

Jackson County, Missouri



Recommended Budget By Fund & Department Line

Fiscal Year 2025

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County Elected Officials



Frank White, Jr.
County Executive



Melesa Johnson
Prosecuting Attorney



Darryl Forte'
Sheriff



Jaylen Anderson
1st District At-Large



Donna Peyton
2nd District At-Large



Megan Marshall
3rd District At-Large



Manny Abarca IV
1st District



Venessa Huskey
2nd District



Charlie Franklin
3rd District



DaRon McGee
4th District



Jeanie Lauer
5th District



Sean Smith
6th District

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County History

Early History

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



Jackson County Courthouse located in downtown Kansas City, MO.

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

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

Harry S. Truman

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

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

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

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



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



County History

Governance

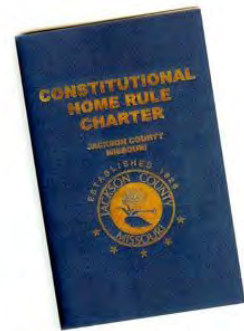
In 1970, the voters of the county adopted a Constitutional Home Rule Charter which established the Executive position and the County Legislature. Both the County Executive and the members of the County Legislature are elected by the voters to govern Jackson County. The Constitutional Home Rule Charter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



The County Legislature in session.

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

Jackson County has approximately 1,800 full-time associates and a total budget of approximately \$680,000,000 for the calendar year of 2024.



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



Economic Data & Statistics

Location

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

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

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

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

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

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

Interstates and Major Highways

- | | |
|---------|----------|
| • I-29 | • US 24 |
| • I-35 | • US 40 |
| • I-49 | • US 50 |
| • I-70 | • US 56 |
| • I-435 | • US 71 |
| • I-470 | • US 350 |
| • I-670 | |



Economic Data & Statistics

Major Parks

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

*Denotes the park is maintained by the County

Schools, Colleges, & University

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

The County features 12 public school districts.

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

Private Schools

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



Economic Data & Statistics

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

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

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

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

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

Other nearby major institutions from which area employers recruit:

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

Museums of Jackson County

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



Economic Data & Statistics

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

Major Sports

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

The Performing Arts

- Kansas City Ballet
- The Kansas City Symphony
- The Lyric Opera

Theatres

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



Other Attractions

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



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US Census Bureau QuickFacts

PEOPLE	Jackson County, Missouri	State of Missouri	United States
Population			
Population estimates, July 1, 2023, (V2023)	718,560	6,196,156	334,914,895
Population estimates base, April 1, 2020, (V2023)	717,216	6,154,889	331,464,948
Population, percent change - April 1, 2020 (estimates base) to July 1, 2023, (V2023)	0.20%	0.70%	1.00%
Population, Census, April 1, 2020	717,204	6,154,913	331,449,281
Population, Census, April 1, 2010	674,158	5,988,927	308,745,538
Age and Sex			
Persons under 5 years, percent	6.00%	5.70%	5.50%
Persons under 18 years, percent	23.00%	22.20%	21.70%
Persons 65 years and over, percent	16.30%	18.30%	17.70%
Female persons, percent	51.50%	50.70%	50.50%
Race and Hispanic Origin			
White alone, percent	70.10%	82.40%	75.30%
Black or African American alone, percent(a)	23.10%	11.70%	13.70%
American Indian and Alaska Native alone, percent(a)	0.70%	0.60%	1.30%
Asian alone, percent(a)	2.00%	2.30%	6.40%
Native Hawaiian and Other Pacific Islander alone, percent(a)	0.30%	0.20%	0.30%
Two or More Races, percent	3.70%	2.70%	3.10%
Hispanic or Latino, percent(b)	11.50%	5.30%	19.50%
White alone, not Hispanic or Latino, percent	60.30%	77.90%	58.40%
Population Characteristics			
Veterans, 2018-2022	36,919	361,097	17,038,807
Foreign born persons, percent, 2018-2022	6.00%	4.20%	13.70%
Housing			
Housing Units, July 1, 2023, (V2023)	339,240	2,844,346	145,344,636
Owner-occupied housing unit rate, 2018-2022	58.50%	67.60%	64.80%
Median value of owner-occupied housing units, 2018-2022	\$196,900	\$199,400	\$281,900
Median selected monthly owner costs -with a mortgage, 2018-2022	\$1,516	\$1,436	\$1,828
Median selected monthly owner costs -without a mortgage, 2018-2022	\$580	\$508	\$584
Median gross rent, 2018-2022	\$1,096	\$957	\$1,268
Building Permits, 2023	2,494	16,781	1,511,102
Families & Living Arrangements			
Households, 2018-2022	298,908	2,458,324	125,736,353
Persons per household, 2018-2022	2.36	2.44	2.57
Living in same house 1 year ago, percent of persons age 1 year+, 2018-2022	85.90%	86.40%	86.90%
Language other than English spoken at home, percent of persons age 5 years+, 2018-2022	9.30%	6.30%	21.70%
Computer and Internet Use			
Households with a computer, percent, 2018-2022	94.40%	93.00%	94.00%
Households with a broadband Internet subscription, percent, 2018-2022	88.10%	86.60%	88.30%



JACKSON COUNTY, MISSOURI

US Census Bureau QuickFacts

PEOPLE	Jackson County, Missouri	State of Missouri	United States
Education			
High school graduate or higher, percent of persons age 25 years+, 2018-2022	91.70%	91.30%	89.10%
Bachelor's degree or higher, percent of persons age 25 years+, 2018-2022	33.00%	31.20%	34.30%
Health			
With a disability, under age 65 years, percent, 2018-2022	9.30%	10.30%	8.90%
Persons without health insurance, under age 65 years, percent	11.10%	9.10%	9.50%
Economy			
In civilian labor force, total, percent of population age 16 years+, 2018-2022	66.90%	62.50%	63.00%
In civilian labor force, female, percent of population age 16 years+, 2018-2022	62.70%	58.70%	58.50%
Total accommodation and food services sales, 2017 (\$1,000)(c)	2,219,258	15,082,366	938,237,077
Total health care and social assistance receipts/revenue, 2017 (\$1,000)(c)	7,797,162	48,192,464	2,527,903,275
Total transportation and warehousing receipts/revenue, 2017 (\$1,000)(c)	1,027,829	15,071,280	895,225,411
Total retail sales, 2017 (\$1,000)(c)	10,337,678	100,393,968	4,949,601,481
Total retail sales per capita, 2017(c)	\$14,794	\$16,427	\$15,224
Transportation			
Mean travel time to work (minutes), workers age 16 years+, 2018-2022	23.6	23.8	26.7
Income & Poverty			
Median household income (in 2022 dollars), 2018-2022	\$65,169	\$65,920	\$75,149
Per capita income in past 12 months (in 2022 dollars), 2018-2022	\$36,890	\$36,754	\$41,261
Persons in poverty, percent	15.00%	12.00%	11.10%
Businesses	Jackson County, Missouri	State of Missouri	United States
Businesses			
Total employer establishments, 2022	18,251	153,767	8,298,562
Total employment, 2022	347,991	2,564,383	135,748,407
Total annual payroll, 2022 (\$1,000)	23,120,960	149,534,361	8,965,035,263
Total employment, percent change, 2021-2022	4.60%	3.50%	5.80%
Total nonemployer establishments, 2021	53,225	464,848	28,477,518
All employer firms, Reference year 2017	14,379	116,156	5,744,643
Men-owned employer firms, Reference year 2017	7,545	62,015	3,480,438
Women-owned employer firms, Reference year 2017	2,969	26,068	1,134,549
Minority-owned employer firms, Reference year 2017	2,091	14,044	1,014,958
Nonminority-owned employer firms, Reference year 2017	10,359	93,019	4,371,152
Veteran-owned employer firms, Reference year 2017	990	7,866	351,237
Nonveteran-owned employer firms, Reference year 2017	11,223	96,514	4,968,606



JACKSON COUNTY, MISSOURI

US Census Bureau QuickFacts

Geography	Jackson County, Missouri	State of Missouri	United States
Geography			
Population per square mile, 2020	1,186.40	89.5	93.8
Population per square mile, 2010	1,115.30	87.1	87.4
Land area in square miles, 2020	604.52	68,746.48	3,533,038.28
Land area in square miles, 2010	604.46	68,741.52	3,531,905.43
FIPS Code	29095	29	1

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

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

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

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



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Jackson County, Missouri



Cities of Jackson County, Missouri

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

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



JACKSON COUNTY, MISSOURI

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Funds & Purposes

General Fund

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

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

009 Marijuana Sales Tax is used to account for a 3% sales tax related to sale of non-medicinal marijuana.

Special Revenue Funds

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

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

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

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

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

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

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

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

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

029 Prosecuting Attorney Bad Check is used to account for bad check fees and administrative handling costs paid by those paying restitution. The moneys deposited in the fund may be used by the prosecuting attorney for office supplies, postage, books, training, office equipment, capital outlay, expenses of trial and witness preparation, additional employees for the staff of the prosecuting attorney, employees'



Funds & Purposes

salaries, and for other lawful expenses incurred by the prosecuting attorney in the operation of that office. See Mo. Rev. Stat. §570.120; 559.100.

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

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

035 Senior Citizens' Services Fund is used to account for property taxes collected to be used for programs which will improve the health, nutrition, and quality of life of persons who are sixty years of age or older. See Mo. Rev. Stat. §67.990.

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

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

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

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

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

044 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. See Mo. Rev. Stat. §59.319.

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

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

048 Sheriff Revolving is used to account for the fee charged to citizens wishing to obtain a conceal carry weapons permit. This fund shall be used by law enforcement agencies for the purchase of equipment, to provide training, and to make necessary expenditures to process applications for concealed carry permits or renewals, including but not limited to the purchase of equipment, information and data exchange, training, fingerprinting and background checks, employment of additional personnel, and any expenditure necessitated by an action under section 571.114 or 571.117. Any excess funds unnecessary to meet the



Funds & Purposes

mandate of 50.535.3 may be expended for other purposes or transferred to discretionary funds for the county sheriff. See Mo. Rev. Stat. §50.535; 571.101.

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

Capital Project Funds

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

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

024 New Detention Center is used to account for the construction of the new detention center.

Debt Service Funds

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

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

Enterprise Funds

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

Proprietary - Internal Service Funds

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

061 Vehicle Lease is used to account for the activity pertaining to the County's Enterprise leased vehicles.

063 Self-Insurance Health is used to account for the activity pertaining to the County's and Associate's portion of the health and dental self-insurance plans.



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Fiscal Policies

Purpose:

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

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

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

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

Revenue Policy

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



Fiscal Policies

Operating Budget Policy

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

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).

Accounting Policy

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

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.
3. Proceeds from long-term debt should only be used for construction project costs, acquisition of



Fiscal Policies

other fixed assets, bond issue costs, debt service reserve requirements, and refunding of outstanding bond issues and will not be used for current, ongoing operations.

4. The County should actively monitor its investment practices to ensure maximum returns on its invested bond funds while complying with Federal arbitrage guidelines.
5. The Finance Department should continually monitor outstanding debt issues to verify compliance with debt covenants.
6. The County's financial management policies should be oriented to maintain a balanced relationship between issuing debt and pay-as-you-go financing.

Reserve Policy

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



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Summary of Significant Accounting Principles

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

Reporting Entity

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

Basis of Presentation

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

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

The following fund types are used by the County:

Governmental Fund Types

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

The following are the County's governmental fund types:

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

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

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

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



Summary of Significant Accounting Principles

Proprietary Fund Types

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

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

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

Fiduciary Fund Types

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

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

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

Basis of Accounting

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

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

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



Summary of Significant Accounting Principles

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

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

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

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

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



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The Budget Cycle

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

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

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

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

The County performs the following procedures for establishing the budget:

May - July

Budget Package Preparation

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

June - August

Department Budget Request

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

August - September

Department Budget Request Review

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



The Budget Cycle

Informal Department Budget Hearings

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

October

Executive Budget Review

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

November

Recommended Budget Submitted

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

December

Legislative Review, Public Comment, and Adoption

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

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

NOTE:

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



Budget / Management Policies

Purpose

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

Relationship to Overall County Goals and Objectives

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

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

Objectives

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

Budget Policy

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

Scope

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

Guideline

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



Budget / Management Policies

Preparation

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

Balanced Budget

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

Contingencies

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

Fund Balance

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

Capital Improvement Budget & Five-Year Plan

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

Position Control

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

Revenues

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



Budget / Management Policies

Legislative Consideration and Adoption

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

Budget Configuration

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



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Chart of Accounts

Description of the Budget

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

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

A. FUND

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

GENERAL FUNDS:

001 General
009 Marijuana Sales Tax
013 County Improvement

047 Federal Forfeiture
048 Sheriff’s Revolving
050 American Rescue Plan
400 County Urban Road System

SPECIAL REVENUE FUNDS:

002 Health
003 Park
004 Special Road & Bridge
005 Sewer
007 Convention & Sports
008 Anti-Crime Sales Tax
026 Prosecuting Attorney Training
028 Law Enforcement Training
029 Pros. Attorney Bad Check
030 Pros. Attorney Delinquent Sales Tax
031 E911 System
036 Inmate Security
041 Domestic Abuse
042 Records’ Technology
043 Homeless Assistance
044 Recorder’s Fee
045 Assessment

CAPITAL PROJECT FUNDS:

011 Rock Island Railroad C/P
019 Sports Complex Sales Tax C/P
024 New Detention Center C/P

Debt Service Funds:

070 Obligation to US Gov’t D/S
072 Sports Complex Sales Tax D/S
073 Special Obligation Bond D/S

ENTERPRISE FUND:

300 Park Enterprise

INTERNAL SERVICE FUNDS:

060 Self-Insurance
063 Self-Insurance Health
061 Vehicle Lease



Chart of Accounts

B. DIVISIONS / DEPARTMENTS

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

County Administration

0101 Legislature – First District At Large
 0102 Legislature – Second District At Large
 0103 Legislature – Third District At Large
 0104 Legislature – First District
 0105 Legislature – Second District
 0106 Legislature – Third District
 0107 Legislature – Fourth District
 0108 Legislature – Fifth District
 0109 Legislature – Sixth District
 0112 Legislature – As A Whole
 0201 Legislature – Clerk of the County
 0301 Legislature – Auditor’s Office
 0302 Legislature - Compliance
 1001 County Executive’s Office
 1006 County Memberships
 1007 County Events
 1009 State of the County
 1020 Charter Review
 1022 Jackson County Land Trust
 1101 County Counselor
 1220 Economic Development
 1221 Communications
 3501 Public Administrator
 4501 EHRCC
 4502 Ethic Commission
 5003 KCEB – Primary Election
 5004 KCEB – General Election
 5005 JCEB – Primary Election
 5006 JCEB – General Election
 5010 JC Sports Authority
 5020 JC Sports Authority Payroll
 5401 Kansas City Election Board
 5501 Jackson County Election Board
 5502 JC Election Board Equipment
 7001 Housing Resource Commission
 7101 Domestic Violence Assistance
 9000 Outside Agencies

County Operations

1011 Public Works Fleet Replacement
 1013 Assessment Fleet Replacement
 1196 Wellness Incentive
 1197 Unemployment Claims
 1198 Organizational Training
 1199 Tuition Assistance
 1201 Merit Commission
 1202 Human Resources
 1305 Information Technology
 1401 Budget Office
 1402 Purchasing
 1403 Collections
 1404 Finance
 1405 Delinquent Tax Sale
 1406 Senior Tax Relief
 1501 Public Works – Director’s Office
 1502 Public Works – Engineering
 1504 Public Works – Development
 1505 Public Works – Planning Commission
 1506 Public Works – Road & Bridge Maintenance
 1507 Public Works – Special Projects
 1509 Public Works – Vehicle Maintenance
 1801 Recorder of Deeds
 1804 Records Center
 1805 JC Historical Society
 1902 Assessment
 3003 Public Defender Rent
 3004 County Municipal Court
 5007 Board of Equalization

County Public Health

1500 Health Services
 1503 Environmental Health
 1520 Trophy Estates
 1522 Animal Control
 2001 Medical Examiner
 2600 University Health
 2603 Jackson County Health Department



JACKSON COUNTY, MISSOURI

Chart of Accounts

County Public Safety

1012 Sheriff Fleet Replacement
 2701 Corrections
 4101 Prosecuting Attorney
 4103 Prosecutor - Family Support
 4151 Jackson County Drug Task Force
 4152 Prosecutor - Criminal Prosecution
 4153 Kansas City Police Department
 4154 Prosecutor - Deferred Prosecution
 4201 Sheriff's Office
 4202 Sheriff's Traffic Unit
 4205 Regional Radio System
 4206 Sheriff – Emergency Preparation
 4401 COMBAT Administration
 4407 COMBAT Programming
 5031 Emergency 911 System
 5032 911 Initiatives

Courts

2101 Family Court
 2199 Family Court – Facilities
 3001 Circuit Court

Facilities Management

1204 Facilities Management Kansas City
 1205 Facilities Management Independence
 1207 Facilities Management Community Justice
 1206 Facilities Management Truman Courthouse
 1208 Facilities Management 201 W. Lexington
 1209 Facilities Management Pros Atty Indep
 1210 Facilities Management Correctional Facility
 1214 Facilities Management New Detention Center
 1215 Facilities Management Health Building
 1216 Facilities Management Administration Bldg.
 1218 Facilities Management Sheriff's Office
 1217 Facilities Management Special Projects
 1231 Facilities Management Tech Center
 1232 Facilities Management Animal Shelter
 1233 Facilities Management Medical Exam. Bldg.
 1234 Facilities Management Election Board/WH
 1236 Facilities Management 14th St Parking Garage

Parks + Rec

1010 Parks Fleet Replacement
 1601 Parks – Director's Office
 1602 Parks – Operations
 1603 Parks – Heritage Programs & Museums
 1605 Parks – Safety/Interpretation
 1606 Parks – Special Recreation
 1608 Parks – Construction Services
 1609 Parks – Trail Maintenance
 1624 Parks – Natural Resources
 1652 Parks – Registration & Permits
 1653 Parks – Marinas
 1657 Parks – Outdoor Recreation & Day Camps
 1666 Parks – Fred Arbanas Golf Course
 1670 Parks – Special Events
 1682 Parks – Adair Softball Complex
 3601 Rock Island Rail Corridor Auth.

Internal Services

8003 Contingency -State Mandated 3%
 8005 Contingency - Non-Mandated
 8004 Special Prosecution
 9100 Operating Transfers



Chart of Accounts

C. EXPENDITURE ACCOUNT OBJECTS

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

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

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

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

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

Personnel Services

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

55110 Workmen's Comp.

55130 Vacation Payout

55140 Sick Leave Pay Out

55145 Compensatory Time

55150 Long term Disability

Contractual Services

56005 Community Crime Prevention

56010 Auditing & Accounting Services

56011 HR/Payroll Services

56012 Financial Advisory Services

56013 Banking Fees

56015 Title Searches

56020 Legal Services

56021 Lobbyist Services

56025 Special Prosecutor Fees

56030 Architectural & Engineering Services

56040 Appraisal Services

56050 Court Reporting Services

56060 Medical & Dental Services

56070 Intergovernmental Agreements

56071 Election Board Expense

56080 Other Professional Services

56082 Information Technology Consulting Services

56083 Transcription Services

56082 Information Technology Services

56084 Interpreter Services

56085 Temp Agency Services

56086 Call Center Services



JACKSON COUNTY, MISSOURI

Chart of Accounts

56087 Locksmith Services	56440 Water
56088 Armored Car Services	56445 Chilled Water
56089 Veterinarian Services	56450 Sewer Service
56090 Health & Social Services	56460 Refuse Collection
56091 Offsite Inmate Housing	56470 Steam
56092 Drug Treatment Services	56510 Maintenance & Repair – Buildings
56100 Disability	56511 Maintenance & Repair - Elevators
56105 Operating Transfers Out	56520 Maintenance & Repair – Equipment
56110 Postage	56521 Maintenance & Repair – IT Equipment
56120 Mileage Reimbursement	56522 Maintenance & Repair – Medical Equip.
56121 Parking Expenses	56523 Maintenance & Repair – Security Cameras
56122 Bus Passes	56530 Maintenance & Repair – Auto
56130 Freight & Drayage	56540 Maintenance & Repair – Office Equip
56140 Travel Expense	56560 Maintenance & Repair – Common Equip
56141 Reimbursement Travel	56570 Maintenance & Repair - Misc.
56150 Relocation Cost	56580 Maintenance & Repair – Data Pro
56160 Meeting Expense	56610 Rent - Land
56165 Coffee & Water Service	56620 Rent - Buildings
56170 Transportation Expense	56630 Rent - Auto
56171 Forensic Transportation Expense	56640 Rent – Office Equipment
56172 Inmate Transportation Services	56641 Copier Rental/Maintenance
56200 Legal Notices	56642 Postage Meter Rental
56210 Advertising	56643 Mobile Phone/Pager Rental
56220 Photographing & Blue Printing	56661 Software Purchases
56230 Printing	56662 Software Maintenance
56240 Office Services Charges	56663 Software As A Service
56310 Property Damage	56670 Rent – Miscellaneous
56311 Inmate Property Insurance	56675 Rent – Uniforms
56330 Bond & Surety	56676 Rent – Outside Sanitation Fac.
56331 Officials’ Bond	56680 Rent – Heavy Equipment
56360 Life Insurance	56701 Security Services
56370 Liability Insurance	56710 Dues & Membership
56371 Malpractice Insurance	56711 Wellness Incentive
56380 Uninsured Claimants	56712 Pre-Employment Services
56381 Unemployment Claims	56713 Drug Screening Services
56410 Gas	56715 Professional Licensing Fees
56420 Electricity	56716 Accreditation Expense
56430 Telephone Utility	56720 Settlements & Judgments
56431 Network Services	56725 Emergency Response
56432 Mobile Phone Services	56726 Tree Removal Services
56433 eFax Services	56730 Janitor Services
56435 Telephone Maintenance	56731 Window Cleaning Services
56439 TV Service	56732 Landscaping/Mowing Services



Chart of Accounts

56733 Audio/Video Services	56832 Inmate Work Payments
56734 Towing Services	56840 Prosecutor Contingency
56735 Lock Box Services	56844 Narcotic Purchases
56736 Mapping Services	56845 Investigative Expense
56737 Shredding Services	56846 Informant Fee
56738 Moving Expenses	56847 Lab Fees
56739 Carpet Cleaning Services	56850 Boards & Commissions
56740 Laundry Services	56851 Stormwater Commission
56741 Pumping Services	56860 Restitution Payments
56742 Inspections & Testing	56870 Food Services
56750 Tuition Reimbursement	56875 Late Charges
56755 Education Incentive	56880 Sales & Use Tax
56756 Training Expense	56885 Special Assessments
56760 Court Costs & Investigation Serv.	56890 Economic Activity Taxes
56761 Indigent Court Services	56895 Levee District Tax
56762 Court Ordered Attorney Fees	56910 Interest
56763 Ankle Bracelet Monitoring Services	56920 Fiscal Agent Fees
56765 WWIP Payments	56930 Bond Payments
56770 Administrative Services Fee	56940 Advance Refunding
56771 Credit Card Payment Service Fee	56950 Sinking Fund Deposit
56775 Public Administrator's Fee	56960 Note Issue Expense
56780 Institutional Care Fee	
56781 Public Safety Radio Fee	Supplies
56782 Animal Care Cleaning/Grooming	57010 Office Supplies
56783 Scanning Services	57015 Copier Supplies
56784 Payments to Sports Teams	57020 Reference Books & Publications
56785 State Hazmat Payments	57021 Newspaper/Mag Subscriptions
56788 Indigent Burials\Cremations	57025 Golf Course Greens/Supplies
56789 Outside Agency Funding	57029 Boat Dock Hardware/Supplies
56790 Other Contractual Services	57030 Resale Purch – Miscellaneous
56791 Microfilm/Microfiche Services	57031 Resale Purch - Food
56792 Referee/Officiating Services	57032 Resale Purch - Beverages
56793 Catering Services	57033 Resale Purch - Golf Supply/ Equip.
56794 Car Wash Services	57034 Resale Purch - Marina Equip.
56795 Alarm/Security Services	57035 Resale Purch – Miscellaneous Souvenirs
56796 Animal/Pest/Extermination Services	57040 Storeroom Supplies
56797 REGIS Charges	57041 Paper Supply – Copy Paper
56798 Grant Match	57045 Paper Supply – Computer Paper
56799 Marketing	57051 Gifts/Awards
56809 Hazardous Waste	57110 Gasoline
56810 Circuit Court Jury	57120 Heating Fuel
56820 Grand Jury	57130 Building Cleaning Supplies
56830 Contingency	57140 Linen Supplies



Chart of Accounts

57150 Kitchen & Dining Supplies	57490 Tires
57160 Food	57510 Small Tools & Minor Equipment
57165 Livestock Supplies/Services	57520 Small Arms & Ammunition
57170 Medical & Dental Supplies	57521 Operating Equipment – Law Enforcement
57180 Laboratory Supplies	57601 Computer, Printer, Accessories
57181 Body Bags	
57190 Wearing Apparel	Capital
57191 Wearing Apparel – Inmates	58010 Land & Right of Way
57192 Safety Equipment	58020 Buildings & Improvements
57200 School Supplies	58028 Light Poles
57210 Recreation Supplies	58029 Fencing & Gates
57220 Garden & Agriculture Supplies	58040 Roads & Highways
57230 Other Operating Supplies	58041 Annual Road Program
57231 Fire Inspection Supplies	58050 Culverts
57232 Refuse Supplies	58051 Storm water Projects
57233 Fasteners & Epoxies	58052 Wastewater Treatment Systems
57235 Hygiene Products	58055 Bridge Replacement Program
57240 Motor Oil & Lubricants	58060 Other Improvements
57250 Inventory	58070 City Projects
57310 Auto & Truck Parts	58110 Heavy Machinery & Equipment
57320 Machinery & Equipment Parts	58111 Landscaping Equipment
57330 Plumbing Supplies	58115 Sheriff Vehicle Equipment
57340 Paint & Supplies	58120 Automobiles
57350 Lumber Wood & Supplies	58130 Trucks
57355 Metal	58140 Household Furniture & Fixtures
57360 Electrical Supplies	58145 Appliances
57370 Building Operating Supplies	58150 Office Furniture & Fixtures
57371 HVAC Supplies	58154 Park Furnishings
57372 Welding Supplies	58155 Park Playground Equipment
57373 Masonry Supplies	58156 Park Commemorative Bench
57380 Asphalt	58160 Radio/Communications Equip.
57390 Concrete	58165 Boats & Motors
57400 Signs, Badges, & Markers	58170 Other Equipment
57410 License Plates & Registration	58171 Personal Computers/Accessories
57420 Traffic Control Supplies	58172 Printers & Scanners
57430 Road Oil	58173 Computer Equipment/Terminal
57440 Rock	58180 Audio/Video Recording Equipment
57450 Salt & Sand	58201 PC Lifecycle Lease
57460 Batteries & Anti-Freeze	58202 Lease/Purchase Equipment
57461 Winterizing Products	58203 Golf Cart Lease
57462 Chemicals - Treatment	



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2025 Estimated Revenues, Expenditures by Fund, Fund Balances

	General FD001	County Improvement FD013	Health FD002	Parks FD003	Special Road & Bridge FD004	Sewer FD005	Convention & Sports Complex FD007
<u>Source of Revenues</u>							
Total Taxes	\$ 107,606,030	\$ -	\$ 27,207,496	\$ 17,516,486	\$ 15,413,145	\$ -	\$ -
Total Licenses & Permits	696,000	-	904,500	-	471,385	-	-
Total Intergovernmental	13,751,917	-	100,000	-	-	-	3,000,000
Total Charges for Services	33,027,075	-	1,166,000	253,542	-	43,100	-
Total Fines & Forfeitures	1,546,300	-	-	-	-	-	-
Total Park Fees	-	-	-	-	-	-	-
Total Miscellaneous	2,818,000	-	3,572,800	30,000	7,100	-	-
Total Operating Revenue	159,445,322	-	32,950,796	17,800,028	15,891,630	43,100	3,000,000
Total Operating Transfers In	614,614	-	47,000	-	-	-	3,500,000
Total Revenue Available	\$ 160,059,936	\$ -	\$ 32,997,796	\$ 17,800,028	\$ 15,891,630	\$ 43,100	\$ 6,500,000
<u>Appropriations</u>							
Count Administration	20,958,526	2,118,000	341,313	250,000	-	-	-
County Legislature	4,394,915	-	3,000,000	-	-	-	-
County Operations	14,082,365	1,425,796	-	-	13,713,095	-	-
County Public Health	-	-	19,188,257	-	-	45,360	-
County Public Safety	62,625,735	327,000	9,783,802	-	-	-	-
Courts	48,501,464	-	669,464	-	-	-	-
Facilities Management	12,713,470	6,960,807	449,829	-	252,465	-	-
Parks + Rec	-	3,415,000	-	16,699,498	-	-	-
Internal Services	25,388,208	-	4,998,300	3,863,467	3,879,038	-	6,500,000
Total - Budget	\$ 188,664,683	\$ 14,246,603	\$ 38,430,965	\$ 20,812,965	\$ 17,844,598	\$ 45,360	\$ 6,500,000

2025 Estimated Revenues, Expenditures by Fund, Fund Balances

	Anti-Crime Sales Tax FD008	Grant FD010	Prosecuting Attorney Training FD026	Law Enforcement Training FD028	E-911 System FD031	Senior Services FD035	Inmate Security FD036
<u>Source of Revenues</u>							
Total Taxes	\$ 33,919,929	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Licenses & Permits	-	-	-	-	-	-	-
Total Intergovernmental	413,800	653,598	-	5,600	-	-	-
Total Charges for Services	-	-	-	1,700	8,157,000	-	180,000
Total Fines & Forfeitures	-	-	5,800	11,000	-	-	4,600
Total Park Fees	-	-	-	-	-	-	-
Total Miscellaneous	250,000	-	-	-	-	-	-
Total Operating Revenue	34,583,729	653,598	5,800	18,300	8,157,000	-	184,600
Total Operating Transfers In	-	-	-	-	-	-	-
Total Revenue Available	\$ 34,583,729	\$ 653,598	\$ 5,800	\$ 18,300	\$ 8,157,000	\$ -	\$ 184,600
<u>Appropriations</u>							
Count Administration	-	-	-	-	129,943	7,000,000	-
County Legislature	-	-	-	-	-	-	-
County Operations	-	-	-	-	-	-	-
County Public Health	-	-	-	-	-	-	-
County Public Safety	36,888,217	-	10,000	20,000	9,592,417	-	208,224
Courts	5,030,212	-	-	-	-	-	-
Facilities Management	-	-	-	-	-	-	-
Parks + Rec	-	-	-	5,000	-	-	-
Internal Services	-	47,000	-	-	-	-	-
Total - Budget	\$ 41,918,429	\$ 47,000	\$ 10,000	\$ 25,000	\$ 9,722,360	\$ 7,000,000	\$ 208,224

2025 Estimated Revenues, Expenditures by Fund, Fund Balances

	Domestic Abuse FD041	Recorder's Technology FD042	Homeless Assistance Fund FD043	Recorder's Fee FD044	Assessment FD045	Enterprise FD300	Rock Island Railroad Cap Project FD011
<u>Source of Revenues</u>							
Total Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Licenses & Permits	-	-	-	-	-	-	-
Total Intergovernmental	-	-	-	-	-	-	-
Total Charges for Services	52,000	116,500	273,000	207,000	9,321,005	8,223,300	-
Total Fines & Forfeitures	99,400	-	-	-	-	-	-
Total Park Fees	-	-	-	-	-	-	-
Total Miscellaneous	1,600	-	9,500	11,700	-	175,000	-
Total Operating Revenue	153,000	116,500	282,500	218,700	9,321,005	8,398,300	-
Total Operating Transfers In	-	-	-	-	-	-	-
Total Revenue Available	\$ 153,000	\$ 116,500	\$ 282,500	\$ 218,700	\$ 9,321,005	\$ 8,398,300	\$ -
<u>Appropriations</u>							
Count Administration	175,000	-	-	-	267,000	-	-
County Legislature	-	-	341,759	-	-	-	-
County Operations	-	184,019	-	326,000	11,651,708	-	-
County Public Health	-	-	-	-	-	-	-
County Public Safety	-	-	-	-	-	-	-
Courts	-	-	-	-	-	-	-
Facilities Management	-	-	-	-	566,778	-	-
Parks + Rec	-	-	-	-	-	8,168,448	-
Internal Services	-	-	-	-	-	838,341	295,979
Total - Budget	\$ 175,000	\$ 184,019	\$ 341,759	\$ 326,000	\$ 12,485,486	\$ 9,006,789	\$ 295,979

2025 Estimated Revenues, Expenditures by Fund, Fund Balances

Source of Revenues	Sports Complex Sales Tax - Capital FD019	New Detention Center C/P FD024	Obligations to US Gov't FD070	Sports Complex Sales Tax Debt FD072	Special Obligation Bond - Debt FD073	Appropriated Funds Total	Pros. Atty Bad Check FD029
Total Taxes	\$ -	\$ -	\$ -	\$ 51,708,888	\$ -	\$ 253,371,974	\$ -
Total Licenses & Permits	-	-	-	-	-	2,071,885	-
Total Intergovernmental	-	-	-	2,000,000	1,399,772	21,324,687	-
Total Charges for Services	-	-	-	7,866,000	-	68,887,222	16,400
Total Fines & Forfeitures	-	-	-	-	-	1,667,100	-
Total Park Fees	-	-	-	-	-	-	-
Total Miscellaneous	149,300	-	-	715,806	-	7,740,806	2,700
Total Operating Revenue	149,300	-	-	62,290,694	1,399,772	355,063,674	19,100
Total Operating Transfers In	38,857,000	-	642,694	6,500,000	26,236,574	76,397,882	-
Total Revenue Available	\$ 39,006,300	\$ -	\$ 642,694	\$ 68,790,694	\$ 27,636,346	\$ 431,461,556	\$ 19,100

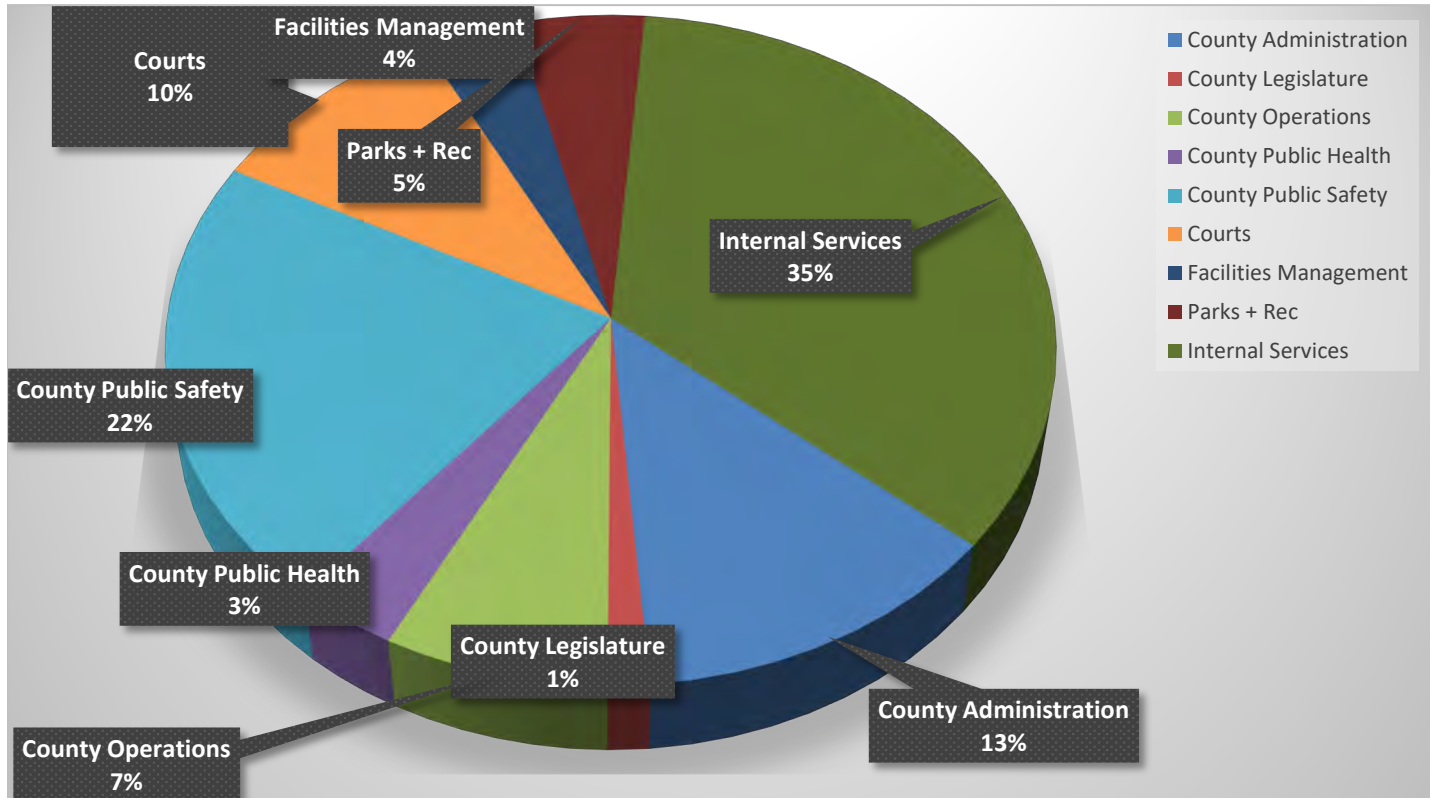
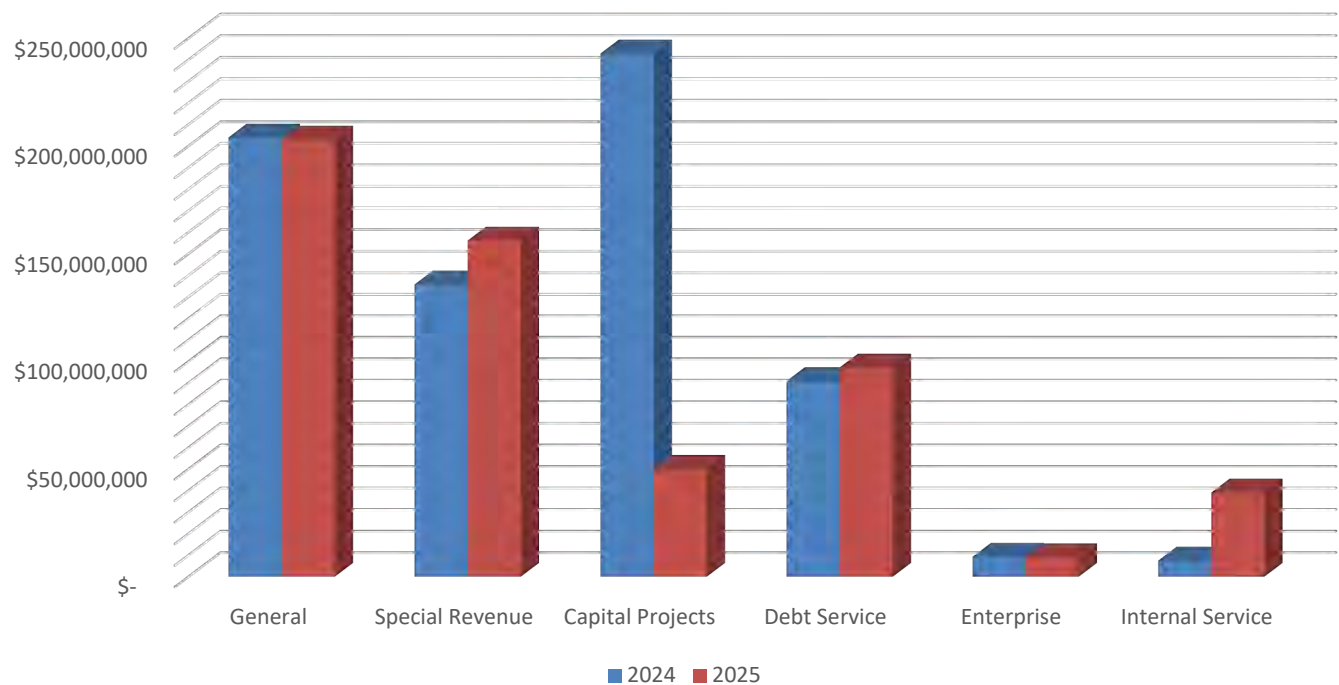
Count Administration	-	-	-	-	-	31,239,782	-
County Legislature	-	-	-	-	-	7,736,674	-
County Operations	-	-	-	-	-	41,382,983	-
County Public Health	-	-	-	-	-	19,233,617	-
County Public Safety	-	-	-	-	-	119,455,395	-
Courts	-	-	-	-	-	54,201,140	-
Facilities Management	-	-	-	-	-	20,943,349	-
Parks + Rec	-	-	-	-	-	28,287,946	-
Internal Services	47,949,251	1,867,032	642,694	68,873,250	27,636,345	192,778,905	-
Total - Budget	\$ 47,949,251	\$ 1,867,032	\$ 642,694	\$ 68,873,250	\$ 27,636,345	\$ 515,259,791	\$ -

2025 Estimated Revenues, Expenditures by Fund, Fund Balances

	Delinquent Sales Tax FD030	Sheriff Revolving FD048	Self Insurance FD060	Self Insurance Health FD063	Non-Appropriated Funds Total	Grand Total
<u>Source of Revenues</u>						
Total Taxes	\$ -	\$ -	\$ -	-	\$ -	\$ 253,371,974
Total Licenses & Permits	-	101,000	-	-	101,000	2,172,885
Total Intergovernmental	60,000	-	-	-	60,000	21,384,687
Total Charges for Services	-	-	7,329,619	27,763,283	35,109,302	103,996,524
Total Fines & Forfeitures	-	-	-	-	-	1,667,100
Total Park Fees	-	-	-	-	-	-
Total Miscellaneous	10,000	19,800	194,000	75,000	301,500	8,042,306
Total Operating Revenue	70,000	120,800	7,523,619	27,838,283	35,571,802	390,635,476
Total Operating Transfers In	-	-	-	3,190,112	3,190,112	79,587,994
Total Revenue Available	\$ 70,000	\$ 120,800	\$ 7,523,619	\$ 31,028,395	\$ 38,761,914	\$ 470,223,470
<u>Appropriations</u>						
Count Administration	-	-	7,613,369	31,028,395	38,641,764	69,881,546
County Legislature	-	-	-	-	-	7,736,674
County Operations	-	-	-	-	-	41,382,983
County Public Health	-	-	-	-	-	19,233,617
County Public Safety	72,297	360,271	-	-	432,568	119,887,963
Courts	-	-	-	-	-	54,201,140
Facilities Management	-	-	-	-	-	20,943,349
Parks + Rec	-	-	-	-	-	28,287,946
Internal Services	-	-	-	-	-	192,778,905
Total - Budget	\$ 72,297	\$ 360,271	\$ 7,613,369	\$ 31,028,395	\$ 39,074,332	\$ 554,334,121

Appropriations by Fund Type & Division

By Fund Type



Budget Comparison 2 Year

Fund Number	Fund Title	2024 Adopted Budget	2025 Recommended Budget	Variance
GENERAL:				
001	General	\$ 177,921,325	\$ 188,664,683	\$ 10,743,358
013	County Improvement	26,000,825	14,246,603	(11,754,222)
		<u>\$ 203,922,150</u>	<u>\$ 202,911,286</u>	<u>\$ (1,010,864)</u>
SPECIAL REVENUE:				
002	Health	32,188,669	38,430,965	6,242,296
003	Park	20,785,406	20,812,965	27,559
004	Special Road & Bridge	16,754,412	17,844,598	1,090,186
005	Sewer	111,437	45,360	(66,077)
007	Convention & Sports Complex	6,500,000	6,500,000	-
008	Anti-Crime Sales Tax	36,017,008	41,918,429	5,901,421
010	Grant	-	47,000	47,000
026	Prosecuting Attorney Training Fund	7,200	10,000	2,800
028	Law Enforcement Training	45,000	25,000	(20,000)
031	911 Systems	8,183,146	9,722,360	1,539,214
35	Senior Services	-	7,000,000	7,000,000
036	Inmate Security	208,224	208,224	-
041	Domestic Abuse	150,000	175,000	25,000
042	Recorder's Technology	129,922	184,019	54,097
043	Homeless Assistance	290,000	341,759	51,759
044	Recorders Fee	359,183	326,000	(33,183)
045	Assessment	13,955,556	12,485,486	(1,470,070)
		<u>135,685,163</u>	<u>156,077,165</u>	<u>20,392,002</u>
CAPITAL PROJECTS:				
011	Rock Island Railroad	295,964	295,979	15
019	Sports Complex Sales Tax	42,900,777	47,949,251	5,048,474
024	New Detention Center C/P	199,678,397	1,867,032	(197,811,365)
		<u>242,875,138</u>	<u>50,112,262</u>	<u>(192,762,876)</u>
DEBT SERVICE:				
070	Obligations to U.S. Government	642,694	642,694	-
072	Sports Complex Sales Tax	64,960,200	68,873,250	3,913,050
073	Special Obligation Bond Debt Ser	25,239,108	27,636,345	2,397,237
		<u>90,842,002</u>	<u>97,152,289</u>	<u>6,310,287</u>
ENTERPRISE:				
300	Park Enterprise	9,198,766	9,006,789	(191,977)
		<u>9,198,766</u>	<u>9,006,789</u>	<u>(191,977)</u>
Appropriation Total		<u>\$ 682,523,219</u>	<u>\$ 515,259,791</u>	<u>\$ (167,263,428)</u>
Non-Appropriated				
030	Delinquent Sales Tax	181,202	72,297	(108,905)
047	Federal Forfeiture	150,000	-	(150,000)
048	Sheriff Revolving	480,963	360,271	(120,692)
060	Self Insurance	6,637,863	7,613,369	975,506
063	Self Insurance Health	-	31,028,395	31,028,395
Non- Appropriation Total		<u>7,450,028</u>	<u>39,074,332</u>	<u>31,624,304</u>
Grand Total		<u>\$ 689,973,247</u>	<u>\$ 554,334,121</u>	<u>\$ (135,639,124)</u>



JACKSON COUNTY, MISSOURI

3 Year Trend Analysis By Fund

Fund Number	Fund Title	2023 Adopted Budget	2024 Adopted Budget	2025 Recommended Budget
GENERAL:				
001	General	154,143,166	177,921,325	\$ 188,664,683
013	County Improvement	10,396,000	26,000,825	14,246,603
		<u>164,539,166</u>	<u>203,922,150</u>	<u>202,911,286</u>
SPECIAL REVENUE:				
002	Health	30,006,301	32,188,669	38,430,965
003	Park	19,309,856	20,785,406	20,812,965
004	Special Road and Bridge	14,715,132	16,754,412	17,844,598
005	Sewer	45,360	111,437	45,360
007	Convention and Sports Complex	6,500,000	6,500,000	6,500,000
008	Anti-Crime Sales Tax	35,182,219	36,017,008	41,918,429
010	Grant	-	-	47,000
026	Prosecuting Attorney Training Fund	7,500	7,200	10,000
028	Law Enforcement Training	55,000	45,000	25,000
031	911 System	7,127,826	8,183,146	9,722,360
35	Senior Services	-	-	7,000,000
036	Inmate Security	208,224	208,224	208,224
041	Domestic Abuse	125,000	150,000	175,000
042	Recorder's Technology	164,475	129,922	184,019
043	Homeless Assistance	411,851	290,000	341,759
044	Recorders Fees	250,912	359,183	326,000
045	Assessment	11,866,199	13,955,556	12,485,486
		<u>125,975,855</u>	<u>135,685,163</u>	<u>156,077,165</u>
CAPITAL PROJECTS:				
011	Rock Island Railroad	333,463	295,964	295,979
019	Sports Complex Sales Tax	31,007,138	42,900,777	47,949,251
024	New Detention Center C/P	-	199,678,397	1,867,032
		<u>31,340,601</u>	<u>242,875,138</u>	<u>50,112,262</u>
DEBT SERVICE:				
070	Obligations to U.S. Government	642,695	642,694	642,694
072	Sports Complex Sales Tax	63,318,000	64,960,200	68,873,250
073	Special Obligation Bond Debt Ser	11,916,832	25,239,108	27,636,345
		<u>75,877,527</u>	<u>90,842,002</u>	<u>97,152,289</u>
ENTERPRISE:				
300	Park Enterprise	8,411,643	9,198,766	9,006,789
		<u>8,411,643</u>	<u>9,198,766</u>	<u>9,006,789</u>
Appropriation Total		<u>\$ 406,144,792</u>	<u>\$ 682,523,219</u>	<u>\$ 515,259,791</u>
Non-Appropriated				
030	Delinquent Sales Tax	179,251	181,202	72,297
047	Federal Forfeiture	-	150,000	-
048	Sheriff Revolving	406,137	480,963	360,271
060	Self Insurance	6,314,767	6,637,863	7,613,369
061	Vehicle Lease	1,596,000	-	-
063	Self Insurance Health	-	-	31,028,395
Non- Appropriation Total		<u>8,496,155</u>	<u>7,450,028</u>	<u>39,074,332</u>
Grand Total		<u>\$ 414,640,947</u>	<u>\$ 689,973,247</u>	<u>\$ 554,334,121</u>



JACKSON COUNTY, MISSOURI

2025 Recommended Budget By Fund



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2025 REVENUE BUDGET GENERAL FUND

	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	ADOPTED 2023	ADOPTED 2024	Recommended 2025
Property Taxes	\$ 30,324,647	\$ 35,723,746	\$ 37,891,603	\$ 36,303,188	\$ 37,522,574	\$ 38,055,751
Sales Tax	54,906,869	62,031,632	64,728,701	60,091,000	62,939,387	67,841,879
Misc. Taxes	2,402,964	2,123,342	1,813,979	1,832,600	1,708,300	1,708,400
Total Taxes	87,634,480	99,878,720	104,434,283	98,226,788	102,170,261	107,606,030
Licenses & Permits	690,579	715,197	677,765	720,000	695,000	696,000
Intergovernmental	11,347,244	15,776,752	14,604,601	13,664,799	13,883,055	13,751,917
Charges for Services	30,654,624	29,769,528	32,154,506	29,146,216	30,523,400	33,027,075
Fines & Forfeitures	1,459,195	1,530,705	1,638,196	1,492,300	1,577,900	1,546,300
Miscellaneous	407,876	1,407,032	9,877,913	3,777,500	3,053,400	2,818,000
TOTAL REVENUES	\$ 132,193,998	\$ 149,077,934	\$ 163,387,264	147,027,603	151,903,016	159,445,322

Estimated Prior Years Fund Balance	51,702,911	86,719,177	64,403,048
Transfer in from County Improvement Fund / E911 Fund	-	-	-
Transfer in from Road & Bridge and Enterprise	1,561,297	2,319,849	614,614
Transfer in from Collectors Maintenance/American Rescue Plan	-	-	-
TOTAL AVAILABLE	200,291,811	240,942,042	224,462,984
APPROPRIATIONS	154,143,166	177,921,325	188,664,683
Undesignated Fund Balance	\$ 46,148,645	\$ 63,020,717	\$ 35,798,301

Prior Years Fund Balance

Audited Undesignated Fund Balance (per CAFR):			
At December 31, 2021	51,855,786	\$ -	\$ -
At December 31, 2022	-	91,745,167	-
At December 31, 2023	-	-	86,385,015
Amount appropriated in prior year's budget	(6,728,838)	(5,554,266)	(23,698,460)
Unspent Contingency Fund	-	2,755,659	1,716,493
Supplemental Appropriations	(520,785)	(2,227,383)	-
Projected revenues in excess/less than expenditures	7,096,748	-	-
Cash Flow Reserve	-	-	-
Adjusted Prior Years Fund Balance	\$ 51,702,911	\$ 86,719,177	\$ 64,403,048



2025 EXPENSE BUDGET GENERAL FUND

Code	Description	2023 Actual Expenditure	2024 Adopted Budget	2024 Supplemental Appropriations	2025 Recommended Budget
	Personnel Services	\$ 89,152,180	\$ 108,762,682	\$ -	\$ 115,492,899
	Contractual Services	74,014,955	42,743,637	-	41,904,276
	Supplies	3,064,987	4,018,128	-	4,600,003
	Capital Outlay	2,571,569	5,609,653	-	6,062,657
	Operating Transfers	-	16,787,225	-	20,604,848
	Debt Service	-	-	-	-
	Total	\$ 168,803,691	\$ 177,921,325	\$ -	\$ 188,664,683
CC1221	Communications	\$ 667,260	\$ 871,095	\$ -	\$ 898,125
CC1007	County Events	16,507	-	-	-
CC1101	County Counselor's Office	2,856,366	3,089,021	-	3,215,108
CC1001	County Executive's Office	1,442,965	1,671,810	-	1,725,303
CC1006	County Memberships	51,404	51,867	-	51,867
CC1020	County Charter Review	-	-	-	-
CC1220	Economic Development	67,043	-	-	-
CC4501	Ethics, Human Relations & Citizen Complaints	196,332	232,554	-	267,421
CC4502	Ethics Commission	6,997	10,037	-	9,037
CC1009	State of the County	-	-	-	-
CC1404	Finance	2,152,645	2,085,259	-	2,127,907
CC1401	Budget Office	254,652	349,383	-	436,032
CC1402	Purchasing Office	529,463	643,768	-	683,458
CC1211	Office Services	19,182	78,130	-	90,000
CC1202	Human Resources	1,257,474	1,547,364	-	1,625,518
CC1305	Information Technology	7,513,370	8,358,168	-	9,334,065
CC1306	Security Cameras	-	-	-	-
CC1201	Merit Commission	16,258	46,215	-	46,215
PG7902	Mid Americal Regional Council	-	135,109	-	137,287
CC1198	Organizational Training	-	-	-	211,183
CC1199	Tuition Assistance	1,557	30,000	-	30,000
CC1197	Unemployment Claims	39,911	70,000	-	70,000
CC1196	Wellness Incentive	45,193	105,298	-	-
	County Administration	17,134,579	19,375,078	-	20,958,526
CC0112	Legislature - As A Whole	634,849	790,542	-	561,121
CC0301	Legislature - Auditor's Office	475,900	647,403	-	722,548
CC0201	Legislature - Clerk Of The County	615,015	986,505	-	822,577
CC0302	Legislature - Compliance	378,649	569,352	-	637,637
CC0101	Legislature - First District At Large	120,540	190,615	-	194,237
CC0102	Legislature - Second District At Large	113,076	147,084	-	158,298
CC0103	Legislature - Third District At Large	116,752	174,538	-	180,525
CC0104	Legislature - First District	119,668	189,119	-	203,377
CC0105	Legislature - Second District	120,871	186,769	-	195,433
CC0106	Legislature - Third District	117,638	184,238	-	193,259
CC0107	Legislature - Fourth District	112,235	175,105	-	182,207
CC0108	Legislature - Fifth District	110,240	170,662	-	178,238
CC0109	Legislature - Sixth District	107,532	160,627	-	165,458
CC7001	Housing Resource Commission	-	70,000	-	-
CC9000	Outside Agencies	461,096	-	-	-
	County Legislature	3,604,063	4,642,559	-	4,394,915
CC1403	Collections	2,789,197	3,678,804	-	4,248,142
CC3004	County Municipal Court	385,356	433,675	-	488,889
CC1405	Delinquent Tax Sale	526,855	617,469	-	654,708
PGYDW1523	Yard Waste Facility	-	10,715	-	27,640
CC5501	Jackson County Election Board	1,971,794	2,204,512	-	2,326,270
CC5502	JC Election Board Equipment	-	1,119,120	-	-
CC5010	Jackson County Sports Authority	-	1,571,341	-	1,710,578
CC5020	Jackson County Sports Authority - Payroll	1,700,266	505,685	-	491,015
CC5006	JCEB - General Election	598,375	1,500,000	-	-
CC5005	JCEB - Primary Election	205,915	900,000	-	-
CC5401	Kansas City Election Board	1,453,291	1,649,885	-	1,681,650



JACKSON COUNTY, MISSOURI

2025 EXPENSE BUDGET GENERAL FUND

Code	Description	2023 Actual Expenditure	2024 Adopted Budget	2024 Supplemental Appropriations	2025 Recommended Budget
CC5004	KCEB - General Election	425,445	899,405	-	-
CC5003	KCEB - Primary Election	266,650	531,937	-	-
CC1801	Recorder of Deeds	1,118,724	1,312,681	-	1,506,535
CC1804	Records Center	109,633	327,626	-	351,147
CC3005	Records Center Rent	-	-	-	-
CC1022	Jackson County Land Trust	27,628	14,100	-	14,784
CC1406	Senior Tax Relief	-	512,689	-	556,007
PG8001	University of Missouri Extension	-	25,000	-	25,000
County Operations		11,579,130	17,814,644	-	14,082,365
CC4101	Prosecuting Attorney	7,025,250	8,536,911	-	8,929,083
CC4103	Prosecutor - Family Support	2,876,756	3,105,030	-	3,311,636
CC3003	Public Defender Rent	307,211	365,841	-	375,010
CC8004	Special Prosecution	-	-	-	-
CC4201	Sheriff's Office	13,202,277	17,238,685	-	19,251,285
CC1012	Sheriff Fleet Replacement	-	720,922	-	1,254,121
CC4202	Sheriff's Traffic Control	-	-	-	-
CC2701	Corrections	20,684,914	26,285,624	-	29,504,600
County Public Safety		44,096,408	56,253,013	-	62,625,735
CC2101	Family Court	22,942,050	27,695,750	-	-
CC2101-SCC0100	Family Court - Deputy Court Administrator	-	-	-	1,797,395
CC2101-SCC0150	Family Court - Budget & Fiscal Ops	-	-	-	12,508
CC2101-SCC0200	Family Court - Support Services	-	-	-	1,247,454
CC2101-SCC0260	Family Court - Maintenance	-	-	-	401,545
CC2101-SCC0270	Family Court - Food Services	-	-	-	432,623
CC2101-SCC0275	Family Court - Warehouse	-	-	-	197,600
CC2101-SCC0300	Family Court - Juvenile Officer	-	-	-	159,500
CC2101-SCC0400	Family Court - Residential Services	-	-	-	181,376
CC2101-SCC0500	Family Court - Field Services	-	-	-	116,467
CC2101-SCC0600	Family Court - Assessment & Development	-	-	-	26,870
CC2101-SCC0800	Family Court - FC Resource Services	-	-	-	180,961
CC2101-SCC0900	Family Court - Judicial	-	-	-	500
CC2101-SCC1000	Family Court - Office of the Guardian ad Litem	-	-	-	19,665
CC2101-SCC9999	Family Court - Non-Departmental	-	-	-	23,253,784
CC2199	Family Court - Facilities	468,239	692,184	-	-
CC2199-SCC9999	Family Court Facilities - Non-Departmental	-	-	-	1,307,264
CC3001	Circuit Court	14,886,114	18,425,074	-	-
CC3001-SCC2001	Circuit Court - Division 1	-	-	-	5,724
CC3001-SCC2002	Circuit Court - Division 2	-	-	-	3,168
CC3001-SCC2003	Circuit Court - Division 3	-	-	-	7,262
CC3001-SCC2004	Circuit Court - Division 4	-	-	-	5,091
CC3001-SCC2005	Circuit Court - Division 5	-	-	-	6,674
CC3001-SCC2006	Circuit Court - Division 6	-	-	-	7,454
CC3001-SCC2007	Circuit Court - Division 7	-	-	-	6,354
CC3001-SCC2008	Circuit Court - Division 8	-	-	-	5,904
CC3001-SCC2009	Circuit Court - Division 9	-	-	-	3,168
CC3001-SCC2010	Circuit Court - Division 10	-	-	-	5,789
CC3001-SCC2011	Circuit Court - Division 11	-	-	-	3,294
CC3001-SCC2012	Circuit Court - Division 12	-	-	-	7,287
CC3001-SCC2013	Circuit Court - Division 13	-	-	-	9,234
CC3001-SCC2014	Circuit Court - Division 14	-	-	-	6,149
CC3001-SCC2015	Circuit Court - Division 15	-	-	-	9,362
CC3001-SCC2016	Circuit Court - Division 16	-	-	-	10,754
CC3001-SCC2017	Circuit Court - Division 17	-	-	-	7,337
CC3001-SCC2018	Circuit Court - Division 18	-	-	-	11,134
CC3001-SCC2019	Circuit Court - Division 19	-	-	-	13,129
CC3001-SCC2025	Circuit Court - Division 25	-	-	-	12,955
CC3001-SCC2026	Circuit Court - Division 26	-	-	-	13,384
CC3001-SCC2027	Circuit Court - Division 27	-	-	-	13,377
CC3001-SCC2028	Circuit Court - Division 28	-	-	-	7,058



JACKSON COUNTY, MISSOURI

2025 EXPENSE BUDGET GENERAL FUND

Code	Description	2023 Actual Expenditure	2024 Adopted Budget	2024 Supplemental Appropriations	2025 Recommended Budget
CC3001-SCC2029	Circuit Court - Division 29	-	-	-	6,102
CC3001-SCC2030	Circuit Court - Division 30	-	-	-	3,243
CC3001-SCC2031	Circuit Court - Division 31	-	-	-	7,785
CC3001-SCC2032	Circuit Court - Division 32	-	-	-	5,214
CC3001-SCC2033	Circuit Court - Division 33	-	-	-	8,852
CC3001-SCC2034	Circuit Court - Division 34	-	-	-	5,922
CC3001-SCC2040	Circuit Court - Division 40	-	-	-	5,634
CC3001-SCC2041	Circuit Court - Division 41	-	-	-	10,449
CC3001-SCC2042	Circuit Court - Division 42	-	-	-	5,992
CC3001-SCC2043	Circuit Court - Division 43	-	-	-	14,592
CC3001-SCC2044	Circuit Court - Division 44	-	-	-	4,046
CC3001-SCC2045	Circuit Court - Division 45	-	-	-	10,774
CC3001-SCC2050	Circuit Court - Division 50	-	-	-	220,374
CC3001-SCC2060	Circuit Court - Division Common	-	-	-	273,570
CC3001-SCC3101	Circuit Court - Civil Records	-	-	-	13,634
CC3001-SCC3201	Circuit Court - Civil Process	-	-	-	386,928
CC3001-SCC3301	Circuit Court - Criminal Records	-	-	-	2,096
CC3001-SCC3401	Circuit Court - Court Services	-	-	-	706,634
CC3001-SCC3402	Circuit Court - General Capital Outlay	-	-	-	565,389
CC3001-SCC3501	Circuit Court - Court IT	-	-	-	1,289,466
CC3001-SCC3502	Circuit Court - IT Capital Outlay	-	-	-	577,538
CC3001-SCC3600	Circuit Court - Court Administrator	-	-	-	430,130
CC3001-SCC3601	Circuit Court - Fiscal Accounting Department	-	-	-	-
CC3001-SCC3604	Circuit Court - Budget & Fiscal Operations	-	-	-	9,260
CC3001-SCC3701	Circuit Court - Jury Services	-	-	-	577,285
CC3001-SCC3800	Circuit Court - Human Resources	-	-	-	260,615
CC3001-SCC3901	Circuit Court - Probate	-	-	-	2,424
CC3001-SCC9999	Circuit Court - Non-Departmental	-	-	-	13,580,962
Courts		38,296,403	46,813,008	-	48,501,464
CC1240	DTCH Flood - Insurance	-	-	-	-
CC1241	DTCH Repairs & Improvements	-	-	-	-
CC1236	Facilities Management 14th St Parking Garage	72,578	122,750	-	123,305
CC1208	Facilities Management 201 W Lexington	-	-	-	-
CC1216	Facilities Management Administrative Building	393,901	-	-	-
CC1207	Facilities Management Community Justice Bldg	69,848	186,611	-	188,193
CC1210	Facilities Management Detention Center	3,103,305	3,753,762	-	3,770,593
CC1234	Facilities Management Election Board/Warehouse	8,006	27,266	-	27,266
CC1209	Facilities Management Examiner Building	35,981	52,792	-	53,137
CC1205	Facilities Management Independence	360,867	365,374	-	367,611
CC1204	Facilities Management Kansas City	6,344,122	6,991,134	-	8,017,853
CC1214	Facilities Management New Detention Center	-	15,000	-	15,000
CC1237	Facilities Management Old Health Building	-	35,500	-	-
CC1217	Facilities Management Special Projects	-	-	-	-
CC1231	Facilities Management Tech Center	94,330	-	-	-
CC1206	Facilities Management Truman Courthouse	364,342	149,358	-	150,512
CC1203	Facilities Management - Vehicle Maintenance Center	182	-	-	-
Facilities Management		10,847,461	11,699,547	-	12,713,470
CC1670	Parks - Special Events	275,000	-	-	-
Parks + Rec		275,000	-	-	-
CC5101	Non-Departmental	5,900	-	-	-
CC8003	Contingency - State Mandated 3%	-	4,536,251	-	4,783,360
CC9100	Operating Transfers	42,964,747	16,787,225	-	20,604,848
Internal Services		42,970,647	21,323,476	-	25,388,208
Total		\$ 168,803,691	\$ 177,921,325	\$ -	\$ 188,664,683



JACKSON COUNTY, MISSOURI

2025 REVENUE BUDGET MARIJUANA SALES TAX FUND

	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	ADOPTED 2023	ADOPTED 2024	Recommended 2025
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	1,793,968	-	-	-
Misc. Taxes	-	-	-	-	-	-
Total Taxes	<u>-</u>	<u>-</u>	<u>1,793,968</u>	<u>-</u>	<u>-</u>	<u>-</u>
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
TOTAL REVENUES	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,793,968</u></u>	<u>-</u>	<u>-</u>	<u>-</u>

Estimated Prior Years Fund Balance	-	-	1,793,968
Transfer in	-	-	-
Transfer in	-	-	-
Transfer in	-	-	-
TOTAL AVAILABLE	<u>-</u>	<u>-</u>	<u>1,793,968</u>
APPROPRIATIONS	<u>-</u>	<u>-</u>	<u>-</u>
Undesignated Fund Balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,793,968</u></u>

Prior Years Fund Balance

Audited Undesignated Fund Balance (per CAFR):			
At December 31, 2021	-	\$ -	\$ -
At December 31, 2022	-	-	-
At December 31, 2023	-	-	1,793,968
Amount appropriated in prior year's budget	-	-	-
Unspent Contingency Fund	-	-	-
Supplemental Appropriations	-	-	-
Projected revenues in excess/less than expenditures	-	-	-
Cash Flow Reserve	-	-	-
Adjusted Prior Years Fund Balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,793,968</u></u>



2025 EXPENSE BUDGET MARIJUANA SALES TAX FUND

Code	Description	2023 Actual Expenditure	2024 Adopted Budget	2024 Supplemental Appropriations	2025 Recommended Budget
	Personnel Services	\$ -	\$ -	\$ -	\$ -
	Contractual Services	-	-	-	-
	Supplies	-	-	-	-
	Capital Outlay	-	-	-	-
	Operating Transfers	-	-	-	-
	Debt Service	-	-	-	-
	Total	\$ -	\$ -	\$ -	\$ -
CCXXXX		-	-	-	-
CCXXXX		-	-	-	-
CCXXXX		-	-	-	-
CCXXXX		-	-	-	-
	County Operations	-	-	-	-
	Total	\$ -	\$ -	\$ -	\$ -



2025 REVENUE BUDGET County Improvement Fund

	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	ADOPTED 2023	ADOPTED 2024	Recommended 2025
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-
Misc. Taxes	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	25,234	250,168	4,349	-	-	-
TOTAL REVENUES	\$ 25,234	\$ 250,168	\$ 4,349	-	-	-

Estimated Prior Years Fund Balance	8,515,420	16,388,913	17,132,248
Transfer in from General Fund	19,500,000	15,668,658	-
Transfer in	-	-	-
Transfer in	-	-	-
TOTAL AVAILABLE	28,015,420	32,057,571	17,132,248
APPROPRIATIONS	10,396,000	26,000,825	14,246,603
Undesignated Fund Balance	\$ 17,619,420	\$ 6,056,746	\$ 2,885,645

Prior Years Fund Balance

Audited Undesignated Fund Balance (per CAFR):			
At December 31, 2021	25,557,819	\$ -	\$ -
At December 31, 2022	-	17,820,943	-
At December 31, 2023	-	-	31,517,095
Amount appropriated in prior year's budget	-	-	(10,332,167)
Unspent Contingency Fund	-	-	-
Supplemental Appropriations	(17,042,399)	(1,432,030)	(4,052,680)
Projected revenues in excess/less than expenditures	-	-	-
Cash Flow Reserve	-	-	-
Adjusted Prior Years Fund Balance	\$ 8,515,420	\$ 16,388,913	\$ 17,132,248



2025 EXPENSE BUDGET COUNTY IMPROVEMENT FUND

Code	Description	2023 Actual Expenditure	2024 Adopted Budget	2024 Supplemental Appropriations	2025 Recommended Budget
	Personnel Services	\$ -	\$ -	\$ -	\$ -
	Contractual Services	17,807,160	4,044,825	-	2,165,500
	Supplies	-	-	-	-
	Capital Outlay	7,244,742	21,956,000	-	12,081,103
	Operating Transfers	-	-	-	-
	Debt Service	-	-	-	-
	Total	\$ 25,051,902	\$ 26,000,825	\$ -	\$ 14,246,603
CC1305	Information Technology	10,736,398	\$ 1,473,000	\$ -	\$ 2,118,000
	County Administration	10,736,398	1,473,000	-	2,118,000
CC0112	Legislature as a Whole	-	\$ 300,000	\$ -	\$ -
CC0302	Legislature - Compliance	16,150	-	-	-
	County Legislature	16,150	300,000	-	-
CC1507	Public Works - Special Projects	1,096,445	1,200,000	-	-
CC1902	Assessment	4,204,420	-	-	-
CC5401	Kansas City Election Board	-	-	-	1,425,796
	County Operations	5,300,865	1,200,000	-	1,425,796
CC2701	Corrections	57,030	-	-	-
CC4103	Prosecutor - Family Support	-	500,000	-	-
CC4201	Sheriff's Office	2,962	365,700	-	327,000
CC4205	Regional Radio System	-	-	-	-
	County Public Safety	59,992	865,700	-	327,000
CC2199	Family Court Facilities	-	625,000	-	-
	Courts	-	625,000	-	-
CC1204	Facilities Management - Kansas City	419,603	-	-	2,180,000
CC1241	DTCH Repairs & Improvements	1,064,021	-	-	-
CC1205	Facilities Management - Independence	56,489	50,000	-	-
CC1206	Facilities Management - Truman Courthouse	72,607	365,000	-	365,000
CC1209	Facilities Management - Examiner Bldg	214,616	130,000	-	60,000
CC1210	Facilities Management - Detention Center	213,710	-	-	-
CC1214	Facilities Management - New Detention Center	1,483,542	19,181,125	-	3,648,307
CC1216	Facilities Management - Administration Building	3,691	-	-	-
CC1218	Facilities Management - Sheriff's Office	-	-	-	607,500
CC1232	Facilities Management - Animal Shelter	-	200,000	-	100,000
CC1234	Facilities Management - Election Board	38,441	-	-	-
CC1236	Facilities Management 14th St Parking Garage	728,666	-	-	-
	Facilities Management	4,295,385	19,926,125	-	6,960,807
CC5113	Non-Departmental	-	-	-	-
CC9100	Operating Transfers	-	-	-	-
	Internal Services	-	-	-	-
CC1608	Parks - Construction Services	4,643,113	1,611,000	-	3,415,000
		4,643,113	1,611,000	-	3,415,000
	Total	\$ 25,051,902	\$ 26,000,825	\$ -	\$ 14,246,603



JACKSON COUNTY, MISSOURI

2025 REVENUE BUDGET HEALTH FUND

	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	ADOPTED 2023	ADOPTED 2024	Recommended 2025
Property Taxes	\$ 27,141,002	\$ 24,919,751	\$ 25,722,893	\$ 25,344,283	\$ 26,235,124	\$ 27,207,496
Sales Tax	-	-	-	-	-	-
Misc. Taxes	-	-	-	-	-	-
Total Taxes	27,141,002	24,919,751	25,722,893	25,344,283	26,235,124	27,207,496
Licenses & Permits	694,590	801,633	832,490	726,800	778,800	904,500
Intergovernmental	67,130	116,652	-	69,000	132,500	100,000
Charges for Services	1,600,648	1,126,649	900,194	1,162,000	1,127,000	1,166,000
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	80,820	1,528,855	720,805	84,400	72,800	3,572,800
TOTAL REVENUES	\$ 29,584,190	\$ 28,493,540	\$ 28,176,382	27,386,483	28,346,224	32,950,796
Estimated Prior Years Fund Balance				5,973,544	5,582,403	11,218,520
Transfer in General Fund				-	-	-
Transfer in Grant Fund				-	-	47,000
Transfer in				-	-	-
TOTAL AVAILABLE				33,360,027	33,928,627	44,216,316
APPROPRIATIONS				30,006,301	32,188,669	38,430,965
Undesignated Fund Balance				\$ 3,353,726	\$ 1,739,958	\$ 5,785,351
Prior Years Fund Balance						
Audited Undesignated Fund Balance (per CAFR):						
At December 31, 2021				8,506,967	\$ -	\$ -
At December 31, 2022				-	9,668,283	-
At December 31, 2023				-	-	4,809,658
Amount appropriated in prior year's budget				(2,044,724)	(2,619,818)	(3,842,445)
Unspent Contingency Fund				-	-	-
Supplemental Appropriations				(488,699)	(1,466,062)	-
Projected revenues in excess/less than expenditures				-	-	10,251,307
Cash Flow Reserve				-	-	-
Adjusted Prior Years Fund Balance				\$ 5,973,544	\$ 5,582,403	\$ 11,218,520



2025 EXPENSE BUDGET HEALTH FUND

Code	Description	2023 Actual Expenditure	2024 Adopted Budget	2024 Supplemental Appropriations	2025 Recommended Budget
	Personnel Services	\$ 6,453,389	\$ 7,429,323	\$ -	\$ 7,999,258
	Contractual Services	17,245,232	19,018,298	-	23,759,135
	Supplies	217,988	325,625	-	1,597,772
	Capital Outlay	2,126,754	164,500	-	76,500
	Operating Transfers	5,238,019	5,250,923	-	4,998,300
	Debt Service	-	-	-	-
	Total	\$ 31,281,382	\$ 32,188,669	\$ -	\$ 38,430,965
CC0201	Legislature - Clerk of the County	-	\$ -	\$ -	\$ -
CC0112	Legislature - As a Whole	-	-	-	-
CC9000	Outside Agencies	2,843,099	3,000,000	-	3,000,000
	County Legislature	2,843,099	3,000,000	-	3,000,000
PG1021	Jackson County Arts Commission	247,500	250,000	-	250,000
PG7902	Mid Americal Regional Council	67,805	77,699	-	91,313
	County Administration	315,305	327,699	-	341,313
CC1503	Environmental Health	969,744	1,152,860	-	1,246,683
CC1500	Health Services	-	-	-	-
CC1522	Animal Control	-	25,000	-	25,000
PGHHW1524	Household Hazardous Waste	35,907	28,600	-	28,600
PGBUR1525	Indigent Burials/Cremations	-	150,000	-	150,000
CC2001	Medical Examiner	4,490,145	5,108,992	-	5,678,571
CC3501	Public Administrator	2,431,243	2,779,792	-	2,786,258
CC2600	University Health	7,136,378	5,223,214	-	5,259,879
CC2603	Jackson County Health Department	624,181	515,752	-	4,013,266
	County Public Health	15,687,598	14,984,210	-	19,188,257
CC2701	Corrections	6,781,402	7,793,513	-	9,783,802
CC4206	Sheriff Emergency Preparedness	-	-	-	-
	County Public Safety	6,781,402	7,793,513	-	9,783,802
CC2101	Family Court	132,419	375,508	-	-
CC2101-SCC0100	Family Court - Deputy Court Administrator	-	-	-	2,000
CC2101-SCC0200	Family Court - Support Services	-	-	-	8,500
CC2101-SCC0400	Family Court - Residential Services	-	-	-	570,530
CC2101-SCC9999	Family Court - Non-Departmental	-	-	-	88,434
	Courts	132,419	375,508	-	669,464
CC1232	Facilities Management Animal Shelter	13,918	67,623	-	68,565
CC1215	Facilities Management Health Building	109,607	194,191	-	186,262
CC1233	Facilities Management Medica Examiner Building	160,014	195,002	-	195,002
	Facilities Management	283,539	456,816	-	449,829
CC5024	Non Departmental-Health Fund	-	-	-	-
CC9100	Operating Transfer	5,238,019	5,250,923	-	4,998,300
	Internal Services	5,238,019	5,250,923	-	4,998,300
	Total	\$ 31,281,382	\$ 32,188,669	\$ -	\$ 38,430,965



2025 REVENUE BUDGET PARK FUND

	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	ADOPTED 2023	ADOPTED 2024	Recommended 2025
Property Taxes	\$ 15,386,523	\$ 15,990,995	\$ 16,739,143	\$ 16,665,578	\$ 16,872,377	\$ 17,516,486
Sales Tax	-	-	-	-	-	-
Misc. Taxes	-	-	-	-	-	-
Total Taxes	15,386,523	15,990,995	16,739,143	16,665,578	16,872,377	17,516,486
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	253,806	276,804	263,804	258,542	253,542	253,542
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	116,138	47,570	58,904	20,000	30,000	30,000
TOTAL REVENUES	\$ 15,756,467	\$ 16,315,369	\$ 17,061,851	16,944,120	17,155,919	17,800,028

Estimated Prior Years Fund Balance			5,284,602	5,055,867	3,091,161
Transfer in from General Fund			-	-	-
Transfer in from Convention/Sports Complex Fund			-	-	-
Transfer in			-	-	-
TOTAL AVAILABLE			22,228,722	22,211,786	20,891,189
APPROPRIATIONS			19,309,856	20,785,406	20,812,965
Undesignated Fund Balance			\$ 2,918,866	\$ 1,426,380	\$ 78,224

Prior Years Fund Balance

Audited Undesignated Fund Balance (per CAFR):					
At December 31, 2021	7,303,111	\$ -	\$ -		
At December 31, 2022	-	7,421,603	-		
At December 31, 2023	-	-	6,720,648		
Amount appropriated in prior year's budget	(2,376,009)	(2,365,736)	(3,629,487)		
Unspent Contingency Fund	-	-	-		
Supplemental Appropriations	(210,000)	-	-		
Projected revenues in excess/less than expenditures	567,500	-	-		
Cash Flow Reserve	-	-	-		
Adjusted Prior Years Fund Balance	\$ 5,284,602	\$ 5,055,867	\$ 3,091,161		



2025 EXPENSE BUDGET PARK FUND

Code	Description	2023 Actual Expenditure	2024 Adopted Budget	2024 Supplemental Appropriations	2025 Recommended Budget
	Personnel Services	\$ 7,517,238	\$ 8,950,111	\$ -	\$ 9,200,273
	Contractual Services	7,233,738	3,367,513	-	3,936,725
	Supplies	816,348	1,054,672	-	1,135,950
	Capital Outlay	2,300,016	3,045,550	-	2,676,550
	Operating Transfers	-	4,367,560	-	3,863,467
	Debt Service	-	-	-	-
	Total	\$ 17,867,340	\$ 20,785,406	\$ -	\$ 20,812,965
CC1305	Information Technology	-	250,000	-	250,000
	County Administration	-	250,000	-	250,000
CC1608	Parks - Construction Services	1,453,748	1,225,000	-	1,280,000
CC1603	Parks - Heritage Programs And Museums	878,163	1,112,265	-	1,217,399
CC1624	Parks - Natural Resources	542,472	740,987	-	144,150
CC1601	Parks - Director's Office	1,107,406	1,300,413	-	1,489,119
CC1602	Parks - Operations	6,102,154	7,036,208	-	8,142,786
CC1605	Parks - Safety	1,404,627	1,997,340	-	2,054,786
CC1607	Parks - Openstein Park	-	75,000	-	75,000
CC1010	Parks - Fleet Replacement	892,693	1,650,000	-	1,439,000
CC3601	Parks - Rock Island Rail Corridor Authority	301,545	420,757	-	294,936
CC1606	Parks - Special Recreation	267,688	367,276	-	312,722
CC1609	Parks - Trail Maintenance	120,913	209,800	-	215,800
CC1670	Parks - Special Events	24,118	32,800	-	33,800
	Parks + Rec	13,095,527	16,167,846	-	16,699,498
CC5103	Non Departmental-Park Fund	-	-	-	-
CC9100	Operating Transfers	4,771,812	4,367,560	-	3,863,467
	Internal Services	4,771,812	4,367,560	-	3,863,467
	Total	\$ 17,867,340	\$ 20,535,406	\$ -	\$ 20,812,965



2025 REVENUE BUDGET SPECIAL ROAD & BRIDGE FUND

	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	ADOPTED 2023	ADOPTED 2024	Recommended 2025
Property Taxes	\$ 10,193,899	\$ 11,728,896	\$ 12,754,514	\$ 12,333,208	\$ 12,721,748	\$ 13,467,145
Sales Tax	-	-	-	-	-	-
Misc. Taxes	1,239,914	1,420,273	1,574,965	1,443,000	1,679,000	1,946,000
Total Taxes	11,433,813	13,149,169	14,329,479	13,776,208	14,400,748	15,413,145
Licenses & Permits	407,139	518,046	327,178	448,000	444,000	471,385
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	20,219	53,025	114,856	5,000	6,000	7,100
TOTAL REVENUES	\$ 11,861,171	\$ 13,720,240	\$ 14,771,513	14,229,208	14,850,748	15,891,630
Estimated Prior Years Fund Balance				2,317,420	3,350,956	3,110,130
Transfer in from CURS				-	-	-
Transfer in General Fund				-	-	-
Transfer in				-	-	-
TOTAL AVAILABLE				16,546,628	18,201,704	19,001,760
APPROPRIATIONS				14,715,132	16,754,412	17,844,598
Undesignated Fund Balance				\$ 1,831,496	\$ 1,447,292	\$ 1,157,162
Prior Years Fund Balance						
Audited Undesignated Fund Balance (per CAFR):						
At December 31, 2021				3,808,209	\$ -	\$ -
At December 31, 2022				-	3,836,880	-
At December 31, 2023				-	-	5,013,794
Amount appropriated in prior year's budget				(1,490,789)	(485,924)	(1,903,664)
Unspent Contingency Fund				-	-	-
Supplemental Appropriations				-	-	-
Projected revenues in excess/less than expenditures				-	-	-
Cash Flow Reserve				-	-	-
Adjusted Prior Years Fund Balance				\$ 2,317,420	\$ 3,350,956	\$ 3,110,130



2025 EXPENSE BUDGET SPECIAL ROAD & BRIDGE FUND

Code	Description	2023 Actual Expenditure	2024 Adopted Budget	2024 Supplemental Appropriations	2025 Recommended Budget
	Personnel Services	\$ 3,798,224	\$ 4,391,885	\$ -	\$ 4,877,377
	Contractual Services	5,290,434	1,405,252	-	1,222,799
	Supplies	822,876	999,384	-	1,063,384
	Capital Outlay	3,430,925	6,039,543	-	6,802,000
	Operating Transfers	-	3,918,348	-	3,879,038
	Debt Service	-	-	-	-
	Total	\$ 13,342,459	\$ 16,754,412	\$ -	\$ 17,844,598
CC1504	Public Works - Development	399,044	433,665	-	449,580
CC1502	Public Works - Engineering	572,038	760,043	-	946,793
CC1505	Public Works - Planning Commission	3,230	7,462	-	7,461
CC1501	Public Works - Director's Office	388,717	625,939	-	631,660
CC1011	Public Works - Fleet Replacement	705,884	955,000	-	955,000
CC1506	Public Works - Road & Bridge Maintenance	5,614,358	8,362,753	-	9,019,118
CC1507	Public Works - Special Projects	163,229	150,000	-	365,000
CC1509	Vehicle Maintenance Center	645,892	1,186,545	-	1,338,483
	County Operations	8,492,392	12,481,407	-	13,713,095
CC1012	Sheriff Fleet Replacement	570,388	-	-	-
	County Public Safety	570,388	-	-	-
CC1231	Facilities Management Tech Center	81,407	49,207	-	54,465
CC1203	Facilities Management Vehicle Maint. Center	148,051	305,450	-	198,000
	Facilities Management	229,458	354,657	-	252,465
CC5104	Non Departmental-Road Fund	-	-	-	-
CC9100	Operating Transfers	4,050,221	3,918,348	-	3,879,038
	Internal Services	4,050,221	3,918,348	-	3,879,038
	Total	\$ 13,342,459	\$ 16,754,412	\$ -	\$ 17,844,598



2025 REVENUE BUDGET SEWER FUND

	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	ADOPTED 2023	ADOPTED 2024	Recommended 2025
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-
Misc. Taxes	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	30,498	71,794	47,511	26,000	45,360	43,100
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	140	338	320	-	-	-
TOTAL REVENUES	\$ 30,638	\$ 72,132	\$ 47,831	26,000	45,360	43,100

Estimated Prior Years Fund Balance	121,652	107,199	88,996
Transfer in	-	-	-
Transfer in	-	-	-
Transfer in	-	-	-
TOTAL AVAILABLE	147,652	152,559	132,096
APPROPRIATIONS	45,360	111,437	45,360
Undesignated Fund Balance	\$ 102,292	\$ 41,122	\$ 86,736

Prior Years Fund Balance

Audited Undesignated Fund Balance (per CAFR):			
At December 31, 2021	121,652	\$ -	\$ -
At December 31, 2022	-	126,559	-
At December 31, 2023	-	-	155,073
Amount appropriated in prior year's budget	-	(19,360)	(66,077)
Unspent Contingency Fund	-	-	-
Supplemental Appropriations	-	-	-
Projected revenues in excess/less than expenditures	-	-	-
Cash Flow Reserve	-	-	-
Adjusted Prior Years Fund Balance	\$ 121,652	\$ 107,199	\$ 88,996



2025 EXPENSE BUDGET SEWER FUND

Code	Description	2023 Actual Expenditure	2024 Adopted Budget	2024 Supplemental Appropriations	2025 Recommended Budget
	Personnel Services	\$ -	\$ -	\$ -	\$ -
	Contractual Services	21,421	98,477	-	32,400
	Supplies	8,542	12,960	-	12,960
	Capital Outlay	-	-	-	-
	Operating Transfers	-	-	-	-
	Debt Service	-	-	-	-
	Total	\$ 29,963	\$ 111,437	\$ -	\$ 45,360
CC1546	City of Blue Springs	-	66,077	-	-
CC1520	Trophy Estates #103	29,963	45,360	-	45,360
	County Public Health	29,963	111,437	-	45,360
	Total	\$ 29,963	\$ 111,437	\$ -	\$ 45,360



2025 REVENUE BUDGET CONVENTION/SPORTS COMPLEX FUND

	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	ADOPTED 2023	ADOPTED 2024	Recommended 2025
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-
Misc. Taxes	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
TOTAL REVENUES	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	3,000,000	3,000,000	3,000,000

Estimated Prior Years Fund Balance	-	-	-
Transfer in from Park Fund	3,500,000	3,500,000	3,500,000
Transfer in	-	-	-
Transfer in	-	-	-
TOTAL AVAILABLE	6,500,000	6,500,000	6,500,000
APPROPRIATIONS	6,500,000	6,500,000	6,500,000
Undesignated Fund Balance	\$ -	\$ -	\$ -

Prior Years Fund Balance

Audited Undesignated Fund Balance (per CAFR):			
At December 31, 2021	\$ -	\$ -	\$ -
At December 31, 2022	-	-	-
At December 31, 2023	-	-	-
Amount appropriated in prior year's budget	-	-	-
Unspent Contingency Fund	-	-	-
Supplemental Appropriations	-	-	-
Projected revenues in excess/less than expenditures	-	-	-
Cash Flow Reserve	-	-	-
Adjusted Prior Years Fund Balance	\$ -	\$ -	\$ -



2025 EXPENSE BUDGET CONVENTION/SPORTS COMPLEX FUND

Code	Description	2023 Actual Expenditure	2024 Adopted Budget	2024 Supplemental Appropriations	2025 Recommended Budget
	Personnel Services	\$ -	\$ -	\$ -	\$ -
	Contractual Services	-	-	-	-
	Supplies	-	-	-	-
	Capital Outlay	-	-	-	-
	Operating Transfers	6,500,000	6,500,000	-	6,500,000
	Debt Service	-	-	-	-
	Total	\$ 6,500,000	\$ 6,500,000	\$ -	\$ 6,500,000
CC5010	Jackson County Sports Authority	-	\$ -	\$ -	\$ -
CC5020	Jackson County Sports Authority-Payroll	-	-	-	-
	County Operations	-	-	-	-
CC9100	Operating Transfer	6,500,000	6,500,000	-	6,500,000
	Internal Services	6,500,000	6,500,000	-	6,500,000
	Total	\$ 6,500,000	\$ 6,500,000	\$ -	\$ 6,500,000



2025 REVENUE BUDGET ANTI-CRIME SALES TAX FUND

	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	ADOPTED 2023	ADOPTED 2024	Recommended 2025
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	27,443,863	31,067,784	32,356,082	30,032,543	31,524,157	33,919,929
Misc. Taxes	-	-	-	-	-	-
Total Taxes	27,443,863	31,067,784	32,356,082	30,032,543	31,524,157	33,919,929
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	314,190	619,366	944,166	664,881	663,800	413,800
Charges for Services	25,748	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	53,366	169,728	529,422	137,100	217,000	250,000
TOTAL REVENUES	\$ 27,837,167	\$ 31,856,878	\$ 33,829,670	30,834,524	32,404,957	34,583,729

Estimated Prior Years Fund Balance	6,864,272	6,171,482	9,127,131
Transfer in	-	-	-
Transfer in	-	-	-
Transfer in	-	-	-
TOTAL AVAILABLE	37,698,796	38,576,439	43,710,860
APPROPRIATIONS	35,182,219	36,017,008	41,918,427
Undesignated Fund Balance	\$ 2,516,577	\$ 2,559,431	\$ 1,792,433

Prior Years Fund Balance

Audited Undesignated Fund Balance (per CAFR):			
At December 31, 2021	13,050,345	\$ -	\$ -
At December 31, 2022	-	10,116,191	-
At December 31, 2023	-	-	12,739,182
Amount appropriated in prior year's budget	(9,729,374)	(4,347,695)	(3,612,051)
Unspent Contingency Fund	-	-	-
Supplemental Appropriations	-	-	-
Projected revenues in excess/less than expenditures	3,543,301	402,986	-
Cash Flow Reserve	-	-	-
Adjusted Prior Years Fund Balance	\$ 6,864,272	\$ 6,171,482	\$ 9,127,131



2025 EXPENSE BUDGET ANTI-CRIME SALES TAX FUND

Code	Description	2023 Actual Expenditure	2024 Adopted Budget	2024 Supplemental Appropriations	2025 Recommended Budget
	Personnel Services	\$ 12,166,365	\$ 13,838,300	\$ -	\$ 15,237,738
	Contractual Services	18,146,589	21,898,093	-	26,250,122
	Supplies	215,004	243,619	-	210,367
	Capital Outlay	202,489	36,996	-	220,200
	Operating Transfers	-	-	-	-
	Debt Service	-	-	-	-
	Total	\$ 30,730,447	\$ 36,017,008	\$ -	\$ 41,918,427
CC4401	COMBAT - Administration	1,008,431	1,337,806	-	1,422,350
CC4402	COMBAT - Crime Prevention	-	-	-	-
CC4405	COMBAT - Grant Match	-	-	-	-
CC4403	COMBAT - Law Enforcement School Based Initiative	-	-	-	-
CC4406	COMBAT - PDMP	-	-	-	-
CC4404	COMBAT - Treatment	-	-	-	-
CC4407	COMBAT Programming	11,086,406	12,528,743	-	14,716,244
CC4201	Sheriff's Office	-	-	-	-
CC4151	Jackson County Drug Task Force	2,917,053	3,421,616	-	3,982,251
CC4153	KC Police Department	3,251,313	3,421,616	-	3,982,251
CC4101	Prosecuting Attorney	(3,057)	-	-	-
CC4102	Prosecutor - Anti-Violence	-	-	-	-
CC4156	Prosecutor - Community Crime/Drug Prevention	2,191	-	-	-
CC4152	Prosecutor - Criminal Prosecution	2,771,083	3,421,616	-	3,982,251
CC4154	Prosecutor - Deferred Prosecution	1,644,697	2,161,020	-	2,515,106
CC4204	Sheriff DARE	114,404	-	-	-
CC2701	Corrections	4,377,893	5,402,551	-	6,287,764
CC2304	Detention Population Control	559,595	-	-	-
	County Public Safety	27,730,009	31,694,968	-	36,888,217
CC2101	Family Court	1,991,669	2,484,407	-	-
CC2101-SCC0100	Family Court - Deputy Court Administrator	-	-	-	757,021
CC2101-SCC0500	Family Court - Field Services	-	-	-	1,025
CC2101-SCC0600	Family Court - Assessment & Development	-	-	-	12,450
CC2101-SCC0900	Family Court - Judicial	-	-	-	2,855
CC2101-SCC9999	Family Court - Non-Departmental	-	-	-	1,741,755
CC3001	Circuit Court	1,008,769	1,837,633	-	-
CC3001-SCC2050	Circuit Court - Division 50	-	-	-	852,699
CC3001-SCC9999	Circuit Court - Non-Departmental	-	-	-	1,662,407
	Courts	3,000,438	4,322,040	-	5,030,212
	Total	\$ 30,730,447	\$ 36,017,008	\$ -	\$ 41,918,427



2025 REVENUE BUDGET GRANT FUND

	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	ADOPTED 2023	ADOPTED 2024	Recommended 2025
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-
Misc. Taxes	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	15,044,143	21,936,641	12,440,835	10,543,106	796,255	653,598
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
TOTAL REVENUES	\$ 15,044,143	\$ 21,936,641	\$ 12,440,835	10,543,106	796,255	653,598

Estimated Prior Years Fund Balance	689,076	-	455,292
Transfer in	-	-	-
Transfer in	-	-	-
Transfer in	-	-	-
TOTAL AVAILABLE	11,232,182	796,255	1,108,890
APPROPRIATIONS	-	-	47,000
Undesignated Fund Balance	\$ 11,232,182	\$ 796,255	\$ 1,061,890

Prior Years Fund Balance

Audited Undesignated Fund Balance (per CAFR):			
At December 31, 2021	689,076	\$ -	\$ -
At December 31, 2022	-	-	-
At December 31, 2023	-	-	455,292
Amount appropriated in prior year's budget	-	-	-
Unspent Contingency Fund	-	-	-
Supplemental Appropriations	-	-	-
Projected revenues in excess/less than expenditures	-	-	-
Cash Flow Reserve	-	-	-
Adjusted Prior Years Fund Balance	\$ 689,076	\$ -	\$ 455,292



2025 EXPENSE BUDGET GRANT FUND

Code	Description	2023 Actual Expenditure	2024 Adopted Budget	2024 Supplemental Appropriations	2025 Recommended Budget
	Personnel Services	\$ -	\$ -	\$ -	\$ -
	Contractual Services	-	-	-	-
	Supplies	-	-	-	-
	Capital Outlay	-	-	-	-
	Operating Transfers	-	-	-	47,000
	Debt Service	-	-	-	-
	Total	\$ -	\$ -	\$ -	\$ 47,000
CC4151	Jackson County Drug Task Force	-	-	-	-
	County Public Safety	-	-	-	-
CC9100	Operating Transfers	-	-	-	47,000
	Internal Services	-	-	-	47,000
	Total	\$ -	\$ -	\$ -	\$ 47,000



2025 REVENUE BUDGET PROSECUTING ATTORNEY TRAINING FUND

	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	ADOPTED 2023	ADOPTED 2024	Recommended 2025
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-
Misc. Taxes	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	6,302	6,551	7,500	7,200	5,800
Miscellaneous	-	-	-	-	-	-
TOTAL REVENUES	\$ -	\$ 6,302	\$ 6,551	7,500	7,200	5,800

Estimated Prior Years Fund Balance	-	6,302	12,853
Transfer in	-	-	-
Transfer in	-	-	-
Transfer in	-	-	-
TOTAL AVAILABLE	7,500	13,502	18,653
APPROPRIATIONS	7,500	7,200	10,000
Undesignated Fund Balance	\$ -	\$ 6,302	\$ 8,653

Prior Years Fund Balance

Audited Undesignated Fund Balance (per CAFR):			
At December 31, 2021	\$ -	\$ -	
At December 31, 2022	-	6,302	-
At December 31, 2023	-	-	12,853
Amount appropriated in prior year's budget	-	-	-
Unspent Contingency Fund	-	-	-
Supplemental Appropriations	-	-	-
Projected revenues in excess/less than expenditures	-	-	-
Cash Flow Reserve	-	-	-
Adjusted Prior Years Fund Balance	\$ -	\$ 6,302	\$ 12,853



2025 EXPENSE BUDGET PROSECUTING ATTORNEY TRAINING FUND

Code	Description	2023 Actual Expenditure	2024 Adopted Budget	2024 Supplemental Appropriations	2025 Recommended Budget
	Personnel Services	\$ -	\$ -	\$ -	\$ -
	Contractual Services	-	7,200	-	10,000
	Supplies	-	-	-	-
	Capital Outlay	-	-	-	-
	Operating Transfers	-	-	-	-
	Debt Service	-	-	-	-
	Total	\$ -	\$ 7,200	\$ -	\$ 10,000
CC4101	Prosecuting Attorney	-	7,200	-	10,000
	County Public Safety	-	7,200	-	10,000
	Total	\$ -	\$ 7,200	\$ -	\$ 10,000



2025 REVENUE BUDGET LAW ENFORCEMENT TRAINING FUND

	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	ADOPTED 2023	ADOPTED 2024	Recommended 2025
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-
Misc. Taxes	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	3,645	5,581	5,999	7,700	5,800	5,600
Charges for Services	3,898	2,535	2,214	3,300	2,100	1,700
Fines & Forfeitures	14,207	15,727	12,523	16,000	13,600	11,000
Miscellaneous	-	-	-	-	-	-
TOTAL REVENUES	\$ 21,750	\$ 23,843	\$ 20,736	27,000	21,500	18,300

Estimated Prior Years Fund Balance	57,695	33,116	11,014
Transfer in	-	-	-
Transfer in	-	-	-
Transfer in	-	-	-
TOTAL AVAILABLE	84,695	54,616	29,314
APPROPRIATIONS	55,000	45,000	25,000
Undesignated Fund Balance	\$ 29,695	\$ 9,616	\$ 4,314

Prior Years Fund Balance

Audited Undesignated Fund Balance (per CAFR):			
At December 31, 2021	60,995	\$ -	\$ -
At December 31, 2022	-	61,116	-
At December 31, 2023	-	-	34,514
Amount appropriated in prior year's budget	(3,300)	(28,000)	(23,500)
Unspent Contingency Fund	-	-	-
Supplemental Appropriations	-	-	-
Projected revenues in excess/less than expenditures	-	-	-
Cash Flow Reserve	-	-	-
Adjusted Prior Years Fund Balance	\$ 57,695	\$ 33,116	\$ 11,014



2025 EXPENSE BUDGET LAW ENFORCEMENT TRAINING FUND

Code	Description	2023 Actual Expenditure	2024 Adopted Budget	2024 Supplemental Appropriations	2025 Recommended Budget
	Personnel Services	\$ -	\$ -	\$ -	\$ -
	Contractual Services	-	45,000	-	25,000
	Supplies	-	-	-	-
	Capital Outlay	47,338	-	-	-
	Operating Transfers	-	-	-	-
	Debt Service	-	-	-	-
	Total	\$ 47,338	\$ 45,000	\$ -	\$ 25,000
CC4201	Sheriff	47,338	40,000	-	20,000
	County Public Safety	47,338	40,000	-	20,000
CC1605	Park Safety/Interpretation	-	\$ 5,000	\$ -	\$ 5,000
	Parks + Rec	-	5,000	-	5,000
	Total	\$ 47,338	\$ 45,000	\$ -	\$ 25,000



2025 REVENUE BUDGET E-911 SYSTEM FUND

	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	ADOPTED 2023	ADOPTED 2024	Recommended 2025
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	672,206	377	-	-	-	-
Misc. Taxes	-	-	-	-	-	-
Total Taxes	672,206	377	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	6,413,665	8,446,500	8,518,403	8,469,000	8,460,000	8,157,000
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	2,534	-	-	-
TOTAL REVENUES	\$ 7,085,871	\$ 8,446,877	\$ 8,520,937	8,469,000	8,460,000	8,157,000

Estimated Prior Years Fund Balance	2,169,351	5,506,652	7,612,453
Transfer in from Emergency Service & Public Safety Fund	-	-	-
Transfer in	-	-	-
Transfer in	-	-	-
TOTAL AVAILABLE	10,638,351	13,966,652	15,769,453
APPROPRIATIONS	7,127,826	8,183,146	9,722,360
Undesignated Fund Balance	\$ 3,510,525	\$ 5,783,506	\$ 6,047,093

Prior Years Fund Balance

Audited Undesignated Fund Balance (per CAFR):			
At December 31, 2021	4,614,016	\$ -	\$ -
At December 31, 2022	-	5,506,652	-
At December 31, 2023	-	-	7,612,453
Amount appropriated in prior year's budget	(2,444,665)	-	-
Unspent Contingency Fund	-	-	-
Supplemental Appropriations	-	-	-
Projected revenues in excess/less than expenditures	-	-	-
Cash Flow Reserve	-	-	-
Adjusted Prior Years Fund Balance	\$ 2,169,351	\$ 5,506,652	\$ 7,612,453



2025 EXPENSE BUDGET E911 SYSTEM FUND

Code	Description	2023 Actual Expenditure	2024 Adopted Budget	2024 Supplemental Appropriations	2025 Recommended Budget
	Personnel Services	\$ -	\$ -	\$ -	\$ 91,016
	Contractual Services	6,380,831	7,482,146	-	8,479,516
	Supplies	-	-	-	178,000
	Capital Outlay	-	701,000	-	973,828
	Operating Transfers	-	-	-	-
	Debt Service	-	-	-	-
	Total	\$ 6,380,831	\$ 8,183,146	\$ -	\$ 9,722,360
CC1001	County Executive	\$ -	\$ -	\$ -	92,291
PG7902	Mid America Regional Council	35,840	36,915	-	37,652
	County Administration	35,840	36,915	-	129,943
CC5031	911 System	6,207,041	\$ 3,700,000	\$ -	\$ 4,000,000
CC5032	911 Initiatives	-	3,500,000	-	4,000,000
CC4205	Regional Radio System	137,950	946,231	-	1,592,417
	County Public Safety	6,344,991	8,146,231	-	9,592,417
CC9100	Operating Transfers	-	-	-	-
	Internal Services	-	-	-	-
	Total	\$ 6,380,831	\$ 8,183,146	\$ -	\$ 9,722,360



2025 REVENUE BUDGET SENIOR SERVICES FUND

	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	ADOPTED 2023	ADOPTED 2024	Recommended 2025
Property Taxes		\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax		-	-	-	-	-
Misc. Taxes		-	-	-	-	-
Total Taxes	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Licenses & Permits		-	-	-	-	-
Intergovernmental		-	-	-	-	-
Charges for Services		-	-	-	-	-
Fines & Forfeitures		-	-	-	-	-
Miscellaneous		-	-	-	-	-
TOTAL REVENUES	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
Estimated Prior Years Fund Balance				-	-	-
Transfer in				-	-	-
Transfer in				-	-	-
Transfer in				-	-	-
TOTAL AVAILABLE				<u>-</u>	<u>-</u>	<u>-</u>
APPROPRIATIONS				<u>-</u>	<u>-</u>	<u>7,000,000</u>
Undesignated Fund Balance				<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ (7,000,000)</u></u>
Prior Years Fund Balance						
Audited Undesignated Fund Balance (per CAFR):						
At December 31, 2021					\$ -	\$ -
At December 31, 2022				-	-	-
At December 31, 2023				-	-	-
Amount appropriated in prior year's budget				-	-	-
Unspent Contingency Fund				-	-	-
Supplemental Appropriations				-	-	-
Projected revenues in excess/less than expenditures				-	-	-
Cash Flow Reserve				-	-	-
Adjusted Prior Years Fund Balance				<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>



2025 EXPENSE BUDGET SENIOR SERVICES FUND

Code	Description	2023 Actual Expenditure	2024 Adopted Budget	2024 Supplemental Appropriations	2025 Recommended Budget
	Personnel Services	\$ -	\$ -	\$ -	\$ -
	Contractual Services	-	-	-	7,000,000
	Supplies	-	-	-	-
	Capital Outlay	-	-	-	-
	Operating Transfers	-	-	-	-
	Debt Service	-	-	-	-
	Total	\$ -	\$ -	\$ -	\$ 7,000,000
CC1190	Senior Services	\$ -	\$ -	\$ -	\$ 7,000,000
	County Administration	-	-	-	7,000,000
	Total	\$ -	\$ -	\$ -	\$ 7,000,000



2025 REVENUE BUDGET INMATE SECURITY FUND

	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	ADOPTED 2023	ADOPTED 2024	Recommended 2025
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-
Misc. Taxes	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	202,348	218,063	172,281	220,000	198,000	180,000
Fines & Forfeitures	5,272	5,381	5,314	6,000	5,800	4,600
Miscellaneous	-	-	-	-	-	-
TOTAL REVENUES	\$ 207,620	\$ 223,444	\$ 177,595	226,000	203,800	184,600

Estimated Prior Years Fund Balance	290,894	426,301	409,054
Transfer in	-	-	-
Transfer in	-	-	-
Transfer in	-	-	-
TOTAL AVAILABLE	516,894	630,101	593,654
APPROPRIATIONS	208,224	208,224	208,224
Undesignated Fund Balance	\$ 308,670	\$ 421,877	\$ 385,430

Prior Years Fund Balance

Audited Undesignated Fund Balance (per CAFR):			
At December 31, 2021	301,564	\$ -	\$ -
At December 31, 2022	-	426,301	-
At December 31, 2023	-	-	413,478
Amount appropriated in prior year's budget	-	-	(4,424)
Unspent Contingency Fund	-	-	-
Supplemental Appropriations	(10,670)	-	-
Projected revenues in excess/less than expenditures	-	-	-
Cash Flow Reserve	-	-	-
Adjusted Prior Years Fund Balance	\$ 290,894	\$ 426,301	\$ 409,054



2025 EXPENSE BUDGET INMATE SECURITY FUND

Code	Description	2023 Actual Expenditure	2024 Adopted Budget	2024 Supplemental Appropriations	2025 Recommended Budget
	Personnel Services	\$ -	\$ -	\$ -	\$ -
	Contractual Services	68,188	65,224	-	65,224
	Supplies	17,936	18,000	-	18,000
	Capital Outlay	99,678	125,000	-	125,000
	Operating Transfers	-	-	-	-
	Debt Service	-	-	-	-
	Total	\$ 185,802	\$ 208,224	\$ -	\$ 208,224
CC2701	Corrections	185,802	\$ 208,224	\$ -	\$ 208,224
	County Public Safety	185,802	208,224	-	208,224
	Total	\$ 185,802	\$ 208,224	\$ -	\$ 208,224



2025 REVENUE BUDGET DOMESTIC ABUSE FUND

	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	ADOPTED 2023	ADOPTED 2024	Recommended 2025
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-
Misc. Taxes	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	53,810	56,840	51,920	53,000	52,000	52,000
Fines & Forfeitures	79,023	94,847	92,495	88,300	95,200	99,400
Miscellaneous	13	712	2,737	400	2,100	1,600
TOTAL REVENUES	\$ 132,846	\$ 152,399	\$ 147,152	141,700	149,300	153,000

Estimated Prior Years Fund Balance	27,812	55,211	76,687
Transfer in	-	-	-
Transfer in	-	-	-
Transfer in	-	-	-
TOTAL AVAILABLE	169,512	204,511	229,687
APPROPRIATIONS	125,000	150,000	175,000
Undesignated Fund Balance	\$ 44,512	\$ 54,511	\$ 54,687

Prior Years Fund Balance

Audited Undesignated Fund Balance (per CAFR):			
At December 31, 2021	27,812	\$ -	\$ -
At December 31, 2022	-	55,211	-
At December 31, 2023	-	-	77,387
Amount appropriated in prior year's budget	-	-	(700)
Unspent Contingency Fund	-	-	-
Supplemental Appropriations	-	-	-
Projected revenues in excess/less than expenditures	-	-	-
Cash Flow Reserve	-	-	-
Adjusted Prior Years Fund Balance	\$ 27,812	\$ 55,211	\$ 76,687



2025 EXPENSE BUDGET DOMESTIC ABUSE FUND

Code	Description	2023 Actual Expenditure	2024 Adopted Budget	2024 Supplemental Appropriations	2025 Recommended Budget
	Personnel Services	\$ -	\$ -	\$ -	\$ -
	Contractual Services	124,974	150,000	-	175,000
	Supplies	-	-	-	-
	Capital Outlay	-	-	-	-
	Operating Transfers	-	-	-	-
	Debt Service	-	-	-	-
	Total	\$ 124,974	\$ 150,000	\$ -	\$ 175,000
PG7101	Domestic Abuse Program	124,974	\$ 150,000	\$ -	\$ 175,000
	County Administration	124,974	150,000	-	175,000
	Total	\$ 124,974	\$ 150,000	\$ -	\$ 175,000



2025 REVENUE BUDGET RECORDER'S TECHNOLOGY FUND

	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	ADOPTED 2023	ADOPTED 2024	Recommended 2025
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-
Misc. Taxes	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	182,630	145,874	118,898	138,500	114,500	116,500
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
TOTAL REVENUES	\$ 182,630	\$ 145,874	\$ 118,898	138,500	114,500	116,500

Estimated Prior Years Fund Balance	161,595	155,811	193,097
Transfer in	-	-	-
Transfer in	-	-	-
Transfer in	-	-	-
TOTAL AVAILABLE	300,095	270,311	309,597
APPROPRIATIONS	164,475	129,922	184,019
Undesignated Fund Balance	\$ 135,620	\$ 140,389	\$ 125,578

Prior Years Fund Balance

Audited Undesignated Fund Balance (per CAFR):			
At December 31, 2021	161,595	\$ -	\$ -
At December 31, 2022	-	181,786	-
At December 31, 2023	-	-	208,519
Amount appropriated in prior year's budget	-	(25,975)	(15,422)
Unspent Contingency Fund	-	-	-
Supplemental Appropriations	-	-	-
Projected revenues in excess/less than expenditures	-	-	-
Cash Flow Reserve	-	-	-
Adjusted Prior Years Fund Balance	\$ 161,595	\$ 155,811	\$ 193,097



2025 EXPENSE BUDGET RECORDER'S TECHNOLOGY FUND

Code	Description	2023 Actual Expenditure	2024 Adopted Budget	2024 Supplemental Appropriations	2025 Recommended Budget
	Personnel Services	\$ -	\$ -	\$ -	\$ -
	Contractual Services	1,525	97,922	-	111,019
	Supplies	90,960	-	-	73,000
	Capital Outlay	-	32,000	-	-
	Operating Transfers	-	-	-	-
	Debt Service	-	-	-	-
	Total	\$ 92,485	\$ 129,922	\$ -	\$ 184,019
CC1801	Recorder of Deeds	92,485	129,922	-	184,019
	County Operations	\$ 92,485	\$ 129,922	\$ -	\$ 184,019
	Total	\$ 92,485	\$ 129,922	\$ -	\$ 184,019



2025 REVENUE BUDGET HOMELESS ASSISTANCE FUND

	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	ADOPTED 2023	ADOPTED 2024	Recommended 2025
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-
Misc. Taxes	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	439,326	350,875	283,908	375,000	272,000	273,000
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	1,461	19,650	16,953	7,900	11,500	9,500
TOTAL REVENUES	\$ 440,787	\$ 370,525	\$ 300,861	382,900	283,500	282,500

Estimated Prior Years Fund Balance				138,633	25,195	105,118
Transfer in				-	-	-
Transfer in				-	-	-
Transfer in				-	-	-
TOTAL AVAILABLE				521,533	308,695	387,618
APPROPRIATIONS				411,851	290,000	341,759
Undesignated Fund Balance				\$ 109,682	\$ 18,695	\$ 45,859

Prior Years Fund Balance

Audited Undesignated Fund Balance (per CAFR):			
At December 31, 2021	445,161	\$ -	\$ -
At December 31, 2022	-	156,146	-
At December 31, 2023	-	-	111,618
Amount appropriated in prior year's budget	(336,528)	(28,951)	(6,500)
Unspent Contingency Fund	-	-	-
Supplemental Appropriations	-	-	-
Projected revenues in excess/less than expenditures	30,000	(102,000)	-
Cash Flow Reserve	-	-	-
Adjusted Prior Years Fund Balance	\$ 138,633	\$ 25,195	\$ 105,118



2025 EXPENSE BUDGET HOMELESS ASSISTANCE FUND

Code	Description	2023 Actual Expenditure	2024 Adopted Budget	2024 Supplemental Appropriations	2025 Recommended Budget
	Personnel Services	\$ 39,366	\$ 40,575	\$ -	\$ 40,377
	Contractual Services	301,576	249,425	-	301,082
	Supplies	-	-	-	300
	Capital Outlay	-	-	-	-
	Operating Transfers	-	-	-	-
	Debt Service	-	-	-	-
	Total	\$ 340,942	\$ 290,000	\$ -	\$ 341,759
CC7001	Housing Resource Commission	340,942	\$ 290,000	\$ -	\$ 341,759
	County Administration	340,942	290,000	-	341,759
	Total	\$ 340,942	\$ 290,000	\$ -	\$ 341,759



2025 REVENUE BUDGET RECORDER'S FEE FUND

	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	ADOPTED 2023	ADOPTED 2024	Recommended 2025
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-
Misc. Taxes	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	312,546	253,228	213,245	244,000	204,000	207,000
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	134	8,056	19,240	4,200	15,300	11,700
TOTAL REVENUES	\$ 312,680	\$ 261,284	\$ 232,485	248,200	219,300	218,700

Estimated Prior Years Fund Balance			323,635	331,977	212,357
Transfer in			-	-	-
Transfer in			-	-	-
Transfer in			-	-	-
TOTAL AVAILABLE			571,835	551,277	431,057
APPROPRIATIONS			250,912	359,183	326,000
Undesignated Fund Balance			\$ 320,923	\$ 192,094	\$ 105,057

Prior Years Fund Balance

Audited Undesignated Fund Balance (per CAFR):					
At December 31, 2021	314,635	\$ -	\$ -		
At December 31, 2022	-	386,189	-		
At December 31, 2023	-	-	352,240		
Amount appropriated in prior year's budget	-	(2,712)	(139,883)		
Unspent Contingency Fund	-	-	-		
Supplemental Appropriations	-	(12,500)	-		
Projected revenues in excess/less than expenditures	9,000	(39,000)	-		
Cash Flow Reserve	-	-	-		
Adjusted Prior Years Fund Balance	\$ 323,635	\$ 331,977	\$ 212,357		



2025 EXPENSE BUDGET RECORDER'S FEE FUND

Code	Description	2023 Actual Expenditure	2024 Adopted Budget	2024 Supplemental Appropriations	2025 Recommended Budget
	Personnel Services	\$ 3,681	\$ -	\$ -	\$ -
	Contractual Services	271,319	319,183	-	286,000
	Supplies	-	-	-	40,000
	Capital Outlay	-	40,000	-	-
	Operating Transfers	-	-	-	-
	Debt Service	-	-	-	-
	Total	\$ 275,000	\$ 359,183	\$ -	\$ 326,000
CC1804	Record Center	14,641	\$ 323,183	\$ -	\$ 290,000
CC3005	Records Center Rent	224,359	-	-	-
CC1805	JC Historical Society	36,000	36,000	-	36,000
	County Operations	275,000	359,183	-	326,000
	Total	\$ 275,000	\$ 359,183	\$ -	\$ 326,000



2025 REVENUE BUDGET ASSESSMENT FUND

	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	ADOPTED 2023	ADOPTED 2024	Recommended 2025
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-
Misc. Taxes	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	1,109,919	997,101	1,002,728	997,102	1,002,728	-
Charges for Services	7,661,732	8,054,482	8,731,342	8,283,000	8,571,000	9,321,005
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	717	-	-	-
TOTAL REVENUES	\$ 8,771,651	\$ 9,051,583	\$ 9,734,787	9,280,102	9,573,728	9,321,005

Estimated Prior Years Fund Balance	5,283,712	5,283,481	3,349,450
Transfer in from Public Building Corporation Debt Service Fund	-	-	-
Transfer in	-	-	-
Transfer in	-	-	-
TOTAL AVAILABLE	14,563,814	14,857,209	12,670,455
APPROPRIATIONS	11,866,199	13,955,556	12,485,486
Undesignated Fund Balance	\$ 2,697,615	\$ 901,653	\$ 184,969

Prior Years Fund Balance

Audited Undesignated Fund Balance (per CAFR):			
At December 31, 2021	7,105,830	\$ -	\$ -
At December 31, 2022	-	7,869,578	-
At December 31, 2023	-	-	7,731,278
Amount appropriated in prior year's budget	(1,822,118)	(2,586,097)	(4,381,828)
Unspent Contingency Fund	-	-	-
Supplemental Appropriations	-	-	-
Projected revenues in excess/less than expenditures	-	-	-
Cash Flow Reserve	-	-	-
Adjusted Prior Years Fund Balance	\$ 5,283,712	\$ 5,283,481	\$ 3,349,450



2025 EXPENSE BUDGET ASSESSMENT FUND

Code	Description	2023 Actual Expenditure	2024 Adopted Budget	2024 Supplemental Appropriations	2025 Recommended Budget
	Personnel Services	\$ 6,190,296	\$ 8,261,729	\$ -	\$ 8,344,620
	Contractual Services	4,732,774	4,301,822	-	3,556,486
	Supplies	56,963	118,880	-	146,380
	Capital Outlay	189,822	286,000	-	438,000
	Operating Transfers	-	987,125	-	-
	Debt Service	-	-	-	-
	Total	\$ 11,169,855	\$ 13,955,556	\$ -	\$ 12,485,486
CC1001	County Executive's Office	-	\$ 250,000	\$ -	-
CC1221	Communications	99,181	100,000	-	100,000
CC1101	County Counselor	66,000	66,000	-	167,000
CC1305	Information Technology	84,599	91,800	-	-
	County Administration	249,780	507,800	-	267,000
CC1902	Assessment Department	9,335,370	10,561,924	-	10,316,298
CC1013	Assessment Fleet Replacement	127,839	195,000	-	100,000
CC1903	Assessment System	-	-	-	-
CC5007	Board Of Equalization	644,025	625,802	-	1,203,810
CC1403	Collection Department	466,121	500,000	-	31,600
	County Operations	10,573,355	11,882,726	-	11,651,708
CC1216	Facilities Management Administration Building	1,103	577,905	-	566,778
	Facilities Management	1,103	577,905	-	566,778
CC4500	Non Departmental-Assessment Fund	-	-	-	-
CC9100	Operating Transfers	345,617	987,125	-	-
	Internal Services	345,617	987,125	-	-
	Total	\$ 11,169,855	\$ 13,705,556	\$ -	\$ 12,485,486



2025 REVENUE BUDGET AMERICAN RESCUE PLAN FUND

	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	ADOPTED 2023	ADOPTED 2024	Recommended 2025
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-
Misc. Taxes	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	3,105,922	40,483,314	12,514,289	74,720,668	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
TOTAL REVENUES	\$ 3,105,922	\$ 40,483,314	\$ 12,514,289	74,720,668	-	-

Estimated Prior Years Fund Balance	-	-	-
Transfer in	-	-	-
Transfer in	-	-	-
Transfer in	-	-	-
TOTAL AVAILABLE	74,720,668	-	-
APPROPRIATIONS	-	-	-
Undesignated Fund Balance	\$ 74,720,668	\$ -	\$ -

Prior Years Fund Balance

Audited Undesignated Fund Balance (per CAFR):			
At December 31, 2021	-	\$ -	\$ -
At December 31, 2022	-	-	-
At December 31, 2023	-	-	-
Amount appropriated in prior year's budget	-	-	-
Unspent Contingency Fund	-	-	-
Supplemental Appropriations	-	(8,500,000)	-
Projected revenues in excess/less than expenditures	-	8,500,000	-
Cash Flow Reserve	-	-	-
Adjusted Prior Years Fund Balance	\$ -	\$ -	\$ -



2025 EXPENSE BUDGET AMERICAN RESCUE PLAN FUND

Code	Description	2023 Actual Expenditure	2024 Adopted Budget	2024 Supplemental Appropriations	2025 Recommended Budget
	Personnel Services	\$ -	\$ -	\$ -	\$ -
	Contractual Services	12,241,160	-	-	-
	Supplies	-	-	-	-
	Capital Outlay	273,129	-	-	-
	Operating Transfers	-	-	-	-
	Debt Service	-	-	-	-
	Total	\$ 12,514,289	\$ -	\$ -	\$ -
CC9000	Outside Agencies	-	-	-	-
CC7001	Housing Resource Commission	424,188	-	-	-
CC1404	Finance	1,189,793	-	-	-
CC1305	Information Technology	1,892,535	-	-	-
	County Administration	3,506,516	-	-	-
CC2603	Jackson County Health Department	2,919,846	-	-	-
	County Public Health	2,919,846	-	-	-
CC4201	Sheriff's Office	-	-	-	-
CC2701	Corrections	-	-	-	-
CC7801	ARPA Disadvantaged Communities	2,389,357	-	-	-
CC7802	ARPA Public Health	3,025,742	-	-	-
CC7804	UMKC	-	-	-	-
CC7803	Reproductive Equity	-	-	-	-
	County Public Safety	5,415,098	-	-	-
CC1241	DTCH Repairs & Improvements	-	-	-	-
CC1216	Facilities Management Administration Building	369,978	-	-	-
CC1215	Facilities Management Health Department Building	302,851	-	-	-
CC1214	Facilities Management New Detention Center	-	-	-	-
	Facilities Management	672,828	-	-	-
CC9100	Operating Transfer	-	-	-	-
	Internal Services	-	-	-	-
	Total	\$ 12,514,289	\$ -	\$ -	\$ -



2025 REVENUE BUDGET ROCK ISLAND RAILROAD CAPITAL PROJECT FUND

	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	ADOPTED 2023	ADOPTED 2024	Recommended 2025
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-
Misc. Taxes	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	150,000	-	-	-	-	-
TOTAL REVENUES	\$ 150,000	\$ -	\$ -	-	-	-

Estimated Prior Years Fund Balance	12	15	295,979
Transfer in from Park Fund	-	-	-
Transfer in	-	-	-
Transfer in	-	-	-
TOTAL AVAILABLE	12	15	295,979
APPROPRIATIONS	333,463	295,964	295,979
Undesignated Fund Balance	\$ (333,451)	\$ (295,949)	\$ -

Prior Years Fund Balance

Audited Undesignated Fund Balance (per CAFR):			
At December 31, 2021	333,475	\$ -	\$ -
At December 31, 2022	-	333,478	-
At December 31, 2023	-	-	295,979
Amount appropriated in prior year's budget	(333,463)	(333,463)	(295,964)
Unspent Contingency Fund	-	-	-
Supplemental Appropriations	-	-	-
Projected revenues in excess/less than expenditures	-	-	295,964
Cash Flow Reserve	-	-	-
Adjusted Prior Years Fund Balance	\$ 12	\$ 15	\$ 295,979



2025 EXPENSE BUDGET ROCK ISLAND RAILROAD CAPITAL PROJECT FUND

Code	Description	2023 Actual Expenditure	2024 Adopted Budget	2024 Supplemental Appropriations	2025 Recommended Budget
	Personnel Services	\$ -	\$ -	\$ -	\$ -
	Contractual Services	-	-	-	-
	Supplies	-	-	-	-
	Capital Outlay	395,875	295,964	-	295,979
	Operating Transfers	-	-	-	-
	Debt Service	-	-	-	-
	Total	\$ 395,875	\$ 295,964	\$ -	\$ 295,979
CC3601	Rock Island Rail Corridor Authority	395,875	\$ 295,964	\$ -	\$ 295,979
	Parks + Rec	395,875	295,964	-	295,979
	Total	\$ 395,875	\$ 295,964	\$ -	\$ 295,979



2025 REVENUE BUDGET

SPORTS COMPLEX SALES TAX CAPITAL PROJECT FUND (RMMO)

	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	ADOPTED 2023	ADOPTED 2024	Recommended 2025
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-
Misc. Taxes	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	66	149,366	594,773	130,000	149,300	149,300
TOTAL REVENUES	\$ 66	\$ 149,366	\$ 594,773	130,000	149,300	149,300

Estimated Prior Years Fund Balance	(404,862)	9,831,777	10,942,951
Transfer in from Sports Complex Sales Tax Debt Service	33,282,000	34,919,700	38,857,000
Transfer in	-	-	-
Transfer in	-	-	-
TOTAL AVAILABLE	33,007,138	44,900,777	49,949,251
APPROPRIATIONS	31,007,138	42,900,777	47,949,251
Undesignated Fund Balance	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000

Prior Years Fund Balance

Audited Undesignated Fund Balance (per CAFR):			
At December 31, 2021	5,191,284	\$ -	\$ -
At December 31, 2022	-	9,831,777	-
At December 31, 2023	-	-	18,774,728
Amount appropriated in prior year's budget	(5,596,146)	-	(7,831,777)
Unspent Contingency Fund	-	-	-
Supplemental Appropriations	-	-	-
Projected revenues in excess/less than expenditures	-	-	-
Cash Flow Reserve	-	-	-
Adjusted Prior Years Fund Balance	\$ (404,862)	\$ 9,831,777	\$ 10,942,951



2025 EXPENSE BUDGET

SPORTS COMPLEX SALES TAX CAPITAL PROJECT FUND

Code	Description	2023 Actual Expenditure	2024 Adopted Budget	2024 Supplemental Appropriations	2025 Recommended Budget
	Personnel Services	\$ -	\$ -	\$ -	\$ -
	Contractual Services	28,590,024	42,900,777	-	47,949,251
	Supplies	-	-	-	-
	Capital Outlay	-	-	-	-
	Operating Transfers	-	-	-	-
	Debt Service	-	-	-	-
	Total	\$ 28,590,024	\$ 42,900,777	\$ -	\$ 47,949,251
CC5018	Repair, Maint., Management, and Ops.	28,590,024	\$ 42,900,777	\$ -	\$ 47,949,251
	Internal Services	28,590,024	42,900,777	-	47,949,251
	Total	\$ 28,590,024	\$ 42,900,777	\$ -	\$ 47,949,251



2025 REVENUE BUDGET NEW DETENTION CENTER C/P FUND

	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	ADOPTED 2023	ADOPTED 2024	Recommended 2025
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-
Misc. Taxes	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	8,280,072	-	7,296,220	916,000
TOTAL REVENUES	\$ -	\$ -	\$ 8,280,072	-	7,296,220	916,000

Estimated Prior Years Fund Balance	-	192,382,177	951,032
Transfer in	-	-	-
Transfer in	-	-	-
Transfer in	-	-	-
TOTAL AVAILABLE	-	199,678,397	1,867,032
APPROPRIATIONS	-	199,678,397	1,867,032
Undesignated Fund Balance	\$ -	\$ -	\$ -

Prior Years Fund Balance

Audited Undesignated Fund Balance (per CAFR):			
At December 31, 2021	\$ -	\$ -	-
At December 31, 2022	-	-	-
At December 31, 2023	-	-	191,000,563
Amount appropriated in prior year's budget	-	-	(192,382,177)
Unspent Contingency Fund	-	-	-
Supplemental Appropriations	-	(99,017,979)	-
Projected revenues in excess/less than expenditures	-	291,400,156	2,332,646
Cash Flow Reserve	-	-	-
Adjusted Prior Years Fund Balance	\$ -	\$ 192,382,177	\$ 951,032



2025 EXPENSE BUDGET NEW DETENTION CENTER C/P FUND

Code	Description	2023 Actual Expenditure	2024 Adopted Budget	2024 Supplemental Appropriations	2025 Recommended Budget
	Personnel Services	\$ -	\$ -	\$ -	\$ -
	Contractual Services	-	-	-	-
	Supplies	-	-	-	-
	Capital Outlay	42,502,559	199,678,397	-	1,867,032
	Operating Transfers	-	-	-	-
	Debt Service	-	-	-	-
	Total	\$ 42,502,559	\$ 199,678,397	\$ -	\$ 1,867,032
CC1214	Facilities Management - New Detention Center	42,502,559	\$ 199,678,397	\$ -	\$ 1,867,032
	Internal Services	42,502,559	199,678,397	-	1,867,032
	Total	\$ 42,502,559	\$ 199,678,397	\$ -	\$ 1,867,032



2025 REVENUE BUDGET OBLIGATIONS TO THE US GOVERNMENT FUND

	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	ADOPTED 2023	ADOPTED 2024	Recommended 2025
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-
Misc. Taxes	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
TOTAL REVENUES	\$ -	\$ -	\$ -	-	-	-

Estimated Prior Years Fund Balance	-	-	-
Transfer in from Park Enterprise	642,694	642,694	642,694
Transfer in	-	-	-
Transfer in	-	-	-
TOTAL AVAILABLE	642,694	642,694	642,694
APPROPRIATIONS	642,694	642,693	642,693
Undesignated Fund Balance	\$ -	\$ 1	\$ 1

Prior Years Fund Balance

Audited Undesignated Fund Balance (per CAFR):			
At December 31, 2021	-	\$ -	\$ -
At December 31, 2022	-	-	-
At December 31, 2023	-	-	-
Amount appropriated in prior year's budget	-	-	-
Unspent Contingency Fund	-	-	-
Supplemental Appropriations	-	-	-
Projected revenues in excess/less than expenditures	-	-	-
Cash Flow Reserve	-	-	-
Adjusted Prior Years Fund Balance	\$ -	\$ -	\$ -



2025 EXPENSE BUDGET

OBIGATIONS TO U.S. GOVERNMENT DEBT SERVICE FUND

Code	Description	2023 Actual Expenditure	2024 Adopted Budget	2024 Supplemental Appropriations	2025 Recommended Budget
	Personnel Services	\$ -	\$ -	\$ -	\$ -
	Contractual Services	-	-	-	-
	Supplies	-	-	-	-
	Capital Outlay	-	-	-	-
	Operating Transfers	-	-	-	-
	Debt Service	642,693	642,694	-	642,694
	Total	\$ 642,693	\$ 642,694	\$ -	\$ 642,694
DV8070	Debt Service - Army Corp. Payments	642,693	\$ 642,694	\$ -	\$ 642,694
	Internal Services	642,693	642,694	-	642,694
	Total	\$ 642,693	\$ 642,694	\$ -	\$ 642,694



2025 REVENUE BUDGET

SPORTS COMPLEX SALES TAX DEBT SERVICE FUND

	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	ADOPTED 2023	ADOPTED 2024	Recommended 2025
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	43,680,081	48,597,850	49,337,580	47,823,000	49,268,612	51,708,888
Misc. Taxes	-	-	-	-	-	-
Total Taxes	43,680,081	48,597,850	49,337,580	47,823,000	49,268,612	51,708,888
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	8,498,667	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Charges for Services	2,595,965	7,648,330	8,381,978	6,705,000	7,050,000	7,866,000
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	127	298,950	1,194,461	420,000	291,300	715,806
TOTAL REVENUES	\$ 54,774,840	\$ 58,545,130	\$ 60,914,019	56,948,000	58,609,912	62,290,694

Estimated Prior Years Fund Balance	24,237,537	25,763,166	26,202,983
Transfer in from Convention/Sports Complex Fund	6,500,000	6,500,000	6,500,000
Transfer in	-	-	-
Transfer in	-	-	-
TOTAL AVAILABLE	87,685,537	90,873,078	94,993,677
APPROPRIATIONS	63,318,000	64,960,200	68,873,250
Undesignated Fund Balance	\$ 24,367,537	\$ 25,912,878	\$ 26,120,427

Prior Years Fund Balance

Audited Undesignated Fund Balance (per CAFR):			
At December 31, 2021	24,237,537	\$ -	\$ -
At December 31, 2022	-	25,763,166	-
At December 31, 2023	-	-	26,202,983
Amount appropriated in prior year's budget	-	-	-
Unspent Contingency Fund	-	-	-
Supplemental Appropriations	-	-	-
Projected revenues in excess/less than expenditures	-	-	-
Cash Flow Reserve	-	-	-
Adjusted Prior Years Fund Balance	\$ 24,237,537	\$ 25,763,166	\$ 26,202,983



2025 EXPENSE BUDGET SPORTS COMPLEX SALES TAX DEBT SERVICE FUND

Code	Description	2023 Actual Expenditure	2024 Adopted Budget	2024 Supplemental Appropriations	2025 Recommended Budget
	Personnel Services	\$ -	\$ -	\$ -	\$ -
	Contractual Services	-	-	-	-
	Supplies	-	-	-	-
	Capital Outlay	-	-	-	-
	Operating Transfers	36,938,202	34,919,700	-	38,857,000
	Debt Service	30,036,000	30,040,500	-	30,016,250
	Total	\$ 66,974,202	\$ 64,960,200	\$ -	\$ 68,873,250
DV8071	Sports Complex Sales Tax Debt	30,036,000	\$ 30,040,500	\$ -	\$ 30,016,250
CC9100	Operating Transfer	36,938,202	34,919,700	-	38,857,000
	Internal Services	66,974,202	64,960,200	-	68,873,250
	Total	\$ 66,974,202	\$ 64,960,200	\$ -	\$ 68,873,250



2025 REVENUE BUDGET SPECIAL OBLIGATION BOND DEBT SERVICE FUND

	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	ADOPTED 2023	ADOPTED 2024	Recommended 2025
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-
Misc. Taxes	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	1,402,147	1,401,647	1,399,772	1,399,772	1,401,322	1,399,772
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	153	32,208	56,810	24,600	32,200	-
TOTAL REVENUES	\$ 1,402,300	\$ 1,433,855	\$ 1,456,582	1,424,372	1,433,522	1,399,772

Estimated Prior Years Fund Balance	840,980	856,170	14,631
Transfer in from General, Health, Park, and Road & Bridge Funds	10,517,062	9,903,050	26,236,574
Transfer in from Public Building Corporation Debt Service Fund	-	-	-
Transfer in	-	-	-
TOTAL AVAILABLE	12,782,414	12,192,742	27,650,977
APPROPRIATIONS	11,916,832	25,239,108	27,636,345
Undesignated Fund Balance	\$ 865,582	\$ (13,046,366)	\$ 14,632

Prior Years Fund Balance

Audited Undesignated Fund Balance (per CAFR):			
At December 31, 2021	840,980	\$ -	\$ -
At December 31, 2022	-	856,170	-
At December 31, 2023	-	-	13,917,167
Amount appropriated in prior year's budget	-	-	(13,902,536)
Unspent Contingency Fund	-	-	-
Supplemental Appropriations	-	-	-
Projected revenues in excess/less than expenditures	-	-	-
Cash Flow Reserve	-	-	-
Adjusted Prior Years Fund Balance	\$ 840,980	\$ 856,170	\$ 14,631



2025 EXPENSE BUDGET SPECIAL OBLIGATION BOND DEBT SERVICE FUND

Code	Description	2023 Actual Expenditure	2024 Adopted Budget	2024 Supplemental Appropriations	2025 Recommended Budget
	Personnel Services	\$ -	\$ -	\$ -	\$ -
	Contractual Services	-	-	-	-
	Supplies	-	-	-	-
	Capital Outlay	-	-	-	-
	Operating Transfers	-	-	-	-
	Debt Service	20,243,997	25,239,108	-	27,636,345
	Total	\$ 20,243,997	\$ 25,239,108	\$ -	\$ 27,636,345
DV8050	Debt Service	-	-	-	-
DV8060	Independence Animal Shelter Debt	-	274,750	-	284,500
DV8063	2011B Bond Debt Service	-	1,921,250	-	1,922,250
DV8064	2012A Bond Debt Service	-	2,795,463	-	2,791,550
DV8065	2013A Bond Debt Service	-	2,535,300	-	2,531,700
DV8066	2015 Bond Debt Service	-	1,895,463	-	970,063
DV8068	2016 Bond Debt Service	-	2,804,644	-	2,801,544
DV8069	2022 Bond Debt Service	-	13,012,238	-	16,334,738
	Internal Services	-	25,239,108	-	27,636,345
	Total	\$ -	\$ 25,239,108	\$ -	\$ 27,636,345



2025 REVENUE BUDGET PARK ENTERPRISE FUND

	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	ADOPTED 2023	ADOPTED 2024	Recommended 2025
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-
Misc. Taxes	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	6,354,073	7,402,048	8,227,403	7,214,400	7,867,675	8,223,300
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	216,556	202,948	194,433	190,000	175,000	175,000
TOTAL REVENUES	\$ 6,570,629	\$ 7,604,996	\$ 8,421,836	7,404,400	8,042,675	8,398,300

Estimated Prior Years Fund Balance	5,223,991	5,694,529	6,684,795
Transfer in to General Fund	-	-	-
Transfer in	-	-	-
Transfer in	-	-	-
TOTAL AVAILABLE	12,628,391	13,737,204	15,083,095
APPROPRIATIONS	8,411,643	9,198,766	9,006,789
Undesignated Fund Balance	\$ 4,216,748	\$ 4,538,438	\$ 6,076,306

Prior Years Fund Balance

Audited Undesignated Fund Balance (per CAFR):			
At December 31, 2021	4,650,224	\$ -	\$ -
At December 31, 2022	-	6,701,772	-
At December 31, 2023	-	-	7,840,886
Amount appropriated in prior year's budget	(228,233)	(1,007,243)	(1,156,091)
Unspent Contingency Fund	-	-	-
Supplemental Appropriations	(30,000)	-	-
Projected revenues in excess/less than expenditures	832,000	-	-
Cash Flow Reserve	-	-	-
Adjusted Prior Years Fund Balance	\$ 5,223,991	\$ 5,694,529	\$ 6,684,795



2025 EXPENSE BUDGET PARK ENTERPRISE FUND

Code	Description	2023 Actual Expenditure	2024 Adopted Budget	2024 Supplemental Appropriations	2025 Recommended Budget
	Personnel Services	\$ 3,398,727	\$ 3,610,264	\$ -	\$ 4,383,148
	Contractual Services	656,491	888,888	-	936,850
	Supplies	1,033,797	1,374,405	-	1,434,450
	Capital Outlay	-	2,486,868	-	1,414,000
	Operating Transfers	838,341	838,341	-	838,341
	Debt Service	389,774	-	-	-
	Total	\$ 6,317,130	\$ 9,198,766	\$ -	\$ 9,006,789
CC1305	Information Technology	(78,427)	-	-	-
	County Administration	(78,427)	-	-	-
CC1682	Adair Park Softball Complex	334,686	266,012	-	359,923
CC1608	Construction Services	365,481	1,180,000	-	950,000
CC1666	Fred Arbanas Golf Course	1,666,313	2,776,009	-	2,197,066
CC1603	Heritage Programs And Museums	166,196	190,867	-	208,307
CC8050	Longview/Blue Springs Lake Debt Service	-	-	-	-
CC1653	Marinas	1,337,842	1,945,774	-	2,120,426
CC1657	Outdoor Recreation/Day Camps	217,394	230,959	-	327,348
CC1654	Recreational Programs	777,257	954,708	-	1,124,713
CC1652	Registrations & Permits	547,972	647,746	-	712,115
CC1670	Special Events	144,075	168,350	-	168,550
	Parks + Rec	5,557,215	8,360,425	-	8,168,448
CC5300	Non Departmental-Park Enterprise Fund	-	-	-	-
CC9100	Operating Transfer	838,340	838,341	-	838,341
	Internal Services	838,340	838,341	-	838,341
	Total	\$ 6,317,129	\$ 9,198,766	\$ -	\$ 9,006,789



2025 REVENUE BUDGET PROSECUTING ATTORNEY-BAD CHECK FUND

	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	ADOPTED 2023	ADOPTED 2024	Recommended 2025
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-
Misc. Taxes	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	18,533	15,651	16,303	18,900	17,100	16,400
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	24	1,474	4,485	-	3,400	2,700
TOTAL REVENUES	\$ 18,557	\$ 17,125	\$ 20,788	18,900	20,500	19,100

Estimated Prior Years Fund Balance	61,818	78,943	99,731
Transfer in	-	-	-
Transfer in	-	-	-
Transfer in	-	-	-
TOTAL AVAILABLE	80,718	99,443	118,831
APPROPRIATIONS	-	-	-
Undesignated Fund Balance	\$ 80,718	\$ 99,443	\$ 118,831

Prior Years Fund Balance

Audited Undesignated Fund Balance (per CAFR):			
At December 31, 2021	61,818	\$ -	\$ -
At December 31, 2022	-	78,943	-
At December 31, 2023	-	-	99,731
Amount appropriated in prior year's budget	-	-	-
Unspent Contingency Fund	-	-	-
Supplemental Appropriations	-	-	-
Projected revenues in excess/less than expenditures	-	-	-
Cash Flow Reserve	-	-	-
Adjusted Prior Years Fund Balance	\$ 61,818	\$ 78,943	\$ 99,731



2025 EXPENSE BUDGET

PROSECUTING ATTORNEY BAD CHECK COLLECTION FUND

Code	Description	2023 Actual Expenditure	2024 Adopted Budget	2024 Supplemental Appropriations	2025 Recommended Budget
	Personnel Services	\$ -	\$ -	\$ -	\$ -
	Contractual Services	-	-	-	-
	Supplies	-	-	-	-
	Capital Outlay	-	-	-	-
	Operating Transfers	-	-	-	-
	Debt Service	-	-	-	-
	Total	\$ -	\$ -	\$ -	\$ -
CC4101	Prosecuting Attorney	-	\$ -	\$ -	\$ -
	County Public Safety	-	-	-	-
	Total	\$ -	\$ -	\$ -	\$ -



2025 REVENUE BUDGET

PROSECUTING ATTORNEY DELINQUENT SALES TAX COLLECTION

	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	ADOPTED 2023	ADOPTED 2024	Recommended 2025
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-
Misc. Taxes	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	191,892	139,730	79,774	181,000	90,000	60,000
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	182	9,149	22,246	7,100	17,700	10,000
TOTAL REVENUES	\$ 192,074	\$ 148,879	\$ 102,020	188,100	107,700	70,000

Estimated Prior Years Fund Balance	410,326	392,875	111,936
Transfer in	-	-	-
Transfer in	-	-	-
Transfer in	-	-	-
TOTAL AVAILABLE	598,426	500,575	181,936
APPROPRIATIONS	179,251	181,202	72,297
Undesignated Fund Balance	\$ 419,175	\$ 319,373	\$ 109,639

Prior Years Fund Balance

Audited Undesignated Fund Balance (per CAFR):			
At December 31, 2021	410,326	\$ -	\$ -
At December 31, 2022	-	432,875	-
At December 31, 2023	-	-	380,438
Amount appropriated in prior year's budget	-	-	(73,502)
Unspent Contingency Fund	-	-	-
Supplemental Appropriations	-	(40,000)	(195,000)
Projected revenues in excess/less than expenditures	-	-	-
Cash Flow Reserve	-	-	-
Adjusted Prior Years Fund Balance	\$ 410,326	\$ 392,875	\$ 111,936



2025 EXPENSE BUDGET DELINQUENT SALES TAX FUND

Code	Description	2023 Actual Expenditure	2024 Adopted Budget	2024 Supplemental Appropriations	2025 Recommended Budget
	Personnel Services	\$ 126,745	\$ 129,430	\$ -	\$ 71,347
	Contractual Services	10,000	1,772	-	950
	Supplies	-	-	-	-
	Capital Outlay	-	50,000	-	-
	Operating Transfers	-	-	-	-
	Debt Service	-	-	-	-
	Total	\$ 136,745	\$ 181,202	\$ -	\$ 72,297
CC4101	Prosecuting Attorney	136,745	\$ 181,202	\$ -	\$ 72,297
	County Public Safety	136,745	181,202	-	72,297
	Total	\$ 136,745	\$ 181,202	\$ -	\$ 72,297



2025 REVENUE BUDGET FEDERAL FORFEITURE FUND

	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	ADOPTED 2023	ADOPTED 2024	Recommended 2025
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-
Misc. Taxes	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	53,416	25,307	33,635	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	112	5,912	17,253	-	-	-
TOTAL REVENUES	\$ 53,528	\$ 31,219	\$ 50,888	-	-	-

Estimated Prior Years Fund Balance	276,328	307,547	208,435
Transfer in	-	-	-
Transfer in	-	-	-
Transfer in	-	-	-
TOTAL AVAILABLE	276,328	307,547	208,435
APPROPRIATIONS	-	150,000	-
Undesignated Fund Balance	\$ 276,328	\$ 157,547	\$ 208,435

Prior Years Fund Balance

Audited Undesignated Fund Balance (per CAFR):			
At December 31, 2021	276,328	\$ -	\$ -
At December 31, 2022	-	307,547	-
At December 31, 2023	-	-	358,435
Amount appropriated in prior year's budget	-	-	(150,000)
Unspent Contingency Fund	-	-	-
Supplemental Appropriations	-	-	-
Projected revenues in excess/less than expenditures	-	-	-
Cash Flow Reserve	-	-	-
Adjusted Prior Years Fund Balance	\$ 276,328	\$ 307,547	\$ 208,435



2025 EXPENSE BUDGET FEDERAL FORFEITURE FUND

Code	Description	2023 Actual Expenditure	2024 Adopted Budget	2024 Supplemental Appropriations	2025 Recommended Budget
	Personnel Services	\$ -	\$ -	\$ -	\$ -
	Contractual Services	-	-	-	-
	Supplies	-	-	-	-
	Capital Outlay	-	150,000	-	-
	Operating Transfers	-	-	-	-
	Debt Service	-	-	-	-
	Total	\$ -	\$ 150,000	\$ -	\$ -
CC4151	Jackson County Task Force	-	\$ 150,000	\$ -	\$ -
CC4201	Sheriff's Office	-	-	-	-
	County Public Safety	-	150,000	-	-
	Total	\$ -	\$ 150,000	\$ -	\$ -



2025 REVENUE BUDGET SHERIFF REVOLVING FUND

	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	ADOPTED 2023	ADOPTED 2024	Recommended 2025
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-
Misc. Taxes	-	-	-	-	-	-
Total Taxes	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Licenses & Permits	257,450	115,934	85,283	110,000	76,000	101,000
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	311	14,110	32,270	7,600	25,200	19,800
TOTAL REVENUES	<u>\$ 257,761</u>	<u>\$ 130,044</u>	<u>\$ 117,553</u>	<u>117,600</u>	<u>101,200</u>	<u>120,800</u>

Estimated Prior Years Fund Balance			288,537	389,884	237,378
Transfer in			-	-	-
Transfer in			-	-	-
Transfer in			-	-	-
TOTAL AVAILABLE			<u>406,137</u>	<u>491,084</u>	<u>358,178</u>
APPROPRIATIONS			<u>406,137</u>	<u>480,963</u>	<u>360,271</u>
Undesignated Fund Balance			<u>\$ -</u>	<u>\$ 10,121</u>	<u>\$ (2,093)</u>

Prior Years Fund Balance

Audited Undesignated Fund Balance (per CAFR):					
At December 31, 2021	664,180	\$ -	\$ -		
At December 31, 2022	-	678,421	-		
At December 31, 2023	-	-	617,141		
Amount appropriated in prior year's budget	(375,643)	(288,537)	(379,763)		
Unspent Contingency Fund	-	-	-		
Supplemental Appropriations	-	-	-		
Projected revenues in excess/less than expenditures	-	-	-		
Cash Flow Reserve	-	-	-		
Adjusted Prior Years Fund Balance	<u>\$ 288,537</u>	<u>\$ 389,884</u>	<u>\$ 237,378</u>		



2025 EXPENSE BUDGET SHERIFF REVOLVING FUND

Code	Description	2023 Actual Expenditure	2024 Adopted Budget	2024 Supplemental Appropriations	2025 Recommended Budget
	Personnel Services	\$ 72,892	\$ 112,702	\$ -	\$ 86,945
	Contractual Services	4,780	337,779	-	150,510
	Supplies	24,956	9,000	-	9,000
	Capital Outlay	70,854	21,482	-	113,816
	Operating Transfers	-	-	-	-
	Debt Service	-	-	-	-
	Total	\$ 173,482	\$ 480,963	\$ -	\$ 360,271
CC4201	Sheriff's Office	173,482	\$ 480,963	\$ -	\$ 360,271
	County Public Safety	173,482	480,963	-	360,271
	Total	\$ 173,482	\$ 480,963	\$ -	\$ 360,271



2025 REVENUE BUDGET SELF INSURANCE FUND

	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	ADOPTED 2023	ADOPTED 2024	Recommended 2025
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-
Misc. Taxes	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	3,392,186	5,156,342	6,312,568	6,312,737	6,637,863	7,329,619
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	12,174	102,626	85,567	258,000	-	194,000
TOTAL REVENUES	\$ 3,404,360	\$ 5,258,968	\$ 6,398,135	6,570,737	6,637,863	7,523,619

Estimated Prior Years Fund Balance			3,502,518	2,173,961	7,319,518
Transfer in			-	-	-
Transfer in			-	-	-
Transfer in			-	-	-
TOTAL AVAILABLE			10,073,255	8,811,824	14,843,137
APPROPRIATIONS			6,314,767	6,637,863	7,613,369
Undesignated Fund Balance			\$ 3,758,488	\$ 2,173,961	\$ 7,229,768

Prior Years Fund Balance

Audited Undesignated Fund Balance (per CAFR):					
At December 31, 2021	3,942,518	\$ -	\$ -		
At December 31, 2022	-	3,868,652	-		
At December 31, 2023	-	-	6,319,518		
Amount appropriated in prior year's budget	(395,000)	-	-		
Unspent Contingency Fund	-	-	-		
Supplemental Appropriations	(45,000)	(1,694,691)	-		
Projected revenues in excess/less than expenditures	-	-	1,000,000		
Cash Flow Reserve	-	-	-		
Adjusted Prior Years Fund Balance	\$ 3,502,518	\$ 2,173,961	\$ 7,319,518		



2025 EXPENSE BUDGET SELF INSURANCE FUND

Code	Description	2023 Actual Expenditure	2024 Adopted Budget	2024 Supplemental Appropriations	2025 Recommended Budget
	Personnel Services	\$ -	\$ -	\$ -	\$ -
	Contractual Services	15,945,503	6,637,863	-	7,613,369
	Supplies	-	-	-	-
	Capital Outlay	-	-	-	-
	Operating Transfers	-	-	-	-
	Debt Service	-	-	-	-
	Total	\$ 15,945,503	\$ 6,637,863	\$ -	\$ 7,613,369
CC1101	County Counselor's Office	1,604,378	1,575,000	-	1,625,000
CC1202	Human Resources	-	-	-	-
CC1404	Finance	2,180,385	5,062,863	-	5,988,369
	County Administration	3,784,763	6,637,863	-	7,613,369
CC5160	Self Insurance	12,160,739	-	-	-
	Internal Services	12,160,739	-	-	-
	Total	\$ 15,945,503	\$ 6,637,863	\$ -	\$ 7,613,369



2025 REVENUE BUDGET SELF INSURANCE HEALTH FUND

	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	ADOPTED 2023	ADOPTED 2024	Recommended 2025
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-
Misc. Taxes	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	27,763,283
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	75,000
TOTAL REVENUES	\$ -	\$ -	\$ -	-	-	27,838,283

Estimated Prior Years Fund Balance	-	-	-
Transfer in from General Fund	-	-	3,190,112
Transfer in	-	-	-
Transfer in	-	-	-
TOTAL AVAILABLE	-	-	31,028,395
APPROPRIATIONS	-	-	31,028,395
Undesignated Fund Balance	\$ -	\$ -	\$ -

Prior Years Fund Balance

Audited Undesignated Fund Balance (per CAFR):			
At December 31, 2021	-	\$ -	\$ -
At December 31, 2022	-	-	-
At December 31, 2023	-	-	-
Amount appropriated in prior year's budget	-	-	-
Unspent Contingency Fund	-	-	-
Supplemental Appropriations	-	-	-
Projected revenues in excess/less than expenditures	-	-	-
Cash Flow Reserve	-	-	-
Adjusted Prior Years Fund Balance	\$ -	\$ -	\$ -



2025 EXPENSE BUDGET SELF INSURANCE HEALTH FUND

Code	Description	2023 Actual Expenditure	2024 Adopted Budget	2024 Supplemental Appropriations	2025 Recommended Budget
	Personnel Services	\$ -	\$ -	\$ -	\$ 29,972,306
	Contractual Services	-	-	-	1,056,089
	Supplies	-	-	-	-
	Capital Outlay	-	-	-	-
	Operating Transfers	-	-	-	-
	Debt Service	-	-	-	-
	Total	\$ -	\$ -	\$ -	\$ 31,028,395
CC1195	Health Insurance	-	-	-	30,919,565
CC1196	Wellness Incentive	-	-	-	108,830
	County Administration	-	-	-	31,028,395
	Total	\$ -	\$ -	\$ -	\$ 31,028,395



2025 Recommended Budget By Department Line Item



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BUDGET OVERVIEW

COUNTY ADMINISTRATION

Account Type	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Adopted
Personnel Services	4,506,441	7,907,917	-	8,452,284
Contractual Services	1,991,503	10,472,472	-	18,570,592
Supplies	42,232	113,700	-	135,700
Capital Outlay	5,527	11,000	-	17,510
	<u>\$6,545,703</u>	<u>\$18,505,089</u>	<u>-</u>	<u>\$27,176,086</u>
Department				
Merit Commission	10,229	46,215	-	46,215
Office Services	6,792	78,130	-	90,000
Unemployment Claims	28,826	70,000	-	70,000
Organizational Training	-	-	-	211,183
Tuition Assistance	1,557	30,000	-	30,000
Ethics Commission	4,629	10,037	-	9,037
Senior Services	-	-	-	7,000,000
Communications	530,762	971,095	-	998,125
County Events	12,125	-	-	-
County Counselor's Office	1,566,405	4,730,021	-	5,007,108
County Executive's Office	861,647	1,921,810	-	1,817,594
University of Missouri Extension	10,000	25,000	-	25,000
County Memberships	51,404	51,867	-	51,867
Domestic Violence Assistance	93,735	150,000	-	175,000
Economic Development	37,878	-	-	-
Jackson County Arts Commission	-	250,000	-	250,000
Ethics, Human Relations & Citizen Complaints	128,002	232,554	-	267,421
Mid America Regional Council	227,401	249,723	-	266,252
Finance	1,629,831	7,148,122	-	8,116,276
Budget Office	179,175	349,383	-	436,032
Purchasing Office	357,659	643,768	-	683,458
Human Resources	807,646	1,547,364	-	1,625,518
	<u>\$6,545,703</u>	<u>\$18,505,089</u>	<u>-</u>	<u>\$27,176,086</u>
Fund				
General Fund	6,076,260	10,936,612	-	11,649,461
Health Fund	67,805	327,699	-	341,313
911 System Fund	35,840	36,915	-	129,943
Senior Services	-	-	-	7,000,000
Domestic Abuse Fund	93,735	150,000	-	175,000
Assessment Fund	145,646	416,000	-	267,000
Self Insurance Fund	126,417	6,637,863	-	7,613,369
	<u>\$6,545,703</u>	<u>\$18,505,089</u>	<u>-</u>	<u>\$27,176,086</u>

County Administration
Full-Time Equivalents (FTE)

Department	2023	2024	2025
Communications	7.6	7.6	7.6
County Counselor's Office	16.0	16.0	16.0
County Executive's Office	8.0	9.0	9.0
Economic Development	1.0	-	-
Ethis Commission	1.4	1.4	1.4
Ethics, Human Relations, & Citizen Complaints	3.0	3.0	3.0
Finance	13.0	13.0	13.0
Budget Office	3.0	3.0	3.0
Purchasing Office	7.0	7.0	7.0
Human Resources	13.0	13.3	13.3
Wellness Inccentive	0.5	0.5	0.5
Information Technology	28.0	28.0	28.0
Merit Commission	1.0	1.0	1.0
	<u>102.5</u>	<u>102.8</u>	<u>102.8</u>

**Communications
CC1221**

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
General Fund					
5010 Regular Salaries	\$ 274,846	\$ 452,074	-	\$ 462,928	\$ 474,526
5020 Seasonal Salaries	-	18,720	-	-	-
5036 Car Allowance	2,800	4,200	-	-	-
5040 FICA Taxes	20,202	36,706	-	35,946	36,844
5050 Pension Contributions	32,887	63,125	-	64,324	60,542
5060 Insurance Benefits	56,501	102,374	-	93,863	112,572
5061 Dental & Vision	287	476	-	448	425
5062 HSA Contribution	6,325	9,300	-	6,700	-
5066 Life Insurance Benefit	54	91	-	91	273
5090 Salary Adjustments	-	9,040	-	6,943	7,117
5150 Long Term Disability	2,224	2,355	-	2,314	2,372
Total Personnel Services	396,125	698,461	-	673,557	694,671
6084 Interpreter Services	1,650	5,000	-	-	5,000
6110 Postage	-	150	-	-	150
6120 Mileage Reimbursement	926	2,500	-	-	3,000
6160 Meeting Expense	280	3,000	-	-	2,000
6165 Coffee & Water Service	333	2,000	-	-	2,000
6210 Advertising	18,918	74,000	-	-	100,000
6230 Printing	-	1,000	-	-	1,000
6320 Worker's Compensation	1,753	2,444	-	-	2,013
6439 TV Services	1,731	2,400	-	-	2,400
6540 Maint & Repair - Office Equip	-	900	-	-	900
6641 Copier Rental/Maintenance	952	3,500	-	-	3,500
6661 Software Purchases	-	1,000	-	-	500
6662 Software Maintenance	2,460	7,200	-	-	8,000
6670 Rent - Miscellaneous	-	6,000	-	-	6,000
6710 Dues & Memberships	250	2,000	-	-	2,000
6756 Training Expense	-	9,040	-	9,258	9,491
6790 Other Contractual Services	-	-	-	-	5,000
6793 Catering Services	-	35,000	-	-	35,000
Total Contractual Services	29,252	157,134	-	9,258	187,954
7010 Office Supplies	2,779	5,000	-	-	5,000
7190 Wearing Apparel	108	1,000	-	-	1,000
7230 Other Operating Supplies	385	2,000	-	-	2,000
Total Supplies	3,271	8,000	-	-	8,000
8170 Other Equipment	4,967	7,500	-	-	7,500
Total Capital Outlay	4,967	7,500	-	-	7,500
Total General Fund	\$ 433,616	\$ 871,095	-	\$ 682,815	\$ 898,125
Assessment Fund					
Line Item Description					
6080 Other Professional Services	\$ 69,600	-	-	-	-
6210 Advertising	27,546	100,000	-	-	100,000
Total Contractual Services	97,146	100,000	-	-	100,000
Total Assessment Fund	\$ 97,146	\$ 100,000	-	-	\$ 100,000
Total Communications	\$ 530,762	\$ 971,095	-	\$ 682,815	\$ 998,125

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County Counselor's Office
CC1101

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
General Fund					
5010 Regular Salaries	\$ 913,298	\$ 1,273,950	-	\$ 1,214,026	\$ 1,223,807
5037 Mobile Phone Allowance	1,430	2,640	-	-	-
5040 FICA Taxes	65,562	99,407	-	94,266	95,024
5050 Pension Contributions	86,130	177,892	-	168,694	156,139
5060 Insurance Benefits	104,719	197,191	-	225,239	269,633
5061 Dental & Vision	493	919	-	1,086	1,023
5062 HSA Contribution	4,625	6,400	-	12,300	-
5066 Life Insurance Benefit	113	208	-	182	546
5090 Salary Adjustments	-	25,479	-	18,213	18,360
5150 Long Term Disability	5,847	6,369	-	6,070	6,120
Total Personnel Services	1,182,218	1,790,455	-	1,740,076	1,770,652
6020 Legal Services	4,005	800,000	-	-	800,000
6050 Court Reporting Services	4,612	15,000	-	15,000	30,000
6080 Other Professional Services	-	25,000	-	25,000	25,000
6110 Postage	572	2,500	-	2,500	2,500
6120 Mileage Reimbursement	1,969	4,000	-	4,000	4,000
6160 Meeting Expense	-	240	-	240	240
6165 Coffee & Water Service	1,006	1,400	-	1,400	1,400
6230 Printing	-	300	-	300	300
6320 Worker's Compensation	4,257	5,145	-	5,145	4,238
6641 Copier Rental/Maintenance	1,491	6,602	-	6,602	6,602
6662 Software Maintenance	-	97,000	-	97,000	110,000
6663 Software as a Service	11,457	12,200	-	12,200	15,000
6710 Dues & Memberships	6,901	6,000	-	6,000	10,000
6756 Training Expense	13,635	25,479	-	24,280	24,476
6760 Court Costs/Investigation Servs	4,283	50,000	-	50,000	50,000
6762 Court Ordered Attorney Fees	146,278	200,000	-	200,000	300,000
Total Contractual Services	200,465	1,250,866	-	449,667	1,383,756
7010 Office Supplies	315	4,200	-	4,200	4,200
7020 Reference Books/Publications	19,531	42,000	-	42,000	50,000
7041 Paper Supplies - Copier Paper	1,157	1,500	-	1,500	1,500
7601 Computer Accessories	64	-	-	-	5,000
Total Supplies	21,067	47,700	-	47,700	60,700
Total General Fund	\$ 1,403,750	\$ 3,089,021	-	\$ 2,237,443	\$ 3,215,108
Assessment Fund					
6020 Legal Services	48,500	66,000	-	66,000	167,000
Total Contractual Services	48,500	66,000	-	66,000	167,000
Total Assessment Fund	\$ 48,500	\$ 66,000	-	\$ 66,000	\$ 167,000
Self Insurance Fund					
6380 Legal Liability Claims	114,155	1,500,000	-	1,500,000	1,500,000
6756 Training Expense	-	75,000	-	75,000	75,000
6760 Court Costs/Investigation Servs	-	-	-	-	50,000
Total Contractual Services	114,155	1,575,000	-	1,575,000	1,625,000
Total Self Insurance Fund	\$ 114,155	\$ 1,575,000	-	\$ 1,575,000	\$ 1,625,000
Total County Counselor's Office	\$ 1,566,405	\$ 4,730,021	-	\$ 3,878,443	\$ 5,007,108

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County Executive's Office
CC1001

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
General Fund					
5010 Regular Salaries	\$ 514,957	\$ 948,723	-	\$ 873,059	\$ 903,275
5015 Elected Official Salaries	104,474	159,578	-	-	159,578
5036 Car Allowance	10,000	16,400	-	-	18,000
5037 Mobile Phone Allowance	1,650	1,980	-	-	2,050
5040 FICA Taxes	46,887	76,483	-	67,790	77,280
5050 Pension Contributions	57,168	136,869	-	121,315	147,929
5060 Insurance Benefits	73,637	119,294	-	121,843	172,333
5061 Dental & Vision	323	548	-	665	600
5062 HSA Contribution	7,100	6,700	-	7,700	-
5066 Life Insurance Benefit	66	117	-	91	351
5090 Salary Adjustments	-	16,475	-	13,096	17,068
5094 Salary Savings	-	(85,648)	-	-	(85,648)
5150 Long Term Disability	4,414	4,917	-	4,365	4,988
Total Personnel Services	820,677	1,402,436	-	1,209,924	1,417,804
6021 Lobbyist Services	-	117,500	-	-	117,500
6110 Postage	118	700	-	-	800
6120 Mileage Reimbursement	111	1,000	-	-	1,000
6121 Parking Expenses	15	930	-	-	1,000
6140 Travel Expense	1,383	-	-	-	3,000
6160 Meeting Expense	1,787	2,500	-	-	28,000
6165 Coffee & Water Service	1,346	2,000	-	-	4,000
6170 Transportation Expense	-	-	-	-	1,700
6230 Printing	2,057	3,000	-	-	3,000
6320 Worker's Compensation	3,010	2,894	-	-	2,384
6370 Vehicle Liability Insurance	2,494	7,708	-	9,305	9,305
6439 TV Services	4,206	5,000	-	-	7,500
6530 Maint & Repair - Auto Equip	62	2,000	-	-	2,000
6641 Copier Rental/Maintenance	1,978	6,000	-	-	6,000
6663 Software as a Service	750	1,350	-	-	1,350
6710 Dues & Memberships	125	34,375	-	-	-
6756 Training Expense	8,835	19,667	-	17,462	26,684
6790 Other Contractual Services	9,500	51,000	-	-	74,526
Total Contractual Services	37,777	257,624	-	26,767	289,749
7010 Office Supplies	1,775	5,250	-	-	8,750
7021 Newspaper/Mag Subscriptions	243	2,500	-	-	3,000
7051 Gifts/Awards	90	1,000	-	-	2,000
7110 Gasoline	1,087	3,000	-	-	4,000
Total Supplies	3,194	11,750	-	-	17,750
Total General Fund	\$ 861,647	\$ 1,671,810	-	\$ 1,236,691	\$ 1,725,303
911 System Fund					
5010 Regular Salaries	-	-	-	-	\$ 63,768
5040 FICA Taxes	-	-	-	-	4,952
5050 Pension Contributions	-	-	-	-	8,136
5060 Insurance Benefits	-	-	-	-	12,819
5061 Dental & Vision	-	-	-	-	26
5066 Life Insurance Benefit	-	-	-	-	39
5090 Salary Adjustments	-	-	-	-	957

County Executive's Office
CC1001

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
5150 Long Term Disability	-	-	-	-	319
Total Personnel Services	-	-	-	-	91,016
6756 Training Expense	-	-	-	-	1,275
Total Contractual Services	-	-	-	-	1,275
Total 911 System Fund	-	-	-	-	\$ 92,291
Assessment Fund					
5010 Regular Salaries	-	\$ 250,000	-	-	-
Total Personnel Services	-	250,000	-	-	-
Total Assessment Fund	-	\$ 250,000	-	-	-
Total County Executive's Office	\$ 861,647	\$ 1,921,810	-	\$ 1,236,691	\$ 1,817,594

Jackson County Arts Commission
PG1021

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
Health Fund					
6789 Outside Agency Funding	-	\$ 250,000	-	\$ 250,000	\$ 250,000
Total Contractual Services	-	250,000	-	250,000	250,000
Total Health Fund	-	\$ 250,000	-	\$ 250,000	\$ 250,000
Total Jackson County Arts Commission	-	\$ 250,000	-	\$ 250,000	\$ 250,000

**Domestic Violence Assistance
PG7101**

Line Item Description	Previous Year			Budget Year	
	2023	2024	Exp. as of	2025	2025
	Actual	Adopted	12/31/2024	Request	Rec.
Domestic Abuse Fund					
6789 Outside Agency Funding	\$ 93,735	\$ 150,000	-	-	\$ 175,000
Total Contractual Services	93,735	150,000	-	-	175,000
Total Domestic Abuse Fund	\$ 93,735	\$ 150,000	-	-	\$ 175,000
Total Domestic Violence Assistance	\$ 93,735	\$ 150,000	-	-	\$ 175,000

Mid America Regional Council
PG7902

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
General Fund					
6710 Dues & Memberships	\$ 123,756	\$ 135,109	-	\$ 137,287	\$ 137,287
Total Contractual Services	123,756	135,109	-	137,287	137,287
Total General Fund	\$ 123,756	\$ 135,109	-	\$ 137,287	\$ 137,287
Health Fund					
6710 Dues & Memberships	\$ 67,805	\$ 77,699	-	\$ 91,313	\$ 91,313
Total Contractual Services	67,805	77,699	-	91,313	91,313
Total Health Fund	\$ 67,805	\$ 77,699	-	\$ 91,313	\$ 91,313
911 System Fund					
6710 Dues & Memberships	\$ 35,840	\$ 36,915	-	\$ 37,652	\$ 37,652
Total Contractual Services	35,840	36,915	-	37,652	37,652
Total 911 System Fund	\$ 35,840	\$ 36,915	-	\$ 37,652	\$ 37,652
Total Mid America Regional Council	\$ 227,401	\$ 249,723	-	\$ 266,252	\$ 266,252

University of Missouri Extension
PG8001

Line Item Description	Previous Year			Budget Year	
	2023	2024	Exp. as of	2025	2025
	Actual	Adopted	12/31/2024	Request	Rec.
General Fund					
6790 Other Contractual Services	\$ 10,000	\$ 25,000	-	-	\$ 25,000
Total Contractual Services	10,000	25,000	-	-	25,000
Total General Fund	\$ 10,000	\$ 25,000	-	-	\$ 25,000
Total University of Missouri Extension	\$ 10,000	\$ 25,000	-	-	\$ 25,000

County Memberships
CC1006

Line Item Description	Previous Year			Budget Year	
	2023	2024	Exp. as of	2025	2025
	Actual	Adopted	12/31/2024	Request	Rec.
General Fund					
6710 Dues & Memberships	\$ 51,404	\$ 51,867	-	-	\$ 51,867
Total Contractual Services	51,404	51,867	-	-	51,867
Total General Fund	\$ 51,404	\$ 51,867	-	-	\$ 51,867
Total County Memberships	\$ 51,404	\$ 51,867	-	-	\$ 51,867

Senior Services
CC1190

Line Item Description	Previous Year			Budget Year	
	2023	2024	Exp. as of	2025	2025
	Actual	Adopted	12/31/2024	Request	Rec.
Senior Services Fund					
6790 Other Contractual Services	-	-	-	-	\$ 7,000,000
Total Contractual Services	-	-	-	-	7,000,000
Total Senior Services	-	-	-	-	\$ 7,000,000
Total Senior Services	-	-	-	-	\$ 7,000,000

**Ethics, Human Relations & Citizen Complaints
CC4501**

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
General Fund					
5010 Regular Salaries	\$ 95,627	\$ 146,557	-	\$ 150,213	\$ 181,667
5040 FICA Taxes	7,180	11,435	-	11,664	14,105
5050 Pension Contributions	10,718	20,465	-	20,873	23,179
5060 Insurance Benefits	11,326	19,521	-	19,521	23,669
5061 Dental & Vision	59	102	-	94	26
5062 HSA Contribution	975	1,300	-	1,300	-
5066 Life Insurance Benefit	25	39	-	39	117
5090 Salary Adjustments	-	21,531	-	2,253	2,725
5150 Long Term Disability	699	733	-	751	909
Total Personnel Services	126,610	221,683	-	206,708	246,397
6110 Postage	-	100	-	100	100
6120 Mileage Reimbursement	-	300	-	300	300
6230 Printing	-	125	-	125	125
6320 Worker's Compensation	751	1,415	-	-	1,166
6641 Copier Rental/Maintenance	642	1,200	-	1,200	1,200
6663 Software as a Service	-	4,000	-	-	10,000
6710 Dues & Memberships	-	300	-	-	-
6756 Training Expense	-	2,931	-	3,004	3,633
Total Contractual Services	1,393	10,371	-	4,729	16,524
7010 Office Supplies	-	500	-	4,500	4,500
Total Supplies	-	500	-	4,500	4,500
Total General Fund	\$ 128,002	\$ 232,554	-	\$ 215,937	\$ 267,421
Total Ethics, Human Relations & Citizen Complaints	\$ 128,002	\$ 232,554	-	\$ 215,937	\$ 267,421

Ethics Commission
CC4502

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
General Fund					
5027 Board/Commission Salaries	\$ 4,300	\$ 8,400	-	\$ 8,400	\$ 8,400
5040 FICA Taxes	329	637	-	637	637
Total Personnel Services	4,629	9,037	-	9,037	9,037
6160 Meeting Expense	-	1,000	-	-	-
Total Contractual Services	-	1,000	-	-	-
Total General Fund	\$ 4,629	\$ 10,037	-	\$ 9,037	\$ 9,037
Total Ethics Commission	\$ 4,629	\$ 10,037	-	\$ 9,037	\$ 9,037

Finance
CC1404

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
General Fund					
5010 Regular Salaries	\$ 559,564	\$ 959,939	-	\$ 987,027	\$ 1,149,797
5037 Mobile Phone Allowance	440	660	-	-	-
5040 FICA Taxes	40,782	74,905	-	76,640	89,279
5050 Pension Contributions	65,815	134,044	-	137,151	146,695
5060 Insurance Benefits	114,308	203,403	-	200,902	267,037
5061 Dental & Vision	550	993	-	1,041	952
5062 HSA Contribution	11,786	7,500	-	10,600	-
5066 Life Insurance Benefit	102	169	-	169	585
5090 Salary Adjustments	-	19,199	-	14,807	17,248
5150 Long Term Disability	4,294	4,801	-	4,936	5,750
Total Personnel Services	797,639	1,405,613	-	1,433,273	1,677,343
6010 Auditing & Accounting Services	135,650	205,740	-	228,440	229,440
6011 HR/Payroll Services	144,232	215,000	-	40,000	40,000
6012 Financial Advisory Services	-	25,000	-	25,000	25,000
6085 Temp Agency Services	-	30,000	-	35,000	35,000
6110 Postage	2,407	20,000	-	20,000	20,000
6120 Mileage Reimbursement	-	300	-	300	300
6165 Coffee & Water Service	386	800	-	1,000	1,000
6200 Legal Notices	-	4,000	-	4,000	4,000
6230 Printing	3,676	6,000	-	6,000	6,000
6320 Worker's Compensation	8,555	11,417	-	-	6,093
6330 Bond & Surety	13,363	14,700	-	22,600	20,500
6380 Legal Liability Claims	414,004	-	-	-	-
6540 Maint & Repair - Office Equip	-	2,000	-	2,000	2,000
6641 Copier Rental/Maintenance	1,646	2,600	-	3,000	3,000
6662 Software Maintenance	89,010	90,890	-	-	-
6663 Software as a Service	-	15,000	-	15,000	20,000
6710 Dues & Memberships	1,535	4,750	-	4,485	4,485
6756 Training Expense	2,289	19,199	-	19,741	22,996
Total Contractual Services	816,754	667,396	-	426,566	439,814
7010 Office Supplies	3,176	8,000	-	5,000	5,000
7020 Reference Books/Publications	-	500	-	500	500
7041 Paper Supplies - Copier Paper	-	250	-	250	250
Total Supplies	3,176	8,750	-	5,750	5,750
8150 Office Furniture & Fixtures	-	500	-	1,000	1,000
8171 Personal Computer/Accessories	-	500	-	1,000	1,000
8172 Printers & Scanners	-	2,500	-	3,000	3,000
Total Capital Outlay	-	3,500	-	5,000	5,000
Total General Fund	\$ 1,617,569	\$ 2,085,259	-	\$ 1,870,589	\$ 2,127,907
Self Insurance Fund					
6080 Other Professional Services	-	70,000	-	-	70,000
6100 Disability	-	-	-	-	568,054
6310 Property Insurance	12,262	2,382,483	-	2,833,545	2,857,118
6320 Worker's Compensation	-	1,785,380	-	-	1,493,000
6370 Vehicle Liability Insurance	-	450,000	-	527,770	527,770
6372 Equipment Liability Insurance	-	25,000	-	-	22,427
6380 Legal Liability Claims	-	-	-	100,000	100,000

Finance
CC1404

Line Item Description	Previous Year			Budget Year	
	2023	2024	Exp. as of	2025	2025
	Actual	Adopted	12/31/2024	Request	Rec.
6770 Administrative Service Fees	-	100,000	-	-	100,000
6830 Contingency Fund	-	250,000	-	250,000	250,000
Total Contractual Services	12,262	5,062,863	-	3,711,315	5,988,369
Total Self Insurance Fund	\$ 12,262	\$ 5,062,863	-	\$ 3,711,315	\$ 5,988,369
Total Finance	\$ 1,629,831	\$ 7,148,122	-	\$ 5,581,904	\$ 8,116,276

**Budget Office
CC1401**

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
General Fund					
5010 Regular Salaries	\$ 88,232	\$ 210,888	-	\$ 218,977	\$ 260,577
5040 FICA Taxes	5,921	16,456	-	17,003	20,233
5050 Pension Contributions	14,440	29,448	-	30,428	33,246
5060 Insurance Benefits	30,262	61,034	-	57,128	82,997
5061 Dental & Vision	225	428	-	305	300
5062 HSA Contribution	1,725	2,300	-	2,300	-
5066 Life Insurance Benefit	17	39	-	39	156
5090 Salary Adjustments	-	4,218	-	3,285	3,909
5094 Salary Savings	-	(27,000)	-	-	(27,000)
5150 Long Term Disability	942	1,054	-	1,095	1,303
Total Personnel Services	141,763	298,865	-	330,560	375,721
6230 Printing	2,217	5,000	-	7,000	7,000
6540 Maint & Repair - Office Equip	-	250	-	250	250
6641 Copier Rental/Maintenance	392	1,200	-	1,000	1,000
6662 Software Maintenance	34,745	38,500	-	45,500	45,500
6710 Dues & Memberships	-	450	-	450	450
6756 Training Expense	-	4,218	-	4,379	5,211
Total Contractual Services	37,353	49,618	-	58,579	59,411
7010 Office Supplies	59	500	-	500	500
7020 Reference Books/Publications	-	400	-	400	400
Total Supplies	59	900	-	900	900
Total General Fund	\$ 179,175	\$ 349,383	-	\$ 390,039	\$ 436,032
Total Budget Office	\$ 179,175	\$ 349,383	-	\$ 390,039	\$ 436,032

**Purchasing Office
CC1402**

Line Item Description	Previous Year			Budget Year	
	2023	2024	Exp. as of	2025	2025
	Actual	Adopted	12/31/2024	Request	Rec.
General Fund					
5010 Regular Salaries	\$ 206,925	\$ 395,413	-	\$ 410,722	\$ 414,747
5040 FICA Taxes	14,787	30,855	-	31,893	32,205
5050 Pension Contributions	27,020	55,215	-	57,071	52,916
5060 Insurance Benefits	57,916	108,696	-	108,696	128,665
5061 Dental & Vision	233	443	-	443	399
5062 HSA Contribution	1,950	2,600	-	2,600	-
5066 Life Insurance Benefit	50	91	-	91	273
5090 Salary Adjustments	-	7,908	-	6,161	6,221
5094 Salary Savings	-	(26,238)	-	-	(26,238)
5150 Long Term Disability	1,765	1,977	-	2,055	2,075
Total Personnel Services	310,647	576,960	-	619,732	611,263
6110 Postage	-	500	-	500	500
6165 Coffee & Water Service	469	2,000	-	2,000	2,000
6210 Advertising	1,155	2,500	-	2,500	2,500
6230 Printing	-	1,000	-	1,000	1,000
6540 Maint & Repair - Office Equip	-	1,250	-	1,250	1,250
6641 Copier Rental/Maintenance	812	3,000	-	3,000	3,000
6662 Software Maintenance	-	-	-	5,000	5,000
6663 Software as a Service	36,282	40,000	-	40,000	40,000
6710 Dues & Memberships	3,000	6,650	-	6,650	6,650
6756 Training Expense	4,119	7,908	-	8,214	8,295
Total Contractual Services	45,836	64,808	-	70,114	70,195
7010 Office Supplies	1,176	2,000	-	2,000	2,000
Total Supplies	1,176	2,000	-	2,000	2,000
Total General Fund	\$ 357,659	\$ 643,768	-	\$ 691,846	\$ 683,458
Total Purchasing Office	\$ 357,659	\$ 643,768	-	\$ 691,846	\$ 683,458

Office Services
CC1211

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
General Fund					
6110 Postage	\$ (1)	\$ 30,000	-	\$ 40,000	\$ 40,000
6230 Printing	-	25,000	-	25,000	25,000
6641 Copier Rental/Maintenance	4,845	13,130	-	15,000	15,000
Total Contractual Services	4,844	68,130	-	80,000	80,000
7010 Office Supplies	1,948	10,000	-	10,000	10,000
Total Supplies	1,948	10,000	-	10,000	10,000
Total General Fund	\$ 6,792	\$ 78,130	-	\$ 90,000	\$ 90,000
Total Office Services	\$ 6,792	\$ 78,130	-	\$ 90,000	\$ 90,000

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**Human Resources
CC1202**

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
General Fund					
5010 Regular Salaries	\$ 471,943	\$ 850,312	-	\$ 896,428	\$ 1,007,730
5020 Seasonal Salaries	-	31,200	-	-	-
5025 Part Time Salaries	16,589	-	-	-	-
5034 Bilingual Incentive Pay	-	-	-	4,200	8,400
5037 Mobile Phone Allowance	440	660	-	660	660
5040 FICA Taxes	34,951	68,737	-	69,606	78,246
5050 Pension Contributions	60,375	118,736	-	124,560	128,572
5060 Insurance Benefits	103,587	167,932	-	145,433	201,408
5061 Dental & Vision	568	960	-	710	529
5062 HSA Contribution	7,125	6,400	-	4,100	-
5066 Life Insurance Benefit	92	169	-	169	585
5090 Salary Adjustments	-	17,009	-	13,445	15,116
5094 Salary Savings	-	(57,330)	-	-	(100,000)
5150 Long Term Disability	3,940	4,407	-	4,481	5,039
Total Personnel Services	701,321	1,209,192	-	1,263,792	1,346,285
6080 Other Professional Services	67,500	190,000	-	100,000	100,000
6084 Interpreter Services	-	1,000	-	-	-
6085 Temp Agency Services	-	10,000	-	-	-
6110 Postage	742	2,000	-	2,000	2,000
6120 Mileage Reimbursement	198	6,000	-	6,000	6,000
6140 Travel Expense	1,783	-	-	-	-
6160 Meeting Expense	88	300	-	300	300
6165 Coffee & Water Service	807	2,000	-	2,000	2,000
6210 Advertising	1,849	6,500	-	6,500	25,000
6230 Printing	236	500	-	500	15,500
6320 Worker's Compensation	3,130	4,463	-	4,463	3,920
6641 Copier Rental/Maintenance	1,565	3,000	-	3,000	3,000
6662 Software Maintenance	-	500	-	-	6,450
6710 Dues & Memberships	1,062	2,000	-	2,000	2,000
6712 Pre-Employment Services	8,119	14,000	-	14,000	14,000
6713 Drug Screening Services	4,161	9,000	-	9,000	9,000
6756 Training Expense	3,987	17,009	-	17,928	20,153
6770 Administrative Service Fees	3,381	13,000	-	13,000	13,000
6783 Scanning Services	-	32,000	-	-	32,000
6790 Other Contractual Services	-	800	-	800	800
Total Contractual Services	98,608	314,072	-	181,491	255,123
7010 Office Supplies	6,087	12,500	-	14,500	12,500
7020 Reference Books/Publications	920	900	-	900	900
7021 Newspaper/Mag Subscriptions	149	200	-	200	200
7051 Gifts/Awards	-	10,000	-	10,000	10,000
7190 Wearing Apparel	-	500	-	500	500
Total Supplies	7,156	24,100	-	26,100	24,100
8150 Office Furniture & Fixtures	560	-	-	-	-
8171 Personal Computer/Accessories	-	-	-	10	10
Total Capital Outlay	560	-	-	10	10
Total General Fund	\$ 807,646	\$ 1,547,364	-	\$ 1,471,393	\$ 1,625,518
Total Human Resources	\$ 807,646	\$ 1,547,364	-	\$ 1,471,393	\$ 1,625,518

**Merit Commission
CC1201**

Line Item Description	Previous Year			Budget Year	
	2023	2024	Exp. as of	2025	2025
	Actual	Adopted	12/31/2024	Request	Rec.
General Fund					
5027 Board/Commission Salaries	\$ 9,400	\$ 42,000	-	\$ 42,000	\$ 42,000
5040 FICA Taxes	829	3,215	-	3,215	3,215
Total Personnel Services	10,229	45,215	-	45,215	45,215
6160 Meeting Expense	-	1,000	-	-	1,000
Total Contractual Services	-	1,000	-	-	1,000
Total General Fund	\$ 10,229	\$ 46,215	-	\$ 45,215	\$ 46,215
Total Merit Commission	\$ 10,229	\$ 46,215	-	\$ 45,215	\$ 46,215

**Tuition Assistance
CC1199**

Line Item Description	Previous Year			Budget Year	
	2023	2024	Exp. as of	2025	2025
	Actual	Adopted	12/31/2024	Request	Rec.
General Fund					
6750 Tuition Reimbursement	\$ 1,557	\$ 30,000	-	-	\$ 30,000
Total Contractual Services	1,557	30,000	-	-	30,000
Total General Fund	\$ 1,557	\$ 30,000	-	-	\$ 30,000
Total Tuition Assistance	\$ 1,557	\$ 30,000	-	-	\$ 30,000

Unemployment Claims
CC1197

Line Item Description	Previous Year			Budget Year	
	2023	2024	Exp. as of	2025	2025
	Actual	Adopted	12/31/2024	Request	Rec.
General Fund					
6381 Unemployment Claims	\$ 28,826	\$ 63,000	-	-	\$ 63,000
6770 Administrative Service Fees	-	7,000	-	-	7,000
Total Contractual Services	28,826	70,000	-	-	70,000
Total General Fund	\$ 28,826	\$ 70,000	-	-	\$ 70,000
Total Unemployment Claims	\$ 28,826	\$ 70,000	-	-	\$ 70,000

**Information Technology
CC1305**

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
General Fund					
5010 Regular Salaries	\$ 1,128,957	\$ 1,842,923	-	\$ 1,888,690	\$ 1,950,884
5025 Part Time Salaries	-	-	-	-	31,886
5030 Over Time Salaries	483	-	-	5,000	5,000
5037 Mobile Phone Allowance	880	1,320	-	-	-
5040 FICA Taxes	82,896	143,805	-	146,651	154,339
5050 Pension Contributions	133,839	257,338	-	262,439	249,535
5060 Insurance Benefits	217,311	353,047	-	329,246	406,987
5061 Dental & Vision	1,068	1,650	-	1,660	1,356
5062 HSA Contribution	4,425	3,600	-	3,600	-
5066 Life Insurance Benefit	222	364	-	364	1,092
5090 Salary Adjustments	-	36,858	-	28,329	29,739
5150 Long Term Disability	8,732	9,215	-	9,443	9,912
Total Personnel Services	1,578,813	2,650,120	-	2,675,422	2,840,730
6082 Information Technology Consulting Servic	563,370	803,200	-	809,200	1,039,200
6120 Mileage Reimbursement	2,550	5,000	-	5,000	5,000
6160 Meeting Expense	40	-	-	-	-
6165 Coffee & Water Service	534	700	-	700	700
6320 Worker's Compensation	7,012	9,810	-	-	8,110
6431 Internet Services	741,674	690,000	-	690,000	690,000
6521 Maint & Repair - IT Equipment	62,464	168,000	-	147,800	147,800
6523 Maint & Repair - Security Cameras	14,236	105,800	-	115,000	115,000
6641 Copier Rental/Maintenance	-	1,500	-	1,500	1,500
6661 Software Purchases	58,991	150,000	-	150,000	150,000
6662 Software Maintenance	183,842	457,800	-	727,000	712,000
6663 Software as a Service	1,084,754	2,418,000	-	2,730,060	2,831,828
6710 Dues & Memberships	-	200	-	-	-
6756 Training Expense	14,556	36,858	-	37,773	39,017
Total Contractual Services	2,734,023	4,846,868	-	5,414,033	5,740,155
7010 Office Supplies	937	7,500	-	7,500	7,500
7041 Paper Supplies - Copier Paper	-	500	-	500	500
Total Supplies	937	8,000	-	8,000	8,000
8173 Computer Equipment/Terminals	222,838	173,000	-	65,000	65,000
8201 PC Lifecycle Lease	122,499	680,180	-	680,180	680,180
Total Capital Outlay	345,337	853,180	-	745,180	745,180
Total General Fund	\$ 4,659,109	\$ 8,358,168	-	\$ 8,842,635	\$ 9,334,065
Park Fund					
8180 Audio/Video Recording Equipment	-	250,000	-	-	250,000
Total Capital Outlay	-	250,000	-	-	250,000
Total Park Fund	-	\$ 250,000	-	-	\$ 250,000
County Improvement Fund					
6080 Other Professional Services	-	\$ 100,000	-	-	-
6082 Information Technology Consulting Servic	289,960	943,000	-	-	1,213,000
6523 Maint & Repair - Security Cameras	85,900	-	-	-	-
6661 Software Purchases	53,111	200,000	-	-	-
6663 Software as a Service	-	100,000	-	-	155,000

Information Technology
CC1305

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
Total Contractual Services	428,971	1,343,000	-	-	1,368,000
8173 Computer Equipment/Terminals	-	130,000	-	-	750,000
Total Capital Outlay	-	130,000	-	-	750,000
Total County Improvement Fund	\$ 428,971	\$ 1,473,000	-	-	\$ 2,118,000
Assessment Fund					
6662 Software Maintenance	84,599	91,800	-	91,800	-
Total Contractual Services	84,599	91,800	-	91,800	-
Total Assessment Fund	\$ 84,599	\$ 91,800	-	\$ 91,800	-
Total Information Technology	\$ 5,172,680	\$ 10,172,968	-	\$ 8,934,435	\$ 11,702,065

BUDGET OVERVIEW

COUNTY LEGISLATURE

Account Type	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Adopted
Personnel Services	1,732,575	3,436,352	-	3,457,237
Contractual Services	440,111	4,405,303	-	4,192,333
Supplies	10,027	61,844	-	59,944
Capital Outlay	3,538	329,060	-	27,160
	<u>\$2,186,250</u>	<u>\$8,232,559</u>	<u>-</u>	<u>\$7,736,674</u>
Department				
Compliance	230,089	569,352	-	637,637
Housing Resource Commission	176,469	360,000	-	341,759
As A Whole	372,124	1,090,542	-	561,121
Auditor's Office	320,703	647,403	-	722,548
Clerk Of County	419,228	986,505	-	822,577
First District at Large	76,028	190,615	-	194,237
Second District At Large	73,421	147,084	-	158,298
Third District At large	76,271	174,538	-	180,525
First District	76,904	189,119	-	203,377
Second District	77,721	186,769	-	195,433
Third District	76,008	184,238	-	193,259
Fourth District	72,998	175,105	-	182,207
Fifth District	70,636	170,662	-	178,238
Sixth District	67,648	160,627	-	165,458
Outside Agencies	-	3,000,000	-	3,000,000
	<u>\$2,186,250</u>	<u>\$8,232,559</u>	<u>-</u>	<u>\$7,736,674</u>
Fund				
General Fund	2,009,781	4,642,559	-	4,394,915
Health Fund	-	3,000,000	-	3,000,000
County Improvement Fund	-	300,000	-	-
Homeless Assistance Fund	176,469	290,000	-	341,759
	<u>\$2,186,250</u>	<u>\$8,232,559</u>	<u>-</u>	<u>\$7,736,674</u>

County Administration
Full-Time Equivalents (FTE)

Department	2023	2024	2025
Housing Resource Commission	0.5	0.5	0.5
Legislature	18.0	19.5	19.5
Legislature As A Whole	-	1.0	1.0
Legislature - Auditor's Office	4.5	5.5	5.5
Legislature - Clerk of the County	6.0	7.0	7.0
Legislature - Compliance	4.0	5.0	5.0
	<u>33.0</u>	<u>75.5</u>	<u>38.5</u>

Legislature - As A Whole
CC0112

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
General Fund					
5010 Regular Salaries	-	\$ 64,392	-	-	-
5020 Seasonal Salaries	-	-	-	-	17,680
5034 Bilingual Incentive Pay	-	-	-	-	2,080
5040 FICA Taxes	-	4,897	-	-	1,670
5050 Pension Contributions	61,518	8,765	-	-	326
5060 Insurance Benefits	108,202	8,878	-	-	-
5061 Dental & Vision	449	40	-	-	26
5062 HSA Contribution	3,400	-	-	-	-
5066 Life Insurance Benefit	151	13	-	-	39
5150 Long Term Disability	4,081	320	-	-	88
Total Personnel Services	177,800	87,305	-	-	21,909
6012 Financial Advisory Services	5,000	50,000	-	-	-
6021 Lobbyist Services	78,333	117,500	-	-	117,500
6110 Postage	5,447	20,000	-	-	18,000
6121 Parking Expenses	920	7,020	-	-	7,020
6140 Travel Expense	8,633	95,000	-	-	95,000
6160 Meeting Expense	8,592	50,000	-	-	25,000
6165 Coffee & Water Service	1,277	6,800	-	6,800	7,500
6200 Legal Notices	275	2,400	-	-	2,400
6210 Advertising	4,941	22,500	-	-	28,000
6230 Printing	9,220	63,000	-	-	63,000
6320 Worker's Compensation	4,508	5,789	-	-	5,430
6439 TV Services	-	3,600	-	-	3,600
6620 Rent - Buildings	42,666	120,000	-	-	63,714
6641 Copier Rental/Maintenance	2,598	8,024	-	-	8,024
6661 Software Purchases	-	3,000	-	-	3,000
6710 Dues & Memberships	-	800	-	-	800
6738 Moving Services	3,271	18,000	-	-	10,000
6756 Training Expense	-	1,280	-	-	1,300
6790 Other Contractual Services	10,195	63,000	-	-	40,000
Total Contractual Services	185,876	657,713	-	6,800	499,288
7010 Office Supplies	612	15,000	-	-	15,000
7020 Reference Books/Publications	-	544	-	-	544
7021 Newspaper/Mag Subscriptions	3,303	5,440	-	-	5,440
7041 Paper Supplies - Copier Paper	-	1,360	-	-	1,360
7051 Gifts/Awards	887	1,200	-	-	-
7160 Food	910	5,000	-	-	2,500
Total Supplies	5,711	28,544	-	-	24,844
8145 Appliances	1,974	4,080	-	-	2,080
8150 Office Furniture & Fixtures	763	4,900	-	-	4,000
8171 Personal Computer/Accessories	-	8,000	-	-	9,000
Total Capital Outlay	2,737	16,980	-	-	15,080
Total General Fund	\$ 372,124	\$ 790,542	-	\$ 6,800	\$ 561,121
County Improvement Fund					
8020 Buildings & Improvements	-	\$ 300,000	-	-	-
Total Capital Outlay	-	300,000	-	-	-

Legislature - As A Whole
CC0112

Line Item Description	Previous Year			Budget Year	
	2023	2024	Exp. as of	2025	2025
	Actual	Adopted	12/31/2024	Request	Rec.
Total County Improvement Fund	-	\$ 300,000	-	-	-
Total As A Whole	\$ 372,124	\$ 1,090,542	-	\$ 6,800	\$ 561,121

Legislature - Auditor's Office
CC0301

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
General Fund					
5010 Regular Salaries	\$ 218,632	\$ 414,285	-	\$ 334,467	\$ 457,084
5025 Part Time Salaries	15,612	24,286	-	25,000	25,000
5040 FICA Taxes	16,942	34,045	-	25,969	35,491
5050 Pension Contributions	29,190	57,534	-	46,475	58,317
5060 Insurance Benefits	31,457	74,216	-	55,062	95,304
5061 Dental & Vision	174	383	-	309	104
5062 HSA Contribution	4,250	4,900	-	3,600	-
5066 Life Insurance Benefit	33	65	-	52	234
5090 Salary Adjustments	-	8,728	-	5,017	6,857
5150 Long Term Disability	1,752	2,181	-	1,672	2,285
Total Personnel Services	318,042	620,623	-	497,623	680,676
6110 Postage	-	150	-	150	150
6120 Mileage Reimbursement	-	500	-	500	500
6160 Meeting Expense	-	500	-	500	500
6230 Printing	59	150	-	150	150
6320 Worker's Compensation	2,129	2,733	-	2,733	5,635
6330 Bond & Surety	100	100	-	100	250
6380 Legal Liability Claims	-	-	-	-	14,464
6710 Dues & Memberships	200	500	-	500	500
6756 Training Expense	-	11,567	-	6,690	9,143
Total Contractual Services	2,488	16,200	-	11,323	31,292
7010 Office Supplies	173	1,400	-	1,400	1,400
7020 Reference Books/Publications	-	250	-	250	250
7041 Paper Supplies - Copier Paper	-	100	-	100	100
7190 Wearing Apparel	-	1,750	-	1,750	1,750
Total Supplies	173	3,500	-	3,500	3,500
8171 Personal Computer/Accessories	-	7,080	-	7,080	7,080
Total Capital Outlay	-	7,080	-	7,080	7,080
Total General Fund	\$ 320,703	\$ 647,403	-	\$ 519,526	\$ 722,548
Total Auditor's Office	\$ 320,703	\$ 647,403	-	\$ 519,526	\$ 722,548

Legislature - Compliance
CC0302

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
General Fund					
5010 Regular Salaries	\$ 149,713	\$ 331,410	-	\$ 423,838	\$ 374,359
5034 Bilingual Incentive Pay	-	-	-	4,000	4,000
5040 FICA Taxes	10,532	25,689	-	32,912	29,068
5050 Pension Contributions	21,409	45,972	-	58,893	47,763
5060 Insurance Benefits	36,170	62,175	-	67,881	78,053
5061 Dental & Vision	133	146	-	194	104
5062 HSA Contribution	4,425	3,600	-	3,100	-
5066 Life Insurance Benefit	26	65	-	78	195
5090 Salary Adjustments	-	6,585	-	6,359	5,616
5150 Long Term Disability	1,266	1,646	-	2,119	1,871
Total Personnel Services	223,674	477,288	-	599,374	541,029
6022 Prevailing Wage Consulting Services	-	2,500	-	2,500	2,500
6080 Other Professional Services	-	2,500	-	2,500	2,500
6110 Postage	-	150	-	150	150
6120 Mileage Reimbursement	999	6,000	-	6,000	6,000
6160 Meeting Expense	56	1,000	-	1,000	1,000
6230 Printing	-	150	-	150	150
6432 Mobile Phone Services	-	600	-	600	600
6661 Software Purchases	-	2,500	-	2,500	2,500
6663 Software as a Service	-	59,000	-	64,660	64,660
6710 Dues & Memberships	150	1,610	-	1,610	1,610
6756 Training Expense	5,210	8,604	-	8,478	7,488
Total Contractual Services	6,414	84,614	-	90,148	89,158
7010 Office Supplies	-	1,000	-	1,000	1,000
7020 Reference Books/Publications	-	100	-	100	100
7041 Paper Supplies - Copier Paper	-	100	-	100	100
7190 Wearing Apparel	-	1,250	-	1,250	1,250
Total Supplies	-	2,450	-	2,450	2,450
8171 Personal Computer/Accessories	-	5,000	-	5,000	5,000
Total Capital Outlay	-	5,000	-	5,000	5,000
Total General Fund	\$ 230,089	\$ 569,352	-	\$ 696,972	\$ 637,637
Total Compliance	\$ 230,089	\$ 569,352	-	\$ 696,972	\$ 637,637

Legislature - Clerk Of County
CC0201

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
General Fund					
5010 Regular Salaries	229,993	578,612	-	419,346	477,919
5020 Seasonal Salaries	750	-	-	-	-
5025 Part Time Salaries	33,502	-	-	33,519	33,519
5040 FICA Taxes	19,654	49,488	-	35,163	39,711
5050 Pension Contributions	28,277	87,252	-	58,269	60,974
5060 Insurance Benefits	23,038	48,584	-	38,308	63,186
5061 Dental & Vision	73	168	-	126	130
5062 HSA Contribution	3,900	5,200	-	3,900	-
5066 Life Insurance Benefit	34	91	-	65	234
5090 Salary Adjustments	-	10,280	-	6,793	7,672
5150 Long Term Disability	2,023	2,570	-	2,265	2,558
Total Personnel Services	341,243	782,245	-	597,754	685,903
6110 Postage	76	1,500	-	1,500	1,500
6140 Travel Expense	-	5,000	-	5,000	5,000
6160 Meeting Expense	-	1,000	-	1,000	1,000
6230 Printing	-	2,000	-	-	-
6320 Worker's Compensation	1,503	1,930	-	1,930	1,854
6330 Bond & Surety	300	300	-	300	100
6540 Maint & Repair - Office Equip	-	1,500	-	1,500	1,500
6641 Copier Rental/Maintenance	1,349	3,500	-	3,500	3,500
6662 Software Maintenance	38,898	49,900	-	82,060	82,060
6663 Software as a Service	33,075	35,800	-	11,550	11,550
6710 Dues & Memberships	166	3,200	-	3,200	3,200
6733 Audio/Video Services	-	70,000	-	-	-
6739 Carpet Cleaning Services	-	2,500	-	-	-
6756 Training Expense	-	10,280	-	8,389	9,560
6791 Microfilm/Microfiche Services	-	3,000	-	3,000	3,000
Total Contractual Services	75,366	191,410	-	122,929	123,824
7010 Office Supplies	2,619	6,300	-	6,300	6,300
7020 Reference Books/Publications	-	100	-	100	100
7051 Gifts/Awards	-	6,450	-	6,450	6,450
Total Supplies	2,619	12,850	-	12,850	12,850
Total General Fund	\$ 419,228	\$ 986,505	-	\$ 733,533	\$ 822,577
Total Clerk Of County	\$ 419,228	\$ 986,505	-	\$ 733,533	\$ 822,577

Legislature - First District at Large
CC0101

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
General Fund					
5010 Regular Salaries	\$ 41,134	\$ 68,624	-	\$ 68,619	\$ 72,619
5015 Elected Official Salaries	24,946	38,293	-	38,293	38,293
5020 Seasonal Salaries	-	5,500	-	-	2,700
5036 Car Allowance	3,712	10,800	-	-	9,600
5040 FICA Taxes	5,078	8,666	-	8,178	8,257
5050 Pension Contributions	572	14,226	-	14,636	13,568
5060 Insurance Benefits	-	31,774	-	31,774	36,127
5061 Dental & Vision	-	34	-	34	26
5066 Life Insurance Benefit	-	26	-	26	78
5090 Salary Adjustments	-	-	-	-	1,029
5150 Long Term Disability	-	566	-	534	534
Total Personnel Services	75,443	178,509	-	162,094	182,831
6110 Postage	-	250	-	-	250
6160 Meeting Expense	36	1,000	-	-	1,000
6210 Advertising	340	2,500	-	-	3,000
6230 Printing	59	350	-	-	350
6432 Mobile Phone Services	-	1,200	-	-	-
6710 Dues & Memberships	-	1,000	-	-	1,000
6756 Training Expense	150	4,306	-	2,138	4,306
Total Contractual Services	585	10,606	-	2,138	9,906
7010 Office Supplies	-	1,000	-	-	1,000
7020 Reference Books/Publications	-	500	-	-	500
Total Supplies	-	1,500	-	-	1,500
Total General Fund	\$ 76,028	\$ 190,615	-	\$ 164,232	\$ 194,237
Total First District at Large	\$ 76,028	\$ 190,615	-	\$ 164,232	\$ 194,237

Legislature - Second District At Large
CC0102

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
General Fund					
5010 Regular Salaries	\$ 35,330	\$ 58,000	-	\$ 57,990	\$ 60,490
5015 Elected Official Salaries	25,038	38,293	-	38,293	38,293
5020 Seasonal Salaries	750	5,500	-	18,720	11,744
5036 Car Allowance	3,574	9,600	-	-	9,600
5040 FICA Taxes	4,776	7,853	-	8,797	9,149
5050 Pension Contributions	502	12,772	-	13,181	12,212
5061 Dental & Vision	-	60	-	52	52
5066 Life Insurance Benefit	-	26	-	26	78
5090 Salary Adjustments	-	-	-	-	870
5150 Long Term Disability	-	513	-	575	593
Total Personnel Services	69,971	132,617	-	137,634	143,081
6110 Postage	-	250	-	-	250
6160 Meeting Expense	-	1,000	-	-	1,000
6210 Advertising	1,500	5,000	-	-	5,500
6230 Printing	-	350	-	-	600
6432 Mobile Phone Services	-	1,200	-	-	1,200
6710 Dues & Memberships	400	1,000	-	-	1,000
6756 Training Expense	750	4,167	-	1,926	4,167
Total Contractual Services	2,650	12,967	-	1,926	13,717
7010 Office Supplies	-	1,000	-	-	1,000
7020 Reference Books/Publications	-	500	-	-	500
Total Supplies	-	1,500	-	-	1,500
8171 Personal Computer/Accessories	801	-	-	-	-
Total Capital Outlay	801	-	-	-	-
Total General Fund	\$ 73,421	\$ 147,084	-	\$ 139,560	\$ 158,298
Total Second District At Large	\$ 73,421	\$ 147,084	-	\$ 139,560	\$ 158,298

Legislature - Third District At large
CC0103

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
General Fund					
5010 Regular Salaries	\$ 35,330	\$ 58,000	-	\$ 57,990	\$ 60,490
5015 Elected Official Salaries	25,038	38,293	-	38,293	38,293
5020 Seasonal Salaries	2,400	5,500	-	-	5,500
5036 Car Allowance	3,551	9,600	-	-	9,600
5040 FICA Taxes	4,743	8,092	-	7,365	7,431
5050 Pension Contributions	549	12,772	-	13,181	12,212
5060 Insurance Benefits	-	27,244	-	27,244	31,103
5061 Dental & Vision	-	16	-	168	-
5066 Life Insurance Benefit	-	26	-	26	78
5090 Salary Adjustments	-	-	-	-	870
5150 Long Term Disability	-	528	-	481	481
Total Personnel Services	71,610	160,071	-	144,748	166,058
6110 Postage	132	250	-	-	250
6160 Meeting Expense	-	1,000	-	-	1,000
6210 Advertising	-	5,000	-	-	5,000
6230 Printing	59	350	-	-	350
6432 Mobile Phone Services	-	1,200	-	-	1,200
6710 Dues & Memberships	400	1,000	-	-	1,000
6756 Training Expense	3,245	4,167	-	1,926	4,167
Total Contractual Services	3,836	12,967	-	1,926	12,967
7010 Office Supplies	825	1,000	-	-	1,000
7020 Reference Books/Publications	-	500	-	-	500
Total Supplies	825	1,500	-	-	1,500
Total General Fund	\$ 76,271	\$ 174,538	-	\$ 146,674	\$ 180,525
Total Third District At large	\$ 76,271	\$ 174,538	-	\$ 146,674	\$ 180,525

Legislature - First District
CC0104

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
General Fund					
5010 Regular Salaries	35,330	58,000	-	57,990	60,490
5015 Elected Official Salaries	25,038	38,293	-	38,293	38,293
5020 Seasonal Salaries	2,550	5,500	-	9,360	19,760
5034 Bilingual Incentive Pay	-	4,160	-	-	10,400
5036 Car Allowance	3,462	9,600	-	-	9,600
5040 FICA Taxes	4,697	8,569	-	8,081	8,386
5050 Pension Contributions	572	12,772	-	13,181	12,212
5060 Insurance Benefits	-	27,244	-	8,878	12,819
5061 Dental & Vision	-	194	-	40	26
5066 Life Insurance Benefit	-	26	-	26	78
5090 Salary Adjustments	-	-	-	-	870
5150 Long Term Disability	-	560	-	528	543
Total Personnel Services	71,650	164,918	-	136,377	173,477
6110 Postage	63	1,000	-	-	2,000
6160 Meeting Expense	322	3,000	-	-	3,000
6210 Advertising	2,840	7,500	-	-	8,000
6230 Printing	59	1,000	-	-	1,200
6432 Mobile Phone Services	-	1,200	-	-	1,200
6710 Dues & Memberships	400	2,000	-	-	2,000
6756 Training Expense	1,362	6,001	-	1,926	9,000
Total Contractual Services	5,046	21,701	-	1,926	26,400
7010 Office Supplies	209	2,000	-	-	3,000
7020 Reference Books/Publications	-	500	-	-	500
Total Supplies	209	2,500	-	-	3,500
Total General Fund	\$ 76,904	\$ 189,119	-	\$ 138,303	\$ 203,377
Total First District	\$ 76,904	\$ 189,119	-	\$ 138,303	\$ 203,377

Legislature - Second District
CC0105

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
General Fund					
5010 Regular Salaries	\$ 41,153	\$ 68,624	-	\$ 68,619	\$ 72,619
5015 Elected Official Salaries	25,038	38,293	-	38,293	38,293
5020 Seasonal Salaries	-	5,500	-	-	5,500
5036 Car Allowance	3,551	9,600	-	-	9,600
5040 FICA Taxes	5,071	7,950	-	8,178	8,257
5050 Pension Contributions	594	14,226	-	14,636	13,568
5060 Insurance Benefits	319	25,265	-	25,265	31,489
5062 HSA Contribution	-	2,300	-	2,300	-
5066 Life Insurance Benefit	-	26	-	26	78
5090 Salary Adjustments	-	-	-	-	1,029
5150 Long Term Disability	-	519	-	534	534
Total Personnel Services	75,726	172,303	-	157,851	180,967
6110 Postage	-	250	-	-	250
6160 Meeting Expense	155	1,000	-	-	1,000
6210 Advertising	-	5,000	-	-	5,000
6230 Printing	-	350	-	-	350
6432 Mobile Phone Services	-	1,200	-	-	1,200
6710 Dues & Memberships	400	1,000	-	-	1,000
6756 Training Expense	1,350	4,166	-	2,138	4,166
Total Contractual Services	1,905	12,966	-	2,138	12,966
7010 Office Supplies	90	1,000	-	-	1,000
7020 Reference Books/Publications	-	500	-	-	500
Total Supplies	90	1,500	-	-	1,500
Total General Fund	\$ 77,721	\$ 186,769	-	\$ 159,989	\$ 195,433
Total Second District	\$ 77,721	\$ 186,769	-	\$ 159,989	\$ 195,433

Legislature - Third District
CC0106

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
General Fund					
5010 Regular Salaries	\$ 41,078	\$ 66,856	-	\$ 66,851	\$ 70,851
5015 Elected Official Salaries	24,946	38,293	-	38,293	38,293
5020 Seasonal Salaries	-	5,500	-	-	5,500
5036 Car Allowance	3,712	9,600	-	-	9,600
5040 FICA Taxes	4,766	7,814	-	8,043	8,120
5050 Pension Contributions	566	13,984	-	14,394	13,342
5060 Insurance Benefits	-	26,891	-	26,891	31,202
5061 Dental & Vision	-	194	-	194	175
5066 Life Insurance Benefit	-	26	-	26	78
5090 Salary Adjustments	-	-	-	-	1,003
5150 Long Term Disability	-	510	-	525	525
Total Personnel Services	75,069	169,668	-	155,217	178,689
6110 Postage	189	250	-	-	250
6160 Meeting Expense	-	1,000	-	-	1,000
6210 Advertising	-	5,000	-	-	5,000
6230 Printing	-	350	-	-	350
6432 Mobile Phone Services	-	1,200	-	-	1,200
6710 Dues & Memberships	-	1,000	-	-	1,000
6756 Training Expense	750	4,270	-	2,103	4,270
Total Contractual Services	939	13,070	-	2,103	13,070
7010 Office Supplies	-	1,000	-	-	1,000
7020 Reference Books/Publications	-	500	-	-	500
Total Supplies	-	1,500	-	-	1,500
Total General Fund	\$ 76,008	\$ 184,238	-	\$ 157,320	\$ 193,259
Total Third District	\$ 76,008	\$ 184,238	-	\$ 157,320	\$ 193,259

Legislature - Fourth District
CC0107

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
General Fund					
5010 Regular Salaries	\$ 35,330	\$ 60,000	-	\$ 59,987	\$ 62,487
5015 Elected Official Salaries	25,038	38,293	-	38,293	38,293
5020 Seasonal Salaries	-	5,500	-	-	-
5036 Car Allowance	3,551	9,600	-	-	9,600
5040 FICA Taxes	4,694	7,137	-	7,518	7,587
5050 Pension Contributions	549	12,772	-	13,454	12,466
5060 Insurance Benefits	-	10,276	-	10,276	13,079
5061 Dental & Vision	-	34	-	26	26
5062 HSA Contribution	-	1,300	-	1,300	-
5066 Life Insurance Benefit	-	26	-	26	78
5090 Salary Adjustments	-	-	-	-	900
5150 Long Term Disability	-	466	-	491	491
Total Personnel Services	69,161	145,404	-	131,371	145,007
6110 Postage	-	1,500	-	-	3,000
6160 Meeting Expense	500	5,000	-	-	5,000
6210 Advertising	1,475	10,000	-	-	13,000
6230 Printing	-	3,000	-	-	3,000
6432 Mobile Phone Services	-	1,200	-	-	1,200
6710 Dues & Memberships	400	1,000	-	-	1,000
6756 Training Expense	1,350	5,001	-	1,966	7,500
Total Contractual Services	3,725	26,701	-	1,966	33,700
7010 Office Supplies	112	2,500	-	-	3,000
7020 Reference Books/Publications	-	500	-	-	500
Total Supplies	112	3,000	-	-	3,500
Total General Fund	\$ 72,998	\$ 175,105	-	\$ 133,337	\$ 182,207
Total Fourth District	\$ 72,998	\$ 175,105	-	\$ 133,337	\$ 182,207

Legislature - Fifth District
CC0108

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
General Fund					
5010 Regular Salaries	\$ 36,686	\$ 61,157	-	\$ 61,152	\$ 65,152
5015 Elected Official Salaries	24,946	38,293	-	38,293	38,293
5020 Seasonal Salaries	-	5,500	-	-	5,500
5036 Car Allowance	3,759	9,600	-	-	9,600
5040 FICA Taxes	4,697	7,378	-	7,607	7,677
5050 Pension Contributions	549	13,204	-	13,614	12,615
5060 Insurance Benefits	-	22,985	-	22,985	25,870
5061 Dental & Vision	-	71	-	71	73
5066 Life Insurance Benefit	-	26	-	26	78
5090 Salary Adjustments	-	-	-	-	917
5150 Long Term Disability	-	482	-	497	497
Total Personnel Services	70,636	158,696	-	144,245	166,272
6110 Postage	-	250	-	-	250
6140 Travel Expense	-	4,000	-	-	4,000
6210 Advertising	-	1,000	-	-	1,000
6230 Printing	-	350	-	-	350
6432 Mobile Phone Services	-	1,200	-	-	1,200
6710 Dues & Memberships	-	1,000	-	-	1,000
6756 Training Expense	-	4,166	-	1,989	4,166
Total Contractual Services	-	11,966	-	1,989	11,966
Total General Fund	\$ 70,636	\$ 170,662	-	\$ 146,234	\$ 178,238
Total Fifth District	\$ 70,636	\$ 170,662	-	\$ 146,234	\$ 178,238

Legislature - Sixth District
CC0109

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
General Fund					
5010 Regular Salaries	\$ 33,674	\$ 61,032	-	\$ 61,032	\$ 63,532
5015 Elected Official Salaries	25,038	38,293	-	38,293	38,293
5020 Seasonal Salaries	-	5,500	-	-	5,500
5036 Car Allowance	2,977	9,600	-	-	9,600
5040 FICA Taxes	4,653	7,368	-	7,598	7,668
5050 Pension Contributions	549	13,187	-	13,597	12,600
5060 Insurance Benefits	-	10,643	-	10,643	12,279
5066 Life Insurance Benefit	-	26	-	26	78
5090 Salary Adjustments	-	-	-	-	915
5150 Long Term Disability	-	481	-	496	496
Total Personnel Services	66,890	146,130	-	131,685	150,961
6110 Postage	-	250	-	-	250
6160 Meeting Expense	260	1,000	-	-	1,000
6210 Advertising	-	5,000	-	-	5,000
6230 Printing	59	350	-	-	350
6432 Mobile Phone Services	-	1,200	-	-	1,200
6710 Dues & Memberships	-	1,000	-	-	1,000
6756 Training Expense	150	4,197	-	1,987	4,197
Total Contractual Services	469	12,997	-	1,987	12,997
7010 Office Supplies	131	1,000	-	-	1,000
7020 Reference Books/Publications	-	500	-	-	500
7190 Wearing Apparel	158	-	-	-	-
Total Supplies	289	1,500	-	-	1,500
Total General Fund	\$ 67,648	\$ 160,627	-	\$ 133,672	\$ 165,458
Total Sixth District	\$ 67,648	\$ 160,627	-	\$ 133,672	\$ 165,458

Housing Resource Commission
CC7001

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
General Fund					
6789 Outside Agency Funding	-	\$ 70,000	-	-	-
Total Contractual Services	-	70,000	-	-	-
Total General Fund	-	\$ 70,000	-	-	-
Homeless Assistance Fund					
5025 Part Time Salaries	23,683	36,785	-	36,785	36,785
5040 FICA Taxes	1,812	2,870	-	2,856	2,856
5090 Salary Adjustments	-	736	-	552	552
5150 Long Term Disability	164	184	-	184	184
Total Personnel Services	25,659	40,575	-	40,377	40,377
6110 Postage	-	-	-	200	200
6160 Meeting Expense	-	-	-	500	500
6230 Printing	-	-	-	250	250
6320 Worker's Compensation	125	161	-	-	132
6789 Outside Agency Funding	150,685	249,264	-	-	300,000
Total Contractual Services	150,810	249,425	-	950	301,082
7010 Office Supplies	-	-	-	300	300
Total Supplies	-	-	-	300	300
Total Homeless Assistance Fund	\$ 176,469	\$ 290,000	-	\$ 41,627	\$ 341,759
Total Housing Resource Commission	\$ 176,469	\$ 360,000	-	\$ 41,627	\$ 341,759

Outside Agencies
CC9000

Line Item Description	Previous Year			Budget Year	
	2023	2024	Exp. as of	2025	2025
	Actual	Adopted	12/31/2024	Request	Rec.
Health Fund					
6789 Outside Agency Funding	-	3,000,000	-	-	3,000,000
Total Contractual Services	-	3,000,000	-	-	3,000,000
Total Health Fund	-	\$ 3,000,000	-	-	\$ 3,000,000

BUDGET OVERVIEW

COUNTY OPERATIONS

Account Type	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Adopted
Personnel Services	11,974,990	23,851,257	-	24,147,014
Contractual Services	9,377,952	19,080,711	-	17,033,155
Supplies	603,560	1,150,500	-	1,230,334
Capital Outlay	1,018,972	9,933,382	-	10,649,545
	<u>\$22,975,473</u>	<u>\$54,015,850</u>	-	<u>\$53,060,048</u>

Department				
Delinquent Tax Sale	368,171	617,469	-	654,708
Planning Commission	2,476	7,462	-	7,461
Vehicle Maintenance Center	408,273	1,186,545	-	1,338,483
Senior Tax Relief	-	512,689	-	556,007
Assessment Department	5,680,146	10,561,924	-	10,316,298
Assessment Fleet Replacement	79,459	195,000	-	100,000
Jackson County Election Board	1,262,008	2,204,512	-	2,326,270
JC Election Board Equipment	-	1,119,120	-	-
JCEB General Election	-	1,500,000	-	-
JCEB Primary Election	235,850	900,000	-	-
Kansas City Election Board	625,564	1,649,885	-	3,107,446
KCEB General Election	-	899,405	-	-
KCEB Primary Election	266,650	531,937	-	-
Board of Equalization	394,587	625,802	-	1,203,810
County Municipal Court	244,141	433,675	-	488,889
Collections	1,754,858	4,178,804	-	4,279,742
Information Technology	5,172,680	10,172,968	-	11,702,065
Jackson County Land Trust	-	14,100	-	14,784
Jackson County Sports Authority	-	1,571,341	-	1,710,578
Jackson County Sports Authority Payroll	1,552,720	505,685	-	491,015
CURS	-	-	-	-
Director's Office	238,565	625,939	-	631,660
Engineering	373,241	760,043	-	946,793
Development	262,999	433,665	-	449,580
Fleet Replacement	410,793	955,000	-	955,000
Road and Bridge Maintenance	2,636,065	8,362,753	-	9,019,118
Special Projects	156,841	1,350,000	-	365,000
Yard Waste Facility	9,149	10,715	-	27,640
Recorder of Deeds	840,239	1,442,603	-	1,690,554
Records Center	-	650,809	-	641,147
Jackson County Historical Society	-	36,000	-	36,000
	<u>\$22,975,473</u>	<u>\$54,015,850</u>	-	<u>\$53,060,048</u>

Fund				
General Fund	11,260,442	26,147,812	-	23,391,430
Park Fund	-	250,000	-	250,000
Special Road and Bridge Fund	4,402,568	12,481,407	-	13,713,095
County Improvement Fund	515,655	2,673,000	-	3,543,796
Recorder Technology Fund	91,897	129,922	-	184,019
Recorders Fees	-	359,183	-	326,000
Assessment Fund	6,704,912	11,974,526	-	11,651,708
	<u>\$22,975,473</u>	<u>\$54,015,850</u>	-	<u>\$53,060,048</u>

County Operations

Full-Time Equivalents (FTE)

Department	2023	2024	2025
Assessment	127.9	138.9	138.9
Board of Equalization	14.7	13.7	13.9
Boards of Elections - Jackson County	24.5	25.3	25.3
Collections	30.4	31.9	31.9
Senior Tax Relief	-	6.0	6.0
Delinquent Tax Sale	7.0	7.0	7.0
Municipal Court	4.5	4.5	4.5
Jackson County Sports Authority	6.3	7.3	7.3
Planning Commission	1.8	1.8	1.8
Public Works - Development	5.0	5.0	5.0
Public Works - Director's Office	2.5	4.5	4.5
Public Works - Engineering	7.4	7.4	7.4
Public Works - Road & Bridge Maintenance	49.0	41.0	41.0
Public Works - Vehicle Center	-	6.0	6.0
Recorder of Deeds	18.0	18.0	18.0
Records Center	3.0	3.0	3.0
	<u>302.0</u>	<u>387.1</u>	<u>321.5</u>

**Assessment Department
CC1902**

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
Assessment Fund					
5010 Regular Salaries	2,445,897	5,682,092	-	6,285,256	6,423,618
5020 Seasonal Salaries	4,181	230,886	-	124,800	289,910
5025 Part Time Salaries	70,748	147,904	-	80,550	216,662
5030 Over Time Salaries	50,392	50,000	-	50,000	50,000
5037 Mobile Phone Allowance	440	660	-	-	660
5040 FICA Taxes	187,051	476,390	-	503,830	541,588
5050 Pension Contributions	405,930	799,760	-	873,347	825,869
5060 Insurance Benefits	597,216	1,431,943	-	1,449,276	1,732,613
5061 Dental & Vision	2,839	6,632	-	6,391	4,768
5062 HSA Contribution	20,125	23,300	-	22,800	-
5066 Life Insurance Benefit	686	1,690	-	1,729	5,031
5090 Salary Adjustments	-	116,592	-	95,513	99,606
5094 Salary Savings	-	(1,450,000)	-	(1,450,000)	(3,000,000)
5150 Long Term Disability	28,284	30,297	-	32,443	34,652
Total Personnel Services	3,813,790	7,548,146	-	8,075,935	7,224,977
6010 Auditing & Accounting Services	-	200,000	-	-	-
6040 Appraisal Services	80,541	250,000	-	250,000	250,000
6085 Temp Agency Services	23,556	40,000	-	40,000	40,000
6110 Postage	253,342	300,000	-	300,000	300,000
6120 Mileage Reimbursement	9,665	12,000	-	9,665	9,665
6121 Parking Expenses	-	500	-	500	500
6160 Meeting Expense	793	2,800	-	2,800	2,800
6165 Coffee & Water Service	1,877	3,000	-	3,000	3,000
6230 Printing	65,711	100,000	-	150,000	150,000
6310 Property Insurance	128	-	-	-	-
6320 Worker's Compensation	58,362	260,704	-	-	250,919
6330 Bond & Surety	250	250	-	250	250
6370 Vehicle Liability Insurance	8,194	9,286	-	9,589	9,589
6380 Legal Liability Claims	569	-	-	-	9,944
6530 Maint & Repair - Auto Equip	980	7,500	-	7,500	7,500
6540 Maint & Repair - Office Equip	-	2,000	-	2,000	20,000
6620 Rent - Buildings	46,824	-	-	-	-
6641 Copier Rental/Maintenance	13,535	25,000	-	75,000	75,000
6661 Software Purchases	-	-	-	10,000	10,000
6662 Software Maintenance	1,037,992	1,092,655	-	1,000,000	1,019,400
6663 Software as a Service	94,607	336,000	-	292,740	292,740
6710 Dues & Memberships	2,816	7,500	-	16,100	16,100
6736 Mapping Services	100,000	100,000	-	110,000	110,000
6737 Shredding Services	-	1,250	-	1,250	1,250
6738 Moving Services	2,780	2,500	-	2,500	2,500
6756 Training Expense	11,665	113,633	-	125,708	128,464
6783 Scanning Services	-	10,000	-	10,000	-
Total Contractual Services	1,814,186	2,876,578	-	2,418,602	2,709,621
7010 Office Supplies	9,626	12,000	-	12,000	12,000
7020 Reference Books/Publications	2,620	4,700	-	4,700	4,700
7041 Paper Supplies - Copier Paper	919	3,500	-	3,500	3,500
7110 Gasoline	8,414	15,000	-	15,000	25,000
7190 Wearing Apparel	-	5,000	-	7,500	7,500
7400 Signs, Badges & Markers	858	2,500	-	2,500	2,500
7510 Small Tools/Minor Equipment	-	3,500	-	3,500	3,500

**Assessment Department
CC1902**

Line Item Description	Previous Year			Budget Year	
	2023	2024	Exp. as of	2025	2025
	Actual	Adopted	12/31/2024	Request	Rec.
Total Supplies	22,437	46,200	-	48,700	58,700
8150 Office Furniture & Fixtures	18,236	25,000	-	150,000	150,000
8160 Radio/Communications Equipment	2,252	5,000	-	5,000	5,000
8171 Personal Computer/Accessories	9,245	43,000	-	43,000	43,000
8173 Computer Equipment/Terminals	-	18,000	-	18,000	125,000
Total Capital Outlay	29,733	91,000	-	216,000	323,000
Total Assessment Fund	\$ 5,680,146	\$ 10,561,924	-	\$ 10,759,237	\$ 10,316,298
Total Assessment Department	\$ 5,680,146	\$ 10,561,924	-	\$ 10,759,237	\$ 10,316,298

**Assessment Fleet Replacement
CC1013**

Line Item Description	Previous Year			Budget Year	
	2023	2024	Exp. as of	2025	2025
	Actual	Adopted	12/31/2024	Request	Rec.
Assessment Fund					
8210 Vehicle Lease Program	79,459	195,000	-	-	100,000
Total Capital Outlay	79,459	195,000	-	-	100,000
Total Assessment Fund	\$ 79,459	\$ 195,000	-	-	\$ 100,000
Total Assessment Fleet Replacement	\$ 79,459	\$ 195,000	-	-	\$ 100,000

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**Jackson County Election Board
CC5501**

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
General Fund					
5010 Regular Salaries	786,290	1,252,408	-	1,295,632	1,304,037
5025 Part Time Salaries	20,209	25,000	-	1,917,543	99,913
5027 Board/Commission Salaries	-	20,800	-	4,160	20,800
5030 Over Time Salaries	15,627	-	-	-	-
5036 Car Allowance	1,316	-	-	-	-
5040 FICA Taxes	59,805	105,404	-	249,841	110,601
5050 Pension Contributions	87,420	174,885	-	180,031	166,378
5060 Insurance Benefits	156,907	270,108	-	242,738	284,492
5061 Dental & Vision	761	1,346	-	1,291	999
5062 HSA Contribution	6,600	9,300	-	8,000	-
5066 Life Insurance Benefit	185	286	-	286	858
5090 Salary Adjustments	-	26,611	-	48,233	21,060
5150 Long Term Disability	6,039	6,652	-	16,115	7,020
Total Personnel Services	1,141,158	1,892,800	-	3,963,870	2,016,158
6010 Auditing & Accounting Services	-	3,500	-	-	3,500
6020 Legal Services	-	15,000	-	-	15,000
6110 Postage	10,286	96,818	-	-	96,818
6120 Mileage Reimbursement	702	4,400	-	-	4,400
6160 Meeting Expense	490	550	-	-	550
6165 Coffee & Water Service	69	1,045	-	-	1,045
6220 Photographing & Blue Printing	-	220	-	-	220
6230 Printing	1,836	5,720	-	-	5,720
6310 Property Insurance	3,149	3,892	-	4,573	3,872
6320 Worker's Compensation	13,478	7,879	-	-	6,490
6330 Bond & Surety	500	1,463	-	-	200
6370 Vehicle Liability Insurance	1,093	1,238	-	1,279	1,279
6372 Equipment Liability Insurance	7,830	9,873	-	-	9,873
6410 Natural Gas	9,351	15,000	-	-	15,000
6420 Electricity	18,644	45,000	-	-	45,000
6430 Telephone Utility	22,070	33,000	-	-	33,000
6435 Telephone Maintenance	-	2,613	-	-	2,613
6440 Water	291	4,000	-	-	4,000
6450 Sewer Service	611	2,000	-	-	2,000
6460 Refuse Collection	820	3,000	-	-	3,000
6510 Maint & Repair - Buildings	1,583	5,500	-	-	5,500
6520 Maint & Repair - Heavy Equip	1,544	2,200	-	-	2,200
6640 Rent - Office Equipment	3,132	3,300	-	-	3,300
6641 Copier Rental/Maintenance	2,704	5,016	-	-	5,016
6661 Software Purchases	1,053	2,558	-	-	2,558
6662 Software Maintenance	3,742	3,960	-	-	3,960
6710 Dues & Memberships	4,523	1,572	-	-	1,572
6756 Training Expense	4,792	25,051	-	25,915	16,082
6795 Alarm/Security Services	852	1,074	-	-	1,074
Total Contractual Services	115,145	306,442	-	31,767	294,842
7010 Office Supplies	1,606	3,000	-	-	3,000
7020 Reference Books/Publications	-	523	-	-	523
7021 Newspaper/Mag Subscriptions	-	314	-	-	314
7110 Gasoline	471	1,100	-	-	1,100
7230 Other Operating Supplies	3,628	-	-	-	10,000
7240 Motor Oil & Lubricants	-	60	-	-	60

Jackson County Election Board
CC5501

Line Item Description	Previous Year			Budget Year	
	2023	2024	Exp. as of	2025	2025
	Actual	Adopted	12/31/2024	Request	Rec.
7460 Batteries & Anti-Freeze	-	273	-	-	273
Total Supplies	5,704	5,270	-	-	15,270
Total General Fund	\$ 1,262,008	\$ 2,204,512	-	\$ 3,995,637	\$ 2,326,270
Total Jackson County Election Board	\$ 1,262,008	\$ 2,204,512	-	\$ 3,995,637	\$ 2,326,270

JC Election Board Equipment
CC5502

Line Item Description	Previous Year			Budget Year	
	2023	2024	Exp. as of	2025	2025
	Actual	Adopted	12/31/2024	Request	Rec.
General Fund					
8170 Other Equipment	-	\$ 1,119,120	-	-	-
Total Capital Outlay	-	1,119,120	-	-	-
Total General Fund	-	\$ 1,119,120	-	-	-
Total JC Election Board Equipment	-	\$ 1,119,120	-	-	-

JCEB Primary Election
CC5005

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
General Fund					
5020 Seasonal Salaries	-	\$ 323,300	-	-	-
5025 Part Time Salaries	-	45,500	-	-	-
5030 Over Time Salaries	-	45,000	-	-	-
5040 FICA Taxes	-	6,885	-	-	-
Total Personnel Services	-	420,685	-	-	-
6010 Auditing & Accounting Services	-	1,500	-	-	-
6020 Legal Services	-	2,400	-	-	-
6071 Election Board Expense	235,850	-	-	-	-
6110 Postage	-	98,020	-	-	-
6120 Mileage Reimbursement	-	3,275	-	-	-
6200 Legal Notices	-	18,000	-	-	-
6230 Printing	-	71,476	-	-	-
6370 Vehicle Liability Insurance	-	2,800	-	-	-
6430 Telephone Utility	-	6,400	-	-	-
6620 Rent - Buildings	-	32,000	-	-	-
6630 Rent - Auto Equipment	-	5,500	-	-	-
6662 Software Maintenance	-	146,910	-	-	-
6790 Other Contractual Services	-	80,109	-	-	-
Total Contractual Services	235,850	468,390	-	-	-
7010 Office Supplies	-	4,925	-	-	-
7110 Gasoline	-	500	-	-	-
7160 Food	-	2,500	-	-	-
7230 Other Operating Supplies	-	3,000	-	-	-
Total Supplies	-	10,925	-	-	-
Total General Fund	\$ 235,850	\$ 900,000	-	-	-
Total JCEB Primary Election	\$ 235,850	\$ 900,000	-	-	-

JCEB General Election
CC5006

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
General Fund					
5020 Seasonal Salaries	-	\$ 511,345	-	-	-
5025 Part Time Salaries	-	171,500	-	-	-
5030 Over Time Salaries	-	170,000	-	-	-
5040 FICA Taxes	-	26,010	-	-	-
Total Personnel Services	-	878,855	-	-	-
6010 Auditing & Accounting Services	-	2,500	-	-	-
6020 Legal Services	-	2,400	-	-	-
6110 Postage	-	133,020	-	-	-
6120 Mileage Reimbursement	-	3,275	-	-	-
6200 Legal Notices	-	20,000	-	-	-
6230 Printing	-	100,346	-	-	-
6370 Vehicle Liability Insurance	-	2,800	-	-	-
6430 Telephone Utility	-	6,900	-	-	-
6620 Rent - Buildings	-	37,500	-	-	-
6630 Rent - Auto Equipment	-	5,500	-	-	-
6662 Software Maintenance	-	161,910	-	-	-
6790 Other Contractual Services	-	121,253	-	-	-
Total Contractual Services	-	597,404	-	-	-
7010 Office Supplies	-	10,741	-	-	-
7110 Gasoline	-	1,000	-	-	-
7160 Food	-	8,000	-	-	-
7230 Other Operating Supplies	-	4,000	-	-	-
Total Supplies	-	23,741	-	-	-
Total General Fund	-	\$ 1,500,000	-	-	-
Total JCEB General Election	-	\$ 1,500,000	-	-	-

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Kansas City Election Board
CC5401

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
General Fund					
6071 Election Board Expense	625,564	1,649,885	-	-	1,681,650
Total Contractual Services	625,564	1,649,885	-	-	1,681,650
Total General Fund	\$ 625,564	\$ 1,649,885	-	-	\$ 1,681,650
County Improvement Fund					
8171 Personal Computer/Accessories	-	-	-	-	\$ 1,425,796
Total Capital Outlay	-	-	-	-	1,425,796
Total County Improvement Fund	-	-	-	-	\$ 1,425,796
Total Kansas City Election Board	\$ 625,564	\$ 1,649,885	-	-	\$ 3,107,446

KCEB Primary Election
CC5003

Line Item Description	Previous Year			Budget Year	
	2023	2024	Exp. as of	2025	2025
	Actual	Adopted	12/31/2024	Request	Rec.
General Fund					
6071 Election Board Expense	266,650	531,937	-	-	-
Total Contractual Services	266,650	531,937	-	-	-
Total General Fund	\$ 266,650	\$ 531,937	-	-	-
Total KCEB Primary Election	\$ 266,650	\$ 531,937	-	-	-

KCEB General Election
CC5004

Line Item Description	Previous Year			Budget Year	
	2023	2024	Exp. as of	2025	2025
	Actual	Adopted	12/31/2024	Request	Rec.
General Fund					
6071 Election Board Expense	-	899,405	-	-	-
Total Contractual Services	-	899,405	-	-	-
Total General Fund	-	\$ 899,405	-	-	-
Total KCEB General Election	-	\$ 899,405	-	-	-

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**Board of Equalization
CC5007**

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
Assessment Fund					
5010 Regular Salaries	\$ 108,531	\$ 199,639	-	\$ 280,717	\$ 301,879
5020 Seasonal Salaries	34,086	49,920	-	323,856	323,232
5025 Part Time Salaries	-	-	-	-	41,600
5027 Board/Commission Salaries	56,550	97,542	-	97,541	643,817
5030 Over Time Salaries	2,852	-	-	10,000	10,000
5040 FICA Taxes	14,731	26,841	-	52,266	99,689
5050 Pension Contributions	16,089	27,878	-	39,007	39,772
5060 Insurance Benefits	24,518	51,890	-	58,520	50,695
5061 Dental & Vision	86	181	-	192	279
5062 HSA Contribution	2,325	4,400	-	3,900	-
5066 Life Insurance Benefit	27	52	-	78	195
5090 Salary Adjustments	-	3,992	-	4,212	5,152
5094 Salary Savings	-	-	-	-	(400,000)
5150 Long Term Disability	1,369	1,248	-	3,021	3,333
Total Personnel Services	261,164	463,583	-	873,310	1,119,643
6041 BOE Hearing Officers	123,835	150,000	-	-	-
6110 Postage	189	3,500	-	7,000	7,000
6120 Mileage Reimbursement	-	-	-	2,000	2,000
6160 Meeting Expense	312	-	-	2,500	2,500
6165 Coffee & Water Service	479	-	-	2,500	2,500
6320 Worker's Compensation	1,152	4,727	-	-	3,629
6641 Copier Rental/Maintenance	-	-	-	12,000	12,000
6661 Software Purchases	-	-	-	5,000	8,500
6738 Moving Services	-	-	-	10,000	10,000
6756 Training Expense	-	3,992	-	11,616	6,038
Total Contractual Services	125,966	162,219	-	52,616	54,167
7010 Office Supplies	6,361	-	-	10,000	10,000
7041 Paper Supplies - Copier Paper	604	-	-	5,000	5,000
Total Supplies	6,965	-	-	15,000	15,000
8150 Office Furniture & Fixtures	-	-	-	-	10,000
8171 Personal Computer/Accessories	491	-	-	5,000	5,000
Total Capital Outlay	491	-	-	5,000	15,000
Total Assessment Fund	\$ 394,587	\$ 625,802	-	\$ 945,926	\$ 1,203,810
Total Board of Equalization	\$ 394,587	\$ 625,802	-	\$ 945,926	\$ 1,203,810

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County Municipal Court
CC3004

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
General Fund					
5010 Regular Salaries	91,664	178,354	-	278,412	188,477
5025 Part Time Salaries	48,515	76,424	-	-	76,424
5040 FICA Taxes	9,929	19,880	-	21,618	20,569
5050 Pension Contributions	13,699	24,905	-	38,685	24,047
5060 Insurance Benefits	44,800	74,361	-	107,834	123,580
5061 Dental & Vision	184	307	-	416	300
5066 Life Insurance Benefit	34	52	-	65	156
5090 Salary Adjustments	-	5,095	-	4,178	3,974
5094 Salary Savings	-	(18,874)	-	-	(18,874)
5150 Long Term Disability	1,265	1,274	-	1,393	1,324
Total Personnel Services	210,089	361,778	-	452,601	419,977
6084 Interpreter Services	470	750	-	750	750
6087 Locksmith Services	-	200	-	200	200
6088 Armored Car Services	6,247	10,000	-	10,000	10,000
6110 Postage	1,095	3,500	-	3,500	3,500
6230 Printing	407	1,500	-	1,500	1,500
6320 Worker's Compensation	1,127	1,447	-	-	1,192
6330 Bond & Surety	-	-	-	-	3,000
6641 Copier Rental/Maintenance	785	2,500	-	2,500	2,500
6662 Software Maintenance	20,277	25,000	-	25,000	25,000
6710 Dues & Memberships	60	500	-	500	500
6756 Training Expense	946	6,000	-	5,569	3,770
6761 Indigent Court Services	-	5,000	-	5,000	5,000
6771 Credit Card Payment Service Fee	1,478	3,500	-	3,500	3,500
6783 Scanning Services	-	1,500	-	-	-
6797 REGIS Charges	862	4,500	-	2,500	2,500
Total Contractual Services	33,753	65,897	-	60,519	62,912
7010 Office Supplies	298	2,500	-	2,500	2,500
Total Supplies	298	2,500	-	2,500	2,500
8150 Office Furniture & Fixtures	-	2,500	-	2,500	2,500
8171 Personal Computer/Accessories	-	1,000	-	1,000	1,000
Total Capital Outlay	-	3,500	-	3,500	3,500
Total General Fund	\$ 244,141	\$ 433,675	-	\$ 519,120	\$ 488,889
Total County Municipal Court	\$ 244,141	\$ 433,675	-	\$ 519,120	\$ 488,889

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Collections
CC1403

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
General Fund					
5010 Regular Salaries	\$ 744,980	\$ 1,556,960	-	\$ 1,563,827	\$ 1,614,692
5020 Seasonal Salaries	28,111	69,264	-	89,353	103,605
5025 Part Time Salaries	(202)	-	-	-	-
5030 Over Time Salaries	17,478	65,000	-	80,000	80,000
5034 Bilingual Incentive Pay	-	4,160	-	8,320	8,320
5037 Mobile Phone Allowance	330	660	-	660	660
5040 FICA Taxes	56,825	128,859	-	132,588	132,247
5050 Pension Contributions	105,080	225,617	-	225,040	212,755
5060 Insurance Benefits	191,184	404,948	-	359,966	438,484
5061 Dental & Vision	982	2,024	-	1,477	1,171
5062 HSA Contribution	3,475	4,400	-	8,000	-
5066 Life Insurance Benefit	192	403	-	390	1,170
5090 Salary Adjustments	-	31,138	-	23,074	23,831
5094 Salary Savings	-	(65,000)	-	-	(65,000)
5150 Long Term Disability	8,032	7,943	-	8,666	8,990
Total Personnel Services	1,156,467	2,436,376	-	2,501,361	2,560,925
6010 Auditing & Accounting Services	-	-	-	-	50,000
6080 Other Professional Services	-	-	-	26,880	-
6084 Interpreter Services	-	3,000	-	3,000	3,000
6085 Temp Agency Services	44,320	139,200	-	245,520	245,520
6087 Locksmith Services	-	745	-	790	790
6088 Armored Car Services	13,229	60,000	-	60,000	60,000
6110 Postage	17,558	392,462	-	432,510	432,510
6120 Mileage Reimbursement	-	367	-	590	590
6140 Travel Expense	-	-	-	12,000	-
6160 Meeting Expense	546	6,000	-	6,000	6,000
6165 Coffee & Water Service	1,576	2,720	-	2,720	2,720
6200 Legal Notices	290	2,000	-	2,000	2,000
6230 Printing	715	130,000	-	160,000	160,000
6320 Worker's Compensation	13,244	18,660	-	-	13,665
6330 Bond & Surety	2,363	2,363	-	-	2,500
6370 Vehicle Liability Insurance	7,742	-	-	-	-
6540 Maint & Repair - Office Equip	825	4,000	-	4,000	4,000
6641 Copier Rental/Maintenance	-	7,173	-	7,800	7,800
6661 Software Purchases	-	-	-	-	8,900
6662 Software Maintenance	361	4,450	-	4,450	449,000
6670 Rent - Miscellaneous	914	1,400	-	1,400	1,400
6710 Dues & Memberships	598	-	-	1,200	1,200
6735 Lock Box Services	6,902	48,000	-	52,000	52,000
6737 Shredding Services	-	2,080	-	2,080	2,080
6756 Training Expense	1,451	31,138	-	31,277	32,292
6770 Administrative Service Fees	-	290,000	-	-	-
Total Contractual Services	112,635	1,145,758	-	1,056,217	1,537,967
7010 Office Supplies	7,493	30,000	-	44,500	44,500
7041 Paper Supplies - Copier Paper	5,826	10,000	-	10,000	10,000
Total Supplies	13,319	40,000	-	54,500	54,500
8150 Office Furniture & Fixtures	-	2,420	-	21,000	21,000
8160 Radio/Communications Equipment	324	16,000	-	16,000	16,000
8170 Other Equipment	-	800	-	6,000	6,000

Collections
CC1403

Line Item Description	Previous Year			Budget Year	
	2023	2024	Exp. as of	2025	2025
	Actual	Adopted	12/31/2024	Request	Rec.
8171 Personal Computer/Accessories	3,724	12,750	-	27,750	27,750
8172 Printers & Scanners	2,268	17,500	-	24,000	24,000
8210 Vehicle Lease Program	-	7,200	-	-	-
Total Capital Outlay	6,317	56,670	-	94,750	94,750
Total General Fund	\$ 1,288,737	\$ 3,678,804	-	\$ 3,706,828	\$ 4,248,142
Assessment Fund					
6662 Software Maintenance	466,121	500,000	-	500,000	31,600
Total Contractual Services	466,121	500,000	-	500,000	31,600
Total Assessment Fund	\$ 466,121	\$ 500,000	-	\$ 500,000	\$ 31,600
Total Collections	\$ 1,754,858	\$ 4,178,804	-	\$ 4,206,828	\$ 4,279,742

**Delinquent Tax Sale
CC1405**

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
General Fund					
5010 Regular Salaries	206,674	318,958	-	285,983	341,484
5030 Over Time Salaries	1,194	5,000	-	5,000	5,000
5040 FICA Taxes	15,146	25,270	-	22,199	26,899
5050 Pension Contributions	23,525	45,170	-	39,725	44,198
5060 Insurance Benefits	64,249	99,481	-	95,721	113,272
5061 Dental & Vision	326	579	-	464	201
5062 HSA Contribution	975	1,300	-	1,300	-
5066 Life Insurance Benefit	59	91	-	91	273
5090 Salary Adjustments	-	6,379	-	5,028	5,123
5150 Long Term Disability	1,545	1,627	-	1,454	1,707
Total Personnel Services	313,693	503,855	-	456,965	538,157
6120 Mileage Reimbursement	94	681	-	697	697
6160 Meeting Expense	808	3,000	-	3,000	3,000
6165 Coffee & Water Service	-	1,350	-	1,350	1,350
6200 Legal Notices	3,042	16,600	-	16,600	16,600
6756 Training Expense	-	6,408	-	6,704	6,829
6786 Tax Sale Posting Services	40,215	70,000	-	72,000	72,000
Total Contractual Services	44,159	98,039	-	100,351	100,476
7010 Office Supplies	4,980	6,000	-	6,000	6,000
7350 Lumber Wood & Supplies	2,268	4,000	-	4,500	4,500
Total Supplies	7,248	10,000	-	10,500	10,500
8171 Personal Computer/Accessories	3,071	5,075	-	5,075	5,075
8172 Printers & Scanners	-	500	-	500	500
Total Capital Outlay	3,071	5,575	-	5,575	5,575
Total General Fund	\$ 368,171	\$ 617,469	-	\$ 573,391	\$ 654,708
Total Delinquent Tax Sale	\$ 368,171	\$ 617,469	-	\$ 573,391	\$ 654,708

Senior Tax Relief
CC1406

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
General Fund					
5010 Regular Salaries	-	\$ 241,064	-	\$ 212,627	\$ 274,060
5030 Over Time Salaries	-	16,395	-	18,077	18,077
5034 Bilingual Incentive Pay	-	-	-	4,160	4,160
5040 FICA Taxes	-	20,066	-	17,604	21,957
5050 Pension Contributions	-	35,732	-	31,505	36,080
5060 Insurance Benefits	-	53,268	-	41,056	53,875
5061 Dental & Vision	-	240	-	358	376
5066 Life Insurance Benefit	-	78	-	65	234
5090 Salary Adjustments	-	4,820	-	3,055	3,975
5150 Long Term Disability	-	1,206	-	1,154	1,462
Total Personnel Services	-	372,869	-	329,661	414,256
6085 Temp Agency Services	-	-	-	31,680	31,680
6110 Postage	-	-	-	25,000	25,000
6120 Mileage Reimbursement	-	-	-	161	161
6160 Meeting Expense	-	-	-	3,000	3,000
6165 Coffee & Water Service	-	-	-	1,350	1,350
6210 Advertising	-	10,000	-	-	-
6230 Printing	-	-	-	30,000	30,000
6641 Copier Rental/Maintenance	-	-	-	1,080	1,080
6661 Software Purchases	-	100,000	-	20,000	20,000
6756 Training Expense	-	4,820	-	4,253	5,480
Total Contractual Services	-	114,820	-	116,524	117,751
7010 Office Supplies	-	5,000	-	5,000	5,000
7041 Paper Supplies - Copier Paper	-	5,000	-	2,500	2,500
Total Supplies	-	10,000	-	7,500	7,500
8150 Office Furniture & Fixtures	-	10,000	-	5,000	5,000
8171 Personal Computer/Accessories	-	-	-	10,000	10,000
8172 Printers & Scanners	-	-	-	1,500	1,500
8201 PC Lifecycle Lease	-	5,000	-	-	-
Total Capital Outlay	-	15,000	-	16,500	16,500
Total General Fund	-	\$ 512,689	-	\$ 470,185	\$ 556,007
Total Senior Tax Relief	-	\$ 512,689	-	\$ 470,185	\$ 556,007

Jackson County Land Trust
CC1022

Line Item Description	Previous Year			Budget Year	
	2023	2024	Exp. as of	2025	2025
	Actual	Adopted	12/31/2024	Request	Rec.
General Fund					
6787 Land Trust Expenses	-	\$ 14,100	-	-	\$ 14,784
Total Contractual Services	-	14,100	-	-	14,784
Total General Fund	-	\$ 14,100	-	-	\$ 14,784
Total Jackson County Land Trust	-	\$ 14,100	-	-	\$ 14,784

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Jackson County Sports Authority
CC5010

Line Item Description	Previous Year			Budget Year	
	2023	2024	Exp. as of	2025	2025
	Actual	Adopted	12/31/2024	Request	Rec.
General Fund					
6310 Property Insurance	-	\$ 1,571,341	-	\$ 1,846,142	\$ 1,710,578
Total Contractual Services	-	1,571,341	-	1,846,142	1,710,578
Total General Fund	-	\$ 1,571,341	-	\$ 1,846,142	\$ 1,710,578
Total Jackson County Sports Authority	-	\$ 1,571,341	-	\$ 1,846,142	\$ 1,710,578

**Jackson County Sports Authority Payroll
CC5020**

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
General Fund					
5010 Regular Salaries	\$ 198,669	\$ 305,718	-	\$ 335,026	\$ 349,586
5020 Seasonal Salaries	10,710	50,450	-	10,296	12,480
5025 Part Time Salaries	-	18,200	-	-	-
5040 FICA Taxes	15,317	29,134	-	26,802	28,100
5050 Pension Contributions	20,552	42,690	-	46,553	44,602
5060 Insurance Benefits	29,895	51,523	-	39,366	49,006
5061 Dental & Vision	137	244	-	150	52
5062 HSA Contribution	4,275	5,700	-	3,900	-
5066 Life Insurance Benefit	42	-	-	65	-
5090 Salary Adjustments	-	-	-	5,026	5,244
5150 Long Term Disability	-	-	-	1,727	11
Total Personnel Services	279,596	503,659	-	468,911	489,081
6310 Property Insurance	1,271,446	-	-	-	-
6320 Worker's Compensation	1,678	2,026	-	-	1,934
6756 Training Expense	-	-	-	6,700	-
Total Contractual Services	1,273,124	2,026	-	6,700	1,934
Total General Fund	\$ 1,552,720	\$ 505,685	-	\$ 475,611	\$ 491,015
Total Jackson County Sports Authority Payroll	\$ 1,552,720	\$ 505,685	-	\$ 475,611	\$ 491,015

**Public Works - Director's Office
CC1501**

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
Special Road and Bridge Fund					
5010 Regular Salaries	\$ 137,972	\$ 359,643	-	\$ 479,159	\$ 380,362
5025 Part Time Salaries	32,436	60,715	-	60,715	60,715
5037 Mobile Phone Allowance	440	1,320	-	1,320	1,320
5040 FICA Taxes	12,490	32,801	-	41,921	34,249
5050 Pension Contributions	14,017	50,220	-	66,581	48,529
5060 Insurance Benefits	25,980	63,931	-	71,917	79,619
5061 Dental & Vision	50	152	-	177	125
5062 HSA Contribution	1,725	3,600	-	5,400	-
5066 Life Insurance Benefit	17	52	-	78	156
5090 Salary Adjustments	-	8,407	-	8,099	6,617
5150 Long Term Disability	1,201	2,102	-	2,700	2,205
Total Personnel Services	226,329	582,943	-	738,067	613,897
6120 Mileage Reimbursement	-	20,000	-	20,000	500
6160 Meeting Expense	632	1,000	-	1,000	1,000
6165 Coffee & Water Service	125	500	-	500	500
6380 Legal Liability Claims	10,073	1,673	-	1,673	1,025
6530 Maint & Repair - Auto Equip	213	400	-	400	400
6710 Dues & Memberships	364	1,000	-	1,000	1,000
6712 Pre-Employment Services	-	100	-	100	100
6756 Training Expense	-	7,193	-	9,584	7,608
6793 Catering Services	-	1,200	-	1,200	1,200
Total Contractual Services	11,407	33,066	-	35,457	13,333
7010 Office Supplies	541	-	-	-	-
7110 Gasoline	184	930	-	930	930
7190 Wearing Apparel	105	2,000	-	2,000	2,000
7230 Other Operating Supplies	-	1,500	-	1,500	1,500
Total Supplies	829	4,430	-	4,430	4,430
8171 Personal Computer/Accessories	-	5,500	-	5,500	-
Total Capital Outlay	-	5,500	-	5,500	-
Total Special Road and Bridge Fund	\$ 238,565	\$ 625,939	-	\$ 783,454	\$ 631,660
Total Director's Office	\$ 238,565	\$ 625,939	-	\$ 783,454	\$ 631,660

**Yard Waste Facility
PGYDW1523**

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
General Fund					
6676 Rent - Outside Sanitation Fac.	595	760	-	760	760
6726 Tree Removal Services	8,000	8,075	-	25,000	25,000
6771 Credit Card Payment Service Fee	554	1,500	-	1,500	1,500
Total Contractual Services	9,149	10,335	-	27,260	27,260
7110 Gasoline	-	380	-	380	380
Total Supplies	-	380	-	380	380
Total General Fund	\$ 9,149	\$ 10,715	-	\$ 27,640	\$ 27,640
Total Yard Waste Facility	\$ 9,149	\$ 10,715	-	\$ 27,640	\$ 27,640

**Public Works - Development
CC1504**

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
Special Road and Bridge Fund					
5010 Regular Salaries	175,611	268,882	-	277,398	277,398
5027 Board/Commission Salaries	-	-	-	667	-
5040 FICA Taxes	12,600	20,981	-	21,590	21,539
5050 Pension Contributions	19,509	37,546	-	38,545	35,392
5060 Insurance Benefits	37,200	64,115	-	63,689	77,886
5061 Dental & Vision	191	368	-	344	227
5062 HSA Contribution	2,700	3,600	-	4,900	-
5066 Life Insurance Benefit	42	65	-	65	195
5090 Salary Adjustments	-	5,378	-	4,161	4,161
5150 Long Term Disability	1,272	1,345	-	1,388	1,388
Total Personnel Services	249,124	402,280	-	412,747	418,186
6110 Postage	1,120	2,500	-	2,500	2,500
6165 Coffee & Water Service	-	603	-	603	603
6200 Legal Notices	447	1,000	-	1,000	1,000
6230 Printing	59	600	-	600	600
6641 Copier Rental/Maintenance	1,072	2,000	-	2,000	2,000
6643 Mobile Phone/Pager Rental	-	1,000	-	1,840	1,840
6710 Dues & Memberships	1,248	2,000	-	1,000	1,000
6756 Training Expense	644	5,378	-	5,547	5,547
6794 Car Wash Services	500	750	-	750	750
6851 Stormwater Commission	2,500	2,500	-	2,500	2,500
6881 Licenses & Permits	-	500	-	500	500
Total Contractual Services	7,590	18,831	-	18,840	18,840
7010 Office Supplies	784	1,200	-	1,200	1,200
7041 Paper Supplies - Copier Paper	270	500	-	500	500
7110 Gasoline	4,629	9,269	-	9,269	9,269
7190 Wearing Apparel	602	1,500	-	1,500	1,500
7230 Other Operating Supplies	-	85	-	85	85
Total Supplies	6,285	12,554	-	12,554	12,554
Total Special Road and Bridge Fund	\$ 262,999	\$ 433,665	-	\$ 444,141	\$ 449,580
Total Development	\$ 262,999	\$ 433,665	-	\$ 444,141	\$ 449,580

**Public Works - Engineering
CC1502**

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
Special Road and Bridge Fund					
5010 Regular Salaries	\$ 223,512	\$ 414,482	-	\$ 355,819	\$ 531,173
5020 Seasonal Salaries	-	25,740	-	25,740	33,696
5025 Part Time Salaries	-	16,234	-	16,234	16,234
5030 Over Time Salaries	13,419	25,000	-	25,000	25,000
5040 FICA Taxes	17,321	37,490	-	27,629	45,736
5050 Pension Contributions	32,474	61,032	-	49,443	70,911
5060 Insurance Benefits	44,542	85,645	-	99,752	126,963
5061 Dental & Vision	151	302	-	332	501
5066 Life Insurance Benefit	42	78	-	65	312
5090 Salary Adjustments	-	8,616	-	5,337	7,969
5150 Long Term Disability	2,149	2,283	-	1,779	2,823
Total Personnel Services	333,611	676,902	-	607,130	861,318
6015 Title Searches	-	1,200	-	1,200	1,200
6030 Architectural & Engineering Sv	17,583	20,000	-	20,000	20,000
6040 Appraisal Services	-	1,000	-	1,000	1,000
6080 Other Professional Services	27	6,500	-	6,500	6,500
6110 Postage	-	200	-	200	200
6120 Mileage Reimbursement	-	200	-	200	200
6160 Meeting Expense	135	1,000	-	1,000	1,000
6165 Coffee & Water Service	606	850	-	850	850
6200 Legal Notices	-	200	-	200	200
6210 Advertising	-	500	-	500	500
6220 Photographing & Blue Printing	-	100	-	100	100
6230 Printing	140	500	-	500	500
6540 Maint & Repair - Office Equip	-	1,000	-	1,000	1,000
6641 Copier Rental/Maintenance	1,078	2,000	-	2,000	2,000
6662 Software Maintenance	10,881	12,000	-	12,000	12,000
6710 Dues & Memberships	244	1,200	-	1,200	1,200
6713 Drug Screening Services	-	600	-	600	600
6734 Towing Services	109	-	-	-	-
6756 Training Expense	99	8,291	-	7,117	10,625
6791 Microfilm/Microfiche Services	-	1,000	-	1,000	1,000
6794 Car Wash Services	-	500	-	500	500
Total Contractual Services	30,901	58,841	-	57,667	61,175
7010 Office Supplies	357	3,000	-	3,000	3,000
7020 Reference Books/Publications	257	300	-	300	300
7041 Paper Supplies - Copier Paper	-	1,400	-	1,400	1,400
7110 Gasoline	4,514	15,000	-	15,000	15,000
7190 Wearing Apparel	543	-	-	-	-
7230 Other Operating Supplies	-	600	-	600	600
7510 Small Tools/Minor Equipment	3,059	2,000	-	2,000	2,000
Total Supplies	8,730	22,300	-	22,300	22,300
8171 Personal Computer/Accessories	-	2,000	-	2,000	2,000
Total Capital Outlay	-	2,000	-	2,000	2,000
Total Special Road and Bridge Fund	\$ 373,241	\$ 760,043	-	\$ 689,097	\$ 946,793
Total Engineering	\$ 373,241	\$ 760,043	-	\$ 689,097	\$ 946,793

**Public Works - Fleet Replacement
CC1011**

Line Item Description	Previous Year			Budget Year	
	2023	2024	Exp. as of	2025	2025
	Actual	Adopted	12/31/2024	Request	Rec.
Special Road and Bridge Fund					
8110 Heavy Machinery & Equipment	277,163	620,000	-	620,000	620,000
8210 Vehicle Lease Program	133,630	335,000	-	335,000	335,000
Total Capital Outlay	410,793	955,000	-	955,000	955,000
Total Special Road and Bridge Fund	\$ 410,793	\$ 955,000	-	\$ 955,000	\$ 955,000
Total Fleet Replacement	\$ 410,793	\$ 955,000	-	\$ 955,000	\$ 955,000

**Public Works - Planning Commission
CC1505**

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
Special Road and Bridge Fund					
5027 Board/Commission Salaries	\$ 2,300	\$ 6,003	-	\$ 5,336	\$ 6,002
5040 FICA Taxes	176	459	-	408	459
Total Personnel Services	2,476	6,462	-	5,744	6,461
6160 Meeting Expense	-	1,000	-	-	1,000
Total Contractual Services	-	1,000	-	-	1,000
Total Special Road and Bridge Fund	\$ 2,476	\$ 7,462	-	\$ 5,744	\$ 7,461
Total Planning Commission	\$ 2,476	\$ 7,462	-	\$ 5,744	\$ 7,461

**Public Works - Road and Bridge Maintenance
CC1506**

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
Special Road and Bridge Fund					
5010 Regular Salaries	\$ 1,073,130	\$ 1,858,821	-	\$ 1,745,919	\$ 1,904,177
5030 Over Time Salaries	51,052	-	-	120,000	120,000
5040 FICA Taxes	80,485	145,037	-	135,571	157,035
5050 Pension Contributions	174,447	259,562	-	242,594	258,034
5060 Insurance Benefits	290,326	462,930	-	351,606	483,433
5061 Dental & Vision	1,376	2,338	-	2,095	1,661
5062 HSA Contribution	13,000	17,300	-	11,600	-
5066 Life Insurance Benefit	289	572	-	481	1,560
5090 Salary Adjustments	-	37,177	-	26,195	28,565
5094 Salary Savings	-	(500,000)	-	(500,000)	(600,000)
5150 Long Term Disability	10,802	9,295	-	8,730	9,521
Total Personnel Services	1,694,907	2,293,032	-	2,144,791	2,363,986
6030 Architectural & Engineering Sv	-	3,500	-	3,500	3,500
6080 Other Professional Services	-	3,600	-	3,600	3,600
6087 Locksmith Services	862	1,500	-	1,500	1,500
6110 Postage	356	400	-	400	400
6160 Meeting Expense	80	5,000	-	5,000	5,000
6165 Coffee & Water Service	1,048	2,400	-	2,400	2,400
6310 Property Insurance	7,263	8,977	-	10,546	9,772
6320 Worker's Compensation	282,921	224,500	-	224,500	47,951
6370 Vehicle Liability Insurance	71,858	96,993	-	87,804	87,804
6372 Equipment Liability Insurance	12,554	12,554	-	12,554	12,554
6460 Refuse Collection	14,041	30,000	-	30,000	30,000
6515 Maint & Repair - Drainage	38,916	60,000	-	60,000	60,000
6570 Maint & Repair - Miscellaneous	5,656	-	-	-	-
6641 Copier Rental/Maintenance	1,035	5,000	-	5,000	5,000
6670 Rent - Miscellaneous	1,747	1,747	-	1,747	1,747
6675 Rent - Uniforms	5,943	12,000	-	12,000	12,000
6676 Rent - Outside Sanitation Fac.	1,050	2,000	-	2,000	2,000
6710 Dues & Memberships	976	2,280	-	2,280	2,280
6713 Drug Screening Services	961	3,000	-	3,000	3,000
6725 Emergency Response	70,023	135,000	-	135,000	135,000
6726 Tree Removal Services	4,470	30,000	-	40,000	40,000
6730 Janitor Services	1,186	-	-	-	-
6756 Training Expense	11,901	37,177	-	34,915	57,124
6790 Other Contractual Services	1,061	-	-	-	-
6796 Animal/Pest Control/Extermination Serv	700	1,200	-	1,200	1,200
6895 Levee District Tax	-	5,700	-	5,700	5,700
Total Contractual Services	536,607	684,528	-	684,646	529,532
7010 Office Supplies	1,500	2,000	-	2,000	2,000
7041 Paper Supplies - Copier Paper	388	400	-	400	400
7130 Building Cleaning Supplies	993	2,700	-	2,700	2,700
7190 Wearing Apparel	350	10,500	-	10,500	10,500
7192 Safety Equipment	575	2,000	-	2,000	2,000
7220 Garden/Agriculture Supplies	1,447	25,000	-	25,000	25,000
7380 Asphalt	15,894	110,000	-	160,000	160,000
7390 Concrete	1,380	5,000	-	5,000	5,000
7420 Traffic Control Supplies	23,436	35,000	-	35,000	35,000
7430 Road Oil	71,717	20,000	-	50,000	50,000
7440 Rock	6,240	30,000	-	50,000	50,000

**Public Works - Road and Bridge Maintenance
CC1506**

Line Item Description	Previous Year			Budget Year	
	2023	2024	Exp. as of 12/31/2024	2025	2025
	Actual	Adopted		Request	Rec.
7450 Salt, Sand, & Icemelt	206,975	275,000	-	275,000	275,000
7510 Small Tools/Minor Equipment	3,019	8,000	-	8,000	8,000
Total Supplies	333,916	525,600	-	625,600	625,600
8020 Buildings & Improvements	7,671	1,000,000	-	1,000,000	500,000
8040 Roads & Highways	62,963	3,859,593	-	7,000,000	5,000,000
Total Capital Outlay	70,634	4,859,593	-	8,000,000	5,500,000
Total Special Road and Bridge Fund	\$ 2,636,065	\$ 8,362,753	-	\$ 11,455,037	\$ 9,019,118
Total Road and Bridge Maintenance	\$ 2,636,065	\$ 8,362,753	-	\$ 11,455,037	\$ 9,019,118

**Public Works - Special Projects
CC1507**

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
Special Road and Bridge Fund					
6030 Architectural & Engineering Sv	-	\$ 15,000	-	-	-
6726 Tree Removal Services	-	25,000	-	25,000	25,000
Total Contractual Services	-	40,000	-	25,000	25,000
8010 Land & Right of Way	115	10,000	-	10,000	10,000
8040 Roads & Highways	70,042	100,000	-	430,000	330,000
Total Capital Outlay	70,157	110,000	-	440,000	340,000
Total Special Road and Bridge Fund	\$ 70,157	\$ 150,000	-	\$ 465,000	\$ 365,000
County Improvement Fund					
6030 Architectural & Engineering Sv	\$ 86,683	-	-	-	-
Total Contractual Services	86,683	-	-	-	-
8040 Roads & Highways	-	1,200,000	-	-	-
Total Capital Outlay	-	1,200,000	-	-	-
Total County Improvement Fund	\$ 86,683	\$ 1,200,000	-	-	-
Total Special Projects	\$ 156,841	\$ 1,350,000	-	\$ 465,000	\$ 365,000

**Public Works - Vehicle Maintenance Center
CC1509**

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
Special Road and Bridge Fund					
5010 Regular Salaries	-	\$ 276,301	-	\$ 387,050	\$ 392,778
5040 FICA Taxes	-	21,563	-	30,054	30,499
5050 Pension Contributions	-	38,584	-	53,780	50,114
5060 Insurance Benefits	-	86,401	-	113,988	131,721
5061 Dental & Vision	-	437	-	453	248
5062 HSA Contribution	-	-	-	2,600	-
5066 Life Insurance Benefit	-	73	-	104	312
5090 Salary Adjustments	-	5,527	-	5,806	5,893
5150 Long Term Disability	-	1,380	-	1,934	1,964
Total Personnel Services	-	430,266	-	595,769	613,529
6520 Maint & Repair - Heavy Equip	116,594	226,652	-	219,000	219,000
6530 Maint & Repair - Auto Equip	24,157	40,000	-	20,000	20,000
6570 Maint & Repair - Miscellaneous	20,358	40,000	-	40,000	40,000
6661 Software Purchases	104	3,000	-	3,000	3,000
6662 Software Maintenance	5,541	10,000	-	10,000	10,000
6670 Rent - Miscellaneous	-	1,500	-	1,500	1,500
6675 Rent - Uniforms	-	4,000	-	4,000	4,000
6680 Rent - Heavy Equipment	41,690	(10,000)	-	20,000	20,000
6734 Towing Services	3,133	20,000	-	20,000	20,000
6756 Training Expense	-	5,527	-	7,740	7,854
6790 Other Contractual Services	4,440	1,500	-	1,500	1,500
6881 Licenses & Permits	104	600	-	600	600
Total Contractual Services	216,120	342,779	-	347,340	347,454
7010 Office Supplies	1,064	1,500	-	1,500	1,500
7041 Paper Supplies - Copier Paper	194	-	-	-	-
7110 Gasoline	75,545	172,000	-	172,000	125,000
7190 Wearing Apparel	-	1,000	-	1,000	1,000
7192 Safety Equipment	436	4,000	-	4,000	4,000
7240 Motor Oil & Lubricants	5,807	12,000	-	12,000	12,000
7310 Auto & Truck Parts	20,491	65,000	-	65,000	65,000
7320 Machinery & Equipment Parts	33,770	75,000	-	75,000	75,000
7350 Lumber Wood & Supplies	1,000	-	-	1,000	1,000
7372 Welding Supplies	-	2,500	-	2,500	2,500
7410 License Plates & Registration	127	500	-	500	500
7460 Batteries & Anti-Freeze	5,791	10,000	-	10,000	10,000
7490 Tires	28,835	35,000	-	50,000	50,000
7510 Small Tools/Minor Equipment	19,093	35,000	-	30,000	30,000
Total Supplies	192,153	413,500	-	424,500	377,500
Total Special Road and Bridge Fund	\$ 408,273	\$ 1,186,545	-	\$ 1,367,609	\$ 1,338,483
Total Vehicle Maintenance Center	\$ 408,273	\$ 1,186,545	-	\$ 1,367,609	\$ 1,338,483

**Recorder of Deeds
CC1801**

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
General Fund					
5010 Regular Salaries	491,213	852,635	-	206,626	982,776
5030 Over Time Salaries	4,411	7,500	-	-	10,000
5037 Mobile Phone Allowance	440	660	-	-	660
5040 FICA Taxes	36,682	67,107	-	16,044	77,072
5050 Pension Contributions	72,235	120,011	-	28,711	126,649
5060 Insurance Benefits	100,698	174,900	-	33,477	222,150
5061 Dental & Vision	343	669	-	120	510
5062 HSA Contribution	2,925	3,600	-	1,300	-
5066 Life Insurance Benefit	133	247	-	26	741
5090 Salary Adjustments	-	17,052	-	3,100	14,742
5150 Long Term Disability	4,692	4,262	-	1,033	4,913
Total Personnel Services	713,772	1,248,643	-	290,437	1,440,213
6110 Postage	1,812	4,000	-	-	4,000
6120 Mileage Reimbursement	73	1,000	-	-	1,000
6160 Meeting Expense	410	1,500	-	-	2,000
6165 Coffee & Water Service	351	500	-	-	500
6230 Printing	3,300	7,000	-	-	7,000
6320 Worker's Compensation	14,851	15,867	-	-	13,267
6330 Bond & Surety	709	1,500	-	-	760
6370 Vehicle Liability Insurance	546	619	-	639	639
6670 Rent - Miscellaneous	2,640	3,500	-	-	4,500
6710 Dues & Memberships	879	500	-	-	2,000
6756 Training Expense	4,260	17,052	-	4,133	19,656
Total Contractual Services	29,831	53,038	-	4,772	55,322
7010 Office Supplies	4,739	11,000	-	-	11,000
Total Supplies	4,739	11,000	-	-	11,000
Total General Fund	\$ 748,342	\$ 1,312,681	-	\$ 295,209	\$ 1,506,535
Recorder Technology Fund					
5010 Regular Salaries	-	-	-	826,572	-
5040 FICA Taxes	-	-	-	64,178	-
5050 Pension Contributions	-	-	-	114,855	-
5060 Insurance Benefits	-	-	-	180,032	-
5061 Dental & Vision	-	-	-	601	-
5062 HSA Contribution	-	-	-	4,400	-
5066 Life Insurance Benefit	-	-	-	247	-
5090 Salary Adjustments	-	-	-	12,400	-
5150 Long Term Disability	-	-	-	4,133	-
Total Personnel Services	-	-	-	1,207,418	-
6540 Maint & Repair - Office Equip	-	2,200	-	-	2,200
6641 Copier Rental/Maintenance	937	3,819	-	-	3,819
6662 Software Maintenance	87,980	91,903	-	-	105,000
6756 Training Expense	-	-	-	16,532	-
Total Contractual Services	88,917	97,922	-	16,532	111,019
8150 Office Furniture & Fixtures	-	32,000	-	-	37,000

**Recorder of Deeds
CC1801**

Line Item Description	Previous Year			Budget Year	
	2023	2024	Exp. as of	2025	2025
	Actual	Adopted	12/31/2024	Request	Rec.
8172 Printers & Scanners	2,980	-	-	-	36,000
Total Capital Outlay	2,980	32,000	-	-	73,000
Total Recorder Technology Fund	\$ 91,897	\$ 129,922	-	\$ 1,223,950	\$ 184,019
Total Recorder of Deeds	\$ 840,239	\$ 1,442,603	-	\$ 1,519,159	\$ 1,690,554

**Records Center
CC1804**

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
General Fund					
5010 Regular Salaries	-	\$ 107,952	-	\$ 24,892	\$ 124,800
5040 FICA Taxes	-	8,423	-	1,932	9,690
5050 Pension Contributions	-	15,074	-	3,459	15,924
5060 Insurance Benefits	-	42,355	-	8,878	52,415
5061 Dental & Vision	-	161	-	40	78
5066 Life Insurance Benefit	-	39	-	13	117
5090 Salary Adjustments	-	2,159	-	373	1,872
5150 Long Term Disability	-	540	-	124	624
Total Personnel Services	-	178,003	-	39,711	205,520
6087 Locksmith Services	-	8,000	-	-	1,000
6120 Mileage Reimbursement	-	22	-	-	25
6160 Meeting Expense	-	2,000	-	-	2,000
6165 Coffee & Water Service	-	300	-	-	300
6310 Property Insurance	-	12,574	-	-	13,688
6420 Electricity	-	60,000	-	-	60,000
6460 Refuse Collection	-	600	-	-	650
6520 Maint & Repair - Heavy Equip	-	8,714	-	-	8,714
6530 Maint & Repair - Auto Equip	-	1,000	-	-	1,000
6540 Maint & Repair - Office Equip	-	1,000	-	-	1,000
6675 Rent - Uniforms	-	300	-	-	300
6730 Janitor Services	-	610	-	-	610
6737 Shredding Services	-	3,500	-	-	5,000
6756 Training Expense	-	2,659	-	498	2,496
6791 Microfilm/Microfiche Services	-	32,000	-	-	32,000
6796 Animal/Pest Control/Extermination Services	-	2,000	-	-	2,000
Total Contractual Services	-	135,279	-	498	130,783
7010 Office Supplies	-	3,000	-	-	3,000
7110 Gasoline	-	300	-	-	300
7230 Other Operating Supplies	-	300	-	-	300
7490 Tires	-	500	-	-	1,000
Total Supplies	-	4,100	-	-	4,600
8171 Personal Computer/Accessories	-	10,244	-	-	10,244
Total Capital Outlay	-	10,244	-	-	10,244
Total General Fund	-	\$ 327,626	-	\$ 40,209	\$ 351,147
Recorders Fees					
6310 Property Insurance	-	-	-	14,773	-
6540 Maint & Repair - Office Equip	-	5,000	-	-	5,000
6620 Rent - Buildings	-	231,183	-	-	240,000
6738 Moving Services	-	47,000	-	-	5,000
Total Contractual Services	-	283,183	-	14,773	250,000
8171 Personal Computer/Accessories	-	40,000	-	-	40,000
Total Capital Outlay	-	40,000	-	-	40,000
Total Recorders Fees	-	\$ 323,183	-	\$ 14,773	\$ 290,000
Total Records Center	-	\$ 650,809	-	\$ 54,982	\$ 641,147

Jackson County Historical Society
CC1805

Line Item Description	Previous Year			Budget Year	
	2023	2024	Exp. as of	2025	2025
	Actual	Adopted	12/31/2024	Request	Rec.
Recorders Fees					
6070 Intergovernmental Agreements	-	\$ 36,000	-	-	\$ 36,000
Total Contractual Services	-	36,000	-	-	36,000
Total Recorders Fees	-	\$ 36,000	-	-	\$ 36,000
Total Jackson County Historical Society	-	\$ 36,000	-	-	\$ 36,000

BUDGET OVERVIEW

COUNTY PUBLIC HEALTH

Account Type	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Adopted
Personnel Services	4,221,598	7,244,055	-	7,911,136
Contractual Services	6,565,183	7,456,432	-	11,146,721
Supplies	97,791	230,660	-	249,260
Capital Outlay	40,157	164,500	-	76,500
	<u>\$10,924,729</u>	<u>\$15,095,647</u>	<u>-</u>	<u>\$19,383,617</u>
Department				
Jackson County Health Department	624,181	515,752	-	4,013,266
City of Blue Springs	-	66,077	-	-
Environmental Health	632,391	1,152,860	-	1,246,683
Animal Control	-	25,000	-	25,000
Household Hazardous Waste Program	35,907	28,600	-	28,600
Indigent Burials\Cremations	80,984	150,000	-	150,000
Trophy Estates	16,326	45,360	-	45,360
Medical Examiner	2,916,482	5,108,992	-	5,678,571
Public Administrator	1,544,085	2,779,792	-	2,936,258
University Health	5,074,373	5,223,214	-	5,259,879
	<u>\$10,924,729</u>	<u>\$15,095,647</u>	<u>-</u>	<u>\$19,383,617</u>
Fund				
Health Fund	10,908,403	14,984,210	-	19,338,257
Sewer Fund	16,326	111,437	-	45,360
	<u>\$10,924,729</u>	<u>\$15,095,647</u>	<u>-</u>	<u>\$19,383,617</u>

County Public Health
Full-Time Equivalents (FTE)

Department	2023	2024	2025
Environmental Health	10.0	10.0	12.0
Medical Examiner	27.0	29.0	30.0
Public Administrator	31.0	32.0	32.0
	<u>68.0</u>	<u>71.0</u>	<u>74.0</u>

**Environmental Health
CC1503**

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
Health Fund					
5010 Regular Salaries	334,744	566,046	-	588,583	689,601
5030 Over Time Salaries	11,440	15,000	-	15,000	25,000
5040 FICA Taxes	25,539	45,318	-	45,701	55,458
5050 Pension Contributions	41,047	80,935	-	81,785	91,127
5060 Insurance Benefits	119,873	217,126	-	197,133	252,039
5061 Dental & Vision	709	1,243	-	971	874
5062 HSA Contribution	975	1,300	-	1,300	-
5066 Life Insurance Benefit	78	130	-	130	468
5090 Salary Adjustments	-	18,821	-	8,829	10,344
5150 Long Term Disability	2,609	2,830	-	2,943	3,447
Total Personnel Services	537,015	948,749	-	942,375	1,128,358
6050 Court Reporting Services	-	5,000	-	5,000	5,000
6084 Interpreter Services	-	5,000	-	5,000	5,000
6110 Postage	1,069	2,304	-	2,304	2,304
6160 Meeting Expense	317	450	-	450	450
6165 Coffee & Water Service	6	1,000	-	1,000	1,000
6230 Printing	1,385	1,000	-	1,000	5,500
6320 Worker's Compensation	2,504	3,216	-	3,216	2,649
6370 Vehicle Liability Insurance	9,287	10,520	-	8,333	8,333
6530 Maint & Repair - Auto Equip	329	5,000	-	5,000	5,000
6641 Copier Rental/Maintenance	1,112	1,700	-	1,700	1,700
6662 Software Maintenance	19,800	19,800	-	19,800	19,800
6710 Dues & Memberships	75	1,000	-	1,000	1,000
6713 Drug Screening Services	-	500	-	500	500
6756 Training Expense	6,946	11,321	-	11,769	13,789
6771 Credit Card Payment Service Fee	4,134	15,000	-	15,000	-
Total Contractual Services	46,964	82,811	-	81,072	72,025
7010 Office Supplies	4,686	3,500	-	3,500	3,500
7041 Paper Supplies - Copier Paper	273	400	-	400	400
7110 Gasoline	8,209	25,000	-	25,000	25,000
7180 Laboratory Supplies	1,895	6,000	-	6,000	6,000
7190 Wearing Apparel	292	1,400	-	1,400	1,400
7192 Safety Equipment	544	5,000	-	5,000	5,000
Total Supplies	15,899	41,300	-	41,300	41,300
8020 Buildings & Improvements	-	-	-	30,000	-
8201 PC Lifecycle Lease	-	-	-	-	5,000
8210 Vehicle Lease Program	32,513	80,000	-	-	-
Total Capital Outlay	32,513	80,000	-	30,000	5,000
Total Health Fund	\$ 632,391	\$ 1,152,860	-	\$ 1,094,747	\$ 1,246,683
Total Environmental Health	\$ 632,391	\$ 1,152,860	-	\$ 1,094,747	\$ 1,246,683

**Household Hazardous Waste Program
PGHHW1524**

Line Item Description	Previous Year			Budget Year	
	2023	2024	Exp. as of	2025	2025
	Actual	Adopted	12/31/2024	Request	Rec.
Health Fund					
6160 Meeting Expense	\$ 266	\$ 300	-	\$ 300	\$ 300
6460 Refuse Collection	1,171	1,300	-	1,300	1,300
6798 Grant Match	8,377	-	-	-	-
6809 Hazardous Waste	26,093	27,000	-	27,000	27,000
Total Contractual Services	35,907	28,600	-	28,600	28,600
Total Health Fund	\$ 35,907	\$ 28,600	-	\$ 28,600	\$ 28,600
Total Household Hazardous Waste Program	\$ 35,907	\$ 28,600	-	\$ 28,600	\$ 28,600

**Animal Control
CC1522**

Line Item Description	Previous Year			Budget Year	
	2023	2024	Exp. as of	2025	2025
	Actual	Adopted	12/31/2024	Request	Rec.
Health Fund					
6089 Veterinarian Services	-	25,000	-	25,000	25,000
Total Contractual Services	-	25,000	-	25,000	25,000
Total Health Fund	-	\$ 25,000	-	\$ 25,000	\$ 25,000
Total Animal Control	-	\$ 25,000	-	\$ 25,000	\$ 25,000

**Trophy Estates
CC1520**

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
Sewer Fund					
6420 Electricity	1,130	2,300	-	2,300	2,300
6510 Maint & Repair - Buildings	12,220	20,800	-	20,800	20,800
6570 Maint & Repair - Miscellaneous	-	8,000	-	8,000	8,000
6847 Lab Fees	611	1,200	-	1,200	1,200
6881 Licenses & Permits	42	100	-	100	100
Total Contractual Services	14,004	32,400	-	32,400	32,400
7320 Machinery & Equipment Parts	121	1,000	-	1,000	1,000
7330 Plumbing Supplies	-	200	-	200	200
7360 Electrical Supplies	-	300	-	300	300
7462 Chemicals - Treatment	2,170	10,000	-	10,000	10,000
7510 Small Tools/Minor Equipment	31	1,460	-	1,460	1,460
Total Supplies	2,322	12,960	-	12,960	12,960
Total Sewer Fund	\$ 16,326	\$ 45,360	-	\$ 45,360	\$ 45,360
Total Trophy Estates	\$ 16,326	\$ 45,360	-	\$ 45,360	\$ 45,360

**Medical Examiner
CC2001**

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
Health Fund					
5010 Regular Salaries	1,640,870	2,735,260	-	2,976,969	3,037,129
5030 Over Time Salaries	64,137	100,000	-	100,000	100,000
5040 FICA Taxes	120,409	221,084	-	231,157	243,474
5050 Pension Contributions	198,537	394,567	-	413,656	400,064
5060 Insurance Benefits	188,502	342,008	-	364,515	430,718
5061 Dental & Vision	999	1,843	-	1,705	1,432
5062 HSA Contribution	7,800	11,000	-	14,100	-
5066 Life Insurance Benefit	208	377	-	377	1,170
5090 Salary Adjustments	-	54,708	-	44,655	45,557
5094 Salary Savings	-	(185,000)	-	-	(100,000)
5150 Long Term Disability	12,573	13,676	-	14,884	15,184
Total Personnel Services	2,234,036	3,689,523	-	4,162,018	4,174,728
6060 Medical & Dental Services	155,665	215,000	-	215,000	215,000
6110 Postage	4,205	5,000	-	6,500	6,500
6120 Mileage Reimbursement	-	1,000	-	1,000	1,000
6160 Meeting Expense	66	1,000	-	1,000	1,000
6165 Coffee & Water Service	548	1,500	-	1,500	1,500
6171 Forensic Transportation Expense	77,845	250,000	-	250,000	250,000
6210 Advertising	-	100	-	100	100
6230 Printing	779	1,500	-	1,500	1,500
6320 Worker's Compensation	10,380	19,268	-	-	57,541
6370 Vehicle Liability Insurance	13,370	48,393	-	6,461	6,461
6371 Malpractice Insurance	32,082	50,000	-	50,000	50,000
6510 Maint & Repair - Buildings	-	10,000	-	1,000	1,000
6520 Maint & Repair - Heavy Equip	1,395	-	-	-	-
6522 Maint & Repair - Medical Equipment	608	4,000	-	4,000	4,000
6530 Maint & Repair - Auto Equip	15,649	10,000	-	10,000	10,000
6641 Copier Rental/Maintenance	3,366	9,000	-	9,000	9,000
6642 Postage Meter Rental	-	1,000	-	1,000	1,000
6643 Mobile Phone/Pager Rental	337	2,500	-	2,500	2,500
6662 Software Maintenance	34,696	40,000	-	40,000	82,000
6710 Dues & Memberships	16,203	18,000	-	18,000	18,000
6730 Janitor Services	13,950	24,000	-	24,000	24,000
6737 Shredding Services	890	1,000	-	1,000	1,000
6740 Laundry Services	1,636	3,000	-	5,000	5,000
6756 Training Expense	4,689	54,708	-	59,540	60,741
6847 Lab Fees	215,698	400,000	-	400,000	440,000
Total Contractual Services	604,055	1,169,969	-	1,108,101	1,248,843
7010 Office Supplies	4,985	12,000	-	12,000	12,000
7020 Reference Books/Publications	1,000	2,000	-	2,000	2,000
7110 Gasoline	4,004	10,000	-	10,000	10,000
7180 Laboratory Supplies	34,450	90,000	-	90,000	90,000
7181 Body Bags	29,450	50,000	-	68,500	68,500
7190 Wearing Apparel	577	5,000	-	5,000	5,000
7400 Signs, Badges & Markers	30	-	-	-	-
Total Supplies	74,496	169,000	-	187,500	187,500
8120 Automobiles	-	40,000	-	40,000	40,000
8170 Other Equipment	3,086	36,500	-	23,500	23,500
8171 Personal Computer/Accessories	808	4,000	-	4,000	4,000

Medical Examiner
CC2001

Line Item Description	Previous Year			Budget Year	
	2023	2024	Exp. as of	2025	2025
	Actual	Adopted	12/31/2024	Request	Rec.
Total Capital Outlay	3,894	80,500	-	67,500	67,500
Total Health Fund	\$ 2,916,482	\$ 5,108,992	-	\$ 5,525,119	\$ 5,678,571
Total Medical Examiner	\$ 2,916,482	\$ 5,108,992	-	\$ 5,525,119	\$ 5,678,571

**Public Administrator
CC3501**

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
Health Fund					
5010 Regular Salaries	955,355	1,679,562	-	1,649,217	1,700,587
5036 Car Allowance	16,330	33,930	-	23,000	23,000
5040 FICA Taxes	70,526	131,058	-	128,054	132,045
5050 Pension Contributions	124,503	234,532	-	229,161	216,974
5060 Insurance Benefits	258,487	462,491	-	414,980	498,828
5061 Dental & Vision	1,142	2,007	-	1,745	1,392
5062 HSA Contribution	13,950	19,800	-	25,800	-
5066 Life Insurance Benefit	232	416	-	403	1,209
5090 Salary Adjustments	-	33,590	-	24,738	25,510
5150 Long Term Disability	10,023	8,397	-	8,247	8,505
Total Personnel Services	1,450,548	2,605,783	-	2,505,345	2,608,050
6010 Auditing & Accounting Services	-	5,000	-	6,000	6,000
6084 Interpreter Services	-	1,000	-	1,000	1,000
6086 Call Center Services	8,306	12,000	-	12,000	12,000
6110 Postage	3,315	8,000	-	8,000	8,000
6120 Mileage Reimbursement	8,116	14,000	-	14,000	14,000
6140 Travel Expense	2,839	3,500	-	3,500	3,500
6165 Coffee & Water Service	560	1,000	-	1,000	1,000
6230 Printing	709	2,000	-	2,000	2,000
6320 Worker's Compensation	7,513	9,969	-	-	8,699
6331 Official's Bond	5,250	5,300	-	5,000	5,250
6433 eFax Services	2,945	5,000	-	5,000	5,000
6641 Copier Rental/Maintenance	1,163	2,000	-	2,000	2,000
6662 Software Maintenance	33,963	52,000	-	55,000	55,000
6710 Dues & Memberships	3,051	3,750	-	3,750	3,750
6756 Training Expense	5,415	33,590	-	32,983	34,009
6760 Court Costs/Investigation Servs	1,525	2,500	-	3,500	3,500
6790 Other Contractual Services	45	2,000	-	2,000	2,000
Total Contractual Services	84,715	162,609	-	156,733	166,708
7010 Office Supplies	5,073	6,500	-	7,500	7,500
7020 Reference Books/Publications	-	900	-	-	-
Total Supplies	5,073	7,400	-	7,500	7,500
8150 Office Furniture & Fixtures	3,749	4,000	-	4,000	4,000
Total Capital Outlay	3,749	4,000	-	4,000	4,000
Total Health Fund	\$ 1,544,085	\$ 2,779,792	-	\$ 2,673,578	\$ 2,786,258
Total Public Administrator	\$ 1,544,085	\$ 2,779,792	-	\$ 2,673,578	\$ 2,786,258

Indigent Burials\Cremations
PGBUR1525

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
Health Fund					
6788 Indigent Burials\Cremations	\$ 80,984	\$ 150,000	-	\$ 150,000	\$ 150,000
Total Contractual Services	80,984	150,000	-	150,000	150,000
Total Health Fund	\$ 80,984	\$ 150,000	-	\$ 150,000	\$ 150,000
Total Indigent Burials\Cremations	\$ 80,984	\$ 150,000	-	\$ 150,000	\$ 150,000

University Health
CC2600

Line Item Description	Previous Year			Budget Year	
	2023	2024	Exp. as of	2025	2025
	Actual	Adopted	12/31/2024	Request	Rec.
Health Fund					
6061 Indigent Health Care	\$ 4,739,568	\$ 4,809,439	-	-	\$ 4,809,439
6310 Property Insurance	334,805	413,775	-	486,137	450,440
Total Contractual Services	5,074,373	5,223,214	-	486,137	5,259,879
Total Health Fund	\$ 5,074,373	\$ 5,223,214	-	\$ 486,137	\$ 5,259,879
Total University Health	\$ 5,074,373	\$ 5,223,214	-	\$ 486,137	\$ 5,259,879

Jackson County Health Department
CC2603

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
Health Fund					
6072 Health Department Expense	500,000	500,000	-	500,000	4,000,000
6380 Legal Liability Claims	124,181	15,752	-	-	13,266
Total Contractual Services	624,181	515,752	-	500,000	4,013,266
Total Health Fund	\$ 624,181	\$ 515,752	-	\$ 500,000	\$ 4,013,266
Total Jackson County Health Department	\$ 624,181	\$ 515,752	-	\$ 500,000	\$ 4,013,266

BUDGET OVERVIEW

COUNTY PUBLIC SAFETY

Account Type	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Adopted
Personnel Services	26,644,048	56,692,053	-	63,682,353
Contractual Services	18,966,132	44,300,268	-	48,512,729
Supplies	884,584	2,048,836	-	3,894,601
Capital Outlay	503,587	2,779,857	-	3,798,280
	<u>\$46,998,351</u>	<u>\$105,821,014</u>	<u>-</u>	<u>\$119,887,963</u>
Department				
COMBAT Programming	4,706,165	12,528,743	-	14,716,244
Regional Radio System	93,764	946,231	-	1,592,417
911 Initiatives	-	3,500,000	-	4,000,000
COMBAT Administration	627,559	1,337,806	-	1,422,350
Jackson County Drug Task Force	1,931,364	3,571,616	-	3,982,251
KC Police Department	-	3,421,616	-	3,982,251
Prosecuting Attorney	4,644,865	8,725,313	-	9,011,380
Criminal Prosecution	1,848,954	3,421,616	-	3,982,251
Deferred Prosecution	1,012,296	2,161,020	-	2,515,106
Family Support	1,951,201	3,605,030	-	3,311,636
Public Defender	222,599	365,841	-	375,010
Sheriff's Office	8,722,374	18,125,348	-	19,958,556
Sheriff Fleet Replacement	-	720,922	-	1,254,121
Corrections	17,181,038	39,689,912	-	45,784,390
Detention Population Control	308,307	-	-	-
Emergency 911	3,747,865	3,700,000	-	4,000,000
	<u>\$46,998,351</u>	<u>\$105,821,014</u>	<u>-</u>	<u>\$119,887,963</u>
Fund				
General Fund	28,408,540	56,253,013	-	62,625,735
Health Fund	3,951,175	7,793,513	-	9,783,802
Anti-Crime Sales Tax Fund	10,434,645	31,694,968	-	36,888,217
County Improvement Fund	-	865,700	-	327,000
Prosecuting Attorney Training	-	7,200	-	10,000
Law Enforcement Training	43,032	40,000	-	20,000
Pros Attney Sales Tax Collec	86,425	181,202	-	72,297
911 System Fund	3,841,629	8,146,231	-	9,592,417
Inmate Security Fund	82,715	208,224	-	208,224
Federal Forfeiture Fund	-	150,000	-	-
Sheriff Revolving Fund	150,189	480,963	-	360,271
	<u>\$46,998,351</u>	<u>\$105,821,014</u>	<u>-</u>	<u>\$119,887,963</u>

**County Public Safety
Full-Time Equivalents (FTE)**

Department	2023	2024	2025
COMBAT Administration	10.3	10.3	10.3
Corrections	318.0	328.0	328.0
Detention Population Control	8.5	-	-
Jackson County Drug Task Force	6.5	6.5	6.5
Prosecuting Attorney	123.0	131.3	131.3
Prosecutor - Family Support	30.5	28.5	28.5
Sheriff's Office	149.0	162.0	162.5
	<u>645.8</u>	<u>666.6</u>	<u>667.1</u>

**COMBAT Administration
CC4401**

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
Anti-Crime Sales Tax Fund					
5010 Regular Salaries	\$ 318,922	\$ 524,963	-	\$ 543,651	\$ 548,920
5025 Part Time Salaries	10,412	52,252	-	21,435	64,302
5027 Board/Commission Salaries	10,000	43,200	-	38,400	43,200
5030 Over Time Salaries	2,386	6,000	-	-	-
5040 FICA Taxes	25,107	49,609	-	46,822	50,927
5050 Pension Contributions	42,899	74,061	-	75,541	70,034
5060 Insurance Benefits	42,881	73,905	-	73,905	85,453
5061 Dental & Vision	193	335	-	266	177
5062 HSA Contribution	975	1,300	-	1,300	-
5066 Life Insurance Benefit	51	91	-	91	273
5090 Salary Adjustments	-	11,750	-	8,476	9,199
5150 Long Term Disability	2,791	2,936	-	2,826	3,067
Total Personnel Services	456,616	840,402	-	812,713	875,552
6010 Auditing & Accounting Services	-	75,000	-	78,750	78,750
6080 Other Professional Services	13,287	36,040	-	37,060	37,060
6085 Temp Agency Services	27,282	-	-	-	-
6110 Postage	183	500	-	500	500
6120 Mileage Reimbursement	282	500	-	500	500
6210 Advertising	5,410	5,000	-	5,000	5,000
6230 Printing	9,300	30,000	-	24,858	24,858
6320 Worker's Compensation	1,753	6,309	-	6,309	5,310
6380 Legal Liability Claims	-	26,835	-	-	22,599
6641 Copier Rental/Maintenance	833	2,575	-	2,575	2,575
6661 Software Purchases	-	8,000	-	8,000	8,000
6662 Software Maintenance	95,804	194,994	-	250,112	250,112
6663 Software as a Service	1,000	2,800	-	2,906	2,906
6710 Dues & Memberships	300	1,000	-	1,000	1,000
6738 Moving Services	-	2,500	-	2,500	2,500
6756 Training Expense	3,519	10,501	-	10,873	10,978
6799 Marketing	-	65,000	-	65,000	65,000
Total Contractual Services	158,952	467,554	-	495,943	517,648
7010 Office Supplies	1,251	5,000	-	5,000	5,000
7020 Reference Books/Publications	-	800	-	800	800
7021 Newspaper/Mag Subscriptions	374	350	-	650	650
7051 Gifts/Awards	154	500	-	500	500
7160 Food	7,973	8,000	-	7,000	7,000
7190 Wearing Apparel	-	5,000	-	5,000	5,000
Total Supplies	9,752	19,650	-	18,950	18,950
8060 Other Improvements	-	600	-	600	600
8150 Office Furniture & Fixtures	-	4,000	-	4,000	4,000
8160 Radio/Communications Equipment	-	600	-	600	600
8171 Personal Computer/Accessories	2,239	5,000	-	5,000	5,000
Total Capital Outlay	2,239	10,200	-	10,200	10,200
Total Anti-Crime Sales Tax Fund	\$ 627,559	\$ 1,337,806	-	\$ 1,337,806	\$ 1,422,350
Total COMBAT Administration	\$ 627,559	\$ 1,337,806	-	\$ 1,337,806	\$ 1,422,350

**COMBAT Programming
CC4407**

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
Anti-Crime Sales Tax Fund					
6005 Community Crime Prevention	\$ 2,508,634	\$ 4,957,233	-	\$ 4,957,233	\$ 5,822,759
6006 Community Crime Treatment	1,748,405	6,142,836	-	6,142,836	7,215,367
6007 Community Crime LESBI	449,126	1,428,674	-	1,428,674	1,678,118
Total Contractual Services	4,706,165	12,528,743	-	12,528,743	14,716,244
Total Anti-Crime Sales Tax Fund	\$ 4,706,165	\$ 12,528,743	-	\$ 12,528,743	\$ 14,716,244
Total COMBAT Programming	\$ 4,706,165	\$ 12,528,743	-	\$ 12,528,743	\$ 14,716,244

**Jackson County Drug Task Force
CC4151**

Line Item Description	Previous Year			Budget Year	
	2023	2024	Exp. as of	2025	2025
	Actual	Adopted	12/31/2024	Request	Rec.
Anti-Crime Sales Tax Fund					
5010 Regular Salaries	\$ 201,701	\$ 308,300	-	\$ 329,161	\$ 331,173
5025 Part Time Salaries	10,434	16,068	-	16,713	20,800
5030 Over Time Salaries	15,252	20,000	-	27,000	27,000
5038 Uniform Allowance	1,800	2,600	-	2,600	2,600
5040 FICA Taxes	17,252	26,842	-	26,856	27,330
5050 Pension Contributions	30,369	45,575	-	45,738	42,254
5060 Insurance Benefits	18,184	31,340	-	31,340	35,948
5061 Dental & Vision	73	128	-	136	104
5066 Life Insurance Benefit	42	65	-	65	195
5090 Salary Adjustments	-	6,487	-	5,188	5,280
5130 Vacation Payout	-	6,500	-	6,500	6,500
5140 Sick Leave Pay Out	-	7,100	-	7,100	7,100
5150 Long Term Disability	1,849	1,621	-	1,730	1,761
Total Personnel Services	296,956	472,626	-	500,127	508,045
6020 Legal Services	399	3,500	-	3,500	3,500
6070 Intergovernmental Agreements	904,318	1,545,471	-	1,656,297	2,006,297
6087 Locksmith Services	365	200	-	200	200
6110 Postage	157	270	-	270	270
6160 Meeting Expense	34	800	-	800	800
6165 Coffee & Water Service	178	650	-	650	650
6230 Printing	204	250	-	250	250
6320 Worker's Compensation	1,628	2,090	-	2,400	1,722
6340 Personal Property Insurance	-	5,000	-	5,000	5,000
6370 Vehicle Liability Insurance	1,325	9,905	-	10,228	10,228
6410 Natural Gas	1,812	3,500	-	3,500	3,500
6420 Electricity	3,827	7,700	-	8,200	8,200
6430 Telephone Utility	4,551	7,000	-	7,000	7,000
6440 Water	124	300	-	300	300
6450 Sewer Service	298	700	-	700	700
6460 Refuse Collection	496	800	-	900	900
6510 Maint & Repair - Buildings	-	350	-	350	350
6530 Maint & Repair - Auto Equip	6,265	13,000	-	11,000	11,000
6540 Maint & Repair - Office Equip	3,060	4,000	-	4,000	4,000
6570 Maint & Repair - Miscellaneous	-	1,000	-	1,000	1,000
6620 Rent - Buildings	37,800	50,400	-	50,400	50,400
6630 Rent - Auto Equipment	133,290	170,000	-	200,000	200,000
6641 Copier Rental/Maintenance	876	1,700	-	1,700	1,700
6643 Mobile Phone/Pager Rental	13,279	21,000	-	21,000	21,000
6661 Software Purchases	-	12,000	-	5,000	5,000
6662 Software Maintenance	15,140	18,000	-	22,000	22,000
6670 Rent - Miscellaneous	-	220	-	240	240
6710 Dues & Memberships	80	200	-	200	200
6756 Training Expense	18,677	43,766	-	39,083	39,123
6790 Other Contractual Services	132,985	284,902	-	113,479	327,606
6794 Car Wash Services	137	400	-	400	400
6795 Alarm/Security Services	365	670	-	670	670
6797 REGIS Charges	1,708	2,500	-	2,600	2,600
6798 Grant Match	-	160,000	-	160,000	-
6844 Narcotic Purchases	117,101	300,000	-	300,000	300,000
6845 Investigative Expense	5,061	75,000	-	75,000	75,000
6846 Informant Fee	9,581	18,000	-	25,000	25,000

**Jackson County Drug Task Force
CC4151**

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
Total Contractual Services	1,415,121	2,765,244	-	2,733,317	3,136,806
7010 Office Supplies	1,840	2,500	-	2,500	2,500
7041 Paper Supplies - Copier Paper	396	450	-	450	450
7051 Gifts/Awards	360	1,000	-	1,200	1,200
7110 Gasoline	54,043	100,000	-	100,000	100,000
7130 Building Cleaning Supplies	847	1,800	-	1,800	1,800
7165 Livestock Supplies/Services	736	1,300	-	1,300	1,300
7180 Laboratory Supplies	2,232	4,000	-	4,000	4,000
7190 Wearing Apparel	-	5,000	-	5,000	5,000
7230 Other Operating Supplies	3,013	3,500	-	3,500	3,500
7310 Auto & Truck Parts	11	500	-	500	500
7400 Signs, Badges & Markers	-	1,500	-	1,000	1,000
7410 License Plates & Registration	766	950	-	1,200	1,200
7510 Small Tools/Minor Equipment	-	50	-	50	50
7520 Small Arms & Ammunition	-	28,500	-	1,000	1,000
7521 Operating Equipment - Law Enforcement	7,821	12,900	-	12,900	12,900
7601 Computer Accessories	-	3,000	-	1,000	1,000
Total Supplies	72,066	166,950	-	137,400	137,400
8120 Automobiles	147,222	-	-	50,000	200,000
8150 Office Furniture & Fixtures	-	13,000	-	-	-
8201 PC Lifecycle Lease	-	3,796	-	-	-
Total Capital Outlay	147,222	16,796	-	50,000	200,000
Total Anti-Crime Sales Tax Fund	\$ 1,931,364	\$ 3,421,616	-	\$ 3,420,844	\$ 3,982,251
Federal Forfeiture Fund					
8120 Automobiles	-	\$ 150,000	-	\$ 50,000	-
Total Capital Outlay	-	150,000	-	50,000	-
Total Federal Forfeiture Fund	-	\$ 150,000	-	\$ 50,000	-
Total Jackson County Drug Task Force	\$ 1,931,364	\$ 3,571,616	-	\$ 3,470,844	\$ 3,982,251

KC Police Department
CC4153

Line Item Description	Previous Year			Budget Year	
	2023	2024	Exp. as of	2025	2025
	Actual	Adopted	12/31/2024	Request	Rec.
Anti-Crime Sales Tax Fund					
6070 Intergovernmental Agreements	-	\$ 3,421,616	-	-	\$ 3,982,251
Total Contractual Services	-	3,421,616	-	-	3,982,251
Total Anti-Crime Sales Tax Fund	-	\$ 3,421,616	-	-	\$ 3,982,251
Total KC Police Department	-	\$ 3,421,616	-	-	\$ 3,982,251

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**Prosecutor - Prosecuting Attorney
CC4101**

Line Item Description	Previous Year			Budget Year	
	2023	2024	Exp. as of	2025	2025
	Actual	Adopted	12/31/2024	Request	Rec.
General Fund					
5010 Regular Salaries	\$ 4,692,577	\$ 8,522,594	-	\$ 8,400,597	\$ 8,950,999
5015 Elected Official Salaries	110,779	180,018	-	188,267	188,267
5020 Seasonal Salaries	-	9,360	-	-	12,480
5025 Part Time Salaries	86,883	240,262	-	71,989	246,512
5030 Over Time Salaries	6,792	7,500	-	-	-
5037 Mobile Phone Allowance	1,320	1,980	-	-	-
5040 FICA Taxes	357,138	685,430	-	681,990	740,070
5050 Pension Contributions	576,463	1,192,333	-	1,210,315	1,182,554
5056 Prosecutors Pension	-	15,504	-	-	15,504
5060 Insurance Benefits	762,588	1,513,788	-	1,616,519	2,083,095
5061 Dental & Vision	4,217	7,787	-	7,651	7,077
5062 HSA Contribution	52,950	70,400	-	71,300	-
5066 Life Insurance Benefit	824	1,547	-	1,456	4,680
5090 Salary Adjustments	-	-	-	254,173	275,921
5094 Salary Savings	-	(300,000)	-	-	(300,000)
5099 Charge Out	(2,418,969)	(4,230,707)	-	-	(5,100,007)
5150 Long Term Disability	40,076	44,765	-	43,295	46,981
Total Personnel Services	4,273,639	7,962,561	-	12,547,552	8,354,133
6020 Legal Services	-	10,000	-	10,000	10,000
6084 Interpreter Services	3,223	5,000	-	5,000	5,000
6110 Postage	4,414	10,000	-	10,000	10,000
6120 Mileage Reimbursement	555	-	-	-	-
6121 Parking Expenses	5,045	10,000	-	10,000	10,000
6140 Travel Expense	4,155	5,000	-	5,000	5,000
6160 Meeting Expense	4,785	15,000	-	15,000	15,000
6210 Advertising	-	1,500	-	1,500	1,500
6230 Printing	990	1,000	-	1,000	1,000
6320 Worker's Compensation	74,413	52,041	-	-	42,590
6370 Vehicle Liability Insurance	6,555	33,401	-	34,724	34,724
6380 Legal Liability Claims	495	63	-	63	53
6439 TV Services	645	2,000	-	2,000	2,000
6530 Maint & Repair - Auto Equip	273	2,500	-	2,500	2,500
6540 Maint & Repair - Office Equip	-	15,000	-	15,000	15,000
6641 Copier Rental/Maintenance	7,313	-	-	-	-
6643 Mobile Phone/Pager Rental	-	1,500	-	1,500	1,500
6661 Software Purchases	1,510	2,500	-	2,500	2,500
6710 Dues & Memberships	11,307	20,000	-	20,000	20,000
6756 Training Expense	46,748	166,845	-	171,774	175,583
6760 Court Costs/Investigation Servs	17,540	20,000	-	20,000	20,000
6790 Other Contractual Services	2,701	8,000	-	8,000	8,000
6793 Catering Services	4,372	7,500	-	7,500	7,500
6797 REGIS Charges	3,122	5,000	-	5,000	5,000
Total Contractual Services	200,162	393,850	-	348,061	394,450
7010 Office Supplies	12,687	20,000	-	20,000	20,000
7020 Reference Books/Publications	2,180	15,000	-	15,000	15,000
7021 Newspaper/Mag Subscriptions	280	2,000	-	2,000	2,000
7041 Paper Supplies - Copier Paper	4,999	5,000	-	5,000	5,000
7110 Gasoline	7,068	7,500	-	7,500	7,500
7190 Wearing Apparel	550	2,500	-	2,500	2,500
7400 Signs, Badges & Markers	370	3,500	-	3,500	3,500

**Prosecutor - Prosecuting Attorney
CC4101**

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
Total Supplies	28,133	55,500	-	55,500	55,500
8210 Vehicle Lease Program	56,506	125,000	-	125,000	125,000
Total Capital Outlay	56,506	125,000	-	125,000	125,000
Total General Fund	\$ 4,558,440	\$ 8,536,911	-	\$ 13,076,113	\$ 8,929,083
Prosecuting Attorney Training					
6756 Training Expense	-	\$ 7,200	-	\$ 7,200	\$ 10,000
Total Contractual Services	-	7,200	-	7,200	10,000
Total Prosecuting Attorney Training	-	\$ 7,200	-	\$ 7,200	\$ 10,000
Pros Attny Sales Tax Collec					
5010 Regular Salaries	\$ 59,704	\$ 88,650	-	\$ 94,972	\$ 47,486
5040 FICA Taxes	4,415	6,782	-	7,482	3,741
5050 Pension Contributions	9,255	12,136	-	13,392	6,148
5060 Insurance Benefits	12,384	21,345	-	21,345	12,245
5061 Dental & Vision	19	34	-	26	26
5066 Life Insurance Benefit	17	39	-	26	39
5090 Salary Adjustments	-	-	-	2,850	1,425
5150 Long Term Disability	631	444	-	474	237
Total Personnel Services	86,425	129,430	-	140,567	71,347
6756 Training Expense	-	1,772	-	1,900	950
Total Contractual Services	-	1,772	-	1,900	950
8150 Office Furniture & Fixtures	-	50,000	-	50,000	-
Total Capital Outlay	-	50,000	-	50,000	-
Total Pros Attny Sales Tax Collec	\$ 86,425	\$ 181,202	-	\$ 192,467	\$ 72,297
Total Prosecuting Attorney	\$ 4,644,865	\$ 8,725,313	-	\$ 13,275,780	\$ 9,011,380

**Prosecutor - Criminal Prosecution
CC4152**

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
Anti-Crime Sales Tax Fund					
5095 Grant Match Salary Savings	-	(250,000)	-	(250,000)	(250,000)
5098 Charge in	1,742,541	3,193,116	-	-	3,753,751
Total Personnel Services	1,742,541	2,943,116	-	(250,000)	3,503,751
6050 Court Reporting Services	3,185	15,000	-	15,000	15,000
6085 Temp Agency Services	-	5,000	-	5,000	5,000
6140 Travel Expense	2,236	20,000	-	20,000	20,000
6230 Printing	147	-	-	-	-
6643 Mobile Phone/Pager Rental	-	1,000	-	1,000	1,000
6662 Software Maintenance	99,199	100,000	-	100,000	100,000
6710 Dues & Memberships	-	20,000	-	20,000	20,000
6760 Court Costs/Investigation Servs	450	20,000	-	20,000	20,000
6798 Grant Match	-	250,000	-	250,000	250,000
Total Contractual Services	105,217	431,000	-	431,000	431,000
7010 Office Supplies	1,167	10,000	-	10,000	10,000
7020 Reference Books/Publications	-	20,000	-	20,000	20,000
7041 Paper Supplies - Copier Paper	-	2,500	-	2,500	2,500
7110 Gasoline	30	5,000	-	5,000	5,000
Total Supplies	1,197	37,500	-	37,500	37,500
8170 Other Equipment	-	10,000	-	10,000	10,000
Total Capital Outlay	-	10,000	-	10,000	10,000
Total Anti-Crime Sales Tax Fund	\$ 1,848,954	\$ 3,421,616	-	\$ 228,500	\$ 3,982,251
Total Criminal Prosecution	\$ 1,848,954	\$ 3,421,616	-	\$ 228,500	\$ 3,982,251

Prosecutor - Deferred Prosecution
CC4154

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
Anti-Crime Sales Tax Fund					
5010 Regular Salaries	\$ 98,832	\$ 255,025	-	\$ 369,845	\$ 272,044
5025 Part Time Salaries	35,600	-	-	1	-
5040 FICA Taxes	9,441	19,510	-	29,141	21,434
5050 Pension Contributions	24,434	34,914	-	52,150	35,221
5060 Insurance Benefits	36,561	80,769	-	119,905	99,593
5061 Dental & Vision	226	471	-	648	402
5062 HSA Contribution	975	1,300	-	4,400	-
5066 Life Insurance Benefit	25	65	-	78	195
5090 Salary Adjustments	-	-	-	11,095	8,161
5098 Charge in	676,428	1,037,591	-	1,037,591	1,346,256
5150 Long Term Disability	1,245	1,275	-	1,849	1,360
Total Personnel Services	883,767	1,430,920	-	1,626,703	1,784,666
6092 Drug Treatment Services	128,529	725,000	-	725,000	725,000
6756 Training Expense	-	5,100	-	7,396	5,440
Total Contractual Services	128,529	730,100	-	732,396	730,440
Total Anti-Crime Sales Tax Fund	\$ 1,012,296	\$ 2,161,020	-	\$ 2,359,099	\$ 2,515,106
Total Deferred Prosecution	\$ 1,012,296	\$ 2,161,020	-	\$ 2,359,099	\$ 2,515,106

**Prosecutor - Family Support
CC4103**

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
General Fund					
5010 Regular Salaries	\$ 1,140,145	\$ 1,777,101	-	\$ 1,778,563	\$ 1,849,916
5025 Part Time Salaries	11,221	19,791	-	20,582	20,800
5040 FICA Taxes	82,923	137,465	-	141,758	147,396
5050 Pension Contributions	136,139	243,287	-	250,792	239,513
5060 Insurance Benefits	239,748	404,119	-	397,209	467,615
5061 Dental & Vision	1,253	2,104	-	1,937	1,296
5062 HSA Contribution	6,375	9,000	-	10,100	-
5066 Life Insurance Benefit	219	390	-	364	1,092
5090 Salary Adjustments	-	-	-	53,974	56,123
5150 Long Term Disability	9,374	8,984	-	8,997	9,354
Total Personnel Services	1,627,995	2,602,241	-	2,664,276	2,793,105
6080 Other Professional Services	-	100	-	100	100
6110 Postage	9,019	30,000	-	30,000	30,000
6120 Mileage Reimbursement	338	200	-	200	200
6121 Parking Expenses	8,114	11,232	-	11,232	11,232
6160 Meeting Expense	459	600	-	600	600
6230 Printing	390	1,000	-	1,000	1,000
6310 Property Insurance	399	493	-	579	536
6580 Maint & Repair - Data Pro	1,790	2,000	-	2,000	2,000
6620 Rent - Buildings	226,246	311,174	-	316,914	316,914
6641 Copier Rental/Maintenance	1,612	2,500	-	2,700	2,700
6662 Software Maintenance	11,806	10,000	-	11,800	11,800
6710 Dues & Memberships	3,809	3,500	-	3,700	3,700
6737 Shredding Services	390	1,500	-	1,500	1,500
6739 Carpet Cleaning Services	-	2,000	-	2,000	2,000
6756 Training Expense	1,064	35,540	-	35,571	36,999
6760 Court Costs/Investigation Servs	22,580	60,000	-	70,000	70,000
6790 Other Contractual Services	-	100	-	100	100
6795 Alarm/Security Services	8	250	-	250	250
6797 REGIS Charges	1,973	2,200	-	2,800	2,800
Total Contractual Services	289,996	474,389	-	493,046	494,431
7010 Office Supplies	3,002	8,000	-	8,000	8,000
7020 Reference Books/Publications	312	-	-	-	-
7041 Paper Supplies - Copier Paper	-	2,500	-	2,500	2,500
7400 Signs, Badges & Markers	191	200	-	200	200
Total Supplies	3,505	10,700	-	10,700	10,700
8171 Personal Computer/Accessories	29,705	-	-	11,000	11,000
8172 Printers & Scanners	-	17,700	-	2,400	2,400
Total Capital Outlay	29,705	17,700	-	13,400	13,400
Total General Fund	\$ 1,951,201	\$ 3,105,030	-	\$ 3,181,422	\$ 3,311,636
County Improvement Fund					
6783 Scanning Services	-	\$ 500,000	-	-	-
Total Contractual Services	-	500,000	-	-	-
Total County Improvement Fund	-	\$ 500,000	-	-	-
Total Family Support	\$ 1,951,201	\$ 3,605,030	-	\$ 3,181,422	\$ 3,311,636

**Public Defender
CC3003**

Line Item Description	Previous Year			Budget Year	
	2023	2024	Exp. as of	2025	2025
	Actual	Adopted	12/31/2024	Request	Rec.
General Fund					
6620 Rent - Buildings	222,599	365,841	-	-	375,010
Total Contractual Services	222,599	365,841	-	-	375,010
Total General Fund	\$ 222,599	\$ 365,841	-	-	\$ 375,010
Total Public Defender	\$ 222,599	\$ 365,841	-	-	\$ 375,010

Sheriff's Office
CC4201

Line Item Description	Previous Year			Budget Year	
	2023	2024	Exp. as of	2025	2025
	Actual	Adopted	12/31/2024	Request	Rec.
General Fund					
5010 Regular Salaries	4,104,229	8,501,336	-	9,389,263	9,564,938
5015 Elected Official Salaries	110,779	180,018	-	188,267	188,267
5025 Part Time Salaries	51,428	136,030	-	103,852	211,705
5030 Over Time Salaries	382,348	640,680	-	709,800	709,800
5033 Education Incentive	18,500	26,400	-	-	25,200
5035 Shift Differential Incentive	13,713	48,828	-	48,828	48,828
5038 Uniform Allowance	73,450	132,000	-	123,600	123,600
5040 FICA Taxes	344,920	736,749	-	751,544	828,659
5050 Pension Contributions	626,906	1,292,615	-	1,330,432	1,334,560
5060 Insurance Benefits	975,976	2,086,886	-	2,140,077	2,581,855
5061 Dental & Vision	5,266	11,290	-	11,342	9,369
5062 HSA Contribution	25,925	32,900	-	32,400	-
5066 Life Insurance Benefit	878	2,027	-	2,028	6,123
5090 Salary Adjustments	-	214,185	-	142,407	157,076
5094 Salary Savings	-	(1,100,000)	-	-	(1,100,000)
5150 Long Term Disability	40,517	44,074	-	48,410	49,826
Total Personnel Services	6,774,835	12,986,018	-	15,022,250	14,739,806
6005 Community Crime Prevention	5,500	6,000	-	6,000	6,000
6060 Medical & Dental Services	-	-	-	25,000	25,000
6070 Intergovernmental Agreements	55,500	60,500	-	-	-
6083 Transcription Services	-	2,500	-	2,500	2,500
6087 Locksmith Services	1,442	4,000	-	6,000	6,000
6089 Veterinarian Services	-	500	-	1,000	1,000
6110 Postage	181	4,000	-	3,000	3,000
6120 Mileage Reimbursement	-	350	-	350	350
6130 Freight & Drayage	297	500	-	500	500
6140 Travel Expense	338	5,000	-	5,000	5,000
6160 Meeting Expense	3,879	7,700	-	7,000	7,000
6165 Coffee & Water Service	1,809	4,700	-	4,700	4,700
6170 Transportation Expense	78,282	165,400	-	264,000	264,000
6210 Advertising	-	5,000	-	5,000	5,000
6230 Printing	2,780	7,500	-	5,000	5,000
6310 Property Insurance	7,888	9,749	-	11,454	10,613
6320 Worker's Compensation	261,291	253,809	-	-	190,311
6330 Bond & Surety	400	-	-	-	-
6370 Vehicle Liability Insurance	312,483	118,613	-	136,318	136,318
6372 Equipment Liability Insurance	547	-	-	-	-
6380 Legal Liability Claims	527	1,170,049	-	-	985,367
6410 Natural Gas	2,445	4,900	-	4,900	4,900
6420 Electricity	17,751	28,600	-	28,600	28,600
6430 Telephone Utility	686	1,400	-	1,400	1,400
6432 Mobile Phone Services	54,783	98,600	-	123,365	96,100
6439 TV Services	1,467	2,200	-	3,200	3,200
6440 Water	1,056	2,100	-	2,100	2,100
6450 Sewer Service	184	500	-	500	500
6460 Refuse Collection	1,157	2,000	-	2,200	2,200
6510 Maint & Repair - Buildings	12,998	19,100	-	39,600	39,600
6511 Maint & Repair - Elevators	1,927	5,400	-	5,400	5,400
6520 Maint & Repair - Heavy Equip	-	6,800	-	42,568	42,568
6521 Maint & Repair - IT Equipment	-	-	-	3,000	3,000
6530 Maint & Repair - Auto Equip	200,688	269,000	-	441,344	441,344

**Sheriff's Office
CC4201**

Line Item Description	Previous Year			Budget Year	
	2023	2024	Exp. as of 12/31/2024	2025	2025
	Actual	Adopted		Request	Rec.
6540 Maint & Repair - Office Equip	-	1,000	-	1,000	1,000
6560 Maint & Repair - Common Equip	1,733	5,000	-	5,000	5,000
6570 Maint & Repair - Miscellaneous	58	2,400	-	2,400	2,400
6610 Rent - Land	-	25,000	-	10,000	10,000
6630 Rent - Auto Equipment	14,804	24,200	-	24,200	24,200
6641 Copier Rental/Maintenance	5,841	11,300	-	14,100	14,100
6642 Postage Meter Rental	554	1,000	-	1,000	1,000
6661 Software Purchases	18,320	10,300	-	65,240	240
6662 Software Maintenance	45,350	175,880	-	126,923	126,923
6663 Software as a Service	21,381	32,020	-	78,214	78,214
6670 Rent - Miscellaneous	899	1,700	-	1,700	1,700
6710 Dues & Memberships	11,800	12,975	-	13,125	13,125
6712 Pre-Employment Services	3,587	15,300	-	32,000	32,000
6713 Drug Screening Services	1,562	5,000	-	5,000	5,000
6726 Tree Removal Services	3,353	4,700	-	3,800	3,800
6732 Landscaping/Mowing Services	-	2,000	-	2,000	2,000
6734 Towing Services	4,495	8,000	-	8,000	8,000
6737 Shredding Services	900	2,000	-	2,000	2,000
6755 Education Incentive	-	-	-	25,200	-
6756 Training Expense	13,109	208,636	-	216,539	142,533
6760 Court Costs/Investigation Servs	479	1,900	-	1,900	1,900
6794 Car Wash Services	6,291	12,000	-	14,200	14,200
6796 Animal/Pest Control/Extermination Serv	1,252	2,000	-	3,086	3,086
6797 REGIS Charges	24,646	43,620	-	46,882	46,882
6847 Lab Fees	6,856	30,000	-	30,000	30,000
Total Contractual Services	1,215,556	2,904,401	-	1,914,508	2,897,874
7010 Office Supplies	9,944	38,200	-	38,200	38,200
7020 Reference Books/Publications	-	400	-	300	300
7021 Newspaper/Mag Subscriptions	1,917	1,800	-	2,300	2,300
7041 Paper Supplies - Copier Paper	2,642	5,750	-	5,700	5,700
7051 Gifts/Awards	174	1,000	-	1,000	1,000
7110 Gasoline	178,353	344,100	-	344,100	344,100
7130 Building Cleaning Supplies	2,916	6,600	-	10,000	10,000
7165 Livestock Supplies/Services	18,227	14,100	-	23,200	23,200
7170 Medical & Dental Supplies	2,638	2,700	-	1,200	1,200
7190 Wearing Apparel	16,568	52,100	-	54,600	54,600
7192 Safety Equipment	13,242	112,762	-	263,110	263,110
7220 Garden/Agriculture Supplies	358	500	-	700	700
7231 Fire Safety Supplies	990	1,500	-	1,500	1,500
7310 Auto & Truck Parts	3,720	15,000	-	18,000	18,000
7330 Plumbing Supplies	887	1,800	-	2,500	2,500
7340 Paint & Supplies	414	500	-	500	500
7355 Metal	-	200	-	300	300
7370 Building Operating Supplies	5,585	7,950	-	9,300	9,300
7371 HVAC Supplies	160	500	-	500	500
7400 Signs, Badges & Markers	2,572	7,000	-	7,000	7,000
7410 License Plates & Registration	87	700	-	700	700
7420 Traffic Control Supplies	2,387	2,500	-	4,000	4,000
7450 Salt, Sand, & Ice melt	-	2,500	-	2,500	2,500
7460 Batteries & Anti-Freeze	874	1,500	-	1,500	1,500
7490 Tires	-	17,000	-	30,000	30,000
7520 Small Arms & Ammunition	113,379	209,075	-	399,250	399,250

**Sheriff's Office
CC4201**

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
7521 Operating Equipment - Law Enforcement	38,689	73,062	-	109,700	109,700
7602 Communication Equipment	194	6,680	-	179,000	1,000
Total Supplies	416,916	927,479	-	1,510,660	1,332,660
8020 Buildings & Improvements	8,794	40,000	-	40,000	40,000
8115 Sheriff Vehicle Equipment	32,736	43,820	-	132,080	-
8145 Appliances	6,852	-	-	-	-
8150 Office Furniture & Fixtures	-	8,600	-	22,068	22,068
8170 Other Equipment	16,923	82,049	-	57,498	57,498
8171 Personal Computer/Accessories	169	43,019	-	78,150	36,322
8172 Printers & Scanners	14,420	24,380	-	14,200	14,200
8173 Computer Equipment/Terminals	-	43,679	-	-	-
8180 Audio/Video Recording Equipment	41,952	135,240	-	394,157	67,157
8201 PC Lifecycle Lease	-	-	-	43,700	43,700
Total Capital Outlay	121,846	420,787	-	781,853	280,945
Total General Fund	\$ 8,529,152	\$ 17,238,685	-	\$ 19,229,271	\$ 19,251,285
County Improvement Fund					
6510 Maint & Repair - Buildings	-	\$ 179,700	-	-	-
Total Contractual Services	-	179,700	-	-	-
8020 Buildings & Improvements	-	60,000	-	-	-
8150 Office Furniture & Fixtures	-	126,000	-	-	-
8180 Audio/Video Recording Equipment	-	-	-	-	327,000
Total Capital Outlay	-	186,000	-	-	327,000
Total County Improvement Fund	-	\$ 365,700	-	-	\$ 327,000
Law Enforcement Training					
6756 Training Expense	43,032	40,000	-	40,000	20,000
Total Contractual Services	43,032	40,000	-	40,000	20,000
Total Law Enforcement Training	\$ 43,032	\$ 40,000	-	\$ 40,000	\$ 20,000
Sheriff Revolving Fund					
5010 Regular Salaries	26,068	38,958	-	40,123	41,600
5025 Part Time Salaries	10,010	47,746	-	17,381	20,800
5040 FICA Taxes	2,693	6,767	-	4,466	4,845
5050 Pension Contributions	5,322	5,440	-	5,575	5,308
5060 Insurance Benefits	5,962	10,276	-	10,276	13,079
5061 Dental & Vision	19	34	-	26	26
5062 HSA Contribution	975	1,300	-	1,300	-
5066 Life Insurance Benefit	8	13	-	13	39
5090 Salary Adjustments	-	1,734	-	863	936
5150 Long Term Disability	606	434	-	288	312
Total Personnel Services	51,664	112,702	-	80,311	86,945
6662 Software Maintenance	-	-	-	4,000	4,000
6756 Training Expense	-	779	-	802	416
6770 Administrative Service Fees	2,715	12,000	-	12,000	12,000
6830 Contingency Fund	-	325,000	-	325,000	134,094
Total Contractual Services	2,715	337,779	-	341,802	150,510

**Sheriff's Office
CC4201**

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
7192 Safety Equipment	24,864	-	-	-	-
7230 Other Operating Supplies	92	9,000	-	9,000	9,000
Total Supplies	24,956	9,000	-	9,000	9,000
8115 Sheriff Vehicle Equipment	16,309	-	-	-	34,000
8120 Automobiles	54,545	-	-	-	79,816
8173 Computer Equipment/Terminals	-	21,482	-	-	-
Total Capital Outlay	70,854	21,482	-	-	113,816
Total Sheriff Revolving Fund	\$ 150,189	\$ 480,963	-	\$ 431,113	\$ 360,271
Total Sheriff's Office	\$ 8,722,374	\$ 18,125,348	-	\$ 19,700,384	\$ 19,958,556

**Sheriff Fleet Replacement
CC1012**

Line Item Description	Previous Year			Budget Year	
	2023	2024	Exp. as of	2025	2025
	Actual	Adopted	12/31/2024	Request	Rec.
General Fund					
8115 Sheriff Vehicle Equipment	-	\$ 239,222	-	\$ 352,310	\$ 484,390
8120 Automobiles	-	481,700	-	849,547	769,731
Total Capital Outlay	-	720,922	-	1,201,857	1,254,121
Total General Fund	-	\$ 720,922	-	\$ 1,201,857	\$ 1,254,121
Total Sheriff Fleet Replacement	-	\$ 720,922	-	\$ 1,201,857	\$ 1,254,121

**Regional Radio System
CC4205**

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
911 System Fund					
6420 Electricity	-	\$ 3,800	-	\$ 3,800	\$ 3,800
6432 Mobile Phone Services	-	-	-	-	27,265
6560 Maint & Repair - Common Equip	73,931	80,000	-	93,502	93,502
6650 Rent - Communications Equip	19,833	161,431	-	251,022	251,022
6661 Software Purchases	-	-	-	-	65,000
Total Contractual Services	93,764	245,231	-	348,324	440,589
7602 Communication Equipment	-	-	-	-	178,000
Total Supplies	-	-	-	-	178,000
8130 Trucks	-	701,000	-	-	725,000
8150 Office Furniture & Fixtures	-	-	-	-	207,000
8171 Personal Computer/Accessories	-	-	-	-	41,828
Total Capital Outlay	-	701,000	-	-	973,828
Total 911 System Fund	\$ 93,764	\$ 946,231	-	\$ 348,324	\$ 1,592,417
Total Regional Radio System	\$ 93,764	\$ 946,231	-	\$ 348,324	\$ 1,592,417

**Corrections
CC2701**

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
General Fund					
5010 Regular Salaries	6,659,424	17,063,006	-	15,600,859	17,756,368
5025 Part Time Salaries	67,972	169,884	-	162,240	189,280
5030 Over Time Salaries	2,501,243	3,600,000	-	-	5,000,000
5037 Mobile Phone Allowance	-	660	-	660	660
5038 Uniform Allowance	900	2,400	-	2,400	2,400
5040 FICA Taxes	669,838	1,593,766	-	1,205,883	1,775,912
5050 Pension Contributions	1,295,844	2,790,214	-	2,135,787	2,893,980
5060 Insurance Benefits	1,812,669	4,015,836	-	3,922,410	5,304,789
5061 Dental & Vision	10,012	21,086	-	20,778	16,689
5062 HSA Contribution	103,325	133,800	-	171,100	-
5066 Life Insurance Benefit	1,687	4,108	-	3,640	12,402
5090 Salary Adjustments	-	-	-	-	269,195
5094 Salary Savings	-	(3,000,000)	-	-	(3,000,000)
5099 Charge Out	(2,918,088)	(4,300,759)	-	-	(5,269,140)
5150 Long Term Disability	70,667	86,174	-	78,830	89,728
Total Personnel Services	10,275,493	22,180,175	-	23,304,587	25,042,263
6013 Banking Fees	783	5,000	-	5,000	5,000
6084 Interpreter Services	1,725	2,500	-	2,500	2,500
6085 Temp Agency Services	21,938	25,000	-	25,000	25,000
6087 Locksmith Services	-	5,000	-	5,000	5,000
6088 Armored Car Services	4,318	6,000	-	6,000	6,000
6091 Offsite Inmate Housing	4,921	50,000	-	50,000	50,000
6110 Postage	629	1,500	-	1,500	1,500
6120 Mileage Reimbursement	-	2,000	-	2,000	2,000
6130 Freight & Drayage	430	1,000	-	1,000	1,000
6160 Meeting Expense	3,544	5,000	-	5,000	5,000
6165 Coffee & Water Service	12,121	22,500	-	22,500	22,500
6170 Transportation Expense	281	250	-	250	250
6172 Inmate Transportation Expense	60,650	80,000	-	80,000	80,000
6230 Printing	13,042	16,000	-	16,000	16,000
6240 Office Services Charges	-	4,000	-	4,000	4,000
6311 Inmate Property Insurance	394	2,000	-	2,000	2,000
6320 Worker's Compensation	421,081	568,662	-	568,662	448,864
6370 Vehicle Liability Insurance	-	8,048	-	8,311	8,311
6380 Legal Liability Claims	754,372	255,793	-	255,793	497,641
6460 Refuse Collection	15,634	40,000	-	40,000	40,000
6510 Maint & Repair - Buildings	5,595	8,391	-	8,391	8,391
6530 Maint & Repair - Auto Equip	5,727	16,000	-	16,000	16,000
6560 Maint & Repair - Common Equip	-	3,000	-	3,000	3,000
6570 Maint & Repair - Miscellaneous	25,344	55,000	-	55,000	100,000
6641 Copier Rental/Maintenance	21,854	60,000	-	60,000	60,000
6643 Mobile Phone/Pager Rental	10,630	14,710	-	14,710	14,710
6662 Software Maintenance	-	3,300	-	3,300	3,300
6663 Software as a Service	29,159	28,334	-	28,334	28,334
6670 Rent - Miscellaneous	5,980	15,000	-	15,000	15,000
6710 Dues & Memberships	1,565	6,000	-	6,000	6,000
6712 Pre-Employment Services	6,204	15,000	-	15,000	15,000
6730 Janitor Services	-	4,000	-	4,000	4,000
6737 Shredding Services	1,950	7,000	-	7,000	7,000
6738 Moving Services	-	10,000	-	10,000	10,000
6739 Carpet Cleaning Services	-	2,000	-	2,000	2,000

**Corrections
CC2701**

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
6740 Laundry Services	2,881	4,500	-	4,500	4,500
6756 Training Expense	130,717	191,462	-	312,014	177,561
6794 Car Wash Services	408	3,000	-	3,000	3,000
6796 Animal/Pest Control/Extermination Services	2,480	5,000	-	5,000	5,000
6797 REGIS Charges	4,834	7,500	-	7,500	7,500
6809 Hazardous Waste	1,591	2,000	-	2,000	2,000
6870 Food Services	977,128	1,548,786	-	1,548,786	1,571,000
Total Contractual Services	2,549,909	3,110,236	-	3,231,051	3,285,862
7010 Office Supplies	27,087	50,000	-	50,000	50,000
7041 Paper Supplies - Copier Paper	10,868	13,700	-	13,700	13,700
7051 Gifts/Awards	2,140	5,000	-	5,000	5,000
7110 Gasoline	4,832	12,000	-	12,000	12,000
7130 Building Cleaning Supplies	117,598	215,000	-	215,000	215,000
7140 Linen Supplies	43,523	75,344	-	75,344	75,344
7150 Kitchen/Dining Supplies	12,350	20,000	-	20,000	20,000
7160 Food	-	100	-	100	100
7180 Laboratory Supplies	371	1,000	-	1,000	1,000
7190 Wearing Apparel	39,689	237,738	-	237,738	237,738
7191 Wearing Apparel Inmates	25,975	94,738	-	94,738	120,000
7192 Safety Equipment	-	2,000	-	2,000	2,000
7310 Auto & Truck Parts	-	4,323	-	4,323	4,323
7330 Plumbing Supplies	-	500	-	500	500
7360 Electrical Supplies	-	500	-	500	500
7370 Building Operating Supplies	4,046	10,000	-	10,000	10,000
7400 Signs, Badges & Markers	1,837	2,000	-	2,000	2,000
7490 Tires	-	2,800	-	2,800	2,800
7510 Small Tools/Minor Equipment	-	7,500	-	7,500	7,500
7520 Small Arms & Ammunition	470	16,000	-	16,000	32,000
Total Supplies	290,786	770,243	-	770,243	811,505
8020 Buildings & Improvements	-	2,800	-	2,800	2,800
8120 Automobiles	-	100,000	-	100,000	240,000
8150 Office Furniture & Fixtures	20,538	12,000	-	12,000	12,000
8160 Radio/Communications Equipment	-	32,670	-	32,670	32,670
8171 Personal Computer/Accessories	10,422	10,500	-	10,500	10,500
8172 Printers & Scanners	-	20,000	-	20,000	20,000
8180 Audio/Video Recording Equipment	-	47,000	-	47,000	47,000
Total Capital Outlay	30,959	224,970	-	224,970	364,970
Total General Fund	\$ 13,147,147	\$ 26,285,624	-	\$ 27,530,851	\$ 29,504,600
Health Fund					
Line Item Description					
6090 Health & Social Services	3,926,139	7,763,513	-	7,763,513	8,502,230
Total Contractual Services	3,926,139	7,763,513	-	7,763,513	8,502,230
7170 Medical & Dental Supplies	3,345	5,000	-	5,000	1,241,572
7235 Hygiene Products	21,691	25,000	-	25,000	40,000
Total Supplies	25,036	30,000	-	30,000	1,281,572

**Corrections
CC2701**

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
Total Health Fund	\$ 3,951,175	\$ 7,793,513	-	\$ 7,793,513	\$ 9,783,802
Anti-Crime Sales Tax Fund					
Line Item Description					
5010 Regular Salaries	-	\$ 504,203	-	\$ 437,449	\$ 441,539
5025 Part Time Salaries	-	23,629	-	23,629	23,629
5030 Over Time Salaries	-	5,000	-	5,000	5,000
5040 FICA Taxes	-	40,765	-	35,272	36,121
5050 Pension Contributions	-	69,658	-	59,890	56,332
5060 Insurance Benefits	-	83,432	-	62,403	81,049
5061 Dental & Vision	-	334	-	325	279
5062 HSA Contribution	-	1,300	-	1,300	-
5066 Life Insurance Benefit	-	143	-	117	351
5090 Salary Adjustments	-	-	-	-	6,977
5098 Charge in	-	4,300,759	-	-	5,269,140
5150 Long Term Disability	-	2,639	-	2,303	2,323
Total Personnel Services	-	5,031,862	-	627,688	5,922,740
6430 Telephone Utility	-	312	-	312	312
6641 Copier Rental/Maintenance	-	1,500	-	1,500	1,500
6643 Mobile Phone/Pager Rental	-	1,980	-	1,980	1,980
6713 Drug Screening Services	-	12,000	-	12,000	12,000
6756 Training Expense	-	10,083	-	8,746	4,418
6763 Ankle Bracelet Monitoring	-	341,000	-	341,000	341,000
Total Contractual Services	-	366,875	-	365,538	361,210
7010 Office Supplies	-	2,500	-	2,500	2,500
7020 Reference Books/Publications	-	300	-	300	300
7041 Paper Supplies - Copier Paper	-	1,014	-	1,014	1,014
Total Supplies	-	3,814	-	3,814	3,814
Total Anti-Crime Sales Tax Fund	-	\$ 5,402,551	-	\$ 997,040	\$ 6,287,764
Inmate Security Fund					
Line Item Description					
6832 Inmate Work Payments	26,223	65,224	-	65,224	65,224
Total Contractual Services	26,223	65,224	-	65,224	65,224
7020 Reference Books/Publications	7,807	8,000	-	8,000	8,000
7210 Recreation Supplies	4,430	10,000	-	10,000	10,000
Total Supplies	12,237	18,000	-	18,000	18,000
8170 Other Equipment	-	22,000	-	22,000	22,000
8180 Audio/Video Recording Equipment	44,256	103,000	-	103,000	103,000
Total Capital Outlay	44,256	125,000	-	125,000	125,000
Total Inmate Security Fund	\$ 82,715	\$ 208,224	-	\$ 208,224	\$ 208,224
Total Corrections	\$ 17,181,038	\$ 39,689,912	-	\$ 36,529,628	\$ 45,784,390

**Detention Population Control
CC2304**

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
Anti-Crime Sales Tax Fund					
5010 Regular Salaries	\$ 90,246	-	-	-	-
5025 Part Time Salaries	15,344	-	-	-	-
5030 Over Time Salaries	8,764	-	-	-	-
5040 FICA Taxes	8,449	-	-	-	-
5050 Pension Contributions	30,835	-	-	-	-
5060 Insurance Benefits	16,761	-	-	-	-
5061 Dental & Vision	90	-	-	-	-
5062 HSA Contribution	1,725	-	-	-	-
5066 Life Insurance Benefit	26	-	-	-	-
5150 Long Term Disability	1,879	-	-	-	-
Total Personnel Services	174,118	-	-	-	-
6643 Mobile Phone/Pager Rental	1,642	-	-	-	-
6713 Drug Screening Services	6,451	-	-	-	-
6763 Ankle Bracelet Monitoring	126,096	-	-	-	-
Total Contractual Services	134,189	-	-	-	-
Total Anti-Crime Sales Tax Fund	\$ 308,307	-	-	-	-
Total Detention Population Control	\$ 308,307	-	-	-	-

**Emergency 911
CC5031**

Line Item Description	Previous Year			Budget Year	
	2023	2024	Exp. as of	2025	2025
	Actual	Adopted	12/31/2024	Request	Rec.
911 System Fund					
6070 Intergovernmental Agreements	1,522,694	-	-	-	-
6430 Telephone Utility	2,220,171	3,700,000	-	-	4,000,000
6756 Training Expense	5,000	-	-	-	-
Total Contractual Services	3,747,865	3,700,000	-	-	4,000,000
 Total 911 System Fund	 \$ 3,747,865	 \$ 3,700,000	 -	 -	 \$ 4,000,000
 Total Emergency 911	 \$ 3,747,865	 \$ 3,700,000	 -	 -	 \$ 4,000,000

911 Initiatives
CC5032

Line Item Description	Previous Year			Budget Year	
	2023	2024	Exp. as of	2025	2025
	Actual	Adopted	12/31/2024	Request	Rec.
911 System Fund					
6070 Intergovernmental Agreements	-	\$ 3,500,000	-	-	\$ 4,000,000
Total Contractual Services	-	3,500,000	-	-	4,000,000
Total 911 System Fund	-	\$ 3,500,000	-	-	\$ 4,000,000
Total 911 Initiatives	-	\$ 3,500,000	-	-	\$ 4,000,000

BUDGET OVERVIEW

COURTS

Account Type	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Adopted
Personnel Services	22,295,215	39,231,840	-	39,155,275
Contractual Services	3,004,361	9,101,226	-	10,735,225
Supplies	694,054	1,336,745	-	1,413,018
Capital Outlay	258,584	2,465,745	-	2,897,622
	<u>\$26,252,214</u>	<u>\$52,135,556</u>	<u>-</u>	<u>\$54,201,140</u>
Department				
Deputy Court Administrator	-	-	-	2,556,416
Budget & Fiscal Ops	-	-	-	12,508
Support Services	-	-	-	1,255,954
Maintenance	-	-	-	401,545
Food Services	-	-	-	432,623
Warehouse	-	-	-	197,600
Juvenile Officer	-	-	-	159,500
Residential Services	-	-	-	751,906
Field Services	-	-	-	117,492
Assessment & Development	-	-	-	39,320
FC Resource Services	-	-	-	180,961
Judicial	-	-	-	3,355
Office of the Gardian ad Litem	-	-	-	19,665
Division 1	-	-	-	5,724
Division 2	-	-	-	3,168
Division 3	-	-	-	7,262
Division 4	-	-	-	5,091
Division 5	-	-	-	6,674
Division 6	-	-	-	7,454
Division 7	-	-	-	6,354
Division 8	-	-	-	5,904
Division 9	-	-	-	3,168
Division 10	-	-	-	5,789
Division 11	-	-	-	3,294
Division 12	-	-	-	7,287
Division 13	-	-	-	9,234
Division 14	-	-	-	6,149
Division 15	-	-	-	9,362
Division 16	-	-	-	10,754
Division 17	-	-	-	7,337
Division 18	-	-	-	11,134
Division 19	-	-	-	13,129
Division 25	-	-	-	12,955
Division 26	-	-	-	13,384
Division 27	-	-	-	13,377
Division 28	-	-	-	7,058
Division 29	-	-	-	6,102
Division 30	-	-	-	3,243
Division 31	-	-	-	7,785
Division 32	-	-	-	5,214
Division 33	-	-	-	8,852
Division 34	-	-	-	5,922
Division 40	-	-	-	5,634
Division 41	-	-	-	10,449
Division 42	-	-	-	5,992

BUDGET OVERVIEW

COURTS

Account Type	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Adopted
Division 43	-	-	-	14,592
Division 44	-	-	-	4,046
Division 45	-	-	-	10,774
Division 50	-	-	-	1,073,073
Division Common	-	-	-	273,570
Civil Records	-	-	-	13,634
Civil Process	-	-	-	386,928
Criminal Records	-	-	-	2,096
Court Services	-	-	-	706,634
General Capital Outlay	-	-	-	565,389
Court IT	-	-	-	1,289,466
IT Capital Outlay	-	-	-	577,538
Court Administrator	-	-	-	430,130
Budget & Fiscal Operations	-	-	-	9,260
Jury Services	-	-	-	577,285
Human Resources	-	-	-	260,615
Probate	-	-	-	2,424
Non-Departmental	-	-	-	15,243,369
Circuit Court	10,327,978	20,262,707	-	-
Departmental	15,865,416	30,555,665	-	25,083,973
Facilities	58,820	1,317,184	-	1,307,264
	<u>\$26,252,214</u>	<u>\$52,135,556</u>	<u>-</u>	<u>\$54,201,140</u>
Fund				
General Fund	24,198,558	46,813,008	-	48,501,464
Health Fund	81,356	375,508	-	669,464
Anti-Crime Sales Tax Fund	1,972,300	4,322,040	-	5,030,212
County Improvement Fund	-	625,000	-	-
	<u>\$26,252,214</u>	<u>\$52,135,556</u>	<u>-</u>	<u>\$54,201,140</u>

Circuit Court - Division 1
CC3001-SCC2001

Line Item Description	Previous Year			Budget Year	
	2023	2024	Exp. as of	2025	2025
	Actual	Adopted	12/31/2024	Request	Rec.
General Fund					
6140 Travel Expense	-	-	-	\$ 2,429	\$ 2,429
6750 Tuition Reimbursement	-	-	-	550	550
Total Contractual Services	-	-	-	2,979	2,979
7020 Reference Books/Publications	-	-	-	1,995	1,995
7230 Other Operating Supplies	-	-	-	750	750
Total Supplies	-	-	-	2,745	2,745
Total General Fund	-	-	-	\$ 5,724	\$ 5,724
Total Division 1	-	-	-	\$ 5,724	\$ 5,724

Circuit Court - Division 2
CC3001-SCC2002

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
General Fund					
6140 Travel Expense	-	-	-	\$ 813	\$ 813
Total Contractual Services	-	-	-	813	813
7020 Reference Books/Publications	-	-	-	1,175	1,175
7021 Newspaper/Mag Subscriptions	-	-	-	430	430
7230 Other Operating Supplies	-	-	-	750	750
Total Supplies	-	-	-	2,355	2,355
Total General Fund	-	-	-	\$ 3,168	\$ 3,168
Total Division 2	-	-	-	\$ 3,168	\$ 3,168

Circuit Court - Division 3
CC3001-SCC2003

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
General Fund					
6140 Travel Expense	-	-	-	\$ 3,217	\$ 3,217
6750 Tuition Reimbursement	-	-	-	870	870
Total Contractual Services	-	-	-	4,087	4,087
7020 Reference Books/Publications	-	-	-	1,995	1,995
7021 Newspaper/Mag Subscriptions	-	-	-	430	430
7230 Other Operating Supplies	-	-	-	750	750
Total Supplies	-	-	-	3,175	3,175
Total General Fund	-	-	-	\$ 7,262	\$ 7,262
Total Division 3	-	-	-	\$ 7,262	\$ 7,262

Circuit Court - Division 4
CC3001-SCC2004

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
General Fund					
6140 Travel Expense	-	-	-	\$ 1,741	\$ 1,741
6750 Tuition Reimbursement	-	-	-	300	300
Total Contractual Services	-	-	-	2,041	2,041
7020 Reference Books/Publications	-	-	-	1,870	1,870
7021 Newspaper/Mag Subscriptions	-	-	-	430	430
7230 Other Operating Supplies	-	-	-	750	750
Total Supplies	-	-	-	3,050	3,050
Total General Fund	-	-	-	\$ 5,091	\$ 5,091
Total Division 4	-	-	-	\$ 5,091	\$ 5,091

Circuit Court - Division 5
CC3001-SCC2005

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
General Fund					
6140 Travel Expense	-	-	-	\$ 2,429	\$ 2,429
6750 Tuition Reimbursement	-	-	-	550	550
Total Contractual Services	-	-	-	2,979	2,979
7020 Reference Books/Publications	-	-	-	2,495	2,495
7021 Newspaper/Mag Subscriptions	-	-	-	450	450
7230 Other Operating Supplies	-	-	-	750	750
Total Supplies	-	-	-	3,695	3,695
Total General Fund	-	-	-	\$ 6,674	\$ 6,674
Total Division 5	-	-	-	\$ 6,674	\$ 6,674

Circuit Court - Division 6
CC3001-SCC2006

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
General Fund					
6140 Travel Expense	-	-	-	\$ 3,229	\$ 3,229
6750 Tuition Reimbursement	-	-	-	1,650	1,650
Total Contractual Services	-	-	-	4,879	4,879
7020 Reference Books/Publications	-	-	-	1,395	1,395
7021 Newspaper/Mag Subscriptions	-	-	-	430	430
7230 Other Operating Supplies	-	-	-	750	750
Total Supplies	-	-	-	2,575	2,575
Total General Fund	-	-	-	\$ 7,454	\$ 7,454
Total Division 6	-	-	-	\$ 7,454	\$ 7,454

Circuit Court - Division 7
CC3001-SCC2007

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
General Fund					
6140 Travel Expense	-	-	-	\$ 2,429	\$ 2,429
6750 Tuition Reimbursement	-	-	-	550	550
Total Contractual Services	-	-	-	2,979	2,979
7020 Reference Books/Publications	-	-	-	2,195	2,195
7021 Newspaper/Mag Subscriptions	-	-	-	430	430
7230 Other Operating Supplies	-	-	-	750	750
Total Supplies	-	-	-	3,375	3,375
Total General Fund	-	-	-	\$ 6,354	\$ 6,354
Total Division 7	-	-	-	\$ 6,354	\$ 6,354

Circuit Court - Division 8
CC3001-SCC2008

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
General Fund					
6140 Travel Expense	-	-	-	\$ 2,289	\$ 2,289
6750 Tuition Reimbursement	-	-	-	870	870
Total Contractual Services	-	-	-	3,159	3,159
7020 Reference Books/Publications	-	-	-	1,995	1,995
7230 Other Operating Supplies	-	-	-	750	750
Total Supplies	-	-	-	2,745	2,745
Total General Fund	-	-	-	\$ 5,904	\$ 5,904
Total Division 8	-	-	-	\$ 5,904	\$ 5,904

Circuit Court - Division 9
CC3001-SCC2009

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
General Fund					
6140 Travel Expense	-	-	-	\$ 813	\$ 813
Total Contractual Services	-	-	-	813	813
7020 Reference Books/Publications	-	-	-	1,175	1,175
7021 Newspaper/Mag Subscriptions	-	-	-	430	430
7230 Other Operating Supplies	-	-	-	750	750
Total Supplies	-	-	-	2,355	2,355
Total General Fund	-	-	-	\$ 3,168	\$ 3,168
Total Division 9	-	-	-	\$ 3,168	\$ 3,168

Circuit Court - Division 10
CC3001-SCC2010

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
General Fund					
6140 Travel Expense	-	-	-	\$ 2,289	\$ 2,289
6750 Tuition Reimbursement	-	-	-	570	570
Total Contractual Services	-	-	-	2,859	2,859
7020 Reference Books/Publications	-	-	-	1,750	1,750
7021 Newspaper/Mag Subscriptions	-	-	-	430	430
7230 Other Operating Supplies	-	-	-	750	750
Total Supplies	-	-	-	2,930	2,930
Total General Fund	-	-	-	\$ 5,789	\$ 5,789
Total Division 10	-	-	-	\$ 5,789	\$ 5,789

Circuit Court - Division 11
CC3001-SCC2011

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
General Fund					
6140 Travel Expense	-	-	-	\$ 1,501	\$ 1,501
6750 Tuition Reimbursement	-	-	-	250	250
Total Contractual Services	-	-	-	1,751	1,751
7020 Reference Books/Publications	-	-	-	750	750
7021 Newspaper/Mag Subscriptions	-	-	-	43	43
7230 Other Operating Supplies	-	-	-	750	750
Total Supplies	-	-	-	1,543	1,543
Total General Fund	-	-	-	\$ 3,294	\$ 3,294
Total Division 11	-	-	-	\$ 3,294	\$ 3,294

Circuit Court - Division 12
CC3001-SCC2012

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
General Fund					
6140 Travel Expense	-	-	-	\$ 3,217	\$ 3,217
6750 Tuition Reimbursement	-	-	-	870	870
Total Contractual Services	-	-	-	4,087	4,087
7020 Reference Books/Publications	-	-	-	2,020	2,020
7021 Newspaper/Mag Subscriptions	-	-	-	430	430
7230 Other Operating Supplies	-	-	-	750	750
Total Supplies	-	-	-	3,200	3,200
Total General Fund	-	-	-	\$ 7,287	\$ 7,287
Total Division 12	-	-	-	\$ 7,287	\$ 7,287

Circuit Court - Division 13
CC3001-SCC2013

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
General Fund					
6140 Travel Expense	-	-	-	\$ 3,729	\$ 3,729
6750 Tuition Reimbursement	-	-	-	1,950	1,950
Total Contractual Services	-	-	-	5,679	5,679
7020 Reference Books/Publications	-	-	-	2,375	2,375
7021 Newspaper/Mag Subscriptions	-	-	-	430	430
7230 Other Operating Supplies	-	-	-	750	750
Total Supplies	-	-	-	3,555	3,555
Total General Fund	-	-	-	\$ 9,234	\$ 9,234
Total Division 13	-	-	-	\$ 9,234	\$ 9,234

Circuit Court - Division 14
CC3001-SCC2014

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
General Fund					
6140 Travel Expense	-	-	-	\$ 2,429	\$ 2,429
6750 Tuition Reimbursement	-	-	-	550	550
Total Contractual Services	-	-	-	2,979	2,979
7020 Reference Books/Publications	-	-	-	1,750	1,750
7021 Newspaper/Mag Subscriptions	-	-	-	670	670
7230 Other Operating Supplies	-	-	-	750	750
Total Supplies	-	-	-	3,170	3,170
Total General Fund	-	-	-	\$ 6,149	\$ 6,149
Total Division 14	-	-	-	\$ 6,149	\$ 6,149

Circuit Court - Division 15
CC3001-SCC2015

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
General Fund					
6140 Travel Expense	-	-	-	\$ 4,517	\$ 4,517
6750 Tuition Reimbursement	-	-	-	2,270	2,270
Total Contractual Services	-	-	-	6,787	6,787
7020 Reference Books/Publications	-	-	-	1,395	1,395
7021 Newspaper/Mag Subscriptions	-	-	-	430	430
7230 Other Operating Supplies	-	-	-	750	750
Total Supplies	-	-	-	2,575	2,575
Total General Fund	-	-	-	\$ 9,362	\$ 9,362
Total Division 15	-	-	-	\$ 9,362	\$ 9,362

Circuit Court - Division 16
CC3001-SCC2016

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
General Fund					
6140 Travel Expense	-	-	-	\$ 5,029	\$ 5,029
6750 Tuition Reimbursement	-	-	-	2,550	2,550
Total Contractual Services	-	-	-	7,579	7,579
7020 Reference Books/Publications	-	-	-	1,995	1,995
7021 Newspaper/Mag Subscriptions	-	-	-	430	430
7230 Other Operating Supplies	-	-	-	750	750
Total Supplies	-	-	-	3,175	3,175
Total General Fund	-	-	-	\$ 10,754	\$ 10,754
Total Division 16	-	-	-	\$ 10,754	\$ 10,754

Circuit Court - Division 17
CC3001-SCC2017

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
General Fund					
6140 Travel Expense	-	-	-	\$ 3,217	\$ 3,217
6750 Tuition Reimbursement	-	-	-	870	870
Total Contractual Services	-	-	-	4,087	4,087
7020 Reference Books/Publications	-	-	-	2,070	2,070
7021 Newspaper/Mag Subscriptions	-	-	-	430	430
7230 Other Operating Supplies	-	-	-	750	750
Total Supplies	-	-	-	3,250	3,250
Total General Fund	-	-	-	\$ 7,337	\$ 7,337
Total Division 17	-	-	-	\$ 7,337	\$ 7,337

Circuit Court - Division 18
CC3001-SCC2018

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
General Fund					
6140 Travel Expense	-	-	-	\$ 4,889	\$ 4,889
6750 Tuition Reimbursement	-	-	-	3,370	3,370
Total Contractual Services	-	-	-	8,259	8,259
7020 Reference Books/Publications	-	-	-	1,695	1,695
7021 Newspaper/Mag Subscriptions	-	-	-	430	430
7230 Other Operating Supplies	-	-	-	750	750
Total Supplies	-	-	-	2,875	2,875
Total General Fund	-	-	-	\$ 11,134	\$ 11,134
Total Division 18	-	-	-	\$ 11,134	\$ 11,134

Circuit Court - Division 19
CC3001-SCC2019

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
General Fund					
6140 Travel Expense	-	-	-	\$ 6,999	\$ 6,999
6750 Tuition Reimbursement	-	-	-	1,350	1,350
Total Contractual Services	-	-	-	8,349	8,349
7020 Reference Books/Publications	-	-	-	3,600	3,600
7021 Newspaper/Mag Subscriptions	-	-	-	430	430
7230 Other Operating Supplies	-	-	-	750	750
Total Supplies	-	-	-	4,780	4,780
Total General Fund	-	-	-	\$ 13,129	\$ 13,129
Total Division 19	-	-	-	\$ 13,129	\$ 13,129

Circuit Court - Division 25
CC3001-SCC2025

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
General Fund					
6140 Travel Expense	-	-	-	\$ 6,410	\$ 6,410
6710 Dues & Memberships	-	-	-	700	700
6750 Tuition Reimbursement	-	-	-	3,420	3,420
Total Contractual Services	-	-	-	10,530	10,530
7020 Reference Books/Publications	-	-	-	1,995	1,995
7021 Newspaper/Mag Subscriptions	-	-	-	430	430
Total Supplies	-	-	-	2,425	2,425
Total General Fund	-	-	-	\$ 12,955	\$ 12,955
Total Division 25	-	-	-	\$ 12,955	\$ 12,955

Circuit Court - Division 26
CC3001-SCC2026

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
General Fund					
6140 Travel Expense	-	-	-	\$ 6,109	\$ 6,109
6750 Tuition Reimbursement	-	-	-	4,100	4,100
Total Contractual Services	-	-	-	10,209	10,209
7020 Reference Books/Publications	-	-	-	1,995	1,995
7021 Newspaper/Mag Subscriptions	-	-	-	430	430
7230 Other Operating Supplies	-	-	-	750	750
Total Supplies	-	-	-	3,175	3,175
Total General Fund	-	-	-	\$ 13,384	\$ 13,384
Total Division 26	-	-	-	\$ 13,384	\$ 13,384

Circuit Court - Division 27
CC3001-SCC2027

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
General Fund					
6140 Travel Expense	-	-	-	\$ 6,922	\$ 6,922
6750 Tuition Reimbursement	-	-	-	4,100	4,100
Total Contractual Services	-	-	-	11,022	11,022
7020 Reference Books/Publications	-	-	-	1,175	1,175
7021 Newspaper/Mag Subscriptions	-	-	-	430	430
7230 Other Operating Supplies	-	-	-	750	750
Total Supplies	-	-	-	2,355	2,355
Total General Fund	-	-	-	\$ 13,377	\$ 13,377
Total Division 27	-	-	-	\$ 13,377	\$ 13,377

Circuit Court - Division 28
CC3001-SCC2028

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
General Fund					
6140 Travel Expense	-	-	-	\$ 3,928	\$ 3,928
6750 Tuition Reimbursement	-	-	-	800	800
Total Contractual Services	-	-	-	4,728	4,728
7020 Reference Books/Publications	-	-	-	1,150	1,150
7021 Newspaper/Mag Subscriptions	-	-	-	430	430
7230 Other Operating Supplies	-	-	-	750	750
Total Supplies	-	-	-	2,330	2,330
Total General Fund	-	-	-	\$ 7,058	\$ 7,058
Total Division 28	-	-	-	\$ 7,058	\$ 7,058

Circuit Court - Division 29
CC3001-SCC2029

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
General Fund					
6140 Travel Expense	-	-	-	\$ 3,022	\$ 3,022
6750 Tuition Reimbursement	-	-	-	700	700
Total Contractual Services	-	-	-	3,722	3,722
7020 Reference Books/Publications	-	-	-	1,200	1,200
7021 Newspaper/Mag Subscriptions	-	-	-	430	430
7230 Other Operating Supplies	-	-	-	750	750
Total Supplies	-	-	-	2,380	2,380
Total General Fund	-	-	-	\$ 6,102	\$ 6,102
Total Division 29	-	-	-	\$ 6,102	\$ 6,102

Circuit Court - Division 30
CC3001-SCC2030

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
General Fund					
6140 Travel Expense	-	-	-	\$ 813	\$ 813
Total Contractual Services	-	-	-	813	813
7020 Reference Books/Publications	-	-	-	1,250	1,250
7021 Newspaper/Mag Subscriptions	-	-	-	430	430
7230 Other Operating Supplies	-	-	-	750	750
Total Supplies	-	-	-	2,430	2,430
Total General Fund	-	-	-	\$ 3,243	\$ 3,243
Total Division 30	-	-	-	\$ 3,243	\$ 3,243

Circuit Court - Division 31
CC3001-SCC2031

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
General Fund					
6140 Travel Expense	-	-	-	\$ 3,810	\$ 3,810
6750 Tuition Reimbursement	-	-	-	1,020	1,020
Total Contractual Services	-	-	-	4,830	4,830
7020 Reference Books/Publications	-	-	-	1,775	1,775
7021 Newspaper/Mag Subscriptions	-	-	-	430	430
7230 Other Operating Supplies	-	-	-	750	750
Total Supplies	-	-	-	2,955	2,955
Total General Fund	-	-	-	\$ 7,785	\$ 7,785
Total Division 31	-	-	-	\$ 7,785	\$ 7,785

Circuit Court - Division 32
CC3001-SCC2032

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
General Fund					
6140 Travel Expense	-	-	-	\$ 2,334	\$ 2,334
6750 Tuition Reimbursement	-	-	-	450	450
Total Contractual Services	-	-	-	2,784	2,784
7020 Reference Books/Publications	-	-	-	1,250	1,250
7021 Newspaper/Mag Subscriptions	-	-	-	430	430
7230 Other Operating Supplies	-	-	-	750	750
Total Supplies	-	-	-	2,430	2,430
Total General Fund	-	-	-	\$ 5,214	\$ 5,214
Total Division 32	-	-	-	\$ 5,214	\$ 5,214

Circuit Court - Division 33
CC3001-SCC2033

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
General Fund					
6140 Travel Expense	-	-	-	\$ 4,322	\$ 4,322
6750 Tuition Reimbursement	-	-	-	2,100	2,100
Total Contractual Services	-	-	-	6,422	6,422
7020 Reference Books/Publications	-	-	-	1,250	1,250
7021 Newspaper/Mag Subscriptions	-	-	-	430	430
7230 Other Operating Supplies	-	-	-	750	750
Total Supplies	-	-	-	2,430	2,430
Total General Fund	-	-	-	\$ 8,852	\$ 8,852
Total Division 33	-	-	-	\$ 8,852	\$ 8,852

Circuit Court - Division 34
CC3001-SCC2034

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
General Fund					
6140 Travel Expense	-	-	-	\$ 2,997	\$ 2,997
6750 Tuition Reimbursement	-	-	-	1,020	1,020
Total Contractual Services	-	-	-	4,017	4,017
7020 Reference Books/Publications	-	-	-	725	725
7021 Newspaper/Mag Subscriptions	-	-	-	430	430
7230 Other Operating Supplies	-	-	-	750	750
Total Supplies	-	-	-	1,905	1,905
Total General Fund	-	-	-	\$ 5,922	\$ 5,922
Total Division 34	-	-	-	\$ 5,922	\$ 5,922

Circuit Court - Division 40
CC3001-SCC2040

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
General Fund					
6140 Travel Expense	-	-	-	\$ 2,429	\$ 2,429
6750 Tuition Reimbursement	-	-	-	550	550
Total Contractual Services	-	-	-	2,979	2,979
7020 Reference Books/Publications	-	-	-	1,475	1,475
7021 Newspaper/Mag Subscriptions	-	-	-	430	430
7230 Other Operating Supplies	-	-	-	750	750
Total Supplies	-	-	-	2,655	2,655
Total General Fund	-	-	-	\$ 5,634	\$ 5,634
Total Division 40	-	-	-	\$ 5,634	\$ 5,634

Circuit Court - Division 41
CC3001-SCC2041

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
General Fund					
6140 Travel Expense	-	-	-	\$ 6,879	\$ 6,879
6710 Dues & Memberships	-	-	-	195	195
6715 Professional Licensing Fees	-	-	-	300	300
6750 Tuition Reimbursement	-	-	-	550	550
Total Contractual Services	-	-	-	7,924	7,924
7020 Reference Books/Publications	-	-	-	1,775	1,775
7230 Other Operating Supplies	-	-	-	750	750
Total Supplies	-	-	-	2,525	2,525
Total General Fund	-	-	-	\$ 10,449	\$ 10,449
Total Division 41	-	-	-	\$ 10,449	\$ 10,449

Circuit Court - Division 42
CC3001-SCC2042

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
General Fund					
6140 Travel Expense	-	-	-	\$ 3,217	\$ 3,217
6750 Tuition Reimbursement	-	-	-	870	870
Total Contractual Services	-	-	-	4,087	4,087
7020 Reference Books/Publications	-	-	-	725	725
7021 Newspaper/Mag Subscriptions	-	-	-	430	430
7230 Other Operating Supplies	-	-	-	750	750
Total Supplies	-	-	-	1,905	1,905
Total General Fund	-	-	-	\$ 5,992	\$ 5,992
Total Division 42	-	-	-	\$ 5,992	\$ 5,992

Circuit Court - Division 43
CC3001-SCC2043

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
General Fund					
6140 Travel Expense	-	-	-	\$ 11,517	\$ 11,517
6750 Tuition Reimbursement	-	-	-	870	870
Total Contractual Services	-	-	-	12,387	12,387
7020 Reference Books/Publications	-	-	-	1,025	1,025
7021 Newspaper/Mag Subscriptions	-	-	-	430	430
7230 Other Operating Supplies	-	-	-	750	750
Total Supplies	-	-	-	2,205	2,205
Total General Fund	-	-	-	\$ 14,592	\$ 14,592
Total Division 43	-	-	-	\$ 14,592	\$ 14,592

Circuit Court - Division 44
CC3001-SCC2044

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
General Fund					
6140 Travel Expense	-	-	-	\$ 1,741	\$ 1,741
6750 Tuition Reimbursement	-	-	-	300	300
Total Contractual Services	-	-	-	2,041	2,041
7020 Reference Books/Publications	-	-	-	825	825
7021 Newspaper/Mag Subscriptions	-	-	-	430	430
7230 Other Operating Supplies	-	-	-	750	750
Total Supplies	-	-	-	2,005	2,005
Total General Fund	-	-	-	\$ 4,046	\$ 4,046
Total Division 44	-	-	-	\$ 4,046	\$ 4,046

Circuit Court - Division 45
CC3001-SCC2045

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
General Fund					
6140 Travel Expense	-	-	-	\$ 5,349	\$ 5,349
6750 Tuition Reimbursement	-	-	-	2,870	2,870
Total Contractual Services	-	-	-	8,219	8,219
7020 Reference Books/Publications	-	-	-	1,375	1,375
7021 Newspaper/Mag Subscriptions	-	-	-	430	430
7230 Other Operating Supplies	-	-	-	750	750
Total Supplies	-	-	-	2,555	2,555
Total General Fund	-	-	-	\$ 10,774	\$ 10,774
Total Division 45	-	-	-	\$ 10,774	\$ 10,774

Circuit Court - Division 50
CC3001-SCC2050

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
General Fund					
6140 Travel Expense	-	-	-	\$ 11,569	\$ 11,569
6750 Tuition Reimbursement	-	-	-	6,450	6,450
6780 Institutional Care Fees	-	-	-	200,000	200,000
Total Contractual Services	-	-	-	218,019	218,019
7020 Reference Books/Publications	-	-	-	1,175	1,175
7021 Newspaper/Mag Subscriptions	-	-	-	430	430
7230 Other Operating Supplies	-	-	-	750	750
Total Supplies	-	-	-	2,355	2,355
Total General Fund	-	-	-	\$ 220,374	\$ 220,374
Anti-Crime Sales Tax Fund					
Line Item Description					
6060 Medical & Dental Services	-	-	-	\$ 275,000	\$ 275,000
6122 Bus Passes	-	-	-	3,500	3,500
6140 Travel Expense	-	-	-	10,269	10,269
6160 Meeting Expense	-	-	-	2,100	2,100
6230 Printing	-	-	-	700	700
6570 Maint & Repair - Miscellaneous	-	-	-	250	250
6580 Maint & Repair - Data Pro	-	-	-	250	250
6641 Copier Rental/Maintenance	-	-	-	2,100	2,100
6710 Dues & Memberships	-	-	-	500	500
6713 Drug Screening Services	-	-	-	24,000	24,000
6750 Tuition Reimbursement	-	-	-	3,700	3,700
6756 Training Expense	-	-	-	1,500	1,500
6763 Ankle Bracelet Monitoring	-	-	-	6,000	6,000
6790 Other Contractual Services	-	-	-	516,000	516,000
Total Contractual Services	-	-	-	845,869	845,869
7010 Office Supplies	-	-	-	800	800
7020 Reference Books/Publications	-	-	-	5,600	5,600
7021 Newspaper/Mag Subscriptions	-	-	-	430	430
Total Supplies	-	-	-	6,830	6,830
Total Anti-Crime Sales Tax Fund	-	-	-	\$ 852,699	\$ 852,699
Total Division 50	-	-	-	\$ 1,073,073	\$ 1,073,073

Circuit Court - Division Common
CC3001-SCC2060

Line Item Description	Previous Year			Budget Year	
	2023	2024	Exp. as of	2025	2025
	Actual	Adopted	12/31/2024	Request	Rec.
General Fund					
6084 Interpreter Services	-	-	-	\$ 120,000	\$ 120,000
6140 Travel Expense	-	-	-	5,000	5,000
6710 Dues & Memberships	-	-	-	23,570	23,570
6750 Tuition Reimbursement	-	-	-	5,000	5,000
6790 Other Contractual Services	-	-	-	120,000	120,000
Total Contractual Services	-	-	-	273,570	273,570
Total General Fund	-	-	-	\$ 273,570	\$ 273,570
Total Division Common	-	-	-	\$ 273,570	\$ 273,570

Circuit Court - Civil Records
CC3001-SCC3101

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
General Fund					
6080 Other Professional Services	-	-	-	\$ 2,000	\$ 2,000
6084 Interpreter Services	-	-	-	2,500	2,500
6120 Mileage Reimbursement	-	-	-	500	500
6210 Advertising	-	-	-	4,000	4,000
6710 Dues & Memberships	-	-	-	135	135
6756 Training Expense	-	-	-	3,500	3,500
Total Contractual Services	-	-	-	12,635	12,635
7020 Reference Books/Publications	-	-	-	249	249
7230 Other Operating Supplies	-	-	-	750	750
Total Supplies	-	-	-	999	999
Total General Fund	-	-	-	\$ 13,634	\$ 13,634
Total Civil Records	-	-	-	\$ 13,634	\$ 13,634

Circuit Court - Civil Process
CC3001-SCC3201

Line Item Description	Previous Year			Budget Year	
	2023	2024	Exp. as of	2025	2025
	Actual	Adopted	12/31/2024	Request	Rec.
General Fund					
6020 Legal Services	-	-	-	\$ 11,975	\$ 11,975
6060 Medical & Dental Services	-	-	-	4,000	4,000
6070 Intergovernmental Agreements	-	-	-	100,000	100,000
6120 Mileage Reimbursement	-	-	-	80,000	80,000
6330 Bond & Surety	-	-	-	754	-
6530 Maint & Repair - Auto Equip	-	-	-	5,024	5,024
6570 Maint & Repair - Miscellaneous	-	-	-	2,600	2,600
6670 Rent - Miscellaneous	-	-	-	4,443	4,443
6740 Laundry Services	-	-	-	500	500
6756 Training Expense	-	-	-	29,260	29,260
6781 Public Safety Radio Fees	-	-	-	3,921	3,921
6794 Car Wash Services	-	-	-	2,240	2,240
Total Contractual Services	-	-	-	244,717	243,963
7010 Office Supplies	-	-	-	660	660
7110 Gasoline	-	-	-	7,320	7,320
7190 Wearing Apparel	-	-	-	8,005	8,005
7192 Safety Equipment	-	-	-	20,000	20,000
7230 Other Operating Supplies	-	-	-	750	750
7490 Tires	-	-	-	900	900
7520 Small Arms & Ammunition	-	-	-	4,330	4,330
7602 Communication Equipment	-	-	-	1,000	1,000
Total Supplies	-	-	-	42,965	42,965
8120 Automobiles	-	-	-	100,000	100,000
Total Capital Outlay	-	-	-	100,000	100,000
Total General Fund	-	-	-	\$ 387,682	\$ 386,928
Total Civil Process	-	-	-	\$ 387,682	\$ 386,928

Circuit Court - Criminal Records
CC3001-SCC3301

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
General Fund					
6120 Mileage Reimbursement	-	-	-	\$ 496	\$ 496
6756 Training Expense	-	-	-	850	850
Total Contractual Services	-	-	-	1,346	1,346
7230 Other Operating Supplies	-	-	-	750	750
Total Supplies	-	-	-	750	750
Total General Fund	-	-	-	\$ 2,096	\$ 2,096
Total Criminal Records	-	-	-	\$ 2,096	\$ 2,096

Circuit Court - Court Services
CC3001-SCC3401

Line Item Description	Previous Year			Budget Year	
	2023	2024	Exp. as of	2025	2025
	Actual	Adopted	12/31/2024	Request	Rec.
General Fund					
6030 Architectural & Engineering Sv	-	-	-	\$ 20,000	\$ 20,000
6060 Medical & Dental Services	-	-	-	3,610	3,610
6087 Locksmith Services	-	-	-	2,200	2,200
6110 Postage	-	-	-	132,825	132,825
6120 Mileage Reimbursement	-	-	-	1,188	1,188
6160 Meeting Expense	-	-	-	27,000	27,000
6165 Coffee & Water Service	-	-	-	22,000	22,000
6210 Advertising	-	-	-	1,760	1,760
6230 Printing	-	-	-	45,000	45,000
6435 Telephone Maintenance	-	-	-	5,550	5,550
6510 Maint & Repair - Buildings	-	-	-	45,000	45,000
6520 Maint & Repair - Heavy Equip	-	-	-	3,300	3,300
6530 Maint & Repair - Auto Equip	-	-	-	8,100	8,100
6540 Maint & Repair - Office Equip	-	-	-	8,800	8,800
6560 Maint & Repair - Common Equip	-	-	-	5,005	5,005
6570 Maint & Repair - Miscellaneous	-	-	-	9,900	9,900
6640 Rent - Office Equipment	-	-	-	22,000	22,000
6710 Dues & Memberships	-	-	-	2,380	2,380
6737 Shredding Services	-	-	-	1,100	1,100
6738 Moving Services	-	-	-	24,040	24,040
6739 Carpet Cleaning Services	-	-	-	24,200	24,200
6756 Training Expense	-	-	-	6,873	6,873
6790 Other Contractual Services	-	-	-	40,000	40,000
6794 Car Wash Services	-	-	-	2,750	2,750
Total Contractual Services	-	-	-	464,581	464,581
7010 Office Supplies	-	-	-	71,800	71,800
7015 Copier Supplies	-	-	-	10,800	10,800
7020 Reference Books/Publications	-	-	-	225	225
7041 Paper Supplies - Copier Paper	-	-	-	30,250	30,250
7110 Gasoline	-	-	-	12,000	12,000
7120 Heating Fuel	-	-	-	15,000	15,000
7150 Kitchen/Dining Supplies	-	-	-	8,000	8,000
7160 Food	-	-	-	15,000	15,000
7190 Wearing Apparel	-	-	-	9,501	9,501
7192 Safety Equipment	-	-	-	17,410	17,410
7230 Other Operating Supplies	-	-	-	20,750	20,750
7340 Paint & Supplies	-	-	-	6,600	6,600
7400 Signs, Badges & Markers	-	-	-	22,717	22,717
7490 Tires	-	-	-	2,000	2,000
Total Supplies	-	-	-	242,053	242,053
Total General Fund	-	-	-	\$ 706,634	\$ 706,634
Total Court Services	-	-	-	\$ 706,634	\$ 706,634

Circuit Court - General Capital Outlay
CC3001-SCC3402

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
General Fund					
8020 Buildings & Improvements	-	-	-	\$ 432,704	\$ 432,704
8150 Office Furniture & Fixtures	-	-	-	40,735	40,735
8180 Audio/Video Recording Equipment	-	-	-	91,950	91,950
Total Capital Outlay	-	-	-	565,389	565,389
Total General Fund	-	-	-	\$ 565,389	\$ 565,389
Total General Capital Outlay	-	-	-	\$ 565,389	\$ 565,389

Circuit Court - Court IT
CC3001-SCC3501

Line Item Description	Previous Year			Budget Year	
	2023	2024	Exp. as of	2025	2025
	Actual	Adopted	12/31/2024	Request	Rec.
General Fund					
6082 Information Technology Consulting Service	-	-	-	\$ 70,000	\$ 70,000
6120 Mileage Reimbursement	-	-	-	3,000	3,000
6431 Internet Services	-	-	-	116,040	116,040
6432 Mobile Phone Services	-	-	-	74,500	74,500
6540 Maint & Repair - Office Equip	-	-	-	6,450	6,450
6580 Maint & Repair - Data Pro	-	-	-	132,622	132,622
6641 Copier Rental/Maintenance	-	-	-	95,000	95,000
6660 Rent - Data Processing Equip	-	-	-	95,806	95,806
6661 Software Purchases	-	-	-	39,470	39,470
6662 Software Maintenance	-	-	-	498,097	498,097
6663 Software as a Service	-	-	-	101,952	101,952
6710 Dues & Memberships	-	-	-	500	500
6756 Training Expense	-	-	-	9,000	9,000
6795 Alarm/Security Services	-	-	-	2,728	2,728
6797 REGIS Charges	-	-	-	4,635	4,635
Total Contractual Services	-	-	-	1,249,800	1,249,800
7020 Reference Books/Publications	-	-	-	3,716	3,716
7190 Wearing Apparel	-	-	-	300	300
7230 Other Operating Supplies	-	-	-	750	750
7400 Signs, Badges & Markers	-	-	-	2,900	2,900
7601 Computer Accessories	-	-	-	32,000	32,000
Total Supplies	-	-	-	39,666	39,666
Total General Fund	-	-	-	\$ 1,289,466	\$ 1,289,466
Total Court IT	-	-	-	\$ 1,289,466	\$ 1,289,466

Circuit Court - IT Capital Outlay
CC3001-SCC3502

Line Item Description	Previous Year			Budget Year	
	2023	2024	Exp. as of	2025	2025
	Actual	Adopted	12/31/2024	Request	Rec.
General Fund					
8171 Personal Computer/Accessories	-	-	-	\$ 211,600	\$ 211,600
8172 Printers & Scanners	-	-	-	7,638	7,638
8173 Computer Equipment/Terminals	-	-	-	288,500	288,500
8180 Audio/Video Recording Equipment	-	-	-	69,800	69,800
Total Capital Outlay	-	-	-	577,538	577,538
Total General Fund	-	-	-	\$ 577,538	\$ 577,538
Total IT Capital Outlay	-	-	-	\$ 577,538	\$ 577,538

Circuit Court - Court Administrator
CC3001-SCC3600

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
General Fund					
6010 Auditing & Accounting Services	-	-	-	\$ 100,000	\$ 100,000
6013 Banking Fees	-	-	-	26,000	26,000
6020 Legal Services	-	-	-	167,000	167,000
6120 Mileage Reimbursement	-	-	-	240	240
6121 Parking Expenses	-	-	-	75,000	75,000
6122 Bus Passes	-	-	-	22,800	22,800
6140 Travel Expense	-	-	-	2,300	2,300
6220 Photographing & Blue Printing	-	-	-	2,500	2,500
6230 Printing	-	-	-	200	200
6710 Dues & Memberships	-	-	-	3,025	3,025
6756 Training Expense	-	-	-	5,020	5,020
Total Contractual Services	-	-	-	404,085	404,085
7010 Office Supplies	-	-	-	1,800	1,800
7020 Reference Books/Publications	-	-	-	1,700	1,700
7021 Newspaper/Mag Subscriptions	-	-	-	1,420	1,420
7230 Other Operating Supplies	-	-	-	20,875	20,875
7601 Computer Accessories	-	-	-	250	250
Total Supplies	-	-	-	26,045	26,045
Total General Fund	-	-	-	\$ 430,130	\$ 430,130
Total Court Administrator	-	-	-	\$ 430,130	\$ 430,130

Circuit Court - Budget & Fiscal Operations
CC3001-SCC3604

Line Item Description	Previous Year			Budget Year	
	2023	2024	Exp. as of	2025	2025
	Actual	Adopted	12/31/2024	Request	Rec.
General Fund					
6140 Travel Expense	-	-	-	\$ 2,600	\$ 2,600
6230 Printing	-	-	-	400	400
6710 Dues & Memberships	-	-	-	1,300	1,300
6756 Training Expense	-	-	-	3,410	3,410
Total Contractual Services	-	-	-	7,710	7,710
7020 Reference Books/Publications	-	-	-	550	550
7230 Other Operating Supplies	-	-	-	1,000	1,000
Total Supplies	-	-	-	1,550	1,550
Total General Fund	-	-	-	\$ 9,260	\$ 9,260
Total Budget & Fiscal Operations	-	-	-	\$ 9,260	\$ 9,260

Circuit Court - Jury Services
CC3001-SCC3701

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
General Fund					
6110 Postage	-	-	-	\$ 70,000	\$ 70,000
6120 Mileage Reimbursement	-	-	-	75,000	75,000
6121 Parking Expenses	-	-	-	110,000	110,000
6140 Travel Expense	-	-	-	200	200
6200 Legal Notices	-	-	-	45,000	45,000
6230 Printing	-	-	-	12,500	12,500
6710 Dues & Memberships	-	-	-	410	410
6756 Training Expense	-	-	-	1,150	1,150
6793 Catering Services	-	-	-	51,500	51,500
6810 Circuit Court Jury	-	-	-	210,000	210,000
Total Contractual Services	-	-	-	575,760	575,760
7020 Reference Books/Publications	-	-	-	475	475
7170 Medical & Dental Supplies	-	-	-	300	300
7230 Other Operating Supplies	-	-	-	750	750
Total Supplies	-	-	-	1,525	1,525
Total General Fund	-	-	-	\$ 577,285	\$ 577,285
Total Jury Services	-	-	-	\$ 577,285	\$ 577,285

Circuit Court - Human Resources
CC3001-SCC3800

Line Item Description	Previous Year			Budget Year	
	2023	2024	Exp. as of	2025	2025
	Actual	Adopted	12/31/2024	Request	Rec.
General Fund					
6060 Medical & Dental Services	-	-	-	\$ 500	\$ 500
6084 Interpreter Services	-	-	-	1,500	1,500
6090 Health & Social Services	-	-	-	22,500	22,500
6160 Meeting Expense	-	-	-	1,875	1,875
6210 Advertising	-	-	-	50,000	50,000
6230 Printing	-	-	-	1,375	1,375
6661 Software Purchases	-	-	-	100,000	100,000
6662 Software Maintenance	-	-	-	2,500	2,500
6710 Dues & Memberships	-	-	-	8,450	8,450
6756 Training Expense	-	-	-	28,125	28,125
6845 Investigative Expense	-	-	-	32,025	32,025
Total Contractual Services	-	-	-	248,850	248,850
7010 Office Supplies	-	-	-	11,015	11,015
7230 Other Operating Supplies	-	-	-	750	750
Total Supplies	-	-	-	11,765	11,765
Total General Fund	-	-	-	\$ 260,615	\$ 260,615
Total Human Resources	-	-	-	\$ 260,615	\$ 260,615

Circuit Court - Probate
CC3001-SCC3901

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
General Fund					
6120 Mileage Reimbursement	-	-	-	\$ 254	\$ 254
6140 Travel Expense	-	-	-	200	200
6710 Dues & Memberships	-	-	-	110	110
6756 Training Expense	-	-	-	110	110
Total Contractual Services	-	-	-	674	674
7230 Other Operating Supplies	-	-	-	750	750
Total Supplies	-	-	-	750	750
8150 Office Furniture & Fixtures	-	-	-	1,000	1,000
Total Capital Outlay	-	-	-	1,000	1,000
Total General Fund	-	-	-	\$ 2,424	\$ 2,424
Total Probate	-	-	-	\$ 2,424	\$ 2,424

Circuit Court
CC3001-SCC9999

Line Item Description	Previous Year			Budget Year	
	2023	2024	Exp. as of	2025	2025
	Actual	Adopted	12/31/2024	Request	Rec.
General Fund					
5010 Regular Salaries	5,277,995	9,298,510	-	\$ 10,105,033	\$ 10,105,033
5020 Seasonal Salaries	60,733	-	-	-	-
5025 Part Time Salaries	40,049	80,000	-	80,000	80,000
5030 Over Time Salaries	22,815	40,000	-	40,000	40,000
5040 FICA Taxes	393,961	766,137	-	732,462	732,462
5050 Pension Contributions	792,511	1,127,471	-	1,428,520	1,428,520
5060 Insurance Benefits	944,110	1,920,314	-	2,165,215	2,165,215
5061 Dental & Vision	4,531	13,654	-	9,753	9,753
5062 HSA Contribution	38,175	69,307	-	68,858	68,858
5063 Insurance Admin Fee	-	206,000	-	-	-
5066 Life Insurance Benefit	1,131	2,318	-	2,194	2,194
5070 Unemployment Insurance	-	35,000	-	35,000	35,000
5094 Salary Savings	-	(500,000)	-	(500,000)	(1,321,566)
5110 Workers Compensation	-	113,000	-	-	-
5150 Long Term Disability	44,485	49,476	-	50,000	50,000
Total Personnel Services	7,620,495	13,221,187	-	14,217,035	13,395,469
6010 Auditing & Accounting Services	-	100,000	-	-	-
6013 Banking Fees	4,519	91,000	-	-	-
6020 Legal Services	1,615	131,975	-	-	-
6060 Medical & Dental Services	450	13,835	-	-	-
6080 Other Professional Services	23,927	2,000	-	-	-
6082 Information Technology Consulting Servic	28,685	39,180	-	-	-
6084 Interpreter Services	47,399	124,000	-	-	-
6087 Locksmith Services	360	2,200	-	-	-
6090 Health & Social Services	-	22,500	-	-	-
6110 Postage	70,292	187,825	-	-	-
6120 Mileage Reimbursement	86,189	160,926	-	-	-
6121 Parking Expenses	75,381	185,000	-	-	-
6122 Bus Passes	-	22,800	-	-	-
6140 Travel Expense	24,560	171,476	-	-	-
6160 Meeting Expense	20,104	26,875	-	-	-
6165 Coffee & Water Service	14,489	22,000	-	-	-
6200 Legal Notices	-	35,000	-	-	-
6210 Advertising	17,437	55,760	-	-	-
6220 Photographing & Blue Printing	-	2,500	-	-	-
6230 Printing	20,344	54,955	-	-	-
6320 Worker's Compensation	52,803	184,112	-	113,000	161,129
6330 Bond & Surety	178	754	-	-	-
6370 Vehicle Liability Insurance	8,392	23,389	-	48,364	24,364
6430 Telephone Utility	14,295	50,000	-	-	-
6431 Internet Services	41,853	62,700	-	-	-
6432 Mobile Phone Services	35,711	74,000	-	-	-
6435 Telephone Maintenance	-	5,550	-	-	-
6439 TV Services	364	-	-	-	-
6510 Maint & Repair - Buildings	4,473	46,400	-	-	-
6520 Maint & Repair - Heavy Equip	-	3,300	-	-	-
6530 Maint & Repair - Auto Equip	2,603	13,124	-	-	-
6540 Maint & Repair - Office Equip	908	16,400	-	-	-
6560 Maint & Repair - Common Equip	-	5,005	-	-	-
6570 Maint & Repair - Miscellaneous	908	12,000	-	-	-
6580 Maint & Repair - Data Pro	64,174	107,701	-	-	-

Circuit Court
CC3001-SCC9999

Line Item Description	Previous Year			Budget Year	
	2023	2024	Exp. as of	2025	2025
	Actual	Adopted	12/31/2024	Request	Rec.
6640 Rent - Office Equipment	13,000	13,000	-	-	-
6641 Copier Rental/Maintenance	56,013	99,166	-	-	-
6660 Rent - Data Processing Equip	65,772	120,806	-	-	-
6661 Software Purchases	3,917	49,413	-	-	-
6662 Software Maintenance	299,703	562,206	-	-	-
6663 Software as a Service	116,924	162,080	-	-	-
6670 Rent - Miscellaneous	-	4,443	-	-	-
6710 Dues & Memberships	3,543	41,879	-	-	-
6713 Drug Screening Services	-	4,305	-	-	-
6737 Shredding Services	-	1,100	-	-	-
6738 Moving Services	2,854	17,040	-	-	-
6739 Carpet Cleaning Services	85	24,200	-	-	-
6740 Laundry Services	-	500	-	-	-
6750 Tuition Reimbursement	11,275	51,760	-	-	-
6756 Training Expense	34,589	100,674	-	-	-
6780 Institutional Care Fees	-	200,000	-	-	-
6781 Public Safety Radio Fees	3,408	3,621	-	-	-
6790 Other Contractual Services	100,354	85,000	-	-	-
6793 Catering Services	42,425	51,500	-	-	-
6794 Car Wash Services	65	4,990	-	-	-
6795 Alarm/Security Services	-	2,481	-	-	-
6797 REGIS Charges	2,093	4,032	-	-	-
6810 Circuit Court Jury	134,585	210,000	-	-	-
6845 Investigative Expense	-	32,457	-	-	-
Total Contractual Services	1,553,020	3,902,895	-	161,364	185,493
7010 Office Supplies	18,595	86,581	-	-	-
7015 Copier Supplies	5,504	8,800	-	-	-
7020 Reference Books/Publications	44,476	61,338	-	-	-
7021 Newspaper/Mag Subscriptions	15,422	16,630	-	-	-
7041 Paper Supplies - Copier Paper	21,331	37,950	-	-	-
7110 Gasoline	4,440	19,320	-	-	-
7120 Heating Fuel	1,164	15,000	-	-	-
7150 Kitchen/Dining Supplies	1,885	4,400	-	-	-
7160 Food	4,328	15,000	-	-	-
7170 Medical & Dental Supplies	-	300	-	-	-
7190 Wearing Apparel	4,688	16,571	-	-	-
7192 Safety Equipment	2,189	25,410	-	-	-
7230 Other Operating Supplies	22,544	54,875	-	-	-
7340 Paint & Supplies	-	6,600	-	-	-
7400 Signs, Badges & Markers	4,947	26,727	-	-	-
7490 Tires	383	2,800	-	-	-
7520 Small Arms & Ammunition	3,786	3,975	-	-	-
7601 Computer Accessories	13,854	47,630	-	-	-
7602 Communication Equipment	127,111	500	-	-	-
Total Supplies	296,646	450,407	-	-	-
8020 Buildings & Improvements	1,077	92,900	-	-	-
8150 Office Furniture & Fixtures	15,529	118,635	-	-	-
8170 Other Equipment	11,160	125,800	-	-	-
8171 Personal Computer/Accessories	114,509	148,000	-	-	-
8172 Printers & Scanners	2,129	5,900	-	-	-
8173 Computer Equipment/Terminals	70,792	199,000	-	-	-

**Circuit Court
CC3001-SCC9999**

Line Item Description	Previous Year			Budget Year	
	2023	2024	Exp. as of	2025	2025
	Actual	Adopted	12/31/2024	Request	Rec.
8180 Audio/Video Recording Equipment	780	160,350	-	-	-
Total Capital Outlay	215,975	850,585	-	-	-
Total General Fund	\$ 9,686,135	\$ 18,425,074	-	\$ 14,378,399	\$ 13,580,962
Anti-Crime Sales Tax Fund					
Line Item Description					
5010 Regular Salaries	\$ 355,220	\$ 633,172	-	\$ 625,688	\$ 625,688
5020 Seasonal Salaries	-	-	-	-	-
5025 Part Time Salaries	-	80,000	-	80,000	80,000
5030 Over Time Salaries	1,009	-	-	-	-
5040 FICA Taxes	26,412	53,307	-	45,447	45,447
5050 Pension Contributions	58,773	80,867	-	88,635	88,635
5060 Insurance Benefits	81,802	96,905	-	134,346	134,346
5061 Dental & Vision	536	600	-	605	605
5062 HSA Contribution	5,025	3,283	-	4,273	4,273
5063 Insurance Admin Fee	-	14,000	-	-	-
5066 Life Insurance Benefit	96	202	-	136	136
5070 Unemployment Insurance	-	3,500	-	3,500	3,500
5094 Salary Savings	-	(13,256)	-	-	-
5110 Workers Compensation	-	8,400	-	8,400	8,400
5130 Vacation Payout	-	10,000	-	10,000	10,000
5140 Sick Leave Pay Out	-	10,000	-	10,000	10,000
5150 Long Term Disability	3,367	3,954	-	4,000	4,000
Total Personnel Services	532,239	984,934	-	1,015,030	1,015,030
6060 Medical & Dental Services	-	275,000	-	-	-
6122 Bus Passes	-	3,500	-	-	-
6140 Travel Expense	5,243	10,269	-	-	-
6160 Meeting Expense	649	2,100	-	-	-
6230 Printing	508	700	-	-	-
6570 Maint & Repair - Miscellaneous	-	250	-	-	-
6580 Maint & Repair - Data Pro	-	250	-	-	-
6641 Copier Rental/Maintenance	-	2,100	-	-	-
6710 Dues & Memberships	120	500	-	-	-
6713 Drug Screening Services	5,504	24,000	-	-	-
6750 Tuition Reimbursement	361	3,700	-	-	-
6756 Training Expense	381	1,500	-	-	-
6763 Ankle Bracelet Monitoring	2,505	6,000	-	-	-
6790 Other Contractual Services	92,012	516,000	-	-	647,377
Total Contractual Services	107,281	845,869	-	-	647,377
7010 Office Supplies	-	800	-	-	-
7020 Reference Books/Publications	-	5,600	-	-	-
7021 Newspaper/Mag Subscriptions	-	430	-	-	-
7230 Other Operating Supplies	2,321	-	-	-	-
Total Supplies	2,321	6,830	-	-	-
Total Anti-Crime Sales Tax Fund	\$ 641,842	\$ 1,837,633	-	\$ 1,015,030	\$ 1,662,407
Total Circuit Court	\$ 10,327,978	\$ 20,262,707	-	\$ 15,393,429	\$ 15,243,369

**Family Court - Deputy Court Administrator
CC2101-SCC0100**

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
General Fund					
6060 Medical & Dental Services	-	-	-	\$ 390	\$ 390
6140 Travel Expense	-	-	-	2,400	2,400
6160 Meeting Expense	-	-	-	4,100	4,100
6210 Advertising	-	-	-	11,000	11,000
6370 Vehicle Liability Insurance	-	-	-	4,000	-
6662 Software Maintenance	-	-	-	1,044	1,044
6710 Dues & Memberships	-	-	-	1,570	1,570
6716 Accreditation Expense	-	-	-	24,100	24,100
6756 Training Expense	-	-	-	12,675	12,675
6780 Institutional Care Fees	-	-	-	538,606	538,606
6789 Outside Agency Funding	-	-	-	464,024	464,024
6790 Other Contractual Services	-	-	-	584,735	584,735
Total Contractual Services	-	-	-	1,648,644	1,644,644
7010 Office Supplies	-	-	-	2,259	2,259
7020 Reference Books/Publications	-	-	-	8,437	8,437
7190 Wearing Apparel	-	-	-	400	400
7230 Other Operating Supplies	-	-	-	130,000	130,000
7400 Signs, Badges & Markers	-	-	-	1,505	1,505
Total Supplies	-	-	-	142,601	142,601
8150 Office Furniture & Fixtures	-	-	-	10,150	10,150
Total Capital Outlay	-	-	-	10,150	10,150
Total General Fund	-	-	-	\$ 1,801,395	\$ 1,797,395
Health Fund					
Line Item Description					
6090 Health & Social Services	-	-	-	\$ 2,000	\$ 2,000
Total Contractual Services	-	-	-	2,000	2,000
Total Health Fund	-	-	-	\$ 2,000	\$ 2,000
Anti-Crime Sales Tax Fund					
Line Item Description					
6020 Legal Services	-	-	-	\$ 91,000	\$ 91,000
6780 Institutional Care Fees	-	-	-	538,606	538,606
6789 Outside Agency Funding	-	-	-	17,415	17,415
6790 Other Contractual Services	-	-	-	110,000	110,000
Total Contractual Services	-	-	-	757,021	757,021
Total Anti-Crime Sales Tax Fund	-	-	-	\$ 757,021	\$ 757,021
Total Deputy Court Administrator	-	-	-	\$ 2,560,416	\$ 2,556,416

Family Court - Budget & Fiscal Ops
CC2101-SCC0150

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
General Fund					
6140 Travel Expense	-	-	-	\$ 3,000	\$ 3,000
6210 Advertising	-	-	-	600	600
6710 Dues & Memberships	-	-	-	1,100	1,100
6756 Training Expense	-	-	-	3,258	3,258
Total Contractual Services	-	-	-	7,958	7,958
7230 Other Operating Supplies	-	-	-	2,750	2,750
Total Supplies	-	-	-	2,750	2,750
8150 Office Furniture & Fixtures	-	-	-	1,800	1,800
Total Capital Outlay	-	-	-	1,800	1,800
Total General Fund	-	-	-	\$ 12,508	\$ 12,508
Total Budget & Fiscal Ops	-	-	-	\$ 12,508	\$ 12,508

Family Court - Support Services
CC2101-SCC0200

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
General Fund					
6060 Medical & Dental Services	-	-	-	\$ 1,000	\$ 1,000
6084 Interpreter Services	-	-	-	25,600	25,600
6090 Health & Social Services	-	-	-	8,800	8,800
6110 Postage	-	-	-	25,500	25,500
6121 Parking Expenses	-	-	-	1,560	1,560
6140 Travel Expense	-	-	-	5,400	5,400
6170 Transportation Expense	-	-	-	1,100	1,100
6200 Legal Notices	-	-	-	17,000	17,000
6410 Natural Gas	-	-	-	102,000	102,000
6420 Electricity	-	-	-	324,000	324,000
6430 Telephone Utility	-	-	-	72,750	72,750
6439 TV Services	-	-	-	13,650	13,650
6440 Water	-	-	-	33,120	33,120
6450 Sewer Service	-	-	-	41,520	41,520
6460 Refuse Collection	-	-	-	14,230	14,230
6570 Maint & Repair - Miscellaneous	-	-	-	24,070	24,070
6641 Copier Rental/Maintenance	-	-	-	40,000	40,000
6662 Software Maintenance	-	-	-	27,305	27,305
6710 Dues & Memberships	-	-	-	330	330
6712 Pre-Employment Services	-	-	-	10,900	10,900
6713 Drug Screening Services	-	-	-	5,800	5,800
6715 Professional Licensing Fees	-	-	-	1,600	1,600
6726 Tree Removal Services	-	-	-	6,100	6,100
6730 Janitor Services	-	-	-	167,614	167,614
6737 Shredding Services	-	-	-	6,100	6,100
6740 Laundry Services	-	-	-	3,000	3,000
6756 Training Expense	-	-	-	3,139	3,139
6795 Alarm/Security Services	-	-	-	3,600	3,600
Total Contractual Services	-	-	-	986,788	986,788
7010 Office Supplies	-	-	-	2,150	2,150
7020 Reference Books/Publications	-	-	-	1,070	1,070
7150 Kitchen/Dining Supplies	-	-	-	1,500	1,500
7230 Other Operating Supplies	-	-	-	8,000	8,000
7231 Fire Safety Supplies	-	-	-	6,300	6,300
7601 Computer Accessories	-	-	-	14,776	14,776
Total Supplies	-	-	-	33,796	33,796
8020 Buildings & Improvements	-	-	-	155,000	155,000
8120 Automobiles	-	-	-	35,000	35,000
8150 Office Furniture & Fixtures	-	-	-	10,000	10,000
8160 Radio/Communications Equipment	-	-	-	7,900	7,900
8170 Other Equipment	-	-	-	6,500	6,500
8171 Personal Computer/Accessories	-	-	-	12,220	12,220
8172 Printers & Scanners	-	-	-	250	250
Total Capital Outlay	-	-	-	226,870	226,870
Total General Fund	-	-	-	\$ 1,247,454	\$ 1,247,454
Health Fund					
Line Item Description					
7170 Medical & Dental Supplies	-	-	-	\$ 8,500	\$ 8,500

Family Court - Support Services
CC2101-SCC0200

Line Item Description	Previous Year			Budget Year	
	2023	2024	Exp. as of	2025	2025
	Actual	Adopted	12/31/2024	Request	Rec.
Total Supplies	-	-	-	8,500	8,500
Total Health Fund	-	-	-	\$ 8,500	\$ 8,500
Total Support Services	-	-	-	\$ 1,255,954	\$ 1,255,954

Family Court - Maintenance
CC2101-SCC0260

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
General Fund					
6087 Locksmith Services	-	-	-	\$ 4,000	\$ 4,000
6510 Maint & Repair - Buildings	-	-	-	205,310	205,310
6511 Maint & Repair - Elevators	-	-	-	13,500	13,500
6560 Maint & Repair - Common Equip	-	-	-	12,500	12,500
6570 Maint & Repair - Miscellaneous	-	-	-	41,500	41,500
6670 Rent - Miscellaneous	-	-	-	6,000	6,000
6795 Alarm/Security Services	-	-	-	4,300	4,300
Total Contractual Services	-	-	-	287,110	287,110
7220 Garden/Agriculture Supplies	-	-	-	3,000	3,000
7320 Machinery & Equipment Parts	-	-	-	500	500
7330 Plumbing Supplies	-	-	-	4,250	4,250
7340 Paint & Supplies	-	-	-	7,000	7,000
7350 Lumber Wood & Supplies	-	-	-	2,000	2,000
7360 Electrical Supplies	-	-	-	8,250	8,250
7370 Building Operating Supplies	-	-	-	12,315	12,315
7400 Signs, Badges & Markers	-	-	-	750	750
7450 Salt, Sand, & Icemelt	-	-	-	3,740	3,740
7510 Small Tools/Minor Equipment	-	-	-	1,530	1,530
7601 Computer Accessories	-	-	-	2,600	2,600
7602 Communication Equipment	-	-	-	3,500	3,500
Total Supplies	-	-	-	49,435	49,435
8020 Buildings & Improvements	-	-	-	65,000	65,000
Total Capital Outlay	-	-	-	65,000	65,000
Total General Fund	-	-	-	\$ 401,545	\$ 401,545
Total Maintenance	-	-	-	\$ 401,545	\$ 401,545

Family Court - Food Services
CC2101-SCC0270

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
General Fund					
6715 Professional Licensing Fees	-	-	-	\$ 150	\$ 150
6870 Food Services	-	-	-	3,500	3,500
Total Contractual Services	-	-	-	3,650	3,650
7150 Kitchen/Dining Supplies	-	-	-	33,455	33,455
7160 Food	-	-	-	395,518	395,518
Total Supplies	-	-	-	428,973	428,973
Total General Fund	-	-	-	\$ 432,623	\$ 432,623
Total Food Services	-	-	-	\$ 432,623	\$ 432,623

Family Court - Warehouse
CC2101-SCC0275

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
General Fund					
6230 Printing	-	-	-	\$ 7,500	\$ 7,500
6530 Maint & Repair - Auto Equip	-	-	-	27,500	27,500
Total Contractual Services	-	-	-	35,000	35,000
7010 Office Supplies	-	-	-	33,200	33,200
7041 Paper Supplies - Copier Paper	-	-	-	15,000	15,000
7110 Gasoline	-	-	-	24,000	24,000
7130 Building Cleaning Supplies	-	-	-	28,000	28,000
7140 Linen Supplies	-	-	-	1,800	1,800
7170 Medical & Dental Supplies	-	-	-	7,500	7,500
7190 Wearing Apparel	-	-	-	24,500	24,500
7200 School Supplies	-	-	-	600	600
7235 Hygiene Products	-	-	-	8,000	8,000
7310 Auto & Truck Parts	-	-	-	1,500	1,500
7370 Building Operating Supplies	-	-	-	3,000	3,000
Total Supplies	-	-	-	147,100	147,100
8150 Office Furniture & Fixtures	-	-	-	15,500	15,500
Total Capital Outlay	-	-	-	15,500	15,500
Total General Fund	-	-	-	\$ 197,600	\$ 197,600
Total Warehouse	-	-	-	\$ 197,600	\$ 197,600

Family Court - Juvenile Officer
CC2101-SCC0300

Line Item Description	Previous Year			Budget Year	
	2023	2024	Exp. as of	2025	2025
	Actual	Adopted	12/31/2024	Request	Rec.
General Fund					
6020 Legal Services	-	-	-	\$ 45,140	\$ 45,140
6050 Court Reporting Services	-	-	-	5,400	5,400
6090 Health & Social Services	-	-	-	6,000	6,000
6110 Postage	-	-	-	180	180
6140 Travel Expense	-	-	-	19,640	19,640
6230 Printing	-	-	-	200	200
6662 Software Maintenance	-	-	-	35,910	35,910
6710 Dues & Memberships	-	-	-	6,970	6,970
6756 Training Expense	-	-	-	16,065	16,065
Total Contractual Services	-	-	-	135,505	135,505
7010 Office Supplies	-	-	-	11,598	11,598
7020 Reference Books/Publications	-	-	-	1,047	1,047
7601 Computer Accessories	-	-	-	6,300	6,300
Total Supplies	-	-	-	18,945	18,945
8150 Office Furniture & Fixtures	-	-	-	5,050	5,050
Total Capital Outlay	-	-	-	5,050	5,050
Total General Fund	-	-	-	\$ 159,500	\$ 159,500
Total Juvenile Officer	-	-	-	\$ 159,500	\$ 159,500

Family Court - Residential Services
CC2101-SCC0400

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
General Fund					
6090 Health & Social Services	-	-	-	\$ 10,000	\$ 10,000
6140 Travel Expense	-	-	-	6,280	6,280
6170 Transportation Expense	-	-	-	600	600
6439 TV Services	-	-	-	3,300	3,300
6710 Dues & Memberships	-	-	-	575	575
6716 Accreditation Expense	-	-	-	10,000	10,000
6756 Training Expense	-	-	-	10,800	10,800
6790 Other Contractual Services	-	-	-	4,051	4,051
6845 Investigative Expense	-	-	-	9,000	9,000
Total Contractual Services	-	-	-	54,606	54,606
7010 Office Supplies	-	-	-	3,500	3,500
7020 Reference Books/Publications	-	-	-	165	165
7021 Newspaper/Mag Subscriptions	-	-	-	850	850
7130 Building Cleaning Supplies	-	-	-	575	575
7140 Linen Supplies	-	-	-	3,010	3,010
7210 Recreation Supplies	-	-	-	15,850	15,850
7220 Garden/Agriculture Supplies	-	-	-	1,500	1,500
7230 Other Operating Supplies	-	-	-	22,000	22,000
7235 Hygiene Products	-	-	-	725	725
7601 Computer Accessories	-	-	-	5,720	5,720
Total Supplies	-	-	-	53,895	53,895
8150 Office Furniture & Fixtures	-	-	-	72,875	72,875
Total Capital Outlay	-	-	-	72,875	72,875
Total General Fund	-	-	-	\$ 181,376	\$ 181,376
Health Fund					
Line Item Description					
6060 Medical & Dental Services	-	-	-	\$ 643,430	\$ 568,430
Total Contractual Services	-	-	-	643,430	568,430
7170 Medical & Dental Supplies	-	-	-	2,100	2,100
Total Supplies	-	-	-	2,100	2,100
Total Health Fund	-	-	-	\$ 645,530	\$ 570,530
Total Residential Services	-	-	-	\$ 826,906	\$ 751,906

Family Court - Field Services
CC2101-SCC0500

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
General Fund					
6090 Health & Social Services	-	-	-	\$ 2,400	\$ 2,400
6140 Travel Expense	-	-	-	1,500	1,500
6170 Transportation Expense	-	-	-	500	500
6620 Rent - Buildings	-	-	-	7,200	7,200
6663 Software as a Service	-	-	-	2,450	2,450
6710 Dues & Memberships	-	-	-	310	310
6715 Professional Licensing Fees	-	-	-	380	380
6716 Accreditation Expense	-	-	-	7,500	7,500
6756 Training Expense	-	-	-	7,400	7,400
6763 Ankle Bracelet Monitoring	-	-	-	45,600	45,600
6789 Outside Agency Funding	-	-	-	7,680	7,680
Total Contractual Services	-	-	-	82,920	82,920
7010 Office Supplies	-	-	-	3,818	3,818
7020 Reference Books/Publications	-	-	-	7,589	7,589
7160 Food	-	-	-	8,000	8,000
7210 Recreation Supplies	-	-	-	6,990	6,990
7220 Garden/Agriculture Supplies	-	-	-	500	500
7235 Hygiene Products	-	-	-	2,200	2,200
Total Supplies	-	-	-	29,097	29,097
8150 Office Furniture & Fixtures	-	-	-	4,450	4,450
Total Capital Outlay	-	-	-	4,450	4,450
Total General Fund	-	-	-	\$ 116,467	\$ 116,467
Anti-Crime Sales Tax Fund					
Line Item Description					
6715 Professional Licensing Fees	-	-	-	\$ 650	\$ 650
Total Contractual Services	-	-	-	650	650
7020 Reference Books/Publications	-	-	-	375	375
Total Supplies	-	-	-	375	375
Total Anti-Crime Sales Tax Fund	-	-	-	\$ 1,025	\$ 1,025
Total Field Services	-	-	-	\$ 117,492	\$ 117,492

**Family Court - Assessment & Development
CC2101-SCC0600**

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
General Fund					
6060 Medical & Dental Services	-	-	-	\$ 3,000	\$ 3,000
6661 Software Purchases	-	-	-	1,500	1,500
6670 Rent - Miscellaneous	-	-	-	3,000	3,000
6713 Drug Screening Services	-	-	-	1,500	1,500
6756 Training Expense	-	-	-	1,000	1,000
6790 Other Contractual Services	-	-	-	2,170	2,170
Total Contractual Services	-	-	-	12,170	12,170
7010 Office Supplies	-	-	-	1,200	1,200
7160 Food	-	-	-	2,000	2,000
7210 Recreation Supplies	-	-	-	5,000	5,000
7235 Hygiene Products	-	-	-	5,500	5,500
Total Supplies	-	-	-	13,700	13,700
8150 Office Furniture & Fixtures	-	-	-	1,000	1,000
Total Capital Outlay	-	-	-	1,000	1,000
Total General Fund	-	-	-	\$ 26,870	\$ 26,870
Anti-Crime Sales Tax Fund					
Line Item Description					
6090 Health & Social Services	-	-	-	\$ 3,000	\$ 3,000
6140 Travel Expense	-	-	-	700	700
6713 Drug Screening Services	-	-	-	1,500	1,500
6715 Professional Licensing Fees	-	-	-	250	250
6756 Training Expense	-	-	-	1,500	1,500
Total Contractual Services	-	-	-	6,950	6,950
7020 Reference Books/Publications	-	-	-	1,000	1,000
7180 Laboratory Supplies	-	-	-	2,000	2,000
7210 Recreation Supplies	-	-	-	2,500	2,500
Total Supplies	-	-	-	5,500	5,500
Total Anti-Crime Sales Tax Fund	-	-	-	\$ 12,450	\$ 12,450
Total Assessment & Development	-	-	-	\$ 39,320	\$ 39,320

Family Court - FC Resource Services
CC2101-SCC0800

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
General Fund					
6070 Intergovernmental Agreements	-	-	-	\$ 47,360	\$ 47,360
6090 Health & Social Services	-	-	-	29,155	29,155
6140 Travel Expense	-	-	-	1,450	1,450
6230 Printing	-	-	-	1,512	1,512
6620 Rent - Buildings	-	-	-	93,761	93,761
6662 Software Maintenance	-	-	-	3,503	3,503
6710 Dues & Memberships	-	-	-	660	660
6756 Training Expense	-	-	-	950	950
Total Contractual Services	-	-	-	178,351	178,351
7010 Office Supplies	-	-	-	510	510
7210 Recreation Supplies	-	-	-	2,100	2,100
Total Supplies	-	-	-	2,610	2,610
Total General Fund	-	-	-	\$ 180,961	\$ 180,961
Total FC Resource Services	-	-	-	\$ 180,961	\$ 180,961

Family Court - Judicial
CC2101-SCC0900

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
General Fund					
7010 Office Supplies	-	-	-	\$ 500	\$ 500
Total Supplies	-	-	-	500	500
Total General Fund	-	-	-	\$ 500	\$ 500
Anti-Crime Sales Tax Fund					
Line Item Description					
6140 Travel Expense	-	-	-	\$ 2,500	\$ 2,500
6710 Dues & Memberships	-	-	-	355	355
Total Contractual Services	-	-	-	2,855	2,855
Total Anti-Crime Sales Tax Fund	-	-	-	\$ 2,855	\$ 2,855
Total Judicial	-	-	-	\$ 3,355	\$ 3,355

Family Court - Office of the Gardian ad Litem
CC2101-SCC1000

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
General Fund					
6140 Travel Expense	-	-	-	\$ 4,300	\$ 4,300
6662 Software Maintenance	-	-	-	11,500	11,500
6710 Dues & Memberships	-	-	-	2,265	2,265
6756 Training Expense	-	-	-	1,500	1,500
Total Contractual Services	-	-	-	19,565	19,565
7020 Reference Books/Publications	-	-	-	100	100
Total Supplies	-	-	-	100	100
Total General Fund	-	-	-	\$ 19,665	\$ 19,665
Total Office of the Gardian ad Litem	-	-	-	\$ 19,665	\$ 19,665

**Family Court - NonDepartmental
CC2101-SCC9999**

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
General Fund					
5010 Regular Salaries	8,739,603	15,763,364	-	17,057,188	17,057,188
5020 Seasonal Salaries	96,833	200,491	-	200,000	200,000
5025 Part Time Salaries	32,039	45,803	-	60,000	60,000
5030 Over Time Salaries	316,943	350,000	-	350,000	350,000
5037 Mobile Phone Allowance	55	-	-	-	-
5038 Uniform Allowance	150	-	-	-	-
5040 FICA Taxes	665,784	1,314,348	-	1,265,643	1,265,643
5050 Pension Contributions	1,252,411	1,934,235	-	1,862,645	1,862,645
5055 Union Pension & Insurance	24,282	39,071	-	42,000	42,000
5060 Insurance Benefits	1,795,899	3,294,398	-	3,170,931	3,170,931
5061 Dental & Vision	9,680	23,425	-	25,000	25,000
5062 HSA Contribution	70,100	118,901	-	114,283	114,283
5063 Insurance Admin Fee	-	259,262	-	-	-
5066 Life Insurance Benefit	2,002	3,977	-	4,000	4,000
5070 Unemployment Insurance	-	65,119	-	65,000	65,000
5094 Salary Savings	-	(1,000,000)	-	(1,000,000)	(1,482,990)
5110 Workers Compensation	-	208,738	-	210,000	210,000
5150 Long Term Disability	65,111	84,879	-	85,000	85,000
Total Personnel Services	13,070,891	22,706,011	-	23,511,690	23,028,700
6020 Legal Services	2,233	40,020	-	-	-
6050 Court Reporting Services	1,099	5,000	-	-	-
6060 Medical & Dental Services	276	3,285	-	-	-
6070 Intergovernmental Agreements	-	47,360	-	-	-
6080 Other Professional Services	5,269	-	-	-	-
6084 Interpreter Services	6,454	17,500	-	-	-
6087 Locksmith Services	2,900	3,300	-	-	-
6090 Health & Social Services	11,946	54,855	-	-	-
6110 Postage	8,117	21,780	-	-	-
6120 Mileage Reimbursement	42,986	100,000	-	100,000	100,000
6121 Parking Expenses	780	1,300	-	-	-
6140 Travel Expense	8,456	37,220	-	-	-
6160 Meeting Expense	50	1,500	-	-	-
6170 Transportation Expense	-	2,250	-	-	-
6200 Legal Notices	935	17,000	-	-	-
6210 Advertising	161	11,540	-	-	-
6230 Printing	4,389	9,189	-	-	-
6370 Vehicle Liability Insurance	36,733	120,081	-	125,084	125,084
6372 Equipment Liability Insurance	90	4,000	-	-	-
6410 Natural Gas	70,655	102,000	-	-	-
6420 Electricity	144,139	300,000	-	-	-
6430 Telephone Utility	23,999	57,000	-	-	-
6439 TV Services	12,001	10,200	-	-	-
6440 Water	19,512	33,096	-	-	-
6450 Sewer Service	23,131	41,500	-	-	-
6460 Refuse Collection	6,699	13,260	-	-	-
6510 Maint & Repair - Buildings	72,899	185,310	-	-	-
6511 Maint & Repair - Elevators	7,619	12,500	-	-	-
6530 Maint & Repair - Auto Equip	14,370	20,000	-	-	-
6560 Maint & Repair - Common Equip	385	10,000	-	-	-
6570 Maint & Repair - Miscellaneous	1,699	53,912	-	-	-
6620 Rent - Buildings	57,895	97,164	-	-	-

**Family Court - NonDepartmental
CC2101-SCC9999**

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
6641 Copier Rental/Maintenance	24,643	40,000	-	-	-
6661 Software Purchases	-	1,500	-	-	-
6662 Software Maintenance	18,430	76,443	-	-	-
6663 Software as a Service	-	2,429	-	-	-
6670 Rent - Miscellaneous	-	8,700	-	-	-
6710 Dues & Memberships	1,764	16,525	-	-	-
6712 Pre-Employment Services	8,536	9,400	-	-	-
6713 Drug Screening Services	2,150	5,700	-	-	-
6715 Professional Licensing Fees	245	2,475	-	-	-
6716 Accreditation Expense	-	41,600	-	-	-
6726 Tree Removal Services	-	8,100	-	-	-
6730 Janitor Services	84,651	131,500	-	-	-
6737 Shredding Services	3,352	8,400	-	-	-
6740 Laundry Services	-	3,000	-	-	-
6756 Training Expense	18,613	46,921	-	-	-
6763 Ankle Bracelet Monitoring	24,589	45,600	-	-	-
6780 Institutional Care Fees	-	386,105	-	-	-
6789 Outside Agency Funding	85,361	707,680	-	-	-
6790 Other Contractual Services	105,021	784,735	-	-	-
6795 Alarm/Security Services	1,631	7,875	-	-	-
6845 Investigative Expense	-	7,000	-	-	-
6870 Food Services	-	3,261	-	-	-
Total Contractual Services	966,862	3,778,071	-	225,084	225,084
7010 Office Supplies	19,249	47,103	-	-	-
7020 Reference Books/Publications	1,419	19,551	-	-	-
7021 Newspaper/Mag Subscriptions	-	980	-	-	-
7041 Paper Supplies - Copier Paper	9,810	15,000	-	-	-
7110 Gasoline	15,996	24,000	-	-	-
7130 Building Cleaning Supplies	14,967	28,175	-	-	-
7140 Linen Supplies	1,397	3,900	-	-	-
7150 Kitchen/Dining Supplies	17,956	38,955	-	-	-
7160 Food	238,092	397,518	-	-	-
7170 Medical & Dental Supplies	3,548	7,500	-	-	-
7190 Wearing Apparel	10,255	17,400	-	-	-
7200 School Supplies	-	600	-	-	-
7210 Recreation Supplies	4,459	20,540	-	-	-
7220 Garden/Agriculture Supplies	2,150	5,000	-	-	-
7230 Other Operating Supplies	18,881	140,250	-	-	-
7231 Fire Safety Supplies	-	6,300	-	-	-
7235 Hygiene Products	6,081	16,425	-	-	-
7310 Auto & Truck Parts	359	500	-	-	-
7320 Machinery & Equipment Parts	-	500	-	-	-
7330 Plumbing Supplies	2,182	4,250	-	-	-
7340 Paint & Supplies	2,392	7,000	-	-	-
7350 Lumber Wood & Supplies	27	2,000	-	-	-
7360 Electrical Supplies	2,712	8,250	-	-	-
7370 Building Operating Supplies	9,543	15,015	-	-	-
7400 Signs, Badges & Markers	996	2,255	-	-	-
7450 Salt, Sand, & Ice/melt	-	3,240	-	-	-
7490 Tires	50	2,500	-	-	-
7510 Small Tools/Minor Equipment	66	1,530	-	-	-
7601 Computer Accessories	7,654	22,271	-	-	-

**Family Court - NonDepartmental
CC2101-SCC9999**

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
7602 Communication Equipment	-	3,500	-	-	-
Total Supplies	390,241	862,008	-	-	-
8020 Buildings & Improvements	9,299	224,000	-	-	-
8120 Automobiles	-	29,000	-	-	-
8150 Office Furniture & Fixtures	2,060	51,495	-	-	-
8160 Radio/Communications Equipment	-	7,050	-	-	-
8170 Other Equipment	13,798	24,700	-	-	-
8171 Personal Computer/Accessories	302	12,180	-	-	-
8172 Printers & Scanners	149	1,235	-	-	-
Total Capital Outlay	25,608	349,660	-	-	-
Total General Fund	\$ 14,453,602	\$ 27,695,750	-	\$ 23,736,774	\$ 23,253,784

Health Fund

Line Item Description					
5010 Regular Salaries	\$ 159	\$ 187,162	-	\$ 57,823	\$ 57,823
5040 FICA Taxes	12	14,317	-	4,200	4,200
5050 Pension Contributions	15,847	24,667	-	8,191	8,191
5060 Insurance Benefits	-	24,461	-	12,415	12,415
5061 Dental & Vision	-	198	-	6	6
5062 HSA Contribution	-	1,037	-	393	393
5063 Insurance Admin Fee	-	3,428	-	-	-
5066 Life Insurance Benefit	-	31	-	32	32
5070 Unemployment Insurance	-	1,037	-	1,075	1,075
5094 Salary Savings	-	(75,000)	-	-	-
5110 Workers Compensation	-	2,994	-	3,016	3,016
5150 Long Term Disability	902	936	-	971	971
Total Personnel Services	16,920	185,268	-	88,122	88,122
6060 Medical & Dental Services	62,550	179,615	-	-	-
6090 Health & Social Services	-	2,000	-	-	-
6380 Legal Liability Claims	-	-	-	-	312
Total Contractual Services	62,550	181,615	-	-	312
7170 Medical & Dental Supplies	1,886	8,625	-	-	-
Total Supplies	1,886	8,625	-	-	-
Total Health Fund	\$ 81,356	\$ 375,508	-	\$ 88,122	\$ 88,434

Anti-Crime Sales Tax Fund

Line Item Description					
5010 Regular Salaries	\$ 653,331	\$ 1,334,464	-	\$ 1,067,579	\$ 1,067,579
5030 Over Time Salaries	24,219	40,000	-	40,000	40,000
5040 FICA Taxes	49,100	138,658	-	80,443	80,443
5050 Pension Contributions	175,206	238,895	-	156,900	156,900
5060 Insurance Benefits	141,464	310,488	-	237,797	237,797
5061 Dental & Vision	467	1,526	-	1,085	1,085
5062 HSA Contribution	5,350	16,793	-	7,532	7,532
5063 Insurance Admin Fee	-	30,526	-	-	-
5066 Life Insurance Benefit	146	305	-	307	307
5070 Unemployment Insurance	-	5,596	-	5,638	5,638

**Family Court - NonDepartmental
CC2101-SCC9999**

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
5094 Salary Savings	-	(13,256)	-	-	-
5110 Workers Compensation	-	19,322	-	19,467	19,467
5130 Vacation Payout	-	2,821	-	2,842	2,842
5140 Sick Leave Pay Out	-	2,821	-	2,842	2,842
5150 Long Term Disability	5,387	5,481	-	5,522	5,522
Total Personnel Services	1,054,670	2,134,440	-	1,627,954	1,627,954
6020 Legal Services	-	91,000	-	-	-
6120 Mileage Reimbursement	2,284	-	-	-	-
6140 Travel Expense	271	3,200	-	-	-
6710 Dues & Memberships	195	430	-	-	-
6713 Drug Screening Services	-	2,000	-	-	-
6715 Professional Licensing Fees	190	440	-	-	-
6756 Training Expense	-	2,000	-	-	-
6780 Institutional Care Fees	165,826	52,501	-	-	-
6789 Outside Agency Funding	13,061	17,415	-	-	-
6790 Other Contractual Services	91,000	172,106	-	-	113,801
Total Contractual Services	272,828	341,092	-	-	113,801
7020 Reference Books/Publications	769	2,375	-	-	-
7180 Laboratory Supplies	-	4,000	-	-	-
7210 Recreation Supplies	-	2,500	-	-	-
7230 Other Operating Supplies	2,191	-	-	-	-
Total Supplies	2,960	8,875	-	-	-
Total Anti-Crime Sales Tax Fund	\$ 1,330,458	\$ 2,484,407	-	\$ 1,627,954	\$ 1,741,755
Total epartmental	\$ 15,865,416	\$ 30,555,665	-	\$ 25,452,850	\$ 25,083,973

Family Court - Facilities
CC2199-SCC9999

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
General Fund					
6310 Property Insurance	\$ 41,820	\$ 51,684	-	\$ 102,722	\$ 56,264
Total Contractual Services	41,820	51,684	-	102,722	56,264
8020 Buildings & Improvements	17,000	640,500	-	1,251,000	1,251,000
Total Capital Outlay	17,000	640,500	-	1,251,000	1,251,000
Total General Fund	\$ 58,820	\$ 692,184	-	\$ 1,353,722	\$ 1,307,264
County Improvement Fund					
Line Item Description					
8020 Buildings & Improvements	-	625,000	-	-	-
Total Capital Outlay	-	625,000	-	-	-
Total County Improvement Fund	-	\$ 625,000	-	-	-
Total Facilities	\$ 58,820	\$ 1,317,184	-	\$ 1,353,722	\$ 1,307,264

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BUDGET OVERVIEW

FACILITIES MANAGEMENT

Account Type	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Adopted
Personnel Services	2,626,045	4,572,854	-	5,436,278
Contractual Services	4,413,179	9,471,255	-	8,279,273
Supplies	352,429	803,311	-	853,311
Capital Outlay	34,072	18,167,630	-	6,374,487
	<u>\$7,425,725</u>	<u>\$33,015,050</u>	<u>-</u>	<u>\$20,943,349</u>
Department				
Community Justice Buildin	39,629	186,611	-	188,193
Facilities Management New Detention Center	12,630	19,196,125	-	3,663,307
Facilities Management Health Building	57,768	194,191	-	186,262
Facilities Management Administration Building	296,182	577,905	-	566,778
Vehicle Maintenance Center	88,832	305,450	-	198,000
Sheriff's Office	-	-	-	607,500
Facilities Management 14th St Parking Garage	63,665	122,750	-	123,305
Facilities Management Animal Shelter	13,918	267,623	-	168,565
Facilities Management Detention Center	1,950,541	3,753,762	-	3,770,593
Facilities Management Election Board/Warehouse	12,500	27,266	-	27,266
Facilities Management Independence Prosecutor's Office	22,117	182,792	-	113,137
Facilities Management Eastern Jackson County Courthouse	258,344	415,374	-	367,611
Facilities Management Kansas City	4,223,832	6,991,134	-	10,197,853
Facilities Management Medical Examiner Bldg	80,237	195,002	-	195,002
Facilities Management Tech Center	19,516	49,207	-	54,465
Facilities Management Truman Courthouse	286,014	514,358	-	515,512
	<u>\$7,425,725</u>	<u>\$33,015,050</u>	<u>-</u>	<u>\$20,943,349</u>
Fund				
General Fund	7,020,096	11,699,547	-	12,713,470
Health Fund	151,923	456,816	-	449,829
Special Road and Bridge Fund	108,348	354,657	-	252,465
County Improvement Fund	145,357	19,926,125	-	6,960,807
Assessment Fund	-	577,905	-	566,778
	<u>\$7,425,725</u>	<u>\$33,015,050</u>	<u>-</u>	<u>\$20,943,349</u>

Facilities Management **Full-Time Equivalents (FTE)**

Department	2023	2024	2025
Facilities Management	52.6	52.3	52.3
	52.6	52.3	52.3

Facilities Management 14th St Parking Garage
CC1236

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
General Fund					
6310 Property Insurance	5,069	6,264	-	7,360	6,819
6420 Electricity	6,701	20,000	-	20,000	20,000
6440 Water	2,324	1,000	-	1,000	1,000
6450 Sewer Service	1,184	300	-	300	300
6460 Refuse Collection	-	25,000	-	25,000	25,000
6510 Maint & Repair - Buildings	25,864	59,771	-	59,771	59,771
6670 Rent - Miscellaneous	-	3,600	-	3,600	3,600
6790 Other Contractual Services	-	3,600	-	3,600	3,600
Total Contractual Services	41,142	119,535	-	120,631	120,090
7130 Building Cleaning Supplies	-	500	-	500	500
7371 HVAC Supplies	-	2,715	-	2,715	2,715
Total Supplies	-	3,215	-	3,215	3,215
Total General Fund	\$ 41,142	\$ 122,750	-	\$ 123,846	\$ 123,305
County Improvement Fund					
6121 Parking Expenses	\$ 3,900	-	-	-	-
6510 Maint & Repair - Buildings	18,623	-	-	-	-
Total Contractual Services	22,523	-	-	-	-
Total County Improvement Fund	\$ 22,523	-	-	-	-
Total Facilities Management 14th St Parking Ga	\$ 63,665	\$ 122,750	-	\$ 123,846	\$ 123,305

**Facilities Management Administration Building
CC1216**

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
General Fund					
6310 Property Insurance	18,246	-	-	-	-
6410 Natural Gas	381	-	-	-	-
6420 Electricity	112,495	-	-	-	-
6440 Water	8,817	-	-	-	-
6450 Sewer Service	4,486	-	-	-	-
6460 Refuse Collection	753	-	-	-	-
6510 Maint & Repair - Buildings	75,282	-	-	-	-
6701 Security Services	9,200	-	-	-	-
6730 Janitor Services	26,471	-	-	-	-
6732 Landscaping/Mowing Services	2,500	-	-	-	-
Total Contractual Services	258,632	-	-	-	-
7130 Building Cleaning Supplies	10,906	-	-	-	-
7330 Plumbing Supplies	4,852	-	-	-	-
7360 Electrical Supplies	8,606	-	-	-	-
7370 Building Operating Supplies	4,991	-	-	-	-
7371 HVAC Supplies	8,196	-	-	-	-
Total Supplies	37,550	-	-	-	-
Total General Fund	\$ 296,182	-	-	-	-
Assessment Fund					
6310 Property Insurance	-	\$ 22,550	-	\$ 26,493	\$ 24,548
6410 Natural Gas	-	50,500	-	50,500	5,000
6420 Electricity	-	176,000	-	176,000	176,000
6440 Water	-	14,000	-	14,000	14,000
6450 Sewer Service	-	11,500	-	11,500	11,500
6460 Refuse Collection	-	4,000	-	4,000	4,000
6510 Maint & Repair - Buildings	-	126,000	-	126,000	50,000
6511 Maint & Repair - Elevators	-	24,000	-	24,000	24,000
6641 Copier Rental/Maintenance	-	1,000	-	1,000	1,000
6701 Security Services	-	-	-	-	120,000
6730 Janitor Services	-	74,625	-	74,625	63,000
6795 Alarm/Security Services	-	650	-	650	650
6796 Animal/Pest Control/Extermination Services	-	400	-	400	400
Total Contractual Services	-	505,225	-	509,168	494,098
7130 Building Cleaning Supplies	-	25,000	-	25,000	25,000
7190 Wearing Apparel	-	2,340	-	2,340	2,340
7330 Plumbing Supplies	-	6,500	-	6,500	6,500
7340 Paint & Supplies	-	3,900	-	3,900	3,900
7360 Electrical Supplies	-	4,000	-	4,000	4,000
7370 Building Operating Supplies	-	13,000	-	13,000	13,000
7371 HVAC Supplies	-	13,520	-	13,520	13,520
7450 Salt, Sand, & Ice melt	-	4,420	-	4,420	4,420
Total Supplies	-	72,680	-	72,680	72,680
Total Assessment Fund	-	\$ 577,905	-	\$ 581,848	\$ 566,778
Total Facilities Mgmt Administration Building	\$ 296,182	\$ 577,905	-	\$ 581,848	\$ 566,778

Facilities Management Animal Shelter
CC1232

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
Health Fund					
6310 Property Insurance	8,596	10,623	-	12,481	11,565
6510 Maint & Repair - Buildings	1,793	15,000	-	15,000	15,000
6790 Other Contractual Services	-	6,000	-	6,000	6,000
Total Contractual Services	10,389	31,623	-	33,481	32,565
7330 Plumbing Supplies	-	13,000	-	13,000	13,000
7370 Building Operating Supplies	-	3,000	-	3,000	3,000
7371 HVAC Supplies	3,529	20,000	-	20,000	20,000
Total Supplies	3,529	36,000	-	36,000	36,000
Total Health Fund	\$ 13,918	\$ 67,623	-	\$ 69,481	\$ 68,565
County Improvement Fund					
8060 Other Improvements	-	200,000	-	200,000	100,000
Total Capital Outlay	-	200,000	-	200,000	100,000
Total County Improvement Fund	-	\$ 200,000	-	\$ 200,000	\$ 100,000
Total Facilities Management Animal Shelter	\$ 13,918	\$ 267,623	-	\$ 269,481	\$ 168,565

**Facilities Management Community Justice Building
CC1207**

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
General Fund					
6310 Property Insurance	14,539	17,969	-	21,111	19,561
6510 Maint & Repair - Buildings	-	29,467	-	29,467	29,467
6511 Maint & Repair - Elevators	-	8,460	-	8,460	8,460
6730 Janitor Services	22,988	100,000	-	100,000	100,000
6795 Alarm/Security Services	-	235	-	225	225
6796 Animal/Pest Control/Extermination Services	-	80	-	80	80
Total Contractual Services	37,527	156,211	-	159,343	157,793
7130 Building Cleaning Supplies	-	15,000	-	15,000	15,000
7330 Plumbing Supplies	-	2,400	-	2,400	2,400
7340 Paint & Supplies	-	1,500	-	1,500	1,500
7360 Electrical Supplies	-	1,500	-	1,500	1,500
7370 Building Operating Supplies	2,102	5,000	-	5,000	5,000
7371 HVAC Supplies	-	5,000	-	5,000	5,000
Total Supplies	2,102	30,400	-	30,400	30,400
Total General Fund	\$ 39,629	\$ 186,611	-	\$ 189,743	\$ 188,193
Total Community Justice Buildin	\$ 39,629	\$ 186,611	-	\$ 189,743	\$ 188,193

Facilities Management Detention Center
CC1210

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
General Fund					
6310 Property Insurance	153,699	189,952	-	223,171	206,783
6410 Natural Gas	9,442	12,000	-	12,000	12,000
6420 Electricity	182,536	390,000	-	390,000	390,000
6440 Water	182,538	485,000	-	485,000	485,000
6445 Chilled Water	373,045	510,000	-	510,000	510,000
6450 Sewer Service	369,404	840,000	-	840,000	840,000
6460 Refuse Collection	3,211	8,500	-	8,500	8,500
6470 Steam	366,435	473,880	-	473,880	473,880
6510 Maint & Repair - Buildings	135,398	250,000	-	250,000	250,000
6511 Maint & Repair - Elevators	37,993	150,000	-	150,000	150,000
6730 Janitor Services	9,582	-	-	-	-
6737 Shredding Services	480	-	-	-	-
6796 Animal/Pest Control/Extermination Services	1,580	-	-	-	-
Total Contractual Services	1,825,342	3,309,332	-	3,342,551	3,326,163
7130 Building Cleaning Supplies	1,796	-	-	-	-
7330 Plumbing Supplies	74,846	120,000	-	120,000	120,000
7340 Paint & Supplies	2,235	10,000	-	10,000	10,000
7350 Lumber Wood & Supplies	-	2,000	-	2,000	2,000
7360 Electrical Supplies	80	30,000	-	30,000	30,000
7370 Building Operating Supplies	4,752	85,000	-	85,000	85,000
7371 HVAC Supplies	35,741	70,000	-	70,000	70,000
7450 Salt, Sand, & Ice/melt	5,749	8,000	-	8,000	8,000
Total Supplies	125,199	325,000	-	325,000	325,000
8020 Buildings & Improvements	-	119,430	-	119,430	119,430
Total Capital Outlay	-	119,430	-	119,430	119,430
Total General Fund	\$ 1,950,541	\$ 3,753,762	-	\$ 3,786,981	\$ 3,770,593
Total Facilities Management Detention Center	\$ 1,950,541	\$ 3,753,762	-	\$ 3,786,981	\$ 3,770,593

Facilities Management New Detention Center
CC1214

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
General Fund					
6420 Electricity	-	-	-	-	\$ 1,200
6440 Water	-	15,000	-	-	1,800
6450 Sewer Service	-	-	-	-	12,000
Total Contractual Services	-	15,000	-	-	15,000
 Total General Fund	 -	 \$ 15,000	 -	 -	 \$ 15,000
 County Improvement Fund					
6030 Architectural & Engineering Sv	-	\$ 807,125	-	\$ 807,125	-
6080 Other Professional Services	8,755	800,000	-	800,000	-
6460 Refuse Collection	3,875	-	-	-	-
Total Contractual Services	12,630	1,607,125	-	1,607,125	-
 8010 Land & Right of Way	-	-	-	-	125,000
8150 Office Furniture & Fixtures	-	8,084,000	-	8,084,000	2,955,907
8171 Personal Computer/Accessories	-	9,490,000	-	9,490,000	567,400
Total Capital Outlay	-	17,574,000	-	17,574,000	3,648,307
 Total County Improvement Fund	 \$ 12,630	 \$ 19,181,125	 -	 \$ 19,181,125	 \$ 3,648,307
 Total Facilities Management New Detention Ce	 \$ 12,630	 \$ 19,196,125	 -	 \$ 19,181,125	 \$ 3,663,307

Facilities Management Eastern Jackson County Courthouse
CC1205

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
General Fund					
6310 Property Insurance	20,428	25,246	-	29,661	27,483
6410 Natural Gas	39,965	48,128	-	48,128	48,128
6420 Electricity	88,533	130,000	-	130,000	130,000
6440 Water	3,785	5,500	-	5,500	5,500
6450 Sewer Service	4,875	7,700	-	7,700	7,700
6460 Refuse Collection	3,151	4,000	-	4,000	4,000
6510 Maint & Repair - Buildings	21,284	60,000	-	60,000	60,000
6511 Maint & Repair - Elevators	4,754	18,000	-	18,000	18,000
6730 Janitor Services	632	-	-	-	-
6732 Landscaping/Mowing Services	1,400	-	-	-	-
6737 Shredding Services	775	800	-	800	800
6796 Animal/Pest Control/Extermination Services	-	300	-	300	300
Total Contractual Services	189,582	299,674	-	304,089	301,911
7130 Building Cleaning Supplies	6,976	25,000	-	25,000	25,000
7330 Plumbing Supplies	711	5,700	-	5,700	5,700
7340 Paint & Supplies	744	2,000	-	2,000	2,000
7360 Electrical Supplies	785	3,000	-	3,000	3,000
7370 Building Operating Supplies	1,651	14,000	-	14,000	14,000
7371 HVAC Supplies	12,917	11,500	-	11,500	11,500
7450 Salt, Sand, & Ice melt	-	4,500	-	4,500	4,500
Total Supplies	23,785	65,700	-	65,700	65,700
Total General Fund	\$ 213,367	\$ 365,374	-	\$ 369,789	\$ 367,611
County Improvement Fund					
6510 Maint & Repair - Buildings	\$ 44,977	\$ 50,000	-	\$ 50,000	-
Total Contractual Services	44,977	50,000	-	50,000	-
Total County Improvement Fund	\$ 44,977	\$ 50,000	-	\$ 50,000	-
Total Facilities Mgmt Eastern Jackson County C	\$ 258,344	\$ 415,374	-	\$ 419,789	\$ 367,611

Facilities Management Election Board/Warehouse
CC1234

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
General Fund					
6510 Maint & Repair - Buildings	245	8,300	-	8,300	8,300
6511 Maint & Repair - Elevators	1,623	9,000	-	9,000	9,000
Total Contractual Services	1,868	17,300	-	17,300	17,300
7130 Building Cleaning Supplies	645	1,966	-	1,966	1,966
7330 Plumbing Supplies	-	1,500	-	1,500	1,500
7360 Electrical Supplies	-	2,000	-	2,000	2,000
7370 Building Operating Supplies	48	1,500	-	1,500	1,500
7371 HVAC Supplies	1,189	3,000	-	3,000	3,000
Total Supplies	1,881	9,966	-	9,966	9,966
Total General Fund	\$ 3,749	\$ 27,266	-	\$ 27,266	\$ 27,266
County Improvement Fund					
8020 Buildings & Improvements	8,752	-	-	-	-
Total Capital Outlay	8,752	-	-	-	-
Total County Improvement Fund	\$ 8,752	-	-	-	-
Total Facilities Management Election Board/Wi	\$ 12,500	\$ 27,266	-	\$ 27,266	\$ 27,266

Facilities Management Health Building
CC1215

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
Health Fund					
6310 Property Insurance	\$ 6,416	\$ 7,929	-	-	-
6410 Natural Gas	446	19,500	-	19,500	19,500
6420 Electricity	25,928	56,256	-	56,256	56,256
6440 Water	248	1,600	-	1,600	1,600
6450 Sewer Service	254	1,800	-	1,800	1,800
6460 Refuse Collection	1,284	2,000	-	2,000	2,000
6510 Maint & Repair - Buildings	4,314	8,926	-	8,926	8,926
6511 Maint & Repair - Elevators	1,366	24,000	-	24,000	24,000
6730 Janitor Services	6,912	45,000	-	45,000	45,000
6790 Other Contractual Services	-	9,930	-	9,930	9,930
6796 Animal/Pest Control/Extermination Services	125	150	-	150	150
6885 Special Assessments	416	500	-	500	500
Total Contractual Services	47,709	177,591	-	169,662	169,662
7110 Gasoline	-	1,000	-	1,000	1,000
7130 Building Cleaning Supplies	9,817	7,000	-	7,000	7,000
7330 Plumbing Supplies	233	2,000	-	2,000	2,000
7340 Paint & Supplies	-	500	-	500	500
7360 Electrical Supplies	-	2,000	-	2,000	2,000
7370 Building Operating Supplies	10	2,000	-	2,000	2,000
7371 HVAC Supplies	-	2,100	-	2,100	2,100
Total Supplies	10,060	16,600	-	16,600	16,600
Total Health Fund	\$ 57,768	\$ 194,191	-	\$ 186,262	\$ 186,262
Total Facilities Management Health Building	\$ 57,768	\$ 194,191	-	\$ 186,262	\$ 186,262

Facilities Management Independence Prosecutor's Office
CC1209

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
General Fund					
6310 Property Insurance	\$ 3,149	\$ 3,892	-	\$ 4,572	\$ 4,237
6410 Natural Gas	3,857	5,890	-	5,890	5,890
6420 Electricity	11,864	15,000	-	15,000	15,000
6440 Water	291	750	-	750	750
6450 Sewer Service	563	750	-	750	750
6510 Maint & Repair - Buildings	264	4,500	-	4,500	4,500
6511 Maint & Repair - Elevators	140	460	-	460	460
6730 Janitor Services	547	1,500	-	1,500	1,500
6796 Animal/Pest Control/Extermination Service	-	150	-	150	150
Total Contractual Services	20,675	32,892	-	33,572	33,237
7130 Building Cleaning Supplies	1,442	5,000	-	5,000	5,000
7330 Plumbing Supplies	-	1,500	-	1,500	1,500
7370 Building Operating Supplies	-	10,000	-	10,000	10,000
7371 HVAC Supplies	-	3,400	-	3,400	3,400
Total Supplies	1,442	19,900	-	19,900	19,900
Total General Fund	\$ 22,117	\$ 52,792	-	\$ 53,472	\$ 53,137
County Improvement Fund					
8020 Buildings & Improvements	-	\$ 130,000	-	\$ 130,000	\$ 60,000
Total Capital Outlay	-	130,000	-	130,000	60,000
Total County Improvement Fund	-	\$ 130,000	-	\$ 130,000	\$ 60,000
Total Facilities Management Independence Pro	\$ 22,117	\$ 182,792	-	\$ 183,472	\$ 113,137

Facilities Management Kansas City
CC1204

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
General Fund					
5010 Regular Salaries	\$ 1,595,321	\$ 3,093,014	-	\$ 2,353,151	\$ 3,322,513
5020 Seasonal Salaries	-	22,083	-	41,360	57,420
5030 Over Time Salaries	31,305	58,000	-	58,000	58,000
5039 Boot Allowance	-	4,200	-	4,200	4,200
5040 FICA Taxes	122,192	247,467	-	184,200	265,124
5050 Pension Contributions	228,676	439,219	-	326,978	431,210
5055 Union Pension & Insurance	488,249	528,531	-	528,531	1,018,924
5060 Insurance Benefits	137,657	301,802	-	316,165	419,184
5061 Dental & Vision	929	1,768	-	1,658	1,183
5062 HSA Contribution	6,600	8,800	-	12,400	-
5066 Life Insurance Benefit	332	676	-	559	2,028
5090 Salary Adjustments	-	61,862	-	35,293	49,844
5094 Salary Savings	-	(210,147)	-	(210,147)	(210,147)
5150 Long Term Disability	14,785	15,579	-	11,859	16,795
Total Personnel Services	2,626,045	4,572,854	-	3,664,207	5,436,278
6085 Temp Agency Services	13,181	27,000	-	27,000	27,000
6087 Locksmith Services	-	1,000	-	500	500
6160 Meeting Expense	140	350	-	350	350
6165 Coffee & Water Service	378	500	-	500	500
6310 Property Insurance	153,606	189,839	-	223,039	206,661
6320 Worker's Compensation	16,138	21,254	-	21,254	17,493
6370 Vehicle Liability Insurance	6,009	4,952	-	5,753	5,753
6380 Legal Liability Claims	2,794	14,346	-	14,346	30,494
6420 Electricity	110,233	230,000	-	230,000	230,000
6440 Water	88,018	100,000	-	100,000	100,000
6445 Chilled Water	262,326	340,000	-	340,000	340,000
6450 Sewer Service	187,116	235,000	-	235,000	235,000
6460 Refuse Collection	3,738	10,000	-	10,000	10,000
6470 Steam	301,166	365,608	-	365,608	365,608
6510 Maint & Repair - Buildings	83,694	128,508	-	129,008	129,008
6511 Maint & Repair - Elevators	32,252	100,000	-	100,000	100,000
6530 Maint & Repair - Auto Equip	725	1,000	-	1,000	1,000
6641 Copier Rental/Maintenance	512	600	-	600	600
6661 Software Purchases	175	-	-	-	-
6662 Software Maintenance	-	20,000	-	20,000	20,000
6713 Drug Screening Services	40	120	-	120	120
6730 Janitor Services	3,546	7,000	-	700	700
6731 Window Cleaning Services	-	10,000	-	10,000	10,000
6732 Landscaping/Mowing Services	79,623	230,000	-	230,000	265,000
6737 Shredding Services	1,360	1,500	-	1,500	1,500
6739 Carpet Cleaning Services	2,138	15,000	-	15,000	15,000
6756 Training Expense	-	61,862	-	47,063	66,447
6774 CID Charges	92,031	92,031	-	92,031	92,031
6790 Other Contractual Services	1,479	2,860	-	2,860	2,860
6796 Animal/Pest Control/Extermination Services	520	1,000	-	1,000	1,000
Total Contractual Services	1,442,939	2,211,330	-	2,224,232	2,274,625
7010 Office Supplies	1,341	3,000	-	3,000	3,000
7110 Gasoline	7,365	8,000	-	8,000	8,000
7130 Building Cleaning Supplies	27,554	35,000	-	35,000	35,000
7190 Wearing Apparel	185	4,300	-	4,300	4,300

Facilities Management Kansas City
CC1204

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
7330 Plumbing Supplies	17,761	10,000	-	10,000	10,000
7340 Paint & Supplies	1,320	4,900	-	4,900	4,900
7360 Electrical Supplies	6,168	9,000	-	9,000	9,000
7370 Building Operating Supplies	14,257	20,000	-	20,000	20,000
7371 HVAC Supplies	53,578	76,000	-	76,000	76,000
7510 Small Tools/Minor Equipment	-	-	-	-	50,000
Total Supplies	129,528	170,200	-	170,200	220,200
8020 Buildings & Improvements	-	36,750	-	36,750	86,750
Total Capital Outlay	-	36,750	-	36,750	86,750
Total General Fund	\$ 4,198,511	\$ 6,991,134	-	\$ 6,095,389	\$ 8,017,853
County Improvement Fund					
8020 Buildings & Improvements	\$ 25,321	-	-	-	\$ 2,180,000
Total Capital Outlay	25,321	-	-	-	2,180,000
Total County Improvement Fund	\$ 25,321	-	-	-	\$ 2,180,000
Total Facilities Management Kansas City	\$ 4,223,832	\$ 6,991,134	-	\$ 6,095,389	\$ 10,197,853

Facilities Management Medical Examiner Bldg
CC1233

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
Health Fund					
6420 Electricity	\$ 63,086	\$ 113,317	-	-	\$ 113,317
6440 Water	1,914	4,000	-	-	4,000
6450 Sewer Service	5,506	9,500	-	-	9,500
6460 Refuse Collection	573	3,000	-	-	3,000
6510 Maint & Repair - Buildings	1,028	10,000	-	-	10,000
6730 Janitor Services	-	5,000	-	-	5,000
6742 Inspections & Testing	7,287	33,185	-	-	33,185
6881 Licenses & Permits	-	300	-	-	300
Total Contractual Services	79,394	178,302	-	-	178,302
7110 Gasoline	-	1,500	-	-	1,500
7330 Plumbing Supplies	450	2,000	-	-	2,000
7340 Paint & Supplies	-	700	-	-	700
7350 Lumber Wood & Supplies	-	500	-	-	500
7360 Electrical Supplies	393	1,000	-	-	1,000
7370 Building Operating Supplies	-	2,000	-	-	2,000
7371 HVAC Supplies	-	9,000	-	-	9,000
Total Supplies	843	16,700	-	-	16,700
Total Health Fund	\$ 80,237	\$ 195,002	-	-	\$ 195,002
Total Facilities Management Medical Examiner	\$ 80,237	\$ 195,002	-	-	\$ 195,002

Facilities Management Old Health Building
CC1237

Line Item Description	Previous Year			Budget Year	
	2023	2024	Exp. as of	2025	2025
	Actual	Adopted	12/31/2024	Request	Rec.
General Fund					
6410 Natural Gas	-	\$ 5,000	-	-	-
6420 Electricity	-	15,000	-	-	-
6440 Water	-	4,000	-	-	-
6510 Maint & Repair - Buildings	-	10,000	-	-	-
6795 Alarm/Security Services	-	1,500	-	-	-
Total Contractual Services	-	35,500	-	-	-
Total General Fund	-	\$ 35,500	-	-	-
Total Facilities Management Old Health Buildin	-	\$ 35,500	-	-	-

Facilities Management Sheriff's Office
CC1218

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
County Improvement Fund					
6510 Maint & Repair - Buildings	-	-	-	\$ 307,500	\$ 432,500
Total Contractual Services	-	-	-	307,500	432,500
8020 Buildings & Improvements	-	-	-	175,000	175,000
8150 Office Furniture & Fixtures	-	-	-	207,000	-
Total Capital Outlay	-	-	-	382,000	175,000
Total County Improvement Fund	-	-	-	\$ 689,500	\$ 607,500
Total Sheriff's Office	-	-	-	\$ 689,500	\$ 607,500

Facilities Management Tech Center
CC1231

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
Special Road and Bridge Fund					
6310 Property Insurance	2,362	2,919	-	3,429	3,177
6410 Natural Gas	1,607	2,000	-	2,000	2,000
6420 Electricity	8,474	18,788	-	18,788	18,788
6440 Water	179	1,200	-	1,200	1,200
6450 Sewer Service	354	1,000	-	1,000	1,000
6460 Refuse Collection	1,308	2,500	-	2,500	2,500
6510 Maint & Repair - Buildings	2,311	3,000	-	3,000	3,000
6730 Janitor Services	275	3,000	-	3,000	3,000
6732 Landscaping/Mowing Services	1,000	-	-	-	-
6795 Alarm/Security Services	-	650	-	650	650
6796 Animal/Pest Control/Extermination Services	-	150	-	150	150
Total Contractual Services	17,872	35,207	-	35,717	35,465
7130 Building Cleaning Supplies	1,045	4,000	-	4,000	4,000
7330 Plumbing Supplies	-	2,000	-	2,000	2,000
7360 Electrical Supplies	-	2,500	-	2,500	2,500
7370 Building Operating Supplies	-	1,600	-	1,600	1,600
7371 HVAC Supplies	600	3,900	-	3,900	3,900
Total Supplies	1,645	14,000	-	14,000	14,000
8020 Buildings & Improvements	-	-	-	-	5,000
Total Capital Outlay	-	-	-	-	5,000
Total Special Road and Bridge Fund	\$ 19,516	\$ 49,207	-	\$ 49,717	\$ 54,465
Total Facilities Management Tech Center	\$ 19,516	\$ 49,207	-	\$ 49,717	\$ 54,465

Facilities Management Truman Courthouse
CC1206

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
General Fund					
6165 Coffee & Water Service	598	600	-	600	600
6310 Property Insurance	10,540	13,026	-	15,304	14,180
6410 Natural Gas	15,462	23,000	-	23,000	23,000
6420 Electricity	40,502	56,250	-	56,250	56,250
6440 Water	1,866	1,600	-	1,600	1,600
6450 Sewer Service	950	1,882	-	1,882	1,882
6510 Maint & Repair - Buildings	165,238	10,000	-	10,000	10,000
6511 Maint & Repair - Elevators	4,089	13,000	-	13,000	13,000
6730 Janitor Services	1,104	-	-	-	-
6732 Landscaping/Mowing Services	1,680	-	-	-	-
6737 Shredding Services	490	900	-	900	900
6790 Other Contractual Services	-	13,000	-	13,000	13,000
6796 Animal/Pest Control/Extermination Services	60	150	-	150	150
Total Contractual Services	242,581	133,408	-	135,686	134,562
7130 Building Cleaning Supplies	4,532	6,850	-	6,850	6,850
7330 Plumbing Supplies	888	2,000	-	2,000	2,000
7340 Paint & Supplies	-	500	-	500	500
7360 Electrical Supplies	-	1,600	-	1,600	1,600
7370 Building Operating Supplies	360	2,000	-	2,000	2,000
7371 HVAC Supplies	6,499	3,000	-	3,000	3,000
Total Supplies	12,278	15,950	-	15,950	15,950
Total General Fund	\$ 254,859	\$ 149,358	-	\$ 151,636	\$ 150,512
County Improvement Fund					
6510 Maint & Repair - Buildings	\$ 31,155	\$ 365,000	-	\$ 365,000	\$ 365,000
Total Contractual Services	31,155	365,000	-	365,000	365,000
Total County Improvement Fund	\$ 31,155	\$ 365,000	-	\$ 365,000	\$ 365,000
Total Facilities Management Truman Courthouse	\$ 286,014	\$ 514,358	-	\$ 516,636	\$ 515,512

**Vehicle Maintenance Center
CC1203**

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
Special Road and Bridge Fund					
6410 Natural Gas	\$ 13,538	\$ 18,000	-	\$ 18,000	\$ 18,000
6420 Electricity	38,621	75,000	-	75,000	75,000
6440 Water	1,613	2,000	-	2,000	2,000
6510 Maint & Repair - Buildings	32,473	96,000	-	96,000	96,000
Total Contractual Services	86,244	191,000	-	191,000	191,000
7330 Plumbing Supplies	-	500	-	500	500
7350 Lumber Wood & Supplies	-	1,000	-	1,000	1,000
7360 Electrical Supplies	-	1,500	-	1,500	1,500
7370 Building Operating Supplies	2,588	4,000	-	4,000	4,000
Total Supplies	2,588	7,000	-	7,000	7,000
8020 Buildings & Improvements	-	107,450	-	107,450	-
Total Capital Outlay	-	107,450	-	107,450	-
Total Special Road and Bridge Fund	\$ 88,832	\$ 305,450	-	\$ 305,450	\$ 198,000
Total Vehicle Maintenance Center	\$ 88,832	\$ 305,450	-	\$ 305,450	\$ 198,000

BUDGET OVERVIEW

PARKS + REC

Account Type	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Adopted
Personnel Services	7,375,946	12,560,375	-	13,583,421
Contractual Services	2,232,577	4,261,401	-	4,878,575
Supplies	1,296,682	2,429,077	-	2,570,400
Capital Outlay	1,453,868	6,893,418	-	7,255,550
	<u>\$12,359,073</u>	<u>\$26,144,271</u>	<u>-</u>	<u>\$28,287,946</u>
Department				
Oppenstein Park	75,000	75,000	-	75,000
Adair Softball Park	239,354	266,012	-	359,923
Construction Services	790,780	4,016,000	-	5,645,000
Director's Office	649,396	1,300,413	-	1,489,119
Fred Arbanas Golf Course	1,169,350	2,776,009	-	2,197,066
Heritage Programs & Museums	657,313	1,303,132	-	1,425,706
Marinas	1,014,805	1,945,774	-	2,120,426
Natural Resources	358,726	740,987	-	144,150
Outdoor Recreation/Day Camps	199,446	230,959	-	327,348
Operations	4,125,250	7,036,208	-	8,142,786
Safety/Interpretation	922,038	2,002,340	-	2,059,786
Fleet Replacement	412,899	1,650,000	-	1,439,000
Recreational Programs	562,164	954,708	-	1,124,713
Registration & Permits	393,670	647,746	-	712,115
Rock Island Rail Corridor Authority	546,981	420,757	-	294,936
Special Events	24,691	201,150	-	202,350
Special Recreation	169,210	367,276	-	312,722
Trail Maintenance	47,998	209,800	-	215,800
	<u>\$12,359,073</u>	<u>\$26,144,271</u>	<u>-</u>	<u>\$28,287,946</u>
Fund				
Park Fund	7,840,191	16,167,846	-	16,699,498
County Improvement Fund	244,444	1,611,000	-	3,415,000
Law Enforcement Training	-	5,000	-	5,000
Park Enterprise Fund	3,878,562	8,360,425	-	8,168,448
Misc Capital Projects	395,875	-	-	-
	<u>\$12,359,073</u>	<u>\$26,144,271</u>	<u>-</u>	<u>\$28,287,946</u>

Parks + Rec
Full-Time Equivalents (FTE)

Department	2023	2024	2025
Parks - Adair Softball Park	8.0	8.0	8.0
Parks - Director's Office	8.0	8.0	8.0
Parks - Fred Arbanas Golf Course	18.1	19.0	19.0
Parks - Heritage Programs & Museums	14.4	14.4	14.4
Parks - Marinas	19.2	19.2	19.2
Parks - Natural Resources	8.0	9.0	9.0
Parks - Operations	60.8	60.5	60.5
Parks - Outdoor Recreation/Day Camps	7.5	7.2	7.2
Parks - Recreational Programs	17.6	17.9	17.9
Parks - Registration & Permits	6.4	6.4	6.4
Parks - Rock Island Rail Corridor Authority	1.0	1.0	1.0
Parks - Safety/Interpretation	24.9	24.9	24.9
Parks - Special Recreation	3.3	3.3	3.3
	<u>197.2</u>	<u>198.8</u>	<u>198.8</u>

**Parks - Adair Softball Park
CC1682**

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
Park Enterprise Fund					
5010 Regular Salaries	77,544	119,558	-	124,341	124,341
5020 Seasonal Salaries	54,102	15,000	-	69,000	87,720
5030 Over Time Salaries	2,880	7,000	-	7,500	7,500
5040 FICA Taxes	9,869	11,546	-	13,951	15,959
5050 Pension Contributions	8,877	17,578	-	17,278	16,807
5060 Insurance Benefits	18,606	32,068	-	19,154	24,469
5061 Dental & Vision	132	228	-	60	52
5062 HSA Contribution	2,700	3,600	-	2,600	-
5066 Life Insurance Benefit	17	26	-	26	78
5090 Salary Adjustments	-	2,391	-	1,865	1,865
5150 Long Term Disability	990	1,556	-	903	993
Total Personnel Services	175,717	210,551	-	256,678	279,784
6310 Property Insurance	745	920	-	1,081	1,002
6420 Electricity	9,299	9,300	-	9,000	9,000
6570 Maint & Repair - Miscellaneous	-	5,000	-	12,000	12,000
6670 Rent - Miscellaneous	1,021	-	-	-	-
6710 Dues & Memberships	-	200	-	200	200
6756 Training Expense	-	2,391	-	2,487	2,487
6771 Credit Card Payment Service Fee	295	2,500	-	1,200	1,200
6794 Car Wash Services	-	-	-	100	100
Total Contractual Services	11,361	20,311	-	26,068	25,989
7010 Office Supplies	80	100	-	100	100
7031 Resale Purchases - Food	21,762	-	-	-	-
7032 Resale Purchases - Beverages	12,879	-	-	-	-
7130 Building Cleaning Supplies	3,462	6,500	-	6,500	6,500
7190 Wearing Apparel	-	500	-	500	500
7192 Safety Equipment	300	300	-	300	300
7210 Recreation Supplies	2,786	5,000	-	5,000	5,000
7220 Garden/Agriculture Supplies	3,367	6,000	-	7,000	7,000
7230 Other Operating Supplies	514	950	-	950	950
7320 Machinery & Equipment Parts	26	700	-	700	700
7330 Plumbing Supplies	446	2,000	-	2,000	2,000
7340 Paint & Supplies	-	1,000	-	1,000	1,000
7350 Lumber Wood & Supplies	-	2,600	-	2,600	2,600
7360 Electrical Supplies	-	500	-	500	500
7440 Rock	4,461	3,000	-	5,000	5,000
7450 Salt, Sand, & Icemelt	-	1,000	-	1,000	1,000
7510 Small Tools/Minor Equipment	2,193	5,000	-	5,000	5,000
Total Supplies	52,276	35,150	-	38,150	38,150
8170 Other Equipment	-	-	-	16,000	16,000
Total Capital Outlay	-	-	-	16,000	16,000
Total Park Enterprise Fund	\$ 239,354	\$ 266,012	-	\$ 336,896	\$ 359,923
Total Adair Softball Park	\$ 239,354	\$ 266,012	-	\$ 336,896	\$ 359,923

**Parks - Construction Services
CC1608**

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
Park Fund					
6030 Architectural & Engineering Sv	-	\$ 250,000	-	\$ 450,000	\$ 450,000
Total Contractual Services	-	250,000	-	450,000	450,000
8020 Buildings & Improvements	183,042	350,000	-	400,000	400,000
8029 Fencing & Gates	5,210	25,000	-	50,000	50,000
8040 Roads & Highways	12,045	25,000	-	125,000	125,000
8060 Other Improvements	175,443	525,000	-	750,000	200,000
8154 Park Furnishings	-	25,000	-	25,000	25,000
8155 Park Playground Equipment	-	25,000	-	30,000	30,000
Total Capital Outlay	375,740	975,000	-	1,380,000	830,000
Total Park Fund	\$ 375,740	\$ 1,225,000	-	\$ 1,830,000	\$ 1,280,000
County Improvement Fund					
Line Item Description					
6070 Intergovernmental Agreements	244,444	-	-	-	-
Total Contractual Services	244,444	-	-	-	-
8060 Other Improvements	-	1,611,000	-	-	3,415,000
Total Capital Outlay	-	1,611,000	-	-	3,415,000
Total County Improvement Fund	\$ 244,444	\$ 1,611,000	-	-	\$ 3,415,000
Park Enterprise Fund					
Line Item Description					
6030 Architectural & Engineering Sv	-	-	-	\$ 40,000	\$ 40,000
Total Contractual Services	-	-	-	40,000	40,000
8020 Buildings & Improvements	73,408	860,000	-	525,000	525,000
8028 Light Poles	36,948	45,000	-	-	-
8060 Other Improvements	60,240	275,000	-	385,000	185,000
8155 Park Playground Equipment	-	-	-	-	170,000
8170 Other Equipment	-	-	-	-	30,000
Total Capital Outlay	170,596	1,180,000	-	910,000	910,000
Total Park Enterprise Fund	\$ 170,596	\$ 1,180,000	-	\$ 950,000	\$ 950,000
Total Construction Services	\$ 790,780	\$ 4,016,000	-	\$ 2,780,000	\$ 5,645,000

**Parks - Director's Office
CC1601**

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
Park Fund					
5010 Regular Salaries	\$ 393,174	\$ 686,213	-	\$ 718,223	\$ 817,826
5030 Over Time Salaries	249	1,000	-	1,000	1,000
5037 Mobile Phone Allowance	440	660	-	660	660
5040 FICA Taxes	28,566	53,622	-	55,769	63,580
5050 Pension Contributions	48,584	95,950	-	99,800	104,468
5060 Insurance Benefits	68,652	118,321	-	123,200	163,244
5061 Dental & Vision	334	577	-	702	673
5062 HSA Contribution	7,725	10,300	-	9,300	-
5066 Life Insurance Benefit	59	104	-	104	351
5090 Salary Adjustments	-	13,725	-	10,775	12,267
5150 Long Term Disability	3,164	3,430	-	3,591	4,088
Total Personnel Services	550,946	983,902	-	1,023,124	1,168,157
6088 Armored Car Services	4,706	15,000	-	15,000	15,000
6110 Postage	2,628	5,000	-	5,000	5,000
6160 Meeting Expense	70	480	-	500	500
6210 Advertising	16,095	55,000	-	40,000	40,000
6230 Printing	7,125	18,200	-	18,200	18,200
6380 Legal Liability Claims	-	60,356	-	-	25,055
6540 Maint & Repair - Office Equip	-	500	-	500	500
6641 Copier Rental/Maintenance	7,396	15,000	-	15,000	15,000
6662 Software Maintenance	18,400	20,000	-	45,000	45,000
6663 Software as a Service	1,248	1,500	-	1,500	1,500
6710 Dues & Memberships	3,580	5,250	-	6,150	6,150
6737 Shredding Services	144	-	-	200	200
6756 Training Expense	2,636	13,725	-	14,365	16,357
6789 Outside Agency Funding	30,000	75,000	-	100,000	100,000
6790 Other Contractual Services	-	5,000	-	5,000	5,000
6793 Catering Services	-	7,900	-	8,900	8,900
6794 Car Wash Services	27	1,000	-	1,000	1,000
Total Contractual Services	94,054	298,911	-	276,315	303,362
7010 Office Supplies	327	2,000	-	2,000	2,000
7020 Reference Books/Publications	-	800	-	800	800
7041 Paper Supplies - Copier Paper	1,740	2,500	-	2,500	2,500
7051 Gifts/Awards	45	1,200	-	1,200	1,200
7160 Food	228	1,000	-	1,000	1,000
7190 Wearing Apparel	-	1,100	-	1,100	1,100
7210 Recreation Supplies	263	1,000	-	1,000	1,000
7230 Other Operating Supplies	733	1,000	-	1,000	1,000
7601 Computer Accessories	1,060	6,000	-	6,000	6,000
Total Supplies	4,396	16,600	-	16,600	16,600
8160 Radio/Communications Equipment	-	1,000	-	1,000	1,000
Total Capital Outlay	-	1,000	-	1,000	1,000
Total Park Fund	\$ 649,396	\$ 1,300,413	-	\$ 1,317,039	\$ 1,489,119
Total Director's Office	\$ 649,396	\$ 1,300,413	-	\$ 1,317,039	\$ 1,489,119

**Parks - Fleet Replacement
CC1010**

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
Park Fund					
8110 Heavy Machinery & Equipment	67,870	100,000	-	150,000	200,000
8130 Trucks	-	175,000	-	-	-
8170 Other Equipment	-	75,000	-	75,000	75,000
8202 Lease/Purchase Equipment	-	200,000	-	364,000	364,000
8210 Vehicle Lease Program	345,029	1,100,000	-	1,000,000	800,000
Total Capital Outlay	412,899	1,650,000	-	1,589,000	1,439,000
Total Park Fund	\$ 412,899	\$ 1,650,000	-	\$ 1,589,000	\$ 1,439,000
Total Fleet Replacement	\$ 412,899	\$ 1,650,000	-	\$ 1,589,000	\$ 1,439,000

**Parks - Fred Arbanas Golf Course
CC1666**

Line Item Description	Previous Year			Budget Year	
	2023	2024	Exp. as of	2025	2025
	Actual	Adopted	12/31/2024	Request	Rec.
Park Enterprise Fund					
5010 Regular Salaries	526,219	652,628	-	775,150	706,077
5020 Seasonal Salaries	81,449	128,700	-	110,700	194,940
5030 Over Time Salaries	995	15,000	-	16,000	16,000
5040 FICA Taxes	44,022	65,068	-	72,551	74,859
5050 Pension Contributions	48,276	89,880	-	107,708	92,096
5060 Insurance Benefits	96,202	170,823	-	194,252	217,588
5061 Dental & Vision	585	1,024	-	1,138	856
5062 HSA Contribution	5,400	7,200	-	9,800	-
5066 Life Insurance Benefit	98	162	-	195	507
5090 Salary Adjustments	-	12,603	-	11,628	10,590
5150 Long Term Disability	3,588	4,117	-	4,688	4,752
Total Personnel Services	806,833	1,147,205	-	1,303,810	1,318,265
6110 Postage	-	500	-	500	500
6210 Advertising	-	3,500	-	1,500	1,500
6230 Printing	2,179	5,000	-	6,000	6,000
6380 Legal Liability Claims	-	30,133	-	-	24,780
6439 TV Services	1,104	2,000	-	2,000	2,000
6570 Maint & Repair - Miscellaneous	790	20,000	-	20,000	20,000
6670 Rent - Miscellaneous	2,268	5,000	-	5,000	5,000
6710 Dues & Memberships	9,007	10,000	-	5,000	5,000
6730 Janitor Services	-	-	-	2,500	2,500
6740 Laundry Services	-	3,000	-	1,500	1,500
6742 Inspections & Testing	-	1,500	-	1,500	1,500
6756 Training Expense	-	12,603	-	15,502	14,121
6771 Credit Card Payment Service Fee	34,590	90,000	-	90,000	90,000
6881 Licenses & Permits	523	2,500	-	2,500	2,500
Total Contractual Services	50,460	185,736	-	153,502	176,901
7010 Office Supplies	1,338	4,000	-	4,000	4,000
7025 Golf Course Greens/Supplies	74,162	135,000	-	145,000	145,000
7030 Resale Purchases - Misc	965	2,200	-	-	-
7031 Resale Purchases - Food	39,352	60,000	-	60,000	60,000
7032 Resale Purchases - Beverages	47,158	90,000	-	90,000	90,000
7033 Resale Purchases - Golf Equip	74,721	97,000	-	120,000	120,000
7130 Building Cleaning Supplies	-	4,000	-	4,000	4,000
7190 Wearing Apparel	986	4,000	-	5,000	5,000
7192 Safety Equipment	481	900	-	900	900
7230 Other Operating Supplies	2,380	-	-	5,000	5,000
7240 Motor Oil & Lubricants	1,297	2,600	-	2,000	2,000
7310 Auto & Truck Parts	1,172	4,500	-	4,500	4,500
7320 Machinery & Equipment Parts	25,942	30,000	-	30,000	30,000
7330 Plumbing Supplies	783	3,500	-	4,000	4,000
7370 Building Operating Supplies	-	4,000	-	4,000	4,000
7450 Salt, Sand, & Icemelt	3,342	12,000	-	15,000	15,000
7460 Batteries & Anti-Freeze	-	2,000	-	1,000	1,000
7490 Tires	971	2,500	-	2,500	2,500
7510 Small Tools/Minor Equipment	3,739	15,000	-	15,000	15,000
Total Supplies	278,789	473,200	-	511,900	511,900
8050 Culverts	-	3,000	-	3,000	3,000
8111 Landscaping Equipment	-	910,000	-	47,000	47,000

**Parks - Fred Arbanas Golf Course
CC1666**

Line Item Description	Previous Year			Budget Year	
	2023	2024	Exp. as of	2025	2025
	Actual	Adopted	12/31/2024	Request	Rec.
8203 Golf Cart Lease	33,268	56,868	-	140,000	140,000
Total Capital Outlay	33,268	969,868	-	190,000	190,000
 Total Park Enterprise Fund	 \$ 1,169,350	 \$ 2,776,009	 -	 \$ 2,159,212	 \$ 2,197,066
Total Fred Arbanas Golf Course	\$ 1,169,350	\$ 2,776,009	-	\$ 2,159,212	\$ 2,197,066

**Parks - Heritage Programs & Museums
CC1603**

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
Park Fund					
5010 Regular Salaries	\$ 336,870	\$ 633,643	-	\$ 656,635	\$ 662,709
5030 Over Time Salaries	9,178	16,000	-	17,000	17,000
5040 FICA Taxes	24,504	50,667	-	50,985	52,758
5050 Pension Contributions	41,643	90,500	-	91,240	86,692
5060 Insurance Benefits	97,063	154,634	-	183,399	211,761
5061 Dental & Vision	449	784	-	711	600
5062 HSA Contribution	4,975	5,200	-	2,600	-
5066 Life Insurance Benefit	89	156	-	156	468
5090 Salary Adjustments	-	12,670	-	9,851	9,942
5150 Long Term Disability	2,642	3,170	-	3,282	3,313
Total Personnel Services	517,412	967,424	-	1,015,859	1,045,243
6089 Veterinarian Services	620	3,500	-	3,500	3,500
6310 Property Insurance	3,335	4,121	-	4,842	22,954
6510 Maint & Repair - Buildings	9,739	25,500	-	26,500	26,500
6511 Maint & Repair - Elevators	2,062	6,400	-	3,200	3,200
6570 Maint & Repair - Miscellaneous	-	42,500	-	33,000	33,000
6710 Dues & Memberships	505	1,100	-	1,100	1,100
6731 Window Cleaning Services	600	1,200	-	1,200	1,200
6732 Landscaping/Mowing Services	-	8,000	-	26,000	26,000
6756 Training Expense	3,819	12,670	-	13,130	13,252
6782 Animal Care Cleaning/grooming	250	1,700	-	1,700	1,700
6794 Car Wash Services	-	-	-	200	200
6796 Animal/Pest Control/Extermination Services	-	7,500	-	7,500	7,500
6881 Licenses & Permits	-	100	-	-	-
Total Contractual Services	20,930	114,291	-	121,872	140,106
7020 Reference Books/Publications	150	400	-	400	400
7130 Building Cleaning Supplies	1,953	4,000	-	4,000	4,000
7165 Livestock Supplies/Services	8,227	12,500	-	15,000	15,000
7190 Wearing Apparel	573	850	-	1,000	1,000
7192 Safety Equipment	-	750	-	600	600
7220 Garden/Agriculture Supplies	98	1,550	-	1,550	1,550
7230 Other Operating Supplies	2,985	6,000	-	6,000	6,000
7350 Lumber Wood & Supplies	-	4,000	-	3,000	3,000
7371 HVAC Supplies	500	500	-	500	500
Total Supplies	14,486	30,550	-	32,050	32,050
Total Park Fund	\$ 552,828	\$ 1,112,265	-	\$ 1,169,781	\$ 1,217,399
Park Enterprise Fund					
Line Item Description					
5020 Seasonal Salaries	44,430	86,460	-	86,460	113,916
5030 Over Time Salaries	-	500	-	500	500
5040 FICA Taxes	3,399	5,766	-	6,492	8,633
5150 Long Term Disability	410	376	-	426	558
Total Personnel Services	48,239	93,102	-	93,878	123,607
6084 Interpreter Services	2,800	7,900	-	7,900	7,900
6210 Advertising	1,575	4,500	-	4,500	4,500
6230 Printing	5,520	7,500	-	7,500	7,500

**Parks - Heritage Programs & Museums
CC1603**

Line Item Description	Previous Year			Budget Year	
	2023	2024	Exp. as of	2025	2025
	Actual	Adopted	12/31/2024	Request	Rec.
6310 Property Insurance	13,727	16,965	-	19,931	-
6670 Rent - Miscellaneous	-	1,000	-	1,200	1,200
6676 Rent - Outside Sanitation Fac.	1,500	1,800	-	1,800	1,800
6771 Credit Card Payment Service Fee	1,672	5,000	-	5,000	5,000
6790 Other Contractual Services	600	1,000	-	800	800
Total Contractual Services	27,394	45,665	-	48,631	28,700
7010 Office Supplies	2,773	3,500	-	4,000	4,000
7031 Resale Purchases - Food	2,946	4,000	-	4,000	4,000
7032 Resale Purchases - Beverages	1,137	4,000	-	4,000	4,000
7035 Resale Purchases - Misc Souven	15,574	20,000	-	20,000	20,000
7150 Kitchen/Dining Supplies	-	-	-	1,000	1,000
7160 Food	287	4,000	-	3,500	3,500
7190 Wearing Apparel	2,762	7,900	-	10,000	10,000
7230 Other Operating Supplies	2,811	8,200	-	9,000	9,000
7520 Small Arms & Ammunition	-	500	-	500	500
7601 Computer Accessories	561	-	-	-	-
Total Supplies	28,852	52,100	-	56,000	56,000
Total Park Enterprise Fund	\$ 104,485	\$ 190,867	-	\$ 198,509	\$ 208,307
Total Heritage Programs & Museums	\$ 657,313	\$ 1,303,132	-	\$ 1,368,290	\$ 1,425,706

Parks - Marinas
CC1653

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
Park Enterprise Fund					
5010 Regular Salaries	221,534	330,497	-	378,664	396,119
5020 Seasonal Salaries	243,177	418,080	-	382,000	538,000
5030 Over Time Salaries	10,627	15,000	-	17,000	17,000
5040 FICA Taxes	35,714	58,921	-	59,477	74,079
5050 Pension Contributions	25,903	48,043	-	52,616	52,676
5060 Insurance Benefits	38,612	52,616	-	57,055	68,579
5061 Dental & Vision	179	263	-	282	227
5066 Life Insurance Benefit	51	85	-	90	273
5090 Salary Adjustments	-	6,609	-	5,680	5,942
5150 Long Term Disability	3,207	3,751	-	3,864	4,708
Total Personnel Services	579,005	933,865	-	956,728	1,157,603
6130 Freight & Drayage	-	-	-	100	100
6165 Coffee & Water Service	-	1,000	-	1,000	1,000
6230 Printing	1,065	1,500	-	1,500	1,500
6370 Vehicle Liability Insurance	1,639	-	-	-	-
6372 Equipment Liability Insurance	4,841	-	-	-	-
6420 Electricity	-	10,000	-	10,000	10,000
6510 Maint & Repair - Buildings	1,200	10,000	-	10,000	10,000
6521 Maint & Repair - IT Equipment	1,143	-	-	-	-
6570 Maint & Repair - Miscellaneous	19,563	30,000	-	30,000	30,000
6670 Rent - Miscellaneous	3,063	4,000	-	4,500	4,500
6701 Security Services	28,090	35,000	-	35,000	35,000
6742 Inspections & Testing	-	500	-	500	500
6756 Training Expense	-	6,609	-	7,574	7,923
6770 Administrative Service Fees	-	800	-	800	800
6771 Credit Card Payment Service Fee	68,625	100,000	-	100,000	100,000
6796 Animal/Pest Control/Extermination Service	1,500	5,000	-	7,000	7,000
6881 Licenses & Permits	350	500	-	500	500
Total Contractual Services	131,079	204,909	-	208,474	208,823
7010 Office Supplies	3,498	6,900	-	6,900	6,900
7030 Resale Purchases - Misc	20,249	70,000	-	70,000	70,000
7031 Resale Purchases - Food	41,001	65,000	-	65,000	65,000
7032 Resale Purchases - Beverages	45,459	70,000	-	70,000	70,000
7034 Resale Purchases - Marina Equipment	69,006	100,000	-	100,000	100,000
7110 Gasoline	100,340	135,000	-	140,000	140,000
7130 Building Cleaning Supplies	3,903	10,000	-	10,000	10,000
7190 Wearing Apparel	2,899	6,000	-	6,000	6,000
7210 Recreation Supplies	3,115	4,000	-	5,000	5,000
7230 Other Operating Supplies	1,334	6,000	-	6,000	6,000
7231 Fire Safety Supplies	153	600	-	600	600
7240 Motor Oil & Lubricants	404	1,000	-	1,000	1,000
7320 Machinery & Equipment Parts	10,650	15,000	-	15,000	15,000
7360 Electrical Supplies	417	6,000	-	1,500	1,500
7410 License Plates & Registration	-	500	-	500	500
7460 Batteries & Anti-Freeze	1,171	3,000	-	3,000	3,000
7510 Small Tools/Minor Equipment	1,124	3,000	-	3,500	3,500
Total Supplies	304,722	502,000	-	504,000	504,000
8150 Office Furniture & Fixtures	-	18,000	-	-	-
8165 Boats & Motors	-	287,000	-	242,000	242,000

Parks - Marinas
CC1653

Line Item Description	Previous Year			Budget Year	
	2023	2024	Exp. as of	2025	2025
	Actual	Adopted	12/31/2024	Request	Rec.
8170 Other Equipment	-	-	-	8,000	8,000
Total Capital Outlay	-	305,000	-	250,000	250,000
Total Park Enterprise Fund	\$ 1,014,805	\$ 1,945,774	-	\$ 1,919,202	\$ 2,120,426
Total Marinas	\$ 1,014,805	\$ 1,945,774	-	\$ 1,919,202	\$ 2,120,426

**Parks - Natural Resources
CC1624**

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
Park Fund					
5010 Regular Salaries	\$ 211,598	\$ 393,416	-	-	-
5030 Over Time Salaries	4,420	7,500	-	-	-
5040 FICA Taxes	15,703	31,270	-	-	-
5050 Pension Contributions	25,906	55,883	-	-	-
5060 Insurance Benefits	46,049	81,547	-	-	-
5061 Dental & Vision	176	300	-	-	-
5066 Life Insurance Benefit	62	117	-	-	-
5090 Salary Adjustments	-	7,869	-	-	-
5150 Long Term Disability	1,652	1,966	-	-	-
Total Personnel Services	305,565	579,868	-	-	-
6089 Veterinarian Services	1,086	2,000	-	2,000	2,000
6140 Travel Expense	-	600	-	-	600
6570 Maint & Repair - Miscellaneous	-	2,000	-	2,000	2,000
6710 Dues & Memberships	-	500	-	-	-
6741 Pumping Services	2,900	16,000	-	16,000	16,000
6742 Inspections & Testing	-	500	-	500	500
6756 Training Expense	660	7,869	-	-	-
6795 Alarm/Security Services	359	600	-	600	600
6796 Animal/Pest Control/Extermination Services	663	1,300	-	1,300	1,300
6847 Lab Fees	6,064	12,000	-	12,000	12,000
6881 Licenses & Permits	600	600	-	-	-
Total Contractual Services	12,332	43,969	-	34,400	35,000
7020 Reference Books/Publications	-	50	-	-	50
7029 Boat Dock Hardware/Supplies	1,574	15,000	-	15,000	15,000
7165 Livestock Supplies/Services	4,618	9,500	-	12,000	12,000
7192 Safety Equipment	-	1,500	-	-	-
7210 Recreation Supplies	2,196	13,000	-	-	-
7220 Garden/Agriculture Supplies	29,904	71,000	-	75,000	75,000
7230 Other Operating Supplies	1,301	5,000	-	5,000	5,000
7320 Machinery & Equipment Parts	385	1,000	-	1,000	1,000
7400 Signs, Badges & Markers	190	-	-	-	-
7440 Rock	459	700	-	700	700
7510 Small Tools/Minor Equipment	200	400	-	400	400
Total Supplies	40,829	117,150	-	109,100	109,150
Total Park Fund	\$ 358,726	\$ 740,987	-	\$ 143,500	\$ 144,150
Total Natural Resources	\$ 358,726	\$ 740,987	-	\$ 143,500	\$ 144,150

**Parks - Operations
CC1602**

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
Park Fund					
5010 Regular Salaries	\$ 1,588,859	\$ 2,854,796	-	\$ 3,167,696	\$ 3,363,380
5020 Seasonal Salaries	10,677	50,544	-	36,480	56,448
5030 Over Time Salaries	27,514	95,300	-	104,000	104,000
5040 FICA Taxes	118,044	233,910	-	248,260	272,936
5050 Pension Contributions	213,934	410,662	-	440,155	442,197
5055 Union Pension & Insurance	106,078	-	-	-	227,404
5060 Insurance Benefits	374,665	660,210	-	773,728	891,597
5061 Dental & Vision	1,299	2,254	-	2,901	2,223
5062 HSA Contribution	13,625	19,300	-	20,100	-
5066 Life Insurance Benefit	419	767	-	884	2,652
5090 Salary Adjustments	-	57,094	-	47,527	50,453
5094 Salary Savings	-	(250,000)	-	-	(600,000)
5150 Long Term Disability	13,680	14,529	-	15,990	17,066
Total Personnel Services	2,468,793	4,149,366	-	4,857,721	4,830,356
6030 Architectural & Engineering Sv	-	8,000	-	8,000	8,000
6080 Other Professional Services	-	20,000	-	20,000	20,000
6130 Freight & Drayage	378	-	-	-	-
6230 Printing	-	200	-	200	200
6310 Property Insurance	38,665	47,784	-	56,141	52,019
6320 Worker's Compensation	198,837	250,439	-	-	346,670
6370 Vehicle Liability Insurance	119,977	156,854	-	159,578	159,578
6372 Equipment Liability Insurance	6,967	-	-	-	-
6380 Legal Liability Claims	267,985	-	-	-	-
6410 Natural Gas	33,156	75,000	-	80,000	80,000
6420 Electricity	185,601	460,000	-	480,000	480,000
6430 Telephone Utility	40,182	70,000	-	70,000	70,000
6440 Water	41,165	150,000	-	150,000	150,000
6450 Sewer Service	7,570	45,000	-	45,000	45,000
6460 Refuse Collection	18,263	35,000	-	35,000	35,000
6510 Maint & Repair - Buildings	61,329	200,000	-	200,000	200,000
6520 Maint & Repair - Heavy Equip	60,370	85,000	-	90,000	90,000
6530 Maint & Repair - Auto Equip	28,919	100,000	-	75,000	75,000
6570 Maint & Repair - Miscellaneous	20,345	50,000	-	50,000	50,000
6662 Software Maintenance	-	9,721	-	9,721	9,721
6670 Rent - Miscellaneous	-	6,000	-	6,000	6,000
6676 Rent - Outside Sanitation Fac.	35,000	37,000	-	39,000	49,000
6680 Rent - Heavy Equipment	5,047	10,000	-	15,000	15,000
6710 Dues & Memberships	450	450	-	950	950
6713 Drug Screening Services	8,251	11,000	-	15,000	15,000
6726 Tree Removal Services	10,250	70,000	-	80,000	80,000
6732 Landscaping/Mowing Services	36,758	125,000	-	175,000	165,000
6734 Towing Services	8,031	14,000	-	14,000	14,000
6739 Carpet Cleaning Services	-	1,000	-	2,000	2,000
6756 Training Expense	19,432	57,094	-	120,443	157,992
6770 Administrative Service Fees	325	1,100	-	1,100	1,100
6790 Other Contractual Services	3,500	-	-	-	-
6794 Car Wash Services	-	3,500	-	3,500	3,500
6796 Animal/Pest Control/Extermination Serv	4,045	9,000	-	9,000	9,000
6809 Hazardous Waste	859	16,500	-	75,000	75,000
Total Contractual Services	1,261,656	2,124,642	-	2,084,633	2,464,730

**Parks - Operations
CC1602**

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
7010 Office Supplies	443	2,000	-	2,000	2,000
7029 Boat Dock Hardware/Supplies	4,462	4,000	-	4,000	4,000
7110 Gasoline	197,884	335,000	-	345,000	345,000
7120 Heating Fuel	355	2,300	-	2,300	2,300
7130 Building Cleaning Supplies	9,320	28,500	-	32,000	32,000
7160 Food	169	800	-	800	800
7190 Wearing Apparel	4,261	15,000	-	15,000	15,000
7192 Safety Equipment	2,814	8,050	-	9,550	9,550
7210 Recreation Supplies	-	-	-	13,000	13,000
7220 Garden/Agriculture Supplies	4,097	11,000	-	11,000	11,000
7230 Other Operating Supplies	6,178	9,000	-	9,000	9,000
7232 Refuse Supplies	4,972	9,000	-	15,000	15,000
7233 Fasteners & Epoxies	2,136	6,000	-	6,000	6,000
7240 Motor Oil & Lubricants	2,565	4,000	-	4,000	4,000
7310 Auto & Truck Parts	25,856	41,000	-	35,000	35,000
7320 Machinery & Equipment Parts	44,561	60,000	-	80,000	80,000
7330 Plumbing Supplies	7,071	19,000	-	20,000	20,000
7340 Paint & Supplies	2,201	9,500	-	10,500	10,500
7350 Lumber Wood & Supplies	10,215	35,000	-	37,500	37,500
7355 Metal	176	5,000	-	5,000	5,000
7360 Electrical Supplies	10,987	25,000	-	25,000	25,000
7370 Building Operating Supplies	52	3,500	-	3,500	3,500
7371 HVAC Supplies	3,584	15,000	-	15,000	15,000
7372 Welding Supplies	871	2,000	-	3,000	3,000
7373 Masonry Supplies	253	3,000	-	3,000	3,000
7380 Asphalt	-	3,000	-	5,000	5,000
7390 Concrete	-	1,000	-	5,000	5,000
7400 Signs, Badges & Markers	17,788	27,000	-	40,000	40,000
7410 License Plates & Registration	58	300	-	300	300
7420 Traffic Control Supplies	-	1,250	-	1,250	1,250
7440 Rock	9,344	16,000	-	25,000	25,000
7450 Salt, Sand, & Ice melt	-	9,500	-	9,500	9,500
7460 Batteries & Anti-Freeze	440	2,500	-	5,000	5,000
7461 Winterizing Products	-	2,000	-	2,000	2,000
7490 Tires	9,501	25,500	-	20,000	20,000
7510 Small Tools/Minor Equipment	6,076	3,000	-	10,000	10,000
Total Supplies	388,691	743,700	-	829,200	829,200
8050 Culverts	1,030	3,500	-	3,500	3,500
8156 Park Commemorative Bench	5,080	15,000	-	15,000	15,000
Total Capital Outlay	6,110	18,500	-	18,500	18,500
Total Park Fund	\$ 4,125,250	\$ 7,036,208	-	\$ 7,790,054	\$ 8,142,786
Total Operations	\$ 4,125,250	\$ 7,036,208	-	\$ 7,790,054	\$ 8,142,786

**Parks - Oppenstein Park
CC1607**

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
Park Fund					
6732 Landscaping/Mowing Services	\$ 75,000	\$ 75,000	-	\$ 75,000	\$ 75,000
Total Contractual Services	75,000	75,000	-	75,000	75,000
Total Park Fund	\$ 75,000	\$ 75,000	-	\$ 75,000	\$ 75,000
Total Oppenstein Park	\$ 75,000	\$ 75,000	-	\$ 75,000	\$ 75,000

**Parks - Outdoor Recreation/Day Camps
CC1657**

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
Park Enterprise Fund					
5020 Seasonal Salaries	140,180	150,780	-	150,780	229,404
5030 Over Time Salaries	614	1,500	-	5,000	5,000
5040 FICA Taxes	10,771	11,764	-	16,804	23,207
5150 Long Term Disability	791	1,155	-	1,102	1,482
Total Personnel Services	152,356	165,199	-	173,686	259,093
6210 Advertising	600	1,000	-	1,000	1,000
6230 Printing	-	1,475	-	1,475	1,475
6570 Maint & Repair - Miscellaneous	7,132	8,000	-	8,000	8,000
6670 Rent - Miscellaneous	3,596	4,500	-	4,200	4,200
6676 Rent - Outside Sanitation Fac.	1,440	2,000	-	2,000	2,000
6710 Dues & Memberships	100	275	-	250	250
6756 Training Expense	3,052	3,580	-	3,580	3,580
6771 Credit Card Payment Service Fee	7,796	9,500	-	9,500	9,500
6790 Other Contractual Services	7,671	10,500	-	9,500	9,500
Total Contractual Services	31,386	40,830	-	39,505	39,505
7010 Office Supplies	805	1,000	-	1,300	1,300
7020 Reference Books/Publications	297	300	-	200	200
7030 Resale Purchases - Misc	4,410	7,000	-	7,000	7,000
7150 Kitchen/Dining Supplies	-	-	-	500	500
7160 Food	2,506	3,600	-	3,600	3,600
7190 Wearing Apparel	-	2,000	-	2,000	2,000
7210 Recreation Supplies	5,278	5,430	-	7,300	7,300
7230 Other Operating Supplies	1,833	4,500	-	5,500	5,500
7400 Signs, Badges & Markers	375	-	-	250	250
7450 Salt, Sand, & Ice/melt	-	600	-	600	600
7462 Chemicals - Treatment	200	500	-	500	500
Total Supplies	15,705	24,930	-	28,750	28,750
Total Park Enterprise Fund	\$ 199,446	\$ 230,959	-	\$ 241,941	\$ 327,348
Total Outdoor Recreation/Day Camps	\$ 199,446	\$ 230,959	-	\$ 241,941	\$ 327,348

**Parks - Recreational Programs
CC1654**

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
Park Enterprise Fund					
5010 Regular Salaries	159,549	256,605	-	212,607	212,607
5020 Seasonal Salaries	158,227	231,647	-	231,647	395,807
5030 Over Time Salaries	5,077	12,000	-	13,000	13,000
5040 FICA Taxes	24,651	52,497	-	49,688	60,948
5050 Pension Contributions	18,879	37,345	-	29,542	28,760
5060 Insurance Benefits	19,667	33,896	-	29,457	35,127
5061 Dental & Vision	68	119	-	94	78
5062 HSA Contribution	1,463	1,950	-	1,300	-
5066 Life Insurance Benefit	38	59	-	52	156
5090 Salary Adjustments	-	5,132	-	3,190	3,190
5150 Long Term Disability	2,170	3,351	-	3,239	3,888
Total Personnel Services	389,789	634,601	-	573,816	753,561
6130 Freight & Drayage	-	250	-	250	250
6230 Printing	664	900	-	900	900
6420 Electricity	1,906	7,300	-	-	-
6570 Maint & Repair - Miscellaneous	453	4,000	-	13,500	13,500
6670 Rent - Miscellaneous	6,057	9,500	-	9,500	9,500
6676 Rent - Outside Sanitation Fac.	6,592	22,000	-	22,000	22,000
6710 Dues & Memberships	625	5,800	-	5,800	5,800
6756 Training Expense	3,600	5,132	-	4,252	4,252
6771 Credit Card Payment Service Fee	7,852	15,000	-	20,000	20,000
6790 Other Contractual Services	894	1,850	-	2,000	2,000
6792 Referee/Officiating Services	50,562	62,000	-	82,000	82,000
6794 Car Wash Services	-	-	-	150	150
6881 Licenses & Permits	73	100	-	100	100
Total Contractual Services	79,278	133,832	-	160,452	160,452
7010 Office Supplies	342	1,200	-	1,200	1,200
7031 Resale Purchases - Food	33,901	75,275	-	74,000	74,000
7032 Resale Purchases - Beverages	20,136	47,000	-	47,000	47,000
7130 Building Cleaning Supplies	4,070	7,000	-	7,000	7,000
7190 Wearing Apparel	7,588	10,000	-	10,000	10,000
7192 Safety Equipment	181	300	-	600	600
7210 Recreation Supplies	8,268	11,000	-	15,400	15,400
7220 Garden/Agriculture Supplies	5,442	9,000	-	9,000	9,000
7230 Other Operating Supplies	1,077	3,500	-	7,000	7,000
7320 Machinery & Equipment Parts	-	1,500	-	1,500	1,500
7330 Plumbing Supplies	831	3,000	-	3,000	3,000
7340 Paint & Supplies	2,637	4,000	-	4,000	4,000
7350 Lumber Wood & Supplies	-	2,000	-	2,000	2,000
7440 Rock	-	3,000	-	3,000	3,000
7450 Salt, Sand, & Icemelt	907	3,000	-	3,000	3,000
7510 Small Tools/Minor Equipment	4,216	5,000	-	7,000	7,000
Total Supplies	89,723	186,275	-	194,700	194,700
8170 Other Equipment	3,375	-	-	16,000	16,000
Total Capital Outlay	3,375	-	-	16,000	16,000
Total Park Enterprise Fund	\$ 562,164	\$ 954,708	-	\$ 944,968	\$ 1,124,713
Total Recreational Programs	\$ 562,164	\$ 954,708	-	\$ 944,968	\$ 1,124,713

**Parks - Registration & Permits
CC1652**

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
Park Enterprise Fund					
5010 Regular Salaries	112,856	175,303	-	180,050	189,001
5020 Seasonal Salaries	69,258	104,900	-	107,600	136,304
5030 Over Time Salaries	4,849	6,000	-	8,000	8,000
5040 FICA Taxes	13,214	22,166	-	20,284	23,786
5050 Pension Contributions	13,107	25,237	-	25,019	25,121
5060 Insurance Benefits	49,633	85,542	-	88,934	104,159
5061 Dental & Vision	332	448	-	590	376
5062 HSA Contribution	975	1,300	-	1,300	-
5066 Life Insurance Benefit	34	52	-	52	156
5090 Salary Adjustments	-	3,505	-	2,700	2,835
5150 Long Term Disability	1,279	1,288	-	1,313	1,497
Total Personnel Services	265,537	425,741	-	435,842	491,235
6230 Printing	285	13,000	-	13,000	13,000
6420 Electricity	22,556	15,000	-	15,000	15,000
6440 Water	14,675	15,000	-	15,000	15,000
6570 Maint & Repair - Miscellaneous	10,000	22,000	-	22,000	22,000
6670 Rent - Miscellaneous	-	1,000	-	-	-
6676 Rent - Outside Sanitation Fac.	1,085	3,000	-	3,000	3,000
6701 Security Services	13,994	17,500	-	17,500	17,500
6710 Dues & Memberships	965	1,400	-	-	-
6739 Carpet Cleaning Services	-	600	-	1,600	1,600
6756 Training Expense	350	3,505	-	3,601	3,780
6771 Credit Card Payment Service Fee	29,553	55,000	-	55,000	55,000
6782 Animal Care Cleaning/grooming	-	10,000	-	10,000	10,000
Total Contractual Services	93,463	157,005	-	155,701	155,880
7010 Office Supplies	1,095	5,500	-	5,500	5,500
7130 Building Cleaning Supplies	2,924	9,000	-	9,000	9,000
7190 Wearing Apparel	633	3,500	-	3,500	3,500
7210 Recreation Supplies	1,499	2,000	-	2,000	2,000
7230 Other Operating Supplies	999	7,500	-	7,500	7,500
7400 Signs, Badges & Markers	260	1,000	-	1,000	1,000
7440 Rock	-	4,500	-	4,500	4,500
Total Supplies	7,410	33,000	-	33,000	33,000
8154 Park Furnishings	23,760	28,000	-	28,000	28,000
8203 Golf Cart Lease	3,500	4,000	-	4,000	4,000
Total Capital Outlay	27,260	32,000	-	32,000	32,000
Total Park Enterprise Fund	\$ 393,670	\$ 647,746	-	\$ 656,543	\$ 712,115
Total Registration & Permits	\$ 393,670	\$ 647,746	-	\$ 656,543	\$ 712,115

**Parks - Rock Island Rail Corridor Authority
CC3601**

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
Park Fund					
5010 Regular Salaries	51,557	79,893	-	79,893	-
5037 Mobile Phone Allowance	440	660	-	660	660
5040 FICA Taxes	3,643	6,234	-	6,204	-
5050 Pension Contributions	5,770	11,156	-	11,101	-
5060 Insurance Benefits	15,807	27,244	-	8,878	-
5061 Dental & Vision	108	186	-	40	-
5066 Life Insurance Benefit	8	13	-	13	-
5090 Salary Adjustments	-	1,598	-	1,198	-
5150 Long Term Disability	376	399	-	399	-
Total Personnel Services	77,709	127,383	-	108,386	660
6030 Architectural & Engineering Sv	10,676	80,000	-	80,000	80,000
6040 Appraisal Services	-	10,000	-	10,000	10,000
6080 Other Professional Services	-	8,000	-	8,000	8,000
6110 Postage	-	400	-	400	400
6160 Meeting Expense	-	2,000	-	2,000	2,000
6210 Advertising	-	1,000	-	1,000	1,000
6230 Printing	-	1,000	-	1,000	1,000
6420 Electricity	-	3,400	-	3,400	3,400
6460 Refuse Collection	3,412	3,500	-	3,500	3,500
6510 Maint & Repair - Buildings	1,481	3,500	-	3,500	3,500
6520 Maint & Repair - Heavy Equip	4,000	7,000	-	7,000	7,000
6662 Software Maintenance	-	1,676	-	1,676	1,676
6676 Rent - Outside Sanitation Fac.	6,300	8,500	-	8,500	8,500
6680 Rent - Heavy Equipment	-	5,000	-	5,000	5,000
6710 Dues & Memberships	-	500	-	500	500
6713 Drug Screening Services	296	300	-	300	300
6726 Tree Removal Services	13,633	35,000	-	35,000	35,000
6734 Towing Services	700	300	-	300	300
6742 Inspections & Testing	-	40,250	-	40,250	40,250
6756 Training Expense	215	1,598	-	1,598	-
6771 Credit Card Payment Service Fee	53	500	-	500	500
6790 Other Contractual Services	4,488	25,000	-	25,000	25,000
6798 Grant Match	5,000	-	-	-	-
6809 Hazardous Waste	-	2,000	-	5,000	5,000
Total Contractual Services	50,253	240,424	-	243,424	241,826
7010 Office Supplies	-	300	-	300	300
7110 Gasoline	10,000	10,000	-	10,000	10,000
7130 Building Cleaning Supplies	1,862	2,000	-	2,000	2,000
7160 Food	68	-	-	-	-
7190 Wearing Apparel	-	1,500	-	1,500	1,500
7192 Safety Equipment	715	900	-	900	900
7220 Garden/Agriculture Supplies	-	4,000	-	4,000	4,000
7230 Other Operating Supplies	3,070	4,500	-	4,500	4,500
7310 Auto & Truck Parts	485	500	-	-	-
7320 Machinery & Equipment Parts	1,000	1,500	-	1,500	1,500
7340 Paint & Supplies	300	4,500	-	4,500	4,500
7350 Lumber Wood & Supplies	-	2,000	-	2,000	2,000
7360 Electrical Supplies	304	750	-	750	750
7400 Signs, Badges & Markers	1,500	2,000	-	2,000	2,000
7440 Rock	3,581	18,000	-	18,000	18,000

**Parks - Rock Island Rail Corridor Authority
CC3601**

Line Item Description	Previous Year			Budget Year	
	2023	2024	Exp. as of	2025	2025
	Actual	Adopted	12/31/2024	Request	Rec.
7510 Small Tools/Minor Equipment	260	500	-	500	500
Total Supplies	23,144	52,950	-	52,450	52,450
Total Park Fund	\$ 151,106	\$ 420,757	-	\$ 404,260	\$ 294,936
Total Rock Island Rail Corridor Authority	\$ 546,981	\$ 420,757	-	\$ 404,260	\$ 294,936

**Parks - Safety/Interpretation
CC1605**

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
Park Fund					
5010 Regular Salaries	\$ 555,514	\$ 1,256,704	-	\$ 1,247,371	\$ 1,269,379
5020 Seasonal Salaries	-	31,824	-	20,400	55,344
5030 Over Time Salaries	43,574	65,000	-	70,000	70,000
5040 FICA Taxes	43,807	105,471	-	96,856	106,597
5050 Pension Contributions	95,085	183,684	-	173,321	170,755
5060 Insurance Benefits	123,183	272,368	-	253,364	323,020
5061 Dental & Vision	629	1,324	-	1,111	737
5062 HSA Contribution	7,725	6,700	-	5,700	-
5066 Life Insurance Benefit	138	312	-	312	936
5090 Salary Adjustments	-	25,133	-	18,714	19,044
5094 Salary Savings	-	(150,000)	-	-	(150,000)
5150 Long Term Disability	5,963	6,445	-	6,239	6,522
Total Personnel Services	875,616	1,804,965	-	1,893,388	1,872,334
6080 Other Professional Services	-	20,000	-	20,000	20,000
6230 Printing	974	1,000	-	1,000	1,000
6432 Mobile Phone Services	-	750	-	750	750
6560 Maint & Repair - Common Equip	-	21,400	-	17,400	17,400
6570 Maint & Repair - Miscellaneous	12,087	4,000	-	4,000	4,000
6663 Software as a Service	-	14,000	-	14,000	14,000
6701 Security Services	1,410	12,000	-	12,000	12,000
6710 Dues & Memberships	650	950	-	1,000	1,000
6713 Drug Screening Services	70	2,600	-	2,600	2,600
6756 Training Expense	9,282	25,133	-	24,943	25,382
6794 Car Wash Services	-	1,800	-	1,800	1,800
6795 Alarm/Security Services	10,016	19,070	-	23,070	23,070
Total Contractual Services	34,488	122,703	-	122,563	123,002
7010 Office Supplies	316	2,100	-	2,100	2,100
7160 Food	16	500	-	500	500
7190 Wearing Apparel	2,583	13,222	-	14,000	14,000
7192 Safety Equipment	493	9,000	-	9,000	9,000
7230 Other Operating Supplies	3,526	5,000	-	5,000	5,000
7231 Fire Safety Supplies	5,000	5,000	-	7,000	7,000
7400 Signs, Badges & Markers	-	500	-	500	500
7520 Small Arms & Ammunition	-	2,300	-	2,300	2,300
7601 Computer Accessories	-	6,000	-	6,000	6,000
Total Supplies	11,933	43,622	-	46,400	46,400
8170 Other Equipment	-	13,000	-	-	-
8171 Personal Computer/Accessories	-	3,050	-	3,050	3,050
8180 Audio/Video Recording Equipment	-	10,000	-	10,000	10,000
Total Capital Outlay	-	26,050	-	13,050	13,050
Total Park Fund	\$ 922,038	\$ 1,997,340	-	\$ 2,075,401	\$ 2,054,786
Law Enforcement Training					
6756 Training Expense	-	5,000	-	5,000	5,000
Total Contractual Services	-	5,000	-	5,000	5,000
Total Law Enforcement Training	-	\$ 5,000	-	\$ 5,000	\$ 5,000
Total Safety/Interpretation	\$ 922,038	\$ 2,002,340	-	\$ 2,080,401	\$ 2,059,786

Parks - Special Events
CC1670

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
Park Fund					
6170 Transportation Expense	-	\$ 10,000	-	\$ 11,000	\$ 11,000
6210 Advertising	-	22,800	-	22,800	22,800
Total Contractual Services	-	32,800	-	33,800	33,800
Total Park Fund	-	\$ 32,800	-	\$ 33,800	\$ 33,800
Park Enterprise Fund					
Line Item Description					
6210 Advertising	-	10,000	-	10,000	10,000
6230 Printing	-	500	-	500	500
6670 Rent - Miscellaneous	-	37,000	-	37,000	37,000
6680 Rent - Heavy Equipment	1,347	1,500	-	1,500	1,500
6789 Outside Agency Funding	-	37,000	-	37,000	37,000
6790 Other Contractual Services	-	13,100	-	13,100	13,100
6793 Catering Services	-	1,500	-	1,500	1,500
Total Contractual Services	1,347	100,600	-	100,600	100,600
7160 Food	-	2,000	-	2,000	2,000
7190 Wearing Apparel	-	3,500	-	3,700	3,700
7230 Other Operating Supplies	-	500	-	500	500
7233 Fasteners & Epoxies	-	9,000	-	9,000	9,000
7340 Paint & Supplies	-	500	-	500	500
7350 Lumber Wood & Supplies	-	1,000	-	1,000	1,000
7360 Electrical Supplies	23,344	51,000	-	51,000	51,000
7372 Welding Supplies	-	250	-	250	250
Total Supplies	23,344	67,750	-	67,950	67,950
Total Park Enterprise Fund	\$ 24,691	\$ 168,350	-	\$ 168,550	\$ 168,550
Total Special Events	\$ 24,691	\$ 201,150	-	\$ 202,350	\$ 202,350

**Parks - Special Recreation
CC1606**

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
Park Fund					
5010 Regular Salaries	104,887	213,654	-	167,050	169,942
5020 Seasonal Salaries	8,732	18,139	-	18,139	20,011
5030 Over Time Salaries	-	2,500	-	2,500	2,500
5040 FICA Taxes	7,786	17,673	-	13,784	14,342
5050 Pension Contributions	13,792	30,151	-	23,212	21,997
5060 Insurance Benefits	23,238	45,686	-	42,305	51,054
5061 Dental & Vision	99	211	-	165	99
5062 HSA Contribution	2,813	3,750	-	3,100	-
5066 Life Insurance Benefit	21	45	-	39	117
5090 Salary Adjustments	-	4,273	-	2,506	2,549
5150 Long Term Disability	1,061	1,121	-	888	912
Total Personnel Services	162,428	337,203	-	273,688	283,523
6110 Postage	1,047	1,100	-	1,100	1,100
6140 Travel Expense	68	100	-	100	100
6210 Advertising	50	-	-	-	-
6230 Printing	-	310	-	310	310
6540 Maint & Repair - Office Equip	-	290	-	290	290
6620 Rent - Buildings	250	4,300	-	4,300	4,300
6641 Copier Rental/Maintenance	800	800	-	800	800
6756 Training Expense	671	4,273	-	3,341	3,399
6790 Other Contractual Services	1,400	3,600	-	3,600	3,600
Total Contractual Services	4,287	14,773	-	13,841	13,899
7010 Office Supplies	152	1,500	-	1,500	1,500
7160 Food	669	3,200	-	3,200	3,200
7190 Wearing Apparel	-	3,000	-	3,000	3,000
7210 Recreation Supplies	1,249	4,300	-	4,300	4,300
7220 Garden/Agriculture Supplies	31	1,300	-	1,300	1,300
7230 Other Operating Supplies	396	2,000	-	2,000	2,000
Total Supplies	2,496	15,300	-	15,300	15,300
Total Park Fund	\$ 169,210	\$ 367,276	-	\$ 302,829	\$ 312,722
Total Special Recreation	\$ 169,210	\$ 367,276	-	\$ 302,829	\$ 312,722

Parks - Trail Maintenance
CC1609

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
Park Fund					
6460 Refuse Collection	1,950	5,000	-	5,000	5,000
6520 Maint & Repair - Heavy Equip	4,000	4,000	-	4,000	4,000
6676 Rent - Outside Sanitation Fac.	2,120	7,000	-	8,000	8,000
6680 Rent - Heavy Equipment	295	4,000	-	4,000	4,000
6726 Tree Removal Services	-	25,000	-	30,000	30,000
6790 Other Contractual Services	1,000	-	-	5,000	5,000
6809 Hazardous Waste	-	5,000	-	-	-
Total Contractual Services	9,365	50,000	-	56,000	56,000
7130 Building Cleaning Supplies	-	1,800	-	1,800	1,800
7192 Safety Equipment	218	2,500	-	2,500	2,500
7230 Other Operating Supplies	988	4,000	-	4,000	4,000
7340 Paint & Supplies	971	2,000	-	2,000	2,000
7350 Lumber Wood & Supplies	733	3,000	-	3,000	3,000
7400 Signs, Badges & Markers	143	1,500	-	1,500	1,500
7440 Rock	6,835	20,000	-	20,000	20,000
Total Supplies	9,888	34,800	-	34,800	34,800
8010 Land & Right of Way	-	125,000	-	125,000	125,000
8060 Other Improvements	28,745	-	-	-	-
Total Capital Outlay	28,745	125,000	-	125,000	125,000
Total Park Fund	\$ 47,998	\$ 209,800	-	\$ 215,800	\$ 215,800
Total Trail Maintenance	\$ 47,998	\$ 209,800	-	\$ 215,800	\$ 215,800

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BUDGET OVERVIEW

INTERNAL SERVICES

Account Type	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Adopted
Personnel Services	134	30,298	-	29,972,306
Contractual Services	8,396,431	47,512,028	-	53,788,700
Capital Outlay	-	199,974,361	-	2,163,011
Operating Transfers	27,693,056	73,569,222	-	79,587,994
Debt Service	1,131,643	55,922,302	-	58,295,289
	<u>\$37,221,264</u>	<u>\$377,008,211</u>	<u>-</u>	<u>\$223,807,300</u>
Department				
Wellness Incentive	1,496	105,298	-	108,830
Health Insurance	-	-	-	30,919,565
State Mandated 3%	-	4,536,251	-	4,783,360
Capital Projects	8,395,069	242,875,138	-	50,112,262
Debt Service	1,131,643	55,922,302	-	58,295,289
Operating Transfers	27,693,056	73,569,222	-	79,587,994
	<u>\$37,221,264</u>	<u>\$377,008,211</u>	<u>-</u>	<u>\$223,807,300</u>
Fund				
General Fund	111,776	21,428,774	-	25,388,208
Health Fund	825,596	5,250,923	-	4,998,300
Park Fund	4,121,285	4,367,560	-	3,863,467
Special Road and Bridge Fund	785,325	3,918,348	-	3,879,038
Convention/Sports Complex Fund	1,500,000	6,500,000	-	6,500,000
Grant Fund	-	-	-	47,000
Assessment Fund	172,809	987,125	-	-
Health Insurance	-	-	-	31,028,395
Park Enterprise Fund	97,824	838,341	-	838,341
Misc Capital Projects	8,395,069	242,875,138	-	50,112,262
Misc Debt Service	21,211,582	90,842,002	-	97,152,289
	<u>\$37,221,264</u>	<u>\$377,008,211</u>	<u>-</u>	<u>\$223,807,300</u>

Wellness Incentive
CC1196

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
General Fund					
5025 Part Time Salaries	-	\$ 26,738	-	\$ 26,738	-
5040 FICA Taxes	-	2,086	-	2,077	-
5090 Salary Adjustments	-	1,340	-	401	-
5150 Long Term Disability	134	134	-	134	-
Total Personnel Services	134	30,298	-	29,350	-
6711 Wellness Incentive	1,362	75,000	-	-	-
Total Contractual Services	1,362	75,000	-	-	-
Total General Fund	\$ 1,496	\$ 105,298	-	\$ 29,350	-
Health Insurance					
5025 Part Time Salaries	-	-	-	-	\$ 27,541
5040 FICA Taxes	-	-	-	-	2,138
5090 Salary Adjustments	-	-	-	-	413
5150 Long Term Disability	-	-	-	-	138
Total Personnel Services	-	-	-	-	30,230
6711 Wellness Incentive	-	-	-	-	75,000
6756 Training Expense	-	-	-	-	3,600
Total Contractual Services	-	-	-	-	78,600
Total Health Insurance	-	-	-	-	\$ 108,830
Total Wellness Incentive	\$ 1,496	\$ 105,298	-	\$ 29,350	\$ 108,830

**Health Insurance
CC1195**

Line Item Description	Previous Year			Budget Year	
	2023	2024	Exp. as of	2025	2025
	Actual	Adopted	12/31/2024	Request	Rec.
Health Insurance					
5060 Insurance Benefits	-	-	-	-	\$ 29,942,076
Total Personnel Services	-	-	-	-	29,942,076
6770 Administrative Service Fees	-	-	-	-	977,489
Total Contractual Services	-	-	-	-	977,489
Total Health Insurance	-	-	-	-	\$ 30,919,565
Total Health Insurance	-	-	-	-	\$ 30,919,565

State Mandated 3%
CC8003

Line Item Description	Previous Year			Budget Year	
	2023	2024	Exp. as of	2025	2025
	Actual	Adopted	12/31/2024	Request	Rec.
General Fund					
6830 Contingency Fund	-	\$ 4,536,251	-	-	\$ 4,783,360
Total Contractual Services	-	4,536,251	-	-	4,783,360
Total General Fund	-	\$ 4,536,251	-	-	\$ 4,783,360
Total State Mandated 3%	-	\$ 4,536,251	-	-	\$ 4,783,360

Capital Projects

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
Health Fund					
Rock Island Railroad Capital Project Fund					
8060 Other Improvements	-	\$ 295,964	-	-	\$ 295,979
Total Capital Outlay	-	295,964	-	-	295,979
Total Rock Island Railroad Capital Project Fund	-	\$ 295,964	-	-	\$ 295,979
Sports Complex Sales Tax Fund					
6784 Payments to Sports Teams	\$ 8,395,069	\$ 42,900,777	-	-	\$ 47,949,251
Total Contractual Services	8,395,069	42,900,777	-	-	47,949,251
Total Sports Complex Sales Tax Fund	\$ 8,395,069	\$ 42,900,777	-	-	\$ 47,949,251
New Detention Center C/P Fund					
8020 Buildings & Improvements	-	\$ 199,678,397	-	-	\$ 1,867,032
Total Capital Outlay	-	199,678,397	-	-	1,867,032
Total New Detention Center C/P Fund	-	\$ 199,678,397	-	-	\$ 1,867,032
Total Capital Projects	\$ 8,395,069	\$ 242,875,138	-	-	\$ 50,112,262

Debt Service
CC8050

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
Army Corps-Longview/BS Lake					
6910 Interest	\$ 245,815	\$ 232,552	-	-	\$ 218,845
6930 Bond Payments	396,878	410,142	-	-	423,849
Total Debt Service	642,693	642,694	-	-	642,694
Total Army Corps-Longview/BS Lake	\$ 642,693	\$ 642,694	-	-	\$ 642,694
Sports Complex Tax D/S					
6910 Interest	-	\$ 9,649,000	-	-	\$ 8,629,750
6920 Fiscal Agents Fees	6,500	6,500	-	-	6,500
6930 Bond Payments	-	20,385,000	-	-	21,380,000
Total Debt Service	6,500	30,040,500	-	-	30,016,250
Total Sports Complex Tax D/S	\$ 6,500	\$ 30,040,500	-	-	\$ 30,016,250
Special Obligation Bond D/S					
6910 Interest	\$ 312,450	\$ 15,988,358	-	-	\$ 15,648,095
6920 Fiscal Agents Fees	5,000	5,750	-	-	8,250
6930 Bond Payments	165,000	9,245,000	-	-	11,980,000
Total Debt Service	482,450	25,239,108	-	-	27,636,345
Total Special Obligation Bond D/S	\$ 482,450	\$ 25,239,108	-	-	\$ 27,636,345
Total Debt Service	\$ 1,131,643	\$ 55,922,302	-	-	\$ 58,295,289

**Operating Transfers
CC9100**

Line Item Description	Previous Year			Budget Year	
	2023 Actual	2024 Adopted	Exp. as of 12/31/2024	2025 Request	2025 Rec.
General Fund					
6105 Operating Transfers	\$ 110,280	\$ 16,787,225	-	-	\$ 20,604,848
Total Operating Transfers	110,280	16,787,225	-	-	20,604,848
Total General Fund	\$ 110,280	\$ 16,787,225	-	-	\$ 20,604,848
Health Fund					
6105 Operating Transfers	\$ 825,596	\$ 5,250,923	-	-	\$ 4,998,300
Total Operating Transfers	825,596	5,250,923	-	-	4,998,300
Total Health Fund	\$ 825,596	\$ 5,250,923	-	-	\$ 4,998,300
Park Fund					
6105 Operating Transfers	\$ 4,121,285	\$ 4,367,560	-	-	\$ 3,863,467
Total Operating Transfers	4,121,285	4,367,560	-	-	3,863,467
Total Park Fund	\$ 4,121,285	\$ 4,367,560	-	-	\$ 3,863,467
Special Road and Bridge Fund					
6105 Operating Transfers	\$ 785,325	\$ 3,918,348	-	-	\$ 3,879,038
Total Operating Transfers	785,325	3,918,348	-	-	3,879,038
Total Special Road and Bridge Fund	\$ 785,325	\$ 3,918,348	-	-	\$ 3,879,038
Convention/Sports Complex Fund					
6105 Operating Transfers	\$ 1,500,000	\$ 6,500,000	-	-	\$ 6,500,000
Total Operating Transfers	1,500,000	6,500,000	-	-	6,500,000
Total Convention/Sports Complex Fund	\$ 1,500,000	\$ 6,500,000	-	-	\$ 6,500,000
Grant Fund					
6105 Operating Transfers	-	-	-	-	\$ 47,000
Total Operating Transfers	-	-	-	-	47,000
Total Grant Fund	-	-	-	-	\$ 47,000
Assessment Fund					
6105 Operating Transfers	\$ 172,809	\$ 987,125	-	-	-
Total Operating Transfers	172,809	987,125	-	-	-
Total Assessment Fund	\$ 172,809	\$ 987,125	-	-	-
Sports Complex Tax D/S					
6105 Operating Transfers	\$ 20,079,938	\$ 34,919,700	-	-	\$ 38,857,000
Total Operating Transfers	20,079,938	34,919,700	-	-	38,857,000
Total Sports Complex Tax D/S	\$ 20,079,938	\$ 34,919,700	-	-	\$ 38,857,000
Park Enterprise Fund					
6105 Operating Transfers	\$ 97,824	\$ 838,341	-	-	\$ 838,341
Total Operating Transfers	97,824	838,341	-	-	838,341
Total Park Enterprise Fund	\$ 97,824	\$ 838,341	-	-	\$ 838,341
Total Operating Transfers	\$ 27,693,056	\$ 73,569,222	-	-	\$ 79,587,994

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Glossary

Account Number

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

Accrual Accounting

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

Actual Revenue or Expenditures

The revenue and expenditures incurred in previous fiscal years.

Adopted Budget

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

Ad Valorem Taxes

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

Appraised Valuation

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

Appropriation

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

Assessed Valuation

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

Assets

Resources owned or held by the County having monetary value.

Balanced Budget

A budget in which the expenditures incurred during a given period are matched by revenues. A

budget is balanced when current expenditures are equal to estimated revenues.

Basis of Accounting

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

Basis Point

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

Beginning Fund Balance

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

Bond

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

Bond Rating

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

Bonded Debt

The portion of County debt represented by outstanding bonds.

Bond Discount

The amount below face value at which a bond is issued, generally when the interest rate on the bond.

is below the prevailing market interest rate, and/or the bond has a long maturity period.



Glossary

Bond Premium

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

Bond Rating

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

Bond Refinancing

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

Budget

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

Budget Adjustment

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

Budget Amendment

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

Budget Basis

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

Budget Calendar

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

Budgetary Control

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

Budget Document

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

Budget Message

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

Budget Ordinance

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

CAFR

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

Capital Asset

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

Capital Budget

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

Capital Expenditure

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



Glossary

Capital Improvements

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

Capital Outlay

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

Capital Projects Fund

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

Cash Basis Accounting

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

Certificate of Deposit

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

Charges for Services

Revenue from charges for all activities of a government unit.

Chart of Accounts

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

Commodities

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

Competitive Bid

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

Constant/Real Dollars

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

Consumer Price Index (CPI)

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

Contractual Services

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

County Legislature

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

Current Taxes

Taxes levied and due within one (1) year.

Debt Service Fund

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

Delinquent Taxes

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

Department

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

Depreciation

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

Disbursement

The expenditures of money from an account.



Glossary

Division

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

Employee (Fringe) Benefits

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

Encumbrance

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

Enterprise Fund

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

Estimated Expenditure

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

Estimated Revenue

The estimated budget revenue for the new fiscal year.

Exempt

Personnel not eligible to receive overtime pay and who are expected to put in whatever hours are necessary to complete their job assignments. The respective department head, as partial compensation for overtime hours worked, may allow compensatory time off.

Expenditure

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

Expense

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

Fees

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

Fiscal Period

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

Fiscal Policy

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

Fiscal Year

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

Fixed Assets

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

Full Faith and Credit

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

Full-Time Equivalent Position (FTE)

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



Glossary

Fund

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

Fund Balance

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

Generally Accepted Accounting Principles (GAAP)

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

GASB

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

General Fund

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

General Obligation Bond

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

GFOA

Government Finance Officers Association

Goals

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

Grants

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

Home Rule Charter

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

Income

The total amount of money earned after all expenses are deducted.

Infrastructure

The underlying permanent foundation or basic framework.

Intergovernmental Revenue

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

Interest Earnings

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

Internal Service Fund

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

Lapsing Appropriation

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



Glossary

Levy

To impose taxes for the support of County government.

Liability

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

Licenses, Permits, & Fees

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

Line Item

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

Long Term Debt

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

Maintenance

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

Materials & Supplies

Expendable operating supplies necessary to conduct daily departmental activity.

Modified Accrual Accounting

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

Mil

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

Mil Levy Rollback

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

Objectives

Specific statements of desired ends that can be measured.

Operating Budget

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

Operating Expenses/Expenditures

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

Operating Transfer

A transfer of resources from one fund to another.

Ordinance

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

Pay-As-You-Go Basis

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

Personal Services

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



Glossary

Personal Property

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

Prior Year Encumbrances

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

Program

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

Program Budget

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

Program Measurements

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

Projected Expenditures and Revenues

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

Property Tax

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

Public Building Corporation (PBC)

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

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

Public Hearing

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

Purchase Order

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

Recommended Budget

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

Reserve

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

Resolution

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

Resources

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

Revenue

The total amount of money an entity earns from a variety of sources.

Revenue Bonds

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

Sales Tax

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



Glossary

Source of Revenue

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

Special Revenue Fund

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

Supplemental Appropriation

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

Supplies

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

Taxes

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

Tax Base

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

Tax Levy

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

Tax Rate

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

TIF (Tax Increment Financing)

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

Transfer

Movement of money from one account to another.

Three Percent State Mandated Contingency

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

Unreserved Fund Balances

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

User Charge (fees)

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

