

**Schedule 13
Change Request for FY 2010-11 Budget Request Cycle**

Decision Item FY 2010-11 Base Reduction Item FY 2010-11 Supplemental FY 2009-10 Budget Amendment FY 2010-11

Request Title: Eliminate the County Tax Base Relief Appropriation
 Department: Human Services Dept. Approval by: *Will Kel* Date: 10-1-09
 Priority Number: BRI-3 OSPB Approval: *In M 26* Date: 10-8-09

	Fund	1	2	3	4	5	6	7	8	9	10
		Prior-Year Actual FY 2008-09	Appropriation FY 2009-10	Supplemental Request FY 2009-10	Total Revised Request FY 2009-10	Base Request FY 2010-11	Decision/Base Reduction FY 2010-11	November 1 Request FY 2010-11	Budget Amendment FY 2010-11	Total Revised Request FY 2010-11	Change from Base (Column 5) FY 2011-12
Total of All Line Items	Total	5,652,654	5,652,654	0	5,652,654	5,652,654	(5,652,654)	0	0	0	(5,652,654)
	FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	GF	5,652,654	5,652,654	0	5,652,654	5,652,654	(5,652,654)	0	0	0	(5,652,654)
	CF	0	0	0	0	0	0	0	0	0	0
	CFE/RF	0	0	0	0	0	0	0	0	0	0
	FF	0	0	0	0	0	0	0	0	0	0
	MCF	0	0	0	0	0	0	0	0	0	0
	MGF	0	0	0	0	0	0	0	0	0	0
	NGF	5,652,654	5,652,654	0	5,652,654	5,652,654	(5,652,654)	0	0	0	(5,652,654)
(4) County Administration, County Tax Base Relief	Total	5,652,654	5,652,654	0	5,652,654	5,652,654	(5,652,654)	0	0	0	(5,652,654)
	FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	GF	5,652,654	5,652,654	0	5,652,654	5,652,654	(5,652,654)	0	0	0	(5,652,654)
	CF	0	0	0	0	0	0	0	0	0	0
	CFE/RF	0	0	0	0	0	0	0	0	0	0
	FF	0	0	0	0	0	0	0	0	0	0
	MCF	0	0	0	0	0	0	0	0	0	0
	MGF	0	0	0	0	0	0	0	0	0	0
	NGF	5,652,654	5,652,654	0	5,652,654	5,652,654	(5,652,654)	0	0	0	(5,652,654)

Non-Line Item Request: None
 Letternote Revised Text: None
 Cash or Federal Fund Name and COFRS Fund Number: None
 Reappropriated Funds Source, by Department and Line Item Name: None
 Approval by OIT? Yes: No: N/A:
 Schedule 13s from Affected Departments: None

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CHANGE REQUEST for FY 2010-11 BUDGET REQUEST CYCLE

Department:	Human Services
Priority Number:	BRI - 3
Change Request Title:	Eliminate the County Tax Base Relief Appropriation

SELECT ONE (click on box):

- Decision Item FY 2010-11
- Base Reduction Item FY 2010-11
- Supplemental Request FY 2009-10
- Budget Request Amendment FY 2010-11

SELECT ONE (click on box):

Supplemental or Budget Request Amendment Criterion:

- Not a Supplemental or Budget Request Amendment
- An emergency
- A technical error which has a substantial effect on the operation of the program
- New data resulting in substantial changes in funding needs
- Unforeseen contingency such as a significant workload change

Short Summary of Request:

The Department of Human Services is proposing an ongoing reduction to the County Administration, County Tax Base Relief line of \$5,652,654 total funds/General Fund in FY 2010-11. This reduction would remove all funding from the County Tax Base Relief line in FY 2010-11.

Background and Appropriation History:

Colorado operates a state-supervised but county-administered social services program. This means the county departments of social services administer most social service programs and the state Department of Human Service performs an oversight and regulatory function.

County Administration provides funding for county departments of social services to administer several programs including food stamps, adult protection, and adult assistance payment programs.

Included in the County Administration funding is the County Tax Base Relief appropriation. The County Tax Base Relief line exists to assist in mitigating an

inequitable burden borne by taxpayers in counties that experience high caseloads and/or low property values. The 2008 General Assembly approved H.B. 08-1250 (Pommer/Johnson), which changed the formula for calculating county eligibility for assistance monies. Prior to this legislative action, the statutory formula for determining each county's eligibility for assistance contained multiple flaws that resulted in a steady increase in the number of counties that qualified for relief, as well as the total amount for which they qualified. For FY 2009-10, \$5,652,654 General Fund is appropriated to this line.

General Description of Request:

The Department of Human Services is proposing an ongoing reduction to the County Tax Base Relief line of \$5,652,654 total funds/General Fund, beginning in FY 2010-11. This ongoing reduction would remove all funding from the County Tax Base Relief line in FY 2010-11. The table below and continued on the following page illustrates the distribution of the funding provided to counties from this line in FY 2008-09.

County	FY 2008-09 Tax Base Relief Final Distribution
Adams	\$ 312,083
Alamosa	\$ 367,286
Bent	\$ 78,374
Conejos	\$ 154,872
Costilla	\$ 11,553
Crowley	\$ 70,772
Denver	\$ 2,441,907
Fremont	\$ 131,822
Huerfano	\$ 11,267
Kiowa	\$ 11,994
Lake	\$ 5,825
Lincoln	\$ 83,742
Logan	\$ 128,587
Mesa	\$ 86,208
Morgan	\$ 61,826

STATE OF COLORADO FY 2010-11 BUDGET REQUEST CYCLE: DEPARTMENT OF HUMAN SERVICES

Otero	\$ 236,662
Prowers	\$ 147,487
Pueblo	\$ 1,211,000
Rio Grande	\$ 28,605
Saguache	\$ 70,782
TOTAL	\$ 5,652,654

Consequences if Not Funded: Not Applicable.

Calculations for Request:

Summary of Request FY 2010-11	Total Funds	General Fund	Cash Funds	Reappropriated Funds	Federal Funds	FTE
Total Request	(\$5,652,654)	(\$5,652,654)	\$0	\$0	\$0	0.0
(4) County Administration – County Tax Base Relief (100% of the Appropriation)	(\$5,652,654)	(\$5,652,654)	\$0	\$0	\$0	0.0

Summary of Request FY 2011-12	Total Funds	General Fund	Cash Funds	Reappropriated Funds	Federal Funds	FTE
Total Request	(\$5,652,654)	(\$5,652,654)	\$0	\$0	\$0	0.0
(4) County Administration – County Tax Base Relief (100% of the Appropriation)	(\$5,652,654)	(\$5,652,654)	\$0	\$0	\$0	0.0

Cash Funds Projections: Not Applicable (No cash funds associated with this request.).

Assumptions for Calculations:

This reduction proposes to eliminate the General Fund appropriation of the County Tax Base Relief line beginning in FY 2010-11. The FY 2009-10 appropriation for the (Senate Bill 09-259) County Tax Base Relief is \$5,652,654 (100% General Fund).

Impact on Other Government Agencies:

This reduction will have an impact on the county departments of social services. The proposed elimination of this appropriation will remove this funding source from counties that would qualify for County Tax Base Relief funding. The County Tax Base Relief line exists to assist in mitigating an inequitable burden borne by taxpayers in counties that experience high caseloads and/or low property values. With the elimination of this funding source, counties, which would normally receive this funding, will need to find other funding to cover existing costs or reduce expenditures.

Cost Benefit Analysis:

Not Applicable.

Implementation Schedule:

Task	Month/Year
Notify county departments of social service that no funding available from the County Tax Base Relief line will be available.	July 2010

Statutory and Federal Authority:

*26-1-126, C.R.S. (2009) – County contingency fund – county tax base relief fund.
(1.5) There is hereby created the county tax base relief fund, which shall be expended to supplement county expenditures for public assistance, as provided in this section.*

(2) Subject to available appropriations, the state department of human services or the state department of health care policy and financing shall make an advancement, in addition to that provided in section 26-1-122 (county administration), out of the county tax base relief fund to any county that is eligible for a non-zero amount calculated by using the formula described in subsections (3) and (4) of this section.

Performance Measures:

Not Applicable.