



Legislation Text

File #: 19-0259, Version: 1

Item:

Budget Ordinance Amendment No. 19BCC00058- Appropriating \$226,564 of Durham County Fire Rescue (DCFR) Fire Service Tax District Fund Fund Balance for Multiple Funds for expenditures incurred after July 1, 2018, the effective date of the City/County Fire Merger Interlocal Agreement (ILA).

Date of BOCC Meeting: June 10, 2019

Request for Board Action:

The Board is requested to approve Budget Ordinance Amendment No. 19BCC00058 appropriating \$226,564.00 DCFR Service Tax District Fund Fund Balance to reimburse multiple funds for expenditures incurred by DCFR. These expenditures were primarily the result of remaining commitments of the County as of June 30, 2018 as per the ILA, (e.g., goods and or services ordered as of yearend but not yet received such as Telephone, TV and Internet Charges, Gasoline, Vehicle Upfit, Staff Uniforms and Protective Clothing, Operational Travel and Copy Fees). However, there were some expenditures that have occurred during this fiscal year that were not included in the consolidation (e.g., utilities at the Leesville Station during this fiscal year due to the storage of two surplus fire trucks, salaries and benefits after the beginning of the fiscal year, annual radio maintenance fees per a different interlocal agreement (ILA) with the City, etc.). Please note that per the terms of the radio maintenance ILA, the formula for the payment to the City is a reimbursement for a prior fiscal year's inventory and use (e.g., not fiscal year 2019).

In the approval of this amendment, the budget will be increased accordingly to support the postings both directly to the DCFR Service Tax District Fund (e.g., uniforms, gasoline, etc.) as well as transfers to General Fund, Benefits Plan Fund and the Debt Service Fund accordingly. Expenditures were posted in the General Fund and Benefits Plan Fund (e.g., salaries, benefits and building and grounds).

Final amortization schedules were also received for the three fire trucks purchased earlier this fiscal year, and the first payment is \$34,964, which is higher than the projected payment of \$28,500 (which is the amount in the original budget).

Please note that the requested budget amount is slightly higher than what has actually been expended to date to ensure sufficient budget as of fiscal year end and that transfers will only be made for the actual expended amount in the fiscal year.

This table summarizes the budget changes that will occur with this Board action; transfers will be made from the DCFR district to cover all increased expenditure amounts.

Action	Orig.Budget	Additional Needed	Amended Budget
General Fund (DCFR Fund Center)	\$0	\$55,000	\$55,000
Benefits Fund (DCFR Fund Center)	\$0	\$100	\$100
DCFR District Fund Expenses	\$4,152,946	\$165,000	\$4,317,946

Debt Service Fund	\$28,500	\$6,464	\$34,964
Total	\$4,181,446	\$226,564	\$4,408,010

Alignment with Strategic Plan: Goal 5: Accountable, Efficient, and Visionary Government.

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

County Manager's Recommendation: The County Manager recommends that the Board approve Budget Ordinance Amendment No. 19BCC00058 appropriating \$226,564.00 DCFR Service Tax District Fund Fund Balance for multiple funds for expenditures incurred by DCFR after July 1, 2018, the effective date of the City/County Fire Merger Interlocal Agreement.

County Manager: _____