

**Amendment 2 to Council Bill No. 25-2020**

**BY: Chairperson at the request  
of the County Executive**

**Legislative Day No. 8  
Date: May 27, 2020**

**Amendment No. 2**

*(Related to the Fire and Rescue Reserve Fund, this amendment does the following:*

- 1. Makes a technical correction to reduce the fire tax transfer to capital projects by \$50,000 to be consistent with the proposed CIP budget;*
- 2. Increases the appropriation to fund balance by \$50,000 accordingly.)*

1 In the operating budget, attached to the Bill as prefiled:

2

3 On pages 64 and 156 make the revisions shown in the attached revised pages 64 and 156.

## Governmental Funds

### Fire & Rescue Tax

#### Description

Council Bill 9-2012 created a single fire tax for the County. The fire tax provides funding for the operation of the Department of Fire & Rescue Service and support for the eleven volunteer organizations. The proposed Fire Tax for FY 2020 is 23.60 cents for real property and 59.00 cents for personal property. Fiscal year 2013 was the first year under a single fire tax. In Fiscal Year 2020, the Department began collecting EMS transport fees pursuant to Council Bill 9-2019.

	FY2019 Actual	FY2020 Estimated	FY2021 Proposed Budget
<b>Revenues:</b>			
Property taxes	97,627,767	134,860,868	138,023,678
Fire inspections & services	278,923	<del>3,000</del> 153,000	300,000
EMS Transport Fee	0	150,000	2,000,000
Miscellaneous	678,548	2,230,000	2,530,000
<b>Total Revenues</b>	<b>98,585,238</b>	<b><del>137,243,868</del> 137,393,868</b>	<b>142,853,678</b>
<b>Expenses:</b>			
Metro Fire District	97,015,318	110,117,267	122,741,060
Capital equipment & constructions	0	0	0
Contingency	0	0	2,500,000
<b>Total Expenses</b>	<b>97,015,318</b>	<b>110,117,267</b>	<b>125,241,060</b>
<b>Other Financing Sources/(Uses):</b>			
Appropriation to Fund Balance	4,757,202	0	<del>(9,916,405)</del> (9,966,495)
General Fund Chargeback	(5,319,994)	(6,446,727)	(6,188,108)
Transfers out to Capital	175,000	(16,438,000)	<del>(450,000)</del> (400,000)
Transfers out (Lease Payments)	(1,182,128)	(1,256,334)	(1,058,105)
<b>Total Other Financing Sources/(Uses)</b>	<b>(1,569,920)</b>	<b>(24,141,061)</b>	<b><del>(17,612,618)</del> (17,612,708)</b>
<b>Fund Balance:</b>			
Beginning Fund Balance	13,383,064	12,386,254	<u>15,371,794</u> 15,521,794
Net Change from Current Year Operations	0	2,985,540 <u>3,135,540</u>	0
Elimination of Encumbrances	3,760,392	0	0
Appropriation to Fund Balance	(4,757,202)	0	9,916,405 <u>9,966,495</u>
<b>Fund Balance - Ending</b>	<b>12,386,254</b>	<b><u>15,371,794</u> 15,521,794</b>	<b><u>25,288,199</u> 25,488,289</b>

