

FUND STRUCTURE

Guilford County uses a fund accounting system to account for its operations. This accounting method groups financial activities of common purposes into various "funds." In compliance with the North Carolina Local Government Budget and Fiscal Control Act, the County adopts an annual budget ordinance for all funds except the projects within the Community Development Special Revenue Fund authorized by grant ordinance; certain projects within the County Building Construction, Water and Sewer Construction, and School Capital Outlay Capital Projects Funds authorized by project ordinance; the Internal Service Fund and Trust and Agency Funds.

Shaded funds are included in the annual budget ordinance For FY 2018-19. Other funds are presented for information only to present a complete picture of the County's fund structure.

Fund	Description	Category	Type	Appropriated in Budget Ordinance
GENERAL	Primary operating fund for the County. Accounts for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund.	Governmental	General	Yes
COUNTY BUILDING CONSTRUCTION	Accounts for capital projects in which the assets are retained entirely or in part by the County. (Note: Specific capital project budgets are appropriated by project ordinances. The amount appropriated in this fund in the budget ordinance reflects the County's contribution from the General Fund for various capital needs.)	Governmental	Capital Projects	Partially - annual transfer to Capital Outlay.
RURAL FIRE DISTRICTS	Accounts for voter-approved property taxes levied to provide fire protection services. Separate accounts are established within this fund for each of the 22 fire protection districts.	Governmental	Special Revenue	Yes
ROOM OCCUPANCY/TOURISM DEVELOPMENT TAX	Accounts for occupancy taxes collected from various hotels, motels, and similar establishments in Guilford County. Under North Carolina General Statutes, Chapter 988, Guilford County levies a three percent occupancy tax. The County remits 70% of the net proceeds to the Greensboro/Guilford County Tourism Development Authority and the remaining 30% to the City of High Point.	Governmental	Special Revenue	Yes
INTERNAL SERVICES FUND	Accounts for the County's risk management services provided to other departments of the County on a cost reimbursement basis.	Proprietary	Internal Services	Financial Plan is prepared
WATER & SEWER CONSTRUCTION	Accounts for the construction of water and sewer lines and facilities which are transferred to the cities and towns upon completion.	Governmental	Capital Projects	No
SCHOOL CAPITAL OUTLAY	Accounts for the construction of school buildings and facilities for the Guilford County Board of Education and Guilford Technical Community College.	Governmental	Capital Projects	No - Board approves capital projects at budget adoption.
COMMUNITY DEVELOPMENT FUND	Accounts for projects financed primarily with Community Development Block Grant Funds for rehabilitation and new construction of housing for individuals with low to moderate income levels.	Governmental	Special Revenue	No
LAW ENFORCEMENT OFFICER'S SPECIAL SEPARATION ALLOWANCE	Accounts for the activities of a single employer, public employee retirement system, which accumulates resources for pension benefit payments to qualified law enforcement officers.	Fiduciary	Pension Trust	No

Fund	Description	Category	Type	Appropriated in Budget Ordinance
TAX COLLECTION	Accounts for property, occupancy, and/or privilege taxes collected by the County Tax Collector in his/her capacity as agent for various municipalities, a special district, and an authority.	Fiduciary	Agency	No
FINES & FORFEITURES	Accounts for fines and forfeitures collected by the County that are required to be remitted to the Guilford County Board of Education.	Fiduciary	Agency	No
REPRESENTATIVE PAYEE	Accounts for funds deposited with the Mental Health and Social Services Departments for the benefit of specified clients being served by the County.	Fiduciary	Agency	No
NC TREASURER'S VEHICLE INTEREST	Accounts for three percent additional interest collected on the first month's interest assessed on delinquent registered motor vehicle property taxes as per House Bill 1779. The additional interest is remitted to the NC Department of State Treasurer monthly and will be used by the Division of Motor Vehicles to create a combined motor vehicle registration renewal and property tax collection system.	Fiduciary	Agency	No

**Guilford County
FY 2018-19 Budget
Funds Matrix**

Department	General Fund	Room Occupancy/ Tourism Development	Fire Funds	County Building Construction Fund	Total	Internal Services Financial Plan
General Government						
Budget & Management	\$ 699,810				\$ 699,810	
Clerk to Board	\$ 380,166				\$ 380,166	
County Administration	\$ 1,422,349				\$ 1,422,349	
County Attorney	\$ 2,393,928				\$ 2,393,928	
County Commissioners	\$ 493,887				\$ 493,887	
Elections	\$ 1,930,157				\$ 1,930,157	
Finance	\$ 2,831,875				\$ 2,831,875	
Human Resources	\$ 9,057,037				\$ 9,057,037	
Internal Audit	\$ 564,783				\$ 564,783	
Purchasing	\$ 324,662				\$ 324,662	
Register of Deeds	\$ 2,287,330				\$ 2,287,330	
Tax	\$ 6,703,018				\$ 6,703,018	
	\$ 29,089,002	\$ -	\$ -	\$ -	\$ 29,089,002	\$ -
Education - Operating & Capital Funds						
Guilford County & Charter Schools	\$ 208,610,398				\$ 208,610,398	
Guilford Technical Community College	\$ 17,650,000				\$ 17,650,000	
	\$ 226,260,398	\$ -	\$ -	\$ -	\$ 226,260,398	\$ -
Community Service						
Cooperative Extension Service	\$ 741,711				\$ 741,711	
Culture & Libraries	\$ 1,844,077				\$ 1,844,077	
Economic Devel & Assistance	\$ 1,553,500				\$ 1,553,500	
Parks & Open Space	\$ 4,440,525				\$ 4,440,525	
Planning & Development	\$ 809,409				\$ 809,409	
Soil & Water Conservation	\$ 310,872				\$ 310,872	
Solid Waste	\$ 1,603,047				\$ 1,603,047	
Room Occupany/Tourism Development	\$ -	\$ 6,500,000			\$ 6,500,000	
	\$ 11,303,141	\$ 6,500,000	\$ -	\$ -	\$ 17,803,141	\$ -
Debt Repayment						
Repay Borrowed Funds - Infrastructure	\$ 95,458,012				\$ 95,458,012	
	\$ 95,458,012	\$ -	\$ -	\$ -	\$ 95,458,012	\$ -
Human Services						
Child Support Enforcement	\$ 6,554,515				\$ 6,554,515	
Coordinated Services	\$ 1,379,228				\$ 1,379,228	
Mental Health	\$ 9,674,000				\$ 9,674,000	
Public Assistance Mandates	\$ 2,552,365				\$ 2,552,365	
Public Health	\$ 36,231,901				\$ 36,231,901	
Social Services	\$ 59,855,703				\$ 59,855,703	
Transportation-Human Serv	\$ 1,640,355				\$ 1,640,355	
Veterans' Services	\$ 198,363				\$ 198,363	
	\$ 118,086,430	\$ -	\$ -	\$ -	\$ 118,086,430	\$ -

**Guilford County
FY 2018-19 Budget
Funds Matrix**

Department	General Fund	Room Occupancy/ Tourism Development	Fire Funds	County Building Construction Fund	Total	Internal Services Financial Plan
Public Safety						
Animal Services	\$ 4,134,716				\$ 4,134,716	
Court Alternatives	\$ 2,627,589				\$ 2,627,589	
Emergency Services	\$ 30,861,426				\$ 30,861,426	
Family Justice Center	\$ 630,604				\$ 630,604	
Inspections	\$ 2,379,363				\$ 2,379,363	
Law Enforcement	\$ 68,292,978				\$ 68,292,978	
Other Protection	\$ 1,017,436				\$ 1,017,436	
Security	\$ 2,173,363				\$ 2,173,363	
Fire Districts	\$ -		\$ 20,510,962		\$ 20,510,962	
	\$ 112,117,475	\$ -	\$ 20,510,962	\$ -	\$ 132,628,437	\$ -
Facilities	\$ 10,479,263				\$ 10,479,263	
Fleet Operation	\$ 1,305,536				\$ 1,305,536	
Information Services	\$ 10,213,743				\$ 10,213,743	
Transfer to Capital Building Fund	\$ 2,000,000			\$ 2,000,000	\$ 4,000,000	
Risk Retention - Liability, Wk Comp, Property	\$ -				\$ -	\$ 3,291,641
Health Care & Wellness	\$ -				\$ -	\$ 42,560,138
	\$ 23,998,542	\$ -	\$ -	\$ 2,000,000	\$ 25,998,542	\$ 45,851,779
SUB-TOTAL	\$ 616,313,000	\$ 6,500,000	\$ 20,510,962	\$ 2,000,000	\$ 645,323,962	\$ 45,851,779
Less Interfund Transfers					\$ (2,000,000)	
NET TOTAL					\$ 643,323,962	
SOURCES OF FUNDS						
Property Taxes	\$ 372,870,000		\$ 15,765,638		\$ 388,635,638	
Federal & State Funds	\$ 66,595,893				\$ 66,595,893	
Sales Taxes	\$ 90,975,000		\$ 3,461,091		\$ 94,436,091	
User Charges	\$ 39,864,419				\$ 39,864,419	\$ 43,345,574
Other	\$ 14,997,401	\$ 6,500,000		\$ 2,000,000	\$ 23,497,401	\$ 40,000
Fund Balance	\$ 31,010,287		\$ 1,284,233		\$ 32,294,520	\$ 2,466,205
SUB-TOTAL	\$ 616,313,000	\$ 6,500,000	\$ 20,510,962	\$ 2,000,000	\$ 645,323,962	\$ 45,851,779
Less Interfund Transfers					\$ (2,000,000)	
NET TOTAL					\$ 643,323,962	