

IN THE COUNTY LEGISLATURE OF JACKSON COUNTY, MISSOURI

AN ORDINANCE appropriating \$270,000.00 from the fund balance of the 2010 General Fund to cover the costs of unbudgeted vacation and sick leave payouts during the 2010 fiscal year.

ORDINANCE #4271, November 22, 2010

INTRODUCED BY Scott Burnett, County Legislator

WHEREAS, vacation and sick leave payout line items were not budgeted in 2010 for leave earned prior to 2010 but actually paid in 2010; and,

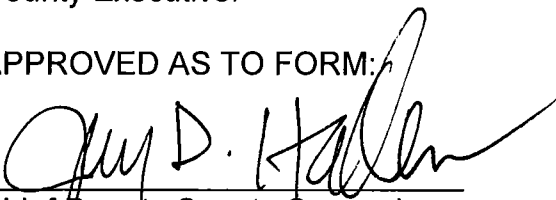
WHEREAS, an appropriation is necessary to place the funds sufficient to meet this obligation in the appropriate spending accounts; now therefore,

BE IT ORDAINED by the County Legislature of Jackson County, Missouri, that the following transfer and appropriation be and hereby are made:

<u>DEPARTMENT/DIVISION</u>	<u>CHARACTER/DESCRIPTION</u>	<u>FROM</u>	<u>TO</u>
General Fund			
001-9999	32640 - Desig Comp Absences	\$270,000	
001-5101	55130 - Vacation Leave Payout		\$150,000
001-5101	55140 - Sick Leave Payout		\$120,000

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

APPROVED AS TO FORM:



Chief Deputy County Counselor



Acting County Counselor

I hereby certify that the attached Ordinance, Ordinance #4271 introduced on November 22, 2010, was duly passed on November 29, 2010 by the Jackson County Legislature. The votes thereon were as follows:

Yeas 7

Nays 0

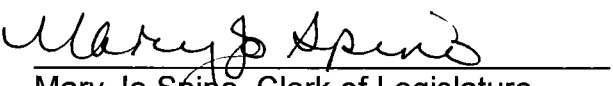
Abstaining 0

Absent 2

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

11.29.10

Date

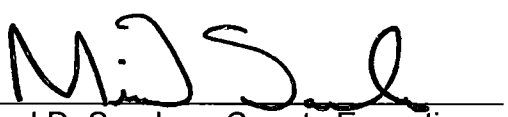


Mary Jo Spino, Clerk of Legislature

I hereby approve the attached Ordinance # 4271.

11/29/2010

Date



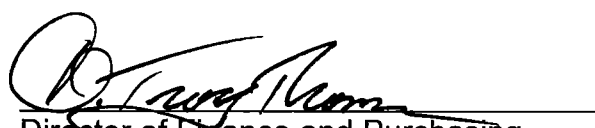
Michael D. Sanders, County Executive

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

ACCOUNT NUMBER: 001 9999 32640
ACCOUNT TITLE: General Fund
Non-specific Department
Designated Comp Absences
NOT TO EXCEED: \$270,000.00

November 16, 2010

Date



Director of Finance and Purchasing

REQUEST FOR LEGISLATIVE ACTION

Completed by County Counselor's Office:

~~Ord~~ Ord No.: 4271
 Sponsor(s): Scott Burnett
 Date: November 22, 2010

<p>SUBJECT</p>	<p>Action Requested <input type="checkbox"/> Resolution <input checked="" type="checkbox"/> Ordinance</p> <p>Project/Title: Requesting an Ordinance appropriating \$270,000 from the General Fund designated for Compensated Absences Fund Balance to cover unbudgeted vacation and sick leave payouts during 2010.</p>																
<p>BUDGET INFORMATION <i>To be completed By Requesting Department and Finance</i></p>	<table border="1" data-bbox="332 556 1201 892"> <tr> <td>Amount authorized by this legislation this fiscal year:</td> <td>\$270,000.00</td> </tr> <tr> <td>Amount previously authorized this fiscal year:</td> <td>\$0</td> </tr> <tr> <td>Total amount authorized after this legislative action:</td> <td>\$270,000.00</td> </tr> <tr> <td>Amount budgeted for this item * (including transfers):</td> <td>\$0</td> </tr> <tr> <td>Source of funding (name of fund) and account code number; FROM / TO</td> <td>FROM ACCT \$270,000</td> </tr> <tr> <td>From: 001-9999-32640 Compensated Absences</td> <td></td> </tr> <tr> <td>To: 001-5101-55130 Vacation Payout</td> <td>TO ACCT \$150,000.00</td> </tr> <tr> <td>001-5101-55140 Sick Leave Payout</td> <td>120,000.00</td> </tr> </table> <p>* If account includes additional funds for other expenses, total budgeted in the account is: \$</p> <p>As of 11/15/10, transfers from departmental budgets have provided \$35,510.63 to pay the 2010 share of leave earned and paid.</p> <p>OTHER FINANCIAL INFORMATION:</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): Non Budgeted -- Supplemental Appropriation of \$301,046.59 Prior Year Actual Amount Spent (if applicable): \$304,657.95</p>	Amount authorized by this legislation this fiscal year:	\$270,000.00	Amount previously authorized this fiscal year:	\$0	Total amount authorized after this legislative action:	\$270,000.00	Amount budgeted for this item * (including transfers):	\$0	Source of funding (name of fund) and account code number; FROM / TO	FROM ACCT \$270,000	From: 001-9999-32640 Compensated Absences		To: 001-5101-55130 Vacation Payout	TO ACCT \$150,000.00	001-5101-55140 Sick Leave Payout	120,000.00
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<p>PRIOR LEGISLATION</p>	<p>Prior ordinances and (date): 4185, (12/11/09) Prior resolutions and (date): N/A</p>																
<p>CONTACT INFORMATION</p>	<p style="text-align: center;"><i>CJC</i></p> <p>RLA drafted by (name, title, & phone): Cheryl Colter, Asst. Dir. of Accounting/Finance, 881-3180</p>																
<p>REQUEST SUMMARY</p>	<p>In 2010, we did not budget for vacation and sick leave payouts in the General Fund as in prior years. Therefore, it is now necessary to appropriate \$270,000 from the designated for Compensated Absences Fund Balance for vacation and sick leave <u>earned prior to 2010</u>, but paid in 2010.</p> <p>Departmental transfers are providing the budget for leave <u>earned in 2010</u> that is paid in 2010. As of 11/15/10, the departmental transfers have provided \$35,510.63.</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 the County's share of Fund 001 leave payouts for 2010, Copy of the Comprehensive Annual Financial Report page 23.	
REVIEW	Department Director:	Date:
	Finance (Budget Approval): <i>If applicable</i>	Date:
	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:
001-9999-32640	Compensated Absences	\$270,000.00

- 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.

County's share of Fund 001 leave payouts for 2010

	Transfer to 5101-55130	Transfer to 5101-55140	Transfer from 9999-32640
Actual Expenditures Incurred to Date	\$ 114,360.00	\$ 93,095.00	\$ 207,455.00
Estimated Expenditures for 11/13/10 to 12/31/10	35,640.00	26,905.00	62,545.00
Total Estimated for 2010	<u>\$ 150,000.00</u>	<u>\$ 120,000.00</u>	<u>\$ 270,000.00</u>

JACKSON COUNTY, MISSOURI

Balance Sheet

Governmental Funds

December 31, 2009

Assets	Major Funds					Nonmajor Funds		Total Governmental Funds
	General Fund	Health Fund	Public Building Corporation	Sports Complex Sales Tax Capital Project	Sports Complex Sales Tax Debt Service	Other Governmental Funds		
Cash and cash equivalents	—	27,652	—	—	—	—	—	11,663,191
Restricted assets:	—	—	—	—	—	—	—	43,701,966
Cash and cash equivalents	—	—	15,302,625	16,222,563	6,416,554	—	—	11,489,655
Investments	—	—	—	3,626,143	—	—	—	6,171,940
Taxes receivable	—	—	—	—	—	—	—	112,942
Accrued interest	—	—	—	71,823	30	—	—	300,000
Intergovernmental	—	—	—	—	—	—	—	—
Receivables (net of allowance for uncollectibles):	—	—	—	—	—	—	—	—
Taxes	—	—	—	—	—	—	—	—
Tax assessment and collection fees	17,765,057	9,251,660	—	—	—	—	—	45,320,498
Intergovernmental	5,335,745	—	—	—	—	—	—	9,452,119
Accounts	1,441,193	—	—	—	—	—	—	3,254,606
Due from other funds	406,301	11,503	—	—	—	—	—	518,102
Total assets	24,948,296	9,290,815	15,302,625	19,920,529	12,888,524	—	—	8,862,071
Total	\$ 24,948,296	\$ 9,290,815	\$ 15,302,625	\$ 19,920,529	\$ 12,888,524	\$ 58,476,301	\$ 140,827,090	\$ 140,827,090
Liabilities	—	—	—	—	—	—	—	—
Accounts payable	3,806,171	807,790	—	—	—	—	—	7,203,117
Salaries, taxes, and benefits	2,395,689	266,300	—	—	—	—	—	4,234,307
Intergovernmental payables	969,278	—	—	—	—	—	—	1,453,917
Due to other funds	5,080,804	2,651,928	—	—	—	—	—	8,605,955
Deferred revenue	3,002,543	1,953,662	—	—	—	—	—	9,524,896
Accounts payable from restricted assets	—	—	282,207	4,581,427	—	—	—	4,863,634
Total liabilities	15,254,485	5,679,680	282,207	4,581,427	—	—	—	35,885,826
Total	\$ 15,254,485	\$ 5,679,680	\$ 282,207	\$ 4,581,427	\$ —	\$ 10,088,027	\$ 35,885,826	\$ 35,885,826
Fund Balances	—	—	—	—	—	—	—	—
Reserved for:	—	—	—	—	—	—	—	—
Encumbrances	409,240	945,200	—	—	—	—	—	11,553,690
Capital projects	—	—	5,978,569	15,339,102	—	—	—	24,380,951
Debt service	—	—	9,041,849	—	12,888,524	—	—	26,824,377
Unreserved, designated for, reported in:	—	—	—	—	—	—	—	—
Compensated absences	4,215,095	159,320	—	—	—	—	—	6,595,350
Capital projects funds	—	—	—	—	—	—	—	282,884
General fund	—	—	—	—	—	—	—	—
Undesignated reported in:	—	—	—	—	—	—	—	—
Special revenue funds	5,069,476	2,506,615	—	—	—	—	—	5,069,476
Total fund balances	9,693,811	3,611,135	15,020,418	15,339,102	12,888,524	—	—	30,434,536
Total liabilities and fund balances	\$ 24,948,296	\$ 9,290,815	\$ 15,302,625	\$ 19,920,529	\$ 12,888,524	\$ 58,476,301	\$ 140,827,090	\$ 140,827,090

See accompanying notes to basic financial statements.