



### **Agenda Action Form Overview**

The Board is requested to approve Budget Ordinance Amendment No. 18BCC000042 appropriating \$25,096 of Parkwood Fire Tax District Fund Balance, \$11,386 of Bethesda Fire Tax District Fund Balance, and \$46,327 of Durham County Fire and Rescue Service Tax District and transferring these funds to the General Fund to offset unanticipated expenditures in the Durham County Fire and Rescue Fund Center and decreased revenue from budgeted funds in Durham County Fire and Rescue Service Tax District.

### **Background/Justification**

The fund balance request will cover costs for unanticipated overtime and part-time costs for personnel at the DCFR. The unanticipated personnel cost were while Drivers and Captains were attending two (2) weeks of Hazardous Materials Chemistry training, two (2) weeks of Hazardous Materials Technician training, and other preparation and assessment activities at the Durham Fire Department Training Grounds.

Building costs for the five stations has largely been focused on maintaining the two stations that will be used once DCFR is consolidated with the City. Examples of the work that has been completed are: Generator replacement, HVAC repair, Apron (driveway) replacement, Floor sealing in the apparatus bays.

The under-collection of revenue is largely related to two areas. In the Durham County Fire and Rescue Service Tax District, property valuation changes as a result of the rulings from the Board of Equalization and Review and Property Tax Commission. In addition, the revenue from the contract with Chatham County (that remits 99% of tax revenue in the agreement area to Durham County) has been lower than projected this fiscal year.

### **Policy Impact**

This requested budget amendment is in keeping with common practice and represents no new policy changes or action required of the Board of County Commissioners. The expenditures are in compliance with the recommendations of the 2013 Fire Study regarding staffing, response times and efficient use of fiscal resources.

### **Fiscal Impact**

This requested budget amendment requests distribution of unallocated fire district funds to cover shortfalls in the existing DCFR budget. The Durham County Fire and Rescue Service Tax District overall Fund Balance will remain above the County policy amount of four percent of prior year expenditures.

### **Recommendation**

The County Manager recommends that the Board approve Budget Ordinance Amendment No. 18BCC000042 appropriating \$25,096 of Parkwood Fire Tax District Fund Balance, \$11,386 of Bethesda Fire Tax District Fund Balance, and \$46,327 of Durham County Fire and Rescue Service Tax District and transferring these funds to the General Fund to offset unanticipated expenditures in the Durham County Fire and Rescue Fund Center and decreased revenue from budgeted funds in Durham County Fire and Rescue Service Tax District.