

**REQUEST FOR LEGISLATIVE ACTION**

Completed by County Counselor's Office:

Res/Ord No.: 19916  
 Sponsor(s): Dennis Waits  
 Date: July 9, 2018

<p><b>SUBJECT</b></p>	<p>Action Requested  <input checked="" type="checkbox"/> Resolution  <input type="checkbox"/> Ordinance</p> <p>Project/Title: A Resolution authorizing the transfer of board and commission compensation from contractual service spending lines to salary lines within the 2018 General Fund, 2018 Special Road and Bridge Fund, and 2018 Assessment Fund to comply with an Internal Revenue Service (IRS) determination.</p>																														
<p><b>BUDGET INFORMATION</b>  <i>To be completed By Requesting Department and Finance</i></p>	<table border="1"> <tr> <td>Amount authorized by this legislation this fiscal year:</td> <td style="text-align: right;">\$ 93,082</td> </tr> <tr> <td>Amount previously authorized this fiscal year:</td> <td></td> </tr> <tr> <td>Total amount authorized after this legislative action:</td> <td style="text-align: right;">\$ 93,082</td> </tr> <tr> <td>Amount budgeted for this item * (including transfers):</td> <td></td> </tr> <tr> <td>Source of funding (name of fund) and account code number;</td> <td></td> </tr> <tr> <td><u>FROM ACCT:</u></td> <td style="text-align: right;"><u>FROM AMOUNT</u></td> </tr> <tr> <td>001-4501-56850 General Fund – EHRCC – Boards &amp; Commissions</td> <td style="text-align: right;">\$ 5,900</td> </tr> <tr> <td>001-5101-56850 General Fund – Non-Departmental - Boards &amp; Commissions</td> <td style="text-align: right;">26,882</td> </tr> <tr> <td>004-1504-56850 Road &amp; Bridge Fund – PW Development - Boards &amp; Commissions</td> <td style="text-align: right;">3,300</td> </tr> <tr> <td>045-5007-56850 Assessment Fund – Board of Equalization - Boards &amp; Commissions</td> <td style="text-align: right;">57,000</td> </tr> <tr> <td><u>TO ACCT:</u></td> <td style="text-align: right;"><u>TO AMOUNT</u></td> </tr> <tr> <td>001-4501-55027 General Fund – EHRCC – Boards/Comm Salaries</td> <td style="text-align: right;">\$ 5,900</td> </tr> <tr> <td>001-5101-55027 General Fund – Non-Departmental - Boards/Comm Salaries</td> <td style="text-align: right;">26,882</td> </tr> <tr> <td>004-1504-55027 Road &amp; Bridge Fund – PW Development - Boards/Comm Salaries</td> <td style="text-align: right;">3,300</td> </tr> <tr> <td>045-5007-55027 Assessment Fund – Board of Equalization - Boards/Comm Salaries</td> <td style="text-align: right;">57,000</td> </tr> </table> <p>* If account includes additional funds for other expenses, total budgeted in the account is: \$</p> <p><b>OTHER FINANCIAL INFORMATION:</b></p> <p><input type="checkbox"/> No budget impact (no fiscal note required)  <input type="checkbox"/> Term and Supply Contract (funds approved in the annual budget); estimated value and use of contract:      Department: Estimated Use: \$      Prior Year Budget (if applicable):      Prior Year Actual Amount Spent (if applicable):</p>	Amount authorized by this legislation this fiscal year:	\$ 93,082	Amount previously authorized this fiscal year:		Total amount authorized after this legislative action:	\$ 93,082	Amount budgeted for this item * (including transfers):		Source of funding (name of fund) and account code number;		<u>FROM ACCT:</u>	<u>FROM AMOUNT</u>	001-4501-56850 General Fund – EHRCC – Boards & Commissions	\$ 5,900	001-5101-56850 General Fund – Non-Departmental - Boards & Commissions	26,882	004-1504-56850 Road & Bridge Fund – PW Development - Boards & Commissions	3,300	045-5007-56850 Assessment Fund – Board of Equalization - Boards & Commissions	57,000	<u>TO ACCT:</u>	<u>TO AMOUNT</u>	001-4501-55027 General Fund – EHRCC – Boards/Comm Salaries	\$ 5,900	001-5101-55027 General Fund – Non-Departmental - Boards/Comm Salaries	26,882	004-1504-55027 Road & Bridge Fund – PW Development - Boards/Comm Salaries	3,300	045-5007-55027 Assessment Fund – Board of Equalization - Boards/Comm Salaries	57,000
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<p><b>PRIOR LEGISLATION</b></p>	<p>Prior ordinances and (date):          Prior resolutions and (date):</p>																														
<p><b>CONTACT INFORMATION</b></p>	<p>RLA drafted by (name, title, &amp; phone): Cheryl Colter, Asst. Dir. of Accounting/Finance;          Mark Lang, Budget Officer</p>																														
<p><b>REQUEST SUMMARY</b></p>	<p>Pursuant to an IRS determination, Jackson County will start treating certain board and commission members as employees, instead of independent contractors, for tax purposes, effective July 1, 2018. The boards and commissions impacted by this decision include the COMBAT Commission, Merit System Commission, Ethics Human Relations and Citizen Complaints (EHRCC) Commission, Plan Commission, Board of Zoning Adjustment (currently inactive) and Board of Equalization (BOE). Therefore, we are requesting transfers within the 2018 General Fund, 2018 Special Road and Bridge Fund, and 2018 Assessment Fund to move the board and commission compensation budgets from the current contractual services spending lines to new salary lines for boards and commissions. The related Social Security and Medicare expenditures will be funded by transfers of less than \$10,000 each within the applicable 2018 budgets.</p>																														
<p><b>CLEARANCE</b></p>	<p><input type="checkbox"/> Tax Clearance Completed (Purchasing &amp; Department)  <input type="checkbox"/> Business License Verified (Purchasing &amp; Department)</p>																														

	<input type="checkbox"/> Chapter 6 Compliance - Affirmative Action/Prevailing Wage (County Auditor's Office)	
ATTACHMENTS		
REVIEW	Department Director:	Date:
	Finance (Budget Approval): <i>If applicable</i>	Date: 7/6/18
	Division Manager:	Date:
	County Counselor's Office:	Date:

Fiscal Information (to be verified by Budget Office in Finance Department)

- This expenditure was included in the annual budget.
- Funds for this were encumbered from the \_\_\_\_\_ Fund in \_\_\_\_\_.
- There is a balance otherwise unencumbered to the credit of the appropriation to which the expenditure is chargeable and there is a cash balance otherwise unencumbered in the treasury to the credit of the fund from which payment is to be made each sufficient to provide for the obligation herein authorized.
- Funds sufficient for this expenditure will be/were appropriated by Ordinance # \_\_\_\_\_
- Funds sufficient for this appropriation are available from the source indicated below.

Account Number:	Account Title:	Amount Not to Exceed:

- This award is made on a need basis and does not obligate Jackson County to pay any specific amount. The availability of funds for specific purchases will, of necessity, be determined as each using agency places its order.
- This legislative action does not impact the County financially and does not require Finance/Budget approval.

