



Legislation Text

File #: 24-0315, Version: 1

Item:

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. No Additional Funding is being Requested.

Date of BOCC Meeting: June 10, 2024

Request for Board Action:

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 year prior to the actual fiscal year. In this case in January of 2023, personnel budgets were developed for FY 2023-24 (July 1, 2023-June 30, 2024). This creates situations where the projected amounts are not as accurate due to natural changes over the fiscal year. This can be due to a lot of factors, such as changed vacancy rates, hiring new employees at different rates, and a mid-year move toward more centralized technology support services by transferring employees to the IS&T department.

| 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 |

This amendment is an administrative action that, with 11 months of actual experience, ensures that personnel budgets are more accurate for end of year reporting. To ensure functional areas of the General Fund expend roughly 98% of personnel budgets, available unspent funds from some departments will be transferred to other departments in other functional areas that need additional personnel funding. Further detail of the transfers between functional areas is included in the legal form.

Alignment with Strategic Plan: Accountable, Efficient and Visionary Government

Resource Persons: Claudia Hager, Deputy County Manager and Keith Lane, Budget Director

County Manager's 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 payroll expenses through the end of FY 2023-24.

County Manager: _____