

FORSYTH COUNTY

BOARD OF COMMISSIONERS

MEETING DATE: JANUARY 13, 2014

AGENDA ITEM NUMBER: 6

SUBJECT: AMENDMENT TO THE FY 2013-2014 BUDGET ORDINANCE TO REALLOCATE SALES TAX PROCEEDS AND TRANSFER TO GENERAL FUND FOR FIRE AND FIRE/RESCUE PROTECTION DISTRICTS

COUNTY MANAGER'S RECOMMENDATION OR COMMENTS: Recommend Approval

SUMMARY OF INFORMATION:

A FY 2013-2014 Budget Ordinance amendment is needed to Section 7, Tax Levies for Fire and Fire/Rescue Protection Districts, Fire and Fire and Rescue Protection Districts, Column 6 – Sales Tax Proceeds and Transfer to General Fund for all Fire Tax Districts to reallocate Sales Tax Proceeds and the associated Transfer to the General Fund. During the budget process, a calculation is made on Sales Tax Proceeds and Transfer to the General Fund for the Fire Tax Districts. For FY14, this amount is \$1,550,552. This figure is then split across the Fire and Fire/Rescue Protection Districts according to property value.

The Board established the Beeson Cross Roads Service District which was an area that had not been paying Fire Tax District taxes. This district was not included in the split between all of the Fire Tax Districts and this amendment assigns this Sales Tax Proceeds and Transfer to General Fund for Beeson Cross Roads Service District.

This amendment has no effect on the General Fund budget or any of the Volunteer Fire Departments' total appropriation.

ATTACHMENTS: yes no

SIGNATURE: _____

J. Kendall Watts, Jr.
COUNTY MANAGER

DATE: January 7, 2014

**FORSYTH COUNTY, NORTH CAROLINA
AMENDMENT TO
2013-2014 BUDGET ORDINANCE**

FROM: BUDGET & MANAGEMENT

MEETING DATE: January 13, 2014

EXPLANATION:

Section 7. Tax Levies for Fire and Fire/Rescue Protection Districts is used to provide the levies for the fire tax districts within the County.

A FY 2013-2014 Budget Ordinance amendment is needed to Section 7, Tax Levies for Fire and Fire/Rescue Protection Districts, Fire and Fire and Rescue Protection Districts, Column 6 – Sales Tax Proceeds and Transfer to General Fund for all Fire Tax Districts to reallocate Sales Tax Proceeds and the associated Transfer to the General Fund. During the budget process, a calculation is made on Sales Tax Proceeds and Transfer to the General Fund for the Fire Tax Districts. For FY14, this amount is \$1,550,552. This figure is then split across the Fire and Fire/Rescue Protection Districts according to property value.

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This amendment has no effect on the General Fund budget or any of the Volunteer Fire Departments' total appropriation.

**BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF FORSYTH COUNTY THAT THE
2013 - 2014 BUDGET ORDINANCE IS HEREBY AMENDED AS FOLLOWS:**

DECREASE:	<u>SECTION 7. (6) TAX LEVIES FOR FIRE & FIRE/RESCUE PROTECTION DISTRICTS</u>	
	BEESON CROSS ROADS - SALES TAX PROCEEDS	\$193
	BELEWS CREEK - SALES TAX PROCEEDS	\$185
	CITY VIEW - SALES TAX PROCEEDS	\$25
	CLEMMONS - SALES TAX PROCEEDS	\$940
	FOREST HILL - SALES TAX PROCEEDS	\$7
	GRIFFITH - SALES TAX PROCEEDS	\$89
	GUMTREE - SALES TAX PROCEEDS	\$47
	HORNEYTOWN - SALES TAX PROCEEDS	\$165
	KING OF FORSYTH COUNTY - SALES TAX PROCEEDS	\$255
	LEWISVILLE - SALES TAX PROCEEDS	\$793
	MINERAL SPRINGS - SALES TAX PROCEEDS	\$116
	MINERAL SPRINGS SVC. DIST. - SALES TAX PROCEEDS	\$4
	MT. TABOR - SALES TAX PROCEEDS	\$56
	OLD RICHMOND - SALES TAX PROCEEDS	\$297
	PINEY GROVE - SALES TAX PROCEEDS	\$468
	RURAL HALL - SALES TAX PROCEEDS	\$285
	SALEM CHAPEL - SALES TAX PROCEEDS	\$61
	SOUTH FORK - SALES TAX PROCEEDS	\$4
	TALLEY'S CROSSING - SALES TAX PROCEEDS	\$114
	TRIANGLE - SALES TAX PROCEEDS	\$63
	UNION CROSS - SALES TAX PROCEEDS	\$193
	VIENNA - SALES TAX PROCEEDS	\$404
	WALKERTOWN - SALES TAX PROCEEDS	\$222
	WEST BEND - SALES TAX PROCEEDS	<u>\$28</u>
		<u>\$5,014</u>

INCREASE: SECTION 7. (6) TAX LEVIES FOR FIRE & FIRE/RESCUE PROTECTION DISTRICT
 BEESON CROSS ROADS SERVICE DISTRICT - \$5,014
 SALES TAX PROCEEDS

DECREASE: SECTION 7. (6) TAX LEVIES FOR FIRE & FIRE/RESCUE PROTECTION DISTRICTS

BEESON CROSS ROADS - TRANSFER TO GENERAL FUND	\$193
BELEWS CREEK - TRANSFER TO GENERAL FUND	\$185
CITY VIEW - TRANSFER TO GENERAL FUND	\$25
CLEMMONS - TRANSFER TO GENERAL FUND	\$940
FOREST HILL TRANSFER TO GENERAL FUND	\$7
GRIFFITH - TRANSFER TO GENERAL FUND	\$89
GUMTREE - TRANSFER TO GENERAL FUND	\$47
HORNEYTOWN - TRANSFER TO GENERAL FUND	\$165
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	<u>\$5,014</u>

INCREASE: SECTION 7. (6) TAX LEVIES FOR FIRE & FIRE/RESCUE PROTECTION DISTRICT
 BEESON CROSS ROADS SERVICE DISTRICT - \$5,014
 TRANSFER TO GENERAL FUND

NATURE OF TRANSACTION:	APPROVED BY BOARD OF COUNTY
<input type="checkbox"/> Additional Revenue Available	COMMISSIONERS AND ENTERED ON
<input type="checkbox"/> Transfer within Accounts of	MINUTES DATED _____
Same fund	AGENDA ITEM NUMBER _____
<input checked="" type="checkbox"/> Other: Reallocate Sales Tax Proceeds and Transfer to General Fund	