



# Guilford County Government

## Budget & Management Services

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**Topic:** FY2026 Year-End Budget Amendments

This memo outlines year-end budget amendments associated with accounting adjustments to prepare for the annual year-end close process and to prepare for the annual financial report. Specifically, General Fund budget amendments associated with the GASB96 accounting standard, transfers from the General Fund to Grants Project and Community Development Fund and transfer between Rural Fire Districts.

### General Fund

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#### Information Technology

\$931,312 increase in appropriation to Information Technology

\$931,312 increase in Other Revenue

**Purpose:** Appropriate funds for the GASB 96 adjustments to report an expenditure and an offsetting revenue (other financing source) in the period the agreement is initiated for the total amount of all future payments. This entry is specific to The Microsoft Enterprise Agreement approved by the Board on September 5, 2024 (agenda item #2024-376) which includes the Windows desktop Operating System, Windows Server, Microsoft Office 365, Power BI Pro, Visio Pro and other enterprise server and individual licenses.

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#### Health and Human Services – Social Services

\$99,163 increase in appropriation to Health and Human Services - Social Services

\$99,163 increase in Other Revenue

**Purpose:** Appropriate funds for the GASB 96 adjustments to report an expenditure and an offsetting revenue (other financing source) in the period the agreement is initiated for the total amount of all future payments. This entry is specific to The Microsoft Enterprise Agreement approved by the Board on September 5, 2024 (agenda item #2024-376) which includes the Windows desktop Operating System, Windows Server, Microsoft Office 365, Power BI Pro, Visio Pro and other enterprise server and individual licenses.

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### Community Development Fund

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#### FJC Child & Elder Justice Grant

\$25,930 decrease in Federal/State Funds

\$25,930 increase in Transfer from Other Funds (General Fund)



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**Purpose:** Authorize transfers between the General Fund and Community Development Fund for accounting clean up and to reconcile revenue sources. Once these funds are appropriated and recorded expenses and revenues match budgeted expenses and revenues, these projects can be closed out.

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### FJC Crisis Assessment Grant

\$16,962 decrease in Federal/State Funds

\$16,962 increase in Transfer from Other Funds (General Fund)

**Purpose:** Authorize transfers between the General Fund and Community Development Fund for accounting clean up and to reconcile revenue sources. Once these funds are appropriated and recorded expenses and revenues match budgeted expenses and revenues, these projects can be closed out.

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### LE Violence Against Women Grant

\$2,012 decrease in Federal/State Funds

\$2,012 increase in Transfer from Other Funds (General Fund)

**Purpose:** Authorize transfers between the General Fund and Community Development Fund for accounting clean up and to reconcile revenue sources. Once these funds are appropriated and recorded expenses and revenues match budgeted expenses and revenues, these projects can be closed out.

## Grants Fund

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### FY23 Med-South Study Grant

\$811 decrease in Other Revenue

\$811 increase in Transfer from Other Funds (General Fund)

**Purpose:** Authorize transfers between the General Fund and Grants Project Fund for accounting clean up and to reconcile revenue sources. Once these funds are appropriated and recorded expenses and revenues match budgeted expenses and revenues, these projects can be closed out.

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### FY24 Cone Health Teen Clinic

\$117,663 decrease in Other Revenue

\$117,663 increase in Transfer from Other Funds (General Fund)

**Purpose:** Authorize transfers between the General Fund and Grants Project Fund for accounting clean up and to reconcile revenue sources. Once these funds are appropriated and recorded expenses and revenues match budgeted expenses and revenues, these projects can be closed out.



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### FY24 Cone Health Foundation MAP

\$33,146 decrease in Other Revenue

\$33,146 increase in Transfer from Other Funds (General Fund)

**Purpose:** Authorize transfers between the General Fund and Grants Project Fund for accounting clean up and to reconcile revenue sources. Once these funds are appropriated and recorded expenses and revenues match budgeted expenses and revenues, these projects can be closed out.

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### FY24 Adopt-a-Mom

\$89,000 decrease in Federal/State Funds

\$89,000 increase in Transfer from Other Funds (General Fund)

**Purpose:** Authorize transfers between the General Fund and Grants Project Fund for accounting clean up and to reconcile revenue sources. Once these funds are appropriated and recorded expenses and revenues match budgeted expenses and revenues, these projects can be closed out.

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### Lake Townsend NC StRAP Grant FY23

\$61,250 decrease in Federal/State Funds

\$61,250 increase in Transfer from Other Funds (General Fund)

**Purpose:** Authorize transfers between the General Fund and Grants Project Fund for accounting clean up and to reconcile revenue sources. Once these funds are appropriated and recorded expenses and revenues match budgeted expenses and revenues, these projects can be closed out.

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### FY 2023 HIDTA Grant

\$16,726 decrease in Federal/State Funds

\$16,726 increase in Appropriated Fund Balance

**Purpose:** Authorize transfers between the General Fund and Grants Project Fund for accounting clean up and to reconcile revenue sources. Once these funds are appropriated and recorded expenses and revenues match budgeted expenses and revenues, these projects can be closed out.

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### FY 2023 GHSP LE Liaison Grant

\$708 decrease in Federal/State Funds

\$708 increase in Appropriated Fund Balance



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**Purpose:** Authorize transfers between the General Fund and Grants Project Fund for accounting clean up and to reconcile revenue sources. Once these funds are appropriated and recorded expenses and revenues match budgeted expenses and revenues, these projects can be closed out.

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### FY23 DWI Taskforce & DWI Educator Grant

\$182,826 decrease in appropriation to Grant Project

\$182,826 decrease in Transfer from Other Funds (General Fund)

**Purpose:** Authorize transfers between the General Fund and Grants Project Fund for accounting clean up and to reconcile revenue sources. Once these funds are appropriated and recorded expenses and revenues match budgeted expenses and revenues, these projects can be closed out. This specific project had excess County funds transferred into it that was meant to fall to fund balance and be appropriated to other projects.

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### FY '23 DWI Taskforce Additional Officer Grant

\$10,767 decrease in Federal/State Funds

\$10,767 increase in Appropriated Fund Balance

**Purpose:** Authorize transfers between the General Fund and Grants Project Fund for accounting clean up and to reconcile revenue sources. Once these funds are appropriated and recorded expenses and revenues match budgeted expenses and revenues, these projects can be closed out.

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### FY24 NC DPS Re-Entry Council Grant

\$24,343 decrease in Federal/State Funds

\$24,343 increase in Appropriated Fund Balance

**Purpose:** Authorize transfers between the General Fund and Grants Project Fund for accounting clean up and to reconcile revenue sources. Once these funds are appropriated and recorded expenses and revenues match budgeted expenses and revenues, these projects can be closed out.

## Rural Fire Districts Fund

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### Guilford College Fire Protection District

\$110,000 increase in Sales Tax

\$110,000 increase in expense appropriation

### Guilford College Fire Protection Service District Overlay

\$105,000 decrease in Sales Tax

\$105,000 decrease in expense appropriation



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**Purpose:** Authorize a budget amendment for the Guilford College Fire Protection District to account for sales tax received in the Fire Protection District but budgeted in the Guilford College Fire Protection Service District Overlay. In Fiscal Year 2026 Guilford College Fire Protection District was collapsed into Guilford College Fire Protection Service District Overlay and all sales tax revenues were budgeted as part of the Fire Protection Service District Overlay. Sales tax distribution is based on the previous year's TR-2 Report, therefore sales tax revenues continued to be collected in the Fire Protection District for FY26.