

# 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.

### General Fund Revenues

Fiscal Year	2024			2025		
Categories	Amended Budget	YTD Actuals	YTD %	Amended Budget	YTD Actuals	YTD %
Ad Valorem Taxes (Property Tax)	(\$516,976,000)	(\$515,357,933)	100%	(\$530,850,000)	(\$527,964,098)	99%
Sales Tax	(\$101,750,000)	(\$63,524,380)	62%	(\$102,750,000)	(\$64,421,803)	63%
Federal/State Funds (Intergovernmental)	(\$101,448,024)	(\$65,361,824)	64%	(\$94,322,150)	(\$56,066,705)	59%
Appropriated Fund Balance	(\$65,004,931)			(\$49,788,392)		
User Charges	(\$48,281,921)	(\$45,128,494)	93%	(\$50,370,961)	(\$50,150,720)	100%
Other Revenues	(\$21,228,747)	(\$24,001,457)	113%	(\$19,779,764)	(\$24,033,968)	122%
Transfers from Other Funds	(\$568,000)				\$225,693	
Total	(\$855,257,623)	(\$713,374,087)	83%	(\$847,861,267)	(\$722,411,601)	85%

This table includes ARPA Enabled Funds

#### Highlights:

- General Fund property tax collection rates remain on pace with prior year (99.28%).
- Total taxable sales remain on pace with prior years (63%). Based on economic slowdown and pressure in the macro economy. Staff anticipates a lower percent growth year-over-year.
- **Other Revenues** currently outpace prior years.

### General Fund Expenses

Fiscal Year	2024			2025		
Categories	Amended Budget	YTD Actuals	YTD %	Amended Budget	YTD Actuals	YTD %
Education	\$301,288,714	\$236,871,653	79%	\$340,884,380	\$275,329,698	81%
Personnel	\$283,772,030	\$247,822,159	87%	\$291,487,452	\$265,666,526	91%
Operating	\$157,330,701	\$78,706,082	50%	\$119,055,098	\$85,448,824	72%
Transfers Out & Other Financing	\$77,339,341	\$68,384,530	88%	\$68,167,148	\$68,204,502	100%
Human Services Assistance	\$23,145,138	\$15,989,155	69%	\$25,177,133	\$16,920,161	67%
Capital Outlay	\$10,445,077	\$9,740,123	93%	\$3,090,056	\$1,990,715	64%
Debt Service	\$1,936,623	\$2,061,089	106%			
Total	\$855,257,623	\$659,574,790	77%	\$847,861,267	\$713,560,427	84%

This table includes ARPA Enabled Funds

#### Highlights:

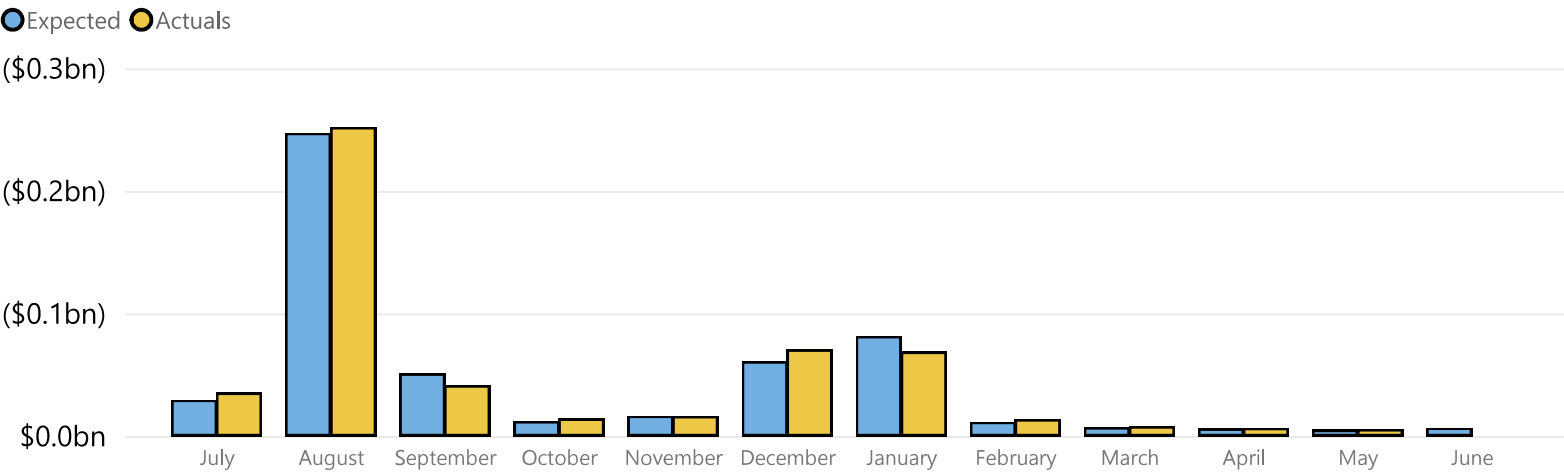
- **Personnel** expenses are on track to exceed budget associated with the recent implementation of law enforcement pay adjustments. Staff brought year end personnel adjustment to the BOCC in June. BOCC approved this action to adjust accordingly. The County's **vacancy rate** is currently 304 FTEs.
- Staff continue to monitor spending on **overtime**.
- **Operating** expenses remain in line with monthly spread projections and historical spending patterns.



# General Fund Revenue

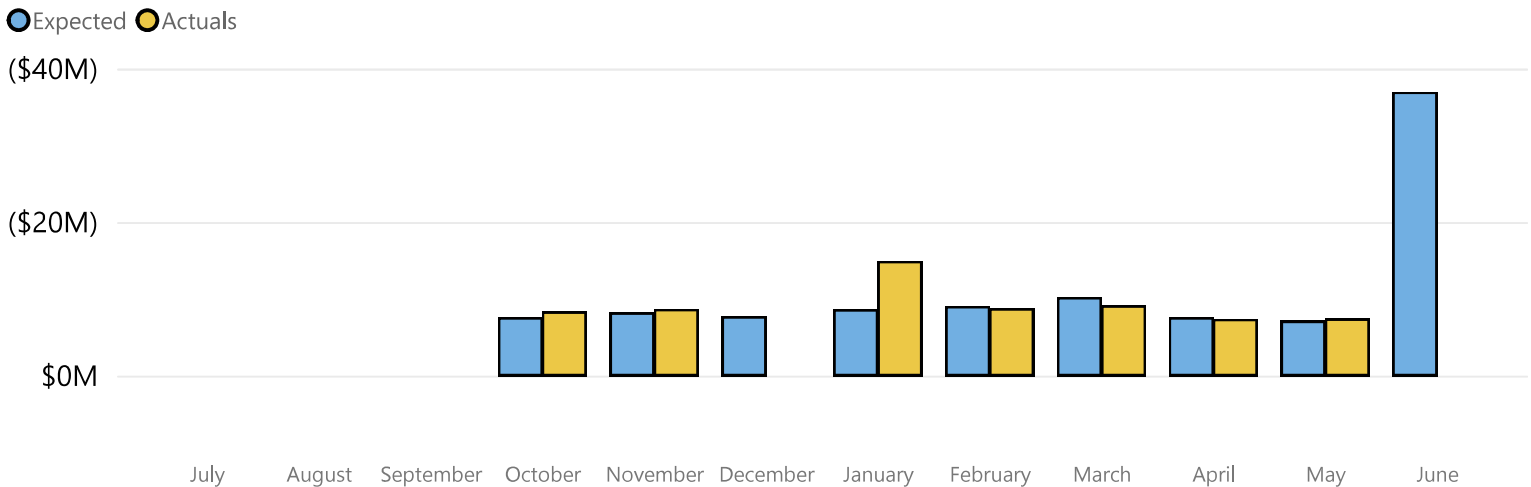
## How do we receive Property Tax?

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.



## 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 FY2025, based on historical trends.





# 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 government 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.

## When are User Fee revenues received?

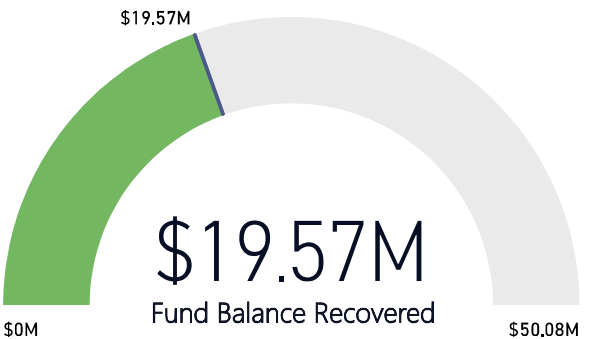
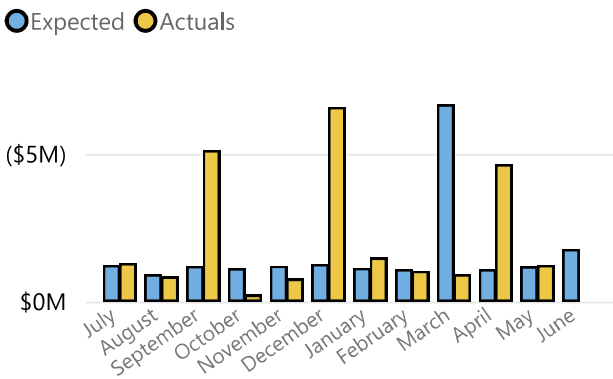
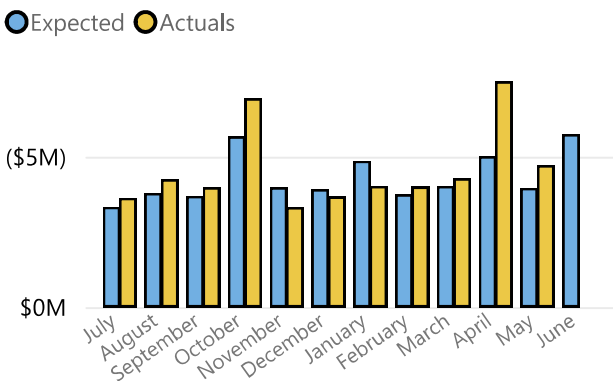
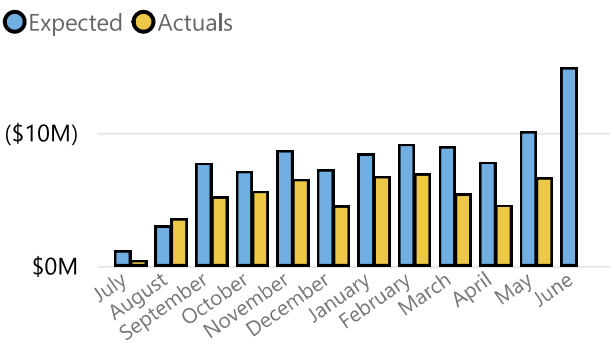
About 6% of general county revenues come from user fees. The revenue type includes items such as fees for ambulance transportation and medical visits to the Health Department. Other fees levied include inspections and permitting charges, fees received from the state for housing out-of-county inmates, 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.

## 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.

## Projected 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. The number to the right represents our year end projected fund balance recovery based on revenues exceeding budgeted estimates and actual expenses performing more favorable than budgeted expenses.





# 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 2,974.75 employees.

Our largest area is **Successful People**, with 1,415 employees, focused on providing human services including Social Services, Public Health, Child Support Enforcement, Family Justice Center, and Veteran's Services.

1,121.35 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.).

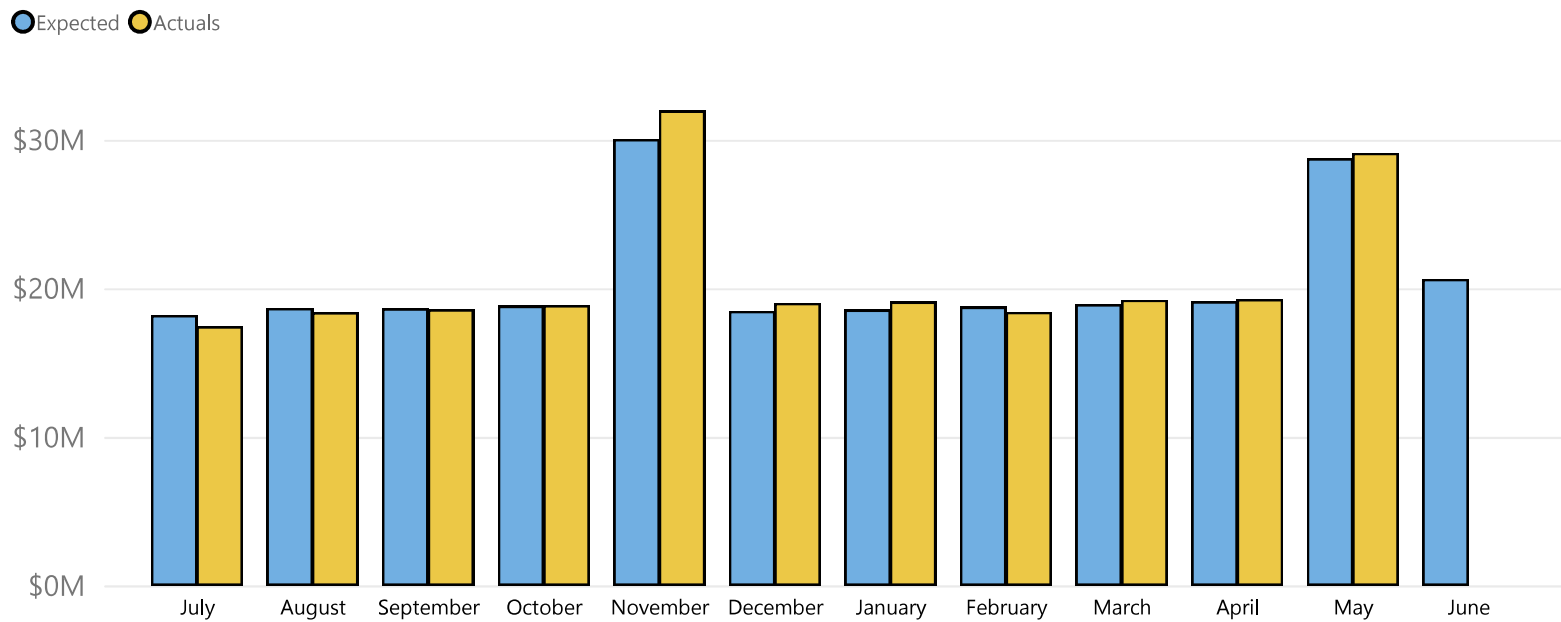
Our **Quality Government** area houses 395.4 employees dedicated to providing key internal services (Human Resources, Information Technology, Finance, Administration). Guilford County has one of the lowest ratios in the state of general service positions to residents - at 5.3 employees for every 1,000 county residents.

Additional positions are funded with grants or other funding sources.

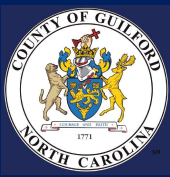
The graph below provides a historical look at the County's total number of full-time equivalent positions budgeted by service area.

304 Vacant Positions

The County has 304 vacant positions, which is equivalent to 10% of total budgeted positions. Through May, monthly personnel expenditures remain mostly in line with expected costs; staff are monitoring the need for a Year End personnel budget amendment which will be brought to the Board on June 18th.



Excluding Group Insurance and LEOSA Contribution for Law Enforcement retirement.



# General Fund Operating Expenses

Months (for Table)

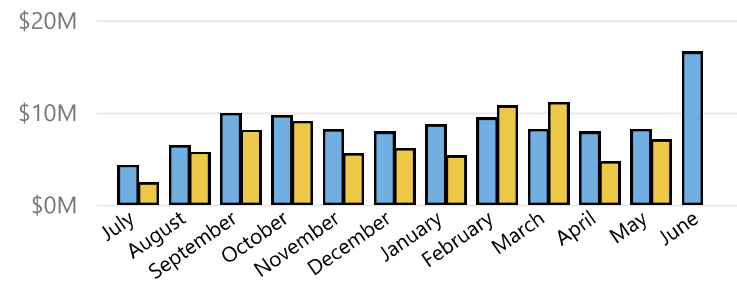
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## Other Services & Charges

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 for behavioral health, substance abuse, and developmental disabilities service providers.

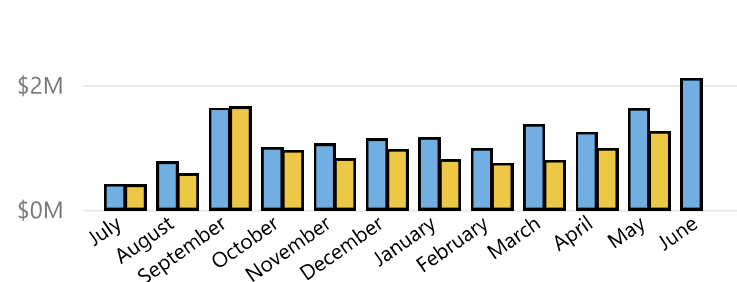
Expected Actuals



## 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.

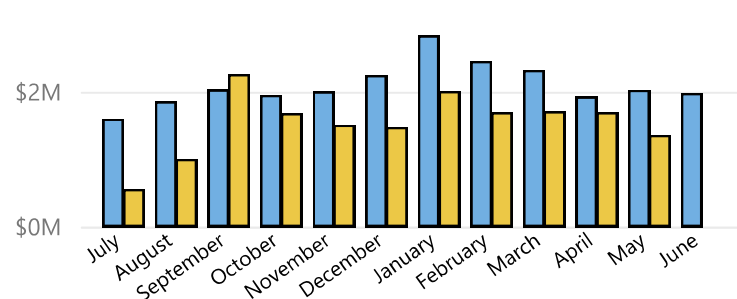
Expected Actuals



## 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.

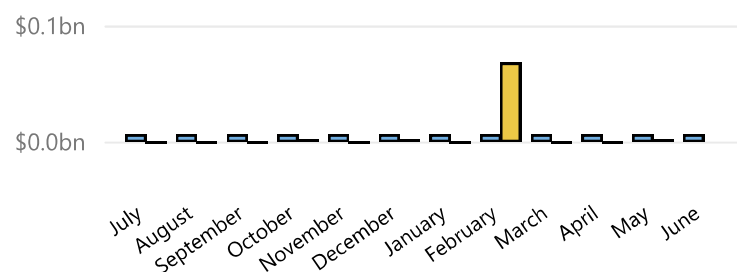
Expected Actuals



## 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. The balance of all General Fund budgeted transfers for FY25 were posted in February.

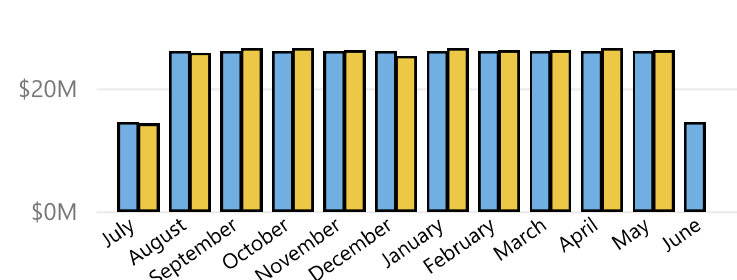
Expected Actuals



## 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	2024			2025		
Service Area	Amended Budget	YTD Actuals	Percentage Spent	Amended Budget	YTD Actuals	Percentage Spent
<input checked="" type="checkbox"/> <b>Education</b>	<b>\$305,338,714</b>	<b>\$238,750,823</b>	<b>78%</b>	<b>\$340,884,380</b>	<b>\$275,329,698</b>	<b>81%</b>
<input checked="" type="checkbox"/> <b>Successful People</b>	<b>\$179,707,791</b>	<b>\$141,102,001</b>	<b>79%</b>	<b>\$184,721,617</b>	<b>\$148,814,752</b>	<b>81%</b>
2300 - HHS: Social Services	\$93,640,912	\$75,311,600	80%	\$97,187,154	\$80,379,837	83%
2100 - HHS: Public Health	\$57,342,450	\$44,697,025	78%	\$56,975,556	\$45,355,346	80%
2200 - Behavioral Health	\$10,871,583	\$6,184,198	57%	\$11,242,773	\$6,924,024	62%
2400 - Child Support Enforcement	\$8,423,581	\$7,459,403	89%	\$8,492,526	\$7,420,481	87%
3400 - Juvenile Detention	\$4,185,426	\$3,095,153	74%	\$4,547,540	\$3,686,732	81%
2500 - Transportation Service	\$1,579,436	\$1,386,539	88%	\$2,341,399	\$1,507,642	64%
3500 - Family Justice Center	\$1,448,717	\$1,205,118	83%	\$1,594,928	\$1,336,944	84%
3900 - Court Services	\$1,190,431	\$982,558	83%	\$1,363,487	\$1,266,689	93%
2850 - Veteran Services	\$574,082	\$489,139	85%	\$609,467	\$534,635	88%
2050 - HHS: DHHS Administration	\$451,173	\$291,269	65%	\$366,787	\$402,424	110%
<input checked="" type="checkbox"/> <b>Strong Community</b>	<b>\$171,695,807</b>	<b>\$143,695,535</b>	<b>84%</b>	<b>\$176,355,929</b>	<b>\$155,753,188</b>	<b>88%</b>
3100 - Law Enforcement	\$87,925,640	\$77,332,249	88%	\$90,066,880	\$83,575,210	93%
3200 - Emergency Services	\$44,648,590	\$38,417,132	86%	\$44,484,441	\$39,248,168	88%
6500 - Economic Develop & Assistance	\$6,632,455	\$601,161	9%	\$9,323,134	\$5,995,742	64%
5150 - Culture-Recreation (Parks)	\$6,130,093	\$4,917,438	80%	\$6,095,845	\$4,679,670	77%
3700 - Animal Services	\$5,453,807	\$4,951,937	91%	\$5,758,606	\$4,902,834	85%
1800 - Security	\$4,659,697	\$4,219,450	91%	\$4,533,148	\$4,072,726	90%
2950 - Coordinated Services	\$4,033,097	\$3,677,145	91%	\$3,568,615	\$3,066,812	86%
3300 - Inspections	\$3,444,682	\$2,789,087	81%	\$3,528,894	\$3,037,796	86%
1600 - Planning and Development	\$2,510,290	\$1,843,972	73%	\$2,477,767	\$1,717,140	69%
4100 - Solid Waste	\$2,277,944	\$1,506,218	66%	\$2,672,683	\$1,920,645	72%
5110 - Culture - Libraries	\$2,372,508	\$2,372,508	100%	\$2,395,122	\$2,395,122	100%
2900 - Cooperative Extension Service	\$1,163,388	\$718,461	62%	\$992,108	\$791,680	80%
4200 - Soil & Water Conservation	\$443,616	\$348,777	79%	\$458,686	\$349,642	76%
<input checked="" type="checkbox"/> <b>Quality Government</b>	<b>\$77,632,661</b>	<b>\$65,365,345</b>	<b>84%</b>	<b>\$78,106,496</b>	<b>\$66,095,636</b>	<b>85%</b>
1400 - Information Technology	\$17,883,110	\$15,046,003	84%	\$18,109,580	\$15,363,375	85%
1750 - Facilities	\$11,393,706	\$11,050,174	97%	\$11,381,937	\$9,889,875	87%
1150 - Human Resources	\$11,077,378	\$9,801,745	88%	\$11,027,230	\$9,999,039	91%
1450 - Tax	\$8,910,541	\$7,317,297	82%	\$9,016,137	\$7,376,813	82%
1300 - Finance	\$4,896,866	\$4,218,139	86%	\$5,122,375	\$4,491,569	88%
1100 - County Attorney	\$4,567,244	\$3,964,678	87%	\$4,845,596	\$4,200,855	87%
1550 - Elections	\$3,641,903	\$3,521,478	97%	\$4,190,124	\$3,945,199	94%
1500 - Register of Deeds	\$3,412,476	\$2,622,817	77%	\$3,323,529	\$2,523,244	76%
1050 - County Administration	\$2,542,576	\$1,520,537	60%	\$2,745,649	\$2,029,367	74%
1910 - Fleet Operation	\$2,297,060	\$1,549,026	67%	\$1,419,290	\$1,146,319	81%
1060 - Small Business &	\$1,774,568	\$1,019,548	57%	\$1,753,420	\$1,102,342	63%
1020 - Clerk to the Board	\$1,523,524	\$1,230,098	81%	\$1,586,893	\$1,329,351	84%
1200 - Budget & Management Services	\$1,373,955	\$1,055,806	77%	\$1,323,413	\$918,203	69%
1070 - Public Relations	\$1,362,026	\$679,567	50%	\$1,252,983	\$856,192	68%
1250 - Internal Audit	\$975,728	\$768,433	79%	\$1,008,340	\$923,892	92%
<input checked="" type="checkbox"/> <b>Debt Service</b>	<b>\$71,285,139</b>	<b>\$65,344,708</b>	<b>92%</b>	<b>\$66,143,700</b>	<b>\$66,143,700</b>	<b>100%</b>
<input checked="" type="checkbox"/> <b>Other</b>	<b>\$1,955,652</b>	<b>\$904,046</b>	<b>46%</b>	<b>\$1,649,145</b>	<b>\$1,423,452</b>	<b>86%</b>
<b>Total</b>	<b>\$807,615,764</b>	<b>\$655,162,457</b>	<b>81%</b>	<b>\$847,861,267</b>	<b>\$713,560,427</b>	<b>84%</b>





# ARPA Enabled Fund

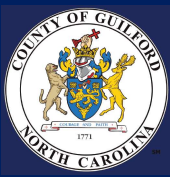
Months (for Table)

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The ARPA Enabled Fund is a new operating fund established to track programs 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
32956901 - Windsor Chavis Nocho Community	\$15,000,000	\$15,000,000	
31053901 - Integrated Service Delivery	\$9,969,230	\$180,559	\$711,021
32956902 - Pleasant Garden Water and Sewer	\$5,500,000	\$5,251,840	\$248,160
32209902 - Women's Recovery Housing	\$3,000,000		
32956903 - The Bridge	\$2,000,000	\$1,777,288	\$143,612
32309901 - Transitional Therapeutic Foster	\$1,500,000		
32055912 - Center for Hope and Healing	\$1,000,000		
32055901 - Homelessness Taskforce Admin	\$586,911	\$136,134	\$125,671
32054901 - Transportation Taskforce	\$520,276		
32055909 - CoC - Servant Center	\$444,058	\$19,857	\$424,201
32909905 - Food Security	\$387,560	\$1,575	\$35,348
33209904 - EMT and Paramedic Academy	\$387,052	\$142,195	\$90,443
31407901 - Broadband Initiatives	\$282,919		
32981298 - Legal Support Center	\$270,000		
32954903 - Transportation Pilot GCCN	\$258,000		
32055914 - Interactive Resource Center	\$207,030	\$28,868	\$178,161
32055906 - CoC - Partners Ending Homeless	\$199,847	\$45,360	\$154,486
32954904 - Transportation Pilot Goodwill	\$184,000	\$184,000	
32055905 - CoC - TYWCA	\$87,260	\$12,265	\$74,995
32109903 - Infant Mortality	\$85,000	\$0	\$74,291
32954905 - Transportation Program Evaluation	\$30,274		
32055908 - CoC - Room at the Inn	\$15,468	\$0	\$15,467
32055904 - CoC - Tiny House Community	\$7,746	\$0	\$7,745
32055907 - CoC - Salvation Army of Greens	\$4,334	\$0	\$4,333
33104902 - Law Enforcement Re-Entry	\$2,000		\$1,800
<b>Total</b>	<b>\$41,928,965</b>	<b>\$22,779,943</b>	<b>\$2,289,735</b>



# Fire Districts

Months (for Table)

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Guilford County has 25 fire 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.

Account Type	Expenses		Revenues	
Department	Amended Budget YTD	Actuals	Amended Budget YTD	Actuals
8010 - Alamance FPD	\$72,126	\$72,126	(\$72,126)	(\$2,843)
8020 - Alamance FPSD	\$3,033,967	\$2,674,999	(\$3,033,967)	(\$2,445,272)
8030 - Climax FPD				(\$468)
8040 - Climax FPSD	\$322,213	\$297,592	(\$322,213)	(\$274,513)
8050 - Colfax FPD	\$2,373	\$2,373	(\$2,373)	(\$31)
8060 - Colfax FPSD	\$1,154,211	\$1,095,767	(\$1,154,211)	(\$1,030,945)
8070 - Deep River No. 18 FPD				(\$39)
8080 - Deep River No. 18 FPSD	\$467,243	\$467,243	(\$467,243)	(\$384,829)
8100 - Fire Prot Service Dist No. 1	\$64,021	\$60,808	(\$64,021)	(\$55,136)
8110 - Friedens No. 28 FPD	\$2,786	\$2,786	(\$2,786)	(\$935)
8120 - Friedens No. 28 FPSD	\$485,631	\$436,230	(\$485,631)	(\$397,421)
8130 - Gibsonville FPD	\$19,774	\$19,774	(\$19,774)	(\$16,638)
8150 - Guilford College FPD	\$630,919	\$609,346	(\$630,919)	(\$560,576)
8160 - Guilford College FPSD	\$93,122	\$92,180	(\$93,122)	(\$37,056)
8170 - Guil-Rand FPD	\$30,049	\$30,049	(\$30,049)	(\$2,299)
8180 - Guil-Rand FPSD	\$350,167	\$304,586	(\$350,167)	(\$277,724)
8190 - Julian Volunteer FPD	\$12,568	\$12,568	(\$12,568)	(\$228)
8200 - Julian Volunteer FPSD	\$123,890	\$117,178	(\$123,890)	(\$108,117)
8210 - Kimesville FPD	\$165,062	\$159,798	(\$165,062)	(\$135,807)
8230 - McLeansville FPD	\$90,994	\$90,994	(\$90,994)	(\$2,162)
8240 - McLeansville FPSD	\$2,342,175	\$2,144,712	(\$2,342,175)	(\$2,005,618)
8250 - Mt Hope Com FPD	\$124,200	\$124,200	(\$124,200)	(\$61,679)
8260 - Mt Hope Com FPSD	\$1,180,023	\$1,145,035	(\$1,180,023)	(\$1,031,686)
8270 - No. 14 FPD				(\$175)
8280 - No. 14 FPSD	\$327,966	\$298,287	(\$327,966)	(\$270,524)
8290 - Northeast FPD	\$91,000	\$90,735	(\$91,000)	(\$1,703)
8300 - Northeast FPSD	\$2,404,685	\$2,313,485	(\$2,404,685)	(\$2,185,974)
8310 - Oak Ridge FPD	\$187,471	\$187,471	(\$187,471)	(\$1,303)
8320 - Oak Ridge FPSD	\$3,227,398	\$3,134,004	(\$3,227,398)	(\$2,973,859)
8330 - Pinecroft-Sedgefield FPD	\$300,301	\$300,301	(\$300,301)	\$1,049
8340 - Pinecroft-Sedgefield FPSD	\$3,996,404	\$3,582,546	(\$3,996,404)	(\$3,356,034)
8350 - Pleasant Garden FPD	\$89,349	\$89,349	(\$89,349)	(\$1,350)
8360 - Pleasant Garden FPSD	\$1,930,348	\$1,833,863	(\$1,930,348)	(\$1,632,097)
8380 - PTIA FPSD	\$325,183	\$325,183	(\$325,183)	(\$239,272)
8390 - Rankin No. 13 FPD	\$32,786	\$32,786	(\$32,786)	(\$812)
8400 - Rankin No. 13 FPSD	\$2,893,858	\$2,517,510	(\$2,893,858)	(\$2,389,682)
8410 - Southeast FPD	\$18,509	\$18,509	(\$18,509)	(\$384)
8420 - Southeast FPSD	\$418,833	\$398,505	(\$418,833)	(\$371,430)
8430 - Stokesdale FPD	\$1,876,475	\$1,784,245	(\$1,876,475)	(\$1,650,552)
8450 - Summerfield FPD	\$51,927	\$51,927	(\$51,927)	(\$2,760)
8460 - Summerfield FPSD	\$4,939,386	\$4,352,960	(\$4,939,386)	(\$4,091,367)
8470 - Whitsett FPD				(\$493)
8480 - Whitsett FPSD	\$1,350,368	\$1,350,368	(\$1,350,368)	(\$1,205,109)
<b>Total</b>	<b>\$35,229,761</b>	<b>\$32,622,378</b>	<b>(\$35,229,761)</b>	<b>(\$29,205,854)</b>





# Other Annual Funds

Months (for Table)

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## 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	Expenses		Revenues	
Department	Amended Budget YTD	Actuals	Amended Budget YTD	Actuals
1950 - Risk Retention-Liab/Prop/WC	\$5,613,103	\$4,313,724	(\$5,613,103)	(\$3,889,597)
1970 - Health Care & Wellness	\$56,419,850	\$46,874,106	(\$56,419,850)	(\$44,882,528)
0000 - Non-Departmental				(\$497,911)
<b>Total</b>	<b>\$62,032,953</b>	<b>\$51,187,830</b>	<b>(\$62,032,953)</b>	<b>(\$49,270,035)</b>

## DSS Representative Payee Fund

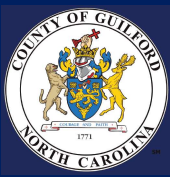
When Governmental Accounting Standards Board (GASB) Statement 84 took effect the County was required to change our financial structure, resulting in the creation of a new fund called "DSS Representative Payee Fund". The Division of Social Services "representative payee" funds are revenues such as imposed 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	Expenses		Revenues	
Fund	Amended Budget YTD	Actuals	Amended Budget YTD	Actuals
4740 - DSS Rep Payee	\$4,000,000	\$367,441	(\$4,000,000)	(\$479,904)
<b>Total</b>	<b>\$4,000,000</b>	<b>\$367,441</b>	<b>(\$4,000,000)</b>	<b>(\$479,904)</b>

## Fines & 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. The expense amount will update in December. The negative expense is due to an accounting entry.

Account Type	Expenses		Revenues	
Fund	Amended Budget YTD	Actuals	Amended Budget YTD	Actuals
4730 - Fines & Forfeitures	\$4,000,000	\$1,013,975	(\$4,000,000)	(\$1,199,348)
<b>Total</b>	<b>\$4,000,000</b>	<b>\$1,013,975</b>	<b>(\$4,000,000)</b>	<b>(\$1,199,348)</b>



# Other Annual Funds

Months (for Table)

1

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## 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	Expenses		Revenues	
Fund	Amended Budget YTD	Actuals	Amended Budget YTD	Actuals
4500 - Room Occupancy/Tourism Dev Tax	\$10,000,000	\$7,448,988	(\$10,000,000)	(\$7,448,988)
<b>Total</b>	<b>\$10,000,000</b>	<b>\$7,448,988</b>	<b>(\$10,000,000)</b>	<b>(\$7,448,988)</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 4-year revaluation cycle, with the next revaluation planned for FY2026. Revenues and contributions from the General Fund not spent in the current fiscal year are retained in the fund for revaluation needs.

Account Type	Expenses		Revenues	
Fund	Amended Budget YTD	Actuals	Amended Budget YTD	Actuals
4700 - Tax Revaluation Fund	\$508,565	\$235,754	(\$508,565)	(\$450,000)
<b>Total</b>	<b>\$508,565</b>	<b>\$235,754</b>	<b>(\$508,565)</b>	<b>(\$450,000)</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 \$40.75 million over 20 years and will appropriate funding based on Board adopted strategies through the annual budget process.

Account Type	Expenses		Revenues	
Org	Amended Budget YTD	Actuals	Amended Budget YTD	Actuals
48502110 - Opioid Taskforce Coordinator	\$145,000	\$116,061	(\$145,000)	
48502130 - Naloxone Distribution	\$100,000	\$90,545	(\$100,000)	
48502135 - Gibson Park MAT	\$540,000	\$342,108	(\$540,000)	
48502136 - Gibson Longterm Beds	\$539,075	\$480,277	(\$539,075)	
48502145 - Pregnant & Parenting Recovery	\$377,045	\$188,523	(\$377,045)	
48502151 - GCSTOP Response	\$636,000	\$590,674	(\$636,000)	
48502156 - Opioid Outreach & Education	\$284,000	\$38,537	(\$284,000)	
48502157 - Opioid Syringe Services	\$91,000	\$85,676	(\$91,000)	
48502158 - Opioid Transportation	\$25,000		(\$25,000)	
48502159 - Opioid Data Support	\$300,000		(\$300,000)	
48503252 - MAT Induction EMS	\$300,000		(\$300,000)	
48500000 - Opioid Settlement Fund		\$0		(\$11,328,614)
<b>Total</b>	<b>\$3,337,120</b>	<b>\$1,932,402</b>	<b>(\$3,337,120)</b>	<b>(\$11,328,614)</b>



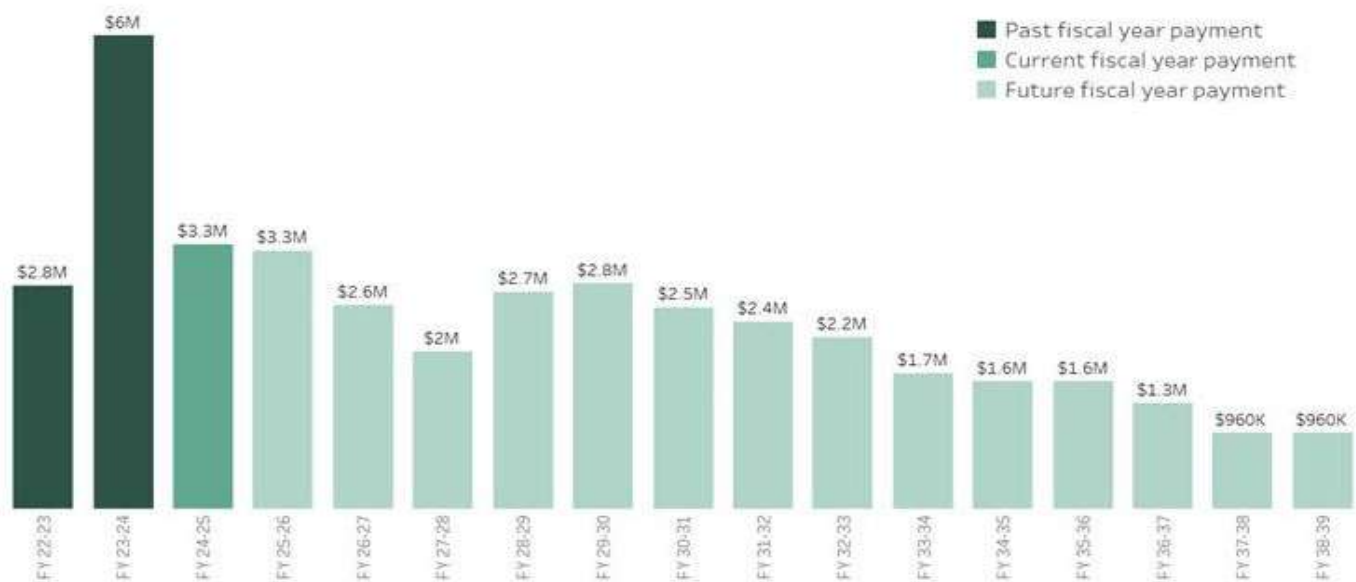
# Opioid Settlement Fund

## Opioid Settlement Overview:

North Carolina announced the first \$26 billion national settlement agreement with the three largest drug distributors, plus the drug maker Johnson & Johnson (J&J) in July 2021. Two additional sets of settlements with pharmacies and other companies totaling \$22 billion together were announced in 2023 and 2024. All settlement proceeds will be distributed over an 18-year period from FY 2022 to FY 2039.

The State of North Carolina has established a Memorandum of Agreement (NC MOA) for distribution and use of settlement funds. Guilford County signed on to this MOA in June 2021 when the first wave of settlement agreements was being finalized, and the MOA continues to apply to following settlements. Guilford County's estimated payment distributions can be accessed on the [state's dashboard](#) and are referenced below.

Guilford County is receiving \$40,750,701 in opioid settlement funds from 2022 through 2038.



## What the County is Doing with the Funds:

The county can only use settlement funds to address issues arising from or related to the opioid crisis including to assist with the treatment, recovery, and support of our residents with substance use disorder. All uses of funds must be specifically authorized by the Board of Commissioners, and the outcomes of the funded programs and activities are reported to the state annually.

To ensure that the use of funds is based on actual needs and interests of the community, Guilford County created a drug and injury prevention manager to serve as a coordinator for opioid settlement planning and engagement work and hired a consultant to conduct a collaborative strategic planning process with the community. The Board of Commissioners approved the recommendations from the strategic plan and staff began to implement these recommendations in July 2024. The county must conduct a new collaborative strategic planning process every four (4) years to continue to fund certain recommendations.



# Opioid Settlement Fund

## Guilford County Opioid Settlement Funds Projection

May 2025

	Fiscal Year	FY23	FY24	FY25	FY26
		Actuals	Actuals	Budget	Budget
Recurring	Opioid Coordinator	50,975	116,737	145,000	149,350
	Naloxone Distribution	-	48,500	100,000	100,000
	MAT at Gibson Park	-	287,522	533,925	552,612
	Long-term Beds at Gibson Park	-	-	539,075	557,942
	Women & Children at Gibson Park*	-	-	377,045	566,000
	GCSTOP PORT & Opioid Use Disorder Clinic	-	-	636,000	636,000
	EMS MAT Induction Program	-	-	300,000	309,000
	Community Outreach & Education	-	-	284,000	292,520
	Syringe Service Program	-	-	91,000	91,000
	Transportation Services*	-	-	25,000	25,000
	Sobriety Treatment and Recovery Team*	-	-	15,000	332,210
One Time	NC Survivor's Union Harm Reduction Clinic	-	-	-	100,000
	Opioid Settlement Strategic Planning	86,173	94,917	-	-
	Lees Chapel Facility Upfit	-	98,457	5,451,014	-
<b>Annual Net Cost</b>		<b>\$137,148</b>	<b>\$646,132</b>	<b>\$8,497,059</b>	<b>\$3,711,634</b>
Annual Opioid Settlement Disbursements		2,817,906	5,966,590	3,335,879	3,258,841
Other Non-County Disbursements (McKinsey)		-	-	199,452	-
<b>Annual Funding</b>		<b>\$2,817,906</b>	<b>\$5,966,590</b>	<b>\$3,535,331</b>	<b>\$3,258,841</b>
<b>Annual Net Cost v. Funding</b>		<b>\$2,680,758</b>	<b>\$5,320,458</b>	<b>(\$4,961,728)</b>	<b>(\$452,793)</b>
<b>Estimated Funds Remaining at Year End</b>		<b>\$2,680,758</b>	<b>\$8,001,216</b>	<b>\$3,039,488</b>	<b>\$2,586,695</b>

\*These programs are not included in the recommended budget and will be authorized at a later date

### Supporting Links:

[Opioid Recovery and Response | Guilford County](#)

[State-Level Trends - North Carolina Opioid Settlements](#)