

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

**A RESOLUTION** transferring \$58,400.00 within the 2018 Anti-Drug Sales Tax Fund, \$32,782.00 within the 2018 General Fund, \$3,300.00 within the 2018 Special Road and Bridge Fund, and \$57,000.00 within the 2018 Assessment Fund to comply with an Internal Revenue Service determination regarding the employment status of members of certain County board and commissions.

**RESOLUTION NO. 19916**, July 9, 2018

**INTRODUCED BY** Dennis Waits, County Legislator

WHEREAS, based upon a determination of the Internal Revenue Services, Jackson County will begin treating certain board and commission members as employees for income tax purposes instead of as independent contractors, effective July 1, 2018; and

WHEREAS, the boards and commissions impacted by this decision are those whose members receive a stipend for their service and include the Drug Commission, Merit System Commission, the Ethics, Human Relations, and Citizen Complaints Commission (EHRCC), the Plan Commission, the Board of Zoning Adjustment, and the Board of Equalization; and

WHEREAS, transfers within the Anti-Drug Sales Tax Fund, General Fund, Special Road and Bridge Fund, and Assessment Fund are necessary to move the board and

commission compensation budgets from contractual services to new salary lines for the board and commissions; now therefore,

BE IT RESOLVED by the County Legislature of Jackson County, Missouri, that the following transfer be made within the 2018 Anti-Drug Sales Tax Fund, General Fund, Special Road and Bridge Fund, and Assessment Fund:

<u>DEPARTMENT/DIVISION</u>	<u>CHARACTER/DESCRIPTION</u>	<u>FROM</u>	<u>TO</u>
General Fund			
EHRCC			
001-4501	56850- Boards & Commissions	\$5,900	
001-4501	55027- Boards/Commissions Salaries		\$5,900
Non- Departmental			
001-1501	56850- Boards & Commissions	\$26,882	
001-1501	55027- Boards/ Commissions Salaries		\$26,882
Special Road & Bridge Fund			
Development			
004-1504	56850- Boards & Commissions	\$3,300	
004-1504	55027- Boards/Commissions Salaries		\$3,300
Anti-Drug Sales Tax Fund			
COMBAT Administration			
008-4401	56850- Boards & Commissions	\$58,400	
008-4401	55027- Boards/ Commissions Salaries		\$58,400
Assessment			
Board of Equalization			
045-5007	56850- Boards & Commissions	\$57,000	
045-5007	55027- Boards/Commissions Salaries		\$57,000

Effective Date: This Resolution shall be effective immediately upon its passage by a majority of the Legislature.

APPROVED AS TO FORM:

Jan D. Hall  
Chief Deputy County Counselor

W. Stephen Nelson  
County Counselor

Certificate of Passage

I hereby certify that the attached resolution, Resolution No. 19916 of July 9, 2018, was duly passed on July 16, 2018 by the Jackson County Legislature. The votes thereon were as follows:

Yeas 9

Nays 0

Abstaining 0

Absent 0

7-16-18  
Date

Mary Jo Spino  
Mary Jo Spino, Clerk of Legislature

Funds sufficient for this transfer are available from the source indicated below.

ACCOUNT NUMBER: 008 4401 56850  
ACCOUNT TITLE: Anti-Drug Sales Tax Fund  
COMBAT Administration  
Board & Commissions  
NOT TO EXCEED: \$58,400.00

ACCOUNT NUMBER: 001 4501 56850  
ACCOUNT TITLE: General Fund  
EHRCC  
Board & Commissions  
NOT TO EXCEED: \$5,900.00

ACCOUNT NUMBER: 001 5101 56850  
ACCOUNT TITLE: General Fund  
Non-Departmental  
Board & Commissions  
NOT TO EXCEED: \$26,882.00

ACCOUNT NUMBER: 004 1504 56850  
ACCOUNT TITLE: Special Road & Bridge Fund  
Development  
Board & Commissions  
NOT TO EXCEED: \$3,300.00

ACCOUNT NUMBER: 045 5007 56850  
ACCOUNT TITLE: Assessment Fund  
Board of Equalization  
Board & Commissions  
NOT TO EXCEED: \$57,000.00

7/16/18  
Date

  
Chief Administrative Officer