

MEMO



TO: Whitney Oakley, Ed.D., Superintendent

FROM: Tyler Beck, Chief Financial Officer

DATE: June 2, 2025

RE: Proposed County Manager's Budget Impact on GCS

Context

The Guilford County Government (*County*), through the County Manager, presented the proposed Fiscal Year 2025–2026 budget to the Board of County Commissioners on May 15, 2025. This analysis has been prepared to provide additional insights into key details and important information pertaining to Guilford County Schools (GCS). The document is organized into two main sections: Funding Guilford County Schools Receives and Funding Not Received by GCS.

Source Documents

The following source documents provide additional context and support for the information presented in this analysis. They include official materials from the County related to the Fiscal Year 2025-2026 budget:

- [FY 2026 County Manager's Recommended Budget Presentation](#)
- [FY2026 Guilford County Government Proposed Budget Book](#)

Timeline

| | |
|-------------|--|
| May 15 | County Manager's Recommended Budget |
| June 5 | Board of County Commissioners Public Hearing on Recommended Budget |
| June 10/ 12 | Board of County Commissioners Work Session (Tentative) |
| June 18 | Anticipated Board of County Commissioners Budget Adoption |

Operating Funding GCS Receives

The proposed County Manager's budget increases the current year, 2024-2025 Local Operating fund allocation by \$ 2,479,927—a 1% increase. Guilford County Schools requested \$10,529,434 in funding to address the legally required and sustaining operations. The County Manager's proposed budget would result in only the growth in charter school enrollment being partially funded and would create a budget shortfall as outlined in the table below

| | |
|---|----------------|
| Legally Required & Sustaining Operations | \$ 10,529,434 |
| County Manager's Proposed Budget Allocation | (\$ 2,479,927) |
| Budget Shortfall | \$ 8,049,507 |

Additional items requested by the Board of Education **not included** in the County Manager's proposed budget are included in the following table:

| | |
|---|----------------------|
| Teacher Supplements | \$ 10,000,000 |
| Classified Staff Salary Plan | \$ 15,201,803 |
| Scanners & Emergency Radios | \$ 2,104,854 |
| Cameras | \$ 697,365 |
| Bi-Directional Amplification (BDA) System | \$ 254,065 |
| Total | \$ 28,358,087 |

Capital Funding GCS Receives

The two *Capital* line items are designated for building maintenance and replacement. For the second consecutive year, the entire \$ 50 million in capital funding provided is through bond funding, which is restricted to capital replacement projects.

GCS requested a total of \$ 10,818,944 in *non-bond* capital funding for FY 2026. The absence of the requested funding creates a budget shortfall of **\$10,818,944**, because bond funds cannot be used for general school or district building repairs, or replacement of equipment, vehicles or buses, these needs will remain unmet under the current proposal.

The following table summarizes the type and amount of County funding allocated to GCS for FY 2025 and the proposed funding for FY 2026, along with the year-over-year change analysis.

| Type of County Funding | FY 2025 Adopted | FY 2026 Proposed | \$ Change | Fund Summary |
|------------------------|-----------------|------------------|-------------------------|----------------|
| Operating Expenses | \$ 270,226,073 | \$ 272,706,000 | \$ 2,479,927 | Fund 2 (Local) |
| Capital (Bond) | \$ 10,000,000 | \$ 50,000,000 | \$ 40,000,000 | Fund 4 (Local) |
| Capital (Non-Bond) | \$ 0 | \$ 0 | \$ 0 (no change) | Fund 4 (Local) |

County Workforce Investment

While the County Manager's proposed FY 2026 budget includes no funding for Guilford County Schools' request of \$ 25.3 million for competitive compensation, it does prioritize investment in the County's own workforce. The County Manager has recommended \$ 4.7 million in funding for internal personnel initiatives, including:

- \$ 2.7 million for performance-based merit increases
- \$ 2.0 million for compensation maintenance

In addition, the budget supports a net staffing increase of 92 positions across multiple departments, including Emergency Services, Social Services, and Security. The County's budget book highlights the success of its Facilities Department staffing efforts, attributing improvements directly to prior compensation plan adjustments. Guilford County Schools' compensation requests were not funded at all in the proposed FY 2026 budget. Without an increase in the County Manager's proposed budget, GCS may be forced to reduce our workforce, while the county is increasing its workforce.

These investments illustrate a clear recognition by County leadership that competitive pay is essential to recruitment and retention, a principle GCS fully supports and seeks to apply to its own workforce. However, the exclusion of funding for GCS compensation proposals presents a significant equity and operational concern, particularly as the district strives to staff schools with effective educators and maintain essential support services.

The following table underscores that the County is investing in its own compensation strategy but has not extended similar support to GCS, despite similar staffing and pay challenges.

| County Government (Included in County Manager's Budget) | GCS (Not Funded) |
|--|---|
| Performance-Based Merit Increases - \$ 2.7 million | Local Teacher Supplement Request - \$ 10 million |
| Compensation Maintenance - \$ 2 million | Classified Staff Compensation (Phase II) - \$ 15.3 million |
| Total County Workforce Investment: \$ 4.7 million | Total GCS Compensation Investment - \$ 0, resulting in a \$ 25.3 million shortfall |
| Net New County Staff Positions: +92 | GCS departments with a proposed staffing increase (0); between the 2023-2024 and the 2024-2025 school years, GCS experienced a reduction of 36 core teaching positions; and the district may still have to reduce the workforce |
| Emergency Services (24) | No funding for emergency radios and Bi-Directional Amplification (BDA) System that enables first responders to safely respond to emergencies without losing critical communication capabilities |
| Other Departments with a proposed staffing increase including Animal Services (8), HHS Admin (6), and Parks & Recreation (1) | GCS continues to face staffing challenges due to non-competitive pay (technology, HVAC, plumbers, psychologist, speech and physical therapists) |
| County Facilities Department cited as a success due to compensation adjustments | GCS continues to experience staffing strain due to a lack of compensation support, illustrated by 38 vacancies in our Maintenance department, which includes critical trades such as HVAC and plumbing |


Funding Not Received by GCS

To maintain fiscal responsibility, Guilford County must ensure that all *Debt Issued* has a repayment schedule that will preserve long-term solvency. This funding is not directly received by GCS but is appropriated to a fund for future debt repayment related to School and County services offered—such as parks, the Courthouse, Guilford Technical Community College, and radios, etc. Based on the projected repayment schedule provided in the County Manager's budget documents, the appropriated funds for projected County debt now reflect an \$ 86,611,572 surplus.


Several factors contributed to this significant improvement:

- Issuance of bond debt was pushed out based on delays in the County authorizing school bond ordinances;
- The spending of available bond funds did not occur as timely as projected;
- Interest rate on issuance of debt were lower than projected; and
- Interest rates remain high to allow for a higher rate of interest income.

Currently, the County has taken this surplus into account in the proposed County Managers budget by not transferring \$ 34.4 million into the funds held for repayment.



Based on this analysis of the County’s debt repayment model, potential options exist to facilitate additional appropriations to the school district. The *Honor School Capital Fund* was created with the purpose of repaying the \$ 2 billion bond. However, the revenue generated has outpaced the current debt service needs—coupled with a potential increase in revenue from the upcoming property revaluation next year—would allow a *bridge* with a potential repayment option based on increased revenues generated from a revaluation.

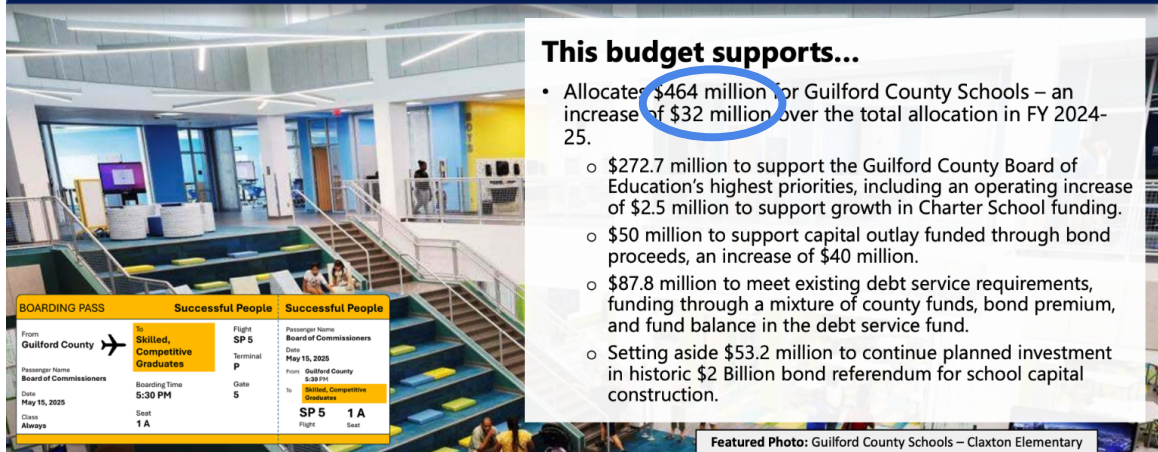


Appendix: Budget Documents

Appendix A — Guilford County Government Goal 5 (FY 2026 County Manager's Recommended Budget, p. 16)

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

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This budget supports...

- Allocated **\$464 million** for Guilford County Schools – an increase of **\$32 million** over the total allocation in FY 2024-25.
 - \$272.7 million to support the Guilford County Board of Education's highest priorities, including an operating increase of \$2.5 million to support growth in Charter School funding.
 - \$50 million to support capital outlay funded through bond proceeds, an increase of \$40 million.
 - \$87.8 million to meet existing debt service requirements, funding through a mixture of county funds, bond premium, and fund balance in the debt service fund.
 - Setting aside \$53.2 million to continue planned investment in historic \$2 Billion bond referendum for school capital construction.

BOARDING PASS **Successful People** **Successful People**

From: Guilford County To: Skilled, Competitive Graduates

Passenger Name: Board of Commissioners Flight: SP 5 Date: May 15, 2025

Boarding Time: 5:30 PM Terminal: P Gate: S

Class: Always Seat: 1A From: Guilford County To: Skilled, Competitive Graduates

SP 5 1A

Flight Seat

Featured Photo: Guilford County Schools – Claxton Elementary

Guilford County Government



Appendix B — FY2026 Education Budget Summary (Guilford County Government Proposed Budget Book, p. 273)

Education Summary

Budget Summary

| | FY2025 Adopted | FY2026 Recommended | vs. FY2025 Adopt (\$) | vs. FY2025 Adopt (%) |
|--|----------------------|-----------------------|--------------------------|-------------------------|
| Guilford County Schools (GCS) including Allocations for Charter Schools | | | | |
| Operating Expenses | \$270,226,073 | \$272,706,000 | \$2,479,927 | 1% |
| Capital Maintenance | 10,000,000 | 50,000,000 | 40,000,000 | 400% |
| Debt Model | 99,283,288 | 87,858,186 | (11,425,102) | (12%) |
| Future School Capital | 52,130,000 | 53,173,000 | 1,043,000 | 2% |
| Total Expense | \$431,639,361 | \$463,737,186 | \$32,097,825 | 7% |
| Guilford Technical Community College (GTCC) | | | | |
| Operating Expenses | \$19,028,000 | \$19,428,000 | 400,000 | 2% |
| Capital Maintenance | - | 1,550,000 | 1,550,000 | 100% |
| Debt Model | 10,235,015 | 10,402,603 | 167,588 | 2% |
| Total Expense | \$29,263,015 | \$31,380,603 | \$2,117,588 | 7% |
| REVENUE | | | | |
| Federal & State Funds - Lottery Funds | \$4,750,000 | \$4,750,000 | - | 0% |
| Investment Earnings | 4,000,000 | 4,000,000 | - | 0% |
| Bond Proceeds | 10,000,000 | 50,000,000 | 40,000,000 | 400% |
| American Rec/Reinvest Act (GCS & GTCC) | 1,923,561 | 1,842,030 | (81,531) | (4%) |
| Fund Balance (Bond Premium) | 24,334,742 | 33,980,345 | 9,645,603 | 40% |
| Fund Balance | - | 11,266,614 | 11,266,614 | 100% |
| Transfer from County Building Construction Fund | - | 1,550,000 | 1,550,000 | 100% |
| Total Revenues | \$45,008,303 | \$107,388,989 | \$62,380,686 | 139% |
| Total Investment | \$460,902,376 | \$495,117,789 | \$34,215,413 | 7% |
| County Funds | \$415,894,073 | \$387,728,800 | (\$28,165,273) | -7% |

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

Note: This slide includes a detailed breakdown of the appropriated funding proposed to be provided to Guilford County Schools.

Revenue appropriated for School Funding:

Lottery Funding - \$4.75M

Investment Earnings - \$4M

Interest on Honor School Capital Fund Balance (Bond Premium) - \$33.9M

Available Debt Surplus FY2025 versus FY2026

Appendix C — FY2025 Debt Repayment (Guilford County Government Proposed Budget Book, p. 242)

Debt Repayment

Fiscal Year 2024 – 2025 Schedule

| Total Requirements | | | | Total Revenues Available | | | | | | | | Cumulative Surplus/ (Deficit) |
|---|---------------|---------------|--------------------|--------------------------|---------------------|----------------------|----------------|-------------------|----------------------|---------------|---------------|-------------------------------|
| Fiscal Year | Current Debt | Proposed Debt | Total Debt Service | Property Tax | Investment Earnings | Restricted Sales Tax | Lottery & ARRA | Est. Bond Premium | Honor School Capital | Total | | |
| 2022-23 | \$73,884,234 | \$0 | \$73,884,234 | \$38,078,223 | \$0 | \$27,700,000 | \$6,504,430 | \$4,258,758 | \$50,000,000 | \$126,541,411 | \$52,657,177 | \$52,657,177 |
| 2023-24 | 73,324,974 | 0 | 73,324,974 | 38,920,000 | 0 | 29,000,000 | 6,496,474 | 4,717,394 | 51,100,000 | 130,233,868 | 109,566,072 | 167,186,722 |
| Figures above are shown for reference and not in totals | | | | | | | | | | | | |
| 2024-25 | 79,542,637 | 14,250,000 | 93,792,637 | 32,920,000 | 4,000,000 | 31,580,000 | 6,448,546 | 24,334,742 | 52,130,000 | 151,413,288 | 167,186,722 | 243,572,792 |
| 2025-26 | 62,377,841 | 28,500,000 | 90,877,841 | 38,480,083 | 0 | 32,211,600 | 6,399,627 | 37,000,000 | 53,172,600 | 167,263,911 | 243,572,792 | 289,203,632 |
| 2026-27 | 70,586,293 | 28,500,000 | 99,086,293 | 39,249,685 | 0 | 32,855,832 | 6,349,620 | 12,025,944 | 54,236,052 | 144,717,133 | 289,203,632 | 309,633,212 |
| 2027-28 | 55,362,096 | 87,625,000 | 142,987,096 | 40,034,679 | 0 | 33,512,949 | 6,298,276 | 28,250,000 | 55,320,773 | 163,416,676 | 309,633,212 | 309,465,930 |
| 2028-29 | 51,817,079 | 86,041,667 | 137,858,745 | 40,855,372 | 0 | 34,183,208 | 6,245,694 | 0 | 56,427,189 | 137,691,463 | 309,465,930 | 169,428,323 |
| 2029-30 | 44,230,704 | 144,097,222 | 188,327,926 | 41,652,080 | 0 | 34,866,872 | 6,192,123 | 28,250,000 | 57,555,732 | 168,516,806 | 289,654,810 | 119,940,773 |
| 2030-31 | 42,634,938 | 140,944,444 | 183,579,383 | 42,485,121 | 0 | 35,564,209 | 6,138,056 | 0 | 58,706,847 | 142,894,233 | 248,969,661 | 79,120,916 |
| 2031-32 | 55,963,106 | 160,180,556 | 225,143,661 | 43,334,824 | 0 | 36,275,493 | 6,111,023 | 0 | 59,880,984 | 145,602,324 | 169,428,323 | 46,809,759 |
| 2032-33 | 32,060,344 | 164,458,333 | 196,518,677 | 44,201,520 | 0 | 37,001,003 | 4,750,000 | 0 | 61,078,604 | 147,031,127 | 119,940,773 | 23,080,869 |
| 2033-34 | 30,960,495 | 159,736,111 | 190,696,606 | 45,085,551 | 0 | 37,741,023 | 4,750,000 | 0 | 62,300,176 | 149,876,750 | 79,120,916 | 16,786,978 |
| 2034-35 | 30,076,552 | 155,013,889 | 185,090,441 | 45,970,262 | 0 | 38,495,844 | 4,750,000 | 0 | 63,546,179 | 152,779,285 | 46,809,759 | 7,988,319 |
| 2035-36 | 29,177,094 | 150,291,667 | 179,468,761 | 46,907,007 | 0 | 39,265,761 | 4,750,000 | 0 | 64,817,103 | 155,739,870 | 7,988,319 | 8,106,032 |
| 2036-37 | 28,282,773 | 145,569,444 | 173,852,218 | 47,845,147 | 0 | 40,051,076 | 4,750,000 | 0 | 66,113,445 | 158,759,667 | 8,106,032 | 34,648,992 |
| 2037-38 | 20,874,905 | 140,847,222 | 161,722,127 | 48,802,050 | 0 | 40,852,097 | 4,750,000 | 0 | 67,435,714 | 161,839,861 | 34,648,992 | 61,092,453 |
| 2038-39 | 20,175,713 | 136,125,000 | 156,300,713 | 49,778,091 | 0 | 41,669,139 | 4,750,000 | 0 | 68,784,428 | 164,981,658 | 61,092,453 | 146,336,526 |
| 2039-40 | 18,921,500 | 131,402,778 | 150,324,278 | 50,773,653 | 0 | 42,502,522 | 4,750,000 | 0 | 70,160,116 | 168,186,291 | 146,336,526 | 96,182,738 |
| 2040-41 | 18,331,000 | 126,680,556 | 145,011,556 | 51,789,126 | 0 | 43,352,573 | 4,750,000 | 0 | 71,563,319 | 171,455,017 | 96,182,738 | 16,786,978 |
| 2041-42 | 17,740,444 | 121,958,333 | 139,698,777 | 52,824,908 | 0 | 44,219,624 | 4,750,000 | 0 | 72,994,585 | 174,789,118 | 16,786,978 | 34,648,992 |
| 2042-43 | 10,800,000 | 117,236,111 | 128,036,111 | 53,881,407 | 0 | 45,104,016 | 4,750,000 | 0 | 74,454,477 | 178,189,900 | 34,648,992 | 61,092,453 |
| 2043-44 | 10,400,000 | 112,513,889 | 122,913,889 | 54,959,035 | 0 | 46,006,097 | 4,750,000 | 0 | 75,943,566 | 181,658,698 | 61,092,453 | 96,182,738 |
| 2044-45 | 0 | 107,791,667 | 107,791,667 | 56,058,215 | 0 | 46,926,219 | 4,750,000 | 0 | 77,462,438 | 185,196,872 | 96,182,738 | 146,336,526 |
| 2045-46 | 0 | 72,584,444 | 72,584,444 | 57,179,380 | 0 | 47,864,743 | 4,750,000 | 0 | 79,011,687 | 188,805,809 | 146,336,526 | 205,081,335 |
| 2046-47 | 0 | 69,055,556 | 69,055,556 | 58,322,967 | 0 | 48,822,038 | 4,750,000 | 0 | 80,591,920 | 192,486,925 | 205,081,335 | 282,486,541 |
| 2047-48 | 0 | 34,527,778 | 34,527,778 | 59,489,427 | 0 | 49,798,479 | 4,750,000 | 0 | 82,203,759 | 196,241,664 | 282,486,541 | 399,097,905 |
| 2048-49 | 0 | 32,958,333 | 32,958,333 | 60,679,215 | 0 | 50,734,448 | 4,750,000 | 0 | 83,847,834 | 200,071,497 | 399,097,905 | 522,529,275 |
| 2049-50 | 0 | 0 | 0 | 61,892,799 | 0 | 51,810,337 | 4,750,000 | 0 | 85,524,790 | 203,977,927 | 522,529,275 | 684,243,162 |
| Total | \$730,315,590 | 2,477,500,000 | 3,207,815,590 | 1,265,448,603 | 4,000,000 | 1,063,327,203 | 1,755,264,315 | 129,600,686 | 1,755,264,315 | 4,353,583,771 | 1,055,334,253 | 1,055,334,253 |

The County is utilizing investment earnings as a one-time strategy due to limited revenue growth in the General Fund. This will create the need to adjust funding from the General Fund in Fiscal Year 2025-26, which is reflected in the Property Tax column.

Adjusting Restricted Sales Tax by + \$2m based on changes resulting from recording sales tax directly in Debt Services Fund. This allows the General Fund transfer to be reduced by \$2 million to support Education Operating

| Cumulative Surplus/ (Deficit) |
|-------------------------------|
| \$52,657,177 |
| 109,566,072 |
| 167,186,722 |
| 243,572,792 |
| 289,203,632 |
| 309,633,212 |
| 309,465,930 |
| 289,654,810 |
| 248,969,661 |
| 169,428,323 |
| 119,940,773 |
| 79,120,916 |
| 46,809,759 |
| 23,080,869 |
| 7,988,319 |
| 8,106,032 |
| 16,786,978 |
| 34,648,992 |
| 61,092,453 |
| 96,182,738 |
| 146,336,526 |
| 205,081,335 |
| 282,486,541 |
| 399,097,905 |
| 522,529,275 |
| 684,243,162 |
| 851,356,326 |
| 1,055,334,253 |

FY2025 and FY2026 illustrate a *Net Increase* of **\$85.8M** from the lowest debt repayment requirement, resulting in a higher surplus of available funding over the projected debt repayment schedule.

Several factors contributed to this significant improvement:

Delayed timeline for authorization of bond funding;

Spending of bond funding not at the expected rate; and

Bond issuance schedule delayed based on funding need

Appendix D — FY2026 Debt Repayment (Guilford County Government Proposed Budget Book, p. 414)

Debt Repayment

This schedule utilizes \$34.4 million in General Fund transfer to the debt service fund to use a recurring revenue source to develop a structurally balanced budget in the general fund to restore the utilization of fund balance in prior years. This aligns with the bond model principles to limit change in property tax rate to provide predictability and stability for our residents and businesses. The future modeled transfer will need to be restored to continue moving forward with the current plan to issue the remaining \$1.17 billion.

| Total Requirements | | | | | Total Revenues Available | | | | | | | Cumulative Surplus/ (Deficit) |
|---|-----------------|-----------------|--------------------|-----------------|--------------------------|----------------------|----------------|-------------------|----------------------|-----------------|-----------------|-------------------------------------|
| Fiscal Year | Current Debt | Proposed Debt | Total Debt Service | Property Tax | Investment Earnings | Restricted Sales Tax | Lottery & ARRA | Est. Bond Premium | Honor School Capital | Total | | |
| 2022-23 | \$73,884,234 | \$0 | \$73,884,234 | \$38,078,223 | \$0 | \$27,700,000 | \$6,504,430 | \$4,258,758 | \$50,000,000 | \$126,541,411 | \$52,657,177 | |
| 2023-24 | 73,324,974 | 0 | 73,324,974 | 38,920,000 | 0 | 29,000,000 | 6,496,474 | 4,717,394 | 51,100,000 | 130,233,868 | 109,566,072 | |
| 2024-25 | 79,542,637 | 14,250,000 | 93,792,637 | 32,920,000 | 4,000,000 | 31,580,000 | 6,448,546 | 24,334,742 | 52,130,000 | 151,413,288 | 167,186,722 | |
| Figures above are shown for reference and not in totals | | | | | | | | | | | | |
| 2025-26 | 87,658,186 | - | 87,658,186 | - | - | 4,000,000 | 32,211,600 | 6,399,627 | 33,980,345 | 53,173,000 | 129,764,172 | 209,092,709 |
| 2026-27 | 96,869,743 | - | 96,869,743 | 39,249,685 | - | - | 32,855,832 | 6,349,620 | 24,847,054 | 54,236,052 | 157,538,241 | 269,761,209 |
| 2027-28 | 113,315,546 | 14,125,000 | 127,440,546 | 40,034,679 | - | - | 33,512,949 | 6,298,276 | 14,125,000 | 55,320,773 | 149,291,676 | 291,612,339 |
| 2028-29 | 108,187,029 | 28,250,000 | 136,437,029 | 40,855,372 | - | - | 34,183,208 | 6,245,694 | 14,125,000 | 56,427,189 | 151,816,462 | 306,917,971 |
| 2029-30 | 99,017,154 | 28,250,000 | 127,267,154 | 41,652,079 | - | - | 34,866,872 | 6,192,123 | 0 | 57,555,732 | 140,266,806 | 260,678,648 |
| 2030-31 | 95,873,888 | 87,104,167 | 182,978,055 | 42,485,121 | - | - | 35,564,209 | 6,138,056 | 28,250,000 | 58,706,847 | 171,144,233 | 308,193,603 |
| 2031-32 | 107,582,556 | 85,534,722 | 193,117,278 | 43,334,823 | - | - | 36,275,493 | 6,111,023 | 0 | 59,880,984 | 145,602,323 | 260,678,648 |
| 2032-33 | 82,096,204 | 115,354,167 | 197,450,371 | 44,201,520 | - | - | 37,001,003 | 4,750,000 | 0 | 61,078,604 | 147,031,127 | 210,259,314 |
| 2033-34 | 79,407,945 | 112,215,278 | 191,623,223 | 45,085,550 | - | - | 37,741,023 | 4,750,000 | 0 | 62,300,176 | 149,876,749 | 168,512,840 |
| 2034-35 | 76,940,752 | 109,076,389 | 186,017,141 | 45,987,261 | - | - | 38,495,844 | 4,750,000 | 0 | 63,546,179 | 152,779,284 | 135,274,983 |
| 2035-36 | 74,458,044 | 105,917,500 | 180,375,544 | 46,907,006 | - | - | 39,265,761 | 4,750,000 | 0 | 64,817,103 | 155,739,870 | 168,512,840 |
| 2036-37 | 71,980,473 | 102,798,611 | 174,779,084 | 47,845,147 | - | - | 40,051,076 | 4,750,000 | 0 | 66,113,445 | 158,759,667 | 93,790,654 |
| 2037-38 | 62,989,375 | 99,659,722 | 162,649,097 | 48,802,050 | - | - | 40,852,097 | 4,750,000 | 0 | 67,435,714 | 161,839,861 | 101,544,566 |
| 2038-39 | 60,706,913 | 96,520,833 | 157,227,746 | 49,778,091 | - | - | 41,669,139 | 4,750,000 | 0 | 68,784,428 | 164,981,658 | 118,479,463 |
| 2039-40 | 57,869,450 | 93,381,944 | 151,251,394 | 50,773,652 | - | - | 42,502,522 | 4,750,000 | 0 | 70,160,116 | 168,186,291 | 118,479,463 |
| 2040-41 | 55,695,700 | 90,241,056 | 145,936,756 | 51,789,126 | - | - | 43,352,573 | 4,750,000 | 0 | 71,563,319 | 171,455,017 | 143,995,724 |
| 2041-42 | 54,155,250 | 87,104,167 | 141,259,417 | 52,824,908 | - | - | 44,219,624 | 4,750,000 | 0 | 72,994,585 | 174,789,118 | 177,525,424 |
| 2042-43 | 46,364,800 | 83,965,278 | 130,330,078 | 53,881,406 | - | - | 45,104,016 | 4,750,000 | 0 | 74,454,477 | 178,189,899 | 225,485,246 |
| 2043-44 | 44,598,200 | 80,836,389 | 125,434,589 | 54,959,034 | - | - | 46,006,097 | 4,750,000 | 0 | 75,943,566 | 181,658,697 | 281,719,355 |
| 2044-45 | 32,931,600 | 77,687,500 | 110,619,100 | 56,058,215 | - | - | 46,926,219 | 4,750,000 | 0 | 77,462,438 | 185,196,872 | 356,297,126 |
| 2045-46 | - | 74,548,611 | 74,548,611 | 57,179,379 | - | - | 47,864,743 | 4,750,000 | 0 | 79,011,687 | 188,805,809 | 470,554,324 |
| 2046-47 | - | 71,409,722 | 71,409,722 | 58,322,967 | - | - | 48,822,038 | 4,750,000 | 0 | 80,591,920 | 192,486,925 | 591,631,526 |
| 2047-48 | - | 68,776,813 | 68,776,813 | 59,489,426 | - | - | 49,798,479 | 4,750,000 | 0 | 82,203,759 | 196,241,663 | 719,602,356 |
| 2048-49 | - | 34,527,778 | 34,527,778 | 60,679,215 | - | - | 50,784,448 | 4,750,000 | 0 | 83,847,834 | 200,071,497 | 885,146,075 |
| 2049-50 | - | 32,958,333 | 32,958,333 | 61,892,799 | - | - | 51,510,337 | 4,750,000 | 0 | 85,324,790 | 203,977,927 | 1,056,165,656 |
| 2050-51 | - | - | 63,130,655 | - | - | - | 52,846,544 | 4,750,000 | 0 | 87,235,286 | 207,962,485 | 1,264,181,181 |
| 2051-52 | - | - | - | - | - | - | 54,893,475 | 4,750,000 | 0 | 89,418,225 | 212,828,758 | 1,487,000,000 |
| Total | \$1,508,762,897 | \$1,779,750,500 | \$3,288,512,897 | \$1,321,572,424 | \$4,000,000 | \$1,388,492,222 | \$138,734,418 | \$115,327,399 | \$1,879,349,395 | \$4,597,841,963 | \$1,604,607,800 | |

Supplemental Documents

1. Guilford County Government Personnel Increases FY2025 versus FY2026

General Fund Summary

Positions Added in the FY2025 Budget

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

General Fund Changes in FY2026 Budget

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

| Department | Position Name | # FTEs |
|--|---|--------|
| Emergency Services | EMS Captain | 2 |
| | EMS Field Trainer | 2 |
| | EMT - Paramedic | 10 |
| | EMT - Basic | 10 |
| HHS Social Services | Eligibility Caseworker (Food and Nutrition Services) | 8 |
| | Social Worker-Protective Services (Assessments and Foster Care) | 26 |
| | Eligibility Caseworker (Daycare Services) | 3 |
| HHS Public Health | Social Worker III | 1 |
| | Certified Medical Coder | 1 |
| | Community Health Educator I | 1 |
| | Advanced Practice Provider | 1 |
| | Nutritionist II | (1) |
| | Nurse Specialist II | (1) |
| | PH Investigator | (1) |
| | Community Health Education | (1) |
| HHS Administration | WIC Positions | (5) |
| | Continuum of Care Specialist/To be Defined by CoC | 3 |
| Animal Services | Continuum of Care Specialist (from Community Development Fund) | 3 |
| | Animal Services Receptionists/Assistants | 2 |
| | Cleaning Tech | 3 |
| | Foster Rescue Coordinator | 1 |
| Parks and Recreation | Animal Control Specialist | 2 |
| | Administrative Assistant | 1 |
| Security | Security Supervisor | 1 |
| | Security Officers | 24 |
| FY2026 Staffing Adjustments – General Fund | | 96 |
| Community Development Fund | Moving 3 CoC positions to the General Fund | (3) |
| Grant Fund | Grant Funded Position Expiring (Public Health) | (1) |
| FY2026 Staffing Adjustments – Other Funds | | 92 |

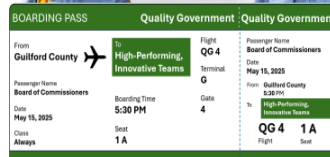
2. Compensation

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

26

This budget supports...

- Protect service performance & operational resiliency improvements made possible by our compensation plan through a performance-based merit (\$2.7 million/\$2.4 million net county) & compensation maintenance (\$2.0 million/\$1.8 million net county).
- State mandated retirement increases
- Honor Board direction by adding \$1.0 million in recurring revenue to support retiree health insurance.



Compensation:

FY26 Budget includes:

- \$ 2.7M merit/ performance increase; and
- \$ 2M market rate salary adjustment

Total \$ 4.7M for compensation

Guilford County Government



3. Facilities

Facilities

Strategic Plan Alignment

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

Key Metrics

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

Highlights of Recent Successes

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

Compensation:

Increased compensation to Facilities Department has resulted in *near full staffing*.

Appendix E - 10 Year Projection of General Fund (FY2026-FY2036)

Quillard County
General Fund 10-Year Projection

| | FY2024 Actual | FY2025 Adopted | FY2026 Recommended | FY2027 Projected | FY2028 Projected | FY2029 Projected | FY2030 Projected | FY2031 Projected | FY2032 Projected | FY2033 Projected | FY2034 Projected | FY2035 Projected | FY2036 Projected |
|---|----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| EXPENSE | | | | | | | | | | | | | |
| General County Services | | | | | | | | | | | | | |
| Personnel | 279,487,535 | 291,052,295 | 310,858,000 | 323,292,320 | 336,224,013 | 349,672,973 | 363,650,892 | 376,206,288 | 389,334,539 | 403,067,921 | 425,430,638 | 442,447,863 | 460,345,778 |
| Operating | 94,366,410 | 109,449,214 | 113,184,000 | 115,447,680 | 117,754,634 | 120,111,766 | 122,514,302 | 124,964,282 | 127,464,567 | 130,012,839 | 132,611,095 | 135,266,187 | 137,970,964 |
| Human Services Assistance | 19,525,526 | 25,288,309 | 27,687,000 | 29,071,350 | 30,524,918 | 32,051,163 | 33,653,722 | 35,336,408 | 37,103,228 | 38,958,389 | 40,906,309 | 42,951,624 | 45,099,206 |
| Debt Service | 2,368,975 | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital | 6,502,561 | 45,000 | 3,484,000 | 3,000,000 | 3,060,000 | 3,121,200 | 3,183,624 | 3,247,296 | 3,312,242 | 3,378,487 | 3,446,057 | 3,514,978 | 3,585,278 |
| | \$401,846,007 | \$425,834,913 | \$455,113,000 | \$470,811,350 | \$487,545,564 | \$504,957,103 | \$523,011,219 | \$541,754,274 | \$561,213,577 | \$581,417,636 | \$602,396,099 | \$624,179,833 | \$646,800,526 |
| Transfers Out & Other Financing | | | | | | | | | | | | | |
| County Debt | 17,605,139 | 17,663,700 | 21,346,226 | 20,650,267 | 20,929,772 | 21,234,867 | 21,505,665 | 21,802,278 | 22,104,824 | 22,413,420 | 22,728,188 | 23,049,252 | 23,376,737 |
| Tax Revaluation | 358,750 | 450,000 | 450,000 | 450,000 | 450,000 | 450,000 | 450,000 | 450,000 | 450,000 | 450,000 | 450,000 | 450,000 | 450,000 |
| Transfer to County Bldg. Const. Fund | 532,135 | 0 | 3,500,000 | 1,500,000 | 1,500,000 | 1,500,000 | 1,500,000 | 1,500,000 | 1,500,000 | 1,500,000 | 1,500,000 | 1,500,000 | 1,500,000 |
| Transfer to Grants Fund | 344,893 | 658,000 | 906,574 | 942,837 | 980,550 | 1,019,772 | 1,060,563 | 1,102,986 | 1,147,105 | 1,192,990 | 1,240,709 | 1,290,337 | 1,341,951 |
| Other Transfers | 246,324 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| | \$19,087,301 | \$18,771,700 | \$26,202,800 | \$23,543,104 | \$23,460,322 | \$24,184,640 | \$24,516,228 | \$24,855,264 | \$25,201,929 | \$25,556,410 | \$25,918,898 | \$26,289,590 | \$26,668,688 |
| Education | | | | | | | | | | | | | |
| GCS - Operating | 231,581,214 | 270,226,073 | 372,706,000 | 280,829,233 | 287,530,964 | 294,185,096 | 301,400,841 | 308,599,068 | 315,964,356 | 323,512,988 | 331,243,362 | 339,161,624 | 347,273,834 |
| GCS - Capital | 4,500,000 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| GCS - Debt | 39,670,000 | 37,670,000 | 4,750,000 | 43,999,685 | 64,784,678 | 45,585,372 | 46,402,079 | 47,235,121 | 48,084,823 | 48,951,520 | 49,835,550 | 50,737,261 | 51,657,006 |
| GCS - Honor School Capital | - | 52,130,000 | 53,173,000 | 54,236,460 | 55,321,189 | 56,427,613 | 57,556,365 | 58,707,269 | 59,881,434 | 61,079,963 | 62,300,644 | 63,546,657 | 64,817,590 |
| GTCC - Operating | 18,607,500 | 18,038,000 | 18,428,000 | 18,826,140 | 19,230,018 | 19,644,951 | 20,066,951 | 20,495,440 | 20,930,790 | 21,372,417 | 21,820,343 | 22,273,698 | 22,732,754 |
| GTCC - Capital | 1,550,000 | 0 | - | 1,550,000 | 1,550,000 | 1,550,000 | 1,550,000 | 1,550,000 | 1,550,000 | 1,550,000 | 1,550,000 | 1,550,000 | 1,550,000 |
| GTCC - Debt | 10,010,000 | 10,010,000 | 10,230,200 | 10,414,404 | 10,622,692 | 10,835,146 | 11,051,848 | 11,272,886 | 11,498,364 | 11,728,830 | 11,963,877 | 12,202,318 | 12,446,177 |
| | \$305,318,714 | \$389,064,073 | \$560,267,200 | \$430,866,122 | \$430,330,531 | \$429,629,578 | \$439,341,374 | \$449,280,153 | \$459,451,273 | \$469,880,220 | \$480,512,611 | \$491,414,196 | \$502,570,864 |
| TOTAL EXPENSE | \$726,992,021 | \$833,670,684 | \$841,683,000 | \$905,220,575 | \$931,565,418 | \$958,775,321 | \$986,866,842 | \$1,015,889,601 | \$1,045,866,779 | \$1,076,834,266 | \$1,108,827,608 | \$1,141,883,669 | \$1,176,046,477 |
| % Change | - | 14.7% | 1.0% | 7.5% | 2.9% | 2.9% | 2.9% | 2.9% | 2.9% | 2.9% | 2.9% | 2.9% | 2.9% |
| REVENUE | | | | | | | | | | | | | |
| Property Tax | 522,928,959 | 530,850,000 | 540,600,000 | 554,115,000 | 567,967,875 | 582,157,072 | 596,721,349 | 611,639,290 | 626,930,262 | 642,603,518 | 658,668,696 | 675,135,322 | 692,013,705 |
| Sales Tax | 96,356,079 | 102,750,000 | 102,750,000 | 104,845,000 | 106,981,900 | 109,165,538 | 111,389,769 | 113,653,464 | 115,965,513 | 118,324,824 | 120,731,220 | 123,185,947 | 125,688,666 |
| Intergovernmental Revenues | 81,925,408 | 92,085,000 | 93,912,000 | 97,269,501 | 100,747,038 | 104,348,902 | 108,079,538 | 111,943,551 | 115,945,708 | 120,090,948 | 124,384,387 | 128,834,324 | 133,437,245 |
| User Charges | 52,744,329 | 50,570,961 | 54,100,000 | 55,182,000 | 56,285,640 | 57,413,353 | 58,559,580 | 59,730,771 | 60,925,387 | 62,143,895 | 63,386,779 | 64,654,508 | 65,947,598 |
| Other Revenues | 32,370,549 | 19,465,000 | 22,700,000 | 22,937,000 | 23,156,270 | 23,387,833 | 23,621,711 | 23,857,928 | 24,096,507 | 24,337,472 | 24,580,847 | 24,826,656 | 25,074,922 |
| Transfers from Other Funds | -47,078,898 | 0 | 575,000 | - | - | - | - | - | - | - | - | - | - |
| TOTAL REVENUE | \$742,255,899 | \$796,720,961 | \$814,612,000 | \$834,818,501 | \$855,138,721 | \$876,476,687 | \$898,366,846 | \$920,823,944 | \$943,963,877 | \$967,900,617 | \$991,751,935 | \$1,016,635,755 | \$1,042,163,136 |
| Revenues Less Expenses | \$15,263,878 | (\$37,949,723) | (\$27,046,000) | (\$70,882,074) | (\$76,426,695) | (\$82,294,634) | (\$88,541,995) | (\$95,065,656) | (\$102,003,402) | (\$109,333,691) | (\$117,075,673) | (\$125,248,854) | (\$133,877,341) |
| Assumes revenue neutral, pending BoCC policy decision | | | | | | | | | | | | | |
| Assumes revenue neutral, pending BoCC policy decision | | | | | | | | | | | | | |

| ASSUMPTIONS | | | |
|--------------------------------------|---|-------------------|---|
| Expenditure Category | Annual Growth Rate | Revenue Category | Annual Growth Rate |
| Personnel | 4.0% | Property Tax | 2.5% |
| Operating Expenses | 2.0% | Sales Tax | 2.0% |
| Human Services Assistance | 5.0% | Intergovernmental | 3.6% - 10-year proj. expenditure growth |
| Capital | 2.0% | User Charges | 2.0% |
| Debt | Based on debt schedule | Other Revenues | 1.0% |
| Tax Revaluation Fund | Flat | | |
| Transfer to County Bldg. Const. Fund | Flat | | |
| Other Transfers | 2.0% | | |
| Education - Operating | % of Property and Sales Tax annual growth | | |
| Education - Capital and Debt | Based on funding model | | |