



Guilford County Government

Budget & Management Services

Topic: FISCAL YEAR 2024-25 YEAR-END BUDGET AMENDMENTS: RURAL FIRE DISTRICTS

This action adjusts revenues and expenses between a district's FPD and FPSD accounts. In accordance with the Local Government Budget and Fiscal Control Act, a district's account cannot be paid out without associated budget authority. Each year, the County monitors cash flows into each account and determines if adjustments are necessary.

For rural fire districts, revenues can be generated in either the Fire Protection District (FPD) or the Fire Protection Service District Overlay (FPSD).

- Fire Protection District (FPD) - NC Chapter § 69-25 establishes Rural Fire Protection Districts.
- Fire Protection Service District (FPSD) Overlay - NC Chapter 153A establishes County Service District

Each year, the budget is developed for each district and the legal level of control is at the district level. The following budget amendments make modifications between Fire Protection Districts and the Fire Protection Service District. This action will release \$40,325 to the Rural Fire Districts.

Action	District	Amount
Increase Appropriation	Alamance Community Fire Protection District	\$ 4,633
Increase Revenue (Fund Balance)	Alamance Community Fire Protection District	\$ 4,633
Decrease Appropriation	Alamance Community Fire Service District Overlay	\$ (4,633)
Decrease Revenue (Property Tax)	Alamance Community Fire Service District Overlay	\$ (4,633)
Increase Appropriation	Climax Fire Protection District	\$ 3,418
Increase Revenue (Fund Balance)	Climax Fire Protection District	\$ 3,418
Decrease Appropriation	Climax Fire Service District Overlay	\$ (3,418)
Decrease Revenue (Property Tax)	Climax Fire Service District Overlay	\$ (3,418)
Increase Appropriation	Colfax Fire Protection District	\$ 261
Increase Revenue (Fund Balance)	Colfax Fire Protection District	\$ 261
Decrease Appropriation	Colfax Fire Service District Overlay	\$ (261)
Decrease Revenue (Property Tax)	Colfax Fire Service District Overlay	\$ (261)
Increase Appropriation	No. 28 (Frieden's) Fire Protection District	\$ 1,989
Increase Revenue (Fund Balance)	No. 28 (Frieden's) Fire Protection District	\$ 1,989
Decrease Appropriation	No. 28 (Frieden's) Fire Service District Overlay	\$ (1,989)
Decrease Revenue (Property Tax)	No. 28 (Frieden's) Fire Service District Overlay	\$ (1,989)
Increase Appropriation	Guil-Rand Fire Protection District	\$ 3,093
Increase Revenue (Fund Balance)	Guil-Rand Fire Protection District	\$ 3,093



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Action	District	Amount
Decrease Appropriation	Guil-Rand Fire Service District Overlay	\$ (3,093)
Decrease Revenue (Property Tax)	Guil-Rand Fire Service District Overlay	\$ (3,093)
Increase Appropriation	Julian Fire Protection District	\$ 441
Increase Revenue (Fund Balance)	Julian Fire Protection District	\$ 441
Decrease Appropriation	Julian Fire Service District Overlay	\$ (441)
Decrease Revenue (Property Tax)	Julian Fire Service District Overlay	\$ (441)
Increase Appropriation	McLeansville Fire Protection District	\$ 5,991
Increase Revenue (Fund Balance)	McLeansville Fire Protection District	\$ 5,991
Decrease Appropriation	McLeansville Fire Service District Overlay	\$ (5,991)
Decrease Revenue (Property Tax)	McLeansville Fire Service District Overlay	\$ (5,991)
Increase Appropriation	Mount Hope Fire Protection District	\$ 2,583
Increase Revenue (Fund Balance)	Mount Hope Fire Protection District	\$ 2,583
Decrease Appropriation	Mount Hope Service District Overlay	\$ (2,583)
Decrease Revenue (Property Tax)	Mount Hope Service District Overlay	\$ (2,583)
Increase Appropriation	No. 14 (Franklin) Fire Protection District	\$ 104
Increase Revenue (Fund Balance)	No. 14 (Franklin) Fire Protection District	\$ 104
Decrease Appropriation	No. 14 (Franklin) Fire Service District Overlay	\$ (104)
Decrease Revenue (Property Tax)	No. 14 (Franklin) Fire Service District Overlay	\$ (104)
Increase Appropriation	Oak Ridge Fire Protection District	\$ 4,037
Increase Revenue (Fund Balance)	Oak Ridge Fire Protection District	\$ 4,037
Decrease Appropriation	Oak Ridge Fire Service District Overlay	\$ (4,037)
Decrease Revenue (Property Tax)	Oak Ridge Fire Service District Overlay	\$ (4,037)
Increase Appropriation	Pinecroft-Sedgefield Fire Protection District	\$ 2,770
Increase Revenue (Fund Balance)	Pinecroft-Sedgefield Fire Protection District	\$ 2,770
Decrease Appropriation	Pinecroft-Sedgefield Fire Service District Overlay	\$ (2,770)
Decrease Revenue (Property Tax)	Pinecroft-Sedgefield Fire Service District Overlay	\$ (2,770)
Increase Appropriation	Pleasant Garden Fire Protection District	\$ 3,082
Increase Revenue (Fund Balance)	Pleasant Garden Fire Protection District	\$ 3,082
Decrease Appropriation	Pleasant Garden Fire Service District Overlay	\$ (3,082)
Decrease Revenue (Property Tax)	Pleasant Garden Fire Service District Overlay	\$ (3,082)
Increase Appropriation	No. 13 (Rankin) Fire Protection District	\$ 3,309
Increase Revenue (Fund Balance)	No. 13 (Rankin) Fire Protection District	\$ 3,309



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Action	District	Amount
Decrease Appropriation	No. 13 (Rankin) Fire Service District Overlay	\$ (3,309)
Decrease Revenue (Property Tax)	No. 13 (Rankin) Fire Service District Overlay	\$ (3,309)
Increase Appropriation	Southeast Fire Protection District	\$ 1,652
Increase Revenue (Fund Balance)	Southeast Fire Protection District	\$ 1,652
Decrease Appropriation	Southeast Fire Service District Overlay	\$ (1,652)
Decrease Revenue (Property Tax)	Southeast Fire Service District Overlay	\$ (1,652)
Increase Appropriation	Summerfield Fire Protection District	\$ 2,962
Increase Revenue (Fund Balance)	Summerfield Fire Protection District	\$ 2,962
Decrease Appropriation	Summerfield Fire Service District Overlay	\$ (2,962)
Decrease Revenue (Property Tax)	Summerfield Fire Service District Overlay	\$ (2,962)