

**MINUTES OF BOARD OF COUNTY COMMISSIONERS
OF GUILFORD COUNTY
WORK SESSION**

Greensboro, North Carolina
January 15, 2026

The Board of County Commissioners met in a duly noticed Work Session at 3:30 p.m. in the Blue Room, Old County Courthouse, 301 W. Market Street, Greensboro, NC.

PRESENT: Chairman Melvin “Skip” Alston, presiding; Vice Chairwoman J. Carlvena Foster (via virtual communication); Commissioners Kay Cashion, Brandon Gray-Hill (via virtual communication), Carly Cooke (via virtual communication), Mary Beth Murphy (via virtual communication), Frankie T. Jones (via virtual communication), Jr., Pat Tillman (via virtual communication), and Alan Perdue.

ABSENT: None.

ALSO PRESENT: County Manager Victor Isler; Interim County Attorney Matt Mason; Clerk to Board Robin Keller; Chief Deputy Clerk to the Board Ariane Webb; Deputy Clerk to the Board T’ebony Rosa; Assistant County Manager Natalie Craver; Assistant County Manager Erris Dunston; Budget Director Toy Beeninga; Facilities Director Eric Hilton; members of staff, media, and the public. Virtual participation was made available to members of the public and media partners.

I. WELCOME AND CALL TO ORDER

Chairman Alston welcomed those present and called the meeting to order at 3:38 p.m. He recognized County Manager Victor Isler.

II. NEW BUSINESS

A. ESTABLISHING A CAPITAL IMPROVEMENT PLAN

Budget Director Beeninga introduced the agenda item. He noted next steps from the December 18, 2025 work session. He expressed appreciation to the collaborative effort from other county departments, and spoke to growth demands, to operationalizing the P&R Master Plan, and noted perspectives from a community lens. He noted the CPO facilities assessment and a 10-year phased approach, along with debt ratio impacts. He shared policy discussions.

Budget Director Beeninga noted the three-step CIP budgeting process over five to six years, and the design and bid processes. He highlighted the list of ~\$549M in total projects to include renovations and growth, along with a financing strategy and noted the appropriate bond allocations.

Commissioner Gray-Hill entered the meeting at 3:44 p.m.

Facilities Director Hilton noted that the standard scale and scope is repetitive to include upfits, furniture, carpet, elevators, water abatement, and ADA restroom design. He shared updates to the High Point County Jail (kitchen, elevators, HVAC), Independence Center (roof, elevator, HVAC, window seals, building renaming), Old Courthouse (HVAC, drainage system, waterproofing, Chamber AV modernization), Greensboro Courthouse (water intrusion, restroom upfit, HVAC, fire alarms, furniture, technology, roof, space utilization), High Point Courthouse (AV, furniture, ADA restrooms), Cooperative Extension (ADA renovations), and Parks Master Plan (expansion option).

Budget Director Beeninga noted the ~\$1M Pickleball Court resurfacing needs.

Facilities Director Hilton noted Juvenile Detention (roof), Animal Shelter (paint, floor coverings), Gibson Park (financing strategy for upfits), and the EMS Substations (co-location and brick-and-mortar).

County Manager Isler shared multiple plans regarding Gibson Park and construction estimates to coincide w Board preference.

Vice Chairwoman Foster and Commissioner Murphy entered the meeting at 3:57 p.m.

Facilities Director Hilton shared a conceptual illustration of the New Government Complex (new construction, approximate location, parking needs, and relocate county service delivery in a central campus). He displayed a process map regarding the consolidated services campus.

Facilities Director Hilton shared a conceptual illustration with a similar opportunity for the consolidated campus in High Point.

Facilities Director Hilton shared a conceptual illustration of the Health and Human Services consolidated campus in Greensboro. He noted parking challenges requiring a separate parking deck. He displayed a process map for the campus.

Facilities Director Hilton noted Pepperstone (expansion, centralizing EMS functions), and the EMS Concord Base (roof replacement).

Vice Chairwoman Foster questioned ownership of the Russell Street location. She spoke in support of the High Point consolidated campus due to the anticipated ease of community access.

Facilities Director Hilton confirmed county ownership since 2009.

Budget Director Beeninga noted the library facilities negotiated with the City of Greensboro (roof, carpet).

Budget Director Beeninga highlighted CIP implementation phases from renovations, new projects, and design contracts.

Budget Director Beeninga spoke to a financing strategy to include limited obligation bonds (LOB) and 2/3rd bonds, construction bid incremental package protocols, timing of debt issuances, cash flows, and operational impacts. He suggested an additional \$12 M for FY27.

Commissioner Murphy questioned cost modeling over 10 years.

Budget Director Beeninga confirmed \$550M over 10 years, with additional interest.

Commissioner Murphy clarified annual increases.

Budget Director Beeninga confirmed percentage increases until the debt is paid.

Budget Director Beeninga continued the presentation by reviewing the GCS spend rate. He shared working with the Joint Capital Facilities Committee and a ~\$50M package, along with budget amendments to push back the last tranche to FY28. He noted the seven-year window with the Local Government Commission (LGC) with an opportunity to request a three-year extension to FY31-32.

County Manager Isler shared honoring GCS initiatives and addressing county needs. He spoke to a cadence of debt issuance to assist both entities with priorities.

Chairman Alston noted the \$2B bonds and greater monetary needs to consider.

County Manager Isler confirmed the forecast timeline with the GCS debt plan and how to address the schools that were not included on the list.

Commissioner Cooke questioned additional capacity in the debt service model and any strategy adjustments.

Budget Director Beeninga confirmed an upcoming Budget Retreat discussion.

Commissioner Jones suggested that the underlying assumptions to be addressed regarding the interest rate to issue bonds, conducting a stress test with elevated interest rates, and ensuring GCS evaluation of ~\$500M with inflation in 2030.

Budget Director Beeninga spoke to a \$46M to dial down to \$25M in a planned funding approach in the revised schedule.

Budget Director Beeninga continued the presentation by highlighting three current county policies to include (1) debt per capita, (2) debt to assessed value, and (3) debt service to general fund expenditures. He noted that these are local policies that are more restrictive than state versions. He introduced additional CIP with GTCC Aviation Phase 1, requiring 2/3rd bond issuance and other facilities. He layered the various debt capacities in the diagram.

Budget Director Beeninga explained a variety of options to dial County policy to include (A) Lease for Probation and Parole with a focus on deferred capital, (B) Remove the centralized HHS campus approach from the CIP, (C) Phase the project plan over fifteen years, (D) Reduce

the future GCS allocation from \$500M to \$300M every three years, and (E) Revisit the county's debt policies in alignment with peer jurisdictions to reflect the known reality of current facility conditions for the County and GCS.

Commissioner Mary Beth Murphy questioned Option C and the reduction amount.

Budget Director Beeninga confirmed providing that info.

Commissioner Mary Beth Murphy questioned Option D and the pay-as-you-go option with GCS and bond cadence to strike a balance.

Budget Director Beeninga confirmed setting Board priorities and pay-go capacity per the FY27 budget.

County Manager Isler confirmed GCS prefers a regular bond cadence and firming up pay-go projections with 20+ schools (new builds and remodeling) to align with productive impact. He explained the need for stability in bond capacity and providing those numbers.

Chairman Alston expressed concern regarding revaluations.

County Manager Isler highlighted the deferred maintenance schedule from the Facilities Department and the expansion due to operational growth.

Chairman Alston questioned space needs regarding the vacant schools and the county's right of first refusal. He spoke to building renovations in lieu of a market sale.

B. UPDATE OF ARTICLE 46 SALES TAX LOCAL BILL (HB 305)

Budget Director Beeninga introduced the agenda item and highlighted updates on NC General Assembly (NCGA) feedback from December 4th.

Budget Director Beeninga spoke to fixed percentages for ballot language, Fire/Rescue Council, GTCC, and GCS. He shared the municipal calculations, new definitions, and the elimination of set-asides. He described ad valorem taxes, per capita, and allocated shares. He explained the formula for a fixed 4% on the ballot to derive ~\$1.1M in sales tax.

Budget Director Beeninga noted a comparison of totals within three different options to include (1) maintain percentage, (2) maintain consistent funding, and (3) maintain original intent.

Budget Director Beeninga explained different ballot language options and feedback from the NC General Assembly.

Commissioner Cashion questioned which option best aligns with the NCGA.

Budget Director Beeninga confirmed Board feedback, with the current language preference.

Commissioner Perdue spoke to using simple language without percentages and supported Option 3.

Commissioner Jones voiced support for Option 1 due to previous unsuccessful attempts to pass this referendum item on the ballot. He noted being transparent to decrease public confusion and have specificity regarding funding.

Commissioner Perdue noted adding the term 'for' before Fire in Option 1.

Commissioner Murphy echoed transparency and clarity with voters and voiced support for Option 3.

Commissioner Cashion spoke to the unintended consequences of specificity. She voiced support for Option 1.

Commissioner Cooke urged a community education campaign regarding fund disbursement.

Chairman Alston voiced support for Option 1 for the ballot, but voiced concern regarding community responses.

Commissioner Jones spoke to the context regarding past elections for sole GCS funding. He noted the additional entities being supported to include fire employees and those affiliated with community colleges.

Vice Chairwoman Foster voiced support for Option 1 for percentile inclusion for each entity.

Commissioner Cooke requested incorporating language regarding 'qualifying municipalities'

County Manager Isler confirmed ongoing legislative staff discussions.

Commissioner Perdue urged not attempting to future proof the ballot language

Interim County Attorney Mason cautioned legislative language terms per sales tax cycles from 'allowable expenses' to 'public purpose'.

There was Board consensus for Option 1 with a discussion regarding terminology.

Commissioner Tillman entered the meeting at 5:27 p.m.

There was consensus on the highest possible percentage for the GCS, which was Option 3 (Maintain Initial Intent).

Commissioner Perdue cautioned against losing voter support regarding modifying the bond percentages.

Commissioner Murphy highlighted revenue growth and entity benefits.

Commissioner Tillman spoke to the original intent of the ballot language w legal mandates

Moved by Commissioner Mary Beth Murphy, seconded by Vice Chairwoman J. Carlvena Foster, to authorize staff to present Board recommended changes to HB305/SL2025-87 based on selected Ballot Language Option 1 (Fixed Percentages) and recommended adjustments, as amended, and including, but not limited to, percentage totals presented in

Option 3, along with changing ‘allowable expenses’ to ‘public purpose’, and adding ‘for’ before Fire in the text.

Clerk to the Board Robin Keller clarified the amended motion language.

County Manager Isler confirmed.

VOTE: Motion carried 8 - 1

AYES: Melvin "Skip" Alston, J. Carlvena Foster, Pat Tillman, Frankie T. Jones, Jr., Kay Cashion, Carly Cooke, Mary Beth Murphy, Brandon Gray-Hill

NOES: Commissioner Alan Perdue

III. OTHER BUSINESS

There was no other business on this agenda.

IV. ADJOURN

There being no further business, the work session adjourned at 5:34 p.m. by unanimous consent.

Melvin "Skip" Alston
Chairman

Robin Keller
Clerk