

# Jackson County, Missouri



## **Recommended Budget By Fund & Department Line**

**Fiscal Year 2024**

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## Table of Contents

### Introduction

2024 Budget Message.....	9
Elected Officials.....	17
History of Jackson County.....	19
Economic Data & Statistics .....	21
US Census Bureau QuickFacts.....	27
Cities of Jackson County.....	31

### Budget Policies

Funds & Purposes .....	33
Fiscal Policies & Accounting Principles .....	37
The Budget Cycle & Policies.....	45
Chart of Accounts.....	51

### Analysis

Estimated Revenues, Appropriations & Fund Balances.....	59
Comparison of Budgets & Trend Analysis.....	64

## **ADOPTED BUDGET BY FUND**

### General Fund

General Fund - 001.....	71
County Improvement Fund - 013 .....	75

### Special Revenue Funds

Health Fund - 002.....	77
Park Fund - 003 .....	79
Special Road & Bridge Fund - 004.....	81
Sewer Fund - 005 .....	83
Convention & Sports Complex Fund - 007.....	85
Anti-Crime Sales Tax Fund - 008 .....	87
Grant Fund - 010.....	89
Prosecuting Attorney Training – 026 .....	91
Law Enforcement Training Fund - 028.....	93
Emergency 911 Service Fund - 031.....	95
Inmate Security Fund - 036.....	97
Domestic Abuse Fund - 041 .....	99
Recorders' Technology Fund - 042 .....	101
Homeless Assistance Fund - 043.....	103
Recorder's Fee Fund - 044 .....	105
Assessment Fund - 045 .....	107
American Rescue Plan – 050.....	109

### Capital Project Fund

Rock Island Railroad C/P Fund - 011 .....	111
Sports Complex Sales Tax C/P Fund - 019.....	113



## Table of Contents

New Detention Center C/P Fund – 024 .....	115
---	-----

### Debt Service Funds

Obligations to US Government D/S Fund - 070 .....	117
Sports Complex Sales Tax D/S Fund - 072.....	119
Special Obligation Bond D/S Fund - 073 .....	121

### Enterprise Fund

Park Enterprise Fund - 300.....	123
---------------------------------	-----

### Internal Service Fund

Prosecuting Attorney Bad Check Collection Fund – 029 .....	125
Prosecuting Attorney Delinquent Sales Tax Fund - 030.....	127
Federal Forfeiture Fund - 047 .....	129
Sheriff's Revolving Fund - 048.....	131
Self-Insurance Fund - 060 .....	133

## **ADOPTED BUDGET BY DEPARTMENT LINE ITEM**

### County Administration

Budget Overview.....	137
Communications .....	139
County Events.....	140
State of the County.....	141
County Counselor's Office .....	143
County Executive's Office .....	145
County Charter Review.....	146
County Memberships .....	147
Domestic Violence.....	148
Economic Development .....	149
Jackson County Arts Commission.....	150
Ethics, Human Relations & Citizen Complaints.....	151
Housing Resource Commission.....	153
Legislature As A Whole .....	154
Auditor's Office.....	155
Compliance.....	156
Clerk of the County.....	157
First District At Large .....	159
Second District At Large .....	160
Third District At Large.....	161
First District .....	162
Second District.....	163
Third District.....	164
Fourth District.....	165
Fifth District .....	166
Sixth District .....	167
Outside Agencies .....	168



## Table of Contents

### County Operations

Budget Overview.....	169
Assessment Department.....	173
Board of Elections	
Jackson County Election Board.....	177
Kansas City Election Board .....	181
Board of Equalization .....	185
County Municipal Court .....	186
Collections.....	187
Delinquent Tax Sale .....	189
Senior Tax Relief .....	190
Finance .....	191
Budget Office .....	193
Purchasing .....	194
Office Services .....	195
Human Resources .....	197
Merit Commission .....	198
Tuition Assistance.....	199
Unemployment Claims .....	200
Wellness Incentive.....	201
Information Technology.....	203
Jackson County Land Trust.....	205
Jackson County Sports Authority .....	207
Mid-America Regional Council.....	209
Public Works	
Director's Office.....	211
Development .....	212
Engineering.....	213
Fleet Replacement.....	214
Planning Commission .....	215
Road & Bridge Maintenance .....	216
Special Projects.....	218
Vehicle Maintenance Center .....	219
Yard Waste Facility .....	220
Recorder of Deeds .....	221
University of Missouri Extension .....	226

### County Public Health

Budget Overview.....	227
Environmental Health .....	229
Animal Control.....	230
Carriage Oaks.....	231
City of Blue Springs.....	232
Trophy Estates .....	233
Household Hazardous Waste .....	234
Medical Examiner .....	235
Public Administrator .....	237
Indigent Burials/Cremations.....	238



## Table of Contents

University Health .....	239
Jackson County Health Department .....	240
ARPA Disadvantaged Communities .....	241
ARPA Public Health .....	242

### County Public Safety

Budget Overview.....	243
COMBAT .....	245
Jackson County Drug Task Force .....	247
Kansas City Police Department .....	249
Prosecuting Attorney .....	251
Criminal Prosecution .....	253
Deferred Prosecution .....	254
Family Support .....	255
Public Defender.....	256
Sheriff.....	257
Fleet Replacement.....	260
Regional Radio System .....	261
Corrections.....	263
Detention Population Control .....	266
Emergency 911 .....	267
911 Initiatives.....	268

### Courts

Budget Overview.....	269
Circuit Court .....	271
Family Court.....	275

### Facilities Management

Budget Overview.....	281
14 <sup>th</sup> St Parking Garage.....	283
Administration Building .....	284
Animal Shelter.....	286
Community Justice Building.....	287
Detention Center .....	288
New Detention Center .....	289
Eastern Jackson County Courthouse.....	291
Election Board/Warehouse.....	292
Health Building.....	293
Independence Prosecutor's Office .....	294
Kansas City .....	295
Medical Examiner Building .....	297
Old Health Building .....	298
Technology Center .....	299
Truman Courthouse .....	300
Vehicle Maintenance Center .....	301



## Table of Contents

### Parks + Rec

Budget Overview.....	303
Adair Softball Park .....	305
Construction Services.....	306
Director's Office .....	307
Fleet Replacement .....	308
Fred Arbanas Golf Course .....	309
Heritage Programs & Museums.....	311
Marinas .....	313
Natural Resources.....	314
Operations .....	315
Oppenstein Park.....	317
Outdoor Recreation/Day Camps.....	318
Recreational Programs.....	319
Registration & Permits.....	320
Rock Island Rail Corridor Authority.....	321
Safety/Interpretation .....	323
Special Events .....	324
Special Recreation.....	325
Trail Maintenance .....	326

### Internal Services

Budget Overview.....	327
Capital Projects .....	329
Contingency - State Mandated 3% .....	330
Debt Service .....	331
Operating Transfers .....	332

### Appendix

Tax Ordinance .....	333
Budget Ordinance .....	337
Glossary.....	345



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**FRANK WHITE, JR.**  
Jackson County Executive

DATE: November 15, 2023

TO: DaRon McGee, Chairman Jackson County Legislature  
Members of the County Legislature

FROM: Frank White Jr., Jackson County Executive

RE: FY 2024 Jackson County Budget Transmittal

Dear Members of the Jackson County Legislature,

I am pleased to submit for your consideration the Jackson County, Missouri budget for the fiscal year that begins January 1, 2024. This budget totals \$681.8 million, an increase of \$275.6 million or 67.9% more than the adopted FY 2023 budget. The large change in the budget is primarily the result of \$199.7 million added to the budget for the current design and construction of the new Jackson County Detention Center. Included as well as is \$13.3 million in debt service on the new detention center, which is supported through 2024 by bond proceeds, and \$11.9 million more in anticipated transfers of revenues generated at and exclusively for the Truman Sports Complex. After adjusting for these changes, the base operating budget is \$456.9 million for 2024 which is \$50.8 million or 12.5% more than the 2023 adopted budget.

The 2024 budget does not include the allocation of any remaining American Rescue Plan Act (ARPA) funds. The 2024 budget also does not include any appropriations for the Marijuana Sales Tax funds as the first distributions has yet to be received by the County and recently filed litigation in St. Louis County casts a cloud over that new revenue stream. Once I feel comfortable about forming a revenue estimate for the 3% marijuana sales tax, I will submit a separate ordinance allocating those funds.

The major revenue streams of the County remain stable and reflective of a strong local economy. Sales tax revenues are estimated to increase by 1.1% in FY 2024 from 2023 levels that are growing at an

estimated 1.3% rate. Property taxes in 2024 are anticipated to grow at a rate of 1% due to anticipated new construction that will be placed on the tax rolls in 2024. There are no planned increases or reductions to the 2024 property tax levy total other than the statutorily required sales tax adjustment and the Hancock Amendment.



### **This Budget Continues to Invest in Our Most Important Asset, Our Associates.**

In 2024, I am recommending a 4% merit increase for all County associates not covered by a collective bargaining agreement that will be available to all eligible associates on their employment anniversary dates. The estimated cost of this merit increase is \$1.0 million across all funds of the County. This budget is the fourth year in a row where the budget has recommended at least a merit increase for all County associates while paying our associates a market competitive wage. It is our hope that the County's continued strong financial position will allow these investments in our staff to continue for many years to come.

This budget also allocates the full 14.9% increase in health care costs for fiscal year 2024. This increase will cost the County an additional \$3.4 million and bring the total expenditure on associate health care premiums to \$22.97 million in 2024. The County must continue to identify ways to control these annual cost increases. Future options will include self-funding beginning in 2025 to better manage costs but future benefit reductions must also be considered.

This budget also fully funds a sizeable improvement in the Jackson County Retirement System by supporting an increase in the pension multiplier to 1.6 of an eligible associates' years of service. The cost of this improved benefit and fully funding our current pension obligation is \$3.0 million for next year. This is the first significant improvement in the pension system since 1990 when the multiplier was last increased. Our pension system remains nearly fully funded at a 91% ratio and this benefit improvement will allow the County to improve the one remaining area of a recent pay and benefit market analysis that was considered below market.

The 2024 budget also continues to fully fund the amount needed for staff training and development at a cost of \$1.76 million. A total of 2% of the departmental regular full-time salary budget is included to provide professional and specialized skills development training for all County staff.

This budget fully supports market-based pay adjustments for sworn personnel in the Sheriff's Office, as well as prosecutors, legislative aides, physicians in the Medical Examiner's Office, and a market leading starting salary of \$25 per hour for corrections staff.

This budget also fully funds a recent market-based salary adjustment for all county-funded staff of the 16<sup>th</sup> Circuit Court as well cost of living and merit increases provided to the Court in 2023.

### **This Budget Continues to Reinvest in Basic County Services**

This budget recommends additional staff in several departments to meet expanded customer service and improve overall response to the organization and to the Community. A total of 22 new full-time equivalent positions are added in the 2024 budget in the following areas:

- Ten Sheriff Deputy Recruit positions are added to the Sheriff's Office for 2024. These new positions are entirely funded by vacancies in other deputy positions that occur due to separation and retirement. These new positions will hopefully allow the Sheriff to attract potential candidates by placing them in a paid position while they attend a regional police academy. Current practice is to hire candidates after they have graduated from an academy which limits the number of candidates available to be hired.

- Six new positions are added in the Collections Department at a cost of \$356,736 to properly staff at both courthouses the new senior property tax relief program that was established by the Legislature after Senate Bill 190 was approved by the State Legislature.
- Two new forensic technician positions are being added to the Medical Examiner's Office at a cost of \$135,716 to alleviate weekend staffing and workload issues brought on by the significant increase in homicides as well as the ongoing opioid crisis.
- This budget recommends the creation of a forester position in the Parks Fund at a cost of \$67,853 to reduce reliance on County term and supply contractors who provide similar services at a higher cost.
- Two new attorney positions are added in the Prosecutor's Office at a cost of \$214,354. These positions will be used to carry the increased workload of the Violent Crimes division.
- Lastly, two part-time positions in the Office of the County Clerk will be converted to full-time positions to better serve the needs of the County Legislature who have significantly increased the number of meetings (both internal and external) that they are holding.

This budget fully funds street maintenance efforts in the unincorporated area of the County at \$3 million an increase of 50% over 2023 levels from available road and bridge funds. In addition to full funding, this budget recommends that all street resurfacing work be done on a contract basis to improve timeliness and overall quality of the work. This approach will also allow our road crews to focus exclusively on maintenance, which should improve the timeliness of that effort as well.

Health care costs continue to escalate at the current Jackson County detention center. Behavioral health and medical care cost for detainees is estimated at \$7.8 million for 2024 from Health Levy funds. This is an increase of \$1.3 million or more than 20% over 2023 expenditures.

This budget recommends an allocation of \$500,000 from available 911 funds to the United Way of Greater Kansas City to support Jackson County's portion of the annual operating budget of the 211 system. This 24-hour seven day a week phone operation provides emergency assistance and referrals for residents in need of social service assistance such as utility bill assistance and mental health referrals in the metropolitan area. The United Way 211 system receives over 100,000 calls per year of which 70% are residents of Jackson County. A strong functioning 211 phone system provides an invaluable safety net for our residents and keeps calls and service requests out of the 911 system. The United Way is seeing a continued decline in philanthropic and corporate support and is seeking alternative ways to support this critical safety net for residents. It is hoped that an initial contribution by Jackson County, whose residents are the largest user of this service, will encourage other counties in the metropolitan area to participate.

**This Budget Continues to Invest in Critical Technology Enhancements and Modernized Equipment**

This budget recommends \$200,000 in 2024 County Improvement Funds be used to replace an aging document management system in the Medical Examiner's Office. Funds appropriated for this purpose in 2023 went unspent and need to be reappropriated again in 2024.

This budget recommends the continuation of the \$3 million allocation of 911 funds to upgrade 911 communication centers and dispatching operations throughout the County.

The 2024 budget recommends \$1,119,120 to replace and upgrade the voting equipment at the Jackson County Board of Elections. \$600,000 of this cost is estimated to come from the State of Missouri who has begun paying their share of local election costs. In addition, future election costs for the County will be reduced by paying for the equipment upfront rather than leasing the equipment.

This budget also recommends \$701,000 from County 911 funds to replace the inadequate mobile command post used by the Sheriff's Office. This new vehicle will replace an old ambulance that is currently used as the mobile command post. This new piece of equipment can be used for a variety of emergency needs throughout the County including the capability to operate a remote 911 dispatch facility if our main dispatch system became inoperable.

This budget maintains the resources needed for proper maintenance of a PC Lifecycle program which will ensure that County computers stay up to date with the most current technology. Peripheral accessories such as monitors and docking stations will be added to the leases in 2024 to simplify the procurement expense associated with all the components that go along with the personal computer.

This budget recommends an allocation of \$410,000 from County Improvement Funds to ensure a successful implementation of the new Workday system that will replace our legacy HR and Finance systems. We are scheduled to go-live with Workday on December 18, 2023. The supplemental funding will keep contract support staff available for the first few months of implementation and allow for the implementation of other tools in Workday such as the budget module that will allow for a redesigned budget document for the 2025 budget.

This budget recommends \$533,000 for contract staffing to assist in the implementation and to address potential change orders associated with the new Collection system being implemented by the County that is scheduled to go-live in 2025. One significant change is the potential reconfiguration of the new system to accommodate the Senior Tax Relief program that begins in 2024 and was not anticipated when the system was purchased in 2022.

\$100,000 is budgeted in County Improvement Funds to purchase a new Constituent Relationship Management Software for the County Clerk.

A total of \$500,000 is allocated to the Prosecutor to purchase scanning services to digitize records in the Family Support Division of the Department. This will eventually reduce the footprint of the division in rented space that the division now occupies.

This budget also provides \$250,000 from Parks funds to the Information Technology department to continue to upgrade the security cameras and required connectivity at various parks facilities managed by our Parks + Recreation Department. This is the second year of an estimated four-year process to fully upgrade the video surveillance capabilities throughout our county parks.

This budget also recommends \$910,000 from the Parks Enterprise Fund for the replacement of nearly all grounds maintenance equipment used at the Fred Arbanas Golf Course.

Along with our investments in technology, this budget also fully funds a fleet replacement program across all departments. This program includes the continued purchase of specialized equipment such as mowers and dump trucks and the leasing of passenger and light-duty vehicles.

#### **This Budget Continues Several Initiatives begun in prior years.**

In the 2022 budget, costs associated with property insurance, general liability and workers compensation were allocated to the departments based on actual experience and usage over the last three years. General legal liability for 2024 is again estimated at \$1.575 million, workers compensation is estimated at \$1.95 million, or a 32% increase over 2023. Vehicle liability and equipment insurance is estimated at \$675,000 and property insurance for the County is estimated at \$2.6 million, an increase of nearly 24% from FY 2023. Of that \$2.6 million, a total of \$1.5 million is for property insurance at the stadiums and \$413,000 is property insurance for University Hospital-Lakewood.

This budget also fully allocates \$36 million in COMBAT sales tax collections and reserves using the percentages allocated by Resolution No. 10950 as passed by the Legislature in 1994. Ultimately, the County Legislature may choose to continue to follow this funding formula or may choose to allocate the funds in a different manner moving forward as the reserves will be exhausted in just a few more years.

This budget recommends the allocation of \$66,076 to the City of Blue Springs from the Sewer Fund. The City of Blue Springs annexed the Carriage Oaks neighborhood and began operating the neighborhood sewer plant in 2023. The funding to Blue Springs reflects the accumulated surplus generated by Jackson County over its years of operating the plant. The County will continue to operate the Trophy Estates wastewater plant out of the Sewer Fund, but no rate increases are anticipated for 2024.

#### **This Budget Continues to Significantly Reinvest in Critical County Facilities**

A total of \$17.6 million is allocated in County Improvement Funds for the County to purchase the furniture and technology needed at our new detention center. This equipment will need to be purchased in 2024 for delivery in 2025 as the new detention center prepares to open in late 2025 or early 2026.

A total of \$625,000 is provided to the 16<sup>th</sup> Circuit to replace the roofs at the Hilltop Juvenile Facility near University Hospital-Lakewood.

A total of \$130,000 is allocated to the Facilities Division of Public Works to replace the roof of the Prosecutor's Office in downtown Independence.

This budget allocates \$200,000 to begin repairs and replacement of an inadequate heating, cooling, and ventilation system at the Jackson County Animal Shelter.

A total of \$365,700 is allocated to make repairs and modest security improvements at the Sheriff's Headquarters building and the Sex Offender Registry offices.

A total of \$1.6 million in County Improvement Funds is allocated for critical improvements in the County's Park system. Parks projects that receive county improvement funding in 2023 include \$1.01 million to connect the Little Blue Trace Trail into the Rock Island Trail near Hwy 350 and Noland Road. Other parks projects include \$600,000 to create a new trailhead on Railroad St along the Rock Island Trail in Raytown. Both projects were funded in 2023 with construction now estimated to begin in 2024.

Modest improvements are budgeted for improvements to three courthouses owned by the County:

- A total of \$300,000 in County Improvement Funds is allocated to replace the carpet, furniture and upgrade the sound equipment in the legislative chambers of the downtown Kansas City courthouse.
- \$50,000 for further heating and cooling improvements at the Independence courthouse.
- \$365,000 for heating, cooling, floor, and accessibility improvements to the Historic Truman Courthouse in Independence.

An allocation of \$1.2 million in County Improvement Funds for the replacement of a bridge on Buckner-Tarsney Road north of the City of Buckner. This project was funded for design in 2023 and is scheduled for construction in 2024.

A detailed list of all the proposed capital improvements using County Improvement Funds is attached at the end of this budget message. It is imperative that the County identify a funding source to address an ever-increasing backlog of facility repair needs at County facilities. This 2024 budget reflects the last year of a significant amount of funds available for county capital improvements. Beginning in 2025, \$16 million will be needed to pay the debt service on the new Jackson County Detention Center.

## Conclusion

I want to thank all the County staff for their work in preparing this budget. I also want to thank the directors of the individual departments who participated in lengthy meetings as the budget has been developed over the last few months. This FY 2024 submitted budget builds upon a strong financial foundation built over the last few years and prepares the County for a vibrant future. We stand ready to answer all questions that you may have as you deliberate upon this budget.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Frank White Jr.', with a long horizontal line extending to the left.

Frank White Jr., Jackson County Executive

**County Improvement Fund Planned Expenditures  
FY 2024**

<b>Project</b>	<b>Amount Needed</b>	<b>Carryover Funding</b>
<b>County Facilities</b>		
Examiner Building Roof	\$ 130,000	x
Truman Courthouse (HVAC, Floor, and ADA Improvements)	\$ 365,000	x
DTCH (Legislative Chambers upgrade)	\$ 300,000	
Animal Shelter (HVAC Repairs and kennel Improvements)	\$ 200,000	
Independence Courthouse (HVAC improvements)	\$ 50,000	
<b>Subtotal:</b>	<b>\$ 1,045,000</b>	
<b>New Detention Center Project</b>		
Detention Center Special Inspections	\$ 800,000	x
Detention Center Furnishings, Fixtures and Equipment	\$ 8,084,000	
Detention Center Technology	\$ 9,490,000	
Detention Center Additional Contingency	\$ 807,125	x
<b>Subtotal:</b>	<b>\$ 19,181,125</b>	
<b>Courts</b>		
Family Courts Hilltop Facility (New Roof)	\$ 625,000	
<b>Subtotal:</b>	<b>\$ 625,000</b>	
<b>Information Technology</b>		
Medical Examiner Document Management System	\$ 200,000	x
Workday Additional Module Implementation	\$ 410,000	
New Collections Software (Project Management, change orders)	\$ 533,000	
Business Continuity Planning	\$ 100,000	
Consituent Relationship Management Software (County Clerk)	\$ 100,000	
New Network Gear for Truman Courthouse	\$ 130,000	
<b>Subtotal:</b>	<b>\$ 1,473,000</b>	
<b>Parks + Recreation</b>		
Little Blue Trace/Rock Island Trail Connector at Noland and MO 350	\$ 1,011,000	x
Rock Island Trail/Railroad St. Trailhead	\$ 600,000	x
<b>Subtotal:</b>	<b>\$ 1,611,000</b>	
<b>Prosecutor</b>		
Scanning services for Family Support Division	\$ 500,000	
<b>Subtotal:</b>	<b>\$ 500,000</b>	
<b>Public Works</b>		
Buckner Tarsney Bridge north of Buckner (Construction)	\$ 1,200,000	
<b>Subtotal:</b>	<b>\$ 1,200,000</b>	
<b>Sheriff</b>		
Sex Offender Registration Unit (safety and security improvements)	\$ 66,000	
Training Range Improvements and repairs	\$ 22,000	
Headquarters Property & Evidence Room (new firearms shelving)	\$ 120,000	
Headquarters repair south parking lot & lower level flooring	\$ 157,700	
<b>Subtotal:</b>	<b>\$ 365,700</b>	
<b>Total:</b>	<b>\$ 26,000,825.00</b>	





# County Elected Officials



Frank White, Jr.  
County Executive



Jean Peters Baker  
Prosecuting Attorney



Darryl Forte'  
Sheriff



Jaylen Anderson  
1st District At-Large



Donna Peyton  
2nd District At-Large



Megan Marshall  
3rd District At-Large



Manny Abarca IV  
1st District



Venessa Huskey  
2nd District



Charlie Franklin  
3rd District



DaRon McGee  
4th District



Jeanie Lauer  
5th District



Sean Smith  
6th District

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## County History

### Early History

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



*Jackson County Courthouse located in downtown Kansas City, MO.*

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

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

### Harry S. Truman

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

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

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

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



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



## County History

### **Governance**

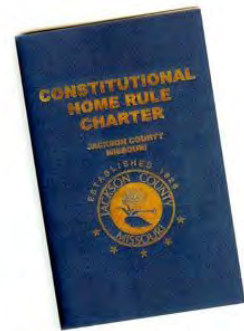
In 1970, the voters of the county adopted a Constitutional Home Rule Charter which established the Executive position and the County Legislature. Both the County Executive and the members of the County Legislature are elected by the voters to govern Jackson County. The Constitutional Home Rule Charter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



*The County Legislature in session.*

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

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



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



## Economic Data & Statistics

### **Location**

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

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

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

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

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

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

### **Interstates and Major Highways**

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



## Economic Data & Statistics

### **Major Parks**

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

\*Denotes the park is maintained by the County

### **Schools, Colleges, & University**

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

#### The County features 12 public school districts.

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

#### Private Schools

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





## Economic Data & Statistics

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

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

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

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

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

### Other nearby major institutions from which area employers recruit:

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

### Museums of Jackson County

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



## Economic Data & Statistics

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

### **Major Sports**

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

### **The Performing Arts**

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

### **Theatres**

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





### **Other Attractions**

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



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## US Census Bureau QuickFacts

PEOPLE	Jackson County, Missouri	State of Missouri	United States
<b>Population</b>			
Population estimates, July 1, 2023, (V2023)	NA	6,196,156	334,914,895
Population Estimates, July 1, 2022, (V2022)	716,531	6,177,168	333,271,411
Population estimates base, April 1, 2020, (V2023)	NA	6,154,889	331,464,948
Population estimates base, April 1, 2020, (V2022)	717,206	6,154,889	331,464,948
Population, percent change - April 1, 2020 (estimates base) to July 1, 2023, (V2023)	NA	0.70%	1.00%
Population, percent change - April 1, 2020 (estimates base) to July 1, 2022, (V2022)	-0.10%	0.40%	0.50%
Population, Census, April 1, 2020	717,204	6,154,913	331,449,281
Population, Census, April 1, 2010	674,158	5,988,927	308,745,538
<b>Age and Sex</b>			
Persons under 5 years, percent	6.00%	5.70%	5.60%
Persons under 18 years, percent	22.90%	22.10%	21.70%
Persons 65 years and over, percent	16.10%	18.00%	17.30%
Female persons, percent	51.40%	50.60%	50.40%
<b>Race and Hispanic Origin</b>			
White alone, percent	70.00%	82.50%	75.50%
Black or African American alone, percent(a)	23.40%	11.70%	13.60%
American Indian and Alaska Native alone, percent(a)	0.70%	0.60%	1.30%
Asian alone, percent(a)	2.00%	2.30%	6.30%
Native Hawaiian and Other Pacific Islander alone, percent(a)	0.30%	0.20%	0.30%
Two or More Races, percent	3.60%	2.70%	3.00%
Hispanic or Latino, percent(b)	10.10%	4.80%	19.10%
White alone, not Hispanic or Latino, percent	61.40%	78.40%	58.90%
<b>Population Characteristics</b>			
Veterans, 2018-2022	36,919	361,097	17,038,807
Foreign born persons, percent, 2018-2022	6.00%	4.20%	13.70%
<b>Housing</b>			
Housing units, July 1, 2022, (V2022)	336,365	2,826,508	143,786,655
Owner-occupied housing unit rate, 2018-2022	58.50%	67.60%	64.80%
Median value of owner-occupied housing units, 2018-2022	\$196,900	\$199,400	\$281,900
Median selected monthly owner costs -with a mortgage, 2018-2022	\$1,516	\$1,436	\$1,828
Median selected monthly owner costs -without a mortgage, 2018-2022	\$580	\$508	\$584
Median gross rent, 2018-2022	\$1,096	\$957	\$1,268
Building permits, 2022	4,113	20,963	1,665,088



JACKSON COUNTY, MISSOURI

## US Census Bureau QuickFacts

PEOPLE	Jackson County, Missouri	State of Missouri	United States
<b>Families &amp; Living Arrangements</b>			
Households, 2018-2022	298,908	2,458,324	125,736,353
Persons per household, 2018-2022	2.36	2.44	2.57
Living in same house 1 year ago, percent of persons age 1 year+, 2018-2022	85.90%	86.40%	86.90%
Language other than English spoken at home, percent of persons age 5 years+, 2018-2022	9.30%	6.30%	21.70%
<b>Computer and Internet Use</b>			
Households with a computer, percent, 2018-2022	94.40%	93.00%	94.00%
Households with a broadband Internet subscription, percent, 2018-2022	88.10%	86.60%	88.30%
<b>Education</b>			
High school graduate or higher, percent of persons age 25 years+, 2018-2022	91.70%	91.30%	89.10%
Bachelor's degree or higher, percent of persons age 25 years+, 2018-2022	33.00%	31.20%	34.30%
<b>Health</b>			
With a disability, under age 65 years, percent, 2018-2022	9.30%	10.30%	8.90%
Persons without health insurance, under age 65 years, percent	13.30%	10.30%	9.30%
<b>Economy</b>			
In civilian labor force, total, percent of population age 16 years+, 2018-2022	66.90%	62.50%	63.00%
In civilian labor force, female, percent of population age 16 years+, 2018-2022	62.70%	58.70%	58.50%
Total accommodation and food services sales, 2017 (\$1,000)(c)	2,219,258	15,082,366	938,237,077
Total health care and social assistance receipts/revenue, 2017 (\$1,000)(c)	7,797,162	48,192,464	2,527,903,275
Total transportation and warehousing receipts/revenue, 2017 (\$1,000)(c)	1,027,829	15,071,280	895,225,411
Total retail sales, 2017 (\$1,000)(c)	10,337,678	100,393,968	4,949,601,481
Total retail sales per capita, 2017(c)	\$14,794	\$16,427	\$15,224
<b>Transportation</b>			
Mean travel time to work (minutes), workers age 16 years+, 2018-2022	23.6	23.8	26.7
<b>Income &amp; Poverty</b>			
Median household income (in 2022 dollars), 2018-2022	\$65,169	\$65,920	\$75,149
Per capita income in past 12 months (in 2022 dollars), 2018-2022	\$36,890	\$36,754	\$41,261
Persons in poverty, percent	15.00%	13.20%	11.50%



JACKSON COUNTY, MISSOURI

## US Census Bureau QuickFacts

BUSINESSES	Jackson County, Missouri	State of Missouri	United States
<b>Businesses</b>			
Total employer establishments, 2021	18,253	152,286	8,148,606
Total employment, 2021	332,758	2,478,144	128,346,299
Total annual payroll, 2021 (\$1,000)	20,776,218	137,825,459	8,278,573,947
Total employment, percent change, 2020-2021	-4.80%	-3.50%	-4.30%
Total nonemployer establishments, 2020	49,506	436,168	27,151,987
All employer firms, Reference year 2017	14,379	116,156	5,744,643
Men-owned employer firms, Reference year 2017	7,545	62,015	3,480,438
Women-owned employer firms, Reference year 2017	2,969	26,068	1,134,549
Minority-owned employer firms, Reference year 2017	2,091	14,044	1,014,958
Nonminority-owned employer firms, Reference year 2017	10,359	93,019	4,371,152
Veteran-owned employer firms, Reference year 2017	990	7,866	351,237
Nonveteran-owned employer firms, Reference year 2017	11,223	96,514	4,968,606
GEOGRAPHY	Jackson County, Missouri	State of Missouri	United States
<b>Geography</b>			
Population per square mile, 2020	1,186.40	89.5	93.8
Population per square mile, 2010	1,115.30	87.1	87.4
Land area in square miles, 2020	604.52	68,746.48	3,533,038.28
Land area in square miles, 2010	604.46	68,741.52	3,531,905.43
FIPS Code	29095	29	1

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

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

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

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



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## Jackson County, Missouri



### Cities of Jackson County, Missouri

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

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



JACKSON COUNTY, MISSOURI

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## Budgeted Funds & Purposes

### General Fund

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

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

### Special Revenue Funds

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

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

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

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

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

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

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

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

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

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



## Budgeted Funds & Purposes

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

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

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

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

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

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

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

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

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

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

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

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



## Budgeted Funds & Purposes

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

### Capital Project Funds

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

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

### Debt Service Funds

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

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

### Enterprise Funds

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

### Proprietary - Internal Service Funds

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

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



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## Fiscal Policies

### **Purpose:**

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

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

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

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

### **Revenue Policy**

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



## Fiscal Policies

### **Operating Budget Policy**

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

### **Capital Improvements**

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

### **Accounting Policy**

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

### **Debt Policy**

1. Capital projects, financed through bond proceeds, shall be financed for a period not to exceed the useful life of the project.
2. Long-term borrowing will be confined to capital improvements too large for current operating and one-time revenues.
3. Proceeds from long-term debt should only be used for construction project costs, acquisition of



## Fiscal Policies

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

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

## **Reserve Policy**

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



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## Summary of Significant Accounting Principles

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

### **Reporting Entity**

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

### **Basis of Presentation**

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

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

The following fund types are used by the County:

### **Governmental Fund Types**

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

The following are the County's governmental fund types:

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

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

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

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



## Summary of Significant Accounting Principles

### **Proprietary Fund Types**

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

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

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

### **Fiduciary Fund Types**

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

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

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

### **Basis of Accounting**

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

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

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



## Summary of Significant Accounting Principles

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

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

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

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

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



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## The Budget Cycle

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

Pursuant to the Jackson County Code, Chapter Five, the County Executive must submit a balanced recommended budget to the County Legislature no later than November 15<sup>th</sup> 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 15<sup>th</sup>.

### **August - September**

#### **Department Budget Request Review**

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



## The Budget Cycle

### **Informal Department Budget Hearings**

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

### **October**

#### **Executive Budget Review**

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

### **November**

#### **Recommended Budget Submitted**

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

### **December**

#### **Legislative Review, Public Comment, and Adoption**

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

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

### **NOTE:**

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



## Budget / Management Policies

### **Purpose**

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

### **Relationship to Overall County Goals and Objectives**

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

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

### **Objectives**

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

### **Budget Policy**

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

### **Scope**

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

### **Guideline**

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



## Budget / Management Policies

### **Preparation**

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

### **Balanced Budget**

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

### **Contingencies**

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

### **Fund Balance**

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

### **Capital Improvement Budget & Five-Year Plan**

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

### **Position Control**

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

### **Revenues**

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





## Budget / Management Policies

### **Legislative Consideration and Adoption**

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

### **Budget Configuration**

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



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## Chart of Accounts

### **Description of the Budget**

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

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

### **A. FUND**

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

#### **GENERAL FUNDS:**

001 General  
013 County Improvement

#### **SPECIAL REVENUE FUNDS:**

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

050 American Rescue Plan  
400 County Urban Road System

#### **CAPITAL PROJECT FUNDS:**

011 Rock Island Railroad  
019 Sports Complex Sales Tax

#### **Debt Service Funds:**

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

#### **ENTERPRISE FUND:**

300 Park Enterprise

#### **FIDUCIARY FUNDS:**

055 Children’s Services Fund

#### **INTERNAL SERVICE FUNDS:**

060 Self Insurance  
081 Vehicle Lease



## Chart of Accounts

### **B. DIVISIONS / DEPARTMENTS**

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

#### **County Legislature**

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

#### **Outside Agencies**

9000 Allowance for Outside Agencies  
 5014 Southern Christian Leadership  
 5023 Westside CAN  
 5024 Black Healthcare Coalition  
 7201 JC Soil and Water Conservation  
 7301 Lee’s Summit Underwater Rec  
 7302 Cave Springs  
 7401 Children’s Mercy Hospital  
 7601 Swope Health Services  
 7604 Hope Network of Raytown  
 7605 KC Free Health – Dental  
 7608 Literacy KC  
 7609 Mother & Child Health Coalition  
 7610 Newhouse Inc  
 7611 Pro Deo Youth Center  
 7703 Cabot Westside Clinic  
 7704 KC Free Health – Aids  
 7705 Ad Hoc  
 7706 One Good Meal  
 7707 Calvary Comm Outreach Network  
 7709 Lees Summit Youth/Peer Court  
 7713 Samuel Rodgers Health Center  
 7716 MOCSA – Metro Org to Counter Sexual Asslt  
 7718 Rose Brooks  
 7731 Palestine Senior Citizen Academy  
 7733 Synergy  
 7734 One Goal Consultants  
 7735 WEB DuBois  
 7736 United Inner-City Services

7738 Morningstar’s Development  
 7742 Northwest CDC  
 7743 Operation Breakthrough  
 7750 Swope Ridge Geriatric Center  
 7751 Developing Potential  
 7758 Kansas City Sports Commission  
 7759 Underprivileged Children/Scholar  
 7761 Great Plains SPCA  
 7764 Lee’s Summit Social Services  
 7765 Mattie Rhodes  
 7766 Northeast Chamber of Commerce  
 7767 Cornerstones of Care  
 7769 River of Refuge – Trans. Housing  
 7771 Giving the Basics  
 7772 Happy Bottoms  
 7773 Raytown Emer. Assistance Prgm.  
 7774 Sheffield Place  
 7775 Foster Adopt Connect  
 7776 aSTEAM Village  
 7778 MidWest Music Foundation  
 7779 Bishop Sullivan Center  
 7780 Don Bosco Community Center  
 7781 Guadalupe Center  
 7782 Redemptorist Center  
 7783 Shepard’s Center of KC Central  
 7784 Whatsoever Comm. Center  
 7785 Connecting for Good  
 7786 Mount Pleasant Education and Development  
 7787 The Help  
 7790 Working Families Friend  
 7791 Guadalupe Center - Youth Recreation  
 7792 Recreation Council of GKC  
 7793 Lee’s Summit Cares  
 7800 Children’s Services  
 7801 ARPA Disadvantaged Communities  
 7802 ARPA Public Health  
 7902 MARC  
 7903 Seton Center  
 7905 MARC – Guadalupe Center  
 7907 First Call  
 7908 Healing House  
 7909 Ivanhoe Neighborhood Council  
 7910 Taking it to the Streets  
 7911 Central Exchange  
 8002 Harvesters



JACKSON COUNTY, MISSOURI

## Chart of Accounts

### **County Administration**

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

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

4501 EHRCC  
4502 Ethic Commission

### **Jackson County Sports Authority**

5010 JC Sports Authority  
5020 JC Sports Authority Payroll

### **County Counselor**

1101 County Counselor

### **Internal Services & Taxation**

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

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

### **Municipal agencies**

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

### **Operations & Public Safety**

3004 County Municipal Court

### **Public Works**

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

### **Parks + Rec**

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



JACKSON COUNTY, MISSOURI

## Chart of Accounts

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

### **Prosecuting Attorney**

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

### **Sheriff**

1012 Sheriff Fleet Replacement  
 4201 Sheriff's Office

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

### **Courts**

2101 Family Court  
 2199 Family Court – Facilities  
 3001 Circuit Court

### **Election Boards**

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

### **Public Administrator**

3501 Public Administrator

### **Health Services**

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



## Chart of Accounts

### C. EXPENDITURE ACCOUNT OBJECTS

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

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

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

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

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

#### **Personnel Services**

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

#### **Contractual Services**

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



## Chart of Accounts

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





## Chart of Accounts

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



## Chart of Accounts

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

### **Capital**

58010 Land & Right of Way  
58020 Buildings & Improvements  
58028 Light Poles  
58029 Fencing & Gates  
58040 Roads & Highways  
58041 Annual Road Program  
58050 Culverts  
58051 Storm water Projects  
58052 Wastewater Treatment Systems  
58055 Bridge Replacement Program  
58060 Other Improvements  
58070 City Projects  
58110 Heavy Machinery & Equipment  
58111 Landscaping Equipment  
58115 Sheriff Vehicle Equipment  
58120 Automobiles  
58130 Trucks  
58140 Household Furniture & Fixtures  
58145 Appliances  
58150 Office Furniture & Fixtures  
58154 Park Furnishings  
58155 Park Playground Equipment  
58156 Park Commemorative Bench  
58160 Radio/Communications Equip.  
58165 Boats & Motors  
58170 Other Equipment  
58171 Personal Computers/Accessories  
58172 Printers & Scanners  
58173 Computer Equipment/Terminal  
58180 Audio/Video Recording Equipment  
58201 PC Lifecycle Lease  
58202 Lease/Purchase Equipment  
58203 Golf Cart Lease  
58210 Vehicle Lease Program



## 2024 Estimated Revenues, Expenditures by Fund, Fund Balances

	General		County Improvement		Health		Parks		Special Road & Bridge		Sewer		Convention & Sports Complex	
	001		013		002		003		004		005		007	
<u>Source of Revenues</u>														
Total Taxes	\$	102,170,261	\$	-	\$	26,235,124	\$	16,872,377	\$	14,400,748	\$	-	\$	-
Total Licenses & Permits		695,000		-		778,800		-		444,000		-		-
Total Intergovernmental		13,883,055		-		132,500		-		-		-		3,000,000
Total Charges for Services		30,523,400		-		1,127,000		253,542		-		45,360		-
Total Fines & Forfeitures		1,577,900		-		-		-		-		-		-
Total Park Fees		-		-		-		-		-		-		-
Total Miscellaneous		3,053,400		-		72,800		30,000		6,000		-		-
Total Operating Revenue		<b>151,903,016</b>		-		<b>28,346,224</b>		<b>17,155,919</b>		<b>14,850,748</b>		<b>45,360</b>		<b>3,000,000</b>
Total Operating Transfers In		2,319,849		15,668,658		-		-		-		-		3,500,000
Total Revenue Available	<b>\$</b>	<b>154,222,865</b>	<b>\$</b>	<b>15,668,658</b>	<b>\$</b>	<b>28,346,224</b>	<b>\$</b>	<b>17,155,919</b>	<b>\$</b>	<b>14,850,748</b>	<b>\$</b>	<b>45,360</b>	<b>\$</b>	<b>6,500,000</b>
<u>Appropriations</u>														
County Administration	10,568,943		300,000		3,250,000		-		-			-		-
County Operations	31,263,338		2,673,000		77,699		250,000		12,481,407			-		-
County Public Health	-		-		14,984,210		-		-		111,437	-		-
County Public Safety	56,253,013		865,700		7,793,513		-		-		-	-		-
Courts	46,813,008		625,000		375,508		-		-		-	-		-
Facilities Management	11,699,547		19,926,125		456,816		-		354,657		-	-		-
Parks + Rec	-		1,611,000		-		16,167,846		-		-	-		-
Internal Services	21,323,476		-		5,250,923		4,367,560		3,918,348		-	-		6,500,000
Total - Budget	<b>\$</b>	<b>177,921,325</b>	<b>\$</b>	<b>26,000,825</b>	<b>\$</b>	<b>32,188,669</b>	<b>\$</b>	<b>20,785,406</b>	<b>\$</b>	<b>16,754,412</b>	<b>\$</b>	<b>111,437</b>	<b>\$</b>	<b>6,500,000</b>

## 2024 Estimated Revenues, Expenditures by Fund, Fund Balances

	Anti-Crime Sales Tax 008	Grant 010	Prosecuting Attorney Training 026	Law Enforcement Training 028	E-911 System 031	Inmate Security 036	Domestic Abuse 041
<u>Source of Revenues</u>							
Total Taxes	\$ 31,524,157	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Licenses & Permits	-	-	-	-	-	-	-
Total Intergovernmental	663,800	796,255	-	5,800	-	-	-
Total Charges for Services	-	-	-	2,100	8,460,000	198,000	52,000
Total Fines & Forfeitures	-	-	7,200	13,600	-	5,800	95,200
Total Park Fees	-	-	-	-	-	-	-
Total Miscellaneous	217,000	-	-	-	-	-	2,100
Total Operating Revenue	<b>32,404,957</b>	<b>796,255</b>	<b>7,200</b>	<b>21,500</b>	<b>8,460,000</b>	<b>203,800</b>	<b>149,300</b>
Total Operating Transfers In	-	-	-	-	-	-	-
Total Revenue Available	<b>\$ 32,404,957</b>	<b>\$ 796,255</b>	<b>\$ 7,200</b>	<b>\$ 21,500</b>	<b>\$ 8,460,000</b>	<b>\$ 203,800</b>	<b>\$ 149,300</b>
<u>Appropriations</u>							
County Administration	-	-	-	-	-	-	150,000
County Operations	-	-	-	-	36,915	-	-
County Public Health	-	-	-	-	-	-	-
County Public Safety	31,694,968	-	7,200	40,000	8,146,231	208,224	-
Courts	4,322,040	-	-	-	-	-	-
Facilities Management	-	-	-	-	-	-	-
Parks + Rec	-	-	-	5,000	-	-	-
Internal Services	-	-	-	-	-	-	-
Total - Budget	<b>\$ 36,017,008</b>	<b>\$ -</b>	<b>\$ 7,200</b>	<b>\$ 45,000</b>	<b>\$ 8,183,146</b>	<b>\$ 208,224</b>	<b>\$ 150,000</b>

## 2024 Estimated Revenues, Expenditures by Fund, Fund Balances

	Recorder's Technology 042	Homeless Assistance Fund 043	Recorder's Fee 044	Assessment 045	ARPA 050	Enterprise 300	Rock Island Railroad Cap Project 011
<u>Source of Revenues</u>							
Total Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Licenses & Permits	-	-	-	-	-	-	-
Total Intergovernmental	-	-	-	1,002,728	-	-	-
Total Charges for Services	114,500	272,000	204,000	8,571,000	-	7,867,675	-
Total Fines & Forfeitures	-	-	-	-	-	-	-
Total Park Fees	-	-	-	-	-	-	-
Total Miscellaneous	-	11,500	15,300	-	-	175,000	-
Total Operating Revenue	<b>114,500</b>	<b>283,500</b>	<b>219,300</b>	<b>9,573,728</b>	-	<b>8,042,675</b>	-
Total Operating Transfers In	-	-	-	-	-	-	-
Total Revenue Available	<b>\$ 114,500</b>	<b>\$ 283,500</b>	<b>\$ 219,300</b>	<b>\$ 9,573,728</b>	<b>\$ -</b>	<b>\$ 8,042,675</b>	<b>\$ -</b>
<u>Appropriations</u>							
County Administration	-	290,000	-	416,000	-	-	-
County Operations	129,922	-	359,183	11,974,526	-	-	-
County Public Health	-	-	-	-	-	-	-
County Public Safety	-	-	-	-	-	-	-
Courts	-	-	-	-	-	-	-
Facilities Management	-	-	-	577,905	-	-	-
Parks + Rec	-	-	-	-	-	8,360,425	-
Internal Services	-	-	-	987,125	-	838,341	295,964
Total - Budget	<b>\$ 129,922</b>	<b>\$ 290,000</b>	<b>\$ 359,183</b>	<b>\$ 13,955,556</b>	<b>\$ -</b>	<b>\$ 9,198,766</b>	<b>\$ 295,964</b>

## 2024 Estimated Revenues, Expenditures by Fund, Fund Balances

	Sports Complex Sales Tax - Capital 019	New Detention Center C/P 024	Obligations to US Gov't 070	Sports Complex Sales Tax Debt 072	Special Obligation Bond - Debt 073	Appropriated Funds Total
<u>Source of Revenues</u>						
Total Taxes	\$ -	\$ -	\$ -	\$ 49,268,612	\$ -	\$ 240,471,279
Total Licenses & Permits	-	-	-	-	-	1,917,800
Total Intergovernmental	-	-	-	2,000,000	1,401,322	22,885,460
Total Charges for Services	-	-	-	7,050,000	-	64,740,577
Total Fines & Forfeitures	-	-	-	-	-	1,699,700
Total Park Fees	-	-	-	-	-	-
Total Miscellaneous	149,300	-	-	291,300	32,200	4,055,900
Total Operating Revenue	149,300	-	-	58,609,912	1,433,522	335,770,716
Total Operating Transfers In	34,919,700	-	642,694	6,500,000	9,903,050	73,453,951
Total Revenue Available	\$ 35,069,000	\$ -	\$ 642,694	\$ 65,109,912	\$ 11,336,572	\$ 409,224,667
<u>Appropriations</u>						
County Administration	-	-	-	-	-	14,974,943
County Operations	-	-	-	-	-	59,245,990
County Public Health	-	-	-	-	-	15,095,647
County Public Safety	-	-	-	-	-	105,008,849
Courts	-	-	-	-	-	52,135,556
Facilities Management	-	-	-	-	-	33,015,050
Parks + Rec	-	-	-	-	-	26,144,271
Internal Services	42,900,777	199,678,397	642,694	64,960,200	25,239,108	376,902,913
Total - Budget	\$ 42,900,777	\$ 199,678,397	\$ 642,694	\$ 64,960,200	\$ 25,239,108	\$ 682,523,219

## 2024 Estimated Revenues, Expenditures by Fund, Fund Balances

	Delinquent Sales Tax 030	Federal Forfeiture 047	Sheriff Revolving 048	Self Insurance 060	Non-Appropriated Funds Total	Grand Total
<u>Source of Revenues</u>						
Total Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 240,471,279
Total Licenses & Permits	-	-	76,000	-	76,000	1,993,800
Total Intergovernmental	90,000	-	-	-	90,000	22,975,460
Total Charges for Services	-	-	-	6,637,863	6,654,963	71,395,540
Total Fines & Forfeitures	-	-	-	-	-	1,699,700
Total Park Fees	-	-	-	-	-	-
Total Miscellaneous	17,700	-	25,200	-	46,300	4,102,200
Total Operating Revenue	<b>107,700</b>	-	<b>101,200</b>	<b>6,637,863</b>	<b>6,867,263</b>	<b>342,637,979</b>
Total Operating Transfers In	-	-	-	-	34,799	73,488,750
Total Revenue Available	<b>\$ 107,700</b>	<b>\$ -</b>	<b>\$ 101,200</b>	<b>\$ 6,637,863</b>	<b>\$ 6,902,062</b>	<b>\$ 416,126,729</b>
<u>Appropriations</u>						
County Administration	-	-	-	1,575,000	1,575,000	16,549,943
County Operations	-	-	-	5,062,863	5,062,863	64,308,853
County Public Health	-	-	-	-	-	15,095,647
County Public Safety	181,202	150,000	480,963	-	812,165	105,821,014
Courts	-	-	-	-	-	52,135,556
Facilities Management	-	-	-	-	-	33,015,050
Parks + Rec	-	-	-	-	-	26,144,271
Internal Services	-	-	-	-	-	376,902,913
Total - Budget	<b>\$ 181,202</b>	<b>\$ 150,000</b>	<b>\$ 480,963</b>	<b>\$ 6,637,863</b>	<b>\$ 7,450,028</b>	<b>\$ 689,973,247</b>

## Budget Comparison 2 Year

Fund Number	Fund Title	2023 Adopted Budget	2024 Adopted Budget	Variance
<b>GENERAL:</b>				
001	General	\$ 154,143,166	\$ 177,921,325	\$ 23,778,159
009	Marijuana Sales Tax	-	-	-
013	County Improvement	10,396,000	26,000,825	15,604,825
		<u>\$ 164,539,166</u>	<u>\$ 203,922,150</u>	<u>\$ 39,382,984</u>
<b>SPECIAL REVENUE:</b>				
002	Health	30,006,301	32,188,669	2,182,368
003	Park	19,309,856	20,785,406	1,475,550
004	Special Road & Bridge	14,715,132	16,754,412	2,039,280
005	Sewer	45,360	111,437	66,077
007	Convention & Sports Complex	6,500,000	6,500,000	-
008	Anti-Crime Sales Tax	35,182,219	36,017,008	834,789
026	Prosecuting Attorney Training Fund	7,500	7,200	(300)
028	Law Enforcement Training	55,000	45,000	(10,000)
031	911 Systems	7,127,826	8,183,146	1,055,320
036	Inmate Security	208,224	208,224	-
041	Domestic Abuse	125,000	150,000	25,000
042	Recorder's Technology	164,475	129,922	(34,553)
043	Homeless Assistance	411,851	290,000	(121,851)
044	Recorders Fee	250,912	359,183	108,271
045	Assessment	11,866,199	13,955,556	2,089,357
050	American Rescue Plan	-	-	-
		<u>125,975,855</u>	<u>135,685,163</u>	<u>9,709,308</u>
<b>CAPITAL PROJECTS:</b>				
011	Rock Island Railroad	333,463	295,964	(37,499)
019	Sports Complex Sales Tax	31,007,138	42,900,777	11,893,639
024	New Detention Center C/P	-	199,678,397	199,678,397
		<u>31,340,601</u>	<u>242,875,138</u>	<u>211,534,537</u>
<b>DEBT SERVICE:</b>				
070	Obligations to U.S. Government	642,695	642,694	(1)
072	Sports Complex Sales Tax	63,318,000	64,960,200	1,642,200
073	Special Obligation Bond Debt Ser	11,916,832	25,239,108	13,322,276
		<u>75,877,527</u>	<u>90,842,002</u>	<u>14,964,475</u>
<b>ENTERPRISE:</b>				
300	Park Enterprise	8,411,643	9,198,766	787,123
		<u>8,411,643</u>	<u>9,198,766</u>	<u>787,123</u>
<b>Appropriation Total</b>		<u><b>\$ 406,144,792</b></u>	<u><b>\$ 682,523,219</b></u>	<u><b>\$ 276,378,427</b></u>
<b>Non-Appropriated</b>				
030	Delinquent Sales Tax	179,251	181,202	1,951
047	Federal Forfeiture	-	150,000	150,000
048	Sheriff Revolving	406,137	480,963	74,826
060	Self Insurance	6,314,767	6,637,863	323,096
061	Vehicle Lese	1,596,000	-	(1,596,000)
<b>Non- Appropriation Total</b>		<u><b>8,496,155</b></u>	<u><b>7,450,028</b></u>	<u><b>(1,046,127)</b></u>
<b>Grand Total</b>		<u><b>\$ 414,640,947</b></u>	<u><b>\$ 689,973,247</b></u>	<u><b>\$ 275,332,300</b></u>



JACKSON COUNTY, MISSOURI



## 3 Year Trend Analysis By Fund

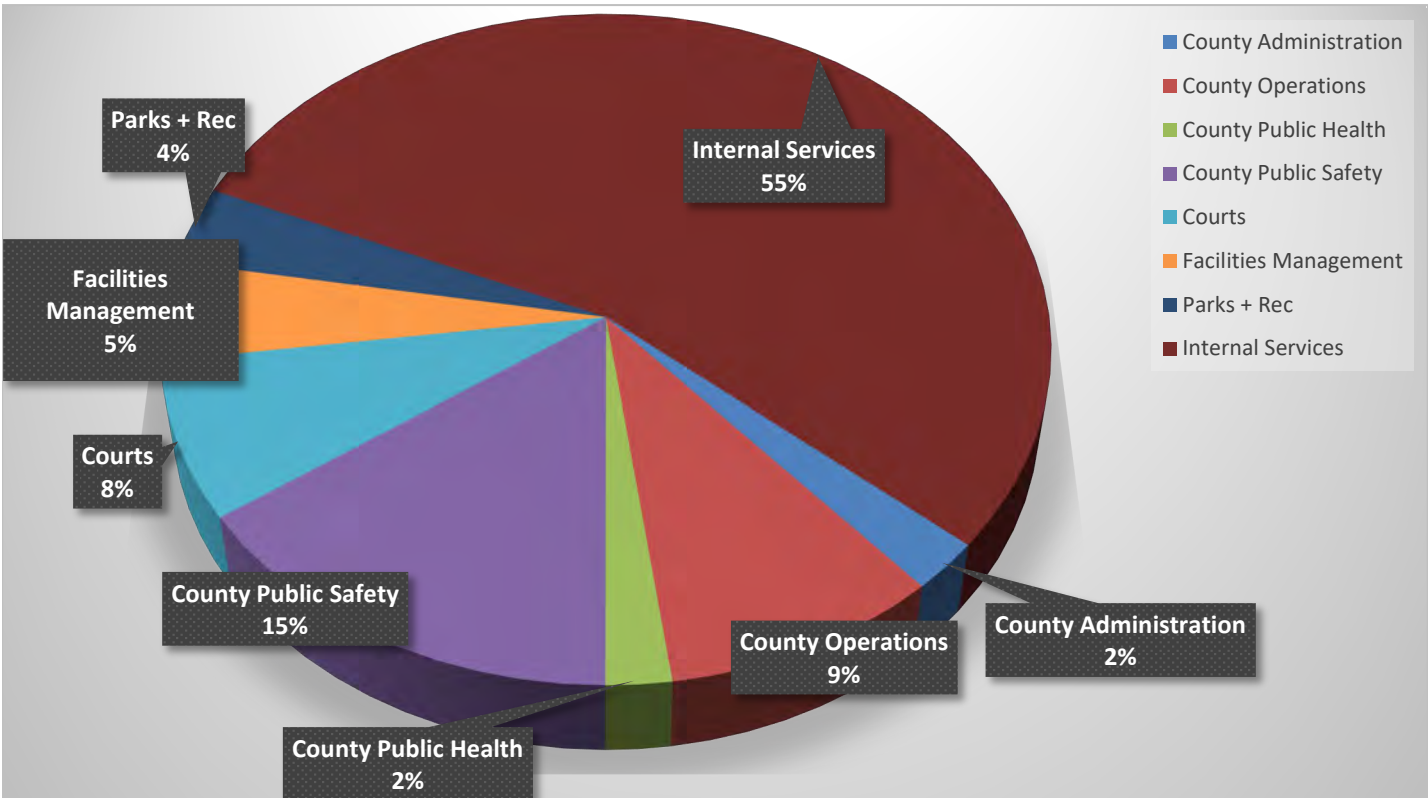
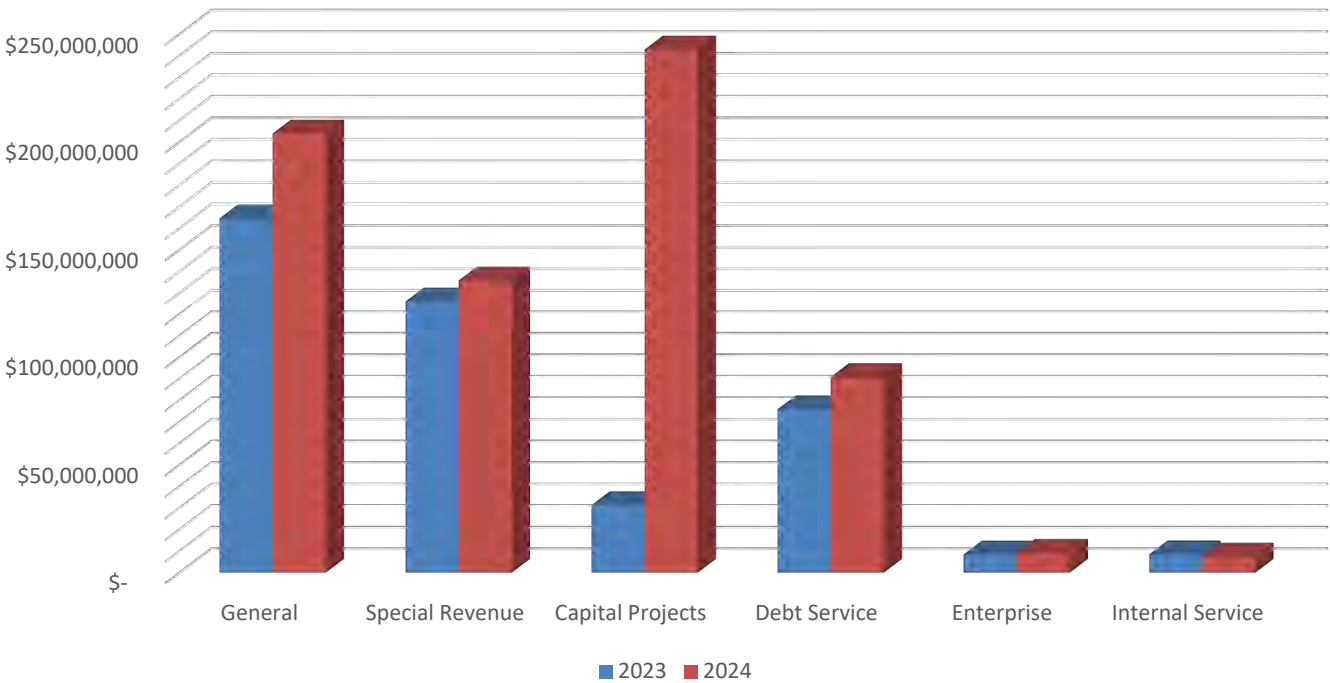
Fund Number	Fund Title	2022 Adopted Budget	2023 Adopted Budget	2024 Adopted Budget
<b>GENERAL:</b>				
001	General	177,142,355	154,143,166	\$ 177,921,325
009	Marijuana Sales Tax	-	-	-
013	County Improvement	45,700,000	10,396,000	26,000,825
		<u>222,842,355</u>	<u>164,539,166</u>	<u>203,922,150</u>
<b>SPECIAL REVENUE:</b>				
002	Health	28,464,010	30,006,301	32,188,669
003	Park	18,485,257	19,309,856	20,785,406
004	Special Road and Bridge	14,805,155	14,715,132	16,754,412
005	Sewer	91,980	45,360	111,437
007	Convention and Sports Complex	6,500,000	6,500,000	6,500,000
008	Anti-Crime Sales Tax	36,657,487	35,182,219	36,017,008
010	Grant	82,500	-	-
026	Prosecuting Attorney Training Fund	6,250	7,500	7,200
028	Law Enforcement Training	24,500	55,000	45,000
031	911 System	10,746,665	7,127,826	8,183,146
036	Inmate Security	108,224	208,224	208,224
041	Domestic Abuse	125,000	125,000	150,000
042	Recorder's Technology	139,940	164,475	129,922
043	Homeless Assistance	686,028	411,851	290,000
044	Recorders Fees	250,884	250,912	359,183
045	Assessment	10,283,870	11,866,199	13,955,556
050	American Rescue Plan	52,227,809	-	-
		<u>179,685,559</u>	<u>125,975,855</u>	<u>135,685,163</u>
<b>CAPITAL PROJECTS:</b>				
011	Rock Island Railroad	333,463	333,463	295,964
019	Sports Complex Sales Tax	32,927,146	31,007,138	42,900,777
024	New Detention Center C/P	-	-	199,678,397
		<u>33,260,609</u>	<u>31,340,601</u>	<u>242,875,138</u>
<b>DEBT SERVICE:</b>				
070	Obligations to U.S. Government	-	642,695	642,694
072	Sports Complex Sales Tax	57,371,500	63,318,000	64,960,200
073	Special Obligation Bond Debt Ser	12,159,815	11,916,832	25,239,108
		<u>69,531,315</u>	<u>75,877,527</u>	<u>90,842,002</u>
<b>ENTERPRISE:</b>				
300	Park Enterprise	7,006,433	8,411,643	9,198,766
		<u>7,006,433</u>	<u>8,411,643</u>	<u>9,198,766</u>
<b>Appropriation Total</b>		<u>\$ 512,326,271</u>	<u>\$ 406,144,792</u>	<u>\$ 682,523,219</u>
<b>Non-Appropriated</b>				
030	Delinquent Sales Tax	180,868	179,251	181,202
047	Federal Forfeiture	-	-	150,000
048	Sheriff Revolving	622,643	406,137	480,963
060	Self Insurance	5,550,086	6,314,767	6,637,863
061	Vehicle Lease	-	1,596,000	-
<b>Non- Appropriation Total</b>		<u>6,353,597</u>	<u>8,496,155</u>	<u>7,450,028</u>
<b>Grand Total</b>		<u>\$ 518,679,868</u>	<u>\$ 414,640,947</u>	<u>\$ 689,973,247</u>



JACKSON COUNTY, MISSOURI

Appropriations by Fund Type & Division

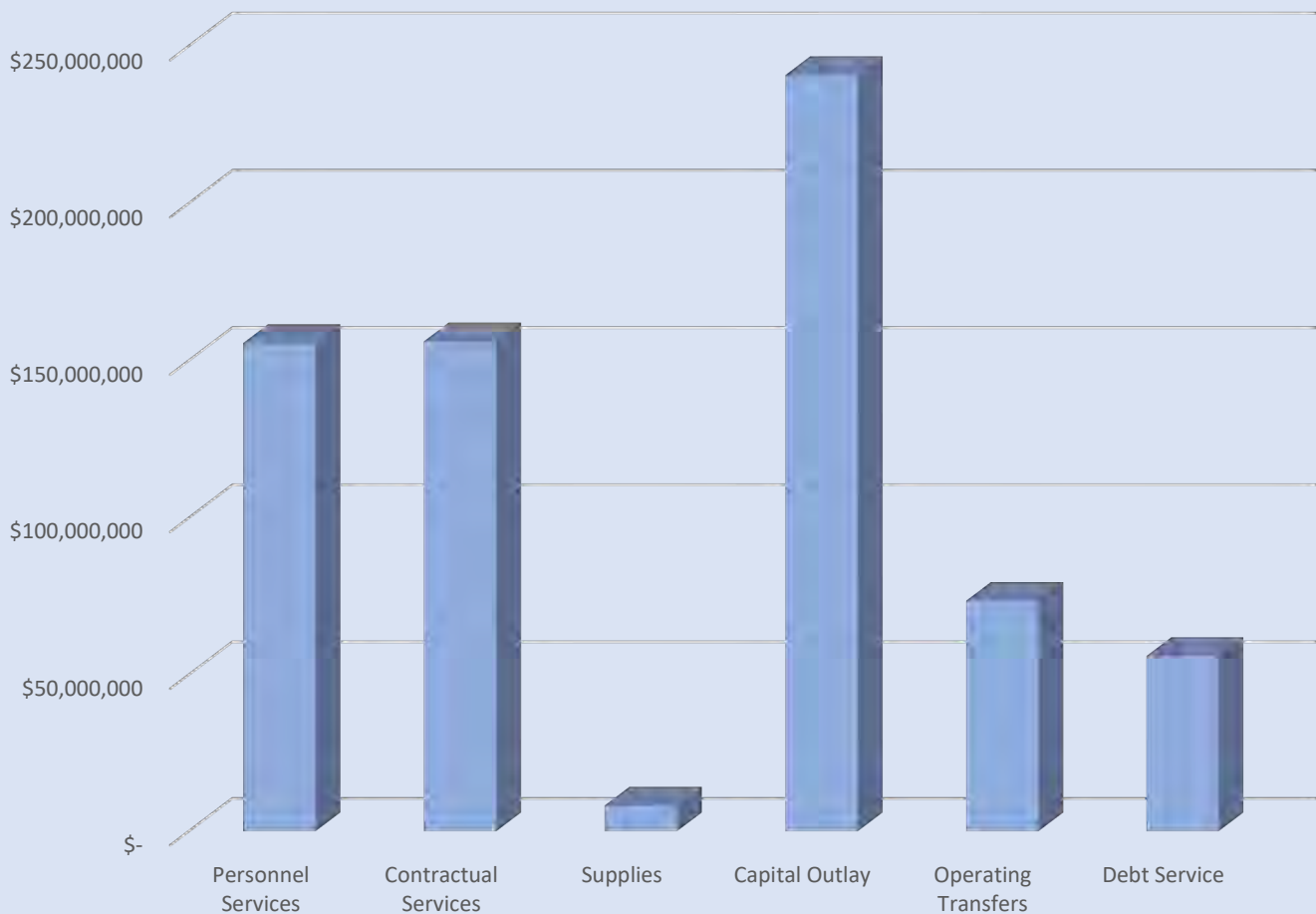
By Fund Type



## 2024 EXPENSE BUDGET ALL FUNDS

Code	Description	2022 Actual Expenditure	2023 Adopted Budget	2023 Supplemental Appropriations	2024 Adopted Budget
	Personnel Services	\$ 118,853,866	\$ 136,156,435	\$ 918,882	\$ 155,527,001
	Contractual Services	119,447,874	131,982,241	10,229,378	156,061,096
	Supplies	6,398,920	7,615,962	-	8,174,673
	Capital Outlay	31,080,224	19,191,729	1,457,685	240,718,953
	Operating Transfers	74,950,707	75,503,053	-	73,569,222
	Debt Service	42,731,960	42,595,527	-	55,922,302
	<b>Total</b>	<b>\$ 393,463,551</b>	<b>\$ 413,044,947</b>	<b>\$ 12,605,945</b>	<b>\$ 689,973,247</b>

Expenditures by Category



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# **2024 Adopted Budget By Fund**



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## 2024 REVENUE BUDGET GENERAL FUND

	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	ADOPTED 2022	ADOPTED 2023	Adopted 2024
Property Taxes	\$ 27,099,589	\$ 30,324,647	\$ 35,723,746	\$ 34,227,294	\$ 36,303,188	\$ 37,522,574
Sales Tax	47,727,816	54,906,869	62,031,632	53,561,000	60,091,000	62,939,387
Misc. Taxes	2,452,922	2,402,964	2,123,342	2,098,800	1,832,600	1,708,300
<b>Total Taxes</b>	<b>77,280,327</b>	<b>87,634,480</b>	<b>99,878,720</b>	<b>89,887,094</b>	<b>98,226,788</b>	<b>102,170,261</b>
Licenses & Permits	686,075	690,579	715,197	710,000	720,000	695,000
Intergovernmental	10,595,961	11,347,244	15,776,752	13,035,520	13,664,799	13,883,055
Charges for Services	28,599,070	30,654,624	29,769,528	27,500,515	29,146,216	30,523,400
Fines & Forfeitures	1,139,749	1,459,195	1,530,705	1,483,000	1,492,300	1,577,900
Miscellaneous	844,399	407,876	1,407,032	182,500	3,777,500	3,053,400
<b>TOTAL REVENUES</b>	<b>\$ 119,145,581</b>	<b>\$ 132,193,998</b>	<b>\$ 149,077,934</b>	<b>132,798,629</b>	<b>147,027,603</b>	<b>151,903,016</b>

<sup>1</sup> Estimated Prior Years Fund Balance	25,733,260	51,702,911	86,719,177
Transfer in from County Improvement Fund / E911 Fund	800,000	-	-
Transfer in from Health, Park, Road & Bridge, Assessment, & Enterprise	1,864,888	1,561,297	2,319,849
Transfer in from Collectors Maintenance/American Rescue Plan	34,950,000	-	-
<b>TOTAL AVAILABLE</b>	<b>196,146,777</b>	<b>200,291,811</b>	<b>240,942,042</b>
<b>APPROPRIATIONS</b>	<b>177,142,355</b>	<b>154,143,166</b>	<b>177,921,325</b>
<b>Undesignated Fund Balance</b>	<b>\$ 19,004,422</b>	<b>\$ 46,148,645</b>	<b>\$ 63,020,717</b>

<sup>1</sup> Prior Years Fund Balance			
Audited Undesignated Fund Balance (per CAFR):			
At December 31, 2020	35,796,639	\$ -	\$ -
At December 31, 2021	-	51,855,786	-
At December 31, 2022	-	-	91,745,167
Amount appropriated in prior year's budget	(10,121,986)	(6,728,838)	(5,554,266)
Unspent Contingency Fund	141,807	-	2,755,659
Supplemental Appropriations	(83,200)	(520,785)	(2,227,383)
Projected revenues in excess/less than expenditures	-	7,096,748	-
Cash Flow Reserve	-	-	-
<b>Adjusted Prior Years Fund Balance</b>	<b>\$ 25,733,260</b>	<b>\$ 51,702,911</b>	<b>\$ 86,719,177</b>



## 2024 EXPENSE BUDGET GENERAL FUND

Code	Description	2022 Actual Expenditure	2023 Adopted Budget	2023 Supplemental Appropriations	2024 Adopted Budget
	Personnel Services	\$ 58,615,155	\$ 91,724,253	\$ 918,882	\$ 108,762,682
	Contractual Services	28,442,990	34,899,484	1,308,501	42,743,637
	Supplies	2,695,870	3,591,315	-	4,018,128
	Capital Outlay	2,320,002	3,111,346	-	5,609,653
	Operating Transfers	18,755,061	20,816,768	-	16,787,225
	Debt Service	105,011	-	-	-
	<b>Total</b>	<b>\$ 110,934,089</b>	<b>\$ 154,143,166</b>	<b>\$ 2,227,383</b>	<b>\$ 177,921,325</b>
1221	Communications	\$ 629,073	\$ 767,669	\$ 74,748	\$ 871,095
1007	County Events	31,834	10,000	35,000	-
1101	County Counselor's Office	5,140,228	1,885,778	531,251	3,089,021
1001	County Executive's Office	1,248,428	728,220	633,531	1,671,810
1006	County Memberships	38,222	51,867	-	51,867
1020	County Charter Review	-	100,000	-	-
1220	Economic Development	47,410	-	-	-
4501	Ethics, Human Relations & Citizen Complaints	150,658	199,811	-	232,554
4502	Ethics Commission	5,944	10,037	-	10,037
0112	Legislature - As A Whole	481,102	738,006	112,828	790,542
0301	Legislature - Auditor's Office	420,596	707,777	50,240	647,403
0201	Legislature - Clerk Of The County	542,862	671,262	5,802	986,505
0302	Legislature - Compliance	358,577	545,562	25,482	569,352
0101	Legislature - First District At Large	85,533	136,051	-	190,615
0102	Legislature - Second District At Large	77,356	122,956	-	147,084
0103	Legislature - Third District At Large	103,196	122,959	-	174,538
0104	Legislature - First District	111,072	131,023	-	189,119
0105	Legislature - Second District	101,029	122,959	-	186,769
0106	Legislature - Third District	104,203	129,132	-	184,238
0107	Legislature - Fourth District	111,433	122,959	-	175,105
0108	Legislature - Fifth District	98,392	125,559	-	170,662
0109	Legislature - Sixth District	115,213	127,759	-	160,627
7001	Housing Resource Commission	-	-	-	70,000
9000	Outside Agencies	-	540,000	-	-
1009	State of the County	2,976	-	56,000	-
	<b>County Administration</b>	<b>10,005,337</b>	<b>8,097,346</b>	<b>1,524,882</b>	<b>10,568,943</b>
1403	Collections	2,887,750	3,226,147	-	3,678,804
3004	County Municipal Court	345,615	428,749	-	433,675
1405	Delinquent Tax Sale	398,297	596,409	-	617,469
1523	Yard Waste Facility	1,846	10,715	-	10,715
1404	Finance	2,297,647	2,253,354	-	2,085,259
1401	Budget Office	236,206	323,684	-	349,383
1402	Purchasing Office	465,920	556,510	-	643,768
1211	Office Services	-	78,130	-	78,130
1202	Human Resources	951,906	1,390,786	-	1,547,364
1305	Information Technology	5,893,601	7,496,486	-	8,358,168
1306	Security Cameras	84,587	-	-	-
5501	Jackson County Election Board	1,903,400	2,009,672	-	2,204,512
5502	JC Election Board Equipment	-	-	-	1,119,120
5010	Jackson County Sports Authority	-	-	-	1,571,341
5020	Jackson County Sports Authority - Payroll	1,416,126	1,777,398	-	505,685
5006	JCEB - General Election	374,406	-	-	1,500,000
5005	JCEB - Primary Election	283,251	-	235,850	900,000
5401	Kansas City Election Board	1,258,764	1,562,563	-	1,649,885
5004	KCEB - General Election	320,175	-	-	899,405
5003	KCEB - Primary Election	259,583	-	266,651	531,937
1201	Merit Commission	12,810	46,215	-	46,215
1801	Recorder of Deeds	1,013,153	1,462,644	-	1,312,681
1804	Records Center	216,779	182,109	-	327,626
1022	Jackson County Land Trust	-	29,601	-	14,100
7902	Mid Americal Regional Council	109,827	135,319	-	135,109
1406	Senior Tax Relief	-	-	-	512,689
1199	Tuition Assistance	-	30,000	-	30,000
1197	Unemployment Claims	23,656	70,000	-	70,000
8001	University of Missouri Extension	-	10,000	-	25,000
1196	Wellness Incentive	73,155	108,918	-	105,298





## 2024 EXPENSE BUDGET GENERAL FUND

Code	Description	2022 Actual Expenditure	2023 Adopted Budget	2023 Supplemental Appropriations	2024 Adopted Budget
<b>County Operations</b>		<b>20,828,460</b>	<b>23,785,409</b>	<b>502,501</b>	<b>31,263,338</b>
4101	Prosecuting Attorney	4,869,452	7,492,062	-	8,536,911
4103	Prosecutor - Family Support	2,754,142	2,952,052	-	3,105,030
3003	Public Defender Rent	336,788	356,961	-	365,841
4201	Sheriff's Office	5,433,803	14,458,472	-	17,238,685
1012	Sheriff Fleet Replacement	-	-	-	720,922
4202	Sheriff's Traffic Control	226,581	-	-	-
2701	Corrections	5,014,581	21,529,795	-	26,285,624
<b>County Public Safety</b>		<b>18,635,347</b>	<b>46,789,342</b>	<b>-</b>	<b>56,253,013</b>
3001	Circuit Court	12,580,503	14,850,107	-	18,425,074
2101	Family Court	20,377,115	23,112,907	-	27,695,750
2199	Family Court Facilities	378,835	614,820	-	692,184
<b>Courts</b>		<b>33,336,453</b>	<b>38,577,834</b>	<b>-</b>	<b>46,813,008</b>
1236	Facilities Management 14th St Parking Garage	47,741	106,555	-	122,750
1216	Facilities Management Administrative Building	6,856	561,601	-	-
1207	Facilities Management Community Justive Bldg	86,026	242,565	-	186,611
1210	Facilities Management Detention Center	3,303,207	3,578,529	-	3,753,762
1234	Facilities Management Election Board/Warehouse	84,410	22,766	-	27,266
1209	Facilities Management Examiner Building	31,707	51,820	-	52,792
1205	Facilities Management Independence	299,583	351,556	-	365,374
1204	Facilities Management Kansas City	5,338,063	6,691,223	-	6,991,134
1214	Facilities Management New Detention Center	-	-	-	15,000
1237	Facilities Management Old Health Building	-	-	-	35,500
1231	Facilities Management Tech Center	33,593	-	-	-
1206	Facilities Management Truman Courthouse	142,245	140,372	-	149,358
<b>Facilities Management</b>		<b>9,373,431</b>	<b>11,746,987</b>	<b>-</b>	<b>11,699,547</b>
1670	Parks - Special Events	-	-	200,000	-
<b>Parks + Rec</b>		<b>-</b>	<b>-</b>	<b>200,000</b>	<b>-</b>
8003	Contingency - State Mandated 3%	-	4,329,480	-	4,536,251
9100	Operating Transfers	18,755,061	20,816,768	-	16,787,225
<b>Internal Services</b>		<b>18,755,061</b>	<b>25,146,248</b>	<b>-</b>	<b>21,323,476</b>
<b>Total</b>		<b>\$ 110,934,089</b>	<b>\$ 154,143,166</b>	<b>\$ 2,227,383</b>	<b>\$ 177,921,325</b>



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## 2024 REVENUE BUDGET County Improvement Fund

	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	ADOPTED 2022	ADOPTED 2023	Adopted 2024
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-
Misc. Taxes	-	-	-	-	-	-
<b>Total Taxes</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	310,809	25,234	250,168	6,750	-	-
<b>TOTAL REVENUES</b>	<b>\$ 310,809</b>	<b>\$ 25,234</b>	<b>\$ 250,168</b>	<b>6,750</b>	<b>-</b>	<b>-</b>

<sup>1</sup> Estimated Prior Years Fund Balance	21,638,671	8,515,420	16,388,913
Transfer in from General Fund	51,950,000	19,500,000	15,668,658
Transfer in	-	-	-
Transfer in	-	-	-
<b>TOTAL AVAILABLE</b>	<b>73,595,421</b>	<b>28,015,420</b>	<b>32,057,571</b>
<b>APPROPRIATIONS</b>	<b>45,700,000</b>	<b>10,396,000</b>	<b>26,000,825</b>
<b>Undesignated Fund Balance</b>	<b>\$ 27,895,421</b>	<b>\$ 17,619,420</b>	<b>\$ 6,056,746</b>

<sup>1</sup> <b>Prior Years Fund Balance</b>			
Audited Undesignated Fund Balance (per CAFR):			
At December 31, 2020	21,638,671	\$ -	\$ -
At December 31, 2021	-	25,557,819	-
At December 31, 2022	-	-	17,820,943
Amount appropriated in prior year's budget	-	-	-
Unspent Contingency Fund	-	-	-
Supplemental Appropriations	-	(17,042,399)	(1,432,030)
Projected revenues in excess/less than expenditures	-	-	-
Cash Flow Reserve	-	-	-
<b>Adjusted Prior Years Fund Balance</b>	<b>\$ 21,638,671</b>	<b>\$ 8,515,420</b>	<b>\$ 16,388,913</b>



## 2024 EXPENSE BUDGET COUNTY IMPROVEMENT FUND

Code	Description	2022 Actual Expenditure	2023 Adopted Budget	2023 Supplemental Appropriations	2024 Adopted Budget
	Personnel Services	\$ -	\$ -	\$ -	\$ -
	Contractual Services	7,599,068	4,305,000	400,000	4,044,825
	Supplies	-	-	-	-
	Capital Outlay	9,061,610	6,091,000	-	21,956,000
	Operating Transfers	190,000	-	-	-
	Debt Service	-	-	-	-
	<b>Total</b>	<b>\$ 16,850,678</b>	<b>\$ 10,396,000</b>	<b>\$ 400,000</b>	<b>\$ 26,000,825</b>
0112	Legislature as a Whole	\$ -	\$ -	\$ -	\$ 300,000
	<b>County Administration</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>300,000</b>
1305	Information Technology	\$ 3,016,880	\$ 930,000	\$ 400,000	\$ 1,473,000
1507	Public Works - Special Projects	321,065	785,000	-	1,200,000
	<b>County Operations</b>	<b>3,337,945</b>	<b>1,715,000</b>	<b>400,000</b>	<b>2,673,000</b>
4103	Prosecutor - Family Support	-	-	-	500,000
4201	Sheriff's Office	-	-	-	365,700
	<b>County Public Safety</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>865,700</b>
2199	Family Court Facilities	-	100,000	-	625,000
	<b>Courts</b>	<b>-</b>	<b>100,000</b>	<b>-</b>	<b>625,000</b>
1204	Facilities Management - Kansas City	-	200,000	-	-
1241	DTCH Repairs & Improvements	1,636,319	-	-	-
1205	Facilities Management - Independence	-	50,000	-	50,000
1206	Facilities Management - Truman Courthouse	-	365,000	-	365,000
1209	Facilities Management - Examiner Bldg	-	220,000	-	130,000
1210	Facilities Management - Detention Center	-	215,000	-	-
1214	Facilities Management - New Detention Center	5,240,597	3,500,000	-	19,181,125
1216	Facilities Management - Administration Building	180,062	-	-	-
1232	Facilities Management - Animal Shelter	-	-	-	200,000
1234	Facilities Management - Election Board	-	85,000	-	-
1236	Facilities Management 14th St Parking Garage	356,873	800,000	-	-
	<b>Facilities Management</b>	<b>7,413,851</b>	<b>5,435,000</b>	<b>-</b>	<b>19,926,125</b>
9100	Operating Transfers	190,000	-	-	-
	<b>Internal Services</b>	<b>190,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
1608	Parks - Construction Services	5,908,882	3,146,000	-	1,611,000
		<b>5,908,882</b>	<b>3,146,000</b>	<b>-</b>	<b>1,611,000</b>
	<b>Total</b>	<b>\$ 16,850,678</b>	<b>\$ 10,396,000</b>	<b>\$ 400,000</b>	<b>\$ 26,000,825</b>



## 2024 REVENUE BUDGET HEALTH FUND

	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	ADOPTED 2022	ADOPTED 2023	Adopted 2024
Property Taxes	\$ 26,371,389	\$ 27,141,002	\$ 24,919,751	\$ 24,658,086	\$ 25,344,283	\$ 26,235,124
Sales Tax	-	-	-	-	-	-
Misc. Taxes	-	-	-	-	-	-
<b>Total Taxes</b>	<b>26,371,389</b>	<b>27,141,002</b>	<b>24,919,751</b>	<b>24,658,086</b>	<b>25,344,283</b>	<b>26,235,124</b>
Licenses & Permits	625,632	694,590	801,633	720,000	726,800	778,800
Intergovernmental	83,217	67,130	116,652	-	69,000	132,500
Charges for Services	150,093	1,600,648	1,126,649	982,000	1,162,000	1,127,000
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	78,396	80,820	1,528,855	59,200	84,400	72,800
<b>TOTAL REVENUES</b>	<b>\$ 27,308,727</b>	<b>\$ 29,584,190</b>	<b>\$ 28,493,540</b>	<b>26,419,286</b>	<b>27,386,483</b>	<b>28,346,224</b>

<sup>1</sup> Estimated Prior Years Fund Balance	5,578,895	5,973,544	5,582,403
Transfer in General Fund	-	-	-
Transfer in	-	-	-
Transfer in	-	-	-
<b>TOTAL AVAILABLE</b>	<b>31,998,181</b>	<b>33,360,027</b>	<b>33,928,627</b>
<b>APPROPRIATIONS</b>	<b>28,464,010</b>	<b>30,006,301</b>	<b>32,188,669</b>
<b>Undesignated Fund Balance</b>	<b>\$ 3,534,171</b>	<b>\$ 3,353,726</b>	<b>\$ 1,739,958</b>

<sup>1</sup> <b>Prior Years Fund Balance</b>			
Audited Undesignated Fund Balance (per CAFR):			
At December 31, 2020	5,961,798	\$ -	\$ -
At December 31, 2021	-	8,506,967	-
At December 31, 2022	-	-	9,668,283
Amount appropriated in prior year's budget	(332,903)	(2,044,724)	(2,619,818)
Unspent Contingency Fund	-	-	-
Supplemental Appropriations	(50,000)	(488,699)	(1,466,062)
Projected revenues in excess/less than expenditures	-	-	-
Cash Flow Reserve	-	-	-
<b>Adjusted Prior Years Fund Balance</b>	<b>\$ 5,578,895</b>	<b>\$ 5,973,544</b>	<b>\$ 5,582,403</b>



## 2024 EXPENSE BUDGET HEALTH FUND

Code	Description	2022 Actual Expenditure	2023 Adopted Budget	2023 Supplemental Appropriations	2024 Adopted Budget
	Personnel Services	\$ 5,746,787	\$ 7,047,349	\$ -	\$ 7,429,323
	Contractual Services	15,841,503	17,281,942	8,377	19,018,298
	Supplies	232,286	295,725	-	325,625
	Capital Outlay	45,828	135,500	1,457,685	164,500
	Operating Transfers	5,242,587	5,245,785	-	5,250,923
	Debt Service	-	-	-	-
	<b>Total</b>	<b>\$ 27,108,991</b>	<b>\$ 30,006,301</b>	<b>\$ 1,466,062</b>	<b>\$ 32,188,669</b>
9000	Outside Agencies	2,791,011	2,000,000	-	3,000,000
1021	Jackson County Arts Commission	250,000	250,000	-	250,000
	<b>County Administration</b>	<b>3,041,011</b>	<b>2,250,000</b>	<b>-</b>	<b>3,250,000</b>
7902	Mid Americal Regional Council	29,221	68,682	-	77,699
	<b>County Operations</b>	<b>29,221</b>	<b>68,682</b>	<b>-</b>	<b>77,699</b>
1503	Environmental Health	806,913	1,036,329	-	1,152,860
1522	Animal Control	-	25,000	-	25,000
1524	Household Hazardous Waste	62,716	28,000	8,377	28,600
1525	Indigent Burials/Cremations	126,371	150,000	-	150,000
2001	Medical Examiner	3,941,505	4,639,333	-	5,108,992
3501	Public Administrator	2,158,041	2,585,291	-	2,779,792
2600	University Health	5,074,373	6,074,373	1,457,685	5,223,214
2603	Jackson County Health Department	500,000	624,181	-	515,752
	<b>County Public Health</b>	<b>12,669,919</b>	<b>15,162,507</b>	<b>1,466,062</b>	<b>14,984,210</b>
2701	Corrections	5,758,466	6,470,000	-	7,793,513
	<b>County Public Safety</b>	<b>5,758,466</b>	<b>6,470,000</b>	<b>-</b>	<b>7,793,513</b>
2101	Family Court	133,735	366,051	-	375,508
	<b>Courts</b>	<b>133,735</b>	<b>366,051</b>	<b>-</b>	<b>375,508</b>
1232	Facilities Management Animal Shelter	24,630	65,596	-	67,623
1215	Facilities Management Health Building	47,935	180,678	-	194,191
1233	Facilities Management Medical Examiner Building	161,487	197,002	-	195,002
	<b>Facilities Management</b>	<b>234,052</b>	<b>443,276</b>	<b>-</b>	<b>456,816</b>
9100	Operating Transfer	5,242,587	5,245,785	-	5,250,923
	<b>Internal Services</b>	<b>5,242,587</b>	<b>5,245,785</b>	<b>-</b>	<b>5,250,923</b>
	<b>Total</b>	<b>\$ 27,108,991</b>	<b>\$ 30,006,301</b>	<b>\$ 1,466,062</b>	<b>\$ 32,188,669</b>



## 2024 REVENUE BUDGET PARK FUND

	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	ADOPTED 2022	ADOPTED 2023	Adopted 2024
Property Taxes	\$ 15,002,835	\$ 15,386,523	\$ 15,990,995	\$ 15,865,706	\$ 16,665,578	\$ 16,872,377
Sales Tax	-	-	-	-	-	-
Misc. Taxes	-	-	-	-	-	-
<b>Total Taxes</b>	<b>15,002,835</b>	<b>15,386,523</b>	<b>15,990,995</b>	<b>15,865,706</b>	<b>16,665,578</b>	<b>16,872,377</b>
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	25,000	-	-	-	-	-
Charges for Services	203,308	253,806	276,804	238,542	258,542	253,542
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	129,298	116,138	47,570	5,000	20,000	30,000
<b>TOTAL REVENUES</b>	<b>\$ 15,360,441</b>	<b>\$ 15,756,467</b>	<b>\$ 16,315,369</b>	<b>16,109,248</b>	<b>16,944,120</b>	<b>17,155,919</b>

<sup>1</sup> Estimated Prior Years Fund Balance	5,181,973	5,284,602	5,055,867
Transfer in from General Fund	-	-	-
Transfer in from Convention/Sports Complex Fund	-	-	-
Transfer in	-	-	-
<b>TOTAL AVAILABLE</b>	<b>21,291,221</b>	<b>22,228,722</b>	<b>22,211,786</b>
<b>APPROPRIATIONS</b>	<b>18,485,257</b>	<b>19,309,856</b>	<b>20,785,406</b>
<b>Undesignated Fund Balance</b>	<b>\$ 2,805,964</b>	<b>\$ 2,918,866</b>	<b>\$ 1,426,380</b>

### Prior Years Fund Balance

Audited Undesignated Fund Balance (per CAFR):			
At December 31, 2020	5,865,998	\$ -	\$ -
At December 31, 2021	-	7,303,111	-
At December 31, 2022	-	-	7,421,603
Amount appropriated in prior year's budget	(620,167)	(2,376,009)	(2,365,736)
Unspent Contingency Fund	-	-	-
Supplemental Appropriations	(63,858)	(210,000)	-
Projected revenues in excess/less than expenditures	-	567,500	-
Cash Flow Reserve	-	-	-
<b>Adjusted Prior Years Fund Balance</b>	<b>\$ 5,181,973</b>	<b>\$ 5,284,602</b>	<b>\$ 5,055,867</b>



## 2024 EXPENSE BUDGET PARK FUND

Code	Description	2022 Actual Expenditure	2023 Adopted Budget	2023 Supplemental Appropriations	2024 Adopted Budget
	Personnel Services	\$ 7,633,123	\$ 8,235,298	\$ -	\$ 8,950,111
	Contractual Services	1,906,356	3,014,801	-	3,367,513
	Supplies	924,955	1,085,022	-	1,054,672
	Capital Outlay	1,187,846	2,560,050	-	3,045,550
	Operating Transfers	4,390,572	4,414,685	-	4,367,560
	Debt Service	-	-	-	-
	<b>Total</b>	<b>\$ 16,042,852</b>	<b>\$ 19,309,856</b>	<b>\$ -</b>	<b>\$ 20,785,406</b>
1305	Information Technology	-	-	-	250,000
	<b>County Operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>250,000</b>
1608	Parks - Construction Services	417,090	1,025,000	-	1,225,000
1603	Parks - Heritage Programs And Museums	894,283	936,119	-	1,112,265
1624	Parks - Natural Resources	535,179	642,138	-	740,987
1601	Parks - Director's Office	988,309	1,122,871	-	1,300,413
1602	Parks - Operations	5,793,850	6,558,529	-	7,036,208
1605	Parks - Safety	1,699,773	2,010,631	-	1,997,340
1607	Parks - Openstein Park	-	75,000	-	75,000
1601	Parks - Fleet Replacement	757,279	1,586,500	-	1,650,000
3601	Parks - Rock Island Rail Corridor Authority	245,710	403,872	-	420,757
1606	Parks - Special Recreation	240,138	337,411	-	367,276
1609	Parks - Trail Maintenance	57,571	171,300	-	209,800
1670	Parks - Special Events	23,098	25,800	-	32,800
	<b>Parks + Rec</b>	<b>11,652,280</b>	<b>14,895,171</b>	<b>-</b>	<b>16,167,846</b>
9100	Operating Transfers	4,390,572	4,414,685	-	4,367,560
	<b>Internal Services</b>	<b>4,390,572</b>	<b>4,414,685</b>	<b>-</b>	<b>4,367,560</b>
	<b>Total</b>	<b>\$ 16,042,852</b>	<b>\$ 19,309,856</b>	<b>\$ -</b>	<b>\$ 20,785,406</b>





## 2024 REVENUE BUDGET SPECIAL ROAD & BRIDGE FUND

	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	ADOPTED 2022	ADOPTED 2023	Adopted 2024
Property Taxes	\$ 10,009,787	\$ 10,193,899	\$ 11,728,896	\$ 11,600,585	\$ 12,333,208	\$ 12,721,748
Sales Tax	-	-	-	-	-	-
Misc. Taxes	1,116,047	1,239,914	1,420,273	1,282,000	1,443,000	1,679,000
<b>Total Taxes</b>	<b>11,125,834</b>	<b>11,433,813</b>	<b>13,149,169</b>	<b>12,882,585</b>	<b>13,776,208</b>	<b>14,400,748</b>
Licenses & Permits	337,439	407,139	518,046	431,781	448,000	444,000
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	24,374	20,219	53,025	-	5,000	6,000
<b>TOTAL REVENUES</b>	<b>\$ 11,487,647</b>	<b>\$ 11,861,171</b>	<b>\$ 13,720,240</b>	<b>13,314,366</b>	<b>14,229,208</b>	<b>14,850,748</b>

<sup>1</sup> Estimated Prior Years Fund Balance	1,918,645	2,317,420	3,350,956
Transfer in from CURS	-	-	-
Transfer in General Fund	-	-	-
Transfer in	-	-	-
<b>TOTAL AVAILABLE</b>	<b>15,233,011</b>	<b>16,546,628</b>	<b>18,201,704</b>
<b>APPROPRIATIONS</b>	<b>14,805,155</b>	<b>14,715,132</b>	<b>16,754,412</b>
<b>Undesignated Fund Balance</b>	<b>\$ 427,856</b>	<b>\$ 1,831,496</b>	<b>\$ 1,447,292</b>

<sup>1</sup> <b>Prior Years Fund Balance</b>			
Audited Undesignated Fund Balance (per CAFR):			
At December 31, 2020	5,689,819	\$ -	\$ -
At December 31, 2021	-	3,808,209	-
At December 31, 2022	-	-	3,836,880
Amount appropriated in prior year's budget	(3,771,174)	(1,490,789)	(485,924)
Unspent Contingency Fund	-	-	-
Supplemental Appropriations	-	-	-
Projected revenues in excess/less than expenditures	-	-	-
Cash Flow Reserve	-	-	-
Adjusted Prior Years Fund Balance	<b>\$ 1,918,645</b>	<b>\$ 2,317,420</b>	<b>\$ 3,350,956</b>



## 2024 EXPENSE BUDGET SPECIAL ROAD & BRIDGE FUND

Code	Description	2022 Actual Expenditure	2023 Adopted Budget	2023 Supplemental Appropriations	2024 Adopted Budget
	Personnel Services	\$ 3,695,368	\$ 4,246,904	\$ -	\$ 4,391,885
	Contractual Services	1,027,469	1,475,928	-	1,405,252
	Supplies	915,686	1,071,236	-	999,384
	Capital Outlay	3,389,328	3,861,207	-	6,039,543
	Operating Transfers	3,768,021	4,059,857	-	3,918,348
	Debt Service	-	-	-	-
	<b>Total</b>	<b>\$ 12,795,872</b>	<b>\$ 14,715,132</b>	<b>\$ -</b>	<b>\$ 16,754,412</b>
1504	Public Works - Development	387,215	416,029	-	433,665
1502	Public Works - Engineering	552,810	719,552	-	760,043
1505	Public Works - Planning Commission	5,052	7,462	-	7,462
1501	Public Works - Director's Office	338,451	400,298	-	625,939
1011	Public Works - Fleet Replacement	138,783	955,000	-	955,000
1506	Public Works - Road & Bridge Maintenance	7,071,923	6,229,825	-	8,362,753
1507	Public Works - Special Projects	122,108	210,000	-	150,000
1509	Vehicle Maintenance Center	-	750,752	-	1,186,545
	<b>County Operations</b>	<b>8,616,342</b>	<b>9,688,918</b>	<b>-</b>	<b>12,481,407</b>
1012	Sheriff Fleet Replacement	411,509	699,707	-	-
	<b>County Public Safety</b>	<b>411,509</b>	<b>699,707</b>	<b>-</b>	<b>-</b>
1231	Facilities Management Tech Center	-	68,650	-	49,207
1203	Facilities Management Vehicle Maint. Center	-	198,000	-	305,450
	<b>Facilities Management</b>	<b>-</b>	<b>266,650</b>	<b>-</b>	<b>354,657</b>
9100	Operating Transfers	3,768,021	4,059,857	-	3,918,348
	<b>Internal Services</b>	<b>3,768,021</b>	<b>4,059,857</b>	<b>-</b>	<b>3,918,348</b>
	<b>Total</b>	<b>\$ 12,795,872</b>	<b>\$ 14,715,132</b>	<b>\$ -</b>	<b>\$ 16,754,412</b>



## 2024 REVENUE BUDGET SEWER FUND

	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	ADOPTED 2022	ADOPTED 2023	Adopted 2024
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-
Misc. Taxes	-	-	-	-	-	-
<b>Total Taxes</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	31,587	30,498	71,794	101,980	26,000	45,360
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	132	140	338	-	-	-
<b>TOTAL REVENUES</b>	<u><u>\$ 31,719</u></u>	<u><u>\$ 30,638</u></u>	<u><u>\$ 72,132</u></u>	<u><u>101,980</u></u>	<u><u>26,000</u></u>	<u><u>45,360</u></u>

<sup>1</sup> Estimated Prior Years Fund Balance	101,804	121,652	107,199
Transfer in	-	-	-
Transfer in	-	-	-
Transfer in	-	-	-
<b>TOTAL AVAILABLE</b>	<u><u>203,784</u></u>	<u><u>147,652</u></u>	<u><u>152,559</u></u>
 <b>APPROPRIATIONS</b>	 <u><u>91,980</u></u>	 <u><u>45,360</u></u>	 <u><u>111,437</u></u>
 <b>Undesignated Fund Balance</b>	 <u><u>\$ 111,804</u></u>	 <u><u>\$ 102,292</u></u>	 <u><u>\$ 41,122</u></u>

<sup>1</sup> <b>Prior Years Fund Balance</b>			
Audited Undesignated Fund Balance (per CAFR):			
At December 31, 2020	145,700	\$ -	\$ -
At December 31, 2021	-	121,652	-
At December 31, 2022	-	-	126,559
Amount appropriated in prior year's budget	(43,896)	-	(19,360)
Unspent Contingency Fund	-	-	-
Supplemental Appropriations	-	-	-
Projected revenues in excess/less than expenditures	-	-	-
Cash Flow Reserve	-	-	-
Adjusted Prior Years Fund Balance	<u><u>\$ 101,804</u></u>	<u><u>\$ 121,652</u></u>	<u><u>\$ 107,199</u></u>



## 2024 EXPENSE BUDGET SEWER FUND

Code	Description	2022 Actual Expenditure	2023 Adopted Budget	2023 Supplemental Appropriations	2024 Adopted Budget
	Personnel Services	\$ -	\$ -	\$ -	\$ -
	Contractual Services	44,590	32,400	-	98,477
	Supplies	7,532	12,960	-	12,960
	Capital Outlay	-	-	-	-
	Operating Transfers	-	-	-	-
	Debt Service	-	-	-	-
	<b>Total</b>	<b>\$ 52,122</b>	<b>\$ 45,360</b>	<b>\$ -</b>	<b>\$ 111,437</b>
1546	City of Blue Springs	21,598	-	-	66,077
1520	Trophy Estates #103	30,524	45,360	-	45,360
	<b>County Public Health</b>	<b>52,122</b>	<b>45,360</b>	<b>-</b>	<b>111,437</b>
	<b>Total</b>	<b>\$ 52,122</b>	<b>\$ 45,360</b>	<b>\$ -</b>	<b>\$ 111,437</b>



## 2024 REVENUE BUDGET CONVENTION/SPORTS COMPLEX FUND

	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	ADOPTED 2022	ADOPTED 2023	Adopted 2024
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-
Misc. Taxes	-	-	-	-	-	-
<b>Total Taxes</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	3,385,309	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 3,385,309</b>	<b>\$ 3,000,000</b>	<b>\$ 3,000,000</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>3,000,000</b>

<sup>1</sup> Estimated Prior Years Fund Balance	-	-	-
Transfer in from Park Fund	3,500,000	3,500,000	3,500,000
Transfer in	-	-	-
Transfer in	-	-	-
<b>TOTAL AVAILABLE</b>	<b>6,500,000</b>	<b>6,500,000</b>	<b>6,500,000</b>
<b>APPROPRIATIONS</b>	<b>6,500,000</b>	<b>6,500,000</b>	<b>6,500,000</b>
<b>Undesignated Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<sup>1</sup> <b>Prior Years Fund Balance</b>			
Audited Undesignated Fund Balance (per CAFR):			
At December 31, 2020	3,517,451	\$ -	\$ -
At December 31, 2021	-	-	-
At December 31, 2022	-	-	-
Amount appropriated in prior year's budget	(3,521,094)	-	-
Unspent Contingency Fund	-	-	-
Supplemental Appropriations	-	-	-
Projected revenues in excess/less than expenditures	3,643	-	-
Cash Flow Reserve	-	-	-
Adjusted Prior Years Fund Balance	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



## 2024 EXPENSE BUDGET CONVENTION/SPORTS COMPLEX FUND

Code	Description	2022 Actual Expenditure	2023 Adopted Budget	2023 Supplemental Appropriations	2024 Adopted Budget
	Personnel Services	\$ -	\$ -	\$ -	\$ -
	Contractual Services	-	-	-	-
	Supplies	-	-	-	-
	Capital Outlay	-	-	-	-
	Operating Transfers	6,500,000	6,500,000	-	6,500,000
	Debt Service	-	-	-	-
	<b>Total</b>	<b>\$ 6,500,000</b>	<b>\$ 6,500,000</b>	<b>\$ -</b>	<b>\$ 6,500,000</b>
9100	Operating Transfer	6,500,000	6,500,000	-	6,500,000
	<b>Internal Services</b>	<b>6,500,000</b>	<b>6,500,000</b>	<b>-</b>	<b>6,500,000</b>
	<b>Total</b>	<b>\$ 6,500,000</b>	<b>\$ 6,500,000</b>	<b>\$ -</b>	<b>\$ 6,500,000</b>

**NOTE:**

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.



## 2024 REVENUE BUDGET ANTI-CRIME SALES TAX FUND

	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	ADOPTED 2022	ADOPTED 2023	Adopted 2024
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	23,858,655	27,443,863	31,067,784	26,772,612	30,032,543	31,524,157
Misc. Taxes	-	-	-	-	-	-
<b>Total Taxes</b>	<b>23,858,655</b>	<b>27,443,863</b>	<b>31,067,784</b>	<b>26,772,612</b>	<b>30,032,543</b>	<b>31,524,157</b>
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	421,285	314,190	619,366	155,500	664,881	663,800
Charges for Services	21,923	25,748	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	106,943	53,366	169,728	-	137,100	217,000
<b>TOTAL REVENUES</b>	<b>\$ 24,408,806</b>	<b>\$ 27,837,167</b>	<b>\$ 31,856,878</b>	<b>26,928,112</b>	<b>30,834,524</b>	<b>32,404,957</b>

<sup>1</sup> Estimated Prior Years Fund Balance	11,650,531	6,864,272	6,171,482
Transfer in	-	-	-
Transfer in	-	-	-
Transfer in	-	-	-
<b>TOTAL AVAILABLE</b>	<b>38,578,643</b>	<b>37,698,796</b>	<b>38,576,439</b>
<b>APPROPRIATIONS</b>	<b>36,657,486</b>	<b>35,182,219</b>	<b>36,017,008</b>
<b>Undesignated Fund Balance</b>	<b>\$ 1,921,157</b>	<b>\$ 2,516,577</b>	<b>\$ 2,559,431</b>

<sup>1</sup> <b>Prior Years Fund Balance</b>			
Audited Undesignated Fund Balance (per CAFR):			
At December 31, 2020	11,459,924	\$ -	\$ -
At December 31, 2021	-	13,050,345	-
At December 31, 2022	-	-	10,116,191
Amount appropriated in prior year's budget	(5,840,381)	(9,729,374)	(4,347,695)
Unspent Contingency Fund	-	-	-
Supplemental Appropriations	(895,004)	-	-
Projected revenues in excess/less than expenditures	6,925,992	3,543,301	402,986
Cash Flow Reserve	-	-	-
<b>Adjusted Prior Years Fund Balance</b>	<b>\$ 11,650,531</b>	<b>\$ 6,864,272</b>	<b>\$ 6,171,482</b>



## 2024 EXPENSE BUDGET ANTI-CRIME SALES TAX FUND

Code	Description	2022 Actual Expenditure	2023 Adopted Budget	2023 Supplemental Appropriations	2024 Adopted Budget
	Personnel Services	\$ 14,116,642	\$ 13,634,047	\$ -	\$ 13,838,300
	Contractual Services	18,145,815	21,098,094	-	21,898,093
	Supplies	276,157	248,024	-	243,619
	Capital Outlay	112,931	202,054	-	36,996
	Operating Transfers	-	-	-	-
	Debt Service	-	-	-	-
	<b>Total</b>	<b>\$ 32,651,545</b>	<b>\$ 35,182,219</b>	<b>\$ -</b>	<b>\$ 36,017,008</b>
4401	COMBAT - Administration	989,152	1,267,871	-	1,337,806
4407	COMBAT Programming	10,900,448	12,277,283	-	12,528,743
4151	Jackson County Drug Task Force	2,672,957	3,342,311	-	3,421,616
4153	KC Police Department	3,467,689	3,342,311	-	3,421,616
4152	Prosecutor - Criminal Prosecution	4,617,221	3,342,311	-	3,421,616
4154	Prosecutor - Deferred Prosecution	793,770	2,110,933	-	2,161,020
4204	Sheriff DARE	131,628	-	-	-
2701	Corrections	4,621,780	4,377,132	-	5,402,551
2304	Detention Population Control	583,001	900,201	-	-
	<b>County Public Safety</b>	<b>28,777,646</b>	<b>30,960,353</b>	<b>-</b>	<b>31,694,968</b>
3001	Circuit Court	1,990,836	1,115,391	-	1,837,633
2101	Family Court	1,883,063	3,106,475	-	2,484,407
	<b>Courts</b>	<b>3,873,899</b>	<b>4,221,866</b>	<b>-</b>	<b>4,322,040</b>
	<b>Total</b>	<b>\$ 32,651,545</b>	<b>\$ 35,182,219</b>	<b>\$ -</b>	<b>\$ 36,017,008</b>





## 2024 REVENUE BUDGET GRANT FUND

	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	ADOPTED 2022	ADOPTED 2023	Adopted 2024
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-
Misc. Taxes	-	-	-	-	-	-
<b>Total Taxes</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	7,409,176	15,044,143	21,936,641	82,500	10,543,106	796,255
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<u><u>\$ 7,409,176</u></u>	<u><u>\$ 15,044,143</u></u>	<u><u>\$ 21,936,641</u></u>	<u><u>82,500</u></u>	<u><u>10,543,106</u></u>	<u><u>796,255</u></u>

<sup>1</sup> Estimated Prior Years Fund Balance	-	689,076	-
Transfer in	-	-	-
Transfer in	-	-	-
Transfer in	-	-	-
<b>TOTAL AVAILABLE</b>	<u><u>82,500</u></u>	<u><u>11,232,182</u></u>	<u><u>796,255</u></u>
<b>APPROPRIATIONS</b>	<u><u>82,500</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
<b>Undesignated Fund Balance</b>	<u><u>\$ -</u></u>	<u><u>\$ 11,232,182</u></u>	<u><u>\$ 796,255</u></u>

<sup>1</sup> <b>Prior Years Fund Balance</b>			
Audited Undesignated Fund Balance (per CAFR):			
At December 31, 2020	-	\$ -	\$ -
At December 31, 2021	-	689,076	-
At December 31, 2022	-	-	-
Amount appropriated in prior year's budget	-	-	-
Unspent Contingency Fund	-	-	-
Supplemental Appropriations	-	-	-
Projected revenues in excess/less than expenditures	-	-	-
Cash Flow Reserve	-	-	-
Adjusted Prior Years Fund Balance	<u><u>\$ -</u></u>	<u><u>\$ 689,076</u></u>	<u><u>\$ -</u></u>



## 2024 EXPENSE BUDGET GRANT FUND

Code	Description	2022 Actual Expenditure	2023 Adopted Budget	2023 Supplemental Appropriations	2024 Adopted Budget
	Personnel Services	\$ -	\$ -	\$ -	\$ -
	Contractual Services	-	-	-	-
	Supplies	-	-	-	-
	Capital Outlay	-	-	-	-
	Operating Transfers	-	-	-	-
	Debt Service	-	-	-	-
	<b>Total</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
		-	-	-	-
	<b>County Public Safety</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<b>Total</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>



## 2024 REVENUE BUDGET PROSECUTING ATTORNEY TRAINING FUND

	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	ADOPTED 2022	ADOPTED 2023	Adopted 2024
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-
Misc. Taxes	-	-	-	-	-	-
<b>Total Taxes</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	6,302	6,250	7,500	7,200
Miscellaneous	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 6,302</u></u>	<u><u>6,250</u></u>	<u><u>7,500</u></u>	<u><u>7,200</u></u>

<sup>1</sup> Estimated Prior Years Fund Balance	-	-	6,302
Transfer in	-	-	-
Transfer in	-	-	-
Transfer in	-	-	-
<b>TOTAL AVAILABLE</b>	<u><u>6,250</u></u>	<u><u>7,500</u></u>	<u><u>13,502</u></u>
<b>APPROPRIATIONS</b>	<u><u>6,250</u></u>	<u><u>7,500</u></u>	<u><u>7,200</u></u>
<b>Undesignated Fund Balance</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 6,302</u></u>

<sup>1</sup> <b>Prior Years Fund Balance</b>			
Audited Undesignated Fund Balance (per CAFR):			
At December 31, 2020	-	\$ -	\$ -
At December 31, 2021	-	-	-
At December 31, 2022	-	-	6,302
Amount appropriated in prior year's budget	-	-	-
Unspent Contingency Fund	-	-	-
Supplemental Appropriations	-	-	-
Projected revenues in excess/less than expenditures	-	-	-
Cash Flow Reserve	-	-	-
<b>Adjusted Prior Years Fund Balance</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 6,302</u></u>



## 2024 EXPENSE BUDGET PROSECUTING ATTORNEY TRAINING FUND

Code	Description	2022 Actual Expenditure	2023 Adopted Budget	2023 Supplemental Appropriations	2024 Adopted Budget
	Personnel Services	\$ -	\$ -	\$ -	\$ -
	Contractual Services	-	7,500	-	7,200
	Supplies	-	-	-	-
	Capital Outlay	-	-	-	-
	Operating Transfers	-	-	-	-
	Debt Service	-	-	-	-
	<b>Total</b>	<b>\$ -</b>	<b>\$ 7,500</b>	<b>\$ -</b>	<b>\$ 7,200</b>
4101	Prosecuting Attorney	-	7,500	-	7,200
	County Public Safety	-	7,500	-	7,200
	<b>Total</b>	<b>\$ -</b>	<b>\$ 7,500</b>	<b>\$ -</b>	<b>\$ 7,200</b>



## 2024 REVENUE BUDGET LAW ENFORCEMENT TRAINING FUND

	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	ADOPTED 2022	ADOPTED 2023	Adopted 2024
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-
Misc. Taxes	-	-	-	-	-	-
<b>Total Taxes</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	5,885	3,645	5,581	4,300	7,700	5,800
Charges for Services	2,689	3,898	2,535	3,500	3,300	2,100
Fines & Forfeitures	9,656	14,207	15,727	13,400	16,000	13,600
Miscellaneous	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 18,230</b>	<b>\$ 21,750</b>	<b>\$ 23,843</b>	<b>21,200</b>	<b>27,000</b>	<b>21,500</b>

<sup>1</sup> Estimated Prior Years Fund Balance	39,245	57,695	33,116
Transfer in	-	-	-
Transfer in	-	-	-
Transfer in	-	-	-
<b>TOTAL AVAILABLE</b>	<b>60,445</b>	<b>84,695</b>	<b>54,616</b>
<b>APPROPRIATIONS</b>	<b>24,500</b>	<b>55,000</b>	<b>45,000</b>
<b>Undesignated Fund Balance</b>	<b>\$ 35,945</b>	<b>\$ 29,695</b>	<b>\$ 9,616</b>

<sup>1</sup> <b>Prior Years Fund Balance</b>			
Audited Undesignated Fund Balance (per CAFR):			
At December 31, 2020	39,245	\$ -	\$ -
At December 31, 2021	-	60,995	-
At December 31, 2022	-	-	61,116
Amount appropriated in prior year's budget	-	(3,300)	(28,000)
Unspent Contingency Fund	-	-	-
Supplemental Appropriations	-	-	-
Projected revenues in excess/less than expenditures	-	-	-
Cash Flow Reserve	-	-	-
<b>Adjusted Prior Years Fund Balance</b>	<b>\$ 39,245</b>	<b>\$ 57,695</b>	<b>\$ 33,116</b>



## 2024 EXPENSE BUDGET LAW ENFORCEMENT TRAINING FUND

Code	Description	2022 Actual Expenditure	2023 Adopted Budget	2023 Supplemental Appropriations	2024 Adopted Budget
	Personnel Services	\$ -	\$ -	\$ -	\$ -
	Contractual Services	23,722	55,000	-	45,000
	Supplies	-	-	-	-
	Capital Outlay	-	-	-	-
	Operating Transfers	-	-	-	-
	Debt Service	-	-	-	-
	<b>Total</b>	<b>\$ 23,722</b>	<b>\$ 55,000</b>	<b>\$ -</b>	<b>\$ 45,000</b>
4201	Sheriff	19,322	50,000	-	40,000
	County Public Safety	19,322	50,000	-	40,000
1605	Park Safety/Interpretation	\$ 4,400	\$ 5,000	\$ -	\$ 5,000
	Parks + Rec	4,400	5,000	-	5,000
	<b>Total</b>	<b>\$ 23,722</b>	<b>\$ 55,000</b>	<b>\$ -</b>	<b>\$ 45,000</b>



## 2024 REVENUE BUDGET E-911 SYSTEM FUND

	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	ADOPTED 2022	ADOPTED 2023	Adopted 2024
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<sup>2</sup> Sales Tax	2,249,413	672,206	377	-	-	-
Misc. Taxes	-	-	-	-	-	-
<b>Total Taxes</b>	<b>2,249,413</b>	<b>672,206</b>	<b>377</b>	<b>-</b>	<b>-</b>	<b>-</b>
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	6,413,665	8,446,500	8,302,000	8,469,000	8,460,000
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 2,249,413</b>	<b>\$ 7,085,871</b>	<b>\$ 8,446,877</b>	<b>8,302,000</b>	<b>8,469,000</b>	<b>8,460,000</b>

<sup>1</sup> Estimated Prior Years Fund Balance	4,230,082	2,169,351	5,506,652
Transfer in from Emergency Service & Public Safety Fund	-	-	-
Transfer in	-	-	-
Transfer in	-	-	-
<b>TOTAL AVAILABLE</b>	<b>12,532,082</b>	<b>10,638,351</b>	<b>13,966,652</b>
<b>APPROPRIATIONS</b>	<b>10,746,665</b>	<b>7,127,826</b>	<b>8,183,146</b>
<b>Undesignated Fund Balance</b>	<b>\$ 1,785,417</b>	<b>\$ 3,510,525</b>	<b>\$ 5,783,506</b>

<sup>1</sup> <b>Prior Years Fund Balance</b>			
Audited Undesignated Fund Balance (per CAFR):			
At December 31, 2020	330,082	\$ -	\$ -
At December 31, 2021	-	4,614,016	-
At December 31, 2022	-	-	5,506,652
Amount appropriated in prior year's budget	-	(2,444,665)	-
Unspent Contingency Fund	-	-	-
Supplemental Appropriations	-	-	-
Projected revenues in excess/less than expenditures	3,900,000	-	-
Cash Flow Reserve	-	-	-
<b>Adjusted Prior Years Fund Balance</b>	<b>\$ 4,230,082</b>	<b>\$ 2,169,351</b>	<b>\$ 5,506,652</b>



## 2024 EXPENSE BUDGET E911 SYSTEM FUND

Code	Description	2022 Actual Expenditure	2023 Adopted Budget	2023 Supplemental Appropriations	2024 Adopted Budget
	Personnel Services	\$ -	\$ -	\$ -	\$ -
	Contractual Services	3,106,977	7,107,826	-	7,482,146
	Supplies	-	-	-	-
	Capital Outlay	3,647,261	20,000	-	701,000
	Operating Transfers	800,000	-	-	-
	Debt Service	-	-	-	-
	<b>Total</b>	<b>\$ 7,554,238</b>	<b>\$ 7,127,826</b>	<b>\$ -</b>	<b>\$ 8,183,146</b>
5031	911 System	\$ 2,915,937	\$ 6,900,000	\$ -	\$ 3,700,000
5032	911 Initiatives	95	-	-	3,500,000
7902	Mid America Regional Council	35,139	36,896	-	36,915
4205	Regional Radio System	3,803,067	190,930	-	946,231
	<b>County Operations</b>	<b>6,754,238</b>	<b>7,127,826</b>	<b>-</b>	<b>8,183,146</b>
9100	Operating Transfers	800,000	-	-	-
	<b>Internal Services</b>	<b>800,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total</b>	<b>\$ 7,554,238</b>	<b>\$ 7,127,826</b>	<b>\$ -</b>	<b>\$ 8,183,146</b>





## 2024 REVENUE BUDGET INMATE SECURITY FUND

	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	ADOPTED 2022	ADOPTED 2023	Adopted 2024
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-
Misc. Taxes	-	-	-	-	-	-
<b>Total Taxes</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
<sup>2</sup> Charges for Services	153,055	202,348	218,063	217,000	220,000	198,000
<sup>3</sup> Fines & Forfeitures	2,674	5,272	5,381	5,000	6,000	5,800
Miscellaneous	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<u><u>\$ 155,729</u></u>	<u><u>\$ 207,620</u></u>	<u><u>\$ 223,444</u></u>	<u><u>222,000</u></u>	<u><u>226,000</u></u>	<u><u>203,800</u></u>

<sup>1</sup> Estimated Prior Years Fund Balance	232,936	290,894	426,301
Transfer in	-	-	-
Transfer in	-	-	-
Transfer in	-	-	-
<b>TOTAL AVAILABLE</b>	<u><u>454,936</u></u>	<u><u>516,894</u></u>	<u><u>630,101</u></u>
<b>APPROPRIATIONS</b>	<u><u>108,224</u></u>	<u><u>208,224</u></u>	<u><u>208,224</u></u>
<b>Undesignated Fund Balance</b>	<u><u>\$ 346,712</u></u>	<u><u>\$ 308,670</u></u>	<u><u>\$ 421,877</u></u>

<sup>1</sup> <b>Prior Years Fund Balance</b>			
Audited Undesignated Fund Balance (per CAFR):			
At December 31, 2020	239,936	\$ -	\$ -
At December 31, 2021	-	301,564	-
At December 31, 2022	-	-	426,301
Amount appropriated in prior year's budget	(7,000)	-	-
Unspent Contingency Fund	-	-	-
Supplemental Appropriations	-	(10,670)	-
Projected revenues in excess/less than expenditures	-	-	-
Cash Flow Reserve	-	-	-
<b>Adjusted Prior Years Fund Balance</b>	<u><u>\$ 232,936</u></u>	<u><u>\$ 290,894</u></u>	<u><u>\$ 426,301</u></u>



## 2024 EXPENSE BUDGET INMATE SECURITY FUND

Code	Description	2022 Actual Expenditure	2023 Adopted Budget	2023 Supplemental Appropriations	2024 Adopted Budget
	Personnel Services	\$ -	\$ -	\$ -	\$ -
	Contractual Services	50,322	65,224	-	65,224
	Supplies	14,550	18,000	-	18,000
	Capital Outlay	35,670	125,000	-	125,000
	Operating Transfers	-	-	-	-
	Debt Service	-	-	-	-
	<b>Total</b>	<b>\$ 100,542</b>	<b>\$ 208,224</b>	<b>\$ -</b>	<b>\$ 208,224</b>
2701	Corrections	\$ 100,542	\$ 208,224	\$ -	\$ 208,224
	County Public Safety	<b>100,542</b>	<b>208,224</b>	<b>-</b>	<b>208,224</b>
	<b>Total</b>	<b>\$ 100,542</b>	<b>\$ 208,224</b>	<b>\$ -</b>	<b>\$ 208,224</b>



## 2024 REVENUE BUDGET DOMESTIC ABUSE FUND

	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	ADOPTED 2022	ADOPTED 2023	Adopted 2024
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-
Misc. Taxes	-	-	-	-	-	-
<b>Total Taxes</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
<sup>2</sup> Charges for Services	46,400	53,810	56,840	54,000	53,000	52,000
<sup>3</sup> Fines & Forfeitures	69,746	79,023	94,847	100,200	88,300	95,200
Miscellaneous	61	13	712	-	400	2,100
<b>TOTAL REVENUES</b>	<u><u>\$ 116,207</u></u>	<u><u>\$ 132,846</u></u>	<u><u>\$ 152,399</u></u>	<u><u>154,200</u></u>	<u><u>141,700</u></u>	<u><u>149,300</u></u>

1 Estimated Prior Years Fund Balance	39,966	27,812	55,211
Transfer in	-	-	-
Transfer in	-	-	-
Transfer in	-	-	-
<b>TOTAL AVAILABLE</b>	<u><u>194,166</u></u>	<u><u>169,512</u></u>	<u><u>204,511</u></u>
 <b>APPROPRIATIONS</b>	 <u><u>125,000</u></u>	 <u><u>125,000</u></u>	 <u><u>150,000</u></u>
 <b>Undesignated Fund Balance</b>	 <u><u>\$ 69,166</u></u>	 <u><u>\$ 44,512</u></u>	 <u><u>\$ 54,511</u></u>

### <sup>1</sup> Prior Years Fund Balance

Audited Undesignated Fund Balance (per CAFR):

At December 31, 2020	39,966	\$ -	\$ -
At December 31, 2021	-	27,812	-
At December 31, 2022	-	-	55,211
Amount appropriated in prior year's budget	-	-	-
Unspent Contingency Fund	-	-	-
Supplemental Appropriations	-	-	-
Projected revenues in excess/less than expenditures	-	-	-
Cash Flow Reserve	-	-	-
<b>Adjusted Prior Years Fund Balance</b>	<u><u>\$ 39,966</u></u>	<u><u>\$ 27,812</u></u>	<u><u>\$ 55,211</u></u>



## 2024 EXPENSE BUDGET DOMESTIC ABUSE FUND

Code	Description	2022 Actual Expenditure	2023 Adopted Budget	2023 Supplemental Appropriations	2024 Adopted Budget
	Personnel Services	\$ -	\$ -	\$ -	\$ -
	Contractual Services	124,976	125,000	-	150,000
	Supplies	-	-	-	-
	Capital Outlay	-	-	-	-
	Operating Transfers	-	-	-	-
	Debt Service	-	-	-	-
	<b>Total</b>	<b>\$ 124,976</b>	<b>\$ 125,000</b>	<b>\$ -</b>	<b>\$ 150,000</b>
7101	Domestic Abuse Program	\$ 124,976	\$ 125,000	\$ -	\$ 150,000
	County Administration	124,976	125,000	-	150,000
	<b>Total</b>	<b>\$ 124,976</b>	<b>\$ 125,000</b>	<b>\$ -</b>	<b>\$ 150,000</b>



## 2024 REVENUE BUDGET RECORDER'S TECHNOLOGY FUND

	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	ADOPTED 2022	ADOPTED 2023	Adopted 2024
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-
Misc. Taxes	-	-	-	-	-	-
<b>Total Taxes</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
<sup>1</sup> Charges for Services	164,879	182,630	145,874	144,500	138,500	114,500
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<u><u>\$ 164,879</u></u>	<u><u>\$ 182,630</u></u>	<u><u>\$ 145,874</u></u>	<u><u>144,500</u></u>	<u><u>138,500</u></u>	<u><u>114,500</u></u>

<sup>1</sup> Estimated Prior Years Fund Balance	102,342	161,595	155,811
Transfer in	-	-	-
Transfer in	-	-	-
Transfer in	-	-	-
<b>TOTAL AVAILABLE</b>	<u><u>246,842</u></u>	<u><u>300,095</u></u>	<u><u>270,311</u></u>
<b>APPROPRIATIONS</b>	<u><u>139,940</u></u>	<u><u>164,475</u></u>	<u><u>129,922</u></u>
<b>Undesignated Fund Balance</b>	<u><u>\$ 106,902</u></u>	<u><u>\$ 135,620</u></u>	<u><u>\$ 140,389</u></u>

### <sup>1</sup> Prior Years Fund Balance

Audited Undesignated Fund Balance (per CAFR):

At December 31, 2020	102,342	\$ -	\$ -
At December 31, 2021	-	161,595	-
At December 31, 2022	-	-	181,786
Amount appropriated in prior year's budget	-	-	(25,975)
Unspent Contingency Fund	-	-	-
Supplemental Appropriations	-	-	-
Projected revenues in excess/less than expenditures	-	-	-
Cash Flow Reserve	-	-	-
<b>Adjusted Prior Years Fund Balance</b>	<u><u>\$ 102,342</u></u>	<u><u>\$ 161,595</u></u>	<u><u>\$ 155,811</u></u>



## 2024 EXPENSE BUDGET RECORDER'S TECHNOLOGY FUND

Code	Description	2022 Actual Expenditure	2023 Adopted Budget	2023 Supplemental Appropriations	2024 Adopted Budget
	Personnel Services	\$ -	\$ -	\$ -	\$ -
	Contractual Services	91,578	97,862	-	97,922
	Supplies	-	-	-	-
	Capital Outlay	33,841	66,613	-	32,000
	Operating Transfers	-	-	-	-
	Debt Service	-	-	-	-
	<b>Total</b>	<b>\$ 125,419</b>	<b>\$ 164,475</b>	<b>\$ -</b>	<b>\$ 129,922</b>
1801	Recorder of Deeds	125,419	164,475	-	129,922
	<b>County Operations</b>	<b>\$ 125,419</b>	<b>\$ 164,475</b>	<b>\$ -</b>	<b>\$ 129,922</b>
	<b>Total</b>	<b>\$ 125,419</b>	<b>\$ 164,475</b>	<b>\$ -</b>	<b>\$ 129,922</b>



## 2024 REVENUE BUDGET HOMELESS ASSISTANCE FUND

	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	ADOPTED 2022	ADOPTED 2023	Adopted 2024
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-
Misc. Taxes	-	-	-	-	-	-
<b>Total Taxes</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
<sup>1</sup> Charges for Services	392,110	439,326	350,875	349,000	375,000	272,000
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	1,556	1,461	19,650	500	7,900	11,500
<b>TOTAL REVENUES</b>	<b>\$ 393,666</b>	<b>\$ 440,787</b>	<b>\$ 370,525</b>	<b>349,500</b>	<b>382,900</b>	<b>283,500</b>

<sup>1</sup> Estimated Prior Years Fund Balance	475,773	138,633	25,195
Transfer in	-	-	-
Transfer in	-	-	-
Transfer in	-	-	-
<b>TOTAL AVAILABLE</b>	<b>825,273</b>	<b>521,533</b>	<b>308,695</b>
<b>APPROPRIATIONS</b>	<b>686,028</b>	<b>411,851</b>	<b>290,000</b>
<b>Undesignated Fund Balance</b>	<b>\$ 139,245</b>	<b>\$ 109,682</b>	<b>\$ 18,695</b>

### <sup>1</sup> Prior Years Fund Balance

Audited Undesignated Fund Balance (per CAFR):

At December 31, 2020	561,524	\$ -	\$ -
At December 31, 2021	-	445,161	-
At December 31, 2022	-	-	156,146
Amount appropriated in prior year's budget	(29,015)	(336,528)	(28,951)
Unspent Contingency Fund	-	-	-
Supplemental Appropriations	(156,736)	-	-
Projected revenues in excess/less than expenditures	100,000	30,000	(102,000)
Cash Flow Reserve	-	-	-
<b>Adjusted Prior Years Fund Balance</b>	<b>\$ 475,773</b>	<b>\$ 138,633</b>	<b>\$ 25,195</b>



## 2024 EXPENSE BUDGET HOMELESS ASSISTANCE FUND

Code	Description	2022 Actual Expenditure	2023 Adopted Budget	2023 Supplemental Appropriations	2024 Adopted Budget
	Personnel Services	\$ 35,472	\$ 38,712	\$ -	\$ 40,575
	Contractual Services	609,937	372,839	-	249,425
	Supplies	126	300	-	-
	Capital Outlay	-	-	-	-
	Operating Transfers	-	-	-	-
	Debt Service	-	-	-	-
	<b>Total</b>	<b>\$ 645,535</b>	<b>\$ 411,851</b>	<b>\$ -</b>	<b>\$ 290,000</b>
7001	Housing Resource Commission	\$ 645,535	\$ 411,851	\$ -	\$ 290,000
	County Administration	645,535	411,851	-	290,000
	<b>Total</b>	<b>\$ 645,535</b>	<b>\$ 411,851</b>	<b>\$ -</b>	<b>\$ 290,000</b>





## 2024 REVENUE BUDGET RECORDER'S FEE FUND

	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	ADOPTED 2022	ADOPTED 2023	Adopted 2024
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-
Misc. Taxes	-	-	-	-	-	-
<b>Total Taxes</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
<sup>1</sup> Charges for Services	276,263	312,546	253,228	252,000	244,000	204,000
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	4,863	134	8,056	-	4,200	15,300
<b>TOTAL REVENUES</b>	<u><u>\$ 281,126</u></u>	<u><u>\$ 312,680</u></u>	<u><u>\$ 261,284</u></u>	<u><u>252,000</u></u>	<u><u>248,200</u></u>	<u><u>219,300</u></u>
1 Estimated Prior Years Fund Balance				278,860	323,635	331,977
Transfer in				-	-	-
Transfer in				-	-	-
Transfer in				-	-	-
<b>TOTAL AVAILABLE</b>				<u><u>530,860</u></u>	<u><u>571,835</u></u>	<u><u>551,277</u></u>
<b>APPROPRIATIONS</b>				<u><u>250,884</u></u>	<u><u>250,912</u></u>	<u><u>359,183</u></u>
<b>Undesignated Fund Balance</b>				<u><u>\$ 279,976</u></u>	<u><u>\$ 320,923</u></u>	<u><u>\$ 192,094</u></u>
<sup>1</sup> <b>Prior Years Fund Balance</b>						
Audited Undesignated Fund Balance (per CAFR):						
At December 31, 2020			213,834	\$ -	\$ -	-
At December 31, 2021			-	-	314,635	-
At December 31, 2022			-	-	-	386,189
Amount appropriated in prior year's budget			(9,974)	-	-	(2,712)
Unspent Contingency Fund			-	-	-	-
Supplemental Appropriations			-	-	-	(12,500)
Projected revenues in excess/less than expenditures			75,000	9,000	-	(39,000)
Cash Flow Reserve			-	-	-	-
Adjusted Prior Years Fund Balance			<u><u>\$ 278,860</u></u>	<u><u>\$ 323,635</u></u>	<u><u>\$ 331,977</u></u>	



## 2024 EXPENSE BUDGET RECORDER'S FEE FUND

Code	Description	2022 Actual Expenditure	2023 Adopted Budget	2023 Supplemental Appropriations	2024 Adopted Budget
	Personnel Services	\$ 77,725	\$ -	\$ -	\$ -
	Contractual Services	113,899	250,912	12,500	319,183
	Supplies	2,993	-	-	-
	Capital Outlay	3,661	-	-	40,000
	Operating Transfers	-	-	-	-
	Debt Service	-	-	-	-
	<b>Total</b>	<b>\$ 198,278</b>	<b>\$ 250,912</b>	<b>\$ 12,500</b>	<b>\$ 359,183</b>
1804	Record Center	\$ 162,278	\$ -	\$ -	\$ 323,183
3005	Records Center Rent	-	214,912	12,500	-
1805	JC Historical Society	36,000	36,000	-	36,000
	<b>County Operations</b>	<b>198,278</b>	<b>250,912</b>	<b>12,500</b>	<b>359,183</b>
	<b>Total</b>	<b>\$ 198,278</b>	<b>\$ 250,912</b>	<b>\$ 12,500</b>	<b>\$ 359,183</b>



## 2024 REVENUE BUDGET ASSESSMENT FUND

	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	ADOPTED 2022	ADOPTED 2023	Adopted 2024
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-
Misc. Taxes	-	-	-	-	-	-
<b>Total Taxes</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Licenses & Permits	-	-	-	-	-	-
<sup>1</sup> Intergovernmental	738,742	1,109,919	997,101	947,252	997,102	1,002,728
<sup>2</sup> Charges for Services	7,071,887	7,661,732	8,054,482	7,514,500	8,283,000	8,571,000
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 7,810,629</b>	<b>\$ 8,771,651</b>	<b>\$ 9,051,583</b>	<b>8,461,752</b>	<b>9,280,102</b>	<b>9,573,728</b>
1 Estimated Prior Years Fund Balance				4,051,416	5,283,712	5,283,481
Transfer in from Public Building Corporation Debt Service Fund				-	-	-
Transfer in				-	-	-
Transfer in				-	-	-
<b>TOTAL AVAILABLE</b>				<b>12,513,168</b>	<b>14,563,814</b>	<b>14,857,209</b>
<b>APPROPRIATIONS</b>				<b>10,283,870</b>	<b>11,866,199</b>	<b>13,955,556</b>
<b>Undesignated Fund Balance</b>				<b>\$ 2,229,298</b>	<b>\$ 2,697,615</b>	<b>\$ 901,653</b>
<sup>1</sup> <b>Prior Years Fund Balance</b>						
Audited Undesignated Fund Balance (per CAFR):						
At December 31, 2020				5,088,615	\$ -	\$ -
At December 31, 2021				-	7,105,830	-
At December 31, 2022				-	-	7,869,578
Amount appropriated in prior year's budget				(1,037,199)	(1,822,118)	(2,586,097)
Unspent Contingency Fund				-	-	-
Supplemental Appropriations				-	-	-
Projected revenues in excess/less than expenditures				-	-	-
Cash Flow Reserve				-	-	-
Adjusted Prior Years Fund Balance				<b>\$ 4,051,416</b>	<b>\$ 5,283,712</b>	<b>\$ 5,283,481</b>



## 2024 EXPENSE BUDGET ASSESSMENT FUND

Code	Description	2022 Actual Expenditure	2023 Adopted Budget	2023 Supplemental Appropriations	2024 Adopted Budget
	Personnel Services	\$ 5,475,920	\$ 7,491,497	\$ -	\$ 8,261,729
	Contractual Services	1,542,468	3,559,885	-	4,301,822
	Supplies	57,354	60,200	-	118,880
	Capital Outlay	107,089	409,000	-	286,000
	Operating Transfers	987,125	345,617	-	987,125
	Debt Service	-	-	-	-
	<b>Total</b>	<b>\$ 8,169,956</b>	<b>\$ 11,866,199</b>	<b>\$ -</b>	<b>\$ 13,955,556</b>
1001	County Executive's Office	\$ -	\$ -	\$ -	250,000
1221	Communications	47,864	100,000	-	100,000
1101	County Counselor	-	66,000	-	66,000
1220	Boards & Commissions	-	-	-	-
	<b>County Administration</b>	<b>47,864</b>	<b>166,000</b>	<b>-</b>	<b>166,000</b>
1305	Information Technology	-	85,000	-	91,800
1902	Assessment Department	6,246,909	9,901,437	-	10,561,924
1013	Assessment Fleet Replacement	71,270	195,000	-	195,000
5007	Board Of Equalization	391,524	675,925	-	625,802
1403	Collection Department	425,264	497,220	-	500,000
	<b>County Operations</b>	<b>7,134,967</b>	<b>11,354,582</b>	<b>-</b>	<b>11,974,526</b>
1216	Facilities Management Administration Building	-	-	-	577,905
	<b>Facilities Management</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>577,905</b>
9100	Operating Transfers	987,125	345,617	-	987,125
	<b>Internal Services</b>	<b>987,125</b>	<b>345,617</b>	<b>-</b>	<b>987,125</b>
	<b>Total</b>	<b>\$ 8,169,956</b>	<b>\$ 11,866,199</b>	<b>\$ -</b>	<b>\$ 13,705,556</b>



## 2024 REVENUE BUDGET AMERICAN RESCUE PLAN FUND

	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	ADOPTED 2022	ADOPTED 2023	Adopted 2024
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-
Misc. Taxes	-	-	-	-	-	-
<b>Total Taxes</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	3,105,922	40,483,314	52,227,809	74,720,668	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<u><u>\$ -</u></u>	<u><u>\$ 3,105,922</u></u>	<u><u>\$ 40,483,314</u></u>	<u><u>52,227,809</u></u>	<u><u>74,720,668</u></u>	<u><u>-</u></u>

<sup>1</sup> Estimated Prior Years Fund Balance	-	-	-
Transfer in	-	-	-
Transfer in	-	-	-
Transfer in	-	-	-
<b>TOTAL AVAILABLE</b>	<u><u>52,227,809</u></u>	<u><u>74,720,668</u></u>	<u><u>-</u></u>
<b>APPROPRIATIONS</b>	<u><u>52,227,809</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
<b>Undesignated Fund Balance</b>	<u><u>\$ -</u></u>	<u><u>\$ 74,720,668</u></u>	<u><u>\$ -</u></u>

<sup>1</sup> <b>Prior Years Fund Balance</b>			
Audited Undesignated Fund Balance (per CAFR):			
At December 31, 2020	-	\$ -	\$ -
At December 31, 2021	-	-	-
At December 31, 2022	-	-	-
Amount appropriated in prior year's budget	-	-	-
Unspent Contingency Fund	-	-	-
Supplemental Appropriations	-	-	(8,500,000)
Projected revenues in excess/less than expenditures	-	-	8,500,000
Cash Flow Reserve	-	-	-
<b>Adjusted Prior Years Fund Balance</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>



## 2024 EXPENSE BUDGET AMERICAN RESCUE PLAN FUND

Code	Description	2022 Actual Expenditure	2023 Adopted Budget	2023 Supplemental Appropriations	2024 Adopted Budget
	Personnel Services	\$ 20,510,299	\$ -	\$ -	\$ -
	Contractual Services	9,691,813	-	8,500,000	-
	Supplies	331,889	-	-	-
	Capital Outlay	10,893,155	-	-	-
	Operating Transfers	-	-	-	-
	Debt Service	-	-	-	-
	<b>Total</b>	<b>\$ 41,427,156</b>	<b>\$ -</b>	<b>\$ 8,500,000</b>	<b>\$ -</b>
9000	Outside Agencies	164,886	-	-	-
	<b>County Administration</b>	<b>164,886</b>	<b>-</b>	<b>-</b>	<b>-</b>
1404	Finance	9,001,120	-	-	-
1305	Information Technology	3,351,427	-	-	-
	<b>County Operations</b>	<b>12,352,547</b>	<b>-</b>	<b>-</b>	<b>-</b>
2603	Jackson County Health Department	2,447,492	-	3,500,000	-
	<b>County Public Health</b>	<b>2,447,492</b>	<b>-</b>	<b>3,500,000</b>	<b>-</b>
4201	Sheriff's Office	6,861,673	-	-	-
2701	Corrections	13,980,515	-	-	-
7801	ARPA Disadvantaged Communities	180,198	-	-	-
7802	ARPA Pubic Health	2,457,793	-	-	-
7804	UMKC	-	-	5,000,000	-
	<b>County Public Safety</b>	<b>23,480,179</b>	<b>-</b>	<b>5,000,000</b>	<b>-</b>
1241	DTCH Repairs & Improvements	1,748,109	-	-	-
1216	Facilities Management Administration Building	847,190	-	-	-
1215	Facilities Management Health Department Building	386,753	-	-	-
	<b>Facilities Management</b>	<b>2,982,052</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total</b>	<b>\$ 41,427,156</b>	<b>\$ -</b>	<b>\$ 8,500,000</b>	<b>\$ -</b>



## 2024 REVENUE BUDGET ROCK ISLAND RAILROAD CAPITAL PROJECT FUND

	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	ADOPTED 2022	ADOPTED 2023	Adopted 2024
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-
Misc. Taxes	-	-	-	-	-	-
<b>Total Taxes</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	150,000	-	-	-	-
<b>TOTAL REVENUES</b>	<u><u>\$ -</u></u>	<u><u>\$ 150,000</u></u>	<u><u>\$ -</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

<sup>1</sup> Estimated Prior Years Fund Balance	333,463	12	15
Transfer in from Park Fund	-	-	-
Transfer in	-	-	-
Transfer in	-	-	-
<b>TOTAL AVAILABLE</b>	<u><b>333,463</b></u>	<u><b>12</b></u>	<u><b>15</b></u>
 <b>APPROPRIATIONS</b>	 <u><b>333,463</b></u>	 <u><b>333,463</b></u>	 <u><b>295,964</b></u>
 <b>Undesignated Fund Balance</b>	 <u><u><b>\$ -</b></u></u>	 <u><u><b>\$ (333,451)</b></u></u>	 <u><u><b>\$ (295,949)</b></u></u>

<sup>1</sup> <b>Prior Years Fund Balance</b>			
Audited Undesignated Fund Balance (per CAFR):			
At December 31, 2020	342,045	\$ -	\$ -
At December 31, 2021	-	333,475	-
At December 31, 2022	-	-	333,478
Amount appropriated in prior year's budget	(342,044)	(333,463)	(333,463)
Unspent Contingency Fund	-	-	-
Supplemental Appropriations	-	-	-
Projected revenues in excess/less than expenditures	333,462	-	- ren
Cash Flow Reserve	-	-	-
Adjusted Prior Years Fund Balance	<u><u><b>\$ 333,463</b></u></u>	<u><u><b>\$ 12</b></u></u>	<u><u><b>\$ 15</b></u></u>



## 2024 EXPENSE BUDGET ROCK ISLAND RAILROAD CAPITAL PROJECT FUND

Code	Description	2022 Actual Expenditure	2023 Adopted Budget	2023 Supplemental Appropriations	2024 Adopted Budget
	Personnel Services	\$ -	\$ -	\$ -	\$ -
	Contractual Services	-	-	-	-
	Supplies	-	-	-	-
	Capital Outlay	-	333,463	-	295,964
	Operating Transfers	-	-	-	-
	Debt Service	-	-	-	-
	<b>Total</b>	<b>\$ -</b>	<b>\$ 333,463</b>	<b>\$ -</b>	<b>\$ 295,964</b>
3601	Rock Island Rail Corridor Authority	\$ -	\$ 333,463	\$ -	\$ 295,964
	Internal Services	-	333,463	-	295,964
	<b>Total</b>	<b>\$ -</b>	<b>\$ 333,463</b>	<b>\$ -</b>	<b>\$ 295,964</b>





## 2024 REVENUE BUDGET SPORTS COMPLEX CAPITAL PROJECT FUND (RMMO)

	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	ADOPTED 2022	ADOPTED 2023	Adopted 2024
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-
Misc. Taxes	-	-	-	-	-	-
<b>Total Taxes</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	12,131	66	149,366	-	130,000	149,300
<b>TOTAL REVENUES</b>	<b>\$ 12,131</b>	<b>\$ 66</b>	<b>\$ 149,366</b>	<b>-</b>	<b>130,000</b>	<b>149,300</b>

<sup>1</sup> Estimated Prior Years Fund Balance	7,596,146	(404,862)	9,831,777
Transfer in from Sports Complex Sales Tax Debt Service	27,331,000	33,282,000	34,919,700
Transfer in	-	-	-
Transfer in	-	-	-
<b>TOTAL AVAILABLE</b>	<b>34,927,146</b>	<b>33,007,138</b>	<b>44,900,777</b>
<b>APPROPRIATIONS</b>	<b>32,927,146</b>	<b>31,007,138</b>	<b>42,900,777</b>
<b>Undesignated Fund Balance</b>	<b>\$ 2,000,000</b>	<b>\$ 2,000,000</b>	<b>\$ 2,000,000</b>

<sup>1</sup> <b>Prior Years Fund Balance</b>			
Audited Undesignated Fund Balance (per CAFR):			
At December 31, 2020	8,416,262	\$ -	\$ -
At December 31, 2021	-	5,191,284	-
At December 31, 2022	-	-	9,831,777
Amount appropriated in prior year's budget	(820,116)	(5,596,146)	-
Unspent Contingency Fund	-	-	-
Supplemental Appropriations	-	-	-
Projected revenues in excess/less than expenditures	-	-	-
Cash Flow Reserve	-	-	-
<b>Adjusted Prior Years Fund Balance</b>	<b>\$ 7,596,146</b>	<b>\$ (404,862)</b>	<b>\$ 9,831,777</b>



## 2024 EXPENSE BUDGET

### SPORTS COMPLEX SALES TAX CAPITAL PROJECT FUND

Code	Description	2022 Actual Expenditure	2023 Adopted Budget	2023 Supplemental Appropriations	2024 Adopted Budget
	Personnel Services	\$ -	\$ -	\$ -	\$ -
	Contractual Services	28,987,873	31,007,138	-	42,900,777
	Supplies	-	-	-	-
	Capital Outlay	-	-	-	-
	Operating Transfers	-	-	-	-
	Debt Service	-	-	-	-
	<b>Total</b>	<b>\$ 28,987,873</b>	<b>\$ 31,007,138</b>	<b>\$ -</b>	<b>\$ 42,900,777</b>
5018	Repair, Maint., Management, and Ops.	\$ 28,987,873	\$ 31,007,138	\$ -	\$ 42,900,777
	<b>Internal Services</b>	<b>28,987,873</b>	<b>31,007,138</b>	<b>-</b>	<b>42,900,777</b>
	<b>Total</b>	<b>\$ 28,987,873</b>	<b>\$ 31,007,138</b>	<b>\$ -</b>	<b>\$ 42,900,777</b>



## 2024 REVENUE BUDGET NEW DETENTION CENTER C/P FUND

	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	ADOPTED 2022	ADOPTED 2023	Adopted 2024
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-
Misc. Taxes	-	-	-	-	-	-
<b>Total Taxes</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	7,296,220
<b>TOTAL REVENUES</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u>-</u>	<u>-</u>	<u>7,296,220</u>

<sup>1</sup> Estimated Prior Years Fund Balance	-	-	192,382,177
Transfer in	-	-	-
Transfer in	-	-	-
Transfer in	-	-	-
<b>TOTAL AVAILABLE</b>	<u>-</u>	<u>-</u>	<u>199,678,397</u>
<b>APPROPRIATIONS</b>	<u>-</u>	<u>-</u>	<u>#NAME?</u>
<b>Undesignated Fund Balance</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>#NAME?</u></u>

<sup>1</sup> <b>Prior Years Fund Balance</b>			
Audited Undesignated Fund Balance (per CAFR):			
At December 31, 2020	-	\$ -	\$ -
At December 31, 2021	-	-	-
At December 31, 2022	-	-	-
Amount appropriated in prior year's budget	-	-	-
Unspent Contingency Fund	-	-	-
Supplemental Appropriations	-	-	(99,017,979)
Projected revenues in excess/less than expenditures	-	-	291,400,156
Cash Flow Reserve	-	-	-
Adjusted Prior Years Fund Balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 192,382,177</u></u>



## 2024 EXPENSE BUDGET NEW DETENTION CENTER C/P FUND

Code	Description	2022 Actual Expenditure	2023 Adopted Budget	2023 Supplemental Appropriations	2024 Adopted Budget
	Personnel Services	\$ -	\$ -	\$ -	\$ -
	Contractual Services	-	-	-	-
	Supplies	-	-	-	-
	Capital Outlay	-	-	99,017,979	199,678,397
	Operating Transfers	-	-	-	-
	Debt Service	-	-	-	-
	<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 99,017,979</b>	<b>\$ 199,678,397</b>
1214	Facilities Management - New Detention Center	\$ -	\$ -	\$ 99,017,979	\$ 199,678,397
	<b>Internal Services</b>	<b>-</b>	<b>-</b>	<b>99,017,979</b>	<b>199,678,397</b>
	<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 99,017,979</b>	<b>\$ 199,678,397</b>



## 2024 REVENUE BUDGET OBLIGATIONS TO THE US GOVERNMENT FUND

	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	ADOPTED 2022	ADOPTED 2023	Adopted 2024
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-
Misc. Taxes	-	-	-	-	-	-
<b>Total Taxes</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u>-</u>	<u>-</u>	<u>-</u>

<sup>1</sup> Estimated Prior Years Fund Balance	(642,693)	-	-
Transfer in from Park Enterprise	-	642,694	642,694
Transfer in	-	-	-
Transfer in	-	-	-
<b>TOTAL AVAILABLE</b>	<u>(642,693)</u>	<u>642,694</u>	<u>642,694</u>
<b>APPROPRIATIONS</b>	<u>-</u>	<u>642,694</u>	<u>642,693</u>
<b>Undesignated Fund Balance</b>	<u><u>\$ (642,693)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1</u></u>

<sup>1</sup> <b>Prior Years Fund Balance</b>			
Audited Undesignated Fund Balance (per CAFR):			
At December 31, 2020	-	\$ -	\$ -
At December 31, 2021	-	-	-
At December 31, 2022	-	-	-
Amount appropriated in prior year's budget	(642,693)	-	-
Unspent Contingency Fund	-	-	-
Supplemental Appropriations	-	-	-
Projected revenues in excess/less than expenditures	-	-	-
Cash Flow Reserve	-	-	-
<b>Adjusted Prior Years Fund Balance</b>	<u><u>\$ (642,693)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>



## 2024 EXPENSE BUDGET OBLIGATIONS TO U.S. GOVERNMENT DEBT SERVICE FUND

Code	Description	2022 Actual Expenditure	2023 Adopted Budget	2023 Supplemental Appropriations	2024 Adopted Budget
	Personnel Services	\$ -	\$ -	\$ -	\$ -
	Contractual Services	-	-	-	-
	Supplies	-	-	-	-
	Capital Outlay	-	-	-	-
	Operating Transfers	-	-	-	-
	Debt Service	642,693	642,695	-	642,694
	<b>Total</b>	<b>\$ 642,693</b>	<b>\$ 642,695</b>	<b>\$ -</b>	<b>\$ 642,694</b>
8050	Debt Service - Army Corp. Payments	\$ 642,693	\$ 642,695	\$ -	\$ 642,694
	<b>Internal Services</b>	<b>642,693</b>	<b>642,695</b>	<b>-</b>	<b>642,694</b>
	<b>Total</b>	<b>\$ 642,693</b>	<b>\$ 642,695</b>	<b>\$ -</b>	<b>\$ 642,694</b>



## 2024 REVENUE BUDGET

### SPORTS COMPLEX SALES TAX DEBT SERVICE FUND

	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	ADOPTED 2022	ADOPTED 2023	Adopted 2024
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	38,188,533	43,680,081	48,597,850	42,798,000	47,823,000	49,268,612
Misc. Taxes	-	-	-	-	-	-
<b>Total Taxes</b>	<b>38,188,533</b>	<b>43,680,081</b>	<b>48,597,850</b>	<b>42,798,000</b>	<b>47,823,000</b>	<b>49,268,612</b>
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	7,234,371	8,498,667	2,000,000	2,000,000	2,000,000	2,000,000
Charges for Services	5,550,823	2,595,965	7,648,330	6,074,000	6,705,000	7,050,000
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	49,455	127	298,950	-	420,000	291,300
<b>TOTAL REVENUES</b>	<b>\$ 51,023,182</b>	<b>\$ 54,774,840</b>	<b>\$ 58,545,130</b>	<b>50,872,000</b>	<b>56,948,000</b>	<b>58,609,912</b>

<sup>1</sup> Estimated Prior Years Fund Balance	20,392,243	24,237,537	25,763,166
Transfer in from Convention/Sports Complex Fund	6,500,000	6,500,000	6,500,000
Transfer in	-	-	-
Transfer in	-	-	-
<b>TOTAL AVAILABLE</b>	<b>77,764,243</b>	<b>87,685,537</b>	<b>90,873,078</b>
<b>APPROPRIATIONS</b>	<b>57,371,500</b>	<b>63,318,000</b>	<b>64,960,200</b>
<b>Undesignated Fund Balance</b>	<b>\$ 20,392,743</b>	<b>\$ 24,367,537</b>	<b>\$ 25,912,878</b>

#### Prior Years Fund Balance

Audited Undesignated Fund Balance (per CAFR):			
At December 31, 2020	20,392,243	\$ -	\$ -
At December 31, 2021	-	24,237,537	-
At December 31, 2022	-	-	25,763,166
Amount appropriated in prior year's budget	-	-	-
Unspent Contingency Fund	-	-	-
Supplemental Appropriations	-	-	-
Projected revenues in excess/less than expenditures	-	-	-
Cash Flow Reserve	-	-	-
<b>Adjusted Prior Years Fund Balance</b>	<b>\$ 20,392,243</b>	<b>\$ 24,237,537</b>	<b>\$ 25,763,166</b>



## 2024 EXPENSE BUDGET

### SPORTS COMPLEX SALES TAX DEBT SERVICE FUND

Code	Description	2022 Actual Expenditure	2023 Adopted Budget	2023 Supplemental Appropriations	2024 Adopted Budget
	Personnel Services	\$ -	\$ -	\$ -	\$ -
	Contractual Services	-	-	-	-
	Supplies	-	-	-	-
	Capital Outlay	-	-	-	-
	Operating Transfers	33,479,001	33,282,000	-	34,919,700
	Debt Service	30,040,500	30,036,000	-	30,040,500
	<b>Total</b>	<b>\$ 63,519,501</b>	<b>\$ 63,318,000</b>	<b>\$ -</b>	<b>\$ 64,960,200</b>
8050	Sports Complex Sales Tax Debt	\$ 30,040,500	\$ 30,036,000	\$ -	\$ 30,040,500
9100	Operating Transfer	33,479,001	33,282,000	-	34,919,700
	<b>Internal Services</b>	<b>63,519,501</b>	<b>63,318,000</b>	<b>-</b>	<b>64,960,200</b>
	<b>Total</b>	<b>\$ 63,519,501</b>	<b>\$ 63,318,000</b>	<b>\$ -</b>	<b>\$ 64,960,200</b>





## 2024 REVENUE BUDGET SPECIAL OBLIGATION BOND DEBT SERVICE FUND

	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	ADOPTED 2022	ADOPTED 2023	Adopted 2024
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-
Misc. Taxes	-	-	-	-	-	-
<b>Total Taxes</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	1,537,231	1,402,147	1,401,647	1,401,647	1,399,772	1,401,322
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	2,358	153	32,208	-	24,600	32,200
<b>TOTAL REVENUES</b>	<b>\$ 1,539,589</b>	<b>\$ 1,402,300</b>	<b>\$ 1,433,855</b>	<b>1,401,647</b>	<b>1,424,372</b>	<b>1,433,522</b>

<sup>1</sup> Estimated Prior Years Fund Balance	923,737	840,980	856,170
Transfer in from General, Health, Park, and Road & Bridge Funds	10,758,169	10,517,062	9,903,050
Transfer in from Public Building Corporation Debt Service Fund	-	-	-
Transfer in	-	-	-
<b>TOTAL AVAILABLE</b>	<b>13,083,553</b>	<b>12,782,414</b>	<b>12,192,742</b>
<b>APPROPRIATIONS</b>	<b>12,159,815</b>	<b>11,916,832</b>	<b>25,239,108</b>
<b>Undesignated Fund Balance</b>	<b>\$ 923,738</b>	<b>\$ 865,582</b>	<b>\$ (13,046,366)</b>

<sup>1</sup> Prior Years Fund Balance			
Audited Undesignated Fund Balance (per CAFR):			
At December 31, 2020	2,465,980	\$ -	\$ -
At December 31, 2021	-	840,980	-
At December 31, 2022	-	-	856,170
Amount appropriated in prior year's budget	(1,542,243)	-	-
Unspent Contingency Fund	-	-	-
Supplemental Appropriations	-	-	-
Projected revenues in excess/less than expenditures	-	-	-
Cash Flow Reserve	-	-	-
<b>Adjusted Prior Years Fund Balance</b>	<b>\$ 923,737</b>	<b>\$ 840,980</b>	<b>\$ 856,170</b>



## 2024 EXPENSE BUDGET SPECIAL OBLIGATION BOND DEBT SERVICE FUND

Code	Description	2022 Actual Expenditure	2023 Adopted Budget	2023 Supplemental Appropriations	2024 Adopted Budget
	Personnel Services	\$ -	\$ -	\$ -	\$ -
	Contractual Services	-	-	-	-
	Supplies	-	-	-	-
	Capital Outlay	-	-	-	-
	Operating Transfers	-	-	-	-
	Debt Service	11,943,756	11,916,832	-	25,239,108
	<b>Total</b>	<b>\$ 11,943,756</b>	<b>\$ 11,916,832</b>	<b>\$ -</b>	<b>\$ 25,239,108</b>
8060	Independence Animal Shelter Debt	269,500	269,700	-	274,750
8063	2011B Bond Debt Service	1,927,144	1,921,500	-	1,921,250
8064	2012A Bond Debt Service	2,798,855	2,795,125	-	2,795,463
8065	2013A Bond Debt Service	3,176,300	3,175,300	-	2,535,300
8066	2015 Bond Debt Service	966,663	943,663	-	1,895,463
8068	2016 Bond Debt Service	2,805,294	2,801,544	-	2,804,644
8069	2022 Bond Debt Service	-	10,000	-	13,012,238
	<b>Internal Services</b>	<b>11,943,756</b>	<b>11,916,832</b>	<b>-</b>	<b>25,239,108</b>
	<b>Total</b>	<b>\$ 11,943,756</b>	<b>\$ 11,916,832</b>	<b>\$ -</b>	<b>\$ 25,239,108</b>



## 2024 REVENUE BUDGET PARK ENTERPRISE FUND

	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	ADOPTED 2022	ADOPTED 2023	Adopted 2024
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-
Misc. Taxes	-	-	-	-	-	-
<b>Total Taxes</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	4,897,747	6,354,073	7,402,048	6,578,200	7,214,400	7,867,675
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	215,443	216,556	202,948	200,000	190,000	175,000
<b>TOTAL REVENUES</b>	<b>\$ 5,113,190</b>	<b>\$ 6,570,629</b>	<b>\$ 7,604,996</b>	<b>6,778,200</b>	<b>7,404,400</b>	<b>8,042,675</b>

<sup>1</sup> Estimated Prior Years Fund Balance	3,329,356	5,223,991	5,694,529
Transfer in to General Fund	-	-	-
Transfer in	-	-	-
Transfer in	-	-	-
<b>TOTAL AVAILABLE</b>	<b>10,107,556</b>	<b>12,628,391</b>	<b>13,737,204</b>
<b>APPROPRIATIONS</b>	<b>7,006,433</b>	<b>8,411,643</b>	<b>9,198,766</b>
<b>Undesignated Fund Balance</b>	<b>\$ 3,101,123</b>	<b>\$ 4,216,748</b>	<b>\$ 4,538,438</b>

<sup>1</sup> <b>Prior Years Fund Balance</b>			
Audited Undesignated Fund Balance (per CAFR):			
At December 31, 2020	3,329,356	\$ -	\$ -
At December 31, 2021	-	4,650,224	-
At December 31, 2022	-	-	6,701,772
Amount appropriated in prior year's budget	-	(228,233)	(1,007,243)
Unspent Contingency Fund	-	-	-
Supplemental Appropriations	-	(30,000)	-
Projected revenues in excess/less than expenditures	-	832,000	-
Cash Flow Reserve	-	-	-
<b>Adjusted Prior Years Fund Balance</b>	<b>\$ 3,329,356</b>	<b>\$ 5,223,991</b>	<b>\$ 5,694,529</b>



## 2024 EXPENSE BUDGET PARK ENTERPRISE FUND

Code	Description	2022 Actual Expenditure	2023 Adopted Budget	2023 Supplemental Appropriations	2024 Adopted Budget
	Personnel Services	\$ 2,719,305	\$ 3,403,015	\$ -	\$ 3,610,264
	Contractual Services	560,742	769,611	-	888,888
	Supplies	938,012	1,224,180	-	1,374,405
	Capital Outlay	239,175	2,176,496	-	2,486,868
	Operating Transfers	838,340	838,341	-	838,341
	Debt Service	-	-	-	-
	<b>Total</b>	<b>\$ 5,295,574</b>	<b>\$ 8,411,643</b>	<b>\$ -</b>	<b>\$ 9,198,766</b>
1305	Information Technology	-	296,128	-	-
	<b>County Operations</b>	<b>-</b>	<b>296,128</b>	<b>-</b>	<b>-</b>
1682	Adair Park Softball Complex	268,150	368,607	-	266,012
1608	Construction Services	163,073	399,500	-	1,180,000
1666	Fred Arbanas Golf Course	1,327,179	1,693,292	-	2,776,009
1603	Heritage Programs And Museums	67,348	200,884	-	190,867
1653	Marinas	1,155,226	2,793,358	-	1,945,774
1657	Outdoor Recreation/Day Camps	180,480	235,388	-	230,959
1654	Recreational Programs	664,884	826,173	-	954,708
1652	Registrations & Permits	483,972	574,122	-	647,746
1670	Special Events	146,922	185,850	-	168,350
	<b>Parks + Rec</b>	<b>4,457,234</b>	<b>7,277,174</b>	<b>-</b>	<b>8,360,425</b>
9100	Operating Transfer	838,340	838,341	-	838,341
	<b>Internal Services</b>	<b>838,340</b>	<b>838,341</b>	<b>-</b>	<b>838,341</b>
	<b>Total</b>	<b>\$ 5,295,574</b>	<b>\$ 8,411,643</b>	<b>\$ -</b>	<b>\$ 9,198,766</b>



## 2024 REVENUE BUDGET PROSECUTING ATTORNEY-BAD CHECK FUND

	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	ADOPTED 2022	ADOPTED 2023	Adopted 2024
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-
Misc. Taxes	-	-	-	-	-	-
<b>Total Taxes</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	28,291	18,533	15,651	18,500	18,900	17,100
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	117	24	1,474	-	-	3,400
<b>TOTAL REVENUES</b>	<b>\$ 28,408</b>	<b>\$ 18,557</b>	<b>\$ 17,125</b>	<b>18,500</b>	<b>18,900</b>	<b>20,500</b>

<sup>1</sup> Estimated Prior Years Fund Balance	43,396	61,818	78,943
Transfer in	-	-	-
Transfer in	-	-	-
Transfer in	-	-	-
<b>TOTAL AVAILABLE</b>	<b>61,896</b>	<b>80,718</b>	<b>99,443</b>
<b>APPROPRIATIONS</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Undesignated Fund Balance</b>	<b>\$ 61,896</b>	<b>\$ 80,718</b>	<b>\$ 99,443</b>

<sup>1</sup> <b>Prior Years Fund Balance</b>			
Audited Undesignated Fund Balance (per CAFR):			
At December 31, 2020	43,396	\$ -	\$ -
At December 31, 2021	-	61,818	-
At December 31, 2022	-	-	78,943
Amount appropriated in prior year's budget	-	-	-
Unspent Contingency Fund	-	-	-
Supplemental Appropriations	-	-	-
Projected revenues in excess/less than expenditures	-	-	-
Cash Flow Reserve	-	-	-
<b>Adjusted Prior Years Fund Balance</b>	<b>\$ 43,396</b>	<b>\$ 61,818</b>	<b>\$ 78,943</b>



## 2024 EXPENSE BUDGET

### PROSECUTING ATTORNEY BAD CHECK COLLECTION FUND

Code	Description	2022 Actual Expenditure	2023 Adopted Budget	2023 Supplemental Appropriations	2024 Adopted Budget
	Personnel Services	\$ -	\$ -	\$ -	\$ -
	Contractual Services	-	-	-	-
	Supplies	-	-	-	-
	Capital Outlay	-	-	-	-
	Operating Transfers	-	-	-	-
	Debt Service	-	-	-	-
	<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
4101	Prosecuting Attorney	\$ -	\$ -	\$ -	\$ -
	County Public Safety	-	-	-	-
	<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



## 2024 REVENUE BUDGET

### PROSECUTING ATTORNEY DELINQUENT SALES TAX COLLECTION

	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	ADOPTED 2022	ADOPTED 2023	Adopted 2024
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-
Misc. Taxes	-	-	-	-	-	-
<b>Total Taxes</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	185,991	191,892	139,730	192,000	181,000	90,000
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	1,384	182	9,149	-	7,100	17,700
<b>TOTAL REVENUES</b>	<u><b>\$ 187,375</b></u>	<u><b>\$ 192,074</b></u>	<u><b>\$ 148,879</b></u>	<u><b>192,000</b></u>	<u><b>188,100</b></u>	<u><b>107,700</b></u>

<sup>1</sup> Estimated Prior Years Fund Balance	342,035	410,326	392,875
Transfer in	-	-	-
Transfer in	-	-	-
Transfer in	-	-	-
<b>TOTAL AVAILABLE</b>	<u><b>534,035</b></u>	<u><b>598,426</b></u>	<u><b>500,575</b></u>
<b>APPROPRIATIONS</b>	<u><b>180,868</b></u>	<u><b>179,251</b></u>	<u><b>181,202</b></u>
<b>Undesignated Fund Balance</b>	<u><b>\$ 353,167</b></u>	<u><b>\$ 419,175</b></u>	<u><b>\$ 319,373</b></u>

<sup>1</sup> <b>Prior Years Fund Balance</b>			
Audited Undesignated Fund Balance (per CAFR):			
At December 31, 2020	391,224	\$ -	\$ -
At December 31, 2021	-	410,326	-
At December 31, 2022	-	-	432,875
Amount appropriated in prior year's budget	(49,189)	-	-
Unspent Contingency Fund	-	-	-
Supplemental Appropriations	-	-	(40,000)
Projected revenues in excess/less than expenditures	-	-	-
Cash Flow Reserve	-	-	-
<b>Adjusted Prior Years Fund Balance</b>	<u><b>\$ 342,035</b></u>	<u><b>\$ 410,326</b></u>	<u><b>\$ 392,875</b></u>



## 2024 EXPENSE BUDGET DELINQUENT SALES TAX FUND

Code	Description	2022 Actual Expenditure	2023 Adopted Budget	2023 Supplemental Appropriations	2024 Adopted Budget
	Personnel Services	\$ 125,052	\$ 176,727	\$ -	\$ 129,430
	Contractual Services	-	2,524	-	1,772
	Supplies	-	-	-	-
	Capital Outlay	-	-	-	50,000
	Operating Transfers	-	-	-	-
	Debt Service	-	-	-	-
	<b>Total</b>	<b>\$ 125,052</b>	<b>\$ 179,251</b>	<b>\$ -</b>	<b>\$ 181,202</b>
4101	Prosecuting Attorney	\$ 125,052	\$ 179,251	\$ -	\$ 181,202
	County Public Safety	125,052	179,251	-	181,202
	<b>Total</b>	<b>\$ 125,052</b>	<b>\$ 179,251</b>	<b>\$ -</b>	<b>\$ 181,202</b>





## 2024 REVENUE BUDGET FEDERAL FORFEITURE FUND

	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	ADOPTED 2022	ADOPTED 2023	Adopted 2024
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-
Misc. Taxes	-	-	-	-	-	-
<b>Total Taxes</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	32,845	53,416	25,307	-	-	-
<sup>1</sup> Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	1,268	112	5,912	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 34,113</b>	<b>\$ 53,528</b>	<b>\$ 31,219</b>	<b>-</b>	<b>-</b>	<b>-</b>
<sup>1</sup> Estimated Prior Years Fund Balance				222,800	276,328	307,547
Transfer in				-	-	-
Transfer in				-	-	-
Transfer in				-	-	-
<b>TOTAL AVAILABLE</b>				<b>222,800</b>	<b>276,328</b>	<b>307,547</b>
<b>APPROPRIATIONS</b>				<b>-</b>	<b>-</b>	<b>150,000</b>
<b>Undesignated Fund Balance</b>				<b>\$ 222,800</b>	<b>\$ 276,328</b>	<b>\$ 157,547</b>
<sup>1</sup> <b>Prior Years Fund Balance</b>						
Audited Undesignated Fund Balance (per CAFR):						
At December 31, 2020				222,800	\$ -	\$ -
At December 31, 2021				-	276,328	-
At December 31, 2022				-	-	307,547
Amount appropriated in prior year's budget				-	-	-
Unspent Contingency Fund				-	-	-
Supplemental Appropriations				-	-	-
Projected revenues in excess/less than expenditures				-	-	-
Cash Flow Reserve				-	-	-
<b>Adjusted Prior Years Fund Balance</b>				<b>\$ 222,800</b>	<b>\$ 276,328</b>	<b>\$ 307,547</b>



## 2024 EXPENSE BUDGET FEDERAL FORFEITURE FUND

Code	Description	2022 Actual Expenditure	2023 Adopted Budget	2023 Supplemental Appropriations	2024 Adopted Budget
	Personnel Services	\$ -	\$ -	\$ -	\$ -
	Contractual Services	-	-	-	-
	Supplies	-	-	-	-
	Capital Outlay	-	-	-	150,000
	Operating Transfers	-	-	-	-
	Debt Service	-	-	-	-
	<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 150,000</b>
4151	Jackson County Task Force	\$ -	\$ -	\$ -	\$ 150,000
	County Public Safety	-	-	-	150,000
	<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 150,000</b>



## 2024 REVENUE BUDGET SHERIFF REVOLVING FUND

	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	ADOPTED 2022	ADOPTED 2023	Adopted 2024
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-
Misc. Taxes	-	-	-	-	-	-
<b>Total Taxes</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Licenses & Permits	292,007	257,450	115,934	247,000	110,000	76,000
Intergovernmental	-	-	-	-	-	-
<sup>1</sup> Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	1,693	311	14,110	-	7,600	25,200
<b>TOTAL REVENUES</b>	<b>\$ 293,700</b>	<b>\$ 257,761</b>	<b>\$ 130,044</b>	<b>247,000</b>	<b>117,600</b>	<b>101,200</b>
<sup>1</sup> Estimated Prior Years Fund Balance				375,643	288,537	389,884
Transfer in				-	-	-
Transfer in				-	-	-
Transfer in				-	-	-
<b>TOTAL AVAILABLE</b>				<b>622,643</b>	<b>406,137</b>	<b>491,084</b>
<b>APPROPRIATIONS</b>				<b>622,643</b>	<b>406,137</b>	<b>480,963</b>
<b>Undesignated Fund Balance</b>				<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,121</b>
<sup>1</sup> <b>Prior Years Fund Balance</b>						
Audited Undesignated Fund Balance (per CAFR):						
At December 31, 2020				613,766	\$ -	\$ -
At December 31, 2021				-	664,180	-
At December 31, 2022				-	-	678,421
Amount appropriated in prior year's budget				(238,123)	(375,643)	(288,537)
Unspent Contingency Fund				-	-	-
Supplemental Appropriations				-	-	-
Projected revenues in excess/less than expenditures				-	-	-
Cash Flow Reserve				-	-	-
Adjusted Prior Years Fund Balance				<b>\$ 375,643</b>	<b>\$ 288,537</b>	<b>\$ 389,884</b>



## 2024 EXPENSE BUDGET SHERIFF REVOLVING FUND

Code	Description	2022 Actual Expenditure	2023 Adopted Budget	2023 Supplemental Appropriations	2024 Adopted Budget
	Personnel Services	\$ 103,018	\$ 158,633	\$ -	\$ 112,702
	Contractual Services	8,005	138,504	-	337,779
	Supplies	1,510	9,000	-	9,000
	Capital Outlay	2,827	100,000	-	21,482
	Operating Transfers	-	-	-	-
	Debt Service	-	-	-	-
	<b>Total</b>	<b>\$ 115,360</b>	<b>\$ 406,137</b>	<b>\$ -</b>	<b>\$ 480,963</b>
4201	Sheriff's Office	\$ 115,360	\$ 406,137	\$ -	\$ 480,963
	County Public Safety	<b>115,360</b>	<b>406,137</b>	<b>-</b>	<b>480,963</b>
	<b>Total</b>	<b>\$ 115,360</b>	<b>\$ 406,137</b>	<b>\$ -</b>	<b>\$ 480,963</b>



## 2024 REVENUE BUDGET SELF INSURANCE FUND

	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	ADOPTED 2022	ADOPTED 2023	Adopted 2024
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-
Misc. Taxes	-	-	-	-	-	-
<b>Total Taxes</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	4,043,591	3,392,186	5,156,342	5,155,086	6,312,737	6,637,863
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	21,280	12,174	102,626	-	258,000	-
<b>TOTAL REVENUES</b>	<b>\$ 4,064,871</b>	<b>\$ 3,404,360</b>	<b>\$ 5,258,968</b>	<b>5,155,086</b>	<b>6,570,737</b>	<b>6,637,863</b>

<sup>1</sup> Estimated Prior Years Fund Balance	4,282,865	3,502,518	2,173,961
Transfer in	-	-	-
Transfer in	-	-	-
Transfer in	-	-	-
<b>TOTAL AVAILABLE</b>	<b>9,437,951</b>	<b>10,073,255</b>	<b>8,811,824</b>
<b>APPROPRIATIONS</b>	<b>5,550,086</b>	<b>6,314,767</b>	<b>6,637,863</b>
<b>Undesignated Fund Balance</b>	<b>\$ 3,887,865</b>	<b>\$ 3,758,488</b>	<b>\$ 2,173,961</b>

<sup>1</sup> <b>Prior Years Fund Balance</b>			
Audited Undesignated Fund Balance (per CAFR):			
At December 31, 2020	4,282,865	\$ -	\$ -
At December 31, 2021	-	3,942,518	-
At December 31, 2022	-	-	3,868,652
Amount appropriated in prior year's budget	-	(395,000)	-
Unspent Contingency Fund	-	-	-
Supplemental Appropriations	-	(45,000)	(1,694,691)
Projected revenues in excess/less than expenditures	-	-	-
Cash Flow Reserve	-	-	-
<b>Adjusted Prior Years Fund Balance</b>	<b>\$ 4,282,865</b>	<b>\$ 3,502,518</b>	<b>\$ 2,173,961</b>



## 2024 EXPENSE BUDGET SELF INSURANCE FUND

Code	Description	2022 Actual Expenditure	2023 Adopted Budget	2023 Supplemental Appropriations	2024 Adopted Budget
	Personnel Services	\$ -	\$ -	\$ -	\$ -
	Contractual Services	1,527,771	6,314,767	-	6,637,863
	Supplies	-	-	-	-
	Capital Outlay	-	-	-	-
	Operating Transfers	-	-	-	-
	Debt Service	-	-	-	-
	<b>Total</b>	<b>\$ 1,527,771</b>	<b>\$ 6,314,767</b>	<b>\$ -</b>	<b>\$ 6,637,863</b>
1101	County Counselor's Office	1,117,602	1,625,000	-	1,575,000
	<b>County Administration</b>	<b>1,117,602</b>	<b>1,625,000</b>	<b>-</b>	<b>1,575,000</b>
1202	Human Resources	-	-	-	-
1404	Finance	410,169	2,105,194	-	5,062,863
	<b>County Operations</b>	<b>410,169</b>	<b>2,105,194</b>	<b>-</b>	<b>5,062,863</b>
5160	Self Insurance	-	2,584,573	-	-
	<b>Internal Services</b>	<b>-</b>	<b>2,584,573</b>	<b>-</b>	<b>-</b>
	<b>Total</b>	<b>\$ 1,527,771</b>	<b>\$ 6,314,767</b>	<b>\$ -</b>	<b>\$ 6,637,863</b>



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## **2024 Adopted Budget By Department Line Item**



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## BUDGET OVERVIEW

### COUNTY ADMINISTRATION

<b>Account Type</b>	<b>2022 Actual</b>	<b>2023 Adopted</b>	<b>Exp. as of 12/31/2023</b>	<b>2024 Adopted</b>
Personnel Services	5,636,441	5,988,918	4,277,415	7,808,424
Contractual Services	9,441,787	6,555,571	1,148,173	8,275,165
Supplies	61,660	111,112	38,744	129,794
Capital Outlay	8,578	19,596	8,504	336,560
	<u>\$15,148,466</u>	<u>\$12,675,197</u>	<u>\$5,472,837</u>	<u>\$16,549,943</u>

<b>Department</b>				
State of the County	2,976	-	-	-
County Charter Review	-	100,000	-	-
Compliance	358,577	545,562	230,089	569,352
Ethics Commission	5,944	10,037	4,629	10,037
Communications	676,937	867,669	530,762	971,095
County Events	31,834	10,000	12,125	-
County Counselor's Office	6,261,783	3,576,778	1,566,405	4,730,021
County Executive's Office	1,244,474	728,220	861,647	1,921,810
County Memberships	38,222	51,867	51,404	51,867
Domestic Violence Assistance	124,976	125,000	93,735	150,000
Economic Development	47,410	-	37,878	-
Jackson County Arts Commission	250,000	250,000	-	250,000
Ethics, Human Relations & Citizen Complaints	150,658	199,811	128,002	232,554
Housing Resource Commission	645,535	411,851	176,469	360,000
As A Whole	481,102	738,006	372,124	1,090,542
Auditor's Office	420,596	707,777	320,703	647,403
Clerk Of County	542,862	671,262	419,228	986,505
First District at Large	85,533	136,051	76,028	190,615
Second District At Large	77,356	122,956	73,421	147,084
Third District At large	103,196	122,959	76,271	174,538
First District	111,072	131,023	76,904	189,119
Second District	101,029	122,959	77,721	186,769
Third District	104,203	129,132	76,008	184,238
Fourth District	111,433	122,959	72,998	175,105
Fifth District	98,392	125,559	70,636	170,662
Sixth District	115,213	127,759	67,648	160,627
Outside Agencies	2,957,151	2,540,000	-	3,000,000
	<u>\$15,148,466</u>	<u>\$12,675,197</u>	<u>\$5,472,837</u>	<u>\$16,549,943</u>

<b>Fund</b>				
General Fund	10,005,338	8,097,346	4,942,832	10,568,943
Health Fund	3,041,011	2,250,000	-	3,250,000
County Improvement Fund	-	-	-	300,000
Domestic Abuse Fund	124,976	125,000	93,735	150,000
Homeless Assistance Fund	645,535	411,851	176,469	290,000
Assessment Fund	47,864	166,000	145,646	416,000
American Rescue Plan Fund	166,140	-	-	-
Self Insurance Fund	1,117,602	1,625,000	114,155	1,575,000
	<u>\$15,148,466</u>	<u>\$12,675,197</u>	<u>\$5,472,837</u>	<u>\$16,549,943</u>

**County Administration**  
**Full-Time Equivalents (FTE)**

<b>Department</b>	<b>2023</b>	<b>2024</b>
Communications	7.6	7.6
County Counselor's Office	16.0	16.0
County Executive's Office	8.0	9.0
Economic Development	1.0	-
Ethis Commission	1.4	1.4
Ethics, Human Relations, & Citizen Complaints	3.0	3.0
Housing Resource Commission	0.5	0.5
Legislature	18.0	19.5
Legislature As A Whole	-	1.0
Legislature - Auditor's Office	4.5	5.5
	6.0	7.0
Legislature - Compliance	4.0	5.0
	<u>70.0</u>	<u>75.5</u>

**Communications**  
**1221**

Line Item Description	Previous Year			Budget Year		
	2022	2023	Exp. as of	2024	2024	2024
	Actual	Adopted	12/31/2023	Request	Rec.	Adopted
<b>General Fund</b>						
5010 Regular Salaries	\$ 404,312	\$ 429,147	\$ 274,846	\$ 448,455	\$ 452,074	\$ 452,074
5020 Seasonal Salaries	-	15,600	-	18,720	18,720	18,720
5036 Car Allowance	4,200	4,200	2,800	4,200	4,200	4,200
5040 FICA Taxes	29,436	35,502	20,202	35,739	36,706	36,706
5050 Pension Contributions	48,582	49,330	32,887	49,330	63,125	63,125
5060 Insurance Benefits	84,765	99,313	56,501	96,225	102,374	102,374
5061 Dental & Vision	596	502	287	443	476	476
5062 HSA Contribution	9,150	8,500	6,325	9,300	9,300	9,300
5066 Life Insurance Benefit	80	91	54	91	91	91
5090 Salary Adjustments	-	19,313	-	-	9,040	9,040
5094 Salary Savings	-	(29,134)	-	-	-	-
5150 Long Term Disability	2,108	2,224	2,224	2,337	2,355	2,355
Total Personnel Services	583,227	634,588	396,125	664,840	698,461	698,461
6084 Interpreter Services	1,750	2,600	1,650	5,000	5,000	5,000
6110 Postage	38	150	-	150	150	150
6120 Mileage Reimbursement	1,890	3,000	926	2,500	2,500	2,500
6160 Meeting Expense	1,135	3,000	280	3,000	3,000	3,000
6165 Coffee & Water Service	625	2,000	333	2,000	2,000	2,000
6210 Advertising	20,124	70,000	18,918	74,000	74,000	74,000
6230 Printing	630	1,000	-	1,000	1,000	1,000
6320 Worker's Compensation	1,268	1,753	1,753	-	2,444	2,444
6439 TV Services	1,600	2,400	1,731	2,400	2,400	2,400
6540 Maint & Repair - Office Equip	-	900	-	900	900	900
6641 Copier Rental/Maintenance	1,940	3,500	952	3,500	3,500	3,500
6661 Software Purchases	-	1,000	-	1,000	1,000	1,000
6662 Software Maintenance	2,460	7,200	2,460	7,200	7,200	7,200
6670 Rent - Miscellaneous	-	6,000	-	6,000	6,000	6,000
6710 Dues & Memberships	1,750	2,500	250	2,000	2,000	2,000
6756 Training Expense	-	8,582	-	8,968	9,040	9,040
6793 Catering Services	-	-	-	-	35,000	35,000
Total Contractual Services	35,209	115,585	29,252	119,618	157,134	157,134
7010 Office Supplies	3,916	5,000	2,779	5,000	5,000	5,000
7190 Wearing Apparel	686	500	108	1,000	1,000	1,000
7230 Other Operating Supplies	623	2,000	385	2,000	2,000	2,000
Total Supplies	5,224	7,500	3,271	8,000	8,000	8,000
8150 Office Furniture & Fixtures	-	2,000	-	-	-	-
8170 Other Equipment	5,412	7,996	4,967	7,500	7,500	7,500
Total Capital Outlay	5,412	9,996	4,967	7,500	7,500	7,500
<b>Total General Fund</b>	<b>\$ 629,073</b>	<b>\$ 767,669</b>	<b>\$ 433,616</b>	<b>\$ 799,958</b>	<b>\$ 871,095</b>	<b>\$ 871,095</b>
<b>Assessment Fund</b>						
6080 Other Professional Services	-	\$ 70,000	\$ 69,600	-	-	-
6210 Advertising	-	30,000	27,546	100,000	100,000	100,000
6799 Marketing	47,864	-	-	-	-	-
Total Contractual Services	47,864	100,000	97,146	100,000	100,000	100,000
<b>Total Assessment Fund</b>	<b>\$ 47,864</b>	<b>\$ 100,000</b>	<b>\$ 97,146</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>
<b>Total Communications</b>	<b>\$ 676,937</b>	<b>\$ 867,669</b>	<b>\$ 530,762</b>	<b>\$ 899,958</b>	<b>\$ 971,095</b>	<b>\$ 971,095</b>

**County Events**  
**1007**

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
<b>General Fund</b>						
6160 Meeting Expense	\$ 269	-	-	-	-	-
6790 Other Contractual Services	5,500	-	-	800	-	-
6793 Catering Services	18,914	-	10,940	34,800	-	-
Total Contractual Services	24,682	-	10,940	35,600	-	-
7051 Gifts/Awards	7,152	10,000	1,185	10,000	-	-
Total Supplies	7,152	10,000	1,185	10,000	-	-
<b>Total General Fund</b>	<b>\$ 31,834</b>	<b>\$ 10,000</b>	<b>\$ 12,125</b>	<b>\$ 45,600</b>	<b>-</b>	<b>-</b>
<b>Total County Events</b>	<b>\$ 31,834</b>	<b>\$ 10,000</b>	<b>\$ 12,125</b>	<b>\$ 45,600</b>	<b>-</b>	<b>-</b>

**State of the County**  
**1009**

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
<b>General Fund</b>						
6230 Printing	\$ 268	-	-	-	-	-
6650 Rent - Communications Equip	-	-	-	20,000	-	-
6670 Rent - Miscellaneous	1,500	-	-	10,000	-	-
6733 Audio/Video Services	1,208	-	-	20,000	-	-
6793 Catering Services	-	-	-	6,000	-	-
Total Contractual Services	2,976	-	-	56,000	-	-
<b>Total General Fund</b>	<b>\$ 2,976</b>	<b>-</b>	<b>-</b>	<b>\$ 56,000</b>	<b>-</b>	<b>-</b>
<b>Total State of the County</b>	<b>\$ 2,976</b>	<b>-</b>	<b>-</b>	<b>\$ 56,000</b>	<b>-</b>	<b>-</b>

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**County Counselor's Office**  
**1101**

Line Item Description	Previous Year			Budget Year		
	2022	2023	Exp. as of	2024	2024	2024
	Actual	Adopted	12/31/2023	Request	Rec.	Adopted
<b>General Fund</b>						
5010 Regular Salaries	\$ 1,039,618	\$ 1,079,207	\$ 913,298	\$ 1,273,950	\$ 1,273,950	\$ 1,273,950
5037 Mobile Phone Allowance	2,310	1,980	1,430	2,640	2,640	2,640
5040 FICA Taxes	75,731	86,362	65,562	97,459	99,407	99,407
5050 Pension Contributions	120,080	124,002	86,130	140,136	177,892	177,892
5060 Insurance Benefits	122,129	138,668	104,719	185,347	197,191	197,191
5061 Dental & Vision	1,021	752	493	858	919	919
5062 HSA Contribution	6,775	8,500	4,625	6,400	6,400	6,400
5066 Life Insurance Benefit	169	208	113	208	208	208
5090 Salary Adjustments	-	52,612	-	-	25,479	25,479
5094 Salary Savings	-	(90,403)	-	-	-	-
5150 Long Term Disability	5,211	5,847	5,847	6,369	6,369	6,369
Total Personnel Services	1,373,043	1,407,735	1,182,218	1,713,367	1,790,455	1,790,455
6020 Legal Services	671,721	31,061	4,005	-	800,000	800,000
6050 Court Reporting Services	14,265	15,000	4,612	15,000	15,000	15,000
6080 Other Professional Services	-	-	-	-	25,000	25,000
6110 Postage	1,864	2,500	572	2,500	2,500	2,500
6120 Mileage Reimbursement	763	2,000	1,969	2,000	4,000	4,000
6160 Meeting Expense	151	240	-	240	240	240
6165 Coffee & Water Service	1,237	1,400	1,006	1,400	1,400	1,400
6230 Printing	500	300	-	300	300	300
6320 Worker's Compensation	3,803	4,257	4,257	-	5,145	5,145
6380 Legal Liability Claims	2,720,582	-	-	-	-	-
6641 Copier Rental/Maintenance	2,648	6,602	1,491	6,602	6,602	6,602
6661 Software Purchases	1,895	-	-	-	-	-
6662 Software Maintenance	84,497	85,000	-	91,000	97,000	97,000
6663 Software as a Service	11,457	12,000	11,457	12,200	12,200	12,200
6710 Dues & Memberships	5,397	6,000	6,901	6,000	6,000	6,000
6756 Training Expense	10,727	23,383	13,635	25,479	25,479	25,479
6760 Court Costs/Investigation Servs	39,688	50,000	4,283	50,000	50,000	50,000
6762 Court Ordered Attorney Fees	180,821	200,000	146,278	200,000	200,000	200,000
Total Contractual Services	3,752,013	439,743	200,465	412,721	1,250,866	1,250,866
7010 Office Supplies	3,131	3,800	315	3,800	4,200	4,200
7020 Reference Books/Publications	14,641	33,000	19,531	42,000	42,000	42,000
7041 Paper Supplies - Copier Paper	1,353	1,500	1,157	1,500	1,500	1,500
7601 Computer Accessories	-	-	64	-	-	-
Total Supplies	19,125	38,300	21,067	47,300	47,700	47,700
<b>Total General Fund</b>	<b>\$ 5,144,181</b>	<b>\$ 1,885,778</b>	<b>\$ 1,403,750</b>	<b>\$ 2,173,388</b>	<b>\$ 3,089,021</b>	<b>\$ 3,089,021</b>
<b>Assessment Fund</b>						
6020 Legal Services	-	66,000	48,500	66,000	66,000	66,000
Total Contractual Services	-	66,000	48,500	66,000	66,000	66,000
<b>Total Assessment Fund</b>	<b>-</b>	<b>\$ 66,000</b>	<b>\$ 48,500</b>	<b>\$ 66,000</b>	<b>\$ 66,000</b>	<b>\$ 66,000</b>
<b>Self Insurance Fund</b>						
6080 Other Professional Services	-	50,000	-	-	-	-
6380 Legal Liability Claims	1,117,602	1,500,000	114,155	-	1,500,000	1,500,000
6756 Training Expense	-	75,000	-	-	75,000	75,000
Total Contractual Services	1,117,602	1,625,000	114,155	-	1,575,000	1,575,000
<b>Total Self Insurance Fund</b>	<b>\$ 1,117,602</b>	<b>\$ 1,625,000</b>	<b>\$ 114,155</b>	<b>-</b>	<b>\$ 1,575,000</b>	<b>\$ 1,575,000</b>
<b>Total County Counselor's Office</b>	<b>\$ 6,261,783</b>	<b>\$ 3,576,778</b>	<b>\$ 1,566,405</b>	<b>\$ 2,239,388</b>	<b>\$ 4,730,021</b>	<b>\$ 4,730,021</b>

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County Executive's Office  
1001

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
<b>General Fund</b>						
5010 Regular Salaries	\$ 717,969	\$ 383,006	\$ 514,957	\$ 748,723	\$ 948,723	\$ 948,723
5015 Elected Official Salaries	149,718	149,718	104,474	159,578	159,578	159,578
5036 Car Allowance	15,600	8,914	10,000	16,400	16,400	16,400
5037 Mobile Phone Allowance	2,640	2,640	1,650	2,310	1,980	1,980
5040 FICA Taxes	60,761	42,579	46,887	69,484	76,483	76,483
5050 Pension Contributions	99,454	60,512	57,168	99,912	136,869	136,869
5060 Insurance Benefits	101,926	59,748	73,637	100,270	119,294	119,294
5061 Dental & Vision	759	285	323	448	548	548
5062 HSA Contribution	6,200	6,200	7,100	7,350	6,700	6,700
5066 Life Insurance Benefit	97	104	66	104	117	117
5090 Salary Adjustments	-	32,985	-	-	16,475	16,475
5094 Salary Savings	-	(85,648)	-	-	(85,648)	(85,648)
5150 Long Term Disability	4,317	4,414	4,414	4,542	4,917	4,917
Total Personnel Services	1,159,441	665,457	820,677	1,209,121	1,402,436	1,402,436
6021 Lobbyist Services	-	-	-	-	117,500	117,500
6040 Appraisal Services	3,000	-	-	-	-	-
6110 Postage	711	700	118	-	700	700
6120 Mileage Reimbursement	605	1,000	111	-	1,000	1,000
6121 Parking Expenses	51	930	15	-	930	930
6140 Travel Expense	5,191	-	1,383	-	-	-
6160 Meeting Expense	7,438	2,500	1,787	-	2,500	2,500
6165 Coffee & Water Service	880	2,000	1,346	-	2,000	2,000
6230 Printing	3,140	3,000	2,057	-	3,000	3,000
6320 Worker's Compensation	2,868	3,010	3,010	-	2,894	2,894
6370 Vehicle Liability Insurance	-	2,494	2,494	-	7,708	7,708
6439 TV Services	5,336	5,000	4,206	-	5,000	5,000
6530 Maint & Repair - Auto Equip	2,771	2,000	62	-	2,000	2,000
6641 Copier Rental/Maintenance	2,726	6,000	1,978	-	6,000	6,000
6663 Software as a Service	2,001	1,350	750	-	1,350	1,350
6710 Dues & Memberships	3,400	3,375	125	-	34,375	34,375
6756 Training Expense	8,340	17,654	8,835	18,167	19,667	19,667
6789 Outside Agency Funding	5,000	-	-	-	-	-
6790 Other Contractual Services	20,500	-	9,500	-	51,000	51,000
Total Contractual Services	73,957	51,013	37,777	18,167	257,624	257,624
7010 Office Supplies	4,160	5,250	1,775	-	5,250	5,250
7021 Newspaper/Mag Subscriptions	2,457	2,500	243	-	2,500	2,500
7051 Gifts/Awards	1,077	1,000	90	-	1,000	1,000
7110 Gasoline	2,847	3,000	1,087	-	3,000	3,000
7190 Wearing Apparel	535	-	-	-	-	-
Total Supplies	11,077	11,750	3,194	-	11,750	11,750
<b>Total General Fund</b>	<b>\$ 1,244,474</b>	<b>\$ 728,220</b>	<b>\$ 861,647</b>	<b>\$ 1,227,288</b>	<b>\$ 1,671,810</b>	<b>\$ 1,671,810</b>
<b>Assessment Fund</b>						
Line Item Description						
5010 Regular Salaries	-	-	-	-	-	\$ 250,000
Total Personnel Services	-	-	-	-	-	250,000
<b>Total Assessment Fund</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 250,000</b>
<b>Total County Executive's Office</b>	<b>\$ 1,244,474</b>	<b>\$ 728,220</b>	<b>\$ 861,647</b>	<b>\$ 1,227,288</b>	<b>\$ 1,671,810</b>	<b>\$ 1,921,810</b>

County Charter Review  
1020

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
<b>General Fund</b>						
6080 Other Professional Services	-	\$ 100,000	-	-	\$ 100,000	-
Total Contractual Services	-	100,000	-	-	100,000	-
<b>Total General Fund</b>	-	\$ 100,000	-	-	\$ 100,000	-
<b>Total County Charter Review</b>	-	\$ 100,000	-	-	\$ 100,000	-

County Memberships  
1006

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
General Fund						
6710 Dues & Memberships	\$ 38,222	\$ 51,867	\$ 51,404	-	\$ 51,867	\$ 51,867
Total Contractual Services	38,222	51,867	51,404	-	51,867	51,867
Total General Fund	\$ 38,222	\$ 51,867	\$ 51,404	-	\$ 51,867	\$ 51,867
Total County Memberships	\$ 38,222	\$ 51,867	\$ 51,404	-	\$ 51,867	\$ 51,867

**Domestic Violence Assistance  
7101**

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
<b>Domestic Abuse Fund</b>						
6789 Outside Agency Funding	\$ 124,976	\$ 125,000	\$ 93,735	-	\$ 150,000	\$ 150,000
Total Contractual Services	124,976	125,000	93,735	-	150,000	150,000
<b>Total Domestic Abuse Fund</b>	<b>\$ 124,976</b>	<b>\$ 125,000</b>	<b>\$ 93,735</b>	<b>-</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>
<b>Total Domestic Violence Assistance</b>	<b>\$ 124,976</b>	<b>\$ 125,000</b>	<b>\$ 93,735</b>	<b>-</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>

**Economic Development  
1220**

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
<b>General Fund</b>						
5010 Regular Salaries	-	-	-	\$ 75,000	-	-
5040 FICA Taxes	-	-	-	5,738	-	-
5050 Pension Contributions	8,640	-	14,583	8,250	-	-
5060 Insurance Benefits	-	-	-	8,345	-	-
5061 Dental & Vision	-	-	-	38	-	-
5066 Life Insurance Benefit	-	-	-	13	-	-
5150 Long Term Disability	375	-	-	375	-	-
Total Personnel Services	9,015	-	14,583	97,759	-	-
6710 Dues & Memberships	38,395	-	23,295	-	-	-
6756 Training Expense	-	-	-	1,500	-	-
Total Contractual Services	38,395	-	23,295	1,500	-	-
<b>Total General Fund</b>	<b>\$ 47,410</b>	<b>-</b>	<b>\$ 37,878</b>	<b>\$ 99,259</b>	<b>-</b>	<b>-</b>
<b>Total Economic Development</b>	<b>\$ 47,410</b>	<b>-</b>	<b>\$ 37,878</b>	<b>\$ 99,259</b>	<b>-</b>	<b>-</b>

Jackson County Arts Commission  
1021

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
Health Fund						
6789 Outside Agency Funding	\$ 250,000	\$ 250,000	-	-	\$ 250,000	\$ 250,000
Total Contractual Services	250,000	250,000	-	-	250,000	250,000
Total Health Fund	\$ 250,000	\$ 250,000	-	-	\$ 250,000	\$ 250,000
Total Jackson County Arts Commission	\$ 250,000	\$ 250,000	-	-	\$ 250,000	\$ 250,000

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

Line Item Description	Previous Year			Budget Year		
	2022	2023	Exp. as of	2024	2024	2024
	Actual	Adopted	12/31/2023	Request	Rec.	Adopted
<b>General Fund</b>						
5010 Regular Salaries	\$ 111,176	\$ 139,859	\$ 95,627	\$ 146,557	\$ 146,557	\$ 146,557
5040 FICA Taxes	8,421	11,180	7,180	11,212	11,435	11,435
5050 Pension Contributions	15,572	16,077	10,718	16,122	20,465	20,465
5060 Insurance Benefits	12,071	17,041	11,326	18,348	19,521	19,521
5061 Dental & Vision	92	89	59	95	102	102
5062 HSA Contribution	650	1,300	975	1,300	1,300	1,300
5066 Life Insurance Benefit	32	39	25	39	39	39
5090 Salary Adjustments	-	6,294	-	18,600	21,531	21,531
5150 Long Term Disability	676	699	699	733	733	733
Total Personnel Services	148,689	192,578	126,610	213,006	221,683	221,683
6110 Postage	-	125	-	100	100	100
6120 Mileage Reimbursement	-	300	-	300	300	300
6230 Printing	99	125	-	125	125	125
6320 Worker's Compensation	761	751	751	-	1,415	1,415
6641 Copier Rental/Maintenance	957	900	642	1,200	1,200	1,200
6663 Software as a Service	-	-	-	-	4,000	4,000
6710 Dues & Memberships	-	300	-	300	300	300
6756 Training Expense	-	4,195	-	2,931	2,931	2,931
6790 Other Contractual Services	-	-	-	4,000	-	-
Total Contractual Services	1,817	6,696	1,393	8,956	10,371	10,371
7010 Office Supplies	152	337	-	500	500	500
7021 Newspaper/Mag Subscriptions	-	200	-	-	-	-
Total Supplies	152	537	-	500	500	500
<b>Total General Fund</b>	<b>\$ 150,658</b>	<b>\$ 199,811</b>	<b>\$ 128,002</b>	<b>\$ 222,462</b>	<b>\$ 232,554</b>	<b>\$ 232,554</b>
<b>Total Ethics, Human Relations &amp; Citizen Compla</b>	<b>\$ 150,658</b>	<b>\$ 199,811</b>	<b>\$ 128,002</b>	<b>\$ 222,462</b>	<b>\$ 232,554</b>	<b>\$ 232,554</b>

**Ethics Commission**  
**4502**

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
<b>General Fund</b>						
5027 Board/Commission Salaries	\$ 5,600	\$ 8,400	\$ 4,300	\$ 8,400	\$ 8,400	\$ 8,400
5040 FICA Taxes	344	637	329	637	637	637
Total Personnel Services	5,944	9,037	4,629	9,037	9,037	9,037
6160 Meeting Expense	-	1,000	-	-	1,000	1,000
Total Contractual Services	-	1,000	-	-	1,000	1,000
<b>Total General Fund</b>	<b>\$ 5,944</b>	<b>\$ 10,037</b>	<b>\$ 4,629</b>	<b>\$ 9,037</b>	<b>\$ 10,037</b>	<b>\$ 10,037</b>
<b>Total Ethics Commission</b>	<b>\$ 5,944</b>	<b>\$ 10,037</b>	<b>\$ 4,629</b>	<b>\$ 9,037</b>	<b>\$ 10,037</b>	<b>\$ 10,037</b>



Housing Resource Commission  
7001

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
<b>General Fund</b>						
6789 Outside Agency Funding	-	-	-	-	-	\$ 70,000
Total Contractual Services	-	-	-	-	-	70,000
<b>Total General Fund</b>	-	-	-	-	-	<b>\$ 70,000</b>
<b>Homeless Assistance Fund</b>						
5025 Part Time Salaries	32,801	35,802	23,683	36,785	36,785	36,785
5040 FICA Taxes	2,509	2,746	1,812	2,814	2,870	2,870
5090 Salary Adjustments	-	-	-	-	736	736
5150 Long Term Disability	161	164	164	184	184	184
Total Personnel Services	35,472	38,712	25,659	39,783	40,575	40,575
6110 Postage	-	200	-	-	-	-
6160 Meeting Expense	171	500	-	-	-	-
6230 Printing	-	250	-	-	-	-
6320 Worker's Compensation	-	125	125	-	161	161
6789 Outside Agency Funding	609,767	371,764	150,685	-	249,264	249,264
Total Contractual Services	609,938	372,839	150,810	-	249,425	249,425
7010 Office Supplies	126	300	-	-	-	-
Total Supplies	126	300	-	-	-	-
<b>Total Homeless Assistance Fund</b>	<b>\$ 645,535</b>	<b>\$ 411,851</b>	<b>\$ 176,469</b>	<b>\$ 39,783</b>	<b>\$ 290,000</b>	<b>\$ 290,000</b>
<b>Total Housing Resource Commission</b>	<b>\$ 645,535</b>	<b>\$ 411,851</b>	<b>\$ 176,469</b>	<b>\$ 39,783</b>	<b>\$ 290,000</b>	<b>\$ 360,000</b>

Legislature - As A Whole  
0112

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
<b>General Fund</b>						
5010 Regular Salaries	-	-	-	\$ 334,000	\$ 64,392	\$ 64,392
5040 FICA Taxes	-	-	-	4,691	4,897	4,897
5050 Pension Contributions	94,000	89,550	61,518	6,745	8,765	8,765
5060 Insurance Benefits	157,660	169,920	108,202	8,345	8,878	8,878
5061 Dental & Vision	1,128	900	449	38	40	40
5062 HSA Contribution	7,050	6,400	3,400	-	-	-
5066 Life Insurance Benefit	214	234	151	13	13	13
5150 Long Term Disability	4,098	4,081	4,081	307	320	320
Total Personnel Services	264,150	271,085	177,800	354,139	87,305	87,305
6012 Financial Advisory Services	-	-	5,000	150,000	50,000	50,000
6020 Legal Services	-	-	-	150,000	-	-
6021 Lobbyist Services	117,500	117,500	78,333	250,000	117,500	117,500
6110 Postage	161	600	5,447	23,000	20,000	20,000
6121 Parking Expenses	-	-	920	7,020	7,020	7,020
6140 Travel Expense	-	95,000	8,633	135,000	95,000	95,000
6160 Meeting Expense	2,645	30,600	8,592	50,000	50,000	50,000
6165 Coffee & Water Service	1,753	2,400	1,277	6,800	6,800	6,800
6200 Legal Notices	451	1,200	275	2,400	2,400	2,400
6210 Advertising	-	-	4,941	22,500	22,500	22,500
6230 Printing	4,674	1,000	9,220	92,000	63,000	63,000
6320 Worker's Compensation	4,588	4,508	4,508	6,131	5,789	5,789
6439 TV Services	-	-	-	3,600	3,600	3,600
6620 Rent - Buildings	56,887	56,888	42,666	120,000	120,000	120,000
6641 Copier Rental/Maintenance	3,850	5,900	2,598	8,024	8,024	8,024
6661 Software Purchases	2,692	-	-	3,000	3,000	3,000
6710 Dues & Memberships	-	600	-	800	800	800
6733 Audio/Video Services	-	50,000	-	-	-	-
6738 Moving Services	488	9,000	3,271	18,000	18,000	18,000
6756 Training Expense	-	-	-	1,226	1,280	1,280
6790 Other Contractual Services	10,000	63,000	10,195	97,200	63,000	63,000
Total Contractual Services	205,690	438,196	185,876	1,146,701	657,713	657,713
7010 Office Supplies	5,200	11,025	612	15,000	15,000	15,000
7020 Reference Books/Publications	44	400	-	544	544	544
7021 Newspaper/Mag Subscriptions	2,848	4,000	3,303	5,440	5,440	5,440
7041 Paper Supplies - Copier Paper	971	1,000	-	1,360	1,360	1,360
7051 Gifts/Awards	684	1,200	887	1,200	1,200	1,200
7150 Kitchen/Dining Supplies	818	-	-	-	-	-
7160 Food	-	2,500	910	5,000	5,000	5,000
7400 Signs, Badges & Markers	697	-	-	-	-	-
Total Supplies	11,262	20,125	5,711	28,544	28,544	28,544
8145 Appliances	-	3,000	1,974	4,080	4,080	4,080
8150 Office Furniture & Fixtures	-	2,000	763	4,900	4,900	4,900
8171 Personal Computer/Accessories	-	3,600	-	8,000	8,000	8,000
8180 Audio/Video Recording Equipment	-	-	-	49,000	-	-
Total Capital Outlay	-	8,600	2,737	65,980	16,980	16,980
<b>Total General Fund</b>	<b>\$ 481,102</b>	<b>\$ 738,006</b>	<b>\$ 372,124</b>	<b>\$ 1,595,364</b>	<b>\$ 790,542</b>	<b>\$ 790,542</b>
<b>County Improvement Fund</b>						
8020 Buildings & Improvements	-	-	-	-	\$ 300,000	\$ 300,000
Total Capital Outlay	-	-	-	-	300,000	300,000
<b>Total County Improvement Fund</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>
<b>Total As A Whole</b>	<b>\$ 481,102</b>	<b>\$ 738,006</b>	<b>\$ 372,124</b>	<b>\$ 1,595,364</b>	<b>\$ 1,090,542</b>	<b>\$ 1,090,542</b>

Legislature - Auditor's Office  
0301

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
<b>General Fund</b>						
5010 Regular Salaries	\$ 267,383	\$ 512,685	\$ 218,632	\$ 657,333	\$ 412,018	\$ 414,285
5025 Part Time Salaries	22,572	23,576	15,612	24,286	24,286	24,286
5040 FICA Taxes	20,247	27,920	16,942	38,275	34,045	34,045
5050 Pension Contributions	37,002	37,552	29,190	52,363	57,534	57,534
5060 Insurance Benefits	55,379	69,522	31,457	78,104	74,216	74,216
5061 Dental & Vision	398	455	174	397	383	383
5062 HSA Contribution	7,200	7,200	4,250	4,900	4,900	4,900
5066 Life Insurance Benefit	61	52	33	78	65	65
5090 Salary Adjustments	-	14,701	-	-	8,728	8,728
5150 Long Term Disability	1,714	1,752	1,752	2,501	2,181	2,181
Total Personnel Services	411,957	695,415	318,042	858,237	618,356	620,623
6110 Postage	-	150	-	150	150	150
6120 Mileage Reimbursement	-	500	-	500	500	500
6160 Meeting Expense	248	500	-	500	500	500
6230 Printing	-	150	59	150	150	150
6320 Worker's Compensation	7,581	2,129	2,129	2,129	2,733	2,733
6330 Bond & Surety	100	100	100	100	100	100
6710 Dues & Memberships	150	500	200	500	500	500
6756 Training Expense	-	6,533	-	12,847	11,567	11,567
Total Contractual Services	8,079	10,562	2,488	16,876	16,200	16,200
7010 Office Supplies	300	600	173	1,400	1,400	1,400
7020 Reference Books/Publications	260	250	-	250	250	250
7041 Paper Supplies - Copier Paper	-	100	-	100	100	100
7190 Wearing Apparel	-	350	-	1,750	1,750	1,750
Total Supplies	560	1,300	173	3,500	3,500	3,500
8171 Personal Computer/Accessories	-	500	-	7,080	7,080	7,080
Total Capital Outlay	-	500	-	7,080	7,080	7,080
<b>Total General Fund</b>	<b>\$ 420,596</b>	<b>\$ 707,777</b>	<b>\$ 320,703</b>	<b>\$ 885,693</b>	<b>\$ 645,136</b>	<b>\$ 647,403</b>
<b>Total Auditor's Office</b>	<b>\$ 420,596</b>	<b>\$ 707,777</b>	<b>\$ 320,703</b>	<b>\$ 885,693</b>	<b>\$ 645,136</b>	<b>\$ 647,403</b>

Legislature - Compliance  
0302

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
<b>General Fund</b>						
5010 Regular Salaries	\$ 195,781	\$ 343,135	\$ 149,713	\$ 467,957	\$ 329,213	\$ 331,410
5040 FICA Taxes	13,071	20,236	10,532	30,528	25,689	25,689
5050 Pension Contributions	28,860	29,097	21,409	43,898	45,972	45,972
5060 Insurance Benefits	61,431	65,321	36,170	82,190	62,175	62,175
5061 Dental & Vision	305	295	133	319	146	146
5062 HSA Contribution	4,475	4,600	4,425	5,900	3,600	3,600
5066 Life Insurance Benefit	29	52	26	78	65	65
5090 Salary Adjustments	-	11,391	-	-	6,585	6,585
5150 Long Term Disability	1,253	1,266	1,266	1,995	1,646	1,646
Total Personnel Services	305,206	475,393	223,674	632,865	475,091	477,288
6022 Prevailing Wage Consulting Services	1,000	5,000	-	2,500	2,500	2,500
6080 Other Professional Services	-	-	-	2,500	2,500	2,500
6110 Postage	-	150	-	150	150	150
6120 Mileage Reimbursement	509	5,000	999	6,000	6,000	6,000
6160 Meeting Expense	75	500	56	1,000	1,000	1,000
6230 Printing	-	150	-	150	150	150
6432 Mobile Phone Services	-	-	-	600	600	600
6661 Software Purchases	-	-	-	2,500	2,500	2,500
6662 Software Maintenance	46,107	-	-	-	-	-
6663 Software as a Service	-	48,955	-	59,000	59,000	59,000
6710 Dues & Memberships	730	1,200	150	1,610	1,610	1,610
6756 Training Expense	4,042	7,414	5,210	10,000	8,604	8,604
Total Contractual Services	52,463	68,369	6,414	86,010	84,614	84,614
7010 Office Supplies	289	600	-	1,000	1,000	1,000
7020 Reference Books/Publications	-	100	-	100	100	100
7041 Paper Supplies - Copier Paper	-	100	-	100	100	100
7190 Wearing Apparel	-	500	-	1,250	1,250	1,250
Total Supplies	289	1,300	-	2,450	2,450	2,450
8171 Personal Computer/Accessories	619	500	-	5,000	5,000	5,000
Total Capital Outlay	619	500	-	5,000	5,000	5,000
<b>Total General Fund</b>	<b>\$ 358,577</b>	<b>\$ 545,562</b>	<b>\$ 230,089</b>	<b>\$ 726,325</b>	<b>\$ 567,155</b>	<b>\$ 569,352</b>
<b>Total Compliance</b>	<b>\$ 358,577</b>	<b>\$ 545,562</b>	<b>\$ 230,089</b>	<b>\$ 726,325</b>	<b>\$ 567,155</b>	<b>\$ 569,352</b>

Legislature - Clerk Of County  
0201

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
<b>General Fund</b>						
5010 Regular Salaries	315,698	383,987	229,993	568,511	578,612	578,612
5020 Seasonal Salaries	-	-	750	-	-	-
5025 Part Time Salaries	49,253	50,846	33,502	-	-	-
5040 FICA Taxes	27,109	32,187	19,654	33,971	49,488	49,488
5050 Pension Contributions	39,472	40,692	28,277	42,404	87,252	87,252
5060 Insurance Benefits	31,176	42,214	23,038	45,667	48,584	48,584
5061 Dental & Vision	223	199	73	155	168	168
5062 HSA Contribution	5,200	5,200	3,900	5,200	5,200	5,200
5066 Life Insurance Benefit	50	65	34	65	91	91
5090 Salary Adjustments	-	15,929	-	-	10,280	10,280
5150 Long Term Disability	1,963	2,023	2,023	2,221	2,570	2,570
Total Personnel Services	470,144	573,342	341,243	698,194	782,245	782,245
6110 Postage	646	1,500	76	1,500	1,500	1,500
6140 Travel Expense	-	-	-	5,000	5,000	5,000
6160 Meeting Expense	325	1,000	-	1,000	1,000	1,000
6230 Printing	-	500	-	2,000	2,000	2,000
6320 Worker's Compensation	13,236	1,503	1,503	-	1,930	1,930
6330 Bond & Surety	100	300	300	300	300	300
6540 Maint & Repair - Office Equip	-	1,500	-	1,500	1,500	1,500
6641 Copier Rental/Maintenance	2,078	3,500	1,349	3,500	3,500	3,500
6662 Software Maintenance	36,353	38,898	38,898	49,900	49,900	49,900
6663 Software as a Service	9,000	33,140	33,075	135,800	35,800	35,800
6710 Dues & Memberships	532	1,000	166	3,200	3,200	3,200
6733 Audio/Video Services	-	-	-	250,000	-	70,000
6739 Carpet Cleaning Services	-	-	-	2,500	2,500	2,500
6756 Training Expense	7,478	7,079	-	7,711	10,280	10,280
6791 Microfilm/Microfiche Services	(19)	1,500	-	3,000	3,000	3,000
Total Contractual Services	69,729	91,420	75,366	466,911	121,410	191,410
7010 Office Supplies	2,892	6,300	2,619	6,300	6,300	6,300
7020 Reference Books/Publications	-	100	-	100	100	100
7051 Gifts/Awards	97	100	-	6,450	6,450	6,450
Total Supplies	2,989	6,500	2,619	12,850	12,850	12,850
8150 Office Furniture & Fixtures	-	-	-	27,269	-	-
8171 Personal Computer/Accessories	-	-	-	2,000	-	-
8172 Printers & Scanners	-	-	-	9,000	-	-
Total Capital Outlay	-	-	-	38,269	-	-
<b>Total General Fund</b>	<b>\$ 542,862</b>	<b>\$ 671,262</b>	<b>\$ 419,228</b>	<b>\$ 1,216,224</b>	<b>\$ 916,505</b>	<b>\$ 986,505</b>
<b>Total Clerk Of County</b>	<b>\$ 542,862</b>	<b>\$ 671,262</b>	<b>\$ 419,228</b>	<b>\$ 1,216,224</b>	<b>\$ 916,505</b>	<b>\$ 986,505</b>

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Legislature - First District at Large  
0101

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
<b>General Fund</b>						
5010 Regular Salaries	\$ 35,077	\$ 62,012	\$ 41,134	\$ 66,710	\$ 68,624	\$ 68,624
5015 Elected Official Salaries	35,922	38,299	24,946	38,293	38,293	38,293
5020 Seasonal Salaries	-	3,000	-	5,500	5,500	5,500
5036 Car Allowance	4,200	10,800	3,712	7,800	10,800	10,800
5040 FICA Taxes	5,613	8,110	5,078	8,519	8,666	8,666
5050 Pension Contributions	-	858	572	11,220	14,226	14,226
5060 Insurance Benefits	-	-	-	29,865	31,774	31,774
5061 Dental & Vision	-	-	-	31	34	34
5066 Life Insurance Benefit	-	-	-	26	26	26
5090 Salary Adjustments	-	2,566	-	-	-	-
5150 Long Term Disability	-	-	-	557	566	566
Total Personnel Services	80,811	125,645	75,443	168,521	178,509	178,509
6110 Postage	-	250	-	-	250	250
6160 Meeting Expense	-	1,000	36	-	1,000	1,000
6210 Advertising	1,500	2,000	340	2,500	2,500	2,500
6230 Printing	118	350	59	-	350	350
6432 Mobile Phone Services	-	-	-	1,200	1,200	1,200
6710 Dues & Memberships	-	1,000	-	-	1,000	1,000
6756 Training Expense	-	4,306	150	2,040	4,306	4,306
Total Contractual Services	1,618	8,906	585	5,740	10,606	10,606
7010 Office Supplies	557	1,000	-	-	1,000	1,000
7020 Reference Books/Publications	-	500	-	-	500	500
Total Supplies	557	1,500	-	-	1,500	1,500
8150 Office Furniture & Fixtures	2,547	-	-	-	-	-
Total Capital Outlay	2,547	-	-	-	-	-
<b>Total General Fund</b>	<b>\$ 85,533</b>	<b>\$ 136,051</b>	<b>\$ 76,028</b>	<b>\$ 174,261</b>	<b>\$ 190,615</b>	<b>\$ 190,615</b>
<b>Total First District at Large</b>	<b>\$ 85,533</b>	<b>\$ 136,051</b>	<b>\$ 76,028</b>	<b>\$ 174,261</b>	<b>\$ 190,615</b>	<b>\$ 190,615</b>

Legislature - Second District At Large  
0102

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
<b>General Fund</b>						
5010 Regular Salaries	\$ 35,077	\$ 55,000	\$ 35,330	\$ 58,000	\$ 58,000	\$ 58,000
5015 Elected Official Salaries	35,922	38,299	25,038	38,293	38,293	38,293
5020 Seasonal Salaries	-	-	750	5,500	5,500	5,500
5036 Car Allowance	577	6,000	3,574	7,800	9,600	9,600
5040 FICA Taxes	5,436	7,319	4,776	7,850	7,853	7,853
5050 Pension Contributions	-	822	502	10,259	12,772	12,772
5061 Dental & Vision	-	-	-	55	60	60
5066 Life Insurance Benefit	-	-	-	26	26	26
5090 Salary Adjustments	-	2,250	-	-	-	-
5150 Long Term Disability	-	-	-	513	513	513
Total Personnel Services	77,012	109,690	69,971	128,296	132,617	132,617
6110 Postage	-	250	-	250	250	250
6160 Meeting Expense	-	1,000	-	1,000	1,000	1,000
6210 Advertising	200	5,000	1,500	5,000	5,000	5,000
6230 Printing	-	350	-	350	350	350
6432 Mobile Phone Services	-	-	-	1,200	1,200	1,200
6710 Dues & Memberships	144	1,000	400	1,000	1,000	1,000
6756 Training Expense	-	4,166	750	4,166	4,167	4,167
Total Contractual Services	344	11,766	2,650	12,966	12,967	12,967
7010 Office Supplies	-	1,000	-	1,000	1,000	1,000
7020 Reference Books/Publications	-	500	-	500	500	500
Total Supplies	-	1,500	-	1,500	1,500	1,500
8171 Personal Computer/Accessories	-	-	801	-	-	-
Total Capital Outlay	-	-	801	-	-	-
<b>Total General Fund</b>	<b>\$ 77,356</b>	<b>\$ 122,956</b>	<b>\$ 73,421</b>	<b>\$ 142,762</b>	<b>\$ 147,084</b>	<b>\$ 147,084</b>
<b>Total Second District At Large</b>	<b>\$ 77,356</b>	<b>\$ 122,956</b>	<b>\$ 73,421</b>	<b>\$ 142,762</b>	<b>\$ 147,084</b>	<b>\$ 147,084</b>



Legislature - Third District At large  
0103

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
<b>General Fund</b>						
5010 Regular Salaries	\$ 55,708	\$ 55,000	\$ 35,330	\$ 58,000	\$ 58,000	\$ 58,000
5015 Elected Official Salaries	35,922	38,299	25,038	38,293	38,293	38,293
5020 Seasonal Salaries	-	-	2,400	5,500	5,500	5,500
5036 Car Allowance	4,800	6,000	3,551	7,800	9,600	9,600
5040 FICA Taxes	6,374	7,321	4,743	8,089	8,092	8,092
5050 Pension Contributions	-	823	549	10,259	12,772	12,772
5060 Insurance Benefits	-	-	-	25,608	27,244	27,244
5061 Dental & Vision	-	-	-	15	16	16
5066 Life Insurance Benefit	-	-	-	26	26	26
5090 Salary Adjustments	-	2,250	-	-	-	-
5150 Long Term Disability	-	-	-	528	528	528
Total Personnel Services	102,803	109,693	71,610	154,118	160,071	160,071
6110 Postage	236	250	132	250	250	250
6160 Meeting Expense	-	1,000	-	1,000	1,000	1,000
6210 Advertising	-	5,000	-	5,000	5,000	5,000
6230 Printing	157	350	59	350	350	350
6432 Mobile Phone Services	-	-	-	1,200	1,200	1,200
6710 Dues & Memberships	-	1,000	400	1,000	1,000	1,000
6756 Training Expense	-	4,166	3,245	4,166	4,167	4,167
Total Contractual Services	393	11,766	3,836	12,966	12,967	12,967
7010 Office Supplies	-	1,000	825	1,000	1,000	1,000
7020 Reference Books/Publications	-	500	-	500	500	500
Total Supplies	-	1,500	825	1,500	1,500	1,500
<b>Total General Fund</b>	<b>\$ 103,196</b>	<b>\$ 122,959</b>	<b>\$ 76,271</b>	<b>\$ 168,584</b>	<b>\$ 174,538</b>	<b>\$ 174,538</b>
<b>Total Third District At large</b>	<b>\$ 103,196</b>	<b>\$ 122,959</b>	<b>\$ 76,271</b>	<b>\$ 168,584</b>	<b>\$ 174,538</b>	<b>\$ 174,538</b>

**Legislature - First District  
0104**

Line Item Description	Previous Year			Budget Year		
	2022	2023	Exp. as of	2024	2024	2024
	Actual	Adopted	12/31/2023	Request	Rec.	Adopted
<b>General Fund</b>						
5010 Regular Salaries	56,306	62,013	35,330	58,000	58,000	58,000
5015 Elected Official Salaries	35,922	38,299	25,038	38,293	38,293	38,293
5020 Seasonal Salaries	-	-	2,550	5,500	5,500	5,500
5034 Bilingual Incentive Pay	-	-	-	-	4,160	4,160
5036 Car Allowance	4,800	6,000	3,462	7,800	9,600	9,600
5040 FICA Taxes	6,714	7,881	4,697	8,566	8,569	8,569
5050 Pension Contributions	-	858	572	10,259	12,772	12,772
5060 Insurance Benefits	-	-	-	25,608	27,244	27,244
5061 Dental & Vision	-	-	-	181	194	194
5066 Life Insurance Benefit	-	-	-	26	26	26
5090 Salary Adjustments	-	2,566	-	-	-	-
5150 Long Term Disability	-	-	-	560	560	560
Total Personnel Services	103,741	117,617	71,650	154,793	164,918	164,918
6110 Postage	-	250	63	1,000	1,000	1,000
6160 Meeting Expense	1,021	1,000	322	3,000	3,000	3,000
6210 Advertising	5,500	5,000	2,840	7,500	7,500	7,500
6230 Printing	-	350	59	1,000	1,000	1,000
6432 Mobile Phone Services	-	-	-	1,200	1,200	1,200
6710 Dues & Memberships	535	1,000	400	2,000	2,000	2,000
6756 Training Expense	-	4,306	1,362	6,000	6,001	6,001
Total Contractual Services	7,056	11,906	5,046	21,700	21,701	21,701
7010 Office Supplies	274	1,000	209	2,000	2,000	2,000
7020 Reference Books/Publications	-	500	-	500	500	500
Total Supplies	274	1,500	209	2,500	2,500	2,500
<b>Total General Fund</b>	<b>\$ 111,072</b>	<b>\$ 131,023</b>	<b>\$ 76,904</b>	<b>\$ 178,993</b>	<b>\$ 189,119</b>	<b>\$ 189,119</b>
<b>Total First District</b>	<b>\$ 111,072</b>	<b>\$ 131,023</b>	<b>\$ 76,904</b>	<b>\$ 178,993</b>	<b>\$ 189,119</b>	<b>\$ 189,119</b>

Legislature - Second District  
0105

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
<b>General Fund</b>						
5010 Regular Salaries	\$ 48,977	\$ 55,000	\$ 41,153	\$ 68,624	\$ 68,624	\$ 68,624
5015 Elected Official Salaries	35,922	38,299	25,038	38,293	38,293	38,293
5020 Seasonal Salaries	-	-	-	5,500	5,500	5,500
5036 Car Allowance	4,800	6,000	3,551	7,800	9,600	9,600
5040 FICA Taxes	6,813	7,321	5,071	7,950	7,950	7,950
5050 Pension Contributions	-	823	594	11,431	14,226	14,226
5060 Insurance Benefits	-	-	319	23,748	25,265	25,265
5062 HSA Contribution	-	-	-	2,300	2,300	2,300
5066 Life Insurance Benefit	-	-	-	26	26	26
5090 Salary Adjustments	-	2,250	-	-	-	-
5150 Long Term Disability	-	-	-	519	519	519
Total Personnel Services	96,512	109,693	75,726	166,191	172,303	172,303
6110 Postage	-	250	-	250	250	250
6160 Meeting Expense	-	1,000	155	1,000	1,000	1,000
6210 Advertising	3,500	5,000	-	5,000	5,000	5,000
6230 Printing	59	350	-	350	350	350
6432 Mobile Phone Services	-	-	-	1,200	1,200	1,200
6710 Dues & Memberships	-	1,000	400	1,000	1,000	1,000
6756 Training Expense	-	4,166	1,350	4,166	4,166	4,166
Total Contractual Services	3,559	11,766	1,905	12,966	12,966	12,966
7010 Office Supplies	958	1,000	90	1,000	1,000	1,000
7020 Reference Books/Publications	-	500	-	500	500	500
Total Supplies	958	1,500	90	1,500	1,500	1,500
<b>Total General Fund</b>	<b>\$ 101,029</b>	<b>\$ 122,959</b>	<b>\$ 77,721</b>	<b>\$ 180,657</b>	<b>\$ 186,769</b>	<b>\$ 186,769</b>
<b>Total Second District</b>	<b>\$ 101,029</b>	<b>\$ 122,959</b>	<b>\$ 77,721</b>	<b>\$ 180,657</b>	<b>\$ 186,769</b>	<b>\$ 186,769</b>

Legislature - Third District  
0106

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
<b>General Fund</b>						
5010 Regular Salaries	\$ 55,435	\$ 60,370	\$ 41,078	\$ 64,002	\$ 66,856	\$ 66,856
5015 Elected Official Salaries	35,922	38,299	24,946	38,293	38,293	38,293
5020 Seasonal Salaries	-	-	-	5,500	5,500	5,500
5036 Car Allowance	4,800	6,000	3,712	7,800	9,600	9,600
5040 FICA Taxes	6,538	7,749	4,766	7,825	7,814	7,814
5050 Pension Contributions	-	849	566	11,252	13,984	13,984
5060 Insurance Benefits	-	-	-	25,277	26,891	26,891
5061 Dental & Vision	-	-	-	181	194	194
5066 Life Insurance Benefit	-	-	-	26	26	26
5090 Salary Adjustments	-	2,492	-	-	-	-
5150 Long Term Disability	-	-	-	511	510	510
Total Personnel Services	102,695	115,759	75,069	160,667	169,668	169,668
6110 Postage	-	250	189	250	250	250
6160 Meeting Expense	313	1,000	-	1,000	1,000	1,000
6210 Advertising	1,000	5,000	-	5,000	5,000	5,000
6230 Printing	-	350	-	350	350	350
6432 Mobile Phone Services	-	-	-	1,200	1,200	1,200
6710 Dues & Memberships	-	1,000	-	1,000	1,000	1,000
6756 Training Expense	-	4,273	750	4,273	4,270	4,270
Total Contractual Services	1,313	11,873	939	13,073	13,070	13,070
7010 Office Supplies	196	1,000	-	1,000	1,000	1,000
7020 Reference Books/Publications	-	500	-	500	500	500
Total Supplies	196	1,500	-	1,500	1,500	1,500
<b>Total General Fund</b>	<b>\$ 104,203</b>	<b>\$ 129,132</b>	<b>\$ 76,008</b>	<b>\$ 175,240</b>	<b>\$ 184,238</b>	<b>\$ 184,238</b>
<b>Total Third District</b>	<b>\$ 104,203</b>	<b>\$ 129,132</b>	<b>\$ 76,008</b>	<b>\$ 175,240</b>	<b>\$ 184,238</b>	<b>\$ 184,238</b>

Legislature - Fourth District  
0107

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
<b>General Fund</b>						
5010 Regular Salaries	\$ 56,474	\$ 55,000	\$ 35,330	\$ 60,000	\$ 60,000	\$ 60,000
5015 Elected Official Salaries	35,922	38,299	25,038	38,293	38,293	38,293
5020 Seasonal Salaries	-	-	-	5,500	5,500	5,500
5036 Car Allowance	4,800	6,000	3,551	7,800	9,600	9,600
5040 FICA Taxes	6,507	7,321	4,694	7,134	7,137	7,137
5050 Pension Contributions	-	823	549	10,259	12,772	12,772
5060 Insurance Benefits	-	-	-	9,659	10,276	10,276
5061 Dental & Vision	-	-	-	31	34	34
5062 HSA Contribution	-	-	-	1,300	1,300	1,300
5066 Life Insurance Benefit	-	-	-	26	26	26
5090 Salary Adjustments	-	2,250	-	-	-	-
5150 Long Term Disability	-	-	-	466	466	466
Total Personnel Services	103,703	109,693	69,161	140,468	145,404	145,404
6110 Postage	-	250	-	1,500	1,500	1,500
6160 Meeting Expense	30	1,000	500	5,000	5,000	5,000
6210 Advertising	6,200	5,000	1,475	10,000	10,000	10,000
6230 Printing	-	350	-	3,000	3,000	3,000
6432 Mobile Phone Services	-	-	-	1,200	1,200	1,200
6710 Dues & Memberships	-	1,000	400	1,000	1,000	1,000
6756 Training Expense	-	4,166	1,350	5,000	5,001	5,001
Total Contractual Services	6,230	11,766	3,725	26,700	26,701	26,701
7010 Office Supplies	-	1,000	112	2,500	2,500	2,500
7020 Reference Books/Publications	-	500	-	500	500	500
7051 Gifts/Awards	1,500	-	-	-	-	-
Total Supplies	1,500	1,500	112	3,000	3,000	3,000
<b>Total General Fund</b>	<b>\$ 111,433</b>	<b>\$ 122,959</b>	<b>\$ 72,998</b>	<b>\$ 170,168</b>	<b>\$ 175,105</b>	<b>\$ 175,105</b>
<b>Total Fourth District</b>	<b>\$ 111,433</b>	<b>\$ 122,959</b>	<b>\$ 72,998</b>	<b>\$ 170,168</b>	<b>\$ 175,105</b>	<b>\$ 175,105</b>

Legislature - Fifth District  
0108

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
<b>General Fund</b>						
5010 Regular Salaries	\$ 51,068	\$ 55,000	\$ 36,686	\$ 58,157	\$ 61,157	\$ 61,157
5015 Elected Official Salaries	35,922	38,299	24,946	38,293	38,293	38,293
5020 Seasonal Salaries	288	-	-	5,500	5,500	5,500
5036 Car Allowance	4,200	9,600	3,759	7,800	9,600	9,600
5040 FICA Taxes	6,813	7,321	4,697	7,378	7,378	7,378
5050 Pension Contributions	-	823	549	10,609	13,204	13,204
5060 Insurance Benefits	-	-	-	21,605	22,985	22,985
5061 Dental & Vision	-	-	-	67	71	71
5066 Life Insurance Benefit	-	-	-	26	26	26
5090 Salary Adjustments	-	2,250	-	-	-	-
5150 Long Term Disability	-	-	-	482	482	482
Total Personnel Services	98,291	113,293	70,636	149,917	158,696	158,696
6110 Postage	-	250	-	250	250	250
6140 Travel Expense	-	-	-	4,000	4,000	4,000
6210 Advertising	-	5,000	-	1,000	1,000	1,000
6230 Printing	59	350	-	350	350	350
6432 Mobile Phone Services	-	-	-	1,200	1,200	1,200
6710 Dues & Memberships	-	1,000	-	1,000	1,000	1,000
6756 Training Expense	-	4,166	-	3,259	4,166	4,166
Total Contractual Services	59	10,766	-	11,059	11,966	11,966
7010 Office Supplies	42	1,000	-	-	-	-
7020 Reference Books/Publications	-	500	-	-	-	-
Total Supplies	42	1,500	-	-	-	-
<b>Total General Fund</b>	<b>\$ 98,392</b>	<b>\$ 125,559</b>	<b>\$ 70,636</b>	<b>\$ 160,976</b>	<b>\$ 170,662</b>	<b>\$ 170,662</b>
<b>Total Fifth District</b>	<b>\$ 98,392</b>	<b>\$ 125,559</b>	<b>\$ 70,636</b>	<b>\$ 160,976</b>	<b>\$ 170,662</b>	<b>\$ 170,662</b>

Legislature - Sixth District  
0109

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
<b>General Fund</b>						
5010 Regular Salaries	\$ 56,973	\$ 55,000	\$ 33,674	\$ 58,000	\$ 61,032	\$ 61,032
5015 Elected Official Salaries	35,922	38,299	25,038	38,293	38,293	38,293
5020 Seasonal Salaries	-	-	-	5,500	5,500	5,500
5036 Car Allowance	4,800	10,800	2,977	7,800	9,600	9,600
5040 FICA Taxes	6,890	7,321	4,653	7,251	7,368	7,368
5050 Pension Contributions	-	823	549	10,426	13,187	13,187
5060 Insurance Benefits	-	-	-	10,003	10,643	10,643
5066 Life Insurance Benefit	-	-	-	26	26	26
5090 Salary Adjustments	-	2,250	-	-	-	-
5150 Long Term Disability	-	-	-	473	481	481
Total Personnel Services	104,584	114,493	66,890	137,772	146,130	146,130
6110 Postage	221	250	-	250	250	250
6160 Meeting Expense	2,305	1,000	260	1,000	1,000	1,000
6210 Advertising	7,600	5,000	-	5,000	5,000	5,000
6230 Printing	-	350	59	350	350	350
6432 Mobile Phone Services	-	-	-	1,200	1,200	1,200
6710 Dues & Memberships	325	1,000	-	1,000	1,000	1,000
6756 Training Expense	-	4,166	150	4,166	4,197	4,197
Total Contractual Services	10,451	11,766	469	12,966	12,997	12,997
7010 Office Supplies	178	1,000	131	1,000	1,000	1,000
7020 Reference Books/Publications	-	500	-	500	500	500
7190 Wearing Apparel	-	-	158	-	-	-
Total Supplies	178	1,500	289	1,500	1,500	1,500
<b>Total General Fund</b>	<b>\$ 115,213</b>	<b>\$ 127,759</b>	<b>\$ 67,648</b>	<b>\$ 152,238</b>	<b>\$ 160,627</b>	<b>\$ 160,627</b>
<b>Total Sixth District</b>	<b>\$ 115,213</b>	<b>\$ 127,759</b>	<b>\$ 67,648</b>	<b>\$ 152,238</b>	<b>\$ 160,627</b>	<b>\$ 160,627</b>

## Outside Agencies

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
<b>General Fund</b>						
6789 Outside Agency Funding	-	\$ 540,000	-	-	-	-
Total Contractual Services	-	540,000	-	-	-	-
<b>Total General Fund</b>	-	<b>\$ 540,000</b>	-	-	-	-
<b>Health Fund</b>						
6789 Outside Agency Funding	2,791,011	2,000,000	-	-	3,000,000	3,000,000
Total Contractual Services	2,791,011	2,000,000	-	-	3,000,000	3,000,000
<b>Total Health Fund</b>	<b>\$ 2,791,011</b>	<b>\$ 2,000,000</b>	-	-	<b>\$ 3,000,000</b>	<b>\$ 3,000,000</b>
<b>American Rescue Plan Fund</b>						
6789 Outside Agency Funding	\$ 166,140	-	-	-	-	-
Total Contractual Services	166,140	-	-	-	-	-
<b>Total American Rescue Plan Fund</b>	<b>\$ 166,140</b>	-	-	-	-	-
<b>Total Outside Agencies</b>	<b>\$ 2,957,151</b>	<b>\$ 2,540,000</b>	-	-	<b>\$ 3,000,000</b>	<b>\$ 3,000,000</b>



## BUDGET OVERVIEW

### COUNTY OPERATIONS

<b>Account Type</b>	<b>2022 Actual</b>	<b>2023 Adopted</b>	<b>Exp. as of 12/31/2023</b>	<b>2024 Adopted</b>
Personnel Services	20,138,641	23,925,222	13,936,724	27,417,400
Contractual Services	16,569,459	21,255,691	12,961,136	25,758,321
Supplies	1,055,394	1,253,192	617,075	1,196,250
Capital Outlay	5,120,706	5,616,664	1,132,873	9,936,882
Debt Service	105,011	-	-	-
	<u>\$42,989,212</u>	<u>\$52,050,769</u>	<u>\$28,647,807</u>	<u>\$64,308,853</u>

#### **Department**

<u>Department</u>				
Merit Commission	12,810	46,215	10,229	46,215
Office Services	-	78,130	6,792	78,130
Delinquent Tax Sale	398,297	596,409	368,171	617,469
Unemployment Claims	23,656	70,000	28,826	70,000
Tuition Assistance	-	30,000	1,557	30,000
Wellness Incentive	73,155	108,918	1,496	105,298
Planning Commission	5,052	7,462	2,476	7,462
Vehicle Maintenance Center	-	750,752	408,273	1,186,545
Senior Tax Relief	-	-	-	512,689
Assessment Department	6,246,909	9,901,437	5,680,146	10,561,924
Assessment Fleet Replacement	71,270	195,000	79,459	195,000
Jackson County Election Board	1,903,400	2,009,672	1,262,008	2,204,512
JC Election Board Equipment	-	-	-	1,119,120
JCEB General Election	374,406	-	-	1,500,000
JCEB Primary Election	283,251	-	235,850	900,000
Kansas City Election Board	1,258,764	1,562,563	625,564	1,649,885
KCEB General Election	320,175	-	-	899,405
KCEB Primary Election	259,583	-	266,650	531,937
Board of Equalization	391,525	675,925	394,587	625,802
County Municipal Court	345,615	428,749	244,141	433,675
Collections	3,313,015	3,723,367	1,754,858	4,178,804
Mid America Regional Council	174,187	240,897	227,401	249,723
Finance	2,707,816	6,943,121	3,758,454	7,148,122
Budget Office	236,206	323,684	179,175	349,383
Purchasing Office	465,920	556,510	357,659	643,768
Human Resources	951,906	1,390,786	807,646	1,547,364
Information Technology	10,453,097	8,807,614	5,286,020	10,172,968
Jackson County Land Trust	-	29,601	-	14,100
Jackson County Sports Authority	-	-	-	1,571,341
Jackson County Sports Authority Payroll	1,416,126	1,777,398	1,552,720	505,685
University of Missouri Extension	-	10,000	10,000	25,000
Director's Office	338,451	400,298	238,565	625,939
Engineering	552,810	719,552	373,241	760,043
Development	387,215	416,029	262,999	433,665
Fleet Replacement	138,783	955,000	410,793	955,000
Road and Bridge Maintenance	7,158,004	6,229,825	2,636,065	8,362,753
Special Projects	1,172,333	995,000	156,841	1,350,000
Yard Waste Facility	1,846	10,715	9,149	10,715
Recorder of Deeds	1,138,572	1,627,119	840,239	1,442,603
Records Center	162,278	182,109	-	650,809
Records Center Rent	216,779	214,912	169,758	-
Jackson County Historical Society	36,000	36,000	-	36,000
	<u>\$42,989,212</u>	<u>\$52,050,769</u>	<u>\$28,647,807</u>	<u>\$64,308,853</u>

#### **Fund**

General Fund	20,743,874	23,785,409	14,405,147	31,263,338
Health Fund	29,221	68,682	67,805	77,699
Park Fund	-	-	-	250,000
Special Road and Bridge Fund	8,739,444	9,688,918	4,402,568	12,481,407

## BUDGET OVERVIEW

### COUNTY OPERATIONS

<b>Account Type</b>	<b>2022 Actual</b>	<b>2023 Adopted</b>	<b>Exp. as of 12/31/2023</b>	<b>2024 Adopted</b>
County Improvement Fund	5,572,700	1,715,000	515,655	2,673,000
911 System Fund	35,139	36,896	35,840	36,915
Recorder Technology Fund	125,419	164,475	91,897	129,922
Recorders Fees	198,278	250,912	169,758	359,183
Assessment Fund	7,134,968	11,354,582	6,704,912	11,974,526
Self Insurance Fund	410,169	4,689,767	2,140,885	5,062,863
Park Enterprise Fund	-	296,128	113,341	-
	<u>\$42,989,212</u>	<u>\$52,050,769</u>	<u>\$28,647,807</u>	<u>\$64,308,853</u>

## County Operations

### Full-Time Equivalents (FTE)

Department	2023	2024
Assessment	127.9	138.9
Board of Equalization	14.7	13.7
Boards of Elections - Jackson County	24.5	25.3
Collections	30.4	31.9
Senior Tax Relief	-	6.0
Delinquent Tax Sale	7.0	7.0
Finance	13.0	13.0
Budget Office	3.0	3.0
Purchasing Office	7.0	7.0
Human Resources	13.0	13.3
Wellness Incentive	0.5	0.5
	28.0	28.0
Merit Commission	1.0	1.0
Municipal Court	4.5	4.5
Jackson County Sports Authority	6.3	7.3
Planning Commission	1.8	1.8
Public Works - Development	5.0	5.0
Public Works - Director's Office	2.5	4.5
Public Works - Engineering	7.4	7.4
Public Works - Road & Bridge Maintenance	49.0	41.0
Public Works - Vehicle Center	-	6.0
Recorder of Deeds	18.0	18.0
Records Center	3.0	3.0
	367.5	387.1

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**Assessment Department  
1902**

Line Item Description	Previous Year			Budget Year		
	2022	2023	Exp. as of	2024	2024	2024
	Actual	Adopted	12/31/2023	Request	Rec.	Adopted
<b>Assessment Fund</b>						
5010 Regular Salaries	3,319,143	5,485,472	2,445,897	5,656,325	5,682,092	5,682,092
5020 Seasonal Salaries	52,197	65,479	4,181	120,402	230,886	230,886
5025 Part Time Salaries	50,954	105,196	70,748	144,550	147,904	147,904
5030 Over Time Salaries	27,158	50,000	50,392	50,000	50,000	50,000
5037 Mobile Phone Allowance	660	660	440	660	660	660
5040 FICA Taxes	249,145	436,507	187,051	452,971	476,390	476,390
5050 Pension Contributions	544,094	608,895	405,930	622,206	799,760	799,760
5060 Insurance Benefits	808,535	1,185,500	597,216	1,297,776	1,431,943	1,431,943
5061 Dental & Vision	5,501	6,658	2,839	6,043	6,632	6,632
5062 HSA Contribution	15,225	21,500	20,125	23,300	23,300	23,300
5066 Life Insurance Benefit	928	1,573	686	1,573	1,690	1,690
5090 Salary Adjustments	-	-	-	-	116,592	116,592
5094 Salary Savings	-	(1,000,000)	-	(1,000,000)	(1,200,000)	(1,450,000)
5150 Long Term Disability	24,303	28,284	28,284	29,596	30,297	30,297
Total Personnel Services	5,097,844	6,995,724	3,813,790	7,405,402	7,798,146	7,548,146
6010 Auditing & Accounting Services	-	-	-	-	200,000	200,000
6040 Appraisal Services	183,058	200,000	80,541	200,000	250,000	250,000
6085 Temp Agency Services	22,276	40,000	23,556	40,000	40,000	40,000
6110 Postage	304,298	300,000	253,342	300,000	300,000	300,000
6120 Mileage Reimbursement	13,518	15,000	9,665	12,000	12,000	12,000
6121 Parking Expenses	-	500	-	500	500	500
6160 Meeting Expense	5,140	2,800	793	2,800	2,800	2,800
6165 Coffee & Water Service	4,772	5,000	1,877	3,000	3,000	3,000
6230 Printing	62,695	100,000	65,711	100,000	100,000	100,000
6240 Office Services Charges	-	100	-	-	-	-
6310 Property Insurance	107	128	128	128	-	-
6320 Worker's Compensation	40,048	58,362	58,362	60,000	260,704	260,704
6330 Bond & Surety	250	250	250	250	250	250
6370 Vehicle Liability Insurance	-	8,194	8,194	8,194	9,286	9,286
6380 Legal Liability Claims	-	569	569	1,000	-	-
6530 Maint & Repair - Auto Equip	-	15,000	980	7,500	7,500	7,500
6540 Maint & Repair - Office Equip	1,239	2,000	-	2,000	2,000	2,000
6620 Rent - Buildings	72,192	66,000	46,824	-	-	-
6641 Copier Rental/Maintenance	20,037	22,000	13,535	25,000	25,000	25,000
6661 Software Purchases	2,901	13,500	-	15,000	-	-
6662 Software Maintenance	101,603	1,236,155	1,037,992	1,076,155	1,092,655	1,092,655
6663 Software as a Service	44,441	311,000	94,607	321,000	336,000	336,000
6710 Dues & Memberships	12,092	7,500	2,816	7,500	7,500	7,500
6736 Mapping Services	100,000	100,000	100,000	100,000	100,000	100,000
6737 Shredding Services	744	1,250	-	1,250	1,250	1,250
6738 Moving Services	-	-	2,780	2,500	2,500	2,500
6756 Training Expense	66,777	109,705	11,665	113,119	113,633	113,633
6783 Scanning Services	-	20,000	-	10,000	10,000	10,000
Total Contractual Services	1,058,188	2,635,013	1,814,186	2,408,896	2,876,578	2,876,578
7010 Office Supplies	17,688	15,000	9,626	12,000	12,000	12,000
7020 Reference Books/Publications	2,945	5,000	2,620	4,700	4,700	4,700
7041 Paper Supplies - Copier Paper	4,951	5,000	919	3,500	3,500	3,500
7110 Gasoline	3,828	25,200	8,414	15,000	15,000	15,000
7190 Wearing Apparel	4,996	5,000	-	5,000	5,000	5,000
7400 Signs, Badges & Markers	2,500	2,500	858	2,500	2,500	2,500
7510 Small Tools/Minor Equipment	18,148	-	-	3,500	3,500	3,500
Total Supplies	55,057	57,700	22,437	46,200	46,200	46,200
8150 Office Furniture & Fixtures	1,953	25,000	18,236	25,000	25,000	25,000
8160 Radio/Communications Equipment	4,388	5,000	2,252	50,000	5,000	5,000
8171 Personal Computer/Accessories	19,885	58,000	9,245	43,000	43,000	43,000
8173 Computer Equipment/Terminals	-	125,000	-	18,000	18,000	18,000
8201 PC Lifecycle Lease	9,594	-	-	-	-	-

Assessment Department  
1902

Line Item Description	Previous Year			Budget Year		
	2022	2023	Exp. as of	2024	2024	2024
	Actual	Adopted	12/31/2023	Request	Rec.	Adopted
Total Capital Outlay	35,820	213,000	29,733	136,000	91,000	91,000
Total Assessment Fund	\$ 6,246,909	\$ 9,901,437	\$ 5,680,146	\$ 9,996,498	\$ 10,811,924	\$ 10,561,924
Total Assessment Department	\$ 6,246,909	\$ 9,901,437	\$ 5,680,146	\$ 9,996,498	\$ 10,811,924	\$ 10,561,924

Assessment Fleet Replacement  
1013

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
Assessment Fund						
8210 Vehicle Lease Program	71,270	195,000	79,459	195,000	195,000	195,000
Total Capital Outlay	71,270	195,000	79,459	195,000	195,000	195,000
Total Assessment Fund	\$ 71,270	\$ 195,000	\$ 79,459	\$ 195,000	\$ 195,000	\$ 195,000
Total Assessment Fleet Replacement	\$ 71,270	\$ 195,000	\$ 79,459	\$ 195,000	\$ 195,000	\$ 195,000

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**Jackson County Election Board  
5501**

Line Item Description	Previous Year			Budget Year		
	2022	2023	Exp. as of	2024	2024	2024
	Actual	Adopted	12/31/2023	Request	Rec.	Adopted
<b>General Fund</b>						
5010 Regular Salaries	1,196,183	1,140,734	786,290	1,251,993	1,252,408	1,252,408
5025 Part Time Salaries	19,946	67,095	20,209	78,000	25,000	25,000
5027 Board/Commission Salaries	-	-	-	20,800	20,800	20,800
5030 Over Time Salaries	1,655	-	15,627	-	-	-
5036 Car Allowance	1,939	2,400	1,316	-	-	-
5040 FICA Taxes	83,646	96,323	59,805	103,332	105,404	105,404
5050 Pension Contributions	128,172	131,130	87,420	137,722	174,885	174,885
5060 Insurance Benefits	209,577	230,128	156,907	253,885	270,108	270,108
5061 Dental & Vision	1,476	1,029	761	1,256	1,346	1,346
5062 HSA Contribution	10,725	10,600	6,600	9,300	9,300	9,300
5066 Life Insurance Benefit	277	286	185	286	286	286
5090 Salary Adjustments	-	51,336	-	-	26,611	26,611
5094 Salary Savings	-	(51,914)	-	-	-	-
5150 Long Term Disability	5,669	6,039	6,039	6,648	6,652	6,652
Total Personnel Services	1,659,266	1,685,186	1,141,158	1,863,222	1,892,800	1,892,800
6010 Auditing & Accounting Services	-	3,500	-	3,500	3,500	3,500
6020 Legal Services	-	15,000	-	15,000	15,000	15,000
6110 Postage	65,429	96,818	10,286	96,818	96,818	96,818
6120 Mileage Reimbursement	2,276	4,400	702	4,400	4,400	4,400
6160 Meeting Expense	303	550	490	550	550	550
6165 Coffee & Water Service	143	1,045	69	1,045	1,045	1,045
6220 Photographing & Blue Printing	-	220	-	220	220	220
6230 Printing	17,054	5,720	1,836	5,720	5,720	5,720
6310 Property Insurance	6,089	3,149	3,149	3,149	3,892	3,892
6320 Worker's Compensation	12,634	13,478	13,478	13,478	7,879	7,879
6330 Bond & Surety	900	1,463	500	1,463	1,463	1,463
6370 Vehicle Liability Insurance	7,586	1,093	1,093	-	1,238	1,238
6372 Equipment Liability Insurance	-	9,873	7,830	9,873	9,873	9,873
6410 Natural Gas	13,302	10,000	9,351	10,000	15,000	15,000
6420 Electricity	39,867	30,000	18,644	30,000	45,000	45,000
6430 Telephone Utility	25,161	33,000	22,070	33,000	33,000	33,000
6435 Telephone Maintenance	-	2,613	-	2,613	2,613	2,613
6440 Water	636	4,000	291	4,000	4,000	4,000
6450 Sewer Service	1,312	2,000	611	2,000	2,000	2,000
6460 Refuse Collection	2,054	3,000	820	3,000	3,000	3,000
6510 Maint & Repair - Buildings	6,012	5,500	1,583	5,500	5,500	5,500
6520 Maint & Repair - Heavy Equip	2,379	2,200	1,544	2,200	2,200	2,200
6640 Rent - Office Equipment	4,743	3,300	3,132	3,300	3,300	3,300
6641 Copier Rental/Maintenance	4,659	5,016	2,704	5,016	5,016	5,016
6661 Software Purchases	4,115	2,558	1,053	2,558	2,558	2,558
6662 Software Maintenance	3,586	3,960	3,742	3,960	3,960	3,960
6710 Dues & Memberships	5,126	1,572	4,523	1,572	1,572	1,572
6756 Training Expense	5,408	22,814	4,792	25,041	25,051	25,051
6795 Alarm/Security Services	640	1,074	852	1,074	1,074	1,074
Total Contractual Services	231,414	288,916	115,145	290,050	306,442	306,442
7010 Office Supplies	3,154	8,300	1,606	-	3,000	3,000
7020 Reference Books/Publications	-	523	-	523	523	523
7021 Newspaper/Mag Subscriptions	-	314	-	314	314	314
7110 Gasoline	1,073	1,100	471	1,100	1,100	1,100
7230 Other Operating Supplies	8,409	25,000	3,628	-	-	-
7240 Motor Oil & Lubricants	84	60	-	60	60	60
7460 Batteries & Anti-Freeze	-	273	-	273	273	273
Total Supplies	12,721	35,570	5,704	2,270	5,270	5,270
<b>Total General Fund</b>	<b>\$ 1,903,400</b>	<b>\$ 2,009,672</b>	<b>\$ 1,262,008</b>	<b>\$ 2,155,542</b>	<b>\$ 2,204,512</b>	<b>\$ 2,204,512</b>
<b>Total Jackson County Election Board</b>	<b>\$ 1,903,400</b>	<b>\$ 2,009,672</b>	<b>\$ 1,262,008</b>	<b>\$ 2,155,542</b>	<b>\$ 2,204,512</b>	<b>\$ 2,204,512</b>

JC Election Board Equipment  
5502

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
<b>General Fund</b>						
8170 Other Equipment	-	-	-	-	\$ 1,119,120	\$ 1,119,120
Total Capital Outlay	-	-	-	-	1,119,120	1,119,120
<b>Total General Fund</b>	-	-	-	-	\$ 1,119,120	\$ 1,119,120
<b>Total JC Election Board Equipment</b>	-	-	-	-	\$ 1,119,120	\$ 1,119,120

**JCEB Primary Election  
5005**

Line Item Description	Previous Year			Budget Year		
	2022	2023	Exp. as of	2024	2024	2024
	Actual	Adopted	12/31/2023	Request	Rec.	Adopted
<b>General Fund</b>						
5020 Seasonal Salaries	\$ 86,998	-	-	\$ 323,300	\$ 323,300	\$ 323,300
5025 Part Time Salaries	14,163	-	-	45,500	45,500	45,500
5030 Over Time Salaries	14,163	-	-	45,000	45,000	45,000
5040 FICA Taxes	2,167	-	-	6,885	6,885	6,885
Total Personnel Services	117,490	-	-	420,685	420,685	420,685
6010 Auditing & Accounting Services	1,214	-	-	1,500	1,500	1,500
6020 Legal Services	971	-	-	2,400	2,400	2,400
6071 Election Board Expense	-	-	235,850	-	-	-
6110 Postage	29,539	-	-	98,020	98,020	98,020
6120 Mileage Reimbursement	1,214	-	-	3,275	3,275	3,275
6200 Legal Notices	7,284	-	-	18,000	18,000	18,000
6230 Printing	27,313	-	-	71,476	71,476	71,476
6370 Vehicle Liability Insurance	1,052	-	-	2,800	2,800	2,800
6430 Telephone Utility	2,630	-	-	6,400	6,400	6,400
6620 Rent - Buildings	12,746	-	-	32,000	32,000	32,000
6630 Rent - Auto Equipment	2,023	-	-	5,500	5,500	5,500
6662 Software Maintenance	59,887	-	-	146,910	146,910	146,910
6790 Other Contractual Services	16,244	-	-	80,109	80,109	80,109
Total Contractual Services	162,119	-	235,850	468,390	468,390	468,390
7010 Office Supplies	1,821	-	-	4,925	4,925	4,925
7110 Gasoline	405	-	-	500	500	500
7160 Food	1,012	-	-	2,500	2,500	2,500
7230 Other Operating Supplies	405	-	-	3,000	3,000	3,000
Total Supplies	3,642	-	-	10,925	10,925	10,925
<b>Total General Fund</b>	<b>\$ 283,251</b>	<b>-</b>	<b>\$ 235,850</b>	<b>\$ 900,000</b>	<b>\$ 900,000</b>	<b>\$ 900,000</b>
<b>Total JCEB Primary Election</b>	<b>\$ 283,251</b>	<b>-</b>	<b>\$ 235,850</b>	<b>\$ 900,000</b>	<b>\$ 900,000</b>	<b>\$ 900,000</b>

JCEB General Election  
5006

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
<b>General Fund</b>						
5020 Seasonal Salaries	\$ 111,624	-	-	\$ 511,345	\$ 511,345	\$ 511,345
5025 Part Time Salaries	27,906	-	-	171,500	171,500	171,500
5030 Over Time Salaries	27,906	-	-	170,000	170,000	170,000
5040 FICA Taxes	4,270	-	-	26,010	26,010	26,010
Total Personnel Services	171,706	-	-	878,855	878,855	878,855
6010 Auditing & Accounting Services	1,442	-	-	2,500	2,500	2,500
6020 Legal Services	1,116	-	-	2,400	2,400	2,400
6110 Postage	37,208	-	-	133,020	133,020	133,020
6120 Mileage Reimbursement	1,860	-	-	3,275	3,275	3,275
6200 Legal Notices	8,372	-	-	20,000	20,000	20,000
6230 Printing	36,743	-	-	100,346	100,346	100,346
6370 Vehicle Liability Insurance	1,209	-	-	2,800	2,800	2,800
6430 Telephone Utility	3,023	-	-	6,900	6,900	6,900
6620 Rent - Buildings	15,348	-	-	37,500	37,500	37,500
6630 Rent - Auto Equipment	2,326	-	-	5,500	5,500	5,500
6662 Software Maintenance	68,835	-	-	161,910	161,910	161,910
6790 Other Contractual Services	19,171	-	-	121,253	121,253	121,253
Total Contractual Services	196,654	-	-	597,404	597,404	597,404
7010 Office Supplies	2,791	-	-	10,741	10,741	10,741
7110 Gasoline	465	-	-	1,000	1,000	1,000
7160 Food	1,163	-	-	8,000	8,000	8,000
7230 Other Operating Supplies	1,628	-	-	4,000	4,000	4,000
Total Supplies	6,046	-	-	23,741	23,741	23,741
<b>Total General Fund</b>	<b>\$ 374,406</b>	<b>-</b>	<b>-</b>	<b>\$ 1,500,000</b>	<b>\$ 1,500,000</b>	<b>\$ 1,500,000</b>
<b>Total JCEB General Election</b>	<b>\$ 374,406</b>	<b>-</b>	<b>-</b>	<b>\$ 1,500,000</b>	<b>\$ 1,500,000</b>	<b>\$ 1,500,000</b>

Kansas City Election Board  
5401

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
<b>General Fund</b>						
6071 Election Board Expense	1,258,764	1,562,563	625,564	-	1,649,885	1,649,885
Total Contractual Services	1,258,764	1,562,563	625,564	-	1,649,885	1,649,885
<b>Total General Fund</b>	<b>\$ 1,258,764</b>	<b>\$ 1,562,563</b>	<b>\$ 625,564</b>	<b>-</b>	<b>\$ 1,649,885</b>	<b>\$ 1,649,885</b>
<b>Total Kansas City Election Board</b>	<b>\$ 1,258,764</b>	<b>\$ 1,562,563</b>	<b>\$ 625,564</b>	<b>-</b>	<b>\$ 1,649,885</b>	<b>\$ 1,649,885</b>

KCEB Primary Election  
5003

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
<b>General Fund</b>						
6071 Election Board Expense	259,583	-	266,650	-	531,937	531,937
Total Contractual Services	259,583	-	266,650	-	531,937	531,937
 <b>Total General Fund</b>	 \$ 259,583	 -	 \$ 266,650	 -	 \$ 531,937	 \$ 531,937
<b>Total KCEB Primary Election</b>	<b>\$ 259,583</b>	<b>-</b>	<b>\$ 266,650</b>	<b>-</b>	<b>\$ 531,937</b>	<b>\$ 531,937</b>

KCEB General Election  
5004

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
<b>General Fund</b>						
6071 Election Board Expense	320,175	-	-	-	899,405	899,405
Total Contractual Services	320,175	-	-	-	899,405	899,405
 <b>Total General Fund</b>	 \$ 320,175	 -	 -	 -	 \$ 899,405	 \$ 899,405
<b>Total KCEB General Election</b>	<b>\$ 320,175</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 899,405</b>	<b>\$ 899,405</b>

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**Board of Equalization  
5007**

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
<b>Assessment Fund</b>						
5010 Regular Salaries	\$ 187,066	\$ 190,803	\$ 108,531	\$ 199,639	\$ 199,639	\$ 199,639
5020 Seasonal Salaries	31,977	83,200	34,086	49,920	49,920	49,920
5027 Board/Commission Salaries	70,900	97,542	56,550	97,542	97,542	97,542
5030 Over Time Salaries	2,328	20,000	2,852	-	-	-
5040 FICA Taxes	21,841	30,591	14,731	26,536	26,841	26,841
5050 Pension Contributions	25,049	24,134	16,089	21,960	27,878	27,878
5060 Insurance Benefits	34,413	36,269	24,518	48,774	51,890	51,890
5061 Dental & Vision	230	127	86	168	181	181
5062 HSA Contribution	2,775	3,100	2,325	4,400	4,400	4,400
5066 Life Insurance Benefit	50	52	27	52	52	52
5090 Salary Adjustments	-	8,586	-	-	3,992	3,992
5150 Long Term Disability	1,447	1,369	1,369	1,248	1,248	1,248
Total Personnel Services	378,076	495,773	261,164	450,239	463,583	463,583
6041 BOE Hearing Officers	450	150,000	123,835	-	150,000	150,000
6110 Postage	1,266	3,500	189	-	3,500	3,500
6160 Meeting Expense	-	500	312	-	-	-
6165 Coffee & Water Service	-	500	479	-	-	-
6320 Worker's Compensation	1,268	1,152	1,152	-	4,727	4,727
6641 Copier Rental/Maintenance	-	2,000	-	-	-	-
6661 Software Purchases	6,973	9,000	-	-	-	-
6756 Training Expense	1,195	10,000	-	3,992	3,992	3,992
Total Contractual Services	11,152	176,652	125,966	3,992	162,219	162,219
7010 Office Supplies	1,191	1,700	6,361	-	-	-
7041 Paper Supplies - Copier Paper	551	800	604	-	-	-
7190 Wearing Apparel	555	-	-	-	-	-
Total Supplies	2,297	2,500	6,965	-	-	-
8171 Personal Computer/Accessories	-	1,000	491	-	-	-
Total Capital Outlay	-	1,000	491	-	-	-
<b>Total Assessment Fund</b>	<b>\$ 391,525</b>	<b>\$ 675,925</b>	<b>\$ 394,587</b>	<b>\$ 454,231</b>	<b>\$ 625,802</b>	<b>\$ 625,802</b>
<b>Total Board of Equalization</b>	<b>\$ 391,525</b>	<b>\$ 675,925</b>	<b>\$ 394,587</b>	<b>\$ 454,231</b>	<b>\$ 625,802</b>	<b>\$ 625,802</b>

County Municipal Court  
3004

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
<b>General Fund</b>						
5010 Regular Salaries	124,576	178,756	91,664	178,354	178,354	178,354
5025 Part Time Salaries	72,223	74,200	48,515	76,424	76,424	76,424
5040 FICA Taxes	13,905	19,966	9,929	19,490	19,880	19,880
5050 Pension Contributions	19,165	20,548	13,699	19,618	24,905	24,905
5060 Insurance Benefits	57,982	72,376	44,800	69,896	74,361	74,361
5061 Dental & Vision	340	339	184	287	307	307
5066 Life Insurance Benefit	49	52	34	52	52	52
5090 Salary Adjustments	-	8,044	-	-	5,095	5,095
5094 Salary Savings	-	(18,874)	-	-	(18,874)	(18,874)
5150 Long Term Disability	1,075	1,265	1,265	1,274	1,274	1,274
Total Personnel Services	289,315	356,672	210,089	365,395	361,778	361,778
6084 Interpreter Services	850	750	470	750	750	750
6087 Locksmith Services	128	200	-	200	200	200
6088 Armored Car Services	13,295	7,000	6,247	7,000	10,000	10,000
6110 Postage	4,049	4,000	1,095	3,500	3,500	3,500
6140 Travel Expense	276	-	-	-	-	-
6230 Printing	1,046	2,000	407	1,500	1,500	1,500
6320 Worker's Compensation	1,141	1,127	1,127	-	1,447	1,447
6641 Copier Rental/Maintenance	2,191	3,000	785	2,500	2,500	2,500
6662 Software Maintenance	19,404	25,000	20,277	25,000	25,000	25,000
6710 Dues & Memberships	160	500	60	500	500	500
6756 Training Expense	1,292	6,000	946	6,000	6,000	6,000
6761 Indigent Court Services	-	5,000	-	5,000	5,000	5,000
6770 Administrative Service Fees	6,083	-	-	-	-	-
6771 Credit Card Payment Service Fee	-	7,000	1,478	3,500	3,500	3,500
6783 Scanning Services	-	-	-	-	1,500	1,500
6797 REGIS Charges	4,583	4,500	862	4,500	4,500	4,500
Total Contractual Services	54,497	66,077	33,753	59,950	65,897	65,897
7010 Office Supplies	1,802	2,500	298	2,500	2,500	2,500
Total Supplies	1,802	2,500	298	2,500	2,500	2,500
8150 Office Furniture & Fixtures	-	2,500	-	2,500	2,500	2,500
8171 Personal Computer/Accessories	-	1,000	-	1,000	1,000	1,000
Total Capital Outlay	-	3,500	-	3,500	3,500	3,500
<b>Total General Fund</b>	<b>\$ 345,615</b>	<b>\$ 428,749</b>	<b>\$ 244,141</b>	<b>\$ 431,345</b>	<b>\$ 433,675</b>	<b>\$ 433,675</b>
<b>Total County Municipal Court</b>	<b>\$ 345,615</b>	<b>\$ 428,749</b>	<b>\$ 244,141</b>	<b>\$ 431,345</b>	<b>\$ 433,675</b>	<b>\$ 433,675</b>

**Collections**  
**1403**

Line Item Description	Previous Year			Budget Year		
	2022	2023	Exp. as of	2024	2024	2024
	Actual	Adopted	12/31/2023	Request	Rec.	Adopted
<b>General Fund</b>						
5010 Regular Salaries	\$ 1,203,227	\$ 1,323,387	\$ 744,980	\$ 1,525,211	\$ 1,556,960	\$ 1,556,960
5020 Seasonal Salaries	32,049	48,820	28,111	69,264	69,264	69,264
5025 Part Time Salaries	24,852	33,233	(202)	-	-	-
5030 Over Time Salaries	31,622	50,000	17,478	65,000	65,000	65,000
5034 Bilingual Incentive Pay	-	-	-	4,160	4,160	4,160
5037 Mobile Phone Allowance	660	660	330	660	660	660
5040 FICA Taxes	92,411	115,311	56,825	119,069	128,859	128,859
5050 Pension Contributions	147,599	157,620	105,080	167,774	225,617	225,617
5060 Insurance Benefits	321,956	350,358	191,184	399,418	404,948	404,948
5061 Dental & Vision	2,214	1,838	982	2,045	2,024	2,024
5062 HSA Contribution	6,700	6,700	3,475	4,400	4,400	4,400
5066 Life Insurance Benefit	340	391	192	403	403	403
5090 Salary Adjustments	-	59,557	-	-	31,138	31,138
5094 Salary Savings	-	(65,000)	-	-	(65,000)	(65,000)
5150 Long Term Disability	6,781	8,032	8,032	7,784	7,943	7,943
Total Personnel Services	1,870,411	2,090,907	1,156,467	2,365,188	2,436,376	2,436,376
6080 Other Professional Services	-	-	-	400,000	-	-
6084 Interpreter Services	-	-	-	3,000	3,000	3,000
6085 Temp Agency Services	40,026	102,904	44,320	139,200	139,200	139,200
6087 Locksmith Services	639	690	-	745	745	745
6088 Armored Car Services	18,141	50,000	13,229	60,000	60,000	60,000
6110 Postage	355,110	377,180	17,558	392,462	392,462	392,462
6120 Mileage Reimbursement	108	263	-	367	367	367
6140 Travel Expense	-	-	-	16,000	-	-
6160 Meeting Expense	1,431	2,000	546	6,000	6,000	6,000
6165 Coffee & Water Service	911	1,500	1,576	2,720	2,720	2,720
6200 Legal Notices	7,696	2,000	290	2,000	2,000	2,000
6230 Printing	115,602	130,000	715	130,000	130,000	130,000
6320 Worker's Compensation	21,354	13,244	13,244	-	18,660	18,660
6330 Bond & Surety	2,363	2,363	2,363	2,363	2,363	2,363
6370 Vehicle Liability Insurance	-	7,742	7,742	-	-	-
6540 Maint & Repair - Office Equip	2,950	4,000	825	4,000	4,000	4,000
6641 Copier Rental/Maintenance	-	7,173	-	7,173	7,173	7,173
6662 Software Maintenance	334	650	361	4,450	4,450	4,450
6670 Rent - Miscellaneous	1,093	1,008	914	1,400	1,400	1,400
6710 Dues & Memberships	654	625	598	150	-	-
6735 Lock Box Services	29,737	40,000	6,902	48,000	48,000	48,000
6737 Shredding Services	609	2,080	-	2,080	2,080	2,080
6756 Training Expense	5,454	26,468	1,451	30,503	31,138	31,138
6770 Administrative Service Fees	383,016	290,000	-	290,000	290,000	290,000
6790 Other Contractual Services	-	-	-	125,000	-	-
Total Contractual Services	987,228	1,061,890	112,635	1,667,613	1,145,758	1,145,758
7010 Office Supplies	15,209	30,000	7,493	30,000	30,000	30,000
7041 Paper Supplies - Copier Paper	6,322	10,500	5,826	10,000	10,000	10,000
Total Supplies	21,531	40,500	13,319	40,000	40,000	40,000
8150 Office Furniture & Fixtures	429	2,050	-	2,420	2,420	2,420
8160 Radio/Communications Equipment	3,469	8,800	324	16,000	16,000	16,000
8170 Other Equipment	4,682	-	-	800	800	800
8171 Personal Computer/Accessories	-	4,500	3,724	12,750	12,750	12,750
8172 Printers & Scanners	-	17,500	2,268	17,500	17,500	17,500
8210 Vehicle Lease Program	-	-	-	-	7,200	7,200
Total Capital Outlay	8,580	32,850	6,317	49,470	56,670	56,670
<b>Total General Fund</b>	<b>\$ 2,887,750</b>	<b>\$ 3,226,147</b>	<b>\$ 1,288,737</b>	<b>\$ 4,122,271</b>	<b>\$ 3,678,804</b>	<b>\$ 3,678,804</b>
<b>Assessment Fund</b>						
6662 Software Maintenance	425,264	497,220	466,121	500,000	500,000	500,000

**Collections**  
**1403**

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
Total Contractual Services	425,264	497,220	466,121	500,000	500,000	500,000
<b>Total Assessment Fund</b>	<b>\$ 425,264</b>	<b>\$ 497,220</b>	<b>\$ 466,121</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>
<b>Total Collections</b>	<b>\$ 3,313,015</b>	<b>\$ 3,723,367</b>	<b>\$ 1,754,858</b>	<b>\$ 4,622,271</b>	<b>\$ 4,178,804</b>	<b>\$ 4,178,804</b>

**Delinquent Tax Sale  
1405**

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
<b>General Fund</b>						
5010 Regular Salaries	231,811	302,190	206,674	321,506	318,958	318,958
5030 Over Time Salaries	1,804	5,000	1,194	5,000	5,000	5,000
5040 FICA Taxes	17,008	24,539	15,146	24,978	25,270	25,270
5050 Pension Contributions	34,519	35,287	23,525	35,916	45,170	45,170
5060 Insurance Benefits	66,252	97,244	64,249	105,022	99,481	99,481
5061 Dental & Vision	471	483	326	526	579	579
5062 HSA Contribution	650	1,300	975	1,300	1,300	1,300
5066 Life Insurance Benefit	66	95	59	91	91	91
5090 Salary Adjustments	-	13,599	-	-	6,379	6,379
5150 Long Term Disability	1,497	1,545	1,545	1,633	1,627	1,627
Total Personnel Services	354,077	481,282	313,693	495,972	503,855	503,855
6120 Mileage Reimbursement	-	650	94	681	681	681
6160 Meeting Expense	1,277	-	808	3,000	3,000	3,000
6165 Coffee & Water Service	-	-	-	1,350	1,350	1,350
6200 Legal Notices	-	16,600	3,042	16,600	16,600	16,600
6662 Software Maintenance	4,178	-	-	-	-	-
6756 Training Expense	-	6,064	-	6,430	6,408	6,408
6786 Tax Sale Posting Services	37,765	82,813	40,215	70,000	70,000	70,000
Total Contractual Services	43,220	106,127	44,159	98,061	98,039	98,039
7010 Office Supplies	-	-	4,980	6,000	6,000	6,000
7350 Lumber Wood & Supplies	1,000	4,000	2,268	4,000	4,000	4,000
Total Supplies	1,000	4,000	7,248	10,000	10,000	10,000
8171 Personal Computer/Accessories	-	5,000	3,071	5,075	5,075	5,075
8172 Printers & Scanners	-	-	-	500	500	500
Total Capital Outlay	-	5,000	3,071	5,575	5,575	5,575
<b>Total General Fund</b>	<b>\$ 398,297</b>	<b>\$ 596,409</b>	<b>\$ 368,171</b>	<b>\$ 609,608</b>	<b>\$ 617,469</b>	<b>\$ 617,469</b>
<b>Total Delinquent Tax Sale</b>	<b>\$ 398,297</b>	<b>\$ 596,409</b>	<b>\$ 368,171</b>	<b>\$ 609,608</b>	<b>\$ 617,469</b>	<b>\$ 617,469</b>

**Senior Tax Relief**  
**1406**

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
<b>General Fund</b>						
5010 Regular Salaries	-	-	-	-	\$ 241,064	\$ 241,064
5030 Over Time Salaries	-	-	-	-	16,395	16,395
5040 FICA Taxes	-	-	-	-	20,066	20,066
5050 Pension Contributions	-	-	-	-	35,732	35,732
5060 Insurance Benefits	-	-	-	-	53,268	53,268
5061 Dental & Vision	-	-	-	-	240	240
5066 Life Insurance Benefit	-	-	-	-	78	78
5090 Salary Adjustments	-	-	-	-	4,820	4,820
5150 Long Term Disability	-	-	-	-	1,206	1,206
Total Personnel Services	-	-	-	-	372,869	372,869
6210 Advertising	-	-	-	-	10,000	10,000
6661 Software Purchases	-	-	-	-	100,000	100,000
6756 Training Expense	-	-	-	-	4,820	4,820
Total Contractual Services	-	-	-	-	114,820	114,820
7010 Office Supplies	-	-	-	-	5,000	5,000
7041 Paper Supplies - Copier Paper	-	-	-	-	5,000	5,000
Total Supplies	-	-	-	-	10,000	10,000
8150 Office Furniture & Fixtures	-	-	-	-	10,000	10,000
8201 PC Lifecycle Lease	-	-	-	-	5,000	5,000
Total Capital Outlay	-	-	-	-	15,000	15,000
<b>Total General Fund</b>	-	-	-	-	<b>\$ 512,689</b>	<b>\$ 512,689</b>
<b>Total Senior Tax Relief</b>	-	-	-	-	<b>\$ 512,689</b>	<b>\$ 512,689</b>

**Finance**  
**1404**

Line Item Description	Previous Year			Budget Year		
	2022	2023	Exp. as of	2024	2024	2024
	Actual	Adopted	12/31/2023	Request	Rec.	Adopted
<b>General Fund</b>						
5010 Regular Salaries	\$ 792,890	\$ 858,817	\$ 559,564	\$ 905,487	\$ 959,939	\$ 959,939
5037 Mobile Phone Allowance	660	660	440	660	660	660
5040 FICA Taxes	57,764	68,656	40,782	69,272	74,905	74,905
5050 Pension Contributions	95,574	98,722	65,815	99,601	134,044	134,044
5060 Insurance Benefits	152,601	175,781	114,308	191,186	203,403	203,403
5061 Dental & Vision	1,007	835	550	928	993	993
5062 HSA Contribution	17,711	9,800	11,786	7,500	7,500	7,500
5066 Life Insurance Benefit	149	169	102	169	169	169
5090 Salary Adjustments	-	38,647	-	-	19,199	19,199
5094 Salary Savings	-	(75,449)	-	-	-	-
5150 Long Term Disability	4,148	4,294	4,294	4,528	4,801	4,801
Total Personnel Services	1,122,505	1,180,932	797,639	1,279,331	1,405,613	1,405,613
6010 Auditing & Accounting Services	421,734	200,000	135,650	205,740	205,740	205,740
6011 HR/Payroll Services	182,991	200,000	144,232	215,000	215,000	215,000
6012 Financial Advisory Services	19,488	20,000	-	25,000	25,000	25,000
6080 Other Professional Services	1,000	40,000	-	-	-	-
6085 Temp Agency Services	-	20,000	-	30,000	30,000	30,000
6110 Postage	8,049	10,000	2,407	20,000	20,000	20,000
6120 Mileage Reimbursement	-	300	-	300	300	300
6165 Coffee & Water Service	431	750	386	800	800	800
6200 Legal Notices	-	3,000	-	4,000	4,000	4,000
6230 Printing	3,180	5,000	3,676	6,000	6,000	6,000
6320 Worker's Compensation	7,939	8,555	8,555	9,410	11,417	11,417
6330 Bond & Surety	13,363	13,363	13,363	14,700	14,700	14,700
6380 Legal Liability Claims	411,503	414,004	414,004	414,004	-	-
6540 Maint & Repair - Office Equip	850	1,500	-	2,000	2,000	2,000
6641 Copier Rental/Maintenance	1,263	2,400	1,646	2,600	2,600	2,600
6662 Software Maintenance	85,650	88,125	89,010	90,890	90,890	90,890
6663 Software as a Service	-	15,000	-	15,000	15,000	15,000
6710 Dues & Memberships	5,674	4,500	1,535	4,750	4,750	4,750
6756 Training Expense	2,008	17,175	2,289	18,109	19,199	19,199
Total Contractual Services	1,165,123	1,063,672	816,754	1,078,303	667,396	667,396
7010 Office Supplies	8,816	8,000	3,176	8,000	8,000	8,000
7020 Reference Books/Publications	-	250	-	500	500	500
7041 Paper Supplies - Copier Paper	230	-	-	250	250	250
Total Supplies	9,046	8,250	3,176	8,750	8,750	8,750
8150 Office Furniture & Fixtures	-	-	-	500	500	500
8171 Personal Computer/Accessories	-	500	-	500	500	500
8172 Printers & Scanners	973	-	-	2,500	2,500	2,500
Total Capital Outlay	973	500	-	3,500	3,500	3,500
<b>Total General Fund</b>	<b>\$ 2,297,647</b>	<b>\$ 2,253,354</b>	<b>\$ 1,617,569</b>	<b>\$ 2,369,884</b>	<b>\$ 2,085,259</b>	<b>\$ 2,085,259</b>
<b>Self Insurance Fund</b>						
6080 Other Professional Services	-	-	-	-	70,000	70,000
6100 Disability	69,105	479,152	4,782	-	-	-
6310 Property Insurance	1,691,440	1,830,194	12,262	-	2,382,483	2,382,483
6320 Worker's Compensation	2,181,844	1,471,887	1,517,603	-	1,785,380	1,785,380
6330 Bond & Surety	25,377	19,514	26,474	-	-	-
6370 Vehicle Liability Insurance	440,069	614,020	579,764	-	450,000	450,000
6372 Equipment Liability Insurance	-	25,000	-	-	25,000	25,000
6380 Legal Liability Claims	(3,997,666)	-	-	-	-	-
6770 Administrative Service Fees	-	-	-	-	100,000	100,000
6830 Contingency Fund	-	250,000	-	-	250,000	250,000
Total Contractual Services	410,169	4,689,767	2,140,885	-	5,062,863	5,062,863
<b>Total Self Insurance Fund</b>	<b>\$ 410,169</b>	<b>\$ 4,689,767</b>	<b>\$ 2,140,885</b>	<b>-</b>	<b>\$ 5,062,863</b>	<b>\$ 5,062,863</b>

Finance  
1404

Line Item Description	Previous Year			Budget Year		
	2022	2023	Exp. as of	2024	2024	2024
	Actual	Adopted	12/31/2023	Request	Rec.	Adopted
Total Finance	\$ 2,707,816	\$ 6,943,121	\$ 3,758,454	\$ 2,369,884	\$ 7,148,122	\$ 7,148,122



**Budget Office  
1401**

Line Item Description	Previous Year			Budget Year		
	2022	2023	Exp. as of	2024	2024	2024
	Actual	Adopted	12/31/2023	Request	Rec.	Adopted
<b>General Fund</b>						
5010 Regular Salaries	\$ 130,991	\$ 188,427	\$ 88,232	\$ 197,084	\$ 210,888	\$ 210,888
5040 FICA Taxes	9,006	15,063	5,921	15,076	16,456	16,456
5050 Pension Contributions	21,141	21,660	14,440	21,680	29,448	29,448
5060 Insurance Benefits	31,643	53,051	30,262	57,370	61,034	61,034
5061 Dental & Vision	276	410	225	400	428	428
5062 HSA Contribution	2,300	2,300	1,725	2,300	2,300	2,300
5066 Life Insurance Benefit	23	39	17	39	39	39
5090 Salary Adjustments	-	8,479	-	-	4,218	4,218
5094 Salary Savings	-	(16,356)	-	-	(27,000)	(27,000)
5150 Long Term Disability	917	942	942	986	1,054	1,054
Total Personnel Services	196,298	274,015	141,763	294,935	298,865	298,865
6230 Printing	2,088	5,000	2,217	5,000	5,000	5,000
6540 Maint & Repair - Office Equip	-	250	-	250	250	250
6641 Copier Rental/Maintenance	580	1,200	392	1,200	1,200	1,200
6662 Software Maintenance	37,119	38,000	34,745	38,500	38,500	38,500
6710 Dues & Memberships	-	450	-	450	450	450
6756 Training Expense	-	3,769	-	3,941	4,218	4,218
Total Contractual Services	39,787	48,669	37,353	49,341	49,618	49,618
7010 Office Supplies	121	500	59	500	500	500
7020 Reference Books/Publications	-	500	-	400	400	400
Total Supplies	121	1,000	59	900	900	900
<b>Total General Fund</b>	<b>\$ 236,206</b>	<b>\$ 323,684</b>	<b>\$ 179,175</b>	<b>\$ 345,176</b>	<b>\$ 349,383</b>	<b>\$ 349,383</b>
<b>Total Budget Office</b>	<b>\$ 236,206</b>	<b>\$ 323,684</b>	<b>\$ 179,175</b>	<b>\$ 345,176</b>	<b>\$ 349,383</b>	<b>\$ 349,383</b>

**Purchasing Office**  
**1402**

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
<b>General Fund</b>						
5010 Regular Salaries	\$ 291,160	\$ 352,583	\$ 206,925	\$ 372,956	\$ 395,413	\$ 395,413
5040 FICA Taxes	20,782	28,185	14,787	28,531	30,855	30,855
5050 Pension Contributions	33,746	40,530	27,020	41,025	55,215	55,215
5060 Insurance Benefits	67,968	77,062	57,916	102,169	108,696	108,696
5061 Dental & Vision	417	354	233	415	443	443
5062 HSA Contribution	1,300	1,300	1,950	2,600	2,600	2,600
5066 Life Insurance Benefit	71	91	50	91	91	91
5090 Salary Adjustments	-	15,867	-	-	7,908	7,908
5094 Salary Savings	-	(26,238)	-	-	(26,238)	(26,238)
5150 Long Term Disability	1,465	1,765	1,765	1,864	1,977	1,977
Total Personnel Services	416,909	491,499	310,647	549,651	576,960	576,960
6110 Postage	-	500	-	500	500	500
6165 Coffee & Water Service	166	176	469	2,000	2,000	2,000
6210 Advertising	1,682	3,500	1,155	2,500	2,500	2,500
6230 Printing	121	1,000	-	1,000	1,000	1,000
6240 Office Services Charges	2,343	-	-	-	-	-
6540 Maint & Repair - Office Equip	-	1,250	-	1,250	1,250	1,250
6641 Copier Rental/Maintenance	949	2,400	812	3,000	3,000	3,000
6663 Software as a Service	34,609	40,000	36,282	40,000	40,000	40,000
6710 Dues & Memberships	3,670	6,650	3,000	6,650	6,650	6,650
6756 Training Expense	5,094	7,051	4,119	7,460	7,908	7,908
Total Contractual Services	48,634	62,527	45,836	64,360	64,808	64,808
7010 Office Supplies	378	2,000	1,176	2,000	2,000	2,000
7020 Reference Books/Publications	-	220	-	-	-	-
7230 Other Operating Supplies	-	264	-	-	-	-
Total Supplies	378	2,484	1,176	2,000	2,000	2,000
<b>Total General Fund</b>	<b>\$ 465,920</b>	<b>\$ 556,510</b>	<b>\$ 357,659</b>	<b>\$ 616,011</b>	<b>\$ 643,768</b>	<b>\$ 643,768</b>
<b>Total Purchasing Office</b>	<b>\$ 465,920</b>	<b>\$ 556,510</b>	<b>\$ 357,659</b>	<b>\$ 616,011</b>	<b>\$ 643,768</b>	<b>\$ 643,768</b>

**Office Services**  
**1211**

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
<b>General Fund</b>						
6110 Postage	-	\$ 30,000	\$ (1)	\$ 30,000	\$ 30,000	\$ 30,000
6230 Printing	-	25,000	-	25,000	25,000	25,000
6641 Copier Rental/Maintenance	-	13,130	4,845	13,130	13,130	13,130
Total Contractual Services	-	68,130	4,844	68,130	68,130	68,130
7010 Office Supplies	-	10,000	1,948	10,000	10,000	10,000
Total Supplies	-	10,000	1,948	10,000	10,000	10,000
<b>Total General Fund</b>	-	<b>\$ 78,130</b>	<b>\$ 6,792</b>	<b>\$ 78,130</b>	<b>\$ 78,130</b>	<b>\$ 78,130</b>
<b>Total Office Services</b>	-	<b>\$ 78,130</b>	<b>\$ 6,792</b>	<b>\$ 78,130</b>	<b>\$ 78,130</b>	<b>\$ 78,130</b>

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**Human Resources  
1202**

Line Item Description	Previous Year			Budget Year		
	2022	2023	Exp. as of	2024	2024	2024
	Actual	Adopted	12/31/2023	Request	Rec.	Adopted
<b>General Fund</b>						
5010 Regular Salaries	\$ 622,426	\$ 787,846	\$ 471,943	\$ 825,805	\$ 850,312	\$ 850,312
5020 Seasonal Salaries	-	-	-	-	31,200	31,200
5025 Part Time Salaries	1,890	-	16,589	-	-	-
5030 Over Time Salaries	-	-	1,712	-	-	-
5037 Mobile Phone Allowance	660	660	440	660	660	660
5040 FICA Taxes	44,526	62,981	34,951	63,173	68,737	68,737
5050 Pension Contributions	78,994	90,562	60,375	90,840	118,736	118,736
5060 Insurance Benefits	127,240	169,953	103,587	153,629	167,932	167,932
5061 Dental & Vision	938	1,005	568	729	960	960
5062 HSA Contribution	8,600	9,500	7,125	5,900	6,400	6,400
5066 Life Insurance Benefit	125	169	92	169	169	169
5090 Salary Adjustments	-	35,453	-	-	17,009	17,009
5094 Salary Savings	-	(57,330)	-	-	(57,330)	(57,330)
5150 Long Term Disability	3,428	3,940	3,940	4,129	4,407	4,407
Total Personnel Services	888,826	1,104,739	701,321	1,145,034	1,209,192	1,209,192
6011 HR/Payroll Services	3,208	6,500	-	-	-	-
6080 Other Professional Services	-	190,000	67,500	190,000	190,000	190,000
6084 Interpreter Services	-	-	-	-	1,000	1,000
6085 Temp Agency Services	-	-	-	-	10,000	10,000
6110 Postage	3,402	2,000	742	2,000	2,000	2,000
6120 Mileage Reimbursement	217	6,000	198	6,000	6,000	6,000
6122 Bus Passes	-	-	-	26,000	26,000	-
6140 Travel Expense	-	3,000	1,783	3,000	-	-
6160 Meeting Expense	221	150	88	300	300	300
6165 Coffee & Water Service	1,204	1,500	807	2,000	2,000	2,000
6210 Advertising	1,895	5,000	1,849	6,500	6,500	6,500
6230 Printing	402	500	236	500	500	500
6240 Office Services Charges	338	-	-	-	-	-
6320 Worker's Compensation	2,789	3,130	3,130	3,130	4,463	4,463
6641 Copier Rental/Maintenance	1,093	2,000	1,565	3,000	3,000	3,000
6643 Mobile Phone/Pager Rental	-	660	-	-	-	-
6662 Software Maintenance	1,368	500	-	500	500	500
6710 Dues & Memberships	1,397	1,400	1,062	2,000	2,000	2,000
6712 Pre-Employment Services	12,629	13,000	8,119	14,000	14,000	14,000
6713 Drug Screening Services	7,875	9,000	4,161	9,000	9,000	9,000
6756 Training Expense	2,126	15,757	3,987	16,515	17,009	17,009
6770 Administrative Service Fees	7,252	13,000	3,381	13,000	13,000	13,000
6783 Scanning Services	-	-	-	32,000	32,000	32,000
6790 Other Contractual Services	-	-	-	-	800	800
Total Contractual Services	47,416	273,097	98,608	329,445	340,072	314,072
7010 Office Supplies	9,667	10,000	6,087	12,500	12,500	12,500
7020 Reference Books/Publications	848	900	920	900	900	900
7021 Newspaper/Mag Subscriptions	-	200	149	200	200	200
7051 Gifts/Awards	-	-	-	-	10,000	10,000
7190 Wearing Apparel	1,079	350	-	500	500	500
Total Supplies	11,594	11,450	7,156	14,100	24,100	24,100
8150 Office Furniture & Fixtures	-	-	560	-	-	-
8171 Personal Computer/Accessories	1,331	1,500	-	30,000	-	-
8172 Printers & Scanners	2,739	-	-	-	-	-
8180 Audio/Video Recording Equipment	-	-	-	10,000	-	-
Total Capital Outlay	4,070	1,500	560	40,000	-	-
<b>Total General Fund</b>	<b>\$ 951,906</b>	<b>\$ 1,390,786</b>	<b>\$ 807,646</b>	<b>\$ 1,528,579</b>	<b>\$ 1,573,364</b>	<b>\$ 1,547,364</b>
<b>Total Human Resources</b>	<b>\$ 951,906</b>	<b>\$ 1,390,786</b>	<b>\$ 807,646</b>	<b>\$ 1,528,579</b>	<b>\$ 1,573,364</b>	<b>\$ 1,547,364</b>

**Merit Commission  
1201**

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
<b>General Fund</b>						
5027 Board/Commission Salaries	\$ 11,900	\$ 42,000	\$ 9,400	\$ 42,000	\$ 42,000	\$ 42,000
5040 FICA Taxes	910	3,215	829	3,215	3,215	3,215
Total Personnel Services	12,810	45,215	10,229	45,215	45,215	45,215
6160 Meeting Expense	-	1,000	-	-	1,000	1,000
Total Contractual Services	-	1,000	-	-	1,000	1,000
<b>Total General Fund</b>	<b>\$ 12,810</b>	<b>\$ 46,215</b>	<b>\$ 10,229</b>	<b>\$ 45,215</b>	<b>\$ 46,215</b>	<b>\$ 46,215</b>
<b>Total Merit Commission</b>	<b>\$ 12,810</b>	<b>\$ 46,215</b>	<b>\$ 10,229</b>	<b>\$ 45,215</b>	<b>\$ 46,215</b>	<b>\$ 46,215</b>

Tuition Assistance  
1199

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
General Fund						
6750 Tuition Reimbursement	-	\$ 30,000	\$ 1,557	-	\$ 30,000	\$ 30,000
Total Contractual Services	-	30,000	1,557	-	30,000	30,000
Total General Fund	-	\$ 30,000	\$ 1,557	-	\$ 30,000	\$ 30,000
Total Tuition Assistance	-	\$ 30,000	\$ 1,557	-	\$ 30,000	\$ 30,000

**Unemployment Claims**  
**1197**

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
<b>General Fund</b>						
6381 Unemployment Claims	\$ 23,656	\$ 63,000	\$ 28,826	-	\$ 63,000	\$ 63,000
6770 Administrative Service Fees	-	7,000	-	-	7,000	7,000
Total Contractual Services	23,656	70,000	28,826	-	70,000	70,000
<b>Total General Fund</b>	<b>\$ 23,656</b>	<b>\$ 70,000</b>	<b>\$ 28,826</b>	<b>-</b>	<b>\$ 70,000</b>	<b>\$ 70,000</b>
<b>Total Unemployment Claims</b>	<b>\$ 23,656</b>	<b>\$ 70,000</b>	<b>\$ 28,826</b>	<b>-</b>	<b>\$ 70,000</b>	<b>\$ 70,000</b>



**Wellness Incentive**  
**1196**

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
<b>General Fund</b>						
5025 Part Time Salaries	\$ 10,224	\$ 26,738	-	\$ 26,738	\$ 26,738	\$ 26,738
5040 FICA Taxes	794	2,046	-	2,046	2,086	2,086
5090 Salary Adjustments	-	-	-	-	1,340	1,340
5150 Long Term Disability	133	134	134	134	134	134
Total Personnel Services	11,151	28,918	134	28,918	30,298	30,298
6711 Wellness Incentive	62,004	80,000	1,362	-	75,000	75,000
Total Contractual Services	62,004	80,000	1,362	-	75,000	75,000
<b>Total General Fund</b>	<b>\$ 73,155</b>	<b>\$ 108,918</b>	<b>\$ 1,496</b>	<b>\$ 28,918</b>	<b>\$ 105,298</b>	<b>\$ 105,298</b>
<b>Total Wellness Incentive</b>	<b>\$ 73,155</b>	<b>\$ 108,918</b>	<b>\$ 1,496</b>	<b>\$ 28,918</b>	<b>\$ 105,298</b>	<b>\$ 105,298</b>

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**Information Technology**  
**1305**

Line Item Description	Previous Year			Budget Year		
	2022	2023	Exp. as of	2024	2024	2024
	Actual	Adopted	12/31/2023	Request	Rec.	Adopted
<b>General Fund</b>						
5010 Regular Salaries	\$ 1,712,243	\$ 1,746,457	\$ 1,128,957	\$ 1,835,102	\$ 1,842,923	\$ 1,842,923
5030 Over Time Salaries	1,860	-	483	-	-	-
5037 Mobile Phone Allowance	1,320	1,320	880	1,320	1,320	1,320
5040 FICA Taxes	124,985	139,616	82,896	140,385	143,805	143,805
5050 Pension Contributions	205,757	200,759	133,839	201,863	257,338	257,338
5060 Insurance Benefits	321,916	359,187	217,311	338,199	353,047	353,047
5061 Dental & Vision	2,263	1,679	1,068	1,638	1,650	1,650
5062 HSA Contribution	6,400	6,400	4,425	3,600	3,600	3,600
5066 Life Insurance Benefit	348	364	222	364	364	364
5090 Salary Adjustments	-	78,590	-	-	36,858	36,858
5150 Long Term Disability	9,883	8,732	8,732	9,176	9,215	9,215
Total Personnel Services	2,386,974	2,543,104	1,578,813	2,531,647	2,650,120	2,650,120
6082 Information Technology Consulting Servic	876,259	758,200	563,370	803,200	803,200	803,200
6085 Temp Agency Services	3,518	-	-	-	-	-
6120 Mileage Reimbursement	3,366	5,000	2,550	5,000	5,000	5,000
6160 Meeting Expense	247	-	40	-	-	-
6165 Coffee & Water Service	1,283	690	534	700	700	700
6320 Worker's Compensation	8,366	7,012	7,012	-	9,810	9,810
6431 Internet Services	957,464	683,259	741,674	690,000	690,000	690,000
6521 Maint & Repair - IT Equipment	100,439	165,000	62,464	218,000	168,000	168,000
6523 Maint & Repair - Security Cameras	40,800	55,800	14,236	95,800	105,800	105,800
6641 Copier Rental/Maintenance	1,661	3,400	-	1,500	1,500	1,500
6661 Software Purchases	99,925	100,000	58,991	150,000	150,000	150,000
6662 Software Maintenance	656,384	253,000	183,842	457,800	457,800	457,800
6663 Software as a Service	-	1,980,000	1,084,754	2,118,000	2,418,000	2,418,000
6710 Dues & Memberships	-	5,110	-	200	200	200
6756 Training Expense	15,739	34,932	14,556	36,703	36,858	36,858
6911 Interest-Lease	591	-	-	-	-	-
6931 Lease Principal Payments	295,739	-	-	-	-	-
Total Contractual Services	3,061,780	4,051,403	2,734,023	4,576,903	4,846,868	4,846,868
7010 Office Supplies	6,354	11,400	937	7,500	7,500	7,500
7041 Paper Supplies - Copier Paper	-	750	-	500	500	500
Total Supplies	6,354	12,150	937	8,000	8,000	8,000
8173 Computer Equipment/Terminals	154,325	263,000	222,838	123,000	173,000	173,000
8201 PC Lifecycle Lease	179,156	626,829	122,499	644,000	680,180	680,180
Total Capital Outlay	333,481	889,829	345,337	767,000	853,180	853,180
6930 Bond Payments	105,011	-	-	-	-	-
Total Debt Service	105,011	-	-	-	-	-
<b>Total General Fund</b>	<b>\$ 5,893,601</b>	<b>\$ 7,496,486</b>	<b>\$ 4,659,109</b>	<b>\$ 7,883,550</b>	<b>\$ 8,358,168</b>	<b>\$ 8,358,168</b>
<b>Park Fund</b>						
8180 Audio/Video Recording Equipment	-	-	-	-	250,000	250,000
Total Capital Outlay	-	-	-	-	250,000	250,000
<b>Total Park Fund</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>
<b>County Improvement Fund</b>						
6080 Other Professional Services	-	-	-	-	\$ 100,000	\$ 100,000
6082 Information Technology Consulting Servic	-	340,000	289,960	-	943,000	943,000
6523 Maint & Repair - Security Cameras	-	90,000	85,900	-	-	-
6661 Software Purchases	3,912,060	340,000	53,111	-	200,000	200,000
6663 Software as a Service	-	-	-	-	100,000	100,000
Total Contractual Services	3,912,060	770,000	428,971	-	1,343,000	1,343,000
8160 Radio/Communications Equipment	647,437	-	-	-	-	-

**Information Technology**  
**1305**

Line Item Description	Previous Year			Budget Year		
	2022	2023	Exp. as of	2024	2024	2024
	Actual	Adopted	12/31/2023	Request	Rec.	Adopted
8173 Computer Equipment/Terminals	-	160,000	-	-	130,000	130,000
Total Capital Outlay	647,437	160,000	-	-	130,000	130,000
<b>Total County Improvement Fund</b>	<b>\$ 4,559,496</b>	<b>\$ 930,000</b>	<b>\$ 428,971</b>	<b>-</b>	<b>\$ 1,473,000</b>	<b>\$ 1,473,000</b>
<b>Assessment Fund</b>						
6662 Software Maintenance	-	85,000	84,599	91,800	91,800	91,800
Total Contractual Services	-	85,000	84,599	91,800	91,800	91,800
<b>Total Assessment Fund</b>	<b>-</b>	<b>\$ 85,000</b>	<b>\$ 84,599</b>	<b>\$ 91,800</b>	<b>\$ 91,800</b>	<b>\$ 91,800</b>
<b>Park Enterprise Fund</b>						
8180 Audio/Video Recording Equipment	-	296,128	113,341	-	-	-
Total Capital Outlay	-	296,128	113,341	-	-	-
<b>Total Park Enterprise Fund</b>	<b>-</b>	<b>\$ 296,128</b>	<b>\$ 113,341</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Information Technology</b>	<b>\$ 10,453,097</b>	<b>\$ 8,807,614</b>	<b>\$ 5,286,020</b>	<b>\$ 7,975,350</b>	<b>\$ 10,172,968</b>	<b>\$ 10,172,968</b>

Jackson County Land Trust  
1022

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
<b>General Fund</b>						
6787 Land Trust Expenses	-	\$ 29,601	-	-	\$ 14,100	\$ 14,100
Total Contractual Services	-	29,601	-	-	14,100	14,100
<b>Total General Fund</b>	-	<b>\$ 29,601</b>	-	-	<b>\$ 14,100</b>	<b>\$ 14,100</b>
<b>Total Jackson County Land Trust</b>	-	<b>\$ 29,601</b>	-	-	<b>\$ 14,100</b>	<b>\$ 14,100</b>

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**Jackson County Sports Authority**  
**5010**

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
<b>General Fund</b>						
6310 Property Insurance	-	-	-	-	\$ 1,571,341	\$ 1,571,341
Total Contractual Services	-	-	-	-	1,571,341	1,571,341
<b>Total General Fund</b>	-	-	-	-	\$ 1,571,341	\$ 1,571,341
<b>Total Jackson County Sports Authority</b>	-	-	-	-	\$ 1,571,341	\$ 1,571,341

**Jackson County Sports Authority Payroll  
5020**

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
<b>General Fund</b>						
5010 Regular Salaries	\$ 293,322	\$ 294,153	\$ 198,669	\$ 305,718	\$ 305,718	\$ 305,718
5020 Seasonal Salaries	15,600	54,929	10,710	50,450	50,450	50,450
5025 Part Time Salaries	-	27,563	-	18,200	18,200	18,200
5040 FICA Taxes	22,557	29,826	15,317	28,639	29,134	29,134
5050 Pension Contributions	31,062	33,813	20,552	33,629	42,690	42,690
5060 Insurance Benefits	40,640	44,841	29,895	48,430	51,523	51,523
5061 Dental & Vision	315	212	137	229	244	244
5062 HSA Contribution	5,700	5,700	4,275	5,700	5,700	5,700
5066 Life Insurance Benefit	63	-	42	65	-	-
5090 Salary Adjustments	-	13,237	-	-	-	-
5150 Long Term Disability	-	-	-	1,871	-	-
Total Personnel Services	409,259	504,274	279,596	492,931	503,659	503,659
6310 Property Insurance	1,006,867	1,271,446	1,271,446	-	-	-
6320 Worker's Compensation	-	1,678	1,678	-	2,026	2,026
6756 Training Expense	-	-	-	6,115	-	-
Total Contractual Services	1,006,867	1,273,124	1,273,124	6,115	2,026	2,026
<b>Total General Fund</b>	<b>\$ 1,416,126</b>	<b>\$ 1,777,398</b>	<b>\$ 1,552,720</b>	<b>\$ 499,046</b>	<b>\$ 505,685</b>	<b>\$ 505,685</b>
<b>Total Jackson County Sports Authority Payroll</b>	<b>\$ 1,416,126</b>	<b>\$ 1,777,398</b>	<b>\$ 1,552,720</b>	<b>\$ 499,046</b>	<b>\$ 505,685</b>	<b>\$ 505,685</b>



Mid America Regional Council  
7902

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
<b>General Fund</b>						
6710 Dues & Memberships	\$ 109,827	\$ 135,319	\$ 123,756	\$ 117,344	\$ 135,109	\$ 135,109
Total Contractual Services	109,827	135,319	123,756	117,344	135,109	135,109
<b>Total General Fund</b>	<b>\$ 109,827</b>	<b>\$ 135,319</b>	<b>\$ 123,756</b>	<b>\$ 117,344</b>	<b>\$ 135,109</b>	<b>\$ 135,109</b>
<b>Health Fund</b>						
6710 Dues & Memberships	\$ 29,221	\$ 68,682	\$ 67,805	\$ 31,295	\$ 77,699	\$ 77,699
Total Contractual Services	29,221	68,682	67,805	31,295	77,699	77,699
<b>Total Health Fund</b>	<b>\$ 29,221</b>	<b>\$ 68,682</b>	<b>\$ 67,805</b>	<b>\$ 31,295</b>	<b>\$ 77,699</b>	<b>\$ 77,699</b>
<b>911 System Fund</b>						
6710 Dues & Memberships	\$ 35,139	\$ 36,896	\$ 35,840	\$ 37,632	\$ 36,915	\$ 36,915
Total Contractual Services	35,139	36,896	35,840	37,632	36,915	36,915
<b>Total 911 System Fund</b>	<b>\$ 35,139</b>	<b>\$ 36,896</b>	<b>\$ 35,840</b>	<b>\$ 37,632</b>	<b>\$ 36,915</b>	<b>\$ 36,915</b>
<b>Total Mid America Regional Council</b>	<b>\$ 174,187</b>	<b>\$ 240,897</b>	<b>\$ 227,401</b>	<b>\$ 186,271</b>	<b>\$ 249,723</b>	<b>\$ 249,723</b>

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**Public Works - Director's Office**  
**1501**

Line Item Description	Previous Year			Budget Year		
	2022	2023	Exp. as of	2024	2024	2024
	Actual	Adopted	12/31/2023	Request	Rec.	Adopted
<b>Special Road and Bridge Fund</b>						
5010 Regular Salaries	\$ 195,473	\$ 182,916	\$ 137,972	\$ 344,400	\$ 359,643	\$ 359,643
5025 Part Time Salaries	50,886	57,231	32,436	58,947	60,715	60,715
5037 Mobile Phone Allowance	660	660	440	990	1,320	1,320
5040 FICA Taxes	17,671	19,000	12,490	30,856	32,801	32,801
5050 Pension Contributions	21,071	21,026	14,017	37,883	50,220	50,220
5060 Insurance Benefits	36,287	38,970	25,980	55,262	63,931	63,931
5061 Dental & Vision	112	75	50	131	152	152
5062 HSA Contribution	2,300	2,300	1,725	2,950	3,600	3,600
5066 Life Insurance Benefit	25	26	17	52	52	52
5090 Salary Adjustments	-	8,231	-	50,000	8,407	8,407
5150 Long Term Disability	1,196	1,201	1,201	2,017	2,102	2,102
Total Personnel Services	325,682	331,636	226,329	583,488	582,943	582,943
6110 Postage	110	-	-	-	-	-
6120 Mileage Reimbursement	-	20,000	-	20,000	20,000	20,000
6140 Travel Expense	63	-	-	-	-	-
6160 Meeting Expense	950	1,000	632	1,000	1,000	1,000
6165 Coffee & Water Service	517	500	125	500	500	500
6380 Legal Liability Claims	7,762	10,073	10,073	10,073	1,673	1,673
6530 Maint & Repair - Auto Equip	303	400	213	400	400	400
6710 Dues & Memberships	198	1,000	364	1,000	1,000	1,000
6712 Pre-Employment Services	-	100	-	10	100	100
6756 Training Expense	-	3,659	-	6,888	7,193	7,193
6793 Catering Services	780	2,000	-	1,200	1,200	1,200
Total Contractual Services	10,683	38,732	11,407	41,071	33,066	33,066
7010 Office Supplies	980	-	541	-	-	-
7110 Gasoline	128	930	184	930	930	930
7190 Wearing Apparel	431	2,000	105	2,000	2,000	2,000
7230 Other Operating Supplies	-	1,500	-	1,500	1,500	1,500
7410 License Plates & Registration	547	-	-	-	-	-
Total Supplies	2,086	4,430	829	4,430	4,430	4,430
8150 Office Furniture & Fixtures	-	20,000	-	20,000	-	-
8171 Personal Computer/Accessories	-	5,500	-	5,500	5,500	5,500
Total Capital Outlay	-	25,500	-	25,500	5,500	5,500
<b>Total Special Road and Bridge Fund</b>	<b>\$ 338,451</b>	<b>\$ 400,298</b>	<b>\$ 238,565</b>	<b>\$ 654,489</b>	<b>\$ 625,939</b>	<b>\$ 625,939</b>
<b>Total Director's Office</b>	<b>\$ 338,451</b>	<b>\$ 400,298</b>	<b>\$ 238,565</b>	<b>\$ 654,489</b>	<b>\$ 625,939</b>	<b>\$ 625,939</b>

**Public Works - Development**  
**1504**

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
<b>Special Road and Bridge Fund</b>						
5010 Regular Salaries	255,300	254,578	175,611	268,882	268,882	268,882
5030 Over Time Salaries	181	-	-	-	-	-
5040 FICA Taxes	18,031	20,352	12,600	20,569	20,981	20,981
5050 Pension Contributions	28,752	29,263	19,509	29,577	37,546	37,546
5060 Insurance Benefits	59,093	64,928	37,200	60,263	64,115	64,115
5061 Dental & Vision	390	319	191	343	368	368
5062 HSA Contribution	3,600	3,600	2,700	3,600	3,600	3,600
5066 Life Insurance Benefit	63	65	42	65	65	65
5090 Salary Adjustments	-	11,457	-	-	5,378	5,378
5150 Long Term Disability	1,248	1,272	1,272	1,345	1,345	1,345
Total Personnel Services	366,659	385,834	249,124	384,644	402,280	402,280
6110 Postage	4,355	2,500	1,120	2,500	2,500	2,500
6165 Coffee & Water Service	165	400	-	603	603	603
6200 Legal Notices	507	1,800	447	1,000	1,000	1,000
6230 Printing	485	600	59	600	600	600
6530 Maint & Repair - Auto Equip	718	250	-	-	-	-
6641 Copier Rental/Maintenance	1,755	2,000	1,072	2,000	2,000	2,000
6643 Mobile Phone/Pager Rental	-	1,000	-	1,000	1,000	1,000
6710 Dues & Memberships	1,130	2,000	1,248	2,000	2,000	2,000
6732 Landscaping/Mowing Services	-	700	-	-	-	-
6756 Training Expense	-	5,091	644	5,378	5,378	5,378
6794 Car Wash Services	300	500	500	750	750	750
6851 Stormwater Commission	2,500	2,500	2,500	2,500	2,500	2,500
6881 Licenses & Permits	250	500	-	500	500	500
Total Contractual Services	12,165	19,841	7,590	18,831	18,831	18,831
7010 Office Supplies	1,574	1,200	784	1,200	1,200	1,200
7041 Paper Supplies - Copier Paper	-	300	270	500	500	500
7110 Gasoline	5,630	7,269	4,629	9,269	9,269	9,269
7190 Wearing Apparel	1,188	1,500	602	1,500	1,500	1,500
7230 Other Operating Supplies	-	85	-	85	85	85
Total Supplies	8,391	10,354	6,285	12,554	12,554	12,554
<b>Total Special Road and Bridge Fund</b>	<b>\$ 387,215</b>	<b>\$ 416,029</b>	<b>\$ 262,999</b>	<b>\$ 416,029</b>	<b>\$ 433,665</b>	<b>\$ 433,665</b>
<b>Total Development</b>	<b>\$ 387,215</b>	<b>\$ 416,029</b>	<b>\$ 262,999</b>	<b>\$ 416,029</b>	<b>\$ 433,665</b>	<b>\$ 433,665</b>

**Public Works - Engineering**  
**1502**

Line Item Description	Previous Year			Budget Year		
	2022	2023	Exp. as of	2024	2024	2024
	Actual	Adopted	12/31/2023	Request	Rec.	Adopted
<b>Special Road and Bridge Fund</b>						
5010 Regular Salaries	\$ 336,935	\$ 395,053	\$ 223,512	\$ 411,570	\$ 414,482	\$ 414,482
5020 Seasonal Salaries	-	18,810	-	25,740	25,740	25,740
5025 Part Time Salaries	5,071	16,234	-	16,234	16,234	16,234
5030 Over Time Salaries	15,582	30,000	13,419	25,000	25,000	25,000
5040 FICA Taxes	26,082	36,558	17,321	34,695	37,490	37,490
5050 Pension Contributions	44,566	48,711	32,474	45,273	61,032	61,032
5060 Insurance Benefits	63,327	74,470	44,542	87,706	85,645	85,645
5061 Dental & Vision	292	310	151	309	302	302
5062 HSA Contribution	325	-	-	-	-	-
5066 Life Insurance Benefit	65	78	42	78	78	78
5090 Salary Adjustments	-	17,778	-	-	8,616	8,616
5150 Long Term Disability	2,248	2,149	2,149	2,268	2,283	2,283
Total Personnel Services	494,492	640,151	333,611	648,873	676,902	676,902
6015 Title Searches	-	1,200	-	1,200	1,200	1,200
6030 Architectural & Engineering Sv	13,800	20,000	17,583	20,000	20,000	20,000
6040 Appraisal Services	-	1,000	-	1,000	1,000	1,000
6080 Other Professional Services	-	6,500	27	6,500	6,500	6,500
6110 Postage	77	200	-	200	200	200
6120 Mileage Reimbursement	-	200	-	200	200	200
6160 Meeting Expense	409	1,000	135	1,000	1,000	1,000
6165 Coffee & Water Service	485	550	606	850	850	850
6200 Legal Notices	-	200	-	200	200	200
6210 Advertising	-	500	-	500	500	500
6220 Photographing & Blue Printing	-	100	-	100	100	100
6230 Printing	359	500	140	500	500	500
6530 Maint & Repair - Auto Equip	8,642	500	-	-	-	-
6540 Maint & Repair - Office Equip	-	1,000	-	1,000	1,000	1,000
6641 Copier Rental/Maintenance	1,454	2,000	1,078	2,000	2,000	2,000
6662 Software Maintenance	11,897	10,000	10,881	12,000	12,000	12,000
6710 Dues & Memberships	273	2,000	244	1,200	1,200	1,200
6713 Drug Screening Services	377	600	-	600	600	600
6734 Towing Services	-	-	109	-	-	-
6756 Training Expense	794	7,901	99	8,232	8,291	8,291
6790 Other Contractual Services	4,630	-	-	-	-	-
6791 Microfilm/Microfiche Services	-	1,750	-	1,000	1,000	1,000
6794 Car Wash Services	200	500	-	500	500	500
Total Contractual Services	43,397	58,201	30,901	58,782	58,841	58,841
7010 Office Supplies	1,976	3,000	357	3,000	3,000	3,000
7020 Reference Books/Publications	-	500	257	300	300	300
7041 Paper Supplies - Copier Paper	141	1,400	-	1,400	1,400	1,400
7110 Gasoline	12,150	12,000	4,514	15,000	15,000	15,000
7190 Wearing Apparel	460	1,300	543	1,300	-	-
7230 Other Operating Supplies	-	600	-	600	600	600
7510 Small Tools/Minor Equipment	98	400	3,059	2,000	2,000	2,000
Total Supplies	14,825	19,200	8,730	23,600	22,300	22,300
8171 Personal Computer/Accessories	96	2,000	-	2,000	2,000	2,000
Total Capital Outlay	96	2,000	-	2,000	2,000	2,000
<b>Total Special Road and Bridge Fund</b>	<b>\$ 552,810</b>	<b>\$ 719,552</b>	<b>\$ 373,241</b>	<b>\$ 733,255</b>	<b>\$ 760,043</b>	<b>\$ 760,043</b>
<b>Total Engineering</b>	<b>\$ 552,810</b>	<b>\$ 719,552</b>	<b>\$ 373,241</b>	<b>\$ 733,255</b>	<b>\$ 760,043</b>	<b>\$ 760,043</b>

**Public Works - Fleet Replacement  
1011**

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
<b>Special Road and Bridge Fund</b>						
8110 Heavy Machinery & Equipment	73,134	620,000	277,163	620,000	620,000	620,000
8210 Vehicle Lease Program	65,649	335,000	133,630	335,000	335,000	335,000
Total Capital Outlay	138,783	955,000	410,793	955,000	955,000	955,000
<b>Total Special Road and Bridge Fund</b>	<b>\$ 138,783</b>	<b>\$ 955,000</b>	<b>\$ 410,793</b>	<b>\$ 955,000</b>	<b>\$ 955,000</b>	<b>\$ 955,000</b>
<b>Total Fleet Replacement</b>	<b>\$ 138,783</b>	<b>\$ 955,000</b>	<b>\$ 410,793</b>	<b>\$ 955,000</b>	<b>\$ 955,000</b>	<b>\$ 955,000</b>

**Public Works - Planning Commission  
1505**

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
<b>Special Road and Bridge Fund</b>						
5027 Board/Commission Salaries	\$ 4,700	\$ 6,003	\$ 2,300	\$ 6,003	\$ 6,003	\$ 6,003
5040 FICA Taxes	352	459	176	459	459	459
Total Personnel Services	5,052	6,462	2,476	6,462	6,462	6,462
6160 Meeting Expense	-	1,000	-	-	1,000	1,000
Total Contractual Services	-	1,000	-	-	1,000	1,000
<b>Total Special Road and Bridge Fund</b>	<b>\$ 5,052</b>	<b>\$ 7,462</b>	<b>\$ 2,476</b>	<b>\$ 6,462</b>	<b>\$ 7,462</b>	<b>\$ 7,462</b>
<b>Total Planning Commission</b>	<b>\$ 5,052</b>	<b>\$ 7,462</b>	<b>\$ 2,476</b>	<b>\$ 6,462</b>	<b>\$ 7,462</b>	<b>\$ 7,462</b>

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

Line Item Description	Previous Year			Budget Year		
	2022	2023	Exp. as of	2024	2024	2024
	Actual	Adopted	12/31/2023	Request	Rec.	Adopted
<b>Special Road and Bridge Fund</b>						
5010 Regular Salaries	\$ 1,590,863	\$ 2,161,528	\$ 1,073,130	\$ 2,246,004	\$ 1,858,821	\$ 1,858,821
5030 Over Time Salaries	96,817	120,000	51,052	-	-	-
5040 FICA Taxes	119,642	181,973	80,485	171,824	145,037	145,037
5050 Pension Contributions	244,189	261,671	174,447	247,066	259,562	259,562
5060 Insurance Benefits	418,382	526,505	290,326	539,386	462,930	462,930
5061 Dental & Vision	3,007	3,235	1,376	2,687	2,338	2,338
5062 HSA Contribution	19,550	18,100	13,000	19,100	17,300	17,300
5066 Life Insurance Benefit	436	637	289	637	572	572
5090 Salary Adjustments	-	97,270	-	-	37,177	37,177
5094 Salary Savings	-	(500,000)	-	(500,000)	(500,000)	(500,000)
5150 Long Term Disability	10,597	10,802	10,802	11,231	9,295	9,295
Total Personnel Services	2,503,484	2,881,721	1,694,907	2,737,935	2,293,032	2,293,032
6030 Architectural & Engineering Sv	-	3,500	-	3,500	3,500	3,500
6080 Other Professional Services	-	3,600	-	3,600	3,600	3,600
6087 Locksmith Services	1,310	1,500	862	1,500	1,500	1,500
6110 Postage	381	400	356	400	400	400
6160 Meeting Expense	5,218	5,000	80	5,000	5,000	5,000
6165 Coffee & Water Service	1,623	2,400	1,048	2,400	2,400	2,400
6310 Property Insurance	5,769	7,263	7,263	7,263	8,977	8,977
6320 Worker's Compensation	224,067	282,921	282,921	282,921	224,500	224,500
6370 Vehicle Liability Insurance	-	71,858	71,858	71,858	96,993	96,993
6372 Equipment Liability Insurance	-	12,554	12,554	12,554	12,554	12,554
6410 Natural Gas	25,631	-	-	-	-	-
6420 Electricity	56,677	-	-	-	-	-
6440 Water	2,415	-	-	-	-	-
6460 Refuse Collection	26,424	20,000	14,041	30,000	30,000	30,000
6510 Maint & Repair - Buildings	73,003	-	-	-	-	-
6515 Maint & Repair - Drainage	19,988	40,000	38,916	60,000	60,000	60,000
6520 Maint & Repair - Heavy Equip	185,047	-	-	-	-	-
6530 Maint & Repair - Auto Equip	72,111	-	-	-	-	-
6570 Maint & Repair - Miscellaneous	38,341	-	5,656	-	-	-
6641 Copier Rental/Maintenance	2,220	5,000	1,035	5,000	5,000	5,000
6662 Software Maintenance	7,488	-	-	-	-	-
6670 Rent - Miscellaneous	1,747	-	1,747	1,747	1,747	1,747
6675 Rent - Uniforms	10,340	12,000	5,943	12,000	12,000	12,000
6676 Rent - Outside Sanitation Fac.	2,340	1,000	1,050	2,000	2,000	2,000
6680 Rent - Heavy Equipment	40,981	-	-	-	-	-
6710 Dues & Memberships	1,659	2,280	976	2,280	2,280	2,280
6713 Drug Screening Services	2,644	3,000	961	3,000	3,000	3,000
6725 Emergency Response	68,435	135,000	70,023	135,000	135,000	135,000
6726 Tree Removal Services	28,525	30,000	4,470	30,000	30,000	30,000
6730 Janitor Services	-	1,700	1,186	-	-	-
6734 Towing Services	18,791	-	-	-	-	-
6756 Training Expense	4,060	43,228	11,901	44,921	37,177	37,177
6790 Other Contractual Services	22,412	-	1,061	-	-	-
6796 Animal/Pest Control/Extermination Servic	1,100	1,200	700	1,200	1,200	1,200
6881 Licenses & Permits	329	-	-	-	-	-
6895 Levee District Tax	5,650	5,000	-	5,700	5,700	5,700
Total Contractual Services	956,725	690,404	536,607	723,844	684,528	684,528
7010 Office Supplies	5,994	1,500	1,500	2,000	2,000	2,000
7041 Paper Supplies - Copier Paper	567	400	388	400	400	400
7110 Gasoline	240,048	-	-	-	-	-
7130 Building Cleaning Supplies	856	1,000	993	2,700	2,700	2,700
7190 Wearing Apparel	4,460	10,500	350	10,500	10,500	10,500
7192 Safety Equipment	4,152	6,000	575	2,000	2,000	2,000
7220 Garden/Agriculture Supplies	23,448	25,000	1,447	25,000	25,000	25,000
7230 Other Operating Supplies	6,148	-	-	-	-	-
7240 Motor Oil & Lubricants	19,452	-	-	-	-	-



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

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
7310 Auto & Truck Parts	25,366	-	-	-	-	-
7320 Machinery & Equipment Parts	63,985	-	-	-	-	-
7330 Plumbing Supplies	1,331	-	-	-	-	-
7340 Paint & Supplies	124	-	-	-	-	-
7360 Electrical Supplies	99	-	-	-	-	-
7370 Building Operating Supplies	4,000	-	-	-	-	-
7371 HVAC Supplies	300	300	-	-	-	-
7372 Welding Supplies	2,887	-	-	-	-	-
7380 Asphalt	90,270	139,000	15,894	110,000	110,000	110,000
7390 Concrete	560	5,000	1,380	5,000	5,000	5,000
7410 License Plates & Registration	44	-	-	-	-	-
7420 Traffic Control Supplies	27,256	15,000	23,436	35,000	35,000	35,000
7430 Road Oil	68,240	100,000	71,717	335,000	20,000	20,000
7440 Rock	25,052	25,000	6,240	30,000	30,000	30,000
7450 Salt, Sand, & Ice melt	212,434	275,000	206,975	275,000	275,000	275,000
7460 Batteries & Anti-Freeze	6,556	-	-	-	-	-
7490 Tires	35,729	-	-	-	-	-
7510 Small Tools/Minor Equipment	21,028	5,000	3,019	8,000	8,000	8,000
Total Supplies	890,383	608,700	333,916	840,600	525,600	525,600
8020 Buildings & Improvements	10,558	44,000	7,671	3,100,000	1,000,000	1,000,000
8040 Roads & Highways	2,796,854	2,000,000	62,963	2,000,000	3,000,000	3,859,593
8160 Radio/Communications Equipment	-	5,000	-	-	-	-
Total Capital Outlay	2,807,411	2,049,000	70,634	5,100,000	4,000,000	4,859,593
<b>Total Special Road and Bridge Fund</b>	<b>\$ 7,158,004</b>	<b>\$ 6,229,825</b>	<b>\$ 2,636,065</b>	<b>\$ 9,402,379</b>	<b>\$ 7,503,160</b>	<b>\$ 8,362,753</b>
<b>Total Road and Bridge Maintenance</b>	<b>\$ 7,158,004</b>	<b>\$ 6,229,825</b>	<b>\$ 2,636,065</b>	<b>\$ 9,402,379</b>	<b>\$ 7,503,160</b>	<b>\$ 8,362,753</b>

**Public Works - Special Projects**  
**1507**

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
<b>Special Road and Bridge Fund</b>						
6030 Architectural & Engineering Sv	-	-	-	\$ 15,000	\$ 15,000	\$ 15,000
6080 Other Professional Services	-	75,000	-	-	-	-
6726 Tree Removal Services	9,050	25,000	-	25,000	25,000	25,000
Total Contractual Services	9,050	100,000	-	40,000	40,000	40,000
8010 Land & Right of Way	-	10,000	115	10,000	10,000	10,000
8040 Roads & Highways	150,079	100,000	70,042	1,300,000	100,000	100,000
Total Capital Outlay	150,079	110,000	70,157	1,310,000	110,000	110,000
<b>Total Special Road and Bridge Fund</b>	<b>\$ 159,129</b>	<b>\$ 210,000</b>	<b>\$ 70,157</b>	<b>\$ 1,350,000</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>
<b>County Improvement Fund</b>						
6030 Architectural & Engineering Sv	\$ 128,000	\$ 185,000	\$ 86,683	-	-	-
Total Contractual Services	128,000	185,000	86,683	-	-	-
8040 Roads & Highways	885,204	600,000	-	-	1,200,000	1,200,000
Total Capital Outlay	885,204	600,000	-	-	1,200,000	1,200,000
<b>Total County Improvement Fund</b>	<b>\$ 1,013,204</b>	<b>\$ 785,000</b>	<b>\$ 86,683</b>	<b>-</b>	<b>\$ 1,200,000</b>	<b>\$ 1,200,000</b>
<b>Total Special Projects</b>	<b>\$ 1,172,333</b>	<b>\$ 995,000</b>	<b>\$ 156,841</b>	<b>\$ 1,350,000</b>	<b>\$ 1,350,000</b>	<b>\$ 1,350,000</b>

**Public Works - Vehicle Maintenance Center  
1509**

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
<b>Special Road and Bridge Fund</b>						
5010 Regular Salaries	-	-	-	-	\$ 276,301	\$ 276,301
5040 FICA Taxes	-	-	-	-	21,563	21,563
5050 Pension Contributions	-	-	-	-	38,584	38,584
5060 Insurance Benefits	-	-	-	-	86,401	86,401
5061 Dental & Vision	-	-	-	-	437	437
5066 Life Insurance Benefit	-	-	-	-	73	73
5090 Salary Adjustments	-	-	-	-	5,527	5,527
5150 Long Term Disability	-	-	-	-	1,380	1,380
Total Personnel Services	-	-	-	-	430,266	430,266
6165 Coffee & Water Service	-	100	-	-	-	-
6520 Maint & Repair - Heavy Equip	-	180,000	116,594	226,652	226,652	226,652
6530 Maint & Repair - Auto Equip	-	40,000	24,157	40,000	40,000	40,000
6570 Maint & Repair - Miscellaneous	-	40,000	20,358	40,000	40,000	40,000
6661 Software Purchases	-	3,000	104	3,000	3,000	3,000
6662 Software Maintenance	-	10,000	5,541	10,000	10,000	10,000
6670 Rent - Miscellaneous	-	1,500	-	1,500	1,500	1,500
6675 Rent - Uniforms	-	4,000	-	4,000	4,000	4,000
6680 Rent - Heavy Equipment	-	41,900	41,690	(10,000)	(10,000)	(10,000)
6713 Drug Screening Services	-	600	-	-	-	-
6734 Towing Services	-	20,000	3,133	20,000	20,000	20,000
6756 Training Expense	-	-	-	-	5,527	5,527
6790 Other Contractual Services	-	1,000	4,440	1,500	1,500	1,500
6881 Licenses & Permits	-	600	104	600	600	600
Total Contractual Services	-	342,700	216,120	337,252	342,779	342,779
7010 Office Supplies	-	1,500	1,064	1,500	1,500	1,500
7041 Paper Supplies - Copier Paper	-	200	194	-	-	-
7110 Gasoline	-	171,352	75,545	172,000	172,000	172,000
7190 Wearing Apparel	-	1,000	-	1,000	1,000	1,000
7192 Safety Equipment	-	4,000	436	4,000	4,000	4,000
7240 Motor Oil & Lubricants	-	12,000	5,807	12,000	12,000	12,000
7310 Auto & Truck Parts	-	50,000	20,491	65,000	65,000	65,000
7320 Machinery & Equipment Parts	-	75,000	33,770	75,000	75,000	75,000
7350 Lumber Wood & Supplies	-	-	1,000	-	-	-
7372 Welding Supplies	-	2,500	-	2,500	2,500	2,500
7410 License Plates & Registration	-	500	127	500	500	500
7460 Batteries & Anti-Freeze	-	7,500	5,791	10,000	10,000	10,000
7490 Tires	-	50,000	28,835	35,000	35,000	35,000
7510 Small Tools/Minor Equipment	-	32,500	19,093	35,000	35,000	35,000
Total Supplies	-	408,052	192,153	413,500	413,500	413,500
<b>Total Special Road and Bridge Fund</b>	-	<b>\$ 750,752</b>	<b>\$ 408,273</b>	<b>\$ 750,752</b>	<b>\$ 1,186,545</b>	<b>\$ 1,186,545</b>
<b>Total Vehicle Maintenance Center</b>	-	<b>\$ 750,752</b>	<b>\$ 408,273</b>	<b>\$ 750,752</b>	<b>\$ 1,186,545</b>	<b>\$ 1,186,545</b>

**Public Works - Yard Waste Facility  
1523**

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
<b>General Fund</b>						
6676 Rent - Outside Sanitation Fac.	680	760	595	-	760	760
6726 Tree Removal Services	-	8,075	8,000	-	8,075	8,075
6771 Credit Card Payment Service Fee	1,166	1,500	554	-	1,500	1,500
Total Contractual Services	1,846	10,335	9,149	-	10,335	10,335
7110 Gasoline	-	380	-	-	380	380
Total Supplies	-	380	-	-	380	380
<b>Total General Fund</b>	<b>\$ 1,846</b>	<b>\$ 10,715</b>	<b>\$ 9,149</b>	<b>-</b>	<b>\$ 10,715</b>	<b>\$ 10,715</b>
<b>Total Yard Waste Facility</b>	<b>\$ 1,846</b>	<b>\$ 10,715</b>	<b>\$ 9,149</b>	<b>-</b>	<b>\$ 10,715</b>	<b>\$ 10,715</b>

**Recorder of Deeds  
1801**

Line Item Description	Previous Year			Budget Year		
	2022	2023	Exp. as of	2024	2024	2024
	Actual	Adopted	12/31/2023	Request	Rec.	Adopted
<b>General Fund</b>						
5010 Regular Salaries	682,781	937,832	491,213	988,313	852,635	852,635
5030 Over Time Salaries	6,574	5,000	4,411	7,500	7,500	7,500
5037 Mobile Phone Allowance	550	660	440	660	660	660
5040 FICA Taxes	50,203	75,354	36,682	75,607	67,107	67,107
5050 Pension Contributions	93,556	108,352	72,235	108,715	120,011	120,011
5060 Insurance Benefits	142,330	220,758	100,698	212,548	174,900	174,900
5061 Dental & Vision	1,090	1,151	343	811	669	669
5062 HSA Contribution	1,300	4,900	2,925	4,900	3,600	3,600
5066 Life Insurance Benefit	184	271	133	272	247	247
5090 Salary Adjustments	-	42,208	-	-	17,052	17,052
5150 Long Term Disability	4,061	4,692	4,692	4,941	4,262	4,262
Total Personnel Services	982,629	1,401,178	713,772	1,404,267	1,248,643	1,248,643
6110 Postage	5,504	4,000	1,812	4,000	4,000	4,000
6120 Mileage Reimbursement	82	1,000	73	1,000	1,000	1,000
6160 Meeting Expense	622	680	410	1,500	1,500	1,500
6165 Coffee & Water Service	775	1,500	351	500	500	500
6230 Printing	1,271	5,552	3,300	7,000	7,000	7,000
6320 Worker's Compensation	12,702	14,851	14,851	-	15,867	15,867
6330 Bond & Surety	709	709	709	1,500	1,500	1,500
6370 Vehicle Liability Insurance	-	546	546	-	619	619
6670 Rent - Miscellaneous	2,593	3,500	2,640	3,500	3,500	3,500
6710 Dues & Memberships	-	500	879	500	500	500
6756 Training Expense	1,141	18,756	4,260	19,766	17,052	17,052
Total Contractual Services	25,397	51,594	29,831	39,266	53,038	53,038
7010 Office Supplies	5,127	9,872	4,739	11,000	11,000	11,000
Total Supplies	5,127	9,872	4,739	11,000	11,000	11,000
<b>Total General Fund</b>	<b>\$ 1,013,153</b>	<b>\$ 1,462,644</b>	<b>\$ 748,342</b>	<b>\$ 1,454,533</b>	<b>\$ 1,312,681</b>	<b>\$ 1,312,681</b>
<b>Recorder Technology Fund</b>						
6540 Maint & Repair - Office Equip	845	2,140	-	2,140	2,200	2,200
6641 Copier Rental/Maintenance	1,871	3,819	937	3,819	3,819	3,819
6662 Software Maintenance	88,862	91,903	87,980	91,903	91,903	91,903
Total Contractual Services	91,578	97,862	88,917	97,862	97,922	97,922
8150 Office Furniture & Fixtures	525	22,000	-	32,000	32,000	32,000
8172 Printers & Scanners	33,316	44,613	2,980	44,613	-	-
Total Capital Outlay	33,841	66,613	2,980	76,613	32,000	32,000
<b>Total Recorder Technology Fund</b>	<b>\$ 125,419</b>	<b>\$ 164,475</b>	<b>\$ 91,897</b>	<b>\$ 174,475</b>	<b>\$ 129,922</b>	<b>\$ 129,922</b>
<b>Total Recorder of Deeds</b>	<b>\$ 1,138,572</b>	<b>\$ 1,627,119</b>	<b>\$ 840,239</b>	<b>\$ 1,629,008</b>	<b>\$ 1,442,603</b>	<b>\$ 1,442,603</b>

**Records Center  
1804**

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
<b>General Fund</b>						
5010 Regular Salaries	-	-	-	-	\$ 107,952	\$ 107,952
5040 FICA Taxes	-	-	-	-	8,423	8,423
5050 Pension Contributions	-	-	-	-	15,074	15,074
5060 Insurance Benefits	-	-	-	-	42,355	42,355
5061 Dental & Vision	-	-	-	-	161	161
5062 HSA Contribution	-	-	-	-	1,300	1,300
5066 Life Insurance Benefit	-	-	-	-	39	39
5090 Salary Adjustments	-	-	-	-	2,159	2,159
5150 Long Term Disability	-	-	-	-	540	540
Total Personnel Services	-	-	-	-	178,003	178,003
6087 Locksmith Services	-	200	-	8,000	8,000	8,000
6120 Mileage Reimbursement	-	-	-	22	22	22
6160 Meeting Expense	-	2,000	-	2,000	2,000	2,000
6165 Coffee & Water Service	-	300	-	300	300	300
6310 Property Insurance	-	10,174	-	-	12,574	12,574
6360 Life Insurance	-	121	-	-	-	-
6420 Electricity	-	44,800	-	-	60,000	60,000
6460 Refuse Collection	-	600	-	600	600	600
6520 Maint & Repair - Heavy Equip	-	7,500	-	8,714	8,714	8,714
6530 Maint & Repair - Auto Equip	-	1,000	-	1,000	1,000	1,000
6540 Maint & Repair - Office Equip	-	1,000	-	1,000	1,000	1,000
6675 Rent - Uniforms	-	300	-	300	300	300
6730 Janitor Services	-	610	-	610	610	610
6737 Shredding Services	-	3,000	-	3,500	3,500	3,500
6738 Moving Services	-	84,000	-	42,000	-	-
6756 Training Expense	-	-	-	500	2,659	2,659
6791 Microfilm/Microfiche Services	-	12,000	-	32,000	32,000	32,000
6796 Animal/Pest Control/Extermination Service	-	160	-	2,000	2,000	2,000
Total Contractual Services	-	167,765	-	102,546	135,279	135,279
7010 Office Supplies	-	3,000	-	3,000	3,000	3,000
7110 Gasoline	-	300	-	300	300	300
7230 Other Operating Supplies	-	300	-	300	300	300
7490 Tires	-	500	-	500	500	500
Total Supplies	-	4,100	-	4,100	4,100	4,100
8150 Office Furniture & Fixtures	-	-	-	20,000	-	-
8171 Personal Computer/Accessories	-	10,244	-	10,244	10,244	10,244
Total Capital Outlay	-	10,244	-	30,244	10,244	10,244
<b>Total General Fund</b>	-	<b>\$ 182,109</b>	-	<b>\$ 136,890</b>	<b>\$ 327,626</b>	<b>\$ 327,626</b>
<b>Recorders Fees</b>						
5010 Regular Salaries	\$ 50,685	-	-	-	-	-
5030 Over Time Salaries	2	-	-	-	-	-
5040 FICA Taxes	3,722	-	-	-	-	-
5050 Pension Contributions	8,952	-	-	-	-	-
5060 Insurance Benefits	12,254	-	-	-	-	-
5061 Dental & Vision	78	-	-	-	-	-
5062 HSA Contribution	1,625	-	-	-	-	-
5066 Life Insurance Benefit	18	-	-	-	-	-
5150 Long Term Disability	389	-	-	-	-	-
Total Personnel Services	77,725	-	-	-	-	-
6120 Mileage Reimbursement	22	-	-	-	-	-
6160 Meeting Expense	574	-	-	-	-	-
6165 Coffee & Water Service	95	-	-	-	-	-
6310 Property Insurance	8,534	-	-	-	-	-
6420 Electricity	53,413	-	-	-	-	-

**Records Center  
1804**

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
6460 Refuse Collection	547	-	-	-	-	-
6520 Maint & Repair - Heavy Equip	735	-	-	-	-	-
6530 Maint & Repair - Auto Equip	184	-	-	-	-	-
6540 Maint & Repair - Office Equip	152	-	-	5,000	5,000	5,000
6620 Rent - Buildings	-	-	-	-	231,183	231,183
6675 Rent - Uniforms	146	-	-	-	-	-
6730 Janitor Services	262	-	-	-	-	-
6737 Shredding Services	1,025	-	-	-	-	-
6738 Moving Services	-	-	-	47,000	47,000	47,000
6756 Training Expense	150	-	-	-	-	-
6791 Microfilm/Microfiche Services	12,000	-	-	-	-	-
6796 Animal/Pest Control/Extermination Services	60	-	-	-	-	-
Total Contractual Services	77,899	-	-	52,000	283,183	283,183
7010 Office Supplies	2,719	-	-	-	-	-
7110 Gasoline	100	-	-	-	-	-
7230 Other Operating Supplies	174	-	-	-	-	-
Total Supplies	2,993	-	-	-	-	-
8150 Office Furniture & Fixtures	3,603	-	-	-	-	-
8171 Personal Computer/Accessories	58	-	-	-	40,000	40,000
Total Capital Outlay	3,661	-	-	-	40,000	40,000
<b>Total Records Fees</b>	<b>\$ 162,278</b>	<b>-</b>	<b>-</b>	<b>\$ 52,000</b>	<b>\$ 323,183</b>	<b>\$ 323,183</b>
<b>Total Records Center</b>	<b>\$ 162,278</b>	<b>\$ 182,109</b>	<b>-</b>	<b>\$ 188,890</b>	<b>\$ 650,809</b>	<b>\$ 650,809</b>

**Records Center Rent  
3005**

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
<b>General Fund</b>						
6620 Rent - Buildings	\$ 63,260	-	-	-	-	-
6911 Interest-Lease	2,762	-	-	-	-	-
6931 Lease Principal Payments	150,757	-	-	-	-	-
Total Contractual Services	216,779	-	-	-	-	-
<b>Total General Fund</b>	<b>\$ 216,779</b>	-	-	-	-	-
<b>Recorders Fees</b>						
6620 Rent - Buildings	-	\$ 214,912	\$ 169,758	\$ 231,183	-	-
Total Contractual Services	-	214,912	169,758	231,183	-	-
<b>Total Recorders Fees</b>	-	<b>\$ 214,912</b>	<b>\$ 169,758</b>	<b>\$ 231,183</b>	-	-
<b>Total Records Center Rent</b>	<b>\$ 216,779</b>	<b>\$ 214,912</b>	<b>\$ 169,758</b>	<b>\$ 231,183</b>	-	-



Jackson County Historical Society  
1805

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
<b>Recorders Fees</b>						
6070 Intergovernmental Agreements	\$ 36,000	\$ 36,000	-	\$ 36,000	\$ 36,000	\$ 36,000
Total Contractual Services	36,000	36,000	-	36,000	36,000	36,000
<b>Total Recorders Fees</b>	<b>\$ 36,000</b>	<b>\$ 36,000</b>	<b>-</b>	<b>\$ 36,000</b>	<b>\$ 36,000</b>	<b>\$ 36,000</b>
<b>Total Jackson County Historical Society</b>	<b>\$ 36,000</b>	<b>\$ 36,000</b>	<b>-</b>	<b>\$ 36,000</b>	<b>\$ 36,000</b>	<b>\$ 36,000</b>

University of Missouri Extension  
8001

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
<b>General Fund</b>						
6790 Other Contractual Services	-	\$ 10,000	\$ 10,000	\$ 10,000	\$ 25,000	\$ 25,000
Total Contractual Services	-	10,000	10,000	10,000	25,000	25,000
<b>Total General Fund</b>	-	\$ 10,000	\$ 10,000	\$ 10,000	\$ 25,000	\$ 25,000
<b>Total University of Missouri Extension</b>	-	\$ 10,000	\$ 10,000	\$ 10,000	\$ 25,000	\$ 25,000

## BUDGET OVERVIEW

### COUNTY PUBLIC HEALTH

<b>Account Type</b>	<b>2022 Actual</b>	<b>2023 Adopted</b>	<b>Exp. as of 12/31/2023</b>	<b>2024 Adopted</b>
Personnel Services	5,718,100	6,796,238	4,221,598	7,244,055
Contractual Services	9,896,028	8,075,369	7,705,957	7,456,432
Supplies	182,457	200,760	97,791	230,660
Capital Outlay	104,691	135,500	40,157	164,500
	<u>\$15,901,276</u>	<u>\$15,207,867</u>	<u>\$12,065,503</u>	<u>\$15,095,647</u>

<b>Department</b>				
Jackson County Health Department	500,000	624,181	1,764,955	515,752
ARPA Disadvantaged Communities	180,198	-	-	-
ARPA Public Health	2,999,027	-	-	-
City of Blue Springs	-	-	-	66,077
Environmental Health	806,925	1,036,329	632,391	1,152,860
Animal Control	-	25,000	-	25,000
Carriage Oaks	21,598	-	-	-
Household Hazardous Waste Program	62,716	28,000	35,907	28,600
Indigent Burials\Cremations	126,371	150,000	80,984	150,000
Trophy Estates	30,523	45,360	16,326	45,360
Medical Examiner	3,941,505	4,639,333	2,916,482	5,108,992
Public Administrator	2,158,041	2,585,291	1,544,085	2,779,792
University Health	5,074,373	6,074,373	5,074,373	5,223,214
	<u>\$15,901,276</u>	<u>\$15,207,867</u>	<u>\$12,065,503</u>	<u>\$15,095,647</u>

<b>Fund</b>				
Health Fund	12,669,930	15,162,507	10,908,403	14,984,210
Sewer Fund	52,121	45,360	16,326	111,437
American Rescue Plan Fund	3,179,225	-	1,140,774	-
	<u>\$15,901,276</u>	<u>\$15,207,867</u>	<u>\$12,065,503</u>	<u>\$15,095,647</u>

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

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

**Environmental Health  
1503**

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
<b>Health Fund</b>						
5010 Regular Salaries	483,543	521,284	334,744	553,213	566,046	566,046
5030 Over Time Salaries	13,844	15,000	11,440	15,000	15,000	15,000
5040 FICA Taxes	36,611	42,820	25,539	42,320	45,318	45,318
5050 Pension Contributions	57,134	61,571	41,047	60,852	80,935	80,935
5060 Insurance Benefits	134,805	167,104	119,873	204,086	217,126	217,126
5061 Dental & Vision	1,075	1,081	709	1,164	1,243	1,243
5062 HSA Contribution	1,625	-	975	1,300	1,300	1,300
5066 Life Insurance Benefit	116	130	78	130	130	130
5090 Salary Adjustments	-	23,459	-	-	18,821	18,821
5150 Long Term Disability	2,479	2,609	2,609	2,766	2,830	2,830
Total Personnel Services	731,232	835,058	537,015	880,831	948,749	948,749
6050 Court Reporting Services	-	5,000	-	5,000	5,000	5,000
6084 Interpreter Services	-	5,000	-	5,000	5,000	5,000
6110 Postage	3,287	2,304	1,069	2,304	2,304	2,304
6160 Meeting Expense	279	450	317	450	450	450
6165 Coffee & Water Service	-	1,000	6	1,000	1,000	1,000
6230 Printing	-	1,000	1,385	1,000	1,000	1,000
6320 Worker's Compensation	2,535	2,504	2,504	-	3,216	3,216
6370 Vehicle Liability Insurance	-	9,287	9,287	-	10,520	10,520
6530 Maint & Repair - Auto Equip	5,163	5,000	329	5,000	5,000	5,000
6641 Copier Rental/Maintenance	1,635	1,700	1,112	1,700	1,700	1,700
6662 Software Maintenance	750	19,800	19,800	19,800	19,800	19,800
6710 Dues & Memberships	55	1,000	75	1,000	1,000	1,000
6713 Drug Screening Services	-	500	-	500	500	500
6756 Training Expense	3,228	10,426	6,946	11,064	11,321	11,321
6771 Credit Card Payment Service Fee	-	15,000	4,134	15,000	15,000	15,000
6790 Other Contractual Services	6,528	-	-	15,000	-	-
Total Contractual Services	23,460	79,971	46,964	83,818	82,811	82,811
7010 Office Supplies	3,491	3,500	4,686	3,500	3,500	3,500
7041 Paper Supplies - Copier Paper	146	400	273	400	400	400
7110 Gasoline	19,528	25,000	8,209	25,000	25,000	25,000
7180 Laboratory Supplies	3,974	6,000	1,895	6,000	6,000	6,000
7190 Wearing Apparel	1,942	1,400	292	1,400	1,400	1,400
7192 Safety Equipment	1,383	5,000	544	5,000	5,000	5,000
Total Supplies	30,463	41,300	15,899	41,300	41,300	41,300
8160 Radio/Communications Equipment	9	-	-	-	-	-
8210 Vehicle Lease Program	21,761	80,000	32,513	80,000	80,000	80,000
Total Capital Outlay	21,769	80,000	32,513	80,000	80,000	80,000
<b>Total Health Fund</b>	<b>\$ 806,925</b>	<b>\$ 1,036,329</b>	<b>\$ 632,391</b>	<b>\$ 1,085,949</b>	<b>\$ 1,152,860</b>	<b>\$ 1,152,860</b>
<b>Total Environmental Health</b>	<b>\$ 806,925</b>	<b>\$ 1,036,329</b>	<b>\$ 632,391</b>	<b>\$ 1,085,949</b>	<b>\$ 1,152,860</b>	<b>\$ 1,152,860</b>

Animal Control  
1522

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
Health Fund						
6089 Veterinarian Services	-	25,000	-	25,000	25,000	25,000
Total Contractual Services	-	25,000	-	25,000	25,000	25,000
<b>Total Health Fund</b>	-	<b>\$ 25,000</b>	-	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>
<b>Total Animal Control</b>	-	<b>\$ 25,000</b>	-	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>

**Carriage Oaks**  
**1519**

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
<b>Sewer Fund</b>						
6420 Electricity	1,703	-	-	-	-	-
6430 Telephone Utility	1,363	-	-	-	-	-
6440 Water	272	-	-	-	-	-
6510 Maint & Repair - Buildings	4,961	-	-	-	-	-
6570 Maint & Repair - Miscellaneous	8,383	-	-	-	-	-
6847 Lab Fees	2,572	-	-	-	-	-
Total Contractual Services	19,253	-	-	-	-	-
7230 Other Operating Supplies	16	-	-	-	-	-
7320 Machinery & Equipment Parts	779	-	-	-	-	-
7462 Chemicals - Treatment	1,550	-	-	-	-	-
Total Supplies	2,345	-	-	-	-	-
<b>Total Sewer Fund</b>	<b>\$ 21,598</b>	-	-	-	-	-
<b>Total Carriage Oaks</b>	<b>\$ 21,598</b>	-	-	-	-	-

City of Blue Springs  
1546

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
<b>Sewer Fund</b>						
6070 Intergovernmental Agreements	-	-	-	-	\$ 66,077	\$ 66,077
Total Contractual Services	-	-	-	-	66,077	66,077
<b>Total Sewer Fund</b>	-	-	-	-	\$ 66,077	\$ 66,077
<b>Total City of Blue Springs</b>	-	-	-	-	\$ 66,077	\$ 66,077



**Trophy Estates  
1520**

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
<b>Sewer Fund</b>						
6420 Electricity	1,835	2,400	1,130	2,300	2,300	2,300
6510 Maint & Repair - Buildings	13,893	20,800	12,220	20,800	20,800	20,800
6570 Maint & Repair - Miscellaneous	7,820	8,000	-	8,000	8,000	8,000
6847 Lab Fees	1,789	1,200	611	1,200	1,200	1,200
6881 Licenses & Permits	-	-	42	100	100	100
Total Contractual Services	25,337	32,400	14,004	32,400	32,400	32,400
7320 Machinery & Equipment Parts	2,738	1,000	121	1,000	1,000	1,000
7330 Plumbing Supplies	-	200	-	200	200	200
7360 Electrical Supplies	-	300	-	300	300	300
7462 Chemicals - Treatment	1,868	10,000	2,170	10,000	10,000	10,000
7510 Small Tools/Minor Equipment	581	1,460	31	1,460	1,460	1,460
Total Supplies	5,186	12,960	2,322	12,960	12,960	12,960
<b>Total Sewer Fund</b>	<b>\$ 30,523</b>	<b>\$ 45,360</b>	<b>\$ 16,326</b>	<b>\$ 45,360</b>	<b>\$ 45,360</b>	<b>\$ 45,360</b>
<b>Total Trophy Estates</b>	<b>\$ 30,523</b>	<b>\$ 45,360</b>	<b>\$ 16,326</b>	<b>\$ 45,360</b>	<b>\$ 45,360</b>	<b>\$ 45,360</b>

**Household Hazardous Waste Program  
1524**

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
<b>Health Fund</b>						
6160 Meeting Expense	294	300	266	300	300	300
6460 Refuse Collection	654	1,000	1,171	1,300	1,300	1,300
6798 Grant Match	36,576	-	8,377	-	-	-
6809 Hazardous Waste	25,192	26,700	26,093	26,700	27,000	27,000
Total Contractual Services	62,716	28,000	35,907	28,300	28,600	28,600
<b>Total Health Fund</b>	<b>\$ 62,716</b>	<b>\$ 28,000</b>	<b>\$ 35,907</b>	<b>\$ 28,300</b>	<b>\$ 28,600</b>	<b>\$ 28,600</b>
<b>Total Household Hazardous Waste Program</b>	<b>\$ 62,716</b>	<b>\$ 28,000</b>	<b>\$ 35,907</b>	<b>\$ 28,300</b>	<b>\$ 28,600</b>	<b>\$ 28,600</b>

**Medical Examiner  
2001**

Line Item Description	Previous Year			Budget Year		
	2022	2023	Exp. as of	2024	2024	2024
	Actual	Adopted	12/31/2023	Request	Rec.	Adopted
<b>Health Fund</b>						
5010 Regular Salaries	2,185,443	2,514,200	1,640,870	2,798,654	2,735,260	2,735,260
5030 Over Time Salaries	117,710	80,000	64,137	100,000	100,000	100,000
5037 Mobile Phone Allowance	-	1,320	-	-	-	-
5040 FICA Taxes	144,560	207,112	120,409	214,097	221,084	221,084
5050 Pension Contributions	262,763	297,806	198,537	307,854	394,567	394,567
5060 Insurance Benefits	223,624	294,483	188,502	304,772	342,008	342,008
5061 Dental & Vision	1,743	1,416	999	1,645	1,843	1,843
5062 HSA Contribution	10,175	10,500	7,800	11,000	11,000	11,000
5066 Life Insurance Benefit	307	351	208	351	377	377
5090 Salary Adjustments	-	113,140	-	-	54,708	54,708
5094 Salary Savings	-	-	-	-	(185,000)	(185,000)
5150 Long Term Disability	11,403	12,573	12,573	13,992	13,676	13,676
Total Personnel Services	2,957,727	3,532,901	2,234,036	3,752,365	3,689,523	3,689,523
6060 Medical & Dental Services	142,471	25,000	155,665	215,000	215,000	215,000
6110 Postage	2,588	3,000	4,205	5,000	5,000	5,000
6120 Mileage Reimbursement	320	1,000	-	1,000	1,000	1,000
6160 Meeting Expense	949	1,000	66	1,000	1,000	1,000
6165 Coffee & Water Service	569	1,000	548	1,500	1,500	1,500
6171 Forensic Transportation Expense	161,000	250,000	77,845	250,000	250,000	250,000
6210 Advertising	-	100	-	100	100	100
6230 Printing	445	1,500	779	1,500	1,500	1,500
6320 Worker's Compensation	7,921	10,380	10,380	-	19,268	19,268
6370 Vehicle Liability Insurance	-	13,370	13,370	-	48,393	48,393
6371 Malpractice Insurance	40,523	50,000	32,082	50,000	50,000	50,000
6510 Maint & Repair - Buildings	8,307	-	-	10,000	10,000	10,000
6520 Maint & Repair - Heavy Equip	-	2,000	1,395	-	-	-
6522 Maint & Repair - Medical Equipment	3,799	4,000	608	4,000	4,000	4,000
6530 Maint & Repair - Auto Equip	2,987	7,000	15,649	10,000	10,000	10,000
6641 Copier Rental/Maintenance	6,243	9,000	3,366	9,000	9,000	9,000
6642 Postage Meter Rental	300	500	-	1,000	1,000	1,000
6643 Mobile Phone/Pager Rental	414	2,500	337	2,500	2,500	2,500
6662 Software Maintenance	33,771	38,800	34,696	40,000	40,000	40,000
6710 Dues & Memberships	9,648	18,000	16,203	18,000	18,000	18,000
6730 Janitor Services	18,350	21,000	13,950	24,000	24,000	24,000
6737 Shredding Services	885	1,000	890	1,000	1,000	1,000
6740 Laundry Services	1,362	2,000	1,636	3,000	3,000	3,000
6756 Training Expense	12,817	50,282	4,689	55,974	54,708	54,708
6847 Lab Fees	366,550	400,000	215,698	400,000	400,000	400,000
Total Contractual Services	822,218	912,432	604,055	1,103,574	1,169,969	1,169,969
7010 Office Supplies	15,458	10,000	4,985	12,000	12,000	12,000
7020 Reference Books/Publications	429	1,000	1,000	2,000	2,000	2,000
7110 Gasoline	9,352	10,000	4,004	10,000	10,000	10,000
7180 Laboratory Supplies	70,047	75,000	34,450	90,000	90,000	90,000
7181 Body Bags	38,000	40,000	29,450	50,000	50,000	50,000
7190 Wearing Apparel	4,161	4,000	577	5,000	5,000	5,000
7310 Auto & Truck Parts	55	-	-	-	-	-
7400 Signs, Badges & Markers	-	-	30	-	-	-
Total Supplies	137,501	140,000	74,496	169,000	169,000	169,000
8120 Automobiles	-	40,000	-	30,000	40,000	40,000
8170 Other Equipment	20,355	10,000	3,086	36,500	36,500	36,500
8171 Personal Computer/Accessories	3,704	4,000	808	4,000	4,000	4,000
Total Capital Outlay	24,059	54,000	3,894	70,500	80,500	80,500
<b>Total Health Fund</b>	<b>\$ 3,941,505</b>	<b>\$ 4,639,333</b>	<b>\$ 2,916,482</b>	<b>\$ 5,095,439</b>	<b>\$ 5,108,992</b>	<b>\$ 5,108,992</b>
<b>Total Medical Examiner</b>	<b>\$ 3,941,505</b>	<b>\$ 4,639,333</b>	<b>\$ 2,916,482</b>	<b>\$ 5,095,439</b>	<b>\$ 5,108,992</b>	<b>\$ 5,108,992</b>

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**Public Administrator  
3501**

Line Item Description	Previous Year			Budget Year		
	2022	2023	Exp. as of	2024	2024	2024
	Actual	Adopted	12/31/2023	Request	Rec.	Adopted
<b>Health Fund</b>						
5010 Regular Salaries	1,363,683	1,582,410	955,355	1,676,213	1,679,562	1,679,562
5036 Car Allowance	45,083	43,420	16,330	33,930	33,930	33,930
5040 FICA Taxes	100,662	126,497	70,526	128,231	131,058	131,058
5050 Pension Contributions	166,702	186,755	124,503	184,385	234,532	234,532
5060 Insurance Benefits	323,993	389,861	258,487	444,373	462,491	462,491
5061 Dental & Vision	2,390	1,986	1,142	1,876	2,007	2,007
5062 HSA Contribution	19,050	15,700	13,950	21,100	19,800	19,800
5066 Life Insurance Benefit	344	416	232	416	416	416
5090 Salary Adjustments	-	71,211	-	-	33,590	33,590
5150 Long Term Disability	7,235	10,023	10,023	8,379	8,397	8,397
Total Personnel Services	2,029,141	2,428,279	1,450,548	2,498,903	2,605,783	2,605,783
6010 Auditing & Accounting Services	5,000	5,000	-	5,000	5,000	5,000
6084 Interpreter Services	-	-	-	-	1,000	1,000
6086 Call Center Services	7,500	7,000	8,306	12,000	12,000	12,000
6110 Postage	10,256	8,000	3,315	8,000	8,000	8,000
6120 Mileage Reimbursement	11,157	14,000	8,116	14,000	14,000	14,000
6140 Travel Expense	1,922	2,500	2,839	3,500	3,500	3,500
6165 Coffee & Water Service	763	1,000	560	1,000	1,000	1,000
6230 Printing	464	2,000	709	2,000	2,000	2,000
6320 Worker's Compensation	7,098	7,513	7,513	7,513	9,969	9,969
6331 Official's Bond	5,250	5,300	5,250	5,300	5,300	5,300
6433 eFax Services	3,786	4,800	2,945	5,000	5,000	5,000
6521 Maint & Repair - IT Equipment	89	-	-	-	-	-
6641 Copier Rental/Maintenance	1,525	2,000	1,163	2,000	2,000	2,000
6662 Software Maintenance	49,101	50,000	33,963	52,000	52,000	52,000
6710 Dues & Memberships	3,209	3,750	3,051	3,750	3,750	3,750
6756 Training Expense	13,009	31,649	5,415	33,523	33,590	33,590
6760 Court Costs/Investigation Servs	1,809	2,500	1,525	2,500	2,500	2,500
6790 Other Contractual Services	-	2,000	45	2,000	2,000	2,000
Total Contractual Services	121,938	149,012	84,715	159,086	162,609	162,609
7010 Office Supplies	6,484	6,500	5,073	6,500	6,500	6,500
7020 Reference Books/Publications	478	-	-	900	900	900
Total Supplies	6,962	6,500	5,073	7,400	7,400	7,400
8150 Office Furniture & Fixtures	-	-	3,749	4,000	4,000	4,000
8172 Printers & Scanners	-	1,500	-	-	-	-
Total Capital Outlay	-	1,500	3,749	4,000	4,000	4,000
<b>Total Health Fund</b>	<b>\$ 2,158,041</b>	<b>\$ 2,585,291</b>	<b>\$ 1,544,085</b>	<b>\$ 2,669,389</b>	<b>\$ 2,779,792</b>	<b>\$ 2,779,792</b>
<b>Total Public Administrator</b>	<b>\$ 2,158,041</b>	<b>\$ 2,585,291</b>	<b>\$ 1,544,085</b>	<b>\$ 2,669,389</b>	<b>\$ 2,779,792</b>	<b>\$ 2,779,792</b>

**Indigent Burials\Cremations**  
**1525**

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
<b>Health Fund</b>						
6788 Indigent Burials\Cremations	\$ 126,371	\$ 150,000	\$ 80,984	\$ 150,000	\$ 150,000	\$ 150,000
Total Contractual Services	126,371	150,000	80,984	150,000	150,000	150,000
<b>Total Health Fund</b>	<b>\$ 126,371</b>	<b>\$ 150,000</b>	<b>\$ 80,984</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>
<b>Total Indigent Burials\Cremations</b>	<b>\$ 126,371</b>	<b>\$ 150,000</b>	<b>\$ 80,984</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>

**University Health  
2600**

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
<b>Health Fund</b>						
6061 Indigent Health Care	-	\$ 4,739,568	\$ 4,739,568	-	\$ 4,809,439	\$ 4,809,439
6070 Intergovernmental Agreements	4,809,439	-	-	-	-	-
6092 Drug Treatment Services	-	1,000,000	-	-	-	-
6310 Property Insurance	264,934	334,805	334,805	-	413,775	413,775
Total Contractual Services	5,074,373	6,074,373	5,074,373	-	5,223,214	5,223,214
<b>Total Health Fund</b>	<b>\$ 5,074,373</b>	<b>\$ 6,074,373</b>	<b>\$ 5,074,373</b>	<b>-</b>	<b>\$ 5,223,214</b>	<b>\$ 5,223,214</b>
<b>Total University Health</b>	<b>\$ 5,074,373</b>	<b>\$ 6,074,373</b>	<b>\$ 5,074,373</b>	<b>-</b>	<b>\$ 5,223,214</b>	<b>\$ 5,223,214</b>

**Jackson County Health Department  
2603**

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
<b>Health Fund</b>						
6070 Intergovernmental Agreements	\$ 500,000	-	-	-	-	-
6072 Health Department Expense	-	500,000	500,000	-	500,000	500,000
6380 Legal Liability Claims	-	124,181	124,181	-	15,752	15,752
Total Contractual Services	500,000	624,181	624,181	-	515,752	515,752
<b>Total Health Fund</b>	<b>\$ 500,000</b>	<b>\$ 624,181</b>	<b>\$ 624,181</b>	<b>-</b>	<b>\$ 515,752</b>	<b>\$ 515,752</b>
<b>American Rescue Plan Fund</b>						
6072 Health Department Expense	-	-	\$ 1,140,774	-	-	-
Total Contractual Services	-	-	1,140,774	-	-	-
<b>Total American Rescue Plan Fund</b>	<b>-</b>	<b>-</b>	<b>\$ 1,140,774</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Jackson County Health Department</b>	<b>\$ 500,000</b>	<b>\$ 624,181</b>	<b>\$ 1,764,955</b>	<b>-</b>	<b>\$ 515,752</b>	<b>\$ 515,752</b>



ARPA Disadvantaged Communities  
 7801

Line Item Description	Previous Year			Budget Year		
	2022	2023	Exp. as of	2024	2024	2024
	Actual	Adopted	12/31/2023	Request	Rec.	Adopted
<b>American Rescue Plan Fund</b>						
6789 Outside Agency Funding	\$ 180,198	-	-	-	-	-
Total Contractual Services	180,198	-	-	-	-	-
<b>Total American Rescue Plan Fund</b>	<b>\$ 180,198</b>	-	-	-	-	-
<b>Total ARPA Disadvantaged Communities</b>	<b>\$ 180,198</b>	-	-	-	-	-

**ARPA Public Health  
7802**

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
<b>American Rescue Plan Fund</b>						
6790 Other Contractual Services	\$ 2,940,165	-	-	-	-	-
Total Contractual Services	2,940,165	-	-	-	-	-
8173 Computer Equipment/Terminals	58,863	-	-	-	-	-
Total Capital Outlay	58,863	-	-	-	-	-
<b>Total American Rescue Plan Fund</b>	<b>\$ 2,999,027</b>	-	-	-	-	-
<b>Total ARPA Public Health</b>	<b>\$ 2,999,027</b>	-	-	-	-	-

## BUDGET OVERVIEW

### COUNTY PUBLIC SAFETY

<b>Account Type</b>	<b>2022 Actual</b>	<b>2023 Adopted</b>	<b>Exp. as of 12/31/2023</b>	<b>2024 Adopted</b>
Personnel Services	17,572,088	49,145,357	26,644,048	56,692,053
Contractual Services	31,843,113	40,261,975	18,966,132	44,300,268
Supplies	1,494,884	1,689,954	884,584	2,048,836
Capital Outlay	4,820,010	1,764,158	508,466	2,779,857
	<u>\$55,730,095</u>	<u>\$92,861,444</u>	<u>\$47,003,230</u>	<u>\$105,821,014</u>

<b>Department</b>				
COMBAT Programming	10,900,448	12,277,283	4,706,165	12,528,743
Regional Radio System	3,803,067	190,930	93,764	946,231
911 Initiatives	95	-	-	3,500,000
COMBAT Administration	989,152	1,267,871	627,559	1,337,806
Jackson County Drug Task Force	2,672,957	3,342,311	1,931,364	3,571,616
KC Police Department	3,467,689	3,342,311	-	3,421,616
Prosecuting Attorney	4,994,504	7,678,813	4,644,865	8,725,313
Criminal Prosecution	4,617,221	3,342,311	1,848,954	3,421,616
Deferred Prosecution	793,770	2,110,933	1,012,296	2,161,020
Family Support	2,754,142	2,952,052	1,951,201	3,605,030
Public Defender	336,788	356,961	222,599	365,841
Sheriff's Office	5,568,485	14,914,609	8,722,374	18,125,348
Sheriff Fleet Replacement	459,250	699,707	4,879	720,922
Corrections	10,873,589	32,585,151	17,181,038	39,689,912
Detention Population Control	583,001	900,201	308,307	-
Emergency 911	2,915,937	6,900,000	3,747,865	3,700,000
	<u>\$55,730,095</u>	<u>\$92,861,444</u>	<u>\$47,003,230</u>	<u>\$105,821,014</u>

<b>Fund</b>				
General Fund	18,408,765	46,789,342	28,408,540	56,253,013
Health Fund	5,758,466	6,470,000	3,951,175	7,793,513
Special Road and Bridge Fund	459,250	699,707	4,879	-
Anti-Crime Sales Tax Fund	24,024,238	30,960,353	10,434,645	31,694,968
County Improvement Fund	-	-	-	865,700
Prosecuting Attorney Training	-	7,500	-	7,200
Law Enforcement Training	19,322	50,000	43,032	40,000
Pros Attny Sales Tax Collec	125,052	179,251	86,425	181,202
911 System Fund	6,719,099	7,090,930	3,841,629	8,146,231
Inmate Security Fund	100,543	208,224	82,715	208,224
Federal Forfeiture Fund	-	-	-	150,000
Sheriff Revolving Fund	115,360	406,137	150,189	480,963
	<u>\$55,730,095</u>	<u>\$92,861,444</u>	<u>\$47,003,230</u>	<u>\$105,821,014</u>

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

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

**COMBAT Administration**  
**4401**

Line Item Description	Previous Year			Budget Year		
	2022	2023	Exp. as of	2024	2024	2024
	Actual	Adopted	12/31/2023	Request	Rec.	Adopted
<b>Anti-Crime Sales Tax Fund</b>						
5010 Regular Salaries	\$ 476,671	\$ 497,598	\$ 318,922	\$ 524,963	\$ 524,963	\$ 524,963
5025 Part Time Salaries	17,605	60,403	10,412	62,441	52,252	52,252
5027 Board/Commission Salaries	11,600	43,200	10,000	43,200	43,200	43,200
5030 Over Time Salaries	1,600	-	2,386	6,000	6,000	6,000
5040 FICA Taxes	37,242	47,712	25,107	48,249	49,609	49,609
5050 Pension Contributions	55,936	57,198	42,899	57,745	74,061	74,061
5060 Insurance Benefits	75,664	71,979	42,881	69,466	73,905	73,905
5061 Dental & Vision	480	380	193	312	335	335
5062 HSA Contribution	1,300	1,300	975	1,300	1,300	1,300
5066 Life Insurance Benefit	82	91	51	91	91	91
5090 Salary Adjustments	-	22,391	-	-	11,750	11,750
5150 Long Term Disability	2,729	2,791	2,791	2,936	2,936	2,936
Total Personnel Services	680,909	805,043	456,616	816,703	840,402	840,402
6010 Auditing & Accounting Services	-	75,000	-	75,000	75,000	75,000
6080 Other Professional Services	24,150	26,368	13,287	36,040	36,040	36,040
6085 Temp Agency Services	18,044	-	27,282	-	-	-
6110 Postage	111	500	183	500	500	500
6120 Mileage Reimbursement	13	500	282	500	500	500
6140 Travel Expense	-	1,500	-	-	-	-
6210 Advertising	3,000	30,000	5,410	5,000	5,000	5,000
6230 Printing	7,693	15,000	9,300	30,000	30,000	30,000
6320 Worker's Compensation	2,155	1,753	1,753	-	6,309	6,309
6380 Legal Liability Claims	-	-	-	-	26,835	26,835
6641 Copier Rental/Maintenance	1,389	2,500	833	2,575	2,575	2,575
6661 Software Purchases	-	5,000	-	8,000	8,000	8,000
6662 Software Maintenance	213,407	195,500	95,804	194,994	194,994	194,994
6663 Software as a Service	1,949	6,000	1,000	2,800	2,800	2,800
6710 Dues & Memberships	384	1,000	300	1,000	1,000	1,000
6738 Moving Services	748	2,500	-	2,500	2,500	2,500
6756 Training Expense	3,791	9,953	3,519	10,501	10,501	10,501
6799 Marketing	-	65,000	-	65,000	65,000	65,000
Total Contractual Services	276,834	438,074	158,952	434,410	467,554	467,554
7010 Office Supplies	4,986	5,000	1,251	5,000	5,000	5,000
7020 Reference Books/Publications	-	800	-	800	800	800
7021 Newspaper/Mag Subscriptions	297	650	374	350	350	350
7051 Gifts/Awards	-	500	154	500	500	500
7160 Food	306	750	7,973	8,000	8,000	8,000
7190 Wearing Apparel	2,709	5,000	-	5,000	5,000	5,000
Total Supplies	8,297	12,700	9,752	19,650	19,650	19,650
8060 Other Improvements	-	600	-	600	600	600
8150 Office Furniture & Fixtures	22,762	3,854	-	4,000	4,000	4,000
8160 Radio/Communications Equipment	-	600	-	600	600	600
8171 Personal Computer/Accessories	350	7,000	2,239	5,000	5,000	5,000
Total Capital Outlay	23,112	12,054	2,239	10,200	10,200	10,200
<b>Total Anti-Crime Sales Tax Fund</b>	<b>\$ 989,152</b>	<b>\$ 1,267,871</b>	<b>\$ 627,559</b>	<b>\$ 1,280,963</b>	<b>\$ 1,337,806</b>	<b>\$ 1,337,806</b>
<b>Total COMBAT Administration</b>	<b>\$ 989,152</b>	<b>\$ 1,267,871</b>	<b>\$ 627,559</b>	<b>\$ 1,280,963</b>	<b>\$ 1,337,806</b>	<b>\$ 1,337,806</b>

**COMBAT Programming**  
**4407**

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
<b>Anti-Crime Sales Tax Fund</b>						
6005 Community Crime Prevention	\$ 5,416,001	\$ 6,015,630	\$ 2,508,634	\$ 6,935,616	\$ 4,957,233	\$ 4,957,233
6006 Community Crime Treatment	4,165,739	1,473,703	1,748,405	3,906,300	6,142,836	6,142,836
6007 Community Crime LESBI	1,318,708	4,787,950	449,126	1,435,367	1,428,674	1,428,674
Total Contractual Services	10,900,448	12,277,283	4,706,165	12,277,283	12,528,743	12,528,743
<b>Total Anti-Crime Sales Tax Fund</b>	<b>\$ 10,900,448</b>	<b>\$ 12,277,283</b>	<b>\$ 4,706,165</b>	<b>\$ 12,277,283</b>	<b>\$ 12,528,743</b>	<b>\$ 12,528,743</b>
<b>Total COMBAT Programming</b>	<b>\$ 10,900,448</b>	<b>\$ 12,277,283</b>	<b>\$ 4,706,165</b>	<b>\$ 12,277,283</b>	<b>\$ 12,528,743</b>	<b>\$ 12,528,743</b>

**Jackson County Drug Task Force  
4151**

Line Item Description	Previous Year			Budget Year		
	2022	2023	Exp. as of	2024	2024	2024
	Actual	Adopted	12/31/2023	Request	Rec.	Adopted
<b>Anti-Crime Sales Tax Fund</b>						
5010 Regular Salaries	\$ 294,956	\$ 354,547	\$ 201,701	\$ 370,013	\$ 308,300	\$ 308,300
5025 Part Time Salaries	15,298	15,298	10,434	16,068	16,068	16,068
5030 Over Time Salaries	16,315	20,000	15,252	20,000	20,000	20,000
5038 Uniform Allowance	-	-	1,800	2,600	2,600	2,600
5040 FICA Taxes	24,769	31,044	17,252	29,535	26,842	26,842
5050 Pension Contributions	41,496	42,955	30,369	40,702	45,575	45,575
5060 Insurance Benefits	30,929	39,131	18,184	42,261	31,340	31,340
5061 Dental & Vision	250	186	73	201	128	128
5066 Life Insurance Benefit	64	78	42	78	65	65
5090 Salary Adjustments	-	15,954	-	-	6,487	6,487
5130 Vacation Payout	-	6,500	-	6,500	6,500	6,500
5140 Sick Leave Pay Out	-	7,100	-	7,100	7,100	7,100
5150 Long Term Disability	1,877	1,849	1,849	1,930	1,621	1,621
Total Personnel Services	425,955	534,642	296,956	536,988	472,626	472,626
6020 Legal Services	1,109	3,500	399	3,500	3,500	3,500
6070 Intergovernmental Agreements	1,254,721	1,263,352	904,318	1,545,471	1,545,471	1,545,471
6087 Locksmith Services	-	300	365	200	200	200
6110 Postage	231	170	157	270	270	270
6160 Meeting Expense	599	800	34	800	800	800
6165 Coffee & Water Service	664	1,000	178	650	650	650
6230 Printing	191	250	204	250	250	250
6310 Property Insurance	-	-	-	5,000	-	-
6320 Worker's Compensation	1,648	1,628	1,628	1,628	2,090	2,090
6340 Personal Property Insurance	-	-	-	-	5,000	5,000
6370 Vehicle Liability Insurance	10,060	7,648	1,325	7,648	9,905	9,905
6410 Natural Gas	3,126	3,500	1,812	3,500	3,500	3,500
6420 Electricity	7,275	7,700	3,827	7,700	7,700	7,700
6430 Telephone Utility	5,716	8,000	4,551	7,000	7,000	7,000
6440 Water	241	300	124	300	300	300
6450 Sewer Service	656	700	298	700	700	700
6460 Refuse Collection	631	900	496	800	800	800
6510 Maint & Repair - Buildings	883	700	-	350	350	350
6530 Maint & Repair - Auto Equip	10,880	13,000	6,265	13,000	13,000	13,000
6540 Maint & Repair - Office Equip	4,732	4,000	3,060	4,000	4,000	4,000
6570 Maint & Repair - Miscellaneous	486	1,000	-	1,000	1,000	1,000
6620 Rent - Buildings	-	50,400	37,800	50,400	50,400	50,400
6630 Rent - Auto Equipment	141,999	165,000	133,290	170,000	170,000	170,000
6641 Copier Rental/Maintenance	1,245	2,500	876	1,700	1,700	1,700
6643 Mobile Phone/Pager Rental	26,570	26,000	13,279	21,000	21,000	21,000
6661 Software Purchases	8,501	9,100	-	12,000	12,000	12,000
6662 Software Maintenance	13,673	15,000	15,140	18,000	18,000	18,000
6670 Rent - Miscellaneous	182	170	-	220	220	220
6710 Dues & Memberships	150	150	80	200	200	200
6756 Training Expense	51,168	50,021	18,677	45,000	43,766	43,766
6790 Other Contractual Services	84,472	321,580	132,985	210,220	284,902	284,902
6794 Car Wash Services	299	500	137	400	400	400
6795 Alarm/Security Services	516	600	365	670	670	670
6797 REGIS Charges	2,186	2,500	1,708	2,500	2,500	2,500
6798 Grant Match	-	160,000	-	160,000	160,000	160,000
6844 Narcotic Purchases	264,095	300,000	117,101	300,000	300,000	300,000
6845 Investigative Expense	3,879	5,500	5,061	7,500	75,000	75,000
6846 Informant Fee	19,194	20,000	9,581	18,000	18,000	18,000
6911 Interest-Lease	492	-	-	-	-	-
6931 Lease Principal Payments	49,908	-	-	-	-	-
Total Contractual Services	1,972,381	2,447,469	1,415,121	2,621,577	2,765,244	2,765,244
7010 Office Supplies	2,214	2,500	1,840	2,500	2,500	2,500
7041 Paper Supplies - Copier Paper	-	500	396	450	450	450
7051 Gifts/Awards	410	1,000	360	1,000	1,000	1,000

**Jackson County Drug Task Force  
4151**

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
7110 Gasoline	91,130	100,000	54,043	100,000	100,000	100,000
7130 Building Cleaning Supplies	1,362	2,000	847	1,800	1,800	1,800
7165 Livestock Supplies/Services	896	1,500	736	1,300	1,300	1,300
7180 Laboratory Supplies	3,900	4,000	2,232	4,000	4,000	4,000
7190 Wearing Apparel	69,703	17,000	-	5,000	5,000	5,000
7230 Other Operating Supplies	2,594	3,500	3,013	3,500	3,500	3,500
7310 Auto & Truck Parts	497	750	11	500	500	500
7400 Signs, Badges & Markers	6,492	3,500	-	1,500	1,500	1,500
7410 License Plates & Registration	676	750	766	950	950	950
7510 Small Tools/Minor Equipment	-	200	-	50	50	50
7520 Small Arms & Ammunition	4,277	5,000	-	28,500	28,500	28,500
7521 Operating Equipment - Law Enforcement	6,663	35,000	7,821	12,900	12,900	12,900
7601 Computer Accessories	6,395	3,000	-	3,000	3,000	3,000
Total Supplies	197,210	180,200	72,066	166,950	166,950	166,950
8120 Automobiles	77,412	150,000	147,222	-	-	-
8150 Office Furniture & Fixtures	-	30,000	-	13,000	13,000	13,000
8201 PC Lifecycle Lease	-	-	-	3,796	3,796	3,796
Total Capital Outlay	77,412	180,000	147,222	16,796	16,796	16,796
<b>Total Anti-Crime Sales Tax Fund</b>	<b>\$ 2,672,957</b>	<b>\$ 3,342,311</b>	<b>\$ 1,931,364</b>	<b>\$ 3,342,311</b>	<b>\$ 3,421,616</b>	<b>\$ 3,421,616</b>
<b>Federal Forfeiture Fund</b>						
8120 Automobiles	-	-	-	-	\$ 150,000	\$ 150,000
Total Capital Outlay	-	-	-	-	150,000	150,000
<b>Total Federal Forfeiture Fund</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>
<b>Total Jackson County Drug Task Force</b>	<b>\$ 2,672,957</b>	<b>\$ 3,342,311</b>	<b>\$ 1,931,364</b>	<b>\$ 3,342,311</b>	<b>\$ 3,571,616</b>	<b>\$ 3,571,616</b>



KC Police Department  
4153

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
<b>Anti-Crime Sales Tax Fund</b>						
6070 Intergovernmental Agreements	\$ 3,467,689	\$ 3,342,311	-	-	\$ 3,421,616	\$ 3,421,616
Total Contractual Services	3,467,689	3,342,311	-	-	3,421,616	3,421,616
<b>Total Anti-Crime Sales Tax Fund</b>	<b>\$ 3,467,689</b>	<b>\$ 3,342,311</b>	<b>-</b>	<b>-</b>	<b>\$ 3,421,616</b>	<b>\$ 3,421,616</b>
<b>Total KC Police Department</b>	<b>\$ 3,467,689</b>	<b>\$ 3,342,311</b>	<b>-</b>	<b>-</b>	<b>\$ 3,421,616</b>	<b>\$ 3,421,616</b>

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**Prosecutor - Prosecuting Attorney  
4101**

Line Item Description	Previous Year			Budget Year		
	2022	2023	Exp. as of	2024	2024	2024
	Actual	Adopted	12/31/2023	Request	Rec.	Adopted
<b>General Fund</b>						
5010 Regular Salaries	\$ 6,162,803	\$ 7,585,913	\$ 4,692,577	\$ 8,395,775	\$ 8,522,594	\$ 8,522,594
5015 Elected Official Salaries	169,208	169,214	110,779	169,208	180,018	180,018
5020 Seasonal Salaries	-	3,750	-	9,360	9,360	9,360
5025 Part Time Salaries	165,395	254,406	86,883	240,262	240,262	240,262
5030 Over Time Salaries	11,872	-	6,792	7,500	7,500	7,500
5037 Mobile Phone Allowance	1,971	1,980	1,320	1,980	1,980	1,980
5040 FICA Taxes	471,203	613,004	357,138	674,331	685,430	685,430
5050 Pension Contributions	831,171	853,066	576,463	942,159	1,192,333	1,192,333
5056 Prosecutors Pension	11,628	-	-	15,504	15,504	15,504
5060 Insurance Benefits	1,043,654	1,258,260	762,588	1,404,049	1,513,788	1,513,788
5061 Dental & Vision	8,281	6,965	4,217	7,252	7,787	7,787
5062 HSA Contribution	66,175	62,900	52,950	68,100	70,400	70,400
5066 Life Insurance Benefit	1,286	1,521	824	1,521	1,547	1,547
5094 Salary Savings	-	(281,108)	-	-	(300,000)	(300,000)
5099 Charge Out	(4,425,267)	(3,628,453)	(2,418,969)	-	(4,230,707)	(4,230,707)
5150 Long Term Disability	37,283	40,076	40,076	44,076	44,765	44,765
Total Personnel Services	4,556,664	6,941,494	4,273,639	11,981,077	7,962,561	7,962,561
6020 Legal Services	4,275	10,000	-	10,000	10,000	10,000
6050 Court Reporting Services	9,763	-	-	-	-	-
6080 Other Professional Services	169	-	-	-	-	-
6084 Interpreter Services	2,264	5,000	3,223	5,000	5,000	5,000
6110 Postage	8,076	10,000	4,414	10,000	10,000	10,000
6120 Mileage Reimbursement	112	-	555	-	-	-
6121 Parking Expenses	9,259	10,000	5,045	10,000	10,000	10,000
6140 Travel Expense	2,303	5,000	4,155	5,000	5,000	5,000
6160 Meeting Expense	15,696	15,000	4,785	15,000	15,000	15,000
6210 Advertising	-	1,500	-	1,500	1,500	1,500
6230 Printing	1,000	1,000	990	1,000	1,000	1,000
6240 Office Services Charges	125	-	-	-	-	-
6320 Worker's Compensation	72,627	74,413	74,413	-	52,041	52,041
6370 Vehicle Liability Insurance	-	6,555	6,555	6,555	33,401	33,401
6380 Legal Liability Claims	-	495	495	495	63	63
6439 TV Services	-	2,000	645	2,000	2,000	2,000
6530 Maint & Repair - Auto Equip	2,610	2,500	273	2,500	2,500	2,500
6540 Maint & Repair - Office Equip	-	15,000	-	15,000	15,000	15,000
6641 Copier Rental/Maintenance	9,452	-	7,313	-	-	-
6643 Mobile Phone/Pager Rental	252	1,500	-	1,500	1,500	1,500
6661 Software Purchases	-	2,500	1,510	2,500	2,500	2,500
6710 Dues & Memberships	28,250	20,000	11,307	20,000	20,000	20,000
6756 Training Expense	58,808	147,605	46,748	171,294	166,845	166,845
6760 Court Costs/Investigation Servs	14,667	20,000	17,540	20,000	20,000	20,000
6790 Other Contractual Services	2,272	8,000	2,701	8,000	8,000	8,000
6793 Catering Services	7,945	7,500	4,372	7,500	7,500	7,500
6797 REGIS Charges	2,534	5,000	3,122	5,000	5,000	5,000
Total Contractual Services	252,459	370,568	200,162	319,844	393,850	393,850
7010 Office Supplies	15,045	20,000	12,687	20,000	20,000	20,000
7020 Reference Books/Publications	3,638	15,000	2,180	15,000	15,000	15,000
7021 Newspaper/Mag Subscriptions	1,807	2,000	280	2,000	2,000	2,000
7041 Paper Supplies - Copier Paper	2,987	5,000	4,999	5,000	5,000	5,000
7110 Gasoline	6,175	7,500	7,068	7,500	7,500	7,500
7190 Wearing Apparel	2,455	2,500	550	2,500	2,500	2,500
7400 Signs, Badges & Markers	920	3,000	370	3,500	3,500	3,500
Total Supplies	33,026	55,000	28,133	55,500	55,500	55,500
8171 Personal Computer/Accessories	460	-	-	-	-	-
8210 Vehicle Lease Program	26,843	125,000	56,506	125,000	125,000	125,000
Total Capital Outlay	27,303	125,000	56,506	125,000	125,000	125,000

**Prosecutor - Prosecuting Attorney  
4101**

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
<b>Total General Fund</b>	<b>\$ 4,869,452</b>	<b>\$ 7,492,062</b>	<b>\$ 4,558,440</b>	<b>\$ 12,481,421</b>	<b>\$ 8,536,911</b>	<b>\$ 8,536,911</b>
<b>Prosecuting Attorney Training</b>						
6756 Training Expense	-	\$ 7,500	-	-	\$ 7,200	\$ 7,200
Total Contractual Services	-	7,500	-	-	7,200	7,200
<b>Total Prosecuting Attorney Training</b>	<b>-</b>	<b>\$ 7,500</b>	<b>-</b>	<b>-</b>	<b>\$ 7,200</b>	<b>\$ 7,200</b>
<b>Pros Attny Sales Tax Collec</b>						
5010 Regular Salaries	\$ 86,017	\$ 126,193	\$ 59,704	\$ 128,773	\$ 88,650	\$ 88,650
5040 FICA Taxes	6,355	9,654	4,415	9,852	6,782	6,782
5050 Pension Contributions	14,793	13,882	9,255	14,166	12,136	12,136
5060 Insurance Benefits	17,164	26,234	12,384	28,407	21,345	21,345
5061 Dental & Vision	56	94	19	69	34	34
5066 Life Insurance Benefit	25	39	17	39	39	39
5150 Long Term Disability	642	631	631	645	444	444
Total Personnel Services	125,052	176,727	86,425	181,951	129,430	129,430
6756 Training Expense	-	2,524	-	2,574	1,772	1,772
Total Contractual Services	-	2,524	-	2,574	1,772	1,772
8150 Office Furniture & Fixtures	-	-	-	-	50,000	50,000
Total Capital Outlay	-	-	-	-	50,000	50,000
<b>Total Pros Attny Sales Tax Collec</b>	<b>\$ 125,052</b>	<b>\$ 179,251</b>	<b>\$ 86,425</b>	<b>\$ 184,525</b>	<b>\$ 181,202</b>	<b>\$ 181,202</b>
<b>Total Prosecuting Attorney</b>	<b>\$ 4,994,504</b>	<b>\$ 7,678,813</b>	<b>\$ 4,644,865</b>	<b>\$ 12,665,946</b>	<b>\$ 8,725,313</b>	<b>\$ 8,725,313</b>

**Prosecutor -Criminal Prosecution  
4152**

Line Item Description	Previous Year			Budget Year		
	2022	2023	Exp. as of	2024	2024	2024
	Actual	Adopted	12/31/2023	Request	Rec.	Adopted
<b>Anti-Crime Sales Tax Fund</b>						
5095 Grant Match Salary Savings	-	-	-	-	(250,000)	(250,000)
5098 Charge in	4,425,267	2,613,811	1,742,541	-	3,193,116	3,193,116
Total Personnel Services	4,425,267	2,613,811	1,742,541	-	2,943,116	2,943,116
6050 Court Reporting Services	991	5,000	3,185	5,000	15,000	15,000
6085 Temp Agency Services	16,546	15,000	-	15,000	5,000	5,000
6110 Postage	1,430	-	-	-	-	-
6140 Travel Expense	7,909	20,000	2,236	20,000	20,000	20,000
6160 Meeting Expense	1,583	-	-	-	-	-
6230 Printing	1,441	-	147	-	-	-
6530 Maint & Repair - Auto Equip	122	-	-	-	-	-
6641 Copier Rental/Maintenance	1,846	-	-	-	-	-
6643 Mobile Phone/Pager Rental	-	1,000	-	1,000	1,000	1,000
6661 Software Purchases	-	250,000	-	250,000	-	-
6662 Software Maintenance	75,500	100,000	99,199	100,000	100,000	100,000
6710 Dues & Memberships	28,624	20,000	-	20,000	20,000	20,000
6760 Court Costs/Investigation Servs	15,012	20,000	450	20,000	20,000	20,000
6797 REGIS Charges	2,500	-	-	-	-	-
6798 Grant Match	-	250,000	-	250,000	250,000	250,000
Total Contractual Services	153,504	681,000	105,217	681,000	431,000	431,000
7010 Office Supplies	2,999	10,000	1,167	10,000	10,000	10,000
7020 Reference Books/Publications	13,903	20,000	-	20,000	20,000	20,000
7041 Paper Supplies - Copier Paper	-	2,500	-	2,500	2,500	2,500
7110 Gasoline	9,142	5,000	30	5,000	5,000	5,000
Total Supplies	26,043	37,500	1,197	37,500	37,500	37,500
8170 Other Equipment	12,157	10,000	-	10,000	10,000	10,000
8171 Personal Computer/Accessories	250	-	-	-	-	-
Total Capital Outlay	12,407	10,000	-	10,000	10,000	10,000
<b>Total Anti-Crime Sales Tax Fund</b>	<b>\$ 4,617,221</b>	<b>\$ 3,342,311</b>	<b>\$ 1,848,954</b>	<b>\$ 728,500</b>	<b>\$ 3,421,616</b>	<b>\$ 3,421,616</b>
<b>Total Criminal Prosecution</b>	<b>\$ 4,617,221</b>	<b>\$ 3,342,311</b>	<b>\$ 1,848,954</b>	<b>\$ 728,500</b>	<b>\$ 3,421,616</b>	<b>\$ 3,421,616</b>

Prosecutor -Deferred Prosecution  
4154

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
<b>Anti-Crime Sales Tax Fund</b>						
5010 Regular Salaries	\$ 120,427	\$ 248,991	\$ 98,832	\$ 255,025	\$ 255,025	\$ 255,025
5025 Part Time Salaries	52,911	-	35,600	-	-	-
5037 Mobile Phone Allowance	9	-	-	-	-	-
5040 FICA Taxes	12,300	19,047	9,441	19,510	19,510	19,510
5050 Pension Contributions	27,004	27,390	24,434	28,053	34,914	34,914
5060 Insurance Benefits	45,486	67,790	36,561	75,920	80,769	80,769
5061 Dental & Vision	302	484	226	441	471	471
5062 HSA Contribution	975	1,300	975	1,300	1,300	1,300
5066 Life Insurance Benefit	32	65	25	65	65	65
5098 Charge in	-	1,014,642	676,428	-	1,037,591	1,037,591
5150 Long Term Disability	1,171	1,245	1,245	1,275	1,275	1,275
Total Personnel Services	260,617	1,380,954	883,767	381,589	1,430,920	1,430,920
6092 Drug Treatment Services	527,076	725,000	128,529	725,000	725,000	725,000
6756 Training Expense	-	4,979	-	5,100	5,100	5,100
Total Contractual Services	527,076	729,979	128,529	730,100	730,100	730,100
7010 Office Supplies	4,894	-	-	-	-	-
7110 Gasoline	1,183	-	-	-	-	-
Total Supplies	6,076	-	-	-	-	-
<b>Total Anti-Crime Sales Tax Fund</b>	<b>\$ 793,770</b>	<b>\$ 2,110,933</b>	<b>\$ 1,012,296</b>	<b>\$ 1,111,689</b>	<b>\$ 2,161,020</b>	<b>\$ 2,161,020</b>
<b>Total Deferred Prosecution</b>	<b>\$ 793,770</b>	<b>\$ 2,110,933</b>	<b>\$ 1,012,296</b>	<b>\$ 1,111,689</b>	<b>\$ 2,161,020</b>	<b>\$ 2,161,020</b>

**Prosecutor -Family Support  
4103**

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
<b>General Fund</b>						
5010 Regular Salaries	\$ 1,646,483	\$ 1,856,428	\$ 1,140,145	\$ 1,939,999	\$ 1,777,101	\$ 1,777,101
5025 Part Time Salaries	15,028	18,658	11,221	19,791	19,791	19,791
5030 Over Time Salaries	-	-	599	-	-	-
5040 FICA Taxes	119,240	143,440	82,923	149,926	137,465	137,465
5050 Pension Contributions	214,553	204,208	136,139	213,400	243,287	243,287
5060 Insurance Benefits	318,620	373,497	239,748	406,193	404,119	404,119
5061 Dental & Vision	2,400	1,997	1,253	2,076	2,104	2,104
5062 HSA Contribution	9,625	10,600	6,375	10,300	9,000	9,000
5066 Life Insurance Benefit	334	390	219	390	390	390
5094 Salary Savings	-	(187,400)	-	-	-	-
5150 Long Term Disability	9,402	9,374	9,374	9,798	8,984	8,984
Total Personnel Services	2,335,685	2,431,192	1,627,995	2,751,873	2,602,241	2,602,241
6080 Other Professional Services	-	100	-	100	100	100
6110 Postage	25,450	30,000	9,019	30,000	30,000	30,000
6120 Mileage Reimbursement	-	200	338	200	200	200
6121 Parking Expenses	10,800	11,600	8,114	11,232	11,232	11,232
6160 Meeting Expense	644	200	459	600	600	600
6230 Printing	3,968	1,000	390	1,000	1,000	1,000
6310 Property Insurance	334	399	399	400	493	493
6580 Maint & Repair - Data Pro	1,790	2,000	1,790	2,000	2,000	2,000
6620 Rent - Buildings	114	302,182	226,246	311,174	311,174	311,174
6641 Copier Rental/Maintenance	2,111	2,200	1,612	2,500	2,500	2,500
6662 Software Maintenance	4,907	6,700	11,806	10,000	10,000	10,000
6710 Dues & Memberships	2,740	3,500	3,809	3,500	3,500	3,500
6737 Shredding Services	900	1,500	390	1,500	1,500	1,500
6739 Carpet Cleaning Services	49	2,000	-	2,000	2,000	2,000
6756 Training Expense	13,498	37,129	1,064	38,799	35,540	35,540
6760 Court Costs/Investigation Servs	32,439	60,000	22,580	60,000	60,000	60,000
6790 Other Contractual Services	-	100	-	100	100	100
6795 Alarm/Security Services	-	250	8	250	250	250
6797 REGIS Charges	1,673	1,800	1,973	2,200	2,200	2,200
6911 Interest-Lease	8,524	-	-	-	-	-
6931 Lease Principal Payments	284,090	-	-	-	-	-
Total Contractual Services	394,032	462,860	289,996	477,555	474,389	474,389
7010 Office Supplies	6,867	8,000	3,002	8,000	8,000	8,000
7020 Reference Books/Publications	284	300	312	-	-	-
7041 Paper Supplies - Copier Paper	1,991	2,500	-	2,500	2,500	2,500
7400 Signs, Badges & Markers	69	200	191	200	200	200
Total Supplies	9,211	11,000	3,505	10,700	10,700	10,700
8171 Personal Computer/Accessories	15,214	47,000	29,705	-	-	-
8172 Printers & Scanners	-	-	-	17,700	17,700	17,700
Total Capital Outlay	15,214	47,000	29,705	17,700	17,700	17,700
<b>Total General Fund</b>	<b>\$ 2,754,142</b>	<b>\$ 2,952,052</b>	<b>\$ 1,951,201</b>	<b>\$ 3,257,828</b>	<b>\$ 3,105,030</b>	<b>\$ 3,105,030</b>
<b>County Improvement Fund</b>						
6783 Scanning Services	-	-	-	-	\$ 500,000	\$ 500,000
Total Contractual Services	-	-	-	-	500,000	500,000
<b>Total County Improvement Fund</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>
<b>Total Family Support</b>	<b>\$ 2,754,142</b>	<b>\$ 2,952,052</b>	<b>\$ 1,951,201</b>	<b>\$ 3,257,828</b>	<b>\$ 3,605,030</b>	<b>\$ 3,605,030</b>

**Public Defender  
3003**

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
<b>General Fund</b>						
6620 Rent - Buildings	48,450	356,961	222,599	365,841	365,841	365,841
6911 Interest-Lease	7,747	-	-	-	-	-
6931 Lease Principal Payments	280,592	-	-	-	-	-
Total Contractual Services	336,788	356,961	222,599	365,841	365,841	365,841
<b>Total General Fund</b>	<b>\$ 336,788</b>	<b>\$ 356,961</b>	<b>\$ 222,599</b>	<b>\$ 365,841</b>	<b>\$ 365,841</b>	<b>\$ 365,841</b>
<b>Total Public Defender</b>	<b>\$ 336,788</b>	<b>\$ 356,961</b>	<b>\$ 222,599</b>	<b>\$ 365,841</b>	<b>\$ 365,841</b>	<b>\$ 365,841</b>



**Sheriff's Office  
4201**

Line Item Description	Previous Year			Budget Year		
	2022	2023	Exp. as of	2024	2024	2024
	Actual	Adopted	12/31/2023	Request	Rec.	Adopted
<b>General Fund</b>						
5010 Regular Salaries	1,327,597	7,830,195	4,104,229	8,382,424	8,501,336	8,501,336
5015 Elected Official Salaries	169,208	169,214	110,779	169,208	180,018	180,018
5025 Part Time Salaries	61,427	101,118	51,428	133,337	136,030	136,030
5030 Over Time Salaries	118,817	500,000	382,348	640,680	640,680	640,680
5033 Education Incentive	-	37,800	18,500	30,600	26,400	26,400
5035 Shift Differential Incentive	31,159	30,264	13,713	48,828	48,828	48,828
5038 Uniform Allowance	-	127,200	73,450	132,000	132,000	132,000
5040 FICA Taxes	112,785	661,749	344,920	664,406	736,749	736,749
5050 Pension Contributions	920,064	940,359	626,906	940,691	1,292,615	1,292,615
5060 Insurance Benefits	302,742	1,723,175	975,976	1,917,731	2,086,886	2,086,886
5061 Dental & Vision	10,701	10,348	5,266	10,210	11,290	11,290
5062 HSA Contribution	39,000	38,600	25,925	35,500	32,900	32,900
5066 Life Insurance Benefit	1,472	1,859	878	1,897	2,027	2,027
5090 Salary Adjustments	-	400,000	-	400,000	214,185	214,185
5094 Salary Savings	-	(876,851)	-	-	(1,100,000)	(1,100,000)
5150 Long Term Disability	40,513	40,517	40,517	43,410	44,074	44,074
Total Personnel Services	3,135,486	11,735,547	6,774,835	13,550,922	12,986,018	12,986,018
6005 Community Crime Prevention	5,000	5,000	5,500	6,000	6,000	6,000
6070 Intergovernmental Agreements	36,875	36,875	55,500	60,500	60,500	60,500
6083 Transcription Services	-	2,500	-	2,500	2,500	2,500
6087 Locksmith Services	1,574	4,000	1,442	4,000	4,000	4,000
6089 Veterinarian Services	-	500	-	500	500	500
6110 Postage	2,959	4,000	181	4,000	4,000	4,000
6120 Mileage Reimbursement	351	350	-	350	350	350
6130 Freight & Drayage	565	250	297	500	500	500
6140 Travel Expense	65	5,000	338	5,000	5,000	5,000
6160 Meeting Expense	1,154	13,000	3,879	7,700	7,700	7,700
6165 Coffee & Water Service	1,617	2,450	1,809	4,700	4,700	4,700
6170 Transportation Expense	158,908	165,400	78,282	165,400	165,400	165,400
6210 Advertising	-	-	-	5,000	5,000	5,000
6230 Printing	4,569	5,000	2,780	7,500	7,500	7,500
6310 Property Insurance	5,645	7,888	7,888	-	9,749	9,749
6320 Worker's Compensation	195,502	261,291	261,291	-	253,809	253,809
6330 Bond & Surety	400	400	400	-	-	-
6370 Vehicle Liability Insurance	-	312,483	312,483	-	118,613	118,613
6372 Equipment Liability Insurance	-	547	547	-	-	-
6380 Legal Liability Claims	25,648	527	527	-	1,170,049	1,170,049
6410 Natural Gas	4,943	4,100	2,445	4,900	4,900	4,900
6420 Electricity	26,688	32,400	17,751	32,400	28,600	28,600
6430 Telephone Utility	1,067	1,200	686	1,400	1,400	1,400
6432 Mobile Phone Services	82,966	82,560	54,783	98,600	98,600	98,600
6439 TV Services	1,891	2,100	1,467	2,200	2,200	2,200
6440 Water	1,548	1,800	1,056	2,100	2,100	2,100
6450 Sewer Service	308	400	184	500	500	500
6460 Refuse Collection	1,392	1,600	1,157	2,000	2,000	2,000
6510 Maint & Repair - Buildings	26,975	30,100	12,998	198,800	19,100	19,100
6511 Maint & Repair - Elevators	2,235	2,500	1,927	2,800	5,400	5,400
6520 Maint & Repair - Heavy Equip	5,460	6,800	-	6,800	6,800	6,800
6530 Maint & Repair - Auto Equip	206,079	286,000	200,688	269,000	269,000	269,000
6540 Maint & Repair - Office Equip	133	1,000	-	1,000	1,000	1,000
6560 Maint & Repair - Common Equip	2,772	5,000	1,733	5,000	5,000	5,000
6570 Maint & Repair - Miscellaneous	499	2,400	58	2,400	2,400	2,400
6610 Rent - Land	-	-	-	-	25,000	25,000
6630 Rent - Auto Equipment	7,260	16,900	14,804	24,200	24,200	24,200
6641 Copier Rental/Maintenance	8,471	11,300	5,841	11,300	11,300	11,300
6642 Postage Meter Rental	790	1,000	554	1,000	1,000	1,000
6661 Software Purchases	111	36,770	18,320	10,300	10,300	10,300
6662 Software Maintenance	125,146	151,961	45,350	175,880	175,880	175,880
6663 Software as a Service	19,711	25,139	21,381	32,020	32,020	32,020

**Sheriff's Office  
4201**

Line Item Description	Previous Year			Budget Year		
	2022	2023	Exp. as of	2024	2024	2024
	Actual	Adopted	12/31/2023	Request	Rec.	Adopted
6670 Rent - Miscellaneous	1,155	1,500	899	1,700	1,700	1,700
6710 Dues & Memberships	7,208	13,160	11,800	12,975	12,975	12,975
6712 Pre-Employment Services	6,295	14,000	3,587	15,300	15,300	15,300
6713 Drug Screening Services	2,228	3,000	1,562	5,000	5,000	5,000
6726 Tree Removal Services	-	-	3,353	4,700	4,700	4,700
6732 Landscaping/Mowing Services	-	-	-	2,000	2,000	2,000
6734 Towing Services	3,352	5,000	4,495	8,000	8,000	8,000
6737 Shredding Services	940	600	900	2,000	2,000	2,000
6755 Education Incentive	28,800	-	-	-	-	-
6756 Training Expense	45,932	109,993	13,109	231,042	208,636	208,636
6760 Court Costs/Investigation Servs	189	1,900	479	1,900	1,900	1,900
6790 Other Contractual Services	479	-	-	-	-	-
6794 Car Wash Services	6,227	10,000	6,291	12,000	12,000	12,000
6796 Animal/Pest Control/Extermination Serv	-	-	1,252	2,000	2,000	2,000
6797 REGIS Charges	37,003	41,857	24,646	43,620	43,620	43,620
6847 Lab Fees	11,390	26,000	6,856	30,000	30,000	30,000
Total Contractual Services	1,118,473	1,757,501	1,215,556	1,530,487	2,904,401	2,904,401
7010 Office Supplies	32,992	43,125	9,944	38,200	38,200	38,200
7020 Reference Books/Publications	396	400	-	400	400	400
7021 Newspaper/Mag Subscriptions	406	1,800	1,917	1,800	1,800	1,800
7041 Paper Supplies - Copier Paper	4,961	5,750	2,642	5,750	5,750	5,750
7051 Gifts/Awards	1,001	1,000	174	1,000	1,000	1,000
7110 Gasoline	305,595	344,100	178,353	344,100	344,100	344,100
7130 Building Cleaning Supplies	7,127	6,600	2,916	6,600	6,600	6,600
7165 Livestock Supplies/Services	4,101	13,000	18,227	14,100	14,100	14,100
7170 Medical & Dental Supplies	1,854	3,800	2,638	2,700	2,700	2,700
7190 Wearing Apparel	125,844	39,000	16,568	49,600	52,100	52,100
7192 Safety Equipment	66,816	42,698	13,242	112,762	112,762	112,762
7220 Garden/Agriculture Supplies	302	500	358	500	500	500
7231 Fire Safety Supplies	1,486	1,500	990	1,500	1,500	1,500
7310 Auto & Truck Parts	10,970	15,000	3,720	15,000	15,000	15,000
7330 Plumbing Supplies	6,400	1,200	887	1,800	1,800	1,800
7340 Paint & Supplies	223	250	414	500	500	500
7355 Metal	44	200	-	200	200	200
7370 Building Operating Supplies	4,345	6,622	5,585	7,950	7,950	7,950
7371 HVAC Supplies	205	500	160	500	500	500
7400 Signs, Badges & Markers	4,346	7,000	2,572	7,000	7,000	7,000
7410 License Plates & Registration	-	700	87	700	700	700
7420 Traffic Control Supplies	-	2,500	2,387	2,500	2,500	2,500
7450 Salt, Sand, & Icemelt	1,619	2,500	-	2,500	2,500	2,500
7460 Batteries & Anti-Freeze	914	1,000	874	1,500	1,500	1,500
7490 Tires	-	-	-	17,000	17,000	17,000
7520 Small Arms & Ammunition	102,112	175,075	113,379	179,075	209,075	209,075
7521 Operating Equipment - Law Enforcement	31,949	59,952	38,689	73,062	73,062	73,062
7602 Communication Equipment	-	2,225	194	6,680	6,680	6,680
Total Supplies	716,006	777,997	416,916	894,979	927,479	927,479
8020 Buildings & Improvements	26,044	40,600	8,794	100,000	40,000	40,000
8115 Sheriff Vehicle Equipment	18,095	34,240	32,736	43,820	43,820	43,820
8145 Appliances	664	899	6,852	-	-	-
8150 Office Furniture & Fixtures	4,539	3,700	-	134,600	8,600	8,600
8170 Other Equipment	324,574	15,095	16,923	82,049	82,049	82,049
8171 Personal Computer/Accessories	5,383	3,700	169	43,019	43,019	43,019
8172 Printers & Scanners	5,296	20,460	14,420	24,380	24,380	24,380
8173 Computer Equipment/Terminals	-	7,500	-	43,679	43,679	43,679
8180 Audio/Video Recording Equipment	79,243	61,233	41,952	135,240	135,240	135,240
8201 PC Lifecycle Lease	-	-	-	144,720	-	-
Total Capital Outlay	463,838	187,427	121,846	751,507	420,787	420,787
<b>Total General Fund</b>	<b>\$ 5,433,803</b>	<b>\$ 14,458,472</b>	<b>\$ 8,529,152</b>	<b>\$ 16,727,895</b>	<b>\$ 17,238,685</b>	<b>\$ 17,238,685</b>

**Sheriff's Office  
4201**

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
<b>County Improvement Fund</b>						
6510 Maint & Repair - Buildings	-	-	-	-	\$ 179,700	\$ 179,700
Total Contractual Services	-	-	-	-	179,700	179,700
8020 Buildings & Improvements	-	-	-	-	60,000	60,000
8150 Office Furniture & Fixtures	-	-	-	-	126,000	126,000
Total Capital Outlay	-	-	-	-	186,000	186,000
<b>Total County Improvement Fund</b>	-	-	-	-	<b>\$ 365,700</b>	<b>\$ 365,700</b>
<b>Law Enforcement Training</b>						
6756 Training Expense	19,322	50,000	43,032	40,000	40,000	40,000
Total Contractual Services	19,322	50,000	43,032	40,000	40,000	40,000
<b>Total Law Enforcement Training</b>	<b>\$ 19,322</b>	<b>\$ 50,000</b>	<b>\$ 43,032</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>
<b>Sheriff Revolving Fund</b>						
5010 Regular Salaries	60,368	72,572	26,068	38,958	38,958	38,958
5025 Part Time Salaries	13,516	48,620	10,010	47,746	47,746	47,746
5040 FICA Taxes	5,484	9,270	2,693	6,634	6,767	6,767
5050 Pension Contributions	8,265	7,983	5,322	4,285	5,440	5,440
5060 Insurance Benefits	13,368	18,205	5,962	9,659	10,276	10,276
5061 Dental & Vision	96	51	19	31	34	34
5062 HSA Contribution	1,300	1,300	975	1,300	1,300	1,300
5066 Life Insurance Benefit	20	26	8	13	13	13
5090 Salary Adjustments	-	-	-	-	1,734	1,734
5150 Long Term Disability	602	606	606	434	434	434
Total Personnel Services	103,019	158,633	51,664	109,060	112,702	112,702
6756 Training Expense	-	1,451	-	779	779	779
6770 Administrative Service Fees	8,005	12,000	2,715	12,000	12,000	12,000
6830 Contingency Fund	-	125,053	-	325,000	325,000	325,000
Total Contractual Services	8,005	138,504	2,715	337,779	337,779	337,779
7192 Safety Equipment	-	-	24,864	-	-	-
7230 Other Operating Supplies	1,510	9,000	92	9,000	9,000	9,000
Total Supplies	1,510	9,000	24,956	9,000	9,000	9,000
8020 Buildings & Improvements	-	100,000	-	-	-	-
8115 Sheriff Vehicle Equipment	-	-	16,309	-	-	-
8120 Automobiles	-	-	54,545	-	-	-
8172 Printers & Scanners	2,827	-	-	-	-	-
8173 Computer Equipment/Terminals	-	-	-	21,482	21,482	21,482
Total Capital Outlay	2,827	100,000	70,854	21,482	21,482	21,482
<b>Total Sheriff Revolving Fund</b>	<b>\$ 115,360</b>	<b>\$ 406,137</b>	<b>\$ 150,189</b>	<b>\$ 477,321</b>	<b>\$ 480,963</b>	<b>\$ 480,963</b>
<b>Total Sheriff's Office</b>	<b>\$ 5,568,485</b>	<b>\$ 14,914,609</b>	<b>\$ 8,722,374</b>	<b>\$ 17,245,216</b>	<b>\$ 18,125,348</b>	<b>\$ 18,125,348</b>

**Sheriff - Fleet Replacement  
1012**

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
<b>General Fund</b>						
8115 Sheriff Vehicle Equipment	-	-	-	-	-	\$ 239,222
8120 Automobiles	-	-	-	-	-	481,700
Total Capital Outlay	-	-	-	-	-	720,922
<b>Total General Fund</b>	-	-	-	-	-	<b>\$ 720,922</b>
<b>Special Road and Bridge Fund</b>						
Line Item Description						
8115 Sheriff Vehicle Equipment	\$ 148,935	\$ 188,400	\$ 4,879	\$ 271,962	\$ 271,962	-
8120 Automobiles	310,315	511,307	-	747,818	587,631	-
8130 Trucks	-	-	-	1,076,000	-	-
Total Capital Outlay	459,250	699,707	4,879	2,095,780	859,593	-
<b>Total Special Road and Bridge Fund</b>	<b>\$ 459,250</b>	<b>\$ 699,707</b>	<b>\$ 4,879</b>	<b>\$ 2,095,780</b>	<b>\$ 859,593</b>	<b>-</b>
<b>Total Sheriff Fleet Replacement</b>	<b>\$ 459,250</b>	<b>\$ 699,707</b>	<b>\$ 4,879</b>	<b>\$ 2,095,780</b>	<b>\$ 859,593</b>	<b>\$ 720,922</b>

**Sheriff - Regional Radio System  
4205**

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
<b>911 System Fund</b>						
6420 Electricity	-	-	-	-	\$ 3,800	\$ 3,800
6560 Maint & Repair - Common Equip	-	73,930	73,931	-	80,000	80,000
6650 Rent - Communications Equip	82,531	97,000	19,833	130,713	161,431	161,431
6790 Other Contractual Services	73,275	-	-	-	-	-
Total Contractual Services	155,806	170,930	93,764	130,713	245,231	245,231
8130 Trucks	-	-	-	-	701,000	701,000
8160 Radio/Communications Equipment	3,647,261	20,000	-	-	-	-
Total Capital Outlay	3,647,261	20,000	-	-	701,000	701,000
<b>Total 911 System Fund</b>	<b>\$ 3,803,067</b>	<b>\$ 190,930</b>	<b>\$ 93,764</b>	<b>\$ 130,713</b>	<b>\$ 946,231</b>	<b>\$ 946,231</b>
<b>Total Regional Radio System</b>	<b>\$ 3,803,067</b>	<b>\$ 190,930</b>	<b>\$ 93,764</b>	<b>\$ 130,713</b>	<b>\$ 946,231</b>	<b>\$ 946,231</b>

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**Corrections  
2701**

Line Item Description	Previous Year			Budget Year		
	2022	2023	Exp. as of	2024	2024	2024
	Actual	Adopted	12/31/2023	Request	Rec.	Adopted
<b>General Fund</b>						
5010 Regular Salaries	2,013,024	14,070,771	6,659,424	14,960,772	17,063,006	17,063,006
5025 Part Time Salaries	57,232	72,884	67,972	143,904	169,884	169,884
5030 Over Time Salaries	841,830	3,600,000	2,501,243	3,600,000	3,600,000	3,600,000
5037 Mobile Phone Allowance	-	660	-	660	660	660
5038 Uniform Allowance	-	2,400	900	2,400	2,400	2,400
5040 FICA Taxes	207,214	1,357,333	669,838	1,155,548	1,593,766	1,593,766
5050 Pension Contributions	1,905,186	1,943,766	1,295,844	1,645,692	2,790,214	2,790,214
5060 Insurance Benefits	533,733	3,557,170	1,812,669	3,719,285	4,015,836	4,015,836
5061 Dental & Vision	18,974	22,117	10,012	19,552	21,086	21,086
5062 HSA Contribution	138,075	131,400	103,325	133,800	133,800	133,800
5066 Life Insurance Benefit	2,660	4,108	1,687	4,108	4,108	4,108
5094 Salary Savings	-	(3,000,000)	-	-	(3,000,000)	(3,000,000)
5099 Charge Out	(4,621,780)	(4,377,132)	(2,918,088)	-	(4,300,759)	(4,300,759)
5150 Long Term Disability	82,692	70,667	70,667	75,515	86,174	86,174
Total Personnel Services	1,178,839	17,456,144	10,275,493	25,461,236	22,180,175	22,180,175
6013 Banking Fees	2,837	5,000	783	5,000	5,000	5,000
6084 Interpreter Services	4,820	2,500	1,725	2,500	2,500	2,500
6085 Temp Agency Services	19,000	25,000	21,938	25,000	25,000	25,000
6087 Locksmith Services	4,928	5,000	-	5,000	5,000	5,000
6088 Armored Car Services	16,610	6,000	4,318	6,000	6,000	6,000
6091 Offsite Inmate Housing	44,086	50,000	4,921	50,000	50,000	50,000
6110 Postage	1,894	1,500	629	1,500	1,500	1,500
6120 Mileage Reimbursement	18	2,000	-	2,000	2,000	2,000
6130 Freight & Drayage	682	1,000	430	1,000	1,000	1,000
6140 Travel Expense	3,974	-	-	-	-	-
6160 Meeting Expense	6,916	5,000	3,544	5,000	5,000	5,000
6165 Coffee & Water Service	14,056	22,500	12,121	22,500	22,500	22,500
6170 Transportation Expense	20	250	281	250	250	250
6172 Inmate Transportation Expense	109,767	80,000	60,650	80,000	80,000	80,000
6230 Printing	12,590	16,000	13,042	16,000	16,000	16,000
6240 Office Services Charges	-	4,000	-	4,000	4,000	4,000
6311 Inmate Property Insurance	119	2,000	394	2,000	2,000	2,000
6320 Worker's Compensation	565,869	421,081	421,081	421,081	568,662	568,662
6370 Vehicle Liability Insurance	-	-	-	-	8,048	8,048
6380 Legal Liability Claims	658,388	754,372	754,372	754,372	255,793	255,793
6460 Refuse Collection	30,894	40,000	15,634	40,000	40,000	40,000
6510 Maint & Repair - Buildings	4,864	8,391	5,595	8,391	8,391	8,391
6530 Maint & Repair - Auto Equip	13,071	16,000	5,727	16,000	16,000	16,000
6560 Maint & Repair - Common Equip	-	3,000	-	3,000	3,000	3,000
6570 Maint & Repair - Miscellaneous	48,145	55,000	25,344	55,000	55,000	55,000
6641 Copier Rental/Maintenance	26,012	60,000	21,854	60,000	60,000	60,000
6643 Mobile Phone/Pager Rental	18,294	14,710	10,630	14,710	14,710	14,710
6662 Software Maintenance	-	3,300	-	3,300	3,300	3,300
6663 Software as a Service	28,334	28,334	29,159	28,334	28,334	28,334
6670 Rent - Miscellaneous	16,499	15,000	5,980	15,000	15,000	15,000
6710 Dues & Memberships	7,331	6,000	1,565	6,000	6,000	6,000
6712 Pre-Employment Services	9,242	15,000	6,204	15,000	15,000	15,000
6730 Janitor Services	-	4,000	-	4,000	4,000	4,000
6737 Shredding Services	2,910	7,000	1,950	7,000	7,000	7,000
6738 Moving Services	13,552	10,000	-	10,000	10,000	10,000
6739 Carpet Cleaning Services	1,657	2,000	-	2,000	2,000	2,000
6740 Laundry Services	-	4,500	2,881	4,500	4,500	4,500
6756 Training Expense	157,044	150,000	130,717	299,235	191,462	191,462
6794 Car Wash Services	624	3,000	408	3,000	3,000	3,000
6796 Animal/Pest Control/Extermination Se	3,290	5,000	2,480	5,000	5,000	5,000
6797 REGIS Charges	7,500	7,500	4,834	7,500	7,500	7,500
6809 Hazardous Waste	2,057	-	1,591	2,000	2,000	2,000
6870 Food Services	1,471,667	1,400,000	977,128	1,510,750	1,548,786	1,548,786
Total Contractual Services	3,329,561	3,260,938	2,549,909	3,522,923	3,110,236	3,110,236

**Corrections  
2701**

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
7010 Office Supplies	64,631	-	27,087	50,000	50,000	50,000
7041 Paper Supplies - Copier Paper	13,657	13,700	10,868	13,700	13,700	13,700
7051 Gifts/Awards	3,408	-	2,140	5,000	5,000	5,000
7110 Gasoline	9,879	12,000	4,832	12,000	12,000	12,000
7130 Building Cleaning Supplies	113,809	215,000	117,598	215,000	215,000	215,000
7140 Linen Supplies	54,679	75,344	43,523	75,344	75,344	75,344
7150 Kitchen/Dining Supplies	21,156	-	12,350	20,000	20,000	20,000
7160 Food	-	100	-	100	100	100
7170 Medical & Dental Supplies	790	-	-	-	-	-
7180 Laboratory Supplies	218	1,000	371	1,000	1,000	1,000
7190 Wearing Apparel	74,869	94,738	39,689	94,738	237,738	237,738
7191 Wearing Apparel Inmates	49,272	94,738	25,975	94,738	94,738	94,738
7192 Safety Equipment	2,537	-	-	2,000	2,000	2,000
7210 Recreation Supplies	(1,342)	-	-	-	-	-
7230 Other Operating Supplies	6,786	-	-	-	-	-
7235 Hygiene Products	11,310	-	-	-	-	-
7310 Auto & Truck Parts	98	4,323	-	4,323	4,323	4,323
7330 Plumbing Supplies	-	500	-	500	500	500
7360 Electrical Supplies	3,911	500	-	500	500	500
7370 Building Operating Supplies	7,636	14,500	4,046	10,000	10,000	10,000
7400 Signs, Badges & Markers	828	2,000	1,837	2,000	2,000	2,000
7490 Tires	2,996	2,800	-	2,800	2,800	2,800
7510 Small Tools/Minor Equipment	-	7,500	-	7,500	7,500	7,500
7520 Small Arms & Ammunition	9,337	16,000	470	16,000	16,000	16,000
Total Supplies	450,464	554,743	290,786	627,243	770,243	770,243
8020 Buildings & Improvements	-	2,800	-	2,800	2,800	2,800
8120 Automobiles	-	100,000	-	100,000	100,000	100,000
8150 Office Furniture & Fixtures	-	12,000	20,538	12,000	12,000	12,000
8160 Radio/Communications Equipment	-	32,670	-	32,670	32,670	32,670
8170 Other Equipment	30,083	33,000	-	-	-	-
8171 Personal Computer/Accessories	7,946	10,500	10,422	10,500	10,500	10,500
8172 Printers & Scanners	-	20,000	-	20,000	20,000	20,000
8180 Audio/Video Recording Equipment	17,688	47,000	-	47,000	47,000	47,000
Total Capital Outlay	55,717	257,970	30,959	224,970	224,970	224,970
<b>Total General Fund</b>	<b>\$ 5,014,581</b>	<b>\$ 21,529,795</b>	<b>\$ 13,147,147</b>	<b>\$ 29,836,372</b>	<b>\$ 26,285,624</b>	<b>\$ 26,285,624</b>
<b>Health Fund</b>						
6090 Health & Social Services	5,729,687	6,440,000	3,926,139	7,763,513	7,763,513	7,763,513
Total Contractual Services	5,729,687	6,440,000	3,926,139	7,763,513	7,763,513	7,763,513
7170 Medical & Dental Supplies	4,169	5,000	3,345	5,000	5,000	5,000
7235 Hygiene Products	24,611	25,000	21,691	25,000	25,000	25,000
Total Supplies	28,779	30,000	25,036	30,000	30,000	30,000
<b>Total Health Fund</b>	<b>\$ 5,758,466</b>	<b>\$ 6,470,000</b>	<b>\$ 3,951,175</b>	<b>\$ 7,793,513</b>	<b>\$ 7,793,513</b>	<b>\$ 7,793,513</b>
<b>Anti-Crime Sales Tax Fund</b>						
5010 Regular Salaries	-	-	-	\$ 502,476	\$ 504,203	\$ 504,203
5025 Part Time Salaries	-	-	-	23,629	23,629	23,629
5030 Over Time Salaries	-	-	-	5,000	5,000	5,000
5040 FICA Taxes	-	-	-	40,250	40,765	40,765
5050 Pension Contributions	-	-	-	55,275	69,658	69,658
5060 Insurance Benefits	-	-	-	86,766	83,432	83,432
5061 Dental & Vision	-	-	-	352	334	334
5062 HSA Contribution	-	-	-	1,300	1,300	1,300
5066 Life Insurance Benefit	-	-	-	143	143	143
5098 Charge in	-	4,377,132	-	-	4,300,759	4,300,759



**Corrections**  
**2701**

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
5150 Long Term Disability	-	-	-	2,630	2,639	2,639
Total Personnel Services	-	4,377,132	-	717,821	5,031,862	5,031,862
6430 Telephone Utility	-	-	-	312	312	312
6641 Copier Rental/Maintenance	-	-	-	1,500	1,500	1,500
6643 Mobile Phone/Pager Rental	-	-	-	1,980	1,980	1,980
6713 Drug Screening Services	-	-	-	12,000	12,000	12,000
6756 Training Expense	-	-	-	10,049	10,083	10,083
6763 Ankle Bracelet Monitoring	-	-	-	341,000	341,000	341,000
Total Contractual Services	-	-	-	366,841	366,875	366,875
7010 Office Supplies	-	-	-	2,500	2,500	2,500
7020 Reference Books/Publications	-	-	-	300	300	300
7041 Paper Supplies - Copier Paper	-	-	-	1,014	1,014	1,014
Total Supplies	-	-	-	3,814	3,814	3,814
<b>Total Anti-Crime Sales Tax Fund</b>	<b>-</b>	<b>\$ 4,377,132</b>	<b>-</b>	<b>\$ 1,088,476</b>	<b>\$ 5,402,551</b>	<b>\$ 5,402,551</b>
<b>Inmate Security Fund</b>						
6084 Interpreter Services	598	-	-	-	-	-
6832 Inmate Work Payments	49,724	65,224	26,223	65,224	65,224	65,224
Total Contractual Services	50,322	65,224	26,223	65,224	65,224	65,224
7020 Reference Books/Publications	8,354	8,000	7,807	8,000	8,000	8,000
7210 Recreation Supplies	6,197	10,000	4,430	10,000	10,000	10,000
Total Supplies	14,550	18,000	12,237	18,000	18,000	18,000
8170 Other Equipment	35,670	22,000	-	22,000	22,000	22,000
8180 Audio/Video Recording Equipment	-	103,000	44,256	103,000	103,000	103,000
Total Capital Outlay	35,670	125,000	44,256	125,000	125,000	125,000
<b>Total Inmate Security Fund</b>	<b>\$ 100,543</b>	<b>\$ 208,224</b>	<b>\$ 82,715</b>	<b>\$ 208,224</b>	<b>\$ 208,224</b>	<b>\$ 208,224</b>
<b>Total Corrections</b>	<b>\$ 10,873,589</b>	<b>\$ 32,585,151</b>	<b>\$ 17,181,038</b>	<b>\$ 38,926,585</b>	<b>\$ 39,689,912</b>	<b>\$ 39,689,912</b>

**Detention Population Control**  
**2304**

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
<b>Anti-Crime Sales Tax Fund</b>						
5010 Regular Salaries	\$ 209,603	\$ 352,863	\$ 90,246	-	-	-
5025 Part Time Salaries	22,942	22,942	15,344	-	-	-
5030 Over Time Salaries	8,778	5,000	8,764	-	-	-
5040 FICA Taxes	17,605	30,346	8,449	-	-	-
5050 Pension Contributions	37,864	41,113	30,835	-	-	-
5060 Insurance Benefits	43,403	59,919	16,761	-	-	-
5061 Dental & Vision	286	394	90	-	-	-
5062 HSA Contribution	2,300	3,600	1,725	-	-	-
5066 Life Insurance Benefit	56	104	26	-	-	-
5090 Salary Adjustments	-	15,878	-	-	-	-
5150 Long Term Disability	1,759	1,879	1,879	-	-	-
Total Personnel Services	344,596	534,038	174,118	-	-	-
6430 Telephone Utility	-	312	-	-	-	-
6641 Copier Rental/Maintenance	1,419	-	-	-	-	-
6643 Mobile Phone/Pager Rental	2,362	1,980	1,642	-	-	-
6713 Drug Screening Services	12,000	12,000	6,451	-	-	-
6756 Training Expense	-	7,057	-	-	-	-
6763 Ankle Bracelet Monitoring	218,914	341,000	126,096	-	-	-
Total Contractual Services	234,694	362,349	134,189	-	-	-
7010 Office Supplies	3,116	2,500	-	-	-	-
7020 Reference Books/Publications	-	300	-	-	-	-
7041 Paper Supplies - Copier Paper	596	1,014	-	-	-	-
Total Supplies	3,711	3,814	-	-	-	-
<b>Total Anti-Crime Sales Tax Fund</b>	<b>\$ 583,001</b>	<b>\$ 900,201</b>	<b>\$ 308,307</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Detention Population Control</b>	<b>\$ 583,001</b>	<b>\$ 900,201</b>	<b>\$ 308,307</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Emergency 911  
5031**

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
<b>911 System Fund</b>						
6070 Intergovernmental Agreements	-	-	1,522,694	-	-	-
6430 Telephone Utility	2,915,937	6,900,000	2,220,171	-	3,700,000	3,700,000
6756 Training Expense	-	-	5,000	-	-	-
Total Contractual Services	2,915,937	6,900,000	3,747,865	-	3,700,000	3,700,000
 <b>Total 911 System Fund</b>	 <b>\$ 2,915,937</b>	 <b>\$ 6,900,000</b>	 <b>\$ 3,747,865</b>	 <b>-</b>	 <b>\$ 3,700,000</b>	 <b>\$ 3,700,000</b>
 <b>Total Emergency 911</b>	 <b>\$ 2,915,937</b>	 <b>\$ 6,900,000</b>	 <b>\$ 3,747,865</b>	 <b>-</b>	 <b>\$ 3,700,000</b>	 <b>\$ 3,700,000</b>

**911 Initiatives**  
**5032**

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
<b>911 System Fund</b>						
6070 Intergovernmental Agreements	-	-	-	-	\$ 3,000,000	\$ 3,500,000
6790 Other Contractual Services	95	-	-	-	500,000	-
Total Contractual Services	95	-	-	-	3,500,000	3,500,000
<b>Total 911 System Fund</b>	<b>\$ 95</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 3,500,000</b>	<b>\$ 3,500,000</b>
<b>Total 911 Initiatives</b>	<b>\$ 95</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 3,500,000</b>	<b>\$ 3,500,000</b>

## BUDGET OVERVIEW

### COURTS

	2022	2023	Exp. as of	2024
<b>Account Type</b>	<b>Actual</b>	<b>Adopted</b>	<b>12/31/2023</b>	<b>Adopted</b>
Personnel Services	30,683,228	34,014,182	22,295,215	39,231,840
Contractual Services	4,746,416	6,560,660	3,004,361	9,101,226
Supplies	870,349	1,267,479	694,054	1,336,745
Capital Outlay	1,171,784	1,423,430	258,584	2,465,745
	<u>\$37,471,777</u>	<u>\$43,265,751</u>	<u>\$26,252,214</u>	<u>\$52,135,556</u>
<b>Department</b>				
Circuit Court	14,568,506	15,965,498	10,327,978	20,262,707
Family Court	22,464,436	26,585,433	15,865,416	30,555,665
Facilities	438,835	714,820	58,820	1,317,184
	<u>\$37,471,777</u>	<u>\$43,265,751</u>	<u>\$26,252,214</u>	<u>\$52,135,556</u>
<b>Fund</b>				
General Fund	33,464,143	38,577,834	24,198,558	46,813,008
Health Fund	133,735	366,051	81,356	375,508
Anti-Crime Sales Tax Fund	3,873,899	4,221,866	1,972,300	4,322,040
County Improvement Fund	-	100,000	-	625,000
	<u>\$37,471,777</u>	<u>\$43,265,751</u>	<u>\$26,252,214</u>	<u>\$52,135,556</u>

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**Circuit Court  
3001**

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
<b>General Fund</b>						
5010 Regular Salaries	7,571,519	8,638,389	5,277,995	-	9,298,510	9,298,510
5020 Seasonal Salaries	136,401	-	60,733	-	-	-
5025 Part Time Salaries	58,869	79,000	40,049	-	80,000	80,000
5030 Over Time Salaries	38,328	25,000	22,815	-	40,000	40,000
5040 FICA Taxes	566,248	632,085	393,961	-	766,137	766,137
5050 Pension Contributions	833,308	1,188,766	792,511	-	1,127,471	1,127,471
5060 Insurance Benefits	1,364,018	1,280,211	944,110	-	1,920,314	1,920,314
5061 Dental & Vision	10,092	12,531	4,531	-	13,654	13,654
5062 HSA Contribution	51,225	65,980	38,175	-	69,307	69,307
5063 Insurance Admin Fee	-	206,000	-	-	206,000	206,000
5066 Life Insurance Benefit	1,714	-	1,131	-	2,318	2,318
5070 Unemployment Insurance	-	35,000	-	-	35,000	35,000
5094 Salary Savings	-	(500,000)	-	-	(500,000)	(500,000)
5099 Charge Out	(1,125,786)	(877,539)	-	-	-	-
5110 Workers Compensation	-	113,000	-	-	113,000	113,000
5150 Long Term Disability	36,568	44,485	44,485	-	49,476	49,476
Total Personnel Services	9,542,505	10,942,908	7,620,495	-	13,221,187	13,221,187
6010 Auditing & Accounting Services	-	39,375	-	-	100,000	100,000
6013 Banking Fees	12,211	75,000	4,519	-	91,000	91,000
6020 Legal Services	-	5,000	1,615	-	131,975	131,975
6060 Medical & Dental Services	-	9,100	450	-	13,835	13,835
6080 Other Professional Services	109,194	37,975	23,927	-	2,000	2,000
6082 Information Technology Consulting Servi	19,020	36,300	28,685	-	39,180	39,180
6084 Interpreter Services	-	62,500	47,399	-	124,000	124,000
6087 Locksmith Services	1,557	2,200	360	-	2,200	2,200
6090 Health & Social Services	-	-	-	-	22,500	22,500
6110 Postage	150,186	153,000	70,292	-	187,825	187,825
6120 Mileage Reimbursement	113,958	141,065	86,189	-	160,926	160,926
6121 Parking Expenses	88,254	149,820	75,381	-	185,000	185,000
6122 Bus Passes	-	22,800	-	-	22,800	22,800
6140 Travel Expense	33,729	157,644	24,560	-	171,476	171,476
6160 Meeting Expense	13,817	20,450	20,104	-	26,875	26,875
6165 Coffee & Water Service	17,672	22,000	14,489	-	22,000	22,000
6200 Legal Notices	-	-	-	-	35,000	35,000
6210 Advertising	33,726	35,760	17,437	-	55,760	55,760
6220 Photographing & Blue Printing	-	-	-	-	2,500	2,500
6230 Printing	36,222	53,325	20,344	-	54,955	54,955
6320 Worker's Compensation	37,888	52,803	52,803	-	184,112	184,112
6330 Bond & Surety	172	566	178	-	754	754
6370 Vehicle Liability Insurance	-	8,392	8,392	-	23,389	23,389
6430 Telephone Utility	28,987	50,000	14,295	-	50,000	50,000
6431 Internet Services	54,925	57,000	41,853	-	62,700	62,700
6432 Mobile Phone Services	49,489	74,000	35,711	-	74,000	74,000
6435 Telephone Maintenance	175	550	-	-	5,550	5,550
6439 TV Services	1,923	-	364	-	-	-
6510 Maint & Repair - Buildings	44,831	45,000	4,473	-	46,400	46,400
6520 Maint & Repair - Heavy Equip	-	3,300	-	-	3,300	3,300
6530 Maint & Repair - Auto Equip	6,000	11,530	2,603	-	13,124	13,124
6540 Maint & Repair - Office Equip	9,758	11,900	908	-	16,400	16,400
6560 Maint & Repair - Common Equip	3,370	5,005	-	-	5,005	5,005
6570 Maint & Repair - Miscellaneous	7,157	12,500	908	-	12,000	12,000
6580 Maint & Repair - Data Pro	39,065	116,952	64,174	-	107,701	107,701
6640 Rent - Office Equipment	6,230	13,000	13,000	-	13,000	13,000
6641 Copier Rental/Maintenance	66,872	97,474	56,013	-	99,166	99,166
6660 Rent - Data Processing Equip	87,096	87,096	65,772	-	120,806	120,806
6661 Software Purchases	131,077	35,828	3,917	-	49,413	49,413
6662 Software Maintenance	433,552	461,219	299,703	-	562,206	562,206
6663 Software as a Service	88,627	154,495	116,924	-	162,080	162,080
6670 Rent - Miscellaneous	-	2,300	-	-	4,443	4,443

**Circuit Court  
3001**

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
6710 Dues & Memberships	32,295	33,633	3,543	-	41,879	41,879
6713 Drug Screening Services	-	1,600	-	-	4,305	4,305
6716 Accreditation Expense	100	-	-	-	-	-
6730 Janitor Services	31,680	-	-	-	-	-
6737 Shredding Services	-	1,100	-	-	1,100	1,100
6738 Moving Services	7,717	11,440	2,854	-	17,040	17,040
6739 Carpet Cleaning Services	9,751	24,200	85	-	24,200	24,200
6740 Laundry Services	-	500	-	-	500	500
6750 Tuition Reimbursement	17,135	48,480	11,275	-	51,760	51,760
6756 Training Expense	76,689	99,798	34,589	-	100,674	100,674
6780 Institutional Care Fees	-	-	-	-	200,000	200,000
6781 Public Safety Radio Fees	2,819	3,234	3,408	-	3,621	3,621
6790 Other Contractual Services	111,636	153,667	100,354	-	85,000	85,000
6793 Catering Services	35,775	51,500	42,425	-	51,500	51,500
6794 Car Wash Services	255	4,990	65	-	4,990	4,990
6795 Alarm/Security Services	1,790	2,277	-	-	2,481	2,481
6797 REGIS Charges	2,632	3,840	2,093	-	4,032	4,032
6810 Circuit Court Jury	128,112	185,000	134,585	-	210,000	210,000
6845 Investigative Expense	-	-	-	-	32,457	32,457
<b>Total Contractual Services</b>	<b>2,185,127</b>	<b>2,949,483</b>	<b>1,553,020</b>	<b>-</b>	<b>3,902,895</b>	<b>3,902,895</b>
7010 Office Supplies	31,011	38,050	18,595	-	86,581	86,581
7015 Copier Supplies	6,978	8,800	5,504	-	8,800	8,800
7020 Reference Books/Publications	48,021	60,302	44,476	-	61,338	61,338
7021 Newspaper/Mag Subscriptions	14,921	16,925	15,422	-	16,630	16,630
7041 Paper Supplies - Copier Paper	24,501	37,950	21,331	-	37,950	37,950
7110 Gasoline	7,079	18,000	4,440	-	19,320	19,320
7120 Heating Fuel	2,905	15,000	1,164	-	15,000	15,000
7150 Kitchen/Dining Supplies	3,287	4,400	1,885	-	4,400	4,400
7160 Food	7,292	15,000	4,328	-	15,000	15,000
7170 Medical & Dental Supplies	-	-	-	-	300	300
7190 Wearing Apparel	5,613	10,301	4,688	-	16,571	16,571
7192 Safety Equipment	22,553	25,410	2,189	-	25,410	25,410
7230 Other Operating Supplies	72,971	97,080	22,544	-	54,875	54,875
7340 Paint & Supplies	5,059	6,600	-	-	6,600	6,600
7400 Signs, Badges & Markers	8,925	16,540	4,947	-	26,727	26,727
7490 Tires	-	800	383	-	2,800	2,800
7510 Small Tools/Minor Equipment	2,698	-	-	-	-	-
7520 Small Arms & Ammunition	2,496	3,975	3,786	-	3,975	3,975
7601 Computer Accessories	40,987	37,382	13,854	-	47,630	47,630
7602 Communication Equipment	855	9,651	127,111	-	500	500
<b>Total Supplies</b>	<b>308,152</b>	<b>422,166</b>	<b>296,646</b>	<b>-</b>	<b>450,407</b>	<b>450,407</b>
8020 Buildings & Improvements	33,791	52,000	1,077	-	92,900	92,900
8150 Office Furniture & Fixtures	43,752	51,000	15,529	-	118,635	118,635
8170 Other Equipment	53,515	62,950	11,160	-	125,800	125,800
8171 Personal Computer/Accessories	117,845	121,300	114,509	-	148,000	148,000
8172 Printers & Scanners	3,550	5,900	2,129	-	5,900	5,900
8173 Computer Equipment/Terminals	281,907	234,000	70,792	-	199,000	199,000
8180 Audio/Video Recording Equipment	7,527	8,400	780	-	160,350	160,350
<b>Total Capital Outlay</b>	<b>541,886</b>	<b>535,550</b>	<b>215,975</b>	<b>-</b>	<b>850,585</b>	<b>850,585</b>
<b>Total General Fund</b>	<b>\$ 12,577,670</b>	<b>\$ 14,850,107</b>	<b>\$ 9,686,135</b>	<b>-</b>	<b>\$ 18,425,074</b>	<b>\$ 18,425,074</b>
<b>Anti-Crime Sales Tax Fund</b>						
5010 Regular Salaries	\$ 450,727	\$ 610,154	\$ 355,220	-	\$ 633,172	\$ 633,172
5025 Part Time Salaries	-	79,000	-	-	80,000	80,000
5030 Over Time Salaries	-	-	1,009	-	-	-
5040 FICA Taxes	33,690	41,603	26,412	-	53,307	53,307
5050 Pension Contributions	57,566	78,364	58,773	-	80,867	80,867
5060 Insurance Benefits	79,991	85,774	81,802	-	96,905	96,905



**Circuit Court  
3001**

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
5061 Dental & Vision	427	794	536	-	600	600
5062 HSA Contribution	2,075	-	5,025	-	3,283	3,283
5063 Insurance Admin Fee	-	14,000	-	-	14,000	14,000
5066 Life Insurance Benefit	128	-	96	-	202	202
5070 Unemployment Insurance	-	3,500	-	-	3,500	3,500
5094 Salary Savings	-	-	-	-	(13,256)	(13,256)
5098 Charge in	1,125,786	-	-	-	-	-
5110 Workers Compensation	-	8,400	-	-	8,400	8,400
5130 Vacation Payout	-	9,606	-	-	10,000	10,000
5140 Sick Leave Pay Out	-	9,606	-	-	10,000	10,000
5150 Long Term Disability	2,499	3,367	3,367	-	3,954	3,954
Total Personnel Services	1,752,890	944,168	532,239	-	984,934	984,934
6060 Medical & Dental Services	-	-	-	-	275,000	275,000
6122 Bus Passes	-	-	-	-	3,500	3,500
6140 Travel Expense	1,160	5,849	5,243	-	10,269	10,269
6160 Meeting Expense	970	2,100	649	-	2,100	2,100
6230 Printing	-	700	508	-	700	700
6570 Maint & Repair - Miscellaneous	-	250	-	-	250	250
6580 Maint & Repair - Data Pro	-	250	-	-	250	250
6641 Copier Rental/Maintenance	-	2,100	-	-	2,100	2,100
6710 Dues & Memberships	-	500	120	-	500	500
6713 Drug Screening Services	12,338	24,000	5,504	-	24,000	24,000
6750 Tuition Reimbursement	598	2,800	361	-	3,700	3,700
6756 Training Expense	-	1,500	381	-	1,500	1,500
6763 Ankle Bracelet Monitoring	2,221	6,000	2,505	-	6,000	6,000
6790 Other Contractual Services	213,584	118,344	92,012	-	516,000	516,000
Total Contractual Services	230,871	164,393	107,281	-	845,869	845,869
7010 Office Supplies	-	-	-	-	800	800
7020 Reference Books/Publications	-	400	-	-	5,600	5,600
7021 Newspaper/Mag Subscriptions	-	430	-	-	430	430
7230 Other Operating Supplies	7,075	6,000	2,321	-	-	-
Total Supplies	7,075	6,830	2,321	-	6,830	6,830
<b>Total Anti-Crime Sales Tax Fund</b>	<b>\$ 1,990,836</b>	<b>\$ 1,115,391</b>	<b>\$ 641,842</b>	<b>-</b>	<b>\$ 1,837,633</b>	<b>\$ 1,837,633</b>
<b>Total Circuit Court</b>	<b>\$ 14,568,506</b>	<b>\$ 15,965,498</b>	<b>\$ 10,327,978</b>	<b>-</b>	<b>\$ 20,262,707</b>	<b>\$ 20,262,707</b>

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**Family Court  
2101**

Line Item Description	Previous Year			Budget Year		
	2022	2023	Exp. as of	2024	2024	2024
	Actual	Adopted	12/31/2023	Request	Rec.	Adopted
<b>General Fund</b>						
5010 Regular Salaries	12,244,540	13,856,975	8,739,603	-	15,763,364	15,763,364
5020 Seasonal Salaries	70,296	200,491	96,833	-	200,491	200,491
5025 Part Time Salaries	32,728	45,803	32,039	-	45,803	45,803
5030 Over Time Salaries	365,271	250,000	316,943	-	350,000	350,000
5037 Mobile Phone Allowance	660	-	55	-	-	-
5038 Uniform Allowance	-	-	150	-	-	-
5040 FICA Taxes	921,204	1,093,559	665,784	-	1,314,348	1,314,348
5050 Pension Contributions	1,529,570	1,878,616	1,252,411	-	1,934,235	1,934,235
5055 Union Pension & Insurance	36,127	39,000	24,282	-	39,071	39,071
5060 Insurance Benefits	2,467,920	2,676,142	1,795,899	-	3,294,398	3,294,398
5061 Dental & Vision	18,933	16,040	9,680	-	23,425	23,425
5062 HSA Contribution	96,175	77,860	70,100	-	118,901	118,901
5063 Insurance Admin Fee	-	258,785	-	-	259,262	259,262
5066 Life Insurance Benefit	2,938	300	2,002	-	3,977	3,977
5070 Unemployment Insurance	-	65,000	-	-	65,119	65,119
5094 Salary Savings	-	(1,300,000)	-	-	(1,000,000)	(1,000,000)
5110 Workers Compensation	-	208,354	-	-	208,738	208,738
5150 Long Term Disability	64,143	65,111	65,111	-	84,879	84,879
Total Personnel Services	17,850,504	19,432,036	13,070,891	-	22,706,011	22,706,011
6020 Legal Services	51,615	77,070	2,233	-	40,020	40,020
6050 Court Reporting Services	-	6,000	1,099	-	5,000	5,000
6060 Medical & Dental Services	-	390	276	-	3,285	3,285
6070 Intergovernmental Agreements	-	44,992	-	-	47,360	47,360
6080 Other Professional Services	43,747	20,650	5,269	-	-	-
6084 Interpreter Services	10,676	17,500	6,454	-	17,500	17,500
6087 Locksmith Services	-	3,204	2,900	-	3,300	3,300
6090 Health & Social Services	7,410	50,195	11,946	-	54,855	54,855
6110 Postage	16,760	21,780	8,117	-	21,780	21,780
6120 Mileage Reimbursement	50,920	100,000	42,986	-	100,000	100,000
6121 Parking Expenses	-	800	780	-	1,300	1,300
6122 Bus Passes	-	1,250	-	-	-	-
6140 Travel Expense	4,847	31,070	8,456	-	37,220	37,220
6160 Meeting Expense	592	1,500	50	-	1,500	1,500
6170 Transportation Expense	-	500	-	-	2,250	2,250
6200 Legal Notices	836	17,000	935	-	17,000	17,000
6210 Advertising	114	10,540	161	-	11,540	11,540
6230 Printing	2,841	9,057	4,389	-	9,189	9,189
6370 Vehicle Liability Insurance	3,991	36,733	36,733	-	120,081	120,081
6372 Equipment Liability Insurance	-	90	90	-	4,000	4,000
6410 Natural Gas	122,211	84,000	70,655	-	102,000	102,000
6420 Electricity	247,575	320,000	144,139	-	300,000	300,000
6430 Telephone Utility	60,174	107,400	23,999	-	57,000	57,000
6439 TV Services	4,617	4,800	12,001	-	10,200	10,200
6440 Water	37,803	33,096	19,512	-	33,096	33,096
6450 Sewer Service	41,878	41,500	23,131	-	41,500	41,500
6460 Refuse Collection	11,698	13,260	6,699	-	13,260	13,260
6510 Maint & Repair - Buildings	149,945	155,340	72,899	-	185,310	185,310
6511 Maint & Repair - Elevators	11,661	12,278	7,619	-	12,500	12,500
6530 Maint & Repair - Auto Equip	15,527	18,000	14,370	-	20,000	20,000
6560 Maint & Repair - Common Equip	1,693	10,000	385	-	10,000	10,000
6570 Maint & Repair - Miscellaneous	28,744	30,157	1,699	-	53,912	53,912
6620 Rent - Buildings	91,467	133,200	57,895	-	97,164	97,164
6641 Copier Rental/Maintenance	35,443	40,000	24,643	-	40,000	40,000
6661 Software Purchases	-	1,200	-	-	1,500	1,500
6662 Software Maintenance	37,836	39,750	18,430	-	76,443	76,443
6663 Software as a Service	-	1,250	-	-	2,429	2,429
6670 Rent - Miscellaneous	480	5,700	-	-	8,700	8,700
6710 Dues & Memberships	12,812	13,690	1,764	-	16,525	16,525
6712 Pre-Employment Services	5,042	4,000	8,536	-	9,400	9,400

**Family Court  
2101**

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
6713 Drug Screening Services	3,623	5,000	2,150	-	5,700	5,700
6715 Professional Licensing Fees	560	1,700	245	-	2,475	2,475
6716 Accreditation Expense	13,585	34,100	-	-	41,600	41,600
6726 Tree Removal Services	-	-	-	-	8,100	8,100
6730 Janitor Services	126,773	131,500	84,651	-	131,500	131,500
6737 Shredding Services	5,992	4,500	3,352	-	8,400	8,400
6740 Laundry Services	-	3,000	-	-	3,000	3,000
6756 Training Expense	24,882	39,121	18,613	-	46,921	46,921
6763 Ankle Bracelet Monitoring	26,542	34,800	24,589	-	45,600	45,600
6780 Institutional Care Fees	-	-	-	-	386,105	386,105
6789 Outside Agency Funding	115,546	132,859	85,361	-	707,680	707,680
6790 Other Contractual Services	392,276	630,943	105,021	-	784,735	784,735
6795 Alarm/Security Services	1,847	6,648	1,631	-	7,875	7,875
6845 Investigative Expense	-	-	-	-	7,000	7,000
6870 Food Services	448	-	-	-	3,261	3,261
Total Contractual Services	1,823,029	2,543,113	966,862	-	3,778,071	3,778,071
7010 Office Supplies	19,849	34,643	19,249	-	47,103	47,103
7020 Reference Books/Publications	5,463	20,097	1,419	-	19,551	19,551
7021 Newspaper/Mag Subscriptions	567	980	-	-	980	980
7041 Paper Supplies - Copier Paper	9,036	15,000	9,810	-	15,000	15,000
7110 Gasoline	29,674	24,300	15,996	-	24,000	24,000
7130 Building Cleaning Supplies	26,016	25,100	14,967	-	28,175	28,175
7140 Linen Supplies	2,396	1,450	1,397	-	3,900	3,900
7150 Kitchen/Dining Supplies	24,222	25,790	17,956	-	38,955	38,955
7160 Food	292,473	391,943	238,092	-	397,518	397,518
7170 Medical & Dental Supplies	7,861	6,901	3,548	-	7,500	7,500
7190 Wearing Apparel	14,009	15,000	10,255	-	17,400	17,400
7200 School Supplies	-	600	-	-	600	600
7210 Recreation Supplies	4,392	6,850	4,459	-	20,540	20,540
7220 Garden/Agriculture Supplies	2,730	4,997	2,150	-	5,000	5,000
7230 Other Operating Supplies	41,851	161,545	18,881	-	140,250	140,250
7231 Fire Safety Supplies	1,000	1,800	-	-	6,300	6,300
7235 Hygiene Products	7,935	9,325	6,081	-	16,425	16,425
7310 Auto & Truck Parts	494	500	359	-	500	500
7320 Machinery & Equipment Parts	-	500	-	-	500	500
7330 Plumbing Supplies	3,825	4,378	2,182	-	4,250	4,250
7340 Paint & Supplies	6,902	7,000	2,392	-	7,000	7,000
7350 Lumber Wood & Supplies	1,175	2,000	27	-	2,000	2,000
7360 Electrical Supplies	8,128	8,250	2,712	-	8,250	8,250
7370 Building Operating Supplies	12,286	13,580	9,543	-	15,015	15,015
7400 Signs, Badges & Markers	750	2,255	996	-	2,255	2,255
7450 Salt, Sand, & Icemelt	3,083	3,246	-	-	3,240	3,240
7490 Tires	889	1,700	50	-	2,500	2,500
7510 Small Tools/Minor Equipment	1,534	1,607	66	-	1,530	1,530
7601 Computer Accessories	4,440	28,041	7,654	-	22,271	22,271
7602 Communication Equipment	7,672	3,500	-	-	3,500	3,500
Total Supplies	540,652	822,878	390,241	-	862,008	862,008
8020 Buildings & Improvements	230,009	215,000	9,299	-	224,000	224,000
8120 Automobiles	(56,124)	-	-	-	29,000	29,000
8150 Office Furniture & Fixtures	21,071	56,810	2,060	-	51,495	51,495
8160 Radio/Communications Equipment	6,122	6,650	-	-	7,050	7,050
8170 Other Equipment	14,666	22,500	13,798	-	24,700	24,700
8171 Personal Computer/Accessories	12,214	12,450	302	-	12,180	12,180
8172 Printers & Scanners	-	1,470	149	-	1,235	1,235
8180 Audio/Video Recording Equipment	5,495	-	-	-	-	-
Total Capital Outlay	233,453	314,880	25,608	-	349,660	349,660
<b>Total General Fund</b>	<b>\$ 20,447,639</b>	<b>\$ 23,112,907</b>	<b>\$ 14,453,602</b>	<b>-</b>	<b>\$ 27,695,750</b>	<b>\$ 27,695,750</b>

**Family Court  
2101**

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
<b>Health Fund</b>						
5010 Regular Salaries	\$ 0	\$ 180,358	\$ 159	-	\$ 187,162	\$ 187,162
5040 FICA Taxes	-	13,797	12	-	14,317	14,317
5050 Pension Contributions	20,777	23,771	15,847	-	24,667	24,667
5060 Insurance Benefits	6,959	23,572	-	-	24,461	24,461
5061 Dental & Vision	43	191	-	-	198	198
5062 HSA Contribution	-	1,000	-	-	1,037	1,037
5063 Insurance Admin Fee	-	3,304	-	-	3,428	3,428
5066 Life Insurance Benefit	5	30	-	-	31	31
5070 Unemployment Insurance	-	1,000	-	-	1,037	1,037
5094 Salary Savings	-	-	-	-	(75,000)	(75,000)
5110 Workers Compensation	-	2,886	-	-	2,994	2,994
5150 Long Term Disability	902	902	902	-	936	936
Total Personnel Services	28,687	250,811	16,920	-	185,268	185,268
6060 Medical & Dental Services	95,065	104,615	62,550	-	179,615	179,615
6090 Health & Social Services	1,350	2,000	-	-	2,000	2,000
Total Contractual Services	96,415	106,615	62,550	-	181,615	181,615
7170 Medical & Dental Supplies	8,633	8,625	1,886	-	8,625	8,625
Total Supplies	8,633	8,625	1,886	-	8,625	8,625
<b>Total Health Fund</b>	<b>\$ 133,735</b>	<b>\$ 366,051</b>	<b>\$ 81,356</b>	<b>-</b>	<b>\$ 375,508</b>	<b>\$ 375,508</b>
<b>Anti-Crime Sales Tax Fund</b>						
5010 Regular Salaries	\$ 992,755	\$ 1,766,000	\$ 653,331	-	\$ 1,334,464	\$ 1,334,464
5030 Over Time Salaries	45,836	35,000	24,219	-	40,000	40,000
5040 FICA Taxes	73,869	136,034	49,100	-	138,658	138,658
5050 Pension Contributions	125,709	233,608	175,206	-	238,895	238,895
5060 Insurance Benefits	253,005	305,131	141,464	-	310,488	310,488
5061 Dental & Vision	1,224	1,500	467	-	1,526	1,526
5062 HSA Contribution	10,625	16,504	5,350	-	16,793	16,793
5063 Insurance Admin Fee	-	30,000	-	-	30,526	30,526
5066 Life Insurance Benefit	232	300	146	-	305	305
5070 Unemployment Insurance	-	5,500	-	-	5,596	5,596
5094 Salary Savings	-	(115,240)	-	-	(13,256)	(13,256)
5110 Workers Compensation	-	18,989	-	-	19,322	19,322
5130 Vacation Payout	-	2,773	-	-	2,821	2,821
5140 Sick Leave Pay Out	-	2,773	-	-	2,821	2,821
5150 Long Term Disability	5,387	5,387	5,387	-	5,481	5,481
Total Personnel Services	1,508,642	2,444,259	1,054,670	-	2,134,440	2,134,440
6020 Legal Services	-	-	-	-	91,000	91,000
6120 Mileage Reimbursement	3,327	-	2,284	-	-	-
6140 Travel Expense	2,449	3,000	271	-	3,200	3,200
6710 Dues & Memberships	-	430	195	-	430	430
6713 Drug Screening Services	2,085	2,085	-	-	2,000	2,000
6715 Professional Licensing Fees	-	450	190	-	440	440
6756 Training Expense	1,432	2,250	-	-	2,000	2,000
6780 Institutional Care Fees	185,645	367,500	165,826	-	52,501	52,501
6789 Outside Agency Funding	17,220	17,415	13,061	-	17,415	17,415
6790 Other Contractual Services	156,426	262,106	91,000	-	172,106	172,106
Total Contractual Services	368,583	655,236	272,828	-	341,092	341,092
7020 Reference Books/Publications	1,310	2,200	769	-	2,375	2,375
7180 Laboratory Supplies	2,252	2,280	-	-	4,000	4,000
7210 Recreation Supplies	-	-	-	-	2,500	2,500
7230 Other Operating Supplies	2,276	2,500	2,191	-	-	-
Total Supplies	5,838	6,980	2,960	-	8,875	8,875

Family Court  
2101

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
Total Anti-Crime Sales Tax Fund	\$ 1,883,063	\$ 3,106,475	\$ 1,330,458	-	\$ 2,484,407	\$ 2,484,407
Total Family Court	\$ 22,464,436	\$ 26,585,433	\$ 15,865,416	-	\$ 30,555,665	\$ 30,555,665

**Facilities**  
**2199**

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
<b>General Fund</b>						
6310 Property Insurance	\$ 42,391	\$ 41,820	\$ 41,820	-	\$ 51,684	\$ 51,684
Total Contractual Services	42,391	41,820	41,820	-	51,684	51,684
8020 Buildings & Improvements	396,444	573,000	17,000	-	640,500	640,500
Total Capital Outlay	396,444	573,000	17,000	-	640,500	640,500
<b>Total General Fund</b>	<b>\$ 438,835</b>	<b>\$ 614,820</b>	<b>\$ 58,820</b>	<b>-</b>	<b>\$ 692,184</b>	<b>\$ 692,184</b>
<b>County Improvement Fund</b>						
6030 Architectural & Engineering Sv	-	\$ 100,000	-	-	-	-
Total Contractual Services	-	100,000	-	-	-	-
8020 Buildings & Improvements	-	-	-	-	625,000	625,000
Total Capital Outlay	-	-	-	-	625,000	625,000
<b>Total County Improvement Fund</b>	<b>-</b>	<b>\$ 100,000</b>	<b>-</b>	<b>-</b>	<b>\$ 625,000</b>	<b>\$ 625,000</b>
<b>Total Facilities</b>	<b>\$ 438,835</b>	<b>\$ 714,820</b>	<b>\$ 58,820</b>	<b>-</b>	<b>\$ 1,317,184</b>	<b>\$ 1,317,184</b>

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## BUDGET OVERVIEW

### FACILITIES MANAGEMENT

<b>Account Type</b>	<b>2022 Actual</b>	<b>2023 Adopted</b>	<b>Exp. as of 12/31/2023</b>	<b>2024 Adopted</b>
Personnel Services	3,403,715	4,646,805	2,626,045	4,572,854
Contractual Services	10,811,509	9,828,345	4,413,179	9,471,255
Supplies	518,697	784,263	352,429	803,311
Capital Outlay	2,504,228	2,632,500	34,072	18,167,630
	<u>\$17,238,149</u>	<u>\$17,891,913</u>	<u>\$7,425,725</u>	<u>\$33,015,050</u>

<b>Department</b>				
Community Justice Buildin	86,026	242,565	39,629	186,611
DTCH Repairs & Improvements	1,636,357	-	-	-
Facilities Management New Detention Center	5,363,781	3,500,000	12,630	19,196,125
Facilities Management Health Building	47,937	180,678	57,768	194,191
Facilities Management Administration Building	186,918	561,601	296,182	577,905
Vehicle Maintenance Center	-	198,000	88,832	305,450
Facilities Management Old Health Building	-	-	-	35,500
Facilities Management 14th St Parking Garage	404,614	906,555	63,665	122,750
Facilities Management Animal Shelter	24,630	65,596	13,918	267,623
Facilities Management Detention Center	3,305,619	3,793,529	1,950,541	3,753,762
Facilities Management Election Board/Warehouse	84,410	107,766	12,500	27,266
Facilities Management Independence Prosecutor's Office	31,707	271,820	22,117	182,792
Facilities Management Eastern Jackson County Courthouse	300,181	401,556	258,344	415,374
Facilities Management Kansas City	5,338,063	6,891,223	4,223,832	6,991,134
Facilities Management Medical Examiner Bldg	161,487	197,002	80,237	195,002
Facilities Management Tech Center	123,301	68,650	19,516	49,207
Facilities Management Truman Courthouse	143,119	505,372	286,014	514,358
	<u>\$17,238,149</u>	<u>\$17,891,913</u>	<u>\$7,425,725</u>	<u>\$33,015,050</u>

<b>Fund</b>				
General Fund	9,467,023	11,746,987	7,020,096	11,699,547
Health Fund	234,053	443,276	151,923	456,816
Special Road and Bridge Fund	-	266,650	108,348	354,657
County Improvement Fund	7,537,073	5,435,000	145,357	19,926,125
Assessment Fund	-	-	-	577,905
	<u>\$17,238,149</u>	<u>\$17,891,913</u>	<u>\$7,425,725</u>	<u>\$33,015,050</u>

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

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<b>Department</b>	<b>2023</b>	<b>2024</b>
Facilities Management	52.6	52.3
	52.6	52.3

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

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
<b>General Fund</b>						
6087 Locksmith Services	\$ 412	\$ 500	-	-	-	-
6310 Property Insurance	4,011	5,069	5,069	5,069	6,264	6,264
6420 Electricity	13,180	20,000	6,701	20,000	20,000	20,000
6440 Water	716	1,000	2,324	1,000	1,000	1,000
6450 Sewer Service	599	300	1,184	300	300	300
6460 Refuse Collection	-	10,000	-	10,000	25,000	25,000
6510 Maint & Repair - Buildings	22,510	52,271	25,864	59,771	59,771	59,771
6670 Rent - Miscellaneous	3,600	3,600	-	3,600	3,600	3,600
6730 Janitor Services	-	7,000	-	-	-	-
6790 Other Contractual Services	2,137	3,600	-	3,600	3,600	3,600
Total Contractual Services	47,165	103,340	41,142	103,340	119,535	119,535
7130 Building Cleaning Supplies	-	500	-	500	500	500
7371 HVAC Supplies	576	2,715	-	2,715	2,715	2,715
Total Supplies	576	3,215	-	3,215	3,215	3,215
<b>Total General Fund</b>	<b>\$ 47,741</b>	<b>\$ 106,555</b>	<b>\$ 41,142</b>	<b>\$ 106,555</b>	<b>\$ 122,750</b>	<b>\$ 122,750</b>
<b>County Improvement Fund</b>						
6121 Parking Expenses	\$ 8,696	-	\$ 3,900	-	-	-
6510 Maint & Repair - Buildings	-	800,000	18,623	-	-	-
Total Contractual Services	8,696	800,000	22,523	-	-	-
8020 Buildings & Improvements	348,178	-	-	-	-	-
Total Capital Outlay	348,178	-	-	-	-	-
<b>Total County Improvement Fund</b>	<b>\$ 356,873</b>	<b>\$ 800,000</b>	<b>\$ 22,523</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Facilities Management 14th St Parking Ga</b>	<b>\$ 404,614</b>	<b>\$ 906,555</b>	<b>\$ 63,665</b>	<b>\$ 106,555</b>	<b>\$ 122,750</b>	<b>\$ 122,750</b>

**Facilities Management Administration Building  
1216**

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
<b>General Fund</b>						
6087 Locksmith Services	-	\$ 400	-	-	-	-
6120 Mileage Reimbursement	-	425	-	-	-	-
6310 Property Insurance	-	18,246	18,246	-	-	-
6410 Natural Gas	-	50,500	381	-	-	-
6420 Electricity	-	176,000	112,495	-	-	-
6440 Water	-	10,500	8,817	-	-	-
6450 Sewer Service	-	11,500	4,486	-	-	-
6460 Refuse Collection	-	8,000	753	-	-	-
6510 Maint & Repair - Buildings	4,252	73,000	75,282	-	-	-
6511 Maint & Repair - Elevators	-	12,000	-	-	-	-
6530 Maint & Repair - Auto Equip	-	4,000	-	-	-	-
6641 Copier Rental/Maintenance	-	1,000	-	-	-	-
6662 Software Maintenance	-	4,200	-	-	-	-
6701 Security Services	-	-	9,200	-	-	-
6730 Janitor Services	-	120,000	26,471	-	-	-
6732 Landscaping/Mowing Services	1,929	-	2,500	-	-	-
6795 Alarm/Security Services	-	650	-	-	-	-
6796 Animal/Pest Control/Extermination Service	675	200	-	-	-	-
Total Contractual Services	6,856	490,621	258,632	-	-	-
7110 Gasoline	-	1,300	-	-	-	-
7130 Building Cleaning Supplies	-	22,000	10,906	-	-	-
7190 Wearing Apparel	-	2,340	-	-	-	-
7330 Plumbing Supplies	-	6,500	4,852	-	-	-
7340 Paint & Supplies	-	3,900	-	-	-	-
7360 Electrical Supplies	-	4,000	8,606	-	-	-
7370 Building Operating Supplies	-	13,000	4,991	-	-	-
7371 HVAC Supplies	-	13,520	8,196	-	-	-
7450 Salt, Sand, & Icemelt	-	4,420	-	-	-	-
Total Supplies	-	70,980	37,550	-	-	-
<b>Total General Fund</b>	<b>\$ 6,856</b>	<b>\$ 561,601</b>	<b>\$ 296,182</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>County Improvement Fund</b>						
8173 Computer Equipment/Terminals	180,062	-	-	-	-	-
Total Capital Outlay	180,062	-	-	-	-	-
<b>Total County Improvement Fund</b>	<b>\$ 180,062</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Assessment Fund</b>						
6310 Property Insurance	-	-	-	\$ 18,246	\$ 22,550	\$ 22,550
6410 Natural Gas	-	-	-	50,500	50,500	50,500
6420 Electricity	-	-	-	176,000	176,000	176,000
6440 Water	-	-	-	14,000	14,000	14,000
6450 Sewer Service	-	-	-	11,500	11,500	11,500
6460 Refuse Collection	-	-	-	4,000	4,000	4,000
6510 Maint & Repair - Buildings	-	-	-	73,000	126,000	126,000
6511 Maint & Repair - Elevators	-	-	-	12,000	24,000	24,000
6641 Copier Rental/Maintenance	-	-	-	1,000	1,000	1,000
6730 Janitor Services	-	-	-	74,625	74,625	74,625
6795 Alarm/Security Services	-	-	-	650	650	650
6796 Animal/Pest Control/Extermination Service	-	-	-	400	400	400
Total Contractual Services	-	-	-	435,921	505,225	505,225
7130 Building Cleaning Supplies	-	-	-	25,000	25,000	25,000
7190 Wearing Apparel	-	-	-	2,340	2,340	2,340
7330 Plumbing Supplies	-	-	-	6,500	6,500	6,500
7340 Paint & Supplies	-	-	-	3,900	3,900	3,900
7360 Electrical Supplies	-	-	-	4,000	4,000	4,000
7370 Building Operating Supplies	-	-	-	13,000	13,000	13,000

Facilities Management Administration Building  
1216

Line Item Description	Previous Year			Budget Year		
	2022	2023	Exp. as of	2024	2024	2024
	Actual	Adopted	12/31/2023	Request	Rec.	Adopted
7371 HVAC Supplies	-	-	-	13,520	13,520	13,520
7450 Salt, Sand, & Icemelt	-	-	-	4,420	4,420	4,420
Total Supplies	-	-	-	72,680	72,680	72,680
<b>Total Assessment Fund</b>	-	-	-	<b>\$ 508,601</b>	<b>\$ 577,905</b>	<b>\$ 577,905</b>
<b>Total Facilities Management Administration Bui</b>	<b>\$ 186,918</b>	<b>\$ 561,601</b>	<b>\$ 296,182</b>	<b>\$ 508,601</b>	<b>\$ 577,905</b>	<b>\$ 577,905</b>

**Facilities Management Animal Shelter  
1232**

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
<b>General Fund</b>						
<b>Health Fund</b>						
Line Item Description						
6310 Property Insurance	6,834	8,596	8,596	8,596	10,623	10,623
6510 Maint & Repair - Buildings	4,988	15,000	1,793	15,000	15,000	15,000
6790 Other Contractual Services	-	6,000	-	6,000	6,000	6,000
Total Contractual Services	11,822	29,596	10,389	29,596	31,623	31,623
7330 Plumbing Supplies	-	13,000	-	13,000	13,000	13,000
7370 Building Operating Supplies	-	3,000	-	3,000	3,000	3,000
7371 HVAC Supplies	12,808	20,000	3,529	20,000	20,000	20,000
Total Supplies	12,808	36,000	3,529	36,000	36,000	36,000
<b>Total Health Fund</b>	<b>\$ 24,630</b>	<b>\$ 65,596</b>	<b>\$ 13,918</b>	<b>\$ 65,596</b>	<b>\$ 67,623</b>	<b>\$ 67,623</b>
<b>County Improvement Fund</b>						
8060 Other Improvements	-	-	-	-	200,000	200,000
Total Capital Outlay	-	-	-	-	200,000	200,000
<b>Total County Improvement Fund</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>
<b>Total Facilities Management Animal Shelter</b>	<b>\$ 24,630</b>	<b>\$ 65,596</b>	<b>\$ 13,918</b>	<b>\$ 65,596</b>	<b>\$ 267,623</b>	<b>\$ 267,623</b>

Facilities Management Community Justice Building  
1207

Line Item Description	Previous Year			Budget Year		
	2022	2023	Exp. as of	2024	2024	2024
	Actual	Adopted	12/31/2023	Request	Rec.	Adopted
<b>General Fund</b>						
6087 Locksmith Services	-	\$ 141	-	-	-	-
6310 Property Insurance	11,592	14,539	14,539	14,539	17,969	17,969
6510 Maint & Repair - Buildings	1,800	26,213	-	29,467	29,467	29,467
6511 Maint & Repair - Elevators	8,669	4,230	-	4,230	8,460	8,460
6530 Maint & Repair - Auto Equip	-	1,457	-	-	-	-
6641 Copier Rental/Maintenance	-	376	-	-	-	-
6662 Software Maintenance	-	1,504	-	1,504	-	-
6730 Janitor Services	50,480	170,000	22,988	100,000	100,000	100,000
6737 Shredding Services	475	-	-	-	-	-
6795 Alarm/Security Services	-	235	-	2,345	235	235
6796 Animal/Pest Control/Extermination Services	-	71	-	80	80	80
Total Contractual Services	73,016	218,766	37,527	152,165	156,211	156,211
7110 Gasoline	-	470	-	-	-	-
7130 Building Cleaning Supplies	7,316	7,802	-	15,000	15,000	15,000
7190 Wearing Apparel	-	846	-	-	-	-
7330 Plumbing Supplies	1,845	2,350	-	2,400	2,400	2,400
7340 Paint & Supplies	-	1,410	-	1,500	1,500	1,500
7360 Electrical Supplies	-	1,410	-	1,500	1,500	1,500
7370 Building Operating Supplies	2,353	4,711	2,102	5,000	5,000	5,000
7371 HVAC Supplies	1,496	4,800	-	5,000	5,000	5,000
Total Supplies	13,010	23,799	2,102	30,400	30,400	30,400
<b>Total General Fund</b>	<b>\$ 86,026</b>	<b>\$ 242,565</b>	<b>\$ 39,629</b>	<b>\$ 182,565</b>	<b>\$ 186,611</b>	<b>\$ 186,611</b>
<b>Total Community Justice Buildin</b>	<b>\$ 86,026</b>	<b>\$ 242,565</b>	<b>\$ 39,629</b>	<b>\$ 182,565</b>	<b>\$ 186,611</b>	<b>\$ 186,611</b>

**Facilities Management Detention Center  
1210**

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
<b>General Fund</b>						
6087 Locksmith Services	508	-	-	-	-	-
6310 Property Insurance	121,709	153,699	153,699	153,699	189,952	189,952
6410 Natural Gas	8,747	8,000	9,442	12,000	12,000	12,000
6420 Electricity	406,095	402,240	182,536	390,000	390,000	390,000
6440 Water	401,252	485,000	182,538	485,000	485,000	485,000
6445 Chilled Water	581,674	510,000	373,045	510,000	510,000	510,000
6450 Sewer Service	821,407	840,000	369,404	840,000	840,000	840,000
6460 Refuse Collection	8,200	15,000	3,211	8,500	8,500	8,500
6470 Steam	487,715	402,900	366,435	473,880	473,880	473,880
6510 Maint & Repair - Buildings	155,664	250,000	135,398	250,000	250,000	250,000
6511 Maint & Repair - Elevators	53,386	75,000	37,993	82,000	150,000	150,000
6662 Software Maintenance	7,255	-	-	-	-	-
6670 Rent - Miscellaneous	-	1,000	-	-	-	-
6730 Janitor Services	-	-	9,582	-	-	-
6737 Shredding Services	-	-	480	-	-	-
6796 Animal/Pest Control/Extermination Service	925	-	1,580	-	-	-
Total Contractual Services	3,054,537	3,142,839	1,825,342	3,205,079	3,309,332	3,309,332
7130 Building Cleaning Supplies	-	-	1,796	-	-	-
7320 Machinery & Equipment Parts	-	4,000	-	-	-	-
7330 Plumbing Supplies	93,940	119,740	74,846	120,000	120,000	120,000
7340 Paint & Supplies	7,175	10,950	2,235	10,000	10,000	10,000
7350 Lumber Wood & Supplies	-	6,000	-	2,000	2,000	2,000
7360 Electrical Supplies	5,647	30,000	80	30,000	30,000	30,000
7370 Building Operating Supplies	46,098	85,000	4,752	85,000	85,000	85,000
7371 HVAC Supplies	52,065	70,000	35,741	70,000	70,000	70,000
7450 Salt, Sand, & Ice melt	8,222	5,000	5,749	8,000	8,000	8,000
Total Supplies	213,147	330,690	125,199	325,000	325,000	325,000
8020 Buildings & Improvements	37,935	105,000	-	119,430	119,430	119,430
Total Capital Outlay	37,935	105,000	-	119,430	119,430	119,430
<b>Total General Fund</b>	<b>\$ 3,305,619</b>	<b>\$ 3,578,529</b>	<b>\$ 1,950,541</b>	<b>\$ 3,649,509</b>	<b>\$ 3,753,762</b>	<b>\$ 3,753,762</b>
<b>County Improvement Fund</b>						
6510 Maint & Repair - Buildings	-	\$ 215,000	-	\$ 215,000	-	-
Total Contractual Services	-	215,000	-	215,000	-	-
<b>Total County Improvement Fund</b>	<b>-</b>	<b>\$ 215,000</b>	<b>-</b>	<b>\$ 215,000</b>	<b>-</b>	<b>-</b>
<b>Total Facilities Management Detention Center</b>	<b>\$ 3,305,619</b>	<b>\$ 3,793,529</b>	<b>\$ 1,950,541</b>	<b>\$ 3,864,509</b>	<b>\$ 3,753,762</b>	<b>\$ 3,753,762</b>



**Facilities Management New Detention Center  
1214**

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
<b>General Fund</b>						
6440 Water	-	-	-	-	\$ 15,000	\$ 15,000
Total Contractual Services	-	-	-	-	15,000	15,000
<b>Total General Fund</b>	-	-	-	-	<b>\$ 15,000</b>	<b>\$ 15,000</b>
<b>County Improvement Fund</b>						
Line Item Description						
6023 Compliance Services	\$ 33,535	-	-	-	-	-
6030 Architectural & Engineering Sv	2,728,040	-	-	-	807,125	807,125
6080 Other Professional Services	1,536,741	1,500,000	8,755	-	800,000	800,000
6140 Travel Expense	3,111	-	-	-	-	-
6150 Relocation Cost	800,000	-	-	-	-	-
6440 Water	98,277	-	-	-	-	-
6460 Refuse Collection	-	-	3,875	-	-	-
6570 Maint & Repair - Miscellaneous	5,049	-	-	-	-	-
6793 Catering Services	3,734	-	-	-	-	-
Total Contractual Services	5,208,488	1,500,000	12,630	-	1,607,125	1,607,125
8020 Buildings & Improvements	155,293	-	-	-	-	-
8040 Roads & Highways	-	2,000,000	-	-	-	-
8150 Office Furniture & Fixtures	-	-	-	-	8,084,000	8,084,000
8171 Personal Computer/Accessories	-	-	-	-	9,490,000	9,490,000
Total Capital Outlay	155,293	2,000,000	-	-	17,574,000	17,574,000
<b>Total County Improvement Fund</b>	<b>\$ 5,363,781</b>	<b>\$ 3,500,000</b>	<b>\$ 12,630</b>	-	<b>\$ 19,181,125</b>	<b>\$ 19,181,125</b>
<b>Total Facilities Management New Detention Ce</b>	<b>\$ 5,363,781</b>	<b>\$ 3,500,000</b>	<b>\$ 12,630</b>	-	<b>\$ 19,196,125</b>	<b>\$ 19,196,125</b>

**DTCH Repairs & Improvements  
1241**

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
<b>County Improvement Fund</b>						
6030 Architectural & Engineering Sv	\$ 3,050	-	-	-	-	-
6121 Parking Expenses	4,575	-	-	-	-	-
Total Contractual Services	7,625	-	-	-	-	-
8020 Buildings & Improvements	1,628,732	-	-	-	-	-
Total Capital Outlay	1,628,732	-	-	-	-	-
<b>Total County Improvement Fund</b>	<b>\$ 1,636,357</b>	-	-	-	-	-
<b>Total DTCH Repairs &amp; Improvements</b>	<b>\$ 1,636,357</b>	-	-	-	-	-

**Facilities Management Eastern Jackson County Courthouse  
1205**

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
<b>General Fund</b>						
6087 Locksmith Services	330	500	-	-	-	-
6310 Property Insurance	16,247	20,428	20,428	20,428	25,246	25,246
6410 Natural Gas	34,678	38,778	39,965	48,128	48,128	48,128
6420 Electricity	122,698	135,233	88,533	130,000	130,000	130,000
6440 Water	6,922	6,000	3,785	5,500	5,500	5,500
6450 Sewer Service	9,492	7,830	4,875	7,700	7,700	7,700
6460 Refuse Collection	4,553	8,100	3,151	4,000	4,000	4,000
6510 Maint & Repair - Buildings	39,421	56,172	21,284	60,000	60,000	60,000
6511 Maint & Repair - Elevators	6,955	8,100	4,754	9,000	18,000	18,000
6530 Maint & Repair - Auto Equip	2,773	-	-	-	-	-
6730 Janitor Services	1,348	3,000	632	-	-	-
6732 Landscaping/Mowing Services	-	-	1,400	-	-	-
6737 Shredding Services	400	400	775	800	800	800
6796 Animal/Pest Control/Extermination Service	120	300	-	300	300	300
Total Contractual Services	245,938	284,841	189,582	285,856	299,674	299,674
7110 Gasoline	4,233	-	-	-	-	-
7130 Building Cleaning Supplies	23,000	25,000	6,976	25,000	25,000	25,000
7330 Plumbing Supplies	5,631	5,715	711	5,700	5,700	5,700
7340 Paint & Supplies	1,524	3,000	744	2,000	2,000	2,000
7360 Electrical Supplies	1,807	3,000	785	3,000	3,000	3,000
7370 Building Operating Supplies	4,861	14,000	1,651	14,000	14,000	14,000
7371 HVAC Supplies	8,820	11,500	12,917	11,500	11,500	11,500
7450 Salt, Sand, & Icemelt	4,367	4,500	-	4,500	4,500	4,500
Total Supplies	54,243	66,715	23,785	65,700	65,700	65,700
<b>Total General Fund</b>	<b>\$ 300,181</b>	<b>\$ 351,556</b>	<b>\$ 213,367</b>	<b>\$ 351,556</b>	<b>\$ 365,374</b>	<b>\$ 365,374</b>
<b>County Improvement Fund</b>						
6510 Maint & Repair - Buildings	-	\$ 50,000	\$ 44,977	\$ 50,000	\$ 50,000	\$ 50,000
Total Contractual Services	-	50,000	44,977	50,000	50,000	50,000
<b>Total County Improvement Fund</b>	<b>-</b>	<b>\$ 50,000</b>	<b>\$ 44,977</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>
<b>Total Facilities Management Eastern Jackson Cc</b>	<b>\$ 300,181</b>	<b>\$ 401,556</b>	<b>\$ 258,344</b>	<b>\$ 401,556</b>	<b>\$ 415,374</b>	<b>\$ 415,374</b>

**Facilities Management Election Board/Warehouse  
1234**

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
<b>General Fund</b>						
6510 Maint & Repair - Buildings	17,058	8,300	245	8,300	8,300	8,300
6511 Maint & Repair - Elevators	2,369	4,500	1,623	4,500	9,000	9,000
Total Contractual Services	19,427	12,800	1,868	12,800	17,300	17,300
7130 Building Cleaning Supplies	1,000	1,966	645	1,966	1,966	1,966
7330 Plumbing Supplies	399	1,500	-	1,500	1,500	1,500
7360 Electrical Supplies	-	2,000	-	2,000	2,000	2,000
7370 Building Operating Supplies	273	1,500	48	1,500	1,500	1,500
7371 HVAC Supplies	711	3,000	1,189	3,000	3,000	3,000
Total Supplies	2,383	9,966	1,881	9,966	9,966	9,966
8020 Buildings & Improvements	62,600	-	-	-	-	-
Total Capital Outlay	62,600	-	-	-	-	-
<b>Total General Fund</b>	<b>\$ 84,410</b>	<b>\$ 22,766</b>	<b>\$ 3,749</b>	<b>\$ 22,766</b>	<b>\$ 27,266</b>	<b>\$ 27,266</b>
<b>County Improvement Fund</b>						
8020 Buildings & Improvements	-	\$ 85,000	\$ 8,752	\$ 85,000	-	-
Total Capital Outlay	-	85,000	8,752	85,000	-	-
<b>Total County Improvement Fund</b>	<b>-</b>	<b>\$ 85,000</b>	<b>\$ 8,752</b>	<b>\$ 85,000</b>	<b>-</b>	<b>-</b>
<b>Total Facilities Management Election Board/Warehouse</b>	<b>\$ 84,410</b>	<b>\$ 107,766</b>	<b>\$ 12,500</b>	<b>\$ 107,766</b>	<b>\$ 27,266</b>	<b>\$ 27,266</b>

**Facilities Management Health Building  
1215**

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
<b>Health Fund</b>						
6310 Property Insurance	\$ 1,347	\$ 6,416	\$ 6,416	\$ 6,416	\$ 7,929	\$ 7,929
6410 Natural Gas	431	19,500	446	19,500	19,500	19,500
6420 Electricity	27,491	56,256	25,928	56,256	56,256	56,256
6440 Water	796	1,600	248	1,600	1,600	1,600
6450 Sewer Service	922	1,800	254	1,800	1,800	1,800
6460 Refuse Collection	500	2,000	1,284	2,000	2,000	2,000
6510 Maint & Repair - Buildings	2,027	8,926	4,314	8,926	8,926	8,926
6511 Maint & Repair - Elevators	1,665	12,000	1,366	12,000	24,000	24,000
6730 Janitor Services	-	45,000	6,912	45,000	45,000	45,000
6732 Landscaping/Mowing Services	5,000	-	-	-	-	-
6790 Other Contractual Services	-	9,930	-	9,930	9,930	9,930
6796 Animal/Pest Control/Extermination Service	-	150	125	150	150	150
6885 Special Assessments	606	500	416	500	500	500
<b>Total Contractual Services</b>	<b>40,785</b>	<b>164,078</b>	<b>47,709</b>	<b>164,078</b>	<b>177,591</b>	<b>177,591</b>
7110 Gasoline	-	1,000	-	1,000	1,000	1,000
7130 Building Cleaning Supplies	6,083	7,000	9,817	7,000	7,000	7,000
7330 Plumbing Supplies	-	2,000	233	2,000	2,000	2,000
7340 Paint & Supplies	230	500	-	500	500	500
7360 Electrical Supplies	-	2,000	-	2,000	2,000	2,000
7370 Building Operating Supplies	239	2,000	10	2,000	2,000	2,000
7371 HVAC Supplies	600	2,100	-	2,100	2,100	2,100
<b>Total Supplies</b>	<b>7,152</b>	<b>16,600</b>	<b>10,060</b>	<b>16,600</b>	<b>16,600</b>	<b>16,600</b>
<b>Total Health Fund</b>	<b>\$ 47,937</b>	<b>\$ 180,678</b>	<b>\$ 57,768</b>	<b>\$ 180,678</b>	<b>\$ 194,191</b>	<b>\$ 194,191</b>
<b>Total Facilities Management Health Building</b>	<b>\$ 47,937</b>	<b>\$ 180,678</b>	<b>\$ 57,768</b>	<b>\$ 180,678</b>	<b>\$ 194,191</b>	<b>\$ 194,191</b>

**Facilities Management Independence Prosecutor's Office  
1209**

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
<b>General Fund</b>						
6310 Property Insurance	\$ 2,509	\$ 3,149	\$ 3,149	\$ 3,150	\$ 3,892	\$ 3,892
6410 Natural Gas	6,604	5,890	3,857	5,890	5,890	5,890
6420 Electricity	15,873	15,000	11,864	15,000	15,000	15,000
6440 Water	534	900	291	750	750	750
6450 Sewer Service	748	900	563	750	750	750
6510 Maint & Repair - Buildings	1,337	4,500	264	4,500	4,500	4,500
6511 Maint & Repair - Elevators	130	130	140	230	460	460
6730 Janitor Services	900	1,500	547	1,500	1,500	1,500
6796 Animal/Pest Control/Extermination Service	150	1,530	-	150	150	150
Total Contractual Services	28,785	33,499	20,675	31,920	32,892	32,892
7130 Building Cleaning Supplies	2,233	8,870	1,442	5,000	5,000	5,000
7330 Plumbing Supplies	255	1,051	-	1,500	1,500	1,500
7370 Building Operating Supplies	434	5,000	-	10,000	10,000	10,000
7371 HVAC Supplies	-	3,400	-	3,400	3,400	3,400
Total Supplies	2,922	18,321	1,442	19,900	19,900	19,900
8020 Buildings & Improvements	-	-	-	130,000	-	-
Total Capital Outlay	-	-	-	130,000	-	-
<b>Total General Fund</b>	<b>\$ 31,707</b>	<b>\$ 51,820</b>	<b>\$ 22,117</b>	<b>\$ 181,820</b>	<b>\$ 52,792</b>	<b>\$ 52,792</b>
<b>County Improvement Fund</b>						
Line Item Description						
8020 Buildings & Improvements	-	\$ 220,000	-	\$ 220,000	\$ 130,000	\$ 130,000
Total Capital Outlay	-	220,000	-	220,000	130,000	130,000
<b>Total County Improvement Fund</b>	<b>-</b>	<b>\$ 220,000</b>	<b>-</b>	<b>\$ 220,000</b>	<b>\$ 130,000</b>	<b>\$ 130,000</b>
<b>Total Facilities Management Independence Pro</b>	<b>\$ 31,707</b>	<b>\$ 271,820</b>	<b>\$ 22,117</b>	<b>\$ 401,820</b>	<b>\$ 182,792</b>	<b>\$ 182,792</b>

**Facilities Management Kansas City  
1204**

Line Item Description	Previous Year			Budget Year		
	2022	2023	Exp. as of	2024	2024	2024
	Actual	Adopted	12/31/2023	Request	Rec.	Adopted
<b>General Fund</b>						
5010 Regular Salaries	\$ 2,060,021	\$ 2,928,571	\$ 1,595,321	\$ 2,999,750	\$ 3,093,014	\$ 3,093,014
5020 Seasonal Salaries	-	28,312	-	22,083	22,083	22,083
5025 Part Time Salaries	859	-	-	-	-	-
5030 Over Time Salaries	33,942	58,000	31,305	-	58,000	58,000
5039 Boot Allowance	-	4,200	-	4,200	4,200	4,200
5040 FICA Taxes	157,700	240,719	122,192	231,164	247,467	247,467
5050 Pension Contributions	302,465	343,014	228,676	329,965	439,219	439,219
5055 Union Pension & Insurance	655,814	838,654	488,249	484,346	528,531	528,531
5060 Insurance Benefits	168,686	257,253	137,657	284,818	301,802	301,802
5061 Dental & Vision	1,522	1,676	929	1,661	1,768	1,768
5062 HSA Contribution	8,975	9,300	6,600	8,800	8,800	8,800
5066 Life Insurance Benefit	441	676	332	676	676	676
5090 Salary Adjustments	-	131,792	-	-	61,862	61,862
5094 Salary Savings	-	(210,147)	-	-	(210,147)	(210,147)
5150 Long Term Disability	13,291	14,785	14,785	15,113	15,579	15,579
Total Personnel Services	3,403,715	4,646,805	2,626,045	4,382,576	4,572,854	4,572,854
6070 Intergovernmental Agreements	20,000	-	-	-	-	-
6085 Temp Agency Services	46,174	27,000	13,181	27,000	27,000	27,000
6087 Locksmith Services	3,795	4,000	-	1,000	1,000	1,000
6120 Mileage Reimbursement	44	-	-	-	-	-
6160 Meeting Expense	-	-	140	350	350	350
6165 Coffee & Water Service	361	500	378	500	500	500
6310 Property Insurance	121,872	153,606	153,606	153,606	189,839	189,839
6320 Worker's Compensation	11,893	16,138	16,138	16,138	21,254	21,254
6370 Vehicle Liability Insurance	-	6,009	6,009	6,009	4,952	4,952
6380 Legal Liability Claims	44,571	2,794	2,794	2,749	14,346	14,346
6420 Electricity	237,192	230,000	110,233	230,000	230,000	230,000
6440 Water	101,737	85,000	88,018	100,000	100,000	100,000
6445 Chilled Water	376,214	340,000	262,326	340,000	340,000	340,000
6450 Sewer Service	210,682	235,000	187,116	235,000	235,000	235,000
6460 Refuse Collection	5,311	10,000	3,738	10,000	10,000	10,000
6470 Steam	382,067	303,121	301,166	365,608	365,608	365,608
6510 Maint & Repair - Buildings	73,975	128,508	83,694	153,899	128,508	128,508
6511 Maint & Repair - Elevators	26,569	45,000	32,252	60,000	100,000	100,000
6530 Maint & Repair - Auto Equip	1,814	3,000	725	1,000	1,000	1,000
6641 Copier Rental/Maintenance	-	-	512	600	600	600
6661 Software Purchases	-	-	175	-	-	-
6662 Software Maintenance	-	20,000	-	20,000	20,000	20,000
6713 Drug Screening Services	-	-	40	120	120	120
6726 Tree Removal Services	850	-	-	-	-	-
6730 Janitor Services	6,042	7,732	3,546	7,000	7,000	7,000
6731 Window Cleaning Services	9,860	10,000	-	10,000	10,000	10,000
6732 Landscaping/Mowing Services	44,200	85,000	79,623	230,000	230,000	230,000
6737 Shredding Services	2,000	500	1,360	1,500	1,500	1,500
6738 Moving Services	5,908	3,784	-	-	-	-
6739 Carpet Cleaning Services	-	15,000	2,138	15,000	15,000	15,000
6756 Training Expense	-	58,565	-	59,994	61,862	61,862
6774 CID Charges	-	92,031	92,031	-	92,031	92,031
6790 Other Contractual Services	3,671	2,803	1,479	2,860	2,860	2,860
6796 Animal/Pest Control/Extermination Services	2,105	2,500	520	1,000	1,000	1,000
Total Contractual Services	1,738,908	1,887,591	1,442,939	2,050,933	2,211,330	2,211,330
7010 Office Supplies	2,371	3,000	1,341	3,000	3,000	3,000
7110 Gasoline	8,089	8,000	7,365	8,000	8,000	8,000
7130 Building Cleaning Supplies	33,275	35,000	27,554	35,000	35,000	35,000
7190 Wearing Apparel	8,695	4,300	185	4,300	4,300	4,300
7310 Auto & Truck Parts	457	-	-	-	-	-
7330 Plumbing Supplies	10,631	10,100	17,761	10,000	10,000	10,000
7340 Paint & Supplies	2,079	4,900	1,320	4,900	4,900	4,900

**Facilities Management Kansas City  
1204**

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
7360 Electrical Supplies	7,405	9,300	6,168	9,000	9,000	9,000
7370 Building Operating Supplies	23,555	23,143	14,257	20,000	20,000	20,000
7371 HVAC Supplies	96,949	56,584	53,578	76,000	76,000	76,000
7372 Welding Supplies	213	-	-	-	-	-
Total Supplies	193,719	154,327	129,528	170,200	170,200	170,200
8020 Buildings & Improvements	-	-	-	36,750	36,750	36,750
8145 Appliances	1,721	-	-	-	-	-
8171 Personal Computer/Accessories	-	2,500	-	-	-	-
Total Capital Outlay	1,721	2,500	-	36,750	36,750	36,750
<b>Total General Fund</b>	<b>\$ 5,338,063</b>	<b>\$ 6,691,223</b>	<b>\$ 4,198,511</b>	<b>\$ 6,640,459</b>	<b>\$ 6,991,134</b>	<b>\$ 6,991,134</b>
<b>County Improvement Fund</b>						
8020 Buildings & Improvements	-	\$ 200,000	\$ 25,321	\$ 200,000	-	-
Total Capital Outlay	-	200,000	25,321	200,000	-	-
<b>Total County Improvement Fund</b>	<b>-</b>	<b>\$ 200,000</b>	<b>\$ 25,321</b>	<b>\$ 200,000</b>	<b>-</b>	<b>-</b>
<b>Total Facilities Management Kansas City</b>	<b>\$ 5,338,063</b>	<b>\$ 6,891,223</b>	<b>\$ 4,223,832</b>	<b>\$ 6,840,459</b>	<b>\$ 6,991,134</b>	<b>\$ 6,991,134</b>



**Facilities Management Medical Examiner Bldg  
1233**

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
<b>General Fund</b>						
 <b>Health Fund</b>						
Line Item Description						
6420 Electricity	\$ 118,078	\$ 118,317	\$ 63,086	\$ 113,317	\$ 113,317	\$ 113,317
6440 Water	3,601	4,000	1,914	4,000	4,000	4,000
6450 Sewer Service	7,924	4,500	5,506	9,500	9,500	9,500
6460 Refuse Collection	854	3,000	573	3,000	3,000	3,000
6510 Maint & Repair - Buildings	4,018	10,000	1,028	10,000	10,000	10,000
6730 Janitor Services	-	5,000	-	5,000	5,000	5,000
6732 Landscaping/Mowing Services	-	2,000	-	-	-	-
6742 Inspections & Testing	-	33,185	7,287	33,185	33,185	33,185
6790 Other Contractual Services	26,800	-	-	-	-	-
6881 Licenses & Permits	211	300	-	300	300	300
Total Contractual Services	161,487	180,302	79,394	178,302	178,302	178,302
7110 Gasoline	-	1,500	-	1,500	1,500	1,500
7330 Plumbing Supplies	-	2,000	450	2,000	2,000	2,000
7340 Paint & Supplies	-	700	-	700	700	700
7350 Lumber Wood & Supplies	-	500	-	500	500	500
7360 Electrical Supplies	-	1,000	393	1,000	1,000	1,000
7370 Building Operating Supplies	-	2,000	-	2,000	2,000	2,000
7371 HVAC Supplies	-	9,000	-	9,000	9,000	9,000
Total Supplies	-	16,700	843	16,700	16,700	16,700
<b>Total Health Fund</b>	<b>\$ 161,487</b>	<b>\$ 197,002</b>	<b>\$ 80,237</b>	<b>\$ 195,002</b>	<b>\$ 195,002</b>	<b>\$ 195,002</b>
<b>Total Facilities Management Medical Examiner</b>	<b>\$ 161,487</b>	<b>\$ 197,002</b>	<b>\$ 80,237</b>	<b>\$ 195,002</b>	<b>\$ 195,002</b>	<b>\$ 195,002</b>

**Facilities Management Old Health Building  
1237**

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
<b>General Fund</b>						
6410 Natural Gas	-	-	-	-	\$ 5,000	\$ 5,000
6420 Electricity	-	-	-	-	15,000	15,000
6440 Water	-	-	-	-	4,000	4,000
6510 Maint & Repair - Buildings	-	-	-	-	10,000	10,000
6795 Alarm/Security Services	-	-	-	-	1,500	1,500
Total Contractual Services	-	-	-	-	35,500	35,500
<b>Total General Fund</b>	-	-	-	-	\$ 35,500	\$ 35,500
<b>Total Facilities Management Old Health Building</b>	-	-	-	-	\$ 35,500	\$ 35,500

**Facilities Management Tech Center  
1231**

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
<b>General Fund</b>						
6310 Property Insurance	1,909	-	-	-	-	-
6410 Natural Gas	2,083	-	-	-	-	-
6420 Electricity	14,463	-	-	-	-	-
6440 Water	229	-	-	-	-	-
6450 Sewer Service	562	-	-	-	-	-
6460 Refuse Collection	2,096	-	-	-	-	-
6510 Maint & Repair - Buildings	2,746	-	-	-	-	-
6641 Copier Rental/Maintenance	285	-	-	-	-	-
6730 Janitor Services	443	-	-	-	-	-
6732 Landscaping/Mowing Services	2,000	-	-	-	-	-
6796 Animal/Pest Control/Extermination Services	180	-	-	-	-	-
Total Contractual Services	26,996	-	-	-	-	-
7130 Building Cleaning Supplies	3,425	-	-	-	-	-
7330 Plumbing Supplies	152	-	-	-	-	-
7360 Electrical Supplies	1,971	-	-	-	-	-
7370 Building Operating Supplies	149	-	-	-	-	-
7371 HVAC Supplies	902	-	-	-	-	-
Total Supplies	6,598	-	-	-	-	-
8020 Buildings & Improvements	89,708	-	-	-	-	-
Total Capital Outlay	89,708	-	-	-	-	-
<b>Total General Fund</b>	<b>\$ 123,301</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Special Road and Bridge Fund</b>						
6310 Property Insurance	-	2,362	2,362	2,362	2,919	2,919
6410 Natural Gas	-	2,000	1,607	2,000	2,000	2,000
6420 Electricity	-	18,788	8,474	18,788	18,788	18,788
6440 Water	-	1,200	179	1,200	1,200	1,200
6450 Sewer Service	-	1,000	354	1,000	1,000	1,000
6460 Refuse Collection	-	2,000	1,308	2,500	2,500	2,500
6510 Maint & Repair - Buildings	-	3,000	2,311	3,000	3,000	3,000
6730 Janitor Services	-	4,000	275	3,000	3,000	3,000
6732 Landscaping/Mowing Services	-	-	1,000	-	-	-
6795 Alarm/Security Services	-	650	-	650	650	650
6796 Animal/Pest Control/Extermination Services	-	150	-	150	150	150
Total Contractual Services	-	35,150	17,872	34,650	35,207	35,207
7130 Building Cleaning Supplies	-	3,500	1,045	4,000	4,000	4,000
7330 Plumbing Supplies	-	2,000	-	2,000	2,000	2,000
7360 Electrical Supplies	-	2,500	-	2,500	2,500	2,500
7370 Building Operating Supplies	-	1,600	-	1,600	1,600	1,600
7371 HVAC Supplies	-	3,900	600	3,900	3,900	3,900
Total Supplies	-	13,500	1,645	14,000	14,000	14,000
8020 Buildings & Improvements	-	20,000	-	20,000	-	-
Total Capital Outlay	-	20,000	-	20,000	-	-
<b>Total Special Road and Bridge Fund</b>	<b>-</b>	<b>\$ 68,650</b>	<b>\$ 19,516</b>	<b>\$ 68,650</b>	<b>\$ 49,207</b>	<b>\$ 49,207</b>
<b>Total Facilities Management Tech Center</b>	<b>\$ 123,301</b>	<b>\$ 68,650</b>	<b>\$ 19,516</b>	<b>\$ 68,650</b>	<b>\$ 49,207</b>	<b>\$ 49,207</b>

**Facilities Management Truman Courthouse  
1206**

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
<b>General Fund</b>						
6165 Coffee & Water Service	-	-	598	600	600	600
6310 Property Insurance	8,340	10,540	10,540	10,540	13,026	13,026
6410 Natural Gas	13,952	19,500	15,462	23,000	23,000	23,000
6420 Electricity	58,781	56,256	40,502	56,250	56,250	56,250
6440 Water	1,436	1,600	1,866	1,600	1,600	1,600
6450 Sewer Service	1,549	1,800	950	1,882	1,882	1,882
6460 Refuse Collection	-	1,200	-	-	-	-
6510 Maint & Repair - Buildings	6,515	9,926	165,238	10,000	10,000	10,000
6511 Maint & Repair - Elevators	6,995	7,000	4,089	6,500	13,000	13,000
6680 Rent - Heavy Equipment	702	-	-	-	-	-
6730 Janitor Services	2,300	2,550	1,104	-	-	-
6732 Landscaping/Mowing Services	17,438	-	1,680	-	-	-
6737 Shredding Services	380	400	490	900	900	900
6790 Other Contractual Services	12,532	13,000	-	13,000	13,000	13,000
6796 Animal/Pest Control/Extermination Services	60	150	60	150	150	150
Total Contractual Services	130,980	123,922	242,581	124,422	133,408	133,408
7130 Building Cleaning Supplies	5,511	6,850	4,532	6,850	6,850	6,850
7330 Plumbing Supplies	1,984	2,000	888	2,000	2,000	2,000
7340 Paint & Supplies	291	500	-	500	500	500
7360 Electrical Supplies	-	1,600	-	1,600	1,600	1,600
7370 Building Operating Supplies	1,000	2,000	360	2,000	2,000	2,000
7371 HVAC Supplies	3,352	3,500	6,499	3,000	3,000	3,000
Total Supplies	12,139	16,450	12,278	15,950	15,950	15,950
8020 Buildings & Improvements	-	-	-	350,000	-	-
Total Capital Outlay	-	-	-	350,000	-	-
<b>Total General Fund</b>	<b>\$ 143,119</b>	<b>\$ 140,372</b>	<b>\$ 254,859</b>	<b>\$ 490,372</b>	<b>\$ 149,358</b>	<b>\$ 149,358</b>
<b>County Improvement Fund</b>						
Line Item Description						
6510 Maint & Repair - Buildings	-	\$ 365,000	\$ 31,155	\$ 365,000	\$ 365,000	\$ 365,000
Total Contractual Services	-	365,000	31,155	365,000	365,000	365,000
<b>Total County Improvement Fund</b>	<b>-</b>	<b>\$ 365,000</b>	<b>\$ 31,155</b>	<b>\$ 365,000</b>	<b>\$ 365,000</b>	<b>\$ 365,000</b>
<b>Total Facilities Management Truman Courthouse</b>	<b>\$ 143,119</b>	<b>\$ 505,372</b>	<b>\$ 286,014</b>	<b>\$ 855,372</b>	<b>\$ 514,358</b>	<b>\$ 514,358</b>

**Facilities Management Vehicle Maintenance Center  
1203**

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
<b>Special Road and Bridge Fund</b>						
6410 Natural Gas	-	\$ 18,000	\$ 13,538	\$ 18,000	\$ 18,000	\$ 18,000
6420 Electricity	-	75,000	38,621	75,000	75,000	75,000
6440 Water	-	2,000	1,613	2,000	2,000	2,000
6510 Maint & Repair - Buildings	-	96,000	32,473	96,000	96,000	96,000
Total Contractual Services	-	191,000	86,244	191,000	191,000	191,000
7330 Plumbing Supplies	-	500	-	500	500	500
7350 Lumber Wood & Supplies	-	1,000	-	1,000	1,000	1,000
7360 Electrical Supplies	-	1,500	-	1,500	1,500	1,500
7370 Building Operating Supplies	-	4,000	2,588	4,000	4,000	4,000
Total Supplies	-	7,000	2,588	7,000	7,000	7,000
8020 Buildings & Improvements	-	-	-	107,450	107,450	107,450
Total Capital Outlay	-	-	-	107,450	107,450	107,450
<b>Total Special Road and Bridge Fund</b>	-	<b>\$ 198,000</b>	<b>\$ 88,832</b>	<b>\$ 305,450</b>	<b>\$ 305,450</b>	<b>\$ 305,450</b>
<b>Total Vehicle Maintenance Center</b>	-	<b>\$ 198,000</b>	<b>\$ 88,832</b>	<b>\$ 305,450</b>	<b>\$ 305,450</b>	<b>\$ 305,450</b>

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## BUDGET OVERVIEW

### PARKS + REC

	2022	2023	Exp. as of	2024
Account Type	Actual	Adopted	12/31/2023	Adopted
Personnel Services	10,352,429	11,634,737	7,375,946	12,560,375
Contractual Services	2,497,603	4,112,988	2,232,577	4,261,401
Supplies	1,862,967	2,309,202	1,296,682	2,429,077
Capital Outlay	8,056,307	7,599,881	1,453,868	6,893,418
	<u>\$22,769,305</u>	<u>\$25,656,808</u>	<u>\$12,359,073</u>	<u>\$26,144,271</u>
<b>Department</b>				
Department				
Oppenstein Park	-	75,000	75,000	75,000
Adair Softball Park	268,150	368,607	239,354	266,012
Construction Services	7,209,448	4,570,500	790,780	4,016,000
Director's Office	988,309	1,122,871	649,396	1,300,413
Fred Arbanas Golf Course	1,327,179	1,693,292	1,169,350	2,776,009
Heritage Programs & Museums	961,630	1,137,003	657,313	1,303,132
Marinas	1,155,226	2,793,358	1,014,805	1,945,774
Natural Resources	535,179	642,138	358,726	740,987
Outdoor Recreation/Day Camps	180,480	235,388	199,446	230,959
Operations	5,793,854	6,558,529	4,125,250	7,036,208
Safety/Interpretation	1,704,173	2,015,631	922,038	2,002,340
Fleet Replacement	757,279	1,586,500	412,899	1,650,000
Recreational Programs	664,885	826,173	562,164	954,708
Registration & Permits	483,972	574,122	393,670	647,746
Rock Island Rail Corridor Authority	271,815	737,335	546,981	420,757
Special Events	170,020	211,650	24,691	201,150
Special Recreation	240,138	337,411	169,210	367,276
Trail Maintenance	57,571	171,300	47,998	209,800
	<u>\$22,769,305</u>	<u>\$25,656,808</u>	<u>\$12,359,073</u>	<u>\$26,144,271</u>
<b>Fund</b>				
Park Fund	11,715,934	14,895,171	7,840,191	16,167,846
County Improvement Fund	6,591,737	3,146,000	244,444	1,611,000
Law Enforcement Training	4,400	5,000	-	5,000
Park Enterprise Fund	4,457,234	7,277,174	3,878,562	8,360,425
Misc Capital Projects	-	333,463	395,875	-
	<u>\$22,769,305</u>	<u>\$25,656,808</u>	<u>\$12,359,073</u>	<u>\$26,144,271</u>

**Parks + Rec**  
**Full-Time Equivalents (FTE)**

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



**Parks - Adair Softball Park  
1682**

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
<b>Park Enterprise Fund</b>						
5010 Regular Salaries	104,536	109,138	77,544	119,558	119,558	119,558
5020 Seasonal Salaries	42,259	87,906	54,102	15,000	15,000	15,000
5030 Over Time Salaries	3,071	7,000	2,880	7,000	7,000	7,000
5040 FICA Taxes	11,211	15,985	9,869	10,829	11,546	11,546
5050 Pension Contributions	7,654	13,316	8,877	13,151	17,578	17,578
5051 OPEB Expense	286	-	-	-	-	-
5060 Insurance Benefits	25,558	27,909	18,606	30,142	32,068	32,068
5061 Dental & Vision	243	198	132	212	228	228
5062 HSA Contribution	3,600	3,600	2,700	3,600	3,600	3,600
5066 Life Insurance Benefit	25	26	17	26	26	26
5090 Salary Adjustments	-	4,911	-	-	2,391	2,391
5150 Long Term Disability	890	990	990	1,556	1,556	1,556
Total Personnel Services	199,332	270,979	175,717	201,074	210,551	210,551
6310 Property Insurance	592	745	745	-	920	920
6420 Electricity	9,300	9,300	9,299	9,300	9,300	9,300
6570 Maint & Repair - Miscellaneous	904	9,600	-	5,000	5,000	5,000
6670 Rent - Miscellaneous	1,021	2,500	1,021	-	-	-
6710 Dues & Memberships	-	200	-	200	200	200
6756 Training Expense	180	2,183	-	2,391	2,391	2,391
6771 Credit Card Payment Service Fee	-	-	295	2,500	2,500	2,500
Total Contractual Services	11,997	24,528	11,361	19,391	20,311	20,311
7010 Office Supplies	88	100	80	100	100	100
7031 Resale Purchases - Food	22,151	25,000	21,762	-	-	-
7032 Resale Purchases - Beverages	6,667	10,000	12,879	-	-	-
7130 Building Cleaning Supplies	5,500	5,500	3,462	6,500	6,500	6,500
7190 Wearing Apparel	349	500	-	500	500	500
7192 Safety Equipment	244	150	300	300	300	300
7210 Recreation Supplies	2,085	5,000	2,786	5,000	5,000	5,000
7220 Garden/Agriculture Supplies	4,388	6,000	3,367	6,000	6,000	6,000
7230 Other Operating Supplies	760	950	514	950	950	950
7320 Machinery & Equipment Parts	2,224	700	26	700	700	700
7330 Plumbing Supplies	1,822	2,000	446	2,000	2,000	2,000
7340 Paint & Supplies	-	1,000	-	1,000	1,000	1,000
7350 Lumber Wood & Supplies	717	3,600	-	2,600	2,600	2,600
7360 Electrical Supplies	-	500	-	500	500	500
7440 Rock	1,000	3,000	4,461	3,000	3,000	3,000
7450 Salt, Sand, & Icemelt	-	1,000	-	1,000	1,000	1,000
7510 Small Tools/Minor Equipment	8,826	6,000	2,193	5,000	5,000	5,000
7601 Computer Accessories	-	2,100	-	-	-	-
Total Supplies	56,820	73,100	52,276	35,150	35,150	35,150
<b>Total Park Enterprise Fund</b>	<b>\$ 268,150</b>	<b>\$ 368,607</b>	<b>\$ 239,354</b>	<b>\$ 255,615</b>	<b>\$ 266,012</b>	<b>\$ 266,012</b>
<b>Total Adair Softball Park</b>	<b>\$ 268,150</b>	<b>\$ 368,607</b>	<b>\$ 239,354</b>	<b>\$ 255,615</b>	<b>\$ 266,012</b>	<b>\$ 266,012</b>

**Parks - Construction Services**  
**1608**

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
<b>Park Fund</b>						
6030 Architectural & Engineering Sv	\$ 44,517	\$ 200,000	-	\$ 250,000	\$ 250,000	\$ 250,000
Total Contractual Services	44,517	200,000	-	250,000	250,000	250,000
8020 Buildings & Improvements	237,420	375,000	183,042	350,000	350,000	350,000
8029 Fencing & Gates	42,481	75,000	5,210	25,000	25,000	25,000
8040 Roads & Highways	5,044	25,000	12,045	25,000	25,000	25,000
8060 Other Improvements	105,325	285,000	175,443	525,000	525,000	525,000
8154 Park Furnishings	13,910	40,000	-	25,000	25,000	25,000
8155 Park Playground Equipment	5,940	25,000	-	25,000	25,000	25,000
Total Capital Outlay	410,120	825,000	375,740	975,000	975,000	975,000
<b>Total Park Fund</b>	<b>\$ 454,638</b>	<b>\$ 1,025,000</b>	<b>\$ 375,740</b>	<b>\$ 1,225,000</b>	<b>\$ 1,225,000</b>	<b>\$ 1,225,000</b>
<b>County Improvement Fund</b>						
6030 Architectural & Engineering Sv	-	\$ 75,000	-	-	-	-
6070 Intergovernmental Agreements	-	245,000	244,444	-	-	-
Total Contractual Services	-	320,000	244,444	-	-	-
8040 Roads & Highways	2,012,138	1,440,000	-	-	-	-
8060 Other Improvements	4,579,599	1,386,000	-	-	1,611,000	1,611,000
Total Capital Outlay	6,591,737	2,826,000	-	-	1,611,000	1,611,000
<b>Total County Improvement Fund</b>	<b>\$ 6,591,737</b>	<b>\$ 3,146,000</b>	<b>\$ 244,444</b>	<b>-</b>	<b>\$ 1,611,000</b>	<b>\$ 1,611,000</b>
<b>Park Enterprise Fund</b>						
8020 Buildings & Improvements	87,439	200,000	73,408	860,000	860,000	860,000
8028 Light Poles	85,975	40,000	36,948	45,000	45,000	45,000
8060 Other Improvements	(10,341)	159,500	60,240	275,000	275,000	275,000
Total Capital Outlay	163,073	399,500	170,596	1,180,000	1,180,000	1,180,000
<b>Total Park Enterprise Fund</b>	<b>\$ 163,073</b>	<b>\$ 399,500</b>	<b>\$ 170,596</b>	<b>\$ 1,180,000</b>	<b>\$ 1,180,000</b>	<b>\$ 1,180,000</b>
<b>Total Construction Services</b>	<b>\$ 7,209,448</b>	<b>\$ 4,570,500</b>	<b>\$ 790,780</b>	<b>\$ 2,405,000</b>	<b>\$ 4,016,000</b>	<b>\$ 4,016,000</b>

**Parks - Director's Office**  
**1601**

Line Item Description	Previous Year			Budget Year		
	2022	2023	Exp. as of	2024	2024	2024
	Actual	Adopted	12/31/2023	Request	Rec.	Adopted
<b>Park Fund</b>						
5010 Regular Salaries	\$ 635,411	\$ 633,026	\$ 393,174	\$ 671,481	\$ 686,213	\$ 686,213
5030 Over Time Salaries	-	1,000	249	1,000	1,000	1,000
5037 Mobile Phone Allowance	660	660	440	660	660	660
5040 FICA Taxes	45,497	50,682	28,566	51,369	53,622	53,622
5050 Pension Contributions	72,236	72,876	48,584	73,863	95,950	95,950
5060 Insurance Benefits	102,617	110,634	68,652	119,561	118,321	118,321
5061 Dental & Vision	788	574	334	578	577	577
5062 HSA Contribution	11,200	10,300	7,725	10,300	10,300	10,300
5066 Life Insurance Benefit	96	104	59	104	104	104
5090 Salary Adjustments	-	28,485	-	-	13,725	13,725
5150 Long Term Disability	3,135	3,164	3,164	3,357	3,430	3,430
Total Personnel Services	871,641	911,505	550,946	932,273	983,902	983,902
6088 Armored Car Services	7,636	15,000	4,706	15,000	15,000	15,000
6110 Postage	2,618	4,500	2,628	5,000	5,000	5,000
6160 Meeting Expense	616	480	70	480	480	480
6210 Advertising	18,973	25,000	16,095	55,000	55,000	55,000
6230 Printing	7,393	18,200	7,125	18,200	18,200	18,200
6380 Legal Liability Claims	-	-	-	-	60,356	60,356
6540 Maint & Repair - Office Equip	-	500	-	500	500	500
6641 Copier Rental/Maintenance	10,530	15,000	7,396	15,000	15,000	15,000
6662 Software Maintenance	17,524	26,000	18,400	44,000	20,000	20,000
6663 Software as a Service	1,248	1,500	1,248	1,500	1,500	1,500
6710 Dues & Memberships	1,905	4,750	3,580	5,250	5,250	5,250
6737 Shredding Services	144	-	144	-	-	-
6756 Training Expense	354	12,661	2,636	13,430	13,725	13,725
6789 Outside Agency Funding	25,000	50,000	30,000	75,000	75,000	75,000
6790 Other Contractual Services	550	5,000	-	5,000	5,000	5,000
6793 Catering Services	-	7,900	-	7,900	7,900	7,900
6794 Car Wash Services	-	-	27	1,000	1,000	1,000
Total Contractual Services	94,490	186,491	94,054	262,260	298,911	298,911
7010 Office Supplies	1,548	2,000	327	2,000	2,000	2,000
7020 Reference Books/Publications	213	800	-	800	800	800
7041 Paper Supplies - Copier Paper	1,972	2,500	1,740	2,500	2,500	2,500
7051 Gifts/Awards	-	1,200	45	1,200	1,200	1,200
7160 Food	919	1,000	228	1,000	1,000	1,000
7190 Wearing Apparel	79	1,100	-	1,100	1,100	1,100
7210 Recreation Supplies	2,687	1,000	263	1,000	1,000	1,000
7230 Other Operating Supplies	486	775	733	1,000	1,000	1,000
7601 Computer Accessories	-	13,000	1,060	6,000	6,000	6,000
Total Supplies	7,903	23,375	4,396	16,600	16,600	16,600
8150 Office Furniture & Fixtures	5,087	-	-	-	-	-
8160 Radio/Communications Equipment	-	1,500	-	1,000	1,000	1,000
8171 Personal Computer/Accessories	5,472	-	-	-	-	-
8172 Printers & Scanners	3,716	-	-	-	-	-
Total Capital Outlay	14,275	1,500	-	1,000	1,000	1,000
<b>Total Park Fund</b>	<b>\$ 988,309</b>	<b>\$ 1,122,871</b>	<b>\$ 649,396</b>	<b>\$ 1,212,133</b>	<b>\$ 1,300,413</b>	<b>\$ 1,300,413</b>
<b>Total Director's Office</b>	<b>\$ 988,309</b>	<b>\$ 1,122,871</b>	<b>\$ 649,396</b>	<b>\$ 1,212,133</b>	<b>\$ 1,300,413</b>	<b>\$ 1,300,413</b>

**Parks - Fleet Replacement  
1010**

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
<b>Park Fund</b>						
6911 Interest-Lease	\$ 566	-	-	-	-	-
6931 Lease Principal Payments	11,166	-	-	-	-	-
Total Contractual Services	11,732	-	-	-	-	-
8110 Heavy Machinery & Equipment	502,086	110,500	67,870	100,000	100,000	100,000
8130 Trucks	-	360,000	-	175,000	175,000	175,000
8165 Boats & Motors	-	55,000	-	-	-	-
8170 Other Equipment	-	-	-	75,000	75,000	75,000
8202 Lease/Purchase Equipment	-	200,000	-	200,000	200,000	200,000
8210 Vehicle Lease Program	243,461	861,000	345,029	1,100,000	1,100,000	1,100,000
Total Capital Outlay	745,547	1,586,500	412,899	1,650,000	1,650,000	1,650,000
<b>Total Park Fund</b>	<b>\$ 757,279</b>	<b>\$ 1,586,500</b>	<b>\$ 412,899</b>	<b>\$ 1,650,000</b>	<b>\$ 1,650,000</b>	<b>\$ 1,650,000</b>
<b>Total Fleet Replacement</b>	<b>\$ 757,279</b>	<b>\$ 1,586,500</b>	<b>\$ 412,899</b>	<b>\$ 1,650,000</b>	<b>\$ 1,650,000</b>	<b>\$ 1,650,000</b>

**Parks - Fred Arbanas Golf Course  
1666**

Line Item Description	Previous Year			Budget Year		
	2022	2023	Exp. as of	2024	2024	2024
	Actual	Adopted	12/31/2023	Request	Rec.	Adopted
<b>Park Enterprise Fund</b>						
5010 Regular Salaries	562,650	638,094	526,219	660,833	652,628	652,628
5020 Seasonal Salaries	82,461	122,050	81,449	128,700	128,700	128,700
5030 Over Time Salaries	3,366	15,000	995	15,000	15,000	15,000
5040 FICA Taxes	46,164	58,105	44,022	63,586	65,068	65,068
5050 Pension Contributions	43,389	72,414	48,276	70,217	89,880	89,880
5051 OPEB Expense	1,503	-	-	-	-	-
5060 Insurance Benefits	134,116	145,620	96,202	171,055	170,823	170,823
5061 Dental & Vision	1,130	950	585	983	1,024	1,024
5062 HSA Contribution	8,925	7,200	5,400	8,500	7,200	7,200
5066 Life Insurance Benefit	144	162	98	162	162	162
5090 Salary Adjustments	-	27,703	-	-	12,603	12,603
5150 Long Term Disability	3,652	3,588	3,588	4,158	4,117	4,117
Total Personnel Services	887,500	1,090,886	806,833	1,123,194	1,147,205	1,147,205
6110 Postage	-	500	-	500	500	500
6210 Advertising	2,500	3,250	-	3,500	3,500	3,500
6230 Printing	2,234	2,500	2,179	5,000	5,000	5,000
6380 Legal Liability Claims	-	-	-	-	30,133	30,133
6439 TV Services	1,975	1,800	1,104	2,000	2,000	2,000
6570 Maint & Repair - Miscellaneous	2,009	15,000	790	20,000	20,000	20,000
6670 Rent - Miscellaneous	3,176	3,700	2,268	5,000	5,000	5,000
6710 Dues & Memberships	7,979	8,000	9,007	10,000	10,000	10,000
6740 Laundry Services	-	-	-	3,000	3,000	3,000
6742 Inspections & Testing	-	1,500	-	1,500	1,500	1,500
6756 Training Expense	1,438	12,312	-	12,767	12,603	12,603
6771 Credit Card Payment Service Fee	58,732	45,000	34,590	90,000	90,000	90,000
6881 Licenses & Permits	791	2,276	523	2,500	2,500	2,500
6911 Interest-Lease	552	-	-	-	-	-
Total Contractual Services	81,385	95,838	50,460	155,767	185,736	185,736
7010 Office Supplies	1,548	1,500	1,338	4,000	4,000	4,000
7025 Golf Course Greens/Supplies	85,532	125,000	74,162	135,000	135,000	135,000
7030 Resale Purchases - Misc	30	2,000	965	2,200	2,200	2,200
7031 Resale Purchases - Food	32,238	34,500	39,352	60,000	60,000	60,000
7032 Resale Purchases - Beverages	55,639	74,500	47,158	90,000	90,000	90,000
7033 Resale Purchases - Golf Equip	77,682	85,000	74,721	97,000	97,000	97,000
7130 Building Cleaning Supplies	1,850	4,000	-	4,000	4,000	4,000
7190 Wearing Apparel	2,409	4,000	986	4,000	4,000	4,000
7192 Safety Equipment	826	750	481	900	900	900
7230 Other Operating Supplies	-	-	2,380	-	-	-
7240 Motor Oil & Lubricants	1,994	2,000	1,297	2,600	2,600	2,600
7310 Auto & Truck Parts	336	4,100	1,172	4,500	4,500	4,500
7320 Machinery & Equipment Parts	26,913	26,000	25,942	30,000	30,000	30,000
7330 Plumbing Supplies	-	2,600	783	3,500	3,500	3,500
7370 Building Operating Supplies	69	1,000	-	4,000	4,000	4,000
7450 Salt, Sand, & Ice/melt	5,825	10,000	3,342	12,000	12,000	12,000
7460 Batteries & Anti-Freeze	-	-	-	2,000	2,000	2,000
7490 Tires	1,274	1,650	971	2,500	2,500	2,500
7510 Small Tools/Minor Equipment	7,612	15,000	3,739	15,000	15,000	15,000
7601 Computer Accessories	-	3,100	-	-	-	-
Total Supplies	301,777	396,700	278,789	473,200	473,200	473,200
8050 Culverts	-	3,000	-	3,000	3,000	3,000
8111 Landscaping Equipment	-	-	-	65,000	910,000	910,000
8202 Lease/Purchase Equipment	-	50,000	-	-	-	-
8203 Golf Cart Lease	5	56,868	33,268	56,868	56,868	56,868
8204 Amortization Exp Lease Asset	56,511	-	-	-	-	-
Total Capital Outlay	56,516	109,868	33,268	124,868	969,868	969,868

Parks - Fred Arbanas Golf Course  
1666

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
Total Park Enterprise Fund	\$ 1,327,179	\$ 1,693,292	\$ 1,169,350	\$ 1,877,029	\$ 2,776,009	\$ 2,776,009
Total Fred Arbanas Golf Course	\$ 1,327,179	\$ 1,693,292	\$ 1,169,350	\$ 1,877,029	\$ 2,776,009	\$ 2,776,009

**Parks - Heritage Programs & Museums**  
**1603**

Line Item Description	Previous Year			Budget Year		
	2022	2023	Exp. as of	2024	2024	2024
	Actual	Adopted	12/31/2023	Request	Rec.	Adopted
<b>Park Fund</b>						
5010 Regular Salaries	\$ 498,519	\$ 528,114	\$ 336,870	\$ 627,517	\$ 633,643	\$ 633,643
5020 Seasonal Salaries	60,039	-	-	-	-	-
5030 Over Time Salaries	13,413	16,000	9,178	16,000	16,000	16,000
5040 FICA Taxes	40,028	43,444	24,504	48,009	50,667	50,667
5050 Pension Contributions	59,894	62,465	41,643	69,026	90,500	90,500
5060 Insurance Benefits	146,418	163,617	97,063	153,694	154,634	154,634
5061 Dental & Vision	873	691	449	773	784	784
5062 HSA Contribution	6,025	7,000	4,975	5,200	5,200	5,200
5066 Life Insurance Benefit	145	156	89	156	156	156
5090 Salary Adjustments	-	23,767	-	-	12,670	12,670
5150 Long Term Disability	2,951	2,642	2,642	3,139	3,170	3,170
Total Personnel Services	828,305	847,896	517,412	923,514	967,424	967,424
6080 Other Professional Services	1,200	-	-	-	-	-
6089 Veterinarian Services	887	3,500	620	3,500	3,500	3,500
6130 Freight & Drayage	17	-	-	-	-	-
6230 Printing	282	-	-	-	-	-
6310 Property Insurance	-	3,335	3,335	-	4,121	4,121
6510 Maint & Repair - Buildings	10,934	17,700	9,739	25,500	25,500	25,500
6511 Maint & Repair - Elevators	2,350	2,625	2,062	3,200	6,400	6,400
6521 Maint & Repair - IT Equipment	1,025	-	-	-	-	-
6570 Maint & Repair - Miscellaneous	1,777	11,100	-	42,500	42,500	42,500
6710 Dues & Memberships	981	1,100	505	1,100	1,100	1,100
6731 Window Cleaning Services	1,200	1,200	600	1,200	1,200	1,200
6732 Landscaping/Mowing Services	500	8,000	-	8,000	8,000	8,000
6756 Training Expense	2,938	10,563	3,819	12,547	12,670	12,670
6782 Animal Care Cleaning/grooming	300	950	250	1,700	1,700	1,700
6796 Animal/Pest Control/Extermination Serv	-	-	-	7,500	7,500	7,500
6881 Licenses & Permits	25	100	-	100	100	100
Total Contractual Services	24,415	60,173	20,930	106,847	114,291	114,291
7010 Office Supplies	3,753	-	-	-	-	-
7020 Reference Books/Publications	50	200	150	400	400	400
7130 Building Cleaning Supplies	3,601	3,500	1,953	4,000	4,000	4,000
7165 Livestock Supplies/Services	10,504	12,500	8,227	12,500	12,500	12,500
7190 Wearing Apparel	7,289	800	573	850	850	850
7192 Safety Equipment	-	-	-	750	750	750
7210 Recreation Supplies	305	-	-	-	-	-
7220 Garden/Agriculture Supplies	874	1,550	98	1,550	1,550	1,550
7230 Other Operating Supplies	10,347	5,000	2,985	6,000	6,000	6,000
7350 Lumber Wood & Supplies	2,905	4,000	-	4,000	4,000	4,000
7371 HVAC Supplies	462	500	500	500	500	500
7520 Small Arms & Ammunition	374	-	-	-	-	-
Total Supplies	40,463	28,050	14,486	30,550	30,550	30,550
8150 Office Furniture & Fixtures	221	-	-	-	-	-
8170 Other Equipment	880	-	-	-	-	-
Total Capital Outlay	1,100	-	-	-	-	-
<b>Total Park Fund</b>	<b>\$ 894,283</b>	<b>\$ 936,119</b>	<b>\$ 552,828</b>	<b>\$ 1,060,911</b>	<b>\$ 1,112,265</b>	<b>\$ 1,112,265</b>
<b>Park Enterprise Fund</b>						
5020 Seasonal Salaries	-	81,780	44,430	86,460	86,460	86,460
5030 Over Time Salaries	-	500	-	500	500	500
5040 FICA Taxes	-	12,501	3,399	5,728	5,766	5,766
5060 Insurance Benefits	-	8,943	-	-	-	-
5061 Dental & Vision	-	23	-	-	-	-
5062 HSA Contribution	-	1,300	-	-	-	-
5150 Long Term Disability	-	410	410	376	376	376
Total Personnel Services	-	105,457	48,239	93,064	93,102	93,102

**Parks - Heritage Programs & Museums**  
**1603**

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
6084 Interpreter Services	6,300	7,900	2,800	7,900	7,900	7,900
6120 Mileage Reimbursement	40	-	-	-	-	-
6210 Advertising	1,769	4,500	1,575	4,500	4,500	4,500
6230 Printing	5,838	7,500	5,520	7,500	7,500	7,500
6310 Property Insurance	10,994	13,727	13,727	-	16,965	16,965
6670 Rent - Miscellaneous	2,181	1,600	-	1,000	1,000	1,000
6676 Rent - Outside Sanitation Fac.	1,445	1,800	1,500	1,800	1,800	1,800
6771 Credit Card Payment Service Fee	3,576	3,000	1,672	5,000	5,000	5,000
6790 Other Contractual Services	2,295	1,700	600	1,000	1,000	1,000
<b>Total Contractual Services</b>	<b>34,438</b>	<b>41,727</b>	<b>27,394</b>	<b>28,700</b>	<b>45,665</b>	<b>45,665</b>
7010 Office Supplies	-	3,500	2,773	3,500	3,500	3,500
7031 Resale Purchases - Food	4,062	4,500	2,946	4,000	4,000	4,000
7032 Resale Purchases - Beverages	3,698	4,000	1,137	4,000	4,000	4,000
7035 Resale Purchases - Misc Souven	16,495	18,000	15,574	20,000	20,000	20,000
7051 Gifts/Awards	305	-	-	-	-	-
7160 Food	3,804	4,000	287	4,000	4,000	4,000
7190 Wearing Apparel	-	8,900	2,762	7,900	7,900	7,900
7230 Other Operating Supplies	4,545	8,200	2,811	8,200	8,200	8,200
7520 Small Arms & Ammunition	-	500	-	500	500	500
7601 Computer Accessories	-	2,100	561	-	-	-
<b>Total Supplies</b>	<b>32,910</b>	<b>53,700</b>	<b>28,852</b>	<b>52,100</b>	<b>52,100</b>	<b>52,100</b>
<b>Total Park Enterprise Fund</b>	<b>\$ 67,348</b>	<b>\$ 200,884</b>	<b>\$ 104,485</b>	<b>\$ 173,864</b>	<b>\$ 190,867</b>	<b>\$ 190,867</b>
<b>Total Heritage Programs &amp; Museums</b>	<b>\$ 961,630</b>	<b>\$ 1,137,003</b>	<b>\$ 657,313</b>	<b>\$ 1,234,775</b>	<b>\$ 1,303,132</b>	<b>\$ 1,303,132</b>



**Parks - Marinas**  
**1653**

Line Item Description	Previous Year			Budget Year		
	2022	2023	Exp. as of	2024	2024	2024
	Actual	Adopted	12/31/2023	Request	Rec.	Adopted
<b>Park Enterprise Fund</b>						
5010 Regular Salaries	303,540	323,648	221,534	335,811	330,497	330,497
5020 Seasonal Salaries	254,268	317,158	243,177	418,080	418,080	418,080
5030 Over Time Salaries	15,627	15,000	10,627	15,000	15,000	15,000
5040 FICA Taxes	43,132	51,255	35,714	57,674	58,921	58,921
5050 Pension Contributions	22,312	38,854	25,903	36,939	48,043	48,043
5051 OPEB Expense	822	-	-	-	-	-
5060 Insurance Benefits	53,786	64,959	38,612	50,284	52,616	52,616
5061 Dental & Vision	397	373	179	241	263	263
5066 Life Insurance Benefit	80	85	51	85	85	85
5090 Salary Adjustments	-	14,565	-	-	6,609	6,609
5150 Long Term Disability	2,748	3,207	3,207	3,777	3,751	3,751
Total Personnel Services	696,712	829,104	579,005	917,891	933,865	933,865
6165 Coffee & Water Service	-	-	-	1,000	1,000	1,000
6230 Printing	890	1,500	1,065	1,500	1,500	1,500
6370 Vehicle Liability Insurance	-	1,639	1,639	-	-	-
6372 Equipment Liability Insurance	-	4,841	4,841	-	-	-
6420 Electricity	-	10,000	-	10,000	10,000	10,000
6510 Maint & Repair - Buildings	500	6,500	1,200	10,000	10,000	10,000
6521 Maint & Repair - IT Equipment	-	-	1,143	-	-	-
6570 Maint & Repair - Miscellaneous	13,253	30,000	19,563	30,000	30,000	30,000
6670 Rent - Miscellaneous	3,063	4,000	3,063	4,000	4,000	4,000
6701 Security Services	14,265	32,000	28,090	35,000	35,000	35,000
6742 Inspections & Testing	-	500	-	500	500	500
6756 Training Expense	-	6,474	-	6,715	6,609	6,609
6770 Administrative Service Fees	-	800	-	800	800	800
6771 Credit Card Payment Service Fee	79,974	80,000	68,625	100,000	100,000	100,000
6796 Animal/Pest Control/Extermination Serv	3,600	5,000	1,500	5,000	5,000	5,000
6881 Licenses & Permits	173	500	350	500	500	500
Total Contractual Services	115,717	183,754	131,079	205,015	204,909	204,909
7010 Office Supplies	5,751	6,000	3,498	6,900	6,900	6,900
7030 Resale Purchases - Misc	5,629	60,000	20,249	70,000	70,000	70,000
7031 Resale Purchases - Food	41,427	45,000	41,001	65,000	65,000	65,000
7032 Resale Purchases - Beverages	38,984	57,000	45,459	70,000	70,000	70,000
7034 Resale Purchases - Marina Equi	91,881	95,000	69,006	100,000	100,000	100,000
7110 Gasoline	124,097	129,000	100,340	135,000	135,000	135,000
7130 Building Cleaning Supplies	6,769	10,000	3,903	10,000	10,000	10,000
7190 Wearing Apparel	3,841	6,000	2,899	6,000	6,000	6,000
7210 Recreation Supplies	1,000	2,400	3,115	4,000	4,000	4,000
7230 Other Operating Supplies	4,554	9,000	1,334	24,000	6,000	6,000
7231 Fire Safety Supplies	-	600	153	600	600	600
7240 Motor Oil & Lubricants	-	1,000	404	1,000	1,000	1,000
7320 Machinery & Equipment Parts	15,796	2,000	10,650	15,000	15,000	15,000
7360 Electrical Supplies	-	1,000	417	6,000	6,000	6,000
7410 License Plates & Registration	-	600	-	500	500	500
7460 Batteries & Anti-Freeze	1,292	-	1,171	3,000	3,000	3,000
7510 Small Tools/Minor Equipment	665	3,000	1,124	3,000	3,000	3,000
7601 Computer Accessories	-	4,900	-	-	-	-
Total Supplies	341,688	432,500	304,722	520,000	502,000	502,000
8150 Office Furniture & Fixtures	-	-	-	-	18,000	18,000
8165 Boats & Motors	-	1,348,000	-	287,000	287,000	287,000
8172 Printers & Scanners	1,110	-	-	-	-	-
Total Capital Outlay	1,110	1,348,000	-	287,000	305,000	305,000
<b>Total Park Enterprise Fund</b>	<b>\$ 1,155,226</b>	<b>\$ 2,793,358</b>	<b>\$ 1,014,805</b>	<b>\$ 1,929,906</b>	<b>\$ 1,945,774</b>	<b>\$ 1,945,774</b>
<b>Total Marinas</b>	<b>\$ 1,155,226</b>	<b>\$ 2,793,358</b>	<b>\$ 1,014,805</b>	<b>\$ 1,929,906</b>	<b>\$ 1,945,774</b>	<b>\$ 1,945,774</b>

**Parks - Natural Resources**  
**1624**

Line Item Description	Previous Year			Budget Year		
	2022	2023	Exp. as of	2024	2024	2024
	Actual	Adopted	12/31/2023	Request	Rec.	Adopted
<b>Park Fund</b>						
5010 Regular Salaries	\$ 298,132	\$ 330,872	\$ 211,598	\$ 342,785	\$ 393,416	\$ 393,416
5030 Over Time Salaries	2,469	7,500	4,420	7,500	7,500	7,500
5040 FICA Taxes	21,859	27,024	15,703	26,224	31,270	31,270
5050 Pension Contributions	37,752	38,859	25,906	37,707	55,883	55,883
5060 Insurance Benefits	56,531	64,710	46,049	79,822	81,547	81,547
5061 Dental & Vision	403	309	176	287	300	300
5066 Life Insurance Benefit	89	104	62	104	117	117
5090 Salary Adjustments	-	14,890	-	-	7,869	7,869
5150 Long Term Disability	1,638	1,652	1,652	1,713	1,966	1,966
Total Personnel Services	418,873	485,920	305,565	496,142	579,868	579,868
6089 Veterinarian Services	2,454	2,000	1,086	2,000	2,000	2,000
6140 Travel Expense	403	600	-	600	600	600
6570 Maint & Repair - Miscellaneous	-	2,000	-	2,000	2,000	2,000
6710 Dues & Memberships	-	500	-	500	500	500
6741 Pumping Services	18,923	16,000	2,900	16,000	16,000	16,000
6742 Inspections & Testing	-	500	-	500	500	500
6756 Training Expense	1,375	6,618	660	6,856	7,869	7,869
6793 Catering Services	1,100	-	-	-	-	-
6795 Alarm/Security Services	1,124	600	359	600	600	600
6796 Animal/Pest Control/Extermination Serv	-	1,300	663	1,300	1,300	1,300
6847 Lab Fees	8,287	12,000	6,064	12,000	12,000	12,000
6881 Licenses & Permits	600	600	600	600	600	600
Total Contractual Services	34,266	42,718	12,332	42,956	43,969	43,969
7020 Reference Books/Publications	-	100	-	50	50	50
7029 Boat Dock Hardware/Supplies	7,966	10,000	1,574	15,000	15,000	15,000
7160 Food	394	-	-	-	-	-
7165 Livestock Supplies/Services	9,444	9,500	4,618	9,500	9,500	9,500
7192 Safety Equipment	30	2,500	-	1,500	1,500	1,500
7210 Recreation Supplies	1,021	13,000	2,196	13,000	13,000	13,000
7220 Garden/Agriculture Supplies	55,280	71,000	29,904	71,000	71,000	71,000
7230 Other Operating Supplies	1,962	5,000	1,301	5,000	5,000	5,000
7232 Refuse Supplies	2,000	-	-	-	-	-
7320 Machinery & Equipment Parts	378	1,000	385	1,000	1,000	1,000
7400 Signs, Badges & Markers	-	-	190	-	-	-
7440 Rock	700	700	459	700	700	700
7510 Small Tools/Minor Equipment	2,864	700	200	400	400	400
Total Supplies	82,039	113,500	40,829	117,150	117,150	117,150
<b>Total Park Fund</b>	<b>\$ 535,179</b>	<b>\$ 642,138</b>	<b>\$ 358,726</b>	<b>\$ 656,248</b>	<b>\$ 740,987</b>	<b>\$ 740,987</b>
<b>Total Natural Resources</b>	<b>\$ 535,179</b>	<b>\$ 642,138</b>	<b>\$ 358,726</b>	<b>\$ 656,248</b>	<b>\$ 740,987</b>	<b>\$ 740,987</b>

**Parks - Operations**  
**1602**

Line Item Description	Previous Year			Budget Year		
	2022	2023	Exp. as of	2024	2024	2024
	Actual	Adopted	12/31/2023	Request	Rec.	Adopted
<b>Park Fund</b>						
5010 Regular Salaries	\$ 2,288,751	\$ 2,700,463	\$ 1,588,859	\$ 2,822,000	\$ 2,854,796	\$ 2,854,796
5020 Seasonal Salaries	20,184	36,720	10,677	63,024	50,544	50,544
5030 Over Time Salaries	76,931	95,300	27,514	95,300	95,300	95,300
5039 Boot Allowance	-	600	-	-	-	-
5040 FICA Taxes	174,631	225,979	118,044	220,711	233,910	233,910
5050 Pension Contributions	304,829	320,901	213,934	310,418	410,662	410,662
5055 Union Pension & Insurance	182,992	154,668	106,078	-	-	-
5060 Insurance Benefits	489,682	625,333	374,665	653,877	660,210	660,210
5061 Dental & Vision	2,812	2,888	1,299	2,286	2,254	2,254
5062 HSA Contribution	12,475	15,700	13,625	20,600	19,300	19,300
5066 Life Insurance Benefit	610	767	419	767	767	767
5090 Salary Adjustments	-	121,523	-	-	57,094	57,094
5094 Salary Savings	-	(600,000)	-	-	(250,000)	(250,000)
5150 Long Term Disability	13,390	13,680	13,680	14,428	14,529	14,529
Total Personnel Services	3,567,286	3,714,522	2,468,793	4,203,411	4,149,366	4,149,366
6030 Architectural & Engineering Sv	1,470	8,000	-	8,000	8,000	8,000
6070 Intergovernmental Agreements	30,000	-	-	-	-	-
6080 Other Professional Services	-	-	-	20,000	20,000	20,000
6130 Freight & Drayage	-	-	378	-	-	-
6230 Printing	30	200	-	200	200	200
6310 Property Insurance	33,436	38,665	38,665	-	47,784	47,784
6320 Worker's Compensation	148,173	198,837	198,837	-	250,439	250,439
6370 Vehicle Liability Insurance	-	119,977	119,977	-	156,854	156,854
6372 Equipment Liability Insurance	-	6,967	6,967	-	-	-
6380 Legal Liability Claims	261,163	267,985	267,985	-	-	-
6410 Natural Gas	51,360	60,000	33,156	75,000	75,000	75,000
6420 Electricity	357,294	400,000	185,601	460,000	460,000	460,000
6430 Telephone Utility	61,785	70,000	40,182	70,000	70,000	70,000
6440 Water	109,760	125,000	41,165	150,000	150,000	150,000
6450 Sewer Service	24,652	35,000	7,570	45,000	45,000	45,000
6460 Refuse Collection	28,695	32,000	18,263	35,000	35,000	35,000
6510 Maint & Repair - Buildings	123,558	170,000	61,329	200,000	200,000	200,000
6520 Maint & Repair - Heavy Equip	60,773	70,000	60,370	85,000	85,000	85,000
6530 Maint & Repair - Auto Equip	76,693	150,000	28,919	100,000	100,000	100,000
6570 Maint & Repair - Miscellaneous	37,354	42,000	20,345	50,000	50,000	50,000
6662 Software Maintenance	3,721	9,721	-	9,721	9,721	9,721
6670 Rent - Miscellaneous	6,187	7,000	-	6,000	6,000	6,000
6676 Rent - Outside Sanitation Fac.	33,567	37,000	35,000	37,000	37,000	37,000
6680 Rent - Heavy Equipment	1,973	12,000	5,047	10,000	10,000	10,000
6710 Dues & Memberships	450	450	450	450	450	450
6713 Drug Screening Services	9,126	10,000	8,251	11,000	11,000	11,000
6726 Tree Removal Services	21,100	35,000	10,250	70,000	70,000	70,000
6732 Landscaping/Mowing Services	18,978	75,000	36,758	125,000	125,000	125,000
6734 Towing Services	10,697	17,000	8,031	14,000	14,000	14,000
6739 Carpet Cleaning Services	465	1,000	-	1,000	1,000	1,000
6756 Training Expense	3,444	54,005	19,432	56,441	57,094	57,094
6770 Administrative Service Fees	925	1,000	325	1,100	1,100	1,100
6790 Other Contractual Services	8,164	5,000	3,500	10,000	-	-
6794 Car Wash Services	416	800	-	3,500	3,500	3,500
6796 Animal/Pest Control/Extermination Serv	2,645	9,600	4,045	9,000	9,000	9,000
6809 Hazardous Waste	-	7,500	859	6,500	16,500	16,500
Total Contractual Services	1,528,054	2,076,707	1,261,656	1,668,912	2,124,642	2,124,642
7010 Office Supplies	1,486	2,000	443	2,000	2,000	2,000
7020 Reference Books/Publications	-	100	-	-	-	-
7029 Boat Dock Hardware/Supplies	1,950	3,000	4,462	4,000	4,000	4,000
7110 Gasoline	354,409	350,000	197,884	335,000	335,000	335,000
7120 Heating Fuel	1,916	3,000	355	2,300	2,300	2,300
7130 Building Cleaning Supplies	25,806	30,000	9,320	28,500	28,500	28,500

**Parks - Operations**  
**1602**

Line Item Description	Previous Year			Budget Year		
	2022	2023	Exp. as of	2024	2024	2024
	Actual	Adopted	12/31/2023	Request	Rec.	Adopted
7160 Food	395	550	169	800	800	800
7190 Wearing Apparel	9,758	15,000	4,261	15,000	15,000	15,000
7192 Safety Equipment	3,587	5,500	2,814	8,050	8,050	8,050
7220 Garden/Agriculture Supplies	11,002	13,000	4,097	11,000	11,000	11,000
7230 Other Operating Supplies	4,589	9,000	6,178	9,000	9,000	9,000
7232 Refuse Supplies	8,605	9,000	4,972	9,000	9,000	9,000
7233 Fasteners & Epoxies	3,726	7,000	2,136	6,000	6,000	6,000
7240 Motor Oil & Lubricants	3,930	4,000	2,565	4,000	4,000	4,000
7310 Auto & Truck Parts	44,186	45,000	25,856	41,000	41,000	41,000
7320 Machinery & Equipment Parts	49,226	55,000	44,561	60,000	60,000	60,000
7330 Plumbing Supplies	19,054	19,000	7,071	19,000	19,000	19,000
7340 Paint & Supplies	9,495	9,500	2,201	9,500	9,500	9,500
7350 Lumber Wood & Supplies	25,716	35,000	10,215	35,000	35,000	35,000
7355 Metal	2,748	3,000	176	5,000	5,000	5,000
7360 Electrical Supplies	14,067	17,700	10,987	25,000	25,000	25,000
7370 Building Operating Supplies	1,477	2,500	52	3,500	3,500	3,500
7371 HVAC Supplies	12,595	16,500	3,584	15,000	15,000	15,000
7372 Welding Supplies	1,481	2,000	871	2,000	2,000	2,000
7373 Masonry Supplies	1,671	3,000	253	3,000	3,000	3,000
7380 Asphalt	2,358	4,000	-	3,000	3,000	3,000
7390 Concrete	-	1,000	-	1,000	1,000	1,000
7400 Signs, Badges & Markers	19,409	20,100	17,788	27,000	27,000	27,000
7410 License Plates & Registration	112	300	58	300	300	300
7420 Traffic Control Supplies	1,250	1,250	-	1,250	1,250	1,250
7440 Rock	14,500	14,500	9,344	16,000	16,000	16,000
7450 Salt, Sand, & Icemelt	970	9,500	-	9,500	9,500	9,500
7460 Batteries & Anti-Freeze	2,000	2,500	440	2,500	2,500	2,500
7461 Winterizing Products	1,891	3,000	-	2,000	2,000	2,000
7490 Tires	31,212	31,300	9,501	25,500	25,500	25,500
7510 Small Tools/Minor Equipment	5,768	2,000	6,076	3,000	3,000	3,000
Total Supplies	692,347	748,800	388,691	743,700	743,700	743,700
8050 Culverts	3,365	3,500	1,030	3,500	3,500	3,500
8156 Park Commemorative Bench	2,801	15,000	5,080	15,000	15,000	15,000
Total Capital Outlay	6,166	18,500	6,110	18,500	18,500	18,500
<b>Total Park Fund</b>	<b>\$ 5,793,854</b>	<b>\$ 6,558,529</b>	<b>\$ 4,125,250</b>	<b>\$ 6,634,523</b>	<b>\$ 7,036,208</b>	<b>\$ 7,036,208</b>
<b>Total Operations</b>	<b>\$ 5,793,854</b>	<b>\$ 6,558,529</b>	<b>\$ 4,125,250</b>	<b>\$ 6,634,523</b>	<b>\$ 7,036,208</b>	<b>\$ 7,036,208</b>

Parks - Oppenstein Park  
1607

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
Park Fund						
6732 Landscaping/Mowing Services	-	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
Total Contractual Services	-	75,000	75,000	75,000	75,000	75,000
Total Park Fund	-	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
Total Oppenstein Park	-	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000

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

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
<b>Park Enterprise Fund</b>						
5020 Seasonal Salaries	114,801	158,072	140,180	150,780	150,780	150,780
5030 Over Time Salaries	800	1,500	614	1,500	1,500	1,500
5040 FICA Taxes	8,843	12,210	10,771	11,649	11,764	11,764
5050 Pension Contributions	173	-	-	-	-	-
5150 Long Term Disability	617	791	791	1,155	1,155	1,155
Total Personnel Services	125,235	172,573	152,356	165,084	165,199	165,199
6210 Advertising	439	975	600	1,000	1,000	1,000
6230 Printing	1,726	1,475	-	1,475	1,475	1,475
6570 Maint & Repair - Miscellaneous	4,378	8,000	7,132	8,000	8,000	8,000
6670 Rent - Miscellaneous	4,465	4,500	3,596	4,500	4,500	4,500
6676 Rent - Outside Sanitation Fac.	1,636	2,000	1,440	2,000	2,000	2,000
6710 Dues & Memberships	95	255	100	275	275	275
6756 Training Expense	2,285	3,580	3,052	3,580	3,580	3,580
6771 Credit Card Payment Service Fee	6,859	8,500	7,796	9,500	9,500	9,500
6790 Other Contractual Services	7,930	10,000	7,671	10,500	10,500	10,500
Total Contractual Services	29,812	39,285	31,386	40,830	40,830	40,830
7010 Office Supplies	1,481	1,000	805	1,000	1,000	1,000
7020 Reference Books/Publications	-	300	297	300	300	300
7030 Resale Purchases - Misc	4,547	5,500	4,410	7,000	7,000	7,000
7160 Food	3,837	3,600	2,506	3,600	3,600	3,600
7190 Wearing Apparel	1,300	1,800	-	2,000	2,000	2,000
7210 Recreation Supplies	5,843	5,430	5,278	5,430	5,430	5,430
7230 Other Operating Supplies	7,326	4,100	1,833	4,500	4,500	4,500
7400 Signs, Badges & Markers	326	-	375	-	-	-
7450 Salt, Sand, & Icemelt	598	600	-	600	600	600
7462 Chemicals - Treatment	176	500	200	500	500	500
7601 Computer Accessories	-	700	-	-	-	-
Total Supplies	25,433	23,530	15,705	24,930	24,930	24,930
<b>Total Park Enterprise Fund</b>	<b>\$ 180,480</b>	<b>\$ 235,388</b>	<b>\$ 199,446</b>	<b>\$ 230,844</b>	<b>\$ 230,959</b>	<b>\$ 230,959</b>
<b>Total Outdoor Recreation/Day Camps</b>	<b>\$ 180,480</b>	<b>\$ 235,388</b>	<b>\$ 199,446</b>	<b>\$ 230,844</b>	<b>\$ 230,959</b>	<b>\$ 230,959</b>

**Parks - Recreational Programs**  
**1654**

Line Item Description	Previous Year			Budget Year		
	2022	2023	Exp. as of	2024	2024	2024
	Actual	Adopted	12/31/2023	Request	Rec.	Adopted
<b>Park Enterprise Fund</b>						
5010 Regular Salaries	233,991	234,864	159,549	245,060	256,605	256,605
5020 Seasonal Salaries	150,986	198,695	158,227	231,647	231,647	231,647
5030 Over Time Salaries	4,593	12,000	5,077	12,000	12,000	12,000
5040 FICA Taxes	30,313	34,897	24,651	50,303	52,497	52,497
5050 Pension Contributions	16,772	28,318	18,879	26,956	37,345	37,345
5051 OPEB Expense	572	-	-	-	-	-
5060 Insurance Benefits	28,933	29,501	19,667	75,070	33,896	33,896
5061 Dental & Vision	243	102	68	184	119	119
5062 HSA Contribution	1,950	1,950	1,463	1,950	1,950	1,950
5066 Life Insurance Benefit	60	59	38	59	59	59
5090 Salary Adjustments	-	10,569	-	-	5,132	5,132
5150 Long Term Disability	1,950	2,170	2,170	3,294	3,351	3,351
Total Personnel Services	470,363	553,125	389,789	646,523	634,601	634,601
6130 Freight & Drayage	-	250	-	250	250	250
6230 Printing	349	500	664	900	900	900
6420 Electricity	9,300	7,300	1,906	7,300	7,300	7,300
6570 Maint & Repair - Miscellaneous	500	8,000	453	4,000	4,000	4,000
6670 Rent - Miscellaneous	6,169	7,000	6,057	9,500	9,500	9,500
6676 Rent - Outside Sanitation Fac.	12,953	22,000	6,592	22,000	22,000	22,000
6680 Rent - Heavy Equipment	1,857	2,000	-	-	-	-
6710 Dues & Memberships	2,890	5,800	625	5,800	5,800	5,800
6756 Training Expense	1,680	4,698	3,600	4,900	5,132	5,132
6771 Credit Card Payment Service Fee	11,978	9,500	7,852	15,000	15,000	15,000
6790 Other Contractual Services	899	2,900	894	1,850	1,850	1,850
6792 Referee/Officiating Services	56,337	62,000	50,562	62,000	62,000	62,000
6881 Licenses & Permits	73	100	73	100	100	100
Total Contractual Services	104,985	132,048	79,278	133,600	133,832	133,832
7010 Office Supplies	1,024	1,200	342	1,200	1,200	1,200
7031 Resale Purchases - Food	30,836	41,000	33,901	75,275	75,275	75,275
7032 Resale Purchases - Beverages	21,492	34,000	20,136	47,000	47,000	47,000
7120 Heating Fuel	12	2,000	125	500	500	500
7130 Building Cleaning Supplies	4,263	5,500	4,070	7,000	7,000	7,000
7190 Wearing Apparel	7,855	10,000	7,588	10,000	10,000	10,000
7192 Safety Equipment	-	-	181	300	300	300
7210 Recreation Supplies	10,193	11,000	8,268	11,000	11,000	11,000
7220 Garden/Agriculture Supplies	6,245	9,000	5,442	9,000	9,000	9,000
7230 Other Operating Supplies	370	3,500	1,077	3,500	3,500	3,500
7320 Machinery & Equipment Parts	-	3,000	-	1,500	1,500	1,500
7330 Plumbing Supplies	233	2,000	831	3,000	3,000	3,000
7340 Paint & Supplies	881	5,000	2,637	4,000	4,000	4,000
7350 Lumber Wood & Supplies	50	1,000	-	2,000	2,000	2,000
7440 Rock	-	3,000	-	3,000	3,000	3,000
7450 Salt, Sand, & Icemelt	2,205	3,000	907	3,000	3,000	3,000
7510 Small Tools/Minor Equipment	3,879	4,000	4,216	5,000	5,000	5,000
7601 Computer Accessories	-	2,800	-	-	-	-
Total Supplies	89,537	141,000	89,723	186,275	186,275	186,275
8170 Other Equipment	-	-	3,375	-	-	-
Total Capital Outlay	-	-	3,375	-	-	-
<b>Total Park Enterprise Fund</b>	<b>\$ 664,885</b>	<b>\$ 826,173</b>	<b>\$ 562,164</b>	<b>\$ 966,398</b>	<b>\$ 954,708</b>	<b>\$ 954,708</b>
<b>Total Recreational Programs</b>	<b>\$ 664,885</b>	<b>\$ 826,173</b>	<b>\$ 562,164</b>	<b>\$ 966,398</b>	<b>\$ 954,708</b>	<b>\$ 954,708</b>

**Parks - Registration & Permits**  
**1652**

Line Item Description	Previous Year			Budget Year		
	2022	2023	Exp. as of	2024	2024	2024
	Actual	Adopted	12/31/2023	Request	Rec.	Adopted
<b>Park Enterprise Fund</b>						
5010 Regular Salaries	156,051	165,298	112,856	175,303	175,303	175,303
5020 Seasonal Salaries	90,166	90,616	69,258	104,900	104,900	104,900
5030 Over Time Salaries	3,766	6,000	4,849	6,000	6,000	6,000
5040 FICA Taxes	17,639	20,608	13,214	21,439	22,166	22,166
5050 Pension Contributions	10,104	19,661	13,107	19,284	25,237	25,237
5051 OPEB Expense	393	-	-	-	-	-
5060 Insurance Benefits	59,024	65,372	49,633	80,406	85,542	85,542
5061 Dental & Vision	467	389	332	417	448	448
5062 HSA Contribution	1,300	1,300	975	1,300	1,300	1,300
5066 Life Insurance Benefit	47	52	34	52	52	52
5090 Salary Adjustments	-	7,440	-	-	3,505	3,505
5150 Long Term Disability	1,206	1,279	1,279	1,288	1,288	1,288
Total Personnel Services	340,163	378,015	265,537	410,389	425,741	425,741
6210 Advertising	4,500	5,000	-	-	-	-
6230 Printing	8,326	11,500	285	13,000	13,000	13,000
6420 Electricity	4,445	15,000	22,556	15,000	15,000	15,000
6440 Water	13,684	15,000	14,675	15,000	15,000	15,000
6570 Maint & Repair - Miscellaneous	8,063	10,000	10,000	22,000	22,000	22,000
6670 Rent - Miscellaneous	826	1,000	-	1,000	1,000	1,000
6676 Rent - Outside Sanitation Fac.	1,693	3,000	1,085	3,000	3,000	3,000
6701 Security Services	9,908	16,500	13,994	17,500	17,500	17,500
6710 Dues & Memberships	914	1,400	965	1,400	1,400	1,400
6739 Carpet Cleaning Services	275	500	-	600	600	600
6756 Training Expense	-	3,307	350	3,505	3,505	3,505
6771 Credit Card Payment Service Fee	42,655	45,000	29,553	55,000	55,000	55,000
6782 Animal Care Cleaning/grooming	5,745	10,000	-	10,000	10,000	10,000
Total Contractual Services	101,035	137,207	93,463	157,005	157,005	157,005
7010 Office Supplies	2,297	4,500	1,095	5,500	5,500	5,500
7030 Resale Purchases - Misc	891	-	-	-	-	-
7130 Building Cleaning Supplies	6,960	9,000	2,924	9,000	9,000	9,000
7190 Wearing Apparel	1,548	2,500	633	3,500	3,500	3,500
7210 Recreation Supplies	1,627	2,000	1,499	2,000	2,000	2,000
7230 Other Operating Supplies	6,451	7,500	999	7,500	7,500	7,500
7400 Signs, Badges & Markers	1,145	1,000	260	1,000	1,000	1,000
7440 Rock	3,380	4,500	-	4,500	4,500	4,500
7601 Computer Accessories	-	4,900	-	-	-	-
Total Supplies	24,298	35,900	7,410	33,000	33,000	33,000
8060 Other Improvements	14,976	-	-	-	-	-
8154 Park Furnishings	-	19,000	23,760	28,000	28,000	28,000
8203 Golf Cart Lease	3,500	4,000	3,500	4,000	4,000	4,000
Total Capital Outlay	18,476	23,000	27,260	32,000	32,000	32,000
<b>Total Park Enterprise Fund</b>	<b>\$ 483,972</b>	<b>\$ 574,122</b>	<b>\$ 393,670</b>	<b>\$ 632,394</b>	<b>\$ 647,746</b>	<b>\$ 647,746</b>
<b>Total Registration &amp; Permits</b>	<b>\$ 483,972</b>	<b>\$ 574,122</b>	<b>\$ 393,670</b>	<b>\$ 632,394</b>	<b>\$ 647,746</b>	<b>\$ 647,746</b>



**Parks - Rock Island Rail Corridor Authority**  
**3601**

Line Item Description	Previous Year			Budget Year		
	2022	2023	Exp. as of	2024	2024	2024
	Actual	Adopted	12/31/2023	Request	Rec.	Adopted
<b>Park Fund</b>						
5010 Regular Salaries	82,548	75,296	51,557	79,893	79,893	79,893
5037 Mobile Phone Allowance	660	660	440	660	660	660
5040 FICA Taxes	5,833	6,019	3,643	6,111	6,234	6,234
5050 Pension Contributions	8,504	8,655	5,770	8,788	11,156	11,156
5060 Insurance Benefits	23,493	23,711	15,807	25,608	27,244	27,244
5061 Dental & Vision	179	162	108	174	186	186
5062 HSA Contribution	325	-	-	-	-	-
5066 Life Insurance Benefit	16	13	8	13	13	13
5090 Salary Adjustments	-	3,388	-	-	1,598	1,598
5150 Long Term Disability	369	376	376	399	399	399
Total Personnel Services	121,927	118,280	77,709	121,646	127,383	127,383
6030 Architectural & Engineering Sv	34,750	80,000	10,676	80,000	80,000	80,000
6040 Appraisal Services	-	20,000	-	10,000	10,000	10,000
6080 Other Professional Services	1,200	8,000	-	8,000	8,000	8,000
6110 Postage	-	400	-	400	400	400
6160 Meeting Expense	-	2,000	-	2,000	2,000	2,000
6210 Advertising	-	1,000	-	1,000	1,000	1,000
6230 Printing	-	1,000	-	1,000	1,000	1,000
6420 Electricity	914	3,400	-	3,400	3,400	3,400
6460 Refuse Collection	2,999	4,000	3,412	3,500	3,500	3,500
6510 Maint & Repair - Buildings	3,500	3,500	1,481	3,500	3,500	3,500
6520 Maint & Repair - Heavy Equip	7,000	7,000	4,000	7,000	7,000	7,000
6662 Software Maintenance	1,307	1,676	-	1,676	1,676	1,676
6676 Rent - Outside Sanitation Fac.	6,000	6,360	6,300	8,500	8,500	8,500
6680 Rent - Heavy Equipment	3,518	5,000	-	5,000	5,000	5,000
6710 Dues & Memberships	-	500	-	500	500	500
6713 Drug Screening Services	-	300	296	300	300	300
6726 Tree Removal Services	18,572	27,000	13,633	35,000	35,000	35,000
6734 Towing Services	700	700	700	300	300	300
6742 Inspections & Testing	-	40,250	-	40,250	40,250	40,250
6756 Training Expense	-	1,506	215	1,598	1,598	1,598
6771 Credit Card Payment Service Fee	-	-	53	500	500	500
6790 Other Contractual Services	9,979	12,000	4,488	25,000	25,000	25,000
6798 Grant Match	-	5,000	5,000	-	-	-
6809 Hazardous Waste	161	2,000	-	2,000	2,000	2,000
Total Contractual Services	90,600	232,592	50,253	240,424	240,424	240,424
7010 Office Supplies	325	350	-	300	300	300
7110 Gasoline	6,900	10,000	10,000	10,000	10,000	10,000
7130 Building Cleaning Supplies	2,000	2,000	1,862	2,000	2,000	2,000
7160 Food	-	-	68	-	-	-
7190 Wearing Apparel	1,000	1,500	-	1,500	1,500	1,500
7192 Safety Equipment	900	900	715	900	900	900
7220 Garden/Agriculture Supplies	2,015	4,000	-	4,000	4,000	4,000
7230 Other Operating Supplies	3,539	4,500	3,070	4,500	4,500	4,500
7310 Auto & Truck Parts	994	1,000	485	500	500	500
7320 Machinery & Equipment Parts	-	1,000	1,000	1,500	1,500	1,500
7340 Paint & Supplies	2,454	4,500	300	4,500	4,500	4,500
7350 Lumber Wood & Supplies	500	2,000	-	2,000	2,000	2,000
7360 Electrical Supplies	742	750	304	750	750	750
7400 Signs, Badges & Markers	1,907	2,000	1,500	2,000	2,000	2,000
7440 Rock	18,000	18,000	3,581	18,000	18,000	18,000
7510 Small Tools/Minor Equipment	358	500	260	500	500	500
Total Supplies	41,633	53,000	23,144	52,950	52,950	52,950
8060 Other Improvements	17,655	-	-	333,463	-	-
Total Capital Outlay	17,655	-	-	333,463	-	-
<b>Total Park Fund</b>	<b>\$ 271,815</b>	<b>\$ 403,872</b>	<b>\$ 151,106</b>	<b>\$ 748,483</b>	<b>\$ 420,757</b>	<b>\$ 420,757</b>

**Parks - Rock Island Rail Corridor Authority**  
**3601**

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
<b>Rock Island Railroad Capital Project Fund</b>						
8060 Other Improvements	-	\$ 333,463	\$ 395,875	-	-	-
Total Capital Outlay	-	333,463	395,875	-	-	-
<b>Total Rock Island Railroad Capital Project Fund</b>	-	<b>\$ 333,463</b>	<b>\$ 395,875</b>	-	-	-
<b>Total Rock Island Rail Corridor Authority</b>	<b>\$ 271,815</b>	<b>\$ 737,335</b>	<b>\$ 546,981</b>	<b>\$ 748,483</b>	<b>\$ 420,757</b>	<b>\$ 420,757</b>

**Parks - Safety/Interpretation  
1605**

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
<b>Park Fund</b>						
5010 Regular Salaries	\$ 1,062,336	\$ 1,178,586	\$ 555,514	\$ 1,230,719	\$ 1,256,704	\$ 1,256,704
5020 Seasonal Salaries	743	13,894	-	31,824	31,824	31,824
5030 Over Time Salaries	59,087	65,000	43,574	65,000	65,000	65,000
5040 FICA Taxes	81,633	100,256	43,807	96,592	105,471	105,471
5050 Pension Contributions	138,045	142,627	95,085	135,376	183,684	183,684
5060 Insurance Benefits	235,404	277,308	123,183	248,660	272,368	272,368
5061 Dental & Vision	1,616	1,459	629	1,232	1,324	1,324
5062 HSA Contribution	11,600	10,300	7,725	6,700	6,700	6,700
5066 Life Insurance Benefit	259	312	138	312	312	312
5090 Salary Adjustments	-	53,038	-	-	25,133	25,133
5094 Salary Savings	-	-	-	-	(150,000)	(150,000)
5150 Long Term Disability	6,044	5,963	5,963	6,315	6,445	6,445
Total Personnel Services	1,596,769	1,848,743	875,616	1,822,730	1,804,965	1,804,965
6080 Other Professional Services	-	-	-	20,000	20,000	20,000
6230 Printing	2,181	1,000	974	1,000	1,000	1,000
6432 Mobile Phone Services	720	750	-	750	750	750
6560 Maint & Repair - Common Equip	1,414	21,400	-	21,400	21,400	21,400
6570 Maint & Repair - Miscellaneous	7,494	4,000	12,087	4,000	4,000	4,000
6663 Software as a Service	-	-	-	14,000	14,000	14,000
6701 Security Services	7,740	-	1,410	12,000	12,000	12,000
6710 Dues & Memberships	860	950	650	950	950	950
6713 Drug Screening Services	905	2,600	70	2,600	2,600	2,600
6756 Training Expense	13,538	18,571	9,282	24,613	25,133	25,133
6794 Car Wash Services	-	1,800	-	1,800	1,800	1,800
6795 Alarm/Security Services	16,000	19,070	10,016	19,070	19,070	19,070
Total Contractual Services	50,852	70,141	34,488	122,183	122,703	122,703
7010 Office Supplies	2,048	2,100	316	2,100	2,100	2,100
7160 Food	146	500	16	500	500	500
7190 Wearing Apparel	3,406	13,222	2,583	13,222	13,222	13,222
7192 Safety Equipment	5,340	1,000	493	9,000	9,000	9,000
7230 Other Operating Supplies	6,682	4,700	3,526	5,000	5,000	5,000
7231 Fire Safety Supplies	50	4,200	5,000	5,000	5,000	5,000
7400 Signs, Badges & Markers	885	500	-	500	500	500
7520 Small Arms & Ammunition	3,065	20,275	-	2,300	2,300	2,300
7601 Computer Accessories	-	16,700	-	6,000	6,000	6,000
Total Supplies	21,621	63,197	11,933	43,622	43,622	43,622
8170 Other Equipment	2,927	15,500	-	13,000	13,000	13,000
8171 Personal Computer/Accessories	3,043	3,050	-	3,050	3,050	3,050
8180 Audio/Video Recording Equipment	24,560	10,000	-	10,000	10,000	10,000
Total Capital Outlay	30,530	28,550	-	26,050	26,050	26,050
<b>Total Park Fund</b>	<b>\$ 1,699,773</b>	<b>\$ 2,010,631</b>	<b>\$ 922,038</b>	<b>\$ 2,014,585</b>	<b>\$ 1,997,340</b>	<b>\$ 1,997,340</b>
<b>Law Enforcement Training</b>						
6756 Training Expense	4,400	5,000	-	5,000	5,000	5,000
Total Contractual Services	4,400	5,000	-	5,000	5,000	5,000
<b>Total Law Enforcement Training</b>	<b>\$ 4,400</b>	<b>\$ 5,000</b>	<b>-</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>
<b>Total Safety/Interpretation</b>	<b>\$ 1,704,173</b>	<b>\$ 2,015,631</b>	<b>\$ 922,038</b>	<b>\$ 2,019,585</b>	<b>\$ 2,002,340</b>	<b>\$ 2,002,340</b>

**Parks - Special Events**  
**1670**

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
<b>Park Fund</b>						
6170 Transportation Expense	\$ 7,098	\$ 8,000	-	\$ 10,000	\$ 10,000	\$ 10,000
6210 Advertising	-	17,800	-	22,800	22,800	22,800
6790 Other Contractual Services	16,000	-	-	-	-	-
Total Contractual Services	23,098	25,800	-	32,800	32,800	32,800
<b>Total Park Fund</b>	<b>\$ 23,098</b>	<b>\$ 25,800</b>	<b>-</b>	<b>\$ 32,800</b>	<b>\$ 32,800</b>	<b>\$ 32,800</b>
<b>Park Enterprise Fund</b>						
Line Item Description						
6210 Advertising	-	35,000	-	10,000	10,000	10,000
6230 Printing	338	500	-	500	500	500
6670 Rent - Miscellaneous	22,921	29,000	-	37,000	37,000	37,000
6680 Rent - Heavy Equipment	-	1,500	1,347	1,500	1,500	1,500
6789 Outside Agency Funding	37,500	42,000	-	37,000	37,000	37,000
6790 Other Contractual Services	19,589	9,100	-	13,100	13,100	13,100
6793 Catering Services	1,025	1,000	-	1,500	1,500	1,500
Total Contractual Services	81,373	118,100	1,347	100,600	100,600	100,600
7160 Food	1,233	2,000	-	2,000	2,000	2,000
7190 Wearing Apparel	3,305	3,500	-	3,500	3,500	3,500
7230 Other Operating Supplies	2,246	500	-	500	500	500
7233 Fasteners & Epoxies	800	9,000	-	9,000	9,000	9,000
7340 Paint & Supplies	500	500	-	500	500	500
7350 Lumber Wood & Supplies	14	1,000	-	1,000	1,000	1,000
7355 Metal	982	-	-	-	-	-
7360 Electrical Supplies	56,219	51,000	23,344	51,000	51,000	51,000
7372 Welding Supplies	250	250	-	250	250	250
Total Supplies	65,549	67,750	23,344	67,750	67,750	67,750
<b>Total Park Enterprise Fund</b>	<b>\$ 146,922</b>	<b>\$ 185,850</b>	<b>\$ 24,691</b>	<b>\$ 168,350</b>	<b>\$ 168,350</b>	<b>\$ 168,350</b>
<b>Total Special Events</b>	<b>\$ 170,020</b>	<b>\$ 211,650</b>	<b>\$ 24,691</b>	<b>\$ 201,150</b>	<b>\$ 201,150</b>	<b>\$ 201,150</b>

**Parks - Special Recreation**  
**1606**

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
<b>Park Fund</b>						
5010 Regular Salaries	153,882	193,947	104,887	203,338	213,654	213,654
5020 Seasonal Salaries	10,787	18,150	8,732	18,139	18,139	18,139
5030 Over Time Salaries	-	2,500	-	2,500	2,500	2,500
5040 FICA Taxes	11,637	17,083	7,786	16,368	17,673	17,673
5050 Pension Contributions	23,140	22,569	13,792	22,367	30,151	30,151
5060 Insurance Benefits	24,211	39,692	23,238	42,943	45,686	45,686
5061 Dental & Vision	168	208	99	199	211	211
5062 HSA Contribution	3,375	3,750	2,813	3,750	3,750	3,750
5066 Life Insurance Benefit	31	45	21	45	45	45
5090 Salary Adjustments	-	8,727	-	-	4,273	4,273
5150 Long Term Disability	1,090	1,061	1,061	1,069	1,121	1,121
Total Personnel Services	228,322	307,732	162,428	310,718	337,203	337,203
6110 Postage	1,602	900	1,047	1,100	1,100	1,100
6140 Travel Expense	185	100	68	100	100	100
6210 Advertising	-	-	50	-	-	-
6230 Printing	-	310	-	310	310	310
6540 Maint & Repair - Office Equip	-	290	-	290	290	290
6620 Rent - Buildings	1,600	4,300	250	4,300	4,300	4,300
6641 Copier Rental/Maintenance	800	800	800	800	800	800
6756 Training Expense	68	3,879	671	4,067	4,273	4,273
6771 Credit Card Payment Service Fee	-	200	-	-	-	-
6790 Other Contractual Services	2,100	3,600	1,400	3,600	3,600	3,600
Total Contractual Services	6,355	14,379	4,287	14,567	14,773	14,773
7010 Office Supplies	686	1,500	152	1,500	1,500	1,500
7160 Food	1,644	3,200	669	3,200	3,200	3,200
7190 Wearing Apparel	386	3,000	-	3,000	3,000	3,000
7210 Recreation Supplies	908	4,300	1,249	4,300	4,300	4,300
7220 Garden/Agriculture Supplies	282	1,300	31	1,300	1,300	1,300
7230 Other Operating Supplies	1,425	2,000	396	2,000	2,000	2,000
7510 Small Tools/Minor Equipment	129	-	-	-	-	-
Total Supplies	5,461	15,300	2,496	15,300	15,300	15,300
<b>Total Park Fund</b>	<b>\$ 240,138</b>	<b>\$ 337,411</b>	<b>\$ 169,210</b>	<b>\$ 340,585</b>	<b>\$ 367,276</b>	<b>\$ 367,276</b>
<b>Total Special Recreation</b>	<b>\$ 240,138</b>	<b>\$ 337,411</b>	<b>\$ 169,210</b>	<b>\$ 340,585</b>	<b>\$ 367,276</b>	<b>\$ 367,276</b>

**Parks - Trail Maintenance**  
**1609**

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
<b>Park Fund</b>						
6460 Refuse Collection	2,497	3,500	1,950	5,000	5,000	5,000
6520 Maint & Repair - Heavy Equip	4,000	4,000	4,000	4,000	4,000	4,000
6570 Maint & Repair - Miscellaneous	2,499	-	-	-	-	-
6676 Rent - Outside Sanitation Fac.	3,185	4,000	2,120	7,000	7,000	7,000
6680 Rent - Heavy Equipment	3,500	4,000	295	4,000	4,000	4,000
6726 Tree Removal Services	8,400	15,000	-	25,000	25,000	25,000
6790 Other Contractual Services	-	1,000	1,000	5,000	-	-
6809 Hazardous Waste	-	-	-	-	5,000	5,000
Total Contractual Services	24,081	31,500	9,365	50,000	50,000	50,000
7130 Building Cleaning Supplies	1,000	1,800	-	1,800	1,800	1,800
7192 Safety Equipment	1,319	2,500	218	2,500	2,500	2,500
7230 Other Operating Supplies	2,057	5,000	988	4,000	4,000	4,000
7340 Paint & Supplies	1,207	2,000	971	2,000	2,000	2,000
7350 Lumber Wood & Supplies	3,607	4,000	733	3,000	3,000	3,000
7355 Metal	1,500	-	-	-	-	-
7400 Signs, Badges & Markers	1,469	1,500	143	1,500	1,500	1,500
7440 Rock	21,330	23,000	6,835	20,000	20,000	20,000
Total Supplies	33,489	39,800	9,888	34,800	34,800	34,800
8010 Land & Right of Way	-	-	-	125,000	125,000	125,000
8060 Other Improvements	-	100,000	28,745	-	-	-
Total Capital Outlay	-	100,000	28,745	125,000	125,000	125,000
<b>Total Park Fund</b>	<b>\$ 57,571</b>	<b>\$ 171,300</b>	<b>\$ 47,998</b>	<b>\$ 209,800</b>	<b>\$ 209,800</b>	<b>\$ 209,800</b>
<b>Total Trail Maintenance</b>	<b>\$ 57,571</b>	<b>\$ 171,300</b>	<b>\$ 47,998</b>	<b>\$ 209,800</b>	<b>\$ 209,800</b>	<b>\$ 209,800</b>

## BUDGET OVERVIEW

### INTERNAL SERVICES

<b>Account Type</b>	<b>2022 Actual</b>	<b>2023 Adopted</b>	<b>Exp. as of 12/31/2023</b>	<b>2024 Adopted</b>
Contractual Services	28,987,873	35,336,618	8,395,069	47,437,028
Capital Outlay	-	1,596,000	-	199,974,361
Operating Transfers	74,950,706	75,503,053	27,693,056	73,569,222
Debt Service	42,626,949	42,595,527	1,131,643	55,922,302
	<u>\$146,565,529</u>	<u>\$155,031,198</u>	<u>\$37,219,768</u>	<u>\$376,902,913</u>
<b>Department</b>				
Vehicle Lease	-	1,596,000	-	-
State Mandated 3%	-	4,329,480	-	4,536,251
Capital Projects	28,987,873	31,007,138	8,395,069	242,875,138
Debt Service	42,626,949	42,595,527	1,131,643	55,922,302
Operating Transfers	74,950,706	75,503,053	27,693,056	73,569,222
	<u>\$146,565,529</u>	<u>\$155,031,198</u>	<u>\$37,219,768</u>	<u>\$376,902,913</u>
<b>Fund</b>				
General Fund	18,755,061	25,146,248	110,280	21,323,476
Health Fund	5,242,587	5,245,785	825,596	5,250,923
Park Fund	4,390,572	4,414,685	4,121,285	4,367,560
Special Road and Bridge Fund	3,768,021	4,059,857	785,325	3,918,348
Convention/Sports Complex Fund	6,500,000	6,500,000	1,500,000	6,500,000
County Improvement Fund	190,000	-	-	-
911 System Fund	800,000	-	-	-
Assessment Fund	987,125	345,617	172,809	987,125
Vehicle Lease Fund	-	1,596,000	-	-
Park Enterprise Fund	838,340	838,341	97,824	838,341
Misc Capital Projects	28,987,873	31,007,138	8,395,069	242,875,138
Misc Debt Service	76,105,950	75,877,527	21,211,582	90,842,002
	<u>\$146,565,529</u>	<u>\$155,031,198</u>	<u>\$37,219,768</u>	<u>\$376,902,913</u>

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## Capital Projects

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
<b>Rock Island Railroad Capital Project Fund</b>						
8060 Other Improvements	-	-	-	-	\$ 295,964	\$ 295,964
Total Capital Outlay	-	-	-	-	295,964	295,964
<b>Total Rock Island Railroad Capital Project Fund</b>	-	-	-	-	<b>\$ 295,964</b>	<b>\$ 295,964</b>
<b>Sports Complex Sales Tax Fund</b>						
6784 Payments to Sports Teams	\$ 28,987,873	\$ 31,007,138	\$ 8,395,069	-	\$ 42,900,777	\$ 42,900,777
Total Contractual Services	28,987,873	31,007,138	8,395,069	-	42,900,777	42,900,777
<b>Total Sports Complex Sales Tax Fund</b>	<b>\$ 28,987,873</b>	<b>\$ 31,007,138</b>	<b>\$ 8,395,069</b>	-	<b>\$ 42,900,777</b>	<b>\$ 42,900,777</b>
<b>New Detention Center C/P Fund</b>						
8020 Buildings & Improvements	-	-	-	-	\$ 199,678,397	\$ 199,678,397
Total Capital Outlay	-	-	-	-	199,678,397	199,678,397
<b>Total New Detention Center C/P Fund</b>	-	-	-	-	<b>\$ 199,678,397</b>	<b>\$ 199,678,397</b>
<b>Total Capital Projects</b>	<b>\$ 28,987,873</b>	<b>\$ 31,007,138</b>	<b>\$ 8,395,069</b>	-	<b>\$ 242,875,138</b>	<b>\$ 242,875,138</b>

**State Mandated 3%**  
**8003**

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
<b>General Fund</b>						
6830 Contingency Fund	-	\$ 4,329,480	-	-	\$ 4,536,251	\$ 4,536,251
Total Contractual Services	-	4,329,480	-	-	4,536,251	4,536,251
<b>Total General Fund</b>	-	\$ 4,329,480	-	-	\$ 4,536,251	\$ 4,536,251
<b>Total State Mandated 3%</b>	-	\$ 4,329,480	-	-	\$ 4,536,251	\$ 4,536,251

## Debt Service

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
<b>Army Corps-Longview/BS Lake</b>						
6910 Interest	\$ 258,650	\$ 245,816	\$ 245,815	-	\$ 232,552	\$ 232,552
6930 Bond Payments	384,043	396,879	396,878	-	410,142	410,142
Total Debt Service	642,693	642,695	642,693	-	642,694	642,694
<b>Total Army Corps-Longview/BS Lake</b>	<b>\$ 642,693</b>	<b>\$ 642,695</b>	<b>\$ 642,693</b>	<b>-</b>	<b>\$ 642,694</b>	<b>\$ 642,694</b>
<b>Sports Complex Tax D/S</b>						
6910 Interest	\$ 11,544,000	\$ 10,619,500	-	-	\$ 9,649,000	\$ 9,649,000
6920 Fiscal Agents Fees	6,500	6,500	6,500	-	6,500	6,500
6930 Bond Payments	18,490,000	19,410,000	-	-	20,385,000	20,385,000
Total Debt Service	30,040,500	30,036,000	6,500	-	30,040,500	30,040,500
<b>Total Sports Complex Tax D/S</b>	<b>\$ 30,040,500</b>	<b>\$ 30,036,000</b>	<b>\$ 6,500</b>	<b>-</b>	<b>\$ 30,040,500</b>	<b>\$ 30,040,500</b>
<b>Special Obligation Bond D/S</b>						
6910 Interest	\$ 3,653,256	\$ 3,326,082	\$ 312,450	-	\$ 15,988,358	\$ 15,988,358
6920 Fiscal Agents Fees	5,500	15,750	5,000	-	5,750	5,750
6930 Bond Payments	8,285,000	8,575,000	165,000	-	9,245,000	9,245,000
Total Debt Service	11,943,756	11,916,832	482,450	-	25,239,108	25,239,108
<b>Total Special Obligation Bond D/S</b>	<b>\$ 11,943,756</b>	<b>\$ 11,916,832</b>	<b>\$ 482,450</b>	<b>-</b>	<b>\$ 25,239,108</b>	<b>\$ 25,239,108</b>
<b>Total Debt Service</b>	<b>\$ 42,626,949</b>	<b>\$ 42,595,527</b>	<b>\$ 1,131,643</b>	<b>-</b>	<b>\$ 55,922,302</b>	<b>\$ 55,922,302</b>

**Operating Transfers**  
**9100**

Line Item Description	Previous Year			Budget Year		
	2022 Actual	2023 Adopted	Exp. as of 12/31/2023	2024 Request	2024 Rec.	2024 Adopted
<b>General Fund</b>						
6105 Operating Transfers	\$ 18,755,061	\$ 20,816,768	\$ 110,280	-	\$ 16,787,225	\$ 16,787,225
Total Operating Transfers	18,755,061	20,816,768	110,280	-	16,787,225	16,787,225
<b>Total General Fund</b>	<b>\$ 18,755,061</b>	<b>\$ 20,816,768</b>	<b>\$ 110,280</b>	<b>-</b>	<b>\$ 16,787,225</b>	<b>\$ 16,787,225</b>
<b>Health Fund</b>						
6105 Operating Transfers	\$ 5,242,587	\$ 5,245,785	\$ 825,596	-	\$ 5,250,923	\$ 5,250,923
Total Operating Transfers	5,242,587	5,245,785	825,596	-	5,250,923	5,250,923
<b>Total Health Fund</b>	<b>\$ 5,242,587</b>	<b>\$ 5,245,785</b>	<b>\$ 825,596</b>	<b>-</b>	<b>\$ 5,250,923</b>	<b>\$ 5,250,923</b>
<b>Park Fund</b>						
6105 Operating Transfers	\$ 4,390,572	\$ 4,414,685	\$ 4,121,285	-	\$ 4,367,560	\$ 4,367,560
Total Operating Transfers	4,390,572	4,414,685	4,121,285	-	4,367,560	4,367,560
<b>Total Park Fund</b>	<b>\$ 4,390,572</b>	<b>\$ 4,414,685</b>	<b>\$ 4,121,285</b>	<b>-</b>	<b>\$ 4,367,560</b>	<b>\$ 4,367,560</b>
<b>Special Road and Bridge Fund</b>						
6105 Operating Transfers	\$ 3,768,021	\$ 4,059,857	\$ 785,325	-	\$ 3,918,348	\$ 3,918,348
Total Operating Transfers	3,768,021	4,059,857	785,325	-	3,918,348	3,918,348
<b>Total Special Road and Bridge Fund</b>	<b>\$ 3,768,021</b>	<b>\$ 4,059,857</b>	<b>\$ 785,325</b>	<b>-</b>	<b>\$ 3,918,348</b>	<b>\$ 3,918,348</b>
<b>Convention/Sports Complex Fund</b>						
6105 Operating Transfers	\$ 6,500,000	\$ 6,500,000	\$ 1,500,000	-	\$ 6,500,000	\$ 6,500,000
Total Operating Transfers	6,500,000	6,500,000	1,500,000	-	6,500,000	6,500,000
<b>Total Convention/Sports Complex Fund</b>	<b>\$ 6,500,000</b>	<b>\$ 6,500,000</b>	<b>\$ 1,500,000</b>	<b>-</b>	<b>\$ 6,500,000</b>	<b>\$ 6,500,000</b>
<b>County Improvement Fund</b>						
6105 Operating Transfers	\$ 190,000	-	-	-	-	-
Total Operating Transfers	190,000	-	-	-	-	-
<b>Total County Improvement Fund</b>	<b>\$ 190,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>911 System Fund</b>						
6105 Operating Transfers	\$ 800,000	-	-	-	-	-
Total Operating Transfers	800,000	-	-	-	-	-
<b>Total 911 System Fund</b>	<b>\$ 800,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Assessment Fund</b>						
6105 Operating Transfers	\$ 987,125	\$ 345,617	\$ 172,809	-	\$ 987,125	\$ 987,125
Total Operating Transfers	987,125	345,617	172,809	-	987,125	987,125
<b>Total Assessment Fund</b>	<b>\$ 987,125</b>	<b>\$ 345,617</b>	<b>\$ 172,809</b>	<b>-</b>	<b>\$ 987,125</b>	<b>\$ 987,125</b>
<b>Sports Complex Tax D/S</b>						
6105 Operating Transfers	\$ 33,479,001	\$ 33,282,000	\$ 20,079,938	-	\$ 34,919,700	\$ 34,919,700
Total Operating Transfers	33,479,001	33,282,000	20,079,938	-	34,919,700	34,919,700
<b>Total Sports Complex Tax D/S</b>	<b>\$ 33,479,001</b>	<b>\$ 33,282,000</b>	<b>\$ 20,079,938</b>	<b>-</b>	<b>\$ 34,919,700</b>	<b>\$ 34,919,700</b>
<b>Park Enterprise Fund</b>						
6105 Operating Transfers	\$ 838,340	\$ 838,341	\$ 97,824	-	\$ 838,341	\$ 838,341
Total Operating Transfers	838,340	838,341	97,824	-	838,341	838,341
<b>Total Park Enterprise Fund</b>	<b>\$ 838,340</b>	<b>\$ 838,341</b>	<b>\$ 97,824</b>	<b>-</b>	<b>\$ 838,341</b>	<b>\$ 838,341</b>
<b>Total Operating Transfers</b>	<b>\$ 74,950,706</b>	<b>\$ 75,503,053</b>	<b>\$ 27,693,056</b>	<b>-</b>	<b>\$ 73,569,222</b>	<b>\$ 73,569,222</b>

**IN THE COUNTY LEGISLATURE OF JACKSON COUNTY, MISSOURI**

**AN ORDINANCE** setting the 2024 Jackson County, Missouri tentative tax levy.

**ORDINANCE NO. 5814**, November 27, 2023

**INTRODUCED BY** Manuel Abarca IV, 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 2024 annual County budget would require the following tax levies on each hundred dollars of assessed valuation for the fiscal year 2024:

<u>FUND</u>	<u>LEVY</u>
General Fund	0.2127
Health Fund	0.2261
Park Fund	0.1138
Special Road & Bridge Fund	<u>0.2115</u>
<b>TOTAL ALL FUNDS</b>	<b><u>\$0.7641</u></b>

and,

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

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

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

WHEREAS, the tentative estimate of the sales tax revenues in 2024, after economic activity taxes are remitted and prior year sales tax adjustment, is \$64,126,551.78; and,

WHEREAS, this tentative estimate is subject to revision based upon actual sales tax revenues during the first six months of 2024 and the permanent levy to be adopted in September 2024 will reflect actual sales tax revenues during the first six months of 2024; now therefore,

BE IT ORDAINED by the County Legislature of Jackson County, Missouri, that, based upon tentative estimates of the sales tax revenues in 2024 and based upon the appropriations in the 2024 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 2024 on real and personal property within Jackson County, Missouri:

<u>FUND</u>	<u>LEVY</u>
General Fund	0.2083
Health Fund	0.1421
Park Fund	0.0949
Special Road & Bridge Fund	<u>0.0635</u>
<b>TOTAL ALL FUNDS</b>	<b><u>\$0.5088</u></b>

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

APPROVED AS TO FORM:

Bryan D. Worsley

County Counselor

I hereby certify that the attached ordinance, Ordinance No. 5814 introduced on November 27, 2023, was duly passed on December 6, 2023 by the Jackson County Legislature. The votes thereon were as follows:

Yeas 8

Nays 0

Abstaining 0

Absent 1

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

12.6.2023  
Date

Mary Jo Spino  
Mary Jo Spino, Clerk of Legislature

I hereby approve the attached Ordinance No. 5814.

12.7.2023  
Date

Frank White, Jr.  
Frank White, Jr., County Executive



**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, 2024.

**ORDINANCE NO. 5815**, November 21, 2023

**INTRODUCED BY** Jeanie Lauer, 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, 2024, for the spending agencies included within the categories designated below:

<b>APPROPRIATIONS</b>	<b>Recommended</b>
<b>General Fund - 001</b>	
County Administration	\$ 10,568,943
County Operations	31,263,338
County Public Safety	56,253,013
Courts	46,813,008
Facilities Management	11,699,547
Internal Services	21,323,476
Total	177,921,325
<b>Marijuana Sales Tax Fund – 009</b>	
County Administration	-
County Operations	-
County Public Health	-
County Public Safety	-
Courts	-
Facilities Management	-
Internal Services	-
Parks + Rec	-
Total	-
<b>County Improvement Fund - 013</b>	
County Administration	300,000
County Operations	2,673,000
County Public Safety	865,700
Courts	625,000
Facilities Management	19,926,125
Parks + Rec	1,611,000
Total	26,000,825
<b>Health Fund - 002</b>	

County Administration	3,250,000
County Operations	77,699
County Public Health	14,984,210
County Public Safety	7,793,513
Courts	375,508
Facilities Management	456,816
Internal Services	5,250,923
Total	32,188,669

**Park Fund - 003**

County Operations	250,000
Internal Services	4,367,560
Parks + Rec	16,167,846
Total	20,785,406

**Special Road & Bride Fund – 004**

County Operations	12,481,407
County Public Safety	-
Facilities Management	354,657
Internal Services	3,918,348
Total	16,754,412

**Sewer Fund – 005**

County Public Health	111,437
Total	111,437

**Convention & Sports Complex Fund – 007**

Internal Services	6,500,000
Total	6,500,000

**Anti-Crime Sales Tax Fund - 008**

County Public Safety	31,694,968
Courts	4,322,040
Total	36,017,008

**Prosecuting Attorney Training Fund - 026**

County Public Safety	7,200
Total	7,200

**Law Enforcement Training Fund - 028**

County Public Safety	40,000
Parks + Rec	5,000
Total	45,000

**E-911 System Fund - 031**

County Operations	36,915
County Public Safety	8,146,231
Total	8,183,146

**Inmate Security Fund - 036**

County Public Safety	208,224
Total	208,224

**Domestic Abuse Fund - 041**

County Administration	150,000
Total	150,000

**Recorder's Technology Fund - 042**

County Operations	129,922
Total	129,922

**Homeless Assistance Fund - 043**

County Administration	290,000
Total	290,000

**Recorder's Fee Fund - 044**

County Operations	359,183
Total	359,183

**Assessment Fund – 045**

County Administration	416,000
County Operations	11,974,526
Facilities Management	-
Internal Services	987,125
Total	13,955,556

**Rock Island Railroad Capital Project Fund - 011**

Internal Services	295,964
Total	295,964

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

Internal Services	42,900,777
Total	42,900,777

**New Detention Center Capital Project Fund - 024**

Internal Services	199,678,397
Total	199,678,397

**Obligations to US Gov't Fund - 070**

Internal Services	642,694
Total	642,694

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

Internal Services	64,960,200
Total	64,960,200

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

Internal Services	25,239,108
Total	25,239,108

**Park Enterprise Fund - 300**

Internal Services	838,341
Parks + Rec	8,360,425

Total		9,198,766
<b>Total Appropriations</b>	<b>\$</b>	<b>682,523,219</b>

Said funds are appropriated to each agency in accordance with the 2024 "Estimated Revenues, Recommended Appropriations, and Fund Balances - Fiscal Year 2024" as set out in the County Executive's 2024 Proposed Budget for Jackson County, in the detail and for the purposes contained and set forth therein, which is submitted to and approved by the Legislature and incorporated herein, as modified by the document attached here to and labeled "2024 Budget Adjustments."

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

APPROVED AS TO FORM:

Bryan D. Wernsley

County Counselor

I hereby certify that the attached ordinance, Ordinance No. 5815 introduced on November 21, 2023, was duly passed on December 29, 2023 by the Jackson County Legislature. The votes thereon were as follows:

Yeas 8

Nays 0

Abstaining 1

Absent 0

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

12/29/2023  
Date

Mary Jo Spino  
Mary Jo Spino Clerk of Legislature

I hereby approve the attached Ordinance No. 5815.

1/4/2024  
Date

Frank White, Jr.  
County Executive

# **2024 Budget Adjustments**

Ordinance 5815  
Floor Amendment II  
December 18, 2023

Fund	Org #	Department	Account #	Account Name	From	To
<b>Reveunue</b>						
<b>001 - General Fund</b>						
	2701	Corrections	42485	DOC Phone Commissions	-	120,000
	9999	-	46310	Interest on Treasury Bills	-	479,386
				<b>SUBTOTAL</b>	-	<b>599,386</b>
<b>Expenditures</b>						
<b>001 - General Fund</b>						
	0201	Legislature - Clerk of the County	56733	Audio/Video Services	-	70,000
	0301	Legislature - Auditor's Office	55010	Regular Salaries	-	2,267
	0302	Legislature - Compliance	55010	Regular Salaries	-	2,197
	7001	Housing Resource Commission	56789	Outside Agency Funding	-	70,000
	1020	County Charter Review	56080	Other Professional Services	(100,000)	-
	1902	Assessment	56122	Bus Passes	(26,000)	-
	1012	Sheriff - Fleet Replacement	58115	Sheriff Vehicle Equipment	-	239,222
	1012	Sheriff - Fleet Replacement	58120	Automobiles	-	481,700
	9999	#N/A	32810	Undesignated Fund Balance	(739,386)	-
				<b>SUBTOTAL</b>	<b>(865,386)</b>	<b>865,386</b>
<b>004 - Road and Bridge Fund</b>						
	1012	Sheriff - Fleet Replacement	58115	Sheriff Vehicle Equipment	(271,962)	-
	1012	Sheriff - Fleet Replacement	58120	Automobiles	(587,631)	-
	1506	Road & Bridge Maintenance	58040	Roads & Highways	-	859,593
				<b>SUBTOTAL</b>	<b>(859,593)</b>	<b>859,593</b>
<b>031 - 911 System Fund</b>						
	5032	911 Initiatives	56790	Other Contractual Services	(500,000)	-
	5032	911 Initiatives	56070	Intergovernmental Agreements	-	500,000
				<b>SUBTOTAL</b>	<b>(500,000)</b>	<b>500,000</b>
<b>045 - Assessment Fund</b>						
	1902	Assessment	55094	Salary Savings	-	(250,000)
	1001	County Executive's Office	55010	Regular Salaries	-	250,000
				<b>SUBTOTAL</b>	-	-
<b>GRAND TOTAL</b>					<b>\$ (2,224,979)</b>	<b>\$ 2,224,979</b>

<b>APPROPRIATIONS</b>	<b>Recommended</b>	<b>Amended</b>
<b>General Fund - 001</b>		
County Administration	\$ 10,524,479	\$ 10,568,943
County Operations	31,289,338	31,263,338
County Public Safety	55,532,091	56,253,013
Courts	46,813,008	46,813,008
Facilities Management	11,699,547	11,699,547
Internal Services	21,323,476	21,323,476
Total	177,181,939	177,921,325
<b>Marijuana Sales Tax Fund - 009</b>		
County Administration	-	-
County Operations	-	-
County Public Health	-	-
County Public Safety	-	-
Courts	-	-
Facilities Management	-	-
Internal Services	-	-
Parks + Rec	-	-
Total	-	-
<b>County Improvement Fund - 013</b>		
County Administration	300,000	300,000
County Operations	2,673,000	2,673,000
County Public Safety	865,700	865,700
Courts	625,000	625,000
Facilities Management	19,926,125	19,926,125
Parks + Rec	1,611,000	1,611,000
Total	26,000,825	26,000,825
<b>Health Fund - 002</b>		
County Administration	3,250,000	3,250,000
County Operations	77,699	77,699
County Public Health	14,984,210	14,984,210
County Public Safety	7,793,513	7,793,513
Courts	375,508	375,508
Facilities Management	456,816	456,816
Internal Services	5,250,923	5,250,923
Total	32,188,669	32,188,669
<b>Park Fund - 003</b>		
County Operations	250,000	250,000
Internal Services	4,367,560	4,367,560
Parks + Rec	16,167,846	16,167,846
Total	20,785,406	20,785,406
<b>Special Road &amp; Bride Fund - 004</b>		
County Operations	11,621,814	12,481,407
County Public Safety	859,593	-
Facilities Management	354,657	354,657
Internal Services	3,918,348	3,918,348

<b>APPROPRIATIONS</b>		<b>Recommended</b>	<b>Amended</b>
	Total	16,754,412	16,754,412
<b>Sewer Fund – 005</b>			
County Public Health		111,437	111,437
	Total	111,437	111,437
<b>Convention &amp; Sports Complex Fund – 007</b>			
Internal Services		6,500,000	6,500,000
	Total	6,500,000	6,500,000
<b>Anti-Crime Sales Tax Fund - 008</b>			
County Public Safety		31,694,968	31,694,968
Courts		4,322,040	4,322,040
	Total	36,017,008	36,017,008
<b>Prosecuting Attorney Training Fund - 026</b>			
County Public Safety		7,200	7,200
	Total	7,200	7,200
<b>Law Enforcement Training Fund - 028</b>			
County Public Safety		40,000	40,000
Parks + Rec		5,000	5,000
	Total	45,000	45,000
<b>E-911 System Fund - 031</b>			
County Operations		36,915	36,915
County Public Safety		8,146,231	8,146,231
	Total	8,183,146	8,183,146
<b>Inmate Security Fund - 036</b>			
County Public Safety		208,224	208,224
	Total	208,224	208,224
<b>Domestic Abuse Fund - 041</b>			
County Administration		150,000	150,000
	Total	150,000	150,000
<b>Recorder's Technology Fund - 042</b>			
County Operations		129,922	129,922
	Total	129,922	129,922
<b>Homeless Assistance Fund - 043</b>			
County Administration		290,000	290,000
	Total	290,000	290,000
<b>Recorder's Fee Fund - 044</b>			
County Operations		359,183	359,183
	Total	359,183	359,183
<b>Assessment Fund – 045</b>			



## Glossary

### **Account Number**

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

### **Accrual Accounting**

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

### **Actual Revenue or Expenditures**

The revenue and expenditures incurred in previous fiscal years.

### **Adopted Budget**

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

### **Ad Valorem Taxes**

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

### **Appraised Valuation**

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

### **Appropriation**

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

### **Assessed Valuation**

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

### **Assets**

Resources owned or held by the County having monetary value.

### **Balanced Budget**

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

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

### **Basis of Accounting**

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

### **Basis Point**

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

### **Beginning Fund Balance**

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

### **Bond**

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

### **Bond Rating**

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

### **Bonded Debt**

The portion of County debt represented by outstanding bonds.

### **Bond Discount**

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

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



## Glossary

### **Bond Premium**

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

### **Bond Rating**

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

### **Bond Refinancing**

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

### **Budget**

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

### **Budget Adjustment**

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

### **Budget Amendment**

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

### **Budget Basis**

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

### **Budget Calendar**

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

### **Budgetary Control**

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

### **Budget Document**

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

### **Budget Message**

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

### **Budget Ordinance**

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

### **CAFR**

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

### **Capital Asset**

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

### **Capital Budget**

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

### **Capital Expenditure**

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



## Glossary

### **Capital Improvements**

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

### **Capital Outlay**

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

### **Capital Projects Fund**

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

### **Cash Basis Accounting**

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

### **Certificate of Deposit**

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

### **Charges for Services**

Revenue from charges for all activities of a government unit.

### **Chart of Accounts**

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

### **Commodities**

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

### **Competitive Bid**

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

### **Constant/Real Dollars**

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

### **Consumer Price Index (CPI)**

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

### **Contractual Services**

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

### **County Legislature**

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

### **Current Taxes**

Taxes levied and due within one (1) year.

### **Debt Service Fund**

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

### **Delinquent Taxes**

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

### **Department**

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

### **Depreciation**

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

### **Disbursement**

The expenditures of money from an account.



## Glossary

### **Division**

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

### **Employee (Fringe) Benefits**

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

### **Encumbrance**

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

### **Enterprise Fund**

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

### **Estimated Expenditure**

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

### **Estimated Revenue**

The estimated budget revenue for the new fiscal year.

### **Exempt**

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

### **Expenditure**

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

### **Expense**

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

### **Fees**

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

### **Fiscal Period**

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

### **Fiscal Policy**

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

### **Fiscal Year**

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

### **Fixed Assets**

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

### **Full Faith and Credit**

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

### **Full-Time Equivalent Position (FTE)**

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



## Glossary

### **Fund**

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

### **Fund Balance**

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

### **Generally Accepted Accounting Principles (GAAP)**

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

### **GASB**

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

### **General Fund**

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

### **General Obligation Bond**

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

### **GFOA**

Government Finance Officers Association

### **Goals**

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

### **Grants**

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

### **Home Rule Charter**

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

### **Income**

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

### **Infrastructure**

The underlying permanent foundation or basic framework.

### **Intergovernmental Revenue**

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

### **Interest Earnings**

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

### **Internal Service Fund**

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

### **Lapsing Appropriation**

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



## Glossary

### **Levy**

To impose taxes for the support of County government.

### **Liability**

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

### **Licenses, Permits, & Fees**

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

### **Line Item**

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

### **Long Term Debt**

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

### **Maintenance**

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

### **Materials & Supplies**

Expendable operating supplies necessary to conduct daily departmental activity.

### **Modified Accrual Accounting**

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

### **Mil**

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

### **Mil Levy Rollback**

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

### **Objectives**

Specific statements of desired ends that can be measured.

### **Operating Budget**

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

### **Operating Expenses/Expenditures**

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

### **Operating Transfer**

A transfer of resources from one fund to another.

### **Ordinance**

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

### **Pay-As-You-Go Basis**

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

### **Personal Services**

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



## Glossary

### **Personal Property**

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

### **Prior Year Encumbrances**

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

### **Program**

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

### **Program Budget**

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

### **Program Measurements**

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

### **Projected Expenditures and Revenues**

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

### **Property Tax**

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

### **Public Building Corporation (PBC)**

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

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

### **Public Hearing**

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

### **Purchase Order**

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

### **Recommended Budget**

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

### **Reserve**

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

### **Resolution**

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

### **Resources**

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

### **Revenue**

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

### **Revenue Bonds**

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

### **Sales Tax**

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





## Glossary

### **Source of Revenue**

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

### **Special Revenue Fund**

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

### **Supplemental Appropriation**

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

### **Supplies**

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

### **Taxes**

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

### **Tax Base**

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

### **Tax Levy**

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

### **Tax Rate**

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

### **TIF (Tax Increment Financing)**

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

### **Transfer**

Movement of money from one account to another.

### **Three Percent State Mandated Contingency**

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

### **Unreserved Fund Balances**

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

### **User Charge (fees)**

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

