

**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 2019-20. Other funds are presented for information only to present a complete picture of the County's fund structure.

<b>Fund</b>	<b>Description</b>	<b>Category</b>	<b>Type</b>	<b>Appropriated in Budget Ordinance</b>
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 2019-20 Budget  
Funds Matrix**

Department	General Fund	Room Occupancy/ Tourism Development	Fire Funds	County Building Construction Fund	Total	Internal Services Financial Plan
<b>General Government</b>						
Budget and Management	\$ 726,315				\$ 726,315	
Clerk to the Board	\$ 466,207				\$ 466,207	
County Administration	\$ 1,544,356				\$ 1,544,356	
County Attorney	\$ 2,589,839				\$ 2,589,839	
County Commissioners	\$ 974,398				\$ 974,398	
Elections	\$ 2,497,614				\$ 2,497,614	
Finance	\$ 2,736,368				\$ 2,736,368	
Human Resources	\$ 10,685,800				\$ 10,685,800	
Internal Audit	\$ 624,200				\$ 624,200	
Purchasing	\$ 330,815				\$ 330,815	
Register of Deeds	\$ 2,330,846				\$ 2,330,846	
Tax	\$ 6,781,947				\$ 6,781,947	
	<b>\$ 32,288,705</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 32,288,705</b>	<b>\$ -</b>
<b>Education - Operating &amp; Capital Funds</b>						
Guilford County & Charter Schools	\$ 212,726,926				\$ 212,726,926	
Guilford Technical Community College	\$ 17,650,000				\$ 17,650,000	
	<b>\$ 230,376,926</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 230,376,926</b>	<b>\$ -</b>
<b>Community Service</b>						
Cooperative Extension Service	\$ 706,164				\$ 706,164	
Culture & Libraries	\$ 1,834,277				\$ 1,834,277	
Economic Develop & Assistance	\$ 1,133,350				\$ 1,133,350	
Recreation (Parks)	\$ 4,458,312				\$ 4,458,312	
Planning and Development	\$ 869,520				\$ 869,520	
Soil & Water Conservation	\$ 318,820				\$ 318,820	
Solid Waste	\$ 1,674,331				\$ 1,674,331	
Room Occupany/Tourism Development	\$ -	\$ 7,500,000			\$ 7,500,000	
	<b>\$ 10,994,774</b>	<b>\$ 7,500,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 18,494,774</b>	<b>\$ -</b>
<b>Debt Repayment</b>						
Debt Repayment	\$ 96,079,655				\$ 96,079,655	
	<b>\$ 96,079,655</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 96,079,655</b>	<b>\$ -</b>
<b>Human Services</b>						
Child Support Enforcement	\$ 6,747,354				\$ 6,747,354	
Coordinated Services	\$ 1,274,437				\$ 1,274,437	
Mental Health	\$ 9,674,000				\$ 9,674,000	
Public Assistance Mandates	\$ 2,391,076				\$ 2,391,076	
Public Health	\$ 36,518,294				\$ 36,518,294	
Social Services	\$ 60,952,208				\$ 60,952,208	
Transportation-Human Serv	\$ 1,122,950				\$ 1,122,950	
Veteran Services	\$ 281,017				\$ 281,017	
	<b>\$ 118,961,336</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 118,961,336</b>	<b>\$ -</b>

**Guilford County  
FY 2019-20 Budget  
Funds Matrix**

Department	General Fund	Room Occupancy/ Tourism Development	Fire Funds	County Building Construction Fund	Total	Internal Services Financial Plan
<b>Public Safety</b>						
Animal Services	\$ 4,235,302				\$ 4,235,302	
Court Alternatives	\$ 2,883,116				\$ 2,883,116	
Emergency Services	\$ 32,698,734				\$ 32,698,734	
Family Justice Center	\$ 819,086				\$ 819,086	
Inspections	\$ 2,537,285				\$ 2,537,285	
Law Enforcement	\$ 69,295,243				\$ 69,295,243	
Other Protection/Court Services	\$ 1,080,748				\$ 1,080,748	
Security	\$ 2,540,574				\$ 2,540,574	
Fire Districts	\$ -		\$ 20,759,318		\$ 20,759,318	
	<b>\$ 116,090,088</b>	<b>\$ -</b>	<b>\$ 20,759,318</b>	<b>\$ -</b>	<b>\$ 136,849,406</b>	<b>\$ -</b>
Facilities	\$ 10,336,634				\$ 10,336,634	
Fleet Operation	\$ 1,096,999				\$ 1,096,999	
Information Services	\$ 11,164,933				\$ 11,164,933	
Transfer for Future Capital Needs	\$ 1,011,000			\$ 1,011,000	\$ 2,022,000	
Risk Retention - Liability, Wk Comp, Property	\$ -				\$ -	\$ 3,302,411
Health Care & Wellness	\$ -				\$ -	\$ 47,096,065
	<b>\$ 23,609,566</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,011,000</b>	<b>\$ 24,620,566</b>	<b>\$ 50,398,476</b>
<b>SUB-TOTAL</b>	<b>\$ 628,401,050</b>	<b>\$ 7,500,000</b>	<b>\$ 20,759,318</b>	<b>\$ 1,011,000</b>	<b>\$ 657,671,371</b>	<b>\$ 50,398,476</b>
<b>Less Interfund Transfers</b>					<b>\$ (1,011,000)</b>	
<b>NET TOTAL</b>					<b>\$ 656,660,371</b>	
<b>SOURCES OF FUNDS</b>						
Property Taxes	\$ 380,850,000		\$ 16,254,828		\$ 397,104,828	
Federal & State Funds	\$ 67,731,883				\$ 67,731,883	
Sales Taxes	\$ 90,975,000		\$ 3,634,130		\$ 94,609,130	
User Charges	\$ 43,933,858				\$ 43,933,858	\$ 42,307,047
Other	\$ 14,509,193	\$ 7,500,000		\$ 1,011,000	\$ 23,020,193	\$ 390,000
Fund Balance	\$ 30,401,116		\$ 870,360		\$ 31,271,476	\$ 7,701,429
<b>SUB-TOTAL</b>	<b>\$ 628,401,050</b>	<b>\$ 7,500,000</b>	<b>\$ 20,759,318</b>	<b>\$ 1,011,000</b>	<b>\$ 657,671,368</b>	<b>\$ 50,398,476</b>
<b>Less Interfund Transfers</b>					<b>\$ (1,011,000)</b>	
<b>NET TOTAL</b>					<b>\$ 656,660,368</b>	