

Jackson County, Missouri



Adopted Budget By Fund

Fiscal Year 2018

Adopted on December 28, 2017

www.jacksongov.org

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JACKSON COUNTY, MISSOURI

County Elected Officials



Frank White, Jr.
County Executive



Scott Burnett
2018 Legislative Chairman
1st District



Jean Peters Baker
Prosecuting Attorney



Mike Sharp
Sheriff



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JACKSON COUNTY, MISSOURI

County Legislature



Alfred Jordan
2018 Vice Chairman
2nd District



Garry J. Baker
1st District At-Large



Crystal Williams
2nd District At-Large



Tony Miller
3rd District At-Large



Dennis R. Waits
3rd District



Dan Tarwater III
4th District



Greg Grounds
5th District



Theresa Galvin
6th District



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County History

Early History

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



Jackson County Courthouse located in downtown Kansas City, MO.

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

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

Harry S. Truman

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

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

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

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



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



County History

Governance

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



The County Legislature in session.

On August 3, 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. 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 \$314,000,000 for the calendar year of 2018.



IN THE COUNTY LEGISLATURE OF JACKSON COUNTY, MISSOURI

AN ORDINANCE setting the 2018 Jackson County, Missouri tentative tax levy.

ORDINANCE NO. 5051, November 20, 2017

INTRODUCED BY Theresa Galvin, County Legislator

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

WHEREAS, the proposed 2018 annual County budget would require the following tax levies on each hundred dollars of assessed valuation for the fiscal year 2018:

<u>FUND</u>	<u>LEVY</u>
General Fund	\$0.2586
Health Fund	0.2210
Park Fund	0.1382
Special Road & Bridge Fund	<u>0.1949</u>
TOTAL ALL FUNDS	<u>\$0.8127</u>

and,

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

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

WHEREAS, the tentative estimate of the sales tax revenues to be collected in 2018 is \$47,640,000.00; and,

WHEREAS, this tentative estimate is subject to revision based upon actual sales tax revenues during the first six months of 2018 and the permanent levy to be adopted in September 2018 will reflect actual sales tax revenues during the first six months of 2018; now therefore,

BE IT ORDAINED by the County Legislature of Jackson County, Missouri, that, based upon tentative estimates of the sales tax revenues in 2018 and based upon the appropriations in the 2018 annual county budget, the following amounts on each one hundred dollars of assessed valuation be set as the Jackson County tentative tax levy for the fiscal year 2018 on real and personal property within Jackson County, Missouri:

<u>FUND</u>	<u>LEVY</u>
General Fund	\$0.1331
Health Fund	0.1409
Park Fund	0.0822
Special Road & Bridge Fund	<u>0.1287</u>
TOTAL ALL FUNDS	<u>\$0.4849</u>

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

APPROVED AS TO FORM:


Chief Deputy County Counselor


County Counselor

I hereby certify that the attached ordinance, Ordinance No. 5051 introduced on November 20, 2017, was duly passed on December 15, 2017 by the Jackson County Legislature. The votes thereon were as follows:

Yeas 9

Nays 0

Abstaining 0

Absent 0

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

12/15/17
Date


Mary Jo Spino, Clerk of Legislature

I hereby approve the attached Ordinance No. 5051.

12/22/2017
Date


Frank White, Jr., County Executive

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IN THE COUNTY LEGISLATURE OF JACKSON COUNTY, MISSOURI

AN ORDINANCE to adopt the annual budget and set forth appropriations for the various spending agencies and the principal subdivisions thereof, for the fiscal year ending December 31, 2018.

ORDINANCE NO. 5052, November 20, 2017

INTRODUCED BY Theresa Galvin, County Legislator

BE IT ORDAINED by the County Legislature of Jackson County, Missouri, that the following amounts are appropriated for the fiscal year ending December 31, 2018, from the funds designated below for the spending agencies receiving funds therefrom:

<u>APPROPRIATIONS</u>	<u>AMOUNT</u>
General Fund	\$ 95,325,707
Health Fund	27,203,389
Park Fund	16,321,977
Special Road and Bridge Fund	28,649,260
Sewer Fund	124,512
Convention and Sports Complex Fund	6,861,701
Anti-Drug Sales Tax Fund	27,066,605
Law Enforcement Training Fund	44,442
911 System Fund	2,352,533
Inmate Security Fund	146,000
Domestic Abuse Fund	219,092
Recorder's Technology Fund	172,229
Homeless Assistance Fund	439,306
Recorders Fees Fund	336,223
Assessment Fund	7,924,791
Collector's Maintenance Fund	921,329
County Urban Road System Fund	329,244
Special Obligation - Capital Projects Fund	321,266
Public Building Corporation - Capital Projects Fund	827,222
Sports Complex Sales Tax - Capital Projects Fund	25,800,000
Sports Complex/Park - Debt Service Fund	3,377,000
Public Building Corporation - Debt Service Fund	510,250
Obligations to U.S. Government - Debt Service Fund	642,693
Sports Complex Sales Tax - Debt Service Fund	49,234,250
Special Obligation Bonds - Debt Service Fund	12,330,491
Park Enterprise Fund	6,392,465
	<u><u>\$ 313,873,977</u></u>

Said funds are appropriated to each agency in accordance with the 2018 "Estimated Revenues, Recommended Appropriations, and Fund Balances - Fiscal Year 2018" as set out in the County Executive's 2018 Proposed Budget for Jackson County, in the detail and for the purposes contained and set forth therein, which is submitted to and approved by the Legislature and incorporated herein, as modified by the document attached hereto as "Exhibit A" and designated "2018 Budget Adjustments."

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

APPROVED AS TO FORM:


Chief Deputy County Counselor


County Counselor

I hereby certify that the attached ordinance, Ordinance No. 5052 introduced on November 20, 2017, was duly passed on December 15, 2017 by the Jackson County Legislature. The votes thereon were as follows:

Yeas 6

Nays 3

Abstaining 0

Absent 0

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

12/15/17
Date

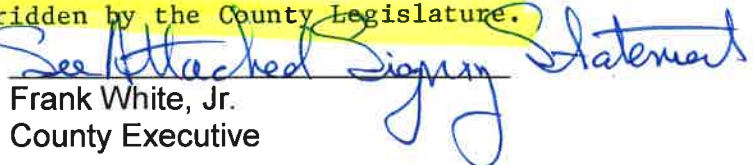

Mary Jo Spino
Clerk of Legislature

I hereby approve the attached Ordinance No. 5052.

December 22, 2017 - Signing Statement with limited line-item vetoes from the County Executive. (See attached)

December 28, 2017 - Line-item vetoes overridden by the County Legislature. (See Journal of 12/28/17)

12/22/2017
Date


Frank White, Jr.
County Executive

2018 Budget Adjustments

Exhibit A
Ordinance 5052
Floor Amendment
December 15, 2017

Org #	Department	Account	Description	From	To
General Fund - 001					
5101	Non-Departmental	5090	Salary Adjustment	840,483	
0101	First at Large	5010	Regular Salaries		1,851
		5040	FICA		142
		5050	Pension		167
0102	Second at Large	5010	Regular Salaries		1,689
		5040	FICA		129
		5050	Pension		152
0103	Third at Large	5010	Regular Salaries		1,764
		5040	FICA		135
		5050	Pension		159
0104	First District	5010	Regular Salaries		1,527
		5040	FICA		117
		5050	Pension		137
0105	Second District	5010	Regular Salaries		1,678
		5040	FICA		128
		5050	Pension		151
0106	Third District	5010	Regular Salaries		1,787
		5040	FICA		137
		5050	Pension		161
0107	Fourth District	5010	Regular Salaries		785
		5040	FICA		59
		5050	Pension		69
0108	Fifth District	5010	Regular Salaries		1,650
		5040	FICA		126
		5050	Pension		149
0109	Sixth District	5010	Regular Salaries		1,763
		5040	FICA		135
		5050	Pension		159
0112	Legislature as a Whole	5010	Regular Salaries		687
		5040	FICA		53
		5050	Pension		62
0201	County Clerk	5010	Regular Salaries		6,578
		5040	FICA		503
		5050	Pension		592
0301	Legislative Auditor	5010	Regular Salaries		4,945
		5040	FICA		378
		5050	Pension		445
1001	County Executive	5010	Regular Salaries		10,361
		5040	FICA		793
		5050	Pension		932
1101	County Counselor	5010	Regular Salaries		13,479
		5040	FICA		1,031
		5050	Pension		1,213
1202	Human Resources	5010	Regular Salaries		7,777
		5040	FICA		595
		5050	Pension		700
1204	Facilities Kansas City	5010	Regular Salaries		15,423
		5040	FICA		1,180
		5050	Pension		1,388
1205	Facilities Independence	5010	Regular Salaries		6,425
		5040	FICA		492
		5050	Pension		578
1206	Facilities - Truman Courthouse	5010	Regular Salaries		475
		5040	FICA		36
		5050	Pension		43
1210	Facilities - Detention Center	5010	Regular Salaries		14,958
		5040	FICA		1,144
		5050	Pension		1,346

2018 Budget Adjustments

Exhibit A
Ordinance 5052
Floor Amendment
December 15, 2017

Org #	Department	Account	Description	From	To
1220	Economic Development	5010	Regular Salaries		1,414
		5040	FICA		108
		5050	Pension		127
1221	Communications	5010	Regular Salaries		2,684
		5040	FICA		198
		5050	Pension		233
1305	Information Technology	5010	Regular Salaries		18,367
		5040	FICA		1,405
		5050	Pension		1,653
1403	Collection	5010	Regular Salaries		17,599
		5040	FICA		1,346
		5050	Pension		1,584
1404	Finance	5010	Regular Salaries		19,390
		5040	FICA		1,483
		5050	Pension		1,745
1801	Records	5010	Regular Salaries		12,494
		5040	FICA		956
		5050	Pension		1,124
2101	Family Court	5010	Regular Salaries		249,341
		5040	FICA		19,075
		5060	Pension		22,441
2701	Correction	5010	Regular Salaries		31,201
		5040	FICA		2,387
		5050	Pension		2,808
3001	Circuit Court	5010	Regular Salaries		135,103
		5040	FICA		10,335
		5060	Pension		12,159
3004	Municipal Court	5010	Regular Salaries		2,930
		5040	FICA		224
		5050	Pension		264
3501	Public Administrator	5010	Regular Salaries		2,944
		5040	FICA		225
		5050	Pension		265
4101	Prosecuting Attorney	5010	Regular Salaries		54,257
		5040	FICA		4,151
		5050	Pension		4,883
4101	Prosecuting Attorney	5090	Salary Adjustments	17,971	
		5010	Regular Salaries		15,408
		5040	FICA		1,179
		5050	Pension		1,387
4103	Family Support	5010	Regular Salaries		37,004
		5040	FICA		2,831
		5050	Pension		3,330
4201	Sheriff	5010	Regular Salaries		5,349
		5040	FICA		409
		5050	Pension		481
4501	EHRCC Commission	5010	Regular Salaries		1,670
		5040	FICA		128
		5050	Pension		150
5401	Kansas City Election Board	5010	Regular Salaries		11,471
		5040	FICA		878
		5050	Pension		1,032
5501	Jackson County Election Board	5010	Regular Salaries		21,817
		5040	FICA		1,669
		5050	Pension		1,964
4103	Family Support	6790	Other Contractual Services	660	
		5797	Alert II Charges		660
0112	Legislature As A Whole	6790	Other Contractual Services - Video Services		40,000

2018 Budget Adjustments

Exhibit A
Ordinance 5052
Floor Amendment
December 15, 2017

Org #	Department	Account	Description	From	To
0301	Legislative Auditor	5010	Regular Salaries		369,000
		5040	FICA		28,229
		5050	Pension		33,210
		5060	Insurance		19,000
1001	County Executive	5010	Regular Salaries	149,970	
		5040	FICA	11,473	
		5050	Pension	13,497	
		5060	Insurance	30,000	
		6790	Other Contractual Services	35,439	
1101	County Counselor	5010	Regular Salaries	126,597	
		5040	FICA	9,685	
		5050	Pension	18,015	
		5060	Insurance	15,000	
		6020	Legal Services	311,000	
		6710	Dues & Memberships	2,400	
		6790	Other Contractual Services	28,904	
		7020	Reference Books	10,000	
1202	Human Resources	5010	Regular Salaries	34,258	
		5040	FICA	2,621	
		5050	Pension	3,083	
		5060	Insurance	5,000	
		6110	Postage	1,600	
		6120	Car Allowance	5,000	
		6140	Travel Expense	1,265	
		6160	Meeting Expense	7,000	
		6210	Advertising	20,000	
		6230	Printing	1,000	
		6710	Dues & Memberships	1,500	
		6790	Other Contractual Services	8,735	
		7010	Office Supplies	5,500	
		7190	Wearing Apparel	1,000	
		7230	Other Operating Supplies	8,000	
		8150	Office Furniture & Fixtures	1,000	
1210	Facilities Management - Dentention Center	6510	Maintenance & Repair Buildings	528,000	
1305	Information Technology	5010	Regular Salaries	95,637	
		5040	FICA	7,316	
		5050	Pension	8,607	
		5060	Insurance	5,000	
1403	Collections	5010	Regular Salaries	112,730	
		5040	FICA	8,624	
		5050	Pension	10,146	
		5060	Insurance	5,000	
1404	Finance	5010	Regular Salaries	55,344	
		5040	FICA	4,234	
		5050	Pension	4,981	
		5060	Insurance	5,000	
4201	Sheriff	5010	Regular Salaries		252,469
		5040	FICA		19,314
		5050	Pension		22,722
4501	EHRCC Commission	5010	Regular Salaries		50,000
		5040	FICA		3,825
		5050	Pension		4,500
		5060	Insurance		13,700
5101	Non-Departmental	5061	Insurance Fixed Cost and Dental	467,126	
		6080	Other Professional Services	259,056	
		6240	Office Services Charges	15,004	
		6510	Maintenance & Repair Buildings	50	
		6662	Software Maintenance	231,055	
		6710	Dues & Memberships	118,154	
		6790	Other Contractual Services	371,696	
		7230	Other Operating Supplies	21,866	
8006	Reserve	6835	Reserve - Operating		2,035,197
		6836	Reserve - Legal		311,000
		6837	Reserve - Capital		1,000

2018 Budget Adjustments

Exhibit A
Ordinance 5052
Floor Amendment
December 15, 2017

Org #	Department	Account	Description	From	To
			SUBTOTAL	4,062,281	4,062,281
Health Fund -					
5102	Non Departmental	5090	Salary Adjustment	85,944	
0112	Legislature as a Whole	5010	Regular Salaries		07
		5040	FICA		5
		5050	Pension		10
0201	County Clerk	5010	Regular Salaries		155
		5040	FICA		12
		5050	Pension		22
1001	County Executive	5010	Regular Salaries		2,840
		5040	FICA		217
		5050	Pension		404
1101	County Counselor	5010	Regular Salaries		1,593
		5040	FICA		122
		5050	Pension		227
1305	Information Technology	5010	Regular Salaries		157
		5040	FICA		12
		5050	Pension		22
1404	Finance	5010	Regular Salaries		208
		5040	FICA		16
		5050	Pension		30
1503	Environmental Health	5010	Regular Salaries		6,652
		5040	FICA		509
		5050	Pension		947
2001	Medical Examiner	5010	Regular Salaries		32,215
		5040	FICA		2,484
		5050	Pension		4,584
2101	Family Court	5010	Regular Salaries		3,538
		5040	FICA		271
		5050	Pension		503
3501	Public Administrator	5010	Regular Salaries		19,354
		5040	FICA		1,481
		5050	Pension		2,754
9999	Indep. Animal Shelter Project	5482	Payment from City of Independence	31,522	
1522	Indep. Animal Shelter	6790	Other Contractual Services		31,522
90000	Allowance for Outside Agencies	6789	Outside Agency Funding		268,129
1001	County Executive	5010	Regular Salaries	142,022	
		5040	FICA	10,865	
		5050	Pension	12,782	
1101	County Counselor	6020	Legal Services	255,000	
		6760	Court Costs/Investigation Services	50,000	
1503	Environmental Health	5010	Regular Salaries	66,761	
		5040	FICA	6,107	
		5050	Pension	9,500	
1222	Office of Emergency Preparedness	5010	Regular Salaries	186,829	
		5040	FICA	14,833	
		5050	Pension	26,588	
		5060	Insurance	16,153	
		6080	Other Professional Services	6,000	
		6120	Car Allowance	1,000	
		6140	Travel Expense	1,000	
		6160	Meeting Expense	1,000	
		6530	Maintenance & Repair Auto Equipment	3,000	
		6620	Rent - Buildings	33,900	
		6641	Copier Rental/Maintenance	5,000	
		6710	Dues & Memberships	150	
		6750	Education Benefits	1,000	
		6790	Other Contractual Services	4,000	
		7010	Office Supplies	3,000	
		7110	Gasoline	4,400	
		7510	Small Tools/Minor Equipment	3,000	

2018 Budget Adjustments

Exhibit A
Ordinance 5052
Floor Amendment
December 15, 2017

Org #	Department	Account	Description	From	To
		8171	Personal Computers	2,000	
2001	Medical Examiner	5010	Regular Salaries	70,685	
		5040	FICA	5,407	
		5050	Pension	10,058	
4206	Sheriff Emergency Preparedness	5010	Regular Salaries		142,741
		5040	FICA		10,920
		5050	Pension		20,312
		5060	Insurance		16,153
		6620	Rent - Buildings		33,900
		6641	Copier Rental/Maintenance		5,000
5102	Non-Departmental	6080	Other Professional Services	141,154	
		6240	Office Services Charges	1,000	
		6662	Software Maintenance	7,200	
		6789	Outside Agency Funding - Constructing Futures	100,000	
		6790	Other Contractual Services	212,426	
8005	Non-Mandated Emergency (Contingency)	6830	Emergency Fund (Contingency)	770,641	
8006	Reserve	6835	Reserve - Operating		1,383,858
		6836	Reserve - Legal		305,000
		6837	Reserve - Capital		2,000
			SUBTOTAL	2,300,926	2,300,926
Park Fund - 003					
5103	Non-Departmental	5090	Salary Adjustment	116,180	
0112	Legislature as a Whole	5010	Regular Salaries		258
		5040	FICA		20
		5050	Pension		37
0201	County Clerk	5010	Regular Salaries		184
		5040	FICA		14
		5050	Pension		26
1101	County Counselor	5010	Regular Salaries		611
		5040	FICA		47
		5050	Pension		87
1202	Human Resources	5010	Regular Salaries		1,450
		5040	FICA		111
		5050	Pension		206
1220	Economic Development	5010	Regular Salaries		137
		5040	FICA		10
		5050	Pension		19
1305	Information Technology	5010	Regular Salaries		1,997
		5040	FICA		153
		5050	Pension		284
1404	Finance	5010	Regular Salaries		3,123
		5040	FICA		239
		5050	Pension		444
1601	Director - Parks	5010	Regular Salaries		13,901
		5040	FICA		1,063
		5050	Pension		1,978
1602	Park Operations	5010	Regular Salaries		38,443
		5040	FICA		2,941
		5050	Pension		5,470
1603	Heritage Programs	5010	Regular Salaries		8,598
		5040	FICA		658
		5050	Pension		1,223
1605	Park Safety	5010	Regular Salaries		16,473
		5040	FICA		1,260
		5050	Pension		2,344
1606	Special Recreation	5010	Regular Salaries		3,297
		5040	FICA		252
		5050	Pension		469

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Org #	Department	Account	Description	From	To
1614	Equipment Service Center	5010	Regular Salaries		1,931
		5040	FICA		148
		5050	Pension		275
1624	Natural Resources	5010	Regular Salaries		4,920
		5040	FICA		376
		5050	Pension		700
9000	Allowance for Outside Agencies	6789	Outside Agencies		52,408
1101	County Counselor	6020	Legal Services	22,298	
1202	Human Resources	5010	Regular Salaries	5,746	
		5040	FICA	440	
		5050	Pension	82	
1601	Director - Parks	5010	Regular Salaries	118,538	
		5040	FICA	9,068	
		5050	Pension	16,868	
		6210	Advertising	25,000	
		6790	Other Contractual Services	38,700	
1602	Park Operations	6790	Other Contractual Services	75,000	
1603	Park Heritage Programs & Museums	6790	Other Contractual Services	5,145	
5103	Non-Departmental	6080	Other Professional Services	136,052	
		6240	Office Services Charges	900	
		6662	Software Maintenance	10,080	
		6790	Other Contractual Services	48,960	
		8020	Building & Improvements	100,000	
		8060	Other Improvements	381,233	
		8110	Heavy Machinery & Equipment	220,000	
8006	Non Mandated Emergency (Contingency)	6830	Emergency Fund (Contingency)	450,223	
8006	Reserve	6835	Reserve - Operating		888,396
		6836	Reserve - Legal		22,298
		6837	Reserve - Capital		701,233
			SUBTOTAL	1,780,512	1,780,512
Road and Bridge Fund - 004					
5104	Non-Departmental	5090	Salary Adjustment	109,251	
0112	Legislature as a Whole	5010	Regular Salaries		258
		5040	FICA		20
		5050	Pension		37
0201	County Clerk	5010	Regular Salaries		184
		5040	FICA		14
		5050	Pension		26
1101	County Counselor	5010	Regular Salaries		3,015
		5040	FICA		231
		5050	Pension		429
1202	Human Resources	5010	Regular Salaries		1,719
		5040	FICA		132
		5050	Pension		245
1231	Facilities - Tech Center	5010	Regular Salaries		1,321
		5040	FICA		101
		5050	Pension		188
1305	Information Technology	5010	Regular Salaries		4,762
		5040	FICA		364
		5050	Pension		678
1404	Finance	5010	Regular Salaries		3,164
		5040	FICA		242
		5050	Pension		450
1501	Director - Public Works	5010	Regular Salaries		11,951
		5040	FICA		914
		5050	Pension		1,701
1502	Engineering	5010	Regular Salaries		10,305

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Org #	Department	Account	Description	From	To
		5040	FICA		788
		5050	Pension		1,466
1504	Planning and Development	5010	Regular Salaries		5,762
		5040	FICA		441
		5050	Pension		820
1506	Road & Bridge Maintenance	5010	Regular Salaries		33,838
		5040	FICA		2,589
		5050	Pension		4,815
3601	Rock Island Rail Corridor Authority	5010	Regular Salaries		2,906
		5040	FICA		222
		5050	Pension		414
4201	Sheriff	5010	Regular Salaries		9,252
		5040	FICA		708
		5050	Pension		1,317
9000	Allowance for Outside Agencies	6789	Outside Agencies		1,800
1101	County Counselor	6020	Legal Services	234,232	
1202	Human Resources	5010	Regular Salaries	5,745	
		5040	FICA	439	
		5050	Pension	818	
1501	PW Director	5010	Regular Salaries	235,157	
		5040	FICA	17,990	
		5050	Pension	33,463	
1506	Road & Bridge Maintenance	5010	Regular Salaries	79,666	
		5040	FICA	6,094	
		5050	Pension	11,336	
4201	Sheriff	5010	Regular Salaries		476,594
		5040	FICA		36,459
		5050	Pension		67,819
5104	Non-Departmental	5010	Regular Salaries	60,000	
		5040	FICA	4,590	
		5050	Pension	8,538	
		5060	Insurance	14,265	
		5061	Insurance Fixed Cost and Dental	116,225	
		6080	Other Professional Services	324,416	
		6240	Office Services Charges	3,340	
		6662	Software Maintenance	17,280	
		6710	Dues & Memberships	32,473	
		6790	Other Contractual Services	243,302	
		8020	Building & Improvements	125,000	
		8040	Roads & Hiways	50,000	
		8160	Radio/Communications Equipment	12,200	
8005	Non-Mandated Emergency (Contingency)	6830	Emergency Fund (Contingency)	690,826	
8006	Reserve	8635	Reserve - Operating		1,324,753
		8636	Reserve - Legal		234,232
		8637	Reserve - Capital		187,200
			SUBTOTAL	2,436,646	2,436,646
Sewer Fund - 005					
1519	Carriage Oaks	5090	Salary Adjustment	112	
		5010	Regular Salaries		92
		5040	FICA		7
		5050	Pension		13
1520	Trophy Estates	5090	Salary Adjustment	54	
		5010	Regular Salaries		45
		5040	FICA		3
		5050	Pension		6
			SUBTOTAL	166	166
Convention & Sports Fund - 007					
5020	JC Sports Auth. Payroll	5090	Salary Adjustment	4,970	
		5010	Regular Salaries		4,078
		5040	FICA		312

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Org #	Department	Account	Description	From	To
		5050	Pension		580
			SUBTOTAL	4,970	4,970
Anti-Drug Sales Tax Fund - 008					
0301	Legislative Auditor	5090	Salary Adjustments	2,784	
		5010	Regular Salaries		2,284
		5040	FICA		175
		5050	Pension		325
2101	Family Court	5090	Salary Adjustments	25,747	
		5010	Regular Salaries		21,125
		5040	FICA		1,616
		5050	Pension		3,006
2304	Population Control	5090	Salary Adjustments	6,371	
		5010	Regular Salaries		5,227
		5040	FICA		400
		5050	Pension		744
2701	Corrections	5090	Salary Adjustments	16,059	
		5010	Regular Salaries		13,176
		5040	FICA		1,008
		5050	Pension		1,875
3001	Circuit Court	5090	Salary Adjustments	12,502	
		5010	Regular Salaries		10,257
		5040	FICA		785
		5050	Pension		1,460
4151	Drug Task Force	5090	Salary Adjustments	7,138	
		5010	Regular Salaries		5,857
		5040	FICA		448
		5050	Pension		833
4152	Criminal Prosecution	5090	Salary Adjustments	36,836	
		5010	Regular Salaries		29,403
		5040	FICA		2,249
		5050	Pension		4,184
4154	Deferred Prosecution	5090	Salary Adjustments	5,763	
		5010	Regular Salaries		4,728
		5040	FICA		362
		5050	Pension		673
4156	Pros Comm Crim/Drug Prev	5090	Salary Adjustments	8,161	
		5010	Regular Salaries		6,696
		5040	FICA		512
		5050	Pension		953
4401	COMBAT Administration	5090	Salary Adjustments	12,374	
		5010	Regular Salaries		10,152
		5040	FICA		777
		5050	Pension		1,445
5108	Non-Departmental	5090	Salary Adjustments	1,475	
2701	Corrections	6870	Food Services	51,700	
2304	Population Control	0790	Other Contractual Services		51,700
9000	Allowance for Outside Agencies	6789	Outside Agencies		16,650
0301	Legislative Auditor	6790	Other Contractual Services	14,000	
		5010	Regular Salaries		11,318
		5040	FICA		1,071
		5050	Pension		1,611
1200	Prescription Drug Monitoring	5010	Regular Salaries	73,320	
		5040	FICA	5,609	
		5050	Pension	10,434	
		5060	Insurance	14,136	
		5090	Salary Adjustments	1,787	
		6790	Other Contractual Services	51,000	
		7010	Office Supplies	500	
		8171	Personal Computers	900	
		8172	Printers	319	

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Org #	Department	Account	Description	From	To
2701	Corrections	5010	Regular Salaries	205,416	
		5025	Part Time Salaries	59,904	
		5040	FICA	20,297	
		5050	Pension	29,231	
		6790	Other Contractual Services	67,940	
4401	COMBAT Administration	5010	Regular Salaries	52,956	
		5040	FICA	4,051	
		5050	Pension	7,536	
4406	COMBAT PDMP	5010	Regular Salaries		74,787
		5040	FICA		5,721
		5050	Pension		10,642
		5060	Insurance		14,136
		6790	Other Contractual Services		51,000
		7010	Office Supplies		500
		8171	Personal Computers		900
		8172	Printers		319
5108	Non-Departmental	6080	Other Professional Services	452,000	
		6790	Other Contractual Services		185,000
		8170	Other Equipment		22,000
8005	Non-Mandated Emergency (Contingency)	6830	Emergency Fund (Contingency)	708,720	
8006	Reserve	6835	Reserve - Operating		1,385,877
			SUBTOTAL	1,965,966	1,965,966
Pros. Atty. Bad Check - 029					
4101	Prosecuting Attorney	5090	Salary Adjustments	2,347	
		5010	Regular Salaries		1,926
		5040	FICA		147
		5050	Pension		274
			SUBTOTAL	2,347	2,347
Delinquent Sales Tax Fund - 030					
4101	Prosecuting Attorney	5090	Salary Adjustment	2,067	
		5010	Regular Salaries		1,696
		5040	FICA		130
		5050	Pension		241
			SUBTOTAL	2,067	2,067
Recorders Technology - 042					
1305	Information Technology	5090	Salary Adjustment	459	
		5010	Regular Salaries		376
		5040	FICA		29
		5050	Pension		54
8005	Non-Mandated Emergency (Contingency)	6830	Emergency Fund (Contingency)	4,125	
8006	Reserve	6835	Reserve - Operating		4,125
			SUBTOTAL	4,584	4,584
Homeless Assistance - 043					
7001	Housing Resource Commission	5090	Salary Adjustment	316	
		5010	Regular Salaries		259
		5040	FICA		20
		5050	Pension		37
			SUBTOTAL	316	316
Recorders Fee - 044					
1804	Records Center	5090	Salary Adjustment	2,218	
		5010	Regular Salaries		1,820
		5040	FICA		139
		5050	Pension		259
8005	Non-Mandated Emergency (Contingency)	6830	Emergency Fund (Contingency)	7,200	
8006	Reserve	6835	Reserve - Operating		7,200
			SUBTOTAL	9,418	9,418

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Org #	Department	Account	Description	From	To
Assessment Fund - 045					
4500	Non-Departmental	5090	Salary Adjustment	81,723	
0112	Legislature as a Whole	5010	Regular Salaries		135
		5040	FICA		10
		5050	Pension		19
1101	County Counselor	5010	Regular Salaries		1,741
		5040	FICA		133
		5050	Pension		248
1220	Economic Development	5010	Regular Salaries		2,491
		5040	FICA		191
		5050	Pension		354
1305	Information Technology	5010	Regular Salaries		7,836
		5040	FICA		599
		5050	Pension		1,115
1403	Collections	5010	Regular Salaries		1,785
		5040	FICA		137
		5050	Pension		254
1404	Finance	5010	Regular Salaries		66
		5040	FICA		5
		5050	Pension		9
1902	Assessment	5010	Regular Salaries		51,547
		5040	FICA		3,943
		5050	Pension		7,335
5007	Board of Equalization	5010	Regular Salaries		1,452
		5040	FICA		111
		5050	Pension		207
1101	County Counselor	0020	Legal Services	100,000	
1220	Economic Development	5010	Regular Salaries	32,983	
		5040	FICA	2,523	
		5050	Pension	4,693	
		5060	Insurance	5,000	
1902	Assessment	5010	Regular Salaries	14,389	
		5040	FICA	1,101	
		5050	Pension	2,048	
5400	Non-Departmental	6080	Other Professional Services	365,060	
		6240	Office Services Charges	35	
		6662	Software Maintenance	94,100	
		6790	Other Contractual Services	157,707	
8005	Non-Mandated Emergency (Contingency)	6830	Emergency Fund (Contingency)	199,364	
8006	Reserve	6835	Reserve - Operating		879,003
		6836	Reserve - Legal		100,000
			SUBTOTAL	1,060,726	1,060,726
Sheriff Revolving Fund - 048					
4201	Sheriff	5090	Salary Adjustment	1,646	
		5010	Regular Salaries		1,351
		5040	FICA		103
		5050	Pension		192
		8170	Other Equipment	468,100	
9999		2810	Undesignated Fund Balance		468,100
			SUBTOTAL	469,746	469,746
Collector's Maintenance Fund - 049					
1403	Collections	5090	Salary Adjustment	7,519	
		5010	Regular Salaries		6,169
		5040	FICA		472
		5050	Pension		878
8005	Non-Mandated Emergency (Contingency)	6830	Emergency Fund (Contingency)	91,329	
8006	Reserve	6835	Reserve - Operating		91,329

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Org #	Department	Account	Description	From	To
			SUBTOTAL	98,848	98,848
Park Enterprise - 300					
5300	Non-Departmental	5090	Salary Adjustment	33,305	
1305	Information Technology	5010	Regular Salaries		2,816
		5040	FICA		215
		5050	Pension		401
1652	Registration/Permits	5010	Regular Salaries		2,691
		5040	FICA		206
		5050	Pension		383
1653	Marinas	5010	Regular Salaries		5,761
		5040	FICA		441
		5050	Pension		820
1654	Recreation Programs	5010	Regular Salaries		3,468
		5040	FICA		265
		5050	Pension		493
1666	Fred Arbanas Golf Course	5010	Regular Salaries		10,756
		5040	FICA		823
		5050	Pension		1,531
1682	Adair Softball Complex	5010	Regular Salaries		1,835
		5040	FICA		140
		5050	Pension		261
1603	Park Heritage Programs & Museums	6790	Other Contractual Services	1,150	
1652	Park Registration & Permits	6790	Other Contractual Services	7,300	
1653	Marinas	6790	Other Contractual Services	15,000	
		6080	Other Professional Services	600	
1654	Recreation Programs	6790	Other Contractual Services	2,000	
1670	Special Events	6210	Advertising	25,000	
		6230	Printing	500	
		6670	Rent - Miscellaneous	14,000	
		6790	Other Contractual Services	58,100	
		6793	Catering Services	900	
		7160	Food	6,500	
		7190	Wearing Apparel	2,800	
		7230	Other Operating Supplies	9,500	
		7340	Paint & Supplies	500	
		7350	Lumber & Wood Supplies	1,000	
		7360	Electrical Supplies	23,000	
5300	Non-Departmental	6662	Software Maintenance	2,880	
		6790	Other Contractual Services	4,740	
		8020	Building & Improvements	25,000	
		8060	Other Improvements	328,716	
8005	Non-Mandated Emergency (Contingency)	6830	Emergency Fund (Contingency)	169,964	
8006	Reserve	8635	Reserve - Operating		345,433
		8637	Reserve - Capital		353,716
			SUBTOTAL	732,455	732,455

Budgeted Funds & Purposes

General Fund

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

Special Revenue Funds

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

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

004 Special Road and Bridge is used to account for the maintenance and construction of County streets, roads and bridges, the design and coordination of countywide public works projects, and a portion of the County Sheriff.

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

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

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

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

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

030 Prosecuting Attorney Delinquent Sales Tax Collection is used to account for one-half of the sales tax collection fee collected under RSMO 136.150 and 56.312, which is received from the State of Missouri.

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

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.

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.



Budgeted Funds & Purposes

042 Recorder's Technology is used to collect fees pursuant to RSMO 59.800. A portion of the recording fee is to be used exclusively for the purchase, installation, upgrading, and maintenance of modern technology necessary to operate the Recorder's Office in an efficient manner as lined out in RSMO 59.319.

043 Homeless Assistance is used to account for a record-filing fee collected for the purpose of providing financial assistance to agencies that serve homeless families.

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

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

047 Federal Forfeiture is used to account for the federal forfeiture and proceeds from the sale of confiscated property by various law enforcement entities. RSMO 513.651.

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

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

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

Capital Project Funds

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

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

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

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



Budgeted Funds & Purposes

Debt Service Funds

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

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

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

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.



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Non-Budgeted Funds & Purposes

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

Special Revenue Funds

010 Grant

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

047 Federal Forfeiture

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

010 Grant

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

Internal Service Funds

060 Self Insurance

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

080 Office Services

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



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Fiscal Policies

Purpose:

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

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

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

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

I. Revenue Policy

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



Fiscal Policies

II. Operating Budget Policy

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

III. Capital Improvements

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

IV. Accounting Policy

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

V. Debt Policy

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



Summary of Significant Accounting Principles

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

Reporting Entity

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

Basis of Presentation

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

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

The following fund types 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.

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



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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 their 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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ESTIMATED REVENUES, RECOMMENDED APPROPRIATIONS, AND FUND BALANCES - FISCAL YEAR 2018

	General 001	Health 002	Parks 003	Special Road & Bridge 004	Sewer 005	Convention & Sports Complex 007	Anti Drug Sales Tax 008
<u>Source of Revenues</u>							
Taxes	\$ 44,709,144	\$ 24,118,070	\$ 14,752,920	\$ 22,582,756	\$ -	\$ -	\$ 23,614,000
Licenses & Permits	625,000	640,000	-	-	-	-	-
Intergovernmental	9,903,275	1,076,486	-	-	-	3,361,711	-
Charges for Services	27,212,194	25,000	253,000	341,714	32,000	-	-
Fines & Forfeitures	2,582,000	-	-	-	-	-	-
Park Fees	-	-	-	-	-	-	-
Miscellaneous	311,000	-	1,500	103,055	-	-	10,000
Sub total	85,342,613	25,859,556	15,007,420	23,027,525	32,000	3,361,711	23,624,000
Operating Transfers	-	-	-	-	-	3,500,000	-
Available Fund Balance	9,983,094	1,375,356	1,314,557	5,621,735	138,097	3,504,384	3,442,605
TOTAL AVAILABLE	\$ 95,325,707	\$ 27,234,912	\$ 16,321,977	\$ 28,649,260	\$ 170,097	\$ 10,366,095	\$ 27,066,605
<u>Appropriations</u>							
Legislature	\$ 2,651,846	\$ 16,228	\$ 29,589	\$ 28,952	\$ -	\$ -	\$ 177,180
County Administration	521,883	22,268	-	-	-	-	-
County Counselor	837,778	336,064	43,118	201,735	-	-	-
Financial Services	5,559,777	117,082	469,492	653,856	-	-	-
Operations	28,890,987	5,424,101	8,719,989	10,338,640	124,512	-	3,517,023
Intergovernmental & Comm.	180,815	-	23,711	437,699	-	-	-
County Municipal Court	-	-	-	-	-	-	-
Medical Examiner	-	2,935,777	-	-	-	-	-
Judicial Functions	32,932,574	362,469	-	-	-	-	2,813,618
Public Administrator	210,440	1,514,790	-	-	-	-	-
Prosecuting Attorney	7,396,356	-	-	-	-	-	5,590,094
Sheriff	1,081,549	229,026	-	9,892,055	-	-	-
EHRCC Commission	199,073	-	-	-	-	-	-
KC Election Board	1,830,513	-	-	-	-	-	-
JC Election Board	3,211,761	-	-	-	-	-	-
COMBAT	-	-	-	-	-	-	12,619,547
Non-Departmental	4,912,878	9,403,614	5,424,150	5,350,138	-	3,377,000	963,267
Undesignated Contingency	2,560,279	-	-	-	-	-	-
Reserve	2,347,197	1,690,858	1,611,927	1,746,185	-	-	1,385,877
Sports Authority	-	-	-	-	-	3,484,701	-
Truman Medical Center	-	5,182,635	-	-	-	-	-
TOTAL APPROPRIATIONS	95,325,707	27,234,912	16,321,977	28,649,260	124,512	6,861,701	27,066,605
Undesignated Fund Balance	-	-	-	-	45,585	3,504,394	-
TOTAL	\$ 95,325,707	\$ 27,234,912	\$ 16,321,977	\$ 28,649,260	\$ 170,097	\$ 10,366,095	\$ 27,066,605

ESTIMATED REVENUES, RECOMMENDED APPROPRIATIONS, AND FUND BALANCES - FISCAL YEAR 2018

	Law Enforcement Training 028	E-911 System 031	Inmate Security 036	Domestic Abuse 041	Recorder's Technology 042	Homeless Assistance Fund 043	Recorder's Fee 044
Source of Revenues							
Taxes	\$ -	\$ 1,700,000	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-	-	-	-
Intergovernmental	13,000	-	-	-	-	-	-
Charges for Services	3,500	-	135,000	62,000	137,500	333,000	240,000
Fines & Forfeitures	26,000	-	11,000	100,000	-	-	-
Park Fees	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Sub total	42,500	1,700,000	146,000	162,000	137,500	333,000	240,000
Operating Transfers	-	-	-	-	-	-	-
Available Fund Balance	1,942	1,221,160	-	57,092	34,729	106,306	96,223
TOTAL AVAILABLE	\$ 44,442	\$ 2,921,160	\$ 146,000	\$ 219,092	\$ 172,229	\$ 439,306	\$ 336,223
Appropriations							
Legislature	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 439,306	\$ -
County Administration	-	-	-	-	-	-	-
County Counselor	-	-	-	-	-	-	-
Financial Services	-	-	-	-	168,104	-	329,023
Operations	1,333	-	146,000	-	-	-	-
Intergovernmental & Comm.	-	-	-	-	-	-	-
County Municipal Court	-	-	-	-	-	-	-
Medical Examiner	-	-	-	-	-	-	-
Judicial Functions	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-
Sheriff	43,109	-	-	-	-	-	-
EHRCC Commission	-	-	-	-	-	-	-
KC Election Board	-	-	-	-	-	-	-
JC Election Board	-	-	-	-	-	-	-
COMBAT	-	-	-	-	-	-	-
Non-Departmental	-	2,352,533	-	219,092	-	-	-
Undesignated Contingency	-	-	-	-	-	-	-
Reserve	-	-	-	-	4,125	-	7,200
Sports Authority	-	-	-	-	-	-	-
Truman Medical Center	-	-	-	-	-	-	-
TOTAL APPROPRIATIONS	44,442	2,352,533	146,000	219,092	172,229	439,306	336,223
Undesignated Fund Balance	-	568,627	-	-	-	-	-
TOTAL	\$ 44,442	\$ 2,921,160	\$ 146,000	\$ 219,092	\$ 172,229	\$ 439,306	\$ 336,223

ESTIMATED REVENUES, RECOMMENDED APPROPRIATIONS, AND FUND BALANCES - FISCAL YEAR 2018

	Assessment 045	Collector's Maintenance 049	County Urban Road System 400	Special Obligation Bonds - Capt. 014	Public Building Corp - Capt. 015	Sports Complex Sales Tax - Capital 019	Sports Complex/Parks Debt 067
Source of Revenues							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-	-	-	-
Intergovernmental	894,402	-	-	-	-	-	-
Charges for Services	5,751,057	830,000	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-
Park Fees	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	4,000	1,000
Sub total	6,645,459	830,000	-	-	-	4,000	1,000
Operating Transfers	-	-	-	-	-	19,196,000	3,377,000
Available Fund Balance	1,279,332	91,329	329,245	488,996	854,230	6,600,000	(1,000)
TOTAL AVAILABLE	\$ 7,924,791	\$ 921,329	\$ 329,245	\$ 488,996	\$ 854,230	\$ 25,800,000	\$ 3,377,000
Appropriations							
Legislature	\$ 24,871	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County Administration	-	-	-	-	-	-	-
County Counselor	120,529	-	-	-	-	-	-
Financial Services	5,857,935	830,000	-	-	-	-	-
Operations	67,014	-	-	-	-	-	-
Intergovernmental & Comm.	141,537	-	-	321,266.00	-	-	-
County Municipal Court	-	-	-	-	-	-	-
Medical Examiner	-	-	-	-	-	-	-
Judicial Functions	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-
EHRCC Commission	-	-	-	-	-	-	-
KC Election Board	-	-	-	-	-	-	-
JC Election Board	-	-	-	-	-	-	-
COMBAT	-	-	-	-	-	-	-
Non-Departmental	733,902	-	329,244	-	827,222	25,800,000	3,377,000
Undesignated Contingency	-	-	-	-	-	-	-
Reserve	979,003	91,329	-	-	-	-	-
Sports Authority	-	-	-	-	-	-	-
Truman Medical Center	-	-	-	-	-	-	-
TOTAL APPROPRIATIONS	7,924,791	921,329	329,244	321,266	827,222	25,800,000	3,377,000
Undesignated Fund Balance	-	-	-	167,730	27,008	-	-
TOTAL	\$ 7,924,791	\$ 921,329	\$ 329,245	\$ 488,996	\$ 854,230	\$ 25,800,000	\$ 3,377,000

ESTIMATED REVENUES, RECOMMENDED APPROPRIATIONS, AND FUND BALANCES - FISCAL YEAR 2018

	Public Building Corp - Debt 069	Obligations to US Gov't 070	Sports Complex Sales Tax - Debt 072	Special Obligation Bond - Debt 073	Enterprise 300	Total for Appropriated Funds
Source of Revenues						
Taxes	\$ -	\$ -	\$ 37,599,000	\$ -	\$ -	\$ 169,075,890
Licenses & Permits	-	-	-	-	-	1,265,000
Intergovernmental	-	-	5,123,000	1,506,183	-	21,878,057
Charges for Services	-	-	6,550,000	-	5,530,450	47,436,415
Fines & Forfeitures	-	-	-	-	-	2,719,000
Park Fees	-	-	-	-	-	-
Miscellaneous	-	-	7,000	-	135,000	572,555
Sub total	-	-	49,279,000	1,506,183	5,665,450	242,946,917
Operating Transfers	510,250	642,693	-	10,824,308	-	38,050,251
Available Fund Balance	-	-	(44,750)	-	727,015	37,221,677
TOTAL AVAILABLE	\$ 510,250	\$ 642,693	\$ 49,234,250	\$ 12,330,491	\$ 6,392,465	\$ 318,218,845
Appropriations						
Legislature	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,367,972
County Administration	-	-	-	-	-	544,151
County Counselor	-	-	-	-	-	1,539,224
Financial Services	-	-	-	-	299,854	14,285,123
Operations	-	-	-	-	4,322,836	61,552,435
Intergovernmental & Comm.	-	-	-	-	15,000	1,120,028
County Municipal Court	-	-	-	-	-	-
Medical Examiner	-	-	-	-	-	2,935,777
Judicial Functions	-	-	-	-	-	36,108,661
Public Administrator	-	-	-	-	-	1,725,230
Prosecuting Attorney	-	-	-	-	-	12,986,450
Sheriff	-	-	-	-	-	11,245,739
EHRCC Commission	-	-	-	-	-	199,073
KC Election Board	-	-	-	-	-	1,830,513
JC Election Board	-	-	-	-	-	3,211,761
COMBAT	-	-	-	-	-	12,619,547
Non-Departmental	510,250	642,693	49,234,250	12,330,491	1,055,626	126,843,350
Undesignated Contingency	-	-	-	-	-	2,560,279
Reserve	-	-	-	-	699,149	10,562,850
Sports Authority	-	-	-	-	-	3,484,701
Truman Medical Center	-	-	-	-	-	5,182,635
TOTAL APPROPRIATIONS	510,250	642,693	49,234,250	12,330,491	6,392,465	313,905,499
Undesignated Fund Balance	-	-	-	-	-	4,313,346
TOTAL	\$ 510,250	\$ 642,693	\$ 49,234,250	\$ 12,330,491	\$ 6,392,465	\$ 318,218,844

ESTIMATED REVENUES, RECOMMENDED APPROPRIATIONS, AND FUND BALANCES - FISCAL YEAR 2018

	Pros. Atty Bad Check Collection 029	Delinquent Sales Tax 030	Federal Forfeiture 047	Sheriff Revolving 048	Total for Non- Appropriated Funds	Total for Appropriated Funds	Grand Total
<u>Source of Revenues</u>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 169,075,890	\$ 169,075,890
Licenses & Permits	-	-	-	90,000	90,000	1,265,000	1,355,000
Intergovernmental	-	155,000	-	-	155,000	21,878,057	22,033,057
Charges for Services	65,000	-	-	-	65,000	47,436,415	47,501,415
Fines & Forfeitures	-	-	-	-	-	2,719,000	2,719,000
Park Fees	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	572,555	572,555
Sub total	65,000	155,000	-	90,000	310,000	242,946,917	243,256,917
Operating Transfers	-	-	-	-	-	38,050,251	38,050,251
Available Fund Balance	71,893	343,196	288,128	586,619	1,289,836	37,221,677	38,511,513
TOTAL AVAILABLE	\$ 136,893	\$ 498,196	\$ 288,128	\$ 676,619	\$ 1,599,836	\$ 318,218,845	\$ 319,818,681
<u>Appropriations</u>							
Legislature	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,367,972	\$ 3,367,972
County Administration	-	-	-	-	-	544,151	544,151
County Counselor	-	-	-	-	-	1,539,224	1,539,224
Financial Services	-	-	-	-	-	14,285,123	14,285,123
Operations	-	-	-	-	-	61,552,435	61,552,435
Intergovernmental & Comm.	-	-	-	-	-	1,120,028	1,120,028
County Municipal Court	-	-	-	-	-	-	-
Medical Examiner	-	-	-	-	-	2,935,777	2,935,777
Judicial Functions	-	-	-	-	-	36,108,661	36,108,661
Public Administrator	-	-	-	-	-	1,725,230	1,725,230
Prosecuting Attorney	136,893	124,240	-	-	261,133	12,986,450	13,247,583
Sheriff	-	-	-	208,519	208,519	11,245,739	11,454,258
EHRCC Commission	-	-	-	-	-	199,073	199,073
KC Election Board	-	-	-	-	-	1,830,513	1,830,513
JC Election Board	-	-	-	-	-	3,211,761	3,211,761
COMBAT	-	-	-	-	-	12,619,547	12,619,547
Non-Departmental	-	-	-	-	-	126,843,350	126,843,350
Undesignated Contingency	-	-	-	-	-	2,560,279	2,560,279
Reserve	-	-	-	-	-	10,562,850	10,562,850
Sports Authority	-	-	-	-	-	3,484,701	3,484,701
Truman Medical Center	-	-	-	-	-	5,182,635	5,182,635
TOTAL APPROPRIATIONS	136,893	124,240	-	208,519	469,652	313,905,499	314,375,151
Undesignated Fund Balance	-	373,956	288,128	468,100	1,130,184	4,313,346	5,443,530
TOTAL	\$ 136,893	\$ 498,196	\$ 288,128	\$ 676,619	\$ 1,599,836	\$ 318,218,844	\$ 319,818,680

Comparison of Appropriations

Fund Number	Fund Title	2017 Adopted Budget	2018 Adopted Budget	Variance
APPROPRIATED:				
GENERAL:				
001	General	\$ 92,246,360	\$ 95,325,707	\$ 3,079,347
SPECIAL REVENUE:				
002	Health	26,538,928	27,234,912	695,984
003	Park	16,764,058	16,321,977	(442,081)
004	Special Road & Bridge	28,417,825	28,649,260	231,435
005	Sewer	128,301	124,512	(3,789)
007	Convention & Sports Complex	6,861,711	6,861,701	(10)
008	Anti-Drug Sales Tax	25,845,447	27,066,605	1,221,158
028	Law Enforcement Training	51,426	44,442	(6,984)
031	911 Systems	2,220,335	2,352,533	132,198
036	Inmate Security	141,000	146,000	5,000
041	Domestic Abuse	182,421	219,092	36,671
042	Recorder's Technology	252,961	172,229	(80,732)
043	Homeless Assistance	361,614	439,306	77,692
044	Recorders Fee	267,924	336,223	68,299
045	Assessment	8,337,842	7,924,791	(413,051)
049	Collector's Maintenance Fee	1,016,824	921,329	(95,495)
400	County Urban Road System	593,343	329,244	(264,099)
		<u>117,981,960</u>	<u>119,144,156</u>	<u>1,162,196</u>
CAPITAL PROJECTS:				
012	Criminal Justice Improvmnt Capital Projects	278	-	(278)
014	Special Obligation Bond Capital Projects	2,360,363	321,266	(2,039,097)
015	Public Building Corp. Capital Projects	864,728	827,222	(37,506)
019	Sports Complex Sales Tax - Capital	25,800,000	25,800,000	-
		<u>29,025,369</u>	<u>26,948,488</u>	<u>(2,076,881)</u>
DEBT SERVICE:				
067	Sports Complex/Parks Debt Service	3,377,000	3,377,000	-
069	Public Building Corp. Debt Service	1,124,000	510,250	(613,750)
070	Obligations to U.S. Government Debt	642,693	642,693	-
072	Sports Complex Sales Tax Debt	48,042,250	49,234,250	1,192,000
073	Special Obligation Bond Debt Service	11,734,741	12,330,491	595,750
		<u>64,920,684</u>	<u>66,094,684</u>	<u>1,174,000</u>
ENTERPRISE:				
300	Park Enterprise	5,663,490	6,392,465	728,975
Total - Appropriated Funds		<u>309,837,862</u>	<u>313,905,499</u>	<u>4,067,637</u>
NON-APPROPRIATED:				
029	Prosecuting Attorney Bad Check	146,649	136,893	(9,756)
030	Delinquent Sales Tax	122,106	124,240	2,134
048	Sheriff Revolving	198,312	208,519	10,207
Total - Non-Appropriated Funds		<u>467,067</u>	<u>469,652</u>	<u>2,585</u>
Total All Funds		<u>\$ 310,304,929</u>	<u>\$ 314,375,151</u>	<u>\$ 4,070,222</u>



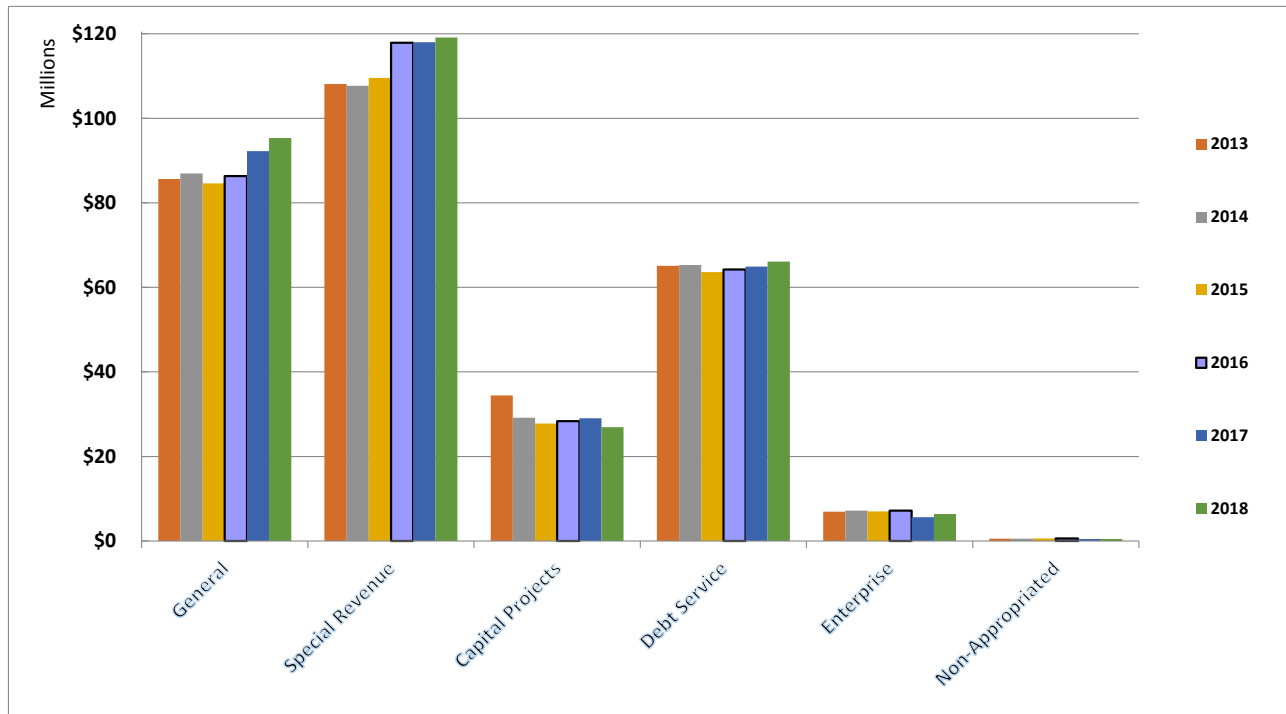
JACKSON COUNTY, MISSOURI

Trend Analysis of Appropriations By Fund

Fund Number	Fund Title	2016 Adopted Budget	2017 Adopted Budget	2018 Adopted Budget
APPROPRIATED:				
GENERAL:				
001	General	\$ 86,319,911	\$ 92,246,360	\$ 95,325,707
SPECIAL REVENUE:				
002	Health	27,240,113	26,538,928	27,234,912
003	Park	16,610,114	16,764,058	16,321,977
004	Special Road and Bridge	28,656,461	28,417,825	28,649,260
005	Sewer	64,151	128,301	124,512
007	Convention and Sports Complex	6,700,000	6,861,711	6,861,701
008	Anti-Drug Sales Tax	26,511,321	25,845,447	27,066,605
028	Law Enforcement Training	46,508	51,426	44,442
031	911 System	2,214,232	2,220,335	2,352,533
036	Inmate Security	-	141,000	146,000
041	Domestic Abuse	140,798	182,421	219,092
042	Recorder's Technology	138,533	252,961	172,229
043	Homeless Assistance	308,698	361,614	439,306
044	Recorders Fees	241,549	267,924	336,223
045	Assessment	7,415,645	8,337,842	7,924,791
049	Collector's Fee	951,424	1,016,824	921,329
400	County Urban Road System	625,692	593,343	329,244
		<u>117,865,239</u>	<u>117,981,960</u>	<u>119,144,156</u>
CAPITAL PROJECTS:				
014	Special Obligation	-	2,360,363	321,266
015	Public Building Corporation	2,533,022	864,728	827,222
019	Sports Complex Sales Tax	25,800,000	25,800,000	25,800,000
		<u>28,333,022</u>	<u>29,025,369</u>	<u>26,948,488</u>
DEBT SERVICE:				
067	Sports Complex/Park	3,377,000	3,377,000	3,377,000
069	Public Building Corporation	1,939,250	1,124,000	510,250
070	Obligations to U.S. Government	642,693	642,693	642,693
072	Sports Complex Sales Tax	46,534,050	48,042,250	49,234,250
073	Special Obligation Bond Debt Ser	11,733,748	11,734,741	12,330,491
		<u>64,226,741</u>	<u>64,920,684</u>	<u>66,094,684</u>
ENTERPRISE:				
300	Park Enterprise	7,175,407	5,663,490	6,392,465
Total - Appropriated Funds		<u>303,920,320</u>	<u>309,837,863</u>	<u>313,905,499</u>
NON-APPROPRIATED:				
029	Prosec Attny Bad Check Collection	145,358	146,649	136,893
030	Delinquent Sales Tax	117,089	122,106	124,240
048	Sheriff Revolving	351,193	198,312	208,519
Total - Non-Appropriated Funds		<u>613,640</u>	<u>467,067</u>	<u>469,652</u>
Total All Funds		<u>\$ 304,533,960</u>	<u>\$ 310,304,930</u>	<u>\$ 314,375,151</u>



Trend Analysis of Appropriations By Fund



2018 REVENUE BUDGET

GENERAL FUND

	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	ADOPTED 2016	ADOPTED 2017	ADOPTED 2018
Property Taxes	\$ 14,352,138	\$ 14,228,154	\$ 14,757,618	\$ 14,211,595	\$ 14,658,407	\$ 15,276,144
Sales Tax	25,656,854	26,646,071	27,279,202	25,901,000	26,523,000	27,053,000
Misc. Taxes	2,433,032	2,491,668	2,475,222	2,340,000	2,365,000	2,380,000
Licenses & Permits	622,620	666,066	609,206	625,000	630,000	625,000
Intergovernmental	9,111,984	11,422,994	10,583,844	9,591,841	9,676,275	9,903,275
Charges for Services	25,729,375	27,151,802	27,382,974	27,076,954	27,101,420	27,212,194
Fines & Forfeitures	2,853,150	2,663,416	2,691,866	2,533,500	2,585,500	2,582,000
Miscellaneous	351,312	311,250	381,229	144,000	200,000	311,000
Total Revenues	<u>\$ 81,110,465</u>	<u>\$ 85,581,421</u>	<u>\$ 86,161,161</u>	<u>82,423,890</u>	<u>83,739,602</u>	<u>85,342,613</u>
Estimated Prior Years Fund Balance ¹				3,896,019	8,481,758	9,983,094
Transfer from Capital Project Funds				-	25,000	-
Transfer from 911 Fund				-	-	-
Transfer from General Debt & Interest				-	-	-
Total Available				<u>86,319,909</u>	<u>92,246,360</u>	<u>95,325,707</u>
Appropriations				<u>86,319,909</u>	<u>92,246,360</u>	<u>95,325,707</u>
Undesignated Fund Balance				<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Prior Years Fund Balance						
Audited Undesignated Fund Balance (per CAFR):						
At December 31, 2014				\$ 7,548,642	\$ -	\$ -
At December 31, 2015				-	12,478,898	-
At December 31, 2016				-	-	18,092,086
Amount appropriated in prior year's budget				(5,935,831)	(3,896,019)	(8,481,758)
Unspent State Mandated Contingency Fund				2,357,226	2,404,017	2,506,788
Supplemental Appropriations				(74,018)	(2,505,138)	(533,559)
Projected revenues in excess/less than expenditures				-	-	-
Debt Service Reserve Fund				-	-	(1,600,463)
Adjusted Prior Years Fund Balance				<u>\$ 3,896,019</u>	<u>\$ 8,481,758</u>	<u>\$ 9,983,094</u>



EXPENSE BUDGET BY DEPARTMENT

2018

FUND : GENERAL- 001

DEPT	DESCRIPTION	2016 ACTUAL EXPENDITURE	2017 ADOPTED BUDGET	2017 SUPPLEMENTAL APPROPRIATIONS	2018 ADOPTED BUDGET
	Salaries	\$ 61,389,445	\$ 67,906,069	\$ -	\$ 70,462,918
	Contractual Services	15,206,737	19,094,287	-	21,440,310
	Supplies	1,610,676	1,978,815	-	2,087,680
	Capital Outlay	2,269,318	3,267,189	-	1,334,799
	Total	\$ 80,476,176	\$ 92,246,360	\$ -	\$ 95,325,707
0101	First District At Large	\$ 94,876	\$ 103,090	\$ -	\$ 105,159
0102	Second District At Large	94,557	95,555	-	97,525
0103	Third District At Large	97,744	98,508	-	100,566
0104	First District	88,520	87,522	-	89,303
0105	Second District	96,070	97,055	-	99,012
0106	Third District	107,741	105,643	-	107,728
0107	Fourth District	78,262	83,756	-	84,649
0108	Fifth District	92,101	91,467	-	93,392
0109	Sixth District	66,592	98,458	-	100,515
0112	Legislature As A Whole	245,236	708,218	-	407,610
0201	Clerk Of The County Legislature	424,473	500,907	-	516,958
0301	Legislature Auditor	322,600	385,377	-	849,429
LEGISLATURE		1,808,772	2,455,556	-	2,651,846
1001	COUNTY ADMINISTRATION	690,962	750,176	-	521,883
1101	COUNTY COUNSELOR	878,556	994,731	-	837,778
1305	Information Technology	1,781,892	1,907,859	-	1,848,734
1403	Collections	1,250,767	1,461,752	-	1,453,513
1404	Finance	1,268,651	1,312,232	-	1,283,641
1801	Recorder of Deeds	837,669	934,311	-	973,889
FINANCIAL SERVICES		5,138,979	5,616,154	-	5,559,777
1202	Human Resources	500,330	548,826	-	546,528
1204	Facilities Management-Kansas City	2,007,072	2,181,225	-	2,151,664
1205	Facilities Management-Independence	761,968	789,857	-	784,140
1206	Facilities Management-Truman Courthouse	99,592	117,842	-	114,245
1208	Facilities Mgmt - 201 W Lexington	17,194	25,000	-	25,000
1209	Facilities Mgm - Examiner Building	49,637	59,689	-	57,898
1234	Facilities Management Election Board/Warehouse	-	67,800	-	65,766
1235	Facilities Management MyArts Building	-	48,200	-	46,754
1236	Facilities Management 14th St Parking Garage	-	29,500	-	28,615
1210	Facilities Management-Detention Facility	2,691,772	2,269,817	-	3,273,446
1213	Facilities Management-RCC&KCPD	200,176	192,481	-	-
2701	Corrections	12,398,189	14,912,302	533,559	21,478,186
2702	Corrections - RCC & KCPD	4,140,193	4,358,982	-	-
3004	County Municipal Court	305,054	343,563	-	318,745
OPERATIONS		23,171,177	25,945,084	533,559	28,890,987
1220	Office of Economic Development	160,339	193,311	-	180,815
1221	Office of Communications	236,542	271,070	-	-
INTERGOV. RELATIONS AND COMMUNICATIONS		396,881	464,381	-	180,815
2101	Family Court	17,129,629	19,666,894	-	20,276,162
2199	Family Court-Facilities	276,380	307,405	-	328,600
3001	Circuit Court	10,740,083	11,666,264	-	12,128,350
3005	Records Center Rent	193,506	193,162	-	199,462
JUDICIAL FUNCTIONS		28,339,598	31,833,725	-	32,932,574
3501	PUBLIC ADMINISTRATOR	196,952	207,634	-	210,440



JACKSON COUNTY, MISSOURI

EXPENSE BUDGET BY DEPARTMENT 2018

FUND : GENERAL- 001

DEPT	DESCRIPTION	2016 ACTUAL EXPENDITURE	2017 ADOPTED BUDGET	2017 SUPPLEMENTAL APPROPRIATIONS	2018 ADOPTED BUDGET
4101	Prosecuting Attorney	3,559,442	4,093,728	-	4,225,385
4103	Family Support	2,560,034	3,114,306	-	3,170,971
PROSECUTING ATTORNEY		6,119,476	7,208,034	-	7,396,356
4201	SHERIFF	2,141,472	2,334,131	-	1,081,549
4501	ETHICS, HUMAN REL. & CITIZEN COMPLAINTS	114,250	123,004	-	199,073
5003	KC Election Board-Primary Election	331,955	-	-	352,986
5004	KC Election Board-General Election	530,645	-	-	401,591
5401	Kansas City Election Board	889,478	1,011,292	-	1,075,936
KC ELECTION BOARD		1,752,078	1,011,292	-	1,830,513
5005	JC Election Board-Primary Election	649,998	-	-	650,000
5006	JC Election Board-General Election	804,999	-	-	805,000
5501	Jackson County Election Board	1,566,935	1,626,632	-	1,756,761
JC ELECTION BOARD		3,021,932	1,626,632	-	3,211,761
5101	Non Departmental-General Fund	4,911,286	7,317,305	-	3,581,687
8003	State Mandated Contingency	-	2,506,788	-	2,560,279
8004	Special Prosecutors	1,935	20,000	-	20,000
8006	Reserve	-	-	-	2,347,197
9100	Operating Transfers:	-	-	-	-
	To pay for Bond Debt Service	1,791,870	1,831,733	-	1,311,191
	To the Grant Fund	-	-	-	-
	To the Recorder's Fee Fund	-	-	-	-
	Total Operating Transfer	1,791,870	1,831,733	-	1,311,191
NON-DEPARTMENTAL		6,705,091	11,675,826	-	9,820,354
TOTAL GENERAL FUND		\$ 80,476,176	\$ 92,246,360	\$ 533,559	\$ 95,325,707



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2018 REVENUE BUDGET

HEALTH FUND

	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	ADOPTED 2016	ADOPTED 2017	ADOPTED 2018
Property Taxes	\$ 14,944,883	\$ 14,939,268	\$ 15,417,908	\$ 14,906,686	\$ 15,326,387	\$ 15,968,070
Sales Tax	7,724,158	8,021,968	8,212,577	7,803,000	7,990,000	8,150,000
Misc. Taxes	-	-	-	-	-	-
Licenses & Permits	489,300	543,559	607,320	480,000	500,000	640,000
Intergovernmental	891,523	987,684	1,004,230	1,004,230	1,021,353	1,076,486
Charges for Services	45,054	49,757	69,175	30,000	45,000	25,000
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	61,174	10,105	81,180	-	-	-
Total Revenues	<u>\$ 24,156,092</u>	<u>\$ 24,552,341</u>	<u>\$ 25,392,390</u>	24,223,916	24,882,740	25,859,556
Estimated Prior Years Fund Balance ¹				3,016,198	1,656,188	1,375,356
Transfer from 911 Fund				-	-	-
Total Available				<u>27,240,114</u>	<u>26,538,928</u>	<u>27,234,912</u>
Appropriations				<u>27,240,114</u>	<u>26,538,928</u>	<u>27,234,912</u>
Undesignated Fund Balance				<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Prior Years Fund Balance						
Audited Undesignated Fund Balance (per CAFR):						
At December 31, 2014				\$ 4,780,402	\$ -	\$ -
At December 31, 2015				-	4,672,386	-
At December 31, 2016				-	-	3,323,816
Amount appropriated in prior year's budget				(3,142,861)	(3,016,198)	(1,656,188)
Fund Balance used to Offset 2009 Revenue Shortfall				-	-	-
Contingency/Other Funds used to Offset 2009 Revenue Shortfall				-	-	-
Unspent Non-Mandated Contingency Fund				553,993	-	46,806
Supplemental Appropriations				(11,368)	-	-
Projected revenues in excess of expenditures				836,032	-	-
Debt Service Reserve Fund				-	-	(339,078)
Adjusted Prior Years Fund Balance				<u>\$ 3,016,198</u>	<u>\$ 1,656,188</u>	<u>\$ 1,375,356</u>



EXPENSE BUDGET BY DEPARTMENT

2018

FUND : HEALTH- 002

DEPT	DESCRIPTION	2016 ACTUAL EXPENDITURE	2017 ADOPTED BUDGET	2017 SUPPLEMENTAL APPROPRIATIONS	2018 ADOPTED BUDGET
	Salaries	\$ 6,764,719	\$ 5,818,474	\$ -	\$ 6,064,408
	Contractual Services	18,757,263	20,538,495	-	20,994,915
	Supplies	268,266	156,576	-	152,206
	Capital Outlay	122,768	25,383	-	23,383
	Total	\$ 25,913,016	\$ 26,538,928	\$ -	\$ 27,234,912
0201	Clerk Of The County Legislature	\$ 7,278	\$ 11,284	\$ -	\$ 11,488
0112	Legislature as a Whole	4,196	379,687	-	4,740
LEGISLATURE		\$ 11,474	\$ 390,971	\$ -	\$ 16,228
1001	COUNTY ADMINISTRATION	116,743	186,428	-	22,268
1101	COUNTY COUNSELOR	105,979	115,571	-	336,064
1202	Human Resources	-	-	-	-
1305	Information Technology	52,198	57,053	-	98,044
1404	Finance	15,047	18,443	-	19,038
FINANCIAL SERVICES		67,245	75,496	-	117,082
1204	Facilities Management - KC - ME Office	2,394	-	-	-
1205	Facilities Mgmt - Indep. - Animal Shelter	-	-	-	-
1232	Facilities Management Animal Shelter	-	140,550	-	136,334
1233	Facilities Management Medica Examiner Building	-	220,500	-	213,885
1503	Environmental Health	534,670	578,501	-	597,282
1522	Independence Animal Shelter	-	515,000	-	546,522
1210	Corrections Facilities Management-Detention Fa	48,145	92,614	-	92,614
2701	Corrections	4,792,141	3,387,463	-	3,837,464
OPERATIONS		5,377,350	4,934,628	-	5,424,101
1222	Office of Emergency Preparedness	205,748	372,072	-	-
INTERGOV. RELATIONS AND COMMUNICATIONS		205,748	372,072	-	-
2001	Medical Examiner	2,780,752	2,915,788	-	2,935,777
MEDICAL EXAMINER		2,780,752	2,915,788	-	2,935,777
2600	Indigent Health Care Subsidy	2,625,392	5,186,851	-	5,182,635
2602	Inmate Health Care	-	-	-	-
2601	One-time Supplement	-	-	-	-
TRUMAN MEDICAL CENTER		2,625,392	5,186,851	-	5,182,635
2101	Family Court	302,868	360,143	-	362,469
JUDICIAL FUNCTIONS		302,868	360,143	-	362,469
3501	PUBLIC ADMINISTRATOR	1,430,640	1,498,990	-	1,514,790
4206	Sheriff Emergency Preparedness	-	-	-	229,026
4412	Mental Health Drug Court	-	-	-	-
5102	Non Departmental-Health Fund	1,984,056	2,097,079	-	1,132,078
5024	Black Health Care Coalition	-	50,000	-	-
7401	Children's Mercy Hospital	-	100,000	-	-
7601	Swope Health Services	-	254,188	-	-
7605	KC CARE Clinic - Dental	-	140,000	-	-
7704	KC CARE Clinic - AIDS	-	60,000	-	-
7705	AdHoc	-	78,000	-	-
7706	One Good Meal	-	25,000	-	-



JACKSON COUNTY, MISSOURI

EXPENSE BUDGET BY DEPARTMENT

2018

FUND : HEALTH- 002

DEPT	DESCRIPTION	2016 ACTUAL EXPENDITURE	2017 ADOPTED BUDGET	2017 SUPPLEMENTAL APPROPRIATIONS	2018 ADOPTED BUDGET
7707	Calvary Community Outreach Network	-	30,000	-	-
7711	Community Services League	-	30,000	-	-
7713	Samuel Rogers Health Center	-	479,488	-	-
7718	Rose Brooks	-	5,000	-	-
7731	Palestine Senior Citizen Academy	-	90,000	-	-
7736	United Inner City Services	-	238,930	-	-
7742	Northwest Communities Development Corp	-	60,000	-	-
7743	Operation Breakthrough, Inc.	-	60,000	-	-
7750	Swope Ridge Geriatric Center	-	94,573	-	-
7759	Underpriv Children/Scholar- Science City	-	36,300	-	-
7761	Spay & Neuter Great Plains SPCA	-	230,000	-	-
7765	Mattie Rhodes	-	35,000	-	-
7767	Cornerstones of Care	-	47,500	-	-
7769	River of Refuge	-	70,000	-	-
7770	Empower KC Community Development	-	50,000	-	-
7771	Giving the Basics	-	20,000	-	-
7773	Raytown Emergency Assistance Program	-	20,000	-	-
7774	Sheffield Place	-	10,000	-	-
7775	MidWest Foster Care & Adoption Association	-	25,000	-	-
7778	MidWest Music Foundation	-	20,000	-	-
7779	Bishop Sullivan Center	-	30,000	-	-
7780	Don Bosco Community Center	-	40,000	-	-
7781	Guadalupe Center	-	34,390	-	-
7782	Redemptorist Center	-	40,000	-	-
7783	Shepard's Center of KC Central	-	20,000	-	-
7784	Whatsoever Comm. Center	-	30,000	-	-
7785	Connecting for Good	-	5,000	-	-
7786	Mount Pleasant Education and Development	-	20,000	-	-
7787	The Help	-	10,000	-	-
7788	Urban Summit - Crim & Re-entry Mini Summit	-	5,000	-	-
7789	Urban Summit - Health/Mental Mini Summit	-	5,000	-	-
7790	Working Families Friend	-	15,000	-	-
7793	Lee's Summit Cares	-	10,000	-	-
7902	MARC Program For Aging	-	122,805	-	-
7903	Seton Medical Center	-	35,000	-	-
8001	JC Univ Of Mo Extension Center	-	138,038	-	-
8002	Harvesters	-	60,000	-	-
8005	Contingency Fund	-	46,806	-	-
8006	Reserve	-	-	-	1,690,858
9000	Allowance for Outside Agencies	2,727,508	-	-	2,979,212
9100	Operating Transfers:	-	-	-	-
	To pay for JC Bond Debt Service	-	-	-	-
	2006A Bond Debt Service	80,652	86,891	-	-
	2012A Bond Debt Service	-	-	-	-
	To pay Animal Shelter Debt Service	349,194	350,854	-	346,576
	To the Grant Fund	-	-	-	-
	To pay for TMC Bond Debt Service	-	-	-	-
	2011B Bond Debt Service	2,116,443	2,146,718	-	2,146,918
	2012A Bond Debt Service	5,630,974	2,794,430	-	2,798,830
	Total Operating Transfer	8,177,263	5,378,893	-	5,292,324
NON-DEPARTMENTAL		12,888,827	10,501,990	-	11,094,472
TOTAL HEALTH FUND		\$ 25,913,016	\$ 26,538,928	\$ -	\$ 27,234,912



JACKSON COUNTY, MISSOURI

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2018 REVENUE BUDGET

PARK FUND

	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	ADOPTED 2016	ADOPTED 2017	ADOPTED 2018
Property Taxes	\$ 8,476,850	\$ 8,476,195	\$ 8,744,054	\$ 8,437,567	\$ 8,703,346	\$ 9,055,920
Sales Tax	5,420,462	5,629,452	5,763,212	5,454,500	5,585,000	5,697,000
Misc. Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	257,083	265,173	211,001	245,000	240,000	253,000
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	48,855	53,060	127,222	19,500	19,500	1,500
Total Revenues	<u>\$ 14,203,250</u>	<u>\$ 14,423,880</u>	<u>\$ 14,845,489</u>	<u>14,156,567</u>	<u>14,547,846</u>	<u>15,007,420</u>
Estimated Prior Years Fund Balance ¹				2,453,547	2,216,212	1,314,557
Transfer from Special Road & Bridge				-	-	-
Total Available				<u>16,610,114</u>	<u>16,764,058</u>	<u>16,321,977</u>
Appropriations				<u>16,610,114</u>	<u>16,764,058</u>	<u>16,321,977</u>
Undesignated Fund Balance				<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Prior Years Fund Balance						
Audited Undesignated Fund Balance (per CAFR):						
At December 31, 2014				\$ 3,521,215	\$ -	\$ -
At December 31, 2015				-	4,265,062	-
At December 31, 2016				-	-	3,491,641
Amount appropriated in prior year's budget				(1,433,195)	(2,453,547)	(2,216,212)
Fund Balance used to Offset 2009 Revenue Shortfall				-	-	-
Unspent Non-Mandated Contingency Fund				404,627	404,697	39,128
Supplemental Appropriations				(39,100)	-	-
Projected revenues in excess of expenditures				-	-	-
Cash Flow Reserve Fund (HEALTH INSURANCE)				-	-	-
Adjusted Prior Years Fund Balance				<u>\$ 2,453,547</u>	<u>\$ 2,216,212</u>	<u>\$ 1,314,557</u>



EXPENSE BUDGET BY DEPARTMENT

2018

FUND : PARK- 003

DEPT	DESCRIPTION	2016 ACTUAL EXPENDITURE	2017 ADOPTED BUDGET	2017 SUPPLEMENTAL APPROPRIATIONS	2018 ADOPTED BUDGET
	Salaries	\$ 6,515,449	\$ 7,591,264	\$ -	\$ 7,466,770
	Contractual Services	6,261,428	6,990,297	-	7,900,877
	Supplies	697,517	855,584	-	869,944
	Capital Outlay	1,919,067	1,326,913	-	84,385
	Total	\$ 15,393,461	\$ 16,764,058	\$ -	\$ 16,321,977
0201	Clerk Of The County Legislature	\$ 6,448	\$ 12,887	\$ -	\$ 13,074
0112	Legislature as a Whole	15,360	216,458	-	16,515
LEGISLATURE		21,808	229,345	-	29,589
1101	COUNTY COUNSELOR	37,830	41,789	-	43,118
1305	Information Technology	238,691	248,504	-	250,986
1404	Finance Department	197,601	215,458	-	218,506
FINANCIAL SERVICES		436,292	463,962	-	469,492
1202	Human Resources	93,292	106,410	-	109,619
1601	Office Of The Director-Parks	988,082	1,125,372	-	946,001
1602	Park Operations	3,792,087	4,320,316	-	4,355,341
1603	Heritage Programs And Museums	711,912	763,496	-	749,356
1605	Park Safety	1,161,716	1,247,825	-	1,294,449
1606	Special Recreation	322,284	327,811	-	289,075
1608	Construction Services	309,500	157,228	-	-
1614	Equipment Service Center	418,395	478,790	-	455,201
1624	Natural Resources	425,040	508,792	-	520,947
OPERATIONS		8,222,308	9,036,040	-	8,719,989
1220	Office of Economic Development	14,777	23,466	-	23,711
INTERGOV. RELATIONS AND COMMUNICATIONS		14,777	23,466	-	23,711
5103	Non Departmental-Park Fund	2,204,339	2,380,190	-	873,266
7301	Lees Summit Underwater Recovery	-	20,000	-	-
7302	Cave Springs Park Association	-	22,677	-	-
7736	United Inner City Services	-	119,070	-	-
7738	Morningstar's Development	-	150,000	-	-
7758	Kansas City Sports Commission	-	3,500	-	-
7759	Underpriv Children/Scholar- Science City	-	11,700	-	-
7768	Black Economic Union of GKC	-	10,000	-	-
7776	aSTEAM Village	-	35,000	-	-
7791	Guadalupe Center - Youth Recreation	-	20,400	-	-
7794	KC Symphony Field Trips	-	50,000	-	-
7792	Recreation Council of GKC	-	20,000	-	-
8001	JC Univ Of Mo Extension Center	-	119,962	-	-
8005	Contingency Fund	-	39,128	-	-
8006	Reserve	-	-	-	1,611,927
9000	Allowance for Outside Agencies	486,672	-	-	582,309
9100	Operating Transfers:	-	-	-	-
	To pay for JC Bond Debt Service	469,435	467,829	-	468,575
	To the Grant Fund	-	-	-	-
	To Pay for two years of the Lake Debt	-	-	-	-
	To Pay for Sports Authority	3,500,000	3,500,000	-	3,500,000
	Total Operating Transfer	3,969,435	3,967,829	-	3,968,575
NON-DEPARTMENTAL		6,660,446	6,969,456	-	7,036,077
TOTAL PARK FUND		\$ 15,393,461	\$ 16,764,058	\$ -	\$ 16,321,977



JACKSON COUNTY, MISSOURI

2018 REVENUE BUDGET
SPECIAL ROAD & BRIDGE FUND

	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	ADOPTED 2016	ADOPTED 2017	ADOPTED 2018
Property Taxes	\$ 13,846,751	\$ 13,846,341	\$ 14,288,788	\$ 13,837,048	\$ 14,188,792	\$ 14,807,756
Sales Tax	6,369,043	6,614,606	6,771,774	6,453,300	6,608,000	6,740,000
Misc. Taxes	1,023,434	1,042,012	1,053,756	995,000	1,030,000	1,035,000
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	1,930,729	494,515	373,991	-	-	-
Charges for Services	129,264	123,448	142,552	326,714	336,714	341,714
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	156,572	121,584	866,980	96,949	103,055	103,055
Total Revenues	<u>\$ 23,455,793</u>	<u>\$ 22,242,506</u>	<u>\$ 23,497,841</u>	21,709,011	22,266,561	23,027,525
Estimated Prior Years Fund Balance ¹				6,947,449	6,151,264	5,621,735
Transfer from CURS Fund				-	-	-
Total Available				28,656,460	28,417,825	28,649,260
Appropriations				28,656,460	28,417,825	28,649,260
Undesignated Fund Balance				<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Prior Years Fund Balance						
Audited Undesignated Fund Balance (per CAFR):						
At December 31, 2014				\$ 8,863,151	\$ -	\$ -
At December 31, 2015				-	10,955,688	-
At December 31, 2016				-	-	12,706,960
Amount appropriated in prior year's budget				(5,418,675)	(6,947,449)	(6,151,264)
Fund Balance used to Offset 2009 Revenue Shortfall				-	-	-
Unspent Non-Mandated Contingency Funds				376,941	651,270	667,997
Supplemental Appropriations				(799,100)	(23,341)	-
Projected revenues in excess of expenditures				3,925,132	2,500,000	-
Debt Service Reserve Fund				-	(984,904)	(1,601,958)
Adjusted Prior Years Fund Balance				<u>\$ 6,947,449</u>	<u>\$ 6,151,264</u>	<u>\$ 5,621,735</u>



EXPENSE BUDGET BY DEPARTMENT 2018

FUND : SPECIAL ROAD & BRIDGE- 004

DEPT	DESCRIPTION	2016 ACTUAL EXPENDITURE	2017 ADOPTED BUDGET	2017 SUPPLEMENTAL APPROPRIATIONS	2018 ADOPTED BUDGET
	Salaries	\$ 10,334,744	\$ 12,654,178	\$ -	\$ 14,520,691
	Contractual Services	5,410,132	9,823,515	-	8,468,218
	Supplies	1,622,158	2,389,310	-	2,239,655
	Capital Outlay	4,189,036	3,550,822	-	3,420,697
	Total	\$ 21,556,070	\$ 28,417,825	\$ -	\$ 28,649,260
0201	Clerk Of The County Legislature	\$ 6,874	\$ 12,341	\$ -	\$ 12,448
0112	Legislature as a Whole	15,361	16,448	-	16,504
LEGISLATURE		22,235	28,789	-	28,952
1101	COUNTY COUNSELOR	105,819	107,564	-	201,735
1305	Information Technology	399,941	431,790	-	436,068
1404	Finance Department	201,408	215,153	-	217,788
FINANCIAL SERVICES		601,349	646,943	-	653,856
1523	Yard Waste Facility	9,312	10,000	-	9,700
1202	Human Resources	110,319	122,740	-	125,178
1204	Facilities Management - Kansas City	-	-	-	-
1205	Facilities Management - Independence	87,366	-	-	-
1231	Facilities Management Tech Center	-	144,313	-	140,512
1501	Office Of The Director-Public Works	653,280	811,827	-	589,576
1502	Engineering	824,657	1,039,102	-	953,493
1504	Development	350,973	473,310	-	462,200
1506	Road And Bridge Maintenance	7,145,531	7,586,319	-	7,557,981
1507	Special Projects in Public Works	620,634	365,000	-	500,000
3601	Rock Island Rail Corridor Authority	618,269	480,962	-	437,699
OPERATIONS		10,420,341	11,033,573	-	10,776,339
4201	Sheriff's Department	6,346,137	7,225,315	-	9,892,055
4214	Sheriff's Equipment Maintenance	-	-	-	-
4228	Traffic Unit Grant	-	-	-	-
SHERIFF		6,346,137	7,225,315	-	9,892,055
5104	Non Departmental-Road Fund	1,611,004	5,407,441	-	1,374,759
7201	J.C. Soil And Water Conservation	-	-	-	-
7902	MARC Hazardous Material Emergency	-	-	-	-
9000	Allowance for Outside Agencies	16,940	20,000	-	20,000
8005	Contingency Fund	-	667,997	-	-
8006	Reserve	-	-	-	1,746,185
8050	Blackwell Road Note Payable	186,155	186,155	-	-
9100	Operating Transfers:				
	Transfer for Bond Debt Service	2,246,088	3,094,048	-	3,955,379
	Transfer to Park Fund for Vehicle Maint.	-	-	-	-
	Transfer for CURS	-	-	-	-
	Transfer for County CURS	-	-	-	-
	Transfer for Colbern Road (LS CURS)	-	-	-	-
	Transfer to Grant Fund	-	-	-	-
	Total Operating Transfer	2,246,088	3,094,048	-	3,955,379
NON-DEPARTMENTAL		4,060,187	9,375,641	-	7,096,323
TOTAL SPECIAL ROAD & BRIDGE FUND		\$ 21,556,070	\$ 28,417,825	\$ -	\$ 28,649,260



2018 REVENUE BUDGET

SEWER FUND

	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	ADOPTED 2016	ADOPTED 2017	ADOPTED 2018
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-
Misc. Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	33,008	35,382	31,564	32,000	32,000	32,000
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	298	472	293	-	-	-
Total Revenues	<u>\$ 33,306</u>	<u>\$ 35,854</u>	<u>\$ 31,857</u>	<u>32,000</u>	<u>32,000</u>	<u>32,000</u>
Estimated Prior Years Fund Balance ¹				<u>197,236</u>	<u>201,329</u>	<u>138,097</u>
Total Available				<u>229,236</u>	<u>233,329</u>	<u>170,097</u>
Appropriations				<u>64,151</u>	<u>128,301</u>	<u>124,512</u>
Undesignated Fund Balance				<u>\$ 165,085</u>	<u>\$ 105,028</u>	<u>\$ 45,585</u>
Prior Years Fund Balance						
Audited Undesignated Fund Balance (per CAFR):						
At December 31, 2014				\$ 229,387	\$ -	\$ -
At December 31, 2015				-	233,480	-
At December 31, 2016				-	-	234,398
Amount appropriated in prior year's budget				(32,151)	(32,151)	(96,301)
Projected revenues in excess of expenditures				-	-	-
Adjusted Prior Years Fund Balance				<u>\$ 197,236</u>	<u>\$ 201,329</u>	<u>\$ 138,097</u>



EXPENSE BUDGET BY DEPARTMENT

2018

FUND : SEWER- 005

DEPT	DESCRIPTION	2016 ACTUAL EXPENDITURE	2017 ADOPTED BUDGET	2017 SUPPLEMENTAL APPROPRIATIONS	2018 ADOPTED BUDGET
	Salaries	\$ 8,946	\$ 10,090	\$ -	\$ 10,298
	Contractual Services	18,179	114,880	-	110,883
	Supplies	3,815	3,331	-	3,331
	Capital Outlay	-	-	-	-
	Total	<u>\$ 30,940</u>	<u>\$ 128,301</u>	<u>\$ -</u>	<u>\$ 124,512</u>
1517	Fairview North/Salem East	\$ -	\$ -	\$ -	\$ -
1519	Carriage Oaks #102	20,372	67,144	-	65,167
1520	Trophy Estates #103	10,567	61,157	-	59,345
OPERATIONS		<u>30,939</u>	<u>128,301</u>	<u>-</u>	<u>124,512</u>
TOTAL SEWER FUND		<u>\$ 30,940</u>	<u>\$ 128,301</u>	<u>\$ -</u>	<u>\$ 124,512</u>



2018 REVENUE BUDGET
CONVENTION/SPORTS COMPLEX FUND

	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	ADOPTED 2016	ADOPTED 2017	ADOPTED 2018
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-
Misc. Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	3,250,959	3,310,460	3,357,599	3,301,000	3,358,008	3,361,711
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	\$ 3,250,959	\$ 3,310,460	\$ 3,357,599	3,301,000	3,358,008	3,361,711
 Estimated Prior Years Fund Balance ¹				3,406,241	3,487,813	3,504,384
Transfer from Park Fund				<u>3,500,000</u>	<u>3,500,000</u>	<u>3,500,000</u>
 Total Available				10,207,241	10,345,821	10,366,095
 Appropriations				<u>6,700,000</u>	<u>6,861,711</u>	<u>6,861,701</u>
 Undesignated Fund Balance				<u>\$ 3,507,241</u>	<u>\$ 3,484,110</u>	<u>\$ 3,504,394</u>
 Prior Years Fund Balance						
Audited Undesignated Fund Balance (per CAFR):						
At December 31, 2014				\$ 3,480,106	\$ -	\$ -
At December 31, 2015				-	3,487,813	-
At December 31, 2016				-	-	3,504,384
Amount appropriated in prior year's budget				-	-	-
Supplemental Appropriations				(73,865)	-	-
Projected revenues in excess of expenditures				-	-	-
Adjusted Prior Years Fund Balance				<u>\$ 3,406,241</u>	<u>\$ 3,487,813</u>	<u>\$ 3,504,384</u>



EXPENSE BUDGET BY DEPARTMENT 2018

FUND : CONVENTION/SPORTS COMPLEX- 007

DEPT	DESCRIPTION	2016 ACTUAL EXPENDITURE	2017 ADOPTED BUDGET	2017 SUPPLEMENTAL APPROPRIATIONS	2018 ADOPTED BUDGET
	Salaries	\$ 341,028	\$ 361,711	\$ -	\$ 361,701
	Contractual Services	6,500,000	6,500,000	-	6,500,000
	Supplies	-	-	-	-
	Capital Outlay	-	-	-	-
	Total	\$ 6,841,028	\$ 6,861,711	\$ -	\$ 6,861,701
5010	J.C. Sports Authority	\$ 3,123,000	\$ 3,123,000	\$ -	\$ 3,123,000
5020	J.C. Sports Authority-Payroll	341,028	361,711	-	361,701
JC SPORTS AUTHORITY		3,464,028	3,484,711	-	3,484,701
9100	Operating Trf to Sports Complex/Parks D/S	3,377,000	3,377,000	-	3,377,000
NON-DEPARTMENTAL		3,377,000	3,377,000	-	3,377,000
TOTAL CONVENTION/SPORTS COMPLEX FUND		\$ 6,841,028	\$ 6,861,711	\$ -	\$ 6,861,701

NOTE:

Jackson County Funds:

5010	J.C. Sports Authority	\$ -	\$ 3,123,000	\$ -	\$ 3,123,000
5020	J.C. Sports Authority-Payroll	341,028	361,711	-	361,701
9100	Operating Transfers - JC Funds	3,377,000	3,377,000	-	3,377,000
Total Amount Provided By Jackson County		\$ 3,718,028	\$ 6,861,711	\$ -	\$ 6,861,701

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



2018 REVENUE BUDGET
ANTI-DRUG SALES TAX FUND

	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	ADOPTED 2016	ADOPTED 2017	ADOPTED 2018
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	22,576,654	23,450,984	24,009,110	22,608,500	23,151,000	23,614,000
Misc. Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	671,006	584,857	598,234	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	27,065	14,022	32,036	2,500	10,000	10,000
Total Revenues	\$ 23,274,725	\$ 24,049,863	\$ 24,639,380	22,611,000	23,161,000	23,624,000
 Estimated Prior Years Fund Balance ¹				3,900,318	3,111,248	3,442,605
Transfer from Capital Project Funds				-	73,198	-
 Total Available				26,511,318	26,345,446	27,066,605
 Appropriations				26,511,318	25,845,446	27,066,605
 Undesignated Fund Balance				\$ -	\$ 500,000	\$ -
 Prior Years Fund Balance						
Audited Undesignated Fund Balance (per CAFR):						
At December 31, 2014				\$ 5,903,248	\$ -	\$ -
At December 31, 2015				-	8,215,033	-
At December 31, 2016				-	-	7,132,552
Amount appropriated in prior year's budget				(2,017,519)	(3,900,318)	(3,111,248)
Fund Balance used to Offset 2009 Revenue Shortfall				-	-	-
Unspent Non-Mandated Contingency Fund				575,036	166,101	13,009
Supplemental Appropriations				(560,447)	(1,369,568)	(387,715)
Projected revenues in excess of expenditures				-	-	-
Debt Service Reserve Fund				-	-	(203,993)
Adjusted Prior Years Fund Balance				\$ 3,900,318	\$ 3,111,248	\$ 3,442,605



EXPENSE BUDGET BY DEPARTMENT

2018

FUND : ANTI-DRUG SALES TAX- 008

DEPT	DESCRIPTION	2016 ACTUAL EXPENDITURE	2017 ADOPTED BUDGET	2017 SUPPLEMENTAL APPROPRIATIONS	2018 ADOPTED BUDGET
	Salaries	\$ 9,292,011	\$ 11,087,136	\$ -	\$ 11,493,250
	Contractual Services	12,661,627	14,577,921	-	15,388,041
	Supplies	239,458	157,259	-	137,596
	Capital Outlay	1,782,598	23,130	-	47,719
	Total	\$ 23,975,694	\$ 25,845,446	\$ -	\$ 27,066,605
0301	Legislature Auditor	\$ 147,869	\$ 173,708	\$ -	\$ 177,180
LEGISLATURE		147,869	173,708	-	177,180
2304	Detention Center - Population Control	425,356	401,410	-	533,523
2701	Corrections Department	3,374,017	3,046,684	385,610	2,983,500
OPERATIONS		3,799,373	3,448,094	385,610	3,517,023
2101	Family Court	1,232,472	1,740,086	-	1,786,439
3001	Circuit Court	629,935	792,403	-	801,192
3003	Public Defender Rent	216,650	225,987	-	225,987
JUDICIAL FUNCTIONS		2,079,057	2,758,476	-	2,813,618
4152	Prosecuting Attorney-Criminal	1,863,839	2,183,793	-	2,227,448
4154	Prosecuting Attorney-Deferred Prosecution	982,226	1,379,238	-	1,406,809
4156	Prosecutor Comm Crime/Drug Prev Programs	474,738	930,903	-	955,837
4102	Prosecutors Anti-Violence	762,339	1,000,000	-	1,000,000
PROSECUTING ATTORNEY		4,148,955	5,493,934	-	5,590,094
4401	COMBAT - Administration	893,051	1,057,795	-	961,518
4402	COMBAT - Crime Prevention	1,461,120	1,517,777	-	1,558,430
4403	COMBAT - D.A.R.E.	1,079,129	1,215,279	-	1,247,770
4404	COMBAT - Treatment	2,790,562	3,035,554	-	3,116,859
4405	COMBAT - Grant Match	904,112	1,092,799	-	1,122,069
4406	COMBAT - PDMP	-	-	-	158,005
4151	Jackson County Drug Task Force	1,754,590	2,183,793	-	2,227,448
4153	KC Police Department	2,126,926	2,183,793	-	2,227,448
COMBAT		11,009,490	12,286,790	-	12,619,547
1200	Prescription Drug Monitoring Program	-	163,394	-	-
5108	Non Departmental-Anti-Drug Fund	2,561,105	1,323,041	-	778,267
8005	Contingency Fund	-	13,009	-	-
8006	Reserve	-	-	-	1,385,877
9000	Allowance for Outside Agencies	125,000	185,000	-	185,000
9100	Operating Transfers:	-	-	-	-
	2010B Bond Debt Service	-	-	-	-
	Transfer to Grant Fund	-	-	-	-
	Trust Indenture for prior debt	-	-	-	-
NON-DEPARTMENTAL		2,686,105	1,684,444	-	2,349,144
TOTAL ANTI-DRUG SALES TAX FUND		\$ 23,975,694	\$ 25,845,446	\$ 385,610	\$ 27,066,605

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



2018 REVENUE BUDGET
LAW ENFORCEMENT TRAINING FUND

	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	ADOPTED 2016	ADOPTED 2017	ADOPTED 2018
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-
Misc. Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	13,584	14,160	12,494	14,200	13,000	13,000
Charges for Services	2,248	3,556	3,985	2,700	3,500	3,500
Fines & Forfeitures	29,099	27,113	30,195	28,000	27,000	26,000
Miscellaneous	-	-	-	-	-	-
Total Revenues	<u>\$ 44,931</u>	<u>\$ 44,829</u>	<u>\$ 46,674</u>	<u>44,900</u>	<u>43,500</u>	<u>42,500</u>
Estimated Prior Years Fund Balance ¹				1,608	7,926	1,942
Total Available				<u>46,508</u>	<u>51,426</u>	<u>44,442</u>
Appropriations				<u>46,508</u>	<u>51,426</u>	<u>44,442</u>
Undesignated Fund Balance				<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Prior Years Fund Balance						
Audited Undesignated Fund Balance (per CAFR):						
At December 31, 2014				\$ 8,413	\$ -	\$ -
At December 31, 2015				-	9,534	-
At December 31, 2016				-	-	9,868
Amount appropriated in prior year's budget				(6,805)	(1,608)	(7,926)
Projected revenues in excess of expenditures				-	-	-
Adjusted Prior Years Fund Balance				<u>\$ 1,608</u>	<u>\$ 7,926</u>	<u>\$ 1,942</u>



EXPENSE BUDGET BY DEPARTMENT

2018

FUND : LAW ENFORCEMENT TRAINING- 028

DEPT	DESCRIPTION	2016 ACTUAL EXPENDITURE	2017 ADOPTED BUDGET	2017 SUPPLEMENTAL APPROPRIATIONS	2018 ADOPTED BUDGET
	Salaries	\$ -	\$ -	\$ -	\$ -
	Contractual Services	46,340	51,426	-	44,442
	Supplies	-	-	-	-
	Capital Outlay	-	-	-	-
	Total	<u>\$ 46,340</u>	<u>\$ 51,426</u>	<u>\$ -</u>	<u>\$ 44,442</u>
1605	Park Safety/Interpretation	\$ 1,610	\$ 2,110	\$ -	\$ 1,333
OPERATIONS		<u>1,610</u>	<u>2,110</u>	<u>-</u>	<u>1,333</u>
4201	Sheriff	44,730	49,316	-	43,109
SHERIFF		<u>44,730</u>	<u>49,316</u>	<u>-</u>	<u>43,109</u>
TOTAL LAW ENFORCEMENT TRAINING FUND		<u>\$ 46,340</u>	<u>\$ 51,426</u>	<u>\$ -</u>	<u>\$ 44,442</u>



2018 REVENUE BUDGET

E-911 SYSTEM FUND

	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	ADOPTED 2016	ADOPTED 2017	ADOPTED 2018
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax ¹	2,016,902	1,964,161	1,895,528	2,000,000	2,000,000	1,700,000
Misc. Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	<u>\$ 2,016,902</u>	<u>\$ 1,964,161</u>	<u>\$ 1,895,528</u>	<u>2,000,000</u>	<u>2,000,000</u>	<u>1,700,000</u>
Estimated Prior Years Fund Balance ²				<u>1,418,260</u>	<u>1,433,585</u>	<u>1,221,160</u>
Total Available				<u>3,418,260</u>	<u>3,433,585</u>	<u>2,921,160</u>
Appropriations				<u>2,214,232</u>	<u>2,220,335</u>	<u>2,352,533</u>
Undesignated Fund Balance				<u>\$ 1,204,028</u>	<u>\$ 1,213,250</u>	<u>\$ 568,627</u>

Taxes:

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

Prior Years Fund Balance

Audited Undesignated Fund Balance (per CAFR):

At December 31, 2014	\$ 1,468,260	\$ -	\$ -
At December 31, 2015	-	1,433,585	-
At December 31, 2016	-	-	1,221,160
Amount appropriated in prior year's budget	(50,000)	-	-
Projected revenues in excess of expenditures	-	-	-
Adjusted Prior Years Fund Balance	<u>\$ 1,418,260</u>	<u>\$ 1,433,585</u>	<u>\$ 1,221,160</u>



EXPENSE BUDGET BY DEPARTMENT

2018

FUND : E-911 SYSTEM- 031

DEPT	DESCRIPTION	2016 ACTUAL EXPENDITURE	2017 ADOPTED BUDGET	2017 SUPPLEMENTAL APPROPRIATIONS	2018 ADOPTED BUDGET
	Salaries	\$ -	\$ -	\$ -	\$ -
	Contractual Services	2,067,215	2,220,335	-	2,352,533
	Supplies	-	-	-	-
	Capital Outlay	-	-	-	-
	Total	<u>\$ 2,067,215</u>	<u>\$ 2,220,335</u>	<u>\$ -</u>	<u>\$ 2,352,533</u>
5031	911 System	\$ 2,067,215	\$ 2,220,335	\$ -	\$ 2,352,533
9100	Operating Transfers	-	-	-	-
NON-DEPARTMENTAL		<u>2,067,215</u>	<u>2,220,335</u>	<u>-</u>	<u>2,352,533</u>
TOTAL E-911 FUND		<u>\$ 2,067,215</u>	<u>\$ 2,220,335</u>	<u>\$ -</u>	<u>\$ 2,352,533</u>



2018 REVENUE BUDGET

INMATE SECURITY FUND

	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	ADOPTED 2016	ADOPTED 2017	ADOPTED 2018
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-
Misc. Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services ¹	-	-	-	-	130,000	135,000
Fines & Forfeitures ²	-	-	-	-	11,000	11,000
Miscellaneous	-	-	-	-	-	-
Total Revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>141,000</u>	<u>146,000</u>
Estimated Prior Years Fund Balance ³				-	-	-
Total Available				-	141,000	146,000
Appropriations				-	141,000	146,000
Undesignated Fund Balance				<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Charges for Services:

Per 221.102 RSMo., the remaining funds from sales of each canteen or commissary from a county jail shall be deposited into an Inmate Security Fund.

Fines & Forfeitures:

Per 488.5026 RSMo. and Chapter 18 of the Jackson County Code, a \$2 surcharge shall be assessed for violation of a county ordinance and shall be deposited in an Inmate Security Fund.

Prior Years Fund Balance

Audited Undesignated Fund Balance (per CAFR):

At December 31, 2014	\$ -	\$ -	\$ -
At December 31, 2015	-	-	-
At December 31, 2016	-	-	-
Amount appropriated in prior year's budget	-	-	-
Projected revenues in excess of expenditures	-	-	-
Adjusted Prior Years Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



EXPENSE BUDGET BY DEPARTMENT

2018

FUND : Inmate Security- 036

DEPT	DESCRIPTION	2016 ACTUAL EXPENDITURE	2017 ADOPTED BUDGET	2017 SUPPLEMENTAL APPROPRIATIONS	2018 ADOPTED BUDGET
	Salaries	\$ -	\$ -	\$ -	\$ -
	Contractual Services	-	141,000	-	146,000
	Supplies	-	-	-	-
	Capital Outlay	-	-	-	-
	Total	<u>\$ -</u>	<u>\$ 141,000</u>	<u>\$ -</u>	<u>\$ 146,000</u>
2701	Corrections	\$ -	\$ 141,000	\$ -	\$ 146,000
		<u>-</u>	<u>141,000</u>	<u>-</u>	<u>146,000</u>
	TOTAL Inmate Security Fund	<u>\$ -</u>	<u>\$ 141,000</u>	<u>\$ -</u>	<u>\$ 146,000</u>



2018 REVENUE BUDGET

DOMESTIC ABUSE FUND

	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	ADOPTED 2016	ADOPTED 2017	ADOPTED 2018
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-
Misc. Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services ¹	59,810	61,510	63,330	61,000	61,000	62,000
Fines & Forfeitures ²	76,642	105,357	113,074	85,000	100,000	100,000
Miscellaneous	-	4	65	-	-	-
Total Revenues	\$ 136,452	\$ 166,871	\$ 176,469	146,000	161,000	162,000
 Estimated Prior Years Fund Balance ³				(5,202)	21,421	57,092
 Total Available				140,798	182,421	219,092
 Appropriations				140,798	182,421	219,092
 Undesignated Fund Balance				\$ -	\$ -	\$ -

Charges for Services:

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

Fines & Forfeitures:

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

Prior Years Fund Balance

Audited Undesignated Fund Balance (per CAFR):

At December 31, 2014	\$ (5,202)	\$ -	\$ -
At December 31, 2015	-	21,421	-
At December 31, 2016	-	-	57,092
Amount appropriated in prior year's budget	-	-	-
Projected revenues in excess of expenditures	-	-	-
Adjusted Prior Years Fund Balance	\$ (5,202)	\$ 21,421	\$ 57,092



EXPENSE BUDGET BY DEPARTMENT

2018

FUND : DOMESTIC ABUSE- 041

DEPT	DESCRIPTION	2016 ACTUAL EXPENDITURE	2017 ADOPTED BUDGET	2017 SUPPLEMENTAL APPROPRIATIONS	2018 ADOPTED BUDGET
	Salaries	\$ -	\$ -	\$ -	\$ -
	Contractual Services	140,798	182,421	-	219,092
	Supplies	-	-	-	-
	Capital Outlay	-	-	-	-
	Total	<u>\$ 140,798</u>	<u>\$ 182,421</u>	<u>\$ -</u>	<u>\$ 219,092</u>
7101	Domestic Abuse Program	<u>\$ 140,798</u>	<u>\$ 182,421</u>	<u>\$ -</u>	<u>\$ 219,092</u>
NON-DEPARTMENTAL		<u>140,798</u>	<u>182,421</u>	<u>-</u>	<u>219,092</u>
	TOTAL DOMESTIC ABUSE FUND	<u><u>\$ 140,798</u></u>	<u><u>\$ 182,421</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 219,092</u></u>



2018 REVENUE BUDGET
RECORDER'S TECHNOLOGY FUND

	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	ADOPTED 2016	ADOPTED 2017	ADOPTED 2018
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-
Misc. Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services ¹	123,996	132,862	141,088	127,500	132,500	137,500
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	\$ 123,996	\$ 132,862	\$ 141,088	127,500	132,500	137,500
 Estimated Prior Years Fund Balance ²				11,031	120,461	34,729
 Total Available				138,531	252,961	172,229
 Appropriations				138,531	252,961	172,229
 Undesignated Fund Balance				\$ -	\$ -	\$ -

Charges for Services:

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

Prior Years Fund Balance

Audited Undesignated Fund Balance (per CAFR):

At December 31, 2014	\$ 153,531	\$ -	\$ -
At December 31, 2015	-	131,492	-
At December 31, 2016	-	-	145,754
Amount appropriated in prior year's budget	(142,498)	(11,031)	-
Unspent Non-Mandated Contingency Fund	-	-	3,975
Projected revenues in excess of expenditures	(2)	-	-
Software / Debt Service Reserve Fund	-	-	(115,000)
Adjusted Prior Years Fund Balance	\$ 11,031	\$ 120,461	\$ 34,729



EXPENSE BUDGET BY DEPARTMENT

2018

FUND : RECORDER'S TECHNOLOGY- 042

DEPT	DESCRIPTION	2016 ACTUAL EXPENDITURE	2017 ADOPTED BUDGET	2017 SUPPLEMENTAL APPROPRIATIONS	2018 ADOPTED BUDGET
	Salaries	\$ 18,915	\$ 26,578	\$ -	\$ 26,993
	Contractual Services	106,255	113,678	-	126,922
	Supplies	-	-	-	-
	Capital Outlay	2,989	112,705	-	18,314
	Total	<u>\$ 128,159</u>	<u>\$ 252,961</u>	<u>\$ -</u>	<u>\$ 172,229</u>
1305	Information Technology	\$ 40,937	\$ 45,134	\$ -	\$ 45,090
1801	Recorder of Deeds	87,222	203,852	-	123,014
FINANCIAL SERVICES		<u>\$ 128,159</u>	<u>\$ 248,986</u>	<u>\$ -</u>	<u>\$ 168,104</u>
8005	Contingency Fund	-	3,975	-	-
8006	Reserve	-	-	-	4,125
NON-DEPARTMENTAL		<u>-</u>	<u>3,975</u>	<u>-</u>	<u>4,125</u>
TOTAL RECORDERS TECHNOLOGY FUND		<u>\$ 128,159</u>	<u>\$ 252,961</u>	<u>\$ -</u>	<u>\$ 172,229</u>



2018 REVENUE BUDGET
HOMELESS ASSISTANCE FUND

	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	ADOPTED 2016	ADOPTED 2017	ADOPTED 2018
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-
Misc. Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services ¹	297,831	322,492	342,843	325,000	325,000	333,000
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	58	71	571	-	-	-
Total Revenues	\$ 297,889	\$ 322,563	\$ 343,414	325,000	325,000	333,000
Estimated Prior Years Fund Balance ²				(16,302)	36,614	106,306
Total Available				308,698	361,614	439,306
Appropriations				308,698	361,614	439,306
Undesignated Fund Balance				\$ -	\$ -	\$ -

Charges for Services:

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

Prior Years Fund Balance

Audited Undesignated Fund Balance (per CAFR):

At December 31, 2014	\$ (12,976)	\$ -	\$ -
At December 31, 2015	-	36,614	-
At December 31, 2016	-	-	106,306
Amount appropriated in prior year's budget	(3,326)	-	-
Projected revenues in excess of expenditures	-	-	-
Supplemental Appropriation	-	-	-
Restricted	-	-	-
Adjusted Prior Years Fund Balance	\$ (16,302)	\$ 36,614	\$ 106,306



EXPENSE BUDGET BY DEPARTMENT

2018

FUND : HOMELESS ASSISTANCE- 043

DEPT	DESCRIPTION	2016 ACTUAL EXPENDITURE	2017 ADOPTED BUDGET	2017 SUPPLEMENTAL APPROPRIATIONS	2018 ADOPTED BUDGET
	Salaries	\$ 56,724	\$ 58,538	\$ -	\$ 58,820
	Contractual Services	216,182	301,176	-	378,586
	Supplies	108	400	-	400
	Capital Outlay	-	1,500	-	1,500
	Total	<u>\$ 273,014</u>	<u>\$ 361,614</u>	<u>\$ -</u>	<u>\$ 439,306</u>
7001	Housing Resource Commission	\$ 273,014	\$ 361,614	\$ -	\$ 439,306
LEGISLATURE		<u>273,014</u>	<u>361,614</u>	<u>-</u>	<u>439,306</u>
	TOTAL HOMELESS ASSISTANCE FUND	<u>\$ 273,014</u>	<u>\$ 361,614</u>	<u>\$ -</u>	<u>\$ 439,306</u>



2018 REVENUE BUDGET

RECORDER'S FEE FUND

	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	ADOPTED 2016	ADOPTED 2017	ADOPTED 2018
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-
Misc. Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services ¹	220,264	235,944	249,768	225,000	230,000	240,000
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	37	273	441	-	-	-
Total Revenues	<u>\$ 220,301</u>	<u>\$ 236,217</u>	<u>\$ 250,209</u>	<u>225,000</u>	<u>230,000</u>	<u>240,000</u>
Estimated Prior Years Fund Balance ²				16,549	37,924	96,223
Transfer from General Fund				-	-	-
Total Available				<u>241,549</u>	<u>267,924</u>	<u>336,223</u>
Appropriations				<u>241,549</u>	<u>267,924</u>	<u>336,223</u>
Undesignated Fund Balance				<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Charges for Services:

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

Prior Years Fund Balance

Audited Undesignated Fund Balance (per CAFR):			
At December 31, 2014	\$ 45,578	\$ -	\$ -
At December 31, 2015	-	47,723	-
At December 31, 2016	-	-	89,323
Amount appropriated in prior year's budget	(29,029)	(16,549)	-
Unspent Non-Mandated Contingency Fund	-	6,750	6,900
Projected revenues in excess of expenditures	-	-	-
Cash Flow Reserve Fund (Health Insurance)	-	-	-
Adjusted Prior Years Fund Balance	<u>\$ 16,549</u>	<u>\$ 37,924</u>	<u>\$ 96,223</u>



EXPENSE BUDGET BY DEPARTMENT

2018

FUND : RECORDER'S FEE- 044

DEPT	DESCRIPTION	2016 ACTUAL EXPENDITURE	2017 ADOPTED BUDGET	2017 SUPPLEMENTAL APPROPRIATIONS	2018 ADOPTED BUDGET
	Salaries	\$ 122,881	\$ 134,605	\$ -	\$ 136,865
	Contractual Services	84,587	130,349	-	197,688
	Supplies	1,317	2,970	-	1,670
	Capital Outlay	-	-	-	-
	Total	<u>\$ 208,785</u>	<u>\$ 267,924</u>	<u>\$ -</u>	<u>\$ 336,223</u>
1804	Record Center	\$ 208,785	\$ 261,024	\$ -	\$ 329,023
FINANCIAL SERVICES		<u>208,785</u>	<u>261,024</u>	<u>-</u>	<u>329,023</u>
8005	Contingency Fund	-	6,900	-	-
8006	Reserve	-	-	-	7,200
NON-DEPARTMENTAL		<u>-</u>	<u>6,900</u>	<u>-</u>	<u>7,200</u>
	TOTAL RECORDERS FEE FUND	<u>\$ 208,785</u>	<u>\$ 267,924</u>	<u>\$ -</u>	<u>\$ 336,223</u>



2018 REVENUE BUDGET

ASSESSMENT FUND

	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	ADOPTED 2016	ADOPTED 2017	ADOPTED 2018
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-
Misc. Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental ¹	888,438	932,681	958,628	932,680	1,036,470	894,402
Charges for Services ²	5,588,965	5,684,108	5,843,646	5,465,743	5,676,677	5,751,057
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	25	-	-	-	-	-
Total Revenues	\$ 6,477,428	\$ 6,616,789	\$ 6,802,274	6,398,423	6,713,147	6,645,459
 Estimated Prior Years Fund Balance ³				<u>1,017,222</u>	<u>1,624,695</u>	<u>1,279,332</u>
Total Available				7,415,645	8,337,842	7,924,791
 Appropriations				<u>7,415,645</u>	<u>8,337,842</u>	<u>7,924,791</u>
 Undesignated Fund Balance				<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Intergovernmental:

Per 137.750.1 RSMo., the State shall reimburse the County \$3.00 per parcel of property in Jackson County pursuant to the Assessment and Equalization Maintenance Plan.

Charges for Services:

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

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

Prior Years Fund Balance

Audited Undesignated Fund Balance (per CAFR):

At December 31, 2014	\$ 2,046,599	\$ -	\$ -
At December 31, 2015	-	2,683,723	-
At December 31, 2016	-	-	3,077,101
Amount appropriated in prior year's budget	(1,045,241)	(1,017,222)	(1,624,695)
Fund balance used to offset 2009 revenue shortfall	-	-	-
Unspent Non-Mandated Contingency Fund	15,864	191,953	201,394
Supplemental Appropriation	-	-	-
Projected revenues in excess of expenditures	-	-	-
Software / Debt Service Reserve Fund	-	(233,759)	(374,468)
Adjusted Prior Years Fund Balance	\$ 1,017,222	\$ 1,624,695	\$ 1,279,332



EXPENSE BUDGET BY DEPARTMENT 2018

FUND : ASSESSMENT- 045

DEPT	DESCRIPTION	2016 ACTUAL EXPENDITURE	2017 ADOPTED BUDGET	2017 SUPPLEMENTAL APPROPRIATIONS	2018 ADOPTED BUDGET
	Salaries	\$ 4,254,121	\$ 5,215,734	\$ -	\$ 5,561,163
	Contractual Services	2,053,650	3,024,904	-	2,308,971
	Supplies	16,833	33,694	-	30,438
	Capital Outlay	46,444	63,509	-	24,219
	Total	\$ 6,371,048	\$ 8,337,842	\$ -	\$ 7,924,791
0301	Legislature Auditor	\$ 4,080	\$ 15,500	\$ -	\$ 15,500
0112	Legislature as a Whole	8,375	9,281	-	9,371
LEGISLATURE		12,455	24,781	-	24,871
1101	County Counselor	103,667	117,235	-	120,529
COUNTY COUNSELOR		103,667	117,235	-	120,529
1305	Information Technology	889,397	941,290	-	950,370
1403	Collection Department	105,882	134,373	-	136,678
1404	Finance	6,114	5,901	-	6,079
1902	Assessment Department	3,741,669	4,221,478	-	4,510,922
5007	Board Of Equalization	208,761	232,767	-	253,886
FINANCIAL SERVICES		4,951,823	5,535,809	-	5,857,935
1220	Economic Development	160,816	183,332	-	141,537
INTERGOV RELATIONS AND COMMUNICATIONS		160,816	183,332	-	141,537
1204	Facilities Management - Kansas City	29,188	37,014	-	37,014
1205	Facilities Management - Independence	-	-	-	-
1206	Facilities Management-Truman Courthouse	29,107	30,000	-	30,000
1209	Facilities Management - Examiner Building	-	-	-	-
OPERATIONS		58,295	67,014	-	67,014
4500	Non Departmental-Assessment Fund	1,083,992	2,208,277	-	733,902
8005	Contingency Fund	-	201,394	-	-
8006	Reserve	-	-	-	979,003
9100	Operating Transfers - Debt Service	-	-	-	-
NON-DEPARTMENTAL		1,083,992	2,409,671	-	1,712,905
TOTAL ASSESSMENT FUND		\$ 6,371,048	\$ 8,337,842	\$ -	\$ 7,924,791



2018 REVENUE BUDGET
COLLECTOR'S MAINTENANCE FUND

	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	ADOPTED 2016	ADOPTED 2017	ADOPTED 2018
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-
Misc. Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services ¹	889,474	843,227	807,416	880,000	845,000	830,000
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	109,987	59,567	-	-	-	-
Total Revenues	\$ 999,461	\$ 902,794	\$ 807,416	880,000	845,000	830,000
 Estimated Prior Years Fund Balance ²				1,675,304	1,787,075	91,329
 Total Available				2,555,304	2,632,075	921,329
 Appropriations				951,423	1,016,824	921,329
 Undesignated Fund Balance				<u>\$ 1,603,881</u>	<u>\$ 1,615,251</u>	<u>\$ -</u>

Charges for Services:

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

Prior Years Fund Balance

Audited Undesignated Fund Balance (per CAFR):

At December 31, 2014	\$ 1,708,442	\$ -	\$ -
At December 31, 2015	-	1,772,177	-
At December 31, 2016	-	-	1,737,853
Amount appropriated in prior year's budget	(33,138)	-	(171,824)
Unspent Non-Mandated Contingency Fund	-	14,898	25,300
Supplemental Appropriation	-	-	-
Software / Debt Service Reserve Fund	-	-	(1,500,000)
Adjusted Prior Years Fund Balance	\$ 1,675,304	\$ 1,787,075	\$ 91,329



EXPENSE BUDGET BY DEPARTMENT 2018

FUND : COLLECTOR'S MAINTENANCE FEE - 049

DEPT	DESCRIPTION	2016 ACTUAL EXPENDITURE	2017 ADOPTED BUDGET	2017 SUPPLEMENTAL APPROPRIATIONS	2018 ADOPTED BUDGET
	Salaries	\$ 470,296	\$ 592,351	\$ -	\$ 542,737
	Contractual Services	364,751	422,973	-	377,092
	Supplies	4,202	-	-	-
	Capital Outlay	-	1,500	-	1,500
	Total	<u>\$ 839,249</u>	<u>\$ 1,016,824</u>	<u>\$ -</u>	<u>\$ 921,329</u>
1403	Collections	\$ 758,783	\$ 899,492	\$ -	\$ 830,000
FINANCIAL SERVICES		<u>758,783</u>	<u>899,492</u>	<u>-</u>	<u>830,000</u>
1101	COUNTY COUNSELOR	<u>80,465</u>	<u>92,032</u>	<u>-</u>	<u>-</u>
8005	Contingency Fund	-	25,300	-	-
8006	Reserve	-	-	-	91,329
NON-DEPARTMENTAL		<u>-</u>	<u>25,300</u>	<u>-</u>	<u>91,329</u>
TOTAL COLLECTOR'S MAINTENANCE FUND		<u>\$ 839,249</u>	<u>\$ 1,016,824</u>	<u>\$ -</u>	<u>\$ 921,329</u>



2018 REVENUE BUDGET
COUNTY URBAN ROAD SYSTEM FUND

	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	ADOPTED 2016	ADOPTED 2017	ADOPTED 2018
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-
Misc. Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Estimated Prior Years Fund Balance ¹				625,692	593,343	329,245
Transfer from Special Road & Fund				-	-	-
Total Available				<u>625,692</u>	<u>593,343</u>	<u>329,245</u>
Appropriations				<u>625,692</u>	<u>593,343</u>	<u>329,245</u>
Undesignated Fund Balance				<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Prior Years Fund Balance						
Audited Undesignated Fund Balance (per CAFR):						
At December 31, 2014				\$ 1,438,093	\$ -	\$ -
At December 31, 2015				-	901,373	-
At December 31, 2016				-	-	329,245
Amount appropriated in prior year's budget				-	-	-
Projected revenues in excess of expenditures				-	-	-
Reserved for : Debt service				(812,401)	(308,030)	-
Adjusted Prior Years Fund Balance				<u>\$ 625,692</u>	<u>\$ 593,343</u>	<u>\$ 329,245</u>



EXPENSE BUDGET BY DEPARTMENT

2018

FUND : COUNTY URBAN ROAD SYSTEM- 400

DEPT	DESCRIPTION	2016 ACTUAL EXPENDITURE	2017 ADOPTED BUDGET	2017 SUPPLEMENTAL APPROPRIATIONS	2018 ADOPTED BUDGET
	Salaries	\$ -	\$ -	\$ -	\$ -
	Contractual Services	572,128	571,190	-	307,091
	Supplies	-	-	-	-
	Capital Outlay	-	22,153	-	22,153
	Total	<u>\$ 572,128</u>	<u>\$ 593,343</u>	<u>\$ -</u>	<u>\$ 329,244</u>
1540	City Of Kansas City	\$ -	\$ -	\$ -	\$ -
1541	City Of Independence	-	-	-	-
1542	City Of Sugar Creek	-	-	-	-
1543	City Of Buckner	-	-	-	-
1544	City Of Lees Summit	-	-	-	-
1545	City Of Lake Lotawana	-	658	-	658
1546	City Of Blue Springs	-	-	-	-
1547	City Of Oak Grove	-	-	-	-
1548	City Of Lone Jack	-	-	-	-
1549	City Of Grandview	-	-	-	-
1550	City Of Raytown	-	-	-	-
1551	City Of Levasy	-	-	-	-
1552	City Of Sibley	-	13,613	-	13,613
1553	City Of Greenwood	-	6,800	-	6,800
1554	City Of Grain Valley	-	1,082	-	1,082
		<u>-</u>	<u>22,153</u>	<u>-</u>	<u>22,153</u>
9100	Operating Transfers	-	-	-	307,091
	Independence Debt Service	274,362	273,424	-	273,860
	Kansas City Debt Service	297,766	266,238	-	-
	Raytown Debt Service	-	31,528	-	33,231
	Special Road & Bridge	-	-	-	-
	Total Operating Transfer	<u>572,128</u>	<u>571,190</u>	<u>-</u>	<u>307,091</u>
NON-DEPARTMENTAL		<u>572,128</u>	<u>593,343</u>	<u>-</u>	<u>329,244</u>
TOTAL CURS FUND		<u>\$ 572,128</u>	<u>\$ 593,343</u>	<u>\$ -</u>	<u>\$ 329,244</u>



2018 REVENUE BUDGET
CRIMINAL JUSTICE IMPROVEMENT CAPITAL PROJECT FUND

	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	ADOPTED 2016	ADOPTED 2017	ADOPTED 2018
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-
Misc. Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Estimated Prior Years Fund Balance ¹				-	-	-
Total Available				<u>-</u>	<u>-</u>	<u>-</u>
Appropriations				<u>-</u>	<u>278</u>	<u>-</u>
Undesignated Fund Balance				<u>\$ -</u>	<u>\$ (278)</u>	<u>\$ -</u>
Prior Years Fund Balance						
Audited Undesignated Fund Balance (per CAFR):						
At December 31, 2014				\$ 278	\$ -	\$ -
At December 31, 2015				-	278	-
At December 31, 2016				-	-	278
Amount appropriated in prior year's budget				-	-	(278)
Projected revenues in excess of expenditures				-	-	-
Restricted Capital Project Funds				<u>(278)</u>	<u>(278)</u>	<u>-</u>
Adjusted Prior Years Fund Balance				<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



EXPENSE BUDGET BY DEPARTMENT

2018

FUND : CRIMINAL JUSTICE IMPROVEMENT CAPITAL PROJECT FUND - 012

DEPT	DESCRIPTION	2016 ACTUAL EXPENDITURE	2017 ADOPTED BUDGET	2017 SUPPLEMENTAL APPROPRIATIONS	2018 ADOPTED BUDGET
	Salaries	\$ -	\$ -	\$ -	\$ -
	Contractual Services	-	278	-	-
	Supplies	-	-	-	-
	Capital Outlay	-	-	-	-
	Total	<u>\$ -</u>	<u>\$ 278</u>	<u>\$ -</u>	<u>\$ -</u>
2701	Corrections	\$ -	\$ -	\$ -	\$ -
9100	Operating Transfers	-	278	-	-
OPERATIONS		<u>-</u>	<u>278</u>	<u>-</u>	<u>-</u>
TOTAL CRIMINAL JUSTICE IMPROVEMENT CAP PROJ		<u>\$ -</u>	<u>\$ 278</u>	<u>\$ -</u>	<u>\$ -</u>



2018 REVENUE BUDGET
SPECIAL OBLIGATION BOND CAPITAL PROJECT FUND

	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	ADOPTED 2016	ADOPTED 2017	ADOPTED 2018
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-
Misc. Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	5	14	312	-	-	-
Total Revenues	<u>\$ 5</u>	<u>\$ 14</u>	<u>\$ 312</u>	-	-	-
Estimated Prior Years Fund Balance ¹				-	2,360,363	488,996
Total Available				-	2,360,363	488,996
Appropriations				-	2,360,363	321,266
Undesignated Fund Balance				<u>\$ -</u>	<u>\$ -</u>	<u>\$ 167,730</u>
Prior Years Fund Balance						
Audited Undesignated Fund Balance (per CAFR):						
At December 31, 2014				\$ 173,892	\$ -	\$ -
At December 31, 2015				-	173,906	-
At December 31, 2016				-	-	488,996
Amount appropriated in prior year's budget				-	-	-
Supplemental Appropriation				-	(51,769)	-
Projected funds in excess of expenditures				-	2,238,226	-
Restricted				(173,892)	-	-
Adjusted Prior Years Fund Balance				<u>\$ -</u>	<u>\$ 2,360,363</u>	<u>\$ 488,996</u>



EXPENSE BUDGET BY DEPARTMENT

2018

FUND : SPECIAL OBLIGATION BOND - CAP. PROJECTS- 014

DEPT	DESCRIPTION	2016 ACTUAL EXPENDITURE	2017 ADOPTED BUDGET	2017 SUPPLEMENTAL APPROPRIATIONS	2018 ADOPTED BUDGET
	Salaries	\$ -	\$ -	\$ -	\$ -
	Contractual Services	-	2,360,363	-	2,000
	Supplies	-	-	-	-
	Capital Outlay	3,800	-	-	319,266
	Total	\$ 3,800	\$ 2,360,363	\$ -	\$ 321,266
5013	MyArts (2011 Bonds)		\$ -	-	\$ -
1522	Independence Animal Shelter (2010 Bonds)	3,800	-	-	-
2600	Truman Medical Center East	-	-	-	-
3601	Rock Island RCA	-	2,238,166	-	321,266
5101	Parking Garage	-	19,484	-	-
8016	Cost of Issuance	-	-	-	-
9100	Operating Transfers	-	102,713	-	-
NON-DEPARTMENTAL		3,800	2,360,363	-	321,266
TOTAL SOB - CAPITAL PROJECT FUND		\$ 3,800	\$ 2,360,363	\$ -	\$ 321,266



2018 REVENUE BUDGET
PUBLIC BUILDING CORP. CAPITAL PROJECT FUND

	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	ADOPTED 2016	ADOPTED 2017	ADOPTED 2018
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-
Misc. Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	46	193	-	-	-
Total Revenues	\$ -	\$ 46	\$ 193	-	-	-
 Estimated Prior Years Fund Balance ¹				<u>2,533,022</u>	<u>864,728</u>	<u>854,230</u>
 Total Available				2,533,022	864,728	854,230
 Appropriations				<u>2,533,022</u>	<u>864,728</u>	<u>827,222</u>
 Undesignated Fund Balance				<u>\$ -</u>	<u>\$ -</u>	<u>\$ 27,008</u>
 Prior Years Fund Balance						
Audited Undesignated Fund Balance (per CAFR):						
At December 31, 2014				\$ 3,852,093	\$ -	\$ -
At December 31, 2015				-	3,416,119	-
At December 31, 2016				-	-	1,718,958
Amount appropriated in prior year's budget				(1,989,337)	(2,533,022)	(864,728)
Supplemental appropriations				(392,500)	-	-
Projected funds in excess/less than expenditures				1,062,766	(18,369)	-
Adjusted Prior Years Fund Balance				<u>\$ 2,533,022</u>	<u>\$ 864,728</u>	<u>\$ 854,230</u>



EXPENSE BUDGET BY DEPARTMENT

2018

FUND : PUBLIC BUILDING CORP - CAP. PROJECTS- 015

DEPT	DESCRIPTION	2016 ACTUAL EXPENDITURE	2017 ADOPTED BUDGET	2017 SUPPLEMENTAL APPROPRIATIONS	2018 ADOPTED BUDGET
	Salaries	\$ -	\$ -	\$ -	\$ -
	Contractual Services	-	-	-	-
	Supplies	-	-	-	-
	Capital Outlay	1,687,768	864,728	-	827,222
	Total	\$ 1,687,768	\$ 864,728	\$ -	\$ 827,222
1510	Public Works Other Road Capital Projects	280,418	326,265	-	290,905
1511	Public Works Road & Equip. (2005 Bonds)	-	-	-	-
1512	Public Works - Road Projects (2006 Bonds)	-	400,509	-	400,509
1540	City of Kansas City - CURS (2006 Bonds)	1,407,350	137,954	-	135,808
1550	City of Raytown - CURS (2006 Bonds)	-	-	-	-
1618	2005 Park Bonds	-	-	-	-
2600	Truman Medical Centers (2006 Bonds)	-	-	-	-
9100	Operating Transfers	-	-	-	-
	NON-DEPARTMENTAL	1,407,350	864,728	-	827,222
	TOTAL PBC - CAPITAL PROJECT FUND	\$ 1,407,350	\$ 864,728	\$ -	\$ 827,222



2018 REVENUE BUDGET
SPORTS COMPLEX SALES TAX CAPITAL PROJECT FUND

	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	ADOPTED 2016	ADOPTED 2017	ADOPTED 2018
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-
Misc. Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	28	220	1,070	500	500	4,000
Total Revenues	\$ 28	\$ 220	\$ 1,070	500	500	4,000
Estimated Prior Years Fund Balance ¹				9,300,000	7,800,000	6,600,000
Transfer from Sports Complex Sales Tax Debt Service				16,499,500	17,999,500	19,196,000
Total Available				25,800,000	25,800,000	25,800,000
Appropriations				25,800,000	25,800,000	25,800,000
Undesignated Fund Balance				\$ -	\$ -	\$ -
 Prior Years Fund Balance						
Audited Undesignated Fund Balance (per CAFR):						
At December 31, 2014				\$ 3,038,962	\$ -	\$ -
At December 31, 2015				-	7,243,860	-
At December 31, 2016				-	-	9,697,440
Amount appropriated in prior year's budget				(10,000,000)	(9,300,000)	(7,800,000)
Projected funds in excess of expenditures				16,261,038	9,856,140	4,702,560
Adjusted Prior Years Fund Balance				\$ 9,300,000	\$ 7,800,000	\$ 6,600,000



EXPENSE BUDGET BY DEPARTMENT

2018

FUND : SPORTS COMPLEX SALES TAX CAPITAL PROJECT- 019

DEPT	DESCRIPTION	2016 ACTUAL EXPENDITURE	2017 ADOPTED BUDGET	2017 SUPPLEMENTAL APPROPRIATIONS	2018 ADOPTED BUDGET
	Salaries	\$ -	\$ -	\$ -	\$ -
	Contractual Services	16,954,263	15,800,000	-	15,800,000
	Supplies	-	-	-	-
	Capital Outlay	1,495,001	10,000,000	-	10,000,000
	Total	<u>\$ 18,449,264</u>	<u>\$ 25,800,000</u>	<u>\$ -</u>	<u>\$ 25,800,000</u>
5016	Kansas City Chiefs Projects	\$ -	\$ -	\$ -	\$ -
5017	Kansas City Royals Projects	-	-	-	-
5018	Repair, Maint., Management, and Ops.	18,449,265	25,800,000	-	25,800,000
5019	Tax Credit Capitalization	-	-	-	-
5021	Chiefs Investment Proceeds	-	-	-	-
5022	Royals Investment Proceeds	-	-	-	-
8016	Cost of Issuance	-	-	-	-
8017	Arbitrage Allowance	-	-	-	-
9100	Operating Trf to Sports Complex Sales Tax D/S	-	-	-	-
NON-DEPARTMENTAL		<u>18,449,265</u>	<u>25,800,000</u>	<u>-</u>	<u>25,800,000</u>
TOTAL SALES TAX CAP. IMP. FUND		<u>\$ 18,449,265</u>	<u>\$ 25,800,000</u>	<u>\$ -</u>	<u>\$ 25,800,000</u>



2018 REVENUE BUDGET
SPORTS COMPLEX/PARKS DEBT SERVICE FUND

	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	ADOPTED 2016	ADOPTED 2017	ADOPTED 2018
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-
Misc. Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	1,000
Total Revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>1,000.00</u>
Estimated Prior Years Fund Balance ¹				-	-	(1,000)
Transfer from Convention/Sports Complex Fund				<u>3,377,000</u>	<u>3,377,000</u>	<u>3,377,000</u>
Total Available				<u>3,377,000</u>	<u>3,377,000</u>	<u>3,377,000</u>
Appropriations				<u>3,377,000</u>	<u>3,377,000</u>	<u>3,377,000</u>
Undesignated Fund Balance				<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Prior Years Fund Balance						
Audited Undesignated Fund Balance (per CAFR):						
At December 31, 2014				\$ 1,066,541	\$ -	\$ -
At December 31, 2015				-	1,066,541	-
At December 31, 2016				-	-	1,066,541
Amount appropriated in prior year's budget				-	-	-
Reserve For Debt Service				<u>(1,066,541)</u>	<u>(1,066,541)</u>	<u>(1,067,541)</u>
Adjusted Prior Years Fund Balance				<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,000)</u>



EXPENSE BUDGET BY DEPARTMENT

2018

FUND : SPORTS COMPLEX/PARKS DEBT SERVICE- 067

DEPT	DESCRIPTION	2016 ACTUAL EXPENDITURE	2017 ADOPTED BUDGET	2017 SUPPLEMENTAL APPROPRIATIONS	2018 ADOPTED BUDGET
	Salaries	\$ -	\$ -	\$ -	\$ -
	Contractual Services	-	3,377,000	-	3,377,000
	Supplies	-	-	-	-
	Capital Outlay	-	-	-	-
	Total	<u>\$ -</u>	<u>\$ 3,377,000</u>	<u>\$ -</u>	<u>\$ 3,377,000</u>
8062	2011A & 2002 Bond Issues - Sports Complex	\$ -	\$ 3,377,000	\$ -	\$ 3,377,000
8016	Cost of Issuance	-	-	-	-
9100	Operating Transfers	-	-	-	-
NON-DEPARTMENTAL		<u>-</u>	<u>3,377,000</u>	<u>-</u>	<u>3,377,000</u>
TOTAL SPORTS COMPLEX DEBT SERVICE FUND		<u>\$ -</u>	<u>\$ 3,377,000</u>	<u>\$ -</u>	<u>\$ 3,377,000</u>



2018 REVENUE BUDGET
PUBLIC BUILDING CORPORATION DEBT SERVICE FUND

	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	ADOPTED 2016	ADOPTED 2017	ADOPTED 2018
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-
Misc. Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	850,500	853,750	840,000	840,000	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	2	-	-	-	-
Total Revenues	\$ 850,500	\$ 853,752	\$ 840,000	840,000	-	-
Estimated Prior Years Fund Balance ¹				-	-	-
Transfer from General, Health, Road & Bridge, and CURS Funds				1,099,250	1,124,000	510,250
Total Available				1,939,250	1,124,000	510,250
Appropriations				1,939,250	1,124,000	510,250
Undesignated Fund Balance				\$ -	\$ -	\$ -
 Prior Years Fund Balance						
Audited Undesignated Fund Balance (per CAFR):						
At December 31, 2014				\$ 3,906,510	\$ -	\$ -
At December 31, 2015				-	2,932,052	-
At December 31, 2016				-	-	2,932,052
Amount appropriated in prior year's budget				-	-	-
Reserve for Debt Service				(3,906,510)	(2,932,052)	(2,932,052)
Adjusted Prior Years Fund Balance				\$ -	\$ -	\$ -



EXPENSE BUDGET BY DEPARTMENT

2018

FUND : PBC LEASEHOLD DEBT SERVICE- 069

DEPT	DESCRIPTION	2016 ACTUAL EXPENDITURE	2017 ADOPTED BUDGET	2017 SUPPLEMENTAL APPROPRIATIONS	2018 ADOPTED BUDGET
	Salaries	\$ -	\$ -	\$ -	\$ -
	Contractual Services	1,939,250	1,124,000	-	510,250
	Supplies	-	-	-	-
	Capital Outlay	-	-	-	-
	Total	\$ 1,939,250	\$ 1,124,000	\$ -	\$ 510,250
8058	Debt Service - 2006A Bonds	1,939,250	1,124,000	-	510,250
8059	Debt Service - 2006B Bonds	-	-	-	-
9100	Operating Transfers	-	-	-	-
NON-DEPARTMENTAL		1,939,250	1,124,000	-	510,250
TOTAL PBC LEASEHOLD DEBT SERVICE FUND		\$ 1,939,250	\$ 1,124,000	\$ -	\$ 510,250



2018 REVENUE BUDGET
OBLIGATIONS TO THE US GOVERNMENT FUND

	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	ADOPTED 2016	ADOPTED 2017	ADOPTED 2018
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-
Misc. Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Estimated Prior Years Fund Balance ¹				-	-	-
Transfer from Park Enterprise				642,693	642,693	642,693
Total Available				<u>642,693</u>	<u>642,693</u>	<u>642,693</u>
Appropriations				<u>642,693</u>	<u>642,693</u>	<u>642,693</u>
Undesignated Fund Balance				<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Prior Years Fund Balance						
Audited Undesignated Fund Balance (per CAFR):						
At December 31, 2014				\$ 642,693	\$ -	\$ -
At December 31, 2015				-	642,693	-
At December 31, 2016				-	-	642,693
Amount appropriated in prior year's budget				-	-	-
Reserve for Debt Service				(642,693)	(642,693)	(642,693)
Adjusted Prior Years Fund Balance				<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



EXPENSE BUDGET BY DEPARTMENT

2018

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

DEPT	DESCRIPTION	2016 ACTUAL EXPENDITURE	2017 ADOPTED BUDGET	2017 SUPPLEMENTAL APPROPRIATIONS	2018 ADOPTED BUDGET
	Salaries	\$ -	\$ -	\$ -	\$ -
	Contractual Services	642,694	642,693	-	642,693
	Supplies	-	-	-	-
	Capital Outlay	-	-	-	-
	Total	\$ 642,694	\$ 642,693	\$ -	\$ 642,693
8050	Debt Service - Army Corp. Payments	-	-	-	-
	Blue Springs Lake Payment	\$ 277,557	\$ 277,558	\$ -	\$ 277,558
	Longview Lake Payment	365,137	365,135	-	365,135
	Total Debt Service	642,694	642,693		642,693
9100	Operating Transfers	-	-	-	-
NON-DEPARTMENTAL		642,694	642,693	-	642,693
	TOTAL LAKES DEBT SERVICE FUND	\$ 642,694	\$ 642,693	\$ -	\$ 642,693



2018 REVENUE BUDGET
SPORTS COMPLEX SALES TAX DEBT SERVICE FUND

	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	ADOPTED 2016	ADOPTED 2017	ADOPTED 2018
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	36,206,147	37,593,723	38,656,062	35,998,000	36,862,000	37,599,000
Misc. Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	5,325,500	5,122,500	5,123,000	5,123,000	5,123,000	5,123,000
Charges for Services	5,191,504	6,293,156	7,299,330	4,972,000	6,130,000	6,550,000
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	94	577	1,912	500	1,500	7,000
Total Revenues	\$ 46,723,245	\$ 49,009,956	\$ 51,080,304	46,093,500	48,116,500	49,279,000
 Estimated Prior Years Fund Balance ¹				440,550	(74,250)	(44,750)
Transfer from Sports Complex Sales Capital Project				-	-	-
Total Available				46,534,050	48,042,250	49,234,250
 Appropriations				46,534,050	48,042,250	49,234,250
 Undesignated Fund Balance				\$ -	\$ -	\$ -
 Prior Years Fund Balance						
Audited Undesignated Fund Balance (per CAFR):						
At December 31, 2014				\$ 17,129,402	\$ -	\$ -
At December 31, 2015				-	18,563,923	-
At December 31, 2016				-	-	18,707,902
Amount appropriated in prior year's budget				(5,266,950)	(440,550)	74,250
Projected revenues in excess/less than expenditures				-	-	-
Reserve for Debt Service				(11,421,902)	(18,197,623)	(18,826,902)
Adjusted Prior Years Fund Balance				\$ 440,550	\$ (74,250)	\$ (44,750)



EXPENSE BUDGET BY DEPARTMENT

2018

FUND : SPORTS COMPLEX SALES TAX - DEBT SERVICE- 072

DEPT	DESCRIPTION	2016 ACTUAL EXPENDITURE	2017 ADOPTED BUDGET	2017 SUPPLEMENTAL APPROPRIATIONS	2018 ADOPTED BUDGET
	Salaries	\$ -	\$ -	\$ -	\$ -
	Contractual Services	50,936,325	48,042,250	-	49,234,250
	Supplies	-	-	-	-
	Capital Outlay	-	-	-	-
	Total	<u>\$ 50,936,325</u>	<u>\$ 48,042,250</u>	<u>\$ -</u>	<u>\$ 49,234,250</u>
8050	Sports Complex Sales Tax Debt	\$ 30,034,550	\$ 30,042,750	\$ -	\$ 30,038,250
9100	Operating Trf to Sports Complex Sales Tax Cap Pr	20,901,775	17,999,500	-	19,196,000
NON-DEPARTMENTAL		<u>50,936,325</u>	<u>48,042,250</u>	<u>-</u>	<u>49,234,250</u>
TOTAL SPORTS COMP SALES TAX DEBT SVC		<u>\$ 50,936,325</u>	<u>\$ 48,042,250</u>	<u>\$ -</u>	<u>\$ 49,234,250</u>



2018 REVENUE BUDGET
SPECIAL OBLIGATION BOND DEBT SERVICE FUND

	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	ADOPTED 2016	ADOPTED 2017	ADOPTED 2018
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-
Misc. Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	109,835	108,413	642,714	107,568	1,510,255	1,506,183
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	4	26	79	-	-	-
Total Revenues	\$ 109,839	\$ 108,439	\$ 642,793	107,568	1,510,255	1,506,183
Estimated Prior Years Fund Balance ¹				-	-	-
Transfer from General, Health, Park, Special Road & Bridge, Special Obligation Bond Capital Project, and CURS Fund				11,626,180	10,224,486	10,824,308
Transfer from Anti-Drug Sales Tax Fund				-	-	-
Total Available				11,733,748	11,734,741	12,330,491
Appropriations				11,733,748	11,734,741	12,330,491
Undesignated Fund Balance				\$ -	\$ -	\$ -
 Prior Years Fund Balance						
Audited Undesignated Fund Balance (per CAFR):						
At December 31, 2014				\$ 751,148	\$ -	\$ -
At December 31, 2015				-	751,167	-
At December 31, 2016				-	-	751,204
Amount appropriated in prior year's budget				-	-	-
Reserve for Debt Service				(751,148)	(751,167)	(751,204)
Adjusted Prior Years Fund Balance				\$ -	\$ -	\$ -



EXPENSE BUDGET BY DEPARTMENT

2018

FUND : SPECIAL OBLIGATION BOND - DEBT SERVICE- 073

DEPT	DESCRIPTION	2016 ACTUAL EXPENDITURE	2017 ADOPTED BUDGET	2017 SUPPLEMENTAL APPROPRIATIONS	2018 ADOPTED BUDGET
	Salaries	\$ -	\$ -	\$ -	\$ -
	Contractual Services	11,729,998	11,734,741	-	12,330,491
	Supplies	-	-	-	-
	Capital Outlay	-	-	-	-
	Total	<u>\$ 11,729,998</u>	<u>\$ 11,734,741</u>	<u>\$ -</u>	<u>\$ 12,330,491</u>
8016	Cost of Issuance	-	-	-	-
8050	Debt Service - Defeasance of 01 & 02 Bonds	-	-	-	-
8060	Independence Animal Shelter Debt	456,762	456,636	-	450,786
8061	MyArts (2011 Bonds)	-	-	-	-
8063	2011B Bond Debt Service	2,116,443	2,146,718	-	2,146,918
8064	2012A Bond Debt Service	5,630,980	2,794,430	-	2,798,830
8065	2013A Bond Debt Service	3,175,500	3,175,700	-	3,182,700
8066	2015 Bond Debt Service	350,313	350,313	-	945,313
8068	2016 Bond Debt Service	-	2,810,944	-	2,805,944
NON-DEPARTMENTAL		<u>11,729,998</u>	<u>11,734,741</u>	<u>-</u>	<u>12,330,491</u>
TOTAL SPECIAL OBLIGATION BOND - DEBT SRV		<u>\$ 11,729,998</u>	<u>\$ 11,734,741</u>	<u>\$ -</u>	<u>\$ 12,330,491</u>



2018 REVENUE BUDGET
ENTERPRISE FUND

	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	ADOPTED 2016	ADOPTED 2017	ADOPTED 2018
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-
Misc. Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	675,000	-	-	-	-
Charges for Services	5,092,530	5,164,659	5,469,743	5,084,400	5,488,050	5,530,450
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	138,765	141,803	152,565	110,000	120,000	135,000
Total Revenues	\$ 5,231,295	\$ 5,981,462	\$ 5,622,308	5,194,400	5,608,050	5,665,450
 Estimated Prior Years Fund Balance ¹				1,981,007	388,907	727,015
 Total Available				7,175,407	5,996,957	6,392,465
 Appropriations				7,175,407	5,663,490	6,392,465
 Undesignated Fund Balance				\$ -	\$ 333,467	\$ -
 Prior Years Fund Balance						
Audited Undesignated Fund Balance (per CAFR):						
At December 31, 2014				\$ 2,459,616	\$ -	\$ -
At December 31, 2015				-	2,069,489	-
At December 31, 2016				-	-	1,961,765
Amount appropriated in prior year's budget				(1,825,670)	(1,981,007)	(388,907)
Unspent Non-Mandated Contingency Fund				100,000	38,674	-
Supplemental Appropriation				-	-	(203,150)
Projected revenues in excess of expenditures				572,061	261,751	-
Supplemental Revenue				675,000	-	-
Cash Flow Reserve Fund (DEBT SERVICE)				-	-	(642,693)
Adjusted Prior Years Fund Balance				\$ 1,981,007	\$ 388,907	\$ 727,015



EXPENSE BUDGET BY DEPARTMENT 2018

FUND : ENTERPRISE- 300

DEPT	DESCRIPTION	2016 ACTUAL EXPENDITURE	2017 ADOPTED BUDGET	2017	2018 ADOPTED BUDGET
				SUPPLEMENTAL APPROPRIATIONS	
	Salaries	\$ 2,697,980	\$ 2,734,267	\$ -	\$ 2,795,521
	Contractual Services	1,662,052	1,561,976	-	2,263,150
	Supplies	832,493	1,049,680	-	1,064,180
	Capital Outlay	504,292	317,566	-	269,615
	Total	\$ 5,696,817	\$ 5,663,490	\$ -	\$ 6,392,465
1305	Information Technology	298,268	297,961	-	299,854
FINANCIAL SERVICES		298,268	297,961	-	299,854
1603	Heritage Programs And Museums	40,296	45,520	-	48,070
1608	Construction Services	-	-	-	164,000
1652	Registrations & Permits	355,852	383,343	-	413,927
1653	Marinas	1,010,790	1,123,942	93,400	1,161,412
1654	Recreational Programs	761,578	666,525	-	703,808
1657	Outdoor Recreation/Day Camps	107,024	136,179	-	136,479
1666	Fred Arbanas Golf Course	1,190,840	1,382,589	-	1,401,785
1670	Special Events	182,481	-	109,750	-
1682	Adair Park Softball Complex	255,241	290,508	-	293,355
OPERATIONS		3,904,102	4,028,606	203,150	4,322,836
1220	Office of Economic Development	10,000	15,000	-	15,000
INTERGOV. RELATIONS AND COMMUNICATIONS		10,000	15,000	-	15,000
5300	Non Departmental-Park Enterprise Fund	841,754	679,230	-	412,933
8005	Contingency Fund	-	-	-	-
8006	Reserve	-	-	-	699,149
9100	Operating Trf to Obligations to US Gov	642,693	642,693	-	642,693
NON-DEPARTMENTAL		1,484,447	1,321,923	-	1,754,775
TOTAL ENTERPRISE FUND		\$ 5,696,817	\$ 5,663,490	\$ 203,150	\$ 6,392,465



2018 REVENUE BUDGET
PROSECUTING ATTORNEY-BAD CHECK FUND

	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	ADOPTED 2016	ADOPTED 2017	ADOPTED 2018
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-
Misc. Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	137,696	94,407	79,500	125,000	93,000	65,000
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	50	86	384	-	-	-
Total Revenues	<u>\$ 137,746</u>	<u>\$ 94,493</u>	<u>\$ 79,884</u>	<u>125,000</u>	<u>93,000</u>	<u>65,000</u>
Estimated Prior Years Fund Balance ¹				101,147	103,795	71,893
Total Available				<u>226,147</u>	<u>196,795</u>	<u>136,893</u>
Appropriations				<u>145,358</u>	<u>146,649</u>	<u>136,893</u>
Undesignated Fund Balance				<u>\$ 80,789</u>	<u>\$ 50,146</u>	<u>\$ -</u>
Prior Years Fund Balance						
Audited Undesignated Fund Balance (per CAFR):						
At December 31, 2014				\$ 149,162	\$ -	\$ -
At December 31, 2015				-	124,153	-
At December 31, 2016				-	-	71,893
Amount appropriated in prior year's budget				(8,515)	-	-
Supplemental Appropriations				(39,500)	(20,358)	-
Projected revenues in excess of expenditures				-	-	-
Cash Flow Reserve Fund (Health Insurance)				-	-	-
Adjusted Prior Years Fund Balance				<u>\$ 101,147</u>	<u>\$ 103,795</u>	<u>\$ 71,893</u>



EXPENSE BUDGET BY DEPARTMENT 2018

FUND : PROSECUTING ATTORNEY BAD CHECK COLLECTION- 029

FUND NOT SUBJECT TO APPROPRIATION

DEPT	DESCRIPTION	2016 ACTUAL EXPENDITURE	2017 ADOPTED BUDGET	2017	
				SUPPLEMENTAL APPROPRIATIONS	2018 ADOPTED BUDGET
	Salaries	\$ 130,932	\$ 141,200	\$ -	\$ 131,444
	Contractual Services	42	5,449	-	5,449
	Supplies	-	-	-	-
	Capital Outlay	-	-	-	-
	Total	<u>\$ 130,974</u>	<u>\$ 146,649</u>	<u>\$ -</u>	<u>\$ 136,893</u>
4101	Prosecuting Attorney	\$ 130,974	\$ 146,649	\$ -	\$ 136,893
PROSECUTING ATTORNEY		<u>130,974</u>	<u>146,649</u>	<u>-</u>	<u>136,893</u>
TOTAL BAD CHECK COLLECTION FUND		<u>\$ 130,974</u>	<u>\$ 146,649</u>	<u>\$ -</u>	<u>\$ 136,893</u>

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2018 REVENUE BUDGET
PROSECUTING ATTORNEY DELINQUENT SALES TAX COLLECTION

	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	ADOPTED 2016	ADOPTED 2017	ADOPTED 2018
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-
Misc. Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	151,641	141,258	158,908	150,000	150,000	155,000
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	151	255	1,268	-	-	-
Total Revenues	\$ 151,792	\$ 141,513	\$ 160,176	150,000	150,000	155,000
 Estimated Prior Years Fund Balance ¹				302,576	294,588	343,196
 Total Available				452,576	444,588	498,196
 Appropriations				117,089	122,106	124,240
 Undesignated Fund Balance				<u>\$ 335,487</u>	<u>\$ 322,482</u>	<u>\$ 373,956</u>
 Prior Years Fund Balance						
Audited Undesignated Fund Balance (per CAFR):						
At December 31, 2014				\$ 409,176	\$ -	\$ -
At December 31, 2015				-	350,588	-
At December 31, 2016				-	-	343,196
Amount appropriated in prior year's budget				-	-	-
Projected revenues in excess of expenditures				-	-	-
Supplemental Appropriation				(106,600)	(56,000)	-
Cash Flow Reserve (Health Insurance)				-	-	-
Adjusted Prior Years Fund Balance				<u>\$ 302,576</u>	<u>\$ 294,588</u>	<u>\$ 343,196</u>



EXPENSE BUDGET BY DEPARTMENT

2018

FUND : DELINQUENT SALES TAX FUND - 030

FUND NOT SUBJECT TO APPROPRIATION

		2017			
		2016 ACTUAL	2017 ADOPTED	SUPPLEMENTAL	2018 ADOPTED
DEPT	DESCRIPTION	EXPENDITURE	BUDGET	APPROPRIATIONS	BUDGET
	Salaries	\$ 112,339	\$ 121,159	\$ -	\$ 123,293
	Contractual Services	28	62		62
	Supplies	-	885	-	885
	Capital Outlay	55,137	-	-	-
	Total	<u>\$ 167,504</u>	<u>\$ 122,106</u>	<u>\$ -</u>	<u>\$ 124,240</u>
4101	Prosecuting Attorney	\$ 167,505	\$ 122,106	\$ -	\$ 124,240
	Prosecuting Attorney	<u>167,505</u>	<u>122,106</u>	<u>-</u>	<u>124,240</u>
	TOTAL DELINQUENT SALES TAX FUND	<u>\$ 167,505</u>	<u>\$ 122,106</u>	<u>\$ -</u>	<u>\$ 124,240</u>

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**2018 REVENUE BUDGET
FEDERAL FORFEITURE FUND**

	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	ADOPTED 2016	ADOPTED 2017	ADOPTED 2018
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-
Misc. Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	139,844	304,197	76,954	-	-	-
Charges for Services ¹	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	155	294	1,136	-	-	-
Total Revenues	\$ 139,999	\$ 304,491	\$ 78,090	-	-	-
 Estimated Prior Years Fund Balance ²				109,663	259,038	288,128
 Total Available				109,663	259,038	288,128
 Appropriations				-	-	-
 Undesignated Fund Balance				<u>\$ 109,663</u>	<u>\$ 259,038</u>	<u>\$ 288,128</u>
 Prior Years Fund Balance						
Audited Undesignated Fund Balance (per CAFR):						
At December 31, 2014				\$ 470,602	\$ -	\$ -
At December 31, 2015				-	408,867	-
At December 31, 2016				-	-	337,128
Amount appropriated in prior year's budget				-	-	-
Projected revenues in excess of expenditures				-	-	-
Supplemental Appropriations				(360,939)	(149,829)	(49,000)
Adjusted Prior Years Fund Balance				<u>\$ 109,663</u>	<u>\$ 259,038</u>	<u>\$ 288,128</u>



EXPENSE BUDGET BY DEPARTMENT

2018

FUND : FEDERAL FORFEITURE FUND - 047

FUND NOT SUBJECT TO APPROPRIATION

DEPT	DESCRIPTION	2016 ACTUAL EXPENDITURE	2017 ADOPTED BUDGET	2017 FUND NOT SUBJECT TO APPROPRIATION	
				SUPPLEMENTAL APPROPRIATIONS	2018 ADOPTED BUDGET
	Salaries	\$ -	\$ -	\$ -	
	Contractual Services	-	-	-	
	Supplies	-	-	-	
	Capital Outlay	16,114	-	-	
	Total	<u>\$ 16,114</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
4151	Multi-Jurisdictional Task Force	\$ -	\$ -	\$ -	\$ -
	Prosecuting Attorney	-	-	-	-
4201	Sheriff	\$ 16,114	\$ -	\$ 49,000	\$ -
	Sheriff	<u>16,114</u>	<u>-</u>	<u>49,000</u>	<u>-</u>
	TOTAL FEDERAL FORFEITURE FUND	<u>\$ 16,114</u>	<u>\$ -</u>	<u>\$ 49,000</u>	<u>\$ -</u>

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2018 REVENUE BUDGET

SHERIFF REVOLVING FUND

	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	ADOPTED 2016	ADOPTED 2017	ADOPTED 2018
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-
Misc. Taxes	-	-	-	-	-	-
Licenses & Permits	330,505	498,445	503,162	360,000	200,000	90,000
Intergovernmental	-	-	-	-	-	-
Charges for Services ¹	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	185	401	2,620	-	-	-
Total Revenues	<u>\$ 330,690</u>	<u>\$ 498,846</u>	<u>\$ 505,782</u>	<u>360,000</u>	<u>200,000</u>	<u>90,000</u>
Estimated Prior Years Fund Balance ²				355,980	575,375	586,619
Total Available				<u>715,980</u>	<u>775,375</u>	<u>676,619</u>
Appropriations				<u>351,193</u>	<u>198,312</u>	<u>208,519</u>
Undesignated Fund Balance				<u>\$ 364,787</u>	<u>\$ 577,063</u>	<u>\$ 468,100</u>

Charges for Services:

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

Prior Years Fund Balance

Audited Undesignated Fund Balance (per CAFR):			
At December 31, 2014	\$ 569,833	\$ -	\$ -
At December 31, 2015	-	612,523	-
At December 31, 2016	-	-	854,788
Amount appropriated in prior year's budget	(21,193)	-	-
Projected revenues in excess of expenditures	-	-	-
Supplemental Appropriations	(192,660)	(37,148)	(268,169)
Adjusted Prior Years Fund Balance	<u>\$ 355,980</u>	<u>\$ 575,375</u>	<u>\$ 586,619</u>



EXPENSE BUDGET BY DEPARTMENT 2018

FUND : SHERIFF REVOLVING - 048

FUND NOT SUBJECT TO APPROPRIATION

				2017	
DEPT	DESCRIPTION	2016 ACTUAL EXPENDITURE	2017 ADOPTED BUDGET	SUPPLEMENTAL APPROPRIATIONS	2018 ADOPTED BUDGET
	Salaries	\$ 215,299	\$ 165,269	\$ -	\$ 168,276
	Contractual Services	4,886	5,110	-	12,310
	Supplies	15,453	18,919	-	18,919
	Capital Outlay	47,893	9,014	-	9,014
	Total	<u>\$ 283,531</u>	<u>\$ 198,312</u>	<u>\$ -</u>	<u>\$ 208,519</u>
4201	Sheriff	\$ 283,532	\$ 198,312	\$ 268,169	\$ 208,519
SHERIFF		<u>283,532</u>	<u>198,312</u>	<u>268,169</u>	<u>208,519</u>
TOTAL SHERIFF REVOLVING FUND		<u>\$ 283,531</u>	<u>\$ 198,312</u>	<u>\$ 268,169</u>	<u>\$ 208,519</u>

THIS IS FOR INFORMATIONAL PURPOSES ONLY



Economic Data & Statistics

Location

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

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

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

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

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

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

Interstates and Major Highways

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



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
- Mid-America Nazarene University
- Missouri Western State University
- Park University
- Rockhurst University
- University of St. Mary
- University of Kansas
- University of Missouri – Kansas City
- Webster University
- William Jewell College

Other nearby major institutions from which area employers recruit:

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

Museums of Jackson County

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



Economic Data & Statistics

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

Major Sports

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

The Performing Arts

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

Theatres

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



Economic Data & Statistics

Other Attractions

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



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US Census Bureau QuickFacts

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

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

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

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

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



JACKSON COUNTY, MISSOURI

US Census Bureau QuickFacts

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

Families & Living Arrangements

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

Education

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

Health

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

Economy

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

Transportation

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

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

Businesses

Businesses

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



JACKSON COUNTY, MISSOURI

US Census Bureau QuickFacts

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

Geography

Geography

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

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

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

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



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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.
2. By Department – Each Department’s budget is broken down by line item.

A. FUND

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

GENERAL FUND:

001 General

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

SPECIAL REVENUE FUNDS:

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

CAPITAL PROJECT FUNDS:

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

DEBT SERVICE FUNDS:

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

ENTERPRISE FUND:

300 Park Enterprise

B. DEPARTMENTS

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

County Legislature

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

County Administration

1001 County Administration

County Counselor

1101 County Counselor

Financial Services

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



Chart of Accounts

Operations

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

Public Works

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

Parks + Recreation

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

Intergovernmental Relations & Communications

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

Medical Examiner

2001 Medical Examiner

Truman Medical Center

2600 TMC

Judicial Functions

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

Public Administrator

3501 Public Administrator

Prosecutor

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

Sheriff

4201 Sheriff
4206 Sheriff – Emergency Preparation

Ethics, Human Relations & Citizen Complaints

4501 EHRCC

Kansas City Election Board

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

Jackson County Election Board

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



Chart of Accounts

COMBAT

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

Non-Departmental

By Fund:

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

CURS agencies

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

Emergency 911

5031 Emergency 911 System

Domestic Violence Assistance

7101 Domestic Violence Assistance

Outside Agencies

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

7401 Children's Mercy Hospital
 7601 Swope Health Services
 • Homeless Healthcare
 • Mental Health
 • Chronic Disease
 • Low Birth
 7605 KC Free Health – Dental
 7703 Cabot Westside Clinic
 7704 KC Free Health – Aids
 7705 Ad Hoc
 7706 One Good Meal
 7707 Calvary Comm Outreach Network
 7709 Lees Summit Youth/Peer Court
 7713 Samuel Rodgers Health Center
 7716 MOCSA – Metro Org to Counter Sexual Asslt
 7718 Rose Brooks
 7731 Palestine Senior Citizen Academy
 7733 Synergy
 7734 One Goal Consultants
 7735 WEB DuBois
 7736 United Inner-City Services
 7738 Morningstar's Development
 7742 Northwest CDC
 7743 Operation Breakthrough
 • Speech Therapy
 • Psychiatric Support
 • Food Assistance
 7750 Swope Ridge Geriatric Center
 7758 Kansas City Sports Commission
 7759 Underprivileged Children/Scholar
 7761 Great Plains SPCA
 7764 Lee's Summit Social Services
 7765 Mattie Rhodes
 7766 Northeast Chamber of Commerce
 7767 Cornerstones of Care
 7769 River of Refuge – Trans. Housing
 7771 Giving the Basics
 7772 Happy Bottoms
 7773 Raytown Emer. Assistance Prgm.
 7774 Sheffield Place
 7775 Foster Adopt Connect
 7776 aSTEAM Village
 7778 MidWest Music Foundation
 7779 Bishop Sullivan Center
 7780 Don Bosco Community Center
 7781 Guadalupe Center
 7782 Redemptorist Center
 7783 Shepard's Center of KC Central
 7784 Whatsoever Comm. Center



Chart of Accounts

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

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



Chart of Accounts

C. EXPENDITURE ACCOUNT OBJECTS

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

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

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

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

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

Personnel Services

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

Contractual Services

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

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



Chart of Accounts

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

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

Supplies

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



Chart of Accounts

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

Capital

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



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Glossary

Account Number

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

Actual Revenue or Expenditures

The revenue and expenditures incurred in previous fiscal years.

Adopted Budget

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

Ad valorem Taxes

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

Appropriation

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

Assessed Valuation

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

Assets

Resources owned or held by the County having monetary value.

Balanced Budget

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

Basis of Accounting

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

Basis Point

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

Beginning Fund Balance

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

Bond

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

Bond Rating

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

Bonded Debt

The portion of County debt represented by outstanding bonds.

Bond Discount

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

Bond Premium

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

Bond Rating

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



Glossary

Bond Refinancing

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

Budget

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

Budget Adjustment

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

Budget Amendment

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

Budget Basis

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

Budget Calendar

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

Budgetary Control

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

Budget Document

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

Budget Message

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

Budget Ordinance

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

CAFR

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

Capital Asset

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

Capital Budget

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

Capital Expenditure

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

Capital Improvements

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

Capital Outlay

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



Glossary

Capital Projects Fund

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

Cash Basis Accounting

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

Certificate of Deposit

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

Chart of Accounts

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

Commodities

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

Competitive Bid

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

Constant/Real Dollars

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

Consumer Price Index (CPI)

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

Contractual Services

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

Debt Service Fund

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

Delinquent Taxes

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

Department

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

Depreciation

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

Disbursement

The expenditures of money from an account.

Division

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

Employee (Fringe) Benefits

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

Encumbrance

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



Glossary

Enterprise Fund

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

Estimated Revenue

The estimated budget revenue for the new fiscal year.

Expenditure

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

Expense

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

Fees

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

Fiscal Period

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

Fiscal Policy

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

Fiscal Year

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

Fixed Assets

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

Full Faith and Credit

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

Full-Time Equivalent Position (FTE)

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

Fund

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

Fund Balance

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

Generally Accepted Accounting Principles (GAAP)

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

GASB

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



Glossary

General Fund

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

General Obligation Bond

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

GFOA

Government Finance Officers Association

Grants

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

Home Rule Charter

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

Intergovernmental Revenue

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

Internal Service Fund

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

Lapsing Appropriation

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

Levy

To impose taxes for the support of County government.

Liability

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

Licenses, Permits, & Fees

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

Line Item

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

Long Term Debt

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

Maintenance

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

Materials & Supplies

Expendable operating supplies necessary to conduct daily departmental activity.

Modified Accrual Accounting

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



Glossary

Mil

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

Mil Levy Rollback

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

Operating Budget

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

Operating Expenses/Expenditures

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

Operating Transfer

A transfer of resources from one fund to another.

Ordinance

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

Pay-As-You-Go Basis

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

Personal Services

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

Personal Property

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

Prior Year Encumbrances

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

Program

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

Program Budget

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

Program Measurements

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

Projected Expenditures and Revenues

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

Property Tax

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

Public Hearing

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

Recommended Budget

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



Glossary

Reserve

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

Resolution

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

Resources

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

Revenue

Monies which the County receives as income.

Revenue Bonds

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

Sales Tax

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

Source of Revenue

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

Special Revenue Fund

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

Supplemental Appropriation

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

Supplies

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

Taxes

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

Tax Base

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

Tax Levy

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

Tax Rate

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

TIF (Tax Increment Financing)

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

Transfer

Movement of money from one account to another.

Three Percent State Mandated Contingency

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



Glossary

Unreserved Fund Balances

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

User Charge

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

