

**ORDINANCE
OF THE CLAY COUNTY COMMISSION
CLAY COUNTY, MISSOURI**

ATTEST A TRUE COPY
SHERI CHAPMAN, CLERK
CLAY COUNTY COMMISSION
BY Penelope Bauhart
DEPUTY CLERK

2013-ORD-35

**AN ORDINANCE ADOPTING THE ANNUAL BUDGET OF THE COUNTY FOR THE
FISCAL YEAR BEGINNING JANUARY 1, 2014 AND ENDING DECEMBER 31, 2014
PURSUANT TO SECTION 50.525 THROUGH 50.641 OF THE REVISED STATUTES OF
MISSOURI**

WHEREAS, Section 50.600 of the Revised Statutes of the State of Missouri requires the County Commission to adopt an annual balanced budget after public hearing and comment as provided by law; and

WHEREAS, Section 50.550 of the Revised Statutes of the State of Missouri requires that the annual budget shall present a complete financial plan for the ensuing budget year setting forth all proposed expenditures for the administration, operation and maintenance of all offices, departments, commissions, courts, institutions and other activities of the County; and

WHEREAS, the County Administrator/Chief Budget Officer has presented to the County Commission of Clay County, Missouri a budget document as provided by law; and

WHEREAS, the County Commission has reviewed said budget document and held public hearings as provided by law; and

WHEREAS, Section 50.610 of the Revised Statutes of the State of Missouri allows the County Commission to revise, alter, increase or decrease the items contained in the budget and eliminate any item or add new items for adoption and appropriation;

NOW THEREFORE IT IS HEREBY ORDERED THAT:

1. **Adoption of 2014 Budget.** The document entitled "2014 Clay County Budget" attached hereto and incorporated herein by reference as Appendix A(1) as though fully set forth herein, is hereby adopted and approved as the Budget of Clay County, Missouri for the fiscal year beginning January 1, 2014 and ending December 31, 2014.

The Clay Platte Ray Mental Health Board, the Clay County Developmental Disabilities Resource Board, the Senior Services Board, and the Clay County Public Health Center have made any and all submissions to the Clay County Commission as required by Missouri statute. Budgets requiring submission to the Clay County Commission are attached hereto as Appendix B (1). The Clay County Commission accepts and/or approves these budgets as submitted only as may be required by law.

2. **Adoption of 2014 Pay Plan.** The document entitled "2014 County Pay Plan" attached hereto and incorporated herein by reference herein as Appendix C(1) as though fully set forth herein, is hereby adopted and approved as the Pay Plan of Clay County, Missouri for the fiscal year beginning January 1, 2014 and ending December 31, 2014.
3. **Adoption of 2014 Tentative Tax Levies.** The tentative tax rates and levies for the various funds for the fiscal year 2014 are set at the following amounts:

BE IT ORDAINED by the County Commission of Clay County, Missouri, based upon the appropriations in the 2014 annual county budget, the following amount of each one hundred dollars of assessed valuation be set as the

Clay County Tentative Tax Levy for the fiscal year of 2014 on Real and Personal property within Clay County, Missouri.

General Fund	.12	per \$100 assessed valuation
Road and Bridge Fund	.08	per \$100 assessed valuation
Park Fund	.00	per \$100 assessed valuation
General Debt & Interest Fund	.00	per \$100 assessed valuation
Senior Citizens	.0499	per \$100 assessed valuation
Mental Health Fund	.0963	per \$100 assessed valuation
Sheltered Facilities	.1191	per \$100 assessed valuation
TOTAL:	.4653	

- Other Orders.** The County Clerk is directed to make this budget ordinance and the attached budget a part of the permanent records of the County and make the same available for public distribution. The County Auditor is directed to establish records and accounts in accord with this budget and to record the budget on the General Ledger of the County as the 2014 Clay County Budget.
- Distribution of Ad Valorem Property Tax, Sales and Use Tax.** BE IT HEREBY ORDAINED BY THE COUNTY COMMISSION OF CLAY COUNTY, MISSOURI THAT, this Commission adopts the following distributions of sales, use and ad valorem property tax receipts for 2014:

2014 Tax Allocation by Fund					
ESTIMATED AGGREGATE	FUND	FUND NAME	10% to TIF	SALES/USE TAX	AD VALOREM PROP TAX
\$21,500,000	100	General Revenue	\$2,150,000	\$7,556,087	\$4,061,278
	220	Road & Bridge	\$0	\$1,975,428	\$2,355,891
	240	Park	\$0	\$913,799	\$0
	279	Law Enforcement	\$0	\$8,354,686	\$0
	282	Emergency Communication	\$0	\$250,000	
	289	LE Reserve Cap Res	\$0	\$300,000	\$0
\$3,611,111	279	Law Enforcement	\$361,111	\$3,250,000	\$0
\$1,222,222	300	Capital Projects Use Tax	\$122,222	\$1,100,000	\$0
\$1,222,222	301	Highway Use Tax	\$122,222	\$1,100,000	\$0
\$1,222,222	302	Park Use Tax	\$122,222	\$1,100,000	\$0
	290	Tax Increment Finance	\$0	\$2,877,778	\$0
\$28,777,777		TOTAL	\$2,877,778	\$25,899,999	\$6,417,169

The County Treasurer is directed to make the following monthly distribution of sales tax receipts from the State of Missouri and to distribute all use tax receipts to the Use Tax funds. Sales Tax received under the 1/8-cent Law Enforcement Sales Tax is to be deposited in the Law Enforcement Sales Tax Fund(279). This should be done after the TIF obligation is receipted into the Tax Increment Finance Fund (290).

JANUARY - DECEMBER

220	Road & Bridge	\$164,619 of monthly General Revenue Sales Tax
240	Park	\$76,150 of monthly General Revenue Sales Tax
279	Law Enforcement	\$696,223.83 of monthly General Revenue Sales Tax
282	Emergency Communications	\$20,833.33 of monthly General Revenue Sales Tax
289	LE Capital Reserve	\$25,000 of monthly General Revenue Sales Tax
100	General Revenue	Balance of monthly General Revenue Sales Tax
279	Law Enforcement	Balance of monthly Law Enforcement Sales Tax
290	Tax Increment Finance	10% of monthly Total Sales/Use Tax
300	Capital Projects Use Tax	1/3 Balance of monthly Use Tax
301	Highway Use Tax	1/3 Balance of monthly Use Tax
302	Park Use Tax	1/3 Balance of monthly Use Tax

TOTAL: \$28,777,778

The County Treasurer is directed to transfer all TIF rebate amounts resulting from 2014 payments (receipted into line item 499) from the Tax Increment Finance Fund (290) according to the following estimated allocation, these transfers are permanent and will not be repaid.

Fund 100	74.70%
Fund 279	12.55%
Fund 300	4.25%
Fund 301	4.25%
Fund 302	4.25%
TOTAL	100.00%

Should revenues to the Tax Increment Finance Fund (290) exceed the total budget allocation, the County Auditor is directed to make the necessary budget adjustments to the revenues and expenses in the Tax Increment Finance Fund (290) and notify Commission upon adjustments being made

6. **The County Treasurer and County Auditor are directed to make the following permanent transfers as indicated below:**
- a. The County Treasurer is directed to transfer cash from respective funds as directed in the 2014 budget into the Debt Service Fund (310) in the amount equal to debt service payments and bond administration fees. The County Treasurer is directed to credit revenue of the fund and debit cash. These are permanent transfers and will not be repaid. The County Auditor is to monitor these transfers to ensure appropriateness. The County Auditor is also to move the appropriate budget amounts required for these transactions within the funds transferring debt service payments to the debt service fund(s)
 - b. If applicable, the County Auditor is directed to transfer those funds budgeted in line 106 (new positions) into line item 102 (full time salaries).
 - c. If applicable, the County Auditor is directed to transfer those funds budgeted in account 680, Line 107 (merit raises/COLA) into the appropriate salary line items identified in the budget, except that no

employee hired after November 1, 2013, will be eligible for the COLA. The COLA shall be effective beginning January 5, 2014.

- d. The County Public Administrator is hereby authorized \$275.00 monthly in expenditures for the personal needs of qualified Clay County indigent care. This will have no affect on the overall Clay County annual budget.

7. The County Treasurer is directed to make the following transfers as indicated below:

- a. The County Treasurer is directed, monthly as reported by IT, to transfer funds to reimburse the General Fund (100) for the payment of cell phone bills that it pays on behalf of the Road & Bridge Fund (220), Park Fund (240), Reassessment Fund (285), Park Use Tax Fund (302) and Airport Fund (401), and the County Auditor is instructed to move the expense, as needed, out of General Fund (100) into the appropriate line items in the Road & Bridge Fund (220), Park Fund (240), Reassessment Fund (285) Park Use Tax Fund (302) and Airport Fund (401).
- b. The County Treasurer is directed to make a one-time permanent non-repayable transfer of revenues from the General Fund (100) to the Prosecuting Attorney's Contingency Fund (265) in the amount of \$7,752 to bring fund balance to the statutorily required amount of \$20,000 on January 1, 2014.
- c. The County Treasurer is directed to transfer \$7,752 from the fund balance of the General Fund(100) to the Prosecuting Attorney Retirement Fund(611) during the current fiscal year.
- d. The County Treasurer is directed to make a one-time permanent non-repayable transfer of revenues from the General Fund (100) to the Reassessment Fund (265) in the amount of \$11,625.00 for the cost associated with the Board of Equalization personnel.
- e. The County Treasurer may, as needed, transfer up to \$1,379,929 from the fund balance of the General Fund (100) to the Law Enforcement Sales Tax Fund (279) during the current fiscal year to assist with Law Enforcement expenses. The County Treasurer shall provide, in open session, notice to the County Commission of intent to transfer prior to any such transfer taking place. Notice shall include an analysis of the need for any such transfer.
- f. The County Treasurer is directed to transfer cash from the appropriate funds into the Employee Withholdings and Benefits Fund (320) in the amount equal to non-health insurance employee benefits and withholdings reported by the county's payroll service provider, less the amount of CERF credit available as reported by HR. This transaction is to occur immediately with each payroll, no later than the actual pay date. Furthermore, the County Treasurer is directed to Credit: Cash of the appropriate payroll fund(s) and Debit: Transfers Out. The County Treasurer will also Credit: Transfers In and Debit: Cash of Fund 320 entitled: Employee Withholdings and Benefits. These are permanent transfers and will not be repaid. The County Auditor is to monitor these transfers to ensure appropriateness. The County Auditor is also to record the appropriate amounts for the payment of withholdings and expenses in each fund.

The County Treasurer is directed to transfer cash from the respective funds into the Employee Withholdings and Benefits Fund (320) in the amount equal to the non-health insurance COBRA premium, and employee portion of the premiums for any employees not eligible for withholding due to being on worker's compensation or FMLA status liability each month as reported by Human Resources through the County Clerk.

The County Treasurer is to make adjustments for accounts that have individuals who receive insurance reimbursement taking dollars from XXX-680-249 for Internal Revenue Service taxing purposes.

- g. The County Treasurer is directed to transfer cash from respective funds as directed in the 2014 budget into the Health Benefits Fund (315) in the amount equal to health insurance employee benefits and withholdings reported by the county's payroll service provider. The County Treasurer is directed to credit revenue of the fund and debit cash. These transfers are permanent transfers and will not be repaid. The County Auditor is to monitor these transfers to ensure appropriateness.

The County Auditor is hereby directed each pay period to (1) decrease the available budget in the various funds xxx-680000-131-000 account, (2) increase the available budget in the Health Benefits account, 315-680000-131-000 and 315-680000-201-000 for the amount(s) detailed in the reports provided by the Payroll Specialist, and (3) adjust the available budget amount of the inter-fund transfer revenue and expenditure accounts in the appropriate funds.

- h. Vacation and sick leave accrual payouts are to be processed from the appropriate line where the employee was previously paid their wages. Accrual payouts made in accordance with the County's approved Human Resources policies are eligible for reimbursement as needed, from Fund 100 (General Fund). The Payroll Specialist shall provide to the County Administrator, quarterly reports showing accrual payouts by fund, department and line. The County Administrator shall be the final authority in determining which payouts meet the requirements for reimbursement.

Upon approval of the County Administrator, the County Treasurer is directed to transfer cash from the General Fund (100) into the appropriate funds and for the amounts as listed in the report. These transfers are permanent transfers and will not be repaid. Upon approval of the County Administrator, the County Auditor is hereby directed to (1) decrease the available budget in the General Fund 100-680000-208-000 account, (2) increase the available budget in the "Payouts" account, ****000-135-000 in the department where the actual payout occurred for the amount(s) detailed in the reports provided by the Payroll Specialist, and (3) adjust the available budget amount of the inter-fund transfer revenue and expenditure accounts in the appropriate funds when any payout is made outside the General Fund (100).

- i. The County Highway Administrator is hereby authorized to verify the city and road district payment calculations from the County Collector and, with approval of the County Administrator, pay said cities and road districts from Fund 220 (Road & Bridge Fund) according to those allocations. The County Highway Administrator shall provide quarterly distribution reports to the County Commission showing related transactions. If applicable, the Treasurer is ordered to transfer all amounts received from the Collector's property tax settlements received to R641-405-701 for levy years 2011, 2012 and 2013 from fund 641 to fund 220.
- j. Vehicle Repair, Rock and Fuel Reimbursements: The County Treasurer is directed, monthly as reported by the Highway Department and as approved by department receiving services, to transfer funds to reimburse the Road & Bridge Fund (220) for fuel, rock and/or vehicle repairs made on behalf of the department receiving services, and the County Auditor is instructed to move the expense, as needed, out of Road & Bridge Fund (220) for such items into the department receiving services.

8. Additional authorization, direction and information:

- a. In accordance with the various city/county contracts for the collection of city taxes, the Treasurer shall receipt $\frac{1}{2}$ of all Collector fees received from the cities for the collection of city taxes into the General Fund (100); $\frac{1}{4}$ of all Collector fees received from the cities for the collection of city taxes into the Tax Maintenance Fund (943); and, $\frac{1}{4}$ of all Collector fees received from the cities for the collection of city taxes into the Tax Software Fund (305).
- b. The County Auditor is hereby authorized to increase the appropriate budgeted revenues and expenditures for refunds (line item 498), litigation & insurance proceeds (line item 493) and safety or wellness rebates (Reimbursements from Others Account 457) not previously budgeted.
- c. The County Auditor is hereby authorized to end the previous years appropriations in accordance and compliance with 2013-ORD-36, Section 2 (D) and (E). The Auditor's Office shall close all purchase orders encumbering funds for 2013 expenses on or before February 7, 2014. Any purchase order for

2013 goods or services not processed for payment by this date shall require, by Commission Ordinance, authorization for reappropriation of the 2014 budget for use beyond this date. The Auditor shall present, in the form of a budget reappropriation, a request for any such authorization to the Commission at the first meeting of the Commission following February 7, 2014. The Auditor shall present, in the form prescribed by RSMo 50.815, a draft of the County's 2013 financial statements to the Commission and County Clerk by February 17, 2014.

- d. The accompanying 2014 Clay County Budget Summary is available for public distribution.
- e. The job duties of the shared Deputy Sheriff Crisis Management position funded in the Public Administrator budget account shall be performed foremost at the discretion of the Public Administrator and secondly by the Sheriff's Office.
- f. Approval of Use Tax Funds for the purchase of vehicles will only be made to replace vehicles removed from the county's fleet and insurance coverage and only for those County Offices and departments that comply with the County's policies regarding the use and home garaging of county vehicles. All requests for the purchase of vehicles from Use Tax shall include documentation of compliance with this directive.

SO ORDERED, AT LIBERTY, MISSOURI, THIS 16 DAY OF December, 2013



ATTEST:

[Signature]
Sheri Chapman, County Clerk

THE CLAY COUNTY COMMISSION

[Signature]
Pamela Mason, Presiding Commissioner

[Signature]
Luann Ridgeway, Eastern Commissioner

APPROVED AS TO FORM AND LEGALITY:

[Signature]
Don Norris, County Counselor
Matthew Thompson

[Signature]
Gene Owen, Western Commissioner