

FORSYTH COUNTY
BOARD OF COMMISSIONERS

**BRIEFING
DRAFT**

MEETING DATE: January 9, 2017 AGENDA ITEM NUMBER: 7

SUBJECT: AMENDMENT TO THE EMERGENCY TELEPHONE SYSTEM SPECIAL REVENUE FUND TO APPROPRIATE RESTRICTED FUNDS FROM PRIOR YEAR ENCUMBRANCE FOR THE PURCHASE OF 800MHz RADIOS FOR THE FORSYTH COUNTY BACKUP 911 CENTER (EMERGENCY SERVICES DEPARTMENT)

COUNTY MANAGER'S RECOMMENDATION OR COMMENTS:

SUMMARY OF INFORMATION:

The purpose of this Special Revenue Fund Amendment is to appropriate \$12,099.39 of Emergency Telephone System Special Revenue Funds from a prior year (FY2016) encumbrance for the purchase of new 800MHz radios for the Forsyth County backup Public Safety Answering Point (PSAP).

A purchase order (PO160383) was initiated in May 2016, but the equipment was not received until after the fiscal year had closed (August 2016) triggering a prior year encumbrance roll-over into the new fiscal year. There is sufficient 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: _____ DATE: _____
COUNTY MANAGER

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

FROM: BUDGET & MANAGEMENT

MEETING DATE: January 9, 2017

EXPLANATION:

The purpose of this Special Revenue Fund Amendment is to appropriate \$12,099.39 of Emergency Telephone System Special Revenue Funds from a prior year (FY2016) encumbrance for the purchase of new 800MHz radios for the Forsyth County backup Public Safety Answering Point (PSAP).

A purchase order (PO160383) was initiated in May 2016, but the equipment was not received until after the fiscal year had closed (August 2016) triggering a prior year encumbrance roll-over into the new fiscal year. There is sufficient 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 FISCAL YEAR 2016-2017 BUDGET ORDINANCE IS HEREBY AMENDED AS FOLLOWS:

INCREASE: SECTION 1. REVENUE
 Emergency Telephone System Special Revenue \$12,099.39
 Fund – Fund Balance (992007-1900)

DECREASE: SECTION 2. APPROPRIATIONS
 Emergency Telephone System Special Revenue \$12,099.39
 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 _____**