



Legislation Text

File #: 19-0185, Version: 1

Item:

Budget Ordinance Amendment No. 19BCC00051 Appropriating Lebanon Fire Tax District Fund Fund Balance (\$110,000), and Transferring to the General Fund for Personnel Costs that were not included in the Original Budget for FY2018-19

Date of BOCC Meeting: June 10, 2019

Request for Board Action:

The Board is requested to approve Budget Ordinance Amendment No. 19BCC00051, which appropriates \$110,000 of Lebanon Fire Tax District Fund Balance and transfers these funds to the General Fund to offset Lebanon Volunteer Fire Department employee expenses related to the implementation of the Classification and Compensation Study, as well as increased expenses related to paying employees for annual accrued time rather than reserving it for later use.

As part of the FY2018-19 adopted budget, funds were placed in the Non-Departmental Business Area to cover the implementation of the Classification and Compensation Study for Public Safety Employees. There are 12 Durham County employees at Lebanon Fire Department, and their expense is covered by the Lebanon Fire Tax District, through transfers from the District to the General Fund to reimburse actual expenditures. The cost for implementation of the Classification and Compensation study for the Lebanon employees is \$61,376, which requires an increase in the appropriate Fund Center. In addition, due to Lebanon Fire staffing reaching full capacity this entire fiscal year - the first time it has reached full staffing in several years - staff discovered unanticipated budget impacts of paying employees for accrued benefit time (compensatory time) instead of reserving that time to be taken off at a later date. This amendment addresses and resolves this issue, and FY2019-20 budget will also reflect this adjustment. This amendment ensures that all expenditures related to these 12 employees are offset by District Funds transferred to the General Fund.

Alignment with Strategic Plan: Goal 5 Efficient Government. While directly impacting our ability to provide for a Safe Community (Goal 3), this spending measure ensures the use of Fire District funds for directly related expenditures.

Resource Persons: James E. Groves, Fire Marshal/Emergency Management Director; David N. Ades, Assistant Director of Budget and Management.

County Manager's Recommendation: The County Manager recommends that the Board approve Budget Ordinance Amendment No. 19BCC00051, which appropriates \$110,000 of Lebanon Fire Tax District Fund Balance and transfers these funds to the General Fund to offset Lebanon Volunteer Fire Department employee expenses related to the implementation of the Classification and Compensation Study, as well as increased expenses related to paying employees for annual accrued time rather than reserving it for later use.

County Manager: _____