

IN THE COUNTY LEGISLATURE OF JACKSON COUNTY, MISSOURI

AN ORDINANCE repealing sections 533., 534., and 570., Jackson County Code, 1984, relating to the County's fiscal policies, and enacting, in lieu thereof, three new sections relating to the same subject.

ORDINANCE NO. 5038, October 23, 2017

INTRODUCED BY Dennis Waits, County Legislator

BE IT ORDAINED by the County Legislature of Jackson County, Missouri, as follows:

Section A. Enacting Clause. Sections 533., 534., and 570., Jackson County, 1984, are hereby repealed, and three new sections enacted in lieu thereof, to be known as sections 533., 534., and 570., to read as follows:

533. Intra-Office Transfers.

The following intra-office transfers are authorized.

533.1 By Executive.

The County Executive, on the recommendation of the budget officer, is authorized to approve and effect a transfer from one (1) appropriation account to another within the same agency in an amount not to exceed ten thousand dollars (\$10,000) when the County Executive determines that any such transfer is necessary or advisable in the efficient administration of that office, department or agency of Jackson County.

533.2 By Legislature.

The County Legislature may by resolution at any time on the recommendation of the County Executive transfer any unencumbered appropriation balance or any portion of that balance from one (1) appropriation account to another within the same agency. Further, the County Legislature may by resolution at any time transfer any unencumbered appropriation balance or any portion of that balance from one (1) appropriation account to another within the same agency without the recommendation of the County Executive, provided that any such resolution received the affirmative vote of six members of the County Legislature.

534. Inter-Agency Transfers.

The County Legislature may by resolution authorize the transfer, within the same fund, of any unencumbered appropriation balance or any portion of that balance from one (1) spending agency under its jurisdiction into another.

534.1 Recommendation of County Executive.

This action shall be taken only after receiving the recommendation of the County Executive, except that an inter-agency transfer may be authorized without the recommendation of the County Executive by a resolution that receives the affirmative vote of six members of the County Legislature.

534.2 When Can Transfer.

Transfer may be made at any time during the budget year as may be deemed appropriate by the County Legislature.

570. Personal Services Policy.

Sections 570.1 through 570.9 set out the Personal Services Policy of Jackson County. These sections cover both merit and non-merit employees.

570.1 Regular Salaries, Budget Line Item No. 5010.

Regular salaries, budget line item No. 5010, shall be used for the base compensation of full time employees as defined in the Personnel Rules. Account No. 5010 shall also be used for Exceptions To Beginning Salaries, Six Month Review, Out of Class Pay and Promotions as defined in Sections 5.6, 5.7, 6.1 and 13.1 of the Personnel Rules as well as for new positions approved by the County Executive under Section 4.4 of the Personnel Rules.

570.2 Account No. 5010, How Annualized.

Account No. 5010 will be annualized as follows: The amount adopted in the annual budget as of January first plus transfers from Account No. 5090 as if done January first except transfers in accordance with Personnel Rule 14.2 (Annual Review) which are treated as if given July first. No payroll increases will be

allowed to exceed the annualized amount divided by the number of regularly scheduled payrolls in the budget year.

570.3 Temporary Salaries, Budget Line Item No. 5020.

Temporary Salaries, budget line item No. 5020, shall be used for temporary and part time employees.

570.4 Overtime Salaries, Budget Line Item No. 5030.

Overtime salaries, budget line item No. 5030, shall be used exclusively for the payment of overtime as defined in Rule 7 of the Personnel Rules.

570.5 Salary Adjustment, Budget Line Item No. 5090.

Salary Adjustment, budget line item No. 5090, shall be used for cost of living, merit increases, performance increases and salary advancements as outlined in Section 5.8, 5.9 and 14.2 of the Personnel Rules. Reclassification as defined in Personnel Rules Section 4.5 shall also be funded from Account No. 5090. When salary adjustments are made the money shall be transferred from Account 5090 to 5010.

570.6 Employee, Starting Date.

The starting date of a new employee shall be determined after consideration of the employment wages due plus sick and vacation pay out.

570.7 Personal Services Budget, Transfers.

Funds from other parts of the budget cannot be transferred into the Personal Services portion of the budget and funds cannot be transferred between Personal Services accounts, except as noted.

570.8 Salary Savings, Effect.

If sufficient salary savings exist during the budget year the County Executive may allocate an amount from Account No. 5010 to be used for Account No. 5090 purposes, done on a county wide basis.

570.9 Personal Services Policy, Exceptions.

Requests for exceptions to any of the above rules must be in writing, and approved by the County Executive and Manager of the Division of Finance. Alternatively, a request for an exception to any provision of the Personal Services Policy may be approved by a resolution that receives the affirmative vote of six members of the County Legislature.

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

APPROVED AS TO FORM:


Chief Deputy County Counselor


County Counselor

I hereby certify that the attached ordinance, Ordinance No. 5038 introduced on October 23, 2017, was duly passed on October 30, 2017 by the Jackson County Legislature. The votes thereon were as follows:

Yeas 7

Nays 2

Abstaining 0

Absent 0

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

10.30.17
Date


Mary Jo Spino, Clerk of Legislature

I hereby approve the attached Ordinance No. 5038.

November 8, 2017 - Veto message received from the County Executive. (See attached)
November 13, 2017 - Veto overridden by County Legislature. (See Journal of 11/13/2017)

Date

Frank White, Jr., County Executive



FRANK WHITE, JR.
Jackson County Executive

RECEIVED

NOV 18 2017

MARY JO SPINO
COUNTY CLERK

213
11/8/17
4:55 PM

Veto Message from the County Executive

Wednesday, November 8, 2017

Ordinance 5038

TO THE JACKSON COUNTY LEGISLATURE:

I am returning herewith without my approval Ordinance 5038, which, most notably, would grant the County Legislature the unitary authority to transfer any unencumbered county funds during the fiscal year without the involvement or recommendation of the County's budget officer (chief financial officer). Ordinance 5038 proposes unlawful changes to Jackson County Code that if implemented, would most certainly have a negative impact on Jackson County's credit rating. Furthermore, if Ordinance 5038 were to be in effect, the Jackson County Legislature would possess the most limitless control over taxpayer dollars of any legislative body in the State of Missouri.

I. History

On January 1, 1973, the very first day of Jackson County's charter form of government, the County Legislature voted unanimously in favor of, and the County Executive immediately signed, Ordinance 11. Within Ordinance 11 were county code provisions that prescribed the manner in which the County could transfer funds during the fiscal year. These transfer provisions could easily be described as common-sense and fundamental protections for taxpayer dollars, protections that have remained unchanged¹ and stood as the law of Jackson County for the past 16,382 days. Unfortunately, Ordinance 5038 proposes to dismantle and render those common-sense and fundamental protections utterly meaningless.

II. State Law

On October 30, 2017, the Jackson County Legislature was provided a memorandum from their legal advisor, Mr. Steve Nixon, the Jackson County Counselor.² Within that memorandum, Mr. Nixon stated on four occasions that he believed Ordinance 5038 was in conflict with State Law.

¹ Contrary to the statements of Legislator Dan Tarwater on October 25, 2017, the transfer authority has remained unchanged since January 1, 1973. See Attachment 1

² See Attachment 2



Furthermore, he offered to provide additional research on the issue if the Legislature was so inclined. Without further discussion, nor request for additional research, nor any testimony in opposition to Mr. Nixon's concerns, the Jackson County Legislature voted 7-2 in favor of Ordinance 5038. I believe it is important that I note and commend the opposition to this Ordinance by Legislators Crystal Williams and Tony Miller. On the Legislature's behalf, I requested the County Counselor provide the additional research that he had offered and have attached it to this memorandum.³

While I will not attempt to recite the entirety of the memorandum in this message, I will highlight a couple portions of the County Counselor's memorandum:

"Two provisions of Ordinance 5038, which was adopted by the county legislature (. . .) are in direct conflict with section 50.630, RSMo 2016, regarding inter-agency budget transfers."

"Therefore, it is the view of this office that section 50.630, RSMo applies to Jackson County government, such that a valid and proper inter-agency budget transfer continues to require the recommendation of the budget officer (chief financial officer) in all circumstances."

III. Credit Rating

It should be noted that rating agencies do consider the legally conferred powers and responsibilities of the County when coming up with their rating.⁴ "Both the legal structure of a local government and the practical environment in which it operates influence the government's ability to maintain a balanced budget, fund services, and continue tapping resources from the local economy. The legal and practical framework surrounding a local government shapes its ability and flexibility to meet its responsibilities."⁵

Attempts such as those proposed by Ordinance 5038, which would reduce the executive branch's authority in the budget process, would almost certainly raise red flags for our bond rating agency. The reason for Jackson County's strong rating is clear: Moody's consistently commends the County for its sound and proactive budgetary and fiscal practices. It is essential that those given budgetary oversight responsibilities be able to continue to demonstrate an ability to control and predict its revenues, as well as, an ability to control and predict its expenditures.⁶ If such ability becomes unpredictable, it will most certainly be reflected negatively in the County's subsequent rating evaluations.

IV. Budgetary Transfers

In support of Ordinance 5038, the Ordinance's chief sponsor stated, in part, that the intent of this Ordinance was to prevent the Administration from transferring funds, beneath \$10,000, within the budget as the County Code currently allows. As noted at the time by the Deputy

³ See Attachment 3

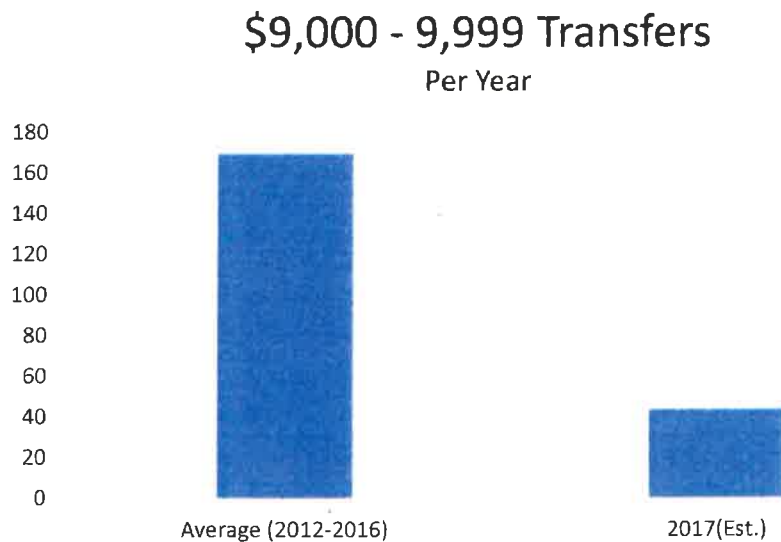
⁴ See Attachment 4

⁵ *Id* at pg 14. See Attachment 5

⁶ *Id* at pg 11. See Attachment 6

County Counselor, the Ordinance as drafted at the time, and as ultimately approved, does not in fact address or alter that provision of County Code in any manner. However, out of respect to the legislative body, I have attached to this veto message a copy of all one-time transfers from January 1, 2012 thru September 30, 2017.⁷ You will see that pursuant to Jackson County Code 533 and 534, the County transferred into an account, not originally budgeted, an amount between \$9,000 and \$9,999 approximately 170 times per year between 2012 and 2016. However, since the beginning of 2017, the County has executed such a transfer on only 33 occasions. Therefore, if the County were to continue approving transfers at an equivalent rate through the remainder of 2017, such transfers will have decreased 74% when compared to the previous five-year average.⁸

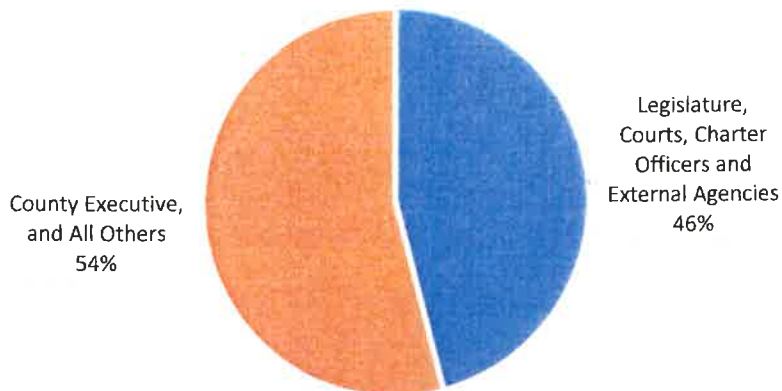
In addition, I thought you might find interesting the departments, offices or bodies that requested and received such transfers.



⁷ See Attachment 7

⁸ See Charts Included

Destination of Transfers (2008-16)



Finally, I have asked the County's Chief Administrative Officer, Mr. Ed Stoll, to work with the County Legislature to provide a thorough evaluation of the County's financial and procurement policies and practices. I am recommending that the County engage the services of a non-profit, such as the Government Finance Officers of America, or the Missouri State Auditor's Office, to support us in this long overdue project.

V. Conclusion

Putting into the hands of a single branch of government the power to transfer limitless amounts of taxpayer dollars, from any fund, at any time, without any check to that power, is not only bad public policy, it is also illegal. I understand and appreciate that we were all elected to debate and advocate for policies that we believe to be in the best interest of those we represent. However, I find it hard to believe that any voter cast a ballot with the belief or desire that those elected to represent them would someday vote for an unlawful measure for what can only be justified as political retribution.

For the foregoing reasons, Ordinance 5038 has earned my veto.

Respectfully submitted,

Frank White, Jr.
Jackson County Executive

IN THE COUNTY LEGISLATURE OF JACKSON COUNTY, MISSOURI:

An Ordinance to Adopt Procedures and Practices
for Finances, Budgeting, Funding and Provide Procedures
for Purchasing and Borrowing in Anticipation of Revenue

Ordinance # 11 January 1, 1973

Recommended by George W. Lehr, County Executive

Introduced by The Legislature as a Whole

Be it ordained by the County Legislature of Jackson
County, Missouri, that the following be enacted as
~~Sections 3.01 through 3.202 of the Jackson County~~
Ordinances, as Title III of said Ordinances, to
be entitled Finances, Budgeting and Funding, and as
Chapters 1 through 7 of that title, each Chapter to
be entitled as indicated below:

by the charter or by ordinance, hitherto imposed upon or granted to the county collector by the Constitution and Laws of the State of Missouri. Provided that should the office of collector become vacant for whatever reason, at any time prior to January first, 1975, the Director shall assume such powers and duties at any time on or after January first, 1973. Provided further that upon formal written notice given to the legislature by the collector that he has consented to the assumption of all or part of his powers and duties prior to January first, 1975 by the Director of Revenue, the Director shall assume such powers and duties as are included in the notice of consent.

Sec's. 3.04 - 3.29. Reserved.

CHAPTER 2

FINANCES

3.30. FISCAL YEAR.-- The fiscal year of the county shall be the twelve (12) months beginning on the first day of January in each calendar year and ending on December 31 of that calendar year. Such fiscal year shall constitute the budget and accounting year.

Sec's. 3.31 - 3.56. Reserved.

CHAPTER 3

BUDGET

3.57. RECOMMENDED BUDGET.-- Not later than November 15th of every year the county executive shall submit to the county legislature a recommended budget prepared by the budget officer of the county for the ensuing fiscal year. Appropriation ordinances based on such budget with such modifications as the legislature considers advisable shall be enacted not later than the 31st day of December following the submission of such budget; except that the budget for the year next following the election of the county legislature and the county executive, this being the budget for 1975 and every fourth year thereafter, shall be acted upon by the legislature no later than January 31st of the budget year. If such appropriation ordinances are not acted upon on or before said date, the several amounts last appropriated for each office, department or agency so far as they relate to salaries shall be deemed to be re-appropriated by ordinance for the same purposes for the ensuing fiscal year.

3.58. LIMITATION ON EXPENDITURES.-- The total expenditures proposed for any fund in the preliminary budget or the budget shall be no greater than the estimated income and revenue for such fund.

3.59. LIMITATION ON APPROPRIATION: EXCEPTION FOR NEW REVENUE.-- The county legislature shall not increase the total appropriation from any fund as proposed by the county executive in the budget, so that the total

appropriations shall exceed ninety-five (95) percent of the income and revenue as estimated by the county executive in the budget. If the county executive shall propose and the county legislature shall enact a measure or measures that will provide additional income and revenues, and if the executive shall propose additional expenditures, the legislature may appropriate an amount equal to not more than ninety-five (95) percent of the estimated income and revenue from the new source or sources.

3.60. INTRA-OFFICE TRANSFERS BY EXECUTIVE.-- The county executive upon the recommendation of the budget officer is authorized to approve and effect a transfer from one appropriation account to another within the same agency in an amount not to exceed Ten Thousand Dollars (\$10,000) when he shall have determined that any such transfer is necessary or advisable in the efficient administration of such office, department or agency of Jackson County.

3.61. INTRA-OFFICE TRANSFERS BY THE LEGISLATURE.-- The county legislature may by resolution at any time upon recommendation of the county executive transfer any unencumbered appropriation balance or any portion thereof from one appropriation account to another within the same agency.

3.62. TRANSFER - INTER-AGENCY.-- The county legislature may by resolution authorize the transfer within the same fund of any unencumbered appropriation balance or any portion thereof from one spending agency under its jurisdiction into another. This action shall be taken only after

receiving the recommendation of the county executive. Transfers may be made at any time during the budget year as may be deemed appropriate by the county legislature.

3.63. ANNUAL BUDGET SHALL PRESENT A COMPLETE FINANCIAL PLAN.--

The annual budget shall present a complete financial plan for the ensuing budget year. It shall set forth all proposed expenditures for administration, operation and maintenance of all offices, departments, commissions, courts and institutions; all interest and debt redemption charges during the year and expenditures for capital projects. In addition, the budget shall set forth in detail the anticipated income and other means of financing the proposed expenditures. All receipts of the county for operation and maintenance shall be credited to the general fund, and all expenditures for these purposes shall be charged to this fund; except that the receipts from any tax levied for a special purpose and required by constitution, statute or charter provision to be expended only for such special purpose shall be kept in a special fund, and expenditures for such special purposes may be charged to the special fund. All receipts from the sale of bonds for any purpose shall be credited to the bond fund created for the purpose, and all expenditures for this purpose shall be charged to the fund. All receipts for the retirement of any bond issue and the interest on outstanding bonds shall be credited to a retirement fund for the issue, and all payments to retire the issue and to pay interest thereon shall be charged to the fund.

3.64. SPECIAL GRANTS - HOW ACCOUNTED FOR.-- Any proceeds from any grant from any federal, state, private or other source which are required by the terms of such grant to be expended for a special purpose shall be spent for that purpose. Such funds shall be accounted for in accordance with the procedures, if any, required by the terms of the grant. Otherwise, they shall be accounted for in accordance with procedures established for other county expenditures.

3.65. BUDGET DOCUMENT CONTENTS.-- The budget document shall include but not be limited to the following: 1) a budget message outlining the fiscal policy of the government for the budget year and describing the important features of the budget plan, giving a general budget summary setting forth the aggregate figures of the budget in a manner to show the balanced relationship between total proposed expenditures and total expected income and other means of financing the budget compared with corresponding figures for the last completed fiscal year and the current fiscal year, and tentative levies necessary; 2) the detailed budget estimate, as provided for in Section 3.63, showing the recommendations of the county executive compared with the figures for the last completed year and the estimates for the current fiscal year; 3) completed drafts of appropriation and revenue ordinances to put the budget into effect as approved by the county legislature. The appropriation ordinance shall be drawn in a form to authorize appropriations for expenditures classified only as to various spending agencies and the principal subdivisions thereof,

Appropriations for the acquisition of property and for expenditures from bond funds shall be in the detail the county executive determines as necessary, or as otherwise may be further requested by the county legislature.

3.66. PUBLICATION AND HEARINGS.-- The recommended budget shall be presented to the county legislature in typewritten or printed form. Copies shall be made available to the public and available for public distribution through the clerk of the county legislature. The county legislature shall hold at least one public hearing on the recommended budget before the final action on the budget is taken. At least five (5) days notice of the hearing shall be given and the hearing shall not be held within ten (10) days after the recommended budget is made available to the public.

3.67. TENTATIVE AND PERMANENT LEVY.-- At the time of passage of the Annual Budget, the legislature shall adopt tentative levy sufficient to provide for all appropriations in the county budget. On August Thirty-First of each year the legislature shall adopt a permanent levy.

Sec's. 3.68 - 3.93. Reserved.

CHAPTER 4

COUNTY FUNDS: RECEIPTS, DEPOSITS AND DISBURSEMENTS

3.94. RECEIPTS AND DEPOSITS: RESPONSIBILITY OF THE DIRECTOR OF REVENUE.-- a. All monies received for the county by any officer or

employee of the county except the county collector, the Clerk of the Circuit Court or the Clerk of the Magistrate Court shall be deposited with the Director of Revenue or his designated representative.

b. The record of receipt for any such funds shall be in a form approved by the Director of Revenue.

c. It shall be the responsibility of the Director of Revenue as soon as practicable after receipt and in accordance with sound business practice to deposit all such funds in one or more banking institutions.

d. The Director of Revenue shall be personally responsible for funds collected by any elected official, during the unexpired term of such official, only when such funds are actually remitted into the custody of the Director.

3.95. DISBURSEMENTS TO BE BY CHECK: SIGNATURES REQUIRED. MAY BE AFFIXED BY MECHANICAL MEANS, WHEN.-- All disbursements of county funds, except of funds controlled by elected officers whose terms have not expired, shall be made by checks signed by no less than two (2) of the following: the Director of Revenue, the county executive and the clerk of the county legislature. The signatures may be affixed by signature plate, or other mechanical means, on all checks for disbursements of less than Ten Thousand Dollars (\$10,000). Where the disbursement is for Ten Thousand Dollars (\$10,000) or more, the required signatures must be affixed by hand.

Sec's. 3.96 - 3.121. Reserved.

CHAPTER 5

BONDS OF COUNTY OFFICERS

3.222. BONDS OF COUNTY OFFICERS GENERALLY--CERTAIN OFFICERS NOT COVERED--DUTY TO PROVIDE BOND AS REQUIRED BY LAW.-- a. There shall be a bond, running to the benefit of the county, for the faithful performance of their duties, and the correct accounting for and delivery to the county of all moneys under their custody, and indemnifying the county against loss or obligation incurred due to error or dishonesty of, all county officers and employees, excepting elected officers required by statute to furnish bonds, and the public administrator.

The bond shall be in the amount of Two Hundred Fifty Thousand Dollars (\$250,000) for each loss, and given upon the security of a reliable surety company duly authorized to do business in the state and empowered by law to sign as surety or give bonds for the faithful discharge of duty by public officers and others.

b. The provisions in this section shall in no way excuse any elected officer or the public administrator from providing a bond in accordance with the requirements of Missouri Law.

3.223. BOND OF DIRECTOR OF REVENUE.-- The Director of Revenue shall execute a bond, running to the benefit of the county for the faithful performance of his duties, and the correct accounting and delivery to the county of all moneys under his custody, and indemnifying the county against loss or obligation incurred due to his error or dishonesty, or the error or dishonesty

of persons under his supervision and control, in excess of any such loss to the county indemnified by the bond on all county employees. Such bond shall be in the amount of Two Hundred Fifty Thousand Dollars (\$250,000)

for each loss in excess of the amount covered by the bond, on all county employees. The bond shall be given upon the security of a reliable surety company duly authorized to do business in the state and empowered by law to sign as surety or give bonds for the faithful discharge of duty by public officers and others.

3.124. PREMIUMS ON OFFICIAL BONDS--HOW PAID: CONTRACTS TO PROVIDE LET BY COMPETITIVE BIDS.-- a. The premiums on the official bonds provided for in this chapter shall be paid by the county from funds appropriated for the purpose.

b. The contracts to provide any bonds shall be let in accordance with the provisions of the Jackson County Purchasing Ordinance, upon recommendation of the Director of Revenue, to the responsible and sufficient surety offering the needed coverage at the rate most advantageous to the county.

3.125. PERSONAL LIABILITY OF OFFICER OR EMPLOYEE NOT WAIVED.-- Any county officer or employee shall be personally liable to the county for the loss or obligation incurred in excess of the amount actually paid by the surety on the bond or bonds running to the benefit of the county for his error or dishonesty, or other failure to faithfully perform his duty or correctly account for or deliver to the county any moneys or properties

under his custody. The surety on any such official bond shall retain all customary rights of subrogation against a county officer or employee for any liability incurred by the surety as a result of each employee or officer's personal error, dishonesty, or failure, unless such right of subrogation is specifically waived by the contract to provide the bond.

Sec's. 3.126 - 3.151. Reserved.

CHAPTER 6

BORROWING IN ANTICIPATION OF REVENUE

3.152. BOARD OF ESTIMATE OF ANTICIPATED REVENUE ESTABLISHED-DUTIES.--

The Jackson County Board of Estimate of Anticipated Revenue shall consist of the county executive, the chairman of the finance committee of the county legislature, and the director of the department of revenue. For the purpose of enabling the county legislature to borrow in anticipation of revenue in accordance with Article II, Section 16, subsection 10, of the Charter, the Board shall make an estimate of the revenues of the county for each year, after the tax levy shall have been made by the county legislature. However, such estimate may be made at any time of the year prior to the making of the levy by the legislature, on the basis of a tentative levy made by the legislature, but if the estimate shall in due course be thereafter changed or such levy shall be changed when made at the time provided by law, charter or ordinance,

then such prior estimate shall be changed and corrected accordingly to conform to the fact. The amount of the notes subsequently issued shall be limited, or may be enlarged, to conform to such subsequent or corrected estimate, so that in no event will the aggregate of all notes issued exceed ninety-five (95) percent of the revenues as finally so estimated. In determining the percentage of the taxes which will be collected for the current year, the Board in making said estimate will use the average percentage of collections of general county taxes of the prior three (3) years.

3.153. TAX ANTICIPATION NOTES: WHEN ISSUED: NOTES TO STATE WHEN ISSUED ON SPECIAL FUND.--

After the anticipated revenue for the year has been estimated by the Board of Estimate of Anticipated Tax Revenues, notes in anticipation of said revenue may be issued, by the director of the department of revenue, upon order of the legislature. Such notes shall be known as tax anticipation notes, and shall be payable in one (1) year or less from the date of issue, out of current county revenues, respectively, to be derived from taxes or other revenues of the county of the year in which said notes are issued; but where taxes are levied for special purposes or revenues to be derived from special sources other than taxes resulting from a levy, the notes issued against the anticipated revenues derived therefrom shall bear a statement that the said notes are to be paid out of said special taxes or special revenues.

3.154. HOW MADE, CERTIFIED, ETC.-- On the back of each of such notes there shall appear a certificate that it is issued pursuant to an ordinance

of the county legislature, the total borrowing power authorized by the Jackson County Charter, and the aggregate principal amount of all prior notes and warrants theretofore issued and registered at that date. Such certificate shall be made by the Director of the Department of Revenue, or a deputy designated by him, and the signature of the Director or his deputy shall constitute conclusive evidence to the holder of such note that the same was duly authorized under and within the powers, limitations, and provisions of the Jackson County Charter, and the constitution and laws of the State of Missouri. Said notes shall be signed by the county executive, attested by the clerk of the county legislature, with the seal of the county fixed thereto.

Sec's. 3.155 - 3.180. Reserved.

CHAPTER 7

PURCHASING

3.184. TAX CLEARANCE REQUIRED.-- a. No person, firm, or corporation, resident in Jackson County, or otherwise legally within the taxing jurisdiction of the county, shall be eligible to provide any goods, contractual services or anything covered by the County Purchasing Ordinance, unless said person, firm, or corporation is duly listed and assessed on the county tax rolls, and is in no way delinquent on any taxes payable to the county.

b. Where any individual, firm or corporation is a resident of Jackson County, or it otherwise appears that such firm is legally within the taxing jurisdiction of the county, and has made an offer, bid, or quotation for any county purchase, or has submitted an application to be given an opportunity to make quotations for county purchases, the Purchasing Manager shall cause a search to be made of the county tax rolls, to determine the eligibility of that person, firm, or corporation under this section.

c. When the lowest responsible bidder for a given purchase order is ineligible under this section, the Purchasing Manager may, where time is not of the essence to the county, notify the bidder, and allow three (3) days for the bidder to correct the deficiency, or pay up any delinquency involved. If the bidder fails, after such notice, to comply within three (3) days, or if the Purchasing Manager deems time to be of the essence, he shall proceed as though

the lowest responsible bidder who is eligible under this section had entered the lowest bid.

3.185. ALL PURCHASES THROUGH PURCHASING MANAGER.-- All purchases of materials, supplies, equipment, insurance, contractual labor and services, except as otherwise provided herein, shall be accomplished by or through the office of the Purchasing Manager, or the holder of whatever office is properly designated by executive order for the execution of such duties. But no such executive order shall result in the exercise of the functions designated herein by persons of more than one department or division of the county government. Except as provided, it shall be unlawful for any county officer or employee of the county to order the purchase of any supplies or make any contract within the purview of this chapter other than through the Division of Purchasing, and any purchases ordered or contract made contrary to the provisions hereof shall not be approved and the county shall not be bound thereby.

3.186. GIFTS AND REBATES.-- The Purchasing Manager and every officer and employee of the county are expressly prohibited from accepting, directly or indirectly, from any person, company, firm or corporation to which any purchase order or contract is, or might be awarded, any rebate, gift, money, or anything of value whatsoever, except where given for the use and benefit of the county.

3.187. OTHER POWERS AND DUTIES.-- In addition to the purchasing authority conferred in Section 3.185 and in addition to any other powers and duties conferred by this chapter, the Purchasing Manager shall:

a. Act to procure for the county a suitable quality in supplies and contractual services at the least expense to the county.

b. Discourage collusive or restrictive bidding and endeavor to obtain as full and open competition as possible on all purchases.

c. Recommend to the executive and the legislature all rules and regulations authorized by this chapter and any others necessary to its operation.

d. Keep informed of current developments in the field of purchasing, prices, market conditions and new products, and secure for the county the benefits of research done in the field of purchasing by other governmental jurisdictions, national technical associations, trade associations having national recognition and by private businesses and organizations.

e. Prescribe and maintain such forms as he shall find reasonably necessary to the operation of this chapter.

f. Prepare and adopt a standard purchasing nomenclature for using agencies and suppliers.

g. Prepare, adopt and maintain a vendors' catalog file. Said catalog shall be filed according to materials and shall contain descriptions of vendors' commodities, prices and discounts.

h. Explore the possibilities of buying "in bulk" so as to take full advantage of discounts.

i. Act so as to procure for the county all tax exemptions to which it is entitled.

j. Cooperate with the Office of the County Auditor and Director of Revenue so as to secure for the county the maximum efficiency in budgeting and accounting.

k. Recommend that the Legislature declare, as irresponsible bidders, those vendors who default on their quotations, and to disqualify them from receiving any business from the county for a stated period of time.

3.188. COMMITTEE ON STANDARDIZATION AND SPECIFICATION.--

a. There is hereby established in the Department of Revenue a Committee on Standardization and Specification. The Committee shall consist of the Purchasing Manager, Director of Department of Public Works, Director of Health and Welfare, and Director of Revenue, or the duly designated representative of each, who shall serve without additional compensation. The Purchasing Manager shall implement and enforce the written specifications adopted by the Committee. The Purchasing Manager shall serve as chairman of the Committee, and shall present his recommendations on any proposed standardization or specification.

b. It shall be the duty of the Committee: To classify all the supplies used by the various branches of the county government, and such supplies the classification and specification of which may be otherwise provided by law or ordinance; to adopt as standards

the minimum number, qualities, sizes, and varieties of supplies consistent with the successful operation of the county government; to prepare and adopt written specifications of all such standard supplies; and to hold official meetings at least once every two (2) months. Such classification and specifications may be prepared and adopted for drugs and pharmaceuticals by the appropriate official designated by the Director of Health and Welfare.

c. After its adoption, each standard specification shall, until revised or rescinded, apply alike in terms and effect to every future purchase and contract for the supply described in such specification.

d. The Committee shall have the authority to make use of the laboratory and engineering facilities of the county and the technical staffs thereof in connection with its work of preparing and adopting standards and written specifications.

e. The Committee shall consult with the heads and other officials of the using agencies to determine their precise requirements and shall endeavor to prescribe those standards which meet the needs of the majority of those agencies.

f. All specifications shall be definite and certain and shall encourage competition; provided, however, that the provisions of this section shall not apply to non-competitive types and kinds of supplies.

g. The Committee may adopt as its own specifications prepared for or by the General Services Administration of the Federal

Government, wherever such specifications shall be applicable. Such specifications may be adopted in part, or as a body, subject to modification by the Committee to suit the needs of the county.

3.189. REQUISITIONS AND CERTIFICATION REQUIRED.-- a. Bids shall be obtained only when:

1) The head of the office, department, or agency whose appropriations is to be charged has submitted to the Purchasing Manager a written requisition for the purchase, describing the nature of the goods or services to be purchased.

2) The Director of the Department of Revenue has certified that there exists an unencumbered balance in the appropriation to be charged, equal to or in excess of the expected cost.

b. The County Executive may designate times for the filing of requisitions for supplies and contractual services estimated to be necessary to fill expected requirements of each department or agency, for specified future periods. This section shall not be taken to prohibit filing of requisitions for supplies or contractual services whose need was unforeseen at the time set for filing, notwithstanding that such time has passed.

3.190. FORMAL CONTRACT PROCEDURE.-- All supplies and contractual services, except as otherwise provided herein, when the estimated cost thereof shall exceed Two Thousand Dollars (\$2,000.00), shall be purchased by formal written contract from the lowest responsible bidder, after due notice inviting proposals:

a. Notice inviting bids shall be published at least once in at least one (1) official newspaper in the county with a circulation of at least Five Hundred (500) copies per issue, which notice shall be published at least five (5) days preceding the last day set for receipt of proposals. The newspaper notice required herein shall include a general description of the articles to be purchased or sold; shall state where bid blanks and specifications may be secured, and the time and place for opening bids. The Purchasing Manager shall also solicit sealed bids from all responsible prospective suppliers or purchasers who have requested their names to be added to a "Bidders' List", which the Purchasing Manager shall maintain by sending them a copy of such newspaper notice or such other notice as will acquaint them with the proposed purchase or sale.

1) In any case, invitations sent to the vendors on the Bidders' List shall be limited to commodities that are similar in character and ordinarily handled by the trade group to which the invitations are sent. All such purchases or sales shall also be advertised by a notice posted on a public bulletin board in the Courthouses in Kansas City and Independence.

b. When deemed necessary by the Purchasing Manager, bid deposits or surety bonds or both such deposits and bonds shall be prescribed in the public notice inviting bids. Unsuccessful bidders shall be entitled to return of surety or deposit where the Purchasing Manager has required such. A successful bidder shall forfeit any deposit or surety required by the Purchasing Manager upon failure on his part to enter into a contract within ten (10) days after the award.

c. All bids shall be submitted sealed to the Purchasing Manager and shall be identified as bids on the envelope. Bids shall be opened by the Clerk of the County Legislature or his duly authorized representative in the presence of the Purchasing Manager in the Courthouse at Kansas City or Independence, in the particular room and on the day and at the time stated in the public notices. The Purchasing Manager shall tabulate all bids received on a form specially designed for the purpose, and such tabulation shall be available for public inspection in the office of the Purchasing Manager for at least five (5) days. The Purchasing Manager shall forward the bids to the appropriate department head, who shall return the bids with his recommendations to the Purchasing Manager within the shortest practicable time.

d. The Purchasing Manager shall have the authority to reject as often as he deems necessary all bids, parts of all bids, or all bids for any one or more supplies or contractual services included in the proposed contract, when the public interest will be served thereby, and require the filing of new bids.

e. The Purchasing Manager shall recommend to the Legislature the award of the contract to the lowest responsible bidder, unless he has rejected all bids as authorized in subsection d.

In determining "lowest responsible bidder", in addition to price, the Purchasing Manager shall consider: The ability, capacity or skill of the bidder to perform the contract or provide the service required; whether the bidder can perform the contract or provide the service promptly or within the time specified, without

delay or interference; the character, integrity, reputation, judgment, experience and efficiency of the bidder; the quality of performance of previous contracts or services; the previous and existing compliance by the bidder with laws and ordinances relating to the contract or service; the sufficiency of the financial resources and ability of the bidder to perform the contract or provide the services; the quality, availability and adaptability of the supplies, or contractual services to the particular use required; the ability of the bidder to provide future maintenance and service for the use of the subject of the contract; the number and scope of conditions attached to the bid; and whether the bid as submitted fully complies with minimum requirements of bid specifications. When the award is not given to the lowest bidder, a full and complete statement of the reasons for placing the order elsewhere shall be prepared by the Purchasing Manager, with the concurrence of the County Counselor, and filed with the other papers relating to the transaction.

If, after consideration of all the above criteria, two or more bids are deemed, by the Purchasing Manager, to be equal, the award shall be determined in accordance with the following procedure: If one or more of the tying responsible bidders is a person, firm or corporation residing or having a place of business in Jackson County, all persons, firms, or corporations not residing or having places of business in the county shall be excluded from consideration; if the bid is divisible, so that the contract may be apportioned among the tying bidders, without an increase in the cost to the county, he shall recommend that the Legislature divide the bid

equally among the tying bidders; if the contract is not divisible, he shall recommend that the bid be awarded by lot. The lot shall be drawn by the Clerk of the County Legislature, at a public meeting of the County Legislature.

f. Upon recommendation by the Purchasing Manager, in accordance with subsection e above, the purchase may be authorized by the affirmative vote of a majority of the members of the Legislature.

g. No purchase shall be subdivided solely to avoid the requirements of this section.

h. Upon recommendation of the Purchasing Manager, where he deems it necessary to assure the county of completion of the contracted work, or delivery of promised goods, the Legislature may require, as a condition of the award of the contract, that the successful bidder furnish at his own expense a corporate surety bond in a sum equal to the full amount of the contract, running to Jackson County, Missouri, to insure the faithful performance of all contract provisions.

Where the nature of the contract or purchase is such that the Purchasing Manager deems a performance bond necessary, he shall so indicate in all advertisement bids. He shall further indicate that any bid submitted shall be deemed to include an undertaking on the bidder's part of furnishing such a bond at no further charge to the county.

3.191. INFORMAL BIDS: PROCEDURES.-- a. The Purchasing Manager may accomplish purchases of under Two Thousand Dollars (\$2,000.00)

other than of professional services, in the open market, without newspaper advertisement and without observing the procedure prescribed in Section 3.190 hereof for award of formal contracts.

b. Purchases shall be based on at least three (3) competitive bids and shall be awarded to the lowest responsible bidder in accordance with the standards set forth in subsection e of Section 3.190 hereof. The Purchasing Manager shall solicit bids by direct mail or by telephone to prospective vendors and by public notice posted on bulletin boards of the Courthouses in Kansas City and Independence. The Purchasing Manager shall keep a record of all open market orders and the bids submitted in competition hereon and such record shall be open to public inspection.

3.192. PURCHASES UNDER TWO HUNDRED DOLLARS (\$200.00).-- Purchases under Two Hundred Dollars (\$200.00) may be accomplished by informal competitive bidding where in the judgment of the Purchasing Manager the savings thus achieved would justify using the practice. In all other cases, open market purchases shall be accomplished by reference to the Bidders' and Suppliers' list provided for in Section 3.193. Orders shall be rotated in an equitable manner among those persons, firms, and corporations on the list which have indicated their ability to supply the supplies, materials, equipment, contractual labor and services, or insurance that is to be purchased.

3.193. BIDDERS' AND SUPPLIERS' LIST.-- a. The Purchasing Manager shall maintain a list, to be called the bidders' and suppliers' list,

upon which he shall list all responsible persons, firms and corporations which have applied for such listing. In order to compile this list, the Manager shall require persons, firms, and corporations applying to provide information, including, the name, address and telephone number of the prospective bidder or supplier, the specific types and quantities of goods, services, etc. the applicant desires to supply, and such information as the Manager deems necessary to assure the county of the applicant's ability to fulfill the contracts it has applied to be considered for. The Manager may design forms for this purpose.

b. The Purchasing Manager shall solicit applications for the bidders' and suppliers' list by advertising, or by mailing blank applications to all persons, firms and corporations listed in any reliable classified directory.

c. The Purchasing Manager shall rotate all orders for Two Hundred Dollars (\$200.00), and all requests for informal bids, in an equitable manner among those listed on the bidders' and suppliers' list.

3.194. WHEN COMPETITIVE BIDS NOT REQUIRED.-- Notwithstanding the purchase price being over Two Hundred Dollars (\$200.00), competitive bidding shall not be required when:

1. There is no competition for the material, supplies or service ordered.

2. The material, supplies, or service can be obtained from another government, or agency of another government, whether it be

state, local or federal, at a price below that obtainable from a private dealer.

3. The contract in question is one for professional services.

4. The executive has declared an emergency.

3.195. APPROVAL OF NON-COMPETITIVE PURCHASE BY LEGISLATURE.--

Where the purchase price is over Two Thousand Dollars (\$2,000.00) purchases under subsections 1 and 2 above, shall be subject to the approval of the Legislature, upon recommendation of the Purchasing Manager, stating the reason for the decision not to take competitive bids.

3.196. EMERGENCY PURCHASES.-- The county executive may declare an emergency regarding the purchase of particular supplies, materials, equipment, contractual labor or services, or insurance, and the same may be purchased without compliance with the requirements of Section 3.190 or Section 3.191 above. Purchases in an amount in excess of Two Thousand Dollars (\$2,000.00) made under the provisions of this section shall be reported to the Legislature at the next regularly scheduled meeting and shall not constitute a claim on the county for the full contract price unless the declaration of "emergency" is approved by the county Legislature. Any person, firm or corporation supplying the county with contractual labor or services, shall keep an accurate record of time actually spent in providing the labor or services, and of any materials expended. A copy of such record, and of the invoice for any goods delivered

under an emergency purchase, shall be included as a part of the report filed with the Legislature prior to approval of the purchase.

In the event the Legislature shall disapprove an emergency contract, it shall be the duty of the auditor to inspect the work done, the goods received, etc., and the applicable books, records, and accounts of the contractor and of the county, in order to determine what would justly compensate the contractor for ~~time~~ and materials expended, and for goods delivered to the county.

The Legislature, upon approval of the estimate returned by the auditor shall by order direct the payment of that sum. However, where the goods delivered can be returned to the supplier in substantially their original condition, they shall be returned to the supplier and he shall be compensated only for the actual loss in value, if any, occasioned by their having been delivered to and retained by the county.

3.197. DISPOSAL OF PERSONAL PROPERTY.-- a. The Purchasing Manager is authorized to dispose of personal property which has become obsolete and unusable upon terms advantageous to Jackson County; provided that the Purchasing Manager shall, prior to such disposal, submit a list of items to be disposed of to the county Legislature for its approval by order, together with the factual information in clear and specific terms to support the finding by the Purchasing Manager that the items to be disposed of are obsolete and unusable.

b. Personal property having an estimated value in excess of Two Thousand Dollars (\$2,000.00) shall be disposed of in accordance with the formal contract procedure, Section 3.190. Disposal of

personal property having a value less than Two Thousand Dollars (\$2,000.00) shall be made in accordance with the informal bid procedure of Section 3.191 or the open market procedure of Section 3.192, with the exception that the property shall be sold to the highest responsible bidder. The Purchasing Manager may, when the county's interests are thereby best served, use such personal property as trade-ins on replacements and solicit bids in accordance with the formal contract procedure, or informal bid procedure, in order to obtain the price differential most advantageous to the county.

3.198. TRANSFERS.-- The Purchasing Manager may transfer any surplus, obsolete, or unused supplies, materials, or equipment from one office, department, or agency of the county to another upon 1) the written approval of the heads of the offices, departments, or agencies concerned, and 2) upon the written approval of the executive or his delegated representative.

3.199. AFFIDAVITS TO BE FILED.-- All persons, firms, and corporations furnishing materials of any kind or character, including, but not limited to, supplies, products, provisions, tools, machinery, vehicles, motor-operated vehicles, or motor fuels, to the county, and contractors furnishing materials or doing public work for the county shall be and are hereby required to file with the Clerk of the County Legislature written affidavits stating that no elected or appointed county officer (or employee) is financially interested

directly or indirectly, in the sale or purchase of any supplies, materials, products, provisions, tools, machinery, vehicles, motor-operated vehicles, or motor fuels required by the county.

3.200. PENALTY FOR FALSE AFFIDAVIT, ETC.-- Every person, firm or corporation engaged in the business set out in Section 3.199 who shall make a false affidavit as to the interest of such elected or appointed officer (or employee) of the county, shall be deemed guilty of a county ordinance violation, and shall be punished by a fine of not less than Two Hundred Dollars (\$200.00) nor more than Five Hundred Dollars (\$500.00), and any contract or agreement made or entered into in violation of this ordinance shall be terminated by the county and the person so offending shall be held liable for any damage sustained by the county reason of the termination of said contract or agreement.

3.201. DISCRIMINATION BY CONTRACTORS--PROHIBITED.-- All contracts for labor services, supplies and construction wherein Jackson County is a party, whether negotiated or formally advertised, shall contain a non-discrimination in employment clause which shall provide that the contractor in the performance of the contract will not discriminate against any employee or applicant for employment because of race, creed, color, sex, age or national origin. Actions of the contractor shall include but not be limited to the following: Employment, up-grading, demotion or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for

training, including apprenticeship. The County Counselor shall draft an appropriate clause for inclusion in all county contracts.

3.202. RENEGOTIATION CLAUSE.-- All contracts let under this ordinance shall contain a clause stating that if, during the duration of the contract, the contractor sells the same labor, supplies or services, in similar quantity, and like quality, to another government at a unit price more advantageous to that government than the price at which the labor, services or supplies were sold to the county, then the county shall be entitled to the more advantageous price, and shall receive either a discount or rebate sufficient to make up the difference. Provided that like quantity shall be included as a condition of the county's receiving a discount or rebate when quantity is actually material to the unit cost to the contractor of fulfilling the contract. The County Counselor shall draft an appropriate clause for inclusion in all county contracts.

Sec's. 3.203 - 3.228. Reserved.

Effective date: This ordinance shall become effective immediately upon its signature by the County Executive.

Approved as to form:

January 1, 1973

Harold L. Fridkin
Harold L. Fridkin, County Counselor

Certificate of passage:

I hereby certify that the attached ordinance, Ordinance # 11, of January 1, 1973, was passed on 1-1-73 by the Jackson County Legislature. The votes thereon were as follows:

Yeas 15; Nays 0. This Ordinance is hereby transmitted to the County Executive for his signature.

1-1-73
(date)

Bernice J. Conley
Bernice J. Conley, Clerk of Legislature

I hereby approve the attached Ordinance # 11

1-1-73
(date)

George W. Lehr
George W. Lehr, County Executive



OFFICE OF THE COUNTY COUNSELOR

JACKSON COUNTY COURTHOUSE

415 EAST 12TH STREET
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MEMORANDUM

TO: MEMBERS OF THE COUNTY LEGISLATURE
FRANK WHITE, JR., COUNTY EXECUTIVE

FROM: W. STEPHEN NIXON
COUNTY COUNSELOR

DATE: OCTOBER 30, 2017

RE: ORDINANCE 5038

WSN
10/30/2017

I am writing to advise the legislature of a conflict between a provision of this ordinance, now pending in the Finance and Audit Committee, and a provision of section 50.630, RSMo, regarding inter-agency budget transfers. The offending section of the ordinance would amend section 5034 of the county code. That section now provides:

534. Inter-Agency Transfers.

The County Legislature may by resolution authorize the transfer, within the same fund, of any unencumbered appropriation balance or any portion of that balance from one (1) spending agency under its jurisdiction into another.

534.1 Recommendation of County Executive.

This action shall be taken only after receiving the recommendation of the County Executive.

534.2 When Can Transfer.

Transfer may be made at any time during the budget year as may be deemed appropriate by the County Legislature.

Ordinance 5038 would amend this code section by adding to the end of subsection 534.1 thereof the following language: "except that an inter-agency transfer may be authorized without the recommendation of the county executive by a resolution that receives the affirmative vote of six members of the county legislature." It has been brought to my attention that this additional language would place this code section in conflict with section 50.630, RSMo. That section provides:

The county commission may authorize the transfer within the same fund of any unencumbered appropriation balance or any portion thereof from one

spending agency under its jurisdiction to another; but this action shall be taken only on the recommendation of the budget officer and only during the last two months of the fiscal year, except that transfers from the emergency fund may be made at any time in the manner herein provided.

The language that Ordinance 5038 proposes to add to code section 534.1, if adopted, would place the code section in direct conflict with the provision of section 50.630 that requires inter-agency transfers to be recommended by the budget officer (in Jackson County, currently the chief financial officer).

This office has previously opined that the state law provisions governing county finances, sections 50.525-.745, RSMo, known as the "The County Budget Law," does generally apply in Jackson County. See attached opinion of County Counselor Thomas M. Larson, dated June 20, 1991.

I had hoped to be able to prepare a more formal research memo on this topic. Regrettably, the press of other county business that's arisen between the time I became aware of this issue, Tuesday, October 24, and now, has not allowed me sufficient time to conduct the research necessary to more formally address this issue. However, I am confident that a portion of the proposed ordinance does conflict with state law. If the legislature would like to see additional analysis on this, I request that the legislature delay action on Ordinance 5038 until at least November 6, 2017, to allow my office additional time to conduct the necessary research.



OFFICE OF THE COUNTY COUNSELOR

JACKSON COUNTY COURTHOUSE

816-881-3355

415 EAST 12TH STREET
KANSAS CITY, MISSOURI 64108

M E M O R A N D U M

TO: CLAIRES McCASKILL
JACKSON COUNTY LEGISLATURE

FROM: THOMAS M. LARSON
COUNTY COUNSELOR

DATE: JUNE 20, 1991

RE: 1. APPLICABILITY OF COUNTY BUDGET LAW, PARTICULARLY
§50.540.4 RSMo, TO CHARTER COUNTIES

2. INTERPRETATION OF §532 OF THE JACKSON COUNTY CODE

You have requested the opinion of this office on two issues:

1. Does §50.540.4, RSMo, which requires first class counties to appropriate not less than three percent of total estimated general fund revenues as an emergency fund, apply to Jackson County?

2. Does §532 of the Jackson County Code limit the County's budget and appropriations to 95% of estimated income and revenue?

CONCLUSIONS

The duty to appropriate an emergency fund under §50.540.4, RSMo, applies to Jackson County.

Section 532 of the County Code applies only when the legislature seeks to increase an appropriation proposed by the county executive, and does not constitute a general limitation that only 95% of income and revenue estimated by the county executive can be appropriated.

DISCUSSION

1. Applicability of §50.540.4 RSMo

Sections 50.525 to 50.745 of the Missouri Statutes are known as The County Budget Law. Section 50.540.4, RSMo, provides in part:

.

The budget officer shall provide in his [budget] recommendations, and the county commission shall provide in its appropriation order, that an amount equal to not less than three percent of the total estimated general fund revenues shall be appropriated each year as an emergency fund.

.

To determine whether the duty to appropriate an emergency fund applies to Jackson County under its charter form of government, we first look to the Missouri Constitution. Art. VI, §18(b) of the Missouri Constitution requires a county charter to provide for the exercise of all powers and duties of counties and county officers prescribed by the constitution and laws of the state. Art. VI, §24 of the Missouri Constitution provides: "As prescribed by law all counties . . . shall have an annual budget" Art. VI, §26(a) provides: "No county . . . shall become indebted in an amount exceeding in any year the income and revenue provided for such year plus any unencumbered balances from previous years, except as otherwise provided in this constitution."

Next, we look to the Jackson County Charter for provisions dealing with budget duties. Art. III, §5 of the Charter requires the county executive to appoint a budget officer "who shall have all the powers and duties prescribed by law and by ordinance." Art. VIII, §1 of the Charter states, "The executive shall submit to the legislature an annual budget prepared by the budget officer, all in the manner and form and at times prescribed by law or by ordinance." Art. XIII, §17 of the Charter provides, "In this charter the words 'law' or 'by law' mean the statutory laws

of the State of Missouri." Thus, the Charter provides for the exercise of budget duties by reference to state statutes and our own ordinances.

The next step in deciding whether a particular statutory provision, such as appropriation of an emergency fund, applies to a charter county is to analyze whether the provision relates to a governmental function of paramount statewide concern. The following excerpt from advisory opinion 73-53, issued by the counselor's office May 30, 1973, explains the principle:

In construing the home rule powers one must strike a balance between matters that are purely of local concern and those that are of statewide.

The following principle quoted in Kansas City, Missouri v. J.I. Case Threshing Machine Co., 87 S.W.2d 195 (Mo. 1935) should always be kept in mind:

"One state cannot without the consent of the other states divide itself up into a number of independent sovereignties, and consequently a municipal corporation cannot be made a free city wholly immune from legislative control. It is an essential element of all constitutional

1 The fact that the Charter refers to state statutes in describing powers and duties does not mean that state statutes control every detail of Charter government. In Hellman v. St. Louis County, 302 S.W.2d 911, 916 (Mo. 1957), the Supreme Court, in discussing a challenge to the manner in which the county assessor performed his duties, observed:

. . . We know of no constitutional or statutory provision that a charter county must exercise the powers and duties enjoined upon it by the constitution in precisely the same manner as prescribed by the general law of the state. . . . Little purpose would be served in authorizing the adoption of charters of local self-government in the more populous counties if such counties could not adopt reasonable means and methods of carrying out their governmental functions in such a manner as to meet the peculiar needs of such counties. . . .

provisions establishing the principle of municipal home rule that the constitution and general laws of the state shall continue in force within the municipalities which have framed their own charters, and that the power of the municipality to legislate shall be confined to municipal affairs. On the other hand, after the adoption of a home rule charter by a municipal corporation the Legislature cannot, even by a general law, affect the powers of the municipality with respect to matters of municipal and local concern."

This language applies to counties under home rule charters as well as cities.

It has been a slow process, but a body of law has developed through various court actions as to what is purely local and what is statewide in nature.

There are several authorities and principles which support our conclusion that the requirement to appropriate an emergency fund is a matter of statewide concern and thus applicable to Jackson County.

2 There is a memorandum dated January 1, 1973, found in the collection of 1973 advisory opinions issued by the counselor's office. The memorandum deals with several questions raised by the transition to Charter government, and includes the following:

Question No. 9

Does the budget under the Charter require that we provide for an emergency fund?

Answer:

No, however, an emergency fund can be provided for by ordinance. The present budget ordinance provides for emergency funds for emergency purposes.

The memorandum contains no citations to any legal authority and no further explanation. A later opinion dated March 7, 1973, appears to assume that the County Budget Law applies to Jackson County.

a. The Missouri Constitution requires all counties to have annual budgets (Art. VI, §24) and to avoid indebtedness exceeding income and revenue (Art. VI, §26(a)). The County Budget Law is the means for county officials to carry out their duty to comply with such constitutional provisions. See Bradford v. Phelps Co., 210 S.W.2d 996, 999 (Mo. 1948).

b. In a case which raised the question whether the County Budget Law applied to a charter county, the Missouri Supreme Court ruled that §50.640, RSMo, applied to St. Louis County. State ex inf. Anderson, ex rel. Weinstein v. St. Louis County, 421 S.W.2d 249 (Mo. en banc 1967). Likewise, §50.660, RSMo, another part of the County Budget Law, applies to charter counties, as explained in Missouri Attorney General Opinion No. 176, Dec. 21, 1973, a copy of which is attached to this memorandum.

c. The St. Louis County Charter, like the Jackson County Charter, does not specifically mention an emergency fund, but we are advised that St. Louis County routinely includes a 3% emergency fund in its annual budget.

d. Section 50.540 applies to all first class counties by its terms, and does not specifically exempt charter counties. Cf. §50.815, RSMo, concerning preparation of financial statements, which specifically excludes charter counties.

2. Interpretation of §532 of The Jackson County Code.

The financial advisor to the legislature interprets section 532 of the Jackson County Code to limit annual appropriations to 95% of estimated income and revenue. However, we believe that section 532, when interpreted in context with the preceding section of the Code, has a different meaning. See, 82 C.J.S. Statutes §345 (1953) ("a statute must, or should, be read or construed as a whole").

The two sections provide as follows:

531. Expenditures, Limitation on.

The total expenditures proposed for any fund in the preliminary budget or the budget shall be no greater than the estimated income and revenue for that fund. (Ord. 11, Sec. 3.58, Eff. 1-1-73)

532. Appropriations, Limitation on.

The County Legislature shall not increase the total appropriation from any fund as proposed by the County Executive in the budget so that the total appropriations

shall exceed ninety-five percent (95%) of the income and revenue as estimated by the County Executive in the budget. (Ord. 11, Sec. 3.59, Eff. 1-1-73)

Section 531 allows the budget presented by the county executive to propose expenditures from any fund up to 100% of the estimated income and revenue for that fund. If the intent of the Code was to limit appropriations to 95% of estimated income and revenue, section 531 surely would have expressed such a limitation. It makes no sense to allow a recommended budget up to 100% and then in the next section require the legislature to cut back to 95%.

Section 532 places a limitation on the legislature when it seeks to increase an appropriation recommended in the budget submitted by the county executive. For example, if the county executive recommended expenditure of 90% of the estimated income and revenue for a fund, and the legislature wished to increase the total appropriations from that fund, section 532 would apply, and the increase over the recommended appropriation could not bring the total above 95%.

TML/cjw

cc: Marsha Murphy
County Legislators
Susan Takacs
John D. McEnroe



OFFICE OF THE COUNTY COUNSELOR

JACKSON COUNTY COURTHOUSE

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MEMORANDUM

TO: FRANK WHITE, JR.
COUNTY EXECUTIVE

MEMBERS OF THE COUNTY LEGISLATURE

FROM: W. STEPHEN NIXON
COUNTY COUNSELOR

WSN
11/8/2017

DATE: NOVEMBER 8, 2017

RE: NONCOMPLIANCE OF ORDINANCE 5038 WITH SECTION 50.630,
RSMO

I am writing to confirm the preliminary opinion that this office issued on October 30, 2017, regarding the above-referenced matter. Two provisions of Ordinance 5038, which was adopted by the county legislature on that date, are in direct conflict with a provision of section 50.630, RSMo 2016, regarding inter-agency budget transfers. The offending section of the ordinance purports to amend section 5034 of the county code. That section, as amended by Ordinance 5038, now provides:

534. Inter-Agency Transfers.

The County Legislature may by resolution authorize the transfer, within the same fund, of any unencumbered appropriation balance or any portion of that balance from one (1) spending agency under its jurisdiction into another.

534.1 Recommendation of County Executive.

This action shall be taken only after receiving the recommendation of the County Executive *except that an inter-agency transfer may be authorized without the recommendation of the county executive by a resolution that receives the affirmative vote of six members of the county legislature.*

534.2 When Can Transfer.

Transfer may be made at any time during the budget year as may be deemed appropriate by the County Legislature. (Emphasis Added)

Section 50.630 provides:

The county commission may authorize the transfer within the same fund of any unencumbered appropriation balance or any portion thereof from one spending agency under its jurisdiction to another; but this action shall be taken only on the recommendation of the budget officer and only during the last two months of the fiscal year, except that transfers from the emergency fund may be made at any time in the manner herein provided.

The language that Ordinance 5038 has purported to add to code section 534.1, italicized above, places the code section in conflict with the provision of section 50.630 that requires inter-agency transfers to be recommended by the budget officer (in Jackson County, currently the chief financial officer). Additionally, the provision of code section 534.2, allowing inter-agency transfers anytime during the budget year, which appeared in the code prior to the adoption of Ordinance 5038, conflicts with section 50.630's language restricting the timing of such transfers to the last two months of the fiscal year.

This office has previously opined that the state law provisions governing county finances, sections 50.525-.745, RSMo, known as the "The County Budget Law," generally apply in Jackson County, even though the county has adopted a constitutional home rule charter. See attached opinion of County Counselor Thomas M. Larson, dated June 20, 1991.

The opinion cited above cites several Missouri Supreme Court opinions in support. Notable among these is *State ex rel. Anderson v. St. Louis County*, 421 S.W.2d 249, 252 (Mo. banc 1967), in which the court held it to be "quite clear" that section 50.640 of The County Budget Law applied to St. Louis County, another home rule charter county. Additionally, in *Jackson County v. State*, 207 S.W.3d 608, 612-13 (Mo. banc 2006), the court held that the only provision in the Missouri constitution that restricts the General Assembly's authority to enact laws that are applicable in charter counties is that of article VI, section 18(2) of the constitution which prohibits the establishment of new county officers or employees or the fixing of the salaries of county officers or employees. Under this authority, since section 50.630 neither establishes additional county officers nor fixes county salaries, it is applicable in charter counties such as Jackson County.

Therefore, it is the view of this office that section 50.630, RSMo applies to Jackson County government, such that a valid and proper inter-agency budget transfer continues to require the recommendation of the budget officer (chief financial officer) in all circumstances. If such a transfer were to be initiated without the recommendation of the budget officer, a court would have to determine its ultimate legal effect. I would note in closing that this memorandum does not address the validity of Ordinance 5038's

Frank White, Jr.
Members of the County Legislature
November 8, 2017
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amendments to code section 533. or 570; no legal issues have been raised, of which we're aware, to the amendment of either of those sections.

DECEMBER 16, 2016

MOODY'S

INVESTORS SERVICE

RATING METHODOLOGY US Local Government General Obligation Debt

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This rating methodology replaces the methodology US Local Government General Obligation Debt published in January 2014. The only substantive change is a revision in our approach to rating general obligation limited tax (GOLT) debt, which is described in a new Appendix E. We have made some non-analytical revisions to clarify and streamline the description of how we map factor scores to the scorecard outcome. We have also updated some outdated links and removed certain issuer-specific information.

This methodology explains how Moody's evaluates the credit quality of US local government General Obligation (GO) debt. This document is intended to provide general guidance that helps local governments, investors, and other interested market participants understand how key quantitative and qualitative risk factors are likely to affect rating outcomes for local governments that issue GO bonds. This document does not include an exhaustive treatment of all factors that are reflected in our ratings but should enable the reader to understand the qualitative considerations, financial information, and ratios that are usually most important for ratings in this sector.

The purpose of the scorecard is to provide a reference tool that market participants can use to approximate most credit profiles within the local government sector. The scorecard provides summarized guidance for the factors that we generally consider most important in assigning ratings to these issuers. However, the scorecard is a summary that does not include every rating consideration. The weights the scorecard shows for each factor represent an approximation of their importance for rating decisions. In addition, the scorecard was built based on historical results while our ratings are based on our forward-looking expectations. As a result, we would not expect the scorecard outcome to match the actual rating in every case.

Introduction

The methodology covers debt backed by the GO pledge of a local government¹ to pay its debt service. The unlimited tax GO pledge most often provided by US local governments is a contractual "full faith and credit pledge," including, either explicitly or implicitly, the local government's obligation to levy an unlimited ad valorem (based on the value of property) property tax to pay debt service. In some instances, a local government's GO bonds are secured solely by an unlimited ad valorem tax without the broader "full faith and credit pledge." In other situations, the GO pledge is subject to limits on tax rate or amount of pledge.

Despite its fundamental strength, the GO pledge has practical and legal limits. From a practical perspective, there is an economic limit on the level of taxation that a municipality's tax base can bear. From a legal perspective, the local government's mandate to provide essential public services and pay retiree pensions may also have strong claims on a government's revenue and taxing power, depending on the particular state's laws. While a default on GO debt can occur with or without a Chapter 9 bankruptcy filing, bankruptcy laws may further circumscribe the power of the GO pledge (see "General Obligation Bonds in Bankruptcy" later in this report).

While property taxes are typically the security underpinning the GO pledge, we do not restrict our analysis to the capacity of a property tax levy to cover debt service. The unconditional and open-ended nature of the GO pledge typically means a local government legally commits all of its revenue-producing powers to meet debt service. Even in instances where the legal commitment is not that broad, our evaluation of credit quality includes more than just an evaluation of the local government's legally pledged resources. Rather, our analysis seeks to measure a local government's overall means and wherewithal to meet financial obligations from all of the resources at its disposal.

This methodology identifies and describes the various measures of our broad rating factors: economy/tax base, finances, management, and debt/pensions. Additionally, we describe the reasons we rate most local governments' General Obligation debt higher than many other governmental and corporate borrowers, and the types of developments that can cause a local government rating to fall outside of the normal rating distribution.

The Scorecard

The local government scorecard (see Exhibit 1 and Appendix A) is a tool providing a composite score of a local government's credit profile based on the weighted factors we consider most important, universal and measurable, as well as possible notching factors dependent on individual credit strengths and weaknesses. The scorecard is designed to enhance the transparency of our approach by identifying critical factors as a starting point for analysis, along with additional considerations that may affect the final rating assignment.

The scorecard is not a calculator. Its purpose is not to determine the final rating, but rather to provide a standard platform from which to begin viewing and comparing local government credits. It therefore acts as a starting point for a more thorough and individualistic analysis.

This publication does not announce a credit rating action. For any credit ratings referenced in this publication, please see the ratings tab on the issuer/entity page on www.moodys.com for the most updated credit rating action information and rating history.

Other types of local government bonds, such as, but not limited to, government-owned utility revenue bonds, waste financing, and special tax bonds are covered under different methodologies than those detailed in this report. For more information on Moody's rating methodologies, visit the Moody's Research section of this report. None of these security types, such as case fundnotes, are even mentioned or otherwise related to the GO bond.

The scorecard outcome will not match the actual rating in every case, for a number of reasons including the following:

- » Our methodology considers forward-looking elements that may not be captured in historical data
- » The scorecard is a summary that does not include every rating consideration
- » In some circumstances, the importance of one factor may escalate and transcend its prescribed weight in this methodology

EXHIBIT 1

Scorecard Factors and Weights

Local Governments

Broad Rating Factors	Factor Weighting	Rating Sub-factors	Sub-factor Weighting
Economy/Tax Base	30%	Tax Base Size (full value)	10%
		Full Value Per Capita	10%
		Wealth (median family income)	10%
Finances	30%	Fund Balance (% of revenues)	10%
		Fund Balance Trend (5-year change)	5%
		Cash Balance (% of revenues)	10%
		Cash Balance Trend (5-year change)	5%
Management	20%	Institutional Framework	10%
		Operating History	10%
Debt/Pensions	20%	Debt to Full Value	5%
		Debt to Revenue	5%
		Moody's-adjusted Net Pension Liability (3-year average) to Full Value	5%
		Moody's-adjusted Net Pension Liability (3-year average) to Revenue	5%

Our scorecard metrics are limited to major rating drivers that are common to most issuers. Outside of these drivers, we may adjust the scorecard outcome for a variety of "below-the-line" adjustments, which are more idiosyncratic factors that are likely not to apply to all issuers, but that can impact credit strength. The adjusted scorecard outcome is based quantitatively on the "above-the-line" factors, combined with any "below-the-line" notching adjustments. The adjusted scorecard outcome is a guideline for discussion, but does not determine the final rating. The final rating is determined by a committee, which considers, but is not bound by, the adjusted scorecard outcome.

About the Rated Universe

A local government is a subdivision of a state, most commonly a city², county, or school district. The provisions establishing local governments are typically enumerated in each state's constitution. Most states have local government laws governing the authorities and responsibilities of the political subdivisions within each state.

Local governments provide public services such as police and fire protection, courts, property records, public works maintenance, and water and sewer services. Cities or counties can also be responsible for

² We use the term "city" interchangeably with terms such as, town, township, village, and boroughs.

public education, but this varies by state, and in most cases is provided by a separate school district dedicated to that sole function. Local governments fund these services with an array of revenues including property taxes, sales taxes, income taxes, state and federal aid, departmental income such as fines and fees, or direct charges for service.

States or subdivisions frequently create additional local governments such as authorities or special districts. These could include separate government-owned water, sewer, sanitation, or electric utilities, or public library, park, community college, or community development districts.

What is a GO bond?

An unlimited tax GO (GOULT) bond is typically a security backed by the full faith and credit pledge and total taxing power of the local government. The GOULT pledge means the local government promises to do everything it can to meet debt service. The specific definition of the pledge is laid out in state laws governing local government debt issuance; the precise legal characteristics of a GO bond can vary by state and sector (school district, county, etc.) depending on the structure of the local government and other technical issues.

Most often, the GO security offers the local government's full faith and credit pledge, including the levying of ad valorem taxes without limit as to rate or amount, for the timely payment of debt service (an unlimited tax, or GOULT pledge).

An illustration of the variety in the meaning of "General Obligation" arises in California, where a local government "General Obligation" bond is not secured by the full faith and credit of the local government, but solely by an unlimited ad valorem tax. We rate California local government GO bonds under this methodology, and even though they do not benefit from the broader pledge that secures GO bonds in many other states³, this is not necessarily a weakness.

In some instances, GO bonds are secured by a limited rather than unlimited property tax pledge. The limits may be on the specific debt service levy or tax rate, or on the taxing jurisdiction's overall property tax levy or total tax rate. We use our GO methodology for evaluating such limited tax General Obligation (GOLT) bonds in the same manner as unlimited tax GO bonds, but we may notch downward from the GOULT rating (whether an implied or public rating) to reflect the narrower, limited security provided by the GOLT pledge. For more information on our approach to GOLT debt, see Appendix E.

Some types of revenue bonds or other structures can receive a GO rating based on either a "double-barrel" pledge (meaning the GO as well as a second security are both explicitly pledged) or a municipality's legal guarantee to cover a separate entity's debt, provided we determine the legal enforceability of the guarantee and the structural mechanics assure the issue is sufficiently insulated from the risk of payment default by the underlying obligor.⁴

³ The primary rationale for this exclusion is threefold. First, our GO ratings reflect a comprehensive evaluation of a municipality's overall credit quality, which includes more than just an evaluation of pledged legal security. Most significantly, we believe a California local government's overall financial profile and general management effectiveness can provide meaningful additional indicators of GO bond default probability. Second, the stronger a local government's overall, general credit quality, the less likely the local government will ever seek bankruptcy court protection. Third, our GO methodology is sufficiently flexible to recognize the unique strengths and weaknesses of each state's particular version of GO bonds, including California's, with "below-the-line" adjustments. Such adjustments are discussed later in this report.

⁴ For information on our cross-sector methodology for rating transactions based on the credit substitution approach, please refer to Moody's Index of Rating Methodologies in the Moody's Related Research section of this report.

Note that state-level GO bonds do not typically involve ad valorem taxes and are rated under our separate state methodology⁵.

General Obligation Bonds in Bankruptcy

The enforceability of the GO pledge can change once a municipality enters a Chapter 9 bankruptcy. Treatment of GO bonds can vary by state, with some states designating GO debt service as a protected payment stream, others prohibiting bankruptcy altogether, and some leaving the question of how GO bonds should fare in a bankruptcy unanswered.

When a local government petitions for Chapter 9 bankruptcy protection, the debtor is subject to an "automatic stay" that halts all outflows, freezes all creditor recovery actions against the debtor, and prevents the borrower from liquidating assets to pay claims.

Bankruptcy courts have generally interpreted "special revenues" as exempt from the automatic stay, and therefore of stronger credit strength than other debts in a bankruptcy situation. Unless otherwise specified by state law or a jurisdiction's bankruptcy court, we believe GO bonds would generally not be treated as special revenues. In addition, certain states provide a statutory lien for GO bonds that makes it likely that courts would treat them as secured debt. In other states it is unclear whether GO claims could be considered unsecured and therefore enjoy less protection than secured debt.

Many Chapter 9 bankruptcy provisions remain untested, so it is difficult to make generalizations about how GO bonds will fare in bankruptcy. We expect the treatment of GO bonds in bankruptcy to evolve as precedents are set. It is also important to note that default and bankruptcy are separate events. A default can occur without a jurisdiction ever entering Chapter 9 proceedings, and conversely, a local government can enter bankruptcy without defaulting on its GO debt.

⁵ For information on our methodology for rating U.S. states, please refer to the Moody's Guide to Rating Methodologies on the Moody's Investor Services website or the Moody's Research Group on this report.

Fundamental Strengths of the Local Government Sector

US local governments are generally highly-rated compared to other types of government entities and corporations.

The high average rating assigned to local government general obligation bonds reflects credit strengths which typically include the strong institutional framework, predictability of property tax revenues, characteristic use of amortizing debt structures and the strengths resulting from municipal governments' perpetual status, and is consistent with historical and expected rating performance. Default experience for General Obligation bonds is exceedingly limited. We believe the occurrence of defaults will remain rare and the great majority of local governments will continue to warrant investment grade ratings.

This performance record and a number of fundamental strengths anchor the majority of ratings in the A and Aa range.

The potency of ad valorem taxing power

The pledge to levy ad valorem property taxes to repay bondholders has proven its durability over many decades.

Ad valorem taxes – the bedrock of US local government finance – are by nature predictable. Property taxes are historically more stable through economic cycles than sales taxes, income taxes, or other local government revenues.

Even during depressed real estate cycles, property taxes have remained generally stable. One reason for this is that a local government first determines the amount that it wants to raise (the levy) and then sets the tax rate (millage) on the taxable properties in its jurisdiction. If taxable property values decline, municipalities usually have the legal ability to increase the millage to achieve an unchanged or increased levy. Further, changes in the market value of taxable properties usually translate to the assessed value on municipalities' tax rolls on a lag, and to the property tax bills on a further lag, helping to smooth economic cycles. Though some local governments were hit with double-digit declines in tax base in the years following 2008, the ability to adjust millage, in combination with the time-lag buffer, enabled most to adjust and re-balance operations.

Amortizing debt structures

Most local government debt service structures are level or declining. Local governments typically pay down some principal with each year of debt service. Spikes in debt principal are rare.

This type of debt structure mitigates or eliminates several risks prevalent in other sectors, including rollover risk, balloon repayment risk and interest rate risk (if the coupon is fixed, which is the typical municipal structure). Local governments generally pay debt service according to a predictable schedule and, unlike many sovereign and corporate bond borrowers, generally do not rely on market access (i.e., new borrowing) to meet debt service payments.

Several of the local government sector's largest General Obligation defaults arose because of municipalities that exposed themselves to unstable debt structures (Jefferson County, AL) or carried an unmanageable debt burden because of a guarantee issued on another entity's debt (City of Harrisburg, PA).

Stable institutional framework

The local government General Obligation pledge has proven extremely strong in part because local governments' legal, institutional, and practical environment is stable and protective.

- » Most local governments are perpetual entities and monopoly providers of essential, legally mandated services such as police and fire protection, jails, and education.
- » Local governments in nearly all states operate under balanced budget requirements. Strictly speaking it is illegal for most entities to operate with imbalanced budgets.
- » Most entities are required to submit to annual audits, and budgets are subject to public scrutiny.
- » Many states limit local government debt burdens.
- » Many states operate fiscal oversight programs that monitor local government behavior and in some cases take over financially struggling entities. School districts in particular are typically closely linked to their states through oversight and operational mandates.

The local government sector's elemental strengths lead to high ratings on average.

Discussion of Key Scorecard Factors

A primary purpose of the methodology and scorecard is to enhance the transparency of our rating process by identifying and discussing the key factors and sub-factors that explain our local government ratings and how these factors and sub-factors are used. The scorecard is not intended to be an exhaustive list of factors that we consider in every local government rating, but should enable the reader to understand the key considerations and financial metrics that correspond to particular rating categories. We reiterate that our rating process involves a degree of judgment, or consideration of analytical issues not specifically addressed in the scorecard, that from time to time will cause a rating outcome to fall outside the expected range of outcomes based on a strict application of the factors presented herein.

To arrive at a scorecard outcome, we begin by assigning a score for each sub-factor. We've chosen quantitative measures that act as proxies for a variety of different tax base characteristics, financial conditions, and governance behaviors that can otherwise be difficult to measure objectively and consistently. Based on the scores and weights for each sub-factor, an unadjusted scorecard outcome is produced that translates to a given rating level.

We may then adjust the scorecard outcome up or down a certain number of notches based on additional "below-the-line" factors that we believe impact a particular local government's credit quality in ways not captured by the statistical portion of the scorecard. This is where analytical judgment comes into play. We may also choose to make adjustments to the historical sub-factor inputs to reflect our forward-looking views of how these statistics may change.

The unadjusted scorecard outcome, combined with below-the-line notching, then provides an adjusted scorecard outcome. This outcome does not necessarily correspond to the final rating. Because some local governments' credit profiles are idiosyncratic, one factor, regardless of its scorecard weight, can overwhelm other factors, and other considerations may prompt us to consider ratings that differ from the adjusted scorecard outcome.

Below we discuss each factor and sub-factor, as well as the below-the-line adjustments and other considerations we analyze within each category of the methodology. From time to time, we may amplify or further clarify the various sub-factor considerations and below-the-line adjustments within this methodology.

Factor 1: Economy/Tax Base (30%)

	Aaa	Aa	A	Baa	Ba	B & Below	Weight
Tax Base Size: Full Value	> \$12B	\$12B ≥ n > \$1.4B	\$1.4B ≥ n > \$240M	\$240M ≥ n > \$120M	\$120M ≥ n > \$60M	≤ \$60M	10%
Full Value Per Capita	> \$150,000	\$150,000 ≥ n > \$65,000	\$65,000 ≥ n > \$35,000	\$35,000 ≥ n > \$20,000	\$20,000 ≥ n > \$10,000	≤ \$10,000	10%
Socioeconomic Indices: MFI	> 150% of US median	150% to 90% of US median	90% to 75% of US median	75% to 50% of US median	50% to 40% of US median	≤ 40% of US median	10%

Why It Matters

The ultimate basis for repaying debt is the strength and resilience of the local economy. The size, diversity, and strength of a local government's tax base and economy drive its ability to generate financial resources. The taxable properties within a tax base generate the property tax levy. The retail sales activity dictates sales tax receipts. The income earners living or working in the jurisdiction shape income tax receipts. The size, composition, and value of the tax base, the magnitude of its economic activity, and the income levels of its residents are therefore all crucial indicators of the entity's capacity to generate revenues.

Also crucial in this area of our analysis is the type of tax base and economy (residential bedroom community or an industrial, retail, or services center). Based on the type of local economy, Moody's will focus its questions and comparisons to include topics like commuting patterns, office or retail vacancy rates, or residential building permit activity, among other things.

While economic factors are important in our analysis, as demonstrated by the factor's 30% weight, the depth and breadth of a tax base is not the sole determinant of a credit rating. We have seen some local governments either unwilling or unable to convert the strength of their local economies into revenues. Tax caps, anti-tax sentiment, the natural lag between economic activity and its conversion into government revenues, and a variety of other factors have the potential to place obstacles between municipal governments and the wealth generated by their local economies. For these reasons, we consider other factors as well. Our scorecard inputs into Finances and Management capture the strengths of those governments that are able to translate economic weight into credit strength, while not assuming all do.

Sub-factor 1.a: Tax Base Size (10%)

Input Full value, i.e. the market value of taxable property accessible to the municipality. Often calculated as a multiple of assessed value, or the book value of properties on the tax rolls. Methods for calculating vary by state.

The tax base represents the well from which a local government draws its revenues. A larger tax base (measured by full value, or the total taxable value of property) in general offers a local government a broader, more flexible, and more diverse pool from which it can draw revenues. Smaller tax bases are more susceptible to shocks such as natural disasters or the closure of a major employer that destroy a great portion of taxable property values. Larger tax bases are better able to absorb these kinds of shocks. Smaller tax bases also tend to be less diverse and more dependent on a small number of properties.

Because an ad valorem pledge often underpins the GO security, the tax base is in a sense the ultimate repayment source for GO bondholders.

Sub-factor 1.b: Full Value Per Capita (10%)**Input:** Full value divided by population

Full value per capita scales the taxable property available to generate resources to a per resident metric. The per resident property wealth of the tax base depicts the availability of tax-generating resources relative to the users of the services those resources fund.

We believe looking at the magnitude of taxable property in tandem with taxable property per capita gives a clearer picture of tax base strength than looking at the magnitude of taxable property alone. Some entities, such as the City of Detroit, MI, have large tax bases on an absolute basis but low full value per capita, illustrating the difficulties in funding services for the city's population using the resources of the base. Alternatively, the City of Industry, CA has a very high full value per capita despite moderate income levels, due to a substantial commercial presence that is a robust component of the tax base.

Sub-factor 1.c: Median Family Income (10%)**Input:** Median family income as a percentage of the US median (source: American Community Survey⁶)

An important measure of the strength and resilience of a tax base is the income level of its residents. A community with higher wealth levels may have relative flexibility to increase property tax rates in order to meet financial needs. A wealthier community has greater spending power to sustain sales tax revenue and provide the demand necessary to support growth in the commercial and service sectors.

We emphasize median family income over per capita income because per capita income is more easily skewed by low-income populations that are not necessarily reflective of the strength of the tax base, such as the student residents at a university or inmates at a prison. To illustrate, the per capita income of the City of Charlottesville, VA was equal to 90% of the US median as of 2010, a figure we believe understates the city's wealth because of the presence of the 21,000-student University of Virginia. Both median family income and full value per capita portray a stronger tax base than the PCI indicates for Charlottesville.

Median family income also recognizes the economies of scale achieved when people share a household.

Below-the-line adjustments

Institutional presence (positive): Some types of properties such as universities or military bases can offer stability and tax base strength. Because these properties are often tax-exempt, they may not be captured in full value or full value per capita; in fact, they often depress full value per capita. We may notch a scorecard outcome up if tax base measures fail to capture the anchoring influence of an institution. Institutional presence is exhibited when the local government is the state capital or a long-term, stable entity such as a university or military base that contributes 10% or more of a local government's population.

Regional economic center (positive): Economic and employment centers may generate revenues from daytime visitors such as employees or shoppers. Traditional tax base measures don't necessarily reflect the characteristics of these revenue-generating people if they are not permanent residents. We may notch a scorecard outcome up if a local government has a substantially greater daytime population than nighttime or weekend population.

Economic concentration (negative): Local governments that generate a significant portion of their revenues from a single taxpayer or industry are particularly vulnerable to a loss of those revenues, especially if that

⁶The American Community Survey data reported above is based on survey data collected in the 10th

industry is weak or volatile. Sizable economic concentrations could cause us to notch a scorecard outcome down.

Outsized unemployment or poverty levels (negative): This factor is designed to adjust the scorecard outcome if a local government's socioeconomic characteristics are unusually weak in ways not already reflected in the scorecard. High unemployment or poverty levels may strain a local government's ability to tap its tax base for new revenues, or in extreme cases sustain existing tax collections. High levels may also pose additional demands for services.

Other considerations not on the scorecard that may lead to scorecard adjustments

A number of other factors do not appear on the scorecard or as a below-the-line adjustments, but are considered in our ratings and are frequent topics of discussion in our analysis.

- » Per capita income (source: American Community Survey)
- » Composition of workforce/employment opportunities
- » Proportion of tax base that is vacant or exempt from taxes
- » Median home value (source: American Community Survey)
- » Trend of real estate values
- » Population trends
- » Property tax appeals outstanding
- » Unusually significant tax base declines or growth

Factor 2: Finances (30%)

	Aaa	Aa	A	Baa	Ba	B & Below	Weight
Fund Balance as % of Revenues	> 30%	30% ≥ n > 15%	15% ≥ n > 5%	5% ≥ n > 0%	0% ≥ n > -2.5%	≤ -2.5%	10%
	> 25% for School Districts	25% ≥ n > 10% for SD	10% ≥ n > 2.5% for SD	2.5% ≥ n > 0% for SD	0% ≥ n > -2.5% for SD	≤ -2.5% for SD	
5-Year Dollar Change in Fund Balance as % of Revenues	> 25%	25% ≥ n > 10%	10% ≥ n > 0%	0% ≥ n > -10%	-10% ≥ n > -18%	≤ -18%	5%
Cash Balance as % of Revenues	> 25%	25% ≥ n > 10%	10% ≥ n > 5%	5% ≥ n > 0%	0% ≥ n > -2.5%	≤ -2.5%	10%
	> 10% for School Districts	10% ≥ n > 5% for SD	5% ≥ n > 2.5% for SD	2.5% ≥ n > 0% for SD	0% ≥ n > -2.5% for SD	≤ -2.5% for SD	
5-Year Dollar Change in Cash Balance as % of Revenues	> 25%	25% ≥ n > 10%	10% ≥ n > 0%	0% ≥ n > -10%	-10% ≥ n > -18%	≤ -18%	5%

Why It Matters

A local government's fiscal position determines its cushion against the unexpected, its ability to meet existing financial obligations, and its flexibility to adjust to new ones. Financial structure reflects how well a local government's ability to extract predictable revenues adequate for its operational needs are matched to its economic base.

The Finances category comprises two major components:

- » cash reserves and other liquid resources
- » the financial trend, which reflects on the quality of financial operations, the local government's ability to adjust to changing circumstances, and the potential for future stability or instability

Moody's financial analysis includes a review of historical financial performance as an indication of a local government's ability to weather budgetary pressures stemming from economic downturns or other factors. Our analysis focuses on multiyear financial trends, rather than performance in any given year, to indicate financial health over the medium term. Financial flexibility is a key area of analysis, as it provides insight into a local government's ability to maintain or augment its financial position going forward, ensuring a sufficient buffer to address any unexpected contingencies.

Moody's assessment of management includes a comparison of budget versus actual performance trends, focusing on the accuracy of both revenue and expenditure forecasts. Revenue forecasting is a key consideration, as overly optimistic revenue budgeting can lead to shortfalls within a fiscal year. The strongest financial managers work with information that is updated on a regular basis. For instance, property tax revenue projections will be more reliable if they are based on historic trends and also include reasonable assumptions about the future of the local real estate market, the direction of national interest rates, and the local government's likely tax collection rate. Similarly, strong sales tax revenue projections incorporate recent actual trends and indicators of likely future purchasing demand – such as population trend numbers, expected unemployment rates and the impact of current and expected nearby retail competition. The strongest management teams have a solid track record of meeting projections in key budget line items over several years.

Finally, school districts, as noted earlier, are local governments dedicated to a single purpose, often operating under extensive state supervision and with correspondingly limited revenue-raising abilities derived from a mix of property taxes and state aid—also state-controlled. School districts tend to have more predictable revenue composition and cost structures than most other types of local governments. Moody's has accordingly developed two separate sets of financial scoring, discussed below, to reflect the often less flexible but more stable financial position particular to school districts.

We note that the terminology for financial inputs may vary from state to state, reflecting minor differences in accounting formats. Despite these differences, the fundamental nature of the inputs remain consistent across all local governments.

Sub-factor 2.a: Fund Balance (10%)

Input: Available fund balance (*Operating funds assets minus operating funds liabilities, adjusted for other resources or obligations that are available for operating purposes*) as a percentage of operating revenues

Fund balance describes the net financial resources available to an entity in the short term. The input for this factor isn't simply General Fund balance; we include all reserves that our analysis finds is available for

operating purposes. The specific funds that will be included will vary by credit, although almost all will include at least the General Fund unassigned plus assigned fund balance.

The fund balance communicates valuable information about both the past and the future. The existing balance depicts the cumulative effects of the local government's financial history. It also identifies the liquid resources available to fund unforeseen contingencies as well as likely future liabilities.

The strength of a given level of fund balance varies depending on the particular local government and its respective operating environment. Larger balances may be warranted if budgeted revenues are economically sensitive and therefore not easily forecasted, or to offset risk associated with tax base concentration, unsettled labor contracts, atypical natural disaster risk, and pending litigation. Alternately, municipalities with substantial revenue-raising flexibility may carry smaller balances without detracting from their credit strength; this weakness is offset by their ability to generate additional resources when necessary.

We include both restricted and unrestricted fund balance unless there is reason to believe the restricted portions are not usable for operating purposes. For groups of local governments that do not follow Generally Accepted Accounting Principles accounting standards, we adjust the fund balance to improve comparability. For example, with New Jersey credits, we include in fund balance receivables that under state statutory accounting are stripped out of fund balance, but would be considered part of fund balance under GAAP accounting.

Our scorecard allows for school districts to carry lower fund balances than cities and counties at the same rating level. This is consistent both with existing medians and with our belief that school districts by nature need less fund balance to operate consistently. School districts generally have a more predictable funding composition and more transparent schedule of cash outflows than cities or counties. Cities and counties often provide social services whose costs can spike unexpectedly, and are also typically more reliant on less-predictable revenue sources such as sales taxes, fines, and fees.

Sub-factor 2.b: 5-Year Dollar Change in Fund Balance as % of Revenues (5%)

Input Available fund balance in the most recent year minus available fund balance five years earlier, as a percentage of operating revenues in the most recent year

The strength of local government financial operations encompasses many elements, some of which interact: whether (and how much of) reserves are appropriated into the budget, how conservative the budget projections are, and how management reacts midcourse to variances from the original assumptions.

The most important aspect of financial operations is the local government's ability to achieve structural balance: long-term revenues matching long-term spending. The focus here is on whether financial reserves are increasing in step with budgetary growth.

We measure results as the dollar change in fund balance over the past five years, expressed as a percentage of the most recent year's revenues. We believe that a five-year window is generally representative of a full economic cycle.

For issuers that have maintained a stable fund balance throughout the five-year period, the metric is likely to come out at the "A" level, in the 0% to 10% range. If rating committee feels that the "A" score does not adequately reflect the credit strength of the issuer's five-year fund balance history, the committee can add a half-notch or full notch up to the scorecard outcome in "Other analyst adjustment to Finance factor."

Another adjustment to the scorecard outcome may be made if the change in fund balance was due to planned capital spending. Local governments frequently build capital reserves to pay for projects instead of,

or in addition to, borrowing. In this case, the analyst may adjust the 5-year dollar change in fund balance calculation to reflect only the change in ongoing operating reserves, and eliminate the change in capital reserves that are generally spent on long-term capital projects.

Sub-factor 2.c: Cash Balance (10%)

Input: Operating funds net cash (cash minus cash-flow notes) as a percentage of operating revenues

Fund balance is an accounting measure subject to the modified accrual accounting prescribed by the Governmental Accounting Standards Board. While fund balance and cash are usually correlated, accruals can often lead to divergence between the two. A large receivable for delinquent taxes, for instance, can lead to an ostensibly high fund balance position and a weaker cash position; yet in this case, the fund balance position is less indicative of credit quality than the cash position.

Cash (net of notes payable within one year) represents the paramount liquid resource without regard to accruals.

For the same reasons we believe school districts can carry less fund balance than cities and counties at the same rating level, we believe school districts can carry less cash too.

We believe evaluating cash and fund balance in tandem is more informative than evaluating either in isolation. Our approach mutes some of the effects of modified accrual accounting while still recognizing the non-cash resources that are nonetheless likely accessible in the near-term.

Sub-factor 2.d: 5-Year Dollar Change in Cash Balance as % of Revenues (5%)

Input: Operating funds net cash in the most recent year minus Operating funds net cash five years earlier, as a percentage of operating revenues in the most recent year

This factor seeks to reflect changes to a local government's cash position distinct from its fund balance. Accrual accounting can sometimes depict a story that obscures some details of financial operations. The trend in the local government's cash balance gives us additional information about financial operations that may be veiled by accrual-driven changes in fund balance.

Below-the-line adjustments

Outsized enterprise or contingent liability risk (negative): We may notch a scorecard outcome down by one or several notches if a local government operates, has guaranteed the debt of, or is otherwise exposed to an enterprise or operation that poses outsize risk relative to the local government's own operations. This risk could reflect a General Obligation guarantee of an independent entity's debt (such as the City of Harrisburg, PA's guarantee of an incinerator authority's debt) or the local government's operation of an enterprise, even if currently self-supporting. The adjustment strives to reflect the potential impact of an enterprise's debt, debt structure, or legal issues that could limit the flexibility of the general government in the event it had to cover the enterprise's debt or operations.

Unusually volatile revenue structure (negative): Volatile or unpredictable revenue sources can present challenges to budgetary balance and stable fund balance and cash reserves. We may notch a scorecard outcome down if volatile, unpredictable, or economically sensitive revenue sources comprise 50% or more of operating funds revenues, or if any major revenue sources has changed by 10% or more in any one year of the past five.

Other considerations not on the scorecard that may lead to scorecard adjustments

- » Questionable balance sheet items that may distort fund balance
- » Large portion of fund balance that is restricted or unusable
- » Labor contracts that materially affect credit strength
- » Limited revenue raising ability: restrictive property tax cap, constraints on capturing tax base growth, or other levy-raising limitation
- » Limited ability to cut or control expenditures: limitation constrains budgetary flexibility to a degree not already captured in the scorecard
- » Heavy fixed costs, including contractually fixed costs such as pension payments

Factor 3: Management (20%)

	Aaa	Aa	A	Baa	Ba	B & Below	Weight
Institutional Framework	Very strong legal ability to match resources with spending	Strong legal ability to match resources with spending	Moderate legal ability to match resources with spending	Limited legal ability to match resources with spending	Poor legal ability to match resources with spending	Very poor or no legal ability to match resources with spending	10%
Operating History: 5-Year Average of Operating Revenues / Operating Expenditures	> 1.05x	1.05x ≥ n > 1.02x	1.02x ≥ n > 0.98x	0.98x ≥ n > 0.95x	0.95x ≥ n > 0.92x	≤ 0.92x	10%

Why It Matters

Both the legal structure of a local government and the practical environment in which it operates influence the government's ability to maintain a balanced budget, fund services, and continue tapping resources from the local economy. The legal and practical framework surrounding a local government shapes its ability and flexibility to meet its responsibilities.

The laws of each state establish a framework for its political subdivisions that determines what revenues they are empowered to raise and how much flexibility they have in increasing them, as well as what services they are required to provide and how much flexibility they have in cutting them.

Sub-factor 3.a: Institutional Framework (10%)

Input: An input of Aaa through B and below determined for each sector/state combination annually

This factor measures the municipality's legal ability to match revenues with expenditures based on its institutional apparatus: the constitutionally and legislatively conferred powers and responsibilities of the local government entity.

We determine one score for every state and sector combination. For example, all school districts in Ohio will have the same institutional framework score. Each year, we determine the institutional framework score to apply to all local governments in that state and sector based on the state/sector's legal edifice and any potential changes to it.

The following rubric acts as a launching point for these discussions:

Operating Revenue Flexibility		Revenue Raising Ability				
		Strong ability to raise revenues	Moderate ability to raise revenues	Weak ability to raise revenues		
Revenue Predictability	Major revenue sources tend to be highly stable and predictable	Aaa	Aa	A	Major expenditures tend to be highly stable and predictable	Expenditure Predictability
	Major revenue sources tend to be moderately stable and predictable	Aa	A	Baa	Major expenditures tend to be moderately stable and predictable	
	Major revenue sources tend to be somewhat unstable and unpredictable	A	Baa	Ba or B and Below	Major expenditures tend to be somewhat unstable and unpredictable	
		Strong ability to reduce expenditures	Moderate ability to reduce expenditures	Weak ability to reduce expenditures	Operating Expenditure Flexibility	
		Expenditure Reduction Ability				

The interplay between legally dictated resources and responsibilities contributes to the stability of a local government's credit profile and its capacity to match revenues to expenditures over time. A local government with a stable institutional framework is less likely to face an abrupt change in its obligations without the corresponding ability to meet those obligations.

Factors that drive the institutional framework score:

- » Tax caps⁷
- » Organized labor
- » Difficulty of increasing revenues (i.e., subject to public approval)
- » Predictability of costs (such as charter school tuition)
- » State-imposed limitations on fund balance or reserves

We know that applying a single institutional framework score to all local governments in a state and sector will inevitably lead to exceptions. For instance, a struggling school district in a state that may ordinarily provide a weak institutional framework could gain a stronger framework if placed under state supervision or receivership. We will appropriately score these exceptions through adjustments to the scorecard outcome.

Sub-factor 3,b: Operating History (10%)

Input The average of operating revenues divided by operating expenditures in each of the past five years

While institutional framework communicates the context of a municipality's legal ability to match revenues and spending, the operating history communicates the local government's demonstrated willingness to utilize that ability.

7. Tax caps (not even) have done little to curb local government spending. Tax caps have not reduced local government spending, and in some cases have increased it. A local government can increase spending by increasing its debt, and in some cases, by increasing its reserves, which can be used for an institutionalized general obligation bond.

This factor measures the five-year average of the ratio of operating revenues to operating expenditures. A ratio of greater than 1.0 indicates a budget surplus on average, a ratio of 1.0 indicates balanced operations, and a ratio of less than 1.0 indicates a sustained deficit.

A local government's success in navigating the legal, political and practical environment in which it operates depends on a multitude of factors, including management's mastery in understanding its resources and managing its responsibilities, public and executive support for its plans, and its willingness to use the tools at its disposal.

We do not believe a single playbook prescribes how best to manage a budget. Rather, we assess management's success in planning and adjusting under a mosaic analysis based foremost on results: does the evidence show a trend of operating surpluses, operating deficits, or are the results mixed?

When evaluating a credit, we seek to understand the probable impact of fund balance policies, multi-year financial or capital planning, liquidity management, accuracy of budget forecasts, and willingness to make midyear adjustments. Reliance on non-recurring, or "one-shot" revenues, such as proceeds from the sale of assets, windfall delinquent tax collections, or the use of fund balance as a revenue source, leaves the municipality vulnerable should these one-time revenues fail to materialize in the future. Ultimately, we believe actual results are the best indicator of the effectiveness of all these factors. The five-year operating history shows whether the local government's financial position is strengthening or weakening, and whether management has been effective at planning for the future and adjusting when things haven't gone as planned.

Below-the-line adjustments

State oversight or support (positive or negative): Control boards, receivership, emergency management, or other forms of state oversight can alter a municipality's institutional framework and differentiate its resources and responsibilities from others in its state and sector. Oversight structures can make it easier or more difficult to issue debt, raise taxes, or restructure labor contracts. We may notch the scorecard outcome up, or in some cases down, when state intervention changes a local government's legal and practical landscape.

Unusually strong or weak budget management and planning (positive or negative): We recognize that a five-year operating history will not always tell the whole story of a local government's willingness to achieve balanced operations. We may notch a scorecard outcome up or down if we believe a local government's financial planning and budget management are unusually strong or weak, in ways not reflected in the recent financial trend or existing cash reserves and fund balance.

Factor 4: Debt/Pensions (20%)

	Aaa	Aa	A	Baa	Ba	B & Below	Weight
Net Direct Debt / Full Value	< 0.75%	$0.75\% \leq n < 1.75\%$	$1.75\% \leq n < 4\%$	$4\% \leq n < 10\%$	$10\% \leq n < 15\%$	> 15%	5%
Net Direct Debt / Operating Revenues	< 0.33x	$0.33x \leq n < 0.67x$	$0.67x \leq n < 3x$	$3x \leq n < 5x$	$5x \leq n < 7x$	> 7x	5%
3-Year Average of Moody's Adjusted Net Pension Liability / Full Value	< 0.9%	$0.9\% \leq n < 2.1\%$	$2.1\% \leq n < 4.8\%$	$4.8\% \leq n < 12\%$	$12\% \leq n < 18\%$	> 18%	5%
3-Year Average of Moody's Adjusted Net Pension Liability / Operating Revenues	< 0.4x	$0.4x \leq n < 0.8x$	$0.8x \leq n < 3.6x$	$3.6x \leq n < 6x$	$6x \leq n < 8.4x$	> 8.4x	5%

Why It Matters

Debt and pensions represent important components of the long-term financial obligations facing a local government.

Debt and pension burdens are measures of the financial leverage of a community. Ultimately, the more leveraged a tax base is, the more difficult it is to service existing debt and to afford additional debt, and the greater the likelihood that tax base or financial deterioration will result in difficulties funding fixed debt service expenditures.

Our treatment of debt seeks to scale the magnitude of a local government's debt obligations relative to: 1) its resources (using tax base as the proxy), and 2) its operations (using operating revenues as a proxy).

We see pension liabilities as characteristically similar, though not identical, to debt. Because of disparities in the way local governments measure and report pension liabilities, we use an internal standardization process to calculate the adjusted liability⁸.

Our methodology and scorecard are more restrictive with respect to debt burdens compared to pension burdens. This reflects the fact that measures of accrued pension liability are estimates that depend on numerous actuarial assumptions and are affected by external market factors that can be volatile from year to year. In addition, it may be possible for governments to amend or renegotiate pension plan provisions in a manner that reduces accrued liabilities. In contrast, debt principal obligations are fixed in nature.

Sub-factor 4.a: Debt to Full Value (5%)

Input: Gross debt minus self-supporting debt, as a percentage of full value

Our first gauge of a local government's debt burden evaluates net direct debt relative to full value. This metric tells us how onerous future debt service payments could be to the tax base. We use full value as a proxy for the capacity of a local government to generate additional revenues to pay debt service.

To arrive at net direct debt, we calculate the local government's gross debt burden including all GO bonds, notes, loans, capital leases, and any third-party debt backed by the local government's GO guarantee. This calculation may include lease, other appropriation-backed debt, and special tax debt as well if our analysis concludes these securities represent future claims on operating resources. We then subtract debt for essential service utilities (such as water and sewer systems) that is self-supporting from user fees, based on a

8. For information on the gross debt methodology that includes adjustments to U.S. state and local government reported financial data, please refer to Moody's Index of Rating Methodologies in the Moody's National Research section of the report.

coverage calculation⁹. We do not subtract debt whose principal and interest is paid by taxes, even if those costs are external to the General Fund. The self-supporting calculation is designed to strip out debt that won't be supported by taxes or the General Fund because it is paid for with user fees such as water, sewer, or electric charges. We do not deduct GO debt for non-essential enterprises such as golf courses, even if it is self-supporting (see Appendix D).

P3 availability payment obligations may be debt-like

Depending on structure, availability-payment Public-Private Partnerships (P3s) may be viewed as "debt-like" obligations if there are clear, contractual obligations of the local government to make scheduled payments for a project or facility made available to the sponsoring government for use. Under those conditions, we will include the P3 liability in the local government's direct debt measures. References elsewhere in this methodology to debt measures and ratios should be read to include those P3 liabilities we identify as debt-like.

The liability included in a local government's debt metrics will be the higher of (i) the liability as reported on the public entity's financial statement and (ii) the size of the termination payment under a project company default scenario, which is often set in the project agreement at a level of or near 80% of the outstanding debt, and may also be pro-rated in proportion with construction progress. While a project is in construction, typically the government does not report a liability, and the liability is limited to the termination payment the government is required to make if construction isn't completed, as specified by the P3 project agreement. If project-specific documents are not available, we will use an assumed termination payment (80% of the debt outstanding), pro-rated in proportion with estimated construction progress.

Some P3 liabilities may be viewed as 'self-supported' by project revenues

Availability-payment P3s are often structured with the sponsoring government's expectation that project revenues will partially or fully offset the government's contractual obligations. Depending on the structure and performance of the project over time, we may view the availability-payment commitments as "self-supporting" and deduct them from some debt measures. This approach is similar to our treatment of certain types of government-issued debt as self-supporting.

We view an availability-payment P3 transaction as self-supporting based on two criteria. First, user charges earned from the project must demonstrate a track record of self-sufficiency and be credibly projected to continue to amply cover the government's obligations through the life of the obligation with a high level of confidence. Second, the structure must commit the project revenues to offset the government's obligations for the life of the commitment. For this purpose, the project revenues must also cover all operating and maintenance payments as well as the government availability payments. A project that meets these criteria would still be included in our measure of gross debt, but would be excluded from core measures of the government's net debt burden.

⁹ Debt is considered self-supporting if operating revenues net of operating expenditures (including depreciation) have been sufficient to cover principal and interest for the previous three years. If essential service debt (such as water, sewer, or electric) is not, it falls to one of the past three years; it will continue considered self-supporting and will be added to the debt burden.

Sub-factor 4.b: Debt to Revenues (5%)

Input: *Gross debt minus self-supporting debt, as a percentage of operating revenues*

Next, we evaluate net direct debt relative to operating revenues. This metric expresses the potential budgetary impact of future debt service. A high debt burden relative to operating revenues implies a possibility that debt will consume a greater portion of the local government's budget in future years.

We believe evaluating net direct debt relative to both full value and operating revenues is superior to evaluating either one alone because in tandem they express the obligations' potential pressure on the budget as well as on the revenue-generating resources the local government utilizes to fund the budget.

Sub-factor 4.c: 3-year Average of Moody's-Adjusted Net Pension Liability to Full Value (5%)

Input: *The average of Moody's-adjusted Net Pension Liability¹⁰ in each of the past three years, as a percentage of full value*

We seek to measure the magnitude of a local government's pension obligations (as adjusted by Moody's) relative to its tax base. Similar to the debt burden evaluation, we use the tax base as a proxy for future revenue-generating capacity to amortize accrued pension obligations for which trust assets are not currently set aside.

We use a three-year average of the net pension obligation to smooth the volatility inherent in a metric that changes with market interest rates and the value of pension plan assets.

Sub-factor 4.d: 3-year Average of Moody's-Adjusted Net Pension Liability to Operating Revenues (5%)

Input: *The average of Moody's-adjusted Net Pension Liability in each of the past three years, as a percentage of operating revenues*

This metric seeks to measure pension obligations relative to the size of the local government's budget.

The metric attempts to reflect the prospect that amortization of accrued net pension obligations could sap revenues out of future-year budgets and lead to funding shortfalls. Because pension contributions are for many governments a significant fixed-cost share of what is already typically the largest component of general government operations – salaries and benefits – they directly affect annual budgets and the ability to sustain essential services.

Overall, the pension scores are used as a starting point for an analysis of the pension position and its impact on operations. The analysis considers the funded status, future contributions, and overall liability in the context of the local government's long-term resources. The analysis is not driven solely by the ANPL number.

Also considered as part of this overall category are other post employment benefits (OPEB), which are primarily healthcare liabilities for retired workers. Municipalities typically do not fund their future healthcare liabilities, choosing instead to meet these payments on a pay-as-you-go basis. We do not add present-value measures of unfunded OPEB to the scorecard, as these obligations have proven in many jurisdictions to be subject to greater discretionary control by management. However, when OPEB obligations appear to be

¹⁰ For more detail on pensions, please see our [2016 factor methodology](#) that discusses adjustments to (a) state and local government reported pension data; a link to the actual and illustrative methodologies can be found in the Moody's Related Research section of this report.

particularly large relative to budget and tax base and management has not demonstrated a willingness to address related costs, we will factor this into our rating analysis through a below-the-line adjustment.

Costs of Funding Retirement Benefits

To provide sufficient funds to meet pension benefit payments when they are due, governments and their actuaries identify annual contributions sufficient to meet a pension plan's accrued obligations over a reasonable time period. The annual amount – known as the actuarially required contribution or ARC – consists of the present value of the future benefits accrued by employees during the current year (referred to as "normal" or "service" cost), plus the amortization of unfunded benefit liabilities accrued in past years.

This ARC was initially adopted by GASB as the standard for creating a sound annual pension contribution amount. Although there has not been uniformity across governments in the calculation of pension valuations and ARCs because of leeway provided by GASB rules, we have considered consistent adherence to a prudent actuarially determined pension funding plan as an indicator of sound budget management practices. Conversely, failure to follow such a plan is an indicator of structural budget imbalance and cost deferral that we view as credit negative. Employers contributing less than an actuarially determined contribution run the risk of experiencing rapid cost increases as unfunded liabilities grow and benefit payments become due. Although GASB has dispensed with providing funding guidance in its new pension accounting standards implemented in 2014 and 2015, and therefore ARC as such has disappeared, the concept and credit implications of adhering to sound pension funding practices remain unchanged.

While treated similarly to pensions in accounting standards, the costs of retiree health benefits have been approached differently by governments. Most governments meet the current expenses of the plans on a pay-as-you go basis. Since we do not view these liabilities as having the same contractual or constitutional protections as pension liabilities, we expect that governments will have some flexibility over time to manage these expenses. We view pre-funding of OPEB liabilities as moderately credit positive.

Below-the-line adjustments

Unusually weak or strong security features (negative or positive): General Obligation bonds sometimes have structural features that are fundamentally stronger than a local government simply paying debt service out of its operating revenues. For example, some structures employ a lock box, where funds from tax collections are transferred directly from a third-party tax collector to the trustee for the bonds and never flow into the issuer's own accounts; we may adjust the scorecard outcome upward due to such a structure. Conversely, if the courts were to interpret a state's GOULT security as weaker than the typical pledge, or if pensions were granted superior status to debt, we could notch the scorecard outcome down. Overall, this notching factor is designed to adjust the scorecard outcome when the security features enhance or weaken the factors on the scorecard.

Unusual risk posed by debt structure (negative): The structure of a local government's debt profile can pose additional risks not captured by the debt burden. A large amount of short-term notes without sufficient offsetting liquidity can expose the local government to market access risks. A large amount of variable-rate debt or swaps can expose a municipality to a variety of risks, including termination risk, counterparty risk, and interest rate risk. Non-amortizing debt structures with bullet maturities are unusual for General Obligation bonds, and may also result in downward notching from the scorecard outcome.

History of missed debt service payments (negative): A historical default may reflect an elevated risk of failure to meet financial obligations going forward. Defaults frequently reflect poorly on management and the local government's willingness and/or ability to meet financial obligations. We include in this category not only

Scorecard Outcome	Overall Weighted Score
Aaa	0.5 to 1.5
Aa1	1.5 to 1.83
Aa2	1.83 to 2.17
Aa3	2.17 to 2.5
A1	2.5 to 2.83
A2	2.83 to 3.17
A3	3.17 to 3.5
Baa1	3.5 to 3.83
Baa2	3.83 to 4.17
Baa3	4.17 to 4.5
Ba1	4.5 to 4.83
Ba2	4.83 to 5.17
Ba3	5.17 to 5.5
B1	5.5 to 5.83
B2	5.83 to 6.17
B3 and below	6.17 to 6.5

Assumptions, Limitations and Rating Considerations Not Covered in the Scorecard

This methodology and scorecard describe generally how we formulate ratings for counties, cities, school districts, and special districts in the US. The methodology and scorecard reflect current rating practices, and capture the factors we believe are most relevant to local governments' long-term credit quality, but it is not an exhaustive discussion of all factors that Moody's analysts consider in every US local government rating.

The rating methodology scorecard incorporates a trade-off between simplicity that enhances transparency and greater complexity that would enable the scorecard outcomes to map more closely to actual ratings. The scorecard's four rating factors and 12 sub-factors do not constitute an exhaustive treatment of all of the considerations that are important to local government ratings.

In choosing metrics for the methodology scorecard, we have excluded certain factors that are important to ratings but may be either subjective or based on predictions about future events, although such considerations may be important in individual rating determinations. Accordingly, ranking the factors by rating category in a grid would in some cases suggest too much precision and stability in the relative ranking of particular local governments. The expectation that a local government's budgetary process may reach stalemate in the upcoming budgetary cycle is an example of a factor that has not been included in the scorecard but may factor into a rating.

Ratings may also reflect circumstances in which the actual weighting of a particular factor or sub-factor is significantly different from the weighting suggested by the scorecard. For example, a local government's multi-year spending trend, severe illiquidity, or persistent retirement system underfunding may pressure the financial stability of the local government so significantly that we feel the scorecard-assigned weighting of one particular factor or sub-factor is insufficient. This variation in weighting as a rating consideration can also apply to factors not represented in the scorecard.

defaults on other General Obligation bonds or guarantees with GO backing, but on non-parity obligations such as a lease revenue bond. The magnitude of notching, if any, depends on the timeframe for the cure if any, changes instituted since the default, and the reason for default or missed payment.

Other considerations not on the scorecard that may lead to scorecard adjustments

- » Very high or low debt service relative to budget
- » Very high or low overall debt burden (including overlapping debt)
- » Heavy capital needs implying future debt increases
- » Unusually slow or rapid amortization of debt principal (gauged by the percentage of principal repaid within 10 years)
- » Other post-employment benefits (OPEB), the most significant of which is retiree healthcare liabilities, when they have the potential to significantly constrain operational flexibility

Determining the Scorecard Outcome

To determine the scorecard outcome, each of the assigned scores for the sub-factors is converted into a numerical value based on the following scale:

Rating Category	Aaa	Aa	A	Baa	Ba	B and below
	1	2	3	4	5	6

Each sub-factor's value is multiplied by its assigned weight and then summed to produce a weighted average score. This score is then mapped to the ranges specified in the table below, and a corresponding alpha-numeric outcome is determined based on where the total score falls within the ranges. This produces the scorecard outcome. This scorecard outcome is then adjusted up or down, in minimum half-notch increments, for applied notching considerations. A half-notch adjustment up or down may not necessarily result in a change to the adjusted scorecard outcome, depending on the raw score. The outcome of this weighted average approach is one input into our credit analysis of local government General Obligation bonds.

We use both historical and projected financial results in the rating process. Moody's ratings are forward-looking and incorporate our expectations for future financial and operating performance. Accordingly, we may make adjustments to the quantitative factors based on anticipated near-term results. In some cases, confidential information that we cannot publish may inform our expectations for future performance. In other cases, we estimate future results based upon past performance, industry trends, near-term borrowing plans, and other factors. Historical results help us understand patterns and trends for a local government's performance as well as for peer comparison.

How the US Government Bond Rating Can Affect a Local Government Rating

Moody's analysis to determine whether a municipal rating is linked to the US government's rating focuses on specific metrics such as federal procurement activity, federal employment and healthcare employment as indicators of economic sensitivity. Medicaid expenditures for states and public hospital expenditures for local governments as indicators of direct exposure to federal spending are also considered, along with the presence of short-term or puttable debt as an indicator of exposure to capital markets disruptions.

RATING METHODOLOGY: US LOCAL GOVERNMENT GENERAL OBLIGATION DEBT

Appendix A: US Local Government General Obligation Scorecard

	Very Strong	Strong	Moderate	Weak	Poor	Very Poor	
	Aaa	Aa	A	Baa	Ba	B & Below	Weight
Economy/Tax Base (30%)							
Tax Base Size: Full Value	> \$12B	\$12B ≥ n > \$1.4B	\$1.4B ≥ n > \$240M	\$240M ≥ n > \$120M	\$120M ≥ n > \$60M	≤ \$60M	10%
Full Value Per Capita	> \$150,000	\$150,000 ≥ n > \$65,000	\$65,000 ≥ n > \$35,000	\$35,000 ≥ n > \$20,000	\$20,000 ≥ n > \$10,000	≤ \$10,000	10%
Socioeconomic Indices: MFI	> 150% of US median	150% to 90% of US median	90% to 75% of US median	75% to 50% of US median	50% to 40% of US median	≤ 40% of US median	10%
Finances (30%)							
Fund Balance as % of Revenues	> 30% > 25% for School Districts	30% ≥ n > 15% 25% ≥ n > 10% for SD	15% ≥ n > 5% 10% ≥ n > 2.5% for SD	5% ≥ n > 0% 2.5% ≥ n > 0% for SD	0% ≥ n > -2.5% 0% ≥ n > -2.5% for SD	≤ -2.5% ≤ -2.5% for SD	10%
5-Year Dollar Change in Fund Balance as % of Revenues	> 25%	25% ≥ n > 10%	10% ≥ n > 0%	0% ≥ n > -10%	-10% ≥ n > -18%	≤ -18%	5%
Cash Balance as % of Revenues	> 25% > 10% for School Districts	25% ≥ n > 10% 10% ≥ n > 5% for SD	10% ≥ n > 5% 5% ≥ n > 2.5% for SD	5% ≥ n > 0% 2.5% ≥ n > 0% for SD	0% ≥ n > -2.5% 0% ≥ n > -2.5% for SD	≤ -2.5% ≤ -2.5% for SD	10%
5-Year Dollar Change in Cash Balance as % of Revenues	> 25%	25% ≥ n > 10%	10% ≥ n > 0%	0% ≥ n > -10%	-10% ≥ n > -18%	≤ -18%	5%
Management (20%)							
Institutional Framework	Very strong legal ability to match resources with spending	Strong legal ability to match resources with spending	Moderate legal ability to match resources with spending	Limited legal ability to match resources with spending	Poor legal ability to match resources with spending	Very poor or no legal ability to match resources with spending	10%
Operating History: 5-Year Average of Operating Revenues / Operating Expenditures	> 1.05x	1.05x ≥ n > 1.02x	1.02x ≥ n > 0.98x	0.98x ≥ n > 0.95x	0.95x ≥ n > 0.92x	≤ 0.92x	10%
Debt/Pensions (20%)							
Net Direct Debt / Full Value	< 0.75%	0.75% ≤ n < 1.75%	1.75% ≤ n < 4%	4% ≤ n < 10%	10% ≤ n < 15%	≥ 15%	5%
Net Direct Debt / Operating Revenues	< 0.33x	0.33x ≤ n < 0.67x	0.67x ≤ n < 3x	3x ≤ n < 5x	5x ≤ n < 7x	> 7x	5%
3-Year Average of Moody's Adjusted Net Pension Liability / Full Value	< 0.9%	0.9% ≤ n < 2.1%	2.1% ≤ n < 4.8%	4.8% ≤ n < 12%	12% ≤ n < 18%	> 18%	5%
3-Year Average of Moody's Adjusted Net Pension Liability / Operating Revenues	< 0.4x	0.4x ≤ n < 0.8x	0.8x ≤ n < 3.6x	3.6x ≤ n < 6x	6x ≤ n < 8.4x	> 8.4x	5%

Scorecard: US Local Government General Obligation Bonds

Adjustments/Notching Factors

<i>Description</i>	<i>Direction</i>
Economy/Tax Base	
Institutional presence	up
Regional economic center	up
Economic concentration	down
Outsized unemployment or poverty levels	down
Other analyst adjustment to Economy/Tax Base factor (specify)	up/down
Finances	
Outsized contingent liability risk	down
Unusually volatile revenue structure	down
Other analyst adjustment to Finances factor (specify)	up/down
Management	
State oversight or support	up/down
Unusually strong or weak budgetary management and planning	up/down
Other analyst adjustment to Management factor (specify)	up/down
Debt/Pensions	
Unusually strong or weak security features	up/down
Unusual risk posed by debt/pension structure	down
History of missed debt service payments	down
Other analyst adjustment to Debt/Pensions factor (specify)	up/down
Other	
Credit event/trend not yet reflected in existing data sets	up/down

Appendix B: Moody's Pension Adjustments

For more detail on pensions, please see our cross-sector methodology that discusses adjustments to US state and local government reported pension data. A link to our sector and cross-sector methodologies can be found in the Moody's Related Research section of this report.

Appendix C: Criteria for Sufficient Information to Assign or Maintain Ratings

If, in our opinion, sufficient information to effectively assess creditworthiness is not available and is unlikely to soon become available, we will decline to assign ratings, or we will withdraw outstanding ratings for a rated entity. If we do not have audited financial statements within 12 months after the end of the fiscal year and do not have sufficient, reliable information to support a credit analysis, we will withdraw the rating. To support ratings on entities with material pension liabilities, we expect regular updates to pension valuations or equivalent measures.

In the US public finance sector, pension valuations commonly lag a government's financial reporting date by six to 12 months. We would view valuation information that lags by more than 24 months to be non-timely and as possible grounds for rating withdrawal.

Appendix D: Framework for Measuring Enterprise or Contingent Liability Risk

Contingent liabilities represent a key credit risk for the small subset of local governments that provide debt guarantees or other financial support for non-essential enterprises and projects. Through the economic downturn and recovery there has been an increase in the number of failing non-essential or otherwise risky enterprises, which have the potential to weigh on local governments that have provided guarantees for these enterprises. Therefore, we may make a downward adjustment to the scorecard outcome for "Outsized Enterprise or Contingent Liability Risk."

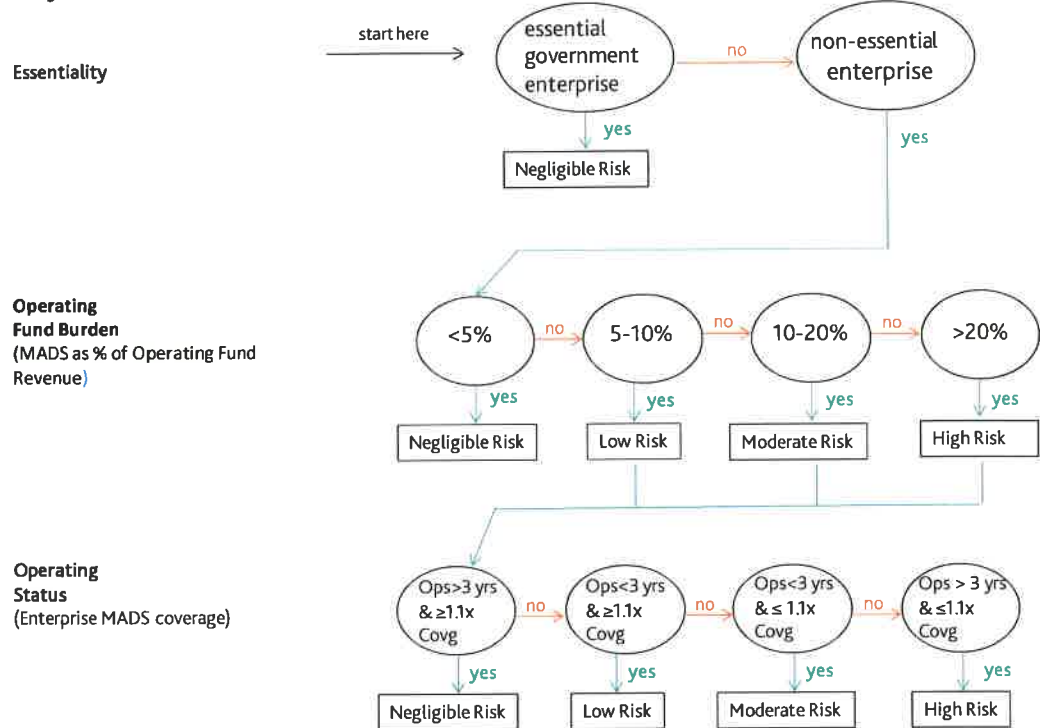
As discussed under sub-factor 4.a, Debt to Full Value, our calculation of an issuer's debt includes all third-party debt guaranteed by that issuer. Our calculation of debt subtracts out guaranteed (or direct) debt for essential enterprises that are covering debt service from their own operations. However, we do not subtract guaranteed debt for non-essential enterprises, even if a history of self-support exists.

In addition, enterprise or contingent liabilities can pressure an issuer's finances, when the enterprise fails to perform as expected and the issuer must pay its debt service. We consider a below-the-line adjustment to the scorecard outcome after analysis of additional factors that determine the magnitude of contingent liability risk. These factors include:

- » Effect of non-essentiality of the guaranteed enterprise or project on likelihood or willingness of local government to honor obligation.
 - Generally, we consider water, sewer, storm water, electric and gas enterprises to be "essential government enterprises" because they tend to be necessary to the health and welfare of the community and are therefore likely to garner strong public support; as businesses, they enjoy a relatively inelastic demand. They also often enjoy a monopoly within the service area, insulating them from competition from the private sector. We will not typically make additional adjustments to the scorecard outcomes of issuers who have guaranteed debt for such enterprises. Less or non-essential enterprises, such as sports arenas, recreation facilities or economic development projects that are directly exposed to market forces, may have limited support and at higher risk of unwillingness by the obligor to honor the liability.
- » Local government's financial ability to cover debt service
 - In order to account for the potential full effect of a contingent liability to the local government's operations, we look at the maximum annual debt service (MADS) of the guaranteed debt of the enterprise relative to total operating fund revenues. In general, we consider MADS that falls below 5% of operating fund revenues to present little or minimal risk to a local government's operations. Once MADS goes above 20% of revenues, we believe the risk is high.
- » Likelihood of the enterprise's need for financial support from the local government
 - Once we have established the risk to the local government's operations of the full contingent liability, we explore the likelihood that an enterprise or project's net revenues will fall short of full debt service. The history of the enterprise's operations and track record of MADS coverage provide key data to assist in determining the risk the local government will need to subsidize the debt service. We consider the enterprise to pose little or no risk if it has at least a 3-year operating history that demonstrates 1.1 times coverage of MADS from net revenues. The magnitude of the risk increases with a shorter history of adequate coverage and even more so if there is a history of coverage falling below 1.1 times.

The flow chart below illustrates the analysis that we undertake to determine the magnitude of contingent liability risk to determine whether, and by how much, to adjust the scorecard based on contingent liability risk. There may be additional considerations we include in our analysis as well. If the enterprise's liquidity is constrained, for example, it may need additional external support from the local government when revenues cannot cover expenditures.

Analytic Factor



Source: Moody's

Appendix E: General Obligation Limited Tax Debt

In this Appendix, we describe our approach for evaluating US Local Government Limited Tax (GOLT) debt of US local governments. GOLT credit quality is closely related to the quality of the local government's general obligation unlimited tax (GOULT) pledge.

The relationship between a GOULT pledge and a GOLT pledge is defined by the degree to which the GOLT pledge is indeed "limited" from both a legal and practical perspective. A GOULT pledge legally commits the local government to levy an unlimited ad valorem property tax to pay debt service, but a GOLT pledge explicitly limits this commitment in some manner. The nature of the limitations vary, but our fundamental assessment of GOLT debt is similar to our approach to the GOULT security in that we recognize a broad pledge of available resources available to pay bondholders -- both pledges are, after all, general obligations.

The revenues pledged to pay GOLT debt service are derived from the same economic base, fall under the same operating structure and are managed by the same governmental entity. Thus, we rarely rate an issuer's GOLT debt more than one notch lower than its GOULT rating¹² and often rate the two types of debt at the same level, if the limitation does not greatly impair a local government's ability to pay GOLT debt relative to GOULT debt. To the degree that a GOLT debt issue includes a "full faith and credit" or other broad revenue pledge similar to the GOULT, the issuer is obligated to draw from all of its resources to pay debt service, not just from property tax revenue. Thus, in such cases there is generally little practical distinction between GOULT and GOLT obligations.

Legal Limitation on Property Taxation Forms Basis for Limited Tax Pledge

State law establishes the legal limitation to local government property taxation that forms the basis of a GOLT security pledge. Such tax limits vary by state and sometimes by sector within a state. The key factor that makes the GO security tax pledge limited is a restriction that legally curtails the local government's authority to raise ad valorem property taxes to any extent to pay debt service.

The two most common types of legal limitations to ad valorem property taxes that may result in a limited tax pledge are:

- » limitations on the property tax rate;
- » limitations on the property tax levy dollar amount or tax yield¹³

Limitations on the property tax rate: Some property tax limitations place a cap on the overall tax rate, representing an overall maximum level to which a local government may legally increase the tax rate. Others limit the amount by which a local government can increase the rate annually. A state may also have limits on both the overall tax rate and annual increases.

When assessed values are growing, a tax rate cap is less restrictive than when values are flat or declining, because more value is captured within the rate, resulting in additional tax yield per dollar of millage (i.e., the amount of tax levied per \$1,000 of assessed value). When the tax rate is subject to an overall cap and property values decline, the local government's taxing power also declines since the top allowable tax rate yields a smaller amount of property tax revenue. Limits on annual tax rate increases when property values

¹² The reference GOULT rating may be a rating on a GOULT, an issuer rating or the equivalent.

¹³ The tax yield is the amount of money generated by applying a tax rate to a government's assessed property value, adjusted by a projected collection rate.

are declining prevent an issuer from raising the tax rate to a level that holds the tax yield constant, resulting in the local government collecting less property tax revenue.

Limitations on the levy dollar amount: States may limit the total dollar amount of property tax a local government can levy on taxpayers. When these caps are set as a percentage of the total assessed value of the tax base, they fluctuate with growth or declines in the tax base.

When the levy dollar amount is limited to a certain annual growth rate, typically by a fixed percentage or a variable percentage based on indices such as inflation, the limitation is not affected by fluctuations in property values. If a local government experiences a decline in its assessed value, it can increase its levy up to the dollar limit, regardless of the rate that might be required. States may also allow a local government to "bank" unused levy capacity if it chooses not to increase the levy to the limit in any given year, carrying that additional taxing margin into future years.

Depending upon the state and sector, local governments may be subject to one or both rate and levy dollar amount limitations.

Other limitations: Several states impose limitations on the amount that a local government's assessed value may grow in any given year, regardless of real property market value growth. Assessed value limitations in the absence of rate or levy limitations do not hinder a municipality's legal ability to generate revenue for debt repayment and therefore do not, in and of themselves, affect the pledge on the repayment of debt. This type of limitation can be used to control growth within certain property classes, for instance, if residential assessed values are subject to a narrower growth rate than commercial values. If there is no tax rate limit, the governmental issuer retains the legal authority to raise the tax rate to generate any level of revenue. However, assessed value growth limitations, when combined with rate or levy dollar amount limitations, further limit the taxing power of a local government debt issuer.

GOLT Debt Rated No More than One Notch Below GOULT Rating in Most Cases

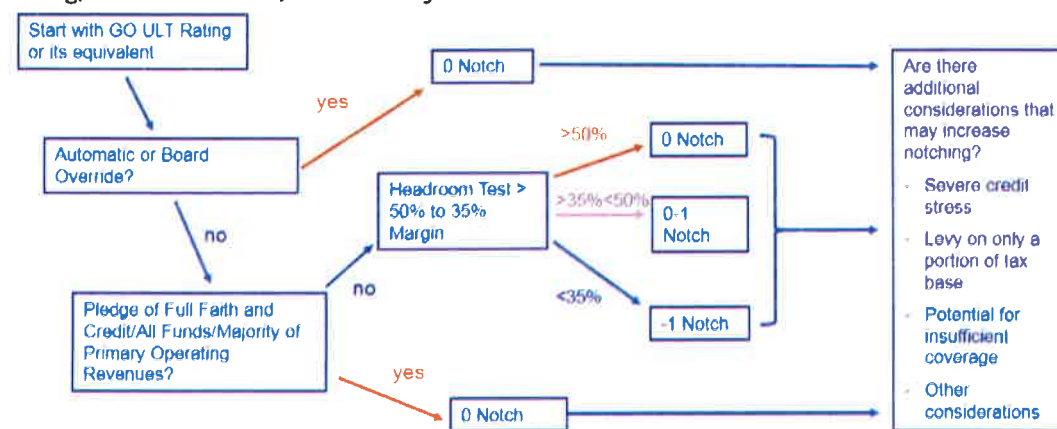
When rating general obligation limited tax obligations, the issuer's GOULT rating or its equivalent is the starting point for our analysis. Given the close alignment between the two types of debt, we generally rate GOLT debt no more than one notch lower than the local government's GOULT rating. The pledged tax revenues for both GOULT and GOLT debt are derived from the same economic base. Local governments also typically budget both GOULT and GOLT debt service expenses as part of their general financial operations. Moreover, even the technically unlimited GOULT debt service pledge of a local government can come up against practical or economic limitations that impede the extent to which taxes can be raised.

The actual limitations for GOLT debt and the practical effect of a limitation vary between states and even sectors within a state. The legal framework of a tax limitation is often defined in such a way that the practical restrictions on a local government's ability to pay do not result in a measurable credit risk difference between GOULT and GOLT debt. Some state limitations provide a local government with a process that allows it to override the limit. GOLT debt is often additionally secured by a broad revenue pledge, such as a full faith and credit pledge, greatly reducing the legal and practical difference between the GOULT and GOLT pledges. Governments whose GOLT debt is only secured by a separate, dedicated levy may have additional taxing margin to cover projected growth in GOLT debt service or potential declines in assessed valuation. In cases where we determine that there are sufficient factors to mitigate the effect of the limitation, we rate the GOULT and GOLT debt at the same level. When there are insufficient mitigating factors, we typically rate GOLT debt one notch below the GOULT rating, and in rare cases, more than one notch.

The lower bound of an issuer's GOLT bond rating is typically defined by the rating on an issuer's lease revenue or lease appropriation debt, should any exist. A lease-backed or appropriation obligation is almost always subject to appropriation or abatement risk, and typically has one critical trait – there is no specific pledge of revenue or obligation of the local government to levy taxes to repay the lease.¹⁴ Outside extraordinary circumstances, we view bonds backed by a GOLT pledge to be at least as creditworthy as bonds secured by lease and annual appropriation revenues. GOLT bonds are not subject to annual appropriation or abatement risk, and GOLT bonds have an identified and, in many cases, pledged revenue stream for repayment, however limited.

There are three principal factors in our assessment of whether GOLT debt is rated the same as the GOULT rating or a notch below. These factors are: the ability to override the limit, the presence of a broad revenue pledge for the limited tax debt, and the amount of headroom relative to the limit. Sufficient strength in any of these factors typically leads to GOLT rating at parity with the GOULT rating. Thus, we may not assess each factor for each issuer. We also typically evaluate any additional considerations that may result in one or more notches between the GOLT and GOULT rating, as further discussed below. The flow chart below provides a schematic that illustrates our approach.

Summary of the Principal Factors in Assessing Whether the GOLT Rating is the Same as the GOULT Rating, One Notch Below, or Potentially Lower



Source: Moody's Investors Service

Factor 1: Assessing Whether the GOLT Debt Issuer Has the Authority to Override the Limitation

We assess the authority of a GOLT debt issuer to override the tax limit. Many states with local government entities that issue GOLT debt have legal provisions that allow local governments to override or exceed taxing limitations. We classify override provisions into three broad categories: automatic overrides; board overrides; and public votes to override. Each type of override has a process the local government must follow in order to exceed the tax limit. Our assessment of how much of a barrier the override process poses defines whether the GOLT rating can be brought to parity with the GOULT rating based on the strength of the override. We rate GOLT debt the same as the GOULT rating for automatic and board overrides, but overrides that require a public vote are not sufficient to rate at parity.

¹⁴ For information on our methodology that addresses lease obligations of U.S. states and local governments, please refer to Moody's Guide to Rating Methodologies in the Moody's Global Research section of this report.

- » Automatic overrides. We categorize an override as automatic if there is a legal mechanism that increases the property tax beyond the limitation without need for specific approvals. Automatic overrides would typically include situations where the state or an independent body has a formulaic or ministerial approach to determining if an override is warranted to meet debt service. For instance, if a property tax levy were limited in nature, but a state entity reviewed assessed property values relative to the level at the time of the locality's bond issuance and automatically adjusted the levy to generate revenues sufficient to meet debt service, it would constitute an automatic override.
- » Board override. Board overrides require the approval of the elected members of an issuing entity's governing board to exceed limitations on property tax revenues. Since there is little or no requirement for formal public approval, the limitation is subject only to board willingness. Given that the local government has direct control over the override, we generally rate GOLT debt the same as GOULT debt issued by local governments with this ability. In some rare cases, board willingness may be constrained by political considerations that result in limiting financial flexibility as if the override did not exist. In such cases, this would usually reflect an overall weakening of credit quality and impact the GOULT and GOLT ratings similarly.
- » Public vote to override. Local governments within certain states can exceed a property tax limitation only with the approval of local voters. The process is slower and more uncertain than an automatic or board override, and therefore has more limited effectiveness in insuring adequate resources for debt service. Accordingly, the ability to override the tax limit only with a public vote does not warrant rating a government's GOLT debt at the same level as its GOULT rating.

Factor 2: Assessing Whether the GOLT Debt Carries a Broad Revenue Pledge

GOLT debt falls into two broad categories with different risk profiles: 1) debt that is backed by an issuer's full faith and credit or similar broad revenue pledge that includes property tax limitations; and 2) debt that is backed only by a dedicated, limited rate, tax levy without a full faith and credit or similar pledge. This is a key distinction because the full, faith and credit pledge, or a similarly broad pledge of "all funds" or "a majority of primary operating revenues," encompasses all or most of a local government's resources, including all available revenues, and not just the revenues generated by single limited property tax.

The strength of the broad revenue pledge is the government's obligation and ability to marshal all of its resources to cover debt service. The broad pledge allows local governments to manage the payment of GOLT debt service in conjunction with the payment of GOULT debt service, if any exists, and all other operating expenses. A GOLT debt issuer with a broad revenue pledge is able to adjust its financial operations to prioritize the payment of all of its debt over other operating expenses, minimizing if not eliminating the risk differential between GOULT and GOLT debt. This is not only the case for local governments with one tax levy for all operating expenses, including debt service, but for those with dedicated limited property taxes for debt service, as long as the pledge on the GOLT debt includes most or all of their operating revenues. For most GOLT debt issuers that have a broad revenue pledge such as the full faith and credit pledge, we rate the GOLT the same as the GOULT rating.

There are also broad general revenue pledge securities that are not defined as a full faith and credit and the limitation is not based on ad valorem taxing power. The limitation is rather defined by certain funds or revenues that include the majority of the local government's operating revenues. If the security description in the offering documents states that the pledge is a general obligation, or the general obligation pledge is made clear elsewhere in the offering documents, the bonds are rated under the GOLT methodology. If the security is not clarified as a general obligation pledge, the security would be rated under the Lease, Appropriation, Moral Obligation, and Comparable Debt of US State and Local Governments Methodology.

Factor 3: Assessing Whether the GOLT Debt Issuer Has Sufficient Taxing Headroom

For GOLT debt secured by a dedicated tax levy which has neither an automatic/board override nor a full faith and credit or similarly broad pledge, the only revenue flexibility to pay debt service is reflected in taxing margin under the tax levy limitation. We assess the extent to which taxing margin is available to pay debt service by calculating or estimating taxing headroom, as discussed below.

We define taxing headroom as a GOLT issuer's projected capacity to generate additional property tax revenue within the legal limitation relative to debt service requirements. Taxing headroom is based on the projected maximum levy based on current taxable assessed valuation, less the current levy used for debt service, divided by GOLT maximum annual debt service (MADS), including debt service on all outstanding GOLT debt and our projection of additional GOLT debt (which may include authorized but unissued GOLT debt). For clarity, we would not include MADS on GOULT debt.

- » Taxing headroom = (projected maximum levy – amount of current levy used for debt service)/MADS
- » Projected maximum levy = maximum allowable tax rate x issuer's taxable assessed value (typically, current taxable assessed value is used, but in situations of a shrinking tax base, we may use a forward-looking taxable assessed value in the calculation).

This ratio provides insights into the additional tax revenue capacity available to the issuer, relative to MADS. Since this ratio does not include any haircut to the legal ability to raise the levy based on the local government's willingness to raise rates, in most cases we do not factor any assessed value growth into the calculation.

We rate dedicated levy GOLT debt a notch lower than the GOULT rating when a local government with no automatic/board override and no full faith and credit or similarly broad pledge has taxing headroom falling below 35% of MADS. For these issuers, we rate GOLT debt the same as the GOULT rating when a local government has taxing headroom that is greater than 50% of MADS. When headroom falls between 35% and 50% of MADS, we may rate GOLT debt at par with or a notch below the GOULT rating based on an overall prospective assessment of headroom, including tax base trends, the local economy and other considerations that provide directional indication to the level of headroom as a cushion relative to MADS. The rating of GOLT debt with headroom that is likely to return to 50% or more or where the strength and stability of the tax base makes further deterioration highly unlikely will in most cases remain at parity with the GOULT rating. When GOLT debt headroom is likely to dip below 35% or where tax base trends provides limited confidence in future levels, the GOLT debt is likely to be rated below the GOULT rating.

Some GOLT pledges include revenues from other non-property taxes, such as on sales or income, in addition to the dedicated property tax. While these additional revenues do not constitute a full faith and credit or similar pledge of most or all of a local government's resources, the GOLT debt issuer may have additional margin to raise those taxes to contribute to the payment of debt service. As such, we include in the taxing headroom calculation any taxing margin a local government has in other taxes if they are specifically pledged to the GOLT debt.

Additional Considerations that May Warrant a Greater Differential between GOLT and GOULT Ratings

In certain infrequent cases the specific credit characteristics of a GOLT pledge may lead to a rating that is lower relative to the GOULT rating than the outcome of applying the criteria in Factors 1, 2 or 3 would imply. The additional considerations include those that follow.

Severe Credit Stress: As a GOLT debt issuer's GOULT rating moves into the middle to low non-investment grade range, additional considerations may further expand the risk differential between the GOULT and GOLT rating. These low rating levels imply severe local government distress and elevated probability of default. Uncertainty around how a distressed local government manages its operations, including the payment of debt service, may increase the importance of the unlimited tax pledge relative to the limited tax pledge. As local governments approach default, we may adjust the differential between GOLT and GOULT based on our issuer-specific expectations regarding relative recovery rates for GOLT and GOULT debt.

Levy on only a Portion of the Base: We may also rate GOLT debt lower relative to the GOULT rating for local governments with investment grade GOULT ratings in rare cases where additional constraints exist. For example, some GOLT debt has a pledge of a dedicated tax levy on only a portion of a local government's tax base. In these cases, not only is the pledge on a specific limited tax, but the base from which the tax is levied is also limited relative to the base from which the tax pledged to GOULT debt is levied. The difference between the GOLT and GOULT ratings may widen depending on how much smaller the portion of the base pledged to GOLT debt is from the base pledged to GOULT debt. If the portion pledged to GOLT debt has a fundamentally different profile than the GOULT base, such as elevated concentration in specific tax payers or industries, the difference between the ratings may also widen.

Potential for Insufficient Coverage: An issuer's GOLT rating may have additional distance below its GOULT rating when our forward looking view indicates that the revenues from a dedicated levy will narrow to the extent that they could be insufficient to cover 100% of limited tax debt service. This may occur, for example, when a local government's tax base declines sharply over one or several years and the particular limitation prevents it from increasing the rate to counteract the loss in value. If the GOLT debt does not have the broad revenue pledge, the GOLT debt issuer may have few to no options to make full payment of the debt if the limited tax revenues continue to fall.

For example, certain GOLT bonds may be supported by a specific, voter-approved millage, but a severe recession might cause a very material decline in tax base, resulting in declining pledged revenues that, if they were to continue on the same trajectory, would become insufficient to cover debt service. In these cases, GOLT bonds would likely be rated more than one notch below the GOULT rating, particularly if the GOLT bonds did not benefit from any structural protections to offset the risk of insufficient revenues, such as a debt service reserve fund.

Enterprise Exposure: GOLT debt can be issued by special or limited purpose entities such as hospital districts or community colleges that are able to issue general obligation bonds with a pledge of proscribed property taxes levied within their district, but are not general governments, and which engage in enterprises that have some degree of competitive exposure and risk. For limited tax debt of these issuers, a broad "full faith and credit" pledge may not confer the same powers that a general government possesses. Often, the revenues that these issuers can levy are inherently significantly narrower than those of general local governments. For this reason, their GOLT ratings may have a greater differential below the GOULT rating.

Moody's Related Research

The ratings assigned in this sector are primarily determined by this rating methodology. Certain broad methodological considerations (described in one or more cross-sector methodologies) may also be relevant to the determination of specific ratings in this sector. Potentially related cross-sector rating methodologies can be found [here](#).

For data summarizing the historical robustness and predictive power of credit ratings assigned using this credit rating methodology, see [link](#).

Please refer to Moody's Rating Symbols & Definitions, which is available [here](#), for further information.

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Why It Matters

A local government's fiscal position determines its cushion against the unexpected, its ability to meet existing financial obligations, and its flexibility to adjust to new ones. Financial structure reflects how well a local government's ability to extract predictable revenues adequate for its operational needs are matched to its economic base.

The Finances category comprises two major components:

- » cash reserves and other liquid resources
- » the financial trend, which reflects on the quality of financial operations, the local government's ability to adjust to changing circumstances, and the potential for future stability or instability

Moody's financial analysis includes a review of historical financial performance as an indication of a local government's ability to weather budgetary pressures stemming from economic downturns or other factors. Our analysis focuses on multiyear financial trends, rather than performance in any given year, to indicate financial health over the medium term. Financial flexibility is a key area of analysis, as it provides insight into a local government's ability to maintain or augment its financial position going forward, ensuring a sufficient buffer to address any unexpected contingencies.

Moody's assessment of management includes a comparison of budget versus actual performance trends, focusing on the accuracy of both revenue and expenditure forecasts. Revenue forecasting is a key consideration, as overly optimistic revenue budgeting can lead to shortfalls within a fiscal year. The strongest financial managers work with information that is updated on a regular basis. For instance, property tax revenue projections will be more reliable if they are based on historic trends and also include reasonable assumptions about the future of the local real estate market, the direction of national interest rates, and the local government's likely tax collection rate. Similarly, strong sales tax revenue projections incorporate recent actual trends and indicators of likely future purchasing demand – such as population trend numbers, expected unemployment rates and the impact of current and expected nearby retail competition. The strongest management teams have a solid track record of meeting projections in key budget line items over several years.

Finally, school districts, as noted earlier, are local governments dedicated to a single purpose, often operating under extensive state supervision and with correspondingly limited revenue-raising abilities derived from a mix of property taxes and state aid—also state-controlled. School districts tend to have more predictable revenue composition and cost structures than most other types of local governments. Moody's has accordingly developed two separate sets of financial scoring, discussed below, to reflect the often less flexible but more stable financial position particular to school districts.

We note that the terminology for financial inputs may vary from state to state, reflecting minor differences in accounting formats. Despite these differences, the fundamental nature of the inputs remain consistent across all local governments.

Sub-factor 2.a: Fund Balance (10%)

Input: Available fund balance (Operating funds assets minus operating funds liabilities, adjusted for other resources or obligations that are available for operating purposes) as a percentage of operating revenues

Fund balance describes the net financial resources available to an entity in the short term. The input for this factor isn't simply General Fund balance; we include all reserves that our analysis finds is available for

Other considerations not on the scorecard that may lead to scorecard adjustments

- » Questionable balance sheet items that may distort fund balance
- » Large portion of fund balance that is restricted or unusable
- » Labor contracts that materially affect credit strength
- » Limited revenue raising ability: restrictive property tax cap, constraints on capturing tax base growth, or other levy-raising limitation
- » Limited ability to cut or control expenditures: limitation constrains budgetary flexibility to a degree not already captured in the scorecard
- » Heavy fixed costs, including contractually fixed costs such as pension payments

Factor 3: Management (20%)

	Aaa	Aa	A	Baa	Ba	B & Below	Weight
Institutional Framework	Very strong legal ability to match resources with spending	Strong legal ability to match resources with spending	Moderate legal ability to match resources with spending	Limited legal ability to match resources with spending	Poor legal ability to match resources with spending	Very poor or no legal ability to match resources with spending	10%
Operating History: 5-Year Average of Operating Revenues / Operating Expenditures	> 1.05x	1.05x ≥ n > 1.02x	1.02x ≥ n > 0.98x	0.98x ≥ n > 0.95x	0.95x ≥ n > 0.92x	≤ 0.92x	10%

Why It Matters

Both the legal structure of a local government and the practical environment in which it operates influence the government's ability to maintain a balanced budget, fund services, and continue tapping resources from the local economy. The legal and practical framework surrounding a local government shapes its ability and flexibility to meet its responsibilities.

The laws of each state establish a framework for its political subdivisions that determines what revenues they are empowered to raise and how much flexibility they have in increasing them, as well as what services they are required to provide and how much flexibility they have in cutting them.

Sub-factor 3.a: Institutional Framework (10%)

Input: An input of Aaa through B and below determined for each sector/state combination annually

This factor measures the municipality's legal ability to match revenues with expenditures based on its institutional apparatus: the constitutionally and legislatively conferred powers and responsibilities of the local government entity.

We determine one score for every state and sector combination. For example, all school districts in Ohio will have the same institutional framework score. Each year, we determine the institutional framework score to apply to all local governments in that state and sector based on the state/sector's legal edifice and any potential changes to it.

Department	Date Entered	Date Completed	Reason One Time Annual	Ref #	Description	Action To/From	Fund	Org.	Object	Amount	NOTES
PARKS & REC	1/13/2012	1/13/2012	ONE TIME	BM5008	TRANSFER	T	300	1652	6620	\$ 9,900.00	
CORRECTIONS	1/18/2012	1/19/2012	ONE TIME	BM5013	TRANSFER	T	002	2701	7170	\$ 9,999.00	
CIRCUIT COURT	1/27/2012	1/30/2012	ONE TIME	BM5030	TRANSFER	T	001	3001	6790	\$ 9,999.00	
FINANCE	1/30/2012	1/31/2012	ONE TIME	BM5032	TRANSFER	T	001	1404	5025	\$ 9,999.00	
CIRCUIT COURT	2/24/2012	2/29/2012	ONE TIME	BM5071	TRANSFER	T	001	3001	5025	\$ 9,999.00	
CIRCUIT COURT	2/24/2012	2/27/2012	ONE TIME	BM5072	TRANSFER	T	001	3001	6790	\$ 9,999.00	
CORRECTIONS	2/29/2012	3/1/2012	ONE TIME	BM5078	TRANSFER	T	001	2701	5030	\$ 9,999.00	
CORRECTIONS	3/1/2012	3/1/2012	ONE TIME	BM5081	TRANSFER	T	049	1403	5020	\$ 9,000.00	
PARKS & REC	3/7/2012	3/7/2012	ONE TIME	BM5101	TRANSFER	T	300	1652	6670	\$ 9,900.00	
NON DEPARTMENTAL	3/21/2012	3/21/2012	ONE TIME	BM5122	TRANSFER	T	001	5101	8080	\$ 9,999.00	
NON DEPARTMENTAL	3/30/2012	3/30/2012	ONE TIME	BM5144	TRANSFER	T	001	5101	6010	\$ 9,049.00	
EXECUTIVE'S OFFICE	4/2/2012	4/2/2012	ONE TIME	BM5148	TRANSFER	T	001	1001	5010	\$ 9,999.00	
COLLECTIONS	4/16/2012	4/17/2012	ONE TIME	BM5168	TRANSFER	T	049	1403	5020	\$ 8,000.00	
COLLECTIONS	4/17/2012	4/17/2012	ONE TIME	BM5167	TRANSFER	T	001	0112	5010	\$ 9,999.00	
COLLECTIONS	4/18/2012	4/18/2012	ONE TIME	BM5171	TRANSFER	T	049	1403	8060	\$ 9,757.00	
CORRECTIONS	4/23/2012	4/25/2012	ONE TIME	BM5180	TRANSFER	T	001	2701	5030	\$ 9,999.00	
BOE	4/26/2012	4/26/2012	ONE TIME	BM5185	TRANSFER	T	045	5007	6790	\$ 9,999.00	
PARKS & REC	4/26/2012	4/26/2012	ONE TIME	BM5186	TRANSFER	T	300	1652	8670	\$ 9,900.00	
NON DEPARTMENTAL	5/2/2012	5/2/2012	ONE TIME	BM5194	TRANSFER	T	001	5101	6790	\$ 9,999.00	
SHERIFF	5/15/2012	5/15/2012	ONE TIME	BM5210	TRANSFER	T	004	4201	7520	\$ 9,000.00	
CIRCUIT COURT	5/23/2012	5/24/2012	ONE TIME	BM5228	TRANSFER	T	001	3001	5030	\$ 9,999.00	
CORRECTIONS	5/23/2012	5/24/2012	ONE TIME	BM5233	TRANSFER	T	001	2701	5030	\$ 9,999.00	
CIRCUIT COURT	5/31/2012	5/31/2012	ONE TIME	BM5238	TRANSFER	T	001	3001	6790	\$ 9,999.00	
CIRCUIT COURT	5/31/2012	5/31/2012	ONE TIME	BM5238	TRANSFER	T	001	3001	6430	\$ 9,999.00	
NON DEPARTMENTAL	6/1/2012	6/1/2012	ONE TIME	BM5253	TRANSFER	T	001	5101	6790	\$ 9,999.00	
ASSESSMENT	6/19/2012	6/20/2012	ONE TIME	BM5282	TRANSFER	T	045	1902	5020	\$ 9,999.00	
FAMILY COURT	6/25/2012	6/26/2012	ONE TIME	BM5292	TRANSFER	T	001	2101	6780	\$ 9,999.00	
PUBLIC WORKS	6/26/2012	6/26/2012	ONE TIME	BM5299	TRANSFER	T	004	1506	6530	\$ 9,900.00	
NON DEPARTMENTAL	6/27/2012	6/27/2012	ONE TIME	BM5303	TRANSFER	T	001	5101	8510	\$ 9,000.00	
NON DEPARTMENTAL	6/28/2012	6/28/2012	ONE TIME	BM5307	TRANSFER	T	001	5101	6510	\$ 9,500.00	
CORRECTIONS	6/29/2012	6/29/2012	ONE TIME	BM5310	TRANSFER	T	001	2701	5030	\$ 9,999.00	
ASSESSMENT	7/2/2012	7/6/2012	ONE TIME	BM5313	TRANSFER	T	045	1902	5020	\$ 9,999.00	
PUBLIC WORKS	7/3/2012	7/3/2012	ONE TIME	BM5317	TRANSFER	T	004	1506	6530	\$ 9,900.00	
FAMILY COURT	7/3/2012	7/3/2012	ONE TIME	BM5319	TRANSFER	T	001	2101	5780	\$ 9,999.00	
CIRCUIT COURT	7/6/2012	7/9/2012	ONE TIME	BM5322	TRANSFER	T	001	3001	6430	\$ 9,999.00	
CIRCUIT COURT	7/6/2012	7/9/2012	ONE TIME	BM5322	TRANSFER	T	001	3001	6790	\$ 9,999.00	
NON DEPARTMENTAL	7/10/2012	7/10/2012	ONE TIME	BM5328	TRANSFER	T	003	5103	6430	\$ 9,999.00	
NON DEPARTMENTAL	7/10/2012	7/10/2012	ONE TIME	BM5328	TRANSFER	T	004	5104	6643	\$ 9,499.00	
CIRCUIT COURT	7/12/2012	7/13/2012	ONE TIME	BM5333	TRANSFER	T	001	3001	5030	\$ 9,999.00	
FACILITIES	7/13/2012	7/16/2012	ONE TIME	BM5340	TRANSFER	T	001	1204	5020	\$ 9,999.00	
ME'S OFFICE	7/16/2012	7/19/2012	ONE TIME	BM5344	TRANSFER	T	002	2001	8170	\$ 9,999.00	
PUBLIC WORKS	7/17/2012	7/19/2012	ONE TIME	BM5345	TRANSFER	T	004	1506	7440	\$ 9,900.00	
ASSESSMENT	7/19/2012	7/19/2012	ONE TIME	BM5347	TRANSFER	T	045	1902	5030	\$ 9,999.00	
FINANCE	7/23/2012	7/23/2012	ONE TIME	BM5352	TRANSFER	T	001	1404	8020	\$ 9,500.00	
FACILITIES	8/1/2012	8/2/2012	ONE TIME	BM5360	TRANSFER	T	001	1204	5020	\$ 9,999.00	
PUBLIC WORKS	8/1/2012	8/2/2012	ONE TIME	BM5382	TRANSFER	T	004	1506	6530	\$ 9,900.00	
CIRCUIT COURT	8/3/2012	8/3/2012	ONE TIME	BM5385	TRANSFER	T	001	3001	6661	\$ 9,999.00	
PUBLIC WORKS	8/3/2012	8/3/2012	ONE TIME	BM5389	TRANSFER	T	004	1506	7440	\$ 9,900.00	
CIRCUIT COURT	8/6/2012	8/13/2012	ONE TIME	BM5391	TRANSFER	T	001	3001	5030	\$ 9,999.00	
ME'S OFFICE	8/7/2012	8/8/2012	ONE TIME	BM5395	TRANSFER	T	002	2001	8170	\$ 9,999.00	
PARKS & REC	8/14/2012	8/15/2012	ONE TIME	BM5410	TRANSFER	T	003	1602	6450	\$ 9,900.00	
FACILITIES	8/21/2012	8/22/2012	ONE TIME	BM5424	TRANSFER	T	001	1210	6445	\$ 9,999.00	
FAMILY COURT	8/24/2012	8/27/2012	ONE TIME	BM5434	TRANSFER	T	001	2101	6080	\$ 9,999.00	
CORRECTIONS	8/24/2012	8/27/2012	ONE TIME	BM5435	TRANSFER	T	001	2701	5030	\$ 9,999.00	

CORRECTIONS	8/24/2012	8/27/2012	ONE TIME	BM5435	TRANSFER	T	008	2701	5030	\$	9,999.00
KCEB	8/27/2012	8/28/2012	ONE TIME	BM5439	TRANSFER	T	001	5401	6110	\$	9,998.00
PUBLIC WORKS	8/29/2012	8/30/2012	ONE TIME	BM5444	TRANSFER	T	004	1506	6530	\$	9,900.00
SHERIFF	8/31/2012	8/31/2012	ONE TIME	BM5451	TRANSFER	T	004	4201	7110	\$	9,999.00
SHERIFF	8/31/2012	8/31/2012	ONE TIME	BM5452	TRANSFER	T	048	4201	7520	\$	9,999.00
FAMILY COURT	8/31/2012	8/31/2012	ONE TIME	BM5461	TRANSFER	T	001	2101	6120	\$	9,999.00
PUBLIC WORKS	9/4/2012	9/5/2012	ONE TIME	BM5468	TRANSFER	T	004	1506	7440	\$	9,900.00
PUBLIC WORKS	9/4/2012	9/5/2012	ONE TIME	BM5468	TRANSFER	T	004	1506	6530	\$	9,900.00
ME'S OFFICE	9/4/2012	9/6/2012	ONE TIME	BM5470	TRANSFER	T	002	2001	5030	\$	9,999.00
SHERIFF	9/4/2012	9/7/2012	ONE TIME	BM5475	TRANSFER	T	004	4201	7110	\$	9,999.00
FACILITIES	9/4/2012	9/7/2012	ONE TIME	BM5477	TRANSFER	T	001	1204	5020	\$	9,999.00
CORRECTIONS	9/7/2012	9/11/2012	ONE TIME	BM5483	TRANSFER	T	001	2701	5030	\$	9,999.00
CORRECTIONS	9/10/2012	9/10/2012	ONE TIME	BM5483	TRANSFER	T	001	1210	6450	\$	9,999.00
CORRECTIONS	9/13/2012	9/17/2012	ONE TIME	BM5499	TRANSFER	T	001	2701	7130	\$	9,999.00
SHERIFF	9/18/2012	9/19/2012	ONE TIME	BM5506	TRANSFER	T	004	4201	7190	\$	9,999.00
ASSESSMENT	9/19/2012	9/20/2012	ONE TIME	BM5512	TRANSFER	T	045	1902	5020	\$	9,980.00
ME'S OFFICE	9/20/2012	9/20/2012	ONE TIME	BM5516	TRANSFER	T	002	2001	8150	\$	9,999.00
FAMILY COURT	9/24/2012	9/25/2012	ONE TIME	BM5529	TRANSFER	T	001	2101	6430	\$	9,999.00
FAMILY COURT	9/24/2012	9/25/2012	ONE TIME	BM5529	TRANSFER	T	001	2101	6420	\$	9,999.00
FAMILY COURT	9/24/2012	9/25/2012	ONE TIME	BM5529	TRANSFER	T	001	2101	6120	\$	9,999.00
KCEB	9/25/2012	9/28/2012	ONE TIME	BM5545	TRANSFER	T	001	5401	6110	\$	9,988.00
FACILITIES	10/1/2012	10/2/2012	ONE TIME	BM5548	TRANSFER	T	001	1204	5020	\$	9,999.00
CORRECTIONS	10/3/2012	10/5/2012	ONE TIME	BM5562	TRANSFER	T	008	2701	5030	\$	9,999.00
CORRECTIONS	10/3/2012	10/5/2012	ONE TIME	BM5562	TRANSFER	T	001	2701	5030	\$	9,999.00
CORRECTIONS	10/5/2012	10/9/2012	ONE TIME	BM5565	TRANSFER	T	001	1210	6445	\$	9,999.00
CORRECTIONS	10/5/2012	10/9/2012	ONE TIME	BM5565	TRANSFER	T	001	1210	6450	\$	9,999.00
PUBLIC WORKS	10/8/2012	10/10/2012	ONE TIME	BM5573	TRANSFER	T	004	1506	7420	\$	9,900.00
PUBLIC WORKS	10/8/2012	10/10/2012	ONE TIME	BM5573	TRANSFER	T	004	1506	7110	\$	9,900.00
CORRECTIONS	10/9/2012	10/10/2012	ONE TIME	BM5575	TRANSFER	T	001	2701	6080	\$	9,999.00
CIRCUIT COURT	10/16/2012	10/18/2012	ONE TIME	BM5592	TRANSFER	T	001	3001	8020	\$	9,999.00
PARKS & REC	10/16/2012	10/18/2012	ONE TIME	BM5602	TRANSFER	T	300	1653	6510	\$	9,300.00
FAMILY COURT	10/18/2012	10/18/2012	ONE TIME	BM5606	TRANSFER	T	010	2170	5060	\$	9,000.00
FAMILY COURT	10/22/2012	10/23/2012	ONE TIME	BM5616	TRANSFER	T	001	2101	6120	\$	9,999.00
FAMILY COURT	10/22/2012	10/23/2012	ONE TIME	BM5616	TRANSFER	T	001	2101	6420	\$	9,999.00
PARKS & REC	10/22/2012	10/23/2012	ONE TIME	BM5619	TRANSFER	T	003	1602	6440	\$	9,999.00
PUBLIC WORKS	10/23/2012	10/23/2012	ONE TIME	BM5624	TRANSFER	T	004	1506	6530	\$	9,900.00
PUBLIC WORKS	10/23/2012	10/23/2012	ONE TIME	BM5624	TRANSFER	T	004	1506	7440	\$	9,900.00
PARKS & REC	10/24/2012	10/24/2012	ONE TIME	BM5626	TRANSFER	T	002	1503	6790	\$	9,999.00
FACILITIES	10/30/2012	10/31/2012	ONE TIME	BM5633	TRANSFER	T	300	1666	6440	\$	9,999.00
CIRCUIT COURT	10/31/2012	10/31/2012	ONE TIME	BM5652	TRANSFER	T	001	1204	5055	\$	9,998.00
FACILITIES	11/2/2012	11/2/2012	ONE TIME	BM5661	TRANSFER	T	001	3001	8150	\$	9,999.00
PUBLIC WORKS	11/5/2012	11/5/2012	ONE TIME	BM5669	TRANSFER	T	001	1204	5020	\$	9,998.00
PUBLIC WORKS	11/5/2012	11/5/2012	ONE TIME	BM5669	TRANSFER	T	004	1506	7440	\$	9,900.00
PARKS & REC	11/5/2012	11/5/2012	ONE TIME	BM5671	TRANSFER	T	004	1506	7110	\$	9,900.00
PARKS & REC	11/7/2012	11/9/2012	ONE TIME	BM5675	TRANSFER	T	002	1503	6790	\$	9,999.00
PARKS & REC	11/7/2012	11/9/2012	ONE TIME	BM5676	TRANSFER	T	300	1666	7110	\$	9,900.00
PARKS & REC	11/9/2012	11/14/2012	ONE TIME	BM5683	TRANSFER	T	004	1506	6420	\$	9,900.00
CIRCUIT COURT	11/9/2012	11/14/2012	ONE TIME	BM5684	TRANSFER	T	003	1602	7110	\$	9,999.00
CIRCUIT COURT	11/9/2012	11/14/2012	ONE TIME	BM5687	TRANSFER	T	003	1605	8120	\$	9,999.00
CORRECTIONS	11/14/2012	11/14/2012	ONE TIME	BM5688	TRANSFER	T	001	3001	6661	\$	9,999.00
FACILITIES	11/14/2012	11/14/2012	ONE TIME	BM5688	TRANSFER	T	001	3001	8130	\$	9,999.00
LEGISLATURE	11/15/2012	11/15/2012	ONE TIME	BM5696	TRANSFER	T	001	1210	7330	\$	9,999.00
FAMILY COURT	11/20/2012	11/21/2012	ONE TIME	BM5703	TRANSFER	T	001	0301	6445	\$	9,999.00
FAMILY COURT	11/20/2012	11/21/2012	ONE TIME	BM5708	TRANSFER	T	001	2101	5010	\$	9,855.00
FAMILY COURT	11/20/2012	11/21/2012	ONE TIME	BM5708	TRANSFER	T	001	2101	6080	\$	9,999.00
FAMILY COURT	11/20/2012	11/21/2012	ONE TIME	BM5708	TRANSFER	T	001	2101	6120	\$	9,999.00
FAMILY COURT	11/20/2012	11/21/2012	ONE TIME	BM5708	TRANSFER	T	001	2101	6420	\$	9,999.00

97,607.00

\$

FAMILY COURT	11/20/2012	11/21/2012	ONE TIME	BM5708	TRANSFER	T	001	2101	6450	\$	9,999.00
FAMILY COURT	11/20/2012	11/21/2012	ONE TIME	BM5708	TRANSFER	T	001	2101	6510	\$	9,999.00
FAMILY COURT	11/20/2012	11/21/2012	ONE TIME	BM5708	TRANSFER	T	001	2101	6780	\$	9,999.00
FAMILY COURT	11/20/2012	11/21/2012	ONE TIME	BM5708	TRANSFER	T	001	2101	6790	\$	9,999.00
FAMILY COURT	11/20/2012	11/21/2012	ONE TIME	BM5708	TRANSFER	T	001	2101	7230	\$	9,999.00
CIRCUIT COURT	11/20/2012	11/21/2012	ONE TIME	BM5714	TRANSFER	T	001	3001	8171	\$	9,999.00
CIRCUIT COURT	11/20/2012	11/21/2012	ONE TIME	BM5714	TRANSFER	T	001	3001	8170	\$	9,999.00
PARKS & REC	11/27/2012	11/27/2012	ONE TIME	BM5728	TRANSFER	T	300	1666	6440	\$	9,999.00
PARKS & REC	11/29/2012	11/29/2012	ONE TIME	BM5737	TRANSFER	T	300	1654	7230	\$	9,900.00
KCEB	11/29/2012	11/30/2012	ONE TIME	BM5739	TRANSFER	T	001	5401	6110	\$	9,998.00
KCEB	11/29/2012	11/30/2012	ONE TIME	BM5739	TRANSFER	T	001	5401	6620	\$	9,998.00
NON DEPARTMENTAL	11/29/2012	11/29/2012	ONE TIME	BM5740	TRANSFER	T	001	5101	6360	\$	9,999.00
PUBLIC WORKS	11/29/2012	11/29/2012	ONE TIME	BM5741	TRANSFER	T	004	1506	6430	\$	9,900.00
CORRECTIONS	11/29/2012	11/30/2012	ONE TIME	BM5751	TRANSFER	T	001	2701	5030	\$	9,999.00
CORRECTIONS	11/30/2012	11/30/2012	ONE TIME	BM5752	TRANSFER	T	001	5101	5130	\$	9,999.00
NON DEPARTMENTAL	11/30/2012	11/30/2012	ONE TIME	BM5752	TRANSFER	T	001	5101	5140	\$	9,999.00
SHERIFF	12/3/2012	12/3/2012	ONE TIME	BM5756	TRANSFER	T	004	4201	7110	\$	9,999.00
FAMILY COURT	12/4/2012	12/6/2012	ONE TIME	BM5764	TRANSFER	T	001	5101	5130	\$	9,999.00
FAMILY COURT	12/4/2012	12/6/2012	ONE TIME	BM5764	TRANSFER	T	001	5101	5140	\$	9,999.00
CIRCUIT COURT	12/4/2012	12/6/2012	ONE TIME	BM5766	TRANSFER	T	001	3001	8130	\$	9,999.00
CIRCUIT COURT	12/4/2012	12/6/2012	ONE TIME	BM5766	TRANSFER	T	001	3001	6661	\$	9,999.00
FACILITIES	12/5/2012	12/7/2012	ONE TIME	BM5779	TRANSFER	T	001	1204	5055	\$	9,999.00
PARKS & REC	12/6/2012	12/7/2012	ONE TIME	BM5780	TRANSFER	T	300	1686	7110	\$	9,999.00
PARKS & REC	12/6/2012	12/7/2012	ONE TIME	BM5781	TRANSFER	T	003	1602	6440	\$	9,900.00
PARKS & REC	12/10/2012	12/11/2012	ONE TIME	BM5789	TRANSFER	T	003	1802	7110	\$	9,999.00
ME'S OFFICE	12/11/2012	12/11/2012	ONE TIME	BM5797	TRANSFER	T	002	2001	6847	\$	9,999.00
ME'S OFFICE	12/11/2012	12/11/2012	ONE TIME	BM5797	TRANSFER	T	002	2001	6790	\$	9,999.00
FAMILY COURT	12/12/2012	12/12/2012	ONE TIME	BM5799	TRANSFER	T	001	2101	6120	\$	9,999.00
FAMILY COURT	12/12/2012	12/12/2012	ONE TIME	BM5799	TRANSFER	T	001	2101	7230	\$	9,999.00
CORRECTIONS	12/13/2012	12/13/2012	ONE TIME	BM5803	TRANSFER	T	001	2701	5030	\$	9,999.00
CORRECTIONS	12/13/2012	12/13/2012	ONE TIME	BM5803	TRANSFER	T	008	2701	5030	\$	9,999.00
FACILITIES	12/13/2012	12/13/2012	ONE TIME	BM5804	TRANSFER	T	001	1210	6445	\$	9,999.00
NON DEPARTMENTAL	12/20/2012	12/21/2012	ONE TIME	BM5814	TRANSFER	T	004	5104	6310	\$	9,999.00
JCOTF	12/20/2012	12/20/2012	ONE TIME	BM5816	TRANSFER	T	008	4151	6844	\$	9,385.00
PARKS & REC	12/28/2012	12/28/2012	ONE TIME	BM5834	TRANSFER	T	300	1666	6440	\$	9,999.00
KCEB	12/31/2012	12/31/2012	ONE TIME	BM5840	TRANSFER	T	001	5401	6110	\$	9,998.00
KCEB	12/31/2012	12/31/2012	ONE TIME	BM5840	TRANSFER	T	001	5401	6620	\$	9,998.00

Department	Date Entered	Date Completed	Reason One Time Annual	Ref #	Description	Action To/From	Fund	Org.	Object	Amount	NOTES
FAMILY COURT	1/8/2013	1/8/2013	ONE TIME	BM5856	TRANSFER	T	001	2101	5055	\$ 9,999.00	
COUNSELOR'S OFFICE	1/4/2013	1/8/2013	ONE TIME	BM5861	TRANSFER	T	001	1101	5010	\$ 9,999.00	
PROSECUTOR	1/9/2013	1/9/2013	ONE TIME	BM5863	TRANSFER	T	008	4156	7230	\$ 9,900.00	
CIRCUIT COURT	1/22/2013	1/23/2013	ONE TIME	BM5878	TRANSFER	T	001	3001	6140	\$ 9,999.00	
CORRECTIONS	1/30/2013	1/31/2013	ONE TIME	BM5899	TRANSFER	T	001	2701	5030	\$ 9,999.00	
PARKS & REC	1/31/2013	1/31/2013	ONE TIME	BM5900	TRANSFER	T	003	1603	5020	\$ 9,999.00	
NON-DEPARTMENTAL	1/31/2013	1/31/2013	ONE TIME	BM5901	TRANSFER	T	004	5104	6020	\$ 9,999.00	
NON-DEPARTMENTAL	2/5/2013	2/5/2013	ONE TIME	BM5908	TRANSFER	T	004	5104	6020	\$ 9,999.00	
FACILITIES	2/5/2013	2/5/2013	ONE TIME	BM5913	TRANSFER	T	001	1204	7370	\$ 9,999.00	
PARKS & REC	2/8/2013	2/8/2013	ONE TIME	BM5919	TRANSFER	T	300	1652	8060	\$ 9,999.00	
CIRCUIT COURT	2/8/2013	2/8/2013	ONE TIME	BM5921	TRANSFER	T	001	3001	6140	\$ 9,999.00	
CIRCUIT COURT	2/8/2013	2/8/2013	ONE TIME	BM5921	TRANSFER	T	001	3001	6730	\$ 9,999.00	
FAMILY COURT	2/14/2013	2/14/2013	ONE TIME	BM5934	TRANSFER	T	001	2101	5055	\$ 9,999.00	
PUBLIC WORKS	2/25/2013	2/28/2013	ONE TIME	BM5939	TRANSFER	T	004	1506	5010	\$ 9,999.00	
NON-DEPARTMENTAL	3/1/2013	3/4/2013	ONE TIME	BM5943	TRANSFER	T	004	5104	6020	\$ 9,999.00	
PUBLIC WORKS	3/1/2013	3/4/2013	ONE TIME	BM5944	TRANSFER	T	004	1506	5010	\$ 9,999.00	
PARKS & REC	3/1/2013	3/4/2013	ONE TIME	BM5946	TRANSFER	T	003	1605	8170	\$ 9,900.00	
CORRECTIONS	3/11/2013	3/11/2013	ONE TIME	BM5968	TRANSFER	T	001	2701	5025	\$ 9,999.00	
PUBLIC WORKS	3/11/2013	3/12/2013	ONE TIME	BM5969	TRANSFER	T	004	1501	6795	\$ 9,999.00	
SHERIFF	3/26/2013	3/27/2013	ONE TIME	BM6000	TRANSFER	T	004	4201	8170	\$ 9,999.00	
COMBAT	3/28/2013	3/28/2013	ONE TIME	BM6015	TRANSFER	T	008	4401	5025	\$ 9,999.00	
NON-DEPARTMENTAL	4/1/2013	4/2/2013	ONE TIME	BM6021	TRANSFER	T	004	5104	6020	\$ 9,999.00	
COMBAT	4/4/2013	4/5/2013	ONE TIME	BM6026	TRANSFER	T	008	4401	5025	\$ 9,999.00	
CORRECTIONS	4/4/2013	4/5/2013	ONE TIME	BM6030	TRANSFER	T	001	2701	5025	\$ 9,999.00	
NON-DEPARTMENTAL	4/4/2013	4/4/2013	ONE TIME	BM6031	TRANSFER	T	001	5101	6020	\$ 9,999.00	
FACILITIES	4/9/2013	4/10/2013	ONE TIME	BM6041	TRANSFER	T	001	1204	6510	\$ 9,999.00	
PARKS & REC	4/11/2013	4/12/2013	ONE TIME	BM6047	TRANSFER	T	003	1605	8170	\$ 9,900.00	
PROSECUTOR	4/25/2013	4/26/2013	ONE TIME	BM6069	TRANSFER	T	008	4154	8120	\$ 9,900.00	
PUBLIC WORKS	5/1/2013	5/2/2013	ONE TIME	BM6074	TRANSFER	T	004	1506	5010	\$ 9,999.00	
NON-DEPARTMENTAL	5/1/2013	5/2/2013	ONE TIME	BM6075	TRANSFER	T	004	5104	6020	\$ 9,999.00	
PARKS & REC	5/1/2013	5/2/2013	ONE TIME	BM6079	TRANSFER	T	300	1654	6670	\$ 9,500.00	
NON-DEPARTMENTAL	5/6/2013	5/6/2013	ONE TIME	BM6090	TRANSFER	T	001	5101	6080	\$ 9,500.00	
COMBAT	5/10/2013	5/13/2013	ONE TIME	BM6099	TRANSFER	T	008	4401	5025	\$ 9,999.00	
CORRECTIONS	5/10/2013	5/20/2013	ONE TIME	BM6100	TRANSFER	T	001	2701	5025	\$ 9,999.00	reversed
NON-DEPARTMENTAL	5/16/2013	5/17/2013	ONE TIME	TB209/SC14	TRANSFER	T	001	5101	6020	\$ 9,500.00	Added to budget lines ONLY in TB
NON-DEPARTMENTAL	5/22/2013	5/22/2013	ONE TIME	BM6118	TRANSFER	T	001	5101	6020	\$ 9,500.00	Added to budget lines ONLY in TB
RECORDS	5/30/2013	5/31/2013	ONE TIME	BM6137	TRANSFER	T	001	1801	6080	\$ 9,999.00	Added to budget lines ONLY in TB
PUBLIC WORKS	6/3/2013	6/3/2013	ONE TIME	BM6144	TRANSFER	T	004	1506	5010	\$ 9,999.00	Added to budget lines ONLY in TB
CORRECTIONS	6/5/2013	6/7/2003	ONE TIME	BM6157	TRANSFER	T	001	2701	5025	\$ 9,999.00	Added to budget lines ONLY in TB
FACILITIES	6/11/2013	6/17/2013	ONE TIME	BM6163	TRANSFER	T	001	1204	5020	\$ 9,224.00	DONE IN TB

NON-DEPARTMENTAL	6/13/2013	6/13/2013	ONE TIME	BM6175	TRANSFER	T	045	4500	6080	\$	9,999.00	DONE IN TB
NON-DEPARTMENTAL	6/13/2013	6/14/2013	ONE TIME	BM6176	TRANSFER	T	004	5104	6020	\$	9,999.00	DONE IN TB
PARKS & REC	6/19/2013	6/19/2013	ONE TIME	BM6190	TRANSFER	T	300	1654	7031	\$	9,900.00	DONE IN TB
IT	6/19/2013	6/20/2013	ONE TIME	BM6194	TRANSFER	T	001	1305	5025	\$	9,500.00	DONE IN TB
NON-DEPARTMENTAL	7/1/2013	7/1/2013	ONE TIME	BM6219	TRANSFER	T	045	4500	6080	\$	9,999.00	DONE IN TB
SHERIFF	7/2/2013	7/2/2013	ONE TIME	BM6227	TRANSFER	T	004	4201	5025	\$	9,999.00	DONE IN TB
CIRCUIT COURT	7/9/2013	7/10/2013	ONE TIME	BM6243	TRANSFER	T	001	3001	8170	\$	9,999.00	
CORRECTIONS	7/15/2013	7/15/2013	ONE TIME	BM6253	TRANSFER	T	008	2701	5010	\$	9,999.00	
CORRECTIONS	7/15/2013	7/15/2013	ONE TIME	BM6253	TRANSFER	T	001	2701	5025	\$	9,999.00	
CORRECTIONS	7/15/2013	7/15/2013	ONE TIME	BM6254	TRANSFER	T	002	2701	6870	\$	9,999.00	
PARKS & REC	7/19/2013	7/24/2013	ONE TIME	BM6275	TRANSFER	T	003	1603	5025	\$	9,900.00	
PUBLIC WORKS	7/26/2013	7/29/2013	ONE TIME	BM6284	TRANSFER	T	002	1503	6460	\$	9,999.00	
KCEB	7/26/2013	7/29/2013	ONE TIME	BM6285	TRANSFER	T	001	5401	6020	\$	9,999.00	
RECORDS	7/26/2013	7/29/2013	ONE TIME	BM6286	TRANSFER	T	001	1801	8170	\$	9,999.00	
NON-DEPARTMENTAL	7/29/2013	7/29/2013	ONE TIME	BM6293	TRANSFER	T	045	4500	6020	\$	9,000.00	
CIRCUIT COURT	7/31/2013	7/31/2013	ONE TIME	BM6295	TRANSFER	T	001	3001	6510	\$	9,999.00	
CIRCUIT COURT	7/31/2013	7/31/2013	ONE TIME	BM6295	TRANSFER	T	001	3001	8020	\$	9,999.00	
CIRCUIT COURT	7/31/2013	7/31/2013	ONE TIME	BM6295	TRANSFER	T	001	3001	8170	\$	9,999.00	
NON-DEPARTMENTAL	8/1/2013	8/1/2013	ONE TIME	BM6296	TRANSFER	T	045	4500	6080	\$	9,999.00	
CORRECTIONS	8/1/2013	8/1/2013	ONE TIME	BM6297	TRANSFER	T	001	2701	5020	\$	9,999.00	
CORRECTIONS	8/5/2013	8/8/2013	ONE TIME	BM6304	TRANSFER	T	008	2701	5010	\$	9,999.00	
CORRECTIONS	8/5/2013	8/8/2013	ONE TIME	BM6304	TRANSFER	F	002	2701	6870	\$	9,999.00	
NON-DEPARTMENTAL	8/12/2013	8/12/2013	ONE TIME	BM6328	TRANSFER	T	001	5101	6080	\$	9,500.00	
PUBLIC WORKS	8/15/2013	8/16/2013	ONE TIME	BM6339	TRANSFER	T	002	1503	8120	\$	9,999.00	
PARKS & REC	8/22/2013	8/22/2013	ONE TIME	BM6347	TRANSFER	T	003	1602	6420	\$	9,900.00	
ASSESSMENT	8/22/2013	8/22/2013	ONE TIME	BM6349	TRANSFER	T	045	1902	5030	\$	9,999.00	
COLLECTIONS	8/22/2013	8/22/2013	ONE TIME	BM6350	TRANSFER	T	001	1403	6110	\$	9,999.00	
PUBLIC WORKS	8/22/2013	8/23/2013	ONE TIME	BM6355	TRANSFER	T	004	1501	6510	\$	9,999.00	
PARKS & REC	8/23/2013	8/23/2013	ONE TIME	BM6357	TRANSFER	T	300	1682	7350	\$	9,900.00	
FAMILY COURT	8/28/2013	8/29/2013	ONE TIME	BM6364	TRANSFER	T	001	2101	7230	\$	9,700.00	
FAMILY COURT	8/28/2013	8/29/2013	ONE TIME	BM6364	TRANSFER	T	001	2101	7601	\$	9,999.00	
FAMILY COURT	8/28/2013	8/29/2013	ONE TIME	BM6364	TRANSFER	T	001	2101	8020	\$	9,999.00	
FAMILY COURT	8/29/2013	8/29/2013	ONE TIME	BM6364	TRANSFER	T	001	2101	8120	\$	9,999.00	
CIRCUIT COURT	8/29/2013	8/30/2013	ONE TIME	BM6366	TRANSFER	T	001	3001	6510	\$	9,999.00	
CIRCUIT COURT	8/29/2013	8/30/2013	ONE TIME	BM6366	TRANSFER	T	001	3001	7601	\$	9,999.00	
CIRCUIT COURT	8/29/2013	8/30/2013	ONE TIME	BM6366	TRANSFER	T	001	3001	8020	\$	9,999.00	
CIRCUIT COURT	8/29/2013	8/30/2013	ONE TIME	BM6366	TRANSFER	T	001	3001	8170	\$	9,999.00	
FAMILY COURT	9/4/2013	9/5/2013	ONE TIME	BM6375	TRANSFER	T	001	2101	7601	\$	9,999.00	
FAMILY COURT	9/4/2013	9/5/2013	ONE TIME	BM6375	TRANSFER	T	001	2101	8020	\$	9,999.00	
FAMILY COURT	9/4/2013	9/5/2013	ONE TIME	BM6375	TRANSFER	T	001	2101	8120	\$	9,999.00	
COMBAT	9/5/2013	9/9/2013	ONE TIME	BM6379	TRANSFER	T	008	4401	5025	\$	9,999.00	
IT	9/5/2013	9/6/2013	ONE TIME	BM6382	TRANSFER	T	045	1305	6580	\$	9,200.00	

PUBLIC WORKS	9/5/2013	9/9/2013	ONE TIME	BM6385	TRANSFER	T	002	1503	8120	\$	9,999.00
SHERIFF	9/5/2013	9/6/2013	ONE TIME	BM6386	TRANSFER	T	004	4201	8170	\$	9,999.00
ASSESSMENT	9/11/2013	9/12/2013	ONE TIME	BM6397	TRANSFER	T	045	1902	5030	\$	9,999.00
SHERIFF	9/17/2013	9/18/2013	ONE TIME	BM6408	TRANSFER	T	004	4201	7110	\$	9,999.00
CIRCUIT COURT	9/19/2013	9/20/2013	ONE TIME	BM6416	TRANSFER	T	001	3001	6510	\$	9,999.00
CIRCUIT COURT	9/19/2013	9/20/2013	ONE TIME	BM6416	TRANSFER	T	001	3001	7601	\$	9,999.00
CIRCUIT COURT	9/19/2013	9/20/2013	ONE TIME	BM6416	TRANSFER	T	001	3001	8020	\$	9,999.00
CIRCUIT COURT	9/19/2013	9/20/2013	ONE TIME	BM6416	TRANSFER	T	001	3001	8170	\$	9,999.00
RECORDS	9/19/2013	9/20/2013	ONE TIME	BM6420	TRANSFER	T	042	1801	8171	\$	9,900.00
NON-DEPARTMENTAL	9/23/2013	9/24/2013	ONE TIME	BM6427	TRANSFER	T	045	4500	6790	\$	9,999.00
PUBLIC WORKS	9/23/2013	9/24/2013	ONE TIME	BM6430	TRANSFER	T	004	1501	6510	\$	9,000.00
SHERIFF	9/25/2013	9/26/2013	ONE TIME	BM6444	TRANSFER	T	004	4201	6530	\$	9,000.00
PARKS & REC	10/1/2013	10/2/2013	ONE TIME	BM6464	TRANSFER	T	003	1603	5020	\$	9,900.00
FAMILY COURT	10/3/2013	10/4/2013	ONE TIME	BM6470	TRANSFER	T	001	2101	7601	\$	9,999.00
FAMILY COURT	10/3/2013	10/4/2013	ONE TIME	BM6470	TRANSFER	T	001	2101	8120	\$	9,999.00
FAMILY COURT	10/3/2013	10/4/2013	ONE TIME	BM6470	TRANSFER	T	001	2101	8020	\$	9,999.00
FAMILY COURT	10/3/2013	10/4/2013	ONE TIME	BM6470	TRANSFER	T	001	2101	6510	\$	9,999.00
SHERIFF	10/3/2013	10/4/2013	ONE TIME	BM6471	TRANSFER	T	004	4201	7110	\$	9,000.00
FAMILY SUPPORT	10/4/2013	10/7/2013	ONE TIME	BM6475	TRANSFER	T	001	4103	6662	\$	9,999.00
CIRCUIT COURT	10/7/2013	10/7/2013	ONE TIME	BM6482	TRANSFER	T	001	3001	6510	\$	9,999.00
CIRCUIT COURT	10/7/2013	10/7/2013	ONE TIME	BM6482	TRANSFER	T	001	3001	6580	\$	9,999.00
CIRCUIT COURT	10/7/2013	10/7/2013	ONE TIME	BM6482	TRANSFER	T	001	3001	7601	\$	9,999.00
CIRCUIT COURT	10/7/2013	10/7/2013	ONE TIME	BM6482	TRANSFER	T	001	3001	8020	\$	9,999.00
CIRCUIT COURT	10/7/2013	10/7/2013	ONE TIME	BM6482	TRANSFER	T	001	3001	8170	\$	9,999.00
SHERIFF	10/11/2013	10/14/2013	ONE TIME	BM6493	TRANSFER	T	004	4201	8170	\$	9,999.00
FACILITIES	10/11/2013	10/15/2013	ONE TIME	BM6498	TRANSFER	T	001	1204	5030	\$	9,999.00
PUBLIC WORKS	10/15/2013	10/16/2013	ONE TIME	BM6504	TRANSFER	T	002	1503	6510	\$	9,999.00
ME'S OFFICE	10/15/2013	10/16/2013	ONE TIME	BM6506	TRANSFER	T	002	2001	6790	\$	9,999.00
SHERIFF	10/21/2013	10/22/2013	ONE TIME	BM6520	TRANSFER	T	004	4201	8170	\$	9,999.00
PUBLIC WORKS	10/21/2013	10/22/2013	ONE TIME	BM6524	TRANSFER	T	004	1506	7110	\$	9,999.00
FACILITIES	10/21/2013	10/23/2013	ONE TIME	BM6525	TRANSFER	T	001	1210	6510	\$	9,999.00
FACILITIES	10/21/2013	10/23/2013	ONE TIME	BM6525	TRANSFER	T	008	2701	5025	\$	9,999.00
FACILITIES	10/21/2013	10/23/2013	ONE TIME	BM6525	TRANSFER	T	001	2701	5030	\$	9,999.00
JCDTF	10/21/2013	10/22/2013	ONE TIME	BM6526	TRANSFER	T	008	4151	6844	\$	9,900.00
NON-DEPARTMENTAL	10/23/2013	10/23/2013	ONE TIME	BM6534	TRANSFER	T	001	5101	8173	\$	9,999.00
PUBLIC ADMINISTRATOR	10/29/2013	10/31/2013	ONE TIME	BM6543	TRANSFER	T	002	3501	8020	\$	9,999.00
CORRECTIONS	10/29/2013	deleted	ONE TIME	BM6544	TRANSFER	T	001	2701	6080	\$	9,999.00
NON-DEPARTMENTAL	10/29/2013	10/30/2013	ONE TIME	BM6545	TRANSFER	T	008	5108	6080	\$	9,999.00
CIRCUIT COURT	10/31/2013	10/31/2013	ONE TIME	BM6549	TRANSFER	T	001	3001	6790	\$	9,999.00
NON-DEPARTMENTAL	10/31/2013	10/31/2013	ONE TIME	BM6551	TRANSFER	T	001	5101	6790	\$	9,999.00
NON-DEPARTMENTAL	11/1/2013	11/1/2013	ONE TIME	BM6555	TRANSFER	T	001	5101	6020	\$	9,999.00
NON-DEPARTMENTAL	11/1/2013	11/1/2013	ONE TIME	BM6556	TRANSFER	T	001	5101	6790	\$	9,999.00

REVERSED DUPLICATE

NON-DEPARTMENTAL	11/1/2013	11/1/2013	ONE TIME	BM6556	TRANSFER	T	001	5101	6080	\$	9,999.00
NON-DEPARTMENTAL	11/1/2013	11/1/2013	ONE TIME	BM6557	TRANSFER	T	008	5108	6080	\$	9,999.00
PUBLIC ADMINISTRATOR	11/1/2013	11/1/2013	ONE TIME	BM6558	TRANSFER	T	002	3501	8020	\$	9,999.00
COUNTY COUNSELOR	11/1/2013	11/1/2013	ONE TIME	BM6560	TRANSFER	T	001	1101	8171	\$	9,000.00
ME'S OFFICE	11/1/2013	11/1/2013	ONE TIME	BM6561	TRANSFER	T	002	2001	6790	\$	9,999.00
NON-DEPARTMENTAL	11/1/2013	11/1/2013	ONE TIME	BM6567	TRANSFER	T	001	5101	8171	\$	9,999.00
NON-DEPARTMENTAL	11/1/2013	11/1/2013	ONE TIME	BM6567	TRANSFER	T	001	5101	8173	\$	9,999.00
SHERIFF	11/1/2013	11/4/2013	ONE TIME	BM6568	TRANSFER	T	004	4201	7110	\$	9,999.00
SHERIFF	11/1/2013	11/4/2013	ONE TIME	BM6568	TRANSFER	T	004	4201	6530	\$	9,999.00
PUBLIC WORKS	11/4/2013	11/6/2013	ONE TIME	BM6570	TRANSFER	T	004	1506	7400	\$	9,999.00
NON-DEPARTMENTAL	11/5/2013	11/12/2013	ONE TIME	BM6576	TRANSFER	T	001	5101	5130	\$	9,999.00
FAMILY COURT	11/7/2013	11/13/2013	ONE TIME	BM6582	TRANSFER	T	008	2101	5130	\$	9,999.00
FAMILY COURT	11/7/2013	11/13/2013	ONE TIME	BM6582	TRANSFER	T	008	2101	5140	\$	9,999.00
IT	11/12/2013	11/13/2013	ONE TIME	BM6596	TRANSFER	T	045	1305	8171	\$	9,000.00
PARKS & REC	11/13/2013	11/13/2013	ONE TIME	BM6602	TRANSFER	T	300	1686	7110	\$	9,900.00
FACILITIES	11/21/2013	11/26/2013	ONE TIME	BM6638	TRANSFER	T	001	1204	6445	\$	9,999.00
FACILITIES	11/21/2013	12/2/2013	ONE TIME	BM6640	TRANSFER	T	001	1204	5050	\$	9,200.00
FACILITIES	11/21/2013	12/2/2013	ONE TIME	BM6641	TRANSFER	T	001	1205	6420	\$	9,000.00
RECORDS	11/21/2013	11/25/2013	ONE TIME	BM6645	TRANSFER	T	042	1801	8171	\$	9,000.00
CIRCUIT COURT	11/25/2013	11/27/2013	ONE TIME	BM6648	TRANSFER	T	001	3001	6510	\$	9,999.00
CIRCUIT COURT	11/25/2013	11/27/2013	ONE TIME	BM6648	TRANSFER	T	001	3001	6790	\$	9,999.00
CIRCUIT COURT	11/25/2013	11/27/2013	ONE TIME	BM6648	TRANSFER	T	001	3001	7801	\$	9,999.00
CIRCUIT COURT	11/25/2013	11/27/2013	ONE TIME	BM6648	TRANSFER	T	001	3001	8020	\$	9,999.00
CIRCUIT COURT	11/25/2013	11/27/2013	ONE TIME	BM6648	TRANSFER	T	001	3001	8170	\$	9,999.00
ME'S OFFICE	11/27/2013	12/2/2013	ONE TIME	BM6657	TRANSFER	T	002	2001	5060	\$	9,999.00
ME'S OFFICE	11/27/2013	12/2/2013	ONE TIME	BM6657	TRANSFER	T	002	2001	7170	\$	9,444.00
NON-DEPARTMENTAL	11/27/2013	12/2/2013	ONE TIME	BM6664	TRANSFER	T	002	5102	6760	\$	9,999.00
NON-DEPARTMENTAL	12/5/2013	12/5/2013	ONE TIME	BM6672	TRANSFER	T	045	4500	8171	\$	9,999.00
NON-DEPARTMENTAL	12/5/2013	12/5/2013	ONE TIME	BM6672	TRANSFER	F	045	4500	6661	\$	9,999.00
ASSESSMENT	12/5/2013	12/5/2013	ONE TIME	BM6672	TRANSFER	T	045	1902	8171	\$	9,999.00
ASSESSMENT	12/5/2013	12/5/2013	ONE TIME	BM6672	TRANSFER	F	045	1902	7010	\$	9,999.00
CIRCUIT COURT	12/6/2013	12/6/2013	ONE TIME	BM6679	TRANSFER	T	001	3001	6510	\$	9,999.00
CIRCUIT COURT	12/6/2013	12/6/2013	ONE TIME	BM6679	TRANSFER	T	001	3001	6790	\$	9,999.00
CIRCUIT COURT	12/6/2013	12/6/2013	ONE TIME	BM6679	TRANSFER	T	001	3001	7601	\$	9,999.00
CIRCUIT COURT	12/6/2013	12/6/2013	ONE TIME	BM6679	TRANSFER	T	001	3001	8020	\$	9,999.00
CIRCUIT COURT	12/6/2013	12/6/2013	ONE TIME	BM6679	TRANSFER	T	001	3001	8170	\$	9,999.00
FACILITIES	12/6/2013	12/6/2013	ONE TIME	BM6681	TRANSFER	T	001	1204	6420	\$	9,999.00
FACILITIES	12/6/2013	12/6/2013	ONE TIME	BM6681	TRANSFER	T	001	1205	6420	\$	9,999.00
JCDTF	12/6/2013	12/6/2013	ONE TIME	BM6685	TRANSFER	T	008	4151	6844	\$	9,999.00
NON-DEPARTMENTAL	12/6/2013	12/6/2013	ONE TIME	BM6688	TRANSFER	T	001	5101	5130	\$	9,999.00
FACILITIES	12/12/2013	12/12/2013	ONE TIME	BM6702	TRANSFER	T	001	1205	6730	\$	9,999.00
JCEB	12/16/2013	12/17/2013	ONE TIME	BM6713	TRANSFER	T	001	5501	6110	\$	9,999.00

Department	Date Entered	Data Completed	Reason One Time Annual	Ref #	Description	Action To/From	Fund	Org.	Object	Amount	NOTES
FAMILY COURT	1/9/2014	1/9/2014	ONE TIME	BM6760	TRANSFER	T	008	2101	5010	\$ 9,999.00	
PARKS & REC	1/10/2014	1/10/2014	ONE TIME	BM6763	TRANSFER	T	300	1682	8170	\$ 9,900.00	
MUNICIPAL COURT	1/10/2014	1/14/2014	ONE TIME	BM6765	TRANSFER	T	001	3004	6020	\$ 9,000.00	
CORRECTIONS	1/15/2014	1/15/2014	ONE TIME	BM6768	TRANSFER	T	001	2701	6790	\$ 9,999.00	
JCDTF	1/23/2014	1/23/2014	ONE TIME	BM6775	TRANSFER	T	008	4151	6020	\$ 9,999.00	
PW	1/24/2014	1/27/2014	ONE TIME	BM6781	TRANSFER	T	002	1503	6510	\$ 9,999.00	
PW	1/24/2014	1/27/2014	ONE TIME	BM6781	TRANSFER	T	002	1503	6460	\$ 9,999.00	
MUNICIPAL COURT	2/3/2014	2/3/2014	ONE TIME	BM6799	TRANSFER	T	001	3004	6020	\$ 9,000.00	
SHERIFF	2/10/2014	2/12/2014	ONE TIME	BM6804	TRANSFER	T	004	4201	6790	\$ 9,999.00	
RECORDS	2/10/2014	2/10/2014	ONE TIME	BM6805	TRANSFER	T	042	1801	8171	\$ 9,999.00	
FACILITIES	2/10/2014	2/10/2014	ONE TIME	BM6806	TRANSFER	T	001	1204	7370	\$ 9,999.00	
ME'S OFFICE	2/10/2014	2/10/2014	ONE TIME	BM6807	TRANSFER	T	002	2001	6370	\$ 9,999.00	
CORRECTIONS	2/13/2014	2/14/2014	ONE TIME	BM6815	TRANSFER	T	001	2701	6790	\$ 9,999.00	
SHERIFF	3/3/2014	3/4/2014	ONE TIME	BM6841	TRANSFER	T	004	4201	5025	\$ 9,999.00	
FACILITIES	3/3/2014	3/4/2014	ONE TIME	BM6845	TRANSFER	T	001	1206	6510	\$ 9,999.00	
PUBLIC WORKS	3/4/2014	3/5/2014	ONE TIME	BM6851	TRANSFER	T	002	1503	6661	\$ 9,999.00	
CORRECTIONS	3/19/2014	3/27/2014	ONE TIME	BM6887	TRANSFER	T	008	2701	5025	\$ 9,999.00	
CORRECTIONS	3/19/2014	3/27/2014	ONE TIME	BM6887	TRANSFER	T	001	2701	5030	\$ 9,999.00	
CIRCUIT COURT	3/21/2014	3/24/2014	ONE TIME	BM6896	TRANSFER	T	001	3001	6435	\$ 9,999.00	
NON-DEPARTMENTAL	3/28/2014	3/28/2014	ONE TIME	BM6915	TRANSFER	T	045	4500	6080	\$ 9,999.00	
IT	3/28/2014	4/1/2014	ONE TIME	BM6916	TRANSFER	T	001	1305	6861	\$ 9,900.00	
FACILITIES	3/28/2014	4/1/2014	ONE TIME	BM6918	TRANSFER	T	004	1204	5020	\$ 9,999.00	
CORRECTIONS	4/2/2014	4/2/2014	ONE TIME	BM6925	TRANSFER	T	001	1210	6510	\$ 9,999.00	
FACILITIES	4/2/2014	4/2/2014	ONE TIME	BM6928	TRANSFER	T	001	1206	6510	\$ 9,999.00	
FACILITIES	4/2/2014	4/7/2014	ONE TIME	BM6929	TRANSFER	T	004	1204	5020	\$ 9,999.00	
SHERIFF	4/2/2014	4/7/2014	ONE TIME	BM6931	TRANSFER	T	004	4201	5025	\$ 9,999.00	
NON-DEPARTMENTAL	4/2/2014	4/2/2014	ONE TIME	BM6933	TRANSFER	T	045	4500	6080	\$ 9,999.00	
FACILITIES	4/7/2014	4/8/2014	ONE TIME	BM6944	TRANSFER	T	001	1204	6510	\$ 9,999.00	
CORRECTIONS	4/7/2014	4/9/2014	ONE TIME	BM6945	TRANSFER	T	008	2701	5025	\$ 9,999.00	
PUBLIC WORKS	4/15/2014	4/16/2016	ONE TIME	BM6959	TRANSFER	T	004	1506	6670	\$ 9,999.00	
CIRCUIT COURT	4/15/2014	4/16/2016	ONE TIME	BM6960	TRANSFER	T	001	3001	6510	\$ 9,999.00	
CIRCUIT COURT	4/15/2014	4/16/2016	ONE TIME	BM6960	TRANSFER	T	001	3001	6790	\$ 9,999.00	
CIRCUIT COURT	4/15/2014	4/16/2016	ONE TIME	BM6960	TRANSFER	T	001	3001	8020	\$ 9,999.00	
PUBLIC WORKS	4/15/2014	4/16/2016	ONE TIME	BM6961	TRANSFER	T	010	1003	7440	\$ 9,999.00	
NON-DEPARTMENTAL	4/15/2014	4/15/2014	ONE TIME	BM6962	TRANSFER	T	045	4500	8171	\$ 9,999.00	
IT	4/18/2014	4/18/2014	ONE TIME	BM6966	TRANSFER	T	001	1305	6080	\$ 9,999.00	
NON-DEPARTMENTAL	4/21/2014	4/22/2014	ONE TIME	BM6970	TRANSFER	T	001	5101	6020	\$ 9,999.00	
FAMILY SUPPORT	4/22/2014	4/22/2014	ONE TIME	BM6976	TRANSFER	T	001	4103	5030	\$ 9,900.00	
PROSECUTOR	4/23/2014	4/23/2014	ONE TIME	BM6982	TRANSFER	T	001	4101	8150	\$ 9,950.00	
ME'S OFFICE	4/24/2014	4/28/2014	ONE TIME	BM6983	TRANSFER	T	002	2001	5010	\$ 9,999.00	
COMBAT	4/24/2014	4/28/2014	ONE TIME	BM6984	TRANSFER	T	008	4401	5010	\$ 9,999.00	
FACILITIES	4/28/2014	4/28/2014	ONE TIME	BM6985	TRANSFER	T	001	1205	5020	\$ 9,999.00	
CIRCUIT COURT	4/28/2014	4/28/2014	ONE TIME	BM6989	TRANSFER	T	001	3001	8173	\$ 9,999.00	
SHERIFF	4/28/2014	4/28/2014	ONE TIME	BM6990	TRANSFER	T	004	4201	6662	\$ 9,999.00	

IT	4/29/2014	5/1/2014	ONE TIME	BM6994	TRANSFER	T	001	1305	58150	\$	9,999.00
IT	4/29/2014	5/1/2014	ONE TIME	BM6994	TRANSFER	T	001	1305	56510	\$	9,999.00
IT	4/29/2014	5/1/2014	ONE TIME	BM6994	TRANSFER	T	004	1305	58150	\$	9,999.00
FACILITIES	5/1/2014	5/5/2014	ONE TIME	BM6997	TRANSFER	T	001	1205	5020	\$	9,999.00
SHERIFF	5/1/2014	5/5/2014	ONE TIME	BM6998	TRANSFER	T	004	4201	5025	\$	9,999.00
NON-DEPARTMENTAL	5/1/2014	5/2/2014	ONE TIME	BM7000	TRANSFER	T	045	4500	6080	\$	9,999.00
EXECUTIVE'S OFF'S OFF	5/1/2014	5/5/2014	ONE TIME	BM7002	TRANSFER	T	001	1001	5010	\$	9,999.00
COMBAT	5/1/2014	5/5/2014	ONE TIME	BM7003	TRANSFER	T	008	4401	5010	\$	9,999.00
FACILITIES	5/1/2014	5/2/2014	ONE TIME	BM7004	TRANSFER	T	001	1204	7370	\$	9,999.00
PARKS & REC	5/6/2014	5/6/2014	ONE TIME	BM7021	TRANSFER	T	003	1602	6570	\$	9,999.00
CIRCUIT COURT	5/12/2014	5/12/2014	ONE TIME	BM7025	TRANSFER	T	001	3001	8173	\$	9,999.00
FAMILY COURT	5/12/2014	5/12/2014	ONE TIME	BM7028	TRANSFER	T	001	2101	8171	\$	9,999.00
IT	5/15/2014	5/15/2014	ONE TIME	BM7037	TRANSFER	T	001	1305	6510	\$	9,999.00
IT	5/15/2014	5/15/2014	ONE TIME	BM7037	TRANSFER	F	001	1305	8150	\$	9,999.00
IT	5/15/2014	5/15/2014	ONE TIME	BM7037	TRANSFER	F	045	1305	8020	\$	9,999.00
IT	5/15/2014	5/15/2014	ONE TIME	BM7037	TRANSFER	F	300	1305	8020	\$	9,999.00
FACILITIES	5/16/2014	5/19/2014	ONE TIME	BM7038	TRANSFER	T	001	1206	6420	\$	9,999.00
FAMILY COURT	5/16/2014	5/19/2014	ONE TIME	BM7039	TRANSFER	T	001	2101	6080	\$	9,999.00
CORRECTIONS	5/20/2014	5/20/2014	ONE TIME	BM7049	TRANSFER	T	001	2701	6510	\$	9,999.00
ASSESSMENT	5/30/2014	6/2/2014	ONE TIME	BM7068	TRANSFER	T	045	1902	5010	\$	9,999.00
PUBLIC WORKS	5/30/2014	6/2/2014	ONE TIME	BM7070	TRANSFER	T	004	1502	8130	\$	9,999.00
NON-DEPARTMENTAL	6/3/2014	6/6/2014	ONE TIME	BM7074	TRANSFER	T	001	5101	6020	\$	9,999.00
IT	6/4/2014	6/5/2014	ONE TIME	BM7076	TRANSFER	T	001	1305	6790	\$	9,999.00
NON-DEPARTMENTAL	6/5/2014	6/5/2014	ONE TIME	BM7082	TRANSFER	T	045	4500	6080	\$	9,999.00
FAMILY COURT	6/5/2014	6/5/2014	ONE TIME	BM7085	TRANSFER	T	001	2101	8171	\$	9,999.00
SHERIFF	6/5/2014	6/6/2014	ONE TIME	BM7087	TRANSFER	T	004	4201	5025	\$	9,999.00
CIRCUIT COURT	6/9/2014	6/10/2014	ONE TIME	BM7095	TRANSFER	T	001	3001	8173	\$	9,999.00
CIRCUIT COURT	6/9/2014	6/10/2014	ONE TIME	BM7095	TRANSFER	T	001	3001	8170	\$	9,999.00
PUBLIC WORKS	6/11/2014	6/11/2014	ONE TIME	BM7099	TRANSFER	T	004	1502	8130	\$	9,999.00
FACILITIES	6/13/2014	6/13/2014	ONE TIME	BM7103	TRANSFER	T	001	1204	6510	\$	9,999.00
IT	6/20/2014	6/23/2014	ONE TIME	BM7106	TRANSFER	T	001	1305	6510	\$	9,999.00
PUBLIC WORKS	6/27/2014	7/1/2014	ONE TIME	BM7119	TRANSFER	T	002	1503	8120	\$	9,999.00
JOEB	6/27/2014	7/1/2014	ONE TIME	BM7122	TRANSFER	T	001	5501	6510	\$	9,999.00
NON-DEPARTMENTAL	7/1/2014	7/2/2014	ONE TIME	BM7130	TRANSFER	T	001	5101	6020	\$	9,999.00
PUBLIC WORKS	7/3/2014	7/10/2014	ONE TIME	BM7138	TRANSFER	T	002	1503	8120	\$	9,999.00
SHERIFF	7/10/2014	7/11/2014	ONE TIME	BM7150	TRANSFER	T	004	4201	5025	\$	9,999.00
NON-DEPARTMENTAL	7/10/2014	7/11/2014	ONE TIME	BM7151	TRANSFER	T	045	4500	6080	\$	9,999.00
CIRCUIT COURT	7/10/2014	7/11/2014	ONE TIME	BM7152	TRANSFER	T	001	3001	8172	\$	9,999.00
OHRC	7/10/2014	7/11/2014	ONE TIME	BM7153	TRANSFER	T	043	7001	5025	\$	9,999.00
EXECUTIVE'S OFF'S OFF	6/30/2014	7/15/2014	ONE TIME	BM7164	TRANSFER	T	001	1001	5010	\$	9,999.00
EXECUTIVE'S OFF'S OFF	7/16/2014	7/18/2014	ONE TIME	BM7166	TRANSFER	T	001	1001	5010	\$	9,999.00
FAMILY COURT	7/17/2017	7/18/2014	ONE TIME	BM7169	TRANSFER	T	001	2101	8120	\$	9,999.00
FAMILY COURT	7/17/2017	7/18/2014	ONE TIME	BM7170	TRANSFER	T	001	2101	6420	\$	9,999.00
CIRCUIT COURT	8/1/2014	8/1/2014	ONE TIME	BM7206	TRANSFER	T	001	3001	7190	\$	9,999.00
CIRCUIT COURT	8/1/2014	8/1/2014	ONE TIME	BM7206	TRANSFER	T	001	3001	8150	\$	9,999.00
CIRCUIT COURT	8/1/2014	8/1/2014	ONE TIME	BM7206	TRANSFER	T	001	3001	8170	\$	9,999.00

CIRCUIT COURT	8/1/2014	8/1/2014	ONE TIME	BM7206	TRANSFER	T	001	3001	8173	\$	9,999.00
PROSECUTOR	8/1/2014	8/4/2014	ONE TIME	BM7207	TRANSFER	T	001	4101	5025	\$	9,999.00
EXECUTIVE'S OFF'S OFF	8/1/2014	8/4/2014	ONE TIME	BM7209	TRANSFER	T	001	1001	5010	\$	9,999.00
SHERIFF	8/4/2014	8/6/2014	ONE TIME	BM7212	TRANSFER	T	001	4201	5025	\$	9,999.00
PUBLIC WORKS	8/6/2014	8/7/2014	ONE TIME	BM7219	TRANSFER	T	002	1503	8120	\$	9,999.00
CORRECTIONS	8/11/2014	8/12/2014	ONE TIME	BM7225	TRANSFER	T	008	2701	5025	\$	9,999.00
CORRECTIONS	8/11/2014	8/12/2014	ONE TIME	BM7225	TRANSFER	T	001	2701	5030	\$	9,999.00
PUBLIC WORKS	8/13/2014	8/15/2014	ONE TIME	BM7236	TRANSFER	T	004	1506	7450	\$	9,999.00
FACILITIES	8/19/2014	8/20/2014	ONE TIME	BM7245	TRANSFER	T	001	1204	6510	\$	9,601.00
LEGISLATURE	8/19/2014	8/21/2014	ONE TIME	BM7250	TRANSFER	T	001	0112	6790	\$	9,999.00
SHERIFF	8/22/2014	8/27/2014	ONE TIME	BM7261	TRANSFER	T	004	4201	7190	\$	9,999.00
ME'S OFFICE	8/25/2014	8/27/2014	ONE TIME	BM7263	TRANSFER	T	002	2001	6790	\$	9,999.00
CIRCUIT COURT	8/28/2014	8/28/2014	ONE TIME	BM7274	TRANSFER	T	001	3001	6790	\$	9,999.00
IT	8/29/2014	8/29/2014	ONE TIME	BM7276	TRANSFER	T	045	1305	8150	\$	9,999.00
PUBLIC WORKS	9/3/2014	9/3/2014	ONE TIME	BM7280	TRANSFER	T	002	1503	8120	\$	9,999.00
SHERIFF	9/3/2014	9/9/2014	ONE TIME	BM7289	TRANSFER	T	004	4201	6530	\$	9,999.00
PUBLIC WORKS	9/4/2014	9/5/2014	ONE TIME	BM7291	TRANSFER	T	004	1506	7450	\$	9,999.00
PROSECUTOR	9/4/2014	9/9/2014	ONE TIME	BM7292	TRANSFER	T	001	4101	5025	\$	9,999.00
EXECUTIVE'S OFF'S OFF	9/4/2014	9/9/2014	ONE TIME	BM7293	TRANSFER	T	001	1001	5010	\$	9,999.00
ME'S OFFICE	9/5/2014	9/10/2014	ONE TIME	BM7294	TRANSFER	T	002	2001	7230	\$	9,999.00
PUBLIC WORKS	9/8/2014	9/10/2014	ONE TIME	BM7296	TRANSFER	T	002	1503	6510	\$	9,999.00
PROSECUTOR	9/9/2014	9/10/2014	ONE TIME	BM7298	TRANSFER	T	001	4101	8150	\$	9,999.00
PROSECUTOR	9/10/2014	9/11/2014	ONE TIME	BM7303	TRANSFER	T	001	4101	6140	\$	9,999.00
FAMILY COURT	9/10/2014	9/18/2014	ONE TIME	BM7313	TRANSFER	T	001	2101	6510	\$	9,999.00
FAMILY COURT	9/10/2014	9/18/2014	ONE TIME	BM7313	TRANSFER	T	001	2101	8020	\$	9,999.00
PROSECUTOR	9/10/2014	9/10/2014	ONE TIME	BM7314	TRANSFER	T	001	4101	5010	\$	9,999.00
PUBLIC WORKS	9/11/2014	9/11/2014	ONE TIME	BM7317	TRANSFER	T	002	1503	6510	\$	9,999.00
PARKS & REC	9/12/2014	9/16/2014	ONE TIME	BM7322	TRANSFER	T	003	1602	6430	\$	9,999.00
PARKS & REC	9/12/2014	9/16/2014	ONE TIME	BM7323	TRANSFER	T	003	1602	6420	\$	9,999.00
PUBLIC WORKS	9/23/2014	9/25/2014	ONE TIME	BM7341	TRANSFER	T	004	1506	7320	\$	9,999.00
CIRCUIT COURT	9/24/2014	9/25/2014	ONE TIME	BM7344	TRANSFER	T	001	3001	8170	\$	9,999.00
CIRCUIT COURT	9/24/2014	9/25/2014	ONE TIME	BM7344	TRANSFER	T	001	3001	6790	\$	9,999.00
CIRCUIT COURT	9/24/2014	9/25/2014	ONE TIME	BM7344	TRANSFER	T	001	3001	8020	\$	9,999.00
CIRCUIT COURT	9/24/2014	9/25/2014	ONE TIME	BM7344	TRANSFER	T	001	3001	8150	\$	9,999.00
CIRCUIT COURT	9/24/2014	9/25/2014	ONE TIME	BM7344	TRANSFER	T	001	3001	8173	\$	9,999.00
CIRCUIT COURT	9/24/2014	9/25/2014	ONE TIME	BM7344	TRANSFER	T	001	3001	7230	\$	9,999.00
CIRCUIT COURT	9/24/2014	9/25/2014	ONE TIME	BM7344	TRANSFER	T	001	3001	6643	\$	9,999.00
CIRCUIT COURT	9/24/2014	9/25/2014	ONE TIME	BM7344	TRANSFER	T	001	3001	6510	\$	9,999.00
CIRCUIT COURT	9/29/2014	10/3/2014	ONE TIME	BM7353	TRANSFER	T	001	1305	6790	\$	9,999.00
IT	10/2/2014	10/2/2014	ONE TIME	BM7369	TRANSFER	T	004	1504	7320	\$	9,999.00
PUBLIC WORKS	10/2/2014	10/3/2014	ONE TIME	BM7371	TRANSFER	T	001	4101	5025	\$	9,999.00
PROSECUTOR	10/2/2014	10/2/2014	ONE TIME	BM7372	TRANSFER	T	001	4101	8150	\$	9,999.00
PROSECUTOR	10/2/2014	10/16/2014	ONE TIME	BM7373	TRANSFER	T	004	4201	6530	\$	9,999.00
SHERIFF	10/6/2014	10/9/2014	ONE TIME	BM7377	TRANSFER	T	300	1654	7440	\$	9,990.00
PARKS & REC	10/7/2014	10/9/2014	ONE TIME	BM7390	TRANSFER	T	001	3001	8173	\$	9,999.00
CIRCUIT COURT	10/7/2014	10/9/2014	ONE TIME	BM7390	TRANSFER	T	001	3001	8170	\$	9,999.00

TRANSFER CORRECTION BM7296

CIRCUIT COURT	10/7/2014	10/9/2014	ONE TIME	BM7390	TRANSFER	T	001	3001	8150	\$	9,999.00
CIRCUIT COURT	10/7/2014	10/9/2014	ONE TIME	BM7390	TRANSFER	T	001	3001	8020	\$	9,999.00
CIRCUIT COURT	10/7/2014	10/9/2014	ONE TIME	BM7390	TRANSFER	T	001	3001	6510	\$	9,999.00
NON-DEPARTMENTAL	10/7/2014	10/7/2014	ONE TIME	BM7392	TRANSFER	T	001	5101	6020	\$	9,000.00
NON-DEPARTMENTAL	10/7/2014	10/7/2014	ONE TIME	BM7393	TRANSFER	T	001	5101	6020	\$	9,999.00
FAMILY COURT	10/6/2014	10/9/2014	ONE TIME	BM7400	TRANSFER	T	001	2101	6510	\$	9,999.00
COMMUNICATIONS	10/10/2014	10/15/2014	ONE TIME	BM7408	TRANSFER	T	001	1221	5020	\$	9,999.00
JCDTF	10/13/2014	10/14/2014	ONE TIME	BM7424	TRANSFER	T	008	4151	6844	\$	9,999.00
COLLECTIONS	10/16/2014	10/23/2014	ONE TIME	BM7432	TRANSFER	T	049	1403	6661	\$	9,428.00
PROSECUTOR	10/16/2014	10/21/2014	ONE TIME	BM7438	TRANSFER	T	008	4152	5130	\$	9,335.00
SHERIFF	10/21/2014	10/22/2014	ONE TIME	BM7449	TRANSFER	T	004	4201	6420	\$	9,999.00
COMMUNICATIONS	10/22/2014	10/22/2014	ONE TIME	BM7457	TRANSFER	T	001	1221	6210	\$	9,000.00
FAMILY COURT	10/23/2014	10/23/2014	ONE TIME	BM7459	TRANSFER	T	001	2101	8020	\$	9,999.00
FAMILY COURT	10/23/2014	10/23/2014	ONE TIME	BM7459	TRANSFER	T	001	2101	6120	\$	9,732.00
FAMILY COURT	10/30/2014	11/3/2014	ONE TIME	BM7482	TRANSFER	T	001	2101	7160	\$	9,999.00
PROSECUTOR	11/3/2014	11/18/2014	ONE TIME	BM7494	TRANSFER	T	001	4101	8150	\$	9,999.00
FAMILY COURT	11/5/2014	11/6/2014	ONE TIME	BM7505	TRANSFER	T	001	2101	7110	\$	9,900.00
FAMILY COURT	11/5/2014	11/6/2014	ONE TIME	BM7505	TRANSFER	T	001	2101	8020	\$	9,999.00
SHERIFF	11/5/2014	11/6/2014	ONE TIME	BM7511	TRANSFER	T	004	4201	6530	\$	9,999.00
PUBLIC ADMIN	11/6/2014	11/6/2014	ONE TIME	BM7516	TRANSFER	T	002	3501	6790	\$	9,300.00
PARKS & REC	11/6/2014	11/6/2014	ONE TIME	BM7518	TRANSFER	T	003	1601	5010	\$	9,999.00
CIRCUIT COURT	11/6/2014	11/6/2014	ONE TIME	BM7524	TRANSFER	T	001	3001	8173	\$	9,999.00
CIRCUIT COURT	11/6/2014	11/6/2014	ONE TIME	BM7524	TRANSFER	T	001	3001	8170	\$	9,999.00
CIRCUIT COURT	11/6/2014	11/6/2014	ONE TIME	BM7524	TRANSFER	T	001	3001	6790	\$	9,999.00
ASSESSMENT	11/7/2014	11/10/2014	ONE TIME	BM7527	TRANSFER	T	045	1902	6661	\$	9,999.00
PARKS & REC	11/7/2014	11/12/2014	ONE TIME	BM7531	TRANSFER	T	300	1670	7160	\$	9,950.00
LEGISLATURE	11/14/2014	11/17/2014	ONE TIME	BM7552	TRANSFER	T	001	0301	5010	\$	9,999.00
PARKS & REC	11/14/2014	11/17/2014	ONE TIME	BM7557	TRANSFER	T	003	1601	5010	\$	9,999.00
PARKS & REC	11/18/2014	11/19/2014	ONE TIME	BM7562	TRANSFER	T	300	1654	7440	\$	9,999.00
PARKS & REC	11/20/2014	11/20/2014	ONE TIME	BM7573	TRANSFER	T	003	1605	8171	\$	9,500.00
FAMILY COURT	11/20/2014	11/21/2014	ONE TIME	BM7584	TRANSFER	T	001	2101	8170	\$	9,999.00
PUBLIC WORKS	11/21/2014	11/24/2014	ONE TIME	BM7590	TRANSFER	T	004	1504	8120	\$	9,999.00
CIRCUIT COURT	11/25/2014	11/25/2014	ONE TIME	BM7602	TRANSFER	T	001	3001	8120	\$	9,999.00
CIRCUIT COURT	11/25/2014	11/25/2014	ONE TIME	BM7602	TRANSFER	T	001	3001	7230	\$	9,999.00
PUBLIC WORKS	12/2/2014	12/4/2014	ONE TIME	BM7625	TRANSFER	T	004	1504	8120	\$	9,999.00
FAMILY COURT	12/2/2014	12/4/2014	ONE TIME	BM7627	TRANSFER	T	001	2101	7160	\$	9,999.00
CIRCUIT COURT	12/4/2014	12/8/2014	ONE TIME	BM7636	TRANSFER	T	001	3001	8120	\$	9,999.00
CIRCUIT COURT	12/4/2014	12/8/2014	ONE TIME	BM7636	TRANSFER	T	001	3001	8020	\$	9,999.00
COMBAT	12/5/2014	12/8/2014	ONE TIME	BM7640	TRANSFER	T	008	4401	6790	\$	9,900.00
NON-DEPARTMENTAL	12/8/2014	12/8/2014	ONE TIME	BM7648	TRANSFER	T	001	5101	6661	\$	9,999.00
CIRCUIT COURT	12/10/2014	12/10/2014	ONE TIME	BM7664	TRANSFER	T	001	3001	6080	\$	9,999.00
CIRCUIT COURT	12/10/2014	12/10/2014	ONE TIME	BM7664	TRANSFER	T	001	3001	7230	\$	9,999.00
CIRCUIT COURT	12/10/2014	12/10/2014	ONE TIME	BM7664	TRANSFER	T	001	3001	6790	\$	9,999.00
NON-DEPARTMENTAL	12/15/2014	12/16/2014	ONE TIME	BM7683	TRANSFER	T	003	5103	6430	\$	9,999.00
PARKS & REC	12/17/2014	12/17/2014	ONE TIME	BM7698	TRANSFER	T	300	1652	6440	\$	9,999.00
CORRECTIONS	12/18/2014	12/19/2014	ONE TIME	BM7704	TRANSFER	T	008	2701	6440	\$	9,999.00

CORRECTIONS	12/18/2014	12/19/2014	ONE TIME	BM7705	TRANSFER	T	001	2701	5030	\$	9,999.00
CORRECTIONS	12/18/2014	12/19/2014	ONE TIME	BM7705	TRANSFER	T	008	2701	5030	\$	9,999.00
CORRECTIONS	12/18/2014	12/19/2014	ONE TIME	BM7705	TRANSFER	T	008	2701	6450	\$	9,999.00
KCEB	12/18/2014	12/19/2014	ONE TIME	BM7709	TRANSFER	T	001	5401	6520	\$	9,999.00
KCEB	12/18/2014	12/19/2014	ONE TIME	BM7710	TRANSFER	T	001	5401	5060	\$	9,999.00
PROSECUTOR	12/30/2014	12/30/2014	ONE TIME	BM7724	TRANSFER	T	008	4152	6710	\$	9,999.00
PROSECUTOR	12/30/2014	12/30/2014	ONE TIME	BM7727	TRANSFER	T	001	4101	6710	\$	9,999.00

Department	Date Entered	Data	Reason One Time	Ref #'s FMS	Description	Action	Fund	Org.	Object	Amount	NOTES
LEGISLATURE	2/10/2015	2/11/2015	ONE TIME	BM7783	TRANSFER	T	001	0301	5025	\$ 9,999.00	
	2/10/2015	2/11/2015	ONE TIME	BM7784	TRANSFER	T	001	1204	6790	\$ 9,999.00	
	2/18/2015	2/20/2015	ONE TIME	BM7797	TRANSFER	T	001	1210	5020	\$ 9,999.00	
	3/2/2015	3/6/2015	ONE TIME	BM7819	TRANSFER	T	001	1305	6510	\$ 9,000.00	
CORRECTIONS	3/2/2015	3/5/2015	ONE TIME	BM7827	TRANSFER	T	001	4101	6140	\$ 9,999.00	
	3/4/2015	3/6/2015	ONE TIME	BM7834	TRANSFER	T	001	4201	5025	\$ 9,999.00	
SHERIFF	3/4/2015	3/6/2015	ONE TIME	BM7834	TRANSFER	T	001	4201	6790	\$ 9,999.00	
	3/10/2015	3/11/2015	ONE TIME	BM7845	TRANSFER	T	004	1506	6662	\$ 9,999.00	
PUBLIC WORKS	3/19/2015	3/19/2015	ONE TIME	BM7875	TRANSFER	T	001	1220	6710	\$ 9,999.00	
	3/30/2015	3/31/2015	ONE TIME	BM7896	TRANSFER	T	001	3001	8173	\$ 9,999.00	
CIRCUIT COURT	4/8/2015	4/9/2015	ONE TIME	BM7935	TRANSFER	T	002	5102	8120	\$ 9,999.00	
	4/15/2015	4/15/2015	ONE TIME	BM7955	TRANSFER	T	300	1666	7220	\$ 9,999.00	
PARKS	4/15/2015	4/15/2015	ONE TIME	BM7955	TRANSFER	T	300	1666	7220	\$ 9,999.00	
	4/23/2015	4/23/2015	ONE TIME	BM7978	TRANSFER	T	004	4201	5030	\$ 9,999.00	REVERSAL BM7834
SHERIFF	4/23/2015	4/23/2015	ONE TIME	BM7979	TRANSFER	T	004	4201	6790	\$ 9,999.00	REVERSAL BM7878
	4/23/2015	4/23/2015	ONE TIME	BM7980	TRANSFER	T	004	4201	6790	\$ 9,999.00	MARCH CORRECTION
SHERIFF	4/23/2015	4/23/2015	ONE TIME	BM7981	TRANSFER	T	004	4201	6790	\$ 9,999.00	REVERSAL BM7834 (April)
	4/27/2015	4/28/2015	ONE TIME	BM7990	TRANSFER	T	043	7001	5025	\$ 9,999.00	
HRC	4/27/2015	4/27/2015	LETED DUPLIC	BM7992	TRANSFER	T	043	7001	5025	\$ 9,667.00	
	5/4/2015	5/6/2015	ONE TIME	BM8010	TRANSFER	T	004	1501	5010	\$ 9,999.00	
PUBLIC WORKS	5/6/2015	5/7/2015	ONE TIME	BM8023	TRANSFER	T	001	3001	8173	\$ 9,999.00	
	5/11/2015	5/11/2015	ONE TIME	BM8031	TRANSFER	T	300	1653	6510	\$ 9,999.00	
CIRCUIT COURT	5/28/2015	6/3/2015	ONE TIME	BM8066	TRANSFER	T	001	1305	6580	\$ 9,999.00	
	5/28/2015	6/1/2015	ONE TIME	BM8067	TRANSFER	T	001	1305	6662	\$ 9,999.00	
FAMILY COURT	5/29/2015	6/1/2015	ONE TIME	BM8072	TRANSFER	T	010	2184	8860	\$ 9,999.00	
	6/1/2015	6/1/2015	ONE TIME	BM8079	TRANSFER	T	002	5102	8120	\$ 9,999.00	
NON DEPARTMENTAL	6/8/2015	6/9/2015	ONE TIME	BM8095	TRANSFER	T	001	3001	8173	\$ 9,999.00	
	6/8/2015	6/9/2015	ONE TIME	BM8095	TRANSFER	T	001	3001	8150	\$ 9,999.00	
ASSESSMENT	6/22/2015	6/24/2015	ONE TIME	BM8142	TRANSFER	T	045	1902	5025	\$ 9,999.00	
	6/24/2015	6/29/2015	ONE TIME	BM8148	TRANSFER	T	008	2701	7230	\$ 9,999.00	
CORRECTIONS	6/26/2015	7/1/2015	ONE TIME	BM8151	TRANSFER	T	001	3001	6790	\$ 9,999.00	
	6/26/2015	7/8/2015	ONE TIME	BM8152	TRANSFER	T	001	3001	6670	\$ 9,000.00	
CIRCUIT COURT	6/26/2015	7/1/2015	ONE TIME	BM8154	TRANSFER	T	300	1670	6670	\$ 9,999.00	
	6/29/2015	7/1/2015	ONE TIME	BM8159	TRANSFER	T	001	1305	6662	\$ 9,999.00	
PARKS	7/1/2015	7/8/2015	ONE TIME	BM8161	TRANSFER	T	003	1601	8171	\$ 9,999.00	
	7/1/2015	7/8/2015	ONE TIME	BM8162	TRANSFER	T	004	1506	8120	\$ 9,999.00	
PUBLIC WORKS	7/1/2015	7/2/2015	ONE TIME	BM8169	TRANSFER	T	002	5102	8120	\$ 9,999.00	
	7/10/2015	7/14/2015	ONE TIME	BM8196	TRANSFER	T	045	1902	6110	\$ 9,599.00	
ASSESSMENT	7/14/2015	7/20/2015	ONE TIME	BM8206	TRANSFER	T	002	1503	8120	\$ 9,999.00	
	7/15/2015	7/20/2015	ONE TIME	BM8210	TRANSFER	T	001	1204	6790	\$ 9,999.00	
PUBLIC WORKS	7/15/2015	7/15/2015	ONE TIME	BM8213	TRANSFER	T	001	5401	6520	\$ 9,999.00	
	7/15/2015	7/20/2015	ONE TIME	BM8217	TRANSFER	T	001	3001	7230	\$ 9,999.00	
CIRCUIT COURT	7/15/2015	7/16/2015	ONE TIME	BM8218	TRANSFER	T	001	3001	8173	\$ 9,999.00	
	7/15/2015	7/16/2015	ONE TIME	BM8218	TRANSFER	T	001	3001	6661	\$ 9,999.00	
CIRCUIT COURT	7/15/2015	7/20/2015	ONE TIME	BM8219	TRANSFER	T	008	4151	6630	\$ 9,987.00	
	7/15/2015	7/20/2015	ONE TIME	BM8228	TRANSFER	T	001	4201	8172	\$ 9,999.00	
JC DTF	7/20/2015	7/23/2015	ONE TIME	BM8232	TRANSFER	T	001	1305	8020	\$ 9,999.00	
	7/21/2015	7/23/2015	ONE TIME	BM8232	TRANSFER	T	045	1305	6790	\$ 9,919.00	
SHERIFF	7/21/2015	7/23/2015	ONE TIME	BM8239	TRANSFER	T	001	4201	5025	\$ 9,999.00	
	7/21/2015	7/23/2015	ONE TIME	BM8239	TRANSFER	T	008	4152	5010	\$ 9,999.00	
PROSECUTOR	7/25/2015	7/25/2015	ONE TIME	BM8260	TRANSFER	T	001	1206	6510	\$ 9,999.00	
	7/27/2015	7/28/2015	ONE TIME	BM8261	TRANSFER	T	001	2101	8171	\$ 9,999.00	
FACILITIES	7/27/2015	7/28/2015	ONE TIME	BM8262	TRANSFER	T	001	5501	8020	\$ 9,999.00	
	7/27/2015	7/28/2015	ONE TIME	BM8263	TRANSFER	T	001	5501	8020	\$ 9,999.00	
FAMILY COURT	7/27/2015	7/28/2015	ONE TIME	BM8271	TRANSFER	T	002	2001	5020	\$ 9,999.00	
	7/29/2015	7/30/2015	ONE TIME	BM8271	TRANSFER	T	004	1506	8130	\$ 9,999.00	
MED EXAM	8/4/2015	8/6/2015	ONE TIME	BM8282	TRANSFER	T	001	4201	5025	\$ 9,999.00	
	8/5/2015	8/12/2015	ONE TIME	BM8293	TRANSFER	T	001	4201	5025	\$ 9,999.00	

FAMILY COURT	8/7/2015	8/10/2015	ONE TIME	BM8296	TRANSFER	T	001	2101	7140	\$	9,999.00
PARKS	8/7/2015	8/12/2015	ONE TIME	BM8301	TRANSFER	T	003	1601	8171	\$	9,900.00
JCEB	8/10/2015	8/12/2015	ONE TIME	BM8304	TRANSFER	T	001	5501	8020	\$	9,999.00
PARKS	8/12/2015	8/13/2015	ONE TIME	BM8315	TRANSFER	T	003	1602	6430	\$	9,999.00
COMBAT	8/17/2015	8/25/2015	ONE TIME	BM8328	TRANSFER	T	008	4401	6080	\$	9,000.00
CIRCUIT COURT	8/17/2015	8/18/2015	ONE TIME	BM8332	TRANSFER	T	001	3001	6661	\$	9,999.00
CIRCUIT COURT	8/17/2015	8/18/2015	ONE TIME	BM8332	TRANSFER	T	001	3001	8020	\$	9,999.00
CIRCUIT COURT	8/17/2015	8/18/2015	ONE TIME	BM8332	TRANSFER	T	001	3001	8150	\$	9,999.00
CIRCUIT COURT	8/17/2015	8/18/2015	ONE TIME	BM8332	TRANSFER	T	001	3001	8171	\$	9,999.00
JCDTF	8/19/2015	8/19/2015	ONE TIME	BM8341	TRANSFER	T	010	4114	6630	\$	9,999.00
IT	8/26/2015	8/28/2015	ONE TIME	BM8360	TRANSFER	T	300	1305	6790	\$	9,999.00
SHERIFF	9/1/2015	9/1/2015	ONE TIME	BM8365	TRANSFER	T	004	4201	5025	\$	9,999.00
NON DEPARTMENTAL	8/28/2015	8/31/2015	ONE TIME	BM8389	TRANSFER	T	300	5300	8060	\$	9,999.00
PUBLIC WORKS	8/31/2015	9/2/2015	ONE TIME	BM8375	TRANSFER	T	004	1506	6661	\$	9,999.00
NON DEPARTMENTAL	9/1/2015	9/2/2015	ONE TIME	BM8377	TRANSFER	T	300	5300	8060	\$	9,999.00
NON DEPARTMENTAL	9/1/2015	9/2/2015	ONE TIME	BM8382	TRANSFER	T	002	5102	8120	\$	9,999.00
FAMILY COURT	9/2/2015	9/3/2015	ONE TIME	BM8391	TRANSFER	T	001	2101	8120	\$	9,999.00
FAMILY COURT	9/2/2015	9/3/2015	ONE TIME	BM8391	TRANSFER	T	001	2101	8020	\$	9,999.00
FAMILY COURT	9/2/2015	9/3/2015	ONE TIME	BM8391	TRANSFER	T	001	2101	8171	\$	9,999.00
JCEB	9/3/2015	9/4/2015	ONE TIME	BM8395	TRANSFER	T	001	5501	8020	\$	9,999.00
SPORTS AUTH	9/9/2015	9/11/2015	ONE TIME	BM8407	TRANSFER	T	007	5020	5020	\$	9,000.00
PUBLIC WORKS	9/10/2015	9/11/2015	ONE TIME	BM8410	TRANSFER	T	004	1506	6510	\$	9,000.00
PROSECUTOR	9/10/2015	9/11/2015	ONE TIME	BM8411	TRANSFER	T	008	4156	5130	\$	9,999.00
PARKS	9/10/2015	9/11/2015	ONE TIME	BM8412	TRANSFER	T	003	1602	6430	\$	9,999.00
CIRCUIT COURT	9/16/2015	9/21/2015	ONE TIME	BM8424	TRANSFER	T	001	3001	6080	\$	9,999.00
CIRCUIT COURT	9/16/2015	9/21/2015	ONE TIME	BM8424	TRANSFER	T	001	3001	6790	\$	9,999.00
CIRCUIT COURT	9/16/2015	9/21/2015	ONE TIME	BM8424	TRANSFER	T	001	3001	8020	\$	9,999.00
CIRCUIT COURT	9/16/2015	9/21/2015	ONE TIME	BM8424	TRANSFER	T	001	3001	8150	\$	9,999.00
CIRCUIT COURT	9/16/2015	9/21/2015	ONE TIME	BM8424	TRANSFER	T	001	3001	8171	\$	9,999.00
IT	9/28/2015	10/5/2015	ONE TIME	BM8456	TRANSFER	T	001	1305	8020	\$	9,999.00
IT	9/28/2015	10/5/2015	ONE TIME	BM8456	TRANSFER	T	001	1305	6661	\$	9,999.00
NON DEPARTMENTAL	10/1/2015	10/5/2015	ONE TIME	BM8471	TRANSFER	T	002	5102	8120	\$	9,999.00
NON DEPARTMENTAL	10/1/2015	10/5/2015	ONE TIME	BM8472	TRANSFER	T	300	5300	8060	\$	9,999.00
FINANCE	9/30/2015	10/1/2015	ONE TIME	BM8473	TRANSFER	T	001	1404	8020	\$	9,999.00
FINANCE	9/30/2015	10/1/2015	ONE TIME	BM8473	TRANSFER	T	001	1404	6510	\$	9,999.00
FINANCE	9/30/2015	10/1/2015	ONE TIME	BM8473	TRANSFER	T	003	1404	8020	\$	9,999.00
FACILITIES	10/2/2015	10/5/2015	ONE TIME	BM8475	TRANSFER	T	004	1204	6450	\$	9,500.00
NON DEPARTMENTAL	10/6/2015	10/8/2015	ONE TIME	BM8490	TRANSFER	T	001	5101	5130	\$	9,999.00
FINANCE	10/7/2015	10/8/2015	ONE TIME	BM8491	TRANSFER	T	001	1404	8020	\$	9,999.00
FINANCE	10/7/2015	10/8/2015	ONE TIME	BM8491	TRANSFER	T	003	1404	8020	\$	9,999.00
FINANCE	10/7/2015	10/8/2015	ONE TIME	BM8491	TRANSFER	T	060	1404	8020	\$	9,999.00
PUBLIC WORKS	10/8/2015	10/8/2015	ONE TIME	BM8498	TRANSFER	T	004	1506	6570	\$	9,999.00
CIRCUIT COURT	10/9/2015	10/13/2015	ONE TIME	BM8502	TRANSFER	T	001	3001	6510	\$	9,786.00
CIRCUIT COURT	10/9/2015	10/13/2015	ONE TIME	BM8502	TRANSFER	T	001	3001	6580	\$	9,999.00
CIRCUIT COURT	10/9/2015	10/13/2015	ONE TIME	BM8502	TRANSFER	T	001	3001	6790	\$	9,999.00
CIRCUIT COURT	10/9/2015	10/13/2015	ONE TIME	BM8502	TRANSFER	T	001	3001	7230	\$	9,999.00
CIRCUIT COURT	10/9/2015	10/13/2015	ONE TIME	BM8502	TRANSFER	T	001	3001	8150	\$	9,999.00
NON DEPARTMENTAL	SEPTEMBER	10/13/2015	ONE TIME	BM8503	TRANSFER	T	002	5102	5130	\$	9,779.00
NON DEPARTMENTAL	SEPTEMBER	10/13/2015	ONE TIME	BM8504	TRANSFER	T	004	5104	5140	\$	9,999.00
NON DEPARTMENTAL	10/12/2015	10/13/2015	ONE TIME	BM8506	TRANSFER	T	004	5104	6080	\$	9,999.00
PARKS	10/13/2015	10/14/2015	ONE TIME	BM8512	TRANSFER	T	003	1602	7360	\$	9,500.00
PARKS	10/13/2015	10/14/2015	ONE TIME	BM8512	TRANSFER	T	003	1602	7230	\$	9,000.00
PARKS	10/13/2015	10/14/2015	ONE TIME	BM8512	TRANSFER	T	003	1602	6510	\$	9,500.00

JCEB	10/16/2015	10/21/2015	ONE TIME	BM8531	TRANSFER	T	001	5501	8020	\$	9,999.00
FAMILY COURT	10/16/2015	10/20/2015	ONE TIME	BM8534	TRANSFER	T	001	2101	6080	\$	9,999.00
FAMILY COURT	10/16/2015	10/20/2015	ONE TIME	BM8534	TRANSFER	T	001	2101	6641	\$	9,999.00
COMBAT	10/21/2015	10/20/2015	ONE TIME	BM8534	TRANSFER	T	001	2101	6510	\$	9,999.00
PARKS	10/26/2015	10/23/2015	ONE TIME	BM8553	TRANSFER	T	008	4401	6080	\$	9,999.00
PARKS	10/29/2015	11/2/2015	ONE TIME	BM8570	TRANSFER	T	003	1601	6790	\$	9,999.00
MED EXAM	10/29/2015	11/2/2015	ONE TIME	BM8580	TRANSFER	T	002	2001	5030	\$	9,999.00
IT	10/29/2015	11/2/2015	ONE TIME	BM8580	TRANSFER	T	001	1305	6661	\$	9,999.00
MED EXAM	11/2/2015	11/5/2015	ONE TIME	BM8587	TRANSFER	T	002	2001	6790	\$	9,999.00
NON DEPARTMENTAL	11/2/2015	11/5/2015	ONE TIME	BM8590	TRANSFER	T	002	5102	8120	\$	9,999.00
NON DEPARTMENTAL	11/2/2015	11/5/2015	ONE TIME	BM8591	TRANSFER	T	002	5300	8060	\$	9,999.00
FAMILY COURT	11/3/2015	11/5/2015	ONE TIME	BM8595	TRANSFER	T	001	2101	8171	\$	9,999.00
FAMILY COURT	11/3/2015	11/5/2015	ONE TIME	BM8595	TRANSFER	T	001	2101	6510	\$	9,999.00
PROSECUTOR	11/3/2015	11/5/2015	ONE TIME	BM8596	TRANSFER	T	008	4154	6080	\$	9,999.00
PARKS	11/4/2015	11/5/2015	ONE TIME	BM8606	TRANSFER	T	003	1602	6430	\$	9,999.00
SHERIFF	11/4/2015	11/10/2015	ONE TIME	BM8609	TRANSFER	T	004	4201	7190	\$	9,999.00
PUBLIC WORKS	11/9/2015	11/9/2015	ONE TIME	BM8613	TRANSFER	T	004	1506	8171	\$	9,999.00
PROSECUTOR	11/9/2015	11/9/2015	ONE TIME	BM8615	TRANSFER	T	008	4102	6140	\$	9,999.00
PUBLIC WORKS	11/12/2015	11/12/2015	ONE TIME	BM8624	TRANSFER	T	002	1503	6230	\$	9,999.00
CIRCUIT COURT	11/16/2015	11/16/2015	ONE TIME	BM8632	TRANSFER	T	001	3001	7041	\$	9,999.00
CIRCUIT COURT	11/16/2015	11/16/2015	ONE TIME	BM8632	TRANSFER	T	001	3001	8020	\$	9,999.00
CIRCUIT COURT	11/16/2015	11/16/2015	ONE TIME	BM8632	TRANSFER	T	001	3001	8150	\$	9,999.00
CIRCUIT COURT	11/16/2015	11/16/2015	ONE TIME	BM8632	TRANSFER	T	001	3001	8171	\$	9,999.00
CIRCUIT COURT	11/16/2015	11/16/2015	ONE TIME	BM8632	TRANSFER	T	001	3001	8173	\$	9,999.00
CIRCUIT COURT	11/23/2015	11/24/2015	ONE TIME	BM8655	TRANSFER	T	001	3001	6010	\$	9,999.00
IT	11/25/2015	12/3/2015	ONE TIME	BM8663	TRANSFER	T	001	1305	6661	\$	9,999.00
IT	11/25/2015	12/3/2015	ONE TIME	BM8663	TRANSFER	T	004	1305	6661	\$	9,999.00
SHERIFF	11/25/2015	12/3/2015	ONE TIME	BM8663	TRANSFER	T	004	1305	6661	\$	9,999.00
PARKS	12/2/2015	12/3/2015	ONE TIME	BM8663	TRANSFER	T	003	1305	8173	\$	9,999.00
NON DEPARTMENTAL	12/2/2015	12/3/2015	ONE TIME	BM8663	TRANSFER	T	003	1305	8173	\$	9,999.00
NON DEPARTMENTAL	12/2/2015	12/3/2015	ONE TIME	BM8691	TRANSFER	T	001	4201	6170	\$	9,999.00
PARKS	12/3/2015	12/3/2015	ONE TIME	BM8692	TRANSFER	T	002	5102	8120	\$	9,999.00
CORRECTIONS	12/3/2015	12/3/2015	ONE TIME	BM8699	TRANSFER	T	003	1602	6430	\$	9,999.00
SHERIFF	12/3/2015	12/3/2015	ONE TIME	BM8702	TRANSFER	T	003	1605	5030	\$	9,999.00
IT	12/4/2015	12/9/2015	ONE TIME	BM8703	TRANSFER	T	001	2701	8170	\$	9,999.00
FAMILY COURT	12/4/2015	12/9/2015	ONE TIME	BM8705	TRANSFER	T	004	4201	5025	\$	9,999.00
NON DEPARTMENTAL	12/4/2015	12/8/2015	ONE TIME	BM8708	TRANSFER	T	001	1305	8020	\$	9,999.00
NON DEPARTMENTAL	12/7/2015	12/9/2015	ONE TIME	BM8713	TRANSFER	T	001	2101	7230	\$	9,999.00
COMBAT	12/9/2015	12/10/2015	ONE TIME	BM8727	TRANSFER	T	001	5101	5130	\$	9,999.00
CIRCUIT COURT	12/14/2015	12/15/2015	ONE TIME	BM8747	TRANSFER	T	008	4401	8173	\$	9,999.00
CIRCUIT COURT	12/14/2015	12/15/2015	ONE TIME	BM8762	TRANSFER	T	001	3001	6010	\$	9,999.00
CIRCUIT COURT	12/14/2015	12/15/2015	ONE TIME	BM8762	TRANSFER	T	001	3001	8171	\$	9,999.00
CORRECTIONS	12/15/2015	12/15/2015	ONE TIME	BM8765	TRANSFER	T	001	3001	8173	\$	9,999.00
IT	12/15/2015	12/15/2015	ONE TIME	BM8766	TRANSFER	F	001	1210	6510	\$	9,999.00
IT	12/15/2015	12/15/2015	ONE TIME	BM8766	TRANSFER	F	001	1210	6510	\$	9,999.00
IT	12/15/2015	12/15/2015	ONE TIME	BM8767	TRANSFER	T	004	1305	6661	\$	9,999.00
IT	12/15/2015	12/15/2015	ONE TIME	BM8767	TRANSFER	T	004	1305	6662	\$	9,999.00
IT	12/15/2015	12/15/2015	ONE TIME	BM8767	TRANSFER	T	004	1305	6662	\$	9,999.00
IT	12/15/2015	12/15/2015	ONE TIME	BM8768	TRANSFER	T	001	1305	6661	\$	9,999.00
IT	12/15/2015	12/15/2015	ONE TIME	BM8768	TRANSFER	T	004	1305	6661	\$	9,999.00
IT	12/15/2015	12/15/2015	ONE TIME	BM8768	TRANSFER	T	004	1305	6661	\$	9,999.00
IT	12/15/2015	12/15/2015	ONE TIME	BM8768	TRANSFER	T	004	1305	6661	\$	9,999.00
IT	12/15/2015	12/15/2015	ONE TIME	BM8768	TRANSFER	T	001	1305	8173	\$	9,999.00
CORRECTIONS	12/18/2015	12/21/2015	ONE TIME	BM8775	TRANSFER	T	001	2701	8160	\$	9,999.00

CORRECTION TO BM8570

BACKDATED TO NOVEMBER

BACKDATED TO NOVEMBER

BACKDATED TO NOVEMBER

JCEB	12/23/2015	12/28/2015	ONE TIME	BM6786	TRANSFER	T	001	5501	6110	\$	9,999.00
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Department	Date Entered	Date	Reason One Time	Ref #s FMS	Description	Action	Fund	Org.	Object	Amount	NOTES
CORRECTION	1/17/2016	1/17/2016	ONE TIME	BM8800	TRANSFER	T	002	2701	6140	\$ 9,999.00	
ROCK ISLAND	1/13/2016	1/13/2016	ONE TIME	BM8810	TRANSFER	T	002	2701	6140	\$ 9,999.00	
SHERIFF	1/20/2016	1/21/2016	ONE TIME	BM8820	TRANSFER	T	004	4201	6020	\$ 9,750.00	
NON-DEPARTMENTAL	1/21/2016	1/21/2016	ONE TIME	BM8826	TRANSFER	T	001	5101	8120	\$ 9,999.00	
NON-DEPARTMENTAL	1/21/2016	1/21/2016	ONE TIME	BM8826	TRANSFER	T	003	5103	8120	\$ 9,999.00	
NON-DEPARTMENTAL	1/21/2016	1/21/2016	ONE TIME	BM8826	TRANSFER	T	004	5104	8120	\$ 9,999.00	
FINANCE	1/21/2016	1/21/2016	ONE TIME	BM8828	TRANSFER	T	045	4500	8120	\$ 9,999.00	
CORRECTION	1/25/2016	1/25/2016	ONE TIME	BM8834	TRANSFER	T	001	1210	8170	\$ 9,999.00	
IT	1/25/2016	1/25/2016	ONE TIME	BM8835	TRANSFER	T	003	1305	6750	\$ 9,999.00	
IT	1/25/2016	1/25/2016	ONE TIME	BM8835	TRANSFER	T	300	1305	6750	\$ 9,999.00	
IT	1/26/2016	1/28/2016	ONE TIME	BM8840	TRANSFER	T	001	1305	6661	\$ 9,999.00	
IT	1/26/2016	1/27/2016	ONE TIME	BM8841	TRANSFER	T	003	1305	6661	\$ 9,999.00	
FINANCE	1/27/2016	1/28/2016	ONE TIME	BM8842	TRANSFER	T	004	1305	6661	\$ 9,102.00	
FINANCE	1/27/2016	1/28/2016	ONE TIME	BM8842	TRANSFER	T	003	1404	8060	\$ 9,999.00	
IT	1/27/2016	1/27/2016	ONE TIME	BM8844	TRANSFER	T	060	1404	8060	\$ 9,999.00	
SHERIFF	2/2/2016	1/29/2016	ONE TIME	BM8846	TRANSFER	T	060	1404	8060	\$ 9,999.00	
FACILITIES	2/3/2016	2/3/2016	ONE TIME	BM8865	TRANSFER	T	001	1305	6580	\$ 9,999.00	
FINANCE	2/8/2016	2/10/2016	ONE TIME	BM8871	TRANSFER	T	004	4201	6020	\$ 9,750.00	
COLLECTIONS	2/11/2016	2/11/2016	ONE TIME	BM8878	TRANSFER	T	001	1210	8170	\$ 9,999.00	
IT	2/18/2016	2/19/2016	ONE TIME	BM8885	TRANSFER	T	049	1403	6790	\$ 9,999.00	
IT	2/18/2016	2/19/2016	ONE TIME	BM8900	TRANSFER	T	300	1305	8150	\$ 9,999.00	
PARKS	3/14/2016	3/16/2016	ONE TIME	BM8977	TRANSFER	T	001	1305	6080	\$ 9,999.00	
IT	3/21/2016	3/22/2016	ONE TIME	BM8988	TRANSFER	T	003	1603	5010	\$ 9,999.00	
IT	3/21/2016	3/22/2016	ONE TIME	BM8988	TRANSFER	T	001	1305	8150	\$ 9,000.00	
PUBLIC WORKS	3/23/2016	3/24/2016	ONE TIME	BM8990	TRANSFER	T	045	1305	6080	\$ 9,999.00	
CIRCUIT COURT	3/23/2016	3/24/2016	ONE TIME	BM8995	TRANSFER	T	002	1506	6510	\$ 9,999.00	
CIRCUIT COURT	3/23/2016	3/24/2016	ONE TIME	BM8997	TRANSFER	T	001	3001	8173	\$ 9,999.00	
CIRCUIT COURT	3/23/2016	3/24/2016	ONE TIME	BM8997	TRANSFER	T	001	3001	8173	\$ 9,999.00	
CORRECTIONS	3/29/2016	3/30/2016	ONE TIME	BM9004	TRANSFER	T	001	3001	7230	\$ 9,999.00	
ECO DEVO	4/1/2016	4/8/2016	ONE TIME	BM9018	TRANSFER	T	008	2701	6570	\$ 9,999.00	
RCC	4/1/2016	4/7/2016	ONE TIME	BM9020	TRANSFER	T	001	1220	5010	\$ 9,999.00	
CORRECTIONS	4/1/2016	4/1/2016	ONE TIME	BM9020	TRANSFER	T	001	2702	7190	\$ 9,999.00	
SHERIFF	4/5/2016	4/6/2016	ONE TIME	BM9022	TRANSFER	T	008	2701	6570	\$ 9,999.00	
FACILITIES	4/7/2016	4/11/2016	ONE TIME	BM9029	TRANSFER	T	004	4201	6120	\$ 9,999.00	
PROSECUTOR	4/12/2016	4/13/2016	ONE TIME	BM9036	TRANSFER	T	001	1210	7330	\$ 9,999.00	
COMMUNICATIONS	4/18/2016	4/19/2016	ONE TIME	BM9049	TRANSFER	T	004	1506	6510	\$ 9,999.00	
IT	4/22/2016	4/26/2016	ONE TIME	BM9063	TRANSFER	T	008	4102	5025	\$ 9,999.00	
IT	4/22/2016	4/26/2016	ONE TIME	BM9063	TRANSFER	T	001	1221	5020	\$ 9,900.00	
CIRCUIT COURT	4/25/2016	4/25/2016	ONE TIME	BM9067	TRANSFER	T	001	1305	6580	\$ 9,999.00	
CIRCUIT COURT	4/25/2016	4/25/2016	ONE TIME	BM9067	TRANSFER	T	045	1305	6580	\$ 9,999.00	
NON-DEPARTMENTAL	4/28/2016	5/5/2016	ONE TIME	BM9092	TRANSFER	T	001	3001	8173	\$ 9,999.00	
NON-DEPARTMENTAL	5/2/2016	5/4/2016	ONE TIME	BM9094	TRANSFER	T	045	4500	8171	\$ 9,999.00	
NON-DEPARTMENTAL	5/2/2016	5/4/2016	ONE TIME	BM9094	TRANSFER	T	001	5101	8020	\$ 9,999.00	
HR	5/2/2016	5/4/2016	ONE TIME	BM9097	TRANSFER	T	045	4500	8060	\$ 9,999.00	
ROCK ISLAND	5/5/2016	5/11/2016	ONE TIME	BM9110	TRANSFER	T	001	1404	8060	\$ 9,999.00	
IT	5/5/2016	5/11/2016	ONE TIME	BM9120	TRANSFER	T	004	3601	8120	\$ 9,999.00	
IT	5/5/2016	5/11/2016	ONE TIME	BM9120	TRANSFER	T	001	1404	8020	\$ 9,999.00	
IT	5/5/2016	5/11/2016	ONE TIME	BM9120	TRANSFER	T	001	1404	8150	\$ 9,999.00	
IT	5/5/2016	5/11/2016	ONE TIME	BM9120	TRANSFER	T	004	1404	8020	\$ 9,999.00	
IT	5/5/2016	5/11/2016	ONE TIME	BM9120	TRANSFER	T	045	1404	8060	\$ 9,999.00	

IT	5/5/2016	5/11/2016	ONE TIME	BM9120	TRANSFER	T	045	1404	8060	\$	9,999.00
NON-DEPARTMENTAL	5/5/2016	5/11/2016	ONE TIME	BM9122	TRANSFER	T	045	4500	8020	\$	9,999.00
NON-DEPARTMENTAL	5/5/2016	5/11/2016	ONE TIME	BM9123	TRANSFER	T	045	4500	8020	\$	9,999.00
NON-DEPARTMENTAL	5/5/2016	5/11/2016	ONE TIME	BM9124	TRANSFER	T	045	4500	8020	\$	9,999.00
NON-DEPARTMENTAL	5/5/2016	DELETED	ONE TIME	BM9125	TRANSFER	T	045	4500	8020	\$	9,999.00
CIRCUIT COURT	5/10/2016	5/12/2016	ONE TIME	BM9130	TRANSFER	T	001	3001	8170	\$	9,999.00
CIRCUIT COURT	5/10/2016	5/12/2016	ONE TIME	BM9130	TRANSFER	T	001	3001	8170	\$	9,999.00
ASSESSMENT	5/19/2016	5/24/2016	ONE TIME	BM9153	TRANSFER	T	045	1902	8160	\$	9,999.00
FACILITIES	5/23/2016	5/24/2016	ONE TIME	BM9159	TRANSFER	T	001	1210	7370	\$	9,999.00
IT	6/1/2016	6/13/2016	ONE TIME	BM9184	TRANSFER	T	001	1305	6080	\$	9,999.00
IT	6/1/2016	6/13/2016	ONE TIME	BM9184	TRANSFER	T	001	1305	6080	\$	9,999.00
IT	6/1/2016	6/13/2016	ONE TIME	BM9184	TRANSFER	T	001	1305	6080	\$	9,999.00
FINANCE	6/1/2016	6/13/2016	ONE TIME	BM9185	TRANSFER	T	001	1404	8020	\$	9,999.00
NON-DEPARTMENTAL	6/1/2016	6/13/2016	ONE TIME	BM9194	TRANSFER	T	045	4500	8020	\$	9,999.00
NON-DEPARTMENTAL	6/8/2016	6/9/2016	ONE TIME	BM9201	TRANSFER	T	045	4500	6020	\$	9,999.00
ROCK ISLAND	6/9/2016	6/9/2016	ONE TIME	BM9203	TRANSFER	T	004	3601	6510	\$	9,999.00
SPORTS AUTHORITY	6/10/2016	6/14/2016	ONE TIME	BM9206	TRANSFER	T	007	5020	5020	\$	9,999.00
CIRCUIT COURT	6/13/2016	6/15/2016	ONE TIME	BM9220	TRANSFER	T	001	3001	8170	\$	9,999.00
CIRCUIT COURT	6/13/2016	6/15/2016	ONE TIME	BM9220	TRANSFER	T	001	3001	8170	\$	9,999.00
PUBLIC WORKS	6/29/2016	7/1/2016	ONE TIME	BM9268	TRANSFER	T	004	1502	7230	\$	9,999.00
NON-DEPARTMENTAL	7/1/2016	7/1/2016	ONE TIME	BM9269	TRANSFER	T	045	4500	6020	\$	9,999.00
MED EXAM	7/1/2016	7/1/2016	ONE TIME	BM9271	TRANSFER	T	002	2001	7180	\$	9,999.00
FINANCE	7/5/2016	7/7/2016	ONE TIME	BM9279	TRANSFER	T	001	1404	8020	\$	9,999.00
NON-DEPARTMENTAL	7/5/2016	7/5/2016	ONE TIME	BM9283	TRANSFER	T	045	4500	8020	\$	9,999.00
PUBLIC WORKS	7/5/2016	7/5/2016	ONE TIME	BM9284	TRANSFER	T	004	1502	7230	\$	9,999.00
PUBLIC WORKS	7/5/2016	7/5/2016	ONE TIME	BM9285	TRANSFER	T	004	1506	7230	\$	9,999.00
FACILITIES	7/6/2016	7/8/2016	ONE TIME	BM9287	TRANSFER	T	004	4201	7010	\$	9,999.00
SHERIFF	7/7/2016	7/13/2016	ONE TIME	BM9290	TRANSFER	T	004	4201	7010	\$	9,999.00
FAMILY COURT	7/11/2016	7/13/2016	ONE TIME	BM9292	TRANSFER	T	001	2101	6010	\$	9,999.00
FAMILY COURT	7/11/2016	7/13/2016	ONE TIME	BM9295	TRANSFER	T	001	2101	6010	\$	9,999.00
FAMILY COURT	7/11/2016	7/12/2016	ONE TIME	BM9295	TRANSFER	T	001	2101	6060	\$	9,999.00
FAMILY COURT	7/11/2016	7/12/2016	ONE TIME	BM9295	TRANSFER	T	001	2101	6641	\$	9,999.00
FAMILY COURT	7/11/2016	7/12/2016	ONE TIME	BM9295	TRANSFER	T	001	2101	6750	\$	9,999.00
FAMILY COURT	7/11/2016	7/12/2016	ONE TIME	BM9295	TRANSFER	T	001	2101	8020	\$	9,999.00
PARKS	7/11/2016	7/12/2016	ONE TIME	BM9295	TRANSFER	T	001	2101	8170	\$	9,999.00
PROSECUTOR	7/18/2016	7/13/2016	ONE TIME	BM9296	TRANSFER	T	003	1605	5080	\$	9,999.00
PROSECUTOR	7/18/2016	7/26/2016	ONE TIME	BM9322	TRANSFER	T	010	4165	5010	\$	9,999.00
PROSECUTOR	7/20/2016	7/26/2016	ONE TIME	BM9323	TRANSFER	T	010	4165	5010	\$	9,999.00
CIRCUIT COURT	7/25/2016	7/20/2016	ONE TIME	BM9330	TRANSFER	T	008	4156	6510	\$	9,500.00
IT	7/26/2016	7/28/2016	ONE TIME	BM9350	TRANSFER	T	001	3001	8173	\$	9,249.00
IT	7/26/2016	7/28/2016	ONE TIME	BM9351	TRANSFER	T	001	1305	6661	\$	9,999.00
IT	7/26/2016	7/28/2016	ONE TIME	BM9351	TRANSFER	T	004	1305	6661	\$	9,999.00
PUBLIC WORKS	7/26/2016	7/28/2016	ONE TIME	BM9355	TRANSFER	T	045	1305	6661	\$	9,999.00
ASSESSMENT	7/28/2016	7/29/2016	ONE TIME	BM9366	TRANSFER	T	045	1502	8130	\$	9,999.00
ROCK ISLAND	7/29/2016	7/29/2016	ONE TIME	BM9367	TRANSFER	T	004	1902	6080	\$	9,999.00
PARKS	8/1/2016	8/2/2016	ONE TIME	BM9375	TRANSFER	T	003	1602	6440	\$	9,999.00
PROSECUTOR	8/2/2016	8/3/2016	ONE TIME	BM9382	TRANSFER	T	010	4165	5010	\$	9,999.00
FACILITIES	8/2/2016	8/3/2016	ONE TIME	BM9383	TRANSFER	T	045	4500	8020	\$	9,999.00
PUBLIC WORKS	8/4/2016	8/4/2016	ONE TIME	BM9384	TRANSFER	T	001	1210	5020	\$	9,999.00
CIRCUIT COURT	8/4/2016	8/3/2016	ONE TIME	BM9386	TRANSFER	T	004	1502	8130	\$	9,999.00
PUBLIC WORKS	8/5/2016	8/5/2016	ONE TIME	BM9388	TRANSFER	T	001	3001	8170	\$	9,999.00
PUBLIC WORKS	8/9/2016	8/9/2016	ONE TIME	BM9392	TRANSFER	T	004	1506	5030	\$	9,999.00
PUBLIC WORKS	8/10/2016	8/10/2016	ONE TIME	BM9404	TRANSFER	T	002	1503	8120	\$	9,999.00
FAMILY COURT	8/9/2016	8/10/2016	ONE TIME	BM9405	TRANSFER	F	001	2101	6080	\$	9,999.00
CIRCUIT COURT	8/10/2016	8/10/2016	ONE TIME	BM9415	TRANSFER	T	001	2101	8020	\$	9,999.00
CIRCUIT COURT	8/10/2016	8/12/2016	ONE TIME	BM9415	TRANSFER	T	001	3001	8173	\$	9,999.00
CIRCUIT COURT	8/10/2016	8/12/2016	ONE TIME	BM9415	TRANSFER	T	001	3001	6510	\$	9,000.00
CIRCUIT COURT	8/10/2016	8/12/2016	ONE TIME	BM9415	TRANSFER	T	001	3001	6790	\$	9,999.00

CORRECTION TO BM9268 (MAY)

JUNE
JULY

JULY

SHERIFF	8/10/2016	8/12/2016	ONE TIME	BM9416	TRANSFER	T	004	4201	7190	\$	9,000.00	
PUBLIC WORKS	8/11/2016	8/12/2016	ONE TIME	BM9420	TRANSFER	T	004	1504	8120	\$	9,999.00	
CORRECTIONS	8/15/2016	8/16/2016	ONE TIME	BM9423	TRANSFER	T	008	2304	6790	\$	9,000.00	
PUBLIC WORKS	8/24/2016	8/29/2016	ONE TIME	BM9448	TRANSFER	T	004	1506	7230	\$	9,999.00	
NON-DEPARTMENTAL	8/25/2016	8/25/2016	ONE TIME	BM9452	TRANSFER	T	001	5101	8120	\$	9,999.00	
IT	8/29/2016	8/30/2016	ONE TIME	BM9454	TRANSFER	T	001	1305	6080	\$	9,999.00	
IT	8/29/2016	8/30/2016	ONE TIME	BM9454	TRANSFER	T	045	1305	6661	\$	9,999.00	
CORRECTIONS	8/30/2016	8/30/2016	ONE TIME	BM9465	TRANSFER	T	002	2701	6020	\$	9,999.00	
CORRECTIONS	8/30/2016	8/30/2016	ONE TIME	BM9465	TRANSFER	T	001	2702	6020	\$	9,999.00	
NON-DEPARTMENTAL	8/30/2016	8/30/2016	ONE TIME	BM9465	TRANSFER	T	001	5101	6020	\$	9,999.00	
PARKS	9/1/2016	9/7/2016	ONE TIME	BM9474	TRANSFER	T	003	1602	6440	\$	9,999.00	
PARKS	9/2/2016	9/7/2016	ONE TIME	BM9482	TRANSFER	T	003	1606	8150	\$	9,999.00	
PARKS	9/2/2016	9/7/2016	ONE TIME	BM9483	TRANSFER	T	003	1602	6510	\$	9,999.00	
PUBLIC WORKS	9/7/2016	9/8/2016	ONE TIME	BM9490	TRANSFER	T	004	1506	6790	\$	9,999.00	
PUBLIC WORKS	9/7/2016	9/8/2016	ONE TIME	BM9491	TRANSFER	T	004	1504	8120	\$	9,999.00	
PUBLIC WORKS	9/7/2016	9/16/2016	ONE TIME	BM9493	TRANSFER	T	002	1503	8120	\$	9,999.00	
PUBLIC WORKS	9/7/2016	9/8/2016	ONE TIME	BM9495	TRANSFER	T	004	1506	5030	\$	9,999.00	
NON-DEPARTMENTAL	9/8/2016	9/8/2016	ONE TIME	BM9497	TRANSFER	T	002	5102	6760	\$	9,999.00	
FAMILY COURT	9/12/2016	9/14/2016	ONE TIME	BM9512	TRANSFER	T	001	2101	8020	\$	9,999.00	
CORRECTIONS	9/13/2016	9/14/2016	ONE TIME	BM9514	TRANSFER	T	008	2701	7010	\$	9,999.00	
FAMILY COURT	9/22/2016	9/23/2016	ONE TIME	BM9546	TRANSFER	T	001	2101	6510	\$	9,999.00	
PUBLIC WORKS	9/23/2016	9/23/2016	ONE TIME	BM9551	TRANSFER	T	004	1506	7380	\$	9,999.00	
CIRCUIT COURT	9/23/2016	9/23/2016	ONE TIME	BM9552	TRANSFER	T	001	3001	8173	\$	9,999.00	
CIRCUIT COURT	9/23/2016	9/23/2016	ONE TIME	BM9552	TRANSFER	T	001	3001	8171	\$	9,999.00	
FACILITIES	9/26/2016	9/29/2016	ONE TIME	BM9559	TRANSFER	T	001	1213	7330	\$	9,999.00	
IT	9/27/2016	9/29/2016	ONE TIME	BM9564	TRANSFER	T	001	1305	6080	\$	9,999.00	
IT	9/27/2016	9/29/2016	ONE TIME	BM9564	TRANSFER	T	001	1305	8020	\$	9,999.00	
IT	9/27/2016	9/29/2016	ONE TIME	BM9564	TRANSFER	T	045	1305	6080	\$	9,999.00	
CIRCUIT COURT	9/27/2016	9/29/2016	ONE TIME	BM9570	TRANSFER	T	001	3001	6790	\$	9,000.00	
CIRCUIT COURT	9/29/2016	10/3/2016	ONE TIME	BM9570	TRANSFER	T	001	3001	6810	\$	9,999.00	
PROSECUTOR	9/29/2016	10/3/2016	ONE TIME	BM9580	TRANSFER	T	008	4152	5140	\$	9,999.00	
PROSECUTOR	10/4/2016	10/6/2016	ONE TIME	BM9582	TRANSFER	T	010	4165	5010	\$	9,999.00	
FAMILY COURT	10/5/2016	10/6/2016	ONE TIME	BM9588	TRANSFER	T	001	2101	6750	\$	9,999.00	
FAMILY COURT	10/5/2016	10/6/2016	ONE TIME	BM9588	TRANSFER	T	001	2101	6510	\$	9,999.00	
FAMILY COURT	10/5/2016	10/6/2016	ONE TIME	BM9588	TRANSFER	T	001	2101	8170	\$	9,999.00	
PROSECUTOR	10/6/2016	10/10/2016	ONE TIME	BM9591	TRANSFER	T	008	4156	5010	\$	9,999.00	
PUBLIC WORKS	10/6/2016	10/10/2016	ONE TIME	BM9594	TRANSFER	T	004	1506	7380	\$	9,999.00	
PARKS	10/6/2016	10/10/2016	ONE TIME	BM9598	TRANSFER	T	003	1614	6530	\$	9,999.00	
PARKS	10/6/2016	10/10/2016	ONE TIME	BM9601	TRANSFER	T	300	1670	6790	\$	9,500.00	
CORRECTIONS	10/10/2016	10/10/2016	ONE TIME	BM9606	TRANSFER	T	001	2702	7190	\$	9,999.00	
PROSECUTOR	10/11/2016	10/13/2016	ONE TIME	BM9610	TRANSFER	T	008	4154	8150	\$	9,999.00	
SHERIFF	10/11/2016	10/13/2016	ONE TIME	BM9611	TRANSFER	T	004	4201	6530	\$	9,782.00	
PARKS	10/14/2016	10/19/2016	ONE TIME	BM9622	TRANSFER	T	300	1654	5020	\$	9,999.00	
COUNSELOR'S OFFICE	10/14/2016	10/19/2016	ONE TIME	BM9630	TRANSFER	T	001	1101	8171	\$	9,678.00	
CIRCUIT COURT	10/19/2016	10/27/2016	ONE TIME	BM9637	TRANSFER	T	001	3001	8171	\$	9,999.00	
CIRCUIT COURT	10/19/2016	10/27/2016	ONE TIME	BM9637	TRANSFER	T	001	3001	8173	\$	9,999.00	
CIRCUIT COURT	10/19/2016	10/27/2016	ONE TIME	BM9639	TRANSFER	T	003	1606	8150	\$	9,999.00	
PARKS	10/19/2016	10/27/2016	ONE TIME	BM9645	TRANSFER	T	001	1305	6080	\$	9,999.00	
IT	10/20/2016	10/27/2016	ONE TIME	BM9653	TRANSFER	T	300	1305	6580	\$	9,999.00	
IT	10/21/2016	10/27/2016	ONE TIME	BM9655	TRANSFER	T	001	2101	6420	\$	9,999.00	
FAMILY COURT	10/25/2016	10/27/2016	ONE TIME	BM9662	TRANSFER	T	002	5102	6790	\$	9,999.00	
NON-DEPARTMENTAL	10/28/2016	11/4/2016	ONE TIME	BM9680	TRANSFER	T	003	1602	5030	\$	9,999.00	
PARKS	10/28/2016	11/1/2016	ONE TIME	BM9687	TRANSFER	T	001	3001	6080	\$	9,999.00	
CIRCUIT COURT	10/28/2016	11/1/2016	ONE TIME	BM9691	TRANSFER	T	004	4201	6510	\$	9,999.00	
SHERIFF	11/1/2016	11/8/2016	ONE TIME	BM9691	TRANSFER	T	003	1606	8150	\$	9,999.00	
PARKS	11/1/2016	11/4/2016	ONE TIME	BM9695	TRANSFER	T	002	5102	6790	\$	9,999.00	
NON-DEPARTMENTAL	11/1/2016	11/2/2016	ONE TIME	BM9696	TRANSFER	T	002	5102	6080	\$	9,977.00	
IT	11/1/2016	11/3/2016	ONE TIME	BM9697	TRANSFER	T	045	1305				

[illegible]

Jackson County, Missouri
Summary of Budget Transfers
for period January 1, 2017 through September 30, 2017

Fund #	Fund Name	Orig.	Department	Date Entered	Date Cumulative	Ref #'s	One-Time / Annual	Description	To / From	Object	Amount	NOTES
001	General Fund	3001	CIRCUIT COURT	2/28/2017	3/2/2017	BM10009	ONE TIME	TRANSFER	To	30	9,999	
001	General Fund	3001	CIRCUIT COURT	3/30/2017	3/31/2017	BM10084	ONE TIME	TRANSFER	To	6510	9,999	
001	General Fund	3001	CIRCUIT COURT	7/18/2017	7/21/2017	BM10317	ONE TIME	TRANSFER	To	6510	9,999	
001	General Fund	2702	CORRECTIONS	6/29/2017	7/6/2017	BM10293	ONE TIME	TRANSFER	To	8170	9,999	
001	General Fund	2701	CORRECTIONS	7/13/2017	7/17/2017	BM10306	ONE TIME	TRANSFER	To	7010	9,999	
001	General Fund	2701	CORRECTIONS	8/3/2017	8/3/2017	BM10367	ONE TIME	TRANSFER	To	8160	9,999	
001	General Fund	2701	CORRECTIONS	9/11/2017	9/11/2017	BM10471	ONE TIME	TRANSFER	To	6870	9,999	
001	General Fund	1210	CORRECTIONS	9/12/2017	9/15/2017	BM10213	ONE TIME	TRANSFER	To	6510	9,999	
001	General Fund	1204	FACILITIES MGMT	5/25/2017	5/30/2017	BM10234	ONE TIME	TRANSFER	To	6790	9,500	
001	General Fund	1204	FACILITIES MGMT	6/1/2017	6/2/2017	BM10234	ONE TIME	TRANSFER	To	7350	9,500	
001	General Fund	1204	FACILITIES MGMT	9/5/2017	9/7/2017	BM10446	ONE TIME	TRANSFER	To	5020	9,000	
001	General Fund	2101	FAMILY COURT	5/10/2017	5/11/2017	BM10175	ONE TIME	TRANSFER	To	6520	9,293	
001	General Fund	1305	IT	2/1/2017	2/8/2017	BM9957	ONE TIME	TRANSFER	To	6080	9,999	
002	Health Fund	2001	MED EXAM	5/18/2017	5/19/2017	BM10205	ONE TIME	TRANSFER	To	7230	9,999	
002	Health Fund	2001	MED EXAM	6/27/2017	6/28/2017	BM10286	ONE TIME	TRANSFER	To	6080	9,999	
003	Park Fund	3001	IT	2/1/2017	2/8/2017	BM9957	ONE TIME	TRANSFER	To	6080	9,999	
003	Park Fund	5103	NON DEPARTMENTAL	6/14/2017	6/16/2017	BM10259	ONE TIME	TRANSFER	To	7230	9,781	
003	Park Fund	5103	NON DEPARTMENTAL	7/6/2017	7/6/2017	BM10286	ONE TIME	TRANSFER	To	8060	9,900	
003	Park Fund	1806	PARKS	2/24/2017	2/28/2017	BM10373	ONE TIME	TRANSFER	To	8060	9,570	
003	Park Fund	1806	PARKS	7/18/2017	6/21/2017	BM10286	ONE TIME	TRANSFER	To	8520	9,900	
003	Park Fund	1814	PARKS	8/9/2017	7/21/2017	BM10316	ONE TIME	TRANSFER	To	8520	9,900	
003	Park Fund	1824	PARKS	8/9/2017	8/9/2017	BM10380	ONE TIME	TRANSFER	To	7440	9,995	
003	Park Fund	1824	PARKS	9/7/2017	8/28/2017	BM10423	ONE TIME	TRANSFER	To	7440	9,000	
004	Special Road & Bridge Fund	1305	IT	2/1/2017	2/8/2017	BM9957	ONE TIME	TRANSFER	To	7440	9,999	
004	Special Road & Bridge Fund	1506	PUBLIC WORKS	9/29/2017	10/2/2017	BM10535	ONE TIME	TRANSFER	To	6080	9,999	
004	Special Road & Bridge Fund	4201	SHERIFF	8/15/2017	8/16/2017	BM10406	ONE TIME	TRANSFER	To	7320	9,000	
006	Anti-Drug Sales Tax Fund	4401	COMBAT	5/31/2017	6/1/2017	BM10231	ONE TIME	TRANSFER	To	6510	9,950	
036	Inmate Security Fund	2701	CORRECTIONS	8/9/2017	8/11/2017	BM10366	ONE TIME	TRANSFER	To	6661	9,999	
042	Recorder's Technology Fund	1305	IT	2/1/2017	2/8/2017	BM9957	ONE TIME	TRANSFER	To	7440	9,999	
045	Assessment Fund	1902	ASSESSMENT	5/5/2017	5/9/2017	BM10172	ONE TIME	TRANSFER	To	6080	9,500	
045	Assessment Fund	1305	IT	2/1/2017	2/8/2017	BM9957	ONE TIME	TRANSFER	To	6080	9,999	
30C	Park Enterprise Fund	1305	IT	2/1/2017	2/8/2017	BM9957	ONE TIME	TRANSFER	To	6080	9,999	
											203,150	

Correction to BM10471 - July 2017

CANCEL PER D KIMZEY 7/11/17