

FY 2027

ADOPTED BUDGET

July 1, 2026 - June 30, 2027

Guilford County
STATE of NORTH CAROLINA

Guilford County

STATE *of* NORTH CAROLINA

Fiscal Year 2027 Adopted Budget

July 1, 2026 – June 30, 2027

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Board Vice Chair
J. Carlvena Foster

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County Commissioner Districts



J. Carlvena Foster
District 1



Alan Perdue
District 2



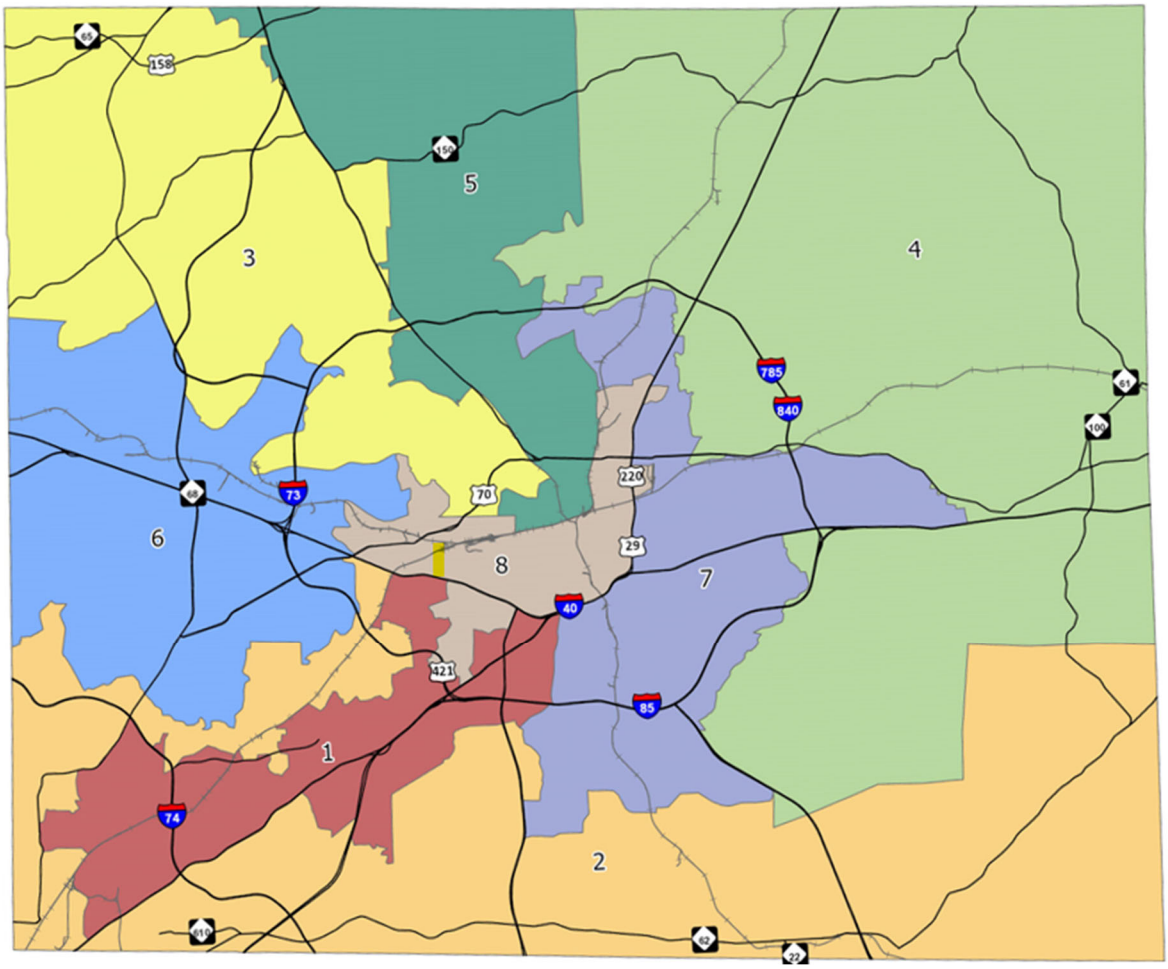
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District 3



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July 01, 2025

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Executive Director

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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. Morrill

Date: **11/11/2025**

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FY 2027 Budget County Manager's Message

County Manager Victor Isler

May 7, 2026

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Chair, Vice Chair, and Members of the Board of County Commissioners

It is my privilege to present to you Guilford County's recommended budget for Fiscal Year (FY) 2027. This recommended budget is about ensuring responsiveness, honoring our strategic commitments, maintaining compliance with statutory mandates, promoting fiscal health, advancing economic competitiveness and ensuring predictability. At its core, this recommended General Fund totaling **$935,455,000** is guided by a simple but critical principle: we must balance what is required, and what is demanded, based on what is reasonable. Responsiveness and quality service delivery for our residents does not maintain itself.

Recommended Tax Rate:

61.90 cents

per $100 of assessed value

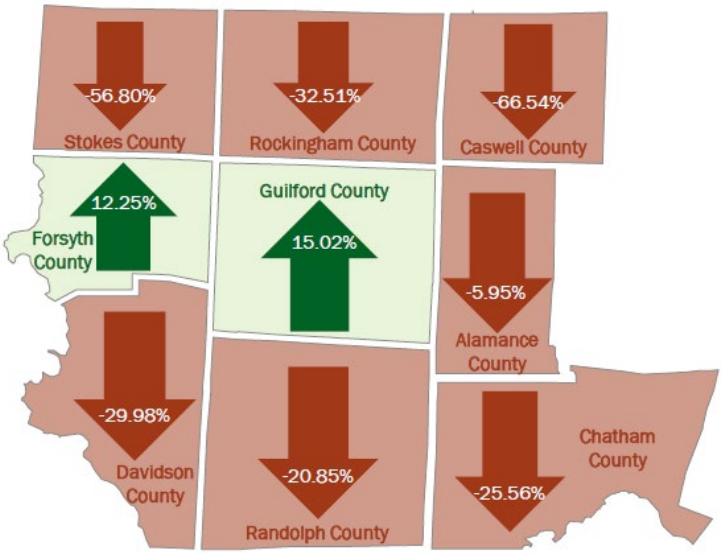
The recommended property tax rate is **61.90 cents** per $100 of assessed valuation and the lowest property tax rate in over twenty years (20) based on the Board of County Commissioners adopted budget of Fiscal Year (FY) 2006. This recommend property tax rate is a reduction of **11.15 cents** from the prior year. The revenue neutral tax rate is estimated at **53.26 cents** per $100 of assessed valuation. The recommended tax rate is 16% or **8.64 cents** above the estimated revenue neutral tax rate.

Population Trends

Recent census data shows Guilford County is home to over one-half a million residents (558,000) with emerging growth demands. Over the next 20 years, the county's population is expected to grow by over 86,000 people. The projected growth is associated with economic development success in aviation, advanced manufacturing, health sciences, and bioprocess manufacturing. This growth in population is in addition to net commuter inflow, which increases the county's daytime population by over 15% based on data from the 2022 US Census, impacting service demand, especially for public safety departments. As this growth continues, the county is actively engaged in regional conversations around housing, water and sewer, and transportation. No longer can municipal partners and entities in the county and region tackle these challenges in silos; instead, the ideal state is active alignment between governing bodies, staff, regional partners and the users of the service. This ideal state can be our future state.

As County Manager, I believe Guilford County is uniquely positioned to be "at the center of it all." Each day, more than 138,000 commuters travel through our community, and tourism brings even more people—contributing over $1.8 billion in 2024 alone. This inflow supports our economy. I appreciate the Board of County Commissioners' forward thinking in advocating for a local bill to support leveraging additional sales tax in a prescribed manner. We must begin to strategically explore the possibility for commuters and visitors to contribute to our revenue base by leveraging revenue diversification strategies such as Article 46. Also known as the ¼ cents sales tax. If implemented, an estimated $28.7 million could be added to our revenues to support core services like fire and rescue, promote teacher supplements and strengthen our community college system in effort to connect our local workforce with opportunities based on our economic growth.

Daytime Population Changes



Population

558,000

US Census Data

Anticipated Growth over next 20 years:

+86,000

GC Comprehensive Plan

Guilford County's population is also aging. Currently, 16% of residents are 65 or older, and this share is expected to steadily rise by 5% each decade. The 85+ population is the fastest growing population statewide. As residents live longer and more older adults relocate to the area, demand will increase for services such as chronic disease management, behavioral health, in-home care, and emergency response. Transportation systems must adapt to residents who can no longer drive, and housing demand will shift toward more affordable, accessible, and age-friendly options. Proactive cross-sector planning will be essential to maintaining service levels and quality of life. Our emergency response and social services must be well positioned to support our aging community.

Although the county's school-age population continues to decline, lower birth rates and broader demographic trends, future growth tied to economic development and housing expansion may change both the size and distribution of our student population. New jobs may attract families, while uneven housing development could shift where demand occurs. This creates both challenges and opportunities, requiring close coordination between the County and Guilford County Schools to align facility investments with growth patterns. The Capital Improvement Program and the Joint Capital Committee must remain insightful, strategic and data-driven, balancing reinvestment in existing schools with potential expansion in emerging areas. This budget continues our commitment to supporting school capital based on the voter approved 2022 bond referendum in the amount of $1.7 billion. This ensures schools are safe, promotes technology investments, and strengthens classified staff pay. Guilford County Schools has approximately 3,600 classified staff. These are employees of the frontline of school operations serving as bus drivers, cafeteria workers, and general service and facility specialists. Although this is not our statutory obligation, like most counties, the lack of state funding and budget stalls have strained our public school's ability to provide a high-quality education to our youth and counties have unfortunately had to fill in the gap. The recommended budget allocates an additional $25 million in general operations to fill these gaps. In addition, $33.5 million is allocated to continue the debt service plan adopted by Board of County Commissioners in 2023 for Guilford County Schools' capital improvement. In total,

this represents 5.53 cents (64%) of the 8.64 cents above our revenue neutral tax rate. I encourage the community to stay informed of state-level funding policies and budget decisions as counties across North Carolina are grappling with strategies to support the budgetary deficits of public education. This budget does not allocate funds for teacher supplements. The recommend budget aligns with the Board of County Commissioners local bill supporting the November 2026 Article 46 referendum that will allocate ~$20 million to teacher supplements, positioning Guilford County Schools to be one of the top ranked school districts across the state in Principal, Assistant Principal and Teacher pay.

These population trends are reshaping how residents interact with government and rely on essential services. From supporting more than 185,000 residents through Medicaid administration to responding to over 80,000 EMS calls annually, Guilford County plays a critical role as a safety net and service provider. These services, especially Medicaid administration and Food and Nutritional Services have federal and state timeliness and accuracy measures. County compliance is critical to avoid corrective action and fiscal penalties. Meeting these demands will require maintaining service continuity while making strategic, data-informed investments. The recommended budget adds nine (9) new positions and continues funding for eight (8) existing positions to support adult protective services, guardianship, elder justice multi-disciplinary teams and economic services (Medicaid and Food and Nutrition Services) despite a loss of $3.1 million annually in federal funding to administer these services.

An Uncertain Economy

Through town halls and ongoing engagement, residents have clearly expressed that inflation and rising living costs are impacting their daily lives. Families across Guilford County are facing higher expenses for housing, food, healthcare, and transportation, often forcing difficult trade-offs. These challenges affect people across income levels, ages, and communities, from working families to seniors on fixed incomes to young adults entering the workforce. Residents are not only concerned but are calling for thoughtful, responsible action. Guilford County can rise to this expectation as I believe:

"A government that understands community pressures, prioritizes essential services, and makes reasonable fiscal decisions while preserving the community's quality of life is modeling the fundamental purpose of local government."

Guilford County will remain responsive and committed to its residents as historic data shows economic distress increases demand for safety net and emergency services. Data intelligence will continue to guide resident engagement based on high utilization of services in the areas of 911 calls, emergency department visits and chronic housing instability. In Fiscal Year (FY) 2025, the Adult Resource Team (ART) significantly reduced the number of routine 911 callers, by developing plans of care that resulted in ceasing the crisis cycle for 1,000 residents and approximate savings of $1.5 million in public safety related response expenses. The County will continue to expand this data informed outreach strategy in Fiscal Year (FY) 2027.

Fiscal Health & Operational Excellence

Guilford County strives to be an organization of choice, providing high quality services both effectively and efficiently. The county provides these services through 3,032.75 General Fund

positions. These team members work each day to continually improve service delivery, remove antiquated practices, and support advancing the livability of our residents. The recommended budget continues the annual merit and compensation plan and addresses a 0.75% increase in employer retirement contribution set by the North Carolina Government Employee Retirement System.

Being an organization of excellence also means having strong financial practices. The recent example in Rocky Mount has shown how financial challenges can compound and how continued use of reserves to support recurring operating expenses can negatively impact an organization's financial health. This budget recommendation continues the trend of reducing the amount of fund balance utilized to balance the budget from $17.8 million to $10 million, a reduction of $7.8 million. Additionally, this allocates county funding to support an additional $3.9 million of one-time fund balance used in FY2026. Reducing the use of fund balance accounts for 1.14¢ above the revenue neutral tax rate. This aligns with our peers by budgeting 2% or less of the General Fund with fund balance. This budgetary goal is essential in positioning the County to respond to future growth demands, address infrastructure needs, and preserve of our credit ratings. Guilford County maintains the highest credit ratings, AAA from S&P Global Ratings and Aaa from Moody's Investors Service, on all outstanding general obligation debt.

Building the Budget

County departments developed strong continuation budgets for Fiscal Year (FY) 2027, meaning delivering mandated or board approved services with minimal changes in funding or position additions. Here are the financial and operational factors I recommend we operate within as we build the county's budget:

- Mindful of the impact of **inflation and cost of living** on residents, especially our senior population on fixed incomes.
- **Loss of federal and state revenue**, associated with changes in federal reimbursement rates, without a decrease in mandated responsibilities placed on the county total in the amount of $3.1 million
- Incrementally address **compounded capital expenses** for county operations which will continue to grow until addressed based on ongoing inflationary factors.
- Ongoing need to **stabilize the county's workforce** with a specific focus on public safety and public health positions driven by high impact work demands and private market competitiveness.
- **Promote regionalism and interlocal collaboration** to collaboratively address mobility/transportation, water/sewer, housing, serving the unhoused, and enhancing fire and rescue standard of coverage.

As I evaluated funding requests, I applied these four leadership lenses:

- **Responsibility:** understanding our operational requirements to provide services, aligning resources with strategic priorities, and using a comprehensive lens that incorporates community context.

- **Reasonableness:** understanding the resource capacity to provide these services, within fiscal means and a phased timeline based on the community and organization's readiness is the best approach.
- **Measurement:** data driven with clear deliverables, ability to measure return on investments, and understanding pace and impact.
- **Ethics & Values:** ensuring alignment with organizational values and commitments, as well as with community voice, while upholding transparency, representation, and accountability in how resources are managed.

Key Budget & Tax Rate Development Considerations

Like other counties, Guilford has a variety of community values and demographic conditions that determine the recommended budget and tax rate. Common drivers supporting impactful budgeting and lower tax rates include higher area median income, low poverty rates, higher assessed values, increased population density per square mile, alternative revenues sources such as Article 46 sales tax, prepared food tax and state-level support to low wealth communities such as the Teacher Supplement Assistance Allotment (Low Wealth Teacher Supplement). Unfortunately, several demographic conditions unfavorably influence our budget demands and tax rate. Contextually, Guilford County's ranking among the seven (7) most populated counties based on demographic conditions depicts the following:

- Favorably, Guilford County's FY 2025–26 adopted budget and tax rate positioned residents as the third lowest in tax levy per capita, meaning the tax burden experienced by residents in peer counties was likely to be greater even with a lower property tax rate.

- The population density of Guilford County is approximately 860 residents per square mile and unfavorably ranks us as the third lowest among peer counties. This means that growth is occurring in a more spread-out pattern rather than being concentrated. Concentrated growth areas are more cost-effective to serve with infrastructure and services. This presents an opportunity to align with our economic development growth and establish a coordinated, cross-jurisdictional planning and development strategy to expand housing supply and advance water and sewer infrastructure. The return on investment will strengthen and broaden the property tax base, while improving coverage and cost efficiency in service delivery. Lower population density per square mile or scattered density pockets specifically increase coverage cost for law enforcement, fire and rescue and emergency services.

- At 15%, Guilford County has the 3rd highest poverty rate. Over 30% of our residents receive Medicaid and/or Food and Nutrition Assistance. Addressing high demands for access to safety net services and crisis response requires ongoing service line enhancements to our health and human service department to ensure accessibility, federal and state policy compliance and avoidance of fiscal penalties (paybacks) and corrective action. Our health and human Services staff represent 45% of our total workforce and budgeted positions are based on mandated staffing ratios

- Low wealth has a direct and measurable impact on public education at the local level. In Guilford County, at least 65% of schools are designated as Title I, indicating a higher concentration than many peer counties. Ensuring a highly qualified and well-resourced public education workforce is critical to advancing equitable outcomes for all students, regardless of socioeconomic status. Like many counties, Guilford County continues to value public education and fiscally supports Guilford County Schools based on state funding limitations in effort to meet our local needs of competitive base salaries, supplements, safety supports, technology and capital.

- Among peer counties, Guilford County is the only jurisdiction without a voter approved revenue diversification strategy for sales tax and/or prepared food tax. The 2026 Article 46 Sales Tax projections indicate additional revenue totaling ~$29 million. Prepared Food Tax projections indicate $16 to $18 million of additional revenue. Continued alignment and education with the greater community on revenue diversification is essential and timely in effort to shift cost from property tax revenue.

As we move forward, our demographic conditions, including limitations and assets, community needs, and resource gaps, are evident. Supporting public education, serving a high volume of residents through federally mandated safety net services and public safety, and responding to economic growth demands remain the leading factors defining the budget development process year over year. All things considered, our path forward must be grounded in incremental investments over time as future alternative sources of revenue are considered.

Budget Overview

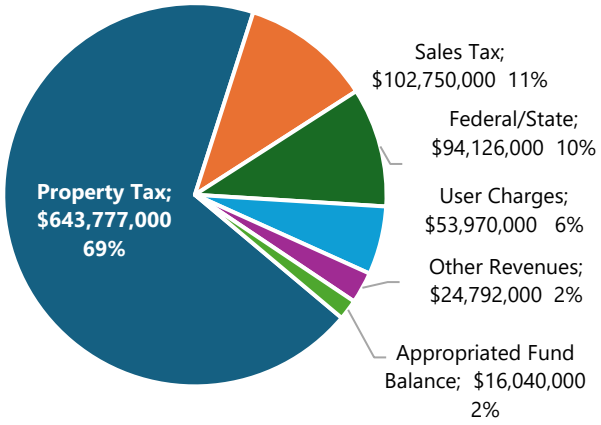
The recommended General Fund Budget is $935,455,000, an increase of 10.4% from the Fiscal Year 2026 Budget. The recommended budget includes a property tax rate recommendation of 61.90 cents per $100 of assessed valuation, a reduction of 11.15 cents from the prior year. The revenue neutral tax rate is estimated at 53.26 cents per $100 of assessed valuation. The budget value of the penny is $10.34 million.

Initiatives Funded by the 61.90¢ Property Tax Rate		
Revenue Neutral Tax Rate	**53.26¢**	**$846,153,772**
Fund Balance Management & Preservation Reducing the amount of fund balance to support recurring expenses from $17.8 million to $10 million. In the prior year, the county increased the GCS operating allocation by $3.9 million, funded with one-time investment earnings. This moves the $3.9 million to a recurring revenue source. These actions seek to protect the county's financial health and safeguard against future financial uncertainty.	**+1.14¢**	**$11,768,162**
County Operations/Core Services Sustain the food security and FJC/DSS team, address the county's technology and ERP replacement needs, sustain a body camera replacement program, and add 26 new General Fund positions and 10 position conversion from ARPA.	**+0.91¢**	**$9,409,400**
County Capital Support implementation of space and service enhancements, ensure compliance with our statutory requirement to provide office space for state probation and parole personnel, and reduce our city-center footprint in both cities to support future growth and strengthen our tax base.	**+0.92¢**	**$9,480,712**
Strategic Priorities Funding to advance emergency sheltering, street outreach, and eviction mediation.	**+0.14¢**	**$1,442,954**
Education Implement a multi-year funding plan to address priorities of the Board of Education including safety/security, classified staff pay, technology replacements, non-bond eligible capital improvements, and recurring operating support. Additional funding to support debt service payments for the voter approved $2 billion bond referendum.	**+5.53¢**	**$57,200,000**

Revenue Forecast

Property Tax

The County has a strong property tax base, with normal property tax revenue projected to grow by $12 million. Property tax is the county's primary revenue source, making up 69% of the General Fund budget. The County is estimated to generate $643.7 million of property tax revenue at the recommended rate of 61.90 cents per $100 of assessed valuation.



Sales Tax

Sale Tax is the second largest source of revenue representing 11% of the budget, but one that has stagnated statewide over the last three fiscal years. The budget recommendation assumes $102.75 million, a 0% growth over the prior adopted budget, but a 3.5% growth over current year end projection.

Federal Funding, Policy Changes and Loss of Revenue

Guilford County also receives funding from federal and state governments, making up 10% of the budget. The federal government partially funds programs including Medicaid Administration, Women, Infants, and Children (WIC) client services, Food and Nutrition Services, and energy assistance. Increasingly, these services are being impacted by shifts in responsibility from the federal government to local governments, often through cost burdens and unfunded mandates. Recent federal changes (H.R.1-119th Congress (2025-226), previously known as the One Big Beautiful Bill have increased the mandated requirements on county governments including recertifications every six months, rather than annually, for safety net services, without revenue to offset the impact of the additional work. Additionally, the federal government reduced the reimbursement rate for Food and Nutrition Services from 50% to 25%, resulting in a **$3.1 million unfunded mandate revenue loss for Guilford County.**

User Charges

User charges and other revenues make up 6% of the recommended budget. This 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. The recommended budget includes minimal fee adjustments to align with an established index, benchmark information, or department recommendations. That information can be found in the fee schedule section of the budget document.

Fund Balance Management & Preservation

Disciplined financial planning and long-term fiscal sustainability require the county to maintain adequate reserves. The County has historically sought to maintain 8% of unassigned fund balance based on the subsequent year budget. To support this policy goal, this recommended budget reduces the amount of "rainy day" reserves used to balance the budget by $7.8 million. The remaining appropriated fund balance of $10 million represents 2% of the recommended budget.

Continuation Budget – Maintain Current Services

The County is not immune to the pressures households are feeling due to inflation and rising cost of goods. The costs of building materials and labor have impacted our school bond program. The cost of fuel, medical supplies, vehicles, and janitorial services is impacting our budget outlook.

In keeping with strong fiscal stewardship, the County conducted a comprehensive review of all departmental expenditures and implemented cost-control strategies. As a result, more than $3.7 million was reduced from the operating budget by aligning allocations with 2025 audited financials and applying a growth factor based on two years of CPI data (5.4%).

Key Cost Drivers

Despite these cost control measures, there are areas of the operating budget requiring adjustments to reflect the increased cost of doing business. These areas include:

- Jail medical services within the Sheriff's Office require increased funding for third-party medical treatment and hospitalizations ($0.925 million)
- Escalators for contracted services to operate the Behavioral Health Center of 3.54% annually ($0.15 million).
- Projected increases in the cost of utilities and fuel utilization based on rates and energy consumption ($0.6 million). The County projects 8.6% increase for electricity and vehicle fuel.
- Juvenile detention out of county bed stay costs for juveniles 16+ associated with legislative changes included in the Raise the Age bill ($0.50 million).
- The County currently has over 750 children in the foster care program. Over the last five budget cycles, the cost of room and board has increased from $8 million to $18 million, with $6.3 million budgeted in county funds for Fiscal Year (FY) 2027. This budget includes an additional $1.0 million ($0.7 million in county funds) based on expense trends. Cost drivers include:
    - Increase in number of children in foster care
    - Increased third-party contract costs
    - Legislative changes that shifted cost responsibility to counties after 14 days, and
    - Longer processing time to move cases through the court system.

Personnel Management

Personnel Services represents over 3,100 county employees providing county services. Expenses in this category increased by $12.3 million, or an increase of 4% over the FY2026 Adopted Budget. The primary drivers of this increase include:

- Absorbing the full year impact of FY2026 merit adjustments, which are budgeted for 4 months, but require the following fiscal year to absorb the remaining 8-month impact. Additionally, most new positions in FY2026 were staggered, meaning the positions were partially funded based on the number of months the positions were anticipated to be filled. The anticipated cost of these two items is $5.6 million, with $4.6 million in county funds.

- 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 2027. 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 $2.6 million ($2.3 million in county funds less expected reimbursement revenue from non-county sources).

- 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 50th percentile of the market, and 60th percentile for specific Law Enforcement positions. These funds are anticipated to be used to address public safety and human services positions that are lagging the market.

- Employer contribution rates for the North Carolina Local Government Employee Retirement System will increase by an additional 0.75% for a total of 15.10% for general employees and an additional 1% for a total of 17.10% for sworn law enforcement positions. Over the last few years, the State has increased the County's contribution by over 8%. The anticipated impact in FY2027 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 26 new positions in the General Fund across Social Services, Parks and Recreation, Information Technology, County Attorney, Sheriff's Office, Inspections, and Public Health. Additionally, ten (10) positions that were previously funded with ARPA funds are moving to county funds, including eight (8) DSS/FJC positions and two (2) food security positions. The cost of these positions is $3.5 million, with $2.7 million in county funds.

Importantly, this recommendation does not attempt to meet every need in a single fiscal year. Instead, the budget reflects a strategic, multi-year approach, that acknowledges current funding constraints. Items not included for funding include around 50 positions requested by county departments including in the Clerk's Office, Information Technology, Sheriff's Office, Veteran's Services, Planning & Development, Tax, Social Services, Family Justice Center, and Public Health.

County Operations/Core Services

Planning for Future Growth

It is important for Guilford County to prepare for future growth because the continued economic success of North Carolina and the broader regional economy is likely to attract new businesses, residents, and investments, increasing demand for infrastructure, housing, and services that require proactive planning to sustain long-term prosperity such as water and wastewater.

- **Area Planning:** Small area plans provide detailed, community-specific guidance that help align land use, infrastructure, transportation, and economic development decisions with local needs and long-term priorities. This budget includes $150,000 in Planning and Development to provide capacity to proactively plan for growth in targeted areas so the county can better manage development pressures, preserve community character, and strengthen collaboration with residents and partner municipalities. An initial focus will occur in southeast Guilford County.

- **Environmental Health Staffing:** For new development in unincorporated Guilford County, the environmental health team supports well sampling, issuing permits, and inspecting existing wells. Three (3) new positions ($262,465) will support growth demands associated with new developments including performing state mandated inspections and permitting for onsite wastewater systems (OSWW) and wells. The goal of these positions is to meet 100% state mandated inspections/permits, maintain a 1-2-week timeframe for soil evaluations, and review applications within 6-12 hours. The cost of these positions will be offset with $131,400 in additional revenue from proposed fee changes.

Supporting our Residents

Supporting our residents remains a core priority for Guilford County, as targeted investments in community services, public health, and economic mobility help build a more inclusive, resilient county where all individuals have the opportunity to thrive.

- **Library and Cultural Enrichment:** Unlike many county governments, Guilford County does not manage libraries across the county. Instead, the cities of Greensboro, High Point, and Gibsonville operate community libraries. Additionally, a non-profit operates a library in Jamestown. The county has historically partnered to provide funding to support the library systems and ensure access to residents in unincorporated Guilford County. The contracts for service are up for renewal this year and this recommended budget includes an additional $244,980 to increase the per capita funding of $5.50 for Greensboro and High Point by $0.50 per contractual terms and funding contingencies and represents a similar 9% increase for Gibsonville and Jamestown.

- **Code Compliance Program:** Funding in the amount of $238,014 to establish the new program. This funding supports one (1) position, one (1) vehicle, and $100,000 in funding to support addressing unsafe residential structures that do not meet minimum code requirements, where the property owner is either not able or not willing to address the safety and/or public health concerns within a defined amount of time.

- **Continuation of Food Security and DSS/FJC ARPA Initiatives:** The recommended budget also includes a targeted investment to advance healthy and thriving people through collaborative solutions with community partners including converting 10 positions

previously funded through ARPA to net county funds in the amount of $558,942 to continue efforts to address the following:

  - Two (2) Food Security positions ($167,000)
  - Eight (8) Social Services and Family Justice Center team which supports service navigation complex abuse and neglect cases. The DSS/FJC positions are funded with 50% county funds ($391,942).

- **Early Childcare Education:** The recommended budget includes one (1) additional state funded position to support the childcare subsidy program, which is a statewide program to support working residents with childcare assistance. The position will support overseeing daily operations and managing caseloads. The program currently supports 3,600 children each month with over $35.8 million in childcare subsidies. There are an additional 250 children on the waitlist that are being processed currently. This position would help the department receive walk-in customers for childcare, to avoid putting them on the waitlist, as well as reduce high utilization of overtime.

- **Human Services Support:** In addition to continuation expenses, Guilford County operates within a framework where significant responsibilities are mandated by the State of North Carolina including public health, social services, law enforcement, and emergency medical response. This budget includes targeted investments to support mandated services the funding of eight (8) new positions:

  - Two (2) paralegal positions in Social Services to improve the accuracy, timeliness, and legal sufficiency of court documents that drive foster care and permanency outcomes. Improved timeliness will support the states' goal of 12 months to permanency upon entering foster care and can reduce long-term costs in staffing and room and board. These positions will be reimbursed at 50% of the costs.

  - Two (2) Eligibility Caseworkers in Social Services - Adult Medicaid to support ensuring the Special Assistance for Adults program can manage a growing intake of applications and is able to process 85% of those applications within a timely manner, per our state requirements to avoid state-level corrective action and funding reductions. These positions will be reimbursed at 65% of the costs.

  - Two (2) Social Workers in Social Services - Adult Placement Services to help aging or disabled adults find appropriate living and health care arrangements. The current worker supported 125 cases in 2025, including 61 new cases. These positions will be reimbursed at 50% of the costs.

  - Two (2) Social Workers in Social Services - Guardianship to support adults determined to be incompetent in making personal, medical, or financial decisions due to disability, illness, or cognitive impairment based on a court order. When Social Services is appointed as guardian, it means the court has granted legal authority to act on the adult's behalf because no suitable family member, friend, or private guardian is available or appropriate. The number of adults under Guilford's legal authority in 2021 was 262. In 2025 the county is supporting 336 adults, an increase of 28%. Not only is the number of adult wards continuing to increase, but

the county is receiving more wards at a younger age. Currently, 63% of all wards are under the age of 65 and 22.8% are under the age of 35, many with severe persistent mental illness.

- **Aging in Place and Livable Communities:** The recommended budget includes a budget reallocation of $75,000 to support a program coordinator position with Senior Resources of Guilford to advance aging in place and livable communities. The total investment in this area between new and existing funding is $125,000. This position, on a full-time basis, will strengthen coordination of services for older adults, helping residents remain safely and independently in their homes for as long as possible. The coordinator will work with community partners to expand access to supportive services, improve resource navigation, and promote age-friendly planning initiatives that enhance mobility, housing, and social connection. This investment reflects the County's commitment to supporting a growing aging population and ensuring communities are inclusive, accessible, and responsive to the needs of older adults.

- **Digital Literacy:** Communication in our current communities has changed. The 2024 NC Digital Skill Divide Report indicates that 91% of jobs in North Carolina require digital skills, yet an estimated 22–25% of Guilford County households lack basic digital skills or reliable computer access. To support navigating an increasing digital world, NC Cooperative Extension has offered digital literacy programming through a grant from the North Carolina Department of Information Technology. The program has served over 1,000 residents since January 2025. However, funding for this grant has expired. The budget would continue the program with county funds with a focus on computer basics for seniors, digital literacy instruction at the county jail, youth AI literacy, juvenile detention digital life skills, and other programming to strengthen workforce development.

Strengthening Operations

Strengthening operations is vital for Guilford County to enhance organizational efficiency, improve service delivery, and ensure the County is well-positioned to meet growing demands with accountability and long-term sustainability.

- **Clean Energy Program**: Funding for the clean energy audit in the amount of $50,000 and personal cost of $122,166 for the Clean Energy Program Manager is included in the budget based on action the Board took at the March budget work session. The goal is to promote diversification of the county's use of energy sources, evaluate opportunities for the county to reduce current energy consumption, and promote sustainable practices to support a healthy environment. This work will include an energy audit of county facilities ($172,166).

- **Jail Medical Services:** The recommended budget includes one (1) additional position within the Sheriff's Office to oversee the jail medical services contract ($83,565). This role will focus on strengthening oversight of care provided for complex and acute medical needs. Enhanced contract and invoice review, including monitoring of medical coding, is expected to improve accountability and generate cost savings for the County over time.

- **Parks Maintenance** To advance strategies included in the Parks Master plan, the budget includes two (2) Parks and Grounds Maintenance Technicians to support the transition to a geographically zoned maintenance program to support proper cross county coverage ($113,967).

- **Staffing Enhancements:** Two (2) Benefit Analysts are included in Human Resources to enhance support for county employees and retirees during open enrollment, quality control of benefit selections, payroll reductions, and overall support of the benefits program ($182,794).

- **County Attorney's Office Capacity Expansion:** Four (4) **Deputy County Attorney** positions to support growing legal demands in the County Attorney's office due to organizational growth within departments and complexities of services lines, which currently includes scaling down the outsourcing to third party legal providers to manage the workload. Long-term, the addition of these positions should result in a reduction in operating expenses to support offsetting the cost of the positions. These new positions will primarily support legal consultation, contract review, planning and development, real estate (including title examinations), tax, and employment law ($585,872).

Technology Modernization and Developing Equipment Replacement Schedules

It is essential for Guilford County to implement strategic equipment replacement schedules to ensure that critical technology and public safety tools remain reliable, cost-effective, and capable of supporting efficient county operations in an increasingly digital environment.

- **Body Camera Replacement:** The recommended budget includes an additional $0.8 million, for a total of $1.2 million to support an annual replacement program for law enforcement body cameras for deputy sheriffs and detention officers. Current body cameras are at the end of useful life and potential new products include enhanced transparency features including automatic activation and translation, and safety features including live-streaming capabilities.

- **County Technology Replacement Plan:** Technology continues to become a more integral part of county operations. To maintain effective operations, these pieces of infrastructure must be replaced on a lifecycle based on evolving technology, security requirements, and normal wear. Recently, the county has addressed this replacement schedule on an annual basis; however, looming spikes in replacements will negatively impact future budget cycles. Staff developed a five-year replacement plan for computer workstations, servers, and network switches. Previously, $300,000 was budgeted for the replacement plan. Based on the five-year replacement plan, $1.5 million is needed to effectively address the needs without annual funding spikes. Funds will be budgeted in a project ordinance with an annual General Fund contribution of $1.5 million. This pay-go approach will result in an overall lower cost for the county by avoiding paying interest through a financing plan.

- **Enterprise Resource Planning (ERP) Implementation:** $3 million is allocated annually to support a $15 million project ordinance to implement enterprise resource planning (ERP) software. This system will improve operational efficiency, reduce redundant processes, and

address identified deficiencies across the human resources, finance, and budget departments. Although implementation will occur over multiple years, the project is expected to generate long-term cost savings by consolidating multiple enterprise systems, automating manual processes, and reducing the risk of financial and reputational errors. The budget includes one (1) additional Information Technology position within the County Building Construction Fund to manage project implementation.

County Capital

Since the fall, county staff have presented components of developing an effective five (5)-year (rolling) capital improvement plan based on a space study from CPL Architects. In addition, external experts from the North Carolina Association of County Commissioners (NCACC) continued that conversation at the January Board budget work session. This recommended budget includes $9.7 million to support implementation of space and service enhancements, ensure compliance with our statutory requirement to provide office space for state probation and parole personnel, and reduce our city-center footprint in both cities to support future growth and strengthen our tax base. This budget allocation aligns with peer counties and represents 2.6% of the general fund budget. Based on those conversations, I utilized the following principles to develop the capital improvement plan.

- Prioritize essential building repairs that protect safety, accessibility, environmental hazards and reliability of public services, such as elevators, HVAC, roofs, and ADA improvements, while addressing deferred maintenance before costs grow more expensive.
- Improve operational efficiency by identifying opportunities to centralize services where appropriate, to promote accessibility and efficiency for residents and staff.
- Reduce long-term costs by limiting reliance on leased space for county services and investing in county facilities when it is more cost-effective over time.
- Phase investments responsibly by aligning capital projects with the county's capacity to complete improvements and limiting the need for additional financing.
- Target strategic expansions where needed to serve a growing population and ensure residents can continue to access essential county services effectively.
- Reduce city-center footprint to strengthen tax base.

Strategic Priorities

Advancing strategic priorities to support the unhoused population is critical for Guilford County. Continued investment in housing stability, outreach, and collaborative community partnerships helps ensure vulnerable residents have access to a comprehensive continuum of care and pathways toward long-term stability.

- **Strategies to Support the Unhoused Population:** Over the last three (3) years, tremendous work has been accomplished through collaboration with the NC-504 Continuum of Care and the cities of Greensboro and High Point to promote housing stability and emergency supports. However, more work is needed. This budget supports an additional $1 million investment to increase street outreach and family emergency sheltering to ensure residents have access to a continuum of care. The NC-504 Continuum of Care recognizes these two (2) areas of service gaps, and the community is aware of the closure of the only family shelter based in Greensboro. The County appreciates the support provided by the small downtown business community over the years, as many of our unhoused individuals seek support at their store fronts. My desire is to secure qualified and compassionate street outreach professionals to assist our residents in real time by meeting them where they are.

  Housing stability continues to be a growing concern. This budget also continues funding to support the Eviction Mediation and Landlord Engagement Program to collaboratively reduce the community eviction rate by support both tenants and landlords. The program was previously funded with a combination of county funds and ARPA funds. The recommended budget adds an additional $442,954 in county funds for a total program allocation of $860,000.

Education

Guilford County Schools

Over the past nine (9) months, staff from Guilford County Schools and the County have collaborated to develop a responsible, multi-year funding plan. A special thank you to Dr. Oakley for her willingness to engage in this collaborative and impactful budget process. This plan is designed to provide greater predictability in addressing the school system's needs based after deficiencies of state-level, while also reasonably recognizing the County's current level of effort and overall fiscal capacity. I recommend a budget allocation of $307,506,000 to support our K-12 education general operating and capital needs for Fiscal Year (FY) 2027. This is an 8% increase from the previous year totaling a $25 million increase. In addition, $33.5 million is recommended to support the Board of County Commissioners school bond debt service strategy established in 2022. In total, this represents a $58.5 million increase and requires 5.3¢ above the revenue neutral tax rate to support our K-12 general operating and capital needs. Funding for teacher supplements is not recommended due to the upcoming 2026 Article 46 referendum. This budget recommendation is itemized based on the following:

- **$7.9 million for local current operating expenses (a 2.8% increase)** to address inflationary pressure based on growth in the Consumer Price Index (CPI) and supports state-mandated personnel and benefit increases. The funding model was developed in collaboration with the North Carolina Association of County Commissioners (NCACC), building on the Dare County model that provides predictable based budget growth and modified to ensure Guilford County Schools is held harmless from increases in charter school enrollment. North Carolina General Statute requires the calculation and administration of the per-pupil local current expense funding transfer to charter schools. In

accordance with this requirement, Guilford County Schools allocate funding to charter schools using the mandated per-pupil local current expense formula, with annual transfers to charter schools collectively representing roughly 14% of the district's local current expense budget. In addition, GCS has identified more than $2 million in operational savings through the closure of five schools.

- **$9 million annual allocation to fund a five-year phased pay plan for classified staff.** This multi-year strategy supports bringing classified salaries closer to market rates. This approach anticipates annual increases of approximately $3 million over five years. The first three years are funded with recurring revenue and years four (4) and five (5) are funded by a restricted fund balance. This strategy was developed to reduce pressure on future budget cycles and provide tax rate stability.

- **$1.8 million in recurring funding for safety and security enhancements**, including scanners, cameras, and equipment leases. The funding allocation supports the districts' goal of scanners in every middle and high school. This builds on the $1.8 million added in FY26, bringing total funding to $3.6 million.

- **$5 million in recurring funding to support a 1:1 technology program** with the intent to support students primarily in grades 4–12; however, the decision on how to utilize the funds is ultimately a decision of the Board of Education. Over five years, this represents a $25 million investment to support twenty-first-century learning.

- **$1.3 million in recurring funding to support non-bond eligible capital needs**, funded with investment earnings generated on the Honor School Capital committed fund balance. These funds are intended, in part, to replace activity buses, which are not eligible for state funding.

- **$33.5 million in recurring funding to prepare for upcoming debt service obligations** associated with the voter-approved school bond referendums. This funding was reduced in the prior budget cycle as a one-time measure to lessen the immediate impact on taxpayers by not increasing the tax rate. However, restoring this funding is necessary to prepare for planned debt issuances of $565 million in FY2028 and an additional $565 million in FY2031. This schedule meets the 10-year issuance requirement and supports an average investment of approximately $15 million per month in school capital improvements through 2034.

Well-compensated educators who feel respected and valued are essential to strong student outcomes, a healthy local economy, and long-term economic growth. While Guilford County currently exceeds peer counties in salary supplements for principals and assistant principals, it lags behind in supplements for teachers—an imbalance that warrants attention moving forward.

5th	**3rd**	**23rd**	**9th**
Principal Supplements	**Assistant Principal Supplements**	**Teacher Supplements**	**Relative Funding Effort (Public School Forum)**

While this budget recommendation does not include funding for teacher supplements, through collaboration with the General Assembly and the Board of County Commissioners, a local legislative

bill will allow ballot language on an upcoming Article 46 referendum to specify how the funding will be utilized. This could create long-term predictability and shift the burden from the property tax rate to sales tax revenue. Should voters approve this referendum, the anticipated revenue to support teacher supplements is estimated at $20 million per year. If the referendum is not successful, I would recommend the Board of County Commissioners evaluate a funding strategy as part of the Fiscal Year 2028 budget process to ensure market competitiveness for our public-school teachers.

Five Year Funding Plan – Guilford County Schools

	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029	Fiscal Year 2030	Fiscal Year 2031
Operating Baseline	282,506,000	295,206,000	326,414,000	338,342,000	350,672,000
Continuation Budget	7,900,000	8,208,000	8,528,000	8,861,000	9,207,000
Classified Employee Pay	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Teacher Pay – Article 46	-	20,000,000	400,000	408,000	416,000
Safety & Security	1,800,000	-	-	61,000	75,000
Local Current Expense	**$295,206,000**	**$326,414,000**	**$338,342,000**	**$350,672,000**	**$363,370,000**
Year-Over-Year Increase	**$12,700,000**	**$31,208,000**	**$11,928,000**	**$12,330,000**	**$12,698,000**
Restricted Balance	**$6,000,000***	**$3,000,000***	**-**	**-**	**-**
Technology Replacement	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
GCS Capital	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000
Total Expense	**$307,506,000**	**$335,714,000**	**$344,642,000**	**$356,972,000**	**$369,670,000**
Year-Over-Year Increase	**$25,000,000**	**$28,208,000**	**$8,928,000**	**$12,330,000**	**$12,698,000**
Year-Over-Year % Change	**8.8%**	**9.2%**	**2.7%**	**3.6%**	**3.6%**
Property Tax - Debt Service	**$80,773,000**	**$82,388,460**	**$84,036,229**	**$85,716,954**	**$87,431,293**

*Set aside in year one and year two would create a restricted fund balance to fund FY2030 and FY2031.

Guilford Technical Community College

Over the last six (6) months, staff from Guilford Technical Community College and the County have been meeting to develop a responsible multi-year funding plan to provide predictability and address the needs of the community college, while recognizing the County's current level of effort and fiscal capacity. I recommend a $29,938,200 budget allocation to support our community college system. This is a 0% increase from Fiscal Year (FY) 2026 as existing funds in debt service are reallocated to meet new operational needs, while ensuring appropriate capital planning. Based on this plan, I am recommending:

- **$1.0 million** for local operating expenses, or a 5.3% increase, to support maintaining salary and benefit increases for 130 locally funded community college employees and support operating increases based on a 3.0% estimated CPI factor.
- **$0.2 million** to support five (5) new positions for landscaping and janitorial services to support the newly constructed aviation campus building, which is aligned with the recent economic development successes and job announcements in the aviation industry.
- **$0.3 million** to continue leasing space at Union Square to support training space for 140 nursing students through partnership with AT&T, Cone Health, and UNCG.

This budget recommendation also supports **$1.2 million** in continued funding to support deferred capital renovation at the numerous community college campuses. The prior year budget included $1.55 million of one-time resources from the County's own building construction fund. This recommendation moves this back to a recurring revenue source and aligns with the County's 10-year lookback for funding, to remain compliant with the local bill on Article 46 sales tax proceeds.

Guilford Technical Community College has identified a total capital improvement program with $183.7 million in identified projects over the next 10 years. The budget recommendation includes $27.4 million in new project ordinances to support economic development growth in aviation, advanced manufacturing, health science, and bioprocess manufacturing. Debt financing totaling $57.4 million would be structured over two (2) issuances between FY2028 and FY2030.

- $16.5 million for High Point - Health Sciences Building
- $5.0 million for High Point - Skilled Trades Center
- $4.0 million for BioProcess Manufacturing Technology - CADM Renovation
- $1.9 million for Center for Advanced Manufacturing (CADM) Renovation
- $30 million for GTCC Aviation Building Two

The increase in the operating budget, identifying a recurring revenue source for deferred capital, and the debt service required to support new projects would not require any additional county funds based on utilizing the fall off in current debt service requirements.

	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029	Fiscal Year 2030	Fiscal Year 2031
Operating Support	$19,728,000	$21,275,000	$22,189,425	$23,106,054	$23,962,669	$24,738,435
Capital Pay Go	-	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
Debt Service	10,210,200	7,463,200	7,612,464	7,764,713	7,920,007	8,078,407
Recurring Support	**$29,938,200**	**$29,938,200**	**$31,001,889**	**$32,070,767**	**$33,082,676**	**$34,016,842**
Y-o-Y Increase		**-**	**$1,063,689**	**$1,068,878**	**$1,011,909**	**$934,166**
Y-o-Y % Change		**0%**	**3.6%**	**3.4%**	**3.2%**	**2.8%**

Other Operating Funds

Rural Fire Districts Fund

Rural Fire Departments are critical partners in delivering a coordinated and responsive public safety system. In many cases, they are the first to respond to medical emergencies, stabilizing patients until emergency medical services arrive. The availability of the Fire Rescue Council and our Fire Chiefs to discuss budget needs greatly assisted in the budget development process and I am appreciative of their passion and commitment to the community.

During the budget process, discussions with rural fire district leadership highlighted ongoing challenges, including declining volunteer participation, a continued transition to paid staffing, rising operating costs, and increased capital replacement needs. Many districts are proactively addressing these challenges through multi-year strategic planning efforts and group purchasing

Tax rates for each district, including the revenue-neutral rate, are detailed in the Fire District section of this budget. Districts presented tax rates requests ranging from revenue neutral to 52% above revenue neutral. Consistent with a focus on fiscal reasonableness and projected new revenues based on the 2026 Article 46 referendum, I am recommending tax rates for rural fire districts do not exceed a 16% increase above the revenue-neutral rate. These rates are designed to support district needs, including compensation increases, rising operating costs, additional staffing to improve response standards, and ongoing capital investments.

I recognize each district has unique needs and the primary impact of the recommended 16% cap is on capital enhancements that would increase funding for future capital and apparatus replacement. Given the potential for more than $5 million in new recurring revenue from the proposed Article 46 sales tax to support these needs, no additional property tax increase is recommended for these enhancements. If the referendum is not approved, these considerations may be revisited in future budget cycles.

Internal Service Fund - Risk Management

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 budget includes one (1) ADA Compliance position, funded within the existing funding model totaling $6.7million for Fiscal Year (FY) 2027. No additional county funds are necessary.

Internal Service Fund - Health/Dental

The County administers health and dental benefits through a self-funded program, supplemented by employee and retiree contributions, to provide medical coverage for active and retired employees and their covered dependents. Cost of retirees continues to outpace existing revenues; therefore, an additional $1.2 million is budgeted for retiree medical, dental, and pharmacy claims. These funds were allocated from supporting active employees to retirees. The long-term impact is likely either (1) necessary plan changes (2) higher cost share with active employees and retirees

in the future, or (3) future discussions in FY2028 and FY2029 about increasing the amount of county funds supporting the medical plan.

Conclusion

In closing, we recognize that many of our residents are feeling real and understandable concern about the rising cost of living, the effects of inflation, and what changes in property taxes mean for their households. These pressures are not abstract; they are part of everyday decisions families are making right now.

This proposed budget was developed with those realities firmly in mind. It reflects a careful balance between meeting our obligations as a community, maintaining essential services, investing in our future, and honoring our commitments, while also striving to be thoughtful and measured in how we ask residents to contribute. As the Manager, I hope the residents, the Board of County Commissioners and my fellow Guilford County employees find this 11.15 cent tax rate reduction, and the associated recommendations a demonstration of responsibility, reasonableness, intentionality and a regard for humanity of the most vulnerable and our youth. As I stated earlier, we must balance what is required, what is demanded, and what is reasonable. Responsiveness and quality service delivery does not maintain itself.

I want to extend special thanks to our phenomenal budget team, county departments, community partners, and our residents who attended our Livability and Town Hall Meetings. Your input has been an important part of the budget development process. No budget is without trade-offs, but this plan represents a responsible path forward. It is grounded in fiscal discipline, guided by long-term priorities, and shaped by a clear understanding of the challenges our community is facing.

I am grateful for the leadership and vision of the Board of County Commissioners as I navigated this budget process for the first time as your County Manager. The focus on advancing our community's livability provides strategic direction and alignment, which is reflected in this recommended budget. I look forward to engaging with you in further discussions regarding the recommended budget and supporting your policy deliberation, any proposed modifications, and the eventual adoption of the FY2027 Budget.

We remain committed to being good stewards of public resources and to making decisions that are not only necessary, but reasonable and responsible.

Respectfully Submitted,

Victor Isler

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Revised Recommendation (SB 889 Property Tax Moratorium)

Chair, Vice Chair, and Members of the Board of County Commissioners

It was my privilege to present to you Guilford County's recommended budget for Fiscal Year (FY) 2027. The recommended budget ensured responsiveness, honored our strategic commitments, maintained compliance with statutory mandates, promoted fiscal health, advanced economic competitiveness and ensured predictability. At its core, the recommended General Fund budget totaling **$935,455,000** was guided by a simple but critical principle: balancing what is required, what is demanded, and what is reasonable. The recommended budget reduced the tax rate by **11.15 cents** from the prior year, the lowest tax rate in over 20 years.

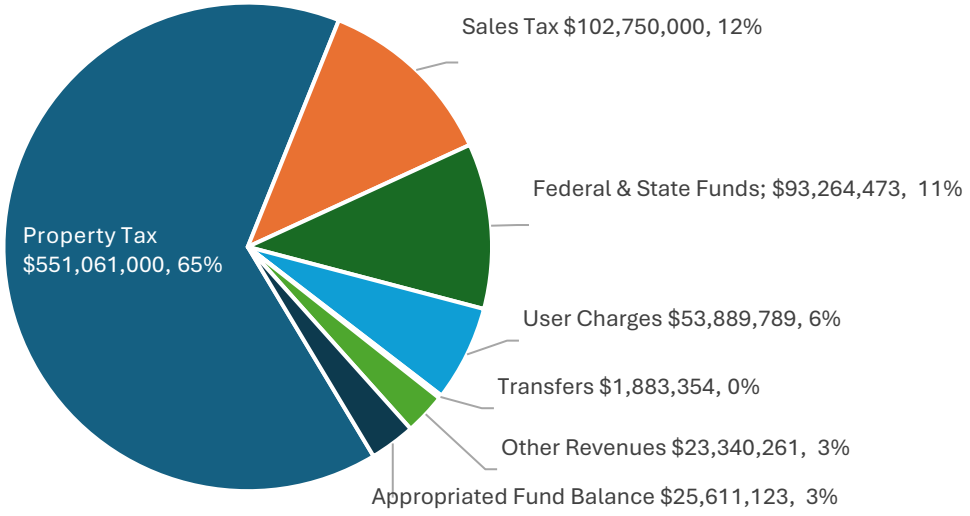
On Wednesday, June 10, 2026, the North Carolina General Assembly passed a property tax moratorium that rolls back the assessed values to the prior year schedule of values. This means the County's budget must look fundamentally different. Additionally, the General Assembly has not adjusted how revenue equalization for public service companies is determined, resulting in a **$4.3 million** revenue loss. This means our natural revenue growth from property tax is anticipated to only generate an additional **$8.6 million** in revenue. Our base budget growth is **$12.6 million**; however, the county reduced over $3.7 million in operating reductions. The loss of federal/state and public service equalization revenue challenges our ability to meet the needs of an organization serving over 550,000 residents.

Therefore, due to the General Assembly's action, I have included revisions to the recommended budget, with the revised budget totaling **$851,800,000**, a reduction of **$83.7 million**. This revised budget is based on a tax rate of **73.05 cents**. This will have a significant service level impact on our K-12 education system, our community college, and our own county operations. To achieve this level of reduction, I have used the following considerations in developing a revised recommended budget:

- Limited new funding for Guilford County Schools, including support for safety and security enhancements.
- Revised funding strategy for the school capital debt service plan.
- Minimal adjustments to prior year tax rates for rural fire districts, to maintain FY2026 Adopted revenue totals.
- Reduced debt service for GTCC.

We remain committed to being good stewards of public resources and to making decisions that are not only necessary, but reasonable and responsible.

General Fund Revenue Forecast



	FY 2026 Adopted	FY2027 Recommended Budget	FY2027 Moratorium Budget	vs FY 2026 Adopted ($)	vs FY 2026 Adopted (%)
Property Tax	542,425,000	643,777,000	551,061,000	8,636,000	1.6%
Sales Tax	102,750,000	102,750,000	102,750,000	-	0.0%
Federal & State Funds	93,884,000	94,126,000	93,264,473	(619,527)	(0.7%)
User Charges	54,100,000	53,970,000	53,889,789	(210,211)	(0.4%)
Transfers	583,824	-	1,883,354	1,299,530	222.6%
Other Revenues	22,580,000	24,792,000	23,340,261	760,261	3.4%
Total Revenue	**$816,322,824**	**$919,415,000**	**$826,188,877**	**$9,866,053**	**1.2%**
Fund Balance by Type					
General County Operations	$17,868,162	10,000,000	17,868,000	(162)	0.0%
Honor School Capital	3,900,000	-	-	(3,900,000)	(100.0%)
Restricted/ Assigned	9,177,838	6,040,000	7,743,123	(1,434,715)	(15.6%)
Total	**$847,268,824**	**$935,455,000**	**$851,800,000**	**$4,531,176**	**0.5%**

Note: *The $3.9 million in Honor School Capital funding was added to Guilford County Schools' operating expense by the BoCC for the FY2026 Adopted Budget, using a one-time revenue source (page 31 of FY2026 Adopted Budget). This budget maintains the funding for Guilford County Schools, but shifts the revenue to a recurring revenue source, including $1.3 million of investment earnings on Honor School Capital committed fund balance.*

Property Tax

Property tax is the county's primary revenue source, making up 65% of the General Fund budget. The moratorium budget assumes 2.2% growth in property tax revenues ($11.2 million) and a 4% growth on motor vehicle values ($1.8 million) for a total growth of $13.0 million in property tax revenues. However, due to public service equalization, the county is projected to lose **$4.37 million** in property tax revenues.

What is equalization? Counties are required to revalue most real property at least once every eight years. Public Service Company (PSC) property (such as that owned by companies providing or operating electricity, gas, railroads, etc.) is treated differently. Instead of being revalued by county assessors on the same cycle as other properties, PSC property is revalued every year by the Department of Revenue. Because of that, PSC property values usually stay close to current market value. PSC property is generally treated as having a sale to assessment ratio of 100% because it is updated every year. Non-PSC property is usually closest to 100% right after a countywide revaluation. As more years pass, the ratio may move farther away from 100% as the real estate market changes. "Equalization" means PSC property is adjusted so that it is taxed in proportion to the county's Sales Assessment Ratio, rather than being taxed at 100% of its annually updated value. If a county's ratio falls below 90% in either the reappraisal year, fourth year, or seventh year since the last appraisal, it faces mandatory equalization. For example, if a county's ratio is 50%, then only 50% of the eligible PSC property value in that county would be subject to tax. That would reduce the amount of local revenue the county receives from PSC property.

The revenue loss associated with equalization would lower the growth of $13 million to $8.6 million. ***SB 474 would hold the county and fire districts harmless on equalization. This bill is currently under consideration with the General Assembly. If passed, revenues will be added at a future date.***

Fiscal Year		Tax Rate	Taxable Real Property	Personal Property	Public Service	Total Assessed Value	% Change of AV
2017		75.50	38,131,768,965	8,873,395,357	1,251,027,428	48,256,191,750	
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		73.05	57,821,737,749	11,556,900,000	1,694,500,000	71,073,137,749	2.8%
2025		73.05	58,579,863,007	12,882,941,525	1,917,546,177	73,380,350,709	3.2%
2026	P	73.05	59,906,700,000	12,881,900,000	1,918,700,000	74,707,300,000	1.8%
2027	M	73.05	61,434,300,000	13,156,850,000	1,343,100,000	75,934,250,000	1.6%

R = Revaluation P = Projected M = Moratorium

Estimated Property Tax Revenues: $547,785,000
100% Tax Levy: $554,519,000

= 98.79% collection rate

This calculation also factors in the 1% early-payment discount for property taxes paid before September 1, commonly by August 31. Due to the impacts of the moratorium and N.C.G.S. § 105-360(c), which requires a county that establishes or modifies a prepayment discount schedule to adopt the applicable resolution or ordinance by May 1, obtain Department of Revenue approval, and publish the schedule, the county cannot adjust the discount period. The county projects notices to be issued by August 15, instead of the planned date of July 10 due to the moratorium. The delay may prevent residents from paying in time to receive the 1% discount, gross property tax collections would be approximately $3.8 million higher than under the discounted-payment assumption.

Sales Tax

Sales Tax is the second largest source of revenue, representing 12% of the budget. The moratorium budget recommendation **does not change the sales tax estimate.** This assumes $102.75 million, a 0% growth over the prior adopted budget, but a 3.5% growth over current year end projection.

Federal Funding, Policy Changes and Loss of Revenue

Guilford County also receives funding from federal and state governments, making up 11% of the budget. The federal government partially funds programs including Medicaid Administration, Women, Infants, and Children (WIC) client services, Food and Nutrition Services, and energy assistance. Increasingly, these services are being impacted by shifts in responsibility from the federal government to local governments, often through cost burdens and unfunded mandates. Recent federal changes (H.R.1-119th Congress (2025-26), previously known as the One Big Beautiful Bill, have increased the mandated requirements on county governments including recertifications every six months, rather than annually, for safety net services, without revenue to offset the impact of the additional work. Additionally, the federal government reduced the reimbursement rate for Food and Nutrition Services from 50% to 25%, resulting in a **$3.1 million** unfunded mandate revenue loss for Guilford County. Due to the impact of prior year funded positions and the prior year merit, there will be an increase in certain programs based on the proportional reimbursement percent. **In total, federal/state revenues will decrease by $0.6 million from the prior year.** This budget does not increase staffing to address the federal mandates as projections in declining safety net program participation and state supported technology enhancements in automation are projected to address future workflow demands. Leadership will carefully monitor staff needs in the upcoming year.

Transfer from Other Funds - Utilization of ARPA Funding:
The County has $5.9 million of ARPA investment earnings and $1.5 million of remaining ARPA enabled funding available for appropriation. I recommend using these funds to address key strategic priorities. These allocations would move to county funding in FY2028.

General Fund

- Continuation funding for the DSS/FJC positions and food security positions ($554,240)
- $736,041 to continue the Family Connects maternity care management program
- $593,073 for county operations

ARPA Enabled Fund

- Eviction Mediation Program ($442,954) utilizing available ARPA Enabled funding.

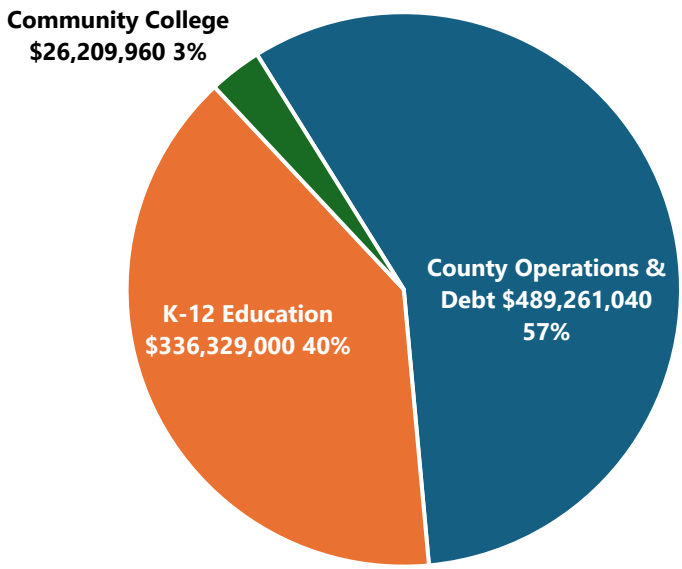
County Building Construction Fund

- $2,000,000 to begin funding an ERP replacement for the Human Resources system
- Funding to replace end-of-life computers, servers, and switches remains in the recommended budget at a reduced amount ($1,269,127) as well as replacing end-of-life body camera equipment ($800,000)

Fund Balance Management & Preservation
Disciplined financial planning and long-term fiscal sustainability require the county to maintain adequate reserves. The County has historically sought to maintain 8% of unassigned fund balance based on the subsequent year budget. Due to uncertainty at the state level, including a proposed constitutional amendment and associated bills to limit the amount by which property taxes can increase, or require a voter referendum to increase the tax rate, the moratorium budget recommendation seeks to not increase the amount of appropriated fund balance to preserve the county's ability to fund critical county expenses utilizing one-time fund balance appropriations. The revised recommendation maintains prior year appropriated fund balance used to support recurring operations at **$17.8 million**. Fund balance appropriations would include:

- **$17,868,000** to support general County operations, which is the same allocation as the FY2026 adopted budget
- **$7,438,844** in Medicaid Maximization funds to offset Public Health clinic expenses, including Dental, Family Planning, Maternity, and Refugee clinics.
- **$113,013** in Law Enforcement restricted Federal Forfeiture Funds and Unauthorized Substance Abuse Tax Funds, as well as donations for the Explorer Post program
- **$153,497** in Register of Deeds (ROD) Automation funds to offset office space renovations. These funds are generated from a state-mandated portion of ROD fees
- **$23,071** in restricted Social Services funds
- **$14,698** in prior year grant awards in Public Health, Solid Waste White Goods, and Animal Services Have a Heart

Overview of General Fund Budget:



General Fund Expenses by Category

Category	FY2026 Adopted	FY2027 Recommended Budget	FY2027 Moratorium Budget	vs FY 2026 Adopted ($)	vs FY 2026 Adopted (%)
County	**$482,801,624**	**$512,487,800**	**$489,261,040**	**$6,459,416**	**1.3%**
Personnel	310,854,277	323,150,000	319,100,571	8,246,294	2.7%
Operating	114,536,742	117,428,971	113,746,083	(790,659)	(0.7%)
Human Services Assistance	27,687,000	29,015,000	29,346,000	1,659,000	6.0%
Transfer to Other Funds	26,202,800	40,887,429	25,096,386	(1,106,414)	(4.2%)
Capital Outlay	3,520,805	2,006,400	1,972,000	(1,548,805)	(44.0%)
K-12 Education	**334,529,000**	**393,029,000**	**336,329,000**	**1,800,000**	**0.5%**
Operating	282,506,000	301,206,000	284,306,000	1,800,000	0.6%
Capital	-	6,300,000	-	-	0.0%
Debt & Debt Leveling	52,023,000	85,523,000	52,023,000	-	0.0%
Community College	**29,938,200**	**29,938,200**	**26,209,960**	**(3,728,240)**	**(12.5%)**
Operating	19,728,000	21,275,000	19,728,000	-	0.0%
Capital	-	1,200,000	-	-	100.0%
Debt & Debt Leveling	10,210,200	7,463,200	6,481,960	(3,728,240)	(36.5%)
	$847,268,824	**$935,455,000**	**$851,800,000**	**$4,531,176**	**0.5%**

County Operations:

To comply with the state mandate on a property tax moratorium, I recommend reducing **$23.2 million** from my recommended budget in general fund county operations. The moratorium budget represents a $6.4 million increase from the prior year adopted, or a 1.3% increase.

I recommend a one-year discontinuation of the compensation maintenance program, which was anticipated to address positions in public safety and health services that are lagging behind the market rate. This will result in an anticipated **$2.0 million** in reductions. Key job classifications not receiving compensation maintenance for FY27 include:

- Phase 1: Positions dispatched by GM911, including: EMS Lead Logistics Technicians, EMT Basic and Advanced, Firefighter II and Fire Captains, Animal Control, and Juvenile Detention
- Phase 2: Positions within Health and Human Services including nursing positions

I recommend maintaining a performance-based merit program of 3% effective the first full pay period in March 2027 ($2.3 million county funds). Guilford County strives to be an organization of choice, providing high quality services both effectively and efficiently. County team members work each day to continually improve service delivery, remove antiquated practices, and support advancing the livability of our residents.

Seven (7) essential new positions remain; however, 20 General Fund positions are eliminated from the recommended budget. The budget uses ARPA Investment Earnings to continue eight (8) DSS/FJC positions and two (2) Food Security Positions.

Positions remaining in the budget include:

- Two (2) HR benefit specialists ($182,808 county funds)
- One (1) jail medical services coordinator ($83,565 county funds)
- Two (2) county attorney positions ($292,936 county funds)
- One (1) childcare subsidy position ($0 county funds)
- One (1) IT Technical Support Specialist ($0 county funds)

Positions removed include:

- Two (2) paralegal positions in Social Services ($80,322)
- Two (2) Eligibility Caseworkers in Social Services - Adult Medicaid ($65,462)
- Two (2) Social Workers in Social Services - Adult Placement ($76,093)
- Two (2) Social Workers in Social Services – Guardianship ($84,845)
- Three (3) environmental health positions ($262,482)
- One (1) code compliance position and associated non-mandated program (Residential Code Compliance) expenses ($238,014)
- One (1) clean energy position and associated expenses (Clean Energy Audit) ($172,166)
- Two (2) parks ground maintenance technicians ($113,967)
- Two (2) grant specialists ($20,478)

- Reduced from four (4) to two (2) county attorney positions ($292,936 county funds)

This will result in a $1.9 million reduction, with a **$1.4 million** reduction in county funds.

Additional county reductions include:

- Sustain the county's debt service transfer in the amount of $14.1 million, which is a reduction of $9.6 million from the recommended budget. The Capital Improvement Plan (CIP) can support up to $75 million within that debt service transfer, including:
    - Parks Deferred Capital - $15 million
    - Women and Children's Center - $10 million
    - Greensboro Courthouse - $1.5 million
    - Deferred County Capital - $48.5 million
- Maintaining a $23,000 increase to libraries based on adjusting population figures based on the prior year rate of $5.50 per resident. The goal to increase the rate to $6.00 per resident is not budgeted, resulting in a reduction of $221,913.
- A $1.0 million reduction for street outreach and emergency sheltering
- A $75,000 reduction in additional programming support for the Age Friendly Initiative
- Decreases the allocation for CBOs by $170,000, for a remaining allocation of $1,700,000, to remain aligned with the policy target of 0.2% of the General Fund Budget.

What county priorities are funded?

- Absorbs the full year impact of FY 2026 merit adjustments, which were budgeted for 4 months, but require the following fiscal year to absorb the remaining 8-month impact. Additionally, most new positions in FY 2026 were staggered, meaning the positions were partially funded based on the number of months the positions were anticipated to be filled. The anticipated cost of these two items is **$5.6 million**, with **$4.6 million** in County funds.
- Employer contribution rates for the North Carolina Local Government Employee Retirement System will increase by an additional 0.75% for a total of 15.10% for general employees and an additional 1% for a total of 17.10% for sworn law enforcement positions. Over the last few years, the State has increased the County's contribution by over 8%. The anticipated impact in FY 2027 is **$9 million**, or $0.8 million less expected reimbursement, to fund state-mandated increases in the County's retirement contribution.
- Additional **$230,000** transfer to the Tax Revaluation Fund to support implementing the moratorium.
- This recommendation includes additional funding to sustain existing core county operations including:
    - Jail medical services within the Sheriff's Office for when residents of detention centers require third-party medical treatment ($925,000).
    - Economic development incentive grants, which are a result of investments made by companies resulting in growth in property tax revenues ($468,666).

- Projected increases in the cost of janitorial, routine maintenance, utilities/fuel utilization ($632,202)
- Juvenile detention out-of-County bed stays costs juveniles 16+ associated with legislative changes included in the Raise the Age bill ($500,000).
- Maintains a $1.0 million increase for room and board expenses based on foster youth entrance and exit trends.
- Maintains a $1.8 million transfer for public safety radio replacement financing.

- Reallocating a $1 million transfer to fund capital improvements to fund a lease for probation and parole ($1 million)
- Sustain the current financial management system but prioritize replacement of the human resources management system based on the end-of-life cycle of FY2029. This will result in a $1 million reduction. The $2 million will be funded from ARPA investment earnings.
- Utilizing ARPA investment earnings to fund replacing end of life computers, servers, and switches ($1.3 million), as well as replacing end of life body camera equipment ($0.8 million).

K-12 Education:

Over the past nine (9) months, staff from Guilford County Schools and the County have collaborated to develop a responsible, multi-year funding plan. Since the presentation of the Manager's proposed budget, the General Assembly adopted SB 889, which significantly impacts the proposed budget. SB 889 prevents property values assessed in connection with the County's 2026 revaluation from taking effect. Instead, it requires that the County continue using previously assessed values. Due to the major reduction in the tax base that this causes, I recommend recalibrating the developed multi-year plan. These new financial constraints imposed by the State necessitate reducing $56.7 million from the Guilford County Schools' allocation in the recommended budget.

The budget adds **$1.8 million** in recurring funding for safety and security enhancements, including scanners, cameras, and equipment leases. Local current expenses would total $284,306,000.

Recommended reductions include:

- Reducing **$7.9 million** for local current operating expenses
- Reducing the **$9 million** annual allocation to fund a five-year phased pay plan for classified staff. This would result in no additional funding in FY2027 to support classified staff. The North Carolina General Assembly proposed budget framework projects a 3% increase for classified staff.
- Reducing **$5 million** in recurring funding to support a 1:1 technology program
- Reducing **$1.3 million** in recurring funding to support non-bond eligible capital needs
- Reducing **$33.5 million** in funding to prepare for upcoming debt service obligations. $52 million remains budgeted in FY27, which includes $4.75 million of lottery proceeds and $47.27 million of county funding. This allocation would meet existing annual debt service

obligation in the amount of $31.8 million and support $15.4 million in honor school capital allocation for future debt service peaks in an effort to reduce the need to leverage the tax rate in future budget cycles. The Board will need to identify an additional $35 million in FY2028 to sustain the $2 billion bond program.

Five Year Funding Plan – Guilford County Schools

	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029	Fiscal Year 2030	Fiscal Year 2031
Operating Baseline	282,506,000	284,306,000	315,206,000	326,814,000	338,811,000
Continuation Budget	-	7,900,000	8,208,000	8,528,000	8,861,000
Classified Employee Pay	-	3,000,000	3,000,000	3,000,000	3,000,000
Teacher Pay – Article 46	-	20,000,000	400,000	408,000	416,000
Safety & Security	1,800,000	-	-	61,000	75,000
Local Current Expense	284,306,000	315,206,000	326,814,000	338,811,000	351,163,000
Year-Over-Year Increase	1,800,000	30,900,000	11,608,000	11,997,000	12,352,000
Annual Capital Allocation					
Technology Replacement	-	5,000,000	5,000,000	5,000,000	5,000,000
GCS Capital - Equipment	-	1,300,000	1,300,000	1,300,000	1,300,000
Total Expense	**$284,306,000**	**$321,506,000**	**$333,114,000**	**$345,111,000**	**$357,463,000**
Year-Over-Year Increase	**$1,800,000**	**$37,200,000**	**$11,608,000**	**$11,997,000**	**$12,352,000**
Year-Over-Year % Change	**0.64%**	**13.08%**	**3.61%**	**3.60%**	**3.58%**
Debt Service	**$96,869,743**	**$126,028,046**	**$133,612,029**	**$124,442,154**	**$164,658,027**

Community College:

Over the past six (6) months, staff from Guilford Technical Community College and the County have been meeting to develop a responsible multi-year funding plan to provide predictability and address the needs of the community college and align with workforce development demands. To comply with the state mandate on a property tax moratorium, I recommend reducing $3.7 million from my recommended budget to support the community college, including:

- Maintaining FY26 adopted amount for local current operating expenses of $19,728,000
- Reducing **$1.5 million** for local operating expenses
- Reducing **$1.2 million** for local capital outlay
- Reducing **$0.98 million** for debt service

To support demands from economic development and align with desired matching funding from the state, I recommend moving forward with the $30.0 million debt issuance in FY 2030 to address Aviation Building 2.

The following projects are deferred until future funding is identified:

- $16.5 million for High Point - Health Sciences Building
- $5.0 million for High Point - Skilled Trades Center
- $1.9 million for Center for Advanced Manufacturing (CADM) Renovation
- $4.0 million for BioProcess Manufacturing Technology (CADM) Renovation

Year	Operating Budget	Capital Budget	College Debt Repayment	Total School Support	Debt Financing Approved
FY 2018	$15,150,000	$1,500,000	$11,010,770	$27,660,770	-
FY 2019	16,150,000	1,500,000	9,974,333	27,624,333	-
FY 2020	16,650,000	1,000,000	9,805,367	27,455,367	-
FY 2021	17,100,000	550,000	9,293,645	26,943,645	-
FY 2022	17,507,500	1,550,000	9,606,204	28,663,704	-
FY 2023	18,107,500	1,550,000	10,203,991	29,861,491	-
FY 2024	18,607,500	1,550,000	10,266,968	30,424,468	-
FY 2025	19,028,000	-	10,235,015	29,263,015	-
FY 2026	19,728,000	1,550,000*	10,402,603	31,680,603	11,100,000
FY 2027	$19,728,000	-	$6,481,960	$26,209,960	$30,000,000

Overview of General Fund By Function/Department:

Department	Recommended Budget	Moratorium Budget	Adjustment
K-12 Education	393,029,000	336,329,000	(56,700,000)
Operating	301,206,000	284,306,000	(16,900,000)
Debt & Debt Leveling	85,523,000	52,023,000	(33,500,000)
Capital	6,300,000	-	(6,300,000)
Community College	29,938,200	26,209,960	(3,728,240)
Operating	21,275,000	19,728,000	(1,547,000)
Debt	7,463,200	6,481,960	(981,240)
Capital	1,200,000	-	(1,200,000)
HHS: Social Services	108,630,037	107,292,665	(1,337,372)
Sheriff's Office	100,949,901	98,969,713	(1,980,188)
HHS: Public Health	56,511,149	55,868,901	(642,248)
Emergency Services	48,520,950	48,260,589	(260,361)
County Debt	33,946,097	23,519,439	(10,426,658)
Info. Technology	23,300,448	18,808,778	(4,491,670)
General Services (Facilities)	14,668,195	14,609,851	(58,344)
Behavioral Health	11,089,582	10,936,702	(152,880)
Tax	9,890,075	10,070,374	180,299
HR - Retiree Benefits	9,200,000	9,200,000	-
Child Support	8,850,107	8,780,306	(69,801)
Parks and Recreation	6,488,470	6,361,732	(126,738)
County Attorney	6,317,265	6,027,260	(290,005)
Animal Services	6,314,019	6,274,401	(39,618)
Economic Dev. & Assist.	5,949,203	5,363,876	(585,327)
Planning and Dev.	5,614,800	5,434,647	(180,153)
Security	5,476,523	5,432,464	(44,059)
Juvenile Detention	5,373,794	5,346,580	(27,214)
Finance	5,291,526	5,263,255	(28,271)
Human Resources	4,539,326	4,538,372	(954)
County Administration	4,215,244	4,086,495	(128,749)
Elections	4,040,421	4,027,241	(13,180)
Inspections	4,004,632	3,742,750	(261,882)
Budget (CBOs)	3,506,913	3,181,832	(325,081)
Register of Deeds	3,317,928	3,295,319	(22,609)
Homeless Services	2,889,518	1,439,578	(1,449,940)
Libraries	2,662,944	2,441,031	(221,913)
Family Justice Center	1,858,185	1,843,144	(15,041)
Clerk to the Board	1,700,679	1,693,771	(6,908)
Court Services	1,407,703	1,397,164	(10,539)
Small Business and Entrep.	1,295,411	1,285,877	(9,534)
Cooperative Extension	1,254,339	1,179,542	(74,797)
Communications	1,220,425	1,211,592	(8,833)
Internal Audit	1,117,535	1,108,295	(9,240)
Veteran Services	634,522	634,417	(105)
HHS Administration	439,934	333,087	(106,847)
Total	**$935,455,000**	**$851,800,000**	**($83,655,000)**

Overview of Reductions:

- Reductions in K-12 Education previously discussed including for local current operating expenses, a five-year phased pay plan for classified staff, technology program, non-bond eligible capital needs, and preparing for upcoming debt service obligations.
- Reductions in Community College were previously discussed, including operating expenses, capital outlay, and debt service.
- Reductions to County Operations include:
    - 46% of the reduction is associated with the transfer to debt service to support a capital improvement plan.
    - 23% of the reduction is associated with removing ERP replacement ($3 million), computer, server, and switch replacement ($1.5m), and body camera replacement ($0.8 million). These are recommended to be funded with ARPA investment earnings. Included in the County Building Construction Fund.
    - 9% of the reduction is associated with removing compensation maintenance (2%) which impacts each department.
    - 8% of the reduction is associated with removing twenty (20) new positions that were included in the recommended budget, including associated operating impacts.
    - 6% of the reduction is associated with removing $1 million to support emergency sheltering and street outreach for homeless services and $0.4 million for the Tenant Education, Advocacy, and Mediation Program (TEAM). The TEAM program is recommended to be funded with existing $0.4 million in county funds and $0.4 million in ARPA Enabled funding.
    - 4% of the reduction is associated with shifting the DSS/FJC team and Food Security positions to investment earnings from the Community Development Fund for one (1) year.
    - 4% of the reductions include aligning uncapped incentive grants, identified operating savings, library funding, small area planning, and CBOs to align with the policy.

Overview of All Funds:

Fund	FY2026 Adopted	FY2027 Recommended Budget	FY2027 Moratorium Budget	Reduction in Services
General Fund	$847,268,824	$935,455,000	$851,800,000	(83,655,000)
ARPA Enabled	17,712,187	13,764,406	13,764,406	-
Debt Services Fund	121,731,150	139,515,298	130,282,681	(9,232,617)
DSS Representative Payee	4,000,000	4,000,000	4,000,000	-
Fines and Forfeitures	4,000,000	4,000,000	4,000,000	-
Opioid Funding	2,788,424	3,693,451	3,685,232	(8,219)
Room Occupancy & Tourism Development	10,000,000	10,000,000	10,000,000	-
Tax Revaluation	963,600	625,000	855,000	230,000
Rural Fire Districts	35,225,436	39,912,350	35,523,110	(4,389,240)
County Building Construction	15,909,000	22,124,865	29,211,697	7,086,832
School Capital Outlay	55,550,000	36,900,000	32,000,000	(4,900,000)
Community Development	3,025,824	-	5,952,481	5,952,481
Grants Fund	1,245,638	1,307,186	1,196,442	(110,744)
Total Funds	**$1,119,420,083**	**$1,211,297,556**	**$1,122,271,049**	**($89,026,507)**

- **Debt Service:** Reduction in debt service fund due to reduction in proposed capital improvement plan and associated General Fund Transfer.

- **Tax Revaluation:** Increase in funding associated with additional expenses to implement the property tax moratorium.

- **County Building Construction Fund:**
  - Decrease in funding is associated with maintaining the current ERP financial system and solely focusing on replacing the Human Resources system ($5 million reduction). Project remains $10 million, funded over five (5) years.
  - Increase to reflect setting up the Sheriff's Office body-worn camera lease in a capital project instead of budgeting in the General Fund. This is required based on GASB standards for leased equipment ($13.3 million)
  - Maintains vehicle replacement program $4.5 million.

- **School Capital Outlay:**
  - Decrease in the allocation to Guilford County Schools to support technology and non-bond eligible equipment replacements ($6.3 million).
  - Decrease of $28.6 million of project ordinances for Guilford Technical Community College for capital outlay; however, appropriating $30 million for Aviation Campus Building 2.
  - Includes $2 million of investment earnings to the debt service funds.

- **Community Development:** Increase in allocation to spend down available investment earnings.

  General Fund

  - Continuation funding for the DSS/FJC positions and food security positions ($554,240)
  - $0.7 million to continue the Family Connects maternity care management program
  - $0.6 million for county operations

ARPA Enabled Fund

  - Eviction Mediation Program ($442,954)

County Building Construction Fund

  - $2.0 million to begin funding an ERP replacement for the Human Resources System
  - Funding to replace end-of-life computers, servers, and switches remains in the recommended budget ($1.3 million),
  - Replacing end-of-life body camera equipment ($0.8 million), in addition to $0.4 million of existing funding.

- **Grants Fund:** Anticipated reduction of 1 FTE associated with the DWI grant beginning October 1, 2026.

Rural Fire Departments

Rural Fire departments support residents through both critical fire protection and first response to many emergency medical calls. Fire tax rates include minor proposed tax rate increases for districts impacted by public service equalization associated with SB 889. These rate adjustments will support maintaining those districts at FY2026 adopted funding levels. During quarter one of FY27, staff will evaluate fund balance accrued from the prior fiscal year and release fund balance to associated departments to support identified one-time needs (equipment, capital, etc).

District	FY 2026 Adopted Rate	FY 2026 Adopted	FY 2027 Moratorium	Moratorium vs. FY26	Tax Rate Adjustment	FY2027 Rec. Tax Rate
Alamance FPSD	0.2202	3,513,330	3,498,110	(15,220)	0.0011	0.2213
Central Piedmont FPSD (Prv. PG & Climax)	0.2149	2,521,687	2,525,000	3,313	-	0.2149
Colfax FPSD	0.1359	1,103,000	1,064,000	(39,000)	0.0060	0.1419
Deep River No. 18 FPSD	0.1500	475,768	478,000	2,232	-	0.1500
Fire Prot Service Dist No. 1	0.1500	57,000	57,000	0	-	0.1500
Friedens No. 28 FPSD	0.2667	657,375	662,000	4,625	-	0.2667
Guilford College FPSD	0.1600	220,961	115,000	(105,961)	-	0.1600
Gibsonville FPD	0.0774	15,000	16,000	1,000	-	0.0774
Guil-Rand FPSD	0.1466	310,000	314,000	4,000	-	0.1466
Julian Fire Prot Serv Dist	0.1214	116,000	112,000	(4,000)	0.0052	0.1266
Kimesville FPD	0.1260	193,638	191,000	(2,638)	0.0020	0.1280
McLeansville FPSD	0.1650	2,166,000	2,132,000	(34,000)	0.0031	0.1681
Mt Hope Fire Prot Ser Dist	0.1200	1,609,000	1,606,000	(3,000)	0.0003	0.1203
No. 14 FPSD	0.1200	342,342	347,000	4,658	-	0.1200
Northeast FPSD	0.1777	2,620,362	2,686,000	65,638	-	0.1777
Oak Ridge FPSD	0.1227	3,231,000	3,357,000	126,000	-	0.1227
Pinecroft-Sedgefield FPSD	0.1672	4,270,000	4,225,000	(45,000)	0.0021	0.1693
PTIA FPSD	0.1600	696,072	858,000	161,928	-	0.1600
Rankin No. 13 FPSD	0.1600	2,616,000	2,676,000	60,000	-	0.1600
Southeast FPSD	0.1575	402,000	392,000	(10,000)	0.0048	0.1623
Stokesdale FPD	0.1250	1,819,000	1,869,000	50,000	-	0.1250
Summerfield FPSD	0.1500	4,966,901	4,970,000	3,099	-	0.1500
Whitsett FPSD	0.0927	1,303,000	1,373,000	70,000	-	0.0927
Total		**$35,225,436**	**$35,523,110**	**$297,674**		

Conclusion

In closing, we recognize that many of our residents are feeling real and understandable concern about the rising cost of living, the effects of inflation, and what changes in property taxes mean for their households. These pressures are not abstract; they are part of everyday decisions families are making right now. The General Assembly took unprecedented action to address those concerns by approving a property reappraisal moratorium.

The impact to county, schools, community college, and rural fire departments will be felt immediately and it will take time to recover the associated operational loss. As we look ahead to a potential ballot referendum that will give the General Assembly the ability to cap annual property tax growth, the compounded impact could require the county to rethink service delivery of non-mandated services, reassess local funding for K-12 education, and participation in economic incentive programs. I look forward to revisiting our funding strategies with our public education and community college partners in future budget cycles. Unfortunately, the state is taking significant action to curtail county governments' ability to generate revenue, but they are not reducing the mandates placed on counties to provide statutorily required services.

Despite these challenges, I remain confident in our team's ability to deliver quality services for the residents of Guilford County. ***We will balance what is required, and what is demanded, based on the resources available.***

Victor Isler

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

	EXPENSE	REVENUE	COUNTY $ IMPACT	POSITIONS
Manager's Recommended Budget	**$ 935,455,000**	**$ 935,455,000**	**$ -**	**3,069.75**
General Government				
Due to the enactment of SB 889, the assessed values from the 2026 tax reappraisal is paused until January 1, 2027. This moratorium results in a reduction in property taxes generated.				
Property tax revenue generated based on the revised assessed values at $0.7305.	$ -	$ (92,716,000)	**$ 92,716,000**	-
Transfer from Community Development Fund, from ARPA Investment Earnings, to support general county operations.	$ -	$ 593,073	**$ (593,073)**	-
K-12 Education				
Over the past nine (9) months, staff from Guilford County Schools and the County collaborated to develop a multi-year funding plan. Since the presentation of the Manager's proposed budget on May 7, 2026, the General Assembly enacted SB 889, which requires revisions to the proposed budget. SB 889 prohibits property values assessed in connection with the County's 2026 revaluation from taking effect. Instead, it requires that the County continue using previously assessed values. Due to the major reduction in the tax base that this causes, the developed multi-year plan is revised, necessitating the following reductions.				
Local current operating expenses	$ (7,900,000)	$ -	**$ (7,900,000)**	-
Classified pay plan	$ (9,000,000)	$ -	**$ (9,000,000)**	-
Technology Program	$ (5,000,000)	$ -	**$ (5,000,000)**	-
Non-Bond eligible capital replacement	$ (1,300,000)	$ -	**$ (1,300,000)**	-
Debt Service Leveling plan based on adjusting timing of planned debt issuances	$ (33,500,000)	$ -	**$ (33,500,000)**	-

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

	EXPENSE	REVENUE	COUNTY $ IMPACT	POSITIONS
Move funding for body camera funding to debt service ($400,000) and moved funding to ARPA Investment Earnings ($800,000)	$ (1,200,000)	$ -	**$ (1,200,000)**	-
Information Technology				
ERP Replacement	$ (3,000,000)	$ -	**$ (3,000,000)**	-
Computers, Servers, and Switch Replacements	$ (1,500,000)	$ -	**$ (1,500,000)**	-
Reduction in professional services	$ (74,505)	$ -	**$ (74,505)**	-
Homeless Services				
Street Outreach and Emergency Sheltering	$ (1,000,000)	$ -	**$ (1,000,000)**	-
Additional full year funding for the Tenant Education, Advocacy, and Mediation Program is recommended to be funded out of ARPA Enabled funding.	$ (442,954)	$ -	**$ (442,954)**	-
Budget				
Consulting Services to Develop a Fee Schedule Philosophy	$ (30,000)	$ -	**$ (30,000)**	-
CBO Allocation to align with 0.02% of the General Fund Budget	$ (90,000)	$ -	**$ (90,000)**	-
Reduction of two (2) grant specialists	$ (170,478)	$ (154,965)	**$ (15,513)**	(2.00)
Cooperative Extension				
Continue Food Security Program (2) utilizing ARPA Investment Earnings.	$ -	$ 165,688	**$ (165,688)**	-
Continue the digital literacy program	$ 74,505	$ -	**$ 74,505**	-
Culture - Libraries				
Maintain prior year funding models.	$ (221,913)	$ -	**$ (221,913)**	-

FY2027 Budget **Exhibit A-1**

Changes to Recommended Budget **Staff Changes**

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

FY2027 Budget **Exhibit A-1**

Changes to Recommended Budget **Staff Changes**

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

FY2027 Budget **Exhibit A-1**

Changes to Recommended Budget **Staff Changes**

	EXPENSE	REVENUE	COUNTY $ IMPACT	POSITIONS
Child Support Enforcement				
Alignment of revenues with expenses	$ -	$ (46,674)	**$ 46,674**	
Debt Service				
Adjusted Capital Improvement Plan	$ (10,826,658)	$ -	**$ (10,826,658)**	
Transfer to debt services for body camera replacement program	$ 400,000	$ -	**$ 400,000**	
Behavioral Health				
Reduction in the Cone Health Behavioral Health Services Agreement based on updated contract and operational cost projections	$ (149,316)	$ -	**$ (149,316)**	-
Veteran Services				
Correct CPI reduction for services provided by department	$ 5,600	$ -	**$ 5,600**	-
County Manager's Changes Total	**$ (83,655,000)**	**$ (91,523,000)**	**$ 7,868,000**	**(20.00)**
			Increase in Fund Balance	
Subtotal Including All Changes	**$ 851,800,000**	**$ 843,932,000**	**$ 7,868,000**	**3,049.75**
Manager's Revised General Fund Budget	**$ 851,800,000**	**$ 851,800,000**	**$ -**	**3,049.75**

FY2027 Budget **Exhibit A-2**

Changes to Recommended Budget **Staff Changes**

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

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

Tax Revaluation Fund	EXPENSE	REVENUE	$ IMPACT	POSITIONS
Manager's Recommended Budget (REVISED)	**$ 625,000**	**$ 625,000**	**$ -**	**-**
Increase the transfer from the General Fund to comply with SB 889 for technology and operations.	$ 230,000	$ 230,000	**$ -**	-
County Manager's Changes Total	**$ 230,000**	**$ 230,000**	**$ -**	**-**
Total Including All Changes	**$ 855,000**	**$ 855,000**	**$ -**	**-**

FY2027 Budget **Exhibit A-2**

Changes to Recommended Budget **Staff Changes**

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

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

FY2027 Budget **Exhibit A-2**

Changes to Recommended Budget **Staff Changes**

RURAL FIRE DISTRICT FUND	EXPENSE	REVENUE	$ IMPACT	POSITIONS
Manager's Recommended Budget (REVISED)	**$ 39,912,350**	**$ 39,912,350**	**$ -**	**-**
Alamance FPSD	$ 54	$ 54	$ -	-
Central Piedmont FPSD	$ (44,979)	$ (44,979)	$ -	-
Colfax FPSD	$ (151,000)	$ (151,000)	$ -	-
High Point: Deep River No. 18 FPSD	$ -	$ -	$ -	-
Fire Protection Service Dist. No 1 FPSD	$ (18,000)	$ (18,000)	$ -	-
Friedens No. 28 FPSD	$ (105,000)	$ (105,000)	$ -	-
Gibsonville FPD	$ (3,000)	$ (3,000)	$ -	-
Guil-Rand FPSD	$ 3,000	$ 3,000	$ -	-
Julian FPSD	$ (15,600)	$ (15,600)	$ -	-
Kimesville FPD	$ (27,000)	$ (27,000)	$ -	-
McLeansville FPSD	$ 443,000	$ 443,000	$ -	-
Mt Hope FPSD	$ (221,000)	$ (221,000)	$ -	-
Northeast FPSD	$ 392,056	$ 392,056	$ -	-
Oak Ridge FPSD	$ 61	$ 61	$ -	-
Pinecroft Sedgefield FPSD	$ 202,216	$ 202,216	$ -	-
Rankin No. 13 FPSD	$ 496,000	$ 496,000	$ -	-
Southeast FPSD	$ (49,000)	$ (49,000)	$ -	-
Stokesdale FPD	$ 109,000	$ 109,000	$ -	-
Summerfield FPSD	$ 289,000	$ 289,000	$ -	-
Whitset t FPSD	$ (310,000)	$ (310,000)	$ -	-
Greensboro: Guilford College FPSD *	$ -	$ -	$ -	-
Greensboro: PTIA FPSD*	$ -	$ -	$ -	-
Greensboro District 14 FPSD	$ -	$ -	$ -	-
County Manager's Changes Total	**$ 989,808**	**$ 989,808**	**$ -**	**-**
Total Including All Changes	**40,902,158**	**40,902,158**	**-**	**-**

FY2027 Budget **Exhibit A-2**

Changes to Recommended Budget **Staff Changes**

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

FY2027 Budget **Exhibit B**

Changes to Recommended Budget **BoCC Changes**

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

	EXPENSE	REVENUE	COUNTY $ IMPACT	POSITIONS
Manager's Revised Recommended Budget	**$ 851,800,000**	**$ 851,800,000**	**$ -**	**3,049.75**
General Government				
Tax rate adjustment to $0.7895 per $100 of assessed valuation	$ -	$ 44,280,000	**$ (44,280,000)**	-
K-12 Education				
Local current operating expenses	$ 3,800,000	$ -	**$ 3,800,000**	-
Debt service plan to fund the voter approved $2.0 billion school bond program.	$ 26,900,000	$ -	**$ 26,900,000**	-
Community College				
Funding to support the lease at Union Square for Allied Health Program.	$ 300,000	$ -	**$ 300,000**	-
Funding to support full $57.4 million Capital Improvement Plan	$ 980,000	$ -	**$ 980,000**	-
Funding to support capital outlay	$ 1,000,000	$ -	**$ 1,000,000**	-
Homeless Services				
Additional full year funding for the Tenant Education, Advocacy, and Mediation Program is recommended to be sustained with recurring revenue.	$ 442,954	$ -	**$ 442,954**	-
Information Technology				
Fund the ERP replacement for Human Resources, to fund year 1 of a multi-year plan.	$ 2,000,000	$ -	**$ 2,000,000**	-
Fund replacements of end of life computers, servers, and switches with recurring revenue.	$ 1,173,692	$ -	**$ 1,173,692**	-

FY2027 Budget **Exhibit B**

Changes to Recommended Budget **BoCC Changes**

	EXPENSE	REVENUE	COUNTY $ IMPACT	POSITIONS
Cooperative Extension				
Continue Food Security Program (2) to be sustained with recurring revenue. Decrease transfer from Community Development Fund.	$ -	$ (165,688)	**$ 165,688**	-
Debt Services				
Fund body camera replacements with recurring revenue	$ 800,000	$ -	**$ 800,000**	-
Social Services				
Continue DSS/FJC positions (8) to be sustained with recurring revenue. Decrease transfer from Community Development Fund.	$ -	$ (388,552)	**$ 388,552**	-
Public Health				
Continue Family Connects program to be sustained with recurring revenue. Decrease transfer from Community Development Fund.	$ -	$ (736,041)	**$ 736,041**	-
General Government				
Reduce allocation of ARPA Investment Earnings utilized to balance the budget. Decrease transfer from Community Development Fund.	$ -	$ (593,073)	**$ 593,073**	-
County Manager's Changes Total	**$ 37,396,646**	**$ 42,396,646**	**$ (5,000,000)**	**-**
			Decrease in Fund Balance	
Subtotal Including All Changes	**$ 889,196,646**	**$ 894,196,646**	**$ (5,000,000)**	**3,049.75**
Manager's Revised General Fund Budget	**$ 889,196,646**	**$ 889,196,646**	**$ -**	**3,049.75**

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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

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

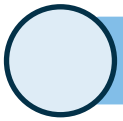

Carolyn Thompson
County Attorney


Ben Chavis
Tax Director


Victor Isler
County Manager


Toy Beeninga
Deputy County Manager


Natalie Craver
Assistant County Manager for Successful People


Vacant
Assistant County Manager for Strong Community


Peter Purcell
Information Technology


Jorge Ortega
Animal Services


Kimberly Slusher
Finance (Interim)


Debra Mack
Behavioral Health


Courtney McFadden
Public Health


Eric Hilton
General Services


Vincent Daugherty
Security


Jaime Joyner
Human Resources


Doug Logan
Juvenile Detention


Sharon Barlow
Social Services


Matthew Crawford
Inspections


Dwight Godwin
Parks and Recreation


Aaron Brown
Budget


Sonya Desai
Family Justice Center


Robert Shelly
Veterans' Services


Jim Albright
Emergency Services


Shaunne Thomas
Small Business and Entrepreneurship (SBED)


Chad Muhlestein
Internal Audit


Rosanne Wiley
Child Support/Court Services


Debbi Rabalais
Homeless Services


Leslie Bell
Planning & Development


Linda McElroy
Communications


Alice Mahood
Integrated Data & Services


Natalie Owens
Cooperative Extension

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Advancing Our Livability

Advancing Our Livability: Strategic Plan Draft



Our County's strategic plan focuses on **livability** – the degree to which people of all ages, abilities, and incomes can experience the opportunity to **live, learn, work, and play** in a desirable and supportive environment that honors the uniqueness of individuals, a vibrant culture, and access to amenities and resources.

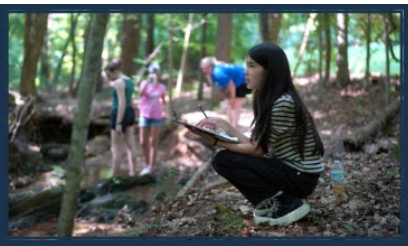
Our drafted plan includes five goals and twenty strategies that will serve as our North Star. We have collected feedback from residents, the Board of County Commissioners, and County staff and are on track to finalize the plan and begin implementation in FY 27.

Advancing Our Livability



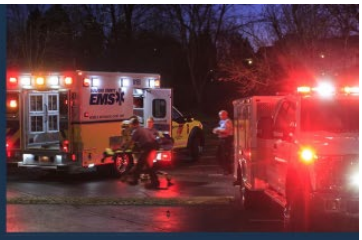
Goal 1: Healthy and Thriving People

Guilford County supports individuals of all ages and families to thrive by ensuring access to high-quality health and human services and by promoting opportunities for physical, mental, and social wellbeing.



Goal 2: Lifelong Success

Guilford County provides learning opportunities for individuals across the childhood and active aging lifespan that supports upward mobility, cultural awareness, and a sustainable economy.



Goal 3: Safe and Resilient Communities

Guilford County intentionally creates a safe, prepared, and resilient community by investing in public safety, emergency response, disaster readiness, and community resilience.



Goal 4: Sustainable and Vibrant Communities

Guilford County promotes intentionally designed, vibrant, and thriving communities through collaboration with partners to advance infrastructure to meet projected growth demands, engaging in planning and development practices that balance environmental, social and economic factors for all residents, and establishing high quality recreational and green space amenities.



Goal 5: Operational Support and Fiscal Sustainability

Guilford County is committed to attracting and retaining a talented County workforce, thereby ensuring operational excellence and responsible fiscal stewardship for the delivery of sustainable, high-quality public services in partnership with the community.

Advancing Our Livability



In Spring 2026, the County hosted six (6) pop-up events and six (6) livability forums to gather resident input. Feedback shows strong alignment between the County's strategic plan draft and residents' lived experiences, while also highlighting opportunities to strengthen services and communicate progress more effectively. Residents emphasized that livability extends beyond infrastructure and includes belonging, trust, safety, and access to opportunity. Insights from resident feedback will inform the final strategic plan.

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Reader's Guide to the Budget

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.

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.

County - Departments - The Guilford County budget is adopted at the department level. This document presents detailed information for each County department, including a summary of expenditures and revenues, staffing levels, and key operational and programmatic information. Department pages provide insight into the services delivered, funding sources, and major budget changes for the fiscal year, along with performance measures and highlights of recent accomplishments where applicable. This structure is intended to provide a clear and transparent view of how resources are allocated and how departments support the County's priorities and deliver services to the community.

County - 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 replacements over the next several fiscal years.

K-12 Education – This section highlights funding commitments to Guilford County Schools.

Community College – This section highlights funding commitments to Guilford Technical Community College.

Capital Improvement Plan - This section includes the Capital Improvement Plan (CIP), including Planned Projects for FY2027 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.

Reader's Guide to the Budget

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.

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.

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.

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.

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

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.

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.

Reader's Guide to the Budget

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.

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Budget Calendar

Month	
October	• County Manager's Office (CMO) & Budget Department staff review preliminary projections, trends, and budget development objectives • FY2027 Budget Kickoff with Department Heads: discussion of fiscal conditions, budget milestones, and collective priorities • Departments begin work on developing base budgets and program enhancement requests.
November	• Work plan/Budget meetings with departments and County Manager's Office • BMS Staff meet with departments to review budget request
December	• Work plan/Budget meetings with departments and County Manager's Office • Continuation budgets and enhancements request due to Budget • Work Session on Strategic Plan and Capital Planning
January	• Board of Commissioners' Retreat • Work Session to discuss Capital Improvement Plan (CIP) and Deferred Maintenance
February	• State revenue estimates received for Health and Human Services • Board of Commissioners' Budget Work Session
March	• Board of Commissioners' Retreat • County Manager meets with fire departments to review tax rate requests
April	• Strategic Plan – Livability Forums and Budget Town Halls (6x) • Guilford County Schools & Guilford Technical Community College Budget Request Work Sessions
May	• *May 15 - Statutory deadline for Board of Education (GCS) and Board of Trustees (GTCC) to submit budget request to Board of Commissioners* • May 7 - Manager presents Recommended Budget at regular Board of Commissioners meeting (§ 159-11) • Board of Commissioners' Budget Work Session
June	• June 4 – Public Hearing on Recommended Budget & Economic Development Allocations (§ 159-12) • June 18 – Board of Commissioners' Budget Work Session • June 25 – Adopt Budget Ordinance (§ 159-13)
July 1	Fiscal Year 2027 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 1st 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. Revenues and expenses shall be budgeted at realistic levels that both avoid shortfalls and accurately reflect expenditure requirements.
6. The County shall avoid funding continuing expenses with one-time revenues.
7. The County will not assume funding responsibility for expired grant funded programs and positions without Board approval.
8. Amendments to the annual budget shall be made in accordance with *Section 10* of the Budget Ordinance.
9. 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 funds 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
1000: General	Primary operating fund for the County. Accounts for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund.	Governmental	General
3000: ARPA Enabled	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
2000: Internal Service	Accounts for the County's risk management services provided to other departments of the County on a cost reimbursement basis.	Proprietary	Internal Service
4500: Room Occupancy & Tourism Development	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
4700: Tax Revaluation	Accounts for expenses for conducting the county's property revaluation process including any revenues dedicated to revaluation.	Governmental	Special Revenue
4730: Fines & Forfeitures	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
4740: DSS Representative Payee	Accounts for funds deposited with the Mental Health and Social Services Departments for the benefit of specified clients being served by the County.	Governmental	Special Revenue
4850: Opioid Settlement	Accounts for funds deposited as part of the national Opioid Settlement. Established in FY2022	Governmental	Special Revenue

Budget by Funds

Fund	Description	Category	Type
4900: Grant Projects	Accounts for projects financed primarily with external grant funds that extend beyond one fiscal year.	Governmental	Special Revenue
4950: 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
5000: 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
5200: 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
6000: 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
7500: 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
8000: 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
9100: 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

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 FY 2026-27 is **$1,190,249,837.**

	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
K-12 Education	**367,029,000**	**-**	**96,869,743**	**-**	**4,000,000**	**-**	**-**	**-**	**-**	**-**	**6,015,625**	**-**	**-**	**(38,636,625)**	**435,277,743**	**-**
Operating	288,106,000	-	-	-	4,000,000	-	-	-	-	-	-	-	-	-	292,106,000	-
Debt & Debt Leveling	78,923,000	-	96,869,743	-	-	-	-	-	-	-	6,015,625	-	-	(38,636,625)	143,171,743	-
Community College	**28,489,960**	**-**	**8,235,213**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**58,400,000**	**-**	**-**	**(8,461,960)**	**86,663,213**	**-**
Operating	20,028,000	-	-	-	-	-	-	-	-	-	-	-	-	-	20,028,000	-
Debt & Debt Leveling	7,461,960	-	8,235,213	-	-	-	-	-	-	-	-	-	-	(7,461,960)	8,235,213	-
Capital	1,000,000	-	-	-	-	-	-	-	-	-	58,400,000	-	-	(1,000,000)	58,400,000	-
County	**493,677,686**	**13,764,406**	**25,177,725**	**4,000,000**	**-**	**3,689,281**	**10,000,000**	**855,000**	**40,902,158**	**104,116,262**	**-**	**-**	**1,196,441**	**(29,070,078)**	**668,308,881**	**65,609,243**
HHS Social Services	107,292,665	-	-	4,000,000	-	-	-	-	-	-	-	-	-	-	111,292,665	-
Law Enforcement	98,939,236	-	-	-	-	-	-	-	-	20,387,705	-	-	904,178	(615,350)	119,615,769	-
HHS Public Health	55,868,901	-	-	-	-	3,384,400	-	-	-	-	-	-	-	-	59,253,301	-
Emergency Services	48,260,589	34,747	-	-	-	304,881	-	-	-	1,665,000	-	-	-	-	50,265,217	-
Rural Fire Districts	-	-	-	-	-	-	-	-	40,902,158	-	-	-	-	-	40,902,158	-
Information Technology	21,907,442	-	-	-	-	-	-	-	-	11,298,557	-	-	-	(3,173,692)	30,032,307	-
County Debt	24,319,439	-	25,177,725	-	-	-	-	-	-	-	-	-	-	(24,319,439)	25,177,725	-
Human Resources	13,738,372	-	-	-	-	-	-	-	-	-	-	-	-		13,738,372	-
General Services (Formerly Facilities)	14,609,851	-	-	-	-	-	-	-	-	45,765,000	-	-	-	-	60,374,851	58,936,675
Behavioral Health	10,936,702	2,410,790	-	-	-	-	-	-	-	-	-	-	-	-	13,347,492	-
Tax	10,060,374	-	-	-	-	-	-	855,000	-	-	-	-	-	(855,000)	10,060,374	-
Child Support Enforcement	8,780,306	-	-	-	-	-	-	-	-	-	-	-	-	-	8,780,306	-
Parks and Recreation	6,361,732	-	-	-	-	-	-	-	-	15,000,000	-	-	-	-	21,361,732	-
County Attorney	6,027,260	-	-	-	-	-	-	-	-	-	-	-	-	-	6,027,260	-
Animal Services	6,274,401	-	-	-	-	-	-	-	-	-	-	-	-	-	6,274,401	6,672,568
Economic Develop & Assistance	5,363,876	-	-	-	-	-	10,000,000	-	-	-	-	-	-	-	15,363,876	-
Security	5,432,464	-	-	-	-	-	-	-	-	-	-	-	-	-	5,432,464	-
Planning and Development	5,434,647	-	-	-	-	-	-	-	-	-	-	-	-	-	5,434,647	-
Juvenile Detention	5,346,580	-	-	-	-	-	-	-	-	-	-	-	-	-	5,346,580	-
Finance	5,263,255	-	-	-	-	-	-	-	-	-	-	-	-	-	5,263,255	-
Elections	4,027,241	-	-	-	-	-	-	-	-	-	-	-	-	-	4,027,241	-
County Administration	4,086,495	8,042,632	-	-	-	-	-	-	-	-	-	-	-	-	12,129,127	-
Inspections	3,742,750	-	-	-	-	-	-	-	-	-	-	-	-	-	3,742,750	-
Budget & Management Services	3,222,832	-	-	-	-	-	-	-	-	-	-	-	-	-	3,222,832	-
Register of Deeds	3,295,319	-	-	-	-	-	-	-	-	-	-	-	-	-	3,295,319	-
Culture - Libraries	2,441,031	-	-	-	-	-	-	-	-	-	-	-	-	-	2,441,031	-
Homeless Services	1,882,532	-	-	-	-	-	-	-	-	-	-	-	-	-	1,882,532	-
Family Justice Center	1,843,144	-	-	-	-	-	-	-	-	-	-	-	292,263	(106,597)	2,028,810	-
Clerk to the Board	1,693,771	-	-	-	-	-	-	-	-	-	-	-	-	-	1,693,771	-
Court Services	1,397,164	-	-	-	-	-	-	-	-	-	-	-	-	-	1,397,164	-
Small Business & Entrep.	1,285,877	-	-	-	-	-	-	-	-	-	-	-	-	-	1,285,877	-
Cooperative Extension	1,254,047	304,750	-	-	-	-	-	-	-	-	-	-	-	-	1,558,797	-
Communications	1,211,592	-	-	-	-	-	-	-	-	-	-	-	-	-	1,211,592	-
Internal Audit	1,108,295	-	-	-	-	-	-	-	-	-	-	-	-	-	1,108,295	-
Veteran Services	634,417	-	-	-	-	-	-	-	-	-	-	-	-	-	634,417	-
HHS Administration	333,087	2,971,487	-	-	-	-	-	-	-	10,000,000	-	-	-	-	13,304,574	-
$ -	$ 889,196,646	$ 13,764,406	$ 130,282,681	$ 4,000,000	$ 4,000,000	$ 3,689,281	$ 10,000,000	$ 855,000	$ 40,902,158	$ 104,116,262	$ 64,415,625	$ -	$ 1,196,441	$ (76,168,663)	$ 1,190,249,837	$ 65,609,243

Guilford County - All Funds

	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
Expense Category																
Education (Operating, Capital, Debt)	349,216,960	-	105,104,956	-	4,000,000	-	-	-	-	-	64,415,625	-	-	(47,098,585)	475,638,956	-
Debt Leveling (Honor School Capital)	46,302,000	-	-	-	-	-	-	-	-	-	-	-	-	-	46,302,000	-
Personnel	319,051,994	1,780,250	-	-	-	472,088	-	3,850	-	-	-	-	1,196,441	-	322,504,623	579,892
Operating	114,224,014	11,984,156	-	-	-	3,192,193	10,000,000	851,150	40,902,158	-	-	-	-	-	181,153,671	65,029,351
Human Services Assistance	29,342,900	-	-	4,000,000	-	25,000	-	-	-	-	-	-	-	-	33,367,900	-
Capital Outlay	1,988,700	-	-	-	-	-	-	-	-	104,116,262	-	-	-	-	106,104,962	-
Transfers to Other Funds	4,750,639	-	-	-	-	-	-	-	-	-	-	-	-	(4,750,639)	-	-
County Debt Service	24,319,439	-	25,177,725	-	-	-	-	-	-	-	-	-	-	(24,319,439)	25,177,725	-
	$ 889,196,646	$ 13,764,406	$ 130,282,681	$ 4,000,000	$ 4,000,000	$ 3,689,281	$ 10,000,000	$ 855,000	$ 40,902,158	$ 104,116,262	$ 64,415,625	$ -	$ 1,196,441	$ (76,168,663)	$ 1,190,249,837	$ 65,609,243
Revenue Sources																
Ad Valorem Taxes	595,341,000	-	-	-	-	-	-	-	35,368,510	-	-	-	-	-	630,709,510	-
Sales Tax	102,750,000	-	31,787,291	-	-	-	-	-	5,533,648	-	-	-	-	-	140,070,939	-
Federal/State Funds	93,264,473	-	2,017,231	4,000,000	-	2,577,492	-	-	-	124,865	-	-	474,494	-	102,458,555	-
User Charges	53,889,789	-	-	-	-	-	-	-	-	-	-	-	-	-	53,889,789	62,841,823
Other Revenues	23,340,261	-	-	-	4,000,000	-	10,000,000	-	-	92,817,705	6,015,625	-	-	-	136,173,591	250,000
Bond Proceeds	-	-	-	-	-	-	-	-	-	-	57,400,000	-	-	-	57,400,000	-
Transfers from Other Funds	-	-	70,418,024	-	-	-	-	855,000	-	3,173,692	1,000,000	-	721,947	(76,168,663)	-	-
Subsequent Year Transfers	-	-	-	-	-	-	-	-	-	8,000,000	-	-	-	-	8,000,000	-
Approp. Fund Balance	20,611,123	13,764,406	26,060,135	-	-	1,111,789	-	-	-	-	-	-	-	-	61,547,453	2,517,420
	$ 889,196,646	$ 13,764,406	$ 130,282,681	$ 4,000,000	$ 4,000,000	$ 3,689,281	$ 10,000,000	$ 855,000	$ 40,902,158	$ 104,116,262	$ 64,415,625	$ -	$ 1,196,441	$ (76,168,663)	$ 1,190,249,837	$ 65,609,243

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.

	Actual FY 2025	Adopted FY 2026	Amended FY 2026	Adopted FY 2027	vs. FY 2026 Adopted $ change	vs. FY 2026 Adopted % change
Expenditures & Other Uses of Funds						
K-12 Education	307,396,830	287,256,000	287,256,000	320,727,000	33,471,000	11.7%
Honor School Capital	-	47,273,000	47,273,000	46,302,000	(971,000)	(2.1%)
Community College	29,038,000	29,938,200	29,938,200	28,489,960	(1,448,240)	(4.8%)
Personnel Services	288,756,321	310,854,277	309,722,305	319,051,994	8,197,717	2.6%
Operating Expenses	98,695,656	114,536,742	124,763,751	114,220,914	(315,828)	(0.3%)
Human Services Assistance	20,540,629	27,687,000	28,361,948	29,346,000	1,659,000	6.0%
Debt Repayment	2,381,056	-	-	-	-	-
Transfer to Other Funds (County)	20,464,337	26,202,800	26,697,202	29,070,078	2,867,278	10.9%
Capital Outlay	6,145,186	3,520,805	3,843,216	1,988,700	(1,532,105)	(43.5%)
Total Expenditures	**$ 773,418,015**	**$ 847,268,824**	**$ 857,855,622**	**$ 889,196,646**	**$ 41,927,822**	**4.9%**
Revenues & Other Sources of Funds						
Property Taxes (current & prior year)	536,543,188	542,425,000	542,425,000	595,341,000	52,916,000	9.8%
Sales Taxes	98,568,479	102,750,000	102,750,000	102,750,000	-	-
Federal & State Funds	80,501,175	93,884,000	94,932,106	93,264,473	(619,527)	(0.7%)
User Charges	55,653,476	54,100,000	54,100,000	53,889,789	(210,211)	(0.4%)
Transfers from Other Funds	0	583,824	583,824	-	(583,824)	-
Other Revenues	38,458,732	22,580,000	22,634,288	23,340,261	760,261	3.4%
Total Revenues	**$ 809,725,050**	**$ 816,322,824**	**$ 817,425,218**	**$ 868,585,523**	**$ 52,262,699**	**6.4%**
Excess (Deficiency) of Sources over Uses	**$ 36,307,035**	**$ (30,946,000)**	**$ (40,430,404)**	**$ (20,611,123)**	**$ (10,334,877)**	
Beginning Fund Balance	$ 334,350,170	$ 367,996,704	$ 367,996,704	$ 327,566,300		
Ending Fund Balance	$ 367,996,704	$ 337,050,704	$ 327,566,300	$ 306,955,177		

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 FY 2025	Adopted FY 2026	Amended FY 2026	Adopted FY 2027	vs. FY 2026 Adopted $ change	vs. FY 2026 Adopted % change
Expenditures & Other Uses of Funds						
Education	89,777,651	98,260,789	109,518,303	105,104,955	6,844,166	7%
County Debt Repayment	19,288,832	23,470,361	20,658,420	25,177,726	1,707,365	7%
Total Expenditures	**$ 109,066,483**	**$ 121,731,150**	**$ 130,176,723**	**$ 130,282,681**	**$ 8,551,531**	**7%**
Revenues & Other Sources of Funds						
Transfers from Other Funds	72,696,212	69,343,700	70,643,700	70,418,024	1,074,324	2%
Federal & State Funds	1,608,699	2,289,304	2,289,304	2,017,231	(272,073)	(12%)
Sales Taxes	30,552,952	31,580,000	31,580,000	31,787,291	207,291	1%
Other Revenues	46,577,055	$14,250,000	$14,250,000	-	(14,250,000)	(100%)
Total Revenues	**$ 151,434,918**	**$ 117,463,004**	**$ 118,763,004**	**$ 104,222,546**	**$ (13,240,458)**	**(11%)**
Excess (Deficiency) of Sources over Uses	**$ 42,368,435**	**$ (4,268,146)**	**$ (11,413,719)**	**$ (26,060,135)**		
Beginning Fund Balance	$ 39,183,724	$ 81,552,159	$ 81,552,159	$ 70,138,440		
Ending Fund Balance	$ 81,552,159	$ 77,284,013	$ 70,138,440	$ 44,078,305		

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

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.

	Actual FY 2025	Adopted FY 2026	Amended FY 2026	Adopted FY 2027	vs. FY 2026 Adopted $ change	vs. FY 2026 Adopted % change
Expenditures & Other Uses of Funds						
Human Services Assistance	2,831,945	4,000,000	4,000,000	4,000,000	-	-
Total Expenditures	**$ 2,831,945**	**$ 4,000,000**	**$ 4,000,000**	**$ 4,000,000**	**$ -**	**-**
Revenues & Other Sources of Funds						
Federal & State Funds	2,880,704	4,000,000	4,000,000	4,000,000	-	-
Total Revenues	**$ 2,880,704**	**$ 4,000,000**	**$ 4,000,000**	**$ 4,000,000**	**$ -**	**-**
Excess (Deficiency) of Sources over Uses	**$ 48,759**	**$ -**	**$ -**	**$ -**		
Beginning Fund Balance	$ 711,713	$ 760,472	$ 760,472	$ 760,472		
Ending Fund Balance	$ 760,472	$ 760,472	$ 760,472	$ 760,472		

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.

	Actual FY 2025	Adopted FY 2026	Amended FY 2026	Adopted FY 2027	vs. FY 2026 Adopted $ change	vs. FY 2026 Adopted % change
Expenditures & Other Uses of Funds						
Operating Expenses	1,884,932	4,000,000	4,000,000	4,000,000	-	-
Total Expenditures	**$ 1,884,932**	**$ 4,000,000**	**$ 4,000,000**	**$ 4,000,000**	**$ -**	**-**
Revenues & Other Sources of Funds						
Other Revenues	1,884,932	4,000,000	4,000,000	4,000,000	-	-
Total Revenues	**$ 1,884,932**	**$ 4,000,000**	**$ 4,000,000**	**$ 4,000,000**	**$ -**	**-**
Excess (Deficiency) of Sources over Uses	**$ -**	**$ -**	**$ -**	**$ -**		
Beginning Fund Balance	$ -	$ -	$ -	$ -		
Ending Fund Balance	$ -	$ -	$ -	$ -		

OPIOID SETTLEMENT FUND

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

	Actual FY 2025	Adopted FY 2026	Amended FY 2026	Adopted FY 2027	vs. FY 2026 Adopted $ change	vs. FY 2026 Adopted % change
Expenditures & Other Uses of Funds						
Personnel Services	163,775	472,714	472,714	472,088	(626)	(0%)
Operating Expenses	2,143,717	2,315,710	3,203,380	3,192,193	876,483	38%
Human Services Assistance	-	-	11,226	25,000	25,000	-
Transfer to Other Funds	4,814,472	-	-	-	-	-
Total Expenditures	**$ 7,121,964**	**$ 2,788,424**	**$ 3,687,320**	**$ 3,689,281**	**$ 900,857**	**32%**
Revenues & Other Sources of Funds						
Federal & State Funds	4,087,715	2,788,424	3,215,485	2,577,492	(210,932)	(8%)
Total Revenues	**$ 4,087,715**	**$ 2,788,424**	**$ 3,215,485**	**$ 2,577,492**	**$ (210,932)**	**(8%)**
Excess (Deficiency) of Sources over Uses	**$ (3,034,249)**	**$ -**	**$ (471,835)**	**$ (1,111,789)**		
Beginning Fund Balance	$ 10,344,722	$ 7,310,473	$ 7,310,473	$ 6,838,638		
Ending Fund Balance	$ 7,310,473	$ 7,310,473	$ 6,838,638	$ 5,726,849		

ROOM OCCUPANCY & TOURISM DEVELOPMENT FUND

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

	Actual FY 2025	Adopted FY 2026	Amended FY 2026	Adopted FY 2027	vs. FY 2026 Adopted $ change	vs. FY 2026 Adopted % change
Expenditures & Other Uses of Funds						
Operating Expenses	9,029,377	10,000,000	10,000,000	10,000,000	-	-
Total Expenditures	**$ 9,029,377**	**$ 10,000,000**	**$ 10,000,000**	**$ 10,000,000**	**$ -**	**-**
Revenues & Other Sources of Funds						
Other Revenues	9,029,377	10,000,000	10,000,000	10,000,000	-	-
Total Revenues	**$ 9,029,377**	**$ 10,000,000**	**$ 10,000,000**	**$ 10,000,000**	**$ -**	**-**
Excess (Deficiency) of Sources over Uses	**$ -**	**$ -**	**$ -**	**$ -**		
Beginning Fund Balance	$ -	$ -	$ -	$ -		
Ending Fund Balance	$ -	$ -	$ -	$ -		

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 FY 2025	Adopted FY 2026	Amended FY 2026	Adopted FY 2027	vs. FY 2026 Adopted $ change	vs. FY 2026 Adopted % change
Expenditures & Other Uses of Funds						
Operating Expenses	35,655,407	35,225,436	35,225,436	40,902,158	5,676,722	16%
Total Expenditures	**$ 35,655,407**	**$ 35,225,436**	**$ 35,225,436**	**$ 40,902,158**	**$ 5,676,722**	**16%**
Revenues & Other Sources of Funds						
Property Taxes (current & prior year)	25,917,092	29,458,273	29,458,273	35,368,510	5,910,237	20%
Sales Taxes	5,890,329	5,767,163	5,767,163	5,533,648	(233,515)	(4%)
Transfers from Other Funds	2,264,349	-	-	-	-	
Other Revenues	2,507	-	-	-	-	-
Total Revenues	**$ 34,074,277**	**$ 35,225,436**	**$ 35,225,436**	**$ 40,902,158**	**$ 5,676,722**	**16%**
Excess (Deficiency) of Sources over Uses	**$ (1,581,130)**	**$ -**	**$ -**	**$ -**		
Beginning Fund Balance	$ 3,533,989	$ 1,952,859	$ 1,952,859	$ 1,952,859		
Ending Fund Balance	$ 1,952,859	$ 1,952,859	$ 1,952,859	$ 1,952,859		

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.

	Actual FY 2025	Adopted FY 2026	Amended FY 2026	Adopted FY 2027	vs. FY 2026 Adopted $ change	vs. FY 2026 Adopted % change
Expenditures & Other Uses of Funds						
Personnel Services	13,159	103,850	103,850	3,850	(100,000)	(96%)
Operating Expenses	393,417	859,750	874,414	851,150	(8,600)	(1%)
Total Expenditures	**$ 406,576**	**$ 963,600**	**$ 978,264**	**$ 855,000**	**$ (108,600)**	**(11%)**
Revenues & Other Sources of Funds						
Transfers from Other Funds	450,000	450,000	450,000	855,000	405,000	90%
Total Revenues	**$ 450,000**	**$ 450,000**	**$ 450,000**	**$ 855,000**	**$ 405,000**	**90%**
Excess (Deficiency) of Sources over Uses	**$ 43,424**	**$ (513,600)**	**$ (528,264)**	**$ -**		
Beginning Fund Balance	$ 456,763	$ 500,187	$ 500,187	$ (28,077)		
Ending Fund Balance	$ 500,187	$ (13,413)	$ (28,077)	$ (28,077)		

Note: FY2026 Funds frozen to end year in positive fund balance position.

Note: No fund balance appropriated in FY2027

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.

	Actual FY 2025	Adopted FY 2026	Amended FY 2026	Adopted FY 2027	vs. FY 2026 Adopted $ change	vs. FY 2026 Adopted % change
Expenditures & Other Uses of Funds						
Personnel Services	737,991	2,678,847	2,678,847	1,778,509	(900,338)	(34%)
Operating Expenses	2,111,177	14,902,581	36,784,204	11,985,897	(2,916,684)	(20%)
Human Services Assistance	1,800	-	-	-	-	
Capital Outlay	35,226	130,759	124,811	-	(130,759)	(100%)
Total Expenditures	**$ 2,886,194**	**$ 17,712,187**	**$ 39,587,862**	**$ 13,764,406**	**$ (3,947,781)**	**(22%)**
Revenues & Other Sources of Funds						
Transfers from Other Funds	225,693	-	-	-	-	
Total Revenues	**$ 225,693**	**$ -**	**$ -**	**$ -**	**$ -**	
Excess (Deficiency) of Sources over Uses	**$ (2,660,501)**	**$ (17,712,187)**	**$ (39,587,862)**	**$ (13,764,406)**		
Committed Fund Balance	$ 17,130,524					

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.

	Actual FY 2025	Adopted FY 2026	Amended FY 2026	Adopted FY 2027	vs. FY 2026 Adopted $ change	vs. FY 2026 Adopted % change
Expenditures & Other Uses of Funds						
Personnel Services	130,875	466,921	366,921	465,779	(1,142)	(0%)
Operating Expenses	55,596,393	61,750,764	67,576,708	66,165,184	4,414,420	7%
Capital Outlay	-	500,000	-	-	-	-
Total Expenditures	**$ 55,727,268**	**$ 62,717,685**	**$ 67,943,629**	**$ 66,630,963**	**$ 3,913,278**	**6%**
Revenues & Other Sources of Funds						
User Charges	52,387,137	60,165,050	64,589,418	62,841,823	2,676,773	4%
Other Revenues	954,266	250,000	250,000	250,000	-	-
Total Revenues	**$ 53,341,403**	**$ 60,415,050**	**$ 64,839,418**	**$ 63,091,823**	**$ 2,676,773**	**4%**
Excess (Deficiency) of Sources over Uses	**$ (2,385,865)**	**$ (2,302,635)**	**$ (3,104,211)**	**$ (3,539,140)**		
Beginning Fund Balance	$ 23,447,620	$ 21,061,755	$ 21,061,755	$ 17,957,544		
Ending Fund Balance	$ 21,061,755	$ 18,759,120	$ 17,957,544	$ 14,418,404		

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 FY 2025	Adopted FY 2026	Amended FY 2026	Adopted FY 2027	vs. FY 2026 Adopted $ change	vs. FY 2026 Adopted % change
Expenditures & Other Uses of Funds						
Transfer to Other Funds		1,550,000	1,550,000	-	(1,550,000)	(100%)
Capital Outlay		14,359,000	18,105,757	104,116,262	89,757,262	625%
Total Expenditures		**$ 15,909,000**	**$ 19,655,757**	**$ 104,116,262**	**$ 88,207,262**	**554%**
Revenues & Other Sources of Funds						
Federal & State Funds		-	-	124,865	124,865	100%
Transfers In		5,942,000	6,618,235	3,173,692	(2,768,308)	(47%)
Subsequent Year Transfers				8,000,000	8,000,000	100%
Other Revenues		7,167,000	9,311,037	92,817,705	85,650,705	1195%
Total Revenues		**$ 13,109,000**	**$ 15,929,272**	**$ 104,116,262**	**$ 91,007,262**	**694%**
Excess (Deficiency) of Sources over Uses		**$ (2,800,000)**	**$ (3,726,485)**	**$ -**		

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 FY 2025	Adopted FY 2026	Amended FY 2026	Adopted FY 2027	vs. FY 2026 Adopted $ change	vs. FY 2026 Adopted % change
Expenditures & Other Uses of Funds						
Transfer to Other Funds		4,000,000	4,000,000	6,015,625	2,015,625	50%
Capital Outlay		1,550,000	1,550,000	58,400,000	56,850,000	3668%
Total Expenditures		**$ 5,550,000**	**$ 5,550,000**	**$ 64,415,625**	**$ 58,865,625**	**1061%**
Revenues & Other Sources of Funds						
Federal & State Funds		-		-	-	-
Transfers In		1,550,000	1,550,000	1,000,000	(550,000)	-
Other Revenues		4,000,000	4,000,000	63,415,625	59,415,625	1485%
Total Revenues		**$ 5,550,000**	**$ 5,550,000**	**$ 64,415,625**	**$ 58,865,625**	**1061%**
Excess (Deficiency) of Sources over Uses		**$ -**	**$ -**	**$ -**		

*Excludes bond proceeds as part of the $2 billion bond program

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 FY 2025	Adopted FY 2026	Amended FY 2026	Adopted FY 2027	vs. FY 2026 Adopted $ change	vs. FY 2026 Adopted % change
Expenditures & Other Uses of Funds						
Personnel		1,245,638	1,441,114	1,196,441	(49,197)	(4%)
Operating		-	571,140	-	-	
Total Expenditures		**$ 1,245,638**	**$ 2,012,254**	**$ 1,196,441**	**$ (49,197)**	**(4%)**
Revenues & Other Sources of Funds						
Federal & State Funds		371,031	942,171	474,494	103,463	28%
Transfers In		874,607	967,583	721,947	(152,660)	(17%)
Other Revenues		-	102,500	-	-	-
Total Revenues		**$ 1,245,638**	**$ 2,012,254**	**$ 1,196,441**	**$ (49,197)**	**(4%)**
Excess (Deficiency) of Sources over Uses		**$ -**	**$ -**	**$ -**		

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 FY 2025	Adopted FY 2026	Amended FY 2026	Adopted FY 2027	vs. FY 2026 Adopted $ change	vs. FY 2026 Adopted % change
Expenditures & Other Uses of Funds						
Transfer to Other Funds		3,025,824	3,025,824	-	(3,025,824)	(100%)
Total Expenditures		**$ 3,025,824**	**$ 3,025,824**	**$ -**	**$ (3,025,824)**	**(100%)**
Revenues & Other Sources of Funds						
Other Revenues		3,025,824	3,025,824	-	(3,025,824)	(100%)
Total Revenues		**$ 3,025,824**	**$ 3,025,824**	**$ -**	**$ (3,025,824)**	**(100%)**
Excess (Deficiency) of Sources over Uses		**$ -**	**$ -**	**$ -**		

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General Fund Summary

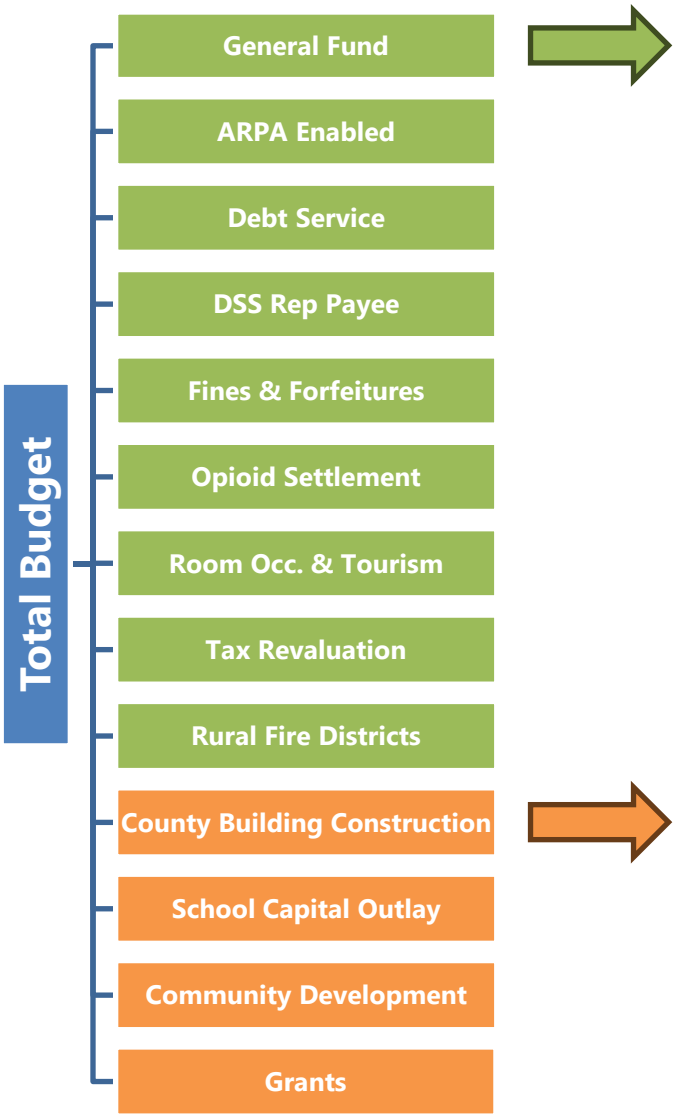
What is the General Fund?

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. This helps the County stay organized, follow legal requirements, and be transparent with how public dollars are used.

$889,196,646

General Fund Budget

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.



The General Fund is the main operating fund for the County, totaling $889,196,646. This is the fund where the County accounts for property tax, most sales tax, and most county staff.

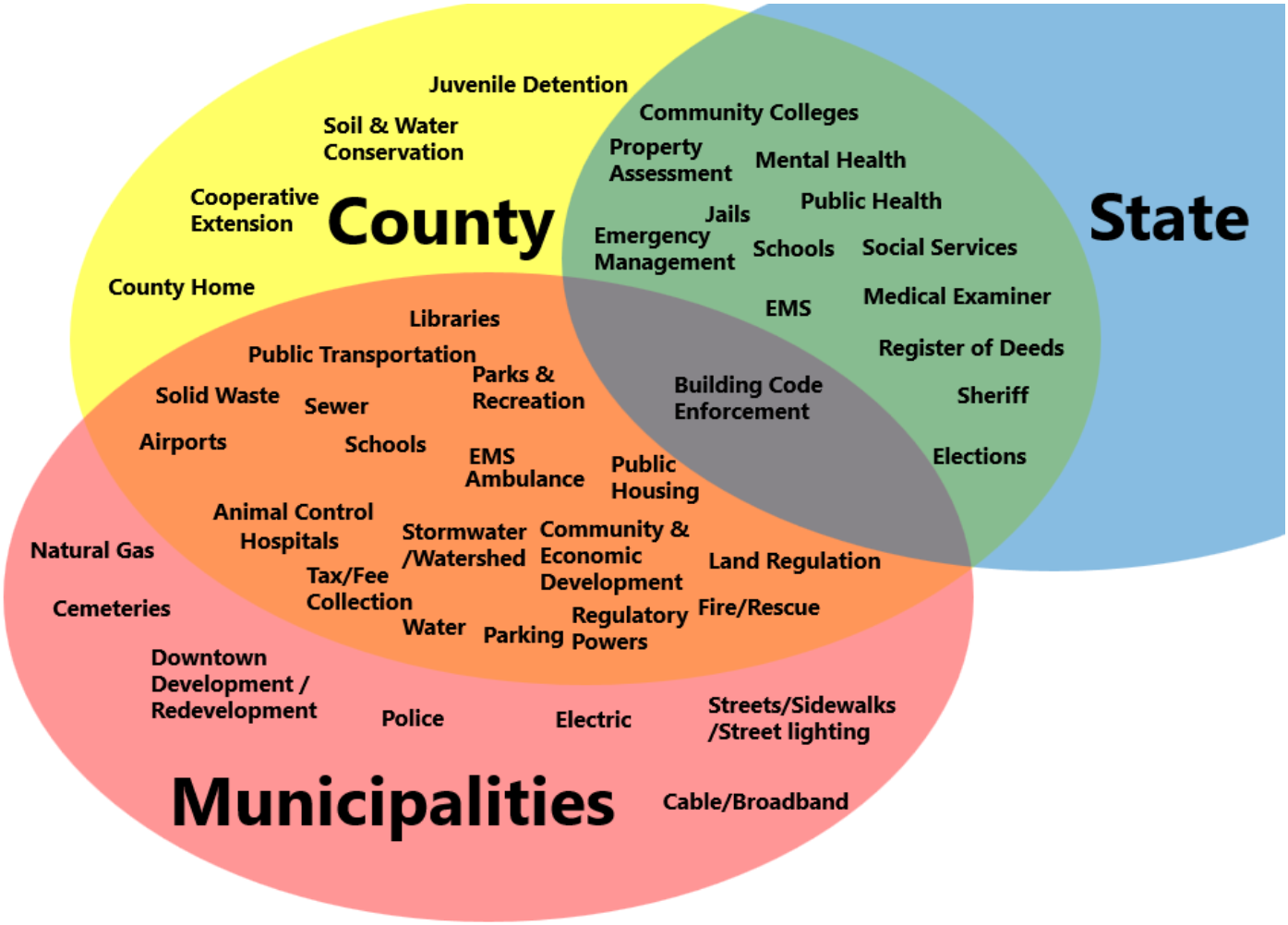
Most of the budget document focuses on the General Fund; however, each fund has a section in the back of the document to explain the fund and any changes.

The "orange boxes" show the "life to date" funds. These account for capital projects or grant projects that meet requirements outlined in North Carolina General Statutes Chapter 159. This is where capital projects for Guilford County Schools is also captured.

General Fund Summary

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.

General Fund Summary

- **Mandated Services**: Services that are required by state or federal law to be provided by the County. While the County must deliver these services, it often has limited control over service levels, standards, or funding requirements, which are largely dictated by external regulations.

- **Non-Mandated – Internal Services**: Services that are not legally required but are considered critical to the effective operation of county government. Without these services, productivity and compliance would be limited.

- **Non-Mandate – Strategic Services**: Services that are not required by law, but are provided to advance the County's long-term goals, priorities, and community outcomes. These services reflect policy choices by leadership to invest in areas that enhance quality of life or organizational excellence.

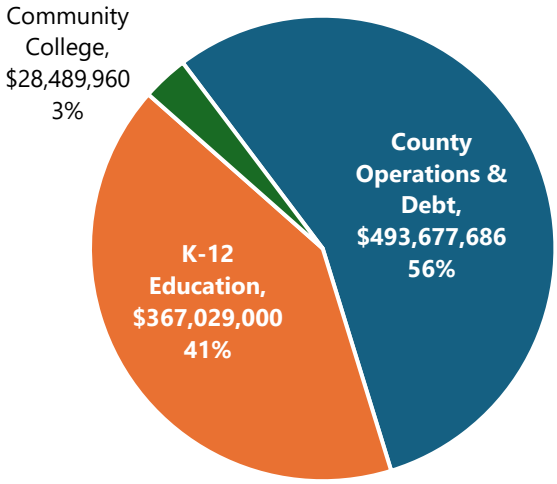
Service Index	Departments (Based on Primary funding)	% of Budget
Mandated	• Guilford County Schools • Board of Elections • Register of Deeds • Social Services • Public Health • Behavioral Health Services (LME/MCO) • Child Support • Clerk to the Board • Guilford Technical Community College • Tax • Sheriff's Office • Emergency Management/EMS • County Administration • County Attorney • Finance/Procurement • Inspections • Planning & Development	**86%**
Non-Mandated – Internal	*Some of these department may provide mandated services.* • Information Technology • Budget and Management • Facilities • Communication • Human Resources • Fleet • Security • Internal Audit	**7%**
Non-Mandated – Strategic	• Cooperative Extension • Court Services • Family Justice Center • Soil and Water • Animal Services • Library Services • Economic Development • Veteran Services • Parks and Recreation	**7%**

The County's Service Index provides a detailed list of county services.

General Fund Summary

Where does the money go?

The county's budget supports three major areas including **K-12 education**, **community college** and **County operations.** County operations, including capital and debt make up 55% of the budget, following by 42% for K-12 Education, and 3% for Guilford Technical Community College.



Total Budget

	Department	FY 2027 Budget	% Budget	$ per capita		Department	FY 2027 Budget	% Budget	$ per capita
	K-12 Education	367,029,000	41.3%	$661		Economic Dev. & Assist.	5,363,876	0.6%	$10
	Operating	288,106,000	32.4%	$519		Planning and Dev.	5,434,647	0.6%	$10
	Debt & Debt Leveling	78,923,000	8.9%	$142		Security	5,432,464	0.6%	$10
	Capital	-	0.0%	$0		Juvenile Detention	5,346,580	0.6%	$10
	Community College	28,489,960	3.2%	$51		Finance	5,263,255	0.6%	$9
	Operating	20,028,000	2.3%	$36		Human Resources	4,538,372	0.5%	$8
	Debt	7,461,960	0.8%	$13		County Administration	4,086,495	0.5%	$7
	Capital	1,000,000	0.1%	$2		Elections	4,027,241	0.5%	$7
	Social Services	107,292,665	12.1%	$193		Inspections	3,742,750	0.4%	$7
	Sheriff's Office	98,939,236	11.1%	$178		Budget & CBOs	3,222,832	0.4%	$6
	Public Health	55,868,901	6.3%	$101		Register of Deeds	3,295,319	0.4%	$6
	Emergency Services	48,260,589	5.4%	$87		Homeless Services	1,882,532	0.2%	$3
	County Debt	24,319,439	2.7%	$44		Libraries	2,441,031	0.3%	$4
	Info. Technology	21,907,442	2.5%	$39		Family Justice Center	1,843,144	0.2%	$3
	General Services	14,609,851	1.6%	$26		Clerk to the Board	1,693,771	0.2%	$3
	Behavioral Health	10,936,702	1.2%	$20		Court Services	1,397,164	0.2%	$3
	Tax	10,060,374	1.1%	$18		Small Business and Entrep.	1,285,877	0.1%	$2
	HR - Retiree Benefits	9,200,000	1.0%	$17		Cooperative Extension	1,254,047	0.1%	$2
	Child Support	8,780,306	1.0%	$16		Communications	1,211,592	0.1%	$2
	Parks and Recreation	6,361,732	0.7%	$11		Internal Audit	1,108,295	0.1%	$2
	County Attorney	6,027,260	0.7%	$11		Veteran Services	634,417	0.1%	$1
	Animal Services	6,274,401	0.7%	$11		HHS Administration	333,087	0.0%	$1
							$889,196,646		**$1,601**

General Fund Summary

Local Funds – Most Flexible Funding (sorted by total budget from prior page)

The Fiscal Year 2026-27 Budget includes $724,339,000 in net County funds, which are locally generated revenue, mostly from property and sales taxes, used to support County programs and services.

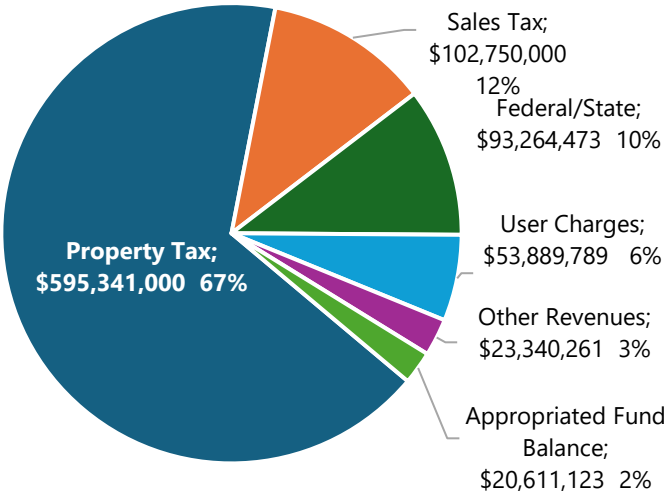
Department	FY 2027 Budget	% Budget	$ per capita	Department	FY 2027 Budget	% Budget	$ per capita
K-12 Education	362,279,000	50%	$652	Economic Dev. & Assist.	5,363,876	1%	$10
Operating	288,106,000	40%	$519	Planning and Dev.	3,649,641	1%	$7
Debt & Debt Leveling	74,173,000	10%	$134	Security	5,405,864	1%	$10
Capital	-	0%	$0	Juvenile Detention	3,049,180	0%	$5
Community College	28,489,960	4%	$51	Finance	5,138,255	1%	$9
Operating	20,028,000	3%	$36	Human Resources	4,538,372	1%	$8
Debt	7,461,960	1%	$13	County Administration	2,796,923	0%	$5
Capital	1,000,000	0%	$2	Elections	4,027,241	1%	$7
Social Services	41,645,157	6%	$75	Inspections	2,092,750	0%	$4
Sheriff's Office	91,806,262	13%	$165	Budget & CBOs	3,222,832	0%	$6
Public Health	26,329,868	4%	$47	Register of Deeds	(3,475,678)	0%	-$6
Emergency Services	21,047,539	3%	$38	Homeless Services	1,559,116	0%	$3
County Debt	24,319,439	3%	$44	Libraries	2,441,031	0%	$4
Info. Technology	21,904,972	3%	$39	Family Justice Center	1,771,844	0%	$3
General Services	13,453,269	2%	$24	Clerk to the Board	1,665,171	0%	$3
Behavioral Health	10,936,702	2%	$20	Court Services	1,397,164	0%	$3
Tax	6,759,463	1%	$12	Small Business and Entrep.	1,285,877	0%	$2
HR - Retiree Benefits	9,200,000	1%	$17	Cooperative Extension	1,206,447	0%	$2
Child Support	-	0%	$0	Communications	1,211,592	0%	$2
Parks and Recreation	4,847,231	1%	$9	Internal Audit	1,108,295	0%	$2
County Attorney	6,003,260	1%	$11	Veteran Services	631,917	0%	$1
Animal Services	4,896,081	1%	$9	HHS Administration	333,087	0%	$1
					$724,339,000		**$1,304**

General Fund Summary

Revenue Summary

Nearly nine (9) of every ten (10) dollars of revenue are generated from just three sources – property taxes (67%), sales taxes (12%), and federal and state funds (10%). 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.

The general county-wide property tax rate for FY 2027 is 78.95 cents 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).



	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Budget	vs FY 2026 Adopted ($)	vs FY 2026 Adopted (%)
Property Tax	536,543,188	542,425,000	542,425,000	595,341,000	52,916,000	10%
Sales Tax	98,568,479	102,750,000	102,750,000	102,750,000	-	0%
Federal & State Funds	80,501,175	93,884,000	94,932,106	93,264,473	(619,527)	(1%)
User Charges	55,653,476	54,100,000	54,100,000	53,889,789	(210,211)	0%
Transfers - Other Funds	-	583,824	583,824	-	(583,824)	(100%)
Other Revenues	38,458,732	22,580,000	22,634,288	23,340,261	760,261	3%
Total Revenue	**$809,725,050**	**$816,322,824**	**$817,425,218**	**$868,585,523**	**$52,262,699**	**6%**
Fund Balance by Type						
General County Operations	-	$17,868,162	18,118,162	12,868,000	(5,000,162)	(28%)
Honor School Capital	-	3,900,000	3,900,000	-	(3,900,000)	(100%)
Restricted/ Assigned	-	9,177,838	9,846,011	7,743,123	(1,434,715)	(16%)
Prior Year/Mid-Year	-	-	8,566,231	-	-	0%
Total	**$742,255,359**	**$847,268,824**	**$857,855,622**	**$889,196,646**	**$41,927,822**	**5%**

General Fund Summary

Property Tax

The property tax is the largest source of funds for Guilford County. FY 2027 property taxes (taxes paid in the year when due) are expected to generate $592.3 million. Another $3.0 million will come from payments made for taxes originally due in prior years or associated interest, for a total of $595.3 million. Each penny of property tax generates about $7.5 million in additional revenue. The budget is based on a general, county-wide property tax rate of **78.95 cents** for every $100 of assessed property valuation.

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 $75.9 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.

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	48,256,191,750	
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		73.05	57,821,737,749	11,556,900,000	1,694,500,000	71,073,137,749	2.8%
2025		73.05	58,579,863,007	12,882,941,525	1,917,546,177	73,380,350,709	3.2%
2026	P	73.05	59,906,700,000	12,881,900,000	1,918,700,000	74,707,300,000	1.8%
2027		78.95	61,434,300,000	13,156,820,000	1,343,100,000	75,934,220,000	1.6%

R: Revaluation **B:** Budget **P:** Projected Actual

Estimating Property Tax Revenues

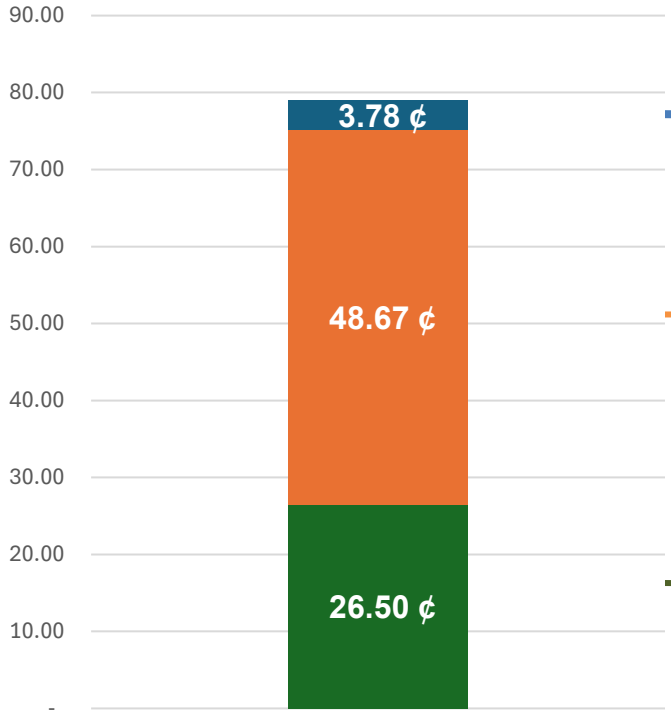
Property tax revenues are based on the assessed value of property in the County, the tax rate set by the Board of Commissioners, and a collection rate that represents the actual percentage of the total tax levy the County can reasonably expect to collect. When estimating property tax revenues, North 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 FY 2025 was 99.4%. The overall collection rate for FY 2026 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.

General Fund Summary

Estimated Property Tax Revenues:	$592,341,000	**= ~98.75%**
100% Tax Levy:	$599,839,000	

This calculation also factors in the 1% early discount if property taxes are paid by August 31. The impact of this policy dial is estimated at $3.5 million.

Tax Rate by Function (showing amount of property tax revenue for each area):



GTCC – $28,489,960

Property tax to support operating, capital, and debt service

K-12 Education – $367,029,000

Property tax to support operating, capital, and debt service

County – $199,822,040

Sales tax and other revenues reduce the county's net county funds

General Fund 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

One alternative to improve revenue diversification is to implement an additional one-quarter cent sales tax, the measure must be approved by voters through a ballot referendum. To support revenue diversification, the Board of County Commissioners and the General Assembly authorized a local bill that revises the referendum language to specify how the funds will be used. Should voters approve the sales tax referendum, teachers would receive an approximately $20 million increase in pay, rural fire districts would receive $5 million to address capital needs and apparatus replacements, Guilford Technical Community College would receive $2.5 million to address capital renewal, and qualifying towns and municipalities would receive $1.4 million.

FY 2027 Projections

Sales tax revenues have slowed over the last three years, while refunds processed for non-profit organizations have exceeded the trend from the previous fiscal years, reducing the revenue received by the county. The FY 2027 budget for sales tax of $102.75 million reflects a 0% increase over the prior year adopted budget and a 3.75% increase over estimated actual receipts for FY 2026. This estimate is in line with peer counties:

- Wake - 4.0%
- Mecklenburg - 4.5%
- Guilford - 3.5% over prior year actuals, 0% over prior year budget
- Durham - 4.0%
- Gaston - 0%
- Forsyth - 0%
- Cumberland - 0%
- Buncombe- 0%

Federal & State Funds

10%

of General Fund Revenue

Federal and state funds represent $93.3 million, or 10% of total revenues in the FY 2027 budget. This represents a decrease of $0.6 million, primarily associated with expected reimbursements for existing County programs. This amount would be $3.1 million higher if not for the impacts for HR1, which resulted in the federal government increasing mandates for processing Food and Nutrition Services applications, but reduced the reimbursement from 50% to 25% of expenses. 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.

General Fund Summary

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 $12 million.

Other Revenues

Other revenues included in the FY 2027 budget total $23.3 million, or 3% of the General Fund budget. This is a $0.8 million increase from the FY 2026 budget primarily associated with utilizing $1.3 million of anticipated investment earnings on the debt leveling set aside (Honor School Capital) to fund non-bond eligible requests for Guilford County Schools

User Charges

6%

of General Fund Revenue

The FY 2027 General Fund budget includes $53.9 million from fees and other charges, or 6% of the total General Fund budget, a decrease of $0.2 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.

The decrease in revenue is primarily associated with a decrease in revenue from the School Resources Program based on an adjustment to accounting practices within the contract, a decrease in federal inmate revenue as the Sheriff's Office has decreased the number of federal inmates from ~40 to ~20, resulting in a decreased reimbursement. Additional revenue loss is budgeted in the Elections Department based on the department not holding municipal elections this cycle, which are reimbursed by cities and towns.

Ambulance fees in Emergency Services are anticipated to grow based on prior trends, additional peak demand units, and renegotiated collection rates with the third-party vendor. 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*, including select fee adjustments to improve cost recovery practices.

General Fund 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. Fund balance plays an important role in maintaining financial stability for the organization. It provides the necessary cash to cover expenditures early in the fiscal year before tax revenues are collected. Additionally, it serves as a financial cushion that can be accessed if unexpected expenses arise or if there are revenue shortfalls during the year. Similar to a savings account, fund balance can also be set aside to build reserves for future large, one-time expenses. Furthermore, it may be used by the Board during the budget process to help fund specific items in the County budget or to address situations where projected revenues do not fully cover planned 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 (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 County 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. Once adopted, the limitation can only be changed or amended with a similar action by the County's Board.
- **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	June 30, 2022	June 30, 2023	June 30, 2024	June 30, 2025
Non-spendable	$750,953	$708,760	$548,037	$444,222
Restricted	$71,064,210	$74,284,837	$85,080,610	$111,274,246
Committed - ARPA	-	-	$41,137,979	$17,130,524
Committed – Honor School Capital	-	$50,000,000	$103,086,727	$158,210,822
Assigned	$31,385,839	$50,390,715	$34,101,547	$22,751,245
Unassigned	$96,232,936	$102,103,823	$70,589,618	$58,185,646
Total	**$199,433,938**	**$277,488,135**	**$334,544,518**	**$367,996,705**
Fund Balance Available (% of Expenditures)	**21%**	**32%**	**37%**	**36%**
Unassigned as % of Subsequent Budget	**12%**	**12%**	**8%**	**7%**

General Fund Summary

FY 2027 Appropriated Fund Balance

The General Fund budget includes a fund balance appropriation (from all sources) of $20.6 million. The amount of fund balance to support general operations was modified from the FY 2026 adopted budget by $5 million to $12.8 million. Other fund balances, which account for the remaining $7.7 million, include restricted funds that can only be used for specific purposes.

The budgeted appropriated fund balance includes:

- **$12,868,000** to support general County operations
- **$7,438,844** to offset Public Health expenses in Medicaid and other program areas
- **$113,013** in Law Enforcement restricted Federal Forfeiture Funds and Unauthorized Substance Abuse Tax Funds, as well as donations for the Explorer Post program.
- **$153,497** in Register of Deeds (ROD) Automation funds to offset office space renovations. These funds are generated from a state-mandated portion of ROD fees
- **$23,071** in restricted Social Services funds
- **$14,698** in prior year grant awards for Solid Waste White Goods and Animal Services Have a Heart programs

General Fund Summary

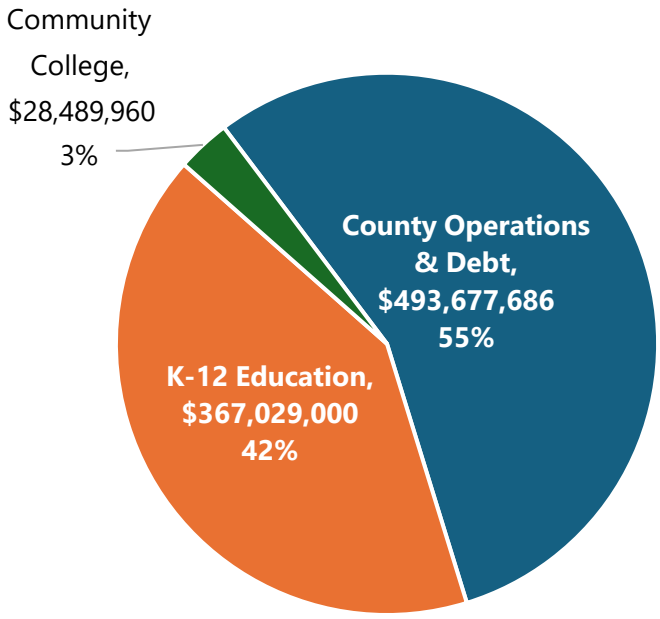
Guilford County Expense by Category

This section provides details on the expense of drivers across major categories.

Education includes operating, capital, and debt service for K-12 education and community college total 45% of the General Fund Budget.

The County's budget, including provision of mandated services such as Social Services, Public Health, Sheriff's Office, and Emergency Services, makes up 55% of the total budget.

Below is a summary of expenses by category. More information on each will be outlined over the following pages.



	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Budget	vs. FY 2026 Adopted ($)	vs FY 2026 Adopted (%)
K-12 Education	307,396,830	334,529,000	334,529,000	367,029,000	32,500,000	10%
Community College	29,038,000	29,938,200	29,938,200	28,489,960	(1,448,240)	(5%)
Personnel	288,756,321	310,854,277	309,722,305	319,051,994	8,197,717	3%
Operating	98,695,656	114,536,742	124,763,751	114,220,914	(315,828)	-
Human Services Assistance	20,540,629	27,687,000	28,361,948	29,346,000	1,659,000	6%
Transfer to Other Funds	20,464,337	26,202,800	26,697,202	29,070,078	2,867,278	11%
Capital Outlay	6,145,186	3,520,805	3,843,216	1,988,700	(1,532,105)	(44%)
Debt Service	2,381,056	-	-	-	-	-
Total Expenditure	**$773,418,015**	**$847,268,824**	**$857,855,622**	**889,196,646**	**41,927,822**	**5%**

General Fund Summary

Personnel Services

Personnel Services represents over 3,000 county employees providing the range of County services. Expenses in this category increased by $8.2 million, or an increase of 2.7% over the FY 2026 Adopted Budget. The primary drivers of this increase include:

- Absorbing the full year impact of FY 2026 merit adjustments, which are budgeted for 4 months, but require the following fiscal year to absorb the remaining 8-month impact. Additionally, most new positions in FY 2026 were staggered, meaning the positions were partially funded based on the number of months the positions were anticipated to be filled. The anticipated cost of these two items is $5.6 million, with $4.6 million in County funds.

- 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 2027. 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 $2.6 million ($2.3 million in county funds less expected reimbursement revenue from non-County sources).

- This budget includes $2.0 million ($1.8 million of County funds) to maintain the County's compensation structure based on the Board's adopted philosophy of the 50th percentile of the market, and the 60th percentile for specific Law Enforcement positions. These funds are anticipated to support compensation adjustments for public safety and human services positions that are lagging the market. The adopted budget offsets these costs by adjusting budgeted lapsed salary savings, requiring continued active management of vacant positions and the County's recruitment approval process. This compensation maintenance is expected to be funded using projected vacant personnel savings accrued during FY 2027.

- Employer contribution rates for the North Carolina Local Government Employee Retirement System will increase by an additional 0.75% for a total of 15.10% for general employees and an additional 1% for a total of 17.10% for sworn law enforcement positions. Over the last few years, the State has increased the County’s contribution by over 8%. The anticipated impact in FY 2027 $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 Social Services, Information Technology, Human Resources, the County Attorney’s Office, and the Sheriff’s Office. Additionally, ten (10) positions previously funded with ARPA funds are transitioning to County funding, including eight (8) DSS/Family Justice Center positions and two (2) Food Security positions. Two vacant ARPA-funded positions and one Jamestown Patrol position were eliminated. Overall, the County's authorized position count increased by a net of five (5) FTEs compared to the FY 2026 final authorized position count.

General Fund Summary

Personnel Summary

The table below shows the number of authorized positions per department and changes in authorized positions.

	FY 2025-26			FY 2026-27			
	Final Full-Time	Final Part-Time	Final FTE	FY27 Position Adj.	Full-time	Part Time	Total FTE
Behavioral Health	8.00	-	8.00	(5.00)	3.00	-	3.00
Child Support	98.82	-	98.82	(0.03)	98.79	-	98.79
Court Services	15.18	-	15.18	0.03	15.21	-	15.21
Family Justice Center	14.00	-	14.00	-	14.00	-	14.00
HHS: Admin	1.3	-	1.3	-	1.30	-	1.30
HHS: Public Health	455.10	-	455.10	(0.20)	454.90	-	454.90
HHS: Social Services	813.60	-	813.60	8.80	822.40	-	822.40
Homeless Services	-	-	-	7.00	7.00	-	7.00
Juvenile Detention	36.00	-	36.00	-	36.00	-	36.00
Veteran Services	6.00	-	6.00	-	6.00	-	6.00
Successful People	**1,448.00**	**-**	**1,448.00**	**10.60**	1,458.60	-	1,458.60
Animal Services	61.00	-	61.00	-	61.00	-	61.00
Coordinated Services	0.10	-	0.10	(0.10)	-	-	-
Cooperative Extension	-	-	-	2.00	2.00	-	2.00
Emergency Services	301.00	2.25	303.25	-	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	32.00	-	32.00	-	32.00	-	32.00
Planning & Development	21.75	-	21.75	11.25	33.00	-	33.00
Security	59.00	-	59.00	5.00	64.00	-	64.00
Soil & Water Conservation	3.00	-	3.00	(3.00)	-	-	-
Solid Waste	8.25	-	8.25	(8.25)	-	-	-
Strong Community	**1,178.10**	**2.25**	**1,180.35**	**6.90**	1,185.00	2.25	1,187.25
County Administration	14.90	-	14.90	(6.90)	8.00	-	8.00
County Attorney	32.00	-	32.00	2.00	34.00	-	34.00
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
General Services (Facilities)	67.00	-	67.00	2.00	69.00	-	69.00
Finance	40.00	-	40.00	-	40.00	-	40.00
Fleet Operations	2.00	-	2.00	(2.00)	-	-	-
Human Resources	30.00	-	30.00	2.00	32.00	-	32.00
Information Technology	59.00	-	59.00	1.40	60.40	-	60.40
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	72.00	-	72.00	-	72.00	-	72.00
Quality Government	**403.90**	**1.50**	**405.40**	**(1.50)**	402.40	1.50	403.90
Total General Fund	**3,030.00**	**3.75**	**3,033.75**	**16.00**	3,046.00	3.75	3,049.75
Other Funds						-	-
Risk Management	3.00	-	3.00	-	3.00	-	3.00
Healthcare	1.00	-	1.00	-	1.00	-	1.00
Total Internal Service Fund	**4.00**	**-**	**4.00**	**-**	**4.00**	**-**	**4.00**
Opioid Settlement Fund	5.00	-	5.00	**-**	5.00	-	5.00
ARPA Enabled Fund	5.00	-	5.00	**-**	5.00	-	5.00
Total Community Development Fund	13.00	-	13.00	(12.00)	1.00	-	1.00
Total Grants/Donation Fund	13.00	-	13.00	**-**	13.00	-	13.00
County Building Construction Fund	-	-	-	1.00	1.00	-	1.00
Total All Departments	**3,070.00**	**3.75**	**3,073.75**	**5.00**	**3,075.00**	**3.75**	**3,078.75**

General Fund Summary

Positions Added in the FY 2026 Budget

Department	Position Name	# FTEs
Grants Fund	CORE Health Alliance Program Manager	1
	FJC Navigator High Point	1
FY 2026 Staffing Adjustments		**2**

General Fund Changes in FY 2027 Budget

These positions represent positions changes included in the FY 2027 Budget. Final position classifications will be determined in collaboration with Human Resources.

Department	Position Name	# FTEs
HHS – Social Services	Eligibility Supervisor	1
	DSS/FJC Team (Conversion from ARPA Funds)	8
County Attorney	Deputy County Attorney	2
Information Technology	Sr Technical Support Technician (conversion from operating budget)	1
Sheriff's Office	Jail Medical Services Coordinator Jamestown Patrol Officer (removed from contract)	1 (1)
Human Resources	HR Analyst – Benefits	2
Cooperative Extension	Food Security Coordinator, Food Security Program Assistant (Conversion from ARPA Funds)	2
FY 2027 Staffing Adjustments – General Fund		**16**

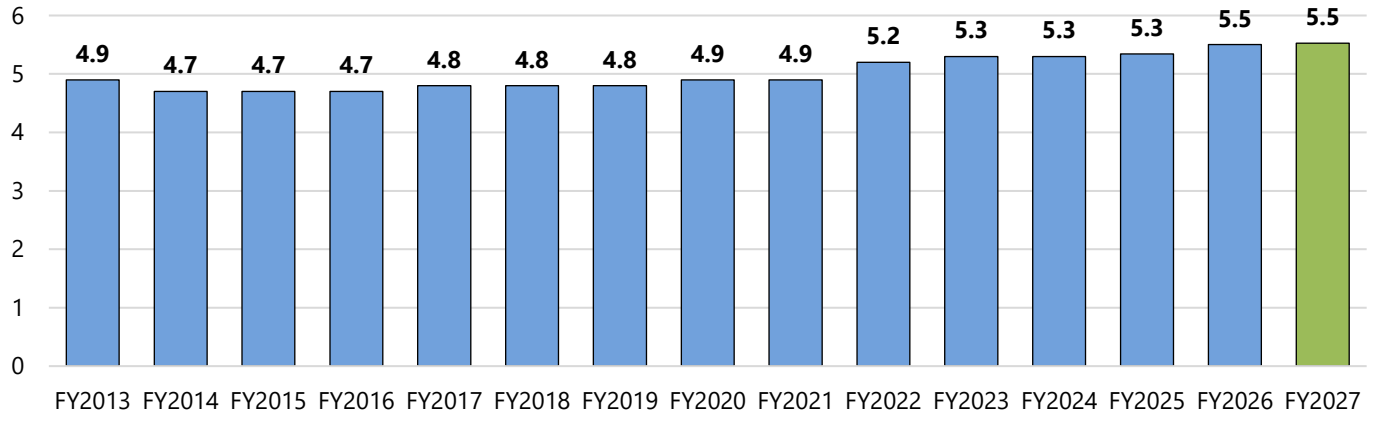
Community Development Fund	Closing out ARPA Funding	(12)
County Building Construction Fund	ERP Manager	1
FY 2027 Staffing Adjustments – Other Funds		**(11)**

General Fund Summary

How many County positions are budgeted to provide these services?

The total budget includes **3,078.75** positions, including **3,049.75** 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

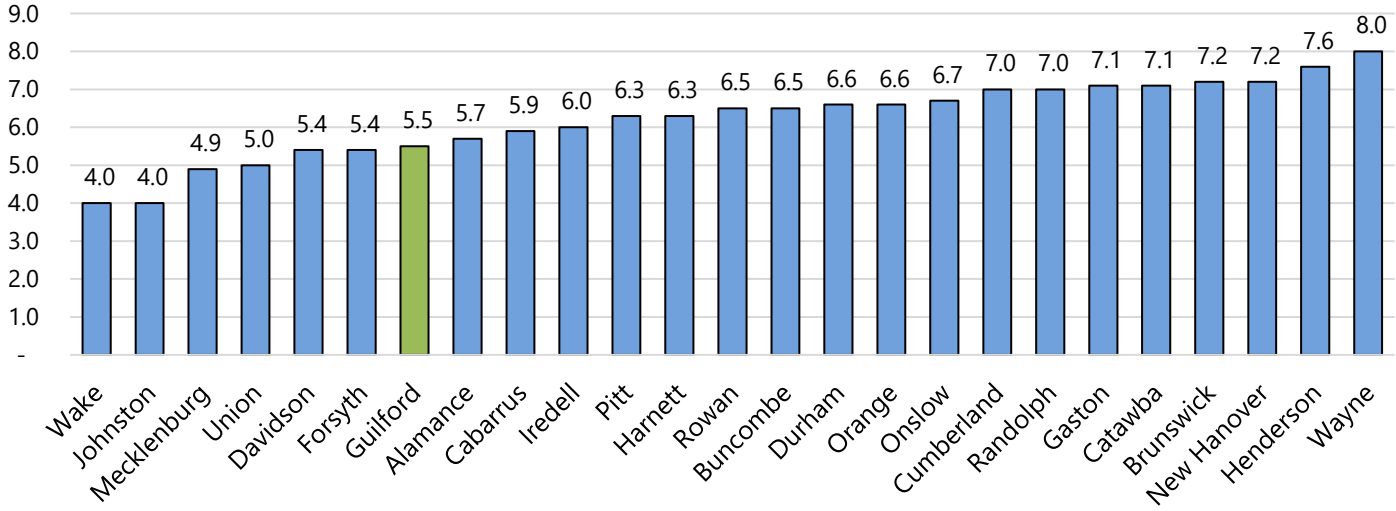


How does Guilford County compare to other Counties?

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 6.5 positions for every 1,000 residents. If Guilford County were to increase the number of county positions to 6.5 positions for every 1,000 residents, this would equate to an additional 550 positions.

General Fund Positions per 1,000 Residents

Largest NC Counties



General Fund Summary

Operating

Operating expenses include expenses to carry out operations and provide services for residents. Total operating expenses decreased by $0.3 million. In good fiscal stewardship, the County reviewed each expense line for every department and implemented strategies to tighten our belt. Over $3.7 million was reduced from the operating budget based on aligning budget allocations to 2025 audited financials, with a growth factor based on two years of CPI data (5.4%).

Cost drivers within the continuation budget, totaling $3.4 million, include:

- Jail medical services within the Sheriff's Office for when residents of detention centers require third-party medical treatment ($925,000).
- Economic development incentive grants, which are a result of investments made by companies resulting in growth in property tax revenues ($1,103,933).
- Escalators for contracted services to operate the Behavioral Health Center ($149,317).
- Projected increases in the cost of utilities/fuel utilization based on rates and energy consumption ($614,159)
- Juvenile detention out-of-County bed stays costs juveniles 16+ associated with legislative changes included in the Raise the Age bill ($500,000).
- Increase in the allocation for Community Based Organization based on the CBO policy ($130,000)

Additional operating expansions include:

- $800,000 to support an annual replacement program for law enforcement body cameras for deputy sheriffs and detention officers.
- $74,505 to support a digital literacy position within Cooperative Extension that was previously grant funded.

Debt Repayment & Debt Leveling

The increase in transfer for County debt is associated with funding for current and prior year vehicle financing, major equipment. Additional details are provided in the *Debt Repayment* section of this document, including information about the County's outstanding debt and future debt repayment.

Functional Area	Revenue Sources
Guilford County Schools • $96.8 million to support existing debt service • $46.3 million to support future debt service	**$6.015 million** in investment earnings on prior issued debt.
	$31.78 million 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.
	$4.75 million in anticipated lottery fund proceeds.
	$1.60 million in federal subsidies from prior bond issuances.
	$24.85 million in bond premiums to support interest payments on the $870 million of issued debt.

General Fund Summary

	$26.57 million in general fund transfer to support existing debt.
	Honor school capital funding priority, resulting in an additional set aside in FY25 totaling **$46.3 million.**
Guilford Technical Community College • $8.23 million to support debt service	**$7.46 million** for existing debt and future capacity.
	$0.16 million in federal subsidies from prior bond issuances.
	$0.61 million in debt service fund balance.
County (Law enforcement, public health, social services, courts, parks, and other key mandated services) • $15.3 million to support debt service • $10.2 million to support vehicle and equipment replacement	**$14.11 million** in General Fund transfers from property tax revenues.
	$0.25 million in federal subsidies from prior bond issuances.
	$10.2 million in transfers from the General Fund for prior and current year vehicle financing and County equipment replacement

Human Services Assistance

Total Human Services Assistance expenditures increased by $1.7 million ($1 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. The County currently has over 750 children in the foster care program. Over the last five budget cycles, the cost of this program has increased from $8 million per year to $18 million, with $6.3 million in County funds. Part of the increase in cost stems from (1) increase in number of children in foster care, (2) increased third-party contract costs, (3) legislative changes that shifted cost responsibility to counties after 14 days, and (4) longer processing time to move cases through the court system. This budget includes an additional $1.0 million ($0.7 million in County funds) based on expense trends.

Capital Outlay

Capital Outlay expenditure decreased by $1.5 million primarily associated with funding for emergency services cardiac monitoring shifting from capital outlay to a transfer to debt service. Additional reductions included one-time MedMax funding to purchase a mobile clinic. Those funds were moved to a project ordinance mid-year. Additional details on capital outlay expenditures is included within the *Multi-Year Plans* section of this document.

General Fund Summary

Multi-Year Forecast

This annual budget projects expenses over the next fiscal year, July 1, 2026 through June 30, 2027. 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 include:

- Five-year fund models for Guilford County Schools and GTCC
- Annual merit program with minimal new positions for Guilford County
- 1.5% annual growth in operating expenses
- 3.0% growth in Human Service Assistance
- Debt service based on the county's debt model for county debt, GCS debt, and GTCC debt

Revenue assumptions include:

- 2.5% annual growth for property tax revenues in non-revaluation years
- 3% growth in sales tax revenues
- 3.2% growth in Federal/State revenues based on reimbursements
- 2.5% growth in User Charges
- 1.5% growth in Other Revenues

Guilford County

General Fund 10-Year Projection	FY2025 Actuals	FY2026 Adopted	FY2027 Budget	FY2028 Projected	FY2029 Projected	FY2030 Projected	FY2031 Projected	FY2032 Projected	FY2033 Projected	FY2034 Projected	FY2035 Projected	FY2036 Projected
EXPENSE												
General County Services												
Personnel Baseline	196,321,207	200,951,623	206,260,956	209,244,407	216,763,472	224,552,729	232,621,888	240,981,008	249,640,507	258,611,180	267,904,208	277,531,175
Prior Year Merit (w/o benefits)		3,318,333	1,864,657	2,237,588	4,229,640	4,419,862	4,579,452	4,744,027	4,914,501	5,091,100	5,274,046	5,463,565
Current Year Merit (w/o benefits)		1,991,000	1,118,794	2,114,820	2,209,931	2,289,726	2,372,013	2,457,250	2,545,550	2,637,023	2,731,783	2,829,947
Benefits	92,839,738	104,593,321	109,807,587	114,594,691	119,748,432	124,072,233	128,531,104	133,149,796	137,934,449	142,891,036	148,025,734	153,344,945
FICA	14,233,931	14,928,665	15,760,716	16,340,156	17,075,033	17,691,567	18,327,362	18,985,945	19,668,193	20,374,957	21,107,118	21,865,589
Retirement	37,323,440	39,844,594	43,632,481	46,991,299	49,104,669	50,877,710	52,706,138	54,600,103	56,562,123	58,594,647	60,700,208	62,881,431
Insurance	41,282,367	49,820,062	50,414,390	51,263,236	53,568,730	55,502,956	57,497,605	59,563,748	61,704,134	63,921,433	66,218,409	68,597,925
Operating	99,487,606	114,536,742	114,220,914	116,505,332	118,835,439	121,212,148	123,636,391	126,109,118	128,631,301	131,203,927	133,828,005	136,504,566
Human Services Assistance	20,540,629	27,687,000	29,346,000	31,106,760	32,973,166	34,951,556	37,048,649	39,271,568	41,627,862	44,125,534	46,773,066	49,579,450
Debt Service	78,768	-	-	-	-	-	-	-	-	-	-	-
Capital	2,077,637	3,520,805	1,988,700	2,028,474	2,069,043	2,110,424	2,152,633	2,195,685	2,239,599	2,284,391	2,330,079	2,376,681
	$411,345,585	**$456,598,824**	**$464,607,608**	**$477,832,072**	**$496,829,123**	**$513,608,678**	**$530,942,130**	**$548,908,453**	**$567,533,769**	**$586,844,190**	**$606,866,920**	**$627,630,328**
Transfers Out & Other Financing												
County Debt	18,463,700	21,346,226	24,319,439	23,996,731	24,291,224	23,838,311	21,607,047	21,421,953	21,733,559	22,051,396	22,375,590	22,706,270
County Debt - Address County Needs	-	-	-	-	-	-	-	-	-	-	-	-
Tax Revaluation	450,000	450,000	855,000	625,000	625,000	625,000	625,000	625,000	625,000	625,000	625,000	625,000
Transfer to County Bldg. Const. Fund	973,452	3,500,000	3,173,692	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	651,620	906,574	721,947	747,890	774,765	802,605	831,446	861,324	892,275	924,338	957,554	991,963
Transfer to Municipalities	-	-	-	1,300,000	1,326,000	1,352,520	1,379,570	1,407,162	1,435,305	1,464,011	1,493,291	1,523,157
Transfer to Guilford Fire and Rescue Council	-	-	-	5,300,000	5,406,000	5,514,120	5,624,402	5,736,890	5,851,628	5,968,661	6,088,034	6,209,795
Other Transfers	-73,986	-	-	-	-	-	-	-	-	-	-	-
	$20,464,786	**$26,202,800**	**$29,070,078**	**$33,469,621**	**$33,922,989**	**$33,632,557**	**$31,567,466**	**$31,552,329**	**$32,037,767**	**$32,533,406**	**$33,039,470**	**$33,556,185**
Education												
GCS - Operating Baseline	269,726,380	270,226,073	282,506,000	288,106,000	296,461,074	305,058,445	313,905,140	323,008,389	332,375,632	342,014,526	351,932,947	362,139,002
GCS - Growth for Legislative Mandates	-	7,479,927	5,600,000	8,355,074	8,597,371	8,846,695	9,103,249	9,367,243	9,638,893	9,918,421	10,206,055	10,502,031
GCS - Other Allocations	-	1,800,000	-	-	-	-	-	-	-	-	-	-
GCS - Classified Employee Pay Adjustments	-	3,000,000	-	-	-	-	-	-	-	-	-	-
Teacher Pay Adjustments	-	-	-	20,200,000	20,604,000	21,016,080	21,436,402	21,865,130	22,302,432	22,748,481	23,203,450	23,667,519
GCS - Honor School Capital (Committed to FB)	-	47,273,000	46,302,000	4,580,232	17,853,967	16,054,967	1,169,073	-	-	-	-	-
GCS - Transfer to Debt	37,670,000	4,750,000	32,621,000	76,974,441	65,233,118	68,726,999	85,320,111	118,846,715	105,878,676	121,154,843	147,674,652	141,625,095
GCS - Honor School Capital	-	-	-	42,647,808	30,318,634	33,081,086	48,949,701	51,121,149	52,143,572	53,186,444	54,250,173	55,335,176
GCS - Honor School Capital FB	-	-	-	-	-	-	-	*30,768,239*	*16,498,729*	*30,298,546*	*55,447,178*	*48,244,446*
GCS - Property Tax	*32,920,000*	-	*26,571,000*	*27,102,420*	*27,644,468*	*28,197,358*	*28,761,305*	*29,336,531*	*29,923,262*	*30,521,727*	*31,132,161*	*31,754,805*
GCS - Investment Earnings	-	-	*1,300,000*	*2,474,213*	*2,520,016*	*2,698,555*	*2,859,105*	*2,870,796*	*2,563,113*	*2,398,126*	*2,095,140*	*1,540,669*
GCS - Lottery	*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*
GTCC - Operating	19,028,000	19,728,000	20,028,000	20,608,812	21,206,468	21,821,455	22,454,277	23,105,451	23,775,509	24,464,999	25,174,484	25,904,544
GTCC - Capital	-	-	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
GTCC - Article 46 Capital	-	-	-	2,200,000	2,244,000	2,288,880	2,334,658	2,381,351	2,428,978	2,477,557	2,527,108	2,577,651
GTCC - Transfer to Debt	10,010,000	10,210,200	7,461,960	7,612,219	7,764,464	7,919,753	8,078,148	8,239,711	8,404,505	8,572,595	8,744,047	8,918,928
	$336,434,380	**$364,467,200**	**$395,518,960**	**$429,636,778**	**$440,964,461**	**$452,733,274**	**$464,801,057**	**$507,813,990**	**$505,804,626**	**$532,351,422**	**$570,462,745**	**$576,334,771**
TOTAL EXPENSE	**$768,244,751**	**$847,268,824**	**$889,196,646**	**$940,938,472**	**$971,716,573**	**$999,974,508**	**$1,027,310,653**	**$1,088,274,772**	**$1,105,376,162**	**$1,151,729,019**	**$1,210,369,135**	**$1,237,521,284**
% Change		**1.6%**	**4.9%**	**5.8%**	**3.3%**	**2.9%**	**2.7%**	**5.9%**	**1.6%**	**4.2%**	**5.1%**	**2.2%**
REVENUE												
Property Tax	537,142,553	542,425,000	595,341,000	610,522,196	626,090,511	642,055,820	658,428,243	674,888,949	692,098,617	709,747,132	727,845,684	746,405,749
Sales Tax	98,568,479	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
Article 46 Sales Tax	-	-	-	29,000,000	29,580,000	30,171,600	30,775,032	31,390,533	32,018,343	32,658,710	33,311,884	33,978,122
Intergovernmental Revenues	75,752,052	93,884,000	93,264,473	96,279,351	99,391,688	102,604,635	105,921,444	109,345,473	112,880,187	116,529,165	120,296,100	124,184,805
User Charges	55,501,385	54,100,000	53,889,789	54,967,585	56,066,936	57,188,275	58,332,041	59,498,682	60,688,655	61,902,428	63,140,477	64,403,286
Other Revenues	35,005,859	22,580,000	23,340,261	23,573,664	23,809,400	24,047,494	24,287,969	24,530,849	24,776,157	25,023,919	25,274,158	25,526,900
Transfers from Other Funds	-225,693	583,824	-	-	-	-	-	-	-	-	-	-
Restricted Fund Balance	-	9,177,838	7,743,123	7,743,123	7,743,123	7,743,123	7,743,123	7,743,123	7,743,123	7,743,123	7,743,123	7,743,123
Recurring Fund Balance	-	17,868,162	12,868,000	12,868,000	12,868,000	12,868,000	12,868,000	12,868,000	12,868,000	12,868,000	12,868,000	12,868,000
Honor School Capital Fund Balance	-	3,900,000	-	-	-	-	-	30,768,239	16,498,729	30,298,546	55,447,178	48,244,446
TOTAL REVENUE	**$801,744,635**	**$847,268,824**	**$889,196,646**	**$941,855,018**	**$964,588,781**	**$987,898,852**	**$1,011,800,155**	**$1,066,747,035**	**$1,077,599,264**	**$1,117,159,025**	**$1,168,722,365**	**$1,188,606,108**
Revenues Less Expenses		**$0**	**$0**	**$916,546**	**($7,127,791)**	**($12,075,657)**	**($15,510,499)**	**($21,527,737)**	**($27,776,898)**	**($34,569,994)**	**($41,646,770)**	**($48,915,176)**
Gap to Start Each Fiscal Year			**$0**	**$916,546**	**($8,044,337)**	**($4,947,865)**	**($3,434,842)**	**($6,017,238)**	**($6,249,161)**	**($6,793,096)**	**($7,076,776)**	**($7,268,406)**

Assumes Revenue Neutral Using Delayed Revaluation Total (Pending BoCC Policy Decision)

General Fund 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 the superintendent's office; school building supplies; and the 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 including 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.

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.

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General Fund Summary

Guilford County Schools

The FY 2027 budget includes an allocation of $288,106,000 to support our K-12 education general operating FY 2027. This is a 2% increase from the previous year totaling a $5.6 million increase. In addition, a total of $32.6 million is included to support the Board of County Commissioners school bond debt service strategy established in 2022. In total, this represents a $32.5 million increase. Funding for teacher supplements is not recommended due to the upcoming 2026 Article 46 referendum.

Funding History

Year	Operating Budget	Capital Budget	Debt Leveling	School Debt Requirements	Total School Support	Bonds on Ballot
FY 2018	$195,860,398	$5,000,000	-	$74,792,901	$275,653,299	-
FY 2019	202,610,398	6,000,000	-	73,300,865	281,911,263	-
FY 2020	206,610,398	6,116,528	-	72,214,985	284,941,911	-
FY 2021	209,610,398	3,116,528	-	67,551,167	280,278,093	300,000,000
FY 2022	225,610,398	4,000,000	-	68,526,583	298,136,981	-
FY 2023	244,810,398	10,000,000	50,000,000	73,884,234	378,694,632	1,700,000,000
FY 2024	260,226,073	6,500,000	51,100,000	73,324,974	391,151,047	-
FY 2025	270,226,073	-	52,130,000	79,542,637	401,898,710	-
FY 2026	282,506,000	-	47,273,000	87,858,186	417,637,186	-
FY 2027	$288,106,000	-	46,302,000	96,869,743	431,277,743	-

Well-compensated educators who feel respected and valued are essential to strong student outcomes, a healthy local economy, and long-term economic growth. While Guilford County currently exceeds peer counties in salary supplements for principals and assistant principals, it lags behind in supplements for teachers—an imbalance that warrants attention moving forward.

5th
Principal Supplements

3rd
Assistant Principal Supplements

23rd
Teacher Supplements

9th
Relative Funding Effort (Public School Forum)

While this budget recommendation does not include funding for teacher supplements, through collaboration with the General Assembly and the Board of County Commissioners, a local legislative bill will allow ballot language on an upcoming Article 46 referendum to specify how the funding will be utilized. This could create long-term predictability and shift the burden from the property tax rate to sales tax revenue. Should voters approve this referendum, the anticipated revenue to support teacher supplements is estimated at $20 million per year. If the referendum is not successful, the Board of County Commissioners may evaluate a funding strategy as part of the Fiscal Year 2028 budget process to ensure market competitiveness for public school teachers.

General Fund 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 budget recommends a $28,489,960 budget allocation to support the community college system. Existing funds in debt service are reallocated to meet new needs operational needs, while ensuring appropriate capital planning.

- **$0.3 million** for local operating expenses, or a 2% increase, to support maintaining salary and benefit increases for 130 locally funded community college employees and support operating increases based on a 3.0% estimated CPI factor.

This budget recommendation also supports $1 million in continued funding to support deferred capital renovation at the numerous community college campuses. The prior year budget included $1.55 million of one-time resources from the County's own building construction fund. This recommendation moves this back to a recurring revenue source and aligns with the County's ten-year lookback for funding, to remain compliant with the local bill on Article 46 sales tax proceeds.

Guilford Technical Community College has identified a total capital improvement program with $183.7 million in identified projects over the next ten years. The budget recommendation includes $57.4 million in new project ordinances to support economic development growth in aviation, advanced manufacturing, and bioscience. Debt financing totaling $57.4 million would be structured over two issuances between FY 2028 and FY2030.

- $30.0 million for GTCC Aviation Building Two
- $16.5 million for High Point – Health Sciences Building
- $5.0 million for High Point – Skilled Trades Center
- $1.9 million for Center for Advanced Manufacturing (CADM) Renovation
- $4.0 million for BioProcess Manufacturing Technology – CADM Renovation

The increase in the operating budget, identifying a recurring revenue source for deferred capital, and the debt service required to support new projects would not require any additional County funds based on utilizing the fall off in current debt service requirements.

Funding History

Year	Operating Budget	Capital Budget	College Debt Repayment	Total School Support	Debt Financing Approved
FY 2018	$15,150,000	$1,500,000	$11,010,770	$27,660,770	-
FY 2019	16,150,000	1,500,000	9,974,333	27,624,333	-
FY 2020	16,650,000	1,000,000	9,805,367	27,455,367	-

General Fund Summary

FY 2021	17,100,000	550,000	9,293,645	26,943,645	-
FY 2022	17,507,500	1,550,000	9,606,204	28,663,704	-
FY 2023	18,107,500	1,550,000	10,203,991	29,861,491	-
FY 2024	18,607,500	1,550,000	10,266,968	30,424,468	-
FY 2025	19,028,000	-	10,235,015	29,263,015	-
FY 2026	19,728,000	1,550,000*	10,402,603	31,680,603	11,100,000
FY 2027	$20,028,000	$1,000,000	$7,461,960	$28,489,960	$57,400,000

**FY 2026 included $1,550,000 in one-time non-recurring revenue to support capital.*

Animal Services

Department Overview

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.

Budget Summary

	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted	vs. FY 2026 Adopt (%)
Revenues	**$1,473,008**	**$1,262,309**	**$1,262,927**	**$1,378,320**	**9%**
User Charges	1,163,869	1,187,309	1,187,309	1,302,702	10%
Other Revenues	309,139	75,000	75,000	75,000	0%
Approp. Fund Balance	-	-	618	618	0%
Expenses	**$5,371,492**	**$6,050,168**	**$6,074,415**	**$6,274,401**	**4%**
Personnel	3,871,753	4,734,183	4,684,183	4,941,743	5%
Operating	1,493,740	1,291,985	1,390,232	1,320,658	2%
Capital Outlay	6,000	24,000	-	12,000	(50%)
County Funds	**$3,898,485**	**$4,787,859**	**$4,811,488**	**$4,896,081**	**2%**

	FY 2025 Amended	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted	vs. FY 2026 Adopt
# of Full-Time Equivalent Positions (FTEs)	53	61	61	61	**0**

Fiscal Year 2027 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 2026 personnel adjustments.
- Operating expenses increased due to increased costs for medical services and supplies.

Animal Services

Responsibilities (Mandates or Board Priorities)

Animal Services' core mandated functions include investigating animal cruelty, enforcing rabies vaccination laws, securing stray animals, and administering state-required bite quarantines to protect public health and safety. In addition to these legal obligations, the department provides non-mandated but essential services such as operating the Animal Shelter, delivering daily animal care and adoptions, coordinating rescue and foster programs, and engaging the community through outreach, volunteer initiatives, and resource clinics, all supported by internal administrative operations.

Service	Status	Expense Allocation	Revenue Allocation	Net County $	# of Positions
Animal Control	Mandated	1,680,412	1,073,750	606,662	19.60
AS Rabies Isolation	Mandated	719,139	-	719,139	8.00
AS Admin	Non-Mandated - Internal Service	816,919	-	816,919	8.05
Animal Shelter	Non-Mandated - Strategic Service	2,661,750	278,952	2,382,798	21.30
AS Community	Non-Mandated - Strategic Service	396,181	25,618	370,563	4.05
		$6,274,401	**$1,378,320**	**$4,896,081**	**61.00**

Alignment to Advancing Our Livability

- Goal 3: Guilford County creates a safe, prepared, and resilient community by investing in public safety, emergency response, disaster readiness, and community resilience.
    - Strategy 2: Explore community partnerships and processes to increase the live release rate by reducing intake and preventing crises before animals reach the shelter.

Highlights of Recent Successes

- Through the Mobile Pet Assistance Clinics (MPAC) Animal Services brings the rabies vaccine clinics directly to the community. By hosting these clinics, they increase access for people who may face transportation, scheduling, or cost barriers. The vaccine clinics help protect the community by reducing the spread of preventable diseases. Most importantly, the vaccine clinics promote public health and build trust with the community.
- Animal Services hosted the 3rd Annual Howl-O-Ween event with close to 2000 attendants. Community events and programs are important part of our day-to-day operations. These events improve community relationships and help support Animal Services over the long term.

Animal Services

Indicators of Success

Performance Measures	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Estimates
% of Live Release Rate	74%	82%	82%
Number of Animals Contained Through Isolation Hold	1,062	1,100	1,140
Average Response Time for All Calls (Minutes)	22:24	37:12	37:44
Average Length of Stay (Days)	20	35	54
Average Monthly Adoption	365	295	329
Average Monthly Calls	100	101	89
Average Monthly Euthanasia	104	89	110
Average Monthly Intake	691	556	569
Number of Events	15	9	42
Surgeries	1,615	1,668	3,360
Transfers	1,543	735	480

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Behavioral Health

Department Overview

The Behavioral Health Department supports the County's Behavioral Health Centers, including the Behavioral Health Urgent Care (BHUC) center, which specifically addresses the needs of children, adolescents, and adults experiencing crises due to mental illness, substance use disorders, or intellectual/developmental disabilities. The BHUC is open 24/7. 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.

Budget Summary

	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted	vs. FY 2026 Adopt (%)
Expenses	**$8,414,825**	**$11,437,427**	**$13,582,853**	**$10,936,702**	**(4%)**
Personnel	525,666	744,577	744,577	306,741	(59%)
Operating	7,889,158	10,692,850	12,838,276	10,629,961	(1%)
County Funds	**$8,414,825**	**$11,437,427**	**$13,582,853**	**$10,936,702**	**(4%)**

Full-Time Positions	FY 2025 Amended	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted	vs. FY 2026 Adopt
# of Full-Time Equivalent Positions (FTEs)	8	8	8	3	**(5)**

Fiscal Year 2027 Budget Discussion

- Personnel expenses decreased due to transferring five security personnel out of Behavioral Health's budget back to the Security department. This change is also reflected in a 5 FTE reduction.
- Operating expenses associated with the planned opening of the Reverend Prince Edward Graves Recovery and Treatment Center have been removed. The facility is now operational, and the County is no longer responsible for its ongoing operating costs.

Responsibilities (Mandates or Board Priorities)

The Guilford County Behavioral Health Department supports a combination of mandated funding responsibilities and Board priorities related to mental health, substance use, and crisis services. Under North Carolina law, counties are required to maintain a Maintenance of Effort (MOE) level of funding to ensure access to care for residents. The North Carolina Department of Health and Human Services (NCDHHS) establishes the framework for allowable services funded through federal, state, and local resources, and counties must coordinate with the State and Local Management Entity/Managed Care Organization (LME/MCO) to meet these requirements and maximize available funding. In addition to these responsibilities, Guilford County advances Board priorities by investing in behavioral health infrastructure, including facility-based crisis services, urgent care, and community-based treatment programs. The County's role focuses on strengthening access to

Behavioral Health

services, supporting system capacity, and coordinating with regional partners to ensure residents receive timely behavioral health care.

Service	Status	Expense Allocation	Revenue Allocation	Net County $	# of Positions
Behavioral Health Administration	Non-Mandated - Internal Service	383,234	-	383,234	3.00
Behavioral Health Facility Internal Security	Non-Mandated Internal Service	437,750	-	437,750	-
Maintenance of Effort (MOE)	Mandated	10,115,718	-	10,115,718	-
		$10,936,702	**$-**	**$10,936,702**	**3.00**

Alignment to Advancing Our Livability

- Goal 1: Guilford County supports individuals and families to thrive by ensuring access to high-quality health and human services and by promoting physical, mental, and social wellbeing.
    - Strategy 3: Enhance individual and community wellbeing through the lens of whole person care to address complex challenges faced by vulnerable families and individuals.

Highlights of Recent Successes

- Completed the renovation of the Reverend Prince Edward Graves Recovery and Treatment Center and kickoff of a partnership between staff and Daymark Recovery Services which will significantly expand the County's capacity to provide long-term residential treatment services for individuals experiencing substance use disorder and behavioral health challenges.
- Hosted the Fifth Annual Mental Health Resource Fair in partnership with Alexander Youth Network, connecting community members with local behavioral health resources and increasing awareness of available services and supports.

Indicators of Success

Performance Measures	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Estimates
Number of patients seen at Facilities Based Crisis*	N/A	617	600
Number of patients assisted at Urgent Care*	N/A	12,979	13,000
Outpatient Visits*	N/A	18,252	18,000

*New for FY 25

Budget

Department Overview

The Budget Department is focused on intentionally aligning resources with countywide and Board priorities through collaborative partnerships with county departments. Budget 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.

Budget Summary

	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted	vs. FY 2026 Adopt (%)
Revenues	**$-**	**$64,965**	**$64,965**	**$-**	**(100%)**
Other Revenues	-	64,965	64,965	-	(100%)
Expenses	**$994,389**	**$1,321,681**	**$1,324,906**	**$3,222,832**	**144%**
Personnel	934,539	1,171,619	1,171,619	1,170,624	0%
Operating	59,850	150,062	153,287	2,052,208	1268%
County Funds	**$994,389**	**$1,256,716**	**$1,259,941**	**$3,222,832**	**156%**

	FY 2025 Amended	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted	vs. FY 2026 Adopt
# of Full-Time Equivalent Positions (FTEs)	9	9	9	9	**0**

Fiscal Year 2027 Budget Discussion

- Personnel expenses increases are associated with the continuation of a performance-based merit plan state-mandated retirement changes.
- The FY2027 budget reflects the transition of the Community Based Organization (CBO) Program from Coordinated Services to the Budget Department, significantly increasing the department's operating budget and expanding its role in administering external funding and community partnerships.

Budget

Responsibilities (Mandates or Board Priorities)

The Budget Department includes one mandated function—Budget Development & Monitoring, which ensures the County prepares and manages its annual budget in compliance with state law. All other functions, including Grants & Capital Management, Strategic Planning, Outside Non-Profit Contractual Obligations, and the Community Based Organization Program, are non-mandated services that support long-term planning, resource management, and partnerships with community organizations.

Service	Status	Expense Allocation	Revenue Allocation	Net County $	# of Positions
Budget Development & Monitoring	Mandated	581,871	21,655	560,216	5.15
Grants & Capital Management	Non-Mandated - Internal Service	525,379	111,655	413,724	2.65
Strategic Planning	Non-Mandated - Strategic Service	135,582	21,655	113,927	1.20
Outside Non-Profit Contractual Obligations	Non-Mandated - Strategic Service	200,000	-	200,000	-
Community Based Organization (CBO) Program	Non-Mandated - Strategic Service	1,780,000	-	1,780,000	-
		$3,222,832	**$154,965**	**$3,067,867**	**9**

Alignment to Advancing Our Livability

- Goal 5: Guilford County is committed to attracting and retaining a talented County workforce, ensuring operational excellence and responsible fiscal stewardship for the delivery of sustainable, high-quality public services in partnership with the community.

Indicators of Success

Performance Measures	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Estimates
Awarded GFOA Budget Presentation Award	Yes	Yes	Yes
% of Strategic Initiatives on Track*	N/A	N/A	N/A
Number of CBO Grant Awards	45	72	82
Values of County Grants Monitored*	N/A	N/A	$6,000,000

*New measure beginning in FY2027

Budget

Outside Nonprofit Agencies

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. The Budget Department staff administers these funds. 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 **$1.78 million** based on 0.2% of the projected General Fund budget. The County conducts a competitive process to distribute funding, requiring all applicants to submit a standard application, with training provided to support participation. 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 $515,000 for economic development organizations, with more information included within Economic Development.

The Fiscal Year 2027 timeline for Community Based Organizations was as follows:

January 15: Virtual Information Session at 3 p.m.
January 30-March 6: Application Period.
February 18: Grant Writing Workshop at 1 p.m. in Greensboro.
February 23: Second Information Session at 10 a.m.
February 24: Grant Writing Workshop at 9 a.m. in High Point.
March 9–April 16: Application review.
May 21: County Manager's Recommended Budget.
June 4: Public Hearing on the Recommended Budget.
June 25: Budget adoption.
July 23: CBO Awards Announced.

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.

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 Budget 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.

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Child Support Services

Department Overview

Guilford County Child Support Services is a local implementation of the North Carolina Child Support Enforcement (CSE) program, which operates under the supervision of the N.C. Department of Health and Human Services (DHHS) and its Division of Social Services. State law authorizes DHHS to administer child support enforcement statewide, while counties operate local offices to deliver services.

At the county level, the department works directly with parents, guardians, courts, and employers to ensure that children receive financial and medical support from legally responsible parents. Services are available to custodial parents, noncustodial parents, guardians, and social service agencies regardless of income level.

Guilford County CSS also engages in outreach to educate the public about child support rights and services, including paternity establishment, court orders, payment collection, and modifications.

Budget Summary

	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted	vs. FY 2026 Adopt (%)
Revenues	**$8,291,809**	**$8,391,391**	**$8,432,656**	**$8,780,306**	**5%**
Federal/State Funds	8,130,347	7,390,525	7,390,525	8,550,136	16%
Other Revenues	90,977	155,000	155,000	155,000	-
User Charges	70,485	75,170	75,170	75,170	-
Approp. Fund Balance	-	770,696	811,961	-	**(100%)**
Expenses	**$8,076,184**	**$8,781,603**	**$8,823,052**	**$8,780,306**	**-**
Personnel	7,589,059	8,203,908	8,203,908	8,209,915	0%
Operating	487,126	577,695	619,144	570,391	(1%)
County Funds	**($215,625)**	**$390,212**	**$390,396**	**-**	**(100%)**

Full-Time Positions	FY 2025 Amended	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted	vs. FY 2026 Adopt
# of Full-Time Equivalent Positions (FTEs)	98.82	98.82	98.82	98.79	**(0.03)**

Fiscal Year 2027 Budget Discussion

- Revenue increased primarily due to higher federal/state reimbursement associated with the County's indirect cost plan approved by NCDHHS, eliminating the need for direct County funding.
- Personnel expenses increased associated with continuation of a performance-based merit plan and state-mandated retirement changes.

Child Support Services

Responsibilities (Mandates or Board Priorities)

The department's mandated functions include locating noncustodial parents, establishing paternity, obtaining court-ordered child support obligations, collecting and distributing payments, enforcing support orders, and assisting with modifications when circumstances change. These responsibilities are required under federal and state law and are designed to ensure that children's basic needs for health, education, and maintenance are met.

Service	Status	Expense Allocation	Revenue Allocation	Net County $	# of Positions
Collection & Distribution of Child Support Payments	Mandated	2,271,331	2,271,331	0	25.92
Enforcement of Court Orders	Mandated	2,271,331	2,271,331	0	25.92
Establishment of Paternity	Mandated	1,126,288	1,126,288	0	12.23
Establishment or Modification of Support Order	Mandated	1,216,255	1,216,255	0	13.30
Location of Non-Custodial Parent	Mandated	1,895,102	1,895,102	0	21.42
		$8,780,306	**$8,780,306**	**$0**	**98.79**

Alignment to Advancing Our Livability

- Goal 2: Guilford County empowers individuals across their lifespan from early childhood education through lifelong learning, supports upward mobility and long-term prosperity, and promotes sustainable economic development.

Highlights of Recent Successes

- The Child Support Department has consistently met and exceeded the MOU performance measures this Fiscal Year and are on track to meet the performance measures set by the state of North Carolina.

Indicators of Success

Performance Measures	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Estimates
% of cases that received a payment towards arrears	73.07%	71.65%	61.52%
% of current child support paid*	N/A	71.88%	71%
% of child support cases that have a court order establishing support obligations	83.04%	83.54%	86%
% of paternities established/acknowledged for children born out of wedlock	95.80%	96.30%	93%

*New for FY25

Commissioners & Clerk to the Board

Department Overview

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.

Budget Summary

	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted	vs. FY 2026 Adopt (%)
Revenues	**$25,986**	**$28,600**	**$28,600**	**$28,600**	**0%**
Federal/State Funds	25,935	25,600	25,600	25,600	0%
User Charges	50	3,000	3,000	3,000	0%
Expenses	**$1,446,538**	**$1,640,514**	**$1,685,077**	**$1,693,771**	**3%**
Personnel	1,138,537	1,188,075	1,188,075	1,190,745	0%
Operating	308,001	452,439	497,002	503,026	11%
County Funds	**$1,420,553**	**$1,611,914**	**$1,656,477**	**$1,665,171**	**3%**

Full Time Positions	FY 2025 Amended	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted	vs. FY 2026 Adopt
# of Full-Time Equivalent Positions (FTEs)	15	15	15	15	**0**

Fiscal Year 2027 Budget Discussion

- Personnel expenses increased associated with continuation of a performance-based merit plan and state-mandated retirement changes.
- Operating expenses increased to account for the rising cost of administrative supplies, professional services, and membership dues for regional and statewide organizations.

Responsibilities (Mandates or Board Priorities)

The department's mandated functions include acting as custodian of all legal documents pertaining to the county and preparing a permanent record of meetings for future use, while also preparing and advertising notices of hearings and other issues as required by law, administering oaths of office, keeping track and coordinating board appointments to their advisory boards, and attests all contracts, deeds, bonds, and other legal documents.

Commissioners & Clerk to the Board

Service	Status	Expense Allocation	Revenue Allocation	Net County $	# of Positions
Board of Commissioners	Mandated	308,639	-	308,639	9
Boards, Commissions & Authorities	Mandated	192,417	25,600	166,817	0.60
Clerk Services, Records Retention & Oaths of Office	Mandated	608,855	3,000	605,855	3.30
Fireworks Permits	Mandated	83,409	-	83,409	0.30
Legal Notices	Mandated	166,817	-	166,817	0.60
Legislative Support	Mandated	166,817	-	166,817	0.60
Public Records Requests	Mandated	166,817	-	166,817	0.60
		$1,693,771	**$28,600**	**$1,665,171**	**15.00**

Alignment to Advancing Our Livability

- Goal 5: Guilford County is committed to attracting and retaining a talented County workforce, ensuring operational excellence and responsible fiscal stewardship for the delivery of sustainable, high-quality public services in partnership with the community.

Highlights of Recent Successes

- Hosted high-profile events such as the annual State of the County, High Point Old Evergreens Property Community Meeting, the Brightview Nursing Home ribbon cutting, and the Esther Awards, along with participation in annual parades and community celebrations across the county.
- Successfully hosted six (6) livability forums throughout the County.
- Provided comprehensive support and coverage for a wide range of Guilford County Board of Commissioners activities, ensuring consistent public engagement and visibility across the community.
- Covered key milestone events such as school ribbon cuttings and groundbreaking ceremonies, including Foust Elementary and Allen Jay Elementary, as well as major county and community initiatives such as the Behavioral Health Urgent Care (BHUC) Coffee & Conversations series, and events like the Jet Zero announcement and GTCC Cameron Campus expansion. Staff also supported communications efforts surrounding critical community issues, including food insecurity initiatives, PFAS exposure concerns in Pleasant Garden, and the annual Point-in-Time (PIT) Count.
- As the County's Records Custodian, the Clerk's Office has worked closely with Emergency Management, the State Archives, and disaster recovery vendors to ensure proper certification and chain of custody throughout the recovery from the July 2025 Greene Street fire. Since mitigation began in July 2025, progress has remained on schedule. To date, 1,006 boxes have been processed, with 486 remaining. Upon completion, a total of 1,492 boxes will have been cleaned and returned to County custody.
- The Office also assisted in coordinating and covering special engagements, including hosting international delegations from Moldova, and highlighting community achievements through recognitions of Grimsley High School football players and remarkable individuals such as civil rights activist Ms. Willena Cannon.

Communications

Department Overview

The Communications Department was established with the adoption of the Fiscal Year 2022 Budget to address the Board of Commissioners' 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.

Budget Summary

	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted	vs. FY 2026 Adopt (%)
Expenses	**$964,786**	**$1,314,233**	**$1,425,883**	**$1,211,592**	**(8%)**
Personnel	659,442	956,380	956,380	970,141	1%
Operating	305,343	357,853	469,503	241,451	(33%)
County Funds	**$964,786**	**$1,314,233**	**$1,425,883**	**$1,211,592**	**(8%)**

	FY 2025 Amended	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted	vs. FY 2026 Adopt
# of Full-Time Equivalent Positions (FTEs)	7	7	7	7	**0**

Fiscal Year 2027 Budget Discussion

- Personnel expenses are associated with continuation of a performance-based merit plan and state mandated retirement changes.
- Operating expenses decreased due to a reduction in one-time expenses for the County website project.

Responsibilities (Mandates or Board Priorities)

All the services provided by the Communications department are non-mandated. The work of the department supports the priorities of the Board by enhancing public communication tools and broadening community engagement to deliver clear, accessible, and transparent information for all residents from the County.

Service	Status	Expense Allocation	Revenue Allocation	Net County $	# of Positions
Employee Communications	Non-Mandated - Internal Service	169,623	-	169,623	0.98
County Communications & Marketing	Non-Mandated - Internal Service	472,521	-	472,521	2.73
Marketing & Advertising	Non-Mandated - Internal Service	424,057	-	424,057	2.45

Communications

Service	Status	Expense Allocation	Revenue Allocation	Net County $	# of Positions
Media Relations	Non-Mandated - Internal Service	145,391	-	145,391	0.84
		$1,211,592	**$-**	**$1,211,592**	**7.00**

Alignment to Advancing Our Livability

- Goal 5: Guilford County is committed to attracting and retaining a talented County workforce, ensuring operational excellence and responsible fiscal stewardship for the delivery of sustainable, high-quality public services in partnership with the community.
    - Strategy 1: Enhance public communication tools and broaden community engagement to deliver clear, accessible, and transparent information for all residents.

Highlights of Recent Successes

- Managed over 43 campaigns across many county departments such as Human Resources, Animal Services, Cooperative Extension, Veterans Services, Family Justice Center, Behavioral Health, Information Technology, Parks, Planning, Public Health, Emergency Management, Tax, and others. Most of these campaigns were integrated campaigns across multiple platforms and involved photography, videography, graphic design, and web components.
- Over 75 photo shoots including multi-employee headshot sessions, environmental portraits, and event coverage made possible by investment in photo-specific lighting equipment.
- Took on Campaign planning and execution for Parks Department for major initiatives such as Fireworks Extravaganza, Big Pick, Fall Fest, and annual hiring events.
- The County earned recognition at the 2026 North Carolina City & County Communicators (NC3C) Excellence in Communications Awards. Four awards, one first and three second, in the most competitive NC3C contest to date. Three awards, including the first-place award, were in the "large population" category, competing against the largest and best funded counties and cities across the state.
- Budget Town Halls: Six events across Guilford County. Advertising on social media, newspapers, TV, news radio, streaming radio, and print flyers brought in approximately 300 residents to in-person sessions to learn about the budget and give their feedback.

Indicators of Success

Performance Measures	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Estimates
Unique guilfordcountync.gov website views	1.1 million	1.5 million	1.6 million
Guilford County Primary Facebook Engagement*	N/A	63K	180k
YouTube Page Video Views	4.5k	9.7k	11.5k

*New for FY 25

Cooperative Extension

Department Overview

N.C. Cooperative Extension is a strategic partnership of the Cooperative Extension Programs at N.C. State University and N.C. A&T State University and Guilford County government. Cooperative 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, via community events, and media. Cooperative Extension maximizes the county's return on investment by educating and empowering the community and by utilizing volunteers.

Budget Summary

	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted	vs. FY 2026 Adopt (%)
Revenues	**-$47,048**	**$47,600**	**$55,000**	**$47,600**	**0%**
User Charges	17,578	26,800	26,800	26,800	0%
Other Revenues	(64,626)	20,800	28,200	20,800	0%
Expenses	**$825,079**	**$993,381**	**$1,003,217**	**$1,254,047**	**25%**
Personnel	-	-	-	165,692	100%
Operating	825,079	993,381	1,003,217	1,088,355	8%
County Funds	**$872,128**	**$945,781**	**$948,217**	**$1,206,447**	**27%**

	FY 2025 Amended	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted	vs. FY 2026 Adopt
# of Full-Time Equivalent Positions (FTE's)	0	0	0	2	**2**

Fiscal Year 2027 Budget Discussion

- Personnel increases are associated with the conversion of two Food Security positions from ARPA Funds.
- An increase in professional services includes the addition of a Digital Literacy position that was previously grant-funded.

Cooperative Extension

Responsibilities (Mandates or Board Priorities)

The department's services consist of the Food Security initiative, which is funded through the American Rescue Plan Act (ARPA) and requires development of a county-wide food security plan, coordination among community partners, and data-sharing to strengthen the local food system. All other program areas—4-H Youth Development, Agriculture & Natural Resources, Consumer Horticulture, Family & Community Wellbeing, and Administration—are non-mandated strategic services provided at the county's discretion. These services provide education, technical assistance, and community-based programming that support youth development, commercial and consumer agriculture, family health and financial stability, and internal administrative operations that ensure effective and compliant program delivery.

Service	Status	Expense Allocation	Revenue Allocation	Net County $	# of Positions
4-H Youth Development	Non-Mandated - Strategic Service	191,104	14,176	176,928	-
Administration	Non-Mandated - Strategic Service	166,969	448	166,521	-
Agriculture & Natural Resources	Non-Mandated - Strategic Service	160,862	25,564	135,298	-
Consumer Horticulture	Non-Mandated - Strategic Service	250,453	672	249,781	-
Family & Community Wellbeing	Non-Mandated - Strategic Service	256,353	6,572	249,781	-
Food Security	Non-Mandated - Strategic Service	228,305	168	228,137	2
		$1,254,047	**$47,600**	**$1,206,447**	**2.00**

Alignment to Advancing Our Livability

- Goal 1: Guilford County supports individuals and families to thrive by ensuring access to high-quality health and human services and by promoting physical, mental, and social wellbeing.
    - Strategy 1: Enhance collaborative solutions to address longstanding health disparities and disparate health outcomes including infant mortality, firearm violence and injury, and food insecurity.

Highlights of Recent Successes

- Successfully coordinated a response to the federal shutdown, supporting residents' access to food and supported non-profits through coordination.

Cooperative Extension

Indicators of Success

Performance Measures	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Estimates
Number of youth served in 4H/Extension Programs	4,100	5,412	3,948
Number of pesticide applicators receiving continuing education credits through Cooperative Extension	300	243	234
Number of individuals gaining knowledge or skills in consumer horticulture	155,354	7,881	3,216
Number of Guilford County residents that gain knowledge and skills in nutrition, financial management, and digital skills competency	2,721	31,448	33,432
Number of individuals gaining knowledge or skills in gardening, food production, and sustainable practices*	N/A	N/A	8,100
Number of individuals gaining knowledge or competency in digital skills*	N/A	N/A	1,752
Number of individuals who increased knowledge of local food and agricultural systems in Guilford County*	N/A	N/A	33,420
Number relations and outreach programs planned and conducted*	N/A	N/A	13
Number of partnership activities attended*	N/A	N/A	79

*New for FY 26

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Coordinated Services

Department Overview

Coordinated Services previously housed the funds for the County's CBO (Community Based Organization) program, Juvenile Crime Prevention Council (JCPC) and ABC Bottle Tax funds. Funds for these programs have been moved to other departments for FY 2027.

Budget Summary

	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted	vs. FY 2026 Adopt (%)
Revenues	**$1,544,205**	**$1,521,575**	**$1,555,855**	**$-**	**(100%)**
Federal/State Funds	1,541,443	1,521,575	1,555,855	-	(100%)
Other Revenues	2,762	-	-	-	
Expenses	**$3,451,289**	**$3,547,224**	**$3,629,531**	**$-**	**(100%)**
Personnel	15,000	10,649	13,542	-	(100%)
Operating	3,436,289	3,536,575	3,615,989	-	(100%)
County Funds	**$1,907,084**	**$2,025,649**	**$2,073,676**	**$-**	**(100%)**

	FY 2025 Amended	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted	vs. FY 2026 Adopt
# of Full-Time Equivalent Positions (FTEs)	0.1	0.1	0.1	0	**(0.1)**

Fiscal Year 2027 Budget Discussion

- Personnel and operating expenses for Juvenile Crime Prevention Council (JCPC) were moved to County Administration.
- Operating expenses associated with the Community Based Organizations policy, were moved to the Budget.
- Operating expenses associated with the ABC Bottle Tax funds have been moved to Public Health.

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County Administration

Department Overview

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.

Budget Summary

	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted	vs. FY 2026 Adopt (%)
Revenues	**-**	**-**	**$891,213**	**$1,289,575**	**100%**
Federal/State Funds	-	-	307,389	1,289,575	100%
Transfers From Other Funds	-	-	583,824	-	**-**
Expenses	**$2,369,698**	**$2,600,022**	**$4,117,677**	**$4,086,495**	**57%**
Personnel	1,799,957	1,593,947	2,335,958	1,728,857	8%
Operating	569,742	1,006,075	1,781,719	2,357,638	134%
County Funds	**$2,369,698**	**$2,600,022**	**$3,226,464**	**$2,796,920**	**8%**

	FY 2025 Amended	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted	vs. FY 2026 Adopt
# of Full-Time Equivalent Positions (FTEs)	7.9	7.9	14.9	8	**0.1**

Fiscal Year 2027 Budget Discussion

- Personnel increases include continuation of a performance-based merit plan and state mandated retirement changes.
- The FY 2027 budget reflects the removal of Continuum of Care (CoC) revenues and expenditures from County Administration into a newly established standalone department, Homeless Services, aligning resources with the County's strategic focus on homelessness response and coordination.

County Administration

Responsibilities (Mandates or Board Priorities)

County Administration's core functions are all mandated. 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 as required by state law.

Service	Status	Expense Allocation	Revenue Allocation	Net County $	# of Positions
County Administration	Mandated	2,711,920	-	2,711,920	7.90
Juvenile Crime Prevention Council	Mandated	1,374,575	1,289,575	85,000	0.10
		$4,086,495	**$0**	**$2,796,920**	**8**

Alignment to Advancing Our Livability

- Goal 5: Guilford County is committed to attracting and retaining a talented County workforce, ensuring operational excellence and responsible fiscal stewardship for the delivery of sustainable, high-quality public services in partnership with the community.

Highlights of Recent Successes

- Successfully developed a new Clean Energy Program to promote diversification of the County's use of energy sources, evaluate opportunities for the County to reduce current energy consumption, and promote sustainable practices within the organization. This work will include an energy audit of County facilities, and it will be housed in County Administration.
- The creation of the Homeless Services Department reflects the transition of Continuum of Care (CoC)-related revenues and expenditures from County Administration into a newly established standalone department, aligning resources with the County's strategic focus on homelessness response and coordination.

County Attorney

Department Overview

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.

Budget Summary

	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted	vs. FY 2026 Adopt (%)
Revenues	**$-**	**$24,000**	**$24,000**	**$24,000**	**0%**
Federal/State Funds	-	12,000	12,000	12,000	0%
User Charges	-	12,000	12,000	12,000	0%
Expenses	**$4,613,255**	**$5,242,554**	**$5,304,335**	**$6,027,260**	**15%**
Personnel	4,260,223	4,658,499	4,510,005	5,099,023	9%
Operating	351,382	584,055	789,330	928,237	59%
Human Services Assistance	1,650	-	5,000	-	0%
County Funds	**$4,613,255**	**$5,218,554**	**$5,280,335**	**$6,003,260**	**15%**

	FY 2025 Amended	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted	vs. FY 2026 Adopt
# of Full-Time Equivalent Positions (FTEs)	32	32	32	34	**2**

Fiscal Year 2027 Budget Discussion

- Increased personnel expenses are associated with the continuation of a performance-based merit plan and state mandated retirement changes.
- This budget includes the addition of Two Deputy County Attorney positions to support growing legal demands in the County Attorney's office, which currently includes outsourcing to third party legal providers to manage the workload.
- Long-term, the addition of these positions should result in a reduction in operating expenses to reducing reliance on outside counsel, offsetting a portion of the cost of the new positions. These new

positions will primarily support contract review, planning & development, real estate (including title examinations), tax, and employment law ($585,872).
- Rising operating expenses are due to the need to retain outside counsel to handle increasing caseloads until additional in-house attorneys can be hired.

Responsibilities (Mandates or Board Priorities)

The County Attorney is responsible for a mixture of mandated and non-mandated services. The core mandated service provided by the County Attorney is the provision of responsive, effective, and efficient legal advice and representation to the Board of Commissioners, County Manager, County Departments, and related agencies. Additionally, the non-mandated services of the Recovery Court Division seek to enhance public safety, lessen economic impacts on Guilford County, and reduce recidivism by addressing individuals with mental illness and substance use disorders to increase the likelihood of successful rehabilitation and stabilization.

Service	Status	Expense Allocation	Revenue Allocation	Net County $	# of Positions
County Attorney	Mandated	4,336,950	9,600	4,327,350	22.40
Legal Support Staff	Mandated	1,084,237	2,400	1,081,837	5.60
Recovery Court Division	Non-Mandated - Strategic Service	606,073	12,000	594,073	6.00
		$6,027,260	**$24,000**	**$6,003,260**	**34.00**

Alignment to Advancing Our Livability

- Goal 5: Guilford County is committed to attracting and retaining a talented County workforce, ensuring operational excellence and responsible fiscal stewardship for the delivery of sustainable, high-quality public services in partnership with the community.

Highlights of Recent Successes

- The County Attorney's office has successfully represented the County and its agencies on every level of court.
- In the past 90 days, 20 children per month have been placed in safe homes and out of placements funded by the County.
- The office has increased its presence in court-improvement discussions and projects with community and judicial stakeholders.
- With the restructuring of attorney-department assignments, response times to requests for legal assistance has improved.

Court Services

Department Overview

Court Services assists in the management of the pretrial inmate population while ensuring public safety by offering 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).

Budget Summary

	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted	vs. FY 2026 Adopt (%)
Expenses	**1,368,402**	**1,422,894**	**1,423,264**	**1,397,164**	**(2%)**
Personnel	1,199,609	1,248,907	1,248,907	1,229,852	(2%)
Operating	168,793	173,987	174,357	167,312	(4%)
County Funds	**$1,368,402**	**$1,422,894**	**$1,423,264**	**$1,397,164**	**(2%)**

Full-Time Positions	FY 2025 Amended	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted	vs. FY 2026 Adopt
# of Full-Time Equivalent Positions (FTEs)	15.18	15.18	15.18	15.21	**0.03**

Fiscal Year 2027 Budget Discussion

- Operating reductions are associated with aligning budget allocations to 2025 audited financials with a growth factor based on two years of CPI data.

Responsibilities (Mandates or Board Priorities)

While not a mandated service, Court Services significantly reduces the cost of maintaining defendants in County detention centers and the overall cost to the community. As a condition of pretrial release, a judge may place a defendant with Court Services as a form of supervised custodial release. Monitoring by Court Services may be imposed in addition to other conditions of pretrial release set by the judge or may be the sole condition of pretrial release.

Court Services

Service	Status	Expense Allocation	Revenue Allocation	Net County $	# of Positions
Case Management	Non-Mandated - Strategic Service	251,433	-	251,433	3.04
First Appearance Screening	Non-Mandated - Strategic Service	502,866	-	502,866	6.08
Screening & Coordination	Non-Mandated - Strategic Service	502,866	-	502,866	6.08
Pre-Trial CBO Program	Non-Mandated - Strategic Service	140,000	-	140,000	-
		$1,397,164	**$-**	**$1,397,164**	**15.21**

Alignment to Advancing Our Livability

- Goal 1: Guilford County supports individuals and families to thrive by ensuring access to high-quality health and human services and by promoting physical, mental, and social wellbeing.
    - Strategy 4: Promote second chance and recovery pathways for justice-involved adults and youth through community collaboration.

Highlights of Recent Successes

- The Court Services program has successfully completed training for and has begun implementation of the Public Safety Assessment Tool, to aid in making appropriate recommendations to our courts for pretrial release.

Indicators of Success

Performance Measures	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Estimates
Defendants Monitored	40	71	126
Monitored Cases Closed	20	46	106
Case Management Compliance Closures	70%	65%	80%
Defendants Interviewed for First Appearance	5,668	4,693	5,491
Interview Percentage (85% Goal)	85%	80%	85%
Jail Days Saved in Dollars	$712,000	$730,800	$745,416

Culture - Libraries

Department Overview

Guilford 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. The County does not operate a library but provides support to area libraries. The County has three state-recognized libraries: the Greensboro Public Library (state-recognized county library system), the High Point Municipal Library (state-recognized municipal library), and the Gibsonville Municipal Library (state-recognized municipal library). Greensboro and High Point 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 areas of the County.

Budget Summary

	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted	vs. FY 2026 Adopt (%)
Expenses	**$2,395,122**	**$2,417,964**	**$2,417,964**	**$2,441,031**	**1%**
Operating	2,395,122	2,417,964	2,417,964	2,441,031	1%
County Funds	**$2,395,122**	**$2,417,964**	**$2,417,964**	**$2,441,031**	**1%**

Fiscal Year 2027 Budget Discussion

- Funding represents the County's contribution to Greensboro, High Point, Gibsonville, and Jamestown. The allocation to Greensboro ($1,714,454) and High Point ($615,557) are based upon per capita funding formulas of $5.50 per capita and associated populations and represent an increase of $234,890.

Library Funding Breakdown

	FY2025 Actual	FY2026 Adopted	FY27 Adopted
State Recognized Libraries			
Greensboro (County System)	1,680,674	1,697,481	1,714,454
High Point (Municipal)	603,448	609,483	615,577
Gibsonville	55,500	55,500	55,500
Sub-Total	$2,339,622	$2,362,464	$2,385,531
Community Libraries			
Jamestown	55,500	55,500	55,500
Sub-Total	$55,500	$55,500	$55,500
Grand Total	**$2,395,122**	**$2,417,964**	**$2,441,031**

Culture - Libraries

Responsibilities (Mandates or Board Priorities)

Library services in Guilford County are not a mandated county function. Instead, they are provided by municipalities, with Greensboro, High Point, and Gibsonville operating their own systems, and a nonprofit partnering with Jamestown to offer services. County residents may access any of these libraries, as all systems allow any Guilford County resident to register for a library card.

Service	Status	Expense Allocation	Revenue Allocation	Net County $	# of Positions
Libraries	Non-Mandated - Strategic Service	2,441,031	-	2,441,031	0
		$2,441,031	**$-**	**$2,441,031**	**0.00**

Alignment to Advancing Our Livability

- Goal 4: Guilford County promotes intentionally designed, vibrant, and thriving communities by advancing infrastructure to meet growth demands, engaging in planning and development practices that balance environmental, social and economic factors for all residents, and establishing high quality recreational and green space amenities.

Economic Development & Assistance

Department Overview

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.

Budget Summary

	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted	vs. FY 2026 Adopt (%)
Expenses	**$6,495,742**	**$4,895,210**	**$5,505,436**	**$5,363,876**	**10%**
Operating	6,495,742	4,895,210	5,505,436	5,363,876	10%
County Funds	**$6,495,742**	**$4,895,210**	**$5,505,436**	**$5,363,876**	**10%**

FY2027 Incentive Grant Breakdown

Organization	Budgeted Incentive Grant
Publix	$2,626,894
Proctor & Gamble	$435,000
High Point Catalyst	$350,000
EcoLab	$348,851
Lollytogs	$305,544
Clearly Clean	$144,869
Syngenta	$190,177
Amada	$99,000
Hoffman & Hoffman	$51,000
Core Tech	$39,856
Piedmont Aviation	$33,577
Cascade Die Casting	$30,968
JM Pleasants	$29,092
Op Sun	$14,048

Economic Development & Assistance

FY2027 Outside Non-Profit Economic Development Organizations Breakdown

Organization	Recommended	Services Provided	Economic Development Goal
Greensboro Area Chamber of Commerce	$200,000	Recruitment of new companies and collaboration 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
Forward High Point Foundation/Downtown High Point	$65,000	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
Folk Festival	$25,000	Revitalize downtown Greensboro into a source of economic, social, academic, and recreational prosperity	Increase/Improve Business Prospects

Economic Development & Assistance

Responsibilities (Mandates or Board Priorities)

The County's Economic Development program is a non-mandated strategic service focused on supporting continued growth and investment in Guilford County and the broader Piedmont Triad region. Efforts center on retaining and expanding existing industries while also attracting new businesses and emerging sectors. The program's budget supports two major initiatives: Community Economic Development Organizations, which receive County grant funding to deliver services and activities that strengthen economic vibrancy, and the Economic Incentive Grant Program, which provides performance-based grants to qualified companies that meet defined investment, job retention, and job creation goals.

Service	Status	Expense Allocation	Revenue Allocation	Net County $	# of Positions
Incentive Grants	Non-Mandated - Strategic Service	4,848,876	-	4,848,876	-
Outside Non-Profit Economic Development Organizations	Non-Mandated - Strategic Service	515,000	-	515,000	-
		$5,363,876	**-**	**$5,363,876**	**-**

Highlights of Recent Successes

- Strengthened internal business processes for economic development by modernizing workflows for project intake, incentive evaluation, agreement administration, and compliance monitoring, improving efficiency, consistency, and accountability.
- Implemented new analytics tools to better assess the impacts of economic development projects, supporting more data-informed decision-making and stronger evaluation of public investments.
- Increased efforts to align economic development strategies with the County's Strategic Plan for Livability and strengthened internal and external partnerships to support countywide economic development.

Indicators of Success

Performance Measures	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Estimates
Total Taxable Sales and Purchases in Guilford County	$11,184,389,474	$11,322,699,312	$11,560,475,998
Unemployment Rate	4.1%	4.3%	4.3%

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Elections

Department Overview

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.

Budget Summary

	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted	vs. FY 2026 Adopt (%)
Revenues	**$404**	**$427,440**	**$427,440**	**$-**	**(100%)**
User Charges	140	427,240	427,240	-	**(100%)**
Expenses	**$4,019,563**	**$4,091,968**	**$4,238,207**	**$4,027,241**	**(2%)**
Personnel	2,882,693	2,768,965	2,912,703	2,913,852	5%
Operating	1,136,870	1,323,003	1,325,504	1,113,389	(16%)
County Funds	**$4,019,160**	**$3,664,528**	**$3,810,767**	**$4,027,241**	**10%**

	FY 2025 Amended	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted	vs. FY 2026 Adopt
# of Full-Time Equivalent Positions (FTEs)	16	16	16	16	**0**

Fiscal Year 2027 Budget Discussion

- Personnel expenses increased for part-time salary expenses anticipated with the 2026 Midterm Election.
- Revenue generated from User Charges decreased as there will be fewer local municipal elections than took place during FY2026.
- Operating expenses decreased from FY2026 due to the completion of one-time improvements to a new Elections storage facility.

Elections

Responsibilities (Mandates or Board Priorities)

The services provided by the Board of Elections are all mandated services, including the enforcement of campaign finance regulations, the distribution of elections data and maps (including precinct maps, local election boundaries, and state/federal districts), the proper and reliable administration of elections, and the ongoing maintenance of the voter registration database. The services provided by the Board of Elections are mandated by NC General Statutes, NC State Board of Election directives, Federal elections law, and the rights of voters protected by the U.S. Constitution.

Service	Status	Expense Allocation	Revenue Allocation	Net County $	# of Positions
Campaign Finance Regulations	Mandated	80,545	-	80,545	0.32
Data & Maps	Mandated	80,545	-	80,545	0.32
Elections Management	Mandated	3,302,338	-	3,302,338	13.12
Voter Registration	Mandated	563,814	-	563,814	2.24
		$4,027,241	**$-**	**$4,027,241**	**16.00**

Alignment to Advancing Our Livability

- Goal 5: Guilford County is committed to attracting and retaining a talented County workforce, ensuring operational excellence and responsible fiscal stewardship for the delivery of sustainable, high-quality public services in partnership with the community.

Highlights of Recent Successes

- Successfully conducted three elections, which included both municipal and county-wide elections.
- The county-wide primary election saw a historic number of voters (77,493).
- Completed four recounts, which included recounting all ballots with high-speed tabulators and samples of precincts by hand, with no differences between the two.
- Implemented the State Board of Elections Registration Repair Project and updated thousands of voter records with corrected or missing identification data.

Indicators of Success

Performance Measures	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Estimates
Number of Elections	1	1	3
Number of Revenue Generating Elections	0	0	2
Number of New and Updated Voter Registrations Processed	51,736	92,071	52,004
Number of Early Voting Sites Used, aggregate	15	28	20
Additional Precincts	0	0	0

Emergency Services

Department Overview

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, 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.

Budget Summary

	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted	vs. FY 2026 Adopt (%)
Revenues	**$27,518,232**	**$25,995,825**	**$25,995,825**	**$27,213,050**	**5%**
User Charges	27,257,468	25,705,825	25,705,825	26,935,050	5%
Federal/State Funds	69,850	75,000	75,000	62,500	(17%)
Other Revenues	190,914	215,000	215,000	215,500	0%
Expenses	**$44,178,698**	**$47,874,157**	**$48,412,197**	**$48,260,589**	**1%**
Personnel	29,700,392	31,041,484	31,041,484	32,324,349	4%
Operating	13,550,726	14,882,673	15,337,604	15,001,240	1%
Capital Outlay	927,581	1,950,000	1,356,874	935,000	(52%)
County Funds	**$16,660,466**	**$21,878,332**	**$22,416,372**	**$21,047,539**	**(4%)**

	FY 2025 Amended	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted	vs. FY 2026 Adopt
# of Full-Time Equivalent Positions (FTEs)	279.25	303.25	303.25	303.25	**0**

Emergency Services

Fiscal Year 2027 Budget Discussion

- Personnel increases are associated with the full fiscal year impact of adding 24 positions, with staggered start dates in FY26, to support adding four (4) peak demand units with a goal to improve response. Other personnel increases are a result of annual merits and state mandated retirement increases.
- Ambulance fees in Emergency Services are anticipated to grow based on prior trends, additional peak demand units, and renegotiated collection rates with the third-party vendor.
- Capital Outlay expenditure decreased, primarily associated with funding for Emergency Services cardiac monitoring shifting from capital outlay to a transfer to debt service.

Responsibilities (Mandates or Board Priorities)

Emergency Services includes a mix of mandated and non-mandated functions that protect public safety and support countywide emergency response. Mandated services include Emergency Management, EMS, and Fire Inspections & Investigations, which provide coordinated emergency planning, 24/7 medical response, and required fire safety oversight. Non-mandated strategic services—Community Paramedicine, Fire Operations, and GCSTOP Coordination—strengthen community health outreach, add specialized fire and rescue capabilities, and support local efforts to reduce opioid-related harm.

Service	Status	Expense Allocation	Revenue Allocation	Net County $	# of Positions
Emergency Management	Mandated	954,539	389,500	565,039	5
Emergency Medical Services (EMS)	Mandated	42,022,247	26,495,500	15,526,747	258.77
Fire Inspections & Investigations	Mandated	1,790,986	157,050	1,633,936	12
Community Paramedicine	Non-Mandated - Strategic Service	334,468	-	334,468	2.48
Fire Operations	Non-Mandated - Strategic Service	3,158,349	171,000	2,987,349	25
GCSTOP Coordination	Non-Mandated - Strategic Service	-	-	-	-
		$48,260,589	**$27,213,050**	**$21,047,539**	**303.25**

Alignment to Advancing Our Livability

- Goal 3: Guilford County creates a safe, prepared, and resilient community by investing in public safety, emergency response, disaster readiness, and community resilience.
    - Strategy 1: Enhance the public safety system by aligning staffing and resources with service demand to ensure timely response to emergencies and calls for service.

Emergency Services

Highlights of Recent Successes

- This Fiscal Year has been a year of rebuilding several key positions, including promotions of the Deputy Director, EM Division Director, ES Managers, Training Supervisor, Captains, and the re-establishment of our Field Training Officer program (directly tied to the Field Training and Evaluation Program).
- This budget expanded throughout the year EMS positions for EMS Captains, EMS Field Trainer Officers, and Paramedics/EMT's while it also marked a significant reinvestment in capital equipment, including new cardiac monitors and stretchers with power load capability.

Indicators of Success

Performance Measures	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Estimates
Call Volume	83,619	84,109	85,000
Priority Calls – Echo	1,282	1,201	1,300
Echo Response Times with 9 Minutes Target Met	75%	60% CR to AR	TBD

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Family Justice Center

Department Overview

The Family Justice Center (FJC) is a collaborative of local government and community-based agencies working 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. FJC's mission is to protect the vulnerable, stop the violence, restore hope, and make our community safer by empowering victims of family violence 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 national leader in strategic partnerships, and our expertise is sought at the local, state, and national level. Initiatives like the High Risk Case Review Teams have won national recognition through NACo Achievement Awards, and Guilford County FJC coordinates and hosts the Annual NC Family Justice Center & Collaborative Communities Conference.

Budget Summary

	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted	vs. FY 2026 Adopt (%)
Revenues	**$62,257**	**$142,000**	**$142,586**	**$71,300**	**(50%)**
User Charges	1,063	5,500	5,500	500	(91%)
Approp. Fund Balance	-	60,000	60,586	-	(100%)
Expenses	**$1,457,346**	**$1,913,153**	**$1,919,183**	**$1,843,144**	**(4%)**
Personnel	1,182,514	1,334,378	1,384,462	1,421,250	7%
Operating	144,057	399,685	405,715	315,297	(21%)
Transfers Out & Other	130,775	179,090	129,006	106,597	(40%)
County Funds	**$1,120,257**	**$1,192,378**	**$1,241,876**	**$1,349,950**	**13%**

Full-Time Positions	FY 2025 Amended	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted	vs. FY 2026 Adopt
# of Full-Time Equivalent Positions (FTEs)	12	13	14	14	**1**

Fiscal Year 2027 Budget Discussion

- One position shifted from grant funds to the general fund due to state funding changes for the child advocacy position.
- Personnel expenses increased associated with continuation of a performance-based merit plan and state-mandated retirement changes.
- The Board of Commissioners added $100,000 in recurring County funding beginning in FY2026 to support Camp Hope, reducing the need for donations and fund balance to sustain the program.
- Operating reductions associated with aligning budget allocations to 2025 audited financials, with a growth factor based on two years of CPI data (5.4%).

Family Justice Center

Responsibilities (Mandates or Board Priorities)

Family Justice Center partners and staff empower family violence victims to live free from violence and abuse and hold offenders accountable by providing easily accessible, coordinated, and comprehensive services in a single location. Partners and staff work closely with court personnel to ensure victims get access to services as quickly as possible.

Service	Status	Expense Allocation	Revenue Allocation	Net County $	# of Positions
Community Engagement: Training & Consultation	Non-Mandated - Strategic Service	41,439	9,135	32,304	0.28
Multidisciplinary Team Coordination	Non-Mandated - Strategic Service	687,722	9,335	678,387	5.88
Navigation, Hospitality, Coordination Services	Non-Mandated - Strategic Service	687,722	9,335	678,387	5.88
Department Directed Services	Non-Mandated - Strategic Service	235,324	9,195	226,129	1.96
Partner Agency Services	Non-Mandated - Strategic Service	-	-	-	-
Elder Justice Services	Non-Mandated - Strategic Service	56,636	-	56,636	-
Camp Hope and Child Trauma Coordination	Non-Mandated - Strategic Service	134,300	34,300	100,000	-
		$1,843,144	**$71,300**	**$1,771,844**	**14.00**

Alignment to Advancing Our Livability

- Goal 1: Guilford County supports individuals and families to thrive by ensuring access to high-quality health and human services and by promoting physical, mental, and social wellbeing.
    - Strategy 2: Enhance services to reduce the harms of substance use through a continuum of care with a focus on families, children, veterans, and other vulnerable populations.

Highlights of Recent Successes

- Hosted the 7th Annual NC Family Justice Center and Collaborative Communities Conference with over 450 professionals in attendance. This conference is the largest statewide Family Justice Center conference in the nation. The agenda included the country's first ever pediatric strangulation conference training, representing a groundbreaking collaboration between the FJC and the Alliance for HOPE International.
- North Carolina Governor Josh Stein and Attorney General Jeff Jackson visited the center in April of 2025 to raise public awareness about sexual violence and highlight resources for survivors within the Center. While visiting the Center, Governor Stein issued a proclamation recognizing April as Sexual Assault Awareness Month.

Family Justice Center

- Camp HOPE summer programming expanded to include a new High Adventure Camp HOPE for teenage campers, offered in partnership with 4H Camp Millstone. This camp offered challenge by choice activities with an emphasis on leadership and finding hope after experiences of violence and abuse.
- Hosted a participant from Malaysia through YSEALI (Young Southeast Asian Leaders Initiative) who focused her international research on the FJC's victim-centered, multidisciplinary approach. Her project was selected for implementation in her home community.
- Celebrated the 10th Anniversary of the Guilford County Family Justice Center partnership, honoring the impact of this life-saving collaboration that has served over 100,000 survivors.
- Continued to connect with the community to spread awareness and resource information with the highest number of community engagement and outreach activities (197) in the history of the FJC.
- NC Senate Bill 400 was signed into law, representing a milestone in the Family Justice Center's Elder Justice Committee's continued advocacy and statewide leadership in best practices for addressing elder abuse through multidisciplinary collaboration.

Indicators of Success

Performance Measures	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Estimates
Survivors Served	12,909	13,034	10,000
Camp Hope Participants (enrolled youth)	110	135	145
Number of youth served	2,468	2,063	2,240
Number of client contacts, self-reported elder abuse concerns	248	238	183
Multidisciplinary Team Coordination (Meetings/Attendees)	75/1,122	74/1,685	45/865
Number of outreach events/educational programs conducted	170	197	160
Number of volunteer hours	3,870	4,391	4,200

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Finance

Department Overview

The Finance Department ensures and maintains 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.

Budget Summary

	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted	vs. FY 2026 Adopt (%)
Revenues	**$106,926**	**$125,000**	**$125,000**	**$125,000**	**0%**
Other Revenues	(28,438)	-	-	-	0%
User Charges	135,364	125,000	125,000	125,000	0%
Expenses	**$4,910,463**	**$5,213,867**	**$5,270,458**	**$5,263,255**	**1%**
Personnel	4,540,473	4,675,198	4,675,198	4,717,357	1%
Operating	369,990	538,669	595,260	545,898	1%
Capital Outlay	-	-	-	-	0%
County Funds	**$4,803,537**	**$5,088,867**	**$5,145,458**	**$5,138,255**	**1%**

	FY 2025 Amended	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted	vs. FY 2026 Adopt
# of Full-Time Equivalent Positions (FTEs)	40	40	40	40	**0**

Fiscal Year 2027 Budget Discussion

- Personnel expenses are associated with continuation of a performance-based merit plan and state mandated retirement changes.

Finance

Responsibilities (Mandates or Board Priorities)

The Finance Department provides a mixture of mandated and non-mandated services. Mandated services offered by the department include accounting services, treasury and debt management, contracts management, and financial reporting. Non-mandated services offered by the Finance department include the P-Card program, surplus and disposal, financial management of grant funds, requisition and purchase order processing, and maintaining positive working relationships with key vendors and suppliers.

Service	Status	Expense Allocation	Revenue Allocation	Net County $	# of Positions
Accounting Services	Mandated	631,591	15,000	616,591	4.80
Contracts Management	Mandated	473,693	11,250	462,443	3.60
Financial Reporting	Mandated	526,326	12,500	513,826	4.00
Functional Support Services	Non-Mandated - Internal Service	1,315,814	31,250	1,284,564	10.00
Strategic Sourcing/Purchasing	Non-Mandated - Internal Service	210,530	5,000	205,530	1.60
Procurement Card Program	Non-Mandated - Internal Service	263,163	6,250	256,913	2.00
Financial & Grants Management	Non-Mandated - Internal Service	263,163	6,250	256,913	2.00
Vendor & Supplier Relationships	Non-Mandated - Internal Service	52,633	1,250	51,383	0.40
Requisitions & P.O. Processing	Non-Mandated - Internal Service	105,265	2,500	102,765	0.80
Surplus & Disposal	Non-Mandated - Internal Service	105,265	2,500	102,765	0.80
Treasury and Debt Management	Mandated	1,315,814	31,250	1,284,564	10.00
		$5,263,255	**$125,000**	**$5,138,255**	**40.00**

Alignment to Advancing Our Livability

- Goal 2: Guilford County empowers individuals across their lifespan from early childhood education through lifelong learning, supports upward mobility and long-term prosperity, and promotes sustainable economic development.
    - Strategy 2: Partner with Guilford County Schools to fund and sustain safe, modern, and future-ready schools while fulfilling statutory obligations per NCGC 115C-426(f).

Highlights of Recent Successes

- The number of P-card infractions have continued to decrease significantly since the new P-card Guidelines were Implemented during FY 2025.

Finance

- Purchasing Division staff received the Sustained Professional Purchasing Award at the North Carolina Association of Governmental Purchasing conference. The award highlights the division's accomplishments in procurement and its sustained excellence in purchasing standards.
- Essential financial operations were maintained, with minimal disruptions, following the fire at the Katie S. Cashion Center in July 2025, despite the loss of departmental office space and equipment in the fire.

Indicators of Success

Performance Measures	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Estimates
Number of Electronic Payments	3,403	5,510	4,242
Number of Paper checks issued	21,468	20,291	20,394
Number of Requests for Check	4,492	3,789	3,794
Number of P-Card Transactions	15,465	15,367	15,741
Number of P-Card Infractions	1,291	399	297
Bond Rating	AAA/Aaa	AAA/AAA	AAA/AAA

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Fleet Operations

Department Overview

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 and Guilford County Transportation & Mobility Services. Funds for these programs have been moved to General Services for FY 2027.

Budget Summary

	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted	vs. FY 2025 Adopt (%)
Revenues	**$59,629**	**$52,000**	**$52,000**	**$-**	**(100%)**
Other Revenues	59,629	52,000	52,000	-	(100%)
Expenses	**$1,226,889**	**$956,315**	**$1,150,038**	**-**	**(100%)**
Personnel	185,422	196,121	196,121	-	(100%)
Operating	609,640	760,194	798,892	-	(100%)
Capital Outlay	431,827	-	155,025	-	0%
County Funds	**$1,167,261**	**$904,315**	**$1,098,038**	**$-**	**(100%)**

	FY 2025 Amended	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted	vs. FY 2025 Adopt
# of Full-Time Equivalent Positions (FTEs)	2	2	2	0	**(2)**

Fiscal Year 2027 Budget Discussion

- Personnel and operating expenses for Fleet Operations have been moved to the General Services department.

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General Services

Department Overview

The General Services 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, including new construction, major/minor renovations, system/equipment replacements and upgrades. General Services also provides internal and external mail distribution, manages County parking areas, and provides Project Management as well as Property Management Services. The department is also responsible for the operation of the County's two motor pools and manages fleet operations for all County vehicles, excluding the Sheriff's Department, and Emergency Services.

Budget Summary

	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted	vs. FY 2026 Adopt (%)
Revenues	**$1,161,256**	**$1,104,582**	**$1,104,582**	**$1,156,582**	**5%**
Other Revenues	525,175	354,582	354,582	406,582	15%
User Charges	636,080	750,000	750,000	750,000	0%
Expenses	**$11,132,239**	**$12,830,321**	**$13,171,818**	**$14,609,851**	**14%**
Personnel	6,161,964	6,540,975	6,540,975	6,860,280	5%
Operating	4,708,901	5,267,446	5,556,721	7,749,571	47%
Capital Outlay	12,364	21,900	20,790	-	(100%)
Debt Service	321,476	-	331,120	-	0%
Transfers Out & Other	(72,466)	1,000,000	722,212	-	0%
County Funds	**$9,970,983**	**$11,725,739**	**$12,067,236**	**$13,453,269**	**15%**

	FY 2025 Amended	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted	vs. FY 2026 Adopt
# of Full-Time Equivalent Positions (FTEs)	67	67	67	69	**2**

Fiscal Year 2027 Budget Discussion

- Beginning in FY 2027, the Fleet Operations and Facilities departments have been combined to form the new Department of General Services.
- The growth in total FTEs by 2 reflects the movement of Fleet Operations staff into General Services.
- Projected increases in the cost of utilities/fuel utilization based on rates and energy consumption.

Responsibilities (Mandates or Board Priorities)

The General Services department provides a mixture of mandated and non-mandated services. Mandated services provided by the department include the ongoing operations and maintenance of County buildings, the ongoing maintenance and repair of the two County Courts buildings, general maintenance of the two County Adult Detention Centers and the Juvenile Detention Center, and the operation of the County's Sign Shop.

General Services

Additional non-mandated services provided by the department include internal mail distribution services, property management, parking services, and project management for the County's capital projects.

Service	Status	Expense Allocation	Revenue Allocation	Net County $	# of Positions
Building Operations & Maintenance	Mandated	5,035,030	-	5,035,030	46.00
Court Facility Utilities & Maintenance	Mandated	1,662,328	750,002	912,326	-
Detention Center Maintenance	Mandated	267,170	-	267,170	9.00
Fleet Management & Maintenance	Non-Mandated - Internal Service	1,030,500	-	1,030,500	2.00
Sign Shop	Mandated	289,952	5,000	284,952	2.00
Mail Distribution Services	Non-Mandated - Internal Service	440,540	-	440,540	3.00
Property Management	Non-Mandated - Internal Service	2,181,685	76,580	2,155,105	4.00
Project Management	Non-Mandated - Internal Service	3,296,893	222,000	3,074,893	2.00
Parking Services	Non-Mandated - Internal Service	405,751	103,000	304,751	1.00
		$14,609,851	**$1,156,582**	**$13,453,269**	**69.00**

Alignment to Advancing Our Livability

- Goal 5: Guilford County is committed to attracting and retaining a talented County workforce, ensuring operational excellence and responsible fiscal stewardship for the delivery of sustainable, high-quality public services in partnership with the community.
    - Strategy 3: Enhance capital planning through lifecycle cost analysis to ensure reliable, high-quality services that prioritize life/safety and accessibility.

Highlights of Recent Successes

- Completed and opened the Law Enforcement Administrative Center to provide a new facility for the Guilford County Sheriff's office to consolidate operations and improve public safety.
- Completed the Reverend Prince Edward Graves Recovery and Treatment Center to provide a facility to address substance use disorder in the County.
- Responded rapidly to the fire at the Katie S. Cashion building to restore County operations and prevent a halt in services for the Family Justice Center, Finance, Human Resources and Internal Audit. The Family Justice Center resumed operations in the Cashion building only six months after the fire.
- Completed the design of the Women with Children's Recovery Center to provide a facility to allow mothers and children a safe environment for substance use disorder treatment and recovery.
- Completed the renovation of the Old Courthouse Plaza and parking deck.

General Services

Indicators of Success

Performance Measures	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Estimates
Number of Work Orders Completed	14,290	15,228	15,246
Mail Volume	504,293	528,778	536,186
Active Capital Renovation Projects in Dollars	$25,500,000	$26,400,000	$26,800,000
Active Capital New Construction Projects in Dollars	$33,600,000	$35,100,000	$27,000,000
Building Maintenance and Repair Cost per Square Foot	$1.72	$1.71	$1.73
Capital Renovation and Repair Cost per Square Foot	$10.20	$10.56	$10.31
Total Square Feet Maintained	2,500,000	2,500,000	2,600,000
Number of Work Orders Completed per FTE	392	435	436
Deferred 5-Year CIP Maintenance Projects in Dollars	$44,000,000	$50,000,000	$57,500,000

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HHS Agency - Administration

Department Summary

Provides overall strategic and operational coordination of Guilford's Consolidated Health & Human Services Agency functions including Social Services and Public Health. HHS Administration supports HHS-wide and multi-department projects, staff training and development, technology and software needs, municipal and community relationship management, and business process and continuous quality improvement activities to improve overall transparency, efficiency, and function of HHS for the community. HHS Administration provides staff support to the HHS Advisory Committee (HHSAC) and other related boards and committees.

Budget Summary

	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted	vs. FY 2026 Adopt (%)
Revenues	**$92,414**	**$761,722**	**$-**	**$-**	**(100%)**
Federal/State Funds	92,414	177,898	-	-	(100%)
Transfers from Other Funds	-	583,824	-	-	(100%)
Expenses	**$440,824**	**$1,496,809**	**$240,569**	**$333,087**	**(71%)**
Personnel	351,593	924,909	211,789	198,071	(78%)
Operating	89,231	571,900	28,780	135,016	(58%)
County Funds	**$348,409**	**$735,087**	**$240,569**	**$333,087**	**(40%)**

Full-Time Positions	FY 2025 Amended	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted	vs. FY 2026 Adopt
# of Full-Time Equivalent Positions (FTEs)	0.5	8.3	1.3	1.3	**(7)**

Fiscal Year 2027 Budget Discussion

- During FY 2026, seven (7) positions associated with Continuum of Care and Homeless Services were transferred from HHS Administration to County Administration, with related expenses and revenues moving to a newly established standalone Homeless Services Department in FY 2027.
- The decrease in Transfers from Other Funds reflects a one-time transfer in FY 2026 to support the Eviction Mediation Program. This program will now be included within the Homeless Services Department in FY 2027, resulting in a reduction in associated funding within HHS Administration.

HHS Agency - Administration

Responsibilities (Mandates or Board Priorities)

The Health and Human Services (HHS) Administration department provides non-mandated internal services that support the effective coordination and oversight of Guilford County's Consolidated Health and Human Services Agency. Functions include administrative leadership, compliance and reporting support, staff development and training, technology and systems support, data analysis, and business process and continuous quality improvement to ensure efficient and consistent service delivery across Social Services and Public Health. HHS Administration also leads cross-departmental initiatives, manages external government and community partnerships, and provides staff support to advisory boards, including the HHS Advisory Committee (HHSAC). These internal services are essential to maintaining alignment with federal and state requirements, promoting transparency and accountability, and enhancing overall operational effectiveness across the agency.

Service	Status	Expense Allocation	Revenue Allocation	Net County $	# of Positions
Administration	Non-Mandated - Internal Service	333,087	-	333,087	1.30
		$333,087	**$-**	**$333,087**	**1.30**

Alignment to Advancing Our Livability

- Goal 1: Guilford County supports individuals and families to thrive by ensuring access to high-quality health and human services and by promoting physical, mental, and social wellbeing.

Highlights of Recent Successes

- Launched the HHS Practice & Operational Framework, which included an All-Staff Kickoff Event, and established four committees centered around the four dimensions of the Framework: Infrastructure, Workforce/Community Resources, Engaging Individuals Served, and Clinical/Services.
- Secured appointments to the Health and Human Services Advisory Committee (HHSAC) to fill all the seats on the Committee and launched an HHSAC Orientation to provide updated training to members.
- Began an update of the HHS Internship program, including how interested individuals apply for internships, how they are connected to intern hiring managers, and identifying policy updates needed to ensure internships are accessible and beneficial to both the interns and the County.

Indicators of Success

Performance Measures	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Estimated
Number of special/administrative HHS projects supporting department operations	37	35	35
% of HHS Practice and Operational Framework initiatives on track/on time*	-	100%	100%
Number of training sessions delivered for staff development	78	135	210
Number of HHS student interns coordinated	10	10	14

*New for FY 25

HHS Public Health

Department Summary

Guilford County's Department of Public Health protects, promotes, and enhances the health and well-being of all residents and the environment through a comprehensive and prevention-focused approach. As one of the nation's earliest public health departments, the department plays a critical role in advancing the County's commitment to Successful People by addressing community health needs through clinical services, health education, disease prevention, and environmental health programs.

Public Health delivers a wide range of services, including communicable disease control, maternal and child health, immunizations, environmental health inspections, and health promotion initiatives. Through partnerships with community organizations, healthcare providers, and regional and state agencies, the department works to improve health outcomes, reduce health disparities, and respond to emerging public health challenges.

The department emphasizes data-driven decision-making, community engagement, and coordinated service delivery to ensure accessible, high-quality services. Public Health supports the Board of County Commissioners' core value of Service and Outcomes Excellence by fostering a healthier, safer, and more resilient community.

Budget Summary

	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted	vs. FY 2026 Adopt (%)
Revenues	**$24,838,570**	**$31,408,204**	**$32,233,702**	**$29,539,033**	**(6%)**
Federal/State Funds	9,857,290	10,053,089	10,740,741	10,158,256	1%
Other Revenues	2,468,878	2,407,764	2,426,264	1,311,135	(46%)
User Charges	12,512,402	11,001,342	11,001,342	10,630,798	(3%)
Approp. Fund Balance	-	7,946,009	8,065,355	7,438,844	(6%)
Expenses	**$49,304,908**	**$56,662,257**	**$55,628,733**	**$55,868,901**	**(1%)**
Personnel	41,721,320	47,046,736	44,418,090	47,269,283	0%
Operating	7,269,401	8,699,815	9,918,204	7,632,391	(12%)
Capital Outlay	141,574	539,000	682,652	503,000	(7%)
Human Services Assistance	140,678	376,706	366,467	464,227	23%
Debt Service	32,400	-	2,700	-	-
Transfers Out & Other	(464)	-	240,620	-	-
County Funds	**$24,466,338**	**$25,254,053**	**$23,395,031**	**$26,329,868**	**4%**

Full-Time Positions	FY 2025 Amended	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted	vs. FY 2026 Adopt
# of Full-Time Equivalent Positions (FTEs)	460.1	455.1	455.1	454.9	**(0.2)**

HHS Public Health

Fiscal Year 2027 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 2026 personnel adjustments.
- Continued reliance on one-time Medicaid Maximization fund balance is necessary to support ongoing Public Health programs due to reduced recurring property tax revenue resulting from the inability to use the tax revaluation.
- Operating reductions associated with aligning budget allocations to 2025 audited financials, with a growth factor based on two years of CPI data (5.4%)
- Anticipated outside funding for the Family Connects program is reduced by $736,041. County funds have been provided to continue the program.

Responsibilities (Mandates or Board Priorities)

The Department of Public Health administers a combination of mandated and non-mandated services to protect and improve the health of Guilford County residents. Mandated functions include communicable disease control, immunizations, maternal and child health services, and environmental health programs such as food and lodging inspections, on-site wastewater, and public health nuisance investigations. These services are required under federal and state law and are essential to safeguarding public health and preventing the spread of disease. In addition to these core responsibilities, the department provides non-mandated internal and strategic services that support effective operations and community health outcomes, including health education, community outreach, data analysis, and program planning. Public Health also delivers clinical and preventive services, wellness initiatives, and partnerships with community organizations to address health disparities, improve access to care, and promote long-term health and environmental sustainability across the County.

Service	Status	Expense Allocation	Revenue Allocation	Net County $	# of Positions
Allied Health Administration	Mandated	655,953	411,302	244,651	2.00
Care Management for At-Risk Children (CMARC)	Mandated	1,787,038	1,092,305	694,733	17.90
Care Management for High Risk Pregnancies	Mandated	1,908,086	1,908,086	-	16.40
Child Care Health Consultation (CCHC)	Mandated	1,384,204	1,100,800	283,404	11.25
Communicable Disease	Mandated	452,835	229,218	223,617	1.46
Community Administration	Mandated	819,947	5,000	814,947	6.00
Community Alternatives Programs, Disabled Adults & Children	Mandated	1,913,670	1,913,670	-	13.00
Community Child Protection/Fatality Teams	Mandated	12,260	12,260	-	-

HHS Public Health

Service	Status	Expense Allocation	Revenue Allocation	Net County $	# of Positions
Epidemiology	Mandated	110,594	-	110,594	1.00
Expanded Testing Services/ Jail Screening Program	Mandated	133,781	133,781	-	-
Family Planning	Mandated	4,166,545	3,503,325	663,220	34.09
Food, Lodging, & Institutions	Mandated	1,899,974	113,968	1,786,007	15.50
Health and Risk Assessment	Mandated	364,366	200,350	164,016	3.00
Health Education Admin	Mandated	743,837	2,000	741,837	7.00
Maternity Care	Mandated	2,942,083	3,204,690	(262,607)	21.88
On-Site Wastewater	Mandated	1,047,059	368,915	678,144	10.50
Water Quality	Mandated	1,047,059	368,915	678,144	10.50
WIC Breastfeeding Peer Counselor Program	Mandated	365,378	223,908	141,470	5.30
WIC Program	Mandated	3,075,138	2,820,069	255,069	36.71
Immunizations	Mandated	323,362	233,298	90,064	3.84
Integrated Targeted Testing Services (ITTS)	Mandated	422,824	231,230	191,594	3.95
Vital Records	Mandated	176,429	-	176,429	2.00
Pools	Mandated	937,091	110,968	826,124	8.50
Preparedness	Mandated	149,139	68,498	80,641	1.00
Public Health Administration	Mandated	1,344,217	1,014,381	329,836	21.76
Refugee Health Services	Mandated	310,697	326,899	(16,202)	2.04
Regional Vasectomy Program	Mandated	110,998	110,998	-	0.65
School Health Program	Mandated	9,859,140	654,956	9,204,184	77.00
School Health Alliance	Non-Mandated - Strategic Service	150,000	-	150,000	-
Sexual Health Action Group (SHAG)	Mandated	175,000	-	175,000	-
Sexually Transmitted Infection Prevention & Control	Mandated	1,801,835	580,338	1,221,497	17.00
Tattoo & Piercing	Mandated	104,362	129,003	(24,641)	1.00

HHS Public Health

Service	Status	Expense Allocation	Revenue Allocation	Net County $	# of Positions
Tuberculosis Skin Test & Case Management	Mandated	1,082,507	186,609	895,898	9.36
Information Technology	Non-Mandated - Internal Service	501,415	-	501,415	4.30
Clinical Services, Environmental Health and Workforce Development	Non-Mandated - Strategic Service	3,989,212	3,823,149	166,063	28.36
Public Health Laboratory	Non-Mandated - Strategic Service	1,233,160	-	1,233,160	11.25
Pharmacy	Non-Mandated - Strategic Service	1,248,179	45,842	1,202,337	7.89
Family Connects Guilford	Non-Mandated - Strategic Service	2,319,076	943,250	1,375,826	19.30
Gun Violence Prevention	Non-Mandated - Strategic Service	250,000	-	250,000	-
Medicare Diabetes Prevention Program (MDPP) Expanded Model	Non-Mandated - Strategic Service	14,546	14,546	-	-
Medication Assistance Program	Non-Mandated - Strategic Service	19,040	19,040	-	0.12
Social Determinants of Health (SDOH) & Gun Violence Prevent Program	Non-Mandated - Strategic Service	118,305	21,549	96,756	1.00
Childbirth Education Classes	Non-Mandated - Strategic Service	96,597	73,029	23,568	0.30
Children's Dental Services	Non-Mandated - Strategic Service	2,287,439	2,335,057	(47,618)	13.81
Infant Mortality Prevention	Non-Mandated - Strategic Service	1,782,525	771,833	1,010,692	7.00
Outside Non-Profit Contractual Obligations	Non-Mandated - Strategic Service	232,000	232,000	-	-
		$55,868,901	**$29,539,033**	**$26,329,868**	**454.90**

HHS Public Health

Alignment to Advancing Our Livability

- Goal 1: Guilford County supports individuals and families to thrive by ensuring access to high-quality health and human services and by promoting physical, mental, and social wellbeing.
    - Strategy 1: Enhance collaborative solutions to address longstanding health disparities and disparate health outcomes including infant mortality, firearm violence and injury, and food insecurity.
    - Strategy 2: Enhance services to reduce the harms of substance use through a continuum of care with a focus on families, children, veterans, and other vulnerable populations.

Highlights of Recent Successes

- Public Health supported the implementation of the Gate City Coalition Program, strengthening partnerships with healthcare providers, schools, and community organizations to advance violence prevention and improve community health outcomes.
- The department continued to expand and administer grant-funded programs and community partnerships, including initiatives supported by organizations such as Smart Start, to enhance service delivery and address priority health needs.
- Public Health maintained a leadership role in countywide health initiatives, supporting efforts related to maternal health, behavioral health, infant mortality and access to care through coordinated planning and collaboration with internal and external partners.

Indicators of Success

Performance Measures	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Estimated
Primary Care Visits	1,743	1,976	2,500
School Health Students Served	199,846	224,691	264,870
School Nurses per School	01:01.9	01:02	01:02
Infant Mortality - Adopt A Mom	233	228	230
HERA – Environmental Health	90	58	80
WIC Caseload	12,719	13,685	13,725

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HHS Social Services

Department Summary

Guilford County's Department of Social Services (DSS) promotes the safety, well-being, and self-sufficiency of children, adults, and families through a comprehensive and integrated service delivery approach. As part of the County's commitment to Successful People, DSS administers a wide range of mandated and essential programs, including child welfare, adult protective services, economic support, and public assistance programs. Through strong partnerships with community organizations, state agencies, and internal departments, DSS works to ensure access to critical resources while supporting permanency, stability, and improved quality of life for residents. The department emphasizes timely, customer-focused service delivery, accountability, and continuous improvement to meet evolving community needs.

DSS upholds the Board of County Commissioners' core value of Service and Outcomes Excellence by delivering high-quality programs that protect vulnerable populations and empower individuals and families to achieve long-term stability and independence.

Budget Summary

	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted	vs. FY 2026 Adopt (%)
Revenues	**$53,330,473**	**$67,424,270**	**$67,742,204**	**$65,647,508**	**(3%)**
Federal/State Funds	52,809,399	66,461,668	66,680,439	64,691,595	(3%)
Other Revenues	456,317	863,102	962,265	857,839	(1%)
User Charges	64,757	75,000	75,000	75,003	0%
Approp. Fund Balance	-	24,500	24,500	23,071	(6%)
Expenses	**$92,017,551**	**$105,780,068**	**$106,643,697**	**$107,292,665**	**1%**
Personnel	64,859,919	69,662,210	68,318,094	71,044,993	2%
Operating	6,791,923	8,813,164	9,320,737	7,378,459	(16%)
Human Services Assistance	20,365,710	27,304,694	28,366,121	28,869,273	6%
Capital Outlay	-	-	638,745	-	-
County Funds	**$38,687,078**	**$38,355,798**	**$38,901,493**	**$41,645,157**	**9%**

Full-Time Positions	FY 2025 Amended	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted	vs. FY 2026 Adopt
# of Full-Time Equivalent Positions (FTEs)	758	813.6	813.6	822.4	**8.8**

Fiscal Year 2027 Budget Discussion

- The FY 2027 budget reflects an estimated $3.1 million reduction in federal and state reimbursement revenues associated with HR1, requiring increased reliance on county funds to maintain service levels.
- Eight (8) existing positions supporting the Family Justice Center are transitioned from one-time ARPA funding to the General Fund, creating an ongoing county funding obligation to sustain these services.

- Adding one FTE (Eligibility Supervisor) to support the Child Subsidized Daycare program. The position is fully funded through federal and state funding.
- The foster care program continues to experience significant cost increases, growing from $8 million to $18 million annually over the last five years, driven by higher caseloads, increased placement costs, legislative changes shifting costs to counties, and longer court processing times. The FY2027 budget includes an additional $1.0 million ($0.7 million county funds) to address ongoing foster care cost-pressures and maintain service delivery.

Responsibilities (Mandates or Board Priorities)

The Department of Social Services administers a combination of mandated and non-mandated services that support the safety, stability, and well-being of Guilford County residents. Mandated functions include child welfare services (such as child protective services, foster care, and adoption), adult protective services, guardianship, and the administration of economic support programs like Medicaid, Food and Nutrition Services, and energy assistance. These services are required under federal and state law and are designed to protect vulnerable populations and ensure access to essential resources. In addition, the department provides non-mandated internal and strategic services that strengthen operations and improve outcomes, including program integrity, quality assurance, staff development and training, and administrative support functions that ensure compliance and effective service delivery. The department also supports prevention-focused initiatives, placement services, and community-based partnerships that aim to reduce system involvement, improve permanency outcomes, and promote long-term stability and self-sufficiency for individuals and families.

Service	Status	Expense Allocation	Revenue Allocation	Net County $	# of Positions
Adult Care Licensure	Mandated	169,479	99,486	69,993	1.68
Adult Day Care/Health Services	Mandated	4,336,784	2,993,296	1,343,488	15.00
Adult Placement	Mandated	42,786	26,324	16,462	1.12
Adult Protective Services	Mandated	1,102,449	649,564	452,885	12.32
Adult Representative Payee Services	Mandated	499,731	291,620	208,111	5.60
Child Protective Services	Mandated	9,610,406	3,420,434	6,189,972	87.30
Food & Nutrition Services (FNS)	Mandated	10,260,413	4,196,623	6,063,790	129.65
Foster Care 18-21	Mandated	1,498,828	853,215	645,614	15.16
Foster Care Placements	Mandated	22,892,355	13,660,186	9,232,169	34.00

HHS Social Services

Service	Status	Expense Allocation	Revenue Allocation	Net County $	# of Positions
Foster Care Placements	Mandated	22,892,355	13,660,186	9,232,169	34.00
Foster Parent Recruitment & Licensing	Mandated	1,296,761	691,886	604,875	13.60
Low Income Energy Assistance	Mandated	6,271,727	6,292,155	(20,428)	7.31
Medicaid	Mandated	20,595,966	16,587,004	4,008,962	265.79
Work First Family Assistance	Mandated	1,584,142	670,776	913,366	18.00
Permanency Planning Foster Care	Mandated	7,448,087	3,985,372	3,462,715	74.80
Program Integrity	Mandated	371,026	180,614	190,412	4.00
Subsidized Child Care Services	Mandated	1,530,240	1,541,658	(11,418)	20.25
Unclaimed Bodies	Mandated	45,883	-	45,883	-
Guardianship	Mandated	1,398,621	822,212	576,409	14.56
Special Assistance In-Home Program	Mandated	2,221,461	232,134	1,989,327	3.92
In-Home Services	Mandated	2,912,852	1,332,286	1,580,566	25.50
In-Home Aide Services	Mandated	1,256,183	1,147,570	108,613	-
Staff Development & Training	Non-Mandated - Internal Service	1,061,108	751,915	309,192	6.68
Quality Assurance	Non-Mandated - Internal Service	1,010,123	550,077	460,047	10.74
Accountability & Fiscal Monitoring	Non-Mandated - Internal Service	4,455,030	3,127,662	1,327,369	26.72
Transportation - Employment	Non-Mandated - Strategic Service	326,226	204,531	121,695	3.23
Transportation - Rural Operating Assistance	Non-Mandated - Strategic Service	307,036	192,500	114,536	3.04
Transportation - Senior Services	Non-Mandated - Strategic Service	1,093,816	685,780	408,036	10.83
Transportation - Non-Emergency Medical	Mandated	191,898	120,312	71,585	1.90

HHS Social Services

Service	Status	Expense Allocation	Revenue Allocation	Net County $	# of Positions
Transportation - Non-Emergency Medical	Mandated	191,898	120,312	71,585	1.90
Transportation - Non-Emergency Medical	Mandated	191,898	120,312	71,585	1.90
Livable Communities	Non-Mandated - Strategic Service	-	-	-	-
Clinical Services	Non-Mandated - Strategic Service	1,001,248	340,318	660,930	9.70
Low Income Homeowners Assistance	Non-Mandated - Strategic Service	500,000	-	500,000	-
		$107,292,665	**$65,292,508**	**$41,645,157**	**822.40**

Alignment to Advancing Our Livability

- Goal 1: Guilford County supports individuals and families to thrive by ensuring access to high-quality health and human services and by promoting physical, mental, and social wellbeing.
    - Strategy 3: Enhance individual and community wellbeing through the lens of whole person care to address complex challenges faced by vulnerable families and individuals.
- Goal 2: Guilford County empowers individuals across their lifespan from early childhood education through lifelong learning, supports upward mobility and long-term prosperity, and promotes sustainable economic development
    - Strategy 1: Explore and address barriers to accessing affordable, quality childcare and the associated workforce development needs to sustain success.

Highlights of Recent Successes

- The Department received the 2025 NC Association of County Directors of Social Services Innovation Award in the External and/or Non-Traditional Partnerships category for its Youth Awaiting Placement initiative, including Anchor Hope, a donated home supported by Christ United Methodist Church.
- Children's Services successfully completed all requirements of the NCDHHS Child Welfare Corrective Action Plan. Reported improvements included reducing cases open 120+ days from 387 to 95, increasing adequate safety assessments to 89%, and reaching 80% of required ongoing contacts.
- Social Services continued its partnership with Allies 4 Outcomes to strengthen child welfare practice, supervision, safety planning, continuous quality improvement, and long-term sustainability.
- DSS helped maintain access to aging services through the FY2025-26 Home and Community Care Block Grant funding plan, which is estimated to benefit 8,042 seniors through services such as in-home aide, transportation, adult day care, nutrition, senior center operations, and housing assistance.

HHS Social Services

- Energy assistance programs provided substantial support to residents, with more than 11,154 Crisis Intervention Program applications received and 5,621 approved, along with 11,086 Low-Income Energy Assistance Program applications received and 7,076 approved.
- During FY24-25, Social Services processed more than 48,900 Medicaid applications, 115,760 Medicaid recertifications, 49,800 FNS applications, and 44,000 FNS recertifications.
- Social Services supported residents during the federal government shutdown by helping connect households to food assistance information and resources. The County noted an average of 44,100 Guilford County households receiving FNS benefits each month.

Indicators of Success

Performance Measures	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Estimates
Process 95% of Crisis Intervention Program (CIP) applications within one (1) business day for applicants with no heat or cooling source.	100%	100%	100%
Process 95% of CIP applications within two (2) business days of the application date for applicants who have a heat or cooling source.	99%	100%	100%
Process 95% Work First applications within 45 days of receipt.	100%	100%	100%
Process 95% Work First recertifications no later than the last day of the current recertification period.	99%	99%	99%
Process 95% of expedited Food & Nutrition Services (FNS) applications within 4 calendar days from the date of application.	96%	96%	96%
Process 95% of regular FNS applications within 25 days from the date of application	93%	95%	94%
Ensure that 95% of FNS recertifications are processed on time, each month.	95%	93%	94%
Ensure that 90% of Program Integrity claims are established within 180 days of the date of discovery.	99%	100%	100%
Complete 95% of Adult Protective Services (APS) evaluations involving allegations of abuse or neglect within 30 days of the report.	95%	96%	96%
Complete 85% of APS evaluations involving allegations of exploitation within 45 days of the report.	96%	100%	98%
Process 85% of Special Assistance for the Aged (SAA) applications within 45 calendar days of the application date.	97%	96%	97%
Process 85% of Special Assistance for the Disabled (SAD) applications within 60 calendar days of the application date.	97%	96%	97%
Process 90% of (Medical Assistance for the Disabled) MAD applications within 90 calendar days of the application date.	91%	89%	90%
Process 90% of all other applications other than MAD within 45 calendar days of the application date.	93%	92%	93%
Process 90% of straight through applications other than MAD within 45 calendar days of the application date.	93%	92%	93%

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Homeless Services

Department Overview

The Guilford County Department of Homeless Services has been established to provide coordinated leadership, planning, and oversight of the County's response to homelessness. The department serves as the County's lead agency for the Continuum of Care (CoC), acting as the Collaborative Applicant and recipient of federal funding from the U.S. Department of Housing and Urban Development (HUD).

Historically administered within Health and Human Services Administration and later County Administration, Homeless Services is now established as a standalone department to strengthen focus, accountability, and alignment with the Board of County Commissioners' priorities related to housing stability, homelessness prevention, and system coordination. The department oversees key initiatives including Continuum of Care governance, Homeless Management Information System (HMIS) leadership, coordinated entry planning, eviction mediation support, and community-wide strategic planning efforts.

Homeless Services works with municipalities, service providers, nonprofit partners, and regional stakeholders to improve access to housing resources, enhance service delivery, and align funding with demonstrated community needs. The department uses data, including HMIS reporting, Point-in-Time counts, and system performance measures to identify service gaps and rebalance resources across housing interventions.

Current priorities include strengthening CoC governance, expanding system integration and data quality, developing coordinated entry and centralized access points, and advancing regional collaboration through initiatives such as a Mutual Aid Fund. The department also supports community engagement efforts, including the annual "State of Homelessness," to promote transparency and shared understanding of system performance and outcomes. Through these efforts, Guilford County aims to build a more coordinated, equitable, and effective homelessness response system that reduces unsheltered homelessness, improves housing stability, and supports long-term outcomes for residents experiencing housing instability.

Budget Summary

	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted	vs. FY 2026 Adopt (%)
Revenues	**$-**	**$-**	**$-**	**$323,413**	**100%**
Federal/State Funds	-	-	-	323,413	100%
Expenses	**$-**	**$-**	**$-**	**$1,882,532**	**100%**
Personnel	-	-	-	803,785	100%
Operating	-	-	-	1,078,747	100%
County Funds	**$-**	**$-**	**$-**	**$1,559,119**	**100%**

Full-Time Positions	FY 2025 Amended	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted	vs. FY 2026 Adopt
# of Full-Time Equivalent Positions (FTEs)	0	0	0	7	**7**

Homeless Services

Fiscal Year 2027 Budget Discussion

- The FY2027 budget includes an additional $442,954 in County funding for the Tenant Eviction and Mediation (TEAM) Program, bringing the total program allocation to $860,866. In FY2026, program costs were supported with a combination of General Fund and ARPA funding.
- The Homeless Services Department reflects the transition of Continuum of Care (CoC)-related revenues and expenditures from County Administration into a newly established standalone department, aligning resources with the County's strategic focus on homelessness response and coordination.
- The department is experiencing increased operational responsibilities related to the Homeless Management Information System (HMIS), including assuming the role of HMIS Lead for the Continuum of Care, expanding system usage among partner agencies, and enhancing data quality, reporting, and compliance with federal requirements.
- The FY2027 budget also reflects continued investment in system coordination, planning, and governance activities, including strengthening Continuum of Care operations, supporting community partnerships, and advancing data-driven strategies to improve housing stability and reduce homelessness.

Responsibilities (Mandates or Board Priorities)

The Homeless Services Department provides non-mandated strategic services that support the coordination and effectiveness of the County's homelessness response system. As the Collaborative Applicant, Continuum of Care (CoC) Lead Agency, and Homeless Management Information System (HMIS) Lead for the Guilford County Continuum of Care (NC-504), the department is responsible for system planning, coordination, and performance management. These functions include overseeing HUD CoC-funded programs, monitoring system performance, and providing administrative and operational support to the CoC Board of Directors, a HUD-mandated governing body. The department also leads implementation of the CoC strategic plan, working in partnership with municipalities, service providers, and community organizations to align resources, strengthen service delivery, and improve outcomes for individuals and families experiencing homelessness.

Service	Status	Expense Allocation	Revenue Allocation	Net County $	# of Positions
Homeless Services	Non-Mandated – Strategic Service	1,882,532	323,413	1,559,119	7
		$1,882,532	**$323,413**	**$1,559,119**	**7**

Alignment to Advancing Our Livability

- Goal 3: Guilford County creates a safe, prepared, and resilient community by investing in public safety, emergency response, disaster readiness, and community resilience.
    - Strategy 3: Be a well-planned community by promoting housing stability through enhancing emergency supports, pathways to sustainable housing, and housing choice in partnership with the NC-504 COC and municipalities.

Homeless Services

Highlights of Recent Successes

- Guilford County was approved to serve as the Homeless Management Information System (HMIS) Lead for the Continuum of Care (NC-504) and successfully secured federal and state HMIS grant funding to support system operations, data management, and compliance activities.
- The Board of County Commissioners approved funding to support the Eviction Mediation and Landlord Engagement (TEAM) Program, ensuring continuity of services following the expiration of ARPA funding and expanding efforts to prevent displacement and reduce evictions.
- Guilford County assumed an expanded leadership role within the Continuum of Care, including administrative and coordination responsibilities for CoC planning, governance, and system performance, strengthening regional collaboration and alignment with HUD requirements.

Indicators of Success

The Homeless Services Department serves in a system coordination role and does not directly provide client services but is responsible for leading and aligning the community-wide response to homelessness across providers and partner agencies. With the County's recent transition to serve as the Homeless Management Information System (HMIS) Lead, the department is strengthening data collection, reporting, and system performance monitoring to support informed decision-making and compliance with federal requirements. The performance measures included below reflect Continuum of Care (CoC) system-wide outcomes, as defined by the U.S. Department of Housing and Urban Development (HUD), and are used to evaluate funding and program effectiveness at the community level. As the County continues to enhance HMIS capabilities and data quality, baseline values are being evaluated to establish meaningful benchmarks and build out more robust quantitative and qualitative measures to ensure resources are used effectively to meet the needs of the community.

Performance Measures	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Estimates
Average Length of Time Persons Remaining Homeless	114	136.2	130
Rate of Returns to Homelessness (within 24 months)	3.99%	5.11%	5.00%
Total Number of Persons Experiencing Homelessness (Point in Time Count)	665	747	599
Employment and Income Growth for Participants	50.00%	32.50%	50.00%
Number of Exits to Permanent Housing	442	524	500

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Human Resources

Department Overview

The Guilford County Human Resources Department serves as a strategic partner to departments by supporting a high-performing workforce and ensuring the County remains a competitive employer. The department delivers a comprehensive range of services that enable effective recruitment, development, and retention of employees while maintaining compliance with applicable policies, procedures, and employment laws.

Human Resources provides expertise in talent acquisition, employee relations, organizational development and learning, classification and compensation, benefits administration, and Human Resources Information Systems (HRIS). In addition, the department manages personnel transactions, payroll and timekeeping processes, and workforce data to support informed decision-making and operational efficiency.

Through a total rewards and workforce development approach, Human Resources promotes employee engagement, professional growth, and organizational effectiveness. The department supports the County's commitment to Service and Outcomes Excellence by ensuring departments are equipped with the talent, tools, and resources necessary to deliver high-quality services to the community.

Budget Summary

	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted	vs. FY 2026 Adopt (%)
Expenses	**$11,050,226**	**$12,254,357**	**$12,320,598**	**$13,738,372**	**12%**
Personnel	10,669,913	11,790,058	11,740,058	13,223,395	12%
Operating	380,313	464,299	580,540	514,977	11%
County Funds	**$11,050,226**	**$12,254,357**	**$12,320,598**	**$13,738,372**	**12%**

	FY 2025 Amended	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted	vs. FY 2026 Adopt
# of Full-Time Equivalent Positions (FTEs)	30	30	30	32	**2**

Fiscal Year 2027 Budget Discussion

- Personnel expenses increased associated with continuation of a performance-based merit plan and state-manned retirement changes.
- The personnel budget includes an additional $1.2 million to support retiree health insurance costs, ensuring continued funding for this benefit with recurring resources. This $1.2 million was reallocated from how much the county contributes to active employees.
- Two (2) Human Resources Analyst positions are added to support leave administration and retirement processing, while also assisting with benefits administration for new hires and qualifying life events.

Human Resources

Responsibilities (Mandates or Board Priorities)

The Human Resources Department administers a combination of mandated and non-mandated services that support Guilford County's workforce and organizational effectiveness. Mandated functions include employee relations activities required to ensure compliance with federal and state employment laws, workplace policies, and regulatory requirements. In addition to these responsibilities, the department provides non-mandated internal services that support County operations, including benefits administration, classification and compensation, talent acquisition, learning and development, and Human Resources Information Systems (HRIS). The department also manages post-employment retiree benefits and supports workforce planning, onboarding, and employee engagement initiatives. These internal services are essential to maintaining a competitive workforce, promoting a positive work environment, and ensuring departments are equipped with the talent and resources necessary to deliver high-quality services to the community.

Service	Status	Expense Allocation	Revenue Allocation	Net County $	# of Positions
Employee Relations	Mandated	662,456	-	662,456	4.80
Benefits Administration	Non-Mandated - Internal Service	574,128	-	574,128	4.16
Classification & Compensation	Non-Mandated - Internal Service	574,128	-	574,128	4.16
Learning and Development	Non-Mandated - Internal Service	574,128	-	574,128	4.16
Human Resources Information System	Non-Mandated - Internal Service	883,274	-	883,274	6.40
Post-Employment Retiree Benefits	Non-Mandated - Internal Service	9,322,000	-	9,322,000	-
Talent Acquisition	Non-Mandated - Internal Service	1,148,257	-	1,148,257	8.32
		$13,738,372	**$-**	**$13,738,372**	**32**

Alignment to Advancing Our Livability

- Goal 5: Guilford County is committed to attracting and retaining a talented County workforce, thereby ensuring operational excellence and responsible fiscal stewardship for the delivery of sustainable, high-quality public services in partnership with the community.
    - Strategy 4: Enhance the County workforce by offering competitive pay and benefits and growth opportunities and by promoting a positive workplace culture.

Human Resources

Highlights of Recent Successes

- Attended 34 Career fairs highlighting Guilford County as an Employer of Choice, strengthening our workforce pipeline and community presence.
- Re-introduced Supervisor Bootcamp, strengthening foundational leadership skills across the organization. Established monthly peer learning sessions to promote collaboration, shared problem-solving, and consistent leadership practices.
- Successfully transitioned New Employee Orientation from virtual to in-person, improving engagement, connection, and onboarding effectiveness.
- Launched the My Guilford Profile Application, which is a streamlined, self-service tool designed to make it easier for employees to manage their personal employee information.
- Implemented a new timekeeping system, UKG-Pro for countywide use and developed and deployed training modules and just-in-time resources to support adoption.
- Led the County's annual United Way combined campaign by coordinating strategy and outreach, executing multiple fundraising events across the County, driving department-level engagement, and administering payroll deductions for employee contributions.
- Designed and launched the County's inaugural Service & Tenure Awards and Recognition (S.T.A.R.) Program, establishing its framework and processes, developing an engagement strategy, and guiding evaluation and recognition to highlight employee contributions and service milestones.
- Effectively provided and continue to provide HR services during a period of unplanned displacement, adapting operations to maintain uninterrupted service delivery.

Indicators of Success

Performance Measures	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Estimated
Number of Job Postings	247	223	326
Number of Applications Screened	19,906	20,629	30,612
Number of Hires	431	494	613
Time to Hire (Avg Days to Fill)	62.7	54	51
Countywide Vacancy Rate	10.4%	10.1%	11.6%
Number of FTEs – All County excluding Sheriff's Department	2,271 positions (2,075 filled/196 vacant)	2,308.75 positions (2,115.75 filled/193 vacant)	2,403.75 positions (2,052.75 filled/351 vacant)
Vacancy Rate – All County excluding Sheriff's Department	8.6%	8.4%	14.6%
Number of FTEs – Sheriff's Department	662 positions (551 filled/111 vacant)	670 positions (561 filled/109 vacant)	670 positions (601 filled/71 vacant)
Vacancy Rate – Sheriff's Department	16.8%	16.3%	10.6%

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Information Technology

Department Overview

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.

Budget Summary

	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted	vs. FY 2026 Adopt (%)
Revenues	**$4,067,703**	**$2,470**	**$933,782**	**$2,470**	**0%**
Other Revenues	4,067,703	2,470	933,782	2,470	0%
Expenses	**$21,113,706**	**$18,320,398**	**$19,812,177**	**$21,907,442**	**20%**
Personnel	8,661,141	9,265,030	9,435,030	9,683,437	5%
Operating	8,102,976	9,055,368	9,411,711	9,050,313	0%
Capital Outlay	4,349,590	-	965,436	-	0%
Transfers Out & Other	-	-	-	3,173,692	100%
County Funds	**$17,046,004**	**$18,317,928**	**$18,878,395**	**$21,904,972**	**20%**

	FY 2025 Amended	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted	vs. FY 2026 Adopt
# of Full-Time Equivalent Positions (FTEs)	59	59	59	60.4	**1.4**

Fiscal Year 2027 Budget Discussion

- The budget includes one (1) additional Senior Technical Support Technician to respond to growing demand for Help Desk services as the County's workforce has grown in recent years. The position is funded through a reduction in previously contracted services for outside technical support.
- The FY2027 budget includes a 0.4 FTE allocation from Health and Human Services Information Technology (HHS-IT) to the Information Technology Department. This change more accurately reflects staff time dedicated to countywide technology services and collaboration beyond Health and Human Services-specific programs.
- This budget continues investments in the multi-year technology plan to support replacing end of life hardware, software, and key operating equipment.
- The budget includes a transfer of $3,173,692 to the County Building Construction Fund. These funds include $2 million for the replacement of the County's Human Resources ERP system, including payroll processing and capital asset tracking and depreciation. The remaining $1,173,692 of these funds will be used for the replacement of workstations, switches, and servers.

Information Technology

Responsibilities (Mandates or Board Priorities)

While not a mandated service area, Information Technology is essential to the County's ability to deliver both mandated and non-mandated services while maintaining operational excellence. Information Technology maintains the digital systems that support public services, internal operations, and communication across departments. In addition to providing internal support, Information Technology ensures data security, system reliability, and reliable access to critical public safety systems, records management, and citizen services that residents rely on every day.

Service	Status	Expense Allocation	Revenue Allocation	Net County $	# of Positions
Infrastructure and Operations	Non-Mandated - Internal Service	6,582,615	-	6,582,615	23.40
Application Services	Non-Mandated - Internal Service	6,637,068	-	6,637,068	16.00
Business Services	Non-Mandated - Internal Service	5,541,754	-	5,541,754	6.00
Data Management & Integration	Non-Mandated - Internal Service	614,758	1,111	613,647	3.00
Geographic Information System Services	Non-Mandated - Internal Service	751,371	1,359	750,012	6.00
Information Security Services	Non-Mandated - Internal Service	1,779,876	-	1,779,876	7.00
		$21,907,442	**$2,470**	**$21,904,972**	**60.40**

Alignment to Advancing Our Livability

- Goal 5: Guilford County is committed to attracting and retaining a talented County workforce, ensuring operational excellence and responsible fiscal stewardship for the delivery of sustainable, high-quality public services in partnership with the community.

Information Technology

Highlights of Recent Successes

- Delivered swift priority IT support to impacted staff during the Greene Street Fire remediation by standing up temporary work locations and enabling a smooth transition back to normal operations.
- Upgrading County call centers with a feature-rich Webex integrated solution designed to streamline operations and deliver a more seamless, personalized customer experience.
- Migration of timekeeping system to the UKG cloud system.
- Building extensive dashboards for planning, inspections, and environmental health to help with economic development activities.
- Implementing a Parks and Recreation Reservation system.
- Implementing a Guilford County internal personal employee application for self-service.
- The North Carolina Geodetic Survey (NCGS) GIS resurvey of the Forsyth–Guilford County line will finalize the boundary and eliminate any future confusion regarding the boundary.
- GIS successfully modernized and automated the Guilford address update process, supporting the North Carolina Department of Revenue Vehicle Tax System.

Indicators of Success

Performance Measures	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Estimates
Number of Application Services Work Orders	3,401	2,580	2,252
Number of Business Services Work Orders	87	94	98
Number of Data & Analytics Services Work Orders	164	214	781
Number of Security Work Orders	74	282	1,242
Number of Security Investigations	3,080	6,939	8,696
Number of Infrastructure & Operations Work Orders	3,550	4,084	2,584
Number of Infrastructure & Operations Helpdesk Calls	8,600	16,452	13,344

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Inspections

Department Overview

The purpose of the Inspections department is to enforce North Carolina Building Codes and the county's Unified 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 permits 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 with reviewing construction building plans and specifications for compliance with NC State building and other related codes.

Budget Summary

	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted	vs. FY 2026 Adopt (%)
Revenues	**$1,524,122**	**$1,640,000**	**$1,640,000**	**$1,650,000**	**1%**
User Charges	41,216	30,000	30,000	50,000	67%
Other Revenues	1,482,906	1,610,000	1,610,000	1,600,000	(1%)
Expenses	**$3,311,215**	**$3,612,777**	**$3,612,777**	**$3,742,750**	**4%**
Personnel	3,173,578	3,484,912	3,467,912	3,587,507	3%
Operating	137,637	127,865	144,865	155,243	21%
County Funds	**$1,787,093**	**$1,972,777**	**$1,972,777**	**$2,092,750**	**6%**

	FY 2025 Amended	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted	vs. FY 2026 Adopt
# of Full-Time Equivalent Positions (FTEs)	31	31	31	31	**0**

Fiscal Year 2027 Budget Discussion

- Personnel increases are associated with the continuation of a performance-based merit plan and state mandated retirement changes.

Inspections

Responsibilities (Mandates or Board Priorities)

All the core services provided by the Inspections department are mandated services, including Code Compliance Enforcement, Permitting, Plan Review, and Inspections (Building, Plumbing, Mechanical, Gas & Electrical).

Service	Status	Expense Allocation	Revenue Allocation	Net County $	# of Positions
Code Compliance	Mandated	449,130	198,000	251,130	3.72
Permitting	Mandated	374,275	165,000	209,275	3.10
Plan Review	Mandated	486,558	214,500	272,058	4.03
Inspections	Mandated	2,432,788	1,072,500	1,360,288	20.15
		$3,742,750	**$1,650,000**	**$2,092,750**	**31.00**

Alignment to Advancing Our Livability

- Goal 4: Guilford County promotes intentionally designed, vibrant, and thriving communities by advancing infrastructure to meet growth demands, engaging in planning and development practices that balance environmental, social and economic factors for all residents, and establishing high quality recreational and green space amenities.
    - Strategy 2: Partner with municipalities and the Piedmont Triad Regional Water Authority to explore opportunities to increase coordinated regional water and sewer infrastructure to expand capacity and meet sustainable future growth needs.

Highlights of Recent Successes

- For calendar year 2025, the department averaged a 99.72% rate for same-day inspections, exceeding the 95% target.
- The department is fully staffed with all positions successfully filled for the majority of the fiscal year.

Indicators of Success

Performance Measures	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Estimates
Permitting: Residential & Commercial Building Permits Issued	7,999	9,330	8,424
Inspections: Building, Plumbing, Mechanical, Gas & Electrical Inspections Completed	35,341	34,433	37,586

Integrated Data & Services

Department Overview

The Integrated Data & Services Department was established through Guilford County's American Rescue Plan Act (ARPA) investment to address fragmented service delivery by integrating data systems, strengthening collaboration among departments and community partners, and supporting a person-centered approach to service delivery.

The Department leads countywide efforts to strengthen how the County connects, analyzes, and acts on data. Its work is organized around four core focus areas:

- **Data Integration:** Developing the infrastructure, partnerships, and processes needed to responsibly connect data across systems.
- **Analytics:** Supporting data analysis, reporting, and evaluation across county departments and priorities.
- **Service Integration and Improvement:** Building sustainable internal capacity for data-informed decision-making and resident-centered service design.
- **Data Governance:** Establishing policies, standards, and oversight structures to ensure data is used responsibly, consistently, and securely.

By connecting data across systems, building analytic capacity, and establishing clear governance practices, the County is better positioned to understand community needs and align services and resources accordingly. This work helps break down organizational silos, strengthen collaboration, and create streamlined service delivery systems. Over time, it supports a more person-centered experience for residents, more informed policy and resource decisions, and greater community trust through ethical, transparent, and secure data practices. The Department is focused on building a sustainable, collaborative framework to enhance transparency, improve service delivery, and support better outcomes for Guilford County residents.

Budget Summary

Funding for the Integrated Data & Services initiative is reflected within the ARPA Enabled section of the budget. This function is fully supported through ARPA Enabled funding and does not include General Fund appropriations.

Responsibilities (Mandates or Board Priorities)

The Integrated Data & Services department provides non-mandated strategic services that support county-wide data integration, analytics, service integration and data governance.

Service	Status	Expense Allocation	Revenue Allocation	Net County $	# of Positions
Data Integration	Non-Mandated - Strategic Service	2,603,830	2,603,830	-	2
Data Analytics	Non-Mandated - Strategic Service	1,952,873	1,952,873	-	1.50
Service Integration	Non-Mandated - Strategic Service	1,301,915	1,301,915	-	1
Data Governance	Non-Mandated - Strategic Service	650,958	650,958	-	0.50
		$6,509,575	**$6,509,575**	**-**	**5.00**

Integrated Data & Services

Alignment to Advancing Our Livability

- Goal 1: Guilford County supports individuals and families to thrive by ensuring access to high-quality health and human services and by promoting physical, mental, and social wellbeing.
    - Strategy 3: Enhance individual and community wellbeing through the lens of whole person care to address complex challenges faced by vulnerable families and individuals.
- Goal 5: Guilford County is committed to attracting and retaining a talented County workforce, ensuring operational excellence and responsible fiscal stewardship for the delivery of sustainable, high-quality public services in partnership with the community.
    - Strategy 2: Enhance the use of data and analytics to address community challenges, to better understand community needs, and to prevent recurring crises.

Highlights of Recent Successes

- Advanced implementation of the County's Integrated Data System (IDS) to support cross-departmental data integration and service coordination, including initiating a pilot to integrate data across Public Health, Social Services, and Emergency Services.
- Procured case management technology for Aging and Adult Services to replace outdated systems and paper-based documentation and workflows.
- Created a livability indicators tracker to accompany Guilford County's *Advancing our Livability Strategic Plan*.
- Developed governance frameworks for enterprise data governance and the Integrated Data System to guide strategy, accountability, and long-term implementation of county-wide data initiatives.
- Built cross-sector community partnerships, engaging municipalities, healthcare providers, nonprofit organizations, and other stakeholders to promote data sharing, collaboration, and coordinated service delivery.
- Initiated the development of a Guilford County research agenda, convening community leaders, academic institutions, and funders to align research priorities and pursue funding opportunities focused on social determinants of health and long-term community outcomes.
- Advanced work on a community-wide data strategy, identifying key partners and frameworks to improve data accessibility, build community data capacity, and support more informed decision-making across the County.

Internal Audit

Department Overview

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 by conducting audits, reviews and consultations selected based on risk assessment processes, department management contributions, and other inputs.

Budget Summary

	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted	vs. FY 2026 Adopt (%)
Expenses	**$1,054,534**	**$1,047,734**	**$1,169,734**	**$1,108,295**	**6%**
Personnel	972,122	946,105	1,031,105	1,024,819	8%
Operating	82,412	101,629	138,629	83,476	(18%)
County Funds	**$1,054,534**	**$1,047,734**	**$1,169,734**	**$1,108,295**	**6%**

	FY 2025 Amended	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted	vs. FY 2026 Adopt
# of Full-Time Equivalent Positions (FTEs)	6	6	6	6	**0**

Fiscal Year 2027 Budget Discussion

- Personnel expenses increase is associated with continuation of a performance-based merit plan and state mandated retirement changes.

Responsibilities (Mandates or Board Priorities)

While not a mandated service area, the provision of independent, objective, data driven reviews and assessments of Internal Controls, Business Activities, Operations, and Financial Systems is a Board priority.

Service	Status	Expense Allocation	Revenue Allocation	Net County $	# of Positions
Audits	Non-Mandated - Internal Service	465,484	-	465,484	2.52
Ethics	Non-Mandated - Internal Service	44,332	-	44,332	0.24
Other Services	Non-Mandated - Internal Service	598,479	-	598,479	3.24
		$1,108,295	**$-**	**$1,108,295**	**6.00**

Internal Audit

Alignment to Advancing Our Livability

- Goal 5: Guilford County is committed to attracting and retaining a talented County workforce, ensuring operational excellence and responsible fiscal stewardship for the delivery of sustainable, high-quality public services in partnership with the community.

Highlights of Recent Successes

- Successful integration of new Deputy Director.
- Department staff maintained professional certifications and continued to complete work on time and under budget, despite temporary loss of office space due to the fire at the Katie S. Cashion Center.

Indicators of Success

Performance Measures	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Estimates
Maintaining professional certifications	100%	100%	100%
Completing the Audit Plan on time and under budget, covering identified risk	100%	100%	100%
Timely completion of ethics investigations	100%	100%	100%

Juvenile Detention

Department Overview

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 three county-operated centers in the State and accepts juveniles from other counties in addition to 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.

Budget Summary

	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted	vs. FY 2026 Adopt (%)
Revenues	**$2,123,069**	**$2,297,400**	**$2,314,400**	**$2,297,400**	**-**
User Charges	2,014,531	2,197,400	2,197,400	2,197,400	-
Federal/State Funds	108,538	100,000	117,000	100,000	-
Expenses	**$4,189,858**	**$4,729,360**	**$5,213,340**	**$5,346,580**	**13%**
Personnel	2,633,179	3,116,392	3,082,931	3,156,953	1%
Operating	1,556,679	1,612,968	2,130,409	2,189,627	36%
County Funds	**$2,066,789**	**$2,431,960**	**$2,898,940**	**$3,049,180**	**25%**

Full-Time Positions	FY 2025 Amended	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted	vs. FY 2026 Adopt
# of Full-Time Equivalent Positions (FTEs)	36	36	36	36	**0**

Fiscal Year 2027 Budget Discussion

- Legislative changes under the Raise the Age law expanded the population served by the Juvenile Detention Center to include youth ages 16–17, resulting in increased demand for detention services. As a result of capacity and programmatic constraints, the County periodically places youth in state-operated facilities, which have increased operating costs due to required per diem payments, estimated at approximately $0.5 million annually.
- Personnel expenses increased associated with continuation of a performance-based merit plan, and state-mandated retirement changes.

Juvenile Detention

Responsibilities (Mandates or Board Priorities)

In North Carolina, state law mandates that juvenile detention costs be shared between the state and counties. Under the state subsidy program, the North Carolina Division of Juvenile Justice reimburses counties for housing juveniles up to a specific per diem rate. For in-county juveniles, the state subsidy pays the county approximately 50% of the total cost of caring for a juvenile who is a county resident. Conversely, if a county places a juvenile who is a county resident in a detention facility located elsewhere, the placing county is responsible for paying 50% of the total cost of care back to the Division of Juvenile Justice with the state paying the remaining portion.

While operating a county-run facility is not mandated by state law, administering a local detention program allows Guilford County youth to remain in community and continue schooling while awaiting adjudication.

Service	Status	Expense Allocation	Revenue Allocation	Net County $	# of Positions
Juvenile Detention Placement	Mandated	2,138,632	-	2,138,632	0.00
Juvenile Detention Center	Non-Mandated - Strategic Service	3,207,948	2,297,400	910,548	36.00
		$5,346,580	**$2,297,400**	**$3,049,180**	**36.00**

Alignment to Advancing Our Livability

- Goal 1: Guilford County supports individuals and families to thrive by ensuring access to high-quality health and human services and by promoting physical, mental, and social wellbeing.
    - Strategy 4: Promote second chance and recovery pathways for justice-involved adults and youth through community collaboration.

Highlights of Recent Successes

- Partnership with the Nehemiah Center to provide virtual STEM classes twice per week and a fourth teacher added to the list of instructors.
- Partnership with Cooperative Extension to provide virtual and in-person digital literacy curriculum for job readiness.
- Career Day planning for career exploration and three graduations.

Indicators of Success

Performance Measures	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Estimates
Avg Total Daily Population	36	36	30
Avg Total Daily Population - Guilford Residents	32	34	26
Avg Total Daily Population - Out of County Residents	4	2	4

Law Enforcement

Department Overview

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.

Budget Summary

	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted	vs. FY 2026 Adopt (%)
Revenues	**$8,183,024**	**$7,598,519**	**$8,289,381**	**$7,132,974**	**(6%)**
User Charges	5,391,132	6,056,881	6,056,881	5,191,536	(14%)
Federal/State Funds	467,953	242,000	242,000	242,000	–
Other Revenues	2,323,939	1,186,625	1,220,013	1,586,425	34%
Approp. Fund Balance	-	113,013	770,487	113,013	–
Expenses	**$93,646,077**	**$100,743,118**	**$104,577,671**	**$98,939,236**	**(2%)**
Personnel	69,787,787	71,867,451	74,341,261	72,204,938	–
Operating	23,284,418	25,105,183	26,129,630	26,992,348	3%
Capital Outlay	23,148	543,000	753,106	298,500	(42%)
Human Services Assistance	30,935	-	100,000	10,000	100%
Transfers Out & Other	519,789	3,227,484	3,253,674	615,350	(81%)
County Funds	**$85,463,053**	**$93,144,599**	**$96,288,290**	**$91,806,262**	**(1%)**

	FY 2025 Amended	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted	vs. FY 2026 Adopt
# of Full-Time Equivalent Positions (FTEs)	661	661	661	661	0

Fiscal Year 2027 Budget Discussion

- The budget includes one (1) additional position to oversee the jail medical services contract ($83,565). This role will focus on strengthening oversight of care provided for complex and acute medical

needs. Enhanced contract and invoice review, including monitoring of medical coding, is expected to improve accountability and generate cost savings for the County over time.

- The FY 2027 Adopted Budget reflects an amended agreement with the Town of Jamestown to reduce the Town's level of additional law enforcement coverage to four officers, instead of five.
- The funding to support the body camera replacement program has been moved to debt service and ARPA investment earnings, and out of the department's operating budget, which reflects the decrease in capital outlay expenses.
- The FY2027 budget includes approximately $0.925 million for third-party medical treatment when detention center residents require specialized medical care outside the facility.
- Fiscal Year 2025 included a one-time allocation to fund a JMS/RMS records management system.
- Additional operating funds totaling $95,000 are included to support an IVC patient transport contract.
- The decrease in revenue is primarily associated with a decrease in revenue from the School Resources Program based on an adjustment to accounting practices within the contract, a decrease in federal inmate revenue as the Sheriff's Office has decreased the number of federal inmates from ~40 to ~20, resulting in a decreased reimbursement.
- The increase in other revenues is primarily driven by additional reimbursements provided to the County from telecom providers in the Adult Detention Centers.

Responsibilities (Mandates or Board Priorities)

The department's mandated functions include the administration of the Sheriff's Office, the execution of legal process (summons, warrants, writs, judgments), the operations of Courts and the County's two (2) detention centers, and the enforcement of the law through regular patrol service. These responsibilities are required under state law and are designed to ensure the enforcement of the law and the continued daily operations of our local justice system. The department also supports non-mandated services such as their participation in grant-funded programs, special operations (specialized investigative services, canine teams, and anti-narcotics operations), and other operations (school resource officers, community event support).

Service	Status	Expense Allocation	Revenue Allocation	Net County $	# of Positions
Administration	Mandated	15,578,994	196,000	15,382,994	47.00
Courts & Detention	Mandated	54,970,236	3,257,000	51,713,236	367.00
Legal Process	Mandated	6,568,180	1,518,885	5,049,295	61.00
Patrol	Mandated	13,656,422	2,023,651	11,632,771	124.00
Other Operations	Non-Mandated - Internal Service	106,688	57,438	49,250	-
Grant Programs	Non-Mandated - Internal Service	934,055	-	934,055	3.00
Special Operations	Non-Mandated - Strategic Service	7,124,661	80,000	7,044,661	59.00
		$98,939,236	**$7,132,974**	**$91,806,262**	**661**

Law Enforcement

Alignment to Advancing Our Livability

- Goal 1: Guilford County supports individuals of all ages and families to thrive by ensuring access to high-quality health and human services and by promoting opportunities for physical, mental, and social wellbeing.
    - Strategy 1: Enhance collaborative solutions to address longstanding health disparities and disparate health outcomes including infant mortality, firearm violence and injury, and food insecurity.
    - Strategy 4: Promote second chance and recovery pathways for justice-involved adults and youth through community collaboration.
- Goal 3: Guilford County intentionally creates a safe, prepared, and resilient community by investing in public safety, emergency response, disaster readiness, and community resilience.
    - Strategy 1: Enhance the public safety system by aligning staffing and resources with service demand to ensure timely response to emergencies and calls for service.

Highlights of Recent Successes

- The General Equivalency Diploma (GED) program, a collaborative effort between the Guilford County Sheriff's Office Detention Bureau and Guilford Technical Community College (GTCC), is designed to aid in recidivism reduction and increase post-release employment opportunities. The program celebrated 6 graduations and continues to educate and inspire others toward a future after incarceration.
- The Guilford County Sheriff's Office (GCSO) has officially rebranded its Re-Entry Program to better align with its core mission and target population. The formal title is now the GCSO Re-Entry Initiative, reflecting a renewed commitment to structured, intentional reintegration services. The newly restructured initiative exclusively serves individuals transitioning directly from local detention facilities back into the community. This focused approach allows GCSO to provide more coordinated support at the point of release.
- All sworn and detention personnel attended grant-funded "Safer Outcomes" de-escalation training, reinforcing the agency's commitment to professionalism and safe interactions. This training focused on recognizing behavioral and mental health cues, slowing down encounters to reduce tension, using communication strategies to gain voluntary compliance, and safely resolving situations without unnecessary force. The grant also facilitated the training of trainers so that this program may be carried forward to future generations of deputies and officers.

Indicators of Success

Performance Measures	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Estimates
Total Calls for Service	62,523	57,040	62,748
Avg Time from Dispatch to On-Scene (MM:SS)	09:33	9:37	09:45
Total Inmates Admitted	14,482	14,036	14,492
Average Daily Population	868	941	1,046
Average Length of Stay (Days)	24	26	27

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Parks and Recreation

Department Overview

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.

Budget Summary

	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted	vs. FY 2026 Adopt (%)
Revenues	**$1,464,442**	**$1,486,030**	**$1,486,030**	**$1,514,501**	**2%**
User Charges	1,262,547	1,264,382	1,264,382	1,279,482	1%
Other Revenues	201,896	221,648	221,648	235,019	6%
Expenses	**$5,384,496**	**$6,095,756**	**$6.668,365**	**$6,361,732**	**4%**
Personnel	3,506,468	3,610,018	3,710,018	3,819,276	6%
Operating	1,861,202	2,296,238	2,765,139	2,347,656	2%
Capital Outlay	16,825	189,500	193,208	194,800	3%
County Funds	**$3,920,053**	**$4,609,726**	**$5,182,335**	**$4,847,231**	**5%**

	FY 2025 Amended	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted	vs. FY 2026 Adopt
# of Full-Time Equivalent Positions (FTEs)	31	32	32	32	**0**

Fiscal Year 2027 Budget Discussion

- Operational increases reflect a rightsizing of service-critical areas such as utilities and fuel.
- Other personnel expenses increased associated with continuation of a performance-based merit plan, state-mandated retirement changes.

Responsibilities (Mandates or Board Priorities)

While not a mandated service area, the provision of high-quality parks and recreation opportunities and the preservation and maintenance of vibrant green spaces have been prioritized by the Board, which adopted the Guilford County Parks, Open Space & Trails Master Plan this fiscal year. The Parks and Recreation department oversees strategic intergovernmental partnerships with Forsyth County (Triad Park), the City of Greensboro (Bryan Park), and the City of Burlington (Guilford Mackintosh).

Parks and Recreation

Service	Status	Expense Allocation	Revenue Allocation	Net County $	# of Positions
Bur-Mil Operations	Non-Mandated - Strategic Service	1,388,542	631,806	756,736	8.00
County Farm	Non-Mandated - Strategic Service	97,721	46,200	51,521	-
Hagan-Stone Operations	Non-Mandated - Strategic Service	945,745	456,980	488,765	6.00
Northeast Operations	Non-Mandated - Strategic Service	1,045,618	262,098	783,520	6.00
Gibson Operations	Non-Mandated - Strategic Service	372,543	31,900	340,643	2.00
Outdoor Adventure	Non-Mandated - Strategic Service	4,361	13,000	(8,639)	-
Parks Administration	Non-Mandated - Strategic Service	753,622	22,757	730,865	5.00
Parks Preserves and Trails	Non-Mandated - Strategic Service	540,802	-	540,802	3.00
Triad Park Operations	Non-Mandated - Strategic Service	648,685	-	648,685	-
Guilford Mackintosh Operations	Non-Mandated - Strategic Service	244,546	-	244,546	-
Southwest Operations	Non-Mandated - Strategic Service	319,547	49,760	269,787	2.00
		$6,361,732	**$1,514,501**	**$4,847,231**	**32.00**

Alignment to Advancing Our Livability

- Goal 4: Guilford County promotes intentionally designed, vibrant, and thriving communities by advancing infrastructure to meet growth demands, engaging in planning and development practices that balance environmental, social and economic factors for all residents, and establishing high quality recreational and green space amenities.
    - Strategy 1: Explore opportunities to promote clean and green spaces, to ensure a safe natural and built environment, and to adopt green practices.

Highlights of Recent Successes

- Adoption of the Guilford County Parks, Open Space & Trails Master Plan.
- Acquisition of jointly managed grant through PTRC for greenway expansion.

Parks and Recreation

Indicators of Success

Performance Measures	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Estimates
Parks Visitors Served Annually (estimates)	1,200,000	1,300,000*	1,250,000
Shelter Reservations	976	1,127*	1,000
Campground Reservations (Nights)	11,957	12,350*	12,200
Pool Attendance	82,078	86,907*	90,000
Event Center Room Reservations	512	606*	564
Special Events Attendance	27,000	31,100*	28,000
Miles of greenways maintained**	N/A	N/A	36

*FY25 Estimates are provided due to issues retrieving Actuals data from data collection service provider.
**New for FY26

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Planning and Development

Department Overview

Planning and Development

The Planning and Development Department is responsible for facilitating planned and orderly County growth through comprehensive land use controls. Department divisions 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.

Soil & Water

The Stormwater/Soil Erosion Control Division administers state-mandated programs to ensure compliance with state regulations and the Guilford County Unified Development Ordinance. These programs cover stormwater management, watershed protection, erosion and sediment control, flood damage prevention, and illicit discharge enforcement. Their goal is to reduce runoff impacts from development by protecting land, minimizing erosion, reducing flooding, and preserving water resources, floodplains, wetlands, and aquatic ecosystems.

The Guilford County Soil and Water Conservation District promotes responsible natural resource management through conservation practices and Best Management Practices (BMPs). Staff assist farmers and landowners with services such as erosion control, water protection, stormwater management, land use planning, and education. They also secure state grants to support conservation efforts like stream protection, cover crops, irrigation systems, and livestock management. Additionally, they support the Voluntary Agricultural District (VAD) and Enhanced VAD programs, working to protect and sustain Guilford County's farmland while meeting community needs.

Solid Waste

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 onsite and contracts for 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 work with the local solid waste haulers to facilitate garbage and recycling collection services to Guilford County residents in 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.

Planning and Development

Budget Summary

	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted	vs. FY 2026 Adopt (%)
Revenues	**$1,677,840**	**$1,611,024**	**$1,625,104**	**$1,785,006**	**11%**
User Charges	120,511	116,635	116,635	117,437	1%
Federal/State Funds	1,436,777	1,407,145	1,407,145	1,536,898	9%
Other Revenues	120,552	87,244	87,244	116,591	34%
Approp. Fund Balance	-	-	14,080	14,080	100%
Expenses	**$4,598,298**	**$5,586,996**	**$5,852,576**	**$5,434,647**	**(3%)**
Personnel	2,677,926	3,476,176	3,402,577	3,440,439	(1%)
Operating	1,684,095	2,074,015	2,451,944	1,994,208	(4%)
Capital Outlay	236,277	36,805	36,805	-	(100%)
Transfers Out & Other	-	-	61,250	-	(100%)
County Funds	**$2,920,459**	**$3,975,972**	**$4,327,472**	**$3,649,641**	**(8%)**

	FY 2025 Amended	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted	vs. FY 2026 Adopt
# of Full-Time Equivalent Positions (FTEs)	32	33	33	33	**0**

Fiscal Year 2027 Budget Discussion

- The budget page includes the merging of Planning and Development, Solid Waste, and Soil and Water, which functionally all serve as one department shown separately due to historical accounting practices.
- Operating expenses are projected to increase based on service contracts for solid waste disposal, particularly hazardous waste and scrap tires.
- Revenues are projected to increase based on trends of increased development the department has seen within the County.

Alignment to Advancing Our Livability

- Goal 3: Guilford County creates a safe, prepared, and resilient community by investing in public safety, emergency response, disaster readiness, and community resilience.
    - Strategy 3: Be a well-planned community by promoting housing stability through enhancing emergency supports, pathways to sustainable housing, and housing choice in partnership with the NC-504 COC and municipalities.
- Goal 4: Guilford County promotes intentionally designed, vibrant, and thriving communities by advancing infrastructure to meet growth demands, engaging in planning and development practices

that balance environmental, social and economic factors for all residents, and establishing high quality recreational and green space amenities.

- Strategy 2: Partner with municipalities and the Piedmont Triad Regional Water Authority to explore opportunities to increase coordinated regional water and sewer infrastructure to expand capacity and meet sustainable future growth needs.

Responsibilities (Mandates or Board Priorities)

Planning Development Review, Environmental Review, Long-Range Planning, and Zoning Compliance are mandated services governed by Chapter 160D. 160D requires county governments to maintain comprehensive plans and if applicable administer and enforce zoning regulations.

Solid Waste programs include a mix of mandated and non-mandated services that support environmental protection and proper waste management across the County. Mandated functions include Electronics Disposal, Scrap Tire Disposal, and White Goods Disposal, all of which are required under state law to ensure safe handling and disposal of regulated materials.

Soil and Water Conservation Districts (SWCDs) are governmental subdivisions of the state and are independent political units. Each county has at least one SWCD, which are responsible for delivering state and federal conservation programs (Community Cost Share Program), serving as local conservation authorities in a non-regulatory capacity to protect and improve natural resources, and addressing local resource concerns, like erosion, flood control, and water quality.

Service	Status	Expense Allocation	Revenue Allocation	Net County $	# of Positions
Conservation Cost Share Programs	Non-Mandated - Strategic Service	185,959	12,027	173,932	1.29
Current Planning Development Review	Mandated	138,962	27,115	111,847	1.35
Electronics Disposal	Mandated	102,662	15,400	87,262	0.65
Scrap Tire Disposal	Mandated	1,406,224	1,290,223	116,001	1.65
White Goods Disposal	Mandated	239,892	203,636	36,256	1.70
Environmental Enforcement	Non-Mandated - Strategic Service	157,370	-	157,370	1.75
Environmental Review	Mandated	1,023,071	85,480	937,591	9.00
Long-Range Planning	Mandated	639,903	-	639,903	4.84
Voluntary Agricultural District	Non-Mandated - Strategic Service	56,220	3,636	52,584	0.39
Community Outreach	Non-Mandated - Strategic Service	234,446	61,871	172,575	2.50
Zoning Compliance	Mandated	102,935	20,085	82,849	1.00
Community Services	Non-Mandated - Internal Service	383,942	-	383,942	2.91

Planning and Development

Service	Status	Expense Allocation	Revenue Allocation	Net County $	# of Positions
Historic Preservation Program	Non-Mandated - Strategic Service	46,321	9,038	37,282	0.45
Other Waste Disposal	Non-Mandated - Strategic Service	300,000	-	300,000	-
Outreach & Education	Non-Mandated - Strategic Service	190,284	12,306	177,977	1.32
Interlocal Agreement Services	Non-Mandated - Strategic Service	226,457	44,188	182,269	2.20
		$5,434,647	**$1,785,006**	**$3,649,641**	**33.00**

Highlights of Recent Successes

Planning/Zoning

- Adoption of the Guiding Guilford Moving Forward Together Comprehensive Plan.
- Completed EPL Land Management Software Phase III implementation.
- Received renewed Delegation of Authority from the NC Sediment Commission to administer the Guilford County Erosion and Sedimentation Control program.
- Transitioned to fully digital development plan submittal and reviews.
- Completed 100% of Soil Erosion plan reviews within the statutory timeframes (30 days for initial reviews, 15 days for revisions).
- Improved Soil Erosion inspector and permittee communication.
- Created and implemented Soil Erosion standard operating procedures (SOPs) for field inspections.
- Adopted new Flood Insurance Rate Maps (FIRM) and Flood Insurance Study (FIS) issued by FEMA and the NC Model Flood Damage Prevention Ordinance to maintain compliance with National Flood Insurance Program (NFIP) standards.
- Increased Watershed Section's number of public interactions by 68.7% through robust public outreach & education events in FY26 reaching 1,478+ citizens compared to 876 citizens in FY25.
- Completed 100% of annual Watershed Section's Stormwater Control Measures (SCMs) inspections for FY26, while percentage of compliant SCMs increased from 33% in FY25 to 46% in FY26.

Solid Waste

- Completed ~198,500 social media interactions.
- Initiated non-mandated, multi-jurisdictional Solid Waste Management Plan Update.
- Collected ~10,000 tons of scrap tires.

Soil & Water

- Organized a Conservation Field Day at Nathanael Greene Elementary School.
- Selected two (2) Guilford County high school students to attend the week-long, hands-on NC Resource Conservation Workshop at NC State University.
- Received ten (10) essays from Guilford County high school students for the "WE All Live in a Watershed" essay contest. The top three were awarded prizes and the top essay entered in the Area 3 Essay Contest.
- Hosted the Guilford County Soil & Water Conservation Spring Banquet, celebrating 65 years of Guilford Soil & Water Conservation District client services and recognizing the 2026 Farm Family of the Year.

Planning and Development

Indicators of Success

Performance Measures	Planning and Development	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Estimates
Plat/subdivision cases processed		102	132	104
Site plan cases processed (non-residential)		30	30	25
Annual SCM maintenance inspections completed		236	261	309
% of annual SCM maintenance completed		80%	87%	100%
% of Reviewed Grading Permit plans that received permits*		100%	75%	72%
Watershed plans reviewed		488	509	593
Permitted erosion control inspections completed		1,276	1,168	1,295
Drainage and Erosion Violations Investigated		231	114	120
Interlocal cases reviewed**		N/A	6	4
Zoning cases processed		14	22	22
	Soil and Water			
Agriculture Cost Share Applications		15	19	20
Agriculture Cost Share Contracts		12	17	18
Agriculture Cost Share Contracts Total Funds		$75,000	$60,000	$60,000
Community Conservation Assistance Program (CCAP) Cost Share Applications		3	2	2
CCAP Cost Share Contracts		3	-	1
CCAP Cost Share Contracts Total Funds		$10,000	$0	$50,000
Voluntary Agriculture District & Enhanced VAD Acres Added		300	341	300
Educational & Technical Assistance Participants		14,000	14,500	15,000
No-Till Drill Assistance Program Acres		150	325	350
Beaver Management Assistance Program Participants		10	11	18
	Solid Waste			
Electronic Waste Disposal (in Tons)		532	532	532
% of investigations with successful resolution outcome**		N/A	90%	90%
Number of events**		N/A	33	30
Scrap Tire Disposal (in Tons)		11,216	10,219	10,303
Scrap Tire Disposal Revenue		$18,903	$18,379	$10,473
White Goods Disposal, incl. scrap metal (in Tons)		298	298	287
White Goods Disposal Revenue		$29,800	$29,800	$28,700

*During FY26, grading permit plan reviews increased as the Soil Erosion Control Section implemented updated processes to align with revised state requirements. Efforts are underway through public outreach and technical assistance to streamline the review process and decrease plan approval timeframes.

**New for FY26

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Register of Deeds

Department Overview

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.

Budget Summary

	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted	vs. FY 2026 Adopt (%)
Revenues	**$6,896,935**	**$6,681,120**	**$6,785,880**	**$6,770,997**	**1%**
Other Revenues	5,004,279	4,595,500	4,595,500	4,795,500	4%
User Charges	1,892,656	1,822,000	1,822,000	1,822,000	0%
Approp. Fund Balance	-	263,620	368,380	153,497	(42%)
Expenses	**$2,754,807**	**$3,346,051**	**$3,455,083**	**$3,295,319**	**(2%)**
Personnel	2,480,452	2,623,543	2,623,543	2,683,506	2%
Operating	274,355	722,508	831,540	611,813	(15%)
Capital Outlay	-	-	-	-	0%
Transfers Out & Other	-	-	-	-	0%
County Funds	**($4,142,128)**	**($3,335,069)**	**($3,330,797)**	**($3,475,678)**	**4%**

	FY 2025 Amended	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted	vs. FY 2026 Adopt
# of Full-Time Equivalent Positions (FTEs)	27.5	27.5	27.5	27.5	**0**

Fiscal Year 2027 Budget Discussion

- Decrease in operating expenditures due to one-time purchase of software upgrades in FY2026.
- Personnel expenses are associated with continuation of a performance-based merit plan and state-mandated retirement changes.

Responsibilities (Mandates or Board Priorities)

The department's mandated functions include the recording and processing of real estate and vital records. The Register of Deeds records, preserves, maintains, and provides access to real estate and assumed business name documents in accordance with NC General Statutes. The department is mandated to issue Vital Records

Register of Deeds

(Birth Certificates and Death Certificates) for residents whose birth or death occurs in Guilford County. The department also offers non-mandated services, such as Passport Services and various community-focused programs through the ROD CO-LAB service.

Service	Status	Expense Allocation	Revenue Allocation	Net County $	# of Positions
Recording & Real Estate	Mandated	2,220,188	4,548,892	(2,328,704)	18.43
Vital Records	Mandated	988,596	2,031,299	(1,042,703)	8.25
Passport Services	Non-Mandated - Strategic Service	86,536	190,806	(104,270)	0.83
ROD Co-Lab	Non-Mandated - Strategic Service	-	-	-	-
		$3,295,319	**$6,770,997**	**($3,475,678)**	**27.50**

Alignment to Advancing Our Livability

- Goal 5: Guilford County is committed to attracting and retaining a talented County workforce, ensuring operational excellence and responsible fiscal stewardship for the delivery of sustainable, high-quality public services in partnership with the community.

Highlights of Recent Successes

- Community Passport Fairs were held at multiple locations throughout the County, including Bennett College, A&T, Greensboro College, and GTCC.
- Implemented AI-driven auditing program of recorded documents to support the Register of Deeds' historic practice of 100% document review, enhancing both accuracy and efficiency.
- In collaboration with County IT, introduced digital navigation boards at both facility entrances to improve visitor experience and wayfinding.
- Launched digital platform for online submission of Assumed Business Name filings.
- Completed critical disaster recovery initiatives to ensure continuity of mandated services.
- Continued collaboration with local stakeholders and interest groups regarding proposed legislation aimed at preventing property ownership fraud.
- Participation in local events promoting education, supporting veterans, and fostering wellness.

Indicators of Success

Performance Measures	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Estimates
Number of Real Estate Documents Processed	58,249	54,626	65,000
Number of Vital Records Processed	66,220	72,136	70,000
Number of Passport Applications Processed	6,505	7,711	6,000

Security

Department Overview

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.

Budget Summary

	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted	vs. FY 2026 Adopt (%)
Revenues	**$23,951**	**$26,600**	**$26,600**	**$26,600**	**-**
User Charges	1,170	6,200	6,200	6,200	-
Other Revenues	22,781	20,400	20,400	20,400	-
Expenses	**$4,483,578**	**$5,296,069**	**$5,311,715**	**$5,432,464**	**3%**
Personnel	2,948,894	3,511,018	3,506,518	5,196,934	48%
Operating	1,466,704	1,568,451	1,745,137	206,830	(87%)
Capital Outlay		216,600	60,060	28,700	(87%)
Debt Service	67,980	-	-	-	-
County Funds	**$4,459,627**	**$5,269,469**	**$5,285,115**	**$5,405,864**	**3%**

	FY 2025 Adopted	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted	vs. FY 2026 Adopt
# of Full-Time Equivalent Positions (FTEs)	39	59	59	64	**5**

Fiscal Year 2027 Budget Discussion

- Personnel increases are associated with a full year of all staff being transitioned from contract staff to FTEs that were added in a staggered formation as part of the FY26 Adopted Budget.
- Operating decreases are due to the termination of the contract with outside security staff as a result of the FTEs added in the previous fiscal year.
- Capital Outlay decreases this year as tasers were purchased in FY 2026 as outlined in the Major Equipment Plan.
- Five (5) security positions previously budgeted within Behavioral Health have been realigned to the Security Department in FY 2027, consolidating security staffing within a centralized function and increasing personnel costs within this department.

Security

Responsibilities (Mandates or Board Priorities)

Security is a non-mandated strategic function that supports the safety, preparedness, and operational continuity of all County facilities and personnel. The program provides intelligence gathering, 24/7 security console operations, education and training resources, and physical asset and procedural security. Together, these services deliver incident monitoring and response, background checks and risk assessments, security training for County departments, and continuous onsite and remote protection of County buildings, employees, and visitors.

Service	Status	Expense Allocation	Revenue Allocation	Net County $	# of Positions
Background Checks	Non-Mandated - Internal Service	108,649	532	108,117	1.28
Physical Asset & Procedural Security	Non-Mandated - Internal Service	4,237,322	20,748	4,216,574	49.92
Security Console Operations	Non-Mandated - Internal Service	706,220	3,458	702,762	8.32
Education & Training Resources	Non-Mandated - Internal Service	380,272	1,862	378,410	4.48
		$5,432,464	**$26,600**	**$5,405,864**	**64**

Alignment to Advancing Our Livability

- Goal 3: Guilford County intentionally creates a safe, prepared, and resilient community by investing in public safety, emergency response, disaster readiness, and community resilience.

Highlights of Recent Successes

- The Security Department successfully transitioned from 30 contract unarmed officers to full-time county employees time before the contract expired.
- The department successfully completed the Taser upgrade during FY 2026, resulting in approximately $53,000 savings from the original quoted price.

Indicators of Success

Performance Measures	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Estimates
Total Duty Hours (Proprietary & Contracted)	132,228	136,971	131,408
Patrols Conducted	48,332	71,186	82,255

Small Business & Entrepreneurship (SBED)

Department Overview

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.

Budget Summary

	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted	vs. FY 2026 Adopt (%)
Expenses	**$1,276,446**	**$1,281,972**	**$1,697,114**	**$1,285,877**	**0%**
Personnel	845,865	1,034,461	928,450	1,040,327	1%
Operating	384,213	247,511	722,296	245,550	(1%)
Debt Service	46,368	-	-	-	0%
County Funds	**$1,276,446**	**$1,281,972**	**$1,697,114**	**$1,285,877**	**0%**

	FY 2025 Amended	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted	vs. FY 2026 Adopt
# of Full-Time Equivalent Positions (FTEs)	8	8	8	8	**0**

Fiscal Year 2027 Budget Discussion

- Personnel expenses are associated with continuation of a performance-based merit plan and state mandated retirement changes.
- Operating expenses decreased, associated with aligning existing funding for community-based organizations shown in Coordinated Services.

Small Business & Entrepreneurship (SBED)

Responsibilities (Mandates or Board Priorities)

Guilford County's Small Business and Entrepreneurship Department is responsible for mandated procurement compliance services while also supporting non-mandated services through their community partnerships and the Capital Access Program. The work of the department supports the Board's priorities of growing local businesses and improving economic opportunities for County residents.

Service	Status	Expense Allocation	Revenue Allocation	Net County $	# of Positions
Procurement Compliance and HUB Program	Mandated	1,185,573	-	1,185,573	7.38
Community Partnerships	Non-Mandated - Strategic Service	50,152	-	50,152	0.31
Capital Access Program	Non-Mandated - Strategic Service	50,152	-	50,152	0.31
		$1,285,877	**$-**	**$1,285,877**	**8.00**

Alignment to Advancing Our Livability

- Goal 2: Guilford County empowers individuals across their lifespan from early childhood education through lifelong learning, supports upward mobility and long-term prosperity, and promotes sustainable economic development.
    - Strategy 5: Partner to strengthen the local business network to support small businesses and startups with a focus on historically underserved entrepreneurs.

Highlights of Recent Successes

- Guilford County hosted the 2025 Piedmont Triad Economic Development Week for the second year in a row.
- Co-sponsored a statewide Economic Impact study with the NC MWBE Coordinators' Network, which showed a positive return on investment when you have an inclusive ecosystem.
- NACo 2025 Achievement Award for the Piedmont Triad Economic Development Week in the Community and Economic Development Category.
- Co-hosted Farmers Markets with The Black Faith Leaders, which support small businesses and addresses food insecurity.

Indicators of Success

Performance Measures	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Estimates
Average Number of Monthly Outreach Sessions*	N/A	N/A	8
Average Number of Businesses Receiving Technical Assistance Per Month*	N/A	N/A	118

*New for FY26

Tax

Department Overview

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 accounts 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 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 the Tax Department and the County Attorney's Office.

Budget Summary

	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted	vs. FY 2026 Adopt (%)
Revenues	**$3,089,386**	**$3,223,516**	**$3,223,516**	**$3,300,911**	**2%**
Other Revenues	19,278	11,200	11,200	11,200	-
User Charges	3,070,108	3,212,316	3,212,316	3,289,711	2%
Expenses	**$8,182,999**	**$10,027,412**	**$10,103,491**	**$10,060,374**	**0%**
Personnel	6,273,917	6,844,830	6,844,830	6,833,498	0%
Operating	1,909,082	2,732,582	2,808,661	2,371,876	(13%)
Transfers Out & Other		450,000	450,000	855,000	90%
County Funds	**$5,093,614**	**$6,803,896**	**$6,879,975**	**$6,759,463**	**(1%)**

	FY 2025 Amended	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted	vs. FY 2026 Adopt
# of Full-Time Equivalent Positions (FTEs)	69	72	72	72	**0**

Tax

Fiscal Year 2027 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 2026 personnel adjustments.
- Operating expenses decreased associated with lower state shared expenses. Transfers to other funds increased to reflect updated projections for the cost of the County's next property revaluation cycle.
- As a result of delayed property tax revaluations, the increase for Transfers Out & Other is meant to cover associated expenses. See Other Funds – Tax Reval for additional details.

Responsibilities (Mandates or Board Priorities)

The Tax Department's core services are primarily mandated and ensure the accurate appraisal, assessment, and collection of property taxes in Guilford County. Mandated functions include Appraisal Services, Collection of Property Tax and Other Fees, Collection Services, and Mapping & Transfer Assistance, which support valuation, billing, payment processing, delinquent collections, and property ownership updates. Customer Assistance is the department's only non-mandated function, which provides additional support and guidance to taxpayers.

Service	Status	Expense Allocation	Revenue Allocation	Net County $	# of Positions
Appraisal Services	Mandated	4,627,772	1,518,419	3,109,353	33.12
Collection of Property Tax & Other Fees	Mandated	301,811	99,027	202,784	2.16
Collection Services	Mandated	2,816,905	924,255	1,892,650	20.16
Mapping & Transfer Assistance	Mandated	1,408,452	462,128	946,325	10.08
Customer Assistance	Non-Mandated - Internal Service	905,434	297,082	608,352	6.48
		$10,060,374	**$3,300,911**	**$6,759,463**	**72**

Alignment to Advancing Our Livability

- Goal 5: Guilford County is committed to attracting and retaining a talented County workforce, ensuring operational excellence and responsible fiscal stewardship for the delivery of sustainable, high-quality public services in partnership with the community.

Highlights of Recent Successes

- This year Tax was awarded the Joseph E. Hunt Award by the North Carolina Association of Assessing Officers for the second consecutive year. The department was honored for using Power BI to improve data management and for overall excellence in property tax assessment and collection.

Tax

Indicators of Success

Performance Measures	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Estimates
Collection Rate (%)	99.36%	99.41%	99.42%
Deed Transfers & Land Parcels Mapped	15,875	16,117	15,936
Business Personal Property Listing Forms & Discoveries	36,921	22,902	22,192
Individual Personal Property Listings & Discoveries	36,921	33,127	31,900

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Veterans Services

Department Overview

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.

Budget Summary

	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted	vs. FY 2026 Adopt (%)
Revenues	**$2,273**	**$2,500**	**$2,500**	**$2,500**	-
Federal/State Funds	2,273	2,500	2,500	2,500	**-**
Expenses	**$574,958**	**$629,608**	**$629,608**	**$634,417**	**1%**
Personnel	545,004	582,563	582,563	590,472	1%
Operating	28,298	41,445	41,445	41,445	(0%)
Human Services Assistance	1,656	5,600	5,600	2,500	(55%)
County Funds	**$572,685**	**$627,108**	**$627,108**	**$631,917**	**1%**

Full-Time Positions	FY 2025 Amended	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted	vs. FY 2026 Adopt
# of Full-Time Equivalent Positions (FTEs)	6	6	6	6	**0**

Fiscal Year 2027 Budget Discussion

- Personnel expenses increased associated with continuation of a performance-based merit plan and state-mandated retirement changes.
- A decrease in Human Services Assistance is associated with establishment of partnerships with community-based organizations that provide direct housing assistance to eligible veterans.

Veterans Services

Responsibilities (Mandates or Board Priorities)

County Veterans' Services offices and certified Veterans Services Officers provide local support for County veteran residents navigating the benefits, claims, and associated appeals processes necessary to access benefits from military service for individuals and their families. Local VSOs allow for timely processing of veteran applications and provide veterans with advice and guidance to improve successful connection to benefits.

Service	Status	Expense Allocation	Revenue Allocation	Net County $	# of Positions
Appeals Process	Non-Mandated - Strategic Service	44,409	175	44,234	0.42
Benefits Advice & Claims Tracking	Non-Mandated - Strategic Service	590,008	2,325	587,683	5.58
		$634,417	**$2,500**	**$631,917**	**6.00**

Alignment to Advancing Our Livability

- Goal 1: Guilford County supports individuals and families to thrive by ensuring access to high-quality health and human services and by promoting physical, mental, and social wellbeing.
    - Strategy 2: Enhance services to reduce the harms of substance use through a continuum of care with a focus on families, children, veterans, and other vulnerable populations.

Highlights of Recent Successes

- Participated in the County's Operation Green Light initiative, illuminating County facilities to recognize veterans and increase awareness of available services and benefits for local veterans and their families.
- Supported community engagement and recognition efforts, including participation in Veterans Day observances and local events honoring military service.
- Received and administrated grant funding from the North Carolina Department of Military and Veterans Affairs (NC DMVA) Grant Program to support outreach, training, and operational improvements, enhancing the County's ability to deliver services to veterans at no additional cost to the General Fund.

Indicators of Success

Performance Measures	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Estimates
Number of Veterans Served (Unduplicated)	2,454	2,585	4,000
Veterans Served - Out of County Residents	486	309	300
Number of applications	3,241	4,018	3,000
Number Benefit Claims Filed	793	845	1,000
Number of appeals filed	17	58	250

Multi-Year Plans

Guilford County has several 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:

- **Major 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. Departments 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.

Multi-Year Plans – Major Equipment

The **Major Equipment** plan 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	FY 27 Major Equipment ($)
Emergency Services	$3,416,366
Law Enforcement	$298,500
Parks	$194,700
HHS – Public Health	$503,200
Other Departments	$108,680
Total	**$4,521,446**
Revenue/Reimbursements	($2,876,566)
Net County	**$1,644,880**

Other Departments

Major equipment needs in Animal Services, Election, Facilities, Juvenile Detention and Security.

Department	Item Name	FY 27	FY 28	FY 29	FY 30	FY 31
Animal Services	Small Appliances	$12,000	$12,240	$12,360	$12,480	$12,600
Elections	Automark ADA Ballot System	-	$1,000,000	-	-	-
Facilities	Plumbing Camera Snake	-	-	-	-	-
Facilities	Utility Locator	-	-	-	-	-
Facilities	Single Person Lift	-	$10,200	-	-	-
Facilities	Northstar Pressure Washer	-	-	-	-	-
Juvenile Detention	Dryer (2)	-	-	$30,900	-	-
Juvenile Detention	Washer (2)	-	-	$30,900	-	-
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	Taser Replacements (Expansion)	-	-	-	-	-
	Total	**$108,680**	**$1,119,120**	**$170,840**	**$109,160**	**$109,280**
	Revenue Offsets	-	-	-	-	-
	Net County Funds	**$108,680**	**$1,119,120**	**$170,840**	**$109,160**	**$109,280**

Multi-Year Plans – Major Equipment

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	FY 27	FY 28	FY 29	FY 30	FY 31
Fire	Thermal Imagers (4)	$40,000	-	-	-	-
Medical	Cardiac Monitors and Equipment*	$670,000	$670,000	$670,000	$670,000	$670,000
Medical	Off-Road Rescue Vehicle (4)	-	$89,760	-	-	-
Medical	PowerLoad systems for ambulances (5)	$150,000	$153,000	$154,500	$156,000	$157,500
Medical	Stryker PowerPro2 Stretchers (6)	$189,000	$192,780	$194,670	$196,560	$198,450
Medical	High Fidelity Training Manikins	$100,000	-	-	$104,000	-
Medical	Stair Chairs	$44,640	$45,533	$45,979	$46,426	$46,872
Medical	Radios*	$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	-	-	-	-
Fire	Hurt Rescue Systems	$60,000	$61,200	-	-	-
Maintenance	Tire machines	-	$20,400	-	-	-
Medical	Ucapit Vending Machines (4)	-	-	-	-	$54,600
Maintenance	Air Compressor - High Pressure/High Capacity	-	$18,360	-	-	-
Communications	UPS at tower sites	-	$61,200	$61,800	$62,400	-
Fire	SCBA compressor and fill stations (2)	$100,000	-	-	-	-

Multi-Year Plans – Major Equipment

Division	Item Name	FY 27	FY 28	FY 29	FY 30	FY 31
Emergency Services	Fuel dispensers, controllers, and monitoring (2)	-	-	-	$182,000	-
Emergency Services	Quantifit fit testing equipment (2)	$45,360	-	-	-	-
Total		**$3,416,366**	**$3,123,599**	**$2,938,315**	**$3,228,752**	**$1,127,422**
Revenue Offsets		($2,481,366)	($2,481,366)	($2,481,366)	($2,481,366)	($670,000)
Net County Funds		**$935,000**	**$642,233**	**$456,949**	**$747,386**	**$457,422**

- Radio replacements and cardiac monitors and equipment will be budgeted in capital project ordinances.

Multi-Year Plans – Major Equipment

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	FY 27	FY 28	FY 29	FY 30	FY 31
Administration	Firearms (Pistols)	$250,000	-	-	-	-
Detention - High Point	Fingerprint/ID Machine	-	-	-	-	-
Detention - High Point	Dryers (3)	-	-	-	-	$31,500
Detention - High Point	Mattresses (450)	$10,000	$10,200	$10,300	$10,400	$10,500
Detention - Jail Central	Integrated Wall Systems (2)	-	-	-	-	-
Detention - Jail Central	Mattresses (800)	$16,500	$16,830	$16,995	$17,160	$17,325
Detention – Jaim Central	Dryers (3)	-	-	-	-	$31,500
Detention - Jail Central	Fingerprint/ID Machine	-	-	-	-	-
Detention - Jail Central	Washer/Extractors	$14,000	$14,280	$14,420	$14,560	$14,700
Detention - Jail Central	BDA System	-	-	-	$228,800	-
Detention Services-Jail Central	Rational Combi-Oven	-	-	-	-	$27,300
Administration	Hustler Riding Mower	$8,000	-	-	-	-
Administration	Kubota Lawn Mower	-	$9,180	-	-	-
Administration	Case JX95 Tractor	-	-	-	-	-
Administration	Tractor Lift	-	-	-	$17,680	-
Administration	Toro Mower	-	-	-	-	$14,700
Special Operations Command	Crime-Lite Auto Cameras (2)	-	$108,248	-	-	-
Special Operations Command	Mobile Fingerprint Collection	-	$242,378	-	-	-
Total:		**$298,500**	**$401,115**	**$41,715**	**$288,600**	**$147,525**
Revenue Offsets		0	0	0	0	0
Net County Funds		**$298,500**	**$401,115**	**$41,715**	**$288,600**	**$147,525**

Multi-Year Plans – Major Equipment

Parks & Recreation

The Parks & Recreation department operates parks, trails and preserves throughout Guilford County.

Division	Item Name	FY 27	FY 28	FY 29	FY 30	FY 31
Bur-Mil Park	John Deere Gator XUV	-	$16,320	-	-	-
Bur-Mil Park	Skid Steer	-	-	-	$88,400	-
Bur-Mil Park	Bobcat UV4G UTV	-	$18,360	-	-	-
Bur-Mil Park	Toro Z Master 3000 My Ride	$13,000	-	-	-	-
Bur-Mil Park	Toro Z Master 7000	-	-	$15,450	-	-
Bur-Mil Park	Cushman	$13,000	-	-	-	-
Bur-Mil Park	Cushman	-	$14,280	-	-	-
Farm/Preserves	Bandit Woodchipper	$58,700	-	-	-	-
Farm/Preserves	Hustler Lawn Mower	-	$13,770	-	-	-
Farm/Preserves	Kaufman Trailer	-	-	-	$18,720	-
Farm/Preserves	Polaris ATV	-	$15,300	-	-	-
Farm/Preserves	Sawmill	-	-	$15,450	-	-
Farm/Preserves	Toro Lawn Mower	-	-	-	-	$15,488
Farm/Preserves	Toro Lawn Mower	-	-	$15,193	-	-
Farm/Preserves	New Holland Disc Mower	$13,000	-	-	-	-
Farm/Preserves	Kraftsman Trailer	-	-	$9,270	-	-
Gibson Park	Toro Reel Master 3100-D Mower	-	-	-	$57,200	-
Gibson Park	Toro Z-Master Mower (2/2)	$13,000	-	-	-	-
Gibson Park	Cushman Golf Cart	-	-	$14,420	-	-
Gibson Park	Club Car Golf Cart	$14,000	-	-	-	-
Gibson Park	Kawasaki Mule Utility Vehicle	-	-	-	-	$12,600
Gibson Park	Toro Sand Pro 2040Z	-	-	-	-	$13,650
Hagan-Stone Park	Polaris ATV	-	-	$16,480	-	-
Hagan-Stone Park	John Deere Gator	-	$16,830	-	-	-
Hagan-Stone Park	Buffalo Blower	$15,000	-	-	-	-
Hagan-Stone Park	Toro 3000 series Mower	-	-	-	-	$14,175
Hagan-Stone Park	Toro 3000 series Mower	-	$13,770	-	-	-
Hagan-Stone Park	Toro 4000 series Mower	-	-	$14,935	-	-
Hagan-Stone Park	Kubota RTV500	$13,000	-	-	-	-
Hagan-Stone Park	Kubota RTV501	-	-	$14,389	-	-

Multi-Year Plans – Major Equipment

Division	Item Name	FY 27	FY 28	FY 29	FY 30	FY 31
Hagan-Stone Park	Root Grapple	-	-	-	-	$7,350
Hagan-Stone Park	Straight Blade Attachment	-	-	-	$2,179	-
Hagan-Stone Park	Scag Windstorm Stand Up Blower	-	-	-	-	$15,225
Northeast Park	John Deere 4720	-	$64,770	-	-	-
Northeast Park	Kioti KL5521	-	-	-	-	$69,720
Northeast Park	Hustler Super 104 Batwing	-	-	-	$42,120	-
Northeast Park	Scag Windstorm Stand Up Blower	-	$15,504	-	-	-
Northeast Park	Polaris Ranger 500	$16,000	-	-	-	-
Northeast Park	Mule Pro MXLE	-	-	$16,480	-	-
Northeast Park	John Deere 1200A Groomer	-	-	$20,085	-	-
Northeast Park	Toro 60-inch HDX Pro	-	-	$14,935	-	-
Northeast Park	Cushman Golf Cart 1200X	-	-	-	-	$16,800
Northeast Park	Honda Recon 250 4-Wheeler	-	-	$10,712	-	-
Southwest Park	Kubota RTV500	-	-	-	-	$14,700
Southwest Park	Toro Z-Master 3000 Series-Mower	-	$13,770	-	-	-
Southwest Park	Kubota RTV500	$13,000	-	-	-	-
Southwest Park	Kubota RTV501	-	-	$13,905	-	-
Southwest Park	Water Patrol	-	-	-	-	$36,750
Guilford-Macintosh Park	Honda ATV	$13,000	-	-	-	-
	Total	**$194,700**	**$202,674**	**$191,704**	**$208,619**	**$216,458**
	Revenue Offsets	-	-	-	-	-
	Net County Funds	**$194,700**	**$202,674**	**$191,704**	**$208,619**	**$216,458**

Multi-Year Plans – Major Equipment

HHS - Public Health, All Facilities

Division	Item Name	FY 27	FY 28	FY 29	FY 30	FY 31
Allied Health- Chandler	Air Compressor*	$14,000				
Allied Health- Chandler	Autoclave*		$6,120			
Allied Health- Chandler	X-Ray Machine - Operatory (7)*	$60,000				
Allied Health- Chandler	X-Ray Machine - Cone Beam*	$180,000				
Allied Health- Chandler	Vacuum System*	$7,000				
Allied Health- Chandler	Dental Chairs (7)*	$13,000	$13,260	$13,390	$13,520	
Allied Health- Chandler	Dental Units (3 Big; 5 Smaller)*	$13,000	$13,260	$13,390	$13,520	
Allied Health- Chandler	ScanX Dental X-Ray Imaging System*					$16,800
Allied Health- GSO	Centrifuge*				$5,200	
Allied Health- HP	Autoclave*	$12,000				
Allied Health- HP	X-Ray Machine - Operatory (4)*			$12,360		
Allied Health- HP	X-Ray Machine - Cone Beam*		$91,800			
Allied Health- HP	Dental Chairs (4)*	$13,000	$13,260	$13,390	$13,520	
Allied Health- HP	Dental Units (4)*	$13,000	$13,260			
Public Health Admin	GPS Data Receiver/Collector (Env'tal Health)	$108,000	$55,080	$55,620	$56,160	
Public Health Admin	Lead Based Paint Analyzer				$31,200	
Clinical Health - GSO	AccuShelf (Inventory mgmt, Leased)*	$8,400	$8,568	$8,652	$8,736	
Clinical Health - GSO	Vaccine Freezer (Accuvax, Leased)*	$23,400	$23,868	$24,102	$24,336	$8,820
Clinical Health - GSO	Vaccine refrigerator (4) and freezers (4)*				$78,000	$24,570
Clinical Health - GSO	Autoclaves (2)*	$15,000				
Clinical Health - GSO	Vaccine Freezer (Accuvax, Leased)*	$23,400	$23,400	$23,400	$23,400	$23,400
	Total	**$503,200**	**$261,876**	**$164,304**	**$267,592**	**$73,590**
	Revenue Offsets	($395,200)	($203,200)	($106,200)	($94,200)	($73,590)
	Net County Funds	**$108,000**	**$58,676**	**$58,104**	**$173,392**	**$0**

*denotes equipment eligible for replacement utilizing MedMax funding, resulting in General Fund savings.

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 rebid. 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.

The FY 26-27 budget includes $8.96 million in technology funding to meet the highest priority technology needs. Allocations include:

- $2 million to support the multi-year ERP optimization project.
- $1.2 million to fund the replacement of body worn cameras for the Sheriff's Office, an increase of $800,000 in allocation from the prior year.
- $1.29 million ($1.173 million in county funds) to fund network switches and servers and computer technology refreshes, which help enable the county to maintain operations
- $3.8 million to continue to support key enterprise software.
- $230,000 to support software implementation for process improvements for Planning, Inspections, County Attorney and the County Manager's Office.
- $201,675 in Emergency Services to replace technology that supports medical response
- $98,495 in the Sheriff's Office to support replacement docking stations and the Guardian RFID lease program.
- $16,700 ($8,350 net county funds) in HHS- Social Services for replacement scanners, monitors and computer accessories
- $15,000 in Security to replace cameras, which is a best practice to maintain physical security.

The table on the following pages displays the FY 2027 adopted technology plan, by category and department, and future year technology estimates.

Multi-Year Plans – Technology Plan

Category	Item	FY 2027 Technology Plan Sponsor Department(s)	FY 2027 Adopted	FY 2028 Plan	FY 2029 Plan	FY 2030 Plan	FY 2031 plan
Expansion of Software	Tyler - EPL - Decision Engine	Planning/ Inspections/EH/Fire Marshall	30,000	32,400	34,020	35,721	37,507
Key Enterprise Software	OpenGov - Budgeting	Budget	149,505	149,505	149,505	149,505	156,980
Key Enterprise Software	Tyler Munis	Finance	664,727	689,347	723,814	760,005	798,005
Key Enterprise Software	Halogen Performance Management	Human Resources	120,842	131,731	142,269	153,651	161,334
Key Enterprise Software	Infor Lawson*	Human Resources	732,910	798,984	862,903	931,935	978,532
Key Enterprise Software	Timekeeping	Human Resources	176,346	182,606	191,736	201,323	211,389
Key Enterprise Software	GIS - ESRI	Information Technology	175,000	240,000	260,000	270,000	283,500
Key Enterprise Software	Nutanix Subscription	Information Technology	336,000	515,000	515,000	515,000	515,000
Key Enterprise Software	Cornerstone Detention	Law Enforcement	438,460	451,614	465,162	470,000	493,500
Key Enterprise Software	Tyler EPL	Planning/ Inspections/EH/Fire Marshall	220,733	175,881	184,675	193,908	203,603
Key Enterprise Software	Sales Force	Public Health	175,000	184,598	184,598	184,598	193,828
Key Enterprise Software	SBED Software	SBED	96,604	106,090	109,273	112,551	118,179
Key Enterprise Software	Appeals Pro	Tax	70,938	55,380	55,380	55,380	55,380

Multi-Year Plans – Technology Plan

FY 2027 Technology Plan							
Category	**Item**	**Sponsor Department(s)**	**FY 2027 Adopted**	**FY 2028 Plan**	**FY 2029 Plan**	**FY 2030 Plan**	**FY 2031 plan**
Key Enterprise Software	NCPTS	Tax	520,464	702,955	766,221	835,181	876,940
New Hardware	Devices for New Employees	Various Depts	71,920	-	-	-	-
New Software	Legal Software Solution	County Attorney	100,000	100,000	100,000	100,000	100,000
New Software	ERP Optimization	HR/Finance/Budget	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
New Software	Power Policy Management System	Manager's Office	100,000	70,000	40,000	40,000	40,000
Replacing End of Life Hardware	Desktop/Laptop Replacements and Network Switches and Servers	County Funds	1,173,692	1,500,000	1,500,000	1,500,000	1,500,000
		Federal/State Reimbursement	124,865	124,865	124,865	124,865	124,865
Replacing End of Life Hardware	Physical Servers (Dell)	Emergency Services	50,000	46,200	48,400	25,300	52,800
Replacing End of Life Hardware	Ambulance Transmitters (Ericsson Vehicle Router)	Emergency Services	52,725	55,361	57,998	60,634	63,270
Replacing End of Life Hardware	ePCR Tablets - Panasonic FZ-G2 Tablet	Emergency Services	59,650	56,700	59,400	62,100	64,800
Replacing End of Life Hardware	MCTs 0 mobile laptops (Panasonic FZ55MCT)	Emergency Services	31,500	33,075	34,650	36,225	37,800

Multi-Year Plans – Technology Plan

Category	Item	FY 2027 Technology Plan Sponsor Department(s)	FY 2027 Adopted	FY 2028 Plan	FY 2029 Plan	FY 2030 Plan	FY 2031 Plan
Replacing End of Life Hardware	Thin Client Replacement Plan (Dell Wyse)	Emergency Services	7,800	8,190	8,580	8,970	9,360
Replacing End of Life Hardware	Data Closet Upgrades	Information Technology	50,000	50,000	50,000	50,000	50,000
Replacing End of Life Hardware	Car/Body Cameras (incl. subscription costs)	Law Enforcement	400,000 existing +800,000 new	1,200,000	1,200,000	1,200,000	1,200,000
Replacing End of Life Hardware	Cradlepoint (including subscription costs)	Law Enforcement	55,000	55,000	55,000	55,000	55,000
Replacing End of Life Hardware	Docking Stations	Law Enforcement	20,000	20,000	20,000	20,000	20,000
Replacing End of Life Hardware	Guardian RFID Lease Program	Law Enforcement	78,495	78,495	78,495	78,495	78,495
Replacing End of Life Hardware	Security Cameras	Security	15,000	15,000	15,000	15,000	15,000
Replacing End of Life Hardware	Computer accessories	Social Services	10,000	10,000	10,000	10,000	10,000
Replacing End of Life Hardware	Monitors	Social Services	3,000	3,000	3,000	3,000	3,000

Multi-Year Plans – Technology Plan

Category	Item	FY 2027 Technology Plan Sponsor Department(s)	FY 2027 Adopted	FY 2028 Plan	FY 2029 Plan	FY 2030 Plan	FY 2031 plan
Replacing End of Life Hardware	Scanners	Social Services	3,700	3,700	3,700	3,700	3,700
		Total	9,114,876	9,845,677	10,053,644	10,262,047	10,511,767
		Revenue Offset Desktop/Laptops	(124,865)	(124,865)	(124,865)	(124,865)	(124,865)
		Transfer to County Building Construction Fund	(1,173,692)	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)
		Revenue Offset for Other Devices	(8,350)	(8,350)	(8,350)	(8,350)	(8,350)
		Net County Funds	$8,807,969	$8,212,462	$8,420,429	$8,628,832	$8,878,552

*Anticipate replacement by FY 2029 within the ERP Optimization line.

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	Amount Financed
Sheriff's Office	$2,070,000	$2,070,000
Emergency Services	$1,665,000	$1,665,000
County Fleet	$765,000	$765,000
Total	**$4,500,000**	**$4,500,000**

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.

Vehicle Type	Count	Purchase + Upfit	Revenue Source
Law Enforcement Vehicles	37	$2,070,000	Financing
	37	**$2,070,000**	

- Vehicles purchased by the Sheriff's Office will include vehicles for patrol, K9, personnel and training, legal process, administration and detention.
- The Sheriff's Office submitted a total request of ~$2.545 million to replace 46 vehicles.

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.

Vehicle Type	Count	Purchase + Upfit	Revenue Source
F650 – Total Replacements	2	$737,020	Financing
F550 – Remount Box*	1	$155,000	Financing
F550 – Chassis Replacement*	-	$69,010	Financing
Oxygen Delivery Vehicle	1	$61,800	Financing
F550 Maintenance Vehicle	1	$114,180	Financing
F150 Fire Service Vehicles	4	$274,240	Financing
Rescue 50	1	$253,750	Financing
	12	**$1,665,000**	

- The County plans to finance the purchase of $1,665,000 in vehicle replacements. The F550 Remount

Multi-Year Plans - Vehicle Replacement

Box and Chassis Replacement will be mounted together to create one ambulance. The three ambulances average more than 270,000 miles, and given long lead times, will likely be in excess of 300,000 miles by the time new vehicles arrive.

County Fleet

The Fleet Operations unit within General Services 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, ten years, based on visual and safety condition, and maintenance records The current average mileage for County Fleet vehicles is 80,000.

Area	Vehicle Type	Count	Purchase + Upfit	Revenue Source
Animal Control	F250	1	$101,970	Financing
Animal Control	F250	1	$101,970	Financing
Facilities	Escape	1	$31,930	Financing
Facilities	F350 Dump Truck	1	$96,530	Financing
Facilities	E150	1	$60,770	Financing
Facilities	E150	1	$60,770	Financing
Tax	Rav4 Hybrid	1	$33,990	Financing
Greensboro Motor Pool	Fusion	1	$29,870	Financing
Greensboro Motor Pool	Fusion	1	$29,870	Financing
Greensboro Motor Pool	Fusion	1	$29,870	Financing
Greensboro Motor Pool	Fusion	1	$29,870	Financing
Greensboro Motor Pool	Fusion	1	$29,870	Financing
Greensboro Motor Pool	Fusion	1	$29,870	Financing
Greensboro Motor Pool	Fusion	1	$29,870	Financing
Greensboro Motor Pool	Fusion	1	$29,870	Financing
Inspections	F-150	1	$38,110	Financing
		16	**$765,000**	

- The County plans to finance the purchase of $765,000 in vehicle replacements County fleet submitted $920,470.20 in identified needs.
- Includes one additional Tax Department vehicle, as one existing Tax sedan was reassigned to the Greensboro Motor Pool.

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K-12 Education Summary

K-12 Education Overview

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 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 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.

K-12 Education Summary

Budget Summary

	FY 2026 Adopted	FY 2027 Adopted	vs. FY 2026 Adopted ($)	vs. FY 2026 Adopt (%)
Guilford County Schools (GCS) including Allocations for Charter Schools				
Operating Expenses	$282,506,000	$288,106,000	$5,600,000	2%
Debt Model	87,858,186	96,869,743	9,011,557	10%
Debt Leveling (Honor School Capital)	47,273,000	46,302,000	(971,000)	(2%)
Total Expense	**$417,637,186**	**$431,277,743**	**$13,640,557**	**3%**
**Excludes $50,000,000 in bond proceeds in FY26*				
REVENUE				
Federal & State Funds - *Lottery Funds*	$4,750,000	$4,750,000	-	0%
Investment Earnings (Transfer from School Capital)	4,000,000	6,015,625	2,015,625	50%
Investment Earnings (Transfer from General Fund)	-	1,300,000	1,300,000	100%
American Resc/Reinvest Act (GCS & GTCC)	1,649,627	1,599,620	(50,007)	(3%)
Fund Balance (Bond Premium)	33,980,345	24,847,054	(9,133,291)	(27%)
Fund Balance	11,266,614	-	(11,266,614)	(100%)
Total Revenues	**$55,646,586**	**$38,512,299**	**($17,134,287)**	**(31%)**
County Funds	**$361,990,600**	**$392,765,444**	**$30,774,844**	**9%**

Note: County appropriates additional $4.0 million in Fines and Forfeitures funds that is passed through to Guilford County Schools.

Alignment to Advancing Our Livability

- Goal 2: Guilford County provides learning opportunities for individuals across the childhood and active aging lifespan that supports upward mobility, cultural awareness, and a sustainable economy.
    - Strategy 2: Partner with Guilford County Schools to fund and sustain safe, modern, and future-ready schools.
    - Strategy 3: Explore opportunities to support market competitiveness for the delivery of quality education by investing in a highly skilled workforce.

K-12 Education Summary

Guilford County Schools

The FY 2027 budget includes an allocation of $288,106,000 to support our K-12 education general operating needs. This is a 2% increase from the previous year totaling a $5.6 million increase. In addition, $26.9 million is included to support the Board of County Commissioners school bond debt service strategy established in 2022. In total, this represents a $32.5 million increase from the FY 2026 budget. Funding for teacher supplements is not recommended pending clarity around the outcome of an Article 46 referendum.

- **$5.6 million for local current operating expenses (a 2% increase)** to address inflationary pressure based on growth in the Consumer Price Index (CPI) and supports state-mandated personnel and benefit increases.

- **$26.9 million in recurring funding to prepare for upcoming debt service obligations** associated with the voter-approved school bond referendums. This funding was reduced in the prior budget cycle as a one-time measure to lessen the immediate impact on taxpayers by not increasing the tax rate. However, restoring this funding is necessary to prepare for planned debt issuances of $565 million in FY2028 and an additional $565 million in FY2031. This schedule meets the 10-year issuance requirement and supports an average investment of approximately $15 million per month in school capital improvements through 2034.

Well-compensated educators who feel respected and valued are essential to strong student outcomes, a healthy local economy, and long-term economic growth. While Guilford County currently exceeds peer counties in salary supplements for principals and assistant principals, it lags behind in supplements for teachers—an imbalance that warrants attention moving forward.

5th	3rd	23rd	9th
Principal Supplements	**Assistant Principal Supplements**	**Teacher Supplements**	**Relative Funding Effort (Public School Forum)**

The FY2027 adopted budget does not include additional funding for teacher supplements, through collaboration with the General Assembly and the Board of County Commissioners, a local legislative bill will allow ballot language on an upcoming Article 46 referendum to specify how the funding will be utilized. This could create long-term predictability and shift the burden from the property tax rate to sales tax revenue. Should voters approve this referendum, the anticipated revenue to support teacher supplements is estimated at $20 million per year. If the referendum is not successful, the Board of County Commissioners may evaluate a funding strategy as part of the Fiscal Year 2028 budget process to ensure market competitiveness for public-school teachers.

K-12 Education Summary

Funding History

Year	Operating Budget	Reserved for Classified Pay	Capital Pay-Go	Debt Leveling	School Debt Requirements	Total School Support	Bonds on Ballot
FY 2018	195,860,398	-	5,000,000	-	74,792,901	275,653,299	-
FY 2019	202,610,398	-	6,000,000	-	73,300,865	281,911,263	-
FY 2020	206,610,398	-	6,116,528	-	72,214,985	284,941,911	-
FY 2021	209,610,398	-	3,116,528	-	67,551,167	280,278,093	300,000,000
FY 2022	225,610,398	-	4,000,000	-	68,526,583	298,136,981	-
FY 2023	244,810,398	-	10,000,000	50,000,000	73,884,234	378,694,632	1,700,000,000
FY 2024	260,226,073	-	6,500,000	51,100,000	73,324,974	391,151,047	-
FY 2025	270,226,073	-	-	52,130,000	79,542,637	401,898,710	-
FY 2026	282,506,000	-	-	47,273,000	87,858,186	417,637,186	-
FY 2027	288,106,000			46,302,000	96,869,743	431,277,743	-

K-12 Education Summary

Board of Education Allocations: Purpose and Function

Purpose	Function	FY2026 Adopted	FY 2027 Requested
Instructional Services	Regular Instructional Services	81,048,955	91,988,439
	Special Populations Services	10,392,818	11,190,703
	Alternative Programs and Services	4,562,747	4,950,933
	School Leadership Services	20,243,879	21,280,638
	Co-Curricular Services	5,238,773	5,393,903
	School-Based Support Services	17,925,488	20,954,855
System-Wide Support Services	Support and Development Services	4,654,773	5,307,628
	Special Population Support and Development Services	1,991,410	1,650,769
	Alternative Programs and Services Support and Development Services	398,731	405,399
	Technology Support Services	9,351,696	9,935,338
	Operational Support Services	63,839,171	66,026,267
	Financial and Human Resource Services	12,057,724	12,972,741
	Accountability Services	2,301,785	2,298,807
	System-wide Pupil Support Services	3,405,266	3,442,721
	Policy, Leadership and Public Relations Services	7,140,019	7,432,819
Ancillary Services	Community Services	4,404	4,404
	Nutrition Services	28,716	28,734
	Audit Services	446	446
Non-Programmed Charges	Payments to Other Governmental Units	43,494,900	47,396,821
	Interfund Transfers	950,000	950,000
		$289,031,702	**$313,612,365**

K-12 Education Summary

NC Department of Instruction Service Definitions

The following definitions for each function are provided by the NC Department of Instruction.

Instructional Services	Definition
Regular Instructional Services	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.
Special Populations Services	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.
Alternative Programs and Services	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.
School Leadership Services	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
Co-Curricular Services	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.
School-Based Support Services	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.
System-wide Support Services	**Definition**
Support and Development Services	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

K-12 Education Summary

	services for programs designed to improve or overcome physical, mental, social and/or emotional impediments to learning).
Special Population Support and Development Services	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.
Alternative Programs and Services Support and Development Services	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.
Technology Support Services	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.
Operational Support Services	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.
Financial and Human Resource Services	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.
Accountability Services	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.
System-wide Pupil Support Services	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.
Policy, Leadership and Public Relations Services	Costs of activities concerned with the overall general administration of and executive responsibility for the entire LEA.

K-12 Education Summary

Ancillary Services	Definition
Community Services	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.
Nutrition Services	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.
Non-Programmed Charges	**Definition**
Payments to Other Governmental Units	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.
Interfund Transfers	Include transfers of funds from one fund to another fund in an LEA.

K-12 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.

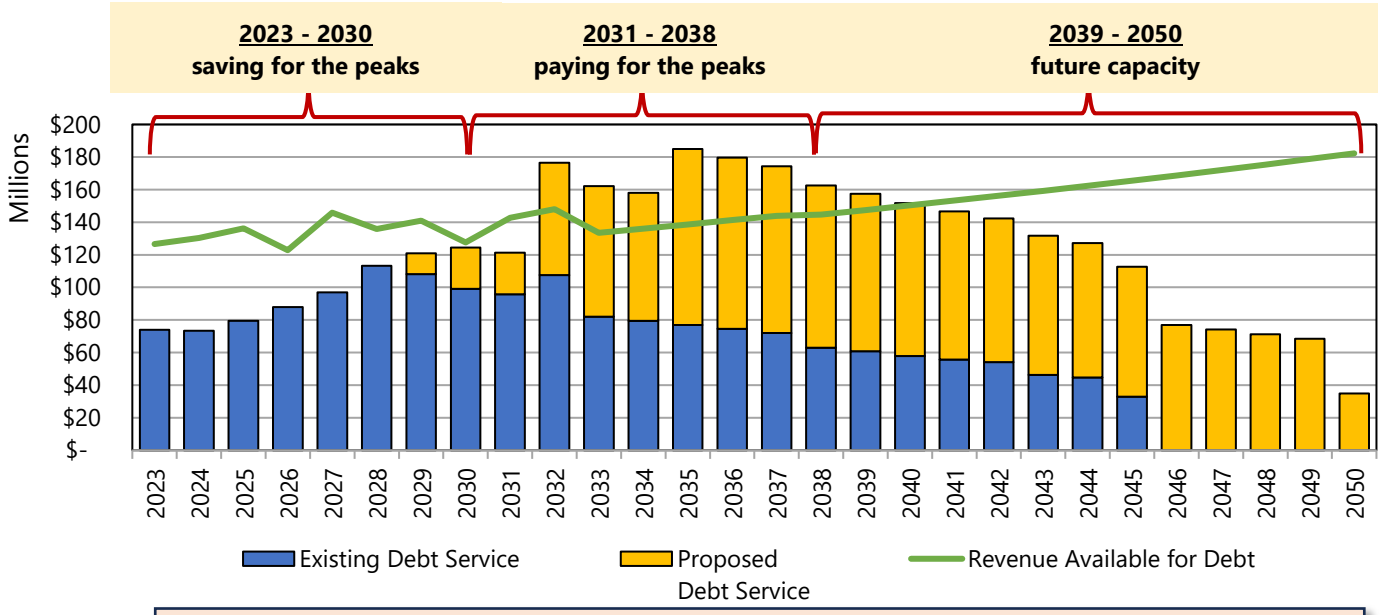
Joint School Capital Facilities Committee Guiding Principles

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 the 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 funding (initially $50 million) 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

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Community College Summary

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 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.

Budget Summary

	FY 2026 Adopted	FY 2027 Adopted	vs. FY 2026 Adopted ($)	vs. FY 2026 Adopt (%)
Guilford Technical Community College (GTCC)				
Operating Expenses	$19,728,000	$20,028,000	$300,000	2%
Capital Repair/Renovation (Pay-Go)	1,550,000	1,000,000	(550,000)	(35%)
Capital (Bond)	-	57,400,000	57,400,000	100%
Debt Model	10,210,200	7,461,960	(2,748,240)	(27%)
Total Expense	**$31,488,200**	**$85,889,960**	**$54,401,760**	**173%**
REVENUE				
American Rec/Reinvest Act (GCS & GTCC)	$192,403	$159,065	(33,338)	(17%)
Transfer from County Building Construction Fund	1,550,000	-	(1,550,000)	(100%)
Bond Proceeds	-	57,400,000	57,400,000	100%
Total Revenues	**$1,742,403**	**$57,559,065**	**$55,816,662**	**3203%**
County Funds	**$29,745,797**	**$28,330,895**	**($1,414,902)**	**(5%)**

Alignment to Advancing Our Livability

- Goal 2: Guilford County provides learning opportunities for individuals across the childhood and active aging lifespan that supports upward mobility, cultural awareness, and a sustainable economy.
    - Strategy 4: Promote sustainable local prosperity and economic development by creating a seamless educational and credentialing pipeline to prepare the workforce for high-demand careers in advanced manufacturing, aerospace, healthcare, life science, clean energy, and other skilled trades.

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.

Over the last six (6) months, staff from Guilford Technical Community College and the County have been meeting to develop a responsible multi-year (5) funding plan to provide predictability and address the needs of the community college, while recognizing the County's current level of effort and fiscal capacity. The budget includes a $28,489,960 allocation to support the community college system. This is a 0% increase from Fiscal Year (FY) 2026 as existing funds in debt service are reallocated to meet new operational needs, while ensuring appropriate capital planning.

- **$0.3 million** for local operating expenses, or a 2% increase, to support maintaining salary and benefit increases for 130 locally funded community college employees and support operating increases based on a 3.0% estimated CPI factor.

The FY2027 budget also supports $1 million in continued funding to support deferred capital renovation at the numerous community college campuses. The prior year budget included $1.55 million of one-time resources from the County's own building construction fund. This budget moves this back to a recurring revenue source and aligns with the County's ten-year lookback for funding, to remain compliant with the local bill on Article 46 sales tax proceeds.

Guilford Technical Community College has identified a total capital improvement program with $183.7 million in identified projects over the next ten years. The budget includes $57.4 million in new project ordinances to support economic development growth in aviation, advanced manufacturing, and bioscience. Debt financing totaling $57.4 million would be structured over two issuances between FY2028 and FY2030.

- $30.0 million for GTCC Aviation Building Two- Included with FY27 Budget
- $16.5 million for High Point – Health Sciences Building - Included with FY27 Budget
- $5.0 million for High Point – Skilled Trades Center - Included with FY27 Budget
- $1.9 million for Center for Advanced Manufacturing (CADM) Renovation - Included with FY27 Budget
- $4.0 million for BioProcess Manufacturing Technology – CADM Renovation - Included with FY27 Budget

The increase in the operating budget, identifying a recurring revenue source for deferred capital, and the debt service required to support new projects would not require any additional county funds based on utilizing the fall off in current debt service requirements.

Guilford Technical Community College

Funding History

Year	Operating Budget	Capital Budget	College Debt Repayment	Total School Support	Debt Financing Approved
FY 2018	$15,150,000	$1,500,000	$11,010,770	$27,660,770	-
FY 2019	16,150,000	1,500,000	9,974,333	27,624,333	-
FY 2020	16,650,000	1,000,000	9,805,367	27,455,367	-
FY 2021	17,100,000	550,000	9,293,645	26,943,645	-
FY 2022	17,507,500	1,550,000	9,606,204	28,663,704	-
FY 2023	18,107,500	1,550,000	10,203,991	29,861,491	-
FY 2024	18,607,500	1,550,000	10,266,968	30,424,468	-
FY 2025	19,028,000	-	10,235,015	29,263,015	-
FY 2026	19,728,000	1,550,000*	10,402,603	31,680,603	11,100,000
FY 2027	20,028,000	1,000,000	7,461,960	28,489,960**	57,400,000

**FY 2026 included $1,550,000 in one-time non-recurring revenue to support capital.*

***Total includes $159,065 of ARPA funds*

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Capital Improvement Plan Overview

Capital Improvement Plan

The Capital Improvement 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, it 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.

County Capital Projects

County Capital Projects

Since the fall, county staff have presented components of developing an effective five (5)-year (rolling) capital improvement plan based on a space study from CPL Architects. In addition, external experts from the North Carolina Association of County Commissioners (NCACC) continued that conversation at the January Board budget work session. The adopted budget utilizes the County's current debt capacity to support $75 million in capital projects that prioritizes essential building repairs that protect safety, accessibility, environmental hazards and reliability of public services, such as elevators, HVAC, roofs, and ADA improvements, while addressing deferred maintenance before costs grow more expensive.

The following projects were adopted as part of the FY 2027 budget:

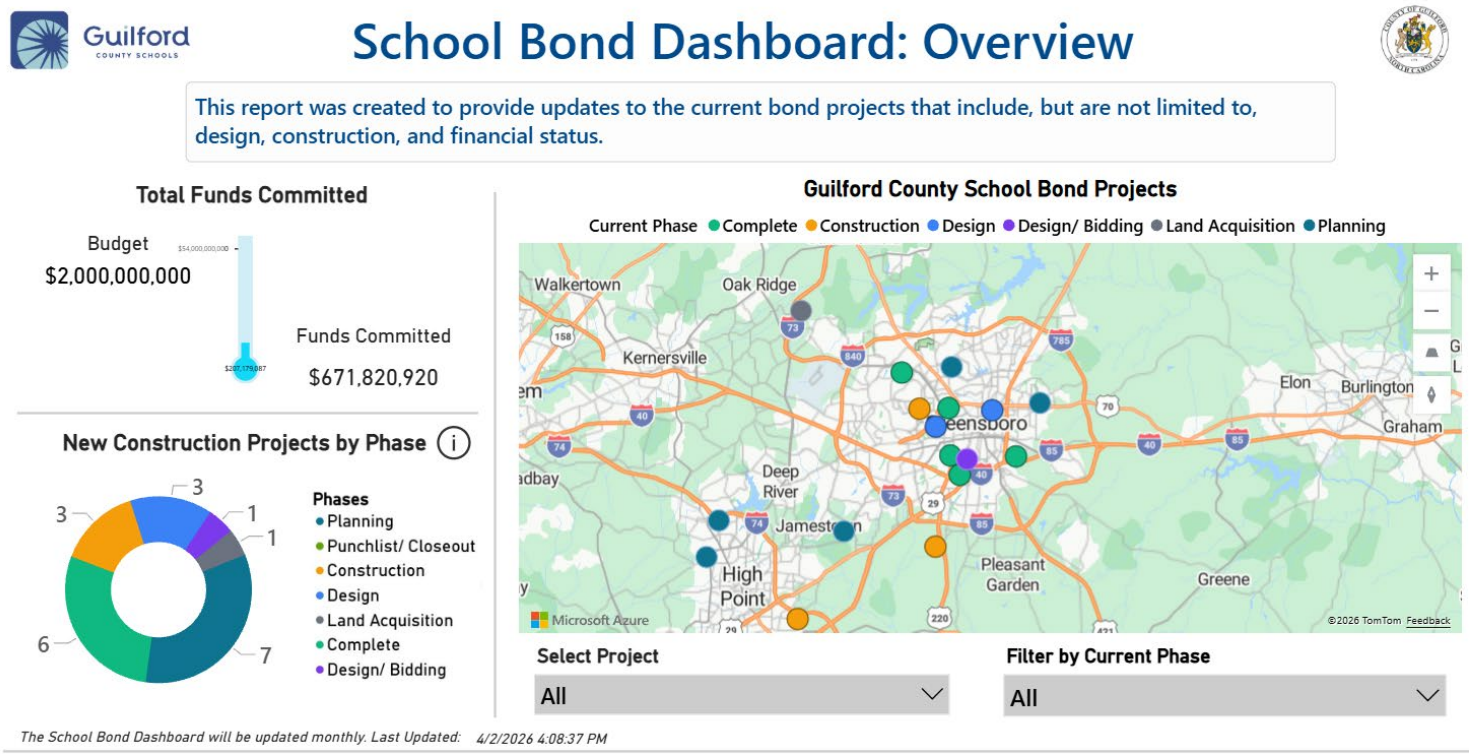
- $5 million for Law Enforcement Facilities and Renovations
- $15 million for Parks Facilities and Renovations
- $5.9 million for County Elevator Replacement
- $1.5 million for Greensboro Courthouse Renovations
- $37.6 million for County Facilities and Renovations
- $10 million for Women's and Children's Residential Recovery Facility

Fiscal Year	Total Debt Service	Existing Property Tax	Federal Subsidy	Total Revenues Available	Annual Surplus/ (Deficit)	Cumulative Surplus / (Deficit)
2025						$0
2026	$14,662,567	$15,276,242	$312,735	$15,588,977	$926,410	926,410
2027	14,609,139	14,111,530	258,546	14,370,076	(239,063)	687,347
2028	14,551,385	14,393,761	202,909	14,596,670	45,285	732,632
2029	14,557,028	14,681,636	145,931	14,827,567	270,539	1,003,171
2030	14,398,096	14,975,269	87,881	15,063,149	665,053	1,668,224
2031	14,202,256	15,274,774	29,294	15,304,067	1,101,811	2,770,035
2032	13,785,761	15,580,269	-	15,580,269	1,794,508	4,564,543
2033	13,390,936	15,891,875	-	15,891,875	2,500,939	7,065,482
2034	13,017,711	16,209,712	-	16,209,712	3,192,001	10,257,484
2035	12,639,486	16,533,907	-	16,533,907	3,894,421	14,151,904
2036	12,302,961	16,864,585	-	16,864,585	4,561,624	18,713,528
2037	11,965,416	17,201,876	-	17,201,876	5,236,460	23,949,988
2038	10,267,191	17,545,914	-	17,545,914	7,278,723	31,228,711
2039	9,973,166	17,896,832	-	17,896,832	7,923,666	39,152,377
2040	8,014,141	18,254,769	-	18,254,769	10,240,628	49,393,005

K-12 Education Projects

K-12 Education Projects

In collaboration with Guilford County Schools, a school bond dashboard was developed to support public awareness of progress on implementing $2.0 billion of bond projects. Visit for more information: https://www.gcsnc.com/about/newandrenovatedschools/bond-dashboard



K-12 Education Projects

School Bond Dashboard: Individual Projects and Timelines

Project Name

- Peeler-Hamption Visual and Performing Arts ES
- Erwin Montessori @ Archer ES
- Katherine G. Johnson K-8
- Sternberger Elementary
- Kiser Middle
- Sumner Elementary
- Allen Jay Elementary
- Swann Center 6-12
- Lindley Elementary
- Northwood Elementary
- Shadybrook Elementary
- Northwest Middle
- Joyner Elementary
- Bessemer Elementary
- Millis Road Elementary
- Maintenance/Transportation Facility

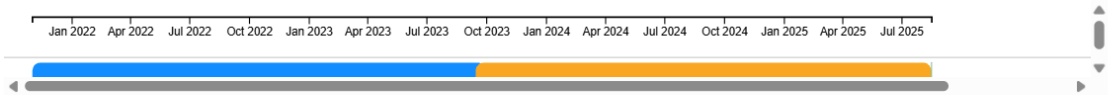
Peeler-Hamption Visual and Performing Arts ES

Current Phase: **Complete**

Address	2200 Randall St, Greensboro, NC 27401
Project Status	Construction warranty items are being addressed promptly as they are reported, ensuring continued compliance and quality. Additionally, internal audits are underway to support the final closeout process, which will occur upon expiration of the construction warranty in July 2026
Projected Funds Remaining	$3,801,325
Total Projected Budget	$69,375,621
Total Remaining Under Contract	$4,169,930
Total Spent	$61,404,366



Project Timeline



Project Phase ● Occupancy ● Design ● Construction

The School Bond Dashboard will be updated monthly. Last Updated: 4/2/2026 4:08:37 PM

School Bond Dashboard: Finances

Total Funds Committed

Budget
$2,000,000,000



Funds Committed
$671,820,920

$2B	$672M	$1.27B
Total Budget	Total Funds Committed	Total Funds Remaining

Hover over each column header for a definition.

Priority	Project Name	Project Type	Current Phase	Total Projected Budget	Funds Committed	Projected Funds Remaining
1	Land Acquisition		Land Acquisition	$8,116,900	$503,050	$7,613,850
2	Peeler-Hamption Visual and Performing Arts ES	New School	Complete	$69,375,621	$65,574,296	$3,801,325
3	Erwin Montessori @ Archer ES	Rebuild	Design/ Bidding	$47,743,965	$13,338,751	$34,405,214
4	Peck K-8 Expeditionary Learning	Rebuild	Complete	$78,737,396	$75,862,390	$2,875,006
5	Foust Gaming & Robotics Elementary	Rebuild	Complete	$59,101,641	$58,203,529	$898,112
6	Brooks Global Studies	Rebuild	Complete	$41,105,821	$41,104,509	$1,312
7	Katherine G. Johnson K-8	New School	Design	$94,548,004	$8,328,605	$86,219,399
8	Claxton Elementary	Rebuild	Complete	$50,285,406	$49,098,146	$1,187,260
9	Sternberger Elementary	Rebuild	Construction	$56,843,289	$49,241,526	$7,601,763
Total				$1,950,000,000	$671,820,920	$1,278,179,080

The School Bond Dashboard will be updated monthly. Last Updated: 4/2/2026 4:08:37 PM

Community College Projects

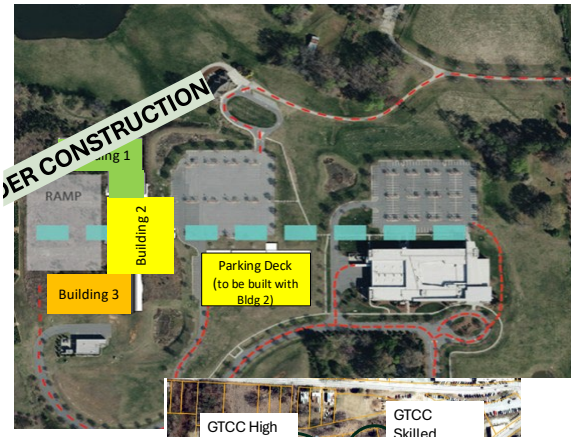
Community College Projects

In collaboration with Guilford Technical Community College, a five-year CIP was developed. GTCC has identified a total capital improvement program with $183.7 million in identified projects over the next ten years. The budget recommendation includes $57.4 million in new project ordinances to support economic development growth in aviation, advanced manufacturing, and bioscience. Debt financing for the $57.4 million would be structured over two issuances between FY 2028 and FY 2030.

$30.0 million for GTCC Aviation Building Two

Project Description: 70,000 square feet of training space for aviation programs including a parking deck.

Operating impact: 5 positions identified in FY 2027 for Building 1 for janitorial and landscaping and 3 positions identified in FY 2030.



$16.5 million for High Point - Health Sciences Building

Project Description: Offer additional health technologies instruction for high-wage high demand jobs. Expand current offering in nurse aide and sonography.

Operating impact: No identified operating impact



$5.0 million for High Point - Skilled Trades Center

Project Description: Renovate existing warehouse to offer training for high-wage, high demand jobs and create four flexible training bays for construction, electrical systems, HVAC and mechatronics.

Operating impact: No identified operating impact



$1.9 million for Center for Advanced Manufacturing (CADM) Renovation

Project Description: Center is a renovated manufacturing facility with industrial support systems in place. 10,000 square feet of available current warehouse is available to provide composites training for aviation. Will require renovations for access and training space.

Operating impact: 1 additional position identified in FY 2028.



Community College Projects

$4.0 million for BioProcess Manufacturing Technology - CADM Renovation

Project Description: The renovation of the Center for Advanced Manufacturing (CADM) will accommodate the BioProcess Manufacturing Technology program, which was established in fall of 2025, where students learn to apply scientific principles and technical skills in support of biologists and biotechnologists in research, industrial, and government settings.

Operating impact: No identified operating impact

$1.0 million to address Deferred Capital:

Priority	Project	Projected Cost	Comments	Fiscal Year
1	Replace Roof - Continuing Education Center (CEC) - Greensboro Campus	$475,000	GTCC has been able to maintain our facilities in good repair by replacing roofs when they have met or exceeded their life expectancy.	Fiscal Year 2027
2	Campus Building Automation Upgrades	325,000	Building automation controls are at the end of life. Parts are not available, and failures have increased.	Fiscal Year 2027
3	Cooling Tower Central Energy Plant (CEP) - Jamestown Campus	275,000	This will allow us to add 300 tons of cooling capacity to our Jamestown Central Energy Plant. We recently installed a 300-ton chiller, but without a cooling tower it only provides redundancy not added capacity.	Fiscal Year 2027
4	Light Efficiency Upgrades – All Campuses	450,000	This project was identified as a high return on investment opportunity by engineers reviewing energy efficiency opportunities across all GTCC's facilities and infrastructure.	Fiscal Year 2027 & Fiscal Year 2028
5	Underground Utility Study – Jamestown Campus	245,000	The water distribution system is near failure. This has resulted in failures due to ruptured pipes and larger impacts than necessary due to the inability to cut individual building services off. The study will document the entire system and provide recommendations for replacement or redesign to provide a more resilient and better documented system.	Fiscal Year 2028
6	Metal Roof Cover for Medlin Utility Room – Jamestown Campus	125,000	The former utility spaces at the Medlin truck dock are a serious fall hazard and the continued exposure to rain and weather is deteriorating the structure. To preserve the structure and eliminate the fall hazard, we recommend topping the structure with a metal roof similar to the existing one at the campus store entrance.	Fiscal Year 2028
7	Replace Roof - Medlin Annex – Jamestown Campus	280,000	GTCC has been able to maintain our facilities in good repair by replacing roofs when they have met or exceeded their life expectancy.	Fiscal Year 2028
8	Phase I Water Pipe Replacement – Jamestown Campus	425,000	GTCC Jamestown campus was built over a 65-year period and much of the early water distribution pipes and valves are beyond end of life. We do not know how much of our existing water supply infrastructure is more than 40 years old. This Phase I work is to implement the recommended infrastructure improvements from the Study recommended in priority item #5 above.	Fiscal Year 2028 & Fiscal Year 2029

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.

Project	Project Name	Project Budget	Actuals	Encumbered	Balance
General County		**$149,247,003**	**$126,991,987**	**$7,421,517**	**$22,255,016**
	FY25 Vehicle Purchase-County Fleet	765,000	647,223	103,350	117,777
	Motorola Radio Lease Purchase	7,942,976	7,942,976	-	-
	Old Courthouse Renovation	4,500,000	3,346,763	292,764	1,153,237
	High Point Parking Deck Rprs	2,566,174	2,222,992	-	343,182
	FY20 Capital Maintenance	2,275,887	2,275,887	-	-
	Voting Machines Replacement	2,000,000	1,943,967	-	56,033
	FY21 Capital Maintenance	1,500,000	1,499,372	-	628
	FY22 Capital Maintenance	1,425,000	1,406,195	-	18,805
	Greensboro Courthouse Renovation	2,400,000	1,793,567	582,075	606,433
	Gso Governmental Plaza Deck Repairs	9,130,000	7,378,324	-	297,873
	HP Courthouse Plaza Repairs	1,520,000	349,888	-	1,170,112
	HP Courthouse Renovation	700,000	359,749	305,033	340,251
	Independence Center Renovation	600,000	44,386	21,615	555,614
	FY23 Capital Maintenance	1,515,000	1,510,579	-	4,421
	Comprehensive Facilities Assessment	1,124,931	1,121,047	-	3,884
	FY24 Capital Maintenance	515,000	486,500	28,500	28,500
	Erwin School Purchase & Upfit	743,768	706,493	-	37,275
	Mental Health Facility Replace	19,133,491	19,115,220	-	18,271
	Greensboro Public Health Renovation	1,500,000	987,129	116,995	512,871
	DSS Facility Repair & Renovation	573,799	562,852	-	10,947
	Law Enforcement Admin Bld Reno	33,908,200	32,926,400	942,573	981,800
	Greensboro Detention Center Reno	2,240,000	2,214,255	-	25,745
	HP Detention Center Renovation	2,510,000	1,961,164	412,232	548,836
	Detention Center Shower Pods Reno	400,000	296,875	-	37,275
	Fire Station 63 EMS Colocation	511,248	485,808	-	25,440
	County Animal Shelter Replcmnt	14,859,278	14,815,620	-	43,658
	Juvenile Justice Facility	1,800,000	4,692	-	1,795,308
	Juvenile Detention Facility Securit	383,680	130,589	65,277	253,091
	FY24 LE Vehicles	2,026,000	1,953,294	72,696	72,706
	FY24 Fleet Vehicles	170,000	158,796	-	11,204
	FY24 ES Vehicles	500,000	500,000	-	-
	Lee's Chapel Residential Treat Reno	5,883,847	5,698,837	181,569	185,010

Active Projects – All Funds

Project	Project Name	Project Budget	Actuals	Encumbered	Balance
	FY25 Vehicle Purchase-Law Enforce	2,070,000	2,051,120	18,073	18,880
	FY25 Vehicle Purchase-Emergency Ser	1,665,000	858,451	805,826	806,549
	Legal Support Center Capital Improv	274,000	130,756	10,471	143,244
	Lee's Chapel Res Treat Fac-McKinsey	199,452	-	199,452	199,452
	Fire District 28 Radio Reimbursemen	66,000	66,000	-	-
	GCSO Shooting Range Fence	170,000	152,700	-	17,300
	FY26 Law Enforcement Specialty Vehi	1,125,000	-	854,680	1,125,000
	FY26 Cyber Security Upgrades	2,442,000	3,057	349,267	2,438,943
	FY26 ES Vehicle Expansion Purchase	1,440,000	266,707	1,094,660	1,173,293
	FY26 Law Enforcement Vehicle Replac	2,070,000	1,423,517	513,339	646,483
	FY26 Capital Maintenance	1,000,000	145,382	410,075	854,618
	FY26 Fleet Vehicle Replacement	867,000	348,108	263,163	518,892
	FY26 Truist Building Repairs	1,250,000	23,520	5,880	1,226,480
	FY26 Law Enforcement RMS/JMS Replac	2,500,000	-	-	2,500,000
	FY26 Emer Serv Vehicle Replacement	1,665,000	335,305	1,291,605	1,329,695
	EMS Equipment Replacement	2,820,272	2,820,272	-	-
Parks & Open Space		**$30,422,344**	**$27,191,402**	**$106,307**	**$3,230,942**
	Parks & Recreation Master Plan	250,000	226,390	1,600	23,610
	Bryan Park Phase I	100,000	74,047	22,596	25,953
	Northeast Park	9,039,208	9,039,208	-	-
	Open Space Acquisition	10,248,246	10,037,527	-	210,719
	Hagan-Stone Park	1,384,499	1,381,080	-	3,419
	Trails Development	363,938	98,381	-	265,557
	Bur Mil Park Improvements	3,065,352	3,051,523	-	13,829
	Hagan-Stone Park Swimming Pool	2,000,000	1,988,548	-	11,452
	Bryan Park Expansion	1,100,000	16,440	-	1,083,560
	Bur Mil Park Clubhouse Renov	1,236,101	1,232,698	-	3,403
	Hagan-Stone Park Repairs	1,000,000	12,513	48,658	987,487
	Bur Mil Golf Operations Building	635,000	33,047	33,453	601,953
Guilford County Schools		**$1,041,345,020**	**$594,059,921**	**$0**	**$447,285,099**
Projects identified as part of $300M bond referendum + utilizing part of $1.7 billion bond referendum	Allen Jay Elementary	70,745,634	11,320,659	-	59,424,975
	Brooks Global Studies	41,105,821	40,069,591	-	1,036,230
	Claxton Elementary	50,285,406	49,063,914	-	1,221,492
	Erwin Montessori at former Archer E	11,555,614	4,336,701	-	7,218,913
	Foust Elementary	59,104,558	58,186,269	-	918,289
	Hampton/Peeler K-5 VPA	69,375,621	63,261,032	-	6,114,589
	Kiser Middle	84,223,622	78,129,635	-	6,093,987
	Land Acquisition	1,432,268	262,537	-	1,169,731
	Peck K-8 Expeditionary Learning	78,737,396	75,483,083	-	3,254,313
	Sternberger Elementary	56,843,289	9,428,783	-	47,414,506

Active Projects – All Funds

Project	Project Name	Project Budget	Actuals	Encumbered	Balance
	Katherine G Johnson K-8 School	51,836,545	5,056,338	-	46,780,207
	Total	**$575,245,774**	**$394,598,542**	**$0**	**$180,647,232**
Projects identified as part of $1.7 billion bond referendum	Academy at Lincoln Capital Renovati	2,018,229	-	-	2,018,229
	Academy at Smith Capital Renovation	205,504	193,684	-	11,820
	Alamance Elementary Capital Renovat	8,857	8,857	-	-
	Allen Jay Middle-A Preparatory Acad	31,615	31,446	-	169
	Allen Middle Capital Renovation	22,412	9,163	-	13,249
	Andrews HS Capital Renovation	3,018,355	1,582,599	-	1,435,756
	Ben L Smith High School Capital Ren	8,094,843	34,124	-	8,060,719
	Bessemer Elementary	4,756,061	569,859	-	4,186,202
	Bluford Elementary Capital Renovati	6,774	6,002	-	772
	Brightwood Elementary Capital Renov	119,362	18,813	-	100,549
	C Joyner Greene Education Center Ca	119,976	114,853	-	5,123
	Colfax Elementary Capital Renovatio	345,014	320,392	-	24,622
	Cone ES Capital Renovations	5,205,587	1,098,789	-	4,106,798
	Cyrus P Frazier Elementary Capital	73,615	68,054	-	5,561
	David D Jones Elementary Capital Re	20,061	19,945	-	116
	District Wide Project Listing Capit	10,137,609	7,527,119	-	2,610,490
	Districtwide Bond Capital Repair	58,435,817	2,491,401	-	55,944,416
	Districtwide Intercom/Communication	6,725,260	1,882,940	-	4,842,320
	Doris Henderson Newcomers School Ca	777,766	704,143	-	73,623
	Dudley HS Capital Renovations	1,208,896	1,101,769	-	107,127
	Early College at Guilford Capital R	132,150	38,049	-	94,101
	Eastern Guilford High Capital Renov	91,854	25,450	-	66,404
	Eastern Guilford Middle Capital Ren	942,482	894,607	-	47,875
	Edwin A Alderman Elementary Capital	147,258	147,136	-	122
	EP Pearce Elementary Capital Renova	47,483	20,596	-	26,887
	Fairview Elementary Capital Renovat	591,229	535,370	-	55,859
	Ferndale Middle Capital Renovation	11,805,378	340,894	-	11,464,484
	Florence ES Capital Renovations	279,952	278,494	-	1,458
	FY25 GCS Capital Outlay-Category I	10,000,000	9,740,038	-	259,962
	Gateway Education Center Capital Re	103,639	82,442	-	21,197
	General Greene Elementary Capital R	6,745	4,676	-	2,069
	Gibsonville Elementary Capital Reno	201,785	187,652	-	14,133
	Gillespie Park Elementary Capital R	201,785	179,630	-	22,155
	Grimsley HS Capital Renovations	13,486,158	842,857	-	12,643,301
	Guilford eLearning University Prep	58,382	-	-	58,382
	Guilford Elementary Capital Renovat	78,339	78,339	-	-
	Haynes Inman Education Center Capit	48,000	4,676	-	43,324
	Herbin Metz Education Center Capita	79,267	41,427	-	37,840

Active Projects – All Funds

Project	Project Name	Project Budget	Actuals	Encumbered	Balance
Projects identified as part of $1.7 billion bond referendum	High Point Central HS Renovations	466,203	302,084	-	164,119
	Hunter Elementary Capital Renovatio	20,217	19,129	-	1,088
	Jackson Middle Capital Renovation	5,443,743	33,861	-	5,409,882
	Jamestown Elementary Capital Renova	84,722	50,906	-	33,816
	Jamestown Middle School Capital Ren	69,304	57,830	-	11,474
	Jefferson Elementary Capital Renova	14,423	8,426	-	5,997
	Jesse Wharton Elem Capital Renovati	8,378	7,225	-	1,153
	Johnson Street Global Studies Capit	1,935,507	34,115	-	1,901,392
	Joyner Elementary	4,701,785	497,888	-	4,203,897
	Kearns Academy Capital Renovation	6,104,548	5,225	-	6,099,323
	Kernodle Middle Capital Renovation	339,894	229,802	-	110,092
	Kirkman Park Elementary Capital Ren	967,161	918,199	-	48,962
	Lincoln Academy Capital Renovation	4,090,843	4,041,069	-	49,774
	Lindley K-8 School	10,638,255	7,582,217	-	3,056,038
	Madison Elementary Capital Renovati	185,821	170,289	-	15,532
	McLeansville Elementary Capital Ren	151	-	-	151
	Mendenhall Middle Capital Renovatio	297,714	280,141	-	17,573
	Monticello-Brown Summit Elem Cap Re	5,704	5,343	-	361
	Montlieu Elementary Capital Renovat	193,299	192,374	-	925
	Morehead Elementary Capital Renovat	56,941	6,796	-	50,145
	Murphey Academy (Swing Space	243,333	243,333	-	-
	Nathanael Greene ES Capital Renovat	518,285	496,852	-	21,433
	Northeast Guilford HS Capital Renov	22,870,693	9,015,591	-	13,855,102
	Northeast Guilford Middle Capital R	2,277,521	35,579	-	2,241,942
	Northern Guilford HS Capital Renova	965,722	564,608	-	401,114
	Northern Guilford Middle Capital Re	346,777	254,105	-	92,672
	Northwest Guilford HIgh Capital Ren	4,214,989	80,307	-	4,134,682
	Northwest Middle School Replacement	14,190,336	7,663,936	-	6,526,400
	Northwood Elementary	12,259,348	646,542	-	11,612,806
	Oak Hill Elementary Capital Renovat	342,984	239,603	-	103,381
	Oak Ridge Elementary Capital Renova	97,945	68,835	-	29,110
	Oak View Elementary Capital Renovat	647,761	547,009	-	100,752
	Otis L Hairston Sr MIddle Capital R	241,792	230,824	-	10,968
	Page HS Capital Renovations	5,333,296	2,145,109	-	3,188,187
	Parkview Village Elementary Capital	110,211	89,663	-	20,548
	Penn-Griffin School Capital Renovat	5,319,500	29,425	-	5,290,075
	Philip J Weaver Ed Center Capital R	20,581	20,581	-	-
	Pilot Elementary Capital Renovation	2,884	2,597	-	287
	Pleasant Garden Elementary Capital	5,704	5,704	-	-
	Ragsdale HS Capital Renovations	2,179,295	891,270	-	1,288,025
	Rankin Elementary Capital Renovatio	81,554	81,072	-	482

Active Projects – All Funds

Project	Project Name	Project Budget	Actuals	Encumbered	Balance
Projects identified as part of $1.7 billion bond referendum	Ronald E McNair Elementary Capital	10,860	9,623	-	1,237
	Sedalia Elementary Capital Renovati	18,503	7,393	-	11,110
	Shadybrook Elementary	1,790,298	423,997	-	1,366,301
	Simkins ES Capital Renovations	1,244,964	65,383	-	1,179,581
	Southeast Guilford High Capital Ren	1,458,635	1,445,454	-	13,181
	Southeast Guilford Middle Capital R	853,033	423,470	-	429,563
	Southern Elementary Capital Renovat	28,513	26,710	-	1,803
	Southern Guilford HS Capital Renova	1,931,573	510,134	-	1,421,439
	Southern Guilford Middle Capital Re	102,230	99,218	-	3,012
	Southwest Elementary Capital Reno	368,818	185,118	-	183,700
	Southwest Guilford High Capital	4,529,749	3,471,840	-	1,057,909
	Southwest Guilford Middle Capital R	445,231	114,002	-	331,229
	Stokesdale ES Capital Renovations	3,924,933	1,010,696	-	2,914,237
	Summerfield Elementary Capital Reno	211,436	9,351	-	202,085
	Sumner Elementary	69,215,755	13,489,385	-	55,726,370
	Swann Center 6-12	9,723,330	3,880,507	-	5,842,823
	Swing Space at Kiser MS Capital Ren	5,802,500	706,034	-	5,096,466
	Sylvia Mendez Newcomers School	5,706	3,908	-	1,798
	Triangle Lake Montessoir Elem Capit	117,611	114,178	-	3,433
	Vandalia Elementary	4,505,704	343,231	-	4,162,473
	Waldo C Falkener Sr Elementary Cap	63,985	59,990	-	3,995
	Washington Elementary Capital Renov	8,925	8,429	-	496
	Western Guilford HS Capital Renovat	1,966,259	699,461	-	1,266,798
	Wiley Elementary (Swing Space	369,210	188,741	-	180,469
	Total	**$356,226,384**	**$96,318,002**	**$0**	**$259,908,382**
	Total Bond Projects	**$931,472,158**	**$490,916,544**	**$0**	**$440,555,614**
Other funded GCS projects	Career & Tech Edu Cap Improv	3,223,803	2,928,529	-	295,274
	FY24 GCS Cap. Main. PSBRRF	1,464,106	858,091	-	606,015
	FY24 GCS Capital Allocation-Cty Fnd	4,000,000	4,000,000	-	-
	FY25 GCS Capital Maint-R&R Lottery	890,000	-	-	890,000
	GCS Administration Building	11,000,000	10,981,370	-	18,630
	GCS Cap. Maint. FY2024 - Lottery	1,352,500	495,588	-	856,912
	GCS Capital Allocation - County Fun	4,500,000	3,467,905	-	1,032,095
	GCS Capital Maintenance FY2019	6,000,000	6,000,000	-	-
	GCS Capital Maintenance FY2020	6,116,528	6,116,528	-	-
	GCS Capital Maintenance FY2021	3,116,528	3,116,528	-	-
	GCS Capital Maintenance FY2022	4,000,000	4,000,000	-	-
	GCS Capital Maintenance FY2023	8,000,000	8,000,000	-	-
	GCS Capital Maintenance FY2023 Lott	2,000,000	1,616,086	-	383,914
	High Point Newcomers School	3,587,098	3,298,803	-	288,295
	HVAC	19,853,259	19,849,258	-	4,001

Active Projects – All Funds

Project	Project Name	Project Budget	Actuals	Encumbered	Balance
	Roofing System-Wide	7,662,900	7,224,725	-	438,175
	School Capital Outlay Admin FY25	4,000,000	4,000,000	-	-
	School Safety & Security Impro	7,000,000	6,254,069	-	745,931
	Schools Capital Maint & Reopening	4,927,651	4,470,106	-	457,545
	System-Wd Renov@Var Sch Sites	5,686,786	5,098,580	-	588,206
	System-wide Safety & Security	1,491,703	1,417,211	-	74,492
Guilford Technical Community College		**$17,850,000**	**$5,360,158**	**$0**	**$12,489,842**
	FY26 GTCC Capital Outlay	1,550,000	162,198	-	1,387,802
	GTCC Aviation Training Center Ph I	11,100,000	-	-	11,100,000
	GTCC Capital Maintenanc FY2020	1,000,000	1,000,000	-	-
	GTCC Capital Maintenanc FY2021	550,000	550,000	-	-
	GTCC Capital Maintenanc FY2024	1,550,000	1,547,960	-	2,040
	GTCC Capital Maintenance FY2022	550,000	550,000	-	-
	GTCC Capital Maintenance FY2023	924,158	924,158	-	-
	GTCC-Davis Hall Air Handler Unit	625,842	625,842	-	-
Grand Total		**$1,238,864,367**	**$753,603,468**	**$7,527,824**	**$485,260,899**

Debt Repayment

Capital funding can be classified into two broad types: cash (pay-as-you-go or "paygo") and debt financing. Paygo funding generally consists of current revenues, including General Fund transfers and other available cash resources, rather than borrowed funds.. 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 principles 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 the 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.

The following pages show funding models for Guilford County Schools, Guilford County needs (County), and Guilford Technical Community College.

Debt Repayment

Budget Summary

	FY 2025 Adopted	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Total Debt Service Expense				
Bond Principal	$74,910,000	$57,795,000	$57,795,000	$68,015,000
Bond Interest	44,451,234	52,148,390	52,148,390	50,985,538
Capital-Rel Debt Principal	2,657,604	3,831,900	3,831,900	9,341,519
Capital-Rel Debt Interest	1,001,665	816,586	816,586	1,734,924
Legal Services and Miscellaneous	900,000	192,800	194,753	205,700
Future Modeled Capacity	4,954,698	6,946,474	6,946,474	-
Total	**$128,875,271**	**$121,731,150**	**$121,733,103**	**$130,282,681**
Total Debt Service by Purpose				
Guilford County Schools	$99,283,288	$87,858,186	$87,858,186	$96,869,743
Guilford Technical Community College	10,235,015	10,402,603	10,402,603	8,235,212
Guilford County	16,566,504	15,588,976	15,590,929	14,764,389
Guilford County – Debt Leveling	-	-	-	-
Guilford County - Radios	-	1,811,400	1,811,400	1,811,365
Guilford County – Vehicles	2,790,464	6,069,985	6,069,985	6,526,272
Guilford County -- Equipment	-	-	-	1,870,000
Administration – Other Expenses	-	-	-	205,700
Total	**$128,875,271**	**$121,731,150**	**$121,733,103**	**$130,282,681**
Sources of Funds for Debt Service				
Guilford County Schools				
Property Tax Schools	$32,920,000	-	-	$26,571,000
Restricted Sales Tax for Schools	31,580,000	32,211,600	32,211,600	31,787,291
State Lottery Funds for Schools	4,750,000	4,750,000	4,750,000	4,750,000
American Rec. Reinvestment Act	1,698,546	1,649,627	1,649,627	1,599,620
Anticipated Bond Premium	14,250,000	-	-	-
Fund Balance (Bond Premiums)	10,084,742	33,980,345	33,980,345	24,846,207
Appropriated Fund Balance	-	11,266,614	11,266,614	-
Interest on Bond Proceeds	4,000,000	4,000,000	4,000,000	6,015,625
Investment Earnings	-	-	-	1,300,000
Total	**$99,283,288**	**$87,858,186**	**$87,858,186**	**$96,869,743**
Guilford Technical Community College				
General Fund Transfer	$10,010,000	$10,210,200	$10,210,200	7,461,960
American Rec. Reinvestment Act	225,015	192,403	192,403	159,065
Appropriated Fund Balance	-	-	-	614,187
Total	**$10,235,015**	**$10,402,603**	**$10,402,603**	**$8,235,212**
Guilford County				
General Fund Transfer	$13,432,590	$13,701,242	$13,701,242	$14,111,530
Transfer - General Fund Debt Leveling	1,575,000	1,575,000	1,575,000	-
American Rec. Reinvestment Act	365,743	312,735	312,735	258,546
Fund Balance (Bond Premiums)	996,522	-	-	-
Sub-Total	**$16,369,855**	**$15,588,977**	**$15,588,977**	**$14,370,076**
Appropriated Fund Balance	196,649	1,811,400	1,953	600,014
Transfer - General Fund Vehicle Purchase	2,790,464	6,069,984	6,069,984	6,526,272
Transfer - General Fund – EMS Radios	-	1,811,400	1,811,400	1,811,364
Transfer – Equipment	-	-	-	1,870,000
Total	**$19,356,968**	**$23,470,361**	**$23,472,314**	**$25,177,726**
Future School Capital				

Debt Repayment

	FY 2025 Adopted	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Honor School Capital – Property Tax	**$52,130,000**	**$47,273,000**	**$47,273,000**	**$46,302,000**

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 FY 2029 and FY 2032
- $11.1 million for GTCC in FY 2027, $21 million in FY 2028 and $36.4 million in FY 2031
- $20 million for County debt in FY 2027, $42.7 million in FY 2029 and $12.3 million in FY 2031
- Future installment financing for vehicle purchases
- Future Limited Obligation Bond and General Obligation bond issuances for county deferred maintenance and expansion items.

Existing Debt				Existing + Planned Debt			
Fiscal Yr	**Principal**	**Interest**	**Total**	**Fiscal Yr**	**Principal**	**Interest**	**Total**
2026-27	70,826,247	51,340,615	122,166,863	2026-27	71,878,094	52,242,865	124,120,959
2027-28	87,365,343	51,340,615	135,333,180	2027-28	91,694,763	50,282,531	141,977,294
2028-29	84,880,966	47,967,837	128,638,868	2028-29	91,553,953	60,224,898	151,778,851
2029-30	76,468,632	43,757,902	116,229,838	2029-30	84,493,397	69,826,167	154,319,564
2030-31	73,855,000	39,761,206	110,012,001	2030-31	82,038,026	67,181,598	149,219,624
2031-32	83,114,623	36,157,001	116,074,308	2031-32	126,915,734	76,834,883	203,750,617
2032-33	61,755,000	32,959,685	90,312,945	2032-33	105,556,111	83,399,593	188,955,704
2033-34	61,750,000	28,557,945	87,371,095	2033-34	105,551,111	78,716,693	184,267,804
2034-35	61,745,000	25,621,095	84,660,326	2034-35	135,766,282	73,333,624	209,099,906
2035-36	61,740,000	22,915,326	81,973,876	2035-36	134,539,971	67,321,217	201,861,188
2036-37	61,740,000	20,233,876	79,291,544	2036-37	133,263,702	61,362,885	194,626,587
2037-38	52,390,000	17,551,544	67,240,606	2037-38	122,580,000	55,443,381	178,023,381
2038-39	52,390,000	14,850,606	64,843,544	2038-39	122,580,000	49,887,769	172,467,769
2039-40	50,170,000	12,453,544	60,226,481	2039-40	120,360,000	44,332,156	164,692,156
2040-41	50,170,000	10,056,481	57,985,388	2040-41	120,360,000	38,932,513	159,292,513
2041-42	50,170,000	7,815,388	56,377,594	2041-42	120,360,000	34,166,169	154,526,169
2042-43	41,665,000	6,207,594	46,264,800	2042-43	111,855,000	29,399,825	141,254,825
2043-44	41,665,000	4,599,800	44,598,200	2043-44	111,855,000	24,574,675	136,429,675
2044-45	31,665,000	2,933,200	32,931,600	2044-45	101,855,000	19,749,525	121,604,525
2045-46	-	-	-	2045-46	70,190,000	15,324,375	85,514,375
2046-47	-	-	-	2046-47	70,190,000	12,165,825	82,355,825
2047-48	-	-	-	2047-48	68,635,000	9,042,263	77,677,263
2048-49	-	-	-	2048-49	67,585,000	5,977,313	73,562,313
2049-50	-	-	-	2049-50	33,823,889	3,695,613	37,519,501
Total	**$1,155,525,810**	**427,007,246**	**$1,582,533,056**		**$2,405,480,032**	**$1,083,418,355**	**$3,488,898,387**

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
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
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)
Public Improvement, Series 2010B - BAB	4/10/2010	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

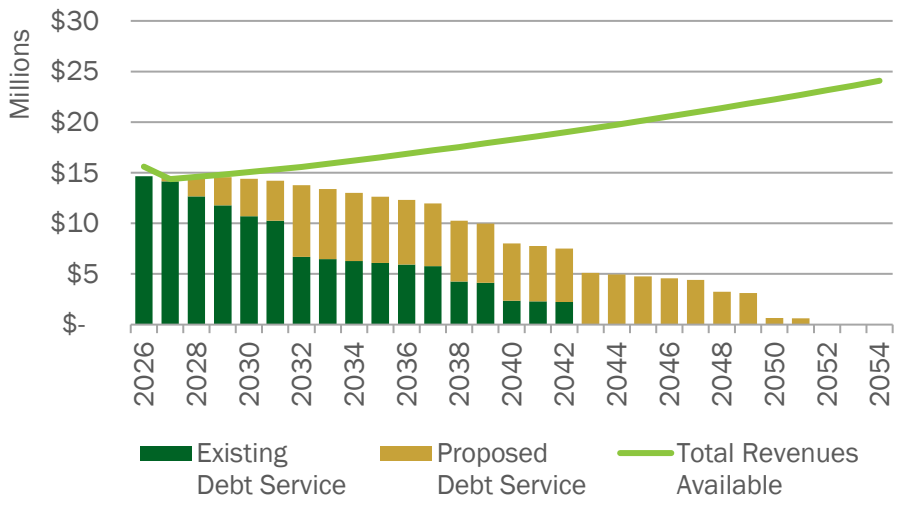
County Debt Model

The following are the county's anticipated debt repayment budgets based on current bond issuances and schedules including $41 million in recent two-thirds general 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

Existing and Planned Issues - All Debt				Sources of Funds				
Fiscal Yr.	Principal	Interest	Total	General Fund Tr-Property Tax	ARRA Funds	Bond Premium	Total Revenue	Cumulative Surplus/ (Deficit)
2026-27	10,495,940	4,113,199	14,609,139	14,111,530	258,546	-	14,370,076	687,347
2027-28	10,530,046	4,021,339	14,551,385	14,393,761	202,909	-	14,596,670	732,632
2028-29	10,082,437	4,474,591	14,557,028	14,681,636	145,931	-	14,827,567	1,003,171
2029-30	9,455,966	4,942,130	14,398,096	14,975,269	87,881	-	15,063,149	1,668,224
2030-31	9,435,500	4,766,756	14,202,256	15,274,774	29,294	-	15,304,067	2,770,035
2031-32	9,172,222	4,613,539	13,785,761	15,580,269	-	-	15,580,269	4,564,543
2032-33	9,172,222	4,218,714	13,390,936	15,891,875	-	-	15,891,875	7,065,482
2033-34	9,172,222	3,845,489	13,017,711	16,209,712	-	-	16,209,712	10,257,484
2034-35	9,167,222	3,472,264	12,639,486	16,533,907	-	-	16,533,907	14,151,904
2035-36	9,167,222	3,135,739	12,302,961	16,864,585	-	-	16,864,585	18,713,528
2036-37	9,167,222	2,798,194	11,965,416	17,201,876	-	-	17,201,876	23,949,988
2037-38	7,807,222	2,459,969	10,267,191	17,545,914	-	-	17,545,914	31,228,711
2038-39	7,807,222	2,165,944	9,973,166	17,896,832	-	-	17,896,832	39,152,377
2039-40	6,142,222	1,871,919	8,014,141	18,254,769	-	-	18,254,769	49,393,005
2040-41	6,142,222	1,625,150	7,767,372	18,619,864	-	-	18,619,864	60,245,497
2041-42	6,142,222	1,378,381	7,520,603	18,992,261	-	-	18,992,261	71,717,155
2042-43	3,987,222	1,131,613	5,118,835	19,372,107	-	-	19,372,107	85,970,427
2043-44	3,987,222	952,188	4,939,410	19,759,549	-	-	19,759,549	100,790,566
2044-45	3,987,222	772,763	4,759,985	20,154,740	-	-	20,154,740	116,185,321

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 the end of life of their useful 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
2026-27	1,341,154	4,500,000	5,841,154	6,526,272
2027-28	-	4,754,683	4,754,683	6,526,272
2028-29	-	5,994,388	5,994,388	6,526,272
2029-30	-	5,721,102	5,721,102	6,526,272
2030-31	-	5,707,327	5,707,327	6,526,272
2031-32	-	4,958,821	4,958,821	6,526,272
2032-33	-	4,958,821	4,958,821	6,526,272

County Debt Model – Equipment & 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. Once prior year radios are disposed of, there will be a credit to the capital project that may reduce future year general fund transfers.

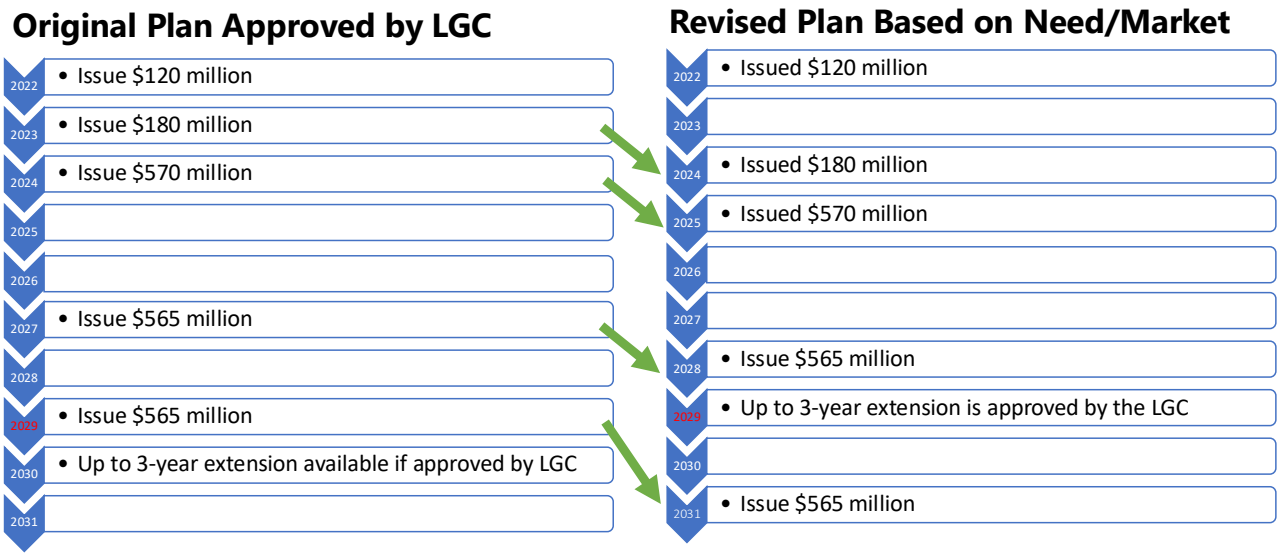
Fiscal Year	Proposed Debt Service	Total Debt Service	Transfer from County Building Construction Fund	General Fund Transfer
2024-25	-	-	$2,052,512	-
2025-26	$1,811,365	$1,811,365	-	-
2026-27	$1,870,000	$3,681,365	-	$3,681,365
2027-28	$2,000,314	$3,811,679	-	$3,811,679
2028-29	$2,000,314	$3,811,679	-	$3,811,679
2029-30	$2,000,314	$3,811,679	-	$3,811,679

Debt Repayment

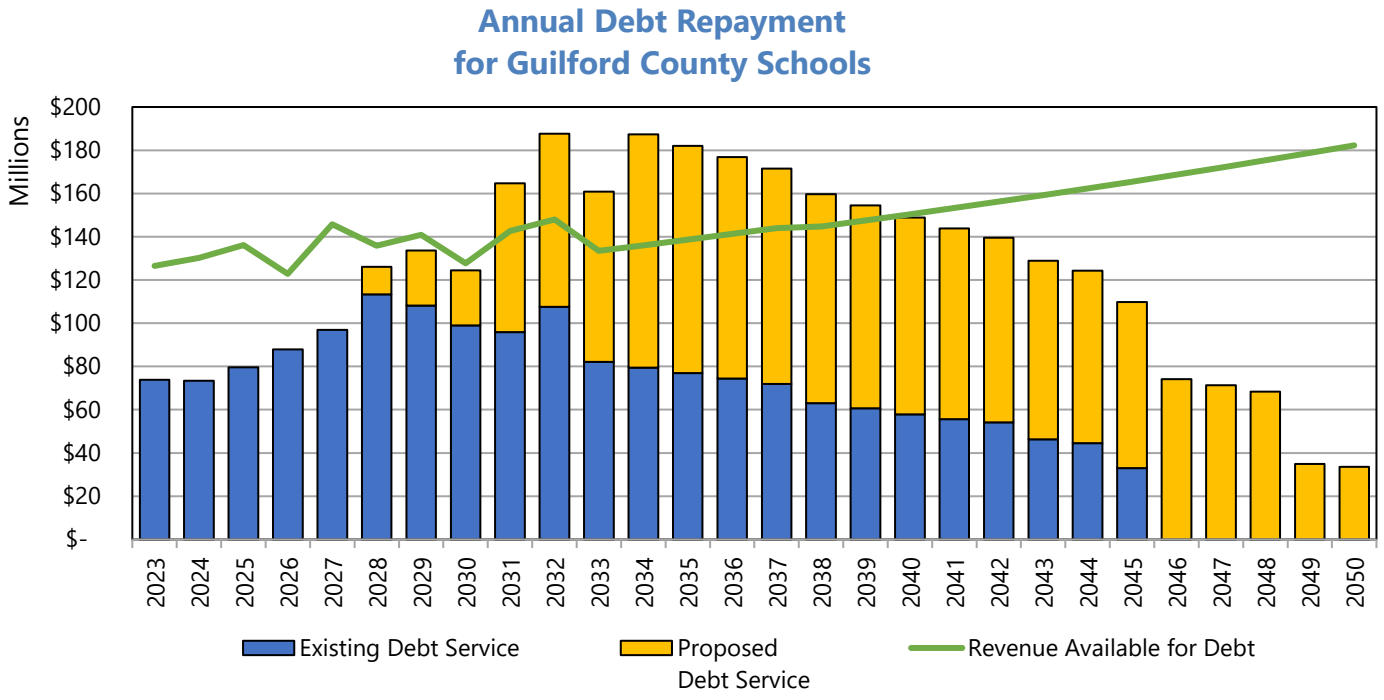
School Debt Model

This model represents anticipated debt repayment for Guilford County Schools based on current and scheduled bond issuances including the voter approved $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 **$46.302 million** in recurring revenue dedicated to school capital needs to meet debt service requirements on the $2.0 billion school bond program.
- $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 FY 2029, and FY2032.



The table below shows annual debt service payments for all issued debt:



Debt Repayment

Fiscal Year	Current Debt	Proposed Debt	Total Debt Service	Property Tax – Debt Services	Property Tax - Debt Leveling	Investment Earnings	Restricted Sales Tax	Lottery & ARRA	Est. Bond Premium	Total Revenue	Cumulative Surplus/ (Deficit)
2022-23	$73,884,234	-	$73,884,234	$38,078,223	$50,000,000	-	$27,700,000	$6,504,430	$4,258,758	$126,541,411	52,657,177
2023-24	73,324,974	-	73,324,974	38,920,000	51,100,000	-	29,000,000	6,496,474	4,717,394	130,233,868	109,566,072
2024-25	79,542,637	14,250,000	93,792,637	32,920,000	52,130,000	4,000,000	31,580,000	6,448,546	24,334,742	151,413,288	166,159,674
2025-26	87,858,186	-	87,858,186	-	47,273,000	4,000,000	32,211,600	6,399,627	33,980,345	123,864,572	201,118,472
2026-27	96,869,743	-	96,869,743	26,571,000	46,302,000	6,015,625	31,787,291	6,349,620	143,172,590	247,421,319	247,421,319
2027-28	113,315,546	-	113,315,546	74,330,460		-	32,423,037	6,298,276	4,844,005	117,895,778	252,001,551
2028-29	108,187,029	12,712,500	120,899,529	75,817,069		-	33,071,498	6,245,694	23,619,234	138,753,496	269,855,518
2029-30	99,017,154	25,425,000	124,442,154	77,333,411		-	33,732,928	6,192,123	23,238,659	140,497,120	285,910,485
2030-31	95,837,888	25,425,000	121,262,888	78,880,079		-	34,407,586	6,138,056	3,006,240	122,431,961	287,079,558
2031-32	107,582,556	68,820,139	176,402,695	80,457,680		-	35,095,738	6,111,023	23,970,014	145,634,455	256,311,318
2032-33	82,096,294	80,120,139	162,216,433	82,066,834		-	35,797,653	4,750,000	23,103,217	145,717,704	239,812,590
2033-34	79,407,945	78,707,639	158,115,584	83,708,171		-	36,513,606	4,750,000	2,845,261	127,817,038	209,514,043
2034-35	76,940,752	107,977,778	184,918,530	85,382,334		-	37,243,878	4,750,000	2,095,140	129,471,353	154,066,866
2035-36	74,458,044	105,152,778	179,610,822	87,089,981		-	37,988,756	4,750,000	1,540,669	131,369,405	105,825,449
2036-37	71,980,473	102,327,778	174,308,251	88,831,780		-	38,748,531	4,750,000	1,058,254	133,388,566	64,905,763
2037-38	62,989,375	99,502,778	162,492,153	90,608,416		-	39,523,501	4,750,000	-	134,881,917	37,295,528
2038-39	60,706,913	96,677,778	157,384,690	92,420,584		-	40,313,971	4,750,000	-	137,484,556	17,395,393
2039-40	57,869,450	93,852,778	151,722,228	94,268,996		-	41,120,251	4,750,000	-	140,139,247	5,812,412
2040-41	55,695,700	91,027,778	146,723,478	96,154,376		-	41,942,656	4,750,000	-	142,847,032	1,935,966
2041-42	54,155,250	88,202,778	142,358,028	98,077,463		-	42,781,509	4,750,000	-	145,608,972	5,186,910
2042-43	46,264,800	85,377,778	131,642,578	100,039,013		-	43,637,139	4,750,000	-	148,426,152	21,970,484
2043-44	44,598,200	82,552,778	127,150,978	102,039,793		-	44,509,882	4,750,000	-	151,299,675	46,119,181
2044-45	32,931,600	79,727,778	112,659,378	104,080,589		-	45,400,079	4,750,000	-	154,230,668	87,690,472
2045-46	-	76,902,778	76,902,778	106,162,201		-	46,308,081	4,750,000	-	157,220,282	168,007,976
2046-47	-	74,077,778	74,077,778	108,285,445		-	47,234,243	4,750,000	-	160,269,687	254,199,885
2047-48	-	71,252,778	71,252,778	110,451,153		-	48,178,928	4,750,000	-	163,380,081	346,327,188
2048-49	-	68,427,778	68,427,778	112,660,177		-	49,142,506	4,750,000	-	166,552,683	166,552,683
2049-50	-	34,920,139	34,920,139	114,913,380		-	50,125,356	4,750,000	-	169,788,736	169,788,736
2050-51	-	33,507,639	33,507,639	117,211,648		-	51,127,863	4,750,000	-	173,089,511	173,089,511

Debt Repayment

Guilford Technical Community College Debt Model

The following are Guilford Technical Community College debt repayment based on current bond issuances and schedules.

- Fund the previously approved $11.1m for Aviation Building #1
- Adopted projects include:
  - $16.5 million for High Point - Health Sciences Building
  - $5.0 million for High Point - Skilled Trades Center
  - $4.0 million for BioProcess Manufacturing Technology - CADM Renovation
  - $30.0 million for GTCC Aviation Building Two
  - $1.9 million for Center for Advanced Manufacturing (CADM) Renovation

Estimated Annual Debt Service Payments

Existing and Planned GTCC Debt				Sources of Funds			
Fiscal Year	Existing Debt	Proposed Debt	Total Debt Service Requirements	Property Tax (County Funds)	ARRA Subsidy	Total Revenue	Cumulative Surplus/ (Deficit)
2027	7,985,462	249,750	8,235,212	7,462,960	159,065	7,622,025	1,497,973
2028	6,191,118	1,514,513	7,705,630	7,612,219	124,836	7,737,055	1,529,397
2029	5,534,511	2,988,413	8,522,924	7,764,464	89,781	7,854,245	860,718
2030	4,116,584	2,916,188	7,032,772	7,919,753	54,067	7,973,820	1,801,765
2031	3,912,607	3,662,963	7,575,569	8,078,148	18,022	8,096,170	2,322,366
2032	1,798,501	6,188,788	7,987,289	8,239,711	-	8,239,711	2,574,789
2033	1,738,800	6,034,663	7,773,462	8,404,505	-	8,404,505	3,205,831
2034	1,679,099	5,880,538	7,559,636	8,572,595	-	8,572,595	4,218,791
2035	1,634,323	5,726,413	7,360,735	8,744,047	-	8,744,047	5,602,103
2036	1,587,681	5,572,288	7,159,968	8,918,928	-	8,918,928	7,361,062
2037	1,541,039	5,418,163	6,959,202	9,097,307	-	9,097,307	9,499,167
2038	-	5,264,038	5,264,038	9,279,253	-	9,279,253	13,514,382
2039	-	5,109,913	5,109,913	9,464,838	-	9,464,838	17,869,307
2040	-	4,955,788	4,955,788	9,654,135	-	9,654,135	22,567,655
2041	-	4,801,663	4,801,663	9,847,217	-	9,847,217	27,613,209
2042	-	4,647,538	4,647,538	10,044,162	-	10,044,162	33,009,833
2043	-	4,493,413	4,493,413	10,245,045	-	10,245,045	38,761,466
2044	-	4,339,288	4,339,288	10,449,946	-	10,449,946	44,872,124
2045	-	4,185,163	4,185,163	10,658,945	-	10,658,945	51,345,906
2046	-	4,031,038	4,031,038	10,872,124	-	10,872,124	58,186,992
2047	-	3,876,913	3,876,913	11,089,566	-	11,089,566	65,399,645
2048	-	3,180,275	3,180,275	11,311,357	-	11,311,357	73,530,728
2049	-	2,024,750	2,024,750	11,537,584	-	11,537,584	83,043,562
2050	-	1,942,850	1,942,850	11,768,336	-	11,768,336	92,869,048

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, 2026, the County's net debt is equals 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, 2026

Estimated appraised property valuation[1]	$	75,161,295,696
Debt limit (8% of total assessed valuation)	**$**	**6,012,903,656**
Debt applicable to debt limit:		
Bonded debt	$	1,129,200,000
Bonds authorized, but unissued:	$	1,130,000,000
Limited obligation bonds	$	16,845,000
Obligations under capital lease and purchase money installment contracts	$	8,585,810
Gross debt	$	2,284,630,810
Less statutory deductions:		
Refunding bonds authorized, but unissued	$	0
Amounts held in sinking funds[2]	$	1,362,346
Bonds issued and outstanding for water purposes	$	73,425
	$	1,435,771
Net debt applicable to limit	$	2,283,195,0139
As a percentage of total assessed valuation		**3.04%**
Legal debt margin (Debt Limit less Net Debt)	**$**	**3,729,708,617**

[1] Indicates estimated assessed property valuation per TR-1 Report

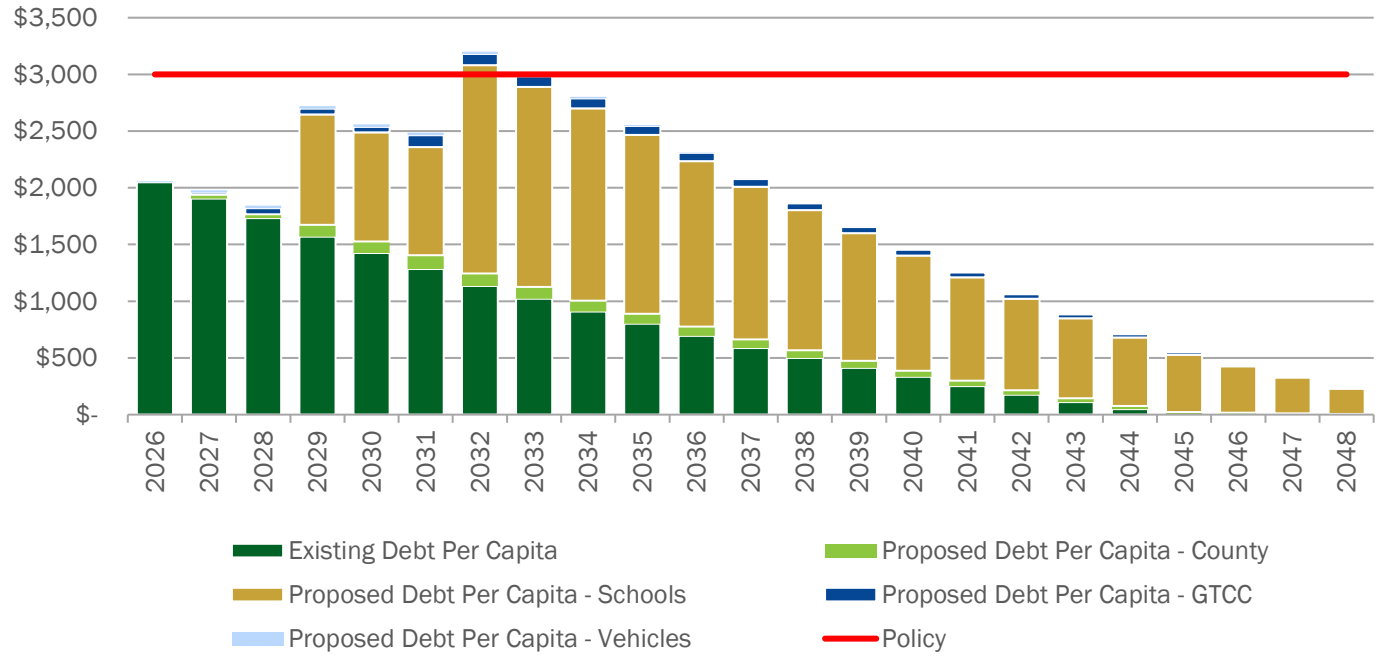
[2] Estimated statement on 4/30/2025

Debt Repayment

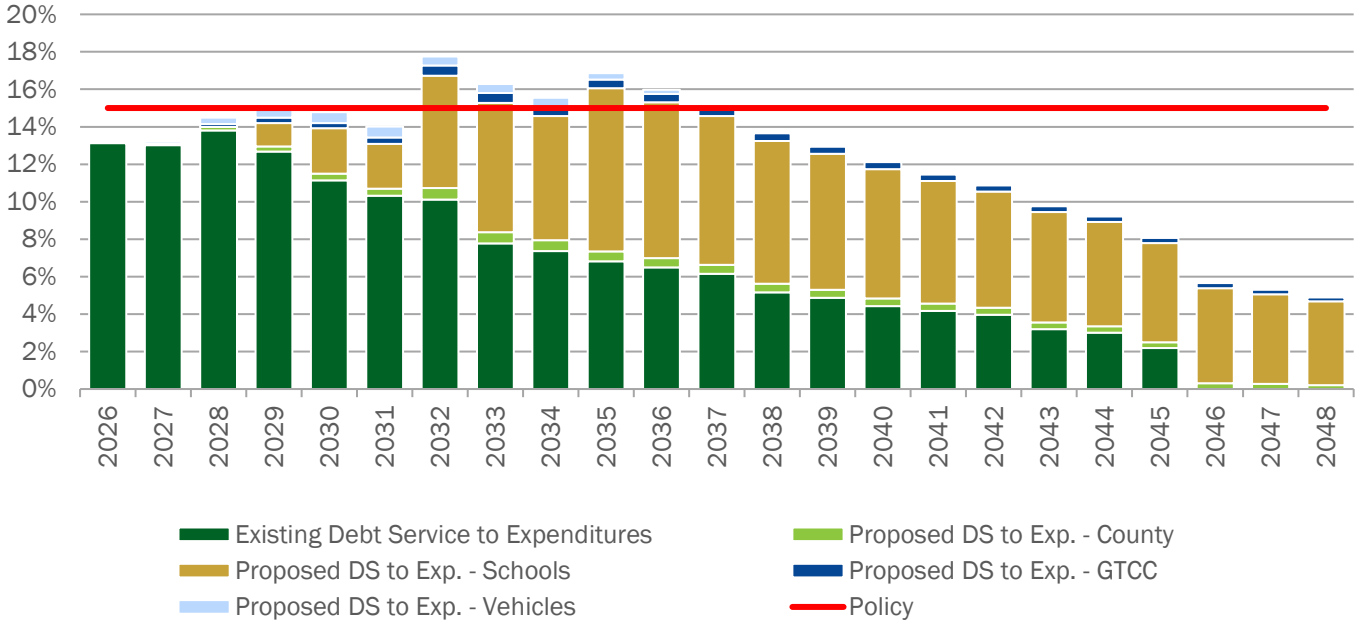
Local Debt Guidelines

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.

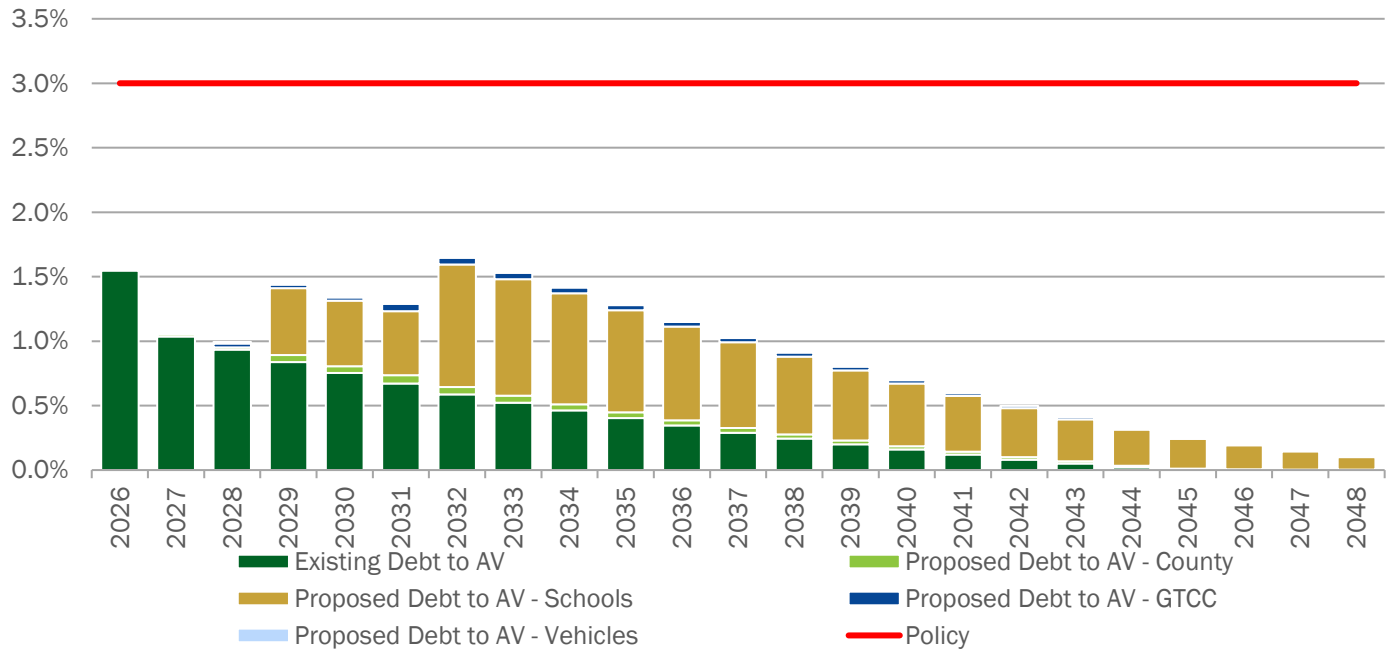


Debt Service to General Fund Expenditures: Local policy is 15% of General Fund expenditures (minus transfers to other funds).



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.

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.

FY 2027 Budget

	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted	vs. FY 2026 Adopt (%)
Revenues	**$34,074,278**	**$35,225,436**	**$35,230,436**	**$40,902,158**	**16%**
Ad Valorem Taxes	25,917,092	29,458,273	29,458,273	35,638,510	20%
Other Revenues	2,507	-	-	-	0%
Approp. Fund Balance	-	-	-	-	0%
Sales Tax	5,890,329	5,767,163	5,772,163	5,533,648	(4%)
Transfers from Other Funds	2,264,349	-	-	-	0%
Expenses	**$35,655,407**	**$35,225,436**	**$35,230,436**	**$40,902,158**	**16%**
Operating	35,655,407	35,225,436	35,230,436	40,902,158	16%

Rural Fire Districts Fund

FY2027 Budget Highlights

- Fire Districts were provided with updated revenue estimates throughout the FY 2027 budget planning process where ultimately their budget and tax rate requests were accepted.
- Climax and Pleasant Garden merged into the Central Piedmont district in FY 2026. Charts below show these as a merged district.

Tax Rate by District

Fire District	FY 2026 Adopted	FY 2027 Adopted
Alamance FPSD	$0.2202	$0.2480
Central Piedmont FPSD (Prv. Climax and PG)	0.2149	0.2500
Colfax FPSD	0.1359	0.1359
High Point: Deep River No. 18 FPSD	0.1500	0.1602
Fire Protection Service Dist. No 1 FPSD	0.1500	0.1500
Friedens No. 28 FPSD	0.2667	0.2667
Gibsonville FPD	0.0774	0.0774
Guil-Rand FPSD	0.1466	0.1737
Julian FPSD	0.1214	0.1214
Kimesville FPD	0.1260	0.1300
McLeansville FPSD	0.1650	0.2292
Mt Hope FPSD	0.1200	0.1200
Northeast FPSD	0.1777	0.2361
Oak Ridge FPSD	0.1227	0.1341
Pinecroft Sedgefield FPSD	0.1672	0.2037
Rankin No. 13 FPSD	0.1600	0.2178
Southeast FPSD	0.1575	0.1575
Stokesdale FPD	0.1250	0.1500
Summerfield FPSD	0.1500	0.1819
Whitsett FPSD	0.0927	0.0927
Greensboro: Guilford College FPSD*	0.1600	0.1922
Greensboro: PTIA FPSD*	0.1600	0.1723
Greensboro District 14 FPSD	0.1200	0.1203

Expenses by District

Fire District	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted	vs. FY 2026 Adopt (%)
Alamance FPD	$76,759	-	-	$0	0%
Alamance FPSD	3,029,334	3,513,330	3,513,330	3,876,204	10%
Central Piedmont FPSD	-	-	-	2,877,021	100%
Climax FPD	3,418	-	-	-	0%
Climax FPSD	375,507	349,000	349,000	-	(100%)

Rural Fire Districts Fund

Fire District	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted	vs. FY 2026 Adopt (%)
Colfax FPD	2,634	-	-	-	0%
Colfax FPSD	1,158,463	1,103,000	1,103,000	1,063,000	(4%)
Deep River No. 18 FPSD	468,465	475,768	475,768	505,000	6%
Fire Prot Service Dist No. 1	64,021	57,000	57,000	58,000	2%
Friedens No. 28 FPD	4,774	-	-	-	0%
Friedens No. 28 FPSD	483,642	657,375	657,375	663,000	1%
Gibsonville FPD	19,774	15,000	15,000	16,000	7%
Guilford College FPD	630,919	-	100,000	-	0%
Guilford College FPSD	93,122	220,961	115,961	134,000	(39%)
Guil-Rand FPD	33,142	-	-	-	0%
Guil-Rand FPSD	347,074	310,000	310,000	361,000	16%
Julian Volunteer FPD	13,009	-	-	-	0%
Julian Volunteer FPSD	123,449	116,000	116,000	110,400	(5%)
Kimesville FPD	165,062	193,638	193,638	195,000	1%
McLeansville FPD	96,985	-	-	-	0%
McLeansville FPSD	2,336,184	2,166,000	2,166,000	2,829,000	31%
Mt Hope Com FPD	126,782	-	-	-	0%
Mt Hope Com FPSD	1,177,440	1,609,000	1,609,000	1,607,000	0%
No. 14 FPD	103	-	-	-	0%
No. 14 FPSD	329,343	342,342	342,342	355,000	4%
Northeast FPD	90,767	-	-	-	0%
Northeast FPSD	2,422,669	2,620,362	2,620,362	3,428,056	31%
Oak Ridge FPD	191,508	-	-	-	0%
Oak Ridge FPSD	3,223,361	3,231,000	3,231,000	3,620,261	12%
Pinecroft-Sedgefield FPD	303,071	-	-	-	0%
Pinecroft-Sedgefield FPSD	4,176,713	4,270,000	4,270,000	4,999,216	17%
Pleasant Garden FPD	92,431	-	-	-	0%
Pleasant Garden FPSD	1,927,266	2,172,687	2,172,687	-	(100%)
PTIA FPSD	325,183	696,072	696,072	912,000	31%
Rankin No. 13 FPD	36,095	-	-	-	0%
Rankin No. 13 FPSD	2,950,497	2,616,000	2,616,000	3,487,000	33%
Southeast FPD	20,161	-	-	-	0%
Southeast FPSD	417,181	402,000	402,000	391,000	(3%)
Stokesdale FPD	1,876,219	1,819,000	1,819,000	2,185,000	20%
Summerfield FPD	54,889	-	-	-	0%
Summerfield FPSD	5,002,191	4,966,901	4,966,901	5,857,000	18%
Whitsett FPSD	1,385,800	1,303,000	1,303,000	1,373,000	5%
	$35,655,407	**$35,225,436**	**$35,230,436**	**$40,902,158**	**16%**

Rural Fire Districts Fund

Revenue by District

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

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

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted	vs. FY 2026 Adopt (%)
Revenues	**$225,693**	**$17,712,187**	**$39,587,862**	**$13,764,406**	**(22%)**
Approp. Fund Balance	-	17,712,187	39,587,862	13,764,406	**(22%)**
Transfers from Other Funds	225,693	-	-	-	**0%**
Expenses	**$2,886,194**	**$17,712,187**	**$39,587,862**	**$13,764,406**	**(22%)**
Personnel	737,991	2,678,847	2,678,847	1,780,250	**(34%)**
Operating	2,111,177	14,902,581	36,784,204	11,984,156	**(20%)**
Capital Outlay	35,226	130,759	124,811	-	**(100%)**
Human Services Assistance	1,800	-	-	-	**0%**

Full-Time Positions	FY 2025 Amended	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted	vs. FY 2026 Adopt
# ARPA Enabled Full-Time Equivalents (FTEs)	5	5	5	5	**0**

Alignment to Advancing Our Livability

In addition to ARPA-supported projects shown on department pages, ARPA investments supported the following strategic goals.

- Goal 1: Guilford County supports individuals and families to thrive by ensuring access to high-quality health and human services and by promoting physical, mental, and social wellbeing.
- Goal 2: Guilford County empowers individuals across their lifespan from early childhood education through lifelong learning, supports upward mobility and long-term prosperity, and promotes sustainable economic development.
- Goal 3: Guilford County creates a safe, prepared, and resilient community by investing in public safety, emergency response, disaster readiness, and community resilience.
- Goal 4: Guilford County promotes intentionally designed, vibrant, and thriving communities by advancing infrastructure to meet growth demands, engaging in planning and development practices that balance environmental, social and economic factors for all residents, and establishing high quality recreational and green space amenities.

ARPA Enabled Projects

ARPA Enabled Projects

Project	Project Description	FY 2027 Budget
Homelessness Taskforce	Supports an interagency taskforce charged with identifying and enacting initiatives to address housing instability and other issues leading to experiences of homelessness in Guilford County. The Homelessness Taskforce includes partnerships with local organizations including Partners Ending Homelessness, YWCA, Salvation Army, West End Ministries, Room at the Inn, The Servant Center, Tiny House Community, Family Services of the Piedmont, Interactive Resource Center, Welfare Reform Liaison Project, and the Center for Hope and Healing.	$451,211
Transportation Initiatives	A collaborative stakeholder group with county-wide representatives committed to ongoing collaboration and movement towards a collective vision for transportation in Guilford County. Funding supports promising initiatives that advance the shared vision and better connect residents, especially those most in need, to jobs, human services, and care.	$520,276
Integrated Service Delivery	Supports the development of an integrated data system to support care coordination across the County government and with community partners. The system will improve referrals, access, and engagement processes with clients to improve health of vulnerable County residents.	$6,509,575
Women's Recovery Housing	There are currently no treatment programs in Guilford County that provide residential substance use treatment services for pregnant or parenting women. Guilford County Board of Commissioner Planning Committee on Women with Children Residential Recovery Services and a broad range of community stakeholders are working to formalize a program and facility design to provide this service at Gibson Park in High Point.	$2,410,790
Food Security	Aims to develop a county-wide plan for Food Security, coordinating data sharing and communication to align resources, and improve communication between agencies in Guilford County.	$304,750
Center for Hope and Healing	$2 million is allocated to the development of the Center of Hope and Healing. The project is still in development.	$2,000,000
EMT and Paramedic Academy	Provides funding for EMT and Paramedic Academy to hire and train employees, increase workforce diversity and increase prehospital providers at both EMT and Paramedic level.	$34,747
Available for Appropriation		$1,533,057
Total		**$13,764,406**

Additional information on ARPA project status updates and financial information, including past federal reports, can be found here.

Opioid Settlement Fund

Guilford County is expected to receive approximately $40.7 million over an 18-year period (FY2022–FY2039) as part of national opioid settlement agreements totaling more than $50 billion with pharmaceutical manufacturers, distributors, and pharmacies. These funds provide an opportunity to expand and strengthen the County's response to the opioid epidemic, which continues to impact residents, families, and communities. The State of North Carolina established a Memorandum of Agreement (NC MOA) governing the distribution and use of settlement funds. Guilford County executed this agreement in June of 2021, and it continues to apply to all subsequent state-negotiated settlements. Under the MOA, all funds must be used for approved opioid remediation strategies focused on treatment, recovery, harm reduction, and prevention. Guilford County's estimated payment distributions can be accessed on the state's dashboard.

As a requirement of the North Carolina Memorandum of Agreement (NC MOA), the County established a special revenue fund to receive and account for settlement proceeds. All expenditures must be for approved uses listed in the MOA, approved by the Board of County Commissioners, and be reported upon approval and annually no later than 90 days after the end of the fiscal year to the State. The County's investment strategy is guided by a community-informed strategic plan developed through stakeholder engagement and set to be updated every four years to ensure funding aligns with local needs and priorities.

Guilford County is actively investing these funds in a range of evidence-based and community-driven initiatives, including expanding access to medication-assisted treatment (MAT) in both clinical and emergency response settings, supporting post-overdose response teams and outpatient treatment services**,** and increasing the availability of long-term residential recovery beds. Additional investments include naloxone distribution, a syringe service program, and community outreach and education efforts aimed at preventing opioid misuse and connecting individuals to care. The County also supports dedicated coordination and planning efforts to ensure these initiatives are aligned, data-driven, and responsive to community needs.

These efforts reflect the County's commitment to utilizing opioid settlement funds to reduce overdose deaths, expand treatment and recovery supports, and improve long-term outcomes.

Program Funding Summary – by Initiative

	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
GCSTOP Response	636,000	636,000	636,000	636,000
Gibson Longterm Beds	539,075	557,942	883,953	577,470
Gibson Park MAT	425,597	552,612	667,015	615,000
Lee's Chapel Facility Design	4,814,472			-
MAT Induction EMS	-	309,000	309,000	304,881
Naloxone Distribution	99,257	100,000	100,000	100,000
Opioid Data Support	-			-
Opioid Outreach & Education	45,462	292,520	341,520	300,071
Opioid Syringe Services	85,676	91,000	91,000	91,000
Opioid Taskforce Coordinator	130,800	149,350	149,350	163,242
Opioid Transportation Services	-	-	11,226	25,000
Pregnant & Parenting Recovery	345,625	-	584,688	776,617
NCSU MOUD Clinic		100,000	100,000	100,000
	$7,121,963	**$2,788,424**	**$3,873,752**	**$3,689,281**

Opioid Settlement Fund

Budget Summary

	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted	vs. FY 2026 Adopt (%)
Revenues	**$4,087,715**	**$2,788,424**	**$3,873,752**	**$3,689,281**	**32%**
Federal/State Funds	3,837,244	2,788,424	3,215,485	2,577,492	**(8%)**
Other Revenues	250,471	-	-	-	**0%**
Approp. Fund Balance	-	-	658,267	1,111,789	**100%**
Expenses	**$7,121,963**	**$2,788,424**	**$3,873,752**	**$3,689,281**	**32%**
Personnel	163,775	472,714	472,714	476,258	**0%**
Operating	2,143,717	2,315,710	3,389,812	3,192,193	**38%**
Human Services Assistance	-	-	11,226	25,000	**100%**
Transfers Out & Other	4,814,472	-	-	-	**0%**

	FY 2025 Amended	FY 2026 Adopted	FY2026 Amended	FY2027 Adopted	vs. FY 2026 Adopt (%)
# of Full-Time Equivalent Positions (FTEs)	5	5	5	5	**-**

Fiscal Year 2027 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.
- Opioid settlement funds are supporting the development of specialized treatment programs for pregnant and parenting individuals, including continued planning, facility design, and community engagement efforts through partnerships with service providers. In Spring 2026, the Board of Commissioners approved funding for the first year of operations of a pregnant and parenting-focused substance abuse intensive outpatient or SAIOP program to begin providing services to these individuals while the residential treatment facility is renovated and licensed by the State.
- The County continues to invest in a comprehensive continuum of care, including medication-assisted treatment (MAT), post-overdose response services, harm reduction programs, and community-based outreach initiatives, aligned with approved strategies under the NC Memorandum of Agreement.
- Funding continues to support community engagement, coordination, and strategic planning efforts, including staffing and partnerships that ensure opioid settlement investments are data-driven, community-informed, and aligned with long-term implementation goals.

Exhibit E

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

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

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

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

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

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

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

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

2. Second strategy authorized
    a. Name of strategy: Naloxone Distribution
    b. Strategy is included in Exhibit A
    c. Item letter and/or number in Exhibit A or Exhibit B to the MOA: Strategy 7 – Naloxone Distribution

d. Amount authorized for this strategy: $100,000
e. Period of time during which expenditure may take place:
July 1, 2026 through June 30, 2027
f. Description of the program, project, or activity: Purchase and distribution of Naloxone as part of the County's work around community engagement and coordination of opioid abatement and remediation as well as existing naloxone distribution efforts.
g. Provider: Guilford County

3. Third strategy authorized
a. Name of strategy: Medication Assisted Treatment at the Rev. Prince Edward Graves Residential Recovery Center
b. Strategy is included in Exhibit A
c. Item letter and/or number in Exhibit A or Exhibit B to the MOA: Strategy 2 – Evidence-Based Addiction Treatment
d. Amount authorized for this strategy: $615,000
e. Period of time during which expenditure may take place:
July 1, 2026 through June 30, 2027
f. Description of the program, project, or activity: MAT Induction and maintenance as part of low barrier supports for opioid disorder treatment.
g. Provider: Daymark Recovery Services

4. Fourth strategy authorized
a. Name of strategy: Long-Term Group Living Recovery Beds at Gibson Park
b. Strategy is included in Exhibit A
c. Item letter and/or number in Exhibit A or Exhibit B to the MOA: Strategy 3 – Recovery Support Services
d. Amount authorized for this strategy: $577,470
e. Period of time during which expenditure may take place:
July 1, 2026 through June 30, 2027
f. Description of the program, project, or activity: Provision of 16 long-term group living recovery beds as part of a package of residential recovery services that also includes evidence-based recovery programming and low-barrier MAT.
g. Provider: Daymark Recovery Services

5. Fifth strategy authorized
a. Name of strategy: GCSTOP Post Overdose Response Team and OUD Clinic
b. Strategy is included in Exhibit A
c. Item letter and/or number in Exhibit A or Exhibit B to the MOA: Strategy 8 – Post-overdose Response Team
d. Amount authorized for this strategy: $636,000
e. Period of time during which expenditure may take place:
July 1, 2026 through June 30, 2027
f. Description of the program, project, or activity: Funding for operation of GCSTOP's community-based Post Overdose Response Team (PORT) and Opioid Use Disorder Clinic that provides post overdose services to patients of PORT in the community.
g. Provider: GCSTOP

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

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

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

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

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

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

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

Adopted this the 25th day of June, 2026.

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

ATTEST:

Robin Keller, Clerk to the Board

COUNTY SEAL
COUNTY OF GUILFORD
NORTH CAROLINA

Other Annual Funds

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% 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.

Fund	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted	vs. FY 2026 Adopt (%)
Revenues	**$14,245,013**	**$18,963,600**	**$18,978,264**	**$18,855,000**	**(1%)**
DSS Rep Payee	2,880,704	4,000,000	4,000,000	4,000,000	0%
Fines & Forfeitures	1,884,932	4,000,000	4,000,000	4,000,000	0%
Room Occupancy & Tourism	9,029,377	10,000,000	10,000,000	10,000,000	0%
Tax Revaluation	450,000	963,600	978,264	855,000	(11%)
Expenses	**$14,152,830**	**$18,963,600**	**$18,978,264**	**$18,855,000**	**(1%)**
DSS Rep Payee	2,831,945	4,000,000	4,000,000	4,000,000	0%
Fines & Forfeitures	1,884,932	4,000,000	4,000,000	4,000,000	0%
Room Occupancy & Tourism	9,029,377	10,000,000	10,000,000	10,000,000	0%
Tax Revaluation	406,576	963,600	978,264	855,000	(11%)

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 payee and disbursed as required. The special revenue fund DSS Representative Payee Fund was formally established in FY 2022 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

	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted	vs. FY 2026 Adopt (%)
Revenues	**$2,880,704**	**$4,000,000**	**$4,000,000**	**$4,000,000**	**0%**
Federal/State Funds	2,880,704	4,000,000	4,000,000	4,000,000	0%
Expenses	**$2,831,945**	**$4,000,000**	**$4,000,000**	**$4,000,000**	**0%**
Human Services Assistance	2,831,945	4,000,000	4,000,000	4,000,000	0%

Fiscal Year 2027 Budget Discussion

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

Fines and 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

	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted	vs. FY 2026 Adopt (%)
Revenues	**$1,884,932**	**$4,000,000**	**$4,000,000**	**$4,000,000**	**0%**
Other Revenues	1,884,932	4,000,000	4,000,000	4,000,000	0%
Expenses	**$1,884,932**	**$4,000,000**	**$4,000,000**	**$4,000,000**	**0%**
Operating	1,884,932	4,000,000	4,000,000	4,000,000	0%

Fiscal Year 2027 Budget Discussion

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

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

	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted	vs. FY 2026 Adopt (%)
Revenues	**$9,029,377**	**$10,000,000**	**$10,000,000**	**$10,000,000**	**0%**
Other Revenues	9,029,377	10,000,000	10,000,000	10,000,000	0%
Expenses	**$9,029,377**	**$10,000,000**	**$10,000,000**	**$10,000,000**	**0%**
Operating	9,029,377	10,000,000	10,000,000	10,000,000	0%

Budget Highlights

- At the May 1st, 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 receives is 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.

Tax Revaluation Fund

The Tax Revaluation Fund accounts for expenses for conducting the County's property revaluation process including revenues dedicated to revaluation as authorized by North Carolina General Statute 153A-150. The County operates on a 5-year revaluation cycle, with the last revaluation having occurred effective January 2026 being the latest. The next revaluation is planned to have occurred effective January 2031, which will go into effect in the Fiscal Year 2031-32 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

	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted	vs. FY 2026 Adopt (%)
Revenues	**$450,000**	**$963,600**	**$978,264**	**$855,000**	**(11%)**
Approp. Fund Balance	-	513,600	528,264	-	(100%)
Transfers from Other Funds	450,000	450,000	450,000	855,000	90%
Expenses	**$406,576**	**$963,600**	**$978,264**	**$855,000**	**(11%)**
Personnel	13,159	103,850	103,850	3,850	(96%)
Operating	393,417	859,750	874,414	851,150	(1%)

Budget Highlights

- In accordance with NC General Statute 153A-150, the Board of Commissioners must adopt a plan to finance the next reappraisal at a cost of $3,980,000. Funds are appropriated for FY 2027 in the Tax Revaluation Fund to cover the cost that is estimated to be incurred during FY 2027 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.

Category	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Overtime Salaries	$0	$0	$0	$50,000	$100,000
Eagleview/PICTOMETRY	279,100	279,100	279,100	279,100	279,100
Contract Appraiser/Legal Fees	152,000	20,000	20,000	50,000	113,600
Software/Modeling	188,000	188,000	188,000	188,000	188,000
Other Expenses	235,900	5,900	5,900	105,900	160,300
Total Expense	$855,000	$493,000	$493,000	$673,000	$841,000
Transfer from General Fund	**855,000**	**625,000**	**625,000**	**625,000**	**625,000**
Cumulative Surplus	**$-**	**$132,000**	**$264,000**	**$216,000**	**$ -**

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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 with 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.

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 County operating departments participate in the risk management program and make payments to it based on allocated charges. Payments cover prior and current year claims and establish adequate reserves for catastrophic losses.

Budget Summary

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted	vs. FY2 026 Adopt (%)
Health Care & Wellness					
Revenues	**$48,461,482**	**$57,258,982**	**$ 57,581,310**	**$58,935,855**	**3%**
Other Revenues	169,728	150,000	150,000	150,000	0%
User Charges	48,291,754	56,468,299	56,468,299	58,618,129	4%
Approp. Fund Balance	-	640,683	963,011	167,726	(74%)
Expenses	**$50,261,179**	**$57,258,982**	**$57,581,310**	**$58,935,855**	**3%**
Personnel	87,577	91,007	91,007	93,726	3%
Operating	50,173,602	57,167,975	57,490,303	58,842,129	3%
Risk Retention – Liability/Property/Worker's Compensation					
Revenues	**$4,095,383**	**$5,458,703**	**$11,510,898**	**$7,695,108**	**41%**
Other Revenues	-	100,000	100,000	100,000	0%
User Charges	4,095,383	3,696,751	9,269,698	4,223,694	14%
Approp. Fund Balance	-	1,661,952	2,141,200	3,371,414	103%
Expenses	**$5,466,089**	**$5,458,703**	**$11,510,898**	**$7,695,108**	**41%**
Personnel	43,298	375,914	275,914	372,053	(1%)
Operating	5,422,791	4,582,789	11,234,984	7,323,055	60%
Capital Outlay	-	500,000	-	-	(100%)

	FY2025 Adopted	FY2026 Adopted	FY2026 Amended	FY2027 Adopted	vs. FY2026 Adopt
Healthcare	1	1	1	1	-
Risk Management	3	3	3	4	-

Health Care and Wellness

Purpose

The Healthcare and Wellness program for Guilford County is responsible for communicating, administering, and providing oversight of the County's self-funded medical and dental plans for active and retired employees and their eligible dependents. Under this model, the County assumes responsibility for paying claims up to a defined threshold through a third-party administrator, with stop-loss insurance providing protection against catastrophic costs. As an organization of its size, the County benefits from a self-funded approach, which is considered a best practice and enables greater cost control while strategically managing risk.

In addition, the Healthcare and Wellness division, operating within the Internal Service Fund, supports comprehensive wellness initiatives designed to promote the physical, mental, and financial well-being of County employees through education, engagement, and preventive programming.

Budget Summary

	FY2025 Actual	FY2026 Adopted	FY2026 Amended	FY2027 Adopted	vs. FY2026 Adopt (%)
Expense by Division	**$50,261,179**	**$57,258,982**	**$57,581,310**	**$58,935,855**	**3%**
Dental - Retirees	1,068,515	923,888	923,888	1,031,000	12%
Dental Basic	483,170	539,522	539,522	544,642	1%
Dental Enhanced	1,601,224	1,740,609	1,740,609	1,867,410	7%
Health Care Wellness	229,789	184,007	205,630	187,546	1%
Medical - Active	36,143,816	42,838,990	43,065,220	43,656,077	2%
Medical - Retirees	6,928,672	7,043,094	7,117,569	7,450,000	6%
Medicare Advantage Plan	3,805,994	3,988,872	3,988,872	4,200,000	5%
Expense by Expense Type	**$50,261,179**	**$57,258,982**	**$57,581,310**	**$58,935,855**	**3%**
Personnel	87,577	91,007	91,007	93,726	4%
Operating	50,173,602	57,167,975	57,490,303	58,842,129	3%
Revenues	**$48,461,482**	**$57,258,982**	**$57,581,310**	**$58,935,855**	**3%**
Other Revenues	169,728	150,000	150,000	150,000	0%
User Charges	48,291,754	56,468,299	56,468,299	58,618,129	4%
Approp. Fund Balance	-	640,683	963,011	167,726	(74%)

	FY2025 Adopted	FY2026 Adopted	FY2026 Amended	FY2027 Adopted	vs. FY2026 Adopt
# Full-Time Equivalent positions (FTEs)	1	1	1	1	-

Fiscal Year 2027 Budget Discussion

- Employer contributions for retiree health benefits increased by $1.2 million associated with claim trends, and estimated renewal costs of the Medicare Advantage Plan. Funding was reallocated from existing Group Insurance allocation.

Risk Management

Purpose

The Risk Management program within the County Attorney's Office is responsible for identifying, assessing, and controlling threats to the County's assets, including personnel, facilities, vehicles, and equipment. These risks arise from a wide range of sources, such as financial uncertainty, legal liability, technological challenges, accidents, and natural disasters. The program takes a comprehensive approach, continuously evaluating the full spectrum of risks and their potential impact on the County's operations and strategic goals. By reducing costs associated with liability and workers' compensation claims and maintaining regulatory compliance to avoid penalties, Risk Management serves as a responsible steward of taxpayer resources.

The department ensures compliance with applicable laws and regulations, including those established by the Occupational Safety and Health Administration (OSHA), National Institute for Occupational Safety and Health (NIOSH), United States Department of Labor, state Industrial Commissions governing workers' compensation, the Environmental Protection Agency (EPA), and state Department of Motor Vehicles.

In addition, the Risk Management department is responsible for securing and maintaining appropriate insurance coverage for the County, including workers' compensation, property, general liability, cyber liability, builders risk for capital projects, employment practices liability, aboveground storage tanks, and required bond coverage.

Risk Management

Budget Summary

	FY2025 Actual	FY2026 Adopted	FY2026 Amended	FY2027 Adopted	vs. FY2026 Adopt (%)
Expense by Division	**$5,466,089**	**$5,458,703**	**$11,510,898**	**$7,695,108**	**41%**
Liability Insurance	1,148,285	853,500	945,418	1,350,000	58%
Property and Other Insurance	1,768,607	1,993,000	3,381,962	2,324,800	17%
Risk Retention Administration	258,671	558,403	502,197	554,542	(1%)
Workers Compensation Insurance	2,290,526	2,053,800	1,956,953	2,329,933	13%
Greene St. Restoration		-	4,724,368	1,135,833	100%
Expenses by Expense Type	**$5,466,089**	**$5,458,703**	**$11,510,898**	**$7,695,108**	**41%**
Personnel	43,298	375,914	275,914	372,053	(1%)
Operating	5,422,791	4,582,789	11,234,984	7,323,055	60%
Capital Outlay	-	500,000	-	-	(100%)
Revenues	**$4,095,383**	**$5,458,703**	**$11,510,898**	**$7,695,108**	**41%**
Other Revenues	-	100,000	100,000	100,000	0%
User Charges	4,095,383	3,696,751	9,269,698	4,223,694	14%
Appropriated Fund Balance	-	1,661,952	2,141,200	3,371,414	103%

	FY2025 Adopted	FY2026 Adopted	FY2026 Amended	FY2027 Adopted	vs. FY2026 Adopt
# Full-Time Equivalent positions (FTEs)	3	3	3	3	-

Fiscal Year 2027 Budget Discussion

- The FY2027 budget includes an increase in appropriated expenditures and the use of fund balance to recognize insurance proceeds received in FY2026 for the Greene Street fire. These funds were carried forward in fund balance and are appropriated in FY2027 to continue restoration efforts.
- Based on claims trends, the county increased appropriations for liability claims, added $225,000 for additional third-party coverage for physical damage to county owned vehicles to prevent mid-year losses that are difficult to self-fund including emergency medical service vehicles.

Grants

Overview

Guilford County utilizes grant project ordinances in accordance with the North Carolina Fiscal Control Act (General Statute 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 (General Statute 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. Projects in this second category are not shown on the list below as the funds are no longer available for expenditure.

Grant Projects Fund

Grant Name	Project Budget	Available Appropriation	Anticipated Expiration Date
FY25 NCDPS MAT Grant	$224,907	$56,650	9/30/2025
FY25 Cone Health MAP Grant	$145,143	$12,414	9/30/2025
FY25 Camp Hope America Grant	$20,000	$6,085	12/31/2025
FY25/25 Community Health Coalition	$277,923	$197,025	12/31/2025
FY26 Every Baby Guilford Adopt-A-Mom Program	$171,176	$121,032	6/30/2026
FY26 Guil Co Partnership for Children	$77,475	-	6/30/2026
FY26 GSO Homelessness Prevention Grant	$51,140	$44,140	6/30/2026
FY26 Veteran Services Grant	$20,000	$20,000	7/31/2026
FY26 DWI Taskforce Grant	$717,458	$368387	9/30/2026
FY25-27 Safer Outcomes Grant	$281,788	$24,305	9/30/2026
FY25/26 FJC GSO Navigator Grant	$197,260	$52,285	9/30/2026
FY23 SLCGP Grant	$199,090	$3,542	2/28/2027
FY25 Thriving Heart Grant	$22,500	$6,392	6/30/2027
FY25-28 DOJ COSSUP Grant	$1,589,826	$1,444,805	9/30/2027
FY25 BCBS Harm Reduction Vending Grant	$7,500	$1,552	-
LATCF Award	$100,000	-	12/31/2027

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

Grants

In Fiscal Year 2027, the County has thirteen (13) positions within grant project ordinances, including:

- Deputy Sheriff/Master Deputy (42) DWI Taskforce
- Deputy Sheriff/Senior Deputy (42) DWI Taskforce
- Deputy Sheriff/Master Deputy (42) DWI Taskforce
- Deputy Sheriff/Master Corporal (42) DWI Taskforce
- Deputy Sheriff/Sergeant (42) DWI Taskforce
- Deputy Sheriff/Master Deputy (42) DWI Taskforce
- Elder Justice Specialist Coordinator FJC Enhanced Coordination
- FJC Navigator FJC Pilot Navigator Greensboro
- FJC Navigator FJC Pilot Navigator High Point
- Deputy Sheriff/Master Corporal (42) FJC/LE Grant
- Deputy Sheriff/Senior Deputy (40) FJC/LE Grant
- Deputy Sheriff/Sergeant (40) FJC/LE Grant
- Core Health Alliance Program Manager Community Health Coalition

The County anticipates applying for renewals for these grants in FY 27 with an estimated county match totaling $649,536.

The FY 2027 Budget ordinance includes the adoption of the below new project ordinances.

Department	Project Name	# of Positions	Expenditures	Total Revenues	County Funds
Family Justice Center	FY27-28 FJC Pilot Navigator (Greensboro)	1	$106,186	$106,186	$34,186
Sheriff's Office	FY27 VAWA Grant	3	$348,866	$348,866	$198,866
Sheriff's Office	FY27 DWI Taskforce	6	$555,312	$555,312	$416,484
		10	**$1,010,364**	**$1,010,364**	**$649,536**

The FY 2027 Budget also includes the continuation of two project ordinances established in prior years. Although new project ordinances are not being established, the County funds for the FY26 portion of the project are noted below, bringing the total General Fund transfer for FY 27 to $721,947.

Department	Project Name	# of Positions	FY 27 Expenditures	FY 27 Total Revenues	FY 27 County Funds
Family Justice Center	FY 26-28 FJC Enhanced Coordination Grant (Project Amendment and Budget Transfer)	1	$98,302	$98,302	$56,636
Family Justice Center	FY 25-26 FJC Pilot Navigator (High Point) (Budget Transfer Only)	1	$88,537	$88,537	$15,775
		2	**$186,839**	**$186,839**	**$72,411**

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.

Alignment to Advancing Our Livability

- Goal 1: Guilford County supports individuals and families to thrive by ensuring access to high-quality health and human services and by promoting physical, mental, and social wellbeing.
- Goal 2: Guilford County empowers individuals across their lifespan from early childhood education through lifelong learning, supports upward mobility and long-term prosperity, and promotes sustainable economic development.
- Goal 3: Guilford County creates a safe, prepared, and resilient community by investing in public safety, emergency response, disaster readiness, and community resilience.
- Goal 4: Guilford County promotes intentionally designed, vibrant, and thriving communities by advancing infrastructure to meet growth demands, engaging in planning and development practices that balance environmental, social and economic factors for all residents, and establishing high quality recreational and green space amenities.

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Fee Schedule: Introduction

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

North Carolina General Statutes
Fees established by North Carolina General Statutes may be included.

The Budget Ordinance sets out the following authority:

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

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

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

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

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

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

- **Civil Penalties**
  Fines and fees associated with specific violations of Guilford County Ordinance provided by reference.

Fee Schedule: Summary of Changes

The following departments are amending fees for FY2027:

- **Emergency Services:** Enhanced Medical Services Fees are set at 200% of CMS allowable and adjust annually on January 1st each year.

- **Inspections:**
  - Adjustments to category for retaining wall inspection fees for standardization.
  - Additional category for heated swimming pools added for residential, commercial, and unclassified inspection based on the need for three trades for complete inspection (gas, electric, and water).
  - After Hours Inspection Fee added for non-business day/hours requests for service spanning weekends or after-business hours needs, such as weekend school construction inspection needs and retail construction requests for off-hours commercial inspection services.
  - Base fee costs for Commercial Up-fit inspections raised to align with peer benchmarking, remaining the lowest cost for services amongst peers.
  - Re-Review Fees for 1st and 2nd re-review submissions added.
  - Minimal revenue impact with fee adjustments.

- **Public Health**:
  - **Environmental Health**: Water Quality Fees have been updated to better align with peer benchmarking. Changes are associated with residential construction fees such as septic field identification and residential soil evaluations.

- **Planning and Development**:
  - **Solid Waste:** Annual adjustment to fees based on vendor Consumer Price Index (CPI) increase in new contract and Scrap Tire Tax Bulletin publication.

Animal Services

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

Animal Services

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

Emergency Services

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

Emergency Services

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

Emergency Services

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

Emergency Services

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

Emergency Services

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

Civil Penalties

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

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General Services

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

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

Inspections

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

Inspections

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

Inspections

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

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

*The original published fee schedule inadvertently listed the Re-Inspection Fee twice. The first listing incorrectly reflected the prior fee of $50, while the adopted fee is $75. The incorrect duplicate entry has been stricken to clarify the adopted fee.

Law Enforcement

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

Law Enforcement

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

Civil Penalties

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

Parks and Recreation

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

Parks and Recreation

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

Parks and Recreation

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

Parks and Recreation

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

Parks and Recreation

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

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Planning & Development

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

Planning & Development

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

Planning & Development

Civil Penalties and Related Fines					
Division	**Violation Type**	**Frequency**	**Penalty Amount**	**Penalty Limit**	**UDO Sect.**
Planning/Zoning	Zoning Violation - **Current**	UDO 10.06 currently refers to NCGS 160D-106/404 which cross references NCGS 153-123 and enables counties to assess civil penalties. Penalty dollar amounts not currently listed in the UDO.			
	Zoning Violation - **Proposed**	Daily - Each day counts as a violation	1st Violation - $50 2nd Violation - $100 3rd Violation - $200 4th Violation - $500	N/A	10.06(A)
Soil Erosion	Erosion Control Violation	Daily - Each day counts as a violation	Up to $5,000 per violation	$25,000 limit for first time violators	10.07
Watershed	Floodplain Damage Prevention Violation (**Note**: This is listed as a criminal penalty)	Daily - Each day counts as a violation	$100, or up to 30 days imprisonment, or both.	Not Listed	9.3.K.1.
	Stormwater Control Measure (SCM) Violation	Daily - Each day counts as a violation	$200	Not Listed	9.1.F.4.g.iv
	Illicit Connections	Daily - Each day counts as a violation	$200 or up to $5,000 + 25% assessed of previous penalty amount for repeat offenders	Not Listed	9.4.12.(A).1
	Improper Disposal	Daily - Each day counts as a violation	Up to $5,000	Not Listed	9.4.12(B)
	Bulk Sales Violation	Daily - Each day counts as a violation	Up to $5,000	Not Listed	9.4.12(C)
	Household Products Violation	Daily - Each day counts as a violation	Up to $500	Not Listed	9.4.12(D)
	Yard Waste Violation	Daily - Each day counts as a violation	Up to $500	Not Listed	9.4.12(E)
	Repeat Violation	Daily - Each day counts as a violation	If a person is found to be responsible for more than one (1) instance of improper disposal, the penalty shall increase by twenty-five percent (25%) of the previous penalty amount for each subsequent improper disposal. The penalties shall be additional to the cost of clean-up and abatement.	Not Listed	9.4.12(F)

Planning & Development

Civil Penalties and Related Fines					
Division	**Violation Type**	**Frequency**	**Penalty Amount**	**Penalty Limit**	**UDO Sect.**
Watershed	Watershed Areas	Daily - Each day counts as a violation	The penalty assessed for any of the above violations shall be increased by twenty-five percent (25%) of the amount assessed if it occurs in any designated water- supply watershed area.	Not Listed	9.4.12(G)
	Failure to Report	Daily - Each day counts as a violation	The penalty assessed for any of the above violations shall be increased by twenty-five percent (25%) of the amount assessed for any spill not properly reported by the violator once he has knowledge of the violation.	Not Listed	9.4.12(H)
Solid Waste	Any Solid Waste Violation (Guilford County Private Residents)	Daily - Each day counts as a violation	1st Offense $150	$3,000	15.5.7 & 15.5.4(e)
			2nd Offense $300		
			3rd Offense $500		
	Any violation for a commercial purpose or a flagrant and willful violation.	Daily - Each day counts as a violation	1st Offense $1,000		
			2nd Offense $2,000		
			3rd Offense $3,000		
	Improper Disposal	Daily - Each day counts as a violation	3 times the disposal fee (set by landfill or transfer station) or $200, whichever is greater.	$3,000	15.5.4(c)(1) & 15.5.4(e)
	Criminal Penalty	Daily - Each day counts as a violation	Violation of this chapter is a misdemeanor prosecutable as other misdemeanors and punishable by imprisonment for up to 30 days in jail, a fine of $500.00 or both such fine and imprisonment	Not Listed	15.5.4(g)

Public Health

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

Public Health

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

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

Register of Deeds

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

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Security

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

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Solid Waste

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

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

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

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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

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.

Consumer Price Index (CPI) – A measure of inflation used to adjust budget baselines for changes in the cost of goods and services.

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 - Assigned - Amounts intended for a specific purpose, as determined by the Board of County Commissioners or an authorized official (e.g., County Manager or Budget Director). Assignments are less formal than commitments and may be modified without Board action.

Fund Balance - Committed - Amounts set aside for a specific purpose by formal action of the Board of County Commissioners. Commitments can only be changed or removed by the same formal action.

Fund Balance - Nonspendable - Amounts that cannot be spent because they are not in spendable form (e.g., inventories or prepaid items) or are legally or contractually required to remain intact (e.g., principal of an endowment).

Fund Balance - Restricted - Amounts constrained to specific purposes by external parties, constitutional provisions, or enabling legislation (e.g., grant requirements, State statutes, or bond covenants). These restrictions are legally enforceable.

Fund Balance - Unassigned - The remaining fund balance available for any lawful purpose. This classification is typically only reported in the General Fund and represents the primary measure of available financial resources.

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.

Glossary of Budget-Related Terms

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.

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.

Glossary of Budget-Related Terms

Opioid Settlement Fund - A special revenue fund used to account for proceeds received from national opioid litigation settlements with pharmaceutical manufacturers, distributors, and related entities. Funds are restricted by State guidance and settlement agreements and must be used for approved opioid abatement purposes, including prevention, treatment, recovery support, and harm reduction efforts. Expenditures are governed by North Carolina's opioid settlement framework and local board-approved spending plans.

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.

Personal Property - Property that is movable as distinguished form 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.

Revenue Neutral Tax Rate – The property tax rate calculated to generate the same amount of revenue as the prior year, excluding growth, as required by G.S. 159-11(e).

Responsibilities (Mandates or Board Priorities) - Identifies which services are mandated by law and which are Board priorities, clarifying the County's role in funding and delivering each service.

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.

Glossary of Budget-Related Terms

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.

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.

Transfers In/Transfers Out – The movement of resources between funds to support operations, capital, or long-term financial planning.

2026 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 2025. A statewide county tier map and tier calculations are included for reference.

It is worth noting the impacts of both Hurricane Helene and the recent federal government shutdown on this edition of the county tiers. The hurricane led to a rise in unemployment in western NC, impacting not only their rankings but other counties' rankings across the state. In addition, the shutdown delayed the release of recent monthly unemployment data. As a result, the most recent 12-months of county unemployment data reflect a September 2024 to August 2025 timeline.

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 (September 2024 – August 2025, NC Dept. of Commerce, LAUS)
- ***Median household income*** for the most recent twelve months for which data are available (2023, U.S. Census, Small Area Income & Poverty Estimates)
- ***Percentage growth in population*** for the most recent 36 months for which data are available (July 2021 – July 2024, NC Office of State Budget & Management)
- ***Adjusted property tax base per capita*** for the most recent taxable year (FY 2025-26, 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.

County Tier Changes in 2026

Eighteen counties will change tiers in 2026. Counties moving to a **less distressed** tier include Beaufort, Camden, Davie, Graham, Macon, Montgomery, Randolph, Stanly, and Surry. Counties moving to a **more distressed** tier include Buncombe, Burke, Granville, Haywood, Henderson, Jones, Madison, Pasquotank, and Yancey. Brief explanations for each county's tier change are provided below.

Beaufort County

For 2026, Beaufort County is shifting from Tier One to Tier Two. The county's economic distress rank improved to #43 (from #31 in 2025). The main factor in the county's shift to Tier Two is a 30 position improvement in unemployment rate rank.

Buncombe County

For 2026, Buncombe County is shifting from Tier Three to Tier Two. The county's economic distress rank weakened to #53 (from #86 in 2025). The county unemployment rate rank declined by 70 positions and its population growth rank declined 13 positions.

Burke County

For 2026, Burke County is shifting from Tier Two to Tier One. The county's economic distress rank weakened to #29 (from #44 in 2025). Despite the county adjusted property tax base per capita rank improving 26 positions, its unemployment rate rank declined by 27 positions, its median household income rank declined 22 positions, and its population growth rank declined 16 positions.

Camden County

For 2026, Camden County is shifting from Tier Two to Tier Three. The county's economic distress rank improved to #90 (from #79 in 2025). The county adjusted property tax base per capita rank improved 17 positions and its unemployment rate rank improved by 17 positions.

Davie County
For 2026, Davie County is shifting from Tier Two to Tier Three. The county's economic distress rank improved to #82 (from #74 in 2025). The main factor in Davie's shift to Tier Three is a 12 position improvement in median household income rank.

Graham County
For 2026, Graham County is shifting from Tier One to Tier Two. The county's economic distress rank improved to #47 (from #23 in 2025). The county unemployment rate rank improved 52 positions and its adjusted property tax base per capita rank improved by 19 positions.

Granville County
For 2026, Granville County is shifting from Tier Three to Tier Two. The county's economic distress rank weakened to #49 (from #81 in 2025). The county adjusted property tax base per capita rank declined 39 positions, its population growth rank declined by 22 positions, and its unemployment rate rank declined 19 positions.

Haywood County
For 2026, Haywood County is shifting from Tier Three to Tier Two. The county's economic distress rank weakened to #56 (from #83 in 2025). The county unemployment rate rank declined 45 positions and its population growth rank declined by 28 positions.

Henderson County
For 2026, Henderson County is shifting from Tier Three to Tier Two. The county's economic distress rank weakened to #78 (from #85 in 2025). Despite the county adjusted property tax base per capita rank improving 16 positions, its unemployment rate rank declined by 28 positions and its median household income rank declined 11 positions.

Jones County
For 2026, Jones County is shifting from Tier Two to Tier One. The county's economic distress rank weakened to #34 (from #58 in 2025). Despite the county population growth rank improving 23 positions, its unemployment rate rank declined by 52 positions and its median household income rank declined 20 positions.

Macon County
For 2026, Macon County is shifting from Tier Two to Tier Three. The county's economic distress rank improved to #81 (from #73 in 2025). The county median household income rank improved 12 positions and its population growth rank improved by 8 positions.

Madison County
For 2026, Madison County is shifting from Tier Two to Tier One. The county's economic distress rank weakened to #37 (from #64 in 2025). Despite the county median household income rank improving 13 positions, its unemployment rate rank declined by 55 positions and its adjusted property tax base per capita rank declined 27 positions.

Montgomery County
For 2026, Montgomery County is shifting from Tier One to Tier Two. The county's economic distress rank improved to #44 (from #40 in 2025). The main factor in the county's shift to Tier Two is a 32 position improvement in population growth rank.

Pasquotank County
For 2026, Pasquotank County is shifting from Tier Two to Tier One. The county's economic distress rank weakened to #36 (from #41 in 2025). Despite the county unemployment rate rank improving 11 positions, its population growth rank declined by 19 positions.

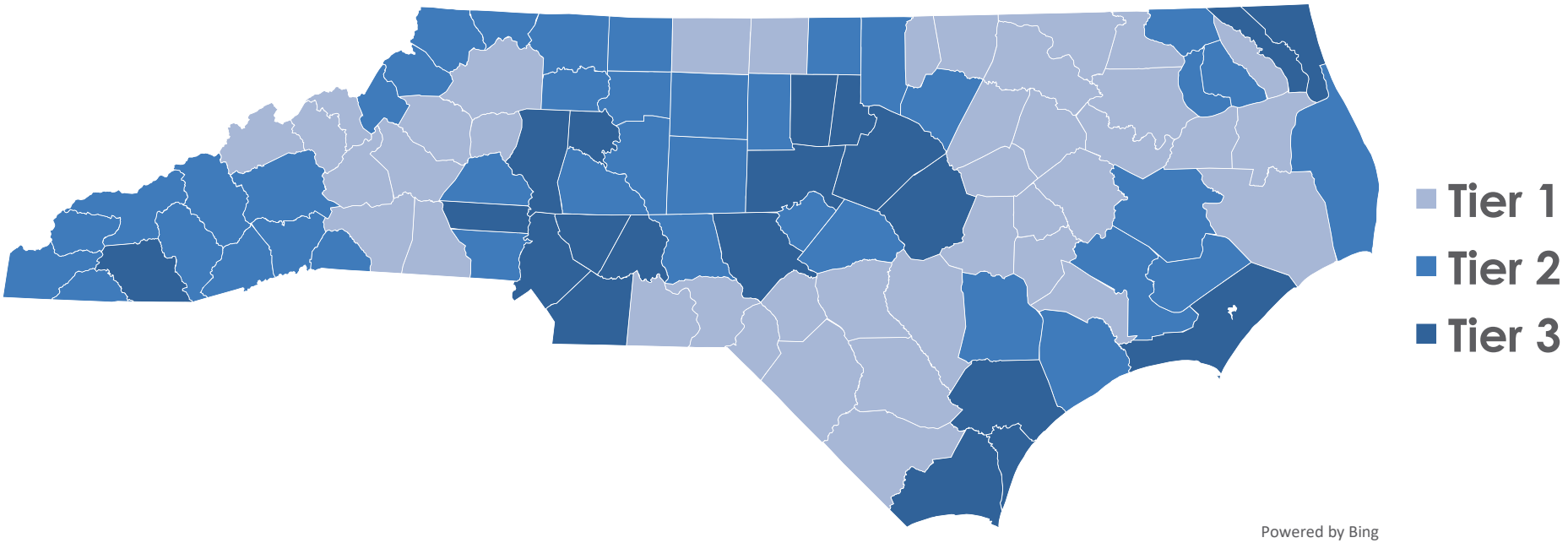
Randolph County
For 2026, Randolph County is shifting from Tier One to Tier Two. The county's economic distress rank improved to #51 (from #29 in 2025). The county unemployment rate rank improved 27 positions and its adjusted property tax base per capita rank improved by 26 positions.

Stanly County
For 2026, Stanly County is shifting from Tier Two to Tier Three. The county's economic distress rank improved to #84 (from #69 in 2025). The county median household income rank improved 17 positions, its unemployment rate rank improved by 13 positions, and its population growth rank improved 11 positions.

Surry County
For 2026, Surry County is shifting from Tier One to Tier Two. The county's economic distress rank improved to #46 (from #34 in 2025). The county median household income rank improved 25 positions and its unemployment rate rank improved by 10 positions.

Yancey County
For 2026, Yancey County is shifting from Tier Two to Tier One. The county's economic distress rank weakened to #22 (from #45 in 2025). The county unemployment rate rank declined 53 positions and its adjusted property tax base per capita rank declined by 18 positions.

2026 County Tier Designations



2026 COUNTY DEVELOPMENT TIER RANKINGS (§ 143B-437.08)

NEW TIER	COUNTY	Adjusted Property Tax Base Per Capita FY 2025-2026 Value	Rank	Population Growth July 2021-July 2024 % Change	Rank	Median Household Income 2023 Income	Rank	Unemployment 12 Mth Avg Sept 24-Aug 25 Rate	Rank	County Rank Sum	ECONOMIC DISTRESS RANK (#1 = most distressed)	2026 TIERS
	ALAMANCE	$137,399	44	5.85%	80	$66,395	75	3.60%	59	258	73	2
	ALEXANDER	$121,696	29	0.51%	18	$62,976	63	3.62%	57	167	39	1
	ALLEGHANY	$231,635	83	4.36%	73	$46,571	7	3.64%	54	217	53	2
	ANSON	$115,399	26	0.56%	21	$50,503	17	4.32%	23	87	13	1
	ASHE	$253,649	90	0.39%	17	$54,589	32	3.32%	85	224	59	2
	AVERY	$498,506	99	2.49%	49	$55,922	37	4.74%	16	201	48	2
↑	BEAUFORT	$190,472	65	0.35%	16	$55,960	38	3.53%	64	183	43	2
	BERTIE	$106,867	20	-3.41%	1	$44,371	3	4.88%	12	36	3	1
	BLADEN	$137,273	43	1.23%	29	$49,661	13	4.89%	11	96	15	1
	BRUNSWICK	$316,259	93	16.46%	100	$76,797	85	4.18%	26	304	85	3
↓	BUNCOMBE	$247,586	85	2.56%	50	$71,218	80	5.64%	2	217	53	2
↓	BURKE	$128,374	34	2.10%	42	$55,616	36	3.83%	39	151	29	1
	CABARRUS	$132,986	41	5.93%	82	$85,540	95	3.37%	79	297	83	3
	CALDWELL	$137,818	45	0.74%	26	$56,239	39	3.69%	50	160	35	1
↑	CAMDEN	$166,688	60	4.52%	76	$84,656	93	2.83%	100	329	90	3
	CARTERET	$373,925	98	3.47%	62	$76,397	84	3.40%	77	321	88	3
	CASWELL	$84,185	4	0.65%	25	$57,865	42	3.45%	73	144	28	1
	CATAWBA	$191,536	66	3.45%	61	$65,898	74	3.51%	67	268	76	2
	CHATHAM	$247,974	86	8.15%	93	$95,716	98	3.19%	92	369	99	3
	CHEROKEE	$204,997	71	5.09%	79	$53,926	30	3.78%	44	224	59	2
	CHOWAN	$165,820	59	1.31%	33	$60,808	52	3.37%	78	222	57	2
	CLAY	$226,613	82	7.42%	89	$53,229	27	3.40%	75	273	77	2
	CLEVELAND	$149,540	51	1.27%	30	$61,411	55	4.09%	30	166	38	1
	COLUMBUS	$102,237	18	0.56%	20	$50,837	19	4.20%	25	82	10	1
	CRAVEN	$144,849	50	2.59%	51	$61,761	58	3.69%	49	208	52	2
	CUMBERLAND	$108,144	22	-0.81%	10	$61,511	56	4.61%	19	107	16	1
	CURRITUCK	$345,516	96	10.91%	97	$86,047	96	2.86%	99	388	100	3
	DARE	$684,573	100	1.29%	32	$79,646	89	4.03%	31	252	70	2
	DAVIDSON	$131,888	39	4.11%	72	$63,551	64	3.66%	52	227	63	2
↑	DAVIE	$152,190	54	4.46%	75	$76,153	83	3.33%	84	296	82	3
	DUPLIN	$131,760	38	3.06%	56	$52,947	25	3.28%	87	206	50	2
	DURHAM	$220,813	80	4.00%	70	$81,413	91	3.25%	89	330	91	3
	EDGECOMBE	$72,760	2	-0.53%	11	$49,972	15	5.27%	3	31	1	1
	FORSYTH	$153,057	56	2.62%	52	$65,556	71	3.75%	45	224	59	2
	FRANKLIN	$97,454	14	14.98%	99	$70,898	79	3.26%	88	280	80	2
	GASTON	$142,795	48	4.96%	78	$67,076	77	3.73%	48	251	69	2
	GATES	$125,938	32	-2.80%	3	$64,047	66	3.46%	72	173	41	2
↑	GRAHAM	$242,466	84	0.63%	22	$51,841	22	3.49%	71	199	47	2
↓	GRANVILLE	$94,421	11	2.13%	43	$72,896	82	3.50%	69	205	49	2
	GREENE	$91,400	8	0.52%	19	$52,145	23	3.24%	90	140	27	1
	GUILFORD	$152,537	55	1.91%	37	$65,890	73	4.15%	29	194	44	2
	HALIFAX	$94,565	12	-2.36%	5	$48,520	10	5.06%	7	34	2	1
	HARNETT	$124,189	31	7.62%	90	$70,074	78	3.81%	42	241	67	2
↓	HAYWOOD	$221,079	81	1.78%	36	$64,553	68	3.95%	34	219	56	2
↓	HENDERSON	$214,127	77	4.08%	71	$63,765	65	3.53%	63	276	78	2
	HERTFORD	$107,189	21	-1.76%	7	$48,964	11	4.18%	27	66	9	1
	HOKE	$97,240	13	3.78%	67	$60,257	50	4.29%	24	154	33	1
	HYDE	$252,903	89	-1.14%	9	$49,781	14	5.18%	4	116	19	1
	IREDELL	$207,455	73	7.90%	92	$84,335	92	3.35%	83	340	94	3
	JACKSON	$359,416	97	6.61%	85	$55,462	35	3.56%	60	277	79	2

	JOHNSTON	$151,182	53	10.84%	96	$79,666	90	3.07%	97	336	92	3
	JONES	$128,444	35	3.21%	58	$53,001	26	3.87%	38	157	34	1
	LEE	$149,821	52	6.82%	87	$62,680	62	3.54%	62	263	75	2
	LENOIR	$111,509	23	0.76%	27	$51,601	21	3.80%	43	114	18	1
	LINCOLN	$207,227	72	9.02%	95	$79,109	88	3.22%	91	346	97	3
	MACON	$341,118	95	4.40%	74	$58,765	45	3.43%	74	288	81	3
	MADISON	$139,661	46	3.57%	65	$59,505	49	5.17%	5	165	37	1
	MARTIN	$119,948	27	-0.34%	12	$49,033	12	3.95%	33	84	12	1
	MCDOWELL	$157,879	57	1.08%	28	$53,697	29	4.63%	17	131	23	1
	MECKLENBURG	$252,125	87	6.42%	84	$84,796	94	3.68%	51	316	87	3
	MITCHELL	$201,179	68	-0.26%	13	$56,746	41	5.74%	1	123	21	1
	MONTGOMERY	$195,650	67	3.17%	57	$55,005	34	3.91%	36	194	44	2
	MOORE	$213,000	76	6.17%	83	$78,955	86	3.36%	81	326	89	3
	NASH	$93,382	10	2.87%	53	$65,457	70	4.61%	18	151	29	1
	NEW HANOVER	$276,411	91	5.86%	81	$79,106	87	3.37%	80	339	93	3
	NORTHAMPTON	$183,261	64	-3.38%	2	$44,182	2	4.75%	15	83	11	1
	ONSLOW	$112,397	24	4.54%	77	$66,982	76	3.74%	47	224	59	2
	ORANGE	$208,098	74	2.32%	46	$86,736	97	3.17%	94	311	86	3
	PAMLICO	$208,562	75	6.81%	86	$61,996	59	3.81%	40	260	74	2
	PASQUOTANK	$128,327	33	1.65%	34	$59,463	48	3.75%	46	161	36	1
	PENDER	$217,248	79	11.63%	98	$72,161	81	3.35%	82	340	94	3
	PERQUIMANS	$142,929	49	3.88%	68	$61,157	53	3.64%	53	223	58	2
	PERSON	$159,248	58	1.72%	35	$64,466	67	3.40%	76	236	64	2
	PITT	$91,195	7	3.30%	60	$60,268	51	3.92%	35	153	32	1
	POLK	$252,560	88	2.25%	45	$59,012	46	3.60%	58	237	65	2
	RANDOLPH	$130,952	36	2.97%	54	$59,336	47	3.49%	70	207	51	2
	RICHMOND	$87,837	5	-1.45%	8	$50,242	16	4.17%	28	57	7	1
	ROBESON	$72,044	1	2.35%	47	$42,180	1	4.97%	8	57	7	1
	ROCKINGHAM	$93,371	9	3.59%	66	$58,508	44	4.00%	32	151	29	1
	ROWAN	$140,573	47	3.90%	69	$65,139	69	3.50%	68	253	71	2
	RUTHERFORD	$173,607	62	2.03%	40	$50,714	18	4.86%	13	133	24	1
	SAMPSON	$90,091	6	3.56%	64	$53,637	28	3.91%	37	135	25	1
	SCOTLAND	$99,745	15	-0.22%	14	$45,604	5	5.14%	6	40	4	1
	STANLY	$131,312	37	7.70%	91	$65,784	72	2.99%	98	298	84	3
	STOKES	$132,320	40	3.23%	59	$61,374	54	3.52%	65	218	55	2
	SURRY	$121,350	28	1.93%	39	$58,211	43	3.31%	86	196	46	2
	SWAIN	$215,350	78	-2.09%	6	$54,357	31	3.52%	66	181	42	2
	TRANSYLVANIA	$310,312	92	2.40%	48	$62,002	60	3.63%	55	255	72	2
	TYRRELL	$180,173	63	0.63%	23	$46,072	6	4.53%	21	113	17	1
	UNION	$201,497	70	8.57%	94	$98,776	99	3.18%	93	356	98	3
	VANCE	$72,819	3	-0.06%	15	$45,408	4	4.41%	22	44	5	1
	WAKE	$170,238	61	6.92%	88	$103,084	100	3.07%	96	345	96	3
	WARREN	$201,233	69	2.23%	44	$47,866	9	4.78%	14	136	26	1
	WASHINGTON	$99,902	16	-2.74%	4	$47,239	8	4.59%	20	48	6	1
	WATAUGA	$325,214	94	0.65%	24	$62,045	61	3.54%	61	240	66	2
	WAYNE	$102,742	19	2.98%	55	$56,313	40	3.62%	56	170	40	1
	WILKES	$112,432	25	1.28%	31	$50,848	20	3.81%	41	117	20	1
	WILSON	$100,919	17	1.92%	38	$52,620	24	4.95%	9	88	14	1
	YADKIN	$122,460	30	3.52%	63	$61,626	57	3.11%	95	245	68	2
	YANCEY	$136,688	42	2.04%	41	$54,913	33	4.92%	10	126	22	1
	NORTH CAROLINA	**$177,658**		**4.58%**		**$70,838**		**3.69%**				

2026 COUNTY DEVELOPMENT TIER ECONOMIC INDICATORS

Adjusted Property Tax Base Per Capita FY 2025-2026					
Rank	County	Value	Rank	County	Value
100	Dare	$684,573	50	Craven	$144,849
99	Avery	$498,506	49	Perquimans	$142,929
98	Carteret	$373,925	48	Gaston	$142,795
97	Jackson	$359,416	47	Rowan	$140,573
96	Currituck	$345,516	46	Madison	$139,661
95	Macon	$341,118	45	Caldwell	$137,818
94	Watauga	$325,214	44	Alamance	$137,399
93	Brunswick	$316,259	43	Bladen	$137,273
92	Transylvania	$310,312	42	Yancey	$136,688
91	New Hanover	$276,411	41	Cabarrus	$132,986
90	Ashe	$253,649	40	Stokes	$132,320
89	Hyde	$252,903	39	Davidson	$131,888
88	Polk	$252,560	38	Duplin	$131,760
87	Mecklenburg	$252,125	37	Stanly	$131,312
86	Chatham	$247,974	36	Randolph	$130,952
85	Buncombe	$247,586	35	Jones	$128,444
84	Graham	$242,466	34	Burke	$128,374
83	Alleghany	$231,635	33	Pasquotank	$128,327
82	Clay	$226,613	32	Gates	$125,938
81	Haywood	$221,079	31	Harnett	$124,189
80	Durham	$220,813	30	Yadkin	$122,460
79	Pender	$217,248	29	Alexander	$121,696
78	Swain	$215,350	28	Surry	$121,350
77	Henderson	$214,127	27	Martin	$119,948
76	Moore	$213,000	26	Anson	$115,399
75	Pamlico	$208,562	25	Wilkes	$112,432
74	Orange	$208,098	24	Onslow	$112,397
73	Iredell	$207,455	23	Lenoir	$111,509
72	Lincoln	$207,227	22	Cumberland	$108,144
71	Cherokee	$204,997	21	Hertford	$107,189
70	Union	$201,497	20	Bertie	$106,867
69	Warren	$201,233	19	Wayne	$102,742
68	Mitchell	$201,179	18	Columbus	$102,237
67	Montgomery	$195,650	17	Wilson	$100,919
66	Catawba	$191,536	16	Washington	$99,902
65	Beaufort	$190,472	15	Scotland	$99,745
64	Northampton	$183,261	14	Franklin	$97,454
63	Tyrrell	$180,173	13	Hoke	$97,240
	North Carolina	**$177,658**	12	Halifax	$94,565
62	Rutherford	$173,607	11	Granville	$94,421
61	Wake	$170,238	10	Nash	$93,382
60	Camden	$166,688	9	Rockingham	$93,371
59	Chowan	$165,820	8	Greene	$91,400
58	Person	$159,248	7	Pitt	$91,195
57	Mcdowell	$157,879	6	Sampson	$90,091
56	Forsyth	$153,057	5	Richmond	$87,837
55	Guilford	$152,537	4	Caswell	$84,185
54	Davie	$152,190	3	Vance	$72,819
53	Johnston	$151,182	2	Edgecombe	$72,760
52	Lee	$149,821	1	Robeson	$72,044
51	Cleveland	$149,540	2024 Tiers State Value		$136,274

Population Growth July 2021-July 2024					
Rank	County	% Chg	Rank	County	% Chg
100	Brunswick	16.46%	50	Buncombe	2.56%
99	Franklin	14.98%	49	Avery	2.49%
98	Pender	11.63%	48	Transylvania	2.40%
97	Currituck	10.91%	47	Robeson	2.35%
96	Johnston	10.84%	46	Orange	2.32%
95	Lincoln	9.02%	45	Polk	2.25%
94	Union	8.57%	44	Warren	2.23%
93	Chatham	8.15%	43	Granville	2.13%
92	Iredell	7.90%	42	Burke	2.10%
91	Stanly	7.70%	41	Yancey	2.04%
90	Harnett	7.62%	40	Rutherford	2.03%
89	Clay	7.42%	39	Surry	1.93%
88	Wake	6.92%	38	Wilson	1.92%
87	Lee	6.82%	37	Guilford	1.91%
86	Pamlico	6.81%	36	Haywood	1.78%
85	Jackson	6.61%	35	Person	1.72%
84	Mecklenburg	6.42%	34	Pasquotank	1.65%
83	Moore	6.17%	33	Chowan	1.31%
82	Cabarrus	5.93%	32	Dare	1.29%
81	New Hanover	5.86%	31	Wilkes	1.28%
80	Alamance	5.85%	30	Cleveland	1.27%
79	Cherokee	5.09%	29	Bladen	1.23%
78	Gaston	4.96%	28	Mcdowell	1.08%
	North Carolina	**4.58%**	27	Lenoir	0.76%
77	Onslow	4.54%	26	Caldwell	0.74%
76	Camden	4.52%	25	Caswell	0.65%
75	Davie	4.46%	24	Watauga	0.65%
74	Macon	4.40%	23	Tyrrell	0.63%
73	Alleghany	4.36%	22	Graham	0.63%
72	Davidson	4.11%	21	Anson	0.56%
71	Henderson	4.08%	20	Columbus	0.56%
70	Durham	4.00%	19	Greene	0.52%
69	Rowan	3.90%	18	Alexander	0.51%
68	Perquimans	3.88%	17	Ashe	0.39%
67	Hoke	3.78%	16	Beaufort	0.35%
66	Rockingham	3.59%	15	Vance	-0.06%
65	Madison	3.57%	14	Scotland	-0.22%
64	Sampson	3.56%	13	Mitchell	-0.26%
63	Yadkin	3.52%	12	Martin	-0.34%
62	Carteret	3.47%	11	Edgecombe	-0.53%
61	Catawba	3.45%	10	Cumberland	-0.81%
60	Pitt	3.30%	9	Hyde	-1.14%
59	Stokes	3.23%	8	Richmond	-1.45%
58	Jones	3.21%	7	Hertford	-1.76%
57	Montgomery	3.17%	6	Swain	-2.09%
56	Duplin	3.06%	5	Halifax	-2.36%
55	Wayne	2.98%	4	Washington	-2.74%
54	Randolph	2.97%	3	Gates	-2.80%
53	Nash	2.87%	2	Northampton	-3.38%
52	Forsyth	2.62%	1	Bertie	-3.41%
51	Craven	2.59%	2024 Tiers State Value		3.20%

Median Household Income 2023					
Rank	County	Income	Rank	County	Income
100	Wake	$103,084	50	Hoke	$60,257
99	Union	$98,776	49	Madison	$59,505
98	Chatham	$95,716	48	Pasquotank	$59,463
97	Orange	$86,736	47	Randolph	$59,336
96	Currituck	$86,047	46	Polk	$59,012
95	Cabarrus	$85,540	45	Macon	$58,765
94	Mecklenburg	$84,796	44	Rockingham	$58,508
93	Camden	$84,656	43	Surry	$58,211
92	Iredell	$84,335	42	Caswell	$57,865
91	Durham	$81,413	41	Mitchell	$56,746
90	Johnston	$79,666	40	Wayne	$56,313
89	Dare	$79,646	39	Caldwell	$56,239
88	Lincoln	$79,109	38	Beaufort	$55,960
87	New Hanover	$79,106	37	Avery	$55,922
86	Moore	$78,955	36	Burke	$55,616
85	Brunswick	$76,797	35	Jackson	$55,462
84	Carteret	$76,397	34	Montgomery	$55,005
83	Davie	$76,153	33	Yancey	$54,913
82	Granville	$72,896	32	Ashe	$54,589
81	Pender	$72,161	31	Swain	$54,357
80	Buncombe	$71,218	30	Cherokee	$53,926
79	Franklin	$70,898	29	Mcdowell	$53,697
	North Carolina	**$70,838**	28	Sampson	$53,637
78	Harnett	$70,074	27	Clay	$53,229
77	Gaston	$67,076	26	Jones	$53,001
76	Onslow	$66,982	25	Duplin	$52,947
75	Alamance	$66,395	24	Wilson	$52,620
74	Catawba	$65,898	23	Greene	$52,145
73	Guilford	$65,890	22	Graham	$51,841
72	Stanly	$65,784	21	Lenoir	$51,601
71	Forsyth	$65,556	20	Wilkes	$50,848
70	Nash	$65,457	18	Columbus	$50,837
69	Rowan	$65,139	18	Rutherford	$50,714
68	Haywood	$64,553	17	Anson	$50,503
67	Person	$64,466	16	Richmond	$50,242
66	Gates	$64,047	15	Edgecombe	$49,972
65	Henderson	$63,765	14	Hyde	$49,781
64	Davidson	$63,551	13	Bladen	$49,661
63	Alexander	$62,976	12	Martin	$49,033
62	Lee	$62,680	11	Hertford	$48,964
61	Watauga	$62,045	10	Halifax	$48,520
60	Transylvania	$62,002	9	Warren	$47,866
59	Pamlico	$61,996	8	Washington	$47,239
58	Craven	$61,761	7	Alleghany	$46,571
57	Yadkin	$61,626	6	Tyrrell	$46,072
56	Cumberland	$61,511	5	Scotland	$45,604
55	Cleveland	$61,411	4	Vance	$45,408
54	Stokes	$61,374	3	Bertie	$44,371
53	Perquimans	$61,157	2	Northampton	$44,182
52	Chowan	$60,808	1	Robeson	$42,180
51	Pitt	$60,268	2024 Tiers State Value		$61,997

Unemployment Rate, 12 Mth Avg September 2024-August 2025					
Rank	County	Rate	Rank	County	Rate
100	Camden	2.83%	50	Caldwell	3.69%
99	Currituck	2.86%	49	Craven	3.69%
98	Stanly	2.99%	48	Gaston	3.73%
97	Johnston	3.07%	47	Onslow	3.74%
96	Wake	3.07%	46	Pasquotank	3.75%
95	Yadkin	3.11%	45	Forsyth	3.75%
94	Orange	3.17%	44	Cherokee	3.78%
93	Union	3.18%	43	Lenoir	3.80%
92	Chatham	3.19%	42	Harnett	3.81%
91	Lincoln	3.22%	41	Wilkes	3.81%
90	Greene	3.24%	40	Pamlico	3.81%
89	Durham	3.25%	39	Burke	3.83%
88	Franklin	3.26%	38	Jones	3.87%
87	Duplin	3.28%	37	Sampson	3.91%
86	Surry	3.31%	36	Montgomery	3.91%
85	Ashe	3.32%	35	Pitt	3.92%
84	Davie	3.33%	34	Haywood	3.95%
83	Iredell	3.35%	33	Martin	3.95%
82	Pender	3.35%	32	Rockingham	4.00%
81	Moore	3.36%	31	Dare	4.03%
80	New Hanover	3.37%	30	Cleveland	4.09%
79	Cabarrus	3.37%	29	Guilford	4.15%
78	Chowan	3.37%	28	Richmond	4.17%
77	Carteret	3.40%	27	Hertford	4.18%
76	Person	3.40%	26	Brunswick	4.18%
75	Clay	3.40%	25	Columbus	4.20%
74	Macon	3.43%	24	Hoke	4.29%
73	Caswell	3.45%	23	Anson	4.32%
72	Gates	3.46%	22	Vance	4.41%
71	Graham	3.49%	21	Tyrrell	4.53%
70	Randolph	3.49%	20	Washington	4.59%
69	Granville	3.50%	19	Cumberland	4.61%
68	Rowan	3.50%	18	Nash	4.61%
67	Catawba	3.51%	17	Mcdowell	4.63%
66	Swain	3.52%	16	Avery	4.74%
65	Stokes	3.52%	15	Northampton	4.75%
64	Beaufort	3.53%	14	Warren	4.78%
63	Henderson	3.53%	13	Rutherford	4.86%
62	Lee	3.54%	12	Bertie	4.88%
61	Watauga	3.54%	11	Bladen	4.89%
60	Jackson	3.56%	10	Yancey	4.92%
59	Alamance	3.60%	9	Wilson	4.95%
58	Polk	3.60%	8	Robeson	4.97%
57	Alexander	3.62%	7	Halifax	5.06%
56	Wayne	3.62%	6	Scotland	5.14%
55	Transylvania	3.63%	5	Madison	5.17%
54	Alleghany	3.64%	4	Hyde	5.18%
53	Perquimans	3.64%	3	Edgecombe	5.27%
52	Davidson	3.66%	2	Buncombe	5.64%
51	Mecklenburg	3.68%	1	Mitchell	5.74%
	North Carolina	**3.69%**	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.

Exhibit D

GUILFORD COUNTY
FISCAL YEAR 2027

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

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

Section 1: ***General Fund Appropriation & Revenue***

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

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

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

APPROPRIATION

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

REVENUE

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

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

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

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

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

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

Section 3: ***Other Annual Funds Appropriation & Revenue***

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

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

FUND	APPROPRIATION	REVENUE
Opioid Settlement Fund:		
Human Services	$ 3,689,281	
Federal/State Funds		$ 2,577,492
Appropriated Fund Balance		1,111,789
	$ 3,689,281	**$3,689,281**
Tax Revaluation Fund:		
Tax	$ 855,000	
Appropriated Fund Balance		$ 0
Transfers from Other Funds (General Fund)		855,000
	$ 855,000	**$ 855,000**
Room Occupancy & Tourism Development Fund:		
Economic Development & Assistance	$ 10,000,000	
Other Revenue (Occupancy Tax)		$ 10,000,000
	$10,000,000	**$10,000,000**

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.

DSS Representative Payee Fund:		
Human Services	$ 4,000,000	
Federal/State Funds		$ 4,000,000
	$4,000,000	**$ 4,000,000**
Fines & Forfeitures Fund:		
Education	$ 4,000,000	
Other Revenue		$ 4,000,000
	$4,000,000	**$4,000,000**

LIFE TO DATE FUND	APPROPRIATION	REVENUE

These funds are included to capture fund level appropriations to transfer to other funds. This section is to authorize those transfers. Individual project authorizations are included as ordinances.

County Building Construction Fund		
Individual Project Ordinances	$104,116,262	
Federal & State Funds		$ 124,865
Transfers from Other Funds (General Fund)		3,173,692
Other Revenues (Bond Proceeds)		75,000,000
Other Revenues (Installment Financing)		17,817,705
Future General Fund Transfers		8,000,000
	$104,116,262	**$104,116,262**

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

Section 4: Summary of Total County Budget by Fund

This section is presented for informational purposes only:

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

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

Notes:

1) The General Fund Budget for Law Enforcement includes a transfer of $1,900,000 to the Law Enforcement Separation Fund, an unbudgeted fund, pursuant to NCGS 159-13 (a)(3).

2) In addition to the Total Appropriation shown above, the Total County Budget includes funding for the Internal Service Fund financial plan. Total appropriations for the Internal Service Fund, which are in addition to the $1,190,249,837 figure shown above, are $66,630,963

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

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

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

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

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

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

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

Section 7: ***Tax Levy – County***

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

Total Countywide Tax Rate: **78.95¢**

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

Section 8:

A. That the foregoing appropriations, including salaries of individual officers and employees, schedules of expected revenues, and tax levies are based on the Annual Budget Estimate as amended or corrected and statements prepared by the Budget Officer, and this ordinance is in the form prescribed by the Budget Officer as provided by law.

B. That effective with the start of the first pay period of the new fiscal year, the Classification and Pay Plan is amended to incorporate all personnel actions such as reclassifications and pay modifications recommended by the Human Resources department and approved by the County Manager, including pay and salary compensation for vehicles, clothing and other related items and to delete any positions abolished in connection with any Reduction in Force. Funding for the Plan and compensation items is included in the various departments as appropriate.

C. That the appropriations in the County Commissioners & Clerk department in Section 1, includes compensation to members of the Board of County Commissioners based upon the following schedule:

Chairman: Salary - $34,800 per year
Vice-Chairman: Salary - $32,400 per year
All Other Commissioners: Salary - $31,200 per year
Communication stipend (optional) - $60 per month

D. That the appropriations in the Board of Elections department in Section 1, includes compensation to members of the Board of Elections at the rate of $25 per meeting plus amounts sufficient to provide total annual compensation for the Chairman of the Board of Elections in the amount of $6,188 and for other members in the amount of $4,400.

Precinct officials shall be compensated as follows:

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

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

Section 9:

A. That the County Manager, or designee thereof via written delegation, is authorized to make expenditures from the contingency appropriation in the General Fund for items not specifically provided for elsewhere in Section 1 through Section 8, inclusive of this ordinance in the amounts not to exceed $30,000 for each expenditure. Any such expenditure shall be reported to the Board of Commissioners at its next regular meeting. Transfers occurring after the last meeting in a Fiscal Year, but before the commencement of the new budget year, shall be reported at the next regular meeting.

B. That the County Manager, as Budget Officer, or designee thereof via written delegation, shall have the authority to transfer moneys from one appropriation to another within the same fund up to $30,000 per transaction; except that funds appropriated shall not be used to create unauthorized positions; funds placed in the appropriations for merit raises shall be used solely for that purpose; and further that the County Manager shall have the authority to transfer moneys appropriated in the General Fund for insurance, salaries & benefits, energy (531210 -Vehicle Fuel, 530300 -Utilities), technology, and facility expense (531000 - Routine Building Maintenance/Repair, 531100 - Maintenance of Lawns/Grounds, 532900 - Special Facilities Maintenance/Repair) accounts to the same accounts in other departments within the General Fund to adjust for projected expenditure patterns. Each such transfer shall be reported to the Board of Commissioners at its next regular meeting.

C. That during a Locally or Nationally Declared State of Emergency, the County Manager or their designee via written delegation is authorized to (1) make expenditures from the contingency appropriation in the General Fund for items not specifically provided for elsewhere in Section 1 through Section 9, inclusive of this ordinance in any amount; (2) transfer moneys from one appropriation to another within the same fund in any amount; except that funds appropriated are restricted to a response to or recovery from a declared State of Emergency; and (3) expedite and modify current county purchasing and contract processes to meet the life safety and recovery needs during a declared State of Emergency within applicable state laws. Any actions exercised according to this section shall be reported to the Board of Commissioners at its next regular meeting.

Section 10:

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

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

B. That in compliance with the Public Records Law, and unless otherwise provided by law (e.g., Register of Deeds), the County establishes the following fees to receive copies of such records:

- At the Courthouse and in County Offices - $0.15 per page except for copies of microfiche, which are $0.15 per fiche.
- By Compact Disc (CD) - $2.00 per CD.

C. That the County Manager, or their designee via written delegation, shall have authority to execute the following contracts, amendments, or change orders, provided they comply with N.C. Gen. Stat. § 143-129, procedures and are within budgeted funds:

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

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

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

D. The County Manager, or their designee via written delegation, is authorized to sell, lease, or otherwise dispose of any county property except real property, with a value of less than $30,000.

E. That proposed projects where the estimated professional fee is in an amount less than $30,000 or the amount authorized by NCGS 143-64.32, whichever is greater, for architectural, engineering and surveying services are hereby exempted from the requirements of Article 3D of Chapter 143 of the General Statutes, in accordance with NCGS 143-64.32. In addition, other particular projects may be exempted from the requirements of said Article 3D by the County Manager, in a manner which states the reasons therefore and the circumstances attendant thereto in each instance, as authorized by NCGS 143-64.32.

F. The County Manager, or their designee via written delegation, is authorized to accept gifts, in-kind services, personal property, and monetary donations up to $75,000 per donation to the extent permitted by and pursuant to N.C. General Statute 159-15 and 153A-12; notwithstanding the foregoing, volunteer hours do not require County Manager or Board approval but shall comply with any requirements as established by the Department of Human Resources.

G. The County is authorized to engage in electronic transactions as defined in GS 159-28 by resolution of the Board of Commissioners on June 7, 2018 in accordance with appropriate policies adopted and maintained by the Finance Officer, under direction of the County Manager.

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

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

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

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

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

ADOPTED This the 25th day of June, 2026.

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County Building Construction Fund
Project Ordinance

FY27 ERP Optimization

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

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

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

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

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

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

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

County Building Construction Fund
Project Ordinance

FY27 Emergency Services Vehicle Replacement

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

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

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

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

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

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

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

County Building Construction Fund
Project Ordinance

FY27 Fleet Vehicle Replacement

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

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

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

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

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

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

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

County Building Construction Fund
Project Ordinance

FY27 Law Enforcement Vehicle Replacement

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

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

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

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

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

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

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

County Building Construction Fund
Project Ordinance

FY27 Workstation, Network Switches and Server Replacements

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

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

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

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

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

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

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

County Building Construction Fund
Project Ordinance

LE Bodyworn Camera Lease Purchase

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

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

PROJECT NAME	EXPENDITURE	REVENUE
LE Bodyworn Camera Lease Purchase	LE Bodyworn Camera Lease Purchase *The lease schedule is outlined below:* FY27: $1,242,549 FY28: $1,341,684 FY29: $1,341,684 FY30: $1,341,684 FY31: $1,341,684 FY32: $1,341,684 FY33: $1,341,684 FY34: $1,341,684 FY35: $1,341,684 FY36: $1,341,684	Other Revenue (Installment Financing) $13,317,705
	Adopted $13,317,705	**Adopted $13,317,705**

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

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

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

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

County Building Construction Fund
Project Ordinance

Law Enforcement Facilities and Renovations

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

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

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

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

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

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

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

County Building Construction Fund
Project Ordinance

Park Facilities and Renovations

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

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

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

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

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

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

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

County Building Construction Fund
Project Ordinance

County Elevator Replacement

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

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

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

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

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

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

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

County Building Construction Fund
Project Ordinance

Greensboro Courthouse Renovations

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

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

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

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

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

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

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

County Building Construction Fund
Project Ordinance

County Facilities and Renovations

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

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

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

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

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

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

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

County Building Construction Fund
Project Ordinance

Women's and Children's Residential Recovery Facility

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

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

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

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

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

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

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

School Capital Outlay Fund
Project Ordinance

GTCC Aviation Campus Building 2

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

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

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

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

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

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

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

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

School Capital Outlay Fund
Project Ordinance

GTCC High Point Health Sciences Building

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

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

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

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

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

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

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

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

School Capital Outlay Fund
Project Ordinance

GTCC High Point Skills Trade Center

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

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

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

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

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

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

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

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

School Capital Outlay Fund
Project Ordinance

GTCC Center for Advanced Manufacturing Renovation

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

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

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

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

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

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

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

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

School Capital Outlay Fund
Project Ordinance

GTCC BioProcess Manufacturing Renovation

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

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

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

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

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

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

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

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

School Capital Outlay Fund
Project Ordinance

FY27 GTCC Capital Outlay

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

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

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

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

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

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

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

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

Grant Projects Fund
Project Ordinance

FY26-28 GCC FJC Enhanced Coordination Grant

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

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

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

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

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

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

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

Grant Projects Fund
Project Ordinance

FY27 DWI Taskforce Grant

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

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

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

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

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

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

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

Grant Projects Fund
Project Ordinance

FY27 GCC VAWA/FJC Grant

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

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

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

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

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

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

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

Grant Projects Fund
Project Ordinance

FY27/28 FJC GSO Navigator Grant

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

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

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

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

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

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

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