

IN THE COUNTY LEGISLATURE OF JACKSON COUNTY, MISSOURI

AN ORDINANCE appropriating \$200,000.00 from the fund balance of the 2012 General Fund and \$45,000.00 from the fund balance of the 2012 Assessment Fund to cover the costs of vacation and sick leave payouts during the 2012 fiscal year.

ORDINANCE NO. 4474, November 13, 2012

INTRODUCED BY Scott Burnett, County Legislator

WHEREAS, because of unanticipated reductions in force and retirements affecting certain long-serving employees in 2012, accrued vacation and sick leave funds sufficient to meet the County's payout obligation in 2012 exceeded the amount appropriated in the 2012 budget; and,

WHEREAS, funds sufficient to meet this obligation are set aside in the fund balance to be available in the event of a shortfall and an appropriation is now necessary to place these funds in the appropriate spending accounts; now therefore,

BE IT ORDAINED by the County Legislature of Jackson County, Missouri, that the following appropriations from the fund balances of the indicated funds be and hereby are made:

<u>DEPARTMENT/DIVISION</u>	<u>CHARACTER/DESCRIPTION</u>	<u>FROM</u>	<u>TO</u>
General Fund Non-Departmental			
001-9999	32640 – Compensated Absences	\$200,000	
001-5101	55130 - Vacation Payout		\$ 80,000
001-5101	55140 - Sick Leave Payout		\$120,000

Assessment Fund

Non-Departmental Assessment

045-9999	32640 – Compensated Absences	\$ 45,000	
045-4500	55130 – Vacation Payouts		\$ 35,000
045-4500	55140 – Sick Leave Payouts		\$ 10,000

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

APPROVED AS TO FORM:

Jan D. Hall
Chief Deputy County Counselor

W. Stephen Nispan
County Counselor

I hereby certify that the attached Ordinance, Ordinance No. 4474 introduced on November 13, 2012, was duly passed on November 19, 2012 by the Jackson County Legislature. The votes thereon were as follows:

Yeas 7

Nays 0

Abstaining 0

Absent 0 **Excused** 2

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

11-19-12
Date

Mary Jo Spino
Mary Jo Spino, Clerk of Legislature

I hereby approve the attached Ordinance No. .

11/20/2012
Date

Michael D. Sanders
Michael D. Sanders, County Executive

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

ACCOUNT NUMBER: 001 9999 32640
ACCOUNT TITLE: General Fund
Non-Departmental
Compensated Absences
NOT TO EXCEED: \$200,000.00

ACCOUNT NUMBER: 045 9999 32640
ACCOUNT TITLE: Assessment Fund
Non-Departmental
Compensated Absences
NOT TO EXCEED: \$45,000.00

November 19, 2012
Date

[Signature]
Director of Finance and Purchasing



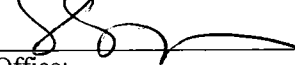
REQUEST FOR LEGISLATIVE ACTION

Completed by County Counselor's Office:

Res/Ord No.: 4474
 Sponsor(s): Scott Burnett
 Date: Nov. 13, 2012

SUBJECT	<p>Action Requested</p> <p><input type="checkbox"/> Resolution</p> <p><input checked="" type="checkbox"/> Ordinance</p> <p>Project/Title: Requesting an Ordinance appropriating \$200,000 from the General Fund Assigned for Compensated Absences Fund Balance and \$45,000 from the Assessment Fund Restricted for Compensated Absences Fund Balance to cover budget deficits for vacation and sick leave payouts during 2012.</p>																																						
BUDGET INFORMATION <i>To be completed By Requesting Department and Finance</i>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%;">Amount authorized by this legislation this fiscal year:</td> <td style="text-align: right;">\$245,000</td> </tr> <tr> <td>Amount previously authorized this fiscal year:</td> <td style="text-align: right;">\$460,000</td> </tr> <tr> <td>Total amount authorized after this legislative action:</td> <td style="text-align: right;">\$705,000</td> </tr> <tr> <td>Amount budgeted for this item * (including transfers):</td> <td style="text-align: right;">\$460,000</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 style="text-align: right;">\$200,000</td> </tr> <tr> <td>045-9999-32640 Compensated Absences</td> <td style="text-align: right;">45,000</td> </tr> <tr> <td>To: 001-5101-55130 Vacation Payout</td> <td style="text-align: right;">TO ACCT \$ 80,000</td> </tr> <tr> <td>001-5101-55140 Sick Leave Payout</td> <td style="text-align: right;">120,000</td> </tr> <tr> <td>045-4500-55130 Vacation Payout</td> <td style="text-align: right;">35,000</td> </tr> <tr> <td>045-4500-55140 Sick Leave Payout</td> <td style="text-align: right;">10,000</td> </tr> </table> <p>* If account includes additional funds for other expenses, total budgeted in the account is: \$</p> <p>OTHER FINANCIAL INFORMATION:</p> <p><input type="checkbox"/> No budget impact (no fiscal note required)</p> <p><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):</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 80%;">001-5101-55130 General Fund Vacation Payout</td> <td style="text-align: right;">\$250,000</td> </tr> <tr> <td>001-5101-55140 General Fund Sick Leave Payout</td> <td style="text-align: right;">150,000</td> </tr> <tr> <td>045-4500-55130 Assessment Fund Vacation Payout</td> <td style="text-align: right;">35,000</td> </tr> <tr> <td>045-4500-55140 Assessment Fund Sick Leave Payout</td> <td style="text-align: right;">25,000</td> </tr> </table> <p>Prior Year Actual Amount Spent (if applicable):</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 80%;">001-5101-55130 General Fund Vacation Payout</td> <td style="text-align: right;">\$142,682.36</td> </tr> <tr> <td>001-5101-55140 General Fund Sick Leave Payout</td> <td style="text-align: right;">98,513.32</td> </tr> <tr> <td>045-4500-55130 Assessment Fund Vacation Payout</td> <td style="text-align: right;">5,428.01</td> </tr> <tr> <td>045-4500-55140 Assessment Fund Sick Leave Payout</td> <td style="text-align: right;">5,331.40</td> </tr> </table>	Amount authorized by this legislation this fiscal year:	\$245,000	Amount previously authorized this fiscal year:	\$460,000	Total amount authorized after this legislative action:	\$705,000	Amount budgeted for this item * (including transfers):	\$460,000	Source of funding (name of fund) and account code number; FROM / TO	FROM ACCT	From: 001-9999-32640 Compensated Absences	\$200,000	045-9999-32640 Compensated Absences	45,000	To: 001-5101-55130 Vacation Payout	TO ACCT \$ 80,000	001-5101-55140 Sick Leave Payout	120,000	045-4500-55130 Vacation Payout	35,000	045-4500-55140 Sick Leave Payout	10,000	001-5101-55130 General Fund Vacation Payout	\$250,000	001-5101-55140 General Fund Sick Leave Payout	150,000	045-4500-55130 Assessment Fund Vacation Payout	35,000	045-4500-55140 Assessment Fund Sick Leave Payout	25,000	001-5101-55130 General Fund Vacation Payout	\$142,682.36	001-5101-55140 General Fund Sick Leave Payout	98,513.32	045-4500-55130 Assessment Fund Vacation Payout	5,428.01	045-4500-55140 Assessment Fund Sick Leave Payout	5,331.40
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PRIOR LEGISLATION	<p>Prior ordinances and (date): 4370, (12/07/11)</p> <p>Prior resolutions and (date): N/A</p>																																						

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CONTACT INFORMATION	RLA drafted by (name, title, & phone): Cheryl Colter, Asst. Dir. of Accounting/Finance, 881-3180	
REQUEST SUMMARY	Due to reductions in force and terminations of other long-term employees, our vacation and sick leave payouts for 2012 have exceeded the amounts budgeted in two funds. Therefore, it is now necessary to appropriate \$200,000 from the General Fund Assigned for Compensated Absences Fund Balance and \$45,000 from the Assessment Fund Restricted for Compensated Absences Fund Balance for vacation and sick leave payouts.	
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 and Assessment Fund leave payouts for 2012, Copy of the Comprehensive Annual Financial Report pages 24 and 77.	
REVIEW	Department Director: 	Date: 11/5/12
	Finance (Budget Approval): If applicable 	Date: 11/5/12
	Division Manager: 	Date: 11/5/12
	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	\$200,000
045-9999-32640	Compensated Absences	45,000

- 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 2012

	<u>Transfer to 5101-55130</u>	<u>Transfer to 5101-55140</u>	<u>Transfer from 9999-32640</u>
Actual Expenditures Incurred through 10/26/12	\$ 267,898.33	\$ 215,981.85	
Estimated Expenditures for 10/27/12 to 12/31/12	<u>62,101.67</u>	<u>54,018.15</u>	
Total Estimated Expenditures for 2012	330,000.00	270,000.00	
Less: 2012 Budget	<u>250,000.00</u>	<u>150,000.00</u>	
Additional Appropriation Request	<u>\$ 80,000.00</u>	<u>\$ 120,000.00</u>	<u>\$ 200,000.00</u>

Assessment Fund Leave Payouts for 2012

	<u>Transfer to 4500-55130</u>	<u>Transfer from 4500-55140</u>	<u>Transfer from 9999-32640</u>
Actual Expenditures Incurred through 10/26/12	\$ 63,055.70	\$ 32,921.11	
Estimated Expenditures for 10/27/12 to 12/31/12	<u>6,944.30</u>	<u>2,078.89</u>	
Total Estimated Expenditures for 2012	70,000.00	35,000.00	
Less: 2012 Budget	<u>35,000.00</u>	<u>25,000.00</u>	
Additional Appropriation Request	<u>\$ 35,000.00</u>	<u>\$ 10,000.00</u>	<u>\$ 45,000.00</u>

JACKSON COUNTY, MISSOURI

Balance Sheet

Governmental Funds

December 31, 2011

Assets	Major Funds			Nonmajor Funds	Total Governmental Funds
	General Fund	Health Fund	Sports Complex Sales Tax Debt Service	Other Governmental Funds	
Cash and cash equivalents	\$ 197,528	22,791	—	23,968,110	24,188,429
Restricted assets:					
Cash and cash equivalents	—	—	9,753,328	30,984,059	40,737,387
Investments	—	—	—	3,895,897	3,895,897
Taxes receivable	—	—	6,436,704	—	6,436,704
Intergovernmental receivable	—	—	2,765,183	—	2,765,183
Accrued interest	—	—	—	23,706	23,706
Receivables (net of allowance for uncollectible):					
Taxes	18,541,681	9,909,353	—	19,331,790	47,782,824
Tax assessment and collection fees	5,762,721	—	—	3,614,284	9,377,005
Intergovernmental	1,212,184	25,446	—	1,165,958	2,403,588
Accounts	667,706	4,457	—	44,658	716,821
Prepaid expenditures	43,280	122	—	90,428	133,830
Due from other funds	4,680,935	—	—	263,499	4,944,434
Total assets	\$ 31,106,035	9,962,169	18,955,215	83,382,389	143,405,808
Liabilities and Fund Balances					
Liabilities:					
Accounts payable	\$ 3,241,204	695,049	—	2,755,090	6,691,343
Accounts payable from restricted assets	—	—	—	3,649,709	3,649,709
Salaries, taxes, and benefits	3,026,328	228,157	—	1,603,863	4,858,348
Intergovernmental payables	925,181	—	—	462,591	1,387,772
Due to other funds	—	3,975,285	—	705,650	4,680,935
Deferred revenue	4,130,843	2,615,085	—	5,181,336	11,927,264
Total liabilities	11,323,556	7,513,576	—	14,358,239	33,195,371
Fund Balances					
Nonspendable:					
Prepaid expenditures	43,280	122	—	90,428	133,830
Restricted:					
General government	—	—	—	5,930,772	5,930,772
Public safety	—	—	—	7,192,849	7,192,849
Road, highways, and bridges	—	—	—	23,697,504	23,697,504
Health, welfare, and community development	—	2,197,734	—	6,364,985	8,562,719
Culture and recreation	—	—	—	12,907,724	12,907,724
Debt service	—	—	18,955,215	10,223,044	29,178,259
Compensated absences	—	250,737	—	2,345,816	2,596,553
Assigned:					
General government (encumbrances)	1,090,106	—	—	—	1,090,106
Health, welfare, and community development	12,910	—	—	—	12,910
Debt service	—	—	—	271,028	271,028
Compensated absences	4,566,982	—	—	—	4,566,982
Subsequent year appropriation	10,774,362	—	—	—	10,774,362
Unassigned	3,294,839	—	—	—	3,294,839
Total fund balances	19,782,479	2,448,593	18,955,215	69,024,150	110,210,437
Total liabilities and fund balances	\$ 31,106,035	9,962,169	18,955,215	83,382,389	143,405,808

See accompanying notes to basic financial statements.

JACKSON COUNTY, MISSOURI
 Combining Balance Sheet
 Nonmajor Governmental Funds
 Special Revenue Funds
 December 31, 2011

Assets	Anti-Drug Sales Tax	Assessment Reimbursement	Asset and Bond Forfeiture	Check Collection	Collector	Convention/ Sports Complex	County Sheriff Revolving	County Urban Road System	Domestic Abuse	Federal Forfeiture	Grant
Cash and cash equivalents	\$ 3,531,992	—	38,730	86,974	1,280,658	3,251,864	397,746	5,668,810	5,911	115,894	1,116,095
Receivables (net of allowance for uncollectible):											
Taxes	4,297,516	—	—	—	—	—	—	—	—	—	—
Tax assessment and collection fees	126,250	3,614,284	—	—	—	—	—	13,641	—	—	724,929
Intergovernmental	—	700	—	4,335	—	255,558	—	—	—	—	—
Accounts	—	45,995	—	—	6,402	—	24,545	—	12,260	—	—
Prepaid expenditures	—	—	—	—	—	—	—	—	—	—	—
Due from other funds	—	—	—	—	—	—	—	—	—	—	—
Total assets	\$ 7,955,758	3,660,979	38,730	91,309	1,287,060	3,507,422	422,291	5,682,451	18,171	115,894	1,841,024
Liabilities and Fund Balances											
Liabilities:											
Accounts payable	1,416,730	28,505	—	2,321	29,721	—	75	71,362	—	—	408,887
Salaries, taxes, and benefits	409,972	253,916	—	11,446	19,561	7,422	13,545	—	—	—	83,374
Intergovernmental payable	462,591	705,650	—	—	—	—	—	—	—	—	—
Due to other funds	—	871,196	—	—	—	—	—	—	—	—	—
Deferred revenue	101,536	—	—	—	—	—	—	—	—	—	325,038
Total liabilities	2,390,829	1,859,267	—	13,767	49,282	7,422	13,620	71,362	—	—	817,299
Fund balances:											
Nonspendable:											
Prepaid expenditures	—	45,995	—	—	6,402	—	—	—	—	—	—
Restricted:											
General government	—	1,469,402	38,730	66,845	1,224,416	—	—	—	18,171	—	258,354
Public safety	5,060,816	—	—	—	—	—	362,319	—	—	115,894	765,371
Road, highways, and bridges	—	—	—	—	—	—	—	5,611,089	—	—	—
Health, welfare, and community development	—	—	—	—	—	—	—	—	—	—	—
Culture and recreation	—	—	—	—	—	—	—	—	—	—	—
Compensated absences	504,113	286,315	—	10,697	6,960	3,500,000	46,352	—	—	—	—
Total fund balances	5,564,929	1,801,712	38,730	77,542	1,237,778	3,500,000	408,671	5,611,089	18,171	115,894	1,023,725
Total liabilities and fund balances	\$ 7,955,758	3,660,979	38,730	91,309	1,287,060	3,507,422	422,291	5,682,451	18,171	115,894	1,841,024