

Board of County Commissioners

Agenda Request

Date of Meeting: August 18, 2008

Date Submitted: August 4, 2008

To: Honorable Chairman and Members of the Board

From: Benjamin H. Pingree, County Administrator
Timothy Barden Assistant County Administrator
Ray Gray, Director, Parks and Recreation Department

Subject: Request to Transfer Funding Source for Approved FY2007/2008 Parks and Recreation/Facilities Management Projects from the One Cent Sales Tax Fund to the General Fund

Statement of Issue:

This agenda item requests transfer of the funding source for approved FY2007/2008 Parks and Recreation/Facilities Management Projects from the One Cent Sales Tax Fund to the General Fund.

Background:

The FY2007-08 Capital Improvement Project (CIP) for Parks and Recreation in the One Cent Sales Tax Fund contained funding for the following items:

CIP Projects	Account	Amount
One Large Truck	317-0400-582-643	\$29,000
One Covered Trailer	317-0400-582-642	\$5,900
Miscellaneous Equipment-Medart	317-0400-582-640	\$5,000
Miscellaneous Equipment-Variou	317-0400-582-641	\$8,000
Total:		\$47,900

The Clerk's Office, in reviewing the statutory language regarding eligible expenditures relating to the use of the One Cent Sales Tax, determined that the above items, as approved, do not meet the expenditure eligibility requirements. Items purchased with One Cent Sales Tax must be of a fixed capital nature (i.e. bricks and mortar) and not replacement equipment or vehicles. Therefore, any expenditures or use of this funding as outlined above will not meet the statutory requirements.

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Analysis:

The Parks and Recreation department is still in need of the requested items in order to meet the demands of maintaining current levels of service but also with additional responsibility assumed by consolidating the Facilities Management function. As such, staff is requesting that the funding source for these items be changed from the One Cent Sales Tax Fund (317) to the General Fund (001). Staff is requesting that the total amount of the funding approved (\$47,900) be transferred from the County Reserve to the Parks and Recreation/Facilities Management Department capital outlay line item (Attachment #1). The funding currently allocated in the One Cent Sales Tax fund (\$47,900) will be transferred back into the appropriate reserve in the One Cent Sales Tax fund for reprogramming of future eligible capital projects in that fund (Attachment #2). The balance of the County Reserve is currently \$74,302.18. With this transfer, the balance will be \$26,402.18.

Of the \$47,900 originally approved for these projects, \$9,532.68 in purchases has been made from the One Cent Sales Tax fund that is ineligible expenditures. These expenditures will be transferred to the Parks and Recreation/Facilities Maintenance Department via a journal entry. As such, the balance of unspent funding available is \$38,367.32. Staff is requesting a slight adjustment to the FY2007/2008 CIP funding request that will not increase the total amount of the requested projects. Instead of one large truck for \$29,000, staff is requesting two (2) trucks; one for \$17,500 (pulling truck) and one for \$12,000 (all purpose truck). Also, staff has determined that due to the additional mowing required at the airport (15 acres once a week), that a larger more durable mower (\$8,000) would be required due to safety reasons at that location. Additionally, tools (i.e. blowers, trimmers, and mowers) that are essential to maintaining County property will be purchased for \$1,368.32. The following is a breakdown of the shift in items to be purchased:

Current Projects	CIP	Amount	Adjusted Items to Be Purchased	Amount
One Large Truck		\$29,000	Pulling Truck	\$17,500
One Covered Trailer		\$5,900	Small All-Purpose Truck	\$12,000
Miscellaneous Equipment-Medart		\$5,000	Heavy Duty Riding Mower	\$8,000
Miscellaneous Equipment-Variou		\$8,000	Equipment (Blower, Trimmer, etc.)	\$1,367.32
Expended to Date		-9,532.68		
Total:		\$38,367.32		\$38,867.32

With the increased responsibility of the many County buildings and facilities, the need for additional vehicles and equipment is essential to maintain the level of service requirement by the Parks and Recreation/Facilities Management Department. The grounds must be mowed and maintained to keep providing safe, debris free, aesthetically pleasing common areas and County offices for use and

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enjoyment by the public and County employees. Staff is seeking approval of the change in funding source for these projects. These projects are still needed and the Board did approve these purchases for the current fiscal year. Additional funding is not included in the tentative FY2008/2009 for these items because of the anticipation of being funded in the current fiscal year.

Options:

1. Approve transfer of \$47,900 from the County Reserve to the Parks and Recreation/Facilities Management Department via budget amendment; approve the amended list of items to be purchased for \$38,367.32; approve the closure of the projects approved in the One Cent Sales Tax Fund and the funding transferred back to the fund reserve.
2. Do not approve transfer of \$47,900 from the County Reserve to the Parks and Recreation/Facilities Management Department via budget amendment; do not approve the amended list of items to be purchased for \$38,367.32; do not approve the closure of the projects approved in the One Cent Sales Tax Fund and the funding transferred back to the fund reserve.
3. Board Direction.

Recommendation:

Option #1

Attachments:

1. Budget Amendment to Transfer Funding From County Reserve to Parks and Recreation.
2. Budget Amendment to close CIP Projects and transfer funding the One Cent Sales Tax Reserve.

BP/TB/RG/vad