



# 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                             | 2025                   |                        |            | 2026                   |                        |            |
|-----------------------------------------|------------------------|------------------------|------------|------------------------|------------------------|------------|
| Categories                              | Amended Budget         | YTD Actuals            | YTD %      | Amended Budget         | YTD Actuals            | YTD %      |
| Ad Valorem Taxes (Property Tax)         | (\$530,850,000)        | (\$495,855,468)        | 93%        | (\$542,425,000)        | (\$505,953,402)        | 93%        |
| Sales Tax                               | (\$102,750,000)        | (\$31,852,752)         | 31%        | (\$102,750,000)        | (\$32,062,378)         | 31%        |
| Federal/State Funds (Intergovernmental) | (\$92,507,437)         | (\$32,533,708)         | 35%        | (\$94,915,420)         | (\$31,078,233)         | 33%        |
| User Charges                            | (\$50,370,961)         | (\$29,712,116)         | 59%        | (\$54,100,000)         | (\$28,709,881)         | 53%        |
| Appropriated Fund Balance               | (\$50,075,409)         |                        |            | (\$39,816,406)         |                        |            |
| Other Revenues                          | (\$19,770,336)         | (\$16,257,199)         | 82%        | (\$22,595,788)         | (\$14,976,895)         | 66%        |
| Transfers from Other Funds              |                        |                        |            | (\$583,824)            | (\$583,824)            | 100%       |
| <b>Total</b>                            | <b>(\$846,324,143)</b> | <b>(\$606,211,242)</b> | <b>72%</b> | <b>(\$857,186,438)</b> | <b>(\$613,364,613)</b> | <b>72%</b> |

*This table includes ARPA Enabled Funds*

#### Highlights:

- General Fund property tax collection is slightly ahead of prior years (94%).
- Sales tax actuals are currently on pace with our projections.
- The County is monitoring federal/state revenues to determine impacts from the Federal Shutdown and any legislative changes.
- Transfers from Other Funds represents funding to support the CoC & TEAMS program from available ARPA Investment Earnings.

### General Fund Expenses

| Fiscal Year                     | 2025                 |                      |            | 2026                 |                      |            |
|---------------------------------|----------------------|----------------------|------------|----------------------|----------------------|------------|
| Categories                      | Amended Budget       | YTD Actuals          | YTD %      | Amended Budget       | YTD Actuals          | YTD %      |
| Education                       | \$340,884,380        | \$170,596,150        | 50%        | \$349,507,000        | \$178,377,603        | 51%        |
| Personnel                       | \$291,158,304        | \$166,366,703        | 57%        | \$310,919,461        | \$156,650,462        | 50%        |
| Operating                       | \$118,643,910        | \$48,209,837         | 41%        | \$123,243,370        | \$55,884,564         | 45%        |
| Transfers Out & Other Financing | \$68,213,565         | \$345,180            | 1%         | \$41,855,302         | \$41,878,995         | 100%       |
| Human Services Assistance       | \$25,212,233         | \$10,474,533         | 42%        | \$28,202,848         | \$10,326,419         | 37%        |
| Capital Outlay                  | \$2,211,751          | \$589,585            | 27%        | \$3,458,457          | \$689,455            | 20%        |
| <b>Total</b>                    | <b>\$846,324,143</b> | <b>\$396,581,989</b> | <b>47%</b> | <b>\$857,186,438</b> | <b>\$443,807,498</b> | <b>52%</b> |

*This table includes ARPA Enabled Funds*

#### Highlights:

- The County's **vacancy rate** is currently 343 FTEs (11%).
- Staff continue to monitor spending on **overtime**.
- New positions added to the FY26 budget include **staggered** start dates, which will result in an uptick in spending in future months.
- **Operating** expenses remain in line with monthly spread projections and historical spending patterns.



# General Fund Revenue

Months (for Table)

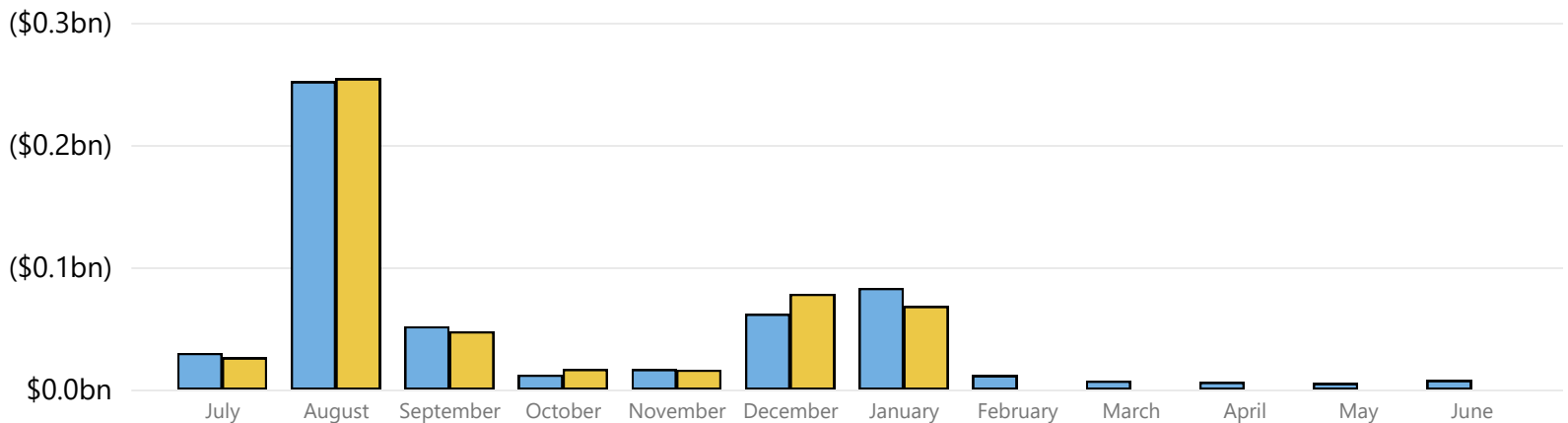
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## How do we receive Property Tax?

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.

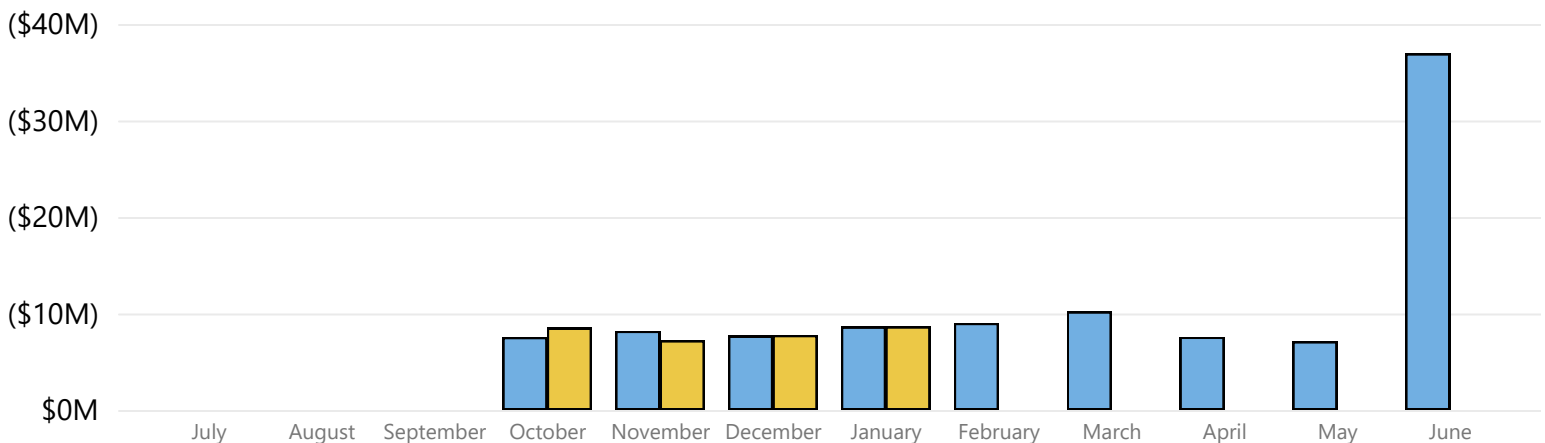
Expected Actuals



## 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. All 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 FY2026, based on historical trends.

Expected Actuals





# General Fund Revenue

Months (for Table)

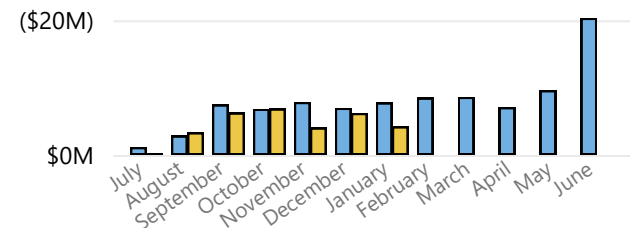
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## When are Federal & State revenues received?

About 12% of general county revenues comes from the federal and state 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.

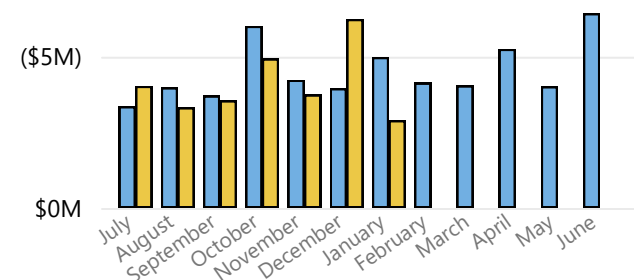
Expected Actuals



## 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.

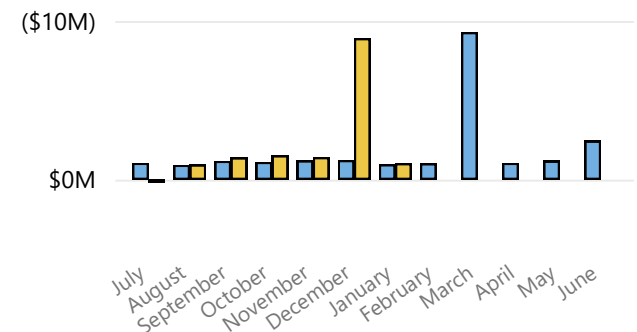
Expected Actuals



## When do we receive other revenues?

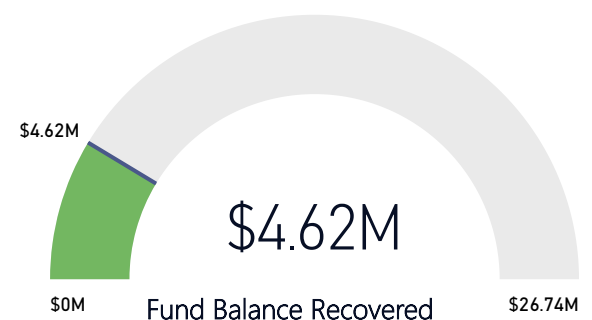
The Other Revenue category is a "catch all" grouping of miscellaneous revenues. Investment earnings on county investments, facility rental charges, sales of old vehicles and equipment, interest charges on late taxes, and community donations are included in this category.

Expected Actuals



## 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 36% of the county's budget. This expense category includes salaries and benefits for the county's 3,073.75 employees.

Our largest area is **Successful People**, with 1,451 employees, focused on providing human services including Social Services, Public Health, Child Support Enforcement, Family Justice Center, and Veteran's Services.

1,184.25 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 405.5 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 5.5 employees for every 1,000 county residents.

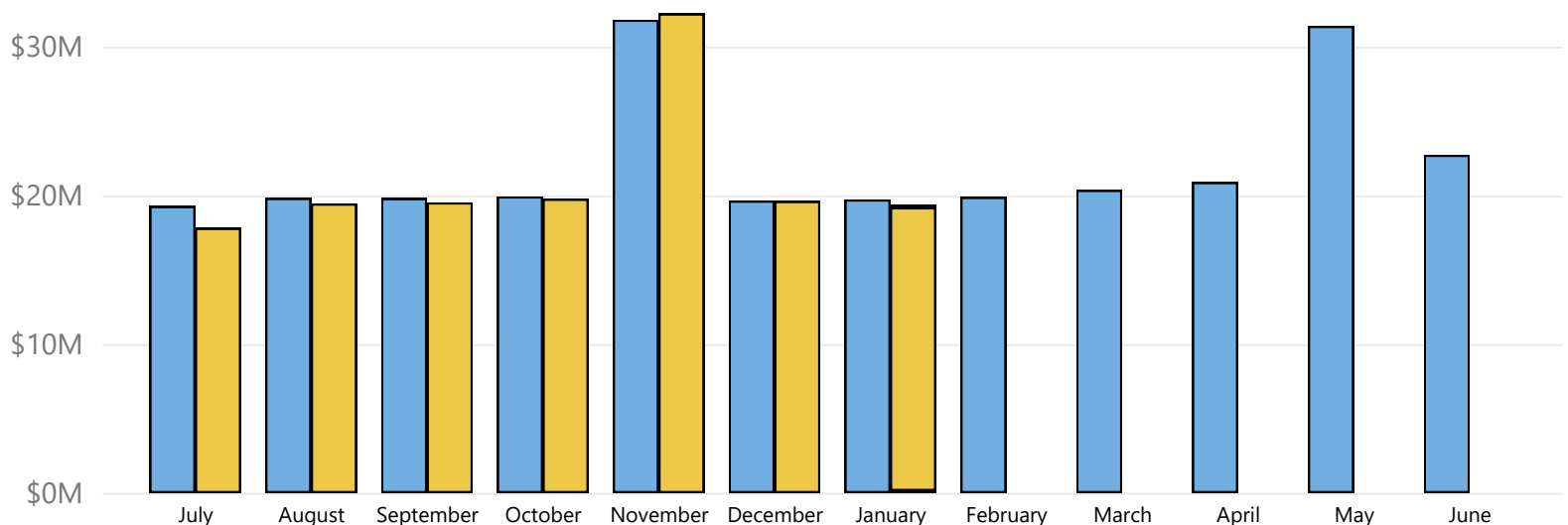
33 additional positions are funded with grants or other funding sources.

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

## 343 Vacant Positions

The County has 343 vacant positions, which is equivalent to 11% of total budgeted positions. Through May, monthly personnel expenditures remain mostly in line with expected costs.

Expected Actuals



Excluding Group Insurance and LEOSA Contribution for Law Enforcement retirement.



# General Fund Operating Expenses

Months (for Table)

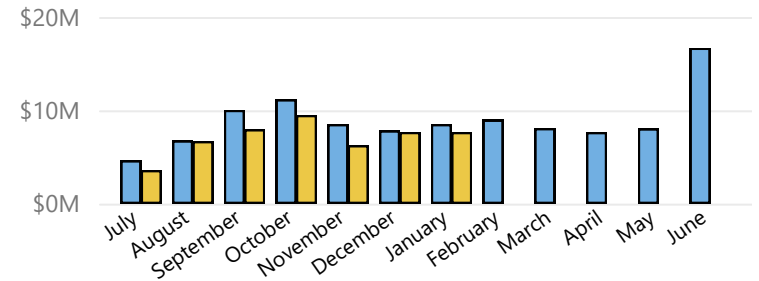
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## Other Services & Charges

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.

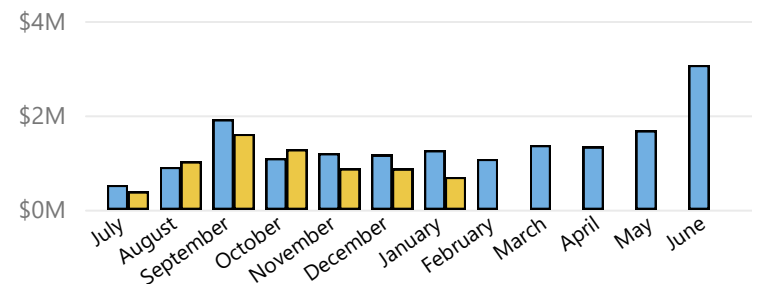
Expected Actuals



## 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.

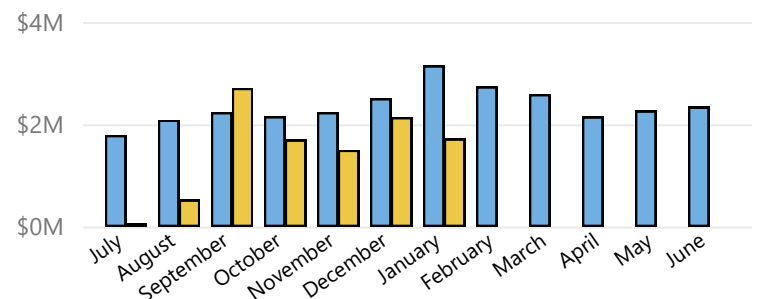
Expected Actuals



## 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 in the county's care, and funding for residents experiencing heating and cooling crises. A significant portion is offset by federal and state revenue support.

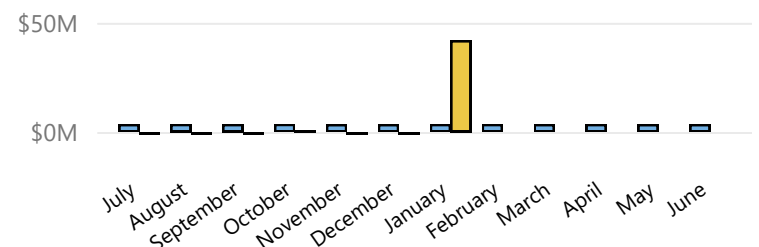
Expected Actuals



## 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.

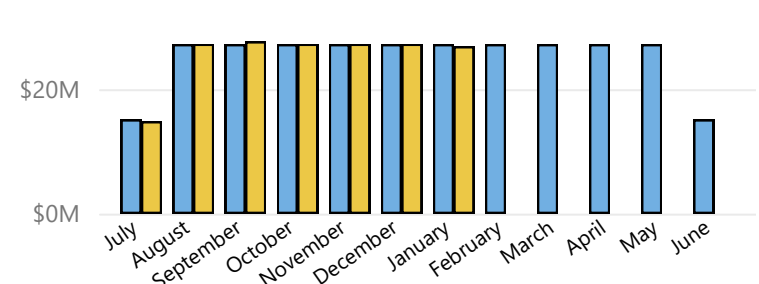
Expected Actuals



## 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.

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                                            | 2025                 |                      |                  | 2026                 |                      |                  |
|--------------------------------------------------------|----------------------|----------------------|------------------|----------------------|----------------------|------------------|
| Service Area                                           | Amended Budget       | YTD Actuals          | Percentage Spent | Amended Budget       | YTD Actuals          | Percentage Spent |
| <input checked="" type="checkbox"/> Education          | \$340,884,380        | \$170,596,150        | 50%              | \$349,507,000        | \$178,377,603        | 51%              |
| <input checked="" type="checkbox"/> Successful People  | \$183,463,182        | \$87,625,430         | 48%              | \$196,420,142        | \$85,617,342         | 44%              |
| 2300 - HHS: Social Services                            | \$97,187,154         | \$49,840,747         | 51%              | \$106,896,987        | \$49,060,868         | 46%              |
| 2100 - HHS: Public Health                              | \$56,202,835         | \$27,766,676         | 49%              | \$57,598,547         | \$25,977,471         | 45%              |
| 2200 - Behavioral Health                               | \$11,242,773         | (\$46,334)           | -0%              | \$13,582,853         | \$1,716,260          | 13%              |
| 2400 - Child Support Enforcement                       | \$8,492,526          | \$4,643,706          | 55%              | \$8,823,052          | \$4,373,402          | 50%              |
| 3400 - Juvenile Detention                              | \$4,547,540          | \$2,266,673          | 50%              | \$4,763,340          | \$2,421,438          | 51%              |
| 3500 - Family Justice Center                           | \$1,594,928          | \$759,965            | 48%              | \$1,919,183          | \$929,516            | 48%              |
| 3900 - Court Services                                  | \$1,363,487          | \$828,987            | 61%              | \$1,423,264          | \$688,521            | 48%              |
| 2500 - Transportation Service                          | \$1,855,685          | \$990,041            | 53%              | \$542,739            | \$38,801             | 7%               |
| 2850 - Veteran Services                                | \$609,467            | \$348,743            | 57%              | \$629,608            | \$307,697            | 49%              |
| 2050 - HHS: DHHS Administration                        | \$366,787            | \$226,225            | 62%              | \$240,569            | \$103,369            | 43%              |
| <input checked="" type="checkbox"/> Strong Community   | \$176,301,692        | \$94,792,636         | 54%              | \$190,027,586        | \$103,906,351        | 55%              |
| 3100 - Law Enforcement                                 | \$90,042,880         | \$51,266,058         | 57%              | \$101,688,673        | \$56,977,415         | 56%              |
| 3200 - Emergency Services                              | \$44,509,441         | \$24,517,443         | 55%              | \$48,412,197         | \$24,525,568         | 51%              |
| 6500 - Economic Develop & Assistance                   | \$9,323,134          | \$617,542            | 7%               | \$5,505,436          | \$4,042,829          | 73%              |
| 5150 - Culture-Recreation (Parks)                      | \$6,095,845          | \$2,896,107          | 48%              | \$6,568,365          | \$3,229,905          | 49%              |
| 3700 - Animal Services                                 | \$5,758,606          | \$3,097,664          | 54%              | \$6,074,415          | \$3,008,468          | 50%              |
| 1800 - Security                                        | \$4,533,148          | \$2,739,689          | 60%              | \$5,311,715          | \$2,252,814          | 42%              |
| 3300 - Inspections                                     | \$3,528,894          | \$1,932,119          | 55%              | \$3,612,777          | \$1,878,992          | 52%              |
| 2950 - Coordinated Services                            | \$3,513,378          | \$2,539,877          | 72%              | \$3,585,251          | \$2,626,392          | 73%              |
| 4100 - Solid Waste                                     | \$2,672,683          | \$999,554            | 37%              | \$2,724,923          | \$1,050,290          | 39%              |
| 1600 - Planning and Development                        | \$2,477,767          | \$1,095,135          | 44%              | \$2,621,264          | \$1,267,264          | 48%              |
| 5110 - Culture - Libraries                             | \$2,395,122          | \$2,395,122          | 100%             | \$2,417,964          | \$2,417,964          | 100%             |
| 2900 - Cooperative Extension Service                   | \$992,108            | \$487,537            | 49%              | \$998,217            | \$417,915            | 42%              |
| 4200 - Soil & Water Conservation                       | \$458,686            | \$208,789            | 46%              | \$506,389            | \$210,535            | 42%              |
| <input checked="" type="checkbox"/> Quality Government | \$78,081,496         | \$43,293,613         | 55%              | \$84,925,284         | \$39,599,710         | 47%              |
| 1400 - Information Technology                          | \$18,109,580         | \$10,327,625         | 57%              | \$18,680,865         | \$10,446,653         | 56%              |
| 1750 - Facilities                                      | \$11,381,937         | \$6,450,070          | 57%              | \$13,171,818         | \$6,984,299          | 53%              |
| 1150 - Human Resources                                 | \$10,997,230         | \$6,273,494          | 57%              | \$12,320,598         | \$3,303,250          | 27%              |
| 1450 - Tax                                             | \$9,016,137          | \$4,529,980          | 50%              | \$10,103,491         | \$4,976,946          | 49%              |
| 1300 - Finance                                         | \$5,122,375          | \$2,823,073          | 55%              | \$5,270,458          | \$2,732,091          | 52%              |
| 1100 - County Attorney                                 | \$4,845,596          | \$2,651,126          | 55%              | \$5,304,335          | \$2,487,755          | 47%              |
| 1550 - Elections                                       | \$4,190,124          | \$3,404,045          | 81%              | \$4,138,207          | \$1,970,927          | 48%              |
| 1050 - County Administration                           | \$2,782,749          | \$1,341,342          | 48%              | \$4,127,677          | \$1,435,329          | 35%              |
| 1500 - Register of Deeds                               | \$3,323,529          | \$1,545,717          | 47%              | \$3,455,083          | \$1,593,061          | 46%              |
| 1060 - Small Business & Entrepreneurship               | \$1,753,420          | \$640,508            | 37%              | \$1,697,114          | \$550,707            | 32%              |
| 1020 - Clerk to the Board                              | \$1,586,893          | \$833,156            | 53%              | \$1,685,077          | \$855,535            | 51%              |
| 1070 - Public Relations                                | \$1,252,983          | \$395,518            | 32%              | \$1,425,883          | \$624,108            | 44%              |
| 1200 - Budget & Management Services                    | \$1,323,413          | \$607,922            | 46%              | \$1,324,906          | \$463,102            | 35%              |
| 1910 - Fleet Operation                                 | \$1,387,190          | \$916,965            | 66%              | \$1,150,038          | \$612,459            | 53%              |
| 1250 - Internal Audit                                  | \$1,008,340          | \$553,072            | 55%              | \$1,069,734          | \$563,488            | 53%              |
| <input checked="" type="checkbox"/> Debt Service       | \$66,643,700         |                      |                  | \$36,306,426         | \$36,306,426         | 100%             |
| <input checked="" type="checkbox"/> Other              | \$949,693            | \$274,000            | 29%              | \$0                  | \$0                  |                  |
| <b>Total</b>                                           | <b>\$846,324,143</b> | <b>\$396,581,829</b> | <b>47%</b>       | <b>\$857,186,438</b> | <b>\$443,807,432</b> | <b>52%</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.

| Program                     | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Allocated Budget    | Encumbrances       | Actuals             | Remaining Budget   |
|-----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|--------------------|---------------------|--------------------|
| Integrated Service Delivery | Supports the development of an integrated data system to support care coordination across the County government and with community partners. The system will improve referrals, access, and engagement processes with clients to improve health of vulnerable County residents.                                                                                                                                                                                                                                                                         | \$10,000,000        | \$1,582,639        | \$1,717,317         | \$6,700,044        |
| Homelessness Taskforce      | Supports an interagency taskforce charged with identifying and enacting initiatives to address housing instability and other issues leading to experiences of homelessness in Guilford County. The Homelessness Taskforce includes partnerships with local organizations including Partners Ending Homelessness, YWCA, Salvation Army, West End Ministries, Room at the Inn, The Servant Center, Tiny House Community, Family Services of the Piedmont, Interactive Resource Center, Welfare Reform Liaison Project and the Center for Hope and Healing | \$8,500,000         | \$136,134          | \$6,700,412         | \$1,663,454        |
| Legal Support Center        | The Legal Support Center is intended serve as resource hubs for self-represented litigants. These centers offer navigators who share information on how the court system works, provide access to and support with completing legal paperwork, and offer referrals to legal assistance and other agencies that can assist these litigants with their cases.                                                                                                                                                                                             | \$544,000           | \$3,902            | \$184,003           | \$356,095          |
| Broadband Initiatives       | Funding has been set aside to address needs and strategies identified in the Broadband Gaps & Needs Infrastructure Analysis.                                                                                                                                                                                                                                                                                                                                                                                                                            | \$282,919           | \$282,919          | \$0                 | \$0                |
| EMT and Paramedic Academy   | Provides funding for EMT and Paramedic Academy to hire and train employees, increase workforce diversity and increase prehospital providers at both EMT and Paramedic level.                                                                                                                                                                                                                                                                                                                                                                            | \$399,999           | \$155,117          | \$244,882           | \$0                |
| Food Security               | Aims to develop a county-wide plan for Food Security, coordinating data sharing and communication to align resources, and improve communication between agencies in Guilford County.                                                                                                                                                                                                                                                                                                                                                                    | \$885,133           | \$404,209          | \$480,924           | \$0                |
| Infant Mortality            | Supports a collective action movement of lowering infant mortality rates in Guilford County. Efforts include building partnerships, community engagement, a Health Ambassador program to share health information across networks, and training for maternal health stakeholders.                                                                                                                                                                                                                                                                       | \$968,000           |                    | \$968,000           | \$0                |
| <b>Total</b>                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>\$21,580,051</b> | <b>\$2,564,920</b> | <b>\$10,295,538</b> | <b>\$8,719,593</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

| Project                              | Description                                                                                                                                                                                                                                                                                                                                                                                                                                           | Allocated Budget | Encumbrances | Actuals     | Remaining Budget |
|--------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|--------------|-------------|------------------|
| Pleasant Garden Water and Sewer      | Supports the development of Phase 1 of the Pleasant Garden Business District water and sewer infrastructure project. The water system will connect to the Greensboro water system at Ritters Lake Rd and Spur Rd. This proposed system will provide 3000 GPM light industrial fire flow and 1 MGD total water demand distributed evenly across economic development sites in the district.                                                            | \$5,500,000      | \$4,915,848  | \$584,152   | \$0              |
| The Bridge                           | Projects increase access to recreation, health and wellness, workforce development and other community services to improve the quality of life of Guilford County residents.                                                                                                                                                                                                                                                                          | \$2,000,000      | \$1,316,120  | \$683,880   | \$0              |
| Transitional Therapeutic Foster Care | Supports therapeutic services for foster youth who are experiencing persistent mental illness, with the goal of improving placement stability while awaiting the transition to higher levels of care.                                                                                                                                                                                                                                                 | \$1,500,000      | \$0          | \$0         | \$1,500,000      |
| Transportation Initiatives           | Is a collaborative stakeholder group with county-wide representatives committed to ongoing collaboration and movement towards a collective vision for transportation in Guilford County. Funding will support promising initiatives that advance the shared vision and better connect residents, especially those most in need, to jobs, human services, and care.                                                                                    | \$1,000,000      | \$444,177    | \$57,765    | \$498,058        |
| Windsor Chavis Nocho Community       | Project supports the City of Greensboro's Windsor Chavis Nocho Community Complex which will be a unique, "one-stop" facility and destination that merges and offers residents convenient and equitable access to recreation, health/wellness, library, and other government supportive services. The facility will provide Guilford County core eligibility services and other programming.                                                           | \$15,000,000     | \$15,000,000 | \$0         | \$0              |
| Women's Recovery Housing             | There are currently no treatment programs in Guilford County that provide residential substance use treatment services for pregnant or parenting women. Guilford County Board of Commissioner Planning Committee on Women with Children Residential Recovery Services and a broad range of community stakeholders are working to formalize a program and facility design to provide this needed service in our community at Gibson Park in High Point | \$3,000,000      | \$2,736,387  | \$263,613   | \$0              |
| Total                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                       | \$28,000,000     | \$24,412,532 | \$1,589,410 | \$1,998,058      |



# Fire Districts

Months (for Table)

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Guilford County has 24 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.

| Fiscal_Year                         | 2026                |                     |                  |
|-------------------------------------|---------------------|---------------------|------------------|
| Department                          | Adopted Budget      | Actuals             | Percentage Spent |
| 8020 - Alamance FPSD                | \$3,513,330         | \$2,667,806         | 76%              |
| 8040 - Climax FPSD                  | \$349,000           | \$256,411           | 73%              |
| 8060 - Colfax FPSD                  | \$1,103,000         | \$838,869           | 76%              |
| 8080 - Deep River No. 18 FPSD       | \$475,768           | \$390,240           | 82%              |
| 8100 - Fire Prot Service Dist No. 1 | \$57,000            | \$41,000            | 72%              |
| 8120 - Friedens No. 28 FPSD         | \$657,375           | \$478,030           | 73%              |
| 8130 - Gibsonville FPD              | \$15,000            | \$15,000            | 100%             |
| 8160 - Guilford College FPSD        | \$220,961           | \$82,552            | 37%              |
| 8180 - Guil-Rand FPSD               | \$310,000           | \$209,339           | 68%              |
| 8200 - Julian Volunteer FPSD        | \$116,000           | \$84,874            | 73%              |
| 8210 - Kimesville FPD               | \$193,638           | \$137,835           | 71%              |
| 8240 - McLeansville FPSD            | \$2,166,000         | \$1,610,808         | 74%              |
| 8260 - Mt Hope Com FPSD             | \$1,609,000         | \$1,363,084         | 85%              |
| 8280 - No. 14 FPSD                  | \$342,342           | \$249,961           | 73%              |
| 8300 - Northeast FPSD               | \$2,620,362         | \$2,019,589         | 77%              |
| 8320 - Oak Ridge FPSD               | \$3,231,000         | \$2,576,064         | 80%              |
| 8340 - Pinecroft-Sedgefield FPSD    | \$4,270,000         | \$3,133,227         | 73%              |
| 8360 - Pleasant Garden FPSD         | \$2,172,687         | \$1,535,424         | 71%              |
| 8380 - PTIA FPSD                    | \$696,072           | \$541,613           | 78%              |
| 8400 - Rankin No. 13 FPSD           | \$2,616,000         | \$2,062,049         | 79%              |
| 8420 - Southeast FPSD               | \$402,000           | \$289,113           | 72%              |
| 8430 - Stokesdale FPD               | \$1,819,000         | \$1,485,049         | 82%              |
| 8460 - Summerfield FPSD             | \$4,966,901         | \$3,854,720         | 78%              |
| 8480 - Whitsett FPSD                | \$1,303,000         | \$897,267           | 69%              |
| <b>Total</b>                        | <b>\$35,225,436</b> | <b>\$26,819,924</b> | <b>76%</b>       |

## Highlights:

- Staff is actively monitoring revenue projections.
- Early indicators of revenues are on track to hit targets.
- Staff maintain continued monthly discussion with Fire Chiefs.
- Budget amendment for Guilford College forthcoming due to consolidation of service districts into Fire Service Protection District Overlay.



# 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 | \$10,362,319        | \$4,859,687         | (\$10,362,319)        | (\$5,153,712)         |
| 1970 - Health Care & Wellness      | \$57,581,310        | \$32,009,415        | (\$57,581,310)        | (\$23,402,296)        |
| 0000 - Non-Departmental            |                     |                     |                       | (\$123,763)           |
| <b>Total</b>                       | <b>\$67,943,629</b> | <b>\$36,869,101</b> | <b>(\$67,943,629)</b> | <b>(\$28,679,771)</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        | \$1,623,549        | (\$4,000,000)        | (\$1,721,431)        |
| <b>Total</b>         | <b>\$4,000,000</b> | <b>\$1,623,549</b> | <b>(\$4,000,000)</b> | <b>(\$1,721,431)</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.

| Account Type               | Expenses           |                  | Revenues             |                    |
|----------------------------|--------------------|------------------|----------------------|--------------------|
| Fund                       | Amended Budget YTD | Actuals          | Amended Budget YTD   | Actuals            |
| 4730 - Fines & Forfeitures | \$4,000,000        | \$773,898        | (\$4,000,000)        | (\$859,874)        |
| <b>Total</b>               | <b>\$4,000,000</b> | <b>\$773,898</b> | <b>(\$4,000,000)</b> | <b>(\$859,874)</b> |



# Other Annual Funds

Months (for Table)

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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        | \$3,835,214        | (\$10,000,000)        | (\$3,835,214)        |
| <b>Total</b>                          | <b>\$10,000,000</b> | <b>\$3,835,214</b> | <b>(\$10,000,000)</b> | <b>(\$3,835,214)</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 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 | \$978,264          | \$197,572        | (\$978,264)        | (\$450,000)        |
| <b>Total</b>                | <b>\$978,264</b>   | <b>\$197,572</b> | <b>(\$978,264)</b> | <b>(\$450,000)</b> |



# Other Annual Funds

Months (for Table)

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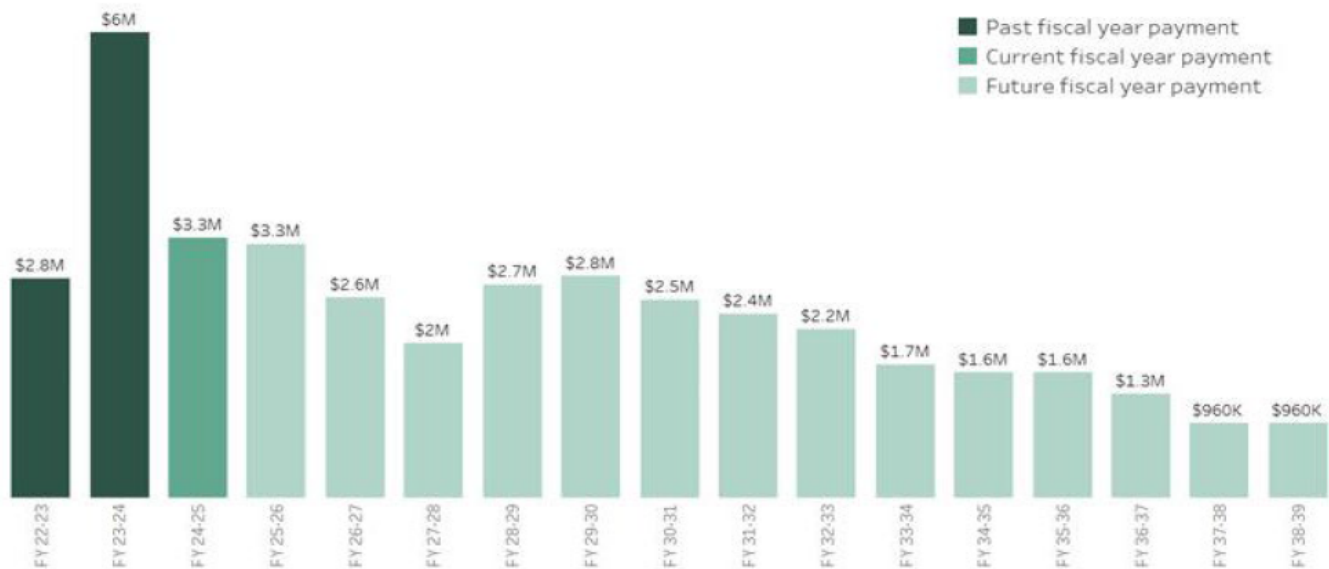
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## Opioid Settlement Overview:

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.



# Other Annual Funds

Months (for Table)

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## Guilford County Opioid Settlement Funds Projection January 2026

|                                                                     | Program/Service                           | FY2023<br>Actual | FY2024<br>Actual | FY2025<br>Actuals | FY2026<br>Budget |
|---------------------------------------------------------------------|-------------------------------------------|------------------|------------------|-------------------|------------------|
| Recurring                                                           | Opioid Coordinator                        | 50,975           | 116,577          | 130,800           | 149,350          |
|                                                                     | Naloxone Distribution                     | -                | 48,500           | 99,257            | 100,000          |
|                                                                     | MAT at Gibson Park*                       | -                | 287,522          | 425,597           | 667,015          |
|                                                                     | Long-term Beds at Gibson Park*            | -                | -                | 539,075           | 883,953          |
|                                                                     | Women & Children at Gibson Park*          | -                | -                | 345,625           | 397,256          |
|                                                                     | GCSTOP PORT & Opioid Use Disorder Clinic  | -                | -                | 636,000           | 636,000          |
|                                                                     | EMS MAT Induction Program                 | -                | -                | -                 | 309,000          |
|                                                                     | Community Outreach & Education            | -                | -                | 45,462            | 342,520          |
|                                                                     | Syringe Service Program                   | -                | -                | 85,676            | 91,000           |
|                                                                     | Transportation Services                   | -                | -                | -                 | 11,226           |
|                                                                     | Sobriety Treatment and Recovery Team      | -                | -                | -                 | -                |
|                                                                     | NC Survivor's Union Harm Reduction Clinic | -                | -                | -                 | 100,000          |
| One Time                                                            | Opioid Settlement Strategic Planning      | 86,173           | 94,917           | -                 | -                |
|                                                                     | Lees Chapel Facility Upfit                | -                | 98,457           | 1,820,958         | 4,062,890        |
|                                                                     | Women & Children Gibson Park Upfit        | -                | -                | -                 | 577,210          |
| <b>Annual Net Cost</b>                                              |                                           | 137,148          | 645,972          | 4,128,449         | 8,327,420        |
| Annual Opioid Settlement Disbursements                              |                                           | 2,817,906        | 5,966,590        | 3,335,879         | 3,258,841        |
| Other Non-County Disbursements (McKinsey)                           |                                           | -                | -                | 199,452           | -                |
| Special Federal Appropriation (Women & Children Treatment Facility) |                                           |                  |                  |                   | 577,210          |
| County Building Construction Fund (Lees Chapel)                     |                                           |                  |                  |                   | 632,285          |
| <b>Annual Funding</b>                                               |                                           | 2,817,906        | 5,966,590        | 3,535,331         | 4,468,336        |
| <b>Annual Net Cost v. Funding</b>                                   |                                           | 2,680,758        | 5,320,618        | (593,118)         | (3,859,084)      |
| <b>Estimated Funds Remaining at Year End</b>                        |                                           | 2,680,758        | 8,001,376        | 7,408,258         | 3,549,174        |

\*The appropriation these three programs include encumbrance rolls from the prior year

### Current Year Spending:

| Account Type                             | Expenses           |                    |
|------------------------------------------|--------------------|--------------------|
| Org                                      | Amended Budget YTD | Actuals            |
| 48502136 - Gibson Longterm Beds          | \$883,953          | \$301,875          |
| 48502135 - Gibson Park MAT               | \$667,015          |                    |
| 48502151 - GCSTOP Response               | \$636,000          | \$453,673          |
| 48502145 - Pregnant & Parenting Recovery | \$397,256          | \$183,852          |
| 48502156 - Opioid Outreach & Education   | \$342,520          | \$50,066           |
| 48503252 - MAT Induction EMS             | \$309,000          |                    |
| 48502110 - Opioid Taskforce Coordinator  | \$149,350          | \$65,156           |
| 48502130 - Naloxone Distribution         | \$100,000          | \$29,700           |
| 48502161 - NCSU MOUD Clinic              | \$100,000          |                    |
| 48502157 - Opioid Syringe Services       | \$91,000           |                    |
| 48502158 - Opioid Transportation         | \$11,226           |                    |
| <b>Total</b>                             | <b>\$3,687,320</b> | <b>\$1,084,323</b> |