

JACKSON COUNTY CHART OF ACCOUNTS

Description of the Budget

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

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

A. FUND

Each Fund has its own three (3) digit number.

The County’s budget is made up of the following funds:

GENERAL FUND:

001 General

SPECIAL REVENUE FUNDS:

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

SPECIAL REVENUE FUNDS (Cont’d)

049 Collector’s Maintenance
400 County Urban Road System

CAPITAL PROJECT FUNDS:

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

DEBT SERVICE FUNDS:

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

ENTERPRISE FUND:

300 Park Enterprise

B. DEPARTMENTS

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

County Legislature

Legislative Districts:

0101 Leg. District #1 At Large
0102 Leg. District #2 At Large
0103 Leg. District #3 At Large
0104 Legislative District #1
0105 Legislative District #2
0106 Legislative District #3
0107 Legislative District #4
0108 Legislative District #5
0109 Legislative District #6
0112 Legislature as a Whole

0201 Clerk of the Legislature

0301 Legislative Auditor

7001 Housing Resource Commission

County Administration

1001 County Administration

County Counselor

1101 County Counselor

Financial Services

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

Operations

1202 Human Resources
 2701 Corrections
 2702 Corrections - RCC & KCPD
 1210 Fac. Mgmt. Correctional Facility
 1213 Fac. Mgmt. - RCC & KCPD
 2304 Detention Center Pop. Control
 3004 County Municipal Court

Public Works:

1204 Fac. Mgmt Kansas City
 1205 Fac. Mgmt Independence
 1206 Fac. Mgmt Truman Courthouse
 1208 201 W. Lexington
 1209 Fac. Mgmt Examiner Building
 1231 Fac. Mgmt Tech Center
 1232 Fac. Mgmt Animal Shelter
 1233 Fac. Mgmt Medical Exam. Bldg
 1234 Fac. Mgmt Election Board/WH
 1235 Fac. Mgmt MyArts Bldg
 1236 Fac. Mgmt 14th St Parking Garage
 1501 PW Director
 1502 Engineering
 1503 Environmental Health
 1504 Development
 1507 Special Projects in Public Works
 1517 Fairview/N Salem
 1519 Carriage Oaks
 1520 Trophy Estates
 1522 Animal Shelter
 1523 Yard Waste Facility

Parks and Recreation:

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

Intergovernmental Relations and Communications

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

Medical Examiner

2001 Medical Examiner

Truman Medical Center

2600 TMC

Judicial Functions

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

Public Administrator

3501 Public Administrator

Prosecutor

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

Sheriff

4201 Sheriff

Ethics, Human Relations & Citizen Complaints

4501 EHRCC

Kansas City Election Board

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

Jackson County Election Board

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

COMBAT

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

Non-Departmental

By Fund:

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

CURS agencies:

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

Emergency 911

- 5031 Emergency 911 System

Domestic Violence Assistance

- 7101 Domestic Violence Assistance

Outside Agencies:

- 5014 Southern Christian Leadership
- 5023 Westside CAN
- 5024 Black Healthcare Coalition
- 7201 JC Soil and Water Conservation
- 7301 Lee's Summit Underwater Rec
- 7302 Cave Springs
- 7401 Children's Mercy Hospital
- 7601 Swope Health Services
 - Homeless Healthcare
 - Mental Health
 - Chronic Disease
 - Low Birth
- 7605 KC Free Health – Dental
- 7703 Cabot Westside Clinic
- 7704 KC Free Health – Aids
- 7705 Ad Hoc
- 7707 Calvary Comm Outreach Network
- 7713 Samuel Rodgers Health Center
- 7731 Palestine Senior Citizen Academy
- 7733 Synergy
- 7734 One Goal Consultants
- 7735 WEB DuBois
- 7736 United Inner City Services
- 7742 Northwest CDC

- 7743 Operation Breakthrough
 - Speech Therapy
 - Psychiatric Support
 - Food Assistance
- 7750 Swope Ridge Geriatric Center
- 7758 Kansas City Sports Commission
- 7759 Underprivileged Children/Scholar
- 7764 Lee's Summit Social Services
- 7765 Mattie Rhodes
- 7766 Northeast Chamber of Commerce
- 7902 MARC
 - Older Americans Act
 - Bishop Sullivan Center
 - Don Bosco
 - Guadalupe Center
 - Redemptorist Center
 - Westport Cooperative Services
 - Whatsoever Comm Center
 - Supplemental Aging Services
 - Hazardous Materials
- 7903 Seton Center
- 7905 MARC – Guadalupe Center
- 8001 University of Missouri Extension
- 8002 Harvesters

3% State Mandated Contingency:

- 8003 3% State Mandated Contingency

3% Non-Mandated Contingency:

- 8005 Non-Mandated Contingency

Special Prosecution:

- 8004 Special Prosecution

Capital Projects:

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

Operating Transfers:

- 9100 Operating Transfers

Debt Service:

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

C. EXPENDITURE ACCOUNT OBJECTS

All object codes are a five (5) digit code.

The first digit represents the classification of the object. These classifications are:

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

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

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

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

Personnel Services

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

Contractual Services

6005 Community Crime Prevention
6010 Auditing and Accounting Services
6015 Title Searches
6020 Legal Services
6025 Special Prosecutor Fees
6030 Architectural & Engin. Services
6040 Appraisal Services
6050 Court Reporting Services
6060 Medical & Dental Services
6080 Other Professional Services
6105 Operating Transfers Out
6110 Postage
6120 Car Allowance & Mileage
6121 Parking Expenses
6130 Freight & Drainage

6140 Travel Expense
6150 Relocation Cost
6160 Meeting Expense
6165 Coffee Service
6170 Transportation Expense
6200 Legal Notices
6210 Advertising
6220 Photographing & Blue Printing
6230 Printing
6240 Office Services Charges
6310 Property Damage
6330 Bond & Surety
6360 Life Insurance
6370 Liability Insurance
6410 Gas
6420 Electricity
6430 Telephone Utility
6435 Telephone Maintenance
6440 Water
6445 Chilled Water
6450 Sewer Service
6460 Refuse Collection
6470 Steam
6510 Maint. & Repair - Buildings
6520 Maint. & Repair - Equipment
6530 Maint. & Repair - Auto
6540 Maint. & Repair - Office Equip
6560 Maint. & Repair - Common Equip
6570 Maint. & Repair - Misc.
6580 Maint. & Repair - Data Pro
6610 Rent - Land
6620 Rent - Buildings
6630 Rent - Auto
6640 Rent - Office Equipment
6641 Copier Rental/Maintenance

6642 Postage Meter Rental
 6643 Mobile Phone/Pager Rental
 6661 Software Purchases
 6662 Software Maintenance
 6670 Rent – Miscellaneous
 6675 Rent – Uniforms
 6676 Rent – Outside Sanitation Fac.
 6710 Dues & Membership
 6720 Settlements & Judgments
 6730 Janitor & Exterminating Services
 6740 Laundry Services
 6750 Education Benefits
 6760 Court Costs & Investigation Serv.
 6770 Administrative Services Fee
 6775 Public Administrator's Fee
 6780 Institutional Care Fee
 6789 Outside Agency Funding
 6790 Other Contractual Services
 6791 Microfilm/Microfiche Services
 6792 Referee/Officiating Services
 6793 Catering Services
 6794 Car Wash Services
 6795 Alarm/Security Services
 6797 Alert II Charges
 6798 Grant Match
 6799 Marketing
 6810 Circuit Court Jury
 6820 Grand Jury
 6830 Contingency Fund
 6832 Misc. Work Payments
 6840 Prosecutor Contingency Fund
 6844 Narcotic Purchases
 6845 Investigative Expense
 6846 Informant Fee
 6847 Lab Fees
 6850 Boards & Commissions
 6851 Stormwater Commission
 6870 Food Services
 6910 Interest
 6920 Fiscal Agent Fees
 6930 Bond Payments

Supplies

7010 Office Supplies
 7015 Copier Supplies
 7020 Reference Books & Publications
 7021 Newspaper/Mag Subscriptions
 7030 Resale Purch – Misc
 7031 Resale Purch - Food
 7032 Resale Purch - Beverages
 7033 Resale Purch - Golf Supply/ Equip.
 7034 Resale Purch - Marina Equip.
 7035 Resale Purch – Misc Souvenirs
 7040 Store Room Supplies
 7041 Paper
 7110 Gasoline

7120 Heating Fuel
 7130 Building Cleaning Supplies
 7140 Linen Supplies
 7150 Kitchen & Dining Supplies
 7160 Food
 7165 Livestock Supplies/Services
 7170 Medical & Dental Supplies
 7180 Laboratory Supplies
 7190 Wearing Apparel
 7200 School Supplies
 7210 Recreation Supplies
 7220 Garden & Agriculture Supplies
 7230 Other Operating Supplies
 7231 Fire Inspection Supplies
 7235 Hygiene Products
 7240 Motor Oil & Lubricants
 7250 Inventory
 7310 Auto & Truck Parts
 7320 Machinery & Equipment Parts
 7330 Plumbing Supplies
 7340 Paint & Supplies
 7350 Lumber Wood & Supplies
 7360 Electrical Supplies
 7370 Building Operating Supplies
 7380 Asphalt
 7390 Concrete
 7400 Signs, Badges, & Markers
 7410 License Plates & Registration
 7420 Traffic Control Supplies
 7430 Road Oil
 7440 Rock
 7450 Salt & Sand
 7460 Batteries and Anti-Freeze
 7490 Tires
 7510 Small Tools & Minor Equipment
 7520 Small Arms & Ammunition
 7601 Computer, Printer, Accessories

Capital

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

This page is intentionally left blank.

Glossary

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

Account Number:

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

Actual Revenue or Expenditures:

The revenue and expenditures incurred in previous fiscal years.

Adopted Budget:

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

Ad valorem taxes:

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

Appropriation:

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

Assessed Valuation:

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

Assets:

Resources owned or held by the County having monetary value.

Basis of Accounting:

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

Beginning Fund Balance:

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

Bond:

A Written promise to pay a sum of money on a specific date at a specific interest rate for large capital projects.

Bond Rating:

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

Budget:

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

Budget Amendment:

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

Budget Adjustment:

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

Budget Calendar:

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

Budgetary Control:

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

Budget Document:

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

Budget Message:

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

Capital Asset:

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

Capital Outlay:

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

Capital Projects Fund:

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

Chart of Accounts:

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

Consumer Price Index (CPI)

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

Contractual Services:

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

Debt Service Fund:

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

Department:

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

Encumbrance:

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

Enterprise Fund:

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

Estimated Revenue:

The estimated budget revenue for the new fiscal year.

Expenditure:

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

Fees:

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

Fiscal Period:

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

Fiscal Year:

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

Fringe Benefits:

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

Fixed Assets

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

Fund:

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

Fund Balance:

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

Generally Accepted Accounting Principles (GAAP):

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

General Fund:

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

Grants:

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

Home Rule Charter:

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

Intergovernmental Revenue:

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

Levy:

To impose taxes for the support of County government.

Liability:

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

Line Item:

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

Long Term Debt:

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

Mil:

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

Mil Levy Rollback:

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

Operating Budget:

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

Operating Expenses/Expenditures:

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

Ordinance:

A formal legislative enactment by the County Legislature.

Personal Services:

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

Personal Property:

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

Projected Expenditures and Revenues:

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

Property Tax:

See Ad valorem taxes.

Recommended Budget:

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

Revenue:

Monies which the County receives as income.

Special Revenue Fund:

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

Supplies:

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

Taxes:

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

Transfer:

Movement of money from one account to another.

Three Percent State Mandated Contingency:

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

User Charge:

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

This page is intentionally left blank.