

# REQUEST FOR LEGISLATIVE ACTION

Completed by County Counselor's Office:

~~Res~~/Ord No.: 4596

Sponsor(s): Scott Burnett

Date: December 2, 2013

<p><b>SUBJECT</b></p>	<p>Action Requested  <input type="checkbox"/> Resolution  <input checked="" type="checkbox"/> Ordinance</p> <p>Project/Title: Requesting an Ordinance appropriating \$56,800 from the General Fund Assigned for Compensated Absences Fund Balance to cover a budget deficit for vacation payouts during 2013.</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>\$56,800</td> </tr> <tr> <td>Amount previously authorized this fiscal year:</td> <td>\$169,998</td> </tr> <tr> <td>Total amount authorized after this legislative action:</td> <td>\$226,798</td> </tr> <tr> <td>Amount budgeted for this item * (including transfers):</td> <td>\$169,998</td> </tr> <tr> <td>Source of funding (name of fund) and account code number; FROM / TO</td> <td>FROM ACCT</td> </tr> <tr> <td>From: 001-9999-32640 Compensated Absences</td> <td>\$ 56,800</td> </tr> <tr> <td></td> <td>TO ACCT</td> </tr> <tr> <td>To: 001-5101-55130 Vacation Payout</td> <td>\$56,800</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: \$</p> <p>Prior Year Budget (if applicable): 001-5101-55130 General Fund Vacation Payout \$349,998</p> <p>Prior Year Actual Amount Spent (if applicable): 001-5101-55130 General Fund Vacation Payout \$330,504</p>	Amount authorized by this legislation this fiscal year:	\$56,800	Amount previously authorized this fiscal year:	\$169,998	Total amount authorized after this legislative action:	\$226,798	Amount budgeted for this item * (including transfers):	\$169,998	Source of funding (name of fund) and account code number; FROM / TO	FROM ACCT	From: 001-9999-32640 Compensated Absences	\$ 56,800		TO ACCT	To: 001-5101-55130 Vacation Payout	\$56,800
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<p><b>PRIOR LEGISLATION</b></p>	<p>Prior ordinances and (date): 4473, (12/03/12)</p> <p>Prior resolutions and (date): N/A</p>																
<p><b>CONTACT INFORMATION</b></p>	<p>RLA drafted by (name, title, &amp; phone): Cheryl Colter, Asst. Dir. of Accounting/Finance, 881-3180</p>																
<p><b>REQUEST SUMMARY</b></p>	<p>The cost of vacation payouts has exceeded the amount estimated in the 2013 budget and more payouts are expected before year end. Therefore, it is now necessary to appropriate \$56,800 from the General Fund Assigned for Compensated Absences Fund Balance for vacation payouts.</p>																

CLEARANCE	<input type="checkbox"/> Tax Clearance Completed (Purchasing & Department) <input type="checkbox"/> Business License Verified (Purchasing & Department) <input type="checkbox"/> Chapter 6 Compliance - Affirmative Action/Prevailing Wage (County Auditor's Office)	
ATTACHMENTS	Schedule of General Fund leave payouts for 2013, Copy of the Comprehensive Annual Financial Report page 23.	
REVIEW	Department Director:	Date:
	Finance (Budget Approval): <i>If applicable Deborah S Ball</i>	Date: 11-27-13
	Division Manager: <i>D. Long</i>	Date: 11/27/13
	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:
001-9999-32640	Compensated Absences	\$56,800

- 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.

General Fund Leave Payouts for 2013

		<u>Transfer to 5101-55130</u>	<u>Transfer from 9999-32640</u>
Actual Expenditures per FMS	\$ 180,204		
Pending Journal Entry for the 11/22/13 payroll	<u>6,594</u>		
Actual Expenditures Incurred through 11/22/13		\$ 186,798	
Estimated Expenditures for 11/23/13 to 12/31/13		<u>40,000</u>	
Total Estimated Expenditures for 2013		226,798	
Less: 2013 Adjusted Budget	159,999		
Pending transfer for December	<u>9,999</u>	<u>169,998</u>	
Additional Appropriation Request		\$ <u><u>56,800</u></u>	\$ <u><u>56,800</u></u>

JACKSON COUNTY, MISSOURI

Balance Sheet

Governmental Funds

December 31, 2012

Assets	Major Funds					Nonmajor Governmental Funds	Total Governmental Funds
	General Fund	Health Fund	Special Road and Bridge Fund	Sports Complex Sales Tax Capital Project Fund	Sports Complex Sales Tax Debt Service Fund		
Cash and cash equivalents	\$ 1,627,895	—	919,633	—	—	18,599,657	21,147,185
Restricted assets:							
Cash and cash equivalents	—	—	—	12,176,188	9,854,242	15,605,977	37,636,407
Investments	—	—	—	—	—	3,896,446	3,896,446
Taxes receivable	—	—	—	—	6,414,712	—	6,414,712
Accounts receivable	—	—	—	—	123,935	—	123,935
Accrued interest	—	—	—	103	67	23,158	23,328
Receivables (net of allowance for uncollectible):							
Taxes	18,993,495	10,499,332	9,895,813	—	—	10,521,995	49,910,635
Tax assessment and collection fees	5,848,072	—	—	—	—	3,732,824	9,580,896
Intergovernmental	1,288,639	26,336	23,842	—	—	918,328	2,257,145
Accounts	634,538	4,274	1,901	—	—	108,162	748,875
Prepaid expenditures	49,293	515	9,469	—	—	77,924	137,201
Due from other funds	323,651	—	4,112,685	—	—	1,205,694	5,642,030
<b>Total assets</b>	<b>\$ 28,765,583</b>	<b>10,530,457</b>	<b>14,963,343</b>	<b>12,176,291</b>	<b>16,392,956</b>	<b>54,690,165</b>	<b>137,518,795</b>
<b>Liabilities and Fund Balances</b>							
Liabilities:							
Accounts payable	\$ 3,349,900	829,868	568,625	—	—	2,491,128	7,239,521
Accounts payable from restricted assets	—	—	—	12,283,987	—	1,007,410	13,291,397
Salaries, taxes, and benefits	2,844,920	214,660	565,729	—	—	1,065,805	4,691,114
Intergovernmental payables	1,272,991	—	—	—	—	636,495	1,909,486
Due to other funds	—	4,112,685	—	—	—	1,257,569	5,370,254
Unearned revenue	4,281,128	3,051,742	2,801,615	—	—	3,405,298	13,539,783
<b>Total liabilities</b>	<b>11,748,939</b>	<b>8,208,955</b>	<b>3,935,969</b>	<b>12,283,987</b>	<b>—</b>	<b>9,863,705</b>	<b>46,041,555</b>
Fund Balances:							
Nonspendable:							
Prepaid expenditures	49,293	515	9,469	—	—	77,924	137,201
Restricted:							
Prosecuting attorney's activities	—	—	—	—	—	418,365	418,365
Assessment maintenance	—	—	—	—	—	1,002,771	1,002,771
Property tax collection activities	—	—	—	—	—	1,436,836	1,436,836
Information technology	—	—	—	—	—	187,570	187,570
Document preservation	—	—	—	—	—	75,526	75,526
Emergency telephone system	—	—	—	—	—	2,145,569	2,145,569
Homeless assistance	—	—	—	—	—	212,145	212,145
Anti-drug activities	—	—	—	—	—	6,884,960	6,884,960
Criminal Justice Center (capital projects)	—	—	—	—	—	244,286	244,286
Law enforcement	—	—	44,252	—	—	767,434	811,686
Crime prevention (capital projects)	—	—	—	—	—	112,267	112,267
Road construction and maintenance	—	—	10,053,338	—	—	11,932,482	21,985,820
Health and welfare	—	2,096,448	—	—	—	—	2,096,448
Animal shelter	—	—	—	—	—	119,769	119,769
Truman Medical Center (capital projects)	—	—	—	—	—	124,034	124,034
Sewer system service	—	—	—	—	—	227,861	227,861
Truman Sports Complex activities	—	—	—	—	—	3,500,522	3,500,522
Culture and recreation	—	—	—	—	—	2,752,041	2,752,041
Debt service	—	—	—	—	16,392,956	10,322,990	26,715,946
Compensated absences	—	224,539	920,315	—	—	1,420,069	2,564,923
Available for grant match	—	—	—	—	—	600,109	600,109
Assigned:							
Wellness education	20,887	—	—	—	—	—	20,887
Truman courthouse renovation (encumbrances)	4,986,239	—	—	—	—	—	4,986,239
Maintenance and repair (encumbrances)	197,447	—	—	—	—	—	197,447
Purchases on order (encumbrances)	510,710	—	—	—	—	—	510,710
Contractual services (encumbrances)	352,025	—	—	—	—	—	352,025
Debt service	—	—	—	—	—	271,028	271,028
Compensated absences	3,104,054	—	—	—	—	—	3,104,054
Subsequent year appropriation	5,727,541	—	—	—	—	—	5,727,541
Unassigned	2,068,448	—	—	(107,696)	—	(10,098)	1,950,654
<b>Total fund balances</b>	<b>17,016,644</b>	<b>2,321,502</b>	<b>11,027,374</b>	<b>(107,696)</b>	<b>16,392,956</b>	<b>44,826,460</b>	<b>91,477,240</b>
<b>Total liabilities and fund balances</b>	<b>\$ 28,765,583</b>	<b>10,530,457</b>	<b>14,963,343</b>	<b>12,176,291</b>	<b>16,392,956</b>	<b>54,690,165</b>	<b>137,518,795</b>

See accompanying notes to basic financial statements.

## Supplemental Appropriation Request Jackson County, Missouri

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

Date: November 27, 2013

ORD # \_\_\_\_\_

Department / Division	Character/Description	From	To
<b>General Fund - 001</b>			
32640	Compensated Absences	56,800	
5101 - Non-Departmental	55130 - Vacation Payout		56,800
		56,800	56,800

*Albion S. Ball* 11-27-13  
Budgeting