

FY2026

RECOMMENDED BUDGET

July 1, 2025 - June 30, 2026

Guilford County

June 16 Work Session



Staff Changes

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Updates shared at 6/10 meeting:

- Public Health: Addendum Agreement to support workforce development funded through Federal/State funding +\$93,000 revenues/expenses
- Discussed additional \$1.5 million in property tax revenue based on revised estimates from Tax Department.

Updates since 6/10 meeting:

- Adjustment to funding to support Antimicrobial Resistant Gonorrhea Contract with Wake Forest University (\$186,000) revenues/expenses – Change from (\$172,000).
- Additional savings by aligning EMS positions to target start dates (\$471,004)

Staff Changes

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Department	Name of Positions	# of Positions	Total	County Funds	Q1	Q2	Q3	Q4
Emergency Services	Peak Demand Units	24	1,642,504	471,004	-	78,438	117,005	275,561
	Costs (Personnel - Vehicle costs not included)		1,171,500	-	-	78,438	117,005	275,561
	Fees		-	-	-	(78,438)	(117,005)	(275,561)
Social Services	Eligibility Caseworkers - Daycare Services	3	227,178	-	-	-	-	-
	FNS Eligibility Caseworkers	8	605,807	302,904	75,726	75,726	75,726	75,726
	Assessments/Foster Care	26	2,267,232	1,133,616	39,218	259,507	338,025	496,867
Tax Department	Additional Commerical Appraisers + Tax Analyst	3	325,000	-	-	-	-	-
Planning & Development	Water Quality Specialist (Vehicle costs not included)	1	81,321	81,321	20,330	20,330	20,330	20,330
HHS-Admin	Continuum of Care	6	607,904	-	-	-	-	-
Public Health	CMHRP Social Work III, Team Lead	1	92,097	-	-	-	-	-
	STD Advanced Practice Provider	1	152,806	-	-	-	-	-
	Certified Medical Coder	1	86,609	-	-	-	-	-
	Community Health Educator I	1	82,722	-	-	-	-	-
Family Justice Center	Navigator	1	97,000	97,000	24,250	24,250	24,250	24,250
Animal Services	Additional Staffing Support (part-time not included)	8	471,460	390,957	20,213	97,623	136,560	136,560
Parks	Bur-Mill Support	1	51,415	-	-	-	-	-
Security	Move from Contracted Security	25	450,000	450,000	-	-	180,000	270,000
		110	\$ 6,770,051	\$ 2,455,798	\$ 179,738	\$ 477,436	\$ 774,891	\$ 1,023,733

Staff Changes

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Summary of Staff and Board Adjustments

as of 6/10/2025 Budget Work Session

GENERAL FUND	EXPENSE	REVENUE	COUNTY \$ IMPACT	POSITIONS
Manager's Recommended Budget (REVISED)	\$ 841,590,000	\$ 841,590,000	\$ -	3,027.75
Post Work Session Change - Staff Timing Correction	\$ (471,004)	\$ -	\$ (471,004)	
6/10/2025 Budget Work Session Changes				
General Government				
<i>Discussed, No Action:</i>				
Increase property tax estimate based on latest staff estimates		\$ 1,500,000	\$ (1,500,000)	
Tax				
Addition of two (2) Commerical Appraisers and one (1) Tax Analyst	\$ 325,000		\$ 325,000	3.00
Increase Property Tax Revenue Estimated from Additional Staff in Tax Department		\$ 325,000	\$ (325,000)	
Family Justice Center				
Addition of one (1) Navigator Position to support Camp Hope and Elder Justice Program	\$ 97,000		\$ 97,000	1.00
Enhance funding for Camp Hope to match anticipated external contributions and funding	\$ 100,000		\$ 100,000	
Sheriff's Office				
Increase funding for Radio Smart Programming	\$ 123,750		\$ 123,750	
Planning & Development				
Addition of one (1) Water Quality Specialist	\$ 130,306		\$ 130,306	1.00
Board of Commissioners Changes Total	\$ 305,052	\$ 1,825,000	\$ (1,048,944)	5.00
Total Including All Changes	\$ 841,895,052	\$ 843,415,000	\$ (1,519,948)	3,032.75

Board can allocate an additional \$1,519,948 or reduce fund balance.

Federal/State - HERA Program

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HERA provides regulatory oversight of both state and local programs, including UST, Water Quality, and Groundwater Management Programs.

State Functions performed by Guilford County

- Assess and monitor enforcement of UST regulations.
- Oversight of contaminated sites to ensure execution of corrective action plans.
- Respond to chemical/oil spills and consumer concerns.
- Monitor inactive hazardous sites/ dry cleaning sites.

Guilford County Functions

- Issuance of monitoring well permits
- Permitting of DUMT wells
- Monitoring of groundwater levels
- Maintain up to date information of database (access to state database for county sites)

Federal/State - HERA Program

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Three Options for the HERA Program:

- **Option A – Increase in County Funds of \$35,200**
 - Maintain program and all related MOA's to include increased funding commitment from State.
 - For FY26, fund HERA through revised monitoring well permitting fee structure.
 - FY27 and beyond would require \$100,000 county funding in additional to the revised fee structure.
- **Option B – Increase in County Funds of \$165,200**
 - End the UST portion of the HERA program. State required activities revert to NC DEQ
 - Spill response would transition back to Emergency Management along with one position (from current HERA team) to administer program (maintain Groundwater Management MOA and interlocal spill response agreement).
- **Option C – Decrease in County Funds of \$23,837**
 - End both MOA's and interlocal spill response agreement. All duties would be re-absorbed by the State

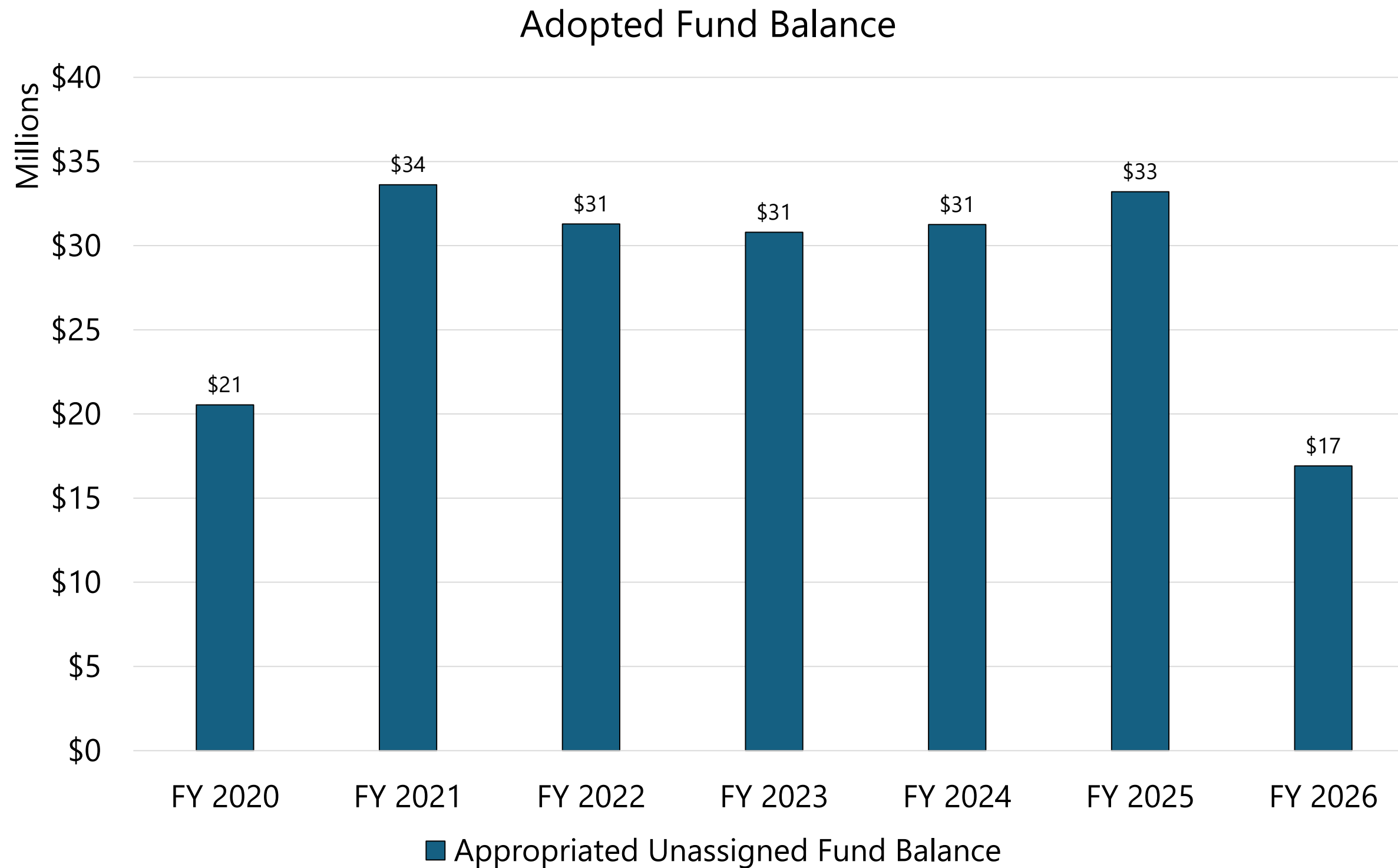
Additional Topics – Jamestown

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- Jamestown receives 24/7 enhanced law enforcement coverage through the Sheriff's Office. This is estimated to cost \$528,358 for five dedicated officers. This amount does not include any administrative overhead expenses or the cost to replace vehicles. The County incurs those expenses.
- Jamestown included \$500,000 in their budget for this service.

Fund Balance

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Fund balance is used to balance the budget for general county operations. In FY25, \$33 million was authorized with the adoption of the budget.

The recommended budget significantly reduces the amount of fund balance utilized to balance the budget.

ARPA Investment Earnings

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ARPA Investment Earnings - \$9.9 million

- \$2.3 million for Rural Fire
 - \$2.442 million for Cyber Security
 - \$0.575 million for CoC Positions
- = Balance of \$4.5 million

Investment Earnings (Honor School Capital)⁹

	FY2023 (6/30/2023)	FY2024 (6/30/2024)	FY2025 (6/30/2025)	FY2026 (6/30/2026)
Budget – Honor School Capital	\$50,000,000	\$51,100,000	\$52,130,000	\$53,173,000
Funding in Reserve to Generate Investment Earnings		\$50,000,000	\$101,100,000	\$153,230,000
Allocated Earnings on Honor School Capital		\$1,595,955	\$2,300,000 est.	\$2,300,000 est.

Estimated total of investment earnings available at conclusion of June 30, 2025:

- \$1,595,955 – generated on \$50 million set aside during FY24
 - \$2,300,000 – generated on \$101 million set side during FY25 (final amounts not known until end of this quarter)
- = \$3,895,955**

An additional \$2.3 million is anticipated to be generated during Fiscal Year 2025-26, but will depend on market conditions.

Bond Model?

Ordinance – Purpose/Function?

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	Allocated	Total
Unallocated for prioritization by Board of Education		\$217,094,000
System-Wide Support Services		
Operational Support Services	\$55,612,000	\$55,612,000
Total Guilford County Schools Expenditures		\$272,706,000

	Allocated	Total
Capital Outlay Allocation		
Category I - Acquisition of real property and acquisition, construction, reconstruction, enlargement, renovation, or replacement of buildings and other structures for school purposes.		\$50,000,000

GCS AMENDMENT NOTIFICATION. The Guilford County Board of Education must obtain the approval of the Guilford County Board of County Commissioners for an amendment to the budget that increases or decreases the amount of county appropriation allocated to a purpose or function by twenty-five percent (25%) or more from the amount contained in the budget ordinance adopted by the Guilford County Board of County Commissioners (§ 115C-429 and § 115C-433).

FY25-26 Ordinance Changes

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The Board officially adopts the budget through the budget ordinance. The ordinance packet will include two (2) text changes:

Section 9-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.

Section 10-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:

- 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 described in Section (e) herein; when the aggregate of the amendment requires less than a \$200,000 increase in the expenditure of public funds in a single fiscal year~~ Amendments or change orders to contracts when the aggregate of the amendment(s) during a fiscal year does not exceed a \$200,000 increase in the expenditure of public funds in a single fiscal year

Additional Board Discussion