

Motion to Adopt the FY2027 Guilford County Budget Ordinance, Related Budget Provisions, and Tax Rates

Since the presentation of the recommended budget on May 7 and the public hearing on June 4, **Senate Bill 889 was enacted into law**, placing a moratorium on Guilford County's state-mandated reappraisal. Accordingly, revisions to the budget were made to comply with the requirements of the new law while maintaining compliance with North Carolina General Statute 159.

I move to **Adopt** the Fiscal Year 2027 Guilford County Budget, along with related Budget and Capital Project Ordinances, as amended to incorporate final Board changes and related items, including:

- All related provisions as included in the County Manager's recommended budget and revisions to the recommended budget to comply with SB 889 outlined in **Exhibit A**.
- The following Board of Commissioners adjustments and revenue changes as outlined below and in **Exhibit B**.
- Approve the allocation of \$1,780,000 for Community Based Organizations for consideration and selection in a future 2026 Board of Commissioner's meeting.
- Consider funding awards in the General Fund for Community Based Organizations included in the County's base operating budget under **Exhibit C** under a separate vote to allow recusals pursuant to North Carolina General Statute, Section 14-234.3 and other applicable laws or policies.
- The Fiscal Year 2027 Guilford County Budget Ordinance (**Exhibit D**).
- The following Project Ordinances:
 - FY2027 ERP Optimization
 - FY2027 Emergency Services Vehicle Replacement
 - FY2027 Fleet Vehicle Replacement
 - FY2027 Law Enforcement Vehicle Replacement
 - FY2027 Workstation, Network Switches and Server Replacements
 - LE Body-worn Camera Lease Purchase
 - Law Enforcement Facilities and Renovations
 - Park Facilities and Renovations
 - County Elevator Replacement
 - Greensboro Courthouse Renovations
 - Women and Children's Residential Recovery Center
 - County Facilities and Renovations
 - FY27 GTCC Capital Outlay

- GTCC Aviation Building 2
- GTCC High Point Health Sciences Building
- GTCC High Point Skills Trade Center
- GTCC Center for Advanced Manufacturing Renovation
- GTCC BioProcess Manufacturing Renovation
- The following Grant Ordinances:
 - FY26-28 GCC FJC Enhanced Coordination Grant (Amend)
 - FY27 DWI Taskforce Grant
 - FY27 GCC VAWA/FJC Grant
 - FY27-28 FJC GSO Navigator Grant
- Set the general Guilford County tax rate for FY2027 at 78.95 cents per \$100 of assessed valuation
- Set the FY2027 Fire Special District, Fire Protection District, and Fire Service District Overlay tax rates at the rates included in the attached Guilford County Budget Ordinances.
- Adopt a resolution to direct the expenditure of opioid settlement funds, authorizing \$164,406 in expenditures for Opioid Community Engagement & Taskforce Coordinator, \$100,000 in expenditures for Naloxone Distribution, \$615,000 for Medication Assisted Treatment at the Rev. Prince Edward Graves Residential Recovery Center, \$557,470 for Long-term group living recovery beds at Gibson Park, \$636,000 for GCSTOP Post Overdose and Response Team and OUD Clinic, \$306,411 for EMS MAT Induction Program, \$301,547 for Community Outreach and Education, \$91,000 for Syringe Service Program, \$100,000 for NC Survivor’s Union Harm Reduction Clinic, and \$25,000 for GCSTOP Post overdose response team transportation. **(Exhibit E)**
- Approve the cancelation of the ARPA contract for the Summerfield Water Infrastructure project and allocate the unspent funding to the County Operating Expenses project, as a substitute project, as defined by the previous reporting to the US Treasury.
- Approve Fiscal Year 2026 year-end budget transfers and amendments included in **Exhibit F**.
- Adopt a resolution designating certain general funds available in FY2026 as committed fund balance for School Capital Funding and Future Debt Service totaling \$47,273,000 **(Exhibit G)**.
- Adopt a resolution to formalize a name change to the Health and Human Services Agency and authorize staff to take all necessary action to update the name where it appears **(Exhibit H)**.

**FY2027 Budget
Changes to Recommended Budget**

**Exhibit A-1
Staff Changes**

The following changes to the County Manager's recommended budget **are incorporated into the FY2026-27 Budget ordinance.**

	EXPENSE	REVENUE	COUNTY \$ IMPACT	POSITIONS
Manager's Recommended Budget	\$ 935,455,000	\$ 935,455,000	\$ -	3,069.75

General Government

Due to the enactment of SB 889, the assessed values from the 2026 tax reappraisal is paused until January 1, 2027. This moratorium results in a reduction in property taxes generated.

Property tax revenue generated based on the revised assessed values at \$0.7305.	\$ -	\$ (92,716,000)	\$ 92,716,000	-
Transfer from Community Development Fund, from ARPA Investment Earnings, to support general county operations.	\$ -	\$ 593,073	\$ (593,073)	-

K-12 Education

Over the past nine (9) months, staff from Guilford County Schools and the County collaborated to develop a multi-year funding plan. Since the presentation of the Manager's proposed budget on May 7, 2026, the General Assembly enacted SB 889, which requires revisions to the proposed budget. SB 889 prohibits property values assessed in connection with the County's 2026 revaluation from taking effect. Instead, it requires that the County continue using previously assessed values. Due to the major reduction in the tax base that this causes, the developed multi-year plan is revised, necessitating the following reductions.

Local current operating expenses	\$ (7,900,000)	\$ -	\$ (7,900,000)	-
Classified pay plan	\$ (9,000,000)	\$ -	\$ (9,000,000)	-
Technology Program	\$ (5,000,000)	\$ -	\$ (5,000,000)	-
Non-Bond eligible capital replacement	\$ (1,300,000)	\$ -	\$ (1,300,000)	-
Debt Service Leveling plan based on adjusting timing of planned debt issuances	\$ (33,500,000)	\$ -	\$ (33,500,000)	-

**FY2027 Budget
Changes to Recommended Budget**

**Exhibit A-1
Staff Changes**

	EXPENSE	REVENUE	COUNTY \$ IMPACT	POSITIONS
Community College				
Over the past six (6) months, staff from Guilford Technical Community College and the County worked to develop a responsible multi-year funding plan to provide predictability and address the needs of the community college and align with workforce development demands. To align with revenues generated based on assessed values imposed by SB 889, the following reductions are recommended:				
Local current operating expenses	\$ (1,547,000)	\$ -	\$ (1,547,000)	-
Capital Outlay	\$ (1,200,000)	\$ -	\$ (1,200,000)	-
Debt Service Transfer	\$ (981,240)	\$ -	\$ (981,240)	-
County				
Countywide (All Departments)				
Adjust compensation maintenance program and align with Phase 1 positions versus budgeting countywide at 2%.	\$ (474,316)	\$ (216,817)	\$ (257,499)	-
Increase lapsed salary credit to increase funding to support compensation maintenance program.	\$ (1,926,049)	\$ -	\$ (1,926,049)	-
Planning and Development				
Small Area Planning to prepare for growth from economic development	\$ (150,000)	\$ -	\$ (150,000)	-
Inspection				
Residential code compliance program	\$ (238,014)	\$ -	\$ (238,014)	(1.00)
Law Enforcement				
Amended Jamestown contract for enhanced services (reduction to 4 officers)	\$ (86,955)	\$ (44,318)	\$ (42,637)	(1.00)
Remove County transfer for funding for 1 DWI position.	\$ (91,721)	\$ -	\$ (91,721)	

FY2027 Budget

Changes to Recommended Budget

Staff Changes

	EXPENSE	REVENUE	COUNTY \$ IMPACT	POSITIONS
Move funding for body camera funding to debt service (\$400,000) and moved funding to ARPA Investment Earnings (\$800,000)	\$ (1,200,000)	\$ -	\$ (1,200,000)	-
Information Technology				
ERP Replacement	\$ (3,000,000)	\$ -	\$ (3,000,000)	-
Computers, Servers, and Switch Replacements	\$ (1,500,000)	\$ -	\$ (1,500,000)	-
Reduction in professional services	\$ (74,505)	\$ -	\$ (74,505)	-
Homeless Services				
Street Outreach and Emergency Sheltering	\$ (1,000,000)	\$ -	\$ (1,000,000)	-
Additional full year funding for the Tenant Education, Advocacy, and Mediation Program is recommended to be funded out of ARPA Enabled funding.	\$ (442,954)	\$ -	\$ (442,954)	-
Budget				
Consulting Services to Develop a Fee Schedule Philosophy	\$ (30,000)	\$ -	\$ (30,000)	-
CBO Allocation to align with 0.02% of the General Fund Budget	\$ (90,000)	\$ -	\$ (90,000)	-
Reduction of two (2) grant specialists	\$ (170,478)	\$ (154,965)	\$ (15,513)	-
Cooperative Extension				
Continue Food Security Program (2) utilizing ARPA Investment Earnings.	\$ -	\$ 165,688	\$ (165,688)	-
Continue the digital literacy program	\$ 74,505	\$ -	\$ 74,505	-
Culture - Libraries				
Maintain prior year funding models.	\$ (221,913)	\$ -	\$ (221,913)	-

FY2027 Budget

Exhibit A-1

Changes to Recommended Budget

Staff Changes

	EXPENSE	REVENUE	COUNTY \$ IMPACT	POSITIONS
Tax				
Increase transfer to Tax Revaluation Fund to provide additional support to comply SB 889.	\$ 230,000	\$ -	\$ 230,000	-
Family Justice Center				
Align transfer to Grants fund with adjusted personnel costs	\$ (2,664)	\$ -	\$ (2,664)	-
County Attorney's Office				
Reduction of two (2) County Attorney positions	\$ (292,936)	\$ -	\$ (292,936)	(2.00)
Parks and Recreation				
Reduction of two (2) Ground Maintenance positions	\$ (113,967)	\$ -	\$ (113,967)	(2.00)
Public Health				
Reduction of three (3) environmental health positions	\$ (262,482)	\$ -	\$ (262,482)	(3.00)
Anticipated reduction in outside funding for the Family Connects program	\$ -	\$ (727,651)	\$ 727,651	-
Continue Family Connects program utilizing ARPA Investment Earnings.	\$ -	\$ 736,041	\$ (736,041)	-
Alignment of revenues to expenses for programs with 0% county funding	\$ -	\$ (68,119)	\$ 68,119	-
Shift public health positions to MedMax funding	\$ -	\$ 1,703,123	\$ (1,703,123)	-

FY2027 Budget

Changes to Recommended Budget

Exhibit A-1

Staff Changes

	EXPENSE	REVENUE	COUNTY \$ IMPACT	POSITIONS
Social Services				
Reduction of two (2) paralegal positions	\$ (160,644)	\$ (80,322)	\$ (80,322)	(2.00)
Reduction of two (2) eligibility caseworkers	\$ (130,924)	\$ (65,462)	\$ (65,462)	(2.00)
Reduction of two (2) Social Worker II placement positions - Adult Placement	\$ (152,186)	\$ (76,093)	\$ (76,093)	(2.00)
Reduction of two (2) protective services social workers - Guardianship	\$ (169,690)	\$ (84,845)	\$ (84,845)	(2.00)
Alignment of revenue with estimated reimbursements	\$ -	\$ (770,211)	\$ 770,211	-
Continue DSS/FJC positions (8) utilizing ARPA Investment Earnings.	\$ -	\$ 388,552	\$ (388,552)	-
Identified reduction to operating budget	\$ (116,000)	\$ (58,000)	\$ (58,000)	-
HHS - Administration				
Reduction of funding for advancing livable communities and support for aging population	\$ (75,000)	\$ -	\$ (75,000)	-
Reduction in contract services	\$ (30,000)	\$ -	\$ (30,000)	-
County Administration				
Reduction of one (1) Clean Energy position and funding for an energy audit.	\$ (172,166)	\$ -	\$ (172,166)	(1.00)
Economic Development				
The FY2027 Recommended Budget originally included an \$85,327 incentive payment for Prepac Manufacturing. This payment has been removed due to changes in the company's employment levels impacting eligibility under the agreement.	\$ (85,327)	\$ -	\$ (85,327)	-
A reduction in estimated incentive payments due to a decrease in assessed values	\$ (500,000)	\$ -	\$ (500,000)	-

**FY2027 Budget
Changes to Recommended Budget**

**Exhibit A-1
Staff Changes**

	EXPENSE	REVENUE	COUNTY \$ IMPACT	POSITIONS
Child Support Enforcement				
Alignment of revenues with expenses	\$ -	\$ (46,674)	\$ 46,674	
Debt Service				
Adjusted Capital Improvement Plan	\$ (10,826,658)	\$ -	\$ (10,826,658)	
Transfer to debt services for body camera replacement program	\$ 400,000	\$ -	\$ 400,000	
Behavioral Health				
Reduction in the Cone Health Behavioral Health Services Agreement based on updated contract and operational cost projections	\$ (149,316)	\$ -	\$ (149,316)	-
Veteran Services				
Correct CPI reduction for services provided by department	\$ 5,600	\$ -	\$ 5,600	-
County Manager's Changes Total	\$ (83,655,000)	\$ (91,523,000)	\$ 7,868,000	(17.00)
			<i>Increase in Fund Balance</i>	
Subtotal Including All Changes	\$ 851,800,000	\$ 843,932,000	\$ 7,868,000	3,052.75
Manager's Revised General Fund Budget	\$ 851,800,000	\$ 851,800,000	\$ -	3,052.75

**FY2027 Budget
Changes to Recommended Budget**

**Exhibit A-2
Staff Changes**

The following changes to the County Manager's recommended budget are incorporated into the **FY2026-27 Budget ordinance**.

Debt Service Fund	EXPENSE	REVENUE	\$ IMPACT	POSITIONS
Manager's Recommended Budget (REVISED)	\$ 139,515,298	\$ 139,515,298	\$ -	-
County - Reduced Capital Improvement Plan (transfer from General Fund)	\$ (10,827,898)	\$ (10,827,898)	\$ -	-
K-12 Education - Increased the utilization of investment earnings on bond proceeds from \$2 million to \$6 million to reduce the impact on the General Fund transfer to align with the debt service plan.	\$ 4,015,625	\$ 4,015,625	\$ -	-
K-12 Education - Utilizing Investment Earnings from Honor School Capital to support debt service	\$ 1,300,000	\$ 1,300,000	\$ -	-
K-12 Education - Adjustments to planned \$2 billion bond program, resulting in a reduction in the transfer from the General Fund	\$ (5,304,000)	\$ (5,304,000)	\$ -	-
Funding body camera replacements as debt service	\$ 1,200,000	\$ 1,200,000	\$ -	-
County - Align expenses with revised debt issuance schedule	\$ 383,656	\$ -	\$ 383,656	-
County Manager's Changes Total	\$ (9,232,617)	\$ (9,616,273)	\$ 383,656	-
Total Including All Changes	\$ 130,282,681	\$ 130,282,681	\$ -	-
Tax Revaluation Fund	EXPENSE	REVENUE	\$ IMPACT	POSITIONS
Manager's Recommended Budget (REVISED)	\$ 625,000	\$ 625,000	\$ -	-
Increase the transfer from the General Fund to comply with SB 889 for technology and operations.	\$ 230,000	\$ 230,000	\$ -	-
County Manager's Changes Total	\$ 230,000	\$ 230,000	\$ -	-
Total Including All Changes	\$ 855,000	\$ 855,000	\$ -	-

FY2027 Budget

Changes to Recommended Budget

**Exhibit A-2
Staff Changes**

INTERNAL SERVICE FUND	EXPENSE	REVENUE	\$ IMPACT	POSITIONS
Manager's Recommended Budget (REVISED)	\$ 65,609,243	\$ 65,609,243	\$ -	-
Reduction of ADA Compliance Officer	\$ (126,859)	\$ (126,859)	\$ -	(1.00)
Greene Street Restoration				
Carry forward funding for Greene Street restoration, funded with received insurance proceeds.	\$ 1,148,579	\$ 1,148,579	\$ -	-
County Manager's Changes Total	\$ 1,021,720	\$ 1,021,720	\$ -	(1.00)
Total Including All Changes	\$ 66,630,963	\$ 66,630,963	\$ -	(1.00)

OPIOID SETTLEMENT FUND	EXPENSE	REVENUE	\$ IMPACT	POSITIONS
Manager's Recommended Budget (REVISED)	\$ 3,693,451	\$ 3,693,451	\$ -	-
Adjust compensation maintenance program and align with Phase 1 positions versus budgeting countywide at 2%.	\$ (4,170)	\$ (4,170)	\$ -	-
County Manager's Changes Total	\$ (4,170)	\$ (4,170)	\$ -	-
Total Including All Changes	\$ 3,689,281	\$ 3,689,281	\$ -	-

FY2027 Budget
Changes to Recommended Budget

Exhibit A-2
Staff Changes

RURAL FIRE DISTRICT FUND	EXPENSE	REVENUE	\$ IMPACT	POSITIONS
Manager's Recommended Budget (REVISED)	\$ 39,912,350	\$ 39,912,350	\$ -	-
Alamance FPSD	\$ 54	\$ 54	\$ -	-
Central Piedmont FPSD	\$ (44,979)	\$ (44,979)	\$ -	-
Colfax FPSD	\$ (151,000)	\$ (151,000)	\$ -	-
High Point: Deep River No. 18 FPSD	\$ -	\$ -	\$ -	-
Fire Protection Service Dist. No 1 FPSD	\$ (18,000)	\$ (18,000)	\$ -	-
Friedens No. 28 FPSD	\$ (105,000)	\$ (105,000)	\$ -	-
Gibsonville FPD	\$ (3,000)	\$ (3,000)	\$ -	-
Guil-Rand FPSD	\$ 3,000	\$ 3,000	\$ -	-
Julian FPSD	\$ (15,600)	\$ (15,600)	\$ -	-
Kimesville FPD	\$ (27,000)	\$ (27,000)	\$ -	-
McLeansville FPSD	\$ 443,000	\$ 443,000	\$ -	-
Mt Hope FPSD	\$ (221,000)	\$ (221,000)	\$ -	-
Northeast FPSD	\$ 392,056	\$ 392,056	\$ -	-
Oak Ridge FPSD	\$ 61	\$ 61	\$ -	-
Pinecroft Sedgefield FPSD	\$ 202,216	\$ 202,216	\$ -	-
Rankin No. 13 FPSD	\$ 496,000	\$ 496,000	\$ -	-
Southeast FPSD	\$ (49,000)	\$ (49,000)	\$ -	-
Stokesdale FPD	\$ 109,000	\$ 109,000	\$ -	-
Summerfield FPSD	\$ 289,000	\$ 289,000	\$ -	-
Whitsett FPSD	\$ (310,000)	\$ (310,000)	\$ -	-
Greensboro: Guilford College FPSD*	\$ -	\$ -	\$ -	-
Greensboro: PTIA FPSD*	\$ -	\$ -	\$ -	-
Greensboro District 14 FPSD	\$ -	\$ -	\$ -	-
County Manager's Changes Total	\$ 989,808	\$ 989,808	\$ -	-
Total Including All Changes	40,902,158	40,902,158	-	-

**FY2027 Budget
Changes to Recommended Budget**

**Exhibit A-2
Staff Changes**

County Building Construction Fund	EXPENSE	REVENUE	\$ IMPACT	POSITIONS
Manager's Recommended Budget (REVISED)	\$ 22,124,865	\$ 22,124,865	\$ -	-
Reduction of Capital Project Managers	\$ -	\$ -	\$ -	(3.00)
Law Enforcement Body worn Camera Lease Purchase				
Establish project ordinance for the 10 year lease and authorize the transfer from the General Fund to the Debt Service fund to pay the first year's debt service payment	\$ 13,317,705	\$ 13,317,705	\$ -	-
Project Ordinances				
ERP Optimization	\$ (5,000,000)	\$ (5,000,000)	\$ -	-
County Capital Renovations (Transfer from General Fund)	\$ (1,000,000)	\$ (1,000,000)	\$ -	-
FY2027 Workstation, Network Switches and Server Replacements	\$ (326,308)	\$ (326,308)	\$ -	-
Law Enforcement Facilities and Renovations (bond proceeds)	\$ 5,000,000	\$ 5,000,000	\$ -	-
Park Facilities and Renovations (bond proceeds)	\$ 15,000,000	\$ 15,000,000	\$ -	-
County Elevator Replacement (bond proceeds)	\$ 5,900,000	\$ 5,900,000	\$ -	-
Greensboro Courthouse Renovations (bond proceeds)	\$ 1,500,000	\$ 1,500,000	\$ -	-
Women's and Children's Residential Recovery Facility (bond proceeds)	\$ 10,000,000	\$ 10,000,000	\$ -	-
County Facilities and Renovations (bond proceeds)	\$ 37,600,000	\$ 37,600,000	\$ -	-
County Manager's Changes Total	\$ 81,991,397	\$ 81,991,397	\$ -	(3.00)
Total Including All Changes	\$ 104,116,262	\$ 104,116,262	\$ -	(3.00)

FY2027 Budget

Changes to Recommended Budget

The following changes to the County Manager's recommended budget **are incorporated into the FY2026-27 Budget ordinance.**

	EXPENSE	REVENUE	COUNTY \$ IMPACT	POSITIONS
Manager's Revised Recommended Budget	\$ 851,800,000	\$ 851,800,000	\$ -	3,052.75
General Government				
Tax rate adjustment to \$0.7895 per \$100 of assessed valuation	\$ -	\$ 44,280,000	\$ (44,280,000)	-
K-12 Education				
Local current operating expenses	\$ 3,800,000	\$ -	\$ 3,800,000	-
Debt service plan to fund the voter approved \$2.0 billion school bond program.	\$ 26,900,000	\$ -	\$ 26,900,000	-
Community College				
Funding to support the lease at Union Square for Allied Health Program.	\$ 300,000	\$ -	\$ 300,000	-
Funding to support full \$57.4 million Capital Improvement Plan	\$ 980,000	\$ -	\$ 980,000	-
Funding to support capital outlay	\$ 1,000,000	\$ -	\$ 1,000,000	-
Homeless Services				
Additional full year funding for the Tenant Education, Advocacy, and Mediation Program is recommended to be sustained with recurring revenue.	\$ 442,954	\$ -	\$ 442,954	-
Information Technology				
Fund the ERP replacement for Human Resources, to fund year 1 of a multi-year plan.	\$ 2,000,000	\$ -	\$ 2,000,000	-
Fund replacements of end of life computers, servers, and switches with recurring revenue.	\$ 1,173,692	\$ -	\$ 1,173,692	-

**FY2027 Budget
Changes to Recommended Budget**

**Exhibit B
BoCC Changes**

	EXPENSE	REVENUE	COUNTY \$ IMPACT	POSITIONS
Cooperative Extension				
Continue Food Security Program (2) to be sustained with recurring revenue. Decrease transfer from Community Development Fund.	\$ -	\$ (165,688)	\$ 165,688	-
Debt Services				
Fund body camera replacements with recurring revenue	\$ 800,000	\$ -	\$ 800,000	-
Social Services				
Continue DSS/FJC positions (8) to be sustained with recurring revenue. Decrease transfer from Community Development Fund.	\$ -	\$ (388,552)	\$ 388,552	-
Public Health				
Continue Family Connects program to be sustained with recurring revenue. Decrease transfer from Community Development Fund.	\$ -	\$ (736,041)	\$ 736,041	-
General Government				
Reduce allocation of ARPA Investment Earnings utilized to balance the budget. Decrease transfer from Community Development Fund.	\$ -	\$ (593,073)	\$ 593,073	-
County Manager's Changes Total	\$ 37,396,646	\$ 42,396,646	\$ (5,000,000)	-
			<i>Decrease in Fund Balance</i>	
Subtotal Including All Changes	\$ 889,196,646	\$ 894,196,646	\$ (5,000,000)	3,052.75
Manager's Revised General Fund Budget	\$ 889,196,646	\$ 889,196,646	\$ -	3,052.75

Individual CBO allocations will be brought before the Board of County Commissioners at a future meeting totaling \$1,780,000

Pursuant to Session Law 2021-191 (and other associated laws) including, Section 14-234.3, which prohibits public officials who also serve as directors, officers, or governing board members for non-profits from participating in making or administering any contracts with those non-profits.

When a governing board considers a contract with a non-profit, including any award of money, board members involved with that non-profit must recuse themselves from any deliberation and record their recusal with the clerk. This recusal process meets the governing board members' duty to vote and recusal procedure requirements.

The recusal vote will excuse each board member from deliberation and voting on appropriations and expenditures for the non-county, economic development, and social impact agencies due to a conflict of interest.

- 1) Internation Civil Rights Museum \$200,000
(excludes.Alston)
- 2) Greensboro Area Chamber of Commerce \$200,000
(excludes.Alston)
- 3) Forward High Point \$65,000
(excludes.Foster)
- 4) High Point Market Authority \$125,000
(excludes.Foster)

Exhibit D

**GUILFORD COUNTY
FISCAL YEAR 2027**

An ordinance making appropriations for the operation of Guilford County for the Fiscal Year 2026-2027.

BE IT ORDAINED by the Board of County Commissioners for Guilford County, North Carolina this the 25th day of June, 2026:

Section 1: *General Fund Appropriation & Revenue*

The following amounts are hereby appropriated and revenues estimated to be available in the General Fund for the operation of the County government and its activities for the fiscal year beginning July 1, 2026 and ending June 30, 2027.

NOTE: The Board of Commissioners adopts at the Department level unless specified otherwise.

APPROPRIATION

Health & Human Services Agency	\$ 163,494,653
<i>Adopted at the Health & Human Services level. For informational purposes only:</i>	
<i>HHS Admin: \$333,087 Public Health: \$55,868,901 Social Services: \$107,292,665</i>	
Law Enforcement	98,939,236
Emergency Services	48,260,589
County – Debt Services (Capital, Vehicles, Equipment)	24,319,439
Information Technology	21,907,442
General Services	14,609,851
Human Resources	13,738,372
Behavioral Health	10,936,702
Tax	10,060,374
Child Support Services	8,780,306
Parks and Recreation	6,361,732
Animal Services	6,274,401
County Attorney	6,027,260
Planning and Development	5,434,647
Security	5,432,464
Economic Development and Assistance	5,363,876
Juvenile Detention	5,346,580
Finance	5,263,255
County Administration	4,086,495
Elections	4,027,241
Inspections	3,742,750
Register of Deeds	3,295,319
Budget	3,222,832
Culture - Libraries	2,441,031
Homeless Services	1,882,532
Family Justice Center	1,843,144
Commissioners & Clerk to the Board	1,693,771
Court Services	1,397,164
Small Business & Entrepreneurship	1,285,877
Cooperative Extension Service	1,254,047
Communications	1,211,592
Internal Audit	1,108,295
Veteran Services	634,417

APPROPRIATION

Guilford County	\$ 493,677,686
Guilford County Public Schools: Current Expense	288,106,000
Guilford County Public Schools: Capital Outlay	-
General Education – GCS Debt Service	32,621,000
General Education – Honor School Capital	46,302,000
Function Subtotal: K-12 Education	\$ 367,029,000
Guilford Technical Community College: Current Expense	20,028,000
Guilford Technical Community College: Capital Outlay	1,000,000
General Education – GTCC Debt Service	7,461,960
Function Subtotal: Community College	\$ 28,489,960
Total General Fund Appropriation	\$ 889,196,646
LESS: Transfer to Debt Service Fund	(64,402,399)
LESS: Transfer to County Building Construction Fund	(3,173,692)
LESS: Transfer to School Capital Outlay Fund	(1,000,000)
LESS: Transfer to Grants Fund	(721,947)
LESS: Transfer to Tax Revaluation Fund	(855,000)
Total Transfers	(\$ 70,153,038)
Net General Fund Appropriations	\$ 819,043,608

REVENUE

The appropriations made in the previous page are funded by revenue estimates in the General Fund according to the following schedule:

Ad Valorem Taxes	\$ 595,341,000
Sales Tax	102,750,000
Federal/State Funds	93,264,473
User Charges	53,889,789
Other Revenues	23,340,261
Appropriated Fund Balance	20,611,123
Total General Fund Revenue	\$ 889,196,646
LESS: Transfer to Debt Service Fund	(64,402,399)
LESS: Transfer to County Building Construction Fund	(3,173,692)
LESS: Transfer to School Capital Outlay Fund	(1,000,000)
LESS: Transfer to Grants Fund	(721,947)
LESS: Transfer to Tax Revaluation Fund	(855,000)
Total Transfers	(\$ 70,153,038)
Net General Fund Revenue	\$ 819,043,608

NOTE: The General Fund Appropriated Fund Balance is comprised of the following components:

COMPONENT	
Fund Level	\$ 12,868,000
Public Health: Medicaid Programs, Hazardous Materials, Other	7,438,844
Law Enforcement: Federal Forfeiture & Unauthorized Substance	113,013
Tax Funds	
Register of Deeds: Automation Funds	153,497
Social Services	23,071
White Goods – Solid Waste	14,080
Animal Services	618
Total General Fund Appropriated Fund Balance	\$ 20,611,123

Section 2: Budget requests to this Board by the Board of Education and Board of Trustees of Guilford Technical Community College were received by May 15.

- For Guilford Technical Community College, the approved Year 2026-2027 funding allocation is \$20,028,000, with \$1,000,000 for capital renovations.
- For Guilford County Schools the approved Fiscal Year 2026-2027 funding allocation is \$288,106,000. Project ordinances appropriated with the \$2 billion bond program are appropriated mid-year upon request by the Board of Education.

Section 3: *Other Annual Funds Appropriation & Revenue*

The following is hereby appropriated and revenues estimated to be available for the indicated funds for the fiscal year beginning July 1, 2026, and ending June 30, 2027:

FUND	APPROPRIATION	REVENUE
<i>Debt Service Fund:</i>		
Debt Repayment	\$ 130,282,681	
Appropriated Fund Balance		\$ 26,060,135
Federal/State Funds		2,017,231
Sales Tax		31,787,291
Transfers from Other Funds (General Fund)		64,402,399
Transfers from Other Funds (School Capital)		6,015,625
	\$ 130,282,681	\$ 130,282,681
<i>ARPA Enabled Fund (New):</i>		
Integrated Service Delivery	\$ 6,509,575	
Women's Recovery Housing	2,410,790	
Center for Hope and Healing	2,000,000	
ARPA Enabled Reserve for Future Projects	1,533,057	
Transportation Taskforce	520,276	
Homelessness Taskforce	451,211	
Food Security	304,750	
Emergency Services	34,747	
Appropriated Fund Balance		\$ 13,764,406
	\$ 13,764,406	\$ 13,764,406

FUND	APPROPRIATION	REVENUE
<i>School Capital Outlay Fund</i>		
Individual Project Ordinances	\$ 58,400,000	
Transfer to Other Funds (Debt Service)	6,015,625	
Other Revenues (Bond Proceeds)		\$ 57,400,000
Other Revenues (Investment Earnings)		6,015,625
Transfers from Other Fund (General Fund)		1,000,000
	<u>\$64,415,625</u>	<u>\$64,415,625</u>
<i>Community Development Fund</i>		
Transfer to County Building Construction Fund	-	
Transfer to Debt Service	-	
Transfer to Other Funds (General Fund)	-	
Other Revenues		-
	<u>\$0</u>	<u>\$0</u>
<i>Grants Fund</i>		
Individual Project Ordinances	\$ 1,196,441	
Transfers from Other Funds (General Fund)		\$ 721,947
Federal/State Funds		474,494
	<u>\$1,196,441</u>	<u>\$1,196,441</u>
<i>Internal Service Fund:</i>		
Health Care Plan & Risk Retention – Administration, Liability, Property, & Workers’ Compensation	\$ 66,630,963	
Appropriated Fund Balance		\$ 3,539,140
Other Revenues		250,000
User Charges		62,841,823
	<u>\$ 66,630,963</u>	<u>\$ 66,630,963</u>

Section 4: Summary of Total County Budget by Fund

This section is presented for informational purposes only:

APPROPRIATION	
General Fund	\$ 889,196,646
ARPA Enabled Fund	13,764,406
Debt Service Fund	130,282,681
DSS Representative Payee Fund	4,000,000
Fines & Forfeitures Fund	4,000,000
Opioid Funding	3,689,281
Room Occupancy & Tourism Development Fund	10,000,000
Tax Revaluation Fund	855,000
Rural Fire Districts Fund	40,902,158
County Building Construction Fund	104,116,262
School Capital Outlay Fund	64,415,625
Community Development Fund	-
Grants Fund	1,196,441
Subtotal: Appropriations (All Funds)	<u>\$1,266,418,500</u>

APPROPRIATION

LESS: Transfer to County Building Construction Fund	(3,173,692)
LESS: Transfer to Debt Service Fund	(70,418,024)
LESS: Transfer to Tax Revaluation Fund	(855,000)
LESS: Transfer to Grants Fund	(721,947)
LESS: Transfer to General Fund	-
LESS: Transfer to School Capital Outlay Fund	(1,000,000)
Subtotal: Transfers to Other Funds (All Funds)	(76,168,663)
Total Appropriation: All Funds	\$ 1,190,249,837

Notes:

- 1) The General Fund Budget for Law Enforcement includes a transfer of \$1,900,000 to the Law Enforcement Separation Fund, an unbudgeted fund, pursuant to NCGS 159-13 (a)(3).
- 2) In addition to the Total Appropriation shown above, the Total County Budget includes funding for the Internal Service Fund financial plan. Total appropriations for the Internal Service Fund, which are in addition to the \$1,190,249,837 figure shown above, are \$66,630,963

Section 5: *Fire Protection & Service Districts Fund Appropriation & Revenue*

In addition to the Countywide budget necessary for the function of the county government, Guilford County is required by law to make appropriations and to levy and collect taxes which have been authorized by the vote of the people of the special tax districts or by the establishment of a fire protection district or fire service district overlay. The Board of Commissioners resolves that all Guilford County fire service districts are authorized to provide emergency medical, rescue, and ambulance services in addition to fire protection. This applies to every service district created under N.C.G.S. 153A, Article 16. The following is hereby appropriated and revenues estimated to be available for the indicated Fire Protection & Service Districts for the fiscal year beginning July 1, 2026, and ending June 30, 2027:

APPROPRIATION

Alamance Community Fire Protection District	\$ -
Alamance Community Fire Service District Overlay	3,876,204
Central Piedmont Fire Service District Overlay	2,877,021
Colfax Fire Protection District	-
Colfax Fire Service District Overlay	1,063,000
Fire Protection District No. 1 (Hornetown)	58,000
Gibsonville Fire Protection District	16,000
Guilford College Community Fire Protection District	-
Guilford College Community Fire Service District Overlay	134,000
Guil-Rand Fire Protection District	-
Guil-Rand Fire Service District Overlay	361,000
Julian Fire Protection District	-
Julian Fire Service District Overlay	110,400
Kimesville Fire Protection District	195,000
McLeansville Fire Protection District	-
McLeansville Fire Service District Overlay	2,829,000
Mount Hope Fire Protection District	-
Mount Hope Fire Service District Overlay	1,607,000
No. 13 (Rankin) Fire Protection District	-
No. 13 (Rankin) Fire Service District Overlay	3,487,000
No. 14 (Franklin) Fire Protection District	-
No. 14 (Franklin) Fire Service District Overlay	355,000
No. 18 (Deep River) Fire Protection District	-
No. 18 (Deep River) Fire Service District Overlay	505,000
No. 28 (Frieden's) Fire Protection District	-
No. 28 (Frieden's) Fire Service District Overlay	663,000
Northeast Fire Protection District	-
Northeast Fire Service District Overlay	3,428,056
Oak Ridge Fire Protection District	-
Oak Ridge Fire Service District Overlay	3,620,261
Pinecroft-Sedgefield Fire Protection District	-
Pinecroft-Sedgefield Fire Service District Overlay	4,999,216
PTIA Fire Service District Overlay	912,000
Southeast Fire Protection District	-
Southeast Fire Service District Overlay	391,000
Stokesdale Fire Protection District	2,185,000
Summerfield Fire Protection District	-
Summerfield Fire Service District Overlay	5,857,000
Whitsett Fire Protection District	-
Whitsett Fire Service District Overlay	1,373,000
Total Fire Protection & Service Districts	\$40,902,158

REVENUE	Property Tax	Motor Vehicle	Sales Tax	Total Revenue
Alamance Community Fire Protection District	\$ -		\$ -	-
Alamance Community Fire Service District Overlay	2,983,510	391,000	501,694	3,876,204
Central Piedmont Fire Service District Overlay	2,252,000	259,000	366,021	2,877,021
Colfax Fire Protection District	-	-	-	-
Colfax Fire Service District Overlay	760,000	127,000	176,000	1,063,000
Fire Protection District No. 1 (Horneytown)	41,000	6,000	11,000	58,000
Gibsonville Fire Protection District	11,000	2,000	3,000	16,000
Guilford College Community Fire Protection District	-	-	-	-
Guilford College Community Fire Service District Overlay	109,000	6,000	19,000	134,000
Guil-Rand Fire Protection District	-	-	-	-
Guil-Rand Fire Service District Overlay	276,000	35,000	50,000	361,000
Julian Fire Protection District	-	-	-	-
Julian Fire Service District Overlay	84,000	10,000	16,400	110,400
Kimesville Fire Protection District	154,000	18,000	23,000	195,000
McLeansville Fire Protection District	-	-	-	-
McLeansville Fire Service District Overlay	2,192,000	295,000	342,000	2,829,000
Mount Hope Fire Protection District	-	-	-	-
Mount Hope Fire Service District Overlay	1,297,000	86,000	224,000	1,607,000
No. 13 (Rankin) Fire Protection District	-	-	-	-
No. 13 (Rankin) Fire Service District Overlay	2,708,000	348,000	431,000	3,487,000
No. 14 (Franklin) Fire Protection District	-	-	-	-
No. 14 (Franklin) Fire Service District Overlay	262,000	36,000	57,000	355,000
No. 18 (Deep River) Fire Protection District	-	-	-	-
No. 18 (Deep River) Fire Service District Overlay	394,000	32,000	79,000	505,000
No. 28 (Frieden's) Fire Protection District	-	-	-	-
No. 28 (Frieden's) Fire Service District Overlay	536,000	59,000	68,000	663,000
Northeast Fire Protection District	-	-	-	-
Northeast Fire Service District Overlay	2,636,000	361,000	431,056	3,428,056
Oak Ridge Fire Protection District	-	-	-	-
Oak Ridge Fire Service District Overlay	2,766,000	330,000	524,261	3,620,261
Pinecroft-Sedgefield Fire Protection District	-	-	-	-
Pinecroft-Sedgefield Fire Service District Overlay	3,848,000	470,000	681,216	4,999,216
PTIA Fire Service District Overlay	751,000	15,000	146,000	912,000
Southeast Fire Protection District	-	-	-	-
Southeast Fire Service District Overlay	286,000	42,000	63,000	391,000
Stokesdale Fire Protection District	1,702,000	187,000	296,000	2,185,000
Summerfield Fire Protection District	-	-	-	-
Summerfield Fire Service District Overlay	4,552,000	504,000	801,000	5,857,000
Whitsett Fire Protection District	-	-	-	-
Whitsett Fire Service District Overlay	1,073,000	76,000	224,000	1,373,000
Total Fire Protection & Service Districts	\$31,673,510	\$3,695,000	\$5,533,648	\$40,902,158

Section 6: Tax Levy – Fire Protection & Ambulance and Rescue Service Districts

That there is hereby levied for the fiscal year beginning July 1, 2026 and ending June 30, 2027, the following Special District, Fire Protection District, and Fire Service District Overlay tax rates on each one hundred (\$100) valuation of estimated taxable property situated in the Special District, as listed for taxes as of January 1, 2026, for the purpose of raising the revenue from current year's taxes, as set out in the foregoing District estimates of revenue, and in order to finance the foregoing District Appropriations:

District	FY2026 Tax Rate	FY2027 Tax Rate
Alamance Community Fire Protection District	-	-
Alamance Community Fire Service District Overlay	22.02 ¢	24.80 ¢
Central Piedmont Fire Service District Overlay	-	25.00 ¢
Climax Fire Protection District	-	-
Climax Fire Service District Overlay	21.49 ¢	-
Colfax Fire Protection District	-	-
Colfax Fire Service District Overlay	13.59 ¢	13.59 ¢
Fire Protection District No. 1 (Horneytown)	15.00 ¢	15.00 ¢
Gibsonville Fire Protection District	7.74 ¢	7.74 ¢
Guilford College Community Fire Protection District	-	-
Guilford College Community Fire Service District Overlay	16.00 ¢	19.22 ¢
Guil-Rand Fire Protection District	-	-
Guil-Rand Fire Service District Overlay	14.66 ¢	17.37 ¢
Julian Fire Protection District	-	-
Julian Fire Service District Overlay	12.14 ¢	12.14 ¢
Kimesville Fire Protection District	12.60 ¢	13.00 ¢
McLeansville Fire Protection District	-	-
McLeansville Fire Service District Overlay	16.50 ¢	22.92 ¢
Mount Hope Fire Protection District	-	-
Mount Hope Fire Service District Overlay	12.00 ¢	12.00 ¢
No. 13 (Rankin) Fire Protection District	-	-
No. 13 (Rankin) Fire Service District Overlay	16.00 ¢	21.78 ¢
No. 14 (Franklin) Fire Protection District	-	-
No. 14 (Franklin) Fire Service District Overlay	12.00 ¢	12.30 ¢
No. 18 (Deep River) Fire Protection District	-	-
No. 18 (Deep River) Fire Service District Overlay	15.00 ¢	16.02 ¢
No. 28 (Frieden's) Fire Protection District	-	-
No. 28 (Frieden's) Fire Service District Overlay	26.67 ¢	26.67 ¢
Northeast Fire Protection District	-	-
Northeast Fire Service District Overlay	17.77 ¢	23.61 ¢
Oak Ridge Fire Protection District	-	-
Oak Ridge Fire Service District Overlay	12.27 ¢	13.41 ¢
Pinecroft-Sedgefield Fire Protection District	-	-
Pinecroft-Sedgefield Fire Service District Overlay	16.72 ¢	20.37 ¢
Pleasant Garden Fire Protection District	-	-
Pleasant Garden Fire Service District Overlay	21.49 ¢	-
PTIA Fire Service District Overlay	16.00 ¢	17.23 ¢
Southeast Fire Protection District	-	-
Southeast Fire Service District Overlay	15.75 ¢	15.75 ¢
Stokesdale Fire Protection District	12.50 ¢	15.00 ¢
Summerfield Fire Protection District	-	-
Summerfield Fire Service District Overlay	15.00 ¢	18.19 ¢
Whitsett Fire Protection District	-	-
Whitsett Fire Service District Overlay	9.27 ¢	9.27 ¢

Section 7: Tax Levy – County

That there is hereby levied for the fiscal year beginning July 1, 2026 and ending June 30, 2027, the following countywide rates of tax on each one hundred dollars (\$100) valuation of taxable property situated in the County, as listed for taxes as of January 1, 2026, for the purpose of raising the revenue from current year's taxes, as set forth in the foregoing countywide estimates of revenue, and in order to finance the foregoing countywide appropriations:

Total Countywide Tax Rate: 78.95¢

NOTE: This rate is based on estimated total valuation of property, for the purpose of taxation, of \$75,934,250,000

Section 8:

- A. That the foregoing appropriations, including salaries of individual officers and employees, schedules of expected revenues, and tax levies are based on the Annual Budget Estimate as amended or corrected and statements prepared by the Budget Officer, and this ordinance is in the form prescribed by the Budget Officer as provided by law.
- B. That effective with the start of the first pay period of the new fiscal year, the Classification and Pay Plan is amended to incorporate all personnel actions such as reclassifications and pay modifications recommended by the Human Resources department and approved by the County Manager, including pay and salary compensation for vehicles, clothing and other related items and to delete any positions abolished in connection with any Reduction in Force. Funding for the Plan and compensation items is included in the various departments as appropriate.
- C. That the appropriations in the County Commissioners & Clerk department in Section 1, includes compensation to members of the Board of County Commissioners based upon the following schedule:
 - Chairman: Salary - \$34,800 per year
 - Vice-Chairman: Salary - \$32,400 per year
 - All Other Commissioners: Salary - \$31,200 per year
 - Communication stipend (optional) - \$60 per month
- D. That the appropriations in the Board of Elections department in Section 1, includes compensation to members of the Board of Elections at the rate of \$25 per meeting plus amounts sufficient to provide total annual compensation for the Chairman of the Board of Elections in the amount of \$6,188 and for other members in the amount of \$4,400.

Precinct officials shall be compensated as follows:

- Chief Judges - \$310 per election
- Judges - \$265 per election
- Precinct Transfer Assistants - \$265 per election
- Assistants - \$220 per election (precinct officials maintaining their Precinct Officials Certification are paid an additional \$35 per election).

Pursuant to NCGS 163-32, members of the Board of Elections shall also be reimbursed within budgeted funds for expenditures necessary and incidental to the discharge of their duties.

- Section 9:**
- A.** That the County Manager, or designee thereof via written delegation, is authorized to make expenditures from the contingency appropriation in the General Fund for items not specifically provided for elsewhere in Section 1 through Section 8, inclusive of this ordinance in the amounts not to exceed \$30,000 for each expenditure. Any such expenditure shall be reported to the Board of Commissioners at its next regular meeting. Transfers occurring after the last meeting in a Fiscal Year, but before the commencement of the new budget year, shall be reported at the next regular meeting.
 - B.** That the County Manager, as Budget Officer, or designee thereof via written delegation, shall have the authority to transfer moneys from one appropriation to another within the same fund up to \$30,000 per transaction; except that funds appropriated shall not be used to create unauthorized positions; funds placed in the appropriations for merit raises shall be used solely for that purpose; and further that the County Manager shall have the authority to transfer moneys appropriated in the General Fund for insurance, salaries & benefits, energy (531210 -Vehicle Fuel, 530300 -Utilities), technology, and facility expense (531000 - Routine Building Maintenance/Repair, 531100 - Maintenance of Lawns/Grounds, 532900 - Special Facilities Maintenance/Repair) accounts to the same accounts in other departments within the General Fund to adjust for projected expenditure patterns. Each such transfer shall be reported to the Board of Commissioners at its next regular meeting.
 - C.** That during a Locally or Nationally Declared State of Emergency, the County Manager or their designee via written delegation is authorized to (1) make expenditures from the contingency appropriation in the General Fund for items not specifically provided for elsewhere in Section 1 through Section 9, inclusive of this ordinance in any amount; (2) transfer moneys from one appropriation to another within the same fund in any amount; except that funds appropriated are restricted to a response to or recovery from a declared State of Emergency; and (3) expedite and modify current county purchasing and contract processes to meet the life safety and recovery needs during a declared State of Emergency within applicable state laws. Any actions exercised according to this section shall be reported to the Board of Commissioners at its next regular meeting.

- Section 10:**
- A.** The Board of Commissioners adopts the fees as set forth in fee schedule attached hereto and incorporated by reference, including, but not limited to, Public Health clinic fees, and in accordance with §153A-102. The Board of Commissioners hereby delegates to the Manager authority to temporarily reduce existing fees during the fiscal year without further board approval, not to exceed a 90% decrease in established fees. A temporary reduction shall not exceed 30 days. Each reduction shall be reported to the Board of Commissioners at its next regular meeting.

To the extent permitted by law, the Register of Deeds fees are as prescribed by law; it is recognized herein that the Register in his discretion may waive fees incurred by the District Attorney's Office and Public Defender's Office for the 18th Judicial District in the execution of their duties.

- B.** That in compliance with the Public Records Law, and unless otherwise provided by law (e.g., Register of Deeds), the County establishes the following fees to receive copies of such records:
- At the Courthouse and in County Offices - \$0.15 per page except for copies of microfiche, which are \$0.15 per fiche.
 - By Compact Disc (CD) - \$2.00 per CD.
- C.** That the County Manager, or their designee via written delegation, shall have authority to execute the following contracts, amendments, or change orders, provided they comply with N.C. Gen. Stat. § 143-129, procedures and are within budgeted funds:
- a) Any lease agreement for one year or less
 - b) Any contract for land acquisition
 - c) Any contract for construction or repair that is less than \$500,000
 - d) Any contract, for apparatus, supplies, materials, equipment, that does not exceed \$90,000
 - e) All service contracts, including but not limited to, service and information technology contracts as defined by N.C. Gen. Stat. § 143-129.8, that do not exceed \$200,000
 - f) Amendments or change orders to all contracts; when the aggregate of the amendment(s) requires less than a \$200,000 increase in the expenditure of public funds in a single fiscal year.
 - g) Grant agreements (where County is the grantor) for public funds within budgeted amounts
 - h) Resolution of a claim in which County payment(s) do not exceed \$200,000
 - i) Contracts not addressed more specifically above which commit no County funds and are not required by law to receive Board approval (for example, grant agreements where the County is the grantee and other revenue contracts)
 - j) In the event of an unforeseen circumstance that poses an immediate threat to life safety, critical infrastructure, or continuity of essential County operations-including but not limited to fire, flood, structural failure, or other force majeure events and not arising from a locally or nationally declared State of Emergency, if the County utilizes G.S. 143-129(e)(2), the Manager can enter into one or more such emergency contracts up to \$1,000,000 per contract, subject to sufficient unencumbered, budgeted funds within an applicable departmental budget, the General Fund contingency appropriation, or a combination of the two. Any actions taken pursuant to this section shall be reported to the Board of Commissioners at its next regular meeting.

The Manager's authority under this section does not authorize the Manager to add or commit to add new positions without Board approval. At the Manager's discretion, any lease, contract, amendment, or change order described in this section may nevertheless be submitted to the Board. Contracts, amendments, or change orders duly approved by the Board may be executed by the Chairman, the Manager, or the Manager's designee. Board action approving a contract, amendment, or change order shall be deemed to authorize necessary budget amendments.

Uniform Guidance Procurement Policy: When utilizing federal funding, expenditures are to comply with all applicable policies including the Uniform Guidance Procurement Policy, as it may apply.

- D. The County Manager, or their designee via written delegation, is authorized to sell, lease, or otherwise dispose of any county property except real property, with a value of less than \$30,000.
- E. That proposed projects where the estimated professional fee is in an amount less than \$30,000 or the amount authorized by NCGS 143-64.32, whichever is greater, for architectural, engineering and surveying services are hereby exempted from the requirements of Article 3D of Chapter 143 of the General Statutes, in accordance with NCGS 143-64.32. In addition, other particular projects may be exempted from the requirements of said Article 3D by the County Manager, in a manner which states the reasons therefore and the circumstances attendant thereto in each instance, as authorized by NCGS 143-64.32.
- F. The County Manager, or their designee via written delegation, is authorized to accept gifts, in-kind services, personal property, and monetary donations up to \$75,000 per donation to the extent permitted by and pursuant to N.C. General Statute 159-15 and 153A-12; notwithstanding the foregoing, volunteer hours do not require County Manager or Board approval but shall comply with any requirements as established by the Department of Human Resources.
- G. The County is authorized to engage in electronic transactions as defined in GS 159-28 by resolution of the Board of Commissioners on June 7, 2018 in accordance with appropriate policies adopted and maintained by the Finance Officer, under direction of the County Manager.

Section 11: That in accordance with NCGS 159-13.1, the Board of Commissioners adopts a financial plan to operate the Internal Service Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027, with revenue derived from fees for services, fund balances, and other miscellaneous revenues being adequate to meet expenditures as outlined in Section 3.

Section 12: Appropriations herein above authorized and made shall have the amounts of the outstanding purchase orders and unearned portion of contracts at June 30, 2026 added to each appropriation as it applies in order to properly account for the payment against the fiscal year in which it is paid.

Section 13: In accordance with NCGS 153A-150, the Board of Commissioners adopted a plan to finance the next reappraisal at a cost of \$3,125,000. Funds are appropriated for FY2027 in the Tax Revaluation Fund to cover the cost that is estimated to be incurred during FY2027 in preparing for and conducting the revaluation. Such costs may include salaries, fringes, operating expenses and related expenditures for County appraisers and other staff employees who will conduct the revaluation.

Section 14: That copies of the ordinance shall be filed with the County Manager, Finance Director, and Clerk to the Board.

Section 15: The effective date of this ordinance is July 1, 2026.

ADOPTED This the 25th day of June, 2026.

**County Building Construction Fund
Project Ordinance**

FY27 ERP Optimization

BE IT ORDAINED by the Board of County Commissioners for Guilford County, North Carolina that the following project ordinance for Guilford County is hereby adopted in accordance with G.S. 159-13.2:

SECTION 1. The following planned expenditure and associated revenue are hereby authorized and appropriated in connection with this project:

PROJECT NAME	EXPENDITURE	REVENUE		
FY27 ERP Optimization	FY27 ERP Optimization	FY27 Transfer from Other Funds (General Fund)	\$2,000,000	
		FY28-31 Transfer from Other Funds (General Fund)	\$8,000,000	
		<i>Funding Plan Outlined Below:</i>		
		FY28 Transfer from General Fund	\$2,000,000	
		FY29 Transfer from General Fund	\$2,000,000	
		FY30 Transfer from General Fund	\$2,000,000	
		FY31 Transfer from General Fund	\$2,000,000	
	Adopted \$10,000,000	Adopted	\$10,000,000	

SECTION 2. This project ordinance authorizes all appropriations necessary for the completion of this project and it need not be readopted in any subsequent fiscal year. The budget officer shall include in subsequent budgets information and appropriations for this project during the budget year.

SECTION 3. This ordinance shall be duly entered in the minutes of the Guilford County Board of Commissioners. Within five days after adoption, a copy hereof shall be filed with the Finance Director, Budget Director, and Clerk.

SECTION 4. This ordinance may be amended in any manner so long as it continues to fulfill the requirements of G.S. 159-13.2 and other applicable laws.

ADOPTED on first reading this June 25, 2026, to be effective July 1, 2026, in accordance with G.S. 159-17.

**County Building Construction Fund
Project Ordinance**

FY27 Emergency Services Vehicle Replacement

BE IT ORDAINED by the Board of County Commissioners for Guilford County, North Carolina that the following project ordinance for Guilford County is hereby adopted in accordance with G.S. 159-13.2:

SECTION 1. The following planned expenditure and associated revenue are hereby authorized and appropriated in connection with this project:

PROJECT NAME	EXPENDITURE	REVENUE	
FY27 Emergency Services Vehicle Replacement	FY27 Emergency Services Vehicle Replacement	Other Revenue	\$1,665,000
	Adopted \$1,665,000	Adopted	\$1,665,000

SECTION 2. This project ordinance authorizes all appropriations necessary for the completion of this project and it need not be readopted in any subsequent fiscal year. The budget officer shall include in subsequent budgets information and appropriations for this project during the budget year.

SECTION 3. This ordinance shall be duly entered in the minutes of the Guilford County Board of Commissioners. Within five days after adoption, a copy hereof shall be filed with the Finance Director, Budget Director, and Clerk.

SECTION 4. This ordinance may be amended in any manner so long as it continues to fulfill the requirements of G.S. 159-13.2 and other applicable laws.

ADOPTED on first reading this June 25, 2026. to be effective July 1, 2026, in accordance with G.S. 159-17.

**County Building Construction Fund
Project Ordinance**

FY27 Fleet Vehicle Replacement

BE IT ORDAINED by the Board of County Commissioners for Guilford County, North Carolina that the following project ordinance for Guilford County is hereby adopted in accordance with G.S. 159-13.2:

SECTION 1. The following planned expenditure and associated revenue are hereby authorized and appropriated in connection with this project:

PROJECT NAME	EXPENDITURE	REVENUE	
FY27 Fleet Vehicle Replacement	FY27 Fleet Vehicle Replacement	Other Revenue	\$765,000
	Adopted \$765,000	Adopted	\$765,000

SECTION 2. This project ordinance authorizes all appropriations necessary for the completion of this project and it need not be readopted in any subsequent fiscal year. The budget officer shall include in subsequent budgets information and appropriations for this project during the budget year.

SECTION 3. This ordinance shall be duly entered in the minutes of the Guilford County Board of Commissioners. Within five days after adoption, a copy hereof shall be filed with the Finance Director, Budget Director, and Clerk.

SECTION 4. This ordinance may be amended in any manner so long as it continues to fulfill the requirements of G.S. 159-13.2 and other applicable laws.

ADOPTED on first reading this June 25, 2026. to be effective July 1, 2026, in accordance with G.S. 159-17.

**County Building Construction Fund
Project Ordinance**

FY27 Law Enforcement Vehicle Replacement

BE IT ORDAINED by the Board of County Commissioners for Guilford County, North Carolina that the following project ordinance for Guilford County is hereby adopted in accordance with G.S. 159-13.2:

SECTION 1. The following planned expenditure and associated revenue are hereby authorized and appropriated in connection with this project:

PROJECT NAME	EXPENDITURE	REVENUE	
FY27 Law Enforcement Vehicle Replacement	FY27 Law Enforcement Vehicle Replacement	Other Revenue	\$2,070,000
	Adopted	\$2,070,000	Adopted
		\$2,070,000	\$2,070,000

SECTION 2. This project ordinance authorizes all appropriations necessary for the completion of this project and it need not be readopted in any subsequent fiscal year. The budget officer shall include in subsequent budgets information and appropriations for this project during the budget year.

SECTION 3. This ordinance shall be duly entered in the minutes of the Guilford County Board of Commissioners. Within five days after adoption, a copy hereof shall be filed with the Finance Director, Budget Director, and Clerk.

SECTION 4. This ordinance may be amended in any manner so long as it continues to fulfill the requirements of G.S. 159-13.2 and other applicable laws.

ADOPTED on first reading this June 25, 2026. to be effective July 1, 2026, in accordance with G.S. 159-17.

**County Building Construction Fund
Project Ordinance**

FY27 Workstation, Network Switches and Server Replacements

BE IT ORDAINED by the Board of County Commissioners for Guilford County, North Carolina that the following project ordinance for Guilford County is hereby adopted in accordance with G.S. 159-13.2:

SECTION 1. The following planned expenditure and associated revenue are hereby authorized and appropriated in connection with this project:

PROJECT NAME	EXPENDITURE	REVENUE	
FY27 Workstation, Network Switches and Server Replacements	FY27 Workstation, Network Switches and Server Replacements	Federal/State Funds	\$124,865
		Transfers from Other Funds (General Fund)	\$1,173,692
		Adopted	\$1,298,557
		Adopted	\$1,298,557

SECTION 2. This project ordinance authorizes all appropriations necessary for the completion of this project and it need not be readopted in any subsequent fiscal year. The budget officer shall include in subsequent budgets information and appropriations for this project during the budget year.

SECTION 3. This ordinance shall be duly entered in the minutes of the Guilford County Board of Commissioners. Within five days after adoption, a copy hereof shall be filed with the Finance Director, Budget Director, and Clerk.

SECTION 4. This ordinance may be amended in any manner so long as it continues to fulfill the requirements of G.S. 159-13.2 and other applicable laws.

ADOPTED on first reading this June 25, 2026, to be effective July 1, 2026, in accordance with G.S. 159-17.

**County Building Construction Fund
Project Ordinance**

LE Bodyworn Camera Lease Purchase

BE IT ORDAINED by the Board of County Commissioners for Guilford County, North Carolina that the following project ordinance for Guilford County is hereby adopted in accordance with G.S. 159-13.2:

SECTION 1. The following planned expenditure and associated revenue are hereby authorized and appropriated in connection with this project:

PROJECT NAME	EXPENDITURE	REVENUE
LE Bodyworn Camera Lease Purchase	LE Bodyworn Camera Lease Purchase <i>The lease schedule is outlined below:</i> FY27: \$1,242,549 FY28: \$1,341,684 FY29: \$1,341,684 FY30: \$1,341,684 FY31: \$1,341,684 FY32: \$1,341,684 FY33: \$1,341,684 FY34: \$1,341,684 FY35: \$1,341,684 FY36: \$1,341,684 Adopted	Other Revenue (Installment Financing) <div style="text-align: right;">\$13,317,705</div> Adopted \$13,317,705

SECTION 2. This project ordinance authorizes all appropriations necessary for the completion of this project and it need not be readopted in any subsequent fiscal year. The budget officer shall include in subsequent budgets information and appropriations for this project during the budget year.

SECTION 3. This ordinance shall be duly entered in the minutes of the Guilford County Board of Commissioners. Within five days after adoption, a copy hereof shall be filed with the Finance Director, Budget Director, and Clerk.

SECTION 4. This ordinance may be amended in any manner so long as it continues to fulfill the requirements of G.S. 159-13.2 and other applicable laws.

ADOPTED on first reading this June 25, 2026 in accordance with G.S. 159-17.

**County Building Construction Fund
Project Ordinance**

Law Enforcement Facilities and Renovations

BE IT ORDAINED by the Board of County Commissioners for Guilford County, North Carolina that the following project ordinance for Guilford County is hereby adopted in accordance with G.S. 159-13.2:

SECTION 1. The following planned expenditure and associated revenue are hereby authorized and appropriated in connection with this project:

PROJECT NAME	EXPENDITURE	REVENUE	
Law Enforcement and Facilities Renovations	Law Enforcement Facilities and Renovations	Other Revenue (Bond Proceeds)	\$5,000,000
	Adopted	\$5,000,000	Adopted
		\$5,000,000	\$5,000,000

SECTION 2. This project ordinance authorizes all appropriations necessary for the completion of this project and it need not be readopted in any subsequent fiscal year. The budget officer shall include in subsequent budgets information and appropriations for this project during the budget year.

SECTION 3. This ordinance shall be duly entered in the minutes of the Guilford County Board of Commissioners. Within five days after adoption, a copy hereof shall be filed with the Finance Director, Budget Director, and Clerk.

SECTION 4. This ordinance may be amended in any manner so long as it continues to fulfill the requirements of G.S. 159-13.2 and other applicable laws.

ADOPTED on first reading this June 25, 2026, to be effective July 1, 2026, in accordance with G.S. 159-17.

**County Building Construction Fund
Project Ordinance**

Park Facilities and Renovations

BE IT ORDAINED by the Board of County Commissioners for Guilford County, North Carolina that the following project ordinance for Guilford County is hereby adopted in accordance with G.S. 159-13.2:

SECTION 1. The following planned expenditure and associated revenue are hereby authorized and appropriated in connection with this project:

PROJECT NAME	EXPENDITURE	REVENUE	
Park Facilities and Renovations	Park Facilities and Renovations	Other Revenue (Bond Proceeds)	\$15,000,000
	Adopted	\$15,000,000	Adopted
		\$15,000,000	\$15,000,000

SECTION 2. This project ordinance authorizes all appropriations necessary for the completion of this project and it need not be readopted in any subsequent fiscal year. The budget officer shall include in subsequent budgets information and appropriations for this project during the budget year.

SECTION 3. This ordinance shall be duly entered in the minutes of the Guilford County Board of Commissioners. Within five days after adoption, a copy hereof shall be filed with the Finance Director, Budget Director, and Clerk.

SECTION 4. This ordinance may be amended in any manner so long as it continues to fulfill the requirements of G.S. 159-13.2 and other applicable laws.

ADOPTED on first reading this June 25, 2026, to be effective July 1, 2026 in accordance with G.S. 159-17.

**County Building Construction Fund
Project Ordinance**

County Elevator Replacement

BE IT ORDAINED by the Board of County Commissioners for Guilford County, North Carolina that the following project ordinance for Guilford County is hereby adopted in accordance with G.S. 159-13.2:

SECTION 1. The following planned expenditure and associated revenue are hereby authorized and appropriated in connection with this project:

PROJECT NAME	EXPENDITURE	REVENUE	
County Elevator Replacement	County Elevator Replacement	Other Revenue (Bond Proceeds)	\$5,900,000
	Adopted	Adopted	\$5,900,000

SECTION 2. This project ordinance authorizes all appropriations necessary for the completion of this project and it need not be readopted in any subsequent fiscal year. The budget officer shall include in subsequent budgets information and appropriations for this project during the budget year.

SECTION 3. This ordinance shall be duly entered in the minutes of the Guilford County Board of Commissioners. Within five days after adoption, a copy hereof shall be filed with the Finance Director, Budget Director, and Clerk.

SECTION 4. This ordinance may be amended in any manner so long as it continues to fulfill the requirements of G.S. 159-13.2 and other applicable laws.

ADOPTED on first reading this June 25, 2026, to be effective July 1, 2026, in accordance with G.S. 159-17.

**County Building Construction Fund
Project Ordinance**

Greensboro Courthouse Renovations

BE IT ORDAINED by the Board of County Commissioners for Guilford County, North Carolina that the following project ordinance for Guilford County is hereby adopted in accordance with G.S. 159-13.2:

SECTION 1. The following planned expenditure and associated revenue are hereby authorized and appropriated in connection with this project:

PROJECT NAME	EXPENDITURE	REVENUE	
Greensboro Courthouse Renovations	Greensboro Courthouse Renovations	Other Revenue (Bond Proceeds)	\$1,500,000
	Adopted	Adopted	\$1,500,000

SECTION 2. This project ordinance authorizes all appropriations necessary for the completion of this project and it need not be readopted in any subsequent fiscal year. The budget officer shall include in subsequent budgets information and appropriations for this project during the budget year.

SECTION 3. This ordinance shall be duly entered in the minutes of the Guilford County Board of Commissioners. Within five days after adoption, a copy hereof shall be filed with the Finance Director, Budget Director, and Clerk.

SECTION 4. This ordinance may be amended in any manner so long as it continues to fulfill the requirements of G.S. 159-13.2 and other applicable laws.

ADOPTED on first reading this June 25, 2026, to be effective July 1, 2026, in accordance with G.S. 159-17.

**County Building Construction Fund
Project Ordinance**

County Facilities and Renovations

BE IT ORDAINED by the Board of County Commissioners for Guilford County, North Carolina that the following project ordinance for Guilford County is hereby adopted in accordance with G.S. 159-13.2:

SECTION 1. The following planned expenditure and associated revenue are hereby authorized and appropriated in connection with this project:

PROJECT NAME	EXPENDITURE	REVENUE
County Facilities and Renovations	County Facilities and Renovations	Other Revenue (Bond Proceeds) \$37,600,000
	Adopted \$37,600,000	Adopted \$37,600,000

SECTION 2. This project ordinance authorizes all appropriations necessary for the completion of this project and it need not be readopted in any subsequent fiscal year. The budget officer shall include in subsequent budgets information and appropriations for this project during the budget year.

SECTION 3. This ordinance shall be duly entered in the minutes of the Guilford County Board of Commissioners. Within five days after adoption, a copy hereof shall be filed with the Finance Director, Budget Director, and Clerk.

SECTION 4. This ordinance may be amended in any manner so long as it continues to fulfill the requirements of G.S. 159-13.2 and other applicable laws.

ADOPTED on first reading this June 25, 2026, to be effective July 1, 2026, in accordance with G.S. 159-17.

**County Building Construction Fund
Project Ordinance**

Women's and Children's Residential Recovery Facility

BE IT ORDAINED by the Board of County Commissioners for Guilford County, North Carolina that the following project ordinance for Guilford County is hereby adopted in accordance with G.S. 159-13.2:

SECTION 1. The following planned expenditure and associated revenue are hereby authorized and appropriated in connection with this project:

PROJECT NAME	EXPENDITURE	REVENUE	
Women's and Children's Residential Recovery Facility	Women's and Children's Residential Recovery Facility	Other Revenue (Bond Proceeds)	\$10,000,000
	Adopted	\$10,000,000	Adopted
		\$10,000,000	\$10,000,000

SECTION 2. This project ordinance authorizes all appropriations necessary for the completion of this project and it need not be readopted in any subsequent fiscal year. The budget officer shall include in subsequent budgets information and appropriations for this project during the budget year.

SECTION 3. This ordinance shall be duly entered in the minutes of the Guilford County Board of Commissioners. Within five days after adoption, a copy hereof shall be filed with the Finance Director, Budget Director, and Clerk.

SECTION 4. This ordinance may be amended in any manner so long as it continues to fulfill the requirements of G.S. 159-13.2 and other applicable laws.

ADOPTED on first reading this June 25, 2026, to be effective July 1, 2026, in accordance with G.S. 159-17.

**School Capital Outlay Fund
Project Ordinance**

GTCC Aviation Campus Building 2

BE IT ORDAINED by the Board of County Commissioners for Guilford County, North Carolina that the following project ordinance for Guilford County is hereby adopted in accordance with G.S. 159-13.2:

SECTION 1. The following planned expenditure and associated revenue are hereby authorized and appropriated in connection with this project:

PROJECT NAME	EXPENDITURE	REVENUE	
GTCC Aviation Campus Building 2	GTCC Aviation Campus Building 2	Other Revenue (Bond Proceeds)	\$30,000,000
	Adopted	Adopted	\$30,000,000

SECTION 2. Funding is allocated to Capital Outlay, including acquisition of real property and acquisition, construction, reconstruction, enlargement, renovation, or replacement of buildings and other structures for school purposes, in accordance with NCGS 115C-426(f)(1-2).

SECTION 3. This project ordinance authorizes all appropriations necessary for the completion of this project and it need not be readopted in any subsequent fiscal year. The budget officer shall include in subsequent budgets information and appropriations for this project during the budget year.

SECTION 4. This ordinance shall be duly entered in the minutes of the Guilford County Board of Commissioners. Within five days after adoption, a copy hereof shall be filed with the Finance Director, Budget Director, and Clerk.

SECTION 5. This ordinance may be amended in any manner so long as it continues to fulfill the requirements of G.S. 159-13.2 and other applicable laws.

ADOPTED on first reading this June 25, 2026, to be effective July 1, 2026, in accordance with G.S. 159-17.

**School Capital Outlay Fund
Project Ordinance**

GTCC High Point Health Sciences Building

BE IT ORDAINED by the Board of County Commissioners for Guilford County, North Carolina that the following project ordinance for Guilford County is hereby adopted in accordance with G.S. 159-13.2:

SECTION 1. The following planned expenditure and associated revenue are hereby authorized and appropriated in connection with this project:

PROJECT NAME	EXPENDITURE	REVENUE	
GTCC High Point Health Sciences Building	GTCC High Point Health Sciences Building	Other Revenue (Bond Proceeds)	\$16,500,000
	Adopted	Adopted	\$16,500,000

SECTION 2. Funding is allocated to Capital Outlay, including acquisition of real property and acquisition, construction, reconstruction, enlargement, renovation, or replacement of buildings and other structures for school purposes, in accordance with NCGS 115C-426(f)(1-2).

SECTION 3. This project ordinance authorizes all appropriations necessary for the completion of this project and it need not be readopted in any subsequent fiscal year. The budget officer shall include in subsequent budgets information and appropriations for this project during the budget year.

SECTION 4. This ordinance shall be duly entered in the minutes of the Guilford County Board of Commissioners. Within five days after adoption, a copy hereof shall be filed with the Finance Director, Budget Director, and Clerk.

SECTION 5. This ordinance may be amended in any manner so long as it continues to fulfill the requirements of G.S. 159-13.2 and other applicable laws.

ADOPTED on first reading this June 25, 2026, to be effective July 1, 2026, in accordance with G.S. 159-17.

**School Capital Outlay Fund
Project Ordinance**

GTCC High Point Skills Trade Center

BE IT ORDAINED by the Board of County Commissioners for Guilford County, North Carolina that the following project ordinance for Guilford County is hereby adopted in accordance with G.S. 159-13.2:

SECTION 1. The following planned expenditure and associated revenue are hereby authorized and appropriated in connection with this project:

PROJECT NAME	EXPENDITURE	REVENUE	
GTCC High Point Skills Trade Center	GTCC High Point Skills Trade Center	Other Revenue (Bond Proceeds)	\$5,000,000
	Adopted	\$5,000,000	Adopted
		\$5,000,000	\$5,000,000

SECTION 2. Funding is allocated to Capital Outlay, including acquisition of real property and acquisition, construction, reconstruction, enlargement, renovation, or replacement of buildings and other structures for school purposes, in accordance with NCGS 115C-426(f)(1-2).

SECTION 3. This project ordinance authorizes all appropriations necessary for the completion of this project and it need not be readopted in any subsequent fiscal year. The budget officer shall include in subsequent budgets information and appropriations for this project during the budget year.

SECTION 4. This ordinance shall be duly entered in the minutes of the Guilford County Board of Commissioners. Within five days after adoption, a copy hereof shall be filed with the Finance Director, Budget Director, and Clerk.

SECTION 5. This ordinance may be amended in any manner so long as it continues to fulfill the requirements of G.S. 159-13.2 and other applicable laws.

ADOPTED on first reading this June 25, 2026, to be effective July 1, 2026, in accordance with G.S. 159-17.

**School Capital Outlay Fund
Project Ordinance**

GTCC Center for Advanced Manufacturing Renovation

BE IT ORDAINED by the Board of County Commissioners for Guilford County, North Carolina that the following project ordinance for Guilford County is hereby adopted in accordance with G.S. 159-13.2:

SECTION 1. The following planned expenditure and associated revenue are hereby authorized and appropriated in connection with this project:

PROJECT NAME	EXPENDITURE	REVENUE	
GTCC Center for Advanced Manufacturing Renovation	GTCC Center for Advanced Manufacturing Renovation	Other Revenue (Bond Proceeds)	\$1,900,000
	Adopted \$1,900,000	Adopted	\$1,900,000

SECTION 2. Funding is allocated to Capital Outlay, including acquisition of real property and acquisition, construction, reconstruction, enlargement, renovation, or replacement of buildings and other structures for school purposes, in accordance with NCGS 115C-426(f)(1-2).

SECTION 3. This project ordinance authorizes all appropriations necessary for the completion of this project and it need not be readopted in any subsequent fiscal year. The budget officer shall include in subsequent budgets information and appropriations for this project during the budget year.

SECTION 4. This ordinance shall be duly entered in the minutes of the Guilford County Board of Commissioners. Within five days after adoption, a copy hereof shall be filed with the Finance Director, Budget Director, and Clerk.

SECTION 5. This ordinance may be amended in any manner so long as it continues to fulfill the requirements of G.S. 159-13.2 and other applicable laws.

ADOPTED on first reading this June 25, 2026, to be effective July 1, 2026, in accordance with G.S. 159-17.

**School Capital Outlay Fund
Project Ordinance**

GTCC BioProcess Manufacturing Renovation

BE IT ORDAINED by the Board of County Commissioners for Guilford County, North Carolina that the following project ordinance for Guilford County is hereby adopted in accordance with G.S. 159-13.2:

SECTION 1. The following planned expenditure and associated revenue are hereby authorized and appropriated in connection with this project:

PROJECT NAME	EXPENDITURE	REVENUE	
GTCC BioProcess Manufacturing Renovation	GTCC BioProcess Manufacturing Renovation	Other Revenue (Bond Proceeds)	\$4,000,000
	Adopted \$4,000,000	Adopted	\$4,000,000

SECTION 2. Funding is allocated to Capital Outlay, including acquisition of real property and acquisition, construction, reconstruction, enlargement, renovation, or replacement of buildings and other structures for school purposes, in accordance with NCGS 115C-426(f)(1-2).

SECTION 3. This project ordinance authorizes all appropriations necessary for the completion of this project and it need not be readopted in any subsequent fiscal year. The budget officer shall include in subsequent budgets information and appropriations for this project during the budget year.

SECTION 4. This ordinance shall be duly entered in the minutes of the Guilford County Board of Commissioners. Within five days after adoption, a copy hereof shall be filed with the Finance Director, Budget Director, and Clerk.

SECTION 5. This ordinance may be amended in any manner so long as it continues to fulfill the requirements of G.S. 159-13.2 and other applicable laws.

ADOPTED on first reading this June 25, 2026, to be effective July 1, 2026, in accordance with G.S. 159-17.

**School Capital Outlay Fund
Project Ordinance**

FY27 GTCC Capital Outlay

BE IT ORDAINED by the Board of County Commissioners for Guilford County, North Carolina that the following project ordinance for Guilford County is hereby adopted in accordance with G.S. 159-13.2:

SECTION 1. The following planned expenditure and associated revenue are hereby authorized and appropriated in connection with this project:

PROJECT NAME	EXPENDITURE	REVENUE	
FY27 GTCC Capital Outlay	FY27 GTCC Capital Outlay	Transfer from Other Funds (General Fund)	\$1,000,000
	Adopted	Adopted	\$1,000,000
	\$1,000,000		\$1,000,000

SECTION 2. Funding is allocated to Capital Outlay, including acquisition of real property and acquisition, construction, reconstruction, enlargement, renovation, or replacement of buildings and other structures for school purposes, in accordance with NCGS 115C-426(f)(1-2).

SECTION 3. This project ordinance authorizes all appropriations necessary for the completion of this project and it need not be readopted in any subsequent fiscal year. The budget officer shall include in subsequent budgets information and appropriations for this project during the budget year.

SECTION 4. This ordinance shall be duly entered in the minutes of the Guilford County Board of Commissioners. Within five days after adoption, a copy hereof shall be filed with the Finance Director, Budget Director, and Clerk.

SECTION 5. This ordinance may be amended in any manner so long as it continues to fulfill the requirements of G.S. 159-13.2 and other applicable laws.

ADOPTED on first reading this June 25, 2026, to be effective July 1, 2026, in accordance with G.S. 159-17.

Grant Projects Fund Project Ordinance

FY26-28 GCC FJC Enhanced Coordination Grant

BE IT ORDAINED by the Board of County Commissioners for Guilford County, North Carolina that the following project ordinance for Guilford County adopted on June 18, 2025 and amended on February 19, 2026 is hereby amended in accordance with G.S. 159-13.2:

SECTION 1. The following planned expenditure and associated revenue are hereby authorized and appropriated in connection with this project:

PROJECT NAME	EXPENDITURE	REVENUE
FY26-28 GCC FJC Enhanced Coordination Grant	FY26-28 GCC FJC Enhanced Coordination Grant	Amended 2/19/26
		Federal/State Funds \$41,666
		Transfers from Other Funds (General Fund) \$54,147
		Amendment 6/25/26:
		Federal/State Funds +\$41,666
		Transfers from Other Funds (General Fund) <u>+\$56,636</u>
	Amended 2/19/26 \$95,813	Amended 2/19/26 \$95,813
	Amendment 6/25/26 <u>+\$98,302</u>	Amendment 6/25/26 <u>+\$98,302</u>
	Ending Budget \$194,115	Ending Budget \$194,115

SECTION 2. This project ordinance authorizes all appropriations necessary for the completion of this project and it need not be readopted in any subsequent fiscal year. The budget officer shall include in subsequent budgets information and appropriations for this project during the budget year.

SECTION 3. This ordinance shall be duly entered in the minutes of the Guilford County Board of Commissioners. Within five days after adoption, a copy hereof shall be filed with the Finance Director, Budget Director, and Clerk.

SECTION 4. This ordinance may be amended in any manner so long as it continues to fulfill the requirements of G.S. 159-13.2 and other applicable laws.

ADOPTED on first reading this June 25, 2026 to be effective October 1, 2026 in accordance with G.S. 159-17.

**Grant Projects Fund
Project Ordinance**

FY27 DWI Taskforce Grant

BE IT ORDAINED by the Board of County Commissioners for Guilford County, North Carolina that the following project ordinance for Guilford County is hereby adopted in accordance with G.S. 159-13.2:

SECTION 1. The following planned expenditure and associated revenue are hereby authorized and appropriated in connection with this project:

PROJECT NAME	EXPENDITURE	REVENUE	
FY27 DWI Taskforce Grant	FY27 DWI Taskforce Grant	Federal/State Funds	\$138,828
		Transfers from Other Funds (General Fund)	\$416,484
	Adopted	\$555,312	Adopted

SECTION 2. This project ordinance authorizes all appropriations necessary for the completion of this project and it need not be readopted in any subsequent fiscal year. The budget officer shall include in subsequent budgets information and appropriations for this project during the budget year.

SECTION 3. This ordinance shall be duly entered in the minutes of the Guilford County Board of Commissioners. Within five days after adoption, a copy hereof shall be filed with the Finance Director, Budget Director, and Clerk.

SECTION 4. This ordinance may be amended in any manner so long as it continues to fulfill the requirements of G.S. 159-13.2 and other applicable laws.

ADOPTED on first reading this June 25, 2026, to be effective October 1, 2026, in accordance with G.S. 159-17.

**Grant Projects Fund
Project Ordinance**

FY27 GCC VAWA/FJC Grant

BE IT ORDAINED by the Board of County Commissioners for Guilford County, North Carolina that the following project ordinance for Guilford County is hereby adopted in accordance with G.S. 159-13.2:

SECTION 1. The following planned expenditure and associated revenue are hereby authorized and appropriated in connection with this project:

PROJECT NAME	EXPENDITURE	REVENUE	
FY27 GCC VAWA/FJC Grant	FY27 GCC VAWA/FJC Grant	Federal/State Funds	\$150,000
		Transfers from Other Funds (General Fund)	\$198,866
		Adopted	\$348,866
		Adopted	\$348,866

SECTION 2. This project ordinance authorizes all appropriations necessary for the completion of this project and it need not be readopted in any subsequent fiscal year. The budget officer shall include in subsequent budgets information and appropriations for this project during the budget year.

SECTION 3. This ordinance shall be duly entered in the minutes of the Guilford County Board of Commissioners. Within five days after adoption, a copy hereof shall be filed with the Finance Director, Budget Director, and Clerk.

SECTION 4. This ordinance may be amended in any manner so long as it continues to fulfill the requirements of G.S. 159-13.2 and other applicable laws.

ADOPTED on first reading this June 25, 2026, to be effective October 1, 2026, in accordance with G.S. 159-17.

Grant Projects Fund Project Ordinance

FY27/28 FJC GSO Navigator Grant

BE IT ORDAINED by the Board of County Commissioners for Guilford County, North Carolina that the following project ordinance for Guilford County is hereby adopted in accordance with G.S. 159-13.2:

SECTION 1. The following planned expenditure and associated revenue are hereby authorized and appropriated in connection with this project:

PROJECT NAME	EXPENDITURE	REVENUE
FY27/28 FJC GSO Navigator Grant	FY27/28 FJC GSO Navigator Grant	Federal/State Funds \$72,000
		Transfers from Other Funds (General Fund) \$34,186
	Adopted \$106,186	Adopted \$106,186

SECTION 2. This project ordinance authorizes all appropriations necessary for the completion of this project and it need not be readopted in any subsequent fiscal year. The budget officer shall include in subsequent budgets information and appropriations for this project during the budget year.

SECTION 3. This ordinance shall be duly entered in the minutes of the Guilford County Board of Commissioners. Within five days after adoption, a copy hereof shall be filed with the Finance Director, Budget Director, and Clerk.

SECTION 4. This ordinance may be amended in any manner so long as it continues to fulfill the requirements of G.S. 159-13.2 and other applicable laws.

ADOPTED on first reading this June 25, 2026, to be effective October 1, 2026, in accordance with G.S. 159-17.

Fee Schedule: Introduction

This fee schedule includes Guilford County fees for the Fiscal Year 2027.

North Carolina General Statutes

Fees established by North Carolina General Statutes may be included.

The Budget Ordinance sets out the following authority:

Section 10: A. The Board of Commissioners adopts the fees as set forth in fee schedule attached hereto and incorporated by reference, including, but not limited to, Public Health clinic fees, and in accordance with §153A-102. The Board of Commissioners hereby delegates to the Manager authority to temporarily reduce existing fees during the fiscal year without further board approval, not to exceed a 90% decrease in established fees. A temporary reduction shall not exceed 30 days. Each reduction shall be reported to the Board of Commissioners at its next regular meeting.

To the extent permitted by law, the Register of Deeds fees are as prescribed by law; it is recognized herein that the Register in his discretion may waive fees incurred by the District Attorney's Office and Public Defender's Office for the 18th Judicial District in the execution of their duties.

- **Public Health Clinical Services Fees**

Guilford County Public Health monitors price fluctuations and insurance reimbursement rates throughout the year. The Board of Commissioners delegates authority to the County Manager to add additional fees and modify existing fees during the fiscal year without further board approval.

- **Register of Deeds Fees**

To the extent permitted by law, the Register of Deeds fees are as prescribed by law; the Register in his discretion may waive fees incurred by the District Attorney's Office and Public Defender's Office for the 18th Judicial District in the execution of their duties.

- **Public Records Fees**

In compliance with the Public Records Law, the County establishes fees to receive copies of such records.

- **Emergency Services Fees**

Guilford County Emergency Medical Services (EMS) fees are set at 200% of the Centers for Medicare & Medicaid Services (CMS) allowable fee, and they adjust annually on January 1 of each calendar year.

- **Civil Penalties**

Fines and fees associated with specific violations of Guilford County Ordinance provided by reference.

Fee Schedule: Summary of Changes

The following departments are amending fees for FY2027:

- **Emergency Services:** Enhanced Medical Services Fees are set at 200% of CMS allowable and adjust annually on January 1st each year.
- **Inspections:**
 - Adjustments to category for retaining wall inspection fees for standardization.
 - Additional category for heated swimming pools added for residential, commercial, and unclassified inspection based on the need for three trades for complete inspection (gas, electric, and water).
 - After Hours Inspection Fee added for non-business day/hours requests for service spanning weekends or after-business hours needs, such as weekend school construction inspection needs and retail construction requests for off-hours commercial inspection services.
 - Base fee costs for Commercial Up-fit inspections raised to align with peer benchmarking, remaining the lowest cost for services amongst peers.
 - Re-Review Fees for 1st and 2nd re-review submissions added.
 - Minimal revenue impact with fee adjustments.
- **Public Health**
 - Environmental Health—Water Quality Fees have been updated to better align with peer benchmarking. Changes are associated with residential construction fees such as septic field identification and residential soil evaluations.
 - Additional revenues anticipated to be generated, \$131,400.00, to be used to cover the costs for additional Environmental Health positions.
- **Planning and Development:**
 - **Solid Waste:** Annual adjustment to fees based on vendor Consumer Price Index (CPI) increase in new contract and Scrap Tire Tax Bulletin publication.

Animal Services

Fee Information	FY 2025	FY 2026	FY 2027	Change
Adoption Fees				
Cats	\$ 75.00	\$ 75.00	\$ 75.00	\$ -
Senior Cats	\$ 10.00	\$ 10.00	\$ 10.00	\$ -
Kittens	\$ 75.00	\$ 75.00	\$ 75.00	\$ -
Dogs	\$ 75.00	\$ 75.00	\$ 75.00	\$ -
Senior Dogs	\$ 25.00	\$ 25.00	\$ 25.00	\$ -
Puppies	\$ 75.00	\$ 75.00	\$ 75.00	\$ -
Other Adoption Fees	\$ 25.00	\$ 25.00	\$ 25.00	\$ -
Rescue Transfer - Altered by GCAS	\$ 50.00	\$ 50.00	\$ 50.00	\$ -
Rescue Transfer - Not altered by GCAS	\$ -	\$ -	\$ -	\$ -
Recovery Fees				
Animal Retrieval				
1st Offense - Altered	\$ 50.00	\$ 50.00	\$ 50.00	\$ -
1st Offense - Intact	\$ 125.00	\$ 125.00	\$ 125.00	\$ -
2nd Offense - Altered	\$ 75.00	\$ 75.00	\$ 75.00	\$ -
2nd Offense - Intact	\$ 150.00	\$ 150.00	\$ 150.00	\$ -
3rd Offense - Altered	\$ 100.00	\$ 100.00	\$ 100.00	\$ -
3rd Offense - Intact	\$ 200.00	\$ 200.00	\$ 200.00	\$ -
4th (or more) Offense - Altered	\$ 125.00	\$ 125.00	\$ 125.00	\$ -
4th (or more) Offense - Intact	\$ 300.00	\$ 300.00	\$ 300.00	\$ -
Rabies Vaccine	\$ 10.00	\$ 10.00	\$ 10.00	\$ -
Microchip	\$ 15.00	\$ 15.00	\$ 15.00	\$ -
Daily Board	\$ 15.00	\$ 15.00	\$ 15.00	\$ -
Daily Board - Rabies Observation	\$ 50.00	\$ 50.00	\$ 50.00	\$ -
Daily Board - Dangerous or Vicious	\$ 75.00	\$ 75.00	\$ 75.00	\$ -
Daily Board - Confiscate	\$ 20.00	\$ 20.00	\$ 20.00	\$ -
Other Fees				
Transfer of Ownership	\$ -	\$ -	\$ -	\$ -
Rabies Vaccine	\$ 10.00	\$ 10.00	\$ 10.00	\$ -
Microchip	\$ 15.00	\$ 15.00	\$ 15.00	\$ -
Owner Requested Euthanasia	\$ 20.00	\$ 20.00	\$ 20.00	\$ -
Rope Leash	\$ 1.00	\$ 1.00	\$ 1.00	\$ -
Cardboard Cat Carrier	\$ 5.00	\$ 5.00	\$ 5.00	\$ -

Animal Services

Civil Penalties

	Frequency	Penalty Amount	Ordinance Reference
Failure to obtain permit, breeders and retailers	Each	\$ 500.00	Guilford County Code 5.4
Violation of permit standard, breeders and retailers	Each	\$ 200.00	Guilford County Code 5.4
Interference of duty of any animal control division employee or agent or trap	Each	\$ 100.00	Guilford County Code 5-6(a)
Concealment of animal for the purpose of evading ordinance	Each	\$ 100.00	Guilford County Code 5-6(b)
Failure to obtain Breeder/Kennel Permit, 1st Violation	Each	\$ 200.00	Guilford County Code 5-5
Failure to obtain Breeder/Kennel Permit, 2nd Violation	Each	\$ 500.00	Guilford County Code 5-6
Failure to obtain Bird Sanctuary license (waived upon payment and registration of license)	Each	\$ 100.00	Guilford County Code 5-9
Failure to obtain license, animals running at large 1st Violation (waived upon payment and registration of license)	Each	\$ 100.00	Guilford County Code 5-9
Failure to obtain license, animals running at large 2nd Violation	Each	\$ 300.00	Guilford County Code 5-9
Failure to obtain license, animals running at large, 3rd on Violation	Each	\$ 500.00	Guilford County Code 5-9
Public nuisance, 1st Violation	Each	\$ 100.00	Guilford County Code 5-10
Public nuisance, 2nd Violation	Each	\$ 300.00	Guilford County Code 5-10
Public nuisance, 3rd Violation on	Each	\$ 500.00	Guilford County Code 5-10
Failure to confine and control, 1st Violation	Each	\$ 100.00	Guilford County Code 5-11
Failure to confine and control, 2nd Violation	Each	\$ 300.00	Guilford County Code 5-11
Failure to confine and control, 3rd Violation	Each	\$ 500.00	Guilford County Code 5-11
Vicious Animals	Each	\$ 500.00	Guilford County Code 5-12
Animal fighting and baiting	Each	\$ 500.00	Guilford County Code 5-13
Mistreatment of animals, 1st Violation	Each	\$ 100.00	Guilford County Code 5-14
Mistreatment of animals, 2nd Violation	Each	\$ 300.00	Guilford County Code 5-14
Mistreatment of animals, 3rd Violation	Each	\$ 500.00	Guilford County Code 5-14
Injury of animal (notice required), 1st Violation	Each	\$ 250.00	Guilford County Code 5-16
Failure to sterilize adopted animal	Each	\$ 500.00	Guilford County Code 5-19
Keeping stray animal, injury of animal (notice required)	Each	\$ 100.00	Guilford County Code 5-22
Keeping wild animals without permit	Each	\$ 100.00	Guilford County Code 5-25
Rabies confinement for observation	Each	\$ 200.00	Guilford County Code 5-34
Release of suspected rabid animal	Each	\$ 200.00	Guilford County Code 5-38
Failure to obtain breeding permit, 1st Violation	Each	\$ 100.00	Guilford County Code 5-46
Failure to obtain breeding permit, 2nd Violation	Each	\$ 150.00	Guilford County Code 5-47
Failure to obtain breeding permit, 3rd Violation	Each	\$ 200.00	Guilford County Code 5-48

Emergency Services

Fee Information	FY 2025	FY 2026	FY 2027	Change
Plan Review Fees				
Building Plan Review				
0-999 SF	\$ 100.00	\$ 100.00	\$ 100.00	\$ -
1,000-2,499 SF	\$ 150.00	\$ 150.00	\$ 150.00	\$ -
2,500-9,999 SF	\$ 200.00	\$ 200.00	\$ 200.00	\$ -
10,000-49,999 SF	\$ 300.00	\$ 300.00	\$ 300.00	\$ -
50,000-99,999 SF	\$ 500.00	\$ 500.00	\$ 500.00	\$ -
>100,000 SF	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ -
Site Plan Review				
0-999 SF	\$ 50.00	\$ 50.00	\$ 50.00	\$ -
1,000-2,499 SF	\$ 100.00	\$ 100.00	\$ 100.00	\$ -
2,500-9,999 SF	\$ 150.00	\$ 150.00	\$ 150.00	\$ -
10,000-49,999 SF	\$ 200.00	\$ 200.00	\$ 200.00	\$ -
50,000-99,999 SF	\$ 300.00	\$ 300.00	\$ 300.00	\$ -
>100,000 SF	\$ 500.00	\$ 500.00	\$ 500.00	\$ -
Site Plan Subdivision Review				
0-29 lots	\$ 50.00	\$ 50.00	\$ 50.00	\$ -
30-100 lots	\$ 100.00	\$ 100.00	\$ 100.00	\$ -
101-249 lots	\$ 200.00	\$ 200.00	\$ 200.00	\$ -
250-499 lots	\$ 250.00	\$ 250.00	\$ 250.00	\$ -
500 or > lots	\$ 300.00	\$ 300.00	\$ 300.00	\$ -
Water based Plan Review (fee per riser)	\$ 125.00	\$ 125.00	\$ 125.00	\$ -
Fire Alarm Plan Review (0-11999 SF)	\$ 125.00	\$ 125.00	\$ 125.00	\$ -
Fire Alarm Plan Review (12,000-99,999 SF)	\$ 200.00	\$ 200.00	\$ 200.00	\$ -
Fire Alarm Plan Review (>100,000 SF)	\$ 300.00	\$ 300.00	\$ 300.00	\$ -
Tank Plan Review (per tank)	\$ 100.00	\$ 100.00	\$ 100.00	\$ -
AES Plan Review	\$ 100.00	\$ 100.00	\$ 100.00	\$ -
Industrial Oven Review (per system)	\$ 100.00	\$ 100.00	\$ 100.00	\$ -
Emergency Radio System Review (per system)	\$ 100.00	\$ 100.00	\$ 100.00	\$ -
Spray & Dipping Review (per system)	\$ 100.00	\$ 100.00	\$ 100.00	\$ -
Hazmat Review (per system)	\$ 200.00	\$ 200.00	\$ 200.00	\$ -
Smoke Control System Review (per system)	\$ 100.00	\$ 100.00	\$ 100.00	\$ -
Solar System Review (per system)	\$ 100.00	\$ 100.00	\$ 100.00	\$ -
Gates & Barricades Review (per system)	\$ 100.00	\$ 100.00	\$ 100.00	\$ -
Pyrotechnic Magazine Review (per system + blasting permit)	\$ 100.00	\$ 100.00	\$ 100.00	\$ -
New Construction Inspection Fees (per inspection/per system)				
First Inspection New Construction	no charge	no charge	no charge	\$ -
Reinspection New Construction				
2nd visit	\$ 100.00	\$ 100.00	\$ 100.00	\$ -
3rd visit	\$ 200.00	\$ 200.00	\$ 200.00	\$ -
4th visit >	\$ 300.00	\$ 300.00	\$ 300.00	\$ -
Water Based System Pressure test	\$ 100.00	\$ 100.00	\$ 100.00	\$ -
Sprinkler/Standpipe/Pump Test (per inspector)	\$ 150.00	\$ 150.00	\$ 150.00	\$ -
Fire Alarm Test (per inspector)	\$ 150.00	\$ 150.00	\$ 150.00	\$ -
New Construction Inspection Fees (per inspection/per system)				
AES Field Test	\$ 100.00	\$ 100.00	\$ 100.00	\$ -

Emergency Services

Fee Information	FY 2025	FY 2026	FY 2027	Change
Tank Inspection	\$ 100.00	\$ 100.00	\$ 100.00	\$ -
Hydrant Inspections	\$ 100.00	\$ 100.00	\$ 100.00	\$ -
Industrial Ovens	\$ 100.00	\$ 100.00	\$ 100.00	\$ -
Damper Drop Test	\$ 100.00	\$ 100.00	\$ 100.00	\$ -
Emergency Radio System testing	\$ 100.00	\$ 100.00	\$ 100.00	\$ -
Hazardous Materials	\$ 100.00	\$ 100.00	\$ 100.00	\$ -
Smoke Control Systems	\$ 100.00	\$ 100.00	\$ 100.00	\$ -
Underground Inspections/flush	\$ 100.00	\$ 100.00	\$ 100.00	\$ -
Fire Access Gates & Barricades	\$ 100.00	\$ 100.00	\$ 100.00	\$ -
Solar Systems	\$ 100.00	\$ 100.00	\$ 100.00	\$ -
Spraying & Dipping	\$ 100.00	\$ 100.00	\$ 100.00	\$ -
Permit Fees*				
Blasting Permit				
30 Day Permit	\$ 125.00	\$ 125.00	\$ 125.00	\$ -
90 Day Permit	\$ 200.00	\$ 200.00	\$ 200.00	\$ -
Fireworks Event				
Initial	\$ 125.00	\$ 125.00	\$ 125.00	\$ -
Subsequent	\$ 125.00	\$ 125.00	\$ 125.00	\$ -
Tent/Stage Permit and Inspection (per tent)	\$ 100.00	\$ 100.00	\$ 100.00	\$ -
Blasting inspection (per site visit)	\$ 50.00	\$ 50.00	\$ 50.00	\$ -
Routine Inspection Fees				
1st visit	no charge	no charge	no charge	\$ -
Fire Annual Inspection				
Fire Systems Compliance Fee with Brycer (per system)	\$ -	\$ 18.00	\$ 18.00	\$ 18.00

Emergency Services

Fee Information	FY 2025	FY 2026	FY 2027	Change
Reinspection				
2nd visit (if ALL issues not corrected by reinspection)	\$ 100.00	\$ 100.00	\$ 100.00	\$ -
3rd visit (if ALL issues not corrected by reinspection)	\$ 200.00	\$ 200.00	\$ 200.00	\$ -
4th visit (judicial)	\$ 300.00	\$ 300.00	\$ 300.00	\$ -
Daycare Inspection	\$ 75.00	\$ 75.00	\$ 75.00	\$ -
Foster Care Inspection	\$ 75.00	\$ 75.00	\$ 75.00	\$ -
Group Home Inspection	\$ 75.00	\$ 75.00	\$ 75.00	\$ -
ABC Inspection	\$ 75.00	\$ 75.00	\$ 75.00	\$ -
Special Operations Response Fees				
Equipment & Apparatus				
Haz-Mat Response Unit	\$ 150.00	\$ 150.00	\$ 150.00	\$ -
Engine	\$ 150.00	\$ 150.00	\$ 150.00	\$ -
Tanker	\$ 150.00	\$ 150.00	\$ 150.00	\$ -
Aerial unit	\$ 200.00	\$ 200.00	\$ 200.00	\$ -
Rescue	\$ 200.00	\$ 200.00	\$ 200.00	\$ -
Squad/Truck (Medical or Brush)	\$ 100.00	\$ 100.00	\$ 100.00	\$ -
Service Truck/UAV	\$ 100.00	\$ 100.00	\$ 100.00	\$ -
Personnel (per hour)				
Haz-Mat Technician	\$ 75.00	\$ 75.00	\$ 75.00	\$ -
Haz-Mat Support	\$ 75.00	\$ 75.00	\$ 75.00	\$ -
Chief Officer	\$ 75.00	\$ 75.00	\$ 75.00	\$ -
Captain	\$ 75.00	\$ 75.00	\$ 75.00	\$ -
Lieutenant	\$ 75.00	\$ 75.00	\$ 75.00	\$ -
ES Support Staff	\$ 75.00	\$ 75.00	\$ 75.00	\$ -
Firefighters	\$ 75.00	\$ 75.00	\$ 75.00	\$ -
Emergency Medical Services Fees**				
** EMS fees are set at 200% of CMS allowable and adjust annually on January 1 each year FY26 fees were adjusted as of January 1, 2026.				
BLS NE A0428	\$ 526.98	\$ 539.64	\$ 553.28	\$ 13.64
BLS E A0429	\$ 843.18	\$ 863.44	\$ 885.24	\$ 21.80
ALS NE A0426	\$ 632.38	\$ 647.65	\$ 663.94	\$ 16.29
ALS E A0427	\$ 1,001.28	\$ 1,025.30	\$ 1,051.22	\$ 25.92
ALS 2 A0433	\$ 1,449.22	\$ 1,484.00	\$ 1,521.50	\$ 37.50
Specialty Care Transport A0434	\$ 1,712.72	\$ 1,753.82	\$ 1,798.14	\$ 44.32
ALS Treatment No Transport Fee	\$ 350.00	\$ 350.00	\$ 350.00	\$ -
Urban Mileage or Rural Mileage 18+ A0425	\$ 17.88	\$ 18.30	\$ 18.66	\$ 0.36
DOA A0429	\$ 822.24	\$ 863.44	\$ 863.44	\$ -
Waiting Time	\$ 60.00	\$ 60.00	\$ 60.00	\$ -
After 30 minutes, added to Base Fee, per hour charge	\$ 60.00	\$ 60.00	\$ 60.00	\$ -
Patients Treated at Scene (BLS)	no charge	no charge	no charge	\$ -
GM 9-1-1 Use Fee (Per Dispatch)	\$ 20.00	\$ 20.00	\$ 20.00	\$ -
Paramedic Assist/Intercept Fee (Per Response)	\$ 150.00	\$ 150.00	\$ 150.00	\$ -

Emergency Services

Fee Information	FY 2025	FY 2026	FY 2027	Change
Standby Special Event				
Unit & Crew, per hour	\$ 200.00	\$ 200.00	\$ 200.00	\$ -
EMS Personnel	\$ 75.00	\$ 75.00	\$ 75.00	\$ -
Supervisor (req. for every 6 personnel at an event)	\$ 75.00	\$ 75.00	\$ 75.00	\$ -
Franchise Fees				
Franchise Application Fee (Per Application)	\$ 250.00	\$ 250.00	\$ 250.00	\$ -
Franchise Administration Fee (Per Application)	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ -
Franchise Renewal Fee (Per Application)	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ -
Emergency Management Fees				
Disaster Plan Review Fees for NC DHSR				
Regulated Facilities				
Initial Plan Submission				
Mental Health Facility				
Day Treatment (Non-Residential)	\$ 150.00	\$ 150.00	\$ 150.00	\$ -
Residential 1-6 Beds	\$ 200.00	\$ 200.00	\$ 200.00	\$ -
Residential 7-24 Beds	\$ 200.00	\$ 200.00	\$ 200.00	\$ -
Residential 25+ Beds	\$ 200.00	\$ 200.00	\$ 200.00	\$ -
Adult Care Homes				
Day Treatment (Non-Residential)	\$ 150.00	\$ 150.00	\$ 150.00	\$ -
Residential 1-6 Beds	\$ 200.00	\$ 200.00	\$ 200.00	\$ -
Residential 7-24 Beds	\$ 200.00	\$ 200.00	\$ 200.00	\$ -
Residential 25+ Beds	\$ 200.00	\$ 200.00	\$ 200.00	\$ -
Nursing Homes				
Residential 1-6 Beds	\$ 200.00	\$ 200.00	\$ 200.00	\$ -
Residential 7-24 Beds	\$ 200.00	\$ 200.00	\$ 200.00	\$ -
Residential 25+ Beds	\$ 200.00	\$ 200.00	\$ 200.00	\$ -

Emergency Services

Fee Information	FY 2025	FY 2026	FY 2027	Change
Annual Plan Submission				
Adult Care Homes				
Day Treatment (Non-Residential)	\$ 75.00	\$ 75.00	\$ 75.00	\$ -
Residential 1-6 Beds	\$ 75.00	\$ 75.00	\$ 75.00	\$ -
Residential 7-24 Beds	\$ 75.00	\$ 75.00	\$ 75.00	\$ -
Residential 25+ Beds	\$ 75.00	\$ 75.00	\$ 75.00	\$ -
Hazardous Facility Planning Fee				
Governmental Agency				
Tier II Facility-1 to 99,999 pounds	\$ 200.00	\$ 200.00	\$ 200.00	\$ -
Tier II Facility-100,000 to 999,000 pounds	\$ 300.00	\$ 300.00	\$ 300.00	\$ -
Tier II Facility-1,000,000 pounds or more	\$ 500.00	\$ 500.00	\$ 500.00	\$ -
Special Hazard Surcharges				
EHS Facility Surcharge, Telecommunications	\$ 150.00	\$ 150.00	\$ 150.00	\$ -
EHS Facility Surcharge, Non-Telecommunications	\$ 500.00	\$ 500.00	\$ 500.00	\$ -
Risk Management Plan (RMP) Regulated Facility	\$ 500.00	\$ 500.00	\$ 500.00	\$ -
Treatment, Storage and Disposal Facility (TSDF)	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ -
Hazardous Waste Generator - Small Quantity	\$ 100.00	\$ 100.00	\$ 100.00	\$ -
Hazardous Waste Generator - Large Quantity	\$ 250.00	\$ 250.00	\$ 250.00	\$ -
* Fees will be doubled if permits not obtained before work and/or event occurs. Fire Marshal fees are standardized for all towns in Guilford County.				

Civil Penalties			
	Frequency	Penalty Amount	Ordinance Reference
Non-life Safety Violation			
1st citation	Each violation	\$ 50.00	
2nd citation	Each violation	\$ 100.00	
3rd citation	Each violation	\$ 150.00	
Life Safety Violations			
1st citation	Each violation	\$ 150.00	Guilford County Code, BCC Fire Code Section 112 Violations, G.S.153A-123(c1)
2nd citation	Each violation	\$ 500.00	
3rd citation	Each violation	\$ 1,000.00	
Overcrowding Violation	Each violation per person exceeding occupancy limit	\$ 50.00	
Fire Investigation/Inspector fee (per hour)	Per hour	\$ 75.00	
Civil Citation for doing work without a permit	Each violation	\$ 500.00	

General Services

Fee Information	FY 2025	FY 2026	FY 2027	Change
Parking				
Greensboro Parking Deck - Monthly	\$ 30.00	\$ 30.00	\$ 30.00	\$ -
Greensboro Other Parking Lots - Monthly	\$ 30.00	\$ 30.00	\$ 30.00	\$ -
High Point Parking Deck - Daily	\$2 / day	\$2 / day	\$2 / day	\$ -
High Point Parking Deck - Monthly	\$ 30.00	\$ 30.00	\$ 30.00	\$ -
Lost Parking Card or Placard	\$ 10.00	\$ 10.00	\$ 10.00	\$ -
Parking Application Fee	\$ 30.00	\$ 30.00	\$ 30.00	\$ -
Other Fees				
Courthouse Mini Lockers (per use)	\$ 0.25	\$ 0.25	\$ 0.25	\$ -
Courthouse Lost Locker Key	\$ 20.00	\$ 20.00	\$ 20.00	\$ -
Road Sign Replacement	\$ 150.00	\$ 150.00	\$ 150.00	\$ -

Inspections

Fee Information	FY 2025	FY2026	FY 2027	Change
Building Permit Fees - Commercial				
New Office and Retail Structure per unit - Base fee	\$ 100.00	\$ 100.00	\$ 100.00	\$ -
New Office and Retail Structure per square foot	\$ 0.25	\$ 0.25	\$ 0.25	\$ -
New Industrial/Warehousing Structures per unit - Base fee	\$ 100.00	\$ 100.00	\$ 100.00	\$ -
New Industrial/Warehousing Structures per square foot	\$ 0.25	\$ 0.25	\$ 0.25	\$ -
New Educational/Assembly/Institutional Structures per unit - Base fee	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ -
New Educational/Assembly/Institutional Structures per square foot	\$ 0.20	\$ 0.20	\$ 0.20	\$ -
New Multi-Family Structures per dwelling/unit	\$ 250.00	\$ 250.00	\$ 250.00	\$ -
New Utility & Miscellaneous - Base fee	\$ -	\$ 75.00	\$ 75.00	\$ -
New Utility & Miscellaneous per square foot	\$ -	\$ 0.25	\$ 0.25	\$ -
New Business, Mercantile, or Retail Structures - Base fee	\$ -	\$ 100.00	\$ 100.00	\$ -
New Business, Mercantile, or Retail Structures per square foot per unit	\$ -	\$ 0.25	\$ 0.25	\$ -
New Industrial, Factory, High Hazard, or Storage Structures - Base fee	\$ -	\$ 100.00	\$ 100.00	\$ -
New Industrial, Factory, High Hazard, or Storage Structures per square foot	\$ -	\$ 0.25	\$ 0.25	\$ -
New Educational, Assembly or Institutional Structures - Base fee	\$ -	\$ 1,000.00	\$ 1,000.00	\$ -
New Educational, Assembly or Institutional Structures per square foot	\$ -	\$ 0.20	\$ 0.20	\$ -
Commercial Additions/Alterations (Trade Fee(s) +\$0.25/square foot added/alterd)	\$ 0.25	\$ 0.25	\$ 0.25	\$ -
Commercial Up-fit (Construction Value \$1-\$9,999) - Base fee	\$ 35.00	\$ 35.00	\$ 75.00	\$ 40.00
Commercial Up-fit (Construction Value \$10,000-\$49,999) - Base fee	\$ 35.00	\$ 35.00	\$ 75.00	\$ 40.00
Commercial Up-fit (Construction Value \$10,000-\$49,999) - per 1,000 square feet fee	\$ 5.00	\$ 5.00	\$ 5.00	\$ -
Commercial Up-fit (Construction Value \$50,000-\$99,999) - Base fee	\$ 200.00	\$ 200.00	\$ 200.00	\$ -
Commercial Up-fit (Construction Value \$50,000-\$99,999) - per 1,000 square feet fee	\$ 4.00	\$ 4.00	\$ 4.00	\$ -
Commercial Up-fit (Construction Value \$100,000-\$499,999) - Base fee	\$ 350.00	\$ 350.00	\$ 350.00	\$ -
Commercial Up-fit (Construction Value \$100,000-\$499,999) - per 1,000 square feet fee	\$ 3.00	\$ 3.00	\$ 3.00	\$ -
Commercial Up-fit (Construction Value \$500,000) - Base fee	\$ 1,150.00	\$ 1,150.00	\$ 1,150.00	\$ -
Commercial Up-fit (Construction Value \$500,000) - per 1,000 square feet fee	\$ 2.00	\$ 2.00	\$ 2.00	\$ -
Signs (includes electric)	\$ 50.00	\$ 50.00	\$ 50.00	\$ -
Swimming Pools	\$ 135.00	\$ 135.00	\$ 150.00	\$ 15.00

Inspections

Fee Information	FY 2025	FY2026	FY 2027	Change
Swimming Pools, Heated			\$ 255.00	\$ 255.00
Communication Tower Collocate	\$ 250.00	\$ 250.00	\$ 250.00	\$ -
Demolition- Commercial	\$ 100.00	\$ 100.00	\$ 100.00	\$ -
Stocking Permit	\$ 100.00	\$ 100.00	\$ 100.00	\$ -
Signs (Trade Fees)	\$ 100.00	\$ 100.00	\$ 100.00	\$ -
Temporary Construction Trailer (Trade Fees Only)	\$ -	\$ -	\$ -	\$ -
Change of Occupancy (Trade Fees Only)	\$ -	\$ -	\$ -	\$ -
Retaining Walls				
Retaining Wall (Construction Value \$1-\$9,999)		Previously under Utility Fee	\$ 100.00	\$ -
Retaining Wall (Construction Value \$10,000-\$49,999)		Previously under Utility Fee	\$ 150.00	\$ -
Retaining Wall (Construction Value \$50,000-\$99,999)		Previously under Utility Fee	\$ 200.00	\$ -
Retaining Wall (Construction Value \$100,000-\$499,999)		Previously under Utility Fee	\$ 250.00	\$ -
Retaining Wall (Construction Value Over \$500,000)		Previously under Utility Fee	\$ 300.00	\$ -
Trade Permit Fees - Commercial				
Building	\$ 75.00	\$ 75.00	\$ 75.00	\$ -
Electrical	\$ 75.00	\$ 75.00	\$ 75.00	\$ -
Plumbing	\$ 75.00	\$ 75.00	\$ 75.00	\$ -
Mechanical	\$ 75.00	\$ 75.00	\$ 75.00	\$ -
Fuel Piping	\$ 75.00	\$ 75.00	\$ 75.00	\$ -
Trade Permit Fees - Residential				
Accessory Buildings (Heated) per square foot (plus applicable trade fees)	\$ -	\$ 0.35	\$ 0.35	\$ -
Home Occupation (Trade Fees Only)	\$ -	\$ 75.00	\$ 75.00	\$ -
Family Care Home (Trade Fees Only)	\$ -	\$ 75.00	\$ 75.00	\$ -
Daycare in Residence (Trade Fees Only)	\$ -	\$ 75.00	\$ 75.00	\$ -
Additions (Unheated) per square foot (plus applicable trade fees)	\$ -	\$ 0.20	\$ 0.20	\$ -
Alterations (No change) (Trade Fees Only)	\$ -	\$ 75.00	\$ 75.00	\$ -
Building Permit Fees - Residential				
Detached Single-Family base fee	\$ 150.00	\$ 150.00	\$ 150.00	\$ -
Detached Single-Family per heated square foot	\$ 0.35	\$ 0.35	\$ 0.35	\$ -
Attached Single-Family base fee	\$ 150.00	\$ 150.00	\$ 150.00	\$ -
Attached Single-Family per heated square foot	\$ 0.35	\$ 0.35	\$ 0.35	\$ -
New Heated Additions per square foot (plus applicable trade fees)	\$ 0.35	\$ 0.35	\$ 0.35	\$ -
Alterations (Unheated to Heated) per square foot (plus applicable trade fees)	\$ 0.35	\$ 0.35	\$ 0.35	\$ -
Modular Homes	\$ 250.00	\$ 250.00	\$ 250.00	\$ -
Manufactured (Mobile) Homes	\$ 175.00	\$ 175.00	\$ 175.00	\$ -

Inspections

Fee Information	FY 2025	FY2026	FY 2027	Change
An additional \$10 Homeowner Recovery Fund Fee applies to all bldg. permits issued to General Contractors as required by State law.	\$ 10.00	\$ 10.00	\$ 10.00	\$ -
Accessory Bldgs. Or Unheated Alterations/Additions - cost per unheated sq. ft. (plus applicable trade fees)	\$ 0.20	\$ 0.20	\$ 0.20	\$ -
Interior Alterations - \$0 to \$10,000			\$ 125.00	
Interior Alterations - over \$10,000			\$ 250.00	
Swimming Pools (includes electric)	\$ 135.00	\$ 135.00	\$ 150.00	\$ 15.00
Swimming Pools (heated)	Previously under Swimming Pools		\$ 255.00	\$ 255.00
Decks (Trade Fees Only)	\$ -	\$ -	\$ -	\$ -
Relocated Home	\$ 175.00	\$ 175.00	\$ 175.00	\$ -
Signs (includes electric)	\$ 50.00	\$ 50.00	\$ 50.00	\$ -
Permit Re-Issuance (Required Trade Fees Only)	\$ -	\$ -		\$ -
Demolition- Residential	\$ 75.00	\$ 75.00	\$ 75.00	\$ -
Trade Permit Fees - Residential				
Building	\$ 75.00	\$ 75.00	\$ 75.00	\$ -
Electrical	\$ 75.00	\$ 75.00	\$ 75.00	\$ -
Plumbing	\$ 75.00	\$ 75.00	\$ 75.00	\$ -
Mechanical	\$ 75.00	\$ 75.00	\$ 75.00	\$ -
Fuel Piping	\$ 75.00	\$ 75.00	\$ 75.00	\$ -
Gas Logs	\$ 75.00	\$ 75.00	\$ 75.00	\$ -
Re-Inspection	\$ 50.00	\$ 50.00	\$ 50.00	\$ -
Roofing/Reroofing				
Construction Value \$0 to \$20,000	Previously under Building		\$ 100.00	
Construction Value over \$20,000	Previously under Building		\$ 150.00	
Unclassified				
Temporary Power/Unit or Meter	\$ 40.00	\$ 75.00	\$ 75.00	\$ -
Swimming Pool (Trade Fees Only)	\$ 135.00	\$ 135.00	\$ 150.00	\$ 15.00
Swimming Pool (Trade Fees Only, heated)	Previously under Swimming Pool		\$ 255.00	\$ 255.00
Machinery or Equipment/Unit	\$ 10.00	\$ 10.00	\$ 10.00	\$ -
Event Permit (Trade Fees Only)	\$ 40.00	\$ 40.00	\$ 75.00	\$ 75.00
Accessory Structure (Trade Fees Only)	\$ -	\$ -	\$ -	\$ -
Utility (Trade Fees Only)	\$ -	\$ -	\$ -	\$ -
Open Assembly (Trade Fees Only)	\$ -	\$ -	\$ -	\$ -
Above Ground Storage Tank (Trade Fees Only)	\$ -	\$ -	\$ -	\$ -
Permit Re-Issuance (Trade Fees Only)	\$ -	\$ -	Previously issued permit fee	\$ -
Land Use Permit (Required Trade Fees Only)	\$ -	\$ -	\$ -	\$ -
Re-Inspection Fees	\$ 50.00	\$ 50.00	\$ 75.00	\$ 25.00
ABC Permit	\$ 75.00	\$ 75.00	\$ 75.00	\$ -
After Hours Inspection (non-business days/hours)	\$ -	\$ -	\$ 125.00	\$ 125.00
Penalty Fee (Trade Fee Only)	\$ -	\$ 75.00	Double Trade Permit Fee	

Inspections

Fee Information	FY 2025	FY2026	FY 2027	Change
Plan Review				
Plan Review Fee	\$ -	\$ -	\$ 75.00	\$ 75.00
Re-Review Fee- 1st Re-review	\$ -	\$ -	\$ -	\$ -
Re-Review Fee- 2nd Re-review	\$ -	\$ -	\$ 75.00	\$ 75.00
Re-Review Fee- Each Review after 2nd Re-review	\$ -	\$ -	\$ 150.00	\$ 150.00

Civil Penalties			
	Frequency	Penalty Amount	Ordinance Reference
Failure to complete Order to Repair - Minimum Housing & Condemnation	Daily	\$ 50.00	Guilford County Code Sec. 15-93
Failure to comply with Stop Work Order - Without Permit	Daily	\$ 50.00	UDO 10.05(E)

Law Enforcement

Fee Information	FY 2025	FY 2026	FY 2027	Change
Civil Process Fees				
In-State Service Fee (Controlled by State Statute)	\$ 30.00	\$ 30.00	\$ 30.00	-
Out of State Service Fee (Controlled by State Statute)	\$ 50.00	\$ 50.00	\$ 50.00	-
Pistol Purchase & Concealed Carry Permitting Fees				
Pistol Purchase Permit Fee (Controlled by State Statute)* *Updated per SB41 repeal of pistol permit requirement	\$ -	\$ -	\$ -	-
Concealed Carry Permit Fee - New Applicant (Controlled by State Statute)	\$ 90.00	\$ 90.00	\$ 90.00	-
Concealed Carry Permit Fee - New Applicant - Retired Law Enforcement (Controlled by State Statute)	\$ 40.00	\$ 40.00	\$ 40.00	-
Concealed Carry Permit Fingerprint Fee - New Applicants Only (Controlled by State Statute)	\$ 10.00	\$ 10.00	\$ 10.00	-
Concealed Carry Permit Fee - Renewal Applicant (Controlled by State Statute)	\$ 75.00	\$ 75.00	\$ 75.00	-
Concealed Carry Permit Fee - Renewal Applicant - Retired Law Enforcement (Controlled by State Statute)	\$ 40.00	\$ 40.00	\$ 40.00	-
Concealed Carry Permit Fee - Honorably Discharged Veteran (Controlled by State Statute)			\$ 45.00	-
Concealed Carry Permit Fee - Renewal - Honorably Discharged Veteran (Controlled by State Statute)			\$ 40.00	-
Precious Metals Annual Permitting Fees				
Business Owner/Partners Fee - New and Renewal Applicant (Controlled by State Statute)	\$ 180.00	\$ 180.00	\$ 180.00	-
Business Employee Fee - New Applicant (Controlled by State Statute)	\$ 10.00	\$ 10.00	\$ 10.00	-
Business Employee Fee - Renewal Applicant (Controlled by State Statute)	\$ 3.00	\$ 3.00	\$ 3.00	-
Fingerprinting Fees - All Other				
Fingerprinting Fees - per print card	\$ 10.00	\$ 10.00	\$ 10.00	-
Detention				
Jail fees - determined by Clerk's file - daily	\$ 10.00	\$ 10.00	\$ 10.00	-
Jail fees - post trial serves sentence in jail - daily	\$ 40.00	\$ 40.00	\$ 40.00	-
Out-of-county probationers ordered to do their time in GC - daily	\$ 50.00	\$ 50.00	\$ 50.00	-
Out-of-state probationers ordered to do their time in GC Jail Central - daily	\$ 50.00	\$ 50.00	\$ 50.00	-

Law Enforcement

Fee Information	FY 2025	FY 2026	FY 2027	Change
Out-of-state probationers ordered to do their time in GC HP Jail - daily	\$ 50.00	\$ 50.00	\$ 50.00	-
Transporting Agency or High Risk Inmate from other agency in GC Jail Central - daily	\$ 50.00	\$ 50.00	\$ 50.00	-
Transporting Agency or High Risk Inmate from other agency in GC HP Jail - daily	\$ 50.00	\$ 50.00	\$ 50.00	-
SMCP - Statewide Misdemeanant Confinement Program - daily	\$ 40.00	\$ 40.00	\$ 40.00	-
Transport officers per hour	\$ 25.00	\$ 25.00	\$ 25.00	-
Mileage	\$ 0.54	\$ 0.54	\$ 0.54	-
Bag lunch	\$ 1.34	\$ 1.34	\$ 1.34	-
Housing Safekeepers - daily	\$ 40.00	\$ 40.00	\$ 40.00	-
Firing Range (authorized agencies only)				
Pistol & Rifle Ranges (per officer)	\$ 5.00	\$ 5.00	\$ 5.00	-
Shoot House - Simunition (no live fire; per officer)	\$ 5.00	\$ 5.00	\$ 5.00	-
Shoot House - Live Fire (per range visit)	\$ 150.00	\$ 150.00	\$ 150.00	-

Civil Penalties			
	Frequency	Penalty Amount	Ordinance Reference
1st Violation, Noise Ordinance	Each	\$ 200.00	
2nd Violation, Noise Ordinance, Within 1 Year by Same Violator	Each	\$ 400.00	Guilford County Code 11-8(c)(2)
3rd Violation on, Noise Ordinance, Within 1 Year by Same Violator	Each	\$ 500.00	
Failure to pay civil penalty, Noise Ordinance, Within 10 Days	Each	\$ 50.00	Guilford County Code 11-8(c)(3)

Parks and Recreation

Fee Information	FY 2025		FY 2026		FY 2027		Change
Shelters							
Large - full day	\$	125.00	\$	125.00	\$	125.00	\$ -
Large - half day	\$	100.00	\$	100.00	\$	100.00	\$ -
Medium - full day	\$	85.00	\$	85.00	\$	85.00	\$ -
Medium - half day	\$	60.00	\$	60.00	\$	60.00	\$ -
Large - full day (November-February)	\$	65.00	\$	65.00	\$	65.00	\$ -
Medium - full day (November-February)	\$	40.00	\$	40.00	\$	40.00	\$ -
* All Shelters at Southwest Park	\$	-	\$	-	\$	-	\$ -
Soccer and Baseball Fields							
Per Game (2-hrs, fields marked)	\$	75.00	\$	75.00	\$	75.00	\$ -
2-hr Practice (without field markings)	\$	25.00	\$	25.00	\$	25.00	\$ -
Tournament Per Field, Per Day (marked)	\$	200.00	\$	200.00	\$	200.00	\$ -
Swimming							
Full-Day - Adult (BMP, HSP, NEP)	\$	6.00	\$	6.00	\$	6.00	\$ -
Full-Day - Child (BMP, HSP, NEP)	\$	5.00	\$	5.00	\$	5.00	\$ -
Full Day - 2 and Under	\$	-	\$	-	\$	-	\$ -
Full-Day - Day Care	\$	3.00	\$	3.00	\$	3.00	\$ -
Swim Team (BMP Only)	\$	120.00	\$	120.00	\$	120.00	\$ -
Swim Team Additional Family Member (BMP)	\$	110.00	\$	110.00	\$	110.00	\$ -
Pool Party (2 hours, incl. 2 lifeguards, BMP, Additional lifeguards for Pool Party (per hour,	\$	280.00	\$	280.00	\$	280.00	\$ -
Punch Passes (10 punches for \$40)	\$	40.00	\$	40.00	\$	40.00	\$ -
Activities Fees (Reserveable)							
Volleyball Court (per court, per hour)	\$	5.00	\$	5.00	\$	5.00	\$ -
Tennis Court (per hour, per person)	\$	3.00	\$	3.00	\$	3.00	\$ -
Pickleball Court (per court, per hour)	\$	15.00	\$	15.00	\$	15.00	\$ -
Pickleball Court (per court, per day)	\$	150.00	\$	150.00	\$	150.00	\$ -
Tennis Court (per match for school groups)	\$	55.00	\$	55.00	\$	55.00	\$ -
Cornhole Boards w/ Bean Bags	\$	25.00	\$	25.00	\$	25.00	\$ -
Bike Rental (March-November); (per hour, 2 hr min)	\$	3.00	\$	3.00	\$	3.00	\$ -
5K and Bike Races per Person	\$	3.00	\$	3.00	\$	3.00	\$ -
BMP Drving Range Fees							
Small Basket	\$	6.00	\$	6.00	\$	6.00	\$ -
Large Basket	\$	8.00	\$	8.00	\$	8.00	\$ -
Jumbo Basket	\$	12.00	\$	12.00	\$	12.00	\$ -
Punch Card (12 small baskets)	\$	40.00	\$	40.00	\$	40.00	\$ -
Punch Card (12 large baskets)	\$	60.00	\$	60.00	\$	60.00	\$ -
Punch Card (12 jumbo baskets)	\$	120.00	\$	120.00	\$	120.00	\$ -
BMP Golf Course Fees							
9 holes (Mon-Fri)	\$	7.00	\$	7.00	\$	7.00	\$ -
18 holes (Mon-Fri)	\$	10.00	\$	10.00	\$	10.00	\$ -
18 holes (Sr./Jr. Mon-Fri)	\$	7.00	\$	7.00	\$	7.00	\$ -
9 holes (Sat-Sun)	\$	8.00	\$	8.00	\$	8.00	\$ -
18 holes (Sat-Sun)	\$	11.00	\$	11.00	\$	11.00	\$ -
18 holes (Sr./Jr. Sat-Sun)	\$	8.00	\$	8.00	\$	8.00	\$ -
Club Rental	\$	1.00	\$	1.00	\$	1.00	\$ -
Pull Cart Rental	\$	2.00	\$	2.00	\$	2.00	\$ -

Parks and Recreation

Fee Information	FY 2025	FY 2026	FY 2027	Change
Miscellaneous				
Vendors or Catered Events At Shelters (% of	\$ 0.10	10%	10%	\$ -
Cancellation 30 days or more prior to event	\$ 35.00	\$ 35.00	\$ 35.00	\$ -
Cancellation 8 to 29 days prior to event	\$ 0.50	50%	50%	\$ -
Parks Special Event - Fireworks Display (per	\$ 10.00	\$ 10.00	\$ 10.00	\$ -
Bur-Mil Park Clubhouse Fees - Weekdays				
Banquet - 1st half day (8am-2pm)	\$ 130.00	\$ 130.00	\$ 130.00	\$ -
Banquet - 2nd half day (4pm-12am)	\$ 175.00	\$ 175.00	\$ 175.00	\$ -
Banquet - Full day (8am-12am)	\$ 220.00	\$ 220.00	\$ 220.00	\$ -
Triple Crown - 1st half day (8am-2pm)	\$ 100.00	\$ 100.00	\$ 100.00	\$ -
Triple Crown - 2nd half day (4pm-12am)	\$ 120.00	\$ 120.00	\$ 120.00	\$ -
Triple Crown - Full day (8am-12am)	\$ 140.00	\$ 140.00	\$ 140.00	\$ -
Oak - 1st half day (8am-2pm)	\$ 70.00	\$ 70.00	\$ 70.00	\$ -
Oak - 2nd half day (4pm-12am)	\$ 90.00	\$ 90.00	\$ 90.00	\$ -
Oak - Full day (8am-12am)	\$ 110.00	\$ 110.00	\$ 110.00	\$ -
Lake - 1st half day (8am-2pm)	\$ 110.00	\$ 110.00	\$ 110.00	\$ -
Lake - 2nd half day (4pm-12am)	\$ 145.00	\$ 145.00	\$ 145.00	\$ -
Lake - Full day (8am-12am)	\$ 180.00	\$ 180.00	\$ 180.00	\$ -
Training - 1st half day (8am-2pm)	\$ 80.00	\$ 80.00	\$ 80.00	\$ -
Training - 2nd half day (4pm-12am)	\$ 100.00	\$ 100.00	\$ 100.00	\$ -
Training - Full day (8am-12am)	\$ 120.00	\$ 120.00	\$ 120.00	\$ -
Training - (M-W, 3-hour block, groups of 25	\$ 40.00	\$ 40.00	\$ 40.00	\$ -
Guilford - 1st half day (8am-2pm)	\$ 80.00	\$ 80.00	\$ 80.00	\$ -
Guilford - 2nd half day (4pm-12am)	\$ 100.00	\$ 100.00	\$ 100.00	\$ -
Guilford - Full day (8am-12am)	\$ 120.00	\$ 120.00	\$ 120.00	\$ -
Cedar - 1st half day (8am-2pm)	\$ 110.00	\$ 110.00	\$ 110.00	\$ -
Cedar - 2nd half day (4pm-12am)	\$ 145.00	\$ 145.00	\$ 145.00	\$ -
Cedar - Full day (8am-12am)	\$ 180.00	\$ 180.00	\$ 180.00	\$ -
Screened Porch - 1st half day (8am-2pm)	\$ 70.00	\$ 70.00	\$ 70.00	\$ -
Screened Porch - 2nd half day (4pm-12am)	\$ 80.00	\$ 80.00	\$ 80.00	\$ -
Screened Porch - Full day (8am-12am)	\$ 90.00	\$ 90.00	\$ 90.00	\$ -
Non-Refundable Deposit	\$ 100.00	\$ 100.00	\$ 100.00	\$ -

Parks and Recreation

Fee Information	FY 2025	FY 2026	FY 2027	Change
BMP Clubhouse Fees - 2nd half Fri,				
Banquet - 1st half day (8am-2pm)	\$ 400.00	\$ 400.00	\$ 400.00	\$ -
Banquet - 2nd half day (4pm-12am)	\$ 465.00	\$ 465.00	\$ 465.00	\$ -
Banquet - Full day (8am-12am)	\$ 500.00	\$ 500.00	\$ 500.00	\$ -
Triple Crown - 1st half day (8am-2pm)	\$ 240.00	\$ 240.00	\$ 240.00	\$ -
Triple Crown - 2nd half day (4pm-12am)	\$ 260.00	\$ 260.00	\$ 260.00	\$ -
Triple Crown - Full day (8am-12am)	\$ 300.00	\$ 300.00	\$ 300.00	\$ -
Oak - 1st half day (8am-2pm)	\$ 165.00	\$ 165.00	\$ 165.00	\$ -
Oak - 2nd half day (4pm-12am)	\$ 195.00	\$ 195.00	\$ 195.00	\$ -
Oak - Full day (8am-12am)	\$ 225.00	\$ 225.00	\$ 225.00	\$ -
Lake - 1st half day (8am-2pm)	\$ 305.00	\$ 305.00	\$ 305.00	\$ -
Lake - 2nd half day (4pm-12am)	\$ 360.00	\$ 360.00	\$ 360.00	\$ -
Lake - Full day (8am-12am)	\$ 400.00	\$ 400.00	\$ 400.00	\$ -
Training - 1st half day (8am-2pm)	\$ 175.00	\$ 175.00	\$ 175.00	\$ -
Training - 2nd half day (4pm-12am)	\$ 205.00	\$ 205.00	\$ 205.00	\$ -
Training - Full day (8am-12am)	\$ 235.00	\$ 235.00	\$ 235.00	\$ -
Guilford - 1st half day (8am-2pm)	\$ 175.00	\$ 175.00	\$ 175.00	\$ -
Guilford - 2nd half day (4pm-12am)	\$ 205.00	\$ 205.00	\$ 205.00	\$ -
Guilford - Full day (8am-12am)	\$ 235.00	\$ 235.00	\$ 235.00	\$ -
Cedar - 1st half day (8am-2pm)	\$ 290.00	\$ 290.00	\$ 290.00	\$ -
Cedar - 2nd half day (4pm-12am)	\$ 345.00	\$ 345.00	\$ 345.00	\$ -
Cedar - Full day (8am-12am)	\$ 400.00	\$ 400.00	\$ 400.00	\$ -
Screened Porch - 1st half day (8am-2pm)	N/A	N/A	N/A	\$ -
Screened Porch - 2nd half day (4pm-12am)	N/A	N/A	N/A	\$ -
Screened Porch - Full day (8am-12am)	\$ 165.00	\$ 165.00	\$ 165.00	\$ -
Wedding Package for groups of 75 or more	\$ 1,900.00	\$ 1,900.00	\$ 1,900.00	\$ -
Non-Refundable Deposit	\$ 200.00	\$ 200.00	\$ 200.00	\$ -
BMP Food Service Fees				
1-25 persons	\$ 25.00	\$ 25.00	\$ 25.00	\$ -
26-50 persons	\$ 50.00	\$ 50.00	\$ 50.00	\$ -
51-100 persons	\$ 75.00	\$ 75.00	\$ 75.00	\$ -
101-200 persons	\$ 125.00	\$ 125.00	\$ 125.00	\$ -
201-300 persons	\$ 200.00	\$ 200.00	\$ 200.00	\$ -
301+ persons	\$ 250.00	\$ 250.00	\$ 250.00	\$ -
Caterer (% of total bill)	12%	12%	12%	\$ -
BMP Event Staffing and Bar Fees				
Event Host (per hour)	\$ 15.00	\$ 15.00	\$ 15.00	\$ -
Security (per hour)	\$ 40.00	\$ 40.00	\$ 40.00	\$ -
Bartender (per hour)	\$ 30.00	\$ 30.00	\$ 30.00	\$ -
Bar Service	\$ 200.00	\$ 200.00	\$ 200.00	\$ -
BMP Wildlife Education Center Fees				
Classroom (per hour, operating hours)	\$ 10.00	\$ 10.00	\$ 10.00	\$ -
Classroom (per hour, non-operating hours)	\$ 22.00	\$ 22.00	\$ 22.00	\$ -
Hagan-Stone Campground				
Group Site (max 40 persons)	\$ 60.00	\$ 60.00	\$ 60.00	\$ -
RV Site	\$ 25.00	\$ 25.00	\$ 25.00	\$ -
Tent Site	\$ 15.00	\$ 15.00	\$ 15.00	\$ -
Long-term (30-day) RV Site (November-March)	\$ 575.00	\$ 575.00	\$ 575.00	\$ -

Parks and Recreation

Fee Information	FY 2025	FY 2026	FY 2027	Change
Hagan-Stone Park ARC Building and				
Chapel Only (30 people max)	\$ 200.00	\$ 200.00	\$ 200.00	\$ -
Chapel & ARC Building Package	\$ 350.00	\$ 350.00	\$ 350.00	\$ -
ARC Building - 4 Hour Flat Fee	\$ 100.00	\$ 100.00	\$ 100.00	\$ -
ARC Building - 6 Hour Flat Fee	\$ 150.00	\$ 150.00	\$ 150.00	\$ -
ARC Building - 8 Hour Flat Fee	\$ 200.00	\$ 200.00	\$ 200.00	\$ -
Stage	\$ 100.00	\$ 100.00	\$ 100.00	\$ -
Non-Refundable Deposit	\$ 50.00	\$ 50.00	\$ 50.00	\$ -
Northeast Park Event Center Rental Fees				
1-50 people Full Day (8am-12am)	\$ 100.00	\$ 100.00	\$ 100.00	\$ -
51-100 people Full Day (8am-12am)	\$ 275.00	\$ 275.00	\$ 275.00	\$ -
101-150 people Full Day (8am-12am)	\$ 450.00	\$ 450.00	\$ 450.00	\$ -
151+ people Full Day (8am-12am)	\$ 600.00	\$ 600.00	\$ 600.00	\$ -
NEP Event Center Rental Fees (Friday)				
1-50 people Full Day (8am-12am)	\$ 175.00	\$ 175.00	\$ 175.00	\$ -
51-100 people Full Day (8am-12am)	\$ 350.00	\$ 350.00	\$ 350.00	\$ -
101-150 people Full Day (8am-12am)	\$ 550.00	\$ 550.00	\$ 550.00	\$ -
151+ people Full Day (8am-12am)	\$ 600.00	\$ 600.00	\$ 600.00	\$ -
NEP Event Center Rental Fees (Saturday)				
1-100 people Full Day (8am-12am)	\$ 350.00	\$ 350.00	\$ 350.00	\$ -
101-150 people Full Day (8am-12am)	\$ 550.00	\$ 550.00	\$ 550.00	\$ -
151+ people Full Day (8am-12am)	\$ 700.00	\$ 700.00	\$ 700.00	\$ -
NEP Event Center Rental Fees (Sunday Base Rate)				
1-50 people Full Day (8am-12am)	\$ 175.00	\$ 175.00	\$ 175.00	\$ -
51-100 people Full Day (8am-12am)	\$ 350.00	\$ 350.00	\$ 350.00	\$ -
101-150 people Full Day (8am-12am)	\$ 550.00	\$ 550.00	\$ 550.00	\$ -
151+ people Full Day (8am-12am)	\$ 750.00	\$ 750.00	\$ 750.00	\$ -
NE Park Day Prior Rental (9am-3pm)	\$ 100.00	\$ 100.00	\$ 100.00	\$ -
NEP Event Staffing and Bar Fees				
Event Host (per hour)	\$ 15.00	\$ 15.00	\$ 15.00	\$ -
Security (per hour)	\$ 40.00	\$ 40.00	\$ 40.00	\$ -
Bartender (per hour)	\$ 30.00	\$ 30.00	\$ 30.00	\$ -
Bar Service (includes 3 hours of service)	\$ 200.00	\$ 200.00	\$ 200.00	\$ -
Bar Service (per hour, after 3 hours up to 5 hours)	\$ 30.00	\$ 30.00	\$ 30.00	\$ -
Cleaning	\$ 100.00	\$ 100.00	\$ 100.00	\$ -
NEP Food Service Fees				
1-25 people	\$ 25.00	\$ 25.00	\$ 25.00	\$ -
26-50 people	\$ 50.00	\$ 50.00	\$ 50.00	\$ -
51-100 people	\$ 75.00	\$ 75.00	\$ 75.00	\$ -
101-200 people	\$ 125.00	\$ 125.00	\$ 125.00	\$ -
201-300 people	\$ 200.00	\$ 200.00	\$ 200.00	\$ -
301+ people	\$ 250.00	\$ 250.00	\$ 250.00	\$ -
Caterer (% of total bill)	10%	10%	10%	\$ -

Parks and Recreation

Fee Information	FY 2025		FY 2026		FY 2027		Change	
Southwest Park Marina Fees								
1/2 Day Canoe	\$	13.00	\$	13.00	\$	13.00	\$	-
Full Day Canoe	\$	20.00	\$	20.00	\$	20.00	\$	-
1/2 Day 2 Seat Kayak	\$	15.00	\$	15.00	\$	15.00	\$	-
Full Day 2 Seat Kayak	\$	20.00	\$	20.00	\$	20.00	\$	-
1/2 Day 1 Seat Kayak	\$	12.00	\$	12.00	\$	12.00	\$	-
Full Day 1 Seat Kayak	\$	15.00	\$	15.00	\$	15.00	\$	-
10' John Boat 2 Person Rental	\$	15.00	\$	15.00	\$	15.00	\$	-
14' John Boat 3 Person Rental	\$	21.00	\$	21.00	\$	21.00	\$	-
Private Boat Launch	\$	7.00	\$	7.00	\$	7.00	\$	-
Private Canoe & Kayak Launch	\$	5.00	\$	5.00	\$	5.00	\$	-
Pier Fishing	\$	3.00	\$	3.00	\$	3.00	\$	-

Planning & Development

Fee Information	FY 2025	FY 2026	FY 2027	Change
Subdivision Plat Review				
Subdivision Plat Review - Per Plat (base fee)	\$ 200.00	\$ 200.00	\$ 200.00	\$ -
Subdivision Plat Review - Per Lot (addit'l charge)	\$ 30.00	\$ 30.00	\$ 30.00	\$ -
Exclusion Plat Review	\$ 125.00	\$ 125.00	\$ 125.00	\$ -
Road Signs	\$ 150.00	\$ 150.00	\$ 150.00	\$ -
Zoning Verification Fee	no charge	no charge	no charge	\$ -
Planning Board				
<i>Zoning</i>				
Application for Rezoning request containing less than one acre	\$ 750.00	\$ 750.00	\$ 750.00	\$ -
Application for Original Zoning or Rezoning request containing one to 4.9 acres	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$ -
Application for Original Zoning or Rezoning request containing five to 24.99 acres	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ -
Application for Original Zoning or Rezoning request containing at least Twenty-Five (25) acres or a Planned Unit Development	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ -
Rezoning Appeal/Case	\$ 750.00	\$ 750.00	\$ 750.00	\$ -
Special Use Permit/Case + Recording Fee	\$ 526.00	\$ 526.00	\$ 526.00	\$ -
<i>Road/Easement Closing Fees</i>				
Easement Closing (per case + \$26 recording fee)	\$240 +\$26	\$240 +\$26	\$240 +\$26	\$ -
Road Closing (per case + \$26 recording fee)	\$355 + \$26	\$355 + \$26	\$355 + \$26	\$ -
Road Renaming	\$ 385.00	\$ 385.00	\$ 385.00	\$ -
Other Appeals of the Planning Board (per case)	\$ 200.00	\$ 200.00	\$ 200.00	\$ -
Board of Adjustment				
Variance (fee + \$26 recording fee)	\$400 +\$26	\$400 +\$26	\$400 +\$26	\$ -
Appeals to the Board of Adjustment (per case)	\$ 250.00	\$ 250.00	\$ 250.00	\$ -
Site Plan Review				
Minor Site Plan Review (per plan)	\$ 175.00	\$ 175.00	\$ 175.00	\$ -
Major Site Plan Review (per plan, base fee)	\$ 325.00	\$ 325.00	\$ 325.00	\$ -
Additional fee per 1,000 sq ft gross floor area or open uses of land for major plans	\$ 5.00	\$ 5.00	\$ 5.00	\$ -
Publications				
Development Ordinance	\$ 20.00	\$ 20.00	\$ 20.00	\$ -
Historic Properties Book	\$ 12.00	\$ 12.00	\$ 12.00	\$ -
Guilford County Street Atlas	\$ 18.95	\$ 18.95	\$ 18.95	\$ -
Comprehensive Plan	loan - self copy	loan - self copy	loan - self copy	\$ -
Area Plans - Text or Map	no charge	no charge	no charge	\$ -

Planning & Development

Fee Information	FY 2025	FY 2026	FY 2027	Change
Historical Properties*				
City of High Point	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ -
City of Greensboro	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ -
Gibsonville	\$ 500.00	\$ 500.00	\$ 500.00	\$ -
Jamestown	\$ 500.00	\$ 500.00	\$ 500.00	\$ -
Oak Ridge	\$ 125.00	\$ 125.00	\$ 125.00	\$ -
Planning Services				
Planning Service - Stokesdale	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ -
Planning Service - Whitsett	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ -
Planning Service - Pleasant Garden	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ -
Planning Service - Sedalia	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ -
Historical Landmark Property Plaque	market price	market price	market price	\$ -
Guilford County Grading Permit Fees				
One (1) acre (43,560 SF) but less than three (3) acres - BASE FEE	\$ 450.00	\$ 450.00	\$ 450.00	\$ -
Three (3) acres or more - Base Fee*	\$ 450.00	\$ 450.00	\$ 450.00	\$ -
Per acre for each add'l acre over three (3) acres	\$ 225.00	\$ 225.00	\$ 225.00	\$ -
Grading Permit Fee Max Charge (eq. to 38 acres)	\$ 8,325.00	\$ 8,325.00	\$ 8,325.00	\$ -
Single Family Residential Lot, less than one	\$ -	\$ 100.00	\$ 100.00	\$ -

Planning & Development

Civil Penalties and Related Fines

Division	Frequency	Penalty Amount	Penalty Limit	UDO Sect.
<p align="center">Planning/Zoning</p>	<p align="center">UDO 10.06 currently refers to NCGS 160D-106/404 which cross references to NCGS 153-123 and enables counties to assess civil penalties. Penalty dollar amounts not currently listed in the UDO.</p>			
	<p>Daily - Each day counts as a violation</p>	1st Violation - \$50	<p align="center">N/A</p>	<p align="center">10.06(A)</p>
		2nd Violation - \$100		
		3rd Violation - \$200		
4th Violation - \$500				
<p align="center">Soil Erosion</p>	<p>Daily - Each day counts as a violation</p>	<p align="center">Up to \$5,000 per violation</p>	<p align="center">\$25,000 limit for first time violators</p>	<p align="center">10.07</p>
<p align="center">Watershed</p>	<p>Daily - Each day counts as a violation</p>	<p>\$100, or up to 30 days imprisonment, or both.</p>	<p align="center">Not Listed</p>	<p align="center">9.3.K.1.</p>
	<p>Daily - Each day counts as a violation</p>	<p align="center">\$200</p>	<p align="center">Not Listed</p>	<p align="center">9.1.F.4.g.iv</p>
	<p>Daily - Each day counts as a violation</p>	<p>\$200 or up to \$5,000 + 25% assessed of previous penalty amount for repeat offenders</p>	<p align="center">Not Listed</p>	<p align="center">9.4.12.(A).1</p>
	<p>Daily - Each day counts as a violation</p>	<p align="center">Up to \$5,000</p>	<p align="center">Not Listed</p>	<p align="center">9.4.12(B)</p>
	<p>Daily - Each day counts as a violation</p>	<p align="center">Up to \$5,000</p>	<p align="center">Not Listed</p>	<p align="center">9.4.12(C)</p>
	<p>Daily - Each day counts as a violation</p>	<p align="center">Up to \$500</p>	<p align="center">Not Listed</p>	<p align="center">9.4.12(D)</p>
	<p>Daily - Each day counts as a violation</p>	<p align="center">Up to \$500</p>	<p align="center">Not Listed</p>	<p align="center">9.4.12(E)</p>

Planning & Development

Civil Penalties and Related Fines

Division	Frequency	Penalty Amount	Penalty Limit	UDO Sect.
Watershed	Daily - Each day counts as a violation	If a person is found to be responsible for more than one (1) instance of improper disposal, the penalty shall increase by twenty-five percent (25%) of the previous penalty amount for each subsequent improper disposal. The penalties shall be additional to the cost of clean-up and abatement.	Not Listed	9.4.12(F)
	Daily - Each day counts as a violation	The penalty assessed for any of the above violations shall be increased by twenty-five percent (25%) of the amount assessed if it occurs in any designated water-supply watershed area.	Not Listed	9.4.12(G)
	Daily - Each day counts as a violation	The penalty assessed for any of the above violations shall be increased by twenty-five percent (25%) of the amount assessed for any spill not properly reported by the violator once he has knowledge of the violation.	Not Listed	9.4.12(H)
Solid Waste	Daily - Each day counts as a violation	1st Offense \$150	\$3,000	15.5.7 & 15.5.4(e)
		2nd Offense \$300		
3rd Offense \$500				
1st Offense \$1,000				
2nd Offense \$2,000				
3rd Offense \$3,000				
Daily - Each day counts as a violation	3 times the disposal fee (set by landfill or transfer station) or \$200, whichever is greater.	\$3,000	15.5.4(c)(1) & 15.5.4(e)	

Planning & Development

Civil Penalties and Related Fines

Division	Frequency	Penalty Amount	Penalty Limit	UDO Sect.
<p style="text-align: center;">Solid Waste</p>	<p style="text-align: center;">Daily - Each day counts as a violation</p>	<p style="text-align: center;">Violation of this chapter is a misdemeanor prosecutable as other misdemeanors and punishable by imprisonment for up to 30 days in jail, a fine of \$500.00 or both such fine and imprisonment</p>	<p style="text-align: center;">Not Listed</p>	<p style="text-align: center;">15.5.4(g)</p>

Public Health

Fee Information	FY 2025	FY 2026	FY 2027	Change
CPR Fees				
Annual Instructor Membership	\$ 50.00	\$ 50.00	\$ 50.00	\$ -
Instructor Monitoring (every 2 years)	\$ 60.00	\$ 60.00	\$ 60.00	\$ -
Equipment Rental (for 2 business days)	\$ 25.00	\$ 25.00	\$ 25.00	\$ -
- include AED, face mask, etc.	\$ 45.00	\$ 45.00	\$ 45.00	\$ -
- additional day rental/late fee	\$ 15.00	\$ 15.00	\$ 15.00	\$ -
BLS Instructor Training Course	\$ 250.00	\$ 250.00	\$ 250.00	\$ -
BLS CPR Course (through PH)	\$ 50.00	\$ 50.00	\$ 50.00	\$ -
First Aid Course (through PH)	\$ 30.00	\$ 30.00	\$ 30.00	\$ -
Heart Saver CPR Course (through PH)	\$ 40.00	\$ 40.00	\$ 40.00	\$ -
Heart Saver CPR and First Aid Course	\$ 70.00	\$ 70.00	\$ 70.00	\$ -
AHA Certification Cards (for courses taught)	\$ 20.00	\$ 20.00	\$ 20.00	\$ -
- Re-prints	\$ 10.00	\$ 10.00	\$ 10.00	\$ -
- Rush card	\$ 10.00	\$ 10.00	\$ 10.00	\$ -
Environmental Health Fees				
Food Service - Plan Review				
New Facility	\$ 250.00	\$ 250.00	\$ 250.00	\$ -
Remodel of Existing Facility	\$ 125.00	\$ 125.00	\$ 125.00	\$ -
Swimming Pool Permits				\$ -
Seasonal	\$ 200.00	\$ 200.00	\$ 200.00	\$ -
Year Round	\$ 250.00	\$ 250.00	\$ 250.00	\$ -
Reinspection (2nd Trip)	\$ 100.00	\$ 100.00	\$ 100.00	\$ -
Pool Plan Review	\$ 300.00	\$ 300.00	\$ 300.00	\$ -
ServSafe Food Education Course Training	\$ 200.00	\$ 200.00	\$ 200.00	\$ -
ServSafe Food Education Course Re-Test	\$ 60.00	\$ 60.00	\$ 60.00	\$ -
ServSafe Off-site Food Schools	\$ 150.00	\$ 150.00	\$ 150.00	\$ -
Temporary Food Establishments (vendors)	\$ 75.00	\$ 75.00	\$ 75.00	\$ -
LFSE (Limited food source establishment)	\$ 75.00	\$ 75.00	\$ 75.00	\$ -
Health Hazards				
Tattoo Atrist				
Local	\$ 500.00	\$ 500.00	\$ 500.00	\$ -
Convention	\$ 100.00	\$ 100.00	\$ 100.00	\$ -
Mobile Home Parks	\$ 11.00	\$ 11.00	\$ 11.00	\$ -
HERA				
Monitoring Wells				
Small Business Well Monitoring	\$ -	\$ 600.00	\$ 600.00	\$ -
Corporate Site Well Monitoring	\$ -	\$ 850.00	\$ 850.00	\$ -
Additional Well Monitoring per Site	\$ -	\$ 60.00	\$ 60.00	\$ -
Annual Service Fee for Contamination Monitoring Wells	\$ -	\$ 525.00	\$ 525.00	\$ -

Public Health

Fee Information	FY 2025	FY 2026	FY 2027	Change
Water Quality				
Authorization to Construct type I &II	\$ 100.00	\$ 100.00	\$ 150.00	\$ 50.00
Authorization to Construct type III	\$ 140.00	\$ 140.00	\$ 150.00	\$ 10.00
Alternative Construction Authorization	\$ 450.00	\$ 450.00	\$ 450.00	\$ -
Alternative Design	\$ 550.00	\$ 550.00	\$ 550.00	\$ -
Evaluation of Additions/Septic Field Identification	\$ 100.00	\$ 100.00	\$ 150.00	\$ 50.00
Residential Soil Evaluations per bedroom	\$ 100.00	\$ 100.00	\$ 150.00	\$ 50.00
Application Fee for DUMT 10k gallons	\$ 260.00	\$ 260.00	\$ 260.00	\$ -
Permit for DUMT 10K gallons	\$ 340.00	\$ 340.00	\$ 340.00	\$ -
Well Permits - New	\$ 450.00	\$ 450.00	\$ 450.00	\$ -
Additional Trip Fee	\$ 54.00	\$ 54.00	\$ 54.00	\$ -
DOT Fee	\$ 150.00	\$ 150.00	\$ 150.00	\$ -
Innovative Wastewater Approval (off-site)	\$ 200.00	\$ 200.00	\$ 200.00	\$ -
Water Sample Fees				
Trip Fee	\$ 65.00	\$ 65.00	\$ 65.00	\$ -
Bacteria	\$ 50.00	\$ 50.00	\$ 50.00	\$ -
Inorganic / Nitrate	\$ 70.00	\$ 70.00	\$ 70.00	\$ -
Pesticide	\$ 75.00	\$ 75.00	\$ 75.00	\$ -
Petroleum	\$ 75.00	\$ 75.00	\$ 75.00	\$ -
Existing On Site Sewer				
Type 111B	\$ 150.00	\$ 150.00	\$ 150.00	\$ -
Type IV	\$ 300.00	\$ 300.00	\$ 300.00	\$ -
Type V	\$ 350.00	\$ 350.00	\$ 350.00	\$ -
Type Va	\$ 100.00	\$ 100.00	\$ 100.00	\$ -
Type VI	\$ 400.00	\$ 400.00	\$ 400.00	\$ -
Maintenance/Monitoring Operator	\$ 450.00	\$ 450.00	\$ 450.00	\$ -
Health Education - Smart Girls Life Skills				
Smart Girls® Life Skills Training Curriculum PART I (one copy)	\$ 250.00	\$ 250.00	\$ 250.00	\$ -
Smart Girls® Life Skills Training Curriculum PART II (one copy)	\$ 250.00	\$ 250.00	\$ 250.00	\$ -
Smart Girls® Life Skills Training Curriculum PART I and PART II (one copy of each, \$50 off when ordering together)	\$ 450.00	\$ 450.00	\$ 450.00	\$ -
Smart Girls® Part I One Day Training in Guilford County (curriculum not included)	\$ 275.00	\$ 275.00	\$ 275.00	\$ -
Smart Girls® Part II One Day Training in Guilford County (curriculum not included)	\$ 250.00	\$ 250.00	\$ 250.00	\$ -
One-day Part I or Part II Training outside of Guilford County for up to 12 to 15 individuals	\$ 1,600.00	\$ 1,600.00	\$ 1,600.00	\$ -
One & a half day Part I or Part II Training outside of Guilford County for up to 12 to 15 individuals	\$ 2,250.00	\$ 2,250.00	\$ 2,250.00	\$ -
Two-day Part I and Part II Training outside of Guilford County for up to 12 to 15 individuals II	\$ 3,200.00	\$ 3,200.00	\$ 3,200.00	\$ -

- Clinic and all other fees are available upon request from Public Health -

Register of Deeds

Fee Information	FY 2025	FY 2026	FY 2027	Change
Passport Services				
Passport Acceptance Fee	\$ 35.00	\$ 35.00	\$ 35.00	\$ -
Passport Photo	\$ 10.00	\$ 10.00	\$ 10.00	\$ -
Overnight Delivery	\$ 31.00	\$ 31.00	\$ 31.00	\$ -
Standard Shipping	\$ 12.00	\$ 12.00	\$ 12.00	\$ -
Land Records				
Certified Copies- First Page	\$ 5.00	\$ 5.00	\$ 5.00	\$ -
Certified Copies- Each Additional Page	\$ 2.00	\$ 2.00	\$ 2.00	\$ -
Uncertified Copies	\$ 0.05	\$ 0.05	\$ 0.05	\$ -
Uncertified Copy Via Mail	\$ 1.00	\$ 1.00	\$ 1.00	\$ -
Deed of Trust- First 35 pages	\$ 64.00	\$ 64.00	\$ 64.00	\$ -
Deed of Trust- Each Additional Page	\$ 4.00	\$ 4.00	\$ 4.00	\$ -
Grave Removal	\$ 26.00	\$ 26.00	\$ 26.00	\$ -
Misc Documents	\$ 26.00	\$ 26.00	\$ 26.00	\$ -
Misc Documents- Each Additional Page	\$ 4.00	\$ 4.00	\$ 4.00	\$ -
Notary Authentication	\$ 1.00	\$ 1.00	\$ 1.00	\$ -
Plat Certified Copy	\$ 5.00	\$ 5.00	\$ 5.00	\$ -
Plat Uncertified Copy 11x17	\$ 0.10	\$ 0.10	\$ 0.10	\$ -
Plat Uncertified Copy 18x24	\$ 0.50	\$ 0.50	\$ 0.50	\$ -
Deed- First 15 Pages	\$ 26.00	\$ 26.00	\$ 26.00	\$ -
Deed- Each Additional Page	\$ 4.00	\$ 4.00	\$ 4.00	\$ -
Condominium- Per Page/Sheet	\$ 21.00	\$ 21.00	\$ 21.00	\$ -
Highway Right of Way Map- First Page	\$ 21.00	\$ 21.00	\$ 21.00	\$ -
Highway Right of Way Map- Each Additional Page	\$ 4.00	\$ 4.00	\$ 4.00	\$ -
Plat- Per Page/Sheet	\$ 21.00	\$ 21.00	\$ 21.00	\$ -
Notary Oath	\$ 10.00	\$ 10.00	\$ 10.00	\$ -
Satisfaction	\$ -	\$ -	\$ -	\$ -
Uniform Commercial Code- First Two Pages	\$ 38.00	\$ 38.00	\$ 38.00	\$ -
Uniform Commerical Code - Greater than Two Pages	\$ 45.00	\$ 45.00	\$ 45.00	\$ -
Uniform Commerical Code - \$2 per Page Exceeding 10 Pages	\$ 2.00	\$ 2.00	\$ 2.00	\$ -
Non-Standard Document Fee	\$ 25.00	\$ 25.00	\$ 25.00	\$ -
Multiple Instrument Fee - per add'l document	\$ 10.00	\$ 10.00	\$ 10.00	\$ -
Vital Records				
Birth Amendments (\$10.00 County; \$15.00 State)	\$ 25.00	\$ 25.00	\$ 25.00	\$ -
Birth Copy Certified	\$ 10.00	\$ 10.00	\$ 10.00	\$ -
Delayed Birth & Certified Copy	\$ 20.00	\$ 20.00	\$ 20.00	\$ -
Death Copy Certified	\$ 10.00	\$ 10.00	\$ 10.00	\$ -
Delayed Marriage & Certified Copy	\$ 20.00	\$ 20.00	\$ 20.00	\$ -
Legitimation (\$10.00 County; \$15.00 State)	\$ 25.00	\$ 25.00	\$ 25.00	\$ -
Marriage Copy Certified	\$ 10.00	\$ 10.00	\$ 10.00	\$ -
Marriage License	\$ 60.00	\$ 60.00	\$ 60.00	\$ -
Marriage Keepsake	\$ 1.00	\$ 1.00	\$ 1.00	\$ -
Marriage Amendment	\$ 10.00	\$ 10.00	\$ 10.00	\$ -
Out of County Birth Certified Copy	\$ 10.00	\$ 10.00	\$ 10.00	\$ -
State Birth Search	\$ 14.00	\$ 14.00	\$ 14.00	\$ -
Uncertified Copies via Mail (per page)	\$ 1.00	\$ 1.00	\$ 1.00	\$ -
Overnight Delivery	\$ 31.00	\$ 31.00	\$ 31.00	\$ -
Uncertified Copies	\$ 0.05	\$ 0.05	\$ 0.05	\$ -

Security

Fee Information	FY 2025	FY 2026	FY 2027	Change
ID Badge - Attorney	\$ 15.00	\$ 15.00	\$ 15.00	\$ -
ID Badge - Paralegal	\$ 15.00	\$ 15.00	\$ 15.00	\$ -
ID Badge - Committee Approved (new)	\$ 20.00	\$ 20.00	\$ 20.00	\$ -
ID Badge - Committee Approved (renewal meets use requirements)	\$ 20.00	\$ 20.00	\$ 20.00	\$ -
ID Badge - Committee Approved (renewal does not meet use requirements)	\$ 35.00	\$ 35.00	\$ 35.00	\$ -
ID Badge - Law Enforcement (non-county; annually)	\$ 10.00	\$ 10.00	\$ 10.00	\$ -
ID Badge - Non-County Interns	\$ 5.00	\$ 5.00	\$ 5.00	\$ -
Lost or Stolen ID Badge Replacement Fee	\$ 10.00	\$ 10.00	\$ 10.00	\$ -
Security Officer Fees (hourly; for non-county agencies who request to reserve room in county facilities)	\$ 30.00	\$ 30.00	\$ 30.00	\$ -

Solid Waste

Fee Information	FY 2025	FY 2026	FY 2027	Change
Passenger car tire disposal fee per tire	\$ 1.07	\$1.15	\$ 1.17	\$ 0.08
Heavy truck tire disposal fee per tire	\$ 5.49	\$5.88	\$ 5.99	\$ 0.39
Oversize tire per pound	\$ 0.0477	\$ 0.0511	\$ 0.0521	\$ 0.0034

*No Charge to dispose White Goods,
Electronics, or other Residential Recyclables.*

*Tire disposal fees are based on Southeastern
U.S. CPI per county contract.*

Exhibit E

A RESOLUTION BY THE COUNTY OF GUILFORD TO DIRECT THE EXPENDITURE OF OPIOID SETTLEMENT FUNDS

WHEREAS Guilford County has joined national settlement agreements with companies engaged in the manufacturing, distribution, and dispensing of opioids.

WHEREAS the allocation, use, and reporting of funds stemming from these national settlement agreements and bankruptcy resolutions (“Opioid Settlement Funds”) are governed by the Memorandum of Agreement Between the State of North Carolina and Local Governments on Proceeds Relating to the Settlement of Opioid Litigation (“MOA ”), the Supplemental Agreement for Additional Funds from Additional Settlements of Opioid Litigation (“SAAF”), and SAAF-2;

WHEREAS Guilford County has received Opioid Settlement Funds pursuant to these national settlement agreements and deposited the Opioid Settlement Funds in a separate special revenue fund as required by section D of the MOA;

WHEREAS section E.6 of the MOA states that, before spending opioid settlement funds, the local government’s governing body must adopt a resolution that:

- (i) indicates that it is an authorization for expenditure of opioid settlement funds; and,
- (ii) states the specific strategy or strategies the county or municipality intends to fund pursuant to Option A or Option B, using the item letter and/or number in Exhibit A or Exhibit B to identify each funded strategy; and,
- (iii) states the amount dedicated to each strategy for a specific period of time.

NOW, THEREFORE BE IT RESOLVED, in alignment with the NC MOA, SAAF, and SAAF-2, Guilford County authorizes the expenditure of opioid settlement funds as follows:

1. First strategy authorized
 - a. Name of strategy: Opioid Community Engagement & Taskforce Coordinator
 - b. Strategy is included in Exhibit A
 - c. Item letter and/or number in Exhibit A or Exhibit B to the MOA: Strategy 1 – Collaborative Strategic Planning
 - d. Amount authorized for this strategy: \$163,242
 - e. Period of time during which expenditure may take place:
July 1, 2026 through June 30, 2027
 - f. Description of the program, project, or activity: Opioid Community Engagement & Taskforce Coordinator to coordinate the County’s opioid abatement and remediation strategic planning and activities.
 - g. Provider: Guilford County
2. Second strategy authorized
 - a. Name of strategy: Naloxone Distribution
 - b. Strategy is included in Exhibit A
 - c. Item letter and/or number in Exhibit A or Exhibit B to the MOA: Strategy 7 – Naloxone Distribution

- d. Amount authorized for this strategy: \$100,000
 - e. Period of time during which expenditure may take place:
July 1, 2026 through June 30, 2027
 - f. Description of the program, project, or activity: Purchase and distribution of Naloxone as part of the County’s work around community engagement and coordination of opioid abatement and remediation as well as existing naloxone distribution efforts.
 - g. Provider: Guilford County
3. Third strategy authorized
- a. Name of strategy: Medication Assisted Treatment at the Rev. Prince Edward Graves Residential Recovery Center
 - b. Strategy is included in Exhibit A
 - c. Item letter and/or number in Exhibit A or Exhibit B to the MOA: Strategy 2 – Evidence-Based Addiction Treatment
 - d. Amount authorized for this strategy: \$615,000
 - e. Period of time during which expenditure may take place:
July 1, 2026 through June 30, 2027
 - f. Description of the program, project, or activity: MAT Induction and maintenance as part of low barrier supports for opioid disorder treatment.
 - g. Provider: Daymark Recovery Services
4. Fourth strategy authorized
- a. Name of strategy: Long-Term Group Living Recovery Beds at Gibson Park
 - b. Strategy is included in Exhibit A
 - c. Item letter and/or number in Exhibit A or Exhibit B to the MOA: Strategy 3 – Recovery Support Services
 - d. Amount authorized for this strategy: \$577,470
 - e. Period of time during which expenditure may take place:
July 1, 2026 through June 30, 2027
 - f. Description of the program, project, or activity: Provision of 16 long-term group living recovery beds as part of a package of residential recovery services that also includes evidence-based recovery programming and low-barrier MAT.
 - g. Provider: Daymark Recovery Services
5. Fifth strategy authorized
- a. Name of strategy: GCSTOP Post Overdose Response Team and OUD Clinic
 - b. Strategy is included in Exhibit A
 - c. Item letter and/or number in Exhibit A or Exhibit B to the MOA: Strategy 8 – Post-overdose Response Team
 - d. Amount authorized for this strategy: \$636,000
 - e. Period of time during which expenditure may take place:
July 1, 2026 through June 30, 2027
 - f. Description of the program, project, or activity: Funding for operation of GCSTOP’s community-based Post Overdose Response Team (PORT) and Opioid Use Disorder Clinic that provides post overdose services to patients of PORT in the community.
 - g. Provider: GCSTOP

6. Sixth strategy authorized
 - a. Name of strategy: EMS MAT Induction Program
 - b. Strategy is included in Exhibit A
 - c. Item letter and/or number in Exhibit A or Exhibit B to the MOA: Strategy 2 – Evidence-Based Addiction Treatment
 - d. Amount authorized for this strategy: \$304,881
 - e. Period of time during which expenditure may take place:
July 1, 2026 through June 30, 2027
 - f. Description of the program, project, or activity: New initiative in Emergency Services that involves EMS personnel beginning the MAT process for individuals with Opioid Use Disorder during or after their encounter with EMS. This “field initiation” will reduce the delay for individuals seeking treatment.
 - g. Provider: Guilford County

7. Seventh strategy authorized
 - a. Name of strategy: Community Outreach & Education
 - b. Strategy is included in Exhibit B
 - c. Item letter and/or number in Exhibit A or Exhibit B to the MOA: Part 2, Section G, Strategy 6
 - d. Amount authorized for this strategy: \$300,071
 - e. Period of time during which expenditure may take place:
July 1, 2026 through June 30, 2027
 - f. Description of the program, project, or activity: Funding for a community education position, a peer support position and an educational campaign for opioid use disorder (OUD) prevention with the goal of reducing the incidence of misuse and OUD, increasing the awareness of the dangers of misuse, promoting safe use of prescriptions, providing information on harm reduction, and encouraging individuals to seek help for substance use issues.
 - g. Provider: Guilford County

8. Eighth strategy authorized
 - a. Name of strategy: Syringe Service Program
 - b. Strategy is included in Exhibit A
 - c. Item letter and/or number in Exhibit A or Exhibit B to the MOA: Strategy 9 – Syringe Services Program
 - d. Amount authorized for this strategy: \$91,000
 - e. Period of time during which expenditure may take place:
July 1, 2026 through June 30, 2027
 - f. Description of the program, project, or activity: Support to continue and potentially expand the syringe service program operated by GCSTOP which provides syringes and other harm reduction supplies, disposes of used syringes, and connects clients to prevention and treatment services and supports.
 - g. Provider: GCSTOP

9. Ninth strategy authorized
 - a. Name of strategy: NC Survivors Union Medications for Opioid Use Disorder (MOUD) Clinic
 - b. Strategy is included in Exhibit A

- c. Item letter and/or number in Exhibit A or Exhibit B to the MOA: Strategy 2 – Evidence-based Addiction Treatment
- d. Amount authorized for this strategy: \$100,000
- e. Period of time during which expenditure may take place:
July 1, 2026 through June 30, 2027
- f. Description of the program, project, or activity: Funding for NC Survivor’s Union MOUD clinic that provides medication-assisted treatment and related services to patients in the community.
- g. Provider: North Carolina Survivors Union

10. Tenth strategy authorized

- a. Name of strategy: GCSTOP Post Overdose Response Team Transportation
- b. Strategy is included in Exhibit A
- c. Item letter and/or number in Exhibit A or Exhibit B to the MOA: Strategy 8 – Post-overdose Response Team
- d. Amount authorized for this strategy: \$25,000
- e. Period of time during which expenditure may take place:
July 1, 2026 through June 30, 2027
- f. Description of the program, project, or activity: Funds will be utilized to lease two vehicles solely dedicated to supporting the GCSTOP Post-Overdose Response Team (PORT). These vehicles will be used to facilitate transportation for PORT staff as they conduct community outreach, follow up visits, and provide direct services to individuals impacted by opioid use. These vehicles will strengthen the PORT team’s capacity to respond promptly, engage with clients in the field, and improve access to critical support and recovery resources.
- g. Provider: GCSTOP

The total dollar amount of Opioid Settlement Funds appropriated across the above named and authorized strategies is \$2,912,664.00.

Adopted this the 25th day of June, 2026.

Melvin “Skip” Alston, Chair
Guilford County Board of Commissioners

ATTEST:

Robin Keller, Clerk to the Board

COUNTY SEAL



Exhibit F

Fiscal Year 2026 Year End Adjustments

Due to final accounting entries, and the reconciliation of FY2026 revenues and expenditures, staff is requesting the following adjustments be made to the FY2026 budget:

County Building Construction Fund

Fund Level Administration

\$130,000 in appropriation to Transfers to Other Funds (Grants Fund)

\$130,000 increase in Other Funds (Bond Proceeds)

Authorize a transfer within the County Building Construction Fund from the Trails Development project to the FY26 Great Trails State Grant project in the amount of \$130,000. This adjustment aligns the project transfer with the approved budget action included in agenda item 2026-213, which was approved on May 7, 2026.

General Fund

\$352,000 increase in appropriation to Economic Develop & Assistance

\$352,000 decrease in appropriation to Security

Authorize an amendment to the General Fund to transfer \$352,000 from Security to Economic Development & Assistance. Several companies have submitted contracts and met the requirements of their economic development incentive agreements, making them eligible for payment. These requirements include completing the required investments and paying property taxes to the County. To meet these obligations, staff recommends transferring \$352,000 from the Security Department budget. The Security Department realized savings in FY26 as operations transitioned from contracted security services to County employees, creating available budget capacity from reduced contract costs.

Internal Service Fund

\$1,148,579 increase in appropriation to the Internal Service Fund

\$1,148,579 increase in User Charges (Insurance Proceeds)

Authorize an amendment to the Internal Service Fund to increase appropriations by \$1,148,579 to recognize additional insurance proceeds received in FY26 related to the Greene Street restoration project. Insurance recoveries exceeded the current budget by \$1,148,579, requiring a budget amendment to align revenues and expenditures with actual activity.

Exhibit G

RESOLUTION OF THE BOARD OF COMMISSIONERS THE GUILFORD COUNTY DESIGNATING CERTAIN GENERAL FUNDS AS COMMITTED FUND BALANCE

WHEREAS, the Governmental Standards Accounting Board (GASB) has issued Statement No. 54, establishing a hierarchy clarifying constraints that govern how a government entity can use amounts reported as fund balance; and

WHEREAS, the Guilford County Board of Commissioners (sometimes hereinafter “the Board”) is the highest level decision-making authority, and has the authority to commit, assign, or evaluate existing fund balance classifications and identify the intended uses of committed or assigned funds; AND

WHEREAS, the committed fund balance classification reflects amounts subject to specific internal constraints self-imposed by the Board; and

WHEREAS, once the committed fund-balance constraints are imposed, it requires the constraint to be revised, removed or redirected for other purposes by the Board in the same manner as the Board originally approved the commitment; and

WHEREAS, the Board has determined it has specific needs that it elects to fund with portions of its General Fund ending fund balance.

NOW, THEREFORE, BE IT RESOLVED, that the Guilford County Board of Commissioners, hereby commits to utilizing portions of its general fund ending balance, as indicated by the committed fund classification in its financial statements, for the following purposes:

Purpose	Justification	Estimated Amount
School Capital Funding and Future Debt Service	Committed funding for debt service related to the \$1.7 billion in authorized school G.O. bonds	\$47,273,000

BE IT FURTHER RESOLVED, that such funds cannot be used for any purposes other than directed above, unless the Board adopts a successor resolution to revise or remove the constraint, or otherwise redirect the funds for other purposes; and

BE IT FURTHER RESOLVED, that the County’s County Manager, or their designee, is hereby authorized and directed to finalize the amounts to be committed for the purposes directed above based on the unaudited actual financial report for fiscal year 2026 no later than October 31, 2026.

Approved, passed and adopted by the Board of Commissioners of Guilford County on the 25th day of June, 2026:

AYES: _____

NOTES: _____

ABSETENTIONS: _____

_____, Chairman of the
Governing Board of the Guilford County

Attested to: _____
_____, Clerk of the
Governing Board of Guilford County

Exhibit H

AMENDED RESOLUTION OF THE GUILFORD COUNTY BOARD OF COMMISSIONERS EXERCISING ITS POWERS TO ASSUME CONTROL OF THE ACTIVITIES OF A CONSOLIDATED HUMAN SERVICES BOARD

WHEREAS, a major legislative goal of the North Carolina Association of County Commissioners has been to obtain legislation that would give all counties in North Carolina the flexibility to organize human services in such a way as to promote efficiency and effectiveness in their administration; and

WHEREAS, during the legislative session of 2012 the North Carolina General Assembly adopted House Bill 438 which amended G.S. 153A-77 and G.S. 153A-76 which gives all county board of commissioners the option to exercise its authority or jurisdiction over certain boards, commissions, and agencies, including the Board of Health and the Social Services Board; and

WHEREAS, the Board of Commissioners exercised the power and authority contained in G.S. 153A-77 to assume the power, responsibilities and duties of the consolidated human services board on May 22, 2014, by holding a public hearing pursuant to 30 days notice given in a newspaper of general circulation, which public hearing was held at the meeting upon notice duly given; and

WHEREAS, the Board of Commissioners desires to Amend its previous Resolution by modifying only the name of its consolidated human services agency.

NOW, THEREFORE, BE IT RESOLVED by the Guilford County Board of Commissioners that pursuant to G.S. 153A-77:

1. It created a consolidated county human services agency having the authority to carry out the functions of the local health department and the county department of social services, that hereinafter will be referred to as the Health and Human Services Agency; and
2. All other actions taken on May 22, 2014, shall remain in effect and not amended herein.

Effective this the 25th day of June, 2026.

IN WITNESS WHEREOF, I hereunto set my hand and cause the corporate seal of the County of Guilford to be affixed, this the 25th day of June, 2026

Melvin "Skip" Alston, Chairman
Guilford County Board of Commissioners