



FY2024 BUDGET PERFORMANCE REPORT  
YTD PERFORMANCE THROUGH FEBRUARY 2024



# General Fund Summary

Months (for Table)

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## General Fund Summary

The General Fund is the primary operating fund for Guilford County. The General Fund is supported through collected property tax (\$0.7305 per \$100 of property value), sales tax, intergovernmental (federal or state grants, or state shared revenue), and other revenues. The table below shows current and prior year YTD performance through the end of February.

### General Fund Revenues

Fiscal Year	2023			2024		
	Amended Budget	YTD Actuals	YTD %	Amended Budget	YTD Actuals	YTD %
Ad Valorem Taxes (Property Tax)	(\$503,951,435)	(\$485,846,229)	96%	(\$516,976,000)	(\$498,202,899)	96%
Appropriated Fund Balance	(\$42,181,260)			(\$64,997,847)		
Federal/State Funds (Intergovernmental)	(\$103,344,207)	(\$38,383,522)	37%	(\$101,145,992)	(\$41,621,943)	41%
Other Revenues	(\$21,642,100)	(\$10,354,764)	48%	(\$21,121,213)	(\$13,861,320)	66%
Sales Tax	(\$90,060,000)	(\$39,005,583)	43%	(\$101,750,000)	(\$40,700,227)	40%
Transfers from Other Funds				(\$568,000)		
User Charges	(\$43,751,107)	(\$32,343,990)	74%	(\$48,281,921)	(\$30,457,603)	63%
<b>Total</b>	<b>(\$804,930,109)</b>	<b>(\$605,934,088)</b>	<b>75%</b>	<b>(\$854,840,973)</b>	<b>(\$624,843,993)</b>	<b>73%</b>

#### Highlights:

- General Fund **property tax** remains on track to exceed budget. The overall collection rate is trending in line with prior years.
- **Sales tax** revenue remitted to the County has been lower than anticipated due to slower economic activity than prior years and an increase in refunds, or sales tax expenses returned to non-profit or governmental agencies.
- Due to slowing sales tax and higher Medicaid expenses, Guilford County is 1 of 20 counties across the state that will not receive revenue remitted from the State of North Carolina for **Medicaid hold harmless**. We anticipate this will result in a (\$7 million) loss of anticipated revenue from this source. This revenue is generated from when the State of North Carolina took over paying Medicaid expenses in return for keeping sales tax revenues from Article 44. If a County was better off under the prior model, the County would receive this hold harmless payment.

### General Fund Expenses

Fiscal Year	2023			2024		
	Amended Budget	YTD Actuals	YTD %	Amended Budget	YTD Actuals	YTD %
Transfers Out & Other Financing	\$82,192,208	\$53,774,275	65%	\$77,337,565	\$50,596,917	65%
Personnel	\$254,760,405	\$153,882,217	60%	\$283,706,717	\$182,415,553	64%
Operating	\$138,448,399	\$48,994,898	35%	\$165,711,947	\$63,422,431	38%
Human Services Assistance	\$16,537,062	\$9,431,744	57%	\$23,335,937	\$11,377,770	49%
Education	\$312,917,898	\$178,867,129	57%	\$301,288,714	\$161,062,958	53%
Capital Outlay	\$74,137	\$37,731	51%	\$3,460,093	\$3,417,188	99%
<b>Total</b>	<b>\$804,930,109</b>	<b>\$444,987,994</b>	<b>55%</b>	<b>\$854,840,973</b>	<b>\$472,292,818</b>	<b>55%</b>

#### Highlights:

- **Personnel** expenses are trending above prior year spending due to a decrease in vacant positions, resulting in a reduction in year-end salary savings. Spending on **overtime** continues to trend higher than budgeted and in comparison to prior year expenses.
- **Operating** expenses remain in line with monthly spread projections and historical spending patterns.
- The County is on track to fully contribute planned expenses to Guilford County Schools, Guilford Technical Community College, and meet required debt service transfers.



# Shaping Our Action

The Board of Commissioner adopted the following vision statements to help shape the County's direction. This vision shapes the County's budget, as the budget is an alignment of financial resources with priorities.

Empowering **Successful People** to thrive in a **Strong Community** supported by **Quality Government**

## **Successful People**

Guilford County is made up of thriving **Successful People** who have equitable access to a range of coordinated social, physical, and behavioral health services and partnerships that meet them where they are to support their life journeys. Our education and credentialing systems produce graduates with high academic achievement and skill levels that allow them to compete successfully in our thriving job market and support themselves and their families. Our residents are healthy, educated, housed, and employed throughout their lives, Communities within our county are connected and our residents are engaged, supported and fulfilled.

## **Strong Community**

Guilford County is a **Strong Community** that protects the safety and security of its residents through strategically coordinated and professional public safety services. We have strong and inclusive local and regional economies; a clean environment with quality recreational outlets; and vibrant arts, culture, and entertainment options. Our community has a continuum of safe and affordable housing and a strong safety net for those who are experiencing housing insecurity. We have quality public infrastructure that is accessible to all ages and abilities and is equitably distributed across the county. Guilford County is an attractive, fun, and diverse community that welcomes newcomers and retains our home-grown talent. People readily choose to live and raise families here.

## **Quality Government**

Guilford County is a fiscally-sound **Quality Government** that promotes transparency, equity, accountability, and efficiency, meaning our government is a trusted and inclusive partner that is genuinely engaged with and reflective of our community. We are a highly sought-after organization that values and supports a high-performing, professional, thoughtful, and innovative workforce where our team members are excited to work. We provide data-informed, high-quality strategic leadership that supports resilient and sustainable services while optimizing and safeguarding the public's assets. Guilford County is a community of firsts and is regularly recognized for its unique and effective programs. Our team members and residents enjoy safe public facilities that meet the service, access, and technological needs of our community.

The funding mentioned throughout this report supports the County's efforts to achieve these vision statements.



# General Fund Revenue

Months (for Table)

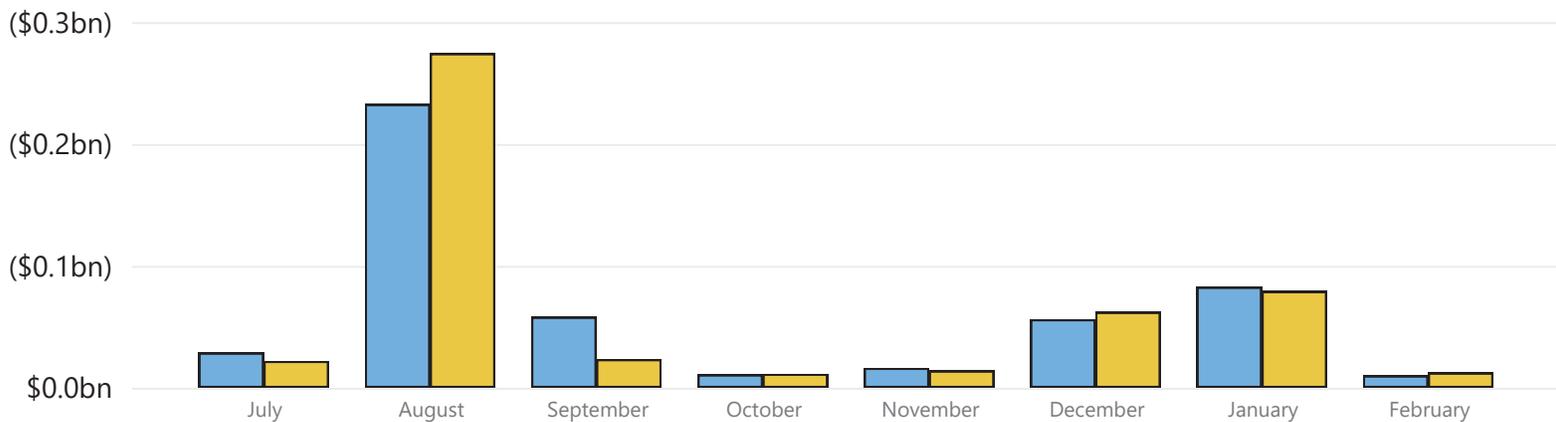
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## How do we receive Property Tax?

The general county Property Tax is the county's largest single source of revenue, making up over 63% of total funds available to support operations. This tax applies to real property (things like land or buildings), personal property (things like business equipment or personal boats), and motor vehicles. The general county property tax rate is \$0.7305 for every \$100 of assessed property value. If you live in a city or town, you may also pay a city or town property tax. If you live in an unincorporated part of the county, you also pay a separate fire tax for fire response. The County receives most of its property tax revenue by August 31 associated with the County's property tax discount program. This program provides a 1% discount if a property owner pays by August 31. Historically, 78% of property tax is collected through the first half of the fiscal year. Property tax remains on track to exceed budget associated with higher billed assessed value compared to budget.

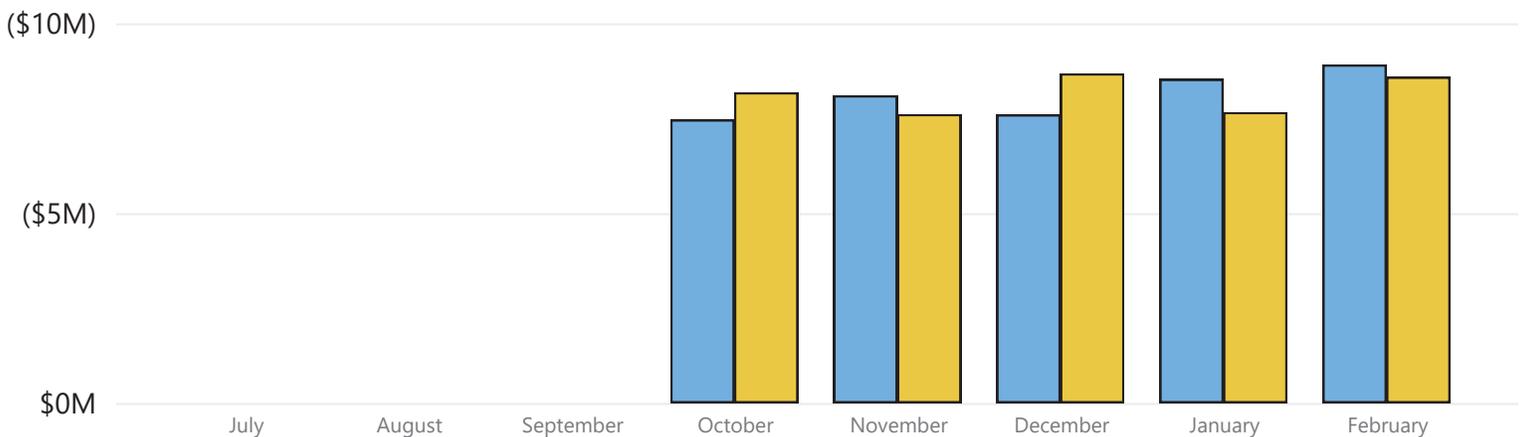
● Expected ● Actuals



## How do we receive Sales Tax?

About 13% of general county revenues come from the Sales Tax, used to support general operations. The sales tax rate in Guilford County is 6.75% - 4.75% of state sales tax and 2% of local sales tax. Some or all this total sales tax is applied to purchases made in Guilford County (not all purchases are subject to the full sales tax rate). Sales tax revenues are shared with Guilford County cities and towns that levy a property tax. Sales tax revenue received from the state for July, August, and September is accounted for in the prior fiscal year because it is for sales that occurred in April, May, and June. This results in an apparent spike in revenue each June. The graph below shows the amount of sales tax revenue the County expects to receive each month of FY2024, based on historical trends. The County is experiencing higher refunds, or sales tax expenses returned to non-profit or governmental agencies, resulting in a decrease in sales tax revenue remitted to the County.

● Expected ● Actuals





# General Fund Revenue

Months (for Table)

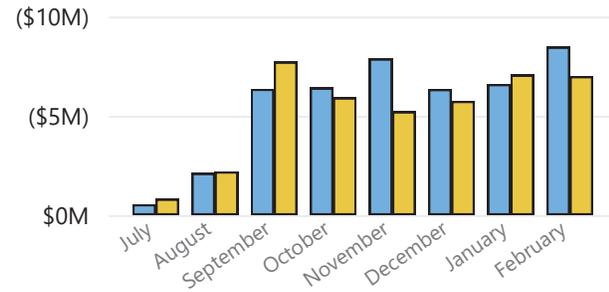
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## When are Federal & State revenues received?

About 12% of general county revenues comes from the federal and state governments through intergovernmental revenue. Most of these revenues are used to support federal and state programs provided administrated by the county's Public Health and Social Services programs. The County's share of Lottery Funds, which are used to help pay for new school buildings or renovation to existing ones, is also included in this category.

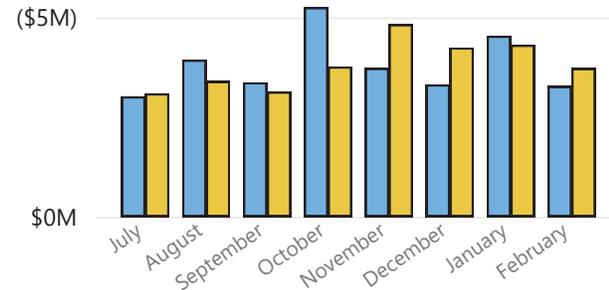
Expected Actuals



## When are User Fee revenues received?

About 6% of general county revenues come from user fees. The revenue type includes items such as fees for ambulance transportation and medical visits to the Health Department. Other fees levied include inspections and permitting charges, fees received from the state for housing out-of-county inmates, fees paid to the Register of Deeds for various documents and transactions, and park fees. Most user fees and charges are collected by Public Safety and Human Services departments.

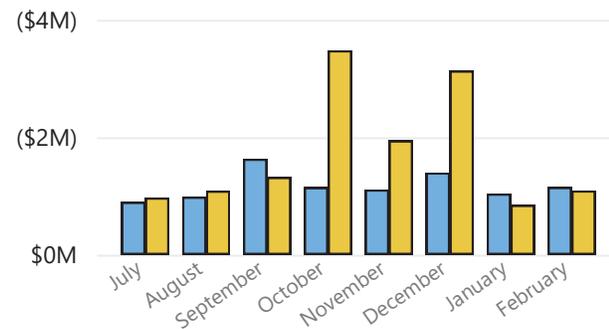
Expected Actuals



## When do we receive other revenues?

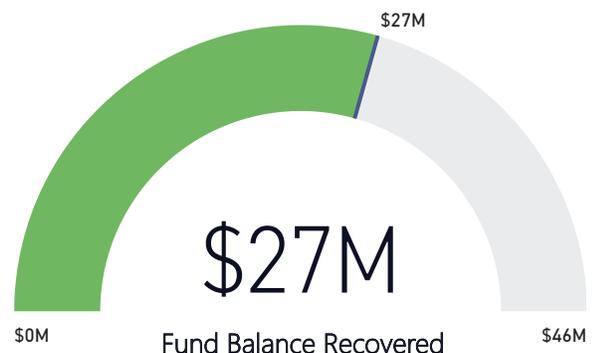
The Other Revenue category is a "catch all" grouping of miscellaneous revenues. Investment earnings on county investments, facility rental charges, sales of old vehicles and equipment, interest charges on late taxes, and community donations are included in this category. The large increase in October was the posting of interest earnings in the General Fund. The spike shown in December is due to timing associated with posting interest earning revenues.

Expected Actuals



## Fund Balance Recovery

Guilford County must adopt a balanced budget, which means revenues and other sources of funds must equal expenses. When budgeted revenues do not equal expenses, the county commits to use a certain amount of Fund Balance to make up the difference. Fund Balance is like a savings account. During a typical year, the county brings in more revenue and spends less expense than budgeted. When this happens, the county doesn't have to use all of the Fund Balance it committed to keep the budget balanced. If extra revenue and expense savings are more than the committed Fund Balance, the county is able to add to its savings account. On the other hand, if the extra revenue and expense savings are less than the committed Fund Balance, the county has to use funds from its savings account to pay for operations. To date, the County anticipates not fully recovering budgeted fund balance.





# General Fund Personnel Expenses

Months (for Table)

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## How do we spend our personnel budget?

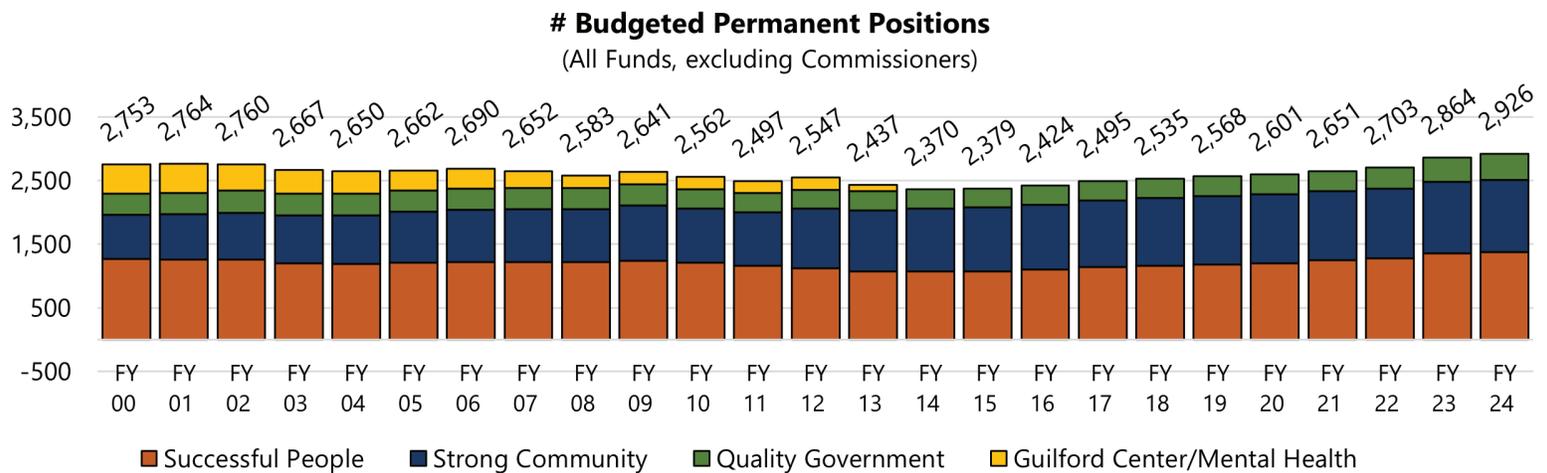
Personnel represents 34% of the county's budget. This expense category includes salaries and benefits for the county's 2,930+ employees.

Our largest area is **Successful People**, with over 1,370 employees, focused on providing human services including Social Services, Public Health, Child Support Enforcement, Family Justice Center, and Veteran's Services.

Over 1,120 of these employees are dedicated to providing public safety and community-oriented services in our **Strong Community** focus area (Law Enforcement, Emergency Management and Emergency Medical Services, Animal Services, Parks etc.).

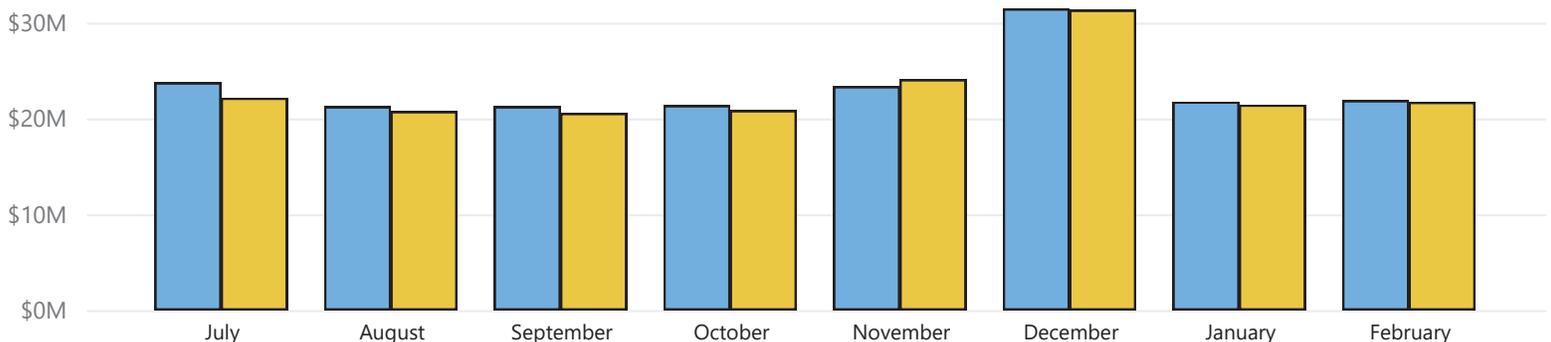
Our **Quality Government** area houses over 410 employees dedicated to providing key internal services (Human Resources, Information Technology, Finance, Administration). Guilford County has one of the lowest ratios in the state of general service positions to residents - at 5.3 employees for every 1,000 county residents.

The graph below provides a historical look at the County's total number of full-time equivalent positions budgeted by service area.



As of mid-January, the County had 301.0 vacant full-time equivalent positions, which is equivalent to 10.3 percent of total budgeted positions. Through January, monthly personnel expenditures remain in line with expected costs, but with less salary savings than prior years. Staff will continue to monitor impacts of overtime.

● Expected ● Actuals





# General Fund Operating Expenses

Months (for Table)

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## Total Operating Expenses

This category includes funding for most of the day-to-day operating expenses for the county, as well as the county's cash support for other community partners like the Guilford County Schools, Guilford Technical Community College, and Sandhills Center (our mental health, substance abuse, and developmental disabilities service provider). Other expenses include drugs and medical supplies for county health clinics and ambulances, property insurances, building and vehicle repairs, technology hardware and software needs, and utilities.

Fiscal Year	2023			2024		
	Amended Budget	YTD Actuals	YTD %	Amended Budget	YTD Actuals	YTD %
Other Services & Charges	\$83,843,594	\$33,187,243	40%	\$90,523,394	\$46,366,451	51%
Supplies & Materials	\$14,642,026	\$5,868,134	40%	\$13,819,777	\$7,127,182	52%
Multi-Year Plans	\$12,523,008	\$5,389,425	43%	\$9,200,533	\$3,784,287	41%
Non-Discretionary Accounts	\$8,439,771	\$4,550,096	54%	\$9,101,081	\$5,617,477	62%
<b>Total</b>	<b>\$119,448,399</b>	<b>\$48,994,898</b>	<b>41%</b>	<b>\$122,644,785</b>	<b>\$62,895,398</b>	<b>51%</b>

## How do we spend Multi-Year Plans?

The County's multi-year plans include funding for the purchase of **major equipment, vehicles and technology needs** for County operations. Purchases for these categories vary based on market conditions and availability of vehicles.

**Major Equipment:** This includes Stryker PowerPro Stretchers within Emergency Services, which transform patient care with advanced mobility and electric functionality, taking the load off paramedics to lift and carry patients. Equipment within Law Enforcement include replacing kitchen equipment within the detention centers. Additional equipment is programed for Parks and Public Health.

**Major Technology:** This includes an annual computer refresh to replace outdated or unsupported computer equipment, funding for a website overhaul, funding for car and body cameras within the Sheriff's Office, and mission critical equipment within Emergency Services.

**Vehicle Replacement:** Each year the County works to replace vehicles, generally for vehicles over 10 years old or with mileage above recommended standards.

The table below shows the amounts budgeted and spent for each plan in fiscal years 2023 and 2024.

Fiscal Year	2023			2024		
	Amended Budget	YTD Actuals	YTD %	Amended Budget	YTD Actuals	YTD %
529110 - Small Computer Equipment	\$2,818,480	\$898,081	32%	\$2,230,326.01	\$788,780	35%
553100 - Equip-Off Furn And Fixtures	\$3,409,658	\$2,172,015	64%	\$1,879,607	\$996,816	53%
553500 - Vehicles - Motor Equipment	\$6,158,742	\$2,258,411	37%	\$4,882,088	\$1,856,078	38%
<b>Total</b>	<b>\$12,386,880</b>	<b>\$5,328,508</b>	<b>43%</b>	<b>\$8,992,021.01</b>	<b>\$3,641,674</b>	<b>40%</b>



# General Fund Operating Expenses

Months (for Table)

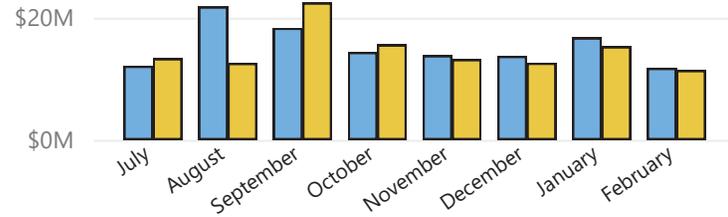
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## Other Services & Charges

Other Services and Charges represent 12% of the County's budget for professional services, medical services at county jails, utilities, insurance, routine building maintenance, fuel for Law Enforcement or Emergency Medical Service, and payments to Sandhills Center (our mental health, substance abuse, and developmental disabilities service provider).

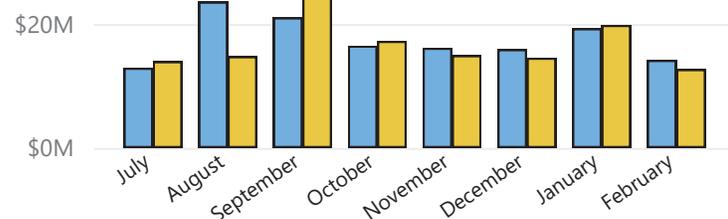
Expected Actuals



## How are Supplies & Materials Spent?

Supplies & Materials represents 1% of the County's budget for drugs and medical supplies for county health clinics and ambulances, food and provisions for the County's jails, computer equipment, and other supplies utilized to provide county services. Spending on these expenses remains within the amount budgeted to be spent through this point in the fiscal year.

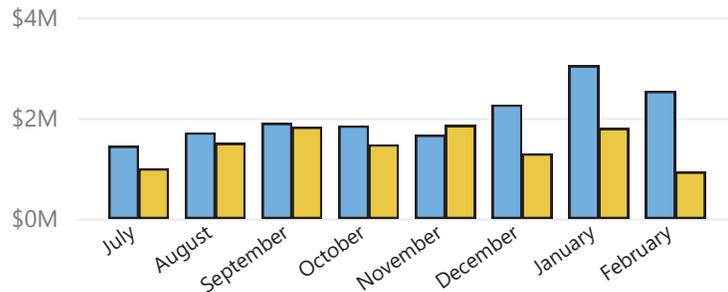
Expected Actuals



## How do we spend Human Services Assistance

Human Services represents 2% of the county's budget. This includes most of the county's service obligations for mandated public assistance programs including adult and child day care, adoption program expenses, room and board expenses for foster children is the county's care, and funding for residents experiencing heating and cooling crises. A significant portion is offset by federal and state revenue support.

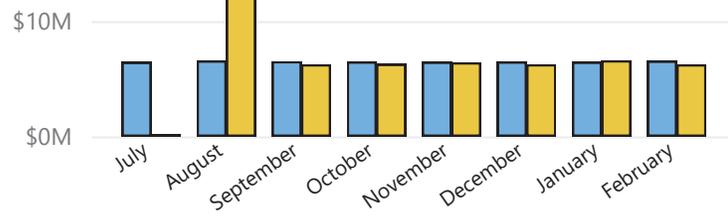
Expected Actuals



## How do we spend transfers to other funds?

Transfers represent 9% of the county's budget. This represents the county's debt service obligations and capital transfers for Guilford County Schools, GTCC, and county capital construction. This also includes a transfer to the Tax Revaluation Fund to prepare for the annual five-year revaluation cycle. As shown in the graph to the right, there was a lag in the transfer of funds from the General Fund in the first month of the fiscal year. The spike shown in the month of August accounts for this correction.

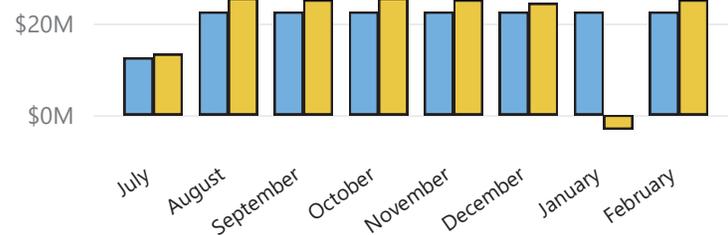
Expected Actuals



## How are Education Funds distributed?

The County's support for Guilford County Public Schools and Guilford Technical Community College. These funds are distributed on a monthly basis, with lower transfers in months when schools are not in session. The reduction in January is associated with moving education expenses to the ARPA project. This does not result in a reduction in overall education investment.

Expected Actuals





# Department Budgets

Excluding ARPA Enabled

Months (for Table)

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The County's level of budgetary control is set at the department level. The table below shows department spending patterns through this report for the current fiscal year and prior fiscal year.

Fiscal Year	2023			2024		
Service Area	Amended Budget	YTD Actuals	Percentage Spent	Amended Budget	YTD Actuals	Percentage Spent
<input type="checkbox"/> <b>Successful People</b>	<b>\$160,506,681</b>	<b>\$85,480,107</b>	<b>53%</b>	<b>\$179,298,225</b>	<b>\$103,609,312</b>	<b>58%</b>
3900 - Court Services	\$926,657	\$375,984	41%	\$1,190,431	\$720,010	60%
3500 - Family Justice Center	\$1,201,518	\$847,828	71%	\$1,448,717	\$899,954	62%
3400 - Juvenile Detention	\$3,485,036	\$1,706,686	49%	\$4,185,426	\$2,308,740	55%
2850 - Veteran Services	\$531,676	\$301,461	57%	\$574,082	\$356,343	62%
2500 - Transportation Service	\$1,513,249	\$885,154	58%	\$1,579,436	\$1,062,472	67%
2400 - Child Support Enforcement	\$7,854,912	\$5,023,352	64%	\$8,406,910	\$5,600,856	67%
2300 - HHS: Social Services	\$75,049,133	\$47,985,087	64%	\$93,421,016	\$54,688,113	59%
2200 - Behavioral Health	\$6,635,531	\$1,785,767	27%	\$10,871,583	\$6,086,217	56%
2100 - HHS: Public Health	\$63,040,598	\$26,434,307	42%	\$57,169,451	\$31,683,690	55%
2050 - HHS: DHHS Administration	\$268,371	\$134,481	50%	\$451,173	\$202,917	45%
<input type="checkbox"/> <b>Strong Community</b>	<b>\$146,195,027</b>	<b>\$86,669,637</b>	<b>59%</b>	<b>\$171,688,723</b>	<b>\$107,301,678</b>	<b>62%</b>
6500 - Economic Develop & Assistance	\$4,943,956			\$6,632,455	\$325,000	5%
5150 - Culture-Recreation (Parks)	\$4,543,111	\$1,896,301	42%	\$6,130,093	\$3,562,405	58%
5110 - Culture - Libraries	\$111,044	\$111,000	100%	\$2,372,508	\$2,372,508	100%
4200 - Soil & Water Conservation	\$413,715	\$248,000	60%	\$436,532	\$262,451	60%
4100 - Solid Waste	\$2,492,021	\$999,805	40%	\$2,277,944	\$980,017	43%
3700 - Animal Services	\$4,519,237	\$2,201,731	49%	\$5,453,807	\$3,680,606	67%
3300 - Inspections	\$2,705,236	\$1,649,151	61%	\$3,444,682	\$2,019,570	59%
3200 - Emergency Services	\$41,068,907	\$26,700,365	65%	\$44,648,590	\$28,101,793	63%
3100 - Law Enforcement	\$74,825,515	\$47,318,717	63%	\$87,925,640	\$58,029,328	66%
2950 - Coordination Services	\$3,873,423	\$2,175,886	56%	\$4,033,097	\$3,258,243	81%
2900 - Cooperative Extension Service	\$933,531	\$509,639	55%	\$1,163,388	\$521,571	45%
1800 - Security	\$3,779,305	\$2,100,437	56%	\$4,659,697	\$2,848,476	61%
1600 - Planning and Development	\$1,986,026	\$758,607	38%	\$2,510,290	\$1,339,711	53%
<input type="checkbox"/> <b>Quality Government</b>	<b>\$70,385,907</b>	<b>\$41,377,746</b>	<b>59%</b>	<b>\$77,632,661</b>	<b>\$46,097,510</b>	<b>59%</b>
1910 - Fleet Operation	\$2,283,338	\$677,185	30%	\$2,297,060	\$1,002,717	44%
1750 - Facilities	\$10,849,274	\$6,420,559	59%	\$11,393,706	\$7,173,583	63%
1550 - Elections	\$3,478,234	\$2,598,107	75%	\$3,641,903	\$2,020,464	55%
1500 - Register of Deeds	\$3,228,761	\$1,959,309	61%	\$3,412,476	\$1,826,213	54%
1450 - Tax	\$8,472,139	\$5,384,469	64%	\$8,910,541	\$5,326,611	60%
1400 - Information Technology	\$17,213,558	\$10,279,488	60%	\$17,883,110	\$11,168,967	62%
1300 - Finance	\$3,334,169	\$2,062,317	62%	\$4,896,866	\$3,128,791	64%
1250 - Internal Audit	\$833,620	\$494,102	59%	\$975,728	\$542,260	56%
1200 - Budget & Management Services	\$1,138,946	\$596,991	52%	\$1,373,955	\$818,282	60%
1150 - Human Resources	\$9,917,336	\$6,453,392	65%	\$11,077,378	\$7,095,990	64%
1100 - County Attorney	\$4,119,284	\$2,221,783	54%	\$4,567,244	\$2,897,884	63%
1070 - Public Relations	\$792,526	\$203,894	26%	\$1,362,026	\$529,754	39%
1060 - Minority/Women-Owned Bus. Ent.				\$1,774,568	\$534,598	30%
1050 - County Administration	\$3,245,354	\$1,250,989	39%	\$2,542,576	\$1,125,273	44%
1020 - Clerk to the Board	\$1,478,068	\$768,382	52%	\$1,523,524	\$906,123	59%
1010 - County Commissioners	\$1,300	\$6,781	522%			
<input type="checkbox"/> <b>Other</b>	<b>\$15,000,000</b>			<b>\$1,955,652</b>	<b>\$1,370,436</b>	<b>70%</b>
<input type="checkbox"/> <b>Education</b>	<b>\$324,467,898</b>	<b>\$185,233,801</b>	<b>57%</b>	<b>\$305,338,714</b>	<b>\$162,429,626</b>	<b>53%</b>
<input type="checkbox"/> <b>Debt Service</b>	<b>\$68,354,310</b>	<b>\$45,569,544</b>	<b>67%</b>	<b>\$71,285,139</b>	<b>\$47,523,424</b>	<b>67%</b>
<b>Total</b>	<b>\$784,909,823</b>	<b>\$444,330,835</b>	<b>57%</b>	<b>\$807,199,114</b>	<b>\$468,331,986</b>	<b>58%</b>



# ARPA Enabled Projects

Months (for Table)

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The ARPA Enabled Projects department is a new General Fund department [established on December 15, 2022](#). ARPA Enabled Projects are defined as program or activities funded by County general funds made available through use of ARPA Revenue Replacement funds for regular county operating expenses. Guilford County received a total State and Local Fiscal Recovery ARPA award of \$104.3 million.

Project	Amended Budget	Encumbrances	Actuals
12986901 - Windsor Chavis Nocho Community	\$15,000,000		
12983901 - Integrated Service Delivery	\$10,000,000	\$21,425	\$8,208
12986902 - Pleasant Garden Water and Sewe	\$5,500,000		
12985903 - Site LC	\$3,417,189		\$3,417,188
12989902 - Women's Recovery Housing	\$3,000,000		
12986903 - The Bridge	\$2,000,000		
12989901 - Transitional Therapeutic Foste	\$1,500,000		
12985909 - CoC - Servant Center	\$1,073,750	\$60,488	\$13,262
12984901 - Transportation Taskforce	\$1,000,000	\$0	\$5,000
12985912 - Center for Hope and Healing	\$1,000,000		
12985901 - Homelessness Taskforce Admin	\$971,359	\$496,279	\$38,923
12989905 - Food Security	\$774,927		\$16,610
12989904 - EMT and Paramedic Academy	\$393,052		
12987901 - Broadband Initiatives	\$391,880		
12985906 - CoC - Partners Ending Homeless	\$372,272	\$249,461	\$122,811
12985914 - Interactive Resource Center	\$306,000	\$306,000	
12985905 - CoC - TYWCA	\$223,600	\$112,654	\$110,946
12985902 - Erwin School	\$175,000		
12985908 - CoC - Room at the Inn	\$150,830	\$113,123	\$37,707
12985913 - Welfare Reform Liason Project	\$100,000	\$24,218	\$75,782
12989903 - Infant Mortality	\$85,000		
12985904 - CoC - Tiny House Community	\$55,000	\$22,185	\$32,815
12985907 - CoC - Salvation Army of Greens	\$52,000	\$21,667	\$30,333
12985910 - CoC - Family Service of the Pi	\$50,000	\$24,685	\$25,315
12985911 - CoC - West End Ministries	\$50,000	\$24,067	\$25,933
<b>Total</b>	<b>\$47,641,859</b>	<b>\$1,476,252</b>	<b>\$3,960,832</b>



# Fire Districts

Months (for Table)

1

12

Guilford County has 25 fire protection and service districts providing fire response service in areas of the county not serviced by a municipal fire department. The primary funding for each district is property tax revenue generated by a special district tax. The tax, which is in addition to the County's general property tax, is levied on the property in each district. Revenues generated are dedicated for use in the district where they are levied. Guilford County contracts with County fire departments to provide fire response service. The table below shows fiscal year 2024 performance through January 2025.

Account Type	Expenses		Revenues	
Department	Amended Budget YTD	Actuals	Amended Budget YTD	Actuals
8010 - Alamance FPD	\$187,128	\$187,128	(\$187,128)	(\$2,604)
8020 - Alamance FPSD	\$2,661,806	\$2,410,425	(\$2,661,806)	(\$2,304,463)
8030 - Climax FPD	\$87,375	\$20,137	(\$87,375)	(\$240)
8040 - Climax FPSD	\$371,750	\$278,323	(\$371,750)	(\$253,098)
8050 - Colfax FPD	\$113,432	\$113,432	(\$113,432)	(\$361)
8060 - Colfax FPSD	\$1,144,888	\$1,029,080	(\$1,144,888)	(\$938,402)
8070 - Deep River No. 18 FPD	\$42,919	\$41,697	(\$42,919)	(\$105)
8080 - Deep River No. 18 FPSD	\$388,481	\$388,481	(\$388,481)	(\$372,014)
8100 - Fire Prot Service Dist No. 1	\$60,749	\$56,328	(\$60,749)	(\$50,462)
8110 - Friedens No. 28 FPD	\$29,491	\$29,491	(\$29,491)	(\$33)
8120 - Friedens No. 28 FPSD	\$378,368	\$352,045	(\$378,368)	(\$322,478)
8130 - Gibsonville FPD	\$19,271	\$19,271	(\$19,271)	(\$21,772)
8150 - Guilford College FPD	\$570,006	\$545,079	(\$570,006)	(\$524,121)
8160 - Guilford College FPSD	\$39,579	\$39,579	(\$39,579)	(\$36,987)
8170 - Guil-Rand FPD				(\$518)
8180 - Guil-Rand FPSD	\$308,116	\$277,595	(\$308,116)	(\$255,602)
8190 - Julian Volunteer FPD	\$5,433	\$5,433	(\$5,433)	(\$241)
8200 - Julian Volunteer FPSD	\$112,273	\$101,534	(\$112,273)	(\$100,099)
8210 - Kimesville FPD	\$151,357	\$147,540	(\$151,357)	(\$123,941)
8230 - McLeansville FPD	\$175,000	\$175,000	(\$175,000)	(\$1,910)
8240 - McLeansville FPSD	\$2,001,328	\$1,757,694	(\$2,001,328)	(\$1,725,857)
8250 - Mt Hope Com FPD	\$100,096	\$100,096	(\$100,096)	(\$2,118)
8260 - Mt Hope Com FPSD	\$1,126,805	\$1,063,125	(\$1,126,805)	(\$1,027,115)
8270 - No. 14 FPD	\$58,997	\$57,480	(\$58,997)	(\$697)
8280 - No. 14 FPSD	\$288,398	\$263,278	(\$288,398)	(\$252,469)
8290 - Northeast FPD	\$195,763	\$195,763	(\$195,763)	(\$2,055)
8300 - Northeast FPSD	\$2,165,362	\$1,916,112	(\$2,165,362)	(\$1,795,498)
8310 - Oak Ridge FPD	\$130,334	\$130,334	(\$130,334)	(\$1,969)
8320 - Oak Ridge FPSD	\$2,487,268	\$2,260,751	(\$2,487,268)	(\$2,232,438)
8330 - Pincroft-Sedgefield FPD	\$156,816	\$156,816	(\$156,816)	(\$409,871)
8340 - Pincroft-Sedgefield FPSD	\$3,772,684	\$2,879,557	(\$3,772,684)	(\$2,793,705)
8350 - Pleasant Garden FPD	\$69,343	\$69,343	(\$69,343)	(\$1,133)
8360 - Pleasant Garden FPSD	\$1,429,804	\$1,367,797	(\$1,429,804)	(\$1,290,914)
8380 - PTIA FPSD	\$205,451	\$205,451	(\$205,451)	(\$221,345)
8390 - Rankin No. 13 FPD	\$151,012	\$151,012	(\$151,012)	(\$2,056)
8400 - Rankin No. 13 FPSD	\$2,197,201	\$1,901,191	(\$2,197,201)	(\$1,809,493)
8410 - Southeast FPD	\$54,204	\$54,204	(\$54,204)	(\$74)
8420 - Southeast FPSD	\$345,227	\$313,628	(\$345,227)	(\$310,321)
8430 - Stokesdale FPD	\$1,533,196	\$1,452,816	(\$1,533,196)	(\$1,244,984)
8450 - Summerfield FPD	\$487,060	\$487,060	(\$487,060)	(\$808)
8460 - Summerfield FPSD	\$4,558,497	\$4,057,344	(\$4,558,497)	(\$3,833,573)
8470 - Whitsett FPD	\$170,477	\$134,880	(\$170,477)	(\$374)
8480 - Whitsett FPSD	\$1,156,356	\$1,119,372	(\$1,156,356)	(\$1,069,191)
<b>Total</b>	<b>\$31,689,101</b>	<b>\$28,312,702</b>	<b>(\$31,689,101)</b>	<b>(\$25,337,510)</b>



# Other Annual Funds

Months (for Table)

1

12

## Internal Service Fund

The Internal Service Fund accounts for Wellness initiatives, Healthcare benefits, and Risk Management services provided to employees and departments. The Internal Service Fund operates as a self-funded pool to serve the entire organization.

The County administers health and dental benefits through a self-funded program, supplemented by employee contributions, to provide medical coverage for employees and their covered dependents. The self-insured program includes stop-loss insurance to limit the County's losses for the overall program.

The County conducts Risk Management operations through a combination of insurance programs. These include liability, property, workers' compensation, and cybersecurity, in addition to employee health benefits. The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County protects itself from potential loss using a combination of risk financing methods, which are accounted for in the Internal Service Fund.

All operating funds of the County participate in the risk management program and make payments to the program based on allocated charges. Payments are for prior and current year claims and to establish adequate reserves for catastrophic losses. YTD Budget and actual revenue and expenses are shown in the table below.

Account Type Department	Expenses		Revenues	
	Amended Budget YTD	Actuals	Amended Budget YTD	Actuals
1950 - Risk Retention-Liab/Prop/WC	\$6,196,674	\$3,861,611	(\$6,196,674)	(\$3,357,157)
1970 - Health Care & Wellness	\$52,880,200	\$36,101,921	(\$52,880,200)	(\$34,552,885)
0000 - -				(\$262,285)
<b>Total</b>	<b>\$59,076,874</b>	<b>\$39,963,533</b>	<b>(\$59,076,874)</b>	<b>(\$38,172,326)</b>

## DSS Representative Payee Fund

When Governmental Accounting Standards Board (GASB) Statement 84 took effect the County was required to change our financial structure, resulting in the creation of a new fund called "DSS Representative Payee Fund". The Division of Social Services "representative payee" funds are revenues such as imposed Social Security Rulings and Social Security disbursements on behalf of individuals who are wards of the County. This usually pertains to individuals under the age of 18 or those assigned by courts. Funds received are held in an account for the individual and disbursed as required.

Account Type Fund	Expenses		Revenues	
	Amended Budget YTD	Actuals	Amended Budget YTD	Actuals
4740 - DSS Rep Payee	\$4,000,000	\$284,428	(\$4,000,000)	(\$376,955)
<b>Total</b>	<b>\$4,000,000</b>	<b>\$284,428</b>	<b>(\$4,000,000)</b>	<b>(\$376,955)</b>

## Fires & Forfeitures Fund

When Governmental Accounting Standards Board (GASB) Statement 84 took effect the County was required to change our financial structure, resulting in the creation of a new fund called "Fines and Forfeitures", which under the NC Constitution Article IX states that any fines and forfeitures collected in the County should be appropriated and used exclusively for maintaining public schools within the county. The special revenue fund Fines & Forfeitures Fund was formally established in FY2022.

Account Type Fund	Expenses		Revenues	
	Amended Budget YTD	Actuals	Amended Budget YTD	Actuals
4730 - Fines & Forfeitures	\$4,000,000	\$901,737	(\$4,000,000)	(\$1,010,608)
<b>Total</b>	<b>\$4,000,000</b>	<b>\$901,737</b>	<b>(\$4,000,000)</b>	<b>(\$1,010,608)</b>



# Other Annual Funds

Months (for Table)

1

12

## Room Occupancy and Tourism Development Fund

The Greensboro/Guilford County Tourism Development Authority (the Authority) is a public authority under North Carolina General Statutes created to promote activities and programs which encourage travel and tourism to the area. The County is financially accountable for the Authority because it levies the occupancy tax—the major source of the Authority's revenues. The County also has final approval over the Authority's annual budget. The budget presented below allows the county to remit the proceeds of the occupancy tax revenue to the Authority.

Account Type Fund	Expenses		Revenues	
	Amended Budget YTD	Actuals	Amended Budget YTD	Actuals
4500 - Room Occupancy/Tourism Dev Tax	\$10,000,000	\$4,615,062	(\$10,000,000)	(\$4,615,062)
<b>Total</b>	<b>\$10,000,000</b>	<b>\$4,615,062</b>	<b>(\$10,000,000)</b>	<b>(\$4,615,062)</b>

## Tax Revaluation Fund

The Tax Revaluation Fund accounts for expenses for conducting the County's property revaluation process including revenues dedicated to revaluation. The most recent revaluation was completed in FY2022. The County operates on a 5-year revaluation cycle, with the next revaluation tentatively planned for FY2027. Revenues and contributions from the General fund not spent in the current fiscal year are retained in the fund for revaluation needs.

Account Type Fund	Expenses		Revenues	
	Amended Budget YTD	Actuals	Amended Budget YTD	Actuals
4700 - Tax Revaluation Fund	\$401,500	\$43,018	(\$401,500)	(\$269,063)
<b>Total</b>	<b>\$401,500</b>	<b>\$43,018</b>	<b>(\$401,500)</b>	<b>(\$269,063)</b>

## Opioid Settlement Fund

In accordance with the *Memorandum of Agreement between the State of North Carolina and Local Governments on Proceeds Relating to the Settlement of Opioid Litigation*, the County established a special revenue fund in FY2022 to account for settlement funds. The County anticipates receiving up to \$22 million over 18 years and will appropriate funding based on Board adopted strategies through the annual budget process.

Account Type Org	Expenses		Revenues	
	Amended Budget YTD	Actuals	Amended Budget YTD	Actuals
48502120 - Opioid Strategic Planning	\$94,917	\$86,337		
48502110 - Opioid Taskforce Coordinator	\$125,601	\$76,296	(\$125,601)	
48502130 - Naloxone Distribution	\$100,000	\$48,500	(\$100,000)	
48502135 - Gibson Park MAT	\$365,739		(\$365,739)	
48502136 - Gibson Longterm Beds	\$326,011		(\$326,011)	
48502140 - Lee's Chapel Facility Design	\$537,090	\$67,852	(\$537,090)	
48500000 - Opioid Settlement Fund		\$4,381	(\$94,917)	(\$7,178,515)
<b>Total</b>	<b>\$1,549,358</b>	<b>\$283,366</b>	<b>(\$1,549,358)</b>	<b>(\$7,178,515)</b>