

**FORSYTH COUNTY  
BOARD OF COMMISSIONERS**

**BRIEFING  
DRAFT**

MEETING DATE:   JUNE 21, 2018  

AGENDA ITEM NUMBER:   13  

**SUBJECT: AMENDMENT TO THE FY 2017-2018 FIRE TAX DISTRICT SPECIAL REVENUE FUND AND FY 2017-2018 BUDGET ORDINANCE TO APPROPRIATE ADDITIONAL SALES TAX PROCEEDS (FINANCE DEPARTMENT)**

**COUNTY MANAGER'S RECOMMENDATION OR COMMENTS:**

**SUMMARY OF INFORMATION:**

Estimated sales tax proceeds allocated in the FY 2017-2018 Fire Tax District Special Revenue Fund and the FY 2017-2018 Budget Ordinance based on the ad valorem method are transferred to the General Fund to support County Fire Protection. In the current fiscal year, it is projected that actual revenues will exceed estimates in two districts and an amendment to the FY 2017-2018 Fire Tax District Special Revenue Fund and FY 2017-2018 Budget Ordinance are necessary in order to increase appropriations so that amounts in excess of original estimates may be transferred to the General Fund. The FY 2017-2018 Fire Tax District Special Revenue Fund and Section 9 of the FY 2017-2018 Budget Ordinance provide for the appropriations to the fire and fire/rescue protection districts. The Finance Department requested these 2017-2018 Fire Tax District Special Revenue Fund and FY 2017-2018 Budget Ordinance revisions for year-end preparation.

ATTACHMENTS:    YES    NO

SIGNATURE: \_\_\_\_\_

COUNTY MANAGER

DATE: \_\_\_\_\_

**FORSYTH COUNTY, NORTH CAROLINA  
AMENDMENT TO FY 2017-2018 FIRE TAX DISTRICT SPECIAL REVENUE FUND  
AND FY 2017-2018 BUDGET ORDINANCE**

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**FROM: BUDGET & MANAGEMENT**

**MEETING DATE:** June 21, 2018

**EXPLANATION:** Estimated sales tax proceeds allocated in the FY 2017-2018 Fire Tax District Special Revenue Fund and the FY 2017-2018 Budget Ordinance based on the ad valorem method are transferred to the General Fund to support County Fire Protection. In the current fiscal year, it is projected that actual revenues will exceed estimates in two districts and an amendment to the FY 2017-2018 Fire Tax District Special Revenue Fund and FY 2017-2018 Budget Ordinance are necessary in order to increase appropriations so that amounts in excess of original estimates may be transferred to the General Fund. The FY 2017-2018 Fire Tax District Special Revenue Fund and Section 9 of the FY 2017-2018 Budget Ordinance provide for the appropriations to the fire and fire/rescue protection districts. The Finance Department requested these 2017-2018 Fire Tax District Special Revenue Fund and FY 2017-2018 Budget Ordinance revisions for year-end preparation.

**BE IT ORDAINED BY THE FORSYTH COUNTY BOARD OF COMMISSIONERS THAT THE  
FY 2017 - 2018 FIRE TAX DISTRICT SPECIAL REVENUE FUND AND THE FY 2017 – 2018  
BUDGET ORDINANCE ARE HEREBY AMENDED AS FOLLOWS:**

DECREASE:	<u>BUDGET ORDINANCE SECTION 9. TAX LEVIES FOR FIRE &amp; FIRE/RESCUE PROTECTION DISTRICTS, COLUMN 6 - SALES TAX PROCEEDS AND FIRE TAX DISTRICT SPECIAL REVENUE FUND AND TRANSFER TO GENERAL FUND.</u>	
	KING	<u>3,700</u>
INCREASE:	<u>BUDGET ORDINANCE SECTION 9. TAX LEVIES FOR FIRE &amp; FIRE/RESCUE PROTECTION DISTRICTS, COLUMN 6 - SALES TAX PROCEEDS AND FIRE TAX DISTRICT SPECIAL REVENUE FUND AND TRANSFER TO GENERAL FUND.</u>	
	VIENNA	3,300
	TRIANGLE	<u>400</u>
		<u>3,700</u>

**NATURE OF TRANSACTION:**  
 Additional Revenue Available  
 Transfer within Accounts of  
 Same fund  
 Other:

**APPROVED BY BOARD OF COUNTY  
COMMISSIONERS AND ENTERED ON  
MINUTES DATED \_\_\_\_\_  
AGENDA ITEM NUMBER \_\_\_\_\_**