

**FORSYTH COUNTY
BOARD OF COMMISSIONERS**

BRIEFING
DRAFT

MEETING DATE: February 14, 2019

AGENDA ITEM NUMBER: 8

SUBJECT: AMENDMENT TO THE EMERGENCY TELEPHONE SYSTEM SPECIAL REVENUE FUND TO APPROPRIATE \$21,113.56 IN RESTRICTED FUND BALANCE FOR PRIOR YEAR ENCUMBRANCE TO COVER THE PURCHASE OF THE FORSYTH COUNTY EMERGENCY SERVICES 911 COMPUTER AIDED DISPATCH SYSTEM (EMERGENCY SERVICES DEPARTMENT)

COUNTY MANAGER'S RECOMMENDATION OR COMMENTS:

SUMMARY OF INFORMATION:

The purpose of this Special Revenue Fund Amendment is to appropriate \$21,113.56 of Emergency Telephone System Special Revenue Fund Balance to account for a prior year encumbrance for the 911 Computer Aided Dispatch System which was purchased during the previous fiscal year.

There is sufficient fund balance in the Emergency Telephone System Special Revenue Fund to cover this prior year encumbrance.

The Finance Department requested this Special Revenue Fund amendment to comply with generally accepted accounting principles.

ATTACHMENTS: yes no

SIGNATURE: _____

COUNTY MANAGER

DATE: _____

**FORSYTH COUNTY, NORTH CAROLINA
AMENDMENT TO
EMERGENCY TELEPHONE SYSTEM SPECIAL REVENUE FUND**

FROM: BUDGET & MANAGEMENT

MEETING DATE: FEBRUARY 14, 2019

EXPLANATION:

The purpose of this Special Revenue Fund Amendment is to appropriate \$21,113.56 of Emergency Telephone System Special Revenue Fund Balance to account for a prior year encumbrance for the 911 Computer Aided Dispatch System which was purchased during the previous fiscal year.

There is sufficient fund balance in the Emergency Telephone System Special Revenue Fund to cover this prior year encumbrance.

The Finance Department requested this Special Revenue Fund amendment to comply with generally accepted accounting principles.

BE IT ORDAINED BY THE FORSYTH COUNTY BOARD OF COMMISSIONERS THAT THE EMERGENCY TELEPHONE SYSTEM SPECIAL REVENUE FUND IS HEREBY AMENDED AS FOLLOWS:

INCREASE: SECTION 1. REVENUE
 Emergency Telephone System Special Revenue \$21,113.56
 Fund – Fund Balance (992007-1900)

DECREASE: SECTION 2. APPROPRIATIONS.
 Emergency Telephone System Special Revenue \$21,113.56
 Fund (992207-2502)

NATURE OF TRANSACTION:

- Additional Revenue Available
- Transfer within Accounts of Same fund
- Other: Appropriate Unreserved Fund Balance for outstanding PY Obligations

APPROVED BY BOARD OF COUNTY COMMISSIONERS AND ENTERED ON MINUTES DATED _____ AGENDA ITEM NUMBER _____