IN THE COUNTY LEGISLATURE OF JACKSON COUNTY, MISSOURI

AN ORDINANCE approprating \$73,215.00 from the undesignated fund balance of the 2018 Assessment Fund representing funds from other taxing jurisdictions for the cost of Equalized Reappraisal Work under the Consulting Agreement dated on April 17, 2018, with John Q. Ebert and Associates.

ORDINANCE NO. 5167, October 22, 2018

INTRODUCED BY Scott Burnett, County Legislator

WHEREAS, by Ordinance 5103, dated June 11, 2018, the Legislature did authorize the execution of several cooperative agreements with local taxing jurisdictions, under which voluntary contributions would be accepted and applied toward the cost of an agreement with John Q. Ebert and Associates for "Equalized Reappraisal Work" in connection with the upcoming 2019 reassessment; and,

WHEREAS, contributions under these cooperative agreements totaling the amount of \$285,810.00 have been received; and,

WHEREAS, by Ordinance 5062, dated December 6, 2017, the Legislature did establish certain Reserve Accounts for certain budget lines within the 2018 County budget; and,

WHEREAS, certain funds appropriated in such a Reserve Account within the 2018

Assessment Fund were initially needed to cover a portion of the cost of the Equalized

Reappraisal Work described in the Ebert agreement; and,

WHEREAS, there are numerous disputes between the County Executive and the

Legislature regarding the validity of Ordinance 5062, relating to its construction and interpretation, and multiple related issues; and,

WHEREAS, the Chief Administrative Officer has recommended the adoption of this Ordinance, without waiving any previous position taken in reliance upon the memorandum of the County Counselor dated December 22, 2017, regarding Ordinance 5062, and without waiving any position taken in reliance upon other legal memorandums provided by the Office of the County Counselor; and,

WHEREAS, the Legislature recognizes that funds identified as Reserve Funds in the adopted 2018 budget within the Assessment Fund were required to be designated for use by the Assessment Department for the Equalized Reappraisal Work; and,

WHEREAS the Legislature agrees that funds described in this Ordinance were made available for such use by posting to a certain budget line item in the Assessment Department budget or otherwise for calendar year 2018 by the County's Finance and Purchasing Department; and,

WHEREAS, with the receipt of the accepted voluntary contributions of \$285,810 contemplated in Ordinance 5103, it is now appropriate that said amount be credited to the undesignated fund balance of the 2018 Assessment Fund and that \$73,215.00 that was needed to fund the Equalized Reappraisal Work in the Ebert agreement be restored to the Assessment Fund Reserve Operating line item; now therefore,

BE IT ORDAINED by the County Legislature of Jackson County, Missouri, that the following appropriation or equivalent documentation/identification, to accomplish posting of the funds in the Jackson County Budget management system so that the funds are available for use and expenditure within the 2018 budget, be and hereby is authorized:

DEPARTMENT/DIVISION	CHARACTER/DESCRIPTION	FROM	<u>TO</u>
Assessment Fund 045-9999	45483-Assessment Contributions	\$285,81	0
045-2810 045-2810	Undesignated Fund Balance Undesignated Fund Balance	\$73,215	\$285,810
Assessment Non-Departmental 045-4500 045-4500	56790- Other Contractual Svc 56790- Other Contractual Svc	\$73,215	\$ 73,215
045-8006	56835- Reserve- Operating		\$ 73,215

Effective Date: This Resolution shall be effective immediately upon its passage by a majority of the Legislature. APPROVED AS TO FORM: County Counselor Deputy County Counselor Certificate of Passage I hereby certify that the attached resolution. Ordinance No. 5167 of October 22, 2018, was duly passed on *Dctober 39*, ______, 2018 by the Jackson County Legislature. The votes thereon were as follows: Yeas _____ Nays _____ Abstaining ____ Absent _____ This Ordinance is hereby transmitted to the County Executive for his signature. 10-29-18 Date I hereby approve the attached Ordinance No.5167. Frank White, Jr., County Executive Funds sufficient for this appropriation are available from the source indicated below. ACCOUNT NUMBER: 045 2810 ACCOUNT TITLE: Assessment Fund **Undesignated Fund Balance** NOT TO EXCEED: \$73,215.00

Chief Administrative Officer