

AGENDA ITEM SUMMARY

REGULAR MEETING DATE: February 10, 2010

AGENDA ITEM TITLE: A Resolution of the Board of County Commissioners of Pitkin County, Colorado, Providing Supplemental Appropriations to the 2009 Budget

STAFF RESPONSIBLE: John Redmond

ISSUE STATEMENT: This budget resolution is required to formally adopt the budget Memos of Interest (MOI) that have been conceptually approved by the BOCC from September through the end of 2009. Most of the budget changes included in the attached resolution have been reviewed and approved by the BOCC. There are two items that have not come before the board and one correction to an MOI.

1. A change in the state statute requires that the County receive and distribute state money earmarked for Community Health Services. This makes the Pitkin County accountable for the money. To this end the Public Health fund was created. It is estimated that the County will received \$150,000 annually as a pass through to Community Health.
2. The other issue not brought before the BOCC concerns the transfer of budget by the Facilities staff. It was determined that efficiencies would be gained by transferring budget between the various buildings. Inadvertently money was transferred between the general fund and the road and bridge fund which requires Board approval. The total amount transferred is \$7,933.

Originally \$27,556 was requested for the Redstone Coke Oven Stabilization Project grant match. However upon further review an additional \$5,000 in park dedication fees is required to match the \$413,000 federal transportation enhancement grant. The corrected total of \$32,556 is included in this resolution.

This resolution increases revenues in the Public Health fund by \$150,000 and increases expenditures across all funds by \$587,578 for a net change to the budget of (\$437,5480). A summary of the changes by fund is included in the discussion under Budgetary Impact.

BACKGROUND: Changes to the budget are informally approved by the BOCC throughout the year during work session discussions. A budget resolution and public hearing is required to legally change budget balances. This resolution is a compilation of the budget changes approved by the Board. The informal approval process was designed to improve the efficiency of the organization by allowing departments to move forward on projects needing budget adjustments without requiring a formal resolution for each project.

LINK TO STRATEGIC PLAN: Each MOI discusses individual projects and their link to the strategic plan. It would be too long to list each project and which aspect of the strategic plan it meets.

KEY DISCUSSION ITEMS: The Board should be familiar with these items from their work session conversations, however staff will be available if further discussion is necessary.

BUDGETARY IMPACT: The following table identifies the budgetary impact of this resolution and the budgetary ending fund balance for each fund.

Changes in Budgetary Fund Balances	Beginning Fund Balance	2009	Net Change	Amended	Budgetary
Fund Name	1/1/2009	Budget	This Reso	2009 Budget	Fund Balance, 12/31/09
General Fund:					
Restricted fund balances					
Debt Reserves	105,591		-	-	105,591
Park Dedication Fees	768,877	(141,294)	(32,556)	(173,850)	595,027
TABOR Reserve	671,664		-	-	671,664
Payment in Lieu of Housing	4,366,756		-	-	4,366,756
State Superfund Tip Fees	405,959		-	-	405,959
Air Quality Mitigation	24,666		-	-	24,666
Insurance reserves	1,211,260		-	-	1,211,260
Total Legally Restricted Fund Balances	7,554,773	(141,294)	(32,556)	(173,850)	7,380,923
Designated fund balances					
Emergency Contingency	3,328,336		-	-	3,328,336
Veterans Memorial	4,375	(500)	-	(500)	3,875
Wcomp and EE Insurance Liability	723,896		-	-	723,896
Tippy Taxi	200,218		-	-	200,218
Building Contingency	5,730,471	(98,006)	-	(98,006)	5,632,465
Various Replacement Reserves	408,857		-	-	408,857
Amount allocated to balance 5 year plan	800,000		-	-	800,000
Total Fund Balance Reserved By Policy	11,196,153	(98,506)	-	(98,506)	11,097,647
Undesignated Fund balance	6,286,322	(2,979,971)	(107,003)	(3,086,974)	3,199,348
Total General Fund Balance	25,037,248	(3,219,771)	(139,559)	(3,359,330)	21,677,918
Other Funds:					
Translator Fund	1,089,044	(1,094,573)	-	(1,094,573)	(5,529)
Road Capital Fund	3,639,892	(3,281,563)	-	(3,281,563)	358,329
Road & Bridge Fund	-	-	(281,989)	(281,989)	(281,989)
Social Services Fund	87,723	(147,406)	-	(147,406)	(59,683)
Healthy Community Fund	354,833	46,888	(16,000)	30,888	385,721
Public Health	-	-	-	-	-
Redstone Ranch Acre Fund	2,693	377	-	377	3,070
Ambulance District Fund	1,077,975	(270,931)	-	(270,931)	807,044
Open Space Fund	713,542	2,016,212	-	2,016,212	2,729,754
Enhanced 911 Fund	542,413	43,328	-	43,328	585,741
Conservation Trust Fund	1,403		-	-	1,403
Housing Impact Fees Fund	4,508,868	968,000	-	968,000	5,476,868
Healthy Rivers and Streams Fund	-	700,056	-	700,056	700,056
Transit Sales/Use Tax Fund	8,847,831	140,955	-	140,955	8,988,786
Library Endowment Fund	3,948,775	200,000	-	200,000	4,148,775
Library Fund	719,709	(466,495)	-	(466,495)	253,214
Transit Sales Tax Debt Fund	258,610		-	-	258,610
Twining Improvement District Fund	3,057	2,391	-	2,391	5,448
General Obligation Debt Service Fund	(32,098)	41,911	-	41,911	9,813
County Lease/Purchase Fund	277		-	-	277
Airport Fund (Working Capital)	10,291,057	(3,583,437)	-	(3,583,437)	6,707,620
Solid Waste Center Fund (Working Capital)	3,825,617	(1,248,644)	-	(1,248,644)	2,576,973
Total All Funds	\$ 64,918,469	\$ (9,152,702)	\$ (437,548)	\$ (9,590,250)	55,328,219
Use of fund balances		\$ (9,152,702)		\$ (9,590,250)	\$ 55,328,219

RECOMMENDED BOCC ACTION: Approve the attached budget resolution upon second reading.

ATTACHMENTS: A Resolution of the Board of County Commissioners of Pitkin County, Colorado Providing Supplemental Appropriations to the 2009 Budget

A RESOLUTION OF THE BOARD OF
COUNTY COMMISSIONERS OF PITKIN COUNTY, COLORADO,
PROVIDING SUPPLEMENTAL APPROPRIATIONS TO THE
2009 BUDGET

Resolution ____-2009

Recitals

- 1) Additional revenues are anticipated to be received in 2009 than were appropriated, resulting in a portion of unappropriated fund balance available for unanticipated expenditures that occur during the year; and
- 2) Certain revenues will become available that were not anticipated during the preparation of the 2009 budget; and
- 3) Certain revenues anticipated to be received in 2009 will not be realized and will result in a decrease in fund balance; and
- 4) Funds budgeted in 2009 can now be determined to be in excess of those needed for specific projects and can be returned to fund balance; and
- 5) Upon due and proper notice, published in accordance with the law, said supplemental budget was open for inspection by the public at a designated place, a public hearing was held on February 10, 2010 and interested citizens were given an opportunity to file or register any objections to said supplemental budget.

NOW THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Pitkin County, Colorado that adjustments be made to the 2009 budget as follows:

Previous Budget \$	Revenue Change \$	Expenditure Change \$	Revised Budget \$
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GENERAL FUND

BOCC

Due to the number of property tax protests this year, the BOCC hired additional hearing officers in order to comply with state statutes.

BOE Hearing Officers	17,000	-	99,070	116,070
		-	99,070	

GENERAL FUND OPEN SPACE (PARK DEDICATION FEES)

Staff has been working to develop plans and raise funds for the Redstone Coke Ovens Stabilization and Restoration project. In June of 2007 the BOCC designated a portion of the Park Dedication Fees fund balance for use as matching funds for grants which might be acquired for this project. Staff was awarded \$413,000 in Federal Transportation Enhancement Grant (TEG) funds. Staff is requesting an additional \$32,556 for the County portion of the grant match. This is \$5,000 more than originally requested in the approved MOI due to an error in math.

Post/Redstone Coke Ovens/Prch Svcs.	100,194	-	32,556	132,750
		-	32,556	

FUND BALANCE CODING:

PARK DEDICATION FEES	-	32,556	
UNRESTRICTED GENERAL FUND TOTAL	-	99,070	
		131,626	
NET REVENUE (EXPENDITURES) CHANGE		(131,626)	

Previous Budget \$	Revenue Change \$	Expenditure Change \$	Revised Budget \$
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ROAD AND BRIDGE

The 2010 replacement schedule for Road and Bridge contained a new grader. Unfortunately the lease on the current grader expired in August 2009. Rather than waiting until 2010, it was decided to purchase the grader in 2009 and save additional lease costs. The 2010 budget has been reduced by \$289,922.

RD&BR/Vehicle Purchases	301,583	-	289,922	591,505
		-	289,922	

FUND BALANCE CODING:				
ROAD AND BRIDGE FUND TOTAL		-	289,922	
NET REVENUE (EXPENDITURES) CHANGE			(289,922)	

HEALTHY COMMUNITY FUND

Colorado West Regional Mental Health Center (CWRMCH) requested \$16,000 in emergency operating cash to support its hospital through December 2009. This contribution will be used to leverage and additional \$50,000 match from Rocky Mtn Health Plans for funding the psychiatric hospital.

Co West Reg Mental Health Center	-	-	16,000	16,000
		-	16,000	

FUND BALANCE CODING:				
HEALTHY COMMUNITY FUND TOTAL		-	16,000	
NET REVENUE (EXPENDITURES) CHANGE			(16,000)	

PUBLIC HEALTH FUND

Due to a change in state statute funds received from the State of Colorado for Community Health Services must now be booked and accounted for by the County. It is estimated that the total will be \$150,000 annually. Public Health is a new fund.

Public Health/Misc State Grants	-	150,000	-	150,000
Public Health/Pymt - Community Health	-	-	150,000	150,000
		150,000	150,000	

FUND BALANCE CODING:				
PUBLIC HEALTH FUND TOTAL		150,000	150,000	
NET REVENUE (EXPENDITURES) CHANGE			-	

Previous Budget \$	Revenue Change \$	Expenditure Change \$	Revised Budget \$
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CROSS FUND RESOLUTIONS

Facilities

After careful review of the facilities budget, staff discovered that the efficiencies would be gained by transferring budget between line items. This budget change needs BOCC approval because money was shifted between funds.

Crths/Bldgs/Prch Svcs/Fire	-	-	2,500.00	2,500
Crths/Bldgs/Prch Svcs/Hvac	-	-	4,500.00	4,500
Crths/Bldgs/Natural Gas Svc	35,000	-	(7,000.00)	28,000
Crths/Bldgs/Trash Service	5,000	-	2,000.00	7,000
Plaza/Bldgs/Fire	3,500	-	2,500.00	6,000
Plaza/Bldgs/Hvac	4,000	-	3,500.00	7,500
Plaza/Bldgs/Plumbing	500	-	500.00	1,000
Plaza/Bldgs/Natural Gas Svc	10,000	-	(2,000.00)	8,000
Bldgs/Code Compliance	667	-	(667.00)	-
Bldgs/Cc Off/Non Fa Office Furnishings	2,000	-	(2,000.00)	-
Jail/Bldgs/Fire	5,000	-	(1,000.00)	4,000
Jail/Bldgs/Hvac	5,000	-	2,500.00	7,500
Jail/Bldgs/Plumbing	1,500	-	1,000.00	2,500
Jail /Bldgs/Natural Gas Svc	25,000	-	(5,000.00)	20,000
H&Hs/Bldgs/Electrical	2,000	-	(1,000.00)	1,000
H&Hs/Bldgs/Elevator	4,000	-	(800.00)	3,200
H&Hs/Bldgs/Fire	3,300	-	2,200.00	5,500
H&Hs/Bldgs/Hvac	5,000	-	2,500.00	7,500
H&Hs/Bldgs/Plumbing	2,000	-	(1,000.00)	1,000
H&Hs/Bldgs/Roof	1,000	-	(500.00)	500
H&Hs/Bldgs/Security Services	-	-	9,000.00	9,000
H&Hs /Bldgs/Water Service	2,300	-	(800.00)	1,500
H&Hs /Bldgs/Natural Gas Svc	25,020	-	(3,000.00)	22,020
Pwfac/Bldgs/Fire	3,200	-	3,800.00	7,000
Pwfac/Bldgs/Water Service	3,000	-	(800.00)	2,200
Pwfac/Bldgs/Natural Gas Svc	30,000	-	(10,933.00)	19,067
Libdg/Bldgs/Fire	1,500	-	2,000.00	3,500
Libdg/Bldgs/Plumbing	1,000	-	(500.00)	500
Libdg/Bldgs/Natural Gas Svc	45,000	-	(1,500.00)	43,500

FUND BALANCE CODING:

GENERAL FUND TOTAL	-	7,933
ROAD AND BRIDGE TOTAL	-	(7,933)
LIBRARY TOTAL	-	-
NET REVENUE (EXPENDITURES) CHANGE	-	-

FUND BALANCE CHANGE FOR TOTAL RESOLUTION

GENERAL FUND TOTAL	-	139,559
ROAD AND BRIDGE TOTAL	-	281,989
HEALTHY COMMUNITY FUND	-	16,000
PUBLIC HEALTH TOTAL	150,000	150,000
LIBRARY TOTAL	-	-
NET CHANGE FOR TOTAL RESOLUTION	150,000	587,548
		(437,548)

Previous Budget \$	Revenue Change \$	Expenditure Change \$	Revised Budget \$
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**INTRODUCED, FIRST READ, AND SET FOR PUBLIC HEARING AT THE REGULAR MEETING ON
THE _____ DAY OF _____, 2010**

**NOTICE OF PUBLIC HEARING PUBLISHED IN THE ASPEN TIMES ON THE _____ DAY OF
_____, 2010**

**INTRODUCED, SECOND READING, AND PUBLIC HEARING AT THE REGULAR MEETING ON THE
_____ DAY OF _____, 2010**

**PUBLISHED AFTER ADOPTION IN THE ASPEN TIMES ON THE _____ DAY OF
_____, 2010.**

ATTEST:

JEANETTE JONES
DEPUTY COUNTY CLERK

BOARD OF COUNTY COMMISSIONERS:

GEORGE NEWMAN -CHAIR

DATE _____

APPROVED AS TO CONTENT:

JOHN REDMOND
FINANCE DIRECTOR

MANAGER APPROVAL:

HILARY FLETCHER
COUNTY MANAGER