

## Jackson County Missouri

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

## Legislation Text

File #: 19916, Version: 0

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

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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:

<b>DEPARTMENT/DIVISION</b>	CHARACTER/DESCRIPTION	<u>FROM</u>	<u>TO</u>
General Fund EHRCC			
001-4501 001-4501 Non- Departmental	56850- Boards & Commissions 55027- Boards/Commissions Salarie	\$5,900 es	\$5,900
001-1501 001-1501	56850- Boards & Commissions 55027- Boards/ Commissions Salari	\$26,882 es	\$26,882
Special Road & Bridge Fund Development 004-1504 004-1504	56850- Boards & Commissions 55027- Boards/Commissions Salarie	\$3,300 es	\$3,300
Anti-Drug Sales Tax Fund COMBAT Administration 008-4401 008-4401	56850- Boards & Commissions 55027- Boards/ Commissions Salari	\$58,400 es	\$58,400
Assessment Board of Equalization 045-5007 045-5007	56850- Boards & Commissions 55027- Boards/Commissions Salarie	\$57,000 s	\$57,000

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Effective Date: This Resolo Legislature.	ution shall be effective immediately upon its pass	age by a majority of the
APPROVED AS TO FORM:	:	
		Chief
Deputy County Counselor	County Counselor	Offici
Certificate of Passage		
-	e attached resolution, Resolution No. 19916 of	luly 0 2018 was duly
	the Jackson County Legislature. The votes there	-
Yeas9	Nays <u>0</u>	_
Abataining 0	Aboont	
Abstaining0	Absent0	
Date	Mary Jo Spino, Clerk of Legislature	<del></del>

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