



GUILFORD COUNTY COMMISSIONERS' **BUDGET RETREAT**

January 30, 2026

ACC Hall of Champions Conference Room
Greensboro Complex's Special Events Center
1921 West Gate City Boulevard, Greensboro, NC 27403

MINUTES

The Board of County Commissioners met in a duly noticed Special Meeting – Annual Board Retreat - on January 30, 2026 at 9:00 a.m., ACC Hall of Champions Conference Room, Greensboro Complex's Special Events Center, 1921 West Gate City Boulevard, Greensboro, NC 27403.

PRESENT: Chairman Melvin "Skip" Alston, presiding; Vice Chairwoman J. Carlvena Foster; Commissioners Brandon Gray-Hill, Carly Cooke, Frankie T. Jones, Jr., Mary Beth Murphy, Kay Cashion, Pat Tillman, 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 Board Ariane Webb; Deputy Clerk to Board T'ebony Rosa; Assistant County Manager Erris Dunston; Assistant County Manager Natalie Craver; members of staff, media, and the public. Virtual participation was made available to members of the public and media partners.

CALL TO ORDER

Chairman Melvin "Skip" Alston called the meeting to order at 9:10 a.m. and expressed appreciation to staff and the Greensboro Coliseum for hosting the Budget Retreat. He recognized County Manager Victor Isler.

WELCOME FROM MANAGER

County Manager Victor Isler extended greetings and provided some logistics for the audience in attendance. He began his presentation by noting the benefits of planning, with the same goal, but a different experience. He highlighted the State Fiscal Control Act and spoke to having approximately 3000 county staff. He spoke to stewardship, to mandatory responsibilities, to environmental scanning, to intergovernmental factors, to strategic planning, to public alignment, and to inspection.

County Manager Isler explained the benefits of working with stakeholders who have clear decision-making skills and a clear pulse check. He described the day's objectives along with a timeline towards budget adoption. He invited the department directors to each provide a brief perspective on the past 10 years.

Clerk to the Board Robin Keller shared progress in countywide process transparency, and the value of having a committed group of dedicated leaders that uplift information sharing, and the many successes for building a stronger better informed Guilford County.

Social Services Director Sharon Barlow highlighted the work in logistical support for the global pandemic, including medical support and vaccinations. She noted \$47M in rental assistance funding, the age-friendly community designation, and Medicaid expansion to over 47K residents. She shared that childcare assistance was up 80% and her department processed \$36M in assistance in 2025. She noted that 14K households receive assistance, and 18% of county residents use Food and Nutrition Services.

Emergency Services Director Jim Albright highlighted the strategic response to the opioid crisis. He shared the county's receipt of \$40M of Opioid Settlement resources over the next 18 years. He explained a decline in death rates but an increase in overdoses. He described the expansion of mobile clinics, and PORT (Post Overdose Response Team) shifting to a nonprofit space. He spoke to a partnership with the Greensboro Police Department's Behavioral Response Team, consolidation of the Health and Human Services agency framework, and the new animal shelter. He shared the opening of the EMS Pepperstone logistics hub and the new Law Enforcement Administrative Building.

Behavioral Health Director Debra Mack expressed appreciation to the Board for its compassion and care regarding mental health, and for placing mental health as the foremost need of our community.

Family Justice Center Interim Director Sonya Desai spoke to the FJC's global recognition in Greensboro and High Point. She spoke to the Infant Mortality Taskforce and Every Baby Guilford. She highlighted the 24/7 walk-in access for the Behavioral Health Center. She noted the re-entry program and the NC Department of Public Safety support.

Special Projects Manager Abby Gostling shared the \$104M federal recovery investments through the American Rescue Plan Act (ARPA), the food initiatives, the Women and Children's Recovery Center (WCRC), and the Lee's Chapel Residential Treatment Center. She noted the

network of supportive services, and how water expansion was a catalyst to bring solutions to implement these projects and policy changes.

Budget Director Toy Beeninga shared an over \$99M Guilford County School (GCS) investment, coupled with many groundbreaking, infrastructure improvements, and programs to assist students, such as increasing the nursing staff.

Planning Director Leslie Bell highlighted the county's impressive economic development portfolio to include \$464M in private sector investment, and 15K in job creation from JetZero, Boom Supersonic, Honda Aircraft Company, Toyota, Publix, Food Lion, and many others. He spoke to a resilient economy, to an average 22.4 miles travel distance from home to work, to a solid waste management plan, and to in-field development.

Human Resources Director Jaime Joyner shared the "Grow with Guilford" campaign and an HR employee compensation study. She noted the county's family-friendly workplace certification designation and the different types of available employee leave.

County Manager Isler thanked the department directors for their 10-year reviews.

County Manager Isler continued the presentation by speaking to trust by having consistency over time, looking ahead to the next 10 years, having a lens of livability, and spoke to multi-year considerations to include (1) regionalism and interlocal collaborations, (2) budgeting and capital planning, (3) sustaining our workforce, (4) support and promote education and skill/certification development, (5) adopt a strategic planning framework, (6) population health and wellbeing.

County Manager Isler spoke to the leadership lens to include Responsibility (mandated vs. non-mandated, community needs, crisis response, level of engagement); Reasonableness (readiness, resource capacity, timeframe); Measurement (end goal, continuous quality improvement, pace and impact); and Ethics/Values (alignment, commitment).

BREAKOUT GROUPS

The commissioner Breakout Groups were announced - Team All-Star (Chairman Melvin "Skip" Alston, Commissioner Alan Perdue, Commissioner Carly Cooke), Team MVP (Vice Chairwoman J. Carlvena Foster, Commissioner Pat Tillman, Commissioner Brandon Gray-Hill), Team Greatest of All Time (Commissioner Kay Cashion, Commissioner Mary Beth Murphy, Commissioner Frankie T. Jones, Jr.).

Breakout Questions for discussion:

- 1. Since 2016, what accomplishments best represent our 'championship seasons' as a Board, and what made those wins possible?**

Commissioner Perdue identified success as a collective effort, along with breaking down silos, and collaboratively working together. He shared bringing different departments together to get buy-in from the Board. He explained that these are county problems and not an individual's, so the citizen comes first.

Commissioner Tillman shared a Huntsville visit where business leaders, electeds, and the educational system (K-12, universities, community colleges) are in alignment. He noted that a Renaissance period in education is occurring with large overarching goals.

Commissioner Cooke explained the wins and the Board legacy for generations include investments in school infrastructure, listening to community input, and acting on what is important to them. She shared that the accomplishment is the Board's willingness to invest in employees, service delivery, and compensation.

Commissioner Tillman spoke to the regionalism discussion regarding the Carolina Core and the opportunities and challenges ahead of us for large economic development. She noted shattering the silos and ensuring we have integrity with the regionalism approach.

2. Which decisions or initiatives since 2016 will you be most proud to see remembered as part of the Board's legacy?

Vice Chairwoman Foster identified that the One Guilford theme created an opportunity for inclusiveness and trust from other cities, along with ARPA funding for local towns/cities, building partnerships, and transparency.

Commissioner Jones noted the collaborations with other municipalities, in addition to the public, for the budget and tax town halls. He shared the level of information shared with the public, and that the meetings are recorded for posterity.

Commissioner Cashion noted an attitude change with personnel. She shared that there is a lot of enthusiasm with the progress being made. She explained that there is better service delivery with behavioral health, Lee's Chapel, and Gibson Park. She noted that this resonates with employees and makes them feel proud. She emphasized that One Guilford is a strong base for the future, and an exciting time for capital improvements.

3. Looking back at our biggest successes since 2016, what strengths should we keep playing to as we head into the next chapter?

Commissioner Murphy spoke to intentionality around collaborations and coordination with government, education, economic development, workforce preparedness, and other electeds. She noted capitalizing on growth and progress.

Chairman Alston stated that this is the best Board I have served on in 29 years. He highlighted that the ARPA funding allocation, vaccination efforts, homeless initiatives, long-term treatment centers, and transportation make this One Guilford. He noted serious efforts around school investments, staff dependability, transparency, tax revaluation meetings, increased dialogue, and public input before decision-making lead to inclusiveness, transparency, and forward thinking.

Vice Chairwoman Foster spoke to Board leadership making a community impact on each issue facing the county – homelessness, infant mortality, 3 county managers, and enhanced service delivery. She noted that the roles work within the county GC mission, and the selection of good leaders helps us to be a great Board.

STATE OF THE ECONOMY, CONNECTION TO LIVABILITY AND PLACED BASED COMPETITIVENESS

County Manager Isler recognized Ted Abernathy, Economic Leadership, and the alignment with the current budget prep work over the course of 10 years. Abernathy, the company founder, noted the nationwide work of Economic Leadership. He stated that data is important because data analytics controls everything. He shared that the economy is evaluated through individual lenses, and it ripples, but we are dealing with a storm. He noted that the United States fundamentals are good, with evolving trade policy, a global response, federal spending policy, immigration policy, consumer and business response, technology, and the 2026 elections.

Abernathy noted that the pace will not slow down, and this creates the challenge. He shared that the economy always has cycles. He explained that North Carolina is the 3rd fastest growing state in the US and this designation determines wealth and income. He displayed a graph indicating that the Southwest and West are where the growth is centered. He explained that there are not a lot of jobs and the unemployment rate has gone up. He shared that small businesses are mostly affected and suffer more. He explained that population impacts affect jobs and livability in the county. He shared increases in construction growth but a loss of manufacturing jobs.

Abernathy explained that automation is increasing, but jobs have not because there are skill shortages that are determinative of securing these jobs. He shared that state and local government jobs have grown. He explained that our economy has shifted dramatically as healthcare and education jobs increased, but there is a loss of manufacturing and financial services occupations.

Abernathy displayed a chart indicating growth in e-commerce and materials moving, whereas skill set demands have shifted. He explained that post-COVID consumer debt has increased. He noted that there needs to be a wage increase to catch up with inflation. He noted that health and housing insurance costs will go up. He shared that there will be a decrease in new construction over the next few years. He noted a low consumer confidence in policy direction.

Abernathy highlighted four trends that will impact North Carolina, the Carolina Core, and Guilford County in the next five years, to include (1) Improvement by Competitor States (The Race), (2) Business Climate (Cost, Speed, and Certainty), (3) Labor Force Availability, and (4) Housing Costs. He highlighted competitiveness factors to include the business climate, infrastructure, workforce, and innovation. He explained that decreasing birth rates will affect school enrollment.

Abernathy shared that the current immigration climate will decrease the labor force and prioritize talent attraction. He noted supply and demand in the housing market and the need for an energy plan. He urged consideration of data center needs and how artificial intelligence (AI) exposes white-collar jobs, of which 1/3 of these jobs will change dramatically. He shared the global shift in politics, economics, and supply chains.

Chairman Alston expressed appreciation for the presentation and extended an invitation for Abernathy to return.

Breakout Questions:

- 1. Based on the economic and competitiveness data we've just reviewed, are there any priority areas you feel are underrepresented in the county?**
- 2. Where do you see opportunities to strengthen or better leverage existing investments to improve our long-term economic growth and competitiveness?**
- 3. Looking at the information through a risk lens, what potential challenges or trade-offs should we be mindful of as we move forward?**

Commissioner Perdue expressed that the information presented was insightful and the data was different than what I thought. He voiced interest in seeing if the forecast aligns with what we need to focus on, such as planning and zoning issues (i.e., receiving different permitting answers). He voiced concern regarding outdated regulations based on today's world, the need for telecommunication towers, new housing infrastructure, and re-examining data.

Commissioner Cooke spoke to working with community partners, to a reliance on Duke Energy, to re-evaluating policies, and to increasing collaborations with Planning Board representatives. She shared bringing in community to find an important balance with growth and what they love about Guilford County. She noted that we are underrepresented regarding water and sewer for housing availability.

Commissioner Cashion advised that we are looking at housing for the unhoused, but we need to be more creative and provide housing for the potential workforce, since we are anticipating approximately 15K new jobs. She urged consideration for educational investment due to a decrease in student population in pre-school and 1st grade.

Commissioner Jones referred to Slide 67 (What Matters Most) and noted that a refresher is needed in the workforce development area (GuilfordWorks), in addition to quality-of-life concerns, as more than 4 retail businesses (restaurants and entertainment) closed this week. He highlighted the Nussbaum Center to dial into decreases in small businesses and employment.

Commissioner Tillman expressed appreciation to Mr. Abernathy for the presentation. He noted site selection, crime/safety element on a micro level, impacts from downtown establishments, and how to involve leadership to remove obstacles. He considered water/sewer and power needs and encouraged the Board to tour the Duke Energy substation in Huntersville, a small modular reactor at Belews Lake with 600 megawatts of nuclear power

Commissioner Perdue noted the nonfarm-related slides, and spoke to collecting data alongside rural areas and to including an agricultural discussion in the global perspective.

Commissioner Cooke highlighted the recent Comprehensive Plan as citizens spoke to their opinions on growth.

ADVANCING OUR LIVABILITY STRATEGIC PLAN

County Manager Isler introduced Budget Director Toy Beeninga to continue the presentation.

Director Beeninga shared the micro and mezzo levels of livability, the spectrum of government involvement, and goal areas to include (1) healthy and thriving people, (2) lifelong success, (3) safe and resilient communities, (4) sustainable and vibrant communities, and (5) operational

support and fiscal sustainability. He posed a question to the Board: *Are there any amendments to the goal area language that you feel should be reflected?*

Commissioner Jones stated that the One Guilford motto references these goals and community collaborations.

Commissioner Cooke spoke to an opportunity for all things, to a responsibility for public safety services, and to growth.

Commissioner Perdue highlighted being intentional, acting with intentionality, and holding ourselves accountable.

Commissioner Tillman noted his interest in how we get there more so than the wordsmithing.

Commissioner Cashion noted the first two categories (healthy and thriving people, lifelong success) and to consider our aging population.

Vice Chairwoman Foster questioned if we really supply the opportunity, and if we have a specific plan to empower, since the goals are inclusive.

County Manager Isler requested to bring these amendments back at next Thursday's work session and scaling down to sub-topic areas.

Director Beeninga continued the presentation by explaining that public engagement includes eight (8) pop-ups (one per district) and four (4) livability forums/gallery walks.

Chairman Alston suggested to consider combining the meetings to consolidate dates.

Commissioner Murphy spoke in favor of hosting pop-ups in each district because combining the sessions may be an impediment to accessibility. She noted the value in bringing this message as close to the people as you can.

Commissioner Tillman echoed Commissioner Murphy's sentiment that more is better, and spoke in support of the meetings since we represent our districts and have a pulse on the community.

Commissioner Jones urged consideration of the geographic scope and the nature of how the districts stretch.

Commissioner Perdue suggested incorporating the One Guilford concept and collaborating with the municipalities and towns to coincide with their meeting schedule, as we want to hear from the people in these towns.

Vice Chairwoman Foster suggested a separate forum in High Point and not tag onto a council meeting.

Commissioner Cooke questioned an appropriate method to handle micro communities without overlapping. She further questioned the difference between a pop-up and a livability forum.

Director Beeninga explained that a pop-up is a short one-on-one interaction, whereas a livability

forum is specific to county offerings to get feedback.

Commissioner Tillman urged consideration for a quadrant approach to strategically coordinate and cover constituents.

Commissioner Cashion suggested combining the pop-up and livability forum. She noted having staff available during the quadrant sessions. She stated that as an at-large rep, I want to attend as many sessions as possible.

Chairman Alston questioned the timing of these sessions. He opined on a pre- or post-budget, and whether they would conflict with future budget town halls.

Director Beeninga confirmed that these sessions would take place in February through March and then have budget town halls in April.

Commissioner Jones spoke to having community sessions with directors on-site to answer questions.

County Manager Isler noted a post-COVID strategic plan and community pulse check with two modes of communication.

Commissioner Murphy shared a compromise approach to having outlier meetings on the quadrant borders to allow equal opportunity to provide balance and reach more groups.

Commissioner Jones noted leveraging the budget town halls with a livability discussion.

County Manager Isler emphasized that the goal is to gather and process information and align with the recommended budget. He noted that starting in February/March gives us an opportunity to analyze quantitative data.

Chairman Alston voiced concern that the public may get confused about the number of different meetings.

Director Beeninga confirmed speaking of our directors and bringing back updates to the Board.

WORKING LUNCH

The lunch break started at 11:53 a.m. with the next presentation starting in 15 minutes.

BUDGET OPTIMIZATION AND BEST PRACTICES

County Manager Isler recognized Amy Cannon, NCACC Outreach Associate and Johnna Sharpe, NCACC Consultant.

Cannon spoke to the county having a solid foundation in key observations such as experienced financial leadership, strong financial reporting, policy-driven debt management, and a recent space study to identify facility needs.

Cannon highlighted key opportunities that included (1) achieving a structurally balanced

budget, (2) strengthening policies, including fund balance policy, (3) creating budget flexibility by revisiting debt funding strategy, (4) building out a long-term county capital improvement plan, and (5) enhancing utilization of Enterprise Resource Planning Systems for finance, budget and human resources.

Cannon spoke to key considerations: credit rating and balancing debt versus pay-go, changes in federal and devolution, school funding considerations amid population trends and state funding challenges, and property tax reform discussions at the state level.

Cannon highlighted financial stability revenues, expenditures, reserves and debt, compliance and transparency, communication, and steps to a structurally balanced budget.

Sharpe continued the presentation by sharing fund balance best practices. She provided a definition along with practical application and categories as defined by GASB. She noted 10-year projections for the total fund balance, unassigned fund balance, Moody's rating criteria, S&P ratings, and benchmark data.

Sharpe noted that a well-structured fund balance policy should include scope and purpose, appropriate levels, and use and replenishment. She shared that the importance of fund balance is to provide cash flow, serve as a safety net for unexpected revenue shortfalls or emergency expenditure needs, and is a fiscal health metric to reinforce investor confidence.

Sharpe spoke to building a long-range capital improvement plan (CIP) blueprint. She explained the definition and benefits, cost thresholds, project duration, funding schema, and building around core county responsibilities to include public schools/community colleges, county buildings, criminal justice, public safety, fire tax district, and other areas such as technology and solid waste.

Sharpe outlined balancing CIP needs with financial capacity, which involves (1) establishing goals and objectives, (2) needs assessment, (3) organize for success, (4) prioritize initiatives, (5) identify funding strategies, (6) implement and monitor, and (7) success metrics. She advised during the debrief session to consider establishing a more robust fund balance policy, establishing a CIP, and achieving structural balance in the budget process.

FY27 MANAGER'S INTEREST AREAS

County Manager Isler expressed appreciation to the presenters and spoke to interest areas that coincide with identified next steps (1) develop a fiscally-responsible budget - host a future Board discussion around a structurally balanced/minimize fund balance, (2) explore resetting the Honor School Capital - Board direction on debt service leveling plan, (3) implement and operationalize a county capital improvement plan (CIP) - Board direction on CIP investment areas, (4) develop a multi-year funding plan for GCS – consider fiscal capacity and advocacy, (5) invest in technology modernization – Board work session update, (6) Opioid Recovery and Response Sustainability Plan – Board work session update, (7) Unhoused services in partnership with COG and HP – funding gaps and interlocal alignment opportunities, (8) Maintain market competitiveness for county position – compensation and market competitiveness work session, (9) evaluate county's Internal Service Fund sustainability – multi-year benefit strategy and plan design option future update.

BREAKOUT GROUPS

The three Breakout Groups convened to brainstorm the breakout questions. Team Leads prepared to report out the discussion highlights.

Breakout Questions:

- 1. Which of these priorities resonates with you?**
- 2. What other priorities or interests do you think need to be on the list?**
- 3. Which of these priorities do you think needs to be removed from the list?**

Senior Budget Analyst Leia Stiegmann reported that **Team All-Star** (Commissioners Alston, Perdue, Cooke) spoke to details, to collaboration for Honor School Capital, and to setting a threshold amount. She noted the CIP deferred maintenance portion, an alternative model regarding square footage, looking ahead at portions of payments for purchases, economic policy regarding smart growth, economic development evaluation, and having a Planning/Zoning vision.

Senior Budget Analyst Jonathan Holt reported that **Team MVP** (Commissioners Foster, Tillman, Gray-Hill) spoke to having a fiscally-responsible budget while maintaining core services, to a multiyear strategy with GCS, and to emphasize filling public safety positions. He noted operationalizing CIP, noting the smaller town impacts, more data collection on homeless initiatives throughout the year, a regional water/sewer approach, and reduced priority on the Opioid Settlement.

Senior Budget Analyst Kellen LaBonte reported that **Team Greatest of All Time** (Commissioners Cashion, Murphy, Jones) spoke to the Honor School Capital, to technology, to a GCS funding model outside of the ¼ cent sales tax, and to an Opioid Settlement Fund sustainability plan. He noted working with other municipalities on the unhoused data, personnel pay plans that include retirees, having more conversations about a technology plan, and interlocal agreement (ILA) opportunities.

County Manager Isler confirmed preparing these comments for a future work session.

TAX REVALUATION

Tax Director Ben Chavis spoke to two (2) community sessions at the Carl Chavis YMCA in High Point and Bur-Mil Park. He spoke to the 225K properties and the IRS work involved. He shared the purpose of the reappraisal and spoke to the sales ratio that dropped below 87% of the assessed value, which triggered the state process. He described the factors driving the increased market values in North Carolina for residential and commercial properties. He shared the approved timeline and community feedback on the Schedule of Values and the 18,500 commercial notices to be mailed in February.

Director Chavis explained the factors driving the increased market values in the state, and noted the early estimates on assessed values of 40-45%, plus forecasted appeals. He shared the online Appeal Pro process. He explained tax relief programs to include (1) the homestead exclusion for the elderly and disabled, (2) disable veterans, (3) circuit breaker, and (4) the low income homeowner assistance program. (slide 184-185).

Chairman Alston questioned the discrepancies regarding the buy/sell value.

Commissioner Cooke questioned Slide 180 (Factors Driving Increased Market Values in NC) and requested to see the difference in the numbers and the average median home sale year after year.

Director Chavis confirmed that values captured improved property residential sale value and will confirm any median data. He referred to Mr. Abernathy's presentation using Zillow figures. He spoke to using only pure sale transactions in their figures.

Commissioner Murphy echoed Commissioner Cooke's comments.

Vice Chairwoman Foster expressed appreciation to the staff for the excellent town hall set up in High Point. She noted that the presentations and breakout stations were great, along with diverse participation.

Director Chavis gave kudos to the multi-department effort.

Commissioner Jones referred to Slide 181 (Early Estimates on Assessed Values) and questioned whether the growth percentage was due to new development from 2022 to the current.

Director Chavis confirmed a 2022 snapshot and another in 2026. He noted that there are other elements factored in a re-appraisal.

GUILFORD COUNTY SCHOOLS FIVE-YEAR FUNDING PLAN

County Manager Isler noted the deep dives into the funding model, spoke to open and frequent communication, to understanding the county's fiscal capacity, to adopted goal areas, and to value-added community context.

GCS Superintendent Dr. Oakley noted transparency and spoke to strategic planning efforts during the budget months. She spoke to four focus areas: (1) accelerate learning, (2) recruit, retain, and reward top talent, (3) strengthen health, wellness, and safety in schools, and (4) prepare students for the world.

GCS Chief Financial Officer Tyler Beck shared the budget preparation timeline.

Director Beeninga spoke to the collaborative effort, to understanding peer-county funding models and community contexts, to principal/assistant principal/teacher supplement funding efforts, to counties that have adopted the Article 46 sales tax distribution, to investment snapshots, and to school bond debt allocation. He applauded the Board's commitment to K-12 education.

Director Beeninga explained the funding model, shared peer-county comparisons with Onslow, Brunswick, and Dare with adjustments for public schools, property taxes, and charter schools regarding maintenance, utilities, CIP, and pupil enrollment.

Financial Officer Beck noted that the GCS funding plan and four budget priorities for 2027-2031 include (1) an increase in staff compensation, (2) a technology replacement cycle, (3) continuing school safety strategies, and (4) vehicle, activity bus, and non-bond capital. He

shared projections based on operations, legislation, classified employee/teacher pay adjustments, and safety/security.

Commissioner Cooke questioned the legislative mandates of approximately \$42M.

Financial Officer Beck Tyler confirmed 4% growth.

Financial Officer Beck continued the presentation and spoke to the Dare County model.

Commissioner Cooke referred to Slide 209 (Legislative Mandates and Sustaining Operations Annual Costs) and questioned General Assembly adjustments.

Financial Officer Beck confirmed that our state has not adopted a budget, but classified workers received compensation increases.

Director Beeninga confirmed actual spending in the Dare model. He noted policy dials and actuals based on General Assembly percentiles.

Financial Officer Beck spoke to a staff compensation plan, staff retention, workplace equity, market competitiveness, and House Bill 305. He recognized GCS Chief Technology Officer Dr. Rashad Slade.

Technology Officer Dr. Slade shared the technology replacement cycle and noted the annual device purchase replacement costs to include end-of-life device impacts. He shared that the FY26-27 devices need replacement at \$19M, versus alternatives. He opined if \$6M was allocated, which involves device sharing and charging carts.

Commissioner Murphy sought clarification regarding the Microsoft buy-back program.

Technology Officer Dr. Slade confirmed.

Commissioner Murphy questioned the \$6M shared model with variable numbers instead of a flat cost.

Technology Officer Dr. Slade confirmed.

Superintendent Dr. Oakley spoke to limited screen time based on doctor recommendations.

Commissioner Cooke spoke to the blue light screen time impacts.

Commissioner Jones questioned the leasing and installment loan option and requested a figure/term comparison.

GCS Deputy Superintendent Dr. Monk explained the lease arrangements and additional expenses.

Chairman Alston requested additional pro/con information regarding purchase versus leasing.

Technology Officer Dr. Slade concluded the presentation by explaining instructional impacts to instructional design, staff, students, testing platforms, and professional development. He

recognized Assistant Superintendent Mike Richey to review the Safety and Security portion of the presentation.

Assistant Superintendent Richey highlighted fees associated with cameras, scanners, radio amplifiers, and other systems.

Financial Officer Beck Tyler explained the GCS capital outlay and concluded the presentation with a budget process timeline.

Commissioner Tillman referred to Slide 196 (Level of Funding Effort) and questioned teacher supplements and School Board decisions.

Director Beeninga explained that 5,341 teachers are eligible for teacher supplements, plus retirement and FICA with charter school allocation.

Superintendent Dr. Oakley confirmed.

Commissioner Murphy voiced concerns regarding editing the asterisk on Slide 196 to say “Guilford *may* rank 6th if Article 46 is approved”.

Chairman Alston questioned the timing of a post-budget sales tax collection.

Director Beeninga confirmed that if the ballot referendum passes, the funds will be received in the 2027 tranche, with potential mid-year action.

Commissioner Murphy clarified a partial-year implementation.

Director Beeninga confirmed.

BREAKOUT GROUPS

Breakout Questions:

- 1. County ranking considerations in the areas of per pupil, teacher supplements, principal supplements, and assistant principal supplements?**
- 2. What elements of the presented funding models shared by NCACC aligns with Guilford County’s interests and fiscal capacity?**
- 3. What questions do you still have for Fiscal Year 2027 budget planning associated with the funding plan?**

Due to time constraints, the final breakout session was not conducted.

County Manager Isler concluded the presentation by discussing the proposed work session calendar with a subject matter overview and requested actions. He highlighted budget worksheets for Board review.

CLOSED SESSION

Motion made by Vice Chairwoman J. Carlvena Foster, seconded by Commissioner Kay Cashion, to enter into closed session pursuant to NCGS §143-318.11 for the purpose of consulting with the County Attorney and to consider the qualifications of a potential

employee.

The motion carried unanimously.

The Board recessed the Budget Retreat and entered into closed session at 3:45 p.m.

The Board reconvened from closed into open session at 4:02 p.m.

Motion made by Commissioner Mary Beth Murphy, seconded by Commissioner Frankie T. Jones, Jr., to return to open session at 4:03 p.m.

The motion carried unanimously.

Motion made by Vice Chairwoman J. Carlvena Foster, seconded by Commissioner Mary Beth Murphy, to appoint, and approve a contract in substantial form with Carolyn Thompson to serve as County Attorney effective February 2, 2026 at an annual salary of \$250,000, consistent with the terms of the contract outlining additional fringe benefits to include reimbursement for reasonable costs and expenses for relocating to Guilford County at a maximum sum of \$10,000.

The motion carried unanimously.

ADJOURN

The Board unanimously consented to adjourn the Budget Retreat at 4:04 p.m.

Melvin "Skip" Alston
Chairman

Robin Keller
Clerk