



Jackson County Missouri

Jackson County Courthouse
415 E. 12th Street, 2nd floor
Kansas City, Missouri 64106
(816)881-3242

Legislation Details (With Text)

File #: 19916 **Version:** 0 **Name:** tfr salary for Board & Commissions
Type: Resolution **Status:** Passed
File created: 7/9/2018 **In control:** Finance & Audit Committee
On agenda: 7/9/2018 **Final action:** 7/16/2018
Title: A RESOLUTION transferring \$58,400.00 within the 2018 Anti-Drug Sales Tax Fund, \$32,782.00 within the 2018 General Fund, \$3,300.00 within the 2018 Special Road and Bridge Fund, and \$57,000.00 within the 2018 Assessment Fund to comply with an Internal Revenue Service determination regarding the employment status of members of certain County board and commissions.
Sponsors: Dennis Waits
Indexes: ANTI-DRUG SALES TAX FUND, SPECIAL ROAD & BRIDGE FUND, TRANSFERRING
Code sections:
Attachments: 1. 19916bu.pdf, 2. 19916adopted.pdf

Date	Ver.	Action By	Action	Result
7/16/2018	0	County Legislature	adopt	Pass
7/16/2018	0	Finance & Audit Committee	recommend do pass	Pass
7/16/2018	0	County Legislature	substitute	Pass
7/10/2018	0	County Legislature	Go To 1st Meeting	Pass
7/9/2018	0	County Legislature	assign to committee	

Finance and
Audit Committee
Substitute
July 16, 2018

IN THE COUNTY LEGISLATURE OF JACKSON COUNTY, MISSOURI

A RESOLUTION transferring \$58,400.00 within the 2018 Anti-Drug Sales Tax Fund, \$32,782.00 within the 2018 General Fund, \$3,300.00 within the 2018 Special Road and Bridge Fund, and \$57,000.00 within the 2018 Assessment Fund to comply with an Internal Revenue Service determination regarding the employment status of members of certain County board and commissions.

RESOLUTION NO. 19916, July 9, 2018

INTRODUCED BY Dennis Waits, County Legislator

WHEREAS, based upon a determination of the Internal Revenue Services, Jackson County will begin treating certain board and commission members as employees for income tax purposes

instead of as independent contractors, effective July 1, 2018; and

WHEREAS, the boards and commissions impacted by this decision are those whose members receive a stipend for their service and include the Drug Commission, Merit System Commission, the Ethics, Human Relations, and Citizen Complaints Commission (EHRCC), the Plan Commission, the Board of Zoning Adjustment, and the Board of Equalization; and

WHEREAS, transfers within the Anti-Drug Sales Tax Fund, General Fund, Special Road and Bridge Fund, and Assessment Fund are necessary to move the board and commission compensation budgets from contractual services to new salary lines for the board and commissions; now therefore,

BE IT RESOLVED by the County Legislature of Jackson County, Missouri, that the following transfer be made within the 2018 Anti-Drug Sales Tax Fund, General Fund, Special Road and Bridge Fund, and Assessment Fund:

<u>DEPARTMENT/DIVISION</u>	<u>CHARACTER/DESCRIPTION</u>	<u>FROM</u>	<u>TO</u>
General Fund			
EHRCC			
001-4501	56850- Boards & Commissions	\$5,900	
001-4501	55027- Boards/Commissions Salaries		\$5,900
Non- Departmental			
001-1501	56850- Boards & Commissions	\$26,882	
001-1501	55027- Boards/ Commissions Salaries		\$26,882
Special Road & Bridge Fund			
Development			
004-1504	56850- Boards & Commissions	\$3,300	
004-1504	55027- Boards/Commissions Salaries		\$3,300
Anti-Drug Sales Tax Fund			
COMBAT Administration			
008-4401	56850- Boards & Commissions	\$58,400	

Abstaining 0

Absent 0

Date

Mary Jo Spino, Clerk of Legislature

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

ACCOUNT NUMBER: 008 4401 56850
ACCOUNT TITLE: Anti-Drug Sales Tax Fund
COMBAT Administration
Board & Commissions
NOT TO EXCEED: \$58,400.00

ACCOUNT NUMBER: 001 4501 56850
ACCOUNT TITLE: General Fund
EHRCC
Board & Commissions
NOT TO EXCEED: \$5,900.00

ACCOUNT NUMBER: 001 5101 56850
ACCOUNT TITLE: General Fund
Non-Departmental
Board & Commissions
NOT TO EXCEED: \$26,882.00

ACCOUNT NUMBER: 004 1504 56850
ACCOUNT TITLE: Special Road & Bridge Fund
Development
Board & Commissions
NOT TO EXCEED: \$3,300.00

ACCOUNT NUMBER: 045 5007 56850
ACCOUNT TITLE: Assessment Fund
Board of Equalization
Board & Commissions

NOT TO EXCEED: \$57,000.00

Date

Chief Administrative Officer