

# FY2026

## ADOPTED BUDGET

July 1, 2025 - June 30, 2026



# Guilford County

STATE *of* NORTH CAROLINA



# Guilford County

STATE of NORTH CAROLINA

## **Fiscal Year 2026 Adopted Budget**

*July 1, 2025 – June 30, 2026*

### **Board of Commissioners**

#### **Board Chair**

Melvin "Skip" Alston

#### **Board Vice Chair**

J. Carlvena Foster

#### **Commissioners**

Katie "Kay" Cashion

Mary Beth Murphy

Carly Cooke

Alan Perdue

Brandon Gray-Hill

Pat Tillman

Frankie T. Jones, Jr.

#### **County Manager**

Michael Halford

#### **Assistant County Managers**

Erris Dunston, *Strong Community*

Victor Isler, *Successful People*

Jason Jones, *Quality Government*

#### **Budget & Management Services**

Toy Beeninga

Kellen LaBonte

Ashley Anyu

Haley Matthews

Amy Addington-Boyd

Michael Rupp

#### **Front Cover**

The budget cover was submitted by a child through the Social Services Foster Care Art Exhibit program. The Foster Care Program is an important core county function, with over 700 children in the care, and over 21 artwork submissions. These incredible works of art have traveled throughout our Guilford County community, with a focus on encouraging citizens to open their hearts and homes to foster children. The artwork is a reminder that family can take many forms and that, together, we can make a difference in the lives of children who need love, support, and stability.

# County Commissioner Districts



**J. Carlvena Foster**  
District 1



**Alan Perdue**  
District 2



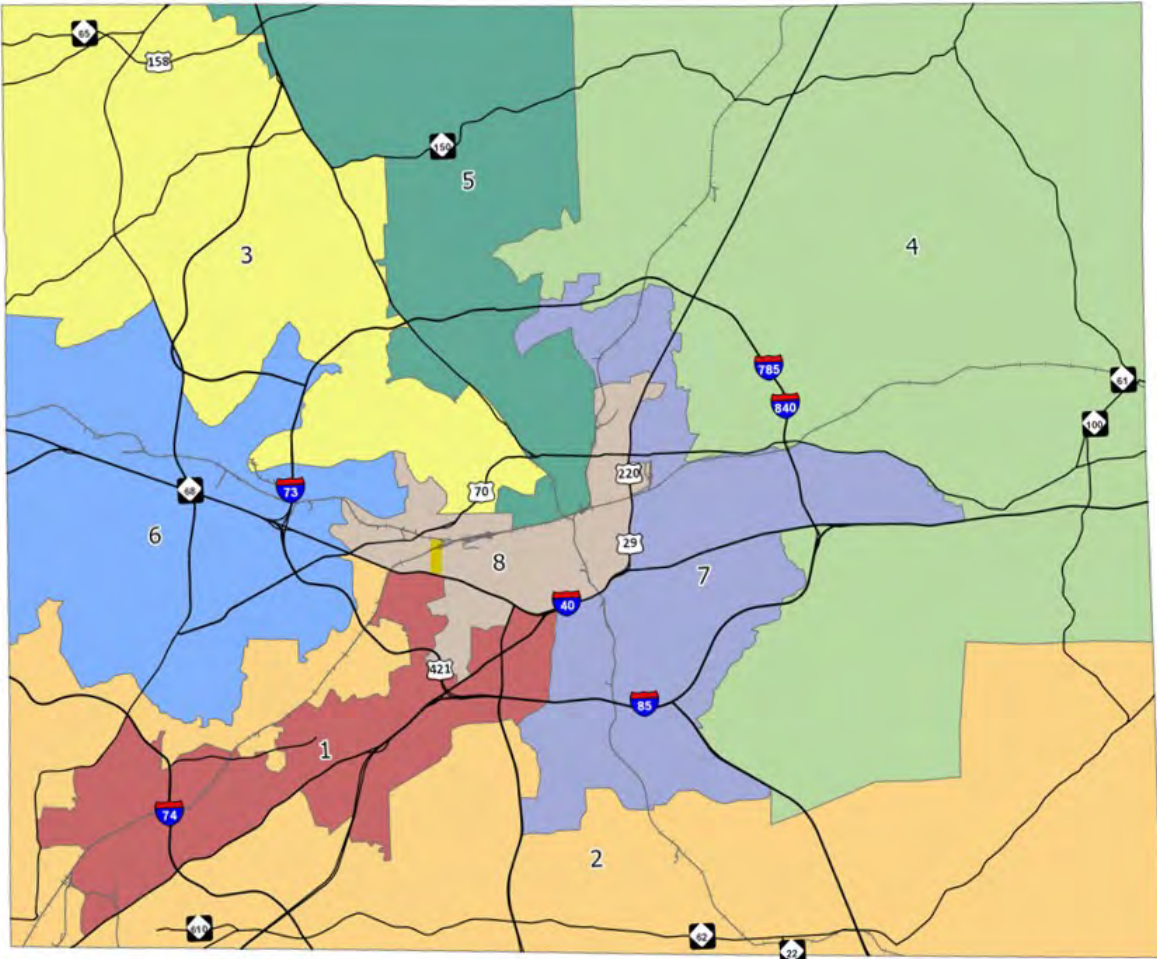
**Pat Tillman**  
District 3



**Mary Beth Murphy**  
District 4



**Carly Cooke**  
District 5



**Brandon Gray-Hill**  
District 6



**Frankie T. Jones, Jr.**  
District 7



**Melvin "Skip" Alston**  
District 8



**Katie "Kay" S. Cashion**  
At-Large



GOVERNMENT FINANCE OFFICERS ASSOCIATION

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North Carolina**

For the Fiscal Year Beginning

**July 01, 2024**

*Christopher P. Morrill*

Executive Director



**The Government Finance Officers Association  
of the United States and Canada**

*presents this*

**CERTIFICATE OF RECOGNITION FOR BUDGET PREPARATION**

*to*

**Budget and Management Services**  
Guilford County, North Carolina



*The Certificate of Recognition for Budget Preparation is presented by the Government Finance Officers Association to those individuals who have been instrumental in their government unit achieving a Distinguished Budget Presentation Award. The Distinguished Budget Presentation Award, which is the highest award in governmental budgeting, is presented to those government units whose budgets are judged to adhere to program standards.*

Executive Director

*Christopher P. Morill*

Date: **10/25/2024**

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# Guilford County Government

Michael Halford, County Manager

Guilford County Board of Commissioners:

The Honorable Melvin L. (Skip) Alston, Chair  
The Honorable J. Carlvana Foster, Vice Chair  
The Honorable Katie (Kay) S. Cashion  
The Honorable Alan Perdue  
The Honorable Pat Tillman

The Honorable Mary Beth Murphy  
The Honorable Carly Cooke  
The Honorable Brandon Gray-Hill  
The Honorable Frankie T. Jones, Jr.

May 15, 2025

Dear Guilford County Board of Commissioners and Residents of Guilford County:

It is my privilege to present to you the recommended budget for Guilford County Government for Fiscal Year (FY) 2026. In accordance with the General Statutes of North Carolina, the budget is balanced and prepared under the guidelines of the North Carolina Local Government Budget and Fiscal Control Act. A copy of the budget document has been filed with the Clerk to the Board and posted on the County's website where it is available for public inspection.

The FY 25-26 recommended General Fund budget is balanced at \$841,683,000 and the general property tax rate remains at 73.05 cents per \$100 of assessed valuation.

## Navigating a Complex Operational and Fiscal Environment

Each day, about 45,000 flights and 2.9 million passengers use US airspace. As if the sheer volume of aircraft and people were not enough to manage, limited operational, airspace, and runway resources, as well as constantly changing factors such as weather, equipment challenges, and human nature further complicate this daily exercise. A successful flight begins well before a plane's wheels leave the ground and involves more players than those directly employed by the airline. Years before a flight, an airline decides it is in the best interest of its shareholders to fly to some countries and cities and not to others; a planned customer service level is determined; planes to serve the desired destinations are ordered, built, and delivered; staff to crew the specific plane types are hired and trained. As plans firm up nearer to the flight's departure date, ticket prices are set and seats become available for sale; crews are assigned to trip schedules; meals are planned and delivered shortly before takeoff; enroute weather is checked and flight plans revised; and so on. Partners fuel and clean the plane, manage airport operations and security, and staff the control tower and enroute air traffic control centers. Simultaneously, the

airline and its partners manage hundreds of other planes and thousands of other passengers in the air and on the ground, keeping the day-to-day business running while moving the company forward towards its long-term goals.

How do they do it every day? Essentially, the airline makes policy decisions to fly their planes to places that help it achieve its short-, mid-, and long-term objectives and then their operations are supported by practical decisions that move planes and people to the pre-determined places. The airline chooses where to fly a plane, and then it flies the plane.

Over the last year, I have used aviation comparisons to provide a template for strategic navigation of the multiple competing demands placed on county governments in North Carolina. Though we are not running an airline, Guilford County also manages and navigates a complex system of services, partners, federal and state laws and regulations, ever-changing internal and external environments, and limited resources to provide daily services. Like an airline, Guilford County, through a Board of Commissioners informed by residents, decides the broad direction and operating principles for the county, essentially answering the question, "Where are our planes flying?" Staff, guided by Board direction, state and federal laws, allocated resources, and other factors focus on implementing the Board's direction and "fly the planes."

## One Guilford: Our Navigation Chart

Over the last several years, the Board engaged in meaningful conversations to define what makes our People Successful, our Community Strong, and our Government of Excellent Quality, and how to demonstrate this work to the community to remain accountable. Through these conversations, including with the towns and municipalities, the Board provided a unifying approach to defining a path forward for Guilford County. It determined where to fly the Guilford County "planes."

## Where are the Planes Flying?

### Visions

To take advantage of opportunities and address challenges, the Board adopted Service Area Vision Statements for our key service areas: **Successful People, Strong Community, and Quality Government**. These statements clarify the outcomes we strive to achieve, help County Departments align to Board directives and deliver on Guilford's long-term goals, and coordinate efforts between departments serving similar populations.



## **Core Values**

These core services are built upon the foundation provided by the Board's Core Values, which have guided my recommendations throughout the development of this budget. These core values are:

- **Transparency & Communication** - *We are committed to open and accessible government, driven by information sharing*
- **Equity & Inclusion** - *We celebrate diversity and support equitable service delivery and stakeholder inclusion*
- **Accountability** - *We are stewards of the public's resources and accept responsibility for the fiscal and physical health of the County*
- **Service & Outcomes Excellence** - *We strive for compassionate and professional service delivery provided in an innovative and effective way*
- **Our People Matter** - *We provide a positive and compassionate work environment that supports the financial, physical, mental, and social wellbeing of our Team Members*

## **Outcomes**

The Board then used its Visions to identify 15 separate goals that broadly define the Board's desired outcomes for the community. Essentially, it decided where it would like to fly the planes.

## **Strategic Destinations in the FY25-26 Budget**

While the Board identified 15 possible destinations, it does not have unlimited resources so those destinations must be prioritized. Prioritization does not mean certain things are not important. Instead, it helps to provide clarity and focus to the community and staff regarding where it hopes to make the most impact over a given implementation period with available resources.

Based on Board discussions over the last several months, I recommend the Board focus on the following six "destinations" to make significant progress toward achieving its overall Vision for Guilford County. Again, this doesn't mean that the other nine possible destinations are not important. In fact, my recommended budget includes significant funding to continue related services. However, when everything is a priority, then nothing is a priority.

# Our Destinations and Boarding Passes

## Successful People

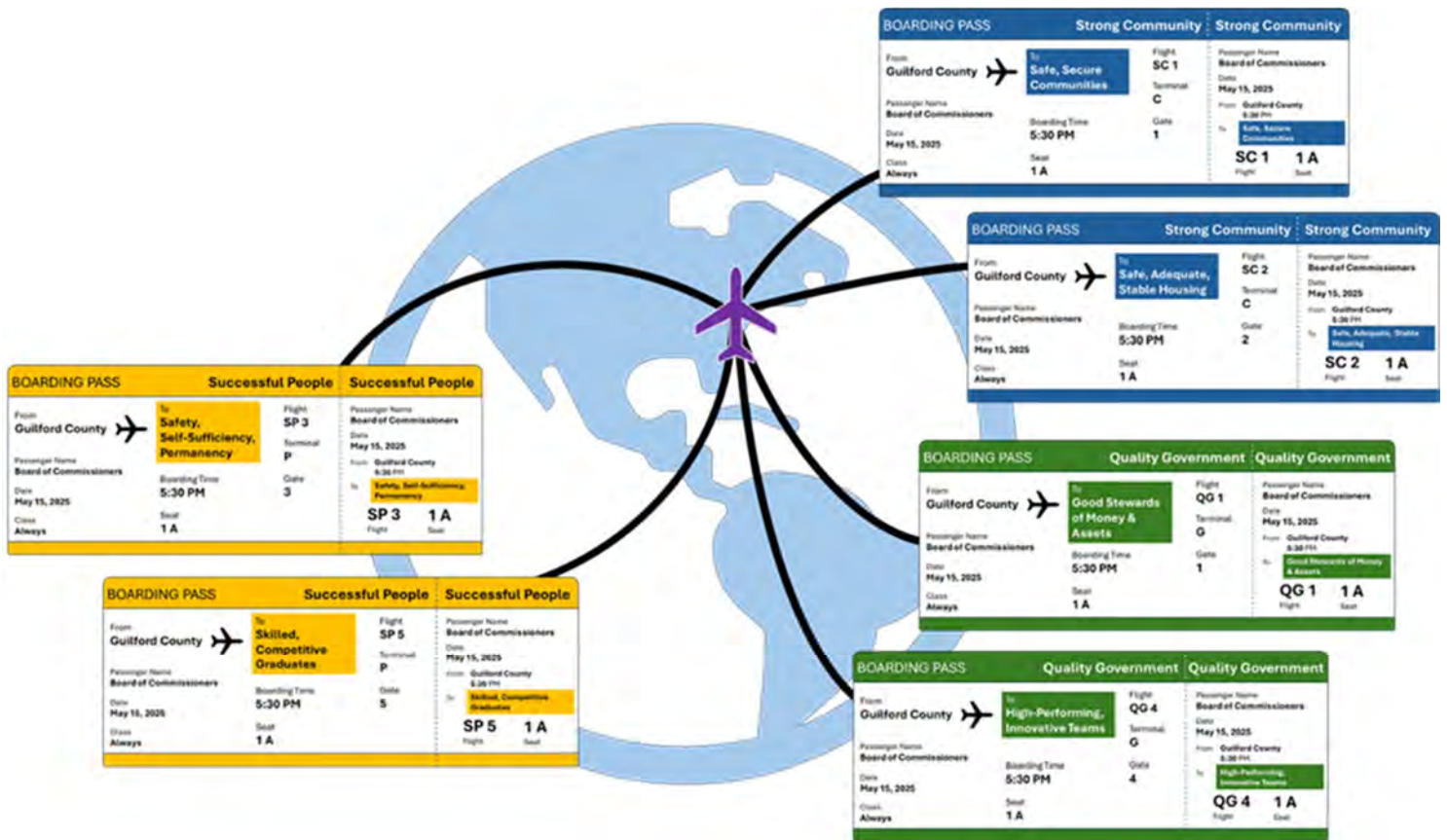
- Ensure safety and promote self-sufficiency and permanency in the lives of adults, children, and families.
- Support an education and credentialing continuum that produces graduates with high academic achievement and skill levels to successfully compete in the job market.

## Strong Community

- Maintain safe and secure communities through strategically coordinated and professional public safety services.
- Work with stakeholders to support a continuum of safe, adequate, and stable housing.

## Quality Government

- Be good stewards of the County's money and other assets to meet the service, access, and technology needs of our teams and community.
- Recruit, retain, and advance high-performing, and innovative teams that are reflective of our community.



Successful People	Strong Community	Quality Government
<ol style="list-style-type: none"> <li>1. Ensure our social, physical, and behavioral health services are coordinated, easily accessed, and effective.</li> <li>2. Promote and enhance the health of our residents and community.</li> <li><b>3. Ensure safety and promote self-sufficiency and permanency in the lives of adults, children, and families.</b></li> <li>4. Provide a continuum of behavioral healthcare services to improve residents' mental well-being and reduce substance misuse.</li> <li><b>5. Support an education and credentialing continuum that produces graduates with high academic achievement and skill levels to successfully compete in the job market.</b></li> </ol>	<ol style="list-style-type: none"> <li><b>1. Maintain safe and secure communities through strategically coordinated and professional public safety services.</b></li> <li><b>2. Work with stakeholders to support a continuum of safe, adequate, and stable housing.</b></li> <li>3. Expand and diversify the local and regional economies and create quality jobs that provide opportunities for all residents.</li> <li>4. Enhance residents' quality of life through vibrant recreational, cultural, and entertainment opportunities.</li> <li>5. Ensure safe, secure, and clean environments through responsible growth, development, and management.</li> </ol>	<ol style="list-style-type: none"> <li><b>1. Be good stewards of the County's money and other assets to meet the service, access, and technology needs of our teams and community.</b></li> <li>2. Develop systems that are data-informed, innovative, and effective to support high quality services and outcomes.</li> <li>3. Promote community understanding of and engagement in County services, initiatives, and resources through transparent and trustworthy communication.</li> <li><b>4. Recruit, retain, and advance diverse, high-performing, and innovative teams that are reflective of our community.</b></li> <li>5. Promote strategic leadership to address broad system-level opportunities to advance County development and initiatives.</li> </ol>

### Flying the Planes

The recommended strategic priorities noted above speak to “where” our planes will fly. Switching to the practical task of “flying the planes,” I relied on the following operational parameters, along with more specific implementation items described in the rest of this budget message, to fuel and crew the planes, accommodate the passengers, pick the altitudes, and determine the headings. These parameters were shared with the Board and adjusted based on feedback during our discussions:

- Protect service performance & operational resiliency improvements made possible by our compensation plan.
- Shore up core county functions, ensure proper support of mandates, and at least maintain education operating funding at current levels and fund the \$2 billion capital model
- Maintain county services with no personnel reductions.
- Continue to enhance the County’s physical and cyber security.
- Reduce reliance on fund balance to support recurring expenses and balance the budget.
- Consider use of bond model flexibility to protect the County’s ability to provide and enhance other services for our residents and limit change in property tax rate to provide predictability and stability for our residents and businesses.
- No increase in the general property tax rate of 73.05 cents per \$100 of assessed valuation.

## Takeoff



Successful People:

**SP #3 - Ensure safety and promote self-sufficiency and permanency in the lives of adults, children, and families**

BOARDING PASS		Successful People	Successful People
From Guilford County	To Safety, Self-Sufficiency, Permanency	Flight SP 3	Passenger Name Board of Commissioners
Passenger Name Board of Commissioners	Boarding Time 5:30 PM	Terminal P	Date May 15, 2025
Date May 15, 2025	Class Always	Date 3	From Guilford County
			To Safety, Self-Sufficiency, Permanency
			SP 3
			1 A
			Right Seat

## Child Protective Services

Late last month, the North Carolina Department of Health and Human Services (NCDHHS) informed Guilford County that the Division of Social Services (GCDSS) successfully completed the requirements of the GCDSS Child Welfare Corrective Action Plan (CAP) that was approved in July 2023.

With the support of NCDHHS and the Guilford County Board of Commissioners, Guilford County improved agency practice and culture, made investments to support child welfare services that include new positions to increase social work capacity, and developed information technology support to improve data management and dashboarding. Additional legal support was also added to assist staff in their interactions with the court system.

As NCDHHS noted, continuous growth and development requires on-going focus and certain areas have been identified for additional work for the foreseeable future to ensure continued progress. Those areas include continuing to utilize a new standard operating procedure for the transfer of cases from Assessments to In-Home to ensure the timeliness of the continued work with a family. In addition, work will continue on the development of Out-of-Home Family Services Agreements to ensure they are fully addressing the behaviors that need to change to ensure reunification.

We know children do their best when they are with a loving family in their community. This budget adds twenty-six positions (26) to continue and sustain the County's progress and help move children out of the care of Guilford County quickly and with high quality. In Fiscal Year 2023-24, the Board added 22 positions to support Child Protective Services and Permanency Planning. This reduced the average caseload to 13 cases per protective services social worker. The State standard for caseloads for assessments is 10:1. The additional 26 positions will reduce the average caseload to the state standard (\$2.3 million /\$1.15 million of county funds).

## Foster Care

At the time the recommended budget was prepared, there were more than 700 children in foster care in Guilford County. Guilford County is responsible for funding some of the costs associated with ensuring safe care for these children. For Fiscal Year 2025-26, these expenses are projected to increase by \$2 million in the current budget, with anticipated reimbursements from Federal/State sources increasing by \$0.8 million. Three primary drivers are responsible for the overall increase in expense:

- **Service Growth:** The County has experienced rising numbers of children entering foster care over the last five years. Next fiscal year GCDSS projects an 18% increase in children needing support.
- **Placement Costs:** An increase in certain placement types, including those requiring therapeutic treatments for children with advanced health and wellness needs, will increase costs.
- **Length of Stay:** Counties are required to pay a higher share of costs for placements greater than 15 days. The length of processing time associated with the Court schedule, as well as availability of foster care placements, has resulted in increased lengths of stay, resulting in a decrease in reimbursement from an estimated 70% to 65-68% of associated costs.

## Food and Nutrition Services

The Food & Nutrition Services/Supplemental Nutrition Assistance Program (SNAP) program allows county residents to have access to improved nutrition by supplementing food purchasing in low-income households. This budget adds eight (8) positions in Social Services to accommodate demand associated with an uptick in applications following the expansion of Medicaid, improve processing time standards for residents applying for food and nutrition services, minimize eligibility processing errors, and effectively and efficiently meet the nutritional needs of Guilford County residents (\$0.6 million /\$0.3 million of county funds).

## Early Childcare - Daycare Services

This budget adds three (3) positions, fully funded with state revenue, to support the childcare subsidy program, which connects children and their families to high quality childcare, supports early childhood development, and allows parents to work. These positions will help to more quickly process applications and recertifications for daycare placements funded with state and federal revenue. There are currently 500+ children on the waitlist for childcare. (\$227,000/\$0 county funds).

Successful People:

**SP #5 - Support an education and credentialing continuum that produces graduates with high academic achievement and skill levels to successfully compete in the job market.**



## Education

Education, including support for Guilford County Schools (GCS) and Guilford Technical Community College (GTCC), represents the largest single expense in the County's budget.

Normal revenue growth next year, discussion by the Board of Commissioners to avoid a general property tax increase, and the need to protect the County's fiscal resiliency by stemming the use of savings (i.e., General Fund fund balance) to support recurring expenses will not support the budgets requested by the Guilford County Board of Education (GCBOE) and Guilford Technical Community College Board of Trustees. I hear and understand that additional funding for the education systems in our county is needed. I also understand the state is unlikely to provide that additional funding, despite the school system and community college systems being primarily state functions. However, the full responsibility for addressing the funding deficits cannot rest on Guilford County, which already allocates nearly 60% of its most flexible revenues to education. The County has many other mandated responsibilities for services that also require care and attention. The GCBOE and GTCC requests ask for nearly \$58 million of additional county funding, which far outpaces revenue growth in a normal year. In fact, this increase is nearly equivalent to all the county money allocated to 75% of the County's departments, many of which are mandated services the County must fund.

As I shared in my message last year, I continue to strongly recommend that the Board of Commissioners and Board of Education meet to collaboratively discuss each other's needs, understand each other's responsibilities and challenges, and develop a shared and sustainable operating expense and capital maintenance funding model that respects each organization's unique position.

## Guilford County Schools

Including appropriations in General, Debt Service, and Capital funds, the budget allocates \$464 million for Guilford County Schools – an increase of \$32 million over the total allocation in FY 2024-25. The budget:

- Raises the allocation to Guilford County Schools to a total of \$322.7 million, an increase of \$42.5 million. This includes:
  - An additional \$2.5 million in operating support. This funding will maintain Guilford County School's budget after factoring in growth for Charter School enrollment. Staff will consult with the Board of Commissioners over the next month on whether to allocate the operating budget by purpose and/or function.

- A capital outlay allocation of \$50 million of bond proceeds, an increase of \$40 million, to address additional renovation and major systems replacements needs.
- Allocates \$53.2 million, an increase of \$1.1 million, to honor the \$2 Billion School Capital Bond Model Commitment, per model assumptions, and \$87.8 million, an increase of \$8 million over prior year actuals, for school-related debt repayment.
- Additionally, the County continues its partnership with Guilford County schools on the goal to have a school nurse available in every school. The recommended budget maintains funding in the County Public Health budget to support 66 school nurse positions. This reflects a total cost to the County of about **\$8.9 million** beyond the operating allocation to the Guilford County Schools.

The total budget requested by the Guilford County Board of Education from all funding sources is \$947,210,364, including \$314,081,281 in local support, with an additional \$10,818,944 in capital support (this excludes the 66 County school nurses and debt repayment for school needs as these expenses are included in the county's budget, not the Board of Education's budget). The Board of Education requested amount represents an increase of \$43.8 million over the FY 2024-25 appropriation for the local current expense fund. This increase is equivalent to a property tax rate increase of about ~6.0 cents.

The Board of Education requested a 16% increase in County operating funds while it is expecting an increase of only 2% in state funding and a decrease of 34% in federal funding. The requested increase in county operating funds would raise the County's share of Guilford County School's budget (according to how GCS defines its budget) from 29% to 33%.

### **Guilford Technical Community College (GTCC)**

Including appropriations in General, Debt Service, and Capital funds, the budget allocates \$31.4 million for GTCC – an increase of \$2.1 million over the total allocation in FY 2024-25.

The budget:

- Allocates \$19.4 million in operating support for Guilford Technical Community College, an increase of \$0.4 million.
- Restores the capital allocation of \$1.55 million, funded with County Capital Building Construction fund balance. Additional recurring funds must be identified in Fiscal Year 2026-27 to continue the capital allocation.
- Includes \$8.3 million in college-related debt repayment and a future debt repayment capacity amount of \$2.1 million for a total \$10.4 million. At the end of FY 2025-26 we expect \$2.9 million of future capacity to be available. This could be used to help fund the \$11.1 million the Board has committed to fund to support phase one of the Aviation Training Center. Additional bond or other debt

financing will be needed in the next two fiscal years to support the College's \$136 million capital plan.

The Board of Trustees requested an increase in County support of \$1.2 million for operating needs and personnel adjustments and up to \$1.6 million for capital needs. To fully fund GTCC's request with recurring revenue (the FY 2025-26 budget recommends county capital fund balance for a \$1.55 million appropriation) would be equivalent to a property tax rate increase of about 0.38 cents.

Strong Community:

**SC #1 - Maintain safe and secure communities through strategically coordinated and professional public safety services.**



### Improve our Emergency Medical Services Response Capability

As our population grows, ages, and becomes more geographically dispersed, the ability to respond to the highest priority medical calls within response time goals becomes a major challenge without additional resources or an intentional policy decision by the Board to alter the current response time framework for lower priority calls to preserve capacity to more quickly respond to the most serious calls. Absent a Board shift in response framework, this budget adds an additional 24 EMS positions and financing the purchase of four (4) new ambulances to support providing an additional four (4) peak demand units with a goal to improve associated response times and reduce unsustainable workload on our staff (\$2.1 million/\$0.5 million net county). These additions are partially funded with additional expected revenues, an updated contract with the County's third-party billing vendor, and an allocation of fire-related radio equipment maintenance and Guilford-Metro 911 costs currently funded in the Emergency Services using general property tax revenues to rural fire districts and funded by modest increases in district tax rates (note: this allocation is not a charge to the rural fire *departments*, but is instead a cost allocated to rural fire tax *districts* and accompanied by an adjustment in fire tax district rate revenues).

### Strengthen Operational and Fiscal Resiliency of Fire Districts

The County received Fire District Board's requested budget submissions in April. Thirteen organizations requested tax rate increases, while 11 districts requested no changes to their prior year tax rates. Requested tax rate increases are included in the proposed budget.

One issue identified during the budget process was structural fiscal imbalances in district budgets, meaning non-recurring revenue was supporting recurring expenses. Through work over the last nine months, departments have developed multi-year budgets to identify how to meet department needs within a consistent tax rate. Fire Districts continue to see declines in volunteer

rates, resulting in increased pressure to add full-time positions. Additionally, due to job market pressure, districts with tax rate increases are seeking pay adjustments to maintain market competitiveness. Fire apparatus vehicles have also seen sharp increases in prices, almost doubling the cost to purchase a new truck. Multiple districts are seeking increases to begin, or increase, funding set aside for future vehicle purchases.

### **Fund Public Safety Asset Plans with Recurring Revenue**

To help comply with the Board's direction to balance the FY 24-25 without a general property tax rate increase, no vehicle or major equipment purchase funds were included in the adopted FY 24-25 budget. After the budget was adopted, the Board directed staff to resume vehicle replacements, but did not allocate additional revenue to support the costs. To continue a regular replacement program, the FY 25-26 budget includes recurring revenue for vehicle replacement schedules, including \$2.0 million for the Sheriff's Office and \$1.67 million Emergency Services.

This budget also restarts \$2.5 million for major equipment replacements, which was paused last fiscal year as a budget balancing strategy. The recurring funds will support the financing of replacement end-of-life cardiac monitors and equipment, replacing stretchers and stair chairs, and other vital emergency services equipment (\$2 million of County funds). This budget continues the financing plan authorized by the Board to replace end of life public safety radios. Within the Sheriff's Office, this budget includes replacement funding for end-of-life firearms, body cameras, and other major pieces of equipment.

This budget funds core public safety requests from the Sheriff's Office including replacement of computers to maintain Criminal Justice Information Service (CJIS) compliance (\$1.0 million of County funds), the upgrade of jail management and records systems (\$2.5 million of County funds), and the replacement of core Mobile Command/SERT vehicles (\$1.125 million of County funds, financed over 4 years) and other vital major equipment including firearms (\$0.5 million of County funds).

### **Animal Services**

Preventing the spread of rabies through mandated 10-day holds for animals brought in through Animal Control is a core county function. To facilitate the provision of this service, the county operates an animal shelter. Since the opening of the new shelter, Animal Services has refined its operating model, resulting in identified needs to stabilize the existing operations. This includes adding two (2) animal control officers to provide coverage in the evening hours (4pm – 12AM). Additionally, three (3) Animal Technicians are added to increase enrichment and daily care of animals, two (2) positions are added to support customer service and manage daily customer transactions, one (1) Foster Rescue Coordinator is added to support minimizing the euthanasia rate through placements and adoptions, and additional part-time funding is added to support programming added over the last several years (\$0.6 million/\$0.49 million net county funds).

## Buildings and Grounds Security

This budget adds funding to enhance the County's Security Department through the addition of 25 positions, to be partially offset by a shift of resources from contracted services (\$0.45 million of County funds), and to replace end-of-life tasers (\$0.2 million of County funds).

Strong Community:

**SC #2 – Work with stakeholders to support a continuum of safe, adequate, and stable housing.**

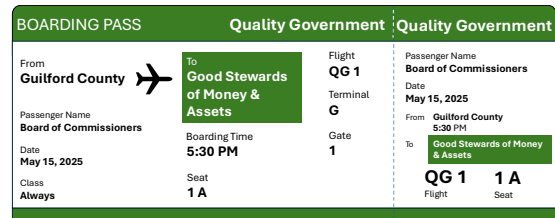
BOARDING PASS		Strong Community	Strong Community
From Guilford County		To Safe, Adequate, Stable Housing	Flight SC 2
Passenger Name Board of Commissioners	Boarding Time 5:30 PM	Terminal C	Passenger Name Board of Commissioners
Date May 15, 2025		Gate 2	Date May 15, 2025
Class Always	Seat 1 A		From Guilford County
			To Safe, Adequate, Stable Housing
			Flight SC 2
			Seat 1 A

## Continuum of Care (CoC) Collaborative Applicant/Lead Agency

This budget expands the County's role in the Continuum of Care to become the collaborative applicant/lead agency by converting three positions from federal ARPA funding to general county funding and adding an additional three positions to support the additional services required of a lead applicant to coordinate services for residents who are unhoused. The additional services required of the County include coordinating the application and applying for Housing and Urban Development's Notice of Funding Opportunity and the Emergency Solutions Grant funding. The County will also be responsible for providing logistical and administrative support to the Guilford CoC. The three new positions and the three prior positions will be funded temporarily from \$575,000 of unrestricted ARPA-related investment earnings. Additional recurring funding will be needed in FY 2026-27 to support these new positions on an on-going basis.

Quality Government:

**QG #1 – Be good stewards of the County's money and other assets to meet the service, access, and technology needs of our teams and community.**



### **Protect Fiscal Resiliency by Reducing Fund Balance Use for Recurring Expenses**

Fund balance can be thought of as the County's savings that helps it weather variations in cash flows, provide an emergency resource should something significant and unexpected occur, set aside funds for future large purchases, and take advantage of opportunities that arise during the year after a budget is adopted. Since it can be used to guard against unforeseen events and protect county operations, the North Carolina Local Government Commission and bond credit rating agencies view fund balance, and changes in fund balance, as they assess a local government's fiscal strength, management, and resiliency. Fund balance is not automatically replenished unless year-end revenues exceed year-end expenses, so it is best used for unexpected one-time or infrequent needs rather than a way to fund regularly recurring expenses.

Since FY 2021-22, the County increased its General Fund fund balance (i.e., savings) by \$135 million as it accounted for ARPA-enabled funds and accumulated funds to support the voter-approved \$2 billion school bond program and offset future debt repayment peaks. While the overall amount of General Fund fund balance has increased, the amount of fund balance not earmarked for a future use, called "unassigned" fund balance has declined by \$25.6 million as the County used savings to fund recurring costs. Historically, though some fiscal years are exceptions, the County has been able to avoid fully using budgeted General Fund fund balance by the end of each fiscal year as it collected more recurring revenues than it spent on recurring expenses, so there was not a need to dip into savings to balance the budget. As the economy has cooled and as budget growth slowed, there is now less "extra" revenue and/or less budget savings to offset the budgeted General Fund fund balance. At the end of FY 2024-25, expenses exceeded revenues by about \$16 million meaning General Fund fund balance at the end of the year was \$16 million less than it would have been if recurring expenses were funded with recurring revenues. Current year-end projections indicate recurring expenses will exceed recurring revenues by \$20 million, meaning General Fund fund balance at the end of the year will be an additional \$20 million lower than it would be if recurring expenses were funded with recurring revenue.

The recommended budget significantly reduces the amount of General Fund fund balance, or savings, used to balance the budget from \$33.2 to \$17.9 – a reduction of \$15.3 million, or 46%. While the County will not know the final impact to fund balance until FY 25-26 closes in September or October 2026, the recommended amount of fund balance is more in line with historic revenues vs. expense performance and is expected to slow or eliminate the use of savings at year end. I strongly advise the Board against the use of any additional General Fund fund balance to balance the budget.

This reduction in budgeted fund balance and the conversion to using recurring revenue to fund recurring expenses will be accomplished by shifting some of the positive funding capacity (\$34 million) in the school bond program to support recurring county operations. The County will continue to fully allocate to the school bond program the “Honor School Capital” property tax allocation, made possible by dedicating to the program a portion of the increase in revenues received as a result of the 2022 property revaluation.

The positive capacity is available because interest rates (and, therefore, interest payments) on the first sets of bond sales are lower than originally projected and the Guilford County Schools’s construction timelines are slightly longer than originally projected. This means overall bond model expenses are less than originally projected and \$34 million of property tax revenues currently allocated to the bond model can be used elsewhere at this time to support other county services in alignment with two of the model’s design principles – protect the County’s ability to provide and enhance other services for residents and limit the change in the property tax rate to provide predictability and stability for residents and businesses. While the Board will not need to repay the \$34 million, it will need to restore future recurring revenue to properly plan for and fully fund the remaining sales of unissued school bonds.

More information about the school bond program and county debt repayment is available in the Education and Debt Service sections of the full budget document.

### **Critical Information Technology to Ensure Operational Resilience and Strengthen Cyber Security and Disaster Recovery**

For FY 24-25, the Board paused the County’s technology replacement/upgrade asset plan to help balance the budget. The FY 25-26 budget reinstates the full \$1.8 million in technology investments outlined on the multi-year technology plan (see the full budget document) for key operational areas, including replacing end-of-life hardware, software, and equipment. As noted above in the Strong Community SC#1 boarding pass section, additional funds are also included to replace or upgrade technology equipment and software for the Sheriff’s Office.

In addition to these items, the budget utilizes \$2.44 million in ARPA investment earnings to continue to strengthen information security and improve disaster recovery. Additionally, the budget includes a \$1.25 million one-time appropriation of County Building Construction Fund balance to complete capital repairs at the Truist Building to protect the County’s data infrastructure.

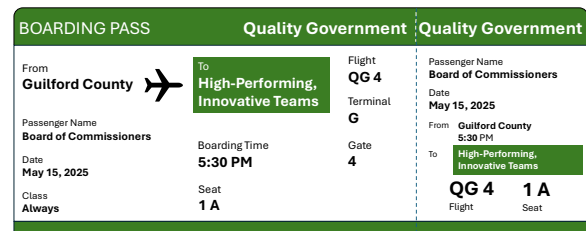
The budget also includes allocations to fund aerial imagery and Appeal Pro software for the Tax Department (\$0.2 million/\$0 net county funds). North Carolina counties have limited permissions to raise revenues, with most operating funding coming from the property tax. The County has a responsibility to ensure property is correctly accounted for in the tax base to ensure its property tax program is fair. This software will assist the department in accurately determining taxable property in the County.

## General County Debt Repayment

The budget includes a total of \$23.5 million for general county debt (excludes education-related debt), with the primary increase associated with identifying recurring revenue for FY 2024-25 mid-year vehicle replacements, restoring FY 2025-26 vehicle replacements, radio replacements, and expansion requests associated with EMS vehicles and Law Enforcement specialty vehicles. For capital related debt, the county continues to make payments for prior investments including the Greensboro Detention Center and major renovations to public buildings, including \$41 million in two-thirds bonds. Total General County Debt Repayment expense is projected to increase by \$4.1 million in FY 2025-26.

Quality Government:

**QG #4 – Recruit, retain, and advance high-performing, and innovative teams that are reflective of our community**



## Protect Service Performance & Operational Resiliency Improvements made Possible by our Compensation Plan

The recommended budget includes \$2.7 million total/\$2.4 million in county funds for a performance merit pool of 3%, effective in the first full pay period in March 2026. Individual merits will vary based on performance.

When the Board adopted the County's current pay structure in FY 22-23, it set the structure at the 50<sup>th</sup> percentile of the market (i.e., other counties, cities, and other entities we compete with most for talent). The Board later adjusted certain Sheriff's Office detention and deputy jobs to the 60<sup>th</sup> percentile of the market. As more time elapses from the initial pay structure adjustment, the market moves relative to the pay structure for some jobs. To remain a competitive employer, the budget provides resources to address the most significant market movements in jobs that also have vacancy rate issues. (\$2.0 million/\$1.8 million of county funds).

## Retiree Health Insurance – Fund FY 2024-25 Increase with Recurring Revenues

During FY 2024-25, the Board of Commissioners approved the County subsidizing the costs increases to retirees for their health insurance, projected to cost about \$500,000 in FY 2024-25 and \$1 million for the full year in FY 2025-26. No recurring revenue was identified at the time for the additional county cost. This budget honors that Board direction by adding \$1 million in recurring revenue to the Human Resources budget to continue support for retiree health insurance.

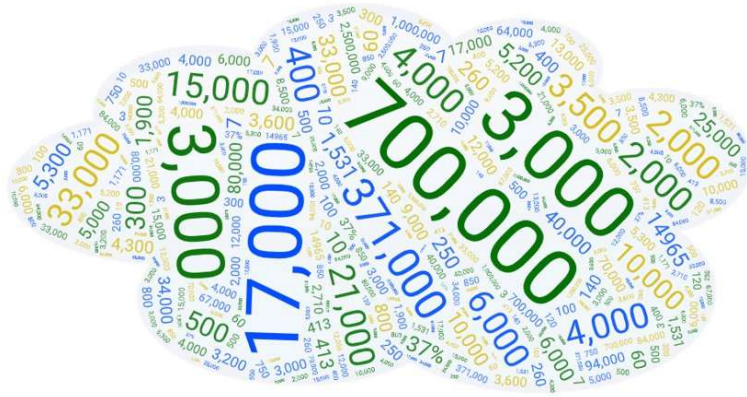
## Flying all the other Planes



While flights to the six priority destinations described above are being prepared for departure, many other flights are being conducted to existing destinations. Funding for these flights, and all the day-to-day activities required to support them and the priority destinations, is included in the recommended budget.

The tables near the end of this message and the information contained in the budget document detail the plans to operate the more than 240

distinct services, including over 120 mandated services, delivered by departments daily. This includes core county functions in Social Services, Public Health, Emergency Services, Sheriff's Office, Behavioral Health, Tax, Veteran Services, Board of Elections, Child Support. Staff shared detailed information with and solicited feedback from the Board of Commissioners during the January retreat and at subsequent work sessions regarding operating challenges and opportunities, projection methodologies, and line item estimates. These estimates are incorporated into the budget recommendations.



## Revenue Recommendations

Consumer wariness, evolving federal- and state-level policy and funding changes, and international uncertainties presented unique challenges in crafting revenue projections for FY 25-26. Additionally, the County added mid-year budget adjustments without associated revenues, creating additional fiscal and operating pressures. The revenue projections discussed below reflect staff's best estimates given the information available at the time this document was created. External conditions are far from settled, so adjustments to these estimates should be expected well into the fiscal year.

**Property taxes** total \$540.6 million or ~64% of FY 2025-26 revenue - an increase of \$9.8 million. The FY 2025-26 recommended budget is based on maintaining a property tax rate of 73.05¢ per \$100 of assessed valuation, reflecting general discussions of the Board. The County's total taxable value, which is comprised of various types of property (e.g., real property, personal property, etc.), is expected to rise by 1.9%. Each cent of the property tax rate will generate approximately \$7.4 million at a 98.75% blended collection rate.

- Increases in the fire district tax rates for thirteen (13) districts are recommended to achieve structural fiscal balance and pay for staff, operational and equipment costs, and capital needs. More details are available in the Rural Fire District section of the budget.

**Sales Taxes** included in the General Fund total \$102.75 million or 0% growth over FY 2024-25 adopted revenues. The sales tax budget is held flat to FY2025 Adopted, as current actuals are anticipated to underperform the FY 2024-25 budget associated with a slowdown in total taxable sales and purchases, which have only grown 1.8% year over year, while sales tax refunds continue to exceed prior year trends. Additionally, the County anticipates losing \$0.5 million across all funds in FY 2025-26 associated with the ad valorem distribution method associated with the City of High Point raising the tax rate for FY2025. Based on FY 2024-25 year-end projections, the county would need to experience a 3.7% growth in sales tax to meet this budgeted estimate. This is within the historical range of 3-5% growth each year but must be monitored due to economic headwinds.

**Federal & State** funds total \$93.9 million or 11% of the County's revenues, a \$1.8 million increase from FY 2024-25. Most of the increase comes from federal and state reimbursements associated with anticipated increases in foster care expenses, as well as increased reimbursement in Social Services associated with the addition of 37 positions.

**Fees & Charges**, like ambulance charges, clinic health fees, and fees for housing state and federal inmates, total \$54.1 million or 7% of the County's revenues. This is a \$3.5 million increase from FY 2024-25, primarily associated with aligning ambulance fee revenue with prior year actuals (\$1.7 million), increase of Medicare maximization revenue (\$1.0 million), and \$0.4 million in election fees associated with municipal elections in 2025-26.

**Fee Adjustments** are a way the county can offset expenses for services directly provided to a resident. Please see the Fees section of the budget document for recommended fee adjustments which are minimal to align with legal requirements or established methodologies. The Board is recommended to consider a fee philosophy to guide the annual adjustment to fees.

**Other Revenues**, or miscellaneous revenues, increased by approximately \$3.2 million for a total of \$22.7 million. A majority of this increase is associated with utilizing \$9.2 million of anticipated investment earnings, an increase of \$3 million over the prior year. Investment earnings are a more volatile revenue source, which may require reducing in future fiscal years to a more stable recurring revenue source.

**Fund Balance**, or savings, is used in the General Fund to help balance the budget. As discussed in more detail in the Quality Government QG #1 destination above, the recommended budget reduces the amount of recurring General Fund fund balance, or savings, used to balance the budget by \$15.3 million. One lesson continuously emphasized during the pandemic was the importance of resiliency and of building local capacity to quickly respond to local conditions. During unpredictable events, assistance from the state and federal governments for future emergencies is not guaranteed. This reduction also addresses a concern raised by the credit rating agencies during the latest review about the County's trend of utilizing unassigned fund balance for recurring expenses.

## Recommended Budget for All Budgeted Funds

The recommended total for **all budgeted funds** is \$1.06 billion, excluding interfund transfers.

(in millions)	FY 2024-25 Budget	FY 2025-26 Budget	vs. FY25 Adopted (\$)	vs. FY25 Adopted (%)
General Fund	\$833.7	\$841.7	\$8.0	1%
ARPA Enabled	\$41.1	\$17.7	(\$23.4)	(57%)
Debt Service	\$128.9	\$121.7	(\$7.2)	(6%)
DSS Rep Payee	\$4.0	\$4.0	\$0.0	-
Fines & Forfeitures	\$4.0	\$4.0	\$0.0	-
Opioid Settlement	\$0.9	\$2.8	\$1.9	211%
Room Occ. & Tourism Development	\$10.0	\$10.0	\$0.0	-
Rural Fire Districts	\$35.2	\$35.8	\$0.6	2%
Tax Revaluation	\$0.5	\$0.9	\$0.4	80%
County Building Construction	\$0.0	\$15.9	\$15.9	100%
School Building Construction	\$14.0	\$55.6	\$41.6	297%
Community Development Fund	\$0.0	\$3.0	\$3.0	100%
Grants	\$0.0	\$1.3	\$1.3	100%
<b>Total</b>	<b>\$1,072.3</b>	<b>\$1,114.4</b>	<b>\$42.1</b>	<b>4%</b>
Less Transfers	(\$69.8)	(\$49.7)	\$20.1	(29%)
<b>Net Total</b>	<b>\$1,002.5</b>	<b>\$1,064.7</b>	<b>\$62.2</b>	<b>6%</b>
Internal Service Fund	\$61.5	\$62.7	\$1.2	2%

Revenues to support all budgeted funds also total \$1.06 billion.

(in millions)	FY 2024-25 Budget	FY 2025-26 Budget	vs. FY25 Adopted (\$)	vs. FY25 Adopted (%)
Ad Valorem Taxes	\$557.4	\$570.6	\$13.2	2%
Sales Tax	\$140.2	\$140.7	\$0.5	-
Federal/State Funds	\$99.3	\$103.3	\$4.0	4%
User Charges	\$50.6	\$54.1	\$3.5	7%
Other Revenues	\$51.7	\$50.9	(\$0.8)	(2%)
Bond Proceeds	\$10.0	\$50.0	\$40.0	400%
Transfers from Other Funds	\$69.8	\$49.7	(\$20.1)	(29%)
<b>Total</b>	<b>\$979.0</b>	<b>\$1,019.3</b>	<b>\$40.3</b>	<b>4%</b>
Less Transfers	(\$69.8)	(\$49.7)	(\$20.1)	(29%)
<b>Net Total</b>	<b>\$909.2</b>	<b>\$969.6</b>	<b>\$60.4</b>	<b>7%</b>
Appropriated Fund Balance	\$93.3	\$95.1	\$1.8	2%
<b>Grand Total w/ Fund Balance</b>	<b>\$1,002.5</b>	<b>\$1,064.7</b>	<b>\$62.2</b>	<b>6%</b>

## Recommended Budget for General Fund

The recommended total for the **General Fund** is \$841.7 million.

	FY 2024-25 Budget	FY 2025-26 Budget	vs. FY25 Adopted (\$)	vs. FY25 Adopted (%)
Education - Operating	\$289.3	\$292.1	\$2.9	1%
Education – Capital Transfer	\$0.0	\$0.0	\$0.0	-
Education – Debt Transfer	\$47.7	\$15.0	(\$32.7)	(69%)
Education – Honor Capital	\$52.1	\$53.2	\$1.0	2%
Personnel Services	\$291.1	\$310.9	\$19.8	7%
Operating	\$109.4	\$113.2	\$3.7	3%
Human Services Assistance	\$25.3	\$27.7	\$2.4	9%
Transfer to Other Funds	\$18.8	\$26.2	\$7.4	40%
Capital Outlay	\$0.0	\$3.5	\$3.4	100%
Debt Service	\$0.0	\$0.0	\$0.0	-
<b>Total Revenue</b>	<b>\$833.7</b>	<b>\$841.7</b>	<b>\$8.0</b>	<b>1%</b>

Revenues to support the General Fund budget also total \$841.7 million.

(in millions)	FY 2024-25 Budget	FY 2025-26 Budget	vs. FY25 Adopted (\$)	vs. FY25 Adopted (%)
Property Tax	\$530.9	\$540.6	\$9.8	2%
Sales Tax	\$102.8	\$102.8	\$0.0	-
Federal & State Funds	\$92.1	\$93.9	\$1.8	2%
User Charges	\$50.6	\$54.1	\$3.5	7%
Transfers from Other Funds	\$0.0	\$0.6	\$0.6	100%
Other Revenues	\$19.5	\$22.7	\$3.2	17%
<b>Total Revenue</b>	<b>\$795.7</b>	<b>\$814.6</b>	<b>\$18.9</b>	<b>2%</b>
<b>Fund Balance by Type</b>				
General County Operations	\$33.2	\$17.9	(\$15.3)	(46%)
Restricted/ Assigned	\$4.7	\$9.2	\$4.4	93%
<b>Total</b>	<b>\$833.7</b>	<b>\$841.7</b>	<b>\$8.0</b>	<b>1%</b>

## Next Steps

Overall, County departments requested more than \$26 million and 150 positions in new funding requests. The Guilford County Schools and GTCC requested an additional \$58 million, for a grand total of \$84 million. Funding all the requests is not possible given the uncertain economic climate and the Board’s discussions to avoid a general property tax rate increase in FY 2025-26.

Instead, this budget focuses on running current operations as previously approved by Boards of Commissioners at current service levels and prioritizing six strategic “destinations” identified in the strategic plan. These destinations support enhanced services to residents in key areas of responsibility – human services, public safety, education, and operational and fiscal stewardship. Specific strategic advancements include, among others, improving emergency response times by expanding the number of available Emergency Medical Services peak demand units; strengthening our child daycare program and our child welfare assessment and foster care teams in Social Services; increasing capacity to connect qualified residents to food and nutrition services; increasing funding to our education partners; responsibly planning for the future by reinstating and sustainably funding departments’ asset plans, further strengthening our information technology infrastructure; protecting the County’s financial position and bond credit ratings; and providing competitive salaries and benefits to our teams that provide valuable services to our community every day.

At its January retreat, the Board set a tentative budget calendar with the following work session and public hearing dates:

Manager’s Recommended Budget Presented	May 15, 2025 (Thursday)
Public Hearing	June 5, 2025 (Thursday)
Budget Work Session	June 10, 2025 (Tuesday)
Budget Work Session	June 12, 2025 (Thursday)
Budget Adoption	June 18, 2025 (Wednesday)

I look forward to working with the Board to finalize the FY 2025-26 budget in June.

## Thank You

Thank you, Commissioners, for your leadership and support. This recommended budget is a plan to address our collective responsibilities and attempts to reflect the discussions you have had at your retreats and work sessions.

Thank you, County Department Directors, for your dedication, commitment, and work over the last nine months to identify needs and policy dials. This recommended budget reflects your hard work, and your understanding of our residents' and your teams' needs.

Thank you, County Team, for your energy and resolve. This budget empowers you to continue serving our community and its more than 550,000 residents. The scope and scale of the services you provide each day continues to amaze me.

Thank you to Toy Beeninga, Budget and Management Services Director, and the entire Budget & Management Services team for your incredible work preparing this budget while simultaneously monitoring and managing the current budget. The County's budget is complex and requires great skill, creativity, and nimbleness to plan, implement, and manage, as well as to make responsible recommendations to achieve County goals over the short-, mid-, and long-terms. I am thankful this team is here to help plan and manage its implementation.

Thank you, Guilford County residents and businesses, for engaging with us throughout the year and especially at our Budget Resource Fairs and Town Halls and for trusting us to deliver on your priorities.

Together, with a **One Guilford** focus, we will continue to help empower **Successful People** who thrive in a **Strong Community** supported by **Quality Government**.



Michael Halford  
County Manager

**FY2026 Budget**

**Staff Changes**

**Changes to Recommended Budget**

The following changes to the County Manager's recommended budget **are incorporated into the FY2025-26 Budget ordinance.**

	<b>EXPENSE</b>	<b>REVENUE</b>	<b>COUNTY \$ IMPACT</b>	<b>POSITIONS</b>
<b>Manager's Recommended Budget</b>	<b>\$ 841,683,000</b>	<b>\$ 841,683,000</b>	<b>\$ -</b>	<b>3,027.75</b>
<b>Public Health</b>				
Addendum Agreement to support workforce development funded through Federal/State funding	\$ 93,000	\$ 93,000	\$ -	-
Adjustment to funding to support Antimicrobial Resistant Gonorrhea Contract with Wake Forest University	\$ (186,000)	\$ (186,000)	\$ -	
<b>Emergency Services</b>				
Aligning Personnel Costs to Align with target start dates	\$ (471,004)	\$ -	\$ <b>(471,004)</b>	
<b>County Manager's Changes Total</b>	<b>\$ (564,004)</b>	<b>\$ (93,000)</b>	<b>\$ (471,004)</b>	<b>\$ -</b>
<b>Subtotal Including All Changes</b>	<b>\$ 841,118,996</b>	<b>\$ 841,590,000</b>	<b>\$ (471,004)</b>	<b>3,027.75</b>
<b>Manager's Revised General Fund Budget</b>	<b>\$ 841,118,996</b>	<b>\$ 841,590,000</b>	<b>\$ (471,004)</b>	<b>3,027.75</b>

\*The identified savings of \$471,004 are made available for the Board of Commissioners to allocate to identified priorities.

## Summary of Staff and Board Adjustments

GENERAL FUND	EXPENSE	REVENUE	COUNTY \$ IMPACT	POSITIONS
<b>Manager's Recommended Budget (REVISED)</b>	<b>\$ 841,118,996</b>	<b>\$ 841,590,000</b>	<b>\$ (471,004)</b>	<b>3,027.75</b>
<b>General Government</b>				
Increase property tax estimate based on latest staff estimates	\$ -	\$ 1,500,000	\$ (1,500,000)	
<b>Tax</b>				
Addition of two (2) Commerical Appraisers and one (1) Tax Analyst	\$ 325,000	\$ -	\$ 325,000	3.00
Increase Property Tax Revenue Estimated from Additional Staff in Tax Department	\$ -	\$ 325,000	\$ (325,000)	
<b>Family Justice Center</b>				
Addition of one (1) Navigator Position to support Camp Hope and Elder Justice Program	\$ 97,000	\$ -	\$ 97,000	1.00
Enhance funding for Camp Hope to match anticipated external contributions and funding	\$ 100,000	\$ -	\$ 100,000	
<b>HHS Admin</b>				
Provide funding to support the Tenant Education Advocacy Mediation (TEAM program), which provides eviction mediation and housing navigation support.	\$ 417,912		\$ 417,912	
Increase transfer from other funds (Community Development)		\$ 8,824	\$ (8,824)	
<b>Sheriff's Office</b>				
Increase funding for Radio Smart Programming	\$ 123,750	\$ -	\$ 123,750	
Increase in Real Time Crime Software	\$ 32,500	\$ -	\$ 32,500	
Provide funding to support the re-entry program	\$ 75,000	\$ -	\$ 75,000	
<b>Planning &amp; Development</b>				
Addition of one (1) Water Quality Specialist	\$ 130,306	\$ -	\$ 130,306	1.00
<b>Public Health</b>				
Continue the Health and Environmental Risk Assessment (HERA) Program to provide water quality monitoring and amend the fee schedule	\$ (19,800)	\$ (55,000)	\$ 35,200	

**Emergency Services**

Revise recommended tax rates for Rural Fire Districts and continue funding radio access fees and GM911 cost share with county funds \$ 568,160 \$ - \$ 568,160

**County Attorney's Office**

Addition of funding to explore legislative services \$ 100,000 \$ - \$ 100,000

**Education - Guilford Technical Community College**

Increase in allocation to Guilford Technical Community College \$ 300,000 \$ - \$ 300,000

**Education - Guilford County Schools**

Increase allocation to Guilford County Schools. The Board of Commissioners allocated by purpose and function as defined by NCGS 115C-426 and as authorized by NCGS 115C-429(b) including a sum of \$3,000,000 allocated using the following purpose categories with an intent that the funds be used to increase classified worker wages:

oPurpose Number 5000 Instructional Services

oPurpose Number 6000 Supporting Services \$ 9,800,000 \$ - \$ 9,800,000

o Purpose Number 7000 Ancillary Services

Also, of the Purpose and Function allocation, a sum of \$1,800,000 is allocated for Purpose Number 5800: School Based Support Services with an intent that funds be used to benefit safety and security to include scanners, emergency radios, cameras, and bi-directional amplification systems

Increase appropriated fund balance \$ - \$ 3,900,000 \$ (3,900,000)

Reduce Honor School Capital Allocation \$ (5,900,000) \$ - \$ (5,900,000)

**Board of Commissioners Changes Total \$ 6,149,828 \$ 5,678,824 \$ 471,004 5.00**

**Total Including All Changes \$ 847,268,824 \$ 847,268,824 \$ - 3,032.75**

Adjust Appropriated Fund Balance \$ - \$ - \$ -

**Board of Commissioners' Revised General Fund Budget \$ 847,268,824 \$ 847,268,824 \$ - 3,037.75**

**Summary of Staff and Board Adjustments**

<b>COMMUNITY DEVELOPMENT FUND</b>	<b>EXPENSE</b>	<b>REVENUE</b>	<b>IMPACT</b>	<b>POSITIONS</b>
<b>Manager's Recommended Budget (REVISED)</b>	<b>\$ 3,017,000</b>	<b>\$ 3,017,000</b>	<b>\$ -</b>	<b>-</b>
<b>TEAMS Program</b>				
Increase transfer to other funds (General Fund) to support continuing eviction mediation program through June 30, 2026.	\$ 8,824	\$ -	\$ 8,824	
Increase Other Revenue (Investment Earnings)	\$ -	\$ 8,824	\$ (8,824)	
<b>Board of Commissioners Changes Total</b>	<b>\$ 8,824</b>	<b>\$ 8,824</b>	<b>\$ -</b>	<b>-</b>
<b>Total Including All Changes</b>	<b>\$ 3,025,824</b>	<b>\$ 3,025,824</b>	<b>\$ -</b>	<b>-</b>
Adjust Appropriated Fund Balance	\$ -	\$ -	\$ -	
<b>Board of Commissioners' Revised Community Development Fund Budget</b>	<b>\$ 3,025,824</b>	<b>\$ 3,025,824</b>	<b>\$ -</b>	<b>-</b>

<b>RURAL FIRE DISTRICT FUND</b>	<b>EXPENSE</b>	<b>REVENUE</b>	<b>COUNTY \$ IMPACT</b>	<b>POSITIONS</b>
<b>Manager's Recommended Budget (REVISED)</b>	<b>\$ 35,793,596</b>	<b>\$ 35,793,596</b>	<b>\$ -</b>	<b>-</b>
Shift GM911 and radio access expenses to Emergency Services (County Funding)	\$ (568,160)	\$ -	\$ (568,160)	
Decrease in Property Tax Estimate	\$ -	\$ (568,160)	\$ 568,160	
<b>Board of Commissioners Changes Total</b>	<b>\$ (568,160)</b>	<b>\$ (568,160)</b>	<b>\$ -</b>	<b>-</b>
<b>Total Including All Changes</b>	<b>35,225,436.00</b>	<b>35,225,436.00</b>	<b>-</b>	<b>-</b>
Adjust Appropriated Fund Balance	\$ -	\$ -	\$ -	
<b>Board of Commissioners' Revised Rural Fire District Fund Budget</b>	<b>\$ 35,225,436</b>	<b>\$ 35,225,436</b>	<b>\$ -</b>	<b>-</b>

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**Guilford Technical Community College**  
Local Community College

**Guilford County Schools**  
Local School District

**Guilford County Residents**  
Electing Constituents

**Jeff Thigpen**  
Register of Deeds

**Danny Rogers**  
Sheriff

**Board of County Commissioners**  
Governing Body

 District 8 Melvin "Skip" Alston Board Chair	 District 1 J. Carlvena Foster Vice Chair	 District 2 Alan Perdue	 District 3 Pat Tillman	 District 4 Mary Beth Murphy	 District 5 Carly Cooke	 District 6 Brandon Gray-Hill	 District 7 Frankie T. Jones, Jr.	 At Large Katie "Kay" S. Cashion
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**State of North Carolina Residents**  
Electing Constituents

**Josh Stein**  
Governor

State Board of Elections  
State Board

County Board of Elections  
Local Board of Elections

**Charlie Collicutt**  
Elections Director

**Robin Keller**  
Clerk to the Board

**Andrea Leslie-Fite**  
County Attorney

**Ben Chavis**  
Tax Director

**Linda McElroy**  
Communications

**Michael Halford**  
County Manager

**Chad Muhlestein**  
Internal Audit

**Victor Isler**  
Assistant County Manager  
for Successful People

**Erris Dunston**  
Assistant County Manager  
for Strong Community

**Jason Jones**  
Assistant County Manager  
for Quality Government

 <b>Debra Mack</b> Behavioral Health	 <b>Anita Ramachandran</b> Public Health Interim Director
 <b>Doug Logan</b> Juvenile Detention	 <b>Sharon Barlow</b> Social Services
 <b>Catherine Johnson</b> Family Justice	 <b>Robert Shelley</b> Veterans' Services
 <b>Rosanne Wiley-Hayes</b> Child Support/Court Services	 <b>Cheri Neal</b> Continuum of Care
 <b>Alice Mahood</b> Integrated Services	

 <b>Jorge Ortega</b> Animal Services	 <b>Jim Albright</b> Emergency Services
 <b>Vincent Daugherty</b> Security	 <b>Will Strader</b> Cooperative Extension Interim Director
 <b>Leslie Bell</b> Planning & Development	 <b>Dwight Godwin</b> Parks
 <b>Vacant</b> Economic Development	 <b>Matthew Crawford</b> Inspections

 <b>Jaime Joyner</b> Human Resources	 <b>Don Warn</b> Finance
 <b>Peter Purcell</b> Information Technology	 <b>Eric Hilton</b> Facilities
 <b>Ray Lowe</b> Fleet Management	 <b>Vacant</b> Risk Management
 <b>Toy Beeninga</b> Budget & Management Services	 <b>Shaunne Thomas</b> Small Business and Entrepreneurship (SBED)

# Strategic Direction

## Operational Mission:

Empowering **Successful People** to thrive in a **Strong Community** supported by **Quality Government**

## Core Values:

- Transparency & Communication
- Equity & Inclusion
- Accountability
- Service and Outcomes Excellence
- Our People Matter

## Vision Statements & Goals:

<b>Successful People</b>	
Guilford County is made up of thriving Successful People who have equitable access to a range of coordinated social, physical, and behavioral health services and partnerships that meet them where they are to support their life journeys. Our education and credentialing systems produce graduates with high academic achievement and skill levels that allow them to compete successfully in our thriving job market and support themselves and their families. Our residents are healthy, educated, housed, and employed throughout their lives. Communities within our county are connected and our residents are engaged, supported and fulfilled.	
<b>Goal 1</b>	Ensure our social, physical, and behavioral health services are coordinated, easily accessed, and effective
<b>Goal 2</b>	Promote and enhance the health of our residents and community.
<b>Goal 3</b>	Ensure safety and promote self sufficiency and permanency in the lives of adults, children, and families.
<b>Goal 4</b>	Provide a continuum of behavioral healthcare services to improve residents' mental well-being and reduce substance misuse.
<b>Goal 5</b>	Support an education and credentialing continuum that produces graduates with high academic achievement and skill levels to successfully compete in the job market.

# Strategic Direction

## Strong Community

Guilford County is a Strong Community that protects the safety and security of its residents through strategically coordinated and professional public safety services. We have strong and inclusive local and regional economies; a clean environment with quality recreational outlets; and vibrant arts, culture, and entertainment options. Our community has a continuum of safe and affordable housing and a strong safety net for those who are experiencing housing insecurity. We have quality public infrastructure that is accessible to all ages and abilities and is equitably distributed across the county. Guilford County is an attractive, fun, and diverse community that welcomes newcomers and retains our home-grown talent. People readily choose to live and raise families here.

<b>Goal 1</b>	Maintain safe and secure communities through strategically coordinated and professional public safety services.
<b>Goal 2</b>	Work with stakeholders to support a continuum of safe, adequate, and stable housing.
<b>Goal 3</b>	Expand and diversify the local and regional economies and create quality jobs that provide opportunities for all residents.
<b>Goal 4</b>	Enhance residents' quality of life through vibrant recreational, cultural, and entertainment opportunities.
<b>Goal 5</b>	Ensure safe, secure, and clean environments through responsible growth, development, and management.

## Quality Government

Guilford County is a fiscally-sound Quality Government that promotes transparency, equity, accountability, and efficiency, meaning our government is a trusted and inclusive partner that is genuinely engaged with and reflective of our community. We are a highly sought-after organization that values and supports a high-performing, professional, thoughtful, and innovative workforce where our team members are excited to work. We provide data-informed, high-quality strategic leadership that supports resilient and sustainable services while optimizing and safeguarding the public's assets. Guilford County is a community of firsts and is regularly recognized for its unique and effective programs. Our team members and residents enjoy safe public facilities that meet the service, access, and technological needs of our community.

<b>Goal 1</b>	Be good stewards of the County's money and other assets to meet the service, access, and technology needs of our teams and community.
<b>Goal 2</b>	Develop systems that are data-informed, innovative, and effective to support high quality services and outcomes.
<b>Goal 3</b>	Promote community understanding of and engagement in County services, initiatives, and resources through transparent and trustworthy communication.
<b>Goal 4</b>	Recruit, retain, and advance diverse, high-performing, and innovative teams that are reflective of our community.
<b>Goal 5</b>	Promote strategic leadership to address broad system-level opportunities to advance County development and initiatives.

# About Guilford County

## History & Demographics:

Formed in 1771, Guilford County is North Carolina's third most populous county with an estimated total population of **550,202**.

White Population: **46%**

Black or African American Population: **33%**

Hispanic Population: **10%**

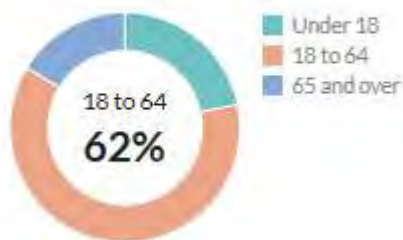
Asian Population: **6%**

Other Races: **5%**

Median Age: **37.8**

*A little less than the figure in North Carolina: 39.4*

Population by age category



60% of housing units are owner occupied  
40% of housing units are renter occupied

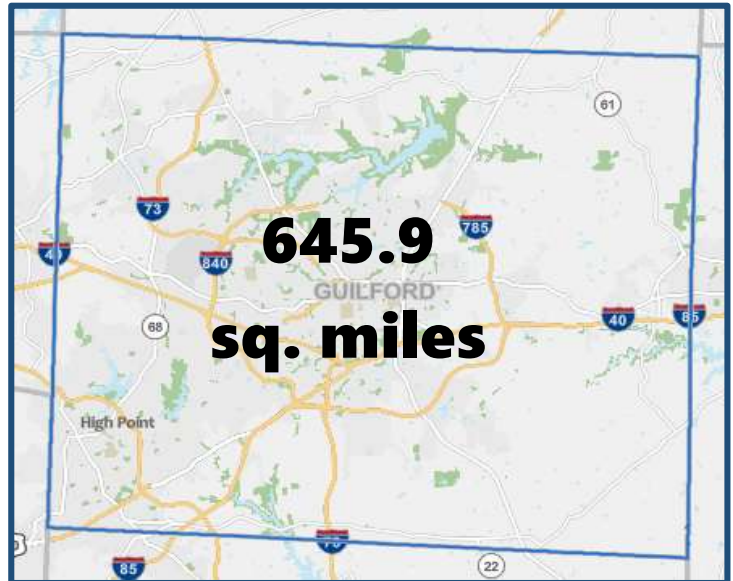
Ownership of occupied units



**\$270,000**

median value of owner-occupied housing unit  
*about 90 percent of the amount in North Carolina: \$308,600*

Data from: <https://censusreporter.org/profiles>



## Also home to:

Greensboro, High Point, Jamestown, McLeansville, Oak Ridge, Pleasant Garden, Sedalia, Stokesdale, Summerfield, Whitsett

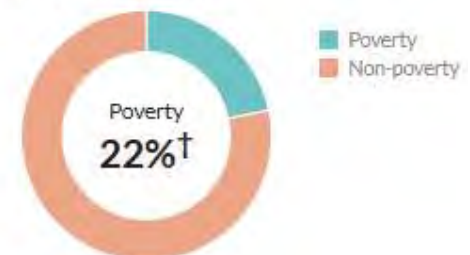
Per Capita Income: **\$37,797**

*a little less than the amount in North Carolina: \$40,414*

**15%** of persons live below the poverty line  
*about 20 percent higher than the rate in North Carolina: 12.8%*

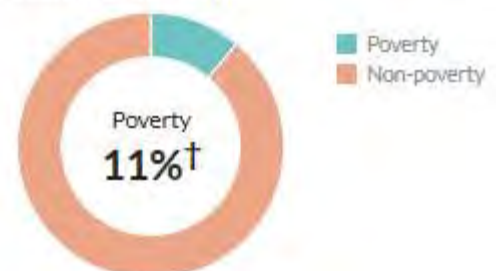
**22%** of children under 18 live in poverty

Children (Under 18)



**11%** of senior 65 and over live in poverty

Seniors (65 and over)



# Reader's Guide to the Budget

The Annual Budget Document for Guilford County is grouped into primary sections, each with a specific theme and purpose. Taken together, they comprise a document designed to meet the information needs of a broad base of users. The following are the sections in the order in which they appear in the budget document.

**Manager's Message** - The Manager's message describes the objectives for the budget based on priorities previously discussed by the Board of Commissioners. It covers important issues such as the tax rate, budget issues and objectives, changes in services, fund balance, personnel, schools, and other changes that are incorporated into the annual budget.

**Reader's Guide to the Budget** - This section provides general introductory information on the budget, the budget development process, and overall revenues and expenditures. It includes the following sections:

**Organizational Chart** of County functional areas and related departments.

**About Guilford County**. A brief overview of the County based on census data.

**Budget Development and Amendment Information.** This section includes a description of the budget development process used to prepare the annual budget and monitor or amend throughout the year. The section also includes a copy of the budget development calendar and a summary of the budget financial guidelines that are used when developing the annual budget.

**Basis of Budgeting & Accounting.** This section discusses the fund structure used to account for the financial affairs of the County, as well as the specific ways expenses and revenues are reported in the budget (Basis of Budgeting) and in the annual financial report (Basis of Accounting).

**Budget and Financial Policies & Guidelines.** This section describes Guilford County's budget and financial policies, including pertinent financial ratios associated with debt limits.

**Fund Structure & Budget by Funds.** This section describes Guilford County's fund accounting structure and provides a summary of the County's budget by fund and department.

**Fund Summaries** - This section provides financial tables showing total investment across accounting units. This information is helpful to provide financial details on where dollars are programmed.

# Reader's Guide to the Budget

**General Fund Summary** - This section begins with information about the Board of Commissioners' top priorities for the County for policy, operations, and funding and the Core Values by which the County makes decisions, conducts its operations, and provides services to its residents. These priorities and core values serve as the framework that the annual budget is built around.

This section continues with additional information regarding the General Fund, the primary operating fund of Guilford County. It includes a discussion of the major expenditure and revenue categories, information on historical trends, and details regarding the development of the estimates included in the adopted budget. The section also includes a comparison of prior and current year staffing levels and changes over time.

**Service Delivery Strategies and Departments** - The Guilford County budget is adopted at the department level. County services are grouped into three service delivery strategies: Successful People, Strong Community, and Quality Government. Each service delivery strategy has a dedicated section in this document. The sections include a summary of the overall area, summary of expenditures and revenues, and individual department pages. Department pages provide additional details about the County's specific departments.

**Outside Nonprofit Agencies** – Each year, the Board provides funding to outside nonprofit organizations. This section will highlight those organizations.

**Education** – This section highlights funding commitments to Guilford County Schools and Guilford Technical Community College.

**Debt Repayment** - The County issues debt, primarily through the issuance of general obligation bonds, to help fund large capital projects including new schools, detention facilities, emergency services bases, and other government needs. This section includes information about the annual debt service payments that must be made to pay for County debt.

A graph and chart are included to provide the reader with an understanding of the total general obligation debt requirements for existing and planned debt over the next 20 plus years. It also includes information regarding the legal debt limits and local guidelines that govern the amount of debt the County can issue.

**ARPA Enabled** – Guilford County received over \$104 million in American Rescue Plan Act (ARPA) funding, that was allocated to specific purposes by the Board of Commissioners. ARPA funds utilized through revenue replacement are accounted for within the County's ARPA Enabled Fund.

# Reader's Guide to the Budget

**Opioid Settlement** - Guilford County will receive approximately \$40.7 million over an 18-year period from FY2023 to FY2039 as part of a historic \$26 billion national settlement addressing the opioid epidemic. This section outlines how the County plans to utilize the settlement funds to make a tangible difference in the lives of those affected by the opioid crisis.

**Rural Fire Districts** – This includes information about the county's Rural Fire Districts that operate in areas of the county without a municipal fire department. Information about fire tax rates and the services provided by each fire district is included in this section.

**Other Funds** - This section contains summary information regarding other annual funds included in the adopted budget. These funds include Room Occupancy and Tourism Development Fund, DSS Representative Payee, Fines and Forfeitures, and Tax Revaluation Fund.

**Multi-Year Plans** - The county develops multi-year plans for major expenditures. These plans help the county prepare for major purchases in future years. This section includes plans for major equipment purchases, technology initiatives, and vehicle replacement over the next several fiscal years.

**Capital Investment** - This section includes the Capital Improvement Plan (CIP), including Planned Projects for FY2026 and Active Capital Projects. This section describes capital project thresholds (projects of \$100,000 or greater) and the impact of the CIP on the annual operating budget.

**Active Grants** – This section provides information on active grants and available appropriations.

**Fee Schedule** - This section provides a listing of county fees and any proposed changes.

**Supplemental Section** - The following information is contained in the Appendix section:

**Glossary:** a list of terms related to governmental budgeting and accounting and the Guilford County Budget.

**Guilford County Community Profile:** North Carolina Department of Commerce County Distress Rankings, Principal Employers & Taxpayers

**Budget Ordinance** - The annual budget is formally adopted at the time the Board adopts a budget ordinance. The ordinance includes specific expenditure and revenue appropriations for the County's departments, as well as the ad valorem tax rates and levies. The ordinance also delineates the authority of the County Manager to amend the budget during the year and to enter into certain contractual agreements. Other provisions cover restrictions on contingency funds and compensation/allowances of the County Commissioners.

# Budget Calendar

## Month

October	<ul style="list-style-type: none"> <li>County Manager's Office (CMO) &amp; Budget &amp; Management Services (BMS) staff review preliminary projections, trends, and budget development objectives</li> </ul>
November	<ul style="list-style-type: none"> <li>Ongoing monitoring of economic conditions and spending trends</li> </ul>
December	<ul style="list-style-type: none"> <li>FY2026 Budget Kickoff with Department Heads: discussion of fiscal conditions, budget milestones, and collective priorities</li> <li>Departments work on developing base budgets and program enhancement requests.</li> </ul>
January	<ul style="list-style-type: none"> <li>Assistant County Managers (ACMs) &amp; BMS staff meet with departments to review services, challenges, and opportunities</li> <li>Board of Commissioner's Retreat</li> <li>Departments submit budget requests and revenue estimates for the upcoming budget year (§ 159-10)</li> </ul>
February	<ul style="list-style-type: none"> <li>State revenue estimates received for Health and Human Services</li> <li>Board of Commissioner Budget Work Session</li> <li>County Manager meets with departments to review budget requests.</li> </ul>
March	<ul style="list-style-type: none"> <li>Board of Commissioner's Retreat</li> <li>Budget Town Halls</li> <li>Board of Commissioner's Budget Work Session</li> <li>County Manager meets with fire departments to review tax rate requests</li> </ul>
April	<ul style="list-style-type: none"> <li>Budget Town Halls</li> <li>Board of Commissioner's Budget Work Session</li> </ul>
May	<ul style="list-style-type: none"> <li><i>May 15 - Statutory deadline for Board of Education (GCS) and Board of Trustees (GTCC) to submit budget request to Board of Commissioners</i></li> <li>May 15 - Manager presents Recommended Budget at regular Board of Commissioners meeting (§ 159-11)</li> <li>Board of Commissioner's Budget Work Session</li> </ul>
<b>June</b>	<ul style="list-style-type: none"> <li>June 5 - Public Hearing on Recommended Budget &amp; Economic Development Allocations (§ 159-12.)</li> <li>Board of Commissioner's Budget Work Session</li> <li>June 18 – Adopt Budget Ordinance (§ 159-13)</li> </ul>
July 1	Fiscal Year 2026 begins

# Budget Control & Amendments

## Level of Budgetary Control

Budgets in the General Fund are legally controlled at the department level. Any amendments that increase or decrease departmental budgets must follow certain approval processes as described below. Projects in the Capital Projects Fund with project-length budgets are controlled by project. The legal level of control varies for the Special Revenue Funds. Appropriations in the Rural Fire District Fund are by rural fire tax district; the appropriations in the Room Occupancy/Tourism Development Tax Fund are on a fund basis.

## Budget Transfers

Budget transfers usually originate at the department level. Transfers adjust various line items within the department's budget, but do not affect the overall total for the department or the county. The request includes a justification and the conditions resulting in the availability of funds to support the transfer. Budget transfers may not be used to provide funding for the creation of unauthorized positions. Transfers are reviewed and, upon approval, adjustments are made in the financial system.

## Budget Amendments

**Up to \$30,000.** The County Manager is authorized in the Budget Ordinance to make transfers between departments within the same fund of up to \$30,000 per transaction. These Budget Amendments are treated in much the same manner as Budget Transfers with one exception - the County Manager is required to report each amendment of this nature to the Board at its next regularly scheduled meeting. As with Budget Transfers, these Budget Amendments may not be used to create unauthorized positions or raise salaries.

The County Manager is also authorized in the Budget Ordinance to make appropriations from the Reserve for Contingencies in an amount not to exceed \$30,000. These transactions must be reported to the BOC at its next regular meeting.

**\$30,000 and above.** Budget Amendments equal to or in excess of \$30,000 require the approval of the Board of Commissioners. These types of transactions, however, must go through the Agenda Process for presentation to the Board. For this reason, additional supplemental information regarding the reason for the amendment may be required.

**Technology Items & Other Centrally Calculated Budget Line Items.** The County Manager is authorized to transfer funds appropriated in the Technology Pool in the General Fund to other departments within the General Fund for the purchase of computer hardware, software, and other technological items in amounts as deemed necessary. The County Manager is also authorized to transfer funds budgeted in the General Fund insurance, salaries & benefits, energy, and facility expense accounts to the same accounts in other departments within the General Fund to adjust for projected expenditure patterns. Each such transfer must be reported to the Board of Commissioners at its next regular meeting.

# Basis of Budgeting & Basis of Accounting

## Basis of Budgeting

All funds of the County are budgeted for and accounted for during the year on the modified accrual basis of accounting, in accordance with North Carolina General Statutes. Under the modified accrual basis, revenues are recognized in the accounting period in which they become measurable and available to pay liabilities of the current period. Expenditures are recognized in the accounting period in which the costs for goods or services are incurred (except for un-matured principal and interest on general long-term debt, which are recognized when due). The County maintains encumbrance accounts under which purchase orders, contracts and other commitments are reserved against available appropriations.

The appropriations in the General Fund are formally budgeted and legally controlled on a departmental basis. Projects in the Capital Projects Funds with project-length budgets are controlled by project. The legal level of control varies for the Special Revenue Funds. Appropriations in the Rural Fire District Fund are by rural fire tax district; the appropriations in the other annual funds are on a fund basis.

Concurrent with the adoption of the annual budget ordinance, the County approves a balanced financial plan for the Internal Service Fund. A financial plan is balanced when estimated expenses do not exceed estimated revenues. Any change in the financial plan during the year must be approved by the Board of County Commissioners.

## Basis of Accounting

Basis of accounting refers to the specific time at which revenues and expenditures are recorded in the accounts and reported in the financial statements. In accordance with North Carolina General Statutes, all funds of the County are maintained during the year using the modified accrual basis of accounting.

Revenues are recognized as soon as they are both "measurable" and "available". "Measurable" means the amount of the transaction can be determined and "available" means the amount is collectible within the current month/year or soon enough thereafter to be used to pay liabilities of that same month/year. For this purpose, the County considers revenues, except for property taxes, to be available if they are collected within 90 days of the end of the current fiscal period.

Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

# Basis of Budgeting & Basis of Accounting

The government-wide, proprietary, and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, except for the agency funds which have no measurement focus. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the County gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

The goal of accounting is to provide a clear and accurate picture of a local government's financial position by matching the timing of revenues and expenditures. It helps local governments to make informed decisions about budgeting and spending, and to ensure that they are using their funds responsibly and in compliance with relevant laws and regulations.

For additional information, see the County's Annual Comprehensive Financial Report (ACFR).

# Budget & Financial Policies & Guidelines

Guilford County's financial policies & guidelines ensure fiscal strength and accountability, as well as guide the County in managing resources used to carry out governmental functions for its residents. The guidelines presented below are specifically related to the development, adoption, and management of the budget. The County's budget is prepared in accordance with the North Carolina *Local Government Budget and Fiscal Control Act* (North Carolina General Statutes, Chapter 159). The County reviews these policies & guidelines and budgetary practices on an as-needed basis.

## Operating Budget & Fund Balance

1. The County will operate under an annual balanced budget ordinance whereby the sum of the net revenues and appropriated fund balances equals the expenditure appropriations as required by *The Local Government Budget and Fiscal Control Act*.
2. Guilford County's annual budget shall be adopted by July 1<sup>st</sup> of the new fiscal year, and shall begin on July 1 and end June 30.
3. The Board of Commissioners shall review and determine the property tax rate each fiscal year. The tax rate will be based on the county's cost of providing general government services.
4. Unassigned fund balance of the General Fund at fiscal year-end shall not fall below 8% of the subsequent year's adopted budget.
5. At June 30th, the minimum level of fund balance available for appropriation that should be on hand is 8% of the prior year's expenditures.
6. Revenues and expenses shall be budgeted at realistic levels that both avoid shortfalls and accurately reflect expenditure requirements.
7. The County shall avoid funding continuing expenses with one-time revenues.
8. The County will not assume funding responsibility for expired grant funded programs and positions without Board approval.
9. Amendments to the annual budget shall be made in accordance with *Section 10* of the Budget Ordinance.
10. The County shall have its accounts independently audited at the close of each fiscal year by a certified public accountant.

# Budget & Financial Policies & Guidelines

## Capital Projects

1. The County shall prepare and present to the Board of Commissioners an updated 10-year Capital Investment Plan (CIP) each year.
2. Capital projects included in the CIP should cost at least \$100,000, take more than one year to complete, and have a useful life of at least 10 years. Other items may be included if they represent a substantial investment of County funds.
3. Anticipated changes in operating expenses related to capital projects shall be identified in the CIP and included in the appropriate departments in the annual operating budget.
4. The County shall transfer from the General Fund to the County Building Construction Fund annually an amount equal to the scheduled contribution according to the Future Capital Needs Financing Schedule.
5. The Board of Commissioners will authorize individual capital projects by approving a balanced capital project ordinance in accordance with state statutes.

## Debt

1. The approval, sale and repayment of debt for the County are determined by North Carolina statutes and regulations.
2. Per the state statutes, net debt shall not exceed 8% of the appraised value of property subject to taxation (NCGS 159-55).
3. Local policy places additional restrictions and guidance on the use of debt financing and debt structuring beyond the terms of the General Statutes:
  - a. Net general obligation debt per capita should not exceed \$3,000.
  - b. Net general obligation debt as a percentage of assessed valuation should not exceed 3.0%.
  - c. Net general obligation debt service as a percentage of the operating budget should not exceed 15.0%.
4. Debt affordability will be determined using an objective, analytical approach. This process involves the comparison of generally accepted standards and guidelines.
5. Selection of debt instruments is made with reference to risk, cost, and term.
6. The County will seek to maintain its high bond ratings.
7. The County shall seek to increase the level of pay-as-you-go funding for major capital projects to reduce reliance on debt financing.

# Budget by Funds

Guilford County uses a fund accounting system to account for its operations. This accounting method groups financial activities of common purposes into various "funds." In compliance with the North Carolina Local Government Budget and Fiscal Control Act, the County adopts an annual budget ordinance for all funds except:

- Projects within the *Community Development Fund* or *Grant Projects Fund* Special Revenue Funds authorized by grant ordinance
- Projects within the *County Building Construction Fund* or *School Capital Outlay Fund* authorized by project ordinance
- Trust and Agency Funds

**Blue highlighted rows** denote the fund is adopted in the annual budget ordinance. Other funds are presented for information only to present a complete picture of the County's fund structure.

Fund	Description	Category	Type
<b>1000: General</b>	Primary operating fund for the County. Accounts for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund.	Governmental	General
<b>3000: ARPA Enabled</b>	ARPA Enabled funds refer to American Rescue Plan Act (ARPA) funds the county has designated for local use under the revenue replacement provision. These funds are budgeted as a sub-fund of the General Fund and are no longer subject to federal spending restrictions	Governmental	General
<b>2000: Internal Service</b>	Accounts for the County's risk management services provided to other departments of the County on a cost reimbursement basis.	Proprietary	Internal Service
<b>4500: Room Occupancy &amp; Tourism Development</b>	Accounts for occupancy taxes collected from various hotels, motels, and similar establishments in Guilford County. Under North Carolina General Statutes, Chapter 988, Guilford County levies a three percent occupancy tax. The County remits 70% of the net proceeds to the Greensboro/Guilford County Tourism Development Authority and the remaining 30% to the City of High Point.	Governmental	Special Revenue
<b>4700: Tax Revaluation</b>	Accounts for expenses for conducting the county's property revaluation process including any revenues dedicated to revaluation.	Governmental	Special Revenue
<b>4730: Fines &amp; Forfeitures</b>	Accounts for fines and forfeitures collected by the County that are required to be remitted to the Guilford County Board of Education.	Governmental	Special Revenue
<b>4740: DSS Representative Payee</b>	Accounts for funds deposited with the Mental Health and Social Services Departments for the benefit of specified clients being served by the County.	Governmental	Special Revenue
<b>4850: Opioid Settlement</b>	Accounts for funds deposited as part of the national Opioid Settlement. Established in FY2022	Governmental	Special Revenue

# Budget by Funds

Fund	Description	Category	Type
<b>4900:</b> Grant Projects	Accounts for projects financed primarily with external grant funds that extend beyond one fiscal year.	Governmental	Special Revenue
<b>4950:</b> Community Development & Recovery	Accounts for projects financed primarily with Community Development Block Grant Funds for rehabilitation and new construction of housing for individuals with low to moderate income levels. Also used to track COVID recovery funds received from federal sources like CARES and ARPA.	Governmental	Special Revenue
<b>5000:</b> County Building Construction	Accounts for capital projects in which the assets are retained entirely or in part by the County. (Note: Specific capital project budgets are appropriated by project ordinances. The amount appropriated in this fund in the budget ordinance reflects the County's contribution from the General Fund for various capital needs.)	Governmental	Capital Projects
<b>5200:</b> School Capital Outlay	Accounts for the construction of school buildings and facilities for the Guilford County Board of Education and Guilford Technical Community College.	Governmental	Capital Projects
<b>6000:</b> Law Enforcement Officer Special Separation Allowance	Accounts for the activities of a single employer, public employee retirement system, which accumulates resources for pension benefit payments to qualified law enforcement officers.	Fiduciary	Pension Trust
<b>7500:</b> NC Treasurer's Vehicle Interest	Accounts for three percent additional interest collected on the first month's interest assessed on delinquent registered motor vehicle property taxes as per House Bill 1779. The additional interest is remitted to the NC Department of State Treasurer monthly and will be used by the Division of Motor Vehicles to create a combined motor vehicle registration renewal and property tax collection system.	Fiduciary	Agency
<b>8000:</b> Rural Fire Districts	Accounts for voter-approved property taxes levied to provide fire protection services. Separate accounts are established within this fund for each of the fire protection districts.	Governmental	Special Revenue
<b>9100:</b> Debt Service Fund	Accounts for debt service payments for Education and General County needs including revenues dedicated to debt service.	Governmental	Debt Service
Tax Collection (7000 – 7130)	Accounts for property, occupancy, and/or privilege taxes collected by the County Tax Collector in his/her capacity as agent for various municipalities, a special district, and an authority.	Fiduciary	Agency

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# Guilford County - All Funds

The table below shows funding allocations by "fund" for all county departments. A "fund" is an accounting tool to separate dollars based on funding restrictions. This chart is useful to show the true allocation of investments across all funds. The column "Less Interfund Transfers" backs transfers, which would double count the dollars if not removed. The Total All Funds budget for FY2025-26 is **\$1,069,681,259**.

	General Fund	ARPA Enabled	Debt Service Fund	DSS Rep. Payee	Fines & Forfeited	Opioid Settlement	Room Occ. & Tourism Dev.	Tax Reval.	Rural Fire Districts	County Building Construction Fund	School Capital Outlay Fund	Community Development Fund	Grants Fund	(Less Interfund Transfers)	Total	Internal Service Fund
<b>Education</b>	<b>364,467,200</b>	-	<b>98,260,789</b>	-	<b>4,000,000</b>	-	-	-	-	<b>1,550,000</b>	<b>55,550,000</b>	-	-	<b>(20,510,200)</b>	<b>503,317,789</b>	-
GCS - Operating	282,506,000	-	-	-	4,000,000	-	-	-	-	-	-	-	-	-	286,506,000	-
GCS - Debt	4,750,000	-	87,858,186	-	-	-	-	-	-	-	4,000,000	-	-	(8,750,000)	87,858,186	-
GCS - Capital	-	-	-	-	-	-	-	-	-	-	50,000,000	-	-	-	50,000,000	-
GCS - Honor School Capital	47,273,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47,273,000	-
GTCC - Operating	19,728,000	-	-	-	-	-	-	-	-	-	-	-	-	-	19,728,000	-
GTCC - Debt	10,210,200	-	10,402,603	-	-	-	-	-	-	-	-	-	-	(10,210,200)	10,402,603	-
GTCC - Capital	-	-	-	-	-	-	-	-	-	1,550,000	1,550,000	-	-	(1,550,000)	1,550,000	-
<b>Successful People</b>	<b>192,853,179</b>	<b>7,301,894</b>	-	<b>4,000,000</b>	-	<b>2,479,424</b>	-	-	-	-	-	<b>583,824</b>	<b>188,789</b>	<b>(762,914)</b>	<b>206,644,196</b>	-
HHS Social Services	105,780,068	1,500,000	-	4,000,000	-	-	-	-	-	-	-	-	-	-	111,280,068	-
HHS Public Health	56,662,257	8,900	-	-	-	2,479,424	-	-	-	-	-	-	-	-	59,150,581	-
Behavioral Health	11,437,427	3,000,000	-	-	-	-	-	-	-	-	-	-	-	-	14,437,427	-
Child Support Enforcement	8,781,603	-	-	-	-	-	-	-	-	-	-	-	-	-	8,781,603	-
Juvenile Detention	4,729,360	-	-	-	-	-	-	-	-	-	-	-	-	-	4,729,360	-
Family Justice Center	1,913,153	-	-	-	-	-	-	-	-	-	-	-	188,789	(179,090)	1,922,852	-
HHS Administration	1,496,809	2,792,994	-	-	-	-	-	-	-	-	-	583,824	-	(583,824)	4,289,803	-
Court Services	1,422,894	-	-	-	-	-	-	-	-	-	-	-	-	-	1,422,894	-
Veteran Services	629,608	-	-	-	-	-	-	-	-	-	-	-	-	-	629,608	-
<b>Strong Community</b>	<b>187,112,820</b>	<b>609,594</b>	-	-	-	<b>309,000</b>	<b>10,000,000</b>	-	<b>35,225,436</b>	<b>8,800,000</b>	-	-	<b>1,056,849</b>	<b>(3,227,484)</b>	<b>239,886,215</b>	-
Law Enforcement	100,743,118	-	-	-	-	-	-	-	-	5,695,000	-	-	1,056,849	(3,227,484)	104,267,483	-
Emergency Services	47,874,157	287,041	-	-	-	309,000	-	-	-	3,105,000	-	-	-	-	51,575,198	-
Rural Fire Districts	-	-	-	-	-	-	-	35,225,436	-	-	-	-	-	-	35,225,436	-
Parks and Recreation	6,095,756	-	-	-	-	-	-	-	-	-	-	-	-	-	6,095,756	-
Animal Services	6,050,168	-	-	-	-	-	-	-	-	-	-	-	-	-	6,050,168	-
Security	5,296,069	-	-	-	-	-	-	-	-	-	-	-	-	-	5,296,069	-
Economic Develop & Assistance	4,895,210	-	-	-	-	-	10,000,000	-	-	-	-	-	-	-	14,895,210	-
Inspections	3,612,777	-	-	-	-	-	-	-	-	-	-	-	-	-	3,612,777	-
Coordinated Services	3,547,224	-	-	-	-	-	-	-	-	-	-	-	-	-	3,547,224	-
Solid Waste	2,481,793	-	-	-	-	-	-	-	-	-	-	-	-	-	2,481,793	-
Planning and Development	2,611,068	-	-	-	-	-	-	-	-	-	-	-	-	-	2,611,068	-
Culture - Libraries	2,417,964	-	-	-	-	-	-	-	-	-	-	-	-	-	2,417,964	-
Cooperative Extension Service	993,381	322,553	-	-	-	-	-	-	-	-	-	-	-	-	1,315,934	-
Soil & Water Conservation	494,135	-	-	-	-	-	-	-	-	-	-	-	-	-	494,135	-
<b>Quality Government</b>	<b>81,489,399</b>	<b>9,800,699</b>	-	-	-	-	-	<b>963,600</b>	-	<b>5,559,000</b>	-	<b>2,442,000</b>	-	<b>(3,892,000)</b>	<b>96,362,698</b>	<b>62,717,685</b>
Information Technology	18,320,398	282,919	-	-	-	-	-	-	-	2,442,000	-	2,442,000	-	(2,442,000)	21,045,317	-
Facilities	12,830,321	-	-	-	-	-	-	-	-	2,250,000	-	-	-	(1,000,000)	14,080,321	-
Tax	10,027,412	-	-	-	-	-	-	963,600	-	-	-	-	-	(450,000)	10,541,012	-
Retiree Health Benefits	8,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8,000,000	-
Finance	5,213,867	-	-	-	-	-	-	-	-	-	-	-	-	-	5,213,867	-
County Attorney	5,242,554	270,000	-	-	-	-	-	-	-	-	-	-	-	-	5,512,554	-
Human Resources	4,254,357	-	-	-	-	-	-	-	-	-	-	-	-	-	4,254,357	-
Elections	4,091,968	-	-	-	-	-	-	-	-	-	-	-	-	-	4,091,968	-
Register of Deeds	3,346,051	9,247,780	-	-	-	-	-	-	-	-	-	-	-	-	12,593,831	-
County Administration	2,600,022	-	-	-	-	-	-	-	-	-	-	-	-	-	2,600,022	-
Commissioners & Clerk to the Board	1,640,514	-	-	-	-	-	-	-	-	-	-	-	-	-	1,640,514	-
Communications	1,314,233	-	-	-	-	-	-	-	-	-	-	-	-	-	1,314,233	-
Small Business & Entrepreneurship	1,281,972	-	-	-	-	-	-	-	-	-	-	-	-	-	1,281,972	-
Budget & Management Services	1,321,681	-	-	-	-	-	-	-	-	-	-	-	-	-	1,321,681	-
Internal Audit	1,047,734	-	-	-	-	-	-	-	-	-	-	-	-	-	1,047,734	-
Fleet Operation	956,315	-	-	-	-	-	-	-	-	867,000	-	-	-	-	1,823,315	57,258,982
Health Care & Wellness	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,458,703
Risk Retention-Liab/Prop/WC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Other</b>	<b>21,346,226</b>	-	<b>23,470,361</b>	-	-	-	-	-	-	-	-	-	-	<b>(21,346,226)</b>	<b>23,470,361</b>	-
County Debt	21,346,226	-	23,470,361	-	-	-	-	-	-	-	-	-	-	(21,346,226)	23,470,361	-
<b>Total</b>	<b>\$847,268,824</b>	<b>\$17,712,187</b>	<b>\$121,731,150</b>	<b>\$4,000,000</b>	<b>\$4,000,000</b>	<b>\$2,788,424</b>	<b>\$10,000,000</b>	<b>\$963,600</b>	<b>\$35,225,436</b>	<b>\$15,909,000</b>	<b>\$55,550,000</b>	<b>\$3,025,824</b>	<b>\$1,245,638</b>	<b>(\$49,738,824)</b>	<b>\$1,069,681,259</b>	<b>\$62,717,685</b>

# Guilford County - All Funds

Expense Category	General Fund	ARPA Enabled	Debt Service Fund	DSS Rep. Payee	Fines & Forfeit.	Opioid Settlement	Room Occ. & Tourism Dev.	Tax Reval.	Rural Fire Districts	County Building Construction Fund	School Capital Outlay Fund	Community Development Fund	Grants Fund	(Less Interfund Transfers)	Total	Internal Service Fund
	Education (Operating)	302,234,000	-	-	-	-	-	-	-	-	-	-	-	-	-	302,234,000
Honor School Capital	47,273,000	-	-	-	-	-	-	-	-	-	-	-	-	-	47,273,000	-
Personnel	310,854,277	2,678,847	-	-	-	472,714	-	103,850	-	-	-	-	1,245,638	-	315,355,326	466,921
Operating	114,536,742	14,902,581	-	-	4,000,000	2,315,710	10,000,000	859,750	35,225,436	-	-	-	-	-	181,840,219	61,500,764
Human Services Assistance	27,687,000	-	-	4,000,000	-	-	-	-	-	-	-	-	-	-	31,687,000	-
Capital Outlay	3,520,805	130,759	-	-	-	-	-	-	-	14,359,000	51,550,000	-	-	-	69,560,564	500,000
Transfers to Other Funds	41,163,000	-	-	-	-	-	-	-	-	1,550,000	4,000,000	3,025,824	-	(49,738,824)	-	-
Debt Service	-	-	121,731,150	-	-	-	-	-	-	-	-	-	-	-	121,731,150	-
	<b>\$847,268,824</b>	<b>\$17,712,187</b>	<b>\$121,731,150</b>	<b>\$4,000,000</b>	<b>\$4,000,000</b>	<b>\$2,788,424</b>	<b>\$10,000,000</b>	<b>\$963,600</b>	<b>\$35,225,436</b>	<b>\$15,909,000</b>	<b>\$55,550,000</b>	<b>\$3,025,824</b>	<b>\$1,245,638</b>	<b>(\$49,738,824)</b>	<b>\$1,069,681,259</b>	<b>\$62,467,685</b>
<b>Revenue Sources</b>																
Ad Valorem Taxes	542,425,000	-	-	-	-	-	-	-	29,458,273	-	-	-	-	-	571,883,273	-
Sales Tax	102,750,000	-	32,211,600	-	-	-	-	-	5,767,163	-	-	-	-	-	140,728,763	-
Federal/State Funds	93,884,000	-	2,154,765	4,000,000	-	2,788,424	-	-	-	-	-	-	371,031	-	103,198,220	-
User Charges	54,100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	54,100,000	60,165,050
Other Revenues	22,580,000	-	-	-	4,000,000	-	10,000,000	-	-	7,167,000	4,000,000	3,025,824	-	-	50,772,824	250,000
Bond Proceeds	-	-	-	-	-	-	-	-	-	-	50,000,000	-	-	-	50,000,000	-
Transfers from Other Funds	583,824	-	40,306,426	-	-	-	-	450,000	-	5,942,000	1,550,000	-	874,607	(49,738,824)	(31,967)	-
Approp. Fund Balance	30,946,000	17,712,187	47,058,359	-	-	-	-	513,600	-	2,800,000	-	-	-	-	99,030,146	2,052,635
	<b>\$847,268,824</b>	<b>\$17,712,187</b>	<b>\$121,731,150</b>	<b>\$4,000,000</b>	<b>\$4,000,000</b>	<b>\$2,788,424</b>	<b>\$10,000,000</b>	<b>\$963,600</b>	<b>\$35,225,436</b>	<b>\$15,909,000</b>	<b>\$55,550,000</b>	<b>\$3,025,824</b>	<b>\$1,245,638</b>	<b>(\$49,738,824)</b>	<b>\$1,069,681,259</b>	<b>\$62,467,685</b>

## GENERAL FUND

The County's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in other funds as presented below.

	<b>Actual FY2024</b>	<b>Adopted FY2025</b>	<b>Amended FY2025</b>	<b>Adopted FY2026</b>	<b>vs. FY2025 Adopted</b>	
					<b>\$ change</b>	<b>% change</b>
<b>Expenditures &amp; Other Uses of Funds</b>						
Education (Operating, Debt)	305,918,714	336,934,073	336,434,073	317,194,200	(19,739,873)	(6%)
Honor School Capital	-	52,130,000	52,130,000	47,273,000	(4,857,000)	(9%)
Personnel Services	279,487,535	291,052,395	292,091,452	310,854,277	19,801,882	7%
Operating Expenses	96,434,122	109,449,216	119,469,546	114,536,742	5,087,526	5%
Human Services Assistance	19,525,526	25,288,300	25,207,785	27,687,000	2,398,700	9%
Debt Repayment	36,264	-	-	-	-	-
Transfer to Other Funds (County)	19,087,301	18,771,700	20,490,155	26,202,800	7,431,100	40%
Capital Outlay	6,502,561	45,000	7,105,806	3,520,805	3,475,805	7724%
<b>Total Expenditures</b>	<b>\$ 726,992,022</b>	<b>\$ 833,670,684</b>	<b>\$ 852,928,817</b>	<b>\$ 847,268,824</b>	<b>\$ 13,598,140</b>	<b>2%</b>
<b>Revenues &amp; Other Sources of Funds</b>						
Property Taxes (current & prior year)	522,928,959	530,850,000	530,850,000	542,425,000	11,575,000	2%
Sales Taxes	99,356,079	102,750,000	102,750,000	102,750,000	-	-
Federal & State Funds	81,929,408	92,085,000	94,122,150	93,884,000	1,799,000	2%
User Charges	52,744,223	50,570,961	51,570,961	54,100,000	3,529,039	7%
Transfers from Other Funds	(47,073,859)	-	-	583,824	583,824	-
Other Revenues	32,370,549	19,465,000	19,779,764	22,580,000	3,115,000	16%
<b>Total Revenues</b>	<b>\$ 742,255,359</b>	<b>\$ 795,720,961</b>	<b>\$ 799,072,875</b>	<b>\$ 816,322,824</b>	<b>\$ 20,601,863</b>	<b>3%</b>
<b>Excess (Deficiency) of Sources over Uses</b>	<b>\$ 15,263,337</b>	<b>\$ (37,949,723)</b>	<b>\$ (53,855,942)</b>	<b>\$ (30,946,000)</b>		
<b>Beginning Fund Balance</b>	<b>\$ 277,488,135</b>	<b>\$ 334,544,518</b>	<b>\$ 334,544,518</b>	<b>\$ 280,688,576</b>		
<b>Ending Fund Balance</b>	<b>\$ 334,544,518</b>	<b>\$ 296,594,795</b>	<b>\$ 280,688,576</b>	<b>\$ 249,742,576</b>		

**Note:** Debt Service is now shown as a "transfer out" expense and is shown in Education. See Debt Repayment section for more details

**ARPA ENABLED FUND**

A fund to track allocation of ARPA Enabled funding. These funds are adopted at the project level and will be spent down over the next few fiscal years.

	<b>Actual FY2024</b>	<b>Adopted FY2025</b>	<b>Amended FY2025</b>	<b>Adopted FY2026</b>	<b>vs. FY2025 Adopted</b>	
					<b>\$ change</b>	<b>% change</b>
<b>Expenditures &amp; Other Uses of Funds</b>						
Personnel Services	172,857	1,599,308	943,996	2,678,847	1,079,539	68%
Operating Expenses	2,258,766	39,499,671	40,804,917	14,902,581	(24,597,090)	(62%)
Human Services Assistance	-	-	2,000	-	-	
Capital Outlay	3,417,188	39,000	178,052	130,759	91,759	235%
<b>Total Expenditures</b>	<b>\$ 5,848,811</b>	<b>\$ 41,137,979</b>	<b>\$ 41,928,965</b>	<b>\$ 17,712,187</b>	<b>\$ (23,425,792)</b>	<b>(57%)</b>
<b>Revenues &amp; Other Sources of Funds</b>						
Transfers from Other Funds	47,641,859	-	225,693	-	-	
<b>Total Revenues</b>	<b>\$ 47,641,859</b>	<b>\$ -</b>	<b>\$ 225,693</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Excess (Deficiency) of Sources over Uses</b>	<b>\$ 41,793,048</b>	<b>\$ (41,137,979)</b>	<b>\$ (41,703,272)</b>	<b>\$ (17,712,187)</b>		
<b>Beginning Fund Balance</b>	<b>\$ -</b>	<b>\$ 41,793,048</b>	<b>\$ 41,793,048</b>	<b>\$ 89,776</b>		
<b>Ending Fund Balance</b>	<b>\$ 41,793,048</b>	<b>\$ 655,069</b>	<b>\$ 89,776</b>	<b>\$ (17,622,411)</b>		

**Note:** Fund balance is anticipated from unencumbered expense budget in FY2025, which will fall to fund balance at year-end.

## DEBT SERVICE FUND

Accounts for debt service payments for Education and general County needs including revenues dedicated to debt service. Revenues and contributions from the General Fund not spent in the current fiscal year are retained in the fund for future debt service needs.

	Actual FY2024	Adopted FY2025	Amended FY2025	Adopted FY2026	vs. FY2025 Adopted	
					\$ change	% change
<b>Expenditures &amp; Other Uses of Funds</b>						
Education	83,161,266	109,518,303	109,518,303	98,260,789	(11,257,514)	(10%)
County Debt Repayment	19,846,950	19,356,968	20,658,420	23,470,361	4,113,393	21%
<b>Total Expenditures</b>	<b>\$ 103,008,215</b>	<b>\$ 128,875,271</b>	<b>\$ 130,176,723</b>	<b>\$ 121,731,150</b>	<b>\$ (7,144,121)</b>	<b>(6%)</b>
<b>Revenues &amp; Other Sources of Funds</b>						
Transfers from Other Funds	71,285,139	69,343,700	70,643,700	40,306,426	(29,037,274)	(42%)
Federal & State Funds	2,783,612	2,289,304	2,289,304	2,154,765	(134,539)	(6%)
Sales Taxes	31,386,916	31,580,000	31,580,000	32,211,600	631,600	2%
Other Revenues	22,487,700	\$14,250,000	\$14,250,000	-	(14,250,000)	(100%)
<b>Total Revenues</b>	<b>\$ 127,943,367</b>	<b>\$ 117,463,004</b>	<b>\$ 118,763,004</b>	<b>\$ 74,672,791</b>	<b>\$ (42,790,213)</b>	<b>(36%)</b>
<b>Excess (Deficiency) of Sources over Uses</b>	<b>\$ 24,935,152</b>	<b>\$ (11,412,267)</b>	<b>\$ (11,413,719)</b>	<b>\$ (47,058,359)</b>		
<b>Beginning Fund Balance</b>	\$ 14,248,572	\$ 39,183,724	\$ 39,183,724	\$ 27,770,005		
<b>Ending Fund Balance</b>	\$ 39,183,724	\$ 27,771,457	\$ 27,770,005	\$ (19,288,354)		

**Note:** Sales Tax reflects restricted local sales and use tax being directly appropriated into the Debt Service Fund, instead of transfer from General Fund

**Note:** The sell of \$570 million in GO bonds was delayed due to slower cash flow needs, resulting in no interest payment if Fiscal Year 2025, negating the need for the budgeted \$14.25 million in anticipated bond premium.

**DSS REPRESENTATIVE PAYEE FUND**

Accounts for funds deposited with the Behavioral Health department and Social Services division for the benefit of specified clients being served by the County.

	<b>Actual FY2024</b>	<b>Adopted FY2025</b>	<b>Amended FY2025</b>	<b>Adopted FY2026</b>	<b>vs. FY2025 Adopted</b>	
					<b>\$ change</b>	<b>% change</b>
<b>Expenditures &amp; Other Uses of Funds</b>						
Human Services Assistance	404,885	4,000,000	4,000,000	4,000,000	-	-
<b>Total Expenditures</b>	<b>\$ 404,885</b>	<b>\$ 4,000,000</b>	<b>\$ 4,000,000</b>	<b>\$ 4,000,000</b>	<b>\$ -</b>	<b>-</b>
<b>Revenues &amp; Other Sources of Funds</b>						
Federal & State Funds	346,817	4,000,000	4,000,000	4,000,000	-	-
<b>Total Revenues</b>	<b>\$ 346,817</b>	<b>\$ 4,000,000</b>	<b>\$ 4,000,000</b>	<b>\$ 4,000,000</b>	<b>\$ -</b>	<b>-</b>
<b>Excess (Deficiency) of Sources over Uses</b>	<b>\$ (58,068)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		
<b>Beginning Fund Balance</b>	<b>\$ 769,781</b>	<b>\$ 711,713</b>	<b>\$ 711,713</b>	<b>\$ 711,713</b>		
<b>Ending Fund Balance</b>	<b>\$ 711,713</b>	<b>\$ 711,713</b>	<b>\$ 711,713</b>	<b>\$ 711,713</b>		

**FINES & FORFEITURES FUND**

Accounts for fines and forfeitures collected by the County that are required to be remitted to the Guilford County Board of Education.

	<b>Actual FY2024</b>	<b>Adopted FY2025</b>	<b>Amended FY2025</b>	<b>Adopted FY2026</b>	<b>vs. FY2025 Adopted</b>	
					<b>\$ change</b>	<b>% change</b>
<b>Expenditures &amp; Other Uses of Funds</b>						
Operating Expenses	1,815,366	4,000,000	4,000,000	4,000,000	-	-
<b>Total Expenditures</b>	<b>\$ 1,815,366</b>	<b>\$ 4,000,000</b>	<b>\$ 4,000,000</b>	<b>\$ 4,000,000</b>	<b>\$ -</b>	<b>-</b>
<b>Revenues &amp; Other Sources of Funds</b>						
Other Revenues	1,815,366	4,000,000	4,000,000	4,000,000	-	-
<b>Total Revenues</b>	<b>\$ 1,815,366</b>	<b>\$ 4,000,000</b>	<b>\$ 4,000,000</b>	<b>\$ 4,000,000</b>	<b>\$ -</b>	<b>-</b>
<b>Excess (Deficiency) of Sources over Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		
<b>Beginning Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		

## OPIOID SETTLEMENT FUND

Accounts for funds deposited as part of the national Opioid Settlement. Established in FY2022.

	<b>Actual FY2024</b>	<b>Adopted FY2025</b>	<b>Amended FY2025</b>	<b>Adopted FY2026</b>	<b>vs. FY2025 Adopted</b>	
					<b>\$ change</b>	<b>% change</b>
<b>Expenditures &amp; Other Uses of Funds</b>						
Personnel Services	115,952	117,202	475,187	472,714	355,512	303%
Operating Expenses	481,020	767,798	2,836,933	2,315,710	1,547,912	202%
Human Services Assistance	-	-	25,000	-	-	-
Transfer to Other Funds	437,090	-	4,814,472	-	-	-
Capital Outlay	49,000	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 1,083,062</b>	<b>\$ 885,000</b>	<b>\$ 8,151,592</b>	<b>\$ 2,788,424</b>	<b>\$ 1,903,424</b>	<b>215%</b>
<b>Revenues &amp; Other Sources of Funds</b>						
Federal & State Funds	1,083,062	885,000.00	8,151,592	2,788,424	1,903,424	215%
<b>Total Revenues</b>	<b>\$ 1,083,062</b>	<b>\$ 885,000</b>	<b>\$ 8,151,592</b>	<b>\$ 2,788,424</b>	<b>\$ 1,903,424</b>	<b>215%</b>
<b>Excess (Deficiency) of Sources over Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		
<b>Beginning Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		

**ROOM OCCUPANCY & TOURISM DEVELOPMENT FUND**

Accounts for the receipt of occupancy taxes and transfer of these revenues to the Guilford County Tourism Development Authority (TDA) and to the City of High Point for its share of the revenues.

	<b>Actual FY2024</b>	<b>Adopted FY2025</b>	<b>Amended FY2025</b>	<b>Adopted FY2026</b>	<b>vs. FY2025 Adopted</b>	
					<b>\$ change</b>	<b>% change</b>
<b>Expenditures &amp; Other Uses of Funds</b>						
Operating Expenses	8,478,058	10,000,000	10,000,000	10,000,000	-	-
<b>Total Expenditures</b>	<b>\$ 8,478,058</b>	<b>\$ 10,000,000</b>	<b>\$ 10,000,000</b>	<b>\$ 10,000,000</b>	<b>\$ -</b>	<b>-</b>
<b>Revenues &amp; Other Sources of Funds</b>						
Other Revenues	8,478,058	10,000,000	10,000,000	10,000,000	-	-
<b>Total Revenues</b>	<b>\$ 8,478,058</b>	<b>\$ 10,000,000</b>	<b>\$ 10,000,000</b>	<b>\$ 10,000,000</b>	<b>\$ -</b>	<b>-</b>
<b>Excess (Deficiency) of Sources over Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		
<b>Beginning Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		

## TAX REVALUATION FUND

Accounts for expenses for conducting the County's property revaluation process including revenues dedicated to revaluation. Revenues and contributions from the General Fund not spent in the current fiscal year are retained in the fund for future revaluation needs.

	<b>Actual FY2024</b>	<b>Adopted FY2025</b>	<b>Amended FY2025</b>	<b>Adopted FY2026</b>	<b>vs. FY2025 Adopted</b>	
					<b>\$ change</b>	<b>% change</b>
<b>Expenditures &amp; Other Uses of Funds</b>						
Personnel Services	4,876	25,000	25,000	103,850	78,850	315%
Operating Expenses	218,915	480,000	483,565	859,750	379,750	79%
<b>Total Expenditures</b>	<b>\$ 223,791</b>	<b>\$ 505,000</b>	<b>\$ 508,565</b>	<b>\$ 963,600</b>	<b>\$ 458,600</b>	<b>91%</b>
<b>Revenues &amp; Other Sources of Funds</b>						
Transfers from Other Funds	358,750	450,000	450,000	450,000	-	-
<b>Total Revenues</b>	<b>\$ 358,750</b>	<b>\$ 450,000</b>	<b>\$ 450,000</b>	<b>\$ 450,000</b>	<b>\$ -</b>	<b>-</b>
<b>Excess (Deficiency) of Sources over Uses</b>	<b>\$ 134,959</b>	<b>\$ (55,000)</b>	<b>\$ (58,565)</b>	<b>\$ (513,600)</b>		
<b>Beginning Fund Balance</b>	<b>\$ 321,804</b>	<b>\$ 456,763</b>	<b>\$ 456,763</b>	<b>\$ 398,198</b>		
<b>Ending Fund Balance</b>	<b>\$ 456,763</b>	<b>\$ 401,763</b>	<b>\$ 398,198</b>	<b>\$ (115,402)</b>		

**Note:** Fund balance is anticipated from unencumbered expense budget in FY2025, which will fall to fund balance at year-end.

## RURAL FIRE DISTRICTS FUND

Accounts for the receipt of special district taxes levied on the property in individual fire districts as well as allocated shares of local option sales taxes on the ad valorem distribution method. All funds are consolidated here. For information about a specific district, refer to the *Other Annual Funds* section of this document.

	Actual FY2024	Adopted FY2025	Amended FY2025	Adopted FY2026	vs. FY2025 Adopted	
					\$ change	% change
<b>Expenditures &amp; Other Uses of Funds</b>						
Operating Expenses	31,195,724	35,229,761	35,229,761	35,225,436	(4,325)	(0%)
<b>Total Expenditures</b>	<b>\$ 31,195,724</b>	<b>\$ 35,229,761</b>	<b>\$ 35,229,761</b>	<b>\$ 35,225,436</b>	<b>\$ (4,325)</b>	<b>(0%)</b>
<b>Revenues &amp; Other Sources of Funds</b>						
Property Taxes (current & prior year)	23,119,929	26,554,425	26,463,425	29,458,273	2,903,848	11%
Sales Taxes	6,116,563	5,902,000	5,902,000	5,767,163	(134,837)	(2%)
Other Revenues	18,266	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 29,254,758</b>	<b>\$ 32,456,425</b>	<b>\$ 32,365,425</b>	<b>\$ 35,225,436</b>	<b>\$ 2,769,011</b>	<b>9%</b>
<b>Excess (Deficiency) of Sources over Uses</b>	<b>\$ (1,940,966)</b>	<b>\$ (2,773,336)</b>	<b>\$ (2,864,336)</b>	<b>\$ -</b>		
<b>Beginning Fund Balance</b>	<b>\$ 5,474,955</b>	<b>\$ 3,533,989</b>	<b>\$ 3,533,989</b>	<b>\$ 669,653</b>		
<b>Ending Fund Balance</b>	<b>\$ 3,533,989</b>	<b>\$ 760,653</b>	<b>\$ 669,653</b>	<b>\$ 669,653</b>		

### County Building Construction Fund

Accounts for capital projects in which the assets are retained entirely or in part by the County.

Specific capital project budgets are appropriated by project ordinances. The amount included in the FY 2025-26 Budget reflects the county's contribution from the General Fund for various capital needs.

	Actual FY2024	Adopted FY2025	Amended FY2025	Adopted FY2026	vs. FY2025 Adopted	
					\$ change	% change
<b>Expenditures &amp; Other Uses of Funds</b>						
Transfer to Other Funds		-	-	1,550,000	1,550,000	
Capital Outlay		-	11,359,491	14,359,000	14,359,000	
<b>Total Expenditures</b>		\$ -	\$ 11,359,491	\$ 15,909,000	\$ 15,909,000	
<b>Revenues &amp; Other Sources of Funds</b>						
Federal & State Funds		-	286,901	-	-	
Transfers In		-	5,287,924	5,942,000	5,942,000	
Other Revenues		-	5,004,101	7,167,000	7,167,000	
<b>Total Revenues</b>		\$ -	\$ 10,578,926	\$ 13,109,000	\$ 13,109,000	
<b>Excess (Deficiency) of Sources over Uses</b>		\$ -	\$ (780,565)	\$ (2,800,000)		

### School Capital Outlay Fund

Accounts for capital projects for Guilford County Schools or Guilford Technical Community College.

Specific capital project budgets are appropriated by project ordinances.

	Actual FY2024	Adopted FY2025	Amended FY2025	Adopted FY2026	vs. FY2025 Adopted	
					\$ change	% change
<b>Expenditures &amp; Other Uses of Funds</b>						
Transfer to Other Funds		4,000,000	4,000,000	4,000,000	-	-
Capital Outlay		10,000,000	10,890,000	51,550,000	41,550,000	416%
<b>Total Expenditures</b>		<b>\$ 14,000,000</b>	<b>\$ 14,890,000</b>	<b>\$ 55,550,000</b>	<b>\$ 41,550,000</b>	<b>297%</b>
<b>Revenues &amp; Other Sources of Funds</b>						
Federal & State Funds		-	890,000	-	-	-
Transfers In		-	-	1,550,000	1,550,000	-
Other Revenues		14,000,000	14,000,000	54,000,000	40,000,000	286%
<b>Total Revenues</b>		<b>\$ 14,000,000</b>	<b>\$ 14,890,000</b>	<b>\$ 55,550,000</b>	<b>\$ 41,550,000</b>	<b>297%</b>
<b>Excess (Deficiency) of Sources over Uses</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		

### Community Development Fund

This is a special revenue fund that accounts for projects financed primarily with funds from the State and Federal Government. The projects are primarily used for the County's pandemic response recovery efforts.

	Actual FY2024	Adopted FY2025	Amended FY2025	Recommended FY2026	vs. FY2025 Adopted	
					\$ change	% change
<b>Expenditures &amp; Other Uses of Funds</b>						
Transfer to Other Funds				3,025,824	3,025,824	
<b>Total Expenditures</b>		\$ -	\$ -	\$ 3,025,824	\$ 3,025,824	
<b>Revenues &amp; Other Sources of Funds</b>						
Other Revenues		-	-	3,025,824	3,025,824	
<b>Total Revenues</b>		\$ -	\$ -	\$ 3,025,824	\$ 3,025,824	
<b>Excess (Deficiency) of Sources over Uses</b>		\$ -	\$ -	\$ -		

**Grants Fund**

Accounts for yearly grants associated with personnel expenses. In FY25, one additional position was moved into the Grants Fund, which accounts for part of the increase in transfers in.

	Actual FY2024	Adopted FY2025	Amended FY2025	Adopted FY2026	vs. FY2025 Adopted	
					\$ change	% change
<b>Expenditures &amp; Other Uses of Funds</b>						
Personnel		527,225	1,580,470	1,245,638	718,413	136%
Operating		431	2,994,062	-	(431)	(100%)
<b>Total Expenditures</b>		<b>\$ 527,656</b>	<b>\$ 4,574,532</b>	<b>\$ 1,245,638</b>	<b>\$ 717,982</b>	<b>136%</b>
<b>Revenues &amp; Other Sources of Funds</b>						
Federal & State Funds		-	3,053,797	371,031	371,031	-
Transfers In		527,656	725,362	874,607	346,951	66%
Other Revenues		-	795,373	-	-	-
<b>Total Revenues</b>		<b>\$ 527,656</b>	<b>\$ 4,574,532</b>	<b>\$ 1,245,638</b>	<b>\$ 717,982</b>	<b>136%</b>
<b>Excess (Deficiency) of Sources over Uses</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		

**INTERNAL SERVICE FUND (Financial Plan)**

The Internal Service Fund accounts for risk management services provided to other departments of the County on a cost reimbursement basis and group insurance for employees.

	<b>Actual FY2024</b>	<b>Adopted FY2025</b>	<b>Amended FY2025</b>	<b>Adopted FY2026</b>	<b>vs. FY2025 Adopted</b>	
					<b>\$ change</b>	<b>% change</b>
<b>Expenditures &amp; Other Uses of Funds</b>						
Personnel Services	553,466	431,168	431,168	466,921	35,753	8%
Operating Expenses	53,952,560	60,758,832	61,168,785	61,750,764	991,932	2%
Capital Outlay	-	300,000	300,000	500,000	-	-
<b>Total Expenditures</b>	<b>\$ 54,506,026</b>	<b>\$ 61,490,000</b>	<b>\$ 61,899,953</b>	<b>\$ 62,717,685</b>	<b>\$ 1,227,685</b>	<b>2%</b>
<b>Revenues &amp; Other Sources of Funds</b>						
User Charges	53,336,884	58,755,954	58,755,954	60,165,050	1,409,096	2%
Other Revenues	1,119,808	165,000	165,000	250,000	85,000	52%
<b>Total Revenues</b>	<b>\$ 54,456,692</b>	<b>\$ 58,920,954</b>	<b>\$ 58,920,954</b>	<b>\$ 60,415,050</b>	<b>\$ 1,494,096</b>	<b>3%</b>
<b>Excess (Deficiency) of Sources over Uses</b>	<b>\$ (49,334)</b>	<b>\$ (2,569,046)</b>	<b>\$ (2,978,999)</b>	<b>\$ (2,302,635)</b>		
<b>Beginning Fund Balance</b>	<b>\$ 23,496,954</b>	<b>\$ 23,447,620</b>	<b>\$ 23,447,620</b>	<b>\$ 20,468,621</b>		
<b>Ending Fund Balance</b>	<b>\$ 23,447,620</b>	<b>\$ 20,878,574</b>	<b>\$ 20,468,621</b>	<b>\$ 18,165,986</b>		

# Budget in Brief – Fiscal Year 2025-26

The General Fund is the main operating fund for the County and accounts for nearly all County operations. The Fiscal Year 2025-26 (FY2026) General Fund budget totals **\$847,268,824**. The General Fund budget increased by \$13.6 million, or 1.6%. The general property tax rate is **\$0.7305** per \$100 of assessed valuation, unchanged from FY2025. At this rate, a property owner will pay \$73.05 of general County property tax for every \$10,000 of property owned. An individual may also pay other taxes, like city taxes or fire district taxes, depending on where their property is located.

# \$847,268,824

## General Fund Budget

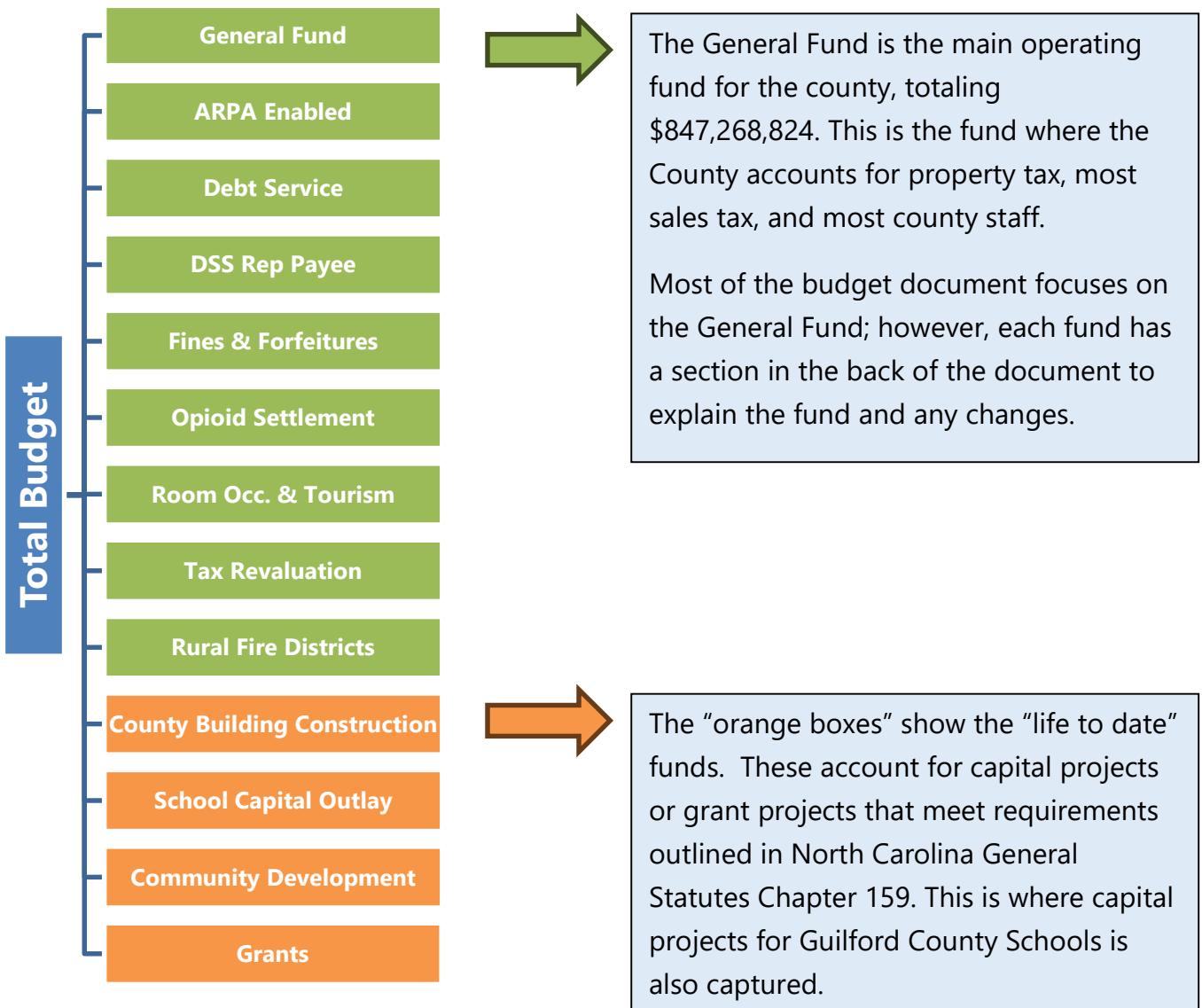
<p><u>Operational Purpose</u></p> <p>Empowering <b>Successful People</b> to thrive in a <b>Strong Community</b> supported by <b>Quality Government</b></p>	<p><u>Core Values</u></p> <ul style="list-style-type: none"> <li>• Transparency &amp; Communication</li> <li>• Equity &amp; Inclusion</li> <li>• Accountability</li> <li>• Service &amp; Outcomes Excellence</li> <li>• Our People Matter</li> </ul>
<p>A balanced General Fund budget, the County's main operating fund, totaling <b>\$847,268,824</b></p>	<p>No tax increase, the tax rate remains at <b>73.05 cents</b> per \$100 of assessed value</p>
<p>The General Fund Budget includes: <b>3,032.75 positions</b> or 5.5 positions for every 1,000 residents, one of the lowest position-to-resident ratios in North Carolina</p>	
<p>Key requirements in North Carolina per Chapter 159 include:</p> <ul style="list-style-type: none"> <li>• The fiscal year starts on July 1 and runs through the following June 30, which is why the budget document will refer to the Fiscal Year as 2025 (July 1) – 2026 (June 30).</li> <li>• A budget is defined as a proposed plan for raising and spending money for specified programs, functions, activities or objectives during a fiscal year.</li> <li>• The County Manager must present a budget by June 1</li> <li>• The County must hold a public hearing on the budget.</li> <li>• Board of Commissioners must adopt a balanced budget (revenues = expenses)</li> </ul>	

# Budget in Brief – Fiscal Year 2025-26

## What is the General Fund?

Throughout the budget document, you will learn more about different “funds” the county utilizes to track spending. In county government, a fund is like a dedicated bank account used to manage money for a specific purpose. Just like a household might have one account for paying bills and another for saving for a vacation, the county keeps separate funds to make sure money is spent the right way. For example, the county uses a fund to account for personnel and operating expenses for core county services like public safety, emergency services, and parks (the General Fund), and different funds for things like debt service, grants, or opioid settlement funding. This helps the county stay organized, follow legal requirements, and be transparent with how public dollars are used.

One additional factor is some funds are annual, meaning the funding is available from July 1 to the following June 30, while other funds are “life to date”, or available until the project or grant is closed. These “life to date” funds are adopted via project or grant ordinances and roll across fiscal years until action is taken by the Board of Commissioners to close the projects.



# Budget in Brief – Fiscal Year 2025-26

## Where does the money come from?

Most of Guilford County's revenue comes from property taxes levied on real and motor vehicle property in the county. The County also receives revenue from sales tax, federal and state programs, and user charges for services like development plan reviews and EMS transports. Fund balance (or savings) makes up the rest.

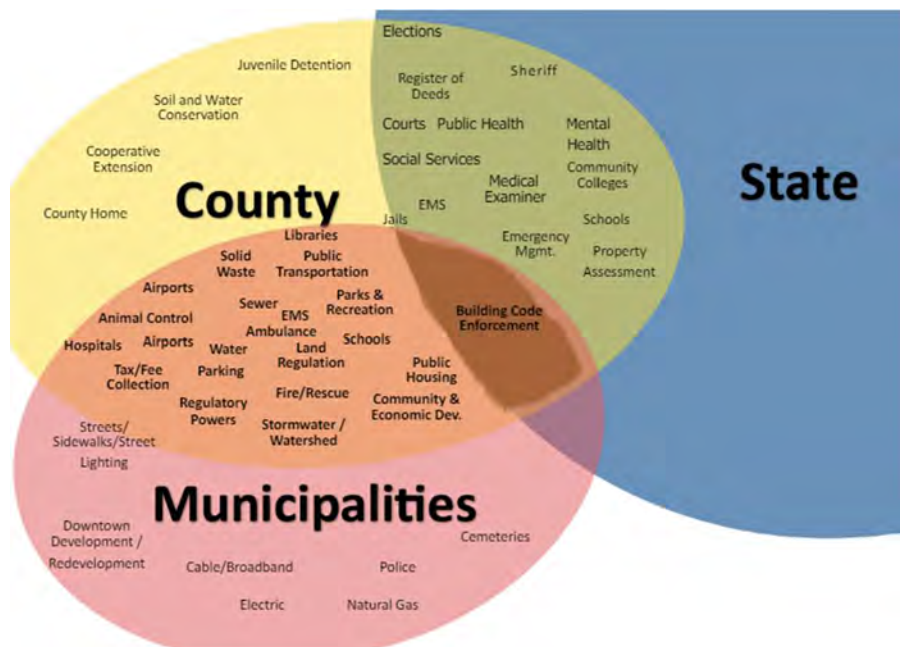
	FY2026 Budget	% of Budget	\$ Per Capita
Property Tax	\$542,425,000	64%	\$986
Sales Tax	\$102,750,000	12%	\$187
Federal/State Funds	\$93,884,000	11%	\$171
User Fees & Charges	\$54,100,000	6%	\$98
Other Revenues	\$22,580,000	3%	\$41
Transfers from Other Funds	\$583,824	0%	\$1
Appropriated Fund Balance	\$30,946,000	4%	\$56
<b>Total</b>	<b>\$847,268,824</b>		<b>\$1,540</b>

## What services does Guilford County provide?

In North Carolina, the General Assembly authorizes counties and cities to provide different services. Counties in North Carolina are considered "arms" of the state government and are responsible for implementing mandated state and federal programs at the local level. While counties provide various services beyond the required programs, their primary responsibilities are focused on administering and funding core state programs in education, human services, and public safety.

Throughout the budget document, you may see references to mandated and non-mandated services. This means that Guilford County is required to provide some services ("mandated") and has elected to provide other services, like parks, which are not mandated ("non-mandated") but were determined by the Board of Commissioners to be worth county investment because of their public benefits.

What services does Guilford County provide? The [County's Service Inventory](#) provides a detailed list of county services.



## Where does the money go?

# Budget in Brief – Fiscal Year 2025-26

The County spends the most of its annual budget on **Education** (public schools and community college), followed by its three service areas – **Successful People**, **Strong Community**, and **Quality Government**.

## Total Budget

Department	FY2026 Budget	% Budget	\$ per capita	Department	FY2026 Budget	% Budget	\$ per capita
Education	\$364,467,200	43%	\$662	Parks and Recreation	\$6,095,756	1%	\$11
GCS - Operating	\$282,506,000	33%	\$513	Human Resources	\$4,254,357	1%	\$8
GCS - Debt	\$4,750,000	1%	\$9	Elections	\$4,091,968	0%	\$7
GCS – Honor Capital	\$47,273,000	6%	\$86	County Administration	\$2,600,022	<1%	\$5
GTCC - Operating	\$19,728,000	2%	\$36	Juvenile Detention	\$4,729,360	<1%	\$9
GTCC - Debt	\$10,210,200	1%	\$19	Culture - Libraries	\$2,417,964	<1%	\$4
<b>Plus</b> \$83.1 million for GCS is accounted for in debt fund <b>Plus</b> \$50.0 million for GCS capital is included in capital fund <b>Plus</b> \$0.2 million for GTCC is accounted for in debt fund <b>Plus</b> \$1.55 million for GTCC capital in capital fund				Planning and Dev.	\$2,611,068	<1%	\$5
				Coordinated Services	\$3,547,224	<1%	\$6
				Inspections	\$3,612,777	<1%	\$7
				Commissioners & Clerk to the Board	\$1,640,514	<1%	\$3
Law Enforcement	\$100,743,118	12%	\$183	Family Justice Center	\$1,913,153	<1%	\$3
Social Services	\$105,780,068	12%	\$192	Court Services	\$1,422,894	<1%	\$3
Public Health	\$56,662,257	7%	\$103	Communications	\$1,314,233	<1%	\$2
Emergency Services	\$47,874,157	6%	\$87	Small Business and Entrep.	\$1,281,972	<1%	\$2
County Debt	\$21,346,226	3%	\$39	Budget & Management	\$1,321,681	<1%	\$2
Info. Technology	\$18,320,398	2%	\$33	Solid Waste	\$2,481,793	<1%	\$5
Facilities	\$12,830,321	2%	\$23	Internal Audit	\$1,047,734	<1%	\$2
Behavioral Health	\$11,437,427	1%	\$21	Cooperative Extension	\$993,381	<1%	\$2
HR - Retiree Benefits	\$8,000,000	1%	\$15	Fleet Operation	\$956,315	<1%	\$2
Tax	\$10,027,412	1%	\$18	Veteran Services	\$629,608	<1%	\$1
Security	\$5,296,069	1%	\$10	Soil & Water Conservation	\$494,135	<1%	\$1
County Attorney	\$5,242,554	1%	\$10	Child Support	\$8,781,603	<1%	\$16
Finance	\$5,213,867	1%	\$9	HHS Administration	\$1,496,809	<1%	<1\$
Economic Dev. & Assist.	\$4,895,210	1%	\$9	Register of Deeds	\$3,346,051	<1%	\$6
Animal Services	\$6,050,168	1%	\$11				
					<b>\$847,268,824</b>		<b>\$1,540</b>

\*Ordered based on the amount of county funds within a department.

# Budget in Brief – Fiscal Year 2025-26

The Fiscal Year 2025-26 Budget includes \$679,168,162 in net county funds, which are locally generated revenue, mostly from property and sales taxes, used to support county programs and services.

## Net County Funds

Department	FY2026 Net Co \$	% Budget	\$ per capita	Department	FY2026 Net Co \$	% Budget	\$ per capita
Education	\$359,717,200	53%	\$654	Parks and Recreation	\$4,609,726	1%	\$8
GCS - Operating	\$282,506,000	42%	\$513	Human Resources	\$4,254,357	1%	\$8
GCS - Debt	-	0%	\$0	Elections	\$3,664,528	1%	\$7
GCS – Honor Capital	\$47,273,000	7%	\$86	County Administration	\$2,600,022	<1%	\$5
GTCC - Operating	\$19,728,000	3%	\$36	Juvenile Detention	\$2,431,960	<1%	\$4
GTCC - Debt	\$10,210,200	2%	\$19	Culture - Libraries	\$2,417,964	<1%	\$4
<u>Net County Funds</u>				Planning and Dev.	\$2,457,092	<1%	\$4
<b>Plus</b> \$32.2 million for GCS is accounted for in debt fund from restricted sales tax				Coordinated Services	\$2,025,649	<1%	\$4
				Inspections	\$1,972,777	<1%	\$4
Law Enforcement	\$93,144,599	14%	\$169	Commissioners & Clerk to the Board	\$1,611,914	<1%	\$3
HHS Social Services	\$38,355,798	6%	\$70	Family Justice Center	\$1,771,153	<1%	\$3
HHS Public Health	\$25,254,053	4%	\$46	Court Services	\$1,422,894	<1%	\$3
Emergency Services	\$21,878,332	3%	\$40	Communications	\$1,314,233	<1%	\$2
County Debt	\$21,346,226	3%	\$39	Small Business and Entrep.	\$1,281,972	<1%	\$2
Info. Technology	\$18,317,928	3%	\$33	Budget & Management	\$1,256,716	<1%	\$2
Facilities	\$11,725,739	2%	\$21	Solid Waste	\$1,052,714	<1%	\$2
Behavioral Health	\$11,437,427	2%	\$21	Internal Audit	\$1,047,734	<1%	\$2
HR - Retiree Benefits	\$8,000,000	1%	\$15	Cooperative Extension	\$945,781	<1%	\$2
Tax	\$6,803,896	1%	\$12	Fleet Operation	\$904,315	<1%	\$2
Security	\$5,269,469	1%	\$10	Veteran Services	\$627,108	<1%	\$1
County Attorney	\$5,218,554	1%	\$9	Soil & Water Conservation	\$466,166	<1%	\$1
Finance	\$5,088,867	1%	\$9	Child Support	\$390,212	<1%	\$1
Economic Dev. & Assist.	\$4,895,210	1%	\$9	HHS Administration	\$735,087	<1%	<1\$
Animal Services	\$4,787,859	1%	\$9	Register of Deeds	(\$3,335,069)	<1%	(\$6)
					<b>\$679,168,162</b>		<b>\$1,234</b>

# Budget in Brief – Fiscal Year 2025-26

Guilford County's organizational structure is aligned by service category. These include:

**Successful People** houses critical human support services which our residents rely on and are mandated by the state, including Public Health, Social Services, Child Support, and related care programs, among others. The **Successful People** budget is \$192.8 million, or 23% of the General Fund budget.

**Strong Community** departments interact directly with the community, providing resources and a wide range of services including Law Enforcement, Parks & Recreation, Emergency Services, Cooperative Extension programs, and Animal Services, among others. The **Strong Community** budget is \$187.1 million, or 22% of the General Fund budget.

**Quality Government** encompasses internal service departments that are the foundation through which the County provides services and support to our residents. These departments include Information Technology, Finance, County Administration, and Facilities, among many others. The **Quality Government** budget is \$81.5 million, or 10% of the General Fund budget.

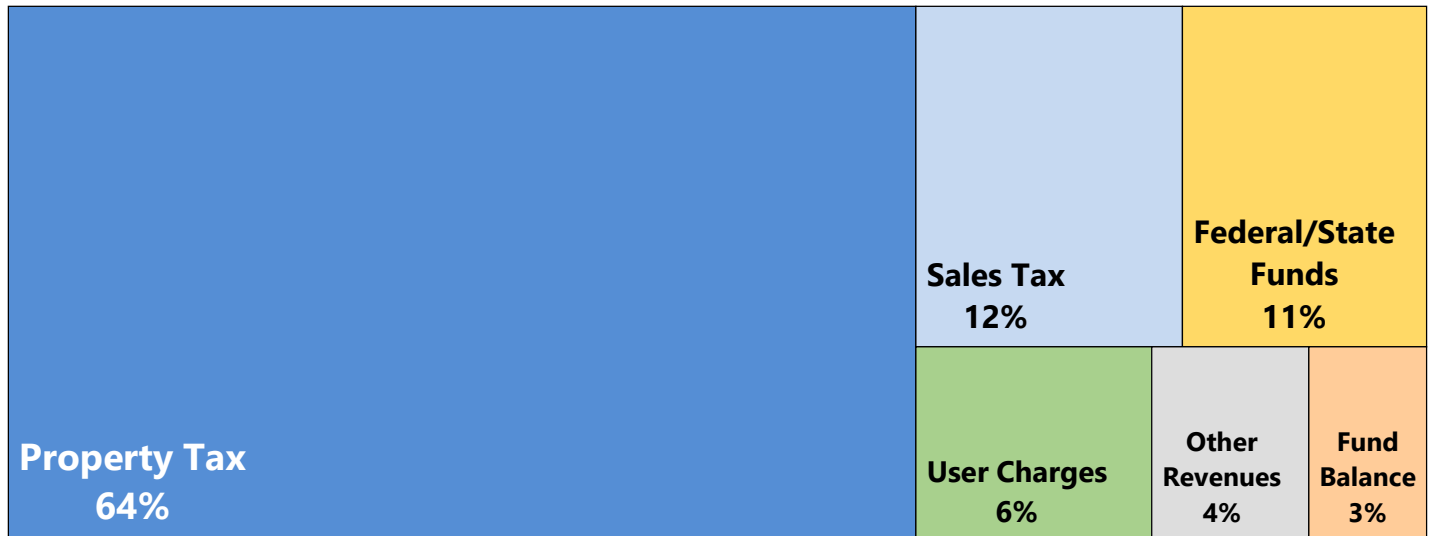
**Education** represents the County's \$364.5 million investment in the Guilford County Schools and Guilford Technical Community College. This represents 43% of the General Fund budget, including operating support, annual capital repair/renovation, honoring the school capital commitment to fund \$2.0 billion in school capital needs, and existing debt service requirements. This does not include restricted local sales and use tax or other revenues budgeted in the debt service fund, representing an additional \$81.3 million for debt service on school capital construction and \$50 million in bond proceeds to support school capital outlay.

**County Debt** represents the County's debt repayment obligations and financing for vehicle replacement. The General Fund transfer to the **Debt Service** budget is \$21.4 million, or 3% of the General Fund budget.

# Budget in Brief – Fiscal Year 2025-26

## How does the County pay for these services?

Nearly nine of every ten dollars of revenue are generated from just three sources – property taxes (64%), sales taxes (12%), and federal and state funds (11%). Other revenues are generated by fees for various services, such as ambulance transportation and medical visits to Public Health clinics, as well as investment earnings and appropriations of fund balance.



Recent trends by revenue source include:

	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2026 Budget	vs FY2025 Adopted (\$)	vs FY2025 Adopted (%)
Property Tax	522,928,959	530,850,000	530,850,000	542,425,000	11,575,000	2%
Sales Tax	99,356,079	102,750,000	102,750,000	102,750,000	-	0%
Federal & State Funds	81,929,408	92,085,000	94,122,150	93,884,000	1,799,000	2%
User Charges	52,744,223	50,570,961	51,570,961	54,100,000	3,529,039	7%
Transfers from Other Funds	(47,073,859)	-	-	583,824	583,824	
Other Revenues	32,370,549	19,465,000	19,779,764	22,580,000	3,115,000	16%
<b>Total Revenue</b>	<b>\$742,255,359</b>	<b>\$795,720,961</b>	<b>\$799,072,875</b>	<b>\$816,322,824</b>	<b>\$20,601,863</b>	<b>2.6%</b>
<b>Fund Balance by Type</b>						
General County Operations	-	\$33,204,723	\$33,204,723	\$17,868,162	\$(15,336,561)	(46%)
Honor School Capital	-	-	-	3,900,000	3,900,000	100%
Restricted/ Assigned	-	4,745,000	4,745,000	9,177,838	4,432,838	93%
Prior Year/Mid-Year	-	-	11,838,669	-	-	-
<b>Total</b>	<b>\$742,255,359</b>	<b>\$833,670,684</b>	<b>\$848,861,267</b>	<b>\$847,268,824</b>	<b>\$13,598,140</b>	<b>1.6%</b>

# Budget in Brief – Fiscal Year 2025-26

## Where does Guilford County spend Local Dollars?

This chart shows how much locally generated revenue (County \$), mostly from property and sales taxes, is used to support county programs and services. Revenues received by a department from intergovernmental sources, user fees, and charges make up the difference between a department's Expense and County \$ amounts.

### Education + 8 departments/service areas on the list account for 90% of all available county funds

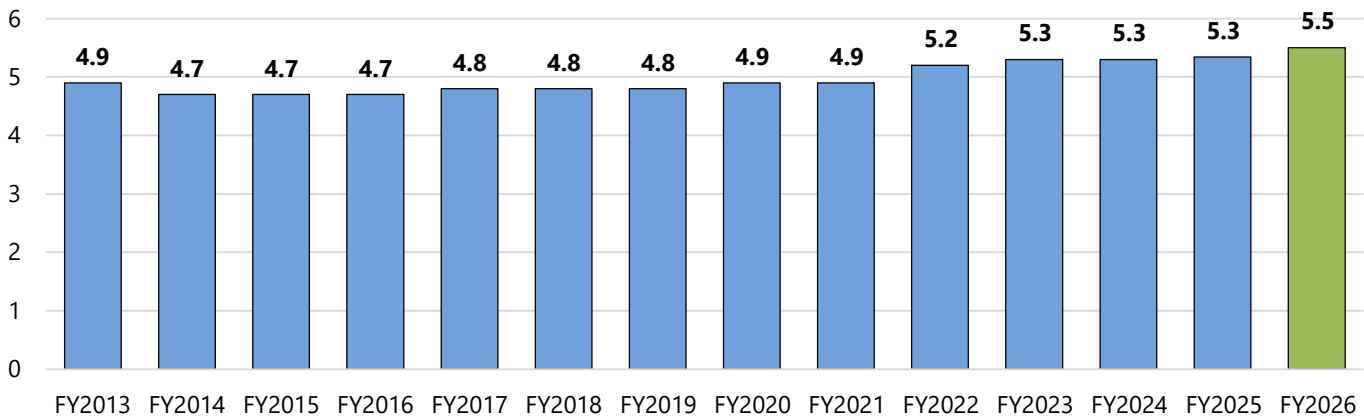
Department	FY2026 Budget			Cumulative	
	Total Budget	County Dollars	County %	County Dollars	% of Total
Education (Operating, Debt, Capital)	\$364,467,200	\$359,717,200	99%	359,717,200	53%
Law Enforcement	100,743,118	93,144,599	92%	452,861,799	67%
HHS Social Services	105,780,068	38,355,798	36%	491,217,597	72%
HHS Public Health	56,662,257	25,254,053	45%	516,471,650	76%
Emergency Services	47,874,157	21,878,332	46%	538,349,982	79%
County Debt	21,346,226	21,346,226	100%	559,696,208	82%
Information Technology	18,320,398	18,317,928	100%	578,014,136	85%
Facilities	12,830,321	11,725,739	91%	589,739,875	87%
Behavioral Health	11,437,427	11,437,427	100%	601,177,302	89%
HR - Retiree Benefits	8,000,000	8,000,000	100%	609,177,302	90%
Tax	10,027,412	6,803,896	68%	615,981,198	91%
Security	5,296,069	5,269,469	99%	621,250,667	91%
County Attorney	5,242,554	5,218,554	100%	626,469,221	92%
Finance	5,213,867	5,088,867	98%	631,558,088	93%
Economic Develop & Assistance	4,895,210	4,895,210	100%	636,453,298	94%
Animal Services	6,050,168	4,787,859	79%	641,241,157	94%
Parks and Recreation	6,095,756	4,609,726	76%	645,850,883	95%
Human Resources	4,254,357	4,254,357	100%	650,105,240	96%
Elections	4,091,968	3,664,528	90%	653,769,768	96%
County Administration	2,600,022	2,600,022	100%	656,369,790	97%
Juvenile Detention	4,729,360	2,431,960	51%	658,801,750	97%
Culture – Libraries	2,417,964	2,417,964	100%	661,219,714	97%
Planning and Development	2,611,068	2,457,092	94%	663,676,806	98%
Coordinated Services	3,547,224	2,025,649	57%	665,702,455	98%
Inspections	3,612,777	1,972,777	55%	667,675,232	98%
Commissioners & Clerk to the Board	1,640,514	1,611,914	98%	669,287,146	99%
Family Justice Center	1,913,153	1,771,153	93%	671,058,299	99%
Court Services	1,422,894	1,422,894	100%	672,481,193	99%
Communications	1,314,233	1,314,233	100%	673,795,426	99%
Small Business & Entrepreneurship	1,281,972	1,281,972	100%	675,077,398	99%
Budget & Management Services	1,321,681	1,256,716	95%	676,334,114	100%
Solid Waste	2,481,793	1,052,714	42%	677,386,828	100%
Internal Audit	1,047,734	1,047,734	100%	678,434,562	100%
Cooperative Extension Service	993,381	945,781	95%	679,380,343	100%
Fleet Operation	956,315	904,315	95%	680,284,658	100%
Veteran Services	629,608	627,108	100%	680,911,766	100%
Soil & Water Conservation	494,135	466,166	94%	681,377,932	100%
Child Support	8,781,603	390,212	4%	681,768,144	100%
HHS Administration	1,496,809	735,087	49%	682,503,231	100%
Register of Deeds	3,346,051	(3,335,069)	(100%)	679,168,162	100%
	<b>\$847,268,824</b>	<b>\$679,168,162</b>			

# Budget in Brief - Fiscal Year 2025-26

## How many County positions are budgeted to provide these services?

The total budget includes **3,071.75** positions, including **3,032.75** positions in the General Fund. This equates to about 5.50 positions for every 1,000 residents. Compared to peers, Guilford County remains below staffing ratios per 1,000 in population.

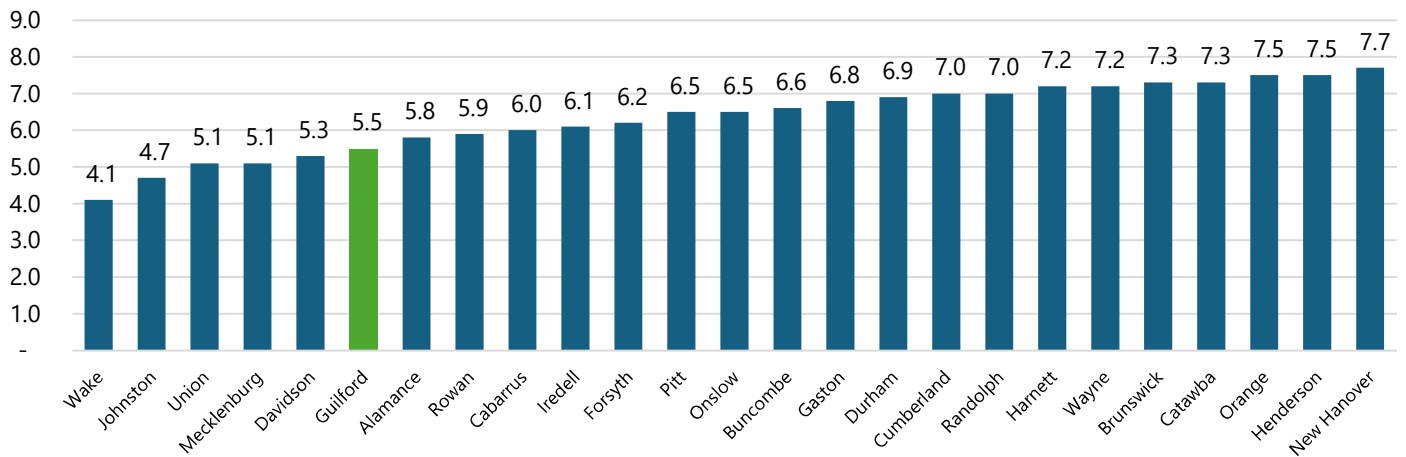
### General Fund - Full Time Equivalent (FTE) per 1,000 Residents



## How does Guilford County compare to other Counties?

Based on data from the North Carolina Association of County Commissioners, Guilford County has one of the lowest staffing ratios – just 5.50 per 1,000 residents—among the 25 largest counties by population. The median for the top 25 largest counties in the state is about 6.2 positions for every 1,000 residents. If Guilford County were to increase the number of county positions to 6.2 positions for every 1,000 residents, this would equate to an additional 380 positions.

### General Fund Positions per 1,000 Residents Largest NC Counties



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# General Fund Summary

The Budget in Brief over the previous few pages provides a high level overview of the budget. The following sections will go into more detail to provide greater explanation on what is included within the Fiscal Year 2025-26 budget. More detail on each section can be found in sections throughout the budget book.

**General Fund Expense by Category** - This section provides an overview of changes in each funding category included in the budget; including personnel, operating, debt, human services, and capital.

**Expenditures Adjusted for Inflation** – This section provides an overview of the county budget over time adjusted for inflation.

**Successful People Summary** – This section provides an overview of Successful People departments (Health and Human Services oriented departments) and major highlights of what is included in the budget.

**Strong Community Summary** – This section provides an overview of Strong Community departments (Public Safety and Community Services departments) and major highlights of what is included in the budget.

**Quality Government Summary** – This section provides an overview of Quality Government departments (internal support services) and major highlights of what is included in the budget.

**Financial Outlook** – This section provides a 10-year overview of projected expenses and revenues. This is used to help guide discussion around budget impacts over the next ten years.

**Education Summary** – This section provides an overview of how the budget addresses needs for Guilford County Schools and Guilford Technical Community College. More detail can be found in the *Education* section.

**Debt Summary** – This section provides an overview of the County's debt and how much General Fund dollars are allocated for County debt, Guilford County Schools, and Guilford Technical Community College.

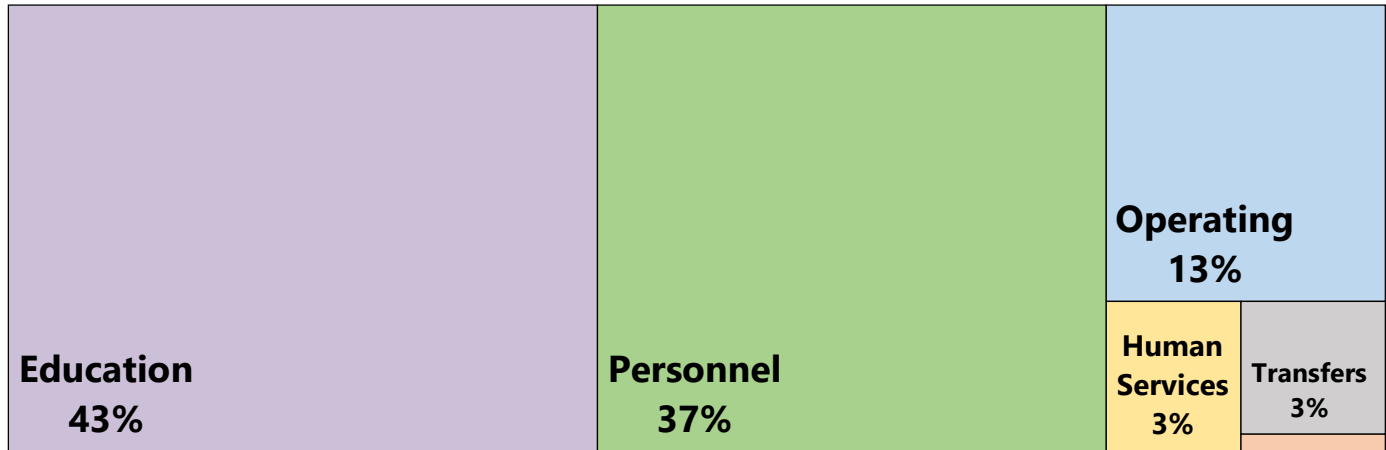
**General Fund Revenue by Category** - This section provides an overview of changes in each revenue category included in the budget, including property, sales tax, and user charges.

**Fund Balance Overview** - This section provides an overview of how fund balance is being used in the budget.

# General Fund Summary

## Guilford County Expense by Category

This section provides details on the expense of drivers across major categories. Education is the largest component of General Fund expenses, totaling 43% of the General Fund Budget.



Recent trends by expenditure type include:

	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2026 Budget	vs FY2025 Adopted (\$)	vs FY2025 Adopted (%)
Education - Operating	\$250,188,714	\$289,254,073	\$288,754,380	\$302,234,000	\$12,979,927	4%
Education – Capital Transfer	6,050,000	-	-	-	-	-
Education – Debt Transfer	49,680,000	47,680,000	47,680,000	14,960,200	(32,719,800)	(69%)
Education – Honor Capital	-	52,130,000	52,130,000	47,273,000	(4,857,000)	(9%)
Personnel Services	279,487,535	291,052,395	292,091,452	310,854,277	19,801,882	7%
Operating	96,434,122	109,449,216	119,439,946	114,536,742	5,087,526	5%
Human Services Assistance	19,525,526	25,288,300	25,197,785	27,687,000	2,398,700	9%
Transfer to Other Funds	19,087,300	18,771,700	20,489,848	26,202,800	7,431,100	40%
Capital Outlay	6,502,561	45,000	3,077,856	3,520,805	3,475,805	100%
Debt Service	36,264	0	0	0	0	
<b>Total Expenditures</b>	<b>\$726,992,022</b>	<b>\$833,670,684</b>	<b>\$848,861,267</b>	<b>\$847,268,824</b>	<b>\$13,598,140</b>	<b>1.6%</b>

Additional funding for Education is included in the debt service fund. Funding across all funds is shown below:

	FY2024 Adopted	FY2025 Adopted	FY2026 Adopted	vs. FY2025 Adopt. (\$)	vs. FY2025 Adopt. (%)
Education – Operating	\$278,833,573	\$289,254,073	\$302,234,000	\$12,979,927	4%
Education – Capital	8,050,000	10,000,000	51,550,000	41,550,000	416%
Education - Debt	87,863,366	109,518,303*	98,260,789	(11,257,514)	(10%)
Education – Honor School Capital	51,100,000	52,130,000	47,273,000	(4,857,000)	(9%)
Fines and Forfeitures	4,000,000	4,000,000	4,000,000	-	0%
	<b>\$429,846,939</b>	<b>\$464,902,376</b>	<b>\$503,317,789</b>	<b>\$38,415,413</b>	<b>8%</b>

\*FY2025 included \$14,250,000 in interest payments on the issuance of \$570 million, utilizing bond premium revenue. Due to the timing of the issuance, the first debt service payment did not materialize in FY2025.

# General Fund Summary

## Personnel Services

Total Personnel Services expenses increased by \$19.8 million, including approximately \$14.0 million in county funds, or an increase of 7% over the FY2025 Adopted Budget. The total number of permanent full- and part-time positions in the General Fund is 3,032.75 (including the nine members of the Board of Commissioners), a net increase of 101 positions. The primary drivers of this increase include:

- Absorbing the full year impact of market rate pay structures adjustment in Law Enforcement, which were implemented at the 60<sup>th</sup> percentile of the market for Deputy Sheriffs and Detention Officers (\$6.0 million net increase)
- The budget includes a merit pool equivalent to 3.0%. Employee merit pay increases will be awarded effective the first full pay period in March 2026. Merit adjustments will be based on job performance and may be more or less than 3% depending upon individual and overall department performance scores. The first-year net cost of the merit program is approximately \$2.7 million (\$2.4 million in county funds less expected reimbursement revenue from non-county sources). The budget also includes the full-year impact of the FY2024-25 merit (\$4.5 million/\$4 million in county funds).
- This budget includes \$2.0 million (\$1.8 million of county funds) to maintain the compensation structure based on the Board's adopted philosophy of 50<sup>th</sup> percentile of the market, and 60<sup>th</sup> percentile for specific Law Enforcement positions. These funds were used to address pay in the Sheriff's Office in the previous fiscal year.
- Personnel expenses for retiree health benefits for the County's Medicare advantage plan increased by \$1.0 million associated with the Board action taken on November 7, 2024.
- Employer contribution rates for the North Carolina Local Government Employee Retirement System will increase by an additional 0.75% for a total of 14.35% for general employees and an additional 1% for a total of 16.10% for sworn law enforcement positions. Over the last few years, the State has increased the County's contribution by over 7%. The anticipated impact in FY2025 is \$1.0 million, or \$0.8 million less expected reimbursement, to fund state mandated increases in the county's retirement contribution.
- This budget includes new positions in Emergency Services to provide peak demand units, positions in Social Services to support assessments, the foster care program, and food and nutrition service, positions in Animal Services to steady operations, and other positions funded by revenue or expense offsets (\$6.0 million/\$2.0 million of county funds).

The chart on the following page shows the number of positions by department.

# General Fund Summary

This table shows the number of authorized positions per department, and changes in authorized positions.

	FY2024-25			FY2025-26			
	Final Full-Time	Final Part-Time	Final FTE	FY26 Position Adjustments	Adopted FT	Adopted PT	Adopted FTE
<b>General Fund</b>							
Behavioral Health	8.00	-	8.00	-	8.00	-	8.00
Child Support	98.82	-	98.82	-	98.82	-	98.82
Court Services	15.18	-	15.18	-	15.18	-	15.18
Family Justice Center	12.00	-	12.00	1.0	13.00	-	13.00
HHS: Admin	1.50	-	1.50	6.8	8.3	-	8.3
HHS: Public Health	460.50	-	460.50	(5.40)	455.10	-	455.10
HHS: Social Services	758.00	-	758.00	55.60	813.60	-	813.60
HHS: Transportation Services	19.00	-	19.00	(19.00)	-	-	-
Juvenile Detention	36.00	-	36.00	-	36.00	-	36.00
Veteran Services	6.00	-	6.00	-	6.00	-	6.00
<b>Successful People</b>	<b>1,415.00</b>	<b>-</b>	<b>1,415.00</b>	<b>39.00</b>	<b>1,454.00</b>	<b>-</b>	<b>1,454.00</b>
Animal Services	53.00	-	53.00	8.00	61.00	-	61.00
Coordinated Services	0.10	-	0.10	-	0.10	-	0.10
Emergency Services	277.00	2.25	279.25	24.00	301.00	2.25	303.25
Inspections	31.00	-	31.00	-	31.00	-	31.00
Law Enforcement	661.00	-	661.00	-	661.00	-	661.00
Parks and Recreation	31.00	-	31.00	1.00	32.00	-	32.00
Planning & Development	20.75	-	20.75	1.00	21.75	-	21.75
Security	34.00	-	34.00	25.00	59.00	-	59.00
Soil & Water Conservation	3.00	-	3.00	-	3.00	-	3.00
Solid Waste	8.25	-	8.25	-	8.25	-	8.25
<b>Strong Community</b>	<b>1,119.10</b>	<b>2.25</b>	<b>1,121.35</b>	<b>59.00</b>	<b>1,178.10</b>	<b>2.25</b>	<b>1,180.35</b>
County Administration	7.90	-	7.90	-	7.90	-	7.90
County Attorney	32.00	-	32.00	-	32.00	-	32.00
County Commissioners & Clerk	15.00	-	15.00	-	15.00	-	15.00
Budget & Management Services	9.00	-	9.00	-	9.00	-	9.00
Communications	7.00	-	7.00	-	7.00	-	7.00
Elections	16.00	-	16.00	-	16.00	-	16.00
Facilities	67.00	-	67.00	-	67.00	-	67.00
Finance	40.00	-	40.00	-	40.00	-	40.00
Fleet Operations	2.00	-	2.00	-	2.00	-	2.00
Human Resources	30.00	-	30.00	-	30.00	-	30.00
Information Technology	59.00	-	59.00	-	59.00	-	59.00
Internal Audit	6.00	-	6.00	-	6.00	-	6.00
Register of Deeds	26.00	1.50	27.50	-	26.00	1.50	27.50
Small Business and Entrepreneurship	8.00	-	8.00	-	8.00	-	8.00
Tax	69.00	-	69.00	3.0	72.00	-	72.00
<b>Quality Government</b>	<b>393.90</b>	<b>1.50</b>	<b>395.40</b>	<b>3.00</b>	<b>396.90</b>	<b>1.50</b>	<b>398.40</b>
<b>Total General Fund</b>	<b>2,928.00</b>	<b>3.75</b>	<b>2,931.75</b>	<b>101.00</b>	<b>3,029.00</b>	<b>3.75</b>	<b>3,032.75</b>
<b>Internal Service Fund</b>							
Risk Management	3.00	-	3.00	-	3.00	-	3.00
Healthcare	1.00	-	1.00	-	1.00	-	1.00
<b>Total Internal Service Fund</b>	<b>4.00</b>	<b>-</b>	<b>4.00</b>	<b>-</b>	<b>4.00</b>	<b>-</b>	<b>4.00</b>
<b>Opioid Settlement Fund</b>	<b>5.00</b>	<b>-</b>	<b>5.00</b>	<b>-</b>	<b>5.00</b>	<b>-</b>	<b>5.00</b>
<b>ARPA Enabled Fund</b>	<b>5.00</b>	<b>-</b>	<b>5.00</b>	<b>-</b>	<b>5.00</b>	<b>-</b>	<b>5.00</b>
<b>Total Community Development Fund</b>	<b>16.00</b>	<b>-</b>	<b>16.00</b>	<b>(3.00)</b>	<b>13.00</b>	<b>-</b>	<b>13.00</b>
<b>Total Grants/Donation Fund</b>	<b>13.00</b>	<b>-</b>	<b>13.00</b>	<b>(1.00)</b>	<b>12.00</b>	<b>-</b>	<b>12.00</b>
<b>Total All Departments</b>	<b>2,971.00</b>	<b>3.75</b>	<b>2,974.75</b>	<b>97.00</b>	<b>3,068.00</b>	<b>3.75</b>	<b>3,071.75</b>

# General Fund Summary

## Positions Added in the FY2025 Budget

Department	Position Name	# FTEs
Opioid Settlement Fund	Community Paramedic	2
	Community Health Educator	1
	Peer Support Specialist	1
Community Development Fund	Aligning position counts with ARPA Plan	(1)
<b>FY2025 Staffing Adjustments</b>		<b>3</b>

## General Fund Changes in FY2026 Budget

These positions represent positions changes included in the FY2026 Budget. Final position classifications will be determined in collaboration with Human Resources.

Department	Position Name	# FTEs
Emergency Services	EMS Captain	2
	EMS Field Trainer	2
	EMT - Paramedic	10
	EMT – Basic	10
HHS Social Services	Eligibility Caseworker (Food and Nutrition Services)	8
	Social Worker-Protective Services (Assessments and Foster Care)	26
	Eligibility Caseworker (Daycare Services)	3
HHS Public Health	Social Worker III	1
	Certified Medical Coder	1
	Community Health Educator I	1
	Advanced Practice Provider	1
	Nutritionist II	(1)
	Nurse Specialist II	(1)
	PH Investigator	(1)
	Community Health Education	(1)
WIC Positions	(5)	
HHS Administration	Continuum of Care Specialist/To be Defined by CoC	3
	Continuum of Care Specialist (from Community Development Fund)	3
Animal Services	Animal Services Receptionists/Assistants	2
	Cleaning Tech	3
	Foster Rescue Coordinator	1
	Animal Control Specialist	2
Parks and Recreation	Administrative Assistant	1
Security	Security Supervisor	1
	Security Officers	24
Tax	Commercial Appraiser	2
	Tax Analyst	1
Family Justice Center	Camp Hope and Elder Justice Navigator	1
Planning & Development	Water Quality Specialist	1
<b>FY2026 Staffing Adjustments – General Fund</b>		<b>101</b>
Community Development Fund	Moving 3 CoC positions to the General Fund	(3)
Grant Fund	Grant Funded Position Expiring (Public Health)	(1)
<b>FY2026 Staffing Adjustments – Other Funds</b>		<b>97</b>

# General Fund Summary

## Operating

Operating expenses include expenses to carry out operations and provide services for residents. Total operating expenses increased by \$5.0 million, or 4.6%. Drivers of the FY2026 budget increase include:

- \$1.1 million associated with restoring funding for major technology plan, which includes replacing end-of-life hardware and software and \$1.0 million to replace computers in the Sheriff's Office to maintain compliance with Criminal Justice Information Services (CJIS) requirements.
- Up to \$0.45 million in Emergency Services to support cost share with GM911 based on call volumes.
- \$0.5 million to support facility maintenance, including \$0.25 million in the Sheriff's Office and \$0.25 million for county facilities.
- \$0.4 million for utilities based on prior year utilization and anticipated increases in rates.
- \$0.4 million in Social Services to support on-going work in Children's Protective Services, partially offset by Federal/State reimbursements.
- \$0.4 million in Information Technology based on contract escalators for countywide software and hardware maintenance costs, partially offset by reductions in Information Technology.
- \$0.2 million for Behavioral Health contract escalators for operating the Behavioral Health Centers
- \$0.1 million for increases in food provision contracts, primarily in the County's detention facilities.
- \$0.15 million for anticipated contract increases in jail inmate medical services, including behavioral health services at the Greensboro and High Point detention centers.
- \$0.15 million in Fleet Services to support vehicle repair and fuel expenses.
- \$1.2 million reduction in operating accounts through alignment with prior year actuals.
- Change with Adopted Budget: \$0.56 million shifted from Rural Fire Districts to Emergency Services for GM911 expenses and radio maintenance.

## Debt Repayment

Increase in transfer for county debt associated with identifying recurring revenue for mid-year FY2025 vehicle replacements (\$1.3 million), restoring the vehicle replacement plan for FY2026 (\$1.3 million), financing the replacement of specialty equipment in Law Enforcement (\$0.3 million), and expansion of four (4) EMS peak demand units (\$0.4 million). Additional details are provided in the *Debt Repayment* section of this document, including information about the county's outstanding debt and future debt repayment.

## Human Services Assistance

Total Human Services Assistance expenditures increased by \$2.4 million (\$0.8 million in county funds) reflecting increases primarily in foster care programs delivered through Social Services. These increases are associated with more kids in foster care, placement types, and length of stay. An additional \$160,000 in county funds are included in the Adult Day Care program associated with increased utilization.

## Capital Outlay

Capital Outlay expenditure increased by \$3.4 million primarily associated with restoring the major equipment plan (\$2.8 million), which was paused in FY2025 as a budget balancing strategy. Public Health includes \$0.5 million in MedMax funds to purchase a mobile clinic, previously approved by the Board in a prior budget cycle, but not yet purchased. Additional details on capital outlay expenditures is included within the *Multi-Year Plans* section of this document.

# Successful People Summary

Successful People houses critical human support services that our residents rely on and are mandated by the state, including Public Health, Social Services, Child Support Services, and related care programs. Additional departments, like Veterans' Services, Family Justice Center, and Juvenile Detention Center, demonstrate Guilford County's commitment to providing services above and beyond what is statutorily required.

## Successful People

*Guilford County is made up of thriving **Successful People** who have equitable access to a range of coordinated social, physical, and behavioral health services and partnerships that meet them where they are to support their life journeys. Our education and credentialing systems produce graduates with high academic achievement and skill levels that allow them to compete successfully in our thriving job market and support themselves and their families. Our residents are healthy, educated, housed, and employed throughout their lives. Communities within our county are connected and our residents are engaged, supported and fulfilled*

- Behavioral Health
- Child Support
- Court Services
- Family Justice Center
- Integrated Services
- Juvenile Detention
- HHS Administration
- HHS Public Health
- HHS Social Services
- Veterans Services

## Budget Summary

	FY2024 Actuals	FY2025 Adopted	FY2025 Amended	FY2026 Adopted	vs. FY2025 Adopt (\$)	vs. FY2025 Adopt (%)
<b>Revenues</b>	<b>\$91,424,546</b>	<b>\$102,844,606</b>	<b>\$104,671,232</b>	<b>\$110,427,487</b>	<b>\$7,582,881</b>	<b>7%</b>
Federal/State Funds	71,823,093	82,412,633	84,199,601	84,185,680	1,773,047	2%
Other Revenues	2,814,174	3,487,400	3,472,828	3,502,366	14,966	0%
User Charges	16,787,280	12,591,605	12,591,605	13,354,412	762,807	6%
Approp. Fund Balance	-	4,352,968	4,407,198	8,801,205	4,448,237	102%
Transfers - Other Funds	-	-	-	583,824	583,824	100%
<b>Expenses</b>	<b>\$164,525,521</b>	<b>\$182,123,581</b>	<b>\$181,951,617</b>	<b>\$192,853,179</b>	<b>\$10,729,598</b>	<b>6%</b>
Personnel	117,562,845	125,529,911	123,009,789	132,864,580	7,334,669	6%
Operating	27,061,178	31,174,595	32,860,576	31,583,509	408,914	1%
Capital Outlay	378,579	-	822,272	539,000	539,000	100%
Human Services Assistance	19,491,122	25,288,300	25,128,205	27,687,000	2,398,700	9%
Debt Service	32,400	-	-	-	-	-
Transfers Out & Other	(603)	130,775	130,775	179,090	48,315	37%
<b>County Funds</b>	<b>\$73,100,975</b>	<b>\$79,278,975</b>	<b>\$77,280,385</b>	<b>\$82,425,692</b>	<b>\$3,146,717</b>	<b>4%</b>

# Successful People Summary

	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2026 Adopted	vs. FY2025 Adopt (\$)	vs. FY2025 Adopt (%)
Behavioral Health	\$10,377,109	\$10,763,164	\$11,117,773	\$11,437,427	\$674,263	6%
Child Support	8,352,371	8,466,987	8,292,526	8,781,603	\$314,616	4%
Court Services	1,109,110	1,363,487	1,403,487	1,422,894	\$59,407	4%
Family Justice Center	1,399,554	1,594,928	1,644,928	1,913,153	\$318,225	20%
HHS Administration	348,724	363,287	481,787	1,496,809	\$1,133,522	312%
HHS Public Health	50,152,099	55,898,359	54,675,556	56,662,257	\$763,898	1%
HHS Social Services	88,665,725	98,481,267	99,453,553	105,780,068	\$7,298,801	7%
Juvenile Detention	3,569,607	4,594,161	4,272,540	4,729,360	\$135,199	3%
Veteran Services	551,221	597,941	609,467	629,608	\$31,667	5%
	<b>\$164,525,521</b>	<b>\$182,123,581</b>	<b>\$181,951,617</b>	<b>\$192,853,179</b>	<b>\$10,729,598</b>	<b>6%</b>

## Budget Highlights

- Behavioral Health** operating expenses increased by \$0.1 million associated with the annual contract escalator with Cone Health to provide services at the Behavioral Health Center and movement of five (5) security positions from Security to support the Behavioral Health Center and the Lee's Chapel facility (\$0.5 million).
- Child Support** receives incentive funds based on five key performance metrics that aim to improve program efficiency and effectiveness. Unspent incentive funds can accumulate and be used in future years for eligible expenses (Appropriated Fund Balance). The department plans to spend down the projected fund balance total of \$770,696 to reduce the amount of County funds required to support the program, saving the county approximately \$0.3 million. These amounts will switch to county funding in Fiscal Year 2027.
- Family Justice Center** includes adjustments to grant matches for navigation positions (\$48,000). The Board added an additional position to support Camp Hope and the Elder Justice program (\$97,000), as well as an additional \$100,000 to match funding for Camp Hope.
- HHS Administration** includes three existing CoC Specialist moving to the General Fund (ARPA funded in prior years) and three newly created positions to support becoming the lead applicant for the Continuum of Care. The department will be supported by a one-time transfer from ARPA investment earnings that total \$575,000. This amount will switch to county funding in Fiscal Year 2027. The Board added an additional \$0.4 million to support the Tenant Education Advocacy Mediation (TEAM program), which provides eviction mediation and housing navigation support, partly offset with ARPA Investment Earnings.
- Public Health** includes four new positions funded with outside revenue sources, or Medicaid maximization funds - CMHRP Social Work III, STI Advanced Practice Provider, Certified Medical Coder, and Community Health Educator I. Five (5) WIC positions added mid-year in FY2024 are eliminated as

# Successful People Summary

the anticipated revenue offset did not materialize. An additional 4 positions are eliminated associated expiring funding. The budget also includes \$0.5 million for a mobile clinic van previously approved by the Board utilizing Medicaid maximation funds. The Board added additional county funds and adjusted the fee schedule to continue a locally provided Health and Environmental Risk Assessment (HERA) Program to provide water quality monitoring.

- **Social Servies** increased by \$7.2 million associated with:
  - 26 positions to address assessment/foster care, resulting in a \$2.3 million increase, offset by \$1.15 million in anticipated reimbursement from the State.
  - Eight (8) positions to support Food and Nutrition Assistance (\$0.6 million, offset by \$0.3 million in anticipated reimbursement from the State).
  - Three (3) positions to support Day Care Services which will reduce overtime and allow the department to process applications and recertification more timely (\$0.3 million, fully offset with federal/state funding).
  - \$2 million increase in foster care expenses associated with the number of children in care, placement types, and length of stay.
- **Veteran Services** increased by \$5,000 to continue engagement activities through Veteran events.
- All departments include annual increases associated with a performance-based merit program, state retirement increases, and the full-year impact of the FY2025 merit program. These will increase a department's budget on average by 4%.

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# Strong Community Summary

Departments within Strong Community interact directly with the community, providing resources and a wide range of services including Law Enforcement, Parks & Recreation, Emergency Services, Cooperative Extension programs, and Animal Services. As the local economy continues to recover from the pandemic and is experiencing a surge in regional development, our public-facing departments like Planning & Development, Economic Development, and Environmental Protection units help to manage growth responsibly and respond to increased demand on services.

## Strong Community

*Guilford County is a **Strong Community** that protects the safety and security of its residents through strategically coordinated and professional public safety services. We have strong and inclusive local and regional economies; a clean environment with quality recreational outlets; and vibrant arts, culture, and entertainment options. Our community has a continuum of safe and affordable housing and a strong safety net for those who are experiencing housing insecurity. We have quality public infrastructure that is accessible to all ages and abilities and is equitably distributed across the county. Guilford County is an attractive, fun, and diverse community that welcomes newcomers and retains our home-grown talent. People readily choose to live and raise families here*

- Animal Services
- Cooperative Extension
- Coordinated Services
- Economic Development
- Emergency Services & Fire
- Law Enforcement
- Library support
- Parks & Recreation
- Planning & Development
- Inspections
- Security
- Soil & Water
- Solid Waste

## Budget Summary

	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2026 Adopted	vs. FY2025 Adopt (\$)	vs. FY2025 Adopt (%)
<b>Revenues</b>	<b>\$39,532,797</b>	<b>\$38,914,101</b>	<b>\$40,531,816</b>	<b>\$41,189,482</b>	<b>\$2,275,381</b>	<b>6%</b>
Federal/State Funds	4,107,180	3,231,767	3,282,497	3,245,720	13,953	0%
Other Revenues	4,313,717	3,340,733	3,670,069	3,436,717	95,984	3%
User Charges	31,111,900	32,230,088	33,230,088	34,394,032	2,163,944	7%
Approp. Fund Balance	-	111,513	349,162	113,013	1,500	1%
<b>Expenses</b>	<b>\$164,109,442</b>	<b>\$168,873,426</b>	<b>\$180,405,929</b>	<b>\$187,112,820</b>	<b>\$18,239,394</b>	<b>11%</b>
Personnel	111,681,332	112,644,977	116,383,824	121,735,891	9,090,914	8%
Operating	49,099,819	55,656,224	62,096,508	59,189,540	3,533,316	6%
Capital Outlay	3,294,822	45,000	1,331,792	2,959,905	2,914,905	6478%
Human Services Assistance	33,529	-	66,580	-	-	-
Transfers Out & Other	(60)	527,225	527,225	3,227,484	2,700,259	512%
<b>County Funds</b>	<b>\$124,576,645</b>	<b>\$129,959,325</b>	<b>\$139,874,113</b>	<b>\$145,923,338</b>	<b>\$15,964,013</b>	<b>12%</b>

# Strong Community Summary

	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2026 Adopted	vs. FY2025 Adopt (\$)	vs. FY2025 Adopt (%)
Animal Services	\$5,549,883	\$5,424,822	\$5,508,606	\$6,050,168	\$625,346	12%
Cooperative Ext. Service	838,776	990,301	992,108	993,381	\$3,080	0%
Coordinated Services	3,948,317	3,506,525	3,568,615	3,547,224	\$40,699	1%
Culture - Libraries	2,372,508	2,395,122	2,395,122	2,417,964	\$22,842	1%
Parks & Recreation	6,016,643	5,827,560	6,095,845	6,095,756	\$268,196	5%
Economic Dev. & Assistance	1,051,161	4,776,014	7,823,134	4,895,210	\$119,196	2%
Emergency Services	44,377,741	42,972,818	45,484,441	47,874,157	\$4,901,339	11%
Inspections	3,183,255	3,528,894	3,353,894	3,612,777	\$83,883	2%
Law Enforcement	87,560,326	89,150,689	95,541,880	100,743,118	\$11,592,429	13%
Planning and Development	2,070,587	2,445,299	2,027,767	2,611,068	\$165,769	7%
Security	4,707,054	4,932,316	4,533,148	5,296,069	\$363,753	7%
Soil & Water Conservation	423,071	456,363	458,686	494,135	\$37,772	8%
Solid Waste	2,010,120	2,466,703	2,622,683	2,481,793	\$15,090	1%
	<b>\$164,109,442</b>	<b>\$168,873,426</b>	<b>\$180,405,929</b>	<b>\$187,112,820</b>	<b>\$18,239,394</b>	<b>11%</b>

## Budget Highlights

- Animal Services** increased based on the addition of 8 positions to steady operations, expand coverage for animal control, stabilize part-time needs, and expand oversight of the foster rescue program (\$0.6 million /\$0.4 million of county funds).
- Coordinated Services** includes Community Based Organization funding and is based on 0.2% of the projected General Fund budget, representing \$1.74 million, which increased by \$40,000.
- Culture - Library** funding represents the County's contribution to Greensboro, High Point, Gibsonville, and Jamestown. The allocation to Greensboro (\$1,697,481) and High Point (\$609,483) are based upon an update to the per capita funding formulas of \$5.50 per capita and associated populations and represent an increase of \$22,842. Allocations to both Gibsonville and Jamestown remained unchanged. The long-term model anticipated increases to the per resident charge, but the last two fiscal years have maintained the contribution at \$5.50 per resident.
- Parks and Recreation** increased by \$189,000 associated with resuming the major equipment plan to replace end of life equipment. See the Major Equipment Plan for more details. One (1) additional position is included to support providing administrative support at Bur-Mill park. Bur-Mil Park is a high-use public facility within Guilford County. Administrative functions are currently handled by part-time staff. This addition of one full-time administrative position will provide consistent support, reduce workload strain, and improve internal operations. The position will support daily park functions and help meet increasing service demands.
- Economic Development & Assistance** represents incentive grants resulting from recent economic development successes. The County awards economic incentive agreements to companies making significant investments in capital infrastructure and/or job creation. The budgeted funding represents awards with signed contracts and demonstrated progress in meeting contract requirements.

# Strong Community Summary

- **Emergency Services** increased by \$4.8 million associated with:
  - Additional 24 EMS positions to support peak unit demand and improve associated response times, including financing the purchase of four (4) new ambulances to avoid utilizing end-of-life equipment that was scheduled for replacement (\$2.1 million /\$0.5 million of county funds).
  - Replace of end-of-life cardiac monitors and equipment, replacing stretchers and stair chairs, and other vital emergency services equipment (\$2.0 million of County funds). This budget continues the financing plan authorized by the Board to replace end of life public safety radios.
  - Resuming the technology plan resulted in an increase of \$0.18 million.
  - Operating expenses may increase up to \$0.45 million associated with the GM911 contract with the City of Greensboro.
  - As a change between the recommended and adopted budget, the Board shifted GM911 costs and radio maintenance expenses from Rural Fire Districts back to Emergency Services.
- **Law Enforcement** increased by \$11.3 million, primarily associated with:
  - A \$6.0 million increase in personnel associated with a mid-year action to increase the starting pay for Deputy Sheriff's and Detention Officers to the 60<sup>th</sup> percentile of the market.
  - Core public safety requests from the Sheriff's Office including replacement of computers to maintain Criminal Justice Information Service (CJIS) compliance (\$1.0 million of County funds), jail management and records systems (\$2.5 million of County funds), and replacement of core Mobile Command/SERT vehicles (\$1.125 million of County funds, financed over 4 years), and other vital major equipment including firearms (\$0.5 million of County funds)
  - Increases in the operating budget include facility repairs (\$0.25 million), utilities based on prior year actuals (\$0.1 million) and increases in the food services contract and jail medical services contract (\$0.2 million).
  - The Board of Commissioners added increases in funding for the following programs: Radio Smart Programming (\$123,750), Real Time Crime Software (\$32,500) and to the Re-entry Program (\$75,000).
- **Security** increased by \$0.5 million associated with evaluating contract services and county provided services to determine the proper balance and optimize contracted services and to support up to 25 security positions, staggered throughout the fiscal year. An additional \$0.2 million is included to replace end-of-life personal protective gear. Costs reduction associated with five (5) positions that were moved to Behavioral Health (\$0.5 million).
- **Planning and Development** increased by \$0.1 million associated with the Board adding a Water Quality Specialist as a change between the recommended and adopted budget.
- All departments include annual increases associated with a performance-based merit program, state retirement increases, and the full-year impact of the FY2025 merit program. These will increase a department's budget on average by 4%.

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# Quality Government Summary

Quality Government encompasses internal services departments that are the foundation through which the county provides services and support to our residents. Among many other duties, these departments ensure responsible management of county assets, organizational adherence to state and national laws, hiring and retaining an effective and high-quality workforce, and sound fiscal operation.

## Quality Government

*Guilford County is a fiscally-sound **Quality Government** that promotes transparency, equity, accountability, and efficiency, meaning our government is a trusted and inclusive partner that is genuinely engaged with and reflective of our community. We are a highly sought-after organization that values and supports a high-performing, professional, thoughtful, and innovative workforce where our team members are excited to work. We provide data-informed, high-quality strategic leadership that supports resilient and sustainable services while optimizing and safeguarding the public's assets. Guilford County is a community of firsts and is regularly recognized for its unique and effective programs. Our team members and residents enjoy safe public facilities that meet the service, access, and technological needs of our community.*

- Commissioners
- Budget & Management
- Clerk to the Board
- Communications
- County Administration
- County Attorney
- Elections
- Facilities
- Finance
- Fleet Operations
- Human Resources
- Information Technology
- Internal Audit
- Small Business and Entrepren.
- Register of Deeds
- Risk Management
- Tax

## Budget Summary

	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2026 Adopted	vs. FY2025 Adopt (\$)	vs. FY2025 Adopt (%)
<b>Revenues</b>	<b>\$12,048,671</b>	<b>\$11,137,254</b>	<b>\$11,244,014</b>	<b>\$11,733,693</b>	<b>\$596,439</b>	<b>5%</b>
Federal/State Funds	25,765	25,600	25,600	37,600	-	-
Other Revenues	7,177,888	5,081,867	5,081,867	5,080,917	(950)	-
User Charges	4,845,018	5,749,268	5,749,268	6,351,556	602,288	10%
Appropriated Fund Balance	-	280,519	387,279	263,620	(16,899)	(6%)
<b>Expenses</b>	<b>\$73,956,948</b>	<b>\$75,945,904</b>	<b>\$77,826,496</b>	<b>\$81,489,399</b>	<b>\$5,543,495</b>	<b>7%</b>
Personnel	50,244,187	52,877,507	52,697,839	56,253,806	3,376,299	6%
Operating	20,273,125	22,618,397	24,482,862	23,763,693	1,145,296	5%
Capital Outlay	2,829,159	-	923,792	21,900	21,900	100%
Human Services Assistance	875	-	3,000	-	-	-
Debt Service	3,864	-	-	-	-	-
Transfers Out & Other	605,738	450,000	(280,997)	1,450,000	1,000,000	100%
<b>County Funds</b>	<b>\$61,908,277</b>	<b>\$64,808,650</b>	<b>\$66,582,482</b>	<b>\$69,755,706</b>	<b>\$4,947,056</b>	<b>8%</b>

# Quality Government Summary

	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2026 Adopted	vs. FY2025 Adopt (\$)	vs. FY2025 Adopt (%)
County Administration	1,717,921	2,648,756	\$2,745,649	\$2,600,022	(\$48,734)	(2%)
County Attorney	4,540,670	4,842,898	4,770,596	5,242,554	399,656	8%
Commissioners & Clerk to the Board	1,386,416	1,573,322	1,586,893	1,640,514	67,192	4%
Budget & Manag. Services	1,169,225	1,287,223	1,123,413	1,321,681	34,458	3%
Communications	811,109	1,069,006	1,252,983	1,314,233	245,227	23%
Elections	3,705,300	4,190,124	4,140,124	4,091,968	(98,156)	(2%)
Facilities	12,454,403	11,191,538	11,381,937	12,830,321	1,638,783	15%
Finance	4,800,132	5,031,892	5,197,375	5,213,867	181,975	4%
Fleet Operation	1,646,116	800,354	1,424,290	956,315	155,961	19%
Human Resources*	10,856,513	10,922,455	11,097,230	12,254,357	1,331,902	12%
Information Technology	17,082,067	17,433,253	17,909,580	18,320,398	887,145	5%
Internal Audit	880,444	980,840	1,103,340	1,047,734	66,894	7%
Register of Deeds	2,990,544	3,216,769	3,323,529	3,346,051	129,282	4%
Small Business & Entrepreneurship	1,162,998	1,296,960	1,753,420	1,281,972	(14,988)	(1%)
Tax	8,753,092	9,460,514	9,016,137	10,027,412	566,898	6%
	<b>\$73,956,948</b>	<b>\$75,945,904</b>	<b>\$77,826,496</b>	<b>\$81,489,399</b>	<b>\$5,543,495</b>	<b>7%</b>

\*Human Resources includes \$8.0 million for retiree medical benefits.

## Budget Highlights

- **Communications** operating expenses decreased \$0.1 million due to a reduction in one-time expenses needed for the County's website update project. Two communication and public engagement positions located in department were centralized in Communications (\$0.2 million).
- **Elections** revenue increased \$0.4 million due to the anticipation of multiple local municipal elections scheduled to occur in Fiscal Year 2026. Personnel expenses decreased by \$0.3 million for part-time expenses due to the absence of a Presidential Election. Operating expenses include \$300,000 (\$166,390 net other operating reductions) to support facility modifications, including climate-controlled storage improvements for election materials.
- **Facilities'** operating expenses increased \$250,000 to expand janitorial services and maintenance needs in county facilities. A \$1.0 million transfer is programmed to resume the capital plan paused in Fiscal Year 2025 as a budget balancing strategy.
- **Fleet Operations'** operating expenses increased by 24% associated with an increased vehicle fuel allocation (\$75,000) and increased allocation for vehicle repairs (\$75,000).
- **Human Resources** increased in personnel expenses for retiree health benefits for the County's Medicare advantage plan increased by \$1.0 million associated with the Board action taken on November 7, 2024. One (1) position was transfer to Human Resources mid-year in FY2025. An additional \$48,000 is added to support tuition reimbursement.

# Quality Government Summary

- **Information Technology** increased associated with contractual obligations for software and application services (\$0.3 million, offset by reductions within the department). \$2,442,000 is allocated to support cyber security safety and disaster recovery available through ARPA investment earnings and accounted for through a project ordinance. The Recommended Budget also reinstates historical funding amounts for the multi-year technology plan, including an increase of \$233,407 to support replacing end of life hardware, software, and replacement of key operating equipment . More information on current and future technology needs can be found in the *Multi-Year Plans* section of this document.
- **Tax** increased by \$325,000 associated with the Board adding two (2) Commercial Appraisers and one (1) Tax Analyst, offset by an increase in property tax estimates associated with the identifying additional assessed value.
- All departments include annual increases associated with a performance-based merit program, state retirement increases, and the full-year impact of the FY2025 merit program. These will increase a department's budget on average by 4%.

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# Financial Outlook

This annual budget projects expenses over the next fiscal year, July 1, 2025 through June 30, 2026. While current issues and services are the focus of the annual budget, the county must also consider the long-term implications of decisions made each year. The General Fund budget projections on the following pages show at a high level how expenses and revenues may change over the next ten years given current decisions regarding personnel and operating expenses, bond issue plans and repayment requirements, school and community college funding, and major county capital infrastructure needs. The assumptions used to develop these estimates are presented at the bottom of the schedule.

Despite modest changes in overall expense amounts, the ten-year projections indicate a sizable gap between recurring revenues and recurring expenses. The county has relied on fund balance to fill the gap in past adopted budgets. Fortunately, close monitoring of expenses, one-time revenues from state legislative changes, increases in revenues due to historically unprecedented sales tax revenues have allowed the county to add to, rather than use, fund balance over the last several years. Current estimates suggest, however, that the positive variances in expenses and revenues enjoyed in the past will not continue at similar levels in the future. Adjustments to expenses, revisions to capital plans, and/or increases in recurring revenues and/or the property tax rate will be needed to maintain current service levels and complete major infrastructure projects.

Guilford County  
General Fund 10-Year Projection

	FY2024 Actual	FY2025 Adopted	FY2026 Recommended	FY2027 Projected	FY2028 Projected	FY2029 Projected	FY2030 Projected	FY2031 Projected	FY2032 Projected	FY2033 Projected	FY2034 Projected	FY2035 Projected	FY2036 Projected
<b>EXPENSE</b>													
<b>General County Services</b>													
Personnel	279,487,535	291,052,395	310,854,277	323,288,448	336,219,986	349,668,785	363,655,537	378,201,758	393,329,829	409,063,022	425,425,543	442,442,564	460,140,267
Operating	94,166,410	109,449,216	114,536,742	116,827,477	119,164,026	121,547,307	123,978,253	126,457,818	128,986,974	131,566,714	134,198,048	136,882,009	139,619,649
Human Services Assistance	19,525,526	25,288,300	27,687,000	29,071,350	30,524,918	32,051,163	33,653,722	35,336,408	37,103,228	38,958,389	40,906,309	42,951,624	45,099,206
Debt Service	2,303,975	-	-	-	-	-	-	-	-	-	-	-	-
Capital	6,502,561	45,000	3,520,805	3,000,000	3,060,000	3,121,200	3,183,624	3,247,296	3,312,242	3,378,487	3,446,057	3,514,978	3,585,278
	<b>\$401,986,007</b>	<b>\$425,834,911</b>	<b>\$456,598,824</b>	<b>\$472,187,275</b>	<b>\$488,968,930</b>	<b>\$506,388,456</b>	<b>\$524,471,135</b>	<b>\$543,243,281</b>	<b>\$562,732,274</b>	<b>\$582,966,612</b>	<b>\$603,975,957</b>	<b>\$625,791,176</b>	<b>\$648,444,400</b>
<b>Transfers Out &amp; Other Financing</b>													
County Debt	17,605,139	17,663,700	21,346,226	20,650,267	20,929,772	21,214,867	21,505,665	21,802,278	22,104,824	22,413,420	22,728,188	23,049,252	23,376,737
Tax Revaluation	358,750	450,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000
Transfer to County Bldg. Const. Fund	532,195	-	3,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Transfer to Grants Fund	344,893	658,000	906,574	942,837	980,550	1,019,772	1,060,563	1,102,986	1,147,105	1,192,990	1,240,709	1,290,337	1,341,951
Other Transfers	246,324	-	-	-	-	-	-	-	-	-	-	-	-
	<b>\$19,087,301</b>	<b>\$18,771,700</b>	<b>\$26,202,800</b>	<b>\$23,543,104</b>	<b>\$23,860,322</b>	<b>\$24,184,640</b>	<b>\$24,516,228</b>	<b>\$24,855,264</b>	<b>\$25,201,929</b>	<b>\$25,556,410</b>	<b>\$25,918,898</b>	<b>\$26,289,590</b>	<b>\$26,668,688</b>
<b>Education</b>													
GCS - Operating	231,581,214	270,226,073	282,506,000	289,041,139	295,735,357	302,592,543	309,616,686	316,811,869	324,182,277	331,732,197	339,466,023	347,388,255	355,503,505
GCS - Capital	4,500,000	*	-	-	-	-	-	-	-	-	-	-	-
GCS - Honor School Capital (Committed to FB)	-	52,130,000	47,273,000	54,236,052	28,283,578	15,379,434	12,999,652	-	-	-	-	-	-
GCS - Transfer to Debt	39,670,000	37,670,000	4,750,000	43,999,685	71,821,873	86,633,127	90,958,159	117,739,790	155,480,762	160,449,457	153,882,200	147,521,297	141,129,783
<i>GCS - Honor School Capital</i>	-	-	-	-	27,037,195	41,047,755	44,556,080	58,706,847	59,880,984	61,078,604	62,300,176	63,546,179	64,817,103
<i>GCS - Property Tax</i>	34,920,000	32,920,000	-	39,249,685	40,034,678	40,835,372	41,652,079	42,485,121	43,334,823	44,201,520	45,085,550	45,987,261	46,907,006
<i>GCS - Lottery</i>	4,750,000	4,750,000	4,750,000	4,750,000	4,750,000	4,750,000	4,750,000	4,750,000	4,750,000	4,750,000	4,750,000	4,750,000	4,750,000
<i>GCS - Honor School Capital FB</i>	-	-	-	-	-	-	-	11,797,822	47,514,955	50,419,334	41,746,474	33,237,857	24,655,674
GTCC - Operating	18,607,500	19,028,000	19,728,000	19,884,005	20,387,871	20,904,003	21,432,702	21,974,275	22,529,037	23,097,310	23,679,426	24,275,723	24,886,548
GTCC - Capital	1,550,000	-	1,550,000	1,550,000	1,550,000	1,550,000	1,550,000	1,550,000	1,550,000	1,550,000	1,550,000	1,550,000	1,550,000
GTCC - Transfer to Debt	10,010,000	10,010,000	10,210,200	10,414,404	10,622,692	10,835,146	11,051,849	11,272,886	11,498,344	11,728,310	11,962,877	12,202,134	12,446,177
	<b>\$305,918,714</b>	<b>\$389,064,073</b>	<b>\$364,467,200</b>	<b>\$419,125,284</b>	<b>\$428,401,371</b>	<b>\$437,894,253</b>	<b>\$447,609,048</b>	<b>\$469,348,819</b>	<b>\$515,240,419</b>	<b>\$528,557,275</b>	<b>\$530,540,526</b>	<b>\$532,937,410</b>	<b>\$535,516,013</b>
<b>TOTAL EXPENSE</b>	<b>\$726,992,022</b>	<b>\$833,670,684</b>	<b>\$847,268,824</b>	<b>\$914,855,663</b>	<b>\$941,230,623</b>	<b>\$968,467,348</b>	<b>\$996,596,412</b>	<b>\$1,037,447,364</b>	<b>\$1,103,174,622</b>	<b>\$1,137,080,297</b>	<b>\$1,160,435,380</b>	<b>\$1,185,018,176</b>	<b>\$1,210,629,101</b>
% Change	--	14.7%	1.6%	8.0%	2.9%	2.9%	2.9%	4.1%	6.3%	3.1%	2.1%	2.1%	2.2%
<b>REVENUE</b>													
Property Tax	522,928,959	530,850,000	542,425,000	555,985,625	569,885,266	584,132,397	598,735,707	613,704,100	629,046,702	644,772,870	660,892,192	677,414,496	694,349,859
Sales Tax	99,356,079	102,750,000	102,750,000	102,750,000	106,901,100	109,039,122	111,219,904	113,444,303	115,713,189	118,027,452	120,388,001	122,795,761	125,251,677
Intergovernmental Revenues	81,929,408	92,085,000	93,884,000	97,235,618	100,706,888	104,302,080	108,025,620	111,882,088	115,876,230	120,012,962	124,297,373	128,734,735	133,330,510
User Charges	52,744,223	50,570,961	54,100,000	55,182,000	56,285,640	57,411,353	58,559,580	59,730,771	60,925,387	62,143,895	63,386,773	64,654,508	65,947,598
Other Revenues	32,370,549	19,465,000	22,580,000	26,705,800	26,972,858	27,242,587	27,515,012	27,790,163	28,068,064	28,348,745	28,632,232	28,918,555	29,207,740
Transfers from Other Funds	-47,073,859	-	583,824	-	-	-	-	-	-	-	-	-	-
Restricted Fund Balance	-	4,745,000	9,177,838	4,745,000	4,745,000	4,745,000	4,745,000	4,745,000	4,745,000	4,745,000	4,745,000	4,745,000	4,745,000
Recurring Fund Balance	-	33,204,723	17,868,162	17,800,000	17,800,000	17,800,000	17,800,000	17,800,000	17,800,000	17,800,000	17,800,000	17,800,000	17,800,000
Honor School Capital Fund Balance	-	-	3,900,000	-	-	-	-	11,797,822	47,514,955	50,419,334	41,746,474	33,237,857	24,655,674
	<b>\$742,255,359</b>	<b>\$833,670,684</b>	<b>\$847,268,824</b>	<b>\$860,404,043</b>	<b>\$883,296,752</b>	<b>\$904,672,539</b>	<b>\$926,600,824</b>	<b>\$960,894,246</b>	<b>\$1,019,689,527</b>	<b>\$1,046,270,257</b>	<b>\$1,061,888,045</b>	<b>\$1,078,300,913</b>	<b>\$1,095,288,058</b>
<b>Revenues Less Expenses</b>	<b>\$15,263,337</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$54,451,620)</b>	<b>(\$57,933,871)</b>	<b>(\$63,794,809)</b>	<b>(\$69,995,588)</b>	<b>(\$76,553,118)</b>	<b>(\$83,485,094)</b>	<b>(\$90,810,040)</b>	<b>(\$98,547,336)</b>	<b>(\$106,717,263)</b>	<b>(\$115,341,044)</b>
<b>Gap to Start Each Fiscal Year</b>				<b>(\$54,451,620)</b>	<b>(\$3,482,252)</b>	<b>(\$5,860,938)</b>	<b>(\$6,200,779)</b>	<b>(\$6,557,530)</b>	<b>(\$6,931,977)</b>	<b>(\$7,324,945)</b>	<b>(\$7,737,296)</b>	<b>(\$8,169,927)</b>	<b>(\$8,623,781)</b>

Assumes revenue neutral, pending BoCC policy decision

Assumes revenue neutral, pending BoCC policy decision

<b>ASSUMPTIONS</b>	
Expenditure Category	Annual Growth Rate
Personnel	4.0%
Operating Expenses	2.0%
Human Services Assistance	5.0%
Capital	2.0%
Debt	Based on debt schedule
Tax Revaluation Fund	Flat
Transfer to County Bldg. Const. Fund	Flat
Other Transfers	2.0%
Education - Operating	% of Property and Sales Tax annual growth
Education - Capital and Debt	Based on funding model

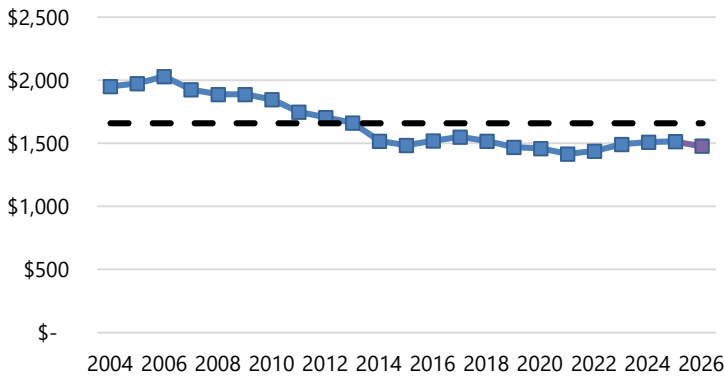
# Financial Outlook

## Guilford County Budget – A Historical View

The graph below shows Guilford County’s total General Fund adopted expenditures per resident since FY2004, adjusted to 2024 dollars using the Government Consumption Expenditures and Gross Investment: State and Local (Implicit Price Deflator). Adjusted for inflation, the County’s purchasing power per person is less than in 2004. By adjusting for inflation, we can accurately compare the real value of expenditures and revenues from different periods and make informed decisions about budgeting and spending priorities. Normalizing for inflation also helps to ensure that the budget reflects the true economic conditions and trends, rather than simply reflecting the effects of inflation. Ultimately, presenting a budget normalized for inflation is essential for ensuring transparency, accuracy, and effective fiscal management.

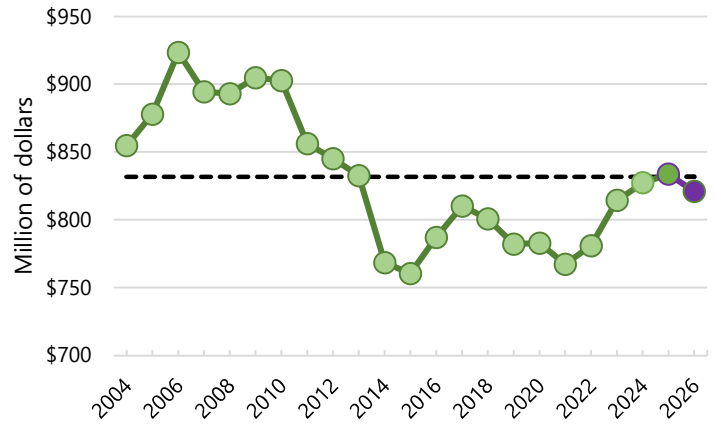
### Adopted General Fund Budget by Fiscal Year (per capita)

Measured in 2025 dollars (adjusted for inflation) & excluding reserve for Future Education Capital (GO bond referendum) & including restricted sales tax from Debt Service Fund



### Adopted General Fund Budget by Fiscal Year

Measured in 2025 dollars (adjusted for inflation) & excluding reserve for Future Education Capital (GO bond referendum) & including restricted sales tax from Debt Service Fund



**Apples to apples?** Presenting a budget normalized for inflation allows us to compare the real purchasing power of money over time. Inflation erodes the value of money, meaning the same dollar buys fewer goods and services in the future. Adjusting for inflation ensures an accurate comparison of expenditures and revenues across different periods, reflecting true economic conditions rather than inflation’s effects.

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# Education Summary

## A County's Role in Funding Education

Although public education is primarily a responsibility of the state, and most funding is provided by the state directly to GCS, charter schools, and GTCC, all counties are required to fund certain operating and capital expenses for local public schools and community college systems. North Carolina counties, including Guilford County, appropriate a substantial portion of their budget to support Education programs.

For public school systems, the General Statutes require that the following categories be provided for mainly from local funds: buildings, furniture, and apparatus; garage and maintenance equipment for school buses; liability insurance; maintenance of plant; site acquisition; furnishing of superintendent's office; school building supplies; and water supply and sewerage facilities. Part of the local allocation is also shared with charter schools based on the average per pupil budget. For community college systems, counties are required to fund maintenance and repairs to buildings and equipment, rent, utilities, costs of custodians, insurance, legal fees, grounds maintenance, land acquisition, facility construction, vehicles and vehicle maintenance.

Counties may provide additional funds within the financial resources and consistent with the fiscal policies of the Board of County Commissioners to support the educational goals and policies of the state and local board of education. Once appropriated by the Board of County Commissioners, the Guilford County Board of Education chooses how these funds are prioritized, including how much to allocate to its personnel, capital needs and other expenses. Guilford County faces significant revenue limitations and competing community needs because the county ranks 54<sup>th</sup> out of 100 counties in taxable property per capita and has a higher-than-average Medicaid eligibility rate. Despite these challenges, the Public School forum of North Carolina ranks Guilford County ninth statewide in allocated education funding relative to its ability to pay. This commitment reflects a choice to maximize education investment, despite having fewer available resources than other counties.

2024 Taxable Property Per Capita		2023 Medicaid % of Population		NC Public School Forum (2023 Data)	
Rank	County	Rank	School LEA	Rank	School LEA
9	Mecklenburg	6	Wake	9	Guilford
21	Buncombe	9	Union	10	Johnston
25	Wake	15	Buncombe	16	Cumberland
31	Union	18	Cabarrus	20	Forsyth
34	Durham	22	Durham	37	Cabarrus
52	Cabarrus	30	Johnston	38	Durham
54	Guilford	31	Mecklenburg	46	Union
60	Forsyth	45	Forsyth	72	Wake
61	Johnston	53	Guilford	79	Buncombe
96	Cumberland	79	Cumberland	83	Mecklenburg

A lower value represents higher taxable property values.	A lower rank value represents a lower % of population	A lower rank value represents a higher funding effort
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# Education Summary

For community college systems, counties are required to fund maintenance and repairs to buildings and equipment, rent, utilities, costs of custodians, insurance, legal fees, vehicles and vehicle maintenance, grounds maintenance, land acquisition, and facility construction. Guilford County appropriates a substantial amount of funding for other items beyond the legal mandates. For instance, the County provides funds for educator salary supplements to encourage teachers to work in Guilford County and locally-funded teaching positions to respond to local needs not provided for in the funding received from the state.

	FY2024 Adopted	FY2025 Adopted	FY2026 Adopted	vs. FY2025 Adopt. (\$)	vs. FY2025 Adopt. (%)
Education – Operating	\$278,833,573	\$289,254,073	\$302,234,000	\$12,979,927	4%
Education – Capital	8,050,000	10,000,000	51,550,000	41,550,000	416%
Education - Debt	87,863,366	109,518,303*	98,260,789	(11,257,514)	(10%)
Education – Honor School Capital	51,100,000	52,130,000	47,273,000	(4,857,000)	(9%)
Fines and Forfeitures	4,000,000	4,000,000	4,000,000	\$0	0%
	<b>\$429,846,939</b>	<b>\$464,902,376</b>	<b>\$503,317,789</b>	<b>\$38,415,413</b>	<b>8%</b>

The FY2026 budget allocates \$503,317,789 across all funds to support Guilford County Schools (GCS), local charter schools (included in the GCS allocation), and Guilford Technical Community College (GTCC), including debt service on voter-approved bonds for school and college facilities. This amount includes \$391.9 million in county funds. Revenues to support education funding include lottery proceeds, investment earnings, federal subsidies on previous bond programs, and bond premium to support interest payments on the issued voter approved debt of \$300 million issued in FY2020 and FY2024 and the \$570 million issued in FY2025. The budget includes \$47,273,000 to support future debt service and capital needs associated with the \$2.0 billion in voter approved bonds.

School System Name	PPA	RANK
Orange County Schools	\$ 6,195	1
Chapel-Hill/Carrboro City Schools	\$ 5,532	2
Dare County Schools	\$ 5,467	3
Chatham County Schools	\$ 5,056	4
Charlotte-Mecklenburg County Schools	\$ 4,242	5
Brunswick County Schools	\$ 4,168	6
Transylvania County Schools	\$ 4,098	7
Wake County Schools	\$ 4,035	8
Asheville City Schools	\$ 4,031	9
Guilford County Schools	\$ 3,950	10
Buncombe County Schools	\$ 3,876	11
New Hanover County Schools	\$ 3,873	12
Hyde County Schools	\$ 3,813	13
Warren County Schools	\$ 3,515	14
Carteret County Schools	\$ 3,459	15
Pamlico County Schools	\$ 3,401	16
Watauga County Schools	\$ 3,334	17
Franklin County Schools	\$ 3,236	18
Forsyth County Schools	\$ 3,232	19
Northampton County Schools	\$ 3,145	20

## Did you know?

The NC Department of Public Instruction puts out data each year that shows a County's rank in Per Pupil Appropriations (PPA). The table to the left shows the local appropriations from Table 30 from NC DPI's Statistical Profile and subtracts out Supplemental Taxes for Education that certain counties have authorized through an additional sales tax (Table 31). Those figures show Guilford County is in the top 10 statewide, including in line with counties with larger tax bases and higher median incomes.

# Education Summary

## Guilford County Schools

Guilford County provides approximately 37% of the operating budget for Guilford County Schools. Almost 82% of the operating budget for GCS support salaries and benefits. The Board of Education approved a funding request to the Board of Commissioners on April 18, 2025, requesting \$43.8 million in increased operating support to fund annual increases, teacher supplements, and classified employee pay increases.

The local operating funds from Guilford County can be used to pay for local enhancements, such as extra teaching positions to reduce class sizes, teacher and staff salary supplements, and other programs and services in response to unique local needs. Please see the Guilford County Schools website for more details about the school system and its services. Once appropriated by the Board of County Commissioners, the Guilford County Board of Education chooses how these funds are prioritized, including how much to allocate to its personnel, capital needs and other expenses. The following table shows how the Board of Education allocates the requested funding across purpose and function.

Purpose	Function	FY2025 Adopted	FY2026 Requested
<b>Instructional Services</b>	Regular Instructional Services	80,561,065	93,890,488
	Special Populations Services	11,287,740	12,673,869
	Alternative Programs and Services	5,254,701	5,488,439
	School Leadership Services	21,047,476	23,864,502
	Co-Curricular Services	5,476,319	5,489,195
	School-Based Support Services	15,875,622	17,061,659
<b>System-Wide Support Services</b>	Support and Development Services	4,190,400	5,160,315
	Special Population Support and Development Services	2,591,289	2,562,230
	Alternative Programs and Services Support and Development Services	395,776	475,614
	Technology Support Services	11,767,939	14,681,869
	Operational Support Services	55,728,799	61,082,040
	Financial and Human Resource Services	9,610,214	9,494,144
	Accountability Services	3,361,866	4,003,607
	System-wide Pupil Support Services	3,191,329	7,077,254
	Policy, Leadership and Public Relations Services	6,798,635	7,755,772
<b>Ancillary Services</b>	Community Services	8,389	8,389
	Nutrition Services	28,804	29,388
<b>Non-Programmed Charges</b>	Payments to Other Governmental Units	39,248,112	46,818,344
	Interfund Transfers	717,588	717,588
		<b>\$277,142,063</b>	<b>\$318,334,705</b>

The following definitions for each function are provided by the [NC Department of Instruction](#).

Instructional Services	
<b>Regular Instructional Services</b>	Cost of activities that provide students in grades K-12 with learning experiences to prepare them for activities as workers, citizens, and family members. They include costs of those individuals responsible for providing school curriculum development and coordination as well as lead teachers for regular instructional services.
<b>Special Populations Services</b>	Costs of activities for identifying and serving students (in accordance with state and federal regulations) having special physical, emotional, or mental impediments to learning. Also included are those students identified as needing specialized services such as limited English proficiency and gifted education. They include costs of those individuals responsible for providing school curriculum development and coordination as well as lead teachers for special populations' services.

# Education Summary

<b>Alternative Programs and Services</b>	Costs of activities designed to identify students likely to be unsuccessful in traditional classrooms and/or to drop out and to provide special alternative and/or additional learning opportunities for these at-risk students. They include costs of those individuals responsible for providing school curriculum development and coordination as well as lead teachers for alternative programs and services. Programs include summer school instruction, remediation, alcohol and drug prevention, extended day, services to help keep students in school, as well as alternative educational settings, instructional delivery models, and supporting services for identified students.
<b>School Leadership Services</b>	Costs of activities concerned with directing and managing the learning opportunities for students within a particular school. These activities also include the work of clerical staff, in support of the teaching and leadership functions
<b>Co-Curricular Services</b>	Costs of school-sponsored activities, under the guidance and supervision of LEA staff, designed to motivate students, provide enjoyable experiences, and assist in skill development. Co-curricular activities normally supplement the regular instructional program and include such activities as band, chorus, choir, speech, and debate. Also included are student-financed and managed activities such as clubs and proms.
<b>School-Based Support Services</b>	Costs of school-based student and teacher support activities to facilitate and enhance learning opportunities for students. These include the areas of educational media services, student accounting, guidance services, health, safety and security support services, instructional technology services, and unallocated staff development.
<b>System-wide Support Services</b>	
<b>Support and Development Services</b>	Cost of activities that provide program leadership, support, and development services for programs providing students in grades K-12 with learning experiences to prepare them for activities as workers, citizens, and family members (Not included are program leadership, support and development services for programs designed to improve or overcome physical, mental, social and/or emotional impediments to learning.)
<b>Special Population Support and Development Services</b>	Costs of activities to provide program leadership, support, and development services primarily for identifying and serving students (in accordance with state and federal regulations) having special physical, emotional, or mental impediments to learning. Also included are support and development services for those students needing specialized services such as limited English proficiency and gifted education. These programs include pre-kindergarten, elementary, and secondary services for the special populations.
<b>Alternative Programs and Services Support and Development Services</b>	Costs of activities to provide program leadership, support, and development services for programs designed to identify students likely to be unsuccessful in traditional classrooms and/or to drop out and to provide special alternative and/or additional learning opportunities for these at-risk students. Costs related to state Assistance Teams are also included here. Programs include summer school instruction, remediation, alcohol and drug prevention, extended day, services to help keep students in school, as well as alternative educational settings, instructional delivery models, and supporting services for identified students.
<b>Technology Support Services</b>	Costs of central based activities associated with implementing, supporting and maintaining the computer hardware, software, peripherals, technical infrastructure which provide technology system services to the LEA. Also included is the development and implementation of technological systems, and technology user support services for the LEA.
<b>Operational Support Services</b>	Costs of activities for the operational support of the school system such as printing and copying services, communication services, utility services, transportation of students, facilities, planning and construction, custodial and housekeeping services, maintenance services, and warehouse and delivery services.
<b>Financial and Human Resource Services</b>	Costs of activities concerned with acquisition, management, reporting and protection of financial resources; and with recruitment, retention, placement, and development of human resources for the LEA.
<b>Accountability Services</b>	Cost of activities concerned with the development, administration, reporting and analysis of student progress. This area includes the testing and reporting for student accountability, such as end of grade and end of course testing, disaggregation, analysis, and reporting of school and student performance. This area also includes the planning, research development and program evaluation costs of the school system.
<b>System-wide Pupil Support Services</b>	Costs of activities that provide program leadership, support, and development services for system-wide pupil support activities for students in grades K-12. These areas include educational media support, student accounting support, guidance support, health support, safety and security support, and instructional technology support system-wide services.
<b>Policy, Leadership and Public Relations Services</b>	Costs of activities concerned with the overall general administration of and executive responsibility for the entire LEA.
<b>Ancillary Services</b>	
<b>Community Services</b>	Costs of activities which are not directly related to the provision of educational services in an LEA. These include services such as community recreation activities, civic activities, and community welfare activities provided by the LEA
<b>Nutrition Services</b>	Costs of activities concerned with providing food service to students and staff in a school or LEA including the preparation and serving of regular and incidental meals, or snacks in connection with school activities.
<b>Non-Programmed Charges</b>	
<b>Payments to Other Governmental Units</b>	Include payments to other LEAs or governmental units, which are generally for tuition and transportation for services rendered to pupils residing in the paying LEA
<b>Interfund Transfers</b>	Include transfers of funds from one fund to another fund in an LEA

# Education Summary

## Guilford County Schools

- A total local current expense (operating budget) of \$282,506,000, an increase of \$12,279,927
  - Of the above sum, a total of \$4,800,000 is allocated by purpose and function as defined by NCGS 115C-426 and as authorized by NCGS 115C-429(b) and further described as follows:
    - Of the Purpose and Function allocation, a sum of \$3,000,000 (total) is allocated using the following purpose categories with an intent that the funds be used to increase classified worker wages:
      - Purpose Number 5000 Instructional Services
      - Purpose Number 6000 Supporting Services
      - Purpose Number 7000 Ancillary Services
    - Also, of the Purpose and Function allocation, a sum of \$1,800,000 is allocated for Purpose Number 5800: School Based Support Services with an intent that funds be used to benefit safety and security to include scanners, emergency radios, cameras, and bi-directional amplification systems.
    - Nothing contained in the aforementioned purpose/function designations should be construed to limit Guilford County Schools' ability to allocate non purpose/function funds to categories it deems advisable including those which have already received purpose/function allocations.
  - The Board of Education is directed to provide a monthly report to the Board of Commissioners on how these funds have been used with respect to classified employee pay and safety and security expenses per NCGS § 115C-429(c).
- Funds \$50 million for Category I capital outlay, which will be allocated to individual school ordinances based on the Board of Education's prioritization.
- Voters approved \$2 billion in school bond referendum to address deferred school construction and renovation. The FY2026 budget includes funding to cover debt service for principal, interest, and debt associated costs totaling \$87.9 million. This amount includes first year interest on the \$570 million issuance sold in March 2025. \$47.2 million is set aside to meet future debt service payments.

Year	Operating Budget	Total Operating Change	Capital Budget	Total Capital Change	\$1.7 Billion Bond Plan	School Debt Repayment*	Total School Support	Bonds on Ballot
FY2014	\$177,130,398	-	\$2,000,000	-	-	\$63,969,406	\$243,099,804	-
FY2015	\$179,360,398	\$2,230,000	\$3,770,000	\$1,770,000	-	\$64,440,207	\$247,570,605	-
FY2016	\$183,360,398	\$4,000,000	\$5,000,000	\$1,230,000	-	\$66,296,870	\$254,627,268	-
FY2017	\$188,360,398	\$5,000,000	\$6,000,000	\$1,000,000	-	\$67,514,462	\$261,874,860	-
FY2018	\$195,860,398	\$7,500,000	\$5,000,000	(\$1,000,000)	-	\$74,792,901	\$275,653,299	-
FY2019	\$202,610,398	\$6,750,000	\$6,000,000	\$1,000,000	-	\$73,300,865	\$281,911,263	-
FY2020	\$206,610,398	\$4,000,000	\$6,116,528	\$116,528	-	\$72,214,985	\$284,941,911	-
FY2021	\$209,610,398	\$3,000,000	\$3,116,528	(\$3,000,000)	-	\$67,551,167	\$280,278,093	\$300,000,000
FY2022	\$225,610,398	\$16,000,000	\$4,000,000	\$883,472	-	\$68,526,583	\$298,136,981	-
FY2023	\$244,810,398	\$19,200,000	\$10,000,000	\$6,000,000	\$50,000,000	\$73,884,234	\$378,694,632	\$1,700,000,000
FY2024	\$260,226,073	\$15,415,675	\$6,500,000	(\$3,500,000)	\$51,100,000	\$77,596,398	\$395,442,471	-
FY2025	\$270,226,073	\$10,000,000	\$10,000,000	\$3,500,000	\$52,130,000	\$99,283,288	\$431,639,361	-
<b>FY2026</b>	<b>\$282,506,000</b>	<b>\$12,279,927</b>	<b>\$50,000,000</b>	<b>\$40,000,000</b>	<b>\$47,273,000</b>	<b>\$87,858,186</b>	<b>\$467,637,186</b>	-

# Education Summary

## Paying for \$2.0 Billion in Bonds

The Guilford County Board of Commissioners and Board of Education identified a significant need to address school capital construction. Through a Joint School Capital Facilities Committee, with representatives from both Boards, a master facility study identified deferred capital needs that were prioritized through a master facility plan outlining \$2.0 billion in needed investments. Guilford County voters approved bond referendums of \$300 million in 2020 and \$1.7 billion in 2022.

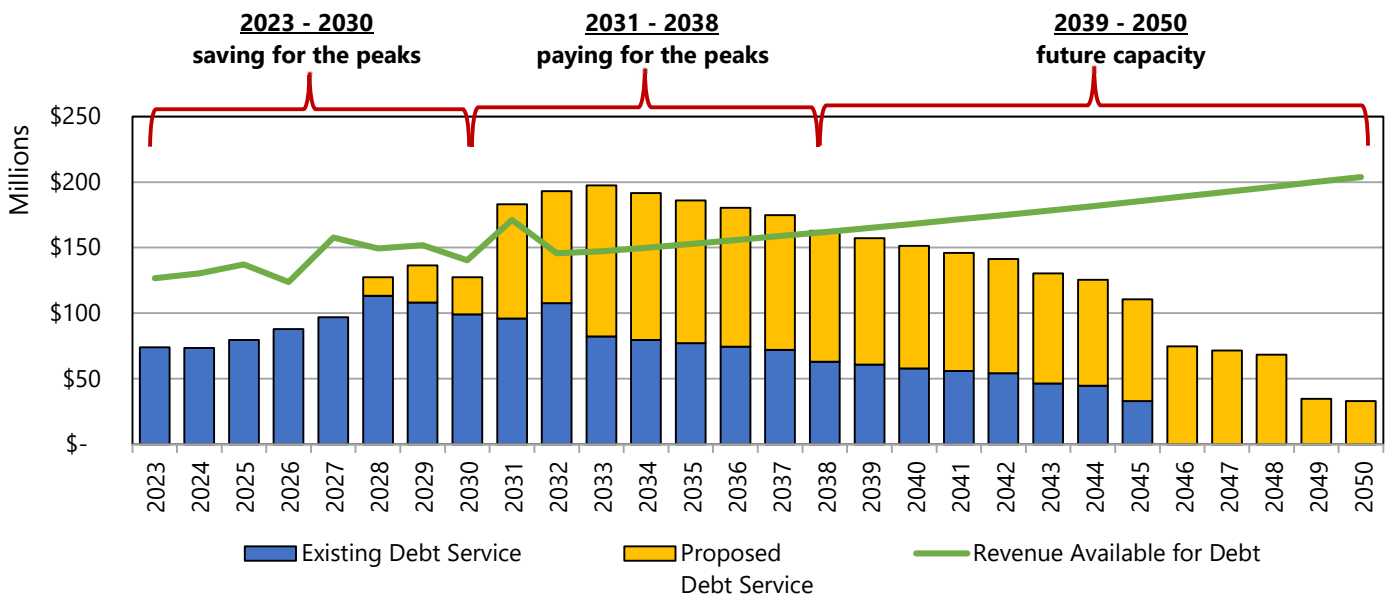
## Joint School Capital Facilities Committee Guiding Principles

These principles were utilized to develop a funding plan to support \$2.0 billion in debt service payments:

1. Address County **current and future capital needs and deferred major maintenance** in a timely manner to provide adequate public facilities and services.
2. Protect County's ability to **provide and enhance other services** for our residents.
3. Design a **stable funding model that fits existing revenue sources** as much as possible.
4. **Reduce overall cost of infrastructure** for our residents by incorporating a more **fiscally conservative "Pay-as-You-Go" model** for construction, renovation, and maintenance.
5. **Limit change in property tax rate** to provide **predictability and stability** for our residents and businesses.

To initiate this plan, the Board of County Commissioners set aside \$50 million a year, which has grown at 2% per year, to pre-fund the future debt service peaks. This action will protect the county's ability to fund other core county services, while creating long-term flexibility to meet school capital needs in a timely manner.

## Annual Debt Repayment for Guilford County Schools



**School Bond Dashboard:** For more information about the status of school projects and to see how the money is being utilized, visit:

<https://www.guilfordcountync.gov/government/countywide-programs-and-initiatives/school-bonds>

# Education Summary

## Guilford Technical Community College

Guilford Technical Community College (GTCC) provides comprehensive instructional programs committed to excellence in teaching and successful student achievement; develops and maintains programs that are responsive to the changing educational and training needs of the people served through basic skills and lifelong learning opportunities; and develops and maintains programs that support and enhance the economic development needs of the local community. For more information about the College, please visit its website.

The Guilford Technical Community College Board of Trustees requested a total budget of \$21,837,000 from Guilford County - \$20,230,000 in operating funds and \$1,607,000 in capital outlay funds. This request is \$2.8 million higher than the current year's budget.

## The FY2026 budget increases investments in Guilford Technical Community College including:

- Increases the operating funding for GTCC by \$700,000 to total \$19,728,000 and restores the capital allocation to \$1,550,000.
- The budget includes a continuation of the debt funding model, equal to \$10,402,603 in General Fund transfers, to support current debt service (principal + interest) and future debt service capacity. The county's total contribution is slightly higher in FY2026 associated with a scheduled decline in federal subsidies revenue in the debt service fund, GTCC will generate capacity towards future bond issuances to align with funding principals in the debt model to limit changes in the property tax rate to provide predictability and stability for our residents and businesses.

Year	Operating Budget	Total Operating Change	Capital Budget	Total Capital Change	College Debt Repayment	Total School Support
FY2014	\$12,397,690	-	\$1,500,000	-	\$11,408,262	\$25,305,952
FY2015	\$13,297,690	\$900,000	\$1,500,000	-	\$11,409,559	\$26,207,249
FY2016	\$14,350,000	\$1,052,310	\$1,500,000	-	\$10,200,064	\$26,050,064
FY2017	\$14,650,000	\$300,000	\$1,500,000	-	\$10,722,431	\$26,872,431
FY2018	\$15,150,000	\$500,000	\$1,500,000	-	\$11,010,770	\$27,660,770
FY2019	\$16,150,000	\$1,000,000	\$1,500,000	-	\$9,974,333	\$27,624,333
FY2020	\$16,650,000	\$500,000	\$1,000,000	(\$500,000)	\$9,805,367	\$27,455,367
FY2021	\$17,100,000	\$450,000	\$550,000	(\$450,000)	\$9,293,645	\$26,943,645
FY2022	\$17,507,500	\$407,500	\$1,550,000	\$1,000,000	\$9,606,204	\$28,663,704
FY2023	\$18,107,500	\$600,000	\$1,550,000	-	\$10,203,991	\$29,861,491
FY2024	\$18,607,500	\$500,000	\$1,550,000	-	\$10,266,968	\$30,424,468
FY2025	\$19,028,000	\$420,500	-	(\$1,550,000)	\$10,235,015	\$29,263,015
<b>FY2026</b>	<b>\$19,728,000</b>	<b>\$700,000</b>	<b>\$1,550,000</b>	<b>\$1,550,000</b>	<b>\$10,402,603</b>	<b>\$31,680,603</b>

# Debt Summary

## Type and Purpose of Current Debt Issues in Repayment

Functional Area	Revenue Sources
<b>Guilford County Schools</b> <ul style="list-style-type: none"> <li>\$87.9 million to support debt service</li> <li>\$47.2 million to support future debt service</li> </ul>	<b>\$4 million</b> in investment earnings on prior issued debt.
	<b>\$32.21 million</b> in restricted sales tax revenues that must be used for school capital debt or school capital. These funds are accounted for in the General Fund.
	<b>\$4.75 million</b> in anticipated lottery fund proceeds.
	<b>\$1.65 million</b> in federal subsidies from prior bond issuances.
	<b>\$34 million</b> in bond premiums to support interest payments on the \$870 million of issued debt and <b>\$11.3 million</b> in appropriated fund balance from prior year issuances.
	Honor school capital funding priority, resulting in an additional set aside in FY25 totaling <b>\$47,273,000</b>
<b>Guilford Technical Community College</b> <ul style="list-style-type: none"> <li>\$10.4 million to support debt service</li> </ul>	<b>\$10.2 million</b> for existing debt and future capacity.
	<b>\$0.19 million</b> in federal subsidies from prior bond issuances.
<b>County</b> (Law enforcement, public health, social services, courts, parks, and other key mandated services) <ul style="list-style-type: none"> <li>\$23.4 million to support debt service</li> </ul>	<b>\$15.28 million</b> in General Fund transfers from property tax revenues.
	<b>\$0.3 million</b> in federal subsidies from prior bond issuances.
	<b>\$6.07 million</b> in transfers from the General Fund for prior and current year vehicle financing.
	<b>\$1.8 million</b> in appropriated fund balance for Motorola radio lease to purchase program.

This budget utilizes \$34 million in General Fund transfer to the debt service fund to use a recurring revenue source to develop a structurally balanced budget in the general fund to restore the utilization of fund balance in prior years. This aligns with the bond model principles to limit change in property tax rate to provide predictability and stability for our residents and businesses. The future modeled transfer will need to be restored to continue moving forward with the current plan to issue the remaining \$1.17 billion.

# Revenue Summary

## Guilford County Revenue by Category

General Fund revenues and appropriated fund balance for FY 2026 total **\$847,268,824** an increase of \$13.6 million, or 1.6%.

The general county-wide property tax rate for FY2026 remains unchanged at \$0.7305 for each \$100 of assessed valuation. In addition to paying the general, county-wide property tax, property owners may pay additional property taxes for fire protection (see the Fire Districts section of this document) or municipal services, depending on where their property is located (residents may contact your municipality for more information).

**73.05¢**  
**Tax Rate**

Nearly nine of every ten dollars of revenue are generated from just three sources – property taxes (64%), federal and state funds (11%), and sales taxes (12%). Other revenues are generated by fees for various services, such as ambulance transportation and medical visits to Public Health clinics, investment earnings, and appropriations of fund balance.

	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2026 Budget	vs FY2025 Adopted (\$)	vs FY2025 Adopted (%)
Property Tax	522,928,959	530,850,000	530,850,000	542,425,000	11,575,000	2%
Sales Tax	99,356,079	102,750,000	102,750,000	102,750,000	-	0%
Federal & State Funds	81,929,408	92,085,000	94,122,150	93,884,000	1,799,000	2%
User Charges	52,744,223	50,570,961	51,570,961	54,100,000	3,529,039	7%
Transfers from Other Funds	(47,073,859)	-	-	583,824	583,824	
Other Revenues	32,370,549	19,465,000	19,779,764	22,580,000	3,115,000	16%
<b>Total Revenue</b>	<b>\$742,255,359</b>	<b>\$795,720,961</b>	<b>\$799,072,875</b>	<b>\$816,322,824</b>	<b>\$20,601,863</b>	<b>2.6%</b>
<b>Fund Balance by Type</b>						
General County Operations	-	\$33,204,723	\$33,204,723	\$17,868,162	\$(15,336,561)	(46%)
Honor School Capital	-	-	-	3,900,000	3,900,000	100%
Restricted/ Assigned	-	4,745,000	4,745,000	9,177,838	4,432,838	93%
Prior Year/Mid-Year	-	-	11,838,669	-	-	-
<b>Total</b>	<b>\$742,255,359</b>	<b>\$833,670,684</b>	<b>\$848,861,267</b>	<b>\$847,268,824</b>	<b>\$13,598,140</b>	<b>1.6%</b>

## Property Tax

The property tax is the largest source of funds for Guilford County. FY2026 property taxes (taxes paid in the year when due) are expected to generate \$539.0 million. Another \$3.4 million will come from payments made for taxes originally due in prior years or associated interest, for a total of \$542.4 million. Each penny of property tax generates about \$7.4 million in additional revenue. The budget is based on a general, county-wide property tax rate of **73.05 cents** for every \$100 of assessed property valuation. This is the same tax rate as FY2025.

# Revenue Summary

## Assessed Value of Taxable Property

Like all North Carolina counties, Guilford County levies a property tax on four general types of property: Real Property (e.g., houses, land); Motor Vehicles/Automobiles; Personal Property (e.g., business machinery, boats) and property held by businesses that is routinely moved among various jurisdictions in the course of normal business, such as property owned by utilities, railroads, and trucking companies (called Public Service property) The total property tax base for next year is estimated to be approximately \$74.7 billion. This reflects the most recent estimates of real values, as well as current projections for personal property, public service property, and motor vehicle values. The projected property tax base is 2.3% higher than the budgeted estimated for FY2025.

Fiscal Year		Tax Rate	Taxable Real Property	Personal Property	Public Service	Total	% Change vs. Prior
2017		75.50	38,131,768,965	8,873,395,357	1,251,027,428	48,206,530,653	
2018	R	73.05	40,538,463,183	8,873,395,357	1,318,902,194	50,730,760,734	5.2%
2019		73.05	40,883,802,365	9,135,848,611	1,325,606,744	51,345,257,720	1.2%
2020		73.05	41,848,205,664	9,572,297,856	1,387,279,848	52,807,783,368	2.8%
2021		73.05	42,661,267,250	10,414,087,347	1,472,135,885	54,547,490,482	3.3%
2022		73.05	43,345,500,019	10,610,140,198	1,372,088,107	55,327,728,324	1.4%
2023	R	73.05	56,535,149,507	11,080,180,107	1,520,018,504	69,135,348,118	24.9%
2024	B	73.05	57,821,737,749	11,556,900,000	1,694,500,000	71,073,137,749	2.8%
2025	B	73.05	58,637,400,000	12,565,700,000	1,793,300,000	72,996,400,000	2.7%
2026	P	73.05	59,906,700,000	12,881,900,000	1,918,700,000	74,707,300,000	2.3%

R: Revaluation B: Budget P: Projected Actual

## Estimating Property Tax Revenues

Property tax revenues are based on the assessed value of property in the county, the tax rate set by the Board of Commissioners, and a collection rate that represents the actual percentage of the total tax levy the county can reasonably expect to collect. When estimating property tax revenues, North Carolina counties must consider the fact that they will not collect 100% of the total taxes billed each year. In Guilford County, the overall collection rate in FY2024 was 99.4%. The overall collection rate for FY2025 is estimated to be around ~99.4%. The collection rate is assumed at 98.75% based on the estimated property tax revenues as a percentage of how much the county would generate if 100% of the tax levy was collected.

$$\begin{array}{l}
 \text{Estimated Property Tax Revenues:} \quad \underline{\$539,000,000} \\
 \text{100\% Tax Levy:} \quad \underline{\$545,748,000}
 \end{array}
 = 98.75\%$$

The following chart highlights how these tax rates compare to other counties in North Carolina:

# Revenue Summary

County	Population	Tax Rate	Median Value of Home	Average Tax Impact
Durham	337,263	0.7987	\$439,152	\$3,508
Wake	1,194,900	0.5135	\$500,320	\$2,569
Mecklenburg	1,162,168	0.4831	\$459,900	\$2,222
Guilford	550,202	0.7305	\$288,697	\$2,109
Forsyth	393,062	0.6778	\$288,994	\$1,959
Alamance	181,097	0.4690	\$277,658	\$1,302
Randolph	146,496	0.5000	\$230,103	\$1,151
Rockingham	92,416	0.5801	\$187,012	\$1,085

Data on median home value from:

<https://www.nar.realtor/research-and-statistics/housing-statistics/county-median-home-prices-and-monthly-mortgage-payment>

Population Estimates – State Demographer:

<https://www.osbm.nc.gov/facts-figures/population-demographics/state-demographer/county-population-estimates/county-population-change-estimates>

## Federal & State Funds

Federal and state funds represent \$93.9 million, or 11% of total revenues in the FY2026 budget. This represents an increase of \$1.8 million, or 2%, from the FY2025 adopted budget, primarily associated with expected reimbursements for existing county programs, as well as expansions in Social Services.

**11%**  
**of General Fund Revenue**

## Human Services Reimbursements and Grants

Most of the federal and state revenues the County receives are used to support Health and Human Services operations (Social Services and Public Health) These departments are responsible for administering state and federal programs and receive outside funds on a reimbursement basis.

## Lottery Funds

The original legislation that established the North Carolina Education Lottery directed 40% of lottery proceeds to counties for local school capital needs, including debt payments on school facilities. Guilford County uses its share of lottery revenues to repay debt on bonds issued to build and renovate school facilities. Several years ago, the state changed the lottery legislation and reduced the amount of money provided to counties. Many counties, including Guilford County, had already approved bonds and issued debt that was to be supported by lottery proceeds. As a result of this unexpected drop in revenue, Guilford County was forced to reduce spending in other areas of operation and increase property taxes to provide resources to replace the lost lottery funds. The budget includes \$4.75 million of lottery revenues. If the original lottery legislation were still in effect, the county's share of lottery revenues would exceed \$10 million.

# Revenue Summary

## Sales Tax

The General Fund includes \$102.75 million in sales tax revenue, or 12% of total General Fund revenue. The State of North Carolina levies a general sales tax of 4.75% on eligible purchases. Counties are authorized to levy general local sales taxes of up to 2.25%, for a combined rate of 7.0% for most purchases (some counties are also authorized to levy an additional 0.50% transit county tax for public transportation). Guilford County levies local sales taxes of 2.0%, for a combined general rate of 6.75%.

**12%**  
**of General Fund Revenue**

Sales tax revenues are collected by the state and later distributed to counties, less an administrative fee. The actual amount of sales tax revenues returned to the local governments in Guilford County depends on several factors, including:

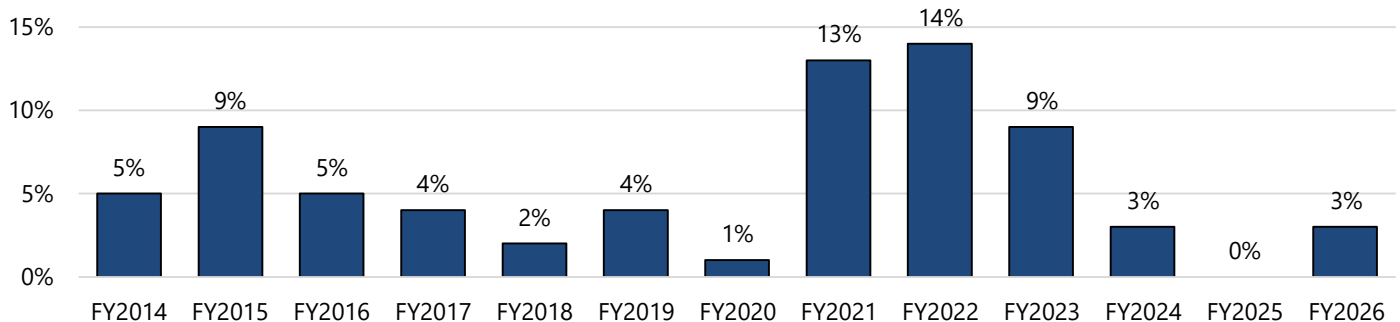
- Guilford County's share of the total state population
- The strength of local collections
- Sales tax performance statewide
- Refund requests submitted by not-for-profit organizations.

Once the total amount of sales tax to be returned to the county is determined by the state, the amount of revenue an individual local government receives is based on the unit's property tax levy compared to the levies for all local units of government during the prior fiscal year (i.e. the *ad valorem distribution method*). This amount varies from year to year as both the assessed values and property tax rates change in various jurisdictions.

## FY 2026 Projections

Sales tax revenues have slowed to historical growth patterns, while sales tax refunds processed for non-profit organizations have exceeded the trend from the previous fiscal years, reducing the revenue received by the county. The FY2026 budget for sales tax of \$102.75 million reflects a 0% increase over the prior year adopted budget and a 3% increase over estimated actual receipts for FY2025 after factoring in a potential loss of \$0.3 million in revenue associated with the ad valorem distribution method based on prior year tax levies.

**Sales Tax Growth over Prior Year Actuals**



# Revenue Summary

## Other Revenues

Other Revenues included in the FY2026 budget total \$22.6 million, or 3% of the General Fund budget. This is a \$3.1 million increase from the FY2025 budget primarily associated with anticipated investment earnings increasing by \$3.0 million.

## User Charges

The FY2026 General Fund budget includes \$54.1 million from fees and other charges, or 6% of the total General Fund budget, an increase of \$3.5 million. The revenue type includes items such as fees for ambulance transportation and medical visits to the Health Department. Most user fees and charges are collected by Public Safety and Human Services departments. Other fees include inspections and permitting charges, fees received from the state for housing out-of-county inmates, fees paid to the Register of Deeds for various documents and transactions, and park fees.

**6%**  
**of General  
Fund Revenue**

A majority of this increase is higher collections of ambulance fees in Emergency Services based on prior trends, additional peak demand units, and renegotiated collection rates with the third-party vendor. Emergency Services fee revenues will also increase because they are set as a percentage of Medicaid & Medicare rates each January. Public Health anticipates additional MedMax funding based on prior year collections. Other fees are tied to external indexes, such as Scrap Tire Recycling, where fees will increase slightly based on the Consumer Price Index.

Additional fee increases are included in the *Fee Schedule*.

# Fund Balance Summary

## Fund Balance Overview

Fund Balance is the money that remains unspent after all budgeted expenditures have been made and all revenues received. Fund Balance is generated when collected revenues exceed actual expenditures and acts as a “savings account” for the County. The North Carolina General Statutes formally define fund balance as:

*“...the sum of cash and investments minus the sum of liabilities, encumbrances, and deferred revenues arising from cash receipts, as those figures stand at the close of the fiscal year next preceding the budget year.”*

## The Importance of Fund Balance

Fund balance is important for several reasons, including:

1. Fund balance provides cash to pay expenditures in the early part of the fiscal year before taxes are collected
2. Fund balance provides a source of funds during the year that can be accessed if significant unplanned expenditures or revenue shortfalls occur.
3. Like a savings account, fund balance may be saved to build a “reserve” that can be used to pay for future large, one-time expenses.
4. It may be used by the Board during the budget process to help fund certain other items in the county budget or when budgeted revenues do not match budgeted expenses

There are five types of fund balance:

- **Non-spendable** – Amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.
- **Restricted** - Amounts are restricted when constraints placed on the use of resources are either (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.
- **Committed** - Amounts are committed when the Board of Commissioners formally places a constraint on the use of the County’s own resources for a particular purpose. A majority vote is required to set aside fund balance for the specific purpose by adoption of an ordinance, and once adopted, the limitation can only be changed or amended with a similar action by the County’s Board of Commissioners.
- **Assigned** - Amounts are assigned when they are constrained by the County’s intent to use for specific purposes, but are neither restricted nor committed. Intent relative to assigned fund balances has been established by actions of the Board of County Commissioners. It includes all remaining positive balances not classified as assigned, restricted, or committed and reported in governmental funds other than the General Fund.
- **Unassigned** - Amounts that have not been restricted, committed, or assigned to specific purposes and are available for appropriation.

Fund Balance Type	Amount
Non-spendable	\$548,037
Restricted	\$85,080,610
Committed	\$144,224,706
Assigned	\$34,101,547
Unassigned	\$70,589,618
<i>Amounts based on ACFR as of June 30, 2024</i>	

# Fund Balance Summary

## FY2026 Appropriated Fund Balance

The General Fund budget includes a fund balance appropriation (from all sources) of \$30.9 million. The amount of fund balance to support general operations was reduced from the FY2025 adopted budget by \$15.4 million to enhance the county's financial resiliency. Other fund balances, which account for the remaining \$9.2 million, include restricted funds that can only be used for specific purposes. As a change between the recommended and adopted budget, the Board added \$3.9 million of prior year investment earnings on the Honor School Capital set-aside.

The budgeted appropriated fund balance includes:

- **\$17,868,162** to support general County operations
- **\$3,900,000** of investment earnings generated in FY24 and FY25 on the Honor School set-aside, utilized to increase the operating budget for Guilford County Schools.
- **\$7,927,445** to offset Public Health expenses in Medicaid and other program areas
- **\$770,696** in Child Support Incentives to maximize use of those funds
- **\$113,013** in Law Enforcement restricted Federal Forfeiture Funds and Unauthorized Substance Abuse Tax Funds, as well as donations for the Explorer Post program.
- **\$263,620** in Register of Deeds (ROD) Automation funds to offset office space renovations. These funds are generated from a state-mandated portion of ROD fees
- **\$60,000** in Family Justice Center (FJC) prior year donations to Camp HOPE and FJC operations
- **\$24,500** in restricted Social Services funds
- **\$18,564** to support roll over of funding for Duke Endowment Grant in Public Health

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# Successful People

Guilford County is made up of thriving Successful People who have equitable access to a range of coordinated social, physical, and behavioral health services and partnerships that meet them where they are to support their life journeys. Our education and credentialing systems produce graduates with high academic achievement and skill levels that allow them to compete successfully in our thriving job market and support themselves and their families. Our residents are healthy, educated, housed and employed throughout their lives. Communities within our county are connected and our residents are engaged, supported and fulfilled.

**Goal 1:** Ensure our social, physical, and behavioral health are coordinated, easily accessed, and effective.

**Goal 2:** Promote and enhance the health of our residents and community.

**Goal 3:** Ensure safety and promote self sufficiency and permanency in the lives of adults, children, and families.

**Goal 4:** Provide a continuum of behavioral healthcare services to improve residents' mental well-being and reduce substance misuse.

**Goal 5:** Support an education and credentialing continuum that produces graduates with high academic achievement and skill levels to successfully compete in the job market

Behavioral Health  
Child Support Services  
Court Services  
Family Justice Center  
Integrated Services

Juvenile Detention  
Health & Human Services: Administration  
Health & Human Services: Public Health  
Health & Human Services: Social Services  
Veterans' Services

# Successful People Summary

Successful People houses critical human support services that our residents rely on and are mandated by the state, including Public Health, Social Services, Child Support, and related care programs. Additional departments, like Veterans' Services, Family Justice Center, and Juvenile Detention Center, demonstrate Guilford County's commitment to providing services above and beyond what is statutorily required.

## Successful People

*Guilford County is made up of thriving **Successful People** who have equitable access to a range of coordinated social, physical, and behavioral health services and partnerships that meet them where they are to support their life journeys. Our education and credentialing systems produce graduates with high academic achievement and skill levels that allow them to compete successfully in our thriving job market and support themselves and their families. Our residents are healthy, educated, housed, and employed throughout their lives. Communities within our county are connected and our residents are engaged, supported and fulfilled*

Behavioral Health  
 Child Support  
 Court Services  
 Family Justice Center  
 Integrated Services  
 Juvenile Detention  
 HHS Administration  
 HHS Public Health  
 HHS Social Services  
 Veterans Services

## Budget Summary

	FY2024 Actuals	FY2025 Adopted	FY2025 Amended	FY2026 Adopted	vs. FY2025 Adopt (\$)	vs. FY2025 Adopt (%)
<b>Revenues</b>	<b>\$91,424,546</b>	<b>\$102,844,606</b>	<b>\$104,671,232</b>	<b>\$110,427,487</b>	<b>\$7,582,881</b>	<b>7%</b>
Federal/State Funds	71,823,093	82,412,633	84,199,601	84,185,680	1,773,047	2%
Other Revenues	2,814,174	3,487,400	3,472,828	3,502,366	14,966	0%
User Charges	16,787,280	12,591,605	12,591,605	13,354,412	762,807	6%
Approp. Fund Balance	-	4,352,968	4,407,198	8,801,205	4,448,237	102%
Transfers from Other Funds	-	-	-	583,824	583,824	100%
<b>Expenses</b>	<b>\$164,525,521</b>	<b>\$182,123,581</b>	<b>\$181,951,617</b>	<b>\$192,853,179</b>	<b>\$10,729,598</b>	<b>6%</b>
Personnel	117,562,845	125,529,911	123,009,789	132,864,580	7,334,669	6%
Operating	27,061,178	31,174,595	32,860,576	31,583,509	408,914	1%
Capital Outlay	378,579	-	822,272	539,000	539,000	100%
Human Services Assistance	19,491,122	25,288,300	25,128,205	27,687,000	2,398,700	9%
Debt Service	32,400	-	-	-	-	-
Transfers Out & Other	(603)	130,775	130,775	179,090	48,315	37%
<b>County Funds</b>	<b>\$73,100,975</b>	<b>\$79,278,975</b>	<b>\$77,280,385</b>	<b>\$82,425,692</b>	<b>\$3,146,717</b>	<b>4%</b>

# Successful People Summary

	FY2024 Actuals	FY2025 Adopted	FY2025 Amended	FY2026 Adopted	vs. FY2025 Adopt (\$)	vs. FY2025 Adopt (%)
Behavioral Health	\$10,377,109	\$10,763,164	\$11,117,773	\$11,437,427	\$674,263	6%
Child Support Enforcement	8,352,371	8,466,987	8,292,526	8,781,603	314,616	4%
Court Services	1,109,110	1,363,487	1,403,487	1,422,894	59,407	4%
Family Justice Center	1,399,554	1,594,928	1,644,928	1,913,153	318,225	20%
HHS Administration	348,724	363,287	481,787	1,496,809	1,133,522	312%
HHS Public Health	50,152,099	55,898,359	54,675,556	56,662,257	763,898	1%
HHS Social Services	88,665,725	98,481,267	99,453,553	105,780,068	7,298,801	7%
Juvenile Detention	3,569,607	4,594,161	4,272,540	4,729,360	135,199	3%
Veteran Services	551,221	597,941	609,467	629,608	31,667	5%
	<b>\$164,525,521</b>	<b>\$182,123,581</b>	<b>\$181,951,617</b>	<b>\$192,853,179</b>	<b>\$10,729,598</b>	<b>6%</b>

## Budget Highlights

- Behavioral Health** operating expenses increased by \$0.1 million associated with the annual contract escalator with Cone Health to provide services at the Behavioral Health Center and movement of five (5) security positions from Security to support the Behavioral Health Center and the Lee's Chapel facility (\$0.5 million).
- Child Support** receives incentive funds based on five key performance metrics that aim to improve program efficiency and effectiveness. Unspent incentive funds can accumulate and be used in future years for eligible expenses (Appropriated Fund Balance). The department plans to spend down the projected fund balance total of \$770,696 to reduce the amount of County funds required to support the program, saving the county approximately \$0.3 million. These amounts will switch to county funding in Fiscal Year 2027.
- Family Justice Center** includes adjustments to grant matches for navigation positions (\$48,000). The Board of Commissioners approved one additional Navigator and \$100,000 funding for Camp Hope.
- HHS Administration** includes three existing CoC Specialist moving to the General Fund (ARPA funded in prior years) and three newly created positions to support becoming the Lead Agency for the Continuum of Care. The Board of Commissioners approved the request to the fund Tenant Education Advocacy Mediation Program for the balance of FY26 after ARPA funds are fully expended (Estimated cost of \$417,912). The department will be supported by a one-time transfer from ARPA investment earnings that total \$583,824. This amount will switch to county funding in Fiscal Year 2027.

# Successful People Summary

- **Public Health** includes four new positions funded with outside revenue sources, or Medicaid maximization funds - CMHRP Social Work III, STI Advanced Practice Provider, Certified Medical Coder, and Community Health Educator I. Five (5) WIC positions added mid-year in FY2024 are eliminated as the anticipated revenue offset did not materialize. An additional 4 positions are eliminated associated with expiring funding. The budget also includes \$0.5 million for a mobile clinic van previously approved by the Board utilizing Medicaid maximization funds.
- **Social Services** increased by \$7.3 million associated with:
  - 26 positions to address assessment/foster care, resulting in a \$2.3 million increase, offset by \$1.15 million in anticipated reimbursement from the State.
  - Eight (8) positions to support Food and Nutrition Assistance (\$0.6 million, offset by \$0.3 million in anticipated reimbursement from the State).
  - Three (3) positions to support Day Care Services which will reduce overtime and allow the department to process applications and recertification more timely (\$0.3 million, fully offset with federal/state funding).
  - \$2 million increase in foster care expenses associated with the number of children in care, placement types, and length of stay.
- **Veteran Services** increased by \$5,000 to continue engagement activities through Veteran events.
- All departments include annual increases associated with a performance-based merit program, state retirement increases, and the full-year impact of the FY2025 merit program. These will increase a department's budget on average by 4%.

# Behavioral Health

## Debra Mack, Behavioral Health

### Department Website

The Behavioral Health Department supports the County’s Behavioral Health Centers. These include the new Behavioral Health Urgent Care (BHUC) center, which specifically addresses the needs of children, adolescents and adults experiencing crises due to mental illnesses, substance use disorders, or intellectual/developmental disabilities. The BHUC is open 24 hours a day, 7 days a week. The Behavioral Health Center also has a 16-bed Facility-Based Crisis (FBC) center for adults that provides pharmacy services, outpatient and peer counseling services. The Centers combine integrated, or whole-person, behavioral and physical healthcare services that are provided by Cone Health.

Behavioral Health provides the following services:

<b>Quadrant A – (\$ N/A)</b>	<b>Quadrant B – (\$11,297,020)</b> <ul style="list-style-type: none"> <li>• Behavioral Health Urgent Care Center</li> <li>• Community-Based Mental Health</li> <li>• Substance Abuse Recovery</li> <li>• Uninsured Youth</li> </ul>
<b>Quadrant C – (\$ N/A)</b>	<b>Quadrant D – (\$140,407)</b> <ul style="list-style-type: none"> <li>• Lee's Chapel</li> </ul>

*\*Net County Funds*

## Strategic Plan Alignment

Service Area	Goal	Initiative
<b>Successful People</b>	Goal 4: Provide a continuum of behavioral healthcare services to improve residents’ mental well-being and reduce substance misuse	4.3 - Open and Operationalize the Behavioral Health Center

# Behavioral Health

## Highlights of Recent Successes

- Hired a Community Engagement Coordinator
- Hosted third annual *Mental Health Rocks: Resource Festival and Block Party* in May 2024.
- Partners with Guilford County Sheriff's office Jail Diversion Housing Pilot Program
- Weekly consultation with the Guilford County Sheriff's office Jail Diversion and Re-entry Jail program to address and remove barriers to ease access for those released from incarceration.
- Monthly collaboration with various Community Base Organization for Mental Health Education/ Mindful Moments.
- Leads collaborative meetings with partners to eliminate gaps between agencies.
- Participate in the quarterly Guilford County Crisis Continuum meeting.
- Member of High Point collaborative (High Point CART and High Point Behavioral Health Advocacy Workgroup)
- Participating in North Carolina Division of Mental Health, Substance Use Services and Development Disabilities (DMH/DD/SUS) focus groups.
- Partnering with HR on the creation of Holistic Employee Wellbeing Program

## Opportunities and Challenges Moving Forward

<b>Opportunities</b> <i>These are factors/dials that can help achieve goals</i>	<b>Challenges</b> <i>These are factors/dials that can prevent the achievement of goals</i>
Performance measures and more structure in contracts with community partners.	Information sharing with external partners
Complete process mapping with Cone Health to identify areas for efficiency in workflow @ GCBHC	Cut in hospital state beds. Cuts in the number of PRTF (Psychiatric Residential Treatment Facility)
Increase provider and consumer participation in annual May Mental Health event.	Decreased funding flow from state to community base services. Decreased mental health resources.
Partner with new Integrated Service Department on Mental Health initiatives.	Mental Health Universal Consent or navigation hub.
Engagement Coordinator develop a tracking system for Customer feedback & responses.	The growing population of those with Sever Persistent Mental Illness (SPMI), who are incarcerated and or unhoused.

# Behavioral Health

## Budget Summary

	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2026 Adopted	vs. FY2025 Adopt (%)
<b>Expenses</b>	<b>\$10,377,109</b>	<b>\$10,763,164</b>	<b>\$11,117,773</b>	<b>\$11,437,427</b>	<b>6%</b>
Personnel	188,496	267,254	548,660	744,577	179%
Operating	10,188,613	10,495,910	10,569,113	10,692,850	2%
<b>County Funds</b>	<b>\$10,377,109</b>	<b>\$10,763,164</b>	<b>\$11,117,773</b>	<b>\$11,437,427</b>	<b>6%</b>

<b>Full-Time Positions</b>	FY2024 Amended	FY2025 Adopted	FY2025 Amended	FY2026 Adopted	vs. FY2025 Adopt
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# of Full-Time Equivalent Positions (FTEs)

3	3	8	8	5
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## Fiscal Year 2026 Budget Discussion

- Personnel expenses increased associated with transferring five security personnel out of the Security department and charging them directly to Behavioral Health’s budget to reflect where the staffing is assigned. This action has no impact on Security operations but helps better align cost centers. The balance of the increase is associated with continuation of a performance-based merit plan, state mandated retirement changes, and a full year impacts of Fiscal Year 2025 personnel adjustments.
- Operating expenses increased 2% (\$0.2 million) associated with a cost escalator built into the contract to operate the Behavioral Health Center. The County also has operating expenses associated with Lee’s Chapel facility until the state provider begins operations in the first half of the fiscal year.

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# Child Support Services

**Rosanne Wiley-Hayes, Director**

[Department Website](#)

Guilford County Child Support Services works to assure that Guilford County children in single-parent households are supported by their non-custodial parents. This effort increases family self-sufficiency, reduces child poverty, and encourages both parents to be involved and committed to their children. Goals for collections and performance measures are set by the state each year and Child Support Services consistently meet and exceed performance targets.

Policy dials include:

- The Board of County Commissioners has not established performance goals, but the County seeks to exceed State of North Carolina and Federal performance metrics. Meeting these metrics results in incentive funding to reinvest into the program. Each year the County receives approximately \$600,000 in incentive funding.

Child Support Services provides the following services:

<b>Quadrant A – (\$ N/A)</b>	<b>Quadrant B – (\$390,212)</b> <ul style="list-style-type: none"> <li>Collection &amp; Distribution of Child Support Payments</li> <li>Enforcement of Court Orders</li> <li>Establishment of Paternity</li> <li>Establishment/Modification of Support Order</li> <li>Location of Non-Custodial Parent</li> </ul>
<b>Quadrant C – (\$ N/A)</b>	<b>Quadrant D – (\$ N/A)</b>

*\*Net County Funds*

## Strategic Plan Alignment

Service Area	Goal
<b>Successful People</b>	Goal 3: Ensure safety and promote self sufficiency and permanency in the lives of adults, children, and families

# Child Support Services

## Key Metrics

Performance Measures	FY23 Actual	FY24 Actual	FY25 Estimated
Paternity Establishment Rate	98.83%	95.80%	98.83%
Cases Under Order <sup>1</sup>	81.72%	83.04%	82.72%
Collection Rate <sup>2</sup>	72.54%	72.77%	70%
Rate of Payment of Arrears <sup>3</sup>	73.54%	73.07%	70%
Total Collections of child support payments	\$33,374,235	\$33,389,800	\$33,374,234

<sup>1</sup>Cases under order represent the percentage of child support cases that have a court order establishing support obligations.

<sup>2</sup> Collection rate represents the percentage of current child support paid.

<sup>3</sup> Rate of Payment of Arrears represents the percentage of cases that received a payment towards an arrears balance.

## Highlights of Recent Successes

- Consolidated Department Call Centers and phone numbers to create a Unified Call Center.
- Reclassified 3 positions to better support administrative staff.
- Successfully migrated to the NC E - Courts filing system.

## Opportunities and Challenges Moving Forward

Opportunities <i>These are factors/dials that can help achieve goals</i>	Challenges <i>These are factors/dials that can prevent the achievement of goals</i>
Technology Advancements – DocuSign, Virtual Customer Kiosk	Temporary suspension of Medicaid & Foster Care Child Support referrals.
Development of community partnerships for re-entry & job readiness	July 2022, a significant shift occurred in the federal guidance for how foster care cases are referred to child support.
Dedicated department paralegal and attorney to support department operations	Inconsistencies with Judicial processing
Adequate building space with training labs	Availability of partners based on business hours
Dedicated law enforcement personnel	

# Child Support Services

## Budget Summary

	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2026 Adopted	vs. FY2025 Adopt (%)
<b>Revenues</b>	<b>\$8,091,180</b>	<b>\$8,038,952</b>	<b>\$8,038,952</b>	<b>\$8,391,391</b>	<b>4%</b>
Federal/State Funds	7,918,565	7,808,782	7,808,782	7,390,525	(5%)
Other Revenues	100,272	155,000	155,000	155,000	-
User Charges	72,343	75,170	75,170	75,170	-
Approp. Fund Balance	-	-	-	770,696	100%
<b>Expenses</b>	<b>\$8,352,371</b>	<b>\$8,466,987</b>	<b>\$8,292,526</b>	<b>\$8,781,603</b>	<b>4%</b>
Personnel	7,790,506	7,857,886	7,657,886	8,203,908	4%
Operating	561,865	609,101	634,640	577,695	(5%)
<b>County Funds</b>	<b>\$261,191</b>	<b>\$428,035</b>	<b>\$253,574</b>	<b>\$390,212</b>	<b>(9%)</b>

	FY2024 Amended	FY2025 Adopted	FY2025 Amended	FY2026 Adopted	vs. FY2025 Adopt
<b>Full-Time Positions</b>					
# of Full-Time Equivalent Positions (FTEs)	98.82	98.82	98.82	98.82	-

## Fiscal Year 2026 Budget Discussion

- Personnel expenses increased associated with continuation of a performance-based merit plan, state mandated retirement changes, and full year impacts of Fiscal Year 2025 personnel adjustments.
- Operating expenses decreased by 5% (\$31,406). The department identified areas to reduce and sought to maximize performance incentive funding.
- The department receives incentive funds based on five key performance metrics that aim to improve program efficiency and effectiveness. Unspent incentive funds can accumulate and be used in future years for eligible expenses (Appropriated Fund Balance). The department plans to spend down the projected fund balance total of \$770,696 to reduce the amount of County funds required to support the program, saving the county approximately \$0.3 million.

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# Court Services

**Rosanne Wiley-Hayes, Child Support/Court Services Director**

## Department Website

Court Services assists in the management of the pretrial inmate population while ensuring public safety by offering factual information to the courts. This key service is achieved by using evidence-based practices of pretrial interviewing and established criteria for release recommendations. The program significantly reduces the cost of maintaining defendants in County detention centers and reduces overall cost to the community. Specific services include first appearance screenings and verifications, determining eligibility for bond-released monitoring, case management, conducting research and coordinating with other Guilford County agencies and community partners (such as, Family Justice Center, Recovery Courts, Mental Health Association of the Triad, and the Reentry Council).

Policy dials include:

- Current goal of same -day first appearance (24 hours)
- Current goal to interview every person, instead of utilizing a public safety risk assessment tool

Court Services provides the following services:

<b>Quadrant A – (\$ N/A)</b>	<b>Quadrant B – (\$ N/A)</b>
<b>Quadrant C – (\$1,282,894)</b> <ul style="list-style-type: none"> <li>• Case Management</li> <li>• First Appearance Screening</li> <li>• Research &amp; Coordination</li> </ul>	<b>Quadrant D – (\$140,000)</b> <ul style="list-style-type: none"> <li>• Pre-Trial CBO Program</li> </ul>

*\*Net County Funds*

## Strategic Plan Alignment

Service Area	Goal
<b>Successful People</b>	Goal 1: Ensure our social, physical, and behavioral health services are coordinated, easily accessed, and effective
	Goal 2: Promote and enhance the health of our residents and community

## Key Metrics

Performance Measures	FY23 Actual	FY24 Actual	FY25 Estimated
Defendants Monitored	26	40	79
Monitored Cases Closed	14	20	33
Case Management – Compliance Closures (Goal 75%)	N/A	70%	86%
# of Jail Days Saved (\$100.00 per day per person)	\$899,900	\$694,500	\$724,700
Files Prepared for First Appearances	6,369	7,247	6,750

# Court Services

Defendants Interviewed for First Appearance	3,682	5,211	4,792
Interview Percentage (Goal 90%)	58%	71%	71%
Recovery Court Referrals made	0	19	173
Domestic Violence Electronic Monitoring Orders	98	181	129
Daily District Court Report	N/A	7,186	8,010

## Highlights of Recent Successes

- Worked with IT to develop a case management system for pre-trial screening for first appearances
- Selected for Targeted Assistance in the Public Safety Assessment by Advancing Pretrial Policy and Research (APPR).
- Successfully established a process and partnership with Recovery Courts to give direct referrals from First Appearance interviews.
- Successfully established a multi-agency partnership with Family Justice Center, Greensboro Police Department and High Point Police Department to ensure that when a violation occurs for the Domestic Violation Electronic Monitoring program, the victim is notified, the violation is processed, and compliance is reestablished, or legal action is taken for the violation.

## Opportunities and Challenges Moving Forward

<b>Opportunities</b> <i>These are factors/dials that can help achieve goals</i>	<b>Challenges</b> <i>These are factors/dials that can prevent the achievement of goals</i>
Expand Case Management program to decrease the number of failures to appears and save county dollars in housing defendants.	Staffing may be stretched to meet the demands of the expansion.
Launch the use of Public Safety Assessment to decrease bias in monitoring eligibility and become more in line with the national standard.	Challenge to get all key stakeholders at the table several times to develop the necessary parameters and matrixes for the assessment to be successful for Guilford County.
Partnership with the Sheriff's Office Jail Diversion program to reach lower-level offenders that may be missed by current monitoring eligibility and Recovery Courts.	Changes in statutes at the State level or higher; which can affect stakeholders' ability to detain or not detain individuals.
Build out resource partnerships to assist clients receive possible medical treatment and other services that could contribute to their success on pretrial and beyond.	Counties still being added to the eCourts system and various bugs which have led to Failure to Appears to no fault of the defendants.
Public Safety Assessment brings more performance measures and new goals.	

# Court Services

## Budget Summary

	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2026 Adopted	vs. FY2025 Adopt (%)
<b>Revenues</b>	<b>\$0</b>	<b>\$360</b>	<b>\$360</b>	<b>\$0</b>	<b>(100%)</b>
Other Revenues	-	360	360	-	(100%)
<b>Expenses</b>	<b>\$1,109,110</b>	<b>\$1,363,487</b>	<b>\$1,403,487</b>	<b>\$1,422,894</b>	<b>4%</b>
Personnel	1,081,647	1,188,483	1,228,483	1,248,907	5%
Operating	27,463	175,004	175,004	173,987	(1%)
<b>County Funds</b>	<b>\$1,109,110</b>	<b>\$1,363,127</b>	<b>\$1,403,127</b>	<b>\$1,422,894</b>	<b>4%</b>

<b>Full-Time Positions</b>	FY2024 Amended	FY2025 Adopted	FY2025 Amended	FY2026 Adopted	vs. FY2025 Adopt
# of Full-Time Equivalent Positions (FTEs)	15.18	15.18	15.18	15.18	-

## Fiscal Year 2026 Budget Discussion

- Personnel expenses increased associated with continuation of a performance-based merit plan, state mandated retirement changes, and full year impacts of Fiscal Year 2025 personnel adjustments.

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# Family Justice Center

## Catherine Johnson, Family Justice Center Director

### Department Website

The Family Justice Center (FJC) is a collaborative of local government and community-based agencies working together under one roof to provide victims of domestic violence, sexual assault, child abuse, stalking, and elder abuse a safe, secure place to receive assistance and access services. The vision and mission of the FJC is to protect the vulnerable, stop the violence, restore hope, and make our community safer by empowering family violence victims to live free from violence and abuse, as well as holding offenders accountable by providing easily accessible, coordinated, and comprehensive services in a single location. The FJC is a nation-wide leader in strategic partnerships and our expertise is sought at the local, state, and national level. Initiatives such as the [High Risk Case Review Teams](#) have won national recognition through NACo Achievement Awards, and the Guilford County FJC coordinates and hosts the Annual NC Family Justice Center & Collaborative Communities Conference.

Policy dials include:

- Level of County funding for positions vs. leveraging grant funding
- Support for Camp Hope, which is currently 100% externally funded.

The FJC provides the following services:

<b>Quadrant A – (\$ N/A)</b>	<b>Quadrant B – (\$ N/A)</b>
<b>Quadrant C – (\$ N/A)</b>	<b>Quadrant D – (\$1,771,153)</b> <ul style="list-style-type: none"> <li>• Camp Hope</li> <li>• Child &amp; Elder Justice Services &amp; Crisis Assessment</li> <li>• Community Engagement, Training &amp; Consultation</li> <li>• Department-Directed Services</li> <li>• Multidisciplinary Team Coordination</li> <li>• Navigation, Hospitality &amp; Coordination Services</li> </ul>

*\*Net County Funds*

## Strategic Plan Alignment

Service Area	Goal	Initiative
<b>Successful People</b>	Goal 3: Ensure safety and promote self-sufficiency and permanency in the lives of adults, children, and families	3.6 - Establish DSS/FJC Protective Services Team

# Family Justice Center

## Key Metrics

Performance Measures	FY23 Actual	FY24 Actual	FY25 Estimated
Survivors Served	12,777	12,909	13,000
Multidisciplinary Team Coordination <i>Number of meetings/Number of attendees</i>	34/517	75/1,122	75/1,122
Camp Hope Participants <i>*program fees covered by donations and local grants</i>	86	110	165
Community Engagement, Training & Consultation Provided	160	170	180

## Highlights of Recent Successes

- Hosted the 6<sup>th</sup> NC Family Justice Center and Collaborative Communities Conference with record-setting 500+ in attendance. This conference is the largest statewide family justice center conference in the country.
- Implemented a Volunteer Court Navigator Program to pair survivors with trained community volunteers who accompany them to court.
- Increased collaboration with County, City, and State Departments, including Domestic Violence Electronic Monitoring (Court Services, Law Enforcement, Court System) and integration of DSS Teams at the FJC (Child Protective Services, Adult Protective Services, and Eligibility Services).
- Statewide leader in elder abuse coordination.
- Largest enrollment of youth participants in Camp HOPE, a specialized camping and mentoring program for youth impacted by abuse. The program includes \$107,433 in donated and local grant funding and 3,000 annual volunteer hours.

## Opportunities and Challenges Moving Forward

Opportunities <i>These are factors/dials that can help achieve goals</i>	Challenges <i>These are factors/dials that can prevent the achievement of goals</i>
Minimal staff turnover since full-time staffing was allocated in 2018.	Child Trauma and Elder Justice Coordinator positions are at capacity.
Partnerships with City Municipals, especially law enforcement, which foster increased media engagement and joint outreach.	Community-based non-profit agencies are experiencing substantial funding cuts from state funding resources, reducing service capacity and increasing staff turnover.
Increased survivor engagement through volunteer opportunities and community outreach.	Increase in DV related homicides and aggravated assaults, which necessitates increased outreach.
National FJC Recognition and Representation.	
Increased staff and partner wellness programs to foster team building and wellbeing.	

# Family Justice Center

## Budget Summary

	FY2024 Actuals	FY2025 Adopted	FY2025 Amended	FY2026 Adopted	vs. FY2025 Adopt (%)
<b>Revenues</b>	<b>\$107,048</b>	<b>\$142,000</b>	<b>\$142,000</b>	<b>\$142,000</b>	<b>0%</b>
Other Revenues	106,280	84,500	84,500	76,500	(9%)
User Charges	767	5,500	5,500	5,500	0%
Approp. Fund Balance	-	52,000	52,000	60,000	15%
<b>Expenses</b>	<b>\$1,399,554</b>	<b>\$1,594,928</b>	<b>\$1,644,928</b>	<b>\$1,913,153</b>	<b>20%</b>
Personnel	1,206,115	1,169,468	1,219,468	1,334,378	14%
Operating	193,570	294,685	294,685	399,685	36%
Transfers Out & Other	(131)	130,775	130,775	179,090	<b>37%</b>
<b>County Funds</b>	<b>\$1,292,506</b>	<b>\$1,452,928</b>	<b>\$1,502,928</b>	<b>\$1,771,153</b>	<b>22%</b>

<b>Full-Time Positions</b>	FY2024 Amended	FY2025 Adopted	FY2025 Amended	FY2026 Adopted	vs. FY2025 Adopt
# of Full-Time Equivalent Positions (FTEs)	12	12	12	13	<b>1</b>
<i>*Currently 13 positions are funded in the General Fund and 3 positions are grant funded</i>					

## Fiscal Year 2026 Budget Discussion

- Personnel expenses increased associated with continuation of a performance-based merit plan, state mandated retirement changes, adjustments to the lapsed salary credit based on vacant positions, and full year impacts of Fiscal Year 2025 personnel adjustments.
- The department has three positions that are paid out of the grants fund. Each grant requires a portion of the total expenses to be supported with County funds. The total transfers to the grant fund increased by 37% (\$48,315).
- The Board of Commissioners approved one additional Navigator and \$100,000 funding for Camp Hope.

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# Health & Human Services Administration

## Victor Isler, Assistant County Manager

### Department Website

Health & Human Services (HHS) Administration includes:

- Direct administrative support to the HHS Director/Assistant County Manager for Successful People (ACM); helps manage HHS-wide and multi-department projects; and provides staff support to the HHS Advisory Committee and other related community initiatives. Additional functions include project management, analytics and process improvement, evaluation and planning, committee and work group facilitation, and reporting and dashboarding to help improve overall transparency, efficiency, and function of HHS in support of the community.
- The Continuum of Care (CoC) program provides administration for the Guilford County Continuum of Care (NC-504), a community-wide team comprised of non-profit, government, faith-based organizations, hospitals, and Guilford County Schools that coordinate the community's policies, strategies, and activities toward ending homelessness in Guilford County. The CoC program's work includes serving as the Collaborative Applicant for Federal Housing & Urban Development (HUD) homeless services grants and coordinating data gathering on the community's homeless population and service use. The CoC program also helps to connect homeless individuals, families, and households that come into HHS and other County departments with appropriate resources in and outside of the County, including other HHS and Successful People programs as well as eviction mediation, temporary sheltering, crisis management, and re-housing services.

HHS Administration provides the following services:

<b>Quadrant A – (\$-)</b>	<b>Quadrant B – (\$-)</b>
<b>Quadrant C – (\$649,657)</b> <ul style="list-style-type: none"><li>• HHS Administration</li></ul>	<b>Quadrant D – (\$85,430)</b> <ul style="list-style-type: none"><li>• Continuum of Care</li></ul>

*\*Net County Funds*

# Health & Human Services Administration

## Strategic Plan Alignment

Service Area	Goal	Initiative
<b>Successful People</b>	Goal 1: Ensure our social, physical, and behavioral health services are coordinated, easily accessed, and effective	1.1 - Develop & Implement a Health & Human Services Comprehensive Strategic Plan
		1.4 - Establish County as CoC Collaborative Applicant & Staffing Support
<b>Strong Community</b>	Goal 2: Work with stakeholders to support a continuum of safe, adequate, and stable housing.	2.1 - Develop & Implement Homelessness Strategic Plan
		2.2 - Provide one-time funding support for CoC Services

## Key Metrics

Performance Measures	FY23 Actual	FY24 Actual	FY25 Estimated
Maintenance/Compliance with State benchmarks and Statutory requirements (MOUs, agreement addenda)	Yes	Yes CAP - CSD	Yes CAP - CSD
# of special and administrative projects actioned to support HHS department operations)	10	37	35
% of HHS Practice and Operational Framework initiatives – On Time/On Track Status	-	-	100%
COC - Crisis navigation clients (households)	49	147	160
COC - Federal & State funds awarded from grant applications	\$2.67M	\$2.67M	\$2.87M
COC - Grant-funded Programs monitored	11	11	11
Weather Response Activations (Cooling Stations/White Flag)	n/a	23	25

# Health & Human Services Administration

## Highlights of Recent Successes

### HHS Admin

- Official designation as an AARP Age Friendly community: Age Friendly Guilford
- Launch of first draft of the HHS Practice and Operational Framework.
- Secured new physician appointments to the Health and Human Services Advisory Board (HHSAC)
- Completed a comprehensive Adult and Aging Services Division process mapping exercise to support anticipated case management system development and integrated service delivery model.

### Continuum of Care

- Created updated monitoring and risk analysis tools for required monitoring of CoC member performance and use of ESG and NOFO grant funds and offered more technical assistance to agencies on identified compliance concerns.
- Made intentional, targeted outreach efforts to agencies and organizations serving under-served and at-risk populations and to agencies who are not currently CoC members but provide covered services.
- Convened inter-local meetings between the County, High Point, and Greensboro and other County departments to coordinate work and services
- Assisted in bringing together a unified winter and summer weather response for the community white flag and cooling station activations.

## Opportunities and Challenges Moving Forward

<b>Opportunities</b> <i>These are factors/dials that can help achieve goals</i>	<b>Challenges</b> <i>These are factors/dials that can prevent the achievement of goals</i>
Admin - Focused efforts toward consolidation and integration activities to streamline the front-end and back-end service delivery experience for residents and staff, respectively.	Admin - System bottlenecks due to factors such as an increase in community needs/demand on existing resources (i.e. Loss of shelter beds in community; environmental or public health related emergencies).
Admin - Consolidated/integrated Training and workforce development activities to improve performance, staff morale, and employee retention.	Admin - Workforce performance concerns surrounding mandated services (i.e. Corrective Action Plan (CAP) for Child Services Division)
COC - Continued outreach, collaboration, and coordination with agencies not previously engaged with the Continuum of Care.	COC - Federal, State, and local policy and/or funding changes related to homelessness and housing assistance that would limit services and eligibility.
COC - Improved accuracy and use of data to assess target populations and services. Data can be used to inform and project service needs, impacts of decisions, and effectiveness of service delivery.	COC – Population needs not aligning with existing CoC capacity: Gaps between services offered in the County and the needs of individuals who need or use those services – for example, types of shelter beds vs. the served population (family, individual, etc.).

# Health & Human Services Administration

## Budget Summary

	FY2024 Actuals	FY2025 Adopted	FY2025 Amended	FY2026 Adopted	vs. FY2025 Adopt (%)
<b>Revenues</b>	<b>\$91,996</b>	<b>\$150,857</b>	<b>\$150,857</b>	<b>\$761,722</b>	<b>405%</b>
Federal/State Funds	91,996	150,857	150,857	177,898	18%
Transfers from Other Funds	-	-	-	583,824	100%
<b>Expenses</b>	<b>\$348,724</b>	<b>\$363,287</b>	<b>\$481,787</b>	<b>\$1,496,809</b>	<b>312%</b>
Personnel	263,656	247,119	362,119	924,909	155%
Operating	85,069	116,168	119,668	571,900	<b>378%</b>
<b>County Funds</b>	<b>\$256,728</b>	<b>\$212,430</b>	<b>\$330,930</b>	<b>\$735,087</b>	<b>246%</b>

# of Full-Time Equivalent Positions (FTEs)	FY2024 Amended	FY2025 Adopted	FY2025 Amended	FY2026 Recommended	vs. FY2025 Adopt
HHS Admin	0.5	0.5	0.5	1.3	<b>0.8</b>
Continuum of Care	1	1	1	7	<b>6</b>
Community Development Fund (ARPA)	3	3	3	0	<b>(3)</b>

## Fiscal Year 2026 Budget Discussion

- Personnel expenses increased associated with three (3) existing CoC Specialist moving to the General Fund (ARPA funded in prior years) and three (3) newly created positions to support the County becoming the lead collaborative applicant. This increase will be supported by a one-time transfer from ARPA investment earnings totaling \$583,824; however, this cost will shift to County funds in FY2027.
- Operating expenses will increase in alignment with the equipment and training for the new positions.
- The Board of Commissioners approved the request to fund the Tenant Education Advocacy Mediation (TEAM) Program for the balance of FY26 after ARPA funds are fully expended (Estimated cost of \$417,912).
- The planning grant from HUD will increase to \$177,898 from \$150,857 or an 18% increase.

## Horizon Issues

The Fiscal Year 2026 Budget was not able to address all requests submitted by departments. HHS requested the following items, which will be considered in future fiscal years:

- Human Services Business Staff – \$134,150 (\$115,530 net county funds) – Requested increase of two Business and Grants Analyst to assist with department-wide coordination and strategy, project planning, CQI and process mapping, data analysis, and general support for implementation of the Department’s practice and operational framework.
- Sr Technical Support Administrator – \$105,556 – The position would help support existing employee-to-technical staff ratio, with their current workload as well as the addition of new HHS employees.

# HHS: Public Health

## Anita Ramachandran – Interim Public Health Director

### Department Website

Guilford County Department of Public Health is North Carolina's first full time health department and our nation's second. In partnership with the community, Public Health seeks to protect, promote and enhance the health and well-being of all people and the environment in our county.

Policy Dials include:

- The County provides certain services as defined in the memorandum of understanding with the state. These services are reflected in quadrant B. The County has expanded these services into additional areas, including: dental clinics, Infant Mortality prevention and reduction, and additional programming identified in Quadrant D.
- Providing Primary Care clinics – Community Needs & Market Share
- The Nurse to Student Ratio for the School Nurse program (US Recommendation: 1 Nurse to 750 students) Currently in Guilford 1 nurse to every 1.8 schools
- Providing a Health and Environmental Risk Assessment Team (HERA) vs. utilizing state provided resources.
- Level of county funding to support Women's Infant and Children (WIC) program, historically this has been 100% outside funding.
- No Wrong Door for Social Determinants of Health (access to care, housing, food insecurity, safety/violence, income/educational opportunities, transportation).

Public Health provides the following services:

Quadrant A – (\$ N/A)	
<p><b>Quadrant B – (\$20,093,186)</b></p> <ul style="list-style-type: none"> <li>• Allied Health Administration</li> <li>• Care Management for At-Risk Children</li> <li>• Care Management for High-Risk Pregnancies</li> <li>• Child Care Health Consultation</li> <li>• Child Care Nursing</li> <li>• Clinical Services, Environmental Health &amp; Workforce Development                             <ul style="list-style-type: none"> <li>• Communicable Disease</li> </ul> </li> <li>• Community Administration                             <ul style="list-style-type: none"> <li>• Community Alternatives Programs for Disabled Adults &amp; Children</li> <li>• Community Child Protection/Fatality Teams</li> <li>• Epidemiology</li> <li>• Expanded Testing/Jail Screening Program</li> <li>• Family Planning</li> <li>• Food, Lodging, &amp; Institutions</li> <li>• Health &amp; Risk Assessment (HERA Team)</li> <li>• Health Education Administration</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• Immunizations</li> <li>• Integrated Targeted Testing Services</li> <li>• Maternity Care</li> <li>• On-Site Wastewater</li> <li>• Pools</li> <li>• Preparedness</li> <li>• Public Health Administration</li> <li>• Refugee Health Services</li> <li>• Regional Vasectomy Program</li> <li>• School Health Program</li> <li>• Sexual Health Action Group</li> <li>• Sexually Transmitted Infection Prevention &amp; Control</li> <li>• Strengthening the US Response to Resistant Gonorrhea</li> <li>• Tattoo &amp; Piercing</li> <li>• Tuberculosis Skin Test &amp; Case Management</li> <li>• Vital Records</li> <li>• Water Quality</li> <li>• WIC Breastfeeding Peer Counselor Program</li> <li>• WIC Program</li> </ul>

# HHS: Public Health

## Quadrant C – (\$3,010,018)

- General Services
- Information Technology
- Medication Assistance Program
- Pharmacy
- Public Health Laboratory

## Quadrant D – (\$2,044,099)

- Childbirth Education Classes
- Childbirth Education Classes
- Children’s Dental Services
- Family Connects Guilford
- Healthy Start Home Visitation
- Infant Mortality Prevention
- Medicare Diabetes Prevention Program (Expanded Model)
- Social Determinants of Health (SDOH) & Gun Violence Prevent Program

\*Net County Funds

## Strategic Plan Alignment

Service Area	Goal	Initiative
<b>Successful People</b>	Goal 2: Promote and enhance the health of our residents and community	2.1- Decrease Infant Mortality Rate in Guilford County
		2.2 - Community Collaborator Partnership on Gun Violence Prevention Efforts
		2.3 - Expand Mobile Public Health Units
	Goal 5: Support an education and credentialing continuum that produces graduates with high academic achievement and skill levels to successfully compete in the job market	5.3 - Enhance School Health Services: Add County School Nurses
		5.4 - Enhance School Health Services: Establish School Health Alliance
		5.5 - Enhance School Health Services: Expand School Telehealth Services

# HHS: Public Health

## Key Metrics

Performance Measures	FY23 Actual	FY24 Actual	FY25 Estimated
Primary Care Visits	1,388	1,743	2,000
School Health Students Served	130,003	199,846	232,915
School Nurses per School	01:02.2	01:01.9	01:01.9
Infant Mortality - Adopt A Mom	239	233	260
HERA – Environmental Health	62	90	55
WIC Caseload (per Nutritionist)	15,153	12,719	13,005

## Highlights of Recent Successes

- Public Health’s Every Baby Guilford was the 2023 NACo Achievement Award Winner
- Public Health participated in “World of Work 4.0.”, which gives 8th grade students an opportunity to learn more about Guilford County Public Health and various career possibilities.
- CCHC and CMARC participated in Alamance Achieves’ Journey to Prosperity Experience (Cradle to Career Experience).

## Opportunities and Challenges Moving Forward

Opportunities <i>These are factors/dials that can help achieve goals</i>	Challenges <i>These are factors/dials that can prevent the achievement of goals</i>
Primary Care Clinic	Workforce challenges to manage caseloads with existing staffing levels.
Collaboration with Forsyth County on reducing Infant Mortality in our communities	WIC Federal Funding not enough to cover staff at current rate
	PHP’s - reimbursement not at same rate as Medicaid

# HHS: Public Health

## Budget Summary

	FY2024 Actuals	FY2025 Adopted	FY2025 Amended	FY2026 Adopted	vs. FY2025 Adopt (%)
<b>Revenues</b>	<b>28,549,941</b>	<b>28,497,196</b>	<b>29,675,523</b>	<b>31,408,204</b>	<b>10%</b>
Federal/State Funds	12,000,829	12,063,201	13,201,870	10,053,089	(17%)
Other Revenues	2,138,203	2,295,672	2,281,100	2,407,764	5%
User Charges	14,410,908	9,861,855	9,861,855	11,001,342	12%
Approp. Fund Balance	-	4,276,468	4,330,698	7,946,009	86%
<b>Expenses</b>	<b>\$50,152,099</b>	<b>55,898,359</b>	<b>54,675,556</b>	<b>56,662,257</b>	<b>1%</b>
Personnel	41,691,512	45,783,028	43,150,849	47,046,736	3%
Operating	7,947,878	9,924,683	11,032,171	8,699,815	(12%)
Capital Outlay	294,468	-	242,981	539,000	100%
Human Services Assistance	186,313	190,648	249,555	376,706	98%
Debt Service	32,400	-	-	-	-
<b>County Funds</b>	<b>\$21,602,159</b>	<b>\$27,401,163</b>	<b>\$25,000,033</b>	<b>\$25,254,053</b>	<b>(8%)</b>

<b>Full-Time Positions</b>	FY2024 Amended	FY2025 Adopted	FY2025 Amended	FY2026 Adopted	vs. FY2025 Adopt
# of Full-Time Equivalent Positions (FTEs)	469.5	460.5	460.1	455.1	<b>(5.4)</b>

## Fiscal Year 2026 Budget Discussion

- Personnel expenses increased associated with continuation of a performance-based merit plan, state mandated retirement changes, and full year impacts of Fiscal Year 2025 personnel adjustments.
- The department has a net loss of 5.4 positions. Nine positions are being eliminated and a position reallocation across Health and Human Services accounts for a 0.4 FTE loss. Four new positions were added to the department and fully funded with non-county resources, including a CMHRP Social Work III, STI Advanced Practice Provider, Certified Medical Coder, and Community Health Educator I.
- Operating expenses decreased by associated with expiring federal/state funding received over the prior fiscal years to support pandemic recovery efforts.
- Capital Outlay increased associated with purchasing a mobile clinic with MedMax funds (\$0.5 million) and resuming the major equipment replacement plan.
- Public Health is utilizing Medicaid Maximization fund balance (\$7.9 million) to offset net county dollars used to support public health clinics. These revenues are restricted to supporting public health clinics.

## Horizon Issues

The Fiscal Year 2026 Budget was not able to address all requests submitted by departments. The department requested the following items, which will be considered in future fiscal years:

- Switching to County funding for the WIC Program – \$0.7m – Historically the WIC program has been fully supported by federal and state funding based on the caseload. The amount of federal and state funding is anticipated to decrease in FY2026 due to a decrease in the caseload. During the pandemic, certain eligibility requirements were waived, resulting in a higher caseload. The County will freeze vacant positions to manage the amount of net county funds and analyze in FY2027 budget process to determine if the downward trend continues.
- Nurse Specialist I: Immunizations – \$111,182 (\$83,386 net county) - The request is to fund 1 FTE to serve as an immunization nurse is needed for Clinical Services.
- Child Care Health Consultation: Nurse Specialist I - \$108,187 - The request is for 1.0 FTE County funded Nurse Specialist I position in the Child Care Health Consultation (CCHC) program.
- Certified Medical Assistant – \$66,506 (\$53,206 net county) – This request is to support the primary care clinic to optimize provider efficiency and streamline patient care.
- Community Health Educator Position - \$85,321 - The program enhancement for the Community Health Educator Position will address the Income Gap in Guilford County through Life Skills, Healthy Relationships, Reproductive Health, and Pregnancy Prevention Education
- Social Worker Primary Care Clinic - \$77,799 - The Guilford County Public Health Primary Care Clinic requested a social worker to work with clients from all backgrounds, socioeconomic classes, and health statuses especially around connecting patients to social determinants of health.
- In-House Interpreter - \$65,950 – One position to serve as an in-house Interpreter for existing clinics.
- Violence Prevention Peer Support Specialist – \$85,321 – Fund a Violence Prevention Peer Support Specialist to support individuals and communities affected by violence.

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# HHS: Social Services

## Sharon Barlow – Social Services Director

### Department Website

Guilford County's Division of Social Services in the Department of Health and Human Services uses a holistic approach to assure safety and promote self-sufficiency and permanency in the lives of adults, children and families through collaboration and partnership within the community. We uphold the Board of County Commissioners' core value of Service and Outcomes Excellence by providing quality resources and programs to residents.

Policy dials include:

- Maintaining MOU Benchmarks
- Children's Services Benchmarks
- Customer Service Experience (call center)

Social Services provides the following services:

<p><b>Quadrant A – (\$1,826,009)</b></p> <ul style="list-style-type: none"> <li>• Special Assistance In-Home Program</li> </ul>	<p><b>Quadrant B – (\$32,440,364)</b></p> <ul style="list-style-type: none"> <li>• Adult Care Licensure</li> <li>• Adult Day Care/Health Services</li> <li>• Adult Placement</li> <li>• Adult Protective Services</li> <li>• Adult Rep. Payee Services</li> <li>• Child Protective Services</li> <li>• Food &amp; Nutrition Services</li> <li>• Foster Care 18-21</li> <li>• Foster Care Placements</li> <li>• Foster Parent Recruitment &amp; Licensing</li> <li>• Guardianship</li> <li>• In-Home Services</li> <li>• Low Income Energy Assistance</li> <li>• Medicaid</li> <li>• Permanency Planning</li> <li>• Program Integrity</li> <li>• Subsidized Child Care Services</li> <li>• Unclaimed Bodies</li> <li>• Work First Family Assistance</li> <li>• Non-Emergency Medical Transport</li> </ul>
<p><b>Quadrant C – (\$4,039,425)</b></p> <ul style="list-style-type: none"> <li>• Accountability &amp; Fiscal Monitoring</li> <li>• Clinical Services</li> <li>• In-Home Aide Services</li> <li>• Quality Assurance</li> <li>• Staff Development &amp; Training</li> <li>• Employment Transportation</li> <li>• Rural Operating Assistance Program</li> <li>• Senior Services</li> </ul>	<p><b>Quadrant D – (\$50,000)</b></p> <ul style="list-style-type: none"> <li>• Livable Communities</li> </ul>

\*Net County Funds

# HHS: Social Services

## Strategic Plan Alignment

Service Area	Goal	Initiative
<b>Successful People</b>	Goal 3: Ensure safety and promote self-sufficiency and permanency in the lives of adults, children, and families	3.1 - Increase Staffing to Strengthen Child Protective Services
		3.2 - Expand Emergency Therapeutic Transitional Foster Care Service
		3.3 - Increase Staffing for Adult Protective Services
		3.4 - Launch a Guilford County Age-Friendly Initiative
		3.5 - Increase the Number and Availability of Foster Families
		3.6 - Establish DSS/FJC Protective Service Team
		3.7 - Establish Child Welfare Support & Early Intervention Team
		3.8 - Increase Staffing for Medicaid Expansion
		3.9 - Establish Adult Resource Team for Prevention & Intervention

## Highlights of Recent Successes

- The Division of Health Benefits was part of the launch of Medicaid Expansion surpassing the 2-year goal of enrolling 33,000 individuals by enrolling 35,400 in just one year. The Community Outreach team works to ensure our residents have every opportunity to apply for Medicaid.
- The Division of Community Support successfully completed their CAPER Audit and were removed from ongoing monitoring.
- Aging and Adult Services completed the integration of their new team at the Family Justice Center. They have added additional staff to support the demands of services. The Adult Resource Team was the recipient of the NACo Best in Category for Human Services.
- Children Services added a prevention team now known as Thriving Families Support Services (TFSS). Throughout FY24, TFSS underwent extensive training and networking opportunities to develop a program aimed at helping Guilford County families reduce the risk of their children entering the foster care system. The Adoption Team exceeded the baseline for the 2024-2025 adoption promotion funds. As of December 2024, we completed 35 adoptions.
- Staff Development was the recipient of two awards:
  - NACo 2024 Achievement Award – Tiered Consolidated Health and Human Services Academies (Leadership, Emerging Professionals, and Succession Planning)

# HHS: Social Services

- APHSA – NSDTA 2024 Quality Program Award (Local Agency) for Exceptional Leadership and Educational Contributions to Organizational Change Efforts within Human Services.
- The Transportation Team remains Incident/Accident Free and has increased ridership by 20%.
- The Program Integrity team has continued to manage many referrals, including customers who have been victims of benefit skimming.
- The agency had no findings in the Single Audit this year. This is a proud accomplishment for the team.

## Opportunities and Challenges Moving Forward

<b>Opportunities</b> <i>These are factors/dials that can help achieve goals</i>	<b>Challenges</b> <i>These are factors/dials that can prevent the achievement of goals</i>
Targeted focus on staff recruitment w/ NC colleges & universities	Workforce challenges to manage caseloads with existing staffing levels. Caseloads increasing in all areas.
More leadership development for supervisors & managers	Recruitment & Retention
Continued focus on community partner collaboration	Lack of Internal specialized training opportunities
Aging & Adult – expansion of Adult Resource Team (ART) to pair social workers w/ EMS staff (similar to Community Paramedics Program)	Aging & Adult – increase in adults with no funding leading to 100% County funds
Aging & Adult – contractual guardianship program to reduce caseload	Aging & Adult – increase in number of assaults to staff by customers often w/ mental health/substance abuse issues
Children’s Svcs – continued IT partnership to develop dashboards to assist leadership staff in managing caseloads and identify trends	Children’s Svcs – lack of appropriate placement options for children in foster care. 70% placed out of county.
Children’s Svcs – prevention team collab w/ GCS to provide services & reduce risk of CPS involvement	Children’s Svcs – decrease in number of traditional & therapeutic foster homes
Econ Svcs – continue community partner collab to enhance outreach & address social determinants of health	Adult and Children’s Svcs – increase in threats to staff by customers
Econ Svcs – explore internal collab w/ other County Depts such as out-stationed eligibility staff & integration of WIC w/ Food Nutrition Svcs	Children’s Svcs – children remain in foster care longer due to lack of court time to move cases forward
Business Ops – expansion of call center	Econ Svcs – increase in service demand coupled with increased complexity of programs
Business Ops – expansion of Transportation Dept to fully meet community needs	

# HHS: Social Services

## Budget Summary

	FY2024 Actuals	FY2025 Adopted	FY2025 Amended	FY2026 Adopted	vs. FY2025 Adopt (%)
<b>Revenues</b>	<b>\$52,259,766</b>	<b>\$63,338,361</b>	<b>\$63,962,511</b>	<b>\$67,424,270</b>	<b>6%</b>
Federal/State Funds	51,715,771	62,287,293	62,911,443	66,461,668	7%
Other Revenues	469,418	951,568	951,568	863,102	(9%)
User Charges	74,577	75,000	75,000	75,000	-
Approp. Fund Balance	-	24,500	24,500	24,500	-
<b>Expenses</b>	<b>\$88,665,725</b>	<b>\$98,481,267</b>	<b>\$99,453,553</b>	<b>\$105,780,068</b>	<b>7%</b>
Personnel	62,268,657	65,412,460	65,587,801	69,662,210	6%
Operating	7,014,438	7,976,755	8,413,411	8,813,164	10%
Human Services Assistance	19,298,518	25,092,052	24,873,050	27,304,694	9%
Capital Outlay	84,111	-	579,291	-	-
<b>County Funds</b>	<b>\$36,405,958</b>	<b>\$35,142,906</b>	<b>\$35,491,042</b>	<b>\$38,355,798</b>	<b>9%</b>

Full-Time Positions	FY2024 Amended	FY2025 Adopted	FY2025 Amended	FY2026 Adopted	vs. FY2025 Adopt
HHS - Social Services	753	758	758	813.6	<b>55.6</b>
Transportation	19	19	19	0	<b>(19)</b>

## Fiscal Year 2026 Budget Discussion

- Personnel expenses increased associated with the addition of 37 new positions to support the following programs:
  - 26 positions to address assessment/foster care, resulting in a \$2.3 million increase, offset by \$1.15 million in anticipated reimbursement from the State. Positions are staggered to start through the fiscal year.
  - Eight (8) positions to support Food and Nutrition Assistance (\$0.6 million, offset by \$0.3 million in anticipated reimbursement from the State).
  - Three (3) positions to support Day Care Services which will reduce overtime and allow the department to process applications and recertification more timely (\$0.3 million, fully offset with federal/state funding).
- Additional personnel increases include the continuation of a performance-based merit plan, state mandated retirement changes, and full year impacts of Fiscal Year 2025 personnel adjustments.
- Operating expenses increased primarily due to expanded contracts for Family & Children Services (\$0.5 million) as well as a per new employee amount for the purchase of computer equipment and associated technology. These expenses are offset with a 50% reimbursement.

# HHS: Social Services

- Human Services Assistance increased associated with a \$2.0 million increase in anticipated foster care expenses driven by increased caseloads, higher placement rates, and greater use of specialized care to meet the needs of children in the county. The total net county funds to support the program can be impacted based on the length of stay. Additionally human services funding includes additional county dollars to support the Adult Day Care program based on program utilization.
- The department receives reimbursements from the state and federal governments for eligible expenses. Due to increased costs across various programs, a corresponding increase in projected revenue is expected to reflect the higher level of reimbursable expenditures.
- The Transportation Department has been consolidated in the budget ordinance under Social Services; however, this alignment was already in place operationally.

## Horizon Issues

The Fiscal Year 2026 Budget was not able to address all requests submitted by departments. The department requested the following items, which will be considered in future fiscal years:

- Children's Services Division – Social Worker I Positions – \$310,966 (Net County Cost: \$155,498) – Four Social Worker I positions were requested to address the growing number of children in foster care and to ensure compliance with parent/child visitation guidelines and protocols.
- Health Benefits (Medicaid) – Eligibility Caseworker Assistants (ECA) – \$344,866 (Net County Cost: \$86,216) - Five ECA positions were requested to manage the increased volume of Medicaid applications and recertifications, driven by program expansion and the ongoing use of telephonic signature options established during the COVID-19 Public Health Emergency.
- HHS-DSS Call Center – \$344,866 (Net County Cost: \$172,433) – The HHS-DSS General Call Center requested five ECA positions to support increased call volume and improve response times for client inquiries and assistance.
- Aging & Adult Services Division – Adult Home Specialist - \$92,146 (Net County Cost: \$46,073) - One Adult Home Specialist position was requested to oversee the monitoring and investigation of complaints in Adult Care Homes and Family Care Homes.
- Aging & Adult Services Division – Community Social Services Technicians (CSST) - \$128,096 (Net County Cost: \$64,048) - Two CSST positions were requested to provide in-home support services to aged and disabled adults as directed by social workers.
- Aging & Adult Services Division – Special Assistance In-Home Program Staff - \$86,698 (Net County Cost: \$43,349) - One position was requested to deliver services under the Special Assistance In-Home program for low-income individuals who are either aged (65+) or disabled as defined by Social Security standards.
- Aging & Adult Services Division – Social Work Supervisor - \$101,302 (Net County Cost: \$50,651) - One Social Work Supervisor position was requested to oversee staff providing direct and indirect services to clients.

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# Integrated Data & Services Delivery

## Alice Mahood, Director of Integrated Services

The Integrated Data and Services (IDS) team is a formalized, cross-departmental and cross-organizational team that resulted from community engagement work that began with Guilford County's initial American Rescue Plan Act (ARPA) allocation. This team was created to begin addressing the disjointed service delivery landscape for Guilford County individuals and families in need. As Guilford County Government oversees the largest share of health and human services work, promoting integration within the County's health and human services operations requires long-term investments and sustained commitment to establish a thriving county-wide data and service collaborative. Our goal is to leverage data integration to promote informed decision-making in service-line development and promote ongoing development and coordination of services that foster a seamless, targeted, supportive, and person-centered experience.

Policy Dials include:

- Provision of services, this is a non-mandated service
- Development of technical needs including software for more comprehensive case management services and comprehensive data analysis
- Internal and external outreach to gain support and understanding of the program
- Establishment of a governance advisory committee to oversee and evaluate efforts regarding collaboration and data work

## Strategic Plan Alignment

Service Area	Goal	Initiative
Successful People	Goal 1: Ensure our social, physical, and behavioral health services are coordinated, easily accessed, and effective.	Citizen Wellbeing Safety Net Collaborative: Integrated Service Delivery and Data System

## Highlights of Recent Successes

- Hiring and on-boarding of Director of Integrated Services
- RFP for data integration and case management software systems

## Opportunities and Challenges Moving Forward

- Staffing to meet the evolving data and analytics needs of the County and community
- Data governance and execution of data sharing agreements and understanding

## Budget Summary

For funding information see ARPA Enable page in the budget book. This department does not include any county funds within the General Fund and is fully funded through ARPA Enabled funding.

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# Juvenile Detention

## Doug Logan, Juvenile Detention Director

### Department Website

The Guilford County Juvenile Detention Center (GCJDC) provides juvenile detention services in a safe, secure and humane environment for court-involved youth awaiting adjudication. The Department is committed to creating and maintaining alternatives to detention through community supervision programs that promote education, healthy lifestyles and positive choices for youth and their families. In North Carolina, delinquent juveniles requiring secure detention while awaiting court hearings (or transfers to community-based programs or Youth Development Centers) may be held in approved juvenile detention facilities. The Guilford County Juvenile Detention Center is one of four county-operated centers in the State and accepts juveniles from other counties as well as Guilford. While in detention, youth have access to physical and mental health services, attend classes facilitated in partnership with Guilford County Schools, and participate in a variety of other health and wellness programs.

Policy dials include:

- Provision of a local detention facility vs. utilizing the state system (4 counties out of 100 provide Juvenile Detention Facilities).
- Accepting out of county juveniles vs. Guilford-only residents
- Containment vs. enrichment programming

Juvenile Detention provides the following services:

<b>Quadrant A – (\$ N/A)</b>	<b>Quadrant B – (\$2,431,960)</b> • Juvenile Detention Services
<b>Quadrant C – (\$ N/A)</b>	<b>Quadrant D – (\$ N/A)</b>

*\*Net County Funds*

## Strategic Plan Alignment

Service Area	Goal
<b>Successful People</b>	Goal 3: Ensure safety and promote self sufficiency and permanency in the lives of adults, children, and families
<b>Strong Community</b>	Goal 1: Maintain safe and secure communities through strategically coordinated and professional public safety services

# Juvenile Detention

## Key Metrics

Performance Measures	FY23 Actual	FY24 Actual	FY25 Estimated
Average Total Daily Population (in juveniles)	32	36	38
Average Total Daily Population – Guilford residents	24	32	34
Average Total Daily Population – Out-of-County residents	8	4	4
Average Length of Stay (in days)	~33 days	~42 days	~45 days

## Highlights of Recent Successes

- Two (2) staff members completed General Instructors School.
- Two (2) staff members became certified CPR Instructors.
- Ten (10) Juvenile Counselor Technicians attended and completed the State required Juvenile Justice Officer Training.
- The department is completing a full upgrade to the Video & Security System.
- In partnership with Guilford County EMS forty (40) two-way radios were purchased for JDC use.

## Opportunities and Challenges Moving Forward

<b>Opportunities</b> <i>These are factors/dials that can help achieve goals</i>	<b>Challenges</b> <i>These are factors/dials that can prevent the achievement of goals</i>
Align juvenile programming activities/incentives that encourage positive behaviors.	Housing and working with HB-834 juveniles 16yr & 17yr that are charged with the serious A-E felonies (Raise the Age)
Complete the upgrade to the video/security system.	Hiring and retaining staff to work with a more violent population 16yr & 17yr
Implement tactics to control violent and out of control 16yr & 17yr juveniles.	Managing the increased gang violence within the facility
Partner with GTCC to offer GED classes to 16yr & 17yr juveniles.	Increase in bed stays for 16yr & 17yr- juveniles in this age range attend court every (30) thirty days vs every (7) seven days.
Partner with NC-WORKS to offer job skills/classes.	Population management- we will see an increase of the daily population.

# Juvenile Detention

## Budget Summary

	FY2024 Actuals	FY2025 Adopted	FY2025 Amended	FY2026 Adopted	vs. FY2025 Adopt (%)
<b>Revenues</b>	<b>\$2,322,441</b>	<b>\$2,674,380</b>	<b>\$2,698,529</b>	<b>\$2,297,400</b>	<b>(14%)</b>
User Charges	2,228,684	2,574,080	2,574,080	2,197,400	(15%)
Federal/State Funds	93,757	100,000	124,149	100,000	0%
Other Revenues	-	300	300	-	(100%)
<b>Expenses</b>	<b>\$3,569,607</b>	<b>\$4,594,161</b>	<b>\$4,272,540</b>	<b>\$4,729,360</b>	<b>3%</b>
Personnel	2,551,623	3,048,317	2,698,627	3,116,392	2%
Operating	1,017,984	1,545,844	1,573,913	1,612,968	4%
Capital Outlay		-		-	
<b>County Funds</b>	<b>\$1,247,166</b>	<b>\$1,919,781</b>	<b>\$1,574,011</b>	<b>\$2,431,960</b>	<b>27%</b>

<b>Full-Time Positions</b>	FY2024 Amended	FY2025 Adopted	FY2025 Amended	FY2026 Adopted	vs. FY2025 Adopt
# of Full-Time Equivalent Positions (FTEs)	36	36	36	36	<b>0</b>

## Fiscal Year 2026 Budget Discussion

- Personnel expenses increased associated with continuation of a performance-based merit plan, state mandated retirement changes, and full year impacts of Fiscal Year 2025 personnel adjustments.
- Operating expenses increased due to contractual increases for food and medical services.
- The County collects funds from the state to support the cost of running the Juvenile Detention Center. The fees collected from the state vary whether the juvenile is based in Guilford County, with the fees for Guilford County residents being lower than out-of-county. The center is projecting primarily in-county residents in the next fiscal year which has decreased our revenue projection.

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# Veterans Services

## Robert Shelly, Veterans Services Director

### Department Website

The Veterans' Services Department provides quality assistance to veterans, widows, orphans or survivors in obtaining or preserving existing benefits from the U.S. Department of Veterans Affairs (VA). The assistance provided helps individuals attain additional resources to pursue self-sufficiency. The objective of this office is to always deliver genuine empathy, compassion, and courtesy to all people seeking assistance. Veterans Service Officers (VSOs) are trained and accredited by the VA and other recognized organizations to act as an advocate and aid veterans, their dependents, and survivors, to complete all necessary applications for benefits sought by the veteran or eligible family members. VSOs assist veterans and their families in many ways, including:

- Answering questions, advising, and educating individuals and groups on benefits available from federal, state, county, and local resources.
- Assisting people in completing and filing benefit claims.
- Representing individuals in VA hearings.
- Modifications to Death Certificates

Policy dials include:

- Timeliness of services provided to veterans for enrollment eligibility.
- External outreach and community engagement
- Responding to in-county and out of county residents

Veterans' Services provides the following services:

<b>Quadrant A – (\$ N/A)</b>	<b>Quadrant B – (\$ N/A)</b>
<b>Quadrant C – (\$627,108)</b> <ul style="list-style-type: none"> <li>• Appeals Process</li> <li>• Benefits Advice &amp; Claims Tracking</li> </ul>	<b>Quadrant D – (\$ N/A)</b>

*\*Net County Funds*

## Strategic Plan Alignment

Service Area	Goal	Initiative
<b>Successful People</b>	Goal 1: Ensure our social, physical, and behavioral health services are coordinated, easily accessed, and effective	1.7 - Enhance Responsiveness for Veterans

# Veterans Services

## Key Metrics

Performance Measures	FY23 Actual	FY24 Actual	FY25 Estimated
Number of Veterans Served (Unduplicated)	6,681	7,096	6,254
Guilford County Veterans Served	6,195	6,452	5,571
Out-of-County Veterans Served	486	644	683
Number of Claims Filed	2,919	3,555	3,607

## Highlights of Recent Successes

- Increased access to accredited service officers to our rural communities, nursing home residents and those lacking transportation
- Established partnerships with local organizations to amplify our visibility and impact, while sharing knowledge, services on emergency shelters for our homeless veterans
- Helped modify death certificates for spouses so they would be approved for benefits
- Held our 2<sup>nd</sup> Annual Benefits Live Event in High Point
- Conducted Veterans Breakfast/Town Hall meetings in Greensboro and High Point
- Conducted multiple Veterans Day speeches in community

## Opportunities and Challenges Moving Forward

<b>Opportunities</b> <i>These are factors/dials that can help achieve goals</i>	<b>Challenges</b> <i>These are factors/dials that can prevent the achievement of goals</i>
Expanding Veteran Breakfast/Town Hall Meetings	Location of office in relationship to access for our veterans
Increased Benefits Revenue	Staffing levels to also support out of county clients
Continued Growth	Rural Community Support
Veterans Benefits Live Events	Staff shortage
Quality of Life/ Self Sufficiency	

# Veterans Services

## Budget Summary

	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2026 Adopted	vs. FY2025 Adopt (%)
Revenues	<b>\$2,174</b>	<b>\$2,500</b>	<b>\$2,500</b>	<b>\$2,500</b>	-
Federal/State Funds	2,174	2,500	2,500	2,500	-
Expenses	<b>\$551,221</b>	<b>\$597,941</b>	<b>\$609,467</b>	<b>\$629,608</b>	<b>5%</b>
Personnel	520,633	555,896	555,896	582,563	5%
Operating	24,298	36,445	47,971	41,445	14%
Human Services Assistance	6,290	5,600	5,600	5,600	-
<b>County Funds</b>	<b>\$549,047</b>	<b>\$595,441</b>	<b>\$606,967</b>	<b>\$627,108</b>	<b>5%</b>

Full-Time Positions	FY2024 Amended	FY2025 Adopted	FY2025 Amended	FY2026 Adopted	vs. FY2025 Adopt
# of Full-Time Equivalent Positions (FTEs)	6	6	6	6	-

## Fiscal Year 2026 Budget Discussion

- Personnel expenses increased associated with continuation of a performance-based merit plan, state mandated retirement changes, and full year impacts of Fiscal Year 2025 personnel adjustments.
- Operating expenses increased \$5,000 associated with the county supporting the local veterans' events held annually in the triad.

## Horizon Issues

The Fiscal Year 2026 Budget was not able to address all requests submitted by departments. The department requested the following, which will be considered in future fiscal years:

- Veteran Service Officer Position Request – \$83,697 – Requested increase of one VSO position to support both in-county and out of county veterans

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# Strong Community

Guilford County is a Strong Community that protects the safety and security of its residents through strategically coordinated and professional public safety services. We have strong and inclusive local and regional economies; a clean environment with quality recreational outlets; and vibrant arts, culture and entertainment options. Our community has a continuum of safe and affordable housing and a strong safety net for those who are experiencing housing insecurity. We have quality public infrastructure that is accessible to all ages and abilities and is equitably distributed across the county. Guilford County is an attractive, fun, and diverse community that welcomes newcomers and retains our home-grown talent. People readily choose to live and raise families here.

**Goal 1:** Maintain safe and secure communities through strategically coordinated and professional public safety services.

**Goal 2:** Work with stakeholders to support a continuum of safe, adequate, and stable housing.

**Goal 3:** Expand and diversify the local and regional economies and create quality jobs that provide opportunities for all residents.

**Goal 4:** Enhance residents' quality of life through vibrant recreational, cultural, and entertainment opportunities.

**Goal 5:** Ensure safe, secure, and clean environments through responsible growth, development, and management.

- Animal Services
- Cooperative Extension
- Coordinated Services
- Culture - Libraries
- Emergency Services
- Economic Development & Assistance
- Inspections

- Parks and Recreation
- Planning & Development
- Security
- Sheriff's Office
- Soil & Water Conservation
- Solid Waste

# Strong Community Summary

Departments within Strong Community interact directly with the community, providing resources and a wide range of services including Law Enforcement, Parks & Recreation, Emergency Services, Cooperative Extension programs, and Animal Services. As the local economy continues to recover from the pandemic and is experiencing a surge in regional development, our public-facing departments like Planning & Development, Economic Development, and Environmental Protection units help to manage growth responsibly and respond to increased demand for services.

## Strong Community

*Guilford County is a **Strong Community** that protects the safety and security of its residents through strategically coordinated and professional public safety services. We have strong and inclusive local and regional economies; a clean environment with quality recreational outlets; and vibrant arts, culture, and entertainment options. Our community has a continuum of safe and affordable housing and a strong safety net for those who are experiencing housing insecurity. We have quality public infrastructure that is accessible to all ages and abilities and is equitably distributed across the county. Guilford County is an attractive, fun, and diverse community that welcomes newcomers and retains our home-grown talent. People readily choose to live and raise families here*

- Animal Services
- Cooperative Extension
- Coordinated Services
- Economic Develop & Assistance
- Emergency Services & Fire
- Law Enforcement
- Culture - Libraries
- Parks & Recreation
- Planning & Development
- Inspections
- Security
- Soil & Water
- Solid Waste

## Budget Summary

	FY2024 Actuals	FY2025 Adopted	FY2025 Amended	FY2026 Adopted	vs. FY2025 Adopt (\$)	vs. FY2025 Adopt (%)
<b>Revenues</b>	<b>\$39,532,797</b>	<b>\$38,914,101</b>	<b>\$40,531,816</b>	<b>\$41,189,482</b>	<b>\$2,275,381</b>	<b>6%</b>
Federal/State Funds	4,107,180	3,231,767	3,282,497	3,245,720	\$13,953	0%
Other Revenues	4,313,717	3,340,733	3,670,069	3,436,717	\$95,984	3%
User Charges	31,111,900	32,230,088	33,230,088	34,394,032	\$2,163,944	7%
Approp. Fund Balance	-	111,513	349,162	113,013	\$1,500	1%
<b>Expenses</b>	<b>\$164,109,442</b>	<b>\$168,873,426</b>	<b>\$180,405,929</b>	<b>\$187,112,820</b>	<b>\$18,239,394</b>	<b>11%</b>
Personnel	111,681,332	112,644,977	116,383,824	121,735,891	\$9,090,914	8%
Operating	49,099,819	55,656,224	62,096,508	59,189,540	\$3,533,316	6%
Capital Outlay	3,294,822	45,000	1,331,792	2,959,905	\$2,914,905	6478%
Human Services Assistance	33,529	-	66,580	-	-	-
Debt Service	-	-	-	-	-	-
Transfers Out & Other	(60)	527,225	527,225	3,227,484	\$2,700,259	512%
<b>County Funds</b>	<b>\$124,576,645</b>	<b>\$129,959,325</b>	<b>\$139,874,113</b>	<b>\$145,923,338</b>	<b>\$15,964,013</b>	<b>12%</b>

# Strong Community Summary

	FY2024 Actuals	FY2025 Adopted	FY2025 Amended	FY2026 Adopted	vs. FY2025 Adopt (\$)	vs. FY2025 Adopt (%)
Animal Services	\$5,549,883	\$5,424,822	\$5,508,606	\$6,050,168	\$625,346	12%
Cooperative Extension Service	838,776	990,301	992,108	993,381	\$3,080	0%
Coordination Services	3,948,317	3,506,525	3,568,615	3,547,224	\$40,699	1%
Culture - Libraries	2,372,508	2,395,122	2,395,122	2,417,964	\$22,842	1%
Culture-Recreation (Parks)	6,016,643	5,827,560	6,095,845	6,095,756	\$268,196	5%
Economic Develop & Assistance	1,051,161	4,776,014	7,823,134	4,895,210	\$119,196	2%
Emergency Services	44,377,741	42,972,818	45,484,441	47,874,157	\$4,901,339	11%
Inspections	3,183,255	3,528,894	3,353,894	3,612,777	\$83,883	2%
Law Enforcement	87,560,326	89,150,689	95,541,880	100,743,118	\$11,592,429	13%
Planning and Development	2,070,587	2,445,299	2,027,767	2,611,068	\$165,769	7%
Security	4,707,054	4,932,316	4,533,148	5,296,069	\$363,753	7%
Soil & Water Conservation	423,071	456,363	458,686	494,135	\$37,772	8%
Solid Waste	2,010,120	2,466,703	2,622,683	2,481,793	\$15,090	1%
	<b>\$164,109,442</b>	<b>\$168,873,426</b>	<b>\$180,405,929</b>	<b>\$187,112,820</b>	<b>\$18,239,394</b>	<b>11%</b>

## Budget Highlights

- Animal Services** increased based on the addition of 8 positions to steady operations, expand coverage for animal control, stabilize part-time needs, and expand oversight of the foster rescue program (\$0.6 million /\$0.4 million of county funds).
- Coordinated Services** includes Community Based Organization funding and is based on 0.2% of the projected General Fund budget, representing \$1.74 million, which increased by \$0.4 million.
- Culture - Library** funding represents the County's contribution to Greensboro, High Point, Gibsonville, and Jamestown. The allocation to Greensboro (\$1,697,481) and High Point (\$609,483) are based upon an update to the per capita funding formulas of \$5.50 per capita and associated populations and represent an increase of \$22,842. Allocations to both Gibsonville and Jamestown remained unchanged. The long-term model anticipated increases to the per resident charge, but the last two fiscal years have maintained the contribution at \$5.50 per resident.
- Parks and Recreation** increased by \$189,000 associated with resuming the major equipment plan to replace end of life equipment. See the Major Equipment Plan for more details. One (1) additional position is included to support providing administrative support at Bur-Mill park. Bur-Mil Park is a high-use public facility within Guilford County. Administrative functions are currently handled by part-time staff. This addition of one full-time administrative position will provide consistent support, reduce workload strain, and improve internal operations. The position will support daily park functions and help meet increasing service demands.

# Strong Community Summary

- **Economic Development & Assistance** represents incentive grants resulting from recent economic development successes. The County awards economic incentive agreements to companies making significant investments in capital infrastructure and/or job creation. The budgeted funding represents awards with signed contracts and demonstrated progress in meeting contract requirements.
- **Emergency Services** increased by \$4.8 million associated with:
  - Additional 24 EMS positions to support peak unit demand and improve associated response times, including financing the purchase of four (4) new ambulances to avoid utilizing end-of-life equipment that was scheduled for replacement (\$2.1 million /\$0.5 million of county funds).
  - Replace of end-of-life cardiac monitors and equipment, replacing stretchers and stair chairs, and other vital emergency services equipment (\$2.0 million of County funds). This budget continues the financing plan authorized by the Board to replace end of life public safety radios.
  - Resuming the technology plan resulted in an increase of \$0.18 million.
  - Operating expenses may increase up to \$0.45 million associated with the GM911 contract with the City of Greensboro.
- **Law Enforcement** increased by \$11.5 million, primarily associated with:
  - A \$6.0 million increase in personnel associated with a mid-year action to increase the starting pay for Deputy Sheriff's and Detention Officers to the 60<sup>th</sup> percentile of the market.
  - Core public safety requests from the Sheriff's Office including replacement of computers to maintain Criminal Justice Information Service (CJIS) compliance (\$1.0 million of County funds), jail management and records systems (\$2.5 million of County funds), and replacement of core Mobile Command/SERT vehicles (\$1.125 million of County funds, financed over 4 years), and other vital major equipment including firearms (\$0.5 million of County funds)
  - Increases in the operating budget include facility repairs (\$0.25 million), utilities based on prior year actuals (\$0.1 million) and increases in the food services contract and jail medical services contract (\$0.2 million).
  - The Board of Commissioners added increases in funding for the following programs: Radio Smart Programming (\$123,750), Real Time Crime Software (\$32,500) and to the Re-entry Program (\$75,000).
- **Security** increased by \$0.5 million associated with evaluating contract services and county provided services to determine the proper balance and optimize contracted services and to support up to 25 security positions, staggered throughout the fiscal year. An additional \$0.2 million is included to replace end-of-life personal protective gear. Costs reduction associated with five (5) positions that were moved to Behavioral Health (\$0.5 million).
- **Planning and Development** increased by \$0.1 million associated with the Board adding a Water Quality Specialist as a change between the recommended and adopted budget.

# Strong Community Summary

- All departments include annual increases associated with a performance-based merit program, state retirement increases, and the full-year impact of the FY2025 merit program. These will increase a department's budget on average by 4%.

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# Animal Services

**Jorge L Ortega, Director**

[Department Website](#)

Guilford County Animal Services provides public safety and animal care services to residents of Guilford County. Animal Services is responsible for enforcing animal control laws, picking up stray and unwanted animals, and providing informational services to the public concerning animal control. Animal Services aims to address the root causes of animal problems and provide support, information, and access to care and resources to the community. Animal Services provides legally required County services, including rabies control, animal holding, dangerous animal control, and animals running-at-large services. Animal Services provides animal control services via contracts with Greensboro, Gibsonville, Jamestown, Oak Ridge, Pleasant Garden, Sedalia, Stokesdale, Summerfield, and Whitsett.

Policy Dials to consider include:

- Currently operating as an Open Admission Shelter, meaning no animal is turned away.
- Maintaining a goal of a 90% Live Release Rate (a “No Kill” shelter status).

Animal Services provides the following services:

<b>Quadrant A – (\$ N/A)</b>	<b>Quadrant B – (\$1,388,437)</b> • Animal Control • Rabies Isolation
<b>Quadrant C – (\$3,055,843)</b> • Animal Shelter • Facility Administration	<b>Quadrant D – (\$343,579)</b> • Community Relations

*\*Net County Funds*

## Strategic Plan Alignment

Service Area	Goal	Initiative
<b>Strong Community</b>	Goal 1: Maintain safe and secure communities through strategically coordinated and professional public safety services.	1.12 - Open New Animal Shelter

# Animal Services

## Key Metrics

Performance Measures		FY23 Actual	FY24 Actual	FY25 Estimated
Animal Shelter	Average Monthly Intake	586	691	551
	Average Live Release Rate	72%	74%	78%
	Average Monthly Adoption	308	365	299
	Average Length of Stay	25	20 Days	35 Days
	Average Monthly Euthanasia	79	104	93
Animal Control	Average Monthly Calls	1,070	1,194	1,261
	Average Response Times for All Calls	22:42	22:24	24:23:00
Rabies Control	Vaccine Clinics Held	6	11	1

## Highlights of Recent Successes

- New Animal Resource Center
- Internal and external partnerships
- In-kind and financial donations
- Spay & Neuter Voucher Program
- Community Engagement and Retention Programs

## Challenges and Opportunities Moving Forward

Opportunities <i>These are factors/dials that can help achieve goals</i>	Challenges <i>These are factors/dials that can prevent the achievement of goals</i>
Additional resources would allow partnerships with internal/external organizations to promote "no wrong door" approach	Capacity for care
Enhanced capacity for care with additional seasonal staff	Utilizing more seasonal staff than budget allocation, so a reduction in seasonal staff impacts capacity for care and positive outcomes (adoptions)
Providing more pet-related resources to keep pets and people together	Affordability for pet ownership and impacts on capacity

# Animal Services

## Budget Summary

	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2026 Adopted	vs. FY2025 Adopt (%)
<b>Revenues</b>	<b>\$1,341,398</b>	<b>\$1,257,878</b>	<b>\$1,490,514</b>	<b>\$1,262,309</b>	-
User Charges	1,105,295	1,207,878	1,207,878	1,187,309	(2%)
Other Revenues	236,103	50,000	230,336	75,000	50%
Approp. Fund Balance	-	-	52,300	-	-
<b>Expenses</b>	<b>\$5,549,883</b>	<b>\$5,424,822</b>	<b>\$5,508,606</b>	<b>\$6,050,168</b>	<b>12%</b>
Personnel	4,065,125	4,181,878	3,949,878	4,734,183	13%
Operating	1,484,758	1,242,944	1,552,728	1,291,985	4%
Capital Outlay	-	-	6,000	24,000	100%
<b>County Funds</b>	<b>\$4,208,485</b>	<b>\$4,166,944</b>	<b>\$4,018,092</b>	<b>\$4,787,859</b>	<b>15%</b>

	FY2024 Amended	FY2025 Adopted	FY2025 Amended	FY2026 Adopted	vs. FY2025 Adopt
# of Full-Time Equivalent Positions (FTEs)	54	54	53	61	<b>7</b>

## Fiscal Year 2026 Budget Discussion

- Personnel expenses increased associated with the addition of 8 positions to steady operations, expand coverage for animal control, stabilize part-time needs, and expand oversight of the foster rescue program (\$0.6 million /\$0.4 million of county funds). Additional increases include the continuation of a performance-based merit plan, state mandated retirement changes, and full year impacts of Fiscal Year 2025 personnel adjustments.
- Operating expenses increased associated with increased utility costs (\$49,000).
- Capital outlay increased associated with resuming the major equipment plan, including \$24,000 to replace appliances including washers and dryers.

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# Cooperative Extension

**Will Strader, Director**

[Department Website](#)

N.C. Cooperative Extension is a strategic partnership of the Cooperative Extension Programs N.C. State University and N.C. A&T State University, and Guilford County government. Guilford County Extension translates research-based education into solutions to improve the lives, land, and communities of Guilford County. The department provides educational and capacity-building opportunities to residents, community-based organizations, and businesses in-person, virtually, through community events, and media. Extension maximizes the county's return on investment by educating and empowering the community and by utilizing volunteers.

Policy dials include:

- Providing a Cooperative Extension program (structured through MOUs)
- Cost share with partners
- Model utilized based on county needs

Cooperative Extension provides the following services:

<b>Quadrant A – (\$N/A)</b> •	<b>Quadrant B – (\$N/A)</b> •
<b>Quadrant C – (\$N/A)</b> •	<b>Quadrant D – (\$945,781)</b> <ul style="list-style-type: none"> <li>• 4-H Youth Development</li> <li>• Administration</li> <li>• Agriculture &amp; Natural Resources</li> <li>• Consumer Horticulture</li> <li>• Family &amp; Community Wellbeing</li> <li>• Food Security</li> </ul>

*\*Net County Funds*

## Strategic Plan Alignment

Service Area	Goal	Initiative
<b>Successful People</b>	Goal 2: Promote and enhance the health of our residents and community	2.5 - Develop and Implement a Food Security Plan

# Cooperative Extension

## Key Metrics

Performance Metric	CY23* Actual	CY24* Actual	CY25* Estimated
Number of pesticide applicators receiving continuing education credits through Cooperative Extension	280	300	300
Number of youth served in 4H / Extension Programs	4,125	4,100	4,300
Number of individuals completing Food and Nutrition programs (adults and children)	4,229	2,721	3,000
Number of service hours contributed	9,330	9,600	9,750
Number of individuals gaining knowledge or skills in consumer and commercial horticulture	44,549	155,354	160,000

\*These metrics are utilized to measure service demand and are reported and tracked on the State's fiscal year (calendar year).

## Highlights of Recent Successes

- Established grant-funded Digital Skills Extension Agent position in late FY24, reaching over 1,096 individuals annually with impactful programming and securing a \$30,000 grant from NC State University to advance digital skills education in Guilford County.
- Secured \$102,500 in grant funding from The Duke Endowment to hire a Community Health Coalition Director, successfully launching this critical health initiative.
- Enhanced financial literacy programs for youth and adults, with 548 individuals gaining financial skills and 326 adopting strategies to safeguard financial wellbeing.
- Strengthened support for school and community gardens across Guilford County, enabling 7,821 individuals to grow food for themselves and their communities, fostering self-reliance and food security.
- Deployed five staff members to Western North Carolina, dedicating 248 hours to address agricultural recovery needs following Hurricane Helene, demonstrating Cooperative Extension's commitment to statewide disaster recovery.
- Maximized impact by partnering with volunteers to deliver programs. Volunteers provided 8,643 hours of service in 2024 (value of \$258,858).
- Expanded partnerships to include re-entry programs, and sites at housing authorities, senior centers, and veteran organizations, while enhancing outreach to Latino and Hispanic communities through culturally relevant programming and bilingual services.
- Maintained strong collaborations with libraries, community centers, non-profits, and faith communities, ensuring accessible, community-based delivery of services.

# Cooperative Extension

## Opportunities and Challenges Moving Forward

<b>Opportunities</b> <i>These are factors/dials that can help achieve goals</i>	<b>Challenges</b> <i>These are factors/dials that can prevent the achievement of goals</i>
Forge cross-sector partnerships to advance and expand programs, fostering long-term community growth.	Competing fiscal demands from County, NC State, and NC A&T agencies limit funding flexibility.
Leverage external funding opportunities, including grants and foundations, to expand program reach and sustainability.	Application and reporting constrain time Reliance on external funding limits program viability if grants are short-term
Elevate awareness of farmland preservation while expanding targeted education and training on agriculture-related practices.	Farmland loss to development Systemic barriers hinder agricultural expansion.
Integrate programs more directly into economic development strategies, highlighting their contributions to community growth.	Limited access to data or metrics to showcase economic development impact. Limited data-sharing platforms constrain collaboration and transparency.
Empower Advisory Leadership Systems to enhance program innovation, expand community reach, and magnify impacts.	Evolving patterns in volunteerism Volunteer recruitment/retention

## Budget Summary

	FY2024 Actuals	FY2025 Adopted	FY2025 Amended	FY2026 Adopted	vs. FY2025 Adopt (%)
<b>Revenues</b>	<b>\$260,183</b>	<b>\$47,600</b>	<b>\$47,600</b>	<b>\$47,600</b>	-
User Charges	18,522	26,800	26,800	26,800	-
Other Revenues	241,661	20,800	20,800	20,800	-
<b>Expenses</b>	<b>\$838,776</b>	<b>\$990,301</b>	<b>\$992,108</b>	<b>\$993,381</b>	-
Operating	838,776	990,301	992,108	993,381	-
<b>County Funds</b>	<b>\$578,594</b>	<b>\$942,701</b>	<b>\$944,508</b>	<b>\$945,781</b>	-

## Fiscal Year 2026 Budget Discussion

- No significant changes in service levels or funding allocations from the previous year.

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# Coordinated Services

## Erris Dunston, Assistant County Manager

Coordinated Services includes:

- The County's CBO (**Community Based Organization**) funding. Guilford County provides funds to a variety of dedicated community organizations meeting the definition of a 501(c) nonprofit to facilitate economically, culturally, and civically valuable services. These services are designated as carrying out a public purpose by North Carolina statute, and include community and youth development, education, and support for cultural and artistic activities.
- Programs and services are provided in conjunction with community partnerships through the local county **Juvenile Crime Prevention Council (JCPC)** and the North Carolina Department of Public Safety (NCDPS) Division of Juvenile Justice under the guidance of NCGS 143B-845-852. The local Guilford County Juvenile Crime Prevention Council (JCPC) reviews and monitors all funded programs annually to evaluate performance of each program throughout the funding cycle. Sub-committees prioritize local risk factors and develop requests for proposals that determine gaps between risks and needs in our community. Sub-committees also make recommendations to the Board of Commissioners (BOC) for annual funding of programs and services.

## Juvenile Crime Prevention Council

The JCPC, appointed by the BOC, advises elected officials on the development of community-based alternatives to court-imposed incarceration of youth, as well as the provision of community-based youth delinquency and substance abuse prevention strategies and programs. A County Administration staff member serves as Administrative Liaison to the council. Resource coordination and collaboration with both the Board of Commissioners and the broader community is a significant function.

The Guilford County JCPC was formed as a direct result of the Juvenile Justice Reform Act, S.L. 1998-202, enacted by Governor James B. Hunt. The Act requires the BOC to appoint a JCPC to act as a local juvenile justice planning body in order to receive State funding for juvenile court services and delinquency prevention programs. The JCPC is responsible for recommending the allocation of state and county funds to achieve the program's goals by collaborating with diverse organizations to fill local gaps between risks and needs. Each year, the JCPC reviews the risk factors and needs of youth involved with the court system. The Council then develops a community request for proposals to address the assessed needs. Towards the end of each fiscal year, JCPC evaluates funding proposals for the next fiscal year and will submit a recommendation to the Board of Commissioners for the JCPC County Funding Plan.

Policy Dials include:

- Community Based Organization funding structure
- Juvenile Crime Prevention Council allocations

# Coordinated Services

Coordinated Services provide the following services:

<b>Quadrant A – (\$N/A)</b> <ul style="list-style-type: none"> <li>•</li> </ul>	<b>Quadrant B – (\$84,950)</b> <ul style="list-style-type: none"> <li>• ABC Bottle Tax</li> <li>• Juvenile Crime Prevention Council (JCPC)</li> </ul>
<b>Quadrant C – (\$204,284)</b> <ul style="list-style-type: none"> <li>• Outside Non-Profit Contractual Obligations</li> </ul>	<b>Quadrant D – (\$1,736,415)</b> <ul style="list-style-type: none"> <li>• Outside Non-Profit Agency Funding</li> </ul>

*\*Net County Funds*

## Strategic Plan Alignment

Service Area	Goal
<b>Strong Community</b>	Goal 1: Maintain safe and secure communities through strategically coordinated and professional public safety services

## Budget Summary

	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2026 Adopted	vs. FY2025 Adopt (%)
<b>Revenues</b>	<b>\$1,506,228</b>	<b>\$1,521,575</b>	<b>\$1,528,495</b>	<b>\$1,521,575</b>	-
Federal/State Funds	1,505,920	1,521,575	1,528,495	1,521,575	-
Other Revenues	308	-	-	-	-
<b>Expenses</b>	<b>\$3,948,317</b>	<b>\$3,506,525</b>	<b>\$3,568,615</b>	<b>\$3,547,224</b>	<b>1%</b>
Personnel	14,758	9,950	9,950	10,649	7%
Operating	3,933,559	3,496,575	3,558,665	3,536,575	1%
<b>County Funds</b>	<b>\$2,442,089</b>	<b>\$1,984,950</b>	<b>\$1,996,310</b>	<b>\$2,025,649</b>	<b>2%</b>

	FY2024 Amended	FY2025 Adopted	FY2025 Amended	FY2026 Adopted	vs. FY2025 Adopt
# of Full-Time Equivalent Positions (FTEs)	0.1	0.1	0.1	0.1	-

# of Full-Time Equivalent Positions (FTEs)

## Fiscal Year 2026 Budget Discussion

- Personnel expenses represent a proportional split of staff time to operate and manage the JCPC program.
- Operating expenses increased associated with the Community Based Organizations policy, which reflects 0.2% of the projected General Fund budget, representing \$1.74 million, a \$40,000 increase over the prior year.

# Culture - Libraries

## Erris Dunston, Assistant County Manager

The county provides funding to the **Greensboro, High Point, Jamestown**, and **Gibsonville** Libraries to support operations and make library services available to all residents of Guilford County.

Guilford County does not operate a library but provides support to area libraries. The two state recognized libraries, Greensboro Public Library (the state-recognized county library system for Guilford County), and the High Point Municipal Library (the state-recognized municipal library), receive more support based on their official service populations. Funding for the Gibsonville and Jamestown libraries is a flat amount to support services in those parts of the County.

Policy dials include:

- Library per capita funding formula
- Contracts terms with each municipality

Libraries provide the following services:

<b>Quadrant A – (\$N/A)</b> •	<b>Quadrant B – (\$N/A)</b> •
<b>Quadrant C – (\$2,417,964)</b> • Libraries	<b>Quadrant D – (\$N/A)</b> •

*\*Net County Funds*

## Strategic Plan Alignment

Service Area	Goal
<b>Strong Community</b>	Goal 4: Enhance residents' quality of life through vibrant recreational, cultural, and entertainment opportunities

## Budget Summary

	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2026 Adopted	vs. FY2025 Adopt (%)
<b>Expenses</b>	<b>\$2,372,508</b>	<b>\$2,395,122</b>	<b>\$2,395,122</b>	<b>\$2,417,964</b>	<b>1%</b>
Operating	2,372,508	2,395,122	2,395,122	2,417,964	1%
<b>County Funds</b>	<b>\$2,372,508</b>	<b>\$2,395,122</b>	<b>\$2,395,122</b>	<b>\$2,417,964</b>	<b>1%</b>

# Culture - Libraries

## Fiscal Year 2026 Budget Discussion

- Funding represents the County's contribution to Greensboro, High Point, Gibsonville, and Jamestown. The allocation to Greensboro (\$1,697,481) and High Point (\$609,483) are based upon an update to the per capita funding formulas of \$5.50 per capita and associated populations and represent an increase of \$22,842. Allocations to both Gibsonville and Jamestown remained unchanged. The long-term model anticipated increases to the per resident charge, but the last two fiscal years have maintained the contribution at \$5.50 per resident.

## Library Funding Breakdown

	FY2024 Actual	FY2025 Adopted	FY26 Adopted
<u>State Recognized Libraries</u>			
Greensboro (County System)	\$1,664,034	\$1,680,674	\$1,697,481
High Point (Municipal)	597,474	603,448	609,483
<i>Sub-Total</i>	\$2,261,508	\$2,284,122	\$2,306,964
<u>Community Libraries</u>			
Gibsonville	55,500	55,500	55,500
Jamestown	55,500	55,500	55,500
<i>Sub-Total</i>	\$111,000	\$111,000	\$111,000
<b>Grand Total</b>	<b>\$2,372,508</b>	<b>\$2,395,122</b>	<b>\$2,417,964</b>

# Economic Development & Assistance

The goal of the Guilford County Economic Development program is to promote continued growth and investment in the County and Piedmont Triad Region. Emphasis is placed on the retention and expansion of existing industry, as well as recruitment of new business opportunities and emerging sectors.

The Economic Development budget includes funding for two County programs:

- Community Economic Development Organizations: The County provides grant funds to economic development agencies and a select group of cultural agencies that have both a strong and demonstrable economic impact and provide services and activities that support economic vibrancy in the County.
- Economic Incentive Grant Program: The County provides grant funds to qualified companies that meet certain investment, job retention, and/or job creation goals.

Policy dials include:

- The extent of investment allocated through incentive grants, including the reimbursement percentage and the criteria used to determine eligibility and award amounts.
- The level of financial support provided to economic development organizations (EDOs).
- The establishment of an approved reimbursement percentage for property taxes, based on defined criteria governing the incentive award process.”

Economic Development provides the following services:

<b>Quadrant A – (\$ N/A)</b>	<b>Quadrant B – (\$ N/A)</b>
<b>Quadrant C – (\$4,280,210)</b> • Incentive Grants	<b>Quadrant D – (\$565,000)</b> • Outside Non-Profit Economic Development Organizations

*\*Net County Funds*

## Strategic Plan Alignment

Service Area	Goal	Initiative
<b>Strong Community</b>	Goal 3: Expand and diversify the local and regional economies and create quality jobs that provide opportunities for all residents	3.1 - Manage and contribute to Economic Development incentives to support growing job markets
		3.2 - Support Megasite Development
		3.6 Support organizations navigating Golden Leaf Community-Based Grants Initiative in the Piedmont-Triad Prosperity Zone
		3.7 - Workforce Impact & Recovery Analysis

# Economic Development & Assistance

## Key Metrics

Performance Measures	FY23 Actual	FY24 Actual	FY25 Estimated
Total Taxable Sales and Purchases in Guilford County	\$10,887,291,208	\$11,184,389,474	\$11,329,786,537
Unemployment Rate	4.1%	3.9%	4.0%

## Opportunities and Challenges Moving Forward

<b>Opportunities</b> <i>These are factors/dials that can help achieve goals</i>	<b>Challenges</b> <i>These are factors/dials that can prevent the achievement of goals</i>
Revise Econ. Development Incentive Guidelines that reflect competitive market conditions among peer jurisdictions	No change in formal guidelines resulting in lack of clarity and transparency of economic development incentives offered.
Evaluate/Measure both long-term and short-term impacts of approved economic dev. Incentives & evaluate effectiveness of economic incentive contractual terms to help build both community assets and capacity	Lack of resources for a dedicated economic development program

## Budget Summary

	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2026 Adopted	vs. FY2025 Adopt (%)
<b>Expenses</b>	<b>\$1,051,161</b>	<b>\$4,776,014</b>	<b>\$7,823,134</b>	<b>\$4,895,210</b>	<b>2%</b>
Operating	1,051,161	4,776,014	7,823,134	4,895,210	2%
<b>County Funds</b>	<b>\$1,051,161</b>	<b>\$4,776,014</b>	<b>\$7,823,134</b>	<b>\$4,895,210</b>	<b>2%</b>

## FY2026 Budget Discussion

- Operating expenses increased as a result of estimated incentive grant obligations associated with job creation and growth in taxable property values.

# Economic Development & Assistance

## Economic Development Organization Funding

The County anticipates paying out \$4.2 million in the upcoming year based on organizations meeting contractual obligations associated with economic development incentives.

## Economic Development Community Organizations

The following economic development organizations are included in the budget.

Organization	Recommended	Services Provided	Economic Development Goal
Greensboro Area Chamber of Commerce	\$200,000	Recruitment of new companies and collaborate with existing industries to grow and expand operations to facilitate creation of high-quality jobs and new capital investment within Guilford County	Job Creation/Retention, Increase/Improve Business Prospects
Guilford County Economic Development Alliance (GCEDA)	\$100,000	Coordinate and align all economic development recruitment and retention activities to enhance economic conditions within Guilford County and local region	Job Creation/Retention, Increase Taxable Property
Forward High Point Foundation/Downtown High Point	\$40,000	Revitalize downtown High Point into a source of economic, social, academic, and recreational prosperity	Increase/Improve Business Prospects
City of High Point	\$100,000	Assists with retention and/or expansion of existing business & industry and recruitment of new businesses for job creation and capital investment in Guilford County	Job Creation/Retention, Increase Taxable Property
High Point Market Authority	\$125,000	Coordinate marketing & logistics, assists in recruitment of new buyers and retention of existing buyers for the biannual High Point Furniture Market	Job Creation/Retention, Increase Taxable Property & Increase/Improve Business Prospects

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# Emergency Services

**Jim Albright, Director**

[Department Website](#)

In March 1969, Guilford County began ambulance operations as Emergency Transportation Services (ETS) and in 1974 became the first professional paramedic agency in the State of North Carolina. Guilford County operates a two-tiered medical response system. A two-tiered system means that Guilford County has a first tier (fire departments/EMTs) and second tier (ambulance/Paramedics) for most medical responses.

**Basic Life Support (BLS)** is a set of life-saving medical procedures performed in the early stages of an emergency.

**Advanced Life Support (ALS)** is a set of procedures, medications, and skills that are used to stabilize and treat patients who have experienced a life-threatening event, such as a stroke, cardiac arrest, or acute coronary syndrome.

Ideally, the first tier responds to a medical call before the second tier arrives; however, some non-emergency calls do not receive a two-tier response due to the non-emergent nature of the call. In the initial response to a call, a fire department/district arrives before EMS and provides BLS assessment and interventions. Next, a Guilford County EMS ambulance arrives and provides advanced life support (ALS) assessment and intervention, and transport. In 1979, Guilford County combined ETS (and changed to EMS), 911 Communications, and Fire into Guilford County Emergency Services, later adding Emergency Management in 2004.

Policy dials include:

- County-operated vs. Contracted services
- Respond to all calls (Alpha through Echo)
- Same response time goals across the county
- Two-tiered BLS/ALS medical response where Guilford County has a first tier (fire departments/EMT's) and second tier (ambulance/Paramedics) for most medical responses, which means the first tier (BLS) responds to a medical call before the second tier (ALS) arrives
- Special event coverage
- Jointly funded GM911 System, operated by City of Greensboro, and excluding High Point
- County-funded fire operations support to rural departments
- Rural department org/funding structure

## EMS Emergency ALS Response Time Goals

<b>Echo calls</b> (imminent life threat)	9 minutes – 90% of the time countywide
<b>Delta calls</b> (life threat)	11 minutes – 90% of the time countywide
<b>Charlie calls</b> (potential life threat)	13 minutes – 90% of the time countywide

# Emergency Services

Emergency Services provides the following services:

<b>Quadrant A – (\$ - N/A)</b>	<b>Quadrant B – (\$10,130,161)</b> <ul style="list-style-type: none"> <li>• Emergency Management</li> <li>• Emergency Medical Services</li> <li>• Fire Inspections &amp; Investigations</li> </ul>
<b>Quadrant C – (\$8,638,961)</b> <ul style="list-style-type: none"> <li>• Administrative Coordination</li> <li>• GM911 Coordination</li> <li>• Other Operations – Fleet Maintenance</li> <li>• Other Operations – IT Infrastructure/800MHz Radio System</li> </ul>	<b>Quadrant D – (\$3,109,210)</b> <ul style="list-style-type: none"> <li>• Community Paramedicine</li> <li>• Fire Operations</li> </ul>

\*Net County Funds

## Strategic Plan Alignment

Service Area	Goal	Initiative
<b>Successful People</b>	Goal 3: Ensure safety and promote self-sufficiency and permanency in the lives of adults, children, and families	3.9 - Establish Adult Resource Team for Prevention & Intervention
	Goal 4: Provide a continuum of behavioral healthcare services to improve residents' mental well-being and reduce substance misuse	4.4 - Provide Pandemic Funding for GCSTOP (See Opioid for Additional Information)
<b>Strong Community</b>	Goal 1: Maintain safe and secure communities through strategically coordinated and professional public safety services	1.1 - Expand Paramedic Academy
		1.2 - Implement EMT Academy
		1.4 - Implement Fire Records Management System for Fire District Support
		1.5 - Implement a Rural District Fire Academy
		1.8 - Install Fire Service Hydrants in Southwest Guilford County
		1.9 - Expand Broadband Access for Rural Fire Departments
		1.10 - Emergency Management P.P.E. & Cleaning Supplies
		1.11 - LE Detention & Paramedic Incentive Program

# Emergency Services

## Key Metrics

Performance Measure	FY23 Actual	FY24 Actual	FY25 YTD (end of Feb)
Call Volume	82,430	83,619	53,876
Priority Calls – Echo	1,253	1,282	708
Echo Response Times with 9 Minutes	74%	75%	73%

- Guilford County Emergency Medical Services had **82,797** total calls and **123,102-unit** responses in calendar year 2023, an increase of 19,236, or 30.3%, since 2013. Over the same period, population grew by 11.5% (Census Bureau; NC OSGM). The greatest growth in call volume is due to non-emergency calls and from high system utilizers.
- The **top eight reasons** for calls to Guilford EMS are Sick Persons, Falls, Breathing Problems, Unconscious, Chest Pain, Motor Vehicle Accidents, Unknown Problem-Person Down, and Interfacility Transfers (which include medical and nursing facilities).

## Highlights of Recent Successes

- The **Adult Resource Team (ART)**, a collaborative effort between EMS and Fire partners to provide a stronger service line for patients who need resources and care that exceed normal EMS and Fire capabilities. By providing necessary resources and navigation for continued care via a social worker, services to our underserved and vulnerable communities are improved while simultaneously freeing up EMS and Fire resources to address medical emergencies and fire suppression/rescue activities. ART won a NACo Achievement Award (Best in Category) in 2024.
- Launching the **Behavioral Health Response Team (BHRT) Community Paramedic Program**, a co-response initiative designed in collaboration with the City of Greensboro to address the complex challenges associated with mental health crises and homelessness within Guilford County. BHRT community paramedicine also won NACo Achievement Award in 2024.
- Implemented a **County Wide Fire Records Management System (Fire RMS)** that allowed all contracted Fire Departments to utilize one system for incident reporting. This allowed for better reporting and analysis of all departments into a full package. This new system also won a NACo Achievement award in 2024 for the first of its kind.

# Emergency Services

## Opportunities and Challenges Moving Forward

<b>Opportunities</b> <i>These are factors/dials that can help achieve goals</i>	<b>Challenges</b> <i>These are factors/dials that can prevent the achievement of goals</i>
Increased Staff Resources (currently have 21 vacancies, or 7% vs a low point of 15% during pandemic)	Shift relief factor (previous goal of 1.2 FTE for every working position, but may not be adequate now)
Continued partnerships to reduce non-emergency calls on the system	Workforce Retention
Redefine the EMS Delivery Systems	Funding and Resource Availability
Advocacy at the Federal level to change the reimbursement structure from a transportation benefit to assessment/treatment	Succession Planning
	Rural Fire District rapidly declining volunteerism and funding challenges.

## Budget Summary

	<b>FY2024 Actual</b>	<b>FY2025 Adopted</b>	<b>FY2025 Amended</b>	<b>FY2026 Adopted</b>	<b>vs. FY2025 Adopt (%)</b>
<b>Revenues</b>	<b>\$23,452,173</b>	<b>\$24,228,325</b>	<b>\$25,253,325</b>	<b>\$25,995,825</b>	<b>7%</b>
User Charges	22,919,738	23,938,325	24,938,325	25,705,825	7%
Federal/State Funds	356,311	75,000	75,000	75,000	-
Other Revenues	176,125	215,000	240,000	215,000	-
<b>Expenses</b>	<b>\$44,377,741</b>	<b>\$42,972,818</b>	<b>\$45,484,441</b>	<b>\$47,874,157</b>	<b>11%</b>
Personnel	30,084,226	28,917,117	29,912,117	31,041,484	7%
Operating	12,966,447	14,010,701	14,524,358	14,882,673	6%
Capital Outlay	1,327,068	45,000	1,047,966	1,950,000	4233%
<b>County Funds</b>	<b>\$20,925,567</b>	<b>\$18,744,493</b>	<b>\$20,231,116</b>	<b>\$21,878,332</b>	<b>17%</b>
	<b>FY2024 Amended</b>	<b>FY2025 Adopted</b>	<b>FY2025 Amended</b>	<b>FY2026 Adopted</b>	<b>vs. FY2025 Adopt</b>
# of Full-Time Equivalent Positions (FTEs)	279.25	279.25	279.25	303.25	24

# Emergency Services

## Fiscal Year 2026 Budget Discussion

- Personnel increased by 9% associated with adding 24 positions (\$1.6 million), with staggered start dates throughout the year, to support adding four (4) peak demand units with a goal to improve response times and unit availability. These increases are offset with potential revenue growth (\$0.4 million). Additional personnel increases are associated with continuation of a performance-based merit plan, state mandated retirement changes, and a full year impacts of Fiscal Year 2025 personnel adjustments.
- Operating expenses increased by 2% associated with a cost share agreement with the City of Greensboro for shared management of the GM911 call center (\$0.45 million). Resuming the major technology plan resulted in an increase of \$0.18 million, with additional details included in the *Multi-Year Plan* section of the budget.
- Capital outlay increased by \$2.0 million to resume the major equipment plan, including replacing end-of-life cardiac monitors and equipment, replacing stretchers and stair chairs, and other vital emergency services equipment. The county is exploring financing the replacement of cardiac monitors and this budget includes the first year of anticipated financing. The final costs may vary.
- The budget continues the replacement of end-of-life public safety radios.
- This budget includes a transfer to the debt service fund (within Debt Service) to finance the purchase of four (4) new ambulances to support the expansion request of 24 positions, to avoid utilizing end of life equipment that was scheduled for replacement (\$1.4 million /\$0.4 million of county funds for the first year payment). An additional transfer to the debt service fund is included to restore the vehicle replacement plan, totaling \$1.6 million for 4 new vehicles and one refurbishment.
- Resuming the technology plan resulted in an increase of \$0.18 million.

## Horizon Issues

The Fiscal Year 2026 Budget was not able to address all requests submitted by departments. The department requested the following items, which will be considered in future fiscal years:

- ES Training Coordinator - \$103,000 - 1 FTE – Emergency Services proposes to use available ARPA funding to add a training coordinator to rebuild its workforce, including running EMT and paramedic academies, as well as continuing focus on the hiring of qualified applicants. All of these additions require an extensive orientation and progression process for candidates to progress to independent function and successfully complete Field Training and Evaluation Program (FTEP). However, planned ARPA funds would only support the position for one-year; therefore it is recommended that EMS utilize those funds for other expenses and explore a reclassification of an existing position to support pressing needs.

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# Inspections

**Matthew Crawford, Director**

**Department Website**

The purpose of the Inspections department is to enforce the North Carolina Building Codes and the Development Ordinance through inspections of building construction, plumbing, heating and cooling equipment, and electrical connections. The department also provides permitting services for the unincorporated parts of the County and, through contractual agreements, for the Towns of Stokesdale, Oak Ridge, Pleasant Garden, Sedalia, Whitsett, Jamestown, Summerfield, and the Piedmont Triad Airport Authority. The permits section issues permit for all classes of work, including building, electrical, plumbing, and mechanical, and schedules inspections, coordinates gas meter releases and power releases, and issues Certificates of Occupancy/Compliance. The department is also tasked to conduct the review of construction building plans and specifications for compliance with NC State building and related codes.

Policy dials include:

- Developing a Fee Philosophy and Cost Recovery framework.
- Provision of inspection services to surrounding jurisdictions (Stokesdale, Oak Ridge, Pleasant Garden, Sedalia, Whitsett, Jamestown, Summerfield, PTAA, and unincorporated Guilford County).
- Maintaining current staffing levels to ensure ≥95% completion rate of same-day inspections.
- Erecomstablish a process and funding source to ensure minimum housing standards as outlined in County ordinance.

Inspection Services provides the following services:

<b>Quadrant A – (\$N/A)</b>	<b>Quadrant B – (\$1,972,777)</b> <ul style="list-style-type: none"> <li>• Code Compliance</li> <li>• Inspections</li> <li>• Permitting</li> <li>• Plan Review</li> </ul>
<b>Quadrant C – (\$ N/A)</b>	<b>Quadrant D – (\$ N/A)</b> <ul style="list-style-type: none"> <li>• Minimum Housing (future)</li> </ul>

## Strategic Plan Alignment

Service Area	Goal	Initiative
<b>Strong Community</b>	Goal 5: Ensure safe, secure, and clean environments through responsible growth, development, and management	5.10 - Decrease turnaround time for building inspections

# Inspections

## Key Metrics

Performance Measures	FY23 Actual	FY24 Actual	FY25 Estimated
Permitting: Residential & Commercial Building Permits Issued	8,009	7,999	8,200
Inspections: Building, Plumbing, Mechanical, Gas & Electrical Inspections Completed	35,341	34,125	36,000

## Highlights of Recent Successes

- Apart from field inspectors, our team is fully staffed.
- Resources added in 2022 have allowed us to increase our capacity, work through the inspections backlog, and better meet community demand.
- For Calendar Year 2024, the department is averaging a 99.68% rate of same-day inspections, exceeding the 95% target.

## Opportunities and Challenges Moving Forward

<b>Opportunities</b> <i>These are factors/dials that can help achieve goals</i>	<b>Challenges</b> <i>These are factors/dials that can prevent the achievement of goals</i>
Additional resources to allow for follow-through on minimum housing ordinance	Impact of minimum housing standards on other county support departments
Implementing Phase III of EPL	Recruiting Plan Reviewers
Additional efficiency of multi-trade inspectors	Resiliency within staffing structure and trades
Cost recovery concept: Stepped Re-inspection fees and commercial fees –	

# Inspections

## Budget Summary

	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2026 Adopted	vs. FY2025 Adopt (%)
<b>Revenues</b>	<b>\$1,370,273</b>	<b>\$1,660,000</b>	<b>\$1,660,000</b>	<b>\$1,640,000</b>	<b>(1%)</b>
User Charges	68,556	50,000	50,000	30,000	(40%)
Other Revenues	1,301,717	1,610,000	1,610,000	1,610,000	-
<b>Expenses</b>	<b>\$3,183,255</b>	<b>\$3,528,894</b>	<b>\$3,353,894</b>	<b>\$3,612,777</b>	<b>8%</b>
Personnel	3,057,425	3,401,029	3,216,029	3,484,912	2%
Operating	125,830	127,865	137,865	127,865	0%
Capital Outlay	-	-	-	-	-
<b>County Funds</b>	<b>\$1,812,981</b>	<b>\$1,868,894</b>	<b>\$1,693,894</b>	<b>\$1,972,777</b>	<b>6%</b>

	FY2024 Amended	FY2025 Adopted	FY2025 Amended	FY2026 Adopted	vs. FY2025 Adopt
# of Full-Time Equivalent Positions (FTEs)	31	31	31	31	-

## Fiscal Year 2026 Budget Discussion

- Personnel increases are associated with the continuation of a performance-based merit plan, state mandated retirement changes, and full year impacts of Fiscal Year 2025 personnel adjustments.

## Horizon Issues

The Fiscal Year 2026 Budget was not able to address all requests submitted by departments. The department requested the following items, which will be considered in future fiscal years:

- Dilapidated Building Program – \$100,000 - This program enables the County to assist in the demolition of unsafe or unsightly structures through a structured process that prioritizes collaboration with property owners while ensuring public safety.

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# Law Enforcement

## Danny H. Rogers, Sheriff

[Department Website](#)

It is the objective of the Guilford County Sheriff's Office to enhance the quality of residents' lives by reducing crime and the fear of crime. We are proactive in our approaches to crime by using innovative, resourceful, and aggressive methods to assure the quality of life of our citizens.

The Guilford County Sheriff's Department consists of the Operations Bureau, which includes the Legal Services Division, Court Services Bureau, and the Administrative Services Bureau. The authority of the Sheriff to perform traditional law enforcement functions derives from North Carolina common law concerning the functions of "peace officers" and has been codified by NCGS § 4-1. Traditional law enforcement duties are regulated by the US Constitution, and Federal and State Statutes. Pursuant to NCGS § 153A-224(a) and § 162-22, the Sheriff's Office is also obligated to act as the custodian of the two Detention Facilities in the County, one in Greensboro and one in High Point, and to provide for the care, basic needs, and safekeeping of all inmates housed therein.

Policy areas include:

- The Sheriff has wide latitude and discretion of managing the provision of services under the authority of the Office of the Sheriff, the Board of County Commissioners has authority to determine funding appropriations, but not how the funds can be spent.
- Provision of funding for the operation of two detention centers
- Provision of funding for vehicle replacements

The Guilford County Sheriff's Office provides the following services:

<b>Quadrant A – (\$N/A)</b>	<b>Quadrant B – (\$66,373,865)</b> <ul style="list-style-type: none"> <li>• <i>Courts &amp; Detention \$50,042,271 (Jails, Bailiff Services, Inmate Transportation, Community Re-Entry)</i></li> <li>• <i>Legal Processes \$5,115,029 (Civil and Criminal)</i></li> <li>• <i>Patrol \$11,141,565</i></li> </ul>
<b>Quadrant C – (\$26,725,723)</b> <ul style="list-style-type: none"> <li>• <i>Administration \$18,489,826</i></li> <li>• <i>Special Operations \$7,069,868 (Evidence Control and Storage, Crime Scene Processing, Forensics Computer Analysis, Dive Team, K9 Teams, Narcotics/Vice, SERT Team)</i></li> <li>• <i>Grant Programs \$1,042,279</i></li> <li>• <i>Aviation Program</i></li> </ul>	<b>Quadrant D – (\$45,011)</b> <ul style="list-style-type: none"> <li>• <i>Other Operations \$12,511 (School Resource Officers, Community Event Support, Warrant Repository)</i></li> </ul>

\*Net County Funds

# Law Enforcement

## Strategic Plan Alignment

Service Area	Goal	Initiative(s)
<b>Strong Community</b>	Goal 1: Maintain safe and secure communities through strategically coordinated and professional public safety services	1.3 - Construction & Occupancy of new Sheriff's Administration Building
		1.6 - Install New Law Enforcement BDA/DAS Technology
		1.7 - Expand Detention Center Medical and Mental Health Services
		1.11 - LE Detention and Paramedic Incentive Program

## Key Metrics

Service	Measure	FY23 Actual	FY24 Actual	FY25 Estimated
Special Operations	Investigations per Officer / Detective	59	60	62
Special Operations	% Investigations Successfully Cleared	32%	35%	30%
Patrol	Total Calls for Service (Dispatched & Self-Initiated)	67,232	62,523	62,748
Patrol	Avg Time from Dispatch to On-Scene (MM:SS)	09:52	09:33	09:45
Patrol	Investigations per Officer	89	76	92
Detention	Total Inmates Admitted	14,565	14,750	15,000
Detention	Average Daily Population	850	850	900
Detention	Average Length of Stay (Days)	112	115	125

# Law Enforcement

## Opportunities and Challenges Moving Forward

Opportunities <i>These are factors/dials that can help achieve goals</i>	Challenges <i>These are factors/dials that can prevent the achievement of goals</i>
Recruiting to reduce vacancies	High levels of vacant positions (primarily Detention Officer and Deputy Sheriff).
Increase salaries for frontline supervisors	Addressing issues of pay compression in the frontline supervisor rank
Expedite repairs to High Point detention facility plumbing or source offsite service to conduct wash/sterilization services for inmate trays and utensils.	Plumbing issues in the kitchen of the High Point detention facility are creating budget issues due to the shift to disposable trays and cutlery.

## Budget Summary

	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2026 Adopted	vs. FY2025 Adopt (%)
<b>Revenues</b>	<b>\$8,085,547</b>	<b>\$7,149,094</b>	<b>\$7,304,190</b>	<b>\$7,598,519</b>	<b>6%</b>
User Charges	5,609,347	5,662,973	5,662,973	6,056,881	7%
Federal/State Funds	698,125	242,003	242,003	242,000	-
Other Revenues	1,778,075	1,132,605	1,256,605	1,186,625	5%
Approp. Fund Balance	-	111,513	142,609	113,013	1%
<b>Expenses</b>	<b>\$87,560,326</b>	<b>\$89,150,689</b>	<b>\$95,541,880</b>	<b>\$100,743,118</b>	<b>13%</b>
Personnel	64,965,251	65,923,884	69,893,884	71,867,451	9%
Operating	21,034,148	22,699,580	25,030,191	25,105,183	11%
Capital Outlay	1,527,398	-	24,000	543,000	100%
Human Services Assistance	33,529	-	66,580	-	-
Transfers Out & Other	-	527,225	527,225	3,227,484	512%
<b>County Funds</b>	<b>\$79,474,779</b>	<b>\$82,001,595</b>	<b>\$88,237,690</b>	<b>\$93,144,599</b>	<b>14%</b>
	FY2024 Amended	FY2025 Adopted	FY2025 Amended	FY2026 Adopted	vs. FY2025 Adopt
# of Full-Time Equivalent Positions (FTEs)	662	662	661	661	(1)

# Law Enforcement

## Fiscal Year 2026 Budget Discussion

- Personnel expenses increased 9% associated with implementation of mid-year pay adjustments resulting in a \$4 million increase in salaries, as the FY2025 budget included \$2 million for compensation maintenance. Additional increases are associated with continuation of a performance-based merit plan, state mandated retirement changes, and full year impacts of Fiscal Year 2025 personnel adjustments.
- Operating expenses increased 11% (\$2.2 million) associated with adding \$1 million to replace computers to maintain Criminal Justice Information System (CJIS) compliance. This is a one-time increase. Additional increases include restoring the major technology plan, which includes \$0.4 million to replace end-of-life body cameras, \$123,000 for Motorola Solutions Smart Programming, 475,000 for re-entry funding and \$32,500 to support software for the Real Time Crime Center. The budget includes smaller operating increases for medical services and jail food services.
- Capital outlay increased to \$543,000 in order to restore funding for the major equipment plan. Major equipment for Law Enforcement includes pistol replacement, special operations equipment and jail equipment for both Greensboro and High Point locations.
- Transfers out increased by \$2.7 million to account the planned the replacement of the detention centers' record and jail management system (JMS/RMS) which is anticipated to cost \$2.5 million. This is being accounted for in a project ordinance to account for the multi-year rollout of the software. This is a one-time cost but will have increased annual subscription costs once implemented. See the *Multi-Year Plan* section of the budget document for more information.
- Although not reflected in the Sheriff's Office budget, there are funds included as a transfer to debt service to finance the replacement of the SERT equipment truck (\$250,000) and the replacement of the mobile command center (\$875,000) for the Special Operations division. Final costs may be impacted by global economic conditions and federal policy decisions on tariffs.

## Horizon Issues

The Fiscal Year 2026 Budget was not able to address all requests submitted by departments. The department requested the following items, which will be considered in future fiscal years:

- Increase to the current jail medical services aggregate cap – \$425,000 – The contract with the jail medical services vendor includes \$575,000 within the County's max exposure to support third-party medical care; meaning when a resident requires outside medical care or hospitalization, the vendor coordinates care and the County pays those expenses based on the vendor's contractual rates with local medical providers. However, actual expenses over the last several years have exceeded the \$575,000 included in the contract. Funds were requested to increase the \$575,000 aggregate cap to \$1,000,000. The Sheriff's Office is evaluating alternative ways to reduce costs while not impacting service delivery.
- Increase Vehicle Repair Budget by \$200,000 - Request to increase the vehicle repair budget by \$200,000 to offset continued rising vehicle repairs and preventative maintenance costs.

# Law Enforcement

- Purchase Additional Patrol Rifles - \$50,000 -Funds requested increase to the armory budget to help purchase additional departmental rifles for deputies.
- Increase in Ammunition Costs - \$30,000 – Funds requested to help off-set the anticipated rise in ammunition costs confirmed for FY26
- Create Dedicated Budget for GCSO Bike Team - \$15,000 - Funding to set up dedicated budget for the GCSO Bike Team.
- Create Dedicated Budget for GCSO Honor Guard - \$13,000 - Funding to set up dedicated budget for the GCSO Honor Guard.
- Create Dedicated Budget for Sheriff and Command Staff Training - \$45,000 - Creation of a separate budget dedicated to training events Sheriff Rogers and Command Staff attend annually.
- Budget Increase for Media Operations - \$10,000 – The Sheriff’s Office would like additional funding to increase the level of communication across all media outlets.
- Security System Upgrades at Special Operations - \$37,624 - Funding to add security camera coverage at the Special Operations Building.
- Expansion of Evidence Storage Racks at Special Operations - \$76,790 - Request to add rolling shelves in the Special Operations evidence vault.
- Addition of four full time employees to Re-Entry Services - \$299,020 and 4 FTEs – Re-entry services has seen substantial growth over the past four years which has necessitated the need to add four additional case managers.
- Addition of portable generators to the District 1 and 2 Offices - \$25,000 - Addition of portable generators to the District 1 and 2 offices.
- Increase annual training budget for Law Enforcement Deputies - \$100,000 - Separating Law Enforcement and Detention Training to accommodate entry-level deputies.
- Create separate annual training budget for Detention staff - \$300,000 - Separating Law Enforcement and Detention Training to accommodate entry-level officers.

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# Parks and Recreation

**Dwight Godwin, Director**

[Department Website](#)

The Parks and Recreation Department focuses on the planning, programming, and maintenance of parks, open space, and other recreational facilities, including 7 regional parks, 10 passive parks and preserves, 2 marinas, the County Farm, and 60 miles of trails and greenways. The department operates with the intended purpose of creating a more interconnected park, trails, and recreational system that provides better access for residents and supports the environmental goals of the community. Parks amenities also support the health and well-being of residents by being accessible to people of all ages, abilities, cultures, and economic status.

Potential Policy Dials include:

- Determining the balance between an active and passive park system, which guides the types of facilities, programming, and services provided at each park, along with the corresponding operational framework.
- Allocating resources to strengthen and sustain existing partnerships with municipalities.
- Fee Philosophy and Cost Recovery in fee structure.

Guilford County Parks provides the following services:

<b>Quadrant A – (\$ N/A)</b>	<b>Quadrant B – (\$ N/A)</b>
<b>Quadrant C – (\$ N/A)</b>	<b>Quadrant D – (\$4,609,726)</b> <ul style="list-style-type: none"> <li>• Bur-Mil Park Operations</li> <li>• County Farm</li> <li>• Gibson Park Operations</li> <li>• Guilford-Mackintosh Operations</li> <li>• Hagan-Stone Park Operations</li> <li>• Northeast Park Operations</li> <li>• Outdoor Adventure</li> <li>• Parks Administration</li> <li>• Parks Preserves, Trails &amp; Greenways</li> <li>• Southwest Park Operations</li> <li>• Triad Park Operations</li> </ul>

*\*Net County Funds*

# Parks and Recreation

## Strategic Plan Alignment

Service Area	Goal	Initiative
<b>Strong Community</b>	Goal 4: Enhance residents' quality of life through vibrant recreational, cultural, and entertainment opportunities	4.8 - Plan Development for the Bicentennial Greenway
		4.9 - Develop a Parks Master Plan

## Key Metrics

Performance Measures	FY23 Actual	FY24 Actual	FY25 Estimated
Parks Visitors Served Annually ( <i>estimates</i> )	1,143,800	1,200,000	1,435,400
Shelter Reservations*	1,676	976	1,127
Campground Reservations ( <i>Nights</i> )*	10,898	11,957	12,350
Pool Attendance*	84,546	82,078	86,907
Event Center Room Reservations*	537	512	606
Special Events Attendance*	42,700	27,000	31,100
Golf Driving Range ( <i>buckets sold</i> )*	14,363	15,275	16,000
Parks Revenue Generated ( <i>per RecTrac</i> )	\$1,207,324	\$1,434,386	1,468,154

## Highlights of Recent Successes

- Finalizing the Parks Master Plan.
- Implemented software for better data tracking to more accurately demonstrate visitation and use of Parks amenities.
- Continue to grow annual visitor numbers and participation in Parks Special Events (4th July, Fall Fest, Big Pick)
- Continue to grow Internal and External Partnerships
  - County Departments use Park Facilities for retreats and planning sessions
  - Partnerships with City of Greensboro, City of High Point, and PTRC

# Parks and Recreation

## Opportunities and Challenges Moving Forward

Opportunities <i>These are factors/dials that can help achieve goals</i>	Challenges <i>These are factors/dials that can prevent the achievement of goals</i>
Implement the Parks Master Plan	Determine what type of system we want to become and resources to execute that plan
Enhance connectivity with regional park systems through greenways	Part-time seasonal pay rates continue to increase, which could put additional pressure on seasonal lifeguards
Developing a fee philosophy and adjusting fees	Bicentennial Greenway Funding and future greenway development
Development of Bryan Park through interlocal agreement with City of Greensboro	Catching up on deferred maintenance on parks building and deferred daily task maintenance
Future parks, bonds, grants and revenue sources	County Farm Future Direction

## Budget Summary

	FY2024 Actuals	FY2025 Adopted	FY2025 Amended	FY2026 Adopted	vs. FY2025 Adopt (%)
<b>Revenues</b>	<b>\$1,523,196</b>	<b>\$1,461,030</b>	<b>\$1,461,030</b>	<b>\$1,486,030</b>	<b>2%</b>
User Charges	1,311,088	1,239,382	1,239,382	1,264,382	2%
Other Revenues	212,109	221,648	221,648	221,648	-
<b>Expenses</b>	<b>\$6,016,643</b>	<b>\$5,827,560</b>	<b>\$6,095,845</b>	<b>\$6,095,756</b>	<b>5%</b>
Personnel	3,691,912	3,531,372	3,531,372	3,610,018	2%
Operating	2,144,212	2,296,188	2,547,647	2,296,238	-
Capital Outlay	180,519	-	16,826	189,500	-
<b>County Funds</b>	<b>\$4,493,447</b>	<b>\$4,366,530</b>	<b>\$4,634,815</b>	<b>\$4,609,726</b>	<b>6%</b>
	FY2024 Amended	FY2025 Adopted	FY2025 Amended	FY2026 Adopted	vs. FY2025 Adopt
# of Full-Time Equivalent Positions (FTEs)	31	31	31	32	1

# Parks and Recreation

## Fiscal Year 2026 Budget Discussion

- Addition of one (1) position at Bur-Mil Park, an Administrative Assistant \$51,415, with an effective start date of October 1, offset with part-time expense reduction and additional realized revenue, to provide full-time staff coverage at Bur-Mil Park. Bur-Mil Park is a high-use public facility within Guilford County. Administrative functions are currently handled by part-time staff. This addition of one full-time administrative position will provide consistent support, reduce workload strain, and improve internal operations. The position will support daily park functions and help meet increasing service demands.
- Increase in capital outlay associated with resuming the major equipment plan (\$189,500). Major equipment includes mowers or equipment nearing their end-of-life or recommended replacement. See the Multi-Year Plan section of the budget for more information.

## Horizon Items

As the Master Plan is finalized, additional operating or capital requests may be formulated for the Fiscal Year 2026-27 budget process. Identifying a long-term funding source for capital investments and greenway expansion is an area expected to be discussed in future budget cycles.

# Planning and Development

**J. Leslie Bell, Director**

[Department Website](#)

The Planning and Development Department is responsible for facilitating the planned and orderly growth of the County through comprehensive land use controls. The divisions of the Department work together to manage land development, environmental stewardship, and the built environment.

The Planning Division administers and ensures compliance with the Unified Development Ordinance (UDO) for zoning, subdivision, and site development; prepares, implements, and updates the long range Comprehensive Plan and Area Plans to assure quality growth; provides staff support for the Planning Board, Board of Adjustment, Historic Preservation Commission and Technical Review Committee; reviews and recommends additions to the NC Department of Transportation (NCDOT) secondary road system; provides staff support to the Burlington, Greensboro and High Point Metropolitan Planning Organizations (MPOs); and provides planning and zoning services to the towns of Pleasant Garden, Sedalia, Whitsett and Stokesdale.

The Stormwater/Soil Erosion Control Division administers state-mandated programs to assure compliance with State rules/regulations and the Guilford County Unified Development Ordinance Environmental Regulation sections. These sections include Stormwater Management & Watershed Protection, Soil Erosion & Sedimentation Control, Flood Damage Prevention, and Illicit & Illegal Discharges. The overall goal of this program is to prevent adverse effects of runoff associated with new development which protects land; controls stream bank and soil erosion; reduces flooding; and protects the floodplain, wetlands, water resources, riparian and aquatic ecosystems.

Policy dials include:

- Provision of services to municipalities
- Level of investment and resources to support the historic preservation program
- Timeliness of plan review
- Fee Philosophy and Cost Recovery in fee structure
- Ability of stormwater program to comply with state regulations related to both required annual and as needed inspections of Stormwater Control Measures (SCM) and public education & outreach.

Planning and Development provides the following services:

<b>Quadrant A – (\$ N/A)</b> <ul style="list-style-type: none"><li>•</li></ul>	<b>Quadrant B – (\$1,829,820)</b> <ul style="list-style-type: none"><li>• Current Planning Development Review</li><li>• Environmental Review</li><li>• Long-Range Planning</li><li>• Zoning Compliance</li></ul>
<b>Quadrant C – (\$371,718)</b> <ul style="list-style-type: none"><li>• Community Services</li></ul>	<b>Quadrant D – (\$255,554)</b> <ul style="list-style-type: none"><li>• Historic Preservation Program</li><li>• Interlocal Agreement Services</li></ul>

*\*Net County Funds*

# Planning and Development

## Strategic Plan Alignment

Service Area	Goal	Initiative
<b>Strong Community</b>	Goal 5: Ensure safe, secure, and clean environments through responsible growth, development, and management	5.8 - Update Comprehensive Land Use Plan
		5.9 - Implement New Land Use Software (Phase 1)

## Key Metrics

Performance Measures	FY23 Actual	FY24 Actual	FY25 Estimated
Zoning cases processed	25	14	14
Plat/subdivision cases processed	124	102	127
Site plan cases processed (non-residential)	28	30	28
Watershed plans reviewed	465	488	458
Annual SCM maintenance inspections completed	164	236	236
% of annual SCM maintenance completed	53%	80%	77%
% of Reviewed Grading Permit plans that received permits	71%	100%	87%
Permitted erosion control inspections completed	1,664	1,276	1,331
Drainage and Erosion Violations Investigated	101	231	120

## Highlights of Recent Successes

- Implemented EPL Land Management Software Phase II.
- Assigned original zoning to approximately 1,000 acres previously within the town limits of Summerfield and de-annexed by HB909.

## Opportunities and Challenges Moving Forward

Opportunities <i>These are factors/dials that can help achieve goals</i>	Challenges <i>These are factors/dials that can prevent the achievement of goals</i>
Explore farmland preservation opportunities that strategically align with potential infrastructure expansion to conserve farmland as a sustainable development initiative.	Interlocal agreements with municipalities for planning services that balances County resources with progressively building jurisdictional capacity to provide such services within town limits.
The Guiding Guilford, comprehensive plan, will allow the county to develop innovative implementation tools to accomplish vision.	Integrating the four municipalities with planning service contracts into intake and workflow processes in EPL land management software
	Maintaining and adjusting the UDO regulatory requirements to met new State planning legislation.

# Planning and Development

## Budget Summary

	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2026 Adopted	vs. FY2025 Adopt (%)
<b>Revenues</b>	<b>\$127,270</b>	<b>\$123,107</b>	<b>\$123,107</b>	<b>\$153,976</b>	<b>25%</b>
User Charges	70,790	79,627	79,627	98,256	23%
Other Revenues	56,480	43,480	43,480	55,720	28%
<b>Expenses</b>	<b>\$2,070,587</b>	<b>\$2,445,299</b>	<b>\$2,027,767</b>	<b>\$2,611,068</b>	<b>7%</b>
Personnel	1,837,263	2,228,892	1,773,892	2,356,553	6%
Operating	233,324	216,407	253,875	217,710	1%
Capital Outlay	-	-	-	36,805	-
<b>County Funds</b>	<b>\$1,943,318</b>	<b>\$2,322,192</b>	<b>\$1,904,660</b>	<b>\$2,457,092</b>	<b>6%</b>
	FY2024 Amended	FY2025 Adopted	FY2025 Amended	FY2026 Adopted	vs. FY2025 Adopt
# of Full-Time Equivalent Positions (FTEs)	20.75	20.75	20.75	21.75	1

## Fiscal Year 2026 Budget Discussion

- Revenues are projected to increase based on trends of increased development the department has seen within the County.
- Personnel increases are associated with the continuation of a performance-based merit plan, state mandated retirement changes, and full year impacts of Fiscal Year 2025 personnel adjustments.
- Operating expenses decreased associated with a slight drop in outside professional services.
- The Board of Commissioners approved one additional Water Quality Specialist. The Water Quality Specialist will assist in meeting the requirements of the State regulations related to inspections of Stormwater Control Measures (SCM) and public education & outreach.

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# Security

## Vincent Daugherty, Director

### Department Website

The Security Department provides registered armed and unarmed physical and procedural control for the protection of people, property, and assets at Guilford County facilities in accordance with the North Carolina Private Protective Services and required by Chapter 74C of the North Carolina Administrative Code. Security provides approximately 2,400 security man-hours per week protecting citizens and employees in County facilities in Greensboro and High Point. The Security Department screens about one million people and 1.3 million hand-carried items in the courthouses per year, provides armed 24-hour mobile patrol and security console operations, monitors alarms and CCTV surveillance systems in Greensboro and High Point, and maintains the ID badge and access control systems for approximately 5,000 users.

Policy areas include:

- Level of coverage provided
  - In January 2023, Security was tasked with 24-hour coverage of the Youths Awaiting Placement program at the Department of Health and Human Services in Greensboro. As of January 2024, the Security Department has assumed the responsibility of providing security services for three new County facilities.
- Location of coverage provided
  - The Security Department supports Human Resources, The Behavioral Health Center, The Sheriff's Department, The Greensboro Police Department, High Point Police Department, District Attorney, Public Defender and private attorneys in conducting investigations and makes referrals to law enforcement when required and conducts training and security surveys for departments.
- Fee philosophy for Superior Court coverage for after hours for functions, mock trials, or ceremonies.

The Guilford County Security Department provides the following services:

<b>Quadrant A – (\$ N/A)</b>	<b>Quadrant B – (\$ N/A)</b>
<b>Quadrant C – (\$4,900,606)</b> <ul style="list-style-type: none"><li>• Background Checks</li><li>• Physical Asset &amp; Procedural Security</li><li>• Security Console Operations</li></ul>	<b>Quadrant D – (\$368,863)</b> <ul style="list-style-type: none"><li>• Education &amp; Training Resources</li></ul>

# Security

## Strategic Plan Alignment

Service Area	Goal	Initiative
<b>Strong Community</b>	Goal 1: Maintain safe and secure communities through strategically coordinated and professional public safety services	1.13 - Enhance Building and Ground Security

## Key Metrics

Performance Measures	FY23 Actual	FY24 Actual	FY25 Estimated
Courthouse Screenings Conducted	1,004,403	938,835	1,060,615
Total Duty Hours (Proprietary & Contracted)	119,344	132,228	164,042
Patrols Conducted	42,084	48,332	85,096

- The spike in courthouse screenings in FY23 was due to the Courts addressing a backlog of cases post-pandemic. The court system has since instituted a new e-Courts system, which has helped reduce the number of citizens reporting in-person for court, which explains the reduction in screenings for FY 24.

## Highlights of Recent Successes

- Security continues to run low vacancy rates
- On county properties where a County Security Officer is present, we are able to achieve an average response time of two minutes to alerts.

## Opportunities and Challenges Moving Forward

Opportunities <i>These are factors/dials that can help achieve goals</i>	Challenges <i>These are factors/dials that can prevent the achievement of goals</i>
Through stabilizing our workforce, we can move into operationalizing standard operating procedures and knowledge sharing.	Aging Equipment (Camera Servers, magnetometers/walk through detectors, tasers)
	Expansion of patrol areas

# Security

## Budget Summary

	FY2024 Actuals	FY2025 Adopted	FY2025 Amended	FY2026 Adopted	vs. FY2025 Adopt (%)
<b>Revenues</b>	<b>\$284,570</b>	<b>\$26,600</b>	<b>\$26,600</b>	<b>\$26,600</b>	-
User Charges	340	6,200	6,200	6,200	-
Other Revenues	284,230	20,400	20,400	20,400	-
<b>Expenses</b>	<b>\$4,707,054</b>	<b>\$4,932,316</b>	<b>\$4,533,148</b>	<b>\$5,296,069</b>	<b>7%</b>
Personnel	3,039,566	3,386,503	2,980,097	3,511,018	4%
Operating	1,407,651	1,545,813	1,553,051	1,568,451	1%
Capital Outlay	259,837	-	-	216,600	100%
<b>County Funds</b>	<b>\$4,422,484</b>	<b>\$4,905,716</b>	<b>\$4,506,548</b>	<b>\$5,269,469</b>	<b>7%</b>

	FY2024 Amended	FY2025 Adopted	FY2025 Amended	FY2026 Adopted	vs. FY2025 Adopt
# of Full-Time Equivalent Positions (FTEs)	39	39	34	59	20

\*5 position and \$3,000 in operating expenses moved from Security to Behavioral Health – Lee’s Chapel & Behavioral Health Security.

## Fiscal Year 2026 Budget Discussion

- Personnel changes from the previous year include:
  - Addition of funding to evaluate in-house vs. contracted services. Additional funds are programmed (\$0.475 million) to support up to 25 security positions, staggered throughout the fiscal year.
  - Five positions were transferred mid-year FY25 to Behavioral Health to account for the additional security needs at the Behavioral Health Centers, including Lee’s Chapel, resulting in a decrease to the Security budget (\$0.5 million).
  - Additional increases are associated with continuation of a performance-based merit plan, state mandated retirement changes, and full year impacts of Fiscal Year 2025 personnel adjustments.
- Capital outlay increase associated with the replacement of end-of-life equipment. These funds are anticipated to be one-time funds.

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# Soil and Water Conservation

**J. Leslie Bell, Director**

[Department Website](#)

The Guilford County Soil and Water Conservation District under NC General Statute 139 promotes the wise stewardship of natural resources by implementing sound conservation and Best Management Practices (BMPs). Staff, with support of the Guilford County Soil and Water Conservation Board, assist farmers and landowners with the following services: technical assistance for erosion and sediment control, source water protection, storm water management, water use efficiency, land use planning; and educational programming to schools and civic groups. Additionally, the Guilford Soil and Water Conservation District staff seek State-funded grants to assist farmers with stream protection systems, critical area seeding, assistance with long-term no-till, cover crops, cropland conversion, wells, livestock watering tanks, exclusion fencing, grassed waterways, grassed field borders and conservation irrigation systems. Moreover, staff assist with the Voluntary Agricultural District (VAD) and the Enhanced Voluntary Agricultural District (EVAD) program. The Soil and Water staff continuously strive to be responsive to customer needs and proactively promote conservation and protection of farmland of Guilford County's working farms.

Policy goals include:

- Supporting the provision of Voluntary Agricultural Districts (VAD).
- Level and amount of outreach and education provided.

Soil & Water Conservation provides the following services:

<b>Quadrant A – (\$N/A)</b> •	<b>Quadrant B – (\$N/A)</b> •
<b>Quadrant C – (\$261,053)</b> • Conservation Cost Share Programs • Voluntary Agricultural District	<b>Quadrant D – (\$205,113)</b> • Outreach & Education

*\*Net County Funds*

## Strategic Plan Alignment

Service Area	Goal
<b>Strong Community</b>	Goal 5: Ensure safe, secure, and clean environments through responsible growth, development, and management

# Soil and Water Conservation

## Key Metrics

Performance Measures	FY23 Actual	FY24 Actual	FY25 Estimated
Agriculture Cost Share Applications	14	15	15
Agriculture Cost Share Contracts	11	12	12
Agriculture Cost Share Contracts Total Funds	\$62,730	\$75,000	\$75,000
Community Conservation Assistance Program (CCAP) Cost Share Applications	1	3	4
CCAP Cost Share Contracts	0	3	4
CCAP Cost Share Contracts Total Funds	\$0	\$10,000	\$12,000
Educational & Technical Assistance Participants	13,750	14,000	14,500
No-Till Drill Assistance Program Acres	131	150	200
Voluntary Agriculture District & Enhanced VAD Acres Added	248	300	300
Beaver Management Assistance Program Participants	8	10	12

## Highlights of Recent Successes

In November 2024, the Guilford Soil and Water Conservation District hosted the NC Soil and Water Commission Meeting held at the Guilford County Agricultural Center. The Guilford County Soil and Water staff hosted a tour of a local farm and historical site in Guilford County highlighting Best Management Practices (BMPs) to conservation leaders across the state of NC.

## Opportunities and Challenges Moving Forward

<b>Opportunities</b> <i>These are factors/dials that can help achieve goals</i>	<b>Challenges</b> <i>These are factors/dials that can prevent the achievement of goals</i>
Initiate partnerships for gathering data and explore the formation of a farmland preservation program in Guilford County supported by the Guiding Guilford Comprehensive Plan.	Provision of these programs results in the protection of farmland in Guilford County, reduces development opportunities, and results in less taxable value i.e. revenue.

# Soil and Water Conservation

## Budget Summary

	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2026 Adopted	vs. FY2025 Adopt (%)
<b>Revenues</b>	<b>\$45,284</b>	<b>\$27,969</b>	<b>\$27,969</b>	<b>\$27,969</b>	-
User Charges	563	-	-	-	-
Federal/State Funds	44,463	27,969	27,969	27,969	-
Other Revenues	258	-	-	-	-
<b>Expenses</b>	<b>\$423,071</b>	<b>\$456,363</b>	<b>\$458,686</b>	<b>\$494,135</b>	<b>8%</b>
Personnel	283,304	324,763	324,763	340,416	5%
Operating	139,767	131,600	133,923	153,719	17%
<b>County Funds</b>	<b>\$377,787</b>	<b>\$428,394</b>	<b>\$430,717</b>	<b>\$466,166</b>	<b>9%</b>

	FY2024 Amended	FY2025 Adopted	FY2025 Amended	FY2026 Adopted	vs. FY2025 Adopt
# of Full-Time Equivalent Positions (FTEs)	3	3	3	3	-

## Fiscal Year 2026 Budget Discussion

- Personnel increases are associated with the continuation of a performance-based merit plan, state mandated retirement changes, and full year impacts of Fiscal Year 2025 personnel adjustments.
- Operating increase associated with the County's contract with the Forestry Service Program reflects legislative salary increases for employees, equipment costs, and supplies.

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# Solid Waste

**J. Leslie Bell, Director**

[Department Website](#)

The NC Solid Waste Management Act mandates that counties plan and provide programs for waste management of 1) scrap tires, 2) white goods and 3) electronics. Guilford County owns and maintains a permitted solid waste collection facility which functions as the headquarters for the three state-mandated waste management programs and serves as a drop-off site for residential recycling. The County processes materials at the site and contracts for their disposal or recycling through certified, permitted processors. Guilford County also partners with the City of Greensboro to operate the household hazardous waste collection facility, where all Guilford County residents can drop off household hazardous waste at no charge. The Division is also responsible for enforcing the Guilford County Solid Waste Ordinance. Staff investigate illegal dumping and illegal burning complaints and manage cases as they are remediated. Staff also works with the local solid waste haulers to facilitate garbage and recycling collection services to Guilford County residents in the unincorporated areas and small towns. Special outreach programs and four community recycling events held throughout the year complement the array of solid waste services provided to the public.

Policy dials include:

- Hours of operations and days when disposal is available.
- Licensing of solid waste haulers and approved rates they can charge to residents.
- Level of community outreach.
- Responsiveness to illegal dumping and burning complaints.

Solid Waste provides the following services:

<b>Quadrant A – (\$ N/A)</b>	<b>Quadrant B –(\$702,003)</b> <ul style="list-style-type: none"> <li>• Electronic Waste Disposal</li> <li>• Scrap Tire Disposal</li> <li>• White Goods Disposal</li> <li>• Other Waste Disposal</li> </ul>
<b>Quadrant C – (\$163,226)</b> <ul style="list-style-type: none"> <li>• Environmental Enforcement</li> </ul>	<b>Quadrant D – (\$187,485)</b> <ul style="list-style-type: none"> <li>• Community Outreach</li> </ul>

*\*Net County Funds*

## Strategic Plan Alignment

Service Area	Goal
<b>Strong Community</b>	Goal 5: Ensure safe, secure, and clean environments through responsible growth, development, and management

# Solid Waste

## Key Metrics

Performance Measures	FY23 Actual	FY24 Actual	FY25 Estimated
Scrap Tire Disposal (Tons)	10,387	11,216	11,328
Scrap Tire Disposal (Revenue)	\$7,661	\$18,903	\$18,379
Scrap Metal Disposal (Tons)	0.91	0	1
Scrap Metal Disposal (Revenue)	\$910	\$0	\$1,000
White Goods Disposal (Tons)	265.14	298	299
White Goods Disposal (Revenue)	\$26,514	\$29,800	\$29,900
Electronic Waste Disposal (Tons)	563	532	530
Electronic Waste Disposal (Revenue)	\$2,720	\$11,642	\$11,598

## Highlights of Recent Successes

Directly reached approximately 2,800 kids and adults at in-person outreach events and garnered 67,770 views online through the social media site Nextdoor with our recycling and waste reduction education. Also, established a new partnership with Guilford County Watershed Protection and Stormwater Management for in-person events.

- Improved complaint response time to no more than 48 hours with a FY24 case closure rate of 88%.
- Increased opportunities to collect hard-to-recycle items at the annual community recycling events by partnering with a local non-profit to recycle cardboard, foam, and plastic bags.

## Opportunities and Challenges Moving Forward

Opportunities <i>These are factors/dials that can help achieve goals</i>	Challenges <i>These are factors/dials that can prevent the achievement of goals</i>
Providing options to improve communications with non-English speaking and English as a second language customers.	Explore program and legal options to alleviate backlog of difficult-to-solve solid waste violations.
Explore partnership opportunities to expand recycled services in the unincorporated areas of Guilford County.	
Increase communication among the County, jurisdictions, non-profit organizations, and the private sector to share information and increase waste reduction and recycling efforts.	
Implementation of the Solid Waste Management Plan	

# Solid Waste

## Budget Summary

	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2026 Adopted	vs. FY2025 Adopt (%)
<b>Revenues</b>	<b>\$1,536,674</b>	<b>\$1,410,923</b>	<b>\$1,565,176</b>	<b>\$1,429,079</b>	<b>1%</b>
User Charges	7,661	18,903	18,903	18,379	(3%)
Federal/State Funds	1,502,361	1,365,220	1,365,220	1,379,176	1%
Other Revenues	26,652	26,800	26,800	31,524	18%
Approp. Fund Balance	-	-	154,253	-	-
<b>Expenses</b>	<b>\$2,010,120</b>	<b>\$2,466,703</b>	<b>\$2,622,683</b>	<b>\$2,481,793</b>	<b>1%</b>
Personnel	642,503	739,589	691,842	779,207	5%
Operating	1,367,617	1,727,114	1,693,841	1,702,586	(1%)
Capital Outlay	-	-	237,000	-	-
<b>County Funds</b>	<b>\$473,446</b>	<b>\$1,055,780</b>	<b>\$1,057,507</b>	<b>\$1,052,714</b>	<b>-</b>

	FY2024 Amended	FY2025 Adopted	FY2025 Amended	FY2026 Adopted	vs. FY2025 Adopt
# of Full-Time Equivalent Positions (FTEs)	8.25	8.25	8.25	8.25	-

## Fiscal Year 2026 Budget Discussion

- Personnel increases are associated with the continuation of a performance-based merit plan, state mandated retirement changes, and full year impacts of Fiscal Year 2025 personnel adjustments.

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# Quality Government

Guilford County is a fiscally-sound Quality Government that promotes transparency, equity, accountability, and efficiency, meaning our government is a trusted and inclusive partner that is genuinely engaged with and reflective of our community. We are a highly sought-after organization that values and supports a high-performing, professional, thoughtful, and innovative workforce where our team members are excited to work. We provide data-informed, high-quality strategic leadership that supports resilient and sustainable services while optimizing and safeguarding the public's assets. Guilford County is a community of firsts and is regularly recognized for its unique and effective programs. Our team members and residents enjoy safe public facilities that meet the service, access, and technological needs of our community.

**Goal 1:** Be good stewards of the County's money and other assets to meet the service, access, and technology needs of our teams and community.

**Goal 2:** Develop systems that are data-informed, innovative, and effective to support high quality services and outcomes.

**Goal 3:** Promote community understanding of and engagement in County services, initiatives, and resources through transparent and trustworthy communication.

**Goal 4:** Recruit, retain, and advance diverse, high-performing, and innovative teams that are reflective of our community.

**Goal 5:** Promote strategic leadership to address broad system-level opportunities to advance County development and initiatives.

County Administration  
 County Attorney  
 Clerk to the Board  
 Board of Elections  
 Budget & Management Services  
 Communications  
 Facilities  
 Finance

Fleet Services  
 Human Resources  
 Information Technology  
 Internal Audit  
 Small Business & Entrepreneurship  
 Register of Deeds  
 Risk Management  
 Tax

# Quality Government Summary

Quality Government encompasses internal services departments that are the foundation through which the county provides services and support to our residents. Among many other duties, these departments ensure responsible management of county assets, organizational adherence to state and national laws, hiring and retaining an effective and high-quality workforce, and sound fiscal operation.

## Quality Government

*Guilford County is a fiscally-sound **Quality Government** that promotes transparency, equity, accountability, and efficiency, meaning our government is a trusted and inclusive partner that is genuinely engaged with and reflective of our community. We are a highly sought-after organization that values and supports a high-performing, professional, thoughtful, and innovative workforce where our team members are excited to work. We provide data-informed, high-quality strategic leadership that supports resilient and sustainable services while optimizing and safeguarding the public's assets. Guilford County is a community of firsts and is regularly recognized for its unique and effective programs. Our team members and residents enjoy safe public facilities that meet the service, access, and technological needs of our community.*

- Commissioners
- Budget & Management
- Clerk to the Board
- Communications
- County Administration
- County Attorney
- Elections
- Facilities
- Finance
- Fleet Operations
- Human Resources
- Information Technology
- Internal Audit
- Small Business and Entrepren.
- Register of Deeds
- Risk Management
- Tax

## Budget Summary

	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2026 Adopted	vs. FY2025 Adopt (\$)	vs. FY2025 Adopt (%)
<b>Revenues</b>	<b>\$12,048,671</b>	<b>\$11,137,254</b>	<b>\$11,244,014</b>	<b>\$11,733,693</b>	<b>\$596,439</b>	<b>5%</b>
Federal/State Funds	25,765	25,600	25,600	37,600	-	-
Other Revenues	7,177,888	5,081,867	5,081,867	5,080,917	(950)	-
User Charges	4,845,018	5,749,268	5,749,268	6,351,556	602,288	10%
Appropriated Fund Balance	-	280,519	387,279	263,620	(16,899)	(6%)
<b>Expenses</b>	<b>\$73,956,948</b>	<b>\$75,945,904</b>	<b>\$77,826,496</b>	<b>\$81,489,399</b>	<b>\$5,543,495</b>	<b>7%</b>
Personnel	50,244,187	52,877,507	52,697,839	56,253,806	3,376,299	6%
Operating	20,273,125	22,618,397	24,482,862	23,763,693	1,145,296	5%
Capital Outlay	2,829,159	-	923,792	21,900	21,900	100%
Human Services Assistance	875	-	3,000	-	-	-
Debt Service	3,864	-	-	-	-	-
Transfers Out & Other	605,738	450,000	(280,997)	1,450,000	1,000,000	100%
<b>County Funds</b>	<b>\$61,908,277</b>	<b>\$64,808,650</b>	<b>\$66,582,482</b>	<b>\$69,755,706</b>	<b>\$4,947,056</b>	<b>8%</b>

# Quality Government Summary

	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2026 Adopted	vs. FY2025 Adopt (\$)	vs. FY2025 Adopt (%)
County Administration	\$1,717,921	\$2,648,756	\$2,745,649	\$2,600,022	(\$48,734)	(2%)
County Attorney	4,540,670	4,842,898	4,770,596	5,242,554	399,656	8%
Commissioners & Clerk to the Board	1,386,416	1,573,322	1,586,893	1,640,514	67,192	4%
Budget & Management Services	1,169,225	1,287,223	1,123,413	1,321,681	34,458	3%
Communications	811,109	1,069,006	1,252,983	1,314,233	245,227	23%
Elections	3,705,300	4,190,124	4,140,124	4,091,968	(98,156)	(2%)
Facilities	12,454,403	11,191,538	11,381,937	12,830,321	1,638,783	15%
Finance	4,800,132	5,031,892	5,197,375	5,213,867	181,975	4%
Fleet Operation	1,646,116	800,354	1,424,290	956,315	155,961	19%
Human Resources*	10,856,513	10,922,455	11,097,230	12,254,357	1,331,902	12%
Information Technology	17,082,067	17,433,253	17,909,580	18,320,398	887,145	5%
Internal Audit	880,444	980,840	1,103,340	1,047,734	66,894	7%
Register of Deeds	2,990,544	3,216,769	3,323,529	3,346,051	129,282	4%
Small Business & Entrepreneurship	1,162,998	1,296,960	1,753,420	1,281,972	(14,988)	(1%)
Tax	8,753,092	9,460,514	9,016,137	10,027,412	566,898	6%
	<b>\$73,956,948</b>	<b>\$75,945,904</b>	<b>\$77,826,496</b>	<b>\$81,489,399</b>	<b>\$5,543,495</b>	<b>7%</b>

\*Human Resources includes \$8.0 million for retiree medical benefits.

## Budget Highlights

- **Communications** operating expenses decreased \$0.1 million due to a reduction in one-time expenses needed for the County's website update project. Two communication and public engagement positions located in departments were centralized in Communications (\$0.2 million).
- **Elections** revenue increased \$0.4 million due to the anticipation of multiple local municipal elections scheduled to occur in Fiscal Year 2026. Personnel expenses decreased by \$0.3 million for part-time expenses due to the absence of a Presidential Election. Operating expenses include \$300,000 (\$166,390 net other operating reductions) to support facility modifications, including climate-controlled storage improvements for election materials.
- **Facilities'** operating expenses increased \$250,000 to expand janitorial services and maintenance needs in county facilities. A \$1.0 million transfer is programmed to resume the capital plan paused in Fiscal Year 2025 as a budget balancing strategy.
- **Fleet Operations'** operating expenses increased by 24% associated with an increased vehicle fuel allocation (\$75,000) and increased allocation for vehicle repairs (\$75,000).
- **Human Resources** increased in personnel expenses for retiree health benefits for the County's Medicare advantage plan increased by \$1.0 million associated with the Board action taken on November 7, 2024. One (1) position was transfer to Human Resources mid-year in FY2025. An additional \$48,000 is added to support tuition reimbursement.

# Quality Government Summary

- **Information Technology** increased associated with contractual obligations for software and application services (\$0.3 million, offset by reductions within the department). \$2,442,000 is allocated to support cyber security safety and disaster recovery available through ARPA investment earnings and accounted for through a project ordinance. The Adopted Budget also reinstates historical funding amounts for the multi-year technology plan, including an increase of \$233,407 to support replacing end of life hardware, software, and replacement of key operating equipment . More information on current and future technology needs can be found in the *Multi-Year Plans* section of this document.
- **Tax** increased by \$325,000 associated with the Board adding two (2) Commercial Appraisers and one (1) Tax Analyst, offset by an increase in property tax estimates associated with the identifying additional assessed value.
- All departments include annual increases associated with a performance-based merit program, state retirement increases, and the full-year impact of the FY2025 merit program. These will increase a department's budget on average by 4%.

# County Administration

## Michael Halford, County Manager

### Department Website

The County Manager provides professional management and executive leadership and support for all county offices, departments and agencies under the general control of the Board of Commissioners. The Manager is the Chief Administrative Officer of county government and is appointed by the nine-member Board of Commissioners. The Manager is responsible for preparing and administering the annual budget and capital improvement program, advising the Board on fiscal and policy matters, and advising the Board on equitable administration of its policies, laws and ordinances and other directives and goals.

Policy dials include:

- Level of engagement with county departments and directors
- Responsiveness to Board requests
- Implementation of DEIB initiatives

County Administration provides the following services:

<b>Quadrant A – (\$ N/A)</b>	<b>Quadrant B – (\$2,157,522)</b> <ul style="list-style-type: none"><li>• County Administration</li></ul>
<b>Quadrant C – (\$ N/A)</b>	<b>Quadrant D – (\$442,500)</b> <ul style="list-style-type: none"><li>• Manager’s Contingency</li></ul>

# County Administration

## Strategic Plan Alignment

Service Area	Goal	Initiative
<b>Quality Government</b>	Goal 1: Be good stewards of the County's money and other assets to meet the service, access, and technology needs of our teams and community	1.6 - Manage COVID-19 Pandemic Related Funding
	Goal 3: Promote community understanding of and engagement in County services, initiatives, and resources through transparent and trustworthy communication	3.1 - Conduct Community Engagement to Determine Highest Priorities for ARPA Investments
	Goal 5: Promote strategic leadership to address broad system-level opportunities to advance County development and initiatives	5.1 - One Guilford Initiative
		5.2 - Coordinate with Court System on development of a Legal Support Center Framework
		5.3 - Complete Broadband Gaps & Needs Infrastructure Status Update
		5.4 - Complete GREAT Grant Applications for expansion of fiber-to-home infrastructure
		5.5 - Explore Opportunities for Community & Economic Development on Erwin Site
		5.6 - Assess Innovative Approaches to Improving County-wide Accessible Transportation
5.7 - Respond to COVID-19 Pandemic		

# County Administration

## Budget Summary

	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2026 Adopted	vs. FY2025 Adopt (%)
<b>Expenses</b>	<b>\$1,717,921</b>	<b>\$2,648,756</b>	<b>\$2,745,649</b>	<b>\$2,600,022</b>	<b>(2%)</b>
Personnel	1,226,394	1,642,681	1,612,681	1,593,947	(3%)
Operating	491,527	1,006,075	1,132,968	1,006,075	-
<b>County Funds</b>	<b>\$1,717,921</b>	<b>\$2,648,756</b>	<b>\$2,745,649</b>	<b>\$2,600,022</b>	<b>(2%)</b>

	FY2024 Amended	FY2025 Adopted	FY2025 Amended	FY2026 Adopted	vs. FY2025 Adopt
# of Full-Time Equivalent Positions (FTEs)	8.9	8.9	7.9	7.9	<b>(1)</b>

## Fiscal Year 2026 Budget Discussion

- Personnel expenses decreased associated one (1) position transferred to Human Resources. Personnel increases included continuation of a performance-based merit plan, state mandated retirement changes, and full year impacts of Fiscal Year 2025 personnel adjustments.

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# County Attorney

## Andrea Leslie-Fite, County Attorney

### [Department Website](#)

The County Attorney's Office serves the interests of Guilford County government in every endeavor by pursuing excellence in the quality of services provided and maintaining the highest standards of professional ethics and integrity. The County Attorney and staff provide prompt, responsive, efficient, and effective legal advice and representation to the Board of Commissioners, the County Manager, County departments, and related agencies.

Legal counsel is provided in all areas of local government including but not limited to contracts, civil procedure, litigation, constitutional law, open meetings, public records, child support, social services (Child Protective Services and Adult Protective Services), purchasing, property tax assessment and collection, foreclosures, budget and financial procedures, and personnel matters. In October of 2020, the County Attorney's Office welcomed the Recovery Courts division, focusing on mental health and substance abuse.

The County Attorney's Office provides the following services:

<b>Quadrant A – (\$ N/A)</b>	<b>Quadrant B – (\$3,718,722)</b> • County Attorney
<b>Quadrant C – (\$929,680)</b> • Legal Support Staff	<b>Quadrant D – (\$570,152)</b> • Recovery Court Division

\*Net County Funds

## Strategic Plan Alignment

Service Area	Goal	Initiative
<b>Quality Government</b>	Goal 4: Recruit, retain, and advance diverse, high-performing, and innovative teams that are reflective of our community	4.7 - Increase staffing to County Attorney's Office and Support e-Courts Rollout

## Key Metrics

Performance Measures	FY24 Actual	FY25 Estimated
Number of Juvenile Orders Processed	2,602	3,029

# County Attorney

## Budget Summary

	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2026 Adopted	vs. FY2025 Adopt (%)
<b>Revenues</b>	<b>\$-</b>	<b>\$12,000</b>	<b>\$12,000</b>	<b>\$24,000</b>	<b>100%</b>
Federal/State Funds	-	-	-	12,000	100%
User Charges	-	12,000	12,000	12,000	-
<b>Expenses</b>	<b>\$4,540,670</b>	<b>\$4,842,898</b>	<b>\$4,770,596</b>	<b>\$5,242,554</b>	<b>8%</b>
Personnel	4,087,214	4,386,705	4,311,705	4,658,499	6%
Operating	452,581	456,193	455,891	584,055	28%
Human Services Assistance	875	-	3,000	-	-
<b>County Funds</b>	<b>\$4,540,670</b>	<b>\$4,830,898</b>	<b>\$4,758,596</b>	<b>\$5,218,554</b>	<b>8%</b>

	FY2024 Amended	FY2025 Adopted	FY2025 Amended	FY2026 Adopted	vs. FY2025 Adopt
# of Full-Time Equivalent Positions (FTEs)	30	32	32	32	-

## Fiscal Year 2026 Budget Discussion

- Personnel expenses increased associated with continuation of a performance-based merit plan, state mandated retirement changes, and full year impacts of Fiscal Year 2025 personnel adjustments.
- Operating expenses increased associated with contractual increases and the Recovery Court’s budget includes \$12,000 in revenue support from Trillium to support operating expenses associated with the program.

# Commissioners & Clerk to the Board

## Robin Keller, Clerk to the Board

### Department Website

The mission of the Guilford County Clerk to the Board's office is to provide an official historical record for present and future generations; to provide the Guilford County Board of Commissioners with a guided focus and direction through the development of meeting agendas; and to provide for citizen participation and involvement in County Government.

The Clerk to the Board serves as the primary source of administrative and legislative support to the Guilford County Board of Commissioners. Pursuant to NCGS 153A-42, the Clerk's office records and transcribes minutes, arranges for and manages the recording and production public meetings of the legislative body for public transparency, oversees and manages county commissioner communications, and maintains the permanent official records of the Board for future use.

The Clerk to the Board provides the following services:

<b>Quadrant A – (\$ N/A)</b>	<b>Quadrant B – (\$1,450,423)</b> <ul style="list-style-type: none"> <li>• Boards, Commissions, &amp; Authorities</li> <li>• Clerk Services, Records Retention, &amp; Oaths of Office</li> <li>• Fireworks Permits</li> <li>• Legal Notices</li> <li>• Public Records Requests</li> <li>• Board of Commissioners</li> </ul>
<b>Quadrant C – (\$ N/A)</b>	<b>Quadrant D – (\$161,491)</b> <ul style="list-style-type: none"> <li>• Legislative Support</li> </ul>

\*Net County Funds

## Opportunities and Challenges Moving Forward

<b>Opportunities</b> <i>These are factors/dials that can help achieve goals</i>	<b>Challenges</b> <i>These are factors/dials that can prevent the achievement of goals</i>
Improve IT support and resources to maintain legislative services	Retention
Update hardware and software used for legislative management	Adequate financial and staffing resources

# Commissioners & Clerk to the Board

## Budget Summary

	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2026 Adopted	vs. FY2025 Adopt (%)
<b>Revenues</b>	<b>\$25,890</b>	<b>\$46,600</b>	<b>\$46,600</b>	<b>\$28,600</b>	<b>(39%)</b>
Federal/State Funds	25,765	25,600	25,600	25,600	-
Other Revenues	125	-	-	-	-
User Charges	-	3,000	3,000	3,000	-
Appropriated Fund Balance	-	18,000	18,000	-	(100%)
<b>Expenses</b>	<b>\$1,386,416</b>	<b>\$1,573,322</b>	<b>\$1,586,893</b>	<b>\$1,640,514</b>	<b>4%</b>
Personnel	1,093,852	1,136,973	1,136,973	1,188,075	4%
Operating	292,564	436,349	449,920	452,439	4%
<b>County Funds</b>	<b>\$1,360,526</b>	<b>\$1,526,722</b>	<b>\$1,540,293</b>	<b>\$1,611,914</b>	<b>6%</b>

# Full Time Equivalent Positions (FTEs)	FY2024 Amended	FY2025 Adopted	FY2025 Amended	FY2026 Adopted	vs. FY2025 Adopt
Clerk to the Board	6	6	6	6	-
Board of County Commissioners	9	9	9	9	-

## Fiscal Year 2026 Budget Discussion

- Personnel expenses increased associated with continuation of a performance-based merit plan, state mandated retirement changes, and full year impacts of Fiscal Year 2025 personnel adjustments.
- Operating expenses increased associated with software contract increases, legislative equipment and associated administrative expenses.

## Horizon Issues

The Fiscal Year 2026 Budget was not able to address all requests submitted by departments. The department requested the following items, which will be considered in future fiscal years:

- IT Support Technician – \$110,356 – the department requested a dedicated IT staff member to assist with maintenance and enhancement of the public-facing software under the purview of the office.

# Budget & Management Services

## Toy Beeninga, Director

[Department Website](#)

The Budget & Management Services Department (BMS) is focused on intentionally aligning resources with countywide and Board priorities through collaborative partnerships with county departments. BMS assists in making data-driven decisions, supports process improvement efforts, and drives long-term planning to enable the organization and the community to achieve goals. The department coordinates an annual process to develop a balanced budget that is consistent with the goals and objectives of the Board of County Commissioners, follows the requirements of North Carolina Local Government Budget and Fiscal Control Act, and adheres to the Government Finance Officers' Association best practices for budgeting. Department supports continuous quality improvement and countywide strategic planning.

Policy dials include:

- Communication document that meets GFOA standards
- Level of Community engagement
- Timeliness of CBO payments/process
- Consolidated strategic plan and management
- Ability to leverage external funding through grant applications.

Budget & Management Services provides the following services:

<b>Quadrant A – (\$ N/A)</b>	<b>Quadrant B – (\$621,190)</b> <ul style="list-style-type: none"><li>• Budget Development &amp; Monitoring</li></ul>
<b>Quadrant C – (\$133,287)</b> <ul style="list-style-type: none"><li>• Grants Management</li></ul>	<b>Quadrant D – (\$502,239)</b> <ul style="list-style-type: none"><li>• Continuous Quality Improvement</li></ul>

*\*Net County Funds*

# Budget & Management Services

## Strategic Plan Alignment

Service Area	Goal	Initiative
Quality Government	Goal 1: Be good stewards of the County's money and other assets to meet the service, access, and technology needs of our teams and community	1.1 - Maintain Balance and Principled School Bond Funding Model
	Goal 2: Develop systems that are data-informed, innovative, and effective to support high quality services and outcomes	2.4 - Establish a Continuous Quality Improvement Team
	Goal 3: Promote community understanding of and engagement in County services, initiatives, and resources through transparent and trustworthy communication	3.5 - Enhance County-Resident Communications: Conduct Budget Town Halls and Service Fairs

## Key Metrics

Performance Measures	FY23 Actual	FY24 Actual	FY25 Estimated
% of General Fund Revenue Collected vs. Budget	103%	101%	101%
General Fund Budget Amendments	23	49	34
Awarded GFOA Budget Presentation Award	Yes	Yes	Yes
# of CBO Grant Awards	22	56	72
Participants at Town Hall meetings	~150	~250	~400

## Highlights of Recent Successes

- Received the Government Finance Officers' Association Distinguished Budget Presentation Award. The Distinguished Budget Presentation Award is the highest award in governmental budgeting and is awarded to organizations that are judged to adhere to the highest program standards.
- Approximately 79% of the County's community-based organization awards were under contract within 60 business days from the start of the new fiscal year.

# Budget & Management Services

## Challenges and Opportunities Moving Forward

Opportunities <i>These are factors/dials that can help achieve goals</i>	Challenges <i>These are factors/dials that can prevent the achievement of goals</i>
Aligning the strategic plan with department business plans and defined performance metrics.	Creating a budget process meeting the needs of the organization within annual financial constraints
Improve countywide grants management through information sharing, collaboration, and document centralization.	Effectively processing and monitoring higher counts of CBO awards within a reasonable time frame within existing staff resources.

## Budget Summary

	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2026 Adopted	vs. FY2025 Adopt (%)
<b>Revenues</b>	<b>\$0</b>	<b>\$64,965</b>	<b>\$64,965</b>	<b>\$64,965</b>	-
Other Revenues	-	64,965	64,965	64,965	-
<b>Expenses</b>	<b>\$1,169,225</b>	<b>\$1,287,223</b>	<b>\$1,123,413</b>	<b>\$1,321,681</b>	<b>3%</b>
Personnel	1,097,422	1,119,933	926,623	1,171,619	5%
Operating	71,803	167,290	196,790	150,062	(10%)
Capital Outlay	-	-	0	-	-
<b>County Funds</b>	<b>\$1,169,225</b>	<b>\$1,222,258</b>	<b>\$1,058,448</b>	<b>\$1,256,716</b>	<b>3%</b>
	FY2024 Amended	FY2025 Adopted	FY2025 Amended	FY2026 Adopted	vs. FY2025 Adopt
# of Full-Time Equivalent Positions (FTEs)	9	9	9	9	-

## Fiscal Year 2026 Budget Discussion

- Personnel expenses increased associated with continuation of a performance-based merit plan, state mandated retirement changes, and full year impacts of Fiscal Year 2025 personnel adjustments.
- Operating expenses decreased associated with a reduction in software service and maintenance expenses.

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# Communications

**Linda McElroy, Director**

[Department Website](#)

The Communications Department was established with the adoption of the Fiscal Year 2022 Budget to address the Board of Commissioner’s priority to improve County communications and branding. The department is responsible for coordinating external communications including managing and coordinating Guilford County’s various social media and county websites; partnering with County departments and local entities to provide timely information to residents regarding natural disasters, changes in policies and new county programs; public relations and brand management; and all marketing public relations.

Policy dials include:

- Level of public engagement
- Timeliness for media engagement and responses
- Level of internal engagement/communication with employees

Communications provides the following services:

<b>Quadrant A – (\$ N/A)</b>	<b>Quadrant B – (\$ N/A)</b>
<b>Quadrant C – (\$ N/A)</b>	<b>Quadrant D – (\$1,314,233)</b> <ul style="list-style-type: none"> <li>• County Communications &amp; Marketing</li> <li>• Employee Communications</li> <li>• Marketing &amp; Advertising</li> <li>• Media Relations</li> </ul>

*\*Net County Funds*

## Strategic Plan Alignment

Service Area	Goal	Initiative
<b>Quality Government</b>	Goal 3: Promote community understanding of and engagement in County services, initiatives, and resources through transparent and trustworthy communication	<u>Enhance County-Resident Communication</u> <ul style="list-style-type: none"> <li>• 3.2- Develop County Brand Framework</li> <li>• 3.3 - Redesign County Website</li> <li>• 3.4 - Establish a County Communications Department</li> </ul>
		3.5 - Enhance County-Resident Communications: Conduct Budget Town Halls and Service Fairs
	Goal 5: Promote strategic leadership to address broad system-level opportunities to advance County development and initiatives.	5.1 - OneGuilford Initiative

# Communications

## Key Metrics

Performance Measures	FY23 Actual	FY24 Actual	FY25 Estimated
Unique guilfordcountync.gov website views	--	1.6 million	2.0 million
Guilford County Primary Facebook Engagement	460k	420k	450k
YouTube Page Video Views	2.2k	4.5k	5.0k

## Highlights of Recent Successes

- Establishment of the Communications Department, aligning with best practices
- Continued to develop strategic media relations processes, ensuring subject matter experts (SMEs) address media partners with a consistent voice.
- In accordance with the ADA and Section 508 of the Rehabilitation Act, ensuring government agencies' websites and digital content are accessible to people with disabilities, added a website accessibility manager to the team.
- Launched redesigned County website (March 2025).
- Continued the County branding project.
- Continued internal engagement around County social media administration best practices as a public information and trust-building engagement tool.

## Opportunities and Challenges Moving Forward

Opportunities <i>These are factors/dials that can help achieve goals</i>	Challenges <i>These are factors/dials that can prevent the achievement of goals</i>
Continuing to develop relationships with the Guilford County Schools Communications team	Implementation and compliance with new county branding identity standards
Crafting compelling countywide storytelling	Internal and ADA accessibility compliance of redesigned county website
Developing the new Guilford County branding identity	Encouraging cross departmental engagement and participation of dynamic County narratives
Implementation of a redesigned county website	

# Communications

## Budget Summary

	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2026 Adopted	vs. FY2025 Adopt (%)
<b>Expenses</b>	<b>\$811,109</b>	<b>\$1,069,006</b>	<b>\$1,252,983</b>	<b>\$1,314,233</b>	<b>23%</b>
Personnel	517,728	616,377	604,377	956,380	55%
Operating	293,381	452,629	648,606	357,853	(21%)
<b>County Funds</b>	<b>\$811,109</b>	<b>\$1,069,006</b>	<b>\$1,252,983</b>	<b>\$1,314,233</b>	<b>23%</b>

	FY2024 Amended	FY2025 Adopted	FY2025 Amended	FY2026 Adopted	vs. FY2025 Adopt
# of Full-Time Equivalent Positions (FTEs)	4	5	7	7	2

## Fiscal Year 2026 Budget Discussion

- Personnel expenses increased associated with centralizing two (2) communication and public engagement positions located in departments (\$0.2 million). Additional personnel increases include the continuation of a performance-based merit plan, state mandated retirement changes, and full year impacts of Fiscal Year 2025 personnel adjustments.
- Operating expenses decreased due to a reduction in one-time expenses needed for the County website project.

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# Elections

## Charlie Collicutt, Elections Director

### [Department Website](#)

The Board of Elections provides all qualified and eligible citizens with the opportunity to vote in fair, accurate, and open elections as set forth by Constitutional rights, Statutory requirements, and State Board of Election directive. The Board of Elections ensures the proper conduct of all elections, maintenance of the voter registration database, collection and audit of campaign finance records for local candidates, maintenance and implementation of the voting system, and confirmation of the accurate tabulation of all votes through required processes and audits. To conduct elections, the Board of Elections hires and trains nearly 1,500 workers for each election, secures the use of nearly 200 voting locations, operates the logistics to staff and support these locations for use by voters, and facilitates early and mail-in voting. The Board houses, maintains, and audits the voting system for proper use in the elections and retains the staff to handle the logistics required.

Policy dials include:

- Quantity and location of early polling sites
- Cost recovery for other organizations with bond referendums (space on ballots)

Elections provides the following services:

<b>Quadrant A – (\$ N/A)</b>	<b>Quadrant B – (\$3,664,528)</b> <ul style="list-style-type: none"> <li>• Campaign Finance Regulations</li> <li>• Data &amp; Maps</li> <li>• Elections Management</li> <li>• Voter Registration</li> </ul>
<b>Quadrant C – (\$ N/A)</b>	<b>Quadrant D – (\$ N/A)</b>

\*Net County Funds

## Strategic Plan Alignment

Service Area	Goal
<b>Quality Government</b>	Goal 3: Promote community understanding of and engagement in County services, initiatives, and resources through transparent and trustworthy communication

## Key Metrics

Performance Measures	FY23 Actual	FY24 Actual	FY25 Estimated
Number of Elections <i>(indicates revenue generating elections within total)</i>	1 (0)	4 (2)	1 (0)
New and Updated Voter Registrations Processed	51,736	51,720	76,877
Number of Early Voting Sites Used, aggregate	15	25	28
Additional Precincts	0	0	0

# Elections

## Highlights of Recent Successes

- Successfully conducted the 2024 Presidential Election and all associated recounts and audits, where a historically high number of voters cast ballots (286,373 vs 285,596 in 2020)
- Increased Early Voting sites to 28 total sites, up from 25 in the 2020 Presidential Election, which included increased staffing, training, and management of physical locations. Early Voters increased by 14% from the 2020 Presidential Election.
- Full rollout of the statutorily required Photo Identification requirement for voters with minimal problems.

## Opportunities and Challenges Moving Forward

Opportunities <i>These are factors/dials that can help achieve goals</i>	Challenges <i>These are factors/dials that can prevent the achievement of goals</i>
Identifying ways to promote work/life balance for employees	Retention of poll workers
No spring election in odd years allows time for reflection and learning from past election cycle	Uncertainty over changing laws for post-election timelines and processes

## Budget Summary

	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2026 Adopted	vs. FY2025 Adopt (%)
<b>Revenues</b>	<b>\$208,800</b>	<b>\$11,200</b>	<b>\$11,200</b>	<b>\$427,440</b>	<b>3716%</b>
Other Revenues	2,808	200	200	200	-
User Charges	205,992	11,000	11,000	427,240	3784%
<b>Expenses</b>	<b>\$3,705,300</b>	<b>\$4,190,124</b>	<b>\$4,140,124</b>	<b>\$4,091,968</b>	<b>(2%)</b>
Personnel	2,894,932	3,033,511	2,983,511	2,768,965	(9%)
Operating	810,368	1,156,613	1,156,613	1,323,003	14%
<b>County Funds</b>	<b>\$3,496,500</b>	<b>\$4,178,924</b>	<b>\$4,128,924</b>	<b>\$3,664,528</b>	<b>(12%)</b>
	FY2024 Amended	FY2025 Adopted	FY2025 Amended	FY2026 Adopted	vs. FY2025 Adopt
# of Full-Time Equivalent Positions (FTEs)	16	16	16	16	-

# Elections

## **Fiscal Year 2026 Budget Discussion**

- Revenue generated from User Charges increased in anticipation of multiple local municipal elections scheduled throughout FY2026.
- Personnel decreased due to reduced part-time staffing needs, as this year's election cycle does not include a Presidential Election.
- Operating expenses increased to support facility modifications, including climate-controlled storage improvements for election materials (\$0.3 million). This was partially offset by a reduction in operating expenses due to the prior year Presidential Election.

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# Facilities

**Eric Hilton, Director**

[Department Website](#)

The Facilities and Property Management Department maintains County buildings in Greensboro and High Point, including the two Greensboro and High Point courthouses and Detention Centers. The department manages 110 buildings (average age: 43 years) consisting of approximately 2.5 million square feet and is responsible for capital projects for all county departments which includes new construction, major/minor renovations, system/equipment replacements and upgrades. Facilities also provides internal and external mail distribution, manages County parking areas, provides Project Management as well as Property Management Services.

Policy dials include:

- Approach to county space management (total cost of ownership & level of consolidation)
- Service standards/facility condition expectations for County departments
- Level of capital funding for identified deferred capital renovations
- Prioritization of major capital project initiatives
- Response times for inquiries on property requests

Facilities provides the following services:

<b>Quadrant A – (\$ N/A)</b>	<b>Quadrant B – (\$6,460,286)</b> <ul style="list-style-type: none"> <li>• Building Operations &amp; Maintenance</li> <li>• Court Facility Utilities &amp; Maintenance</li> <li>• Detention Center Maintenance</li> <li>• Sign Shop</li> </ul>
<b>Quadrant C – (\$5,265,453)</b> <ul style="list-style-type: none"> <li>• Mail Distribution Services</li> <li>• Parking Services</li> <li>• Project Management</li> <li>• Property Management</li> </ul>	<b>Quadrant D – (\$ N/A)</b>

*\*Net County Funds*

# Facilities

## Strategic Plan Alignment

Service Area	Goal	Initiative
Quality Government	Goal 1: Be good stewards of the County's money and other assets to meet the service, access, and technology needs of our teams and community	1.2 - Protect County Facility Assets: Conditions Assessment
		1.3 - Protect County Facility Assets: Implement \$42 million in Facility Improvements
		1.7 - Demolish Old Animal Shelter

## Key Metrics

Performance Measure	FY23 Actual	FY24 Actual	FY25 Estimated
Total Work Orders Completed	15,103	14,290	15,061
Mail Volume	523,562	504,293	551,262
Active Capital Renovation Projects	\$12 million	\$25.5 million	32 projects (\$26.4 million)
Active Capital New Construction Projects	\$15 million	\$33.6 million	3 projects (\$35.1 million)
Building Maintenance and Repair Cost per Sq. Ft.	\$2.05	\$1.72	\$1.71
Capital Renovation and Repair Cost per Sq. Ft.	\$4.80	\$10.20	\$10.56
Total Square Feet Maintained	2,500,000	2,500,000	2,500,000
Work Orders Completed per FTE	531	392	430
\$ Deferred 5-Year CIP Maintenance Projects	\$41 million	\$44 million	\$50 million

## Highlights of Recent Successes

- Investment in water intrusion projects has permanently resolved issues at the Greensboro and High Point Jails, Greensboro Public Health and Greensboro Courthouse.
- Renovation of the Dundas Circle space to provide a positive environment for citizens and staff
- Consolidation of Facilities Maintenance and Property Management staff into one facility
- Utilizing alternative project delivery methods, including Lee's Chapel to improve project delivery timing and minimize cost.
- Compensation plan adjustments have resulted in near full staffing over the past two years.

# Facilities

## Opportunities and Challenges Moving Forward

<b>Opportunities</b> <i>These are factors/dials that can help achieve goals</i>	<b>Challenges</b> <i>These are factors/dials that can prevent the achievement of goals</i>
Consolidation of county facilities into a central campus	Aging facilities and deferred maintenance
Disposition of under-utilized or vacant properties	Facilities geographically located across the county decreasing staff efficiency
Increased service level standards from full employment / fully staffed operations	Capital funding to meet facility condition expectations for service delivery
Innovative approaches for hiring and retention in competitive trade markets (HVAC, Plumbing, Electrical)	Challenging economic environment for capital projects and capital equipment purchases

## Budget Summary

	<b>FY2024 Actual</b>	<b>FY2025 Adopted</b>	<b>FY2025 Amended</b>	<b>FY2026 Adopted</b>	<b>vs. FY2025 Adopt (%)</b>
<b>Revenues</b>	<b>\$2,552,855</b>	<b>\$1,104,582</b>	<b>\$1,104,582</b>	<b>\$1,104,582</b>	-
Other Revenues	2,052,860	354,582	354,582	354,582	-
User Charges	499,995	750,000	750,000	750,000	-
<b>Expenses</b>	<b>\$12,454,403</b>	<b>\$11,191,538</b>	<b>\$11,381,937</b>	<b>\$12,830,321</b>	<b>15%</b>
Personnel	6,017,358	6,262,501	6,262,501	6,540,975	4%
Operating	4,765,085	4,929,037	5,382,108	5,267,446	7%
Capital Outlay	1,424,973	-	18,325	21,900	100%
Transfers Out & Other	246,988	-	(280,997)	1,000,000	100%
<b>County Funds</b>	<b>\$9,901,548</b>	<b>\$10,086,956</b>	<b>\$10,277,355</b>	<b>\$11,725,739</b>	<b>16%</b>

	<b>FY2024 Amended</b>	<b>FY2025 Adopted</b>	<b>FY2025 Amended</b>	<b>FY2026 Adopted</b>	<b>vs. FY2025 Adopt</b>
# of Full-Time Equivalent Positions (FTEs)	67	67	67	67	-

# Facilities

## **Fiscal Year 2026 Budget Discussion**

- Personnel expenses increased associated with continuation of a performance-based merit plan, state mandated retirement changes, and full year impacts of Fiscal Year 2025 personnel adjustments.
- Operating expenses increased \$250,000 to expand janitorial services and maintenance needs in county facilities.
- Capital outlay increased associated with resuming the major equipment plan.
- A \$1.0 million transfer is programmed to resume the capital plan paused in Fiscal Year 2025 as a budget balancing strategy.

## **Horizon Issues**

In 2021, the County had identified \$100 million in facility needs, resulting in the issuance of \$41 million in two-thirds bond to address the initial phase. As county facilities continue to age, Facilities is evaluating future capital needs that would require additional resources. See the Capital Improvement Plan section of the budget for more information.

# Finance

## Donald Warn, Chief Financial Officer

### [Department Website](#)

The Finance Department ensures and maintain accurate financial information and records to support the overall fiscal management of the County. There are four main functions of the Finance Department: Cash & Debt Management, Financial Reporting & Monitoring, General Accounting and Internal Control. The Purchasing Division, also housed within Finance, supports and facilitates the acquisition of goods and services, while promoting fair and open competition to obtain the best value for the County. Purchasing also fulfills this purpose by dealing with every supplier in an open, fair, equal, businesslike and competitive manner. Our procurement procedures adhere to the North Carolina General Statutes, Guilford County Purchasing Policies, and the County's Program Policies.

Policy dials include:

- Turnaround time on contracts, vendor registration, payroll processing, and bill/pay vendors
- Quality of work on contracts, vendor registration, payroll processing, and bill/pay vendors
- Investment earnings based on how the county processes and handles county assets

Finance provides the following services:

<b>Quadrant A – (\$ N/A)</b>	<b>Quadrant B – (\$4,529,092)</b> <ul style="list-style-type: none"> <li>• Accounting Services</li> <li>• Bonds</li> <li>• Contracts Management</li> <li>• Financial Reporting</li> <li>• Functional Support Services</li> <li>• Requisitions &amp; PO Processing</li> <li>• Strategic Sourcing/Purchasing</li> <li>• Surplus &amp; Disposal</li> <li>• Treasury Management</li> </ul>
<b>Quadrant C – (\$508,887)</b> <ul style="list-style-type: none"> <li>• Financial &amp; Grants Management</li> <li>• Procurement Card Program</li> </ul>	<b>Quadrant D – (\$50,889)</b> <ul style="list-style-type: none"> <li>• Vendor &amp; Supplier Relationships</li> </ul>

*\*Net County Funds*

## Strategic Plan Alignment

Service Area	Goal	Initiative
<b>Quality Government</b>	Goal 1: Be good stewards of the County's money and other assets to meet the service, access, and technology needs of our teams and community	1.1 - Maintain Balance and Principled School Bond Funding Model

# Finance

## Key Metrics

Performance Measures	FY23 Actual	FY24 Actual	FY25 Estimated
# Electronic Payments	3,161	3,403	3,900
# Paper Checks Issued	24,943	21,468	20,500
# Requests For Check	5,520	4,492	3,200
# P-Card Transactions	14,446	15,465	16,000
# P-Card Infractions	N/A	1,291	600
Bond Rating	AAA/Aaa	AAA/Aaa	AAA/Aaa

## Highlights of Recent Successes

- Annual audit completed on-time with no findings for the second consecutive year
- The number of P-card infractions have decreased significantly since the new P-card Guidelines were implemented
- Successfully implemented a new SimpliGov workflow for donations, surplus asset disposal and bid waivers

## Opportunities and Challenges Moving Forward

Opportunities <i>These are factors/dials that can help achieve goals</i>	Challenges <i>These are factors/dials that can prevent the achievement of goals</i>
Cross training staff so there are at least two backups for critical functions	Staff turnover
Finance training for County departments in the areas of P-cards, AP, AR, purchasing, contracts and POs	Updating/maintaining policies and guidelines
Software for creating the Annual Comprehensive Financial Report (ACFR)	Finance ERP system (MUNIS)
Additional Contract Specialist in Purchasing to handle contract volume and decrease the time it takes to execute contracts	

# Finance

## Budget Summary

	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2026 Adopted	vs. FY2025 Adopt (%)
<b>Revenues</b>	<b>\$175,896</b>	<b>\$125,000</b>	<b>\$125,000</b>	<b>\$125,000</b>	-
Other Revenues	37,741	-	-	-	-
User Charges	138,155	125,000	125,000	125,000	-
<b>Expenses</b>	<b>\$4,800,132</b>	<b>\$5,031,892</b>	<b>\$5,197,375</b>	<b>\$5,213,867</b>	<b>4%</b>
Personnel	4,439,303	4,496,733	4,571,733	4,675,198	4%
Operating	360,829	535,159	625,642	538,669	1%
Capital Outlay	-	-	-	-	-
<b>County Funds</b>	<b>\$4,624,236</b>	<b>\$4,906,892</b>	<b>\$5,072,375</b>	<b>\$5,088,867</b>	<b>4%</b>

	FY2024 Amended	FY2025 Adopted	FY2025 Amended	FY2026 Adopted	vs. FY2025 Adopt
# of Full-Time Equivalent Positions (FTEs)	40	40	40	40	-

## Fiscal Year 2026 Budget Discussion

- Personnel expenses increased 4% associated with continuation of a performance-based merit plan, state mandated retirement changes, and full year impacts of Fiscal Year 2025 personnel adjustments.
- The operating budget includes the centralization of the county's shredding contract, offset by reductions in professional services.

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# Fleet Operations

## Raymond Lowe, Fleet Services Coordinator

The Fleet Operations Department operates the County's two motor pools and manages fleet operations for all County vehicles, excluding the Sheriff's Department, Emergency Services & Guilford County Transportation & Mobility Services. Fleet Operations supports numerous departments throughout the County, including Animal Control, IT, Inspections, Public Health, Social Services, Facilities, Parks and Rec, NC Cooperative Extension, Risk Management, Juvenile Detention, Security, Tax, and Planning. This includes managing and utilizing contracts with outside vendors, ensuring proper and timely preventive maintenance, and ensuring needed and appropriate repairs are performed on county vehicles. Fleet operations collaborates with departments to review vehicle needs, plan vehicle replacements and purchasing of new vehicles, and organizes the removal of vehicles from service. Fleet Operations also stores and maintains titles for all Guilford County vehicles.

Policy dials include:

- Average age of fleet (replacement schedule)
- Average cost of maintenance
- Modern and consistent appearance of vehicles
- Funding strategies to replace vehicles (pay-go, finance, lease)
- Structured approach to manage fleet within the county

Fleet provides the following services:

<b>Quadrant A – (\$ N/A)</b>	<b>Quadrant B – (\$ N/A)</b>
<b>Quadrant C – (\$904,315)</b> <ul style="list-style-type: none"> <li>• Fleet Management &amp; Maintenance</li> </ul>	<b>Quadrant D – (\$ N/A)</b>

*\*Net County Funds*

## Strategic Plan Alignment

Service Area	Goal
<b>Quality Government</b>	Goal 1: Be good stewards of the County's money and other assets to meet the service, access, and technology needs of our teams and community

# Fleet Operations

## Key Metrics

Performance Measures	FY23 Actual	FY24 Actual	FY25 Estimated
Number of Fleet Vehicles in Service <sup>1</sup>	--	271	281
Average Age of Fleet	2015	2017	2017
Average Cost of Maintenance, per vehicle	\$653	\$863	\$713
Average Cost of Fuel, per vehicle	\$1,245	\$1,415	\$722
Number of Vehicles Surplused from Fleet	14	6	17
Number of completed motor pool reservations (Greensboro and High Point)	9,672	12,200	13,750

## Highlights of Recent Successes

- New fleet contracts for county wide vehicle maintenance which provides additional vendors for capacity for vehicle maintenance
- Following prior year supply chain constraints, Fleet established contacts with local dealers to bid new vehicles, beating current state contract pricing
- Assisting local vendors in establishing state contracts.

## Opportunities and Challenges Moving Forward

Opportunities <i>These are factors/dials that can help achieve goals</i>	Challenges <i>These are factors/dials that can prevent the achievement of goals</i>
Alternative methods to financing/lease vehicles vs. purchase	Supply chain constraints and turnaround time from vehicle purchase to delivery
Incorporation of vehicles utilizing alternative sources of power, reducing the County's carbon footprint.	Aging fleet requiring additional annual maintenance
Additional training opportunities in risk reduction around driving habits.	Infrastructure to support alternative fuel types.
Expanding current motor pools and increasing motor pool usage.	Expansion within departments and the increase in the number of vehicles being required
Exploring strategies around vehicle maintenance and cost/benefit of outsourcing repairs.	Inflation and the increase in the cost of parts, repairs and maintenance
	Fluctuations in fuel prices
	Supply constraints and availability of parts

<sup>1</sup> See Emergency Services and Law Enforcement for the number of EMS and Sheriff's Office vehicles, respectively.

# Fleet Operations

## Budget Summary

	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2026 Adopted	vs. FY2025 Adopt (%)
<b>Revenues</b>	<b>\$57,993</b>	<b>\$52,000</b>	<b>\$52,000</b>	<b>\$52,000</b>	-
Other Revenues	57,993	52,000	52,000	52,000	-
<b>Expenses</b>	<b>\$1,646,116</b>	<b>\$800,354</b>	<b>\$1,424,290</b>	<b>\$956,315</b>	<b>19%</b>
Personnel	129,394	185,090	190,090	196,121	6%
Operating	603,019	615,264	647,347	760,194	24%
Capital Outlay	913,702	-	586,853	-	-
<b>County Funds</b>	<b>\$1,588,123</b>	<b>\$748,354</b>	<b>\$1,372,290</b>	<b>\$904,315</b>	<b>21%</b>

	FY2024 Amended	FY2025 Adopted	FY2025 Amended	FY2026 Adopted	vs. FY2025 Adopt
# of Full-Time Equivalent Positions (FTEs)	2	2	2	2	-

## Fiscal Year 2026 Budget Discussion

- Personnel expenses increased associated with filling a vacant position and the continuation of a performance-based merit plan, state mandated retirement changes, and full year impacts of Fiscal Year 2025 personnel adjustments.
- Operating expenses increased associated with an increased vehicle fuel allocation (\$75,000) and increased allocation for vehicle repairs (\$75,000). These were calculated based on prior year actuals.

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# Human Resources

**Jaime Joyner, Human Resources Director**

[Department Website](#)

The Human Resources Department serves as a strategic business partner to departments by facilitating positive employee engagement experiences and maintaining labor market competitiveness to ensure the County can provide a high level of service to the community. This is achieved by implementing a total rewards strategy that requires a comprehensive effort from the following areas: Talent Acquisition, Employee Relations, Organizational Development and Learning, Classification and Compensation, Benefits, and Human Resources Information Systems (HRIS).

Policy dials include:

- Employee compensation philosophy
- Active employees benefit share vs. county share
- Retiree benefits vs. county share

Human Resources provides the following services:

<b>Quadrant A – (\$ N/A)</b> <ul style="list-style-type: none"> <li>•</li> </ul>	<b>Quadrant B – (\$1,978,731)</b> <ul style="list-style-type: none"> <li>• Classification &amp; Compensation</li> <li>• Employee Relations</li> <li>• HR Information Systems</li> </ul>
<b>Quadrant C – (\$9,739,719)</b> <ul style="list-style-type: none"> <li>• Benefits Administration</li> <li>• Post-Employment Retiree Benefits</li> <li>• Talent Acquisition</li> </ul>	<b>Quadrant D – (\$535,906)</b> <ul style="list-style-type: none"> <li>• Learning &amp; Development</li> </ul>

*\*Net County Funds*

## Key Metrics

Performance Measures	FY23 Actual	FY24 Actual	FY25 Estimated
# Job Postings	256	247	245
Applications Screened	22,122	19,906	18,200
# Hires	602	431	570
Time to Hire (Avg Days to Fill)	62.7	62.7	59
Countywide Vacancy Rate	10.9%	10.4%	9.9%
# FTEs – All County Departments	2,184 GF positions 1,974 filled / 210 vacant (9.6% vacancy)	2,271 GF positions 2,075 filled / 196 vacant (8.6% vacancy)	2,315 GF positions 2,127 filled / 188 vacant (8.1% vacancy)
# FTEs – Sheriff's Department	672 GF positions 594 filled / 78 vacant (11.6% vacant)	662 GF positions 551 filled / 111 vacant (16.8% vacant)	661 GF positions 554 filled / 107 vacant (16.2% vacancy)

# Human Resources

## Strategic Plan Alignment

Service Area	Goal	Initiative
<p><b>Quality Government</b></p>	<p>Goal 4: Recruit, retain, and advance diverse, high-performing, and innovative teams that are reflective of our community</p>	<p><u>Rebuild and Stabilize County Workforce:</u></p> <ul style="list-style-type: none"> <li>• 4.1 - Implement a Compensation Study to Stabilize and Rebuild Workforce</li> <li>• 4.2 - Establish Guilford County as a Member of Guilford Apprenticeship Partners</li> <li>• 4.3 - Complete Application to Achieve Family Forward NC Certification</li> <li>• 4.4 - Implement Total Rewards Strategy to Stabilize and Rebuild Workforce</li> <li>• 4.5 - Implement an updated Total Rewards Strategy to align with the Family Forward NC Framework</li> <li>• 4.6 - Develop and Implement Strategies to increase Culture and Belonging</li> </ul>

## Highlights of Recent Successes

- Certified as a Family-Friendly Workplace by Family Forward NC due to the Board’s actions to provide enhanced benefits to County employees.
- Implemented a Total Rewards Strategy to align with core values and feedback from the 2021 and 2023 climate studies.
- Implemented a Primary Care Physician program to encourage early detection of potential health issues, maintain employee well-being, promote a healthy workplace, and proactively manage healthcare costs.
- Redesigned merit implementation for 2023 and 2024 merit cycle.
- To comply with IRS regulations, HR onboarded 451 election workers in May 2024 and 836 elections workers for the general election in November 2024.
- In October 2024 HR performed an off-cycle law enforcement pay implementation for Detention Officers and Deputy Sheriffs.
- From July 1, 2023, to June 30, 2024, HR participated in 32 Career Fairs throughout Guilford County and surrounding areas.
- To view the allocation of staff resources, HR has implemented a real-time organizational chart software to assist department and organizational leadership.

# Human Resources

## Opportunities and Challenges Moving Forward

<b>Opportunities</b> <i>These are factors/dials that can help achieve goals</i>	<b>Challenges</b> <i>These are factors/dials that can prevent the achievement of goals</i>
<p>Continuing successes from compensation study implementation to continue service level gains from lower vacancy rates. An additional opportunity is to ensure there is alignment between the advertised expectations and what is presented during the interview process for the role and the actual day-to-day responsibilities.</p>	<p>Continued pressure in hard to fill, hard to recruit positions</p>
<p>Continued progress to achieve Family Forward Certification benefit offerings. Working with our new broker has been beneficial thus far. We are looking forward to analysis and increased understanding of trends with our vendors.</p>	<p>Escalating medical benefit climate and pressure to minimize rate impact to employees</p>
<p>Technology and software investments will streamline processes and increase efficiency and end-user experience. For example: Employee Onboarding, Performance Management, Employee Self-Service and Benefits Administration.</p>	<p>Current legacy technology and software will be "sunsetting" or has very limited capability to increase employee engagement and efficiencies in the delivery of HR services.</p>
<p>Developing HR staff and County people leaders at every level to foster a continuous learning culture. Professional development days within the HR department have helped with exposure to various areas within HR. Employees across the organization continue to need coaching support.</p>	<p>Limited funding and in-house staffing resources available for certifications, skill development, and professional growth for HR staff, and County employees at large</p>
<p>On-going compliance with existing federal and state laws with current and updated personnel regulations to reduce the County's liability.</p>	<p>Being able to comprehensively review and update the regulations timely</p>

# Human Resources

## Budget Summary

	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2026 Adopted	vs. FY2025 Adopt (%)
<b>Revenues</b>	<b>\$12,331</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>
Other Revenues	12,331	-	-	-	-
<b>Expenses</b>	<b>\$10,856,513</b>	<b>\$10,922,455</b>	<b>\$11,097,230</b>	<b>\$12,254,357</b>	<b>12%</b>
Personnel	3,223,766	3,520,156	3,590,156	3,790,058	7%
Retiree Medical	7,059,766	7,000,000	7,000,000	8,000,000	14%
Operating	572,982	402,299	507,074	464,299	15%
<b>County Funds</b>	<b>\$10,844,182</b>	<b>\$10,922,455</b>	<b>\$11,097,230</b>	<b>\$12,254,357</b>	<b>12%</b>

	FY2024 Amended	FY2025 Adopted	FY2025 Amended	FY2026 Adopted	vs. FY2025 Adopt (%)
# of Full-Time Equivalent Positions (FTEs)	29	29	30	30	1

## Fiscal Year 2026 Budget Discussion

- Personnel expenses increased associated with the addition of 1 FTE moved from another department mid-year in FY25 and continuation of a performance-based merit plan, state mandated retirement changes, and full year impacts of Fiscal Year 2025 personnel adjustments.
- Personnel expenses include a total of \$8.0 million for retiree health benefits. The County's Medicare advantage plan increased by \$1.0 million associated with the Board action taken on November 7, 2024.
- Operating expenses increased by \$48,000 to align tuition reimbursement with prior approved benefit adjustment to up to \$1,800 for approved coursework directly or reasonably related to the employee's job duties. This increase will support up to 40 employees per year through this program.

## Horizon Issues

The Fiscal Year 2026 Budget was not able to address all requests submitted by departments. The department requested the following items, which will be considered in future fiscal years:

- Human Resources Marketing and Advertising – \$10,000 (\$10,000 net county funds) – To attract diverse top talent in today's competitive job market, the department requested an increased allocation for the County's marketing and advertising efforts.
- Wellness Recovery Action Planning (WRAP) Seminar Facilitation – \$6,000 (\$6,000 net county funds) – To continue offering WRAP seminars to Guilford County employees. This program is offered to empower employees to better manage their overall health and wellness.
- DiSC Credits – \$13,500 (\$13,500 net county funds) – To provide funding for additional DiSC credits that are used to administer various work-style profiles to Guilford County employees to promote better self-awareness and communication strategies with others.

# Information Technology

**Peter Purcell, Chief Information Officer**

[Department Website](#)

Information Technology (IT) implements, supports, and maintains Technology and Data systems in partnership and collaboration with County department staff. We judge success by the achievement of County department and citizen objectives. Our mission is to implement efficient, effective, and responsive business systems through continuous improvement and investment in technology and people.

Policy dials include:

- Level of technology deficit (ability to replace/maintain equipment)
- Cyber security risks, attack surface, exposure and vulnerabilities
- Availability and resilience of County infrastructure
- Ensuring reliability of and department satisfaction with application services
- Level of support to departments on data/GIS requests
- Training and staff development in data-driven decision-making and use of analytics and geo-spatial tools

Information Technology provides the following services:

<b>Quadrant A – (\$ N/A)</b>	<b>Quadrant B – (\$3,100,073)</b> <ul style="list-style-type: none"> <li>• Geographic Information System Services</li> <li>• Information Security Services</li> </ul>
<b>Quadrant C – (\$14,659,722)</b> <ul style="list-style-type: none"> <li>• Infrastructure &amp; Operations</li> <li>• Application Services</li> <li>• Business Services</li> </ul>	<b>Quadrant D – (\$558,133)</b> <ul style="list-style-type: none"> <li>• Data Management &amp; Integration</li> </ul>

*\*Net County Funds*

## Key Metrics

Performance Measures	FY23 Actual	FY24 Actual	FY25 Estimated
# Application Services Work Orders	2,926	3,401	3,039
# Business Services Work Orders	15	87	50
# Data & Analytics Services Work Orders	69	164	175
# Security Work Orders	83	74	85
# Security Investigations	2,542	3,080	5,701
# Infrastructure & Operations Work Orders	3,712	3,550	3,812
# Infrastructure & Operations Helpdesk Calls	8,572	8,600	9,438

# Information Technology

## Strategic Plan Alignment

Service Area	Goal	Initiative
Quality Government	Goal 1: Be good stewards of the County's money and other assets to meet the service, access, and technology needs of our teams and community	1.4 - Safeguard County's Data Assets: Establish Information Security Framework 1.5 - Safeguard County's Data Assets: IT Security Team Staffing
	Goal 2: Develop systems that are data-informed, innovative, and effective to support high quality services and outcomes	<u>Build County's Capacity to Use Data to Improve Operations:</u> <ul style="list-style-type: none"> <li>2.1 - Create Team to Implement Modernized and Interconnected Information Architecture</li> <li>2.2 - Implement Responsible and Responsive Data Governance</li> <li>2.3 - Digital Government Transformation</li> </ul>
	Goal 5: Promote strategic leadership to address broad system-level opportunities to advance County development and initiatives	Expand Broadband: <ul style="list-style-type: none"> <li>5.3 - Complete Gaps and Needs Infrastructure Analysis</li> <li>5.4 - GREAT Grants</li> </ul>

## Highlights of Recent Successes

- Worked to get Regulation 33 – Information Technology Acceptable Use approved by the Board of Commissioners.
- Supported the Veteran's Event in October 2024.
- Spearheaded the Forsyth County Line Re-Survey project to help Tax, Elections, Schools, Emergency Services, Zoning, Building Inspections and several other departments adhere to the resurveyed County Line.
- Built and expanded on improved operational awareness dashboards in Power BI to improve performance in Children's Services social worker metrics, including improving compliance with timelines for case management.
- Legal Notices Expansion for local municipalities.

# Information Technology

## Opportunities and Challenges Moving Forward

Opportunities <i>These are factors/dials that can help achieve goals</i>	Challenges <i>These are factors/dials that can prevent the achievement of goals</i>
Replace outdated hardware	Prioritizing funding for vendor recommended or mandated replacement schedules.
Continue to strengthen our Cybersecurity capabilities	Fighting against continuous Cybersecurity attacks on county and or vendor services
Ensure the availability of County infrastructure by improving its resilience	Prioritizing funding for infrastructure improvements that provide high-availability, fault-tolerance, and robust Disaster Recovery for critical services
Modernize/improve/expand County applications	Prioritizing funding for requested enhancement and to replace vendor announced end-of-life critical applications
Prudent utilization of AI technologies	Utilization of AI technologies in a government setting, protecting confidential data and mitigating AI errors often called "hallucinations"
Increased application of business intelligence and analytics for data-informed decision-making	Developing staff capacity and technical skills to analyze and act on data insights effectively

## Budget Summary

	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2026 Adopted	vs. FY2025 Adopt (%)
<b>Revenues</b>	<b>\$269,665</b>	<b>\$2,470</b>	<b>\$2,470</b>	<b>\$2,470</b>	-
Other Revenues	269,665	2,470	2,470	2,470	-
<b>Expenses</b>	<b>\$17,082,067</b>	<b>\$17,433,253</b>	<b>\$17,909,580</b>	<b>\$18,320,398</b>	<b>5%</b>
Personnel	8,463,728	8,906,452	8,706,452	9,265,030	4%
Operating	8,261,765	8,526,801	8,884,514	9,055,368	6%
Capital Outlay	356,573	-	318,614	-	-
<b>County Funds</b>	<b>\$16,812,402</b>	<b>\$17,430,783</b>	<b>\$17,907,110</b>	<b>\$18,317,928</b>	<b>5%</b>
	FY2024 Amended	FY2025 Adopted	FY2025 Amended	FY2026 Adopted	vs. FY2025 Adopt
# of Full-Time Equivalent Positions (FTEs)	60	60	59	59	<b>(1)</b>

# Information Technology

## Fiscal Year 2026 Budget Discussion

- Personnel expenses increased associated with continuation of a performance-based merit plan, state mandated retirement changes, and full year impacts of Fiscal Year 2025 personnel adjustments.
- One (1) position and associated costs were shifted to Communications to support website development and accessibility.
- Operating expenses increased due to contractual obligations for software and application services and maintenance needs.
- This budget resumes historical funding for the multi-year technology plan, including an increase of \$233,407 to support replacing end of life hardware, software, and replacement of key operating equipment.
- \$2,442,000 to support cyber security safety and disaster recovery. Funds will be available through ARPA investment earnings and accounted for through a project ordinance.

## Horizon Issues

The Fiscal Year 2026 Budget was not able to address all requests submitted by departments. The department requested the following items, which will be considered in future fiscal years:

- Augment Help Desk staff – \$250,000 (\$250,000 net county) – Request for contractual services funding to augment help desk support. Future positions may be requested if KPIs support the ongoing need.
- Strengthen Application Delivery Staffing – \$150,000 (\$150,000 net county) – Request for contractual services funding for workflow/custom application demand. Future positions may be requested if demand remains sustained.

# Internal Audit

## Chad Muhlestein, Director

[Department Website](#)

Guilford County's Internal Audit Office is primarily responsible for the audit and review of County business operations and other matters. The mission of the Internal Audit Department is to:

- Provide the Audit Committee and Senior County Management with independent, objective, data driven reviews and assessments of Internal Controls, Business Activities, Operations, and Financial Systems.
- Champion ethics and ethical behavior.
- Establish and enhance processes and procedures through partnerships, improvement projects, and business process consulting.

The Office accomplishes this mission as trusted advisors through the conducting of audits, review and consulting engagements selected as the result of a risk identification / risk assessment process, department management contributions, and other inputs.

Policy dials include:

- The Board's decision to have an Internal Audit function.
- The Board's desired level of risk assessment and risk mitigation. This service helps the County maintain a proactive approach to addressing risk.

Internal Audit provides the following services:

<b>Quadrant A – (\$ N/A)</b>	<b>Quadrant B – (\$ N/A)</b>
<b>Quadrant C – (\$481,958)</b> <ul style="list-style-type: none"> <li>• Audit</li> <li>• Ethics</li> </ul>	<b>Quadrant D – (\$565,776)</b> <ul style="list-style-type: none"> <li>• Other Services</li> </ul>

*\*Net County Funds*

## Strategic Plan Alignment

Service Area	Goal
<b>Quality Government</b>	Goal 2: Develop systems that are data-informed, innovative, and effective to support high quality services and outcomes

## Key Metrics

Performance Measures	FY23 Actual	FY24 Actual	FY25 Estimated
Maintaining professional certifications	100%	100%	100%
Complete the Audit Plan on time and under budget covering identified risk	100%	100%	100%
Timely completion of ethics investigations	100%	100%	100%

# Internal Audit

## Highlights of Recent Successes

- Full integration of two new staff members including both becoming certified as CFEs.
- Successful integration of new IT auditor role.
- Recognized as thought leaders in local government auditing; sought out by other agencies such as Mecklenburg County NC, City of Houston TX, Government of American Samoa.

## Opportunities and Challenges Moving Forward

Opportunities <i>These are factors/dials that can help achieve goals</i>	Challenges <i>These are factors/dials that can prevent the achievement of goals</i>
Find external audit experts to help audit specific risks	Lack of funding; identification of experts
Continue to expand information technology related audits	Lack of additional resources
Streamline external auditor support (e.g., Single Audit) and use those days to cover additional risk	Identifying areas where reducing efforts are possible

## Budget Summary

	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2026 Adopted	vs. FY2025 Adopt (%)
<b>Expenses</b>	<b>\$880,444</b>	<b>\$980,840</b>	<b>\$1,103,340</b>	<b>\$1,047,734</b>	<b>7%</b>
Personnel	836,566	892,819	987,819	946,105	6%
Operating	43,879	88,021	115,521	101,629	15%
<b>County Funds</b>	<b>\$880,444</b>	<b>\$980,840</b>	<b>\$1,103,340</b>	<b>\$1,047,734</b>	<b>7%</b>

	FY2024 Amended	FY2025 Adopted	FY2025 Amended	FY2026 Adopted	vs. FY2025 Adopt
# of Full-Time Equivalent Positions (FTEs)	6	6	6	6	-

## Fiscal Year 2026 Budget Discussion

- Personnel expenses increased associated with continuation of a performance-based merit plan, state mandated retirement changes, adjusting the lapsed salary credit based on vacant positions, and full year impacts of Fiscal Year 2025 personnel adjustments.
- Operating expenses increased to provide funding for a peer review, which must occur every three years.

# Register of Deeds

## Jeff Thigpen, Register of Deeds

### [Department Website](#)

The Register of Deeds preserves, maintains and provides public access to real estate and vital records in an effective manner in accordance with North Carolina General Statutes. Real estate records processed, and services regulated by NC General Statutes include Deeds, Deeds of Trust including Excise Taxes, Right of Way Plans, Cancellations of Deeds of Trust and Mortgages, Plats, and Acknowledgements. The office administers oaths of office for Notary Publics and processes a variety of notarial acts. Vital records processed and documents issued in accordance with NC General Statutes include Marriage Licenses, Certified copies of Birth, Death, and Marriage Certificates, Delayed Birth Certificates, Removal of Grave Certificates, Legitimations, Amendments, and Military Discharges.

Policy goals include:

- Timeliness of services by recording deeds on same day and indexing within defined time periods.
- Accuracy of recording, indexing, and record preservation.
- Access to services in proximity to court houses by providing offices in Greensboro and High Point.
- Inclusion of Passport Services

Register of Deeds provides the following services:

<b>Quadrant A – (\$-)</b>	<b>Quadrant B – (\$3,235,017)</b> • Recording & Real Estate • Vital Records
<b>Quadrant C – (\$-)</b>	<b>Quadrant D – (\$100,052)</b> • Passport Services • Register of Deeds Co-Lab

*\*Net County Funds*

## Strategic Plan Alignment

Service Area	Goal
<b>Quality Government</b>	Goal 1: Be good stewards of the County's money and other assets to meet the service, access, and technology needs of our teams and community

## Key Metrics

Performance Measures	FY23 Actual	FY24 Actual	FY25 Estimated
# of Real Estate Documents Processed	64,448	58,249	65,000
# of Vital Records Processed	69,019	66,220	70,000
# of Passport Applications Processed	6,933	6,505	7,200

# Register of Deeds

## Highlights of Recent Successes

- Community Passport Fairs held onsite and at locations including Bennett College, A&T, Greensboro College, and GTCC.
- Technology upgrades: complete transition to Windows 11 compatible computers; customer kiosk sign-in to streamline the customer experience in the Passport division; and, updated credit card terminals, enabling support for Google Pay and Apple Pay to better accommodate customer needs.
- Continued collaboration with local stakeholders and interest groups regarding proposed legislation aimed at preventing property ownership fraud.
- Community outreach and participation in local events promoting education, supporting Veterans, and fostering wellness.

## Opportunities and Challenges Moving Forward

<b>Opportunities</b> <i>These are factors/dials that can help achieve goals</i>	<b>Challenges</b> <i>These are factors/dials that can prevent the achievement of goals</i>
Training and educational opportunities for certifications. (i.e. NCARD, International Association of Government Officials; and Property Records Industry Association)	Career growth/ mobility for entry-level positions.
Enhance technology infrastructure with AI innovations for data indexing, streamlined processes, and improved efficiency.	Preserving institutional knowledge as tenured staff approach retirement.
Succession opportunities.	Lack of incentivized succession opportunities.
	Lack of incentives for bilingual employees.

# Register of Deeds

## Budget Summary

	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2026 Adopted	vs. FY2025 Adopt (%)
<b>Revenues</b>	<b>\$6,392,363</b>	<b>\$6,656,120</b>	<b>\$6,762,880</b>	<b>\$6,681,120</b>	-
Other Revenues	4,598,797	4,596,601	4,596,601	4,595,500	-
User Charges	1,793,566	1,797,000	1,797,000	1,822,000	1%
Approp. Fund Balance	-	262,519	369,279	263,620	-
<b>Expenses</b>	<b>\$2,990,544</b>	<b>\$3,216,769</b>	<b>\$3,323,529</b>	<b>\$3,346,051</b>	<b>4%</b>
Personnel	2,454,878	2,501,196	2,501,196	2,623,543	5%
Operating	535,666	715,573	822,333	722,508	1%
<b>County Funds</b>	<b>(\$3,401,819)</b>	<b>(\$3,439,351)</b>	<b>(\$3,439,351)</b>	<b>(\$3,335,069)</b>	<b>(3%)</b>

	FY2024 Amended	FY2025 Adopted	FY2025 Amended	FY2026 Adopted	vs. FY2025 Adopt
# of Full-Time Equivalent Positions (FTEs)	27.5	27.5	27.5	27.5	-

## Fiscal Year 2026 Budget Discussion

- Personnel expenses increased associated with continuation of a performance-based merit plan, state mandated retirement changes, and full year impacts of Fiscal Year 2025 personnel adjustments.

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# Small Business & Entrepreneurship (SBED)

## Shaunne Thomas, Small Business & Entrepreneurship Department Director [Department Website](#)

Guilford County's Small Business and Entrepreneurship Department is designed to advocate for small businesses and provide equal access to opportunities to participate in all aspects of the County's contracting and procurement programs, which include professional services, goods, and other services, as well as construction. The department is dedicated to the success of all small businesses in our community.

Policy dials include:

- Level of outreach and community engagement
- Ability to maintain compliance with developed plan

The Small Business & Entrepreneurship Department provides the following services:

<b>Quadrant A – (\$ N/A)</b>	<b>Quadrant B – (\$452,870)</b> • Compliance
<b>Quadrant C – (\$879,102)</b> • Capacity Building • Outreach & Relationships	<b>Quadrant D – (\$ N/A)</b>

*\*Net County Funds*

## Strategic Plan Alignment

Service Area	Goal	Initiative
<b>Strong Community</b>	Goal 3: Expand and diversify the local and regional economies and create quality jobs that provide opportunities for all residents	3.8 - Establish a department and implement a Strategic Plan

## Key Metrics

- Generated \$42.8 million in economic impact and \$2.09 million in new tax revenue.
- Mobilized thirty-three organizations across the Piedmont Triad to reduce duplicate services and collaborate on training, business counseling, and technical assistance.
- Increase of small business proposal/bid submissions by 9.35%.

## Highlights of Recent Successes

- Guilford County hosted the 2024 Piedmont Triad Economic Development Week.
- Guilford Gains Small Business Capital Access Program.
- NACo 2024 Achievement Award for Triad Black Farmers Market.

# Small Business & Entrepreneurship (SBED)

## Opportunities and Challenges Moving Forward

Opportunities <i>These are factors/dials that can help achieve goals</i>	Challenges <i>These are factors/dials that can prevent the achievement of goals</i>
Staff training and subject matter certification	Retention of staff and organizational knowledge
Increased stakeholder collaboration	Internal resources and capacity

## Budget Summary

	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2026 Adopted	vs. FY2025 Adopt (%)
<b>Revenues</b>	<b>\$133,911</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>
Other Revenues	133,911	-	-	-	-
<b>Expenses</b>	<b>\$1,162,998</b>	<b>\$1,296,960</b>	<b>\$1,753,420</b>	<b>\$1,281,972</b>	<b>(1%)</b>
Personnel	620,515	999,449	885,091	1,034,461	4%
Operating	404,707	297,511	868,329	247,511	(17%)
Capital Outlay	133,911	-	-	-	-
Debt Service	3,864	-	-	-	-
<b>County Funds</b>	<b>\$1,029,087</b>	<b>\$1,296,960</b>	<b>\$1,753,420</b>	<b>\$1,281,972</b>	<b>(1%)</b>
	FY2024 Amended	FY2025 Adopted	FY2025 Amended	FY2026 Adopted	vs. FY2025 Adopt
# of Full-Time Equivalent Positions (FTEs)	8	8	8	8	-

## Fiscal Year 2026 Budget Discussion

- Personnel expenses increased associated with continuation of a performance-based merit plan, state mandated retirement changes, and full year impacts of Fiscal Year 2025 personnel adjustments.
- Operating expenses decreased associated with aligning existing funding for community-based organizations shown in Coordinated Services.

# Tax

## Ben Chavis, Tax Director

### Department Website

The Tax Department lists, appraises, and assesses real and personal property for taxation and collects taxes due on these classifications of property; assesses but does not collect property tax on registered motor vehicles; collects hotel room occupancy taxes; collects vehicle rental tax on gross sales receipts; collects taxes due from issuance of beer and wine licenses; collects account receivable bills for Guilford County; issues and processes mobile home moving permits; intercepts state income tax refunds when appropriate to satisfy unpaid accounts due Guilford County; processes applications for tax relief and tax exemptions that may be granted under state law; maintains records of property ownership and detailed tax maps; and collects real and/or personal property taxes for the municipalities of Gibsonville, Greensboro, High Point, Jamestown, Archdale, Sedalia, Summerfield, Oak Ridge, Burlington, Pleasant Garden, Whitsett, and Kernersville. The department also collects taxes for county fire districts and service districts.

The Tax Department executes County services mandated by North Carolina State Law, including the 2026 reappraisal of real property as required by NCGS 105-286 and delinquent tax collection enforcement. Enforcement remedies include wage and bank garnishments, levy on real and personal property, and tax lien foreclosures on real property which involves cooperation between Tax Department and the County Attorney's Office.

Policy dials include:

- North Carolina General Statutes require each county to conduct a reappraisal at least once every eight years. Guilford County conducts a reappraisal every five years. The Board of County Commissioners has the choice to change the reappraisal schedule within the eight-year timeframe.

The Tax Department provides the following services:

<b>Quadrant A – (\$ N/A)</b>	<b>Quadrant B – (\$5,239,000)</b> <ul style="list-style-type: none"> <li>• Appraisal Services</li> <li>• Collection of Property Taxes &amp; Other Fees</li> <li>• Collection Services</li> </ul>
<b>Quadrant C – (\$952,545)</b> <ul style="list-style-type: none"> <li>• Mapping &amp; Transfer Assistance</li> </ul>	<b>Quadrant D – (\$612,351)</b> <ul style="list-style-type: none"> <li>• Customer Assistance</li> </ul>

*\*Net County Funds*

## Strategic Plan Alignment

Service Area	Goal
<b>Quality Government</b>	Goal 1: Be good stewards of the County's money and other assets to meet the service, access, and technology needs of our teams and community

# Tax

## Key Metrics

Performance Measures	Tax Year 2023	Tax Year 2024	Tax Year 2025 est.
Collection Rate (%)	99.37%	99.36	99.37
Deed transfers and land parcels mapped	16,321	15,875	16,000
Business Personal Property Listing Forms & Discoveries	20,975	36,921	35,650
Individual Personal Property Listings & Discoveries	36,250	36,921	38,500

## Highlights of Recent Successes

- 2024 recipient of Joseph Hunt Distinguished Jurisdiction Award for Large Jurisdiction

## Opportunities and Challenges Moving Forward

<b>Opportunities</b> <i>These are factors/dials that can help achieve goals</i>	<b>Challenges</b> <i>These are factors/dials that can prevent the achievement of goals</i>
Use of software/technology to maximize human resources and aid in equity	Appraisal staffing below recommended mandates
Appeals Pro module for taxpayer ease and clarity on equity	IPP staffing has not increased in over 24 years though processing has increased dramatically
Absorb ACH fees for property owners to encourage online payment	Lack of promotion process without creating vacancies
Discovery Program for BPP/IPP	Succession planning
Annual flight for updated data	Software limitations

# Tax

## Budget Summary

	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2026 Adopted	vs. FY2025 Adopt (%)
<b>Revenues</b>	<b>\$2,218,968</b>	<b>\$3,062,317</b>	<b>\$3,062,317</b>	<b>\$3,223,516</b>	<b>5%</b>
Other Revenues	11,658	11,049	11,049	11,200	1%
User Charges	2,207,310	3,051,268	3,051,268	3,212,316	5%
<b>Expenses</b>	<b>\$8,753,092</b>	<b>\$9,460,514</b>	<b>\$9,016,137</b>	<b>\$10,027,412</b>	<b>6%</b>
Personnel	6,081,372	6,176,931	6,351,931	6,844,830	11%
Operating	2,312,970	2,833,583	2,664,206	2,732,582	(4%)
Transfers Out & Other	358,750	450,000		450,000	0%
<b>County Funds</b>	<b>\$6,534,124</b>	<b>\$6,398,197</b>	<b>\$5,953,820</b>	<b>\$6,803,896</b>	<b>6%</b>

	FY2024 Amended	FY2025 Adopted	FY2025 Amended	FY2026 Adopted	vs. FY2025 Adopt
# of Full-Time Equivalent Positions (FTEs)	69	69	69	72	3

## Fiscal Year 2026 Budget Discussion

- Personnel expenses increased associated with continuation of a performance-based merit plan, state mandated retirement changes, and full year impacts of Fiscal Year 2025 personnel adjustments.
- Operating expenses decreased associated with lower state shared expenses.
- The Tax budget includes an annual transfer to the Tax Revaluation Fund to account for the cost of revaluation. This budget includes enhancements in the Tax Revaluation fund which will result in future year increases in the transfer.
  - Yearly Aerial Imagery (\$129,398) to upgrade to yearly images and allow Tax to capture new buildings more effectively, which adds to the overall tax base.
  - Appeal Pro Software (\$86,000) will help manage and streamline appeals and provide improved user experience and increase the transparency of the appeal process.
- The Board of County Commissioners added two Commercial Appraisers to the real property division.
- The Board of County Commissioners added a Tax Analyst position to support compliance with The Machinery Act to ensure that all businesses in the County list personal property.

## Horizon Issues

The Fiscal Year 2026 Budget was not able to address all requests submitted by departments. The department requested the following items, which will be considered in future fiscal years:

- Audit Aware - Digital Canvas Software \$41,183 (\$41,183 Net County Funds) 0 FTE - assists identify, streamline identifying businesses that are not currently listing their business personal property with the County which is required by NC General Statute 105-285.
- Personal Property Appraiser I \$151,622 (\$151,622 Net County Funds) 2 FTE – add two additional staff members to ensure that all citizens in the County list personal property. One for the Greensboro location and one for the High Point location.
- Absorb the cost of ACH Tax Payments \$85,000 (\$85,000 Net County Funds) 0 FTE – currently a customer pay online would pay a fee of \$3.25. This proposes to have the County absorb the \$3.25 fee for this service in an effort to promote this form of payment.

# Outside Nonprofit Agency Funding

Each year, Guilford County provides funds to a variety of dedicated community organizations meeting the definition of a 501(c) nonprofit to facilitate economically, culturally, and civically valuable services. These services are designated as carrying out a public purpose by North Carolina statute, and include community and youth development, education, and support for cultural and artistic activities. This budget includes \$1.74 million based on 0.2% of the projected General Fund budget.

The county conducts a competitive process to distribute the funding, with standard application and training required for all applicants requesting resources. Funds are awarded for each fiscal year (FY), although an award in one year is not a guarantee of funding in future funding cycles. Applications seeking to fund traditional economic-focused activities, such as job creation, might require a public hearing and review process prior to award based on requirements set out in North Carolina G.S. 158-7.1. The budget includes \$565,000 for economic development organizations, with more information included within Strong Community, Economic Development.

The Fiscal Year 2026 timeline for Community Based Organizations included:

- **January 6:** Virtual Information Session at 9 a.m. and 3 p.m.  
**January 20-February 28:** Application Period.  
**February 4:** Second Information Session at 3 p.m.  
**March 1–April 18:** Application review.  
**May 15:** County Manager's Recommended Budget.  
**June 5:** Public Hearing on the Recommended Budget.  
**June 19:** Anticipated Budget adoption  
**July 17:** Awarded organizations will be announced at the Board of County Commissioner's meeting.

Organizations granted funding through the County community-based organization application process are required to provide certain quarterly reports. First, an organization must submit quarterly financial reports that outline the allocation of awarded funds. Second, performance reports detailing the utilization of these funds to bolster the programs or initiatives outlined in the Community-based Organization application are due for public transparency and accountability. The County's policy can be found here: [Community Based Organization \(CBO\) Funding Policy](#).

The County's base operating budget also includes the following historic CBO funding:

- \$250,000 in Public Health to support Gun Violence reduction
- \$140,000 in Court Services to support jail diversion and adult mediation
- \$200,000 in Coordinated Services for a contractual agreement with the International Civil Rights Museum to support debt service on a building acquisition
- \$25,000 in the Sheriff's Office for Crimestoppers
- \$50,000 in Small Business and Entrepreneurship for partner support agencies.

**Awarded organizations will be announced at the Board of County Commissioner's July 17 meeting.** Prior year awards can be found [here](#).

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# Education Summary

## A County’s Role in Funding Education

Although public education is primarily a responsibility of the state, and most funding is provided by the state directly to GCS, charter schools, and GTCC, all counties are required to fund certain operating and capital expenses for local public schools and community college systems. North Carolina counties, including Guilford County, appropriate a substantial portion of their budget to support Education programs.

For public school systems, the General Statutes require that the following categories be provided for mainly from local funds: buildings, furniture, and apparatus; garage and maintenance equipment for school buses; liability insurance; maintenance of plant; site acquisition; furnishing of superintendent’s office; school building supplies; and water supply and sewerage facilities. Part of the local allocation is also shared with charter schools based on the average per pupil budget. For community college systems, counties are required to fund maintenance and repairs to buildings and equipment, rent, utilities, costs of custodians, insurance, legal fees, grounds maintenance, land acquisition, facility construction, vehicles and vehicle maintenance.

Counties may provide additional funds within the financial resources and consistent with the fiscal policies of the Board of County Commissioners to support the educational goals and policies of the state and local board of education. Once appropriated by the Board of County Commissioners, the Guilford County Board of Education chooses how these funds are prioritized, including how much to allocate to its personnel, capital needs and other expenses. Guilford County faces significant revenue limitations and competing community needs because the county ranks 54<sup>th</sup> out of 100 counties in taxable property per capita and has a higher-than-average Medicaid eligibility rate. Despite these challenges, the Public School forum of North Carolina ranks Guilford County ninth statewide in allocated education funding relative to its ability to pay. This commitment reflects a choice to maximize education investment, despite having fewer available resources than other counties.

2024 Taxable Property Per Capita		2023 Medicaid % of Population		NC Public School Forum (2023 Data)	
Rank	County	Rank	School LEA	Rank	School LEA
9	Mecklenburg	6	Wake	9	Guilford
21	Buncombe	9	Union	10	Johnston
25	Wake	15	Buncombe	16	Cumberland
31	Union	18	Cabarrus	20	Forsyth
34	Durham	22	Durham	37	Cabarrus
52	Cabarrus	30	Johnston	38	Durham
54	Guilford	31	Mecklenburg	46	Union
60	Forsyth	45	Forsyth	72	Wake
61	Johnston	53	Guilford	79	Buncombe
96	Cumberland	79	Cumberland	83	Mecklenburg

A lower value represents higher taxable property values.	A lower value represents lower % of population	A lower value represents a higher funding effort
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# Education Summary

For community college systems, counties are required to fund maintenance and repairs to buildings and equipment, rent, utilities, costs of custodians, insurance, legal fees, vehicles and vehicle maintenance, grounds maintenance, land acquisition, and facility construction. Guilford County appropriates a substantial amount of funding for other items beyond the legal mandates. For instance, the County provides funds for educator salary supplements to encourage teachers to work in Guilford County and locally-funded teaching positions to respond to local needs not provided for in the funding received from the state.

	FY2024 Adopted	FY2025 Adopted	FY2026 Adopted	vs. FY2025 Adopt. (\$)	vs. FY2025 Adopt. (%)
Education – Operating	\$278,833,573	\$289,254,073	\$302,234,000	\$12,979,927	4%
Education – Capital	8,050,000	10,000,000	51,550,000	41,550,000	416%
Education - Debt	87,863,366	109,518,303*	98,260,789	(11,257,514)	(10%)
Education – Honor School Capital	51,100,000	52,130,000	47,273,000	(4,857,000)	(9%)
Fines and Forfeitures	4,000,000	4,000,000	4,000,000	-	0%
	<b>\$429,846,939</b>	<b>\$464,902,376</b>	<b>\$503,317,789</b>	<b>\$38,415,413</b>	<b>8%</b>

The FY2026 budget allocates \$503,317,789 across all funds to support Guilford County Schools (GCS), local charter schools (included in the GCS allocation), and Guilford Technical Community College (GTCC), including debt service on voter-approved bonds for school and college facilities. This amount includes \$389.3 million in county funds. Revenues to support education funding include lottery proceeds, investment earnings, federal subsidies on previous bond programs, and bond premium to support interest payments on the issued voter approved debt of \$300 million issued in FY2020 and FY2024 and the \$570 million issued in FY2025. The budget includes \$47,273,000 to support future debt service and capital needs associated with the \$2.0 billion in voter approved bonds.

School System Name	PPA	RANK
Orange County Schools	\$ 6,195	1
Chapel-Hill/Carrboro City Schools	\$ 5,532	2
Dare County Schools	\$ 5,467	3
Chatham County Schools	\$ 5,056	4
Charlotte-Mecklenburg County Schools	\$ 4,242	5
Brunswick County Schools	\$ 4,168	6
Transylvania County Schools	\$ 4,098	7
Wake County Schools	\$ 4,035	8
Asheville City Schools	\$ 4,031	9
Guilford County Schools	\$ 3,950	10
Buncombe County Schools	\$ 3,876	11
New Hanover County Schools	\$ 3,873	12
Hyde County Schools	\$ 3,813	13
Warren County Schools	\$ 3,515	14
Carteret County Schools	\$ 3,459	15
Pamlico County Schools	\$ 3,401	16
Watauga County Schools	\$ 3,334	17
Franklin County Schools	\$ 3,236	18
Forsyth County Schools	\$ 3,232	19
Northampton County Schools	\$ 3,145	20

## Did you know?

The NC Department of Public Instruction puts out data each year that shows a County's rank in Per Pupil Appropriations (PPA). The table to the left shows the local appropriations from Table 30 from NC DPI's Statistical Profile and subtracts out Supplemental Taxes for Education that certain counties have authorized through an additional sales tax (Table 31). Those figures show Guilford County is in the top 10 statewide, including in line with counties with larger tax bases and higher median incomes.

# Education Summary

## Budget Summary

	FY2025 Adopted	FY2026 Adopted	vs. FY2025 Adopt (\$)	vs. FY2025 Adopt (%)
<b>Guilford County Schools (GCS) including Allocations for Charter Schools</b>				
Operating Expenses	\$270,226,073	\$282,506,000	\$12,279,927	5%
Capital Repair/Renovation	10,000,000	50,000,000	40,000,000	400%
Debt Model	99,283,288	87,858,186	(11,425,102)	(12%)
Future School Capital	52,130,000	47,273,000	(4,857,000)	(9%)
<b>Total Expense</b>	<b>\$431,639,361</b>	<b>\$467,637,186</b>	<b>\$35,997,825</b>	<b>8%</b>
<b>Guilford Technical Community College (GTCC)</b>				
Operating Expenses	\$19,028,000	\$19,728,000	\$700,000	4%
Capital Repair/Renovation	-	1,550,000	1,550,000	100%
Debt Model	10,235,015	10,402,603	167,588	2%
<b>Total Expense</b>	<b>\$29,263,015</b>	<b>\$31,680,603</b>	<b>\$2,417,588</b>	<b>8%</b>
<b>REVENUE</b>				
Federal & State Funds - <i>Lottery Funds</i>	\$4,750,000	\$4,750,000	-	0%
Investment Earnings	4,000,000	4,000,000	-	0%
Bond Proceeds	10,000,000	50,000,000	40,000,000	400%
American Rec/Reinvest Act (GCS & GTCC)	1,923,561	1,842,030	(81,531)	(4%)
Fund Balance (Bond Premium)	24,334,742	33,980,345	9,645,603	40%
Fund Balance	-	11,266,614	11,266,614	100%
Transfer from County Building Construction Fund	-	1,550,000	1,550,000	100%
<b>Total Revenues</b>	<b>\$45,008,303</b>	<b>\$107,388,989</b>	<b>\$62,380,686</b>	<b>139%</b>
<b>Total Investment</b>	<b>\$460,902,376</b>	<b>\$499,317,789</b>	<b>\$34,215,413</b>	<b>7%</b>
<b>County Funds</b>	<b>\$415,894,073</b>	<b>\$391,928,800</b>	<b>(\$23,965,273)</b>	<b>(6%)</b>

Note: County appropriates additional \$4.0 million in Fines and Forfeitures funds that is passed through to Guilford County Schools.

## FY2026 Budget Highlights

### Operating:

- Increases Guilford County Schools current operating expense by \$12,279,927, for a total of \$282,506,000.
- Increases the operating funding for Guilford Technical Community College by \$700,000 to total \$19,728,000

### Capital:

- Funds \$50 million for Category I capital outlay as described in NCGS 115C-426(f)(1-2), funded with bond proceeds. The budget ordinance will authorize the County Manager to establish capital project ordinances aligning with projects prioritized by the Board of Education.
- Restores the capital allocation to GTCC to \$1,550,000, utilizing unrestricted fund balance in the County Building Construction fund.
- Maintains honor school capital funding totaling \$47,273,000.

# Education Summary

## FY2026 Budget Highlights continued

### Debt:

- The budget includes \$87.9 million in funding to support debt service related to the Guilford County Schools.
- The budget includes \$10.4 million in debt service for GTCC.

## Strategic Plan Alignment

Service Area	Goal	Initiative
<b>Successful People</b>	Goal 5: Support an education and credentialing continuum that produces graduates with high academic achievement and skill levels to successfully compete in the job market.	5.1 - Improve Guilford County Schools Facilities
		5.2 - Support Ready/Ready and Shift_Ed Collaborations
		5.3 - Enhance School Health Services: Add County School Nurses
		5.4 - Enhance School Health Services: Establish School Health Alliance
		5.5 - Enhance School Health Services: Expand School Telehealth Services

# Guilford Technical Community College

## Guilford Technical Community College

Guilford Technical Community College (GTCC) provides comprehensive instructional programs committed to excellence in teaching and successful student achievement; develops and maintains programs that are responsive to the changing educational and training needs of the people served through basic skills and lifelong learning opportunities; and develops and maintains programs that support and enhance the economic development needs of the local community. For more information about the College, please visit its [website](#).

The Guilford Technical Community College Board of Trustees requested a total budget of \$21,837,000 from Guilford County - \$20,230,000 in operating funds and \$1,607,000 in capital outlay funds. This request is \$2.8 million higher than the current year's budget.

	FY2025 Adopted	FY2026 Adopted	vs. FY2025 Adopt (\$)	vs. FY2025 Adopt (%)
<b>Guilford Technical Community College (GTCC)</b>				
Operating Expenses	\$19,028,000	\$19,728,000	700,000	4%
Capital Repair/Renovation	-	1,550,000	1,550,000	100%
Debt Model	10,235,015	10,402,603	167,588	2%
<b>Total Expense</b>	<b>\$29,263,015</b>	<b>\$31,680,603</b>	<b>\$2,417,588</b>	<b>8%</b>
<b>REVENUE</b>				
American Rec/Reinvest Act (GCS & GTCC)	225,015	192,403	(32,612)	(14%)
Transfer from County Building Construction Fund	-	1,550,000	1,550,000	100%
<b>Total Revenues</b>	<b>\$225,015</b>	<b>\$1,742,403</b>	<b>\$1,517,388</b>	<b>674%</b>
<b>County Funds</b>	<b>\$29,038,000</b>	<b>\$29,938,200</b>	<b>\$900,200</b>	<b>3%</b>

### The FY26 Budget increases investments in Guilford Technical Community College include:

- Increases the operating funding for GTCC by \$700,000 to total \$19,728,000 and restores the capital allocation to \$1,550,000.
- The budget includes a continuation of the debt funding model, equal to \$10,402,603 in General Fund transfers, to support current debt service (principal + interest) and future debt service capacity. The county's total contribution is slightly higher in FY2026 associated with a scheduled decline in federal subsidies revenue in the debt service fund, GTCC will generate capacity towards future bond issuances to align with funding principals in the debt model to limit changes in the property tax rate to provide predictability and stability for our residents and businesses.

# Guilford Technical Community College

Year	Operating Budget	Total Operating Change	Capital Budget	Total Capital Change	College Debt Repayment	Total School Support
FY2014	\$12,397,690	-	\$1,500,000	-	\$11,408,262	\$25,305,952
FY2015	\$13,297,690	\$900,000	\$1,500,000	-	\$11,409,559	\$26,207,249
FY2016	\$14,350,000	\$1,052,310	\$1,500,000	-	\$10,200,064	\$26,050,064
FY2017	\$14,650,000	\$300,000	\$1,500,000	-	\$10,722,431	\$26,872,431
FY2018	\$15,150,000	\$500,000	\$1,500,000	-	\$11,010,770	\$27,660,770
FY2019	\$16,150,000	\$1,000,000	\$1,500,000	-	\$9,974,333	\$27,624,333
FY2020	\$16,650,000	\$500,000	\$1,000,000	(\$500,000)	\$9,805,367	\$27,455,367
FY2021	\$17,100,000	\$450,000	\$550,000	(\$450,000)	\$9,293,645	\$26,943,645
FY2022	\$17,507,500	\$407,500	\$1,550,000	\$1,000,000	\$9,606,204	\$28,663,704
FY2023	\$18,107,500	\$600,000	\$1,550,000	-	\$10,203,991	\$29,861,491
FY2024	\$18,607,500	\$500,000	\$1,550,000	-	\$10,266,968	\$30,424,468
FY2025	\$19,028,000	\$420,500	-	(\$1,550,000)	\$10,235,015	\$29,263,015
<b>FY2026</b>	<b>\$19,728,000</b>	<b>\$700,000</b>	<b>\$1,550,000</b>	<b>\$1,550,000</b>	<b>\$10,402,603</b>	<b>\$31,680,603</b>



DATE: April 3, 2025

TO: Guilford County Commissioners

FROM: Dr. Anthony Clarke, President, Guilford Technical Community College

SUBJECT: Fiscal Year 2025/26 GTCC County Operating Budget Request

The FY2025/26 GTCC County Operating Budget request is provided below. GTCC currently employs 125 county-funded employees with twenty vacancies.

Our current total budget is:

BUDGET	AMOUNT	PERCENT	NUMBER OF FULL-TIME POSITIONS
State	\$82,922,074	53.8 %	598
County:			
Utilities/Rent/Insurance/Legal	4,574,513		0
Building Maintenance	4,101,071		29
Custodial Services	4,018,258		53
Campus Police	2,976,570		30
Institutional Support	2,589,938		6
Grounds Maintenance	767,650		7
Total County Operating	\$19,028,000	12.4%	125
Federal Grants / Loans	39,197,510	25.4%	0
Institutional / Other	12,960,063	8.4%	17
TOTAL	\$154,107,647	100%	740

gtcc.edu

PO BOX 309 | 601 EAST MAIN STREET | JAMESTOWN, NC 27282 | P. 336-334-4822

Our operating budget request totals \$20,230,000, an increase of \$1,202,000 or 6.3% and includes the following:

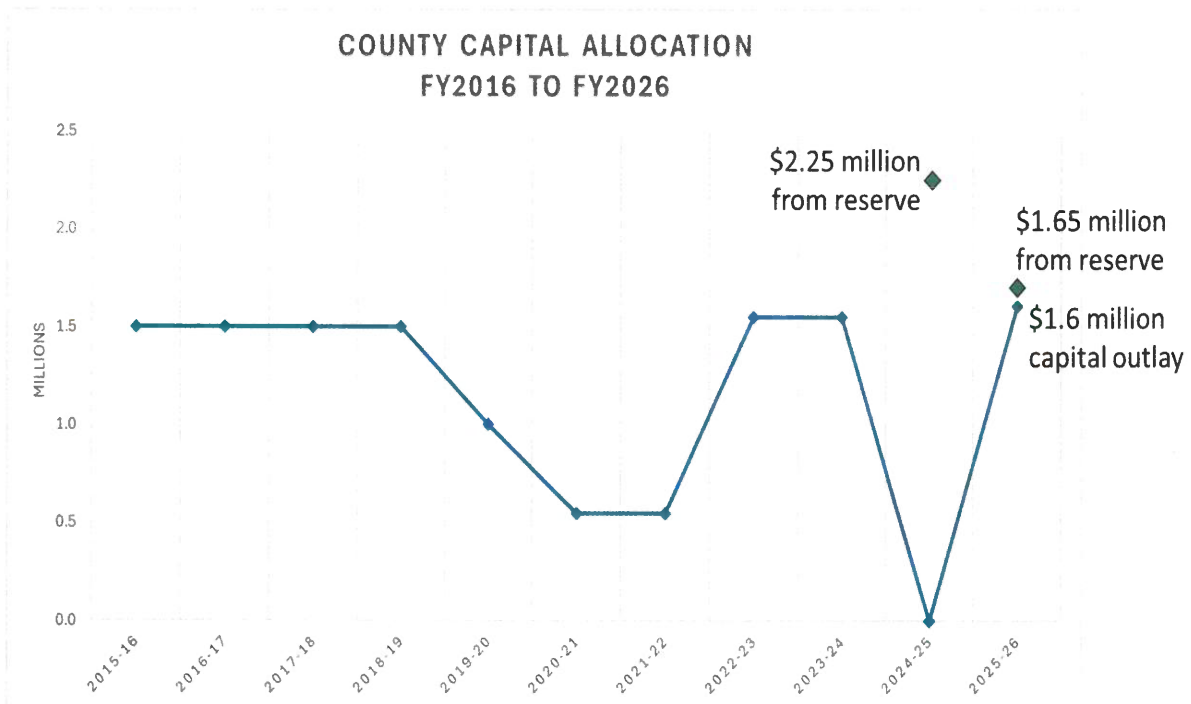
<b>Description</b>	<b>Projected Item Cost</b>	<b>Projected Total Costs</b>	<b>Comments</b>
3% projected salary increase for FY2025/26	\$291,653		A 3% pay raise is requested for the College's county-funded employees for FY2025-2026. Community college employees do not receive a cost-of-living increase.
3% projected retirement rate increase for FY2025/26	\$59,287		The projected increase would be the same increase as state-funded employees.
5% projected medical insurance rate increase for FY2025/26	\$52,650		The projected increase would be the same increase as state-funded employees.
10.4% dental plan insurance rate increase for FY2025/26	\$27,982		
President's maximum incentive pay (including benefits)	\$2,010		
Total FY2025-26 salary/benefits change:		\$433,582	
Supplemental retirement fund match increase of 1%		\$287,500	Currently funding a 2% match for employee contributions to the College's voluntary supplemental retirement plans – NC 401k, NC457, and 403b.
Insurance & bonding premium increases		\$234,328	26.1% increase in insurance rates because of various actual and projected property and liability rate increases.
Utility increases		\$95,453	12% increase in gas and 9% increase in water based on actual usage.
3 Electric vehicles		\$121,500	Replace 3 vehicles at the end-of-life with more energy efficient options.
Legal cost increase		\$15,000	Increase in need for counsel due to the growing complexity and number of legal issues.
Rent increase		\$14,637	2.1% increase in rental rates.
Total FY 2025/26 Operating Requests		\$1,202,000	

Currently, we do not have information regarding the 2025-2027 biennium budget. The 2025-2026 budget request includes a projected 3% pay increase for county-funded employees, 5% increase for medical insurance, and 3% increase for the retirement rate. Our request is that our county-funded employees receive the same pay increase and benefits as our state-funded employees.

We have also included a \$287,500 request for an additional 1% match (totaling up to a 3% match) for employees contributing to one of our voluntary supplemental retirement plans – NC401k, NC457, and/or 403b. Currently 400 employees participate in a supplemental retirement plan. 326 are state-funded employees, 61 are county-funded employees, and 13 are institutional-funded employees.

A history of our capital outlay from the County is below. We have maintained our fifty-four buildings across five campuses with a \$1.5 million capital outlay for four of the last ten years and \$1.55 million for two of the last three years. This year, we are asking for \$1,607,000 to maintain our campuses.

A list of proposed FY2025/26 annual local capital outlay projects are numbered in priority order below.



Priority	Project	Projected Cost	Comments
1	Replace Roof Applied Technology Building Original Roof installed 1996 - 29 years old	\$450,000	GTCC has been able to maintain our facilities in good repair by replacing roofs when they have met or exceeded their life expectancy. This is the last large roof on the Jamestown campus that needs replacement.
2	Connect Williams/Davis Hall Plaza to existing Koury walkway	\$375,000	This is part of an on-going effort to improve accessibility across the Jamestown Campus.
3	Replace lighting at Greensboro Campus to energy efficient LED systems - Phase I  Technical Education Building (TEC)/Adult Education Center (AEC)	\$507,000	This project was identified as a high return on investment opportunity by engineers reviewing energy efficiency opportunities across all GTCC's facilities and infrastructure. The Greensboro Campus is unusual in that it was built within a 5-year time span which means all the buildings require updates and retrofits in a similar time period. TEC and AEC were the first two built and thus are the first phase of this effort.
4	Replace failing HVAC controls in Adult Education and Technical Education Buildings	\$275,000	Like the issue with the light fixtures, the building automation controls are at the end of life. Parts are not available, and failures have increased.
	Total FY 2025/26 Local Capital Project Requests	\$1,607,000	

Please let me know if we can provide any additional information.

cc: Michael Halford, Guilford County  
Toy Beeninga, Guilford County  
Angela Carter, GTCC  
Mitchell Johnson, GTCC

# Guilford County Schools

## Guilford County Schools

Guilford County provides approximately 37% of the operating budget for Guilford County Schools. Almost 82% of the operating budget for GCS support salaries and benefits. The Board of Education approved a funding request to the Board of Commissioners on April 18, 2025, requesting \$43.8 million in increased operating support to fund annual increases, teacher supplements, and classified employee pay increases.

The local operating funds from Guilford County can be used to pay for local enhancements, such as extra teaching positions to reduce class sizes, teacher and staff salary supplements, and other programs and services in response to unique local needs. Please see the Guilford County Schools [website](#) for more details about the school system and its services. Once appropriated by the Board of County Commissioners, the Guilford County Board of Education chooses how these funds are prioritized, including how much to allocate to its personnel, capital needs and other expenses.

	FY2025 Adopted	FY2026 Adopted	vs. FY2025 Adopt (\$)	vs. FY2025 Adopt (%)
<b>Guilford County Schools (GCS) including Allocations for Charter Schools</b>				
Operating Expenses	\$270,226,073	\$282,506,000	\$12,279,927	5%
Capital Repair/Renovation	10,000,000	50,000,000	40,000,000	400%
Debt Model	99,283,288	87,858,186	(11,425,102)	(12%)
Future School Capital	52,130,000	47,273,000	(4,857,000)	(9%)
<b>Total Expense</b>	<b>\$431,639,361</b>	<b>\$467,637,186</b>	<b>\$35,997,825</b>	<b>8%</b>
<b>REVENUE</b>				
Federal & State Funds - <i>Lottery Funds</i>	\$4,750,000	\$4,750,000	-	0%
Investment Earnings	4,000,000	4,000,000	-	0%
Bond Proceeds	10,000,000	50,000,000	40,000,000	400%
American Rec/Reinvest Act (GCS & GTCC)	1,698,546	1,649,627	(48,918)	(3%)
Fund Balance (Bond Premium)	24,334,742	33,980,345	9,645,603	40%
Fund Balance	-	11,266,614	11,266,614	100%
<b>Total Revenues</b>	<b>\$44,783,288</b>	<b>\$105,646,586</b>	<b>\$60,863,299</b>	<b>136%</b>
<b>County Funds</b>	<b>\$386,856,073</b>	<b>\$361,990,600</b>	<b>(\$24,865,473)</b>	<b>(6%)</b>

Note: County appropriates additional \$4.0 million in Fines and Forfeitures funds that is passed through to Guilford County Schools.

## FY2026 Budget Highlights

The FY2026 budget maintains and continues significant investments in Guilford County Schools including:

- A total local current expense (operating budget) of \$282,506,000, an increase of \$12,279,927
  - Of the above sum, a total of \$4,800,000 is allocated by purpose and function as defined by NCGS 115C-426 and as authorized by NCGS 115C-429(b) and further described as follows:
    - Of the Purpose and Function allocation, a sum of \$3,000,000 (total) is allocated using the following purpose categories with an intent that the funds be used to increase classified worker wages:
      - Purpose Number 5000 Instructional Services
      - Purpose Number 6000 Supporting Services
      - Purpose Number 7000 Ancillary Services

# Guilford County Schools

- Also, of the Purpose and Function allocation, a sum of \$1,800,000 is allocated for Purpose Number 5800: School Based Support Services with an intent that funds be used to benefit safety and security to include scanners, emergency radios, cameras, and bi-directional amplification systems.
- Nothing contained in the aforementioned purpose/function designations should be construed to limit Guilford County Schools' ability to allocate non purpose/function funds to categories it deems advisable including those which have already received purpose/function allocations.
  - The Board of Education is directed to provide a monthly report to the Board of Commissioners on how these funds have been used with respect to classified employee pay and safety and security expenses per NCGS § 115C-429(c).
- Funds \$50 million for Category I capital outlay, which will be allocated to individual school ordinances based on the Board of Education's prioritization.
- Voters approved \$2 billion in school bond referendum to address deferred school construction and renovation. The FY2026 budget includes funding to cover debt service for principal, interest, and debt associated costs totaling \$87.9 million. This amount includes first year interest on the \$570 million issuance sold in March 2025. \$47.2 million is set aside to meet future debt service payments.

Year	Operating Budget	Total Operating Change	Capital Budget	Total Capital Change	\$1.7 Billion Bond Plan	School Debt Repayment*	Total School Support	Bonds on Ballot
FY2014	\$177,130,398	-	\$2,000,000	-	-	\$63,969,406	\$243,099,804	-
FY2015	\$179,360,398	\$2,230,000	\$3,770,000	\$1,770,000	-	\$64,440,207	\$247,570,605	-
FY2016	\$183,360,398	\$4,000,000	\$5,000,000	\$1,230,000	-	\$66,296,870	\$254,627,268	-
FY2017	\$188,360,398	\$5,000,000	\$6,000,000	\$1,000,000	-	\$67,514,462	\$261,874,860	-
FY2018	\$195,860,398	\$7,500,000	\$5,000,000	(\$1,000,000)	-	\$74,792,901	\$275,653,299	-
FY2019	\$202,610,398	\$6,750,000	\$6,000,000	\$1,000,000	-	\$73,300,865	\$281,911,263	-
FY2020	\$206,610,398	\$4,000,000	\$6,116,528	\$116,528	-	\$72,214,985	\$284,941,911	-
FY2021	\$209,610,398	\$3,000,000	\$3,116,528	(\$3,000,000)	-	\$67,551,167	\$280,278,093	\$300,000,000
FY2022	\$225,610,398	\$16,000,000	\$4,000,000	\$883,472	-	\$68,526,583	\$298,136,981	-
FY2023	\$244,810,398	\$19,200,000	\$10,000,000	\$6,000,000	\$50,000,000	\$73,884,234	\$378,694,632	\$1,700,000,000
FY2024	\$260,226,073	\$15,415,675	\$6,500,000	(\$3,500,000)	\$51,100,000	\$77,596,398	\$395,442,471	-
FY2025	\$270,226,073	\$10,000,000	\$10,000,000	\$3,500,000	\$52,130,000	\$99,283,288	\$431,639,361	-
<b>FY2026</b>	<b>\$282,506,000</b>	<b>\$12,279,927</b>	<b>\$50,000,000</b>	<b>\$40,000,000</b>	<b>\$47,273,000</b>	<b>\$87,858,186</b>	<b>\$467,637,186</b>	-

# Guilford County Schools

## Paying for \$2.0 Billion in Bonds

The Guilford County Board of Commissioners and Board of Education identified a significant need to address school capital construction. Through a Joint School Capital Facilities Committee, with representatives from both Boards, a master facility study identified deferred capital needs that were prioritized through a master facility plan outlining \$2.0 billion in needed investments. Guilford County voters approved bond referendums of \$300 million in 2020 and \$1.7 billion in 2022.

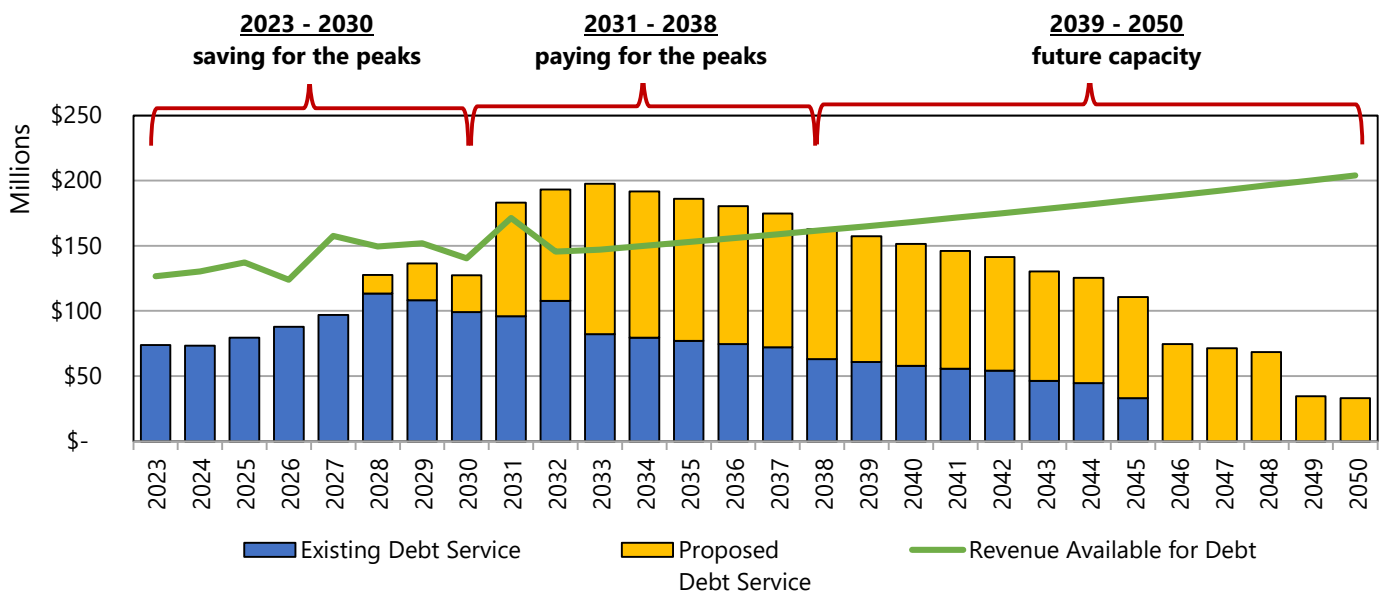
### Joint School Capital Facilities Committee Guiding Principles

These principles were utilized to develop a funding plan to support \$2.0 billion in debt service payments:

1. Address County **current and future capital needs and deferred major maintenance** in a timely manner to provide adequate public facilities and services.
2. Protect County's ability to **provide and enhance other services** for our residents.
3. Design a **stable funding model that fits existing revenue sources** as much as possible.
4. **Reduce overall cost of infrastructure** for our residents by incorporating a more **fiscally conservative "Pay-as-You-Go" model** for construction, renovation, and maintenance.
5. **Limit change in property tax rate** to provide **predictability and stability** for our residents and businesses.

To initiate this plan, the Board of Commissioners set aside \$50 million a year, to pre-fund the future debt service peaks. This action will protect the county's ability to fund other core county services, while creating long-term flexibility to meet school capital needs in a timely manner.

### Annual Debt Repayment for Guilford County Schools



**School Bond Dashboard: For more information about the status of school projects and to see how the money is being utilized, visit:**  
<https://www.guilfordcountync.gov/government/countytwide-programs-and-initiatives/school-bonds>

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**Board of Education's  
Recommended  
2025-2026 Budget**

# **Board of Education's 2025-2026 Budget Request**

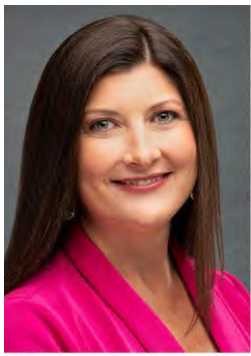
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# Guilford County Board of Education

## Board of Education's 2025-2026 Budget Request





**SUPERINTENDENT**  
Whitney Oakley,  
Ed.D.



**DISTRICT 1**  
T. Dianne  
Bellamy Small



**DISTRICT 2**  
Crissy Pratt



**DISTRICT 3**  
David Coates



**DISTRICT 4**  
Linda Welborn



**DISTRICT 5**  
Deborah Napper



**DISTRICT 6**  
Khem Irby



**DISTRICT 7**  
Bettye T. Jenkins  
Vice-Chair



**DISTRICT 8**  
Deena A. Hayes  
Chair



**AT-LARGE**  
Alan Sherouse

# Board of Education

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336-580-4655  
bellamysmall@gcsnc.com

## DISTRICT 5

Deborah Napper  
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napperd@gcsnc.com

## AT-LARGE

Alan Sherouse  
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sheroua@gcsnc.com

## DISTRICT 2

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prattc2@gcsnc.com

## DISTRICT 6

Khem Irby  
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## SUPERINTENDENT

Whitney Oakley, Ed.D.  
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superintendent@gcsnc.com

## DISTRICT 3

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## DISTRICT 7

Bettye T. Jenkins, Vice Chair  
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## DISTRICT 4

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## DISTRICT 8

Deena A. Hayes, Chair  
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hayesd@gcsnc.com



# Mission, Vision, and Core Values

## Board of Education's 2025-2026 Budget Request



# Cuilford County students will graduate as responsible citizens prepared to succeed in higher education, or in the career of their choice.\*

\*This mission was adopted by the Guilford County Board of Education on Dec. 12, 2000.

## CORE VALUES

### **Diversity**

We are committed to creating an educational organization where a variety of persons and perspectives are welcome. We are committed to providing an environment where students and staff from all cultures and backgrounds may succeed.

### **Empathy**

We are committed to developing a culture where our employees identify with and understand the feelings of our students and parents as well as their colleagues.

### **Equity**

We are committed to creating equitable and inclusive schools where adults take ownership for student learning outcomes and make sure students have what they need to succeed in school and in life. We will acknowledge and dismantle systems, processes and mindsets that perpetuate race, poverty, disability and English language status as predictors of achievement. We will align resources to create equitable opportunities for students and employees. We will eradicate achievement gaps.

### **Innovation**

We are committed to fostering a work environment where the goal is not to manage innovations, but to become innovative. Problems are identified, ownership of those problems is assumed by the adults in the district and everyone works together as agents of the solution until the problems are solved. We will not stop until obstacles are removed, solutions found, and clear and compelling goals are established.

### **Integrity**

We are committed to creating a school district that acts with honesty and forthrightness, holding ourselves to high academic and ethical standards, and dealing with everyone with respect.

## VISION

**Transforming learning and life outcomes for all students.**

# Message from the Board Chair

## Board of Education's **2025-2026 Budget Request**





April 11, 2025

The Honorable Melvin “Skip” Alston, Chairman  
Guilford County Board of Commissioners  
301 W. Market St.  
Greensboro, NC 27401

Dear Chairman Alston:

In accordance with the provisions of GS 115C-429, the Board of Education has met its responsibility to determine the fiscal needs of the Guilford County Schools (GCS) and to prepare the budget request for the 2025-2026 school year.

The purpose of our work as a public school district is to invest in people. Educating our students is in fact an investment in their future and the future of Guilford County. By giving our children the tools, skills and opportunities to reach their goals as adults, we are investing not just in their prosperity, but in our continued growth as a Guilford County community.

Therefore, it makes sense that we must invest in the people doing the work to educate, feed, transport and nurture our students and to maintain the facilities in which that work takes place. We are a people-driven organization, and without them, we are without purpose or product.

Guilford County Schools cannot succeed in its Strategic Direction goals to accelerate learning, strengthen health, wellness and safety in schools or prepare students for the world without recruiting, retaining and rewarding top talent.

For far too long we have struggled behind the rest of our competitors, both in the public and private sectors, to pay our employees fairly and appropriately for the work that they do. And yet, as one of the largest employers in Guilford County, a pay increase for our employees would be felt in every other sector of the local economy.

By paying our employees a more competitive wage, we would be giving them the resources to support local businesses and grow our economy as consumers. By investing in them, our community would yield the dividends of a robust local economy.

As the source of our local funds, the Guilford County Board of Commissioners are our partners in ensuring that our community continues to thrive. Therefore, I am proposing that our local fund request for the 2025-26 fiscal year includes \$10 million to increase our local teacher supplement and approximately \$15.3 million to increase the pay scale for our non-certified employees.

Additionally, we are projecting an increase of \$8 million in legally required and sustaining operations costs, \$3 million in safety and security costs and \$7.6 million in funds diverted to charter schools, for a total of approximately \$43.9 million in additional dollars needed from the county for operating expenses.

Our capital outlay request includes \$7.9 million for emergency HVAC replacements, \$952,000 for building repairs, \$1.4 million for equipment and vehicles and \$504,000 for roof repairs, for a total of \$10.8 million.

We are projecting to receive \$495,006,118 in state funding next year. With the completion of ESSER funding this year, we expect our federal dollars to decrease from approximately \$82 million to about \$54 million. With enterprise funds (ACES, school nutrition and special revenue) remaining approximately the same, that would bring the district's recommended budget to \$947,210,364.

More than \$46.8 million of the district's total local operating budget is required to be diverted to charter schools. This money does not have to be spent in the same ways that GCS does. For example, the \$535,391 that goes to charter schools from the GCS safety and security budget does not have to be spent on safety and security at charter schools.

While we will continue our work to find operational savings, such as improved transportation efficiency and consolidating school campuses when appropriate, we know our strength is our people. By investing in people, our community will truly be the best place to learn, work and grow.

With best personal regards,



Deena Hayes  
Chairperson

# Budget Report

## Board of Education's **2025-2026 Budget Request**



## Enrollment

Enrollment projections are used to prepare the proposed expenditure budget. The 20th day enrollment for the fall of 2024 was 66,474, which reflects a decrease of 370 students from the previous year.

## Personnel

Personnel needs are determined based on the enrollment projections and the personnel allotment formulas. The teacher allotment formulas meet state mandated maximum average class size requirements. The personnel allotment formulas indicated below were used in conjunction with the projected membership to determine the state-funded positions for fiscal year 2025-26:

- Principals - Schools opening prior to 7/1/2011 are eligible for 1 per school with at least 100 average daily membership (ADM) or at least 7 state paid teachers or instructional support personnel. Otherwise, schools are eligible for 1 per school with at least 100 ADM
- Assistant Principals - one month of employment per 98.53 ADM rounded to the nearest whole month
- Regular Classroom Teachers
 

Kindergarten	1 per 18 students
Grade 1	1 per 16 students
Grades 2-3	1 per 17 students
Grades 4-6	1 per 24 students
Grades 7-8	1 per 23 students
Grade 9	1 per 26.50 students
Grades 10-12	1 per 29 students
- Program enhancement teacher funding at 1 per 1:191 in K-5
- Teacher Assistants - The number of classes is determined by a ratio of 1:21. K – 2 TAs per every 3 classes; Grades 1-2 – 1 TA for every 2 classes; and Grade 3 –1 TA for every 3 classes.
- Children with Special Needs - \$5,365.09 per funded child count (Child count is the lesser of the December 1 handicapped child count or 13.00% of the allotted ADM.)
- Preschool Handicapped – base funding of \$78,421 per LEA, remaining funds distributed based on April 1 child count of ages 3, 4, and pre-K-5 (\$5,528.06) per child
- Academically or Intellectually Gifted - \$1,519.55 per child for 4% of ADM
- Career Technical Education - Months of Employment - base of 50 months per unit, remaining months allocated based on ADM in grades 8-12
- Instructional Support Personnel - one position per 417.12 ADM
- School Health Personnel – one position per LEA; additional positions per 436.59 in ADM
- Non-instructional Support Personnel - \$335.99 per ADM; \$6,000 per Textbook Commission member for clerical assistants
- Central Office Administrators – Increase by 2.00.%

Local positions are budgeted based upon need as determined by the superintendent and the board of education. Federal employees are budgeted in accordance with grant award specifications.

## Salaries

- The National Education Association currently ranks the average teacher salary in North Carolina at Number 38 in the nation. The average starting salary is -- \$40,136 – ranks Number 42 in the nation. The budget continues to offer larger increases to less experienced teachers, who are newer to the profession.
- Teacher and instructional support salary increases are incorporated at 3.0%.
- Non-certified salary increases are calculated to be at least 3.0%.
- Central Office at 3.0%.



### Benefits

Employer’s costs of benefits for 2025-26 are projected at the following rates:

- Social Security Cost 7.65% of subject salaries
- Retirement Cost 25.18% of subject salaries
- Hospitalization \$8,434 per FTE per year
- Life Insurance \$ 0.58 per month per employee

### Longevity

Classified, regular full-time and part-time employees (20 hours or more a week) are eligible for yearly longevity payments after completing 10 years of State of North Carolina service.

Longevity payment is made the last working day of the employee's anniversary month. The payment is calculated according to a scale based upon annual state salary and years of qualifying service:

Years Completed Longevity Percentage

- 10 but less than 15 1.50%
- 15 but less than 20 2.25%
- 20 but less than 25 3.25%
- 25 or more years 4.50%

### Non-personnel Items

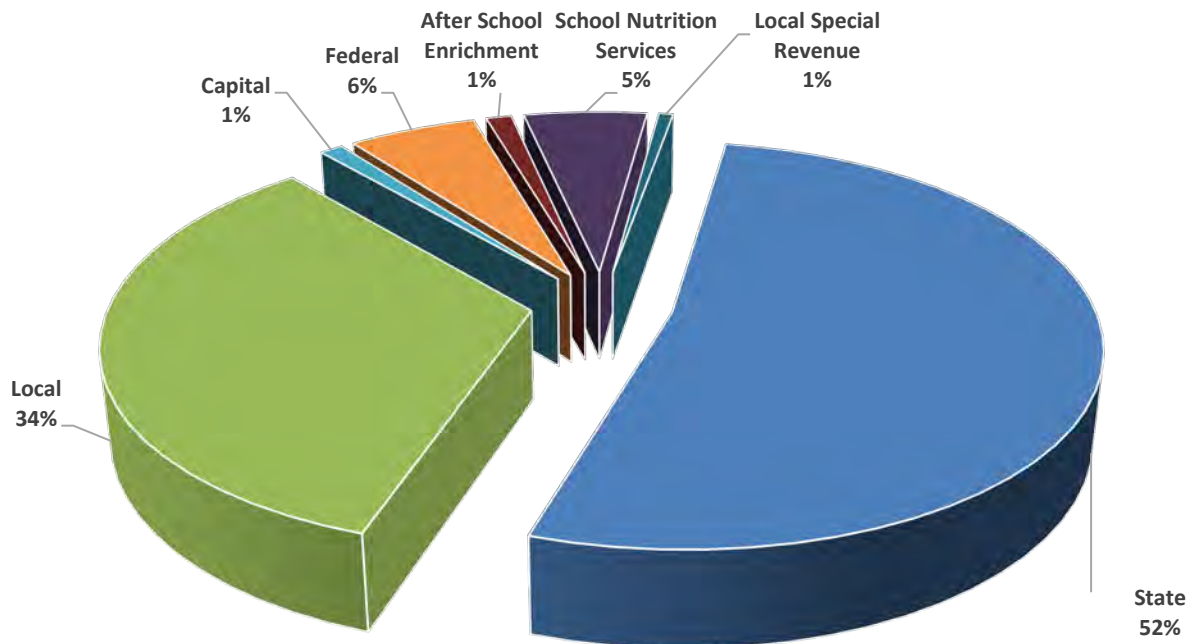
The following guidelines were used for budgeting non-personnel items:

- Equipment, furniture and vehicle budgets are zero-based each year.
- New facilities and renovations of existing facilities are funded through the capital outlay budget request.
- Indirect cost is computed on applicable grant expenditures except contract services and purchase of equipment.
- The state allotment for textbooks is \$37.12 per ADM in grades K-12.
- The classroom material, instructional supplies, and equipment state allotment is \$30.96 per ADM plus \$2.69 per ADM in grades 8 and 9 for PSAT Testing.
- Career Technical Education – Program Support is allotted at \$10,000 per LEA with the remainder distributed based on ADM in grades 8 – 12 (\$40.00 per ADM).
- Driver Education is funded at \$209.48 per public, charter, private and federal 9<sup>th</sup> Grade ADM.

# 2025-26 Budget Summary/Analysis by Fund



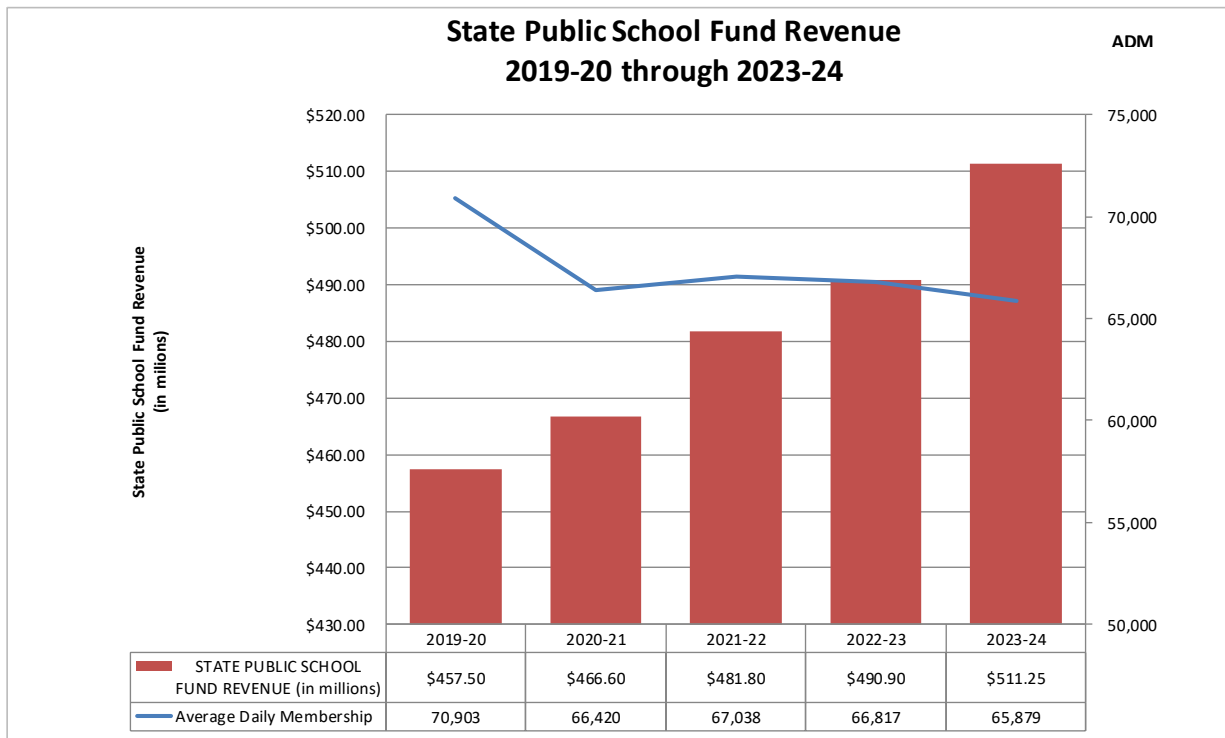
Description	(A)	(B)	(C)	(D)	(E)	(F)
	Audited 2022-23	Audited 2023-24	Budget 2024-25	Budget Request 2025-26	Dollar Change (D-C)	Percent Change (E/C)
State Public School Fund	\$490,915,598	\$511,250,672	\$504,874,196	\$495,006,118	\$ (9,868,078)	-1.95%
Local Current Expense Fund						
County Appropriation	244,810,398	260,226,073	270,226,073	314,081,281	43,855,208	16.23%
Other Sources	4,258,034	5,337,099	6,915,990	4,253,424	(2,662,566)	-38.50%
Local Special Revenue Fund	42,306,753	30,363,294	28,675,959	9,818,000	(18,857,959)	-65.76%
Federal Grant Fund	130,166,980	174,557,887	83,455,103	54,537,679	(28,917,424)	-34.65%
Capital Outlay Fund				-		
Regular Projects	18,796,865	36,311,802	71,862,481	10,818,944	(61,043,537)	-84.94%
Capital Improvement Plan (CIP)	52,513,751	194,833,075	341,881,751	-	(341,881,751)	-100.00%
School Nutrition Services	44,622,057	52,586,508	52,592,003	52,592,003	-	0.00%
After School Enrichment Services	4,054,614	4,749,351	6,236,175	6,102,915	(133,260)	-2.14%
	<b>\$1,032,445,050</b>	<b>\$ 1,270,215,761</b>	<b>\$ 1,366,719,731</b>	<b>\$ 947,210,364</b>	<b>\$ (419,509,367)</b>	<b>-30.69%</b>



# Major Revenue Sources 2025-26 Budget

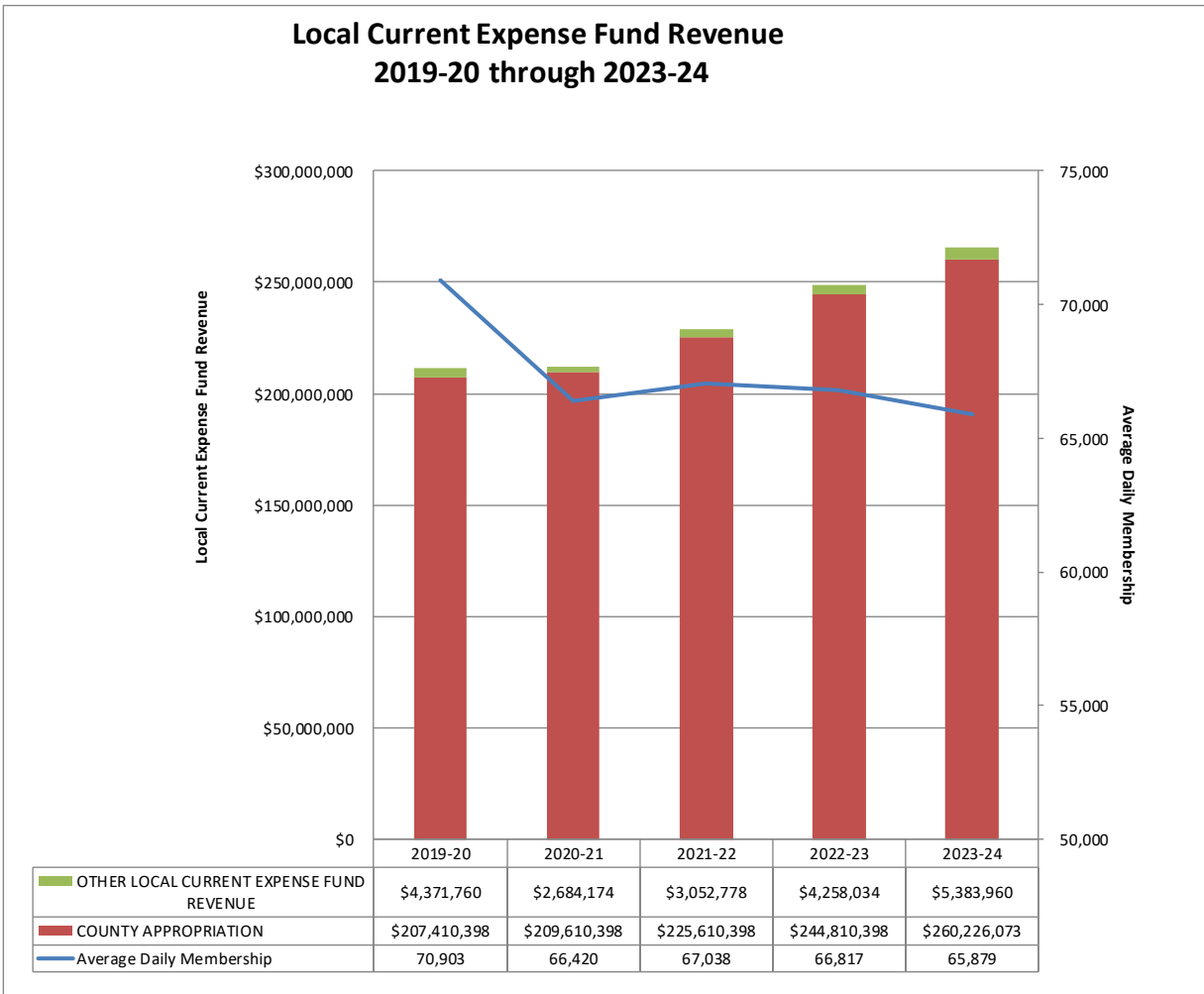


The State Public School Fund includes appropriations from the North Carolina Department of Public Instruction for the current operating expenditures of the public school system. Variations in state funding are generally due to growth in average daily membership (ADM) and legislated salary increases and/or employee benefit amount/rate adjustments. The narrative provided specifies the purpose for which each allotment category or program report code (PRC) is to be used and the allotment formulas used to develop 2025-26 state budget estimates. This summary provides trend data based on audited figures for fiscal years 2019-20, 2020-21, 2021-22, 2022-23 and 2023-24. The footnotes contain additional information regarding some underlying assumptions associated with these revenue estimates.



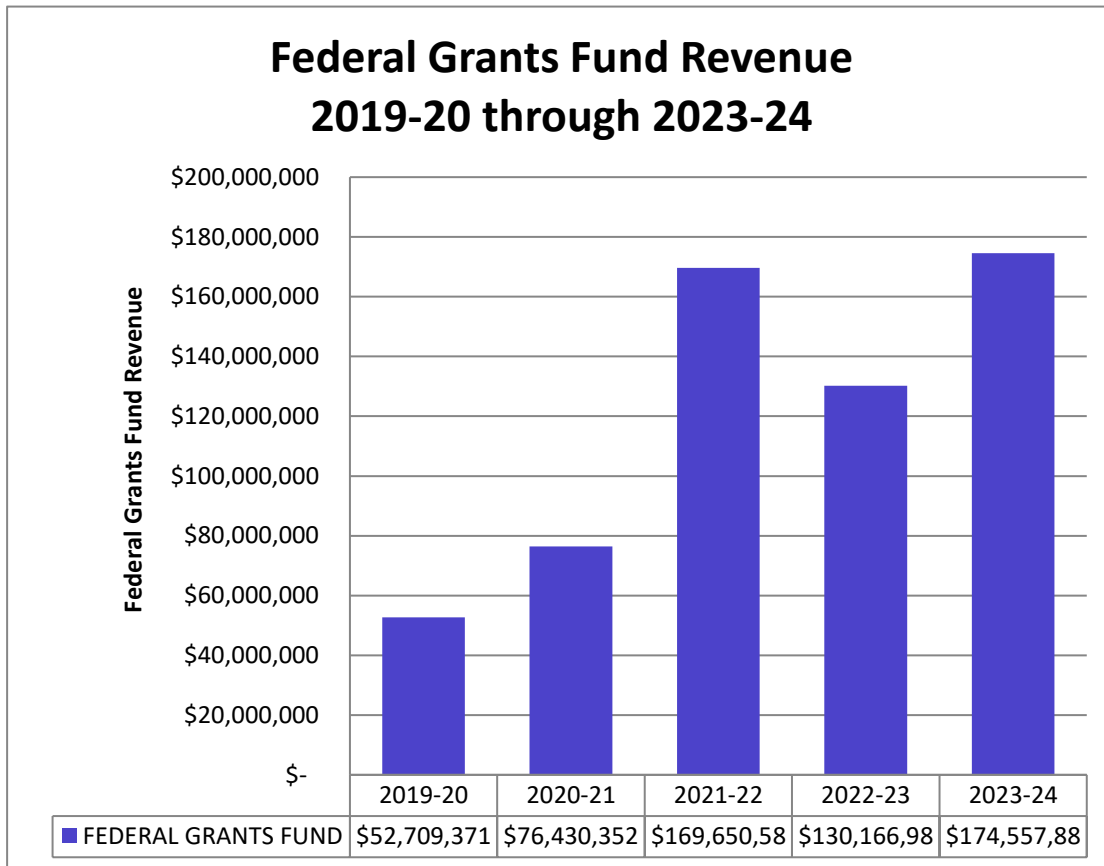


The Local Current Expense Fund is the general operating fund of the Board. This fund accounts for all financial resources except those that are required to be accounted for in another fund. The major revenue sources available in the Local Current Expense Funds include, but are not limited to, county appropriation; fines and forfeitures and interest earned on investments. The narrative provides an explanation of each major revenue source and a tabular summary of revenue projections. This summary provides trend data based on audited figures for fiscal years 2019-20, 2020-21, 2021-22, 2022-23 and 2023-24.





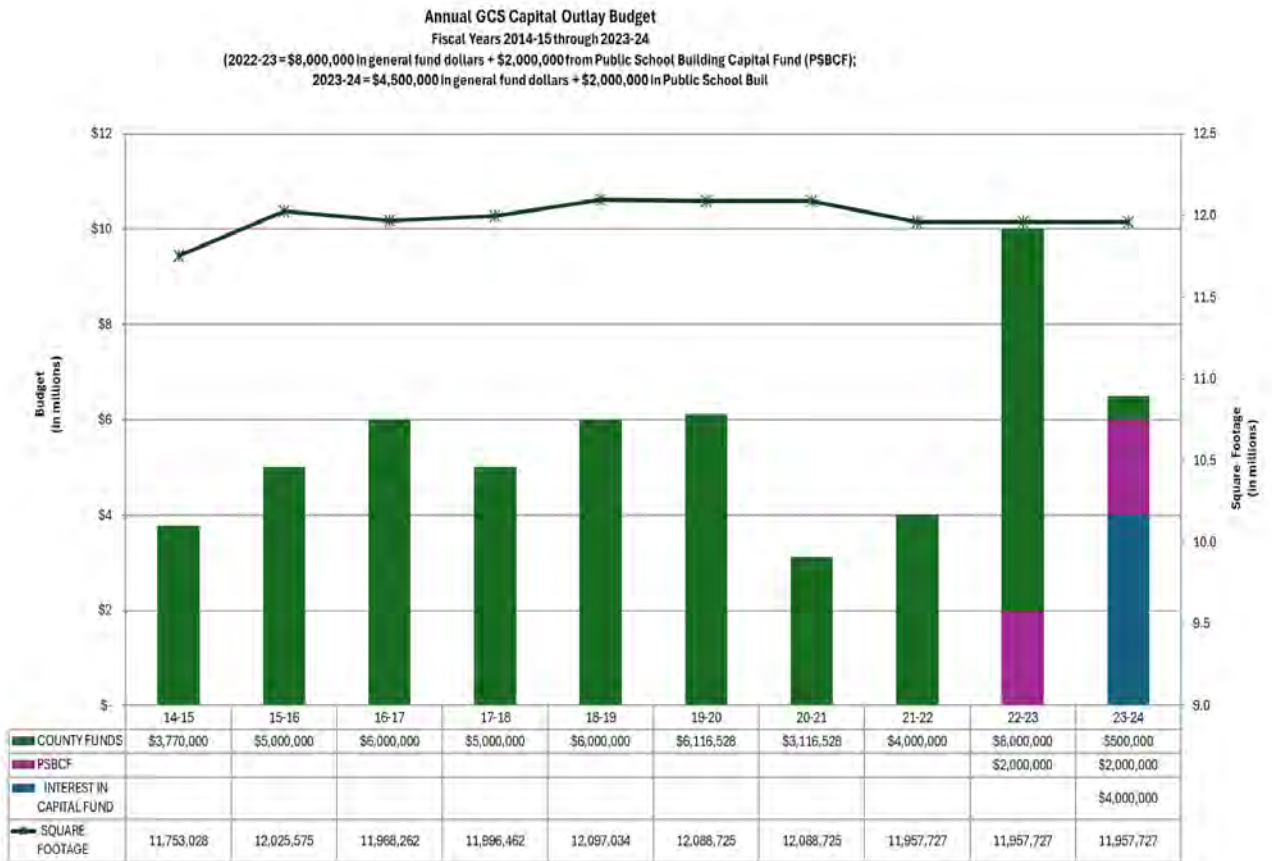
The Federal Grant Fund includes appropriations for the expenditure of federal categorical grants made by the North Carolina Department of Public Instruction. Variations in federal funding are generally driven by the number of students within the targeted populations to be served (i.e., children with disabilities, children at risk of not meeting academic standards, children who reside in areas with high concentrations of poverty, etc.) and legislated salary increases and/or employee benefit amount/rate adjustments. The narrative provided specifies the purpose for which each grant or program report code (PRC) is to be used and the allotment formulas used to develop 2025-26 federal budget estimates. A tabular summary of these projections by PRC is included in the narrative. This summary provides trend data based on audited figures for fiscal years 2019-20, 2020-21, 2021-22, 2022-23 and 2023-24.



# Major Revenue Sources 2025-26 Budget



The major revenue sources available in the Capital Outlay Fund include the county appropriation; proceeds of Guilford County bonds issued for school construction and state assistance. The narrative presented provides an explanation of each major revenue source. A tabular summary of projections by revenue source is included in the narrative.





The School Nutrition Services Fund major revenues include meal charges as well as federal meal subsidies and donated commodities. The narrative provides an explanation of each major revenue source. A tabular summary of projections by revenue is included with the narrative. This summary provides trend data based on audited figures for fiscal years 2022-23 and 2023-24 and budgeted figures for 2024-25 and 2025-26 .

Fees charged to parents/guardians make up the major revenue in the After School Enrichment Services (ACES). This summary provides trend data based on audited figures for fiscal years 2022-23 and 2023-24 and budgeted figures for 2024-25 and 2025-26 .

In 2009-10, Guilford County Schools established a special revenue fund to account for reimbursements, including fees for actual costs, gifts and grants restricted as to use, trust funds, federal appropriations made directly to local school administrative units, funds received for prekindergarten programs, and special programs.

# State Public School Fund 2025-26 Budget Summary/ Analysis of Revenues/Sources and Expenditures/Uses



PRC	Program	(A)	(B)	(C)	(D)	(E)	(F)
		Audited 2022-22	Audited 2023-24	Budget <sup>1</sup> 2024-25	Budget Request 2025-26	Dollar Change (D-C)	Percent Change (E/C)
001	Classroom Teachers	\$ 181,556,602	\$ 183,543,273	\$ 189,458,584	\$ 238,553,791	\$ 49,095,207	25.91% <sup>5</sup>
002	Central Office Administration	2,446,169	2,679,871	2,648,371	2,701,603	53,232	2.01%
003	Non-Instructional Support Personnel	26,155,013	26,990,741	12,194,547	22,070,310	9,875,763	80.99% <sup>4</sup>
004	K-5 Program Enhancement Teachers	9,646,437	7,730,456	7,517,500	12,033,992	4,516,492	60.08% <sup>5</sup>
005	School Building Administration	14,912,705	17,829,456	17,510,589	22,414,680	4,904,091	28.01% <sup>5</sup>
006	School Psychologist - Position	1,540,568	11,725,837	10,662,084	13,673,312	3,011,228	28.24% <sup>5</sup>
007	Instructional Support	20,959,190	12,142,709	12,212,174	13,649,514	1,437,340	11.77% <sup>5</sup>
009	Non-Contributory Employee Benefits	5,420,925	5,336,209	-	-	-	0.00% <sup>2</sup>
011	NBPTS Educational Leave	8,965	706,840	-	-	-	0.00% <sup>2</sup>
012	Driver Training	1,315,729	1,507,668	1,545,519	1,545,390	(129)	-0.01%
013	Career Technical Education - Months of Employment	22,910,380	19,933,411	23,107,080	25,004,192	1,897,112	8.21% <sup>3</sup>
014	Career Technical Education - Program Support Funds	2,545,363	3,910,729	1,121,920	1,069,646	(52,274)	-4.66% <sup>3</sup>
015	School Technology Fund	299,330	2,325,487	786,570	-	(786,570)	-100.00% <sup>6</sup>
016	Summer Reading Camps	1,311,587	988,298	933,337	-	(933,337)	-100.00% <sup>6</sup>
020	International Faculty Exchange Teachers	7,064,751	9,384,041	11,818,045	-	(11,818,045)	-100.00% <sup>4</sup>
022	Advanced Teaching Roles	465,983	985,665	1,280,959	-	(1,280,959)	-100.00% <sup>2</sup>
023	CTE - Modernization and Support	45,000	-	38,245	-	(38,245)	-100.00% <sup>2</sup>
024	Disadvantaged Student Supplemental Funding	2,946,697	2,959,529	2,954,903	2,904,261	(50,642)	-1.71%
027	Teacher Assistants	12,098,756	12,860,120	15,278,108	21,451,365	6,173,257	40.41% <sup>4</sup>
028	Highly Qualified NC Teaching Graduate	34,250	38,192	-	-	-	0.00%
029	Behaviorial Support	175,000	231,600	250,000	-	(250,000)	-100.00% <sup>6</sup>
030	Digital Learning Initiative (DLI) Grant	3,000	-	145,000	-	(145,000)	-100.00% <sup>6</sup>

# State Public School Fund 2025-26 Budget Summary/ Analysis of Revenues/Sources and Expenditures/Uses



PRC	Program	(A)	(B)	(C)	(D)	(E)	(F)
		Audited	Audited	Budget <sup>1</sup>	Budget Request	Dollar	Percent
		2022-23	2023-24	2024-25	2025-26	Change (D-C)	Change (E/C)
032	Children with Special Needs	48,536,087	51,062,738	50,679,830	50,002,024	(677,806)	-1.34%
034	Academically/Intellectually Gifted	3,951,558	3,996,041	4,040,492	3,948,916	(91,576)	-2.27%
037	Restart Schools	63,594,074	65,925,599	63,911,947	-	(63,911,947)	-100.00%
040	School Safety Grant Programs	-	-	300,000	-	(300,000)	0.00%
046	Third Grade Reading Bonus	293,894	300,388	396,000	-	(396,000)	-100.00%
048	Test Result Bonus - (AP/IB, CTE, Principal Performance Bonus)	1,020,254	1,132,532	1,472,349	-	(1,472,349)	-100.00%
054	Limited English Proficiency (LEP)	6,399,907	6,730,349	7,066,724	6,409,051	(657,673)	-9.31%
055	Cooperative Innovative High Schools	1,600,000	1,600,000	1,600,000	-	(1,600,000)	-100.00%
056	Transportation of Pupils	30,771,594	32,952,544	34,044,526	34,044,526	-	0.00%
061	Classroom Materials/Instructional Supplies/ Equipment	2,688	34,435	2,125,319	2,076,566	(48,753)	-2.29%
063	Special Program Funds	-	369,937	-	-	-	0.00%
066	Assistant Principal Intern	13,284	-	-	-	-	0.00%
067	Assistant Principal Intern-MSA	-	679,054	620,278	-	(620,278)	-100.00%
068	Alternative Programs and Schools	201,600	562,819	-	960,372	960,372	0.00%
069	At-Risk Student Services	13,266,669	14,628,577	20,152,541	18,433,607	(1,718,934)	-8.53%
073	School Connectivity	2,299,616	331,882	-	-	-	0.00%
078	Digital Learning Initiative	-	-	180,000	-	(180,000)	0.00%
081	Transportation Reserve Fund	196,713	711,271	-	-	-	0.00%
083	CTE - Credential Program	-	462,790	482,541	-	(482,541)	0.00%
085	Literacy Intervention	1,277,226	1,120,545	1,213,648	-	(1,213,648)	-100.00%
087	Stop Arm Enhancement	-	15,000	-	-	-	0.00%
088	Feminine Hygiene Products	-	5,000	5,000	-	(5,000)	0.00%
089	Children with Disabilities	-	-	199,202	-	<sup>309</sup> (199,202)	-100.00%

# State Public School Fund 2025-26 Budget Summary/ Analysis of Revenues/Sources and Expenditures/Uses



PRC	Program	(A)	(B)	(C)	(D)	(E)	(F)
		Audited 2022-23	Audited 2023-24	Budget <sup>1</sup> 2024-25	Budget Request 2025-26	Dollar Change (D-C)	Percent Change (E/C)
096	Special Position Allotment	89,446	-	-	-	-	0.00%
130	State Textbooks	545,789		-	-	-	0.00%
131	Textbook and Digital Resources	2,472,799	1,974,583	4,875,264	2,059,000	(2,816,264)	0.00%
153	School Business Modernization	520,000	2,826,319		-	-	0.00%
253	Health Career Promoton	-	-	25,000	-	(25,000)	-100.00%
256	CTE Home Building Grants	-	18,137	20,000	-	(20,000)	-100.00%
<b>Total(s)</b>		<b>\$ 490,915,598</b>	<b>\$ 511,250,672</b>	<b>\$ 504,874,196</b>	<b>\$ 495,006,118</b>	<b>\$ (9,868,078)</b>	<b>-1.95%</b>

<sup>1</sup> As amended @ 12/31/24.

<sup>2</sup> Funds allotted based on actual expenditures.

<sup>3</sup> 2021-22 and 2022-23 audited amounts and 2023-24 budget reflect conversion of months of employment funds to program support.

<sup>4</sup> ABC transfer required in 2022-23, 2023-24 and 2024-25.

<sup>5</sup> Restart transfer required in 2022-23, 2023-24 and 2024-25.

<sup>6</sup> Allotment not included on 2025-26 planning allotment.

# State Public School Fund 2025-26 Budget Allotment Explanations



## Classroom Teachers (PRC 001)

**\$238,553,791**

This allotment makes up almost 50% (49.30%) of the revenue received from the state for 2022-23. It provides guaranteed funding for salaries for classroom teachers. To qualify as a classroom teacher and to be charged against this allotment, an individual must spend a major portion of the school day providing classroom instruction and shall not be assigned to administrative duties in either the central office or school offices.

Classroom teachers were allotted to schools based on one per the following number of students (based on allotted ADM) and rounded to the nearest one-half position.

<u>Grades</u>	<u>Number of Students</u>
K	18
1	18
2-3	17
4-6	24
7-8	23
9	26.5
10-12	29

### Class Size Requirements

<u>Grades</u>	<u>All Classes Within LEA Maximum Average</u>	<u>Individual Maximum</u>
K	19	21
1	16	19
2-3	17	20
4-9	*	*
10-12	*	*

**\*Session Law 2013-363 House Bill 112, Sections 3.3(a) and (d)** Notwithstanding G.S. 115C-301 or any other law, local school administrative units shall have the maximum flexibility to use allotted teacher positions to maximize student achievement in grades 4-12.

NOTE: Preschool student ADM is not used in the teacher allotment formula. For allotment purposes TMH and self-contained children are

included in their appropriate grades as determined by school administrators. Allotted ADM for each LEA is the higher of the first two months total projected ADM for the current year or the higher of the first two months total prior year ADM.

## Central Office Administration (PRC 002)

**\$2,701,603**

Allotment provides funds for salaries and benefits for central office administration. This category is used to pay for personnel including:

- Superintendent
- Directors/Supervisors/Coordinators
- Associate and Assistant Superintendents
- Finance Officer
- Community Schools Coordinators
- Athletic Trainers
- Health Education Coordinators
- Maintenance Supervisors
- Transportation Directors

Each LEA receives a base allotment which is graduated based on allotted ADM.

## Non-Instructional Support (PRC 003)

**\$22,070,310**

Allotment provides funding for non-instructional support personnel and associated benefits. These funds may be used at the central office or at individual schools. The funds may be used for:

- Clerical Assistants
- Custodians
- Liability Insurance
- Substitutes
- Textbook Commission - Clerical Assistant

Funds are allotted based on \$311.89 per ADM, plus \$6,000 per Textbook Commission member for clerical assistance.

## Program Enhancement Teachers (PRC 004)

**\$12,033,992**

NC General Statute 115C-301 (a1) (2) directs a separate funding allocation for program

# State Public School Fund 2025-26 Budget Allotment Explanations



enhancement teachers for kindergarten through fifth grade effective July 1, 2021. Program enhancement refers to any of the following:

- a. Arts disciplines, including dance, music, theater and the visual arts.
- b. Physical education and health programs.
- c. World languages.
- d. Other supplemental classes as defined by the State Board on Education.

The allotment ratio for kindergarten through fifth grade program enhancement teachers is one teacher per 191 students.

## **School Building Administration (PRC 005)** **\$22,414,680**

Allotment provides funding for salaries including benefits for principals and assistant principals. Each school with 100 or more pupils in final ADM and/or seven or more full-time state allotted/paid teachers is entitled to twelve months of employment for a principal. Schools opening after July 1, 2011, are eligible based on at least 100 ADM only. One month of employment per 98.53 allotted ADM rounded to the nearest whole month is allotted for assistant principals.

## **School Psychologist (PRC 006)** **\$13,673,312**

Provides funding for salaries for certified school psychologist personnel to implement locally designed initiatives that provide mental health services for students and staff. It is the intent of the General Assembly that the positions must only be used for School Psychologists.

## **Instructional Support (PRC 007)** **\$13,649,514**

Allotment provides for salaries for certified instructional support personnel to implement locally designed initiatives which provide services to students who are at risk of school failure as well as the students' families. It is the intent of the General Assembly that the

positions must be used first for counselors, then for social workers and other instructional support personnel which have a direct instructional relationship to students or teachers to help reduce violence in the public schools. They shall not be used as administrators, coordinators, supervisors, or directors. These positions are allotted based on one per 222.36 allotted ADM.

## **Non-Contributory Employee Benefits (PRC 009)**

This allotment provides guaranteed funding for annual leave, longevity and disability payments. Eligible expenditures are covered as reported through the Uniform Education Reporting System. Funds are received as expenses are incurred.

## **NBPTS Educational Leave (PRC 011)**

Allotment provides funding for substitutes for teachers who are being tested to become nationally board-certified teachers. Eligible expenditures are covered as reported through the Uniform Education Reporting System. Funds are received as expenses are incurred.

## **Driver Training (PRC 012)** **\$1,545,390**

Allotment provides funding for the expenses necessary to install and maintain a course of training and instructing eligible persons in the operation of motor vehicles. Each LEA must serve all students enrolled in a public or private high school (including charter schools) within the LEA boundaries who have not previously enrolled in the program. All available funds are distributed to LEAs based \$199.55 per ninth grade ADM, including private, charter and federal schools.

## **Career Technical Education – Months of Employment (PRC 013)** **\$25,004,192**

Allotment provides funding for salaries plus benefits for instructional support, and administrative personnel assisting LEAs in expanding, improving, modernizing, and

# State Public School Fund 2025-26 Budget Allotment Explanations



developing quality vocational education programs. Each LEA will receive a base of 50 months. The remaining months will be allotted based on allotted ADM in grades 8-12.

## **Career Technical Education – Program Support Funds (PRC 014)**

**\$1,069,646**

Allotment provides funding to assist LEAs in expanding, improving, modernizing, and developing quality vocational education programs. LEA is eligible for a base amount of \$10,000. The remaining funds are distributed based on \$38.33 per allotted ADM in grades 8-12.

## **School Technology Fund (PRC 015)**

Allotment provides funding to LEAs for the development and implementation of a local school technology plan.

## **Summer Reading Camps (PRC 016)**

Allotment provides funding to LEAs for additional educational programs outside of the instructional calendar to any student who does not demonstrate reading proficiency.

## **Program Enhancement Foreign Exchange (PRC 020)**

Allotment provides funding in a separate account into which LEAs may transfer teacher positions to cover a contract for a visiting international faculty member.

## **Advanced Teaching Roles (PRC 022)**

To develop and support highly effective teachers. Also, to increase the access to effective and highly effective teachers for students in low-achieving and high-poverty schools relative to their higher achieving and lower-poverty peers.

## **CTE Modernization and Support Grants (PRC 023)**

Allotment provides funding to modernize Career and Technical Education (CTE)

programming, materials, training and development serving grades 6-8.

## **Disadvantaged Student Supplemental Funding (PRC 024)**

**\$2,904,261**

Allotment provides funding to address the capacity needs of LEA to meet the needs of disadvantaged students. The LEAs receiving Disadvantaged Student Supplemental funding must implement a plan jointly developed by the local administrative unit and the Local Education Agency Assistance Program (LEAAP) team.

## **Teacher Assistants (PRC 027)**

**\$21,451,365**

Allotment provides funding for salaries and benefits for regular and self-contained teacher assistants. The number of classes is determined by a ratio of 1:21. K 2 TAs per every 3 classes; grades 1-2 1 TA for every 2 classes; and Grade 3 – 1 TA for every 3 classes.

## **Highly Qualified NC Teaching Graduate (PRC 028)**

A supplement paid to new teachers who are highly qualified. The amount of supplement is dependent on the school and teaching assignment.

## **Behavioral Support (PRC 029)**

Allotment provides funding for appropriate educational programs to students under the age of 18 who suffer from emotional, mental or neurological handicaps accompanied by violent or assaulting behavior. Funds are received based on actual vs. projected enrollment.

## **Digital Learning (PRC 030)**

Delivering educator professional development related to Home Base systems. The Home Base related training must be focused on using digital and other instructional technologies to provide high-quality, integrated digital teaching and learning to all students, and

# State Public School Fund 2025-26 Budget Allotment Explanations



acquiring quality digital content to enhance instruction.

## **Children with Special Needs (PRC 032)**

**\$50,002,024**

Allotment provides funding for special educational needs and related services for Children with Disabilities. These funds are to be used for:

- Children with Disabilities
- Preschool Handicapped - State Funding
- Group Homes, Foster Homes or Similar Facilities

Funds for Community Residential Centers and Developmental Day Centers are allotted in PRC 063, Children with Disabilities - Special Funds. Allotment is based on Children with Disabilities headcount, ages 5-21. \$5,275.72 per funded child count. Child count is comprised of the lesser of the April 1 handicapped child count or 13% of the allotted ADM. For Pre-K, each LEA receives a base of \$74,894 and the remainder is distributed based on December 1 headcount child count of ages 3, 4, and Pre-K 5 at \$3,803.89 per child.

## **Academically/Intellectually Gifted (PRC 034)**

**\$3,948,916**

Funds allocated for academically or intellectually gifted students may be used only (1) for academically or intellectually gifted students; (2) to implement the plan developed under G.S. 115C-150.7; (3) for children with special needs; or (4) in accordance with an accepted school improvement plan, for any purpose so long as that school demonstrates it is providing appropriate services to academically or intellectually gifted students assigned to that school in accordance with the local plan developed under G.S. 115C-150.7. Funds cannot be used for Special Needs, unless moved with an ABC transfer. Each LEA receives \$1,423.14 per child for 4% of their allotted ADM, regardless of the number of children identified as academically or intellectually gifted in the LEA.

## **Restart Schools (PRC 037)**

Provides funding to approve a local board of education's request to reform any school in its LEA which the State Board of Education has identified as one of the continually low-performing schools in North Carolina. The restart model provides the same exemptions as a charter school and therefore, the following will apply to a LEA that has a State Board of Education approved Restart school.

DPI will fund the LEA based on the legislated funding formulas and the allotted average daily membership (ADM) of the LEA

## **School Resource Officers (PRC 039)**

This account provides funding to public school units for school resource officers in elementary and middle schools.

## **School Safety Grants (PRC 040)**

This account provides funding to public school units for: A) students in crisis; B) training to increase school safety; C) safety equipment in schools.

## **Test Result Bonus-AP/IB. 3rd Grade (PRC 046)**

A two-year pilot program which provides funding to reward teachers of students successfully achieving in Advanced Placement (AP) and International Baccalaureate (IB) examinations.

## **Principal and Teacher Performance Bonuses (PRC 048)**

A bonus program that provides principals with performance-based bonuses. Bonuses are based on the Education Value-Added Assessment System (EVAAS) student growth index score for the school.

## **Limited English Proficiency (LEP) (PRC 054)**

**\$6,409,051**

Allotment provides additional funding to LEAs and Charter Schools with students who have limited proficiency in English. Each LEA will

# State Public School Fund 2025-26 Budget Allotment Explanations



receive a base of a teacher assistant (\$40,567) and the remainder is based 50% on the number of LEP students (\$510.43) and 50% on a LEA's concentration of LEP students (\$3,944.87).

## **Cooperative Innovative High Schools (PRC 055)**

Allotment provides funding is to create rigorous and relevant high school options that provide students with the opportunity and assistance to earn an associate degree or two year of college credit by the conclusion of the year after their senior year in high school.

These funds shall be used to establish new high schools in which a local school administrative unit, two and four-year colleges and universities, and local employers work together to ensure that high school and postsecondary college curricula operate seamlessly and meet the needs of participating employers.

## **Transportation of Pupils (PRC 056)**

**\$34,044,526**

Allotment provides funding for all transportation related expenses for "yellow bus" use for eligible school age (K-12) students for travel to and from school and between schools. Examples of these expenses are contract transportation, transportation personnel (other than director, supervisor and coordinator), bus drivers' salaries, benefits, fuel and other costs as defined in the Uniform Chart of Accounts. Allotment is based on a "budget rating" funding formula using the following factors: pupils transported; total eligible operating expenditures (local and state funds); number of buses operated. The initial allotment shall consist of a portion of the projected final allotment. The initial allotment will be adjusted within available funds, by December 1. This adjustment is derived from establishing a final budget rating, calculated annually from the three factors cited above.

## **Classroom Materials/Instructional Supplies and Equipment (PRC 061)**

**\$2,076,566**

Allotment provides funds for instructional materials and supplies, instructional equipment and testing support. Funds for instructional materials, supplies and equipment are distributed based on \$30.17 per allotted ADM. Funds for each student to take the Preliminary Scholastic Aptitude Test (PSAT) are allotted based on \$2.69 per allotted ADM in grades 8 and 9.

## **Children w/ Disabilities (PRC 063)**

The purpose of the program is to provide funding for special educational needs and related services for children with disabilities. Funds are to be used for Developmental Day Centers.

## **Assistant Principal Intern (PRC 066)**

Provides funding for stipends to full-time students working on a master's degree in school administration programs who are serving in an approved intern program.

## **Assistant Principal Intern - MSA (PRC 067)**

Funding for principal fellows to serve as assistant principal interns. Provides funding for stipends to full-time students working on a master's degree in school administration programs who are serving in an approved intern program. Stipends are allotted for the duration of the internship. The stipend will be equivalent to the beginning salary of a certified assistant principal, less any fellowships received by the intern, plus social security as specified by the North Carolina Public School Personnel State Salary Schedule. These individuals are not recognized as full-time employees of the school system and are not eligible for hospitalization or retirement contributions. Funds are received as expenses are incurred.

## **Alternative Schools (PRC 068)**

**\$960,372**

# State Public School Fund 2025-26 Budget Allotment Explanations



Expenditures for alternative schools funded from At Risk Student Services (PRC 069)

## **At-Risk Student Services (PRC 069)** **\$18,433,607**

Allotment provides funding to identify students likely to drop out and to provide special alternative instructional programs for these at-risk students. Also provides funding for summer school instruction and transportation, remediation, alcohol and drug prevention, early intervention, safe schools and preschool screening. These funds may not be used to supplant dropout prevention programs funded from other state and federal sources. Each LEA receives the dollar equivalent of one resource officer (\$58,480) per high school. Of the remaining funds, 50% is distributed based on ADM (\$105.58 per ADM) and 50% is distributed based on number of poor children, per the federal Title I Low Income poverty data (\$524.36 per poor child). Each LEA receives a minimum of the dollar equivalent of two teachers and two instructional support personnel (\$316,618).

## **School Connectivity (PRC 073)**

Allotment provides funding as appropriated in this act to support the enhancement of the technology infrastructure for public schools.

## **Digital Learning Initiative (PRC 078)**

Support the implementation and adoption of a K-8 digital literacy solution (curriculum and platform) in order to assist educators with the delivery of instruction as well as improve these critical digital literacy skills among students.

## **Transportation Reserve Fund for Homeless and Foster Children (PRC 081)**

To provide funds to cover extraordinary transportation costs for homeless and foster children.

## **Career Technical Education (PRC 083)**

To provide students an opportunity to obtain industry-recognized credentials.

## **Early Grade Reading Proficiency (PRC 085)**

Kindergarten, first, second, and third grade students shall be assessed with valid, reliable, formative, and diagnostic reading assessments made available to local school administrative units by the State Board of Education. Assessments shall yield data that can be used with the Education Value-Added Assessment System (EV AAS). Difficulty with reading development identified through administration of formative and diagnostic assessments shall be addressed with instructional support and services. Formative and diagnostic assessments and resultant instructional supports and services shall address oral language, phonological and phonemic awareness, phonics, vocabulary, fluency, and comprehension using developmentally appropriate practices. These assessments may be administered by computer or another electronic device.

## **Stop Arm Enhancements (PRC 087)**

Provides funding for school bus stop arm enhancements from purpose-specific funding.

## **Feminine Hygiene Grant Program (PRC 088)**

To provide grants of up to (\$5,000) to public school units for feminine hygiene products for students at no charge in those units.

## **Children w/ Disabilities (PRC 089)**

Provide funding for special educational needs and related services for children with disabilities. Funds are to be used for Community Residential Centers, group homes, foster homes.

## **Special Position Allotment (PRC 096)**

## **State Textbook Account (PRC 130)**

# **State Public School Fund 2025-26 Budget Allotment Explanations**



Allotment provides funding for the purchase of textbooks. Funds for Textbooks are distributed based on allotted ADM (\$32.26 per ADM) in grades K-12.

## **Textbook and Digital Resources (PRC 131) \$2,059,000**

Allotment provides for the transfer of funds for textbooks and digital resources not purchased through the Textbook Warehouse.

## **State Fiscal Recovery Funds – Premium Pay Bonus (PRC 141)**

### **Business System Modernization (PRC 153)**

To support the modernization of local education agency (LEA) business systems, particularly those that support financial, payroll, human resources, and related human capital functions.

### **Career Technical Education – Health Career Promotion (PRC 253)**

To support public school units in developing a comprehensive promotion plan for health careers to high school students and their families.

### **CTE Homebuilding Grants (PRC 256)**

To provide grants to assist public school units with program costs associated with CTE programs related to homebuilding.

# Local Current Expense Fund 2025-26 Summary/Analysis of Revenues/Sources



Revenues/Sources	(A) Audited 2022-23	(B) Audited 2023-24	(C) Budget <sup>1</sup> 2024-25	(D) Budget Request 2025-26	(E) Dollar Change (D-C)	(F) Percent Change (E/C)
Other State Allocations	\$ 210,225	\$ 215,902	\$ -	\$ -	\$ -	0.00% <sup>2</sup>
County Appropriation	244,810,398	260,226,073	270,226,073	314,081,281	43,855,208	16.23%
Fines and Forfeitures	2,658,006	2,520,583	3,000,000	3,000,000	-	0.00%
Interest Earned on Investments	1,333,278	2,518,405	1,253,424	1,253,424	-	0.00%
Miscellaneous Local Operating Revenue	56,525	82,209	-	-	-	0.00% <sup>2</sup>
Fund Balance Appropriated	-	-	2,662,566	-	(2,662,566)	-100.00% <sup>3</sup>
<b>Total Revenues/Sources</b>	<b>\$ 249,068,432</b>	<b>\$ 265,563,172</b>	<b>\$ 277,142,063</b>	<b>\$ 318,334,705</b>	<b>\$ 41,192,642</b>	<b>14.86%</b>

<sup>1</sup> As amended @12/31/24.

<sup>2</sup> Amounts are budgeted in the Special Revenue Fund in 2023-24.

<sup>3</sup> 2024-25 includes budget to cover restricted, committed and assigned fund balance carried over at June 30, 2024.

# Local Current Expense Fund 2025-26

## Budget Expenditures/Uses by Purpose Function Codes



Purpose Function Code	Description	(A) Audited 2022-23	(B) Audited 2023-24	(C) Budget <sup>1</sup> 2024-25	(D) Budget Request 2025-26	(E) Dollar Change (D-C)	(F) Percent Change (E/C)
<b>5000</b>	<b>Instructional Programs</b>						
5100	Regular Instructional Services	\$ 80,208,517	\$ 81,183,631	\$ 80,017,596	\$ 93,890,488	\$ 13,872,892	17.34%
5200	Special Populations Services	11,768,130	14,692,386	11,127,291	12,673,869	\$ 1,546,578	13.90%
5300	Alternative Programs and Services	6,629,635	5,955,763	5,851,889	5,488,439	\$ (363,450)	-6.21%
5400	School Leadership Services	18,752,511	21,032,650	20,873,283	23,864,502	\$ 2,991,219	14.33%
5500	Co-Curricular Services	5,464,493	5,799,714	5,485,010	5,489,195	\$ 4,185	0.08%
5800	School-Based Support Services	15,900,353	14,457,095	16,683,191	17,061,659	\$ 378,468	2.27%
	<b>Subtotal Instructional Programs (5000)</b>	<b>138,723,639</b>	<b>143,121,239</b>	<b>140,038,260</b>	<b>158,468,152</b>	<b>18,429,892</b>	<b>13.16%</b>
<b>6000</b>	<b>Systemwide Support Services</b>						
6100	Support & Development Services	3,945,140	3,510,837	4,158,228	5,160,315	\$ 1,002,087	24.10%
6200	Special Populations Support & Development Services	1,589,784	1,528,669	2,103,784	2,562,230	\$ 458,446	21.79%
6300	Alternative Programs & Services Support & Development Services	243,416	243,557	391,386	474,764	\$ 83,378	21.30%
6400	Technology Support Services	7,930,865	8,125,319	11,767,611	14,681,869	\$ 2,914,258	24.77%
6500	Operational Support Services	45,136,954	49,052,310	55,792,218	61,082,039	\$ 5,289,821	9.48%
6600	Financial & Human Resource Services	10,267,939	10,167,788	9,564,319	9,494,144	\$ (70,175)	-0.73%
6700	Accountability Services	2,475,734	2,468,582	3,361,856	4,003,607	\$ 641,751	19.09%
6800	Systemwide Pupil Support Services	2,263,137	2,184,278	3,117,116	7,077,254	\$ 3,960,138	127.04%
6900	Policy, Leadership & Public Relations Services	5,983,577	8,037,431	6,843,517	7,755,772	\$ 912,255	13.33%
	<b>Subtotal Supporting Services (6000)</b>	<b>79,836,546</b>	<b>85,318,771</b>	<b>97,100,035</b>	<b>112,291,994</b>	<b>15,191,959</b>	<b>15.65%</b>

# Local Current Expense Fund 2025-26

## Budget Expenditures/Uses by Purpose Function Codes



Purpose Function Code	Description	(A)	(B)	(C)	(D)	(E)	(F)
		Audited 2022-23	Audited 2023-24	Budget <sup>1</sup> 2024-25	Budget Request 2025-26	Dollar Change (D-C)	Percent Change (E/C)
<b>7000</b>	<b>Ancillary Services</b>						
7100	Community Services	957	36,116	8,389	8,389	\$ -	0.00%
7200	Nutrition Services	13,599	7,219	28,829	29,388	\$ 559	1.94%
7300	Adult Services	-	-	850	850		
	<b>Subtotal Community Services (7000)</b>	<b>14,556</b>	<b>43,335</b>	<b>38,068</b>	<b>38,627</b>	<b>559</b>	<b>1.47%</b>
<b>8000</b>	<b>Non-Programmed Charges</b>						
8100	Payments to Other Govt. Units and Indirect Cost Assessments	35,617,059	37,498,819	39,248,112	46,818,344	\$ 7,570,232	19.29%
8400	Interfund Transfers	24,088	-	717,588	717,588	\$ -	0.00%
	<b>Subtotal Non-Programmed Charges (8000)</b>	<b>35,641,147</b>	<b>37,498,819</b>	<b>39,965,700</b>	<b>47,535,932</b>	<b>7,570,232</b>	<b>18.94%</b>
<b>Total Expenditures/Uses</b>		<b>\$ 255,215,888</b>	<b>\$ 265,982,164</b>	<b>\$ 277,142,063</b>	<b>\$ 318,334,705</b>	<b>\$ 41,192,642</b>	<b>14.86%</b>

<sup>1</sup> As amended @ 12/31/24.

**Local Current Expense Fund 2025-26 Budget  
Expenditures/Uses by Object Codes**



Description	(A)	(B)	(C)	(D)	(E)	(F)
	Audited 2022-23	Audited 2023-24	Budget <sup>1</sup> 2024-25	Budget Request 2025-26	Dollar Change (D-C)	Percent Change (E/C)
Salaries	\$ 114,713,168	\$ 127,696,841	\$ 116,526,830	\$ 140,935,513	24,408,683	20.95%
Employee Benefits	46,544,166	44,133,630	53,131,095	63,509,459	10,378,364	19.53%
Purchased Services	43,454,305	43,861,838	45,064,357	46,438,571	1,374,214	3.05%
Supplies & Materials	16,702,311	12,995,459	22,206,657	19,667,806	(2,538,851)	-11.43%
Capital Outlay	1,116,478	808,973	247,424	247,424	-	0.00%
Transfers	32,685,460	36,485,423	39,965,700	47,535,932	7,570,232	18.94%
<b>Total Expenditures/Uses</b>	<b>\$ 255,215,888</b>	<b>\$ 265,982,164</b>	<b>\$ 277,142,063</b>	<b>\$ 318,334,705</b>	<b>\$ 41,192,642</b>	<b>14.86%</b>

<sup>1</sup> As amended @12/31/24

# Federal Grant Fund 2025-26 Budget Summary/Analysis of Revenues/Sources and Expenditures/Uses



PRC	Program	(A)	(B)	(C)	(D)	(E)	(F)
		Audited 2022-23	Audited 2023-24	Budget <sup>1</sup> 2024-25	Budget Request 2025-26	Dollar Change (D-C)	Percent Change (E/C)
017	Career Technical Education - Program Improvement	\$ 1,585,095	\$ 1,302,772	\$ 1,634,487	\$ 1,634,487	\$ -	0.00%
026	McKinney-Vento – Homeless Assistance Act	84,182	66,951	265,176	148,913	(116,263)	-43.84% <sup>3</sup>
049	IDEA VI-B Pre-School	308,819	336,271	272,833	329,430	56,597	20.74%
050	ESEA Title I –Basic Program	26,088,616	31,604,403	39,878,809	27,215,880	(12,662,929)	-31.75% <sup>3</sup>
053	Child Nutrition Equipment	-	62,000	-	-	-	- <sup>2</sup>
060	IDEA Title VI-B	18,146,490	17,750,495	16,745,746	16,873,004	127,258	0.76% <sup>3</sup>
082	State Improvement Grant	38,719	27,920	18,652	10,000	(8,652)	-46.39% <sup>3</sup>
103	Title II - Improving Teacher Quality	4,780,495	2,788,402	4,720,614	3,601,352	(1,119,262)	-23.71% <sup>3</sup>
104	Title III - Language Acquisition	765,761	1,184,411	970,311	911,871	(58,440)	-6.02%
105	Title I - School Improvement	1,394,278	718,530	1,342,463	587,956	(754,507)	-56.20% <sup>3</sup>
107	Title 1- Part D-Neglected and Delinquent	298,109	233,087	225,421	149,339	(76,082)	
108	Student Support & Academic Enrichment	1,622,662	2,646,938	2,884,336	1,976,640	(907,696)	-31.47% <sup>3</sup>
111	Title III - Language Acquisition - Significant Increase	-	15,923	31,709	52,245	20,536	64.76%
114	Children with Disabilities - Risk Pool	355,681	-	710,224	710,224	-	0.00%
115	ESEA Title I-Targeted Support and Improvement (TSI)	2,604,640	1,374,498	403,253	336,338	(66,915)	-16.59% <sup>3</sup>
118	IDEA-VI-B Special Needs Targeted Assistance	71,875	29,467	39,095	-	(39,095)	-100.00%
119	IDEA-Targeted Assistance for Preschool Grant	2,132	(7)	4,007	-	(4,007)	-100.00%
146	ARA - Education Technology	-	13,267	-	-	-	-

# Federal Grant Fund 2025-26 Budget Summary/Analysis of Revenues/Sources and Expenditures/Uses



PRC	Program	(A)	(B)	(C)	(D)	(E)	(F)
		Audited 2022-23	Audited 2023-24	Budget <sup>1</sup> 2024-25	Budget Request 2025-26	Dollar Change (D-C)	Percent Change (E/C)
169	GEER – Specialized Instructional Support Personnel for COVID-1	756,660	-	-	-	-	- <sup>4</sup>
170	GEER – Supplemental Instructional Services	1,855	-	-	-	-	- <sup>4</sup>
171	ESSER II - Supplemental-K12 Emergency Relief Fund	20,476,880	1,137,283	-	-	-	- <sup>4</sup>
173	ESSER II Instructional Support Contract	438,333	17,312	-	-	-	- <sup>4</sup>
174	ESSER II-School Nutrition COVID Support	189,285	-	-	-	-	- <sup>4</sup>
176	CRRSA-ESSER II-Learning Loss Funding	1,067,274	1,030,475	-	-	-	- <sup>4</sup>
177	CRRSA-ESSER II-Summer Career Accelerator Program	1,086,347	52,328	-	-	-	- <sup>4</sup>
181	ESSER III-K12 Emergency Relief Fund	45,004,331	109,148,310	12,471,382	-	(12,471,382)	-100.00% <sup>4</sup>
183	ESSER III-ARP Homeless I	20,916	128,876	-	-	-	- <sup>4</sup>
184	ESSER III-ARP Homeless II	226,002	406,189	358,368	-	(358,368)	-100.00% <sup>4</sup>
188	ESSER III-Summer Career Accelerator Programs	1,202,675	362,811	243,690	-	(243,690)	-100.00% <sup>4</sup>
189	ESSER III-Math Enrichment Programs	328,253	1,265,827	86	-	(86)	-100.00% <sup>4</sup>
191	ESSER III-Identification and location of Missing Students	294,250	162,226	38,137	-	(38,137)	-100.00% <sup>4</sup>
192	ESSER III-Cyberbullying & Suicide Prevention Grants	376,038	355,469	-	-	-	- <sup>4</sup>
195	ESSER III-Dist. & Regional Supp Sch Improvement/Leadership Gr	309,455	134,008	-	-	-	- <sup>4</sup>
198	ARP ACT-NBPTS Certification Fee Reimbursement Program	60,923	24,247	54,192	-	(54,192)	-100.00% <sup>4</sup>

# Federal Grant Fund 2025-26 Budget Summary/Analysis of Revenues/Sources and Expenditures/Uses



PRC	Program	(A)	(B)	(C)	(D)	(E)	(F)
		Audited 2022-23	Audited 2023-2024	Budget <sup>1</sup> 2024-25	Budget Request 2025-2026	Dollar Change (D-C)	Percent Change (E/C)
201	ESSER III-Educ & Competitive After-School Robotics Grant Program	14,315	55,543	134,711	-	(134,711)	-100.00% <sup>4</sup>
204	-ESSER III-School Psychologists Grant Program	21,544	14,390	7,401	-	(7,401)	-100.00% <sup>4</sup>
205	ESSER III-Driver Training	20,771	-	-	-	-	- <sup>4</sup>
206	ESSER III-Principal Retention Supplements	123,319	107,265	-	-	-	- <sup>4</sup>
	<b>Totals</b>	<b>\$130,166,980</b>	<b>\$174,557,887</b>	<b>\$83,455,103</b>	<b>\$54,537,679</b>	<b>(\$28,917,424)</b>	<b>-34.65%</b>

<sup>1</sup> As amended @ 12/31/24.

<sup>2</sup> Allotment made when/if competitive grant is received.

<sup>3</sup> 2025-26 budget will be amended to reflect carryover amounts after budget amendment submission 2025-26.

<sup>4</sup> Funding allocated in response to COVID-19 with a spending deadline of 9/30/2024.

# Federal Grant Fund 2025-26 Budget Grant Descriptions



## Career Technical Education – Program Improvement Grant (PRC 017)

**\$1,634,487**

Funds are provided to assist in developing the academic, vocational and technical skills of students who elect to enroll in career and technical education programs that will prepare them for high skill, high wage, high demand and emerging technical occupations. (Grant term = 12 months; grant type = state plan)

## McKinney-Vento – Homeless Assistance Act (PRC 026)

**\$148,913**

Funds are provided to help LEAs meet the special education needs of homeless children. (Grant term = 27 months; grant type = state plan)

## IDEA VI-B Pre-School Grant (PRC 049)

**\$329,430**

IDEA's Special Education – Preschool Grants Program provides grants to States, and through them to LEAs, to assist them in: (1) providing special education and related services to children with disabilities ages three through five (and at a State's discretion, providing a free appropriate public education to two-year old children with disabilities who will reach age three during the school year); (2) planning and developing a statewide comprehensive delivery system for children with disabilities from birth through five years; and, (3) providing direct and support services to children with disabilities ages three through five. (Grant term = 27 months; project period = 27 months; grant type = state plan)

## ESEA Title I – Basic Program Grant (PRC 050)

**\$27,215,880**

Provides financial assistance through State educational agencies (SEAs) to local educational agencies (LEAs) and public schools with high numbers or percentages of poor children to help ensure that all children meet challenging State academic content and student academic achievement standards.

## Child Nutrition Equipment (PRC 053)

A one-time United States Department of Agriculture appropriation to assist Child Nutrition Programs in purchasing equipment that will be used in the preparation and service of school meals.

## IDEA Title VI-B Grant (PRC 060)

**\$16,873,004**

Funds to assist local education agencies in providing special education and related services to children with disabilities ages 3 through 21.

## State Improvement Plan (PRC 082)

**\$10,000**

State Improvement grant funds for PRC 082 support the implementation of researched-based practices in reading/writing and/or mathematics using sites and centers established by grant recipients.

## Title II - Improving Teacher Quality (PRC 103)

**\$3,601,352**

Funds are provided to increase student academic achievement through strategies such as improving teacher and principal quality and increasing the number of highly qualified teachers in the classroom and highly qualified principals and assistant principals in schools and hold local educational agencies and schools accountable for improvements in student academic achievement. (Grant term = 27 months; grant type = formula)

## Title III - Language Acquisition Grant (PRC 104)

**\$911,871**

This formula grant assists school districts in teaching English to limited English proficient students and is helping these students meet the same challenging State standards required of all other students. (Grant term = 27 months; grant type = formula)

## ESEA Title I – School Improvement Grant (PRC 105)

**\$587,956**

The objective of Title I, Part A of the Elementary and Secondary Education Act (ESEA), as amended by the Improving America's Schools Act (IASA), is to improve the teaching and learning of children who are at risk of not meeting challenging academic standards and who reside in areas with high concentrations of children from low-income families. (Grant term = 27 months; project period = 27 months; grant type = direct)

## ESEA Title I, Part D – Neglected and Delinquent Programs (PRC 107)

**\$149,339**

# Federal Grant Fund 2025-26 Budget Grant Descriptions



Provides funding to assist PSUs with high proportions of youth in local correctional facilities and dropout prevention programs for at-risk youth to prevent youth who are at risk from dropping out of school and to provide youth returning from correctional facilities with a support system to ensure they continue education and the involvement of their families and communities.

## **Student Support & Academic Improvement (PRC 108)** **\$1,976,640**

Provides funds to improve students' academic achievement through well-rounded education, improved school conditions for student learning, and improved digital literacy of all students.

## **Title III - Language Acquisition Grant – Significant Increase (PRC 111)** **\$52,245**

This grant assists school districts in teaching English to English learners and in helping these students meet the same challenging state standards required of all other students.

## **Children with Disabilities – Risk Pool (PRC 114)** **\$710,224**

This grant provides IDEA, Title VI, Part B funds to "high need" students with disabilities served in local education agencies (LEAs). These funds are to be used for the students' special education and related services needs. (Grant term = 12 months; grant type = formula)

## **ESEA Title I Targeted Support and Improvement (PRC 115)** **\$336,338**

To provide assistance for schools, which have been identified as schools in need of Targeted Support and Improvement (TSI) under the State's federally-approved plan for the Every Student Succeeds Act (ESSA). These funds will be available for use in the current school year to support planning activities to include necessary training and support of leadership team and school improvement team in the NC Star planning and measurement tool, a comprehensive needs assessment, and other specialized professional development specifically targeting the school's results (subgroups) for being identified in the Targeted Support and Improvement category

## **IDEA VI-B Special Needs Targeted Assistance (PRC 118)**

The purposes of the Individuals with Disabilities Education Act (IDEA) are to: (1) ensure that all children with disabilities have available to them a free appropriate public education which emphasizes special education and related services designed to meet their unique needs; (2) ensure that the rights of children with disabilities and their parents or guardians are protected; (3) assist States, localities, educational service agencies and Federal agencies to provide for the education of all children with disabilities; and (4) assess and ensure the effectiveness of efforts to educate children with disabilities. The Assistance for Education of All Children with Disabilities Program (IDEA, Part B) provides grants to States, and through them to LEAs, to assist them in meeting these purposes. (Grant term = 27 months; project period = 27 months; grant type = state plan)

## **IDEA Targeted Assistance for Pre-School (PRC 119)**

The Individuals with Disabilities Education Act 2004 provides funds to local education agencies specific areas of need for students with disabilities. These targeted areas include professional development and support around activities to improve Child Find programs, early childhood transitions, early childhood outcomes, and improving preschool LRE opportunities for handicapped preschoolers.

## **ARA – Education Technology (PRC 146)**

Provides one-time funding to improve student academic achievement by using technology in schools.

## **GEER I – Specialized Instructional Support Personnel for COVID-19 Response (PRC 169)**

To provide funding for employing or contracting with specialized instructional support personnel to provide physical and mental health support services for students in response to COVID-19, including remote and in-person services.

## **GEER I – Supplemental Instructional Services (PRC 170)**

To provide funding for supplemental instructional services to support the academic needs of at-risk students, students in poverty and students with disabilities through additional in-school instructional support.

# Federal Grant Fund 2025-26 Budget Grant Descriptions



## **ESSER II – Emergency Relief Fund (PRC 171)**

The Elementary and Secondary School (K-12) Emergency Relief Fund, authorized by Section 313 of the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act 2021 is intended to assist eligible public school units during and after the coronavirus pandemic.

## **ESSER II – Supplemental Contracted Instructional Support (PRC 173)**

To provide supplemental funds for contracted services for school health support personnel to provide additional physical and mental health support services for students in response to COVID-19, including remote and in-person physical and mental health support services.

## **CRRSA – ESSER II – School Nutrition COVID Support (PRC 174)**

To provide funding for local school nutrition programs approved to participate in the Federally assisted School Nutrition Programs administered by the Department to support the recruitment and retention of personnel who are/will be employed directly in the provision on School Nutrition services in response to COVID-19.

## **CRRSA – ESSER II – Learning Loss Funding (PRC 176)**

To provide funds for in-person K-12 Summer Bridge Programs to address learning loss and provide enrichment activities in the summer.

## **CRRSA – ESSER II – Summer Career Accelerator Program (PRC 177)**

To provide funding for Summer Career Accelerator programs for students in grades 6-12 to address COVID-19-related learning loss.

## **ESSER III – K-12 Emergency Relief Fund (PRC 181)**

The Elementary and Secondary School (K-12) Emergency Relief Fund, authorized by Section 2001 of the American Rescue Plan Act (ARPA) of 2021 is intended to assist eligible public school units during and after the coronavirus pandemic.

## **ESSER III – ARP Homeless I (PRC 183)**

Funds are provided to address the urgent needs of homeless children and youth stemming from the impacts of the novel coronavirus pandemic – including academic, social, emotional, and mental health needs.

## **ESSER III – ARP Homeless II (PRC 184)**

Funds are provided to address the urgent needs of homeless children and youth stemming from the impacts of the novel coronavirus pandemic – including academic, social, emotional, and mental health needs.

## **ESSER III – ARP IDEA Preschool Grants (PRC 186)**

Provides funds to initiate and expand preschool special education and related services programs for children with disabilities ages 3-5.

## **ESSER III – Summer Career Accelerator Programs (PRC 188)**

To support public school units in addressing COVID-19 related needs during the summer, including through in-person instruction to address learning loss and provide enrichment activities for students grades 6-12.

## **ESSER III – Math Enrichment Programs (PRC 189)**

To support public school units in addressing COVID-19 related needs during the instructional year, including through after-school and before-school programs that incorporate supplemental in-person instruction to address learning loss in math in grades 4-8.

## **ESSER III – Identification and Location of Missing Students (PRC 191)**

Funds shall be used to contract with either (i) one or more third-party entities to provide technology to facilitate the identification and location of missing students or (ii) outside personnel to assist the unit in locating missing students.

# Federal Grant Fund 2025-26 Budget Grant Descriptions



## **ESSER III – Cyberbullying & Suicide Prevention Grant (PRC 192)**

To mitigate cyberbullying, monitor student internet activity, monitor classroom educational devices, and assist with suicide prevention services.

## **ESSER III – District and School Turnaround Grants (PRC 195)**

To support low performing schools in implementing flexible improvement and intervention options to address the negative impacts of the COVID-19 pandemic.

## **ESSER III – National Board for Professional Teaching Standards (NBPTS) Certification Fee Reimbursement Program (PRC 198)**

To reimburse teachers at qualifying public schools for the cost of the participation fee for National Board for Professional Teaching Standards (NBPTS) certification.

## **ESSER III – Educational and Competitive After School Robotics Grant Program (PRC 201)**

To promote evidence-based, after-school programs for robotics education and competition, motivate students to pursue education and career opportunities in science, technology, engineering, and mathematics while building critical life and work-related skills, and to reengage students and remediate learning loss resulting from the COVID-19 pandemic.

## **ESSER III – School Psychologists Grant Program (PRC 204)**

To improve the safety, mental health, and well-being of students by providing grants to public school units to recruit school psychologists.

## **ESSER III – Driver Training (PRC 205)**

To support driver education programs and aid in reducing a backlog of student applicants due to the COVID-19 pandemic.

## **ESSER III – Principal Retention Supplements (PRC 206)**

To provide retention supplements to experienced principals to ensure continuity in school operations

during transition back to use of current student growth scores for principal salary determination during fiscal years 2023 and 2024.

### **Grant Types:**

#### ***Direct***

Minimum flexibility. Funds are appropriated by the Federal Government and allocations are based on federal formulas.

#### ***State Application***

Based on applications for funding filed directly from the Department and or Governor.

#### ***State Plan***

Based on specific federal grant criteria. The State Board approves the State Plan.

#### ***Competitive***

The State Board approves the application and selection processes.

## Capital Outlay Fund 2025-26 Budget Summary/Analysis of Revenues/Sources



Revenues/Sources	(A)	(B)	(C)	(D)	(E)	(F)
	Audited 2022-23	Audited 2023-24	Budget <sup>1</sup> 2024-25	Budget Request 2025-26	Dollar Change (D-C)	Percent Change (E/C)
Public School Building Capital Fund	\$0	\$1,384,076	\$1,934,595	-	(\$1,934,595)	-100.00% <sup>2</sup>
ESSER III	-	6,084,791	17,907,898	-	(17,907,898)	-100.00%
LEA Purchase of School Buses	2,064,261	2,927,268	1,508,666	-	(1,508,666)	-100.00% <sup>2</sup>
County Appropriation	7,833,828	16,259,115	8,090,684	10,818,944	2,728,260	33.72% <sup>2</sup>
Insurance Proceeds	2,479,521	2,322,454	1,480,418	-	(1,480,418)	-100.00% <sup>2</sup>
State Capital Infrastructure	253,024	-	-	-	-	0.00%
County Bond Proceeds	58,623,949	202,121,216	381,150,116	-	(381,150,116)	-100.00% <sup>2</sup>
Local Red Light Camera Proceeds	(2,050)	45,957	207,750	-	(207,750)	-100.00% <sup>2</sup>
Education Lottery	58,083	-	1,464,105	-	(1,464,105)	-100.00% <sup>2</sup>
<b>Total Revenues/Sources</b>	<b>\$ 71,310,616</b>	<b>\$ 231,144,877</b>	<b>\$ 413,744,232</b>	<b>\$ 10,818,944</b>	<b>\$ (402,925,288)</b>	<b>-97.39%</b>

<sup>1</sup> As amended @12/31/24

<sup>2</sup> 2025-26 budget will be amended to reflect carryover amounts after June 30, 2025.

**Capital Outlay Fund 2025-26 Budget Summary/Analysis of Expenditures/Uses by Purpose Function Codes/Categories**



	(A)	(B)	(C)	(D)	(E)	(F)
	Audited	Audited	Budget <sup>1</sup>	Budget Request	Dollar	Percent
	2022-23	2023-24	2024-25	2025-26	Change	Change
					(D-C)	(E/C)
Regular Instructional Services	\$ -	\$ 915	\$ 817,693	\$ -	(817,693)	-100.00% <sup>2</sup>
Alternative Programs and Services	-	-	495	-	(495)	-100.00% <sup>2</sup>
Co-Curricular Services	-	-	-	-	-	0.00% <sup>2</sup>
Technology Support Services	-	4,808,984	3,197,016	-	(3,197,016)	-100.00% <sup>2</sup>
Operational Support Services	16,235,417	27,353,761	44,514,363	10,818,944	(33,695,419)	-75.70% <sup>2</sup>
Systemwide Pupil Support Services	2,561,448	4,148,142	23,332,914	-	(23,332,914)	-100.00% <sup>2</sup>
Nutrition Services	-	-	-	-	-	0.00% <sup>2</sup>
Payments to Other Governmental Units	-	-	-	-	-	0.00% <sup>2</sup>
<b>Subtotal Regular Capital Outlay</b>	<b>\$ 18,796,865</b>	<b>\$ 36,311,802</b>	<b>\$ 71,862,481</b>	<b>\$ 10,818,944</b>	<b>(61,043,537)</b>	<b>-84.94%<sup>2</sup></b>
Capital Improvement Plan (CIP) Projects	\$ 52,513,751	\$ 194,833,075	\$ 341,881,751	\$ -	(341,881,751)	-100.00% <sup>2</sup>
<b>Total Capital Outlay</b>	<b>\$ 71,310,616</b>	<b>\$ 231,144,877</b>	<b>\$ 413,744,232</b>	<b>\$ 10,818,944</b>	<b>(402,925,288)</b>	<b>-97.39%<sup>2</sup></b>

<sup>1</sup> As amended @ 12/31/24

<sup>2</sup> 2025-26 budget will be amended to reflect carryover amounts after June 30, 2025.

# School Nutrition Services Fund 2025-26 Budget Summary of Revenues and Expenditures



	(A)	(B)	(C)	(D)	(E)	(F)
	Audited 2022-23	Audited 2023-24	Budget <sup>1</sup> 2024-25	Budget Request 2025-26	Dollar Change (D-C)	Percent Change (E/C)
<b>Operating Revenues</b>						
Food Sales	\$ 5,317,770	\$ 4,715,984	\$ 4,542,000	\$ 4,542,000	\$ -	0.00%
<b>Total operating revenues</b>	<b>\$ 5,317,770</b>	<b>\$ 4,715,984</b>	<b>\$ 4,542,000</b>	<b>\$ 4,542,000</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Operating Expenses</b>						
Food costs						
Purchased food	\$ 20,536,420	\$ 23,264,927	\$ 23,050,000	\$ 23,050,000	\$ -	0.00%
Donated commodities	2,926,159	2,859,704	-	-	-	0.00%
Salaries and benefits	19,504,729	22,504,302	23,982,678	23,982,678	-	0.00%
Materials and supplies	126,658	58,771	2,518,000	2,518,000	-	0.00%
Depreciation	431,929	380,238				
Equipment Acquisitions	-	-	400,000	400,000	-	0.00%
Contracted services	325,361	765,328	2,440,275	2,440,275	-	0.00%
Capital outlay	-	-	201,050	201,050	-	0.00%
Indirect costs	-	1,891,600	-	-	-	0.00%
Other	770,801	861,638	-	-	-	0.00%
<b>Total operating expense</b>	<b>\$ 44,622,057</b>	<b>\$ 52,586,508</b>	<b>\$ 52,592,003</b>	<b>\$ 52,592,003</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Operating loss</b>	<b>\$ (39,304,287)</b>	<b>\$ (47,870,524)</b>	<b>\$ (48,050,003)</b>	<b>\$ (48,050,003)</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Non-Operating Revenues</b>						
Federal reimbursements	\$ 37,441,357	\$ 45,450,407	\$ 42,952,435	\$ 42,952,435	\$ -	0.00%
Federal commodities	2,926,159	2,859,704	3,018,343	3,018,343	-	0.00%
Interest revenue	172,460	422,287	335,000	335,000	-	0.00%
State Reimbursements	18,682	5,093	-	-	-	0.00%
State OPEB Contribution	88,894	18,861				
Other	146,135	1,962,814	1,744,225	1,744,225	-	0.00%
<b>Total nonoperating revenues</b>	<b>\$ 40,793,687</b>	<b>\$ 50,719,166</b>	<b>\$ 48,050,003</b>	<b>\$ 48,050,003</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Change in net position</b>	<b>\$ 1,489,400</b>	<b>\$ 2,848,642</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<sup>1</sup> As amended @ 12/31/24

**After School Care Enrichment (ACES) Fund 2025-26**  
**Budget Summary of Revenues and Expenditures**



	(A)	(B)	(C)	(D)	(E)	(F)
	Audited	Audited	Budget <sup>1</sup>	Budget Request	Dollar	Percent
	2022-23	2023-24	2024-25	2025-26	Change	Change
					(D-C)	(E/C)
<b>Operating Revenue</b>						
After school enrichment fees	\$ 5,390,361	\$ 6,465,645	\$ 6,236,175	\$ 6,102,915	\$ (133,260)	-2.14%
Other	-	-	-	-	-	0.00%
<b>Total operating revenues</b>	<b>\$ 5,390,361</b>	<b>\$ 6,465,645</b>	<b>\$ 6,236,175</b>	<b>\$ 6,102,915</b>	<b>\$ (133,260)</b>	<b>-2.14%</b>
<b>Operating Expenses</b>						
Purchased food	\$ 115,331	\$ 89,787	\$ 120,840	\$ 111,000	\$ (9,840)	-8.14%
Salaries and benefits	2,975,375	3,691,784	4,540,578	4,461,523	(79,055)	-1.74%
Materials and supplies	112,259	167,742	368,000	462,708	94,708	25.74%
Contracted services	723,213	669,765	961,580	867,800	(93,780)	-9.75%
Indirect costs	128,436	130,273	242,292	199,884	(42,408)	-17.50%
Capital Outlay	-	-	2,885	-	(2,885)	-100.00%
<b>Total operating expense</b>	<b>\$ 4,054,614</b>	<b>\$ 4,749,351</b>	<b>\$ 6,236,175</b>	<b>\$ 6,102,915</b>	<b>\$ (133,260)</b>	<b>-2.14%</b>
Operating Income (Loss)	\$ 1,335,747	\$ 1,716,294	-	-	-	0.00%
<b>Non-Operating Revenues</b>						
State OPEB Contribution	\$ 13,087	\$ 2,910	-	-	-	0.00%
<b>Total nonoperating revenues</b>	<b>\$ 13,087</b>	<b>\$ 2,910</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>Change in net position</b>	<b>\$ 1,348,834</b>	<b>\$ 1,719,204</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>

<sup>1</sup> As amended @ 12/31/24

**Special Revenue Fund 2025-26  
Budget Revenue/Sources**



Revenues/Sources	(A)	(B)	(C)	(D)	(E)	(F)	
	Audited	Audited	Budget <sup>1</sup>	Budget Request	Dollar	Percent	
	2021-22	2023-24	2024-25	2025-26	Change	Change	
					(D-C)	(E/C)	
ROTC	\$ 460,577	\$ 349,144	\$ 330,000	\$ 330,000	\$ -	0.00%	
Medicaid Administrative Claim (MAC) Outreach/Reimbursement Program	5,852,725	7,559,961	5,798,026	3,000,000	(2,798,026)	-48.26%	3
Indian Education Grant	30,489	33,694	31,431	-	(31,431)	-100.00%	3
Athletic Participation	277,777	170,543	275,000	275,000	-	0.00%	
Tuition and Fees - Regular	39,853	41,524	60,000	60,000	-	0.00%	
NC Child Development Pre-K Grant	3,305,885	4,639,532	6,624,240	4,500,000	(2,124,240)	-32.07%	
Arts in Education	483,913	171,626	-	-	-	0.00%	3
Singapore Math Pilot Program	534	1,785	469	-	(469)	-100.00%	3
Communities in Schools Greensboro	66,348	-	61,307	-	(61,307)	0.00%	3
Communities In Schools High Point	68,785	156,943	94,112	-	(94,112)	0.00%	3
Time Warner Grant	58,079	58,244	14,571	-	(14,571)	0.00%	3
Character Education	1,915	331	177	-	(177)	-100.00%	2

**Special Revenue Fund 2025-26  
Budget Revenue/Sources**



Revenues/Sources	(A)	(B)	(C)	(D)	(E)	(F)
	Audited 2022-23	Audited 2023-24	Budget <sup>1</sup> 2024-25	Budget Request 2025-26	Dollar Change (D-C)	Percent Change (E/C)
Commitment to Excellence	39,968	38,144	76,089	-	(76,089)	-100.00% <sup>2</sup>
Confucius Classroom Program	10,224	24,169	7,906	-	(7,906)	-100.00% <sup>2</sup>
Other Restricted Donations	11,374,378	5,601,997	13,499,631	-	(13,499,631)	-100.00% <sup>3</sup>
Gas/Mileage - Activity Buses and Vans	91,047	21,131	19,000	19,000	-	0.00%
Parking Stickers	106,300	388,061	150,000	-	(150,000)	-100.00% <sup>2</sup>
Disposition of Fixed Assets	104,836	112,354	35,000	35,000	-	0.00%
Rental of School Property	51,791	58,092	40,000	40,000	-	0.00%
Miscellaneous Revenue	240,318	309,901	59,000	59,000	-	0.00%
Indirect Cost Allocated	19,641,011	10,626,118	1,500,000	1,500,000	-	0.00% <sup>4</sup>
<b>Total Revenues/Sources</b>	<b>\$42,306,753</b>	<b>\$30,363,294</b>	<b>\$28,675,959</b>	<b>\$9,818,000</b>	<b>\$ (18,857,959)</b>	<b>-65.76%</b>

<sup>1</sup> As amended @ 12/31/24

<sup>2</sup> 2025-26 budget will be amended to reflect carryover amounts after June 30, 2025.

<sup>3</sup> Allocation made when/if grant is received.

<sup>4</sup> Indirect Cost is based on federal rate applied to eligible programs.

# Appendices

## Board of Education's 2024-2025 Budget Request





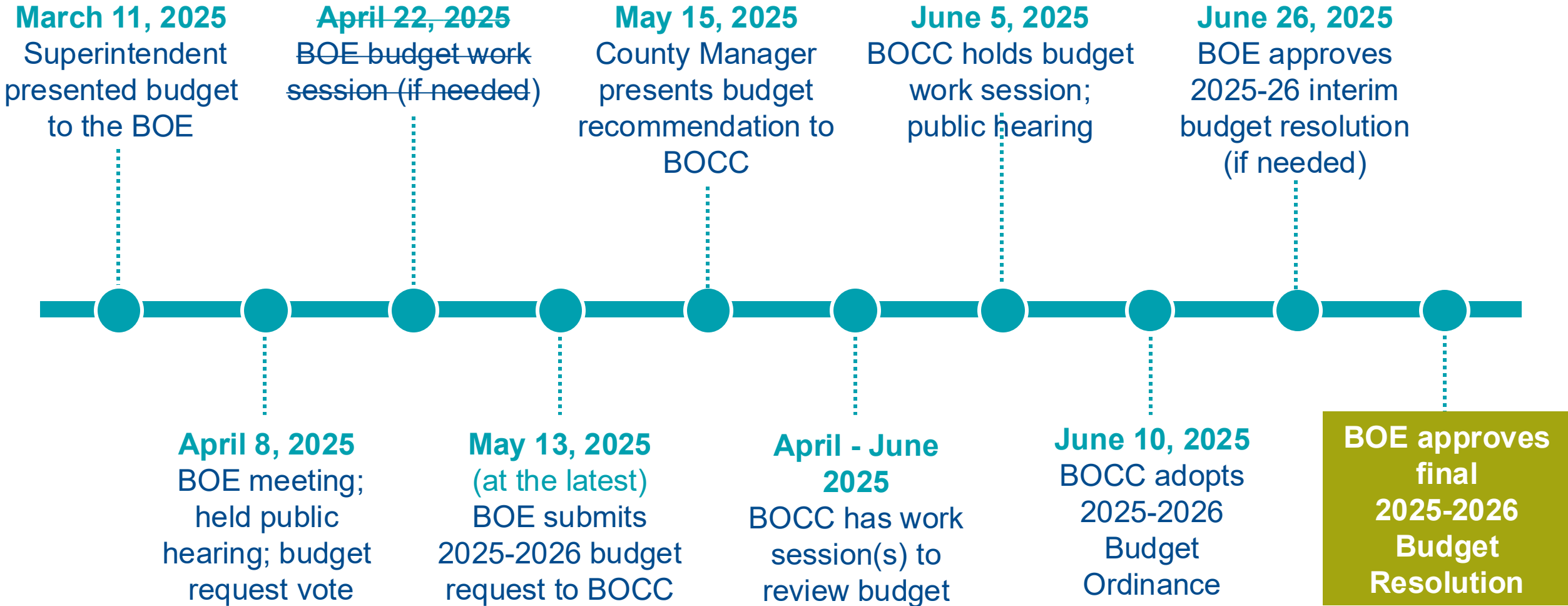
# BOARD OF EDUCATION BUDGET PROPOSAL 2025-2026

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April 11, 2025

WHITNEY OAKLEY, ED.D. | SUPERINTENDENT

# Budget Process – Next Steps



# Overview



**ECONOMIC GROWTH**



**DEFINE EXCELLENCE**



**FACILITIES  
MASTER PLAN**



**GUILFORD  
COUNTY STUDENT  
ENROLLMENT**



**SUPERINTENDENT'S  
BUDGET  
RECOMMENDATION**



**2025-2026 OPERATING  
BUDGET  
RECOMMENDATION**

# Fueling Economic Growth

# Guilford County Schools: An Economic Engine for Our Future

---

- Driving economic growth
- Fostering community development
- Shaping the future of our communities



# Defining Excellence

# Guilford County Schools is the Best Educational Choice for Families



JANUARY 17, 2024

### FACT SHEET: Biden-Harris Administration Announces Improving Student Achievement Agenda in 2024

### Telehealth is helping this school district fight chronic absenteeism and improve mental health



Alli Lindenberg  
May 16, 2024

[REPUBLIC THIS STORY](#)

Feature | Equity | K-12 | Health | Guilford



**Carnegie Foundation**  
for the Advancement of Teaching

**CARNEGIE LEARNING LEADERSHIP NETWORK EXPERIENCES COMMUNITY PARTNERSHIPS IN ACTION IN GUILFORD COUNTY SCHOOLS**

December 20, 2023 | By Emily Supple, Tinkhani White, and Simone Palmer |



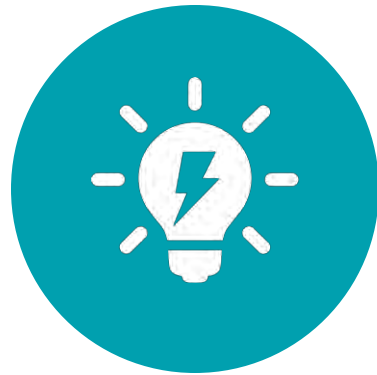
# Defining Excellence

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## GCS is The Best Public School System in NC



**Accelerating  
Learning**



**Providing  
Innovative  
Choice Programs**



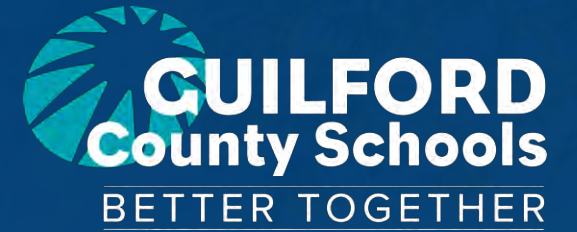
**Offering Great  
Neighborhood  
Schools**



**Supporting  
Students with  
Caring Teachers  
and Staff**



**Preparing Students  
for the World**



**We continue to be driven by our mission, vision, and values.**

## **VISION**

Transforming learning and life outcomes for all students.

## **MISSION**

Guilford County students will graduate as responsible citizens prepared to succeed in higher education or in the career of their choice.

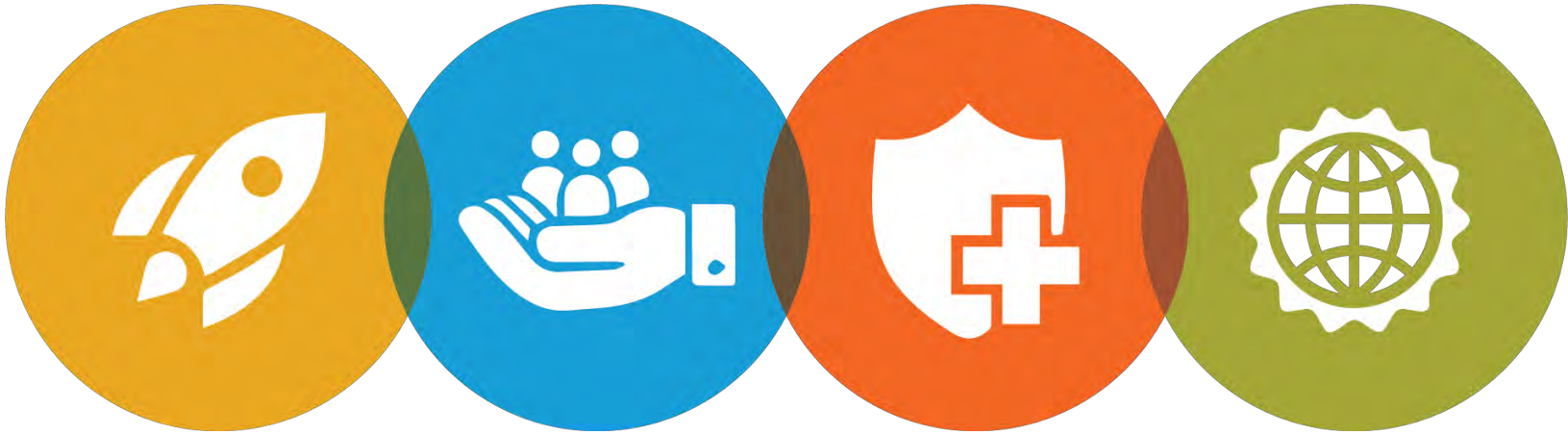
## **VALUES**

Diversity | Empathy | Integrity  
Innovation | Equity

# Focus Areas

---

Our new strategic direction is anchored in four focus areas:



**Accelerate  
learning**

**Recruit, retain,  
and reward  
top talent**

**Strengthen health,  
wellness & safety  
in schools**

**Prepare  
students  
for the world**

# FOCUS AREAS

## Accelerate learning



- **Strengthen core curriculum and increase access to high-quality instruction across the district**
- Grow instructional leaders with a strong equity lens committed to increasing student achievement across racial groups
- Expand learning recovery efforts (high-dosage tutoring and learning hubs)
- **Improve supports at key academic transition points, including kindergarten, sixth and ninth grades.**

# Enrollment Strategies

Two planning teams have been working to analyze current practices and research strategies and develop a comprehensive transition plan for key academic transition points prior to and at kindergarten entry, and the transition from 5<sup>th</sup> to 6<sup>th</sup> grade and 8<sup>th</sup> to 9<sup>th</sup> grade.

**GUILFORD**  
County Schools  
BETTER TOGETHER

**KINDERGARTEN**  
registration now open!

**Apply Now!**  
[www.gcsnc.com/kindergarten](http://www.gcsnc.com/kindergarten)

# School Highlights

## Growth



**64**

**SCHOOLS**  
met growth  
in 2023-2024

**28**

**SCHOOLS**  
exceeded growth  
in 2023-24

**7**

**SCHOOLS**  
moved off the  
low-performing  
list

## Performance



**77**

**SCHOOLS**  
increased their  
performance  
composites  
compared to  
2022-23

**19**

**SCHOOLS**  
Improved their  
school performance  
grade in  
2023-24

**ALL**

**STUDENT GROUPS**  
increased proficiency  
rates compared to  
2022-23

# District Highlights

Cohort Graduation  
Rate



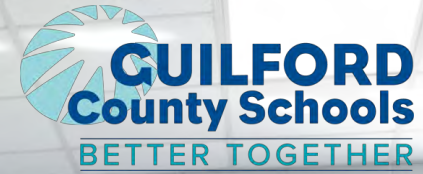
**92.2**

Is the highest Cohort  
Graduation Rate GCS  
has ever had!

Performance  
Status

**13.5**

Point decrease in the  
percent of Low-  
Performing schools!



# FOCUS AREAS

Strengthen health,  
wellness & safety in  
schools



- Grow mental health supports for students and staff
- **Expand school safety strategies, including deploying school bond dollars**
- **Support student wellbeing and physical health**

# Student Access to Care

Physical, social, emotional, and mental health & wellness



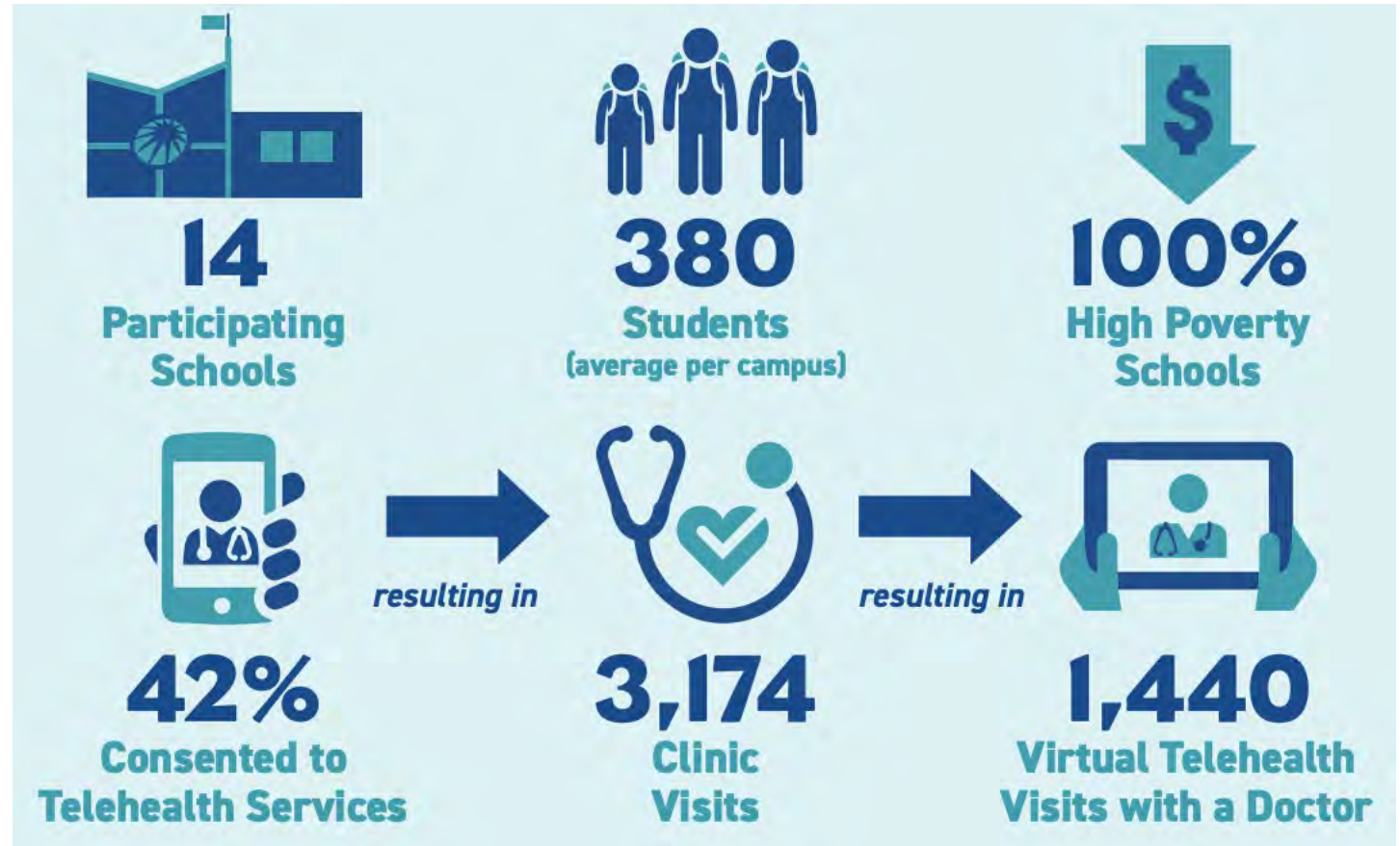
# School Based Telehealth Clinic



Healthy students are more successful. Your child can see a provider at school and get back to learning while you have fewer interruptions to your day.



## By the Numbers 2023-2024



Data as of June 2024

# Safety System Improvements

---



**110**

**SCHOOLS**

Converted to a new video management system



**5,950**

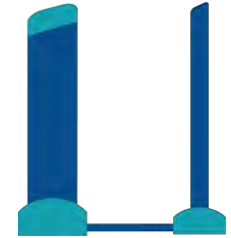
**CAMERAS**

Upgraded with advanced technology



**12,590**

**VIEWS**



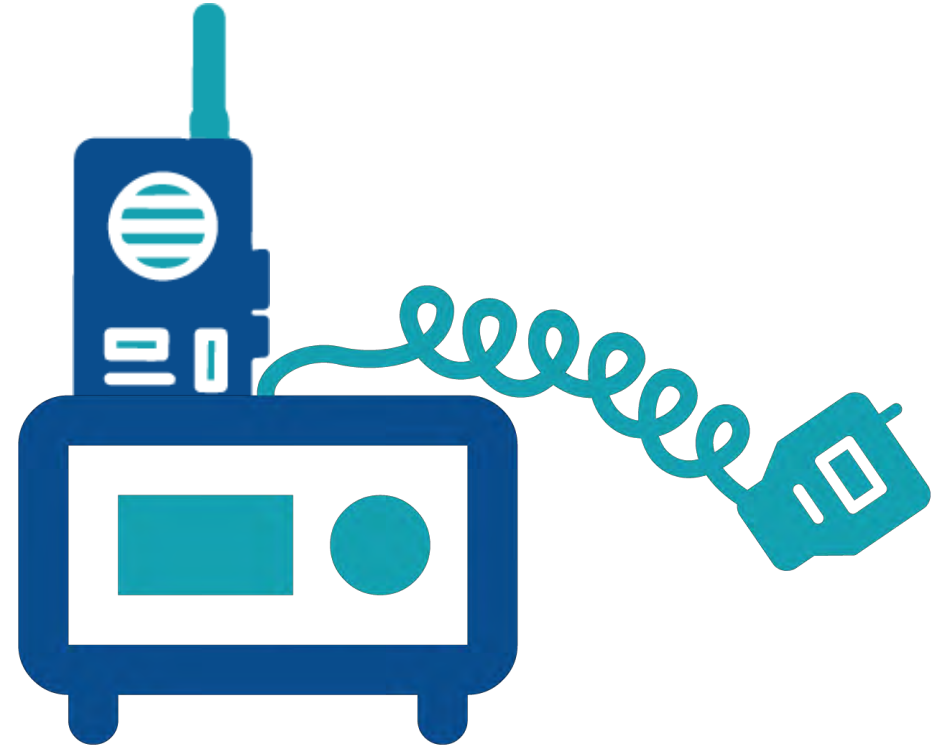
**ALL**

Middle and comprehensive high schools have touchless security scanners

# Radio Upgrades

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- New centralized radio system run on the Guilford Metro Communications System
- All new Radios for Transportation
- Portable radio for each school and key Central Office positions



# FOCUS AREAS



**Recruit, retain, and reward top talent**



- **Advocate for competitive living wages for all staff**
- Foster working environments where all staff feel respected, seen and appreciated
- Provide all staff with meaningful professional opportunities to learn and grow

# Teacher Supplement



# Teacher Attrition 2022-23

In NC in 2022-23, teacher attrition ranged from 6.0% in Camden County to 30.7% in Asheville City.

LEA	2020-21 Attrition	2021-22 Attrition	2022-23 Attrition
Charlotte	9.3%	11.0%	18.2%
Durham	8.3%	14.6%	21.1%
Guilford	8.2%	10.6%	18.3%
Wake	7.7%	9.3%	16.7%
Winston-Salem/Forsyth	9.5%	11.5%	15.6%
STATE	8.2%	11.1%	16.8%

Source: [2021-22 and 2022-23 State of the Teaching Profession in North Carolina, Report to the North Carolina General Assembly](#)

# Teacher Pay Raises

Public Ed  Works

**No. 1 in business, No. 38 in teacher pay**

RALEIGH (May 8, 2024)

 StarNews  
ONLINE

**Opinion: Lack of funding and low teacher wages create a perfect storm for education in NC**

Tom Campbell Guest Columnist  
Published 5:01 a.m. ET Nov. 16, 2024

PRESS RELEASE

 NCAE

**North Carolina Drops Two Spots in Annual Teacher Salary Rankings**

**NC NEWSLINE**

**NC prepares to sock it to teachers and state employees yet again**

Projected rise in health insurance premiums is the latest installment in the political right's war on all things public

ROB SCHOFIELD FEBRUARY 11, 2025 5:30 AM



Supporting public schools through information, education, and engagement

*"An investment in knowledge pays the best interest." – Benjamin Franklin*

The Facts on Teacher Pay

The News & Observer

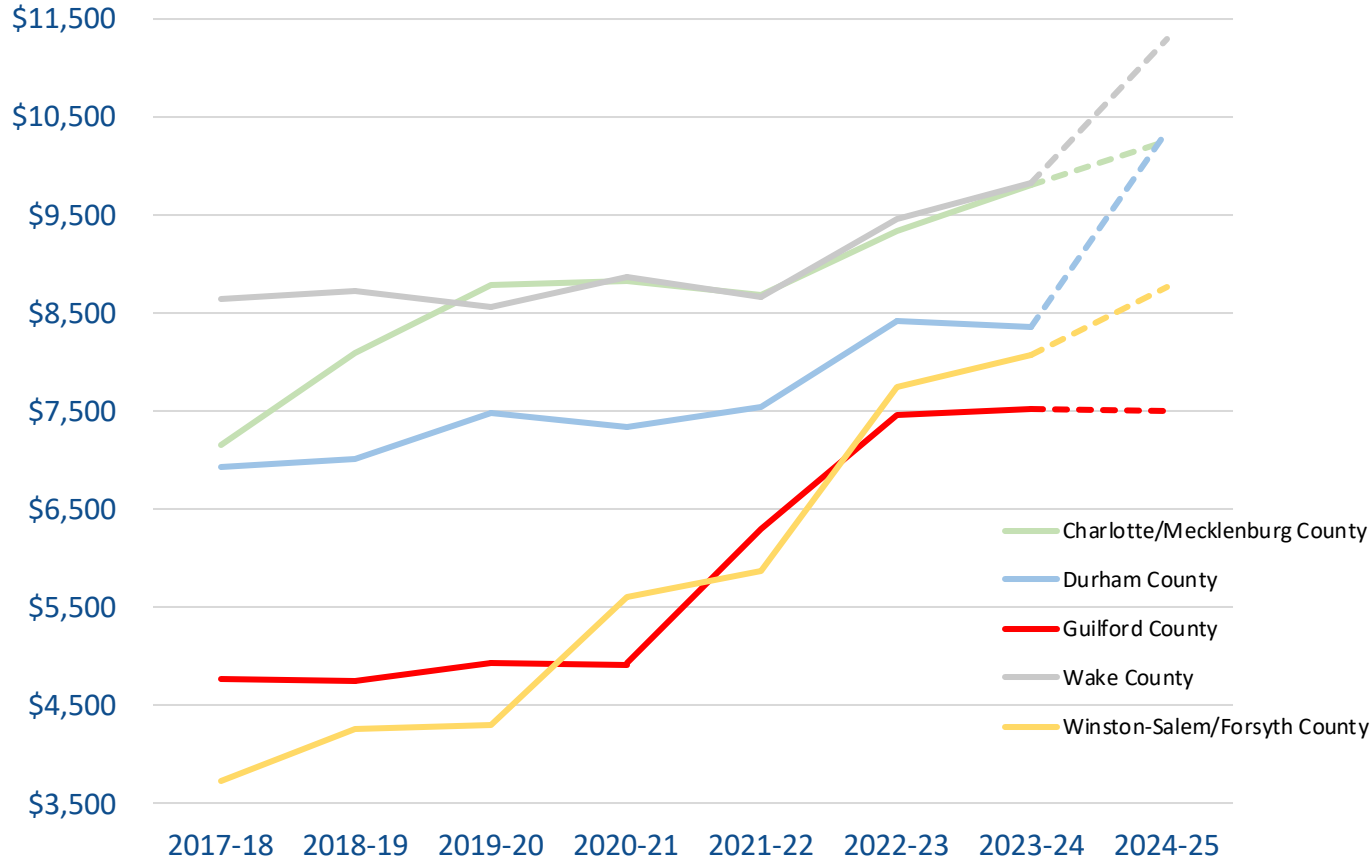
Pay raises are coming soon for Wake school employees. See how much extra they'll get.

By T. Keung Hui  
Updated August 15, 2024 3:33 PM | 



# Teacher Supplement

Local Teacher Salary Supplement



Source: North Carolina Department of Public Instruction Statistical Profile



**2025-26 Budget Recommendation includes \$10 million to increase the local teacher supplement.**

# Classified Staff Compensation Plan



# Classified Staff Pay



## Charlotte-Mecklenburg Schools approve pay increase for non teaching staff: What to know

Wage increase to benefit 'classified' employees

By [Cassidy Johncox](#)

Published: Jan. 30, 2025 at 2:17 PM EST

## THE RANT

Your source for news in Sanford, North Carolina

## Classified school staff asks for raise, pay scale

Date: [November 14, 2024](#) By [Richard Sullins](#) | [richard@rantnc.com](mailto:richard@rantnc.com)

## The News & Observer

Pay raises are coming soon for Wake school employees. See how much extra they'll get.

By [T. Keung Hui](#)  
Updated August 15, 2024 3:33 PM |



CHARLOTTE

## CMS leaders unanimous vote to raise minimum wage for classified staff

by: [Caroline Bowyer](#)  
Posted: Jan 28, 2025 / 10:11 PM EST  
Updated: Jan 29, 2025 / 10:44 AM EST

## WS/FCS approves pay increases for classified employees

by [Casey Zanowic](#) | Wed, November 13th 2024 at 5:37 PM  
Updated Wed, November 13th 2024 at 8:50 PM

WINSTON-SALEM, N.C. — Winston-Salem/Forsyth County Schools teacher assistants are getting a pay raise. It was approved unanimously at last night's school board meeting. Now, the district hopes to give all classified employees those increases as well.



# Select Jobs: Market Values and Pay Rate Increases over Time

	0 Years of Experience				15 Years of Experience				30 Years of Experience			
Job	2022-2023	2023-2024	Market Value	Difference: Current Rate and Market Value	2022-2023	2023-2024	Market Value	Difference: Current Rate and Market Value	2022-2023	2023-2024	Market Value	Difference: Current Rate and Market Value
Teacher Assistant	\$15.00	\$15.60	\$15.25	\$0.35	\$15.00	\$17.45	\$18.78	-\$1.33	\$15.00	\$18.66	\$23.48	-\$4.82
School Treasurer	\$15.00	\$15.91	\$17.65	-\$1.74	\$15.00	\$18.48	\$21.75	-\$3.27	\$17.31	\$20.21	\$27.19	-\$6.98
Plumber I	\$15.00	\$15.99	\$19.46	-\$3.47	\$15.00	\$18.57	\$23.97	-\$5.40	\$17.94	\$20.31	\$29.97	-\$9.66
Bus Driver	\$15.25	\$16.13	\$16.01	\$0.12	\$17.89	\$20.16	\$19.72	\$0.44	\$20.81	\$23.06	\$24.66	-\$1.60
HVAC II	\$15.87	\$16.66	\$21.46	-\$4.80	\$16.44	\$20.83	\$26.43	-\$5.60	\$20.00	\$23.82	\$33.05	-\$9.23
Software Specialist	\$22.62	\$23.75	\$24.84	-\$1.09	\$24.42	\$29.69	\$30.60	-\$0.91	\$31.27	\$33.95	\$38.25	-\$4.30
Programmer	\$24.55	\$25.78	\$28.76	-\$2.98	\$26.58	\$32.23	\$35.42	-\$3.19	\$34.04	\$36.85	\$44.28	-\$7.43

# Classified Staff Compensation Plan Next Steps

- Create consistent differences between steps across all grades;
- Reduce the number of grades to create meaningful distinctions between jobs of varying scope and impact; and
- Raise pay rates to be more comparable to market values.



**2025-26 Budget  
Recommendation  
includes \$15.3 million  
for phase II of Classified  
Staff Compensation  
Plan**

# FOCUS AREAS

Prepare students for  
the world



- **Build 21st-century schools that prepare students to compete in a global economy**
- Invest in programs that provide students with the tools to perform 21st-century jobs
- Strengthen alignment between GCS programs, college readiness and workforce development needs
- Expose students early to a broad range of post-secondary opportunities and prepare our graduates to seek various pathways, including employment, enrichment, entrepreneurship and enlistment

# Addressing Student Needs Through Partnerships

**The74**

## Connecting Learning and Careers to Build the Workforce of Tomorrow

Oakley and Suggs: In North Carolina, education and business are working together to prepare students for good-paying, high-demand jobs.

The High Point Enterprise, N.C.

## City donates to tutoring program

PAT KIMBROUGH, The High Point Enterprise, N.C.

Fri, October 11, 2024 at 11:59 PM EDT · 2 min read

THE HECHINGER REPORT

## OPINION: Powerful partnerships can help solve the national teaching shortage

*School districts are working with minority-serving institutions to train qualified teachers*

by CASSANDRA HERRING August 6, 2024

**Forbes**

## How Business Leaders Can Help Improve The US Education System

By [Julia Rafal-Baer](#), Forbes Councils Member.



365

# Dual College Enrollment

**GCS students took 10,024 college courses this past school year through the Career and College Promise program or at an early/middle college.**





# SUPERCHARGING EDUCATION: Toyota Invests \$2 Million In North Carolina Schools

USA - English ▾

**TOYOTA**



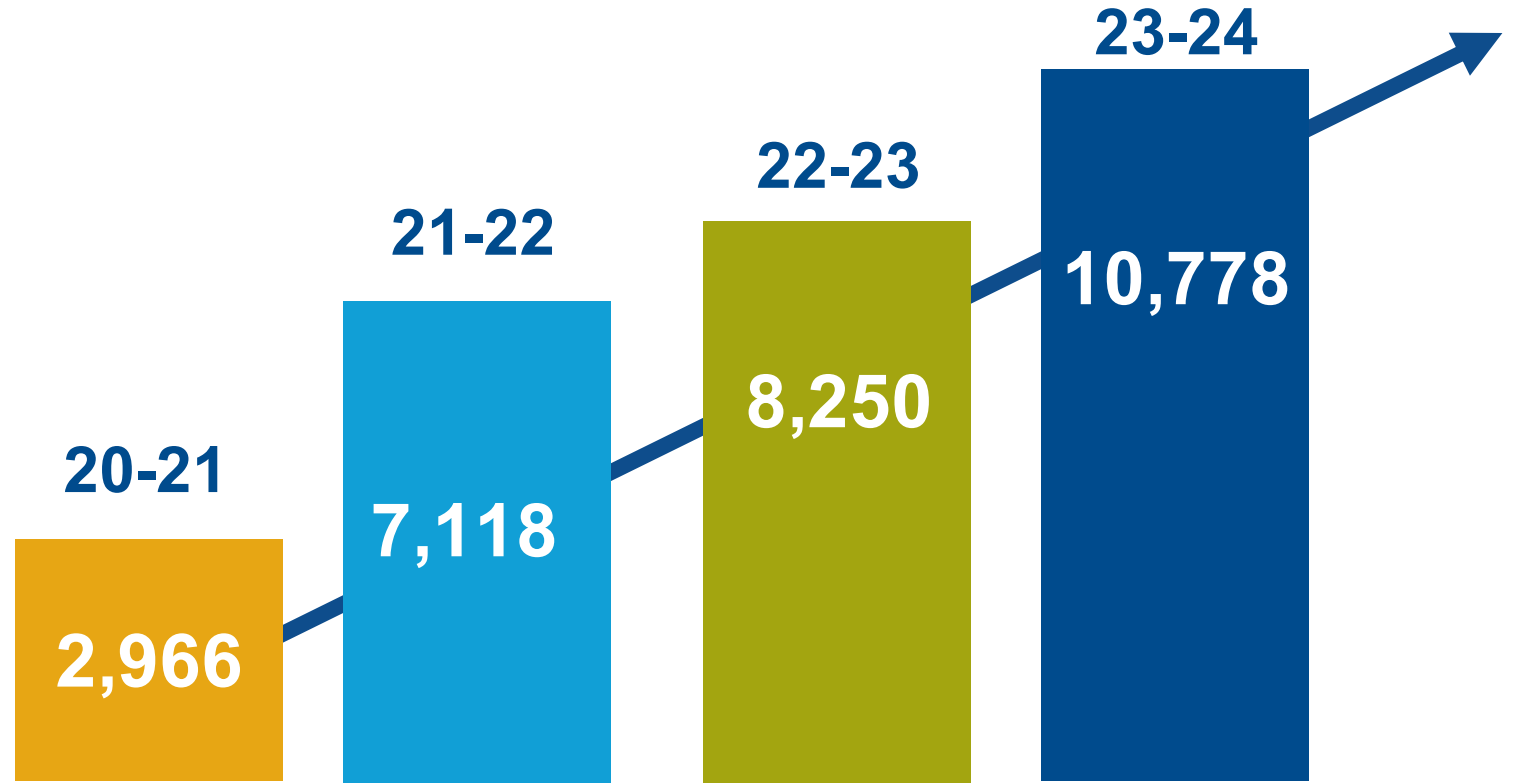
# CTE by the Numbers...



**263%**

Increase over  
four years

## CREDENTIALS EARNED



# Post-Secondary Pathways and Innovation in Education

**EducationWeek**<sup>®</sup>

COLLEGE & WORKFORCE READINESS

## **This District Wants to Start CTE in Elementary School, in a New Twist on Career Prep**

"Over the past decade, the Guilford County school district in North Carolina has been investing in its career and technical education programs, borrowing from research-backed best practices and using the lessons other districts have learned. In early 2025, the 66,000-student district expects to open what is believed to be the nation's first elementary magnet school for gaming and robotics—an effort to loop its youngest students into career and technical education (CTE) programs that have traditionally begun in later grades."

**Forbes**

## **Purposeful Blending Of High School And College Can Boost Economic Mobility**

By [Matt Gandal](#) , Contributor.

Sep 27, 2023, 01:32pm EDT

**EdTech**  
Focus On K-12™

## **More High School Students Are Getting a Jump on College Credits Now**

Schools offer a variety of technologies to support a range of dual-credit learning opportunities.

# Partnerships with Institutions of Higher Education

**Your Future Starts Here—Reserve Your Spot!**

**GTCC** | MAKE  
AMAZING  
HAPPEN.



**Jumpstart Your College Journey with CCP at GTCC.**

Want to get ahead on college credits while still in high school?  
Join one of GTCC's Career and College Promise (CCP)  
Information Sessions to learn how dual enrollment  
can set you up for success.

- Earn college credits while completing high school.
- Step-by-step admissions process.
- Program benefits & qualifications.



**Koury Hospitality Careers  
GTCC Jamestown Campus  
621 E. Main St., 6-7 p.m.**

- Feb. 12
- Feb. 27
- March 4
- March 6
- March 11
- March 14

**Don't Miss Out!**

- Learn more: [gtcc.edu/CCP](http://gtcc.edu/CCP)
- Save your seat today:  
[visit.gtcc.edu/event/676354](http://visit.gtcc.edu/event/676354)

**It's your time to shine—take the first step with GTCC CCP!**

Questions? Contact: Amber England at 336-334-4822, ext. 50263 or email [akengland@gtcc.edu](mailto:akengland@gtcc.edu)

# FACILITIES MASTER PLAN

# Bond Progress Update

- Consolidated five elementary schools into two replacement schools;
- Opened four replacement schools during the 2024-25 school year;
- Open Visual and Performing Arts Elementary and Kiser Middle during the 2025-26 school year; and
- Design phase for six comprehensive school projects.



# 2022 GCS BOND – Deferred Projects Schedule

Budget	Total Number of Projects	Encumbered	Actuals	Total Committed	Remaining Balance
FY 23 \$48M	267	\$12,796,791	\$21,456,272	\$34,253,063	\$13,746,937
FY 25 \$10M	20	\$4,003,767	\$1,284,526	\$5,288,294	\$4,711,706
FY 25 \$50M *	15	\$0	\$0	\$0	\$50,000,000

\* Project ordinance approved between November – December 2024.

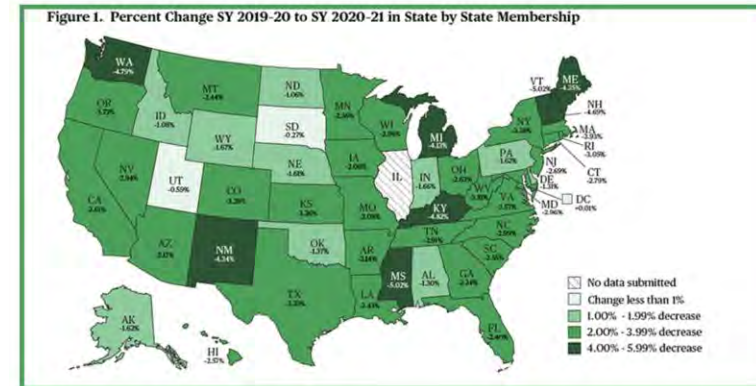


# GUILFORD COUNTY STUDENT ENROLLMENT

# Background

Guilford County Schools, like many school districts across the country, has seen a downward trend in enrollment for the last several years that has been exacerbated by the pandemic.

**New Federal Data Confirms Pandemic's Blow to K-12 Enrollment, With Drop of 1.5 Million Students; Pre-K Experiences 22 Percent Decline**



By Kevin Mahnken | June 28, 2021



90.7 Charlotte 93.7 Southern Pines  
90.3 Hickory 106.1 Laurinburg

**Most NC school districts haven't regained students lost during the pandemic plunge**

# Historical Enrollment Trends in Guilford County

School	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Guilford County Schools	71,698	71,414	69,311	68,202	67,949	66,844	66,474
Charter School	7,381	7,790	8,513	9,307	9,977	10,632	11,246
Home School	5,367	5,827	7,052	6,101	4,747	4,999	4,999*
Private School	6,523	6,191	6,262	6,509	6,826	7,156	7,156*
<b>Total Guilford County</b>	<b>90,969</b>	<b>91,222</b>	<b>91,138</b>	<b>90,119</b>	<b>89,499</b>	<b>89,631</b>	<b>89,875</b>

- GCS enrollment counts are for grades K-12 and do not include PreK.
- Home School membership was obtained from the NC Department of Administration's NC HOME SCHOOL Statistical Summaries 2018-19 through 2023-24. 2024-25 is unavailable until after EOY data are published. Replicated 2023-24 data for 2024-25.
- Private School membership was obtained from the NC Department of Administration's NC PRIVATE SCHOOL Statistical Summaries 2018-19 through 2023-24. 2024-25 is unavailable until after EOY data are published. Replicated 2023-24 data for 2024-25.
- Charter School membership data is the average for all completed years.



With students and families at the center of our work, GCS launched the Guilford Experience (TGE) Working Group in March. The working group has three goals:



### **Align Academic Pathways**

in choice and neighborhood schools



### **Enhance & Scale the GCS Story**

to increase participation in our programs



### **Consistent & Robust Customer Service**

to families as they experience a world-class education

# 2025-2026 Superintendent's Budget Recommendation

# 2025-2026 Mandatory Expense Increases

## Legally Required & Sustaining Operations Costs Increases

Legislated salary increase - local teachers	\$1,564,112
Legislated salary increase - assistant principals	198,251
Legislated salary increase – central office/non-certified	1,077,381
Employer's retirement rate	1,457,852
Employer's health insurance rate	1,985,150
Growth in charter school enrollment	1,569,564
Growth in charter school per pupil amount	1,032,981
Utility increase	744,143
Liability/property insurance	<u>900,000</u>

**Total Increase in 2025-2026 Legally Required & Sustaining Operations Costs**

**\$10,529,434**

# 2025-2026 Expense Increases

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## Safety & Security

Scanners – Middle & High Schools (annual costs)	\$1,715,430
Emergency radios (annual costs)	389,424
Cameras (annual costs)	697,365
Bi-Directional Amplification (BDA) System (annual costs)	254,065
Growth in charter school per pupil amount	535,391
<b>Total 2025-2026 Safety &amp; Security</b>	<b><u>\$3,591,675</u></b>

# 2025-2026 Expense Increases

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## Compensation

Teacher supplement increase	\$10,000,000
Classified staff salary plan	15,301,803
Growth in charter school per pupil amount	4,432,296
<b>Total 2025-2026 Compensation</b>	<b><u>\$29,734,099</u></b>

# 2025-2026 Expense Increases

## Other

Legally Required & Sustaining Operations	\$10,529,434
Safety & Security	3,591,675
Compensation	<u>29,734,099</u>
<b>Total 2025-26 Estimated Increased Costs</b>	<b><u>\$43,855,208</u></b>

# 2025-2026 Operating Request from Guilford County

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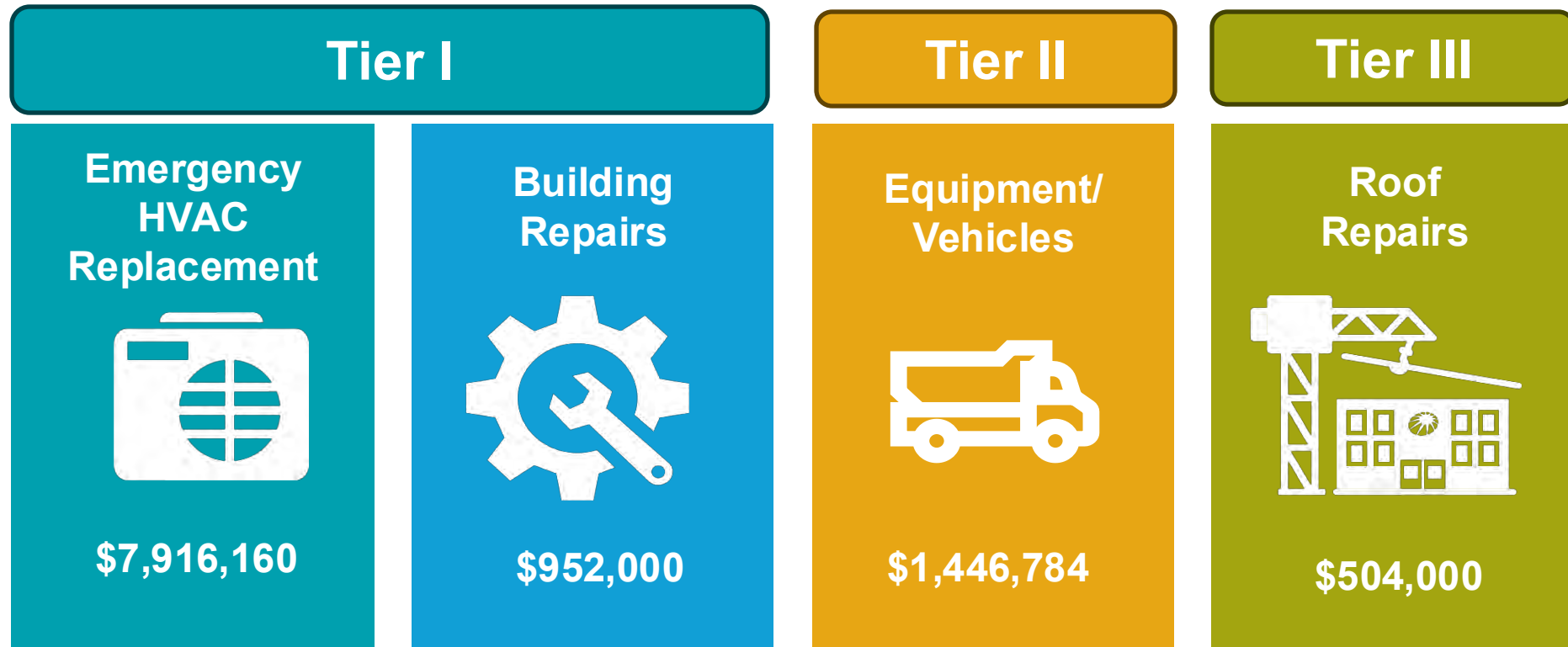
## Total Guilford County Appropriation for Operating Budget

2024-25 Guilford County Appropriation for Operating Budget \$270,226,073

2025-26 Estimated Operating Funding Increase Request = 16.2% 43,855,208

**2025-26 Guilford County Appropriation for Operating Budget \$314,081,281**

# Capital Outlay Fund 2025-2026



= \$10,818,944

# 2025-2026 OPERATING BUDGET RECOMMENDATION

# 2025-2026 State Public School Fund

---

**Recommended State Fund Budget =  
\$495,006,118**

- 2024-2025 allotment formulas adjusted for estimated impact of salary & benefit increases
- Allotted Average Daily Membership (ADM)
  - ✓ 2024-2025 NCDPI Best 1 of 2 ADM = 66,142

# 2025-2026 Local Current Expense Fund

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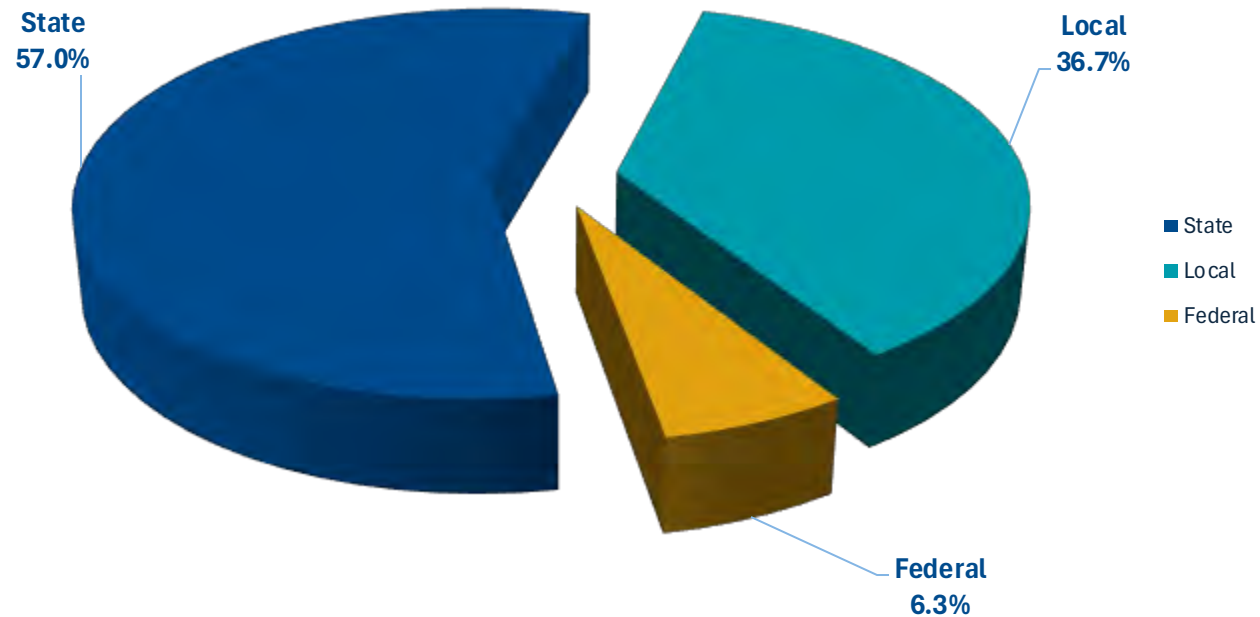
- 2025-2026 Recommended Local Fund = **\$318,334,705**
- Operating Request from County Commissioners = **\$314,081,281**
  - \$270,226,073 = 2024-2025 county appropriation
  - + 43,855,208 = increase requested for 2025-2026 (16.2%)
  - \$314,081,281 = 2025-2026 county appropriation requested
- Other Local Sources = Fines & forfeitures **\$3,000,000**
- Interest earned on investments **\$1,253,424**

# 2025-2026 Federal Grants Fund

- Used 2024-2025 Federal Allotments = **\$54,537,679**
- 2025-2026 federal planning allotments from NCDPI have not yet been released.

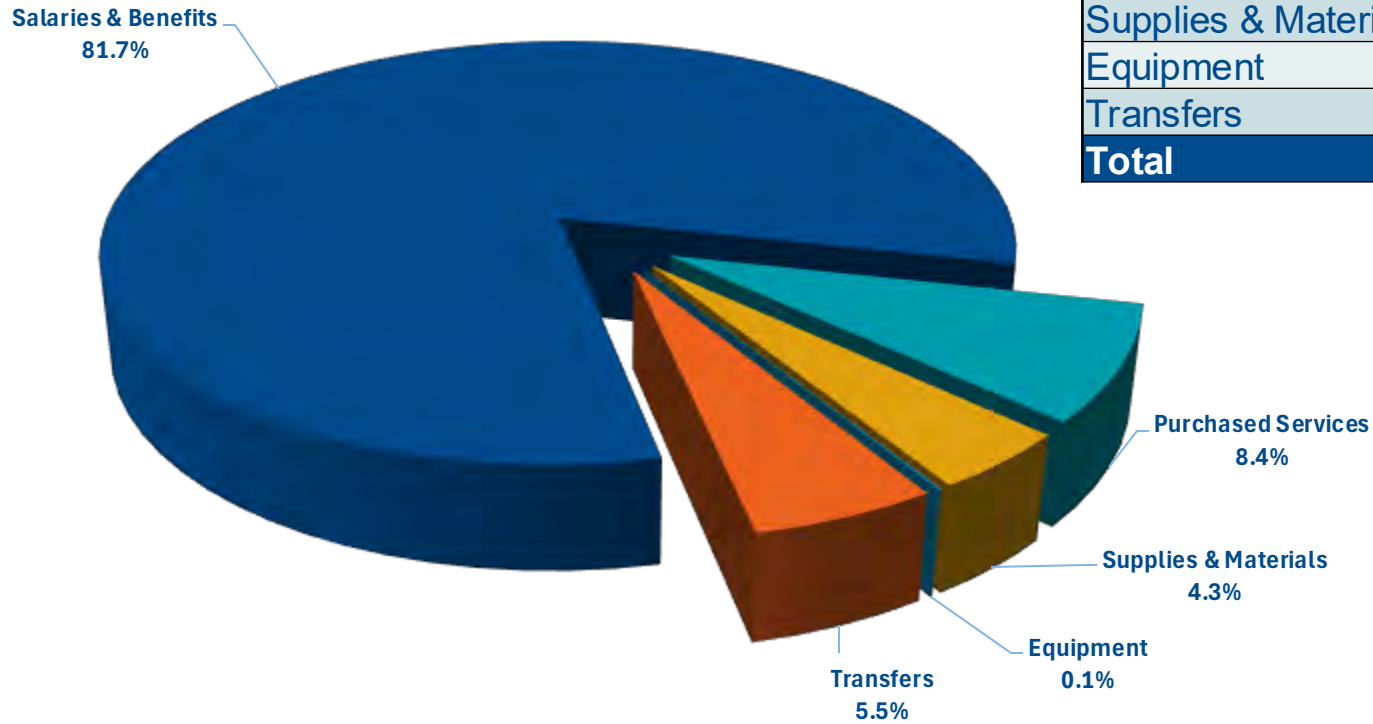


# 2025-2026 Operating Budget



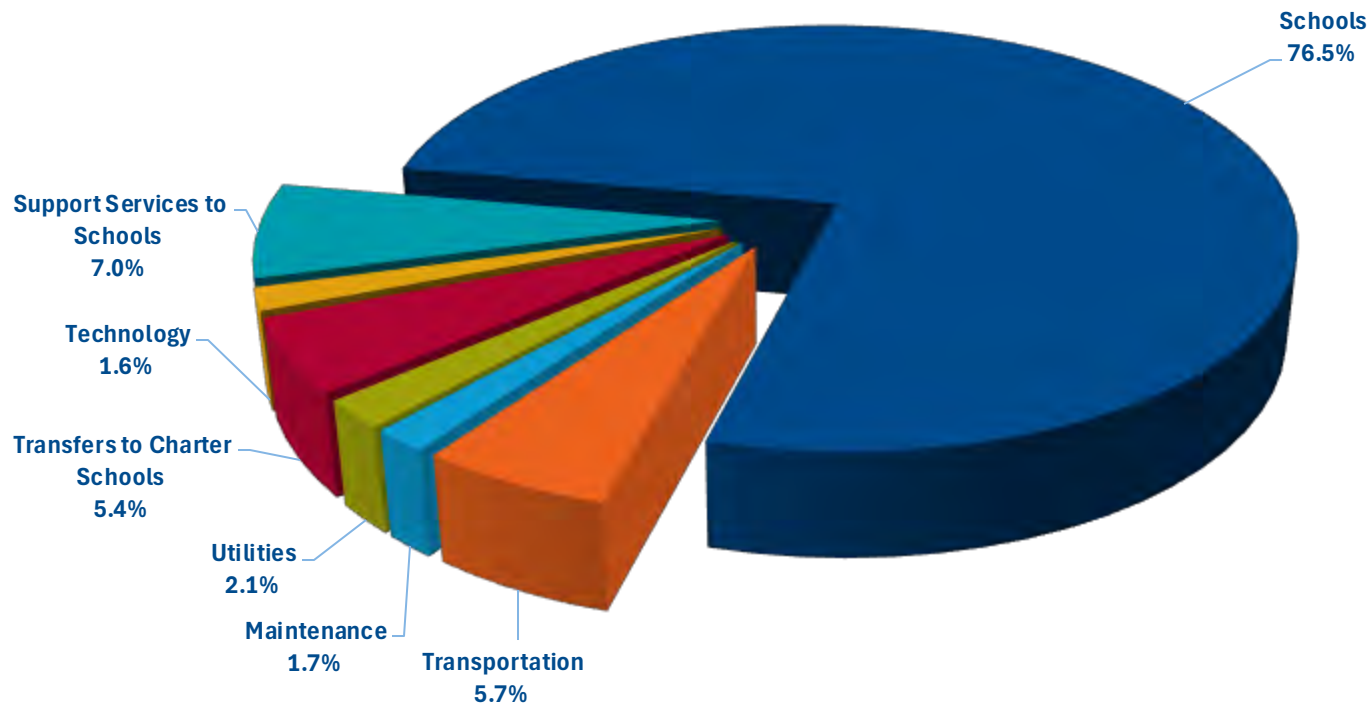
Revenues/Sources Where The Money Comes From	
State	\$495,006,118
Local	318,334,705
Federal	54,537,679
<b>Total</b>	<b>\$867,878,502</b>

# 2025-2026 Operating Budget



Revenues/Sources Where The Money Comes From	
Salaries & Benefits	\$709,413,993
Purchased Services	73,078,069
Supplies & Materials	37,295,769
Equipment	554,739
Transfers	47,535,932
<b>Total</b>	<b>\$867,878,502</b>

# 2025-2026 Operating Budget



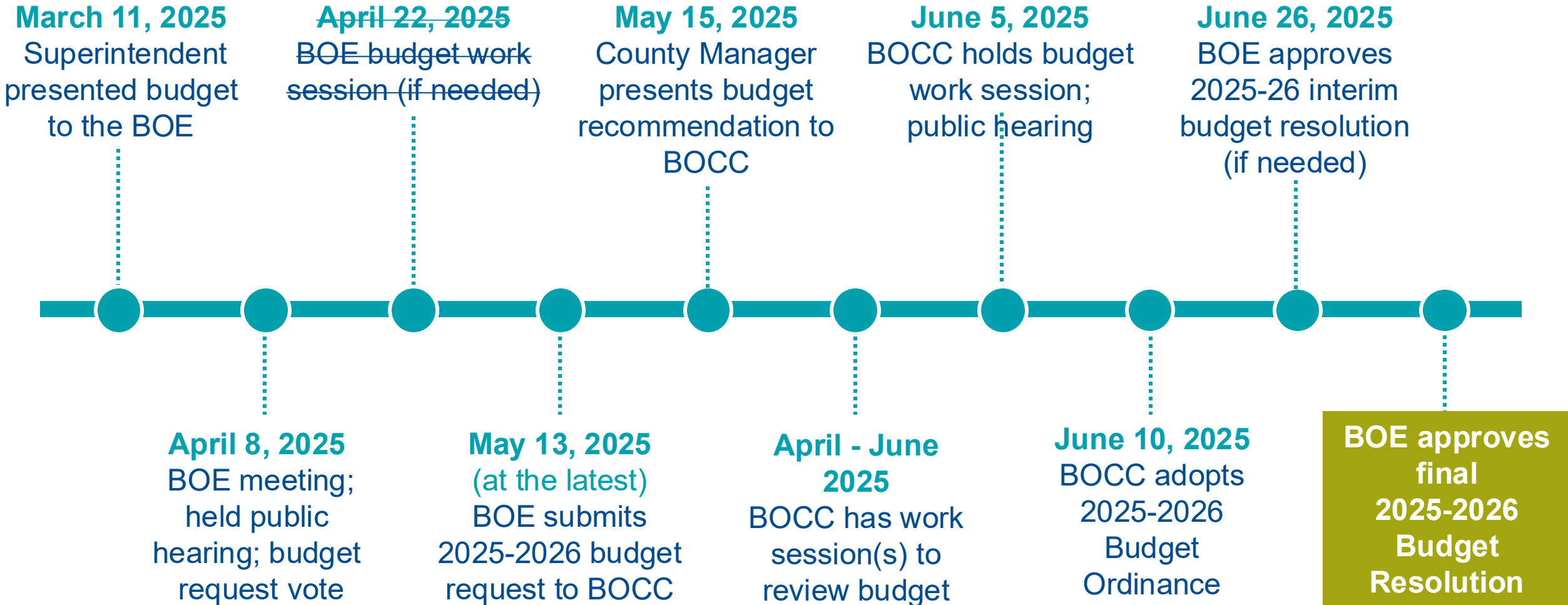
Summary by Purpose/Function	
Schools	\$663,703,806
Transportation	49,457,658
Maintenance	14,542,469
Utilities	18,334,462
Transfers to Charter Schools	46,818,344
Technology	14,364,416
Support Services to Schools	60,657,347
<b>Total</b>	<b>\$867,878,502</b>

# 2025-2026 Total Budget Recommendation

Funding Sources	2024-2025 Budget Resolution	2025-2026 Budget Recommendation
State Fund	\$484,617,890	\$495,006,118
Local Fund (County)	\$277,142,063	\$318,334,705
Federal Fund	\$82,152,408	\$54,537,679
Capital Outlay Fund	\$10,000,000*	\$10,818,944
Child Nutrition	\$52,592,003	\$52,592,003
ACES Fund	\$6,236,175	\$6,102,915
Special Revenue Fund	\$9,968,000	\$9,818,000
<b>Total</b>	<b>\$922,708,539</b>	<b>\$947,210,364</b>

\* Fiscal Year 2024-25 Capital Outlay funds provided were part of the 2022 Bond funds

# Budget Process – Next Steps



# 2025-26 Budget Priorities

1



Increase in  
Pay for  
Teachers and  
Frontline  
Workers

2



Implement  
Grades and  
Steps for  
School  
Nutrition Staff

3



Continue  
School Safety  
Strategies

4



Support  
Non-Bond  
Maintenance  
Projects

# Questions & Dialogue





# 2023-24 ACCOUNTABILITY DATA

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WHITNEY OAKLEY, ED.D. | SUPERINTENDENT

# Accountability Reporting Overview

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- This slide deck provides an overall summary of the 2023-24 accountability results for Guilford County Schools (GCS) that was presented to the Board of Education at its public meeting on September 10, 2024. Accountability results are required to be shared annually with local boards of education by North Carolina Department of Public Instruction (DPI).
- A summary spreadsheet detailing each GCS school's academic performance, school performance grade, low-performing status and recurring low performance status is listed [here](#).
- The accountability results for each school is compiled and shared publicly in the [Accountability Results dashboard](#) posted on the GCS website.
- During its public meeting on November 12, 2024, the GCS Board of Education reviewed and approved the [2024-25 School Improvement Plan](#) for each GCS school.





# Accelerate Learning

Early Literacy, Overall Proficiency, EOGs/EOCs,  
Academic Growth & School Performance Grades

# Good News - Performance Composites

*(percent proficient on all tests combined)*



**77**

SCHOOLS

**Increased**

performance composites  
compared to 2022-23



**ALL**

STUDENT GROUPS  
(except American Indian)

**Increased**

percent proficient  
compared to 2022-23



**36**

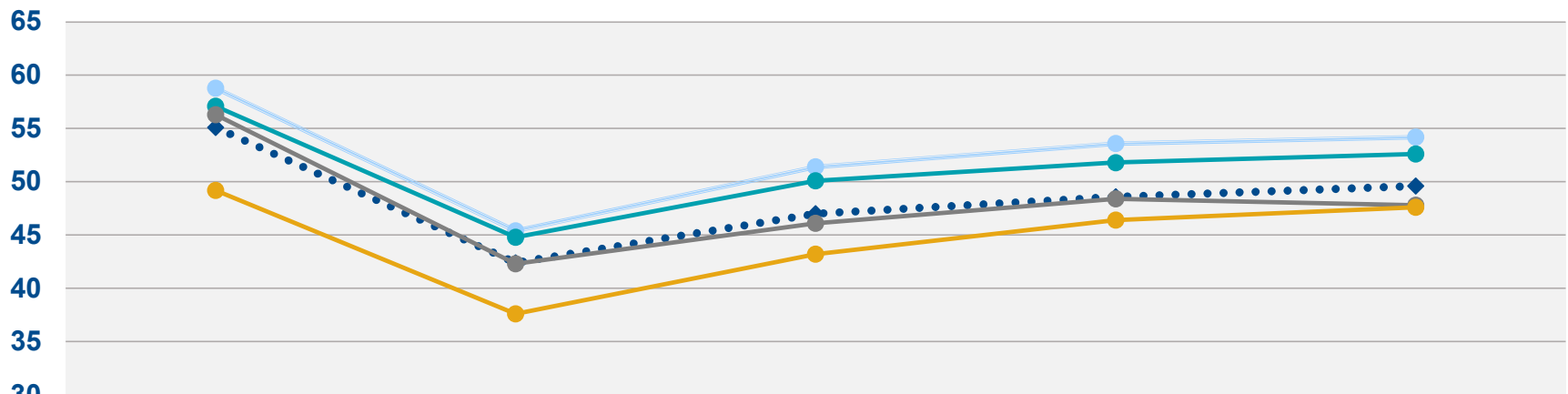
SCHOOLS

had 2023-24  
performance composites  
**AT OR ABOVE PRE-COVID  
LEVELS (2018-19)**



# Making Steady Progress

Percent Proficient on All Tests Combined (Performance Composite)



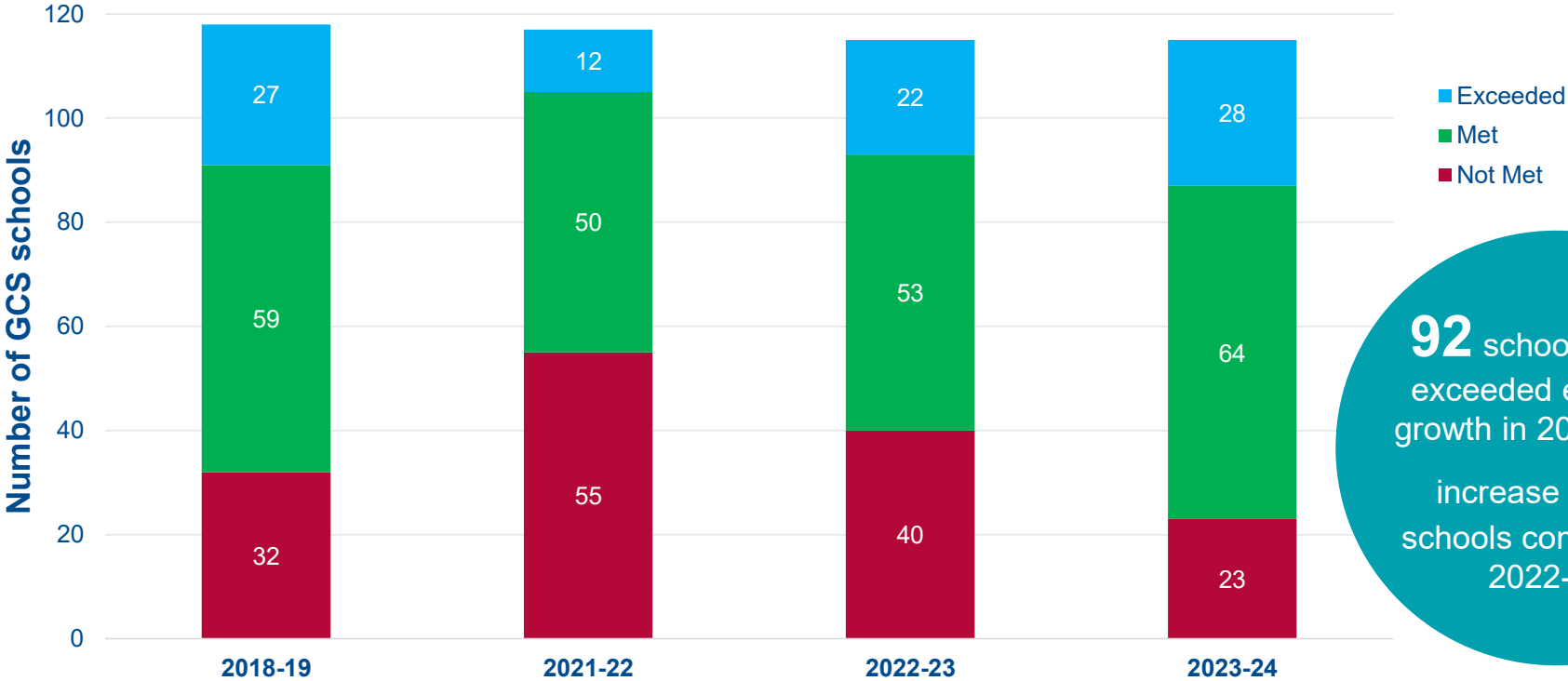
	2018-19	2020-21	2021-22	2022-23	2023-24
—●— State of NC	58.8	45.4	51.4	53.6	54.2
•◆• District	55.1	42.4	47.0	48.6	49.6
—●— Elementary	57.1	44.8	50.1	51.8	52.6
—●— Middle	56.3	42.3	46.1	48.4	47.8
—●— High	49.2	37.6	43.2	46.4	47.6



# Academic Growth and School Performance Grades



# Academic Growth (EVAAS)

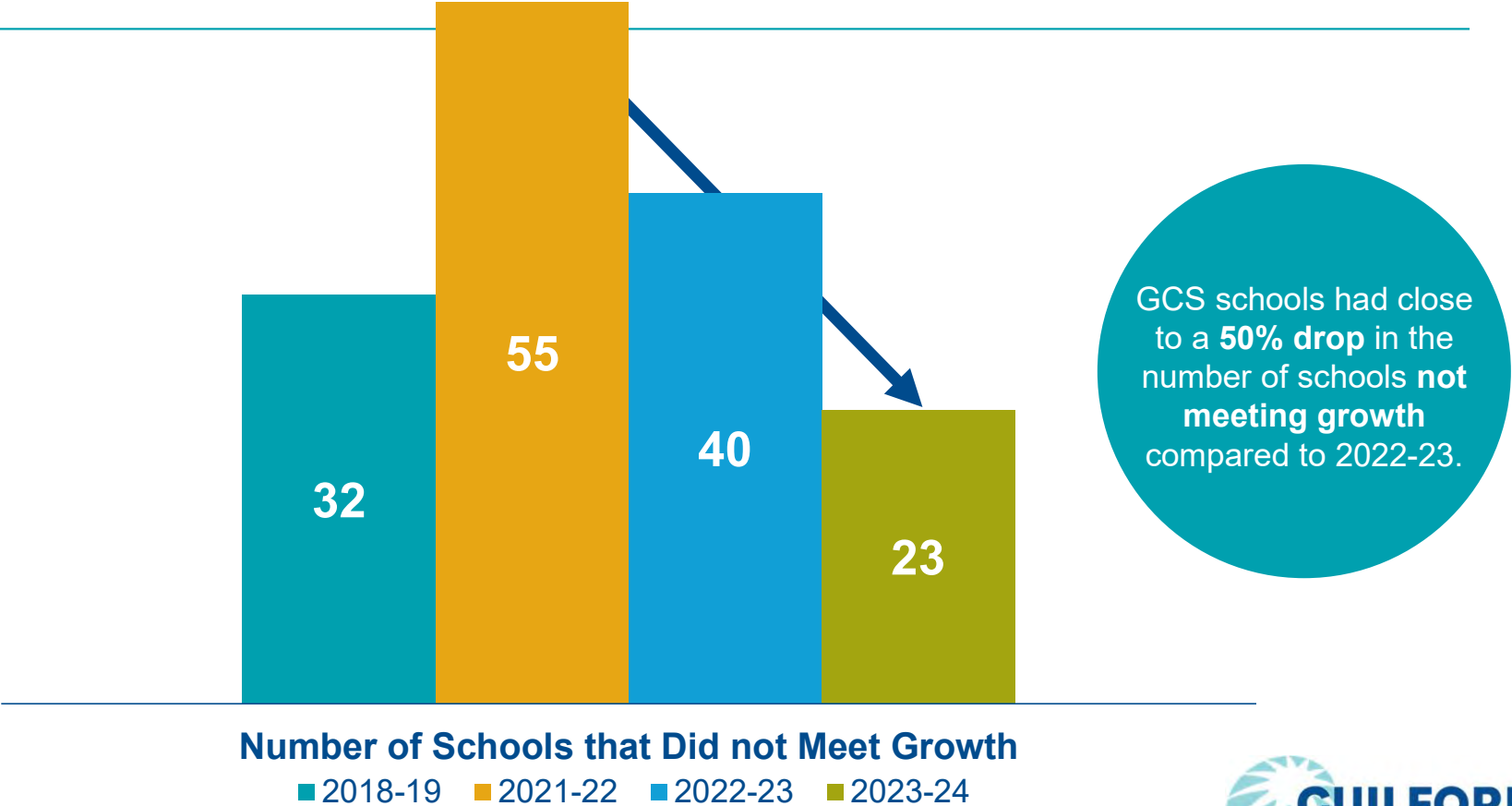


**92** schools met or exceeded expected growth in 2023-24, an increase of **17** schools compared to 2022-23.

School Academic Growth measures were not calculated in 2019-20 or 2020-21



# Academic Growth (EVAAS)

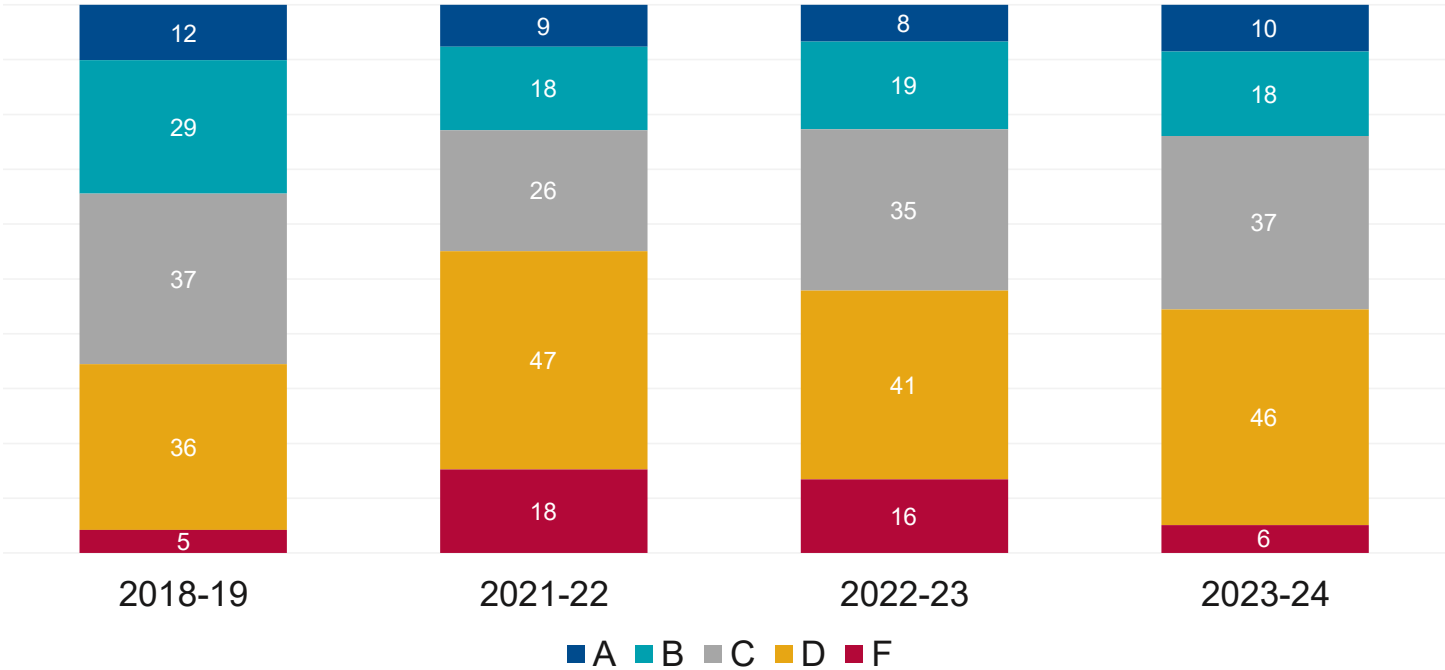


\*School Academic Growth measures were not calculated in 2019-20 or 2020-21



# School Performance Grades Improved

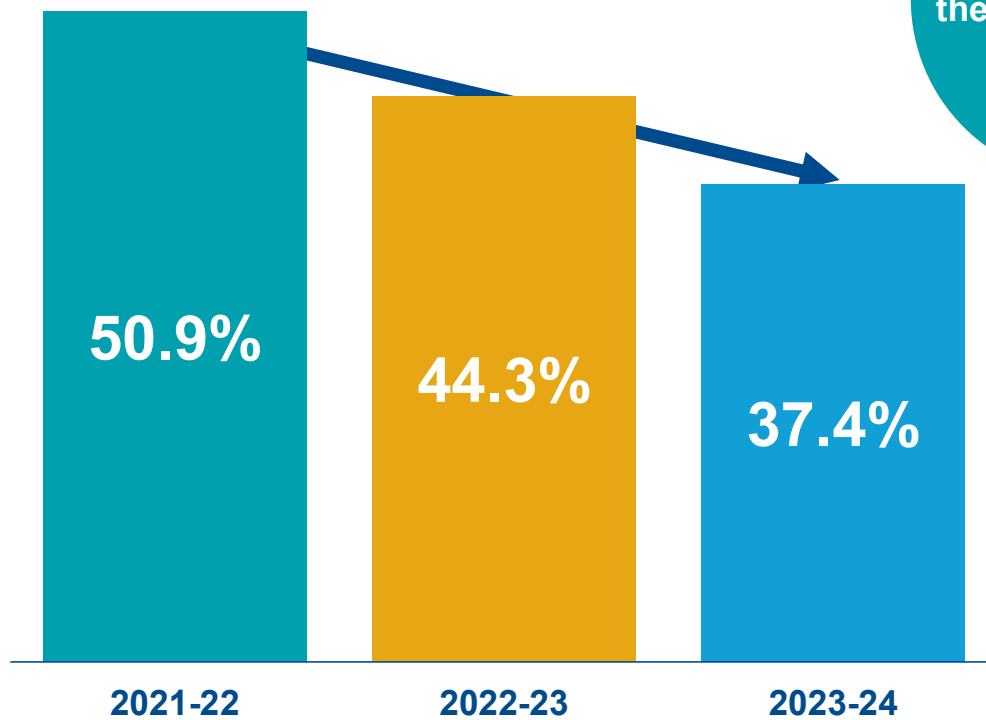
Number of Schools Earning School Performance Grades



School Performance Grades were not calculated in 2019-20 or 2020-21



# Decrease in Low Performing Schools



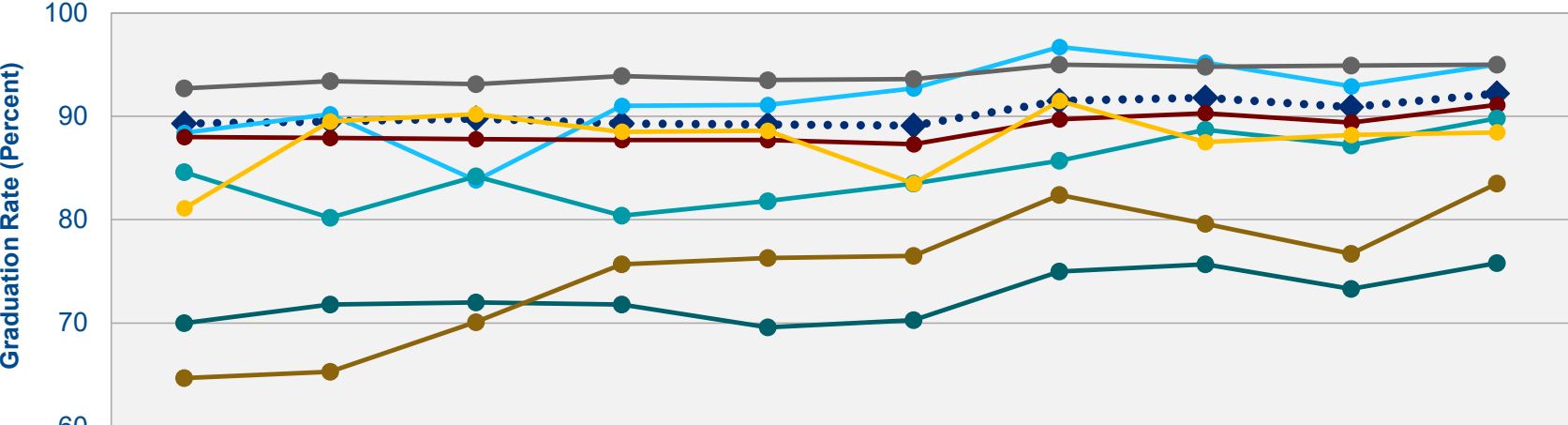
**13.5**  
point decrease in  
the percent of Low-  
Performing  
Schools!



# Preparing Students for the World: Cohort Graduation Rate



# GCS 4-Year Cohort Graduation Rates



	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
•◆• GCS	89.3	89.5	89.8	89.3	89.2	89.1	91.5	91.8	90.9	92.2
● Asian	88.4	90.2	83.8	91.0	91.1	92.7	96.7	95.2	92.9	95.0
● Black	88.0	87.9	87.8	87.7	87.7	87.3	89.7	90.3	89.4	91.1
● Hispanic	84.6	80.2	84.2	80.4	81.8	83.5	85.7	88.7	87.2	89.8
● White	92.7	93.4	93.1	93.9	93.5	93.6	95.0	94.8	94.9	95.0
● All Other	81.1	89.5	90.2	88.5	88.6	83.5	91.5	87.5	88.2	88.4
● SWD	70.0	71.8	72.0	71.8	69.6	70.3	75.0	75.7	73.3	75.8
● ELS	64.7	65.3	70.1	75.7	76.3	76.5	82.4	79.6	76.7	83.5

Highest Graduation Rates Ever for GCS, Students with Disabilities (SWD), English Language Students (ELS), and Black & Hispanic Students!

# 4-Year Cohort Graduation Rates



## 100%

- A&T Four Middle College
- Academy at Smith
- Early College at Guilford
- Kearns Academy
- Middle College at GTCC – Greensboro
- Middle College at GTCC – High Point
- Middle College at GTCC – Jamestown
- Penn-Griffin School for the Arts
- STEM Early College at NC A&T
- UNCG Early/Middle College

## 90% or Higher

- Andrews High
- Greensboro College Middle College
- Grimsley High
- Northern High
- Northwest High
- Page High
- Ragsdale High
- Southeast High
- Southern High
- Southwest High
- Weaver Ed Center
- Western High



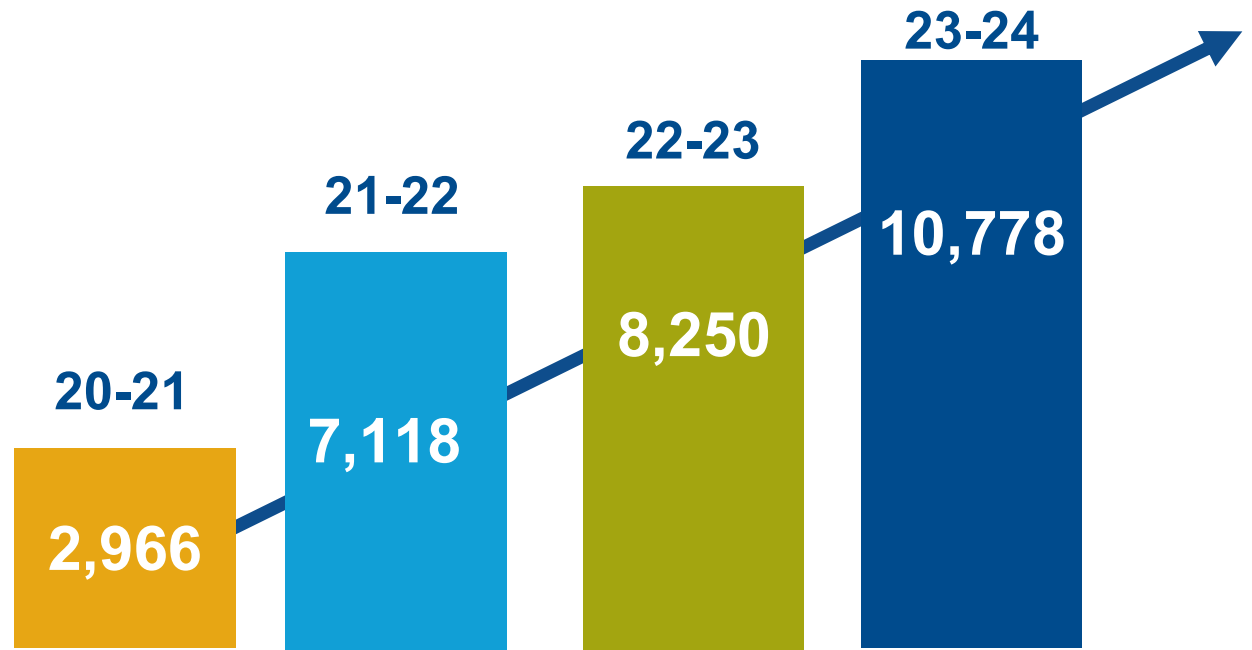
# College and Career Ready



# CTE by the Numbers...



## CREDENTIALS EARNED



# Dual College Enrollment

---

**GCS students took 10,024 college courses this past school year through the college and career program or an early/middle college.**



# Debt Repayment

Capital funding can be classified into two broad types: cash (pay-as-you-go or “paygo”) and debt financing. Paygo sources generally include transfers from the County’s General Fund. For debt financing, the County uses a range of debt mechanisms, including general obligation bonds, limited obligation bonds, and bank loans. Debt financing represents the largest funding source for county capital (detention facilities, emergency services bases, administrative buildings, or public infrastructure), Guilford County School capital, and Guilford Technical Community College capital.

The County uses debt as a strategy to fund major capital needs and to spread the cost of the investment over the life of the asset (generally 20 years). This strategy is an important tool because generally dollars received in the future are worth less than dollars in the bank today (net present value), so financing a project can save the county over the long-term, compared to saving cash for future “paygo” funding.

Financing strategies include:

- **General Obligation Bonds:** Approved by taxpayers through ballot initiatives and are backed by the taxing power of the County.
- **Limited Obligation Bonds:** Issued based on available debt capacity and generally used for new facility construction. The security pledge is the asset being financed.
- **Two-Thirds Bonds:** A type of General Obligation Bond that does not require voter approval and is based on a calculation pertaining to the reduction of General Obligation Bonds outstanding. The security pledge is the taxing power of the County.
- **Installment Financing** Structured debt through a bank to fund the purpose of vehicles, equipment, or other items.

## Model Planning Principles

The County utilizes a debt model to plan for future capital needs. The following principals are utilized in developing capital improvement plans and structure how the county uses funding tools to fund projects.

1. Address Guilford County Public Schools and County current and future capital needs and **deferred major maintenance in** a timely manner to provide **adequate public facilities and services**.
2. Protect County’s ability to provide and enhance other services for our residents.
3. Design a **stable funding model** that fits existing revenue sources as much as possible.
4. Reduce overall cost of infrastructure or our residents by incorporating a more fiscally conservative “Pay-as-You-Go” model for construction, renovation, and maintenance.
5. Limit change in property tax rate to provide **predictability and stability** for our residents and businesses.

The following pages show funding models for Guilford County Schools, Guilford County needs (County), and Guilford Technical Community College.

# Debt Repayment

## Fund Purpose

The Debt Service Fund separates restricted revenues committed to capital debt financing and a transfer from the General Fund to isolate debt activities in a single place.

## Budget Summary

	FY2024 Adopted	FY2025 Adopted	FY2025 Amended	FY2026 Adopted
<b>Total Debt Service Expense</b>				
Bond Principal	\$74,350,000	\$74,910,000	\$74,910,000	\$57,795,000
Bond Interest	29,481,111	44,451,234	44,451,234	52,148,390
Capital-Rel Debt Principal	2,694,500	2,657,604	3,657,604	3,831,900
Capital-Rel Debt Interest	1,019,985	1,001,665	1,301,666	816,586
Legal Services and Miscellaneous	407,404	900,000	900,000	192,800
Future Modeled Capacity	-	4,954,698	4,956,219	6,946,474
<b>Total</b>	<b>\$107,953,000</b>	<b>\$128,875,271</b>	<b>\$130,176,723</b>	<b>\$121,731,150</b>
<b>Total Debt Service by Purpose</b>				
Guilford County Schools	\$77,596,398	\$99,283,288	\$99,283,288	\$87,858,186
Guilford Technical Community College	10,266,968	10,235,015	10,235,015	10,402,603
Guilford County	17,226,151	16,566,504	16,566,504	15,588,976
Guilford County - Radios	-	-	-	1,811,400
Guilford County – Vehicles	2,863,483	2,790,464	4,090,464	6,069,985
Other	-	-	1,452	-
<b>Total</b>	<b>\$107,953,000</b>	<b>\$128,875,271</b>	<b>\$130,176,723</b>	<b>\$121,731,150</b>
<b>Sources of Funds for Debt Service</b>				
<b>Guilford County Schools</b>				
Property Tax Schools	\$38,920,000	\$32,920,000	\$32,920,000	-
Restricted Sales Tax for Schools	29,000,000	31,580,000	31,580,000	32,211,600
State Lottery Funds for Schools	4,750,000	4,750,000	4,750,000	4,750,000
American Rec. Reinvestment Act	1,707,739	1,698,546	1,698,546	1,649,627
Anticipated Bond Premium	-	14,250,000	14,250,000	-
Fund Balance (Bond Premiums)	3,218,658	10,084,742	10,084,742	33,980,345
Appropriated Fund Balance	-	-	-	11,266,614
Interest on Bond Proceeds	-	4,000,000	4,000,000	4,000,000
<b>Total</b>	<b>\$77,596,398</b>	<b>\$99,283,288</b>	<b>\$99,283,288</b>	<b>\$87,858,186</b>
<b>Guilford Technical Community College</b>				
General Fund Transfer	\$10,010,000	\$10,010,000	\$10,010,000	\$10,210,200
American Rec. Reinvestment Act	256,968	225,015	225,015	192,403
<b>Total</b>	<b>\$10,266,968</b>	<b>\$10,235,015</b>	<b>\$10,235,015</b>	<b>\$10,402,603</b>
<b>Guilford County</b>				
General Fund Transfer	\$13,160,000	\$13,432,590	\$12,932,590	\$13,701,242
County Building Construction Fund Transfer	-	-	500,000	-
Transfer - General Fund Debt Leveling	1,575,000	1,575,000	1,575,000	1,575,000
American Rec. Reinvestment Act	417,679	365,743	365,743	312,735
Fund Balance (Bond Premiums)	2,073,472	996,522	996,522	-
Appropriated Fund Balance	-	196,649	198,101	1,811,400
Transfer - General Fund Vehicle Purchase	2,863,483	2,790,464	4,090,464	6,069,984
<b>Total</b>	<b>\$20,089,634</b>	<b>\$19,356,968</b>	<b>\$20,658,420</b>	<b>\$23,470,361</b>
<b>Future School Capital</b>				
Honor School Capital – Property Tax	\$51,100,000	\$52,130,000	\$52,130,000	\$47,273,000

# Debt Repayment

## FY2026 Budget Highlights

- The FY2026 Budget meets mandated debt service requirements for past bond issuances supporting Guilford County Public Schools, Guilford Technical Community College, and Guilford County.
- The Budget includes an additional **\$47.2 million** in recurring revenue dedicated to school capital needs to meet debt service requirements on the \$1.7 billion school capital referendum approved by voters in 2022.
- The County issued \$120 million of a \$300 million referendum approved in November 2020, \$180 million in March 2024. The County recently issued 570 million in February 2025 of the \$1.7 billion referendum approved in November 2022 for school facility needs. Premium from these bond issuances will be used to level interest payments over the first few years of the issuance. This is represented as Fund Balance (Bond Premiums).

## Total Annual Debt Service Payments

The chart below shows annual debt service payments for general obligation, limited obligation, vehicle installment financings, and two-thirds general obligation. Planned debt includes:

- \$1.13 billion planned now in FY2028 and FY2030
- \$11.1 million for GTCC in FY2026
- Future installment financing for vehicle purchases

Existing Debt				Existing + Planned Debt			
Fiscal Yr	Principal	Interest	Total	Fiscal Yr	Principal	Interest	Total
2025-26	59,815,500	52,964,976	112,780,476	2025-26	61,108,811	53,184,656	114,293,467
2026-27	68,115,000	50,899,344	119,014,344	2026-27	71,111,523	51,829,291	122,940,815
2027-28	84,545,000	47,635,549	132,180,549	2027-28	89,337,716	62,853,515	152,191,232
2028-29	81,945,377	43,539,941	125,485,318	2028-29	87,966,307	72,865,399	160,831,706
2029-30	74,155,000	39,667,834	113,822,834	2029-30	79,940,281	68,926,655	148,866,936
2030-31	73,855,000	36,157,001	110,012,001	2030-31	111,043,607	92,823,889	203,867,495
2031-32	83,114,623	32,959,685	116,074,308	2031-32	119,583,512	87,999,339	207,582,851
2032-33	61,755,000	28,557,945	90,312,945	2032-33	129,612,778	81,999,155	211,611,933
2033-34	61,750,000	25,621,095	87,371,095	2033-34	128,548,073	75,714,416	204,262,488
2034-35	61,745,000	22,915,326	84,660,326	2034-35	127,440,979	69,703,146	197,144,126
2035-36	61,740,000	20,233,876	81,973,876	2035-36	126,289,802	63,760,279	190,050,081
2036-37	61,740,000	17,551,544	79,291,544	2036-37	125,097,778	57,862,377	182,960,155
2037-38	52,390,000	14,850,606	67,240,606	2037-38	115,747,778	51,993,551	167,741,328
2038-39	52,390,000	12,453,544	64,843,544	2038-39	115,747,778	46,428,599	162,176,377
2039-40	50,170,000	10,056,481	60,226,481	2039-40	113,527,778	40,863,648	154,391,426
2040-41	50,170,000	7,815,388	57,985,388	2040-41	113,527,778	35,454,665	148,982,443
2041-42	50,170,000	6,207,594	56,377,594	2041-42	113,527,778	30,678,983	144,206,760
2042-43	41,665,000	4,599,800	46,264,800	2042-43	105,022,778	25,903,300	130,926,078
2043-44	41,665,000	2,933,200	44,598,200	2043-44	105,022,778	21,068,811	126,091,589
2044-45	31,665,000	1,266,600	32,931,600	2044-45	95,022,778	16,234,322	111,257,100
2045-46	-	-	-	2045-46	63,357,778	11,799,833	75,157,611
2046-47	-	-	-	2046-47	62,777,778	8,631,944	71,409,722
2047-48	-	-	-	2047-48	62,777,778	5,493,056	68,270,833
2048-49	-	-	-	2048-49	31,388,889	3,138,889	34,527,778
2049-50	-	-	-	2049-50	31,388,889	1,569,444	32,958,333
<b>Total</b>	<b>\$1,281,491,000</b>	<b>\$509,952,928</b>	<b>\$1,791,443,928</b>		<b>\$2,385,919,500</b>	<b>\$1,138,781,164</b>	<b>\$3,634,684,699</b>

# Debt Repayment

## Type and Purpose of Current Debt Issues in Repayment

General Obligation Debt					
Issue Description	Issue Date	Issue Amount*	Amount by Purpose		
2025 GO Bonds	3/12/2025	\$570,000,000	\$570,000,000	100.00%	Schools
Motorola Radio Purchase	9/25/24	7,942,976	7,942,976	100.00%	County Radio Purchase
2024 GO Bonds	2/13/2024	180,000,000	\$180,000,000	100.00%	Schools
2022 IFC	12/19/2022	4,295,000	4,295,000	100.00%	Vehicle Purchases
2022B GO Bonds	4/6/2022	120,000,000	120,000,000	100.00%	Schools
2022A GO Bonds	4/5/2022	41,000,000	41,000,000	100.00%	County Buildings
2021 IFC	9/17/2021	3,386,000	3,386,000	100.00%	Vehicle Purchases
Public Improvement, Series 2019A	6/6/2019	40,000,000	30,000,000	75.00%	County Buildings (Other than courthouse, jail or hospitals)
			10,000,000	25.00%	Schools
Refunding, Series 2017	11/16/2017	179,785,000	153,778,147	85.53%	Schools
			12,385,047	6.89%	Community College
			7,680,703	4.27%	Parks & Recreation
			4,318,472	2.40%	Jail (separate from courthouse)
			1,622,631	0.90%	County Buildings (Other than courthouses, jails or hospitals)
Public Improvement, Series 2017B	4/19/2017	160,070,000	130,170,000	81.32%	Schools
			29,900,000	18.68%	Community College
Public Building, Series 2017A	4/18/2017	27,195,000	22,970,000	84.46%	County Buildings (Other than courthouses, jails or hospitals)
			4,225,000	15.54%	Courthouse
Refunding, Series 2016	4/28/2016	92,930,000	71,594,717	77.04%	Schools
			14,029,474	15.10%	Community College
			3,524,915	3.79%	Jail (separate from courthouse)
			1,630,936	1.76%	County Buildings (Other than courthouses, jails or hospitals)
			1,417,091	1.52%	Parks & Recreation
			472,480	0.51%	Water
			260,387	0.28%	Sanitary Sewer
Schools QSCB, Series 2012B	3/14/2012	17,145,000	17,145,000	100.00%	Schools
Public Improvement, Series 2012A	3/14/2012	133,745,000	120,000,000	89.72%	Schools
			13,745,000	10.28%	Jail (separate from courthouse)
Refunding, Series 2010D	4/1/2010	51,215,000	51,215,000	100.00%	Schools
Public Improvement, Series 2010B - BAB	4/1/2010	82,500,000	30,000,000	36.36%	Schools
			28,750,000	34.85%	Jail (separate from courthouse)
			20,000,000	24.24%	Community College
			3,750,000	4.55%	Parks & Recreation
160A-20 Qualified School Construction Bonds (QSCBs)					
Issue Description	Issue Date	Issue Amount*	Amount by Purpose		
Limited Obligation, Series 2012 QSCB	3/28/2012	\$16,845,000	\$16,845,000	100.00%	Schools

\* Issue Amount reflects the original principal amount at the time of debt issuance and does not include subsequent debt repayment activity. As a result, actual outstanding principal on each of these issuances is lower than the amounts listed here.

# Debt Repayment

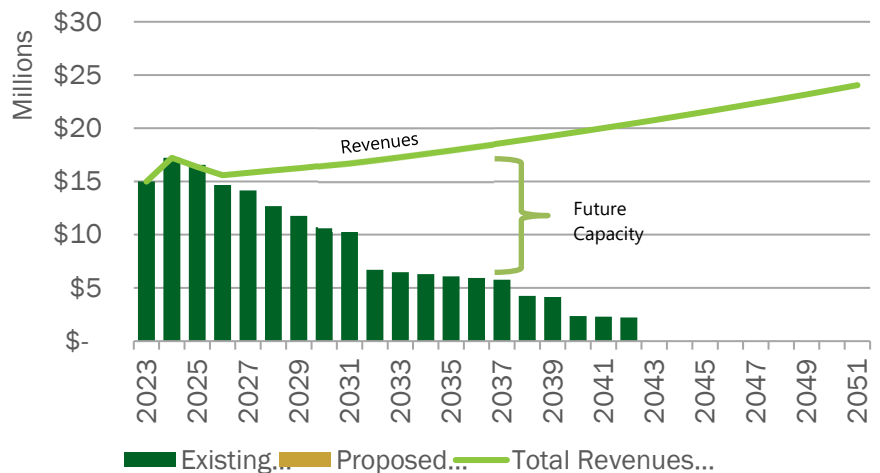
## County Debt Model

The following are the county's anticipated debt repayment budgets based on current bond issuances and schedules including \$41 million in recent two-thirds obligations bonds for County capital and facility needs. Debt for county facilities may include court houses, detention facilities, public health or social service facilities, and county parks,

## Estimated Annual Debt Service Payments

Fiscal Yr.	Existing and Planned Issues - All Debt			Sources of Funds				
	Principal	Interest	Total	Property Tax	General Fund Tr.	ARRA Funds	Bond Premium	Fund Balance
2025-26	10,479,280	4,183,287	14,662,567	13,701,242	1,575,000	312,735	-	-
2026-27	10,495,940	3,663,199	14,159,139	13,975,267	1,575,000	258,546	-	-
2027-28	9,530,046	3,143,839	12,673,885	14,254,772	1,575,000	202,909	-	-
2028-29	9,082,437	2,681,341	11,763,778	14,539,867	1,575,000	145,931	-	-
2029-30	8,455,966	2,233,130	10,689,096	14,830,665	1,575,000	87,881	-	-
2030-31	8,435,500	1,826,006	10,261,506	15,127,278	1,575,000	29,294	-	-
2031-32	5,185,000	1,508,251	6,693,251	15,429,824	1,575,000	-	-	-
2032-33	5,185,000	1,292,851	6,477,851	15,738,420	1,575,000	-	-	-
2033-34	5,185,000	1,099,051	6,284,051	16,053,188	1,575,000	-	-	-
2034-35	5,180,000	905,251	6,085,251	16,374,252	1,575,000	-	-	-
2035-36	5,180,000	748,151	5,928,151	16,701,737	1,575,000	-	-	-
2036-37	5,180,000	590,031	5,770,031	17,035,772	1,575,000	-	-	-
2037-38	3,820,000	431,231	4,251,231	17,376,487	1,575,000	-	-	-
2038-39	3,820,000	316,631	4,136,631	17,724,017	1,575,000	-	-	-
2039-40	2,155,000	202,031	2,357,031	18,078,498	1,575,000	-	-	-
2040-41	2,155,000	134,688	2,289,688	18,440,068	1,575,000	-	-	-
2041-42	2,155,000	67,344	2,222,344	18,808,869	1,575,000	-	-	-
2042-43	-	-	-	19,185,046	1,575,000	-	-	-
2043-44	-	-	-	19,568,747	1,575,000	-	-	-
2044-45	-	-	-	19,960,122	1,575,000	-	-	-
<b>Total</b>	<b>\$101,679,169</b>	<b>\$25,026,315</b>	<b>\$126,705,484</b>	<b>\$332,904,139</b>	<b>\$31,500,000</b>	<b>\$1,037,295</b>	-	-

Sufficient revenues are planned to meet county debt service requirements, with future capacity available to fund additional debt funded projects or shift to a more conservative pay-as-you-go model. The slight decrease in revenues is fully utilizing bond premiums and the debt leveling to meet the spike in debt service in FY24 and FY25.



# Debt Repayment

## County Debt Model – Vehicle Replacement

In addition to funding capital improvements using debt financing, the County began purchasing vehicles in FY22 utilizing installment purchases, or bank loans. This allows the County to replace vehicles at end of life and ensure continuity of critical services provided by Law Enforcement or Emergency Services.

This funding mechanism allows the county to purchase the vehicles and repay the debt over 4 fiscal years. The table below shows the multi-year phase of this funding mechanism. In addition to repaying principal and interest, the county would incur costs to issue the debt.

Fiscal Year	Existing Debt Service	Proposed Debt Service	Total Debt Service	General Fund Transfer
2025-26	1,968,280	1,512,991	3,481,271	6,069,984
2026-27	-	2,766,471	2,766,471	5,100,000
2027-28	-	4,754,683	4,754,683	5,100,000
2028-29	-	5,994,388	5,994,388	5,100,000
2029-30	-	5,721,102	5,721,102	5,100,000
2030-31	-	5,707,327	5,707,327	5,100,000
2031-32	-	4,958,821	4,958,821	5,100,000
2032-33	-	4,958,821	4,958,821	5,100,000

## County Debt Model – Radio Replacement

Guilford County has operated a simulcast 800 MHz trunked public safety radio since 1996, in partnership with the City of Greensboro. The subscriber units (portable and mobile radios) used by the County staff have a useful life of approximately 7-10 years. The radios currently being used are twelve (12) years old (purchased in FY 2011) and have reached end of service life with the vendor. Total radios to be replaced is 1,100. Prior funding was available in the County Building Construction fund for the first year payment.

Fiscal Year	Proposed Debt Service	Total Debt Service	Transfer from County Building Construction Fund	General Fund Transfer
2024-25	-	-	\$2,052,512	-
2025-26	\$1,811,366	\$1,811,366	-	-
2026-27	\$1,811,366	\$1,811,366	-	\$1,751,080
2027-28	\$1,811,366	\$1,811,366	-	\$1,751,080
2028-29	\$1,811,366	\$1,811,366	-	\$1,751,079
2029-30	\$1,811,366	\$1,811,366	-	\$1,751,079

# Debt Repayment

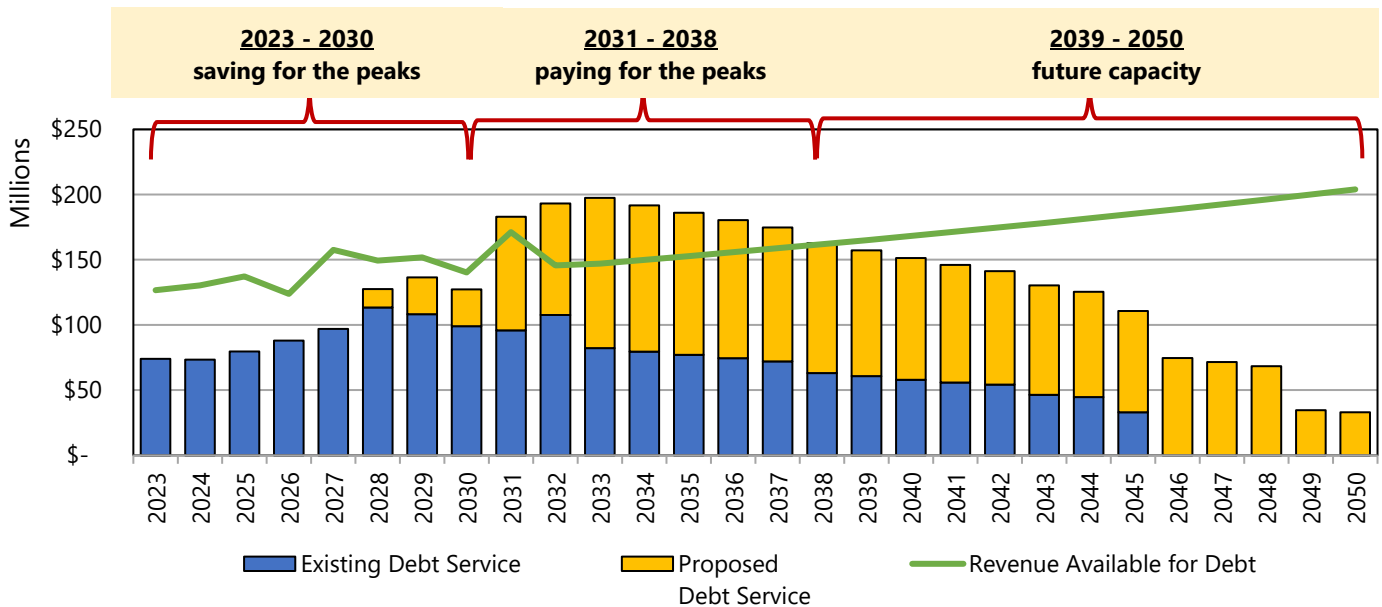
## School Debt Model

This model represents anticipated debt repayment for Guilford County Schools based on current and scheduled bond issuances including the \$300 million and \$1.7 billion in recent school bond referenda. Sufficient revenues are planned to meet existing school capital needs.

- This budget includes an additional **\$47.2 million** in recurring revenue dedicated to school capital needs to meet debt service requirements on the \$1.7 billion school capital referendum approved by voters in 2022.
- In March 2025, the county issued \$570 million of the \$1.7 billion bond referendum, and the FY2026 budget includes \$34 million in bond premium to cover the first-year interest payments.
- \$1.17 billion for remaining school capital is shown in two equally structured issuances. Based on revised cash flows, additional issuances are now anticipated in FY2028, and FY2030.

The table below shows annual debt service payments for all issued debt:

**Annual Debt Repayment  
for Guilford County Schools**



The commitment to set aside the honor school capital funding will provide sufficient funding to meet future spikes in debt service payments, with future capacity available to fund additional debt funded projects or shift to a more conservative pay-as-you-go model.

# Debt Repayment

This budget utilizes \$34.4 million in General Fund transfer to the debt service fund to use a recurring revenue source to develop a structurally balanced budget in the general fund to restore the utilization of fund balance in prior years. This aligns with the bond model principles to limit change in property tax rate to provide predictability and stability for our residents and businesses. The future modeled transfer will need to be restored to continue moving forward with the current plan to issue the remaining \$1.17 billion.

Fiscal Year	Total Requirements			Total Revenues Available							Cumulative Surplus/ (Deficit)
	Current Debt	Proposed Debt	Total Debt Service	Property Tax	Investment Earnings	Restricted Sales Tax	Lottery & ARRA	Est. Bond Premium	Honor School Capital	Total	
2022-23	\$73,884,234	\$0	\$73,884,234	\$38,078,223	\$0	\$27,700,000	\$6,504,430	\$4,258,758	\$50,000,000	\$126,541,411	\$52,657,177
2023-24	73,324,974	0	73,324,974	38,920,000	0	29,000,000	6,496,474	4,717,394	51,100,000	130,233,868	109,566,072
2024-25	79,542,637	14,250,000	93,792,637	32,920,000	4,000,000	31,580,000	6,448,546	24,334,742	52,130,000	151,413,288	167,186,722
<b>Figures above are shown for reference and not in totals</b>											
2025-26	87,858,186	-	87,858,186	-	4,000,000	32,211,600	6,399,627	33,980,345	47,273,000	123,864,572	203,193,109
2026-27	96,869,743	-	96,869,743	39,249,685	-	32,855,832	6,349,620	24,847,054	54,236,052	157,538,243	263,861,608
2027-28	113,315,546	14,125,000	127,440,546	40,034,678	-	33,512,949	6,298,276	14,125,000	55,320,773	149,291,676	285,712,739
2028-29	108,187,029	28,250,000	136,437,029	40,835,372	-	34,183,208	6,245,694	14,125,000	56,427,189	151,816,462	301,092,172
2029-30	99,017,154	28,250,000	127,267,154	41,652,079	-	34,866,872	6,192,123	-	57,555,732	140,266,806	314,091,825
2030-31	95,837,888	87,104,167	182,942,055	42,485,121	-	35,564,209	6,138,056	28,250,000	58,706,847	171,144,233	302,294,003
2031-32	107,582,556	85,534,722	193,117,278	43,334,823	-	36,275,493	6,111,023	-	59,880,984	145,602,323	254,779,048
2032-33	82,096,294	115,354,167	197,450,461	44,201,520	-	37,001,003	4,750,000	-	61,078,604	147,031,127	204,359,714
2033-34	79,407,945	112,215,278	191,623,223	45,085,550	-	37,741,023	4,750,000	-	62,300,176	149,876,749	162,613,240
2034-35	76,940,752	109,076,389	186,017,141	45,987,261	-	38,495,844	4,750,000	-	63,546,179	152,779,284	129,375,383
2035-36	74,458,044	105,937,500	180,395,544	46,907,006	-	39,265,761	4,750,000	-	64,817,103	155,739,870	104,719,708
2036-37	71,980,473	102,798,611	174,779,084	47,845,147	-	40,051,076	4,750,000	-	66,113,445	158,759,667	88,700,291
2037-38	62,989,375	99,659,722	162,649,097	48,802,050	-	40,852,097	4,750,000	-	67,435,714	161,839,861	87,891,054
2038-39	60,706,913	96,520,833	157,227,746	49,778,091	-	41,669,139	4,750,000	-	68,784,428	164,981,658	95,644,966
2039-40	57,869,450	93,381,944	151,251,394	50,773,652	-	42,502,522	4,750,000	-	70,160,116	168,186,291	112,579,863
2040-41	55,695,700	90,243,056	145,938,756	51,789,125	-	43,352,573	4,750,000	-	71,563,319	171,455,017	138,096,124
2041-42	54,155,250	87,104,167	141,259,417	52,824,908	-	44,219,624	4,750,000	-	72,994,585	174,789,117	171,625,824
2042-43	46,264,800	83,965,278	130,230,078	53,881,406	-	45,104,016	4,750,000	-	74,454,477	178,189,899	219,585,646
2043-44	44,598,200	80,826,389	125,424,589	54,959,034	-	46,006,097	4,750,000	-	75,943,566	181,658,697	275,819,755
2044-45	32,931,600	77,687,500	110,619,100	56,058,215	-	46,926,219	4,750,000	-	77,462,438	185,196,871	350,397,526
2045-46	-	74,548,611	74,548,611	57,179,379	-	47,864,743	4,750,000	-	79,011,687	188,805,809	464,654,724
2046-47	-	71,409,722	71,409,722	58,322,967	-	48,822,038	4,750,000	-	80,591,920	192,486,925	585,731,926
2047-48	-	68,270,833	68,270,833	59,489,426	-	49,798,479	4,750,000	-	82,203,759	196,241,663	713,702,756
2048-49	-	34,527,778	34,527,778	60,679,215	-	50,794,448	4,750,000	-	83,847,834	200,071,497	879,246,475
2049-50	-	32,958,333	32,958,333	61,892,799	-	51,810,337	4,750,000	-	85,524,790	203,977,927	1,050,266,069
2050-51	-	-	-	63,130,655	-	52,846,544	4,750,000	-	87,235,286	207,962,485	1,258,228,554
2051-52	-	-	-	64,393,268	-	53,903,475	4,750,000	-	88,979,992	212,026,735	1,470,255,289

# Debt Repayment

## Guilford Technical Community College Debt Model

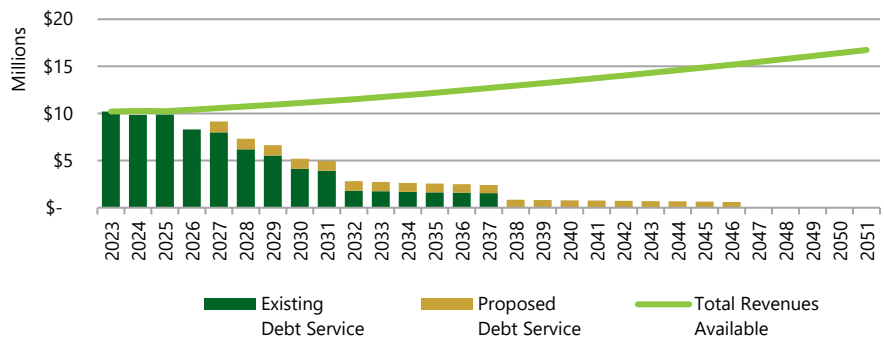
The following are Guilford Technical Community College debt repayment based on current bond issuances and schedules.

- In an April 2024 Budget Work Session, the Board of Commissioners approved \$11.1 million in future debt financing to fund GTCC's Aviation Campus Phase I. The State of North Carolina funded \$25 million to support the project. The County anticipates needing the funds in FY26-FY27.

## Estimated Annual Debt Service Payments

Fiscal Year	Existing and Planned GTCC Debt			Sources of Funds		
	Existing Debt	Proposed Debt	Total Debt Service Requirements	Property Tax (County Funds)	ARRA Subsidy	Total
2026	8,291,443	-	8,291,443	10,210,200	192,403	10,402,603
2027	7,985,462	1,160,000	9,145,462	10,414,404	159,065	10,573,469
2028	6,191,118	1,131,000	7,322,118	10,622,692	124,836	10,747,528
2029	5,534,511	1,102,000	6,636,511	10,835,146	89,781	10,924,927
2030	4,116,584	1,073,000	5,189,584	11,051,849	54,067	11,105,916
2031	3,912,607	1,044,000	4,956,607	11,272,886	18,022	11,290,908
2032	1,798,501	1,015,000	2,813,501	11,498,344	-	11,498,344
2033	1,738,800	986,000	2,724,800	11,728,310	-	11,728,310
2034	1,679,099	957,000	2,636,099	11,962,877	-	11,962,877
2035	1,634,323	928,000	2,562,323	12,202,134	-	12,202,134
2036	1,587,681	899,000	2,486,681	12,446,177	-	12,446,177
2037	1,541,039	870,000	2,411,039	12,695,100	-	12,695,100
2038	-	841,000	841,000	12,949,002	-	12,949,002
2039	-	812,000	812,000	13,207,982	-	13,207,982
2040	-	783,000	783,000	13,472,142	-	13,472,142
2041	-	754,000	754,000	13,741,585	-	13,741,585
2042	-	725,000	725,000	14,016,417	-	14,016,417
2043	-	696,000	696,000	14,296,745	-	14,296,745
2044	-	667,000	667,000	14,582,680	-	14,582,680
2045	-	638,000	638,000	14,874,333	-	14,874,333
2046	-	609,000	609,000	15,171,820	-	15,171,820
2047	-	-	-	15,475,257	-	15,475,257
2048	-	-	-	15,784,762	-	15,784,762
2049	-	-	-	16,100,457	-	16,100,457
2050	-	-	-	16,422,466	-	16,422,466
2051	-	-	-	16,750,915	-	16,750,915
<b>Total</b>	<b>\$46,011,168</b>	<b>\$17,690,000</b>	<b>\$63,701,168</b>	<b>\$343,786,682</b>	<b>\$638,174</b>	<b>\$361,510,789</b>

Sufficient revenues are planned to meet GTCC debt service requirements, with future capacity available to fund additional debt funded projects or shift to a more conservative pay-as-you-go model.



# Debt Repayment

## Debt Policies and Statutory Limitations

### State Limitation on Local Debt

North Carolina General Statute 159-55 requires that the net debt of a county not exceed 8% of the appraised value of property subject to taxation. Net debt includes all authorized (issued and unissued) bonded debt and capital lease obligations, less certain deductions. For the fiscal year ending June 30, 2025, the County's net debt is equal 3.30% of the estimated assessed value of taxable property, below the 8% statutory limit, and its unused debt capacity (the 'Legal Debt Margin') is approximately \$3.5 billion. These are estimated figures.

### Computation of Legal Debt Margin – Fiscal Year Ending June 30, 2025

Estimated appraised property valuation <sup>1</sup>	\$	73,341,405,748
<b>Debt limit (8% of total assessed valuation)</b>	<b>\$</b>	<b>5,867,312,460</b>
Debt applicable to debt limit:		
<i>Bonded debt</i>	\$	1,186,995,000
<i>Bonds authorized, but unissued:</i>	\$	1,130,000,000
<i>Limited obligation bonds</i>	\$	16,845,000
<i>Obligations under capital lease and purchase money     installment contracts</i>	\$	12,559,476
Gross debt	\$	2,346,399,476
Less statutory deductions:		
<i>Refunding bonds authorized, but unissued</i>	\$	0
<i>Amounts held in sinking funds<sup>2</sup></i>	\$	1,262,346
<i>Bonds issued and outstanding for water purposes</i>	\$	98,003
	\$	1,360,349
Net debt applicable to limit	\$	2,345,039,127
<b>As a percentage of total assessed valuation</b>		<b>3.20%</b>
<b>Legal debt margin (Debt Limit less Net Debt)</b>	<b>\$</b>	<b>3,522,273,333</b>

<sup>1</sup> Indicates estimated assessed property valuation per TR-1 Report

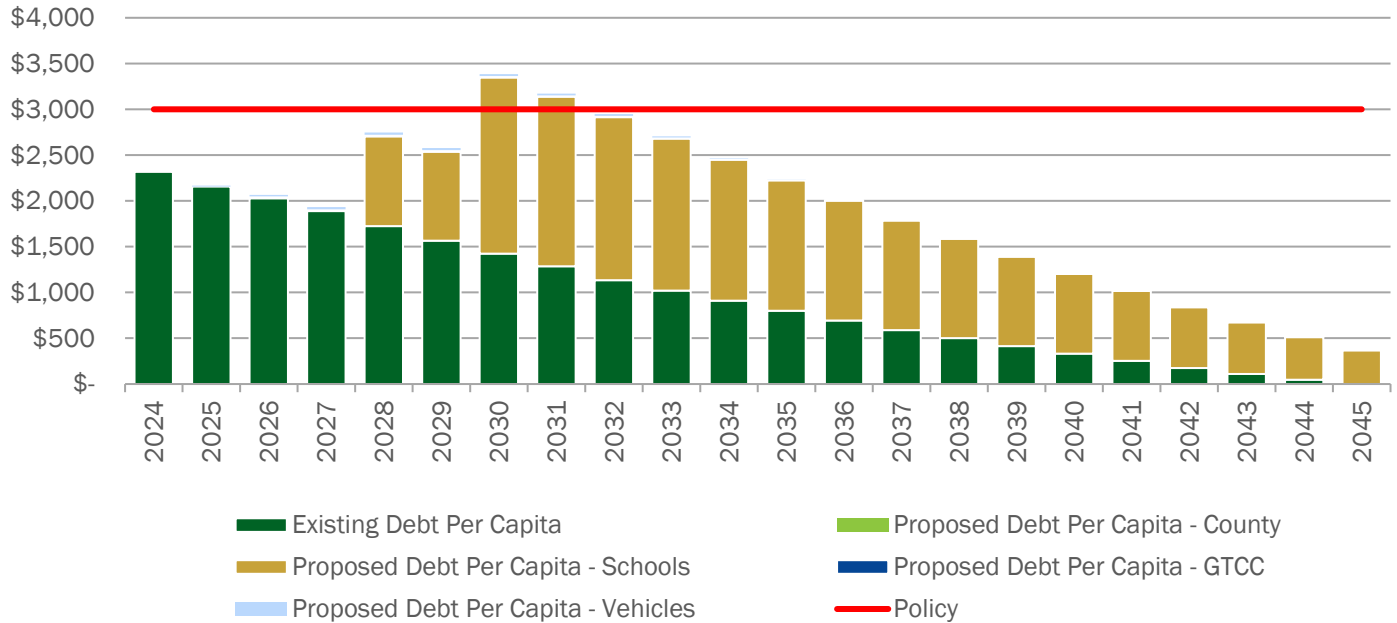
<sup>2</sup> Estimated statement on 4/30/2025

# Debt Repayment

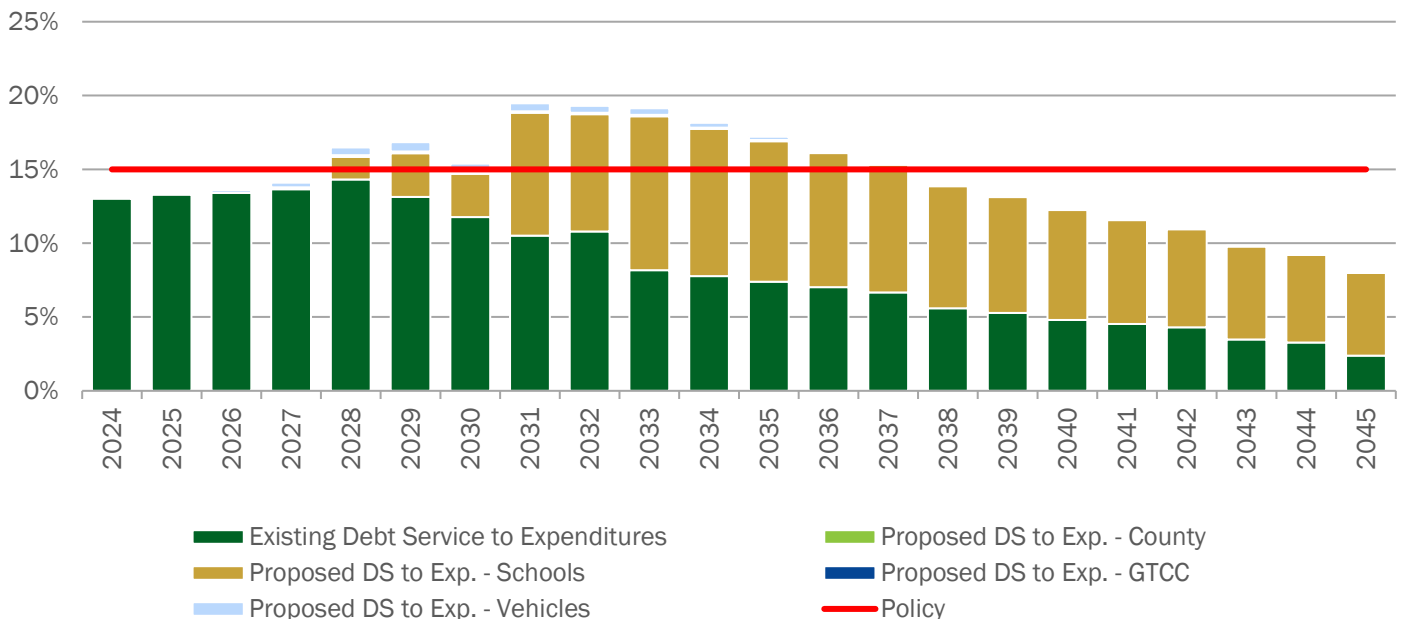
## Local Debt Guidelines

In addition to the statutory limit discussed above, the County guidelines it uses when evaluating debt levels. As a practical matter, these local policies limit outstanding general obligation debt to a level far below that of the legal debt limit. The County considers the following internal guidelines when evaluating how much and when to issue additional debt.

**Debt per Capita.** Local policy is \$3,000 per capita.

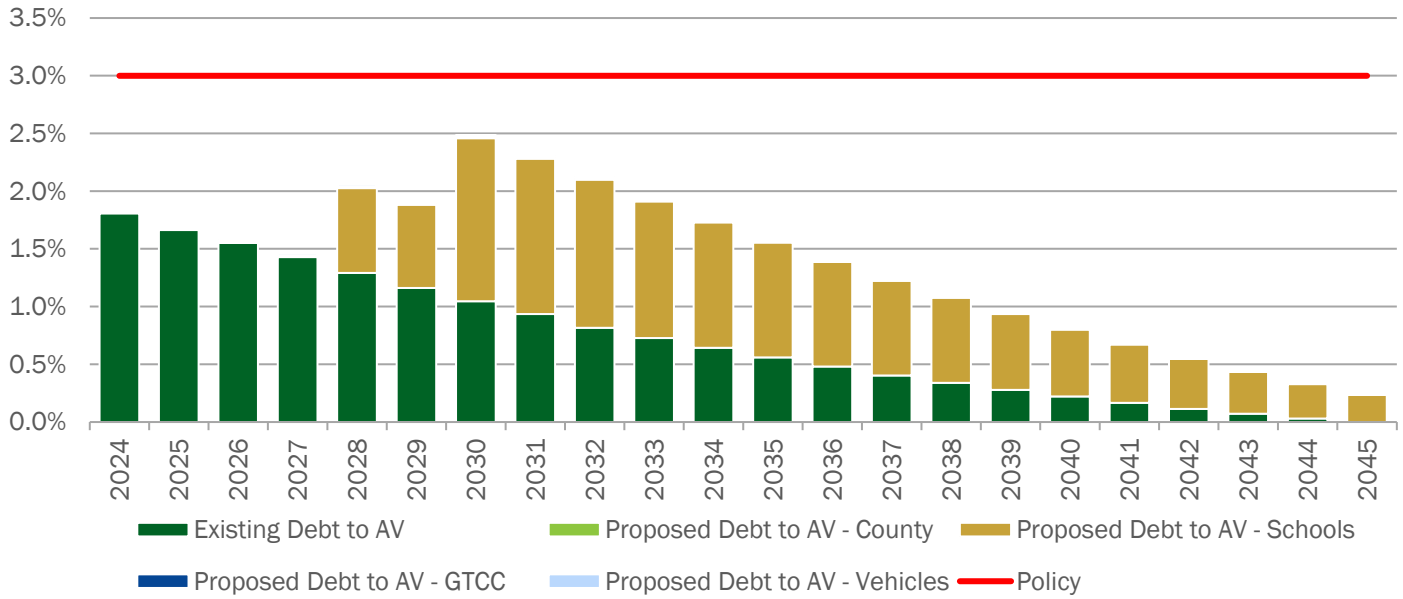


**Debt Service to General Fund Expenditures:** Local policy is 15% of General Fund expenditures (minus transfers to other funds).



# Debt Repayment

**Debt to Assessed Value.** Local policy is 3% of the county's assessed property value.



- Assumptions:**
- Assumed population growth of 1.00% per year.
  - Assumed General Fund expenditure growth of 3.00% per year.
  - Assumed Assessed Value growth of 2.00% per year.

# ARPA Enabled Projects

The ARPA Enabled Fund was adopted with the Fiscal Year 2025 Budget. ARPA Enabled projects are programs or activities funded by County general funds made available through use of ARPA Revenue Replacement funds. According to the Final Rule issued by the U.S. Treasury, revenue replacement funds may be spent on the provision of government services, which can include general fund expenditures, operating expenditures, and administrative costs, among a broad range of spending authorities. The total ARPA SLFRF allocation was \$104 million with \$47.6 million of the allocation reflected as ARPA enabled projects.

## Budget Summary

	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2026 Adopted
<b>EXPENSES</b>				
Personnel	\$172,857	\$1,599,308	\$943,996	\$2,678,847
Operating	2,258,766	39,499,671	40,804,917	14,902,581
Human Services Assistance	-	-	2,000	-
Capital Outlay	3,417,188	39,000	178,052	130,759
<b>Total Expense</b>	<b>\$5,848,811</b>	<b>\$41,137,979</b>	<b>\$41,928,965</b>	<b>\$17,712,187</b>
<b>REVENUE</b>				
Appropriated Fund Balance (ARPA Enabled)	-	\$41,137,979	\$41,137,979	\$17,712,187
Transfer from Other Funds	47,641,859	-	225,693	-
<b>Total Revenue</b>	<b>\$47,641,859</b>	<b>\$41,137,979</b>	<b>\$41,928,965</b>	<b>\$17,712,187</b>

Full-Time Positions	FY2024 Amended	FY2025 Adopted	FY2025 Amended	FY2026 Adopted
# Full-Time Equivalent positions (FTEs)	7	7	5	5

Additional information on ARPA project status updates and financial information, including past federal reports, can be found here: <https://www.guilfordcountync.gov/government/countywide-programs-and-initiatives/american-rescue-plan-act-arpa>

## Fiscal Year 2026 Budget Discussion

- Two Food Security positions were moved mid-year from the ARPA Enabled Fund to the Community Development Fund to align with reporting requirements. For more information, see agenda item 2024-489 from November 21, 2024.

# ARPA Enabled Projects

## Strategic Plan Alignment

In addition to ARPA supported projects shown on department pages, additional ARPA investments supported the following strategic initiatives. Note, some of these items are supported through ARPA Enabled funding, while additional projects may be supported through ARPA funding in the Community Development Fund.

Service Area	Goal	Initiative
<b>Successful People</b>	Goal 1: Ensure our social, physical, and behavioral health services are coordinated, easily accessed, and effective.	1.5 - Support the Windsor Chavis Nocho Community Center
		1.6 - The Bridge
	Goal 2: Promote and enhance the health of our residents and community.	2.4 - Triad Food Pantry
	Goal 3: Ensure safety and promote self sufficiency and permanency in the lives of adults, children, and families.	3.10 - Tomorrow's Titans
		3.11 - Out of School Time (OST) Social and Emotional Learning Program
<b>Strong Community</b>	Goal 2: Work with stakeholders to support a continuum of safe, adequate, and stable housing.	2.3 - Provide funding to Servant Center for Medical Respite building
		2.4 - Support Eviction Mediation, Landlord Engagement & Tenant Education Programs
		2.5 - Provide funding support for High Point Area Day Shelter
	Goal 3: Expand and diversify the local and regional economies and create quality jobs that provide opportunities for all residents.	3.3 - One-Time support for The Steelhouse
		3.4 - One-Time support for Expanding Sustainable Impact at The Forge
		3.5 - One-Time support for Emerging Talent Career & Professional Development with Action Greensboro
	Goal 4: Enhance residents' quality of life through vibrant recreational, cultural, and entertainment opportunities.	4.1 - Support the New Creative Investment - United Arts Council of Greater Greensboro
		4.2 - Support One-Time Funding for Washington Street Enhancement Project: D-UP
		4.3 - Support One-Time Funding for Jamestown Sidewalk Project
		4.4 - Jamestown Parks Accessibility

# ARPA Enabled Projects

<b>Strong Community</b>	Goal 4: Enhance residents' quality of life through vibrant recreational, cultural, and entertainment opportunities.	4.5 - Support One-Time Funding for Summerfield Bandera Farms Park
		4.6 - Support One-Time Funding for Oak Ridge Town Park
		4.7 - Support One-Time Funding for Sedalia Community Park and Sidewalk Project
	Goal 5: Ensure safe, secure, and clean environments through responsible growth, development, and management.	5.1 - Support Town Water/Sewer Initiatives: Jamestown Stormwater
		5.2 - Support Town Water/Sewer Initiatives: Gibsonville Highway 61 Water Connector
		5.3 - Support Town Water/Sewer Initiatives: Gibsonville Water Tank
		5.4 - Support Town Water/Sewer Initiatives: Oak Ridge Water Infrastructure
		5.5 - Support Town Water/Sewer Initiatives: Pleasant Garden Water/Sewer Infrastructure
		5.6 - Support Town Water/Sewer Initiatives: Stokesdale Water System
		5.7 - Support Town Water/Sewer Initiatives: Summerfield Water Infrastructure

# ARPA Enabled Projects

The current ARPA enabled projects are as follows:

Project	Description	Allocated Amount	Remaining Budget
<b>Homelessness Taskforce</b>	Supports an interagency taskforce charged with identifying and enacting initiatives to address housing instability and other issues leading to experiences of homelessness in Guilford County. The Homelessness Taskforce includes partnerships with local organizations including Partners Ending Homelessness, YWCA, Salvation Army, West End Ministries, Room at the Inn, The Servant Center, Tiny House Community, Family Services of the Piedmont, Interactive Resource Center, Welfare Reform Liaison Project, and the Center for Hope and Healing.	\$8,400,000	\$2,272,718
<b>Transportation Initiatives</b>	Is a collaborative stakeholder group with county-wide representatives committed to ongoing collaboration and movement towards a collective vision for transportation in Guilford County. Funding will support promising initiatives that advance the shared vision and better connect residents, especially those most in need, to jobs, human services, and care.	\$1,000,000	\$520,276
<b>Integrated Service Delivery</b>	Supports the development of an integrated data system to support care coordination across the County government and with community partners. The system will improve referrals, access, and engagement processes with clients to improve health of vulnerable County residents.	\$10,000,000	\$9,247,780
<b>Broadband Initiatives</b>	Funding has been set aside to address needs and strategies identified in the Broadband Gaps & Needs Infrastructure Analysis.	\$282,919	\$282,919
<b>Infant Mortality</b>	Supports a collective action movement of lowering infant mortality rates in Guilford County. Efforts include building partnerships, community engagement, a Health Ambassador program to share health information across networks, and training for maternal health stakeholders.	\$85,000	\$8,900
<b>Women's Recovery Housing</b>	There are currently no treatment programs in Guilford County that provide residential substance use treatment services for pregnant or parenting women. Guilford County Board of Commissioner Planning Committee on Women with Children Residential Recovery Services and a broad range of community stakeholders are working to formalize a program and facility design to provide this needed service in our community at Gibson Park in High Point.	\$3,000,000	\$3,000,000
<b>Transitional Therapeutic Foster Care</b>	Supports therapeutic services for foster youth who are experiencing persistent mental illness, with the goal of improving placement stability while awaiting the transition to higher levels of care.	\$1,500,000	\$1,500,000
<b>Food Security</b>	Aims to develop a county-wide plan for Food Security, coordinating data sharing and communication to align resources, and improve communication between agencies in Guilford County.	\$439,581	\$322,553

# ARPA Enabled Projects

Project	Description	Allocated Amount	Remaining Budget
<b>Windsor Chavis Nocho Community</b>	Project supports the City of Greensboro's Windsor Chavis Nocho Community Complex which will be a unique, "one-stop" facility and destination that merges and offers residents convenient and equitable access to recreation, health/wellness, library, and other government supportive services. The facility will provide Guilford County core eligibility services and other programming.	\$15,000,000	\$0
<b>Pleasant Garden Water and Sewer</b>	Supports the development of Phase 1 of the Pleasant Garden Business District water and sewer infrastructure project. The water system will connect to the Greensboro water system at Ritters Lake Rd and Spur Rd. This proposed system will provide 3000 GPM light industrial fire flow and 1 MGD total water demand distributed evenly across economic development sites in the district.	\$5,500,000	\$0
<b>The Bridge</b>	Projects increase access to recreation, health and wellness, workforce development and other community services to improve the quality of life of Guilford County residents.	\$2,000,000	\$0
<b>EMT and Paramedic Academy</b>	Provides funding for EMT and Paramedic Academy to hire and train employees, increase workforce diversity and increase prehospital providers at both EMT and Paramedic level.	\$393,053	\$287,041
<b>Legal Support Center</b>	The Legal Support Center is intended serve as resource hubs for self-represented litigants. These centers offer navigators who share information on how the court system works, provide access to and support with completing legal paperwork, and offer referrals to legal assistance and other agencies that can assist these litigants with their cases.	\$270,000	\$270,000

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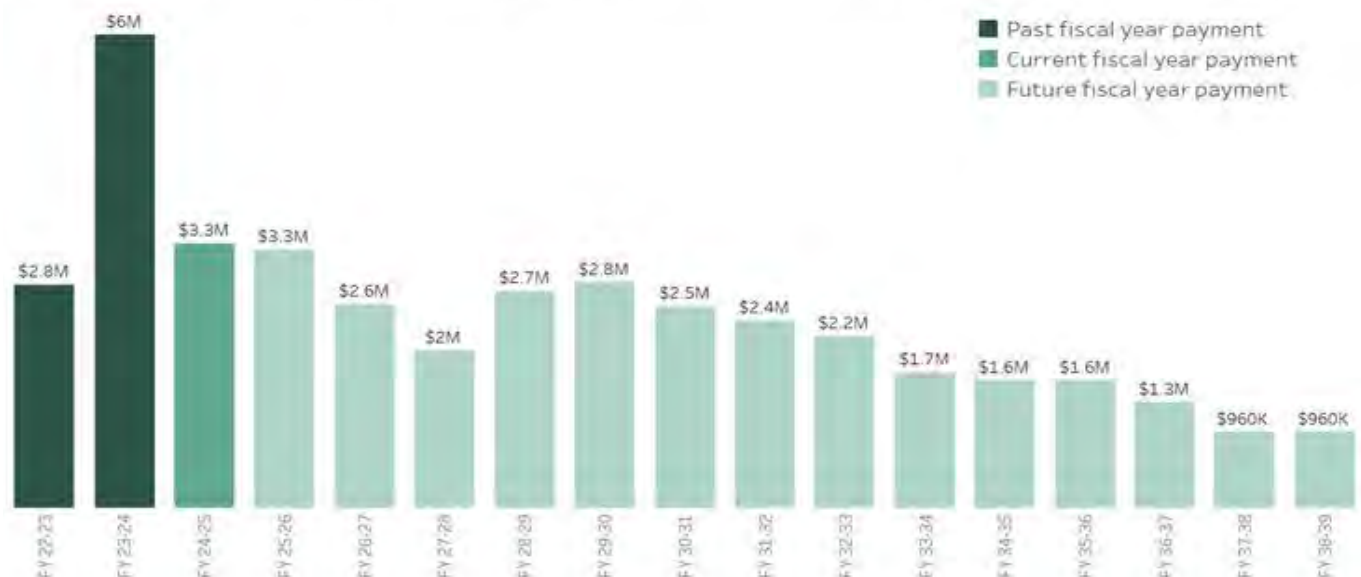
# Opioid Settlement Fund

Guilford County will receive approximately \$40.7 million over an 18-year period from FY2023 to FY2039 as part of a historic \$26 billion national settlement addressing the opioid epidemic. This funding presents a pivotal opportunity to enhance the county's efforts in combating the opioid crisis, which has profoundly impacted our community.

North Carolina announced the first \$26 billion national settlement agreement with the three largest drug distributors, plus the drug maker Johnson & Johnson (J&J) in July 2021. Two additional sets of settlements with pharmacies and other companies totaling \$22 billion together were announced in 2023 and 2024. All settlement proceeds will be distributed over an 18-year period from FY 2022 to FY 2039.

The State of North Carolina has established a Memorandum of Agreement (NC MOA) for distribution and use of settlement funds. Guilford County signed on to this MOA in June 2021 when the first wave of settlement agreements was being finalized, and the MOA continues to apply to following settlements. Guilford County's estimated payment distributions can be accessed on the [state's dashboard](#) and are referenced below.

Guilford County is receiving \$40,750,701 in opioid settlement funds from 2022 through 2038.



## What the County is Doing with the Funds:

The county's approach to utilizing these funds is guided by the North Carolina Memorandum of Agreement (MOA), which requires that expenditures are directed toward identified opioid remediation activities. To this end, Guilford County has established a special revenue fund dedicated to receiving and accounting for opioid settlement funds, as mandated by the MOA.

The county can only use settlement funds to address issues arising from or related to the opioid crisis including to assist with the treatment, recovery, and support of our residents with substance use disorder. All uses of funds must be specifically authorized by the Board of Commissioners, and the outcomes of the funded programs and activities are reported to the state annually.

# Opioid Settlement Fund

To ensure that the use of funds is based on actual needs and interests of the community, Guilford County created a drug and injury prevention manager to serve as a coordinator for opioid settlement planning and engagement work and hired a consultant to conduct a collaborative strategic planning process with the community. The Board of Commissioners approved the recommendations from the strategic plan and staff began to implement these recommendations in July 2024. The county must conduct a new collaborative strategic planning process every four (4) years to continue to fund certain recommendations.

Initial investments have already been made, including funding for additional addiction recovery beds at Daymark’s Gibson Park facility, addressing the critical need for long-term residential treatment options. These efforts represent the county’s commitment to utilizing the settlement funds to make a tangible difference in the lives of those affected by the opioid crisis. Through careful planning, community involvement, and a steadfast commitment to addressing the opioid epidemic, Guilford County aims to use the Opioid Settlement Fund to foster a healthier, safer community for all residents.

## Strategic Plan Alignment

Service Area	Goal	Initiative
Successful People	Goal 1: Ensure our social, physical, and behavioral health services are coordinated, easily accessed, and effective	1.2 - Develop & Implement Opioid Response Strategic Plan
	Goal 3: Ensure safety and promote self-sufficiency and permanency in the lives of adults, children, and families	4.1 - Develop Residential Recovery Programs: Lees Chapel & Gibson Park
		4.2 - Develop Residential Recovery Programs for Women and Children

## Strategy Overview – by Initiative

	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2026 Adopted
Opioid Taskforce Coordinator	116,577	145,000	145,000	149,350
Naloxone Distribution	48,500	100,000	100,000	100,000
Gibson Park MAT	287,522	100,000	540,000	552,612
Gibson Longterm Beds	-	540,000	539,075	557,942
GCSTOP Response	-	-	636,000	636,000
MAT Induction EMS	-	-	300,000	309,000
Opioid Outreach & Education	-	-	284,000	292,520
Opioid Syringe Services	-	-	91,000	91,000
Opioid Data Support	-	-	300,000	-
Other Community Response Needs	-	-	-	100,000
Opioid Transportation Services	-	-	25,000	-
Pregnant & Parenting Recovery	-	-	377,045	-
Opioid Strategic Planning	94,917	-	-	-
Lee's Chapel Facility Design	535,547	-	4,814,472	-
	<b>\$1,083,062</b>	<b>\$885,000</b>	<b>\$8,151,592</b>	<b>\$2,788,424</b>

# Opioid Settlement Fund

## Budget Summary

	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2026 Adopted	vs. FY2025 Adopt (%)
<b>Revenues</b>	<b>\$1,083,062</b>	<b>\$885,000</b>	<b>\$8,151,592</b>	<b>\$2,788,424</b>	<b>215%</b>
Federal/State Funds	1,083,062	885,000	8,151,592	2,788,424	215%
Other Revenues	-	-	-	-	-
Approp. Fund Balance	-	-	-	-	-
<b>Expenses</b>	<b>\$1,083,062</b>	<b>\$885,000</b>	<b>\$8,151,592</b>	<b>\$2,788,424</b>	<b>215%</b>
Personnel	115,952	117,202	475,187	472,714	303%
Operating	481,020	767,798	2,836,933	2,315,710	202%
Capital Outlay	49,000	-	-	-	-
Human Services Assistance	-	-	25,000	-	-
Transfers Out & Other	437,090	-	4,814,472	-	-

	FY2024 Amended	FY2025 Adopted	FY2025 Amended	FY2026 Adopted	vs. FY2025 Adopt
# of Full-Time Equivalent Positions (FTEs)	1	1	5	5	4

## Fiscal Year 2026 Budget Discussion

- The budget continues existing Board of Commissioners approved strategies to address the opioid crisis according to the plan and schedule previously provided to the Board. The spending resolutions on the subsequent pages provides additional information.
- Four (4) positions were added mid-year including two (2) Community Paramedic, one (1) Community Health Educator, and one (1) Peer Support Specialist.

**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”) and the Supplemental Agreement for Additional Funds from Additional Settlements of Opioid Litigation (“SAAF”);

**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 and SAAF, 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: \$149,350
  - e. Period of time during which expenditure may take place:
    - July 1, 2025 through June 30, 2026
  - 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, 2025 through June 30, 2026

- 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 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 2 – Evidence-Based Addiction Treatment
  - d. Amount authorized for this strategy: \$552,612
  - e. Period of time during which expenditure may take place:  
July 1, 2025 through June 30, 2026
  - 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: \$557,942
  - e. Period of time during which expenditure may take place:  
July 1, 2025 through June 30, 2026
  - 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, 2025 through June 30, 2026
  - 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: \$309,000
  - e. Period of time during which expenditure may take place:  
July 1, 2025 through June 30, 2026
  - 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: \$292,520
  - e. Period of time during which expenditure may take place:  
July 1, 2025 through June 30, 2026
  - f. Description of the program, project, or activity: Funding for two community education and peer support positions 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, 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, 2025 through June 30, 2026
  - 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 Survivor’s Union Harm Reduction 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, 2025 through June 30, 2026
  - f. Description of the program, project, or activity: Funding for NC Survivor’s Union Harm Reduction clinic that provides medication-assisted and other related evidence-based harm reduction services to patients in the community.

g. Provider: Guilford County

The total dollar amount of Opioid Settlement Funds appropriated across the above named and authorized strategies is \$2,788,424.

Adopted this the 19th day of June, 2025.

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

ATTEST:

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Robin Keller, Clerk to the Board

**COUNTY SEAL**

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# Rural Fire Districts Fund

## Background

The County is responsible for ensuring fire protection in rural areas of the County. To achieve this, Guilford County contracts individually with fire districts or municipalities to provide fire protection services. County Service Districts are established with taxing authority to generate the revenues necessary to provide fire services within these districts. The County collects and distributes property, motor vehicle, and sales tax on behalf of each district. This occurs on a cash basis meaning what the County collects is then distributed to the districts, up to the adopted budget for each district. Districts receive 100% of collected revenues, but these revenues could be spread over two fiscal years to comply with the Local Government Fiscal Control Act. The Board of County Commissioners sets the tax rate for each fire district.

In addition to fire services taxes, fire protection services affect all property owners through the pricing of residential or commercial property insurance. The NC Department of Insurance, Office of State Fire Marshal (OSFM) rates areas on the Public Protection Classification (PPC) program, which “recognizes the efforts of communities to provide fire protection services for citizens and property owners” (Source: [OSFM, NC Department of Insurance](#)). In turn, insurance utilizes this information as an input to determining insurance premiums. Ratings range from 1 (best) to 10 (lowest). Guilford County requires all rural fire departments to maintain a rating of 7 or better, per contractual agreements with the County. In general, a \$300,000 property could save up to \$500 per year in insurance premiums under a Class 4 rating, compared to a Class 10 rating. That same property, with a hypothetical fire service tax rate of 10.00 cents per \$100 of assessed valuation, would receive a \$300 fire tax bill.

## FY2026 Budget

	FY2024 Actuals	FY2025 Adopted	FY2025 Amended	FY2026 Adopted	vs. FY2025 Adopt (%)
<b>Revenues</b>	<b>\$29,254,758</b>	<b>\$35,229,761</b>	<b>\$35,229,761</b>	<b>\$35,225,436</b>	<b>0%</b>
Ad Valorem Taxes	23,119,929	26,554,425	26,463,425	29,458,273	11%
Other Revenues	18,266	-	-	-	-
Approp. Fund Balance	-	2,773,336	2,864,336	-	(100%)
Sales Tax	6,116,563	5,902,000	5,902,000	5,767,163	(2%)
					-
<b>Expenses</b>	<b>\$31,195,724</b>	<b>\$35,229,761</b>	<b>\$35,229,761</b>	<b>\$35,225,436</b>	<b>0%</b>
Operating	31,195,724	35,229,761	35,229,761	35,225,436	0%

# Rural Fire Districts Fund

## Fiscal Year 2026 Highlights

This budget supports creating structural alignment for district budgets through a multi-year budget forecast, alignment of revenues with actual values in districts, and seeks to ensure recurring revenues are paying for recurring expenses. 14 districts requested a tax rate change. 13 of these requested changes were tax rate increase. Major drivers in requested tax rates included:

- **Structural Balance** – Districts have worked to create a structurally balanced budget, meaning generating enough revenues to pay for recurring expenses. Multiple districts were utilizing the prior year residuals distributed by the County for recurring expenses or identified assessed values were aligned to actual values within the district.
- **Personnel** – Districts continue to struggle to attract and retain volunteers, resulting in the need to hire more full-time positions. Additionally, due to increasing wage rates for public safety positions in surrounding jurisdictions, districts continue to seek ways to retain and attract staff.
- **Operating** – the cost of supplies and personal protective equipment continues to increase, driven by inflationary pressure and increased costs of goods.
- **Capital Outlay** – the cost of a fire apparatus has increased from \$500,000 to over \$900,000 over the last few years, with an almost 3-year delivery window. To continue replacing equipment, districts are beginning to set aside funding to limit future tax rate impacts. Almost all districts adequately set aside funding in prior years to pay for upcoming radio replacements.

# Rural Fire Districts Fund

District	FY25 Tax Rate	Fire Districts Requested Tax Rate			Delta	Impact to Median Value Homeowner (per Month)
		Structural Balance	Addtl. Oper. + Enhancements	Requested Total		
Alamance FPSD	15.55	3.34	3.13	22.02	+ 6.47	\$9.65
Climax FPSD	17.63	1.61	2.25	21.49	+ 3.86	\$4.03
Colfax FPSD	13.59	-	-	13.59	+ 0.00	\$0.00
High Point: Deep River No. 18 FPSD	12.41	0.06	2.53	15.00	+ 2.59	\$3.33
Fire Protection Service Dist. No 1 FPSD	15.00	-	-	15.00	+ 0.00	\$0.00
Friedens No. 28 FPSD	15.90	6.86	3.91	26.67	+ 10.77	\$13.93
Gibsonville FPD	7.74	-	-	7.74	+ 0.00	\$0.00
Guil-Rand FPSD	14.66	-	-	14.66	+ 0.00	\$0.00
Julian FPSD	12.14	-	-	12.14	+ 0.00	\$0.00
Kimesville FPD	8.90	-	3.7	12.60	+ 3.70	\$3.40
McLeansville FPSD	16.50	-	-	16.50	+ 0.00	\$0.00
Mt Hope FPSD	8.00	1.16	2.84	12.00	+ 4.00	\$5.78
Northeast FPSD	15.99	1.02	0.76	17.77	+ 1.78	\$2.54
Oak Ridge FPSD	12.27	-	-	12.27	+ 0.00	\$0.00
Pinecroft Sedgefield FPSD	13.72	2.26	0.74	16.72	+ 3.00	\$4.29
Pleasant Garden FPSD	16.88	0.57	4.04	21.49	+ 4.61	\$5.81
Rankin No. 13 FPSD	16.00	-	-	16.00	+ 0.00	\$0.00
Southeast FPSD	15.75	-	-	15.75	+ 0.00	\$0.00
Stokesdale FPD	12.50	-	-	12.50	+ 0.00	\$0.00
Summerfield FPSD	13.10	0.37	1.53	15.00	+ 1.90	\$5.66
Whitsett FPSD	9.27	-	-	9.27	+ 0.00	\$0.00
Greensboro: Guilford College FPD*	10.00	-	(10.00)	-	(10.00)	\$0.00
Greensboro: Guilford College FPSD*	5.00	-	11.00	16.00	+ 11.00	\$22.06
Greensboro: PTIA FPSD*	4.95	-	11.05	16.00	+ 11.05	\$6.91
Greensboro District 14 FPSD	9.82	-	2.18	12.00	+ 2.18	\$2.71

# Rural Fire Districts Fund

District	FY2025 Adopted Tax Rate	FY2026 Requested Tax Rate by District	Justification
Alamance	15.55	22.02	Increase creates structural balance, so recurring revenues meet recurring expenses. Supports salary and merit adjustments and increase to vehicle fund.
Climax	17.63	21.49	Increase creates structural balance, so recurring revenues meet recurring expenses. Merger costs associated with Climax moving into the retirement system, and salary adjustments between districts. Includes 3 new positions.
Fire District 28 (Frieden's)	15.90	26.67	Increase creates structural balance, so recurring revenues meet recurring expenses. Creates a set-aside for vehicle replacement and capital fund.
Kimesville	8.90	12.60	Funding to support increased operating costs and increase annual funding for capital improvements.
Mt. Hope	8.00	12.00	Increase creates structural balance, so recurring revenues meet recurring expenses. Increases to support increased operating costs and increase annual capital fund contributions.
Northeast	15.99	17.77	Increase creates structural balance, so recurring revenues meet recurring expenses. Increase covers salary and merit increases, additional funding for equipment and addition of 1 position.
Pinecroft-Sedgefield	13.72	16.72	Increase creates structural balance, so recurring revenues meet recurring expenses. Increase supports salary adjustments to implement a compensation study and increased operational expenses.
Pleasant Garden	16.88	21.49	Increase creates structural balance, so recurring revenues meet recurring expenses. Merger costs associated with Climax moving into the retirement system, and salary adjustments between districts. Includes 3 new positions.
Summerfield	13.10	15.00	Increase creates structural balance, so recurring revenues meet recurring expenses. Increase support salary adjustments and addition of 3 positions.
High Point: Deep River No.18	12.41	15.00	Increased costs to operate, including personnel and capital equipment.
Greensboro: Fire District 14	9.82	12.00	Increased costs to operate, including personnel and capital equipment.
Greensboro: Guilford College FPD	10.00	0.00	Removal as combining Rate in Guilford College FPSD
Greensboro: Guilford College FPSD	5.00	16.00	Adding prior FPD rate + increased costs to operate, including personnel and capital equipment.
Greensboro: PTIA FPSD	4.95	16.00	Adding prior FPD rate + increased costs to operate, including personnel and capital equipment.

# Rural Fire Districts Fund

## Expense by District

	FY2024 Actuals	FY2025 Adopted	FY2025 Amended	FY2026 Adopted	vs. FY2025 Adopt (%)
Alamance FPD	\$187,128	\$72,126	\$72,126	\$0	(100%)
Alamance FPSD	2,661,806	3,033,967	3,033,967	3,513,330	16%
Climax FPD	20,137	-	-	-	-
Climax FPSD	315,038	322,213	322,213	349,000	8%
Colfax FPD	113,432	2,373	2,373	-	(100%)
Colfax FPSD	1,140,375	1,154,211	1,154,211	1,103,000	(4%)
Deep River No. 18 FPD	41,697	-	-	-	-
Deep River No. 18 FPSD	388,481	467,243	467,243	475,768	2%
Fire Prot Service Dist No. 1	60,749	64,021	64,021	57,000	(11%)
Friedens No. 28 FPD	29,491	2,786	2,786	-	(100%)
Friedens No. 28 FPSD	378,368	485,631	485,631	657,375	35%
Gibsonville FPD	19,271	19,774	19,774	15,000	(24%)
Guilford College FPD	570,006	630,919	630,919	-	(100%)
Guilford College FPSD	39,579	93,122	93,122	220,961	137%
Guil-Rand FPD		30,049	30,049	-	(100%)
Guil-Rand FPSD	308,116	350,167	350,167	310,000	(11%)
Julian Volunteer FPD	5,433	12,568	12,568	-	(100%)
Julian Volunteer FPSD	112,273	123,890	123,890	116,000	(6%)
Kimesville FPD	151,357	165,062	165,062	193,638	17%
McLeansville FPD	175,000	90,994	90,994	-	(100%)
McLeansville FPSD	2,001,328	2,342,175	2,342,175	2,166,000	(8%)
Mt Hope Com FPD	100,096	63,200	124,200	-	(100%)
Mt Hope Com FPSD	1,126,805	1,241,023	1,180,023	1,609,000	30%
No. 14 FPD	57,516	-	-	-	-
No. 14 FPSD	288,398	327,966	327,966	342,342	4%
Northeast FPD	195,763	-	91,000	-	-
Northeast FPSD	2,147,377	2,495,685	2,404,685	2,620,362	5%
Oak Ridge FPD	130,334	187,471	187,471	-	(100%)
Oak Ridge FPSD	2,487,268	3,227,398	3,227,398	3,231,000	0%
Pinecroft-Sedgefield FPD	156,816	300,301	300,301	-	(100%)
Pinecroft-Sedgefield FPSD	3,589,605	3,996,404	3,996,404	4,270,000	7%
Pleasant Garden FPD	69,343	89,349	89,349	-	(100%)
Pleasant Garden FPSD	1,429,804	1,930,348	1,930,348	2,172,687	13%
PTIA FPSD	205,451	325,183	325,183	696,072	114%
Rankin No. 13 FPD	151,012	32,786	32,786	-	(100%)
Rankin No. 13 FPSD	2,137,253	2,893,858	2,893,858	2,616,000	(10%)
Southeast FPD	54,204	18,509	18,509	-	(100%)
Southeast FPSD	345,227	418,833	418,833	402,000	(4%)
Stokesdale FPD	1,533,196	1,876,475	1,876,475	1,819,000	(3%)
Summerfield FPD	487,060	51,927	51,927	-	(100%)
Summerfield FPSD	4,492,730	4,939,386	4,939,386	4,966,901	1%
Whitsett FPD	135,045	-	-	-	-
Whitsett FPSD	1,156,356	1,350,368	1,350,368	1,303,000	(4%)
	<b>\$31,195,724</b>	<b>\$35,229,761</b>	<b>\$35,229,761</b>	<b>\$35,225,436</b>	<b>0%</b>

# Rural Fire Districts Fund

## Revenue by Source

FY2026 Revenue by District	Property Tax	Motor Vehicle	Sales Tax	Total Revenue
Alamance FPD	\$-	\$-	\$-	-
Alamance FPSD	2,632,330	379,000	502,000	3,513,330
Climax FPD	-	-	-	-
Climax FPSD	257,000	36,000	56,000	349,000
Colfax FPD	-	-	-	-
Colfax FPSD	777,000	114,000	212,000	1,103,000
Deep River No. 18 FPD	-	-	-	-
Deep River No. 18 FPSD	363,768	32,000	80,000	475,768
Fire Prot Service Dist No. 1 (Horneytown)	41,000	5,000	11,000	57,000
Friedens No. 28 FPD	-	-	-	-
Friedens No. 28 FPSD	535,375	55,000	67,000	657,375
Gibsonville FPD	11,000	1,000	3,000	15,000
Guilford College FPD	-	-	-	-
Guilford College FPSD	95,961	5,000	120,000	220,961
Guil-Rand FPD	-	-	-	-
Guil-Rand FPSD	226,000	26,000	58,000	310,000
Julian Volunteer FPD	-	-	-	-
Julian Volunteer FPSD	85,000	10,000	21,000	116,000
Kimesville FPD	149,819	20,000	23,819	193,638
McLeansville FPD	-	-	-	-
McLeansville FPSD	1,579,000	183,000	404,000	2,166,000
Mt Hope Com FPD	-	-	-	-
Mt Hope FPSD	1,295,000	91,000	223,000	1,609,000
No. 14 FPD	-	-	-	-
No. 14 FPSD	250,342	36,000	56,000	342,342
Northeast FPD	-	-	-	-
Northeast FPSD	1,951,181	231,181	438,000	2,620,362
Oak Ridge FPD	-	-	-	-
Oak Ridge FPSD	2,470,000	231,000	530,000	3,231,000
Pinecroft-Sedgefield FPD	-	-	-	-
Pinecroft-Sedgefield FPSD	3,171,000	404,000	695,000	4,270,000
Pleasant Garden FPD	-	-	-	-
Pleasant Garden FPSD	1,687,343	175,000	310,344	2,172,687
PTIA FPSD	633,072	16,000	47,000	696,072
Rankin No. 13 FPD	-	-	-	-
Rankin No. 13 FPSD	1,953,000	208,000	455,000	2,616,000
Southeast FPD	-	-	-	-
Southeast FPSD	291,000	37,000	74,000	402,000
Stokesdale FPD	1,396,000	114,000	309,000	1,819,000
Summerfield FPD	-	-	-	-
Summerfield FPSD	3,731,000	405,901	830,000	4,966,901
Whitsett FPD	-	-	-	-
Whitsett FPSD	993,000	68,000	242,000	1,303,000
	<b>\$26,575,191</b>	<b>\$2,883,082</b>	<b>\$5,767,163</b>	<b>\$35,225,436</b>

# Other Annual Funds

The County maintains additional annual funds outlined below:

- **Representative Payee Fund** - Accounts for funds collected under the Social Security Administration’s Representative Payee Program for the benefit of specified clients being served by the County
  
- **Fines & Forfeitures Fund** - Accounts for fines and forfeitures collected by the County that are required to be remitted to the Guilford County Board of Education.
  
- **Room Occupancy & Tourism Development Fund** - Accounts for occupancy taxes collected from various hotels, motels and similar establishments in Guilford County. Under North Carolina General Statutes, Chapter 988, Guilford County levies a three percent occupancy tax. In accordance with Section 6 of the statute, the County remits 70 percent of the net proceeds to the Greensboro/Guilford County Tourism Development Authority (a component unit) and the remaining 30 percent to the City of High Point.
  
- **Tax Revaluation Fund** - Accounts for the costs associated with the tax revaluation for properties in Guilford County.

The subsequent pages provide budgetary information for each of these funds.

	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2026 Adopted	vs. FY2025 Adopt (%)
<b>Revenues</b>	<b>\$10,998,991</b>	<b>\$18,505,000</b>	<b>\$18,508,565</b>	<b>\$18,963,600</b>	<b>2%</b>
DSS Rep Payee	346,817	4,000,000	4,000,000	4,000,000	-
Fines & Forfeitures	1,815,366	4,000,000	4,000,000	4,000,000	-
Room Occupancy & Tourism	8,478,058	10,000,000	10,000,000	10,000,000	-
Tax Revaluation	358,750	505,000	508,565	963,600	91%
<b>Expenses</b>	<b>\$10,922,100</b>	<b>\$18,505,000</b>	<b>\$18,508,565</b>	<b>\$18,963,600</b>	<b>2%</b>
DSS Rep Payee	404,885	4,000,000	4,000,000	4,000,000	-
Fines & Forfeitures	1,815,366	4,000,000	4,000,000	4,000,000	-
Room Occupancy & Tourism	8,478,058	10,000,000	10,000,000	10,000,000	-
Tax Revaluation	223,791	505,000	508,565	963,600	91%

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# DSS Representative Payee Fund

The Representative Payee Fund accounts for revenues such as imposed Social Security Rulings and Social Security disbursements on behalf of individuals who are wards of the County. This usually pertains to individuals under the age of 18 or those assigned by courts. Funds received are held in an account for the individual and disbursed as required. The special revenue fund DSS Representative Payee Fund was formally established in FY2022 to comply with GASB 84, GASB 33, and guidance from the North Carolina State and Local Government Finance Division, and the Local Government Commission.

## Budget Summary

	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2026 Adopted	vs. FY2025 Adopt (%)
<b>Revenues</b>	<b>\$346,817</b>	<b>\$4,000,000</b>	<b>\$4,000,000</b>	<b>\$4,000,000</b>	-
Federal/State Funds	346,817	4,000,000	4,000,000	4,000,000	-
<b>Expenses</b>	<b>\$404,885</b>	<b>\$4,000,000</b>	<b>\$4,000,000</b>	<b>\$4,000,000</b>	-
Human Services Assistance	404,885	4,000,000	4,000,000	4,000,000	-

## Fiscal Year 2026 Budget Discussion

- No significant changes in service levels or funding allocations from the previous year.

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# Fines & Forfeitures Fund

The County reclassified "Fines and Forfeitures" in accordance with Article IX of the North Carolina Constitution, which mandates that all fines and forfeitures collected within a county must be appropriated and used exclusively for the maintenance of public schools in that county. To ensure compliance with GASB Statement No. 84, GASB Statement No. 33, and guidance from the North Carolina State and Local Government Finance Division and the Local Government Commission, the County formally established the special revenue fund titled Fines & Forfeitures Fund in Fiscal Year 2022.

## Budget Summary

	<b>FY2024 Actual</b>	<b>FY2025 Adopted</b>	<b>FY2025 Amended</b>	<b>FY2026 Adopted</b>	<b>vs. FY2025 Adopt (%)</b>
<b>Revenues</b>	<b>\$1,815,366</b>	<b>\$4,000,000</b>	<b>\$4,000,000</b>	<b>\$4,000,000</b>	-
Other Revenues	1,815,366	4,000,000	4,000,000	4,000,000	-
<b>Expenses</b>	<b>\$1,815,366</b>	<b>\$4,000,000</b>	<b>\$4,000,000</b>	<b>\$4,000,000</b>	-
Operating	1,815,366	4,000,000	4,000,000	4,000,000	-

## Fiscal Year 2026 Budget Discussion

- No significant changes in service levels or funding allocations from the previous year.

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# Room Occupancy & Tourism Dev. Fund

The Greensboro/Guilford County Tourism Development Authority (the Authority) is a public authority under North Carolina General Statutes created to promote activities and programs which encourage travel and tourism to the area. The County is financially accountable for the Authority because it levies the occupancy tax – the major source of the Authority’s revenues. The County also has final approval over the Authority’s annual budget. The budget presented below allows the county to remit the proceeds of the occupancy tax revenue to the Authority.

## Budget Summary

	<b>FY2024 Actual</b>	<b>FY2025 Adopted</b>	<b>FY2025 Amended</b>	<b>FY2026 Adopted</b>	<b>vs. FY2025 Adopt (%)</b>
<b>Revenues</b>	<b>\$8,478,058</b>	<b>\$10,000,000</b>	<b>\$10,000,000</b>	<b>\$10,000,000</b>	-
Other Revenues	8,478,058	10,000,000	10,000,000	10,000,000	-
<b>Expenses</b>	<b>\$8,478,058</b>	<b>\$10,000,000</b>	<b>\$10,000,000</b>	<b>\$10,000,000</b>	-
Operating	8,478,058	10,000,000	10,000,000	10,000,000	-

## Budget Highlights

- At the May 1, 2025 Board of Commissioners meeting, the Board approved the Tourism Development Authority’s budget for \$9,410,100. On the County’s side, this fund is a pass-through fund, meaning any funding the County’s receives, it passed through to the Tourism Development Authority, therefore, to ensure adequate budget authority exists, the County’s budget is slightly higher to ensure the County can fully remit those funds.

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# Tax Revaluation Fund

The Tax Revaluation Fund accounts for expenses for conducting the County's property revaluation process including revenues dedicated to revaluation. The County operates on a 5-year revaluation cycle, with the last revaluation having occurred effective January 2023. The next revaluation is planned to have occurred effective January 2026, which will go into effect in the Fiscal Year 2026-27 budget. Revenues and contributions from the General Fund not spent in the current fiscal year are retained in the fund for revaluation needs.

## Budget Summary

	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2026 Adopted	vs. FY2025 Adopt (%)
<b>Revenues</b>	<b>\$358,750</b>	<b>\$505,000</b>	<b>\$508,565</b>	<b>\$963,600</b>	<b>91%</b>
Appropriated Fund Balance	-	55,000	58,565	513,600	834%
Transfers from Other Funds	358,750	450,000	450,000	450,000	-
<b>Expenses</b>	<b>\$223,791</b>	<b>\$505,000</b>	<b>\$508,565</b>	<b>\$963,600</b>	<b>91%</b>
Personnel	4,876	25,000	25,000	103,850	315%
Operating	218,915	480,000	483,565	859,750	79%

## Budget Highlights

- Following the 2022 revaluation, the State of North Carolina took a sample of assessed value and compared it to the actual sales value of homes, land and other real property that had previously sold and determined that, on average, the 2023 assessed value of properties in Guilford County was approximately 84.95%. In North Carolina, if following a revaluation the State determines that assessed values are either less than 85 percent of the actual sale value, or more than 115 percent above the sale value, state law forces the county to conduct an earlier revaluation. Based on this, the County must now conduct a revaluation in 2026. The Tax Revaluation fund takes the total estimated cost of a revaluation (approximately \$1.9 million) and divides that cost over 5 fiscal years. With the shortened revaluation cycle, this transfer from the General Fund increases to expedite the revaluation process.
- The budget utilizes available fund balance to prepare for the revaluation, including funding the following enhancements:
  - These tools will Yearly Aerial Imagery (\$129,398) to upgrade to yearly images and allow Tax to capture new buildings more effectively, which adds to the overall tax base.
  - Appeal Pro Software (\$86,000) will help manage and streamline appeals and provide improved user experience and increase the transparency of the appeal process.
- Additional personnel and operating increases include additional overtime budget as staff work through the revaluation and other planned operating increases to finalize the revaluation.

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# Internal Service Fund

The **Internal Service Fund** accounts for Wellness initiatives, Healthcare benefits, and Risk Management services provided to employees and departments. The Internal Service Fund operates as a self-funded pool to serve the entire organization. The County administers health and dental benefits through a self-funded program, supplemented by employee contributions, to provide medical coverage for employees and their covered dependents. The self-insured program includes stop-loss insurance to limit the County's losses for the overall program.

The County conducts Risk Management operations through a combination of insurance programs. These include liability, property, workers' compensation, and cybersecurity, in addition to employee health benefits. The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County protects itself from potential loss using a combination of risk financing methods, which are accounted for in the Internal Service Fund.

All operating funds of the County participate in the risk management program and make payments to the program based on allocated charges. Payments are for prior and current year claims and to establish adequate reserves for catastrophic losses.

## Budget Summary

	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2026 Adopted	vs. FY2025 Adopt (%)
<b>Health Care &amp; Wellness</b>					
<b>Revenues</b>	<b>\$49,406,754</b>	<b>\$56,299,734</b>	<b>\$56,419,850</b>	<b>\$57,258,982</b>	<b>2%</b>
Other Revenues	147,907	150,000	150,000	150,000	-
User Charges	49,258,847	54,943,720	54,943,720	56,468,299	3%
Appropriated Fund Balance	-	1,206,014	1,326,130	640,683	(47%)
<b>Expenses</b>	<b>\$48,910,085</b>	<b>\$56,299,734</b>	<b>\$56,419,850</b>	<b>\$57,258,982</b>	<b>2%</b>
Personnel	85,508	87,226	87,226	91,007	4%
Operating	48,824,576	56,212,508	56,332,624	57,167,975	2%
<b>Risk Retention – Liability/Property/Worker's Compensation</b>					
<b>Revenues</b>	<b>\$4,078,037</b>	<b>\$5,190,266</b>	<b>\$5,480,103</b>	<b>\$5,458,703</b>	<b>5%</b>
Other Revenues	-	15,000	15,000	100,000	567%
User Charges	4,078,037	3,812,234	3,812,234	3,696,751	(3%)
Appropriated Fund Balance	-	1,363,032	1,652,869	1,661,952	22%
<b>Expenses</b>	<b>\$5,595,941</b>	<b>\$5,190,266</b>	<b>\$5,480,103</b>	<b>\$5,458,703</b>	<b>5%</b>
Personnel	467,957	343,942	343,942	375,914	9%
Operating	5,127,984	4,546,324	4,836,161	4,582,789	1%
Capital Outlay	-	300,000	300,000	500,000	67%
	FY2024 Adopted	FY2025 Adopted	FY2025 Amended	FY2026 Adopted	vs. FY2025 Adopt (%)
Healthcare	1	1	1	1	-
Risk Management	2.63	3	3	3	-

# Health Care and Wellness

**Jaime Joyner, Human Resources Director**

[Department Website](#)

## Fund Purpose

To communicate, manage and provide oversight for the self-funded health and dental plans for active and retired employees and their eligible dependents. As a self-funded insurer, the County, through a paid administrator, pays medical claims costs up to a certain amount, at which point stop loss insurance picks up the excess. Self-funded insurance is a best practice, given the County's size, which allows the County to absorb additional risk in return for lower overall costs. The Healthcare and Wellness division of the Internal Service Fund also provides funding for holistic wellness programming to educate and promote physical, mental and financial wellness of County employees.

## Budget Summary

	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2026 Adopted	vs. FY2025 Adopt (%)
<b>Expense by Division</b>	<b>\$48,910,085</b>	<b>\$56,299,734</b>	<b>\$56,419,850</b>	<b>\$57,258,982</b>	<b>2%</b>
Dental - Retirees	\$1,125,125	\$1,091,643	1,091,643	923,888	(15%)
Dental Basic	484,678	545,000	545,000	539,522	(1%)
Dental Enhanced	1,661,783	1,618,100	1,618,100	1,740,609	8%
Health Care Wellness	169,153	159,226	229,802	184,007	16%
Medical - Active	36,695,781	42,802,226	42,851,766	42,838,900	-
Medical - Retirees	5,426,291	6,862,075	6,862,075	7,043,094	3%
Medicare Advantage Plan	3,347,274	3,221,464	3,221,464	3,988,872	24%
<b>Expense by Expense Type</b>	<b>\$48,910,085</b>	<b>\$56,299,734</b>	<b>\$56,419,850</b>	<b>\$57,258,982</b>	<b>2%</b>
Personnel	85,508	87,226	87,226	91,007	4%
Operating	48,824,576	56,212,508	56,332,624	57,167,975	2%
<b>Revenues</b>	<b>\$49,406,754</b>	<b>\$56,299,734</b>	<b>\$56,419,850</b>	<b>\$57,258,982</b>	<b>2%</b>
Other Revenues	147,907	150,000	150,000	150,000	-
User Charges	49,258,847	54,943,720	54,943,720	56,468,299	3%
Appropriated Fund Balance	-	1,206,014	1,326,130	640,683	(47%)

	FY2024 Adopted	FY2025 Adopted	FY2025 Amended	FY2026 Adopted	vs. FY2025 Adopt (%)
# Full-Time Equivalent positions (FTEs)	1	1	1	1	-

## Fiscal Year 2026 Budget Discussion

- Employer contributions for retiree health benefits increased by \$1.0 million associated with the maintenance of the County's current Medicare Advantage Plan, as authorized by the Board of Commissioners on November 7, 2024.

# Risk Management

**Jason Jones, Assistant County Manager (Interim Director)**

[Department Website](#)

## Department Purpose

The Risk Management department seeks to promote an Enterprise Risk Management approach to county risks. This involves collaboration with county management to develop a holistic, big-picture view of the most significant risks to the County. This approach will help management proactively identify the most critical risks to the County's success. Management can then evaluate whether the current manner in which the County is managing those risks is sufficient and effective.

The Risk Management department works to identify, assess and control threats to the County's assets. These assets include personnel, buildings, automobiles and equipment. These risks stem from a variety of sources including financial uncertainties, legal liabilities, technology issues, accidents and natural disasters. Risk Management must consider the full range of risks the County faces at all times, examining the relationship between risks and the impact they could have on the County's goals. By reducing the costs associated with Liability and Workers' Compensation claims and maintaining compliance to avoid unnecessary fines, the Risk Management department can be good stewards of the tax-payers' dollars.

The Risk Management department ensures compliance with the following:

- State and federal OSHA regulations
- National Institute for Occupational Safety and Health (NIOSH) regulations
- Department of Labor employment laws
- Industrial Commission regulations relating to Workers' Compensation claims
- Environmental Protection Agency rules regarding environmental exposures
- North Carolina and Virginia Department of Motor Vehicles regulations for all employee driving records.

The Risk Management department is responsible for obtaining the following insurance coverages for the County: workers' compensation insurance, property insurance, liability insurance, cyber insurance, builders risk insurance for capital projects, employment practices, above ground storage tanks, and maintains proper bond insurance.

# Risk Management

## Budget Summary

	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2026 Adopted	vs. FY2025 Adopt (%)
<b>Expense by Division</b>	<b>\$5,595,941</b>	<b>\$5,190,266</b>	<b>\$5,480,103</b>	<b>\$5,458,703</b>	<b>5%</b>
Liability Insurance	914,042	537,012	708,672	853,500	59%
Property and Other Insurance	1,430,151	1,801,307	2,000,509	1,993,000	11%
Risk Retention Administration	680,104	626,578	545,553	558,403	(11%)
Workers Compensation Insurance	2,571,644	2,225,369	2,225,369	2,053,800	(8%)
<b>Expenses by Expense Type</b>	<b>\$5,595,941</b>	<b>\$5,190,266</b>	<b>\$5,480,103</b>	<b>\$5,458,703</b>	<b>5%</b>
Personnel	467,957	343,942	343,942	375,914	9%
Operating	5,127,984	4,546,324	4,836,161	4,582,789	1%
Capital Outlay	-	300,000	300,000	500,000	67%
<b>Revenues</b>	<b>\$4,078,037</b>	<b>\$5,190,266</b>	<b>\$5,480,103</b>	<b>\$5,458,703</b>	<b>5%</b>
Other Revenues	-	15,000	15,000	100,000	567%
User Charges	4,078,037	3,812,234	3,812,234	3,696,751	(3%)
Appropriated Fund Balance	-	1,363,032	1,652,869	1,661,952	22%
	<b>FY2024 Adopted</b>	<b>FY2025 Adopted</b>	<b>FY2025 Amended</b>	<b>FY2026 Adopted</b>	<b>vs. FY2025 Adopt (%)</b>
# Full-Time Equivalent positions (FTEs)	2.63	3	3	3	-

## Fiscal Year 2026 Budget Discussion

- The Recommended Budget includes a \$200,000 increase in Capital Outlay for needed vehicle replacements associated with accidents where the delay in subrogation claims can impact department operations.

# Multi-Year Plans

Guilford County has a number of multi-year planning processes to help forecast future expenses and revenues. While the annual budget focuses on needs for the next fiscal year, long-term plans focus beyond the immediate budget year. Being aware of future needs provides a broad fiscal perspective that helps decision makers make better short-term choices and understand how those choices may impact future budgets. The multi-year plans prepared by the county include:

- **Large Equipment Plan** – focuses on significant equipment needs. These purchases typically cost over \$5,000 and may be annual purchases or one-time purchases. Examples of large equipment purchases that would be included in the plan are cardiac monitors and defibrillators for ambulances. The plan presented is for five fiscal years.
- **Technology Plan** – focuses on major county technology needs, such as software and hardware purchases and upgrades. The county's annual desktop replacement plan is accounted for in the Technology Plan. The plan presented is for five fiscal years.
- **Vehicle Replacement Plan** – plans for the replacement of county fleet vehicles, including passenger cars, equipment trucks, law enforcement vehicles, and ambulances. Vehicles are considered for replacement based on mileage, condition, use, and maintenance costs. The plan presented is for the next fiscal year. Department have provided three year replacement schedules. Vehicle replacements are budgeted in project ordinances due to supply chain constraints and multi-year nature to receive some specialty vehicles.

These plans are developed by department staff, considering departmental priorities, county priorities, and funding constraints to develop plans that meet the organization's needs while avoiding significant spikes in the annual budgets. The recommended purchases on the following pages have been incorporated into the departmental budgets presented throughout this document.

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# Multi-Year Plans – Major Equipment Plan

The **Major Equipment** is broken into five (5) sections: Emergency Services, Law Enforcement, Parks, Public Health and Other Departments. This plan represents mission critical equipment, over \$5,000, that is replaced on a schedule based on manufacturing recommendations.

Department	Restore Major Equipment	Enhancements	Total
Emergency Services	\$3,761,366	-	\$3,761,366
Law Enforcement	\$543,000	-	\$543,000
Parks	\$189,500	-	\$189,500
HHS – Public Health	\$94,200	-	\$94,200
Other Departments	\$142,580	\$187,900	\$330,480
<b>Total</b>	<b>\$4,730,646</b>	<b>\$187,900</b>	<b>\$4,918,546</b>
<b>Revenue/Reimbursements</b>	(\$1,905,566)	-	(\$1,905,566)
<b>Net County</b>	<b>\$2,825,080</b>	<b>\$187,900</b>	<b>\$3,012,980</b>

## Other Departments

Major equipment needs in Animal Services, Election, Facilities, Juvenile Detention and Security.

Department	Item Name	FY2026	FY2027	FY2028	FY2029	FY2030
Animal Services	Small Appliances	\$24,000	\$12,000	\$12,000	\$12,000	
Elections	Automark ADA Ballot System		\$1,000,000			
Facilities	Plumbing Camera Snake	\$6,000				
Facilities	Utility Locator	\$5,900				
Facilities	Single Person Lift			\$10,000		
Facilities	Northstar Pressure Washer	\$10,000				
Juvenile Detention	Dryer (2)				\$30,000	
Juvenile Detention	Washer (2)				\$30,000	
Security	CEIA SMD600 Plus - M12 (Walkthrough Metal Detectors)	\$28,700	\$28,700	\$28,700	\$28,700	\$28,700
Security	X-ray Machine (Lease per year)	\$67,980	\$67,980	\$67,980	\$67,980	\$67,980
Security	EXPANSION: Taser Replacements	\$187,900				
<b>Total:</b>		<b>\$330,480</b>	<b>\$1,108,680</b>	<b>\$118,680</b>	<b>\$168,680</b>	<b>\$96,680</b>
<b>Revenue Offsets</b>		-	-	-	-	-
<b>Net County Funds</b>		<b>\$330,480</b>	<b>\$1,108,680</b>	<b>\$118,680</b>	<b>\$168,680</b>	<b>\$96,680</b>

# Multi-Year Plans – Major Equipment Plan

## Emergency Services

Emergency Services provides paramedic level emergency medical care, fire department support operations, fire code building inspections, fire investigations, and emergency management and planning services.

Division	Item Name	FY2026	FY2027	FY2028	FY2029	FY2030
Fire	Thermal Imagers (4)		\$40,000			
Medical	Cardiac Monitors and Equipment	\$800,000	\$800,000	\$800,000	\$800,000	\$800,000
Medical	Off-Road Rescue Vehicle (4)			\$88,000		
Medical	PowerLoad systems for ambulances (5)	\$300,000	\$150,000	\$150,000	\$150,000	\$150,000
Medical	Stryker PowerPro2 Stretchers (6)	\$378,000	\$189,000	\$189,000	\$189,000	\$189,000
Medical	High Fidelity Training Manikins		\$100,000			\$100,000
Medical	Stair Chairs	\$200,000	\$90,000	\$90,000	\$90,000	\$90,000
Medical	Radios (Project Ordinance)	\$1,811,366	\$1,811,366	\$1,811,366	\$1,811,366	\$1,811,366
Maintenance	Forklift / High Lift Machine (2)		\$56,000			
Fire	Self Contained Breathing Apparatus (18)	\$150,000	\$150,000			
Fire	Hurt Rescue Systems		\$60,000	\$60,000		
Maintenance	Tire machines			\$20,000		
Medical	Ucapit Vending Machines (4)	\$52,000				
Maintenance	Air Compressor - High Pressure/High Capacity			\$18,000		
Maintenance	Floor Cleaner					\$26,000
Communications	UPS at tower sites			\$60,000	\$60,000	\$60,000
Communications	UHF and VHF paging transmitters		\$210,000			
Fire	SCBA compressor and fill stations(2)		\$100,000			
ES	Fuel dispensers, controllers, and monitoring (2)	\$70,000				\$175,000
ES	Quantifit fit testing equipment (2)		\$30,000			
<b>Total:</b>		<b>\$3,761,366</b>	<b>\$3,786,366</b>	<b>\$3,286,366</b>	<b>\$3,100,366</b>	<b>\$3,401,366</b>
<b>Revenue Offsets</b>		<b>(\$1,811,366)</b>	<b>(\$60,286)</b>	<b>(\$60,286)</b>	<b>(\$60,287)</b>	<b>(\$60,287)</b>
<b>Net County Funds</b>		<b>\$1,950,000</b>	<b>\$3,726,080</b>	<b>\$3,226,080</b>	<b>\$3,040,079</b>	<b>\$3,341,079</b>

- Radio replacements will be funded from project savings for FY26, with future General Fund transfers necessary to continue future year lease payments. This covers the replacement of all county radios, including those for emergency medical services, Sheriff's Office, and Animal Services.

# Multi-Year Plans – Major Equipment Plan

## Law Enforcement

The Sheriff's Office operates two detention centers, housing on average 950 residents per day, along with operating three patrol units, special operations and support operations.

Division	Item Name	FY2026	FY2027	FY2028	FY2029	FY2030
Administration	Firearms (Pistols)	\$250,000	\$250,000			
Detention - High Point	Fingerprint/ID Machine	\$60,000				
Detention - High Point	Washers/Extractors (3)	\$12,000				
Detention - High Point	Mattresses (450)	\$20,000	\$10,000	\$10,000	\$10,000	\$10,000
Detention - Jail Central	Integrated Wall Systems (2)	\$16,000				
Detention - Jail Central	Mattresses (800)	\$30,000	\$16,500	\$16,500	\$16,500	\$16,500
Detention - Jail Central	Fingerprint/ID Machine	\$70,000				
Detention - Jail Central	Washer/Extractors		\$14,000	\$14,000	\$14,000	
Detention - Jail Central	BDA System					\$220,000
Special Operations	Latent Prints	\$35,000				
Administration	Hustler Riding Mower		\$8,000			
Administration	Kubota Lawn Mower			\$9,000		
Administration	Case JX95 Tractor	\$50,000				
Administration	Tractor Lift					\$17,000
Administration	Toro Mower		\$14,000			
<b>Total:</b>		<b>\$543,000</b>	<b>\$312,500</b>	<b>\$49,500</b>	<b>\$40,500</b>	<b>\$263,500</b>
<b>Revenue Offsets</b>		-	-	-	-	-
<b>Net County Funds</b>		<b>\$543,000</b>	<b>\$312,500</b>	<b>\$49,500</b>	<b>\$40,500</b>	<b>\$263,500</b>

# Multi-Year Plans – Major Equipment Plan

**Parks** - The Parks department operates parks, trails and preserves throughout Guilford County.

Division	Item Name	FY2026	FY2027	FY2028	FY2029	FY2030
Bur-Mil Park	Toro Side Winder Fairway Unit	\$35,000				
Bur-Mil Park	John Deere Gator XUV			\$13,500		
Bur-Mil Park	John Deere Gator					\$13,500
Bur-Mil Park	Toro Z Master 3000 My Ride		\$13,500			
Bur-Mil Park	Toro Z Master 7000				\$13,500	
Bur-Mil Park	Cushman		\$13,000			
Bur-Mil Park	Cushman		\$13,000			
Bur-Mil Park	Club Car			\$13,000		
Bur-Mil Park	Toro 2300 Top Dresser				\$8,000	
Farm/Preserves	Bandit Wood Chipper		\$35,000			
Farm/Preserves	Hustler Lawn Mower			\$24,000		
Farm/Preserves	Kaufman Trailer					\$18,000
Farm/Preserves	Polaris ATV			\$15,000		
Farm/Preserves	Sawmill					\$15,000
Farm/Preserves	Grasshopper Mower	\$14,000				
Farm/Preserves	John Deere UTV 4x4	\$13,000				
Farm/Preserves	Toro Lawn Mower				\$13,000	
Farm/Preserves	Toro Lawn Mower				\$13,000	
Farm/Preserves	New Holland Disc Mower		\$10,000			
Farm/Preserves	Kraftsman Trailer				\$9,000	
Gibson Park	Toro Reel Master 3100-D Mower					\$35,000
Gibson Park	Toro Z-Master Mower (2/2)		\$13,500			
Gibson Park	Cushman Golf Cart				\$13,000	
Gibson Park	Club Car Golf Cart		\$13,000			
Gibson Park	Kawasaki Mule Utility Vehicle					\$12,000
Hagan-Stone Park	John Deere Tactor 3520	\$55,000				
Hagan-Stone Park	Polaris ATV				\$16,000	
Hagan-Stone Park	John Deere Gator			\$15,000		
Hagan-Stone Park	John Deere Gator					\$15,000
Hagan-Stone Park	Buffalo Blower		\$15,000			
Hagan-Stone Park	Toro 3000 series Mower	\$13,500				
Hagan-Stone Park	Toro 3000 series Mower		\$13,500			

# Multi-Year Plans – Major Equipment Plan

Hagan-Stone Park	Toro 3000 series Mower			\$13,500		
Hagan-Stone Park	Toro 4000 series Mower				\$13,500	
Hagan-Stone Park	Cushman Hauler	\$13,000				
Hagan-Stone Park	Cushman Hauler		\$13,000			
Hagan-Stone Park	Cushman Hauler				\$13,000	
Hagan-Stone Park	Root Grapple				\$7,000	
Hagan-Stone Park	Straight Blade Attachment					\$2,095
Hagan-Stone Park	John Deere Tactor 5055					
Northeast Park	John Deere 4720			\$51,500		
Northeast Park	Kioti KL5521					\$39,800
Northeast Park	Hustler Super 104 Batwing					\$31,400
Northeast Park	Torro Professional 7000 Diesel			\$17,000		
Northeast Park	Polaris Ranger 500		\$16,000			
Northeast Park	Mule Pro MXLE				\$16,000	
Northeast Park	John Deere 1200A Groomer				\$15,000	
Northeast Park	Torro 4000 HPS Pro Zmaster	\$13,500				
Northeast Park	Torro 3000 Series				\$13,500	
Northeast Park	Toro 60 inch HDX Pro		\$13,200			
Northeast Park	Cushman Golf Cart 1200X	\$13,000				
Northeast Park	Cushman Golf Cart 1200X					\$13,000
Northeast Park	Cushman Golf Cart 1200X				\$13,000	
Northeast Park	John Deere Gator TS 4X2			\$13,000		
Northeast Park	Kuboata Z421					\$11,500
Northeast Park	Honda Recon 250 4-Wheeler			\$9,400		
Northeast Park	John Deere 4320					
Southwest Park	Toro Z-Master 4000 Series-Mower	\$13,500				
Southwest Park	Kubota RTV500				\$13,500	
Southwest Park	Toro Z-Master 3000 Series-Mower			\$13,500		
Southwest Park	Cushman Hauler 1200-Golf Cart		\$13,000			
Southwest Park	Cushman Hauler 1200-Golf Cart			\$13,000		
Southwest Park	John Deere 1200 A Bunker Rake	\$6,000				
<b>Total:</b>		<b>\$189,500</b>	<b>\$194,700</b>	<b>\$211,400</b>	<b>\$190,000</b>	<b>\$206,295</b>
<b>Revenue Offsets</b>		-	-	-	-	-
<b>Net County Funds</b>		<b>\$189,500</b>	<b>\$194,700</b>	<b>\$211,400</b>	<b>\$190,000</b>	<b>\$206,295</b>

# Multi-Year Plans – Major Equipment Plan

## Public Health

Public Health operates numerous facilities throughout the County focused on meeting the community's needs and assuring compliance with state public health laws.

Division	Item Name	FY2026	FY2027	FY2028	FY2029	FY2030
Allied Health- Chandler	Air Compressor*		\$14,000			
Allied Health- Chandler	Autoclave*			\$6,000		
Allied Health- Chandler	X-Ray Machine - Operatory (7)*		\$60,000			
Allied Health- Chandler	X-Ray Machine - Cone Beam (2)*		\$180,000			
Allied Health- Chandler	Vacuum System*		\$7,000			
Allied Health- Chandler	Dental Chairs (7)*	\$13,000	\$13,000	\$13,000	\$13,000	\$13,000
Allied Health- Chandler	Dental Units (3 Big; 5 Smaller)*		\$13,000	\$13,000	\$13,000	\$13,000
Allied Health- GSO	Sub-Zero Freezer*					
Allied Health- GSO	Centrifuge*					
Allied Health- GSO	Coulter ACT @ Hematology analyzer*					
Allied Health- HP	Coulter ACT @ Hematology analyzer*					
Allied Health- HP	Sub-Zero Freezer*					
Allied Health- HP	Autoclave*		\$12,000			
Allied Health- HP	X-Ray Machine - Operatory (4)*				\$12,000	
Allied Health- HP	X-Ray Machine - Cone Beam*			\$90,000		
Allied Health- HP	ScanX Dental X-Ray Imaging System*					
Allied Health- HP	Dental Chairs (4)*		\$13,000	\$13,000	\$13,000	\$13,000
Allied Health- HP	Dental Units (4)*	\$26,000	\$13,000	\$13,000		
Environmental Health	GPS Data Receiver/Collector		\$108,000	\$54,000	\$54,000	\$54,000
Clinical Health - GSO	AccuShelf (Inventory mgmt, Leased)*	\$8,400	\$8,400	\$8,400	\$8,400	\$8,400
Clinical Health - GSO	Vaccine Freezer (Accuvax, Leased) *	\$23,400	\$23,400	\$23,400	\$23,400	\$23,400
Clinical Health - HP	Vaccine Freezer (Accuvax, Leased) *	\$23,400	\$23,400	\$23,400	\$23,400	\$23,400
<b>Total:</b>		<b>\$94,200</b>	<b>\$488,200</b>	<b>\$257,200</b>	<b>\$160,200</b>	<b>\$153,200</b>
<b>Revenue Offsets</b>		(\$94,200)	(\$380,200)	(\$203,200)	(\$106,200)	(\$94,200)
<b>Net County Funds</b>		-	<b>\$108,000</b>	<b>\$54,000</b>	<b>\$54,000</b>	<b>\$54,000</b>

- "\*" represents equipment eligible for replacement utilizing MedMax funding, resulting in savings of general county funds.

# Multi-Year Plans –Technology Plan

The **Multi-Year Technology Plan** focuses on major county technology needs, such as software and hardware purchases and upgrades. These typically cost over \$5,000 total and may be annual or one-time purchases. The Multi-year Technology Plan is broken into various sections to help organize the information.

- **Replacing End of Life Hardware** - Items required to maintain current service levels and failure to replace them may have a negative impact on mandated or core county service. Replacement is based on an established inventory.
- **Replacing End of Life Software** - Items required to maintain current service levels and failure to replace may have a negative impact on a mandated or public safety service.
- **Expansion of Existing Hardware or Software** - Expanding the capacity of existing software or hardware to improve quality of outcomes or address capacity issues.
- **New Hardware or Software**
- **Maintenance or Subscription Costs** - Increased annual maintenance or subscription costs to maintain the same service level.
- **Key Enterprise Software** - Current software with annual subscription costs and anticipated year for potential replacement or re-bid. Any software with an annual cost of over \$100,000 or a key cross departmental software supporting a core service.
- **New Positions** – Funding to support technology equipment for new positions, including hardware needs (computer) and associated software.

# Multi-Year Plans –Technology Plan

## Key Fiscal Year 2025-26 Highlights:

Department	Restore Tech Plan Funding	Expansion Request/Other
Information Technology	\$1,093,630	\$2,442,000
Law Enforcement	\$396,995	\$3,500,000
Emergency Services	\$185,000	\$12,000
HHS – Social Services	\$175,500	\$170,000
HHS – Public Health	-	\$16,000
Child Support	\$19,470	-
HHS Administration	-	\$12,000
Animal Services	-	\$26,000
Tax	-	\$86,060
Security	\$30,000	-
ARAP Enabled	-	\$300,000
<b>Total</b>	<b>\$1,900,595</b>	<b>\$6,564,060</b>
<b>Revenue/Reimbursements</b>	<b>(\$100,600)</b>	<b>(\$2,953,060)</b>
<b>Net County</b>	<b>\$1,799,995</b>	<b>\$3,611,000</b>

- Restoring \$1.8 million prior year Technology funding to meet the highest priority technology needs. FY25-26 allocations include:
  - \$161,430 in computer technology refreshes
  - \$571,200 to fund network switches, which help enable the county to maintain operations
  - \$96,000 to fund internet access points, which is a best practice to maintain internet connectivity
  - \$85,000 to fund Manage Engine Service Desk & IT Asset Manag.
  - \$180,000 for Data Loss Prevention Consulting, Unified Access Management and for disaster recovery systems.
  - \$185,000 in Emergency Services to replace technology that supports medial response
  - \$396,995 in the Sheriff's Office for annual subscription costs and to replace end of life body cameras and an RFID Lease program in the Detention Centers.
  - \$30,000 in Security to replace cameras, which is a best practice to maintain physical security.
  - \$175,500 (\$87,750 net county funds) in HHS-Social Services to replace end of life computers, scanners and monitors, offset with 50% reimbursement.
  - \$19,470 (\$6,620 net county funds) in Child Support for computer technology refresh, offset with 66% reimbursement
- Funding \$2.44 Million in Info Security/DRP/Resilience improvement through ARPA Investment Earnings
- Funding \$2.5 million to replace the Sheriff's Office Jail and Records Management Systems and \$1.0 million to replace computers and MCTs in Sheriff's Office to maintain CJIS Compliance.
- Funding \$300,000 for GIS Infrastructure and ISD/IDS Core Infrastructure through ARPA Enabled Funding.
- Funding \$236,000 in hardware/software to support providing technology for new positions, including Emergency Services, Social Services, Public Health, and CoC. Costs are offset with reimbursements.

# Multi-Year Plans –Technology Plan

## Replacing End of Life Hardware

Items required to maintain current service levels and failure to replace may have a negative impact on a mandated or core county service. Replacement is based on an established inventory.

	Item	Sponsor Department	FY 2025 Adopted	FY 2026 Requested	FY2026 Rec.	Planning Amounts			
						FY 2027	FY 2028	FY 2029	FY 2030
Mandatory	CJIS - Desktop/Laptop	Law Enforcement	-	200,000	200,000	26,550	200,340	-	-
Mandatory	CJIS - MCTs	Law Enforcement	-	800,000	800,000	15,000	-	-	-
Maintain Operations	Network Switches	Info. Technology	-	571,200	571,200	357,000	-	11,200	-
Maintain Operations	Physical Servers (Nutanix)	Info. Technology	-	-	-	1,243,000	-	168,000	-
Maintain Operations	Data Closet Upgrades	Info. Technology	-	50,000	-	50,000	50,000	50,000	50,000
Maintain Operations	Firewall	Info. Technology	-	-	-	275,000	-	-	-
Best Practice / Performance	MCTs - replacement mobile laptops	Animal Services	-	-	-	-	3,750	-	37,080
Best Practice / Performance	Internet Access Points	Info. Technology	-	96,000	96,000	-	-	-	-
Best Practice / Performance	Physical Servers (Dell)	Emergency Services	-	44,000	44,000	44,000	44,000	44,000	44,000
Best Practice / Performance	MCTs - mobile laptops	Emergency Services	-	50,225	31,500	31,500	31,500	31,500	31,500
Best Practice / Performance	ePCR Tablets	Emergency Services	-	79,200	54,000	54,000	54,000	54,000	54,000
Best Practice / Performance	Ambulance Transmitters	Emergency Services	-	72,150	52,725	52,725	52,725	52,725	52,725
Best Practice / Performance	Thin Client Replacement Plan	Emergency Services	-	7,800	2,775	7,800	7,800	7,800	7,800
Best Practice / Performance	Security Camera System Replacement Plan	Emergency Services	-	-	-	11,650	11,650	11,650	11,650
Best Practice / Performance	Branch Router Replacement Plan	Emergency Services	-	-	-	-	23,000	-	-
Best Practice / Performance	Vehicle Camera System	Emergency Services	-	18,200	-	-	-	-	-
Best Practice / Performance	Car/Body Cameras (incl. scription costs)	Law Enforcement	-	313,500	313,500	400,000	186,000	186,000	186,000
Best Practice / Performance	Cradlepoint (including subscription costs)	Law Enforcement	-	55,000	55,000	55,000	55,000	55,000	55,000
Best Practice / Performance	Docking Stations	Law Enforcement	-	-	-	20,000	20,000	20,000	20,000
Best Practice / Performance	Guardian RFID Lease Program	Law Enforcement	-	28,495	28,495	78,495	78,495	78,495	78,495
Best Practice / Performance	Security Cameras	Security	-	30,000	30,000	15,000	15,000	15,000	15,000
Best Practice / Performance	MCTs - replacement mobile laptops	Animal Services	-	-	-	-	-	-	90,000
Best Practice / Performance	Scanners	Register of Deeds	-	-	-	-	-	-	-
Best Practice / Performance	Desktop/Laptop	Register of Deeds	-	6,935	-	146,585	30,315	-	-
Best Practice / Performance	Scanners	Social Services	-	3,700	3,700	3,700	3,700	3,700	3,700
Best Practice / Performance	Monitors	Social Services	-	3,000	3,000	3,000	3,000	3,000	3,000
Best Practice / Performance	Computer accessories	Social Services	-	10,000	10,000	10,000	10,000	10,000	10,000
Replacement Schedule	Desktop/Laptop	Info. Technology	-	674,280	161,430	277,325	1,077,435	-	-
Replacement Schedule	Desktop/Laptop	Animal Services	-	51,775	-	-	14,420	-	-
Replacement Schedule	Desktop/Laptop	Child Support	-	19,470	19,470	122,130	43,430	-	-
Replacement Schedule	Desktop/Laptop	Social Services	-	158,800	158,800	338,070	850,665	-	-
Optional	Cisco Desk Telephones	Info. Technology	-	200,000	-	200,000	200,000	200,000	200,000
Optional	AV Upgrades	Info. Technology	-	50,000	-	50,000	50,000	50,000	50,000
		<b>Total Funding</b>	-	<b>\$3,593,730</b>	<b>\$2,635,595</b>	<b>\$3,887,530</b>	<b>\$3,116,225</b>	<b>\$1,052,070</b>	<b>\$999,950</b>
		<b>Revenue Offsets</b>	-	(126,488)	(100,600)	(257,991)	(471,431)	(8,350)	(71,890)
		<b>Net County Funds</b>	-	<b>\$3,467,242</b>	<b>\$2,534,995</b>	<b>\$3,629,539</b>	<b>\$2,644,794</b>	<b>\$1,043,720</b>	<b>\$928,060</b>

# Multi-Year Plans –Technology Plan

## Replacing End of Life Software

Items required to maintain current service levels and failure to replace may have a negative impact on a mandated or public safety service.

Item	Sponsor Department	FY 2025 Adopted	FY 2026 Requested	FY2026 Rec.	Planning Amounts				
					FY 2027	FY 2028	FY 2029	FY 2030	
Maintain Operations	Law Records Management System	Law Enforcement	-	2,500,000	2,500,000	-	-	-	-
Maintain Operations	Annual Maintenance	Law Enforcement	-	-	-	650,000	650,000	650,000	650,000
Maintain Operations	ERP - HR move out of Infor Lawson	Human Resources	-	-	-	-	2,000,000	2,000,000	-
Maintain Operations	Annual Maintenance	Human Resources	-	-	-	-	-	-	200,000
Maintain Operations	Timekeeping System Replacement (Kronos)	Human Resources	346,150	-	-	-	-	-	-
Optional	IBM Reflection for Child Support	Child Support	-	-	-	27,000	-	-	-
Optional	Annual Maintenance	Child Support	-	-	-	-	5,000	5,000	5,000
Optional	Genesis Juror Management System	Judicial System	-	184,904	-	184,904	-	-	-
Optional	Annual Maintenance	Judicial System	-	-	-	-	30,000	30,000	30,000
Optional	Travel Portal Modernization	Finance	-	200,000	-	-	-	-	-
Optional	Annual Maintenance	Finance	-	-	-	20,000	20,000	20,000	20,000
		<b>Total Funding</b>	<b>\$346,150</b>	<b>\$2,884,904</b>	<b>\$2,500,000</b>	<b>\$881,904</b>	<b>\$2,705,000</b>	<b>\$2,705,000</b>	<b>\$905,000</b>
		<b>Revenue Offsets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
		<b>Net County Funds</b>	<b>\$346,150</b>	<b>\$2,884,904</b>	<b>\$2,500,000</b>	<b>\$881,904</b>	<b>\$2,705,000</b>	<b>\$2,705,000</b>	<b>\$905,000</b>

# Multi-Year Plans –Technology Plan

## Expansion of Existing Hardware or Software

Expanding the capacity of an existing software or hardware to improve quality of outcomes or address capacity issues.

Item	Sponsor Department	FY 2025 Adopted	FY 2026 Requested	FY2026 Rec.	Planning Amounts				
					FY 2027	FY 2028	FY 2029	FY 2030	
Info Security/DRP/Resilience	Expand Disaster Recovery & Backup capabilities	Info. Technology	-	70,000	70,000	-	-	-	-
Info Security/DRP/Resilience	Annual Maintenance	Info. Technology	-	-	-	14,000	14,000	14,000	14,000
Info Security/DRP/Resilience	Info Security/DRP/Resilience	Info. Technology	-	2,442,000	2,442,000	50,000	50,000	487,000	582,000
Info Security/DRP/Resilience	GIS Infrastructure Stabilization	ARPA Enabled	285,000	-	-	-	-	-	-
Info Security/DRP/Resilience	GIS Infrastructure Stabilization	ARPA Enabled	-	85,000	85,000	-	-	-	-
Info Security/DRP/Resilience	Annual Maintenance	Info. Technology	-	-	-	85,000	85,000	85,000	85,000
Best Practice / Performance	ISD / IDS Core Infrastructure	ARPA Enabled	15,000	215,000	215,000	300,000	300,000	300,000	300,000
Optional	Seamless Doc workflow migration	Info. Technology	-	-	-	150,000	-	-	-
Optional	Tyler EPL Cloud Migration	Info. Technology	-	-	-	-	450,000	-	-
Optional	Annual Maintenance	Info. Technology	-	-	-	-	-	450,000	450,000
Optional	EPL Licenses for municipalities	Planning	-	6,000	-	-	-	-	-
Optional	Annual Maintenance	Planning	-	-	-	1,200	1,200	1,200	1,200
Optional	Tyler Resident Access	Finance	-	-	-	68,000	-	-	-
Optional	Annual Maintenance	Finance	-	-	-	-	38,000	38,000	38,000
Optional	Performance Management Revamp- Replace Halogen with NEOGOV Perform	Human Resources	-	50,522	-	-	-	-	-
Optional	Annual Maintenance	Human Resources	-	-	-	69,281	69,281	69,281	69,281
Optional	Onboarding Streamline (new module in NEOGov)	Human Resources	-	21,833	-	-	-	-	-
Optional	Annual Maintenance	Human Resources	-	-	-	40,414	40,414	40,414	40,414
	<b>Total Funding</b>		<b>\$300,000</b>	<b>\$2,890,355</b>	<b>\$2,812,000</b>	<b>\$777,895</b>	<b>\$1,047,895</b>	<b>\$1,484,895</b>	<b>\$1,579,895</b>
	<b>Revenue Offsets</b>		<b>\$300,000</b>	<b>(\$2,742,000)</b>	<b>(\$2,742,000)</b>	<b>(\$300,000)</b>	<b>(\$300,000)</b>	<b>(\$300,000)</b>	<b>(\$300,000)</b>
	<b>Net County Funds</b>		<b>-</b>	<b>\$148,355</b>	<b>\$70,000</b>	<b>\$477,895</b>	<b>\$747,895</b>	<b>\$1,184,895</b>	<b>\$1,279,895</b>

# Multi-Year Plans –Technology Plan

## New Hardware or Software

Item	Sponsor Department	FY 2025 Adopted	FY 2026 Requested	FY2026 Rec.	Planning Amounts				
					FY 2027	FY 2028	FY 2029	FY 2030	
Enhancement – Positions	Desktop/Laptop/Software	Social Services	-	170,000	170,000	-	-	-	-
Enhancement – Positions	Desktop/Laptop/Software	Public Health	-	16,000	16,000	-	-	-	-
Enhancement – Positions	Desktop/Laptop/Software	Emergency Services	-	12,000	12,000	-	-	-	-
Enhancement – Positions	Desktop/Laptop/Software	Animal Services	-	26,000	26,000	-	-	-	-
Enhancement – Positions	Desktop/Laptop/Software	Homeless Services	-	12,000	12,000	-	-	-	-
Enhancement – Positions	Desktop/Laptop/Software	FJC/Planning/Tax	-	-	25,000	-	-	-	-
Info Security/DRP/Resilience	Improve internet usage & reporting capabilities	Info. Technology	-	-	-	-	-	-	-
Info Security/DRP/Resilience	(FY25 Grant) Annual Maintenance	Info. Technology	-	-	-	18,900	90,000	-	90,000
Info Security/DRP/Resilience	Enhance Remote Access capabilities	Info. Technology	-	-	-	-	-	-	-
Info Security/DRP/Resilience	(FY25 Grant) Annual Maintenance	Info. Technology	-	-	-	23,100	110,000	-	110,000
Info Security/DRP/Resilience	Unified Privilege Access Management	Info. Technology	-	50,000	50,000	-	-	-	-
Info Security/DRP/Resilience	Annual Maintenance	Info. Technology	-	-	-	35,000	35,000	35,000	35,000
Info Security/DRP/Resilience	Data Loss Prevention & Governance Consult.	Info. Technology	-	60,000	60,000	60,000	60,000	60,000	60,000
Info Security/DRP/Resilience	Expand capability to manage, protect, and govern data across various environments	Info. Technology	-	-	-	525,000	525,000	577,500	577,500
Info Security/DRP/Resilience	Security Information & Event Management	Info. Technology	-	-	-	150,000	150,000	150,000	150,000
Best Practice / Performance	Manage Engine Service Desk & IT Asset Manag.	Info. Technology	-	85,000	85,000	85,000	85,000	85,000	85,000
Best Practice / Performance	Misc. technology upgrades	County	192,438	-	-	-	-	-	-
Optional	Upgrade Application Development Infrast.	Info. Technology	-	-	-	30,000	-	-	-
Optional	AI Code Development Platform	Info. Technology	-	15,000	-	-	-	-	-
Optional	Annual Maintenance	Info. Technology	-	-	-	15,000	15,000	15,000	15,000
Optional	Application Design Tools	Info. Technology	-	15,000	-	-	-	-	-
Optional	Annual Maintenance	Info. Technology	-	-	-	15,000	15,000	15,000	15,000
Optional	Website overhaul	Public Relations	200,000	-	-	-	-	-	-
Optional	Power Policy Management System	DHHS Admin	-	41,400	-	-	-	-	-
Optional	Annual Maintenance	DHHS Admin	-	-	-	37,900	37,900	37,900	37,900
Optional	Customer Feedback Survey System	DHHS Admin	-	52,500	-	-	-	-	-
Optional	Annual Maintenance	DHHS Admin	-	-	-	42,000	42,000	42,000	42,000
Optional	Project Management Software	DHHS Admin	-	3,060	-	-	-	-	-
Optional	Annual Maintenance	DHHS Admin	-	-	-	3,060	3,060	3,060	3,060
Optional	LegalEdge Software Solution	County Attorney	-	57,000	-	-	-	-	-
Optional	Annual Maintenance	County Attorney	-	-	-	35,000	35,000	35,000	35,000
Optional	Appeals Pro	Tax	-	86,060	86,060	-	-	-	-
Optional	Annual Maintenance	Tax	-	-	-	55,380	55,380	55,380	55,380
Optional	Site Scan (Environmental Health)	Public Health	-	10,000	-	-	-	-	-
Optional	Annual Maintenance	Public Health	-	-	-	10,000	10,000	10,000	10,000
Optional	Financial Reporting Software	Finance	-	60,000	-	60,000	35,000	35,000	35,000
		<b>Total Funding</b>	<b>\$392,438</b>	<b>\$771,020</b>	<b>\$542,060</b>	<b>\$1,200,340</b>	<b>\$1,303,340</b>	<b>\$1,155,840</b>	<b>\$1,355,840</b>
		<b>Revenue Offsets</b>	<b>-</b>	<b>(\$254,040)</b>	<b>(\$205,560)</b>	<b>(\$96,860)</b>	<b>(\$96,860)</b>	<b>(\$96,860)</b>	<b>(\$96,860)</b>
		<b>Net County Funds</b>	<b>\$392,438</b>	<b>\$516,980</b>	<b>\$336,500</b>	<b>\$1,103,480</b>	<b>\$1,206,480</b>	<b>\$1,058,980</b>	<b>\$1,258,980</b>

# Multi-Year Plans –Technology Plan

## Maintenance or Subscription Costs

Annual maintenance or subscription costs to maintain the same service level.

Item	Sponsor Department	FY 2025 Adopted	FY 2026 Requested	FY2026 Rec.	Planning Amounts			
					FY 2027	FY 2028	FY 2029	FY 2030
Severs (Nutanix) - Maintenance	Information Technology	287,635	406,000	406,000	515,000	515,000	515,000	515,000
Rubrik Maintenance	Information Technology	190,588	207,500	207,500	-	-	17,000	17,000
Access Points - Software Service Fee	Information Technology	34,000	37,000	37,000	34,000	34,000	34,000	34,000
Web Application Firewall	Information Technology	-	-	-	-	50,000	50,000	50,000
Microsoft EA Agreement (in. PowerBi)	Information Technology	1,262,062	1,299,356	1,299,356	1,299,356	1,338,337	1,378,487	1,419,841
Microsoft Azure	Information Technology	184,000	197,710	197,710	203,641	209,751	216,043	222,524
Dell ProSupport Maintenance	Information Technology	40,000	113,700	113,700	260,552	286,607	315,268	346,795
	<b>Total Funding</b>	<b>\$1,998,285</b>	<b>\$2,261,266</b>	<b>\$2,261,266</b>	<b>\$2,312,549</b>	<b>\$2,433,695</b>	<b>\$2,525,798</b>	<b>\$2,605,160</b>
	<b>Revenue Offsets</b>	-	-	-	-	-	-	-
	<b>Net County Funds</b>	<b>\$1,998,285</b>	<b>\$2,261,266</b>	<b>\$2,261,266</b>	<b>\$2,312,549</b>	<b>\$2,433,695</b>	<b>\$2,525,798</b>	<b>\$2,605,160</b>

# Multi-Year Plans –Technology Plan

## Key Enterprise Software

Current software with an annual subscription costs and anticipated year for potential replacement or re-bid. Any software with annual cost over \$100,000 or a key cross departmental software supporting a core service.

Item	Sponsor Department	FY 2025 Adopted	FY 2026 Requested	FY2026 Rec.	Planning Amounts			
					FY 2027	FY 2028	FY 2029	FY 2030
Tyler Munis	Finance	851,900	625,258	625,258	656,521	689,347	723,814	760,005
Infor Lawson	Human Resources	637,711	685,000	685,000	739,800	798,984	862,903	931,935
Kronos Timekeeping	Human Resources	116,525	173,910	173,910	173,910	182,606	191,736	201,323
Halogen Performance Management	Human Resources	104,574	112,938	112,938	121,973	131,731	142,269	153,651
NCPTS	Tax	583,607	591,663	591,663	644,913	702,955	766,221	835,181
Tyler EPL	Planning / Inspections / EH / Fire Marshall	147,712	159,529	159,529	167,505	175,881	184,675	193,908
OpenGov - Budgeting	Budget & Management	149,505	149,505	149,505	149,505	149,505	149,505	149,505
Cornerstone Detention	Law Enforcement	413,292	425,690	425,690	438,460	451,614	465,162	470,000
SBED Software	Small Business & Enter.	100,000	100,000	100,000	103,000	106,090	109,273	112,551
ESRI	Information Technology	91,984	170,026	170,026	178,527	187,454	196,826	206,668
Manage Engine Components	Information Technology	55,000	55,000	55,000	55,000	55,000	55,000	55,000
DUO MFA	Information Technology	224,362	224,362	224,362	235,580	247,359	259,727	272,713
Cynet	Information Technology	-	115,672	115,672	121,456	127,528	133,905	140,600
SAS Viya	Public Health	-	204,669	204,669	211,853	219,277	219,277	219,277
Salesforce	Public Health	-	184,598	184,598	184,598	184,598	184,598	184,598
	<b>Total Funding</b>	<b>\$3,476,172</b>	<b>\$3,977,820</b>	<b>\$3,977,820</b>	<b>\$4,182,601</b>	<b>\$4,409,929</b>	<b>\$4,644,891</b>	<b>\$4,886,915</b>
	<b>Revenue Offsets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Net County Funds</b>	<b>\$3,476,172</b>	<b>\$3,977,820</b>	<b>\$3,977,820</b>	<b>\$4,182,601</b>	<b>\$4,409,929</b>	<b>\$4,644,891</b>	<b>\$4,886,915</b>

# Multi-Year Plans - Vehicle Replacement

The **Vehicle Replacement Plan** maps the replacement of county fleet vehicles, including passenger cars, equipment trucks, law enforcement vehicles, and ambulances. The County maintains over 770 vehicles, broken out into three functional areas: Sheriff's Office, Emergency Services, and County Fleet.

Department	Restore Annual Replacement	Expansion Request	Amount Financed	First Year Finance Payment
Sheriff's Office	\$2,070,000	\$1,125,000	\$3,195,000	\$898,000
Emergency Services	\$1,665,000	\$1,440,000	\$3,105,000	\$897,000
County Fleet	\$765,000	\$138,805	\$867,000	\$250,000
Public Health	-	\$500,000	-	-
<b>Total</b>	<b>\$4,500,000</b>	<b>\$3,203,805</b>	<b>\$7,167,000</b>	<b>\$2,045,000</b>

## Sheriff's Office

The Sheriff's Office operates 414 vehicles to provide law enforcement functions in Guilford County. These functions include patrol, detention transportation, and special operations. In general, the Sheriff's Office evaluates vehicles for replacement at 100,000 miles, five (5) years for patrol rated vehicles, and based on maintenance records. The current average mileage for Sheriff's Office vehicles is 89,000.

Type	Vehicle Type	Count	Purchase + Upfit	Financing Amount	Revenue Source
Replacement	Transit Van	Est. 1	\$79,600	\$25,000	Financing
Replacement	Patrol Vehicle	Est. 18	\$1,249,000	\$360,000	Financing
Replacement	Detective/Admin	Est. 15	\$741,400	\$213,000	Financing
Replacement	Mobile Command	1	\$875,000	\$233,000	Financing
Replacement	Critical Incident Response Team	1	\$250,000	\$67,000	Financing
			<b>\$3,195,000</b>	<b>\$898,000</b>	

- The County plans to finance the purchase of \$3,195,000 in vehicle replacements at an estimated cost of \$598,000 for 4 years and replace the Mobile Command and SERT vehicle for the critical incident response team at an estimated cost of \$300,000 for 4 years.
- The Sheriff's Office submitted a total request of ~\$4 million to replace 49 vehicles, the Mobile Command vehicle, and SERT vehicles.

# Multi-Year Plans - Vehicle Replacement

## Emergency Services

Emergency Services operates 137 vehicles to provide emergency services functions in Guilford County. These functions include emergency medical response, fire protection, and emergency management. In general, Emergency Services evaluates vehicles for replacement at 300,000 miles for emergency response vehicles, and 150,000 for administrative vehicles, eight to ten years based on vehicle type, visual and safety condition, and based on maintenance records. The current average mileage for Emergency Response vehicles is 160,000.

Type	Vehicle Type	Count	Purchase + Upfit	Financing Amount	Revenue Source
Replacement	F650 – Total Replacements	4	\$1,440,000	\$416,000	Financing
Replacement	F550 – Remount Box	1	\$225,000	\$65,000	Financing
Expansion	Peak Demand Units	4	\$1,440,000	\$416,000	Financing
		<b>9</b>	<b>\$3,105,000</b>	<b>\$897,000</b>	

- The County plans to finance the purchase of \$1,665,000 in vehicle replacements at an estimated cost of \$481,000 for 4 years. These five vehicles average more than 270,000 miles, and given long lead times, will likely be well in excess of 300,000 miles by the time new vehicles arrive.
- The County plans to finance the purchase of \$1,440,000 in vehicle expansions at an estimates cost of \$416,000 for 4 years. These vehicles will support peak unit demand and improve unit availability for emergency responses and should improve associated response times.

# Multi-Year Plans - Vehicle Replacement

## County Fleet

The Fleet Operations Department operates the County's two motor pools and manages fleet operations for all county vehicles, excluding the Sheriff's Department, Emergency Services & Guilford County Transportation & Mobility Services. Fleet Operations supports numerous departments throughout the County, including Animal Control, IT, Inspections, Public Health, Social Services, Facilities, Parks and Rec, NC Cooperative Extension, Risk Management, Juvenile Detention, Security, Tax, and Planning. This includes managing and utilizing contracts with outside vendors, ensuring proper and timely preventive maintenance, and ensuring needed and appropriate repairs are performed on county vehicles. Fleet operations collaborates with departments to review vehicle needs, plan vehicle replacements and purchasing of new vehicles, and organizes the removal of vehicles from service. In general, County Fleet evaluates vehicles for replacement at 150,000 miles for, ten years, visual and safety condition, and based on maintenance records. The current average mileage for County Fleet vehicles is 80,000.

Type		Vehicle Type	Count	Purchase + Upfit	Financing Amount	Revenue Source
Replacement	Animal Services	F250	1	\$102,000	\$29,000	Financing
Replacement	Animal Services	F250	1	\$102,000	\$29,000	Financing
Replacement	Motor Pool	Fusion	1	\$29,000	\$8,000	Financing
Replacement	Motor Pool	Fusion	1	\$29,000	\$8,000	Financing
Replacement	Motor Pool	Fusion	1	\$29,000	\$8,000	Financing
Replacement	Motor Pool	Fusion	1	\$29,000	\$8,000	Financing
Replacement	Inspections	F-150	1	\$47,000	\$14,000	Financing
Replacement	Parks and Rec	2500	1	\$50,000	\$14,000	Financing
Replacement	Parks and Rec	3500 Truck	1	\$89,000	\$27,000	Financing
Replacement	Public Health	F-150	1	\$47,000	\$14,000	Financing
Replacement	Public Health	Prius	1	\$29,000	\$8,000	Financing
Replacement	Public Health	F-150	1	\$47,000	\$14,000	Financing
Replacement	Public Health	F-150	1	\$47,000	\$14,000	Financing
Replacement	Social Services	Caravan	1	\$42,000	\$12,000	Financing
Replacement	Facilities	Ranger	1	\$47,000	\$14,000	Financing
Expansion	Animal Services	F250	1	\$102,000	\$29,000	Financing
Expansion	Public Health	Mobile Clinic	1	\$500,000	-	MedMax Funds
Expansion	Planning & Dev	Truck	1	\$36,805	-	Cash
				<b>\$1,403,805</b>	<b>\$250,000</b>	

- The County plans to finance the purchase of \$765,000 in vehicle replacements at an estimated cost of \$221,000 for 4 years. County fleet submitted \$825,000 in identified needs.
- Includes +1 new vehicle for Animal Control expansion. Cost is partially offset by revenue from municipalities. Estimated cost of \$29,000 for 4 years.
- Includes Public Health Clinic mobile clinic, funded through MedMax fund balance.

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# Capital Investment Plan Overview

The Capital Investment Plan (CIP) is a ten-year planning tool used to outline the County's anticipated capital needs. It focuses on major purchases, construction and renovation projects, and land acquisitions. Importantly, the CIP is a **planning document only**—it does **not** authorize spending or approve specific projects. Its primary purposes are to:

- Identify capital needs expected over the next five to ten years
- Plan and schedule capital projects in a strategic manner
- Develop funding strategies and policies to support those projects
- Estimate the potential impact of capital projects on the County's operating budget
- Communicate proposed investments to the public

In general, projects included in the CIP are expected to meet the following criteria:

- Minimum cost of \$100,000
- Useful life of at least 10 years
- Project timeline that extends beyond one year

However, other projects that involve a substantial investment of public funds may also be considered for inclusion. Examples of typical CIP projects include the construction of emergency medical services bases, schools, and parks.

Large purchases such as roof replacements, software acquisitions, or technology upgrades are usually excluded from the CIP unless they involve significant investment and are implemented over multiple years. These types of expenditures, while important, typically fall outside of CIP criteria and are better suited for inclusion in the operating budget. To ensure strategic financial planning, the County conducts **separate planning processes** for major equipment, facility improvements, technology upgrades, and vehicle replacements.

## Implementation

Before any capital project can begin, the Board of Commissioners must approve a **capital project ordinance**. While the CIP provides a long-term outlook—detailing each project and its associated financial information does not authorize projects or allocate funding.

The capital project ordinance establishes the full budget for a project, including both funding sources and expected costs. Unlike the annual operating budget, this ordinance remains in effect for the entire duration of the project and does not require yearly reauthorization. However, it may be amended by the Board to account for changes in project scope or cost.

# Capital Investment Plan Overview

## Connection to the Strategic Plan

Service Area	Goal	Initiative
<b>Successful People</b>	Goal 5: Support an education and credentialing continuum that produces graduates with high academic achievement and skill levels to successfully compete in the job market.	5.1 - Improve Guilford County Schools Facilities
<b>Strong Community</b>	Goal 1: Maintain safe and secure communities through strategically coordinated and professional public safety services.	1.3 - Construction & Occupancy of new Sheriff's Administration Building 1.12 - Open New Guilford County Animal Shelter
	Goal 4: Enhance residents' quality of life through vibrant recreational, cultural, and entertainment opportunities.	4.8 - Plan Development for the Bicentennial Greenway 4.9 - Develop a Parks Master Plan
<b>Quality Government</b>	Goal 1: Be good stewards of the County's money and other assets to meet the service, access, and technology needs of our teams and community.	5.1 - Maintain a Balanced & Principled School Bond Funding Model 5.2 - Protect County Facility Assets – Condition Assessments 5.3 - Implement \$42 million in facility improvement

## Funding the CIP

Capital projects are funded through a combination of **General Fund transfers** and, when appropriate, **debt financing** (such as bonds or loans). Since the CIP is a forward-looking plan—not an approval mechanism—some projects listed may not yet have secured funding.

Projects in the CIP fall into two categories:

- **Planned Projects:** Projects that require future Board action to initiate or adjust funding
- **Active Projects:** Projects that have already been approved through a capital project ordinance and are underway

Projects are prioritized based on criteria such as legal or regulatory requirements, public health and safety, impact on service delivery, asset condition, and cost-benefit analysis.

# Capital Investment Plan Overview

## Operating Budget Impact

Beyond construction, capital projects can have long-term impacts on the County's operating budget—especially when new facilities require staffing, utilities, or maintenance.

- The new Law Enforcement Administration building is anticipated to open in FY2026 and will have potential operating impacts in utilities costs and technology upgrades to the building. Staff are still evaluating future impacts and no additional funding has been allocated in association with operating costs for the project completion.

## Public Engagement & Transparency

To help provide updates on the \$2.0 billion school bond program, the County worked with Guilford County Schools to develop a public dashboard to provide status updates. Information on these projects is available at [this site](#).

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# Guilford County Government

This table below shows the revenues utilized to support existing and future debt to support county operations, including mandated functions like Public Health, Social Services, and public safety. More information about debt issuances can be found in the Debt Repayment Section of the Budget.

- **Dedicated Property Tax** - This represents the property tax revenue that was supporting county debt as of FY23 when the model was established.
- **Federal Subsidy** - Federal subsidies from Build America Bonds
- **Transfer from General Fund** -Debt leveling established with the FY23 budget of \$1.575 million per year, carried forward through the model.
- **Bond Premium** - Revenue generated from the sale of debt, paid by the funding institution, utilized to pay for Year 1 and 2 of interest.

	FY2023 – FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	Future Years FY31-FY35
<b>Beginning Cash Balance (Estimated)</b>	\$0	\$577,865	\$1,504,274	\$5,695,808	\$9,616,712	\$13,422,360	\$16,752,228
<b>Debt Service Model Revenue</b>							
<i>Dedicated Property Tax</i>	39,471,989	13,701,242	13,975,267	14,254,772	14,539,867	14,830,665	78,722,962
<i>Federal Subsidy</i>	1,251,695	312,735	258,546	202,909	145,931	87,881	29,294
<i>Transfer from General Fund</i>	3,826,000	1,575,000	1,575,000	1,575,000	1,575,000	1,575,000	7,875,000
<i>Bond Premium</i>	4,036,676	-	-	-	-	-	-
<i>Transfer for Vehicles</i>	4,854,304	6,069,984	6,526,272	5,800,000	5,800,000	4,500,000	22,500,000
<b>Total Debt Service Model Revenue</b>	<b>\$53,440,663</b>	<b>\$21,658,960</b>	<b>\$22,335,085</b>	<b>\$21,832,681</b>	<b>\$22,060,799</b>	<b>\$20,993,545</b>	<b>\$109,127,256</b>
<b>Debt Service Model Expense</b>							
<i>Existing Debt Service Requirements</i>	48,782,900	14,662,567	14,159,139	12,673,885	11,763,778	10,689,096	35,801,911
<i>Proposed Debt Service Requirements</i>	-	-	-	-	-	-	-
<i>Existing Debt Service - Vehicles</i>	4,079,899	2,724,775	-	-	-	-	-
<i>Proposed Debt Service - Vehicles</i>	-	3,345,209	3,984,413	5,237,892	6,491,372	6,974,581	23,595,722
<b>Total Debt Service Requirements</b>	<b>\$52,862,798</b>	<b>\$20,732,551</b>	<b>\$18,143,551</b>	<b>\$17,911,777</b>	<b>\$18,255,150</b>	<b>\$17,663,677</b>	<b>\$59,397,634</b>
<b>Debt Service Model Cash Balance</b>	<b>\$577,865</b>	<b>\$1,504,274</b>	<b>\$5,695,808</b>	<b>\$9,616,712</b>	<b>\$13,422,360</b>	<b>\$16,752,228</b>	<b>\$66,481,851</b>

# Guilford County Government

Cash Flow Estimates (4/2025)	FY2023 – FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	Future Years FY31 -FY35
<b>Beginning Revenue Available</b>	<b>\$0</b>	<b>\$20,185,615</b>	<b>\$3,572,849</b>	<b>\$1,983,560</b>	<b>\$1,983,560</b>	<b>\$0</b>	<b>\$0</b>
<i>Planned Bond Issuance</i>	41,000,000	-	-	-	-	-	-
<b>Total Bond Revenue Available</b>	<b>\$41,000,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Guilford County Capital Projects (Cash flows of remaining \$41 million)</b>							
<i>Old Courthouse Renovation</i>	1,000,000	-	-	-	-	-	-
<i>BB&amp;T Parking Deck Repairs</i>	798,509	71,491	-	-	-	-	-
<i>Greensboro Courthouse Renovation</i>	1,729,145	670,855	-	-	-	-	-
<i>Gso Governmental Plaza Deck Repairs</i>	5,403,375	3,726,625	-	-	-	-	-
<i>HP Courthouse Plaza Repairs</i>	349,888	1,170,112	-	-	-	-	-
<i>HP Courthouse Renovation</i>	15,800	684,200	-	-	-	-	-
<i>Independence Center Renovation</i>	16,426	-	583,574	-	-	-	-
<i>Greensboro Public Health Renovation</i>	314,126	361,610	824,264	-	-	-	-
<i>Law Enforcement Admin Bld Reno</i>	7,776,935	9,253,065	-	-	-	-	-
<i>Greensboro Detention Center Reno</i>	2,214,255	25,745	-	-	-	-	-
<i>HP Detention Center Renovation</i>	1,179,486	649,063	181,451	-	-	-	-
<i>Bryan Park Expansion</i>	16,440	-	-	-	983,560	-	-
<i>Hagan-Stone Park Repairs</i>	-	-	-	-	1,000,000	-	-
<b>Total Estimated Capital Projects Cash Needed</b>	<b>\$20,814,385</b>	<b>\$16,612,766</b>	<b>\$1,589,289</b>	<b>-</b>	<b>\$1,983,560</b>	<b>-</b>	<b>-</b>
<b>Capital Projects Cash Balance</b>	<b>\$20,185,615</b>	<b>\$3,572,849</b>	<b>\$1,983,560</b>	<b>\$1,983,560</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

# Guilford County Government

	FY2023 – FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	Future Years FY31-FY35
<b>Beginning Available Balance (Estimated)</b>	<b>\$16,286,191</b>	<b>\$9,631,360</b>	<b>\$9,519,994</b>	<b>\$9,459,708</b>	<b>\$6,418,073</b>	<b>\$6,357,786</b>	<b>\$6,297,499</b>
<b>Annual Capital Maintenance Revenue</b>							
County Funds	7,352,924	1,000,000	3,251,080	3,251,080	3,251,079	3,251,079	7,500,000
Other Revenues	438,101	-	-	-	-	-	-
Federal/State Reimbursement	-	256,617	-	-	-	-	-
Transfer from Opioid Funds	5,251,562	-	-	-	-	-	-
Future Bond Proceeds	-	-	-	-	-	-	-
Installment Financing	2,103,543	11,667,000	4,500,000	4,500,000	4,500,000	4,500,000	22,500,000
<b>Total Annual Capital Maintenance Revenue</b>	<b>\$11,277,015</b>	<b>\$17,609,000</b>	<b>\$7,751,080</b>	<b>\$ 7,751,080</b>	<b>\$7,751,079</b>	<b>\$7,751,079</b>	<b>\$30,000,000</b>
<b>Annual Capital Maintenance Expense</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
FY23 Capital Maintenance	1,515,000	-	-	-	-	-	-
Old Animal Shelter Demolition	142,265	-	-	-	-	-	-
FY24 Capital Maintenance	515,000	-	-	-	-	-	-
Erwin School Purchase & Upfit	743,768	-	-	-	-	-	-
DSS Facility Repair & Renovation	573,799	-	-	-	-	-	-
Detention Center Shower Pods Reno	400,000	-	-	-	-	-	-
Parks & Recreation Master Plan	250,000	-	-	-	-	-	-
FY24 LE Vehicles	2,026,000	-	-	-	-	-	-
FY24 Fleet Vehicles	170,000	-	-	-	-	-	-
FY24 ES Vehicles	500,000	-	-	-	-	-	-
Lee's Chapel Residential Treat Reno	5,251,562	-	-	-	-	-	-
FY25 Vehicle Purchase-Law Enforce	2,070,000	-	-	-	-	-	-
FY25 Vehicle Purchase-Emergency Ser	1,665,000	-	-	-	-	-	-
FY25 Vehicle Purchase-County Fleet	765,000	-	-	-	-	-	-
Motorola Radio Lease Purchase	-	1,811,366	1,811,366	1,811,366	1,811,366	1,811,366	-
Legal Support Center Capital Improv	274,000	-	-	-	-	-	-
Bur Mil Golf Operations Building	635,000	-	-	-	-	-	-
Lee's Chapel Res Treat Fac-McKinsey	199,452	-	-	-	-	-	-
Fire District 28 Radio Reimbursement	66,000	-	-	-	-	-	-
GCSO Shooting Range Fence	170,000	-	-	-	-	-	-
Probation and Parole	-	-	-	2,981,349	-	-	-
Transfer to GTCC Annual Capital	-	1,550,000	-	-	-	-	-
Vehicle Plan	-	7,167,000	4,500,000	4,500,000	4,500,000	4,500,000	22,500,000
Capital Maintenance	-	1,000,000	1,500,000	1,500,000	1,500,000	1,500,000	7,500,000
Cyber Security/Disaster Recovery	-	2,442,000	-	-	-	-	-
Truist Building Improvements	-	1,250,000	-	-	-	-	-
RMS/JMS - Law Enforcement	-	2,500,000	-	-	-	-	-
<b>Total Annual Capital Maintenance</b>	<b>\$17,931,846</b>	<b>\$17,720,366</b>	<b>\$7,811,366</b>	<b>\$10,792,715</b>	<b>\$7,811,366</b>	<b>\$7,811,366</b>	<b>\$30,000,000</b>
<b>Annual Capital Maintenance Cash Balance</b>	<b>\$9,631,360</b>	<b>\$9,519,994</b>	<b>\$9,459,708</b>	<b>\$6,418,073</b>	<b>\$6,357,786</b>	<b>\$6,297,499</b>	<b>\$6,297,499</b>

# Guilford County Government

	FY2023 – FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	Future Years FY31-FY35
<b>Debt Service Model Cash Balance</b>	\$577,865	\$1,504,274	\$5,695,808	\$9,616,712	\$13,422,360	\$16,752,228	\$66,481,851
<b>Annual Capital Maintenance Cash Balance</b>	\$20,185,615	\$3,572,849	\$1,983,560	\$1,983,560	\$0	\$0	\$0
<b>Capital Projects Cash Balance</b>	\$9,631,360	\$9,519,994	\$9,459,708	\$6,418,073	\$6,357,786	\$6,297,499	\$6,297,499
	<b>\$30,394,840</b>	<b>\$14,597,117</b>	<b>\$17,139,076</b>	<b>\$18,018,345</b>	<b>\$19,780,146</b>	<b>\$23,049,727</b>	<b>\$72,779,350</b>

# Guilford County Government

## Special Facilities Maintenance Plan

Guilford County partnered with a third-party vendor to complete site assessments of all county facilities and identify facility improvements. This firm then reviewed the results of the site assessments and developed a schedule to address the most critical facility items. This list captures the results of that work. This identifies approximately \$73 million in identified County needs. To account for this, a 5% annual increase is included for planning purposes.

Building	Category	Description	FY2026	FY2027- FY2028	FY2029- FY2030	FY2031- FY2032	Additional Est. Costs
HHS Administration Building - Maple Street	HVAC	HVAC Replacement	-	159,000	-	-	-
	ELEV/OTHER	Elevators (3)	-	-	-	1,050,000	-
	STRUCTURAL	Foundation Waterproofing and Water Intrusion	500,000	-	-	-	-
	ROOF	Roofing	-	-	1,300,000	-	-
	GEN RENO	Cubicle Replacement	-	-	-	-	375,000
	GEN RENO	Carpet	-	-	-	-	750,000
	<b>Total:</b>		<b>500,000</b>	<b>159,000</b>	<b>1,300,000</b>	<b>1,050,000</b>	<b>1,125,000</b>
County Jail - Greensboro	FIRE/LS	Domestic Water Taps	-	54,000	-	-	-
	GEN RENO	Recoating Kitchen Floor	-	720,000	-	-	-
	<b>Total:</b>		<b>-</b>	<b>774,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
Edgeworth	GEN RENO	Complete Renovation	-	-	-	-	12,000,000
	<b>Total:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,000,000</b>
County Courthouse - Greensboro	ADA	ADA Upgrades	-	-	261,000	-	-
	HVAC	HVAC Replacement	-	1,655,000	-	-	-
	FIRE/LS	Fire Alarm Phase 2	-	360,000	-	-	-
	FIRE/LS	Fire Alarm Phase 3	-	-	130,000	-	-
	FIRE/LS	Concrete exterior repair	250,000	600,000	-	-	-
	ELEV/OTHER	Generator	-	-	975,000	-	-
	GEN RENO	General Renovations	-	-	-	-	6,000,000
	HVAC	HVAC Upgrade	-	-	-	-	3,750,000
<b>Total:</b>		<b>250,000</b>	<b>2,615,000</b>	<b>1,366,000</b>	<b>-</b>	<b>9,750,000</b>	
County Courthouse - High Point	HVAC	HVAC Upgrade	-	-	-	-	1,125,000
	ADA	ADA Upgrades	-	84,000	-	-	-
	STRUCTURAL	Foundation Waterproofing and Water Intrusion	-	240,000	-	-	-
	GEN RENO	General Renovations	-	-	-	-	3,000,000
	<b>Total:</b>		<b>-</b>	<b>324,000</b>	<b>-</b>	<b>-</b>	<b>4,125,000</b>
Guilford County Katie S. Cashion Center	ADA	ADA Upfit	-	-	534,000	-	-
	ELEV/OTHER	Freight Elevator Replacement	-	390,000	-	-	-
	HVAC	HVAC Replacement	-	446,000	-	-	-
	<b>Total:</b>		<b>-</b>	<b>836,000</b>	<b>534,000</b>	<b>-</b>	<b>-</b>

# Guilford County Government

Building	Category	Description	FY2026	FY2027- FY2028	FY2029- FY2030	FY2031- FY2032	Additional Est. Costs
Guilford County - Truist Building	ADA	ADA Upfit	-	-	-	181,000	-
	GEN RENO	Capital Repairs/Upgrades to Server Room	1,250,000	-	-	-	-
	HVAC	HVAC Replacement	-	-	832,000	-	-
	ELEV/OTHER	Elevator (2)	-	-	-	700,000	-
	ROOF	Roof Replacement	-	-	-	700,000	-
	FIRE/LS	Vault Removal	-	420,000	-	-	-
	<b>Total:</b>		<b>1,250,000</b>	<b>420,000</b>	<b>832,000</b>	<b>1,581,000</b>	<b>-</b>
Old County Courthouse	GEN RENO	Overall Renovations	-	-	-	529,000	-
	FLOORING	Flooring	-	-	-	159,000	-
	ENVELOPE	Drainage and Waterproofing	-	114,000	-	-	-
	ELEV/OTHER	Elevator (2)	-	-	650,000	-	-
	STRUCTURAL	Exterior Doors	-	-	520,000	-	-
	<b>Total:</b>		<b>-</b>	<b>114,000</b>	<b>1,170,000</b>	<b>688,000</b>	<b>-</b>
Guilford County - Independence Center	ADA	ADA Upfit	-	-	-	74,000	-
	ENVELOPE	Water Infiltration	-	-	175,000	-	-
	ROOF	Roof Replacement	-	-	78,000	-	-
	ELEV/OTHER	Elevator Replacement (2)	-	-	-	700,000	-
	HVAC	HVAC Replacement	-	768,000	-	-	-
	STRUCTURAL	Window Repair	-	1,680,000	-	-	-
	STRUCTURAL	Parking Deck Renovations	-	-	390,000	-	-
<b>Total:</b>		<b>-</b>	<b>2,448,000</b>	<b>643,000</b>	<b>774,000</b>	<b>-</b>	
Public Health - Greensboro	ELEV/OTHER	Elevator Replacement (2)	-	-	-	700,000	-
	HVAC	HVAC Replacement	-	-	286,000	-	-
	<b>Total:</b>		<b>-</b>	<b>-</b>	<b>286,000</b>	<b>700,000</b>	<b>-</b>
Public Health - High Point	ROOF	Roof Replacement	-	-	-	273,000	-
	GEN RENO	Renovation of vacant TAPM Space	-	-	-	-	300,000
	GEN RENO	Interior Renovations	-	-	-	-	3,000,000
	ELEV/OTHER	Elevator Replacement	-	-	-	350,000	-
	<b>Total:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>623,000</b>	<b>3,300,000</b>
Public Health - Chandler Dental Clinic	GEN RENO	Major Systems	-	-	-	-	600,000
<b>Total:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>600,000</b>	

# Guilford County Government

Building	Category	Description	FY2026	FY2027- FY2028	FY2029- FY2030	FY2031- FY2032	Additional Est. Costs
County Jail - High Point	ELEV/OTHER	Elevator Replacement (3)	-	900,000	-	-	-
	HVAC	HVAC Replacement	-	1,800,000	-	-	-
	ELEV/OTHER	Kitchen Drains	-	3,600,000	-	-	-
	PARKING	Parking Deck Renovations	-	-	-	-	375,000
	FIRE/LS	Domestic Water Taps	-	156,000	-	-	-
	<b>Total:</b>			-	<b>6,456,000</b>	-	-
EMS Base 3 Meadowood	ADA	ADA Upfit	-	-	-	151,000	-
	ELEV/OTHER	Elevator 1x	-	-	325,000	-	-
	GEN RENO	General Renovations	-	-	1,138,000	-	-
	HVAC	HVAC Replacement	-	-	972,000	-	-
	<b>Total:</b>			-	-	<b>2,435,000</b>	<b>151,000</b>
EMS Concord Base	ROOF	Roof and Envelope	-	-	-	-	375,000
	<b>Total:</b>			-	-	-	-
Cooperative Extension	ADA	ADA Upfit	-	-	420,000	-	-
	GEN RENO	General Renovations	-	-	-	-	1,500,000
	<b>Total:</b>			-	-	<b>420,000</b>	-
RHA / HP Probation	ADA	ADA Upfit	-	-	30,000	-	-
	ENVELOPE	Moisture Infiltration	-	-	99,000	-	-
	FLOORING	Flooring	-	-	-	287,000	-
	GEN RENO	General Renovations	-	-	-	1,400,000	-
	ELEV/OTHER	Elevator Replacement	-	-	-	350,000	-
<b>Total:</b>			-	-	<b>129,000</b>	<b>2,037,000</b>	-
County Farm	ROOF	Replace Metal Roof	-	-	-	172,000	-
	<b>Total:</b>			-	-	-	<b>172,000</b>
Juvenile Detention	ROOF	Roof Replacement	-	-	553,000	-	-
	ELEV/OTHER	Domestic Water Taps	-	36,000	-	-	-
	<b>Total:</b>			-	<b>36,000</b>	<b>553,000</b>	-
Russell Building	ENVELOPE	Waterproofing	-	48,000	-	-	-
	GEN RENO	Flooring Upgrade/Repair	-	-	189,000	-	-
	HVAC	HVAC Replacement	250,000	-	-	-	-
	GEN RENO	General Renovations	-	-	-	-	1,500,000
	ELEV/OTHER	Elevator Replacement (2)	-	-	-	700,000	-
<b>Total:</b>			<b>250,000</b>	<b>48,000</b>	<b>189,000</b>	<b>700,000</b>	<b>1,500,000</b>
Animal Shelter	GEN RENO	Epoxy Repair (Yearly)	-	36,000	39,000	42,000	-
	<b>Total:</b>			-	<b>36,000</b>	<b>39,000</b>	<b>42,000</b>

# Guilford County Government

Building	Category	Description	FY2026	FY2027- FY2028	FY2029- FY2030	FY2031- FY2032	Additional Est. Costs
Bur-Mill Park	GEN RENO		-	-	-	-	750,000
	<b>Total:</b>		-	-	-	-	<b>750,000</b>
Mackintosh Park	GEN RENO		-	-	-	-	150,000
	<b>Total:</b>		-	-	-	-	<b>150,000</b>
Gibson Park	GEN RENO		-	-	-	-	150,000
	<b>Total:</b>		-	-	-	-	<b>150,000</b>
Southwest Park	GEN RENO		-	-	-	-	600,000
	<b>Total:</b>		-	-	-	-	<b>600,000</b>
Northeast Park	GEN RENO		-	-	-	-	1,125,000
	<b>Total:</b>		-	-	-	-	<b>1,125,000</b>
Hagan Stone Park	GEN RENO		-	-	-	-	1,125,000
	<b>Total:</b>		-	-	-	-	<b>1,125,000</b>
			<b>\$2,250,000</b>	<b>\$14,266,000</b>	<b>\$9,896,000</b>	<b>\$8,518,000</b>	<b>\$38,550,000</b>

# Guilford County Schools

This table shows the revenues utilized to support existing and future debt to support Guilford County Schools. Voters recently approved \$2.0 billion in bond referendums. More information about debt issuances can be found in the Debt Repayment Section of the Budget.

- **Dedicated Property Tax** - This represents the property tax revenue that was supporting GCS debt prior to the \$1.7B referendum.
- **Dedicated Sales Tax** - NC General Statutes restrict portions of sales associated with Article 40 (30%) and Article 42 (60%).
- **Lottery Proceeds** - Funding through the Public School Building Capital Fund (PSBCF) can be used to support debt service.
- **Federal Subsidy** - Federal subsidies from Build America Bonds, which expires in FY2032.
- **Bond Premium** - Revenue generated from the sale of debt, paid by the funding institution, utilized to pay for Year 1 and 2 of interest.
- **Interest Earnings** – Investment earnings generated on bond proceeds, up to a specific earning %, after accounting for arbitrage
- **Honor School Capital** – Set aside by Board of County Commissioners to pay future debt increases associated with \$1.7B referendum.

	FY2023 – FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	Future Years FY31-FY35
<b>Beginning Cash Balance (Estimated)</b>	\$0	167,186,722	209,092,709	269,761,208	291,612,339	306,991,772	319,991,424
<b>Debt Service Model Revenue</b>							
<i>Dedicated Property Tax</i>	105,918,223	-	39,249,685	40,034,678	40,835,372	41,652,079	221,094,276
<i>Dedicated Sales Tax</i>	88,280,000	32,211,600	32,855,832	33,512,949	34,183,208	34,866,872	185,077,573
<i>Lottery Proceeds</i>	14,250,000	4,750,000	4,750,000	4,750,000	4,750,000	4,750,000	23,750,000
<i>Federal Subsidy</i>	5,199,450	1,649,627	1,599,620	1,548,276	1,495,694	1,442,123	2,749,078
<i>Bond Premium</i>	19,060,894	33,980,345	24,847,054	14,125,000	14,125,000	-	28,250,000
<i>Interest Earnings</i>	8,000,000	4,000,000	-	-	-	-	-
<i>Honor School Capital</i>	153,230,000	53,172,600	54,236,052	55,320,773	56,427,189	57,555,732	305,512,789
<b>Total Debt Service Model Revenue</b>	<b>393,938,567</b>	<b>129,764,172</b>	<b>157,538,243</b>	<b>149,291,676</b>	<b>151,816,463</b>	<b>140,266,806</b>	<b>766,433,716</b>
<b>Debt Service Model Expense</b>							
<i>Existing Debt Service Requirements</i>	226,751,844	87,858,186	96,869,743	113,315,546	108,187,029	99,017,154	441,865,436
<i>Proposed Debt Service Requirements</i>	-	-	-	14,125,000	28,250,000	28,250,000	509,284,722
<b>Total Debt Service Requirements</b>	<b>226,751,844</b>	<b>87,858,186</b>	<b>96,869,743</b>	<b>127,440,546</b>	<b>136,437,029</b>	<b>127,267,154</b>	<b>951,150,158</b>
<b>Debt Service Model Cash Balance</b>	<b>\$167,186,722</b>	<b>\$209,092,708</b>	<b>\$269,761,208</b>	<b>\$291,612,338</b>	<b>\$306,991,772</b>	<b>\$319,991,424</b>	<b>\$135,274,982</b>

# Guilford County Schools

Cash Flow Estimates provided by GCS (4/2025)	FY2023 – FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	Future Years FY31-FY35
<b>Beginning Revenue Available</b>	<b>\$0</b>	<b>\$464,531,007</b>	<b>\$223,497,184</b>	<b>\$67,983,014</b>	<b>\$388,553,848</b>	<b>\$184,699,182</b>	<b>\$422,147,663</b>
<i>Planned Bond Issuance</i>	870,000,000	-	-	565,000,000	-	565,000,000	-
<b>Total Bond Revenue Available</b>	<b>\$870,000,000</b>	<b>\$464,531,007</b>	<b>\$223,497,184</b>	<b>\$632,983,014</b>	<b>\$388,553,848</b>	<b>\$749,699,182</b>	<b>\$422,147,663</b>
<b>Guilford County Schools Capital Projects</b>							
<i>Land Acquisition</i>	507,575	2,100,000	1,000,000	4,509,325	-	-	-
<i>Brooks Global Elementary</i>	41,518,037	1,121,153	-	-	-	-	-
<i>Claxton Elementary</i>	50,965,198	299,990	-	-	-	-	-
<i>Foust Elementary</i>	57,795,190	1,306,451	-	-	-	-	-
<i>Kiser Middle</i>	68,851,961	15,164,762	-	-	-	-	-
<i>VPA Elementary</i>	43,474,311	25,901,311	-	-	-	-	-
<i>Peck K-8</i>	75,785,905	2,951,491	-	-	-	-	-
<i>Katherine C Johnson K-8</i>	6,583,936	19,936,253	33,240,811	34,787,003	-	-	-
<i>Montessori (Archer) Elementary</i>	2,003,677	12,392,649	25,719,307	7,628,333	-	-	-
<i>Allen Jay Elementary</i>	2,798,261	21,085,561	23,910,485	29,455,694	-	-	-
<i>Sternberger Elementary</i>	3,673,722	15,616,014	20,080,946	26,129,318	-	-	-
<i>Sumner Elementary</i>	4,158,954	15,154,638	22,395,856	27,506,307	-	-	-
<i>Swann 6-12</i>	2,791,368	4,321,894	12,303,713	35,480,310	23,503,759	-	-
<i>Lindley Elementary</i>	4,052,809	2,627,395	2,930,738	45,609,062	21,044,179	-	-
<i>Northwood Elementary</i>	338,672	-	279,256	3,642,635	36,487,462	27,675,852	6,993,745
<i>Shadybrook Elementary</i>	185,417	-	299,845	3,921,811	35,602,479	32,325,307	7,406,785
<i>Northwest Middle</i>	492,680	-	-	322,610	6,932,588	52,817,486	51,696,583
<i>Joyner Elementary</i>	337,272	-	-	145,649	3,615,478	37,907,264	38,069,292
<i>Vandalia Elementary</i>	337,888	-	-	308,285	5,129,945	39,160,535	38,257,451
<i>Bessemer Elementary</i>	336,312	-	-	285,811	3,264,635	39,248,346	40,929,383
<i>Millis Road Elementary</i>	-	-	-	1,204,056	6,220,964	11,639,203	61,206,133
<i>Maintenance/Transportation Center</i>	-	-	-	-	5,933,326	6,527,083	46,874,251
<i>Deferred Capital Replacement 48 M - FY 22/23</i>	31,629,284	16,370,716	-	-	-	-	-
<i>Deferred Capital Replacement 10M - FY 24/25</i>	5,662,123	4,337,877	-	-	-	-	-
<i>Deferred Capital Replacement 50M - FY 24/25</i>	1,188,442	48,811,558	-	-	-	-	-
<i>FY26 Budget - Deferred Capital Replacement</i>	-	31,534,111	13,353,213	5,112,676	56,119,851	80,250,443	-
<i>Deferred Capital Replacement</i>	-	-	-	18,380,281	-	-	130,714,040
<b>Total Estimated Capital Projects Cash Needed</b>	<b>\$405,468,993</b>	<b>\$241,033,823</b>	<b>\$155,514,170</b>	<b>\$244,429,167</b>	<b>\$203,854,666</b>	<b>\$327,551,519</b>	<b>\$422,147,663</b>
<b>Capital Projects Cash Balance</b>	<b>\$464,531,007</b>	<b>\$223,497,184</b>	<b>\$67,983,014</b>	<b>\$388,553,848</b>	<b>\$184,699,182</b>	<b>\$422,147,663</b>	<b>-</b>

# Guilford County Schools

	FY2023 – FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	Future Years FY31-FY35
<b>Beginning Available Unreimbursed Balance (Estimated)</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Annual Capital Maintenance Revenue</b>							
<i>County Funds</i>	12,500,000	-	-	-	-	-	-
<i>Lottery Proceeds</i>	5,706,606	-	700,000	700,000	700,000	700,000	3,500,000
<i>Sell of Assets</i>	-	-	-	11,000,000	-	-	-
<b>Total Annual Capital Maintenance Revenue</b>	<b>\$18,206,606</b>	-	<b>\$700,000</b>	<b>\$11,700,000</b>	<b>\$700,000</b>	<b>\$700,000</b>	<b>\$3,500,000</b>
<b>Annual Capital Maintenance Expense</b>							
<i>FY23 Capital Maintenance Allocation</i>	8,000,000	-	-	-	-	-	-
<i>FY24 Capital Maintenance Allocation</i>	4,500,000	-	-	-	-	-	-
<i>GCS Capital Maintenance FY2023 Lott</i>	2,000,000	-	-	-	-	-	-
<i>GCS Cap. Maint. FY2024 - Lottery</i>	1,352,500	-	-	-	-	-	-
<i>FY24 GCS Cap. Main. PSBRRF</i>	1,464,106	-	-	-	-	-	-
<i>FY25 GCS Capital Maint-R&amp;R Lottery</i>	890,000	-	700,000	700,000	700,000	700,000	3,500,000
<i>GCS Administration Building</i>	11,000,000	-	-	-	-	-	-
<b>Total Annual Capital Maintenance</b>	<b>\$29,206,606</b>	<b>\$0</b>	<b>\$700,000</b>	<b>\$700,000</b>	<b>\$700,000</b>	<b>\$700,000</b>	<b>\$3,500,000</b>
<b>Annual Capital Maintenance Cash Balance</b>	<b>(\$11,000,000)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$11,000,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

	FY2023 – FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	Future Years FY31-FY35
<b>Debt Service Model Cash Balance</b>	\$167,186,722	\$209,092,708	\$269,761,208	\$291,612,338	\$306,991,772	\$319,991,424	\$135,274,982
<b>Capital Projects Cash Balance</b>	\$464,531,007	\$223,497,184	\$67,983,014	\$388,553,848	\$184,699,182	\$422,147,663	-
<b>Annual Capital Maintenance Cash Balance</b>	<b>(\$11,000,000)</b>	-	-	\$11,000,000	-	-	-
	<b>\$620,717,729</b>	<b>\$432,589,892</b>	<b>\$337,744,222</b>	<b>\$691,166,186</b>	<b>\$491,690,954</b>	<b>\$742,139,087</b>	<b>\$135,274,982</b>

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# Guilford Technical Community College

This table shows the revenues utilized to support existing and future debt to support Guilford County Technical Community College. More information about debt issuances can be found in the Debt Repayment Section of the Budget.

- **Dedicated Property Tax** - This represents the property tax revenue that was supporting GTCC debt in FY23, when this model was developed.
- **Federal Subsidy** - Federal subsidies from Build America Bonds
- **Bond Premium** - Revenue generated from the sale of debt, paid by the funding institution, utilized to pay for Year 1 and 2 of interest.
- **Interest Earnings** – Investment earnings generated on bond proceeds, up to a specific earning %, after accounting for arbitrage

	FY2023 – FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	Future Years FY31-FY35
<b>Beginning Cash Balance (Estimated)</b>	\$1,650,000	\$2,444,792	\$4,555,952	\$5,983,959	\$9,409,369	\$13,697,784	\$19,614,115
<b>Debt Service Model Revenue</b>							
<i>Dedicated Property Tax</i>	29,935,896	10,210,200	10,414,404	10,622,692	10,835,146	11,051,849	58,664,551
<i>Federal Subsidy</i>	770,078	192,403	159,065	124,836	89,781	54,067	18,022
<i>Bond Premium</i>	-	-	-	-	-	-	-
<i>Interest Earnings</i>	-	-	-	-	-	-	-
<b>Total Debt Service Model Revenue</b>	<b>\$30,705,974</b>	<b>\$10,402,603</b>	<b>\$10,573,469</b>	<b>\$10,747,528</b>	<b>\$10,924,927</b>	<b>\$11,105,916</b>	<b>\$58,682,573</b>
<b>Debt Service Model Expense</b>							
<i>Existing Debt Service Requirements</i>	29,911,182	8,291,443	7,985,462	6,191,118	5,534,511	4,116,584	10,763,329
<i>Proposed Debt Service Requirements</i>	-	-	1,160,000	1,131,000	1,102,000	1,073,000	4,930,000
<b>Total Debt Service Requirements</b>	<b>\$29,911,182</b>	<b>\$8,291,443</b>	<b>\$9,145,462</b>	<b>\$7,322,118</b>	<b>\$6,636,511</b>	<b>\$5,189,584</b>	<b>\$15,693,329</b>
<b>Debt Service Model Cash Balance</b>	<b>\$2,444,792</b>	<b>\$4,555,952</b>	<b>\$5,983,959</b>	<b>\$9,409,369</b>	<b>\$13,697,784</b>	<b>\$19,614,115</b>	<b>\$62,603,359</b>

# Guilford Technical Community College

	FY2023 – FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	Future Years FY31-FY35
<b>Beginning Available Unreimbursed Balance (Estimated)</b>	\$0	(\$11,100,000)	(\$11,100,000)	\$0	\$0	\$0	\$0
<b>Annual Capital Maintenance Revenue</b>							
County Funds	3,100,000	-	1,550,000	1,550,000	1,550,000	1,550,000	7,750,000
Transfer from County Building Construction Fund	-	1,550,000	-	-	-	-	-
Future Bond Proceeds	-	-	11,100,000	-	-	-	-
<b>Total Annual Capital Maintenance Revenue</b>	<b>\$3,100,000</b>	<b>\$1,550,000</b>	<b>\$12,650,000</b>	<b>\$1,550,000</b>	<b>\$1,550,000</b>	<b>\$1,550,000</b>	<b>\$7,750,000</b>
<b>Annual Capital Maintenance Expense</b>							
GTCC Capital Maintenance FY2023	924,158	-	-	-	-	-	-
GTCC-Davis Hall Air Handler Unit	625,842	-	-	-	-	-	-
GTCC Capital Maintenance FY2024	1,550,000	-	-	-	-	-	-
GTCC Aviation Training Center Ph I	11,100,000	-	-	-	-	-	-
Capital Maintenance	-	1,550,000	1,550,000	1,550,000	1,550,000	1,550,000	7,750,000
<b>Total Annual Capital Maintenance</b>	<b>\$14,200,000</b>	<b>\$1,550,000</b>	<b>\$1,550,000</b>	<b>\$1,550,000</b>	<b>\$1,550,000</b>	<b>\$1,550,000</b>	<b>\$7,750,000</b>
<b>Annual Capital Maintenance Cash Balance</b>	<b>(\$11,100,000)</b>	<b>(\$11,100,000)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

	FY2023 – FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	Future Years FY31-FY35
<b>Debt Service Model Cash Balance</b>	\$2,444,792	\$4,555,952	\$5,983,959	\$9,409,369	\$13,697,784	\$19,614,115	\$62,603,359
<b>Capital Projects Cash Balance</b>	(\$11,100,000)	(\$11,100,000)	\$0	\$0	\$0	\$0	\$0
	<b>(\$8,655,208)</b>	<b>(\$6,544,048)</b>	<b>\$5,983,959</b>	<b>\$9,409,369</b>	<b>\$13,697,784</b>	<b>\$19,614,115</b>	<b>\$62,603,359</b>

# Active Projects – All Funds

## Active Projects

This table shows the current active capital projects for Guilford County departments, Guilford Technical Community College and Guilford County Schools. Capital projects are adopted within either the County Building Construction Fund or the School Capital Outlay fund either during the yearly budget development process or by the Board of County Commissioners throughout the fiscal year. All capital projects show life-to-date expenditures and revenues.

Project	Project Name	Project Budget	Actuals	Encumbered	Balance
<b>General County</b>		<b>\$121,719,213</b>	<b>\$80,687,647</b>	<b>\$26,275,270</b>	<b>\$41,031,566</b>
	BB&T Parking Deck Repairs	870,000	798,509	-	71,491
	Comprehensive Facilities Assessment	1,124,931	1,121,047	-	3,884
	County Animal Shelter Replcmnt	14,859,278	14,815,620	6,443	43,658
	DSS Facility Repair & Renovation	573,799	513,233	43,083	60,566
	Erwin School Purchase & Upfit	743,768	553,007	178,786	190,761
	Fire Station 63 EMS Colocation	511,248	485,808	-	25,440
	FY21 Capital Maintenance	1,500,000	1,499,372	-	628
	FY22 Capital Maintenance	1,425,000	1,404,708	11,900	20,292
	FY23 Capital Maintenance	1,515,000	1,444,249	15,268	70,751
	FY24 Capital Maintenance	515,000	449,672	32,122	65,328
	FY24 ES Vehicles	500,000	242,566	257,434	257,434
	FY24 Fleet Vehicles	170,000	158,796	-	11,204
	FY24 LE Vehicles	2,026,000	1,702,181	284,404	323,819
	Greensboro Courthouse Renovation	2,400,000	1,146,140	940,859	1,253,860
	Greensboro Public Health Renovation	1,500,000	314,126	564,013	1,185,874
	HP Courthouse Plaza Repairs	1,520,000	338,789	139,129	1,181,211
	HP Courthouse Renovation	700,000	15,800	639,139	684,200
	HP Detention Center Renovation	2,510,000	1,179,486	990,002	1,330,514
	Independence Center Renovation	600,000	16,426	-	583,574
	Juvenile Justice Facility	1,800,000	4,692	-	1,795,308
	Lee's Chapel Residential Treat Reno	5,251,562	414,571	4,715,704	4,836,991
	Mental Health Facility Replace	19,133,491	19,115,220	18,262	18,271
	Old Courthouse Renovation	4,500,000	3,291,740	34,995	1,208,260
	Voting Machines Replacement	2,000,000	1,943,967	-	56,033
	Greensboro Detention Center Renovation	2,240,000	2,214,255	10,546	25,745
	High Point Parking Deck Repairs	2,566,174	2,222,992	-	343,182
	Juvenile Detention Facility Security	383,680	130,589	65,277	253,091
	Detention Center Shower Pods Renovation	400,000	173,345	210,855	226,655
	Law Enforcement Admin Bld Renovation	33,614,000	20,563,646	12,920,705	13,050,354
	FY25 Vehicle Purchase-County Fleet	765,000	491,320	256,278	273,680
	FY25 Vehicle Purchase-Emergency Services	1,665,000	573,261	1,052,439	1,091,739
	FY25 Vehicle Purchase-Law Enforcement	2,070,000	1,317,409	585,375	752,591
	Lee's Chapel Res Treatment Facility-McKinsey	199,452	-	199,452	199,452
	Legal Support Center Capital Improvement	274,000	31,105	60,235	242,895
	Motorola Radio Lease Purchase	9,056,830	-	1,811,365	9,056,830

# Active Projects – All Funds

Project	Project Name	Project Budget	Actuals	Encumbered	Balance
Parks & Open Space	GCSO Shooting Range Fence	170,000	-	165,200	170,000
	Fire District 28 Radio Reimbursement	66,000	-	66,000	66,000
		<b>\$19,998,637</b>	<b>\$16,699,458</b>	<b>\$37,304</b>	<b>\$3,299,179</b>
	Bryan Park Expansion	1,100,000	16,440	-	1,083,560
	Bryan Park Phase I	100,000	75,259	22,596	24,741
	Bur Mil Park Improvements	3,065,352	3,051,523	-	13,829
	Hagan-Stone Park Repairs	1,000,000	-	-	1,000,000
	Hagan-Stone Park Swimming Pool	2,000,000	1,988,548	-	11,452
	Open Space Acquisition	10,248,246	10,023,327	-	224,919
	Trails Development	363,938	98,381	-	265,557
	Bur Mil Park Clubhouse Renovation	1,236,101	1,232,698	-	3,403
Parks & Recreation Master Plan	250,000	213,282	14,708	36,718	
Bur Mil Golf Operations Building	635,000	-	-	635,000	
Guilford County Schools		<b>\$711,183,278</b>	<b>\$440,752,839</b>	<b>\$0</b>	<b>\$270,430,439</b>
	Allen Jay Elementary	5,207,070	1,775,863	-	3,431,207
	Bessemer Elementary	4,500,000	336,312	-	4,163,688
	Brooks Global Studies	42,639,190	39,747,741	-	2,891,449
	Claxton Elementary	51,265,188	48,915,203	-	2,349,985
	Deferred Maintenance	20,000,000	17,193,898	-	2,806,102
	Foust Elementary	59,101,641	56,720,914	-	2,380,727
	GCS Administration Building	11,000,000	9,455,444	-	1,544,556
	GCS Cap. Maint. FY2024 - Lottery	1,352,500	45,623	-	1,306,877
	GCS Capital Maintenance FY2023	8,000,000	7,217,008	-	782,992
	Hampton/Peeler K-5 VPA	69,375,621	36,410,292	-	32,965,329
	High Point Newcomers School	3,587,098	3,298,835	-	288,263
	HVAC	19,853,259	19,849,258	-	4,001
	Joyner Elementary	4,500,000	337,272	-	4,162,728
	Kiser Middle	84,016,723	63,214,311	-	20,802,412
	Land Acquisition	8,116,900	164,905	-	7,951,995
	Lindley K-8 School	7,500,000	3,199,094	-	4,300,906
	Northwest Middle School Replacement	7,500,000	492,679	-	7,007,321
	Northwood Elementary	4,500,000	338,672	-	4,161,328
	Peck K-8 Expeditionary Learning	78,737,396	74,055,184	-	4,682,212
	Roofing System-Wide	7,219,191	6,938,935	-	280,256
	Safety and Security Enhancements	20,000,000	3,343,034	-	16,656,966
	Schools Capital Maint & Reopening	4,927,651	4,417,006	-	510,645
	Shadybrook Elementary	1,500,000	185,417	-	1,314,583
	Southwest Area K-8 School with STEM	59,336,545	4,933,645	-	54,402,900
	Sternberger Elementary	6,818,849	2,084,882	-	4,733,967
	Sumner Elementary	6,500,000	2,980,157	-	3,519,843
	Swann Center 6-12	7,000,000	2,008,217	-	4,991,783
	System-wide Safety & Security	1,491,703	1,417,211	-	74,492

# Active Projects – All Funds

Project	Project Name	Project Budget	Actuals	Encumbered	Balance
Guilford County Schools	Technology Upgrade	8,000,000	8,000,000	-	-
	Vandalia Elementary	4,500,000	337,888	-	4,162,112
	Career & Tech Edu Cap Improvements	3,223,803	2,930,532	-	293,271
	System-Wide Renovation Various School Sites	5,686,786	5,098,580	-	588,206
	GCS Capital Maintenance FY2023 Lottery	2,000,000	1,620,862	-	379,138
	FY24 GCS Capital Main. PSBRRF	1,464,106	455,438	-	1,008,668
	School Safety & Security Improvements	7,000,000	6,017,856	-	982,144
	GCS Capital Allocation - County Funds	4,500,000	2,546,881	-	1,953,119
	Erwin Montessori at former Archer Elementary	8,372,058	352,707	-	8,019,351
	Andrews HS Capital Renovation	3,010,221	-	-	3,010,221
	Cone ES Capital Renovations	1,899,501	-	-	1,899,501
	Dudley HS Capital Renovations	644,078	-	-	644,078
	Florence ES Capital Renovations	341,302	-	-	341,302
	FY25 GCS Capital Maint-R&R Lottery	890,000	-	-	890,000
	FY25 GCS Capital Outlay-Category I	10,000,000	2,315,083	-	7,684,917
	Grimsley HS Capital Renovations	11,428,303	-	-	11,428,303
	High Point Central HS Renovations	318,651	-	-	318,651
	Nathanael Greene ES Capital Renovat	316,500	-	-	316,500
	Northeast Guilford HS Capital Renov	14,322,104	-	-	14,322,104
	Northern Guilford HS Capital Renova	714,926	-	-	714,926
	Page HS Capital Renovations	2,676,008	-	-	2,676,008
	Ragsdale HS Capital Renovations	1,500,208	-	-	1,500,208
	Simkins ES Capital Renovations	1,212,723	-	-	1,212,723
	Southern Guilford HS Capital Renova	1,173,117	-	-	1,173,117
	Stokesdale ES Capital Renovations	3,924,933	-	-	3,924,933
Swing Space at Kiser MS Capital Ren	5,802,500	-	-	5,802,500	
Western Guilford HS Capital Renovat	714,925	-	-	714,925	
Guilford Technical Community College		<b>\$13,275,842</b>	<b>\$1,639,239</b>	<b>\$0</b>	<b>\$11,636,603</b>
	GTCC Aviation Training Center Ph I	11,100,000	-	-	11,100,000
	GTCC Capital Maintenance FY2024	1,550,000	1,013,397	-	536,603
	GTCC-Davis Hall Air Handler Unit	625,842	625,842	-	-
<b>Grand Total</b>		<b>\$866,176,970</b>	<b>\$539,779,183</b>	<b>\$26,312,574</b>	<b>\$326,397,787</b>

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# Grants

## Overview

Guilford County utilizes grant project ordinances in accordance with the North Carolina Fiscal Control Act (§ 159-13.2.) as a mechanism to track and report on grants received by the County. A "grant project" means a project financed in whole or in part by revenues received from the federal and/or State government or other grant or settlement funds for operating or capital purposes as defined by the grant contract.

Based on the North Carolina Fiscal Control Act (§ 159-13.2.f.), each year the County must include in the budget information on each grant project including those (i) expected to be authorized by project ordinance during the budget year and (ii) authorized by previously adopted project ordinances which will have appropriations available for expenditures during the budget year. Additional projects with appropriations that are no longer eligible to spend based on the grant terms may remain open in the financial system until the closeout process is complete. Those are not shown on this list as the funds are no longer available for expenditure.

## Grant Projects Fund

Grant Name	Project Budget	Available Appropriation	Anticipated Expiration Date
Eastern Triad Workforce Initiative	\$2,250,000	\$76,250	6/30/2025
FY25 Every Baby Guilford Adopt-a-Mom	\$164,643	\$84,151	6/30/2025
FY25 GC Partnership for Children Smart Start	\$87,655	\$16,971	6/30/2025
FY25 GSO Homelessness Prevention Grant	\$45,000	\$36,076	6/30/2025
FY25 NCDPS One Step Further Grant	\$37,838	\$0	6/30/2025
FY'25 NCDPS Youth Focus Grant	\$198,300	\$0	6/30/2025
FY25 DWI Taskforce Grant	\$631,854	\$299,162	9/30/2025
FY22 Optional EM Performance Grant	\$18,406	\$18,406	9/30/2025
FY23 FJC Enhanced Coordination	\$504,485	\$100,958	9/30/2025
FY24 EM Performance Grant	\$18,230	\$18,230	9/30/2025
FY25 GCC VAWA/FJC Grant	\$233,332	\$233,332	9/30/2025
FY25 High Point ABC Grant	\$10,000	\$531	9/30/2025
FY25 NCDPS MAT Grant	\$224,907	\$224,907	9/30/2025
FY25 Camp Hope America Grant	\$20,000	\$20,000	12/31/2025
FY25/25 Community Health Coalition	\$175,423	\$175,423	12/31/2025
FY25/26 FJC GSO Navigator Grant	\$197,260	\$156,047	9/30/2026
FY25-27 Safer Outcomes Grant	\$281,788	\$281,788	9/30/2026
FY23 SLCGP Grant	\$199,090	\$4,800	2/28/2027
FY24 JAG GSO Grant	\$66,547	\$32,613	9/30/2027
FY25-28 DOJ COSSUP Grant	\$1,589,826	\$1,589,826	9/30/2027
LATCF Award	\$100,000	\$100,000	12/31/2027

# Grants

## Community Development Fund

Grant Name	Project Budget	Available Appropriation	Anticipated Expiration Date
Local Fiscal Recovery Funds	\$104,339,752	\$31,653,493	12/31/2026
Regional Water System Project	\$3,637,246	\$3,462,246	N/A
FY2022 Camp HOPE-Weaver Foundation	\$50,000	\$50,000	N/A

In Fiscal Year 2026, the County has twelve (12) positions within grant project ordinances, including:

- Deputy Sheriff/Master Corporal (42) DWI Taskforce
- Deputy Sheriff/Senior Deputy (42) DWI Taskforce
- Deputy Sheriff/Sergeant (42) DWI Taskforce
- Deputy Sheriff/Master Deputy (42) DWI Taskforce
- Deputy Sheriff/Master Deputy (42) DWI Taskforce
- Deputy Sheriff/Senior Deputy (42) DWI Taskforce
- Elder Justice Specialist Coordinator FJC Enhanced Coordination
- Child Trauma Specialist Coordinator FJC Enhanced Coordination
- FJC Navigator
- Deputy Sheriff/Master Corporal (40) FJC/LE Grant
- Deputy Sheriff/Sergeant (40) FJC/LE Grant
- Deputy Sheriff/Senior Deputy (40) FJC/LE Grant

The County anticipates applying for renewals on these grants in FY26 with an estimated county match totaling \$906,574.

The FY2026 Budget ordinance includes the adoption of the following new project ordinances.

Project Name	# of Positions	Expenditures	Total Revenues	County Funds
FY26-28 FJC Enhanced Coordination Grant	2	\$188,789	\$188,789	\$147,123
FY26 VAWA Grant	3	\$339,391	\$339,391	\$189,391
FY26 DWI Taskforce	5	\$717,458	\$717,458	\$538,093
	<b>11</b>	<b>\$1,245,638</b>	<b>\$1,245,638</b>	<b>\$874,607</b>

The FY2026 Budget also includes the continuation of one project ordinance established in FY2024-25. Although there is no amendment to the current project ordinance, the County funds for the FY26 portion of the project is noted below, bringing the total General Fund transfer for FY26 to \$906,574.

Project Name	# of Positions	Expenditures	Total Revenues	County Funds
FY25-26 FJC Pilot Navigator	1	\$103,967	\$103,967	\$31,967
	<b>1</b>	<b>\$103,967</b>	<b>\$103,967</b>	<b>\$31,967</b>

# Grants

As county departments identify additional grant opportunities, departments submit grant proposals through a pre-application process to vet that adequate controls are in place to meet grant requirements, including grant certifications and representations. Once approved, grant applications are either brought before the Board of Commissioners or, depending on the application terms, the County Manager for approval of the County's eligibility to apply for the grant before an application is formally submitted. If a grant is awarded, the department responsible for managing the grant brings an associated budget amendment back to the Board of Commissioners for final acceptance and budget authorization.

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# Fee Schedule: Introduction

This fee schedule includes Guilford County fees for the Fiscal Year 2026, July 1, 2025 through June 30, 2026.

### **North Carolina General Statutes**

Fees established by North Carolina General Statutes may be included.

### **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 adjust annually on January 1 of each calendar year.

# Fee Schedule: Summary of Changes

The following departments are amending fees for FY2026:

- **Emergency Services:** Fire Systems Compliance Fee (\$18 per system) to comply with listing the fee on the county's fee schedule.
- **Inspections**
  - Adjustments to naming convention for commercial upfit fees
  - Modifications to align with State direction on how we charge mechanical fees
  - Addition of additional commercial building types to clarify charges
  - Minimal revenue impact with fee adjustments.
- **Parks**
  - Parks has identified a number of fee adjustments that will better align with a broader discussion of the Master Plan and how those fees can support additional investment in the parks systems.
- **Planning and Development**
  - New \$100 grading permit fee for single family residential lot that is less than one acre per lot.
- **Public Health**
  - Elimination of four (4) fees no longer being charged
    - Environmental Health Fees – Private Schools/Colleges (\$200)
    - Lead – State for XRF Machine Use with Staff (\$500)
    - Lead – State for XRF Machine Use without Staff (\$250)
    - Water Quality – Well Camera/Repair Permit (\$220)
  - The Health and Environmental Risk Assessment (HERA) Program fee structure is amended to reflect an updated MOU with the NC Department of Environmental Quality. The proposed fee structure is as follows:
    - New Permit Fee for On Premises Contamination Monitoring Wells
      - \$600 for Small Businesses/\$850 for Corporate Sites
  - Annual Service Fee for On Premises Contamination Monitoring Wells
    - \$525 per site for ongoing preventative and maintenance activities, including (1) Preventative monitoring of all sites with expedient services, (2) Evaluation/ validation/ amendments to 3rd party findings, and (3) Confirmation of State coordinates for Guilford-specific geo-location of wells
- **Register of Deeds**
  - Elimination of UCC copy fee (\$2) that is no longer being charged
- **Solid Waste**
  - Annual adjustment to fees based on vendor Consumer Price Index (CPI) increase in new contract.

## Animal Services

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

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## Emergency Services

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

## Emergency Services

Fee Information	FY 2025	FY 2026	Change
AES Field Test	\$ 100.00	\$ 100.00	\$ -
Tank Inspection	\$ 100.00	\$ 100.00	\$ -
Hydrant Inspections	\$ 100.00	\$ 100.00	\$ -
Industrial Ovens	\$ 100.00	\$ 100.00	\$ -
Damper Drop Test	\$ 100.00	\$ 100.00	\$ -
Emergency Radio System testing	\$ 100.00	\$ 100.00	\$ -
Hazardous Materials	\$ 100.00	\$ 100.00	\$ -
Smoke Control Systems	\$ 100.00	\$ 100.00	\$ -
Underground Inspections/flush	\$ 100.00	\$ 100.00	\$ -
Fire Access Gates & Barricades	\$ 100.00	\$ 100.00	\$ -
Solar Systems	\$ 100.00	\$ 100.00	\$ -
Spraying & Dipping	\$ 100.00	\$ 100.00	\$ -
<b>Permit Fees*</b>			
Blasting Permit			
30 Day Permit	\$ 125.00	\$ 125.00	\$ -
90 Day Permit	\$ 200.00	\$ 200.00	\$ -
Fireworks Event			
Initial	\$ 125.00	\$ 125.00	\$ -
Subsequent	\$ 125.00	\$ 125.00	\$ -
Tent/Stage Permit and Inspection (per tent)	\$ 100.00	\$ 100.00	\$ -
Blasting inspection (per site visit)	\$ 50.00	\$ 50.00	\$ -
<b>Routine Inspection Fees</b>			
1st visit	no charge	no charge	\$ -
<b>Fire Annual Inspection</b>			
Fire Systems Compliance Fee with Brycer (per system)	\$ -	\$ 18.00	\$ 18.00
<b>Reinspection</b>			
2nd visit (if ALL issues not corrected by reinspection)	\$ 100.00	\$ 100.00	\$ -
3rd visit (if ALL issues not corrected by reinspection)	\$ 200.00	\$ 200.00	\$ -
4th visit (judicial)	\$ 300.00	\$ 300.00	\$ -
Daycare Inspection	\$ 75.00	\$ 75.00	\$ -
Foster Care Inspection	\$ 75.00	\$ 75.00	\$ -
Group Home Inspection	\$ 75.00	\$ 75.00	\$ -
ABC Inspection	\$ 75.00	\$ 75.00	\$ -
<b>Citation Fees</b>			
Non-life safety violation			
1st citation	\$ 50.00	\$ 50.00	\$ -
2nd citation	\$ 100.00	\$ 100.00	\$ -
3rd citation	\$ 150.00	\$ 150.00	\$ -
Life Safety Violation			
1st citation	\$ 150.00	\$ 150.00	\$ -
2nd citation	\$ 500.00	\$ 500.00	\$ -
3rd citation	\$ 1,000.00	\$ 1,000.00	\$ -
Overcrowding Violation (per person)	\$ 50.00	\$ 50.00	\$ -

## Emergency Services

Fee Information	FY 2025	FY 2026	Change
Fire Investigation/Inspector fee (per hour)	\$ 75.00	\$ 75.00	\$ -
Civil Citation for doing work without a permit	\$ 500.00	\$ 500.00	\$ -
<b>Special Operations Response Fees</b>			
<b>Equipment &amp; Apparatus</b>			
Haz-Mat Response Unit	\$ 150.00	\$ 150.00	\$ -
Engine	\$ 150.00	\$ 150.00	\$ -
Tanker	\$ 150.00	\$ 150.00	\$ -
Aerial unit	\$ 200.00	\$ 200.00	\$ -
Rescue	\$ 200.00	\$ 200.00	\$ -
Squad/Truck (Medical or Brush)	\$ 100.00	\$ 100.00	\$ -
Service Truck/UAV	\$ 100.00	\$ 100.00	\$ -
<b>Personnel (per hour)</b>			
Haz-Mat Technician	\$ 75.00	\$ 75.00	\$ -
Haz-Mat Support	\$ 75.00	\$ 75.00	\$ -
Chief Officer	\$ 75.00	\$ 75.00	\$ -
Captain	\$ 75.00	\$ 75.00	\$ -
Lieutenant	\$ 75.00	\$ 75.00	\$ -
ES Support Staff	\$ 75.00	\$ 75.00	\$ -
Firefighters	\$ 75.00	\$ 75.00	\$ -
<b>Emergency Medical Services Fees**</b>			
** EMS fees are set at 200% of CMS allowable and adjust annually on January 1 each year FY24 fees were adjusted as of January 1, 2024.			
BLS NE A0428	\$ 526.98	\$ 539.64	\$ 12.66
BLS E A0429	\$ 843.18	\$ 863.44	\$ 20.26
ALS NE A0426	\$ 632.38	\$ 647.65	\$ 15.27
ALS E A0427	\$ 1,001.28	\$ 1,025.30	\$ 24.02
ALS 2 A0433	\$ 1,449.22	\$ 1,484.00	\$ 34.78
Specialty Care A0434	\$ 1,712.72	\$ 1,753.82	\$ 41.10
ALS Treatment No Transport Fee	\$ 350.00	\$ 350.00	\$ -
Urban Mileage or Rural Mileage 18+ A0425	\$ 17.88	\$ 18.30	\$ 0.42
DOA A0429	\$ 822.24	\$ 863.44	\$ 41.20
Waiting Time	\$ 60.00	\$ 60.00	\$ -
After 30 minutes, added to Base Fee, per hour charge	\$ 60.00	\$ 60.00	\$ -
Patients Treated at Scene (BLS)	no charge	no charge	\$ -
GM 9-1-1 Use Fee (Per Dispatch)	\$ 20.00	\$ 20.00	\$ -
Paramedic Assist/Intercept Fee (Per Response)	\$ 150.00	\$ 150.00	\$ -
<b>Standby Special Event</b>			
Unit & Crew, per hour	\$ 200.00	\$ 200.00	\$ -
EMS Personnel	\$ 75.00	\$ 75.00	\$ -
Supervisor (req. for every 6 personnel at an event)	\$ 75.00	\$ 75.00	\$ -
<b>Franchise Fees</b>			
Franchise Application Fee (Per Application)	\$ 250.00	\$ 250.00	\$ -

## Emergency Services

Fee Information	FY 2025	FY 2026	Change
Franchise Administration Fee (Per Application)	\$ 2,500.00	\$ 2,500.00	\$ -
Franchise Renewal Fee (Per Application)	\$ 2,500.00	\$ 2,500.00	\$ -
<b>Emergency Management Fees</b>			
Disaster Plan Review Fees for NC DHSR Regulated Facilities			
Initial Plan Submission			
Mental Health Facility			
Day Treatment (Non-Residential)	\$ 150.00	\$ 150.00	\$ -
Residential 1-6 Beds	\$ 200.00	\$ 200.00	\$ -
Residential 7-24 Beds	\$ 200.00	\$ 200.00	\$ -
Residential 25+ Beds	\$ 200.00	\$ 200.00	\$ -
Adult Care Homes			
Day Treatment (Non-Residential)	\$ 150.00	\$ 150.00	\$ -
Residential 1-6 Beds	\$ 200.00	\$ 200.00	\$ -
Residential 7-24 Beds	\$ 200.00	\$ 200.00	\$ -
Residential 25+ Beds	\$ 200.00	\$ 200.00	\$ -
Nursing Homes			
Residential 1-6 Beds	\$ 200.00	\$ 200.00	\$ -
Residential 7-24 Beds	\$ 200.00	\$ 200.00	\$ -
Residential 25+ Beds	\$ 200.00	\$ 200.00	\$ -
<b>Annual Plan Submission</b>			
Adult Care Homes			
Day Treatment (Non-Residential)	\$ 75.00	\$ 75.00	\$ -
Residential 1-6 Beds	\$ 75.00	\$ 75.00	\$ -
Residential 7-24 Beds	\$ 75.00	\$ 75.00	\$ -
Residential 25+ Beds	\$ 75.00	\$ 75.00	\$ -
<b>Hazardous Facility Planning Fee</b>			
Governmental Agency			
Tier II Facility-1 to 99,999 pounds	\$ 200.00	\$ 200.00	\$ -
Tier II Facility-100,000 to 999,000 pounds	\$ 300.00	\$ 300.00	\$ -
Tier II Facility-1,000,000 pounds or more	\$ 500.00	\$ 500.00	\$ -
<b>Special Hazard Surcharges</b>			
EHS Facility Surcharge, Telecommunications	\$ 150.00	\$ 150.00	\$ -
EHS Facility Surcharge, Non-Telecommunications	\$ 500.00	\$ 500.00	\$ -
Risk Management Plan (RMP) Regulated Facility	\$ 500.00	\$ 500.00	\$ -
Treatment, Storage and Disposal Facility (TSDF)	\$ 1,000.00	\$ 1,000.00	\$ -
Hazardous Waste Generator - Small Quantity	\$ 100.00	\$ 100.00	\$ -
Hazardous Waste Generator - Large Quantity	\$ 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.

**Facilities**

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

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**Inspections**

Fee Information	FY 2025	FY2026	Change
<b>Building Permit Fees - Commercial</b>			
New Office and Retail Structure per unit - Base fee	\$ 100.00	\$ 100.00	\$ -
New Office and Retail Structure per square foot	\$ 0.25	\$ 0.25	\$ -
New Industrial/Warehousing Structures per unit - Base fee	\$ 100.00	\$ 100.00	\$ -
New Industrial/Warehousing Structures per square foot	\$ 0.25	\$ 0.25	\$ -
New Educational/Assembly/Institutional Structures per unit - Base fee	\$ 1,000.00	\$ 1,000.00	\$ -
New Educational/Assembly/Institutional Structures per square foot	\$ 0.20	\$ 0.20	\$ -
New Multi-Family Structures per dwelling/unit	\$ 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	\$ -
Commercial Up-fit (Construction Value \$1-\$9,999) - Base fee	\$ 35.00	\$ 35.00	\$ -
Commercial Up-fit (Construction Value \$10,000-\$49,999) - Base fee	\$ 35.00	\$ 35.00	\$ -
Commercial Up-fit (Construction Value \$10,000-\$49,999) - per 1,000 square feet fee	\$ 5.00	\$ 5.00	\$ -
Commercial Up-fit (Construction Value \$50,000-\$99,999) - Base fee	\$ 200.00	\$ 200.00	\$ -
Commercial Up-fit (Construction Value \$50,000-\$99,999) - per 1,000 square feet fee	\$ 4.00	\$ 4.00	\$ -
Commercial Up-fit (Construction Value \$100,000-\$499,999) - Base fee	\$ 350.00	\$ 350.00	\$ -
Commercial Up-fit (Construction Value \$100,000-\$499,999) - per 1,000 square feet fee	\$ 3.00	\$ 3.00	\$ -
Commercial Up-fit (Construction Value \$500,000) - Base fee	\$ 1,150.00	\$ 1,150.00	\$ -
Commercial Up-fit (Construction Value \$500,000) - per 1,000 square feet fee	\$ 2.00	\$ 2.00	\$ -
Signs (includes electric)	\$ 50.00	\$ 50.00	\$ -
Swimming Pools (includes electric)	\$ 135.00	\$ 135.00	\$ -
Communication Tower Collocate	\$ 250.00	\$ 250.00	\$ -
Demolition- Commercial	\$ 100.00	\$ 100.00	\$ -
Stocking Permit	\$ 100.00	\$ 100.00	\$ -
<b>Trade Permit Fees - Commercial</b>			
Building	\$ 75.00	\$ 75.00	\$ -
Electrical	\$ 75.00	\$ 75.00	\$ -
Plumbing	\$ 75.00	\$ 75.00	\$ -
Mechanical	\$ 75.00	\$ 75.00	\$ -
Fuel Piping	\$ 75.00	\$ 75.00	\$ -
Re-Inspection	\$ 50.00	\$ 50.00	\$ -
<b>Trade Permit Fees - Residential</b>			
Penalty Fee (Trade Fee Only)	\$ -	\$ 75.00	\$ 75.00
Accessory Buildings (Heated) per square foot (plus applica	\$ -	\$ 0.35	\$ 0.35
Home Occupation (Trade Fees Only)	\$ -	\$ 75.00	\$ 75.00

**Inspections**

Fee Information	FY 2025	FY2026	Change
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
<b>Building Permit Fees - Residential</b>			
Detached Single-Family base fee	\$ 150.00	\$ 150.00	\$ -
Detached Single-Family per heated square foot	\$ 0.35	\$ 0.35	\$ -
Attached Single-Family base fee	\$ 150.00	\$ 150.00	\$ -
Attached Single-Family per heated square foot	\$ 0.35	\$ 0.35	\$ -
New Heated Additions per square foot (plus applicable trade fees)	\$ 0.35	\$ 0.35	\$ -
Alterations (Unheated to Heated) per square foot (plus applicable trade fees)	\$ 0.35	\$ 0.35	\$ -
Modular Homes	\$ 250.00	\$ 250.00	\$ -
Manufactured (Mobile) Homes	\$ 175.00	\$ 175.00	\$ -
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	\$ -
Accessory Bldgs. Or Unheated Alterations/Additions - cost per unheated sq. ft. (plus applicable trade fees)	\$ 0.20	\$ 0.20	\$ -
Swimming Pools (includes electric)	\$ 135.00	\$ 135.00	\$ -
Decks (Trade Fees Only)	\$ -	\$ -	\$ -
Relocated Home	\$ 175.00	\$ 175.00	\$ -
Signs (includes electric)	\$ 50.00	\$ 50.00	\$ -
Permit Re-Issuance (Required Trade Fees Only)	\$ -	\$ -	\$ -
Demolition- Residential	\$ 75.00	\$ 75.00	\$ -
<b>Trade Permit Fees - Residential</b>			
Building	\$ 75.00	\$ 75.00	\$ -
Electrical	\$ 75.00	\$ 75.00	\$ -
Plumbing	\$ 75.00	\$ 75.00	\$ -
Mechanical	\$ 75.00	\$ 75.00	\$ -
Fuel Piping	\$ 75.00	\$ 75.00	\$ -
Gas Logs	\$ 75.00	\$ 75.00	\$ -
Re-Inspection	\$ 50.00	\$ 50.00	\$ -
<b>Unclassified</b>			
Temporary Power/Unit or Meter	\$ 40.00	\$ 75.00	\$ 35.00
Signs	\$ 100.00	\$ 100.00	\$ -
Swimming Pool	\$ 135.00	\$ 135.00	\$ -
Machinery or Equipment/Unit	\$ 10.00	\$ 10.00	\$ -
Event Permit (Trade Fees Only)	\$ 40.00	\$ 40.00	\$ -
Accessory Structure (Trade Fees Only)	\$ -	\$ -	\$ -
Utility (Trade Fees Only)	\$ -	\$ -	\$ -
Open Assembly (Trade Fees Only)	\$ -	\$ -	\$ -
Change of Occupancy (Trade Fees Only)	\$ -	\$ -	\$ -
Above Ground Storage Tank (Trade Fees Only)	\$ -	\$ -	\$ -
Permit Re-Issuance (Trade Fees Only)	\$ -	\$ -	\$ -
Land Use Permit (Required Trade Fees Only)	\$ -	\$ -	\$ -
Re-Inspection Fees	\$ 50.00	\$ 50.00	\$ -
ABC Permit	\$ 75.00	\$ 75.00	\$ -

**Law Enforcement**

Fee Information	FY 2025	FY 2026	Change
<b>Civil Process Fees</b>			
In-State Service Fee (Controlled by State Statute)	\$ 30.00	\$ 30.00	-
Out of State Service Fee (Controlled by State Statute)	\$ 50.00	\$ 50.00	-
<b>Pistol Purchase &amp; Concealed Carry Permitting Fees</b>			
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	-
Concealed Carry Permit Fee - New Applicant - Retired Law Enforcement (Controlled by State Statute)	\$ 40.00	\$ 40.00	-
Concealed Carry Permit Fingerprint Fee - New Applicants Only (Controlled by State Statute)	\$ 10.00	\$ 10.00	-
Concealed Carry Permit Fee - Renewal Applicant (Controlled by State Statute)	\$ 75.00	\$ 75.00	-
Concealed Carry Permit Fee - Renewal Applicant - Retired Law Enforcement (Controlled by State Statute)	\$ 40.00	\$ 40.00	-
<b>Precious Metals Annual Permitting Fees</b>			
Business Owner/Partners Fee - New and Renewal Applicant (Controlled by State Statute)	\$ 180.00	\$ 180.00	-
Business Employee Fee - New Applicant (Controlled by State Statute)	\$ 10.00	\$ 10.00	-
Business Employee Fee - Renewal Applicant (Controlled by State Statute)	\$ 3.00	\$ 3.00	-
Fingerprinting Fees - All Other			
Fingerprinting Fees - per print card	\$ 10.00	\$ 10.00	-
<b>Detention</b>			
Jail fees - determined by Clerk's file - daily	\$ 10.00	\$ 10.00	-
Jail fees - post trial serves sentence in jail - daily	\$ 40.00	\$ 40.00	-
Out-of-county probationers ordered to do their time in GC - daily	\$ 50.00	\$ 50.00	-
Out-of-state probationers ordered to do their time in GC Jail Central - daily	\$ 50.00	\$ 50.00	-
Out-of-state probationers ordered to do their time in GC HP Jail - daily	\$ 50.00	\$ 50.00	-
Transporting Agency or High Risk Inmate from other agency in GC Jail Central - daily	\$ 50.00	\$ 50.00	-
Transporting Agency or High Risk Inmate from other agency in GC HP Jail - daily	\$ 50.00	\$ 50.00	-
SMCP - Statewide Misdemeanant Confinement Program - daily	\$ 40.00	\$ 40.00	-
Transport officers per hour	\$ 25.00	\$ 25.00	-
Mileage	\$ 0.54	\$ 0.54	-
Bag lunch	\$ 1.34	\$ 1.34	-
Housing Safekeepers - daily	\$ 40.00	\$ 40.00	-
<b>Firing Range (authorized agencies only)</b>			

**Law Enforcement**

<b>Fee Information</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>Change</b>
Pistol & Rifle Ranges (per officer)	\$ 5.00	\$ 5.00	-
Shoot House - Simunition (no live fire; per officer)	\$ 5.00	\$ 5.00	-
Shoot House - Live Fire (per range visit)	\$ 150.00	\$ 150.00	-

**Parks and Recreation**

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

**Parks and Recreation**

Fee Information	FY 2025	FY 2026	Change
18 holes (Sr./Jr. Sat-Sun)	\$ 8.00	\$ 8.00	\$ -
Club Rental	\$ 1.00	\$ 1.00	\$ -
Pull Cart Rental	\$ 2.00	\$ 2.00	\$ -
<b>Miscellaneous</b>			
Vendors or Catered Events At Shelters (% of Total Invoice)	\$ 0.10	10%	\$ -
Cancellation 30 days or more prior to event	\$ 35.00	\$ 35.00	\$ -
Cancellation 8 to 29 days prior to event	\$ 0.50	50%	\$ -
<b>Bur-Mil Park Clubhouse Fees - Weekdays (Mon to 1st half of Fri)</b>			
Banquet - 1st half day (8am-2pm)	\$ 130.00	\$ 130.00	\$ -
Banquet - 2nd half day (4pm-12am)	\$ 175.00	\$ 175.00	\$ -
Banquet - Full day (8am-12am)	\$ 220.00	\$ 220.00	\$ -
Triple Crown - 1st half day (8am-2pm)	\$ 100.00	\$ 100.00	\$ -
Triple Crown - 2nd half day (4pm-12am)	\$ 120.00	\$ 120.00	\$ -
Triple Crown - Full day (8am-12am)	\$ 140.00	\$ 140.00	\$ -
Oak - 1st half day (8am-2pm)	\$ 70.00	\$ 70.00	\$ -
Oak - 2nd half day (4pm-12am)	\$ 90.00	\$ 90.00	\$ -
Oak - Full day (8am-12am)	\$ 110.00	\$ 110.00	\$ -
Lake - 1st half day (8am-2pm)	\$ 110.00	\$ 110.00	\$ -
Lake - 2nd half day (4pm-12am)	\$ 145.00	\$ 145.00	\$ -
Lake - Full day (8am-12am)	\$ 180.00	\$ 180.00	\$ -
Training - 1st half day (8am-2pm)	\$ 80.00	\$ 80.00	\$ -
Training - 2nd half day (4pm-12am)	\$ 100.00	\$ 100.00	\$ -
Training - Full day (8am-12am)	\$ 120.00	\$ 120.00	\$ -
Training - (M-W, 3-hour block, groups of 25 ppl or less)	\$ 40.00	\$ 40.00	\$ -
Guilford - 1st half day (8am-2pm)	\$ 80.00	\$ 80.00	\$ -
Guilford - 2nd half day (4pm-12am)	\$ 100.00	\$ 100.00	\$ -
Guilford - Full day (8am-12am)	\$ 120.00	\$ 120.00	\$ -
Cedar - 1st half day (8am-2pm)	\$ 110.00	\$ 110.00	\$ -
Cedar - 2nd half day (4pm-12am)	\$ 145.00	\$ 145.00	\$ -
Cedar - Full day (8am-12am)	\$ 180.00	\$ 180.00	\$ -
Screened Porch - 1st half day (8am-2pm)	\$ 70.00	\$ 70.00	\$ -
Screened Porch - 2nd half day (4pm-12am)	\$ 80.00	\$ 80.00	\$ -
Screened Porch - Full day (8am-12am)	\$ 90.00	\$ 90.00	\$ -
Non-Refundable Deposit	\$ 100.00	\$ 100.00	\$ -
<b>BMP Clubhouse Fees - 2nd half Fri, Weekend, &amp; Holidays</b>			
Banquet - 1st half day (8am-2pm)	\$ 400.00	\$ 400.00	\$ -
Banquet - 2nd half day (4pm-12am)	\$ 465.00	\$ 465.00	\$ -
Banquet - Full day (8am-12am)	\$ 500.00	\$ 500.00	\$ -
Triple Crown - 1st half day (8am-2pm)	\$ 240.00	\$ 240.00	\$ -
Triple Crown - 2nd half day (4pm-12am)	\$ 260.00	\$ 260.00	\$ -
Triple Crown - Full day (8am-12am)	\$ 300.00	\$ 300.00	\$ -
Oak - 1st half day (8am-2pm)	\$ 165.00	\$ 165.00	\$ -
Oak - 2nd half day (4pm-12am)	\$ 195.00	\$ 195.00	\$ -
Oak - Full day (8am-12am)	\$ 225.00	\$ 225.00	\$ -
Lake - 1st half day (8am-2pm)	\$ 305.00	\$ 305.00	\$ -
Lake - 2nd half day (4pm-12am)	\$ 360.00	\$ 360.00	\$ -
Lake - Full day (8am-12am)	\$ 400.00	\$ 400.00	\$ -

**Parks and Recreation**

Fee Information	FY 2025	FY 2026	Change
Training - 1st half day (8am-2pm)	\$ 175.00	\$ 175.00	\$ -
Training - 2nd half day (4pm-12am)	\$ 205.00	\$ 205.00	\$ -
Training - Full day (8am-12am)	\$ 235.00	\$ 235.00	\$ -
Guilford - 1st half day (8am-2pm)	\$ 175.00	\$ 175.00	\$ -
Guilford - 2nd half day (4pm-12am)	\$ 205.00	\$ 205.00	\$ -
Guilford - Full day (8am-12am)	\$ 235.00	\$ 235.00	\$ -
Cedar - 1st half day (8am-2pm)	\$ 290.00	\$ 290.00	\$ -
Cedar - 2nd half day (4pm-12am)	\$ 345.00	\$ 345.00	\$ -
Cedar - Full day (8am-12am)	\$ 400.00	\$ 400.00	\$ -
Screened Porch - 1st half day (8am-2pm)	n/a	n/a	\$ -
Screened Porch - 2nd half day (4pm-12am)	n/a	n/a	\$ -
Screened Porch - Full day (8am-12am)	\$ 165.00	\$ 165.00	\$ -
Wedding Package for groups of 75 or more	\$ 1,900.00	\$ 1,900.00	\$ -
Non-Refundable Deposit	\$ 200.00	\$ 200.00	\$ -
<b>BMP Food Service Fees</b>			
1-25 persons	\$ 25.00	\$ 25.00	\$ -
26-50 persons	\$ 50.00	\$ 50.00	\$ -
51-100 persons	\$ 75.00	\$ 75.00	\$ -
101-200 persons	\$ 125.00	\$ 125.00	\$ -
201-300 persons	\$ 200.00	\$ 200.00	\$ -
301+ persons	\$ 250.00	\$ 250.00	\$ -
Caterer (% of total bill)	\$ 0.12	12%	\$ -
<b>BMP Event Staffing and Bar Fees</b>			
Event Host (per hour)	\$ 15.00	\$ 15.00	\$ -
Security (per hour)	\$ 40.00	\$ 40.00	\$ -
Bartender (per hour)	\$ 30.00	\$ 30.00	\$ -
Bar Service	\$ 200.00	\$ 200.00	\$ -
<b>BMP Wildlife Education Center Fees</b>			
Classroom (per hour, operating hours)	\$ 10.00	\$ 10.00	\$ -
Classroom (per hour, non-operating hours)	\$ 22.00	\$ 22.00	\$ -
<b>Hagan-Stone Campground</b>			
Group Site (max 40 persons)	\$ 60.00	\$ 60.00	\$ -
RV Site	\$ 25.00	\$ 25.00	\$ -
Tent Site	\$ 15.00	\$ 15.00	\$ -
Long-term (30-day) RV Site (November-March only)	\$ 575.00	\$ 575.00	\$ -
<b>Hagan-Stone Park ARC Building and Chapel Fees</b>			
Chapel Only (30 people max)	\$ 200.00	\$ 200.00	\$ -
Chapel & ARC Building Package	\$ 350.00	\$ 350.00	\$ -
ARC Building - 4 Hour Flat Fee	\$ 100.00	\$ 100.00	\$ -
ARC Building - 6 Hour Flat Fee	\$ 150.00	\$ 150.00	\$ -
ARC Building - 8 Hour Flat Fee	\$ 200.00	\$ 200.00	\$ -
Stage	\$ 100.00	\$ 100.00	\$ -
Non-Refundable Deposit	\$ 50.00	\$ 50.00	\$ -
<b>Northeast Park Event Center Rental Fees (Monday-Thursday Base Rate)</b>			

**Parks and Recreation**

Fee Information	FY 2025	FY 2026	Change
1-50 people Full Day (8am-12am)	\$ 100.00	\$ 100.00	\$ -
51-100 people Full Day (8am-12am)	\$ 275.00	\$ 275.00	\$ -
101-150 people Full Day (8am-12am)	\$ 450.00	\$ 450.00	\$ -
151+ people Full Day (8am-12am)	\$ 600.00	\$ 600.00	\$ -
<b>NEP Event Center Rental Fees (Friday Base Rate)</b>			
1-50 people Full Day (8am-12am)	\$ 175.00	\$ 175.00	\$ -
51-100 people Full Day (8am-12am)	\$ 350.00	\$ 350.00	\$ -
101-150 people Full Day (8am-12am)	\$ 550.00	\$ 550.00	\$ -
151+ people Full Day (8am-12am)	\$ 600.00	\$ 600.00	\$ -
<b>NEP Event Center Rental Fees (Saturday Base Rate)</b>			
1-100 people Full Day (8am-12am)	\$ 350.00	\$ 350.00	\$ -
101-150 people Full Day (8am-12am)	\$ 550.00	\$ 550.00	\$ -
151+ people Full Day (8am-12am)	\$ 700.00	\$ 700.00	\$ -
<b>NEP Event Center Rental Fees (Sunday Base Rate)</b>			
1-50 people Full Day (8am-12am)	\$ 175.00	\$ 175.00	\$ -
51-100 people Full Day (8am-12am)	\$ 350.00	\$ 350.00	\$ -
101-150 people Full Day (8am-12am)	\$ 550.00	\$ 550.00	\$ -
151+ people Full Day (8am-12am)	\$ 750.00	\$ 750.00	\$ -
<b>NE Park Day Prior Rental (9am-3pm)</b>	\$ 100.00	\$ 100.00	\$ -
<b>NEP Event Staffing and Bar Fees</b>			
Event Host (per hour)	\$ 15.00	\$ 15.00	\$ -
Security (per hour)	\$ 40.00	\$ 40.00	\$ -
Bartender (per hour)	\$ 30.00	\$ 30.00	\$ -
Bar Service (includes 3 hours of service)	\$ 200.00	\$ 200.00	\$ -
Bar Service (per hour, after 3 hours up to 5 hours)	\$ 30.00	\$ 30.00	\$ -
Cleaning	\$ 100.00	\$ 100.00	\$ -
<b>NEP Food Service Fees</b>			
1-25 people	\$ 25.00	\$ 25.00	\$ -
26-50 people	\$ 50.00	\$ 50.00	\$ -
51-100 people	\$ 75.00	\$ 75.00	\$ -
101-200 people	\$ 125.00	\$ 125.00	\$ -
201-300 people	\$ 200.00	\$ 200.00	\$ -
301+ people	\$ 250.00	\$ 250.00	\$ -
Caterer (% of total bill)	\$ 0.10	10%	\$ -
<b>Southwest Park Marina Fees</b>			
1/2 Day Canoe	\$ 13.00	\$ 13.00	\$ -
Full Day Canoe	\$ 20.00	\$ 20.00	\$ -
1/2 Day 2 Seat Kayak	\$ 15.00	\$ 15.00	\$ -
Full Day 2 Seat Kayak	\$ 20.00	\$ 20.00	\$ -
1/2 Day 1 Seat Kayak	\$ 12.00	\$ 12.00	\$ -
Full Day 1 Seat Kayak	\$ 15.00	\$ 15.00	\$ -
10' John Boat 2 Person Rental	\$ 15.00	\$ 15.00	\$ -

**Parks and Recreation**

<b>Fee Information</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>Change</b>
14' John Boat 3 Person Rental	\$ 21.00	\$ 21.00	\$ -
Private Boat Launch	\$ 7.00	\$ 7.00	\$ -
Private Canoe & Kayak Launch	\$ 5.00	\$ 5.00	\$ -
Pier Fishing	\$ 3.00	\$ 3.00	\$ -

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## Planning & Development

Fee Information	FY 2025	FY 2026	Change
<b>Subdivision Plat Review</b>			
Subdivision Plat Review - Per Plat (base fee)	\$ 200.00	\$ 200.00	\$ -
Subdivision Plat Review - Per Lot (addit'l charge)	\$ 30.00	\$ 30.00	\$ -
Exclusion Plat Review	\$ 125.00	\$ 125.00	\$ -
Road Signs	\$ 150.00	\$ 150.00	\$ -
Zoning Verification Fee	no charge	no charge	\$ -
<b>Planning Board</b>			
<i>Zoning</i>			
Application for Rezoning request containing less than one acre	\$ 750.00	\$ 750.00	\$ -
Application for Original Zoning or Rezoning request containing one to 4.9 acres	\$ 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	
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	
Rezoning Appeal/Case	\$ 750.00	\$ 750.00	\$ -
Special Use Permit/Case + Recording Fee	\$ 526.00	\$ 526.00	\$ -
<i>Road/Easement Closing Fees</i>			
Easement Closing (per case + \$26 recording fee)	\$240 +\$26	\$240 +\$26	\$ -
Road Closing (per case + \$26 recording fee)	\$355 + \$26	\$355 + \$26	\$ -
Road Renaming	\$ 385.00	\$ 385.00	\$ -
Other Appeals of the Planning Board (per case)	\$ 200.00	\$ 200.00	\$ -
<b>Board of Adjustment</b>			
Variance (fee + \$26 recording fee)	\$400 +\$26	\$400 +\$26	\$ -
Appeals to the Board of Adjustment (per case)	\$ 250.00	\$ 250.00	\$ -
<b>Site Plan Review</b>			
Minor Site Plan Review (per plan)	\$ 175.00	\$ 175.00	\$ -
Major Site Plan Review (per plan, base fee)	\$ 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	\$ -
<b>Publications</b>			
Development Ordinance	\$ 20.00	\$ 20.00	\$ -
Historic Properties Book	\$ 12.00	\$ 12.00	\$ -
Guilford County Street Atlas	\$ 18.95	\$ 18.95	\$ -
Comprehensive Plan	loan - self copy	loan - self copy	\$ -
Area Plans - Text or Map	no charge	no charge	\$ -
<b>Historical Properties*</b>			
City of High Point	\$ 2,000.00	\$ 2,000.00	\$ -

**Planning & Development**

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

**Public Health**

Fee Information	FY 2025	FY 2026	Change
<b>CPR Fees</b>			
Annual Instructor Membership	\$ 50.00	\$ 50.00	\$ -
Instructor Monitoring (every 2 years)	\$ 60.00	\$ 60.00	\$ -
Equipment Rental (for 2 business days)	\$ 25.00	\$ 25.00	\$ -
- include AED, face mask, etc.	\$ 45.00	\$ 45.00	\$ -
- additional day rental/late fee	\$ 15.00	\$ 15.00	\$ -
BLS Instructor Training Course	\$ 250.00	\$ 250.00	\$ -
BLS CPR Course (through PH)	\$ 50.00	\$ 50.00	\$ -
First Aid Course (through PH)	\$ 30.00	\$ 30.00	\$ -
Heart Saver CPR Course (through PH)	\$ 40.00	\$ 40.00	\$ -
Heart Saver CPR and First Aid Course	\$ 70.00	\$ 70.00	\$ -
AHA Certification Cards (for courses taught)	\$ 20.00	\$ 20.00	\$ -
- Re-prints	\$ 10.00	\$ 10.00	\$ -
- Rush card	\$ 10.00	\$ 10.00	\$ -
<b>Environmental Health Fees</b>			
Food Service - Plan Review			
New Facility	\$ 250.00	\$ 250.00	\$ -
Remodel of Existing Facility	\$ 125.00	\$ 125.00	\$ -
Swimming Pool Permits			
Seasonal	\$ 200.00	\$ 200.00	\$ -
Year Round	\$ 250.00	\$ 250.00	\$ -
Reinspection (2nd Trip)	\$ 100.00	\$ 100.00	\$ -
Pool Plan Review	\$ 300.00	\$ 300.00	\$ -
ServSafe Food Education Course Training	\$ 200.00	\$ 200.00	\$ -
ServSafe Food Education Course Re-Test	\$ 60.00	\$ 60.00	\$ -
ServSafe Off-site Food Schools	\$ 150.00	\$ 150.00	\$ -
Temporary Food Establishments (vendors)	\$ 75.00	\$ 75.00	\$ -
LFSE ( Limited food source establishment)	\$ 75.00	\$ 75.00	\$ -
<b>Health Hazards</b>			
Tattoo Atrist			
Local	\$ 500.00	\$ 500.00	\$ -
Convention	\$ 100.00	\$ 100.00	\$ -
Mobile Home Parks	\$ 11.00	\$ 11.00	\$ -
<b>HERA</b>			
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
<b>Water Quality</b>			
Authorization to Construct type I &II	\$ 100.00	\$ 100.00	\$ -
Authorization to Construct type III	\$ 140.00	\$ 140.00	\$ -

**Public Health**

Fee Information	FY 2025	FY 2026	Change
Alternative Construction Authorization	\$ 450.00	\$ 450.00	\$ -
Alternative Design	\$ 550.00	\$ 550.00	\$ -
Evaluation of Additions/Septic Field Identification	\$ 100.00	\$ 100.00	\$ -
Residential Soil Evaluations	\$ 100.00	\$ 100.00	\$ -
Application Fee for DUMT 10k gallons	\$ 260.00	\$ 260.00	\$ -
Permit for DUMT 10K gallons	\$ 340.00	\$ 340.00	\$ -
Well Permits - New	\$ 450.00	\$ 450.00	\$ -
Additional Trip Fee	\$ 54.00	\$ 54.00	\$ -
DOT Fee	\$ 150.00	\$ 150.00	\$ -
Innovative Wastewater Approval (off-site)	\$ 200.00	\$ 200.00	\$ -
<b>Water Sample Fees</b>			
Trip Fee	\$ 65.00	\$ 65.00	\$ -
Bacteria	\$ 50.00	\$ 50.00	\$ -
Inorganic / Nitrate	\$ 70.00	\$ 70.00	\$ -
Pesticide	\$ 75.00	\$ 75.00	\$ -
Petroleum	\$ 75.00	\$ 75.00	\$ -
<b>Existing On Site Sewer</b>			
Type 111B	\$ 150.00	\$ 150.00	\$ -
Type IV	\$ 300.00	\$ 300.00	\$ -
Type V	\$ 350.00	\$ 350.00	\$ -
Type Va	\$ 100.00	\$ 100.00	\$ -
Type VI	\$ 400.00	\$ 400.00	\$ -
Maintenance/Monitoring Operator	\$ 450.00	\$ 450.00	\$ -
<b>Health Education - Smart Girls Life Skills</b>			
Smart Girls® Life Skills Training Curriculum PART I (one copy)	\$ 250.00	\$ 250.00	\$ -
Smart Girls® Life Skills Training Curriculum PART II (one copy)	\$ 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	\$ -
Smart Girls® Part I One Day Training in Guilford County (curriculum not included)	\$ 275.00	\$ 275.00	\$ -
Smart Girls® Part II One Day Training in Guilford County (curriculum not included)	\$ 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	\$ -
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	\$ -
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	\$ -

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

**Security**

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

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**Register of Deeds**

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

**Solid Waste**

Fee Information	FY 2025	FY 2026	Change
Passenger car tire disposal fee per tire	\$ 1.07	\$1.15	\$ 0.08
Heavy truck tire disposal fee per tire	\$ 5.49	\$5.88	\$ 0.39
Oversize tire per pound	\$ 0.0477	\$ 0.0511	\$ 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.*

# Supplemental Section

This section of the budget provides additional information to clarify items in the document and provides additional information about the community.

- **Glossary of Budget-Related Terms** provides explanations about terms used in the document
- **North Carolina Department of Commerce County Distress Rankings** are provided each year to rank the state's 100 counties based on economic well-being and assigns a tier designation based on the following metrics.
  - Average unemployment rate
  - Median household income
  - Percentage growth in population
  - Adjusted property tax base per capita

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# Glossary of Budget-Related Terms

**ABC Tax** - A tax on the net profits of county and city alcoholic beverage control (ABC) stores. The law provides that the net profits from the tax to a county's general fund.

**Accrual Basis of Accounting** - Method of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

**Ad Valorem Tax (also known as "Property Tax")** - A tax on property itself, levied on the assessed value of the property.

**Adopted Budget** - The original budget approved by the Board of County Commissioners for a given fiscal year.

**Amended Budget** - The original budget plus or minus any adjustments approved during the fiscal year by the Board of County Commissioners, i.e. 6/30 or year end.

**American Rescue Plan Act (ARPA)** - A federal law enacted in 2021 to provide economic relief from the pandemic. It includes funding for state and local governments to support public health, address economic impacts, and invest in infrastructure and essential services.

**Appropriation** - An authorization from a governing body to make expenditures for a specific purpose.

**Assessed Valuation** - The total value of real estate and personal property as determined by tax assessors which is used as a basis for levying taxes.

**Average Daily Membership (ADM)** - The average number of students attending the public schools (grades K-12) on any given day based on enrollment figures through the first 10 days of the school year. This number is used by the State Department of Public Instruction for the allotment of "per pupil" funds to a school system. It is also used by county government as the basis for the allotment of operating (non-capital) funds from county sources to the public schools.

**Balance Budget** - A budget (including project ordinances and financial plans for Internal Service Funds) where the sum of estimated net revenues and appropriated fund balances is equal to appropriations. G.S. 159-8(a) requires an exact balance - neither a deficit nor a surplus. G.S. 159-13(b) (16) states that each of the accounting funds, the sum of which make up the annual budget, must also be balanced.

**Beer & Wine Tax** - A tax levied by the state on alcoholic beverages. A county is eligible to share in beer and wine excise tax revenues if these beverages may be legally sold at the retail level in any part of a county outside of the municipalities. Distribution of the revenue from this tax is made to county governments based on the non-municipal population.

**Benchmarking** - A practical process for measuring an organization's performance and processes, and using that analysis to improve services, operations and associated expenses.

# Glossary of Budget-Related Terms

**Best in Class** - Organizations that perform each function at the lowest cost, or with the highest degree of quality or efficiency.

**Best Practice** - The method used by an entity that excels at doing a particular activity. These are the measures against which the county benchmarks its current processes for performing the activity.

**Block Grant** - The consolidation by a funding agency (Federal or State government, for example) of two or more program-specific grants into one grant. This, in theory, provides the recipient of the grant with the maximum flexibility in the expenditure of the grant funds, while adhering to program requirements. In practice, it is sometimes used by funding agencies as a method of reducing the amount of grant awards.

**Bond** - A written promise to pay a specific sum of money plus interest within a specific period of time. Bonds are a major source of revenue for construction or major renovations.

**Brownfields** - Abandoned industrial sites that are, many times, contaminated, and in need of redevelopment before new businesses can utilize them. With potential positive changes to federal EPA regulations looming on the horizon, involvement in the area of brownfields redevelopment could yield public benefits in the areas of downtown and community redevelopment, as well as within the small business community.

**Budget** - A proposed plan for raising and spending money for specified programs, functions, activities, or objectives during a fiscal year.

**Budget Calendar** - The schedule around which the budget is developed. This schedule must include certain statutory dates, ultimately ending with the adoption of a budget ordinance by the Board of County Commissioners prior to July 1 (the date that the fiscal year begins).

**Budget Message** - The introduction of the budget that provides the Board of County Commissioners and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and the views and recommendations of the County Manager.

**Budget Ordinance** - The official enactment by the Board of Commissioners making appropriations and establishing a tax rate for the budget year. Appropriations shall be made by department, function, or project and will include the presentation of revenue estimates by major source. The ordinance must be adopted prior to July 1, with appropriate notification made to the Finance Officer and Clerk to the Board within five (5) days of approval by the Board of Commissioners.

**BHUC** - The Guilford County Behavioral Health Urgent Care Center provides timely access to mental health services for children and adolescents (age 4 - 17) and adults presenting in a mental health crisis. The Urgent Care and Outpatient facility is located at 931 Third St. Greensboro, NC 27405

# Glossary of Budget-Related Terms

**Capital Improvement Plan (CIP)** - A five-year plan of major construction or renovation projects. This plan includes the projected annual expenses and available revenues for each project. The plan is adjusted annually and approved by the Board of County Commissioners.

**Capital Improvement Program** - A long range plan which outlines proposed capital improvement projects and estimates the costs and funding sources associated with those projects.

**Capital Outlay** - Expenses associated with the acquisition, construction, improvement, replacement, or renovation of land, structures and improvements thereon. This includes equipment and physical property, other than land and buildings, having a useful life of more than three years and a cost in excess of \$5,000. (Expenditures to replace parts or otherwise to restore assets to their previously efficient operating condition, are treated as repairs.)

**Capital Projects** - A renovation and/or new construction project where costs are \$100,000 or more; the finished project has a life expectancy of five (5) or more years; and, the project takes a year or more to complete.

**Capital Project Fund** - Transactions relating to the construction of any major capital improvements, including those financed by bond proceeds.

**Capitation** - The practice by a funding agency (Federal or State government, for example) of establishing maximum amounts which may be allocated to recipients of revenue.

**Cash Basis of Accounting** - Method of accounting in which transactions are recognized at the time cash is received or spent.

**County Building Construction Fund** - Transactions associated with the financing and construction of various capital assets and improvements for county projects as opposed to schools, water/sewer, parks and watershed.

**Countywide Budget** - The combination of the General Fund Budget (less any transfers to other funds) and the School Capital Outlay Fund Budget. This budget serves as the basis for the countywide tax rate.

**Debt Service** - Payments of interest and principal on an obligation resulting from the issuance of bonds.

**Deficit** - The amount by which expenses exceed revenues in a given period, resulting in a shortfall that may need to be covered by reserves, borrowing, or other financial strategies.

**Fiduciary Fund** - A fund used to account for assets held by a government in a trustee or custodial capacity for others, such as individuals, other governments, or private organizations. These funds are not available for government use.

# Glossary of Budget-Related Terms

**Fire Protection District Funds** - Transactions relating to the operation of the Fire Protection Districts in the county. There are 21 individual Fire Protection Districts in the county. Each is funded, in large part, from a special district tax levied on the property value for the individual district. The tax rate for each district is established annually by the Board of County Commissioners with the adoption of the Budget Ordinance.

**Fiscal Year (FY)** - The twelve-month period designated as the operating year for county government. For Guilford County, the fiscal year begins on July 1, and ends on the following June 30.

**Full-Time Equivalent (FTE)** - A unit of measure that represents one employee working full-time, typically 40 hours per week. It is used to quantify staffing levels by combining part-time and full-time positions into a single standardized metric.

**Fund** - A separate fiscal and accounting entity, with its own set of accounts and having its own cash and other resources, liabilities, equities or fund balance, revenues and expenditures.

**Fund Balance - Appropriated** - Unrestricted money (cash & investments) left over at the end of a given fiscal year that is budgeted to help finance the subsequent year's expenditures.

**Fund Balance - Unassigned** - Unrestricted money (cash & investments) left over at the end of a given fiscal year that is not budgeted to help finance the subsequent year's expenditures. Any or all of this amount may be appropriated by action of the Board of County Commissioners at any time during the year, or may be left unassigned until the end of the fiscal year.

**GAAP** - An acronym meaning "Generally Accepted Accounting Principles", which refer to a set of standard accounting rules and procedures used by governmental agencies to account for the receipt and expenditure of funds.

**General Fund** - Transactions very general in nature and not required to be accounted for in another fund. This is the primary operating fund for the county.

**General Obligation Bonds** - Bonds issued by the government, usually requiring voter approval, that are backed by the government's full faith and credit.

**Government Finance Officers Association (GFOA)** - A professional organization that promotes best practices in public finance by providing training, resources, and recognition programs to government finance officers across the United States and Canada.

**Governmental Fund** - A type of fund used to account for a government's basic services and activities, which are primarily supported by taxes and intergovernmental revenues. These funds focus on the short-term inflows, outflows, and balances of spendable resources.

**GTCC** - Guilford Technical Community College has multiple campuses across Guilford County and is the fourth largest community college in the state.

# Glossary of Budget-Related Terms

**Hold-Harmless Revenue** – Revenue remitted by the State to county governments in an effort to partially offset the loss of revenue resulting from the elimination of Inventory Tax and Intangibles Tax reimbursements

**Internal Services Fund** - Transactions of departments that serve other departments in the same government rather than the public. Operations in Guilford County government that are included in the Internal Services Fund are Risk Management, Telecommunications and the Employee Health Care Plan.

**Investment Earnings** - The interest realized as a result of the investment of idle cash (includes fund balance, capital and operating proceeds, and bond proceeds. These earnings must be credited proportionately among the funds from which the invested money came.

**Law Enforcement Separation Fund** - Transactions associated with the amounts paid by the county to the State of North Carolina to supplement the standard retirement benefits for law enforcement personnel at any level of government. The retirement plan allows law enforcement personnel to retire with 30 years of service or at age 55. The supplement adds to the standard retirement benefits and amount the retiree would receive from Social Security until the time that the retiree is eligible for Social Security.

**Modified Accrual Basis of Accounting** - A method for recording the receipt and expenditure of funds in which revenues are recorded when the amount becomes measurable and available to pay current liabilities and expenditures are recorded when the liability is actually incurred.

**Modified Accrual Basis of Budgeting** – The assignment of most revenues, including the property tax, to the year when they are received in cash, or if they are received shortly after the start of one fiscal year but are measurable and available at the end of the prior fiscal year, to the prior year's budget; and the assignment of expenditures to the year in which the liabilities arising from those expenditures are expected to occur.

**Motor Vehicles** - For the purpose of establishing property values, motor vehicles are defined as any vehicle that is self-propelled and every vehicle designed to run upon the highways that is pulled by a self-propelled vehicle. Motor vehicle are designed for public roads and include trailers.

**Outcome** - Measures providing information on program results or effectiveness.

**Output** - Indicators that define the amount of service units provided by a department or program (workload indicators).

**Pay As You Go Funding (PAYGO)** - A funding mechanism for capital projects that relies on annual appropriations as opposed to long-term debt created through the issue of voter-approved bonds. This form of funding usually requires an appropriation from the General Fund (primarily property tax revenues or fund balance appropriations).

**Performance Measures** - Quantitative measures that assist in analyzing the effectiveness and efficiency of a program or department.

# Glossary of Budget-Related Terms

**Personal Property** - Property that is movable as distinguished from fixed property. Property in the category is divided into two groups: "Tangible" and "Intangible".

**Property Tax (also known as "Ad Valorem Tax")** - A tax on property itself, levied on the assessed value of the property.

**Proprietary Fund** - A type of government fund used to account for activities that operate more like private businesses, where services are funded primarily through user fees. Examples include enterprise funds and internal service funds.

**Real Property** - Land, buildings, and items permanently affixed to land or buildings.

**Revenue** - Receipts that increase the County's net worth or net financial resources.

**Room Occupancy & Tourism Development Fund** - Transactions relating to the collection of a tax on certain accommodations, with the proceeds allocated to the Guilford County Tourism Development Authority and to the City of High Point.

**School Capital Outlay Fund** - Transactions associated with the financing of school capital assets for the Guilford County Public Schools and Guilford Technical Community College.

**Sewer Bond Fund** - Transactions associated with the financing and construction of various sewer construction projects.

**State Certified Property** - For the purpose of establishing property values, the N.C. Department of Revenue appraises some real and personal property in each county and certifies the values of such property to the assessor. Examples of the types of property included in this category are airline companies, bus line companies, electric membership corporations and power companies, gas companies, pipeline companies, and motor freight carrier companies.

**State Shared Revenue** - The proceeds from State taxes that are shared with counties, with the distribution being determined by some formula, depending on the type of tax. Revenue in this category includes intangibles tax, beer & wine taxes, and real estate transfer fees.

**Structural Balance** - A condition in which a government's ongoing revenues are sufficient to cover its ongoing expenditures over the long term, without relying on non-recurring resources such as fund balance appropriations, one-time grants, or asset sales. Structural balance ensures fiscal sustainability by aligning recurring revenues with recurring costs.

**Temporary Assistance for Needy Families (TANF)** - This State block grant replaces the former entitlement program (AFDC).

**Tangible Personal Property** - Items of visible and movable property not permanently affixed to real property.

# Glossary of Budget-Related Terms

**Tax Levy** - The total amount to be raised by general property taxes for operating and debt service purposes specified in the annual budget ordinance.

**Tax Rate** - The factor that determines the amount of tax due on taxable property. Tax rates are customarily expressed in dollars per \$100 appraised valuation.

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## 2025 North Carolina Development Tier Designations

Since 2007, North Carolina has used a three-level system for designating County Development Tiers. The designations, which are mandated by state law, determine a variety of state funding opportunities to assist in economic development. This report documents the process for calculating tiers and lists counties that have changed tiers since 2024. A statewide county tier map and tier calculations are included for reference.

It's worth noting that, while the impacts of Hurricane Helene continue to affect counties across western North Carolina, those impacts are not well-captured in this year's edition of the County Development Tiers. As noted in the timelines below, the county unemployment rates are the only factor that account for Helene-related impacts to any degree for this year's Tiers. These unemployment rates are calculated as average annual rates, which this year include data from November 2023 through October 2024.

### How Tier Rankings Are Calculated

The Development Tier Designation statute ([§143B-437.08](#)) provides specific guidelines for calculating annual tier rankings. This process assigns each county to a designation of Tier One (most distressed), Tier Two, or Tier Three (least distressed). Assuming no ties in rankings, the statute requires **40 Tier One, 40 Tier Two, and 20 Tier Three** counties each year. In the event of a tie for the final position as a Tier One or Tier Two county, both counties will be placed in the lower tier.

### Tier Rankings use Four Factors

- **Average unemployment rate** for the most recent twelve months for which data are available (November 2023 – October 2024, NC Dept. of Commerce, LAUS)
- **Median household income** for the most recent twelve months for which data are available (2022, U.S. Census, Small Area Income & Poverty Estimates)
- **Percentage growth in population** for the most recent 36 months for which data are available (July 2020 – July 2023, NC Office of State Budget & Management)
- **Adjusted property tax base per capita** for the most recent taxable year (FY 2024-25, NC Dept. of Public Instruction)

Each county is ranked from 1 to 100 on each variable, making the highest possible *County Rank Sum* 400, and the lowest 4. After calculating the *County Rank Sum*, counties are then ranked

from most distressed (1) to least distressed (100) in order to determine their *Economic Distress Rank*. Note that the 2018 Appropriations Act ([S.L. 2018-5](#), Section 15.2.(a)) eliminated several “adjustment factors” that will no longer be used to calculate the final tier ranks, adjustments that previously factored small population sizes and poverty rates into the calculations. In addition, [§143B-437.07.\(d\)](#) calls for the Department of Commerce to publish the state performance statistic for each of the four factors, alongside the county values. Any county underperforming the state average on any of the four factors may request assistance from the Department to improve their performance on the given factor. A ranked list of each county’s performance by indicator, as well as the statewide value, is provided at the end of this document. For comparison, counties may also wish to access [historical tier designations](#). For assistance, please contact David Rhoades at [drhoades@nccommerce.com](mailto:drhoades@nccommerce.com).

## County Tier Changes in 2025

Eighteen counties will change tiers in 2025. Counties moving to a **less distressed** tier include Cherokee, Chowan, Duplin, Gates, Granville, Haywood, Jones, Onslow, and Pasquotank. Counties moving to a **more distressed** tier include Alexander, Caldwell, Camden, Cleveland, Davie, McDowell, Montgomery, Randolph, and Surry. Brief explanations for each county's tier change are provided below.

### Alexander County

For 2025, Alexander County is shifting from Tier Two to Tier One. The county's economic distress rank weakened to #39 (from #46 in 2024). Despite the county median household income rank improving 27 positions, its unemployment rate rank declined by 23 positions and its adjusted property tax base per capita rank declined 18 positions.

### Caldwell County

For 2025, Caldwell County is shifting from Tier Two to Tier One. The county's economic distress rank weakened to #33 (from #41 in 2024). Despite the county median household income rank improving 12 positions, its unemployment rate rank declined by 12 positions and its population growth rank declined 7 positions.

### Camden County

For 2025, Camden County is shifting from Tier Three to Tier Two. The county's economic distress rank weakened to #79 (from #82 in 2024). Despite the county unemployment rate rank improving 27 positions, its population growth rank declined by 21 positions and its adjusted property tax base per capita rank declined 14 positions.

### Cherokee County

For 2025, Cherokee County is shifting from Tier One to Tier Two. The county's economic distress rank improved to #46 (from #32 in 2024). The county population growth rank improved 31 positions, its adjusted property tax base per capita rank improved by 10 positions, and its median household income rank improved 9 positions.

### **Chowan County**

For 2025, Chowan County is shifting from Tier One to Tier Two. The county's economic distress rank improved to #41 (from #37 in 2024). Despite the county population growth rank declining 14 positions, its adjusted property tax base per capita rank improved by 13 positions and its median household income rank improved 10 positions.

### **Cleveland County**

For 2025, Cleveland County is shifting from Tier Two to Tier One. The county's economic distress rank weakened to #38 (from #43 in 2024). Despite the county adjusted property tax base per capita rank improving 9 positions, its population growth rank declined by 16 positions and its median household income rank declined 8 positions.

### **Davie County**

For 2025, Davie County is shifting from Tier Three to Tier Two. The county's economic distress rank weakened to #74 (from #81 in 2024). The main factor in Davie's shift to Tier Two is a 13 position drop in median household income rank.

### **Duplin County**

For 2025, Duplin County is shifting from Tier One to Tier Two. The county's economic distress rank improved to #41 (from #29 in 2024). The county population growth rank improved 19 positions and its unemployment rate rank improved by 18 positions.

### **Gates County**

For 2025, Gates County is shifting from Tier One to Tier Two. The county's economic distress rank improved to #48 (from #38 in 2024). The county unemployment rate rank improved 14 positions and its adjusted property tax base per capita rank improved by 8 positions.

### **Granville County**

For 2025, Granville County is shifting from Tier Two to Tier Three. The county's economic distress rank improved to #81 (from #73 in 2024). The county adjusted property tax base per capita rank improved 14 positions and its median household income rank improved by 8 positions.

### **Haywood County**

For 2025, Haywood County is shifting from Tier Two to Tier Three. The county's economic distress rank improved to #83 (from #78 in 2024). Despite the county unemployment rate rank declining 13 positions, its median household income rank improved by 21 positions.

### **Jones County**

For 2025, Jones County is shifting from Tier One to Tier Two. The county's economic distress rank improved to #58 (from #33 in 2024). The county unemployment rate rank improved 25 positions, its population growth rank improved by 20 positions, and its median household income rank improved by 17 positions.

**McDowell County**

For 2025, McDowell County is shifting from Tier Two to Tier One. The county's economic distress rank weakened to #31 (from #47 in 2024). The county adjusted property tax base per capita rank declined 16 positions and its unemployment rate rank declined by 9 positions.

**Montgomery County**

For 2025, Montgomery County is shifting from Tier Two to Tier One. The county's economic distress rank weakened to #40 (from #47 in 2024). The main factor in the county's shift to Tier One is a 10 position drop in median household income rank.

**Onslow County**

For 2025, Onslow County is shifting from Tier One to Tier Two. The county's economic distress rank improved to #47 (from #38 in 2024). The main factor in the county's shift to Tier Two is a 16 position improvement in adjusted property tax base per capita rank.

**Pasquotank County**

For 2025, Pasquotank County is shifting from Tier One to Tier Two. The county's economic distress rank improved to #41 (from #31 in 2024). The county adjusted property tax base per capita rank improved 14 positions, its unemployment rate rank improved by 13 positions, and its median household income rank improved by 11 positions.

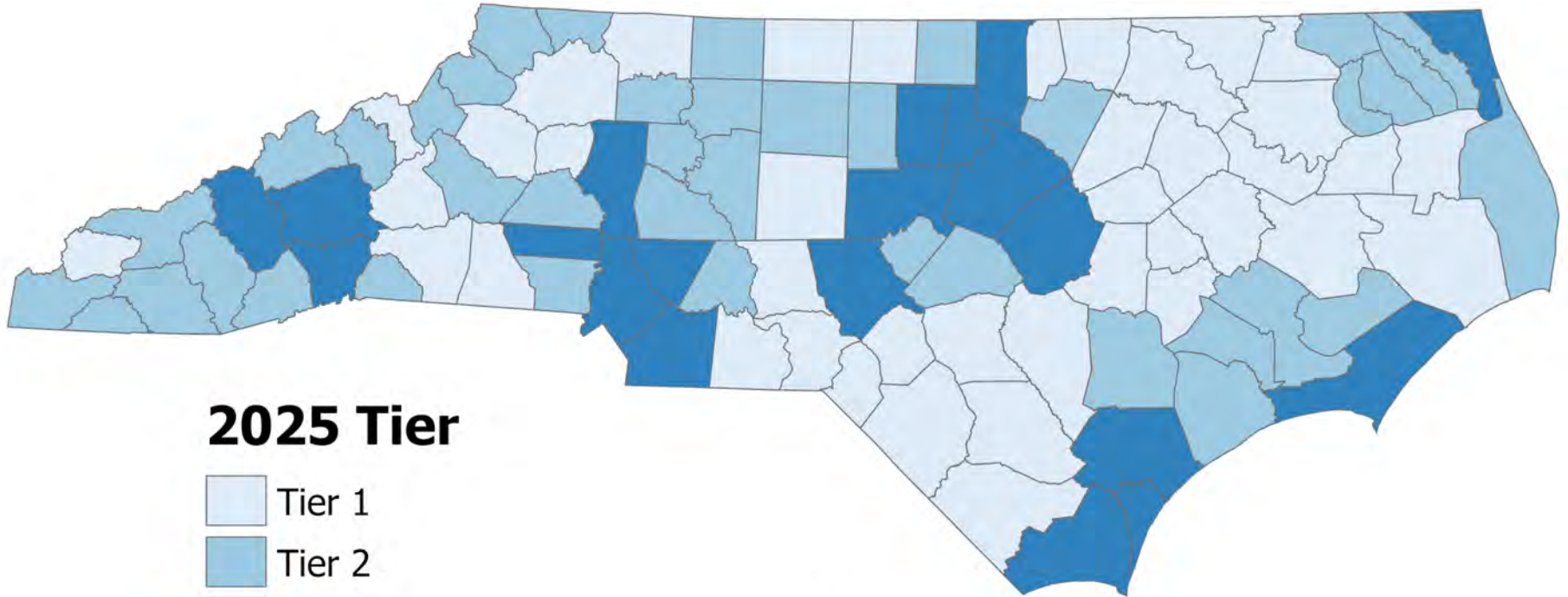
**Randolph County**

For 2025, Randolph County is shifting from Tier Two to Tier One. The county's economic distress rank weakened to #29 (from #44 in 2024). The county median household income rank declined 14 positions and its adjusted property tax base per capita rank declined by 11 positions.

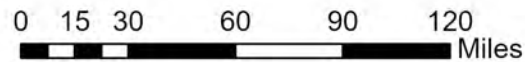
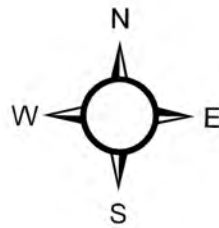
**Surry County**

For 2025, Surry County is shifting from Tier Two to Tier One. The county's economic distress rank weakened to #34 (from #45 in 2024). The main factor in the county's shift to Tier One is a 30 position drop in median household income rank.

# 2025 County Tier Designations



## 2025 Tier



Map Created November 2024

## 2025 COUNTY DEVELOPMENT TIER RANKINGS (§ 143B-437.08)

NEW TIER	COUNTY	Adjusted Property Tax Base Per Capita FY 2024-2025		Population Growth July 2020-July 2023		Median Household Income 2022		Unemployment 12 Mth Avg Nov 23-Oct 24		County Rank Sum	ECONOMIC DISTRESS RANK (#1 = most distressed)	2025 TIERS
		Value	Rank	% Change	Rank	Income	Rank	Rate	Rank			
	ALAMANCE	\$86,190	5	5.08%	83	\$61,034	61	3.56%	56	205	52	2
↓	ALEXANDER	\$84,057	4	0.33%	29	\$67,717	79	3.52%	61	173	39	1
	ALLEGHANY	\$204,980	85	5.35%	85	\$49,524	18	4.30%	24	212	54	2
	ANSON	\$109,422	31	-3.82%	5	\$48,284	16	4.13%	29	81	12	1
	ASHE	\$164,826	69	0.51%	33	\$54,379	38	3.00%	98	238	65	2
	AVERY	\$441,425	99	1.49%	48	\$53,894	34	3.43%	69	250	68	2
	BEAUFORT	\$172,268	70	-1.18%	17	\$54,415	39	4.00%	34	160	31	1
	BERTIE	\$97,297	19	-5.20%	2	\$44,434	5	4.75%	14	40	4	1
	BLADEN	\$126,893	48	-1.17%	18	\$46,002	10	4.41%	21	97	14	1
	BRUNSWICK	\$204,241	84	15.63%	100	\$73,536	85	4.35%	22	291	82	3
	BUNCOMBE	\$216,322	87	2.67%	63	\$67,906	81	3.38%	72	303	86	3
	BURKE	\$90,203	8	2.31%	58	\$60,629	58	3.47%	66	190	44	2
	CABARRUS	\$163,567	68	6.72%	91	\$79,649	91	3.49%	65	315	89	3
↓	CALDWELL	\$114,690	37	1.32%	45	\$53,586	32	3.65%	49	163	33	1
↓	CAMDEN	\$117,900	43	3.22%	68	\$82,620	95	3.23%	83	289	79	2
	CARTERET	\$329,588	98	3.30%	71	\$67,806	80	3.32%	77	326	92	3
	CASWELL	\$86,306	6	0.50%	31	\$54,215	37	3.81%	41	115	20	1
	CATAWBA	\$124,913	45	3.13%	67	\$63,934	74	3.55%	58	244	67	2
	CHATHAM	\$218,876	88	6.27%	90	\$84,516	97	3.13%	95	370	99	3
↑	CHEROKEE	\$173,160	71	3.24%	69	\$51,607	26	4.05%	31	197	46	2
↑	CHOWAN	\$155,402	66	0.19%	26	\$55,818	45	3.70%	47	184	41	2
	CLAY	\$221,226	89	5.36%	86	\$57,698	49	3.74%	42	266	70	2
↓	CLEVELAND	\$131,599	51	1.05%	41	\$53,170	29	3.61%	51	172	38	1
	COLUMBUS	\$95,837	16	-0.23%	22	\$45,379	8	4.34%	23	69	11	1
	CRAVEN	\$102,941	26	2.18%	55	\$63,076	70	3.55%	59	210	53	2
	CUMBERLAND	\$95,754	15	0.39%	30	\$58,013	51	4.86%	11	107	19	1
	CURRITUCK	\$317,894	95	10.47%	97	\$76,217	88	2.99%	99	379	100	3
	DARE	\$596,320	100	2.34%	59	\$82,052	94	3.95%	36	289	79	2
	DAVIDSON	\$117,720	42	3.95%	79	\$63,590	72	3.62%	50	243	66	2
↓	DAVIE	\$138,350	56	3.34%	72	\$63,436	71	3.29%	80	279	74	2
↑	DUPLIN	\$118,740	44	1.26%	42	\$51,270	23	3.34%	75	184	41	2
	DURHAM	\$197,471	83	3.29%	70	\$79,524	90	3.21%	86	329	93	3
	EDGECOMBE	\$78,238	1	-0.70%	20	\$48,770	17	5.67%	2	40	4	1
	FORSYTH	\$135,286	55	2.36%	60	\$62,992	69	3.71%	46	230	63	2
	FRANKLIN	\$128,242	49	12.51%	99	\$72,415	83	3.60%	53	284	77	2
	GASTON	\$93,522	13	5.02%	82	\$65,430	77	3.60%	52	224	62	2
↑	GATES	\$110,515	33	-1.35%	16	\$66,561	78	3.34%	74	201	48	2
	GRAHAM	\$152,544	65	-0.25%	21	\$50,301	22	4.48%	19	127	23	1
↑	GRANVILLE	\$129,003	50	2.80%	65	\$74,120	87	3.20%	88	290	81	3
	GREENE	\$83,418	3	-1.60%	15	\$49,992	21	2.96%	100	139	27	1
	GUILFORD	\$138,585	57	1.45%	47	\$63,822	73	4.21%	26	203	51	2
	HALIFAX	\$102,077	25	-3.48%	7	\$44,804	7	5.18%	7	46	6	1
	HARNETT	\$105,296	28	5.54%	87	\$65,242	75	4.11%	30	220	60	2
↑	HAYWOOD	\$192,322	81	2.68%	64	\$62,374	68	3.31%	79	292	83	3
	HENDERSON	\$146,480	61	3.40%	73	\$65,252	76	3.17%	91	301	85	3
	HERTFORD	\$101,447	22	-5.80%	1	\$43,871	3	4.98%	9	35	3	1
	HOKE	\$91,621	11	4.86%	81	\$60,903	60	4.56%	18	170	36	1
	HYDE	\$327,238	97	-3.87%	4	\$48,068	14	5.29%	6	121	21	1
	IREDELL	\$146,750	62	7.32%	93	\$73,446	84	3.44%	68	307	88	3
	JACKSON	\$300,995	94	3.42%	74	\$58,491	54	3.72%	45	267	72	2

↑	JOHNSTON	\$133,988	53	10.34%	96	\$80,612	92	3.31%	78	319	90	3
	JONES	\$124,929	46	0.67%	35	\$56,079	46	3.18%	90	217	58	2
	LEE	\$109,958	32	5.92%	89	\$58,244	53	4.15%	28	202	50	2
	LENOIR	\$96,893	17	-1.72%	14	\$46,410	12	3.58%	55	98	15	1
	LINCOLN	\$134,997	54	8.58%	95	\$78,615	89	3.17%	93	331	94	3
	MACON	\$221,712	90	3.07%	66	\$53,832	33	3.28%	81	270	73	2
	MADISON	\$176,597	73	2.62%	62	\$54,137	36	3.53%	60	231	64	2
	MARTIN	\$106,668	29	-3.26%	8	\$44,445	6	4.59%	16	59	10	1
↓	MCDOWELL	\$114,224	36	0.28%	27	\$54,042	35	3.52%	62	160	31	1
	MECKLENBURG	\$178,589	75	3.86%	78	\$80,645	93	3.58%	54	300	84	3
	MITCHELL	\$185,681	80	-0.95%	19	\$53,555	31	3.88%	39	169	35	1
↓	MONTGOMERY	\$173,206	72	0.02%	25	\$55,313	41	3.88%	40	178	40	1
	MOORE	\$143,391	59	7.23%	92	\$84,458	96	3.56%	57	304	87	3
	NASH	\$114,819	38	2.52%	61	\$55,406	42	4.71%	15	156	29	1
	NEW HANOVER	\$240,029	92	5.54%	88	\$70,995	82	3.17%	92	354	96	3
	NORTHAMPTON	\$139,713	58	-3.88%	3	\$51,550	25	4.43%	20	106	18	1
↑	ONSLow	\$103,557	27	3.74%	77	\$62,190	67	4.19%	27	198	47	2
	ORANGE	\$183,870	78	1.37%	46	\$87,780	98	3.00%	97	319	90	3
	PAMLICO	\$193,070	82	3.51%	76	\$59,845	57	3.46%	67	282	76	2
↑	PASQUOTANK	\$116,686	40	1.93%	53	\$59,066	56	3.98%	35	184	41	2
	PENDER	\$177,300	74	11.49%	98	\$73,663	86	3.27%	82	340	95	3
	PERQUIMANS	\$146,828	63	2.03%	54	\$60,665	59	4.28%	25	201	48	2
	PERSON	\$147,072	64	1.01%	40	\$61,302	63	3.68%	48	215	56	2
	PITT	\$111,431	34	2.19%	56	\$57,319	48	4.04%	32	170	36	1
	POLK	\$228,206	91	1.92%	52	\$61,585	65	3.38%	71	279	74	2
↓	RANDOLPH	\$90,480	10	1.80%	51	\$58,037	52	3.74%	43	156	29	1
	RICHMOND	\$98,561	20	-2.05%	11	\$44,383	4	4.81%	12	47	8	1
	ROBESON	\$78,450	2	-0.09%	23	\$39,931	1	5.18%	8	34	2	1
	ROCKINGHAM	\$108,820	30	1.66%	50	\$52,494	28	4.01%	33	141	28	1
	ROWAN	\$99,980	21	3.50%	75	\$61,105	62	3.50%	64	222	61	2
	RUTHERFORD	\$125,558	47	0.58%	34	\$53,485	30	4.87%	10	121	21	1
	SAMPSON	\$101,675	23	1.30%	44	\$52,248	27	3.73%	44	138	26	1
	SCOTLAND	\$90,308	9	-1.90%	13	\$45,996	9	6.40%	1	32	1	1
	STANLY	\$116,943	41	4.55%	80	\$58,642	55	3.22%	85	261	69	2
	STOKES	\$116,644	39	2.26%	57	\$56,259	47	3.35%	73	216	57	2
↓	SURRY	\$112,500	35	0.87%	39	\$49,524	18	3.33%	76	168	34	1
	SWAIN	\$183,953	79	-1.91%	12	\$55,462	43	3.23%	84	218	59	2
	TRANSYLVANIA	\$267,563	93	0.76%	37	\$62,173	66	3.42%	70	266	70	2
	TYRRELL	\$159,207	67	-2.57%	9	\$42,514	2	4.78%	13	91	13	1
	UNION	\$180,791	76	7.40%	94	\$95,079	99	3.18%	89	358	98	3
	VANCE	\$97,100	18	-2.54%	10	\$49,961	20	5.34%	5	53	9	1
	WAKE	\$214,585	86	5.26%	84	\$97,099	100	3.21%	87	357	97	3
	WARREN	\$183,278	77	0.86%	38	\$47,170	13	5.59%	3	131	24	1
	WASHINGTON	\$92,929	12	-3.49%	6	\$46,072	11	4.57%	17	46	6	1
	WATAUGA	\$319,717	96	1.29%	43	\$57,888	50	3.12%	96	285	78	2
	WAYNE	\$95,302	14	0.73%	36	\$55,635	44	3.89%	38	132	25	1
	WILKES	\$101,935	24	0.33%	28	\$48,229	15	3.94%	37	104	16	1
	WILSON	\$133,204	52	-0.08%	24	\$51,535	24	5.45%	4	104	16	1
	YADKIN	\$88,037	7	1.57%	49	\$61,464	64	3.17%	94	214	55	2
	YANCEY	\$143,756	60	0.50%	32	\$54,455	40	3.51%	63	195	45	2
	<b>NORTH CAROLINA</b>	<b>\$155,940</b>		<b>3.59%</b>		<b>\$67,516</b>		<b>3.65%</b>				

**2025 COUNTY DEVELOPMENT TIER ECONOMIC INDICATORS**

Adjusted Property Tax Base Per Capita FY 2024-2025				Population Growth July 2020-July 2023				Median Household Income 2022				Unemployment Rate, 12 Mth Avg November 2023-October 2024											
Rank	County	Value	Rank	County	Value	Rank	County	% Chg	Rank	County	% Chg	Rank	County	Income	Rank	County	Income	Rank	County	Rate	Rank	County	Rate
100	Dare	\$596,320	50	Granville	\$129,003	100	Brunswick	15.63%	50	Rockingham	1.66%	100	Wake	\$97,099	50	Watauga	\$57,888	100	Greene	2.96%	49	Caldwell	3.65%
99	Avery	\$441,425	49	Franklin	\$128,242	99	Franklin	12.51%	49	Yadkin	1.57%	99	Union	\$95,079	49	Clay	\$57,698	99	Currituck	2.99%		<b>North Carolina</b>	<b>3.65%</b>
98	Currituck	\$329,588	48	Bladen	\$126,893	98	Pender	11.49%	48	Avery	1.49%	98	Orange	\$87,780	48	Pitt	\$57,319	98	Ashe	3.00%	48	Person	3.68%
97	Hyde	\$327,238	47	Rutherford	\$125,558	97	Currituck	10.47%	47	Guilford	1.45%	97	Chatham	\$84,516	47	Stokes	\$56,259	97	Orange	3.00%	47	Chowan	3.70%
96	Watauga	\$319,717	46	Jones	\$124,929	96	Johnston	10.34%	46	Orange	1.37%	96	Moore	\$84,458	46	Jones	\$56,079	96	Watauga	3.12%	46	Forsyth	3.71%
95	Currituck	\$317,894	45	Catawba	\$124,913	95	Lincoln	8.58%	45	Caldwell	1.32%	95	Camden	\$82,620	45	Chowan	\$55,818	95	Chatham	3.13%	45	Jackson	3.72%
94	Jackson	\$300,995	44	Duplin	\$118,740	94	Union	7.40%	44	Sampson	1.30%	94	Dare	\$82,052	44	Wayne	\$55,635	94	Yadkin	3.17%	44	Sampson	3.73%
93	Transylvania	\$267,563	43	Camden	\$117,900	93	Iredell	7.32%	43	Watauga	1.29%	93	Mecklenburg	\$80,645	43	Swain	\$55,462	93	Lincoln	3.17%	43	Randolph	3.74%
92	New Hanover	\$240,029	42	Davidson	\$117,720	92	Moore	7.23%	42	Duplin	1.26%	92	Johnston	\$80,612	42	Nash	\$55,406	92	New Hanover	3.17%	42	Clay	3.74%
91	Polk	\$228,206	41	Stanly	\$116,943	91	Cabarrus	6.72%	41	Cleveland	1.05%	91	Cabarrus	\$79,649	41	Montgomery	\$55,313	91	Henderson	3.17%	41	Caswell	3.81%
90	Macon	\$221,712	40	Pasquotank	\$116,686	90	Chatham	6.27%	40	Person	1.01%	90	Durham	\$79,524	40	Yancey	\$54,455	90	Jones	3.18%	40	Montgomery	3.88%
89	Clay	\$221,226	39	Stokes	\$116,644	89	Lee	5.92%	39	Surry	0.87%	89	Lincoln	\$78,615	39	Beaufort	\$54,415	89	Union	3.18%	39	Mitchell	3.88%
88	Chatham	\$218,876	38	Nash	\$114,819	88	New Hanover	5.54%	38	Warren	0.86%	88	Currituck	\$76,217	38	Ashe	\$54,379	88	Granville	3.20%	38	Wayne	3.89%
87	Buncombe	\$216,322	37	Caldwell	\$114,690	87	Harnett	5.54%	37	Transylvania	0.76%	87	Granville	\$74,120	37	Caswell	\$54,215	87	Wake	3.21%	37	Wilkes	3.94%
86	Wake	\$214,585	36	Mcdowell	\$114,224	86	Clay	5.36%	36	Wayne	0.73%	86	Pender	\$73,663	36	Madison	\$54,137	86	Durham	3.21%	36	Dare	3.95%
85	Alleghany	\$204,980	35	Surry	\$112,500	85	Alleghany	5.35%	35	Jones	0.67%	85	Brunswick	\$73,536	35	Mcdowell	\$54,042	85	Stanly	3.22%	35	Pasquotank	3.98%
84	Brunswick	\$204,241	34	Pitt	\$111,431	84	Wake	5.26%	34	Rutherford	0.58%	84	Iredell	\$73,446	34	Avery	\$53,894	84	Swain	3.23%	34	Beaufort	4.00%
83	Durham	\$197,471	33	Gates	\$110,515	83	Alamance	5.08%	33	Ashe	0.51%	83	Franklin	\$72,415	33	Macon	\$53,832	83	Camden	3.23%	33	Rockingham	4.01%
82	Pamlico	\$193,070	32	Lee	\$109,958	82	Gaston	5.02%	32	Yancey	0.50%	82	New Hanover	\$70,995	32	Caldwell	\$53,586	82	Pender	3.27%	32	Pitt	4.04%
81	Haywood	\$192,322	31	Anson	\$109,422	81	Hoke	4.86%	31	Caswell	0.50%	81	Buncombe	\$67,906	31	Mitchell	\$53,555	81	Macon	3.28%	31	Cherokee	4.05%
80	Mitchell	\$185,681	30	Rockingham	\$108,820	80	Stanly	4.55%	30	Cumberland	0.39%	80	Carteret	\$67,806	30	Rutherford	\$53,485	80	Davie	3.29%	30	Harnett	4.11%
79	Swain	\$183,953	29	Martin	\$106,668	79	Davidson	3.95%	29	Alexander	0.33%	79	Alexander	\$67,717	29	Cleveland	\$53,170	79	Haywood	3.31%	29	Anderson	4.13%
78	Orange	\$183,870	28	Harnett	\$105,296	78	Mecklenburg	3.86%	28	Wilkes	0.33%	78	North Carolina	<b>\$67,516</b>	28	Rockingham	\$52,494	78	Johnston	3.31%	28	Lee	4.15%
77	Warren	\$183,278	27	Onslow	\$103,557	77	Onslow	3.74%	27	Mcdowell	0.28%	77	Gates	\$66,516	27	Sampson	\$52,248	77	Carteret	3.32%	27	Onslow	4.19%
76	Union	\$180,791	26	Craven	\$102,941	76	<b>North Carolina</b>	<b>3.59%</b>	26	Chowan	0.19%	76	Gaston	\$65,430	26	Cherokee	\$51,607	76	Surry	3.33%	26	Guilford	4.21%
75	Mecklenburg	\$178,589	25	Halifax	\$102,077	75	Pamlico	3.51%	25	Montgomery	0.02%	75	Henderson	\$65,252	25	Northampton	\$51,550	75	Duplin	3.34%	25	Perquimans	4.28%
74	Pender	\$177,300	24	Wilkes	\$101,935	74	Rowan	3.50%	24	Wilson	-0.08%	74	Harnett	\$65,242	24	Wilson	\$51,535	74	Gates	3.34%	24	Alleghany	4.30%
73	Madison	\$176,597	23	Sampson	\$101,675	73	Jackson	3.42%	23	Robeson	-0.09%	73	Catawba	\$63,934	23	Duplin	\$51,270	73	Stokes	3.35%	23	Columbus	4.34%
72	Montgomery	\$173,206	22	Hertford	\$101,447	72	Henderson	3.40%	22	Columbus	-0.23%	72	Guilford	\$63,822	22	Graham	\$50,301	72	Buncombe	3.38%	22	Brunswick	4.35%
71	Cherokee	\$173,160	21	Rowan	\$99,980	71	Davie	3.34%	21	Graham	-0.25%	71	Davidson	\$63,590	21	Greene	\$49,992	71	Polk	3.38%	21	Bladen	4.41%
70	Beaufort	\$172,268	20	Richmond	\$98,561	70	Carteret	3.30%	20	Edgecombe	-0.70%	70	Davie	\$63,436	20	Vance	\$49,961	70	Transylvania	3.42%	20	Northampton	4.43%
69	Ashe	\$164,826	19	Bertie	\$97,297	69	Durham	3.29%	19	Mitchell	-0.95%	69	Craven	\$63,076	18	Alleghany	\$49,524	69	Avery	3.43%	19	Graham	4.48%
68	Cabarrus	\$163,567	18	Vance	\$97,100	68	Cherokee	3.24%	18	Bladen	-1.17%	68	Forsyth	\$62,992	18	Surry	\$49,524	68	Iredell	3.44%	18	Hoke	4.56%
67	Tyrrell	\$159,207	17	Lenoir	\$96,893	67	Camden	3.22%	17	Beaufort	-1.18%	67	Haywood	\$62,374	17	Edgecombe	\$48,770	67	Pamlico	3.46%	17	Washington	4.57%
	<b>North Carolina</b>	<b>\$155,940</b>	16	Columbus	\$95,837	66	Catawba	3.13%	16	Gates	-1.35%	66	Onslow	\$62,190	16	Anson	\$48,284	66	Burke	3.47%	16	Martin	4.59%
66	Chowan	\$155,402	15	Cumberland	\$95,754	66	Macon	3.07%	15	Greene	-1.60%	66	Transylvania	\$62,173	15	Wilkes	\$48,229	65	Cabarrus	3.49%	15	Nash	4.71%
65	Graham	\$152,544	14	Wayne	\$95,302	65	Granville	2.80%	14	Lenoir	-1.72%	65	Polk	\$61,585	14	Hyde	\$48,068	64	Rowan	3.50%	14	Bertie	4.75%
64	Person	\$147,072	13	Gaston	\$93,522	64	Haywood	2.68%	13	Scotland	-1.90%	64	Yadkin	\$61,464	13	Warren	\$47,170	63	Yancey	3.51%	13	Tyrrell	4.78%
63	Perquimans	\$146,828	12	Washington	\$92,929	63	Buncombe	2.67%	12	Swain	-1.91%	63	Person	\$61,302	12	Lenoir	\$46,410	62	Mcdowell	3.52%	12	Richmond	4.81%
62	Iredell	\$146,750	11	Hoke	\$91,621	62	Madison	2.62%	11	Richmond	-2.05%	62	Rowan	\$61,105	11	Washington	\$46,072	61	Alexander	3.52%	11	Cumberland	4.86%
61	Henderson	\$146,480	10	Randolph	\$90,480	61	Nash	2.52%	10	Vance	-2.54%	61	Alamance	\$61,034	10	Bladen	\$46,002	60	Madison	3.53%	10	Rutherford	4.87%
60	Yancey	\$143,756	9	Scotland	\$90,308	60	Forsyth	2.36%	9	Tyrrell	-2.57%	60	Hoke	\$60,903	9	Scotland	\$45,996	59	Craven	3.55%	9	Hertford	4.98%
59	Moore	\$143,391	8	Burke	\$90,203	59	Dare	2.34%	8	Martin	-3.26%	59	Perquimans	\$60,665	8	Columbus	\$45,379	58	Catawba	3.55%	8	Robeson	5.18%
58	Northampton	\$139,713	7	Yadkin	\$88,037	58	Burke	2.31%	7	Halifax	-3.48%	58	Burke	\$60,629	7	Halifax	\$44,804	57	Moore	3.56%	7	Halifax	5.18%
57	Guilford	\$138,585	6	Caswell	\$86,306	57	Stokes	2.26%	6	Washington	-3.49%	57	Pamlico	\$59,845	6	Martin	\$44,445	56	Alamance	3.56%	6	Hyde	5.29%
56	Davie	\$138,350	5	Alamance	\$86,190	56	Pitt	2.19%	5	Anson	-3.82%	56	Pasquotank	\$59,066	5	Bertie	\$44,434	55	Lenoir	3.58%	5	Vance	5.34%
55	Forsyth	\$135,286	4	Alexander	\$84,057	55	Craven	2.18%	4	Hyde	-3.87%	55	Stanly	\$58,642	4	Richmond	\$44,383	54	Mecklenburg	3.58%	4	Wilson	5.45%
54	Lincoln	\$134,997	3	Greene	\$83,418	54	Perquimans	2.03%	3	Northampton	-3.88%	54	Jackson	\$58,491	3	Hertford	\$43,871	53	Franklin	3.60%	3	Warren	5.59%
53	Johnston	\$133,988	2	Robeson	\$78,450	53	Pasquotank	1.93%	2	Bertie	-5.20%	53	Lee	\$58,244	2	Tyrrell	\$42,514	52	Gaston	3.60%	2	Edgecombe	5.67%
52	Wilson	\$133,204	1	Edgecombe	\$78,238	52	Polk	1.92%	1	Hertford	-5.80%	52	Randolph	\$58,037	1	Robeson	\$39,931	51	Cleveland	3.61%	1	Scotland	6.40%
51	Cleveland	\$131,599		2024 Tiers State Value	\$136,274	51	Randolph	1.80%		2024 Tiers State Value	3.20%	51	Cumberland	\$58,013		2024 Tiers State Value	\$61,997	50	Davidson	3.62%		2024 Tiers State Value	3.48%

Note: 2024 Tiers State Values are provided as required by G.S. 143B-437.07(d). Both adjusted property tax base per capita and median household income are presented in nominal terms.

**Guilford County, North Carolina  
Demographic and Economic Statistics  
Last Ten Fiscal Years**

<u>Fiscal Year</u>	<u>Population (1)</u>	<u>Personal Income (2) (in thousands)</u>	<u>Per Capita Income (3)</u>	<u>Median Age (4)</u>	<u>Public School Enrollment (5)</u>	<u>Unemployment Rate (6)</u>
2024	553,023	\$ 33,551,905	\$ 60,670	38.20	65,879	4.9
2023	550,610	31,999,251	58,116	37.60	66,817	4.2
2022	547,228	30,817,692	56,316	37.75	67,038	4.6
2021	542,410	29,643,249	54,651	37.84	66,420	5.8
2020	541,347	27,293,633	50,418	37.37	70,903	8.6
2019	538,536	25,494,294	47,340	37.30	71,029	4.1
2018	533,891	24,142,017	45,219	37.19	71,304	3.9
2017	529,228	23,233,109	43,900	37.07	71,396	4.8
2016	525,080	22,429,317	42,716	36.89	71,429	5.2
2015	517,785	22,201,585	42,878	36.86	71,502	5.9

Sources:

- (1) Calendar years 2015 through 2024 Piedmont Triad Regional Council
- (2) Computed as a factor of population times per capita income.
- (3) Calendar years 2015 through 2024 Piedmont Triad Regional Council
- (4) Fiscal years 2015 through 2022 State Demographer's Office at the NC Office of Budget & Management  
 Fiscal years 2023, 2024 Federal Reserve Economic Federal Reserve Economic Data (FRED)
- (5) Average daily membership of Guilford County Schools as compiled by North Carolina Department of Public Instruction.
- (6) North Carolina Employment Security Commission

**Guilford County, North Carolina  
Principal Employers  
Current Year and Nine Years Ago**

<u>Employer</u>	<u>2024</u>			<u>2015</u>		
	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total County Employment</u>	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total County Employment</u>
Cone Health	13,335	1	5.34	8,753	2	3.74
Guilford County School System	9,894	2	3.96	10,256	1	4.38
City of Greensboro	3,755	3	1.50	2,996	3	1.28
United States Postal Service	3,600	4	1.44	2,640	5	1.13
The Volvo Group	3,600	4	1.44	2,200	9	0.94
Guilford County Government	3,018	6	1.21	2,443	6	1.04
Ralph Lauren Corporation	2,671	7	1.07	2,853	4	1.22
High Point University	2,318	8	0.93			
North Carolina A&T State University	2,077	9	0.83	1,846	10	0.79
University of North Carolina at Greensboro	1,957	10	0.78	2,345	7	1.00
High Point Regional Health System				2,300	8	0.98
 Total County Employment	 249,860			 234,312		

Sources:

Principal employer data is from the Triad Business Journal and the individual employers. Total County employment is for calendar year 2023 and is from the North Carolina Department of Commerce. The 2015 information is from the 2015 ACFR.



**GUILFORD COUNTY  
BUDGET ORDINANCE  
FISCAL YEAR 2026**

**An ordinance making appropriations for the operation of Guilford County for the Fiscal Year 2025-2026.**

**BE IT ORDAINED** by the Board of County Commissioners for Guilford County, North Carolina this the 18th day of June, 2025:

**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, 2025 and ending June 30, 2026.

**NOTE: Subtotals by service area are shown for informational purposes only. The Board of Commissioners adopts at the Department level unless specified otherwise above.**

**APPROPRIATION**

Information Technology	18,320,398
Facilities	12,830,321
Human Resources	12,254,357
Tax	10,027,412
Finance	5,213,867
County Attorney	5,242,554
Elections	4,091,968
Register of Deeds	3,346,051
County Administration	2,600,022
Small Business and Entrepreneurship	1,281,972
Commissioners & Clerk to the Board	1,640,514
Budget & Management Services	1,321,681
Communications	1,314,233
Internal Audit	1,047,734
Fleet Operation	956,315
<b>Quality Government</b>	<b>\$ 81,489,399</b>

Behavioral Health	11,437,427
Child Support Services	8,781,603
Juvenile Detention	4,729,360
Health & Human Services	163,939,134
<i>Adopted at the Health &amp; Human Services level. For informational purposes only:</i>	
<i>HHS Admin: \$1,496,809   Public Health: \$56,662,257   Social Services: \$105,780,068</i>	
Family Justice Center	1,913,153
Court Services	1,422,894
Veteran Services	629,608
<b>Successful People</b>	<b>\$ 192,853,179</b>

**APPROPRIATION**

Law Enforcement	100,743,118
Emergency Services	47,874,157
Parks and Recreation	6,095,756
Animal Services	6,050,168
Security	5,296,069
Economic Develop & Assistance	4,895,210
Inspections	3,612,777
Coordinated Services	3,547,224
Planning and Development	2,611,068
Culture - Libraries	2,417,964
Solid Waste	2,481,793
Cooperative Extension Service	993,381
Soil & Water Conservation	494,135
<b>Strong Community</b>	<b>\$ 187,112,820</b>
Guilford County Public Schools: Current Expense	282,506,000
Guilford County Public Schools: Capital Outlay <i>\$50 million from bond proceeds appropriated to individual school projects by project ordinances</i>	-
Guilford Technical Community College: Current Expense	19,728,000
Guilford Technical Community College: Capital Outlay	-
General Education – Honor School Capital	47,273,000
<b>Function Subtotal: Education</b>	<b>\$ 349,507,000</b>
Transfer to Debt Service	36,306,426
<b>Function Subtotal: Debt Service</b>	<b>\$ 36,306,426</b>
<b>Total General Fund Appropriation</b>	<b>\$ 847,268,824</b>
LESS: Transfer to County Building Construction Fund	(3,500,000)
LESS: Transfer to Debt Service Fund	(36,306,426)
LESS: Transfer to Tax Revaluation Fund	(450,000)
LESS: Transfer to Grants Fund	(906,574)
LESS: Transfer to School Capital Outlay Fund	-
<b>Total Transfers</b>	<b>(\$ 41,163,000)</b>
<b>Net General Fund Appropriations</b>	<b>\$ 806,105,824</b>

**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	\$ 542,425,000
Sales Tax	102,750,000
Federal/State Funds	93,884,000
User Charges	54,100,000
Other Revenues	22,580,000
Transfers from Other Funds	583,824
Appropriated Fund Balance	30,946,000
<b>Total General Fund Revenue</b>	<b><u>\$ 847,268,824</u></b>

LESS: Transfer to County Building Construction Fund	(3,500,000)
LESS: Transfer to Debt Service Fund	(36,306,426)
LESS: Transfer to Tax Revaluation Fund	(450,000)
LESS: Transfer to Grants Fund	(906,574)
LESS: Transfer to School Capital Outlay Fund	-
<b>Total Transfers</b>	<b><u>(\$ 41,163,000)</u></b>

<b>Net General Fund Revenue</b>	<b><u>\$ 806,105,824</u></b>
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NOTE: The General Fund Appropriated Fund Balance is comprised of the following components:

**COMPONENT**

Fund Level	\$ 21,768,162
Public Health: Medicaid Programs, Hazardous Materials, Other	7,927,445
Child Support Incentives	770,696
Law Enforcement: Federal Forfeiture & Unauthorized Substance	113,013
Tax Funds	
Register of Deeds: Automation Funds	263,620
Family Justice Center: Camp Hope	60,000
Social Services	24,500
Public Health: Duke Endowment	18,564
<b>Total General Fund Appropriated Fund Balance</b>	<b><u>\$ 30,946,000</u></b>

**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 2025-2026 funding allocation is \$19,728,000. \$1,550,000 for capital renovations for projects identified by the Board of Trustees and adopted as a project ordinance with a transfer from the County Building Construction Fund.

For Guilford County Schools the approved Fiscal Year 2025-2026 funding allocation is \$282,506,000.

- Of the above sum, a total of \$4,800,000 is allocated by purpose and function as defined by NCGS 115C-426 and as authorized by NCGS 115C-429(b) and further described as follows:
  - Of the Purpose and Function allocation, a sum of \$3,000,000 (total) is allocated using the following purpose categories with an intent that the funds be used to increase classified worker wages:
    - Purpose Number 5000 Instructional Services
    - Purpose Number 6000 Supporting Services
    - Purpose Number 7000 Ancillary Services
  - Also, of the Purpose and Function allocation, a sum of \$1,800,000 is allocated for Purpose Number 5800: School Based Support Services with an intent that funds be used to benefit safety and security to include scanners, emergency radios, cameras, and bi-directional amplification systems.
  - Nothing contained in the aforementioned purpose/function designations should be construed to limit Guilford County Schools' ability to allocate non purpose/function funds to categories it deems advisable including those which have already received purpose/function allocations.
- The Board of Education is directed to provide a monthly report to the Board of Commissioners on how these funds have been used with respect to classified employee pay and safety and security expenses per NCGS § 115C-429(c).

\$50,000,000 to projects identified by the Board of Education and adopted as project ordinances, funded with bond proceeds.

**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, 2025, and ending June 30, 2026:

FUND	APPROPRIATION	REVENUE
<b><i>Debt Service Fund:</i></b>		
Debt Repayment	\$ 121,731,150	
Appropriated Fund Balance		\$ 47,058,359
Federal/State Funds		2,154,765
Sales Tax		32,211,600
Transfers from Other Funds (General Fund)		36,306,426
Transfers from Other Funds (School Capital)		4,000,000
	<b>\$ 121,731,150</b>	<b>\$ 121,731,150</b>
<b><i>ARPA Enabled Fund (New):</i></b>		
Integrated Service Delivery	\$ 9,247,780	
Broadband Initiatives	282,919	
Homelessness Taskforce	1,272,718	
Transportation Taskforce	520,276	
Infant Mortality - ARPA	8,900	
Women's Recovery Housing	3,000,000	
Transitional Therapeutic Foster Care	1,500,000	
Food Security	322,553	
Center for Hope and Healing	1,000,000	
EMT and Paramedic Academy	287,041	
Legal Support Center	270,000	
Appropriated Fund Balance		\$ 17,712,187
	<b>\$ 17,712,187</b>	<b>\$ 17,712,187</b>
<b><i>Opioid Settlement Fund:</i></b>		
Human Services	\$ 2,788,424	
Federal/State Funds		\$ 2,788,424
	<b>\$ 2,788,424</b>	<b>\$ 2,788,424</b>
<b><i>Tax Revaluation Fund:</i></b>		
Tax	\$ 963,600	
Appropriated Fund Balance		\$ 513,600
Transfers from Other Funds (General Fund)		450,000
	<b>\$ 963,600</b>	<b>\$ 963,600</b>
<b><i>Room Occupancy &amp; Tourism Development Fund:</i></b>		
Economic Development & Assistance	\$ 10,000,000	
Other Revenue (Occupancy Tax)		\$ 10,000,000
	<b>\$10,000,000</b>	<b>\$10,000,000</b>

NOTE: In the event the actual net proceeds from the Occupancy Tax exceed or fall short of the appropriated amounts, the actual net proceeds from the tax shall constitute the appropriations from the tax levy and the Budget Officer is authorized to amend the budget upward to cover the actual revenue collected.



<b>FUND</b>	<b>APPROPRIATION</b>	<b>REVENUE</b>
<i>Internal Service Fund:</i>		
Health Care Plan & Risk Retention – Administration, Liability, Property, & Workers’ Compensation	\$ 62,717,685	
Appropriated Fund Balance		\$ 2,302,635
Other Revenues		250,000
User Charges		60,165,050
	<b>\$ 62,717,685</b>	<b>\$ 62,717,685</b>

**Section 4: Summary of Total County Budget by Fund**

This section is presented for informational purposes only:

<b>APPROPRIATION</b>	
General Fund	\$ 847,268,824
Debt Service Fund	121,731,150
ARPA Enabled Fund	17,712,187
Opioid Funding	2,788,424
Tax Revaluation Fund	963,600
Room Occupancy & Tourism Development Fund	10,000,000
DSS Representative Payee Fund	4,000,000
Fines & Forfeitures Fund	4,000,000
Rural Fire Districts Fund	35,225,436
County Building Construction Fund	15,909,000
School Capital Outlay Fund	55,550,000
Community Development Fund	3,025,824
Grants Fund	1,245,638
<b>Subtotal: Appropriations (All Funds)</b>	<b>\$ 1,119,420,083</b>
LESS: Transfer to County Building Construction Fund	(5,942,000)
LESS: Transfer to Debt Service Fund	(40,306,426)
LESS: Transfer to Tax Revaluation Fund	(450,000)
LESS: Transfer to Grants Fund	(906,574)
LESS: Transfer to School Capital Outlay Fund	(1,550,000)
LESS: Transfer to General Fund Budget	(583,824)
<b>Subtotal: Transfers to Other Funds (All Funds)</b>	<b>\$ (49,738,824)</b>
<b>Total Appropriation: All Funds</b>	<b>\$ 1,069,681,259</b>

**Notes:**

- 1) The General Fund Budget for Law Enforcement includes a transfer of \$1,710,000 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 \$1,069,681,259 figure shown above, are \$62,717,685.

**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 following is hereby appropriated and revenues estimated to be available for the indicated Fire Protection & Service Districts for the fiscal year beginning July 1, 2025, and ending June 30, 2026:

**APPROPRIATION**

Alamance Community Fire Protection District	\$ -
Alamance Community Fire Service District Overlay	3,513,330
Climax Fire Protection District	-
Climax Fire Service District Overlay	349,000
Colfax Fire Protection District	-
Colfax Fire Service District Overlay	1,103,000
Fire Protection District No. 1 (Horneytown)	57,000
Gibsonville Fire Protection District	15,000
Guilford College Community Fire Protection District	-
Guilford College Community Fire Service District Overlay	220,961
Guil-Rand Fire Protection District	-
Guil-Rand Fire Service District Overlay	310,000
Julian Fire Protection District	-
Julian Fire Service District Overlay	116,000
Kimesville Fire Protection District	193,638
McLeansville Fire Protection District	-
McLeansville Fire Service District Overlay	2,166,000
Mount Hope Fire Protection District	-
Mount Hope Fire Service District Overlay	1,609,000
No. 13 (Rankin) Fire Protection District	-
No. 13 (Rankin) Fire Service District Overlay	2,616,000
No. 14 (Franklin) Fire Protection District	-
No. 14 (Franklin) Fire Service District Overlay	342,342
No. 18 (Deep River) Fire Protection District	-
No. 18 (Deep River) Fire Service District Overlay	475,768
No. 28 (Frieden's) Fire Protection District	-
No. 28 (Frieden's) Fire Service District Overlay	657,375
Northeast Fire Protection District	-
Northeast Fire Service District Overlay	2,620,362
Oak Ridge Fire Protection District	-
Oak Ridge Fire Service District Overlay	3,231,000
Pinecroft-Sedgefield Fire Protection District	-
Pinecroft-Sedgefield Fire Service District Overlay	4,270,000
Pleasant Garden Fire Protection District	-
Pleasant Garden Fire Service District Overlay	2,172,687
PTIA Fire Service District Overlay	696,072
Southeast Fire Protection District	-
Southeast Fire Service District Overlay	402,000
Stokesdale Fire Protection District	1,819,000
Summerfield Fire Protection District	-
Summerfield Fire Service District Overlay	4,966,901
Whitsett Fire Protection District	-
Whitsett Fire Service District Overlay	1,303,000
<b>Total Fire Protection &amp; Service Districts</b>	<b>\$35,225,436</b>

<b>REVENUE</b>	<b>Property Tax</b>	<b>Sales Tax</b>	<b>Fund Balance</b>	<b>Total Revenue</b>
Alamance Community Fire Protection District	\$ -	\$ -	\$ -	\$ -
Alamance Community Fire Service District Overlay	3,011,330	502,000	-	3,513,330
Climax Fire Protection District	-	-	-	-
Climax Fire Service District Overlay	293,000	56,000	-	349,000
Colfax Fire Protection District	-	-	-	-
Colfax Fire Service District Overlay	891,000	212,000	-	1,103,000
Fire Protection District No. 1 (Horneytown)	46,000	11,000	-	57,000
Gibsonville Fire Protection District	12,000	3,000	-	15,000
Guilford College Community Fire Protection District	-	-	-	-
Guilford College Community Fire Service District Overlay	100,961	120,000	-	220,961
Guil-Rand Fire Protection District	-	-	-	-
Guil-Rand Fire Service District Overlay	252,000	58,000	-	310,000
Julian Fire Protection District	-	-	-	-
Julian Fire Service District Overlay	95,000	21,000	-	116,000
Kimesville Fire Protection District	169,819	23,819	-	193,638
McLeansville Fire Protection District	-	-	-	-
McLeansville Fire Service District Overlay	1,762,000	404,000	-	2,166,000
Mount Hope Fire Protection District	-	-	-	-
Mount Hope Fire Service District Overlay	1,386,000	223,000	-	1,609,000
No. 13 (Rankin) Fire Protection District	-	-	-	-
No. 13 (Rankin) Fire Service District Overlay	2,161,000	455,000	-	2,616,000
No. 14 (Franklin) Fire Protection District	-	-	-	-
No. 14 (Franklin) Fire Service District Overlay	286,342	56,000	-	342,342
No. 18 (Deep River) Fire Protection District	-	-	-	-
No. 18 (Deep River) Fire Service District Overlay	395,768	80,000	-	475,768
No. 28 (Frieden's) Fire Protection District	-	-	-	-
No. 28 (Frieden's) Fire Service District Overlay	590,375	67,000	-	657,375
Northeast Fire Protection District	-	-	-	-
Northeast Fire Service District Overlay	2,182,362	438,000	-	2,620,362
Oak Ridge Fire Protection District	-	-	-	-
Oak Ridge Fire Service District Overlay	2,701,000	530,000	-	3,231,000
Pinecroft-Sedgefield Fire Protection District	-	-	-	-
Pinecroft-Sedgefield Fire Service District Overlay	3,575,000	695,000	-	4,270,000
Pleasant Garden Fire Protection District	-	-	-	-
Pleasant Garden Fire Service District Overlay	1,862,343	310,344	-	2,172,687
PTIA Fire Service District Overlay	649,072	47,000	-	696,072
Southeast Fire Protection District	-	-	-	-
Southeast Fire Service District Overlay	328,000	74,000	-	402,000
Stokesdale Fire Protection District	1,510,000	309,000	-	1,819,000
Summerfield Fire Protection District	-	-	-	-
Summerfield Fire Service District Overlay	4,136,901	830,000	-	4,966,901
Whitsett Fire Protection District	-	-	-	-
Whitsett Fire Service District Overlay	1,061,000	242,000	-	1,303,000
<b>Total Fire Protection &amp; Service Districts</b>	<b>\$29,458,273</b>	<b>\$5,767,163</b>	<b>\$ -</b>	<b>\$35,225,436</b>

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

That there is hereby levied for the fiscal year beginning July 1, 2025 and ending June 30, 2026, 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, 2025, 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:

<b>District</b>	<b>FY2025 Adopted Tax Rate</b>	<b>FY2026 Adopted Tax Rate</b>
Alamance Community Fire Protection District	-	-
Alamance Community Fire Service District Overlay	15.55	<b>22.02</b>
Climax Fire Protection District	-	-
Climax Fire Service District Overlay	17.63	<b>21.49</b>
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	10.00	-
Guilford College Community Fire Service District Overlay	5.00	<b>16.00</b>
Guil-Rand Fire Protection District	-	-
Guil-Rand Fire Service District Overlay	14.66	14.66
Julian Fire Protection District	-	-
Julian Fire Service District Overlay	12.14	12.14
Kimesville Fire Protection District	8.90	<b>12.60</b>
McLeansville Fire Protection District	-	-
McLeansville Fire Service District Overlay	16.50	16.50
Mount Hope Fire Protection District	-	-
Mount Hope Fire Service District Overlay	8.00	<b>12.00</b>
No. 13 (Rankin) Fire Protection District	-	-
No. 13 (Rankin) Fire Service District Overlay	16.00	16.00
No. 14 (Franklin) Fire Protection District	-	-
No. 14 (Franklin) Fire Service District Overlay	9.82	<b>12.00</b>
No. 18 (Deep River) Fire Protection District	-	-
No. 18 (Deep River) Fire Service District Overlay	12.41	<b>15.00</b>
No. 28 (Frieden's) Fire Protection District	-	-
No. 28 (Frieden's) Fire Service District Overlay	15.90	<b>26.67</b>
Northeast Fire Protection District	-	-
Northeast Fire Service District Overlay	15.99	<b>17.77</b>
Oak Ridge Fire Protection District	-	-
Oak Ridge Fire Service District Overlay	12.27	12.27
Pincroft-Sedgefield Fire Protection District	-	-
Pincroft-Sedgefield Fire Service District Overlay	13.72	<b>16.72</b>
Pleasant Garden Fire Protection District	-	-
Pleasant Garden Fire Service District Overlay	16.88	<b>21.49</b>
PTIA Fire Service District Overlay	4.95	<b>16.00</b>
Southeast Fire Protection District	-	-
Southeast Fire Service District Overlay	15.75	15.75
Stokesdale Fire Protection District	12.50	12.50
Summerfield Fire Protection District	-	-
Summerfield Fire Service District Overlay	13.10	<b>15.00</b>
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, 2025 and ending June 30, 2026, 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, 2025, 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: 73.05¢**

NOTE: This rate is based on estimated total valuation of property, for the purpose of taxation, of \$74,707,309,000

**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 (amended 8/7/25)
  - 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. (*amended 8/7/25*)

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, 2025 and ending June 30, 2026, 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, 2025 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 \$2,200,000 in the FY2023 Budget Ordinance. Funds are appropriated for FY2026 in the Tax Revaluation Fund to cover the cost that is estimated to be incurred during FY2026 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, 2025.

**ADOPTED** This the 18<sup>th</sup> day of June, 2025.

**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	\$52,130,000

**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 2025 no later than October 31, 2025.





# Budget & Management Services

## FY2026 Project Ordinance Summary

### Project Ordinance amendment with FY2025 Budget

The following project ordinances are included in the FY2025 budget. This project ordinance is effective June 18.

#### County Building Construction Fund

<b>Motorola Radio Lease Purchase</b>	County Building Construction Fund	Appropriated Fund Balance	<b>(\$2,052,512)</b>
		Transfer from Other Funds – General Fund	<b>(\$7,004,318)</b>
		Other Revenue	<b>+\$7,942,976</b>

This action amends the current capital project ordinance adopted September 19, 2024 to update the expenditure amount from \$9,056,830 to \$7,942,976. It also modifies the revenue sources by removing the appropriated fund balance and Transfers from Other Funds as revenue sources. The revenue source for this project will be Other Revenue — Installment Financing.

**County Building Construction Fund  
Project Ordinance**

**Motorola Radio 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
Motorola Radio Lease Purchase	Motorola Radio Lease Purchase	Appropriated Fund Balance \$2,052,512 <i>(Funding from prior 800 MHz Infrastructure Upgrade)</i>
	<i>The lease schedule is outlined below:</i>	
	FY26: \$1,811,366	
	FY27: \$1,811,366	
	FY28: \$1,811,366	
	FY29: \$1,811,366	
	FY30: \$1,811,366	
		<i>Funding plan outlined below:</i>
		FY27 Transfer from General Fund \$1,751,080
		FY28 Transfer from General Fund \$1,751,080
	FY29 Transfer from General Fund \$1,751,079	
	FY30 Transfer from General Fund \$1,751,079	
	<b>Adopted \$9,056,830</b>	<b>Adopted \$9,056,830</b>
	Amendment (\$1,113,854)	<u>Amendments</u>
	<b>Amended Total \$7,942,976</b>	Approp. Fund Balance (\$2,052,512)
		Transfer from Gen. Fund (\$7,004,318)
		Other Revenue +\$7,942,976 (Installment Financing)

**Budget Amendment**

**County Building Construction Fund – Fund Level**

\$2,052,512 increase in Appropriated Fund Balance

\$2,052,512 increase in Transfer to Other Funds (Debt Service Fund)

**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 September 19, 2024; amended June 18, 2025 in accordance with G.S. 159-17.



# Budget & Management Services

## FY2026 Project Ordinance Summary

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### Project Ordinances aligned with FY2026 Budget Adoption

The following project ordinances are included in the FY2026 budget. Each capital project ordinance is effective July 1.

- \$50,000,000 for Guilford County Schools for Category I capital outlay, funded with bond proceeds. Funding is set aside for the acquisition of real property and acquisition, construction, reconstruction, enlargement, renovation, or replacement of buildings and other structures for school purposes.

### School Capital Outlay Fund

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<b>GTCC FY26 Capital Outlay</b>	School Capital Outlay	Transfer from Other Funds – County Building Construction Fund	<b>\$1,550,000</b>
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\$1,550,000 for Guilford Technical Community College for capital outlay, funded with a Transfer from the County Building Construction Fund. Funding is set aside for the acquisition of real property and acquisition, construction, reconstruction, enlargement, renovation, or replacement of buildings and other structures for school purposes.

**School Capital Outlay Fund  
Project Ordinance**

**FY26 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
FY26 GTCC Capital Outlay	FY26 GTCC Capital Outlay	Transfer from Other Funds (County Building Construction Fund)
	<b>Adopted</b> <b>\$1,550,000</b>	<b>Adopted</b> <b>\$1,550,000</b>

**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 18, 2025, to be effective July 1, 2025, in accordance with G.S. 159-17.

**School Capital Outlay Fund  
Project Ordinance**

**Academy at Lincoln Capital 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	
Academy at Lincoln Capital Renovation	Academy at Lincoln Capital Renovation	GO Bonds	\$2,018,229
	<b>Adopted</b>	<b>\$2,018,229</b>	<b>Adopted</b>
		<b>\$2,018,229</b>	<b>\$2,018,229</b>

**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 18, 2025 to be effective July 1, 2025, in accordance with G.S. 159-17.

**School Capital Outlay Fund  
Project Ordinance**

**Cone Elementary School Capital Renovation**

**BE IT ORDAINED** by the Board of County Commissioners for Guilford County, North Carolina that the following project ordinance for Guilford County, adopted on November 7, 2024 and amended on June 18, 2025, 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	
Cone Elementary School Capital Renovation	Cone Elementary School Capital Renovation		GO Bonds	\$1,899,501
			<b>Amendment 6/18/25:</b> GO Bonds	+\$277,198
			<b>Amendment 7/1/25:</b> GO Bonds	<u>+\$3,930,150</u>
	<b>Adopted</b>	\$1,899,501	<b>Adopted</b>	\$1,899,501
	<b>Amendment 6/18/25</b>	+\$277,198	<b>Amendment 6/18/25</b>	+\$277,198
	<b>Amendment 7/1/126</b>	<u>+\$3,930,150</u>	<b>Amendment 7/1/126</b>	<u>+\$3,930,150</u>
	<b>Ending</b>	<b>\$6,106,849</b>	<b>Ending</b>	<b>\$6,106,849</b>

**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 18, 2025 to be effective July 1, 2025, in accordance with G.S. 159-17.

**School Capital Outlay Fund  
Project Ordinance**

**Ferndale Middle School Capital Allocation**

**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 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		
Ferndale Middle School Capital Allocation	Ferndale Middle School Capital Allocation	GO Bonds	\$34,878	
		<b>Amendment:</b> GO Bonds	<u>+\$8,078,305</u>	
	<b>Adopted</b>	<b>\$34,878</b>	<b>Adopted</b>	<b>\$34,878</b>
	<b>Amendment</b>	<u><b>+\$11,770,500</b></u>	<b>Amendment</b>	<u><b>+\$11,770,500</b></u>
	<b>Ending</b>	<b>\$11,805,378</b>	<b>Ending</b>	<b>\$11,805,378</b>

**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 18, 2025 to be effective July 1, 2025, in accordance with G.S. 159-17.

**School Capital Outlay Fund  
Project Ordinance**

**Kearns Academy Capital Allocation**

**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 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
Kearns Academy Capital Allocation	Kearns Academy Capital Allocation	GO Bonds \$5,225
		<b>Amendment:</b> GO Bonds <u>+\$6,099,323</u>
	<b>Adopted</b> \$5,225	<b>Adopted</b> \$5,225
	<b>Amendment</b> <u>+\$6,099,323</u>	<b>Amendment</b> <u>+\$6,099,323</u>
	<b>Ending</b> \$6,104,548	<b>Ending</b> \$6,104,548

**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 18, 2025 to be effective July 1, 2025, in accordance with G.S. 159-17.

**School Capital Outlay Fund  
Project Ordinance**

**Jackson Middle School Capital Allocation**

**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 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		
Jackson Middle School Capital Allocation	Jackson Middle School Capital Allocation	GO Bonds	<b>\$17,496</b>	
		<b>Amendment:</b> GO Bonds	<u>+\$5,426,247</u>	
	<b>Adopted</b>	<b>\$17,496</b>	<b>Adopted</b>	<b>\$17,496</b>
	<b>Amendment</b>	<u><b>+\$5,426,247</b></u>	<b>Amendment</b>	<u><b>+\$5,426,247</b></u>
	<b>Ending</b>	<b>\$5,443,743</b>	<b>Ending</b>	<b>\$5,443,743</b>

**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 18, 2025 to be effective July 1, 2025, in accordance with G.S. 159-17.

**School Capital Outlay Fund  
Project Ordinance**

**Johnson Street Global Studies Capital Allocation**

**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 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		
Johnson Street Global Studies Capital Allocation	Johnson Street Global Studies Capital Allocation	GO Bonds	\$11,990	
		<b>Amendment:</b> GO Bonds	<u>+\$1,923,517</u>	
	<b>Adopted</b>	<b>\$11,990</b>	<b>Adopted</b>	<b>\$11,990</b>
	<b>Amendment</b>	<u><b>+\$1,923,517</b></u>	<b>Amendment</b>	<u><b>+\$1,923,517</b></u>
	<b>Ending</b>	<b>\$1,935,507</b>	<b>Ending</b>	<b>\$1,935,507</b>

**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 18, 2025 to be effective July 1, 2025, in accordance with G.S. 159-17.

**School Capital Outlay Fund  
Project Ordinance**

**Northeast Guilford Middle School Capital 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	
Northeast Guilford Middle School Capital Renovation	Northeast Guilford Middle School Capital Renovation	GO Bonds	\$2,045,933
	<b>Adopted</b>	<b>\$2,045,933</b>	<b>Adopted</b>
		<b>\$2,045,933</b>	<b>\$2,045,933</b>

**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 18, 2025 to be effective July 1, 2025, in accordance with G.S. 159-17.

**School Capital Outlay Fund  
Project Ordinance**

**Northwest Guilford High Capital Allocation**

**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 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		
Northwest Guilford High Capital Allocation	Northwest Guilford High Capital Allocation	GO Bonds	\$74,224	
		<b>Amendment:</b> GO Bonds	<u>\$4,140,765</u>	
	<b>Adopted</b>	<b>\$74,224</b>	<b>Adopted</b>	<b>\$74,224</b>
	<b>Amendment</b>	<u><b>\$4,140,765</b></u>	<b>Amendment</b>	<u><b>\$4,140,765</b></u>
	<b>Ending</b>	<b>\$4,214,989</b>	<b>Ending</b>	<b>\$4,214,989</b>

**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 18, 2025 to be effective July 1, 2025, in accordance with G.S. 159-17.

**School Capital Outlay Fund  
Project Ordinance**

**Ben L. Smith High School Capital Allocation**

**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 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	
Ben L. Smith High School Capital Allocation	Ben L. Smith High School Capital Allocation	GO Bonds	\$16,538
		<b>Amendment:</b> GO Bonds	<u>+\$8,078,305</u>
	<b>Adopted</b>		<b>\$16,538</b>
	<b>Amendment</b>		<b><u>+\$8,078,305</u></b>
	<b>Ending</b>		<b>\$8,094,843</b>
		<b>Adopted</b>	<b>\$16,538</b>
		<b>Amendment</b>	<b><u>+\$8,078,305</u></b>
		<b>Ending</b>	<b>\$8,094,843</b>

**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 18, 2025 to be effective July 1, 2025, in accordance with G.S. 159-17.

**School Capital Outlay Fund  
Project Ordinance**

**Washington Elementary Capital Allocation**

**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 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		
Washington Elementary Capital Allocation	Washington Elementary Capital Allocation	GO Bonds	\$8,925	
		<b>Amendment:</b> GO Bonds	<u>+\$3,846,150</u>	
	<b>Adopted</b>	<b>\$8,925</b>	<b>Adopted</b>	<b>\$8,925</b>
	<b>Amendment</b>	<u><b>+\$3,846,150</b></u>	<b>Amendment</b>	<u><b>+\$3,846,150</b></u>
	<b>Ending</b>	<b>\$3,855,075</b>	<b>Ending</b>	<b>\$3,855,075</b>

**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 18, 2025 to be effective July 1, 2025, in accordance with G.S. 159-17.

**School Capital Outlay Fund  
Project Ordinance**

**Western Guilford High School Capital Renovation**

**BE IT ORDAINED** by the Board of County Commissioners for Guilford County, North Carolina that the following project ordinance for Guilford County, adopted on November 7, 2024 and amended June 18, 2025 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	
Western Guilford High School Capital Renovation	Western Guilford High School Capital Renovation	GO Bonds	\$714,925
		<b>Amendment 6/18/25:</b> GO Bonds	+\$330,453
		<b>Amendment 7/1/25:</b> GO Bonds	<u>+\$720,881</u>
		<b>Adopted</b>	\$714,925
		<b>Amendment 6/18/25</b>	+\$330,453
		<b>Amendment 7/1/25</b>	<u>+\$720,881</u>
		<b>Ending</b>	<b>\$1,766,259</b>
		<b>Adopted</b>	\$714,925
		<b>Amendment 6/18/25</b>	+\$330,453
		<b>Amendment 7/1/25</b>	<u>+\$720,881</u>
		<b>Ending</b>	<b>\$1,766,259</b>

**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 18, 2025 to be effective July 1, 2025, in accordance with G.S. 159-17.



# Budget & Management Services

## FY2026 Project Ordinance Summary

### County Building Construction Fund

<b>FY26 Capital Maintenance</b>	County Building Construction Fund	Transfer from Other Funds – General Fund	<b>\$1,000,000</b>
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\$1,000,000 for County-wide capital renovation and repair needs.

<b>FY26 Cyber Security Upgrades</b>	County Building Construction Fund	Transfer from Other Funds – Community Development Fund	<b>\$2,442,000</b>
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\$2,442,000 for County-wide cyber security updates through ARPA investment earnings from the Community Development Fund.

<b>FY26 Emergency Services Vehicle Replacement</b>	County Building Construction Fund	Other Revenue – Installment Financing	<b>\$1,665,000</b>
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\$1,665,000 for vehicle replacements (approximately 5 vehicles) for the Emergency Services department. Vehicles will be financed over 4 years.

<b>FY26 Emergency Services Vehicle Expansion Purchase</b>	County Building Construction Fund	Other Revenue – Installment Financing	<b>\$1,440,000</b>
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\$1,440,000 for vehicle expansions (approximately 4 vehicles) for the Emergency Services department. Vehicles will be financed over 4 years.

<b>FY26 Fleet Vehicle Replacement</b>	County Building Construction Fund	Other Revenue – Installment Financing	<b>\$867,000</b>
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\$765,000 for vehicle replacements (approximately 15 replacements and 1 additions) for County Fleet. Vehicles will be financed over 4 years. Includes \$102,000 for +1 new vehicle for Animal Control expansion. Cost is partially offset by revenue from municipalities.

<b>FY26 Law Enforcement Vehicle Replacement</b>	County Building Construction Fund	Other Revenue – Installment Financing	<b>\$2,070,000</b>
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\$2,070,000 in vehicle replacements (approximately 34 vehicles) for Law Enforcement. Vehicles will be financed over 4 years.

<b>FY26 Law Enforcement Specialty Vehicles Purchase</b>	County Building Construction Fund	Other Revenue – Installment Financing	<b>\$1,125,000</b>
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\$1,125,000 for specialty vehicles purchase (replace the Mobile Command and Critical Incident Response Team vehicle - SERT) for Law enforcement. Equipment will be financed over 4 years.

<b>FY26 Law Enforcement RMS/JMS Replacement</b>	County Building Construction Fund	Transfer from Other Funds – General Fund	<b>\$2,500,000</b>
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\$2,500,000 to replace Law Enforcement’s Jail and Records Management Systems that have reached end of life.

<b>FY26 Truist Building Repairs</b>	County Building Construction Fund	Appropriated Fund Balance	<b>\$1,250,000</b>
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\$1,250,000 in building improvements to the server room at the Truist Building.

**County Building Construction Fund  
Project Ordinance**

**FY26 Capital Maintenance**

**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	
FY26 Capital Maintenance	FY26 Capital Maintenance	Transfer from Other Funds (General Fund)	\$1,000,000
	<b>Adopted</b>	<b>\$1,000,000</b>	<b>Adopted</b>
			<b>\$1,000,000</b>

**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 18, 2025, to be effective July 1, 2025, in accordance with G.S. 159-17.

**County Building Construction Fund  
Project Ordinance**

**FY26 Cyber Security Upgrades**

**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
FY26 Cyber Security Upgrades	FY26 Cyber Security Upgrades	Transfer from Other Funds (Community Development Fund) <span style="float: right;">\$2,442,000</span>
	<b>Adopted</b> <span style="float: right;"><b>\$2,442,000</b></span>	<b>Adopted</b> <span style="float: right;"><b>\$2,442,000</b></span>

**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 18, 2025, to be effective July 1, 2025, in accordance with G.S. 159-17.

**County Building Construction Fund  
Project Ordinance**

**FY26 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	
FY26 Emergency Services Vehicle Replacement	FY26 Emergency Services Vehicle Replacement	Other Revenue	\$1,665,000
	<b>Adopted</b>	<b>\$1,665,000</b>	<b>Adopted</b>
		<b>\$1,665,000</b>	

**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 18, 2025, to be effective July 1, 2025, in accordance with G.S. 159-17.

**County Building Construction Fund  
Project Ordinance**

**FY26 Emergency Services Vehicle Expansion 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	
FY26 Emergency Services Vehicle Expansion Purchase	FY26 Emergency Services Vehicle Expansion Purchase	Other Revenue	\$1,440,000
	<b>Adopted</b> <b>\$1,440,000</b>	<b>Adopted</b>	<b>\$1,440,000</b>

**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 18, 2025, to be effective July 1, 2025, in accordance with G.S. 159-17.

**County Building Construction Fund  
Project Ordinance**

**FY26 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	
FY26 Fleet Vehicle Replacement	FY26 Fleet Vehicle Replacement	Other Revenue	\$867,000
	<b>Adopted</b>	<b>\$867,000</b>	<b>Adopted</b>
		<b>\$867,000</b>	<b>\$867,000</b>

**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 18, 2025, to be effective July 1, 2025, in accordance with G.S. 159-17.

**County Building Construction Fund  
Project Ordinance**

**FY26 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	
FY26 Law Enforcement Vehicle Replacement	FY26 Law Enforcement Vehicle Replacement	Other Revenue	\$2,070,000
	<b>Adopted</b>	<b>\$2,070,000</b>	<b>Adopted</b>
		<b>\$2,070,000</b>	<b>\$2,070,000</b>

**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 18, 2025, to be effective July 1, 2025, in accordance with G.S. 159-17.

**County Building Construction Fund  
Project Ordinance**

**FY26 Law Enforcement Specialty Vehicles 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	
FY26 Law Enforcement Specialty Vehicles Purchase	FY26 Law Enforcement Specialty Vehicles Purchase	Other Revenue	\$1,125,000
	<b>Adopted</b>	<b>\$1,125,000</b>	<b>Adopted</b>
		<b>\$1,125,000</b>	<b>\$1,125,000</b>

**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 18, 2025, to be effective July 1, 2025, in accordance with G.S. 159-17.

**County Building Construction Fund  
Project Ordinance**

**FY26 Law Enforcement RMS/JMS 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	
FY26 Law Enforcement RMS/JMS Replacement	FY26 Law Enforcement RMS/JMS Replacement	Transfer from Other Funds (General Fund)	<b>\$2,500,000</b>
	<b>Adopted</b>	<b>\$2,500,000</b>	<b>Adopted</b>
		<b>Adopted</b>	<b>\$2,500,000</b>

**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 18, 2025, to be effective July 1, 2025, in accordance with G.S. 159-17.

**County Building Construction Fund  
Project Ordinance**

**FY26 Truist Building Repairs**

**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	
FY26 Truist Building Repairs	FY26 Truist Building Repairs	Appropriated Fund Balance	\$1,250,000
	<b>Adopted</b> <b>\$1,250,000</b>	<b>Adopted</b>	<b>\$1,250,000</b>

**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 18, 2025, to be effective July 1, 2025, in accordance with G.S. 159-17.



# Budget & Management Services

## FY2026 Project Ordinance Summary

### Grant Projects Fund

		Federal/State Funds	<b>\$41,666</b>
<b>FY26-28 GCC FJC Enhanced Coordination Grant</b>	Grant Projects Fund	Transfer from Other Funds—General Fund	<b>\$147,123</b>

\$188,789 to support the Family Justice Center’s Enhanced Coordination Grant with the State of North Carolina. \$41,666 will be received in Federal/State Funds and \$147,123 in a Transfer from the General Fund. This project supports two full-time positions within the department.

		Federal/State Funds	<b>\$179,365</b>
<b>FY26 DWI Taskforce Grant</b>	Grant Projects Fund	Transfer from Other Funds—General Fund	<b>\$538,093</b>

\$717,458 to support Law Enforcement’s DWI Taskforce project with the State of North Carolina. \$179,365 will be received in Federal/State Funds and \$538,093 in a Transfer from the General Fund. This project supports five full-time positions within the department

		Federal/State Funds	<b>\$150,000</b>
<b>FY26 GCC VAWA/FJC Grant</b>	Grant Projects Fund	Transfer from Other Funds—General Fund	<b>\$189,391</b>

\$339,391 to support Law Enforcement’s Violence Against Women Act project with the State of North Carolina. \$150,000 will be received in Federal/State Funds and \$189,391 in a Transfer from the General Fund. This project supports three full-time positions within the department

## 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 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	
FY26-28 GCC FJC Enhanced Coordination Grant	FY26-28 GCC FJC Enhanced Coordination Grant	Federal/State Funds	\$41,666
		Transfers from Other Funds (General Fund)	\$147,123
	<b>Adopted</b>	<b>\$188,789</b>	<b>Adopted</b>
		<b>\$188,789</b>	<b>\$188,789</b>

**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 18, 2025, to be effective October 1, 2025, in accordance with G.S. 159-17.

**Grant Projects Fund  
Project Ordinance**

**FY26 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	
FY26 DWI Taskforce Grant	FY26 DWI Taskforce Grant	Federal/State Funds	\$179,365
		Transfers from Other Funds (General Fund)	\$538,093
	<b>Adopted</b>	<b>\$717,458</b>	<b>Adopted</b>

**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 18, 2025, to be effective October 1, 2025, in accordance with G.S. 159-17.

**Grant Projects Fund  
Project Ordinance**

**FY26 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	
FY26 GCC VAWA/FJC Grant	FY26 GCC VAWA/FJC Grant	Federal/State Funds	\$150,000
		Transfers from Other Funds (General Fund)	\$189,391
		<b>Adopted</b>	<b>\$339,391</b>
		<b>Adopted</b>	<b>\$339,391</b>

**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 18, 2025, to be effective October 1, 2025, in accordance with G.S. 159-17.

**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”) and the Supplemental Agreement for Additional Funds from Additional Settlements of Opioid Litigation (“SAAF”);

**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 and SAAF, 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: \$149,350
  - e. Period of time during which expenditure may take place:  
July 1, 2025 through June 30, 2026
  - 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, 2025 through June 30, 2026

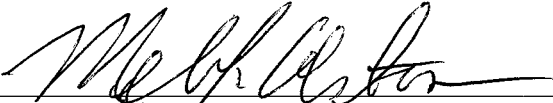
- f. Description of the program, project, or activity: Purchase and distribution of Naloxone as part of the County’s work around community engagement and coordination of opioid abatement and remediation as well as existing naloxone distribution efforts.
  - g. Provider: Guilford County
3. Third strategy authorized
- a. Name of strategy: Medication Assisted Treatment at 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 2 – Evidence-Based Addiction Treatment
  - d. Amount authorized for this strategy: \$552,612
  - e. Period of time during which expenditure may take place:  
July 1, 2025 through June 30, 2026
  - 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: \$557,942
  - e. Period of time during which expenditure may take place:  
July 1, 2025 through June 30, 2026
  - 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, 2025 through June 30, 2026
  - 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: \$309,000
  - e. Period of time during which expenditure may take place:  
July 1, 2025 through June 30, 2026
  - 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: \$292,520
  - e. Period of time during which expenditure may take place:  
July 1, 2025 through June 30, 2026
  - f. Description of the program, project, or activity: Funding for two community education and peer support positions 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, 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, 2025 through June 30, 2026
  - 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 Survivor’s Union Harm Reduction 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, 2025 through June 30, 2026
  - f. Description of the program, project, or activity: Funding for NC Survivor’s Union Harm Reduction clinic that provides medication-assisted and other related evidence-based harm reduction services to patients in the community.

g. Provider: Guilford County

The total dollar amount of Opioid Settlement Funds appropriated across the above named and authorized strategies is \$2,788,424.

Adopted this the 18th day of June, 2025.



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

ATTEST:



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Robin Keller, Clerk to the Board

