



Agenda Action Form Overview

Budget Ordinance Amendment No.24BCC00106 Transferring Available Unspent Funds Among Departments and Functional Areas to Support Personnel Expenses through the End of Fiscal Year 2023-24

Background/Justification

The Board is requested to approve Budget Ordinance Amendment No.24BCC00106 transferring available unspent personnel funds among departments and functional areas to support payroll expenses through the end of FY 2023-24. This is an administrative action, and no additional revenues are needed.

Personnel budgets are developed in January of the preceding year, and various issues arise in the intervening 17 months that impact end-of-year actuals. During the current fiscal year, County employees were given a pay increase for FY 2023-24 (7% COLA & 3%-4% Merit Pay) that was partially funded in the original budget, which has consumed previous “lapsed salary” budget amounts. Additionally, some departments increased their FTE count while others decreased through mid-year county reorganization efforts. As part of the reorganization, 13 IT positions were consolidated and moved to IS&T department. The funding for these positions was not moved; therefore, this amendment will transfer necessary spending authority to cover the payroll costs of those 13 employees and other positions that were moved mid-year across functional areas.

Mid-Year Reorganizational FTE Chart – IS&T

Position#	position title	Old department	old cost center	new cost center
40000774	EMS TECHNOLOGY SYSTEMS ANALYST	Emergency Medical Services	4330100000	4200191000
40002209	SYSTEMS SUPPORT TECHNICIAN	Library	6110251500	4200191000
40003876	LIBRARY WEBMASTER	Library	6110251500	4200191000
40001715	SYSTEMS SUPPORT TECHNICIAN	Library	6110251500	4200191000
40001712	IT MANAGER	Library	6110251500	4200191000
40000140	NETWORK ADMINISTRATOR	Register of Deeds	4180220000	4200191000
40000068	TECHNOLOGY SUPPORT SPECIALIST	Tax Administration	4140130000	4200191000
40000036	INFORMATION TECHNOLOGY MANAGER	Tax Administration	4140130000	4200191000
40007977	TECHNOLOGY SUPPORT SPECIALIST	Tax Administration	4140130000	4200191000
40000056	TECHNOLOGY SUPPORT SPECIALIST	Tax Administration	4140130000	4200191000
40005726	SENIOR APPLICATIONS SYSTEMS ANALYST	Tax Administration	4140130000	4200191000
40002802	TECHNOLOGY SUPPORT SPECIALIST	Tax Administration	4140130000	4200191000
40000120	SOFTWARE ARCHITECT	BOE	4170210000	4200191000

When projections for salaries were completed in January 2023, the county-wide vacancy rate was considerably higher. Since that time, vacancies have decreased. This reduction in the vacancy rate impacts available unspent funding at the end of the fiscal year.

For example:

- The Office of Emergency Services vacancy rate in January 2023 was around 45 FTEs, while in the Spring of 2024 this number has been in the range of 25 FTEs.



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- The Sheriff’s Office vacancy rate in January 2023 was around 125 FTEs, while in the Spring of 2024 this number has been in the range of 106 FTEs.
- The Department of Social Services vacancy rate in January 2023 was around 100 FTEs, while in the Spring of 2024 this number has been in the range of 70 FTEs.
- The County overall vacancy rate in January 2023 was around 417 FTEs, while in the Spring of 2024 this number has been in the range of 342 FTEs.

Policy Impact

N/A

Procurement Background

N/A

Fiscal Impact

Personnel expenses are budgeted at 100%, including vacancies, each fiscal year. This is the County’s practice completed with the knowledge the lapse salary created by budgeting at 100% can be used for recruitment efforts or offset other unanticipated expenses.

This ordinance amendment will transfer unspent personnel funds between the following functional areas to ensure that each functional area of the General Fund expends roughly 98% of personnel budgets:

Functional Area Name	Functional Area #	Current Budget	\$ Change	Amended Budget
☐ General Government	1000000000	\$40,800,869.00	(\$350,334.00)	\$40,450,535.00
☐ Public Safety	2000000000	\$64,437,804.00	\$275,516.00	\$64,713,320.00
☐ Transportation	3000000000	\$443,803.00	(\$7,518.00)	\$436,285.00
☐ Environmental Protection	4000000000	\$3,304,258.00	\$177,605.00	\$3,481,863.00
☐ Econom. & Physical Devlp.	5000000000	\$2,514,991.00	\$178,913.00	\$2,693,904.00
☐ Human Services	6000000000	\$69,497,046.49	\$203,647.00	\$69,700,693.49
☐ Education	7000000000	\$106,788.00	(\$44,236.00)	\$62,552.00
☐ Cultural & Recreational	7500000000	\$10,940,268.00	(\$433,593.00)	\$10,506,675.00
Grand Total		\$192,045,827.49	(\$0.00)	\$192,045,827.49

Recommendation

The County Manager recommends the Board approve Budget Ordinance Amendment No. 24BCC00106 transferring available unspent personnel funds among departments and functional areas to support personnel expenses through the end of FY 2023-24.