



Agenda Action Form Overview

The Board is requested to approve Budget Ordinance Amendment No. 19BCC00050 appropriating \$156 of Parkwood Fire Tax District Fund Fund Balance and \$299,844 of Durham County Fire and Rescue Service District Fund Fund Balance and transferring these funds (\$300,000) to the General Fund to reimburse the General Fund for expenditures related to replacing the driveway at two former Parkwood Fire Stations (Stations 81 & 83). The General Fund fund balance appropriation will be decreased by \$300,000 as new expenditure budget is not required.

Background/Justification

As part of the consolidation of Durham County Fire and Rescue (DCFR) with the City of Durham Fire Department it was agreed that the aprons (driveways) at the two former Parkwood Stations would be replaced. This was budgeted for and intended to happen in FY2017-18; however, the work was not able to be completed during that fiscal year. The work is in process now and this amendment provides funds to reimburse the General Fund for expenditures related to this project.

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.

Procurement Background

N/A

Fiscal Impact

The funds to complete this work are available in the original budgeted amount in General Services Business Area. Since budgeted funds are available to cover this expenditure this amendment increases the transfer from Special Revenue Funds to the General Fund by \$300,000 and decreases the General Fund fund balance by \$300,000 keeping the General Fund in balance.

The \$156 of Parkwood Fund Balance will reduce that Fund's fund balance to approximately zero which is not of concern since the District is no longer active. The DCFR Fund Balance Appropriation of \$299,844 still allows the Fund to maintain a balance well above the County Policy of 4% of prior year's expenditures. If all expenditures in this amendment are realized than the District Fund Balance would still be over \$1,000,000 which is above the 4% minimum required of \$167,353.

Recommendation

The County Manager recommends that the Board approve Budget Ordinance Amendment No. 19BCC00033 appropriating \$156 of Parkwood Fire Tax District Fund fund balance and \$299,844 of Durham County Fire and Rescue Service District Fund fund balance and transferring these funds (\$300,000) to the General Fund to reimburse the General Fund for expenditures related to replacing the driveway at two former Parkwood Fire Stations. The General Fund fund balance appropriation will be decreased by \$300,000 as new expenditure budget is not required.