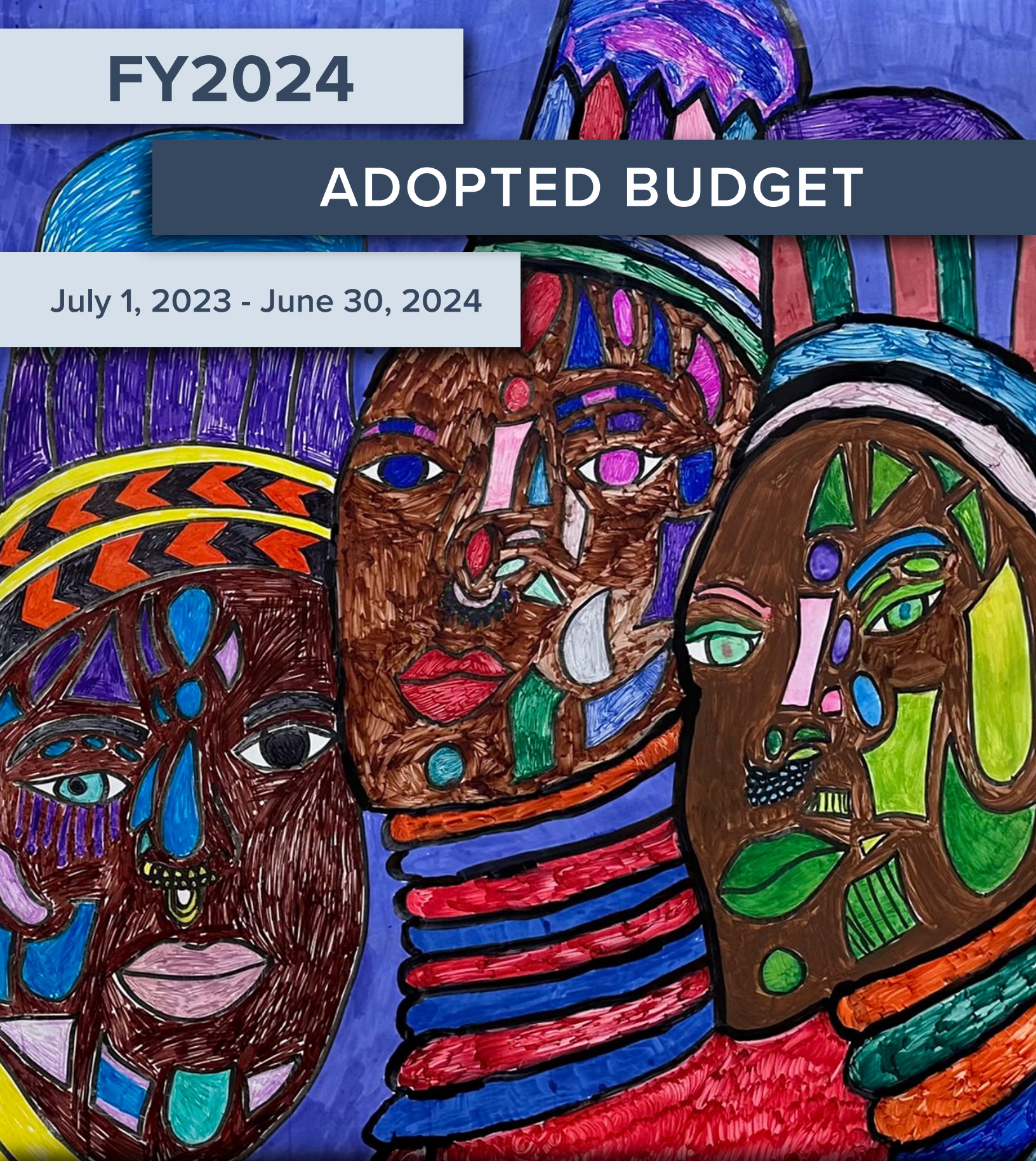


FY2024

# ADOPTED BUDGET

July 1, 2023 - June 30, 2024



Guilford County

STATE of NORTH CAROLINA





# Guilford County

STATE of NORTH CAROLINA

## Fiscal Year 2024 Adopted Budget

July 1, 2023 – June 30, 2024

### Board of Commissioners

#### Board Chair

Melvin "Skip" Alston

#### Board Vice Chair

J. Carlvena Foster

### Commissioners

Katie "Kay" Cashion

Alan Perdue

Carly Cooke

Pat Tillman

Frankie T. Jones, Jr.

James Upchurch

Mary Beth Murphy

### County Manager

Michael Halford

### Assistant County Managers

Erris Dunston, *Strong Community*

Victor Isler, *Successful People*

Jason Jones, *Quality Government*

### Budget & Management Services

Toy Beeninga, Director

Haley Matthews

Ashley Anyu

Rusty Mau

Allyson Coltrane

David Payne

Kellen LaBonte

Sara Pilling

### Front Cover

The colorful artwork on the cover of the FY2024 Budget Book was created as part of an *Expressions of Life in Art and Poetry* art exhibition at the Regional Juvenile Detention Center in Greensboro on May 1, 2023, which featured artworks and poetry from youth receiving services.

# County Commissioner Districts



**J. Carlvena  
Foster**  
District 1



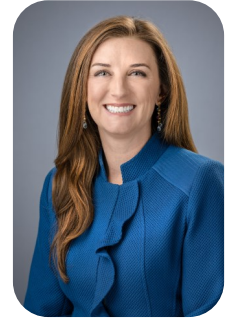
**Alan  
Perdue**  
District 2



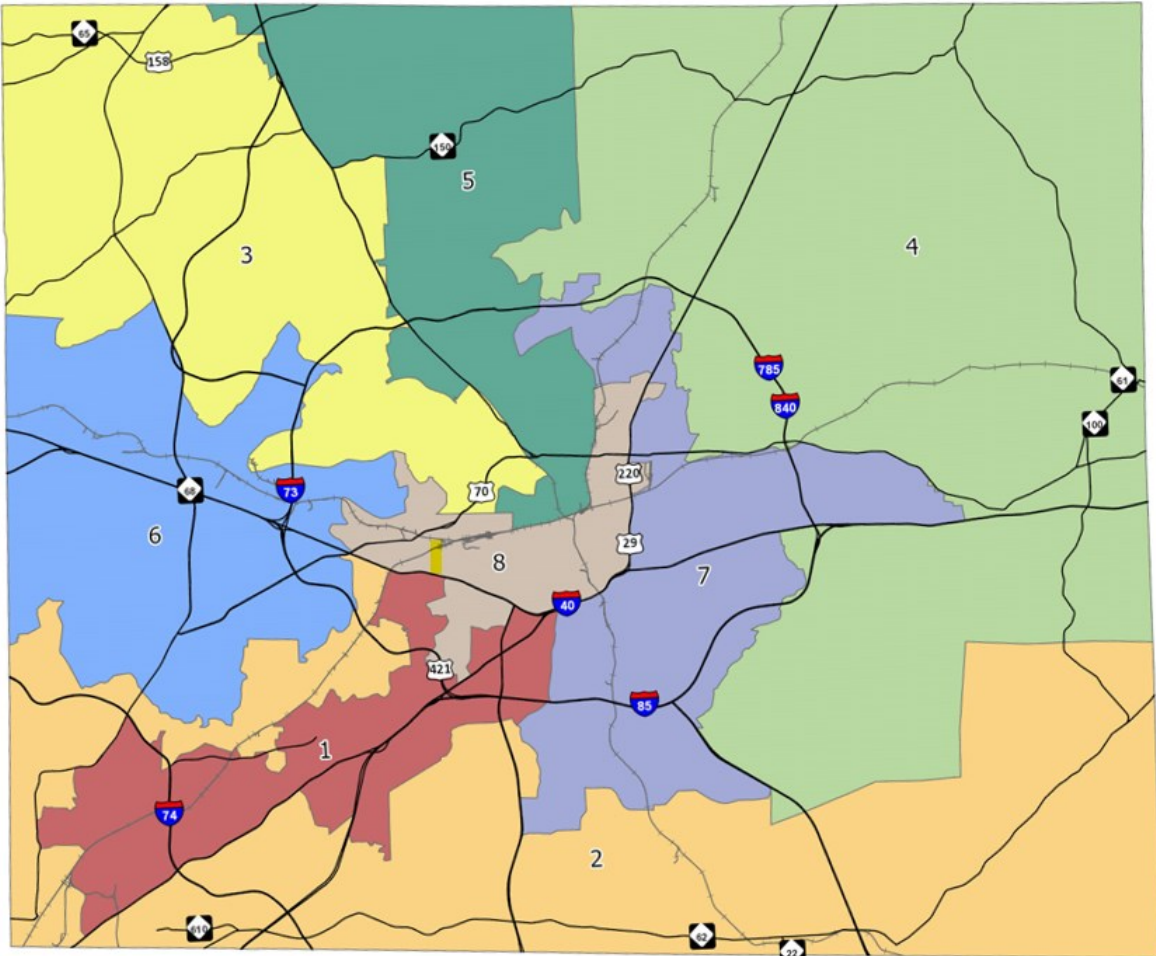
**Pat  
Tillman**  
District 3



**Mary Beth  
Murphy**  
District 4



**Carly  
Cooke**  
District 5



**James  
Upchurch**  
District 6



**Frankie T.  
Jones, Jr.**  
District 7



**Melvin "Skip"  
Alston**  
District 8



**Katie "Kay" S.  
Cashion**  
At-Large



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

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**Guilford County  
North Carolina**

For the Fiscal Year Beginning

**July 01, 2022**

*Christopher P. Morill*

**Executive Director**



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# Manager's Message

## FY24 Budget



# Guilford County Government

Michael Halford, County Manager

Guilford County Board of Commissioners:

The Honorable Melvin L. (Skip) Alston, Chair  
The Honorable J. Carlvana Foster, Vice Chair  
The Honorable Katie (Kay) S. Cashion  
The Honorable Alan Perdue  
The Honorable Pat Tillman

The Honorable Mary Beth Murphy  
The Honorable Carly Cooke  
The Honorable James Upchurch  
The Honorable Frankie T. Jones, Jr.

May 18, 2023

## Dear Guilford County Board of Commissioners and Residents of Guilford County:

It is my privilege to present to you the recommended budget for Guilford County Government for Fiscal Year (FY) 2024. In accordance with the General Statutes of North Carolina, the budget is balanced and prepared under the guidelines of the North Carolina Local Government Budget and Fiscal Control Act. A copy of the budget document has been filed with the Clerk to the Board and posted on the County's website where it is available for public inspection.

This budget represents a continuation of significant efforts to support core county functions, provide community-oriented services, and advance Board priorities within existing county resources. The last few years have represented transformational change for the community and the organization, and this budget seeks to continue that progress.

I am thankful to the Board of Commissioners for its continued support provided to the county team. The Board consistently demonstrates that Our People Matter, which results in improved service delivery for our residents. Thank you for patience, trust, and valuable feedback provided during your retreat and budget work sessions. The insight offered around the Board's vision, core values, and priorities for Guilford County will continue to impact on-going operations. It is clear that a One Guilford focus propels us to success.

## One Guilford: Our Path Forward

### Purpose

Over the last several months, the Board held several meaningful conversations to help define what makes our People Successful, our Community Strong, and our Government of Excellent Quality, and how to demonstrate this work to the community to remain accountable. Through these conversations, the Board adopted the County's operational purpose, which is the unifying



force that gives meaning to the work we do every day: **Empower Successful People to thrive in a Strong Community supported by Quality Government.**

## Vision

To take advantage of opportunities and address challenges, the Board adopted Service Area Vision Statements for our key service areas: **Successful People, Strong Community, and Quality Government.** These statements clarify the outcomes we strive to achieve, help County Departments align to Board directives and deliver on Guilford's long-term goals, and coordinate efforts between departments serving similar populations. Look for these vision statements at the beginning of the service area discussions throughout this letter.

## Core Values

These core services are built upon the foundation provided by the Board's Core Values, which have guided my recommendations throughout the development of this budget. These core values are:

- **Transparency & Communication** - *We are committed to open and accessible government, driven by information sharing*
- **Equity & Inclusion** - *We celebrate diversity and support equitable service delivery and stakeholder inclusion*
- **Accountability** - *We are stewards of the public's resources and accept responsibility for the fiscal and physical health of the County*
- **Service & Outcomes Excellence** - *We strive for compassionate and professional service delivery provided in an innovative and effective way*
- **Our People Matter** - *We provide a positive and compassionate work environment that supports the financial, physical, mental, and social wellbeing of our Team Members*



## One Guilford: Celebrating the Journey

As we look to Fiscal Year 2024, it is important to reflect on and celebrate the progress the Board of Commissioners and County teams have made over the past twenty-four months, as well as to consider the opportunities for the enhanced collaborative planning and governance necessary to sustain this progress. The Board's encouragement and facilitation of systems-level and multi-sector responses to common interests that cross traditional organizational "boundaries" have been impressive. This leadership will result in better and more sustainable community outcomes than would otherwise have been possible.

## **Our People Matter and Deliver**

The Board's actions to address competitive compensation have allowed the County to attract and retain a talented workforce. Since this time last year, the County has seen a 30% drop in the number of vacant positions. What this means in practice is our EMS teams respond to critical life emergencies more quickly. It means our business community and home builders see quicker inspections. It means more eligibility caseworkers to review benefit applications so residents can receive support when they most need it. It means better service for our residents and better working conditions for our team members.

## **Responsibly Fund School Facility Needs**

The Board worked with Guilford County Schools to roll out the voter-approved \$2.0 billion school construction and renovation program based on a jointly developed capital plan. The Board of Commissioners approved and funded a revenue model to support the program. Five schools are actively under construction and 14 more are in various stages of planning and design. School capital construction is one of the primary and most significant responsibilities of county government in North Carolina, and I believe the Board's historic investment in public education facilities is something our community will look back on in a decade as one of the most transformational initiatives in the county's history. Elected officials and staff from Guilford County and the Guilford County Schools will need to remain in constant contact to monitor the building program's progress, as well as to match project budgets and timelines with the available revenues according to the adopted funding model.

## **Economic Development Success Across our Community**

### **Major Announcements**

Since 2021, Guilford County and the Piedmont Triad region have experienced unprecedented economic development success, particularly in the aerospace, innovative manufacturing, and life sciences sectors. Over the last two years, companies have announced expansion plans in Guilford County that include more than \$900 million in private investment and nearly 2,400 jobs.

These accomplishments should certainly be celebrated. They should also serve as a catalyst for more cross-sector public, private, and community conversations about what actions we need to take locally and regionally to ensure the Triad continues to meet the workforce and service infrastructure demands of new and existing businesses, as well as the needs of the people that work for those businesses. While significant attention has been given to workforce development needs, our region must also actively plan and provide for adequate public services, water and wastewater treatment resources, and housing options to support continued growth and our residents.

### **Support for Minority/Women-Owned Businesses**

In early 2023, based on findings contained in a recently completed disparity study, the Board of Commissioners adopted the County's first M/WBE policy and program manual and expanded its M/WBE program. The Board also increase staffing and professional services support for the program.



## **Resident Well-Being**

The Board of Commissioners provided leadership through intentional collaboration with many partners on major community health and well-being initiatives, including the Homelessness Taskforce; Access to Care and Transportation planning groups; Health and Human Services, Behavioral Health, and Opioid Response Strategic Planning; and coordination and financial support of the Continuum of Care.

The County also celebrated the activation of all services at the Behavioral Health Urgent Care Center (BHUC). We continue to learn from our partners and adjust operations based on their feedback about how we can best provide critical support services for our community. Since opening, the BHUC has served on average 700 individuals per month, demonstrating how critical this service line is to our community. Additionally, the County hired a Drug and Injury Prevention Manager to facilitate the development and implementation of the County's opioid recovery strategies to reduce opioid-related injury and death. Finally, the County actively supported the roll-out of the new 988 crisis lifeline so residents in need can be connected to compassionate, accessible care anytime a mental or behavioral health crisis occurs.

## **Resident Engagement**

To better understand how the pandemic impacted our residents and gather feedback on how they would like the County to invest federal recovery money, the Commissioners initiated what I believe was the County's most expansive community engagement process to date. The County used information from an extensive community survey, community meetings, resident and employee focus groups, and online feedback to inform Board priorities and investment decisions.

In addition, the Board approved a new Communications and Public Relations Department, which is now fully staffed, to manage resident, employee, and media communication and engagement. The County also successfully hosted four public town halls to receive feedback on the FY 2023-24 budget process. In those meetings, more than 100 community members from across the county shared experiences and feedback with Commissioners and staff. This feedback was used to help craft the Board's service vision statements and recommendations included in the budget.

## **Post-Pandemic Recovery**

In addition to continuing the wide range services and programs supported by general county revenues, the County developed and implemented its pandemic recovery plan, supported by \$104 million of federal relief funds (ARPA funds). The Board has approved more than 50 separate projects, with more than 40 of those projects in production and remaining ones in final stages of design or contract development.

## Summary of the Recommended Budget

To prepare the recommended budget, I relied on formally established Board priorities and Board feedback shared during our work sessions. I also relied on the following Budget Development Guidelines discussed with the Board:

- Complete recurring funding of **compensation study, maintenance, merit**
- Fund the **school bond** repayment model
- Ensure proper support of **Medicaid expansion** and other mandates
- Continue **core county services** and modernization of critical software
- Avoid use of additional **fund balance** to balance the budget.

The **General Fund budget** is balanced, as required by state statute, at \$832.3 million. The General Fund budget includes \$813.3 million for general operations, an increase of \$29.5 million (3.8%), and an additional \$19 million reappropriation of ARPA-enabled project funds. A summary of the General Fund budget by major expense and revenue category is provided in the following table.

General Fund Budget	FY2023 Adopted	FY2024 Budget	vs. FY23 Adopted (\$)	vs. FY23 Adopt. (%)
Education (Operating, Capital, and Debt)	327,095,665	328,147,898	1,052,233	< 1%
Education – School Bond Plan	50,000,000	51,100,000	1,100,000	2%
Personnel Services	265,094,009	282,831,174	17,737,165	7%
Operating & Supplies	101,989,358	107,733,252	5,743,894	6%
Transfers Out & County Debt	15,535,293	18,785,791	3,250,498	21%
Human Svc Assistance	18,526,522	17,730,966	(795,556)	(4%)
Capital Outlay	5,571,153	6,973,919	1,402,766	25%
<b>Total Expenditures</b>	<b>\$783,812,000</b>	<b>\$813,303,000</b>	<b>\$29,491,000</b>	<b>3.8%</b>
ARPA Enabled	-	18,997,000	18,997,000	
<b>Total Budget</b>	<b>\$783,812,000</b>	<b>\$832,300,000</b>		

The recommended total for **all budgeted funds** is \$918.6 million, excluding interfund transfers.

(in millions)	FY2023 Adopted	FY2024 Budget	vs. FY23 Adopted (\$)	vs. FY23 Adopt. (%)
General Fund	\$783.8	\$813.3	\$29.5	3.8%
General Fund - ARPA Enabled	-	19.0	19.0	-
Debt Service	104.3	107.9	3.6	3%
DSS Rep Payee	4.0	4.0	-	-
Fines & Forfeitures	4.0	4.0	-	-
Opioid Settlement	0.3	0.3	-	-
Room Occ. & Tourism Development	6.0	10.0	4.0	67%
Rural Fire Districts	27.1	31.1	4.0	15%
Tax Revaluation	0.4	0.4	-	-
County Building Construction	2.5	1.5	(1.0)	(40%)
School Building Construction	11.55	11.55	-	-
Grants	2.3	-	(2.3)	(100%)
<b>Total</b>	<b>\$946.3</b>	<b>\$1,003.0</b>	<b>\$59.1</b>	<b>6%</b>
Less Transfers	(\$81.7)	(\$84.5)	(\$2.8)	3%
<b>Net Total</b>	<b>\$864.6</b>	<b>\$918.6</b>	<b>\$54.0</b>	<b>6.2%</b>
Internal Service Fund	\$58.8	\$59.0	\$0.2	< 1%

Nearly nine of every ten dollars of revenue are generated from just three sources – property taxes (63%), federal and state funds (12%), and sales taxes (13%). Other revenues are generated by fees for various services, such as ambulance transportation and medical visits to Public Health clinics, investment earnings, and appropriations of fund balance.

	FY2023 Adopted	FY2024 Budget	vs. FY23 Adopted (\$)	vs. FY23 Adopt. (%)
Property Tax	\$502,484,435	514,690,000	12,205,565	2%
Sales Tax	90,060,000	101,750,000	11,690,000	13%
Federal & State Funds	92,196,250	95,442,383	3,246,133	4%
User Fees & Charges	43,605,107	48,016,615	4,411,508	10%
Investment Earnings	2,366,618	4,413,401	2,046,783	86%
Other	20,555,357	18,737,234	(1,818,123)	(9%)
Total Revenue	<b>\$751,267,767</b>	<b>\$783,049,633</b>	<b>\$31,781,866</b>	<b>4.2%</b>
Fund Balance by Type				
Recurring	30,795,397	24,625,000	(6,170,397)	(20%)
Restricted/ Assigned	1,748,836	3,393,367	1,644,531	94%
Prior Year Vehicles	-	2,235,000	2,235,000	10%
Total Revenue	<b>\$783,812,000</b>	<b>\$813,303,000</b>	<b>\$29,491,000</b>	<b>3.8%</b>
ARPA Enabled Fund Balance	-	\$18,997,000	\$18,997,000	-
Total Budget	<b>\$783,812,000</b>	<b>\$832,300,000</b>		

### Key Budget Highlights (more information is available in the service summaries)

- The proposed general **property tax rate is** 73.05¢ per \$100 of property valuation – no change from the current rate.
- Including appropriations in General and Debt Service Funds, the budget allocates **\$413.4 million** for Education – an increase of \$4.9 million over the total allocation in FY 2022-23 and an increase of more than \$106 million since FY 2020-21. More specifically, the proposed budget:
  - Continues the historic investment of nearly a quarter of a billion dollars (\$244.8 million) in operating support and \$10 million in annual capital maintenance for the Guilford County Schools. As in prior budgets, these funds are provided without any purpose or function funding restrictions which means the Board of Education has the flexibility to use the money as it sees fit, within statutory parameters, to address its most important priorities.
  - Allocates \$51.1 million, an increase of \$1.1 million, to the School Debt Funding Plan per model assumptions and \$77.6 million, an increase of \$3.7 million, for school-related debt repayment.

- Continues the investment of \$18.1 million in operating support and \$1.55 million in annual capital maintenance for Guilford Technical Community College, as well as \$10.3 million in college-related debt repayment.
- **Note:** This budget continues to fund our Education partners at their current operating and annual capital maintenance levels – which represents an increase of nearly \$47 million since FY 2021. The total increase in local budget support requested by our Education partners far exceeds the estimated resources available to the County next fiscal year. **I recommend that over the next several weeks the Board of Commissioners engages in additional conversation with the Board of Education and the Board of College Trustees regarding their requests, the latest information regarding state and other funding for each institution, and the County's financial resources.**
- This budget includes funding to complete the multi-year implementation of last year's compensation study (\$9 million total/\$6 million of County funds), reinstate performance merits (\$3.3 million total/\$2.9 million of County funds), and on-going pay plan maintenance (\$2.2 million total/\$1.8 million of County funds). The budget also includes funds for state-mandated retirement rate increases (\$1.8 million total/\$1.5 million of County funds).
- The budget across all funds includes a total of 2,932.38 positions, a net increase of 30.13. This means that the County has about **5.3 positions per 1,000 residents**, one of the lowest position-to-resident ratios in the state. New positions include additional Social Services and Public Health positions to support Medicaid expansion, additional School Nurses to improve the nurse-to-student ratio, and child and adult safety prevention/early intervention teams. Most positions are partially or fully funded from non-County sources. Additionally, 58 positions will be eliminated because related funding sources are no longer available. More information about position changes is available in the Position section of the budget document.
- The budget includes an increase of \$2.4 million for anticipated incentive grant payouts associated with recent **economic development successes** based on approved agreements. This increase signifies that companies have met grant requirements regarding new investment and/or jobs. Since 2021, companies have announced planned investments of more than \$900 million and nearly 2,400 new jobs in Guilford County.
- The budget uses recurring county funding to replace last year's one-time ARPA funding for jail medical expanded mental health service cost increases of \$3.5 million and \$350,000 for efforts to reduce infant mortality.
- Finally, the proposed budget reduces the amount of recurring fund balance or savings used to balance the budget by \$6.2 million, maintaining the County's **fiscal resiliency** to weather economic uncertainty.



## Expenditure Recommendations Details

The FY2024 Budget expands upon our success in FY2023 through continuation of core services. It is built on the Board's Core Values for Guilford County and priorities identified by the Board of Commissioners. The major expenditure changes included in my recommendation by service area are:

### Successful People

*Guilford County is made up of thriving **Successful People** who have equitable access to a range of coordinated social, physical, and behavioral health services and partnerships that meet them where they are to support their life journeys. Our education and credentialing systems produce graduates with high academic achievement and skill levels that allow them to compete successfully in our thriving job market and support themselves and their families. Our residents are healthy, educated, housed, and employed throughout their lives. Communities within our county are connected and our residents are engaged, supported and fulfilled.*



#### Core services provided by:

Behavioral Health	Social Services
Child Support	Transportation
Court Services	Veterans Services
Family Justice Center	Guilford Technical Community College
Public Health	Guilford County Schools
Health and Human Services Administration	

### Education: Guilford County Schools

Public schools are state functions in North Carolina and employees are state employees. Most financial support for local school systems come from the state and federal governments. Counties are required to fund certain capital, maintenance, and operating expenses and may provide supplemental funds as County fiscal policies and financial resources allow. As of July 2018, municipalities are also authorized to fund public schools that are located within their municipal boundaries or that serve children that live in within municipal boundaries.

The total budget requested by the Guilford County Board of Education (BoE) from all funding sources is \$1,067,947,276, including \$345,935,074 in local support, with an additional \$10,200,000 in capital support (this excludes debt repayment for school needs as debt payments are included in the county's budget, not the Board of Education's budget). The BoE requested amount represents an increase of \$101.1 million over the FY 2023 appropriation. This increase is equivalent to a property tax rate increase of about ~14.45 cents. As I noted in the Summary section, I recommend that over the next several weeks the Board of Commissioners engages in additional conversation with the Board of Education regarding its request, the latest information regarding state decisions around salary increases for state employees, other funding options, and the County's financial resources.

## Operating Budget

The recommended budget maintains an almost quarter-billion-dollar investment in local operating support for Guilford County Schools, for an operating total of **\$244.8 million**. The Board of Education ultimately decides how to spend its allocation of county funding, within statutory parameters, to address school system priorities.

In addition to the County's local operating support, in April 2023 the Board of Commissioner's approved an Interlocal Agreement with Guilford County schools to fund **\$7.6 million** for improved air circulation, training for Bullying Prevention, and a Director of Mental Health. This action by the Board of Commissioners freed up an equal amount of Guilford County School's ESSER funding which may be directed to other operational needs in FY 2023-24. Additionally, the County continues in partnership with Guilford County schools on a goal to have a school nurse available in every school. The recommended budget includes an additional **\$1.1 million** in the County Public Health budget to support 10 new school nurses, for a total of 66 school medical positions. This reflects a total cost to the County of about **\$8.0 million** beyond the operating allocation to the Guilford County Schools.

## Annual Capital Maintenance

Paying for school building maintenance and repairs is a mandated county responsibility. To fulfill this duty, this budget continues the annual capital maintenance at **\$10 million**. This funding comes from \$8 million in local county dollars and \$2 million in one-time lottery funds available from prior year lottery allocations that exceeded our regular annual budget of \$4.75 million.

## School Bond Plan & Debt Repayment

At its March 2021 Retreat, the Board of Commissioners identified school facility funding as a priority and directed staff to plan for additional bond sales to address major capital needs. This followed a collaborative multi-year assessment and capital planning process that identified over \$2.6 billion in school facility needs. To fund these needs, voters approved \$300 million of school bonds in November 2020 and an additional \$1.7 billion in school bonds in May 2022. Construction contracts are in place for Claxton Elementary, Kiser Middle, Peck K-8 Expeditionary, Brooks Global, and Foust Elementary.

In the Fiscal Year 2023 budget, the Board of Commissioners approved a bond funding plan supported by an allocation of **7.30¢ of the property tax rate** in recurring revenue (with the rate adjusted during reappraisal years) to repay the new voter-approved school bonds and build a long-term recurring source of school capital funding. Continuing this plan requires an additional **\$51.1 million** (an increase of \$1.1 million) in FY 2024.

The recommended budget also includes a dedicated 5.56 cents of the property tax rate to support existing debt service and an additional **\$3.7 million** between the General Fund and Debt Service Fund for the initial interest payments next year related to the recent sale of the first \$120 million of the \$300 million in school bonds (November 2020 referendum) and planned issuance of \$180 million. This additional cost is offset by a fund balance appropriation of bond premium funds earmarked for debt repayment and growth in restricted sales tax revenues.

#### **Since Fiscal Year 2021:**

- Total County support (operating + annual capital maintenance + debt service + new bond program) of the Guilford County Schools **increased by more than \$106 million**, based on this recommended budget.
- Annual recurring operating and capital maintenance support for Guilford County Schools has **increased by more than \$42 million**.
- The Guilford County Board of Commissioners placed **\$2 billion in school bonds** on ballots since FY 2021

#### **Education: Guilford Technical Community College**

Community colleges are state functions in North Carolina and employees are state employees. Most revenues for local community colleges come from the state and federal governments. Counties are required to fund certain capital, maintenance, and operating expenses and may provide supplemental funds as County fiscal policies and financial resources allow.

The current College budget from all funding sources is \$145.7 million, including \$18.1 million in support from the County. In addition, the current County annual capital allocation is \$1.55 million (this excludes debt repayment for College needs as debt payments are included in the county's budget, not the College's budget). The Board of Trustees requested an increase in County support of \$2.245 million for operating needs and up to \$4.7 million for capital needs, for a total increase of \$6.94 million. This is equivalent to a property tax rate increase of about 1 cent. As I noted in the Summary section, I recommend that over the next several weeks the Board of Commissioners engages in additional conversation with the College Trustees regarding its request, the latest information around state decisions regarding salary increases for state employees, other funding options, and the County's financial resources.

#### **Operating and Capital Budget**

The recommended budget maintains the annual operating allocation to Guilford Technical Community College of **\$18,107,500**. The Board of Trustees can prioritize the use of those funds including regular operating expenses, including utilities, insurance increases, software maintenance, and computer equipment. I also recommend maintaining the annual capital maintenance allocation at **\$1.55 million**. This results in a combined allocation of **\$19,657,500** for GTCC. The budget also maintains a dedicated amount of the tax rate, or 1.43 cents for repayment of existing debt for the College's capital needs and begin to build future capacity to help fund the College's capital investment plan (similar to the bond funding plan developed

for the Guilford County Schools). Additional bond or other debt financing to support College capital needs is likely within the next two fiscal years.

Including all types of support, the recommended allocations for Guilford County Schools and Guilford Technical Community College total **~\$413.4 million** between the General Fund and Debt Service Fund

### **Mandated Service: Medicaid Expansion**

The state of North Carolina recently approved Medicaid Expansion, which is expected to provide health coverage to more than 600,000 people across the state. This expansion will allow low-income individuals and families with incomes up to 138% of the federal poverty level to access Medicaid coverage. As a result of Medicaid expansion, about 33,000 county residents will gain coverage, bringing the total number of covered county residents to 200,000. Expanding Medicaid coverage will have a significant impact on the County's healthcare system as it will help to provide preventative care to low-income individuals who are currently uninsured or underinsured.

The County has the responsibility to review eligibility applications and support those individuals through enrollment. To ensure timely service to our residents, I recommend adding 54 positions in Social Services and five (5) Women, Infants, & Children (WIC) program positions in Public Health. Although the estimated cost of Medicaid expansion is approximately \$5.0 million, these positions will be primarily supported through federal/state reimbursements, with \$1.2 million coming from county funds. The County may be able to cover some of this additional local cost through additional Medicaid revenues from newly enrolled members.

### **Healthy Early Childhood Environment: Additional School Nurses**

At the 2021 Board of Commissioner's retreat, the Board established a goal of at least one nurse per Guilford County School. In the FY2022 budget, the board approved 15 additional school nurse positions for a total of 56. This increased investment moved the County to 1 nurse for every 1,265 students.

To continue progress towards the Board's goal of at least one nurse per Guilford County School, I recommend an additional 10 school health medical positions (County cost of \$1.1 million) to support school medical services and improve the nurse-to-student ratio by about 19% to 1 nurse for every 1,020 students.

	Positions to Schools	Ratio	Ratio to Students
<b>56 nurses</b>	56 : 126 schools	1 : 2.25	1 : 1,265
<b>+ 10 positions</b>	66 : 126 schools	1: 1.90	1 : 1,020



### **Enhance Access to Health Care: Mobile Health Clinic**

The Board previously established improving access to healthcare, especially hyper-localized access, as a priority. To advance this goal, this budget recommends a new mobile health clinic that will provide clinical and laboratory services to residents in Guilford County, especially those in underserved and rural areas. The unit will offer a variety of services, such as basic health assessments, diagnostic testing, treatment for common illnesses and conditions, chronic disease screenings, immunizations, and education. The mobile health clinic will be incorporated into the existing health care system in Guilford County and will collaborate with other health care providers and public health programs to ensure that residents receive comprehensive and coordinated health care services. The program will include the purchase of the mobile clinic and hiring of three staff members: an Advanced Nurse Practitioner, a Certified Medical Assistant, and a Community Outreach Health Educator. The estimated cost of the program is \$430,000 and will be partly covered by Medicaid maximization settlement funds.

### **Healthy Early Childhood Environments: Child Welfare Support & Early Intervention Team**

The budget includes a seven-member specialized team in the Social Services Division of the Department of Health and Human Services to provide primary prevention services and serve as a “warm line” of communication to support child safety. Cases will be directed to this unit from other departments in Health and Human Services, including economic services and adult protective services, in addition to the screened-out cases from the child abuse hotline, schools, law enforcement, and other community members and partners. The team will be staffed by social workers, social work supervisors, and community support service technicians (CSST) who will provide direct services and referrals for additional services

The team will support transformational change by collaborating with stakeholders, including families with lived experience, community leaders and houses of worship, and service providers, with a goal to create a nationwide model for providing primary preventive services to improve child safety and well-being, prevent foster care system involvement, and address disproportional representation of children and families of color in the child welfare system. The team will lead these partners in coordinating services, supporting underserved populations, and reimagining child protection as a preventive rather than a reactive process. The estimated cost of the program is \$600,000, with \$300,000 in county funds and the remaining expenses offset with Federal/State reimbursement.

### **Enhance Access to Health Care: Adult Welfare Support Team**

This budget recommends funding for a team of four Social Services positions to provide enhanced support and care for people who regularly use emergency services, like Emergency Medical Services (EMS) and Fire Services, for non-emergency situations. These callers are often low-income, without shelter, or have special needs that do not require emergency-level responses and are beyond the scope of regular EMS and Fire responsibilities. The Adult Welfare Support Team will collaborate with our emergency service providers, the Family Justice Center,

and other community partners to connect residents with the appropriate care and resources they and/or their families need. By implementing this program, the County expects to divert at least 600 calls (the equivalent of 900-1,200 response hours and representing about \$220,000 in County cost) to more appropriate support services, freeing up Emergency Services and Fire resources for more serious calls. The estimated cost of the program is \$360,000 (\$180,000 of county funds and \$180,000 of Federal/State reimbursements).

### Reduce Disparities: Infant Mortality Reduction

The budget includes two new positions in Public Health to support infant mortality initiatives through a doula program. A Doula program coordinator will work with outside professional doulas with a goal of supporting 60 total births within a fiscal year, and a certified diabetes coordinator will work to reduce pre-diabetics in public health clinics. These positions are fully funded by non-county revenues. The budget also shifts \$350,000 of prior year one-time ARPA funding for infant mortality initiatives to recurring county funds.

### Strong Community

*Guilford County is a **Strong Community** that protects the safety and security of its residents through strategically coordinated and professional public safety services. We have strong and inclusive local and regional economies; a clean environment with quality recreational outlets; and vibrant arts, culture, and entertainment options. Our community has a continuum of safe and affordable housing and a strong safety net for those who are experiencing housing insecurity. We have quality public infrastructure that is accessible to all ages and abilities and is equitably distributed across the County. Guilford County is an attractive, fun, and diverse community that welcomes newcomers and retains our home-grown talent. People readily choose to live and raise families here.*



#### Core services provided by:

Animal Services	Planning and Development
Cooperative Extension	Inspections
Economic Development	Security
Emergency Services	Parks and Recreation
Fire Departments	Soil and Water
Library support	Solid Waste
Sheriff's Office (Elected Official)	

### Adequate Staff Resources: Public Safety Vehicles and Equipment

To ensure adequate resources are available for staff to complete their jobs, the recommended budget includes funds to maintain its vehicle replacement plans for high-mileage/high-maintenance vehicles, including \$2.0 million for Law Enforcement and \$1.8 million for Emergency Services (\$0.5 million in new funding and \$1.3 million in prior year funding that is

available because of manufacturing cancellations). The budget also includes a \$0.5 million increase to support the multi-year replacement of stretchers and cardiac compression devices for the County's ambulances. Additionally, through use of approximately \$900,000 of federal forfeiture funding, the recommended budget proposes the replacement of critical equipment in Law Enforcement, including protective replacements, a small surveillance and tracking airplane, and consultant support to assist the Sheriff's Office with development of a request for proposals to replace the County's critical records and jail management software.

### **Adequate Staff Resources: Animal Care Support**

To increase reliability of service and ensure proper intake and care for approximately 6,000 animals a year, I recommend converting two part-time Animal Care Technician positions into one full-time benefit-eligible position in Animal Services. Funding currently used to support the two part-time positions will be transferred to support the new full-time position.

### **Access to Care: County Funding of Jail Medical Service Increase**

At the Board's retreat in 2022, the Commissioners allocated \$3.5 million of ARPA funds to enhance health services and expand mental health resources for Detention Centers located in High Point and Greensboro, as well as the Juvenile Detention Center. Those funds provided greater stability in service levels for the residents of those facilities, and enhanced service levels by providing dedicated mental health professionals. To continue these services following the utilization of those one-time funds, the budget switches the source of funding from ARPA to county funds.

### **Economic Development: Successes**

The budget includes an additional \$2.4 million for anticipated incentive grant payouts associated with recent economic development successes based on approved agreements and verification of taxable property investment and job creation milestones. Over the last two years, companies have announced expansion plans that include more than \$900 million in private investment and nearly 2,400 jobs.

### **Core Service: Fire District Tax Changes**

The County received Fire District Board's requested budget submissions in April. Five organizations requested tax rate increases, while 14 organizations requested no changes to their prior year tax rates. No tax rate increases are included in the proposed budget at this time. Staff will continue to review FY 2022-23 year-end revenue estimates to determine if additional carry-over funds will be available in FY 2023-24 to support those districts which have requested tax rate increases.

### **Community-Based Non-Profit Partner Support**

The Board of Commissioners approved a revised Community-Based Organization funding policy and process for FY2024. The County received 115 applications from 112 organizations, representing over \$10 million in requested funding. The FY24 budget includes lump sum

allocations of \$1.7 million for community-based organizations and \$0.5 million for anchor economic development organizations (\$2.2 million total). Because the Board of Commissioners allocated additional fund balance after the start of FY 2022-23 to fund several CBO's and economic development organizations, the FY 2023-24 budget builds in \$800,000 of recurring revenue to support the anticipated total of \$2.2 million of non-profit funding. The Board of Commissioners will meet over the next several weeks to review staff assessments and determine specific funding awards.

## Quality Government

*Guilford County is a fiscally-sound **Quality Government** that promotes transparency, equity, accountability, and efficiency, meaning our government is a trusted and inclusive partner that is genuinely engaged with and reflective of our community. We are a highly sought-after organization that values and supports a high-performing, professional, thoughtful, and innovative workforce where our team members are excited to work. We provide data-informed, high-quality strategic leadership that supports resilient and sustainable services while optimizing and safeguarding the public's assets. Guilford County is a community of firsts and is regularly recognized for its unique and effective programs. Our team members and residents enjoy safe public facilities that meet the service, access, and technological needs of our community.*



### Core services provided by:

Commissioners	Fleet Management
Clerk to the Board	Human Resources Information Technology
County Administration	Internal Audit
County Attorney	Minority/Women Business Enterprises
Board of Elections	Purchasing
Budget and Management	Register of Deeds
Communications	Risk Management
Facilities	Tax Assessment
Finance	

## Adequate Staff Resources: Competitive Compensation and Total Rewards

### Competitive Compensation, Merit Reinstatement, Plan Maintenance

Since implementing the compensation study in November 2022, the County has seen a 30% decrease in vacant positions —many in key areas of public health, social services, and public safety for which the County has mandated service responsibilities. The Fiscal Year 2024 budget includes \$9.0 million total/\$6.0 million in County funds, for the full-year impacts associated with last year's partial-year implementation of a competitive pay structure that appropriately values the education, knowledge, and skills our staff need to provide an array of increasingly complex public services.



The recommended budget includes \$3.3 million total/\$2.9 million in county funds for reinstatement of a mid-year performance merit pool of 3%. Individual merits will vary based on performance. Additionally, to maintain the compensation structure at market value, the recommended budget includes \$2.2 million total (equivalent to approximately 2% of the compensation structure)/\$1.9 million in county funds for adjustments to the compensation plan, if needed, based on market survey data. This funding will allow the County to maintain pay structures and prevent falling behind the market moving forward.

### **Market Alignment of Benefits**

During our compensation study in 2022, the Board asked staff to review how the County compared with market not only for pay, but also for employee benefits. Compensation is just one component of attracting and retaining talent while also supporting positive employee and resident experiences. The Human Resources and Budget Departments worked closely together to evaluate market competitiveness of our current benefits. This budget recommends several benefit adjustments based on the most recent market analysis. Please see the General Fund section of the budget document for recommended adjustments. Staff will review the proposed changes with the Board at a budget work session.

### **Adequate Staff Resources: Information Technology Security**

The County is a large organization that is responsible for a range of complex services. To provide those services, the County relies on many software systems that facilitate resident transactions, manage data, and support robust reporting. Protecting those resources and the data they contain is of critical importance. The County has funds for contract auditing of information technology resources, but has been unable to find qualified third-party service providers to complete additional information technology audit work. This budget recommends the creation of one full-time benefit-eligible Information Technology Auditor position housed in the Internal Audit Department. Funds currently allocated for contract work will be shifted to fund the full-time position.

### **Economic Development: Minority/Women Businesses Enterprises Support**

Because it is an important and distinct service area within the County organization, I recommend that the Board establish the Minority and Women Business Enterprises (MWBE) program as a standalone department. This move will clarify the important role MWBE plays in the organization and community and provide for streamlined reporting of financial and operational performance.

Guilford County continues to expand support to Minority and Women Business Enterprises (MWBE) and implement recommendations included in the recent disparity study. A common concern raised by MWBEs is access to capital. This budget includes \$450,000 for a Capital Access Program designed to provide financial support to small businesses owned by minorities and women, with the goal of increasing the availability of capital to MWBEs. This program will offer loans to eligible businesses, which can be used for various purposes such as

working capital, equipment purchase, inventory, or marketing. The program may also provide technical assistance, business counseling, and training to help MWBEs improve their financial management and growth potential. An additional \$100,000 is also recommended for the MWBE program to support partnership with community organizations in High Point and Greensboro that can support program development and implementation of recommendations included in the disparity study.

### **Improve County Communications: County Website Redesign**

As part of the Board of Commissioners' core value of Transparency and Communication and priority initiatives to improve County communications and branding, the FY24 Budget includes \$400,000 to overhaul the County's website. With more than 4 million unique visitors annually, the website serves as the front door to information about the County. Funds will be used to completely redesign the existing site into a version that is easier to find, easier to navigate, more engaging, and fully accessible to all users seeking clear, concise information about Guilford County

### **General County Debt Repayment**

The budget includes a total of \$13.2 million for general county debt (excludes education-related debt), which represents ~1.88¢ of the property tax rate. The County issued this debt to pay for major capital needs, such as the Greensboro Detention Center and major renovations to public buildings, including \$41 million in two-thirds bonds. Additionally, the FY2024 budget includes a planned increase of \$899,000 for debt service leveling, for a total of \$14.8 million.

### **Fiscal Resiliency: Reduce Appropriated Fund Balance**

The recommended budget reduces the amount of recurring fund balance, or savings, used to balance the budget by \$6.2 million, or 20%. One lesson continuously emphasized during the pandemic was the importance of resiliency and of building local capacity to quickly respond to local conditions. During unpredictable events, assistance from the state and federal governments for future emergencies is not guaranteed. Over the last few months, the Board had important conversations about the County's fund balance policy and ideal levels. Higher levels of fund balance mean additional resources are available to the County to meet individual and community needs during economic downturns or take advantage of unexpected opportunities.

## Revenue Recommendations

**Property taxes** total \$514.7 million or ~63% of FY2024 revenue - an increase of \$12.2 million. The FY2024 recommended budget is based on maintaining a property tax rate of 73.05¢ per \$100 of assessed valuation. The County's total taxable value, which is comprised of various types of property (e.g., real property, personal property, etc.), is expected to rise by 2.7%. The real property tax base rose by 2.3%, while personal property and motor vehicles values increased by 3%. Each cent of the property tax rate will generate approximately \$7.0 million at a 98.7% blended collection rate.

**Sales Taxes** included in the General Fund total \$101.8 million or 13% of FY2024 revenues. This represents a \$11.7 million increase over the FY2023 budget for unrestricted portions of the local option sales tax. Revenue from the restricted portion of sales taxes total \$29.0 million, an increase of \$1.3 million from FY2023. Since restricted portions of sales tax must be used for school capital needs/debt, they are recorded in the Debt Service Fund to show a dedicated commitment to school capital needs. Sales tax continues to exceed historical spending trends with FY2023 actuals anticipated to exceed the budget by 4%-6%. Additionally, based on FY2023 tax levies, the County does anticipate receiving some additional sales tax revenues in FY2024 associated with the ad valorem distribution method. The FY2024 budget represents a 4% growth over year-end projections for FY2023, which is in line with historical sales tax growth during stable economic periods. Given general economic uncertainty, staff will monitor monthly sales tax receipts to determine if mid-year actions were necessary.

**Federal & State** funds total \$95.4 million or 12% of the County's revenues, a \$3.2 million increase from FY2023. Most of the increase comes from adjustments in reimbursements associated with the compensation study in Public Health, Child Support Enforcement, and Social Services. Additional state and federal funds are anticipated with the expansion of Medicaid, totaling approximately \$4.0 million. Finally, time-limited pandemic-related Public Health positions and funding will expire at the end of FY 2023, resulting in a \$4.8 million decrease in appropriated pass-through CARES funding.

**Fees & Charges**, like ambulance charges, clinic health fees, and fees for housing state and federal inmates, total \$48.0 million or 6% of the County's revenues. This is a \$4.4 million increase from FY2023. This increase is partially associated with anticipated increases in revenues in Emergency Services and Public Health associated with Medicare expansion, as well as additional utilization of Medicaid settlement funds that can be used for certain Public Health expenses.

**Miscellaneous** revenues increased by approximately \$200,000. Investment earnings increased by \$2.0 million associated with improved market conditions. While the County has limited investment options as prescribed by North Carolina State Law, current interest rates on those investments have increased above historical lows, resulting in an increase in anticipated investment earnings. The amount of debt the County plans to issue for vehicles decreased by \$1.7 million due to supply chain constraints, resulting in a decreased transfer to the debt service fund.

**Fee Adjustments** are recommended in six department to align with statutory requirements, changes in Medicaid reimbursement rates, address public safety concerns, or cover changes in the cost of supplies. Please see the Fee Schedule section of the budget document for more information. These changes will be discussed with the Board at a budget work session.

## Thank You

Thank you, Commissioners, for your leadership and support. This recommended budget is a plan to address our collective responsibilities and is reflective of your priorities and feedback and our community's strengths and voice.

Thank you, County Department Directors, for your dedication and commitment. This recommended budget reflects your hard work, and your understanding of our residents' and your teams' needs.

Thank you, County Team, for your energy and resolve. This budget empowers you to continue serving our community and its more than 540,000 residents. The scope and scale of the services you provide each day continues to amaze me.

Thank you, Toy Beeninga and the entire Budget & Management Services team, for your incredible work preparing this budget and, especially, for your patience and grace while responding to my many changes. The County's budget is complex. I am thankful you and your team are here to help plan and manage its implementation.

Thank you, Guilford County residents and businesses, for engaging with us and for trusting us all to deliver on your priorities.

Together, with a **One Guilford** focus, we will continue to help empower **Successful People** who thrive in a **Strong Community** supported by **Quality Government**.

A handwritten signature in blue ink, appearing to read 'M Halford', with a stylized, cursive script.

Michael Halford



**FY2024 Budget****Changes to Recommended Budget****Exhibit A****County Manager's Changes**

The following changes to the County Manager's recommended budget **are incorporated into the FY2024 Budget ordinance.**

<b>GENERAL FUND</b>	<b>EXPENSE</b>	<b>REVENUE</b>	<b>COUNTY \$ IMPACT</b>	<b>POSITIONS</b>
<b>Manager's Recommended Budget</b>	<b>\$ 832,300,000</b>	<b>\$ 832,300,000</b>	<b>\$ -</b>	<b>2,900.75</b>
<b>Social Services</b>				
Align Medicaid Expansion Operating to State Funding Award	\$ (737,000)	\$ (737,000)	\$ -	-
	<b>\$ (737,000)</b>	<b>\$ (737,000)</b>	<b>\$ -</b>	<b>-</b>
<b>Public Health</b>				
Align funding for Mobile Health Clinic to \$430,000 to purchase the van and reduce associated positions	\$ -	\$ -	\$ -	(3.00)
	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>(3.00)</b>
<b>County Manager's Changes Total</b>	<b>\$ (737,000)</b>	<b>\$ (737,000)</b>	<b>\$ -</b>	<b>(3.00)</b>
<b>Subtotal Including All Changes</b>	<b>\$ 831,563,000</b>	<b>\$ 831,563,000</b>	<b>\$ -</b>	<b>2,897.75</b>
<b>Manager's Revised General Fund Budget (No Change)</b>	<b>\$ 831,563,000</b>	<b>\$ 831,563,000</b>	<b>\$ -</b>	<b>2,897.75</b>

**FY2024 Budget****Exhibit B****Changes to Recommended Budget****Board of Commissioners' Changes**

The following changes to the County Manager's recommended budget **are incorporated into the FY2024 Budget ordinance**. Per the *Motion to Adopt the FY2024 Guilford County Budget Ordinance, Related Budget Provisions, and Tax Rates*, the Budget Ordinance is "amended to incorporate final Board changes and related items".

<b>GENERAL FUND</b>	<b>EXPENSE</b>	<b>REVENUE</b>	<b>COUNTY \$ IMPACT</b>	<b>POSITIONS</b>
<b>Manager's Recommended Budget</b>	<b>\$ 831,563,000</b>	<b>\$ 831,563,000</b>	<b>\$ -</b>	<b>2,897.75</b>
<b>Guilford County Schools</b>				
Increase appropriation to Guilford County Schools local current expense fund by \$15,415,675. The intent of these funds is to support pay adjustments for classified employees.	\$ 15,415,675	\$ -	\$ 15,415,675	
Fund annual school capital maintenance at \$6.5 million instead of \$10 million.	\$ (3,500,000)		\$ (3,500,000)	
	<b>\$ 11,915,675</b>	<b>\$ -</b>	<b>\$ 11,915,675</b>	
<b>Guilford County Technical Community College</b>				
Increase appropriation to Guilford Technical Community College local current expense by \$500,000.	\$ 500,000	\$ -	\$ 500,000	
	<b>\$ 500,000</b>	<b>\$ -</b>	<b>\$ 500,000</b>	
Fund \$4 million of eligible annual school capital from fund balance available in the School Capital Outlay Fund.	\$ (4,000,000)		\$ (4,000,000)	
	<b>\$ (4,000,000)</b>	<b>\$ -</b>	<b>\$ (4,000,000)</b>	

**FY2024 Budget**
**Exhibit B**
**Changes to Recommended Budget**
**Board of Commissioners' Changes**

<b>GENERAL FUND</b>	<b>EXPENSE</b>	<b>REVENUE</b>	<b>COUNTY \$ IMPACT</b>	<b>POSITIONS</b>
<b>All Other Changes</b>				
Increase appropriation to Economic Development & Assistance for Economic Development Community Based Organizations	\$ 60,000	\$ -	\$ 60,000	
Increase appropriation to Coordination Services to support Community Based Organizations	\$ 115,000	\$ -	\$ 115,000	
Increase appropriation to Coordination Services to support Oak Ridge supplemental request for security cameras and ADA ramp improvements	\$ 140,000	\$ -	\$ 140,000	
Add one (1) Mechanic position in Emergency Services with effective start date in January	\$ 39,075	\$ -	\$ 39,075	1.00
Add five (5) positions in Tax with September start dates: 2 Appraiser II, 2 Appraiser I, and 1 Exempt Property Auditor	\$ 319,250			5.00
Reduce appropriations associated with updated vacancy credit	\$ (500,000)	\$ -	\$ (500,000)	
Increase Other Revenues associated with updated projections for investment earnings	\$ -	\$ 1,600,000	\$ (1,600,000)	
Increase Property Tax revenues associated with updated projections	\$ -	\$ 819,000	\$ (819,000)	
	<b>\$ 173,325</b>	<b>\$ 2,419,000</b>	<b>\$ (2,564,925)</b>	<b>6.00</b>
<b>Board of Commissioners Changes Total</b>	<b>\$ 8,589,000</b>	<b>\$ 2,419,000</b>	<b>\$ 5,850,750</b>	<b>6.00</b>
<b>Subtotal Including All Changes</b>	<b>\$ 840,152,000</b>	<b>\$ 833,982,000</b>	<b>\$ 6,170,000</b>	<b>2,903.75</b>
<b>Increase Appropriated Fund Balance</b>		<b>\$ 6,170,000</b>	<b>\$ (6,170,000)</b>	
<b>Board of Commissioners' Revised General Fund Budget</b>	<b>\$ 840,152,000</b>	<b>\$ 840,152,000</b>	<b>\$ -</b>	<b>2,903.75</b>

**FY2024 Budget****Exhibit B****Changes to Recommended Budget****Board of Commissioners' Changes**

The following changes to the County Manager's recommended budget **are incorporated into the FY2024 Budget ordinance**. These changes were discussed with the Board of Commissioners at the June 6, 2023, Budget Work Session.

<b>FIRE DISTRICT FUND</b>	<b>EXPENSE</b>	<b>REVENUE</b>	<b>COUNTY \$ IMPACT</b>	<b>POSITIONS</b>
<b>Manager's Recommended Budget</b>	<b>\$ 31,160,994</b>	<b>\$ 31,160,994</b>	<b>\$ -</b>	
<b>Colfax (Kernersville)</b>				
Increase Property Tax rate by 1.69 cents to 13.59 cents and revised revenue estimates	\$ -	\$ 111,206	\$ -	
Increase Sales Tax Appropriation	\$ -	\$ 17,811	\$ -	
Increase Appropriated Fund Balance	\$ -	\$ 17,221	\$ -	
Increase Appropriation to District	\$ 146,238	\$ -	\$ -	
	<b>\$ 146,238</b>	<b>\$ 146,238</b>	<b>\$ -</b>	
<b>Fire District 13 (Rankin)</b>				
Decrease Property Tax Appropriation	\$ -	\$ (20,034)	\$ -	
Increase Sales Tax Appropriation	\$ -	\$ 68,005	\$ -	
Increase Appropriated Fund Balance	\$ -	\$ 28,973	\$ -	
Increase Appropriation to District	\$ 76,944	\$ -	\$ -	
	<b>\$ 76,944</b>	<b>\$ 76,944</b>	<b>\$ -</b>	
<b>Northeast</b>				
Decrease Property Tax Appropriation	\$ -	\$ (5,648)	\$ -	
Increase Sales Tax Appropriation	\$ -	\$ 68,521	\$ -	
Increase Appropriated Fund Balance	\$ -	\$ 60,899	\$ -	
Increase Appropriation to District	\$ 123,772	\$ -	\$ -	
	<b>\$ 123,772</b>	<b>\$ 123,772</b>	<b>\$ -</b>	

FY2024 Budget  
Changes to Recommended Budget

Exhibit B  
Board of Commissioners' Changes

FIRE DISTRICT FUND	EXPENSE	REVENUE	COUNTY \$ IMPACT	POSITIONS
<b>Oak Ridge</b>				
Increase Property Tax Appropriation	\$ -	\$ 8,280	\$ -	
Increase Sales Tax Appropriation	\$ -	\$ 62,740	\$ -	
Increase Appropriated Fund Balance	\$ -	\$ 35,537	\$ -	
Increase Appropriation to District	\$ 106,557	\$ -	\$ -	
	<b>\$ 106,557</b>	<b>\$ 106,557</b>	<b>\$ -</b>	
<b>Stokesdale</b>				
Increase Property Tax Appropriation	\$ -	\$ 223	\$ -	
Increase Sales Tax Appropriation	\$ -	\$ 56,100	\$ -	
Increase Appropriated Fund Balance	\$ -	\$ 18,273	\$ -	
Increase Appropriation to District	\$ 74,596	\$ -	\$ -	
	<b>\$ 74,596</b>	<b>\$ 74,596</b>	<b>\$ -</b>	
<b>Manager's Revised General Fund Budget (No Change)</b>				
	<b>\$ 31,689,101</b>	<b>\$ 31,689,101</b>	<b>\$ -</b>	





# Introduction

FY24 Budget

# About Guilford County

Formed in 1771, Guilford County is North Carolina's third most populous county with an estimated population of ~542,000.

## Community Builders

Over 2,900 staff across 27 departments ready to serve



## Total Budget

FY2024 adopted operating budget is ~\$840 million



11%

## Growing Community

Since 2010, Guilford County's population has grown by 11%



## Vibrant Communities

Greensboro, High Point, and other cities in Guilford County help make this a great place to live, work, play, and learn.

## Celebrating Diversity

Home to the International Civil Rights Center and Museum.



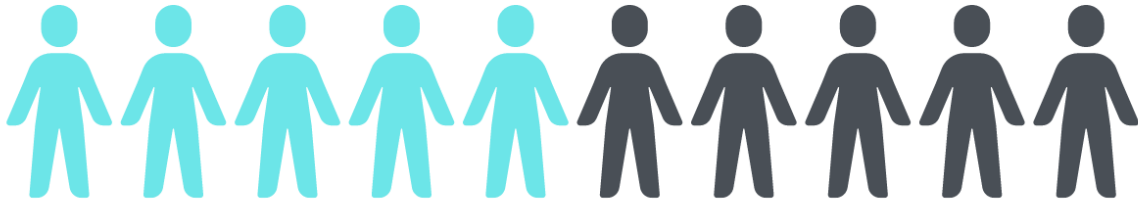
## Educational Excellence

Home to NC A&T, UNCG, Bennett College, High Point University, Guilford College, Greensboro College, and GTCC.



# About Guilford County

## Population Indicators



**Diverse community:** 48% identify as White, 36% as Black, 9% as Hispanic or Latino, 6% Asian, and 4% as some other race



### Guilford County Schools

Serves ~68,000 students  
(Guilford County Schools -  
By the Numbers)

### Housing Tenure

59% of residents own  
housing unit, 41% rent  
(2020: ACS 5 Year Estimate)



## Economic Indicators

### Top Employers

Total County Employment: 240,484  
(2022 Guilford County ACFR)

Employer	Employees
Cone Health	11,094
Guilford County School System	10,033
United States Postal Service	3,569
City of Greensboro	3,496
The Volvo Group	3,000
Guilford County Government	2,770
University of North Carolina at Greensboro	2,703
Ralph Lauren Corporation	2,681
Unifi Inc.	2,100
North Carolina A&T State University	1,973



### Unemployment rate

4.0% for February 2023

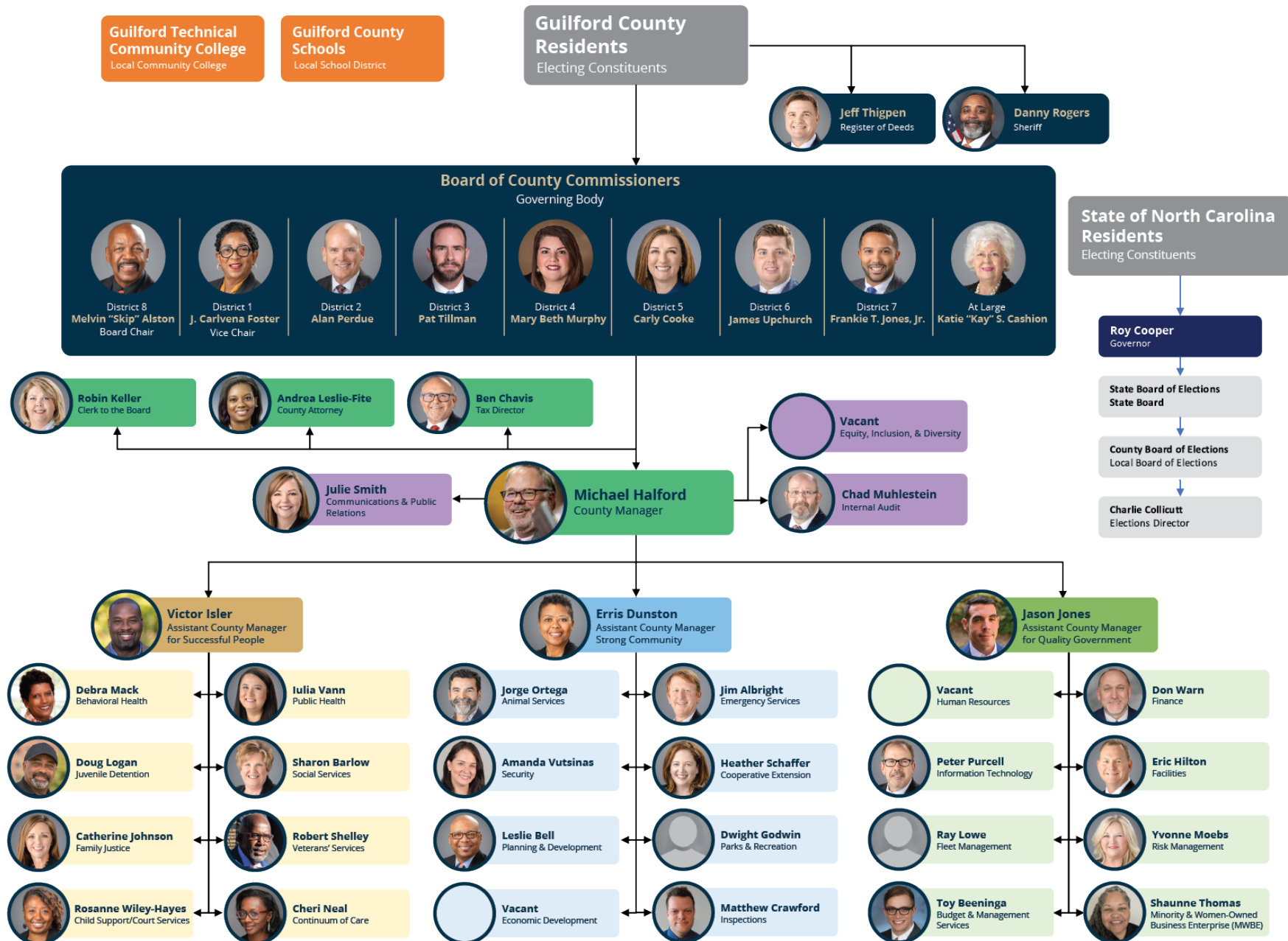
### Median Household Income

\$55,577



Source: 2023 North Carolina  
Development Tier Designations,  
Nov. 2022

# Organizational Chart



# Reader's Guide to the Budget

The Annual Budget Document for Guilford County is grouped into primary sections, each with a specific theme and purpose. Taken together, they comprise a document designed to meet the information needs of a broad base of users. The following are the sections in the order in which they appear in the budget document.

## Manager's Message

The Manager's message describes the objectives for the budget based on priorities previously discussed by the Board of Commissioners. It covers important issues such as the tax rate, budget issues and objectives, changes in services, fund balance, personnel, schools, and other changes that are incorporated into the annual budget.

## Introduction

This section provides general introductory information on the budget, the budget development process, and overall revenues and expenditures. It includes the following sections:

**About Guilford County.** A brief overview of the County.

**Organizational Chart** of County functional areas and related departments.

**Budget Development and Amendment Information.** This section includes a description of the budget development process used to prepare the annual budget and monitor or amend throughout the year. The section also includes a copy of the budget development calendar and a summary of the budget financial guidelines that are used when developing the annual budget.

**Basis of Budgeting & Accounting.** This section discusses the fund structure used to account for the financial affairs of the County, as well as the specific ways expenses and revenues are reported in the budget (Basis of Budgeting) and in the annual financial report (Basis of Accounting).

**Budget and Financial Policies & Guidelines.** This section describes Guilford County's budget and financial policies, including pertinent financial ratios associated with debt limits.

**Fund Structure & Budget by Funds.** This section describes Guilford County's fund accounting structure and provides a summary of the County's budget by fund and department.



# Reader's Guide to the Budget

## General Fund Overview

This section begins with information about the Board of Commissioners' **top priorities** for the County for policy, operations, and funding and the **Core Values** by which the County makes decisions, conducts its operations, and provides services to its residents. These priorities and core values serve as the framework that the annual budget is built around.

This section continues with additional information regarding the General Fund, the primary operating fund of Guilford County. It includes a discussion of the major **expenditure** and **revenue** categories, information on historical trends, and details regarding the development of the estimates included in the adopted budget. The section also includes a comparison of prior and current year **staffing levels** and changes over time.

## Service Delivery Strategies and Departments

The Guilford County budget is adopted at the department level. County services are grouped into three service delivery strategies:

- 1) Successful People
- 2) Strong Community
- 3) Quality Government

Each service delivery strategy has a dedicated section in this document. The sections include a summary of the overall area, summary of expenditures and revenues, and individual department pages. Department pages provide additional detail about the County's specific departments.

## Debt Repayment Information

The County issues debt, primarily through the issuance of general obligation bonds, to help fund large capital projects including new schools, detention facilities, emergency services bases, and other government needs. This section includes information about the annual **debt service payments** that must be made to pay for County debt.

A graph and chart are included to provide the reader with an understanding of the **total general obligation debt requirements** for existing and planned debt over the next 20 plus years. It also includes information regarding the **legal debt limits** and **local guidelines** that govern the amount of debt the County can issue.

# Reader's Guide to the Budget

## Other Funds

This section contains summary information regarding other annual funds included in the adopted budget. This includes information about the county's Rural Fire Districts that operate in areas of the county without a municipal fire department. Information about fire tax rates and the services provided by each fire district is included in this section.

## Multi-Year Plans

The county develops multi-year plans for major expenditures. These plans help the county prepare for major purchases in future years. This section includes plans for major facility maintenance/repair needs, major equipment purchases, technology initiatives, and vehicle replacement over the next several fiscal years.

## Capital Investment

This section includes the **Capital Improvement Plan (CIP)**, including **Planned Projects for FY2024** and **Active Capital Projects**. This section describes capital project thresholds (projects of \$100,000 or greater) and the impact of the CIP on the annual operating budget.

## Supplemental Section (Appendix)

The following information is contained in the Appendix section:

- A. **Glossary:** a list of terms related to governmental budgeting and accounting and the Guilford County Budget
- B. **Guilford County Community Profile:** additional economic, demographic, and employment information about Guilford County
- C. **Budget Ordinance.** The annual budget is formally adopted at the time the Board adopts a budget ordinance. The ordinance includes specific expenditure and revenue appropriations for the County's departments, as well as the ad valorem tax rates and levies. The ordinance also delineates the authority of the County Manager to amend the budget during the year and to enter into certain contractual agreements. Other provisions cover restrictions on contingency funds and compensation/allowances of the County Commissioners.
- D. **Fee Schedule.** The FY2024 Guilford County fee schedule, including a description of changes from FY2023.

# The Budget Development Process

## Goals and Objectives

County Management met with the Board of County Commissioners in February 2023 to discuss progress on key initiatives and review board priorities, including countywide goals, objectives and priorities. These goals, objectives and priorities are relied upon in the three-phase budget development process:

- **REQUESTED** by Departments
- **RECOMMENDED** by Manager
- **APPROVED** by Board of Commissioners

## Department Requests

The initial phase of the budget development process consisted of County leaders developing collective priorities for the upcoming budget year and Departments developing their base budgets and submitting Program Enhancement Requests.

- In December, department directors worked with BMS staff and the County Manager's office to review accomplishments and develop collective priorities for the upcoming budget year.
- In January, Departments participated in a formal budget kickoff and collaboration session, where they were provided a budget checklist with notable dates, deadlines, and milestones.
- BMS staff then hosted a training on the budget software for all departments.
- Throughout January and February, departments worked with BMS staff to develop their base budget requests, which include ongoing operations to fund current service levels, and to submit Program Enhancement Requests for new or expanded programs.
- The County also received budget requests and related information from external organizations wholly or partially funded by the County, including the Guilford County Schools, Guilford Technical Community College, and County fire districts.

In tandem with these steps, BMS staff reviewed and analyzed all revenue sources, including tax valuations and sales tax projections, to determine the amount of projected revenues that will be available from all sources.

## Manager's Recommended Budget

After receiving and compiling budget requests from departments and external partners, BMS staff analyzed requests to determine if they are reasonable, justified and consistent with service objectives. Each department met with the County Manager's office and BMS staff to review the departments' accomplishments, challenges, and FY2024 requests. BMS staff and the County Manager's office then worked to develop a recommended budget to be presented to the Board, along with the budget message, in May.

# The Budget Development Process

## **Board Approved Budget**

Throughout the spring, the Board held several work sessions on the budget and budget-related topics including the discussion of countywide priorities. Following the County Manager's Recommended Budget, next steps in the budget development process included:

- Board budget work sessions to discuss the proposed budget
- A public hearing on the budget prior to adoption, as required by NC General Statutes
- Board discussion, deliberation, and adjustment to the recommended budget, based upon Board direction, public input, legislative action, and other factors that may arise
- Board adoption of the budget by June 30, as required by NC General Statutes

The County prepares and adopts its budget for annual funds on the modified accrual basis. A financial plan to operate the Internal Services Fund is adopted each fiscal year, with revenue derived from fees for services, fund balances, and other revenues being adequate to meet expenditures. Each of these funds is included in the Budget Ordinance and in the schedules and tables included in this document.

# Budget Calendar

<b>Date</b>		<b>Action by</b>
November 4	County Manager's Office (CMO) & Budget & Management Services (BMS) staff reviewed preliminary projections, trends, and budget development objectives	BMS, CMO
December 1	<ul style="list-style-type: none"> <li>FY2024 draft budget calendar for Departments completed</li> <li>Initial FY2024 payroll estimates prepared</li> </ul>	BMS
December 1 – December 19	Assistant County Managers (ACMs) & BMS staff met with departments to review services, challenges, and opportunities	ACMs, BMS, County Departments
December 20	FY2024 Budget Takeoff with Department Heads: discussion of fiscal conditions, budget milestones, and collective priorities	CMO, BMS, County Departments
<b>January 4</b>	<ul style="list-style-type: none"> <li>FY2024 Budget Takeoff with Department Heads &amp; Department Key Stakeholders</li> <li>Reviewed fiscal conditions, budget milestones, and priorities</li> <li>Budget development calendar provided to all departments</li> </ul>	CMO, BMS, County Departments
January 5 & 6	<ul style="list-style-type: none"> <li>Provided training to County departments on new budget software</li> <li>Budget system ready for Department use</li> <li>Initial revenue &amp; personnel estimates completed</li> </ul>	BMS, County Departments
February 2 & 3	<b>Board Retreat</b>	
February 23	<b>Board Work Session (with Budget Topics)</b>	
March 2	<b>Board Work Session (with Budget Topics)</b>	
<b>March 3</b>	Department budgets due & budget system closes	County Departments
March 16	<b>Board Work Session (with Budget Topics)</b>	
March 20 – April 13	County Manager meets with departments to review budget requests	CMO, BMS, County Departments
April 6	<b>Board Work Session (with Budget Topics)</b>	
April 21	County Manager meets with fire departments to review tax rate requests	CMO, BMS, Fire Departments
May 15	<i>Statutory deadline for Board of Education (GCS) and Board of Trustees (GTCC) to submit budget request to Board of Commissioners</i>	
<b>May 18</b>	Manager presents Recommended Budget at regular Board of Commissioners meeting	Board of Commissioners County Manager
May 25	<b>Board Budget Work Session</b>	
June 1	<i>Statutory deadline for County Manager to present budget &amp; budget message to Board of Commissioners</i>	County Manager
<b>June 1</b>	Public Hearing on Recommended Budget & Economic Development Allocations	Board of Commissioners County Manager
June 6	<b>Board Budget Work Session</b>	
<b>June 15</b>	<b>Adopt Budget Ordinance</b>	<b>Board of Commissioners</b>
June 30	<i>Statutory deadline for Board of Commissioners to adopt Budget Ordinance</i>	
July 1	Fiscal Year 2024 begins	

# Budget Control & Amendments

## Level of Budgetary Control

Budgets in the General Fund are legally controlled at the department level. Any amendments that increase or decrease departmental budgets must follow certain approval processes as described below. Projects in the Capital Projects Fund with project-length budgets are controlled by project. The legal level of control varies for the Special Revenue Funds. Appropriations in the Rural Fire District Fund are by rural fire tax district; the appropriations in the Room Occupancy/Tourism Development Tax Fund are on a fund basis.

Modifications to the original budget occur throughout the year for a variety of reasons. These modifications take one of four forms:

- 1) Budget Transfers
- 2) Budget Amendments up to \$30,000
- 3) Budget Amendments over \$30,000
- 4) Budget Amendments for certain accounts

## Budget Transfers

Budget transfers usually originate at the department level. Transfers adjust various line items within the department's budget, but do not affect the overall total for the department or the county. The request includes a justification and the conditions resulting in the availability of funds to support the transfer. Budget transfers may not be used to provide funding for the creation of unauthorized positions. Transfers are reviewed and, upon approval, makes the adjustment in the financial system.

## Budget Amendments

**Up to \$30,000.** The County Manager is authorized in the Budget Ordinance to make transfers between departments within the same fund of up to \$30,000 per transaction. These Budget Amendments are treated in much the same manner as Budget Transfers with one exception -- the County Manager is required to report each amendment of this nature to the Board at its next regularly scheduled meeting. As with Budget Transfers, these Budget Amendments may not be used to create unauthorized positions or raise salaries.

The County Manager is also authorized in the Budget Ordinance to make appropriations from the Reserve for Contingencies in an amount not to exceed \$30,000. These transactions must be reported to the BOC at its next regular meeting.

**\$30,000 and above.** Budget Amendments equal to or in excess of \$30,000 require the approval of the Board of Commissioners. These types of transactions, however, must go through the Agenda Process for presentation to the Board. For this reason, additional supplemental information regarding the reason for the amendment may be required.



# Budget Control & Amendments

**Technology Items & Other Centrally Calculated Budget Line Items.** The County Manager is authorized to transfer funds appropriated in the Technology Pool in the General Fund to other departments within the General Fund for the purchase of computer hardware, software, and other technological items in amounts as he/she deems necessary. The County Manager is also authorized to transfer funds budgeted in the General Fund insurance, salaries & benefits, energy, and facility expense accounts to the same accounts in other departments within the General fund to adjust for projected expenditure patterns. Each such transfer must be reported to the Board of Commissioners at its next regular meeting.

# Basis of Budgeting & Basis of Accounting

## Basis of Budgeting

All funds of the County are budgeted for and accounted for during the year on the modified accrual basis of accounting in accordance with North Carolina General Statutes. Under the modified accrual basis, revenues are recognized in the accounting period in which they become measurable and available to pay liabilities of the current period. Expenditures are recognized in the accounting period in which the costs for goods or services are incurred (except for un-matured principal and interest on general long-term debt, which are recognized when due). The County maintains encumbrance accounts under which purchase orders, contracts and other commitments are reserved against available appropriations.

The appropriations in the General Fund are formally budgeted and legally controlled on a departmental basis. Projects in the Capital Projects Funds with project-length budgets are controlled by project. The legal level of control varies for the Special Revenue Funds. Appropriations in the Rural Fire District Fund are by rural fire tax district; the appropriations in the other annual funds are on a fund basis.

Concurrent with the adoption of the annual budget ordinance, the County approves a balanced financial plan for the Internal Service Fund. A financial plan is balanced when estimated expenses do not exceed estimated revenues. Any change in the financial plan during the year must be approved by the Board of County Commissioners.

## Basis of Accounting

Basis of accounting refers to the specific time at which revenues and expenditures are recorded in the accounts and reported in the financial statements. In accordance with North Carolina General Statutes, all funds of the County are maintained during the year using the modified accrual basis of accounting.

Revenues are recognized as soon as they are both "measurable" and "available". "Measurable" means the amount of the transaction can be determined and "available" means the amount is collectible within the current month/year or soon enough thereafter to be used to pay liabilities of that same month/year. For this purpose, the County considers revenues, except for property taxes, to be available if they are collected within 90 days of the end of the current fiscal period.

Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

# Basis of Budgeting & Basis of Accounting

The government-wide, proprietary, and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, except for the agency funds which have no measurement focus. Revenues are recorded when earned and expenses recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the County gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

The goal of accounting is to provide a clear and accurate picture of a local government's financial position by matching the timing of revenues and expenditures. It helps local governments to make informed decisions about budgeting and spending, and to ensure that they are using their funds responsibly and in compliance with relevant laws and regulations. For additional information, see the County's Annual Comprehensive Financial Report (ACFR).

# Budget & Financial Policies & Guidelines

*Guilford County staff presented to the Board of County Commissioners on March 16, 2023, to review the County's Annual Comprehensive Financial Report (ACFR) and discuss fund balance and associated policies & guidelines.*

Guilford County's financial policies & guidelines ensure fiscal strength and accountability, as well as guide the County in managing resources used to carry out governmental functions for its residents. The guidelines presented below are specifically related to the development, adoption, and management of the budget. The County's budget is prepared in accordance with the North Carolina Local Government Budget and Fiscal Control Act (North Carolina General Statutes, Chapter 159). The County reviews these policies & guidelines and budgetary practices on an as-needed basis.

## Operating Budget & Fund Balance

1. The County will operate under an annual balanced budget ordinance whereby the sum of the net revenues and appropriated fund balances equals the expenditure appropriations as required by the North Carolina Local Government Budget and Fiscal Control Act.
2. Guilford County's annual budget shall be adopted by July 1<sup>st</sup> of the new fiscal year, and shall begin on July 1 and end June 30.
3. The Board of Commissioners shall review and determine the property tax rate each fiscal year. The tax rate will be based on the county's cost of providing general government services.
4. The County has adopted a minimum fund balance policy for the General Fund which instructs management to conduct the business of the County in such a manner that unassigned fund balance be set and maintained at a minimum of no less than 8% of budgeted expenditures. Staff continue to evaluate adoption of a fund balance policy of 2-3 months of unassigned fund balance.
5. Revenues and expenses shall be budgeted at realistic levels that both avoid shortfalls and accurately reflect expenditure requirements.
6. The County shall avoid funding continuing expenses with one-time revenues.
7. The County will not assume funding responsibility for expired grant funded programs and positions without Board approval.
8. Amendments to the annual budget shall be made in accordance with *Section 10* of the Budget Ordinance.
9. The County shall have its accounts independently audited at the close of each fiscal year by a certified public accountant.

# Budget & Financial Policies & Guidelines

## Capital Projects

1. The County shall prepare and present to the Board of Commissioners an updated 10-year Capital Investment Plan (CIP) each year.
2. Capital projects included in the CIP should cost at least \$100,000, take more than one year to complete, and have a useful life of at least 10 years. Other items may be included if they represent a substantial investment of County funds.
3. Anticipated changes in operating expenses related to capital projects shall be identified in the CIP and included in the appropriate departments in the annual operating budget.
4. The County shall transfer from the General Fund to the County Building Construction Fund annually an amount equal to the scheduled contribution according to the Future Capital Needs Financing Schedule.
5. The Board of Commissioners will authorize individual capital projects by approving a balanced capital project ordinance in accordance with state statutes.

## Debt

1. The approval, sale and repayment of debt for the County are determined by North Carolina statutes and regulations.
2. Per the state statutes, net debt shall not exceed 8% of the appraised value of property subject to taxation (NCGS 159-55).
3. Local policy places additional restrictions and guidance on the use of debt financing and debt structuring beyond the terms of the General Statutes:
  - a. Net general obligation debt per capita should not exceed \$3,000.
  - b. Net general obligation debt as a percentage of assessed valuation should not exceed 3.0%.
  - c. Net general obligation debt service as a percentage of the operating budget should not exceed 15.0%.
4. Debt affordability will be determined using an objective, analytical approach. This process involves the comparison of generally accepted standards and guidelines.
5. Selection of debt instruments is made with reference to risk, cost, and term.
6. The County will seek to maintain its high bond ratings.
7. The County shall seek to increase the level of pay-as-you-go funding for major capital projects to reduce reliance on debt financing.

# Fund Structure

Guilford County uses a fund accounting system to account for its operations. This accounting method groups financial activities of common purposes into various "funds." In compliance with the North Carolina Local Government Budget and Fiscal Control Act, the County adopts an annual budget ordinance for all funds except:

- Projects within the *Community Development & Recovery* or *Grant Projects* Special Revenue Funds, authorized by grant ordinance
- Projects within the *County Building Construction Fund* or *School Capital Outlay Fund*, authorized by project ordinance
- Trust and Agency Funds

**Blue highlighted rows** denote the fund is adopted in the annual budget ordinance. Other funds are presented for information only to present a complete picture of the County's fund structure.

Fund	Description	Category	Type
<b>1000:</b> General	Primary operating fund for the County. Accounts for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund.	Governmental	General
<b>2000:</b> Internal Service	Accounts for the County's risk management services provided to other departments of the County on a cost reimbursement basis.	Proprietary	Internal Service
<b>4500:</b> Room Occupancy & Tourism Development	Accounts for occupancy taxes collected from various hotels, motels, and similar establishments in Guilford County. Under North Carolina General Statutes, Chapter 988, Guilford County levies a three percent occupancy tax. The County remits 70% of the net proceeds to the Greensboro/Guilford County Tourism Development Authority and the remaining 30% to the City of High Point.	Governmental	Special Revenue
<b>4700:</b> Tax Revaluation	Accounts for expenses for conducting the county's property revaluation process including any revenues dedicated to revaluation.	Governmental	Special Revenue
<b>4730:</b> Fines & Forfeitures	Accounts for fines and forfeitures collected by the County that are required to be remitted to the Guilford County Board of Education.	Governmental	Special Revenue
<b>4740:</b> DSS Representative Payee	Accounts for funds deposited with the Mental Health and Social Services Departments for the benefit of specified clients being served by the County.	Governmental	Special Revenue
<b>4850:</b> Opioid Settlement	Accounts for funds deposited as part of the national Opioid Settlement. Established in FY2022	Governmental	Special Revenue
<b>4960:</b> Grant Projects	Accounts for projects financed primarily with external grant funds that extend beyond one fiscal year.	Governmental	Special Revenue



# Fund Structure

Fund	Description	Category	Type
<b>4950:</b> Community Development & Recovery	Accounts for projects financed primarily with Community Development Block Grant Funds for rehabilitation and new construction of housing for individuals with low to moderate income levels. Also used to track COVID recovery funds received from federal sources like CARES and ARPA.	Governmental	Special Revenue
<b>5000:</b> County Building Construction	Accounts for capital projects in which the assets are retained entirely or in part by the County. (Note: Specific capital project budgets are appropriated by project ordinances. The amount appropriated in this fund in the budget ordinance reflects the County's contribution from the General Fund for various capital needs.)	Governmental	Capital Projects
<b>5200:</b> School Capital Outlay	Accounts for the construction of school buildings and facilities for the Guilford County Board of Education and Guilford Technical Community College.	Governmental	Capital Projects
<b>6000:</b> Law Enforcement Officer Special Separation Allowance	Accounts for the activities of a single employer, public employee retirement system, which accumulates resources for pension benefit payments to qualified law enforcement officers.	Fiduciary	Pension Trust
<b>7500:</b> NC Treasurer's Vehicle Interest	Accounts for three percent additional interest collected on the first month's interest assessed on delinquent registered motor vehicle property taxes as per House Bill 1779. The additional interest is remitted to the NC Department of State Treasurer monthly and will be used by the Division of Motor Vehicles to create a combined motor vehicle registration renewal and property tax collection system.	Fiduciary	Agency
<b>8000:</b> Rural Fire Districts	Accounts for voter-approved property taxes levied to provide fire protection services. Separate accounts are established within this fund for each of the fire protection districts.	Governmental	Special Revenue
<b>9100:</b> Debt Service Fund	Accounts for debt service payments for Education and General County needs including revenues dedicated to debt service.	Governmental	Debt Service
Tax Collection	Accounts for property, occupancy, and/or privilege taxes collected by the County Tax Collector in his/her capacity as agent for various municipalities, a special district, and an authority.	Fiduciary	Agency

# Budget by Funds

Expenditure by Department	General Fund	Debt Service	DSS Rep. Payee	Fines & Forfeit.	Opioid Settle.	Room Occ. & Tourism Dev.	Rural Fire Districts	Tax Reval.	County Building Construct. Fund	School Building Construct. Fund	(Less Interfund Transfers)	Total	Internal Service
<b>Education (Operating, Capital, Debt)</b>	<b>387,663,573</b>	<b>87,863,366</b>	-	4,000,000	-	-	-	-	-	8,050,000	(55,730,000)	<b>431,846,939</b>	-
Guilford County Schools	306,396,073	77,596,398		4,000,000						6,500,000	(44,170,000)	350,322,471	
Honor School Capital	51,100,000											51,100,000	
Guilford Technical Community College	30,167,500	10,266,968								1,550,000	(11,560,000)	30,424,468	
<b>Successful People</b>	<b>171,653,403</b>	-	4,000,000	-	225,601	-	-	-	-	-	-	<b>175,879,004</b>	-
Behavioral Health	10,795,881											10,795,881	
Child Support Enforcement	8,389,098											8,389,098	
Court Services	1,190,023											1,190,023	
DHHS Administration	452,171											452,171	
Family Justice Center	1,448,558											1,448,558	
Juvenile Detention	4,182,360											4,182,360	
Public Health	56,582,651											56,582,651	
Social Services	86,452,331											86,452,331	
Transportation Service	1,588,179											1,588,179	
Veteran Services	572,151											572,151	
Human Services	-		4,000,000		225,601							4,225,601	
<b>Strong Community</b>	<b>167,269,491</b>	-	-	-	-	10,000,000	31,689,101	-	-	-	-	<b>208,958,592</b>	-
Animal Services	5,308,076											5,308,076	
Cooperative Extension Service	915,011											915,011	
Coordination Services	3,565,001											3,565,001	
Culture - Libraries	2,372,508											2,372,508	
Culture-Recreation (Parks)	5,923,120											5,923,120	
Economic Develop & Assistance	4,629,455											4,629,455	
Emergency Services	44,512,092											44,512,092	
Fire Districts	-						31,689,101					31,689,101	
Inspections	3,440,808											3,440,808	
Law Enforcement	86,788,254											86,788,254	
Planning and Development	2,477,793											2,477,793	
Security	4,652,103											4,652,103	
Soil & Water Conservation	431,607											431,607	
Solid Waste	2,253,663											2,253,663	
Room Occupancy/Tourism Development	-					10,000,000						10,000,000	

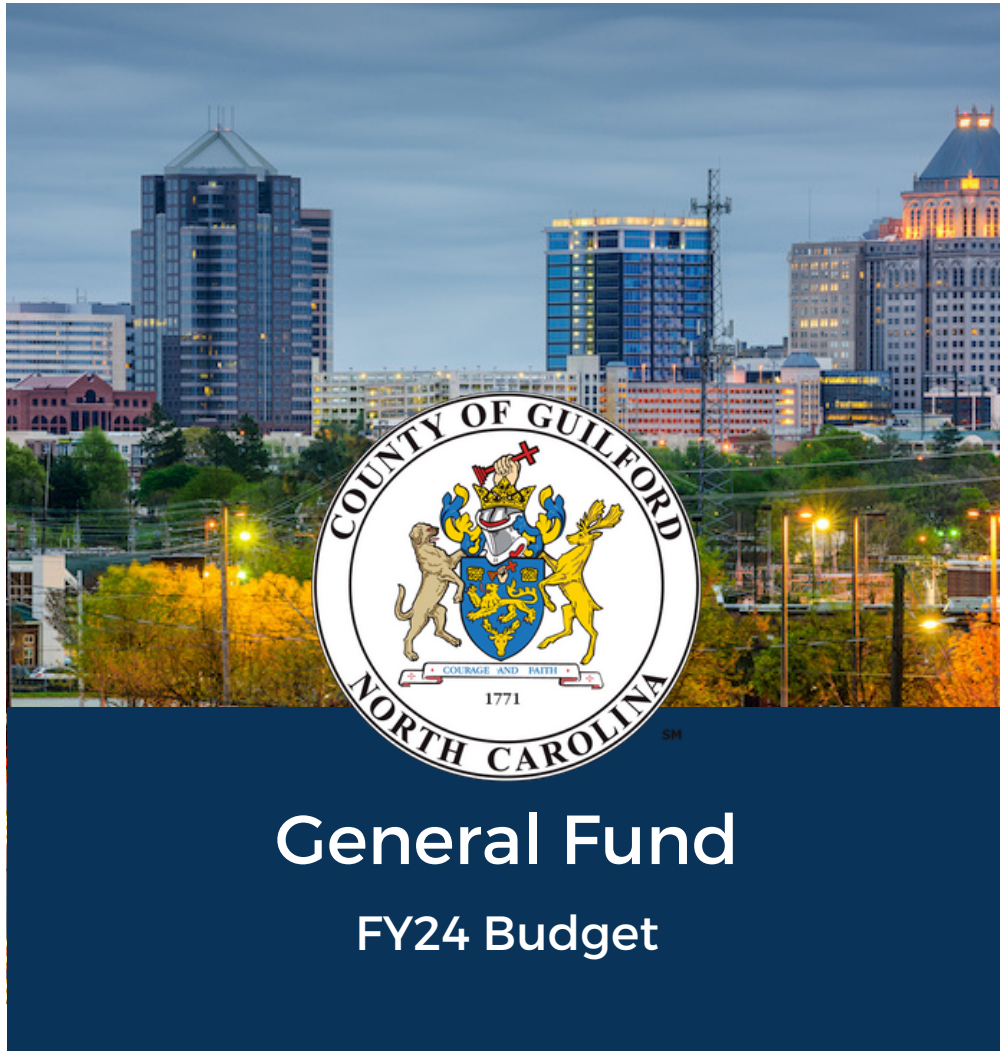
# Budget by Funds

Expenditure by Department	General Fund	Debt Service	DSS Rep. Payee	Fines & Forfeit.	Opioid Settle.	Room Occ. & Tourism Dev.	Rural Fire Districts	Tax Reval.	County Building Construct. Fund	School Building Construct. Fund	(Less Interfund Transfers)	Total	Internal Service
<b>Quality Government</b>	<b>75,207,742</b>	-	-	-	-	-	-	-	-	-	-	<b>75,207,742</b>	<b>59,010,000</b>
County Administration	2,460,917											2,460,917	
County Attorney	4,557,524											4,557,524	
County Commissioners & Clerk	1,511,106											1,511,106	
Budget & Management Services	1,373,955											1,373,955	
Elections	3,641,598											3,641,598	
Facilities	11,196,602											11,196,602	
Finance	4,779,509											4,779,509	
Fleet Operation	1,823,530											1,823,530	
Human Resources	10,838,602											10,838,602	
Health Care & Wellness	-											-	52,879,850
Information Technology	17,198,101											17,198,101	
Internal Audit	925,701											925,701	
Minority and Women-Owned Business Dept.	1,566,976											1,566,976	
Public Relations	1,189,999											1,189,999	
Register of Deeds	3,236,260											3,236,260	
Risk Management	-											-	6,130,150
Tax	8,907,362											8,907,362	
<b>Other/Support Services</b>	<b>38,357,791</b>	<b>20,089,634</b>	-	-	-	-	-	<b>362,500</b>	<b>1,515,000</b>	-	<b>(19,360,791)</b>	<b>40,964,134</b>	-
County Debt	17,605,139	20,089,634									(17,605,139)	20,089,634	
General Government Transfers	1,755,652							362,500	1,515,000		(1,755,652)	1,877,500	
ARPA Enabled	18,997,000											18,997,000	
<b>Sub-Total</b>	<b>840,152,000</b>	<b>107,953,000</b>	<b>4,000,000</b>	<b>4,000,000</b>	<b>225,601</b>	<b>10,000,000</b>	<b>31,689,101</b>	<b>362,500</b>	<b>1,515,000</b>	<b>8,050,000</b>	<b>(75,090,791)</b>	<b>932,856,411</b>	<b>59,010,000</b>

Sources of Funds	General Fund	Debt Service	DSS Rep. Payee	Fines & Forfeit.	Opioid Settle.	Room Occ. & Tourism Dev.	Rural Fire Districts	Tax Reval.	County Building Construct. Fund	School Building Construct. Fund	(Less Interfund Transfers)	Total	Internal Service
Property Taxes	515,509,000						23,812,103					539,321,103	
Federal & State Funds	94,705,383	2,382,386	4,000,000		225,601							101,313,370	
Sales Taxes	101,750,000	29,000,000					5,439,771					136,189,771	
User Charges	48,016,615											48,016,615	56,759,075
Other	24,750,635	71,285,139		4,000,000		10,000,000		358,750	1,350,000	4,050,000	(75,090,791)	40,703,733	15,000
Fund Balance*	55,420,367	5,285,475					2,437,227	3,750	165,000	4,000,000		67,311,819	2,235,925
<b>Sub-Total</b>	<b>840,152,000</b>	<b>107,953,000</b>	<b>4,000,000</b>	<b>4,000,000</b>	<b>225,601</b>	<b>10,000,000</b>	<b>31,689,101</b>	<b>362,500</b>	<b>1,515,000</b>	<b>8,050,000</b>	<b>(75,090,791)</b>	<b>932,856,411</b>	<b>59,010,000</b>

\*Note: The FY2024 General Fund budget includes approximately \$19 million in appropriated fund balance associated with "ARPA-enabled" projects. This portion of fund balance usage is based on prior year savings.



# What Services Does Guilford County Provide?

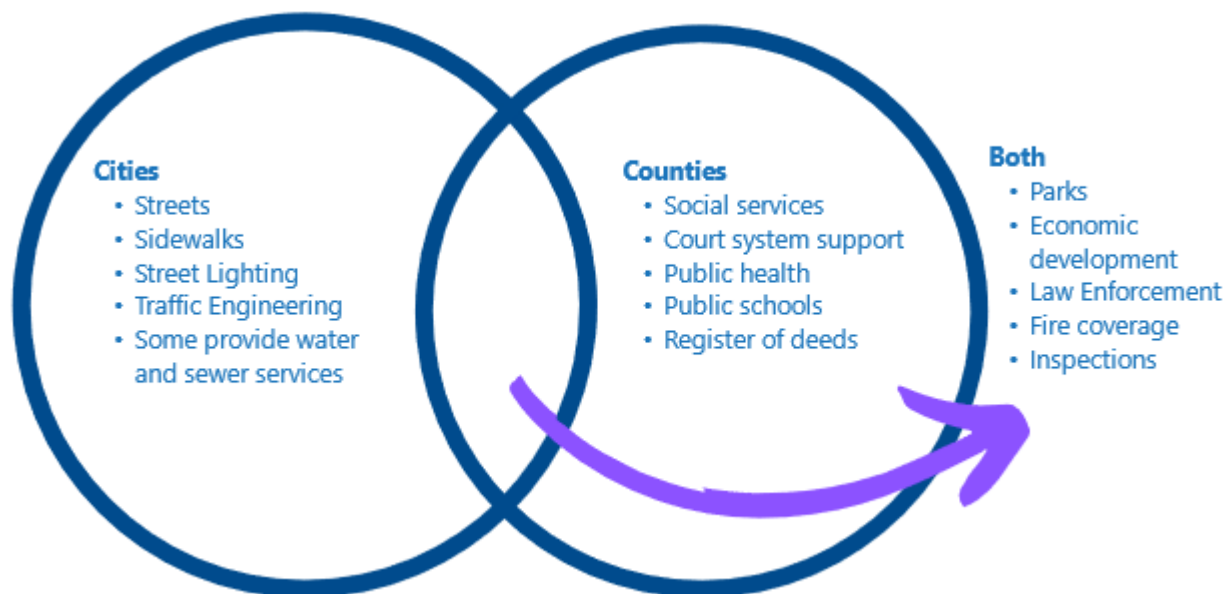
The General Fund is the main operating fund for the County and accounts for nearly all County operations. The Fiscal Year 2023-24 (FY2024) General Fund budget totals **\$840,152,000**. Excluding the \$19 million in re-appropriated ARPA Enabled projects for the homelessness taskforce, transportation taskforce, and integrated data project, the General Fund budget increased by \$37.3 million, or 4.8%. The general property tax rate is **\$0.7305** per \$100 of assessed valuation, unchanged from FY2023. At this rate, a property owner will pay \$73.05 of general County property tax for every \$10,000 of property owned. An individual may also pay other taxes, like city taxes or fire district taxes, depending on where their property is located.

## \$840,152,000

### General Fund Budget

#### What services does Guilford County provide?

In North Carolina, counties and cities are required to provide different services to meet the needs of residents. Counties in North Carolina are considered “arms” of the state government and are responsible for implementing mandated state and federal programs at the local level. While counties provide various services beyond the required programs, their primary responsibilities are focused on administering and funding core state programs in education, human services, and public safety.



Throughout the budget document, you may see references to mandated and non-mandated services. This means that Guilford County is required to provide some services (“mandated”) and has elected to provide other services, like parks, which are not mandated (“non-mandated”) but were determined by the Board of Commissioners to be worth county investment because of their public benefits.

What services does Guilford County provide? The County’s Service Inventory provides a detailed list of county services: <https://www.guilfordcountync.gov/our-county/budget-management-services/guilford-county-service-inventory>

# How much do these services cost?

## General Fund Expenditures by Service Category



*\*Excluding re-appropriated funding for ARPA Enabled Projects*

Guilford County's organizational structure is aligned by service category. These include:

**Successful People** houses critical human support services which our residents rely on and are mandated by the state, including Public Health, Social Services, Child Support Enforcement, and related care programs, among others. The **Successful People** budget is \$171.7 million, or 21% of the General Fund budget.

**Strong Community** departments interact directly with the community, providing resources and a wide range of services including Law Enforcement, Parks & Recreation, Emergency Services, Cooperative Extension programs, and Animal Services, among others. The **Strong Community** budget is \$167.3 million, or 21% of the General Fund budget.

**Quality Government** encompasses internal service departments that are the foundation through which the County provides services and support to our residents. These departments include Information Technology, Finance, County Administration, and Facilities, among many others. The **Quality Government** budget is \$76.9 million, or 9% of the General Fund budget.

**Education** represents the County's \$387.7 million investment in the Guilford County Schools and Guilford Technical Community College. This represents 47% of the General Fund budget, including operating support, annual capital maintenance, honoring the school capital commitment to fund \$2.0 billion in school capital needs, and existing debt service requirements. This does not include restricted local sales and use tax budgeted in the debt service fund, representing an additional \$29.0 million for debt service on school capital construction.

**County Debt** represents the County's debt repayment obligations and financing for vehicle replacement. The General Fund transfer to the **Debt Service** budget is \$17.6 million, or 2% of the General Fund budget.

An additional section is included on **ARPA Enabled Projects**, which represents ~\$19 million in investments made by the Board of Commissioners in homelessness taskforce, transportation taskforce, and integrated data project.



# How much do these services cost?

## General Fund Expenditures by Department

	FY2024 Budget	% of Budget	Positions	Exp. per Capita
<b>Education (Operating, Debt, Capital)</b>	<b>\$387,663,573</b>	<b>47%</b>	<b>-</b>	<b>\$715</b>
<b>Successful People</b>	<b>\$171,653,403</b>	<b>21%</b>	<b>1,378.00</b>	<b>\$316</b>
HHS - Social Services	86,452,331	11%	727.00	\$159
HHS - Public Health	56,582,651	7%	463.50	\$104
Behavioral Health	10,795,881	1%	3.00	\$20
Child Support Services	8,389,098	1%	98.82	\$15
Juvenile Detention	4,182,360	< 1%	36.00	\$8
HHS - Transportation Service	1,588,179	< 1%	15.00	\$3
Family Justice Center	1,448,558	< 1%	12.00	\$3
Court Services	1,190,023	< 1%	15.18	\$2
Veteran Services	572,151	< 1%	6.00	\$1
HHS - Administration	452,171	< 1%	1.50	< \$1
<b>Strong Community</b>	<b>\$167,269,491</b>	<b>20%</b>	<b>1,129.35</b>	<b>\$308</b>
Law Enforcement	86,788,254	11%	662.00	\$160
Emergency Services	44,512,092	5%	280.25	\$82
Parks and Recreation	5,923,120	1%	31.00	\$11
Animal Services	5,308,076	1%	54.00	\$10
Security	4,652,103	< 1%	39.00	\$9
Economic Develop & Assistance	4,629,455	< 1%	-	\$9
Coordination Services	3,565,001	< 1%	0.10	\$7
Inspections	3,440,808	< 1%	31.00	\$6
Planning and Development	2,477,793	< 1%	20.75	\$5
Culture - Libraries	2,372,508	< 1%	-	\$4
Solid Waste	2,253,663	< 1%	8.25	\$4
Cooperative Extension Service	915,011	< 1%	-	\$2
Soil & Water Conservation	431,607	< 1%	3.00	\$1
<b>Quality Government</b>	<b>\$75,207,742</b>	<b>9%</b>	<b>391.40</b>	<b>\$139</b>
Information Technology	17,198,101	2%	60.00	\$32
Facilities	11,196,602	1%	67.00	\$21
Human Resources	10,838,602	1%	29.00	\$20
Tax	8,907,362	1%	69.00	\$16
Finance	4,779,509	< 1%	40.00	\$9
County Attorney	4,557,524	1%	30.00	\$8
Elections	3,641,598	< 1%	16.00	\$7
Register of Deeds	3,236,260	< 1%	27.50	\$6
County Administration	2,460,917	< 1%	8.90	\$5
Fleet Operation	1,823,530	< 1%	2.00	\$3
Minority and Women-Owned Business Enterprise	1,566,976	< 1%	8.00	\$3
Commissioners & Clerk to the Board	1,511,106	< 1%	15.00	\$3
Budget & Management Services	1,373,955	< 1%	9.00	\$3
Public Relations & Communications	1,189,999	< 1%	4.00	\$2
Internal Audit	925,701	< 1%	6.00	\$2
<b>General Government Transfers</b>	<b>\$1,755,652</b>	<b>&lt; 1%</b>	<b>-</b>	<b>\$3</b>
<b>County Debt</b>	<b>\$17,605,139</b>	<b>2%</b>	<b>-</b>	<b>\$32</b>
<b>Total</b>	<b>\$821,155,000</b>	<b>100%</b>	<b>2,898.75</b>	<b>\$1,514</b>
<b>ARPA Enabled Projects</b>	<b>\$18,997,000</b>		<b>5.00</b>	

# How much do these services cost?

This chart shows how much locally generated revenue (County \$), mostly from property and sales taxes, is used to support county programs and services. Revenues received by a department from intergovernmental sources, user fees, and charges make up the difference between a department's Expense and County \$ amounts.

## Education and 7 of the 28 departments on the list account for 90% of all available county funds

Department	FY2024 Budget				Cumulative	
	Total Budget	County Dollars	County %		County Dollars	% of Total
Education (Operating, Debt, Capital)	\$387,663,573	\$380,913,573	98%		\$380,913,573	57%
Law Enforcement	86,788,254	79,035,582	91%		459,949,155	69%
HHS - Social Services	86,452,331	31,026,945	36%		490,976,100	74%
HHS - Public Health	56,582,651	28,306,833	50%		519,282,933	78%
Emergency Services	44,512,092	22,270,470	50%		541,553,403	81%
County Debt	17,605,139	13,134,139	75%		554,687,542	83%
Information Technology	17,198,101	17,194,885	100%		571,882,427	86%
Human Resources	10,838,602	10,778,602	99%		582,661,029	87%
Behavioral Health	10,795,881	10,715,277	99%		593,376,306	89%
Facilities	11,196,602	9,956,240	89%		603,332,546	91%
Tax	8,907,362	6,552,630	74%		609,885,176	92%
Finance	4,779,509	4,654,509	97%		614,539,685	92%
Parks and Recreation	5,923,120	4,652,055	79%		619,191,740	93%
Security	4,652,103	4,625,503	99%		623,817,243	94%
Economic Develop & Assistance	4,629,455	4,629,455	100%		628,446,698	94%
County Attorney	4,557,524	4,545,524	100%		632,992,222	95%
Animal Services	5,308,076	4,060,846	77%		637,053,068	96%
Elections	3,641,598	3,434,488	94%		640,487,556	96%
County Administration	2,460,917	2,460,917	100%		642,948,473	97%
Culture - Libraries	2,372,508	2,372,508	100%		645,320,981	97%
Planning and Development	2,477,793	2,360,563	95%		647,681,544	97%
Inspections	3,440,808	2,130,808	62%		649,812,352	98%
Juvenile Detention	4,182,360	1,779,912	43%		651,592,264	98%
Fleet Operation	1,823,530	1,771,530	97%		653,363,794	98%
General Government Transfers	1,755,652	1,755,652	100%		655,119,446	98%
Minority and Women-Owned Business Enterprise	1,566,976	1,566,976	100%		656,686,422	99%
Coordination Services	3,565,001	1,793,426	50%		658,479,848	99%
Commissioners & Clerk to the Board	1,511,106	1,482,106	98%		659,961,954	99%
Budget & Management Services	1,373,955	1,308,990	95%		661,270,944	99%
Family Justice Center	1,448,558	1,306,558	90%		662,577,502	99%
Public Relations & Communications	1,189,999	1,189,999	100%		663,767,501	100%
Court Services	1,190,023	1,189,663	100%		664,957,164	100%
Solid Waste	2,253,663	1,025,439	46%		665,982,603	100%
Internal Audit	925,701	925,701	100%		666,908,304	100%
Cooperative Extension Service	915,011	865,611	95%		667,773,915	100%
HHS - Transportation Service	1,588,179	615,179	39%		668,389,094	100%
Veteran Services	572,151	569,151	99%		668,958,245	100%
Child Support Services	8,389,098	557,184	7%		669,515,429	101%
Soil & Water Conservation	431,607	398,930	92%		669,914,359	101%
HHS - Administration	452,171	367,491	81%		670,281,850	101%
Register of Deeds	3,236,260	(4,348,850)	-134%		665,933,000	100%
<b>Total</b>	<b>\$821,155,000</b>	<b>\$665,933,000</b>	<b>81%</b>			
<b>ARPA Enabled Projects</b>	<b>\$18,997,000</b>	<b>\$18,997,000</b>				

# How do we pay for these services?

## Summary of Revenues by Type



*\*Excluding re-appropriated funding for ARPA Enabled Projects*

Nearly nine of every ten dollars of revenue are generated from just three sources – property taxes (63%), sales taxes (13%), and federal and state funds (12%). Other revenues are generated by fees for various services, such as ambulance transportation and medical visits to Public Health clinics, as well as investment earnings and appropriations of fund balance.

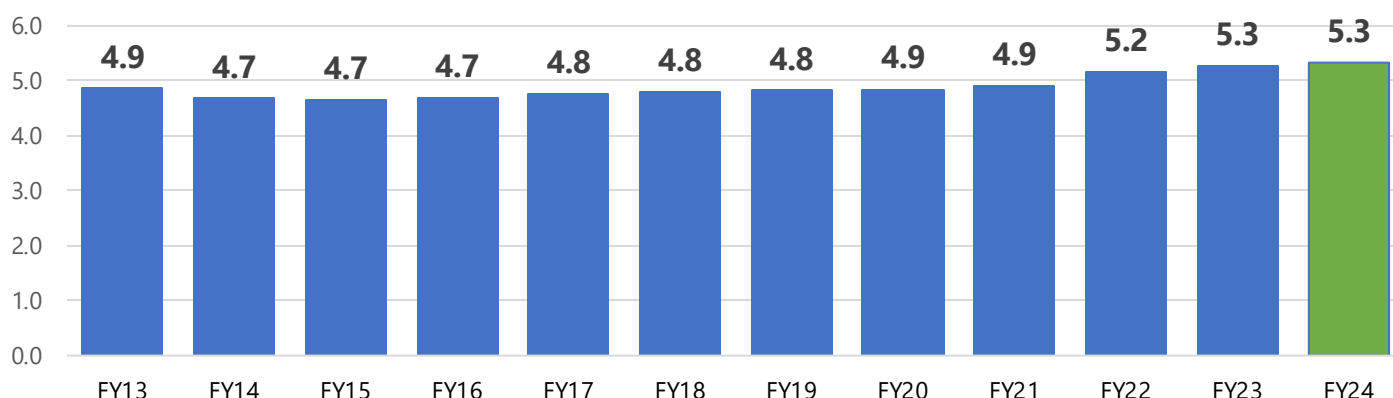
Recent trends by revenue source include:

	FY2022 Actual	FY2023 Adopted	FY2024 Budget	vs. FY2023 Adopted (\$)	vs. FY2023 Adopt. (%)
Property Tax	404,446,290	\$502,484,435	515,509,000	13,024,565	2.6%
Sales Tax	115,957,976	90,060,000	101,750,000	11,690,000	13%
Federal & State Funds	81,135,702	92,196,250	94,705,383	2,509,133	2.7%
User Fees & Charges	44,311,261	43,605,107	48,016,615	4,411,508	10%
Investment Earnings	(5,089,855)	2,366,618	6,013,401	3,646,783	154%
Other	20,877,837	20,555,357	18,737,234	(1,818,123)	(8.8%)
<b>Total Revenue</b>	<b>\$661,639,211</b>	<b>\$751,267,767</b>	<b>\$784,731,633</b>	<b>\$33,463,866</b>	<b>4.5%</b>
<b>Fund Balance by Type</b>					
Recurring	-	30,795,397	30,795,000	(397)	-
Restricted/ Assigned	-	1,748,836	3,393,367	1,644,531	94%
Prior Year Vehicles	-	-	2,235,000	2,235,000	-
<b>Total Revenue</b>	<b>\$661,639,211</b>	<b>\$783,812,000</b>	<b>\$821,155,000</b>	<b>\$37,343,000</b>	<b>4.8%</b>
ARPA Enabled Fund Balance	-	-	18,997,000	18,997,000	-
<b>Total Budget</b>	<b>\$661,639,211</b>	<b>\$783,812,000</b>	<b>\$840,152,000</b>		

## How many positions required to provide County services?

The budget includes **2,935.38** positions, including **2,903.75** positions in the General Fund. This equates to about 5.3 positions for every 1,000 residents. Compared to peers, Guilford County remains below staffing ratios per 1,000 in population. Across all funds, the FY2024 Adopted Budget includes 33.13 net new positions, primarily associated with Medicaid expansion.

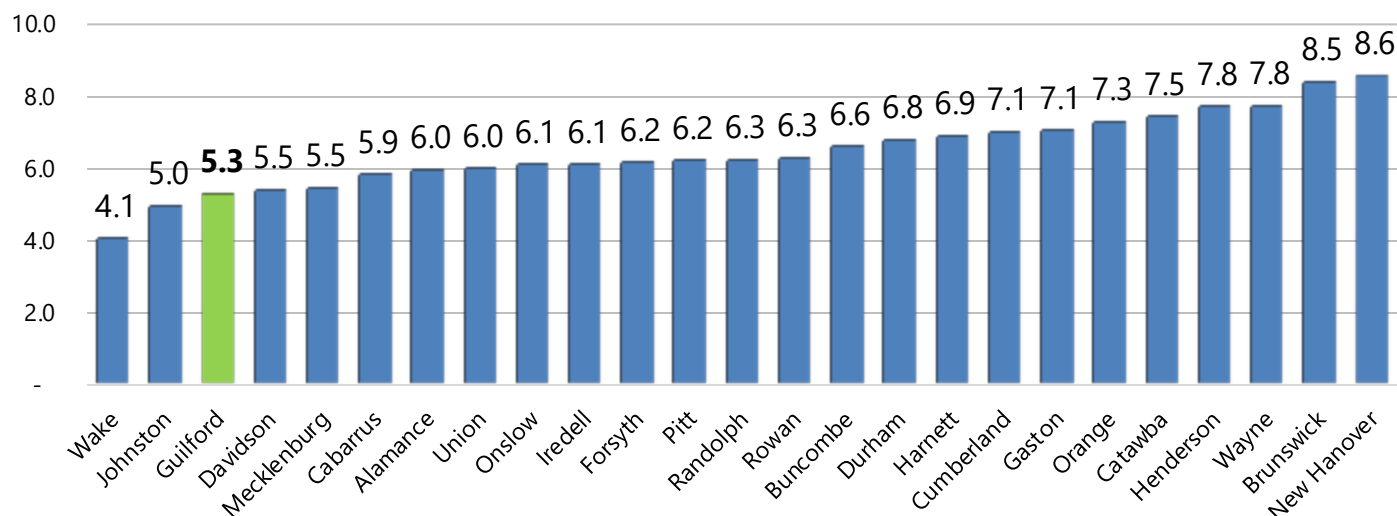
### Full Time Equivalent (FTE) per 1,000 Residents



## How does Guilford County Compare?

Based on data from the North Carolina Association of County Commissioners in 2023, Guilford County has the third lowest number of employees – just 5.3 per 1,000 residents—among the 25 largest counties by population. The median for the top 25 largest counties in the state is about 6.3 positions for every 1,000 residents. If Guilford County were to increase the number of county positions to 6.3 positions for every 1,000 residents, this would equate to an additional 525 positions.

### Positions per 1,000 Residents In 25 Largest Counties by Population



The table on the following page shows the number of authorized positions per department, and changes in authorized positions since FY2022.

# How many positions required to provide County services?

General Fund	FY22	FY2023				FY2024	
	Amended	Adopted	Mid-Year Adds	Moves	Amended	New	Total
Behavioral Health	6.00	8.00	-	(5.00)	3.00	-	3.00
Child Support Enforcement	98.82	98.82	-	-	98.82	-	98.82
Court Services	15.18	15.18	-	-	15.18	-	15.18
Family Justice Center	9.00	10.00	-	2.00	12.00	-	12.00
HHS: Admin	-	1.50	-	-	1.50	-	1.50
HHS: Public Health	493.00	494.50	3.00	(1.00)	496.50	(33.00)	463.50
HHS: Social Services	659.00	671.00	-	(2.00)	669.00	58.00	727.00
HHS: Transportation Services	15.00	15.00	-	-	15.00	-	15.00
Juvenile Detention	36.00	36.00	-	-	36.00	-	36.00
Veteran Services	5.00	6.00	-	-	6.00	-	6.00
<b>Successful People</b>	<b>1,337.00</b>	<b>1,356.00</b>	<b>3.00</b>	<b>(6.00)</b>	<b>1,353.00</b>	<b>25.00</b>	<b>1,378.00</b>
Animal Services	52.00	53.00	-	-	53.00	1.00	54.00
Coordinated Services	0.10	0.10	-	-	0.10	-	0.10
Emergency Services	275.25	276.25	3.00	-	279.25	1.00	280.25
Inspections	36.00	39.00	-	(8.00)	31.00	-	31.00
Law Enforcement	672.00	672.00	-	(9.00)	663.00	(1.00)	662.00
Parks	31.00	31.00	-	-	31.00	-	31.00
Planning & Development	11.75	12.75	-	8.00	20.75	-	20.75
Security	27.00	27.00	7.00	5.00	39.00	-	39.00
Soil & Water Conservation	3.00	3.00	-	-	3.00	-	3.00
Solid Waste	6.25	8.25	-	-	8.25	-	8.25
<b>Strong Community</b>	<b>1,114.35</b>	<b>1,122.35</b>	<b>10.00</b>	<b>(4.00)</b>	<b>1,128.35</b>	<b>1.00</b>	<b>1,129.35</b>
Budget & Management Services	7.00	9.00	-	-	9.00	-	9.00
County Administration	7.90	9.90	-	(1.00)	8.90	-	8.90
County Administration: MWBE	2.00	3.00	5.00	-	8.00	-	8.00
County Attorney	25.00	29.00	-	1.00	30.00	-	30.00
County Commissioners & Clerk	13.00	15.00	-	-	15.00	-	15.00
Elections	16.00	16.00	-	-	16.00	-	16.00
Facilities	62.00	67.00	-	-	67.00	-	67.00
Finance	29.00	30.00	-	-	30.00	10.00	40.00
Fleet Operations	2.00	2.00	-	-	2.00	-	2.00
Human Resources	23.00	26.00	-	3.00	29.00	-	29.00
Information Technology	54.00	60.00	-	-	60.00	-	60.00
Internal Audit	5.00	5.00	-	-	5.00	1.00	6.00
Public Relations	4.00	4.00	-	-	4.00	-	4.00
Purchasing	8.00	10.00	-	-	10.00	(10.00)	-
Register of Deeds	27.50	27.50	-	-	27.50	-	27.50
Tax	64.00	64.00	-	-	64.00	5.00	69.00
<b>Quality Government</b>	<b>349.40</b>	<b>377.40</b>	<b>5.00</b>	<b>3.00</b>	<b>385.40</b>	<b>6.00</b>	<b>391.40</b>
<b>ARPA Enabled</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2.00</b>	<b>2.00</b>	<b>3.00</b>	<b>5.00</b>
<b>Total General Fund</b>	<b>2,800.75</b>	<b>2,855.75</b>	<b>18.00</b>	<b>(5.00)</b>	<b>2,868.75</b>	<b>35.00</b>	<b>2,903.75</b>
<b>Internal Service Fund</b>							
Risk Management	2.50	2.50	-	-	2.50	0.13	2.63
Healthcare	1.00	1.00	-	-	1.00	-	1.00
<b>Total Internal Service Fund</b>	<b>3.50</b>	<b>3.50</b>			<b>3.50</b>	<b>0.13</b>	<b>3.63</b>
<b>Opioid Settlement Fund</b>	<b>-</b>	<b>-</b>	<b>1.00</b>	<b>-</b>	<b>1.00</b>	<b>-</b>	<b>1.00</b>
<b>Total Community Development Fund</b>	<b>10.0</b>	<b>10.0</b>	<b>9.00</b>	<b>(2.00)</b>	<b>17.00</b>	<b>(2.00)</b>	<b>15.00</b>
<b>Total Grants/Donation Fund</b>	<b>4.0</b>	<b>4.0</b>	<b>1.00</b>	<b>7.00</b>	<b>12.00</b>	<b>-</b>	<b>12.00</b>
<b>Total All Departments</b>	<b>2,818.25</b>	<b>2,873.25</b>	<b>29.00</b>	<b>-</b>	<b>2,902.25</b>	<b>33.13</b>	<b>2,935.38</b>

# Position Changes

## General Fund Changes in FY2023 Budget

Department	Position Name	FTE
<b>Internal Support Functions</b>		
County Administration - MWBE	Deputy Director	1.00
County Administration - MWBE	Certification Specialist	1.00
County Administration - MWBE	Data Analytics & Reporting Specialist	1.00
County Administration - MWBE	Outreach & Marketing Coordinator	1.00
County Administration - MWBE	Projects Specialist	1.00
Security	Security Officers	7.00
<b>External Support Functions</b>		
Public Health	Community Health Educator	1.00
Public Health	Community Health Educator	1.00
Public Health	Community Health Educator	1.00
Emergency Services	Firefighter II (56)	1.00
Emergency Services	Firefighter II (56)	1.00
Emergency Services	Firefighter II (56)	1.00
<b>Staffing Adjustments Grand Total – FY2023</b>		<b>18.00</b>

## General Fund Changes in FY2024 Budget

The table below shows position changes included in the FY2024 Adopted Budget.

Department	Program Enhancement	Position Name	FTE
ARPA Enabled	Integrated Data	Data Integration Coordinators	1.00
		Data Integration Coordinator (Moved from ARPA Fund)	2.00
HHS – Public Health	Funding Expired	School Health COVID-19 Coordinator	(48.00)
		Nurse Specialist I	(1.00)
		Linkage Coordinator	(1.00)
	Infant Mortality	Community Health Educator II	1.00
		Nutritionist II	1.00
	WIC/Medicaid Expansion	Nutritionist I	3.00
		WIC Eligibility Caseworker	2.00
	School Medical	School Medical Professionals	10.00
HHS – Social Services	Medicaid Expansion	Eligibility Caseworker	41.00
		Eligibility Supervisor I	5.00
		Eligibility Supervisor II	1.00
		Lead Eligibility Caseworker	6.00
		SSV Division Director	1.00
	Child Welfare Support and Early Intervention Team	Social Work Supervisor II	1.00
		Social Worker I	1.00
		Social Worker III	5.00
	Adult Welfare Navigation Team	Social Worker II	3.00
		Social Work Supervisor II	1.00
Funding Expired	ERUA Eligibility Case Workers	(7.00)	
Animal Services	Improved Animal Welfare	Animal Care Technician	1.00
Internal Audit	Enhanced Support	Information Technology Internal Auditor	1.00
Law Enforcement	Funding Expired	Jail Diversion Coordinator (Grant Funded Position)	(1.00)
Emergency Services	Emergency Services Garage	Maintenance Mechanic	1.00
Tax	Enhanced Support	Exempt Property Analyst	1.00
		Appraiser II	2.00
		Appraiser I	2.00
Staffing Adjustments Grand Total – FY2024			35.00

# Mind Break – Budget Word Search

The previous pages provided a general overview of:

- Services provided by Guilford County
- How much those services cost
- How we pay for those services
- How many positions it takes to provide those services

The remaining sections will go into more detail, provide information on revenue assumptions, and provide highlights of changes within the county's service areas of Successful People, Strong Community, and Quality Government. The word search below provides a brief mental break before going into more detail!

Z	M	U	F	Q	T	E	U	J	D	E	G	N	R	T
G	K	T	L	I	J	A	F	P	X	U	O	Z	E	C
X	E	U	N	A	S	M	X	P	D	I	V	M	V	E
B	U	D	G	E	T	C	E	R	T	Y	Y	M	E	J
W	N	V	T	T	Y	N	A	A	A	R	M	E	N	O
E	O	G	W	R	D	C	I	L	S	T	H	U	U	R
V	F	E	W	I	I	R	B	C	Y	J	E	D	E	P
A	O	Q	T	I	P	B	X	N	H	E	U	K	C	L
C	R	U	H	O	B	X	K	A	Y	E	A	Q	G	A
W	R	X	R	S	L	O	O	H	C	S	S	R	B	T
E	A	P	E	R	O	Q	Q	B	T	D	V	X	N	I
X	P	B	C	D	S	J	S	B	R	E	R	U	E	P
A	B	S	X	M	V	F	Y	M	W	H	A	Y	C	A
T	E	G	D	U	B	D	E	C	N	A	L	A	B	C
B	O	A	R	D	P	R	I	O	R	I	T	I	E	S

Appropriation  
Budget  
Fiscal Year  
Tax Rate

Balanced Budget  
Capital Project  
Revenue

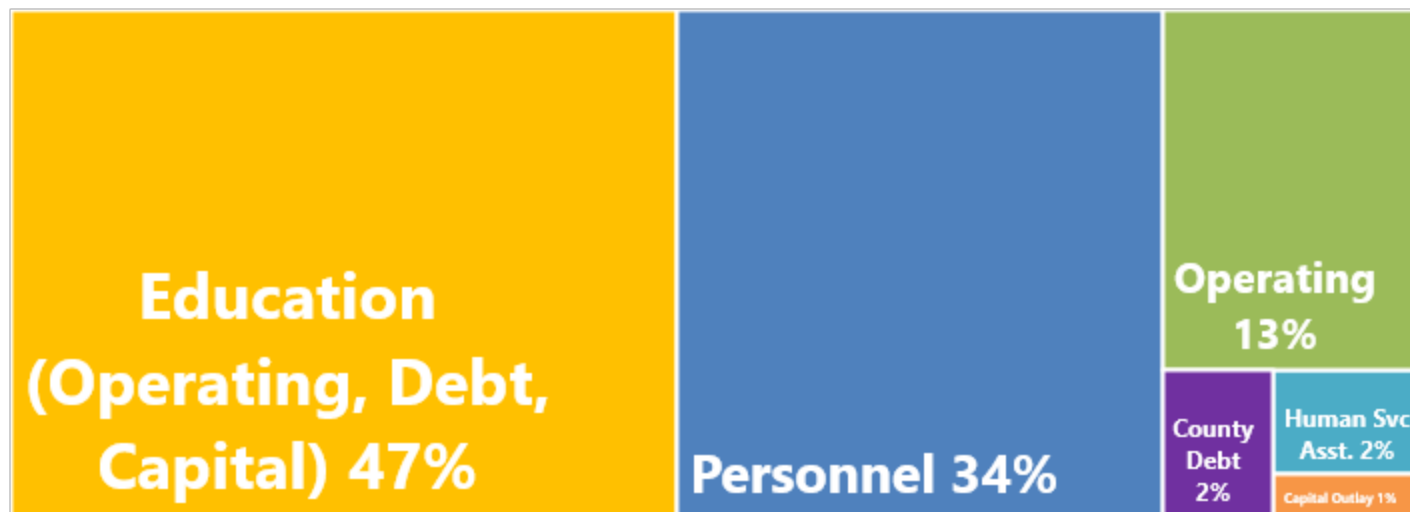
Board Priorities  
Expenditure  
Schools



# General Fund Expense by Category

When expenses are examined by category at the department level, personnel is the largest County expense.

## Expenses by Expenditure Type



Recent trends by expenditure type include:

	FY2022 Actual	FY2023 Adopted	FY2024 Budget	vs. FY2023 Adopted (\$)	vs. FY2023 Adopt. (%)
Education (Operating, Capital, and Debt transfer)	299,865,727	327,095,665	336,563,573	9,467,908	3%
Education – Honor School Capital	-	50,000,000	51,100,000	1,100,000	2%
Personnel Services	220,295,896	265,094,009	282,898,645	17,804,636	7%
Operating	81,404,193	101,989,358	106,822,635	4,833,277	5%
Transfers Out & County Debt*	19,108,760	15,535,293	18,785,791	3,250,498	21%
Human Svc Assistance	19,351,308	18,526,522	17,730,966	(795,556)	(4%)
Capital Outlay	3,184,769	5,571,153	7,253,390	1,682,237	30%
<b>Total Expenditures</b>	<b>\$643,210,653</b>	<b>\$783,812,000</b>	<b>\$821,155,000</b>	<b>\$37,343,000</b>	<b>4.8%</b>
ARPA Enabled Projects	-	-	18,997,000	18,997,000	-
<b>Total Budget</b>	<b>\$643,210,653</b>	<b>\$783,812,000</b>	<b>\$840,152,000</b>		

\*FY2022 transfers included restricted sales tax to the debt service fund. This has been excluded for year over year comparison.

# General Fund Expense by Category

## Personnel Services

Total Personnel Services expenses increased by \$17.8 million, including approximately \$12 million in county funds, or an increase of 7% over FY2023 Adopted Budget. The total number of permanent full- and part-time positions in the General Fund is 2,903.75 (including the nine members of the Board of Commissioners), a net increase of 48 positions, inclusive of two additional positions moving from the Community Development fund. A major driver is maintaining the service gains associated with the action to align the compensation structure with market pay rates, in addition to the projected costs associated with the addition of 59 positions to support Medicaid expansion. Most Medicaid expansion expenses are offset with reimbursement revenue from non-county sources (\$4.0 million total, or \$1.2 million less expected reimbursement).

## Our People Matter

**30% decrease in the number  
of vacant positions  
since July 2022**

## Employee Raises

The FY2024 Budget includes a merit pool equivalent of 3.0%. Employee merit pay increases will be awarded effective the first full pay period in January 2024. Merit adjustments will be based on job performance and may be more or less than 3% depending upon individual and overall department performance scores. The first-year net cost of the merit program is approximately \$3.3 million (\$2.9 million in county funds less expected reimbursement revenue from non-county sources).

## Maintain Service Gains from Implementation of Market Rate Pay Structures

The Board approved implementation of market rate pay structures in 2022. To maintain these structures at the market, Human Resources will establish benchmark positions across the pay structures to ensure the county's pay plan remains competitive against the 50<sup>th</sup> percentile of the market. If the market increase is greater than the budgeted 2%, which is \$2.2 million or \$1.8 million less expected reimbursement, staff would make necessary adjustments up to the 2% and would share the information with the Board to determine if additional adjustments are necessary.

## Benefits

Employer contribution rates for the North Carolina Local Government Employee Retirement System will increase by an additional 1% for a total of 13.1% for general employees and 14.1% for sworn law enforcement positions. Over the last few years, the State has increased the County's contribution by over 5%. The anticipated impact in FY2024 is \$1.8 million, or \$1.5 million less expected reimbursement, to fund state mandated increases in the county's retirement contribution. Additionally, the County utilizes an actuary to determine estimated funding amounts to fund Law Enforcement post-employment benefits (LEO). The actuarial calculated amounts are anticipated to increase in FY2024 by \$0.7 million.

# General Fund Expense by Category

(The following section was presented in the FY2024 Recommended Budget but removed by the Board of Commissioners for additional consideration during FY2024. It is shown here for historical documentation purposes.)

## Changes to Total Rewards

As part of the compensation study the County assessed employee benefits to attract and retain talent and improve the employee and citizen experience. Human Resources and Budget departments collaborated to evaluate the competitiveness of benefits and recommended changes. The County compared benefits with in-state and out-of-state survey respondents, as well as private survey data for government industries with similar employee sizes. Some changes were already made, such as improvements to dental insurance, short-term disability, 401(k) match, Juneteenth holiday, population health focus, and reinstatement of Longevity Pay. However, identified requiring changes for market alignment included Bereavement Leave, Paid Caregiver Leave, tuition reimbursement, vacation leave, and sick leave. These changes would be effective with the first full pay period in FY2024.

Total Reward	Current	Proposal	
<b>Bereavement Leave</b>  <i>New addition to County's Personnel Regulations</i>	Guilford does not currently provide bereavement leave. Employee may use accrued sick leave.	<del>Make the necessary regulation modifications for the addition of the equivalent of five (5) days of Bereavement Leave for full-time benefits-eligible employees with some paid leave available to part-time employees on a prorated basis.</del>	Greensboro (0 days) Raleigh (5 days) Winston-Salem (0 days) Charlotte (5 days) Durham (5 days) Durham County (3 days) Wake County (5 days) Forsyth County (3 days) Mecklenburg County (3 days) Orange County (3 days)
<b>Paid Caregiver Leave</b>  <i>New addition to County's Personnel Regulations</i>	Guilford does not provide paid caregiver leave, but employee may use FMLA + accrued leave	<del>Make the necessary regulation modifications for the addition of Paid Caregiver Leave to provide up to eight (8) weeks of paid leave for the care of a newborn, child placed for adoption, foster care, or guardianship or to provide care for a seriously injured child, spouse, or parent. Paid Caregiver Leave runs concurrently with FMLA.</del>	Greensboro (8 weeks) Raleigh (8 weeks) Winston-Salem (6 weeks) Charlotte (6 weeks) Durham (12 weeks) Durham County (6 weeks) Wake County (8 weeks) Forsyth County (6 weeks) Mecklenburg County (8 weeks) Orange County (6 weeks)
<b>Parental School Leave</b>  <i>Amend existing County's Personnel Regulations</i>	Guilford currently provides four (4) hours of paid leave per school year per child up to the age of 26 (N.C.G.S. 95-28.3)	<del>Modify Regulation 40 to provide eight (8) hours of paid leave per school year per child up to the age of 26.</del>	No available benchmarks. Other jurisdictions provide for this as required by N.C.G.S 95-28.3

# General Fund Expense by Category

Total Reward	Current	Proposal	
<b>Tuition Reimbursement</b>  <i>Amend existing County's Personnel Regulations</i>	Reimbursement up to \$600	Modify Regulation 26 to increase the County's tuition reimbursement yearly maximum to \$1,800 per requesting employee.	Greensboro (\$500 — \$2,000) Raleigh (\$1,250) Winston-Salem (\$2,000) Charlotte (No Max) Durham (None) Durham County (No max) Wake County (\$1,200) Forsyth County (\$400) Mecklenburg County (\$1,200) Orange County (\$1,990)
<b>Vacation Leave Accrual</b>  <i>Amend existing County's Personnel Regulations</i>	Employees earn 12 to 24 days a year based on years of service	Update Regulation 20 so vacation accruals are based on total LGERS service. HR will evaluate all current employees based on active service credit in LGERS and all new employees may request services credit during New Employee Orientation.	No available benchmarks although currently under consideration for approval but several other jurisdictions are considering similar policies.

## Operating

Operating expenses include discretionary items, such as travel and training, professional services and software, and non-discretionary items, such telephone, utilities, and motor fuel. Total Operating expenses increased by \$4.8 million, or 5%. Drivers of the FY2024 increase in operating expenses include:

- \$2.4 million for anticipated incentive grant payouts associated with recent economic development successes based on approved agreements and verification of incentive milestones.
- \$0.4 million to overhaul the County's website and improve countywide branding.
- \$3.5 million to continue prior ARPA allocations for jail inmate medical services, including behavioral health services at the Greensboro and High Point detention centers
- \$0.4 million in anticipated operating expenses associated with Medicaid expansion.
- \$0.35 million to continue prior year ARPA allocations for infant mortality.
- \$0.55 million, to support a Capital Access Program through the Minority and Women Owned Business Enterprises (MWBE). This program will provide capital start-up funding to support small business development.
- \$0.9 million one-time reduction in Information Technology network switches included in the FY2023 budget.

## Debt Repayment

Debt Repayment increased by \$3.0 million to fund debt related activities, including increases in debt for education capital (\$1.0 million), county debt and debt leveling plan (\$1.3 million), and replacement of law enforcement, emergency services, and other county vehicles (\$0.8 million). Additional details are provided in the *Debt Repayment* section of this document, including information about the county's outstanding debt and future debt repayment.

# General Fund Expense by Category

## Human Services Assistance

Total Human Services Assistance expenditures decreased by \$0.8 million, or (4%), reflecting decreases in state pass through funding in Public Health associated with CARES Act appropriations.

## Capital Outlay

Capital Outlay expenditures increased by \$1.7 million, or 30%, primarily associated with vehicle replacements and an increase to support the multi-year replacement of PowerLoad medical transport stretchers and cardiac compression devices in Emergency Services. Additional one-time purchases include the re-appropriation of prior year vehicle replacement funding. Capital funds are typically allocated for vehicle purchases and large equipment needs. Additional details on capital outlay expenditures are provided in the Vehicle Replacement Plan and Major Facilities Plan, within the *Multi-year Plans* section of this document.

# General Fund Revenues by Category

General Fund revenues and appropriated fund balance for FY2024 total **\$840,152,000**. Excluding the \$19 million in re-appropriated ARPA Enabled projects for the homelessness taskforce, transportation taskforce, and integrated data project, the General Fund budget revenues increased by \$29.5 million, or 3.8%.

**73.05¢**  
**Tax Rate**

The general county-wide property tax rate for FY2024 is \$0.7305 for each \$100 of assessed valuation, no increase from FY2023. This is the same rate as FY2023. In addition to paying the general, county-wide property tax, property owners may pay additional property taxes for fire protection (see the Fire Districts section of this document) or municipal services, depending on where their property is located (residents may contact your municipality for more information).

Nearly nine of every ten dollars of revenue are generated from just three sources – property taxes (63%), federal and state funds (12%), and sales taxes (13%). Other revenues are generated by fees for various services, such as ambulance transportation and medical visits to Public Health clinics, investment earnings, and appropriations of fund balance.

	FY2022 Actual	FY2023 Adopted	FY2024 Adopted	vs. FY2023 Adopted (\$)	vs. FY2023 Adopt. (%)
Property Tax	\$404,446,290	\$502,484,435	\$515,509,000	\$13,024,565	2.6%
Sales Tax	115,957,976	90,060,000	101,750,000	11,690,000	13%
Federal & State Funds	81,135,702	92,196,250	94,705,383	2,509,133	2.7%
User Fees & Charges	44,311,261	43,605,107	48,016,615	4,411,508	10%
Investment Earnings	(5,089,855)	2,366,618	6,013,401	3,646,783	154%
Other	20,877,837	20,555,357	18,737,234	(1,818,123)	(8.8%)
<b>Total Revenue</b>	<b>\$661,639,211</b>	<b>\$751,267,767</b>	<b>\$784,731,633</b>	<b>\$33,463,866</b>	<b>4.5%</b>
<b>Fund Balance by Type</b>					
Recurring	-	\$30,795,397	30,795,000	(397)	-
Restricted/ Assigned	-	1,748,836	3,393,367	1,644,531	94%
Prior Year Vehicles	-	-	2,235,000	2,235,000	-
<b>Total Revenue</b>	<b>\$661,639,211</b>	<b>\$783,812,000</b>	<b>\$821,155,000</b>	<b>\$37,343,000</b>	<b>4.8%</b>
ARPA Enabled Fund Balance	-	-	\$18,997,000	\$18,997,000	-
<b>Total Budget</b>	<b>\$661,639,211</b>	<b>\$783,812,000</b>	<b>\$840,152,000</b>		

# General Fund Revenues by Category

## Property Tax

The property tax is the largest source of funds for Guilford County. FY2024 property taxes (taxes paid in the year when due) are expected to generate \$513.0 million. Another \$2.6 million will come from payments made for taxes originally due in prior years, for a total of \$516.5 million. Each penny of property tax generates about \$7.0 million in additional revenue. The budget is based on a general, county-wide property tax rate of **73.05 cents** for every \$100 of assessed property valuation. This is the same rate as FY2023.

## Assessed Value of Taxable Property

Like all North Carolina counties, Guilford County levies a property tax on four general types of property:

- Real Property (e.g., houses, land)
- Motor Vehicles/Automobiles
- Personal Property (e.g., business machinery, boats)
- Property held by businesses that is routinely moved among various jurisdictions in the course of normal business, such as property owned by utilities, railroads, and trucking companies (called Public Service property)

The total property tax base for next year is estimated to be approximately \$71.1 billion. This reflects the most recent estimates of real values, as well as current projections for personal property, public service property, and motor vehicle values. The projected property tax base is 2.8% higher than the budgeted estimated for FY2023.

Fiscal Year		Tax Rate	Taxable Real Property	Personal Property	Public Service	Total	% Change vs. Prior
2017		75.50	\$38,131,768,965	\$8,873,395,357	\$1,251,027,428	<b>\$48,206,530,653</b>	-
2018	R	73.05	40,538,463,183	8,873,395,357	1,318,902,194	<b>50,730,760,734</b>	5.2%
2019		73.05	40,883,802,365	9,135,848,611	1,325,606,744	<b>51,345,257,720</b>	1.2%
2020		73.05	41,848,205,664	9,572,297,856	1,387,279,848	<b>52,807,783,368</b>	2.8%
2021		73.05	42,661,267,250	10,414,087,347	1,472,135,885	<b>54,547,490,482</b>	3.3%
2022		73.05	43,345,500,019	10,610,140,198	1,372,088,107	<b>55,327,728,324</b>	1.4%
2023	R, B	<b>73.05</b>	56,535,149,507	11,080,180,107	1,520,018,504	<b>69,135,348,118</b>	24.9%
2024	P	<b>73.05</b>	57,821,737,749	11,556,900,000	1,694,500,000	<b>71,073,137,749</b>	2.8%

**R:** Revaluation

**B:** Budget

**P:** Projected Actual



# General Fund Revenues by Category

## Estimating Property Tax Revenues

Property tax revenues are based on the assessed value of property in the county, the tax rate set by the Board of Commissioners, and a collection rate that represents the actual percentage of the total tax levy the county can reasonably expect to collect.

When estimating property tax revenues, North Carolina counties must consider the fact that they will not collect 100% of the total taxes billed each year. In Guilford County, the overall collection rate in FY2022 was 99.33%. The overall collection rate for FY2023 was 99.37%. The FY2024 collection rate is assumed at 98.8% based on the estimated property tax revenues as a percentage of how much the county would generate if 100% of the tax levy was collected. This rate is slightly lower than the collection rate projected for FY2023 associated with the new discount rate resulting in a \$1.4 million projected revenue loss.

$$\begin{array}{lcl} \text{Estimated Property Tax Revenues:} & \$512,959,000 & \\ \text{100\% Tax Levy:} & \$519,189,271 & = 98.8\% \end{array}$$

The following chart highlights how these tax rates compare to other counties in North Carolina:

County	Population	Tax Rate	Median Value of Home	Average Tax Impact
Guilford	542,451	73.05	\$252,691	<b>\$1,846</b>
<b>State Peers:</b>				
Wake	1,150,722	61.50*	\$472,417	<b>\$2,905</b>
Mecklenburg	1,121,482	61.69	\$416,201	<b>\$2,568</b>
Durham	327,957	72.22	\$397,547	<b>\$2,871</b>
<b>Regional Peers:</b>				
Forsyth	384,063	67.78	\$254,694	<b>\$1,726</b>
Alamance	174,212	65.00	\$249,058	<b>\$1,619</b>
Randolph	145,044	63.27	\$182,045	<b>\$1,152</b>
Rockingham	91,706	69.50	\$184,241	<b>\$1,280</b>

Data on median home value from:

<https://www.nar.realtor/research-and-statistics/housing-statistics/county-median-home-prices-and-monthly-mortgage-payment>

Population Estimates – State Demographer

<https://www.osbm.nc.gov/facts-figures/population-demographics/state-demographer/county-population-estimates/county-population-change-estimates>

# General Fund Revenues by Category

## Federal & State Funds

Federal and state funds represent about \$94.7 million, or 12% of total revenues in the FY2024 Adopted Budget. This represents an increase of \$2.5 million, or 3%, over the FY2023 Adopted Budget.

**12%**  
**of General Fund  
Revenue**

## Human Services Reimbursements and Grants

Most of the federal and state revenues the County receives are used to support Public Health and Social Services operations.

These departments are responsible for administering state and federal programs (see descriptions of their services in the Human Services section of this document) and receive outside funds on a reimbursement basis.

## Lottery Funds

The original legislation that established the North Carolina Education Lottery directed 40% of lottery proceeds to counties for local school capital needs, including debt payments on school facilities. Guilford County uses its share of lottery revenues to repay debt on bonds issued to build and renovate school facilities. Several years ago, the state changed the lottery legislation and reduced the amount of money provided to counties. Many counties, including Guilford County, had already approved bonds and issued debt that was to be supported by lottery proceeds. As a result of this unexpected drop in revenue, Guilford County was forced to reduce spending in other areas of operation and increase property taxes to provide resources to replace the lost lottery funds. The budget includes \$6.75 million of lottery revenues. If the original lottery legislation were still in effect, the county's share of lottery revenues would exceed \$10 million.

## Sales Tax

The General Fund includes \$101.8 million in sales tax revenue for FY2024, or 12% of total General Fund revenue. In FY2023, the County split sales tax receipts between the General Fund and the Debt Service Fund to more clearly track the portion of sales tax that is restricted for school capital needs. As such, the FY2024 Budget includes an additional \$29.0 million in the Debt Service fund to support debt service on school capital needs.

**12%**  
**of General Fund  
Revenue**

## Sales Tax Components & Distribution to Local Governments

The State of North Carolina levies a general sales tax of 4.75% on eligible purchases. Counties are authorized to levy general local sales taxes of up to 2.25%, for a combined rate of 7.0% for most purchases (some counties are also authorized to levy an additional 0.50% transit county tax for public transportation). Guilford County levies local sales taxes of 2.0%, for a combined general rate of 6.75%.

# General Fund Revenues by Category

Sales tax revenues are collected by the state and later distributed to counties, less an administrative fee. The actual amount of sales tax revenues returned to the local governments in Guilford County depends on several factors, including:

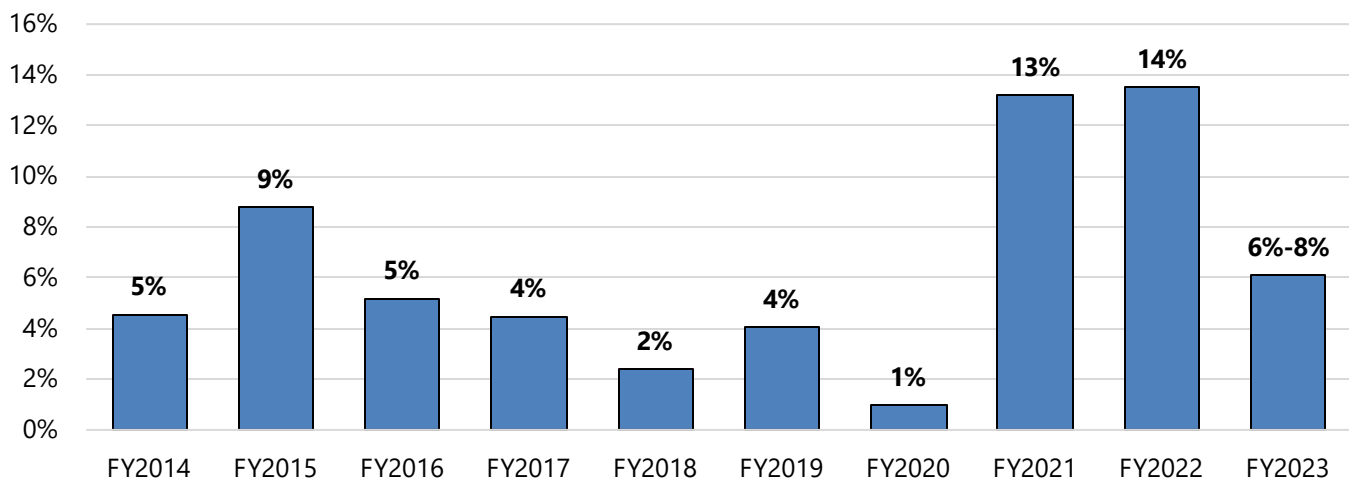
- Guilford County's share of the total state population
- The strength of local collections
- Sales tax performance statewide

Once the total amount of sales tax to be returned to the county is determined by the state, the amount of revenue an individual local government receives is based on the unit's property tax levy compared to the levies for all local units of government during the prior fiscal year (i.e. the *ad valorem distribution method*). This amount varies from year to year as both the assessed values and property tax rates change in various jurisdictions. In FY2024, the county projects to receive additional revenue associated with the ad valorem distribution method based on FY2023 tax levies.

## FY2024 Sales Tax Projections

Sales tax revenues continue to exceed historical patterns. Actual sales tax revenues through the May 2023 distribution (seven of the twelve distributions the county receives annually), were up approximately 10% over the same time period last year. Given the uncertainty surrounding the level of non-profit sales tax refunds, which vary from year to year, a conservative approach to budgeting sales tax revenues is prudent. The FY2024 Budget anticipates receipt of \$101.8 million in sales tax revenue, equivalent to a 4% increase over estimated actual receipts for FY2023. The County estimates an additional \$2 million - \$3 million in growth associated with the ad valorem distribution method resulting from tax levies in FY2023.

**FY2014 - FY2023  
Sales Tax Growth vs. Prior Year**



# General Fund Revenues by Category

## User Fees & Charges

The FY2024 General Fund Budget includes \$48.0 million from fees and other charges, or 6% of the total General Fund budget. The revenue type includes items such as fees for ambulance transportation and medical visits to the Health Department. Most user fees and charges are collected by Public Safety and Human Services departments. Other fees include inspections and permitting charges, fees received from the state for housing out-of-county inmates, fees paid to the Register of Deeds for various documents and transactions, and park fees.

**6%**  
**of General  
Fund Revenue**

The overall budget for revenue generated from fees & charges is \$4.4 million (or 10%) above the FY2023 budget target. Most of this increase is driven by anticipated fee increases associated with Medicaid expansion in Emergency Services and Public Health. Great rates of coverage will reduce the amount of non-paid fees due to an individual not having health insurance. Other fees are tied to external indexes, such as Scrap Tire Recycling, where fees will increase slightly based on the Consumer Price Index. Additional examples include Emergency Services, where EMS fees are set as a percentage of Medicaid & Medicare rates each January and Register of Deeds postage rates. These fees will follow the index upon which they are based and be adjusted accordingly. There are no other notable fee changes included in the budget. More detail about specific fee levels is included in the Supplemental Section (Appendix) of this document.

## Other Revenues

The FY2024 General Fund Budget includes \$18.7 million in Other Revenues, which represents 3% of the total General Fund budget. The County anticipates it will receive \$1.8 million less in revenue from other sources than in FY2023 due to:

- (\$0.2) million decrease in Other Taxes associated with taxes paid to the Register of Deeds
- (\$1.6) million decrease in debt issued for a decrease in vehicle purchases to fully spend prior year allocations.

Decreased revenues from other sources is slightly offset by a \$2.0 million increase in Investment Earnings associated with increases in interest rates.

# General Fund: Fund Balance

## Fund Balance Overview

Fund Balance is the money that remains unspent after all budgeted expenditures have been made and all revenues received. Fund Balance is generated when collected revenues exceed actual expenditures and acts as a “savings account” for the County. The North Carolina General Statutes formally define fund balance as:

*“...the sum of cash and investments minus the sum of liabilities, encumbrances, and deferred revenues arising from cash receipts, as those figures stand at the close of the fiscal year next preceding the budget year.”*

## The Importance of Fund Balance

Fund balance is important for several reasons, including:

1. Fund balance provides cash to pay expenditures in the early part of the fiscal year before taxes are collected
2. Fund balance provides a source of funds during the year that can be accessed if significant unplanned expenditures or revenue shortfalls occur
3. Like a savings account, fund balance may be saved to build a “reserve” that can be used to pay for future large, one-time expenses, like a new ambulance base.
4. As a last resort, it may be used by the Board during the budget process to help fund certain other items in the county budget or when budgeted revenues do not match budgeted expenses

There are five types of fund balance:

- **Non-spendable** – Amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.
- **Restricted** - Amounts are restricted when constraints placed on the use of resources are either (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.
- **Committed** - Amounts are committed when the Board of Commissioners formally places a constraint on the use of the County’s own resources for a particular purpose. A majority vote is required to set aside fund balance for the specific purpose by adoption of an ordinance, and once adopted, the limitation can only be changed or amended with a similar action by the County’s Board of Commissioners.
- **Assigned** - Amounts are assigned when they are constrained by the County’s intent to use for specific purposes, but are neither restricted nor committed. Intent relative to assigned fund balances has been established by actions of the Board of County Commissioners. It includes all remaining positive balances not classified as assigned, restricted, or committed and reported in governmental funds other than the General Fund.
- **Unassigned** - Amounts that have not been restricted, committed, or assigned to specific purposes and are available for appropriation.

Fund Balance Type	Amount
Non-spendable	\$750,953
Restricted	\$71,064,210
Committed	-
Assigned	\$31,385,839
Unassigned	\$96,232,936
<i>Amounts based on ACFR as of June 30, 2022</i>	

# General Fund: Fund Balance

The LGC also recommends counties maintain a minimum fund balance available (restricted + assigned + committed + unassigned portions of fund balance) of 16% to meet cash flow needs. The County meets this recommendation, and based on Board direction, is working on develop a fund balance policy to establish unassigned fund balance worth 2-3 months of operating expenses in alignment with peer jurisdictions.

## FY2024 Appropriated Fund Balance

The FY2024 General Fund Budget includes a fund balance appropriation (from all sources) of \$55.4 million, which represents an increase of \$22.9 million from the FY2023 Adopted Budget. This number is primarily composed of \$18.9 million in ARPA enabled projects. The amount of fund balance used to support general County operations is \$30.8 million, or no change from FY2023. Other fund balances, which account for the remaining \$24.6 million in appropriated fund balance, include funds re-appropriated for ARPA enabled projects, re-appropriated funds for vehicle replacements, and restricted funds that can only be used for specific purposes. The County's goal is to maintain fund balance to support County operations at \$25.0 million a year, with all other uses of fund balance tied to one-time items or restricted purposes.

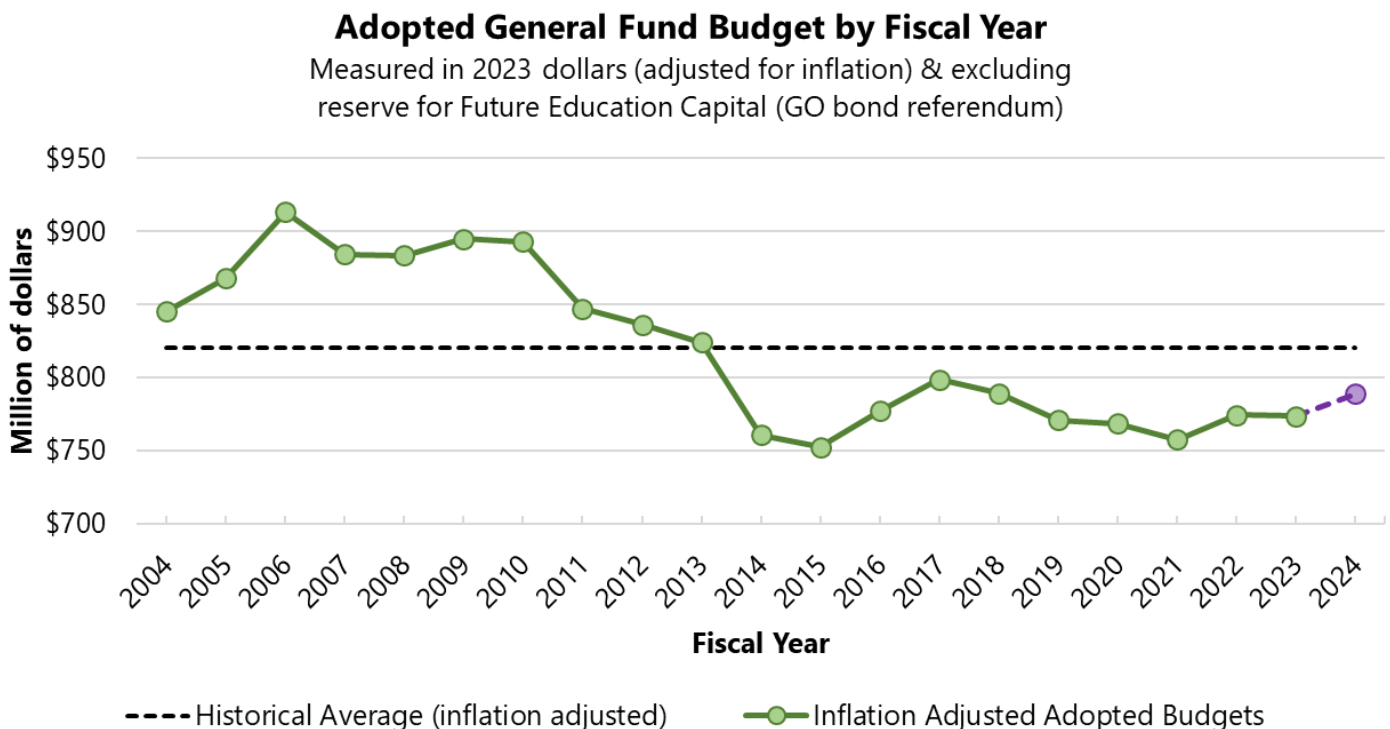
The FY2024 budgeted appropriated fund balance includes:

- **\$30,795,000** to support general County operations
- **\$18,997,000** to support ARPA enabled projects
- **\$2,093,336** to offset Public Health expenses in Medicaid and other program areas
- **\$1,775,000** in prior year debt issued to fund vehicle replacements, including \$1.3 million in Emergency Services and \$0.45 million in County Fleet Operations.
- **\$686,144** in Law Enforcement restricted Federal Forfeiture Funds and Unauthorized Substance Abuse Tax Funds, as well as donations for the Explorer Post program. The Forfeiture and Substance Abuse Tax funds will be used to purchase special operations equipment, major equipment needs, and a consultant for major software replacement. By law, these funds may only be used for law enforcement expenses.
- **\$460,000** in expansion vehicle requests for Inspection and Planning positions that were unable to be purchased in FY2023
- **\$286,509** in Register of Deeds (ROD) Automation funds to offset office space renovations. These funds are generated from a state-mandated portion of ROD fees
- **\$250,000** in prior year ABC Bottle Tax funds to fund the County's contribution to GCSTOP, the County's opioid overdose reduction program housed in Emergency Services that is run jointly with University of North Carolina – Greensboro faculty.
- **\$52,000** in Family Justice Center (FJC) prior year donations to Camp HOPE and FJC operations
- **\$24,500** in restricted Social Services funds
- **\$878** in restricted Soil & Water Conservation funds

# General Fund Expenditures (Adjusted for Inflation)

Most figures shown throughout this document are not adjusted for inflation. However, presenting a budget normalized for inflation is important because it allows us to compare the purchasing power of money over time. Inflation causes the value of money to decrease over time, which means that the same amount of money will be able to buy fewer goods and services in the future than it can today. By adjusting for inflation, we can accurately compare the real value of expenditures and revenues from different periods and make informed decisions about budgeting and spending priorities. Normalizing for inflation also helps to ensure that the budget reflects the true economic conditions and trends, rather than simply reflecting the effects of inflation. Ultimately, presenting a budget normalized for inflation is essential for ensuring transparency, accuracy, and effective fiscal management.

The following graph shows Guilford County's total General Fund adopted expenditures since FY2004, excluding the reserve for Future Education Capital associated with the combined \$2.0 billion in voter-approved General Obligation bonds (excludes \$50 million in FY2023 and \$51.1 million in FY2024). The data is normalized for inflation using 2023 dollars. This adjusts past amounts to reflect their equivalent value in the year 2023 and is done using the *Government Consumption Expenditures and Gross Investment: State and Local (Implicit Price Deflator)*, with a base index of January 1, 2023. This allows for an accurate, apples-to-apples comparison of real spending levels.



The 20-year historical average of inflation adjusted adopted spending is \$821 million. Adopted budgets from FY2004 through FY2013 trended above this average, while adopted budgets since FY2014 have remained below this average. The FY2024 Adopted Budget, excluding \$51.1 million reserved for Future Education Capital, totals \$789 million, which is lower than the inflation adjusted historical average. Simply put, the growth in the FY2024 Adopted Budget is lower than historical spending levels of the past 20 years.



# Financial Outlook

Guilford County maintains monthly financial projections to monitor the organization's current year financial health. In addition, the county maintains a debt model (see Debt Repayment section) and a financial outlook extending at least four years beyond the proposed budget year, for a total of five years. The FY2024 financial outlook shows a 4-year model with various policy options included in the budget:

*Model is for planning purposes to anticipate long-term sustainability.*

Revenue Assumptions	FY2024 Proj.	FY25 Proj.	FY26 Proj.	FY27 Proj.	FY28 Proj.**	% change
Property Tax (2.5% Growth)	516,976,000	529,900,000	543,150,000	556,730,000	570,650,000	2.5%
Sales Tax (4.0% Growth)	101,750,000	105,820,000	110,050,000	114,450,000	119,030,000	4.0%
Federal/State (3.0% Growth)	94,705,383	95,550,000	98,420,000	101,370,000	104,410,000	2.5%
Other Revenue (2.0% Growth)	71,300,250	72,730,000	74,180,000	75,660,000	77,170,000	2.0%
Appropriated Fund Balance	36,420,367	35,330,000	34,270,000	33,240,000	32,240,000	(3.0%)
<b>Total Revenue</b>	<b>\$821,152,000</b>	<b>\$839,330,000</b>	<b>\$860,070,000</b>	<b>\$881,450,000</b>	<b>\$903,500,000</b>	<b>2.5%</b>
<b>Projected Revenue Growth</b>	<b>\$29,631,000</b>	<b>\$18,178,000</b>	<b>\$20,740,000</b>	<b>\$21,380,000</b>	<b>\$22,050,000</b>	

County Operations	FY24 Proj.	FY25 Proj.	FY26 Proj.	FY27 Proj.	FY28 Proj.**	% change
Department Base Budgets	\$407,076,335	\$432,056,037	\$442,861,037	\$453,024,037	\$461,517,037	
Medicaid Expansion (& Unwinding)	4,263,000	330,000	350,000	370,000	390,000	
Implement Compensation Study	9,000,000	-	-	-	-	
Annual County Comp Maintenance	2,200,000	2,300,000	2,400,000	2,500,000	2,600,000	
Annual County Merit	3,300,000	3,400,000	3,500,000	3,600,000	3,700,000	
State Mandated Retirement Increases	1,800,000	1,800,000	1,900,000	-	-	
Transition from ARPA	3,850,000	-	-	-	-	
Child Welfare Support and Early Intervention Team	600,000	36,000	38,000	40,000	43,000	
School nursing program expansion	1,100,000	66,000	70,000	74,000	79,000	
DSS/EMS/FJC Community Team	360,000	22,000	23,000	24,000	26,000	
Infant mortality	575,000	14,000	35,000	37,000	40,000	
MWBE Capital Access	550,000	50,000	50,000	50,000	50,000	
Mobile medical clinic	430,000	17,000	27,000	28,000	30,000	
Existing County Debt Increase	1,994,948	1,270,000	270,000	270,000	270,000	
Economic Development Successes	2,360,732	500,000	500,000	500,000	500,000	
Public Health CARES Funds Expiring	(4,802,075)					
Other Adjustments	(1,169,512)	1,000,000	1,000,000	1,000,000	1,000,000	
<b>Total Projected County Expenses</b>	<b>\$433,488,428</b>	<b>\$444,293,428</b>	<b>\$454,456,428</b>	<b>\$462,949,428</b>	<b>\$471,677,428</b>	<b>2.1%</b>
<b>Growth</b>	<b>\$26,412,093</b>	<b>\$10,805,000</b>	<b>\$10,163,000</b>	<b>\$8,493,000</b>	<b>\$8,728,000</b>	

Education Funding	FY24 Proj.	FY25 Proj.	FY26 Proj.	FY27 Proj.	FY28 Proj.**	% change
Guilford County Schools Operating	\$260,226,073	\$270,226,072	\$280,226,072	\$290,226,072	\$300,226,072	\$10 million
Guilford County Schools Capital	2,500,000	10,000,000	10,000,000	10,000,000	10,000,000	##
Guilford County Schools Debt	43,670,000	44,463,745	45,258,020	46,068,180	46,894,544	Debt Model
Honor School Capital Funding Priority	51,100,000	52,120,000	53,160,000	54,220,000	55,300,000	Debt Model
GTCC Operating	18,607,500	18,607,500	19,107,500	19,607,500	20,107,500	\$0.5 million
GTCC Capital	1,550,000	1,550,000	1,550,000	1,550,000	1,550,000	Flat
GTCC Debt	10,010,000	10,220,000	10,424,000	10,633,000	10,846,000	Debt Model
<b>Total Projected Education Expenses</b>	<b>\$387,663,572</b>	<b>\$407,187,317</b>	<b>\$419,725,592</b>	<b>\$432,304,752</b>	<b>\$444,924,116</b>	<b>3.2%</b>
<b>Growth</b>	<b>\$10,567,907</b>	<b>\$21,523,745</b>	<b>\$12,538,275</b>	<b>\$12,579,160</b>	<b>\$12,619,364</b>	

<b>Total Projected Expenses</b>	<b>\$821,152,000</b>	<b>\$851,480,745</b>	<b>\$874,182,020</b>	<b>\$895,254,180</b>	<b>\$916,601,544</b>	
<b>Anticipated Surplus/Deficit*</b>	-	<b>(14,150,745)</b>	<b>(1,961,275)</b>	<b>307,840</b>	<b>702,636</b>	
<i>County receives reimbursement or outside funding for a portion or all of highlighted expenses</i>						

\*Compares projected growth in revenues to projected growth in expenses, as the NC Fiscal Control Act requires an annual balanced budget

\*\*FY2028 would be the next County revaluation of property values. This does not include growth assumptions from the revaluation.

# Anticipated revenue loss associated with Medicaid hold harmless moving from 75% reimbursement to 66%.

## In FY24, \$4.0 of interest earnings were utilized to offset county funds + \$3.5 million reduction to support additional operating + \$2.0 million in lottery funds.

Based on this model, the County anticipates limited additional funding over the next two fiscal years, with some limited funding availability in FY2027. FY2028 represents the next revaluation of property values.

# Education Summary

The FY2024 Budget allocates \$421,846,939 between the General Fund and Debt Service Fund for support of Guilford County Schools (GCS), local charter schools (included in the GCS allocation), and Guilford Technical Community College (GTCC), including debt service on voter-approved bonds for school and college facilities. This amount includes \$410 million in county funds.

This allocation includes \$51,100,000 to support future debt service and capital needs associated with the \$2.0 billion in voter approved bonds, including \$1.88 billion in authorized but unissued debt. This is \$1.1 million more than the amount allocated in FY2023. The FY2024 Budget also allocates more than a quarter-billion dollar investment in GCS and charter schools and an additional \$2.5 million allocation for capital needs. The FY2024 allocation to GTCC provides \$18.6 million for operating expenses and \$1.55 million for its annual capital maintenance needs. Education and education-related debt payments comprise roughly 47% of the County's total General Fund expenditures. However, only a small amount of non-county funding is received to offset these expenditures. As a result, **the county must allocate over 71 cents of every dollar of property tax collected** for Education expenses.

Although public education is primarily a responsibility of the state, and most funding is provided by the state directly to GCS, charter schools, and GTCC, all counties are required to fund certain operating and capital expenses for local public schools and community college systems. North Carolina counties, including Guilford County, appropriate a substantial portion of their budget to support Education programs.

For public school systems, the General Statutes require that the following categories be provided for mainly from local funds: buildings, furniture, and apparatus; garage and maintenance equipment for school buses; liability insurance; maintenance of plant; site acquisition; furnishing of superintendent's office; school building supplies; and water supply and sewerage facilities. Part of the local allocation is also shared with charter schools based on the average per pupil budget.

For community college systems, counties are required to fund maintenance and repairs to buildings and equipment, rent, utilities, costs of custodians, insurance, legal fees, vehicles and vehicle maintenance, grounds maintenance, land acquisition, and facility construction.

Guilford County appropriates a substantial amount of funding for other items beyond the legal mandates. For instance, the County provides funds for educator salary supplements to encourage teachers to work in Guilford County and locally-funded teaching positions to respond to local needs not provided for in the funding received from the state.

# Education Summary

## Guilford County Schools – Board of Education Request

The total budget requested by the Guilford County Board of Education (BoE) from all funding sources was **\$1,067,947,276**, including \$345,935,074 in local support, with an additional \$10,200,000 in capital support (This excludes debt repayment for school needs. Debt payments are included in the county's budget, not the Board of Education's budget). The BoE requested amount represents an increase of **\$101.1 million** over the FY 2023 appropriation. This increase is equivalent to a property tax rate increase of about **~14.45 cents**. More information on the overall budget for the GCS may be found online at [www.gcsnc.com](http://www.gcsnc.com) and in the *Education* section of this document.

## Guilford County Schools – Recommended Budget

The FY2024 Budget continues significant investments in Guilford County Schools including:

- An allocation of \$260,226,073 in operating support for GCS, including flexibility for the Board of Education to prioritize with broad latitude to its highest priority needs. Annual recurring operating and capital support for Guilford County Schools has increased by more than \$42 million since FY2021.
- An additional \$6,500,000 for annual capital maintenance needs.
- The Guilford County Board of Commissioners placed **\$2 billion in school bonds** on ballots since FY 2021, including dedicating funding plan that sets aside \$50 million plus annual growth each year to fund school capital needs. The FY2024 Budget includes funding to cover estimated debt service for principal, interest, and debt associated costs totaling \$77,596,398. This amount includes first year interest on the \$180 million issuance approved by voters in 2020, which the County anticipates issuing in 2023. The County anticipates receiving bond premiums, which will be utilized to cover interest payments over the first 2-3 years of repayments. Additionally, based on the school funding model discussed with the Board of Commissioners, an additional \$1.5 million will be added to fund balance to address long-term shortfalls in the model, associated with better than anticipated sales tax collections.
- The Board of Commissioners approved a legacy investment of 7.30 cents of dedicated property tax to support the repayment of \$1.7 billion in voter approved school debt. This will generate \$51,100,000 in FY2024, equivalent to an increase of \$1.1 million.

Year	Operating Budget	Capital Budget	Total Budget	Total Change	\$1.7 Billion Bond Plan	School Debt Repayment*	Total School Support	Bonds Placed on Ballot
FY2014	\$177,130,398	\$2,000,000	\$179,130,398	-	-	\$63,969,406	\$243,099,804	-
FY2015	\$179,360,398	\$3,770,000	\$183,130,398	\$4,000,000	-	\$64,440,207	\$247,570,605	-
FY2016	\$183,360,398	\$5,000,000	\$188,360,398	\$5,230,000	-	\$66,296,870	\$254,627,268	-
FY2017	\$188,360,398	\$6,000,000	\$194,360,398	\$6,000,000	-	\$67,514,462	\$261,874,860	-
FY2018	\$195,860,398	\$5,000,000	\$200,860,398	\$6,500,000	-	\$74,792,901	\$275,653,299	-
FY2019	\$202,610,398	\$6,000,000	\$208,610,398	\$7,750,000	-	\$73,300,865	\$281,911,263	-
FY2020	\$206,610,398	\$6,116,528	\$212,726,926	\$4,116,528	-	\$72,214,985	\$284,941,911	-
FY2021	\$209,610,398	\$3,116,528	\$212,726,926	-	-	\$67,551,167	\$280,278,093	\$300,000,000
FY2022	\$225,610,398	\$4,000,000	\$229,610,398	\$16,883,472	-	\$68,526,583	\$298,136,981	-
FY2023	\$244,810,398	\$10,000,000	\$254,810,398	\$25,200,000	\$50,000,000	\$73,884,234	\$378,694,632	\$1,700,000,000
<b>FY2024</b>	<b>\$260,226,073</b>	<b>\$6,500,000</b>	<b>\$266,726,073</b>	<b>\$11,915,675</b>	<b>\$51,100,000</b>	<b>\$77,596,398</b>	<b>\$395,422,471</b>	<b>-</b>

\*Includes General Fund and Debt Service Fund (supported by restricted sales tax, bond premium, federal subsidies) Revenues to support debt repayment include a transfer from the general fund of \$38.9 million, \$4.75 million in lottery fund proceeds, 1.7 million in federal subsidies, \$29.0 million in restricted sales tax, and bond premium.

# Education Summary

## Guilford Technical Community College

The Guilford Technical Community College's Board of Trustees has requested a total budget of \$25,047,500 from Guilford County - \$20,352,500 in operating funds and \$4,695,000 in capital outlay funds. This request is **\$5.4 million higher** than the current year's budget. This requested increase is equivalent to a property tax rate increase of about **0.77 cents**. More details about the Board of Trustee's request may be found in the Education section of this document.

## Guilford County Schools – Adopted Budget

The FY2024 Budget maintains and continues significant investments in Guilford County Schools including:

- The operating allocation for Guilford Technical Community College at \$18,607,500.
- An additional \$1.55 million for GTCC capital maintenance and repairs, which is the same amount as appropriated in FY2023 for capital expenses.
- The budget includes a continuation of the funding plan adopted with the FY2023 Adopted Budget of 1.43 cents, equal to \$10,010,000, to support current debt service (principal + interest) and future debt service capacity. The county's contribution was slightly higher in FY2023 due to the peak in debt service for GTCC. The principal and interest amount in FY2023 totaled \$10,203,991, funded with \$9,799,543 from the dedicated property tax, \$288,095 in federal subsidies, and a one-time fund balance appropriation of \$116,353 or debt leveling. Actual principal + interest on GTCC debt in FY2024 totals \$9,836,292. With federal subsidies revenue in the debt service fund (\$256,968), GTCC will generate capacity towards future bond issuances to align with funding principals in the debt model to limit changes in the property tax rate to provide predictability and stability for our residents and businesses.

Year	Operating Budget	Capital Budget	Total Operating + Capital Budget	Total Change	School Debt Repayment	Total School Support
FY2014	\$12,397,690	\$1,500,000	\$13,897,690	-	\$11,408,262	\$25,305,952
FY2015	\$13,297,690	\$1,500,000	\$14,797,690	\$900,000	\$11,409,559	\$26,207,249
FY2016	\$14,350,000	\$1,500,000	\$15,850,000	\$1,052,310	\$10,200,064	\$26,050,064
FY2017	\$14,650,000	\$1,500,000	\$16,150,000	\$300,000	\$10,722,431	\$26,872,431
FY2018	\$15,150,000	\$1,500,000	\$16,650,000	\$500,000	\$11,010,770	\$27,660,770
FY2019	\$16,150,000	\$1,500,000	\$17,650,000	\$1,000,000	\$9,974,333	\$27,624,333
FY2020	\$16,650,000	\$1,000,000	\$17,650,000	-	\$9,805,367	\$27,455,367
FY2021	\$17,100,000	\$550,000	\$17,650,000	-	\$9,293,645	\$26,943,645
FY2022	\$17,507,500	\$1,550,000	\$19,057,500	\$1,407,500	\$9,606,204	\$28,663,704
FY2023	\$18,107,500	\$1,550,000	\$19,657,500	\$600,000	\$10,203,991	\$29,861,491
<b>FY2024</b>	<b>\$18,607,500</b>	<b>\$1,550,000</b>	<b>\$19,657,500</b>	<b>\$500,000</b>	<b>\$10,266,968</b>	<b>\$30,424,468</b>

# Debt Summary

Starting in 2021, the Board of Commissioners began intentional conversations on addressing deferred capital maintenance needs for county mandated functions, including schools, public health facilities, courts, and other county facilities. The Board of Commissioners developed planning principals, which shaped the development and issuances of:

- \$300 million voter approved bond referendum for Guilford County Schools
- \$41 million two-thirds general obligation bonds for county facility needs
- \$1.7 billion voter approved bond referendum for Guilford County Schools.

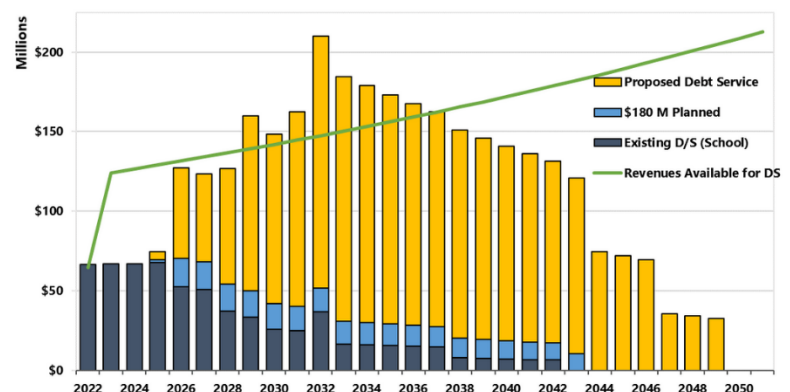
The following principles are utilized in developing capital improvement plans and structure how the county uses funding tools to fund projects:

1. Address Guilford County Public Schools and County current and future capital needs and **deferred major maintenance** in a timely manner to provide **adequate public facilities and services**.
2. Protect County's ability to provide and enhance other services for our residents.
3. Design a **stable funding model** that fits existing revenue sources as much as possible.
4. Reduce overall cost of infrastructure for our residents by incorporating a more fiscally conservative "Pay-as-You-Go" model for construction, renovation, and maintenance.
5. Limit change in property tax rate to provide **predictability and stability** for our residents and businesses.

To achieve these funding principles, the Board of Commissioners established the following funding plan with the FY2023 budget:

Functional Area	Dedicated Property Tax	FY2024 Amount
Guilford County Schools	<b>5.56 cents</b> for existing debt and future capacity	\$38,920,000
	<b>7.30 cents</b> to honor school capital funding priority	\$51,100,000
Guilford Technical Community College	<b>1.43 cents</b> for existing debt and future capacity	\$10,010,000
County (Law enforcement, public health, social services, courts, parks, and other key mandated services)	<b>1.88 cents</b> for existing debt and future capacity	\$13,160,000

The FY2024 Budget continues the designed funding plan to meet the county's current and future debt service requirements. This continued discipline will be critical as the county begins to issue debt for the \$1.7 billion in approved bond referendums for Guilford County schools. The funding set aside in the FY2023 and FY2024 budgets ensures the county can meet spikes in debt service requirements starting in FY2026. Of the \$2.0 billion approved for Guilford County schools, the County has appropriated \$522 million and issued \$120 million. At the time of this publication, GCPS has spent just over \$26 million. More information can be found in the *Debt Service* section of the budget book.



# Successful People Summary

Successful People houses critical human support services that our residents rely on and are mandated by the state, including Public Health, Social Services, Child Support Enforcement, and related care programs. Additional departments, like Veterans' Services, the Family Justice Center, and the Juvenile Detention Center, demonstrate Guilford County's commitment to providing services above and beyond what is statutorily required.

Over the last several months, the Board held several meaningful conversations to help define what makes our People Successful. Through these conversations, the Board adopted Service Area Vision Statements for our key service areas:

## Successful People

*Guilford County is made up of thriving **Successful People** who have equitable access to a range of coordinated social, physical, and behavioral health services and partnerships that meet them where they are to support their life journeys. Our education and credentialing systems produce graduates with high academic achievement and skill levels that allow them to compete successfully in our thriving job market and support themselves and their families. Our residents are healthy, educated, housed, and employed throughout their lives. Communities within our county are connected and our residents are engaged, supported and fulfilled.*

Behavioral Health  
Sandhills  
Child Support  
Court Services  
Family Justice Center  
Juvenile Detention  
HHS Admin/CoC Support  
Public Health  
Social Services  
Transportation  
Veterans Services  
GTCC  
Guilford County Schools

## Budget Summary

	FY2022 Actual	FY2023 Adopted	FY2024 Budget	vs. FY2023 Adopted (\$)	vs. FY2023 Adopt. (%)
Personnel Services	\$91,347,983	\$107,379,821	\$121,377,172	\$13,997,351	13%
Operating	24,871,673	30,955,208	31,895,975	940,767	3%
Transfers Out & County Debt	686,759	-	-	-	-
Human Svc Assistance	19,351,308	18,526,522	17,730,966	(795,556)	(4%)
Capital Outlay	595,181	70,800	649,290	578,490	817%
<b>Total Expenditures</b>	<b>\$136,852,904</b>	<b>\$156,932,351</b>	<b>\$171,653,403</b>	<b>\$14,721,052</b>	<b>9%</b>
Federal & State Funds	\$62,486,048	\$71,565,046	\$76,154,034	\$5,325,988	6%
User Fees & Charges	11,735,605	10,745,343	12,942,931	2,197,588	20%
Other	3,850,277	4,231,951	3,952,409	-279,542	(7%)
Fund Balance	-	1,136,373	2,169,836	1,033,463	91%
<b>Total Revenues</b>	<b>\$78,071,930</b>	<b>\$87,678,713</b>	<b>\$95,219,210</b>	<b>\$8,277,497</b>	<b>9%</b>
<b>Net County Costs</b>	<b>\$58,780,974</b>	<b>\$69,253,638</b>	<b>\$76,434,193</b>	<b>\$7,180,555</b>	<b>10%</b>

# Successful People Summary

Department	FY2022 Actuals	FY2023 Adopted	FY2024 Budget	vs. FY2023 Adopted (\$)	vs. FY2023 Adopt. (%)
Behavioral Health	\$10,459,377	\$11,078,588	\$10,795,881	(\$282,707)	(3%)
Child Support Enforcement	7,082,320	7,760,368	8,389,098	628,730	8%
Court Services	881,709	1,191,399	1,190,023	(1,376)	-
HHS: Administration	-	268,371	452,171	183,800	68%
HHS: Public Health	41,536,315	54,918,887	56,582,651	1,663,764	3%
HHS: Social Services	71,841,792	75,123,847	86,452,331	11,328,484	15%
HHS: Transportation Service	1,275,482	1,508,601	1,588,179	79,578	5%
Family Justice Center	871,049	1,069,353	1,448,558	379,205	35%
Juvenile Detention	2,551,767	3,485,037	4,182,360	697,324	20%
Veteran Services	353,095	527,901	572,151	44,250	8%
<b>Total Expenses</b>	<b>\$136,852,904</b>	<b>\$156,932,351</b>	<b>\$171,653,403</b>	<b>\$14,721,052</b>	<b>9%</b>

## Budget Highlights

- Addition of ten (10) medical service positions in the School Nursing program in a continued, phased effort to achieve the Board of Commissioner's goal for a nurse in every school. This increases the total to 66 school medical positions. This increases the ratio from 1 nurse for every 2.2 schools to 1: 1.9 schools. The estimated cost of this program is \$1.1 million, funded by aligning eligible Public Health positions with Medicaid maximization funds.
- Implement state mandate for Medicaid expansion through addition of 54 positions in Social Services and five (5) WIC positions in Public Health. These positions will support reviewing Medicaid eligibility applications and support individuals through the enrollment process. The WIC positions are 100% fully funded through federal/state revenue. The positions in Social Services are funded with \$3.6 million in federal/state revenue and \$1.2 million in Emergency Services and Public Health user charges assumed through higher Medicaid eligibility.
- Addition of two (2) positions to support Infant Mortality initiatives, including a Doula program coordinator to support contracted doulas with a goal of supporting 60 total births within a fiscal year. The position and support for contracted positions are fully funded with Federal/State funding totaling \$225,000. An additional \$350,000 in professional services was funded with ARPA in Fiscal Year 2023 and will shift to General Fund support in FY2024.
- Addition of a seven (7) member Child Welfare Support and Early Intervention Team. This specialized team will provide primary prevention services and serve as a "warm line" of communication to address child maltreatment. Cases will be directed to this unit from other HHS departments, including but not limited to economic services, adult protective services, the screened-out cases from the child abuse hotline, schools, law enforcement, and other community members and partners. The estimated cost of this program is \$600,000, with an estimated \$300,000 in County funds and the remaining amount funded through federal/state revenue.



# Successful People Summary

- Addition of a four (4) member team of social workers to provide care for people who call emergency services for non-emergency situations. These callers are often low-income, homeless, or have special needs beyond the scope of regular EMS and Fire capabilities. The team will coordinate with Emergency Services and the Family Justice Center to tailor unique referrals for care and resources based on the individual needs of each caller. The estimated cost of this program is \$360,000, with \$180,000 in County funds and the remaining amount funded through federal/state funding.
- \$430,000 increase to support the purchase of, and planning for, a Public Health mobile clinic to further serve community members
- \$150,000 increase to support a School Health Alliance Partnership with Guilford County Schools and community partners.

# Strong Community Summary

Departments within Strong Community interact directly with the community, providing resources and a wide range of services including Law Enforcement, Parks & Recreation, Emergency Services, Cooperative Extension programs, and Animal Services. As the local economy continues to recover from the pandemic and is experiencing a surge in regional development, our public-facing departments like Planning & Development, Economic Development, and Environmental Protection units help to manage growth responsibly and respond to increased demand on services.

Over the last several months, the Board held several meaningful conversations to help define what makes our Community Strong. Through these conversations, the Board adopted Service Area Vision Statements for our key service areas:

## Strong Community

*Guilford County is a **Strong Community** that protects the safety and security of its residents through strategically coordinated and professional public safety services. We have strong and inclusive local and regional economies; a clean environment with quality recreational outlets; and vibrant arts, culture, and entertainment options. Our community has a continuum of safe and affordable housing and a strong safety net for those who are experiencing housing insecurity. We have quality public infrastructure that is accessible to all ages and abilities and is equitably distributed across the county. Guilford County is an attractive, fun, and diverse community that welcomes newcomers and retains our home-grown talent. People readily choose to live and raise families here.*

- Animal Services
- Cooperative Extension
- Economic Development
- Emergency Services & Fire
- Library support
- Parks & Recreation
- Planning & Development
- Inspections
- Security
- Sheriff's Office
- Soil & Water
- Solid Waste

## Budget Summary

	FY2022 Actual	FY2023 Adopted	FY2024 Budget	vs. FY2023 Adopted (\$)	vs. FY2023 Adopt. (%)
Personnel Services	\$92,085,817	\$98,676,623	\$110,120,772	\$11,444,149	12%
Operating	41,098,768	46,471,940	51,619,619	5,147,679	10%
Transfers Out & County Debt	(720)	-	-	-	-
Capital Outlay	2,266,478	4,730,353	5,529,100	798,747	17%
<b>Total Expenditures</b>	<b>\$135,450,343</b>	<b>\$149,878,916</b>	<b>\$167,269,491</b>	<b>\$17,390,575</b>	<b>12%</b>
Federal & State Funds	\$4,428,987	\$5,155,204	\$3,050,349	(\$2,104,855)	(41%)
User Fees & Charges	27,298,172	27,108,153	29,730,242	2,622,089	10%
Other	3,102,521	3,113,200	3,330,682	217,482	7%
Fund Balance	-	266,774	937,022	670,248	251%
<b>Total Revenues</b>	<b>\$34,829,680</b>	<b>\$35,643,331</b>	<b>\$37,048,295</b>	<b>\$1,404,964</b>	<b>4%</b>
<b>Net County Costs</b>	<b>\$100,620,663</b>	<b>\$114,235,585</b>	<b>\$130,221,196</b>	<b>\$15,985,611</b>	<b>14%</b>

# Strong Community Summary

Department	FY2022 Actuals	FY2023 Adopted	FY2024 Budget	vs. FY2023 Adopted (\$)	vs. FY2023 Adopt. (%)
Animal Services	\$3,999,457	\$4,971,447	\$5,308,076	\$336,629	7%
Cooperative Extension Service	683,268	933,271	915,011	(18,260)	-2%
Coordination Services	1,879,284	2,985,854	3,565,001	579,147	19%
Culture - Libraries	3,113,485	2,350,160	2,372,508	22,348	1%
Culture-Recreation (Parks)	4,741,813	5,757,131	5,923,120	165,989	3%
Economic Development & Assistance	1,456,840	1,703,723	4,629,455	2,925,732	172%
Emergency Services	35,276,977	39,385,136	44,512,092	5,126,956	13%
Inspections	2,684,260	3,588,375	3,440,808	(147,567)	-4%
Law Enforcement	75,954,840	80,624,096	86,788,254	6,164,158	8%
Planning and Development	765,176	1,349,088	2,477,793	1,128,705	84%
Security	2,703,766	3,374,224	4,652,103	1,277,879	38%
Soil & Water Conservation	317,863	386,740	431,607	44,867	12%
Solid Waste	1,873,315	2,469,671	2,253,663	(216,008)	-9%
<b>Total Expenses</b>	<b>\$135,450,343</b>	<b>\$149,878,916</b>	<b>\$167,269,491</b>	<b>\$17,390,575</b>	<b>12%</b>

## Budget Highlights

- The budget includes the addition of one (1) Animal Facility Cleaning Technician, offset at 100% with the conversion of two part time positions. This conversion will allow the Animal Shelter to continue to provide excellent service as animals continue to stay longer in the shelter before getting adopted.
- The Board of Commissioners adopted a revised Community Based Organizations (CBO) funding policy, with a funding target of 0.2% of the General Fund budget. This resulted in an 11% increase in Other Services & Charges, or \$0.3 million, with a total of \$1.77 million programmed in FY2024. Additional information on funding for Outside Nonprofit Agencies can be found in the *Outside Nonprofit Agencies* section of this document.
- In FY2022, the Board of Commissioners approved enhanced jail inmate medical services in detention facilities, including behavioral health services and funded the initial year allocation with American Rescue Plan funding (ARPA). The continuation of those services is moving from ARPA funding to the General Fund at an estimated cost of \$3.5 million.
- The budget includes an additional \$2.4 million for anticipated incentive grant payouts associated with recent economic development successes based on approved agreements and verification of incentive milestones.
- The budget includes funding for Law Enforcement and Emergency Services to purchase critical equipment and continued vehicle replacement plans.

# Quality Government Summary

Quality Government encompasses internal services departments that are the foundation through which the county provides services and support to our residents. Among many other duties, these departments ensure responsible management of county assets, organizational adherence to state and national laws, hiring and retaining an effective and high-quality workforce, and sound fiscal operation.

Over the last several months, the Board held several meaningful conversations to help define what makes our Government of Excellent Quality. Through these conversations, the Board adopted Service Area Vision Statements for our key service areas:

## Quality Government

*Guilford County is a fiscally-sound **Quality Government** that promotes transparency, equity, accountability, and efficiency, meaning our government is a trusted and inclusive partner that is genuinely engaged with and reflective of our community. We are a highly sought-after organization that values and supports a high-performing, professional, thoughtful, and innovative workforce where our team members are excited to work. We provide data-informed, high-quality strategic leadership that supports resilient and sustainable services while optimizing and safeguarding the public's assets. Guilford County is a community of firsts and is regularly recognized for its unique and effective programs. Our team members and residents enjoy safe public facilities that meet the service, access, and technological needs of our community.*

Commissioners  
Budget & Mgmt.  
Clerk to the Board  
Communications  
County Admin.  
County Attorney  
Elections  
Facilities  
Finance  
Fleet Operations  
Human Resources  
Information Tech.  
Internal Audit  
MWBE  
Purchasing  
Register of Deeds  
Risk Management  
Tax

## Budget Summary

	FY2022 Actual	FY2023 Adopted	FY2024 Budget	vs. FY2023 Adopted (\$)	vs. FY2023 Adopt. (%)
Personnel Services	\$36,862,095	\$44,037,565	\$50,910,724	\$6,873,159	16%
Operating	15,433,753	24,562,210	23,797,081	(765,192)	(3%)
Transfers Out & County Debt	1,342,914	(191,250)	(575,000)	(383,750)	201%
Capital Outlay	323,111	770,000	1,075,000	305,000	40%
<b>Total Expenditures</b>	<b>\$53,961,873</b>	<b>\$69,178,525</b>	<b>\$75,207,742</b>	<b>\$6,029,217</b>	<b>9%</b>
Federal & State Funds	\$193,329	\$26,000	\$26,000	-	-
User Fees & Charges	5,277,484	5,751,611	5,343,442	(408,169)	(7%)
Other	7,695,607	6,179,757	6,077,544	(102,213)	(2%)
Fund Balance	-	345,689	286,509	(59,180)	(17%)
<b>Total Revenues</b>	<b>\$13,166,420</b>	<b>\$12,303,057</b>	<b>\$11,733,495</b>	<b>(\$569,562)</b>	<b>(5%)</b>
<b>Net County Costs</b>	<b>\$40,795,453</b>	<b>\$56,875,468</b>	<b>\$63,474,247</b>	<b>\$6,598,779</b>	<b>12%</b>

# Quality Government Summary

Department	FY2022 Actuals	FY2023 Adopted	FY2024 Budget	vs. FY2023 Adopted (\$)	% Change
County Administration	\$1,446,269	\$2,323,182	\$2,460,917	\$137,735	6%
County Attorney	3,056,400	4,119,234	4,557,524	438,290	11%
County Commissioners & Clerk	1,194,876	1,475,158	1,511,106	35,948	2%
Budget & Management Services	471,244	1,132,881	1,373,955	241,074	21%
Elections	2,381,153	3,452,940	3,641,598	188,658	5%
Facilities	8,596,545	10,776,887	11,196,602	419,715	4%
Finance (includes Purchasing)	3,292,350	4,223,817	4,779,509	555,692	13%
Fleet Operation	788,046	1,582,222	1,823,530	241,308	15%
Human Resources	9,340,766	9,839,730	10,838,602	998,872	10%
Information Technology	12,069,648	16,834,092	17,198,101	364,009	2%
Internal Audit	703,787	810,457	925,701	115,244	14%
Minority and Women-Owned Business Enterprise (MWBE)	383,283	385,047	1,566,976	1,181,929	307%
Public Relations	31,075	677,526	1,189,999	512,473	76%
Register of Deeds	2,421,458	3,103,863	3,236,260	132,397	4%
Tax	7,784,973	8,441,489	8,907,362	465,873	6%
<b>Total</b>	<b>\$53,961,873</b>	<b>\$69,178,525</b>	<b>\$75,207,742</b>	<b>\$6,029,217</b>	<b>9%</b>

## Budget Highlights

- The budget includes one (1) additional position in Internal Audit to support complex Information Technology audits, fully offset with a reduction in professional services for prior third-party support.
- The budget also includes five (5) additional positions in the Tax department – two (2.0) Appraiser I, two (2.0) Appraiser II and one (1.0) Exempt Property Analyst.
- The budget establishes the Minority and Women-Owned Business Enterprise (MWBE) program as a standalone department to recognize its significant role in the organization. It includes the full-year impact of Board investments (\$1.2 million) to bolster program operations, contracted Professional Services support, and an annual report public dashboard and a forecasting program to enhance the core values of transparency and accountability. The budget also includes \$0.55 million to support a Capital Access Program.
- The budget includes a \$0.4 million increase in Other Services and Charges to overhaul the County's website. With more than 12,784 visitors daily, the website serves as the front door to information about the county. Budgeted funds will be used to completely rework the existing site into a version that is easier to find and navigate, and is more engaging, and fully accessible to all users seeking clear, concise information about Guilford County.
- The County plans to add 61,500 additional square feet of facility space by leasing a facility for the relocation of the Facilities department and Elections operations.

# General Government

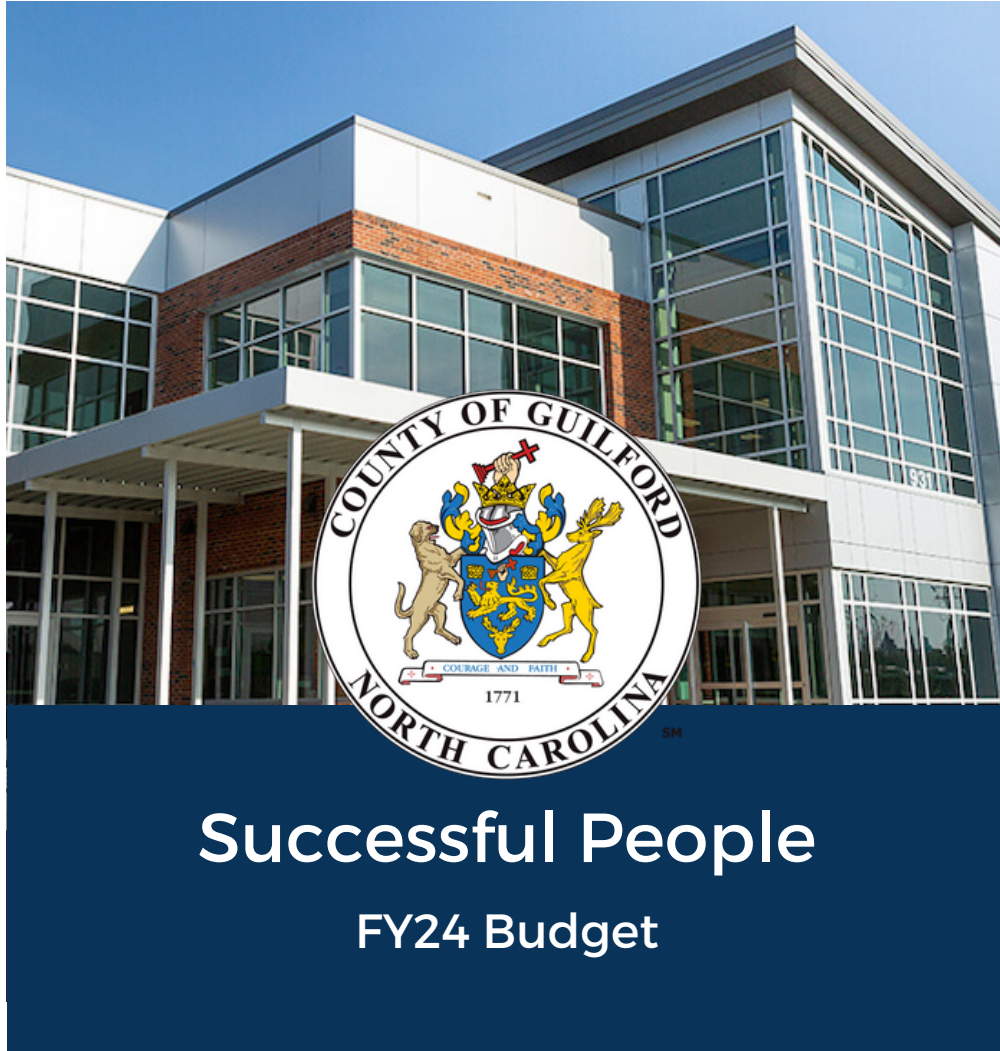
The General Government section accounts for major countywide revenues, such as property tax, sales tax, fund balance, and some intergovernmental revenue. As part of the FY2023 budget, the Board of Commissioners included \$15.0 million in the budget to address competitive compensation. Due to the timing of the compensation study and fully understanding the impacts, the \$15.0 million was appropriated in General Government. For the FY2024 budget, those expenses are appropriated in individual department's budget and shown within the sections for Successful People, Strong Community, and Quality Government.

Effective with the FY2024 budget, transfers to other funds have been moved out of individual departments' budgets and placed within General Government to better track expenses and reduce any year-over-year fluctuations within a department's budget based on transfer amounts. Those transfers include:

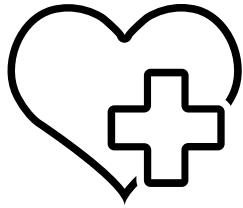
- **\$1,350,000** transfer to the County Construction Fund for annual capital maintenance. Historically this transfer has been around \$1.5 million a year. The county identified savings in completed capital projects, so the project ordinance for FY2024 Capital Maintenance includes an additional \$165,000 in appropriated fund balance within the County Construction Fund.
- **\$358,750** transfer to the Tax Revaluation Fund. Each year the county transfers one-fifth of the estimated cost to conduct the next property revaluation to avoid spikes in the budget in the year the revaluation occurs.
- **\$46,902** transfer to the Grants Fund for a Family Justice Center grant match. The County established a grants funds to better track grant agreements that extend across fiscal years. In order to ensure grant compliance and accurate reporting, any required county match is best accounted for within the grant project ordinance. Generally, when the County establishes a grant project ordinance, the county match will be established when the grant ordinance is created.

## Budget Summary

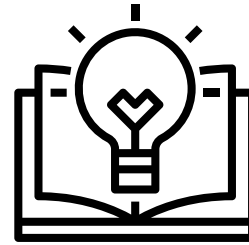
	FY2022 Actual	FY2023 Adopted	FY2024 Budget	vs. FY2023 Adopted (\$)
Personnel Services	-	\$15,000,000	-	(\$15,000,000)
Transfers Out & County Debt	-	-	1,755,652	1,755,652
<b>Total Expenditures</b>	-	<b>\$15,000,000</b>	<b>\$1,755,652</b>	<b>(\$13,244,348)</b>



# Successful People



## Healthy People



## Education

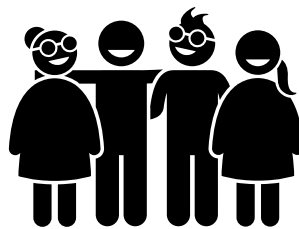
Guilford County is made up of thriving **Successful People** who have equitable access to a range of coordinated social, physical, and behavioral health services and partnerships that meet them where they are to support their life journeys. Our education and credentialing systems produce graduates with high academic achievement and skill levels that allow them to compete successfully in our thriving job market and support themselves and their families. Our residents are healthy, educated, housed, and employed throughout their lives. Communities within our county are connected and our residents are engaged, supported and fulfilled.

## Measures of Guilford County's Successful People Service Delivery Strategy



**10,000**

clients assisted yearly by the Family Justice Center.



**\$31,000,000**

in Child Support payments made, which supports children in the care of custodial parents.



**9,000**

visits to the Behavioral Health Urgent Care Center, and

**12,000**

visits to the adult Behavioral Health Outpatient clinic in FY23.



# Behavioral Health

**Debra Mack, Behavioral Health Center Director**

[Department Webpage](#)

## **Department Purpose**

Behavioral Health supports the County's Behavioral Health Centers. These include the Behavioral Health Urgent Care (BHUC) center, providing an observation/de-escalation unit for children and adults. The new facility specifically addresses the needs of children, adolescents and adults experiencing crises due to mental illnesses, substance use disorders, or intellectual/developmental disabilities. The BHUC is open 24 hours a day, 7 days a week. The Behavioral Health Center also has a 16-bed Facility-Based Crisis (FBC) center for adults that will provide Pharmacy services and outpatient and peer counseling services. The Centers combine integrated, or whole-person, behavioral and physical healthcare services that are provided by Cone Health.

In addition to the services offered by Guilford County Government and Cone Health, Sandhills Center has developed a 16-bed child and adolescent FBC center nearby at 925 Third St. Greensboro. Alexander Youth Network is contracted by Sandhills Center to provide services there and is also awaiting completion of state licensure. The County partners with Sandhills Center as our Local Management Entity for Behavioral Health. Sandhills Center's mission is to ensure that persons in need have access to quality services addressing mental health, developmental disabilities and substance abuse needs. Sandhills Center appropriates specialized state funds to community-based providers to provide a complex array of supportive services. The Center leverages partnerships between providers and clients with community-based initiatives to connect people, resources, and ideas through culturally appropriate and responsive efforts.

# Behavioral Health

## Budget Summary

	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted	vs. FY2023 Adopt (%)
<b>EXPENSE BY DIVISION</b>					
Behavioral Health Admin & Security	\$609,883	\$955,886	\$553,539	\$963,660	75%
GC Substance Abuse Allocation	2,700,000	4,975,000	3,850,000	-	-
Sandhills Allocation	7,149,494	5,147,701	2,339,612	-	-
Behavioral Health Center	-	-	-	3,934,520	-
Community-Based Mental Health	-	-	-	5,147,701	-
Uninsured Youth	-	-	-	750,000	-
<b>Total Behavioral Health</b>	<b>\$10,459,377</b>	<b>\$11,078,587</b>	<b>\$6,635,531</b>	<b>\$10,795,881</b>	<b>(3%)</b>
<b>EXPENSE BY TYPE</b>					
Personnel Services	\$610,371	\$712,336	\$309,989	\$345,516	(51%)
Supplies & Materials	38	59,000	59,000	\$6,800	(88%)
Other Services & Charges	9,848,968	10,307,251	6,266,542	\$10,443,565	1%
<b>Total Expense</b>	<b>\$10,459,377</b>	<b>\$11,078,587</b>	<b>\$6,635,531</b>	<b>\$10,795,881</b>	<b>(3%)</b>
<b>REVENUE</b>	<b>\$0</b>	<b>\$32,453</b>	<b>\$32,453</b>	<b>\$80,604</b>	<b>148%</b>
<b>County Funds</b>	<b>\$10,459,376</b>	<b>\$11,046,134</b>	<b>\$6,603,078</b>	<b>\$10,715,277</b>	<b>(3%)</b>
<b>Positions</b>	<b>6.00</b>	<b>8.00</b>	<b>3.00</b>	<b>3.00</b>	<b>5.00</b>

**Note:** FY2024 budget delineates expenditures in more detail than prior years. For year-over-year comparison purposes, compare total expenditures. Behavioral Health Security expenses and associated positions (5.0 FTE) were moved to the Security Department in FY2023.

## FY2024 Budget Highlights

- Creation of three (3) new tracking accounts to better account for service delivery through County community partners, previously accounted for under "Sandhills Allocation". This does not change the County's relationship with Sandhills but improves tracking and transparency.
- Five (5) full-time positions associated with providing Security at the Behavioral Health Centers and associated personnel costs were transferred from Behavioral Health to Security Department.
- Funding in FY2023 Amended supported ARPA Enabled Projects through the utilization of American Rescue Funding. No service levels were impacted.

## Key Performance Measures

The Behavioral Health Department is currently developing more comprehensive and meaningful performance measures as part of the County's ongoing effort to capture appropriate, reliable, and relevant data to inform the public and Board of Commissioners on progress made towards goals.

# Child Support Enforcement

**Rosanne Wiley-Hayes, Director of Child Support Enforcement & Court Services**  
[Department Webpage](#)

## Department Purpose

A core mandated county services includes the collection of child support, ensuring that both parents support their children. The program increases family self-sufficiency, reduces child poverty, and encourages both parents to be involved and committed to their children. The department strives to assure that Guilford County children in single-parent households are also supported by their non-custodial parents.

Specific services include location of non-custodial parents, establishment of paternity, establishment of child support (including medical insurance coverage), collection and disbursement of payments and enforcement of orders. Goals for meeting performance measures are set by the state each year and Child Support Services has consistently met those performance targets.

## Budget Summary

	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted	vs. FY2023 Adopt (%)
<b>EXPENSE</b>					
Personnel Services	\$6,595,417	\$7,212,538	\$7,272,538	\$7,815,468	8%
Supplies & Materials	69,599	80,050	171,245	71,850	(10%)
Other Services & Charges	417,304	467,780	471,129	501,780	8%
<b>Total Expense</b>	<b>\$7,082,320</b>	<b>\$7,760,368</b>	<b>\$7,914,912</b>	<b>\$8,389,098</b>	<b>8%</b>
<b>REVENUE</b>					
Intergovernmental	\$5,909,814	\$6,800,000	\$6,861,857	\$7,601,744	12%
Charges for Service	71,386	75,170	75,170	75,170	-
Miscellaneous Revenues	121,072	155,000	155,000	155,000	-
<b>Total Revenue</b>	<b>\$6,102,272</b>	<b>\$7,030,170</b>	<b>\$7,092,027</b>	<b>\$7,831,914</b>	<b>11%</b>
<b>County Funds</b>	<b>\$980,047</b>	<b>\$730,198</b>	<b>\$822,885</b>	<b>\$557,184</b>	<b>(24%)</b>
<b>Positions</b>	<b>98.82</b>	<b>98.82</b>	<b>98.82</b>	<b>98.82</b>	<b>-</b>

## FY2024 Budget Highlights

- Personnel increased by 8% due to compensation adjustments and state mandated retirement increases.
- State revenue increased by 11% due to greater utilization of Child Support incentive dollars, a source of supplemental funding provided by NCDHHS to local child support enforcement offices for superior performance in collecting child support arrears.

# Child Support Enforcement

## Key Performance Measures

Service	Measure	FY2022 Data	FY2023 Estimated	FY2024 Projected
Establishment or Modification of Support Order	% of child support cases that have a court order establishing support obligations	79.27%	81.99% (YTD); <i>on track to achieve goal</i>	79.27%*
Establishment of Paternity	% of paternitys established/acknowledged for children born out of wedlock	99.97%	95.30% (YTD); <i>on track to achieve goal</i>	99.00%
Enforcement of Court Orders	% of current child support paid	71.71%	72.03% (YTD); <b>Goal Achieved</b>	69.00%
Collection of Arrears Payments	% of cases that received a payment towards arrears	75.32%	66.51% (YTD); <i>on track to achieve goal</i>	69.00%
Cost Effectiveness	Total Collection dollars that the county receives	\$33,505,712.22	\$21,668,601.72 (YTD); <i>on track to achieve goal</i>	\$33,505,712.22

*\*Projected goal decreases as NCCSS establishes goals for county child support agencies based on standard incentive measurements set forth by the Federal OCSE in 45 CFR 305.*

# Court Services

## Rosanne Wiley-Hayes, Director of Child Support Enforcement - Court Services

[Department Webpage](#)

### Department Purpose

Court Services assists in the management of the pretrial inmate population while ensuring public safety by offering factual information to the courts. This key mandated service is achieved by using evidence-based practices of pretrial interviewing and established criteria for release recommendations. The program significantly reduces the cost of maintaining defendants in County detention centers and reduces overall cost to the community.

Specific services include 1<sup>st</sup> appearance screenings and verifications, determining eligibility for bond-released monitoring, case management, conducting research and coordinating with other Guilford County agencies and community partners (such as, Family Justice Center, Recovery Courts, Mental Health Association of the Triad, and the Reentry Council).

### Budget Summary

	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted	vs. FY2023 Adopt (%)
<b>EXPENSE</b>					
Personnel Services	\$725,473	\$1,020,728	\$755,682	\$1,148,634	13%
Supplies & Materials	4,876	10,550	10,550	9,350	(11%)
Other Services & Charges	151,360	160,120	160,425	32,039	(80%)
<b>Total Expense</b>	<b>\$881,709</b>	<b>\$1,191,398</b>	<b>\$926,297</b>	<b>\$1,190,023</b>	-
<b>REVENUE</b>					
Miscellaneous Revenues	\$180	\$360	\$360	\$360	-
<b>Total Revenue</b>	<b>\$180</b>	<b>\$360</b>	<b>\$360</b>	<b>\$360</b>	-
<b>County Funds</b>	<b>\$881,529</b>	<b>\$1,191,038</b>	<b>\$926,657</b>	<b>\$1,189,663</b>	-
<b>Positions</b>	<b>15.18</b>	<b>15.18</b>	<b>15.18</b>	<b>15.18</b>	-

### FY2024 Budget Highlights

- Personnel increased by 13% due compensation adjustments and state mandated retirement increases.
- \$0.1 million savings realized by consolidating funding for pre-trial services.

### Key Performance Measures

The Court Services Department is currently developing more comprehensive and meaningful performance measures as part of the County's ongoing effort to capture appropriate, reliable, and relevant data to inform the public and Board of Commissioners on progress made towards goals.

# Family Justice Center

## Catherine Johnson, Director

### [Department Webpage](#)

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*"In 2019, a female was stabbed multiple times by her partner in front of their four children. She was hospitalized and nearly lost her life. Upon release, she and her children visited the FJC for assistance. She has been supported by many FJC partner agencies, including Greensboro Police, Elon Legal Services, Family Service of the Piedmont, the District Attorney's Office, Legal Aid, and DSS-Child Protective Services. She has remained a client of the FJC for the past four years, allowing her and children to heal physically and mentally. Her children have enrolled in the FJC's Camp HOPE and Pathways program, along with the FJC's "Horsepower," a six-week development series designed to build confidence and leadership skills for youth by working with horses."*

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## Department Purpose

The Family Justice Center (FJC) is a collaborative of local government and community-based agencies working together under one roof to provide victims of domestic violence, sexual assault, child abuse, stalking, and elder abuse a safe, secure place to receive assistance and access services. The vision and mission of the Center is to protect the vulnerable, stop the violence, restore hope, and make our community safer by empowering family violence victims to live free from violence and abuse, as well as holding offenders accountable by providing easily accessible, coordinated, and comprehensive services in a single location.

Our mission and shared goals - to provide access to resources to survivors and increase offender accountability - are facilitated through a multiagency and multidirectional approach. The FJC bridges gaps and builds strategic partnerships between local government, community-based non-profits, and community members across the County to provide consolidated and coordinated legal, social, and health services to families in crisis.

The FJC Department is the hub of the County-wide collaborative that integrates safety, health, legal, and social support for individuals and families impacted by domestic and sexual violence across all ages. The County's administrative and content expertise stimulates collaboration and problem solving across various entities of government and private non-profit industries. Through collaboration, we successfully navigate complex challenges and implement solutions to support all Guilford County residents.

The FJC department is a nation-wide leader in strategic partnerships and our expertise is sought at the local, state, and national level. FJC staff provide specialized training on a variety of topics including child trauma response, elder abuse, collaboration, and cross-system solutions. As a department, we are innovative and constantly seeking opportunities for partnership, as well as evolving our services and engagement efforts to meet the diverse and ever-changing needs of our community and partnerships.

# Family Justice Center

## Budget Summary

	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted	vs. FY2023 Adopt (%)
<b>EXPENSE BY DIVISION</b>					
Family Justice Center	\$781,777	\$992,853	\$1,195,988	\$1,307,058	32%
Camp Hope	\$60,608	76,500	\$76,500	86,500	13%
FJC Contributions/Gifts	4,745	55,000	71,072	55,000	(100%)
Child & Elder Justice Services	14,676	3,888	3,888	-	-
Crisis Assessment	-	4,070	4,070	-	-
Victims of Crime Act – Grant	9,243	-	-	-	-
<b>Total Family Justice Center</b>	<b>\$871,049</b>	<b>\$1,069,353</b>	<b>\$1,351,518</b>	<b>\$1,448,558</b>	<b>35%</b>
<b>EXPENSE BY TYPE</b>					
Personnel Services	\$774,096	\$897,145	\$1,158,175	\$1,160,398	29%
Supplies & Materials	13,930	34,200	41,017	31,962	(7%)
Other Services & Charges	83,023	138,008	152,326	256,198	86%
<b>Total Expense</b>	<b>\$871,049</b>	<b>\$1,069,353</b>	<b>\$1,351,518</b>	<b>\$1,448,558</b>	<b>35%</b>
<b>REVENUE</b>					
Charges for Service	\$4,000	\$5,500	\$5,500	\$5,500	-
Intergovernmental	30,887	-	-	-	-
Appropriated Fund Balance	-	44,000	44,000	52,000	18%
Miscellaneous Revenues	96,150	82,500	82,500	84,500	2%
<b>Total Revenue</b>	<b>\$131,037</b>	<b>\$132,000</b>	<b>\$132,000</b>	<b>\$142,000</b>	<b>8%</b>
<b>County Funds</b>	<b>\$740,012</b>	<b>\$937,353</b>	<b>\$1,219,518</b>	<b>\$1,306,558</b>	<b>39%</b>
<b>General Fund Positions</b>	<b>9.00</b>	<b>10.00</b>	<b>12.00</b>	<b>12.00</b>	<b>2.00</b>
<b>Grant Funded Positions</b>	<b>4.00</b>	<b>4.00</b>	<b>3.00</b>	<b>3.00</b>	<b>(1.00)</b>
<b>Total Positions</b>	<b>13.00</b>	<b>14.00</b>	<b>15.00</b>	<b>15.00</b>	<b>1.00</b>

## FY2024 Budget Highlights

- \$0.3 million increase in Personnel associated with:
  - Compensation adjustments and state mandated retirement increases.
  - Mid-year budget amendment approved by the Board of Commissioners to move two (2) Navigator positions (previously funded through the North Carolina Governor’s Crime Commission grant) to the General Fund.
- \$0.4 million net increases to operating budget associated with:
  - \$0.1 million increase associated with continuing crisis mental health wrap-around services for victims seeking assistance from the Family Justice Center (replaces prior grant funding). This provides funding for a trained and experienced mental health provider to offer assistance at the High Point and Greensboro locations.
  - \$47,000 increase associated with required County match for *Child & Elder Justice Services* grant. County match totals \$93,804, with 12 of the 24 months covered in FY2024.

# Family Justice Center

## Key Performance Measures

Service	Measure	FY2022 Data	FY2023 Estimated	FY2024 Projected
Navigation, Hospitality, Coordination Services	# of client services provided	12,902	13,000	13,000
Multidisciplinary Team Coordination	# of meetings	19	38	38
	# of attendees	163	380	380
Emotional Support & Mental Health	# of client & partner services provided	142*	1,380	1,380
Child Trauma Coordination & Programming	# of families enrolled	121	130	140
	# of programs held	15	15	15
Elder Justice Coordination	# of older adults that received specialized coordinated care	1,056	1,200	1,400
	# of elder abuse crisis consultations provided	236	250	250
Community Engagement & Training	# of events held	128	198	198
	# of attendees	3,777	5,841	5,841
	# of volunteer hours contributed to FJC mission	2,391	2,500	2,500
Partnership Services	# organizations & primary program areas serving at the FJC	17	19	20
	# number of professionals working at the FJC	105	113	115



# Health & Human Services: HHS Admin

**Victor Isler, Assistant County Manager**

[Department Webpage](#)

## Department Purpose

The Health & Human Services Administration Division of the Health & Human Services Department (DHHS) contains DHHS Administration and the County's Continuum of Care program for homeless services. DHHS Administration provides direct administrative support to the DHHS Director/Assistance County Manager for Successful People (ACM); helps manage DHHS-wide and multi-department projects; and provides staff support to the HHS Advisory Board and other related boards. Additional functions include project management, process improvement, evaluation & planning, and reporting & analytics to help improve overall transparency, efficiency, and function of DHHS for the community.

The DHHS Continuum of Care (CoC) program provides administration for the Guilford County Continuum of Care (NC-504), a community-wide team of government, hospitals, Guilford County Schools, faith-based organizations and non-profit organizations that coordinates the community's policies, strategies, and activities toward ending homelessness for Guilford County. The CoC administration role includes serving as the Collaborative Applicant for Federal Housing & Urban Development homeless services grants and coordinating data gathering on the community's homeless population and service use. The DHHS CoC program also helps to connect homeless individuals, families, and households that come into DHHS and other County Departments with appropriate resources inside and outside of the County including other DHHS services as well as eviction mediation, temporary sheltering, crisis management, and rehousing services.

## Budget Summary

	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted	vs. FY2023 Adopt (%)
<b>EXPENSE BY DIVISION</b>					
DHHS Administration	-	\$268,371	\$110,229	\$219,590	(18%)
Continuum of Care	-	-	178,942	232,581	-
<b>Total DHHS Administration</b>	-	<b>\$268,371</b>	<b>\$289,171</b>	<b>\$452,171</b>	<b>68%</b>
<b>EXPENSE BY TYPE</b>					
Personnel Services	\$171,111	\$171,110	\$191,111	\$205,410	20%
Supplies & Materials	500	500	17,359	500	-
Other Services & Charges	96,750	96,760	80,701	246,261	155%
<b>Total Expense</b>	<b>\$268,371</b>	<b>\$268,371</b>	<b>\$289,171</b>	<b>\$452,171</b>	<b>68%</b>
<b>REVENUE</b>					
Intergovernmental	-	\$69,197	\$69,197	\$84,680	22%
<b>Total Revenue</b>	-	<b>\$69,197</b>	<b>\$69,197</b>	<b>\$84,680</b>	<b>22%</b>
<b>County Funds</b>	<b>\$268,371</b>	<b>\$199,174</b>	<b>\$219,974</b>	<b>\$367,491</b>	<b>85%</b>
<b>Positions</b>	<b>1.50</b>	<b>1.50</b>	<b>1.50</b>	<b>1.50</b>	-

# Health & Human Services: HHS Admin

## **FY2024 Budget Highlights**

- \$150,000 increase in Other Services and Charges to support a School Health Alliance Partnership.
- \$15,000 increase in revenue from US Department of Housing and Urban Development (US HUD) planning grant.

## **Key Performance Measures**

The Health & Human Services Admin Department is currently developing more comprehensive and meaningful performance measures as part of the County's ongoing effort to capture appropriate, reliable, and relevant data to inform the public and Board of Commissioners on progress made towards goals.

# Health & Human Services: Public Health

**Dr. Iulia Vann, Director**

[Department Webpage](#)

## Department Purpose

The goal of the Division of Public Health is to improve health outcomes for the Guilford County population through the achievement of the objectives of preventing disease and the health consequences of environmental hazards caused by natural or man-made disasters; promoting behaviors that reduce the risk of communicable and non-communicable diseases and injuries; and ensuring the public's access to quality health services.

The Division of Public Health provides patient care services that include medical care, laboratory services, and pharmacy services. Substantial operational focuses include environmental health services such as sanitary sewage management, food and lodging sanitation, public swimming pool inspections, and on-site water supplies. Community based services cover in-home care for elderly or disabled persons, a home-visiting program for pregnant women and newborn babies, health education, and health-related emergency preparedness services. The Health Department also provides support to programs in the county that address infant mortality. Additional key programs include school nursing, nutrition services for women, infant and children, disease outbreak investigations and treatment, and other children's services such as immunizations and dentistry.

NCGS 130-A mandates that public health agencies provide inspection and regulation of such services as:

- Individual, On-Site Water Supply
- Sanitary Sewage Collection, Treatment, and Disposal
- Food, Lodging, And Institutional Sanitation
- Public Swimming Pools and Spa Sanitation
- Communicable Disease Control
- Vital Records Registration

Assurance for the following essential services is also provided:

- Public Health Laboratory Services
- Child Health Services
- Maternal Health
- Family Planning
- Dental Health
- Home Health
- Adult Health

The Department provides all mandated and essential services such as surveillance for 82 communicable diseases, family planning, refugee screening, dentistry, vital records management, environmental health, and wellness education. Environmental Health oversees chemical spill investigations, conducts on-site water and sewage inspections, food and lodging inspections, lead poisoning investigations, and mosquito control. The Environmental Health team also works closely with the Planning Department and Fire Marshall to complete a series of specialized projects and permitting procedures. Additionally, the Department works to mobilize the community in the event of wide-spread health-related emergencies (pandemics, natural disasters, etc.) affecting the entire community.

# Health & Human Services: Public Health

The maternal health clinics provide low risk prenatal and postpartum care for residents of Guilford County. Clients receive comprehensive, quality prenatal care by trained Advanced Practice Providers and physicians. Women receive a comprehensive health history with attention to genetic factors, family history and their own obstetrical history. Comprehensive ACOG recommended screening and treatment is provided at an affordable cost. Services also include immunizations, in-house pharmacy access, and care management for those who meet program criteria. Clients without insurance or Medicaid are provided care based on their household income and family size. After delivery, these clients are seen for a follow-up visit and birth control is provided to assist with unintended pregnancy prevention. The clinic is supervised by contract physicians who also provide care at our local hospitals during delivery.

The Department works closely with a variety of partners, especially Emergency Services (ES) to address the opioid crisis through education, overdose reversal strategies, harm reduction and referral practices. Another partnership was created in the last three years between the Health Department, EMS and an external stakeholder, to address the need to connect Hepatitis C and HIV-positive clients to medical care and treatment opportunities. Public Health and Emergency Management collaborate to create plans for a variety of emergencies, including outbreaks and shelter management, as well as conduct training and respond to public health emergencies. In the last 2 years, Public Health partnered with Triad Adult and Pediatric Medicine to implement a navigation program for formerly incarcerated individuals returning home from jail or prison with chronic conditions.

As part of our assurance activities, the Health Department provides recommendations to the medical care vendor serving our two Detention Centers by reviewing medical policies and manuals every year and participating in quality improvement conferences with vendor representatives and the Detention Center leadership.

# Health & Human Services: Public Health

## Budget Summary

	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted	vs. FY2023 Adopt (%)
<b>EXPENSE BY DIVISION</b>					
Public Health Administration	\$3,397,595	\$2,631,726	\$2,601,156	\$1,470,445	(44%)
Community Health	11,755,774	19,509,754	24,565,809	18,994,849	(3%)
Health Education	1,506,809	1,910,583	1,919,044	1,776,357	(7%)
Clinical Health	13,813,712	16,099,790	18,696,607	18,202,920	13%
Environmental Health	4,226,845	4,740,592	4,780,592	5,265,324	11%
Allied Health	6,166,091	7,878,449	8,151,945	9,171,221	16%
PH Preparedness	341,085	2,147,993	2,474,248	1,701,535	(21%)
COVID Initiatives	328,404	-	-	-	-
<b>Total HHS: Public Health</b>	<b>\$41,536,315</b>	<b>\$54,918,887</b>	<b>\$63,189,401</b>	<b>\$56,582,651</b>	<b>3%</b>
<b>EXPENSE BY TYPE</b>					
Personnel Services	\$32,704,639	\$42,156,705	\$39,132,152	\$44,659,337	6%
Supplies & Materials	1,755,963	3,222,875	4,668,456	2,899,986	(10%)
Other Services & Charges	5,767,456	8,232,682	18,777,502	8,133,738	(1%)
Human Services Assistance	715,188	1,235,825	371,636	240,300	(81%)
Capital	595,181	70,800	239,655	649,290	817%
Other	(2,112)	-	-	-	-
<b>Total Expense</b>	<b>\$41,536,315</b>	<b>\$54,918,887</b>	<b>\$63,189,401</b>	<b>\$56,582,651</b>	<b>3%</b>
<b>REVENUE</b>					
Licenses & Permits	\$805,515	\$784,630	\$784,630	\$760,005	(3%)
Intergovernmental	10,647,501	16,860,219	26,151,333	13,296,885	(21%)
Charges for Service	10,150,619	8,444,120	8,444,120	10,313,677	22%
Appropriated Fund Balance	-	1,067,873	1,122,589	2,093,336	96%
Other Financing Sources	131,157	-	-	-	-
Miscellaneous Revenues	2,224,639	2,465,745	2,529,745	\$1,811,915	(27%)
<b>Total Revenue</b>	<b>\$23,962,432</b>	<b>\$29,622,587</b>	<b>\$39,032,417</b>	<b>\$28,275,818</b>	<b>(5%)</b>
<b>County Funds</b>	<b>\$17,573,883</b>	<b>\$25,296,300</b>	<b>\$24,156,984</b>	<b>\$28,306,833</b>	<b>14%</b>
<b>Positions</b>	<b>493.00</b>	<b>494.50</b>	<b>496.50</b>	<b>495.00</b>	<b>-</b>

# Health & Human Services: Public Health

## FY2024 Budget Highlights

- \$5.3M increase in Personnel expenses associated with compensation adjustments and state mandated retirement increases.
- Addition of 10 medical service positions in the School Nursing program in a continued phased effort to achieve the Board of Commissioner's goal for a nurse in every school. This increases the budgeted headcount to 66 school nurses and increases the ratio from 1 nurse for every 2.2 schools to 1:1.8 schools.
- Addition of five (5) WIC positions to support Medicaid Expansion. These positions will support reviewing eligibility applications. The positions are 100% fully funded through federal/state revenue.
- Addition of two (2) positions to support Infancy Mortality initiatives, including a Doula Program Coordinator to support contracted doulas, with a goal of supporting 60 total births within a fiscal year.
- \$430,000 increase to support the purchase of, and planning for, a Public Health mobile clinic to further serve community members.
- Public Health received large increases in Intergovernmental (Federal/State) funding during the pandemic. These time limited funds expired at the end of the FY2023 budget, resulting in a decrease of \$4.8 million, including a reduction of 48 positions (\$3.8 million) and associated operating (\$1.0 million). These 48-time limited positions were COVID resource coordinator positions for Guilford County Public Schools. An additional two positions funded through grants expired, resulting in an additional decrease of two (2) positions.
- The FY24 Budget includes funding for a new Mobile Health Clinic program that will offer a variety of services, such as basic health assessments, diagnostic testing, treatment for common illnesses and conditions, chronic disease screenings, immunizations, and education, at an estimated cost of \$430,000. Program expenses will be partly covered by Medicaid maximization settlement funds, a revenue stream from NCDHHS to assist local governments in recovering incurred medical service costs not reimbursed by Medicaid.

# Health & Human Services: Public Health

## Key Performance Measures

Service	Measure	FY2022 Data	FY2023 Estimated	FY2024 Projected
Communicable Disease Control	# of Reportable communicable diseases reported	39	86	78
Food, Lodging, & Institutional Sanitation	# of required inspections conducted	5,199	5,669	5,800
	% Compliance with required inspections by Establishments	64%	60% (staffing)	75%
Child Health	General Clinic Visits Completed: # Child Immunizations	2,432	3,146	3,146
	Rate of Infant Mortalities	7.6 per 1,000 births	7.2 per 1,000 births	7.0 per 1,000 births
Adult Health	General Clinic Visits Completed: # Adult Immunizations	965	3193	3,193
	# of Primary Care visits	846	1,080	1,080
Child & Adult Health	General Clinic Visits Completed: # Refugee Health Clients	387	578	578
Maternal Health	# of Maternity Clients Served	594	533	533
	# Newborn Home Visits	2,606	3,049	3,549
Family Planning	# of FP visits	5,208	5,181	n/a
Clinical Services	# of STD visits	7,018	7,865	n/a
	# of Active Tuberculosis and LTBI patients seen	11 (active cases); 422(LTBI)	10 (active cases); 350 (LTBI)	12 (active cases); 400 (LTBI)
Dental Public Health	# of Clients Served	1,584	2,600	2,600
	Dentist to Patient ratio	1:792 dentist to patient ratio	1:867 dentist to patient ratio	1:867 dentist to patient ratio
Public Health Laboratory	# of Specimens Collected	124,225	206,000*	206,000
WIC/Food & Nutrition	% of "Base Caseload" within County	99%	110%	100%

\*Large increase due to Public Health staff shifting from COVID testing back to regular operations

# Health & Human Services: Social Services

**Sharon Barlow, Director**

[Department Website](#)

## Department Purpose

The Division of Social Services in the Department of Health and Human Services uses a holistic approach to assure safety and promote self-sufficiency and permanency in the lives of adults, children and families through collaboration and partnership within the community. The Division of Social Services addresses the Board of County Commissioners' core value of Service and Outcomes Excellence by providing quality resources and programs to residents. The department operates under four primary divisions: Economic Services, Child Welfare Services, Aging & Adult Services, and Administration. All programs within the Economic, Children's, and Aging and Adult Services divisions are federally, or state funded and are mandated services.

- **The Economic Services Division** assists families in becoming self-supporting through financial assistance, counseling, community support, skills for daily living, and employment. It administers numerous Federal economic assistance programs, including access to safe childcare for families.
- **The Children's Services Division** strengthens families by preventing incidents of abuse, neglect or exploitation, and protects children when these incidents occur. It works to reunite families whenever possible and create new families for children through Foster Care and Adoption Assistance. It assists families in becoming safe and self-supporting through counseling, community support, and teaching skills for daily living.
- **The Aging & Adult Services Division** equips elderly or disabled adults and their families with the skills and resources necessary for appropriate caregiving. All services provided are client-centered and emphasize maintaining or increasing self-sufficiency. Additional services are provided to protect clients from abuse, neglect and exploitation. The Department of Veterans Services assists the Department of Social Services in working with Guilford County Veterans and their dependents, by seeking and applying for Veterans Affairs related benefits.
- **The Administration Division** includes General Administration, Economic Services Administration, and Services Administration. Fiscal Operations, the Social Services Board, and Program Support ensure that services and benefits are made available to all eligible County residents in the most professional and cost-effective way. Many programs within the Administrative Services division are federally or state funded and support mandated programs and services.



# Health & Human Services: Social Services

## Budget Summary

	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted	vs. FY2023 Adopt (%)
<b>EXPENSE BY DIVISION</b>					
Social Services	\$36,793,355	\$41,119,924	\$44,151,842	\$49,633,863	21%
Social Services Programs	19,310,441	18,682,228	20,713,340	21,189,051	13%
Family Supportive Services	9,376,999	10,177,968	9,852,184	10,097,968	(1%)
Older Adults Services	3,487,455	2,779,453	3,405,281	3,521,779	27%
Community Based Services	59,560	35,500	35,500	39,935	12%
Social Services Financial Asst	46,701	93,000	62,802	93,350	-
Medical Assistance	1,725,818	2,235,774	1,730,544	1,846,385	(17%)
DSS Rep Payee	688,871	-	-	-	-
Administration	-	-	-	30,000	-
COVID Initiatives	352,592	-	-	-	-
<b>Total HHS: Social Services</b>	<b>\$71,841,792</b>	<b>\$75,123,847</b>	<b>\$79,951,493</b>	<b>\$86,452,331</b>	<b>15%</b>
<b>EXPENSE BY TYPE</b>					
Personnel Services	\$46,977,781	\$51,263,429	\$54,836,109	\$61,512,763	20%
Supplies & Materials	277,276	615,300	668,071	286,950	(53%)
Other Services & Charges	5,261,743	5,954,421	5,957,617	7,161,952	20%
Human Services Assistance	18,636,120	17,290,697	18,489,696	17,490,666	1%
Capital	-	-	-	-	-
Other	688,871	-	-	-	-
<b>Total Expense</b>	<b>\$71,841,792</b>	<b>\$75,123,847</b>	<b>\$79,951,493</b>	<b>\$86,452,331</b>	<b>15%</b>
<b>REVENUE</b>					
Intergovernmental	\$44,858,283	\$46,725,888	\$49,431,854	\$54,158,057	16%
Charges for Service	34,754	102,500	102,500	102,500	-
Appropriated Fund Balance	-	24,500	24,500	24,500	-
Miscellaneous Revenues	463,564	743,416	768,416	1,140,329	53%
<b>Total Revenue</b>	<b>\$45,356,601</b>	<b>\$47,596,304</b>	<b>\$50,327,270</b>	<b>\$55,425,386</b>	<b>16%</b>
<b>County Funds</b>	<b>\$26,485,191</b>	<b>\$27,527,543</b>	<b>\$29,624,223</b>	<b>\$31,026,945</b>	<b>13%</b>
<b>Positions</b>	<b>659.00</b>	<b>671.00</b>	<b>669.00</b>	<b>727.00</b>	<b>56.00</b>

# Health & Human Services: Social Services

## **FY2024 Budget Highlights**

- As part of the State of North Carolina's FY2024 Medicaid expansion efforts, the Adopted Budget includes funding for an additional 54 positions in Social Services to review Medicaid eligibility applications and support individuals through the enrollment process. These positions are funded with \$3.0 million in federal/state revenues and \$1.2 million in Emergency Services and Public Health user charges assumed through higher Medicaid eligibility.
- The FY2024 Budget includes funding for seven (7) FTEs that will comprise a new Child Welfare Support and Early Intervention Team. This specialized team will provide primary prevention services and serve as a "warm line" of communication to address child maltreatment. Cases will be directed to this unit from other HHS departments, including but not limited to economic services, adult protective services, the screened-out cases from the child abuse hotline, schools, law enforcement, and other community members and partners.
- The FY2024 Budget also includes funding for the addition of four (4) FTEs that will comprise a new Community Team of social workers that provides care for individuals that call emergency services for non-emergency situations. These callers are often low-income, homeless, or have special needs beyond the scope of regular EMS and Fire capabilities. The team will coordinate with Emergency Services and the Family Justice Center to tailor unique referrals for care and resources based on the individual needs of each caller.
- Funding in FY2023 amended supported ARPA Enabled Projects through the utilization of American Rescue Funding. No service levels were impacted.
- Reduction of seven (7) time-limited Emergency Rental and Utility Assistance positions funded with pandemic relief dollars

# Health & Human Services: Social Services

## Key Performance Measures

Program	County Performance Measure	State Standard	FY2022 Avg. Performance	FY2023* Avg. Performance
Crisis Intervention Program (CIP)	The County will process 95% of CIP applications within one (1) business day for applicants with no heat or cooling source (EP1).	95%	99%	96%
	The County will process 95% of CIP applications within two (2) business days of the application date for applicants who have a heat or cooling source (EP2).	95%	100%	97%
Work First	The County will process 95% Work First applications within 45 days of receipt (WF3).	95%	100%	100%
	The County will process 95% Work First Re-certifications no later than the last day of the current recertification period (WF4).	95%	98%	100%
Food & Nutrition Services (FNS)	The County will process 95% of expedited FNS applications within 4 calendar days from the date of application (FNS1).	95%	98%	98%
	The County will process 95% of regular FNS applications within 25 days from the date of application (FNS2).	95%	97%	94%
	The County will ensure that 95% of FNS recertifications are processed on time, each month (FNS3).	95%	98%	93%
Program Integrity	The County will ensure that 90% of Program Integrity claims are established within 180 days of the date of discovery (FNS4).	90%	100%	100%
Adult Protective Services	The County will complete 95% of APS evaluations involving allegations of abuse or neglect within 30 days of the report (AS1).	95%	99%	91%
	The County will complete 85% of APS evaluations involving allegations of exploitation within 45 days of the report (AS2).	85%	100%	98%
Special Assistance	The County will process 85% of Special Assistance for the Aged applications within 45 calendar days of the application date (AS3).	85%	89%	96%
	The County will process 85% of Special Assistance for the Disabled applications within 60 calendar days of the application date (AS4).	85%	93%	96%
Medicaid	The County will process 90% of Medicaid for the Disabled applications within 90 days of application date (MAD).	90%	95%	92%
	The County will process 90% of Other Medicaid Assistance applications within 45 days of application date.	90%	96%	93%

\*data through March 2023

# Health & Human Services: Transportation

**Irma Zimmerman, Transit Services Manager**

[Department Webpage](#)

## Department Purpose

Guilford County Transportation and Mobility Services (GCTAMS), in the Department of Health and Human Services, assists individuals without access to transportation by providing shared ride services for senior residents, Medicaid recipients, and disabled persons throughout the county. Eligible residents can receive transportation to and from job sites.

Transportation for elderly residents ensures that they receive community-based care and services such as congregate meals at nutrition sites. The Department also provides public transportation to individuals residing outside of the Greensboro and High Point urban areas. Although transportation does not provide mandated services, the services provided are funded with federal, state and local dollars. The transportation services provided align with Guilford County Board of Commissioners' Core Values of Equity & Inclusion.

## Budget Summary

	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted	vs. FY2023 Adopt (%)
<b>EXPENSE</b>					
Personnel Services	\$744,768	\$908,728	\$903,672	\$966,406	6%
Supplies & Materials	36,017	8,001	8,001	8,001	-
Other Services & Charges	494,697	591,872	596,520	613,772	4%
Human Services Assistance	-	-	-	-	-
<b>Total Expense</b>	<b>\$1,275,482</b>	<b>\$1,508,601</b>	<b>\$1,508,193</b>	<b>\$1,588,179</b>	<b>5%</b>
<b>REVENUE</b>					
Intergovernmental	\$940,856	\$1,045,074	\$1,045,074	\$948,000	(9%)
Charges for Service	11,724	25,000	25,000	25,000	-
Miscellaneous Revenues	5,000	-	-	-	-
<b>Total Revenue</b>	<b>\$957,580</b>	<b>\$1,070,074</b>	<b>\$1,070,074</b>	<b>\$973,000</b>	<b>(9%)</b>
<b>County Funds</b>	<b>\$317,902</b>	<b>\$438,528</b>	<b>\$438,119</b>	<b>\$615,179</b>	<b>40%</b>
<b>Positions</b>	<b>15.00</b>	<b>15.00</b>	<b>15.00</b>	<b>15.00</b>	<b>-</b>

# Health & Human Services: Transportation

## FY2024 Budget Highlights

- Decrease of 9% for Intergovernmental revenue due to temporarily decreased demand for access to senior centers and other related destinations due to the COVID pandemic. Revenues are calculated based on estimated costs for transportation services.
- Increase of 6% in Personnel expenses associated with compensation adjustments and state mandated retirement increases, as well as increase in insurance appropriations to match previous-year actual expenses.

## Key Performance Measures

Service	Measure	FY2022 Data	FY2023 Estimated	FY2024 Projected
Transportation Services	Total # of Trips for Non-Emergency Medical Transport, Senior Services, and Employment Transport	28,022	39,849	41,525
	Cost per Trip	\$26.52	\$26.52	\$26.52

# Juvenile Detention Center

**Doug Logan, Director**

[Department Webpage](#)

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*"Visiting the Guilford County Juvenile Detention Center was a truly eye-opening experience. As someone pursuing a career in the legal field, it was not only very educational but insightful to see a different aspect of the legal world in person...I left the detention center a different person. Not only did the experience ground me and make me reevaluate my gratitude for the life I live, but I had a newfound admiration for the employees, such as Mr. Logan and Ms. Cuthbertson, for the unseen work they do to help these young adults towards a better path in life."*

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## Department Purpose

The Guilford County Juvenile Detention Center (GCJDC) provides juvenile detention services in a safe, secure and humane environment for court-involved youth awaiting adjudication. The Department is also committed to creating and maintaining alternatives to detention through community supervision programs that promote education, healthy lifestyles and positive choices for youth and their families. In North Carolina, delinquent juveniles requiring secure detention while awaiting court hearings (or transfers to community-based programs or Youth Development Centers) may be held in approved juvenile detention facilities.

NCGS 7B-1903(b) outlines the specific circumstances considered by judges when evaluating the need for secure detention. Currently, state law defines "delinquent juveniles" as youth between the ages of 10 to 17 who have committed crimes, infractions and/or indirect contempt. The GCJDC is a short-term custody facility for male and female juveniles awaiting court action or transfers to other facilities. After a 1953 evaluation of our juvenile court and detention services, Guilford County, with the approval of the Board of Commissioners, opened the first Juvenile Detention Center in 1957. The Board of Commissioners have since seen the importance of detaining Guilford County youth within our community as a successful way to provide resources and rehabilitation to the families of Guilford County.

The Department recently created a Human Services Coordinator position to provide case management of all facets of adolescent health care, including nursing, substance use, and psychological and psychiatric services. The Human Services Coordinator will communicate closely with Juvenile Court Counselors, parents/guardians and community providers to ensure that recommendations for services are executed. The Guilford County Juvenile Detention Center also partners with local Colleges and Universities to participate in Job Fairs, to provide Internships and conduct tours of our facility. This partnership provides greater insight into the services that we provide, particularly for those interested in working in the field of Criminal Justice.

# Juvenile Detention Center

## Budget Summary

	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted	vs. FY2023 Adopt (%)
<b>EXPENSE</b>					
Personnel Services	\$1,869,312	2,570,729	\$2,570,728	\$3,021,859	18%
Supplies & Materials	226,860	414,170	414,170	379,057	(8%)
Other Services & Charges	455,595	500,138	500,138	781,444	56%
<b>Total Expense</b>	<b>\$2,551,767</b>	<b>\$3,485,037</b>	<b>\$3,485,036</b>	<b>\$4,182,360</b>	<b>20%</b>
<b>REVENUE</b>					
Intergovernmental	\$96,598	\$61,668	\$61,668	\$61,668	-
Charges for Service	1,463,121	2,060,600	2,060,600	2,340,480	14%
Miscellaneous Revenues	-	300	300	300	-
<b>Total Revenue</b>	<b>\$1,559,719</b>	<b>\$2,122,568</b>	<b>\$2,122,568</b>	<b>\$2,402,448</b>	<b>13%</b>
<b>County Funds</b>	<b>\$992,048</b>	<b>\$1,362,469</b>	<b>\$1,362,468</b>	<b>\$1,779,912</b>	<b>31%</b>
<b>Positions</b>	<b>36.00</b>	<b>36.00</b>	<b>36.00</b>	<b>36.00</b>	<b>-</b>

## FY2024 Budget Highlights

- \$0.3 million increase in Revenue due to an increase in state reimbursement rates for in-county and out-county bed stays per night.
- \$0.5 million increase in Personnel Services associated with compensation adjustments and state mandated retirement increases.
- \$0.3 million increase in operating expenses associated with funding for Medical Service contracts previously funded with American Rescue Plan funds in FY2023.

# Juvenile Detention Center

## Key Performance Measures

Service	Measure	FY2022 Data	FY2023 Estimated	FY2024 Projected
General Operations	Total Admissions	318	335	365
	Guilford County Admissions	289	312	274
	Admissions from outside Guilford County	29	23	91
	Total bed stays	10,913	9,159	11,680
	Cost per bed per day	232	212	343
	Average length of stay (days)	35	28	32
	Average daily population	30	26	32
Education & Wellness	Hours per Week of Traditional classroom education (through Guilford County Schools partnership)	31.25	31.25	31.25
	Number of juveniles who graduate high school in detention	2	1	1
	Hours per Week of Extracurricular Health & Wellness Education	4	4	4
	Rates of mental health diagnosis/treatment	64	64	64
	Medical visits completed (physicals, urgent care, ED etc.)	239	252	293
	Hours per Week of physical fitness activities offered	4	4	4
	Gang Resistance Education & Training (GREAT)	0.00	0.00	4.00



# Veterans' Services

## Robert Shelly, Director of Veterans' Services

### [Department Webpage](#)

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*"Being an advocate for our service members and families is an honor and privilege. When a surviving spouse applied for Dependent Indemnity Compensation following a veteran's death from a service-connected disability, benefits were denied since the death certificate did not list the cause of death as being service-connected. By working with the Guilford County Public Health department, we were able to get the death certificate amended to add a service-connected disability and the spouse was awarded the benefits."*

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### Department Purpose

The purpose of Veterans' Services is to provide quality assistance to veterans, widows, orphans or survivors in obtaining or preserving existing benefits from the U.S. Department of Veterans Affairs. The assistance provided helps individuals with additional resources to pursue self-sufficiency. The objective of this office is to always deliver genuine empathy, compassion, and courtesy to all persons seeking assistance. The laws and regulations that govern Veterans' Administrations are very complex.

The Service Officer, acting as the veterans' advocate, provides counseling and assistance to the veteran and family to ensure their claims are properly completed. The Veterans' Services Office advises veterans and their dependents of their rights, responsibilities and available resources under various federal (including Title 38 from the Federal Code of Regulations) and state laws. When Veterans need assistance obtaining benefits for themselves or an eligible dependent, the aid of a Veterans Service Officer (VSO) is invaluable. Like VSOs in the American Legion or VFW, our local VSOs work to serve the best interests of Veterans and help them obtain deserved benefits.

VSOs assist veterans and their families in many ways, including:

- Answering questions, advising, and educating individuals and groups on benefits available from federal, state, county, and local resources
- Assisting persons in completing and filing benefit claims
- Representing individuals in VA hearings

VSOs are trained and accredited by the VA and other recognized organizations to aid veterans, their dependents, and survivors, to complete all necessary applications for benefits sought by the veteran or eligible family members. VSOs assist in applying for federal and state benefits, and providing information on the following resources:

Compensation  
Health Care  
Employment  
Military Records

Pensions  
Education  
Housing  
Burial

Survivor Benefits  
Training  
Transportation  
Burial

# Veterans' Services

## Budget Summary

	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted	vs. FY2023 Adopt (%)
<b>EXPENSE</b>					
Personnel Services	\$346,126	\$466,371	\$486,371	\$541,381	16%
Supplies & Materials	143	1,250	5,175	29,520	2362%
Other Services & Charges	6,826	60,280	60,130	1,250	(98%)
<b>Total Expense</b>	<b>\$353,095</b>	<b>\$527,901</b>	<b>\$551,676</b>	<b>\$572,151</b>	<b>8%</b>
<b>REVENUE</b>					
Intergovernmental	\$2,109	\$3,000	\$3,000	\$3,000	-
<b>Total Revenue</b>	<b>\$2,109</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>-</b>
<b>County Funds</b>	<b>\$350,985</b>	<b>\$524,901</b>	<b>\$548,676</b>	<b>\$569,151</b>	<b>8%</b>
<b>Positions</b>	<b>5.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>-</b>

## FY2024 Budget Highlights

- The FY2024 Budget includes a 16% increase in Personnel Services associated with compensation adjustments and state mandated retirement increases.

## Key Performance Measures

Service	Measure	FY2022 Data	FY2023 Estimated	FY2024 Projected
Clients Assisted	Total # Clients	4,096	4,403	4,300
	# of Veterans	3,815	3,936	4,000
	# of Dependents or Survivors	281	467	300
Veterans Assisted	# Guilford County Veterans	3,536	3,589	3,500
	# Out-of-County Veterans	279	347	300
Benefits Filing Assistance	VA Forms prepared/filed	2,284	1,902	2,000



# Strong Community

## FY24 Budget

# Strong Community



**Public Safety**



**Recreation  
& Culture**



**Economic  
Development**

Guilford County is a **Strong Community** that protects the safety and security of its residents through strategically coordinated and professional public safety services. We have strong and inclusive local and regional economies; a clean environment with quality recreational outlets; and vibrant arts, culture, and entertainment options. Our community has a continuum of safe and affordable housing and a strong safety net for those who are experiencing housing insecurity. We have quality public infrastructure that is accessible to all ages and abilities and is equitably distributed across the county. Guilford County is an attractive, fun, and diverse community that welcomes newcomers and retains our home-grown talent. People readily choose to live and raise families here.

## Measures of Guilford County's Strong Community Service Delivery Strategy



**1,200**

calls for service to the Fire Districts

**27,000**

calls for service to the Sheriff's Office

**80,000**

calls for service to EMS



**3,000**

inspections conducted per month, and

**5,000**

permits processed by the  
Inspections & Permitting Department

# Animal Services

**Jorge L Ortega, Director**

[Department Website](#)

## Department Purpose

Guilford County Animal Services is the county-operated animal shelter that provides public safety and animal care services to residents of Guilford County. Animal Services is responsible for enforcing animal control laws, picking up stray and unwanted animals, and providing informational services to the public concerning animal control. Animal Services aims to address the root causes of animal problems and provide support, information, access to care and resources to the community. Animal Services provides legally required County services, including rabies control, animal holding, dangerous animal control, and animals running-at-large services.

The department provides these services through:

### **Community Collaboration:**

Animal Services is committed to community collaboration to reimagine the role of animal services. We emphasize the interconnections of people, animals and our community.

### **Equity and Inclusion**

Equity and inclusion involve consistent work to combat discrimination and inequity in animal services, and to build programs and services that are accessible and welcoming to all.

### **Lifesaving**

The lifesaving value is the belief that every animal who enters a shelter should receive urgent, individualized treatment and care, with the goal of saving the animal's life.

### **Relationships**

We proactively work to build strong and lasting human-animal relationships in our communities and affirm our central role of protecting the bonds between people and animals.

Animal Services continues to work closely with other county departments, like the Family Justice Center and Social Services Department, to treat people and animals as a family unit. We ensure people have access to support, resources, and information.

# Animal Services

## Budget Summary

	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted	vs. FY2023 Adopt (%)
<b>EXPENSE BY DIVISION</b>					
Animal Shelter	\$2,646,386	\$3,483,783	\$3,023,089	\$3,609,043	4%
Animal Control	1,353,071	1,487,664	1,496,148	1,699,029	14%
<b>Total Animal Services</b>	<b>\$3,999,457</b>	<b>\$4,971,447</b>	<b>\$4,519,237</b>	<b>\$5,308,076</b>	<b>7%</b>
<b>EXPENSE BY EXPENSE TYPE</b>					
Personnel Services	\$2,862,344	\$3,671,509	\$3,035,050	\$4,108,913	12%
Supplies & Materials	456,561	504,850	654,031	494,350	(2%)
Other Services & Charges	629,196	795,088	830,156	709,312	(11%)
Capital	51,356	-	-	-	-
<b>Total Expense</b>	<b>\$3,999,457</b>	<b>\$4,971,447</b>	<b>\$4,519,237</b>	<b>\$ 5,308,076</b>	<b>7%</b>
<b>REVENUE</b>					
Charges for Service	\$965,221	\$1,149,703	\$1,149,703	\$1,197,230	4%
Miscellaneous Revenues	167,077	50,000	70,000	50,000	-
<b>Total Revenue</b>	<b>\$1,132,297</b>	<b>\$1,199,703</b>	<b>\$1,219,703</b>	<b>\$1,247,230</b>	<b>4%</b>
<b>County Funds</b>	<b>\$2,867,159</b>	<b>\$3,771,744</b>	<b>\$3,299,534</b>	<b>\$4,060,846</b>	<b>8%</b>
<b>Positions</b>	<b>52.00</b>	<b>53.00</b>	<b>53.00</b>	<b>54.00</b>	<b>1.00</b>

## FY2024 Budget Highlights

- Personnel increased by 12% due to compensation adjustments and state mandated retirement increases. The personnel line also includes the addition of one Animal Facility Cleaning Technician, offset at 100% with the conversion of two part time positions. This conversion will allow the Animal Shelter to continue to provide excellent service as animals continue to stay longer in the shelter before getting adopted.
- Supplies & Materials decreased by 2% due to aligning expenses according to prior year actuals.
- The 4% increase in revenue is driven by a \$42,000 increase in the City of Greensboro contract revenue based on calculated 50/50 revenue share calculation and an increase of \$6,000 in revenue generated from other municipalities.
- Funding in the FY2023 Amended Budget supported ARPA Enabled Projects through the utilization of American Rescue Funding. No service levels were impacted.

# Animal Services

## Key Performance Measures

Service	Measure	FY2022 Data	FY2023 Estimated	FY2024 Projected
Animal Shelter	# Animals Taken In	5,427	5,086	6,000
	# Animals Placed - Live Outcomes	4,424	3,788	5,500
	Avg Daily Adoption	8	11	15
	Avg Length of Stay	32	25	20
	Live Release Rate Percentage	82%	84%	90%
Rabies Control	Vaccine Clinics Held	26	6	12

# Cooperative Extension

**Heather Schaffer, Director**

[Department Website](#)

## Department Success Stories

The Cooperative Extension department provides a wide range of services that cater to Guilford County residents. This past year has seen an influx of participants from around the County after the decline of participation due to the Covid-19 Pandemic. Below are some of the activities Cooperative Extension was able to offer residents during FY2023.

In 2022, butterflies and chickens went back into Guilford County Schools with some help from Cooperative Extension's 4-H Youth Development team. The 4-H program offers school enrichment programs that take place during school hours and bring hands-on science activities to Guilford County classrooms. Over 30 classrooms participated in the 4-H Embryology program, where second grade students hatch chicken eggs while learning about life cycles. In addition, 21 Guilford County teachers requested training in the Winged Wonders curriculum that uses butterflies to enhance classroom learning and five hundred and eighty-two youth participated in the program and saw science come to life in their classrooms.

Residents of Guilford County often find it difficult to find accurate information to fit their gardening needs. With a growing interest in gardening among an urban population, it is vital that this information is readily available to all. In response to this need, Cooperative Extension Master Gardener Volunteers developed a series of programs to offer varied and useful gardening information to the residents of Guilford County and beyond. These gardening classes were offered in person at a local library and virtually via Zoom. In 2022, more than 1,538 people attended the Grow with Us programs throughout the year. Attendees were given access to multiple online resources in addition to the lecture they attended. Many participants attended more than one program, and some used the information they learned to teach their family, friends, and gardening groups.

## Department Purpose

**N.C. Cooperative Extension** is a strategic partnership of the Cooperative Extension Programs at N.C. State University and N.C. A&T State University, and Guilford County government. Guilford County Extension translates research-based education from North Carolina's land-grant universities into everyday solutions to improve the lives, land, and communities of Guilford County.

Cooperative Extension provides educational and capacity-building opportunities to residents, community-based organizations, and businesses through workshops, educational materials, individual assistance, and field consultations. Services take place in-person and via telephone, radio, newspaper, television outreach, educational mailings, remote instruction, and through the department's website. Extension strives to maximize the county's return on investment by educating and empowering the community and enhancing opportunities for volunteerism.



# Cooperative Extension

Extension focuses on six major initiatives:

- Enhancing agricultural, forest, and food systems
- Developing responsible youth
- Strengthening and sustaining families
- Conserving and improving the environment and natural resources
- Improving food security
- Building quality communities

**The Agricultural Program** assists the farming community from planning to the final sale of goods.

Cooperative Extension supports environmental stewardship through pesticide certification, education about enhanced grazing techniques, regenerative livestock practices, improved soil health, and promotes economic viability by promoting best management practices and proper planning. Education about pests and disease identification services are provided throughout the year.

**The 4-H Youth Development Program** reaches youth ages five to 19 through school enrichment programs, 4-H clubs, and summer camps. 4-H instills leadership skills in youth in our community through experiential learning programs that focus on science, technology, engineering and mathematics, healthy living, animal science, citizenship, and mentoring. The 4-H program is open to all youth and is one of the few in North Carolina with a specific focus on serving limited-resource audiences.

**The Family and Consumer Sciences Program** engages the community with programs about food, nutrition, financial literacy, and physical fitness to improve food access and the quality of life and well-being of individuals, families, and communities. The Expanded Food and Nutrition Education Program (EFNEP) is part of the Family and Consumer Sciences program. EFNEP helps participants learn skills and strategies to feed their family nutritious meals on a limited budget and improve overall health.

**The Horticultural Program** helps residents and commercial ventures make decisions regarding plant selection, placement, and management to decrease water consumption, preserve and improve water quality, mitigate stormwater contaminants, reduce erosion, lower energy consumption and green waste, expand wildlife habitats, and improve real estate value. Extension Master Gardener Volunteers work with staff and the community to provide education that enhances school, community, and home gardens.

**The Food Security Program** aims to strengthen the food system and increase food security in Guilford County by providing opportunities for inter-organizational collaboration and growth, improving access to data and encouraging data sharing, and through the development of a county-wide food security plan. The Food Security Program also has an AmeriCorps VISTA component allowing members to serve the community while gaining workforce development skills.

**The Community Resource Development Program** transforms communities and promotes economic prosperity by improving community collaborations that build engaged leadership, inclusive partnerships, and innovative solutions that improve broadband connectivity, and volunteer service throughout the county.

# Cooperative Extension

## Budget Summary

	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted	vs. FY2023 Adopt (%)
<b>EXPENSE BY DIVISION</b>					
Cooperative Ext - Administration	\$653,986	\$884,571	\$884,831	\$868,411	(2%)
Extension Programs	29,282	48,700	48,700	46,600	(4%)
<b>Total Cooperative Extension</b>	<b>\$683,268</b>	<b>\$933,271</b>	<b>\$933,531</b>	<b>\$915,011</b>	<b>(2%)</b>
<b>EXPENSE BY EXPENSE TYPE</b>					
Supplies & Materials	\$32,434	\$55,800	\$56,060	\$56,500	1%
Other Services & Charges	650,834	816,962	816,962	858,511	5%
Capital	-	60,509	60,509	-	(100%)
<b>Total Expense</b>	<b>\$683,268</b>	<b>\$933,271</b>	<b>\$933,531</b>	<b>\$915,011</b>	<b>(2%)</b>
<b>REVENUE</b>					
Charges for Service	\$25,973	\$24,700	\$24,700	\$25,600	4%
Miscellaneous Revenues	8,980	26,800	26,800	23,800	(11%)
<b>Total Revenue</b>	<b>\$34,953</b>	<b>\$51,500</b>	<b>\$51,500</b>	<b>\$49,400</b>	<b>(4%)</b>
<b>County Funds</b>	<b>\$648,315</b>	<b>\$881,771</b>	<b>\$882,031</b>	<b>\$865,611</b>	<b>(2%)</b>

## FY2024 Budget Highlights

- Cooperative Extension's total FY2024 budget decreased by 2%, associated with a reduction in Capital (100%) due to planned one-time FY2023 investments to replace furniture and add a climate-controlled storage container. These initiatives are still underway and will carry into FY2024.
- Supplies and Materials increased 1% associated with training to ensure staff remain proficient in key service areas.
- Other Services & Charges increased by 5%, associated with increases in contractual service obligations with North Carolina A&T University and North Carolina State University to increase staff salaries based on state pay raises.

# Cooperative Extension

## Key Performance Measures

Service	Measure	FY2022 Data	FY2023 Estimated	FY2024 Projected
Pesticide Education	# Pesticide applicators receiving continuing education credits through Cooperative Extension	165	250	300
4H Youth Programs	# of youth served in 4H / Extension programs	3,062	3,200	3,500
Food & Nutrition Education	# of individuals completing Food and Nutrition programs (adult and children)	2,064	1,500*	2,200
Volunteer Opportunities	# of service hours contributed	1,183	1,350	1,700
Agriculture and Horticulture	# Individuals gaining knowledge or skills in consumer and commercial horticulture	5,055	5,300	5,500

*\*Decrease due to hiring difficulties, leading to two of four F&N Positions being vacant for most of the year.*

# Coordinated Services

## **Erris Dunston, Assistant County Manager**

### **Department Purpose**

Coordinated Services works to improve the quality of life for youth and their families in Guilford County by collaborating with nonprofit and public agencies to offer a variety of programs and services to assist with daily life challenges. In addition, both prevention and intervention programs are provided to at-risk and vulnerable population members and their families. Coordinated Services addresses the Board's Priority of Reducing Community Disparities and achieves one of the County's Core Values of Equity and Inclusion.

Programs and services are provided in conjunction with community partnerships through the local county Juvenile Crime Prevention Council (JCPC) and the North Carolina Department of Public Safety (NCDPS) Division of Juvenile Justice under the guidance of NCGS 143B-845-852. The local Guilford County Juvenile Crime Prevention Council (JCPC) reviews and monitors all funded programs annually to evaluate performance of each program throughout the funding cycle. Sub-committees prioritize local risk factors and develop requests for proposals that determine gaps between risks and needs in our community. Sub-committees also make recommendations to the Board of Commissioners (BOC) for annual funding of programs and services.

### **Juvenile Crime Prevention Council**

The JCPC, appointed by the BOC, advises elected officials on the development of community-based alternatives to court-imposed incarceration of youth, as well as the provision of community-based youth delinquency and substance abuse prevention strategies and programs. A County Administration staff member serves as Administrative Liaison to the council. Resource coordination and collaboration with both the Board of Commissioners and the broader community is a significant function.

The Guilford County JCPC was formed as a direct result of the Juvenile Justice Reform Act, S.L. 1998-202, enacted by Governor James B. Hunt. The Act requires the BOC to appoint a JCPC to act as a local juvenile justice planning body in order to receive State funding for juvenile court services and delinquency prevention programs. The JCPC is responsible for recommending the allocation of state and county funds to achieve the program's goals by collaborating with diverse organizations to fill local gaps between risks and needs. Each year, the JCPC reviews the risk factors and needs of youth involved with the court system. The Council then develops a community request for proposals to address assessed needs. Towards the end of each fiscal year, JCPC evaluates funding proposals for the next fiscal year and will submit a recommendation to the Board of Commissioners for the JCPC County Funding Plan.

# Coordinated Services

## Budget Summary

	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted	vs. FY2023 Adopt (%)
<b>EXPENSE BY DIVISION</b>					
Coord Services Admin	\$487,711	\$1,626,279	\$2,456,279	\$2,039,926	40%
JCPC Services	1,391,573	1,359,575	1,435,759	1,525,075	12%
<b>Total Coordination Services</b>	<b>\$ 1,879,284</b>	<b>\$ 2,985,854</b>	<b>\$ 3,892,038</b>	<b>\$3,565,001</b>	<b>19%</b>
<b>EXPENSE BY EXPENSE TYPE</b>					
Personnel Services	-	\$7,658	\$12,815	\$14,880	94%
Other Services & Charges	1,879,284	2,978,196	3,879,223	3,550,121	19%
<b>Total Expense</b>	<b>\$1,879,284</b>	<b>\$2,985,854</b>	<b>\$3,892,038</b>	<b>\$3,565,001</b>	<b>19%</b>
<b>REVENUE</b>					
Intergovernmental	\$1,506,007	\$1,521,575	\$1,583,142	\$1,521,575	-
Appropriated Fund Balance	-	50,000	50,000	250,000	400%
Miscellaneous Revenues	46	150	150	0	(100%)
<b>Total Revenue</b>	<b>\$1,506,053</b>	<b>\$1,571,725</b>	<b>\$1,633,292</b>	<b>\$1,771,575</b>	<b>13%</b>
<b>County Funds</b>	<b>\$373,231</b>	<b>\$1,414,129</b>	<b>\$2,258,746</b>	<b>\$1,793,426</b>	<b>27%</b>
<b>Positions</b>	<b>0.10</b>	<b>0.10</b>	<b>0.10</b>	<b>0.10</b>	<b>-</b>

## FY2024 Budget Highlights

- The Board of Commissioners adopted a revised Outside Nonprofit Agency policy, with a funding target of 0.2% of the General Fund budget. This resulted in a 19% increase in Other Services & Charges, mostly due to the allocation of \$1.89 million to these entities in the FY2024 Budget. Additional information on recommended funding for Outside Nonprofit Agencies can be found in the *Outside Nonprofit Agencies* section of this document.
- Revenue increased by 13% due to the appropriated ABC Bottle Tax fund balance to offset Emergency Services GCSTOP funding.

# Economic Development

J. Leslie Bell, Director

[Department Website](#)

## Economic Development

The goal of the Guilford County Economic Development program is to promote continued growth and investment in the County and Piedmont Triad Region. Emphasis is placed on the retention and expansion of existing industry, as well as recruitment of new business opportunities and emerging sectors.

The Economic Development budget includes funding for two County programs:

- **Community Economic Development Organizations:** The County provides grant funds to economic development agencies and a select group of cultural agencies (collectively referred to as outside nonprofit agencies) that have both a strong and demonstrable economic impact and provide services and activities that support economic vibrancy in the County.
- **Economic Incentive Grant Program:** The County provides grant funds to qualified companies that meet certain investment, job retention, and/or job creation goals. The FY2024 budget includes planned incentives payments based on prior-approved economic development incentive agreements.

## Budget Summary

	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted	vs. FY2023 Adopt (%)
<b>EXPENSE BY DIVISION</b>					
Economic Dev. Incentives	\$350,000	\$1,553,723	\$4,793,956	\$3,914,455	152%
Remittances to Authorities	131,885	150,000	150,000	150,000	-
Economic Dev. Organizations	-	-	-	565,000	-
<b>Total Economic Dev and Assistance</b>	<b>\$1,456,840</b>	<b>\$1,703,723</b>	<b>\$4,943,956</b>	<b>\$4,629,455</b>	<b>172%</b>
<b>EXPENSE BY EXPENSE TYPE</b>					
Other Services & Charges	\$1,456,840	\$1,703,723	\$4,943,956	\$4,629,455	172%
<b>Total Expense</b>	<b>\$1,456,840</b>	<b>\$1,703,723</b>	<b>\$4,943,956</b>	<b>\$4,629,455</b>	<b>172%</b>
<b>County Funds</b>	<b>\$1,456,840</b>	<b>\$1,703,723</b>	<b>\$4,943,956</b>	<b>\$4,629,455</b>	<b>172%</b>

# Economic Development

## FY2024 Budget Highlights

- The budget includes an additional \$2.4 million for anticipated incentive grant payouts associated with recent economic development successes based on approved agreements and verification of incentive milestones.
- The budget includes \$565,000 for community economic development organizations that will be awarded during FY2024.
- The FY2023 Amended Budget represents prior year economic development agreement contracts rolling forward, as well as a mid-year action to re-appropriate a prior year \$2.0 million incentive grant for a one-time payout.

## Economic Development Organization Funding

Company	Approved Incentive	FY2022 Adopted	FY2023 Adopted	FY2024 Budget
Publix Super Markets, Inc.	\$25,231,621	-	-	\$2,523,162
Boom Technology, Inc.	\$12,100,002	-	-	-
High Point Catalyst Project	\$7,000,000	\$350,000	\$350,000	\$350,000
Procter & Gamble*	\$2,031,338	-	\$406,268	-
Piedmont Triad Airport Authority (PTAA)	\$2,000,000	-	\$2,000,000	-
DC Blox, Inc.	\$1,962,698	-	\$195,202	\$195,393
Syngenta Crop Protection, LLC	\$1,907,734	-	-	\$205,836
Lollytogs, LTD	\$1,833,321	\$305,554	-	\$305,554
Amada North America, Inc.	\$990,000	-	-	\$99,000
Impact Data LLC	\$607,390	-	-	-
Prepac Mfgr. US LLC	\$597,286	-	\$225,981	\$85,327
Banknote Corp. of America*	\$481,516	-	\$120,379	-
Ecolab	\$457,445	-	-	-
HAECO	\$400,000	-	-	-
United Parcel Service	\$347,079	\$162,463	\$71,385	\$61,433
Qorvo US Inc.	\$333,750	-	\$66,750	\$66,750
Marshall Aerospace	\$308,870	-	-	-
RPM Wood Finishes Group, Inc.	\$177,227	-	\$50,158	-
HAECO Education	\$147,000	\$29,400	\$29,400	-
TAT Technologies, LTD*	\$139,400	-	\$8,200	-
The Fresh Market, Inc.	\$106,000	\$22,000	-	\$22,000
IQE, Inc.	\$41,630	-	-	-
N.S Flexibles	\$30,750	-	-	-
<b>Total</b>	<b>\$59,232,057</b>	<b>\$869,417</b>	<b>\$3,523,723**</b>	<b>\$3,914,455</b>
*Includes paid + encumbered.				
**Includes \$2,000,000 re-appropriation of a mid-year award for Piedmont Triad Airport Authority (PTAA), FY2023 Adopted Budget total was \$1,553,723.				

# Emergency Services

**James Albright, Director**

[Department Website](#)

## Department Purpose

Guilford County Emergency Services strives to provide the highest standards of service to everyone who lives, works, or visits the County in the areas of Fire and Life Safety Services, Emergency Medical Services (EMS), Emergency Management, Fire Inspections and Investigations, and Fire/Hazardous Materials response. The County also maintains a partnership with Guilford Metro 911, which is a joint consolidated operation of the City of Greensboro and Guilford County to provide a single point of contact for all citizens living in, doing business in and visiting the City and County in the event of a need for emergency services. Additionally, the Department operates a self-contained Fleet Maintenance Facility to assure that all vehicles and equipment in the various divisions are available for immediate response.

The mission of Emergency Services is to serve as a safety net for members of our community when they are faced with a health, traumatic, fire, or environmental emergency, as well as to focus on preventing such emergencies.

Functions of the department that are required by state statute are Emergency Management and Fire Inspections. The other services have state regulations but can be provided in a multitude of other service models. Many functions within Emergency Services routinely interface with other County departments, such as the Sheriff's Office, Fire Departments, etc. Since March of 2020, the pandemic has demonstrated the interdependency of the Emergency Management function to most county and city departments, as the county addresses the pandemic.

## Department Success Stories

Ask a Guilford County EMS Paramedic or Emergency Medical Technician why they love their job and many will say it stems from the ability to have an acute impact in the life of another. The most essential and critical call that the Emergency Medical Services division responds to is a patient in cardiac arrest, as was the case for John Salmon in the fall of 2022.

Mr. Salmon, a former Guilford County firefighter, collapsed in his home. While John's wife called Guilford Metro 9-1-1, his son began CPR—both taking crucial steps in what is known as the "Chain of Survival." A Paramedic and EMT arrived at the home along with a crew from the Greensboro Fire Department and assumed John's care. Following a collection of life-saving interventions, Salmon regained a heartbeat and started breathing on his own. The Guilford County EMS crew then transported him to a Cone Health facility for definitive care, the final link in the Chain of Survival.

"It all worked, and if one part of that didn't work, I wouldn't have lived," Salmon said at his home after making a full recovery. "I knew immediately something special had happened. I've had enough experience to know that if you go in to cardiac arrest, the chance of coming out of that is fairly slim. I have a second chance at life."



# Emergency Services

## Budget Summary

	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted	vs. FY2023 Adopt (%)
<b>EXPENSE BY DIVISION</b>					
Emergency Services	\$1,644,259	\$2,174,716	\$4,843,293	\$2,122,275	(2%)
Emergency Management	794,446	891,898	891,114	909,602	2%
Communications	4,569,311	4,850,990	4,916,811	4,988,500	3%
Garage	351,141	335,368	355,696	353,368	5%
Medical	24,681,518	27,468,075	29,089,124	31,905,669	16%
Fire	3,236,302	3,664,089	3,772,869	4,232,678	16%
<b>Total Emergency Services</b>	<b>\$35,276,977</b>	<b>\$39,385,136</b>	<b>\$43,868,907</b>	<b>\$44,512,092</b>	<b>13%</b>
<b>EXPENSE BY EXPENSE TYPE</b>					
Personnel Services	\$23,295,961	\$24,767,006	\$27,452,006	\$28,686,896	16%
Supplies & Materials	2,023,360	2,476,375	\$2,483,608	2,555,725	3%
Other Services & Charges	9,524,697	10,226,909	10,314,886	10,712,471	5%
Capital	433,680	1,914,846	3,618,407	2,557,000	34%
Other Financing	(720)	-	-	-	-
<b>Total Expense</b>	<b>\$35,276,977</b>	<b>\$39,385,136</b>	<b>\$43,868,907</b>	<b>\$44,512,092</b>	<b>13%</b>
<b>REVENUE</b>					
Intergovernmental	\$78,070	\$75,000	\$75,000	\$75,000	-
Charges for Service	20,619,320	18,974,375	18,974,375	21,725,875	15%
Debt Issued	7,193	-	-	-	-
Other Financing Sources	20,766	60,000	60,000	60,000	-
Miscellaneous Revenues	196,448	380,747	465,747	380,747	-
<b>Total Revenue</b>	<b>\$20,921,797</b>	<b>\$19,490,122</b>	<b>\$19,575,122</b>	<b>\$22,241,622</b>	<b>14%</b>
<b>County Funds</b>	<b>\$14,355,181</b>	<b>\$19,895,014</b>	<b>\$24,293,785</b>	<b>\$22,270,470</b>	<b>12%</b>
<b>Positions</b>	<b>275.25</b>	<b>276.25</b>	<b>279.25</b>	<b>280.25</b>	<b>4.00</b>

## FY2024 Budget Highlights

- Personnel expenses increased by 16% due to compensation adjustments and state mandated retirement increases.
- Other Services & Charges increased by \$0.5 million due to increased vehicle fuel and vehicle repair costs.
- Capital increased by 136% due to scheduled replacement of vehicles and equipment detailed in the Multi-Year Plans section of this document. This year's budget includes funding to replace mission critical equipment including PowerLoad stretchers used to transport patients, LUCAS devices to perform cardiac compressions, cardiac monitors and stair chairs to transport patients through hallways or up and down stairs.
- Revenues increased by 14% due to adjusted fees and anticipated increases in revenues associated with a shift in self-pay or uninsured patients to Medicaid through expansion and return to more normal transport percentages post-pandemic.

# Emergency Services

## Key Performance Measures

Service	Measure	FY2022 Data	FY2023 Estimated	FY2024 Projected
Emergency Medical Services	Paramedic Academy graduates	15	7	10
	EMT Academy graduates	0	29	12
	# of emergency medical responses	84,724	83,000	85,000
	% of emergency calls responded to in 10mins or less from time of dispatch	80%	80%	85%
	Patient Satisfaction Rating	94%	94%	95%
Emergency Management	# of WebEOC Activations	22	22	24
	# of outside entities that requested/received disaster planning assistance	48	44	50
Fire Inspections & Investigations	# of fire investigations conducted	125	150	150
	Completion rate for scheduled inspections	95%	96%	97%
	GCS Inspections	99%	99%	99%
Fire Operations	Total # of calls for fire support unit (Rescue 50 & Squad 250)	1717	1800	1850
Fleet Maintenance	# of vehicles maintained	141	146	146
	% of time emergency vehicles are available for duty	95%	95%	95%
	% of preventative maintenance done on schedule	95%	97%	97%

# Inspections

**Matthew Crawford, Inspections Director**

[Department Website](#)

## Department Purpose

The purpose of the Inspections department is to enforce the North Carolina Building Codes and the Development Ordinance through inspections of building construction, plumbing, heating and cooling equipment, and electrical connections. The department also provides permitting services for the unincorporated parts of the County and, through contractual agreements, for the Towns of Stokesdale, Oak Ridge, Pleasant Garden, Sedalia, Whitsett, Jamestown, Summerfield, and the Piedmont Triad Airport Authority. The permits section issues permit for all classes of work, including building, electrical, plumbing, and mechanical, and schedules inspections, coordinates gas meter releases and power releases, and issues Certificates of Occupancy/Compliance. The department is also tasked to conduct the review of construction building plans and specifications for compliance with NC State building and related codes.

## Budget Summary

	<b>FY2022 Actual</b>	<b>FY2023 Adopted</b>	<b>FY2023 Amended</b>	<b>FY2024 Adopted</b>	<b>vs. FY2023 Adopt (%)</b>
<b>EXPENSE</b>					
Personnel Services	\$2,602,275	\$3,459,751	\$2,704,839	\$3,341,469	(3%)
Supplies & Materials	13,270	19,600	15,515	17,610	(10%)
Other Services & Charges	68,715	109,024	84,882	81,729	(25%)
<b>Total Expense</b>	<b>\$2,684,260</b>	<b>\$3,588,375</b>	<b>\$2,805,236</b>	<b>\$3,440,808</b>	<b>(4%)</b>
<b>REVENUE</b>					
Licenses & Permits	\$1,390,793	\$1,473,250	\$1,473,250	\$1,260,000	(14%)
Charges for Service	61,830	67,756	67,756	50,000	(26%)
<b>Total Revenue</b>	<b>\$1,452,623</b>	<b>\$1,541,006</b>	<b>\$1,541,006</b>	<b>\$1,310,000</b>	<b>(15%)</b>
<b>County Funds</b>	<b>\$1,231,637</b>	<b>\$2,047,369</b>	<b>\$1,264,230</b>	<b>\$2,130,808</b>	<b>4%</b>
<b>Positions</b>	<b>36.00</b>	<b>39.00</b>	<b>31.00</b>	<b>31.00</b>	<b>(8.00)</b>

## FY2024 Budget Highlights

- Personnel (3%) and Supplies & Materials (10%) decreased due to the mid-year realignment of the Stormwater Program, which moved 8 positions and associated expenses, from Inspections to Planning & Development. This change was part of the department's restructuring that occurred in FY2023.
- Revenue decreased by 15% in anticipation of a downturn in building permit issuances and the absence of grading permit fee revenues, which are now reported as Planning department revenue.

# Inspections

## Key Performance Measures

Service	Measure	FY2022 Data	FY2023 Estimated	FY2024 Projected
Permitting	Residential & Commercial Building Permits Issued	2,966	5,297*	5,800
Inspections	Building, Plumbing, Mechanical, Gas & Electrical Inspections Completed	33,032	34,000	34,000

*\*Increase in number of permits issued due to changes in residential permit system; residents pay a single fee to obtain separate permits for building, plumbing, mechanical, gas, and electrical. Previously, trades permits were included in building permits.*

# Libraries

**Erris Dunston, Assistant County Manager**

## Department Purpose

The county provides funding to the **Greensboro, High Point, Jamestown, and Gibsonville** Libraries to support operations and make library services available to all residents of Guilford County.

Guilford County does not operate a library but provides support to area libraries. The two state recognized libraries, Greensboro Public Library (the state-recognized county library system for Guilford County), and the High Point Municipal Library (the state-recognized municipal library), receive more support based on their official service populations. Funding for the Gibsonville and Jamestown libraries is a flat amount to support services in those parts of the County.

## Budget Summary

	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted	vs. FY2023 Adopt (%)
<b>EXPENSE BY DIVISION</b>					
Libraries	\$2,113,485	\$2,350,160	\$111,044	\$2,372,508	1%
Culture	1,000,000	-	-	-	-
<b>Total Libraries</b>	<b>\$3,113,485</b>	<b>\$2,350,160</b>	<b>\$111,044</b>	<b>\$2,372,508</b>	<b>1%</b>
<b>EXPENSE BY EXPENSE TYPE</b>					
Other Services & Charges	\$3,113,485	\$2,350,160	\$111,044	\$2,372,508	1%
<b>Total Expense</b>	<b>\$3,113,485</b>	<b>\$2,350,160</b>	<b>\$111,044</b>	<b>\$2,372,508</b>	<b>1%</b>
<b>REVENUE</b>					
Miscellaneous Revenues	-	\$6,470	\$6,470	-	-
<b>Total Revenue</b>	<b>-</b>	<b>\$6,470</b>	<b>\$6,470</b>	<b>-</b>	<b>(100%)</b>
<b>County Funds</b>	<b>\$3,113,485</b>	<b>\$2,343,690</b>	<b>\$104,574</b>	<b>\$2,372,508</b>	<b>1%</b>

## FY2024 Budget Highlights

- The FY2024 Budget increases the FY2023 library funding allocation by 1%, due to an update to the per capita funding formulas used to calculate the County's contribution. The rate used for FY2024 is \$5.50 per capita and for associated populations. This resulted in an increase to the amount allocated to Greensboro (\$1,664,034) and High Point (\$597,474). Allocations to both Gibsonville and Jamestown remained unchanged.
- Miscellaneous Revenue was reduced to \$0 due to the lack of prior year actual expenses.
- Funding in the FY2023 Amended Budget supported ARPA Enabled Projects through the utilization of American Rescue Funding. No service levels were impacted.

# Libraries

## Library Funding Breakdown

	FY2022 Adopted	FY2023 Adopted	FY2024 Adopted
<u>State Recognized Libraries</u>			
Greensboro (County System)	\$1,468,630	\$1,647,558	\$1,664,034
High Point (Municipal)	533,855	591,558	597,474
<i>Sub-Total</i>	\$2,002,485	\$2,239,116	\$2,261,507
<u>Community Libraries</u>			
Gibsonville	55,500	55,500	55,500
Jamestown	55,500	55,500	55,500
<i>Sub-Total</i>	\$111,000	\$111,000	\$111,000
<b>Grand Total</b>	<b>\$2,113,485</b>	<b>\$2,350,116</b>	<b>\$2,372,508</b>

# Law Enforcement

**Danny Rogers, Sheriff**

[Department Website](#)

## Department Purpose

The Guilford County Sheriff's Department consists of the Operations Bureau (including the Legal Services Division), Court Services Bureau, and the Administrative Services Bureau. The authority of the Sheriff to perform traditional law enforcement functions (e.g., protecting residents from criminals, performing arrests, searches, and seizures, etc.) derives from North Carolina common law concerning the functions of "peace officers" (which, historically, included the High Sheriff and the associated Deputies). The obligation of the Office of Sheriff to perform traditional law enforcement tasks is not discretionary as those common law duties have effectively been codified by NCGS § 4-1. Traditional law enforcement duties are regulated by the US Constitution (e.g., the Fourth Amendment) and Federal and State Statute (e.g., the Criminal Procedure Act in Chapter 15A of NCGS).

**The Operations Bureau** is responsible for Departmental law enforcement functions and the School Resource Officers Program. Sworn officers have jurisdiction anywhere within the County, including all incorporated areas within County limits. Officers within Field Operations are assigned to districts (District I – Summerfield; District II – McLeansville; and District III – Jamestown). Each District provides 24-hour patrol protection to the residents of the County. The Criminal Investigation Section of each district handles all follow-up on crimes and the prosecution of suspects through the court system. The Bureau also includes the Legal Process Division which is responsible for the service of all Civil Processes within Guilford County. The Bureau partners with the County's Family Justice Centers in Greensboro and High Point to provide services for those affected by domestic abuse and family crisis. Pursuant to NCGS § 162-14 and § 162-16, the Sheriff's Office is required to serve and/or execute all forms of civil and criminal processes (e.g., summonses, subpoenas, orders, judgments, writs, arrest warrants, execution sales, etc.). While not statutorily mandated, these Centers facilitate the ability of the Sheriff's Office to perform domestic violence related duties required by NCGS including § 50B-4(c) governing the enforcement of Domestic Violence Protection Orders, and § 50B-3.1, which requires the Sheriff to collect and store firearms owned or possessed by domestic violence offenders.

**The Court Services Bureau** is comprised of two Detention Facilities in Greensboro and High Point, Bailiff Sections in Greensboro and High Point, and Transportation. This Bureau is responsible for the safety and security of inmates during housing, court, and transport. Pursuant to NCGS § 153A-224(a) and § 162-22, the Sheriff's Office is obligated to act as the custodian of all Jails in the County and to provide for the care, basic needs, and safekeeping of all inmates housed therein. Under NCGS § 153A-224(b) and § 153A-225, the Sheriff's Office and the County are both obligated to provide for the medical needs of all inmates in the County's jails. Title 42 USC § 1983 imposes additional obligations upon Sheriffs to maintain satisfactory conditions of confinement and to provide for the medical needs of inmates.

# Law Enforcement

**The Administrative Bureau** is responsible for budget, purchasing, grants and contracts, fleet, information technology, human resources, special projects, and many other administrative functions of the Department. The Administrative offices are recognized as the information center for residents to contact when seeking information or have questions regarding services. Although there is no specific statute expressly mandating the existence of the Administrative Bureau, the statutes cited above implicitly require its existence as none of the statutorily mandated functions of the Sheriff's Office could be accomplished without the Administrative Bureau.

## Budget Summary

	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted	vs. FY2023 Adopt (%)
<b>EXPENSE BY DIVISION</b>					
Administration	\$13,733,966	\$16,037,423	\$20,799,829	\$15,524,127	(3%)
Legal Process	5,168,312	5,126,280	5,126,703	5,414,892	6%
Special Operations	5,791,444	5,995,428	5,197,465	6,297,828	5%
Patrol - Law Enforcement	10,975,567	11,017,511	7,620,500	11,904,328	8%
Detention Services	38,743,390	40,152,146	39,693,848	46,331,579	15%
Federal Forfeitures	35,645	246,448	672,069	866,451	252%
Other Separate Funding	30,370	30,200	30,200	80,200	166%
Grants	1,476,146	2,018,660	1,778,317	368,849	(82%)
<b>Total Law Enforcement</b>	<b>\$75,954,840</b>	<b>\$80,624,096</b>	<b>\$80,918,931</b>	<b>\$86,788,254</b>	<b>8%</b>
<b>EXPENSE BY TYPE</b>					
Personnel Services	\$57,762,908	\$59,546,115	\$58,471,755	\$64,057,864	8%
Supplies & Materials	3,810,583	4,400,776	4,831,328	4,398,043	-
Other Services & Charges	12,744,489	14,236,887	14,185,203	15,535,247	9%
Human Services Assistance	-	-	45,000	-	-
Capital	1,636,860	2,440,318	2,920,415	2,797,100	15%
Other Financing	-	-	465,230	-	-
<b>Total Expense</b>	<b>\$75,954,840</b>	<b>\$80,624,096</b>	<b>\$80,918,931</b>	<b>\$86,788,254</b>	<b>8%</b>
<b>REVENUE</b>					
Penalties, Fines & Forfeitures	\$139,511	\$60,102	\$453,518	\$260,207	333%
Intergovernmental	1,524,137	2,248,163	1,982,138	242,003	(89%)
Charges for Service	4,591,090	5,773,117	5,919,117	5,581,818	(3%)
Appropriated Fund Balance	-	216,246	216,246	686,144	217%
Other Financing Sources	19,957	100,000	100,000	106,000	6%
Miscellaneous Revenues	916,195	688,500	695,625	876,500	27%
<b>Total Revenue</b>	<b>\$7,190,890</b>	<b>\$9,086,128</b>	<b>\$9,366,644</b>	<b>\$7,752,672</b>	<b>(15%)</b>
<b>County Funds</b>	<b>\$68,763,949</b>	<b>\$71,537,968</b>	<b>\$71,552,287</b>	<b>\$79,035,582</b>	<b>10%</b>
<b>Positions</b>	<b>672.00</b>	<b>672.00</b>	<b>663.00</b>	<b>662.00</b>	<b>(1.00)</b>



# Law Enforcement

## FY2024 Budget Highlights

- Personnel expenses increased 8% associated with compensation adjustments and state mandated retirement increases.
- Other Services and Charges increased 9% associated primarily with Jail Medical service expenses. In FY2022, the Board of Commissioners approved enhanced jail medical services in detention facilities, including behavioral health services and funded the initial year allocation with American Rescue Plan funding (ARPA). Funding for the continuation of those services moved from ARPA funding to the General Fund. The Sheriff's Office identified savings in its Supplies and Materials budget, which helped to offset the impact of this shift on General Fund expenditures.
- Capital expenses increased by 15% to accommodate the multi-year vehicle and equipment replacement plan which includes the scheduled replacement of tasers, Detention Services kitchen equipment and new equipment purchases for Special Operations.
- Intergovernmental Revenue received for Law Enforcement grants is now reported in a separate Grants Fund. The apparent decrease in department-level funding does not impact services.
- The FY2024 budget decreases the Law Enforcement budgeted headcount by 1.0 FTE to account for the expiration of a grant-funded Jail Diversion Coordinator position that expired in FY2023. The Sheriff's Office plan to reclassify a vacant detention position in order to maintain service levels.
- Funding in FY2023 Amended Budget supported ARPA Enabled Projects through the utilization of American Rescue Funding. No service levels were impacted.

# Law Enforcement

## Key Performance Measures

Service	Measure	FY2022 Data	FY2023 Estimated	FY2024 Projected
Personnel & Training	Training Hours per Officer/Staff	71	75	75
	Cost per Detention Trainee to successfully complete Academy	\$11,700	\$12,500	\$12,500
Legal Process	Attempts to Serve/Execute all processes per Deputy	3,710	3,667	3,667
	Cost to Serve/Execute Civil Processes (County Dollars)	\$55.00	\$55.00	\$55.00
Special Operations	Investigations Assigned	638	700	750
	Investigations per Officer/Detective	80	85	90
	Narcotics Investigations Arrests	90	100	100
	% Investigations Successfully Cleared	19.30%	20%	20%
Patrol	Total Calls for Service (Dispatched & Self-Initiated)	66,433	66,840	65,131
	Avg Response Time from Dispatch to On-Scene (Minutes)	9.57	10.15	10.30
	Investigations Assigned	865	700	750
	Investigations per Officer	72	80	85
	% Investigations Successfully Cleared	16.1%	15%	15%
Detention	Total Inmates Admitted	14,726	15,250	16,000
	Avg Daily Population	850	875	925
	Avg Length of Stay (Days)	117.00	115.00	125.00
	Inmates Participating in Programs	76	4,250*	4,250

*\*Large increase in program participants due to a return-to-normal in programming levels after COVID-19 forced a large pause in volunteer time and program offerings.*

# Parks & Recreation

**Dwight Godwin, Director**

[Department Website](#)

## Department Purpose

The Parks Department focuses on the planning, programming, and maintenance of parks, open space, and other recreational facilities. The department operates with the intended purpose of creating a more interconnected park, trails, and recreational system that provides better access for residents and supports the environmental goals of the community.

The department operates Bur-Mil, Hagan-Stone, Gibson, Northeast, and Southwest Parks, as well as 10 passive parks & preserves, 2 marinas, 1 recreation center, the County Farm, and 60 miles of trails and greenways. Overall, the Parks Department oversees 6,000 acres of land. The Parks Department's various amenities include 3 aquatic centers, 18 playgrounds, 11 athletic fields, campgrounds, rides, golf areas, and event centers that are attractive, clean, safe, and accessible.

The County also funds Triad Park, operated jointly with and managed by Forsyth County, and Guilford-Mackintosh Park, managed under an agreement with the City of Burlington. The Parks Department supports the Board of Commissioners' goals by enhancing the quality of life through recreation and culture services in the county. Parks amenities and services also support the health and well-being of residents by being accessible to persons of all ages, abilities, cultures, and economic status.

As we continue to develop our park's guiding principles, we will be focusing our planning objectives on the development of a comprehensive master plan to align our resources and facilities with the mission and vision of our community park system.

## Parks Year-End Accomplishments Recap:

- Successful implementation of internal lifeguard services for our Aquatic Centers
- Improved several miles of trails and Infrastructure (bridges & surface) at Richardson-Taylor, Company Mill, Cascades, and Greenways.
- Completed development of the dog park at Northeast Park which included adding agility equipment, landscaping inside, and installing shade structures and walkways to and inside of the dog park.
- Significant amount of beautification throughout the parks, such as Increasing wildflower meadow acreage and native tree and plant installs at the County Farm, revamping landscape beds throughout Southwest Park.
- Oak Ridge Mountains to Sea Trail development
- Hosted Guilford County Animal Services MPAC Events to promote animal services and resources.
- Hosted free "Try It Days" at several parks in celebration of National Parks and Recreation Month.
- Partnered with eight local cities and towns for a countywide, 12-month contest that provided more than \$2,000 worth of prizes.
- Implementation of community special events in recognition of Parks and Recreation Month in July
- Reorganizational structure of parks staffing
- Guilford County's Company Mill Nature Preserve was featured on PBS Weekend Show to highlight being a travel destination for outdoor experiences

# Parks & Recreation

## Budget Summary

	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted	vs. FY2023 Adopt (%)
<b>EXPENSE BY DIVISION</b>					
Culture-Recreation (Parks)	\$283,339	\$681,164	\$1,181,684	\$758,334	11%
Bryan Park North	-	5,200	5,200	5,200	-
Bur-Mil Park	1,132,447	1,218,512	854,137	1,200,995	(1%)
Gibson Park	267,483	211,682	148,578	310,745	47%
Guilford Mackintosh Park	188,920	230,120	231,120	232,132	1%
Hagan-Stone Park	856,220	925,303	663,619	958,353	4%
Northeast Park	784,497	927,075	717,470	870,269	(6%)
Southwest Park	275,834	292,571	204,156	364,864	25%
Triad Park	489,441	586,722	438,822	598,685	2%
Parks - Other	463,632	678,782	598,325	623,183	(8%)
<b>Total Culture-Recreation (Parks)</b>	<b>\$4,741,813</b>	<b>\$5,757,131</b>	<b>\$5,043,111</b>	<b>\$5,923,120</b>	<b>3%</b>
<b>EXPENSE BY TYPE</b>					
Personnel Services	\$2,804,803	\$3,110,810	\$2,339,103	\$3,502,045	13%
Supplies & Materials	\$179,749	\$263,788	\$295,889	\$285,864	8%
Other Services & Charges	1,685,679	2,244,530	2,166,692	1,960,211	(13%)
Capital	71,582	138,003	241,427	175,000	27%
<b>Total Expense</b>	<b>\$4,741,813</b>	<b>\$5,757,131</b>	<b>\$5,043,111</b>	<b>\$5,923,120</b>	<b>3%</b>
<b>REVENUE</b>					
Charges for Service	\$940,581	\$1,032,677	\$1,032,677	\$1,053,417	2%
Other Financing Sources	-	5,400	5,400	5,400	0%
Miscellaneous Revenues	190,483	208,601	208,601	212,248	2%
<b>Total Revenue</b>	<b>\$1,131,064</b>	<b>\$1,246,678</b>	<b>\$1,246,678</b>	<b>\$1,271,065</b>	<b>2%</b>
<b>County Funds</b>	<b>\$3,610,749</b>	<b>\$4,510,453</b>	<b>\$3,796,433</b>	<b>\$4,652,055</b>	<b>3%</b>
<b>Positions</b>	<b>31.00</b>	<b>31.00</b>	<b>31.00</b>	<b>31.00</b>	<b>-</b>

## FY2024 Budget Highlights

- Personnel expenses increased by 13%, associated with compensation adjustments and state mandated retirement increases, and a change in service model to incorporate Lifeguards as County employees instead of contracting through a third-party service.
- Supplies and Materials increased by 8% due to increased food costs for animals at the Bur-Mil Wildlife Education Center, increased costs in janitorial supplies due to higher usage of Parks facilities and costs to implement a community engagement and outreach survey.
- Other Services and Charges decreased by 13% associated with the conversion of Lifeguards from contracted workers to County employees. This change results in a net zero change between Other Services and Charges and Personnel Services categories.
- Capital expenses increased by 27% to accommodate the multi-year equipment replacement plan, including scheduled replacement of four lawn mowers, two tractors, a UTV, a turbine blower and the HVAC system at Guilford Macintosh Park.

# Parks & Recreation

## **Key Performance Measures**

The Parks Department is currently developing more comprehensive and meaningful performance measures as part of the County's ongoing effort to capture appropriate, reliable, and relevant data to inform the public and Board of Commissioners on progress made towards goals.

# Planning & Development

**J. Leslie Bell, Director**

[Department Website](#)

## Department Purpose

The Planning and Development Department is responsible for facilitating the planned and orderly growth of the County through comprehensive land use controls. To this end, the divisions of the Department work together to manage land development, environmental stewardship, and the built environment. The Planning and Development Administrative Division manages the following departmental divisions:

- Planning (State mandate)
- Stormwater/Soil Erosion Control (Local, state, federal mandates)
- Community Services (Solid Waste and Soil & Water Conservation) (local, state, federal mandates)
- Economic Development (County initiative)

**The Planning Division** administers and ensures compliance with the Unified Development Ordinance (UDO) for zoning, subdivision, and site development; prepares, implements, and updates the long range Comprehensive Plan and Area Plans to assure quality growth; provides staff support for the Planning Board, Board of Adjustment, Historic Preservation Commission and Technical Review Committee; reviews and recommends additions to the NC Department of Transportation (NCDOT) secondary road system; provides staff support to the Burlington, Greensboro and High Point Metropolitan Planning Organizations (MPOs); and provides planning and zoning services to the towns of Pleasant Garden, Sedalia, Whitsett and Stokesdale. The Division executes all the foregoing programs and activities in accordance with state statutes and federal mandates

**The Stormwater/Soil Erosion Control Division** administers state-mandated programs which fall under the Safe and Healthy Communities goal of Guilford County. The purpose of the functions is to protect the lives, health, and property of Guilford County residents through assuring compliance with State rules/regulations and the Guilford County Unified Development Ordinance Environmental Regulation sections. These sections include Stormwater Management & Watershed Protection, Soil Erosion & Sedimentation Control, Flood Damage Prevention, and Illicit & Illegal Discharges. The overall goal of this program is to prevent adverse effects of runoff associated with new development which protects land; controls stream bank and soil erosion; reduces flooding; and protects the floodplain, wetlands, water resources, riparian and aquatic ecosystems. To further protect the safety, health and general welfare of residents, additional responsibilities include the following as part of either local, state, and/or federal program(s):

- Plan review for watersheds & ponds, grading, and residential & commercial construction
- Investigation of drainage, flooding, and soil erosion complaints
- Soil investigation assistance in coordination with Guilford County Environmental Health Department
- Public outreach and education

# Planning & Development

## Budget Summary

	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted	vs. FY2023 Adopt (%)
<b>EXPENSE BY DIVISION</b>					
P&D Administration	\$474,837	\$587,800	\$431,558	\$966,190	64%
Planning & Zoning	290,339	661,719	1,454,899	1,511,603	128%
P&D Community Services	-	99,569	99,569	-	(100%)
<b>Total Planning</b>	<b>\$765,176</b>	<b>\$1,349,088</b>	<b>\$1,986,026</b>	<b>\$2,477,793</b>	<b>84%</b>
<b>EXPENSE BY TYPE</b>					
Personnel Services	\$723,903	\$1,255,595	\$1,733,692	\$2,219,470	77%
Supplies & Materials	11,148	9,360	17,037	24,626	163%
Other Services & Charges	30,126	84,133	235,297	233,697	178%
<b>Total Expense</b>	<b>\$765,176</b>	<b>\$1,349,088</b>	<b>\$1,986,026</b>	<b>\$2,477,793</b>	<b>84%</b>
<b>REVENUE</b>					
Licenses & Permits	-	-	-	\$45,000	-
Charges for Service	71,349	63,625	63,625	72,230	14%
<b>Total Revenue</b>	<b>\$71,349</b>	<b>\$63,625</b>	<b>\$63,625</b>	<b>\$117,230</b>	<b>84%</b>
<b>County Funds</b>	<b>\$693,828</b>	<b>\$1,285,463</b>	<b>\$1,922,401</b>	<b>\$2,360,563</b>	<b>84%</b>
<b>Positions</b>	<b>11.75</b>	<b>12.75</b>	<b>20.75</b>	<b>20.75</b>	<b>8.00</b>

## FY2024 Budget Highlights

- Personnel (77%) and Supplies and Materials (163%) expenses increased, mostly due to compensation adjustments and state mandated retirement increases, and due to the movement of eight Stormwater positions from Inspections to Planning.
- The FY2024 Personnel Budget also provides funding for an initiative to build a talented workforce by providing two paid internships to local college students.
- Other Services and Charges increased by 178% to provide funding for contracted services associated with the Comprehensive Plan Update.

# Planning & Development

## Key Performance Measures

Service	Measure	FY2022 Data	FY2023 Estimated	FY2024 Projected
Planning/ Zoning	Number of Zoning Cases Processed	17	20	19
	Quasi-Judicial Cases Processed	16	10	10
	# of Plats/Subdivision Cases Processed	190	142	142
	# Site Plan (Non-Res) Cases Processed	25	18	20
Stormwater	Watershed Plans Reviewed (# of Plans/Plats Reviewed for Watershed Compliance)	438	463	450
	SCM Construction in Progress (# of SCMs approved for construction during FY)	5	15	12
	SCM Construction Completed to date	307	312	325
	Annual SCM Maintenance Inspections Completed	90	200	325
	% of Annual SCM Maintenance Inspections Completed	29%	64%	100%
Soil Erosion Control	Grading Plans Reviewed	31	28	28
	Grading Permits Issued	20	24	24
	<b>% of Reviewed Plans that Received Permits</b>	<b>65%</b>	<b>86%</b>	<b>86%</b>
	#805 - Soil's Device Release Inspections	26	23	23
	#810 - Soil Erosion Control Routine Inspections	1,413	1,520	1,886
	#820 - Grading Permit Final Inspections	28	25	25
	#840 - Investigation/Consultation Inspections	239	215	215
	#870 - Single-Family Residential Soil Erosion Control Violation Inspections (New Construction)	180	161	160
	<b>Permitted Erosion Control Inspections Completed</b>	<b>1,886</b>	<b>1,944</b>	<b>2,309</b>
	#855 - Commercial/Industrial/ Institutional Site Plan Compliance Inspections	123	110	110
	Drainage, Erosion Violations Investigated	155	125	125
	<b>Soil and Erosion Inspection Totals</b>	<b>278</b>	<b>235</b>	<b>235</b>



# Security

**Amanda Vutsinas, Director**

[Department Website](#)

## Department Purpose

The Security Department provides registered armed and unarmed physical and procedural control for the protection of people, property, and assets at Guilford County facilities, in accordance with the North Carolina Private Protective Services and as required by Chapter 74C of the North Carolina Administrative Code. Security provides approximately 1,600 security hours per week protecting residents and employees in County facilities. Security screens about one million people and 1.3 million hand-carried items in the courthouses per year (except in 2020, due to COVID-19). The Security Department also provides armed 24-hour mobile patrol and security console operations, monitors alarms and CCTV surveillance systems, and maintains ID badge access control systems for approximately 5,000 users. The Security Department supports Human Resources, Sheriff's Department, Greensboro Police Department, District Attorney, Public Defender, and private attorneys in conducting investigations, while making referrals to law enforcement when required. The Security Department also conducts workplace violence training and security surveys for departments.

## Budget Summary

	<b>FY2022 Actual</b>	<b>FY2023 Adopted</b>	<b>FY2023 Amended</b>	<b>FY2024 Adopted</b>	<b>vs. FY2023 Adopt (%)</b>
<b>EXPENSE</b>					
Personnel Services	\$1,346,082	\$1,935,794	\$2,367,867	\$3,155,512	63%
Supplies & Materials	61,273	58,572	89,316	62,700	7%
Other Services & Charges	1,296,411	1,379,858	1,422,122	1,433,891	4%
<b>Total Expense</b>	<b>\$2,703,766</b>	<b>\$3,374,224</b>	<b>\$3,879,305</b>	<b>\$4,652,103</b>	<b>38%</b>
<b>REVENUE</b>					
Charges for Service	\$208	\$6,200	\$6,200	\$6,200	-
Miscellaneous Revenues	20,122	20,400	20,400	20,400	-
<b>Total Revenue</b>	<b>\$20,329</b>	<b>\$26,600</b>	<b>\$26,600</b>	<b>\$26,600</b>	<b>-</b>
<b>County Funds</b>	<b>\$2,683,436</b>	<b>\$3,347,624</b>	<b>\$3,852,705</b>	<b>\$4,625,503</b>	<b>38%</b>
<b>Positions</b>	<b>27.00</b>	<b>27.00</b>	<b>39.00</b>	<b>39.00</b>	<b>12.00</b>

# Security

## FY2024 Budget Highlights

- Personnel expenses increased 63%, mostly associated with the movement of five positions from Behavioral Health and the mid-year addition of seven positions to Security to increase security at Social Services and Animal Services.
- Supplies and Materials also increased (7%) due the transfer and addition of 12.0 positions.
- Other Services and Charges increased 4% associated with contract escalation increased for contracted security for Courts.

## Key Performance Measures

Service	Measure	FY2022 Data	FY2023 Estimated	FY2024 Projected
Intelligence Gathering	Total # of Background Checks Completed	108	115	122
Physical Asset & Procedural Security	Courthouse Screenings Conducted	931,913	932,013	932,113
	Total Duty Hours (proprietary & contract)	86,575	94,821	103,067
	Patrols conducted	36,605	36,698	36,801
	Total incident & injury reports	62	82	92
	Total parking citations/towing events	619	630	650
Security Console Operations	Avg response Time to Incident calls (Minutes)	3	3	3
	ID Badges issued/updated	1,591	2,091	2,591
	# of Cameras, Doors, Panic Buttons, Alarms Monitored	535	535	535
	Total Lost & Found Log Entries	619	625	630

*\*These numbers may be impacted as the full impact of new positions is determined.*

# Soil & Water Conservation

**J. Leslie Bell, Director**

[Department Website](#)

## Department Purpose

The Guilford County Soil and Water Conservation District (NCGC 139) promotes the wise stewardship of natural resources by implementing sound conservation and Best Management Practices (BMPs). Staff, with support of the Guilford County Soil and Water Conservation Board, assists farmers and other landowners with the following services: erosion control technical assistance; land-use and water quality study technical assistance to other local units of government and state mandated functions such as, conservation systems installation assistance; water quality improvement; and educational programming to schools and Civic Groups.

Additionally, Soil and Water Conservation program staff seek State-funded grants to assist farmers with stream protection systems, critical area seeding, and assistance with long-term no-till, cover crops, cropland conservation to grass, wells, water tanks, fencing, and sod-based rotation to grass and grassed waterways.

Moreover, staff administer the Voluntary Agricultural District (VAD) and Enhanced VAD programs. Soil and Water staff continuously strive to be responsive to customer needs, and proactively promote the conservation of farmland and enhanced operation of the County's working farms.

## Budget Summary

	<b>FY2022 Actual</b>	<b>FY2023 Adopted</b>	<b>FY2023 Amended</b>	<b>FY2024 Adopted</b>	<b>vs. FY2023 Adopt (%)</b>
<b>EXPENSE</b>					
Soil & Water Conservation	\$315,654	\$382,382	\$484,357	\$426,899	12%
GC S&WCD Foundation Acct.	2,209	4,358	4,358	4,708	8%
<b>Soil &amp; Water Conservation</b>	<b>\$317,863</b>	<b>\$386,740</b>	<b>\$488,715</b>	<b>\$431,607</b>	<b>12%</b>
<b>EXPENSE</b>					
Personnel Services	\$230,001	\$252,704	\$302,529	\$287,999	14%
Supplies & Materials	4,674	10,135	10,135	10,245	1%
Other Services & Charges	83,189	123,901	176,051	133,363	8%
<b>Total Expense</b>	<b>\$317,863</b>	<b>\$386,740</b>	<b>\$488,715</b>	<b>\$431,607</b>	<b>12%</b>
<b>REVENUE</b>					
Intergovernmental	\$28,491	\$55,466	\$55,466	\$27,969	(50%)
Charges for Service	532	1,250	1,250	1,250	-
Appropriated Fund Balance	-	528	528	878	66%
Miscellaneous Revenues	4,629	5,080	5,080	2,580	(49%)
<b>Total Revenue</b>	<b>\$33,652</b>	<b>\$62,324</b>	<b>\$62,324</b>	<b>\$32,677</b>	<b>(48%)</b>
<b>County Funds</b>	<b>\$284,212</b>	<b>\$324,416</b>	<b>\$426,391</b>	<b>\$398,930</b>	<b>23%</b>
<b>Positions</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>-</b>

# Soil & Water Conservation

## FY2024 Budget Highlights

- Personnel expenses increased 14% associated with compensation adjustments and state mandated retirement increases.
- Other Services & Charges increased by 8% mainly associated with the contract for beaver damage management services.
- Revenue decreased by 48% due to the removal of pass-through funding through the Department of Environment and Natural Resources

## Key Performance Measures

Service	Measure	FY2022 Data	FY2023 Estimated	FY2024 Projected
Agricultural Cost Share Program (ACSP & AgWRAP)	Ag. Cost Share Contracts	5	6	12
	Ag. Cost Share Contracts Total Value	\$52,523	\$58,894	\$80,000
Community Conservation Assistance Program (CCAP)	CCAP Cost Share Contracts	1	1	2
	CCAP Cost Share Contracts Total Value	\$1,500	\$1,500	\$3,000
Environmental Quality Incentive Program (EQIP)	EQIP Contract Total Value	\$60,000	\$70,000	\$70,000
Technical Assistance Programs	Total Farms in Program	801	801	802
	# Farms with Conservation Plans	1,901	1,901	1,901
Outreach, Education & Other Programs	Educational Services Participants	1,660	9,730*	10,000
	No-Till Drill Assistance Program Acres	105	125	150
	VAD & Enhanced VAD Acres Added	124	250	300

*\*Large increase in FY2023 Education Services Participants due to vacant Education Coordinator position being filled.*

# Solid Waste

**J. Leslie Bell, Director**

[Department Website](#)

## **Department Purpose**

The NC Solid Waste Management Act requires that local units of government assess solid waste collection and disposal capacity, provide waste reduction and recycling education and outreach, and implement programs to address solid waste management needs. Additionally, the Act mandates the County plan and provide programs for waste management of 1) scrap tires, 2) white goods and 3) electronics. Per capita-based distributions from state-levied solid waste, scrap tire, and white goods disposal taxes, and electronic management funds have assisted the County in providing these programs.

Guilford County owns and maintains a permitted solid waste collection facility located at 2138 Bishop Road in Greensboro, which functions as the headquarters for these three state-mandated waste management programs and serves as a drop-off site for residential recycling. The County processes materials at the site and contracts for their disposal and/or recycling through certified, permitted processors. While the Bishop Road Facility provides a public electronics (e-waste) drop-off site, the Guilford County Farm located at 7315 Howerton Road in Gibsonville also serves as a public drop-off location for e-waste.

Guilford County partners with the City of Greensboro to operate the household hazardous waste collection facility (Ecoflo) at 2750 Patterson St. in Greensboro. Through this program, all Guilford County residents can drop off household hazardous waste at no charge. Business waste is not accepted.

The Division is also responsible for enforcing the Guilford County Solid Waste Ordinance. Staff investigate illegal dumping and illegal burning complaints and manage cases as they are remediated. Staff also works with the local solid waste haulers to facilitate garbage and recycling collection services to Guilford County residents in the unincorporated areas and small towns. Special outreach programs and four community recycling events held throughout the year complement the array of solid waste services provided to the public.

# Solid Waste

## Budget Summary

	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted	vs. FY2023 Adopt (%)
<b>EXPENSE</b>					
Waste Disposal Administration	\$114,960	\$152,455	\$152,455	\$161,347	6%
Waste Disposal	1,758,355	2,317,216	2,339,566	2,096,316	(10%)
<b>Solid Waste</b>	<b>\$1,873,315</b>	<b>\$2,469,671</b>	<b>\$2,492,021</b>	<b>\$2,257,663</b>	<b>(9%)</b>
<b>EXPENSE</b>					
Personnel Services	\$457,540	\$669,681	\$676,791	\$745,724	11%
Supplies & Materials	8,536	10,550	10,550	10,000	(5%)
Other Services & Charges	1,334,238	1,612,763	1,605,653	1,497,939	(7%)
Capital	73,000	176,677	199,027	-	-
<b>Total Expense</b>	<b>\$1,873,315</b>	<b>\$2,469,671</b>	<b>\$2,492,021</b>	<b>\$2,253,663</b>	<b>(9%)</b>
<b>REVENUE</b>					
Intergovernmental	\$1,292,280	\$1,255,000	\$1,255,000	\$1,183,802	(6%)
Charges for Service	22,069	14,750	14,750	16,622	13%
Miscellaneous Revenues	20,323	27,700	27,700	27,800	-
<b>Total Revenue</b>	<b>\$1,334,672</b>	<b>\$1,297,450</b>	<b>\$1,297,450</b>	<b>\$1,228,224</b>	<b>(5%)</b>
<b>County Funds</b>	<b>\$538,643</b>	<b>\$1,172,221</b>	<b>\$1,194,571</b>	<b>\$1,025,439</b>	<b>(13%)</b>
<b>Positions</b>	<b>6.25</b>	<b>8.25</b>	<b>8.25</b>	<b>8.25</b>	<b>-</b>

## FY2024 Budget Highlights

- Personnel expenses increased 11% associated with compensation adjustments and state mandated retirement increases.
- Supplies & Materials and Other Services & Charges decreased to align with prior year actual expenditures.
- Capital expenses decreased by 100% due to the removal of funding provided for one-time equipment purchase in FY2023.
- Revenue decreased by 5% to align with prior year collection levels.

# Solid Waste

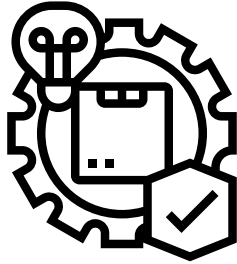
## Key Performance Measures

Service	Measure	FY2022 Data	FY2023 Estimated	FY2024 Projected
Outreach & Education	Public Education/Outreach Events (presentations, environmental articles, Cleanup Days)	26	32	40
	Social Media Interactions on Environmental Services Facebook Page & Instagram	120,200	100,000	150,000
Waste Collection & Processing	# Tons Household Hazardous Waste Collected (incl. special events)	1,140	1,068	1,125
	# Tons Scrap Tires Processed by County Contractor	10,946	10,277	10,750
	# Tons White Goods Collected (incl. scrap metal)	203	256	275
	# Tons Electronics Collected (incl. drop-off sites and HHW site)	667	710	725
Inspections & Investigations	Illegal Dumping & Illegal Burning Investigations	213	264	250
	Illegal Dumping & Illegal Burning Investigations Successful Resolution Outcome	94%	90%	90%

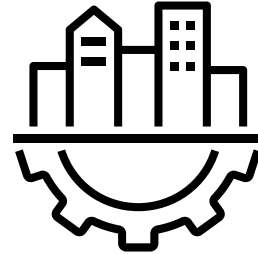




# Quality Government



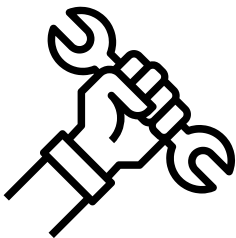
## Organizational Excellence



## Infrastructure

Guilford County is a fiscally-sound **Quality Government** that promotes transparency, equity, accountability, and efficiency, meaning our government is a trusted and inclusive partner that is genuinely engaged with and reflective of our community. We are a highly sought-after organization that values and supports a high-performing, professional, thoughtful, and innovative workforce where our team members are excited to work. We provide data-informed, high-quality strategic leadership that supports resilient and sustainable services while optimizing and safeguarding the public's assets. Guilford County is a community of firsts and is regularly recognized for its unique and effective programs. Our team members and residents enjoy safe public facilities that meet the service, access, and technological needs of our community.

## Measures of Guilford County's Quality Government Service Delivery Strategy



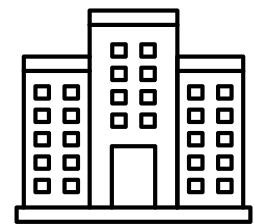
**14,965**

facilities work orders  
completed in FY23



**72,273**

Marriage, Birth, and Death  
records processed by the  
Register of Deeds



**2,520,196**

square feet of facility space  
maintained throughout  
the County

# County Administration

**Michael Halford, County Manager**

[Department Website](#)

## Department Purpose

The **County Manager** provides professional management and executive leadership and support for all county offices, departments and agencies under the general control of the Board of Commissioners. The Manager is the Chief Administrative Officer of county government and is appointed by the nine-member Board of Commissioners. The Manager is responsible for preparing and administering the annual budget and capital improvement program, advising the Board on fiscal and policy matters, and advising the Board on equitable administration of its policies, laws and ordinances and other directives and goals.

## Budget Summary

	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted	vs. FY2023 Adopt (%)
<b>EXPENSE BY DIVISION</b>					
County Administration	\$1,446,269	\$1,596,926	\$1,695,677	\$1,753,368	10%
Equity & Inclusion	-	226,256	226,256	237,549	5%
Reserve for Contingency	-	500,000	258,749	470,000	(6%)
<b>Total County Administration</b>	<b>\$1,446,269</b>	<b>\$2,323,182</b>	<b>\$2,180,682</b>	<b>\$2,460,917</b>	<b>6%</b>
<b>EXPENSE BY TYPE</b>					
Personnel Services	\$1,087,695	\$1,453,262	\$1,453,262	\$1,560,301	7%
Supplies & Materials	5,663	10,900	8,400	13,975	28%
Other Services & Charges	352,911	859,020	719,020	886,641	3%
<b>Total Expense</b>	<b>\$1,446,269</b>	<b>\$2,323,182</b>	<b>\$2,180,682</b>	<b>\$2,460,917</b>	<b>6%</b>
<b>REVENUE</b>					
Intergovernmental	\$19,439	-	-	-	-
Miscellaneous	30	-	-	-	-
<b>Total Revenue</b>	<b>\$19,469</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>County Funds</b>	<b>\$1,426,800</b>	<b>\$2,323,182</b>	<b>\$2,180,682</b>	<b>\$2,460,917</b>	<b>6%</b>
<b>Positions</b>	<b>7.90</b>	<b>9.90</b>	<b>8.90</b>	<b>8.90</b>	<b>(1.00)</b>

NOTE: The FY2024 Budget establishes the County's Minority and Women Business Enterprise (MWBE) program as a standalone department. See the *Minority and Women Business Enterprise (MWBE)* page of this section for more information.

## FY2024 Budget Highlights

- The FY2024 Budget includes a 7% increase in Personnel associated with compensation adjustments and state mandated retirement increases.

# County Attorney

**Andrea Leslie-Fite, County Attorney**

[Department Website](#)

## Department Purpose

The County Attorney's Office serves the interests of Guilford County government in every endeavor by pursuing excellence in the quality of services provided and maintaining the highest standards of professional ethics and integrity. The County Attorney and staff provide prompt, responsive, efficient, and effective legal advice and representation to the Board of Commissioners, the County Manager, County departments, and related agencies.

Legal counsel is provided in all areas of local government including but not limited to contracts, civil procedure, litigation, constitutional law, open meetings, public records, child support, social services (Child Protective Services and Adult Protective Services), purchasing, property tax assessment and collection, foreclosures, budget and financial procedures, and personnel matters.

In October of 2020, the County Attorney's Office welcomed the Recovery Courts division, focusing on mental health and substance abuse. The objective of the Guilford County Recovery Courts is to enhance public safety, lessen economic impact on Guilford County, and reduce recidivism by addressing individuals with mental illness and substance abuse disorders. The desired outcome is to increase the likelihood of successful rehabilitation and stabilization by utilizing a team-based approach comprised of treatment, supervision, and the court system. This office serves two courthouses and a variety of clients in both Greensboro and High Point, as well as the entire County.

The County Attorney's Office exists to serve as a resource for informed decision making, creative problem solving, and legal representation which facilitates Guilford County's mission, goals, and values.

## Budget Summary

	<b>FY2022 Actual</b>	<b>FY2023 Adopted</b>	<b>FY2023 Amended</b>	<b>FY2024 Adopted</b>	<b>vs. FY2023 Adopt (%)</b>
<b>EXPENSE</b>					
Personnel Services	\$2,776,138	\$3,695,517	\$3,695,517	\$4,123,387	12%
Supplies & Materials	13,830	29,300	29,300	28,100	(4%)
Other Services & Charges	266,432	394,417	394,467	406,037	3%
<b>Total Expense</b>	<b>\$3,056,400</b>	<b>\$4,119,234</b>	<b>\$4,119,284</b>	<b>\$4,557,524</b>	<b>11%</b>
<b>REVENUE</b>					
Charges for Service	\$56	\$12,000	\$12,000	\$12,000	-
<b>Total Revenue</b>	<b>\$56</b>	<b>\$12,000</b>	<b>\$12,000</b>	<b>\$12,000</b>	<b>-</b>
<b>County Funds</b>	<b>\$3,056,344</b>	<b>\$4,107,234</b>	<b>\$4,107,284</b>	<b>\$4,545,524</b>	<b>11%</b>
<b>Positions</b>	<b>25.00</b>	<b>29.00</b>	<b>30.00</b>	<b>30.00</b>	<b>1.00</b>

# County Attorney

## FY2024 Budget Highlights

- The FY2024 Budget increased by 11%, primarily in Personnel expenses due to compensation adjustments and state mandated retirement increases.

## Key Performance Measures

Measure	FY2022 Data	FY2023 Estimated	FY2024 Projected
Percent of staff credentials maintained through attainment of required CLE and CPE credits	100%	100%	100%
Percent of TPR juvenile court orders filed within 30 calendar days	90%	95%	100%
Percent of juvenile court orders filed within 30 calendar days	85%	90%	100%
Percent of protective services or guardianship petitions filed of adult services matters within 10 calendar days of referral to legal	95%	100%	100%
Percent of initial ordinance enforcement matters initiated within 15 days of referral to the County Attorney's Office	95%	100%	100%
Percent of initial bankruptcy/collection matters initiated within 15 days of referral to the County Attorney's Office	95%	99%	100%
Percent of pre-foreclosure files received from the Tax Department resulting in pre-foreclosure letters by June 30th	100%	100%	100%
Screen/Interview Recovery Court incarcerated referrals within 48 hours/2 business days	95%	95%	100%
Referral of active Recovery Court Program participants to TASC/Mental Health and/or Substance Use Disorder Treatment within 5 business days	95%	95%	100%
Follow up by staff on all referrals within 5 business days after initial referral	95%	95%	100%

# County Clerk & Commissioners

**Robin Keller, County Clerk**

[Department Website](#)

## Department Purpose

**Board of County Commissioners.** The Guilford County Board of Commissioners, a nine-member elected body, is committed to its mission of providing efficient, effective and responsive local government through strategic and legislative oversight of policy development and service delivery within Guilford County. The Board of Commissioners directly appoints four public officials: County Manager, County Attorney, Tax Director and Clerk to the Board. The Commissioners assess and prioritize county services to align with residents' needs through adoption of an annual budget and establish the annual property tax rate and fees for the County, and special taxing districts, to maintain fiscal responsibility. Additionally, the Commissioners ensure efficient government operations through adoption of local ordinances and engage residents' participation in local government by appointing volunteers to county advisory boards & commissions, as well as boards established by state legislation.

**Clerk to the Board.** The mission of the Guilford County Clerk to the Board's office is to provide an official, historical record for present and future generations; to provide the Guilford County Board of Commissioners a guided focus and direction through the Meeting Agendas; and to provide for citizen participation and involvement in County Government.

The Clerk to the Board serves as the primary source of administrative and legislative support to the Guilford County Board of Commissioners. In accordance with state and local laws, the Clerk's most significant statutory duties include: recording and transcribing minutes (NCGS 153A-42); organizing and maintaining county ordinances (NCGS 153A-48); overseeing the county's records retention policies and trainings (NCGS Chapters 121 and 132); advertising notices of public meetings and hearings (NCGS 143-318.12); administering oaths (NCGS 11-7.1); attesting all legal documents on behalf of the County; maintaining the official County seal; and, issuing fireworks permits for all events held within Guilford County (14-413 (a1)). Pursuant to NCGS 153A-42, the Clerk's office records and transcribes minutes, oversees and manages county communications, and maintains the permanent official records of the Board for future use.

Additionally, in accordance with and pursuant to Board of Commissioner goals and directives, the Clerk's office oversees and manages county commissioner communications, attends all board meetings; researches, prepares and publishes meeting agendas; and is responsible for managing the County's public records request systems. The Clerk's office serves as official records custodian for the County and works with departments to ensure compliance with state-mandated records retention policies (NCGS 132-3) and conducts annual training for departmental liaisons, advisory boards & commissions on information sharing, retention and record keeping. In its role as a liaison between the community and county government, the Clerk's office promotes resident engagement with County government through facilitation of the annual Guilford County Citizens' Academy, manages the appointment process for active advisory boards & commissions, and submits annual reports to the Secretary of State disclosing total appointments by gender for specified boards (NCGS 143-157.1).

# County Clerk & Commissioners

## Budget Summary

	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted	vs. FY2023 Adopt (%)
<b>EXPENSE</b>					
Personnel Services	\$877,384	\$1,040,070	\$1,040,070	\$1,130,421	9%
Supplies & Materials	21,506	79,448	79,508	29,350	(63%)
Other Services & Charges	295,986	355,640	359,790	351,335	(1%)
<b>Total Expense</b>	<b>\$1,194,876</b>	<b>\$1,475,158</b>	<b>\$1,479,368</b>	<b>\$1,511,106</b>	<b>2%</b>
<b>REVENUE</b>					
Intergovernmental	-	\$26,000	\$26,000	\$26,000	-
Charges for Service	-	3,000	3,000	3,000	-
<b>Total Revenue</b>	<b>-</b>	<b>\$29,000</b>	<b>\$29,000</b>	<b>\$29,000</b>	<b>-</b>
<b>County Funds</b>	<b>\$1,194,876</b>	<b>\$1,446,158</b>	<b>\$1,450,368</b>	<b>\$1,482,106</b>	<b>2%</b>
<b>Positions</b>	<b>13.00</b>	<b>15.00</b>	<b>15.00</b>	<b>15.00</b>	<b>-</b>

## FY2024 Budget Highlights

- The FY2024 Budget includes a 9% increase in Personnel associated with compensation adjustments and state mandated retirement increases.
- Supplies and Materials decreased by 63% due to the removal of \$42k in non-recurring technology needs budgeted for FY2023.

# Budget & Management Services

**Toy Beeninga, Director**

[Department Website](#)

## Department Purpose

The Budget & Management Services Department (BMS) is intentionally focused on aligning resources with countywide and Board priorities through collaborative partnerships with County departments. BMS assists in making data-driven decisions, supports process improvement efforts, and drives long-term planning to enable the organization and the community to achieve goals.

The department coordinates an annual process to develop a balanced budget and capital improvement plan that is consistent with the goals and objectives of the Board of County Commissioners, follows the requirements of North Carolina Local Government Budget and Fiscal Control Act, and adheres to the Government Finance Officers' Association best practices for budgeting.

## Budget Summary

	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted	vs. FY2023 Adopt (%)
<b>EXPENSE</b>					
Personnel Services	\$419,027	\$962,369	\$953,751	\$1,161,969	21%
Supplies & Materials	4,099	2,100	16,607	1,840	(12%)
Other Services & Charges	48,118	168,412	143,588	210,146	25%
<b>Total Expense</b>	<b>\$471,244</b>	<b>\$1,132,881</b>	<b>\$1,113,946</b>	<b>\$1,373,955</b>	<b>21%</b>
<b>REVENUE</b>					
Miscellaneous Revenues	-	\$67,678	\$67,678	\$64,965	(4%)
<b>Total Revenue</b>	<b>-</b>	<b>\$67,678</b>	<b>\$67,678</b>	<b>\$64,965</b>	<b>(4%)</b>
<b>County Funds</b>	<b>\$471,244</b>	<b>\$1,065,203</b>	<b>\$1,046,268</b>	<b>\$1,308,990</b>	<b>23%</b>
<b>Positions</b>	<b>7.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>-</b>

## FY2024 Budget Highlights

- The FY2024 Budget includes a 21% increase in Personnel associated with compensation adjustments and state mandated retirement increases.
- Other Services & Charges increased by 25% associated with funding to complete an external community survey.

# Elections

**Charlie Collicutt, Director**

[Department Website](#)

## Department Purpose

The Board of Elections provides all qualified and eligible citizens with the opportunity to vote in fair, accurate, and open elections as set forth by Constitutional rights, Statutory requirements, and State Board of Election directive. The Board of Elections provides this through the following: ensuring the proper conduct of all elections, maintenance of the voter registration database, collection and audit of campaign finance records for local candidates, testing, maintenance, and implementation of the voting system, and confirmation of the accurate tabulation of all votes through required processes and audits. All duties are performed as required by NC General Statute, Federal Statutes, directives of the State Board of Elections, and orders of certain relevant Courts.

To conduct elections by utilizing election day, early, and by-mail voting, the Board of Elections hires and trains nearly 1,500 workers for each election, secures the use of nearly 200 voting locations, and operates the logistics to staff and support these locations for use by voters. Enough seasonal staff is also hired to support high volume influxes of voter registration and voting activity. The Board houses, maintains, and audits the voting system for proper use in the elections and retains the staff to handle the logistics required. Finally, the Board utilizes adequate staff to handle and process all voter registration activities and communications with voters.

## Budget Summary

	<b>FY2022 Actual</b>	<b>FY2023 Adopted</b>	<b>FY2023 Amended</b>	<b>FY2024 Adopted</b>	<b>vs. FY2023 Adopt (%)</b>
<b>EXPENSE</b>					
Personnel Services	\$1,709,428	\$2,400,734	\$2,431,028	\$2,732,336	14%
Supplies & Materials	212,141	473,591	465,591	335,735	(29%)
Other Services & Charges	459,584	578,615	603,615	573,527	(1%)
Capital	-	-	8,000	-	-
<b>Total Expense</b>	<b>\$2,381,153</b>	<b>\$3,452,940</b>	<b>\$3,508,234</b>	<b>\$3,641,598</b>	<b>5%</b>
<b>REVENUE</b>					
Intergovernmental	\$173,890	-	-	-	-
Charges for Service	55,191	298,000	298,000	206,910	(31%)
Miscellaneous Revenues	695	200	200	200	-
<b>Total Revenue</b>	<b>\$229,776</b>	<b>\$298,200</b>	<b>\$298,200</b>	<b>\$207,110</b>	<b>(31%)</b>
<b>County Funds</b>	<b>\$2,151,377</b>	<b>\$3,154,740</b>	<b>\$3,210,034</b>	<b>\$3,434,488</b>	<b>9%</b>
<b>Positions</b>	<b>16.00</b>	<b>16.00</b>	<b>16.00</b>	<b>16.00</b>	<b>-</b>



# Elections

## FY2024 Budget Highlights

- The FY2024 Budget includes a 14% increase in Personnel expenses associated with compensation adjustments and state mandated retirement increases for full-time employees, and aligning wages for Board of Elections and Precinct Officials determined through the budget ordinance.
- Supplies and Materials decreased by 29% due to the implementation of a more efficient ballot allocation process.
- The FY2024 Budget also includes a \$0.1 million decrease in *Joint Operation Fee* revenue due to the absence of a Greensboro municipal election in FY2024.
- The FY2024 Budget includes an increase in the number of municipal and federal elections, resulting in a cyclical increase in expenses.

## Key Performance Measures

Service	Measure	FY2022 Data	FY2023 Estimated	FY2024 Projected
Voter Registration Database	# of Registered Voters	368,000	371,000	373,000
Elections Management	Provisional Ballots Cast / % Counted	450 / 55%	650 / 45%	1,100 / 45%
	# of Elections Held	3	2	3
	Precinct Officials Used	1,702	3,400	2,700
	Total voter registration transactions	48,500	95,000	100,000

# Facilities

**Eric Hilton, Director**

[Department Website](#)

## Department Purpose

The Facilities and Property Management Department maintains County buildings in both Greensboro and High Point including the parking areas as well as the two Greensboro and High Point courthouses and Detention Centers, provides internal and external mail distribution, manages County parking areas, provides Project Management as well as Property Management Services. Primary services include:

**Administration:** Performs overall business administration function of the entire department, including but not limited to, managing contracts, maintaining inventory of supplies and materials, monitoring the call line and processing work orders, prioritizing maintenance projects, and managing the department's financial and human resources. The division manages budget, processes requisitions, and manages open purchase order accounts. It also coordinates required safety training and schedules state licensing exams. The department manages 110 buildings consisting of approximately 2.5 million square feet.

**Projects:** Manage capital and other projects for all county departments including new construction, major/minor renovations as well as system/equipment replacements and upgrades. This includes new construction and renovations that support the programs of other departments.

**Building Management:** Responsible for general and mechanical maintenance, plumbing, carpentry, locksmith, electrical, heating and air conditioning services, fire alarm and backflow inspections, kitchen hood cleanings and provides miscellaneous repairs for all facilities. This includes ensuring that all county facilities comply with all statutory requirements (local, state, & federal). Manages various service contracts including custodial, elevator, janitorial, waste management, lawn maintenance and pest control. Furthermore, the Department also maintains and/or repairs and installs road signs throughout the County. Our building maintenance staff is also on call during inclement weather conditions.

**Mail Services:** Delivers both interoffice and USPS mail between departments throughout the County and meters all outgoing USPS mail. In FY 2021, this team processed approximately 640,000 pieces of metered mail and innumerable interoffice mail.

**Parking:** Administers Guilford County's Parking by managing 1,217 parking spaces at 9 locations in Greensboro and High Point and collecting fees where applicable.

**Property Management:** Provides real estate services (site selection, surveying, assessment and appraisal) as well as planning for the County's major building and renovation projects. This area also manages all County leases and the sale of County surplus property.

# Facilities

## Budget Summary

	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted	vs. FY2023 Adopt (%)
<b>EXPENSE BY DIVISION</b>					
Facilities Administration	\$842,704	\$1,299,354	\$1,401,213	\$2,254,587	74%
Buildings	3,101,412	3,758,328	3,817,802	2,558,583	(32%)
Operations	2,882,748	3,908,462	3,828,962	4,368,255	12%
Distribution Services	283,651	107,069	111,699	267,167	150%
Parking	81,844	125,136	183,842	156,066	25%
Court	1,008,211	1,267,208	1,269,426	1,331,518	5%
Property Management	395,976	311,330	386,330	260,426	(16%)
<b>Total Facilities</b>	<b>\$8,596,546</b>	<b>\$10,776,887</b>	<b>\$10,999,274</b>	<b>\$11,196,602</b>	<b>4%</b>
<b>EXPENSE BY TYPE</b>					
Personnel Services	\$4,162,627	\$5,139,550	\$5,189,550	\$6,023,223	17%
Supplies & Materials	511,968	911,900	866,225	1,049,945	15%
Other Services & Charges	2,806,359	5,275,437	3,907,906	4,698,434	(11%)
Capital	49,591	-	70,593	-	-
Other	1,066,001	(550,000)	965,000	(575,000)	5%
<b>Total Expense</b>	<b>\$8,596,546</b>	<b>\$10,776,887</b>	<b>\$10,999,274</b>	<b>\$11,196,602</b>	<b>4%</b>
<b>REVENUE</b>					
Charges for Service	\$561,417	\$748,000	\$748,000	\$748,000	-
Other Financing Sources	25,108	-	-	-	-
Miscellaneous Revenues	340,692	492,362	492,362	492,362	-
<b>Total Revenue</b>	<b>\$927,217</b>	<b>\$1,240,362</b>	<b>\$1,240,362</b>	<b>\$1,240,362</b>	<b>-</b>
<b>County Funds</b>	<b>\$7,669,329</b>	<b>\$9,536,525</b>	<b>\$9,758,912</b>	<b>\$9,956,240</b>	<b>4%</b>
<b>Positions</b>	<b>62.00</b>	<b>67.00</b>	<b>67.00</b>	<b>67.00</b>	<b>-</b>

## FY2024 Budget Highlights

- The FY2024 Budget includes a 17% increase in Personnel expenses associated with compensation adjustments and state mandated retirement increases for full-time employees.
- The FY2024 Budget also includes funding to lease a 61,500 square foot facility for the relocation of the County's Facilities Maintenance and Elections operations.
- Supplies and Materials increased by 15% to account for the County-wide water delivery service contract, which is now centrally budgeted in Facilities.

# Facilities

## Key Performance Measures

Service	Measure	FY2022 Data	FY2023 Estimated	FY2024 Projected
Property Management	# of Leaseholders	29	27	25
	Annual Lease Revenue Generated	\$507,882.50	\$349,813.91	\$350,000.00
Building Operation & Maintenance	Total Sq. Ft. Maintained	2,520,196	2,520,196	2,503,600
	Total Work Orders Closed/Completed	14,348	14,965	15,582
	Work Orders per FTE	398.55	374.12	362.37
Mail Distribution Services	Total Outgoing USPS Pieces	582,069	547,715	671,639
	Annual Mail Room Postage Usage	357,704	375,805	462,401
	Total Mail Pieces per FTE	145,517.25	136,928.75	167,909.75

# Finance

## **Donald Warn, Chief Financial Officer**

[Department Website](#)

### **Department Purpose**

The Finance Department administers and manages County financial affairs in compliance with laws and regulations and in conformity with the Government Accounting Standards Board (GASB) and generally accepted accounting principles (GAAP). The department maintains a high standard of performance through adopting best practices, assimilating technology advances, and training our professional staff. This enables us to absorb the continually increasing volume of operating transactions, information resources, and regulatory requirements.

The department's role in fiscal management includes the collection and safekeeping of funds generated by all County operations. We then ensure that funds are disbursed to County vendors and employees in compliance with laws, regulations, the budget ordinance, and County policy. The regulatory requirements mandate that the records of the County's financial activity are maintained to the highest standards. These records serve as the foundation for all the federal, state, and County reporting to various regulatory agencies.

The department is responsible for the preparation of the County's Annual Comprehensive Financial Report and the Annual Financial Report for the Local Government Commission, which are important means of communication and provide transparency on County finances. This reporting is critical to maintaining current and obtaining new funding for grants and entitlement programs, and our continued success is primarily due to the outstanding professionalism of our dedicated employees.

The department invests County funds in accordance with State laws and the County's investment policy to maximize returns within the parameters of preserving principal and maintaining necessary liquidity. At the direction of the County Board of Commissioners, the department also engages professional resources to bring the County's bond offerings to the market to finance large capital projects.

The department secures commodities and services necessary to support the operation of the County through planning, organizing and direction of procurement activities, in accordance with NC General Statutes and Guilford County Purchasing Policies. The department utilizes an electronic vendor self-registration (VSS Portal) and bidding solution (Strategic Sourcing), along with informal and formal bid processes to solicit bids.

The county's Purchasing function sits within the Finance Department, and has staff dedicated to carry out its procurement responsibilities. Purchasing staff members work closely with the Minority and Women-Owned Business Enterprise (MWBE) Department to support the inclusion and engagement of MWBE suppliers, participate in vendor fairs and collaborate on technical workshops.

# Finance

## Budget Summary

	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted	vs. FY2023 Adopt (%)
<b>EXPENSE BY DIVISION</b>					
Finance	\$2,758,748	\$3,234,738	\$3,569,169	\$4,779,509	48%
Purchasing	533,602	989,079	1,020,286	-	(100%)
<b>Total Finance</b>	<b>\$3,292,350</b>	<b>\$4,223,817</b>	<b>\$4,859,455</b>	<b>\$4,779,509</b>	<b>13%</b>
<b>EXPENSE BY TYPE</b>					
Personnel Services	\$2,970,565	\$3,841,747	\$4,030,987	\$4,354,852	13%
Supplies & Materials	30,677	27,700	62,800	23,899	(14%)
Other Services & Charges	291,108	354,370	470,668	400,758	13%
Capital	-	-	25,000	-	-
<b>Total Expense</b>	<b>\$3,292,350</b>	<b>\$4,223,817</b>	<b>\$4,589,455</b>	<b>\$4,779,509</b>	<b>13%</b>
<b>REVENUE</b>					
Charges for Service	\$144,919	\$125,000	\$125,000	\$125,000	-
Miscellaneous Revenues	52	-	-	-	-
<b>Total Revenue</b>	<b>\$144,971</b>	<b>\$125,000</b>	<b>\$125,000</b>	<b>\$125,000</b>	<b>-</b>
<b>County Funds</b>	<b>\$3,147,379</b>	<b>\$4,098,817</b>	<b>\$4,464,455</b>	<b>\$4,654,509</b>	<b>14%</b>
<b>Positions</b>	<b>37.00</b>	<b>40.00</b>	<b>40.00</b>	<b>40.00</b>	<b>-</b>

Note: The table above reflects the historical performance and FY2024 Adopted Budget for the Purchasing and Finance departments combined.

## FY2024 Budget Highlights

- Upon adoption of the FY2024 Budget, the County's purchasing operations will merge with the Finance Department. The table above reflects the historical performance and FY2024 Adopted Budget for the two departments combined.
- Personnel expenses increased 13% in association with compensation adjustments and state mandated retirement increases.

## Key Performance Measures

The Finance Department is currently developing more comprehensive and meaningful performance measures as part of the County's ongoing effort to capture appropriate, reliable, and relevant data to inform the public and Board of Commissioners on progress made towards goals.

# Fleet

## Raymond Lowe, Fleet Services Coordinator

### Department Purpose

The Fleet Operations Department operates the County motor pool and manages fleet operations for all county vehicles, excluding the Sheriff's Department, Emergency Services & Guilford County Transportation & Mobility Services. This includes managing and utilizing contracts with outside vendors, ensuring proper and timely preventive maintenance, and ensuring needed and appropriate repairs are performed on county vehicles. Fleet operations collaborates with departments to review vehicle needs, plan vehicle replacements and purchasing of new vehicles, and organizes the removal of vehicles from service. Fleet Operations also stores and maintains titles for all Guilford County vehicles. Fleet Operations supports numerous departments throughout the County, including Public Health, Social Services, Tax, and Planning.

### Budget Summary

	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted	vs. FY2023 Adopt (%)
<b>EXPENSE</b>					
Personnel Services	\$139,980	\$149,492	\$149,492	\$158,622	6%
Supplies & Materials	4,923	5,500	5,500	5,500	-
Other Services & Charges	402,611	657,230	686,599	584,408	(11%)
Capital*	240,532	770,000	1,441,747	1,075,000	40%
<b>Total Expense</b>	<b>\$788,046</b>	<b>\$1,582,222</b>	<b>\$2,283,338</b>	<b>\$1,823,530</b>	<b>15%</b>
<b>REVENUE</b>					
Other Financing Sources	\$1,843	\$25,000	\$25,000	\$25,000	-
Miscellaneous Revenues	20,272	27,000	27,000	27,000	-
<b>Total Revenue</b>	<b>\$22,115</b>	<b>\$52,000</b>	<b>\$52,000</b>	<b>\$52,000</b>	<b>-</b>
<b>County Funds**</b>	<b>\$765,931</b>	<b>\$1,530,222</b>	<b>\$2,231,338</b>	<b>\$1,771,530</b>	<b>15%</b>
<b>Positions</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>-</b>

Note: Debt proceeds to purchase vehicles is budgeted in Debt, which offsets the county funds with \$170,000 in new debt proceeds and \$445,000 in prior year debt proceeds.

### FY2024 Budget Highlights

- The FY2024 Budget includes a 6% increase in Personnel associated with compensation adjustments and state mandated retirement increases.
- The FY2023 Amended Budget included purchase orders for vehicles that were rolled into the fiscal year due to supply chain constraints and challenges ordering vehicles for county services.
- For more information on the department's capital expenses and County vehicle purchases, see the *Multi-Year Plans* section of this document.

# Fleet

## Key Performance Measures

The Fleet Department is currently developing more comprehensive and meaningful performance measures as part of the County's ongoing effort to capture appropriate, reliable, and relevant data to inform the public and Board of Commissioners on progress made towards goals.



# Human Resources

**Jason Jones, Assistant County Manager (Interim Director)**

[Department Website](#)

## Department Purpose

The Human Resources (HR) Department serves as a strategic business partner to departments by facilitating positive employee engagement experiences and maintaining labor market competitiveness to ensure the County can provide a high level of service to the community. This is achieved by implementing a total rewards strategy that requires a comprehensive effort from the following areas: Talent Acquisition, Employee Relations, Organizational Development and Learning, Classification and Compensation, Benefits, and Human Resources Management Systems (HRMS).

The department is also responsible for ensuring the County's compliance with state and federal employment laws, managing and monitoring a self-funded medical plan and all voluntary employee benefits, maintaining required personnel records, creating HR performance dashboards that can be reported to County Commissioners, media and other departments, and implementing supervisory and leadership development programs to improve employee engagement.

## Budget Summary

	<b>FY2022 Actual</b>	<b>FY2023 Adopted</b>	<b>FY2023 Amended</b>	<b>FY2024 Adopted</b>	<b>vs. FY2023 Adopt (%)</b>
<b>EXPENSE BY DIVISION</b>					
HR Administration	\$2,387,271	\$2,755,730	\$3,088,336	\$3,754,602	36%
Transfer to Health Insurance	6,953,495	7,084,000	7,084,000	7,084,000	-
<b>Total Human Resources</b>	<b>\$9,340,766</b>	<b>\$9,839,730</b>	<b>\$10,172,336</b>	<b>\$10,838,602</b>	<b>10%</b>
<b>EXPENSE BY TYPE</b>					
Personnel Services	\$8,944,919	\$9,477,814	\$9,598,814	\$10,433,673	10%
Supplies & Materials	3,462	16,000	20,252	13,500	(16%)
Other Services & Charges	392,385	345,916	526,270	391,429	13%
Capital	-	-	27,000	-	-
<b>Total Expense</b>	<b>\$9,340,766</b>	<b>\$9,839,730</b>	<b>\$10,172,336</b>	<b>\$10,838,602</b>	<b>10%</b>
<b>REVENUE</b>					
Miscellaneous	-	-	-	\$60,000	-
<b>Total Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$60,000</b>	<b>-</b>
<b>County Funds</b>	<b>\$9,340,766</b>	<b>\$9,839,730</b>	<b>\$10,172,336</b>	<b>\$10,778,602</b>	<b>10%</b>
<b>Positions</b>	<b>23.00</b>	<b>26.00</b>	<b>29.00</b>	<b>29.00</b>	<b>3.00</b>

# Human Resources

## **FY2024 Budget Highlights**

- The FY2024 Budget includes a 10% increase in Personnel expenses associated with compensation adjustments and state mandated retirement increases.
- Other Services & Charges expenses increased by 13% to provide funding for department-level and County-wide professional development initiatives.

## **Key Performance Measures**

The Human Resources Department is currently developing more comprehensive and meaningful performance measures as part of the County's ongoing effort to capture appropriate, reliable, and relevant data to inform the public and Board of Commissioners on progress made towards goals.

# Information Technology

**Peter Purcell, Director**

[Department Website](#)

## Department Purpose

The Information Technology (IT) Department is the facilitator for the implementation of efficient business systems through continuous improvement in the use of technology, and introduction of new solutions through collaboration with department staff.

Core Services provided by Information Technology are:

**IT Business Services** which include setting strategic goals and objectives, overseeing day to day operations, budgeting, procurement, staff development, managing vendor relationships, Project/Program Management, and prioritizing among competing requirements for financial and human resources.

**Infrastructure and Operational Services** which includes Enterprise Infrastructure Technical support; data storage/network management, data networking and Telecommunications systems; and Desktop Support.

**Application Services** which include Website and Web Applications Development, Mobile Development, Software Solutions and Implementation, Data Reporting and Enterprise Applications.

**Data and Analytic Services** which includes setting the County Data and Analytic strategy, defining and maturing County Data Operationalization capabilities, introducing and maturing needed County and citizen-facing data and analytic services which include Geographic Information Services.

**Information Security Services** which includes cybersecurity risks assessment and strategy development; implementation and improvement of protection tools such as Identity Management and Access Control and Data Protection; cyber awareness and training; continuous monitoring and detection to identify threats and attacks; incident response and recovery.

# Information Technology

## Budget Summary

	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted	vs. FY2023 Adopt (%)
<b>EXPENSE BY DIVISION</b>					
IT Business Services	\$1,504,987	\$4,231,951	\$1,719,628	\$1,847,975	(56%)
Data & Analytic Services	303,153	330,926	817,039	1,393,650	321%
Infrastructure & Operations Services	7,804,300	6,228,881	8,378,005	6,553,274	5%
Application Services	2,457,208	6,042,334	6,342,886	6,423,202	6%
Technology Plan	-	-	-	980,000	-
<b>Total Information Technology</b>	<b>\$12,069,648</b>	<b>\$16,834,092</b>	<b>\$17,257,558</b>	<b>\$17,198,101</b>	<b>2%</b>
<b>EXPENSE BY TYPE</b>					
Personnel Services	\$5,703,589	\$6,909,442	\$6,909,442	\$8,598,828	24%
Supplies & Materials	771,749	3,152,200	887,870	1,094,575	(65%)
Other Services & Charges	5,561,322	6,772,450	8,341,842	7,504,698	11%
Capital	32,988	-	1,118,404	-	-
<b>Total Expense</b>	<b>\$12,069,648</b>	<b>\$16,834,092</b>	<b>\$17,257,558</b>	<b>\$17,198,101</b>	<b>2%</b>
<b>REVENUE</b>					
Miscellaneous Revenues	\$181	\$3,216	\$3,216	\$3,216	-
<b>Total Revenue</b>	<b>\$181</b>	<b>\$3,216</b>	<b>\$3,216</b>	<b>\$3,216</b>	<b>-</b>
<b>County Funds</b>	<b>\$12,069,467</b>	<b>\$16,830,876</b>	<b>\$17,254,342</b>	<b>\$17,194,885</b>	<b>2%</b>
<b>Positions</b>	<b>54.00</b>	<b>60.00</b>	<b>60.00</b>	<b>60.00</b>	<b>-</b>

Note: Upon adoption of the FY2024 Budget, the budget allocation and expenses for projects included in the Multi-Year Technology Plan will be reported under the IT Department – Technology Plan org.

## FY2024 Budget Highlights

- Personnel expense increased by 24%, associated with compensation adjustments and state mandated retirement increases.
- The FY2024 Budget also reflects the County's continued investment in enterprise-level, critical IT infrastructure needs, including technology refreshes, network switch replacement, enterprise software and critical server upgrades. See the *Multi-Year Plans* section of this document for more information.
- Setting aside these investments in County-wide technology maintenance, the department's operating budget remains in line with FY2023 Adopted Budget levels.

# Information Technology

## Key Performance Measures

Service	Measure	FY2022 Data	FY2023 Estimated	FY2024 Projected
Application Services	# Work orders	2,618	2,575	2,800
Infrastructure and Operational Support	# Work orders	3,021	3,300	3,600
Data and Analytic Services	# Work orders	67	60	74
	Total # helpdesk calls	8,572	8,500	8,600

# Internal Audit

**Chad Muhlestein, Director**

[Department Website](#)

## Department Purpose

Internal Audit serves the residents of Guilford County by:

Providing the Audit Committee of the Board of Commissioners and Senior Management with independent, objective, data driven reviews and assessments of:

- Internal Controls
- Business Activities
- Operations, and
- Financial Systems

Championing ethics and ethical behavior by County employees through:

- Managing Guilford County's Fraud, Waste and Ethics Hotline and website as required by the 2007 Deficit Reduction Act
- Providing ethics education and awareness
- Establishing and enhancing partnerships with other County Departments through process improvement projects and business process consulting

## Budget Summary

	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted	vs. FY2023 Adopt (%)
<b>EXPENSE</b>					
Personnel Services	\$615,141	\$666,168	\$746,168	\$836,462	26%
Supplies & Materials	2,425	875	10,675	825	(6%)
Other Services & Charges	86,221	143,414	156,777	88,414	(38%)
<b>Total Expense</b>	<b>\$703,787</b>	<b>\$810,457</b>	<b>\$913,620</b>	<b>\$925,701</b>	<b>14%</b>
<b>County Funds</b>	<b>\$703,787</b>	<b>\$810,457</b>	<b>\$913,620</b>	<b>\$925,701</b>	<b>14%</b>
<b>Positions</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>6.00</b>	<b>1.00</b>

## FY2024 Budget Highlights

- The FY2024 Budget includes a 26% increase in Personnel mostly associated with compensation adjustments and state mandated retirement increases.
- Other Services and Charges decreased by 38% to account for the reallocation of Professional Services funds into one (1.0) additional FTE position to support complex Information Technology audits.

# Minority & Women Owned Business Enterprise (MWBE)

**Shaunne Thomas, Director**

[Department Website](#)

## Department Purpose

Guilford County's MWBE Department is designed to advocate for Minority and Women Owned Business Enterprise (MWBE) businesses and provide equal access to opportunities to participate in all aspects of the County's contracting and procurement programs, which include: Professional Services; Goods and Other Services; and Construction. The department is dedicated to the success of minority and women owned businesses.

The Guilford County MWBE Department shall:

- Provide minorities and women equal opportunity to participate in all aspects of Guilford County's contracting and procurement programs,
- Prohibit discrimination against a person or business in pursuit of these opportunities on the basis of race, gender, religion, disability or national origin,
- Provide greater information, service, and responsiveness to MWBEs,
- Increase communication between Guilford County Departments & MWBEs,
- Proactively seek diverse suppliers, and
- Build relationships between businesses, governmental entities, community and trades organizations

Prior to the FY2024 Budget, MWBE Department expenses were shown as a part of County Administration – County Manager's budget. As part of the Board of Commissioner's prioritization of the County's MWBE initiatives, the Department's historical and adopted operating budget is now shown independently, as reflected in the table below.

## Budget Summary

	<b>FY2022 Actual</b>	<b>FY2023 Adopted</b>	<b>FY2023 Amended</b>	<b>FY2024 Adopted</b>	<b>vs. FY2023 Adopt (%)</b>
<b>EXPENSE</b>					
Personnel Services	\$185,945	\$236,547	\$366,534	\$608,251	157%
Supplies & Materials	1,509	9,500	9,500	15,880	67%
Other Services & Charges	195,829	139,000	633,638	942,845	578%
<b>Total Expense</b>	<b>\$383,283</b>	<b>\$385,047</b>	<b>\$1,009,672</b>	<b>\$1,566,976</b>	<b>307%</b>
<b>County Funds</b>	<b>\$383,283</b>	<b>\$385,047</b>	<b>\$1,009,672</b>	<b>\$1,566,976</b>	<b>307%</b>
<b>Positions</b>	<b>2.00</b>	<b>3.00</b>	<b>8.00</b>	<b>8.00</b>	<b>5.00</b>

# Minority & Women Owned Business Enterprise (MWBE)

## FY2024 Budget Highlights

- The FY2024 Budget includes an increase of \$1.2 million in expenses to reflect several items authorized by Board of Commissioner action in FY2023, which includes funding for – 5.0 FTEs to bolster department operations, contracted Professional Services support, and an annual report public dashboard and a forecasting program to enhance the core values of transparency and accountability.
- The FY2024 Budget also includes \$450,000 to establish a Capital Access Program to provide financial support to small businesses owned by minorities and women, with the goal of increasing the availability of capital to MWBEs that may not have easy access to traditional funding sources due to their size, lack of collateral, or limited credit history. This new program will offer loans to eligible businesses, which can be used for various purposes such as working capital, equipment purchase, inventory, or marketing. The program may also provide technical assistance, business counseling, and training to help MWBEs improve their financial management and growth potential. An additional \$100,000 is budgeted for MWBE Other Services & Charges to fund County partnerships with community organizations in High Point and Greensboro to further support MWBE firms.

## Key Performance Measures

The MWBE Department is currently developing more comprehensive and meaningful performance measures as part of the County's ongoing effort to capture appropriate, reliable, and relevant data to inform the public and Board of Commissioners on progress made towards goals.



# Public Relations

**Julie Smith, Director**

[Department Website](#)

## Department Purpose

The Public Relations Department is a new department established in the FY 2021-22 budget to address the Board of Commissioner's priority to improve County communications and branding. The department is responsible for coordinating external communications including managing and coordinating Guilford County's various social media and county websites; partnering with County departments and local entities to provide timely information to residents regarding natural disasters, changes in policies and new county programs; public relations and brand management; and all marketing public relations, including the County's Public Relations Advisory Team (CAT).

## Budget Summary

	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted	vs. FY2023 Adopt (%)
<b>EXPENSE</b>					
Personnel Services	-	\$431,364	\$431,364	\$542,021	26%
Supplies & Materials	-	-	5,000	15,500	-
Other Services & Charges	\$31,075	246,162	296,162	632,478	157%
Capital	-	-	16,000	-	-
<b>Total Expense</b>	<b>\$31,075</b>	<b>\$677,526</b>	<b>\$748,526</b>	<b>\$1,189,999</b>	<b>76%</b>
<b>County Funds</b>	<b>\$31,075</b>	<b>\$677,526</b>	<b>\$748,526</b>	<b>\$1,189,999</b>	<b>76%</b>
<b>Positions</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>-</b>

## FY2024 Budget Highlights

- With more than 12,784 visitors daily, the website serves as the front door to information about the county. As part of the Board of Commissioners' priority initiative to improve County communications and branding, the FY2024 Budget includes \$0.4 million to overhaul the County's website. Budgeted funds will be used to completely rework the existing site into a version that is easier to find, easier to navigate, more engaging, and fully accessible to all users.

## Key Performance Measures

The Public Relations Department is currently developing more comprehensive and meaningful performance measures as part of the County's ongoing effort to capture appropriate, reliable, and relevant data to inform the public and Board of Commissioners on progress made towards goals.

# Register of Deeds

**Jeff Thigpen, Register of Deeds**

[Department Website](#)

## Department Purpose

The Register of Deeds preserves, maintains and provides public access to real estate and vital records in an effective manner in accordance with North Carolina General Statutes. Real estate records processed, and services regulated by NC General Statutes include Deeds, Deeds of Trust including Excise Taxes, Right of Way Plans, Cancellations of Deeds of Trust and Mortgages, Plats, and Acknowledgements. The office administers oaths of office for Notary Publics and processes a variety of notarial acts. Vital records processed and documents issued in accordance with NC General Statutes include Marriage Licenses, Certified copies of Birth, Death, and Marriage Certificates, Delayed Birth Certificates, Removal of Grave Certificates, Legitimations, Amendments, and Military Discharges.

The Register of Deeds continues to operate "Thank a Vet" program, Lance Corporal Christopher Phoenix Jacob Leavy Flag Retirement Initiative, and Guilford County Passport Services, which now serves as the only "walk-in" facility for passports in the County.

## Budget Summary

	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted	vs. FY2023 Adopt (%)
<b>EXPENSE BY DIVISION</b>					
Greensboro	\$2,287,105	\$2,484,523	\$2,485,976	\$2,691,350	8%
Automation Enhance & Preservation	134,353	619,340	742,785	544,910	(12%)
<b>Total Register of Deeds</b>	<b>\$2,421,458</b>	<b>\$3,103,863</b>	<b>\$3,228,761</b>	<b>\$3,236,260</b>	<b>4%</b>
<b>EXPENSE BY TYPE</b>					
Personnel Services	\$2,116,570	\$2,278,068	\$2,428,068	\$2,477,168	9%
Supplies & Materials	91,101	86,630	86,267	220,395	154%
Other Services & Charges	213,787	739,165	664,904	538,697	(27%)
Capital	-	-	199,522	-	-
<b>Total Expense</b>	<b>\$2,421,458</b>	<b>\$3,103,863</b>	<b>\$3,378,761</b>	<b>\$3,236,260</b>	<b>4%</b>
<b>REVENUE</b>					
Taxes	\$6,442,761	\$4,800,000	\$4,800,000	\$4,600,000	(4%)
Licenses & Permits	77,025	77,500	77,500	77,500	-
Charges for Service	2,377,725	2,264,250	2,264,250	1,902,000	(16%)
Appropriated Fund Balance	-	345,689	346,169	286,509	(17%)
Miscellaneous Revenues	764,999	679,101	679,101	719,101	6%
<b>Total Revenue</b>	<b>\$9,662,510</b>	<b>\$8,166,540</b>	<b>\$8,167,020</b>	<b>\$7,585,110</b>	<b>(7%)</b>
<b>County Funds</b>	<b>\$(7,241,053)</b>	<b>\$(5,062,677)</b>	<b>\$(4,788,259)</b>	<b>\$(4,348,850)</b>	<b>(14%)</b>
<b>Positions</b>	<b>27.50</b>	<b>27.50</b>	<b>27.50</b>	<b>27.50</b>	<b>-</b>

# Register of Deeds

## FY2024 Budget Highlights

- The FY2024 Budget anticipates a 4% decrease in Excise Tax revenue due to a projected decrease in the residential housing market, equivalent to \$200k in General Fund - ROD revenue.
- FY2024 revenue generated from the County's Passport Services program increased by 44% due to the increasing demand for this service, which slightly offset the projected 20% decrease in fee revenues generated from other ROD services.
- Personnel expenses increased by 9%, associated with compensation adjustments and state mandated retirement increases.
- Supplies and Materials increased by 154%, mostly due to the replacement of scanners needed for department operations budgeted within the Automation Enhancement and Preservation Fund with no net impact on the General Fund.
- Other Services and Charges decreased by 27% associated with a reduction in planned professional services for one-time projects in FY2023.

## Key Performance Measures

Service	Measure	FY2022 Data	FY2023 Estimated	FY2024 Projected
Land Records	# of Deeds of Trust or Mortgages filed	90,982	94,000	98,000
Vital Records	# of Records (births, marriages, deaths) processed	72,273	70,000	70,000

# Tax

**Ben Chavis, Director**

[Department Website](#)

## Department Purpose

The Tax Department lists, appraises, and assesses real and personal property for taxation and collects taxes due on these classifications of property; processes water and sewer assessments; assesses but does not collect property tax on registered motor vehicles; collects hotel room occupancy taxes; collects vehicle rental tax on gross sales receipts; collects taxes due from issuance of beer and wine licenses; collects account receivable bills for Guilford County; issues and processes mobile home moving permits; intercepts state income tax refunds when appropriate to satisfy unpaid accounts due Guilford County; processes applications for tax relief and tax exemptions that may be granted under state law; maintains records of property ownership and detailed tax maps; and collects real and/or personal property taxes for the municipalities of Gibsonville, Greensboro, High Point, Jamestown, Archdale, Sedalia, Summerfield, Oak Ridge, Burlington, Pleasant Garden, Whitsett, and Kernersville. The department also collects taxes for county fire districts and service districts.

The Tax Department executes County services mandated by North Carolina State Law, including the 2022 reappraisal of real property as required by NCGS 105-286 and delinquent tax collection enforcement. Enforcement remedies include wage and bank garnishments, levy on real and personal property, and tax lien foreclosures on real property which involves cooperation between Tax Department and the County Attorney's Office.

## Budget Summary

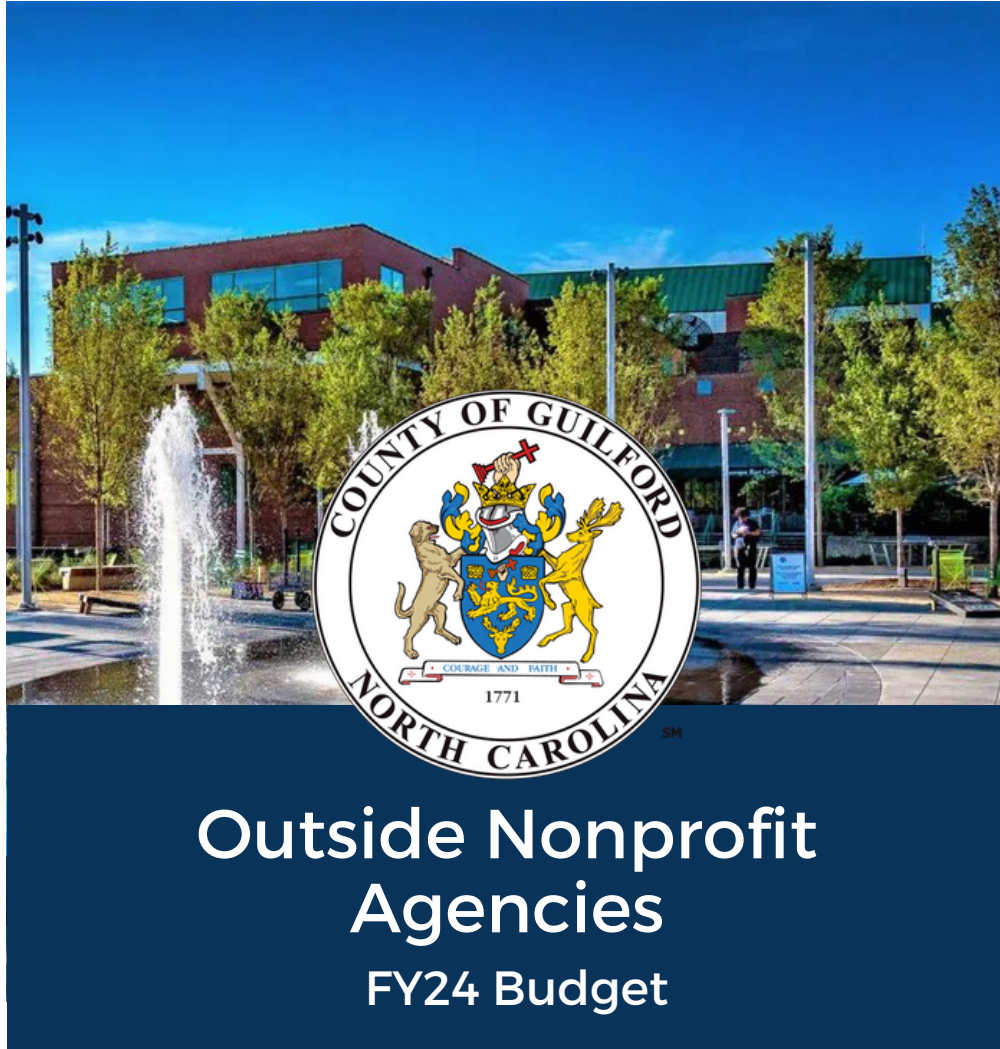
	<b>FY2022 Actual</b>	<b>FY2023 Adopted</b>	<b>FY2023 Amended</b>	<b>FY2024 Adopted</b>	<b>vs. FY2023 Adopt (%)</b>
<b>EXPENSE</b>					
Personnel Services	\$5,153,088	\$5,355,421	\$5,665,421	\$6,169,210	15%
Supplies & Materials	25,284	38,500	37,815	35,229	(8%)
Other Services & Charges	2,329,688	2,688,818	2,913,282	2,702,923	(1%)
Transfer to Revaluation Fund	276,913	358,750	358,750	-	(100%)
<b>Total Expense</b>	<b>\$7,784,973</b>	<b>\$8,441,489</b>	<b>\$8,975,268</b>	<b>\$8,907,362</b>	<b>6%</b>
<b>REVENUE</b>					
Charges for Service	\$2,138,175	\$2,301,361	\$2,301,361	\$2,346,532	2%
Miscellaneous Revenues	21,949	7,700	7,700	8,200	6%
Appropriated Fund Balance	-	-	193,129	-	-
<b>Total Revenue</b>	<b>\$2,160,124</b>	<b>\$2,309,061</b>	<b>\$2,502,190</b>	<b>\$2,354,732</b>	<b>2%</b>
<b>County Funds</b>	<b>\$5,624,849</b>	<b>\$6,132,428</b>	<b>\$6,473,078</b>	<b>\$6,552,630</b>	<b>7%</b>
<b>Positions</b>	<b>64.00</b>	<b>64.00</b>	<b>64.00</b>	<b>69.00</b>	<b>5.00</b>

## FY2024 Budget Highlights

- The FY2024 revenue budget increased by 2% mainly due to increases in collection fees revenue associated with percentages built into various interlocal agreements, as well as miscellaneous revenue increases associated with foreclosure service volume growth with Zacchaeus Legal Services.
- Personnel expenses increased by 15%, mostly associated with compensation adjustments and state mandated retirement increases. The FY2024 Budget also provides funding for 5.0 additional FTEs – one Exempt Property Auditor; two Appraiser II positions, and two Appraiser I positions.
- The FY2024 Budget consolidates all transfers from the General Fund to Other Funds in General Government operations for simplified tracking and reporting needs. Thus, the table above reflects the absence of a transfer to the Revaluation Fund, as it is now accounted for in General Government.

## Key Performance Measures

Measure	FY2022 Data	FY2023 Estimated	FY2024 Projected
Collection Rate (%)	99.46%	99.35%	99.35%
Deed transfers and land parcels mapped	21,941	19,483	16,074
Business Personal Property Listing Forms & Discoveries	20,794	21,065	21,237
Individual Personal Property Listings & Discoveries	29,475	36,825	23,029
Registered Motor Vehicle Queues: Errors	47,026 errors out of 431,765 billed	23,377 errors out of 364,326 billed (to date)	n/a



# Outside Nonprofit Agency Funding

Guilford County recognizes the value of investing in the betterment of its community and the agencies that strive towards that goal. As such, the County amended the [Community Based Organization \(CBO\) Funding Policy](#) for the FY2024 budget, which outlines a transparent and equitable process for awarding funding to non-profit organizations focused on addressing the human services needs of Guilford County residents. The response to the funding opportunity was overwhelming, with over 100 applications received totaling over \$10.0 million in requested funding.

## New in FY2024: Amended CBO Funding Policy & Application Process

Guilford County implemented several changes to the Community Based Organizations (CBO) policy for FY2024. Key policy requirements include:

- To ensure adherence to the County's funding and application requirements, staff will conduct an orientation and training session with potential applicants
- Applications over \$100,000 must include a current annual certified audit
- All applications must provide details on the type of service(s) provided, estimate the number of residents served, and provide socio-economic characteristics of the served residents
- All applications must demonstrate the agency's capacity and ability to complete or provide the proposed program(s) or service(s)

The amended CBO Funding Policy was approved at the January 5<sup>th</sup> Board of Commissioners meeting. Since then, staff:

- Announced the funding opportunity and timeline, including a press release informing interested agencies of the opportunity, the timeline, and eligibility requirements
- Clarified the distinction between a Community Based Organization (CBO) and an Economic Development Organization (EDO), as the County provides funding to both types of organizations.
- Informed applicants of the expected timeline for funding disbursement, once awards are granted
- Launched a formal application portal
- Received and reviewed over 100 applications

Following the March 31, 2023 application deadline, staff reviewed all received applications and categorized each one into one of five distinct service areas based on the type of service or program mentioned throughout the application. The five categories included:

- a) Access to Healthcare and Food Security
- b) Behavioral Health, Substance Use Disorders and Homelessness
- c) Healthy Early Childhood Environments and Education
- d) Small Business, Economy and Workforce Development
- e) Strong Communities, which includes Arts, Culture, and Green Spaces

The categorization allowed staff to ensure that each application was reviewed by the relevant departments.

# Outside Nonprofit Agency Funding

Overall, staff invested approximately 200 hours, or roughly 25 days, in this process to ensure that all applicants were reviewed fairly and equitably in the County's funding allocation process and that the objectives of the CBO Funding Policy were met.

During the June 15, 2023, Board of Commissioners meeting, the Board approved funding for the staff-recommended list of CBOs. Out of the more than 100 applicants, 55 organizations were selected and collectively awarded \$1,885,000 in funding for the 2024 fiscal year. The list of organizations and the amount allocated for each is shown in the table below.

Board Priority	CBO Organization	FY2024
Behavioral Health, Substance Use Disorders, and Homelessness	Lydia House	\$ 25,000
	Malachi House II	\$ 50,000
Strong Communities (Safe Spaces, Arts, Culture and Green Spaces)	African-American Atelier, Inc	\$ 50,000
	Carolina Theater of GSO	\$ 50,000
	Crime Stoppers	\$ 25,000
	Families Against Senseless Killings (FASK)	\$ 25,000
	Feral Cats Program in High Point	\$ 10,000
	Friends of John Coltrane	\$ 25,000
	High Point Arts Council	\$ 50,000
	High Point Discovered Inc	\$ 10,000
	NC Folk Festival	\$ 25,000
	Piedmont Triad Film Commission	\$ 25,000
	Pleasant Garden Fire Department	\$ 25,000
	Southwest Renewal Foundation of High Point, Inc	\$ 125,000
	The International Civil Rights Center & Museum	\$ 200,000
	United Arts Council of Greater GSO	\$ 75,000
Healthy Early Childhood Environments and Education	BackPack Beginnings	\$ 50,000
	Big Brothers Big Sisters	\$ 20,000
	Carl Chavis YMCA	\$ 75,000
	Court Support for Families	\$ 15,000
	Diaper Bank of NC	\$ 50,000
	Dudley Panther Athletic Club	\$ 50,000
	D-Up Inc	\$ 20,000
	Establishing Safe Cultures	\$ 20,000
	Growing the Distance	\$ 20,000
	Hayden-Harman Foundation	\$ 5,000
	High Point Andrews Athletics Club	\$ 5,000
	High Point Central Booster Club	\$ 5,000

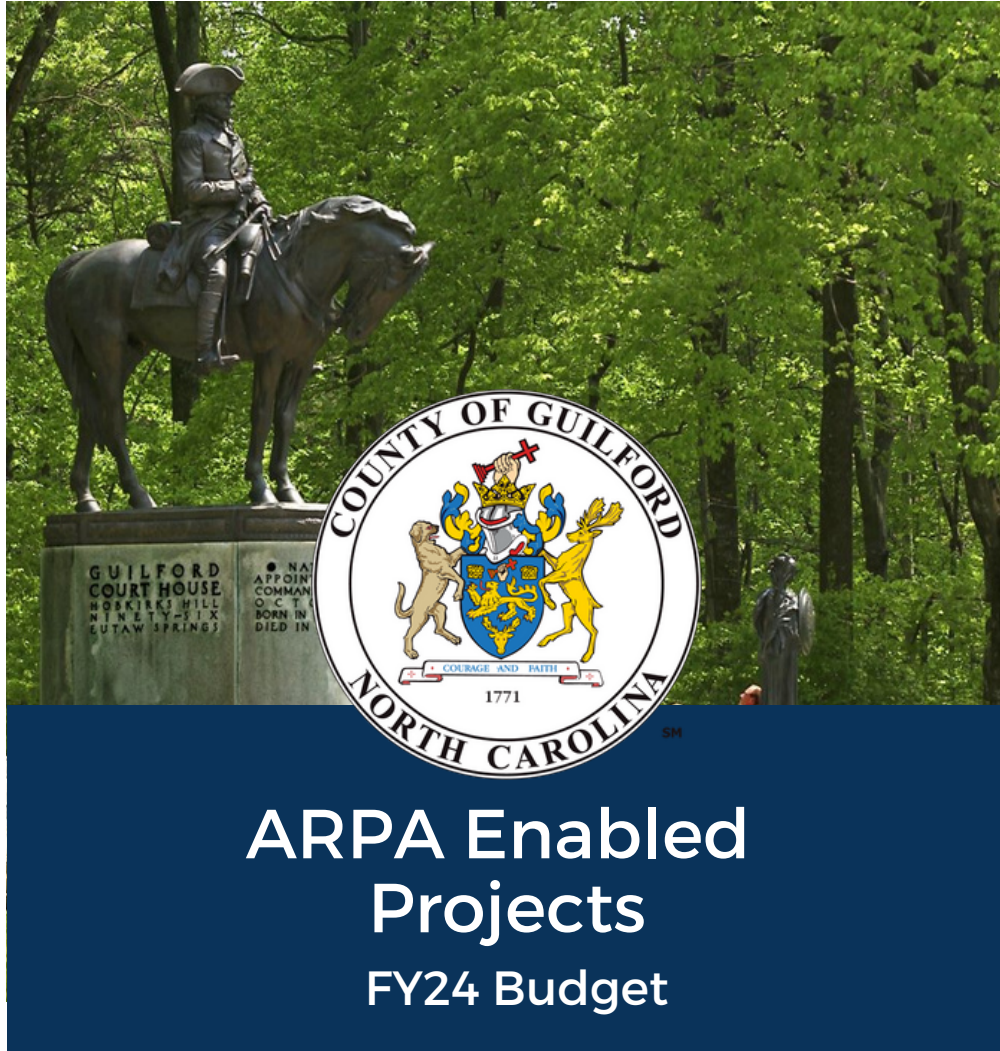


# Outside Nonprofit Agency Funding

Healthy Early Childhood Environments and Education (cont'd.)	High Point LEAP	\$ 20,000
	Jalloh's Upright Services of NC	\$ 20,000
	Kids Poetry Basketball	\$ 20,000
	Level Up Parenting	\$ 10,000
	Next Level Mentoring Program	\$ 50,000
	Puzzle Play Foundation	\$ 25,000
	RJW Ministries Inc	\$ 20,000
	Sister Circle International	\$ 75,000
	Southwest High School Booster Club	\$ 5,000
	The Sparrow's Nest dba Black Suit Initiative	\$ 20,000
	The Aaron T. Jones Jetblack Empowerment Foundation	\$ 50,000
	Turning Everything Around	\$ 20,000
	United Way of Greater High Point	\$ 10,000
	Welfare Reform Liaison Project	\$ 25,000
	YWCA of High Point	\$ 20,000
	YMCA of Greensboro (Hayes-Taylor)	\$ 50,000
	Youth Behavior Helper	\$ 20,000
Access to Healthcare, Wellbeing, and Food Security	A Simple Gesture	\$ 15,000
	Arc of High Point	\$ 20,000
	Combat Female Vet Fam United	\$ 50,000
	Commander Peace Academy	\$ 20,000
	Concept Innovators	\$ 5,000
	Growing High Point	\$ 20,000
	Senior Resources	\$ 50,000
	The MIND Group	\$ 25,000
	Triad Food Pantry	\$ 50,000
	Triad Health Project	\$ 40,000
Total		\$ 1,885,000

This document reflects the FY2024 Adopted Budget. Since the adoption of the budget, the Board of Commissioners amended the FY2024 budget on July 13, 2023, to increase Outside Nonprofit Agency funding by \$390,000. The \$390,000 is part of the FY2024 amended budget and is not reflected in the totals throughout this document, which reflects the adopted budget. However, the \$390,000 includes:

- \$140,000 to One Step Further to support the priority *Behavioral Health, Substance Use Disorders, and Homelessness*
- \$250,000 to Cure Violence to support the priority *Behavioral Health, Substance Use Disorders, and Homelessness*. Cure Violence is part of the Gate City Coalition Program and is managed by One Step Further



# ARPA Enabled Projects

## Abby Gostling, Program & Fiscal Recovery Manager

[Department Website](#)

### Department Purpose

The ARPA Enabled Projects department is a new General Fund department [established on December 15, 2022](#). ARPA Enabled Projects are defined as program or activities funded by County general funds made available through use of ARPA Revenue Replacement funds for regular county operating expenses.

Guilford County received a total State and Local Fiscal Recovery ARPA award of \$104.3 million. From the total award, the amount of funding eligible for use in the Revenue Replacement expenditure category is determined by an annual revenue loss formula which calculates the amount of revenue governments have lost due to the impacts of COVID-19. At the time of establishing the department, Guilford County's FY2020, FY2021, and FY2022 combined revenue loss was estimated at \$70,483,915.

According to the Final Rule issued by the U.S. Treasury, Revenue Replacement funds may be spent on the provision of government services, which can include general fund expenditures, operating expenditures, and administrative costs, among a broad range of spending authorities. Choosing to use Revenue Replacement funding for County operating expenditures then frees up County funds to support projects originally intended for ARPA funding. These projects have been termed "ARPA Enabled Projects."

The Pandemic Recovery Team analyzed each project, budget, and timeline within the County's \$104.3 million federal American Rescue Plan Act award to best determine the proper eligibility category under guidance from U.S. Treasury. As ARPA Enabled Projects are funded via County funds, they will not be subjected to the obligation and expenditure deadlines of ARPA funding. Therefore, projects requiring long-term system changes were selected to be funded as ARPA Enabled Projects to ensure the County is thoughtful and inclusive in their approach to addressing systemic changes and programs will have the necessary runway to move towards desired outcomes. ARPA Enabled Projects will have the same monitoring and project reporting requirements as ARPA projects.

This department currently houses funding for three initiatives:

- 1) Homelessness Taskforce - \$8 million
- 2) Integrated Data System Project - \$10 million
- 3) Transportation Taskforce - \$1 million

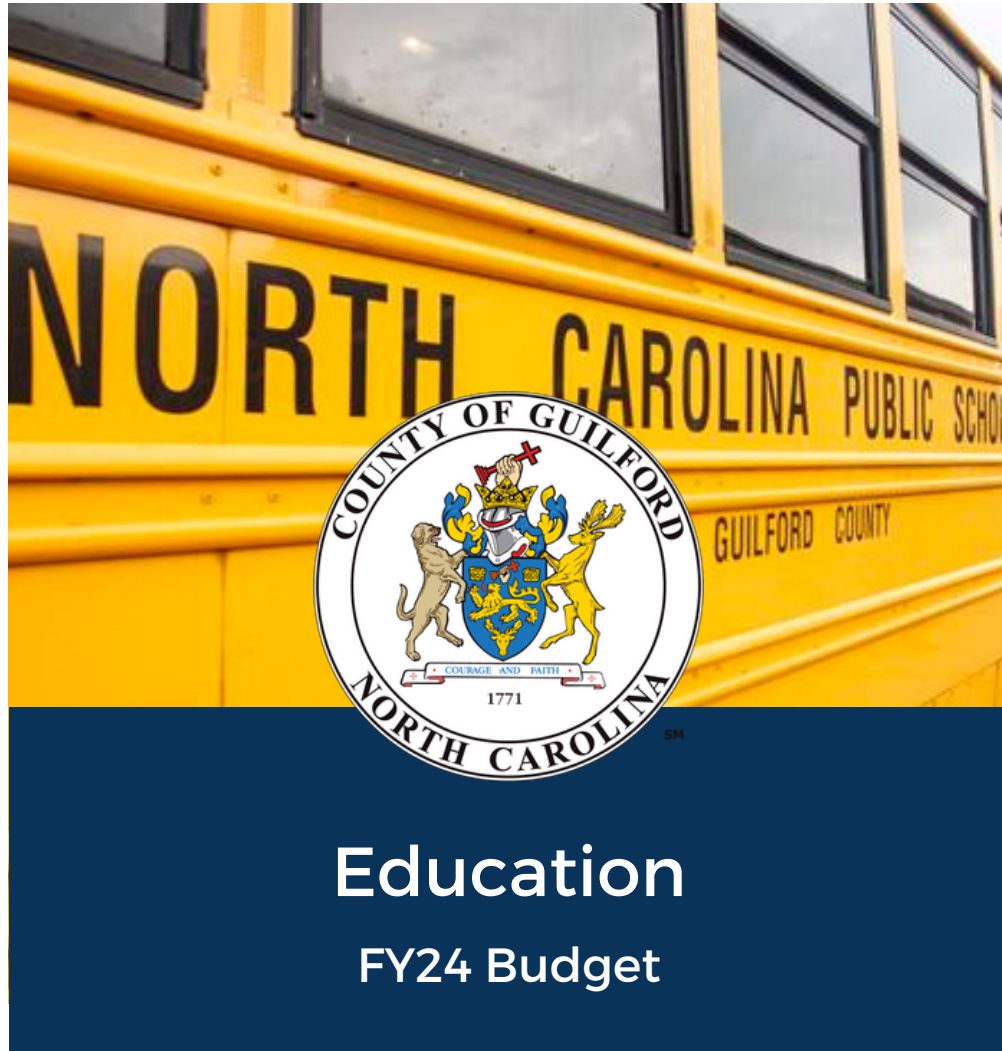
# ARPA Enabled Projects

## Budget Summary

	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted	vs. FY2023 Adopt (%)
<b>EXPENSE BY PROJECT</b>					
Homelessness Taskforce	-	-	\$8,000,000	\$7,997,000	-
Integrated Data System	-	-	10,000,000	10,000,000	-
Transportation Taskforce	-	-	1,000,000	1,000,000	-
<b>Total Expense</b>	-	-	<b>\$19,000,000</b>	<b>\$18,997,000</b>	-
<b>REVENUE</b>					
Appropriated Fund Balance (ARPA Enabled)	-	-	-	\$18,997,000	-
<b>Total Revenue</b>	-	-	-	<b>\$18,997,000</b>	-
<b>Positions</b>	-	-	<b>2.00</b>	<b>5.00</b>	<b>3.00</b>

## FY2024 Budget Highlights

- Adds one (1) FTE and transfers two (2) Data Integration Coordinator positions from the Community Development Fund, using existing available funds, to assist the project in early phases
- Supports HMIS, Coordinated Entry, Case Management, and other program costs for Continuum of Care (CoC) organizations



**Guilford County Schools**  
**Guilford Technical Community College**

# Education

Although public education is primarily a responsibility of the state, all counties are required to fund a portion of the operating and capital expenses for local public school and community college systems. Most counties, including Guilford County, provide funding above and beyond the legal mandates. This additional funding is used to pay for local enhancements, such as extra teaching positions to reduce class sizes, teacher and staff salary supplements, and other programs and services in response to unique local needs.

For public school systems, the General Statutes require that the following categories be provided for mainly from local funds: buildings, furniture, and apparatus; garage and maintenance equipment for school buses; liability insurance; maintenance of plant; site acquisition; furnishing of superintendent's office; school building supplies; and water supply and sewerage facilities. Part of the local funds allocation is also shared with charter schools based on the average per pupil budget.

For community college systems, counties are required to fund maintenance and repairs to buildings and equipment, rent, utilities, costs of custodians, insurance, legal fees, vehicles and vehicle maintenance, grounds maintenance, land acquisition, and facility construction.

Guilford County appropriates a substantial amount of funding for other items beyond the legal mandates. For instance, the County provides funds for educator salary supplements to encourage teachers to work in Guilford County and locally-funded teaching positions to respond to local needs not provided for in the funding received from the state.

## Budget Summary

GENERAL FUND & DEBT SERVICE FUND	FY2023 Adopted	FY2024 Adopted	vs. FY2023 Adopt (\$)	vs. FY2023 Adopt (%)
<b>Guilford County Schools (GCS) including</b>				
Operating Expense Allocations for Charter Schools				
Operating Expenses	\$244,810,398	\$260,226,073	\$15,415,675	6%
Capital Maintenance	10,000,000	6,500,000	(3,500,000)	(35%)
Debt Repayment	73,884,234	77,596,398	3,712,614	5%
Future School Capital	50,000,000	51,100,000	1,100,000	2%
<b>Total Expense</b>	<b>\$378,694,632</b>	<b>\$395,422,471</b>	<b>\$16,728,289</b>	<b>4%</b>
<b>Guilford Technical Community College (GTCC)</b>				
Operating Expenses	\$18,107,500	\$18,607,500	\$500,000	3%
Capital Maintenance	1,550,000	1,550,000	-	-
Debt Repayment	10,203,991	10,266,968	62,977	1%
<b>Total Expense</b>	<b>\$29,861,491</b>	<b>\$30,424,468</b>	<b>\$562,977</b>	<b>2%</b>
<b>REVENUE</b>				
Federal & State Funds - <i>Lottery Funds</i>	\$6,750,000	\$6,750,000	-	-
Investment Earnings (Capital)		4,000,000	4,000,000	-
American Rec/Reinvest Act (GCS & GTCC)	2,042,525	1,964,707	(77,818)	(4%)
Fund Balance (Bond Premium)	4,258,758	3,218,658	(1,040,100)	(24%)
<b>Total Revenues</b>	<b>\$13,051,283</b>	<b>\$15,933,365</b>	<b>(\$1,117,918)</b>	<b>(9%)</b>
<b>Total Investment</b>	<b>\$408,556,123</b>	<b>\$425,846,939</b>	<b>\$17,290,816</b>	<b>4%</b>
<b>County Funds</b>	<b>\$395,504,840</b>	<b>\$409,913,574</b>	<b>\$14,408,734</b>	<b>4%</b>

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



# Guilford County Schools

## Purpose

Although public education is primarily a responsibility of the state, all counties are required to fund a portion of the operating and capital expenses for local public-school systems. Most counties, including Guilford County, provide funding above and beyond the legal mandates.

This additional funding is used to pay for local enhancements, such as extra teaching positions to reduce class sizes, teacher and staff salary supplements, and other programs and services in response to unique local needs. Please see the Guilford County Schools [website](#) for more details about the school system and its services.

The Superintendent must present a recommended budget to the Board of Education by May 1<sup>st</sup> of each year. The Board of Education must present its formal request budget to the county by May 15<sup>th</sup> of each year. More detail about this request is available on the Guilford County Schools' [website](#).

## Budget Summary

	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted	vs. FY23 Adopt (%)
<b>EXPENSE</b>					
Operating Expenses	\$225,610,398	\$244,810,398	\$244,810,398	\$260,226,073	6%
Capital Maintenance**	4,000,000	10,000,000	10,000,000	6,500,000	(35%)
Debt Repayment	68,526,583	73,884,234	73,884,234	77,596,398	5%
Future School Capital	-	50,000,000	50,000,000	51,100,000	2%
<b>Total Expense</b>	<b>\$298,136,981</b>	<b>\$378,694,632</b>	<b>\$378,694,632</b>	<b>\$395,422,471</b>	<b>4%</b>
<b>REVENUE</b>					
<i>Federal &amp; State Funds</i>					
Lottery Fund Proceeds	\$4,750,000	\$6,750,000	\$6,750,000	\$6,750,000	-
American Rec/Reinvest Act	1,867,095	1,754,430	1,754,430	1,707,739	(3%)
<i>Investment Earnings (Capital)</i>	-	-	-	4,000,000	-
<i>Appropriated Fund Balance</i>					
Bond Premium***	-	4,258,758	4,258,758	3,218,658	(24%)
<b>Total Revenue</b>	<b>\$6,617,095</b>	<b>\$12,763,188</b>	<b>\$12,763,188</b>	<b>\$15,676,397</b>	<b>23%</b>
<b>County Funds</b>	<b>\$291,519,886</b>	<b>\$367,031,444</b>	<b>\$365,931,444</b>	<b>\$379,746,074</b>	<b>4%</b>

\*Note: County funds includes \$29 million in Article 40 and 42 sales and use tax restricted for school capital needs.

\*\*Note: Capital Maintenance funds include \$4 million in investment, \$2 million in lottery funds and \$0.5 million in transfer from the General Fund.

\*\*\*Note: FY23 included the full appropriation of bond premiums for the first year of interest payment, resulting in a planned addition to fund balance totaling \$2,657,178. See Debt section for more details.

## FY2024 Budget Highlights

- The FY2024 Budget increases operating funding to Guilford County Schools to \$260,226,073. This appropriation brought the County's funding to \$3,405 per pupil.
- The Budget also includes \$6.5 million for GCS capital maintenance needs. The total FY2024 Budget allocation to GCS represents \$4 million in investment earnings, \$2 million in lottery proceeds and \$0.5 million in County funds.

# Guilford County Schools

- The FY2024 Budget also includes \$77.6 million in funding to support debt service related to the Guilford County Schools. This represents growth in restricted sales tax and interest associated with an upcoming issuance of \$180 million of the \$300 million referendum approved by voters in November 2020, offset with bond premium.

	<b>FY2023 Adopted</b>	<b>FY2024 Adopted</b>	<b>vs. FY23 Adopt (\$)</b>	<b>vs. FY23 Adopt (%)</b>
Operating Funds	\$244,810,398	\$260,226,073	\$15,415,675	6%
Capital Maintenance & Repair Funds	10,000,000	6,500,000	(3,500,000)	(35%)
<b>Total County Funding</b>	<b>\$254,810,398</b>	<b>\$266,726,073</b>	<b>\$11,915,675</b>	<b>5%</b>
Student Population (GCS + Charter)*	78,622	78,325	(297)	(0.4%)
Per Pupil Operating Allocation	\$3,114	\$3,405	\$291	9%

\* GCS Budget Presentation Figures + Charter School Enrollment

The funding above represents the County's portion of the total budget for Guilford County Schools. GCS receives most of its operating funding from the State of North Carolina, with additional funding provided by federal and other local sources. The County provides the majority of school capital funding.



# Guilford Technical Community College

## Purpose

Guilford Technical Community College (GTCC) provides addressable and comprehensive instructional programs committed to excellence in teaching and successful student achievement; develops and maintains programs that are responsive to the changing educational and training needs of the people served through basic skills and lifelong learning opportunities; and develops and maintains programs that support and enhance the economic development needs of the local community. For more information about the College, please visit its [website](#).

The Community College's Board of Trustees requested a total budget of \$22,547,500 from Guilford County for FY2024, which includes \$20,352,500 in operating funds and \$2,195,000 in capital outlay funds. This request is \$2,890,000 (or 14.7%) higher than the FY2023 Budget.

The table below shows the County's allocation to the GTCC FY2024 Budget. The College receives additional funding from other sources, including the State of North Carolina.

## Budget Summary

	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted	vs. FY23 Adopt (%)
<b>EXPENSE</b>					
Operating Expenses	\$17,507,500	\$18,107,500	\$18,107,500	\$18,607,500	3%
Capital Maintenance	550,000	1,550,000	1,550,000	1,550,000	-
Debt Repayment	9,606,204	10,203,991	10,203,991	10,266,968	1%
<b>Total Expense</b>	<b>\$27,663,704</b>	<b>\$29,861,491</b>	<b>\$29,861,491</b>	<b>\$30,424,468</b>	<b>2%</b>
<b>REVENUE</b>					
Federal & State Funds					
<i>American Rec/Reinvest Act</i>	\$333,063	\$288,095	\$288,095	\$256,968	(11%)
<b>Total Revenue</b>	<b>\$333,063</b>	<b>\$288,095</b>	<b>\$288,095</b>	<b>\$256,968</b>	<b>(11%)</b>
<b>County Funds</b>	<b>\$27,330,641</b>	<b>\$29,573,396</b>	<b>\$29,573,396</b>	<b>\$30,167,500</b>	<b>2%</b>

## FY2024 Budget Highlights

- The FY2024 Budget increases the operating funding for GTCC to \$18,607,500.
- The FY2024 Budget also includes \$10.3 million in debt service for GTCC. For more information on the County's debt obligations, see the Debt Service section of the budget book.



# Debt Repayment

## FY24 Budget

# Debt Repayment

Capital funding can be classified into two broad types: cash (pay-as-you-go or “paygo”) and debt financing. Paygo sources generally include transfers from the County’s General Fund. For debt financing, the County uses a range of debt mechanisms, including general obligation bonds, limited obligation bonds, and bank loans. Debt financing represents the largest funding source for county capital (detention facilities, emergency services bases, administrative buildings, or public infrastructure), Guilford County School capital, and Guilford Technical Community College capital.

The County uses debt as a strategy to fund major capital needs and to spread the cost of the investment over the life of the asset (generally 20 years). This strategy is an important tool because generally dollars received in the future are worth less than dollars in the bank today (net present value), so financing a project can save the county over the long-term, compared to saving cash for future “paygo” funding.

Financing strategies include:

- **General Obligation Bonds:** Approved by taxpayers through ballot initiatives and are backed by the taxing power of the County.
- **Limited Obligation Bonds:** Issued based on available debt capacity and generally used for new facility construction. The security pledge is the asset being financed.
- **Two-Thirds Bonds:** A type of General Obligation Bond that does not require voter approval and is based on a calculation pertaining to the reduction of General Obligation Bonds outstanding. The security pledge is the taxing power of the County.
- **Bank Loans:** Structured debt through a bank to fund the purpose of vehicles, equipment, or other items that must be repaid within 59 months.

## Model Planning Principles

The County utilizes a debt model to plan for future capital needs. The following principals are utilized in developing capital improvement plans and structure how the county uses funding tools to fund projects.

1. Address Guilford County Public Schools and County current and future capital needs and **deferred major maintenance in** a timely manner to provide **adequate public facilities and services**.
2. Protect County’s ability to provide and enhance other services for our residents.
3. Design a **stable funding model** that fits existing revenue sources as much as possible.
4. Reduce overall cost of infrastructure or our residents by incorporating a more fiscally conservative “Pay-as-You-Go” model for construction, renovation, and maintenance.
5. Limit change in property tax rate to provide **predictability and stability** for our residents and businesses.

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

# Debt Repayment

## Fund Purpose

The Debt Service fund separates restricted revenues committed to capital debt financing and a transfer from the General Fund to isolate debt activities in a single place.

## Budget Summary

	FY2023 Adopted	FY2024 Adopted
<b>Total Debt Service Expense</b>		
Bond Principal	\$70,615,000	\$74,350,000
Bond Interest	27,635,741	29,481,111
Capital-Rel Debt Principal	2,019,500	2,694,500
Capital-Rel Debt Interest	844,570	1,019,985
Legal Services and Miscellaneous	3,221,407	407,404
<b>Total</b>	<b>\$104,336,218</b>	<b>\$107,953,000</b>
<b>Total Debt Service by Purpose</b>		
Guilford County Schools	\$73,884,234	\$77,596,398
Guilford Technical Community College	10,203,991	10,266,968
Guilford County	14,990,245	17,226,151
Other	5,257,748	2,863,483
<b>Total</b>	<b>\$104,336,218</b>	<b>\$107,953,000</b>
<b>Sources of Funds for Debt Service</b>		
<b>Guilford County Schools</b>		
Dedicated Property Tax Schools (5.56¢)	\$38,078,223	\$38,920,000
Restricted Sales Tax for Schools	27,700,000	29,000,000
State Lottery Funds for Schools	4,750,000	4,750,000
American Rec. Reinvestment Act	1,754,430	1,707,739
Fund Balance (Bond Premiums)	1,601,580	3,218,658
<b>Total</b>	<b>\$73,884,234</b>	<b>\$77,596,398</b>
Additional Bond Premiums in excess of debt payments	\$2,657,178	**
<b>Guilford Technical Community College</b>		
Dedicated Property Tax for GTCC (1.43¢)**	\$9,915,896	\$10,010,000
American Rec. Reinvestment Act	288,095	256,968
<b>Total</b>	<b>\$10,203,991</b>	<b>\$10,266,968</b>
<b>Guilford County</b>		
Dedicated Property Tax for County (1.88¢)	\$12,879,399	\$13,160,000
Transfer - General Fund Debt Leveling	676,000	1,575,000
American Rec. Reinvestment Act	468,273	417,679
Fund Balance (Bond Premiums)	966,573	2,073,472
<b>Total</b>	<b>\$14,990,245</b>	<b>\$17,226,151</b>
<b>Vehicles and Misc. Expenses</b>		
Transfer - General Fund Vehicle Purchase	\$2,016,651	\$2,863,483
Misc. - Other	583,919	-
<b>Total</b>	<b>\$2,600,570</b>	<b>\$2,863,483</b>
<b>Future School Capital</b>		
Dedicated Property Tax (7.30¢)*	<b>\$50,000,000</b>	<b>\$51,100,000</b>

\*The County is reserving annual funding, representing 7.30 cents of property tax, for future debt service obligations associated with the \$1.7 billion in identified school capital needs

\*\*Based on modeled issuances, the County may receive bond premium on the planned \$180m issuance. At the time of issuance, the county may utilize appropriate \$5.8 million for the first interest payment. This will vary based on when the debt is issued.

# Debt Repayment

## FY2024 Budget Highlights

- The FY2024 Budget continues the dedicated portion of the property tax rate to support debt service on existing bonds for Guilford County Public Schools and Guilford Technical Community College. This commitment represents 10% of the county's property tax rate.
- The Budget includes an additional **\$51.1 million (~7.30 cents, or 10%, of the property tax rate)** in recurring revenue dedicated to school capital needs to meet debt service requirements on the \$1.7 billion school capital referendum approved by voters in 2022.
- The County issued \$120 million of a \$300 million referendum approved in November 2020 for school facility needs as well as \$41 million for county facility needs. Premium from these bond issuances will be used to level interest payments over the first few years of the issuance. This is represented as Fund Balance (Bond Premiums).

## Total Annual Debt Service Payments

The chart below shows annual debt service payments for general obligation, limited obligation and two-thirds general obligation. Planned debt includes:

- \$180 million of a \$300 million referendum approved in November 2020 for school facility needs
- \$1.7 billion school over three equaled structured issuances, planned now in FY2025, FY2027, and FY2029.

Existing Debt				Existing + Planned Debt			
Fiscal Yr	Principal	Interest	Total	Fiscal Yr	Principal	Interest	Total
2023-24	74,450,000	25,896,340	100,346,340	2023-24	74,450,000	30,208,840	104,658,840
2024-25	75,010,000	22,523,408	97,533,408	2024-25	75,010,000	45,121,339	120,131,339
2025-26	57,895,000	18,895,775	76,790,775	2025-26	57,895,000	55,466,638	113,361,638
2026-27	58,115,000	16,074,818	74,189,818	2026-27	68,115,000	52,395,680	120,510,680
2027-28	44,183,258	13,311,023	57,494,281	2027-28	85,853,258	74,451,775	160,305,033
2028-29	40,770,000	11,298,915	52,068,915	2028-29	82,440,000	72,729,953	155,169,953
2029-30	32,485,000	9,510,308	41,995,308	2029-30	105,545,000	94,969,485	200,514,485
2030-31	32,185,000	8,082,975	40,267,975	2030-31	105,245,000	92,184,463	197,429,463
2031-32	39,641,742	6,969,159	46,610,901	2031-32	144,091,742	87,339,172	231,430,914
2032-33	20,085,000	4,691,995	24,776,995	2032-33	124,535,000	79,682,558	204,217,558
2033-34	20,085,000	3,838,645	23,923,645	2033-34	124,530,000	73,528,358	198,058,358
2034-35	20,080,000	3,216,126	23,296,126	2034-35	124,525,000	67,605,114	192,130,114
2035-36	20,075,000	2,617,926	22,692,926	2035-36	124,520,000	61,784,664	186,304,664
2036-37	20,075,000	2,018,844	22,093,844	2036-37	124,520,000	55,963,331	180,483,331
2037-38	10,725,000	1,401,156	12,126,156	2037-38	115,170,000	50,123,394	165,293,394
2038-39	10,725,000	1,087,344	11,812,344	2038-39	115,170,000	44,587,331	159,757,331
2039-40	8,505,000	773,531	9,278,531	2039-40	112,950,000	39,051,269	152,001,269
2040-41	8,505,000	515,688	9,020,688	2040-41	112,950,000	33,621,175	146,571,175
2041-42	8,505,000	257,844	8,762,844	2041-42	112,950,000	28,320,244	141,270,244
2042-43	-	-	-	2042-43	104,445,000	23,092,225	127,537,225
2043-44	-	-	-	2043-44	104,440,000	18,096,009	122,536,009
2044-45	-	-	-	2044-45	94,440,000	13,286,503	107,726,503
2045-46	-	-	-	2045-46	62,770,000	9,415,500	72,185,500
2046-47	-	-	-	2046-47	62,770,000	6,277,000	69,047,000
2047-48	-	-	-	2047-48	31,385,000	3,138,500	34,523,500
2048-49	-	-	-	2048-49	31,385,000	1,569,250	32,954,250
<b>Total</b>	<b>\$602,100,000</b>	<b>\$152,981,821</b>	<b>\$755,081,821</b>		<b>\$2,482,100,000</b>	<b>\$1,214,009,769</b>	<b>\$3,696,109,769</b>

# Debt Repayment

## Type and Purpose of Current Debt Issues in Repayment

General Obligation Debt					
Issue Description	Issue Date	Issue Amount*	Amount by Purpose		
2022B GO Bonds	4/6/2022	\$120,000,000	\$120,000,000	100.00%	Schools
2022A GO Bonds	4/5/2022	41,000,000	41,000,000	100.00%	County Buildings
2021 IFC		3,386,000	3,386,000	100.00%	Vehicle Purchases
Public Improvement, Series 2019A	6/6/2019	40,000,000	30,000,000	75.00%	County Buildings (Other than courthouse, jail or hospitals)
			10,000,000	25.00%	Schools
Refunding, Series 2017	11/16/2017	179,785,000	153,778,147	85.53%	Schools
			12,385,047	6.89%	Community College
			7,680,703	4.27%	Parks & Recreation
			4,318,472	2.40%	Jail (separate from courthouse)
			1,622,631	0.90%	County Buildings (Other than courthouses, jails or hospitals)
Public Improvement, Series 2017B	4/19/2017	160,070,000	130,170,000	81.32%	Schools
			29,900,000	18.68%	Community College
Public Building, Series 2017A	4/18/2017	27,195,000	22,970,000	84.46%	County Buildings (Other than courthouses, jails or hospitals)
			4,225,000	15.54%	Courthouse
Refunding, Series 2016	4/28/2016	92,930,000	71,594,717	77.04%	Schools
			14,029,474	15.10%	Community College
			3,524,915	3.79%	Jail (separate from courthouse)
			1,630,936	1.76%	County Buildings (Other than courthouses, jails or hospitals)
			1,417,091	1.52%	Parks & Recreation
			472,480	0.51%	Water
			260,387	0.28%	Sanitary Sewer
Schools QSCB, Series 2012B	3/14/2012	17,145,000	17,145,000	100.00%	Schools
Public Improvement, Series 2012A	3/14/2012	133,745,000	120,000,000	89.72%	Schools
			13,745,000	10.28%	Jail (separate from courthouse)
Refunding, Series 2010D	4/1/2010	51,215,000	51,215,000	100.00%	Schools
Public Improvement, Series 2010B - BAB	4/1/2010	82,500,000	30,000,000	36.36%	Schools
			28,750,000	34.85%	Jail (separate from courthouse)
			20,000,000	24.24%	Community College
			3,750,000	4.55%	Parks & Recreation
160A-20 Qualified School Construction Bonds (QSCBs)					
Issue Description	Issue Date	Issue Amount*	Amount by Purpose		
Limited Obligation, Series 2012 QSCB	3/28/2012	\$16,845,000	\$16,845,000	100.00%	Schools

\* Issue Amount reflects the original principal amount at the time of debt issuance and does not include subsequent debt repayment activity. As a result, actual outstanding principal on each of these issuances is lower than the amounts listed here.

# Debt Repayment

## County Debt Model

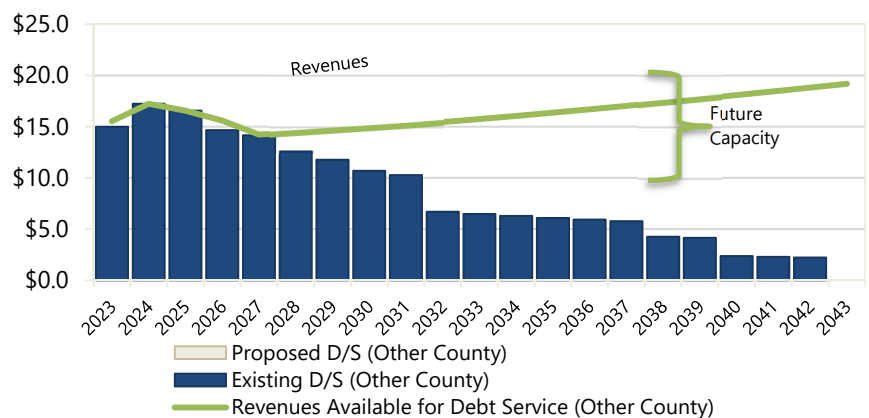
The following are the county's anticipated debt repayment budgets based on current bond issuances and schedules including \$41 million in recent two-thirds obligations bonds for County capital and facility needs. Debt for county facilities may include court houses, detention facilities, public health or social service facilities, and county parks,

- The FY2024 Budget includes an additional \$899,000 to meet planned debt requirements for county capital needs.

## Estimated Annual Debt Service Payments

Existing and Planned Issues - All Debt				Sources of Funds			
Fiscal Yr.	Principal	Interest	Total	Property Tax	General Fund Tr.	ARRA Funds	Bond Premium
2023-24	\$11,898,117	\$5,328,034	\$17,226,151	\$13,160,000	\$1,575,000	\$417,679	\$2,073,581
2024-25	11,803,524	4,762,980	16,566,504	13,432,590	1,575,000	365,743	996,522
2025-26	10,479,280	4,183,287	14,662,567	13,701,242	1,575,000	312,735	-
2026-27	10,495,940	3,663,199	14,159,139	13,975,267	-	258,546	-
2027-28	9,530,046	3,143,839	12,673,885	14,254,772	-	202,909	-
2028-29	9,082,437	2,681,341	11,763,778	14,539,868	-	145,931	-
2029-30	8,455,966	2,233,130	10,689,096	14,830,665	-	87,881	-
2030-31	8,435,500	1,826,006	10,261,506	15,127,278	-	29,294	-
2031-32	5,185,000	1,508,251	6,693,251	15,429,824	-	-	-
2032-33	5,185,000	1,292,851	6,477,851	15,738,420	-	-	-
2033-34	5,185,000	1,099,051	6,284,051	16,053,189	-	-	-
2034-35	5,180,000	905,251	6,085,251	16,374,253	-	-	-
2035-36	5,180,000	748,151	5,928,151	16,701,738	-	-	-
2036-37	5,180,000	590,031	5,770,031	17,035,772	-	-	-
2037-38	3,820,000	431,231	4,251,231	17,376,488	-	-	-
2038-39	3,820,000	316,631	4,136,631	17,724,018	-	-	-
2039-40	2,155,000	202,031	2,357,031	18,078,498	-	-	-
2040-41	2,155,000	134,688	2,289,688	18,440,068	-	-	-
2041-42	2,155,000	67,344	2,222,344	18,808,869	-	-	-
2042-43	-	-	-	19,185,047	-	-	-
<b>Total</b>	<b>\$125,380,810</b>	<b>\$35,117,328</b>	<b>\$160,498,138</b>	<b>\$319,967,864</b>	<b>\$4,725,000</b>	<b>\$1,820,717</b>	<b>\$2,394,103</b>

Sufficient revenues are planned to meet county debt service requirements, with future capacity available to fund additional debt funded projects or shift to a more conservative pay-as-you-go model. The slight decrease in revenues is fully utilizing bond premiums and the debt leveling to meet the spike in debt service in FY24 and FY251





# Debt Repayment

## County Debt Model – Vehicle Replacement

In addition to funding capital improvements using debt financing, the County began purchasing vehicles in FY22 utilizing installment purchases, or bank loans. This allows the County to replace vehicles at end of life and ensure continuity of critical services provided by Law Enforcement or Emergency Services. More information on vehicle replacements can be found in the Multi-Year Plan section of the budget.

This funding mechanism allows the county to purchase the vehicles and repay the debt over 4 fiscal years. The table below shows the multi-year phase in of this funding mechanism. In addition to repaying principal and interest, the county would incur costs to issue the debt.

Fiscal Year	Multi-Year Vehicle Plan	Est. # Vehicles Replaced	Debt - Principal	Debt - Interest	Total Debt Service	General Fund Transfer
FY2022	\$3,377,000	66	\$846,500	\$58,737	\$905,237	\$905,237
FY2023	4,450,000	81	1,919,500	97,151	2,016,651	2,171,144
FY2024	2,696,000	60*	2,669,500	275,639**	2,863,483	2,863,483
FY2025	4,450,000	75	3,667,500	368,198	4,035,698	4,035,698
FY2026	4,450,000	75	3,895,000	422,338	4,317,338	4,317,338
FY2027	4,450,000	75	3,895,000	441,560	4,336,560	4,336,560
FY2028	4,450,000	75	4,295,000	457,560	4,752,560	4,752,560
FY2029	4,450,000	75	4,295,000	457,560	4,752,560	4,752,560
FY2030	4,450,000	75	4,295,000	457,560	4,752,560	4,752,560

\*Note: FY2024 vehicles replaced is an estimate based on availability of vehicles and continued efforts to replace vehicles planned in FY2022 and FY2023.

\*\*Note: Interest and issuance costs are estimates. Any unused general fund transfers can be re-appropriated in future years to reduce the impact on the general fund.

FY2025 – FY2030 represents planned vehicle replacement amounts. The County continues to explore lease options or pay-go models to minimize the long-term cost to the county, replace the most vehicles possible, and ensure county operations can continue with high quality equipment.



# Debt Repayment

## School Debt Model

This model represents anticipated debt repayment for Guilford County Schools based on current and scheduled bond issuances including the \$300 million in recent school bond referendum and \$1.7 billion in identified capital and facility needs. Sufficient revenues are planned to meet existing school capital needs.

- This budget includes an additional **\$51.1 million (~7.30 cents, or 10%, of the property tax rate)** in recurring revenue dedicated to school capital needs to meet debt service requirements on the \$1.7 billion school capital referendum approved by voters in 2022.
- \$1.7 billion for school capital is shown in three equaled structured issuances. Based on revised cash flows, issuances are now anticipated in FY2025, FY2027, and FY2029. This represents a 6-month change in the first issuance from the spring of calendar year 2024 (FY2024) to the fall of 2024 (FY2025).
- Due to improved revenue estimates and natural growth in property tax growth in excess of modeled amounts, the amount of bond premium necessary to meet debt service requirements can be spread across additional fiscal years to level debt spikes. FY23 included the full appropriation of bond premiums for the first year of interest payment, resulting in a planned addition to fund balance totaling \$2,657,178. In total, the County received \$11.1 million in bond premium for the 2022B bond issuance. The amount of bond premium will increase in FY25 to appropriately \$18 million.

The table below shows annual debt service payments for all issued debt and planned debt, including:

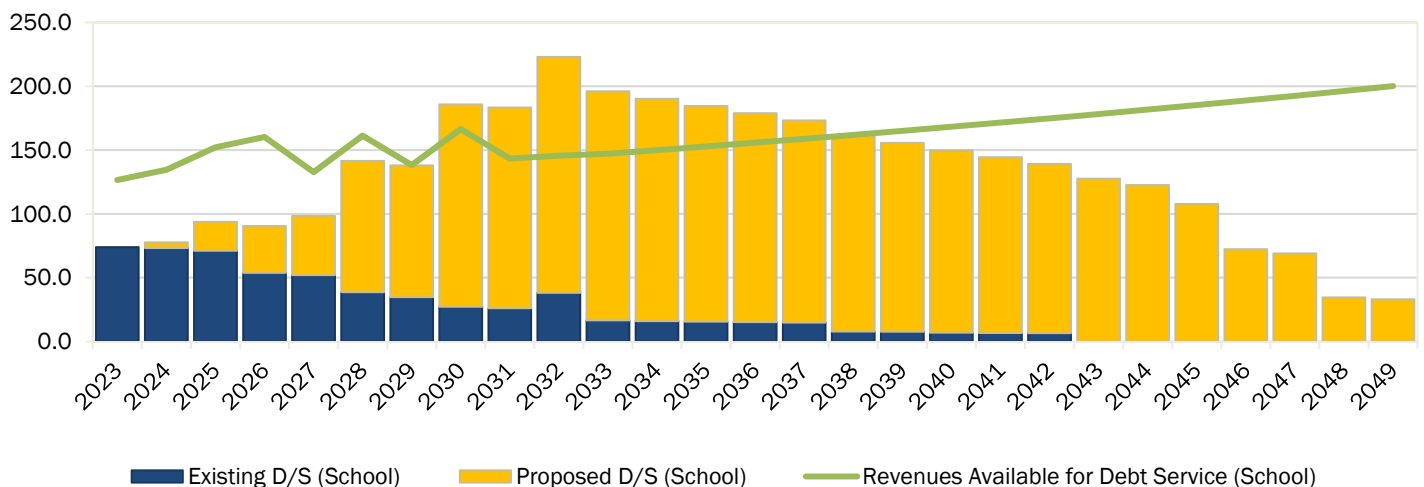
Fiscal Year	Principal	Interest	Total
<b>2023-24</b>	<b>\$55,174,773</b>	<b>\$22,421,625</b>	<b>\$77,596,398</b>
<b>2024-25</b>	55,437,830	38,256,107	93,693,937
2025-26	40,847,063	49,560,565	90,407,628
<b>2026-27</b>	51,031,961	47,334,119	98,366,079
2027-28	71,220,380	70,219,650	141,440,030
<b>2028-29</b>	68,659,533	69,212,131	137,871,663
2029-30	93,577,165	92,131,640	185,708,805
2030-31	93,317,168	89,938,182	183,255,350
2031-32	137,414,210	85,524,951	222,939,161
2032-33	117,857,468	78,143,438	196,000,906
2033-34	117,852,468	72,242,740	190,095,208
2034-35	117,852,468	66,558,072	184,410,540
2035-36	117,847,468	60,941,364	178,788,832
2036-37	117,847,468	55,324,793	173,172,261
2037-38	111,350,000	49,692,163	161,042,163
2038-39	111,350,000	44,270,700	155,620,700
2039-40	110,795,000	38,849,238	149,644,238
2040-41	110,795,000	33,486,488	144,281,488
2041-42	110,795,000	28,252,900	139,047,900
2042-43	104,445,000	23,092,225	127,537,225
2043-44	104,440,000	18,096,009	122,536,009
2044-45	94,440,000	13,286,503	107,726,503
2045-46	62,770,000	9,415,500	72,185,500
2046-47	62,770,000	6,277,000	69,047,000
2047-48	31,385,000	3,138,500	34,523,500
2048-49	31,385,000	1,569,250	32,954,250
<b>Total</b>	<b>\$2,302,657,421</b>	<b>\$1,167,235,851</b>	<b>\$3,469,893,271</b>

# Debt Repayment

## School Debt Model

Fiscal Yr	Total Debt Service	Property Tax	Restricted Sales Tax	Lottery and ARRA Funds	Estimated Bond Premium	Commit to Honor School Capital	Cumulative Surplus (Deficit)
2022-23	\$73,884,234	\$38,078,223	\$27,700,000	\$6,504,430	\$4,258,758	\$50,000,000	\$52,657,179
<b>2023-24</b>	<b>77,596,398</b>	<b>38,920,000</b>	<b>29,000,000</b>	<b>6,457,739</b>	<b>9,029,894</b>	<b>51,100,000</b>	<b>109,568,415</b>
2024-25	93,693,937	39,713,745	29,580,000	6,409,811	24,275,656	52,147,581	168,001,271
2025-26	90,407,628	40,508,020	30,171,600	6,360,893	29,944,680	53,190,532	237,769,368
2026-27	98,366,079	41,318,180	30,775,032	6,310,885	-	54,254,343	272,061,729
2027-28	141,440,030	42,144,544	31,390,533	6,259,541	26,111,640	55,339,430	291,867,386
2028-29	137,871,663	42,987,435	32,018,343	6,206,960	456,612	56,446,218	292,111,291
2029-30	185,708,805	43,847,183	32,658,710	6,153,388	26,111,640	57,575,143	272,748,550
2030-31	183,255,350	44,724,127	33,311,884	6,099,321	456,612	58,726,646	232,811,790
2031-32	222,939,161	45,618,610	33,978,122	6,072,288	-	59,901,179	155,442,827
2032-33	196,000,906	46,530,982	34,657,684	4,750,000	-	61,099,202	106,479,789
2033-34	190,095,208	47,461,602	35,350,838	4,750,000	-	62,321,186	66,268,207
2034-35	184,410,540	48,410,834	36,057,855	4,750,000	-	63,567,610	34,643,965
2035-36	178,788,832	49,379,050	36,779,012	4,750,000	-	64,838,962	11,602,158
2036-37	173,172,261	50,366,631	37,514,592	4,750,000	-	66,135,741	(2,803,138)
2037-38	161,042,163	51,373,964	38,264,884	4,750,000	-	67,458,456	(1,997,996)
2038-39	155,620,700	52,401,443	39,030,182	4,750,000	-	68,807,625	7,370,554
2039-40	149,644,238	53,449,472	39,810,785	4,750,000	-	70,183,778	25,920,352
2040-41	144,281,488	54,518,461	40,607,001	4,750,000	-	71,587,453	53,101,780
2041-42	139,047,900	55,608,831	41,419,141	4,750,000	-	73,019,202	88,851,054
2042-43	127,537,225	56,721,007	42,247,524	4,750,000	-	74,479,586	139,511,947
2043-44	122,536,009	57,855,427	43,092,474	4,750,000	-	75,969,178	198,643,018
2044-45	107,726,503	59,012,536	43,954,324	4,750,000	-	77,488,562	276,121,936
2045-46	72,185,500	60,192,787	44,833,410	4,750,000	-	79,038,333	392,750,966
2046-47	69,047,000	61,396,642	45,730,079	4,750,000	-	80,619,100	516,199,787
2047-48	34,523,500	62,624,575	46,644,680	4,750,000	-	82,231,482	677,927,024
2048-49	32,954,250	63,877,067	47,577,574	4,750,000	-	83,876,111	845,053,526

The commitment to set aside 7.3 cents of property tax will provide sufficient funding to meet future spikes in debt service payments (shown below the blue callout), with future capacity available to fund additional debt funded projects or shift to a more conservative pay-as-you-go model.



# Debt Repayment

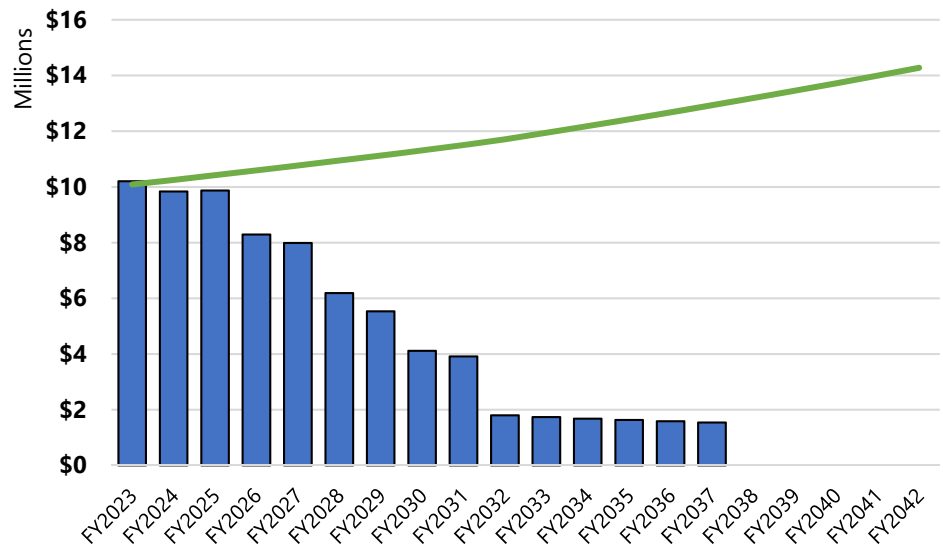
## Guilford Technical Community College Debt Model

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

### Estimated Annual Debt Service Payments

Existing and Planned Issues - All Debt				Sources of Funds	
Fiscal Year	Principal	Interest	Total	Property Tax (County Funds)	ARRA Funds
2023-24	\$7,377,111	\$2,459,182	\$9,836,292	\$10,010,000	\$256,968
2024-25	7,768,646	2,102,253	9,870,899	10,220,449	225,015
2025-26	6,568,658	1,722,786	8,291,443	10,424,858	192,403
2026-27	6,587,100	1,398,363	7,985,462	10,633,355	159,065
2027-28	5,102,833	1,088,285	6,191,118	10,846,022	124,836
2028-29	4,698,031	836,481	5,534,511	11,062,943	89,781
2029-30	3,511,869	604,715	4,116,584	11,284,202	54,067
2030-31	3,492,332	420,275	3,912,607	11,509,886	18,022
2031-32	1,492,532	305,969	1,798,501	11,740,083	-
2032-33	1,492,532	246,268	1,738,800	11,974,885	-
2033-34	1,492,532	186,567	1,679,099	12,214,383	-
2034-35	1,492,532	141,791	1,634,323	12,458,670	-
2035-36	1,492,532	95,149	1,587,681	12,707,844	-
2036-37	1,492,532	48,507	1,541,039	12,962,001	-
2037-38	-	-	-	13,221,241	-
2038-39	-	-	-	13,485,666	-
2039-40	-	-	-	13,755,379	-
2040-41	-	-	-	14,030,486	-
2041-42	-	-	-	14,311,096	-
2042-43	-	-	-	14,597,318	-
<b>Total</b>	<b>\$54,061,770</b>	<b>\$11,656,589</b>	<b>\$65,718,359</b>	<b>\$243,450.766</b>	<b>\$1,120,157</b>

Sufficient revenues are planned to meet GTCC debt service requirements, with future capacity available to fund additional debt funded projects or shift to a more conservative pay-as-you-go model.



# Debt Repayment

## Debt Policies and Statutory Limitations

### State Limitation on Local Debt

North Carolina General Statute 159-55 requires that the net debt of a county not exceed 8% of the appraised value of property subject to taxation. Net debt includes all authorized (issued and unissued) bonded debt and capital lease obligations, less certain deductions. For the fiscal year ending June 30, 2023, the County's net debt is equal 3.58% of the estimated assessed value of taxable property, below the 8% statutory limit, and its unused debt capacity (the 'Legal Debt Margin') is approximately \$1.8 billion. These are estimated figures.

### Computation of Legal Debt Margin – Fiscal Year Ending June 30, 2023

Estimated appraised property valuation <sup>1</sup>	\$	69,555,270,210
<b>Debt limit (8% of total assessed valuation)</b>	<b>\$</b>	<b>5,564,421,617</b>
Debt applicable to debt limit:		
<i>Bonded debt</i>	\$	586,255,000
<i>Bonds authorized, but unissued:</i>	\$	1,880,000,000
<i>Limited obligation bonds</i>	\$	16,845,000
<i>Obligations under capital lease and purchase money installment contracts</i>	\$	5,761,500
Gross debt	\$	2,488,861,500
Less statutory deductions:		
<i>Refunding bonds authorized, but unissued</i>	\$	-
<i>Amounts held in sinking funds<sup>2</sup></i>	\$	1,062,346
<i>Bonds issued and outstanding for water purposes</i>	\$	(146,738)
	\$	915,608
Net debt applicable to limit	\$	2,489,777,108
<b>As a percentage of total assessed valuation</b>		<b>3.58%</b>
<b>Legal debt margin (Debt Limit less Net Debt)</b>	<b>\$</b>	<b>3,074,644,509</b>

<sup>1</sup> Indicates estimated assessed property valuation per TR-1 Report

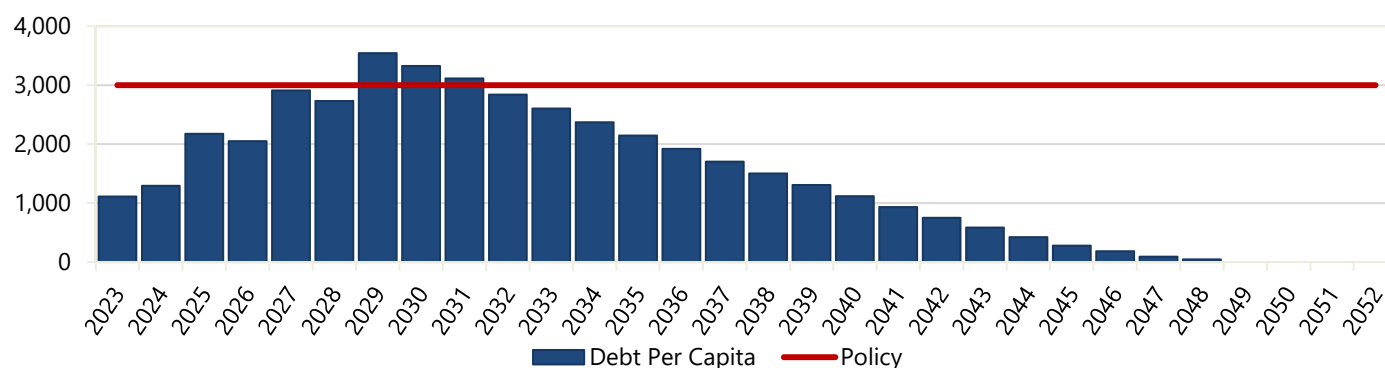
<sup>2</sup> Estimated statement on 4/30/2023

# Debt Repayment

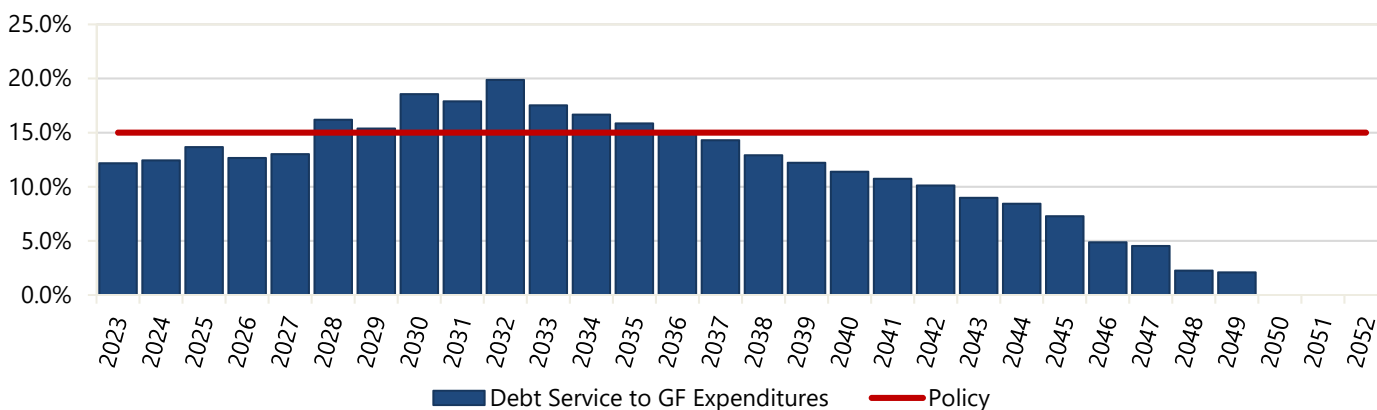
## Local Debt Guidelines

In addition to the statutory limit discussed above, the County has several guidelines it uses when evaluating debt levels. As a practical matter, these local policies limit outstanding general obligation debt to a level far below that of the legal debt limit. The County considers the following internal guidelines when evaluating how much and when to issue additional debt:

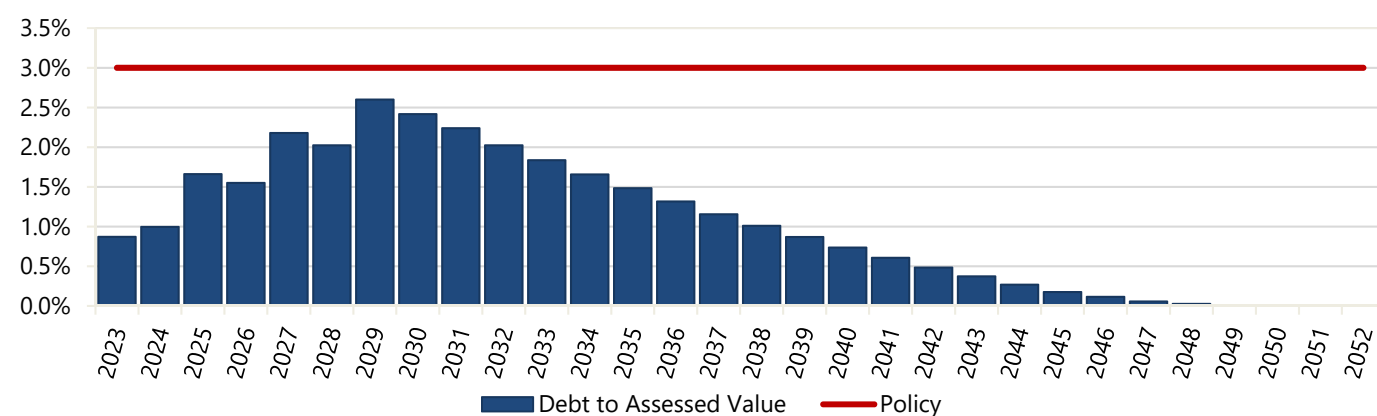
**Debt per Capita.** Local policy is \$3,000 per capita.



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



**Debt to Assessed Value.** Local policy is 3% of the county's assessed property value.





# Other Annual Funds

## FY24 Budget

# Internal Service Fund

The **Internal Service Fund** accounts for Wellness initiatives, Healthcare benefits, and Risk Management services provided to employees and departments. The Internal Service Fund operates as a self-funded pool to serve the entire organization.

The County administers health and dental benefits through a self-funded program, supplemented by employee contributions, to provide medical coverage for employees and their covered dependents. The self-insured program includes stop-loss insurance to limit the County's losses for the overall program.

The County conducts Risk Management operations through a combination of insurance programs. These include liability, property, workers' compensation, and cybersecurity, in addition to employee health benefits. The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County protects itself from potential loss using a combination of risk financing methods, which are accounted for in the Internal Service Fund.

All operating funds of the County participate in the risk management program and make payments to the program based on allocated charges. Payments are for prior and current year claims and to establish adequate reserves for catastrophic losses.

## Budget Summary

	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted	% Change
<b>EXPENSE BY DIVISION</b>					
Risk Management	\$3,654,589	\$4,605,530	\$5,643,454	\$6,130,150	33%
Health Care & Wellness	44,880,980	54,197,385	54,235,343	52,879,850	(2%)
<b>Total Internal Service Fund</b>	<b>\$48,535,569</b>	<b>\$58,802,915</b>	<b>\$59,878,797</b>	<b>\$59,010,000</b>	-
<b>REVENUE</b>					
Charges for Services	\$48,693,462	\$57,391,756	\$57,391,756	\$56,759,075	(1%)
Other Revenues	(290,214)	35,000	35,000	15,000	(57%)
Appropriated Fund Balance	-	1,376,159	2,452,041	2,235,925	63%
<b>Total Revenue</b>	<b>\$48,403,248</b>	<b>\$58,802,915</b>	<b>\$59,878,797</b>	<b>\$59,010,000</b>	-
Beginning Net Position	\$24,366,977	\$24,234,656	\$24,234,656	\$21,782,615	-
Ending Net Position	\$24,234,656	\$22,858,497	\$21,782,615	\$19,546,690	(5%)
<b>Positions</b>	<b>3.50</b>	<b>3.50</b>	<b>3.50</b>	<b>3.625</b>	<b>0.125</b>



# Healthcare & Wellness

**Jason Jones, Assistant County Manager (Interim Director)**

[Department Website](#)

## Fund Purpose

To communicate, manage and provide oversight for the self-funded health and dental plans for active and retired employees and their eligible dependents. As a self-funded insurer, the County, through a paid administrator, pays medical claims costs up to a certain amount, at which point stop loss insurance picks up the excess. Self-funded insurance is a best practice, given the County's size, which allows the County to absorb additional risk in return for lower overall costs.

## Budget Summary

	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted	% Change
<b>EXPENSE BY DIVISION</b>					
Dental	\$2,084,955	\$2,233,062	\$2,233,062	\$1,887,726	(15%)
Dental - Retirees	981,914	1,045,000	1,045,000	936,478	(10%)
Medical	31,071,220	41,127,828	41,035,162	40,412,283	(2%)
Medical - Retirees	7,730,839	6,243,696	6,373,969	6,242,480	-
Medicare	2,937,930	3,381,728	3,382,352	3,128,635	(7%)
Wellness Administration	74,122	165,798	165,798	272,248	64%
<b>Total Health Care &amp; Wellness</b>	<b>\$44,880,980</b>	<b>\$54,197,386</b>	<b>\$54,235,344</b>	<b>\$52,879,850</b>	<b>(2%)</b>
<b>EXPENSE BY EXPENSE TYPE</b>					
Personnel Services	\$71,982	\$79,722	\$79,722	\$85,718	8%
Supplies & Materials	522	84,576	84,576	84,576	-
Other Services & Charges	44,808,476	54,033,087	54,071,045	52,709,556	(3%)
<b>Total Expense</b>	<b>\$44,880,980</b>	<b>\$54,197,386</b>	<b>\$54,235,344</b>	<b>\$52,879,850</b>	<b>(2%)</b>
<b>REVENUE</b>					
Charges for Services	\$46,433,359	\$54,197,386	\$54,197,386	\$52,779,850	(3%)
Miscellaneous Revenues	-	-	37,958	-	-
Appropriated Fund Balance	-	-	-	100,000	-
<b>Total Revenue</b>	<b>\$46,433,359</b>	<b>\$54,197,386</b>	<b>\$54,235,344</b>	<b>\$52,879,850</b>	<b>(2%)</b>
<b>Positions</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>-</b>

## FY2024 Budget Highlights

- Personnel increase associated with compensation adjustments and state mandated retirement increases
- Reallocated \$1.4 million expense budget from Health & Wellness to Risk Management to account for updated projections.
- Added \$100,000 to Wellness Administration for enhanced employee wellbeing initiatives.



# Risk Management

**Yvonne Moebs, Director**

[Department Website](#)

## **Department Purpose**

The Risk Management department seeks to promote an Enterprise Risk Management approach to county risks. This involves collaboration with county management to develop a holistic, big-picture view of the most significant risks to the County. This approach will help management proactively identify the most critical risks to the County's success. Management can then evaluate whether the current manner in which the County is managing those risks is sufficient and effective.

The Risk Management department works to identify, assess and control threats to the County's assets. These assets include personnel, buildings, automobiles and equipment. These risks stem from a variety of sources including financial uncertainties, legal liabilities, technology issues, accidents and natural disasters. Risk Management must consider the full range of risks the County faces at all times, examining the relationship between risks and the impact they could have on the County's goals. By reducing the costs associated with Liability and Workers' Compensation claims and maintaining compliance to avoid unnecessary fines, the Risk Management department can be good stewards of the tax-payers' dollars.

The Risk Management department ensures compliance with the following:

- State and federal OSHA regulations
- National Institute for Occupational Safety and Health (NIOSH) regulations
- Department of Labor employment laws
- Industrial Commission regulations relating to Workers' Compensation claims
- Environmental Protection Agency rules regarding environmental exposures
- North Carolina and Virginia Department of Motor Vehicles regulations for all employee driving records.

The Risk Management department is responsible for obtaining the following insurance coverages for the County: workers' compensation insurance, property insurance, liability insurance, cyber insurance, builders risk insurance for capital projects, employment practices, above ground storage tanks, and maintains proper bond insurance.

# Risk Management

## Budget Summary

	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted	% Change
<b>EXPENSE BY DIVISION</b>					
Administration	\$300,753	\$430,670	\$364,825	\$706,185	64%
Liability Insurance	790,111	1,080,150	971,050	851,134	(21%)
Property and Other Ins	747,881	974,710	2,187,579	1,825,396	87%
Workers Compensation Ins	1815,845	2,120,000	2,120,000	2,747,435	30%
<b>Total Risk Management</b>	<b>\$3,654,589</b>	<b>\$4,605,530</b>	<b>\$5,643,454</b>	<b>\$6,130,150</b>	<b>33%</b>
<b>EXPENSE BY EXPENSE TYPE</b>					
Personnel Services	\$291,629	\$312,755	\$312,755	\$336,908	8%
Supplies & Materials	1,412	3,182	3,188	3,182	-
Other Services & Charges	3,361,548	4,289,593	5,327,511	5,790,060	35%
<b>Total Expense</b>	<b>\$3,654,589</b>	<b>\$4,605,530</b>	<b>\$5,643,454</b>	<b>\$6,130,150</b>	<b>33%</b>
<b>REVENUE</b>					
Charges for Services	\$2,260,103	\$3,194,370	\$3,194,370	\$3,967,225	24%
Miscellaneous Revenues	95,863	35,000	35,000	15,000	(57%)
Appropriated Fund Balance	-	1,376,159	2,414,083	2,135,925	56%
<b>Total Revenue</b>	<b>\$2,355,967</b>	<b>\$4,605,530</b>	<b>\$5,643,454</b>	<b>\$6,130,150</b>	<b>33%</b>
<b>Positions</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>	<b>2.625</b>	<b>0.125</b>

## FY2024 Budget Highlights

- Personnel increase associated with compensation adjustments, state mandated retirement increases, and expansion of 0.50 FTE to 0.625 FTE.
- Reallocated \$1.4 million expense budget from *Health & Wellness* to *Risk Management* to account for updated projections. Utilized actuarial report and indicated unpaid claims, resulting in \$0.9 million increase for budgeted claims expense (no net change to total Internal Service Fund).
- Added \$250,000 to *Administration* for consulting services associated with Enterprise Risk Management (ERM) (\$150,000) and safety and de-escalation training (\$100,000).

# Rural Fire Districts Fund

## Background

Guilford County has 25 fire protection & service districts that provide fire response service in areas of the county not serviced by a municipal fire department. The primary funding for each district is property tax revenue generated by a special district tax. The tax, which is in addition to the County's general property tax, is levied on the property in each district. Revenues generated are dedicated for use in the district where they are levied. The Board of Commissioners establishes the tax rate for each district annually with the adoption of the Budget Ordinance. Guilford County contracts with County fire departments to provide fire response service.

In addition to fire services taxes, fire protection services affect all homeowners through the pricing of homeowner's insurance. The NC Department of Insurance, Office of State Fire Marshal (OSFM) rates areas on the Public Protection Classification (PPC) program, which "recognizes the efforts of communities to provide fire protection services for citizens and property owners" (Source: [OSFM, NC Department of Insurance](#)). In turn, insurance providers utilize this information as an input to determining insurance premiums.

The PPC uses the Fire Suppression Rating Schedule (FSRS) to score fire departments on the fire protection service they provide. The PPC rating is determined from four main categories:

1. Fire department, including training, employees, maintenance of equipment
2. Water supply, including water and hydrant access
3. Emergency communications systems
4. Community risk reduction

Ratings range from 1 (best) to 10 (lowest). Guilford County requires all rural fire departments to maintain a rating of 7 or better, per contractual agreements with the County. In general, a \$300,000 property could save up to \$500 per year in insurance premiums under a Class 4 rating, compared to a Class 10 rating. That same property, with a hypothetical fire service tax rate of 10.00 cents per \$100 of assessed valuation, would receive a \$300 fire tax bill.

Simply put, the cost to maintain stronger fire protection services via the fire tax is often less expensive than the cost of increased insurance premiums. In addition, maintaining better PPC ratings provides significant protections to the community.

# Rural Fire Districts Fund

## **FY2024 Tax Rate Request Process**

Guilford County staff provided revenue projections and a tax rate calculator to all fire departments in March. Since that time:

- Fire departments submitted a tax rate request and proposed budget in April
- County staff reviewed the latest financial statements for each fire department and calculated relevant financial ratios
- Fire departments requesting tax rates above current tax rates (5 departments) met with the County Manager & County staff to review their needs

## **Requests**

Of the 25 combined special taxing districts, 20 requested no change to the tax rate and 5 requested a tax rate increase. A summary table of the adopted tax rates is provided on the following page.

# Rural Fire Districts Fund

## FY2024 Recommended Tax Rates by Fire Department

Department / District	FY2023 Tax Rate	FY2024 Requested	FY2024 Adopted
Alamance	15.55	15.55	<b>15.55</b>
Climax	17.63	17.63	<b>17.63</b>
Colfax	11.90	<b>13.59</b>	<b>13.59</b>
Fire District 13 (Rankin)	12.52	<b>13.85</b>	<b>12.52</b>
Fire District 28 (Frieden's)	13.90	13.90	<b>13.90</b>
Gibsonville	7.74	7.74	<b>7.74</b>
Guil-Rand	14.66	14.66	<b>14.66</b>
Horneytown	15.00	15.00	<b>15.00</b>
Julian Volunteer	12.14	12.14	<b>12.14</b>
Kimesville	8.90	8.90	<b>8.90</b>
McLeansville	14.81	14.81	<b>14.81</b>
Mt Hope	8.00	8.00	<b>8.00</b>
Northeast	13.99	<b>14.99</b>	<b>13.99</b>
Oak Ridge	9.77	<b>12.77</b>	<b>9.77</b>
Pinecroft-Sedgefield	13.72	13.72	<b>13.72</b>
Pleasant Garden	13.88	13.88	<b>13.88</b>
Southeast	13.75	13.75	<b>13.75</b>
Stokesdale	10.00	<b>12.50</b>	<b>10.00</b>
Summerfield	13.10	13.10	<b>13.10</b>
Whitsett	9.27	9.27	<b>9.27</b>
High Point: Deep River No. 18	12.41	12.41	<b>12.41</b>
Greensboro: Fire District 14	9.82	9.82	<b>9.82</b>
Greensboro: Guilford College FPD	10.00	10.00	<b>10.00</b>
Greensboro: Guilford College FPSD	5.00	5.00	<b>5.00</b>
Greensboro: PTIA FPSD	4.95	4.95	<b>4.95</b>

# Rural Fire Districts Fund

The adopted tax rates align with requested tax rates except for four districts:

1. **Fire District 13 (Rankin)** requested a tax rate increase to 13.85 cents.
2. **Northeast** requested a tax rate increase to 12.77 cents.
3. **Oak Ridge** requested a tax rate increase to 12.77 cents.
4. **Stokesdale** requested a tax rate increase to 12.50 cents.

## FY2024 Budget

The Rural Fire Districts fund is an annual fund that accounts for property tax, sales tax, and appropriated fund balance for each special taxing district. The revenue collected is remitted to contracted fire departments each month. The FY2024 Budget reflects revenue estimates based on the department's tax rates.

	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted	vs. FY2023 Adopt (%)
<b>EXPENSE</b>					
Public Safety	\$23,137,998	\$27,024,843	\$27,943,737	\$31,689,101	17%
<b>Total Expense</b>	<b>\$23,137,998</b>	<b>\$27,024,843</b>	<b>\$27,943,737</b>	<b>\$31,689,101</b>	<b>17%</b>
<b>REVENUE</b>					
Property Tax	\$18,546,075	\$21,892,689	\$21,892,689	\$23,812,103	9%
Sales Tax	4,938,042	4,699,879	4,699,879	5,439,771	16%
Other Revenue	55,265	-	-	-	-
Appropriated Fund Balance	-	432,275	1,351,169	2,437,227	464%
<b>Total Revenue</b>	<b>\$23,539,382</b>	<b>\$27,024,843</b>	<b>\$27,943,737</b>	<b>\$31,689,101</b>	<b>17%</b>

# Rural Fire Districts Fund

EXPENSE BY DISTRICT	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted
Alamance Community Fire Protection District	\$ 1,352,802	\$ 335,967	\$ 335,967	\$ 187,128
Alamance Community Fire Service District Overlay	629,278	2,158,672	2,158,672	2,661,806
Climax Fire Protection District	127,753	23,741	36,845	87,375
Climax Fire Service District Overlay	87,381	239,468	239,468	371,750
Colfax Fire Protection District	175,426	40,181	40,181	113,432
Colfax Fire Service District Overlay	758,349	952,710	952,710	1,144,888
Fire Protection District No. 1 (Hornetown)	49,295	56,516	56,516	60,749
Gibsonville Fire Protection District	15,394	15,715	15,715	19,271
Guilford College Community Fire Protection District	651,739	604,292	604,292	570,006
Guilford College Community Fire Svc. Dist. Overlay	37,246	36,573	36,573	39,579
Guil-Rand Fire Protection District	163,070	32,778	48,311	-
Guil-Rand Fire Service District Overlay	73,845	235,394	235,394	308,116
Julian Fire Protection District	114,214	24,437	32,083	5,433
Julian Fire Service District Overlay	-	87,501	87,501	112,273
Kimesville Fire Protection District	134,750	137,227	149,028	151,357
McLeansville Fire Protection District	1,055,955	214,833	214,833	175,000
McLeansville Fire Service District Overlay	487,882	1,885,355	1,885,355	2,001,328
Mount Hope Fire Protection District	887,810	181,685	244,685	100,096
Mount Hope Service District Overlay	-	886,990	886,990	1,126,805
No. 13 (Rankin) Fire Protection District	1,271,423	274,090	392,090	151,012
No. 13 (Rankin) Fire Service District Overlay	381,834	1,659,788	1,659,788	2,197,201
No. 14 (Franklin) Fire Protection District	212,654	46,836	46,836	58,997
No. 14 (Franklin) Fire Service District Overlay	58,419	223,540	223,540	288,398
No. 18 (Deep River) Fire Protection District	59,266	-	-	42,919
No. 18 (Deep River) Fire Service District Overlay	288,869	382,199	382,199	388,481
No. 28 (Frieden's) Fire Protection District	210,969	44,943	69,010	29,491
No. 28 (Frieden's) Fire Service District Overlay	81,739	294,597	294,597	378,368
Northeast Fire Protection District	1,168,338	254,911	254,911	195,763
Northeast Fire Service District Overlay	462,023	1,624,502	1,624,502	2,165,362
Oak Ridge Fire Protection District	2,020,469	425,487	565,093	130,334
Oak Ridge Fire Service District Overlay	-	1,909,663	1,909,663	2,487,268
Pinecroft-Sedgefield Fire Protection District	2,201,763	435,050	630,739	156,816
Pinecroft-Sedgefield Fire Service District Overlay	791,155	2,972,312	2,972,312	3,772,684
Pleasant Garden Fire Protection District	819,145	141,777	216,777	69,343
Pleasant Garden Fire Service District Overlay	268,021	1,162,680	1,162,680	1,429,804
PTIA Fire Service District	250,715	228,348	228,348	205,451
Southeast Fire Protection District	270,699	86,008	86,008	54,204
Southeast Fire Service District Overlay	-	267,366	267,366	345,227
Stokesdale Fire Protection District	1,024,182	1,252,243	1,330,852	1,533,196
Summerfield Fire Protection District	2,666,984	511,686	688,525	487,060
Summerfield Fire Service District Overlay	826,349	3,520,754	3,520,754	4,558,497
Whitsett Fire Protection District	775,490	221,665	221,665	170,477
Whitsett Fire Protection Service District Overlay	225,303	934,363	934,363	1,156,356
<b>Total Expense</b>	<b>\$ 23,137,998</b>	<b>\$ 27,024,843</b>	<b>\$ 27,943,737</b>	<b>\$ 31,689,101</b>

# Rural Fire Districts Fund

REVENUE BY DISTRICT	Property Tax	Sales Tax	Fund Balance	Total Revenue
Alamance Community Fire Protection District	\$ -	\$ -	\$ 187,128	\$ 187,128
Alamance Community Fire Service District Overlay	2,268,087	393,719	-	2,661,806
Climax Fire Protection District	-	-	87,375	87,375
Climax Fire Service District Overlay	253,149	118,601	-	371,750
Colfax Fire Protection District	-	-	113,432	113,432
Colfax Fire Service District Overlay	869,726	204,340	70,822	1,144,888
Fire Protection District No. 1 (Hornetown)	44,843	11,094	4,812	60,749
Gibsonville Fire Protection District	12,980	3,199	3,092	19,271
Guilford College Community Fire Protection District	431,049	138,957	-	570,006
Guilford College Community Fire Svc. Dist. Overlay	32,663	6,916	-	39,579
Guil-Rand Fire Protection District	-	-	-	-
Guil-Rand Fire Service District Overlay	248,858	59,258	-	308,116
Julian Fire Protection District	-	-	5,433	5,433
Julian Fire Service District Overlay	91,377	20,896	-	112,273
Kimesville Fire Protection District	113,793	26,000	11,564	151,357
McLeansville Fire Protection District	-	-	175,000	175,000
McLeansville Fire Service District Overlay	1,660,012	341,316	-	2,001,328
Mount Hope Fire Protection District	-	-	100,096	100,096
Mount Hope Service District Overlay	946,340	180,465	-	1,126,805
No. 13 (Rankin) Fire Protection District	-	-	151,012	151,012
No. 13 (Rankin) Fire Service District Overlay	1,747,106	450,095	-	2,197,201
No. 14 (Franklin) Fire Protection District	-	-	58,997	58,997
No. 14 (Franklin) Fire Service District Overlay	233,384	55,014	-	288,398
No. 18 (Deep River) Fire Protection District	-	-	42,919	42,919
No. 18 (Deep River) Fire Service District Overlay	333,359	49,235	5,887	388,481
No. 28 (Frieden's) Fire Protection District	-	-	29,491	29,491
No. 28 (Frieden's) Fire Service District Overlay	313,280	65,088	-	378,368
Northeast Fire Protection District	-	-	195,763	195,763
Northeast Fire Service District Overlay	1,725,927	439,435	-	2,165,362
Oak Ridge Fire Protection District	-	-	130,334	130,334
Oak Ridge Fire Service District Overlay	1,994,519	492,749	-	2,487,268
Pinecroft-Sedgefield Fire Protection District	-	-	156,816	156,816
Pinecroft-Sedgefield Fire Service District Overlay	3,088,871	683,813	-	3,772,684
Pleasant Garden Fire Protection District	-	-	69,343	69,343
Pleasant Garden Fire Service District Overlay	1,218,922	210,882	-	1,429,804
PTIA Fire Service District	179,826	25,625	-	205,451
Southeast Fire Protection District	-	-	54,204	54,204
Southeast Fire Service District Overlay	282,768	62,459	-	345,227
Stokesdale Fire Protection District	1,130,093	276,933	126,170	1,533,196
Summerfield Fire Protection District	-	-	487,060	487,060
Summerfield Fire Service District Overlay	3,627,405	931,092	-	4,558,497
Whitsett Fire Protection District	-	-	170,477	170,477
Whitsett Fire Protection Service District Overlay	963,766	192,590	-	1,156,356
<b>Total Revenue</b>	<b>\$ 23,812,103</b>	<b>\$ 5,439,771</b>	<b>\$ 2,437,227</b>	<b>\$ 31,689,101</b>



# Other Annual Funds

In addition to the General, Debt Service, Internal Service, and Rural Fire District funds, the County maintains additional annual funds. These include:

- DSS Representative Payee Fund (established in FY2022)
- Fines & Forfeitures Fund (established in FY2022)
- Opioid Settlement Fund (established in FY2022)
- Room Occupancy & Tourism Development Fund
- Tax Revaluation Fund

The subsequent pages provide budgetary information for each of these funds.

# DSS Representative Payee Fund

GASB 84 recently took effect for Annual Financial Reporting and required changes to the County's prior financial structure. The new guidelines prompted a reevaluation of the current structure and required the County to establish two Special Revenue Funds, which are consistent with GASB 33, and guidance from the North Carolina State and Local Government Finance Division, and the Local Government Commission.

Division of Social Services "representative payee" funds are revenues such as imposed Social Security Rulings and Social Security disbursements on behalf of individuals who are wards of the County. This usually pertains to individuals under the age of 18 or those assigned by courts. Funds received are held in an account for the individual and disbursed as required. The special revenue fund DSS Representative Payee Fund was formally established in FY2022.

## Budget Summary

	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted	vs. FY2023 Adopt (%)
<b>EXPENSE BY FUNCTION</b>					
Human Services	\$2,397,177	\$4,000,000	\$4,000,000	\$4,000,000	-
<b>Total DSS Rep Payee Fund</b>	<b>\$3,039,581</b>	<b>\$4,000,000</b>	<b>\$4,000,000</b>	<b>\$4,000,000</b>	-
<b>REVENUE</b>					
Federal/State Funds	\$3,039,581	\$4,000,000	\$4,000,000	\$4,000,000	-
<b>Total Revenue</b>	<b>\$3,039,581</b>	<b>\$4,000,000</b>	<b>\$4,000,000</b>	<b>\$4,000,000</b>	-

# Fines & Forfeitures Fund

Governmental Accounting Standards Board (GASB) Statement 84 recently took effect for Annual Financial Reporting and required changes to the County's prior financial structure. The new guidelines prompted a reevaluation of the current structure and required the County to establish two Special Revenue Funds, which are consistent with GASB 33, and guidance from the North Carolina State and Local Government Finance Division and the Local Government Commission.

The County reclassified "Fines and Forfeitures", which under the NC Constitution Article IX states that any fines and forfeitures collected in the County should be appropriated and used exclusively for maintaining public schools within the county. The special revenue fund Fines & Forfeitures Fund was formally established in FY2022.

## Budget Summary

	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted	vs. FY2023 Adopt (%)
<b>EXPENSE BY FUNCTION</b>					
Education	\$2,185,702	\$4,000,000	\$4,000,000	\$4,000,000	-
<b>Total Fines &amp; Forfeitures Fund</b>	<b>\$2,185,702</b>	<b>\$4,000,000</b>	<b>\$4,000,000</b>	<b>\$4,000,000</b>	-
<b>REVENUE</b>					
Penalties, Fines & Forfeitures	\$2,185,702	\$4,000,000	\$4,000,000	\$4,000,000	-
<b>Total Revenue</b>	<b>\$2,185,702</b>	<b>\$4,000,000</b>	<b>\$4,000,000</b>	<b>\$4,000,000</b>	-

# Opioid Settlement Fund

In accordance with the *Memorandum of Agreement between the State of North Carolina and Local Governments on Proceeds Relating to the Settlement of Opioid Litigation*, the County established a special revenue fund in FY2022 to account for settlement funds. The County anticipates receiving up to \$39 million over 18 years and will appropriate funds based on Board adopted strategies through the annual budget process.

In alignment with the FY2024 adopted budget ordinance, the Board of Commissioners adopted four grant project ordinances to account for opioid settlement dollars in the FY2023 and FY2024 budget. The intent was to establish individual, life-to-date project ordinances for each spending authorization. However, new guidance from the North Carolina Department of Justice on July 12, 2023, indicates that using grant project ordinances for opioid settlement funds may not be allowed under existing state law. As a result, the Board will close these project ordinances, and the County will amend the FY2024 annual budget ordinance for Opioid Settlement Funds, totaling \$225,601 for Naloxone Distribution and Opioid Community Engagement & Taskforce Coordinator expenses.

## Budget Summary

	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted	vs. FY2023 Adopt (%)
<b>EXPENSE BY FUNCTION</b>					
Human Services	-	\$300,000	\$300,000	-	(100%)
<b>Total Opioid Settlement Fund</b>	-	<b>\$300,000</b>	<b>\$300,000</b>	-	<b>(100%)</b>
<b>REVENUE</b>					
Federal/State Funds	-	\$300,000	\$300,000	-	(100%)
<b>Total Revenue</b>	-	<b>\$300,000</b>	<b>\$300,000</b>	-	<b>(100%)</b>

# Room Occupancy & Tourism Dev. Fund

The Greensboro/Guilford County Tourism Development Authority (the Authority) is a public authority under North Carolina General Statutes created to promote activities and programs which encourage travel and tourism to the area. The County is financially accountable for the Authority because it levies the occupancy tax—the major source of the Authority’s revenues. The County also has final approval over the Authority’s annual budget. The budget presented below allows the county to remit the proceeds of the occupancy tax revenue to the Authority.

## Budget Summary

	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted	vs. FY2023 Adopt (%)
<b>EXPENSE BY FUNCTION</b>					
Economic Dev. & Assistance	\$6,892,626	\$6,000,000	\$6,000,000	\$10,000,000	67%
<b>Total Room Occupancy &amp; Tourism Dev. Fund</b>	<b>\$6,892,626</b>	<b>\$6,000,000</b>	<b>\$6,000,000</b>	<b>\$10,000,000</b>	<b>67%</b>
<b>REVENUE</b>					
Occupancy Tax	\$6,892,626	\$6,000,000	\$6,000,000	\$10,000,000	67%
<b>Total Revenue</b>	<b>\$6,892,626</b>	<b>\$6,000,000</b>	<b>\$6,000,000</b>	<b>\$10,000,000</b>	<b>67%</b>

# Tax Revaluation Fund

The Tax Revaluation Fund accounts for expenses for conducting the County's property revaluation process including revenues dedicated to revaluation. The most recent revaluation was completed in FY2022. The County operates on a 5-year revaluation cycle, with the next revaluation tentatively planned for FY2027. Revenues and contributions from the General fund not spent in the current fiscal year are retained in the fund for revaluation needs.

## Budget Summary

	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted	vs. FY2023 Adopt (%)
<b>EXPENSE BY FUNCTION</b>					
General Government	\$174,517	\$362,500	\$362,500	\$362,500	-
<b>Total Tax Revaluation Fund</b>	<b>\$174,517</b>	<b>\$362,500</b>	<b>\$362,500</b>	<b>\$362,500</b>	-
<b>REVENUE</b>					
Transfers In	\$276,913	\$358,750	\$358,750	\$358,750	-
Appropriated Fund Balance	-	3,750	3,750	3,750	-
<b>Total Revenue</b>	<b>\$276,913</b>	<b>\$362,500</b>	<b>\$362,500</b>	<b>\$362,500</b>	-



# Multi-Year Plans

## FY24 Budget

# Multi-Year Plans

Guilford County maintains several multi-year planning processes to help forecast future expenses and revenues. While the annual budget focuses on needs for the next fiscal year, long-term plans focus beyond the immediate budget year. Being aware of future needs provides a broad fiscal perspective that helps decision makers make more informed short-term choices and better understand how choices may impact future needs.

The **Major Equipment Plan** focuses on significant equipment needs. These purchases typically cost over \$5,000 and may be annual or one-time purchases. Examples include cardiac monitors and defibrillators for ambulances.

The **Facility Maintenance Plan** focuses on major facility repairs and renovations, such as roof repairs or replacement of HVAC equipment. These projects typically cost \$30,000 or more. The County is in progress on a comprehensive facilities assessment conducted by a third-party. The assessment reviews major County facilities and assesses long-term maintenance needs, which may drastically alter the Facility Maintenance Plan. The FY2024 budget includes \$1.5 million for critical facility maintenance needs. This plan, along with the Capital Improvement Plan (CIP), will be revisited following the completion of the assessment.

The **Major Technology Plan** focuses on major county technology needs, such as software and hardware purchases and upgrades. These typically cost over \$5,000 total and may be annual or one-time purchases. Information Technology is in the process of reviewing technology assets, so this plan will be expanded in subsequent budget years.

The **Vehicle Replacement Plan** maps the replacement of county fleet vehicles, including passenger cars, equipment trucks, law enforcement vehicles, and ambulances. As staff work to refine the replacement criteria, vehicles will be considered for replacement based on mileage, condition, use, and maintenance costs, among other factors.

The **Capital Investment Plan (CIP)** focuses on high-cost, usually one-time, investments that are anticipated to take more than one year to complete and represent a long-term interest. A summary of highlights including new projects and changes to existing projects planned for the current fiscal year is included in the *Capital* section of this document.



## Major Equipment Plan: FY2024 - FY2028

**Department**      **Division**      **Item**      **FY2024**      **FY2025\***      **FY2026\***      **FY2027\***      **FY2028\***

Public Health utilizes major equipment to operate and provide services through Public Health clinics including the Dental Clinic, Family Planning Clinics and Maternity Clinic. This equipment may include x-ray machines, freezers to store vaccines and medical equipment, dental chairs, and other related medical equipment.

Environmental health utilizes major equipment to assess and prevent environmental and community health concerns including water quality, swimming pools, food and lodging institutions and children's environmental health. This equipment may include ground penetrating radar and GPS data receiver/collector that are used to assess environmental health concerns.

HHS Public Health	Allied Health	Centrifuge	-	-	-	\$5,000	-
HHS Public Health	Allied Health	Coulter ACT @ Hematology analyzer	-	\$20,000	-	-	-
HHS Public Health	Allied Health	Sub-Zero Freezer (Greensboro)	-	-	\$10,000	-	-
HHS Public Health	Allied Health	CO2 Incubator (Greensboro)	\$8,000	-	-	-	-
HHS Public Health	Allied Health	Coulter ACT @ Hematology analyzer	-	\$20,000	-	-	-
HHS Public Health	Allied Health	Sub-Zero Freezer (High Point)	\$10,000	-	-	-	-
HHS Public Health	Allied Health	X-Ray Machine - Operatory (Greensboro)	\$24,000	-	-	\$12,000	\$18,000
HHS Public Health	Allied Health	X-Ray Machine - Cone Beam (Replacing Panoramic)	-	-	-	-	\$90,000
HHS Public Health	Allied Health	Vacuum System	-	-	-	\$7,000	\$7,000
HHS Public Health	Allied Health	Air Compressor (Greensboro)	-	-	\$7,000	-	-
HHS Public Health	Allied Health	Autoclave (Greensboro)	-	-	-	-	\$6,000
HHS Public Health	Allied Health	Autoclave (2) (High Point)	-	\$12,000	-	-	\$12,000
HHS Public Health	Allied Health	Vacuum System (High Point)	-	\$7,000	-	-	-
HHS Public Health	Allied Health	X-Ray Machine - Operatory (High Point)	\$6,000	-	-	\$12,000	\$6,000
HHS Public Health	Allied Health	X-Ray Machine - Cone Beam (Replacing Panoramic)	-	-	-	-	\$90,000
HHS Public Health	Allied Health	Dental Chairs (total of 4)	\$30,000	-	-	-	-
HHS Public Health	Clinical Health	AccuShelf (Inventory mgmt, Leased)	\$8,400	\$8,400	\$8,400	-	-
HHS Public Health	Clinical Health	Vaccine Freezer (Accuvax, Leased)	\$23,400	\$23,400	\$23,400	-	-
HHS Public Health	Environmental Health	Ground Penetrating Radar	\$64,544	-	-	-	-
HHS Public Health	Public Health Admin	GPS Data Receiver/Collector (Env'tal Health)	\$45,475	\$53,900	\$45,475	-	-
<b>HHS Public Health Total:</b>			<b>\$219,819</b>	<b>\$144,700</b>	<b>\$94,275</b>	<b>\$36,000</b>	<b>\$229,000</b>
Emergency Services	Fire	Replacement Thermal Imager	\$12,000	-	\$12,000	-	\$12,000
Emergency Services	Medical	Cardiac Monitors, Defibrillators, Pacemakers	-	-	\$1,500,000	\$1,500,000	-
Emergency Services	Medical	Off-Road Rescue Vehicle	-	-	\$50,000	-	-
Emergency Services	Medical	Training Manikins	-	-	-	\$100,000	-
Emergency Services	Maintenance	Mobile column lifts for vehicles	\$80,000	-	-	-	-

## Major Equipment Plan: FY2024 - FY2028

Department	Division	Item	FY2024	FY2025*	FY2026*	FY2027*	FY2028*
Emergency Services	Medical	Stryker PowerPro2 Stretchers, LUCAS Cardiac Compression Devices, Stair Chair replacements	\$635,000	\$635,000	\$635,000	\$635,000	\$635,000
Emergency Services	Medical	Transport Ventilators	-	-	-	-	\$1,000,000
Emergency Services	Medical	Video Laryngoscopes	-	-	-	-	\$250,000
<b>ES Total:</b>			<b>\$727,000</b>	<b>\$635,000</b>	<b>\$2,197,000</b>	<b>\$2,235,000</b>	<b>\$1,897,000</b>

Emergency Services utilizes major equipment to operate and provide services including emergency medical services, fire services and emergency management. This equipment may include thermal imagers for fire, life saving medical devices such as cardiac monitors, stretchers, LUCAS devices, stair chairs, ventilators and laryngoscopes, mobile column lifts for the repair of emergency response vehicles and training manikins for medical training purposes.

Facilities	Skid Loader	-	\$59,000	-	-	-
Facilities	Track Loader for Snow Removal	-	\$76,000	-	-	-
Facilities	Tractors	-	\$56,000	-	-	-
<b>Facilities Total:</b>		-	<b>\$191,000</b>	-	-	-

Facilities utilizes major equipment to operate and maintain County buildings. This equipment may include skid loaders for construction, track loaders for snow removal and tractors for general use.

Juvenile Detention	Two (2) Commercial Gas Washing Machines	-	-	\$20,000	-	-
Juvenile Detention	Two (2) Commercial Gas Dryers	-	-	\$20,000	-	-
Juvenile Detention	Replace Walk-in Freezer	-	\$50,000	-	-	-
Juvenile Detention	Replace Walk-in Refrigerator	-	\$50,000	-	-	-
<b>Juvenile Detention Total:</b>		-	<b>\$100,000</b>	<b>\$40,000</b>	-	-

Juvenile Detention utilizes major equipment to operate the Juvenile Detention facility. This equipment may include gas washing machines and dryers for cleaning the facility's linens and walk-on freezer and refrigerators utilized in the kitchen area for food service and preparation.

Law Enforcement	Detention Services	Replace Gas Dryers - Jail Central	\$8,000	\$9,000	\$10,000	-	-
Law Enforcement	Detention Services	Clinic X-Ray Machines - Jail Central	\$6,000	-	-	-	-
Law Enforcement	Detention Services	Replace Kitchen Equipment - Jail Central	\$81,100	\$26,000	\$24,000	-	-
Law Enforcement	Detention Services	Replace Washer/Extractors - Jail Central	\$30,000	-	-	-	-
Law Enforcement	Special Operations Command	Special Ops Equipment and Maint	\$300,000	-	-	-	-
Law Enforcement	Administration	Toro Z Master 4000 Mower - County Farm	-	\$12,000	-	-	-
Law Enforcement	Detention Services	Dryers - HP Detention Ctr	-	\$15,000	-	\$15,000	-
Law Enforcement	Detention Services	Replace Washers/Extractors - HP Detention Ctr	-	\$30,000	-	\$30,000	-

## Major Equipment Plan: FY2024 - FY2028

Department	Division	Item	FY2024	FY2025*	FY2026*	FY2027*	FY2028*
Law Enforcement	Detention Services	Mattresses - HP Detention Ctr	-	\$10,000	-	\$10,000	-
Law Enforcement	Detention Services	Fingerprint/ID Machine - HP Detention Ctr	-	-	\$50,000	-	-
Law Enforcement	Detention Services	Kitchen Equipment Replacement - HP Detention Ctr	-	\$85,000	\$25,000	\$25,000	-
Law Enforcement	Detention Services	Replace Fingerprint/ID Machine - Jail Central	-	-	\$50,000	-	-
Law Enforcement	Personnel & Training	Replace 360 tasers - X26P's with newer model Taser 7	\$220,000	\$220,000	\$220,000	\$220,000	\$220,000
<b>Law Enforcement Total:</b>			<b>\$645,100</b>	<b>\$407,000</b>	<b>\$379,000</b>	<b>\$300,000</b>	<b>\$220,000</b>

Detention Services utilizes major equipment to operate and provide services at two detention facilities. This equipment may include gas washer and dryers for cleaning the facilities' linens, x-ray machines for the health clinic, fingerprint machines for security purposes, mattresses and kitchen equipment for food service and prep.

The Special operations command center utilizes major equipment to provide special operations services. The FY24 request includes replacement of a piece of equipment that has reached end of life.

Personnel and Training and the Administration divisions utilize major equipment to provide support to the other Law Enforcement divisions. This equipment may include replacement of tasers that have reached end of life and a replacement mower for the County farm.

Recreation - Parks	Bur-Mil Park	John Deer Backhoe	-	-	\$48,000	-	-
Recreation - Parks	Bur-Mil Park	Golf Carts	-	\$10,000	-	-	-
Recreation - Parks	Bur-Mil Park	UTV 4X4	\$16,500	-	-	-	-
Recreation - Parks	Bur-Mil Park	Lawn Mowers	\$11,500	\$11,500	\$11,500	-	-
Recreation - Parks	Bur-Mil Park	Toro Greens Mower	-	\$35,000	-	\$35,000	-
Recreation - Parks	Bur-Mil Park	Tractor	-	-	-	-	\$40,000
Recreation - Parks	Bur-Mil Park	Snow Blade Attachment	-	\$15,000	-	-	-
Recreation - Parks	Bur-Mil Park	UTV 4x4	-	-	-	\$11,500	-
Recreation - Parks	Gibson Park	Golf Carts	-	\$10,000	-	-	-
Recreation - Parks	Gibson Park	Lawn Mowers	\$11,500	\$11,500	-	-	-
Recreation - Parks	Gibson Park	UTV 4x4	-	-	-	-	-
Recreation - Parks	Guilford Macintosh Park	UTV 4x4	-	-	-	-	-
Recreation - Parks	Guilford Macintosh Park	HVAC for Park Adm Office	\$9,500	-	-	-	-
Recreation - Parks	Hagan-Stone Park	Front End Street Sweeper	-	-	\$10,000	-	-
Recreation - Parks	Hagan-Stone Park	Lawn Mowers	-	\$12,500	-	\$12,500	-
Recreation - Parks	Hagan-Stone Park	Mulcher	-	-	-	-	-
Recreation - Parks	Hagan-Stone Park	Turbine Blower (Stand-up Unit)	\$13,000	-	-	-	-
Recreation - Parks	Hagan-Stone Park	UTV 4X4	-	\$15,500	-	-	\$15,500
Recreation - Parks	Northeast Park	Golf Carts	-	\$10,500	\$10,500	-	\$11,000

## Major Equipment Plan: FY2024 - FY2028

Department	Division	Item	FY2024	FY2025*	FY2026*	FY2027*	FY2028*
Recreation - Parks	Northeast Park	Lawn Mowers	\$11,500	\$11,500	-	\$12,000	\$30,000
Recreation - Parks	Northeast Park	UTV 4x4	-	-	\$11,500	-	\$14,500
Recreation - Parks	Parks - Other	Lawn Mowers	-	\$10,000	\$10,000	-	\$10,000
Recreation - Parks	Parks - Other	Tractor	\$45,000	-	-	-	-
Recreation - Parks	Parks - Other	UTV 4x4	-	\$16,500	-	-	-
Recreation - Parks	Southwest Park	Golf Carts	-	-	-	-	-
Recreation - Parks	Southwest Park	Lawn Mowers	\$11,500	-	\$11,500	-	-
Recreation - Parks	Southwest Park	Tractor	\$45,000	-	-	-	-
Recreation - Parks	Southwest Park	UTV 4x4	-	-	\$11,500	-	-
<b>Parks Total:</b>			<b>\$175,000</b>	<b>\$169,500</b>	<b>\$124,500</b>	<b>\$71,000</b>	<b>\$121,000</b>

The Parks department utilizes major equipment to operate and maintain the County's seven regional parks. This equipment may include lawn mowers, tractors, UTVs, golf carts, mulchers and leaf blowers.

Security	Walkthrough Metal Detectors	-	\$19,500	\$19,500	\$19,500	\$19,500
Security	NVR Server	-	\$26,000	-	-	-
<b>Security Total:</b>		<b>-</b>	<b>\$45,500</b>	<b>\$19,500</b>	<b>\$19,500</b>	<b>\$19,500</b>

The Security department utilizes major equipment to ensure the safety and security of County employees, agencies and citizens utilizing County services. This equipment may include the replacement of walkthrough metal detectors for the courthouse and a NVR server to house security related data.

<b>Total</b>		<b>\$ 1,766,919</b>	<b>\$ 1,692,700</b>	<b>\$ 2,854,275</b>	<b>\$ 2,661,500</b>	<b>\$ 2,486,500</b>
<b>Less Anticipated Revenues</b>	MedMax Funding	<b>\$ (109,800)</b>				
	Federal Forfeiture Funding	<b>\$ (520,000)</b>				
<b>Total Net County Funds</b>		<b>\$ 1,137,119</b>	<b>\$ 1,692,700</b>	<b>\$ 2,854,275</b>	<b>\$ 2,661,500</b>	<b>\$ 2,486,500</b>

*\*Note that FY25-FY28 represents estimated needs and does not make a commitment towards funding amounts for those years.*

## Major Technology Plan: FY2024

Department	Item	FY2024	FY2025	Funding Source
Animal Services	Technology Refresh - Mobile Laptops	\$ 15,000	\$ 15,000	General Fund w/ 50% reimbursement
Emergency Services	Technology Refresh - Servers	\$ 80,000	\$ 80,000	General Fund
Emergency Services	Technology Refresh - ePCR Tablets	\$ 55,000	\$ 55,000	General Fund
Emergency Services	Technology Refresh - Replacement Mobile Laptops	\$ 30,000	\$ 30,000	General Fund
Emergency Services	Technology Refresh - Ambulance Transmitters	\$ 20,000	\$ 20,000	General Fund
Information Technology	Technology Refresh - Computers	\$ 350,000	\$ 350,000	General Fund - Staff are working on an asset inventory to determine future spikes in computer replacements to develop a funding plan to better plan for future investments.
Information Technology	Technology Refresh - EOS Switch Replacement	\$ 225,000	\$ 225,000	General Fund
Information Technology	Recurring - Nutanix Technology	\$ 225,000	\$ 225,000	General Fund
Information Technology	Recurring - AV Upgrades	\$ 50,000	\$ 50,000	General Fund
Information Technology	Recurring - Data Closet Upgrades	\$ 50,000	\$ 50,000	General Fund
Law Enforcement	Technology Refresh - Car Cameras	\$ 170,000	\$ 170,000	General Fund
Law Enforcement	Technology Refresh - Car Computers	\$ 117,000	\$ 117,000	General Fund
Law Enforcement	Technology Refresh - Body Cameras	\$ 90,000	\$ 90,000	General Fund
Law Enforcement	Technology Refresh - Docking Stations	\$ 20,000	\$ 20,000	General Fund
Law Enforcement	RMS/JMS Implementation Support	\$ 300,000	\$2 - \$3 million	Federal Forfeiture (FY24) Unfunded (FY25) as staff work through process to better define cost estimates.
Public Relations & Communications	Website Overhaul	\$ 400,000	\$ -	General Fund
Register of Deeds	Technology Refresh - Plat Scanners	\$ 26,000	\$ -	Automation Fund
Register of Deeds	Technology Refresh - Flatbed Scanners	\$ 21,000	\$ -	Automation Fund
Register of Deeds	Technology Refresh - Desk Scanners	\$ 94,250	\$ -	Automation Fund
Security	Technology Refresh - Recorders	\$ 15,000	\$ -	General Fund
Social Services	Technology Refresh - Computers	\$ 110,000	\$ -	General Fund w/ 50% reimbursement
Social Services	Technology Refresh - Scanners	\$ 25,000	\$ 25,000	General Fund w/ 50% reimbursement
Countywide	Modernization of critical software	\$ -	\$2 - \$3 million	Staff are working with a consultant to better define cost estimates
<b>Total FY2024 Technology Plan</b>		<b>\$ 2,488,250</b>	<b>\$ 1,522,000</b>	
<b>LESS Revenues</b>		<b>\$ (516,250)</b>	<b>\$ (20,000)</b>	
Less Animal Services reimbursement		\$ (7,500)	\$ (7,500)	
Less Social Services reimbursement		\$ (67,500)	\$ (12,500)	
Less restricted Federal Forfeiture		\$ (300,000)		
Less restricted Automation Funds		\$ (141,250)		
<b>Total Net County Funds</b>		<b>\$ 1,972,000</b>	<b>\$ 1,502,000</b>	
Budget and Management	Enterprise Budget & Planning Software Replacement	\$ 150,000	\$ 150,000	Funding shifts to General Fund base budget in Information Technology for continued funding based on contracted amount.
Tax	NCPTS Migration to Cloud	\$ 195,000	\$ 195,000	
Minority & Women-Owned Business Enterprises (MWBE)	MWBE Supplier Diversity Software	\$ 100,000	\$ 100,000	
Information Technology	Law Enforcement Video Log Backup Software	\$ 75,000	\$ 75,000	
Information Technology	Facilities Key Management Software	\$ 75,000	\$ 75,000	
Information Technology	Security Visitor Log Software	\$ 75,000	\$ 75,000	
<b>Prior Year Recurring Funding</b>		<b>\$ 670,000</b>	<b>\$ 670,000</b>	

## Vehicle Replacement Plan: FY2024

Type	Department Assigned	Vehicle Type	Count	Amount
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### Fleet Operations - Prior Year Funding Requests

Due to challenges with purchasing vehicles, the County has been unable to find vehicles, or orders have been canceled. This list represents a re-appropriation of funds for prior year vehicle purchases.

Replacement	Animal Control	Chevrolet 2500	5	\$	295,000
Replacement	Parks and Recreation	Large Truck	1	\$	75,000
Replacement	Facilities	Large Truck	1	\$	75,000
Prior Year Expansion	Facilities	Transit 250 for positions added in prior year	2	\$	100,000
Prior Year Expansion	Planning	Truck/SUV for positions added in prior year	3	\$	120,000
Prior Year Expansion	Inspections	Truck/SUV for positions added in prior year	6	\$	240,000
<b>Prior Year Funding</b>	<b>Fleet Operations</b>		<b>18</b>	<b>\$</b>	<b>905,000</b>

### Fleet Operations - Current Year Funding Request

Replacement	Inspections	Truck - Vehicle over 190,000 miles	1	\$	40,000
Replacement	Public Health	Hybrid Sedan - Battery life expectancy is 10 years	1	\$	30,000
Replacement	Social Services	Hybrid Sedan - Battery life expectancy is 10 years	2	\$	60,000
Replacement	Fleet Operations	Small Truck	1	\$	40,000
Expansion	Public Health	Mobile Clinic Van	1	\$	429,471
<b>Total Requested</b>	<b>Fleet Operations</b>		<b>6</b>	<b>\$</b>	<b>599,471</b>

### Emergency Services - Prior Year Funding Request

Due to challenges with purchasing vehicles, the County has been unable to find vehicles, or orders have been canceled. This list represents a re-appropriation of funds for prior year vehicle purchases.

Replacement	Emergency Services	Ambulance	2	\$	500,000
Replacement	Emergency Services	Ambulance Box	3	\$	480,000
Replacement	Emergency Services	Remount Existing Medic Units	2	\$	350,000
<b>Prior Year Funding</b>	<b>Emergency Services</b>		<b>7</b>	<b>\$</b>	<b>1,330,000</b>

\* Repurposed "savings" from swapping prior ambulance replacements to box replacements due to supply chain constraints, with additional \$50,000 from savings on purchasing a used vehicle

### Emergency Services - Current Year Funding Request

Replacement	Emergency Services	Ambulance	2	\$	500,000
<b>Total Requested</b>	<b>Emergency Services</b>		<b>2</b>	<b>\$</b>	<b>500,000</b>

### Law Enforcement - A funding amount to purchase or lease vehicles, including associated upfit

Replacement	Law Enforcement	Funding for vehicle replacements and upfit		\$	2,026,000
Replacement	Law Enforcement	Funding, offset with revenue, for Jamestown Patrol		\$	126,000
<b>Total Requested</b>	<b>Law Enforcement</b>			<b>\$</b>	<b>2,152,000</b>

**\$ 5,486,471**

### Revenue Sources

Financing Proceeds	\$	2,696,000
Appropriation from Prior Year for vehicles funded from prior installment purchases	\$	1,775,000
Appropriation from Prior Year Savings associated with vacant positions	\$	460,000
User Charges - Jamestown Patrol	\$	126,000
Medicaid Maximization Funds	\$	429,471
	<b>\$</b>	<b>5,486,471</b>



# Capital Investment Plan

Guilford County's capital investment program includes two parts:

- 1) The Capital Investment Plan (CIP)
- 2) The County's current capital projects. Together, these represent the county's long-term investment in its facilities and infrastructure, including schools, and other major assets.

The **Capital Investment Plan (CIP)** is typically a five-year plan for the funding of major purchases, construction and renovation projects, and land acquisitions. It is a planning process, not a funding or project authorization process, and is intended to:

- Identify all capital needs anticipated for five to ten years
- Plan, schedule, and implement capital projects
- Develop revenue plans and policies for funding planned projects
- Estimate the impact of capital projects on the operating budget
- Inform the public about proposed investments

Generally, projects included in the CIP are expected to cost at least \$100,000, have a useful life of at least 10 years, and take more than one year to complete. Other projects may be included in the CIP if they represent a substantial investment of public funds. Typical CIP projects include the construction of emergency medical services bases, schools, and parks.

Other large expenditures such as the replacement of roofs or the acquisition of software or other technology items are not usually included in the CIP unless they represent a substantial investment of funds and are implemented over an extended time period. Although these expenditures may be significant, most do not meet the capital project requirements and are more appropriately accounted for in the operating budget. Because an accurate assessment of these types of expenditures over a multi-year period is necessary for prudent fiscal planning, the County conducts separate planning processes for major equipment, facility, technology, and vehicle needs.



# Capital Investment Plan

## Developing the CIP: Typical Process

The County's capital planning process typically begins each fall with the submission of project requests by departments. Budget & Management Services staff receive requests and work with departments to prepare expense and revenue estimates. Once all requests are received, they are reviewed and prioritized based on multiple factors including:

- Adherence to county or department goals and objectives
- Urgency of need
- Scope of service
- Community priority and impact
- Financial feasibility

The Budget & Management Services department then makes a recommendation to the County Manager on projects to be included in the final CIP. A proposed CIP is presented to the Board of Commissioners at their annual retreat in February for initial approval. The initial CIP is refined and projects to be funded in the new fiscal year are selected by the Board during the budget process. Actual project ordinances are generally adopted early by the Board in the new fiscal year.

## Developing the CIP: FY2024 Process & Comprehensive Facilities Assessment

The FY2024 CIP process is different than typical for two reasons:

- 1) The County adopted 13 projects funded with a combined \$41 million in two-thirds general obligation bonds in March 2022. This represents a considerable investment in County infrastructure needs.
- 2) The County is underway on a comprehensive facilities assessment conducted by a third-party. The assessment reviews major County facilities and assesses long-term maintenance needs, which may drastically alter the County's capital needs.

The typical CIP process is expected to resume when the comprehensive facilities assessment concludes, which is expected sometime within FY2024. These results will guide future CIP development, serve as the foundation for capital planning, and will function as a catalyst to review and enhance the existing CIP process.

## Implementing the CIP

A **capital project ordinance** must be approved by the Board of Commissioners to initiate each capital project. While the CIP includes descriptions of each project, as well as financial data regarding planned expenditures and revenues, it does not authorize projects or appropriate funds for them.

A project ordinance establishes the complete budget for a capital project including revenue sources and total expenditures. Unlike the County's annual operating budget, the ordinances are authorized for the life of the project and do not need to be re-approved each year though they can be amended by the Board if a project later exceeds the initial budget estimate or is completed under-budget.

# Capital Investment Plan

## **Funding the CIP**

Capital Improvement Projects are funded through a combination of annual cash transfers from the General Fund to the County Building Construction and, when appropriate, debt financing in the form of bonds or capital debt loans. Because the CIP is a plan and not a project authorization or funding process, there are projects in the plan that are not yet fully funded.

Projects that require Board action, either to initiate or adjust project budgets for new or additional phases, are considered “planned” projects. Projects already approved by the Board of Commissioners through the establishment of a capital project ordinance (i.e. the action that officially initiates and budgets for a particular project) are considered “active” projects.

## **Impact of CIP on the Annual Operating Budget**

In addition to planning for the construction of new projects, the County must also plan for new operating expenses related to new facilities proposed in the CIP. A new Emergency Medical Services base, for instance, will require additional expenses beyond those used to construct the facility. Additional personnel, equipment, and facility expenses may be required to operate the new base. The anticipated expenses are incorporated into the County’s annual operating budget planning process where the Board has initiated/approved related projects.

# Planned Capital Projects

## Planned Expenditures

FY2023 & FY2024 mark foundational planning years of the Guilford County CIP. Planned projects included the Comprehensive Facilities Assessment (FY2023, now underway), Parks & Recreation renovations (FY2023, now underway), and the Parks & Recreation Master Plan (FY2023, now underway). The Comprehensive Facilities Assessment and Parks & Recreation Master Plan will be used to build the foundation for future year CIP projects. The facilities assessments will focus on current building conditions and future facility needs and chart a course to fund maintenance and expansions. The Master Plan will provide a similar framework for the County's overall Parks & Recreation strategy, including capital planning and space needs.

## Planned Revenue

CIP funding typically includes three forms: future debt, local funds (i.e. General fund transfers and/or appropriated fund balance), and other funding sources (i.e. donations, interlocal funding, and federal/state grants). The FY2022 projects totaling \$41 million were funded by two-thirds General Obligation bonds. Projects that will result from the Comprehensive Facilities Assessment are anticipated to be funded by a combination of local funds and savings from completed capital projects.

## Operating Expenses

Capital project expenses are typically accompanied by operating expenses. New facilities, for example, may require ongoing maintenance costs, increased supplies, and/or new personnel. Projected operating expenses are included in the annual budget. For FY2024 planned projects, there are no additional operating expenses anticipated. Staff time will be required to manage the new workload associated with the facilities assessment and master plan. The Facilities and Park & Recreation departments have absorbed this time into their FY2024 workplans.

## Current & Future Education Projects

On May 17, 2022, Guilford County voters authorized \$1.7 billion in General Obligation bond borrowing authority to fund public school facilities. The bond builds on the initial investment from the \$300 million bond passed in 2020 to provide upgrades at every school in the district, resulting in a combined \$2.0 billion in public school facility funding. As of April 25, 2023, the County has issued \$180 million in GO bond debt and authorized \$523 million in project ordinances, resulting in \$1.82 billion remaining debt to issue and \$1.48 billion remaining to authorize.

# Planned Projects: Guilford County 5-year CIP

The following 5-year estimate of projects includes projects recommended in the FY2024 budget. Following the County's comprehensive facility assessment, staff will expand the CIP to a 10-year or 15-year plan.

Function & Project	Project Cost	FY2024	FY2025	FY2026	FY2027	FY2028	Anticipated Funding Source
<b>General Government</b>							
Comprehensive Facilities Assessment Findings	TBD	<b>TBD</b>	TBD	TBD	TBD	TBD	TBD
Facilities Maintenance Plan	Ongoing	<b>\$ 1,515,000</b>	\$ 1,667,000	\$ 1,834,000	\$ 2,017,000	\$ 2,219,000	PAYGO: County funds & existing project savings
FY23: Social Services Facility R&R	\$ 417,000						FY2023: Existing project savings
County ERP Software Upgrade	\$ 3,000,000		\$ 3,000,000				TBD
Edgeworth Building Repair & Renovation	TBD	<b>TBD</b>					TBD: up to ~\$10 million
<b>Parks &amp; Recreation</b>							
FY23: Parks & Recreation Master Plan	\$ 250,000						FY2023: Existing project savings
Parks & Recreation Master Plan Findings	TBD		TBD	TBD	TBD	TBD	TBD
<b>Public Safety</b>							
FY23: Detention Center Shower Pods R&R	\$ 400,000						FY2023: Existing project savings
FY23: Juvenile Detention Facility Security	\$ 200,000						FY2023: Existing project savings
Law Enforcement Admin.	\$ 23,900,000	<b>TBD</b>					TBD for any additional increase
<b>Education</b>							
GCS FY24 Capital Allocation - County Funds	\$ 4,500,000	<b>\$ 4,500,000</b>	\$ 4,500,000	\$ 4,500,000	\$ 4,500,000	\$ 4,500,000	PAYGO: General Fund Transfer
GCS FY24 Capital Allocation - State Lottery	\$ 2,000,000	<b>\$ 2,000,000</b>					PAYGO: State Education Lottery
GTCC FY24 Capital Allocation	\$ 1,550,000	<b>\$ 1,550,000</b>	\$ 1,550,000	\$ 1,550,000	\$ 1,550,000	\$ 1,550,000	PAYGO: General Fund Transfer
<b>Total</b>		<b>\$ 9,565,000</b>	<b>\$ 10,717,000</b>	<b>\$ 7,884,000</b>	<b>\$ 8,067,000</b>	<b>\$ 8,269,000</b>	

# Capital Investment Needs

The 5-year CIP includes projects that are known needs, cost estimates are available, and/or will guide the development of future capital requests.

The County has many known capital investment needs that will be incorporated into future planning efforts. These needs include, but are not limited to:

- Emergency Services Bases. These include expansion locations near Groometown & Gate City Boulevard, NC 150 & Church Street, Northwest Guilford and the I-73 area, South High Point, Eastern Guilford colocation, and Admin & Emergency Operations Center at Pepperstone
- Emergency Services communications. This includes radio unit replacement for 800 MHz system, voice path expansion + 800 MHz TDMA Conversion, and RF monitoring system enhancements
- Facilities Repair & Renovation short-term needs. These include chiller replacements, roof replacements, parking repairs and re-paving, HVAC replacements, window replacements, flooring replacements, boiler replacements, and fire suppression system enhancements
- Facilities Repair & Renovation long-term needs. These will be further documented in the Comprehensive Facilities Assessment, may include items such as those mentioned as short-term needs, in addition to interior repair and renovation, exterior repair and renovation, and other maintenance needs
- Juvenile Detention Facility maintenance and repair
- Parks & Recreation repair, renovation, and/or replacement. These will be further identified through the Parks & Recreation. The needs may include, but are not limited to, facility upgrades, court repairs and renovations, pool repairs and renovations, playground equipment replacement, lighting and parking lot enhancements, shelter repairs, trail and greenway repairs, and other needs.

# Active Capital Projects

Guilford County's current capital projects have been approved by the Board of Commissioners through the adoption of a capital project ordinance. Each current project ordinance includes a complete budget including revenue sources and total expenditures. Unlike the County's annual operating budget, the ordinances are authorized for the life of the project and do not need to be re-approved each year. Project ordinances can be amended by the Board if a project later exceeds the initial budget estimate or is completed under-budget. Project budgets and balances are current as of July 24, 2023, and include the FY24 adopted projects.

## Current Expenditures

The County's current capital projects fall into two broad plan categories: **Education** and **County**. Both categories include facility construction, renovation, and expansion projects while Education also includes annual capital maintenance funding. Education projects comprise 81% of the total current capital project budgets while the remainder are County projects.

**45** capital projects in County Building Construction Fund (CBCF)

**\$156.8 million** authorized expenditures in CBCF

**\$95.7 million** life-to-date spending on CBCF projects

**48** capital projects in School Capital Outlay Fund (SCOF)

**\$664.5 million** authorized expenditures in SCOF

**\$166.4 million** life-to-date spending on SCOF projects

# Active Capital Projects

The **County Building Construction Fund** and **School Capital Outlay Fund** include projects related to General Government, Guilford County Schools, Guilford Technical Community College, Parks & Open Space, and Public Safety. Of the 93 active projects and \$821 million in authorized expenditures, the funding by function includes:



## Current Revenues

Most current project funding is debt in the form of General Obligation bonds issued for school construction, renovation, and major maintenance projects. The remainder of current capital project funding is funded through appropriated capital fund balance built up through annual general fund transfers as well as other funds received for specific projects. Additional information on current debt obligations is available in the *Debt Repayment* Section.

## Current Projects

Currently active projects are those that are authorized by the Board of Commissioners through an adopted project ordinance and remain active in the County's financial system. As of July 24, 2023, projects include:

Function & Project	Budget	Actuals (Life to Date)
<b>Education - Guilford County Schools</b>	<b>\$ 616,557,632</b>	<b>\$ 120,825,720</b>
Allen Jay Elementary	\$ 5,207,070	\$ 90,428
Bessemer Elementary	\$ 4,500,000	\$ -
Brooks Global Studies	\$ 42,639,190	\$ 3,480,217
Career & Tech Edu Cap Improv	\$ 3,223,803	\$ 2,688,190
Claxton Elementary	\$ 50,377,090	\$ 12,113,429
Deferred Maintenance	\$ 20,000,000	\$ 544,493
Erwin Montessori at former Archer E	\$ 8,372,058	\$ 90,644
Foust Elementary	\$ 59,101,641	\$ 4,681,918
GCS Cap. Maint. FY2024 - Lottery	\$ 2,000,000	\$ -
GCS Capital Allocation - County Fun	\$ 4,500,000	\$ -
GCS Capital Maintenance FY2019	\$ 6,000,000	\$ 6,000,000
GCS Capital Maintenance FY2020	\$ 6,116,528	\$ 6,116,528
GCS Capital Maintenance FY2021	\$ 3,116,528	\$ 3,116,528
GCS Capital Maintenance FY2022	\$ 4,000,000	\$ 4,000,000
GCS Capital Maintenance FY2023	\$ 8,000,000	\$ 2,952,454
GCS Capital Maintenance FY2023 Lott	\$ 2,000,000	\$ 24,435
Hampton/Peeler K-5 VPA	\$ 33,505,256	\$ 4,938,854
High Point Newcomers School	\$ 3,587,098	\$ 119,222
HVAC	\$ 19,853,259	\$ 19,849,258
Joyner Elementary	\$ 4,500,000	\$ -
Kiser Middle	\$ 81,667,391	\$ 9,239,255
Land Acquisition	\$ 10,660,500	\$ 107,756
Lindley K-8 School	\$ 7,500,000	\$ 36,545
Northwest Middle School Replacement	\$ 7,500,000	\$ 189
Northwood Elementary	\$ 4,500,000	\$ -
Peck K-8 Expeditionary Learning	\$ 78,737,396	\$ 15,768,345
Roofing System-Wide	\$ 7,662,900	\$ 6,282,858
Safety and Security Enhancements	\$ 20,000,000	\$ 4,522
School Safety & Security Impro	\$ 7,000,000	\$ 2,438,149
Schools Capital Maint & Reopening	\$ 4,927,651	\$ 4,282,241
Shadybrook Elementary	\$ 1,500,000	\$ -
Southwest Area K-8 School with STEM	\$ 56,792,945	\$ 709,430
Sternberger Elementary	\$ 3,818,849	\$ 74,865
Sumner Elementary	\$ 4,500,000	\$ 21,927
Swann Center 6-12	\$ 5,000,000	\$ 24,364



## Current Projects

Function & Project	Budget		Actuals (Life to Date)	
System-Wd Renov@Var Sch Sites	\$	5,686,786	\$	5,099,475
System-Wide Renovation FY 2012	\$	4,511,990	\$	4,511,990
System-wide Safety & Security	\$	1,491,703	\$	1,417,211
Technology Upgrade	\$	8,000,000	\$	-
Vandalia Elementary	\$	4,500,000	\$	-
<b>Education - Guilford Technical CC</b>	<b>\$</b>	<b>47,960,504</b>	<b>\$</b>	<b>45,622,232</b>
Center for Advanced Manufacturing*	\$	33,434,148	\$	33,434,148
GTCC Capital Maint FY 2019	\$	1,500,000	\$	1,500,000
GTCC Capital Maintenanc FY2020	\$	1,000,000	\$	1,000,000
GTCC Capital Maintenanc FY2021	\$	550,000	\$	550,000
GTCC Capital Maintenanc FY2024	\$	1,550,000	\$	-
GTCC Capital Maintenance FY2022	\$	550,000	\$	550,000
GTCC Capital Maintenance FY2023	\$	1,550,000	\$	761,728
Medlin Learning Ctr-HVAC&Renov	\$	7,826,356	\$	7,826,356
<b>County - General Government</b>	<b>\$</b>	<b>44,805,000</b>	<b>\$</b>	<b>16,152,170</b>
BB&T Parking Deck Repairs	\$	2,000,000	\$	216,615
Comprehensive Facilities Assessment	\$	1,124,931	\$	630,396
FY20 Capital Maintenance	\$	2,275,887	\$	2,275,887
FY21 Capital Maintenance	\$	1,500,000	\$	1,444,689
FY22 Capital Maintenance	\$	1,425,000	\$	867,407
FY23 Capital Maintenance	\$	1,515,000	\$	362,575
FY24 Capital Maintenance	\$	1,515,000	\$	-
Greensboro Courthouse Renovation	\$	6,400,000	\$	-
Gso Courthouse AV Infrastru Upgrade	\$	389,623	\$	368,993
Gso Governmental Plaza Deck Repairs	\$	8,000,000	\$	405,657
High Point Parking Deck Rprs	\$	2,667,000	\$	2,200,072
HP Courthouse AV Infrastruc Upgrade	\$	200,000	\$	199,970
HP Courthouse Plaza Repairs	\$	2,400,000	\$	-
HP Courthouse Renovation	\$	3,500,000	\$	-
HP Courthouse Renovations	\$	1,522,559	\$	1,522,558
Independence Center Renovation	\$	1,000,000	\$	-
Old Animal Shelter Demolition	\$	250,000	\$	6,090
Old Courthouse Renovation	\$	4,500,000	\$	3,251,135
Property Acquisition	\$	620,000	\$	616,664
Voting Machines Replacement	\$	2,000,000	\$	1,783,462
<b>County - Human Services</b>	<b>\$</b>	<b>21,050,491</b>	<b>\$</b>	<b>19,144,270</b>
DSS Facility Repair & Renovation	\$	417,000	\$	29,050

## Current Projects

Function & Project	Budget	Actuals (Life to Date)
Greensboro Public Health Renovation	\$ 1,500,000	\$ -
Mental Health Facility Replace	\$ 19,133,491	\$ 19,115,220
<b>County - Parks &amp; Open Space</b>	<b>\$ 30,702,309</b>	<b>\$ 27,085,937</b>
Atlantic & Yadkin Grnway-Stim	\$ 664,549	\$ 279,964
Bryan Park Expansion	\$ 1,100,000	\$ 16,440
Bryan Park Phase I	\$ 100,000	\$ 69,132
Bur Mil Park Clubhouse Renov	\$ 1,283,000	\$ 1,232,698
Bur Mil Park Improvements	\$ 3,065,352	\$ 2,975,684
Hagan-Stone Park	\$ 1,384,499	\$ 1,381,080
Hagan-Stone Park Repairs	\$ 1,000,000	\$ -
Hagan-Stone Park Swimming Pool	\$ 2,000,000	\$ 1,988,548
Northeast Park	\$ 9,242,725	\$ 9,039,208
Open Space Acquisition	\$ 10,248,246	\$ 10,004,802
Parks & Recreation Master Plan	\$ 250,000	\$ -
Trails Development	\$ 363,938	\$ 98,381
<b>County - Public Safety</b>	<b>\$ 60,241,586</b>	<b>\$ 33,346,241</b>
800 MHz Infrastructure Upgrade	\$ 11,964,274	\$ 9,911,762
County Animal Shelter Replcmnt	\$ 15,350,717	\$ 14,584,684
Detention Center Shower Pods Reno	\$ 400,000	\$ -
EMS Base 1 Co-Location/Fire 7	\$ 1,815,347	\$ 1,815,347
Fire Station 63 EMS Colocation	\$ 511,248	\$ 485,808
Greensboro Detention Center Reno	\$ 2,000,000	\$ 363,817
HP Detention Center Renovation	\$ 2,300,000	\$ 28,955
Juvenile Detention Facility Securit	\$ 200,000	\$ -
Juvenile Justice Facility	\$ 1,800,000	\$ 4,692
Law Enforcement Admin Bld Reno	\$ 23,900,000	\$ 6,151,176
<b>Grand Total</b>	<b>\$ 821,317,522</b>	<b>\$ 262,176,570</b>



# Revenues & Expenditures by Fund

## FY24 Budget

## FY2024 Budget: All Annual Funds

### Summary of Revenues, Expenditures, and Changes in Fund Balances

*Actual expenses for FY2023 will be available once audited amounts are available in Fall 2023.*

SUMMARY OF ALL APPROPRIATED FUNDS	Actual FY2022	Adopted FY2023	Amended FY2023	Adopted FY2024	vs. FY2023 Adopted	
					\$ change	% change
<b>Expenditures &amp; Other Uses of Funds</b>						
Personnel Services	\$220,345,183	\$265,119,009	\$251,829,367	\$282,923,645	\$17,804,636	7%
Operating Expenses	356,863,648	402,569,599	435,232,793	450,679,809	48,110,210	12%
Human Services Assistance	21,745,485	22,526,522	22,848,442	21,730,966	(795,556)	(4%)
Debt Repayment	93,954,559	104,336,218	104,336,218	107,953,000	3,616,782	3%
Reserve for Future Capital	-	50,000,000	50,000,000	51,100,000	1,100,000	2%
Transfer to Other Funds	99,811,547	79,713,060	81,693,290	76,515,791	(3,197,269)	(4%)
Capital Outlay	3,184,769	5,571,153	10,239,521	7,253,390	1,682,237	30%
<b>Total Expenditures</b>	<b>\$ 795,905,191</b>	<b>\$ 929,835,561</b>	<b>\$ 956,179,631</b>	<b>\$ 998,156,601</b>	<b>\$ 68,321,040</b>	<b>7%</b>
<b>Revenues &amp; Other Sources of Funds</b>						
Property Taxes (current & prior year)	\$424,519,009	\$525,844,124	\$525,844,124	\$540,788,103	\$14,943,979	3%
Federal & State Funds	84,175,283	99,007,048	110,861,527	101,087,769	2,080,721	2%
Sales Taxes	120,896,018	122,459,879	122,459,879	136,189,771	13,729,892	11%
User Charges	44,311,261	43,605,107	43,751,107	48,016,615	4,411,508	10%
Other (includes Transfers In)	132,325,590	105,939,145	109,533,686	108,927,524	2,988,379	3%
<b>Total Revenues</b>	<b>\$ 806,227,161</b>	<b>\$ 896,855,303</b>	<b>\$ 912,450,323</b>	<b>\$ 935,009,782</b>	<b>\$ 38,154,479</b>	<b>4%</b>
<b>Excess (Deficiency) of Sources over Uses</b>	<b>\$ 10,321,970</b>	<b>\$ (32,980,258)</b>	<b>\$ (43,729,308)</b>	<b>\$ (63,146,819)</b>		
<b>Beginning Fund Balance</b>	<b>\$ 209,423,119</b>	<b>\$ 219,745,089</b>	<b>\$ 219,745,089</b>	<b>\$ 245,015,781</b>		
<b>Ending Fund Balance</b>	<b>\$ 219,745,089</b>	<b>\$ 186,764,831</b>	<b>\$ 245,015,781</b>	<b>\$ 181,868,962</b>		

**Note:** Not all fund balance is available to spend. See the County's Annual Comprehensive Financial Report (ACFR) for more information

**Note:** FY23 year-end projections expect \$69 million to be added to fund balance for Future Capital (\$50 million) and ARPA Enabled projects (\$19 million)

## GENERAL FUND

The County's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in other funds as presented below.

	Actual FY2022	Adopted FY2023	Amended FY2023	Adopted FY2024	vs. FY2023 Adopted	
					\$ change	% change
<b>Expenditures &amp; Other Uses of Funds</b>						
Personnel Services	\$220,295,896	\$265,094,009	\$251,689,078	\$282,898,645	\$17,804,636	7%
Operating Expenses	324,522,092	364,907,256	393,766,845	404,653,208	39,745,952	11%
Human Services Assistance	19,351,308	18,526,522	18,848,442	17,730,966	(795,556)	(4%)
Debt Repayment	-	-	-	-	-	
Reserve for Future Capital	-	50,000,000	50,000,000	51,100,000	1,100,000	2%
Transfer to Other Funds	99,811,547	79,713,060	81,693,290	76,515,791	(3,197,269)	(4%)
Capital Outlay	3,184,769	5,571,153	10,239,521	7,253,390	1,682,237	30%
<b>Total Expenditures</b>	<b>\$ 667,165,612</b>	<b>\$ 783,812,000</b>	<b>\$ 806,237,176</b>	<b>\$ 840,152,000</b>	<b>\$ 56,340,000</b>	<b>7%</b>
<b>Revenues &amp; Other Sources of Funds</b>						
Property Taxes (current & prior year)	\$405,972,934	\$503,951,435	\$503,951,435	\$516,976,000	\$13,024,565	3%
Federal & State Funds	81,135,702	92,196,250	104,050,729	94,705,383	2,509,133	3%
Sales Taxes	115,957,976	90,060,000	90,060,000	101,750,000	11,690,000	13%
User Charges	44,311,261	43,605,107	43,751,107	48,016,615	4,411,508	10%
Other (includes Transfers In)	14,261,338	21,454,975	22,049,516	23,283,635	1,828,660	9%
<b>Total Revenues</b>	<b>\$ 661,639,211</b>	<b>\$ 751,267,767</b>	<b>\$ 763,862,787</b>	<b>\$ 784,731,633</b>	<b>\$ 33,463,866</b>	<b>4%</b>
<b>Excess (Deficiency) of Sources over Uses</b>	<b>\$ (5,526,401)</b>	<b>\$ (32,544,233)</b>	<b>\$ 26,625,611</b>	<b>\$ (55,420,367)</b>		
<b>Beginning Fund Balance</b>	<b>\$ 204,960,339</b>	<b>\$ 199,433,938</b>	<b>\$ 199,433,938</b>	<b>\$ 226,059,549</b>		
<b>Ending Fund Balance</b>	<b>\$ 199,433,938</b>	<b>\$ 166,889,705</b>	<b>\$ 226,059,549</b>	<b>\$ 170,639,182</b>		

**Note:** Debt Service is now shown as a "transfer out" expense. See Debt Repayment section for more details

**Note:** FY23 year-end projections expect \$69 million to be added to fund balance for Future Capital (\$50 million) and ARPA Enabled projects (\$19 million)

## DEBT SERVICE FUND

Accounts for debt service payments for Education and general County needs including revenues dedicated to debt service. Revenues and contributions from the General Fund not spent in the current fiscal year are retained in the fund for future debt service needs.

	Actual FY2022	Adopted FY2023	Amended FY2023	Adopted FY2024	vs. FY2023 Adopted	
					\$ change	% change
<b>Expenditures &amp; Other Uses of Funds</b>						
Personnel Services	-	-	-	-	-	
Operating Expenses	-	-	-	-	-	
Human Services Assistance	-	-	-	-	-	
Debt Repayment	\$93,954,559	\$104,336,218	\$104,336,218	\$107,953,000	\$3,616,782	3%
Reserve for Future Capital	-	-	-	-	-	
Transfer to Other Funds	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	
<b>Total Expenditures</b>	<b>\$ 93,954,559</b>	<b>\$ 104,336,218</b>	<b>\$ 104,336,218</b>	<b>\$ 107,953,000</b>	<b>\$ 3,616,782</b>	<b>3%</b>
<b>Revenues &amp; Other Sources of Funds</b>						
Property Taxes (current & prior year)	-	-	-	-	-	
Federal & State Funds	-	\$2,510,798	\$2,510,798	\$2,382,386	(\$128,412)	(5%)
Sales Taxes	-	27,700,000	27,700,000	29,000,000	1,300,000	5%
User Charges	-	-	-	-	-	
Other (includes Transfers In)	108,653,746	74,125,420	74,125,420	71,285,139	(2,840,281)	(4%)
<b>Total Revenues</b>	<b>\$ 108,653,746</b>	<b>\$ 104,336,218</b>	<b>\$ 104,336,218</b>	<b>\$ 102,667,525</b>	<b>\$ (1,668,693)</b>	<b>(2%)</b>
<b>Excess (Deficiency) of Sources over Uses</b>	<b>\$ 14,699,187</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (5,285,475)</b>		
<b>Beginning Fund Balance</b>	<b>\$ -</b>	<b>\$ 14,699,187</b>	<b>\$ 14,699,187</b>	<b>\$ 14,699,187</b>		
<b>Ending Fund Balance</b>	<b>\$ 14,699,187</b>	<b>\$ 14,699,187</b>	<b>\$ 14,699,187</b>	<b>\$ 9,413,712</b>		

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

**Note:** Total Revenues reflect initial transfer from General Fund to establish this fund in FY2022. Expenses and dedicated revenues are now budgeted directly in this fund

## DSS REPRESENTATIVE PAYEE FUND

Accounts for funds deposited with the Behavioral Health department and Social Services division for the benefit of specified clients being served by the County.

	Actual FY2022	Adopted FY2023	Amended FY2023	Adopted FY2024	vs. FY2023 Adopted	
					\$ change	% change
<b>Expenditures &amp; Other Uses of Funds</b>						
Personnel Services	-	-	-	-	-	
Operating Expenses	-	-	-	-	-	
Human Services Assistance	\$2,394,177	\$4,000,000	\$4,000,000	\$4,000,000	-	0%
Debt Repayment	-	-	-	-	-	
Reserve for Future Capital	-	-	-	-	-	
Transfer to Other Funds	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	
<b>Total Expenditures</b>	<b>\$ 2,394,177</b>	<b>\$ 4,000,000</b>	<b>\$ 4,000,000</b>	<b>\$ 4,000,000</b>	<b>\$ -</b>	<b>0%</b>
<b>Revenues &amp; Other Sources of Funds</b>						
Property Taxes (current & prior year)	-	-	-	-	-	
Federal & State Funds	\$3,039,581	\$4,000,000	\$4,000,000	\$4,000,000	-	0%
Sales Taxes	-	-	-	-	-	
User Charges	-	-	-	-	-	
Other (includes Transfers In)	-	-	-	-	-	
<b>Total Revenues</b>	<b>\$ 3,039,581</b>	<b>\$ 4,000,000</b>	<b>\$ 4,000,000</b>	<b>\$ 4,000,000</b>	<b>\$ -</b>	<b>0%</b>
<b>Excess (Deficiency) of Sources over Uses</b>	<b>\$ 645,404</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		
<b>Beginning Fund Balance</b>	<b>\$ -</b>	<b>\$ 645,404</b>	<b>\$ 645,404</b>	<b>\$ 645,404</b>		
<b>Ending Fund Balance</b>	<b>\$ 645,404</b>	<b>\$ 645,404</b>	<b>\$ 645,404</b>	<b>\$ 645,404</b>		

## FINES & FORFEITURES FUND

Accounts for fines and forfeitures collected by the County that are required to be remitted to the Guilford County Board of Education.

	Actual FY2022	Adopted FY2023	Amended FY2023	Adopted FY2024	vs. FY2023 Adopted	
					\$ change	% change
<b>Expenditures &amp; Other Uses of Funds</b>						
Personnel Services	-	-	-	-	-	
Operating Expenses	\$2,185,702	\$4,000,000	\$4,000,000	\$4,000,000	\$0	0%
Human Services Assistance	-	-	-	-	-	
Debt Repayment	-	-	-	-	-	
Reserve for Future Capital	-	-	-	-	-	
Transfer to Other Funds	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	
<b>Total Expenditures</b>	<b>\$ 2,185,702</b>	<b>\$ 4,000,000</b>	<b>\$ 4,000,000</b>	<b>\$ 4,000,000</b>	<b>\$ -</b>	<b>0%</b>
<b>Revenues &amp; Other Sources of Funds</b>						
Property Taxes (current & prior year)	-	-	-	-	-	
Federal & State Funds	-	-	-	-	-	
Sales Taxes	-	-	-	-	-	
User Charges	-	-	-	-	-	
Other (includes Transfers In)	2,185,702	4,000,000	4,000,000	4,000,000	-	0%
<b>Total Revenues</b>	<b>\$ 2,185,702</b>	<b>\$ 4,000,000</b>	<b>\$ 4,000,000</b>	<b>\$ 4,000,000</b>	<b>\$ -</b>	<b>0%</b>
<b>Excess (Deficiency) of Sources over Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		
<b>Beginning Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		



## OPIOID SETTLEMENT FUND

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

	Actual FY2022	Adopted FY2023	Amended FY2023	Adopted FY2024	vs. FY2023 Adopted	
					\$ change	% change
<b>Expenditures &amp; Other Uses of Funds</b>						
Personnel Services	-	-	\$115,289	-	\$0	
Operating Expenses	-	300,000	184,711	-	(300,000)	(100%)
Human Services Assistance	-	-	-	-	-	
Debt Repayment	-	-	-	-	-	
Reserve for Future Capital	-	-	-	-	-	
Transfer to Other Funds	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	
<b>Total Expenditures</b>	\$ -	\$ 300,000	\$ 300,000	\$ -	\$ (300,000)	(100%)
<b>Revenues &amp; Other Sources of Funds</b>						
Property Taxes (current & prior year)	-	-	-	-	-	
Federal & State Funds	-	\$300,000	\$300,000	-	(\$300,000)	(100%)
Sales Taxes	-	-	-	-	-	
User Charges	-	-	-	-	-	
Other (includes Transfers In)	-	-	-	-	-	
<b>Total Revenues</b>	\$ -	\$ 300,000	\$ 300,000	\$ -	\$ (300,000)	(100%)
<b>Excess (Deficiency) of Sources over Uses</b>	\$ -	\$ -	\$ -	\$ -		
<b>Beginning Fund Balance</b>	\$ -	\$ -	\$ -	\$ -		
<b>Ending Fund Balance</b>	\$ -	\$ -	\$ -	\$ -		

**Note:** The FY2024 Opioid Settlement Fund was adopted as grant project ordinances. Per NC Dept. of Justice (NC DOJ) guidance sent 7/11/23, these funds should be budgeted

## ROOM OCCUPANCY & TOURISM DEVELOPMENT FUND

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

	Actual FY2022	Adopted FY2023	Amended FY2023	Adopted FY2024	vs. FY2023 Adopted	
					\$ change	% change
<b>Expenditures &amp; Other Uses of Funds</b>						
Personnel Services	-	-	-	-	-	
Operating Expenses	\$6,892,626	\$6,000,000	\$9,000,000	\$10,000,000	\$4,000,000	67%
Human Services Assistance	-	-	-	-	-	
Debt Repayment	-	-	-	-	-	
Reserve for Future Capital	-	-	-	-	-	
Transfer to Other Funds	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	
<b>Total Expenditures</b>	<b>\$ 6,892,626</b>	<b>\$ 6,000,000</b>	<b>\$ 9,000,000</b>	<b>\$ 10,000,000</b>	<b>\$ 4,000,000</b>	<b>67%</b>
<b>Revenues &amp; Other Sources of Funds</b>						
Property Taxes (current & prior year)	-	-	-	-	-	
Federal & State Funds	-	-	-	-	-	
Sales Taxes	-	-	-	-	-	
User Charges	-	-	-	-	-	
Other (includes Transfers In)	\$6,892,626	\$6,000,000	\$9,000,000	\$10,000,000	\$4,000,000	67%
<b>Total Revenues</b>	<b>\$ 6,892,626</b>	<b>\$ 6,000,000</b>	<b>\$ 9,000,000</b>	<b>\$ 10,000,000</b>	<b>\$ 4,000,000</b>	<b>67%</b>
<b>Excess (Deficiency) of Sources over Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		
<b>Beginning Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		

## RURAL FIRE DISTRICTS FUND

Accounts for the receipt of special district taxes levied on the property in individual fire districts as well as allocated shares of local option sales taxes on the ad valorem distribution method. All funds are consolidated here. For information about a specific district, refer to the *Other Annual Funds* section of this document.

	Actual FY2022	Adopted FY2023	Amended FY2023	Adopted FY2024	vs. FY2023 Adopted	
					\$ change	% change
<b>Expenditures &amp; Other Uses of Funds</b>						
Personnel Services	-	-	-	-	-	-
Operating Expenses	\$23,137,998	\$27,024,843	\$27,943,737	\$31,689,101	\$4,664,258	17%
Human Services Assistance	-	-	-	-	-	-
Debt Repayment	-	-	-	-	-	-
Reserve for Future Capital	-	-	-	-	-	-
Transfer to Other Funds	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 23,137,998</b>	<b>\$ 27,024,843</b>	<b>\$ 27,943,737</b>	<b>\$ 31,689,101</b>	<b>\$ 4,664,258</b>	<b>17%</b>
<b>Revenues &amp; Other Sources of Funds</b>						
Property Taxes (current & prior year)	\$18,546,075	\$21,892,689	\$21,892,689	\$23,812,103	\$1,919,414	9%
Federal & State Funds	-	-	-	-	-	-
Sales Taxes	4,938,042	4,699,879	4,699,879	5,439,771	739,892	16%
User Charges	-	-	-	-	-	-
Other (includes Transfers In)	55,265	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 23,539,382</b>	<b>\$ 26,592,568</b>	<b>\$ 26,592,568</b>	<b>\$ 29,251,874</b>	<b>\$ 2,659,306</b>	<b>10%</b>
<b>Excess (Deficiency) of Sources over Uses</b>	<b>\$ 401,384</b>	<b>\$ (432,275)</b>	<b>\$ (1,351,169)</b>	<b>\$ (2,437,227)</b>	<b>\$ (2,004,952)</b>	<b>464%</b>
<b>Beginning Fund Balance</b>	<b>\$ 4,462,780</b>	<b>\$ 4,864,164</b>	<b>\$ 4,864,164</b>	<b>\$ 3,512,995</b>	<b>\$ (1,351,169)</b>	<b>(28%)</b>
<b>Ending Fund Balance</b>	<b>\$ 4,864,164</b>	<b>\$ 4,431,889</b>	<b>\$ 3,512,995</b>	<b>\$ 1,075,768</b>	<b>\$ (3,356,121)</b>	<b>(76%)</b>

## TAX REVALUATION FUND

Accounts for expenses for conducting the County's property revaluation process including revenues dedicated to revaluation. Revenues and contributions from the General Fund not spent in the current fiscal year are retained in the fund for future revaluation needs.

	Actual FY2022	Adopted FY2023	Amended FY2023	Adopted FY2024	vs. FY2023 Adopted	
					\$ change	% change
<b>Expenditures &amp; Other Uses of Funds</b>						
Personnel Services	\$49,287	\$25,000	\$25,000	\$25,000	-	-
Operating Expenses	125,230	337,500	337,500	337,500	-	-
Human Services Assistance	-	-	-	-	-	-
Debt Repayment	-	-	-	-	-	-
Reserve for Future Capital	-	-	-	-	-	-
Transfer to Other Funds	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 174,517</b>	<b>\$ 362,500</b>	<b>\$ 362,500</b>	<b>\$ 362,500</b>	<b>\$ -</b>	<b>-</b>
<b>Revenues &amp; Other Sources of Funds</b>						
Property Taxes (current & prior year)	-	-	-	-	-	-
Federal & State Funds	-	-	-	-	-	-
Sales Taxes	-	-	-	-	-	-
User Charges	-	-	-	-	-	-
Other (includes Transfers In)	\$276,913	\$358,750	\$358,750	\$358,750	-	-
<b>Total Revenues</b>	<b>\$ 276,913</b>	<b>\$ 358,750</b>	<b>\$ 358,750</b>	<b>\$ 358,750</b>	<b>\$ -</b>	<b>-</b>
<b>Excess (Deficiency) of Sources over Uses</b>	<b>\$ 102,396</b>	<b>\$ (3,750)</b>	<b>\$ (3,750)</b>	<b>\$ (3,750)</b>	<b>\$ -</b>	<b>-</b>
<b>Beginning Fund Balance</b>	<b>\$ -</b>	<b>\$ 102,396</b>	<b>\$ 102,396</b>	<b>\$ 98,646</b>	<b>\$ (3,750)</b>	<b>(4%)</b>
<b>Ending Fund Balance</b>	<b>\$ 102,396</b>	<b>\$ 98,646</b>	<b>\$ 98,646</b>	<b>\$ 94,896</b>	<b>\$ (3,750)</b>	<b>(4%)</b>

**INTERNAL SERVICE FUND (Financial Plan, not included in All Funds Summary above)**

The Internal Service Fund accounts for risk management services provided to other departments of the County on a cost reimbursement basis and group insurance for employees.

	<b>Actual FY2022</b>	<b>Adopted FY2023</b>	<b>Amended FY2023</b>	<b>Adopted FY2024</b>	<b>vs. FY2023 Adopted</b>	
					<b>\$ change</b>	<b>% change</b>
<b>Expenditures &amp; Other Uses of Funds</b>						
Personnel Services	\$363,611	\$392,477	\$392,477	\$422,626	\$30,149	8%
Operating Expenses	48,171,958	58,410,438	59,486,320	58,587,374	176,936	-
Human Services Assistance	-	-	-	-	-	-
Debt Repayment	-	-	-	-	-	-
Reserve for Future Capital	-	-	-	-	-	-
Transfer to Other Funds	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 48,535,569</b>	<b>\$ 58,802,915</b>	<b>\$ 59,878,797</b>	<b>\$ 59,010,000</b>	<b>\$ 207,085</b>	<b>0%</b>
<b>Revenues &amp; Other Sources of Funds</b>						
Property Taxes (current & prior year)	-	-	-	-	-	-
Federal & State Funds	-	-	-	-	-	-
Sales Taxes	-	-	-	-	-	-
User Charges	\$48,693,462	\$57,391,756	\$57,391,756	\$56,759,075	(\$632,681)	(1%)
Other (includes Transfers In)	(290,214)	35,000	35,000	15,000	(20,000)	(57%)
<b>Total Revenues</b>	<b>\$ 48,403,248</b>	<b>\$ 57,426,756</b>	<b>\$ 57,426,756</b>	<b>\$ 56,774,075</b>	<b>\$ (652,681)</b>	<b>(1%)</b>
<b>Excess (Deficiency) of Sources over Uses</b>	<b>\$ (132,321)</b>	<b>\$ (1,376,159)</b>	<b>\$ (2,452,041)</b>	<b>\$ (2,235,925)</b>	<b>(859,766)</b>	<b>62%</b>
<b>Beginning Fund Balance</b>	<b>\$ 24,366,977</b>	<b>\$ 24,234,656</b>	<b>\$ 24,234,656</b>	<b>\$ 21,782,615</b>	<b>(2,452,041)</b>	<b>(10%)</b>
<b>Ending Fund Balance</b>	<b>\$ 24,234,656</b>	<b>\$ 22,858,497</b>	<b>\$ 21,782,615</b>	<b>\$ 19,546,690</b>	<b>(3,311,807)</b>	<b>(14%)</b>



# Supplemental

## FY24 Budget

# Glossary of Budget-Related Terms

**ABC Tax** - A tax on the net profits of county and city alcoholic beverage control (ABC) stores. The law provides that the net profits from the tax to a county's general fund.

**Accrual Basis of Accounting** - Method of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

**Ad Valorem Tax (also known as "Property Tax")** - A tax on property itself, levied on the assessed value of the property.

**Adopted Budget** - The original budget approved by the Board of County Commissioners for a given fiscal year.

**Amended Budget** - The original budget plus or minus any adjustments approved during the fiscal year by the Board of County Commissioners, i.e. 6/30 or year end.

**Appropriation** - An authorization from a governing body to make expenditures for a specific purpose.

**Assessed Valuation** - The total value of real estate and personal property as determined by tax assessors which is used as a basis for levying taxes.

**Average Daily Membership (ADM)** - The average number of students attending the public schools (grades K-12) on any given day based on enrollment figures through the first 10 days of the school year. This number is used by the State Department of Public Instruction for the allotment of "per pupil" funds to a school system. It is also used by county government as the basis for the allotment of operating (non-capital) funds from county sources to the public schools.

**Balance Budget** - A budget (including project ordinances and financial plans for Internal Service Funds) where the sum of estimated net revenues and appropriated fund balances is equal to appropriations. G.S. 159-8(a) requires an exact balance - neither a deficit nor a surplus. G.S. 159-13(b) (16) states that each of the accounting funds, the sum of which make up the annual budget, must also be balanced.

**Beer & Wine Tax** - A tax levied by the state on alcoholic beverages. A county is eligible to share in beer and wine excise tax revenues if these beverages may be legally sold at the retail level in any part of a county outside of the municipalities. Distribution of the revenue from this tax is made to county governments based on the non-municipal population.

**Benchmarking** - A practical process for measuring an organization's performance and processes, and using that analysis to improve services, operations and associated expenses.

**Best in Class** - Organizations that perform each function at the lowest cost, or with the highest degree of quality or efficiency.

**Best Practice** - The method used by an entity that excels at doing a particular activity. These are the measures against which the county benchmarks its current processes for performing the activity.

# Glossary of Budget-Related Terms

**Block Grant** - The consolidation by a funding agency (Federal or State government, for example) of two or more program-specific grants into one grant. This, in theory, provides the recipient of the grant with the maximum flexibility in the expenditure of the grant funds, while adhering to program requirements. In practice, it is sometimes used by funding agencies as a method of reducing the amount of grant awards.

**Bond** - A written promise to pay a specific sum of money plus interest within a specific period of time. Bonds are a major source of revenue for construction or major renovations.

**Brownfields** - Abandoned industrial sites that are, many times, contaminated, and in need of redevelopment before new businesses can utilize them. With potential positive changes to federal EPA regulations looming on the horizon, involvement in the area of brownfields redevelopment could yield public benefits in the areas of downtown and community redevelopment, as well as within the small business community.

**Budget** - A proposed plan for raising and spending money for specified programs, functions, activities, or objectives during a fiscal year.

**Budget Calendar** - The schedule around which the budget is developed. This schedule must include certain statutory dates, ultimately ending with the adoption of a budget ordinance by the Board of County Commissioners prior to July 1 (the date that the fiscal year begins).

**Budget Message** - The introduction of the budget that provides the Board of County Commissioners and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and the views and recommendations of the County Manager.

**Budget Ordinance** - The official enactment by the Board of Commissioners making appropriations and establishing a tax rate for the budget year. Appropriations shall be made by department, function, or project and will include the presentation of revenue estimates by major source. The ordinance must be adopted prior to July 1, with appropriate notification made to the Finance Officer and Clerk to the Board within five (5) days of approval by the Board of Commissioners.

**Capital Improvement Plan (CIP)** - A five-year plan of major construction or renovation projects. This plan includes the projected annual expenses and available revenues for each project. The plan is adjusted annually and approved by the Board of County Commissioners.

**Capital Improvement Program** - A long range plan which outlines proposed capital improvement projects and estimates the costs and funding sources associated with those projects.

**Capital Outlay** - Expenses associated with the acquisition, construction, improvement, replacement, or renovation of land, structures and improvements thereon. This includes equipment and physical property, other than land and buildings, having a useful life of more than three years and a cost in excess of \$5,000. (Expenditures to replace parts or otherwise to restore assets to their previously efficient operating condition, are treated as repairs.)



# Glossary of Budget-Related Terms

**Capital Projects** - A renovation and/or new construction project where costs are \$100,000 or more; the finished project has a life expectancy of five (5) or more years; and, the project takes a year or more to complete.

**Capital Project Fund** - Transactions relating to the construction of any major capital improvements, including those financed by bond proceeds.

**Capitation** - The practice by a funding agency (Federal or State government, for example) of establishing maximum amounts which may be allocated to recipients of revenue.

**Cash Basis of Accounting** - Method of accounting in which transactions are recognized at the time cash is received or spent.

**County Building Construction Fund** - Transactions associated with the financing and construction of various capital assets and improvements for county projects as opposed to schools, water/sewer, parks and watershed.

**Countywide Budget** - The combination of the General Fund Budget (less any transfers to other funds) and the School Capital Outlay Fund Budget. This budget serves as the basis for the countywide tax rate.

**Debt Service** - Payments of interest and principal on an obligation resulting from the issuance of bonds.

**Fire Protection District Funds** - Transactions relating to the operation of the Fire Protection Districts in the county. There are 21 individual Fire Protection Districts in the county. Each is funded, in large part, from a special district tax levied on the property value for the individual district. The tax rate for each district is established annually by the Board of County Commissioners with the adoption of the Budget Ordinance.

**Fiscal Year (FY)** - The twelve-month period designated as the operating year for county government. For Guilford County, the fiscal year begins on July 1, and ends on the following June 30.

**Fund** - A separate fiscal and accounting entity, with its own set of accounts and having its own cash and other resources, liabilities, equities or fund balance, revenues and expenditures.

**Fund Balance - Appropriated** - Unrestricted money (cash & investments) left over at the end of a given fiscal year that is budgeted to help finance the subsequent year's expenditures.

**Fund Balance - Unassigned** - Unrestricted money (cash & investments) left over at the end of a given fiscal year that is not budgeted to help finance the subsequent year's expenditures. Any or all of this amount may be appropriated by action of the Board of County Commissioners at any time during the year, or may be left unassigned until the end of the fiscal year.

# Glossary of Budget-Related Terms

**GAAP** - An acronym meaning "Generally Accepted Accounting Principles", which refer to a set of standard accounting rules and procedures used by governmental agencies to account for the receipt and expenditure of funds.

**General Fund** - Transactions very general in nature and not required to be accounted for in another fund. This is the primary operating fund for the county.

**General Obligation Bonds** - Bonds issued by the government, usually requiring voter approval, that are backed by the government's full faith and credit.

**Hold-Harmless Revenue** – Revenue remitted by the State to county governments in an effort to partially offset the loss of revenue resulting from the elimination of Inventory Tax and Intangibles Tax reimbursements

**Internal Services Fund** - Transactions of departments that serve other departments in the same government rather than the public. Operations in Guilford County government that are included in the Internal Services Fund are Risk Management, Telecommunications and the Employee Health Care Plan.

**Investment Earnings** - The interest realized as a result of the investment of idle cash (includes fund balance, capital and operating proceeds, and bond proceeds. These earnings must be credited proportionately among the funds from which the invested money came.

**Law Enforcement Separation Fund** - Transactions associated with the amounts paid by the county to the State of North Carolina to supplement the standard retirement benefits for law enforcement personnel at any level of government. The retirement plan allows law enforcement personnel to retire with 30 years of service or at age 55. The supplement adds to the standard retirement benefits and amount the retiree would receive from Social Security until the time that the retiree is eligible for Social Security.

**Modified Accrual Basis of Accounting** - A method for recording the receipt and expenditure of funds in which revenues are recorded when the amount becomes measurable and available to pay current liabilities and expenditures are recorded when the liability is actually incurred.

**Modified Accrual Basis of Budgeting** – The assignment of most revenues, including the property tax, to the year when they are received in cash, or if they are received shortly after the start of one fiscal year but are measurable and available at the end of the prior fiscal year, to the prior year's budget; and the assignment of expenditures to the year in which the liabilities arising from those expenditures are expected to occur.

**Motor Vehicles** - For the purpose of establishing property values, motor vehicles are defined as any vehicle that is self-propelled and every vehicle designed to run upon the highways that is pulled by a self-propelled vehicle. Motor vehicle are designed for public roads and include trailers.

**Outcome** - Measures providing information on program results or effectiveness.

**Output** - Indicators that define the amount of service units provided by a department or program (workload

# Glossary of Budget-Related Terms

indicators).

**Pay As You Go Funding (PAYGO)** - A funding mechanism for capital projects that relies on annual appropriations as opposed to long-term debt created through the issue of voter-approved bonds. This form of funding usually requires an appropriation from the General Fund (primarily property tax revenues or fund balance appropriations).

**Performance Measures** - Quantitative measures that assist in analyzing the effectiveness and efficiency of a program or department.

**Personal Property** - Property that is movable as distinguished from fixed property. Property in the category is divided into two groups: "Tangible" and "Intangible".

**Property Tax (also known as "Ad Valorem Tax")** - A tax on property itself, levied on the assessed value of the property.

**Real Property** - Land, buildings, and items permanently affixed to land or buildings.

**Revenue** - Receipts that increase the County's net worth or net financial resources.

**Room Occupancy & Tourism Development Fund** - Transactions relating to the collection of a tax on certain accommodations, with the proceeds allocated to the Guilford County Tourism Development Authority and to the City of High Point.

**School Capital Outlay Fund** - Transactions associated with the financing of school capital assets for the Guilford County Public Schools and Guilford Technical Community College.

**Sewer Bond Fund** - Transactions associated with the financing and construction of various sewer construction projects.

**State Certified Property** - For the purpose of establishing property values, the N.C. Department of Revenue appraises some real and personal property in each county and certifies the values of such property to the assessor. Examples of the types of property included in this category are airline companies, bus line companies, electric membership corporations and power companies, gas companies, pipeline companies, and motor freight carrier companies.

**State Shared Revenue** - The proceeds from State taxes that are shared with counties, with the distribution being determined by some formula, depending on the type of tax. Revenue in this category includes intangibles tax, beer & wine taxes, and real estate transfer fees.

**Temporary Assistance for Needy Families (TANF)** - This State block grant replaces the former entitlement program (AFDC).

**Tangible Personal Property** - Items of visible and movable property not permanently affixed to real

# Glossary of Budget-Related Terms

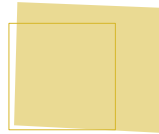
property.

**Tax Levy** - The total amount to be raised by general property taxes for operating and debt service purposes specified in the annual budget ordinance.

**Tax Rate** - The factor that determines the amount of tax due on taxable property. Tax rates are customarily expressed in dollars per \$100 appraised valuation.

# AREA PROFILES

» Guilford County



SELECT AREA TYPE  
County

SELECT AREA  
Guilford County



NC DEPARTMENT  
of COMMERCE  
LABOR & ECONOMIC  
ANALYSIS

<b>TOTAL JOBS</b> <b>288,571</b> 2022 Q4	<b>BIZ ESTABLISHMENTS</b> <b>16,922</b> 2022 Q4	<b>AVERAGE WEEKLY WAGE</b> <b>\$1,131</b> 2022 Q4	<b>MEDIAN HH INCOME</b> <b>\$60,915</b> 2021
<b>UNEMPLOYMENT RATE</b> <b>3.9%</b> May 2023	<b>EMPLOYED</b> <b>253,567</b> May 2023	<b>UNEMPLOYED</b> <b>10,248</b> May 2023	<b>LABOR FORCE</b> <b>263,815</b> May 2023

## JOBS (Quarterly Census of Employment and Wages) Guilford County

SELECT AN INDUSTRY SECTOR  
Total, All Industries

### SNAPSHOT

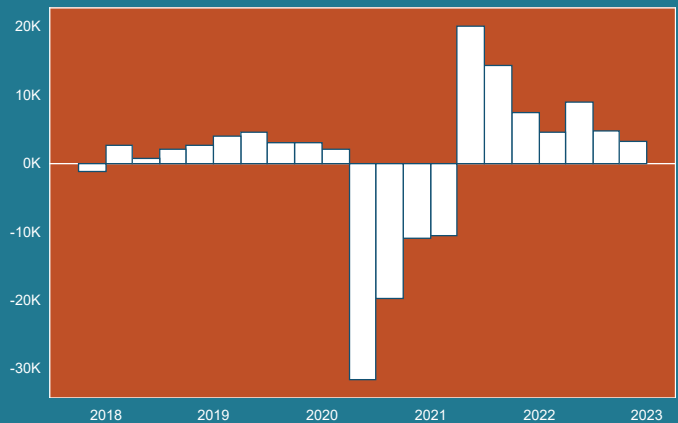
**288,571**  
Total, All Industries Jobs  
2022 Q4

**3,355** ↑ (1.2%)  
JOB CHANGE OVER THE YEAR

**\$1,131**  
AVERAGE WEEKLY WAGE

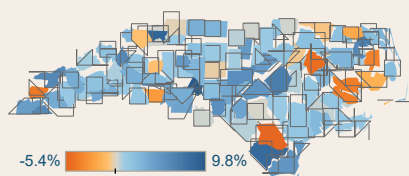
### TREND

Quarterly Jobs Compared to Previous Year  
Total, All Industries



### COMPARISON

Job Change from One Year Ago  
Total, All Industries



### INDUSTRIES

Jobs and Percent of Area Total

Health Care and Social Assistance	38,439 (13.3%)
Retail Trade	32,806 (11.4%)
Manufacturing	31,288 (10.8%)
Accommodation and Food	25,766 (8.9%)
Admin/Waste Mgmt	24,079 (8.3%)
Transportation and Warehousing	23,451 (8.1%)
Educational Services	22,901 (7.9%)
Wholesale Trade	17,583 (6.1%)
Construction	13,769 (4.8%)
Professional and	

### DATA

Total, All Industries

	Jobs	Avg Wkly Wage	Establishments
2022 Q4	288,571	\$1,131	16,922
2022 Q3	282,722	\$1,122	16,799
2022 Q2	284,482	\$1,068	17,247
2022 Q1	280,501	\$1,132	16,958
2021 Q4	285,216	\$1,138	16,149
2021 Q3	277,880	\$1,061	15,793
2021 Q2	275,460	\$1,038	15,535
2021 Q1	275,796	\$1,026	15,175
2020 Q4	277,635	\$1,089	15,194
2020 Q3	263,456	\$988	15,077
2020 Q2	255,255	\$986	15,105
2020 Q1	286,218	\$998	15,194
2019 Q4	288,437	\$992	14,772
2019 Q3	283,152	\$926	14,678
2019 Q2	286,810	\$948	14,613

# LABOR FORCE (Local Area Unemployment Statistics)

Guilford County

## SNAPSHOT

### 3.9% Unemployment Rate

May 2023

0.4 ↑

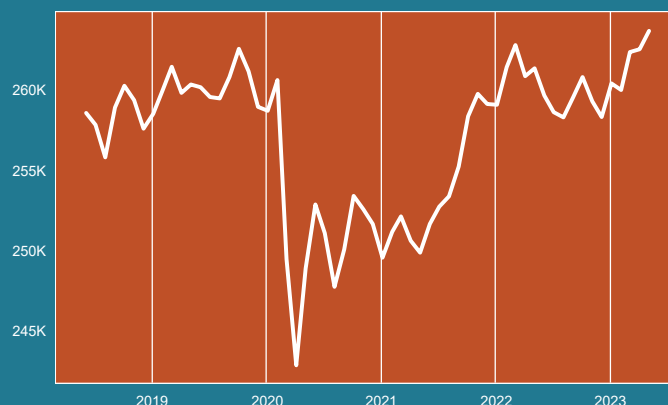
FROM PREVIOUS MONTH

0.0 ↔

FROM LAST YEAR

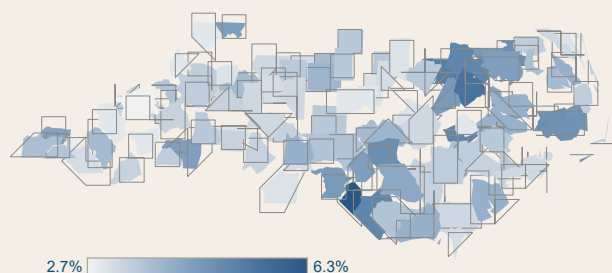
## TREND

Size of Labor Force



## COMPARISON

Unemployment Rates



## DATA

	Employed Individuals	Unemployed Individuals	Unemployment Rate
May 2023	253,567	10,248	3.9%
April 2023	253,426	9,248	3.5%
March 2023	252,068	10,429	4.0%
February 2023	249,838	10,300	4.0%
January 2023	249,963	10,584	4.1%
December 2022	249,161	9,296	3.6%
November 2022	249,087	10,348	4.0%
October 2022	250,331	10,610	4.1%
September 2022	249,662	10,024	3.9%
August 2022	246,149	12,285	4.8%
July 2022	247,058	11,700	4.5%
June 2022	248,266	11,532	4.4%
May 2022	251,195	10,291	3.9%
April 2022	251,636	9,362	3.6%

# DEMOGRAPHICS AND COMMUTING

Guilford County

## POPULATION

### 542,451

Certified Population Estimate  
2021

766 (0.1%)

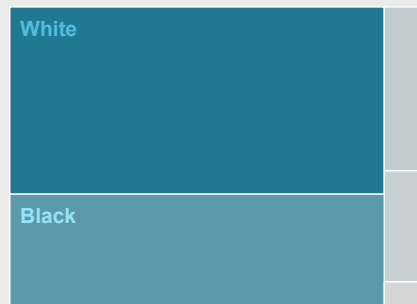
CHANGE FROM PREVIOUS YEAR

17,468 (3.3%)

CHANGE FROM FIVE YEARS AGO

## POPULATION BY RACE

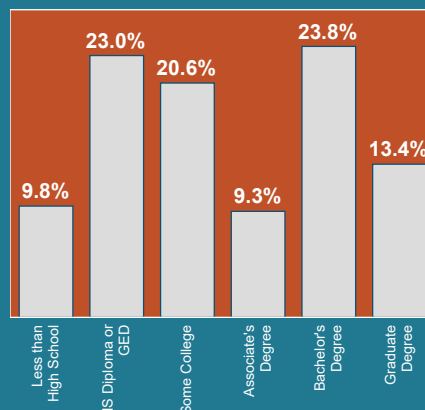
And Hispanic Ethnicity



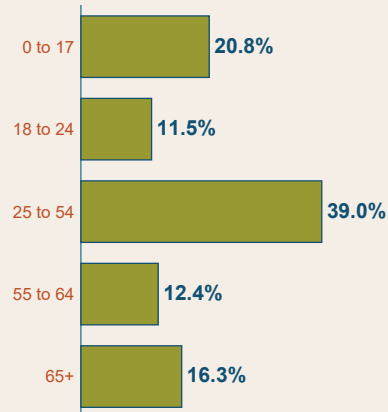
Hispanic Population  
53,285  
(9.8% of total population)

## EDUCATION

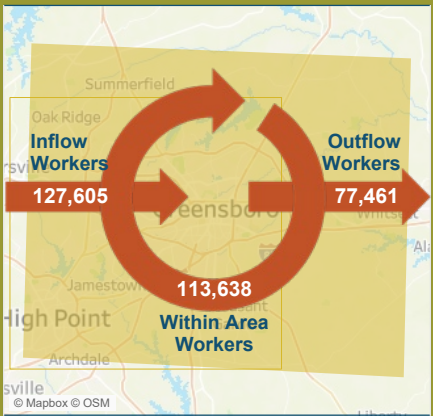
Population Age 25+



## POPULATION AGE

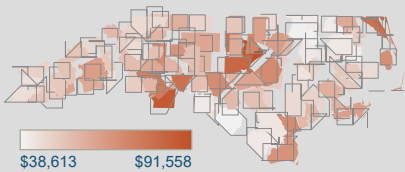


## COMMUTING



## HOUSEHOLDS

Median Household Income  
**\$60,915**



Poverty Rate  
**13.5%**

**GUILFORD COUNTY  
BUDGET ORDINANCE  
FISCAL YEAR 2024**

**An ordinance making appropriations for the operation of Guilford County for the Fiscal Year 2023-2024**

**BE IT ORDAINED** by the Board of County Commissioners for Guilford County, North Carolina this the 15<sup>h</sup> day of June, 20223:

**Section 1:     *General Fund Appropriation & Revenue***

The following amounts are hereby appropriated and revenues estimated to be available in the General Fund for the operation of the County government and its activities for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

**NOTE: Subtotals by service area are shown for informational purposes only. The Board of Commissioners adopts at the Department level unless specified otherwise above**

**APPROPRIATION**

Information Technology	17,198,101
Facilities	11,196,602
Human Resources	10,838,602
Tax	8,907,362
Finance	4,779,509
County Attorney	4,557,524
Elections	3,641,598
Register of Deeds	3,236,260
County Administration	2,460,917
Fleet Operation	1,823,530
Minority and Women-Owned Business Enterprise	1,566,976
Commissioners & Clerk to the Board	1,511,106
Budget & Management Services	1,373,955
Public Relations & Communications	1,189,999
Internal Audit	925,701

**Quality Government**

**\$ 75,207,742**

Behavioral Health	10,795,881
Child Support Services	8,389,098
Juvenile Detention	4,182,360
Health & Human Services	\$ 143,487,153

*Adopted at the Health & Human Services level. For informational purposes only:*

*HHS Admin: \$452,171 | Public Health: \$56,582,651 | Social Services: \$86,452,331*

Transportation Service	1,588,179
Family Justice Center	1,448,558
Court Services	1,190,023
Veteran Services	572,151

**Successful People**

**\$ 171,653,403**



**APPROPRIATION**

Law Enforcement	86,788,254
Emergency Services	44,512,092
Parks and Recreation	5,923,120
Animal Services	5,308,076
Security	4,652,103
Economic Develop & Assistance	4,629,455
Inspections	3,440,808
Coordination Services	3,565,001
Planning and Development	2,477,793
Culture - Libraries	2,372,508
Solid Waste	2,253,663
Cooperative Extension Service	915,011
Soil & Water Conservation	431,607

<b>Strong Community</b>	<b><u>\$167,269,491</u></b>
-------------------------	-----------------------------

Guilford County Public Schools: Current Expense	260,226,073
Guilford County Public Schools: Capital Outlay	2,500,000
Guilford Technical Community College: Current Expense	18,607,500
Guilford Technical Community College: Capital Outlay	1,550,000
General Education – Capital Needs	51,100,000

<b>Function Subtotal: Education</b>	<b><u>\$ 333,983,573</u></b>
-------------------------------------	------------------------------

Debt Service	71,285,139
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<b>Function Subtotal: Debt Service</b>	<b><u>\$ 71,285,139</u></b>
--	-----------------------------

ARPA Enabled Projects	18,997,000
	<b><u>\$18,997,000</u></b>

General Government Transfers	1,755,652
	<b><u>\$1,755,652</u></b>

<b>Total General Fund Appropriation</b>	<b><u>\$ 840,152,000</u></b>
---	------------------------------

LESS: Transfer to County Building Construction Fund	(1,350,000)
LESS: Transfer to Debt Service Fund	(71,285,139)
LESS: Transfer to Tax Revaluation Fund	(358,750)
LESS: Transfer to Grants Fund	(46,902)
LESS: Transfer to School Capital Outlay Fund	(4,050,000)

<b>Net General Fund Appropriations</b>	<b><u>\$ 763,061,209</u></b>
--	------------------------------

**REVENUE**

The appropriations made in the previous page are funded by revenue estimates in the General Fund according to the following schedule:

Ad Valorem Taxes	\$ 516,976,000
Federal/State Funds	94,705,383
Other Revenues	23,283,635
Sales Tax	101,750,000
User Charges	48,016,615
Transfers from Other Funds	-
Appropriated Fund Balance	55,420,367
<b>Total General Fund Revenue</b>	<b>\$ 840,152,000</b>

LESS: Transfer to County Building Construction Fund	(1,350,000)
LESS: Transfer to Debt Service Fund	(71,285,139)
LESS: Transfer to Tax Revaluation Fund	(358,750)
LESS: Transfer to Grants Fund	(46,902)
LESS: Transfer to School Capital Outlay Fund	(4,050,000)
<b>Net General Fund Revenue</b>	<b>\$ 763,061,209</b>

NOTE: The General Fund Appropriated Fund Balance is comprised of the following components:

**COMPONENT**

Fund Level	\$30,795,000
ARPA Enabled Projects	18,997,000
Public Health: Medicaid Programs, Hazardous Materials, Other	2,093,336
Prior Year Proceeds for Vehicles	1,775,000
Law Enforcement: Federal Forfeiture Funds	686,144
Prior Year Vehicle Expansion Requests	460,000
Register of Deeds: Automation Funds	286,509
Coordinated Services: ABC Bottle Tax Funds	250,000
Family Justice Center: Camp Hope	42,000
Social Services: Team HOPE	24,500
Family Justice Center: Other Funds	10,000
Soil & Water Conservation	878
<b>Total General Fund Appropriated Fund Balance</b>	<b>\$ 55,420,367</b>

**Section 2:** Budget requests to this Board by the Board of Education of Guilford County, and the Board of Trustees of Guilford Technical Community College were received by May 15. Funding in Section 1 supports the operation and capital maintenance of the respective units, totaling \$262,726,073 for Guilford County Schools (plus an additional \$4.0 million of fund balance available in the School Capital Outlay Fund) and \$20,157,500 for Guilford Technical Community College.

**Section 3: Other Annual Funds Appropriation & Revenue**

The following is hereby appropriated and revenues estimated to be available for the indicated funds for the fiscal year beginning July 1, 2023, and ending June 30, 2024:

<b>FUND</b>	<b>APPROPRIATION</b>	<b>REVENUE</b>
<b><i>Debt Service Fund:</i></b>		
Debt Repayment	<u><b>\$ 107,953,000</b></u>	
Appropriated Fund Balance		\$ 5,285,475
Federal/State Funds		2,382,386
Sales Tax		29,000,000
Transfers from Other Funds (General Fund)		<u>71,285,139</u>
		<u><b>\$ 107,953,000</b></u>
<b><i>Internal Service Fund:</i></b>		
Health Care Plan & Risk Retention – Administration, Liability, Property, & Workers’ Compensation	<u><b>\$ 59,010,000</b></u>	
Appropriated Fund Balance		\$ 2,235,925
Other Revenues		15,000
User Charges		<u>56,759,075</u>
		<u><b>\$ 59,010,000</b></u>
<b><i>Tax Revaluation Fund:</i></b>		
General Government	<u><b>\$ 362,500</b></u>	
Appropriated Fund Balance		\$ 3,750
Transfers from Other Funds (General Fund)		<u>358,750</u>
		<u><b>\$ 362,500</b></u>
<b><i>Room Occupancy &amp; Tourism Development Fund:</i></b>		
Economic Development & Assistance	<u><b>\$ 10,000,000</b></u>	
Occupancy Tax		<u><b>\$ 10,000,000</b></u>
<b><i>DSS Representative Payee Fund:</i></b>		
Human Services	<u><b>\$ 4,000,000</b></u>	
Federal/State Funds		<u><b>\$ 4,000,000</b></u>
<b><i>Fines &amp; Forfeitures Fund:</i></b>		
Education	<u><b>\$ 4,000,000</b></u>	
Other Revenue		<u><b>\$ 4,000,000</b></u>

NOTE: In the event the actual net proceeds from the Occupancy Tax exceed or fall short of the appropriated amounts, the actual net proceeds from the tax shall constitute the appropriations from the tax levy and the Budget Officer is authorized to amend the budget upward to cover the actual revenue collected.

**Section 4: Summary of Total County Budget by Fund**

This section is presented for informational purposes only:

**APPROPRIATION**

General Fund	\$ 840,152,000
Debt Service Fund	107,953,000
Room Occupancy & Tourism Development Fund	10,000,000
Tax Revaluation Fund	362,500
Fines & Forfeitures Fund	4,000,000
DSS Representative Payee Fund	4,000,000
Rural Fire Districts Fund	31,689,101
<b>Subtotal: Appropriations (All Funds)</b>	<b>\$ 998,156,601</b>

LESS: Transfer to Debt Service Fund	(71,285,139)
LESS: Transfer to Tax Revaluation Fund	(358,750)
<b>Subtotal: Transfers to Other Funds (All Funds)</b>	<b>(71,643,889)</b>

<b>Total Appropriation: All Funds</b>	<b>\$ 926,512,712</b>
---------------------------------------	-----------------------

**Notes:**

- 1) The General Fund Budget for Law Enforcement includes a transfer of \$2,004,000 to the Law Enforcement Separation Fund, an unbudgeted fund, pursuant to NCGS 159-13 (a)(3).
- 2) In addition to the Total Appropriation shown above, the Total County Budget includes funding for the Internal Service Fund financial plan. Total appropriations for the Internal Service Fund, which are in addition to the \$926,512,712 figure shown above, are \$59,010,000.

**Section 5: Fire Protection & Service Districts Fund Appropriation & Revenue**

In addition to the Countywide budget necessary for the function of the county government, Guilford County is required by law to make appropriations and to levy and collect taxes which have been authorized by the vote of the people of the special tax districts or by the establishment of a fire protection district or fire service district overlay. The following is hereby appropriated and revenues estimated to be available for the indicated Fire Protection & Service Districts for the fiscal year beginning July 1, 2023, and ending June 30, 2024:

<b>APPROPRIATION</b>	
Alamance Community Fire Protection District	\$ 187,128
Alamance Community Fire Service District Overlay	2,661,806
Climax Fire Protection District	87,375
Climax Fire Service District Overlay	371,750
Colfax Fire Protection District	113,432
Colfax Fire Service District Overlay	1,144,888
Fire Protection District No. 1 (Horneytown)	60,749
Gibsonville Fire Protection District	19,271
Guilford College Community Fire Protection District	570,006
Guilford College Community Fire Svc. Dist. Overlay	39,579
Guil-Rand Fire Protection District	-
Guil-Rand Fire Service District Overlay	308,116
Julian Fire Protection District	5,433
Julian Fire Service District Overlay	112,273
Kimesville Fire Protection District	151,357
McLeansville Fire Protection District	175,000
McLeansville Fire Service District Overlay	2,001,328
Mount Hope Fire Protection District	100,096
Mount Hope Service District Overlay	1,126,805
No. 13 (Rankin) Fire Protection District	151,012
No. 13 (Rankin) Fire Service District Overlay	2,197,201
No. 14 (Franklin) Fire Protection District	58,997
No. 14 (Franklin) Fire Service District Overlay	288,398
No. 18 (Deep River) Fire Protection District	42,919
No. 18 (Deep River) Fire Service District Overlay	388,481
No. 28 (Frieden's) Fire Protection District	29,491
No. 28 (Frieden's) Fire Service District Overlay	378,368
Northeast Fire Protection District	195,763
Northeast Fire Service District Overlay	2,165,362
Oak Ridge Fire Protection District	130,334
Oak Ridge Fire Service District Overlay	2,487,268
Pinecroft-Sedgefield Fire Protection District	156,816
Pinecroft-Sedgefield Fire Service District Overlay	3,772,684
Pleasant Garden Fire Protection District	69,343
Pleasant Garden Fire Service District Overlay	1,429,804
PTIA Fire Service District	205,451
Southeast Fire Protection District	54,204
Southeast Fire Service District Overlay	345,227
Stokesdale Fire Protection District	1,533,196
Summerfield Fire Protection District	487,060
Summerfield Fire Service District Overlay	4,558,497
Whitsett Fire Protection District	170,477
Whitsett Fire Protection Service District Overlay	1,156,356
<b>Total Fire Protection &amp; Service Districts</b>	<b>\$ 31,689,101</b>

<b>REVENUE</b>	<b>Property Tax</b>	<b>Sales Tax</b>	<b>Fund Balance</b>	<b>Total Revenue</b>
Alamance Community Fire Protection District	\$ -	\$ -	\$ 187,128	\$ 187,128
Alamance Community Fire Service District Overlay	2,268,087	393,719	-	2,661,806
Climax Fire Protection District	-	-	87,375	87,375
Climax Fire Service District Overlay	253,149	118,601	-	371,750
Colfax Fire Protection District	-	-	113,432	113,432
Colfax Fire Service District Overlay	869,726	204,340	70,822	1,144,888
Fire Protection District No. 1 (Horneytown)	44,843	11,094	4,812	60,749
Gibsonville Fire Protection District	12,980	3,199	3,092	19,271
Guilford College Community Fire Protection District	431,049	138,957	-	570,006
Guilford College Community Fire Svc. Dist. Overlay	32,663	6,916	-	39,579
Guil-Rand Fire Protection District	-	-	-	-
Guil-Rand Fire Service District Overlay	248,858	59,258	-	308,116
Julian Fire Protection District	-	-	5,433	5,433
Julian Fire Service District Overlay	91,377	20,896	-	112,273
Kimesville Fire Protection District	113,793	26,000	11,564	151,357
McLeansville Fire Protection District	-	-	175,000	175,000
McLeansville Fire Service District Overlay	1,660,012	341,316	-	2,001,328
Mount Hope Fire Protection District	-	-	100,096	100,096
Mount Hope Service District Overlay	946,340	180,465	-	1,126,805
No. 13 (Rankin) Fire Protection District	-	-	151,012	151,012
No. 13 (Rankin) Fire Service District Overlay	1,747,106	450,095	-	2,197,201
No. 14 (Franklin) Fire Protection District	-	-	58,997	58,997
No. 14 (Franklin) Fire Service District Overlay	233,384	55,014	-	288,398
No. 18 (Deep River) Fire Protection District	-	-	42,919	42,919
No. 18 (Deep River) Fire Service District Overlay	333,359	49,235	5,887	388,481
No. 28 (Frieden's) Fire Protection District	-	-	29,491	29,491
No. 28 (Frieden's) Fire Service District Overlay	313,280	65,088	-	378,368
Northeast Fire Protection District	-	-	195,763	195,763
Northeast Fire Service District Overlay	1,725,927	439,435	-	2,165,362
Oak Ridge Fire Protection District	-	-	130,334	130,334
Oak Ridge Fire Service District Overlay	1,994,519	492,749	-	2,487,268
Pinecroft-Sedgefield Fire Protection District	-	-	156,816	156,816
Pinecroft-Sedgefield Fire Service District Overlay	3,088,871	683,813	-	3,772,684
Pleasant Garden Fire Protection District	-	-	69,343	69,343
Pleasant Garden Fire Service District Overlay	1,218,922	210,882	-	1,429,804
PTIA Fire Service District	179,826	25,625	-	205,451
Southeast Fire Protection District	-	-	54,204	54,204
Southeast Fire Service District Overlay	282,768	62,459	-	345,227
Stokesdale Fire Protection District	1,130,093	276,933	126,170	1,533,196
Summerfield Fire Protection District	-	-	487,060	487,060
Summerfield Fire Service District Overlay	3,627,405	931,092	-	4,558,497
Whitsett Fire Protection District	-	-	170,477	170,477
Whitsett Fire Service District Overlay	963,766	192,590	-	1,156,356
<b>Total Fire Protection &amp; Service Districts</b>	<b>\$ 23,812,103</b>	<b>\$ 5,439,771</b>	<b>\$ 2,437,227</b>	<b>\$ 31,689,101</b>

## Section 6: *Tax Levy – Fire Protection & Ambulance and Rescue Service Districts*

That there is hereby levied for the fiscal year beginning July 1, 2023 and ending June 30, 2024, the following Special District, Fire Protection District, and Fire Service District Overlay tax rates on each one hundred (\$100) valuation of estimated taxable property situated in the Special District, as listed for taxes as of January 1, 2023, for the purpose of raising the revenue from current year's taxes, as set out in the foregoing District estimates of revenue, and in order to finance the foregoing District Appropriations:

<b>District</b>	<b>FY2023 Adopted Tax Rate</b>	<b>FY2024 Adopted Tax Rate</b>
Alamance Community Fire Protection District	-	-
Alamance Community Fire Service District Overlay	15.55	<b>15.55</b>
Climax Fire Protection District	-	-
Climax Fire Service District Overlay	17.63	<b>17.63</b>
Colfax Fire Protection District	-	-
Colfax Fire Service District Overlay	11.90	<b>13.59</b>
Fire Protection District No. 1 (Hornetown)	15.00	<b>15.00</b>
Gibsonville Fire Protection District	7.74	<b>7.74</b>
Guilford College Community Fire Protection District	10.00	<b>10.00</b>
Guilford College Community Fire Svc. Dist. Overlay	5.00	<b>5.00</b>
Guil-Rand Fire Protection District	-	-
Guil-Rand Fire Service District Overlay	14.66	<b>14.66</b>
Julian Fire Protection District	-	-
Julian Fire Service District Overlay	12.14	<b>12.14</b>
Kimesville Fire Protection District	8.90	<b>8.90</b>
McLeansville Fire Protection District	-	-
McLeansville Fire Service District Overlay	14.81	<b>14.81</b>
Mount Hope Fire Protection District	-	-
Mount Hope Service District Overlay	8.00	<b>8.00</b>
No. 13 (Rankin) Fire Protection District	-	-
No. 13 (Rankin) Fire Service District Overlay	12.52	<b>12.52</b>
No. 14 (Franklin) Fire Protection District	-	-
No. 14 (Franklin) Fire Service District Overlay	9.82	<b>9.82</b>
No. 18 (Deep River) Fire Protection District	-	-
No. 18 (Deep River) Fire Service District Overlay	12.41	<b>12.41</b>
No. 28 (Frieden's) Fire Protection District	-	-
No. 28 (Frieden's) Fire Service District Overlay	13.90	<b>13.90</b>
Northeast Fire Protection District	-	-
Northeast Fire Service District Overlay	13.99	<b>13.99</b>
Oak Ridge Fire Protection District	-	-
Oak Ridge Fire Service District Overlay	9.77	<b>9.77</b>
Pinecroft-Sedgefield Fire Protection District	-	-
Pinecroft-Sedgefield Fire Service District Overlay	13.72	<b>13.72</b>
Pleasant Garden Fire Protection District	-	-
Pleasant Garden Fire Service District Overlay	13.88	<b>13.88</b>
PTIA Fire Service District	4.95	<b>4.95</b>
Southeast Fire Protection District	-	-
Southeast Fire Service District Overlay	13.75	<b>13.75</b>
Stokesdale Fire Protection District	10.00	<b>10.00</b>
Summerfield Fire Protection District	-	-
Summerfield Fire Service District Overlay	13.10	<b>13.10</b>
Whitsett Fire Protection District	-	-
Whitsett Fire Service District Overlay	9.27	<b>9.27</b>

**Section 7: *Tax Levy – County***

That there is hereby levied for the fiscal year beginning July 1, 2023 and ending June 30, 2024, the following countywide rates of tax on each one hundred dollars (\$100) valuation of taxable property situated in the County, as listed for taxes as of January 1, 2023, for the purpose of raising the revenue from current year's taxes, as set forth in the foregoing countywide estimates of revenue, and in order to finance the foregoing countywide appropriations:

**Total Countywide Tax Rate:**      **73.05¢**

NOTE: This rate is based on estimated total valuation of property, for the purpose of taxation, of \$71.1 billion.

- Section 8:**
- A.** That the foregoing appropriations, including salaries of individual officers and employees, schedules of expected revenues, and tax levies are based on the Annual Budget Estimate as amended or corrected and statements prepared by the Budget Officer, and this ordinance is in the form prescribed by the Budget Officer as provided by law.
  - B.** That effective with the start of the first pay period of the new fiscal year, the Classification and Pay Plan is amended to incorporate all personnel actions such as reclassifications and pay modifications recommended by the Human Resources department and approved by the County Manager, including pay and salary compensation for vehicles, clothing and other related items and to delete any positions abolished in connection with any Reduction in Force. Funding for the Plan and compensation items is included in the various departments as appropriate.
  - C.** That the appropriations in the County Commissioners & Clerk department in Section 1, includes compensation to members of the Board of County Commissioners based upon the following schedule:
    - Chairman: Salary - \$34,800 per year
    - Vice-Chairman: Salary - \$32,400 per year
    - All Other Commissioners: Salary - \$31,200 per year
    - Communication stipend (optional) - \$60 per month
  - D.** That the appropriations in the Board of Elections department in Section 1, includes compensation to members of the Board of Elections at the rate of \$25 per meeting plus amounts sufficient to provide total annual compensation for the Chairman of the Board of Elections in the amount of \$6,188 and for other members in the amount of \$4,400.

Precinct officials shall be compensated as follows:

- Chief Judges - \$310 per election
- Judges - \$265 per election
- Precinct Transfer Assistants - \$265 per election
- Assistants - \$220 per election (precinct officials maintaining their Precinct Officials Certification are paid an additional \$35 per election).

Pursuant to NCGS 163-32, members of the Board of Elections shall also be reimbursed within budgeted funds for expenditures necessary and incidental to the discharge of their duties.



- Section 9:**
- A.** That the County Manager, or designee thereof, is authorized to make expenditures from the contingency appropriation in the General Fund for items not specifically provided for elsewhere in Section 1 through Section 8, inclusive of this ordinance in the amounts not to exceed \$30,000 for each expenditure. Any such expenditure shall be reported to the Board of Commissioners at its next regular meeting.
  - B.** That the County Manager, as Budget Officer, or designee thereof, 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, technology, and facility expense (531000 - Routine Building Maintenance/Repair, 531100 - Maintenance of Lawns/Grounds, 532900 - Special Facilities Maintenance/Repair) accounts to the same accounts in other departments within the General fund to adjust for projected expenditure patterns. Each such transfer shall be reported to the Board of Commissioners at its next regular meeting.
  - C.** That during a Locally or Nationally Declared State of Emergency, the County Manager or their designee is authorized to (1) make expenditures from the contingency appropriation in the General Fund for items not specifically provided for elsewhere in Section 1 through Section 9. inclusive of this ordinance in any amount; (2) transfer moneys from one appropriation to another within the same fund in any amount; except that funds appropriated are restricted to a response to or recovery from a declared State of Emergency; and (3) expedite and modify current county purchasing and contract processes to meet the life safety and recovery needs during a declared State of Emergency within applicable state laws. Any actions exercised according to this section shall be reported to the Board of Commissioners at its next regular meeting.

- Section 10:**
- A.** The Board of Commissioners adopts the fees as set forth in fee schedule attached hereto and incorporated by reference, including, but not limited to, Public Health clinic fees. The Board of Commissioners hereby delegates to the Manager authority to add additional fees and modify existing fees during the fiscal year without further board approval.

To the extent permitted by law, the Register of Deeds fees are as prescribed by law; it is recognized herein that the Register in his discretion may waive fees incurred by the District Attorney's Office and Public Defender's Office for the 18th Judicial District in the execution of their duties.

- B.** That in compliance with the Public Records Law, and unless otherwise provided by law (e.g., Register of Deeds), the County establishes the following fees to receive copies of such records:
  - At the Courthouse and in County Offices - \$0.15 per page except for copies of microfiche, which are \$0.15 per fiche.
  - By Compact Disc (CD) - \$2.00 per CD.
- C.** That the County Manager, or their designee, shall have authority to execute the following contracts, amendments, or change orders, provided they comply with N.C. Gen. Stat. § 143-129 procedures and are within budgeted funds:

- a) Any lease agreement for one year or less
- b) Any contract for land acquisition
- c) Any contract for construction or repair that is less than \$500,000
- d) Any contract, for apparatus, supplies, materials, equipment, that does not exceed \$90,000
- e) All service contracts, including but not limited to, service and information technology contracts as defined by N.C. Gen. Stat. § 143-129.8, that do not exceed \$200,000
- f) Amendments or change orders to 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
- g) Grant agreements (where County is the grantor) for public funds within budgeted amounts
- h) Resolution of a claim in which County payment(s) do not exceed \$200,000
- i) Contracts not addressed more specifically above which commit no County funds and are not required by law to receive Board approval (for example, grant agreements where the County is the grantee and other revenue contracts)

The Manager's authority under this section does not authorize the Manager to add or commit to add new positions without Board approval. At the Manager's discretion, any lease, contract, amendment, or change order described in this section may nevertheless be submitted to the Board. Contracts, amendments, or change orders duly approved by the Board may be executed by the Chairman, the Manager, or the Manager's designee. Board action approving a contract, amendment, or change order shall be deemed to authorize necessary budget amendments.

Uniform Guidance Procurement Policy: When utilizing federal funding, expenditures are to comply with all applicable policies including the Uniform Guidance Procurement Policy, as it may apply.

- D.** The Manager is authorized to sell, lease, or otherwise dispose of any county property except real property, with a value of less than \$30,000.
- E.** That proposed projects where the estimated professional fee is in an amount less than \$30,000 or the amount authorized by NCGS 143-64.32, whichever is greater, for architectural, engineering and surveying services are hereby exempted from the requirements of Article 3D of Chapter 143 of the General Statutes, in accordance with NCGS 143-64.32. In addition, other particular projects may be exempted from the requirements of said Article 3D by the County Manager, in a manner which states the reasons therefore and the circumstances attendant thereto in each instance, as authorized by NCGS 143-64.32.
- F.** The County Manager is authorized to accept gifts, in-kind services, personal property, real property, and monetary donations up to \$25,000 per donation to the extent permitted by and pursuant to N.C. General Statute 159-15 and 153A-12.
- G.** The County is authorized to engage in electronic transactions as defined in GS 159-28 by resolution of the Board of Commissioners on June 7, 2018 in accordance with appropriate policies adopted and maintained by the Finance Officer, under direction of the County Manager.

- Section 11:** That in accordance with NCGS 159-13.1, the Board of Commissioners adopts a financial plan to operate the Internal Service Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024, with revenue derived from fees for services, fund balances, and other miscellaneous revenues being adequate to meet expenditures as outlined in Section 3.
- Section 12:** Appropriations herein above authorized and made shall have the amounts of the outstanding purchase orders and unearned portion of contracts at June 30, 2023 added to each appropriation as it applies in order to properly account for the payment against the fiscal year in which it is paid.
- Section 13:** In accordance with NCGS 153A-150, the Board of Commissioners adopted a plan to finance the next reappraisal at a cost of \$2,200,000 in the FY2023 Budget Ordinance. Funds are appropriated for FY2024 in the Tax Revaluation Fund to cover the cost that is estimated to be incurred during FY2024 in preparing for and conducting the revaluation. Such costs may include salaries, fringes, operating expenses and related expenditures for County appraisers and other staff employees who will conduct the revaluation.
- Section 14:** That copies of the ordinance shall be filed with the County Manager, Finance Director, and Clerk to the Board.
- Section 15:** The effective date of this ordinance is July 1, 2023.

**ADOPTED** This the 15<sup>th</sup> day of June, 2023.

**FY2024 Budget****Exhibit A****Changes to Recommended Budget****County Manager's Changes**

The following changes to the County Manager's recommended budget **are incorporated into the FY2024 Budget ordinance.**

<b>GENERAL FUND</b>	<b>EXPENSE</b>	<b>REVENUE</b>	<b>COUNTY \$ IMPACT</b>	<b>POSITIONS</b>
<b>Manager's Recommended Budget</b>	<b>\$ 832,300,000</b>	<b>\$ 832,300,000</b>	<b>\$ -</b>	<b>2,900.75</b>
<b>Social Services</b>				
Align Medicaid Expansion Operating to State Funding Award	\$ (737,000)	\$ (737,000)	\$ -	-
	<b>\$ (737,000)</b>	<b>\$ (737,000)</b>	<b>\$ -</b>	<b>-</b>
<b>Public Health</b>				
Align funding for Mobile Health Clinic to \$430,000 to purchase the van and reduce associated positions	\$ -	\$ -	\$ -	(3.00)
	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>(3.00)</b>
<b>County Manager's Changes Total</b>	<b>\$ (737,000)</b>	<b>\$ (737,000)</b>	<b>\$ -</b>	<b>(3.00)</b>
<b>Subtotal Including All Changes</b>	<b>\$ 831,563,000</b>	<b>\$ 831,563,000</b>	<b>\$ -</b>	<b>2,897.75</b>
<b>Manager's Revised General Fund Budget (No Change)</b>	<b>\$ 831,563,000</b>	<b>\$ 831,563,000</b>	<b>\$ -</b>	<b>2,897.75</b>

## Changes to Recommended Budget

## Board of Commissioners' Changes

The following changes to the County Manager's recommended budget **are incorporated into the FY2024 Budget ordinance**. Per the *Motion to Adopt the FY2024 Guilford County Budget Ordinance, Related Budget Provisions, and Tax Rates*, the Budget Ordinance is "amended to incorporate final Board changes and related items".

GENERAL FUND	EXPENSE	REVENUE	COUNTY \$ IMPACT	POSITIONS
<b>Manager's Recommended Budget</b>	<b>\$ 831,563,000</b>	<b>\$ 831,563,000</b>	<b>\$ -</b>	<b>2,897.75</b>
<b>Guilford County Schools</b>				
Increase appropriation to Guilford County Schools local current expense fund by \$15,415,675. The intent of these funds is to support pay adjustments for classified employees.	\$ 15,415,675	\$ -	\$ 15,415,675	
Fund annual school capital maintenance at \$6.5 million instead of \$10 million.	\$ (3,500,000)		\$ (3,500,000)	
	<b>\$ 11,915,675</b>	<b>\$ -</b>	<b>\$ 11,915,675</b>	
<b>Guilford County Technical Community College</b>				
Increase appropriation to Guilford Technical Community College local current expense by \$500,000.	\$ 500,000	\$ -	\$ 500,000	
	<b>\$ 500,000</b>	<b>\$ -</b>	<b>\$ 500,000</b>	
Fund \$4 million of eligible annual school capital from fund balance available in the School Capital Outlay Fund.	\$ (4,000,000)		\$ (4,000,000)	
	<b>\$ (4,000,000)</b>	<b>\$ -</b>	<b>\$ (4,000,000)</b>	

**FY2024 Budget**
**Exhibit B**
**Changes to Recommended Budget**
**Board of Commissioners' Changes**

<b>GENERAL FUND</b>	<b>EXPENSE</b>	<b>REVENUE</b>	<b>COUNTY \$ IMPACT</b>	<b>POSITIONS</b>
<b>All Other Changes</b>				
Increase appropriation to Economic Development & Assistance for Economic Development Community Based Organizations	\$ 60,000	\$ -	\$ 60,000	
Increase appropriation to Coordination Services to support Community Based Organizations	\$ 115,000	\$ -	\$ 115,000	
Increase appropriation to Coordination Services to support Oak Ridge supplemental request for security cameras and ADA ramp improvements	\$ 140,000	\$ -	\$ 140,000	
Add one (1) Mechanic position in Emergency Services with effective start date in January	\$ 39,075	\$ -	\$ 39,075	1.00
Add five (5) positions in Tax with September start dates: 2 Appraiser II, 2 Appraiser I, and 1 Exempt Property Auditor	\$ 319,250			5.00
Reduce appropriations associated with updated vacancy credit	\$ (500,000)	\$ -	\$ (500,000)	
Increase Other Revenues associated with updated projections for investment earnings	\$ -	\$ 1,600,000	\$ (1,600,000)	
Increase Property Tax revenues associated with updated projections	\$ -	\$ 819,000	\$ (819,000)	
	<b>\$ 173,325</b>	<b>\$ 2,419,000</b>	<b>\$ (2,564,925)</b>	<b>6.00</b>
<b>Board of Commissioners Changes Total</b>	<b>\$ 8,589,000</b>	<b>\$ 2,419,000</b>	<b>\$ 5,850,750</b>	<b>6.00</b>
<b>Subtotal Including All Changes</b>	<b>\$ 840,152,000</b>	<b>\$ 833,982,000</b>	<b>\$ 6,170,000</b>	<b>2,903.75</b>
<b>Increase Appropriated Fund Balance</b>		<b>\$ 6,170,000</b>	<b>\$ (6,170,000)</b>	
<b>Board of Commissioners' Revised General Fund Budget</b>	<b>\$ 840,152,000</b>	<b>\$ 840,152,000</b>	<b>\$ -</b>	<b>2,903.75</b>

**FY2024 Budget****Exhibit B****Changes to Recommended Budget****Board of Commissioners' Changes**

The following changes to the County Manager's recommended budget **are incorporated into the FY2024 Budget ordinance**. These changes were discussed with the Board of Commissioners at the June 6, 2023, Budget Work Session.

<b>FIRE DISTRICT FUND</b>	<b>EXPENSE</b>	<b>REVENUE</b>	<b>COUNTY \$ IMPACT</b>	<b>POSITIONS</b>
<b>Manager's Recommended Budget</b>	<b>\$ 31,160,994</b>	<b>\$ 31,160,994</b>	<b>\$ -</b>	
<b>Colfax (Kernersville)</b>				
Increase Property Tax rate by 1.69 cents to 13.59 cents and revised revenue estimates	\$ -	\$ 111,206	\$ -	
Increase Sales Tax Appropriation	\$ -	\$ 17,811	\$ -	
Increase Appropriated Fund Balance	\$ -	\$ 17,221	\$ -	
Increase Appropriation to District	\$ 146,238	\$ -	\$ -	
	<b>\$ 146,238</b>	<b>\$ 146,238</b>	<b>\$ -</b>	
<b>Fire District 13 (Rankin)</b>				
Decrease Property Tax Appropriation	\$ -	\$ (20,034)	\$ -	
Increase Sales Tax Appropriation	\$ -	\$ 68,005	\$ -	
Increase Appropriated Fund Balance	\$ -	\$ 28,973	\$ -	
Increase Appropriation to District	\$ 76,944	\$ -	\$ -	
	<b>\$ 76,944</b>	<b>\$ 76,944</b>	<b>\$ -</b>	
<b>Northeast</b>				
Decrease Property Tax Appropriation	\$ -	\$ (5,648)	\$ -	
Increase Sales Tax Appropriation	\$ -	\$ 68,521	\$ -	
Increase Appropriated Fund Balance	\$ -	\$ 60,899	\$ -	
Increase Appropriation to District	\$ 123,772	\$ -	\$ -	
	<b>\$ 123,772</b>	<b>\$ 123,772</b>	<b>\$ -</b>	

**FY2024 Budget**  
**Changes to Recommended Budget**

**Exhibit B**  
**Board of Commissioners' Changes**

<b>FIRE DISTRICT FUND</b>	<b>EXPENSE</b>	<b>REVENUE</b>	<b>COUNTY \$ IMPACT</b>	<b>POSITIONS</b>
<b>Oak Ridge</b>				
Increase Property Tax Appropriation	\$ -	\$ 8,280	\$ -	
Increase Sales Tax Appropriation	\$ -	\$ 62,740	\$ -	
Increase Appropriated Fund Balance	\$ -	\$ 35,537	\$ -	
Increase Appropriation to District	\$ 106,557	\$ -	\$ -	
	<b>\$ 106,557</b>	<b>\$ 106,557</b>	<b>\$ -</b>	
<b>Stokesdale</b>				
Increase Property Tax Appropriation	\$ -	\$ 223	\$ -	
Increase Sales Tax Appropriation	\$ -	\$ 56,100	\$ -	
Increase Appropriated Fund Balance	\$ -	\$ 18,273	\$ -	
Increase Appropriation to District	\$ 74,596	\$ -	\$ -	
	<b>\$ 74,596</b>	<b>\$ 74,596</b>	<b>\$ -</b>	
<b>Manager's Revised General Fund Budget (No Change)</b>	<b>\$ 31,689,101</b>	<b>\$ 31,689,101</b>	<b>\$ -</b>	



## Changes to Recommended Budget

## Community Based Organization Awards

Board Priority	CBO Organization	FY2024
Behavioral Health, Substance Use Disorders, and Homelessness	Lydia House	\$ 25,000
	Malachi House II	\$ 50,000
Strong Communities (Safe Spaces, Arts, Culture and Green Spaces)	African-American Atelier, Inc	\$ 50,000
	Carolina Theater of GSO	\$ 50,000
	Crime Stoppers	\$ 25,000
	Families Against Senseless Killings (FASK)	\$ 25,000
	Feral Cats Program in High Point	\$ 10,000
	Friends of John Coltrane	\$ 25,000
	High Point Arts Council	\$ 50,000
	High Point Discovered Inc	\$ 10,000
	NC Folk Festival	\$ 25,000
	Piedmont Triad Film Commission	\$ 25,000
	Pleasant Garden Fire Department	\$ 25,000
	Southwest Renewal Foundation of High Point, Inc	\$ 125,000
	The International Civil Rights Center & Museum	\$ 200,000
	United Arts Council of Greater GSO	\$ 75,000
Healthy Early Childhood Environments and Education	BackPack Beginnings	\$ 50,000
	Big Brothers Big Sisters	\$ 20,000
	Carl Chavis YMCA	\$ 75,000
	Court Support for Families	\$ 15,000
	Diaper Bank of NC	\$ 50,000
	Dudley Panther Athletic Club	\$ 50,000
	D-Up Inc	\$ 20,000
	Establishing Safe Cultures	\$ 20,000
	Growing the Distance	\$ 20,000
	Hayden-Harman Foundation	\$ 5,000
	High Point Andrews Athletics Club	\$ 5,000
	High Point Central Booster Club	\$ 5,000
	High Point LEAP	\$ 20,000
	Jalloh's Upright Services of NC	\$ 20,000
	Kids Poetry Basketball	\$ 20,000
	Level Up Parenting	\$ 10,000
	Next Level Mentoring Program	\$ 50,000
	Puzzle Play Foundation	\$ 25,000
	RJW Ministries Inc	\$ 20,000
	Sister Circle International	\$ 75,000
	Southwest High School Booster Club	\$ 5,000
	The Sparrow's Nest dba Black Suit Initiative	\$ 20,000
	The Aaron T. Jones Jetblack Empowerment Foundation	\$ 50,000
	Turning Everything Around	\$ 20,000
	United Way of Greater High Point	\$ 10,000
	Welfare Reform Liaison Project	\$ 25,000
	YWCA of High Point	\$ 20,000
	YMCA of Greensboro (Hayes-Taylor)	\$ 50,000
	Youth Behavior Helper	\$ 20,000
Access to Healthcare, Wellbeing, and Food Security	A Simple Gesture	\$ 15,000
	Arc of High Point	\$ 20,000
	Combat Female Vet Fam United	\$ 50,000
	Commander Peace Academy	\$ 20,000
	Concept Innovators	\$ 5,000
	Growing High Point	\$ 20,000
	Senior Resources	\$ 50,000
	The MIND Group	\$ 25,000
	Triad Food Pantry	\$ 50,000
	Triad Health Project	\$ 40,000
Total		\$ 1,885,000

## **RESOLUTION OF THE BOARD OF COMMISSIONERS THE GUILFORD COUNTY DESIGNATING CERTAIN GENERAL FUNDS AS COMMITTED FUND BALANCE**

**WHEREAS**, the Governmental Standards Accounting Board (GASB) has issued Statement No. 54, establishing a hierarchy clarifying constraints that govern how a government entity can use amounts reported as fund balance; and

**WHEREAS**, the Guilford County Board of Commissioners (sometimes hereinafter “the Board”) is the highest level decision-making authority, and has the authority to commit, assign, or evaluate existing fund balance classifications and identify the intended uses of committed or assigned funds; AND

**WHEREAS**, the committed fund balance classification reflects amounts subject to specific internal constraints self-imposed by the Board; and

**WHEREAS**, once the committed fund-balance constraints are imposed, it requires the constraint to be revised, removed or redirected for other purposes by the Board in the same manner as the Board originally approved the commitment; and

**WHEREAS**, the Board has determined it has specific needs that it elects to fund with portions of its General Fund ending fund balance.

**NOW, THEREFORE, BE IT RESOLVED**, that the Guilford County Board of Commissioners, hereby commits to utilizing portions of its general fund ending balance, as indicated by the committed fund classification in its financial statements, for the following purposes:

<b>Purpose</b>	<b>Justification</b>	<b>Estimated Amount</b>
School Capital Funding and Future Debt Service	Committed funding for debt service related to the \$1.7 billion in authorized school G.O. bonds	\$50,000,000
ARPA Enabled Projects	Fund Board Approved ARPA Enabled Projects including the Homelessness Taskforce, Integrated Data, and Transportation Taskforce	\$18,997,000

**BE IT FURTHER RESOLVED**, that such funds cannot be used for any purposes other than directed above, unless the Board adopts a successor resolution to revise or remove the constraint, or otherwise redirect the funds for other purposes; and

**BE IT FURTHER RESOLVED**, that the County’s County Manager, or their designee, is hereby authorized and directed to finalize the amounts to be committed for the purposes

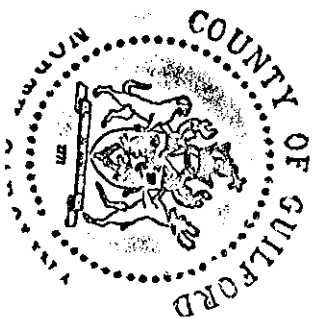
directed above based on the unaudited actual financial report for fiscal year 2023 no later than October 31, 2023.

Approved, passed and adopted by the Board of Commissioners of Guilford County on the 15<sup>th</sup> day of June, 2023:

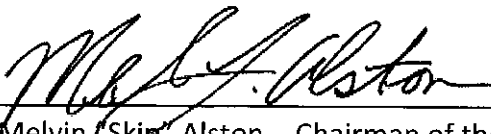
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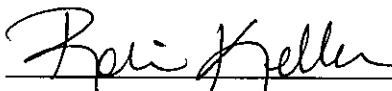
NOTES:                  1  

ABSETENTIONS:      0  



Attested to:

  
\_\_\_\_\_  
\_Melvin 'Skip' Alston\_, Chairman of the  
Governing Board of the Guilford County

  
\_\_\_\_\_  
\_Robin Keller\_, Clerk of the  
Governing Board of Guilford County



# Budget & Management Services

## FY2024 Capital Projects Summary

### Project Ordinances aligned with FY2024 Budget Adoption

The following project ordinances establish four (4) new projects in alignment with the FY2024 adopted budget. Each project ordinance is effective July 1.

<b>GCS FY24 Capital Allocation – County Funds</b>	School Capital Outlay	Transfer from General Fund	
		(\$500,000)	
		Fund Balance/Investment Earnings	<b>\$4,500,000</b>
		(\$4,000,000)	

This continues the county's investment in annual school capital maintenance, in addition to putting \$2.0 billion of bond referendums to support school construction. This includes \$0.5 million transfer from the General Fund and \$4.0 million in fund balance from prior investment earnings.

<b>GCS FY24 Capital Allocation – Education Lottery Funds</b>	School Capital Outlay	Transfer from The General Fund	
		(Federal/State Funds - Education Lottery)	<b>\$2,000,000</b>

This project funds additional investment for school capital maintenance from one-time lottery fund proceeds that were not fully realized in prior years. The County anticipates this funding will not be available in future years from this funding source. The school system will be required to identify eligible projects. The County will then bring applications to the Board of Commissioners to apply for state reimbursement.

<b>GTCC FY24 Capital Allocation</b>	School Capital Outlay	Transfer from General Fund	<b>\$1,550,000</b>

This project funds the annual amount for school capital maintenance. Historically this amount was approximately \$0.5 - \$1.5 million a year as outlined on page 77 of the budget book. In FY23, the Board of Commissioners increased the County funding to \$1.55 million. This maintains the investment of \$1.55 million.

<b>FY24 Facilities Maintenance</b>	CBCF	Transfer from General Fund	
		(\$1,350,000)	
		Appropriated Fund Balance	<b>\$1,515,000</b>
		(\$165,000)	

This project funds the annual maintenance for county needs. Historically, the County has transferred \$1.515 million from the General Fund to the County Building Construction Fund. Given recent project closures approved by the Board in May 2023, additional fund balance was available, resulting in savings to the General Fund to fund other priorities in the FY2024 budget.

**School Capital Outlay Fund  
Project Ordinance**

**FY24 GCS Capital Maintenance – County Funds**

**BE IT ORDAINED** by the Board of County Commissioners for Guilford County, North Carolina that the following project ordinance for Guilford County is hereby adopted in accordance with G.S. 159-13.2:

**SECTION 1.** The following planned expenditure and associated revenue are hereby authorized and appropriated in connection with this project:

PROJECT NAME	EXPENDITURE	REVENUE
FY24 GCS Capital Maintenance – County Funds	FY24 GCS Capital Maintenance – County Funds	Transfers from Other Funds ( <i>General Fund</i> ) \$ 500,000
		Other Revenue ( <i>Investment Earnings</i> ) \$4,000,000
	<b>Adopted \$ 4,500,000</b>	<b>Adopted \$ 4,500,000</b>

**SECTION 2.** This project ordinance authorizes all appropriations necessary for the completion of this project and it need not be readopted in any subsequent fiscal year. The budget officer shall include in subsequent budgets information and appropriations for this project during the budget year.

**SECTION 3.** This ordinance shall be duly entered in the minutes of the Guilford County Board of Commissioners. Within five days after adoption, a copy hereof shall be filed with the Finance Director, Budget Director, and Clerk.

**SECTION 4.** This ordinance may be amended in any manner so long as it continues to fulfill the requirements of G.S. 159-13.2 and other applicable laws.

**ADOPTED** on first reading this June 15, 2023, to be effective July 1, 2023, in accordance with G.S. 159-17.

**School Capital Outlay Fund  
Project Ordinance**

**FY24 GCS Capital Maintenance – Education Lottery Funds**

**BE IT ORDAINED** by the Board of County Commissioners for Guilford County, North Carolina that the following project ordinance for Guilford County is hereby adopted in accordance with G.S. 159-13.2:

**SECTION 1.** The following planned expenditure and associated revenue are hereby authorized and appropriated in connection with this project:

PROJECT NAME	EXPENDITURE	REVENUE
FY24 GCS Capital Maintenance – Education Lottery Funds	FY24 GCS Capital Maintenance – Education Lottery Funds	Transfers from Other Funds/ (General Fund) \$ 2,000,000
		<i>Public School Building Capital Fund (PSBCF): \$700,000</i>
		<i>Public School Building Repair &amp; Renovation Fund (PSBRRF): \$1,300,000</i>
	<b>Adopted \$ 2,000,000</b>	<b>Adopted \$ 2,000,000</b>

**SECTION 2.** This project ordinance authorizes all appropriations necessary for the completion of this project and it need not be readopted in any subsequent fiscal year. The budget officer shall include in subsequent budgets information and appropriations for this project during the budget year.

**SECTION 3.** This ordinance shall be duly entered in the minutes of the Guilford County Board of Commissioners. Within five days after adoption, a copy hereof shall be filed with the Finance Director, Budget Director, and Clerk.

**SECTION 4.** This ordinance may be amended in any manner so long as it continues to fulfill the requirements of G.S. 159-13.2 and other applicable laws.

**ADOPTED** on first reading this June 15, 2023, to be effective July 1, 2023, in accordance with G.S. 159-17.

**School Capital Outlay Fund  
Project Ordinance**

**FY24 GTCC Capital Maintenance**

**BE IT ORDAINED** by the Board of County Commissioners for Guilford County, North Carolina that the following project ordinance for Guilford County is hereby adopted in accordance with G.S. 159-13.2:

**SECTION 1.** The following planned expenditure and associated revenue are hereby authorized and appropriated in connection with this project:

PROJECT NAME	EXPENDITURE	REVENUE
FY24 GTCC Capital Maintenance	FY24 GTCC Capital Maintenance	Transfers from Other Funds (General Fund) \$ 1,550,000
	<b>Adopted \$ 1,550,000</b>	<b>Adopted \$ 1,550,000</b>

**SECTION 2.** This project ordinance authorizes all appropriations necessary for the completion of this project and it need not be readopted in any subsequent fiscal year. The budget officer shall include in subsequent budgets information and appropriations for this project during the budget year.

**SECTION 3.** This ordinance shall be duly entered in the minutes of the Guilford County Board of Commissioners. Within five days after adoption, a copy hereof shall be filed with the Finance Director, Budget Director, and Clerk.

**SECTION 4.** This ordinance may be amended in any manner so long as it continues to fulfill the requirements of G.S. 159-13.2 and other applicable laws.

**ADOPTED** on first reading this June 15, 2023, to be effective July 1, 2023, in accordance with G.S. 159-17.

**County Building Construction Fund  
Project Ordinance**

**FY24 Capital Maintenance**

**BE IT ORDAINED** by the Board of County Commissioners for Guilford County, North Carolina that the following project ordinance for Guilford County is hereby adopted in accordance with G.S. 159-13.2:

**SECTION 1.** The following planned expenditure and associated revenue are hereby authorized and appropriated in connection with this project:

PROJECT NAME	EXPENDITURE	REVENUE	
FY24 Capital Maintenance	FY24 Capital Maintenance	Transfers from Other Funds (General Fund)	\$ 1,350,000
		Appropriated Fund Balance	\$ 165,000
	<b>Adopted</b>	<b>\$ 1,515,000</b>	<b>Adopted \$ 1,515,000</b>

**SECTION 2.** This project ordinance authorizes all appropriations necessary for the completion of this project and it need not be readopted in any subsequent fiscal year. The budget officer shall include in subsequent budgets information and appropriations for this project during the budget year.

**SECTION 3.** This ordinance shall be duly entered in the minutes of the Guilford County Board of Commissioners. Within five days after adoption, a copy hereof shall be filed with the Finance Director, Budget Director, and Clerk.

**SECTION 4.** This ordinance may be amended in any manner so long as it continues to fulfill the requirements of G.S. 159-13.2 and other applicable laws.

**ADOPTED** on first reading this June 15, 2023, to be effective July 1, 2023, in accordance with G.S. 159-17.





# Budget & Management Services

## FY2024 Grant Projects Summary

### Grant Project Ordinances aligned with FY2024 Budget Adoption

Local Assistance and Tribal Consistency Fund Award	Grants Fund	Federal Funds (\$100,000)	<b>\$100,000</b>
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Guilford County was allocated two (2) tranches of \$50,000 each for a total allocation of \$100,000 of Local Assistance and Tribal Consistency Funds (LATCF) from the American Rescue Plan legislation. The County received the first tranche of \$50,000 in October, 2022, and the second tranche is expected to be distributed to the County in calendar year 2023.

The LATCF is a general revenue enhancement program providing additional assistance to eligible counties and Tribal governments. Recipients may use funds for any governmental purpose other than lobbying activities. As a general matter, the County may treat these funds in a similar manner to how we treat funds generated from our own revenue. Programs, services, and capital expenditures that are traditionally undertaken by a government are considered to fulfill a "governmental purpose." General expenditure categories guidelines provided by US Treasury include items such as health services, education, public safety, social services, economic development, and government administration.

Guilford County may use funds to cover costs incurred from March 15, 2021, onward with no deadline by which the funds must be spent. The County will be responsible for submitting an annual Project and Expenditure report to US Treasury until the funds are fully expended.

## Grant Projects Fund Project Ordinance

### FY2023 LATCF Award

**BE IT ORDAINED** by the Board of County Commissioners for Guilford County, North Carolina that the following project ordinance for Guilford County is hereby adopted in accordance with G.S. 159-13.2:

**SECTION 1.** The following planned expenditure and associated revenue are hereby authorized and appropriated in connection with this project:

PROJECT NAME	EXPENDITURE	REVENUE
FY2023 LATCF Award	FY2023 LATCF Award	Federal/State Funds      \$ 100,000
	<b>Adopted                      \$100,000</b>	<b>Adopted                      \$100,000</b>

**SECTION 2.** This project ordinance authorizes all appropriations necessary for the completion of this project and it need not be readopted in any subsequent fiscal year. The budget officer shall include in subsequent budgets information and appropriations for this project during the budget year.

**SECTION 3.** This ordinance shall be duly entered in the minutes of the Guilford County Board of Commissioners. Within five days after adoption, a copy hereof shall be filed with the Finance Director, Budget Director, and Clerk.

**SECTION 4.** This ordinance may be amended in any manner so long as it continues to fulfill the requirements of G.S. 159-13.2 and other applicable laws.

**ADOPTED** on first reading this June 15, 2023, to be effective, June 15, 2023, in accordance with G.S. 159-17.



# Budget & Management Services

## FY2024 Opioid Fund Projects Summary

### Project Ordinances aligned with FY2023 & FY2024 Opioid Settlement Funds

The following resolution authorizes moving existing appropriations totaling \$296,379 into a grants project ordinance and authorizing an additional \$225,601 in spending in the Opioid Settlement Fund under two strategies:

- Collaborative Strategic Planning - \$125,601
- Naloxone Distribution - \$100,000

To assist with settlement reporting requirements, staff recommend adopting Opioid Settlement Fund authorizations as grant project ordinances associated with each individual spending authorization. The following project ordinances establish four (4) grant projects within the Opioid Settlement Fund to adhere to reporting requirements and clearly delineate board-approved funding authorization.

The following projects are adopted:

Project	Authorized Timeframe	Description	Amount
Opioid Community Engagement & Taskforce Coordinator – FY23	12/8/22 – 6/30/23 <i>(board authorized 5/18/23)</i>	FY2023 costs for Opioid Community Engagement & Taskforce Coordinator position	\$ 115,289
Strategic Planning for Opioid Response	1/5/23 – 6/30/24 <i>(board authorized 5/18/23)</i>	Opioid response portion of strategic planning contract with CCR. The funding and authorization cover the life of the contract	181,090
Opioid Community Engagement & Taskforce Coordinator – FY24	7/1/23 – 6/30/24 <i>(part of budget ordinance packet)</i>	FY2024 costs for Opioid Community Engagement & Taskforce Coordinator position	125,601
Naloxone Distribution – FY24	7/1/23 – 6/30/24 <i>(part of budget ordinance packet)</i>	FY2024 costs to purchase and distribute Naloxone as part of community outreach prior to strategic plan completion	100,000
<b>Total</b>			<b>\$ 521,980</b>

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

**WHEREAS** Guilford County has joined national settlement agreements with companies engaged in the manufacturing, distribution, and dispensing of opioids, including settlements with drug distributors Cardinal, McKesson, and AmerisourceBergen, and the drug maker Johnson & Johnson and its subsidiary Janssen Pharmaceuticals;

**WHEREAS** the allocation, use, and reporting of funds stemming from these national settlement agreements and certain bankruptcy resolutions (“Opioid Settlement Funds”) are governed by the Memorandum of Agreement Between the State of North Carolina and Local Governments on Proceeds Relating to the Settlement of Opioid Litigation (“MOA”);

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

**WHEREAS** section E.6 of the MOA states:

E.6. Process for drawing from special revenue funds.

- a. Budget item or resolution required. Opioid Settlement Funds can be used for a purpose when the Governing Body includes in its budget or passes a separate resolution authorizing the expenditure of a stated amount of Opioid Settlement Funds for that purpose or those purposes during a specified period of time.
- b. Budget item or resolution details. The budget or resolution should (i) indicate that it is an authorization for expenditure of opioid settlement funds; (ii) state the specific strategy or strategies the county or municipality intends to fund pursuant to Option A or Option B, using the item letter and/or number in Exhibit A or Exhibit B to identify each funded strategy, and (iii) state the amount dedicated to each strategy for a stated period of time.

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

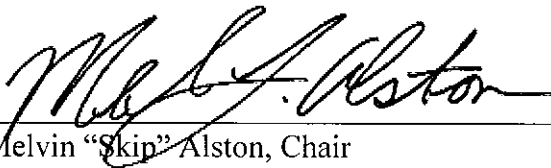
1. First strategy authorized
  - a. Name of strategy: Collaborative Strategic Planning
  - b. Strategy is included in Exhibit A
    - c. Item letter and/or number in Exhibit A or Exhibit B to the MOA: Item #1 - Collaborative Strategic Planning
  - d. Amount authorized for this strategy: \$125,601
  - e. Period of time during which expenditure may take place:  
Start date July 1, 2023 through End date June 30, 2024
  - f. Description of the program, project, or activity: Opioid Community Engagement & Taskforce Coordinator to coordinate the County’s opioid abatement and remediation strategic planning and activities.
  - g. Provider: Guilford County

2. Second strategy authorized

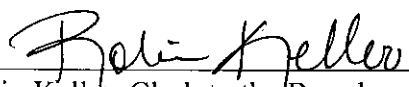
- a. Name of strategy: Naloxone Distribution
- b. Strategy is included in Exhibit A
  - c. Item letter and/or number in Exhibit A or Exhibit B to the MOA: Item #7 – Naloxone Distribution
- d. Amount authorized for this strategy: \$100,000
- e. Period of time during which expenditure may take place:  
Start date July 1, 2023 through End date June 30, 2024
- f. Description of the program, project, or activity: Purchase and distribution of Naloxone as part of the County's work around community engagement and coordination of opioid abatement and remediation as well as existing naloxone distribution efforts.
- g. Provider: Guilford County

The total dollar amount of Opioid Settlement Funds appropriated across the above named and authorized strategies is \$225,601.

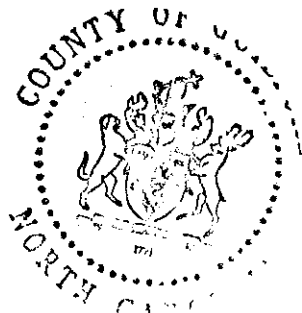
Adopted this the 15th day of June 2023.

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

ATTEST:

  
\_\_\_\_\_  
Robin Keller, Clerk to the Board

COUNTY SEAL



## Opioid Settlement Fund Project Ordinance

### Opioid Community Engagement & Taskforce Coordinator – FY23

**BE IT ORDAINED** by the Board of County Commissioners for Guilford County, North Carolina that the following project ordinance for Guilford County is hereby adopted in accordance with G.S. 159-13.2:

**SECTION 1.** The following planned expenditure and associated revenue are hereby authorized and appropriated in connection with this project:

PROJECT NAME	EXPENDITURE	REVENUE	
Opioid Community Engagement & Taskforce Coordinator – FY23	Opioid Community Engagement & Taskforce Coordinator – FY23	Federal/State Funds	\$ 115,289
	<b>Adopted</b>	<b>Adopted</b>	<b>\$ 115,289</b>

**SECTION 2.** This project ordinance authorizes all appropriations necessary for the completion of this project and it need not be readopted in any subsequent fiscal year. The budget officer shall include in subsequent budgets information and appropriations for this project during the budget year.

**SECTION 3.** This ordinance shall be duly entered in the minutes of the Guilford County Board of Commissioners. Within five days after adoption, a copy hereof shall be filed with the Finance Director, Budget Director, and Clerk.

**SECTION 4.** This ordinance may be amended in any manner so long as it continues to fulfill the requirements of G.S. 159-13.2 and other applicable laws.

**ADOPTED** on first reading this June 15, 2023, to be effective December 8, 2022, in accordance with G.S. 159-17.

## Opioid Settlement Fund Project Ordinance

### Strategic Planning for Opioid Response

**BE IT ORDAINED** by the Board of County Commissioners for Guilford County, North Carolina that the following project ordinance for Guilford County is hereby adopted in accordance with G.S. 159-13.2:

**SECTION 1.** The following planned expenditure and associated revenue are hereby authorized and appropriated in connection with this project:

PROJECT NAME	EXPENDITURE	REVENUE	
Strategic Planning for Opioid Response	Strategic Planning for Opioid Response	Federal/State Funds	\$ 181,090
	<b>Adopted</b>	<b>Adopted</b>	<b>\$ 181,090</b>

**SECTION 2.** This project ordinance authorizes all appropriations necessary for the completion of this project and it need not be readopted in any subsequent fiscal year. The budget officer shall include in subsequent budgets information and appropriations for this project during the budget year.

**SECTION 3.** This ordinance shall be duly entered in the minutes of the Guilford County Board of Commissioners. Within five days after adoption, a copy hereof shall be filed with the Finance Director, Budget Director, and Clerk.

**SECTION 4.** This ordinance may be amended in any manner so long as it continues to fulfill the requirements of G.S. 159-13.2 and other applicable laws.

**ADOPTED** on first reading this June 15, 2023, to be effective January 5, 2023, in accordance with G.S. 159-17.

## Opioid Settlement Fund Project Ordinance

### Opioid Community Engagement & Taskforce Coordinator – FY24

**BE IT ORDAINED** by the Board of County Commissioners for Guilford County, North Carolina that the following project ordinance for Guilford County is hereby adopted in accordance with G.S. 159-13.2:

**SECTION 1.** The following planned expenditure and associated revenue are hereby authorized and appropriated in connection with this project:

PROJECT NAME	EXPENDITURE	REVENUE	
Opioid Community Engagement & Taskforce Coordinator – FY24	Opioid Community Engagement & Taskforce Coordinator – FY24	Federal/State Funds	\$ 125,601
	<b>Adopted</b>	<b>Adopted</b>	<b>\$ 125,601</b>

**SECTION 2.** This project ordinance authorizes all appropriations necessary for the completion of this project and it need not be readopted in any subsequent fiscal year. The budget officer shall include in subsequent budgets information and appropriations for this project during the budget year.

**SECTION 3.** This ordinance shall be duly entered in the minutes of the Guilford County Board of Commissioners. Within five days after adoption, a copy hereof shall be filed with the Finance Director, Budget Director, and Clerk.

**SECTION 4.** This ordinance may be amended in any manner so long as it continues to fulfill the requirements of G.S. 159-13.2 and other applicable laws.

**ADOPTED** on first reading this June 15, 2023, to be effective July 1, 2023, in accordance with G.S. 159-17.



## Opioid Settlement Fund Project Ordinance

### Naloxone Distribution – FY24

**BE IT ORDAINED** by the Board of County Commissioners for Guilford County, North Carolina that the following project ordinance for Guilford County is hereby adopted in accordance with G.S. 159-13.2:

**SECTION 1.** The following planned expenditure and associated revenue are hereby authorized and appropriated in connection with this project:

PROJECT NAME	EXPENDITURE	REVENUE
Naloxone Distribution – FY24	Naloxone Distribution – FY24	Federal/State Funds      \$ 100,000
	<b>Adopted                      \$ 100,000</b>	<b>Adopted                      \$ 100,000</b>

**SECTION 2.** This project ordinance authorizes all appropriations necessary for the completion of this project and it need not be readopted in any subsequent fiscal year. The budget officer shall include in subsequent budgets information and appropriations for this project during the budget year.

**SECTION 3.** This ordinance shall be duly entered in the minutes of the Guilford County Board of Commissioners. Within five days after adoption, a copy hereof shall be filed with the Finance Director, Budget Director, and Clerk.

**SECTION 4.** This ordinance may be amended in any manner so long as it continues to fulfill the requirements of G.S. 159-13.2 and other applicable laws.

**ADOPTED** on first reading this June 15, 2023, to be effective July 1, 2023, in accordance with G.S. 159-17.



# Guilford County Fee Schedule

**Fiscal Year 2024**

**July 1, 2023 – June 30, 2024**

# Fee Schedule: Introduction

This fee schedule includes Guilford County fees for the Fiscal Year 2024, July 1, 2023 through June 30, 2024.

## **North Carolina General Statutes**

Fees established by North Carolina General Statutes may be included.

## **Public Health Clinical Services Fees**

Guilford County Public Health monitors price fluctuations and insurance reimbursement rates throughout the year. The Board of Commissioners delegates authority to the County Manager to add additional fees and modify existing fees during the fiscal year without further board approval.

## **Register of Deeds Fees**

To the extent permitted by law, the Register of Deeds fees are as prescribed by law; the Register in his discretion may waive fees incurred by the District Attorney's Office and Public Defender's Office for the 18th Judicial District in the execution of their duties.

## **Public Records Fees**

In compliance with the Public Records Law, the County establishes fees to receive copies of such records.

## **Emergency Services Fees**

Guilford County Emergency Medical Services (EMS) fees are set at 200% of the Centers for Medicare & Medicaid Services (CMS) allowable fee and adjust annually on January 1 of each calendar year.

# Fee Schedule: Summary of Changes

The following departments are amending fees for FY2024:

## **Animal Services:**

- Increasing fees for rabies vaccines from \$5 to \$10 and for microchips from \$10 to \$15 to offset rising cost of medical supplies

## **Emergency Services:**

- Establishing an overcrowding violation fee (\$50 per person) to deter overcrowding of indoor venues
- Establishing a civil citation for doing work without a permit (\$500 per incident) to deter misuse of the permit structure
- Establishing a rescue fee (\$200 per incident) to support apparatus used in rescue operations and to ensure cost recovery
- Increasing EMS fees in alignment with CMS allowable costs. Further details are available in the Emergency Services section of this fee schedule

## **Inspections:**

- Establishing demolition fees (\$75 for residential permit, \$100 for commercial permit) to align with NC G.S. requirements
- Establishing an ABC inspection permit (\$75 per permit) to recover costs from inspections
- Establishing a stocking permit (\$100 per permit) to allow business to begin stocking shelves before a Certificate of Occupancy (CO) is issued

## **Law Enforcement:**

- Removing the pistol purchase permit from (previously \$5 per permit) due to state law change (Senate Bill 41)

## **Register of Deeds:**

- Increasing passport overnight delivery from \$26.35 per item to \$31 per item and standard shipping from \$7.75 per item to \$12 per item to offset current shipping costs

## **Solid Waste:**

- Increasing disposal fees for passenger car tires, heavy truck tires, and oversized tires due to a contractual CPI increase

## Animal Services

Fee Information	FY 2023	FY 2024	Change
<b>Adoption Fees</b>			
Cats	\$ 25.00	\$ 25.00	\$ -
Senior Cats	\$ 10.00	\$ 10.00	\$ -
Kittens	\$ 75.00	\$ 75.00	\$ -
Dogs (under 20lbs)	\$ 50.00	\$ 50.00	\$ -
Senior Dogs	\$ 25.00	\$ 25.00	\$ -
Puppies	\$ 75.00	\$ 75.00	\$ -
Pocket Pets	\$ 5.00	\$ 5.00	\$ -
Guinea Pigs	\$ 15.00	\$ 15.00	\$ -
Rabbits	\$ 15.00	\$ 15.00	\$ -
Ferrets	\$ 20.00	\$ 20.00	\$ -
Snakes	\$ 25.00	\$ 25.00	\$ -
Lizards	\$ 25.00	\$ 25.00	\$ -
Small Birds	\$ 10.00	\$ 10.00	\$ -
Pigs	\$ 25.00	\$ 25.00	\$ -
Goats	\$ 25.00	\$ 25.00	\$ -
Chickens	\$ 5.00	\$ 5.00	\$ -
Rescue Transfer - Altered by GCAS	\$ 50.00	\$ 50.00	\$ -
Rescue Transfer - Not altered by GCAS	\$ -	\$ -	\$ -
<b>Recovery Fees</b>			
1st Offense - Altered	\$ 50.00	\$ 50.00	\$ -
1st Offense - Intact	\$ 125.00	\$ 125.00	\$ -
2nd Offense - Altered	\$ 75.00	\$ 75.00	\$ -
2nd Offense - Intact	\$ 150.00	\$ 150.00	\$ -
3rd Offense - Altered	\$ 100.00	\$ 100.00	\$ -
3rd Offense - Intact	\$ 200.00	\$ 200.00	\$ -
4th (or more) Offense - Altered	\$ 125.00	\$ 125.00	\$ -
4th (or more) Offense - Intact	\$ 300.00	\$ 300.00	\$ -
Rabies Vaccine	\$ 10.00	\$ 10.00	\$ -
Microchip	\$ 10.00	\$ 15.00	\$ 5.00
Daily Board	\$ 15.00	\$ 15.00	\$ -
Daily Board - Rabies Observation	\$ 50.00	\$ 50.00	\$ -
Daily Board - Dangerous or Vicious	\$ 75.00	\$ 75.00	\$ -
Daily Board - Confiscate	\$ 20.00	\$ 20.00	\$ -
<b>Other Fees</b>			
Transfer of Ownership	\$ -	\$ -	\$ -
Rabies Vaccine	\$ 5.00	\$ 10.00	\$ 5.00
Microchip	\$ 10.00	\$ 15.00	\$ 5.00
Owner Requested Euthanasia	\$ 20.00	\$ 20.00	\$ -
Rope Leash	\$ 1.00	\$ 1.00	\$ -
Cardboard Cat Carrier	\$ 5.00	\$ 5.00	\$ -

## Emergency Services

Fee Information	FY 2023	FY 2024	Change
<b>Plan Review Fees</b>			
Building Plan Review			
0-999 SF	\$ 100.00	\$ 100.00	\$ -
1,000-2,499 SF	\$ 150.00	\$ 150.00	\$ -
2,500-9,999 SF	\$ 200.00	\$ 200.00	\$ -
10,000-49,999 SF	\$ 300.00	\$ 300.00	\$ -
50,000-99,999 SF	\$ 500.00	\$ 500.00	\$ -
>100,000 SF	\$ 1,000.00	\$ 1,000.00	\$ -
Site Plan Review			
0-999 SF	\$ 50.00	\$ 50.00	\$ -
1,000-2,499 SF	\$ 100.00	\$ 100.00	\$ -
2,500-9,999 SF	\$ 150.00	\$ 150.00	\$ -
10,000-49,999 SF	\$ 200.00	\$ 200.00	\$ -
50,000-99,999 SF	\$ 300.00	\$ 300.00	\$ -
>100,000 SF	\$ 500.00	\$ 500.00	\$ -
Site Plan Subdivision Review			
0-29 lots	\$ 50.00	\$ 50.00	\$ -
30-100 lots	\$ 100.00	\$ 100.00	\$ -
101-249 lots	\$ 200.00	\$ 200.00	\$ -
250-499 lots	\$ 250.00	\$ 250.00	\$ -
500 or > lots	\$ 300.00	\$ 300.00	\$ -
Water based Plan Review (fee per riser)	\$ 125.00	\$ 125.00	\$ -
Fire Alarm Plan Review (0-11999 SF)	\$ 125.00	\$ 125.00	\$ -
Fire Alarm Plan Review (12,000-99,999 SF)	\$ 200.00	\$ 200.00	\$ -
Fire Alarm Plan Review (>100,000 SF)	\$ 300.00	\$ 300.00	\$ -
Tank Plan Review (per tank)	\$ 100.00	\$ 100.00	\$ -
AES Plan Review	\$ 100.00	\$ 100.00	\$ -
Industrial Oven Review (per system)	\$ 100.00	\$ 100.00	\$ -
Emergency Radio System Review (per system)	\$ 100.00	\$ 100.00	\$ -
Spray & Dipping Review (per system)	\$ 100.00	\$ 100.00	\$ -
Hazmat Review (per system)	\$ 200.00	\$ 200.00	\$ -
Smoke Control System Review (per system)	\$ 100.00	\$ 100.00	\$ -
Solar System Review (per system)	\$ 100.00	\$ 100.00	\$ -
Gates & Barricades Review (per system)	\$ 100.00	\$ 100.00	\$ -
Pyrotechnic Magazine Review (per system + blasting penn	\$ 100.00	\$ 100.00	\$ -
<b>New Construction Inspection Fees (per inspection/per system)</b>			
First Inspection New Construction	no charge	no charge	
Reinspection New Construction			
2nd visit	\$ 100.00	\$ 100.00	\$ -
3rd visit	\$ 200.00	\$ 200.00	\$ -
4th visit >	\$ 300.00	\$ 300.00	\$ -
Water Based System Pressure test	\$ 100.00	\$ 100.00	\$ -
Sprinkler/Standpipe/Pump Test (per inspector)	\$ 150.00	\$ 150.00	\$ -
Fire Alarm Test (per inspector)	\$ 150.00	\$ 150.00	\$ -
<b>New Construction Inspection Fees (per inspection/per system)</b>			
AES Field Test	\$ 100.00	\$ 100.00	\$ -
Tank Inspection	\$ 100.00	\$ 100.00	\$ -

**Emergency Services**

Fee Information	FY 2023	FY 2024	Change
Hydrant Inspections	\$ 100.00	\$ 100.00	\$ -
Industrial Ovens	\$ 100.00	\$ 100.00	\$ -
Damper Drop Test	\$ 100.00	\$ 100.00	\$ -
Emergency Radio System testing	\$ 100.00	\$ 100.00	\$ -
Hazardous Materials	\$ 100.00	\$ 100.00	\$ -
Smoke Control Systems	\$ 100.00	\$ 100.00	\$ -
Underground Inspections/flush	\$ 100.00	\$ 100.00	\$ -
Fire Access Gates & Barricades	\$ 100.00	\$ 100.00	\$ -
Solar Systems	\$ 100.00	\$ 100.00	\$ -
Spraying & Dipping	\$ 100.00	\$ 100.00	\$ -
<b>Permit Fees*</b>			
Blasting Permit			
30 Day Permit	\$ 125.00	\$ 125.00	\$ -
90 Day Permit	\$ 200.00	\$ 200.00	\$ -
Fireworks Event			
Initial	\$ 125.00	\$ 125.00	\$ -
Subsequent	\$ 125.00	\$ 125.00	\$ -
Tent/Stage Permit and Inspection (per tent)	\$ 100.00	\$ 100.00	\$ -
Blasting inspection (per site visit)	\$ 50.00	\$ 50.00	\$ -
<b>Routine Inspection Fees</b>			
1st visit	no charge	no charge	\$ -
<b>Reinspection</b>			
2nd visit (if ALL issues not corrected by reinspection)	\$ 100.00	\$ 100.00	\$ -
3rd visit (if ALL issues not corrected by reinspection)	\$ 200.00	\$ 200.00	\$ -
4th visit (judical)	\$ 300.00	\$ 300.00	\$ -
Daycare Inspection	\$ 75.00	\$ 75.00	\$ -
Foster Care Inspection	\$ 75.00	\$ 75.00	\$ -
Group Home Inspection	\$ 75.00	\$ 75.00	\$ -
ABC Inspection	\$ 75.00	\$ 75.00	\$ -
<b>Citation Fees</b>			
Non-life safety violation			
1st citation	\$ 50.00	\$ 50.00	\$ -
2nd citation	\$ 100.00	\$ 100.00	\$ -
3rd citation	\$ 150.00	\$ 150.00	\$ -
Life Safety Violation			
1st citation	\$ 150.00	\$ 150.00	\$ -
2nd citation	\$ 500.00	\$ 500.00	\$ -
3rd citation	\$ 1,000.00	\$ 1,000.00	\$ -
Overcrowding Violation (per person)	\$ -	\$ 50.00	\$ 50.00
Fire Investigation/Inspector fee (per hour)	\$ 50.00	\$ 50.00	\$ -
Civil Citation for doing work without a permit	\$ -	\$ 500.00	\$ 500.00
<b>Special Operations Response Fees</b>			
Equipment & Apparatus			
Haz-Mat Response Unit	\$ 150.00	\$ 150.00	\$ -
Engine	\$ 150.00	\$ 150.00	\$ -

**Emergency Services**

Fee Information	FY 2023	FY 2024	Change
Tanker	\$ 150.00	\$ 150.00	\$ -
Aerial unit	\$ 200.00	\$ 200.00	\$ -
Rescue	\$ -	\$ 200.00	\$ 200.00
Squad/Truck (Medical or Brush)	\$ 100.00	\$ 100.00	\$ -
Service Truck/UAV	\$ 100.00	\$ 100.00	\$ -
<b>Personnel (per hour)</b>			
Haz-Mat Technician	\$ 60.00	\$ 60.00	\$ -
Haz-Mat Support	\$ 60.00	\$ 60.00	\$ -
Chief Officer	\$ 75.00	\$ 75.00	\$ -
Captain	\$ 75.00	\$ 75.00	\$ -
Lieutenant	\$ 60.00	\$ 60.00	\$ -
ES Support Staff	\$ 60.00	\$ 60.00	\$ -
Firefighters	\$ 60.00	\$ 60.00	\$ -
<b>Emergency Medical Services Fees**</b>			
** EMS fees are set at 200% of CMS allowable and adjust annually on January 1 each year FY24 fees were adjusted as of January 1, 2023.			
BLS NE A0428	\$ 450.28	\$ 514.02	\$ 63.74
BLS E A0429	\$ 720.44	\$ 822.42	\$ 101.98
ALS NE A0426	\$ 540.34	\$ 616.84	\$ 76.50
ALS E A0427	\$ 855.54	\$ 976.62	\$ 121.08
ALS 2 A0433	\$ 1,238.26	\$ 1,413.56	\$ 175.30
Specialty Care A0434	\$ 1,463.40	\$ 1,670.58	\$ 207.18
ALS Treatment No Transport Fee	\$ 250.00	\$ 350.00	\$ 100.00
Urban Mileage or Rural Mileage 18+ A0425	\$ 15.26	\$ 17.42	\$ 2.16
DOA A0429	\$ 720.44	\$ 822.24	\$ 101.80
Waiting Time	\$ 60.00	\$ 60.00	\$ -
After 30 minutes, added to Base Fee, per hour charge	\$ 60.00	\$ 60.00	\$ -
Patients Treated at Scene (BLS)	no charge	no charge	\$ -
GM 9-1-1 Use Fee (Per Dispatch)	\$ 20.00	\$ 20.00	\$ -
Paramedic Assist/Intercept Fee (Per Response)	\$ 150.00	\$ 150.00	\$ -
<b>Standby Special Event</b>			
Unit & Crew, per hour	\$ 150.00	\$ 150.00	\$ -
EMS Personnel	\$ 60.00	\$ 60.00	\$ -
Supervisor (req. for every 6 personnel at an event)	\$ 75.00	\$ 75.00	\$ -
<b>Franchise Fees</b>			
Franchise Application Fee (Per Application)	\$ 250.00	\$ 250.00	\$ -
Franchise Administration Fee (Per Application)	\$ 2,500.00	\$ 2,500.00	\$ -
Franchise Renewal Fee (Per Application)	\$ 2,500.00	\$ 2,500.00	\$ -



## Emergency Services

Fee Information	FY 2023	FY 2024	Change
<b>Emergency Management Fees</b>			
Disaster Plan Review Fees for NC DHSR Regulated Facilities			
Initial Plan Submission			
Mental Health Facility			
Day Treatment (Non-Residential)	\$ 150.00	\$ 150.00	\$ -
Residential 1-6 Beds	\$ 200.00	\$ 200.00	\$ -
Residential 7-24 Beds	\$ 200.00	\$ 200.00	\$ -
Residential 25+ Beds	\$ 200.00	\$ 200.00	\$ -
Adult Care Homes			
Day Treatment (Non-Residential)	\$ 150.00	\$ 150.00	\$ -
Residential 1-6 Beds	\$ 200.00	\$ 200.00	\$ -
Residential 7-24 Beds	\$ 200.00	\$ 200.00	\$ -
Residential 25+ Beds	\$ 200.00	\$ 200.00	\$ -
Nursing Homes			
Residential 1-6 Beds	\$ 200.00	\$ 200.00	\$ -
Residential 7-24 Beds	\$ 200.00	\$ 200.00	\$ -
Residential 25+ Beds	\$ 200.00	\$ 200.00	\$ -
<b>Annual Plan Submission</b>			
Adult Care Homes			
Day Treatment (Non-Residential)	\$ 75.00	\$ 75.00	\$ -
Residential 1-6 Beds	\$ 75.00	\$ 75.00	\$ -
Residential 7-24 Beds	\$ 75.00	\$ 75.00	\$ -
Residential 25+ Beds	\$ 75.00	\$ 75.00	\$ -
<b>Hazardous Facility Planning Fee</b>			
Governmental Agency	\$ -	\$ -	\$ -
Tier II Facility-1 to 99,999 pounds	\$ 200.00	\$ 200.00	\$ -
Tier II Facility-100,000 to 999,000 pounds	\$ 300.00	\$ 300.00	\$ -
Tier II Facility-1,000,000 pounds or more	\$ 500.00	\$ 500.00	\$ -
<b>Special Hazard Surcharges</b>			
EHS Facility Surcharge, Telecommunications	\$ 150.00	\$ 150.00	\$ -
EHS Facility Surcharge, Non-Telecommunications	\$ 500.00	\$ 500.00	\$ -
Risk Management Plan (RMP) Regulated Facility	\$ 500.00	\$ 500.00	\$ -
Treatment, Storage and Disposal Facility (TSDF)	\$ 1,000.00	\$ 1,000.00	\$ -
Hazardous Waste Generator - Small Quantity	\$ 100.00	\$ 100.00	\$ -
Hazardous Waste Generator - Large Quantity	\$ 250.00	\$ 250.00	\$ -

\* Fees will be doubled if permits not obtained before work and/or event occurs.  
Fire Marshal fees are standardized for all towns in Guilford County.

**Facilities**

Fee Information	FY 2023	FY 2024	Change
<b>Parking</b>			
Greensboro Parking Deck - Monthly	\$ 30.00	\$ 30.00	\$ -
Greensboro Other Parking Lots - Monthly	\$ 30.00	\$ 30.00	\$ -
High Point Parking Deck - Daily	\$2 / day	\$2 / day	\$ -
High Point Parking Deck - Monthly	\$ 30.00	\$ 30.00	\$ -
Lost Parking Card or Placard	\$ 10.00	\$ 10.00	\$ -
Parking Application Fee	\$ 30.00	\$ 30.00	\$ -
<b>Other Fees</b>			
Courthouse Mini Lockers (per use)	\$ 0.25	\$ 0.25	\$ -
Courthouse Lost Locker Key	\$ 20.00	\$ 20.00	\$ -
Road Sign Replacement	\$ 150.00	\$ 150.00	\$ -

## Inspections

Fee Information	FY 2023	FY 2024	Change
<b>Guilford County Grading Permit Fees</b>			
One (1) acre (43,560 SF) but less than three (3) acres - BASE FEE	\$ 450.00	\$ 450.00	\$ -
Three (3) acres or more - Base Fee*	\$ 450.00	\$ 450.00	\$ -
Per acre for each add'l acre over three (3) acres	\$ 225.00	\$ 225.00	\$ -
Grading Permit Fee Max Charge (eq. to 38 acres)	\$ 8,325.00	\$ 8,325.00	\$ -
<b>Building Permit Fees - Commercial</b>			
New Office and Retail Structure per unit - Base fee	\$ 100.00	\$ 100.00	\$ -
New Office and Retail Structure per square foot	\$ 0.25	\$ 0.25	\$ -
New Industrial/Warehousing Structures per unit - Base fee	\$ 100.00	\$ 100.00	\$ -
New Industrial/Warehousing Structures per square foot	\$ 0.25	\$ 0.25	\$ -
New Educational/Assembly/Institutional Structures per unit - Base fee	\$ 1,000.00	\$ 1,000.00	\$ -
New Educational/Assembly/Institutional Structures per square foot	\$ 0.20	\$ 0.20	\$ -
New Multi-Family Structures, Commercial Additions & Alterations (upfit) per dwelling unit	\$ 250.00	\$ 250.00	\$ -
Commercial Additions/Alterations (Trade Fee(s) +\$0.25/square foot added/altered)	\$ 0.25	\$ 0.25	\$ -
Commercial Exterior Up-fit (Construction Value \$1-\$9,999) - Base fee	\$ 35.00	\$ 35.00	\$ -
Commercial Exterior Up-fit (Construction Value \$10,000-\$49,999) - Base fee	\$ 35.00	\$ 35.00	\$ -
Commercial Exterior Up-fit (Construction Value \$10,000-\$49,999) - per 1,000 square feet fee	\$ 5.00	\$ 5.00	\$ -
Commercial Exterior Up-fit (Construction Value \$50,000-\$99,999) - Base fee	\$ 200.00	\$ 200.00	\$ -
Commercial Exterior Up-fit (Construction Value \$50,000-\$99,999) - per 1,000 square feet fee	\$ 4.00	\$ 4.00	\$ -
Commercial Exterior Up-fit (Construction Value \$100,000-\$499,999) - Base fee	\$ 350.00	\$ 350.00	\$ -
Commercial Exterior Up-fit (Construction Value \$100,000-\$499,999) - per 1,000 square feet fee	\$ 3.00	\$ 3.00	\$ -
Commercial Exterior Up-fit (Construction Value \$500,000) - Base fee	\$ 1,150.00	\$ 1,150.00	\$ -
Commercial Exterior Up-fit (Construction Value \$500,000) - per 1,000 square feet fee	\$ 2.00	\$ 2.00	\$ -
Multi-Family Addition/Alteration Upfit (trade fees only)	\$ -	\$ -	\$ -
<b>Trade Permit Fees - Commercial</b>			
Building	\$ 40.00	\$ 40.00	\$ -
Electrical	\$ 40.00	\$ 40.00	\$ -
Plumbing	\$ 40.00	\$ 40.00	\$ -

## Inspections

Fee Information	FY 2023	FY 2024	Change
Mechanical	\$ 40.00	\$ 40.00	\$ -
Fuel Piping	\$ 40.00	\$ 40.00	\$ -
Mechanical w/ Fuel (same contractor)	\$ 50.00	\$ 50.00	\$ -
Re-Inspection	\$ 50.00	\$ 50.00	\$ -
<b>Building Permit Fees - Residential</b>			
Detached Single-Family base fee	\$ 150.00	\$ 150.00	\$ -
Detached Single-Family per heated square foot	\$ 0.35	\$ 0.35	\$ -
Attached Single-Family base fee	\$ 150.00	\$ 150.00	\$ -
Attached Single-Family per heated square foot	\$ 0.35	\$ 0.35	\$ -
New Heated Additions per square foot (plus applicable trade fees)	\$ 0.35	\$ 0.35	\$ -
Alterations (Unheated to Heated) per square foot (plus applicable trade fees)	\$ 0.35	\$ 0.35	\$ -
Modular Homes	\$ 250.00	\$ 250.00	\$ -
Manufactured (Mobile) Homes	\$ 175.00	\$ 175.00	\$ -
An additional \$10 Homeowner Recovery Fund Fee applies to all bldg. permits issued to General Contractors as required by State law.	\$ 10.00	\$ 10.00	\$ -
<b>Trade Permit Fees - Residential</b>			
Building	\$ 40.00	\$ 40.00	\$ -
Electrical	\$ 40.00	\$ 40.00	\$ -
Plumbing	\$ 40.00	\$ 40.00	\$ -

## Inspections

Fee Information	FY 2023	FY 2024	Change
Mechanical	\$ 40.00	\$ 40.00	\$ -
Fuel Piping	\$ 40.00	\$ 40.00	\$ -
Gas Logs	\$ 40.00	\$ 40.00	\$ -
Mechanical with Fuel (same contractor)	\$ 50.00	\$ 50.00	\$ -
Accessory Bldgs. Or Unheated Alterations/Additions - cost per unheated sq. ft. (plus applicable trade fees)	\$ 0.20	\$ 0.20	\$ -
Swimming Pools (includes electric)	\$ 135.00	\$ 135.00	\$ -
Decks (Trade Fees Only)	\$ -	\$ -	\$ -
Relocated Home	\$ 175.00	\$ 175.00	\$ -
Signs (includes electric)	\$ 50.00	\$ 50.00	\$ -
Re-Inspection	\$ 50.00	\$ 50.00	\$ -
Permit Re-Issuance (Required Trade Fees Only)	\$ -	\$ -	\$ -
<b>Unclassified</b>			
Temporary Power/Unit or Meter	\$ 40.00	\$ 40.00	\$ -
Signs	\$ 100.00	\$ 100.00	\$ -
Swimming Pool	\$ 135.00	\$ 135.00	\$ -
Machinery or Equipment/Unit	\$ 10.00	\$ 10.00	\$ -
Communication Tower Collocate	\$ 250.00	\$ 250.00	\$ -
Event Permit	\$ 40.00	\$ 40.00	\$ -
Accessory Structure (Trade Fees Only)	\$ -	\$ -	\$ -
Utility (Trade Fees Only)	\$ -	\$ -	\$ -
Open Assembly (Trade Fees Only)	\$ -	\$ -	\$ -
Change of Occupancy (Trade Fees Only)	\$ -	\$ -	\$ -
Above Ground Storage Tank (Trade Fees Only)	\$ -	\$ -	\$ -
Permit Re-Issuance (Trade Fees Only)	\$ -	\$ -	\$ -
Land Use Permit (Required Trade Fees Only)	\$ -	\$ -	\$ -
Re-Inspection Fees	\$ 50.00	\$ 50.00	\$ -
Demolation- Residential		\$ 75.00	New- Required by GS 160D-1110
Demolation- Commercial		\$ 100.00	New- Required by GS 160D-1111
ABC Permit		\$ 75.00	New
Stocking Permit		\$ 100.00	New

## Law Enforcement

Fee Information	FY 2023	FY 2024	Change
<b>Civil Process Fees</b>			
In-State Service Fee (Controlled by State Statute)	\$ 30.00	\$ 30.00	-
Out of State Service Fee (Controlled by State Statute)	\$ 50.00	\$ 50.00	-
<b>Pistol Purchase &amp; Concealed Carry Permitting Fees</b>			
Pistol Purchase Permit Fee (Controlled by State Statute)*	\$ 5.00	\$ -	\$ (5.00)
*Updated per SB41 repeal of pistol permit requirement			
Concealed Carry Permit Fee - <b>New Applicant</b> (Controlled by State Statute)	\$ 90.00	\$ 90.00	-
Concealed Carry Permit Fee - <b>New Applicant - Retired Law Enforcement</b> (Controlled by State Statute)	\$ 40.00	\$ 40.00	-
Concealed Carry Permit Fingerprint Fee - <b>New Applicants Only</b> (Controlled by State Statute)	\$ 10.00	\$ 10.00	-
Concealed Carry Permit Fee - <b>Renewal Applicant</b> (Controlled by State Statute)	\$ 75.00	\$ 75.00	-
Concealed Carry Permit Fee - <b>Renewal Applicant - Retired Law Enforcement</b> (Controlled by State Statute)	\$ 40.00	\$ 40.00	-
<b>Precious Metals Annual Permitting Fees</b>			
Business Owner/Partners Fee - <b>New and Renewal Applicant</b> (Controlled by State Statute)	\$ 180.00	\$ 180.00	-
Business Employee Fee - <b>New Applicant</b> (Controlled by State Statute)	\$ 10.00	\$ 10.00	-
Business Employee Fee - <b>Renewal Applicant</b> (Controlled by State Statute)	\$ 3.00	\$ 3.00	-
Fingerprinting Fees - All Other			
Fingerprinting Fees - per print card	\$ 10.00	\$ 10.00	-
<b>Detention</b>			
Jail fees - determined by Clerk's file - daily	\$ 10.00	\$ 10.00	-
Jail fees - post trial serves sentence in jail - daily	\$ 40.00	\$ 40.00	-
Out-of-county probationers ordered to do their time in GC - daily	\$ 50.00	\$ 50.00	-
Out-of-state probationers ordered to do their time in GC Jail Central - daily	\$ 50.00	\$ 50.00	-
Out-of-state probationers ordered to do their time in GC HP Jail - daily	\$ 50.00	\$ 50.00	-
Transporting Agency or High Risk Inmate from other agency in GC Jail Central - daily	\$ 50.00	\$ 50.00	-
Transporting Agency or High Risk Inmate from other agency in GC HP Jail - daily	\$ 50.00	\$ 50.00	-
SMCP - Statewide Misdemeanant Confinement Program - daily	\$ 40.00	\$ 40.00	-
Transport officers per hour	\$ 25.00	\$ 25.00	-
Mileage	\$ 0.54	\$ 0.54	-
Bag lunch	\$ 1.34	\$ 1.34	-
Housing Safekeepers - daily	\$ 40.00	\$ 40.00	-

**Law Enforcement**

Fee Information		FY 2023	FY 2024	Change
<b>Firing Range (authorized agencies only)</b>				
Pistol & Rifle Ranges (per officer)	\$	5.00	\$ 5.00	-
Shoot House - Simunition (no live fire; per officer)	\$	5.00	\$ 5.00	-
Shoot House - Live Fire (per range visit)	\$	150.00	\$ 150.00	-

## Parks

Fee Information	FY 2023	FY 2024	Change
<b>Shelters</b>			
Large - full day	\$ 125.00	\$ 125.00	\$ -
Large - half day	\$ 100.00	\$ 100.00	\$ -
Medium - full day	\$ 85.00	\$ 85.00	\$ -
Medium - half day	\$ 60.00	\$ 60.00	\$ -
Large - full day (November-February)	\$ 65.00	\$ 65.00	\$ -
Medium - full day (November-February)	\$ 40.00	\$ 40.00	\$ -
* All Shelters at Southwest Park		\$ -	
<b>Soccer and Baseball Fields</b>			
Per Game (2-hrs, fields marked)	\$ 75.00	\$ 75.00	\$ -
2-hr Practice (without field markings)	\$ 25.00	\$ 25.00	\$ -
Tournament Per Field, Per Day (marked)	\$ 200.00	\$ 200.00	\$ -
<b>Swimming</b>			
Full-Day - Adult (BMP, HSP, NEP)	\$ 5.00	\$ 5.00	\$ -
Full-Day - Child (BMP, HSP, NEP)	\$ 5.00	\$ 5.00	\$ -
Full Day - 2 and Under	\$ -	\$ -	\$ -
Full-Day - Day Care	\$ 3.00	\$ 3.00	\$ -
Swim Team (BMP Only)	\$ 120.00	\$ 120.00	\$ -
Swim Team Additional Family Member (BMP Only)	\$ 110.00	\$ 110.00	\$ -
Pool Party (2 hours, incl. 2 lifeguards, BMP, HSP, NEP)	\$ 280.00	\$ 280.00	\$ -
Additional lifeguards for Pool Party (per hour, per required lifeguard)	\$ 40.00	\$ 40.00	\$ -
Punch Passes (10 punches for \$40)		\$ -	
<b>Activities Fees (Reserveable)</b>			
Volleyball Court (per court, per hour)	\$ 5.00	\$ 5.00	\$ -
Tennis Court (per hour, per person)	\$ 3.00	\$ 3.00	\$ -
Pickleball Court (per court, per hour)	\$ 12.00	\$ 12.00	\$ -
Tennis Court (per match for school groups)	\$ 55.00	\$ 55.00	\$ -
Cornhole Boards w/ Bean Bags	\$ 25.00	\$ 25.00	\$ -
Bike Rental (March-November); (per hour, 2 hr min)	\$ 3.00	\$ 3.00	\$ -
5K and Bike Races per Person	\$ 3.00	\$ 3.00	\$ -
<b>BMP Drving Range Fees</b>			
Small Basket	\$ 4.00	\$ 4.00	\$ -
Large Basket	\$ 6.00	\$ 6.00	\$ -
Jumbo Basket	\$ 12.00	\$ 12.00	\$ -
Punch Card (12 small baskets)	\$ 40.00	\$ 40.00	\$ -
Punch Card (12 large baskets)	\$ 60.00	\$ 60.00	\$ -
Punch Card (12 jumbo baskets)	\$ 120.00	\$ 120.00	\$ -
<b>BMP Golf Course Fees</b>			
9 holes (Mon-Fri)	\$ 7.00	\$ 7.00	\$ -
18 holes (Mon-Fri)	\$ 10.00	\$ 10.00	\$ -
18 holes (Sr./Jr. Mon-Fri)	\$ 7.00	\$ 7.00	\$ -
9 holes (Sat-Sun)	\$ 8.00	\$ 8.00	\$ -
18 holes (Sat-Sun)	\$ 11.00	\$ 11.00	\$ -
18 holes (Sr./Jr. Sat-Sun)	\$ 8.00	\$ 8.00	\$ -
Club Rental	\$ 1.00	\$ 1.00	\$ -



Pull Cart Rental	\$	2.00	\$	2.00	\$	-
<b>Miscellaneous</b>						
Vendors or Catered Events At Shelters (% of Total Invoice)		10%		10%	\$	-
Cancellation 30 days or more prior to event	\$	35.00	\$	35.00	\$	-
Cancellation 8 to 29 days prior to event		50%		50%	\$	-
<b>Bur-Mil Park Clubhouse Fees - Weekdays (Mon to 1st half of Fri)</b>						
Banquet - 1st half day (8am-2pm)	\$	130.00	\$	130.00	\$	-
Banquet - 2nd half day (4pm-12am)	\$	175.00	\$	175.00	\$	-
Banquet - Full day (8am-12am)	\$	220.00	\$	220.00	\$	-
Triple Crown - 1st half day (8am-2pm)	\$	100.00	\$	100.00	\$	-
Triple Crown - 2nd half day (4pm-12am)	\$	120.00	\$	120.00	\$	-
Triple Crown - Full day (8am-12am)	\$	140.00	\$	140.00	\$	-
Oak - 1st half day (8am-2pm)	\$	70.00	\$	70.00	\$	-
Oak - 2nd half day (4pm-12am)	\$	90.00	\$	90.00	\$	-
Oak - Full day (8am-12am)	\$	110.00	\$	110.00	\$	-
Lake - 1st half day (8am-2pm)	\$	110.00	\$	110.00	\$	-
Lake - 2nd half day (4pm-12am)	\$	145.00	\$	145.00	\$	-
Lake - Full day (8am-12am)	\$	180.00	\$	180.00	\$	-
Training - 1st half day (8am-2pm)	\$	80.00	\$	80.00	\$	-
Training - 2nd half day (4pm-12am)	\$	100.00	\$	100.00	\$	-
Training - Full day (8am-12am)	\$	120.00	\$	120.00	\$	-
Training - (M-W, 3-hour block, groups of 25 ppl or less)	\$	40.00	\$	40.00	\$	-
Guilford - 1st half day (8am-2pm)	\$	80.00	\$	80.00	\$	-
Guilford - 2nd half day (4pm-12am)	\$	100.00	\$	100.00	\$	-
Guilford - Full day (8am-12am)	\$	120.00	\$	120.00	\$	-
Cedar - 1st half day (8am-2pm)	\$	110.00	\$	110.00	\$	-
Cedar - 2nd half day (4pm-12am)	\$	145.00	\$	145.00	\$	-
Cedar - Full day (8am-12am)	\$	180.00	\$	180.00	\$	-
Screened Porch - 1st half day (8am-2pm)	\$	70.00	\$	70.00	\$	-
Screened Porch - 2nd half day (4pm-12am)	\$	80.00	\$	80.00	\$	-
Screened Porch - Full day (8am-12am)	\$	90.00	\$	90.00	\$	-
Non-Refundable Deposit	\$	100.00	\$	100.00	\$	-
<b>BMP Clubhouse Fees - 2nd half Fri, Weekend, &amp; Holidays</b>						
Banquet - 1st half day (8am-2pm)	\$	400.00	\$	400.00	\$	-
Banquet - 2nd half day (4pm-12am)	\$	465.00	\$	465.00	\$	-
Banquet - Full day (8am-12am)	\$	500.00	\$	500.00	\$	-
Triple Crown - 1st half day (8am-2pm)	\$	240.00	\$	240.00	\$	-
Triple Crown - 2nd half day (4pm-12am)	\$	260.00	\$	260.00	\$	-
Triple Crown - Full day (8am-12am)	\$	300.00	\$	300.00	\$	-
Oak - 1st half day (8am-2pm)	\$	165.00	\$	165.00	\$	-
Oak - 2nd half day (4pm-12am)	\$	195.00	\$	195.00	\$	-
Oak - Full day (8am-12am)	\$	225.00	\$	225.00	\$	-
Lake - 1st half day (8am-2pm)	\$	305.00	\$	305.00	\$	-
Lake - 2nd half day (4pm-12am)	\$	360.00	\$	360.00	\$	-
Lake - Full day (8am-12am)	\$	400.00	\$	400.00	\$	-
Training - 1st half day (8am-2pm)	\$	175.00	\$	175.00	\$	-
Training - 2nd half day (4pm-12am)	\$	205.00	\$	205.00	\$	-
Training - Full day (8am-12am)	\$	235.00	\$	235.00	\$	-
Guilford - 1st half day (8am-2pm)	\$	175.00	\$	175.00	\$	-
Guilford - 2nd half day (4pm-12am)	\$	205.00	\$	205.00	\$	-
Guilford - Full day (8am-12am)	\$	235.00	\$	235.00	\$	-

Cedar - 1st half day (8am-2pm)	\$ 290.00	\$ 290.00	\$ -
Cedar - 2nd half day (4pm-12am)	\$ 345.00	\$ 345.00	\$ -
Cedar - Full day (8am-12am)	\$ 400.00	\$ 400.00	\$ -
Screened Porch - 1st half day (8am-2pm)	n/a	n/a	\$ -
Screened Porch - 2nd half day (4pm-12am)	n/a	n/a	\$ -
Screened Porch - Full day (8am-12am)	\$ 165.00	\$ 165.00	\$ -
Wedding Package for groups of 75 or more	\$ 1,900.00	\$ 1,900.00	\$ -
Non-Refundable Deposit	\$ 200.00	\$ 200.00	\$ -

#### **BMP Food Service Fees**

1-25 persons	\$ 25.00	\$ 25.00	\$ -
26-50 persons	\$ 50.00	\$ 50.00	\$ -
51-100 persons	\$ 75.00	\$ 75.00	\$ -
101-200 persons	\$ 125.00	\$ 125.00	\$ -
201-300 persons	\$ 200.00	\$ 200.00	\$ -
301+ persons	\$ 250.00	\$ 250.00	\$ -
Caterer (% of total bill)	12%	12%	\$ -

#### **BMP Event Staffing and Bar Fees**

Event Host (per hour)	\$ 15.00	\$ 15.00	\$ -
Security (per hour)	\$ 40.00	\$ 40.00	\$ -
Bartender (per hour)	\$ 30.00	\$ 30.00	\$ -
Bar Service	\$ 200.00	\$ 200.00	\$ -

#### **BMP Wildlife Education Center Fees**

Classroom (per hour, operating hours)	\$ 10.00	\$ 10.00	\$ -
Classroom (per hour, non-operating hours)	\$ 22.00	\$ 22.00	\$ -

#### **Hagan-Stone Campground**

Group Site (max 40 persons)	\$ 60.00	\$ 60.00	\$ -
RV Site	\$ 25.00	\$ 25.00	\$ -
Tent Site	\$ 15.00	\$ 15.00	\$ -
Long-term (30-day) RV Site (November-March only)	\$ 575.00	\$ 575.00	\$ -

#### **Hagan-Stone Park ARC Building and Chapel Fees**

Chapel Only (30 people max)	\$ 200.00	\$ 200.00	\$ -
Chapel & ARC Building Package	\$ 350.00	\$ 350.00	\$ -
ARC Building - 4 Hour Flat Fee	\$ 100.00	\$ 100.00	\$ -
ARC Building - 6 Hour Flat Fee	\$ 150.00	\$ 150.00	\$ -
ARC Building - 8 Hour Flat Fee	\$ 200.00	\$ 200.00	\$ -
Stage	\$ 100.00	\$ 100.00	\$ -
Non-Refundable Deposit	\$ 50.00	\$ 50.00	\$ -

#### **Northeast Park Event Center Rental Fees (Monday-Thursday Base Rate)**

1-50 people Full Day (8am-12am)	\$ 100.00	\$ 100.00	\$ -
51-100 people Full Day (8am-12am)	\$ 275.00	\$ 275.00	\$ -
101-150 people Full Day (8am-12am)	\$ 450.00	\$ 450.00	\$ -
151+ people Full Day (8am-12am)	\$ 600.00	\$ 600.00	\$ -

#### **NEP Event Center Rental Fees (Friday Base Rate)**

1-50 people Full Day (8am-12am)	\$ 175.00	\$ 175.00	\$ -
51-100 people Full Day (8am-12am)	\$ 350.00	\$ 350.00	\$ -

101-150 people Full Day (8am-12am)	\$	550.00	\$	550.00	\$	-
151+ people Full Day (8am-12am)	\$	600.00	\$	600.00	\$	-
<b>NEP Event Center Rental Fees (Saturday Base Rate)</b>						
1-100 people Full Day (8am-12am)	\$	350.00	\$	350.00	\$	-
101-150 people Full Day (8am-12am)	\$	550.00	\$	550.00	\$	-
151+ people Full Day (8am-12am)	\$	700.00	\$	700.00	\$	-
<b>NEP Event Center Rental Fees (Sunday Base Rate)</b>						
1-50 people Full Day (8am-12am)	\$	175.00	\$	175.00	\$	-
51-100 people Full Day (8am-12am)	\$	350.00	\$	350.00	\$	-
101-150 people Full Day (8am-12am)	\$	550.00	\$	550.00	\$	-
151+ people Full Day (8am-12am)	\$	750.00	\$	750.00	\$	-
<b>NE Park Day Prior Rental (9am-3pm)</b>	\$	100.00	\$	100.00	\$	-
<b>NEP Event Staffing and Bar Fees</b>						
Event Host (per hour)	\$	15.00	\$	15.00	\$	-
Security (per hour)	\$	40.00	\$	40.00	\$	-
Bartender (per hour)	\$	30.00	\$	30.00	\$	-
Bar Service (includes 3 hours of service)	\$	200.00	\$	200.00	\$	-
Bar Service (per hour, after 3 hours up to 5 hours)	\$	30.00	\$	30.00	\$	-
Cleaning	\$	100.00	\$	100.00	\$	-
<b>NEP Food Service Fees</b>						
1-25 people	\$	25.00	\$	25.00	\$	-
26-50 people	\$	50.00	\$	50.00	\$	-
51-100 people	\$	75.00	\$	75.00	\$	-
101-200 people	\$	125.00	\$	125.00	\$	-
201-300 people	\$	200.00	\$	200.00	\$	-
301+ people	\$	250.00	\$	250.00	\$	-
Caterer (% of total bill)		10%		10%	\$	-
<b>Southwest Park Marina Fees</b>						
1/2 Day Canoe	\$	13.00	\$	13.00	\$	-
Full Day Canoe	\$	20.00	\$	20.00	\$	-
1/2 Day 2 Seat Kayak	\$	15.00	\$	15.00	\$	-
Full Day 2 Seat Kayak	\$	20.00	\$	20.00	\$	-
1/2 Day 1 Seat Kayak	\$	12.00	\$	12.00	\$	-
Full Day 1 Seat Kayak	\$	15.00	\$	15.00	\$	-
10' John Boat 2 Person Rental	\$	15.00	\$	15.00	\$	-
14' John Boat 3 Person Rental	\$	21.00	\$	21.00	\$	-
Private Boat Launch	\$	7.00	\$	7.00	\$	-
Private Canoe & Kayak Launch	\$	5.00	\$	5.00	\$	-
Anchors	\$	3.00	\$	3.00	\$	-
Pier Fishing	\$	3.00	\$	3.00	\$	-

## Planning & Development

Fee Information	FY 2023	FY 2024	Change
<b>Subdivision Plat Review</b>			
Subdivision Plat Review - Per Plat (base fee)	\$ 150.00	\$ 150.00	\$ -
Subdivision Plat Review - Per Lot (addit'l charge)	\$ 20.00	\$ 20.00	\$ -
Exclusion Plat Review	no charge	no charge	\$ -
Road Signs	\$ 150.00	\$ 150.00	\$ -
Zoning Verification Fee	no charge	no charge	\$ -
<b>Planning Board</b>			
<i>Zoning</i>			
Rezoning Fees/Case	\$ 500.00	\$ 500.00	\$ -
Rezoning Appeal/Case	\$ 500.00	\$ 500.00	\$ -
Special Use Permit/Case + Recording Fee	\$ 526.00	\$ 526.00	\$ -
<i>Road/Easement Closing Fees</i>			
Easement Closing (per case + recording fee)	\$ 126.00	\$ 126.00	\$ -
Road Closing (per case + recording fee)	\$ 126.00	\$ 126.00	\$ -
Road Renaming	\$ 100.00	\$ 100.00	\$ -
Other Appeals of the Planning Board (per case)	\$ 200.00	\$ 200.00	\$ -
<b>Board of Adjustment</b>			
Variance (fee + recording fee)	\$ 226.00	\$ 226.00	\$ -
Appeals to the Board of Adjustment (per case)	\$ 200.00	\$ 200.00	\$ -
<b>Site Plan Review</b>			
Minor Site Plan Review (per plan)	\$ 100.00	\$ 100.00	\$ -
Major Site Plan Review (per plan, base fee)	\$ 325.00	\$ 325.00	\$ -
Additional fee per 1,000 sq ft gross floor area or open uses of land for major plans	\$ 5.00	\$ 5.00	\$ -
<b>Publications</b>			
Development Ordinance	\$ 20.00	\$ 20.00	\$ -
Historic Properties Book	\$ 12.00	\$ 12.00	\$ -
Guilford County Street Atlas	\$ 18.95	\$ 18.95	\$ -
Comprehensive Plan	loan - self copy	loan - self copy	\$ -
Area Plans - Text or Map	no charge	no charge	\$ -
<b>Historical Properties*</b>			
City of High Point	\$ 2,000.00	\$ 2,000.00	\$ -
City of Greensboro	\$ 3,000.00	\$ 3,000.00	\$ -
Gibsonville	\$ 500.00	\$ 500.00	\$ -
Jamestown	\$ 500.00	\$ 500.00	\$ -
Oak Ridge	\$ 125.00	\$ 125.00	\$ -
<b>Planning Services</b>			
Planning Service - Stokesdale	\$ 25,000.00	\$ 25,000.00	\$ -
Planning Service - Whitsett	\$ 1,000.00	\$ 1,000.00	\$ -
Planning Service - Pleasant Garden	\$ 5,000.00	\$ 5,000.00	\$ -

**Planning & Development**

Fee Information	FY 2023	FY 2024	Change
Planning Service - Sedalia	\$ 1,000.00	\$ 1,000.00	\$ -
Historical Landmark Property Plaque	market price	market price	\$ -

**Public Health**

Fee Information	FY 2023	FY 2024	Change
<b>CPR Fees</b>			
Annual Instructor Membership	\$ 50.00	\$ 50.00	\$ -
Instructor Monitoring (every 2 years)	\$ 60.00	\$ 60.00	\$ -
Equipment Rental (for 2 business days)	\$ 25.00	\$ 25.00	\$ -
- include AED, face mask, etc.	\$ 45.00	\$ 45.00	\$ -
- additional day rental/late fee	\$ 15.00	\$ 15.00	\$ -
BLS Instructor Training Course	\$ 250.00	\$ 250.00	\$ -
BLS CPR Course (through PH)	\$ 50.00	\$ 50.00	\$ -
First Aid Course (through PH)	\$ 30.00	\$ 30.00	\$ -
Heart Saver CPR Course (through PH)	\$ 40.00	\$ 40.00	\$ -
Heart Saver CPR and First Aid Course	\$ 70.00	\$ 70.00	\$ -
AHA Certification Cards (for courses taught)	\$ 20.00	\$ 20.00	\$ -
- Re-prints	\$ 10.00	\$ 10.00	\$ -
- Rush card	\$ 10.00	\$ 10.00	\$ -
<b>Environmental Health Fees</b>			
Food Service - Plan Review			
New Facility	\$ 250.00	\$ 250.00	\$ -
Remodel of Existing Facility	\$ 125.00	\$ 125.00	\$ -
Swimming Pool Permits			
Seasonal	\$ 200.00	\$ 200.00	\$ -
Year Round	\$ 250.00	\$ 250.00	\$ -
Reinspection (2nd Trip)	\$ 100.00	\$ 100.00	\$ -
Pool Plan Review	\$ 300.00	\$ 300.00	\$ -
Private Schools/Colleges	\$ 200.00	\$ 200.00	\$ -
ServSafe Food Education Course Training	\$ 200.00	\$ 200.00	\$ -
ServSafe Food Education Course Re-Test	\$ 60.00	\$ 60.00	\$ -
ServSafe Off-site Food Schools	\$ 150.00	\$ 150.00	\$ -
Temporary Food Establishments (vendors)	\$ 75.00	\$ 75.00	\$ -
LFSE ( Limited food source establishment)	\$ 75.00	\$ 75.00	\$ -
<b>Lead - State</b>			
XRF Machine Use With Staff	\$ 500.00	\$ 500.00	\$ -
XRF Machine Use Without Staff	\$ 250.00	\$ 250.00	\$ -
<b>Health Hazards</b>			
Tattoo Atrist			
Local	\$ 500.00	\$ 500.00	\$ -
Convention	\$ 100.00	\$ 100.00	\$ -
Mobile Home Parks	\$ 11.00	\$ 11.00	\$ -
<b>HERA</b>			
Monitoring Wells			
Commercial			
first well	\$ 600.00	\$ 600.00	\$ -
each additional well	\$ 60.00	\$ 60.00	\$ -
Residential			

**Public Health**

Fee Information	FY 2023	FY 2024	Change
first well	\$ 600.00	\$ 600.00	\$ -
each additional well	\$ 60.00	\$ 60.00	\$ -
<b>Water Quality</b>			
Authorization to Construct type I & II	\$ 100.00	\$ 100.00	\$ -
Authorization to Construct type III	\$ 140.00	\$ 140.00	\$ -
Alternative Construction Authorization	\$ 450.00	\$ 450.00	\$ -
Alternative Design	\$ 550.00	\$ 550.00	\$ -
Evaluation of Additions	\$ 100.00	\$ 100.00	\$ -
Residential Soil Evaluations	\$ 100.00	\$ 100.00	\$ -
Application Fee for DUMT 10k gallons	\$ 260.00	\$ 260.00	\$ -
Permit for DUMT 10K gallons	\$ 340.00	\$ 340.00	\$ -
Well Permits - New	\$ 450.00	\$ 450.00	\$ -
Well Camera/Repair Permit	\$ 220.00	\$ 220.00	\$ -
Additional Trip Fee	\$ 54.00	\$ 54.00	\$ -
DOT Fee	\$ 150.00	\$ 150.00	\$ -
Innovative Wastewater Approval (off-site)	\$ 200.00	\$ 200.00	\$ -
<b>Water Sample Fees</b>			
Trip Fee	\$ 65.00	\$ 65.00	\$ -
Bacteria	\$ 50.00	\$ 50.00	\$ -
Inorganic / Nitrate	\$ 70.00	\$ 70.00	\$ -
Pesticide	\$ 75.00	\$ 75.00	\$ -
Petroleum	\$ 75.00	\$ 75.00	\$ -
<b>Existing On Site Sewer</b>			
Type 111B	\$ 150.00	\$ 150.00	\$ -
Type IV	\$ 300.00	\$ 300.00	\$ -
Type V	\$ 350.00	\$ 350.00	\$ -
Type Va	\$ 100.00	\$ 100.00	\$ -
Type VI	\$ 400.00	\$ 400.00	\$ -
Maintenance/Monitoring Operator	\$ 450.00	\$ 450.00	\$ -
<b>Health Education - Smart Girls Life Skills</b>			
Smart Girls® Life Skills Training Curriculum PART I (one copy)	\$ 250.00	\$ 250.00	\$ -
Smart Girls® Life Skills Training Curriculum PART II (one copy)	\$ 250.00	\$ 250.00	\$ -
Smart Girls® Life Skills Training Curriculum PART I and PART II (one copy of each, \$50 off when ordering together)	\$ 450.00	\$ 450.00	\$ -
Smart Girls® Part I One Day Training in Guilford County (curriculum not included)	\$ 275.00	\$ 275.00	\$ -
Smart Girls® Part II One Day Training in Guilford County (curriculum not included)	\$ 250.00	\$ 250.00	\$ -
One-day Part I or Part II Training outside of Guilford County for up to 12 to 15 individuals	\$ 1,600.00	\$ 1,600.00	\$ -
One & a half day Part I or Part II Training outside of Guilford County for up to 12 to 15 individuals	\$ 2,250.00	\$ 2,250.00	\$ -

**Public Health**

Fee Information	FY 2023	FY 2024	Change
Two-day Part I and Part II Training outside of Guilford County for up to 12 to 15 individuals II	\$ 3,200.00	\$ 3,200.00	\$ -

- Clinic and all other fees are available upon request from Public Health -



## Security

Fee Information	FY 2022	FY 2023	Change
ID Badge - Attorney	\$ 15.00	\$ 15.00	\$ -
ID Badge - Paralegal	\$ 15.00	\$ 15.00	\$ -
ID Badge - Committee Approved (new)	\$ 20.00	\$ 20.00	\$ -
ID Badge - Committee Approved (renewal meets use requirements)	\$ 20.00	\$ 20.00	\$ -
ID Badge - Committee Approved (renewal does not meet use requirements)	\$ 35.00	\$ 35.00	\$ -
ID Badge - Law Enforcement (non-county; annually)	\$ 10.00	\$ 10.00	\$ -
ID Badge - Non-County Interns	\$ 5.00	\$ 5.00	\$ -
Lost or Stolen ID Badge Replacement Fee	\$ 10.00	\$ 10.00	\$ -
Security Officer Fees (hourly; for non-county agencies who request to reserve room in county facilities)	\$ 30.00	\$ 30.00	\$ -

**Register of Deeds**

Fee Information	FY 2022	FY 2023	FY 2024	Change
<b>Passport Services</b>				
Passport Acceptance Fee	\$ 35.00	\$ 35.00	\$ 35.00	\$ -
Passport Photo	\$ 10.00	\$ 10.00	\$ 10.00	\$ -
No Fee Passport Application	\$ -	\$ -	\$ -	\$ -
No Fee Photo	\$ -	\$ -	\$ -	\$ -
Overnight Delivery	\$ 26.35	\$ 26.35	\$ 31.00	\$ 4.65
Standard Shipping	\$ 7.75	\$ 7.75	\$ 12.00	\$ 4.25
<b>Land Records</b>				
Certified Copies First Page	\$ 5.00	\$ 5.00	\$ 5.00	\$ -
Certified Copies All Other Pages	\$ 2.00	\$ 2.00	\$ 2.00	\$ -
Uncertified Copies	\$ 0.05	\$ 0.05	\$ 0.05	\$ -
Deed of Trust	\$ 64.00	\$ 64.00	\$ 64.00	\$ -
Grave Removal	\$ 26.00	\$ 26.00	\$ 26.00	\$ -
Misc Documents	\$ 26.00	\$ 26.00	\$ 26.00	\$ -
Notary Authentication	\$ 1.00	\$ 1.00	\$ 1.00	\$ -
Old Corporation Books	\$ -	\$ -	\$ -	\$ -
Plat Certified Copy	\$ 5.00	\$ 5.00	\$ 5.00	\$ -
Plat Uncertified Copy 11x17	\$ 0.10	\$ 0.10	\$ 0.10	\$ -
Plat Uncertified Copy 18x24	\$ 0.50	\$ 0.50	\$ 0.50	\$ -
Uncertified Copy Via Mail	\$ 1.00	\$ 1.00	\$ 1.00	\$ -
UCC Copy	\$ 2.00	\$ 2.00	\$ 2.00	\$ -
Deed	\$ 26.00	\$ 26.00	\$ 26.00	\$ -
Condominium	\$ 21.00	\$ 21.00	\$ 21.00	\$ -
Highway Right of Way Map	\$ 21.00	\$ 21.00	\$ 21.00	\$ -
Plat	\$ 21.00	\$ 21.00	\$ 21.00	\$ -
Roadway Corridor Map	\$ 5.00	\$ 5.00	\$ 5.00	\$ -
Notary Oath	\$ 10.00	\$ 10.00	\$ 10.00	\$ -
Satisfaction	\$ -	\$ -	\$ -	\$ -
Uniform Commercial Code	\$ 38.00	\$ 38.00	\$ 38.00	\$ -
<b>Vital Records</b>				
Amendment	\$ 10.00	\$ 10.00	\$ 10.00	\$ -
Birth Add	\$ -	\$ -	\$ -	\$ -
Birth Copy Certified	\$ 10.00	\$ 10.00	\$ 10.00	\$ -
Birth Copy Uncertified	\$ 0.05	\$ 0.05	\$ 0.05	\$ -
Copies	\$ 0.05	\$ 0.05	\$ 0.05	\$ -
Death Add	\$ -	\$ -	\$ -	\$ -
Delayed Birth	\$ 10.00	\$ 10.00	\$ 10.00	\$ -
Delayed Birth Prep	\$ 10.00	\$ 10.00	\$ 10.00	\$ -
Death Copy Certified	\$ 10.00	\$ 10.00	\$ 10.00	\$ -
Delayed Marriage	\$ 20.00	\$ 20.00	\$ 20.00	\$ -
Death Copy Uncertified	\$ 0.05	\$ 0.05	\$ 0.05	\$ -
Legitimation	\$ 10.00	\$ 10.00	\$ 10.00	\$ -
Marriage Copy Certified	\$ 10.00	\$ 10.00	\$ 10.00	\$ -
Marriage Issue	\$ 60.00	\$ 60.00	\$ 60.00	\$ -
Marriage Keepsake	\$ 1.00	\$ 1.00	\$ 1.00	\$ -
Marriage Copy Uncertified	\$ 0.05	\$ 0.05	\$ 0.05	\$ -
State Birth Amendment	\$ 15.00	\$ 15.00	\$ 15.00	\$ -
State Birth Certified Copy	\$ 10.00	\$ 10.00	\$ 10.00	\$ -
State Birth Legitimation	\$ 15.00	\$ 15.00	\$ 15.00	\$ -
State Birth Search	\$ 14.00	\$ 14.00	\$ 14.00	\$ -
State Expedite	\$ 15.00	\$ 15.00	\$ 15.00	\$ -
Social Services Certified Copy	\$ 10.00	\$ 10.00	\$ 10.00	\$ -
Uncertified Copies via Mail	\$ 1.00	\$ 1.00	\$ 1.00	\$ -
No Marriage Found	\$ 5.00	\$ 5.00	\$ 5.00	\$ -
Overnight Delivery	\$ 26.35	\$ 26.35	\$ 31.00	\$ 4.65

**Solid Waste**

Fee Information	FY 2023	FY 2024	Change
Passenger car tire disposal fee per tire	\$ 0.98	\$1.03	\$ 0.05
Heavy truck tire disposal fee per tire	\$ 5.02	\$5.29	\$ 0.27
Oversize tire per pound	\$ 0.0437	\$ 0.0460	\$ 0.0023

*No Charge to dispose White Goods, Electronics, or other Residential Recyclables.*

*Tire disposal fees are based on Southeastern U.S. CPI per county contract.*