



# FY2025 RECOMMENDED BUDGET

July 1, 2024 - June 30, 2025



Guilford County  
STATE of NORTH CAROLINA





# Guilford County

STATE of NORTH CAROLINA

## Fiscal Year 2025 Recommended Budget

July 1, 2024 – June 30, 2025

### Board of Commissioners

#### Board Chair

Melvin "Skip" Alston

#### Board Vice Chair

J. Carlvena Foster

### Commissioners

Katie "Kay" Cashion

Carly Cooke

Brandon Gray-Hill

Frankie T. Jones, Jr.

Mary Beth Murphy

Alan Perdue

Pat Tillman

### County Manager

Michael Halford

### Assistant County Managers

Erris Dunston, *Strong Community*

Victor Isler, *Successful People*

Jason Jones, *Quality Government*

### Budget & Management Services

Toy Beeninga

Sara Pilling

Ashley Anyu

Allyson Coltrane

Kellen LaBonte

Haley Matthews

David Payne

Tara Wommack

The budget cover is a collage developed by three budget kids to capture this year's theme. The theme was inspired by artwork on display in the waiting room at the Guilford County Family Justice Center's High Point location, from campers attending Camp Hope.

# County Commissioner Districts



**J. Carlvena  
Foster**  
District 1



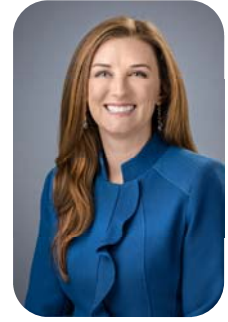
**Alan  
Perdue**  
District 2



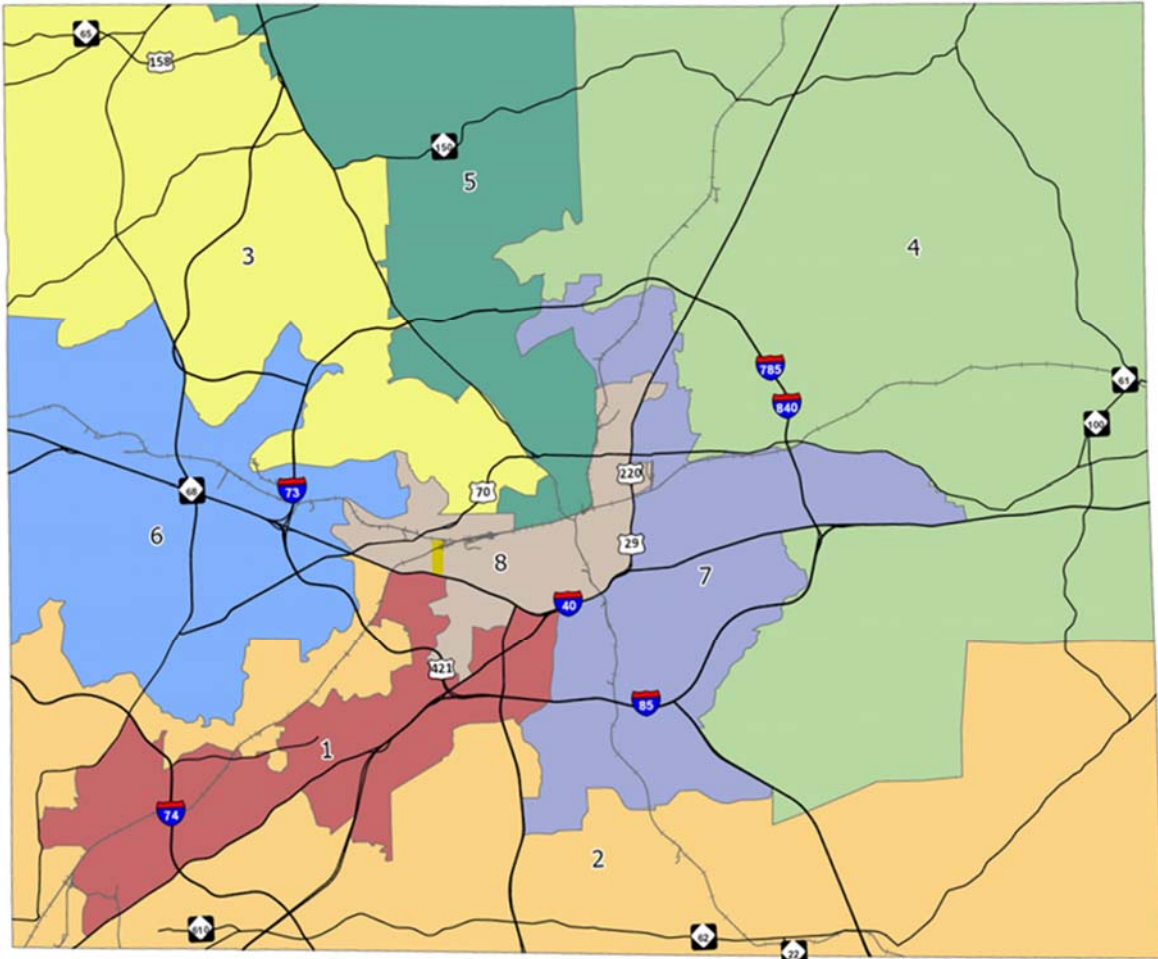
**Pat  
Tillman**  
District 3



**Mary Beth  
Murphy**  
District 4



**Carly  
Cooke**  
District 5



**Brandon  
Gray-Hill**  
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*

PRESENTED TO

**Guilford County  
North Carolina**

For the Fiscal Year Beginning

**July 01, 2023**

*Christopher P. Morrell*

**Executive Director**





**The Government Finance Officers Association  
of the United States and Canada**

*presents this*

**CERTIFICATE OF RECOGNITION FOR BUDGET PREPARATION**

*to*

**Budget & Management Services Department  
Guilford County, North Carolina**



*The Certificate of Recognition for Budget Preparation is presented by the Government Finance Officers Association to those individuals who have been instrumental in their government unit achieving a Distinguished Budget Presentation Award. The Distinguished Budget Presentation Award, which is the highest award in governmental budgeting, is presented to those government units whose budgets are judged to adhere to program standards.*

Executive Director

*Christopher P. Morill*

Date: **October 30, 2023**

# Table of Contents

County Commissioners & County Map

Table of Contents

County Manager's Message .....i

<u>Introduction</u> .....	1
About Guilford County.....	2
Organizational Chart.....	4
Reader's Guide to the Budget .....	5
Budget Development Process & Budget Calendar.....	8
Budget Amendments, Basis of Budgeting & Accounting .....	9
Budget and Financial Policies & Guidelines .....	12
Budget by Funds.....	14

<u>Fund Summaries</u> .....	16
-----------------------------	----

<u>General Fund Summary</u> .....	29
Budget in Brief.....	30
General Fund Summary.....	36
Service Area Summaries.....	44
General Government Summary.....	54
Inflation-Adjusted Spending & Financial Outlook.....	55
Education Summary .....	58
Debt Summary.....	62
General Fund Revenue .....	64
Fund Balance Summary.....	71

## Service Areas & Departments

### General Fund

<b>Successful People</b> .....	<b>73</b>
Behavioral Health .....	77
Child Support Enforcement .....	79
Court Services.....	81
Family Justice Center .....	82
HHS: Administration .....	85
HHS: Public Health.....	87
HHS: Social Services .....	95
HHS: Transportation.....	101
Juvenile Detention Center.....	103
Veterans' Services .....	105
 <b>Strong Community</b> .....	 <b>107</b>
Animal Services.....	112
Cooperative Extension .....	114



# Table of Contents

Coordinated Services .....	117
Economic Development.....	119
Emergency Services.....	122
Inspections.....	125
Libraries.....	127
Law Enforcement.....	129
Parks & Recreation .....	132
Planning & Development .....	134
Security .....	137
Soil & Water Conservation .....	139
Solid Waste.....	141
 <b>Quality Government.....</b>	 <b>143</b>
County Administration .....	147
County Attorney .....	148
County Clerk & Commissioners .....	150
Budget & Management Services.....	152
Elections.....	153
Facilities .....	155
Finance .....	158
Fleet.....	160
Human Resources .....	161
Information Technology .....	163
Internal Audit .....	165
Minority & Women Owned Business Enterprise (MWBE) .....	166
Public Relations.....	168
Register of Deeds .....	169
Tax.....	171
 Outside Nonprofit Agencies.....	 173
Education .....	175
Debt Repayment.....	237
ARPA Enabled Projects .....	249
Rural Fire Districts Fund .....	252
Other Annual Funds.....	258
Multi-Year Plans .....	270
Capital Investment .....	280
Active Grants .....	301
Community Profile .....	305
Fee Schedule .....	313
Glossary .....	341



# 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 Brandon Gray-Hill  
The Honorable Frankie T. Jones, Jr.

May 16, 2024

## 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) 2025. 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 is the first budget since the COVID-19 pandemic that is largely free of federal and state pandemic-related funding. In other words, we have returned to a more "normal" budget. However, "normal" does not mean easy. This budget grapples with all-too-familiar "normal" budget challenges, including last-minute pivots to accommodate unexpected revenue and expense changes, including a loss of \$7 million in state Medicaid/Sales Tax swap reimbursements; service demands and funding requests that outpace resources; and economic uncertainty. "Normal" also means an overall revenue growth rate that, while positive, is lower than rates of prior years and not enough to fully support all service needs.

While we are returning to a sense of normalcy in some areas of operations, this Board's work has been anything but "normal" post pandemic. This Board's OneGuilford focus has fundamentally changed how Guilford County shows up in our community, how it collaborates with old and new partners, how it thinks about the present and the future, and how it acts to serve the best interest of its residents. This focus resulted in the development and funding of a sustainable school building funding model that, with proper management and fiscal discipline from both the Board of Commissioners and the Board of Education, will sustainably address major school capital needs well into the future. The OneGuilford focus guided the Board's allocation of pandemic recovery funding, which means residents across Guilford County will soon have more access to behavioral health and recovery services, including services dedicated to women and their



children; school students have more in-school access to medical care; and residents will enjoy easier access to needed services through partnerships like Greensboro's Windsor Nocho Chavis Community Center. This OneGuilford focus is also reflected in the Board's recent effort to collaboratively engage stakeholders to support cross-county and regional conversations, planning, and action to address significant infrastructure needs like transportation, adequate housing, and water and wastewater resources. These challenges call for solutions that cross individual partner boundaries and areas of responsibility, as well as funding partnerships and structures that have yet to be developed.

At the same time Guilford County plans for a OneGuilford future, it cannot lose sight of its responsibilities to support its core functions and enhance operational resiliency. Over the last several years, the Board of Commissioners has made significant progress in stabilizing the County's workforce, strengthening support for mandated and other critical services, responding to new program and funding directives from the state government, and addressing its own deferred capital building responsibilities. This work is not over.

The return to normal revenue growth levels and the Board's direction to maintain the current tax rate in my recommended budget provide clear resource boundaries for FY 2024-25. To help shape my recommendations for how these limited resources should be allocated, I relied on the following budget development guidelines:

- Protect service performance & operational resiliency improvements made possible by our compensation plan,
- Ensure proper support of core county mandates,
- Maintain core technology infrastructure,
- Fund the school bond repayment model, and
- Avoid the use of additional fund balance to balance the budget.

Consequently, my FY 24-25 Recommended Budget is effectively a hold-the-line budget, with the General Fund increasing at less than the pace of inflation. It includes no new County initiatives and suspends most of the County's own capital, building maintenance, major equipment, vehicle replacement, and technology improvement programs. Instead, the recommended budget prioritizes the maintenance of service improvements made over the last several years; the completion of in-progress initiatives, including those funded by opioid settlement and pandemic recovery funds; limited personnel changes to accommodate mandated responsibilities; and a slight reduction in the amount of fund balance needed to balance the budget. Additional recurring revenues will be needed in future fiscal years to maintain our service gains, meet our mandated service requirements, strengthen our operational resiliency, and make impactful progress on addressing our region's infrastructure challenges.

A particularly significant "normal" challenge is aligning the County's typical annual revenue growth with growth in the Board of Education's annual funding request. Since FY 2019-20, the Guilford County Board of Commissioners has increased the per pupil operating allocation to the

Guilford County Schools by approximately 35% - from \$2,925 in FY 2019-20 to \$3,938 in FY 2023-24. This increase of more than \$1,000 per student per year for operating expenses, or approximately \$53 million in recurring annual funding, was only possible because of greater than normal general revenue growth during the pandemic, including additional property tax revenue generated from the 2022 property revaluation.

Normal revenue growth next year will not support the more than \$55.5 million operating and capital budget increase that has been requested by the Board of Education for FY 2024-25. To fully fund that request without additional recurring revenue would mean the elimination of as many as 30 county departments, ignoring whether or not those departments provide mandated programs. Instead, the FY 2024-25 recommended budget allocates 45% of the General Fund's property tax and non-restricted sales tax revenues to operating expenses for Education (Guilford County Schools and Guilford Technical Community College), which is the same percentage approved by the Board of Commissioners for FY 2023-24. This results in an increase of \$5,871,927 in operating funding for the Guilford County Schools. A capital maintenance allocation of \$2.5 million is also included in the recommended budget.

I strongly recommend that the Board of Commissioners and Board of Education meet to collaboratively develop a shared and sustainable operating expense and capital maintenance funding model, much like the two Boards did to identify and fund \$2 billion in major school capital needs. For decades, Guilford County's annual allocation to the Guilford County Schools has exceeded what is explicitly identified in the statutes as a county responsibility, and over the last several years Guilford County has typically provided the Board of Education with more local funding on a per pupil basis than Wake, Mecklenburg, and Forsyth Counties. While the Board of Commissioners determines how much local funding to provide the Board of Education each year, it is the Board of Education that chooses how these funds are prioritized, including choosing how much to allocate for its personnel and other expenses. For example, in FY 2022-23, the last year of available data from the NC Department of Public Instruction, the Guilford County Board of Education allocated about 69% of its local operating funds to salaries and benefits for its employees and 31% to other expenses. The shares of local funding allocated to salaries and benefits in Mecklenburg and Wake Counties were 76% and 78%, respectively, and 24% and 22%, respectively, to other expenses.

More details about the FY 2024-25 recommended budget are included in the remaining sections of this budget message.



# One Guilford: Our Path Forward

## Purpose

Over the last several years, 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 2025, it is important to reflect on and celebrate the progress the Board of Commissioners and County teams have made over the past few years, 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**

This budget continues to protect service performance and operational resiliency improvements made possible by our compensation plan. Excluding Sheriff's Office positions, the Board's commitment to its employees has helped reduce the County vacancy rate from 16% to 9% since July 2022. Despite the improvement in the general vacancy rate, the Sheriff's Office continues to grapple with vacancy rates of 20% and 27% for Sheriff Deputies and Detention Services Officers (DSOs), respectively. This budget allocates \$2 million to adjust pay rates for Deputies and DSOs to market rates in accordance with the Board's adopted compensation philosophy.

### **Building the Future**

Over the past year, the Board and community stakeholders continued their work to better understand and collaboratively plan to address our area's major infrastructure needs and responsibilities, like public school facilities, transportation, adequate housing, and water and wastewater resources.

The Board of Commissioners worked with the Guilford County Board of Education to implement the next phases of the voter-approved \$2.0 billion school construction and renovation program based on a jointly developed capital plan. The County continued to work the plan it promised residents by issuing \$180 million of the voter approved school bonds and setting aside an additional \$51 million to help fund the long-term debt repayment program. Six schools are actively under construction and 16 more are in various stages of planning and design. To ensure residents have access to transparent information about the overall bond program, construction progress, and details about specific school projects, Guilford County Schools and Guilford County also released a comprehensive [school bond dashboard](#) available on the GCS website.

The conversations at your retreat focused on how water and wastewater treatment will be a key area of focus over the next twenty years. The Board also discussed strategies to support housing options to ensure the growing workforce has suitable options. A OneGuilford mindset and new partnerships are required to address both challenges.



## **Integrated Service Delivery**

This year, County staff deployed a new Adult Care Team (ACT) that was approved by the Board in FY 2023-24. This pilot program had two goals – improve life outcomes for adults with specialized needs who use Emergency Services for non-emergency assistance and preserve Emergency Services' ability to respond to emergencies. As a result of ACT's work, the team was able to connect a group of high-frequency non-emergency users to more appropriate care, reducing this group's non-emergency calls to 911 over a 30-day period from 344 to four. This investment has not only improved outcomes for residents but saved over \$375,000 and 170 public safety staff hours.

In addition, the County will soon launch the next phase of its integrated service delivery program with the design and implementation of a new Aging & Adult Services Case Management System and supporting technology infrastructure. This work will focus on cross-department and cross-organization wholistic case management, data sharing, seamless service referrals, and simplified universal intake and resident self-service. More effective case management was one of the most frequently requested improvements shared by residents during the Board's 2024 Budget Town Halls.

## **Medicaid Expansion**

Last year, the state expanded Medicaid services to additional people. Now, adults ages 19 through 64 earning up to 138% of the federal poverty line (e.g., singles earning about \$1,730/month or families of three earning about \$2,970/month) may be eligible for services like primary care, hospital stays, maternity care, vision and hearing, dental/oral health care and more. 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. Through the Board addition of 54 positions in Social Services, the County processed nearly 24,000 applications over the last five months.

## **Resident Well-Being**

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

This past year, the Board approved development of an adult residential recovery center on Lees Chapel Road and a Women and Children's Residential Recovery Services program at Gibson Park. These investments will support residents during times of greatest needs and supporting overall wellbeing.

## Resident Engagement

The County successfully hosted three public town halls and community fairs to receive feedback on the FY 2024-25 budget process. In those meetings, more than 200 community members from across the county shared experiences and feedback with Commissioners and staff. Residents also engaged with county departments and learned more about how their dollars are being used throughout the community. This feedback continues to shape how we do business in Guilford County.

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

### Property Tax Rate

- In accordance with the Board's consensus direction at its April 18, 2024, work session, the proposed general **property tax rate is 73.05¢** per \$100 of property valuation – no change from the current rate.
- Increases in the fire district tax rates for eight (8) districts are recommended to pay for staff, equipment, and capital needs. More details are available in the Fire District section of the budget.

### General Fund Budget

- The **General Fund budget** is balanced, as required by state statute, at \$831.3 million, an increase of \$10.2 million (1.2%).

### Education

- Including appropriations in General and Debt Service Funds, the budget allocates **\$414.3 million in county funds** for Education – an increase of \$4.3 million over the total allocation in FY 2023-24 and an increase of more than \$110 million since FY 2020-21. More specifically, the proposed budget:
  - Continues the historic investment of nearly a quarter of a billion dollars (\$266.1 million) in operating support. This equates to an estimated per pupil local operating allocation of approximately \$4,035 for FY 2024-25 – an increase of nearly 38% from the County's per pupil allocation in FY 2019-20. The budget also includes \$2.5 million in annual capital maintenance. 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 what it considers to be its most important priorities.
  - Allocates \$52.1 million, an increase of \$1.0 million, to the School Bond Debt Funding Plan per model assumptions, and \$99.3 million, an increase of \$21.7 million, for school-related debt repayment.
  - Allocates \$19 million in operating support for Guilford Technical Community College, an increase of \$0.4 million, as well as \$10.2 million in college-related debt repayment. The Guilford Technical Community College Board of Trustees is encouraged to use locally generated fund balance to support identified capital maintenance needs in FY2024-25.

- **Note:** This budget recommends a stable funding model for Education operating funding. The FY 2023-24 annual operating allocation approved for Guilford County Schools and Guilford Technical Community college represents 45% of the County's adopted budget for General Fund non-restricted property and general sales tax revenues. These revenue sources are the most flexible funding sources for county governments and the primary revenue source for education funding.

The FY 2024-25 recommended budget maintains this funding model by allocating 45% of budgeted General Fund non-restricted property and sales tax and splitting the total proportionally to Guilford County Schools and GTCC. This growth in funding represents what "normal" growth looks like in Guilford County. I recommend the Board of Commissioners **engage in additional conversation with the Board of Education and the Board of College Trustees** regarding a sustainable funding model for operating and annual capital expenses and how to collaboratively engage the General Assembly to adjust funding models for education institutions.

### **Maintain our Workforce**

- This budget includes funding to continue performance merits (\$2.4 million total/\$2.1 million of County funds) for County team members and state-mandated retirement rate increases (\$1.8 million total/\$1.5 million of County funds). To balance the FY 2024-25 budget within available resources, performance merits will be effective the first full pay period in March 2025, rather than the first full pay period in January as approved in prior years. Moving the merit date to March results in one-time savings of approximately \$1.1 million.
- This budget includes \$2.0 million for adjustments to pay ranges for Sheriff Deputies and Detention Service Officers (DSO) to ensure the ranges align with the market's 50<sup>th</sup> percentile, in accordance with the Board's adopted market rate philosophy.
- The budget across all funds includes a total of 2,971.25 positions, a net decrease of (0.63) positions. 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. More information about position changes is available in the Position section of the budget document. Recommended new positions are limited and address specific mandated functions:
  - 5 additional Social Services positions to enhance the ability and capacity of Adult Protective Services to respond to additional reports and instances of abuse, neglect and/or exploitation. These positions will have an effective start date of October 1. The County will be reimbursed for about 50% of total position costs. The total estimated cost is \$400,000 with \$200,000 in net county costs.
  - One position in Public Relations to support compliance with the US Department of Justice's April 2024 publication of its final rule on website accessibility for state and local governments under Title II of the Americans with Disabilities Act (ADA), with an estimated cost with a partial year implementation of \$90,000.
  - One new Fire Plans Examiner to support timely inspections of school bond projects, partially offset with interest earned on bond proceeds, with a net cost including a vehicle of \$90,000.



- One new paralegal and one new County Attorney in the County Attorney's Office to support mandated E-Court rollout, which impacts cases involving social service cases, the estimated cost with a partial year implementation is \$175,000.
- 10 positions will be eliminated because related funding sources are no longer available, resulting in a reduction of \$1.1 million.

### **Mandated Core Services – Medicaid & Foster Care**

- Last year, the state expanded Medicaid services to additional people. Now, adults ages 19 through 64 earning up to 138% of the federal poverty line (e.g., singles earning about \$1,730/month or families of three earning about \$2,970/month) may be eligible for services like primary care, hospital stays, maternity care, vision and hearing, dental/oral health care and more. The County receives a 75% reimbursement from the State for positions directly associated with eligibility review. In the past, the County would receive 75% reimbursement for all positions involved with Medicaid; however, with this budget, certain support and supervisory positions will only be reimbursed for 50% of costs, resulting in an increase in net county funding of \$2.1 million.
- Social Services manages key mandated services, including foster care placements. These expenses were projected to increase by \$5 million in the current budget, which the Board addressed in December with one-time funding sources, the budget identifies recurring revenues, with anticipated reimbursements of \$3 million from the State. These expenses are anticipated to increase an additional \$2 million in FY2024-25, with anticipated reimbursements of \$1.2 million. Two primary drivers are responsible for the overall increase in expense:
  - **Placement costs:** The Fiscal Year 2024 budget did not fully anticipate increases in monthly foster care expenses, primarily driven by increases in vendor contract rates, a slight increase in the number of foster care children, and placements into more complex care that cost more per month. The FY 2024-25 budget includes these expenses changes, as well as additional costs for therapeutic treatments, a service- and resource-intensive placement option for children with advanced health and wellness needs.
  - **State reimbursement:** The State increased the monthly allowable rates for foster care placements, which impacts the overall budget. The increase is offset by additional reimbursement.

### **Protect Fiscal Resiliency – Fund Balance**

- Finally, the proposed budget reduces the amount of recurring fund balance or savings used to balance the budget by \$0.4 million, maintaining the County's **fiscal resiliency** to weather economic uncertainty.

## Summary of the Recommended General Fund Budget (Excluding ARPA Enabled)

	FY2024 Budget	FY2025 Budget	Vs. FY24 (\$)	Vs. FY24 (%)
<b>Successful People</b>	<b>\$559,316,976</b>	<b>\$568,890,186</b>	<b>\$9,573,210</b>	<b>2%</b>
Guilford County Schools – Operating	\$260,226,073	\$266,098,000	5,871,927	2%
Guilford County Schools – Capital	2,500,000	500,000	(2,000,000)	(62%)
Guilford County Schools – Debt	43,670,000	39,670,000	(4,000,000)	28%
Guilford County Schools – Honor School Capital	51,100,000	52,130,000	1,030,000	2%
GTCC – Operating	18,607,500	19,028,000	420,500	2%
GTCC – Capital	1,550,000	-	(1,550,000)	(100%)
GTCC - Debt	10,010,000	10,010,000	-	0%
HHS - Social Services	86,452,331	96,154,420	9,702,089	11%
HHS - Public Health	56,582,651	55,648,360	(934,291)	(2%)
Behavioral Health	10,795,881	10,843,768	47,887	0%
Child Support Services	8,389,098	8,466,987	77,889	1%
Juvenile Detention	4,182,360	4,594,161	411,801	10%
HHS - Transportation Service	1,588,179	1,826,847	238,668	15%
Family Justice Center	1,448,558	1,594,928	146,370	10%
Court Services	1,190,023	1,363,487	173,464	15%
Veteran Services	572,151	597,941	25,790	5%
HHS - Administration	452,171	363,287	(88,884)	(20%)
<b>Strong Community</b>	<b>\$167,269,491</b>	<b>\$168,868,211</b>	<b>\$1,598,720</b>	<b>1%</b>
Law Enforcement	86,788,254	89,125,689	2,337,435	3%
Emergency Services	44,512,092	42,972,818	(1,539,274)	(3%)
Parks and Recreation	5,923,120	5,827,560	(95,560)	(2%)
Animal Services	5,308,076	5,444,607	136,531	3%
Security	4,652,103	4,932,316	280,213	6%
Economic Develop & Assistance	4,629,455	4,776,014	146,559	3%
Inspections	3,440,808	3,528,894	88,086	3%
Coordination Services	3,565,001	3,506,525	(58,476)	(2%)
Solid Waste	2,253,663	2,466,703	213,040	9%
Planning and Development	2,477,793	2,445,299	(32,494)	(1%)
Culture - Libraries	2,372,508	2,395,122	22,614	1%
Cooperative Extension Service	915,011	990,301	75,290	8%
Soil & Water Conservation	431,607	456,363	24,756	6%
<b>Quality Government</b>	<b>\$75,207,742</b>	<b>\$75,495,903</b>	<b>\$288,161</b>	<b>0%</b>
Information Technology	17,198,101	17,433,253	235,152	1%
Facilities	11,196,602	11,191,538	(5,064)	0%
Tax	8,907,362	9,010,514	103,152	1%
Human Resources – Retiree Benefits	7,000,000	7,000,000	-	0%
Finance	4,779,509	5,031,892	252,383	5%
County Attorney	4,557,524	4,842,898	285,374	6%
Elections	3,641,598	4,190,124	548,526	15%
Human Resources	3,838,602	3,922,455	83,853	2%
Register of Deeds	3,236,260	3,216,769	(19,491)	(1%)
County Administration	2,460,917	2,648,756	187,839	8%
Commissioners & Clerk to the Board	1,511,106	1,573,322	62,216	4%
Minority and Women-Owned Business Enterprise	1,566,976	1,296,960	(270,016)	(17%)
Budget & Management Services	1,373,955	1,287,223	(86,732)	(6%)
Public Relations & Communications	1,189,999	1,069,006	(120,993)	(10%)
Internal Audit	925,701	980,840	55,139	6%
Fleet Operation	1,823,530	800,354	(1,023,176)	(56%)
<b>General Government Transfers</b>	<b>\$1,755,652</b>	<b>\$450,000</b>	<b>\$(1,305,652)</b>	<b>(74%)</b>
<b>County Debt</b>	<b>\$17,605,139</b>	<b>\$17,663,700</b>	<b>\$58,561</b>	<b>0%</b>
<b>Total</b>	<b>\$821,155,000</b>	<b>\$831,368,000</b>	<b>\$10,213,000</b>	<b>1.2%</b>

The following table shows the total all funds budget, including ARPA Enabled funding.

	FY2024 Budget	FY2025 Budget	vs. FY24 (\$)	s. FY24 (%)
<b>Successful People</b>	<b>\$605,725,943</b>	<b>\$647,140,400</b>	<b>\$41,414,457</b>	<b>7%</b>
Guilford County Schools – Operating	\$260,226,073	\$266,098,000	5,871,927	2%
Guilford County Schools – Capital	6,500,000	2,500,000	(4,000,000)	(62%)
Guilford County Schools – Debt	77,596,398	99,283,288	21,686,890	28%
Guilford County Schools – Honor School Capital	51,100,000	52,130,000	1,030,000	2%
GCS – Fines and Forfeitures	4,000,000	4,000,000	-	0%
GTCC – Operating	18,607,500	19,028,000	420,500	2%
GTCC – Capital	1,550,000	-	(1,550,000)	(100%)
GTCC - Debt	10,266,968	10,235,015	(31,953)	0%
HHS - Social Services	86,452,331	97,654,420	11,202,089	13%
DSS – Representative Payee	4,000,000	4,000,000	-	0%
HHS - Public Health	56,582,651	55,733,360	(849,291)	(2%)
Opioid Settlement	225,601	245,000	19,399	9%
Behavioral Health	10,795,881	13,843,768	3,047,887	28%
Child Support Services	8,389,098	8,466,987	77,889	1%
Juvenile Detention	4,182,360	4,594,161	411,801	10%
HHS - Transportation Service	1,588,179	1,826,847	238,668	15%
Family Justice Center	1,448,558	1,594,928	146,370	10%
Court Services	1,190,023	1,363,487	173,464	15%
Veteran Services	572,151	597,941	25,790	5%
HHS – Administration (CoC)	452,171	3,945,198	3,493,027	773%
<b>Strong Community</b>	<b>\$227,955,592</b>	<b>\$237,707,930</b>	<b>\$9,752,338</b>	<b>4%</b>
Law Enforcement	86,788,254	89,125,689	2,337,435	3%
Emergency Services & Fire Districts	44,512,092	43,359,870	(1,152,222)	(3%)
Rural Fire Districts	31,689,101	35,229,761	3,540,660	11%
Parks and Recreation	5,923,120	5,827,560	(95,560)	(2%)
Animal Services	5,308,076	5,444,607	136,531	3%
Security	4,652,103	4,932,316	280,213	6%
Economic Develop & Assistance	4,629,455	4,776,014	146,559	3%
Room Occupancy & Tourism	10,000,000	10,000,000	-	0%
Inspections	3,440,808	3,528,894	88,086	3%
Coordination Services	22,562,001	26,006,525	3,444,524	15%
Solid Waste	2,253,663	2,466,703	213,040	9%
Planning and Development	2,477,793	2,445,299	(32,494)	(1%)
Culture - Libraries	2,372,508	2,395,122	22,614	1%
Cooperative Extension Service	915,011	1,713,207	798,196	87%
Soil & Water Conservation	431,607	456,363	24,756	6%
<b>Quality Government</b>	<b>\$97,174,876</b>	<b>\$105,718,981</b>	<b>\$8,544,105</b>	<b>9%</b>
Information Technology	17,198,101	17,825,133	627,032	4%
Facilities	11,196,602	11,191,538	(5,064)	0%
Tax	8,907,362	9,515,514	608,152	7%
Human Resources – Retiree Benefits	7,000,000	7,000,000	-	0%
Finance	4,779,509	5,031,892	252,383	5%
County Attorney	4,557,524	4,842,898	285,374	6%
Elections	3,641,598	4,190,124	548,526	15%
Human Resources	3,838,602	3,922,455	83,853	2%
Register of Deeds	3,236,260	3,216,769	(19,491)	(1%)
County Administration	2,460,917	12,617,986	10,157,069	413%
Commissioners & Clerk to the Board	1,511,106	1,573,321	62,215	4%
Minority/ Women-Owned Business Enterprise	1,566,976	1,296,960	(270,016)	(17%)
Budget & Management Services	1,373,955	1,287,223	(86,732)	(6%)
Public Relations & Communications	1,189,999	1,069,006	(120,993)	(10%)
Internal Audit	925,701	980,840	55,139	6%
Fleet Operation	1,823,530	800,354	(1,023,176)	(56%)
General Government	1,877,500	0	(1,877,500)	(100%)
County Debt	20,089,634	19,356,968	(732,666)	(4%)
<b>Total</b>	<b>\$930,856,411</b>	<b>\$990,567,311</b>	<b>\$59,710,900</b>	<b>6%</b>



The recommended total for **all budgeted funds** is \$990.6 million, excluding interfund transfers.

(in millions)	FY 2023-24 Budget	FY 2024-25 Budget	vs. FY24 Adopted (\$)	vs. FY24 Adopt. (%)
General Fund	\$821.1	831.3	10.2	1.2%
ARPA Enabled	19.0	42.1	23.1	121.6%
Debt Service	107.9	130.9	23.0	21.3%
DSS Rep Payee	4.0	4.0	-	0.0%
Fines & Forfeitures	4.0	4.0	-	0.0%
Opioid Settlement	0.3	0.3	-	0.0%
Room Occ. & Tourism Development	10.0	10.0	-	0.0%
Rural Fire Districts	31.7	35.2	3.5	11.0%
Tax Revaluation	0.4	0.5	0.1	25.0%
County Building Construction	1.5	-	(1.5)	(100.0%)
School Building Construction	8.0	6.5	(1.5)	(18.8%)
Grants	0.1	-	(0.1)	(100.0%)
<b>Total</b>	<b>\$1,008.0</b>	<b>\$1,064.9</b>	<b>\$56.9</b>	<b>5.6%</b>
Less Transfers	(\$77.1)	(74.3)	2.8	(3.6%)
<b>Net Total</b>	<b>\$930.9</b>	<b>\$990.6</b>	<b>\$59.7</b>	<b>6.4%</b>
Internal Service Fund	\$59.0	61.5	2.5	4.2%

Nearly nine of every ten dollars of revenue are generated from just three sources – property taxes (64%), federal and state funds (12%), and sales taxes (12%). 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.

	FY 2023-24 Adopted	FY 2024-25 Budget	vs. FY24 Adopted (\$)	vs. FY24 Adopt. (%)
Property Tax	516,976,000	530,850,000	13,874,000	2.7%
Sales Tax	101,750,000	102,750,000	1,000,000	1.0%
Federal & State Funds	94,705,383	92,085,000	(2,620,383)	(2.8%)
User Fees & Charges	48,016,615	50,663,000	2,646,385	5.5%
Other	23,283,635	19,465,000	(3,818,635)	(16.4%)
<b>Total Revenue</b>	<b>\$784,731,633</b>	<b>\$795,813,000</b>	<b>\$11,081,367</b>	<b>1.4%</b>
Fund Balance by Type				
General – Unassigned	31,255,000	30,810,000	(445,000)	(1.4%)
Restricted/ Assigned	3,393,367	4,745,000	1,351,633	39.8%
Prior Year Vehicles (debt)	1,775,000	-	(1,775,000)	(100%)
<b>Total Revenue</b>	<b>\$821,155,000</b>	<b>\$831,368,000</b>	<b>\$10,213,000</b>	<b>1.2%</b>

## Expenditure Recommendations Details

The FY 2024-25 Budget expands upon our success in FY2024 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 comes 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 within municipal boundaries.

The total budget requested by the Guilford County Board of Education (BoE) from all funding sources is \$967,676,345, including \$304,589,218 in local support, with an additional \$17,700,000 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 \$55.5 million over the FY 2023-24 appropriation. This increase is equivalent to a property tax rate increase of about ~7.7 cents. As I noted in the Summary section, I recommend that over the next several weeks the Board of Commissioners engage in additional conversation with the Board of Education and the Board of College Trustees regarding a sustainable funding model for operating and annual capital expense and how to collaboratively engage the General Assembly to adjust funding models for education institutions.

## 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 **\$266.1 million**. This is a \$5.8 million increase over the prior year. The Board of Education ultimately decides how to spend its allocation of county funding, within statutory parameters, to address school system priorities.

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 maintains funding in the County Public Health budget to support 66 school nurse positions. This reflects a total cost to the County of about **\$8.6 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 funds annual capital maintenance at **\$2.5 million**. This funding comes from \$0.5 million in local county dollars and \$2 million in restricted sales tax dollars that must be used to support school debt service or capital maintenance.

## 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, Foust Elementary, and the New Visual Performing Arts school.

In the Fiscal Year 2022-23 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 **\$52.1 million** (an increase of \$1.0 million) in FY 2024-25. By the end of FY 2024-25, the third year of the multi-year funding plan, the Board of Commissioners will have set aside more than \$153 million to help fund the repayment of debt. This honors the Board's commitment to sustainably fund the repayment of the \$2 billion generational investment in school facilities without jeopardizing other County services or additional increases in the general property tax rate.

The recommended budget also includes \$79.5 million between General Fund support and revenues in the Debt Service Fund (primarily restricted sales tax) to support FY2024-25 debt service requirements, which increases by **\$6.2 million** due to the initial interest payments next year related to the recent sale of the \$180 million in school bonds (November 2020 referendum). The budget also includes \$14.25 million in anticipated interest payments associated with a sale of up to \$570 million in the fall of calendar year 2024. This additional cost is offset by an appropriation of anticipated bond premium funds generated from the sale of the bonds.

#### **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 \$139 million**, based on this recommended budget.
- Annual recurring operating and capital maintenance support for Guilford County Schools has **increased by more than \$55.8million**.
- 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.

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

The current College budget (FY23-24) from all funding sources is \$149.7 million, including \$18.6 million in support from the County. The Board of Trustees requested an increase in County support of \$0.9 million for operating needs and personnel adjustments and up to \$2.1 million for capital needs.

The recommended budget increases the annual operating allocation to Guilford Technical Community College by \$0.4 million for a total of **\$19,028,000**. The Board of Trustees can prioritize the use of those funds including regular operating expenses, including utilities, insurance increases, software maintenance, and computer equipment.

The recommended budget does not include a capital allocation; however, the GTCC Board of Trustees is encouraged to use the local fund balance to cover capital needs in FY 2024-25.

To fund GTCC's full request and capital funding would be equivalent to a property tax rate increase of about 0.42 cents. As I noted in the Summary section, I recommend that over the next several weeks the Board of Commissioners Board of Commissioners engage in additional conversation with the Board of Education and the Board of College Trustees regarding a



sustainable funding model for operating and annual capital expense and how to collaboratively engage the General Assembly to adjust funding models for education institutions.

The budget also maintains a General Fund transfer to support 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 ~**\$414.3 million** between the General Fund and Debt Service Fund

### **Mandated Core Services: Adult Welfare**

This budget adds five (5) Adult Protective Services (APS) positions to Social Services. These positions will enhance the ability and capacity of Adult Protective Services to respond to additional reports and instances of abuse, neglect and/or exploitation. The estimated cost is \$360,000 (\$180,000 of county funds and \$180,000 of Federal/State reimbursements).

### **Mandated Core Services – Child Welfare and Foster Care**

During the course of the Fiscal Year 2023-24 budget, the Board of Commissioners added an additional 27 positions within Social Services to support Child Welfare. These positions were funded in the previous fiscal year using one-time identified resources and this budget moves those positions to recurring revenue. Twenty-two (22) Children's Services social worker and supervisor positions are addressing issues of staff capacity compared to caseloads and are expected to bring the ratio of cases to staff down to 13 cases per person from the previous ratio of about 21 cases per person. An additional five positions were added to enhance the capacity of the department to improve processes and align with state standards. State and federal reimbursements for social work activities in children's service range between 50-75%. The total full-year cost of these positions is \$2.8 million and the County can expect \$1.4 million in reimbursement from the NC Department of Health & Human Service for these positions.

Social Services manages key mandated services, including foster care placements. These expenses were projected to increase by \$5 million in the current budget, which the Board addressed in December with one-time funding sources, the budget identifies recurring revenues, with anticipated reimbursements of \$3 million from the State. These expenses are anticipated to increase an additional \$2 million in FY2024-25, with anticipated reimbursements of \$1.2 million. Two primary drivers are responsible for the overall increase in expense:

- **Placement costs:** The Fiscal Year 2024 budget did not fully anticipate increases in monthly foster care expenses, primarily driven by increases in vendor contract rates, a slight increase in the number of foster care children, and placements into more complex care that cost more per month. The FY 2024-25 budget includes

these expenses changes, as well as additional costs for therapeutic treatments, a service- and resource-intensive placement option for children with advanced health and wellness needs.

- **State reimbursement:** The State increased the monthly allowable rates for foster care placements, which impacts the overall budget. The increase is offset by additional reimbursement.

### **Mandated Core Services – Medicaid Administration & Expansion**

Following last year's expansion of Medicaid, the County processes applications and re-certifications for over 172,000 residents. Now, adults ages 19 through 64 earning up to 138% of the federal poverty line (e.g., singles earning about \$1,730/month or families of three earning about \$2,970/month) may be eligible for services like primary care, hospital stays, maternity care, vision and hearing, dental/oral health care and more. The full year impact for the additional positions added with the Fiscal Year 2024 budget is \$1.6 million, with \$0.4 million in net county funding. Additionally, the County receives a 75% reimbursement from the State for positions directly associated with eligibility review. In the past, the County would receive 75% reimbursement for all positions involved with Medicaid; however, with this budget, certain support and supervisory positions will only be reimbursed for 50% of costs, resulting in an increase in net county funding of \$2.0 million.

## 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: Aligning Pay for Law Enforcement Positions

While the county has made significant progress in reducing vacant positions, the Sheriff's Office continues to experience persistent levels of vacant positions within Deputy Sheriff and Detention Officer positions. Currently the Sheriff's Office has approximately 110 vacant positions within these classifications, including over 70 vacant detention officers and almost 40 vacant Deputy Sheriffs. Based on updated market data, these classifications have fallen below the 50<sup>th</sup> percentile of the market. The budget includes \$2.0 million to move these classifications to their respective 50<sup>th</sup> percentiles of the market.

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

The County is responsible for detention center residents and continues to increase its investment in required jail medical services, including an additional \$3.0 million in FY 2024-25 to provide greater stability in service levels for the residents of the County's two detention facilities, and enhanced service levels by providing dedicated mental health professionals.

### Core Service: Fire District Tax Changes

The County received Fire District Board's requested budget submissions in April. Eight organizations requested tax rate increases, while 17 districts requested no changes to their prior year tax rates. Requested Tax rate increases are included in the proposed budget. Fire Districts continue to see declines in volunteer rates, resulting in increased pressure to add full-time positions. Additionally, due to job market pressure, districts with tax rate increases are seeking

pay adjustments to maintain market competitiveness. Fire apparatus vehicles have also seen sharp increases in prices, almost doubling the cost to purchase a new truck. Multiple districts are seeking increases to begin setting aside funding future vehicle purchases.

### **Community-Based Organizations (CBO) Non-Profit Partner Support**

The Board of Commissioners approved a revised Community-Based Organization funding policy and process for FY2024. The County received 171 applications from 166 organizations, representing over \$12 million in requested funding. The FY25 budget includes a lump sum allocation of \$1.7 million for community-based organizations and \$0.565 million for anchor economic development organizations (\$2.2 million total). These funding amounts are based on the Board's adopted policy of 0.2% of the projected General Fund budget. 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

The recommended budget includes \$2.4 million total/\$2.1 million in county funds for a performance merit pool of 3%, effective in the first full pay period in March 2025. Individual merits will vary based on performance.

Previously, merits were awarded effective the first full January pay period. To balance the recommended budget to available resources, the merit effective date will shift to the first full pay period in March 2025. This will provide a one-time savings in the FY 2024-25 budget of approximately \$1.1 million.

#### Critical Information Technology to Ensure Operational Resilience

While funding for information technology is limited in the recommended budget, the budget does continue making investments in key operational areas, including programmed funding to replace the county's timekeeping and attendance system. This software is at end of life and the County must implement a replacement within the next fiscal year. In addition to this investment, the budget funds additional server maintenance to keep critical software

operational. The reduction in this funding to balance the FY 2024-25 budget means additional investments will be necessary in the FY2025-26 budget to resume the County's technology replacement plan.

### **Inclusive Communications: County Website Redesign and Accessibility**

The FY 2024-25 budget includes \$200,000 to complete the overhaul of the County's website. During FY 2023-24, staff will complete a pilot project to evaluate the feasibility of adopting the state's website platform and partnering with the state to host the County's website, potentially generating significant savings for the County. Additionally, the Department of Justice recently published its final rule regarding website accessibility standards. The recommended budget includes the addition of one ADA Accessibility support position to assist with implementation and maintenance of the new website and content.

### **General County Debt Repayment**

The budget includes a total of \$17.6 million for general county debt (excludes education-related debt), only slightly higher than the prior year, as the budget does not include additional vehicle purchases in Fiscal Year 2025. 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.

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

The recommended budget reduces the amount of recurring fund balance, or savings, used to balance the budget by \$0.4 million. 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.

Additionally, the school bond funding model calls for issuing up to \$570 million of school bonds next fiscal year. Rating agencies will evaluate the County's reserve levels as part of their credit rating reviews for the additional bonds. To ensure the County's financial position is as strong as possible during these reviews, I strongly advise against the use of any additional fund balance to balance the budget.

## Revenue Recommendations

**Property taxes** total \$530.8 million or ~64% of FY 2024-25 revenue - an increase of \$13.8 million. The FY2025 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 2.8%. Each cent of the property tax rate will generate approximately \$7.2 million at a 98.75% blended collection rate.

**Sales Taxes** included in the General Fund total \$102.75 million or 1.0% over FY2024 revenues. This growth is lower than prior years as the County anticipates losing \$2.8 million across all funds in FY2025 associated with the ad valorem distribution method. Estimates on restricted sales tax in the debt service fund exceed modeled amounts, resulting in \$2.0 million of restricted sales tax being utilized to support school capital outlay. These funds are restricted to support debt service or school capital outlay. Overall sales tax growth has slowed to historical revenue trends with FY2024 actuals anticipated to meet budget.

**Federal & State** funds total \$92.0 million or 12% of the County's revenues, a \$2.7 million decrease from FY2024. Most of the decrease comes from a loss of \$7 million in state Medicaid/Sales Tax swap reimbursements; however, additional federal and state revenues are anticipated for foster care expenses, as well as increased reimbursement in Social Services.

**Fees & Charges**, like ambulance charges, clinic health fees, and fees for housing state and federal inmates, total \$50.6 million or 6% of the County's revenues. This is a \$2.6 million increase from FY2024, primarily associated with aligning ambulance fee revenue with prior year actuals, as well as some increases associated with fee adjustments.

**Fee Adjustments** are a way the county can offset expenses for services directly provided to a resident. Please see the Fees section of the budget document for recommended fee adjustments based on benchmarking from peer counties and surrounding jurisdictions.

**Other revenues**, or miscellaneous revenues, decreased by approximately \$3.8 million. A majority of this reduction is planned debt proceeds to finance vehicles. The budget does not include vehicle purchases for FY2024-25 and future budgets will show this revenue source within a capital project ordinance. Other reductions include \$0.8 million for excise tax based on a slowing housing market.

## 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 548,000 residents. The scope and scale of the services you provide each day continues to amaze me.

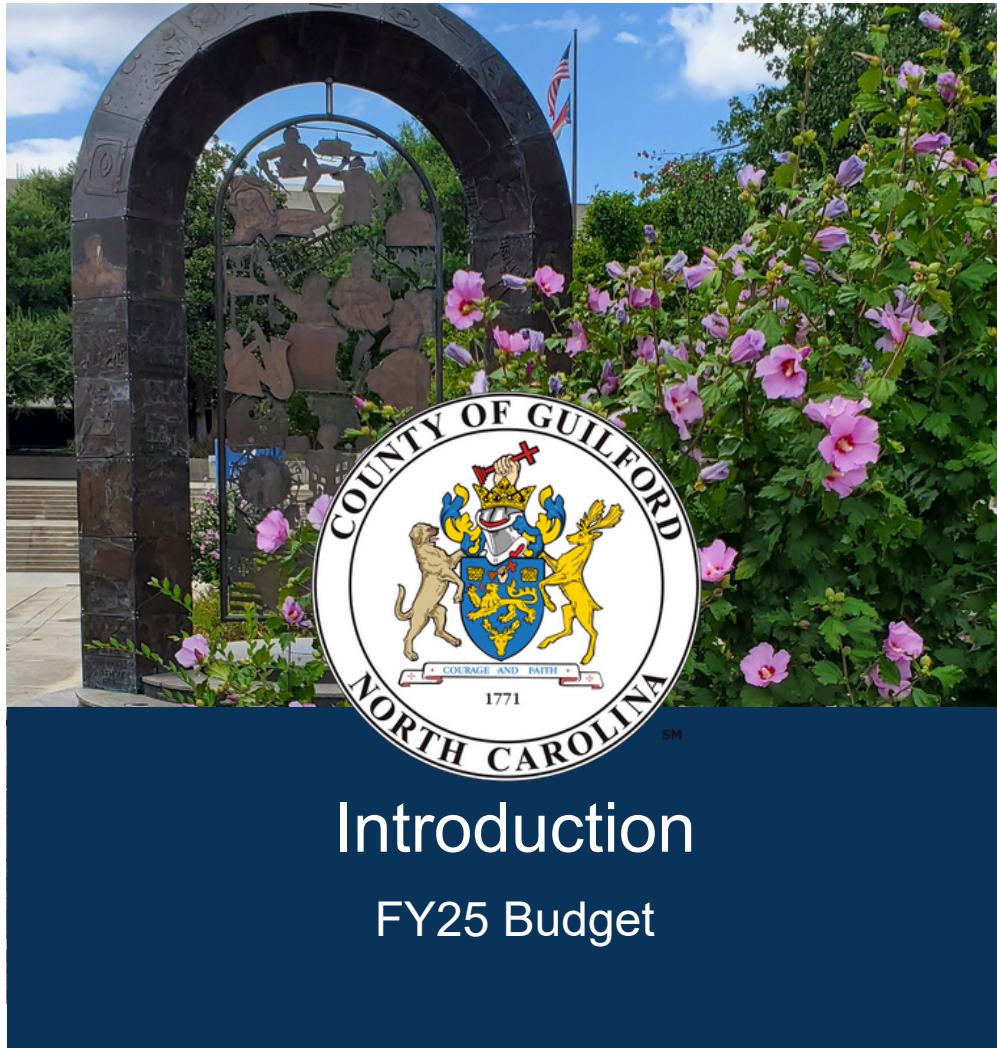
Thank you to the Budget & Management Services team for your incredible work preparing this budget and, especially, for your patience and grace while responding to my many changes. The County's budget is complex. I am thankful this team is here to help plan and manage its implementation.

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



# Introduction

## FY25 Budget

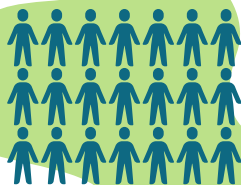


# About Guilford County

Formed in 1771, Guilford County is North Carolina's third most populous county with an estimated population of 548,632.

## Community Builders

Over 2,970 staff ready to serve



## Total Budget

FY2025 operating  
General Fund budget is  
~\$831 million dollars.



12%

## Growing Community

Since 2010, Guilford  
County's population  
has grown by 12%



## Vibrant Communities

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

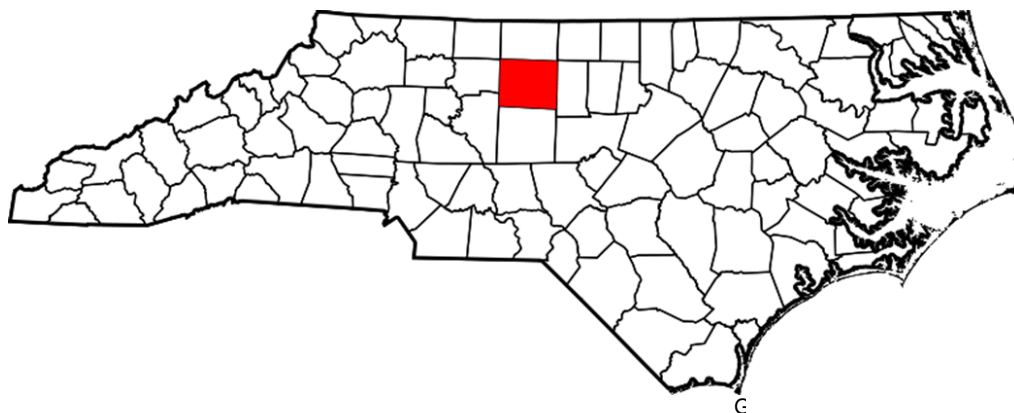
## Celebrating Diversity

Home to the International  
Civil Rights Center and  
Museum.



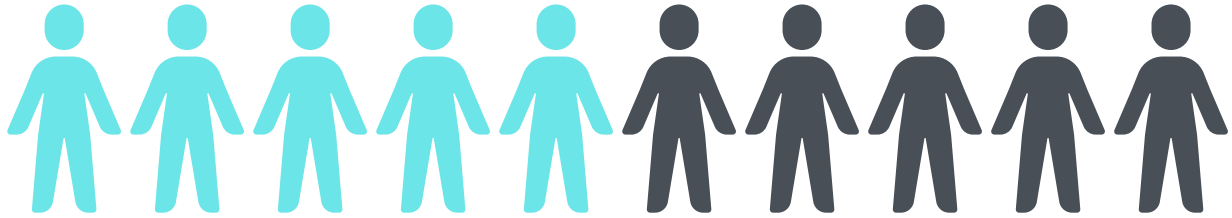
## Educational Excellence

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, 6% Asian, and 1% as some other race  
(American Community Survey)



### Guilford County Schools

Serves ~67,000 students  
(Guilford County Schools -  
By the Numbers)

### Housing Tenure

60% of residents own  
housing unit, 40% rent  
American Community Survey



## Economic Indicators

### Top Employers

(2023 Guilford County ACFR)



### Unemployment rate

4.3% for April 2024

### Median Household Income

\$62,880, with 16.4% living in  
poverty

American Community Survey



Employer	Employees
Cone Health	12,849
Guilford County School System	9,534
United States Postal Service	4,700
City of Greensboro	3,622
The Volvo Group	3,200
University of North Carolina at Greensboro	3,200
Guilford County Government	2,963
United Parcel Service (UPS)	2,878
Ralph Lauren Corporation	2,681
High Point University	2,285

**Guilford Technical  
Community College**  
Local Community College

**Guilford County  
Schools**  
Local School District

**Guilford County  
Residents**  
Electing Constituents



**Jeff Thigpen**  
Register of Deeds



**Danny Rogers**  
Sheriff

**Board of County Commissioners**  
Governing Body



District 8  
**Melvin "Skip" Alston**  
Board Chair



District 1  
**J. Carlvana Foster**  
Vice Chair



District 2  
**Alan Perdue**



District 3  
**Pat Tillman**



District 4  
**Mary Beth Murphy**



District 5  
**Carly Cooke**



District 6  
**Brandon Gray-Hill**



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



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

**State of North Carolina  
Residents**  
Electing Constituents

**Roy Cooper**

Governor

State Board of Elections  
State Board

County Board of Elections  
Local Board of Elections

**Charlie Collicutt**  
Elections Director



**Robin Keller**  
Clerk to the Board



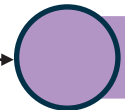
**Andrea Leslie-Fite**  
County Attorney



**Ben Chavis**  
Tax Director



**Michael Halford**  
County Manager



**Vacant**  
Equity, Inclusion, & Diversity



**Chad Muhlestein**  
Internal Audit



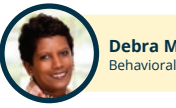
**Victor Isler**  
Assistant County Manager  
for Successful People



**Erris Dunston**  
Assistant County Manager  
Strong Community



**Jason Jones**  
Assistant County Manager  
for Quality Government



**Debra Mack**  
Behavioral Health



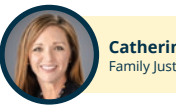
**Iulia Vann**  
Public Health



**Doug Logan**  
Juvenile Detention



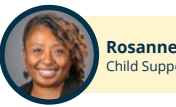
**Sharon Barlow**  
Social Services



**Catherine Johnson**  
Family Justice



**Robert Shelley**  
Veterans' Services



**Rosanne Wiley-Hayes**  
Child Support/Court Services



**Cheri Neal**  
Continuum of Care



**Jorge Ortega**  
Animal Services



**Vincent Daugherty**  
Security



**Leslie Bell**  
Planning & Development



**Vacant**  
Economic Development



**Jim Albright**  
Emergency Services



**Heather Schaffer**  
Cooperative Extension



**Dwight Godwin**  
Parks & Recreation



**Matthew Crawford**  
Inspections



**Jaime Joyner**  
Human Resources



**Peter Purcell**  
Information Technology



**Ray Lowe**  
Fleet Management



**Toy Beeninga**  
Budget & Management  
Services



**Don Warn**  
Finance



**Eric Hilton**  
Facilities



**Yvonne Moebis**  
Risk Management



**Shaunne Thomas**  
Minority & Women-Owned  
Business Enterprise (MWBE)

# 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.
- **Reader's Guide to the Budget** - 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.

- **Fund Summaries** - This section provides financial tables showing total investment across accounting units. This information is helpful to provide financial details on where dollars are programmed.

# Reader's Guide to the Budget

- **General Fund Summary** - 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: Successful People, Strong Community, and 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.

- **Outside Nonprofit Agencies** – Each year, the Board provides funding to outside nonprofit organizations. This section will highlight those organizations.
- **Education** – This section highlights funding commitments to Guilford County Schools and Guilford Technical Community College.
- **Debt Repayment** - 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.

- **ARPA Enabled** – Guilford County received over \$104 million in American Rescue Plan funding, that was allocated to specific purposes by the Board of Commissioners. With the FY2025 budget, funds



# Reader's Guide to the Budget

utilized through revenue replacement are accounted in a new fund.

- **Rural Fire Districts** – 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.
- **Other Funds** - This section contains summary information regarding other annual funds included in the adopted budget. These funds include Room Occupancy and Tourism Development Fund, DSS Representative Payee, Fines and Forfeitures, Opioid Settlement Fund, and Tax Revaluation Fund.
- **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 FY2025 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.
- **Active Grants** – This section provides information on active grants and available appropriations.
- **Supplemental Section (Appendix)** - The following information is contained in the Appendix section:

**Glossary:** a list of terms related to governmental budgeting and accounting and the Guilford County Budget.

**Guilford County Community Profile:** Community Profile, Commuter Analysis, Principal Employers & Taxpayers

**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.

**Fee Schedule.** The FY2025 Guilford County fee schedule, including a description of changes from FY2024.

# Budget Calendar

## Month

October	<ul style="list-style-type: none"> <li>County Manager's Office (CMO) &amp; Budget &amp; Management Services (BMS) staff review preliminary projections, trends, and budget development objectives</li> </ul>
November	<ul style="list-style-type: none"> <li>FY2025 Budget Kickoff with Department Heads: discussion of fiscal conditions, budget milestones, and collective priorities</li> </ul>
December	<ul style="list-style-type: none"> <li>Departments work on developing base budgets and program enhancement requests.</li> </ul>
January	<ul style="list-style-type: none"> <li>Assistant County Managers (ACMs) &amp; BMS staff meet with departments to review services, challenges, and opportunities</li> </ul>
February	<ul style="list-style-type: none"> <li>Departments submit budget requests and revenue estimates for the upcoming budget year (§ 159-10).</li> <li>State revenue estimates received for Health and Human Services</li> <li>Board of Commissioner Budget Work Session</li> </ul>
March	<ul style="list-style-type: none"> <li>Board of Commissioner's Retreat</li> <li>Budget Town Halls</li> <li>County Manager meets with departments to review budget requests.</li> <li>Board of Commissioner Budget Work Session</li> </ul>
April	<ul style="list-style-type: none"> <li>County Manager meets with fire departments to review tax rate requests</li> <li>Board of Commissioner Budget Work Session</li> </ul>
May	<ul style="list-style-type: none"> <li><i>May 15 - Statutory deadline for Board of Education (GCS) and Board of Trustees (GTCC) to submit budget request to Board of Commissioners</i></li> <li>May 16 - Manager presents Recommended Budget at regular Board of Commissioners meeting (§ 159-11)</li> <li>Board of Commissioner Budget Work Session</li> </ul>
<b>June</b>	<ul style="list-style-type: none"> <li>June 6 - Public Hearing on Recommended Budget &amp; Economic Development Allocations (§ 159-12.)</li> <li>Board of Commissioners Budget Work Session</li> <li>June 20 – Adopt Budget Ordinance (§ 159-13)</li> </ul>
July 1	Fiscal Year 2025 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.

## 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.

**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'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 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. Unreserved, undesignated fund balance of the General Fund at fiscal year-end shall not fall below 8% of the subsequent year's adopted budget.
5. At June 30th, the minimum level of fund balance available for appropriation that should be on hand is 8% of the prior year's expenditures.
6. Revenues and expenses shall be budgeted at realistic levels that both avoid shortfalls and accurately reflect expenditure requirements.
7. The County shall avoid funding continuing expenses with one-time revenues.
8. The County will not assume funding responsibility for expired grant funded programs and positions without Board approval.
9. Amendments to the annual budget shall be made in accordance with *Section 10* of the Budget Ordinance.
10. 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.

# Budget by Funds

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:

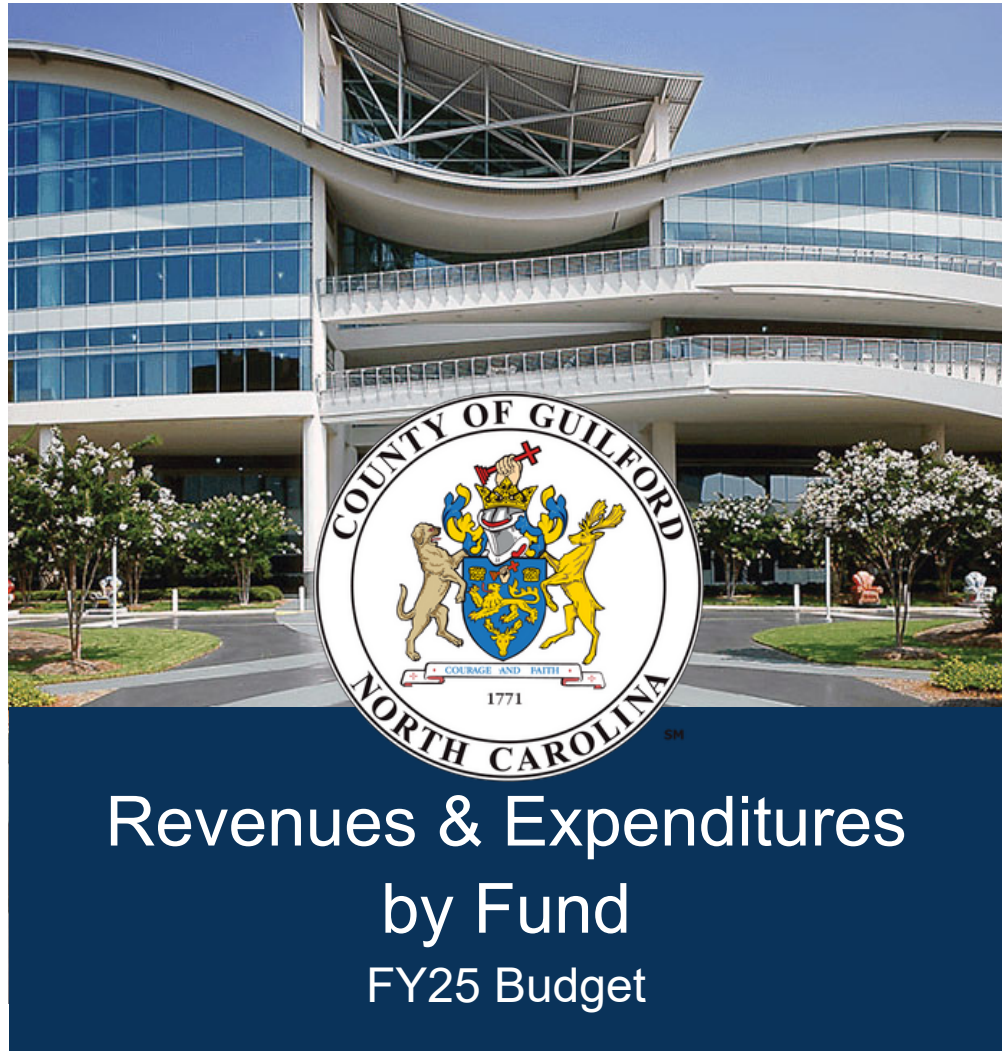
- Projects within the *Community Development Fund* or *Grant Projects Fund* Special Revenue Funds authorized by grant ordinance
- Projects within the *County Building Construction Fund* or *School Capital Outlay Fund* authorized by project ordinance
- Trust and Agency Funds

**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>4600:</b> ARPA Enabled <b>NEW</b>	Accounts for ARPA Enabled funding.	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

# Budget by Funds

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



# Guilford County - All Funds Matrix

The table below shows funding allocations by "fund" for all county departments. A "fund" is an accounting tool to separate dollars based on funding restrictions. This chart is useful to show the true allocation of investments across all funds. The column "Less Interfund Transfers" backs transfers, which would double count the dollars if not removed. The Total All Funds budget for FY2024-25 is **\$990,567,311**.

	General Fund	Debt Service Fund	DSS Rep. Payee	Fines & Forfeiture	Opioid Settlement	Room Occ. & Tourism Dev.	Rural Fire Districts	Tax Reval.	ARPA Enabled	County Building Construction	School Capital Outlay	Grant Projects	Community Development	(Less Interfund Transfers)	Total	Internal Service Fund
<b>Education</b>	<b>387,436,000</b>	<b>111,518,303</b>	-	<b>4,000,000</b>	-	-	-	-	-	-	<b>6,500,000</b>	-	-	<b>(56,180,000)</b>	<b>453,274,303</b>	-
Education	387,436,000	111,518,303	-	4,000,000	-	-	-	-	-	-	6,500,000	-	-	(56,180,000)	453,274,303	-
<b>Successful People</b>	<b>181,454,186</b>	-	-	-	<b>245,000</b>	-	-	-	<b>8,166,911</b>	-	-	-	-	-	<b>189,866,097</b>	-
Social Service	96,154,420	-	-	-	-	-	-	-	1,500,000	-	-	-	-	-	97,654,420	-
Public Health	55,648,360	-	-	-	245,000	-	-	-	85,000	-	-	-	-	-	55,978,360	-
Behavioral Health	10,843,768	-	-	-	-	-	-	-	3,000,000	-	-	-	-	-	13,843,768	-
Child Support Enforcement	8,466,987	-	-	-	-	-	-	-	-	-	-	-	-	-	8,466,987	-
Juvenile Detention	4,594,161	-	-	-	-	-	-	-	-	-	-	-	-	-	4,594,161	-
Transportation Service	1,826,847	-	-	-	-	-	-	-	-	-	-	-	-	-	1,826,847	-
Family Justice Center	1,594,928	-	-	-	-	-	-	-	-	-	-	-	-	-	1,594,928	-
Court Services	1,363,487	-	-	-	-	-	-	-	-	-	-	-	-	-	1,363,487	-
Veteran Services	597,941	-	-	-	-	-	-	-	-	-	-	-	-	-	597,941	-
DHHS Administration	363,287	-	-	-	-	-	-	-	3,581,911	-	-	-	-	-	3,945,198	-
<b>Strong Community</b>	<b>168,868,211</b>	-	-	-	-	<b>10,000,000</b>	<b>35,229,761</b>	-	<b>23,609,958</b>	-	-	-	-	-	<b>237,707,930</b>	-
Law Enforcement	89,125,689	-	-	-	-	-	-	-	-	-	-	-	-	-	89,125,689	-
Emergency Services	42,972,818	-	-	-	-	-	35,229,761	-	387,052	-	-	-	-	-	78,589,631	-
Culture-Recreation (Parks)	5,827,560	-	-	-	-	-	-	-	-	-	-	-	-	-	5,827,560	-
Animal Services	5,444,607	-	-	-	-	-	-	-	-	-	-	-	-	-	5,444,607	-
Security	4,932,316	-	-	-	-	-	-	-	-	-	-	-	-	-	4,932,316	-
Economic Develop & Assistance	4,776,014	-	-	-	-	10,000,000	-	-	-	-	-	-	-	-	14,776,014	-
Coordination Services	3,506,525	-	-	-	-	-	-	-	22,500,000	-	-	-	-	-	26,006,525	-
Inspections	3,528,894	-	-	-	-	-	-	-	-	-	-	-	-	-	3,528,894	-
Solid Waste	2,466,703	-	-	-	-	-	-	-	-	-	-	-	-	-	2,466,703	-
Planning and Development	2,445,299	-	-	-	-	-	-	-	-	-	-	-	-	-	2,445,299	-
Culture - Libraries	2,395,122	-	-	-	-	-	-	-	-	-	-	-	-	-	2,395,122	-
Cooperative Extension Service	990,301	-	-	-	-	-	-	-	722,906	-	-	-	-	-	1,713,207	-
Soil & Water Conservation	456,363	-	-	-	-	-	-	-	-	-	-	-	-	-	456,363	-
<b>Quality Government</b>	<b>75,495,903</b>	-	-	-	-	-	-	<b>480,000</b>	<b>10,361,110</b>	-	-	-	-	-	<b>86,337,013</b>	<b>61,490,000</b>
Information Technology	17,433,253	-	-	-	-	-	-	-	391,880	-	-	-	-	-	17,825,133	-
Facilities	11,191,538	-	-	-	-	-	-	-	-	-	-	-	-	-	11,191,538	-
Human Resources	10,922,455	-	-	-	-	-	-	-	-	-	-	-	-	-	10,922,455	-
Tax	9,010,514	-	-	-	-	-	-	480,000	-	-	-	-	-	-	9,490,514	-
Finance	5,031,892	-	-	-	-	-	-	-	-	-	-	-	-	-	5,031,892	-
County Attorney	4,842,898	-	-	-	-	-	-	-	-	-	-	-	-	-	4,842,898	-
Elections	4,190,124	-	-	-	-	-	-	-	-	-	-	-	-	-	4,190,124	-
Register of Deeds	3,216,769	-	-	-	-	-	-	-	-	-	-	-	-	-	3,216,769	-
County Administration	2,648,756	-	-	-	-	-	-	-	9,969,230	-	-	-	-	-	12,617,986	-
Clerk to the Board	1,573,321	-	-	-	-	-	-	-	-	-	-	-	-	-	1,573,321	-
Minority/Women-Owned Bus. Ent.	1,296,960	-	-	-	-	-	-	-	-	-	-	-	-	-	1,296,960	-
Budget & Management Services	1,287,223	-	-	-	-	-	-	-	-	-	-	-	-	-	1,287,223	-
Public Relations	1,069,006	-	-	-	-	-	-	-	-	-	-	-	-	-	1,069,006	-
Internal Audit	980,840	-	-	-	-	-	-	-	-	-	-	-	-	-	980,840	-
Fleet Operation	800,354	-	-	-	-	-	-	-	-	-	-	-	-	-	800,354	-
Health Care & Wellness	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	56,299,734
Risk Retention-Liab/Prop/WC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,190,266
<b>County Debt</b>	<b>17,663,700</b>	<b>19,356,968</b>	-	-	-	-	-	-	-	-	-	-	-	<b>(17,663,700)</b>	<b>19,356,968</b>	-
County Debt	17,663,700	19,356,968	-	-	-	-	-	-	-	-	-	-	-	(17,663,700)	19,356,968	-
<b>Other</b>	<b>450,000</b>	-	<b>4,000,000</b>	-	-	-	-	<b>25,000</b>	-	-	-	-	-	<b>(450,000)</b>	<b>4,025,000</b>	-
ARPA Enabled	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Government	450,000	-	-	-	-	-	-	-	-	-	-	-	-	(450,000)	-	-
Human Services	-	-	4,000,000	-	-	-	-	-	-	-	-	-	-	-	4,000,000	-
Other	-	-	-	-	-	-	-	25,000	-	-	-	-	-	-	25,000	-
<b>Grand Total</b>	<b>\$831,368,000</b>	<b>\$130,875,271</b>	<b>\$4,000,000</b>	<b>\$4,000,000</b>	<b>\$245,000</b>	<b>\$10,000,000</b>	<b>\$35,229,761</b>	<b>\$505,000</b>	<b>\$42,137,979</b>	<b>\$0</b>	<b>\$6,500,000</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$74,293,700)</b>	<b>\$990,567,311</b>	<b>\$61,490,000</b>



# Guilford County - All Funds Matrix

	General Fund	Debt Service Fund	DSS Rep. Payee	Fines & Forfeit.	Opioid Settlement	Room Occ. & Tourism Dev.	Rural Fire Districts	Tax Reval.	ARPA Enabled	County Building Construction	School Capital Outlay	Grant Projects	Community Development	(Less Interfund Transfers)	Total	Internal Service Fund
Expense Category																
Personnel	291,133,000	-	-	-	117,202	-	-	25,000	1,235,787	-	-	-	-	-	292,510,989	431,168
Operating	108,609,000	-	-	4,000,000	127,798	10,000,000	35,229,761	480,000	40,863,192	-	-	-	-	-	199,309,751	60,758,832
Human Services Assistance	25,288,300	-	4,000,000	-	-	-	-	-	-	-	-	-	-	-	29,288,300	-
Debt Service	-	128,875,271	-	-	-	-	-	-	-	-	-	-	-	-	128,875,271	-
Transfers Out & Other	18,856,700	-	-	-	-	-	-	-	-	-	-	-	-	(18,113,700)	743,000	-
Capital Outlay	45,000	-	-	-	-	-	-	-	39,000	-	-	-	-	-	84,000	300,000
Education	335,306,000	2,000,000	-	-	-	-	-	-	-	-	6,500,000	-	-	(56,180,000)	287,626,000	-
Honor School Capital Funding	52,130,000	-	-	-	-	-	-	-	-	-	-	-	-	-	52,130,000	-
	\$831,368,000	\$130,875,271	\$4,000,000	\$4,000,000	\$245,000	\$10,000,000	\$35,229,761	\$505,000	\$42,137,979	\$0	\$6,500,000	\$0	\$0	(\$74,293,700)	\$990,567,311	\$61,490,000
Revenue Sources																
Ad Valorem Taxes	530,850,000	-	-	-	-	-	26,554,425	-	-	-	-	-	-	-	557,404,425	-
Sales Tax	102,750,000	31,580,000	-	-	-	-	5,902,000	-	-	-	-	-	-	-	140,232,000	-
Federal/State Funds	92,085,000	2,289,304	4,000,000	-	245,000	-	-	-	-	-	-	-	-	-	98,619,304	-
User Charges	50,663,000	-	-	-	-	-	-	-	-	-	-	-	-	-	50,663,000	58,755,954
Other Revenues	19,465,000	14,250,000	-	4,000,000	-	10,000,000	-	-	-	-	4,000,000	-	-	-	51,715,000	165,000
Transfers from Other Funds	-	71,343,700	-	-	-	-	-	450,000	-	-	2,500,000	-	-	(74,293,700)	-	-
Approp. Fund Balance	35,555,000	11,412,267	-	-	-	-	2,773,336	55,000	42,137,979	-	-	-	-	-	91,933,582	2,569,046
	\$831,368,000	\$130,875,271	\$4,000,000	\$4,000,000	\$245,000	\$10,000,000	\$35,229,761	\$505,000	\$42,137,979	\$0	\$6,500,000	\$0	\$0	(\$74,293,700)	\$990,567,311	\$61,490,000

## 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 FY2023	Adopted FY2024	Amended FY2024	Adopted FY2025	vs. FY2024 Adopted	
					\$ change	% change
<b>Expenditures &amp; Other Uses of Funds</b>						
Education (Opearting, Capital, Debt)	325,212,017	336,563,573	307,918,714	335,306,000	(1,257,573)	0%
Honor School Capital	-	51,100,000	51,100,000	52,130,000	1,030,000	2%
Personnel Services	242,225,647	282,408,668	282,674,775	291,133,000	8,724,332	3%
Operating Expenses	90,306,516	106,737,612	116,157,215	108,609,000	1,871,388	2%
Human Services Assistance	15,282,417	17,730,966	23,220,138	25,288,300	7,557,334	43%
Debt Repayment	12,580	-	-	-	-	
Transfer to Other Funds	18,030,264	19,360,791	19,609,341	18,856,700	(504,091)	-3%
Capital Outlay	7,665,577	7,253,390	6,933,153	45,000	(7,208,390)	-99%
<b>Total Expenditures</b>	<b>\$ 698,735,018</b>	<b>\$ 821,155,000</b>	<b>\$ 807,613,336</b>	<b>\$ 831,368,000</b>	<b>\$ 10,213,000</b>	<b>1%</b>
<b>ARPA Enabled</b>	25,604	18,997,000	47,641,859	-		
<b>Revenues &amp; Other Sources of Funds</b>						
Property Taxes (current & prior year)	509,209,683	516,976,000	516,976,000	530,850,000	13,874,000	3%
Sales Taxes	96,151,439	101,750,000	101,750,000	102,750,000	1,000,000	1%
Federal & State Funds	93,841,515	94,705,383	101,496,263	92,085,000	(2,620,383)	-3%
User Charges	50,633,247	48,016,615	48,281,921	50,663,000	2,646,385	6%
Transfers from Other Funds	-	-	568,000	-	-	
Other Revenues	26,978,654	23,283,635	21,178,080	19,465,000	(3,818,635)	-16%
<b>Total Revenues</b>	<b>\$ 776,814,539</b>	<b>\$ 784,731,633</b>	<b>\$ 790,250,264</b>	<b>\$ 795,813,000</b>	<b>\$ 11,081,367</b>	<b>1%</b>
<b>Excess (Deficiency) of Sources over Use</b>	<b>\$ 78,053,917</b>	<b>\$ (55,420,367)</b>	<b>\$ (65,004,931)</b>	<b>\$ (35,555,000)</b>		
<b>Beginning Fund Balance</b>	<b>\$ 199,433,938</b>	<b>\$ 277,487,855</b>	<b>\$ 277,487,855</b>	<b>\$ 212,482,924</b>		
<b>Ending Fund Balance</b>	<b>\$ 277,487,855</b>	<b>\$ 222,067,488</b>	<b>\$ 212,482,924</b>	<b>\$ 176,927,924</b>		

**Note:** Debt Service is now shown as a "transfer out" expense and is shown in Education. See Debt Repayment section for more details

**Note:** ARPA Enabled funds are shown in the General Fund but will be moved to a new fund with the adoption of the FY25 budget.

## 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 FY2023	Adopted FY2024	Amended FY2024	Adopted FY2025	vs. FY2024 Adopted	
					\$ change	% change
<b>Expenditures &amp; Other Uses of Funds</b>						
Education (Opearting, Capital, Debt)	84,088,225	87,863,366	87,863,366	109,518,303	21,654,937	25%
County Debt Repayment	14,990,245	20,089,634	20,089,634	19,356,968	(732,666)	-4%
Transfer to Other Funds	-	-	-	2,000,000	2,000,000	
Operating Expenses	1,977,293	-	-	-	-	
<b>Total Expenditures</b>	<b>\$ 101,055,763</b>	<b>\$ 107,953,000</b>	<b>\$ 107,953,000</b>	<b>\$ 130,875,271</b>	<b>\$ 22,922,271</b>	<b>21%</b>
<b>Revenues &amp; Other Sources of Funds</b>						
Transfers from Other Funds	68,354,310	71,285,139	71,285,139	71,343,700	58,561	0%
Federal & State Funds	2,203,307	2,382,386	2,382,386	2,289,304	(93,082)	-4%
Sales Taxes	30,047,531	29,000,000	29,000,000	31,580,000	2,580,000	9%
Other Revenues	-	-	-	14,250,000	14,250,000	
<b>Total Revenues</b>	<b>\$ 100,605,148</b>	<b>\$ 102,667,525</b>	<b>\$ 102,667,525</b>	<b>\$ 119,463,004</b>	<b>\$ 16,795,479</b>	<b>16%</b>
<b>Excess (Deficiency) of Sources over Use:</b>	<b>\$ (450,615)</b>	<b>\$ (5,285,475)</b>	<b>\$ (5,285,475)</b>	<b>\$ (11,412,267)</b>		
<b>Beginning Fund Balance</b>	<b>\$ 14,699,187</b>	<b>\$ 14,248,572</b>	<b>\$ 14,248,572</b>	<b>\$ 8,963,097</b>		
<b>Ending Fund Balance</b>	<b>\$ 14,248,572</b>	<b>\$ 8,963,097</b>	<b>\$ 8,963,097</b>	<b>\$ (2,449,170)</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:** The sell of \$180 million in GO bonds in Feb. 2024 generated \$22.5 million in bond premium, resulting in available fund balance to appropriate in FY2025.

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 FY2023	Adopted FY2024	Amended FY2024	Adopted FY2025	vs. FY2024 Adopted	
					\$ change	% change
<b>Expenditures &amp; Other Uses of Funds</b>						
Personnel Services	-	-	-	-	-	
Operating Expenses	-	-	-	-	-	
Human Services Assistance	234,372	4,000,000	4,000,000	4,000,000	-	0%
Transfer to Other Funds	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	
<b>Total Expenditures</b>	<b>\$ 234,372</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	357,585	4,000,000	4,000,000	4,000,000	-	0%
Sales Taxes	-	-	-	-	-	
User Charges	-	-	-	-	-	
Other Revenues	1,164	-	-	-	-	
<b>Total Revenues</b>	<b>\$ 358,749</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>\$ 124,377</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		
<b>Beginning Fund Balance</b>	<b>\$ 645,404</b>	<b>\$ 769,781</b>	<b>\$ 769,781</b>	<b>\$ 769,781</b>		
<b>Ending Fund Balance</b>	<b>\$ 769,781</b>	<b>\$ 769,781</b>	<b>\$ 769,781</b>	<b>\$ 769,781</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 FY2023	Adopted FY2024	Amended FY2024	Adopted FY2025	vs. FY2024 Adopted	
					\$ change	% change
<b>Expenditures &amp; Other Uses of Funds</b>						
Personnel Services	-	-	-	-	-	
Operating Expenses	1,849,173	4,000,000	4,000,000	4,000,000	-	0%
Human Services Assistance	-	-	-	-	-	
Transfer to Other Funds	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	
<b>Total Expenditures</b>	<b>\$ 1,849,173</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 Revenues	1,849,173	4,000,000	4,000,000	4,000,000	-	0%
<b>Total Revenues</b>	<b>\$ 1,849,173</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 FY2023	Adopted FY2024	Amended FY2024	Adopted FY2025	vs. FY2024 Adopted	
					\$ change	% change
<b>Expenditures &amp; Other Uses of Funds</b>						
Personnel Services	50,975	-	118,919	117,202	117,202	
Operating Expenses	86,173	-	944,349	127,798	127,798	
Human Services Assistance	-	-	-	-	-	
Transfer to Other Funds	-	-	437,090	-	-	
Capital Outlay	-	-	49,000	-	-	
<b>Total Expenditures</b>	<b>\$ 137,148</b>	<b>\$ -</b>	<b>\$ 1,549,358</b>	<b>\$ 245,000</b>	<b>\$ 245,000</b>	
<b>Revenues &amp; Other Sources of Funds</b>						
Property Taxes (current & prior year)	-	-	-	-	-	
Federal & State Funds	137,148	-	437,090	245,000	245,000	
Sales Taxes	-	-	-	-	-	
User Charges	-	-	-	-	-	
Other Revenues	-	-	1,017,351	-	-	
<b>Total Revenues</b>	<b>\$ 137,148</b>	<b>\$ -</b>	<b>\$ 1,454,441</b>	<b>\$ 245,000</b>	<b>\$ 245,000</b>	
<b>Excess (Deficiency) of Sources over Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (94,917)</b>	<b>\$ -</b>		
<b>Beginning Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (94,917)</b>		
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (94,917)</b>	<b>\$ (94,917)</b>		



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 FY2023	Adopted FY2024	Amended FY2024	Adopted FY2025	vs. FY2024 Adopted	
					\$ change	% change
<b>Expenditures &amp; Other Uses of Funds</b>						
Personnel Services	-	-	-	-	-	
Operating Expenses	8,313,305	10,000,000	10,000,000	10,000,000	-	0%
Human Services Assistance	-	-	-	-	-	
Transfer to Other Funds	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	
<b>Total Expenditures</b>	<b>\$ 8,313,305</b>	<b>\$ 10,000,000</b>	<b>\$ 10,000,000</b>	<b>\$ 10,000,000</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 Revenues	8,313,305	10,000,000	10,000,000	10,000,000	-	0%
<b>Total Revenues</b>	<b>\$ 8,313,305</b>	<b>\$ 10,000,000</b>	<b>\$ 10,000,000</b>	<b>\$ 10,000,000</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>		

## 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 FY2023	Adopted FY2024	Amended FY2024	Adopted FY2025	vs. FY2024 Adopted	
					\$ change	% change
<b>Expenditures &amp; Other Uses of Funds</b>						
Personnel Services	-	-	-	-	-	
Operating Expenses	27,825,747	31,689,101	31,689,101	35,229,761	3,540,660	11%
Human Services Assistance	-	-	-	-	-	
Transfer to Other Funds	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	
<b>Total Expenditures</b>	<b>\$ 27,825,747</b>	<b>\$ 31,689,101</b>	<b>\$ 31,689,101</b>	<b>\$ 35,229,761</b>	<b>\$ 3,540,660</b>	<b>11%</b>
<b>Revenues &amp; Other Sources of Funds</b>						
Property Taxes (current & prior year)	22,724,951	23,812,103	23,812,103	26,554,425	2,742,322	12%
Federal & State Funds	-	-	-	-	-	
Sales Taxes	5,706,201	5,439,771	5,439,771	5,902,000	462,229	8%
User Charges	-	-	-	-	-	
Other Revenues	5,387	-	-	-	-	
<b>Total Revenues</b>	<b>\$ 28,436,538</b>	<b>\$ 29,251,874</b>	<b>\$ 29,251,874</b>	<b>\$ 32,456,425</b>	<b>\$ 3,204,551</b>	<b>11%</b>
<b>Excess (Deficiency) of Sources over Uses</b>	<b>\$ 610,791</b>	<b>\$ (2,437,227)</b>	<b>\$ (2,437,227)</b>	<b>\$ (2,773,336)</b>		
<b>Beginning Fund Balance</b>	<b>\$ 4,864,164</b>	<b>\$ 5,474,955</b>	<b>\$ 5,474,955</b>	<b>\$ 3,037,728</b>		
<b>Ending Fund Balance</b>	<b>\$ 5,474,955</b>	<b>\$ 3,037,728</b>	<b>\$ 3,037,728</b>	<b>\$ 264,392</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 FY2023	Adopted FY2024	Amended FY2024	Adopted FY2025	vs. FY2024 Adopted	
					\$ change	% change
<b>Expenditures &amp; Other Uses of Funds</b>						
Personnel Services	2,192	25,000	25,000	25,000	-	0%
Operating Expenses	137,150	337,500	376,500	480,000	142,500	42%
Human Services Assistance	-	-	-	-	-	
Transfer to Other Funds	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	
<b>Total Expenditures</b>	<b>\$ 139,342</b>	<b>\$ 362,500</b>	<b>\$ 401,500</b>	<b>\$ 505,000</b>	<b>\$ 142,500</b>	<b>39%</b>
<b>Revenues &amp; Other Sources of Funds</b>						
Property Taxes (current & prior year)	-	-	-	-	-	
Federal & State Funds	-	-	-	-	-	
Sales Taxes	-	-	-	-	-	
User Charges	-	-	-	-	-	
Transfers from Other Funds	358,750	358,750	358,750	450,000		
Other Revenues	-	-	-	-	-	
<b>Total Revenues</b>	<b>\$ 358,750</b>	<b>\$ 358,750</b>	<b>\$ 358,750</b>	<b>\$ 450,000</b>	<b>\$ 91,250</b>	<b>25%</b>
<b>Excess (Deficiency) of Sources over Uses</b>	<b>\$ 219,408</b>	<b>\$ (3,750)</b>	<b>\$ (42,750)</b>	<b>\$ (55,000)</b>		
<b>Beginning Fund Balance</b>	<b>\$ 102,396</b>	<b>\$ 321,804</b>	<b>\$ 321,804</b>	<b>\$ 279,054</b>		
<b>Ending Fund Balance</b>	<b>\$ 321,804</b>	<b>\$ 318,054</b>	<b>\$ 279,054</b>	<b>\$ 224,054</b>		

## ARPA Enabled Fund

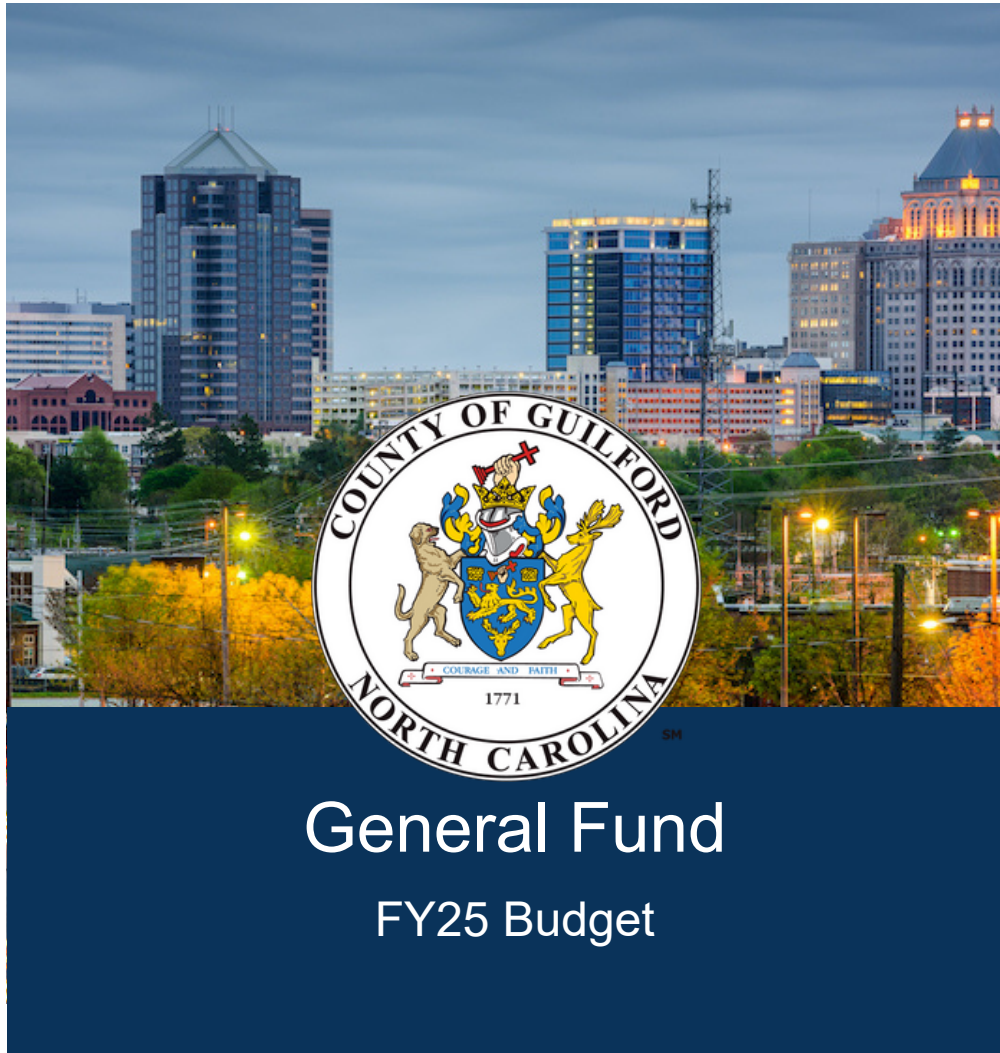
A new fund to track allocation of ARPA Enabled funding.

	Actual FY2023		Adopted FY2024		Amended FY2024		Adopted FY2025		vs. FY2024 Adopted	
									\$ change	% change
<b>Expenditures &amp; Other Uses of Funds</b>										
Personnel Services		-		-		1,157,508		1,235,787		1,235,787
Operating Expenses		-		-		43,028,162		40,863,192		40,863,192
Human Services Assistance		-		-		-		-		-
Transfer to Other Funds		-		-		-		-		-
Capital Outlay		-		-		3,456,189		39,000		39,000
<b>Total Expenditures</b>	\$	-	\$	-	\$	<b>47,641,859</b>	\$	<b>42,137,979</b>	\$	<b>42,137,979</b>
<b>Revenues &amp; Other Sources of Funds</b>										
Property Taxes (current & prior year)		-		-		-		-		-
Federal & State Funds		-		-		-		-		-
Sales Taxes		-		-		-		-		-
User Charges		-		-		-		-		-
Transfers from Other Funds		-		-		47,641,859		-		-
Other Revenues		-		-		-		-		-
<b>Total Revenues</b>	\$	-	\$	-	\$	<b>47,641,859</b>	\$	<b>-</b>	\$	<b>-</b>
<b>Excess (Deficiency) of Sources over Uses</b>							\$	<b>(42,137,979)</b>		
<b>Beginning Fund Balance</b>	\$	-	\$	-	\$	-	\$	-		
<b>Ending Fund Balance</b>	\$	-	\$	-	\$	-	\$	(42,137,979)		

**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 FY2023</b>	<b>Adopted FY2024</b>	<b>Amended FY2024</b>	<b>Adopted FY2025</b>	<b>vs. FY2024 Adopted</b>	
					<b>\$ change</b>	<b>% change</b>
<b>Expenditures &amp; Other Uses of Funds</b>						
Personnel Services	464,703	422,626	422,626	431,168	8,542	2%
Operating Expenses	50,875,713	58,587,374	58,654,248	60,758,832	2,171,458	4%
Human Services Assistance	-	-	-	-	-	
Transfer to Other Funds	-	-	-	-	-	
Capital Outlay	-	-	-	300,000	-	
<b>Total Expenditures</b>	<b>\$ 51,340,416</b>	<b>\$ 59,010,000</b>	<b>\$ 59,076,874</b>	<b>\$ 61,490,000</b>	<b>\$ 2,480,000</b>	<b>4%</b>
<b>Revenues &amp; Other Sources of Funds</b>						
Property Taxes (current & prior year)	-	-	-	-	-	
Federal & State Funds	-	-	-	-	-	
Sales Taxes	-	-	-	-	-	
User Charges	50,141,918	56,759,075	56,759,075	58,755,954	1,996,879	4%
Other Revenues	460,796	15,000	15,000	165,000	150,000	1000%
<b>Total Revenues</b>	<b>\$ 50,602,714</b>	<b>\$ 56,774,075</b>	<b>\$ 56,774,075</b>	<b>\$ 58,920,954</b>	<b>\$ 2,146,879</b>	<b>4%</b>
<b>Excess (Deficiency) of Sources over Uses</b>	<b>\$ (737,702)</b>	<b>\$ (2,235,925)</b>	<b>\$ (2,302,799)</b>	<b>\$ (2,569,046)</b>		
<b>Beginning Fund Balance</b>	<b>\$ 24,234,656</b>	<b>\$ 23,496,954</b>	<b>\$ 23,496,954</b>	<b>\$ 21,194,155</b>		
<b>Ending Fund Balance</b>	<b>\$ 23,496,954</b>	<b>\$ 21,261,029</b>	<b>\$ 21,194,155</b>	<b>\$ 18,625,109</b>		





# Budget in Brief – Fiscal Year 2024-25

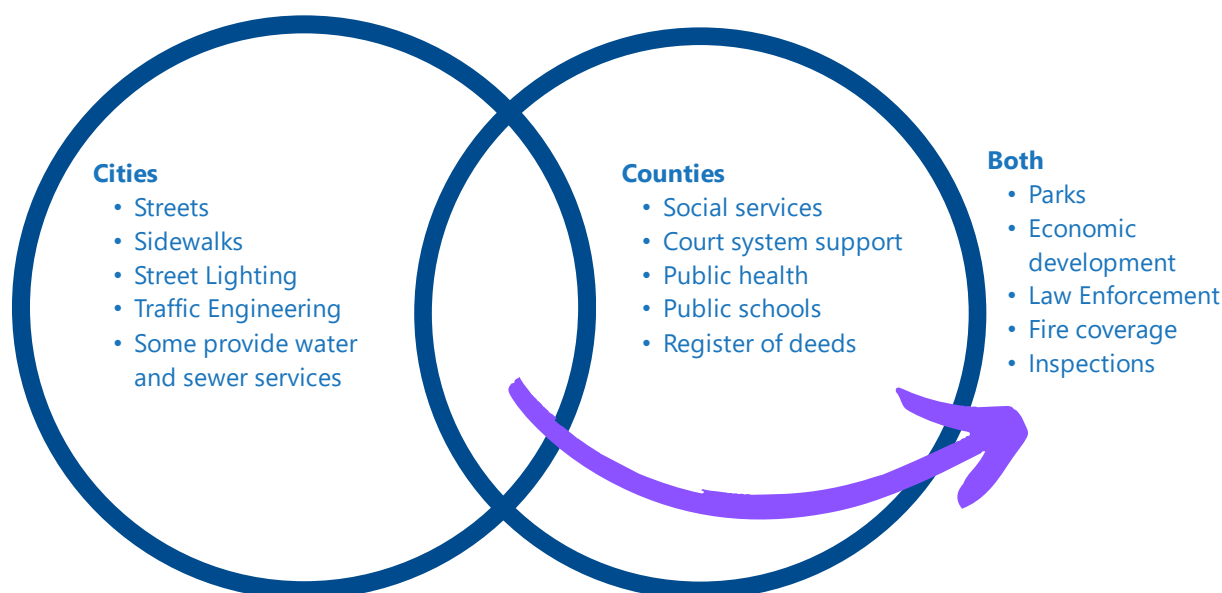
The General Fund is the main operating fund for the County and accounts for nearly all County operations. The Fiscal Year 2024-25 (FY2025) General Fund budget totals **\$831,368,000**. The General Fund budget increased by \$10.2 million, or 1.2%. The general property tax rate is **\$0.7305** per \$100 of assessed valuation, unchanged from FY2024. 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.

## \$831,368,000

### 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.

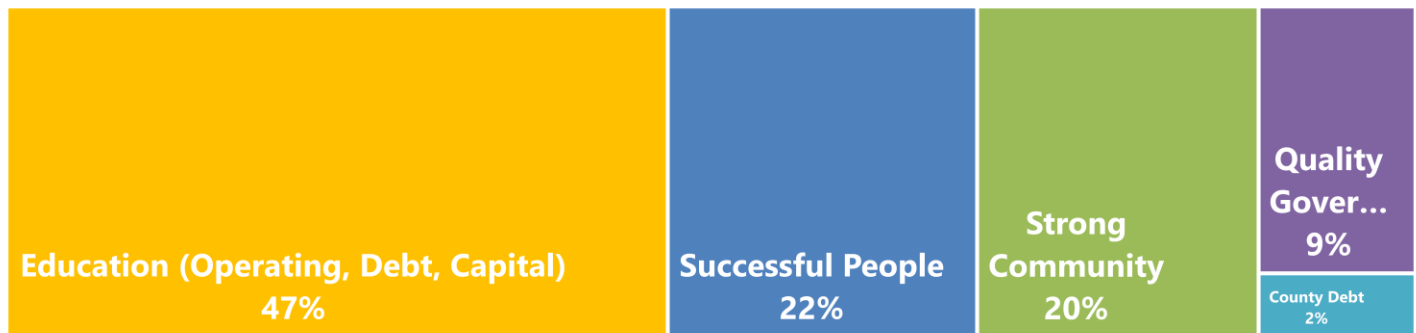


Throughout the budget document, you may see references to mandated and non-mandated services. This means that Guilford County is required to provide some services (“mandated”) and has elected to provide other services, like parks, which are not mandated (“non-mandated”) but were determined by the Board 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>

# Budget in Brief – Fiscal Year 2024-25

## How much do these services cost to provide?



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 \$181.4 million, or 22% 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 \$168.8 million, or 20% 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 \$75.5 million, or 9% of the General Fund budget.

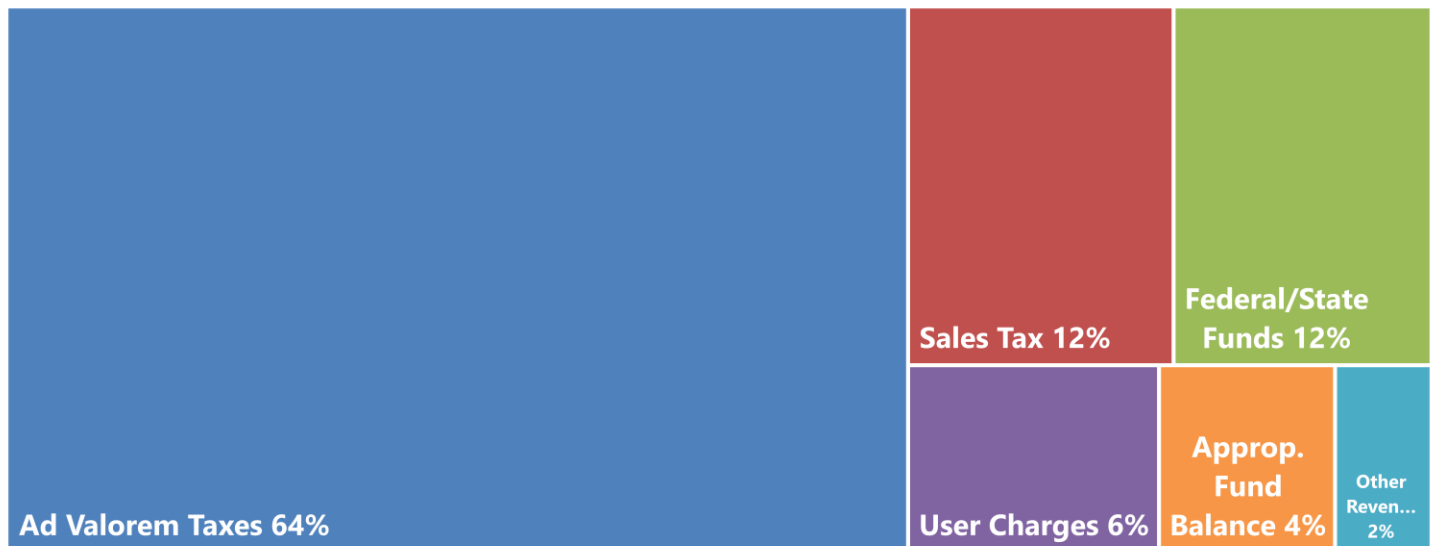
**Education** represents the County's \$387.4 million investment in the Guilford County Schools and Guilford Technical Community College. This represents 47% of the General Fund budget, including operating support, annual capital maintenance, honoring the school capital commitment to fund \$2.0 billion 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 \$29.6 million for debt service on school capital construction and \$2 million to support school capital outlay.

**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.

# Budget in Brief – Fiscal Year 2024-25

## How does the County pay for these services?

Nearly nine of every ten dollars of revenue are generated from just three sources – property taxes (64%), sales taxes (12%), 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:

	FY2023 Actual	FY2024 Adopted	FY2025 Budget	vs. FY24 Adopted (\$)	vs. FY24 Adopt. (%)
Property Tax	509,209,683	516,976,000	530,850,000	13,874,000	2.7%
Sales Tax	96,151,439	101,750,000	102,750,000	1,000,000	1.0%
Federal & State Funds	93,841,515	94,705,383	92,085,000	(2,620,383)	(2.8%)
User Fees & Charges	50,633,247	48,016,615	50,663,000	2,646,385	5.5%
Other	26,978,654	23,283,635	19,465,000	(3,818,635)	(16.4%)
<b>Total Revenue</b>	<b>\$776,814,539</b>	<b>\$784,731,633</b>	<b>\$795,813,000</b>	<b>\$11,081,367</b>	<b>1.4%</b>
<b>Fund Balance by Type</b>					
Recurring	-	\$ 31,255,000	\$30,810,000	(445,000)	(1.4%)
Restricted/ Assigned	-	3,393,367	4,745,000	1,351,633	39.8%
Prior Year Vehicles	-	1,775,000	-	(1,775,000)	(100%)
<b>Total Budget</b>	<b>\$776,814,539</b>	<b>\$821,155,000</b>	<b>\$831,368,000</b>	<b>\$10,213,000</b>	<b>1.2%</b>

The County continues to experience growth in major revenues, including \$11 million in new revenue included in this budget. Subsequent sections go into more detail about each of these revenue sources.

# Budget in Brief – Fiscal Year 2024-25

## Where does Guilford County spend Local Dollars?

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 + 8 departments/service areas on the list account for 90% of all available county funds

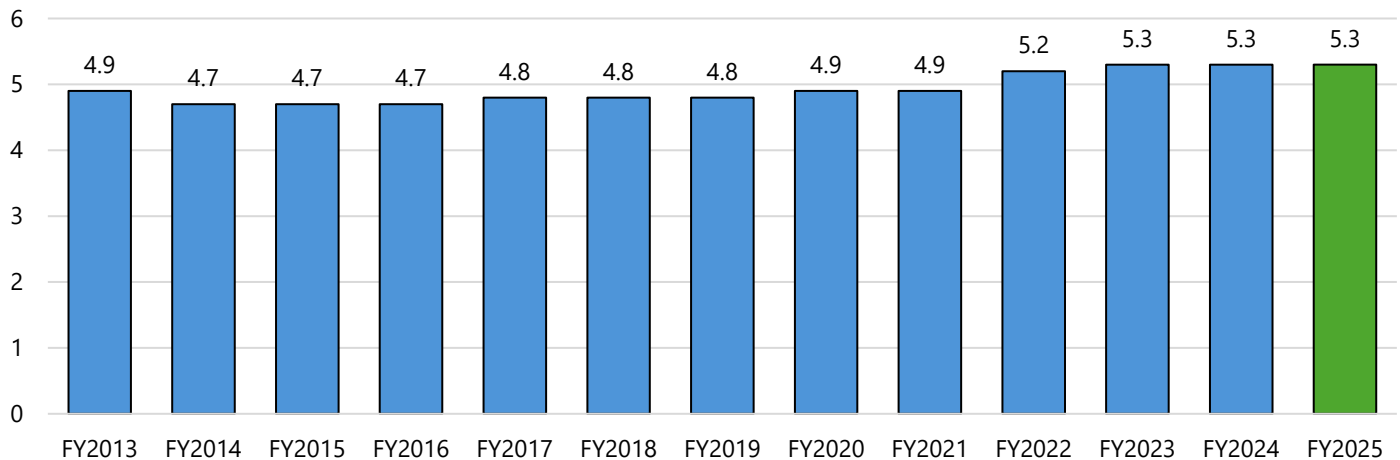
Department	FY2025 Budget			Cumulative	
	Total Budget	County Dollars	County %	County Dollars	% of Total
Education (Operating, Debt, Capital)	387,436,000	382,686,000	99%	382,686,000	57%
Law Enforcement	89,125,689	81,976,595	92%	464,662,595	69%
Social Service	96,154,420	33,850,785	35%	498,513,380	74%
Public Health	55,648,360	27,151,164	49%	525,664,544	78%
Emergency Services	42,972,818	18,744,493	44%	544,409,037	81%
County Debt	17,663,700	17,663,700	100%	562,072,737	83%
Information Technology	17,433,253	17,430,783	100%	579,503,520	86%
Behavioral Health	10,843,768	10,763,164	99%	590,266,684	88%
Facilities	11,191,538	10,086,956	90%	600,353,640	89%
HR - Retiree Benefits	7,000,000	7,000,000	100%	607,353,640	90%
Tax	9,010,514	5,948,197	66%	613,301,837	91%
Finance	5,031,892	4,906,892	98%	618,208,729	92%
Security	4,932,316	4,905,716	99%	623,114,445	93%
County Attorney	4,842,898	4,830,898	100%	627,945,343	93%
Economic Develop & Assistance	4,776,014	4,776,014	100%	632,721,357	94%
Culture-Recreation (Parks)	5,827,560	4,366,530	75%	637,087,887	95%
Elections	4,190,124	4,178,924	100%	641,266,811	95%
Animal Services	5,444,607	4,166,944	77%	645,433,755	96%
Human Resources	3,922,455	3,922,455	100%	649,356,210	96%
County Administration	2,648,756	2,648,756	100%	652,004,966	97%
Culture - Libraries	2,395,122	2,395,122	100%	654,400,088	97%
Planning and Development	2,445,299	2,330,542	95%	656,730,630	97%
Coordination Services	3,506,525	1,984,950	57%	658,715,580	98%
Juvenile Detention	4,594,161	1,919,781	42%	660,635,361	98%
Inspections	3,528,894	1,868,894	53%	662,504,255	98%
Clerk to the Board	1,573,322	1,526,722	97%	664,030,977	99%
Family Justice Center	1,594,928	1,452,928	91%	665,483,905	99%
Court Services	1,363,487	1,363,127	100%	666,847,032	99%
Minority/Women-Owned Bus. Ent.	1,296,960	1,296,960	100%	668,143,992	99%
Budget & Management Services	1,287,223	1,222,258	95%	669,366,250	99%
Public Relations	1,069,006	1,069,006	100%	670,435,256	100%
Solid Waste	2,466,703	1,055,780	43%	671,491,036	100%
Internal Audit	980,840	980,840	100%	672,471,876	100%
Cooperative Extension Service	990,301	942,701	95%	673,414,577	100%
Transportation Service	1,826,847	792,121	43%	674,206,698	100%
Fleet Operation	800,354	748,354	94%	674,955,052	100%
Veteran Services	597,941	595,441	100%	675,550,493	100%
General Government	450,000	450,000	100%	676,000,493	100%
Soil & Water Conservation	456,363	428,394	94%	676,428,887	100%
Child Support Enforcement	8,466,987	428,035	5%	676,856,922	100%
DHHS Administration	363,287	212,430	58%	677,069,352	101%
Register of Deeds	3,216,769	(3,439,351)	-107%	673,630,000	100%
<b>Total</b>	<b>831,368,000</b>	<b>673,630,000</b>	<b>81%</b>		

# Position Changes since Last Budget

## How many County positions are budgeted to provide these services?

The total budget includes **2,971.75** positions, including **2,932.75** 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. The FY2025 budget maintains position counts with minimal changes.

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

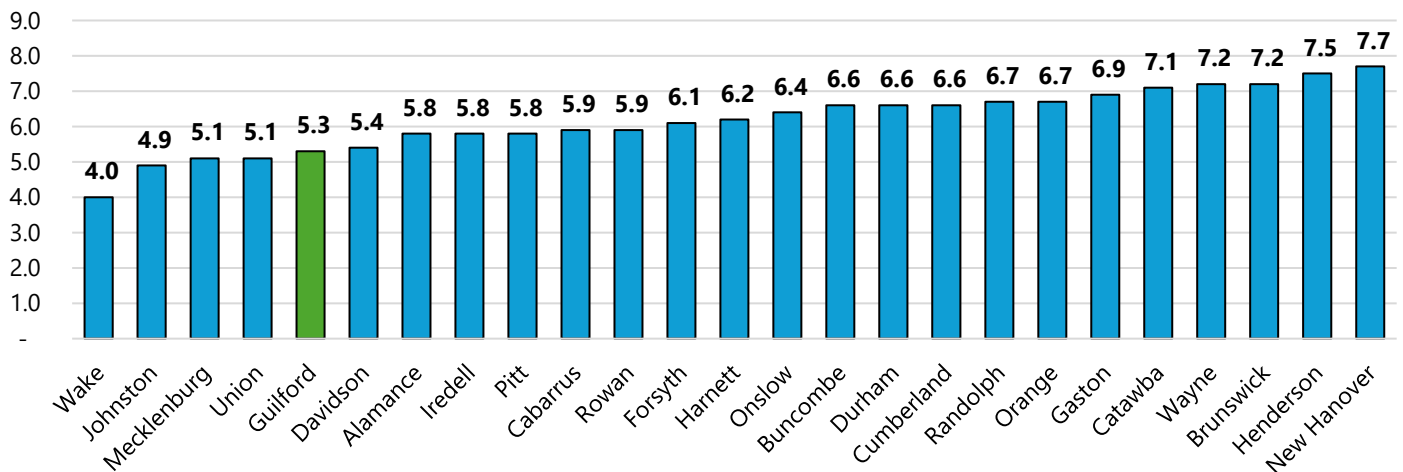


## How does Guilford County compare to other Counties?

Based on data from the North Carolina Association of County Commissioners, Guilford County has one of the lowest staffing ratios – 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 6.2 positions for every 1,000 residents. If Guilford County were to increase the number of county positions to 6.2 positions for every 1,000 residents, this would equate to an additional 520 positions.

### General Fund Positions per 1,000 Residents

#### Largest NC Counties



# Budget-in-Brief

	FY2025 Budget	\$ per Capita	% of Budget	Positions	Net County Funds	\$ per Capita
<b>Education (Operating, Debt, Capital)</b>	<b>\$387,436,000</b>	<b>\$710</b>	<b>47%</b>	<b>-</b>	<b>\$382,686,000</b>	<b>\$698</b>
<b>Successful People</b>	<b>\$181,454,186</b>	<b>\$331</b>	<b>22%</b>	<b>1,410.00</b>	<b>\$78,528,976</b>	<b>\$143</b>
HHS - Social Services	96,154,420	\$175	12%	758.00	33,850,785	\$62
HHS - Public Health	55,648,360	\$102	7%	460.50	27,151,164	\$49
Behavioral Health	10,843,768	\$20	1%	3.00	10,763,164	\$20
Child Support Services	8,466,987	\$16	1%	98.82	428,035	\$1
Juvenile Detention	4,594,161	\$8	1%	36.00	1,919,781	\$3
HHS - Transportation Service	1,826,847	\$3	<1%	19.00	792,121	\$1
Family Justice Center	1,594,928	\$3	<1%	12.00	1,452,928	\$3
Court Services	1,363,487	\$2	<1%	15.18	1,363,127	\$2
Veteran Services	597,941	\$1	<1%	6.00	595,441	\$1
HHS - Administration	363,287	\$1	<1%	1.50	212,430	<\$1
<b>Strong Community</b>	<b>\$168,868,211</b>	<b>\$308</b>	<b>20%</b>	<b>1,128.35</b>	<b>\$129,942,675</b>	<b>\$237</b>
Law Enforcement	89,125,689	\$163	11%	662.00	81,976,595	\$149
Emergency Services	42,972,818	\$78	5%	279.25	18,744,493	\$34
Parks and Recreation	5,827,560	\$11	1%	31.00	4,366,530	\$8
Animal Services	5,444,607	\$10	1%	54.00	4,166,944	\$8
Security	4,932,316	\$9	1%	39.00	4,905,716	\$9
Economic Develop & Assistance	4,776,014	\$9	1%	-	4,776,014	\$9
Inspections	3,528,894	\$6	<1%	31.00	1,868,894	\$3
Coordination Services	3,506,525	\$7	<1%	0.10	1,984,950	\$4
Solid Waste	2,466,703	\$4	<1%	8.25	1,055,780	\$2
Planning and Development	2,445,299	\$4	<1%	20.75	2,330,542	\$4
Culture - Libraries	2,395,122	\$4	<1%	-	2,395,122	\$4
Cooperative Extension Service	990,301	\$2	<1%	-	942,701	\$2
Soil & Water Conservation	456,363	\$1	<1%	3.00	428,394	\$1
<b>Quality Government</b>	<b>\$75,495,904</b>	<b>\$138</b>	<b>9%</b>	<b>394.40</b>	<b>\$64,358,650</b>	<b>\$117</b>
Information Technology	17,433,253	\$32	2%	60.00	17,430,783	\$32
Facilities	11,191,538	\$21	1%	67.00	10,086,956	\$18
Tax	9,010,514	\$16	1%	69.00	5,948,197	\$11
Human Resources – Retiree Benefits	7,000,000	\$13	1%	-	\$7,000,000	\$13
Finance	5,031,892	\$9	1%	40.00	4,906,892	\$9
County Attorney	4,842,898	\$9	1%	32.00	4,830,898	\$9
Elections	4,190,124	\$8	1%	16.00	4,178,924	\$8
Human Resources	3,922,455	\$7	1%	29.00	3,922,455	\$7
Register of Deeds	3,216,769	\$6	<1%	27.50	(3,439,351)	(\$6)
County Administration	2,648,756	\$5	<1%	8.90	2,648,756	\$5
Commissioners & Clerk to the Board	1,573,322	\$3	<1%	15.00	1,526,722	\$3
Minority/Women-Owned Business Enterprise	1,296,960	\$2	<1%	8.00	1,296,960	\$2
Budget & Management Services	1,287,223	\$2	<1%	9.00	1,222,258	\$2
Public Relations & Communications	1,069,006	\$2	<1%	5.00	1,069,006	\$2
Internal Audit	980,840	\$2	<1%	6.00	980,840	\$2
Fleet Operation	800,354	\$1	<1%	2.00	748,354	\$1
<b>General Government Transfers</b>	<b>\$450,000</b>	<b>\$1</b>	<b>&lt;1%</b>	<b>-</b>	<b>\$450,000</b>	<b>\$1</b>
<b>County Debt</b>	<b>\$17,663,700</b>	<b>\$32</b>	<b>2%</b>	<b>-</b>	<b>\$17,663,700</b>	<b>\$32</b>
<b>Total</b>	<b>\$831,368,000</b>	<b>\$1,515</b>		<b>2,932.75</b>	<b>\$673,630,000</b>	<b>\$1,228</b>



# General Fund Summary - Fiscal Year 2024-25

The Budget in Brief over the previous few pages provides a high level overview of the budget. The following sections will go into more detail to provide greater explanation on what is included within the Fiscal Year 2024-25 budget. More detail on each section can be found in sections throughout the budget book.

**General Fund Expense by Category** - This section provides an overview of changes in each funding category included in the budget, including personnel, operating, debt, human services, and capital.

**Expenditures Adjusted for Inflation** – This section provides an overview the county budget over time adjusted for inflation.

**Successful People Summary** – This section provides an overview of Successful People departments (Health and Human Services oriented departments) and major highlights of what is included in the budget.

**Strong Community Summary** – This section provides an overview of Strong Community departments (Public Safety and Community Services departments) and major highlights of what is included in the budget.

**Quality Government Summary** – This section provides an overview of Quality Government departments (internal support services) and major highlights of what is included in the budget.

**Financial Outlook** – This section provides a 10-year overview of projected expenses and revenues. This is used to help guide discussion around budget impacts over the next ten years.

**Education Summary** – This section provides an overview of how the budget addresses needs for Guilford County Schools and Guilford Technical Community College. More detail can be found in the *Education* section.

**Debt Summary** – This section provides an overview of the County's debt and how much General Fund dollars are allocated for County debt, Guilford County Schools, and Guilford Technical Community College.

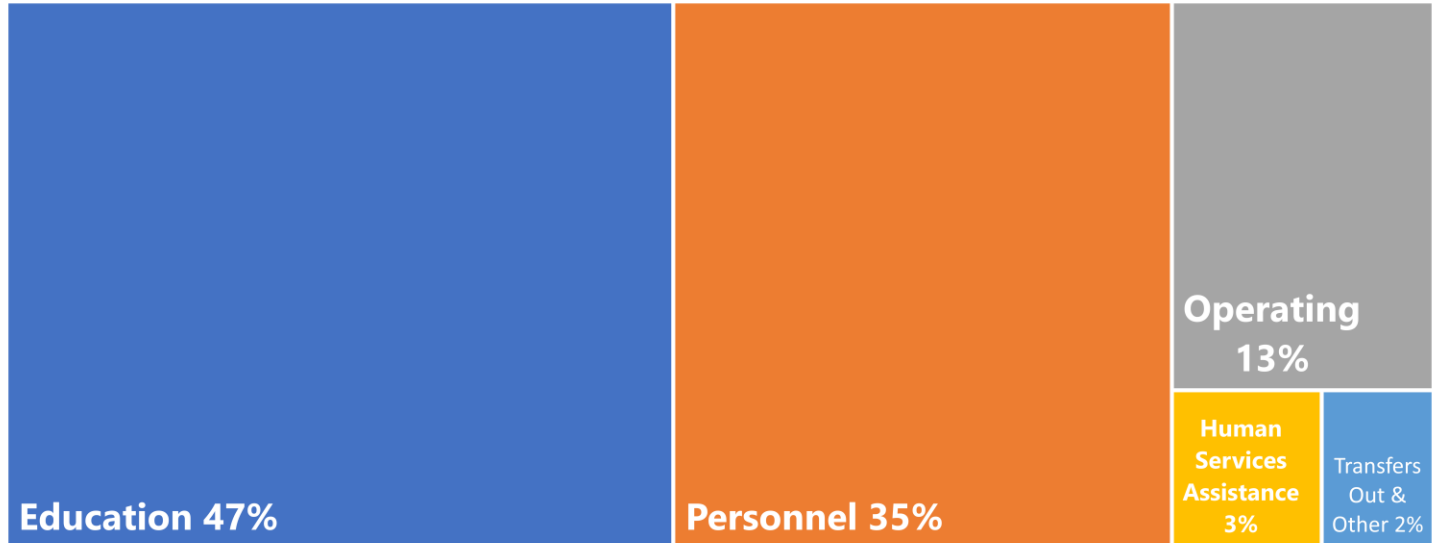
**General Fund Revenue by Category** - This section provides an overview of changes in each revenue category included in the budget, including property, sales tax, and user charges.

**Fund Balance Overview** - This section provides an overview of how fund balance is being used in the budget.

# General Fund Summary - Fiscal Year 2024-25

## Guilford County Expense by Category

This section provides details on expense drivers across major categories. Education is the largest component of General Fund expenses, totaling 47% of the General Fund Budget.



Recent trends by expenditure type include:

	FY2023 Actual	FY2024 Adopted	FY2025 Budget	vs. FY24 Adopted (\$)	vs. FY24 Adopt. (%)
Education – Operating	262,917,898	278,833,573	285,126,000	6,292,427	2%
Education – Capital	11,550,000	4,050,000	500,000	(3,550,000)	(88%)
Education - Debt	52,744,119	53,680,000	49,680,000	(4,000,000)*	(7%)
Education – Honor School Capital	-	51,100,000	52,130,000	1,030,000	2%
Personnel Services	242,225,647	282,408,668	291,133,000	8,724,332	3%
Operating	90,306,516	106,737,612	108,609,000	1,871,388	2%
Human Svc Assistance	15,282,417	17,730,966	25,288,300	7,557,334	43%
Transfer to Other Funds	18,195,295	19,360,791	18,856,700	(504,091)	(3%)
Capital Outlay	7,665,577	7,253,390	45,000	(7,208,390)	(99%)
<b>Total Expenditures</b>	<b>\$698,735,018</b>	<b>\$821,155,000</b>	<b>\$831,368,000</b>	<b>\$10,213,000</b>	<b>1.2%</b>

\*ARPA Enabled funding is excluded to provide a more accurate comparison of year-over-year changes.

Additional funding for Education is included in the debt service fund. Funding across all funds is shown below:

	FY2023 Adopted	FY2024 Adopted	FY2025 Budget	vs. FY24 Adopted (\$)	vs. FY24 Adopt. (%)
Education – Operating	262,917,898	278,833,573	285,126,000	6,292,427	2%
Education – Capital	11,055,000	8,050,000	2,500,000	(5,500,000)	(69%)
Education - Debt	84,088,225	87,863,366	109,518,303	21,654,937	25%
Education – Honor School Capital	50,000,000	51,100,000	52,130,000	1,030,000	2%
	<b>\$408,556,123</b>	<b>\$425,846,939</b>	<b>\$449,274,303</b>	<b>24,977,364</b>	<b>6%</b>

# General Fund Summary - Fiscal Year 2024-25

## Personnel Services

Total Personnel Services expenses increased by \$8.7 million, including approximately \$7.0 million in county funds, or an increase of 3% over FY24 Adopted Budget. The total number of permanent full- and part-time positions in the General Fund is 2,932.75 (including the nine members of the Board of Commissioners), a net decrease of 1 position.

## Employee Raises

The budget includes a merit pool equivalent of 3.0%. Employee merit pay increases will be awarded effective the first full pay period in March 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 \$2.1 million (\$1.8 million in county funds less expected reimbursement revenue from non-county sources).

## Mid-Year Position Additions

During the course of the Fiscal Year 2023-24 budget, the Board of Commissioners added an additional 27 positions within Social Services to support Child Welfare. These positions were funded in the previous fiscal year using one-time identified resources and this budget moves those positions to recurring revenue. Twenty-two (22) Children's Services social worker and supervisor positions are addressing issues of staff capacity compared to caseloads and are expected to bring the ratio of cases to staff down to 13 cases per person from the previous ratio of about 21 cases per person. An additional five positions were added to enhance the capacity of the department to improve processes. State and federal reimbursements for social work activities in children's service range between 50-75%. The total full-year cost of these positions is \$2.8 million and the County can expect \$1.4 million in reimbursement from the NC Department of Health & Human Service for these positions.

## FY2024-25 Position Additions

This budget includes new positions in Social Services to enhance the ability and capacity of Adult Protective Services to respond to additional reports and instances of abuse, neglect and/or exploitation, a position in Public Relations to support new ADA compliance standards, a Fire Plans Examiner to support timely inspections of school bond projects, partially offset with interest earned on bond proceeds, and one Attorney and one paralegal position in the County Attorney's Office to support E-Court rollout, which impacts cases involving social service cases. Most positions are partially or fully funded from non-County sources. Additionally, 10 positions will be eliminated because related funding sources are no longer available.

## Market Rate Pay Structures Adjustment in Law Enforcement

The Board approved implementation of market rate pay structures in 2022. As the County reviewed areas of high priority since implementation, staff identified specific positions within Law Enforcement requiring review to remain competitive against the 50<sup>th</sup> percentile of the market. To address pay for Deputy Sheriffs and Detention Officers, the budget includes approximately \$2 million to address pay for these positions to align with the 50<sup>th</sup> percentile of the market, with different pay scales for Deputy Sheriff and Detention Officers that align with associated market data.

# General Fund Summary - Fiscal Year 2024-25

## **Benefits**

Employer contribution rates for the North Carolina Local Government Employee Retirement System will increase by an additional 0.53% for a total of 13.63% for general employees and an additional 1% for a total of 15.04% for sworn law enforcement positions. Over the last few years, the State has increased the County's contribution by over 6%. The anticipated impact in FY2025 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 not anticipated to increase in FY2025.

# General Fund Summary - Fiscal Year 2024-25

This table shows the number of authorized positions per department, and changes in authorized positions.

General Fund	FY23		FY2024			FY2025	
	Amended	Adopted	Mid-Year	Moves	Amended	New	Total
Behavioral Health	3.00	3.00	-	-	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	12.00	12.00	-	-	12.00	-	12.00
HHS: Admin	1.50	1.50	-	-	1.50	-	1.50
HHS: Public Health	496.50	463.50	6	-	469.50	(9.00)	460.50
HHS: Social Services	669.00	727.00	30	(4)	753.00	5.00	758.00
HHS: Transportation Services	15.00	15.00	-	4	19.00	-	19.00
Juvenile Detention	36.00	36.00	-	-	36.00	-	36.00
Veteran Services	6.00	6.00	-	-	6.00	-	6.00
<b>Successful People</b>	<b>1,353.00</b>	<b>1,378.00</b>	<b>36</b>	<b>-</b>	<b>1,414.00</b>	<b>(4.00)</b>	<b>1,410.00</b>
Animal Services	53.00	54.00	-	-	54.00	-	54.00
Coordinated Services	0.10	0.10	-	-	0.10	-	0.10
Emergency Services	279.25	280.25	(1)	-	279.25	-	279.25
Inspections	31.00	31.00	-	-	31.00	-	31.00
Law Enforcement	663.00	662.00	-	-	662.00	-	662.00
Parks	31.00	31.00	-	-	31.00	-	31.00
Planning & Development	20.75	20.75	-	-	20.75	-	20.75
Security	39.00	39.00	-	-	39.00	-	39.00
Soil & Water Conservation	3.00	3.00	-	-	3.00	-	3.00
Solid Waste	8.25	8.25	-	-	8.25	-	8.25
<b>Strong Community</b>	<b>1,128.35</b>	<b>1,129.35</b>	<b>(1)</b>	<b>-</b>	<b>1,128.35</b>	<b>-</b>	<b>1,128.35</b>
Budget & Management Services	9.00	9.00	-	-	9.00	-	9.00
County Administration	8.90	8.90	-	-	8.90	-	8.90
Minority and Women-Owned Business Enterprise	8.00	8.00	-	-	8.00	-	8.00
County Attorney	30.00	30.00	-	-	30.00	2.00	32.00
County Commissioners & Clerk	15.00	15.00	-	-	15.00	-	15.00
Elections	16.00	16.00	-	-	16.00	-	16.00
Facilities	67.00	67.00	-	-	67.00	-	67.00
Finance	40.00	40.00	-	-	40.00	-	40.00
Fleet Operations	2.00	2.00	-	-	2.00	-	2.00
Human Resources	29.00	29.00	-	-	29.00	-	29.00
Information Technology	60.00	60.00	-	-	60.00	-	60.00
Internal Audit	5.00	6.00	-	-	6.00	-	6.00
Public Relations	4.00	4.00	-	-	4.00	1.00	5.00
Register of Deeds	27.50	27.50	-	-	27.50	-	27.50
Tax	64.00	69.00	-	-	69.00	-	69.00
<b>Quality Government</b>	<b>385.40</b>	<b>391.40</b>	<b>-</b>	<b>-</b>	<b>391.40</b>	<b>3.00</b>	<b>394.40</b>
<b>Total General Fund</b>	<b>2,866.75</b>	<b>2,898.75</b>	<b>35</b>	<b>-</b>	<b>2,933.75</b>	<b>(1.00)</b>	<b>2,932.75</b>
<b>Internal Service Fund</b>							
Risk Management	2.50	2.63	-	-	2.63	0.37	3.00
Healthcare	1.00	1.00	-	-	1.00	-	1.00
<b>Total Internal Service Fund</b>	<b>3.50</b>	<b>3.63</b>	<b>-</b>	<b>-</b>	<b>3.63</b>	<b>0.37</b>	<b>4.00</b>
<b>Opioid Settlement Fund</b>	<b>1.00</b>	<b>1.00</b>	<b>-</b>	<b>-</b>	<b>1.00</b>	<b>-</b>	<b>1.00</b>
<b>ARPA Enabled Fund</b>	<b>2.00</b>	<b>5.00</b>	<b>2</b>	<b>-</b>	<b>7.00</b>	<b>-</b>	<b>7.00</b>
<b>Total Community Development Fund</b>	<b>17.00</b>	<b>15.00</b>	<b>-</b>	<b>-</b>	<b>15.00</b>	<b>-</b>	<b>15.00</b>
<b>Total Grants/Donation Fund</b>	<b>12.00</b>	<b>12.00</b>	<b>-</b>	<b>-</b>	<b>12.00</b>	<b>-</b>	<b>12.00</b>
<b>Total All Departments</b>	<b>2,902.25</b>	<b>2,935.38</b>	<b>37</b>	<b>-</b>	<b>2,972.38</b>	<b>(0.63)</b>	<b>2,971.75</b>

# General Fund Summary - Fiscal Year 2024-25

## Positions Added in the FY2024 Budget

Department	Position Name	FTE
HHS - Social Services	Protective Services Social Work Supervisors	3
HHS - Social Services	Protective Services Social Workers	19
HHS - Social Services	Continuous Quality Improvement (CQI) team	5
HHS - Social Services	Eligibility Social Workers (2 Adult Medicaid, 1 Child Medicaid)	3
HHS – Public Health	EPL Application Administrator	1
HHS – Public Health	Environmental Health Specialist	1
HHS – Public Health	Environmental Health Supervisor	1
HHS – Public Health	Nurse Specialist II	1
HHS – Public Health	PH Investigator	1
ARPA Enabled	Food Security	2
Emergency Services	Senior EM Coordinator	(1)
<b>Staffing Adjustments Grand Total – FY2024</b>		<b>37</b>

## General Fund Changes in FY2025 Budget

These positions represent positions changes included in the FY2025 budget. Final position classifications will be determined in collaboration with Human Resources.

Department	Position Name	FTE
Emergency Services	Medical Social Worker (Funding expired)	(1)
Public Health	Nursing Services Supervisor (Funding expired)	(1)
	School Health COVID-19 Coord (Funding expired)	(1)
	School Health COVID-19 Coord (Funding expired)	(1)
	PH Business Intelligence Analyst - (Funding expired)	(1)
	ARPA Project Manager - (Funding expired)	(1)
	ARPA Training & Development Supervisor (Funding expired)	(1)
	Communications Manager (Funding expired)	(1)
	Epidemiologist (Funding expired)	(1)
	Community Health Educator II	(1)
Social Services	Adult Protective Services Positions	5
County Attorney	Attorney	1
	Paralegal	1
Public Relations	Public Relations ADA Compliance Officer	1
Emergency Services	Fire Plans Examiner	1
<b>Staffing Adjustments General Fund – FY2025</b>		<b>(1.00)</b>
<b>Internal Service Fund</b>		
Risk Management	Converting part-time (0.63) to a full-time position	0.27
<b>Opioid Settlement Fund</b>		
<i>A forthcoming opioid spending plan will be presented to the Board during an upcoming budget work session</i>		
<b>Staffing Adjustments Other Funds – FY2025</b>		<b>0.27</b>



# General Fund Summary - Fiscal Year 2024-25

## 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 \$1.8 million, or 2%. Drivers of the FY2025 budget increase include:

- \$0.5 million for anticipated increases in Food Provision contracts, primarily in the County's detention facilities.
- \$3.0 million for anticipated contract increases in jail inmate medical services, including behavioral health services at the Greensboro and High Point detention centers.
- \$1.8 million for anticipated operating increases across departments, including mandated vehicle collection fee increases within the Tax department (\$0.3m), medical examiner fees in Emergency Services (\$0.6m), contract increases for Behavioral Health (\$0.1m), contract increases for courthouse security (\$0.1m), countywide repair and fuel expenses (\$0.2m), increases associated with preparing for the 2024 Presidential Elections (\$0.3m), other various increases (\$0.2m).
- (\$1.0) million decrease in technology expenses associated with limited technology systems support
- (\$0.6) million decrease in various department operating lines to align budget with prior year actuals.
- (\$2.0) million decrease in Professional services associated with one-time items funded in the FY24 budget (\$0.6 million) and in Public Health associated with expiring state funding (\$1.0 million)

## Debt Repayment

Due to the lack of additional recurring revenue, debt repayment decreased by \$4.0 million in the General Fund, but is being offset with \$4 million in investment earnings in the School Capital Outlay Fund. This one-year use of investment earnings helps offset revenue loss in the general fund until recurring revenue can be identified in subsequent budget years.

The County is not planning to replace any vehicles in FY2025 as a budget balancing strategy. This does not reduce the need for vehicle replacements, but delays them until Fiscal Year 2026.

Additional details are provided in the *Debt Repayment* section of this document, including information about the county's outstanding debt and future debt repayment.

## Human Services Assistance

Total Human Services Assistance expenditures increased by \$8.7 million (\$3.5 million in county funds), or 43%, reflecting increases primarily in foster care programs delivered through Social Services. A large portion of these increases will be offset with reimbursements from the State of North Carolina. The Fiscal Year 2025 budget includes an additional \$2.0 million (\$0.8 million in County funds) for anticipated increases that will occur in FY25.

The following are the two primary drivers of foster-care related cost increases for FY2024:

# General Fund Summary - Fiscal Year 2024-25

- **Placement costs:** The Fiscal Year 2024 budget did not fully build in increases in monthly foster care expenses, primarily driven by increases in vendor contract rates, a slight increase in the number of foster care children, and placements into more complex care that cost more per month. Therapeutic treatments, a service and resource-intensive placement option for children with advanced health and wellness needs, constituted a substantial demand for increased County investment year over year.

## Capital Outlay

Capital Outlay expenditure decreased by \$7.2 million, or 99%, primarily associated with three items:

- (1) Mid-year action to move planned vehicles purchases, funded with debt proceeds (\$3m), to capital project ordinances to better account for the funds across fiscal years due to supply chain delays preventing delivery of purchased vehicles within the same fiscal year.
- (2) One-time funding (\$2m) included in the FY24 budget to purchase vehicles with prior year funding since the vehicles were not purchased by the end of Fiscal Year 2023, and
- (3) Delaying major equipment purchases for one fiscal year as a budget balancing strategy (\$2m). The delay of major equipment does not reduce the need for major equipment replacements, but delays replacement until additional recurring revenue is identified. Remaining funding represents the purchase of one (1) vehicle for the new Fire Plans Examiner position.

Additional details on capital outlay expenditures for future fiscal years are provided in the Vehicle Replacement Plan and Major Facilities Plan, within the *Multi-year Plans* section of this document.

# 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

	FY2023 Actual	FY2024 Adopted	FY2025 Recommended	vs. FY2024 Adopt (\$)	vs. FY2024 Adopt (%)
<b>Expenses</b>	<b>\$147,430,972</b>	<b>\$171,653,403</b>	<b>\$181,454,186</b>	<b>\$9,800,783</b>	6%
Personnel	102,569,147	121,377,172	125,610,516	4,233,344	3%
Operating	29,477,037	31,895,975	30,424,595	(1,471,380)	(5%)
Human Services Assistance	15,271,280	17,730,966	25,288,300	7,557,334	43%
Transfers Out & Other	0	0	130,775	130,775	100%
Capital Outlay	113,508	649,290	0	(649,290)	(100%)
<b>Revenues</b>	<b>\$93,771,784</b>	<b>\$95,219,210</b>	<b>\$102,925,210</b>	<b>\$7,706,000</b>	8%
Federal/State Funds	76,045,706	76,154,034	82,412,633	6,258,599	8%
User Charges	13,721,023	12,942,931	12,672,209	(270,722)	(2%)
Other Revenues	4,005,056	3,952,409	3,487,400	(465,009)	(12%)
Appropriated Fund Balance	-	2,169,836	4,352,968	2,183,132	101%
<b>County Funds</b>	<b>\$53,659,188</b>	<b>\$76,434,193</b>	<b>\$78,528,976</b>	<b>\$2,094,783</b>	<b>3%</b>

# Successful People Summary

Department	FY2023 Actuals	FY2024 Adopted	FY2025 Budget	vs. FY24 Adopted (\$)	% Change
Behavioral Health	6,229,216	10,795,881	10,843,768	47,887	0%
Child Support Enforcement	7,711,803	8,389,098	8,466,987	77,889	1%
Court Services	746,049	1,190,023	1,363,487	173,464	15%
DHHS Administration	227,865	452,171	363,287	(88,884)	(20%)
Family Justice Center	1,249,426	1,448,558	1,594,928	146,370	10%
Juvenile Detention	2,882,248	4,182,360	4,594,161	411,801	10%
Public Health	51,049,364	56,582,651	55,648,360	(934,291)	(2%)
Social Services	75,486,557	86,452,331	96,154,420	9,702,089	11%
Transportation Service	1,356,553	1,588,179	1,826,847	238,668	15%
Veteran Services	491,891	572,151	597,941	25,790	5%
<b>Total Expenses</b>	<b>\$147,430,972</b>	<b>\$171,653,403</b>	<b>\$181,454,186</b>	<b>\$9,800,783</b>	<b>6%</b>

## Budget Highlights

- **Behavioral Health** increased associated due to an annual contract escalator with Cone Health to provide services at the Behavioral Health Center.
- **Child Support Enforcement** increased for various operating expenses but is 100% offset with incentive dollars the department receives for meeting performance metrics through the State.
- **Court Services** increased associated with re-budgeting funding for Adult Mediation Services and Community Offender Resource Program that were moved to Coordination Services in the prior fiscal year.
- **DHHS Administration** decreased associated with moving \$150,000 for the School Health Alliance to Public Health. Additional increases included aligning education and training funding for Health and Human Services.
- **Juvenile Detention** increased by \$0.4 million associated with medical and behavioral health services. Additional operating increases include \$0.2 million associated with anticipated increases in the food services contract. Juvenile Detention anticipates additional revenue associated with higher reimbursement rates from the State.
- **Public Health** decreased associated with expiring federal/state funding received over the prior fiscal years to support pandemic recovery efforts (\$1m). Additionally, total positions decreased in Public Health by nine (9), associated with expiring funding sources. An additional 5 WIC positions are frozen until funding awards are received to continue the WIC program with 100% non-county funding sources.

# Successful People Summary

Public Health also is utilizing Medicaid Maximization fund balance to offset net county dollars used to support public health clinics.

- **Social Servies** increased by \$9.7 million, primarily driven by an \$8 million total increase in foster care expenses. The County anticipates receiving almost \$5 million in reimbursement from the state for these expenses. 27 mid-year positions were added to Social Services to address Child Welfare needs, resulting in a \$2.8 million increase, offset by \$1.4 million in anticipated reimbursement from the State. This budget adds five (5) Adult Protective Services (APS) positions to Social Services. These positions will enhance the ability and capacity of Adult Protective Services to respond to additional reports and instances of abuse, neglect and/or exploitation.
- **Transportation** increased associated with four (4) positions being transferred from Social Services that were solely responsible for transportation ride reservations. Due to the activity these positions preformed, these positions were not eligible for reimbursement and moved to Transportation for accounting purposes.
- **Veteran Services** increased by \$5,000 to continue engagement activities through Veteran Town Hall meetings.

# 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  
Law Enforcement  
Library support  
Parks & Recreation  
Planning & Development  
Inspections  
Security  
Soil & Water  
Solid Waste

## Budget Summary

	FY2023 Actual	FY2024 Adopted	FY2025 Recommended	vs. FY2024 Adopt (\$)	vs. FY2024 Adopt (%)
<b>Expenses</b>	<b>\$144,141,422</b>	<b>\$167,269,491</b>	<b>\$168,868,211</b>	<b>\$1,598,720</b>	1%
Personnel	96,127,544	110,120,772	112,644,977	2,524,205	2%
Operating	42,857,665	51,619,619	55,566,009	3,946,390	8%
Human Services Assistance	11,138	0	0	0	0%
Transfers Out & Other	465,230	0	612,225	612,225	100%
Capital Outlay	4,679,846	5,529,100	45,000	(5,484,100)	(99%)
<b>Revenues</b>	<b>\$41,706,409</b>	<b>\$37,048,295</b>	<b>\$38,925,536</b>	<b>\$1,877,241</b>	5%
Federal/State Funds	5,224,300	3,050,349	3,231,767	181,418	6%
User Charges	31,698,277	29,730,242	32,241,523	2,511,281	8%
Other Revenues	4,783,832	3,330,682	3,340,733	10,051	0%
Appropriated Fund Balance	0	937,022	111,513	(825,509)	(88%)
<b>County Funds</b>	<b>\$102,435,013</b>	<b>\$130,221,196</b>	<b>\$129,942,675</b>	<b>(\$278,521)</b>	<b>(0%)</b>

# Strong Community Summary

Department	FY2023 Actuals	FY2024 Adopted	FY2025 Budget	vs. FY24 Adopted (\$)	% Change
Animal Services	4,108,053	5,308,076	5,444,607	136,531	3%
Cooperative Extension Service	827,727	915,011	990,301	75,290	8%
Coordination Services	3,726,578	3,565,001	3,506,525	(58,476)	(2%)
Culture – Libraries	111,000	2,372,508	2,395,122	22,614	1%
Culture-Recreation (Parks)	3,968,452	5,923,120	5,827,560	(95,560)	(2%)
Economic Develop & Assistance	2,453,172	4,629,455	4,776,014	146,559	3%
Emergency Services	41,890,487	44,512,092	42,972,818	(1,539,274)	(3%)
Inspections	2,602,763	3,440,808	3,528,894	88,086	3%
Law Enforcement	77,278,627	86,788,254	89,125,689	2,337,435	3%
Planning and Development	1,375,434	2,477,793	2,445,299	(32,494)	(1%)
Security	3,570,988	4,652,103	4,932,316	280,213	6%
Soil & Water Conservation	394,173	431,607	456,363	24,756	6%
Solid Waste	1,833,968	2,253,663	2,466,703	213,040	9%
<b>Total Expenses</b>	<b>\$144,141,422</b>	<b>\$167,269,491</b>	<b>\$168,868,211</b>	<b>\$1,598,720</b>	<b>1%</b>

## Budget Highlights

- **Animal Services** increased by approximately \$80,000 increase in non-discretionary accounts including utilities and vehicle fuel. The county receives over 50% reimbursement in expenses within Animal Control associated with contracts with local jurisdictions.
- **Cooperative Extension Services** increased by \$60,000 primarily associated with personnel increases through a contract with the State of North Carolina and education partners for positions. Cooperative Extension positions are not County positions. An additional \$20,000 increase is associated with non-discretionary increases in utilities based on prior expenses and projected utility rate increases.
- **Coordination Services** houses Community Based Organizations. CBO funding is based on 0.2% of the projected General Fund budget, representing \$1.7 million. The remaining funding represents Juvenile Crime Prevention Council (JCPS) funding, which is funded through Federal/State funding, with \$85,000 in County match.
- **Library** funding represents the County's contribution to Greensboro, High Point, Gibsonville, and Jamestown. The increase in allocations to Greensboro (\$1,664,034) and High Point (\$597,474) is based upon an update to the per capita funding formulas of \$5.50 per capita and associated populations. Allocations to both Gibsonville and Jamestown remained unchanged. The long-term model anticipated increases to the per resident charge, but the last two fiscal years have maintained the contribution at \$5.50 per resident.



# Strong Community Summary

- **Parks** decreased by \$175,000 associated with delaying major equipment purchases by 1 year as a budget balancing strategy.
- **Economic Development Assistance** represents incentive grants resulting from recent economic development successes. Currently, the County has awarded over \$80 million in economic incentive agreements to companies making significant investments in capital infrastructure or job creation. The budgeted funding represents awards with signed contracts and demonstrated progress in meeting contract requirements.
- **Emergency Services** decreased by \$1.6 million, primarily associated with:
  - A \$1.8 million decrease in funding to purchase replacement vehicles, which was previously accounted for in the General Fund, but moving forward will be budgeted in a capital project ordinance. There are no programmed vehicle purchases in FY2025 as a budget balancing strategy.
  - A \$0.7 million decrease associated with delaying major equipment purchases by 1 year as a budget balancing strategy.
  - Emergency Services positions decreased by two (2) positions associated with expiring funding sources and changes to an interlocal contract with the City of Burlington. One new position is added to support fire inspections on new school bond projects. This will be a time-limited position to expedite school inspections and will be partially offset with bond funding for eligible activities.
  - Operating expenses increased by \$0.6 million associated with the GM911 contract with the City of Greensboro. Staff are evaluating adjustments to that contract to bill based on actual expenses. Additional operating increases include \$0.5 million due to state mandated fee increases for the medical examiner services. Medical Examiner fees for case payments increased from \$200 to \$400 per case, while autopsy fees increased to \$3,650 per decedent. An additional \$50,000 is included to handle potential increases in decedent storage in partnership with Cone Health.
- **Inspections** operating funding increased by \$10,700 to purchase new code books for Inspectors due to the new building code taking affect January 1, 2025. This will be a one-time funding allocation in FY2025. Additional operating increases include \$25,000 associated with increased credit card fees associated with permit billing.
- **Law Enforcement** increased by \$2.6 million, primarily associated with:
  - A \$2.7 million increase to continue providing medical and behavioral health services at the two County detention facilities. Each day, over 950 residents have access to medical and behavioral health services through this service. An additional \$0.4 million is programmed for anticipated increases in the food service contract associated with annual contract escalators.
  - Personnel increased associated with a \$2.0 million increase to address market pay adjustments for Deputy Sheriff and Detention Officer positions.
  - Law Enforcement decreased by \$2.0 million in funding to purchase replacement vehicles, which was previously accounted for in the General Fund, but moving forward will be budgeted in a capital project ordinance. There are no programmed vehicle purchases in FY2025 as a budget balancing strategy. An additional \$0.4 million decrease is associated with one-time rollover

# Strong Community Summary

funding for vehicles in FY24 that were not fully purchased or under contract by the end of FY23. Additional reductions include \$0.8 million associated with delaying major equipment and technology purchases by one year, as a budget balancing strategy.

- **Planning and Development** decreased associated with one-time funding in FY2024 to complete the Comprehensive Plan.
- **Security** increased by \$85,000 associated with contract increases to provide third-party security guards at the courthouses. Additional increases are associated with anticipated merit increases and state mandated retirement increases.
- **Solid Waste** increases are associated with operating increases including \$55,000 to complete a Solid Waste Study. As part of a planned boom truck purchase, Solid Waste is transferring \$85,000 in accrued White Goods fund balance to a project ordinance to complete the funding plan associated with the purchase. Additional increases are associated with professional service contract increases.

# 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

	FY2023 Actual	FY2024 Adopted	FY2025 Recommended	vs. FY2024 Adopt (\$)	vs. FY2024 Adopt (%)
<b>Expenses</b>	<b>\$66,340,416</b>	<b>\$75,207,742</b>	<b>\$75,495,904</b>	<b>\$288,162</b>	<b>0%</b>
Personnel	43,528,957	50,910,724	52,877,507	1,966,783	4%
Operating	17,971,813	23,222,018	22,618,397	(603,621)	(3%)
Debt Service	12,580	0	0	0	0%
Transfers Out & Other	1,954,843	0	0	0	0%
Capital Outlay	2,872,224	1,075,000	0	(1,075,000)	(100%)
<b>Revenues</b>	<b>\$11,652,577</b>	<b>\$11,733,495</b>	<b>\$11,137,254</b>	<b>\$(596,241)</b>	<b>(5%)</b>
Federal/State Funds	25,600	26,000	25,600	(400)	(2%)
User Charges	5,213,948	5,343,442	5,749,268	405,826	8%
Other Revenues	6,413,029	6,077,544	5,081,867	(995,677)	(16%)
Approp. Fund Balance	0	286,509	280,519	(5,990)	(2%)
<b>County Funds</b>	<b>\$54,687,839</b>	<b>\$63,474,247</b>	<b>\$64,358,650</b>	<b>884,403</b>	<b>1%</b>

# Quality Government Summary

Department	FY2023 Actuals	FY2024 Adopted	FY2025 Budget	vs. FY24 Adopted (\$)	% Change
County Administration	1,476,886	2,460,917	2,648,756	187,839	8%
County Attorney	3,643,495	4,557,524	4,842,898	285,374	6%
County Commissioners & Clerk	1,194,718	1,511,106	1,573,322	62,216	4%
Budget & Management Services	936,774	1,373,955	1,287,223	(86,732)	(6%)
Elections	3,104,680	3,641,598	4,190,124	548,526	15%
Facilities	10,407,174	11,196,602	11,191,538	(5,064)	(0%)
Finance	4,289,501	4,779,509	5,031,892	252,383	5%
Fleet Operation	1,105,314	1,823,530	800,354	(1,023,176)	(56%)
Human Resources	9,933,725	10,838,602	10,922,455	83,853	1%
Information Technology	17,231,282	17,198,101	17,433,253	235,152	1%
Internal Audit	779,438	925,701	980,840	55,139	6%
Minority and Women-Owned Business Enterprise (MWBE)	595,132	1,566,976	1,296,960	(270,016)	(17%)
Public Relations & Communications	500,240	1,189,999	1,069,006	(120,993)	(10%)
Register of Deeds	2,864,773	3,236,260	3,216,769	(19,491)	(1%)
Tax	8,277,284	8,907,362	9,010,514	103,152	1%
<b>Total</b>	<b>\$66,340,416</b>	<b>\$75,207,742</b>	<b>\$75,495,904</b>	<b>\$288,162</b>	<b>0%</b>

## Budget Highlights

- **County Administration** increased by \$100,000 for software licensing and support for an initiative to better document county operating procedures to build resiliency and improve operations. This effort will catalog critical tasks in our departmental functional areas and then create and catalog standard operating procedures for those critical tasks.
- The **County Attorney's Office** increased to add 1 Attorney and 1 Paralegal position to support the implementation of E-Courts. This implementation requires additional support to support the County's ability to address Department of Social Services petitions and management of all child welfare legal filings. Currently, the Attorney's Office is averaging 62.25 cases per DSS attorney in Greensboro and 86 cases per DSS attorney in High Point. Collectively, as of May 1, 2024, the Attorney's Office has 421 cases in the child welfare practice representing approximately 635 children in care. Permanence and the ability to move cases in a timely fashion continues to be a challenge due to limited court availability. Operating expenses increased associated with continuing education and training for new positions added over the last few fiscal years.
- The **County Clerk's** budget increased by approximately \$38,000 associated with software contract increases, equipment rental and associated expenses for planned events and engagement opportunities. The Clerk requested one additional position to support IT technical needs, which is not included in the recommended budget.

# Quality Government Summary

- **Elections** increased by \$0.3 million for part-time expenses anticipated with the 2024 Presidential Election. Operating expenses increased by \$0.2 million for anticipated increases in postage, mail processing for absentee ballots, equipment rental, and other one-time expenses associated with the 2024 Presidential Election.
- **Facilities** decreased due to funding that was included in the FY2024 budget for utility expenses. These funds were not fully utilized and were distributed across county departments within utility lines to cover projected increases with department budgets. The overall impact county wide was a net zero increase but shows as a decrease in Facilities budget.
- **Finance** operating expenses increased by \$100,000 associated with the County's partnership with an Asset Management company to handle the County's investment portfolio. These expenses are anticipated to be offset with increased investment earnings anticipated from this partnership.
- **Fleet Operations** decreased by \$1.0 million associated with funding to replace vehicles, which was previously accounted for in the General Fund, but moving forward will be budgeted in a capital project ordinance. There are no programmed vehicle purchases in FY2025 as a budget balancing strategy.
- **Information Technology** has limited operating increases as technology investments were limited. More information on future technology needs can be found in the *Multi-Year Plan* section of this document.
- **Minority and Women Owned Business Enterprise** operating expenses decreased due to the absence of the one-time \$400,000 capital access program included in the Fiscal Year 2024 budget.
- **Public Relations & Communications** operating expenses decreased associated with a \$200,000 reduction in the amount of funds allocated to update the County's website. The new Department of Justice website accessibility standards will result in additional requirements the County must meet. Therefore, the budget includes the addition of one (1.0) position to support the County's efforts to ensure compliance with these new standards.
- **Register of Deeds** operating expenses decreased by aligning funding for microfilming to prior year spending. Revenues for Register of Deeds decreased by approximately \$1.0 million associated with a slow in excise tax and register of deed fees.
- **Tax** operating budget included due to state mandated fees increases for vehicle tax processing, operating expenses grew by \$272,000 associated with these state processing fees. Due to the State mandating the revaluation cycle be reduced to four years, the transfer to the Tax Revaluation fund, shown in General Government, increased by \$100,000 to fully fund the revaluation over a shorter cycle. Tax requested two positions, a Tax Analyst and a Personal Property Appraiser that are not included in the recommended budget.

# General Government Summary

The General Government section accounts for major countywide revenues, such as property tax, sales tax, fund balance, and some intergovernmental revenue. 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.

## Budget Summary

	FY2023 Actual	FY2024 Adopted	FY2025 Budget	vs. FY24 Adopted (\$)
Personnel Services	\$0	\$0	\$0	\$0
Transfers Out & County Debt	0	1,755,652	450,000	(1,305,652)
<b>Total Expenditures</b>	-	<b>\$1,755,652</b>	<b>\$450,000</b>	<b>(\$1,305,652)</b>

## Budget Highlights

- **\$450,000** 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.
- There is no planned transfer to the County Construction fund for annual capital maintenance. Historically this transfer has been around \$1.5 million a year.

# Financial Outlook

This annual budget projects expenses over the next fiscal year, July 1, 2024 through June 30, 2025. While current issues and services are the focus of the annual budget, the county must also consider the long-term implications of decisions made each year. The General Fund budget projections on the following pages show at a high level how expenses and revenues may change over the next ten years given current decisions regarding personnel and operating expenses, bond issue plans and repayment requirements, school and community college funding, and major county capital infrastructure needs. The assumptions used to develop these estimates are presented at the bottom of the schedule.

Despite modest changes in overall expense amounts, the ten year projections indicate a sizable gap between recurring revenues and recurring expenses. The county has relied on fund balance to fill the gap in past adopted budgets. Fortunately, close monitoring of expenses, one-time revenues from state legislative changes, increases in revenues due to historically unprecedented sales tax revenues have allowed the county to add to, rather than use, fund balance over the last several years. Current estimates suggest, however, that the positive variances in expenses and revenues enjoyed in the past will not continue at similar levels in the future. Adjustments to expenses, revisions to capital plans, and/or increases in recurring revenues and/or the property tax rate will be needed to maintain current service levels and complete major infrastructure projects.



Guilford County  
General Fund 10-Year Projection

	FY2023 Actual	FY2024 Adopted	FY2025 Recommended	FY2026 Projected	FY2027 Projected	FY2028 Projected	FY2029 Projected	FY2030 Projected	FY2031 Projected	FY2032 Projected	FY2033 Projected	FY2034 Projected	FY2035 Projected
<b>EXPENSE</b>													
<b>General County Services</b>													
Personnel	242,225,647	282,408,668	291,133,000	302,778,320	314,889,453	327,485,031	340,584,432	354,207,809	368,376,122	383,111,167	398,435,613	414,373,038	430,947,959
Operating	88,154,064	106,737,612	108,609,000	110,781,180	112,996,804	115,256,740	117,561,874	119,913,112	122,311,374	124,757,602	127,252,754	129,797,809	132,393,765
Human Services Assistance	15,282,417	17,730,966	25,288,300	26,552,715	27,880,351	29,274,368	30,738,087	32,274,991	33,888,741	35,583,178	37,362,336	39,230,453	41,191,976
Capital	7,665,577	7,253,390	45,000	2,000,000	2,040,000	2,080,800	2,122,416	2,164,864	2,208,162	2,252,325	2,297,371	2,343,319	2,390,185
	\$353,327,705	\$414,130,636	\$425,075,300	\$442,112,215	\$457,806,607	\$474,096,939	\$491,006,809	\$508,560,777	\$526,784,398	\$545,704,271	\$565,348,075	\$585,744,619	\$606,923,885
<b>Transfers Out &amp; Other Financing</b>													
County Debt	14,090,421	17,605,139	17,663,700	18,018,926	17,607,825	19,170,484	19,964,329	21,538,280	21,834,893	22,137,439	22,446,035	22,760,804	23,081,868
Tax Revaluation	358,750	358,750	450,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000
Transfer to County Bldg. Const. Fund	1,500,000	1,350,000	85,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Other Transfers	79,476	46,902	658,000	671,160	684,583	698,275	712,240	726,485	741,015	755,835	770,952	786,371	802,098
	\$16,028,647	\$19,360,791	\$18,856,700	\$20,640,086	\$20,242,408	\$21,818,759	\$22,626,569	\$24,214,765	\$24,525,908	\$24,843,274	\$25,166,987	\$25,497,175	\$25,833,966
<b>Education</b>													
GCS - Operating	244,810,398	260,226,073	266,098,000	272,968,227	280,015,686	287,246,105	294,664,260	302,275,054	310,083,519	318,094,819	326,314,253	334,747,260	343,399,422
GCS - Capital	10,000,000	2,500,000 *	500,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000
GCS - Debt	42,828,223	43,670,000	39,670,000	45,242,368	46,052,215	46,878,260	47,720,825	48,580,241	49,456,846	50,350,983	51,263,003	52,193,263	53,142,128
GCS - Honor School Capital	-	51,100,000	52,130,000	53,172,600	54,236,052	55,320,773	56,427,189	57,555,732	58,706,847	59,880,984	61,078,604	62,300,176	63,546,179
GTCC - Operating	18,107,500	18,607,500	19,028,000	19,544,533	20,074,987	20,619,212	21,177,568	21,750,423	22,338,157	22,941,158	23,559,825	24,194,568	24,845,806
GTCC - Capital	1,550,000	1,550,000	-	1,550,000	1,550,000	1,550,000	1,550,000	1,550,000	1,550,000	1,550,000	1,550,000	1,550,000	1,550,000
GTCC - Debt	9,915,896	10,010,000	10,010,000	10,210,200	10,414,404	10,622,692	10,835,146	11,051,849	11,272,886	11,498,344	11,728,310	11,962,877	12,202,134
	\$327,212,017	\$387,663,573	\$387,436,000	\$410,687,929	\$420,343,345	\$430,237,041	\$440,374,987	\$450,763,300	\$461,408,255	\$472,316,287	\$483,493,995	\$494,948,142	\$506,685,669
<b>TOTAL EXPENSE</b>	<b>\$696,568,369</b>	<b>\$821,155,000</b>	<b>\$831,368,000</b>	<b>\$873,440,230</b>	<b>\$898,392,360</b>	<b>\$926,152,739</b>	<b>\$954,008,365</b>	<b>\$983,538,842</b>	<b>\$1,012,718,561</b>	<b>\$1,042,863,832</b>	<b>\$1,074,009,057</b>	<b>\$1,106,189,936</b>	<b>\$1,139,443,520</b>
% Change	--	17.9%	1.2%	5.1%	2.9%	3.1%	3.0%	3.1%	3.0%	3.0%	3.0%	3.0%	3.0%
<b>REVENUE</b>													
Property Tax	509,209,683	516,976,000	530,850,000	544,121,250	557,724,281	571,667,388	585,959,073	600,608,050	615,623,251	631,013,832	646,789,178	662,958,908	679,532,880
Sales Tax	96,151,439	101,750,000	102,750,000	105,892,500	109,129,275	112,463,153	115,897,048	119,433,959	123,076,978	126,829,287	130,694,166	134,674,991	138,775,241
Intergovernmental Revenues	93,841,515	94,705,383	92,085,000	95,801,932	99,668,894	103,691,943	107,877,379	112,231,756	116,761,894	121,474,887	126,378,117	131,479,260	136,786,307
User Charges	50,633,247	48,016,615	50,663,000	51,676,260	52,709,785	53,763,981	54,839,261	55,936,046	57,054,767	58,195,862	59,359,779	60,546,975	61,757,914
Other Revenues	26,978,654	23,283,635	19,465,000	19,659,650	19,856,247	20,054,809	20,255,357	20,457,911	20,662,490	20,869,115	21,077,806	21,288,584	21,501,470
<b>TOTAL REVENUE</b>	<b>\$776,814,538</b>	<b>\$784,731,633</b>	<b>\$795,813,000</b>	<b>\$817,151,592</b>	<b>\$839,088,482</b>	<b>\$861,641,274</b>	<b>\$884,828,117</b>	<b>\$908,667,722</b>	<b>\$933,179,380</b>	<b>\$958,382,984</b>	<b>\$984,299,046</b>	<b>\$1,010,948,717</b>	<b>\$1,038,353,812</b>
<b>Revenues Less Expenses</b>	<b>\$78,079,521</b>	<b>(\$36,423,367)</b>	<b>(\$35,555,000)</b>	<b>(\$56,288,638)</b>	<b>(\$59,303,878)</b>	<b>(\$64,511,465)</b>	<b>(\$69,180,248)</b>	<b>(\$74,871,120)</b>	<b>(\$79,539,182)</b>	<b>(\$84,480,849)</b>	<b>(\$89,710,011)</b>	<b>(\$95,241,218)</b>	<b>(\$101,089,708)</b>

\*FY25 includes an additional \$2m transfer in restricted sales tax to supplement county funding for school capital

<b>ASSUMPTIONS</b>			
<u>Expenditure Category</u>	<u>Annual Growth Rate</u>	<u>Revenue Category</u>	<u>Annual Growth Rate</u>
Personnel	4.0%	Property Tax	2.5%
Operating Expenses	2.0%	Sales Tax	3.0%
Human Services Assistance	5.0%	Intergovernmental	4.0% - 10-year proj. expenditure growth
Capital	2.0%	User Charges	2.0%
Debt	Based on debt schedule	Other Revenues	1.0%
Tax Revaluation Fund	Flat		
Transfer to County Bldg. Const. Fund	Flat		
Other Transfers	2.0%		
Education - Operating	% of Property and Sales Tax annual growth		
Education - Capital and Debt	Based on funding model		

# Financial Outlook

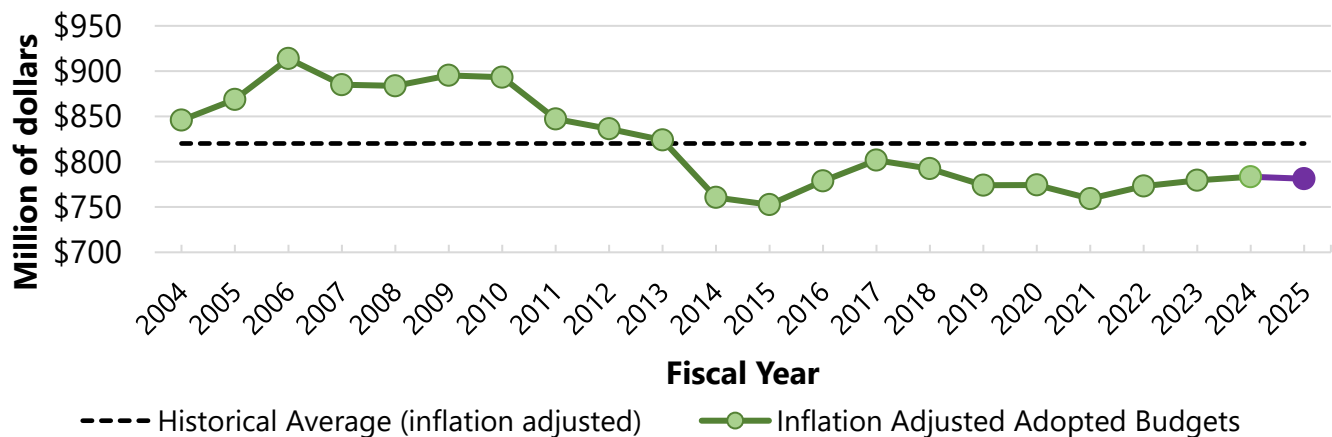
## Expenditures Adjusted for Inflation

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 honoring the school capital funding commitment associated with the \$1.7 billion in voter-approved General Obligation bonds. The data is normalized for inflation using 2024 dollars. This adjusts past amounts to reflect their equivalent value in the year 2024 and is done using the *Government Consumption Expenditures and Gross Investment: State and Local (Implicit Price Deflator)*, with a base index of January 1, 2024. This allows for an accurate, apples-to-apples comparison of real spending levels.

### Adopted General Fund Budget by Fiscal Year

Measured in 2024 dollars (adjusted for inflation) & excluding reserve for Future Education Capital (GO bond referendum)



Note: the figure shown for FY2024 is the Recommended budget (not Adopted)

<https://fred.stlouisfed.org/series/A829RD3Q086SBEAqui>

The 20-year historical average of inflation adjusted adopted spending is \$820 million. Adopted budgets from FY2004 through FY2013 trended above this average, while adopted budgets since FY2014 have remained below this average. The recommended budget, excluding \$52.1 million reserved for Future Education Capital, totals \$781.2 million, which is lower than the inflation adjusted historical average. Simply put, the growth in the FY2025 recommended budget, compared to the prior 20 years, is lower than historical spending levels.

# Education Summary

## A County's Role in Funding Education

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.

Education and education-related debt payments make up about 47% of 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 an equivalent of 72 cents of every dollar of property tax collected** for Education expenses.

The FY25 budget allocates \$449,274,303 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 \$414.2 million in county funds. Revenues to support education funding include lottery proceeds, investment earnings, federal subsidies on previous bond programs, and bond premium to support interest payments on the \$300 million in issued voter approved debt and anticipated bond premium to support the next tranche of debt planned for issuance in FY2025. The budget includes \$52,130,000 to support future debt service and capital needs associated with the \$2.0 billion in voter approved bonds, including \$1.70 billion in authorized but unissued debt. This is \$1.0 million more than the amount included in the FY2024 budget.

This budget and the financial forecast are based on developing a sustainable funding strategy within existing recurring revenue streams for annual education operating expense (also called "current expense" in some reports). County revenue, at a normal growth pattern, does not grow at a pace to subsidize the lack of additional funding allocated by the state to meet a core state function.

**To provide better planning estimates, this budget provides increases for GCS and GTCC, based on maintaining the proportional split between education operating expenses and the county's most flexible funding sources, property, and sales tax. In the FY2024 budget, the local current expense for GCS and GTCC equated to 45% of property and sales tax. This budget maintains the 45% split and proportionally allocates that growth to Guilford County Schools and Guilford Technical Community College, resulting in a \$6,292,427 increase.**

# Education Summary

In addition to this increase in funding, the Board of Commissioners continues to provide maximum flexibility to Board of Education to allocate the County's local operating fund allocation. The tables below provide an overview of how Guilford County Schools compares to four other large school system peers - Wake County, Mecklenburg County, Durham County, and Forsyth County.

In North Carolina, schools receive a majority of their funding from Federal/State revenues. Local funding, or funds received from county governments, help provide teacher and principal supplements, hire additional teachers above state allotments, and fulfill statutorily defined activities listed on the previous page. Over the last several years, Guilford County's local per pupil funding has been higher than local per pupil funding in Wake, Mecklenburg, and Forsyth Counties (source: NC Department of Public Instruction Statistical Profile).

Per Pupil Funding	2021	2022	2023
Durham	\$4,044	\$4,583	\$5,136
Guilford	3,189	3,230	3,697
Wake	2,781	3,126	3,482
Mecklenburg	2,893	2,951	3,231
Forsyth	2,715	3,183	3,246

While a county board of commissioners has control over how much local funding it allocates to the local board of education, the local board of education, not the local board of commissioners, has control over how these funds are actually spent. The following table shows how the Guilford County Board of Education has chosen to allocate the local operating funds provided by Guilford County.

Allocations of Local Funding by Board of Education					
Category & Year	Guilford	Forsyth	Wake	Mecklenburg	Durham
<b>Salaries &amp; Benefits</b>					
2023	68.9%	69.4%	78.2%	75.7%	77.6%
2022	66.0%	68.9%	78.5%	75.3%	73.8%
2021	61.6%	69.1%	76.5%	77.4%	77.5%
2020	66.7%	73.5%	77.1%	77.4%	79.7%
2019	65.9%	72.5%	75.9%	75.9%	72.3%
<b>Other</b>					
2023	31.1%	30.6%	21.8%	24.3%	22.4%
2022	34.0%	31.1%	21.5%	24.7%	26.2%
2021	38.4%	30.9%	23.5%	22.6%	22.5%
2020	33.3%	26.5%	22.9%	22.6%	20.3%
2019	34.1%	27.5%	24.1%	24.1%	27.7%

Additional information can be found in the Education section on Guilford County School's budget request.

# 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 is \$967,676,345, including \$304,589,218 in local support, with an additional \$17,700,000 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 \$55.5 million over the FY24 appropriation. This increase is equivalent to a property tax rate increase of about ~7.7 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 FY24 budget maintains and continues significant investments in Guilford County Schools including:

- Increases operating support for GCS by \$5,871,927 for a total of \$226.1 million, including flexibility for the Board of Education to prioritize with broad latitude to highest priority needs. Annual recurring operating and capital support for Guilford County Schools has increased by more than \$56.5 million since FY2021.
- Funds \$2.5 million, between the General and Debt Service Fund for annual capital maintenance.
- The Guilford County Board of Commissioners placed **\$2 billion in school bonds** on ballots since FY 2021. The FY25 budget includes funding to cover debt service for principal, interest, and debt associated costs totaling \$79,542,637. This amount includes first year interest on the \$180 million issuance sold in February 2024. The County anticipated issuing the next tranche of bonds, up to \$570 million, in the Fall of 2024 or Spring of 2025 and anticipates receiving bond premiums, which will be utilized to cover interest payments over the first 2 years of repayments.
- 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 \$52,130,000 in FY25, an increase of \$1.0 million.

Year	Operating Budget	Total Operating Change	Capital Budget	Total Capital Change	\$1.7 Billion Bond Plan	School Debt Repayment*	Total School Support	Bonds on Ballot
FY2014	\$177,130,398		\$2,000,000		-	\$63,969,406	\$243,099,804	-
FY2015	\$179,360,398	\$2,230,000	\$3,770,000	\$1,770,000	-	\$64,440,207	\$247,570,605	-
FY2016	\$183,360,398	\$4,000,000	\$5,000,000	\$1,230,000	-	\$66,296,870	\$254,627,268	-
FY2017	\$188,360,398	\$5,000,000	\$6,000,000	\$1,000,000	-	\$67,514,462	\$261,874,860	-
FY2018	\$195,860,398	\$7,500,000	\$5,000,000	(\$1,000,000)	-	\$74,792,901	\$275,653,299	-
FY2019	\$202,610,398	\$6,750,000	\$6,000,000	\$1,000,000	-	\$73,300,865	\$281,911,263	-
FY2020	\$206,610,398	\$4,000,000	\$6,116,528	\$116,528	-	\$72,214,985	\$284,941,911	-
FY2021	\$209,610,398	\$3,000,000	\$3,116,528	(\$3,000,000)	-	\$67,551,167	\$280,278,093	\$300,000,000
FY2022	\$225,610,398	\$16,000,000	\$4,000,000	\$883,472	-	\$68,526,583	\$298,136,981	-
FY2023	\$244,810,398	\$19,200,000	\$10,000,000	\$6,000,000	\$50,000,000	\$73,884,234	\$378,694,632	\$1,700,000,000
FY2024	\$260,226,073	\$15,415,675	\$6,500,000	(\$3,500,000)	\$51,100,000	\$77,596,398	\$395,442,471	-
<b>FY2025</b>	<b>\$266,098,000</b>	<b>\$5,871,927</b>	<b>\$2,500,000</b>	<b>(\$4,000,000)</b>	<b>\$52,130,000</b>	<b>\$99,283,288</b>	<b>\$420,011,288</b>	<b>-</b>

\* School debt repayment represents principal + interest due in that fiscal year.

\* 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 \$34.9 million, \$4.75 million in lottery fund proceeds, \$1.7 million in federal subsidies, \$29.6 million in restricted sales tax, \$4 million in interest earnings, and bond premium.

# Education Summary

## Guilford Technical Community College

The Guilford Technical Community College's Board of Trustees has requested a total budget of \$21,575,000 from Guilford County - \$19,520,000 in operating funds and \$2,055,000 in capital outlay funds. To fund GTCC's full request and capital funding would be equivalent to a property tax rate increase of about 0.42 cents. More details about the Board of Trustee's request may be found in the Education section of this document.

## Guilford Technical Community College – Recommended Budget

The FY25 budget increases investments in Guilford Technical Community College including:

- The FY 2025 Recommended Budget increases the operating allocation for Guilford Technical Community College by \$402,500 for a total of \$19,028,000.
- The budget does not include funding for capital maintenance and repairs at prior year levels, instead the Board of Trustees is encouraged to utilize local fund balance available to address capital needs in FY2025.
- The budget includes a continuation of the debt funding model, equal to \$10,010,000 in General Fund transfers, to support current debt service (principal + interest) and future debt service capacity. The county's total contribution is slightly lower in FY2025 associated with a scheduled decline in federal subsidies revenue in the debt service fund, 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	Total Change	Capital Budget	Total Change	College Debt Repayment*	Total School Support
FY2014	\$12,397,690	-	\$1,500,000	-	\$11,408,262	\$25,305,952
FY2015	\$13,297,690	\$900,000	\$1,500,000	-	\$11,409,559	\$26,207,249
FY2016	\$14,350,000	\$1,052,310	\$1,500,000	-	\$10,200,064	\$26,050,064
FY2017	\$14,650,000	\$300,000	\$1,500,000	-	\$10,722,431	\$26,872,431
FY2018	\$15,150,000	\$500,000	\$1,500,000	-	\$11,010,770	\$27,660,770
FY2019	\$16,150,000	\$1,000,000	\$1,500,000	-	\$9,974,333	\$27,624,333
FY2020	\$16,650,000	\$500,000	\$1,000,000	(\$500,000)	\$9,805,367	\$27,455,367
FY2021	\$17,100,000	\$450,000	\$550,000	(\$450,000)	\$9,293,645	\$26,943,645
FY2022	\$17,507,500	\$407,500	\$1,550,000	\$1,000,000	\$9,606,204	\$28,663,704
FY2023	\$18,107,500	\$600,000	\$1,550,000	-	\$10,203,991	\$29,861,491
FY2024	\$18,607,500	\$500,000	\$1,550,000	-	\$10,266,968	\$30,424,468
<b>FY2025</b>	<b>\$19,028,000</b>	<b>\$420,500</b>	<b>-</b>	<b>(\$1,550,000)</b>	<b>\$10,235,015</b>	<b>\$29,263,015</b>

\*Includes General Fund and Debt Service Fund (federal subsidies) Revenues to support debt repayment include a transfer from the General Fund of \$10.0 million, \$0.2 million in federal subsidies.

# 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

- \$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 Board of Commissioners developed the following principles, which 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.

Based on these plans, total annual debt service payment and planned debt are shown below:

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	76,930,500	31,065,599	107,996,099	2024-25	77,567,604	45,452,899	123,020,503
2025-26	59,815,500	27,484,631	87,300,131	2025-26	60,484,460	56,090,076	116,574,536
2026-27	68,115,000	24,615,894	92,730,894	2026-27	70,453,062	53,995,391	124,448,452
2027-28	52,875,000	21,352,099	74,227,099	2027-28	88,023,285	78,300,526	166,323,811
2028-29	50,275,377	18,839,991	69,115,368	2028-29	85,849,992	74,258,504	160,108,497
2029-30	42,485,000	16,551,384	59,036,384	2029-30	110,670,556	98,668,666	209,339,221
2030-31	42,185,000	14,624,051	56,809,051	2030-31	110,370,556	93,559,556	203,930,111
2031-32	51,444,623	13,010,235	64,454,858	2031-32	151,019,067	88,763,962	239,783,029
2032-33	30,085,000	10,191,995	40,276,995	2032-33	128,603,791	80,966,999	209,570,790
2033-34	30,085,000	8,838,645	38,923,645	2033-34	127,495,354	74,687,710	202,183,064
2034-35	30,080,000	7,716,126	37,796,126	2034-35	126,326,496	68,694,673	195,021,169
2035-36	30,075,000	6,617,926	36,692,926	2035-36	125,099,444	62,784,148	187,883,593
2036-37	30,075,000	5,518,844	35,593,844	2036-37	125,099,444	56,933,844	182,033,288
2037-38	20,725,000	4,401,156	25,126,156	2037-38	115,749,444	51,064,934	166,814,378
2038-39	20,725,000	3,587,344	24,312,344	2038-39	115,749,444	45,499,899	161,249,344
2039-40	18,505,000	2,773,531	21,278,531	2039-40	113,529,444	39,934,865	153,464,309
2040-41	18,505,000	2,115,688	20,620,688	2040-41	113,529,444	34,525,799	148,055,243
2041-42	18,505,000	1,457,844	19,962,844	2041-42	113,529,444	29,116,733	142,646,177
2042-43	10,000,000	800,000	10,800,000	2042-43	105,024,444	23,707,667	128,732,111
2043-44	10,000,000	400,000	10,400,000	2043-44	105,024,444	18,556,444	123,580,889
2044-45	-	-	-	2044-45	95,024,444	13,405,222	108,429,667
2045-46	-	-	-	2045-46	63,357,778	9,445,667	72,803,444
2046-47	-	-	-	2046-47	62,777,778	6,277,778	69,055,556
2047-48	-	-	-	2047-48	31,388,889	3,138,889	34,527,778
2048-49	-	-	-	2048-49	31,388,889	1,569,444	32,958,333
Total	\$711,491,000	\$221,962,983	\$993,453,983		\$2,453,137,000	\$1,209,400,293	\$3,662,537,293

Planned debt includes the remaining \$1.7 billion in GCS school bonds and \$11.1 million in future debt financing for GTCC Aviation Campus Phase I.



# Debt Summary

To meet these debt service requirements, this budget includes the following funding based on the developed debt model.

Functional Area	Revenue Sources
<b>Guilford County Schools</b> <ul style="list-style-type: none"> <li>\$99.2 million to support debt service</li> <li>\$52.1 million for future debt services</li> </ul>	<b>\$34.92 million</b> in General Fund transfers from property tax revenues.
	<b>\$4 million</b> in investment earnings on prior issued debt. The \$4m will revert back to General Fund transfers in the FY26 budget.
	<b>\$29.58 million</b> in restricted sales tax revenues that must be used for school capital debt or school capital. These funds are accounted for in the General Fund.
	<b>\$4.75 million</b> in anticipated lottery fund proceeds.
	<b>\$1.7 million</b> in federal subsidies from prior bond issuances.
	<b>\$10 million</b> in bond premiums to support interest payments on the \$300 million of issued debt and <b>\$14.2 million</b> on planned debt issuances in FY2025.
	<b>7.30 cents</b> to honor school capital funding priority, resulting in an additional set aside in FY25 totaling <b>\$52,130,000</b> .
<b>Guilford Technical Community College</b> <ul style="list-style-type: none"> <li>\$10.2 million to support debt service</li> </ul>	<b>\$10,010,000</b> for existing debt and future capacity.
	<b>\$0.2 million</b> in federal subsidies from prior bond issuances.
<b>County</b> (Law enforcement, public health, social services, courts, parks, and other key mandated services) <ul style="list-style-type: none"> <li>\$19 million to support debt service</li> </ul>	<b>\$15 million</b> in General Fund transfers from property tax revenues.
	<b>\$0.3 million</b> in federal subsidies from prior bond issuances.
	<b>\$1 million</b> in bond premiums to support interest payments on the \$41 million of issued two-thirds debt.
	<b>\$2.7 million</b> in general fund transfer for prior year vehicle purchases.
	<b>\$0.2 million</b> in debt service fund balance for prior year remaining vehicle transfer.

The FY2025 budget continues the designed funding plan to meet the county's current and future debt service requirements.

# Revenue Summary

## Guilford County Revenue by Category

General Fund revenues and appropriated fund balance for FY 2025 total **\$831,368,000**, an increase of \$10.2 million, or 1.2%.

The general county-wide property tax rate for FY2025 remains unchanged at \$0.7305 for each \$100 of assessed valuation. 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).

**73.05¢**  
**Tax Rate**

Nearly nine of every ten dollars of revenue are generated from just three sources – property taxes (64%), federal and state funds (12%), and sales taxes (12%). 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 Actual	FY2024 Adopted	FY2025 Budget	vs. FY24 Adopted (\$)	vs. FY24 Adopt. (%)
Property Tax	509,209,683	516,976,000	530,850,000	13,874,000	2.7%
Sales Tax	96,151,439	101,750,000	102,750,000	1,000,000	1.0%
Federal & State Funds	93,841,515	94,705,383	92,085,000	(2,620,383)	(2.8%)
User Fees & Charges	50,633,247	48,016,615	50,663,000	2,646,385	5.5%
Other	26,978,654	23,283,635	19,465,000	(3,818,635)	(16.4%)
<b>Total Revenue</b>	<b>\$776,814,539</b>	<b>\$784,731,633</b>	<b>\$795,813,000</b>	<b>\$11,081,367</b>	<b>1.4%</b>
<b>Fund Balance by Type</b>					
Recurring	-	\$ 31,255,000	\$30,810,000	(445,000)	(1.4%)
Restricted/ Assigned	-	3,393,367	4,745,000	1,351,633	39.8%
Prior Year Vehicles	-	1,775,000	-	(1,775,000)	(100%)
<b>Total Budget</b>	<b>\$776,814,539</b>	<b>\$821,155,000</b>	<b>\$831,368,000</b>	<b>\$10,213,000</b>	<b>1.2%</b>

## Property Tax

The property tax is the largest source of funds for Guilford County. FY2025 property taxes (taxes paid in the year when due) are expected to generate \$528 million. Another \$2.8 million will come from payments made for taxes originally due in prior years, for a total of \$530.8 million. Each penny of property tax generates about \$7.2 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 tax rate as FY2024.

## 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) and 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)

# Revenue Summary

The total property tax base for next year is estimated to be approximately \$73 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 FY2024.

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	48,206,530,653	
2018	R	73.05	40,538,463,183	8,873,395,357	1,318,902,194	50,730,760,734	5.2%
2019		73.05	40,883,802,365	9,135,848,611	1,325,606,744	51,345,257,720	1.2%
2020		73.05	41,848,205,664	9,572,297,856	1,387,279,848	52,807,783,368	2.8%
2021		73.05	42,661,267,250	10,414,087,347	1,472,135,885	54,547,490,482	3.3%
2022		73.05	43,345,500,019	10,610,140,198	1,372,088,107	55,327,728,324	1.4%
2023	R	73.05	56,535,149,507	11,080,180,107	1,520,018,504	69,135,348,118	24.9%
2024	B	73.05	57,821,737,749	11,556,900,000	1,694,500,000	71,073,137,749	2.8%
2025	P	73.05	58,711,000,000	12,565,700,000	1,793,300,000	73,070,000,000	2.8%

R: Revaluation B: Budget P: Projected Actual

## 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 FY2023 was 99.37%. The overall collection rate for FY2024 is estimated to be around ~99.3%. The collection rate is assumed at 98.75% 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.

$$\begin{array}{lcl} \text{Estimated Property Tax Revenues:} & \$527,145,000 & \\ \text{100\% Tax Levy:} & \$533,809,000 & = 98.75\% \end{array}$$

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	548,632	73.05	\$261,550	\$1,911
Wake	1,171,331	65.70	\$495,340	\$3,254
Mecklenburg	1,143,390	47.31	\$426,200	\$2,016
Durham	334,379	75.22	\$396,980	\$2,986
Forsyth	390,541	67.78	\$266,680	\$1,808
Alamance	178,232	43.20	\$240,940	\$1,041
Randolph	114,836	50.00	\$183,880	\$919
Rockingham	91,649	69.50	\$161,920	\$1,125

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>

# Revenue Summary

## Federal & State Funds

Federal and state funds represent \$92.1 million, or 11% of total revenues in the FY2025 budget. This represents a decrease of \$2.6 million, or 3%, from the FY2024 adopted budget, primarily associated with the loss of \$7.1 million for Medicaid Hold harmless revenue from the State of North Carolina. The State of North Carolina took over paying Medicaid expenses in return for keeping sales tax revenues from Article 44. If a County was better off under the prior model, the County would receive a hold harmless payment. Due to slowing sales tax and higher Medicaid expenses, Guilford County was 1 of 20 counties across the state that did not receive any funding in FY24.

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

## Human Services Reimbursements and Grants

Most of the federal and state revenues the County receives are used to support Health and Human Services operations (Social Services and Public Health) These departments are responsible for administering state and federal programs 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 \$4.75 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 \$102.75 million in sales tax revenue, 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 FY2025 budget includes an additional \$29.6 million in the Debt Service fund to support debt service on school capital needs and \$2.0 million that exceeds modeled estimates, allowing the County to transfer those funds to School Capital Outlay to support annual capital maintenance.

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

# Revenue Summary

## 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%.

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:

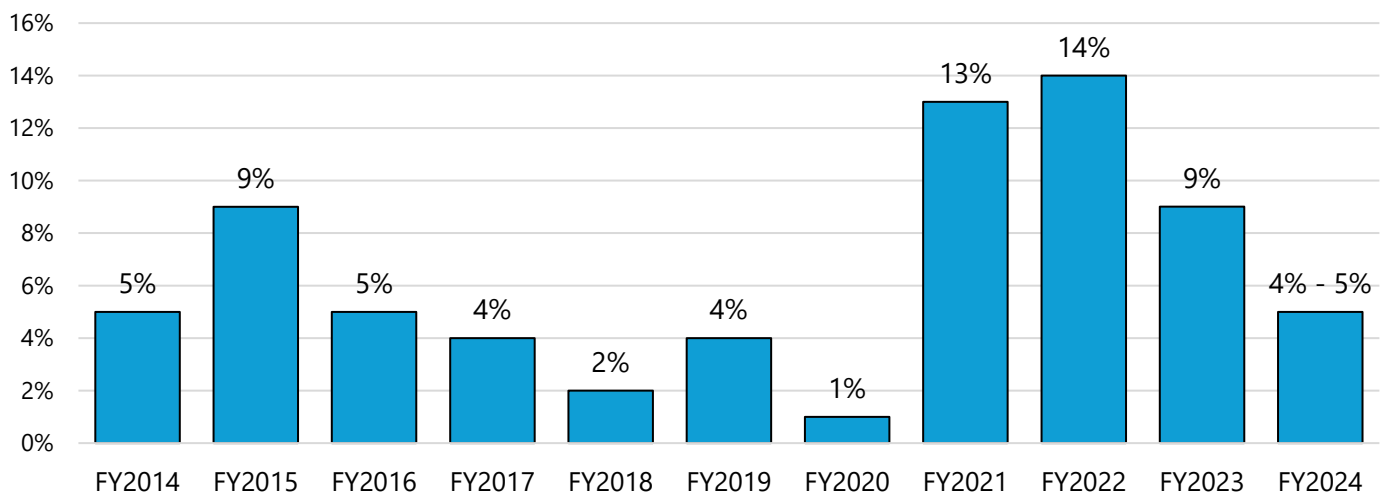
- Guilford County's share of the total state population
- The strength of local collections
- Sales tax performance statewide
- Refund requests submitted by not-for-profit organizations.

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.

## FY 2025 Projections

Sales tax revenues have slowed to historical growth patterns. Additionally, sales tax refunds processed for non-profit organizations have exceeded the trend from the previous fiscal years, reducing the revenue received by the county. The FY2025 budget for sales tax of \$102.75 million reflects a 3% increase over estimated actual receipts for FY2024 after factoring in a potential loss of \$2.0 million in revenue associated with the ad valorem distribution method based on prior year tax levies.

**FY2014 - FY2024**  
**Sales Tax Growth vs. Prior Year**



# Revenue Summary

## Other Revenues

Other Revenues included in the FY2025 budget total \$19.5 million, or 2% of the General Fund budget. This is a \$3.8 million decrease from the FY2024 budget. Changes in other revenues include:

- (\$0.8) million reduction in Other taxes associated with taxes paid to the Register of Deeds
- (\$2.7) million decrease in debt issued due to no vehicle purchases planned in FY2025.
- (\$0.1) million decrease in rent associated with the 1<sup>st</sup> floor of the Truist building.

## User Charges

The FY2025 General Fund budget includes \$50.6 million from fees and other charges, or 6% of the total General Fund budget, an increase of \$2.6 million. 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**

A majority of this increase is aligning budget with prior year actuals in Emergency Services for ambulance fees. Emergency Services fee revenues will also increase because they are set as a percentage of Medicaid & Medicare rates each January. Other fees are tied to external indexes, such as Scrap Tire Recycling, where fees will increase slightly based on the Consumer Price Index.

Additional fee increases are included in the *Fee Schedule*, including aligning rates for trade fees in Inspections, adjusting zoning permit fees in Planning, modifications to how shelters are charged in Parks, hourly adjustments to utilize county assets in Parks, and modifications to animal service fees. Additional work sessions will be scheduled in the fall to discuss the Board's fee philosophy.

# Fee Schedule Adjustments

The budget includes the following fee schedule adjustments. Staff anticipate additional work sessions with the Board in the fall to discuss fee philosophy and additional potential fee adjustments.

Fee Name	Old Fee	New Fee	Forsyth County	Mecklenburg County	Wake County	Durham County	Orange County	Greensboro	High Point
<b>Animal Services – Adoption Fees</b>									
Cat Adoption	\$25	\$75	\$75	\$93-\$98	\$15	\$95	\$110		
Senior Cats	\$10	\$50	\$75	\$93-\$98	\$15	\$95	\$30		
Dog Adoption	\$50	\$75	\$75	\$83-\$88	\$95	\$125-\$175	\$125		
Senior Dogs	\$25	\$50	\$75	\$83-\$88	\$95	\$125-\$175	\$30		
Other Adoption Fees (consolidate all other adoption fees)	\$5 - \$25	\$25		\$5 - \$75	\$10 - \$45		\$15 - \$25		
<b>Inspections – Trade Permit fees (Residential &amp; Commercial)</b>									
Building	\$40	\$75	\$65	\$59.70	\$75	\$100	\$110	\$75	\$75
Electrical	\$40	\$75	\$65	\$59.70	\$75	\$100	\$110	\$75	\$75
Plumbing	\$40	\$75	\$65	\$59.70	\$75	\$100	\$110	\$75	\$75
Mechanical	\$40	\$75	\$65	\$59.70	\$75	\$100	\$110	\$75	\$75
Fuel Piping	\$40	\$75	\$65	\$59.70	\$75	\$100	\$110	\$75	\$75
Gas logs	\$40	\$75	\$65	\$59.70	\$75	\$100	\$110	\$75	\$75
<b>Planning</b>									
Subdivision Plan Review – per plat (base fee)	\$150	\$200	\$125-\$2,250		\$200-\$1,000	\$260-\$4,550	\$100-\$2,630	\$275-\$1,400	\$200-\$1,400
Subdivision Plat Review – per lot (addtl charge)	\$20	\$30	\$125-\$750			\$47		\$40	\$25
Exclusion Plat Review	No Charge	\$125		\$545	\$100	\$156		\$280	\$200
Rezoning Fees (per case)	\$500	\$1,000	\$1,000-\$25,000	\$3,060-\$8,350	\$1,000	\$2,142-\$6,822	\$2,530-\$4,043	\$1,140 - \$1,525	\$750-\$1,500



# Fee Schedule Adjustments

Fee Name	Old Fee	New Fee	Forsyth County	Mecklenburg County	Wake County	Durham County	Orange County	Greensboro	High Point
Easement Closing (per case + recording fee)	\$126	\$240 + \$26 recording fee				\$156	\$250	\$240	\$200
Road Closing (per case + recording fee)	\$126	\$355 + \$26 recording fee	\$1,400		\$780	\$1,805	\$2,250	\$355	\$600
Road Renaming	\$100	\$385	\$385			\$1,496	\$0	\$385	\$400
Variance (fee + recording fee)	\$226	\$400+ \$26 recording fee	\$200	\$580 or \$2,520	\$300	\$728-\$1,586	\$340 or \$540	\$400	\$300
Appeals to the Board of Adjustment (per case)	\$200	\$250	\$200	\$370 or \$2,075	\$300	\$416 or \$546	\$340 or \$540	\$400	\$300
Minor Site Plan Review (per plan)	\$100	\$175	\$65-\$800		\$100	\$218 or \$11,232	\$250	\$320 or \$1400	\$100 or \$600
<b>Parks</b>									
Swimming - Adult	\$5	\$6	\$8	\$2	\$5	\$3		Free	\$10
Pickleball Court (per hour)	\$12	\$15	To create a sustainable stream of funding to support court renovation						
Pickleball Court (per day)	-	\$150	To create a sustainable stream of funding to support court renovation						
BMP Golf – Small Basket	\$4	\$6		\$6					
BMP Golf – Large Basket	\$6	\$8		\$9				\$6	

Additional fee adjustments include:

- Fees in Emergency Services for *standby special event* for special events are increasing based on hourly rates for personnel. Personnel expenses have increased over the last few years associated with compensation adjustments. Emergency medical service fees will increase on January 1 based on 200% of the CMS allowable cost.
- Fees in Solid Waste including passenger car tire disposal, heavy truck tire disposal, and oversize tire per pound which are based on contract amounts tied to CPI.

## 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, such as the loss of Medicaid revenue swap (hold harmless) with the State of North Carolina in Fiscal Year 2024.
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. 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	\$708,760
Restricted	\$74,284,837
Committed	\$50,000,000
Assigned	\$50,390,715
Unassigned	\$102,103,823
Amounts based on ACFR as of June 30, 2023	

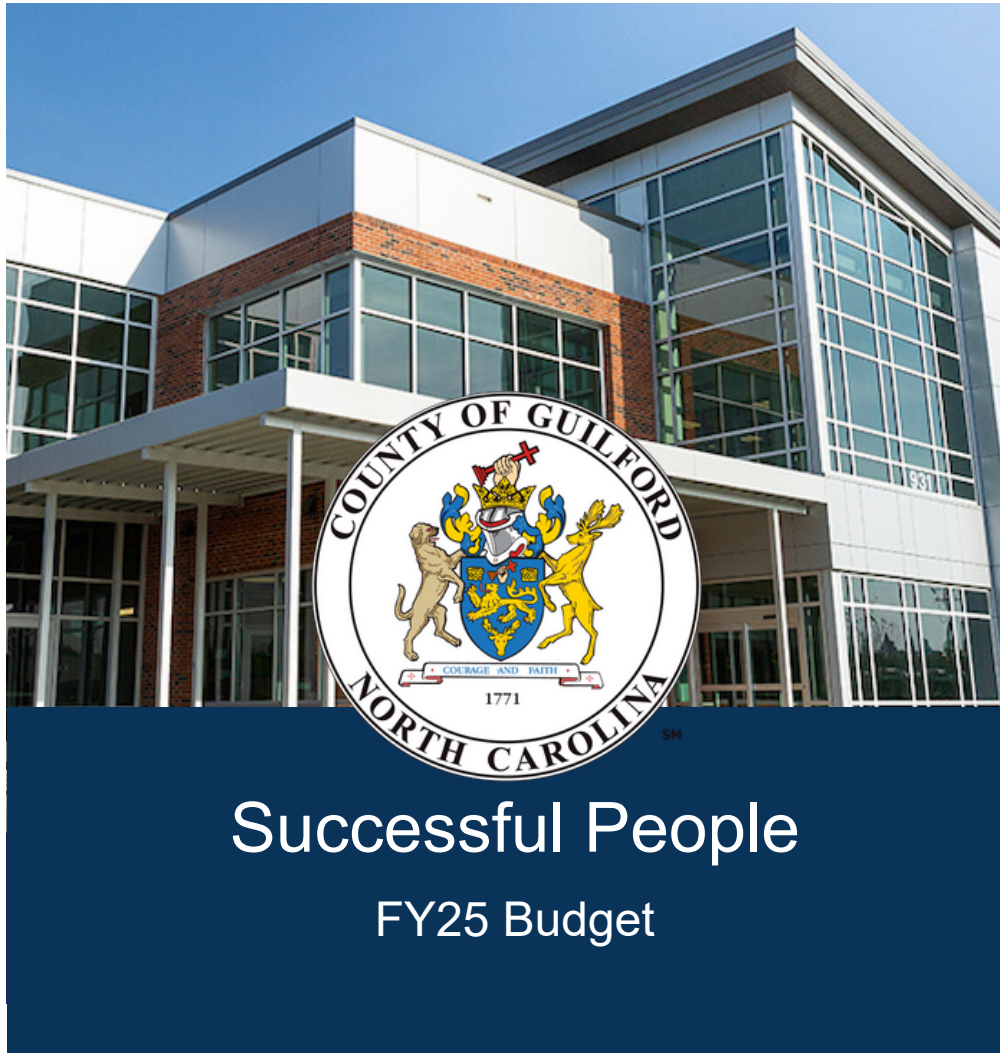
# Fund Balance Summary

## FY2025 Appropriated Fund Balance

The General Fund budget includes a fund balance appropriation (from all sources) of \$35.5 million, which reduces fund balance from the FY2024 adopted budget associated with anticipated fee schedule adjustments. The amount of fund balance used to support general County operations is \$30.8 million. Other fund balances, which account for the remaining \$4.75 million, include restricted funds that can only be used for specific purposes.

The FY2024 budgeted appropriated fund balance includes:

- **\$30,810,000** to support general County operations
- **\$4,159,075** to offset Public Health expenses in Medicaid and other program areas
- **\$123,666** 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.
- **\$262,519** in Register of Deeds (ROD) Automation funds to offset office space renovations. These funds are generated from a state-mandated portion of ROD fees
- **\$52,000** in Family Justice Center (FJC) prior year donations to Camp HOPE and FJC operations
- **\$24,500** in restricted Social Services funds
- **\$105,240** to support roll over of funding for Duke Endowment Grant in Public Health
- **\$18,000** in PEG funding to support eligible equipment in the Clerk's Office



# 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

	FY2023 Actual	FY2024 Adopted	FY2025 Recommended	vs. FY2024 Adopt (\$)	vs. FY2024 Adopt (%)
<b>Expenses</b>	<b>\$147,430,972</b>	<b>\$171,653,403</b>	<b>\$181,454,186</b>	<b>\$9,800,783</b>	6%
Personnel	102,569,147	121,377,172	125,610,516	4,233,344	3%
Operating	29,477,037	31,895,975	30,424,595	(1,471,380)	(5%)
Human Services Assistance	15,271,280	17,730,966	25,288,300	7,557,334	43%
Transfers Out & Other	0	0	130,775	130,775	100%
Capital Outlay	113,508	649,290	0	(649,290)	(100%)
<b>Revenues</b>	<b>\$93,771,784</b>	<b>\$95,219,210</b>	<b>\$102,925,210</b>	<b>\$7,706,000</b>	8%
Federal/State Funds	76,045,706	76,154,034	82,412,633	6,258,599	8%
User Charges	13,721,023	12,942,931	12,672,209	(270,722)	(2%)
Other Revenues	4,005,056	3,952,409	3,487,400	(465,009)	(12%)
Appropriated Fund Balance	-	2,169,836	4,352,968	2,183,132	101%
<b>County Funds</b>	<b>\$53,659,188</b>	<b>\$76,434,193</b>	<b>\$78,528,976</b>	<b>\$2,094,783</b>	<b>3%</b>

# Successful People Summary

Department	FY2023 Actuals	FY2024 Adopted	FY2025 Budget	vs. FY24 Adopted (\$)	% Change
Behavioral Health	6,229,216	10,795,881	10,843,768	47,887	0%
Child Support Enforcement	7,711,803	8,389,098	8,466,987	77,889	1%
Court Services	746,049	1,190,023	1,363,487	173,464	15%
DHHS Administration	227,865	452,171	363,287	(88,884)	(20%)
Family Justice Center	1,249,426	1,448,558	1,594,928	146,370	10%
Juvenile Detention	2,882,248	4,182,360	4,594,161	411,801	10%
Public Health	51,049,364	56,582,651	55,648,360	(934,291)	(2%)
Social Services	75,486,557	86,452,331	96,154,420	9,702,089	11%
Transportation Service	1,356,553	1,588,179	1,826,847	238,668	15%
Veteran Services	491,891	572,151	597,941	25,790	5%
<b>Total Expenses</b>	<b>\$147,430,972</b>	<b>\$171,653,403</b>	<b>\$181,454,186</b>	<b>\$9,800,783</b>	<b>6%</b>

## Budget Highlights

- **Behavioral Health** increased associated due to an annual contract escalator with Cone Health to provide services at the Behavioral Health Center.
- **Child Support Enforcement** increased for various operating expenses but is 100% offset with incentive dollars the department receives for meeting performance metrics through the State.
- **Court Services** increased associated with re-budgeting funding for Adult Mediation Services and Community Offender Resource Program that were moved to Coordination Services in the prior fiscal year.
- **DHHS Administration** decreased associated with moving \$150,000 for the School Health Alliance to Public Health. Additional increases included aligning education and training funding for Health and Human Services.
- **Juvenile Detention** increased by \$0.4 million associated with medical and behavioral health services. Additional operating increases include \$0.2 million associated with anticipated increases in the food services contract. Juvenile Detention anticipates additional revenue associated with higher reimbursement rates from the State.
- **Public Health** decreased associated with expiring federal/state funding received over the prior fiscal years to support pandemic recovery efforts (\$1m). Additionally, total positions decreased in Public Health by nine (9), associated with expiring funding sources. An additional 5 WIC positions are frozen until funding awards are received to continue the WIC program with 100% non-county funding sources.

# Successful People Summary

Public Health also is utilizing Medicaid Maximization fund balance to offset net county dollars used to support public health clinics.

- **Social Servies** increased by \$9.7 million, primarily driven by an \$8 million total increase in foster care expenses. The County anticipates receiving almost \$5 million in reimbursement from the state for these expenses. 27 mid-year positions were added to Social Services to address Child Welfare needs, resulting in a \$2.8 million increase, offset by \$1.4 million in anticipated reimbursement from the State. This budget adds five (5) Adult Protective Services (APS) positions to Social Services. These positions will enhance the ability and capacity of Adult Protective Services to respond to additional reports and instances of abuse, neglect and/or exploitation.
- **Transportation** increased associated with four (4) positions being transferred from Social Services that were solely responsible for transportation ride reservations. Due to the activity these positions preformed, these positions were not eligible for reimbursement and moved to Transportation for accounting purposes.
- **Veteran Services** increased by \$5,000 to continue engagement activities through Veteran Town Hall meetings.



# 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

	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2025 Recommended	vs. FY2024 Adopt (%)
<b>Revenues</b>	<b>\$0</b>	<b>\$80,604</b>	<b>\$80,604</b>	<b>\$80,604</b>	<b>0%</b>
User Charges	0	80,604	80,604	80,604	0%
<b>Expenses</b>	<b>\$6,229,216</b>	<b>\$10,795,881</b>	<b>\$10,871,583</b>	<b>\$10,843,768</b>	<b>0%</b>
Personnel	224,713	345,516	345,516	347,858	1%
Operating	6,004,503	10,450,365	10,526,067	10,495,910	0%
<b>County Funds</b>	<b>\$6,229,216</b>	<b>\$10,715,277</b>	<b>\$10,790,979</b>	<b>\$10,763,164</b>	<b>0%</b>
# Full-Time Equivalent positions (FTEs)	3	3	3	3	0

## FY2024 Budget Highlights

- **Behavioral Health** increased associated due to an annual contract escalator with Cone Health to provide services at the Behavioral Health Center.

## 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

	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2025 Recommended	vs. FY2024 Adopt (%)
<b>Revenues</b>	<b>\$7,579,111</b>	<b>\$7,831,914</b>	<b>\$7,848,585</b>	<b>\$8,038,952</b>	<b>3%</b>
Federal/State Funds	7,382,564	7,601,744	7,618,415	7,808,782	3%
Other Revenues	122,939	155,000	155,000	155,000	0%
User Charges	73,609	75,170	75,170	75,170	0%
<b>Expenses</b>	<b>\$7,711,803</b>	<b>\$8,389,098</b>	<b>\$8,423,581</b>	<b>\$8,466,987</b>	<b>1%</b>
Personnel	7,108,106	7,815,468	7,815,468	7,857,886	1%
Operating	603,697	573,630	608,113	609,101	6%
<b>County Funds</b>	<b>\$132,692</b>	<b>\$557,184</b>	<b>\$574,996</b>	<b>\$428,035</b>	<b>(23%)</b>
# Full-Time Equivalent positions (FTEs)	98.82	98.82	98.82	98.82	0

## FY2025 Budget Highlights

- **Child Support Enforcement** operating increased for various operating expenses but is 100% offset with incentive dollars the department receives for meeting performance metrics through the State.

# Child Support Enforcement

## Key Performance Measures

Collections and Incentives Measures						
FY2024	Paternity Establishment Rate	Case Under Order	Current Collection Rate	Payment of Arrears Rate	Total Collections	Case Closures
COUNTY GOAL	98.83%	82.72%	70.00%	70.00%	\$33,374,234	90.00%
<b>Current Average</b>	<b>91.14%</b>	<b>81.71%</b>	<b>72.19%</b>	<b>55.61%</b>	<b>\$2,733,031</b>	<b>pending</b>
Monthly Target Goal:	96.12%	82.97%	69.78%	65.91%	74.97%	90%

Self-Assessment							
FY2024	Establishment of Paternity	Enforcement Collections	Interstate	Medical	Review and Adjustment	6-Month	12-Month
COUNTY GOAL	75%	75%	75%	75%	75%	75%	90%
<b>Current Average</b>	<b>78.67%</b>	<b>84.09%</b>	<b>85.85%</b>	<b>89.72%</b>	<b>92.93%</b>	<b>84.80%</b>	<b>94.14%</b>
Monthly Target Goal:	75%	75%	75%	75%	75%	75%	90%

Customer Service		
FY2024	Total Number of Calls Answered	Total Number of Walk-In Appointments
COUNTY GOAL	N/A	N/A
<b>Current Average</b>	<b>3571</b>	<b>718</b>
Monthly Target Goal:	31486	6912

# 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

	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2025 Recommended	vs. FY2024 Adopt (%)
<b>Revenues</b>	<b>\$0</b>	<b>\$360</b>	<b>\$360</b>	<b>\$360</b>	<b>0%</b>
Other Revenues	0	360	360	360	0%
<b>Expenses</b>	<b>\$746,049</b>	<b>\$1,190,023</b>	<b>\$1,190,431</b>	<b>\$1,363,487</b>	<b>15%</b>
Personnel	582,867	1,148,634	1,148,634	1,188,483	3%
Operating	163,182	41,389	41,797	175,004	323%
<b>County Funds</b>	<b>\$746,049</b>	<b>\$1,189,663</b>	<b>\$1,190,071</b>	<b>\$1,363,127</b>	<b>15%</b>
# Full-Time Equivalent positions (FTEs)	15.18	15.18	15.18	15.18	0

### FY2025 Budget Highlights

- **Child Support Enforcement** increased associated with rebudgeting funding for Adult Mediation Services and Community Offender Resource Program that were moved into Coordination Services in the prior fiscal year.

### 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](#)

## **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.

The FJC's 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

	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2025 Recommended	vs. FY2024 Adopt (%)
<b>Revenues</b>	<b>\$250,012</b>	<b>\$142,000</b>	<b>\$142,000</b>	<b>\$142,000</b>	<b>0%</b>
Federal/State Funds	110,913			-	
Other Revenues	139,099	84,500	84,500	84,500	0%
User Charges	-	5,500	5,500	5,500	0%
Approp. Fund Balance	0	52,000	52,000	52,000	0%
<b>Expenses</b>	<b>\$1,249,426</b>	<b>\$1,448,558</b>	<b>\$1,448,717</b>	<b>\$1,594,928</b>	<b>10%</b>
Personnel	1,107,606	1,160,398	1,160,398	1,169,468	1%
Operating	141,820	288,160	288,319	294,685	2%
Transfers Out & Other	-	-	-	130,775	100%
<b>County Funds</b>	<b>\$999,414</b>	<b>\$1,306,558</b>	<b>\$1,306,717</b>	<b>\$1,452,928</b>	<b>11%</b>
# Full-Time Equivalent positions (FTEs)	12	12	12	12	0

## FY2025 Budget Highlights

- No substantial changes have been recommended to the FY2025 Family Justice Center budget. The increase in transfer out is associated with budgeting positions in grant project ordinances starting in FY2023 that covered the costs in FY2024. This amount is the anticipated grant match required to continue those positions through the next grant cycle and will be annually budgeted as a transfer to the grants fund for transparency. See the *Active Grants* section of the budget for additional information.



# Family Justice Center

## Key Performance Measures

Dept / Program, Service	Service Measured	Performance Measurement
Navigation, Hospitality, Coordination Services	# of people served, Client feedback: % felt safe in the Center, % felt their confidentiality and privacy were honored in the Center, % treated with respect, % felt staff communicated and supported them throughout time at Center, % found services helpful in making decisions about next steps	In Order listed to right: 9,723; 100%; 99%; 99%; 99%; 99%
Multidisciplinary Team Coordination	# of meetings and # of attendees	58 meetings; 926 attendees
Emotional Support & Mental Health	# of client and partner services provided; # hours of onsite specialty mental health services provided	1152 client and partner services provided; 902.5 hours
Community Engagement	# provided and type of organization impacted, # attendees, # of volunteer hours contributed to FJC operations	<b>Total Provided - 211</b> (Academic Institution - 21; Business - 9; Civic Group - 2; Clients - 30; Community Collaboration - 82; Faith - 4; Government - 53; Non-Profit - 10); Total 5,844 attendees; 609.75 volunteer hours contributed to operations
Child Trauma Coordination & Programming	# of families enrolled, # of programs held, # of volunteer hours contributed to FJC specialty youth programs	130 enrolled children; 30 programs held; 2,671 volunteer hours contributed to youth program
Elder Justice Coordination	# of families served, # coordinated case reviews held, # of volunteer hours contributed to FJC specialty elder justice programs	1,268 individuals served; 11 coordinated case reviews; 0 volunteer hours contributed to elder justice
High Risk Team Case Review	# of reviews held, # partners/agencies engaged in reviews	8 high risk team case reviews; 73 participating professionals representing average 6 agencies per case review
Training & Consultation	# provided and type of organization impacted, # attendees	<b>Total Provided - 71</b> (Academic Institution - 10; Business - 2; Civic Group - 2; Clients - 1; Community Collaboration - 25; Faith - 3; Government - 26; Non-Profit - 2); Total 3,370 attendees

# 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

	<b>FY2023 Actual</b>	<b>FY2024 Adopted</b>	<b>FY2024 Amended</b>	<b>FY2025 Recommended</b>	<b>vs. FY2024 Adopt (%)</b>
<b>Revenues</b>	<b>\$106,669</b>	<b>\$84,680</b>	<b>\$84,680</b>	<b>\$150,857</b>	<b>78%</b>
Federal/State Funds	106,669	84,680	84,680	150,857	78%
<b>Expenses</b>	<b>\$227,865</b>	<b>\$452,171</b>	<b>\$451,173</b>	<b>\$363,287</b>	<b>(20%)</b>
Personnel	186,213	205,410	205,410	247,119	20%
Operating	41,652	246,761	245,763	116,168	(53%)
<b>County Funds</b>	<b>\$121,196</b>	<b>\$367,491</b>	<b>\$366,493</b>	<b>\$212,430</b>	<b>(42%)</b>
# Full-Time Equivalent positions (FTEs)	1.5	1.5	1.5	1.5	0

# Health & Human Services: HHS Admin

## FY2025 Budget Highlights

- **DHHS Administration** decreased associated with moving \$150,000 for the School Health Alliance to Public Health. Additional increases included aligning education and training funding for Health and Human Services.

## 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

	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2025 Recommended	vs. FY2024 Adopt (%)
<b>Revenues</b>	<b>\$33,864,650</b>	<b>\$28,275,818</b>	<b>\$30,604,067</b>	<b>\$28,497,196</b>	<b>1%</b>
Federal/State Funds	18,955,801	13,296,885	15,292,512	12,063,201	(9%)
Other Revenues	3,400,456	2,571,920	2,574,076	2,295,672	(11%)
User Charges	11,508,393	10,313,677	10,578,983	9,861,855	(4%)
Approp. Fund Balance	0	2,093,336	2,158,496	4,276,468	104%
<b>Expenses</b>	<b>\$51,049,364</b>	<b>\$56,582,651</b>	<b>\$57,288,450</b>	<b>\$55,648,360</b>	<b>(2%)</b>
Personnel	35,797,838	44,659,337	43,436,828	45,783,029	3%
Operating	15,081,989	11,033,724	12,815,905	9,674,683	(12%)
Human Services Assistance	56,029	240,300	259,005	190,648	(21%)
Capital Outlay	113,508	649,290	776,712	-	(100%)
<b>County Funds</b>	<b>\$17,184,714</b>	<b>\$28,306,833</b>	<b>\$26,684,383</b>	<b>\$27,151,164</b>	<b>(4%)</b>
# Full-Time Equivalent positions (FTEs)	496.5	463.5	469.5	460.5	-3

# Health & Human Services: Public Health

## **FY2025 Budget Highlights**

- Operating expenses and revenues decreased associated with expiring federal/state funding received over the prior fiscal years to support pandemic recovery efforts (\$1m).
- Total positions decreased in Public Health by nine (9), associated with expiring funding sources. An additional 5 WIC positions are frozen until funding awards are received to continue the WIC program with 100% non-county funding sources.
- Public Health continues utilizing Medicaid Maximization fund balance to offset net county dollars used to support public health clinics.



# Health & Human Services: Public Health

## Key Performance Measures

Clinical Health Services			
Program	Performance Measure	Monthly Average	Total
Communicable Disease	# of Communicable Diseases investigated/month (confirmed)	18	163
Communicable Disease	# of Communicable Diseases investigated/month (all*)	37	335
Immunizations	# of immunizations given/month	668	6013
Childbirth Education Classes	# of childbirth education classes completed.	1	5
Family Planning	# of Family Planning (FP) Patients seen	399	3594
Family Planning	# of adolescent patients seen ages 15-19	53	474
Family Planning	% of female FP clients ages 15-24 screened for Chlamydia	100	900
Maternity Care	# of maternity clients seen in the clinic	243	2187
Regional Vasectomy Program	# of vasectomy procedures completed.	10	86
Refugee Health Program	# of refugee clients seen in the clinic	80	720
Sexually Transmitted Infections	# of clients screened for STDs	617	5555
Sexually Transmitted Infections	100% of pregnant women screened for syphilis in the 3rd trimester.	1	9
Sexually Transmitted Infections	# of referrals for pre-exposure prophylaxis treatment to prevent HIV transmission.	32	226
Tuberculosis	# of TB cases	3	24
Tuberculosis	# of referrals for potential TB cases for evaluation and possible treatment.	6	56
Tuberculosis	# of contact investigations completed	21	185
Tuberculosis	# of TB appointments monthly	242	2,176

Allied Health Services			
Program	Performance Measure	Monthly Average	Total
Dental Services	Billable Procedures	1,118	10,062
Dental Services	# of visits	439	3,954
Dental Services	# of unduplicated patients	194	1,746
Dental Services	# of treatment plans completed	162	1,462
Medication Assistance Program	# of unduplicated patients	58	526
Medication Assistance Program	# of prescriptions	143	1,286
Medication Assistance Program	value of free meds dispensed	59,665	536,981
Pharmacy	# of unduplicated patients (Greensboro)	677	6,097
Pharmacy	# of prescriptions (Greensboro)	2,071	18,639
Pharmacy	# of unduplicated patients (High Point)	317	2,855
Pharmacy	# of prescriptions (High Point)	738	6,639

# Health & Human Services: Public Health

Allied Health Services (cont.)			
Program	Performance Measure	Monthly Average	Total
Lab	# of lab procedures performed	14,634	131,705
Lab	# of blood lead screenings performed	345	3108
Lab	STD + HIV screening performed (Clinic & Outreach)	5313	47819
SURRG	GC Nucleic Acid Amplification Tests (NAATS) from SURRG clinics performed at local lab	980	8820
SURRG	GC Cultures from SURRG clinics performed at local lab	608	5476
SURRG	# of E-tested GC isolates	19	170
SURRG	# of E-tested GC isolates with reduced susceptibility by antibiotics	0	0
WIC	# of participants (benefits received)	12,830	89,813
WIC	# of referrals received	208	1872
WIC	% Breastfed infants (fully or partially)	0	2.963
WIC	% Fully breastfed infants	0	1.139
WIC	Caseload Utilization/Participation Rate	1	5.867

Community Health Services			
Program	Performance Measure	Monthly Average	Total
CMHRP	# of clients in managed status that meet criteria for high-risk pregnancy	660	5943
CMHRP	% of new eligible clients engaged with signed care plan within 15 days	1	8.868
CMHRP	% of referred clients with completed contact or 3 or more attempted contacts within 7 business days of referral	1	7.377
CMARC	# of clients in managed status that meet criteria for at risk children	764	6875
CMARC	% of new eligible clients engaged with a signed care plan within 15 days	1	8.77
CMARC	% of referred clients with complete contact or 3 or more attempted contacts within 7 business days of referral	1	8.03
Childcare Health Consultants	# of centers receiving onsite visit	87	785
Childcare Health Consultants	# of participants in training courses provided by CCHC	47	426
Childcare Health Consultants	# of parent referrals for children with health concern	39	350
Childcare Health Consultants	% referrals secured	1	3
CAP DA/C	# of home visits completed	96	863
CAP DA/C	# of annual reassessments completed	37	331

# Health & Human Services: Public Health

Community Health Services (cont.)			
Program	Performance Measure	Monthly Average	Total
Community Child Fatality/Protection Team	# of deaths reviewed	5	10
Community Child Fatality/Protection Team	# of protection cases reviewed	3	9
Family Connects	Home visit appointments scheduled monthly	209	1882
Family Connects	# of scheduled home visits completed	187	1687
Family Connects	% of completed home visits	1	8.28
Family Connects	Population Reach (scheduled visits completed/eligible visits)	0	4.22
School Health	# of student encounters	16,830	151,474
School Health	% of students seen by nurses sent back to class	1	6.83

Environmental Health Services			
Program	Performance Measure	Monthly Average	Total
Food Lodging Institution	# inspections completed	413	3697
Food Lodging Institution	# special events reviewed	6	61
Food Lodging Institution	# complaints investigated	28	242
HERA	# monitoring wells billed	19	171
HERA	# spills	7	66
On-Site Wastewater	# Soil evaluations received	124	1116
On-Site Wastewater	# Const authorizations	67	606
On-Site Wastewater	# Repairs completed	16	141
Swimming Pools	# pool permit applications	38	213
Childcare and Lead Investigations	# Childcare inspected	37	316
Childcare and Lead Investigations	# School buildings inspected	14	133
Childcare and Lead Investigations	# lead investigations	2	10
Tattoo & Piercing	# tattoo applications	20	175
Water Quality	# Well Permits	133	1,198
Water Quality	# Addition requests	44	396
Water Quality	# Complaints investigated	4	38

Vital Records			
Program	Performance Measure	Monthly Average	Total
Death Certificates	#Death Certificates Processed	507	4,543
Birth Certificates	#Birth Certificates Processed	658	5,841

# Health & Human Services: Public Health

Health Education			
Program	Performance Measure	Monthly Average	Total
Integrated Targeted Testing Sites (ITTS)	Total Number Tested	183	1,283
Integrated Targeted Testing Sites (ITTS)	Total Number of Meetings	1	6
Integrated Targeted Testing Sites (ITTS)	Total Presentations/Educational Sessions	0	2
Expanded Testing Program (Jail)	Total Number Tested	105	735
Drug & Injury Prevention Activities	Number of Naloxone Kits Distributed	797	3987
Drug & Injury Prevention Activities	Number of individuals reached through educational classes (Naloxone/harm reduction trainings, webinar presentations, & in-person presentations)	112	783
Drug & Injury Prevention Activities	Number of community events attended	3	22
Smart Girls and Healthy Youth Prevention Program (HYPE)	Students Educated	226	226
Smart Girls and Healthy Youth Prevention Program (HYPE)	Number of schools	5	5
Violence Prevention/SDOH	Number of community events attended	2	9
Violence Prevention/SDOH	Number of participants at stakeholder meetings	5	35
Violence Prevention/SDOH	Number of stakeholder agencies engaged	4	24
Community Engagement	Health Fairs	1	7
Community Engagement	Mobile Unit Events	10	69
Community Engagement	Listening Sessions/Focus Groups	1	10
Community Engagement	Collaborating Agencies	18	129
Community Engagement	Special Events / Outreach	2	13
Minority Diabetes Prevention Program	Class Participants	13	103
Minority Diabetes Prevention Program	A1C Screenings	5	35
Health Equity Initiatives	New Employees engaged (NEO) - Launched in January 2024	17	34
Health Equity Initiatives	Food Pantry Resourcing (Refrigerator, hand truck, grocery bags, carts, nutrition education materials, etc.)	15	15
Human Resources	# new hires	9	66

# 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

	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2025 Recommended	vs. FY2024 Adopt (%)
<b>Revenues</b>	<b>\$48,980,058</b>	<b>\$55,425,386</b>	<b>\$60,004,866</b>	<b>\$62,303,635</b>	<b>12%</b>
Federal/State Funds	48,608,852	54,158,057	58,682,670	61,277,567	13%
Other Revenues	338,804	1,140,329	1,195,196	951,568	(17%)
User Charges	32,402	102,500	102,500	50,000	(51%)
Approp. Fund Balance	-	24,500	24,500	24,500	<b>0%</b>
 <b>Expenses</b>	 <b>\$75,486,557</b>	 <b>\$86,452,331</b>	 <b>\$93,640,484</b>	 <b>\$96,154,420</b>	 <b>11%</b>
Personnel	54,099,430	61,512,763	63,132,231	64,193,678	4%
Operating	6,179,754	7,448,902	7,506,520	6,868,690	(8%)
Human Services Assistance	15,207,373	17,490,666	22,917,138	25,092,052	43%
Capital Outlay	-	-	84,595	-	-
 <b>County Funds</b>	 <b>\$26,506,499</b>	 <b>\$31,026,945</b>	 <b>\$33,635,618</b>	 <b>\$33,850,785</b>	 <b>9%</b>
 # Full-Time Equivalent positions (FTEs)	 669	 727	 753	 758	 31

# Health & Human Services: Social Services

## FY2025 Budget Highlights

- **Social Servies** increased by \$9.7 million, primarily driven by an \$8 million total increase in foster care expenses. The County anticipates receiving almost \$5 million in reimbursement from the state for these expenses.
- 27 mid-year positions were added to Social Services to address Child Welfare needs, resulting in a \$2.8 million increase, offset by \$1.4 million in anticipated reimbursement from the State.
- This budget adds five (5) Adult Protective Services (APS) positions to Social Services. These positions will enhance the ability and capacity of Adult Protective Services to respond to additional reports and instances of abuse, neglect and/or exploitation. These additional positions will help APS staff maintain caseloads at or near State recommended levels and to respond to referrals and reports in a timely manner and in compliance with State performance standards.



# Health & Human Services: Social Services

## Key Performance Measures

Dept / Program, Service	Measure / Item to Count	FY23 Year-End	FY24 Year-to-Date*	FY25 Target
Aging & Adult Services: Adult Care Licensure	Monitoring for compliance of Family care homes and 7+ bed assisted living	35 facilities	34 facilities	34 facilities
Aging & Adult Services: Adult Day Care	Monitoring and monthly walkthroughs to ensure adherence to state standards	4 centers/ 66 clients	5 centers/ 105 clients	5 centers/ 110 clients
Aging & Adult Services: Representative Payee	Number of unique individuals served	170 served	157 served	180 served
Aging & Adult Services: Adult Resource Team	Number of unique individuals served	N/A	38	100
Aging & Adult Services: In-Home Aid Services	Number of unique individuals served	241 served	115 served	130 served
Aging & Adult Services: Adult Placement	Service provided monthly - DSS does intake services and process, education, connecting and coordinating services for clients	193 served	72 served to date	212 projected
Aging & Adult Services: Adult Protective Services	DSS is required to investigate allegations of abuse and exploitation; Investigate abuse and neglect w/in 30 days (95% completion rate), exploitation cases 85% completion rate within 45 days,	Screened out 644 Screened In 1074	Screened out 237 Screened in 314	Projected 1,174
Aging & Adult Services: Guardianship	Court determined incompetence. DSS is assigned the guardian to help get affairs in order. DSS guardian for life or until rights are restored	314 wards	Current 316 wards	Projected 330

# Health & Human Services: Social Services

Dept / Program, Service	Measure / Item to Count	FY23 Year-End	FY24 Year-to-Date*	FY25 Target
Aging & Adult Services: Special Assistance In-Home Program	Mandatory, monitored by DASS, case management monitored - SA in home is a monthly payment to keep patients at home and provide services to keep the person safe.	80	87	100
Aging & Adult Services: Unclaimed Bodies	Cremation services for people in guardianship who have no money and cannot afford burial arrangements; also includes John/Jane Does, if a body is unclaimed after 10 days.	79	24	80
Children's Services: Adoption Services	determines eligibility - # of children legally free for adoption; # of adoptions that occur annually	125/ 37 adoptions	125/ 22	130/50
Children's Services: Child Protection Services	Intake - mandated to have 24hr CPS intake coverage; tracks monthly intakes per worker	96 intakes per worker	100	100
	Assessment - statute: case decision within 45 days; NCFast and community partners skew this metric	713	600	600
	caseload standard: 10 cases per social worker, 5 workers per supervisor	14 per worker	10 per worker	10 per worker
Children's Services: Foster Care 18-21	18YO can agree to stay in custody until 21; accepts out of county youth	39	36	45

# Health & Human Services: Social Services

Dept / Program, Service	Measure / Item to Count	FY23 Year-End	FY24 Year-to-Date*	FY25 Target
Children's Services: In-Home Services (CPS Case Management)	caseload standard: 10 cases per social worker, 5 workers per supervisor	13 per worker	10	10
	cases diverted from foster care	125	130	135
Children's Services: Recruitment & Licensing	# of licensed foster families through Guilford County	88	100	110
Children's Services: Placement	Mandated service - children must have a placement.	539 children in custody	540	545

# 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

	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2025 Recommended	vs. FY2024 Adopt (%)
<b>Revenues</b>	<b>\$818,760</b>	<b>\$973,000</b>	<b>\$951,234</b>	<b>\$1,034,726</b>	<b>6%</b>
Federal/State Funds	803,087	948,000	926,234	1,009,726	7%
Other Revenues	3,743	-	-	-	
User Charges	11,931	25,000	25,000	25,000	0%
<b>Expenses</b>	<b>\$1,356,553</b>	<b>\$1,588,179</b>	<b>\$1,579,436</b>	<b>\$1,826,847</b>	<b>15%</b>
Personnel	847,172	966,406	966,406	1,218,782	26%
Operating	509,381	621,773	613,030	608,065	(2%)
<b>County Funds</b>	<b>\$537,793</b>	<b>\$615,179</b>	<b>\$628,202</b>	<b>\$792,121</b>	<b>29%</b>
# Full-Time Equivalent positions (FTEs)	15	15	19	19	4

# Health & Human Services: Transportation

## FY2025 Budget Highlights

- **Transportation** increased associated with four (4) positions being transferred from Social Services that were solely responsible for transportation ride reservations. Due to the activity these positions preformed, these positions were not eligible for reimbursement and moved to Transportation for accounting purposes.

## Key Performance Measures

Transportation Provided	2022 Individual Trips	2023 Individual Trips	2024 (CY Individual Trips to Date)
Year Total	29,684	41,915	9,414

# Juvenile Detention Center

**Doug Logan, Director**

[Department Webpage](#)

## **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 utilizes 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 collaborates 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

	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2025 Recommended	vs. FY2024 Adopt (%)
<b>Revenues</b>	<b>\$2,170,441</b>	<b>\$2,402,448</b>	<b>\$2,402,448</b>	<b>\$2,674,380</b>	<b>11%</b>
Federal/State Funds	75,738	61,668	61,668	100,000	62%
Other Revenues	15	300	300	300	0%
User Charges	2,094,688	2,340,480	2,340,480	2,574,080	10%
<b>Expenses</b>	<b>\$2,882,248</b>	<b>\$4,182,360</b>	<b>\$4,185,426</b>	<b>\$4,594,161</b>	<b>10%</b>
Personnel	2,156,798	3,021,859	3,021,859	3,048,317	1%
Operating	725,450	1,160,501	1,163,567	1,545,844	33%
<b>County Funds</b>	<b>\$711,807</b>	<b>\$1,779,912</b>	<b>\$1,782,978</b>	<b>\$1,919,781</b>	<b>8%</b>
# Full-Time Equivalent positions (FTEs)	36	36	36	36	0

## FY2025 Budget Highlights

- Juvenile Detention increased by \$0.4 million associated with medical and behavioral health services.
- Additional operating increases include \$0.2 million associated with anticipated increases in the food services contract.
- Juvenile Detention anticipates additional revenue associated with higher reimbursement rates from the State.

## Key Performance Measures

Performance Type	Performance Metric	Performance Measurement
Use	Average length of stay	37.16 Days
	Average monthly stays	58
Intake	Average monthly intakes	26.25
Residency	In County Stays/Out of County stays	221/32
Demographics	Average Age	16.1 years

# Veterans' Services

## Robert Shelly, Director of Veterans' Services

[Department Webpage](#)

### 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



# Veterans' Services

## Budget Summary

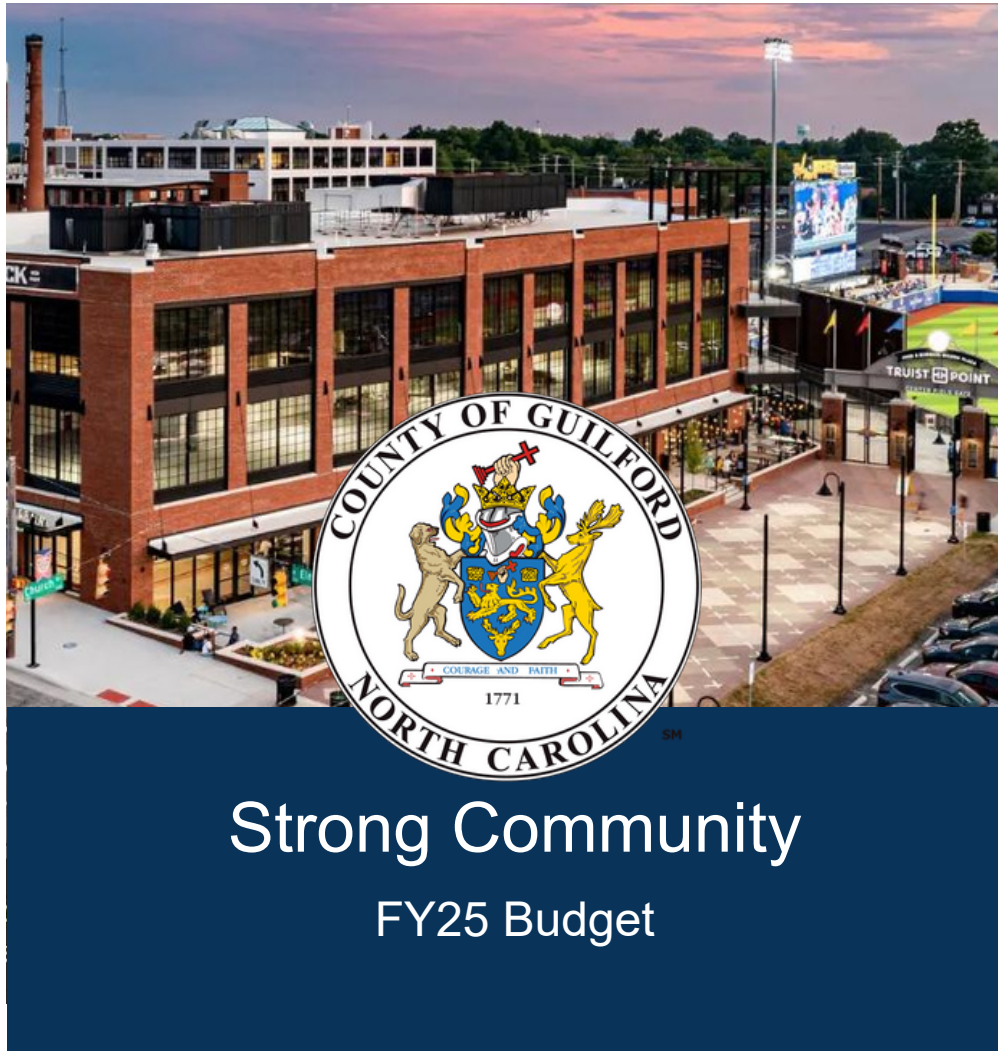
	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2025 Recommended	vs. FY2024 Adopt (%)
<b>Revenues</b>	<b>\$2,083</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>\$2,500</b>	<b>(17%)</b>
Federal/State Funds	2,083	3,000	3,000	2,500	(17%)
<b>Expenses</b>	<b>\$491,891</b>	<b>\$572,151</b>	<b>\$574,082</b>	<b>\$597,941</b>	<b>5%</b>
Personnel	458,404	541,381	541,381	555,896	3%
Operating	25,608	30,770	26,101	36,445	18%
Human Services Assistance	7,878	-	6,600	5,600	100%
<b>County Funds</b>	<b>\$489,807</b>	<b>\$569,151</b>	<b>\$571,082</b>	<b>\$595,441</b>	<b>5%</b>
# Full-Time Equivalent positions (FTEs)	6	6	6	6	0

## FY2025 Budget Highlights

- **Veteran Services** increased by \$5,000 to continue engagement activities through Veteran Town Hall meetings.
- Human Services Assistance consists of emergency hotel vouchers for veterans experiencing an imminent risk of homelessness. The increase represents an accounting adjustment rather than an absolute increase in dollars directed toward this service.

## Key Performance Measures

Program/Service	Timeliness	Performance Data
Benefits Advice & Claims Tracking	Avg wait time 21 minutes; Avg length of appointment 40 minutes	# Veterans Assisted: 6,182 (in-County)/461 (Out-of-Co.)
Appeals Process		# Dependents Assisted: 674
		# Survivors Assisted: 174
		# forms prepared: 4,000



# 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
- Law Enforcement
- Library support
- Parks & Recreation
- Planning & Development
- Inspections
- Security
- Soil & Water
- Solid Waste

## Budget Summary

	FY2023 Actual	FY2024 Adopted	FY2025 Recommended	vs. FY2024 Adopt (\$)	vs. FY2024 Adopt (%)
<b>Expenses</b>	<b>\$144,141,422</b>	<b>\$167,269,491</b>	<b>\$168,868,211</b>	<b>\$1,598,720</b>	<b>1%</b>
Personnel	96,127,544	110,120,772	112,644,977	2,524,205	2%
Operating	42,857,665	51,619,619	55,566,009	3,946,390	8%
Human Services Assistance	11,138	-	-	-	0%
Transfers Out & Other	465,230		612,225	612,225	100%
Capital Outlay	4,679,846	5,529,100	45,000	(5,484,100)	(99%)
<b>Revenues</b>	<b>\$41,706,409</b>	<b>\$37,048,295</b>	<b>\$38,925,536</b>	<b>\$1,877,241</b>	<b>5%</b>
Federal/State Funds	5,224,300	3,050,349	3,231,767	181,418	6%
User Charges	31,698,277	29,730,242	32,241,523	2,511,281	8%
Other Revenues	4,783,832	3,330,682	3,340,733	10,051	0%
Approp. Fund Balance	-	937,022	111,513	(825,509)	(88%)
<b>County Funds</b>	<b>\$102,435,013</b>	<b>\$130,221,196</b>	<b>\$129,942,675</b>	<b>(\$278,521)</b>	<b>(0%)</b>

# Strong Community Summary

Department	FY2023 Actuals	FY2024 Adopted	FY2025 Budget	vs. FY24 Adopted (\$)	% Change
Animal Services	4,108,053	5,308,076	5,444,607	136,531	3%
Cooperative Extension Service	827,727	915,011	990,301	75,290	8%
Coordination Services	3,726,578	3,565,001	3,506,525	(58,476)	(2%)
Culture – Libraries	111,000	2,372,508	2,395,122	22,614	1%
Culture-Recreation (Parks)	3,968,452	5,923,120	5,827,560	(95,560)	(2%)
Economic Develop & Assistance	2,453,172	4,629,455	4,776,014	146,559	3%
Emergency Services	41,890,487	44,512,092	42,972,818	(1,539,274)	(3%)
Inspections	2,602,763	3,440,808	3,528,894	88,086	3%
Law Enforcement	77,278,627	86,788,254	89,125,689	2,337,435	3%
Planning and Development	1,375,434	2,477,793	2,445,299	(32,494)	(1%)
Security	3,570,988	4,652,103	4,932,316	280,213	6%
Soil & Water Conservation	394,173	431,607	456,363	24,756	6%
Solid Waste	1,833,968	2,253,663	2,466,703	213,040	9%
<b>Total Expenses</b>	<b>\$144,141,422</b>	<b>\$167,269,491</b>	<b>\$168,868,211</b>	<b>\$1,598,720</b>	<b>1%</b>

## Budget Highlights

- **Animal Services** increased by approximately \$80,000 increase in non-discretionary accounts including utilities and vehicle fuel. The county receives over 50% reimbursement in expenses within Animal Control associated with contracts with local jurisdictions.
- **Cooperative Extension Services** increased by \$60,000 primarily associated with personnel increases through a contract with the State of North Carolina and education partners for positions. Cooperative Extension positions are not County positions. An additional \$20,000 increase is associated with non-discretionary increases in utilities based on prior expenses and projected utility rate increases.
- **Coordination Services** houses Community Based Organizations. CBO funding is based on 0.2% of the projected General Fund budget, representing \$1.7 million. The remaining funding represents Juvenile Crime Prevention Council (JCPS) funding, which is funded through Federal/State funding, with \$85,000 in County match.
- **Library** funding represents the County's contribution to Greensboro, High Point, Gibsonville, and Jamestown. The increase in allocations to Greensboro (\$1,664,034) and High Point (\$597,474) is based upon an update to the per capita funding formulas of \$5.50 per capita and associated populations. Allocations to both Gibsonville and Jamestown remained unchanged. The long-term model anticipated increases to the per resident charge, but the last two fiscal years have maintained the contribution at \$5.50 per resident.

# Strong Community Summary

- **Parks** decreased by \$175,000 associated with delaying major equipment purchases by 1 year as a budget balancing strategy.
- **Economic Development Assistance** represents incentive grants resulting from recent economic development successes. Currently, the County has awarded over \$80 million in economic incentive agreements to companies making significant investments in capital infrastructure or job creation. The budgeted funding represents awards with signed contracts and demonstrated progress in meeting contract requirements.
- **Emergency Services** decreased by \$1.6 million, primarily associated with:
  - A \$1.8 million decrease in funding to purchase replacement vehicles, which was previously accounted for in the General Fund, but moving forward will be budgeted in a capital project ordinance. There are no programmed vehicle purchases in FY2025 as a budget balancing strategy.
  - A \$0.7 million decrease associated with delaying major equipment purchases by 1 year as a budget balancing strategy.
  - Emergency Services positions decreased by two (2) positions associated with expiring funding sources and changes to an interlocal contract with the City of Burlington. One new position is added to support fire inspections on new school bond projects. This will be a time-limited position to expedite school inspections and will be partially offset with bond funding for eligible activities.
  - Operating expenses increased by \$0.6 million associated with the GM911 contract with the City of Greensboro. Staff are evaluating adjustments to that contract to bill based on actual expenses. Additional operating increases include \$0.5 million due to state mandated fee increases for the medical examiner services. Medical Examiner fees for case payments increased from \$200 to \$400 per case, while autopsy fees increased to \$3,650 per decedent. An additional \$50,000 is included to handle potential increases in decedent storage in partnership with Cone Health.
- **Inspections** operating funding increased by \$10,700 to purchase new code books for Inspectors due to the new building code taking affect January 1, 2025. This will be a one-time funding allocation in FY2025. Additional operating increases include \$25,000 associated with increased credit card fees associated with permit billing.
- **Law Enforcement** increased by \$2.6 million, primarily associated with:
  - A \$2.7 million increase to continue providing medical and behavioral health services at the two County detention facilities. Each day, over 950 residents have access to medical and behavioral health services through this service. An additional \$0.4 million is programmed for anticipated increases in the food service contract associated with annual contract escalators.
  - Personnel increased associated with a \$2.0 million increase to address market pay adjustments for Deputy Sheriff and Detention Officer positions.
  - Law Enforcement decreased by \$2.0 million in funding to purchase replacement vehicles, which was previously accounted for in the General Fund, but moving forward will be budgeted in a capital project ordinance. There are no programmed vehicle purchases in FY2025 as a budget balancing strategy. An additional \$0.4 million decrease is associated with one-time rollover

# Strong Community Summary

funding for vehicles in FY24 that were not fully purchased or under contract by the end of FY23. Additional reductions include \$0.8 million associated with delaying major equipment and technology purchases by one year, as a budget balancing strategy.

- **Planning and Development** decreased associated with one-time funding in FY2024 to complete the Comprehensive Plan.
- **Security** increased by \$85,000 associated with contract increases to provide third-party security guards at the courthouses. Additional increases are associated with anticipated merit increases and state mandated retirement increases.
- **Solid Waste** increases are associated with operating increases including \$55,000 to complete a Solid Waste Study. As part of a planned boom truck purchase, Solid Waste is transferring \$85,000 in accrued White Goods fund balance to a project ordinance to complete the funding plan associated with the purchase. Additional increases are associated with professional service contract increases.

# 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

	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2025 Recommended	vs. FY2024 Adopt (%)
<b>Revenues</b>	<b>\$1,049,131</b>	<b>\$1,247,230</b>	<b>\$1,354,396</b>	<b>\$1,277,663</b>	<b>2%</b>
Other Revenues	97,473	50,000	157,166	50,000	0%
User Charges	951,658	1,197,230	1,197,230	1,227,663	3%
<b>Expenses</b>	<b>\$4,108,053</b>	<b>\$5,308,076</b>	<b>\$5,453,807</b>	<b>\$5,444,607</b>	<b>3%</b>
Personnel	2,732,089	4,108,913	4,058,913	4,181,878	2%
Operating	1,375,964	1,199,163	1,394,894	1,262,729	5%
<b>County Funds</b>	<b>\$3,058,922</b>	<b>\$4,060,846</b>	<b>\$4,099,411</b>	<b>\$4,166,944</b>	<b>3%</b>
# of Full-Time Equivalent Positions (FTEs)	53	54	54	54	0

## FY2025 Budget Highlights

- Animal Services** increased by approximately \$80,000 increase in non-discretionary accounts including utilities and vehicle fuel. The county receives over 50% reimbursement in expenses within Animal Control associated with contracts with local jurisdictions.

## Key Performance Measures

Service	Measure	FY23 Data	FY24 Estimated Data	FY25 Projected
Animal Shelter	# Animals Taken In	5,086	7,046	6,500
	# Animals Placed - Live Outcomes	3,788	5,083	5,500
	Avg Daily Adoption	11	11	15
	Avg Length of Stay	25	21	20
	Live Release Rate Percentage	84%	83%	90%
Rabies Control	Vaccine Clinics Held	6	21	20
Animal Control	Calls for Service	New for FY24	12,796	13,500
Community Relations	Volunteer Hours Recorded	New for FY24	1,142	9,000



# Cooperative Extension

**Heather Schaffer, Director**

[Department Website](#)

## 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.

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.

# Cooperative Extension

**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

	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2025 Recommended	vs. FY2024 Adopt (%)
<b>Revenues</b>	<b>\$38,258</b>	<b>\$49,400</b>	<b>\$272,323</b>	<b>\$47,600</b>	<b>(4%)</b>
Other Revenues	14,742	23,800	246,723	20,800	(13%)
User Charges	23,516	25,600	25,600	26,800	5%
<b>Expenses</b>	<b>\$827,727</b>	<b>\$915,011</b>	<b>\$1,163,388</b>	<b>\$990,301</b>	<b>8%</b>
Personnel	-	-	-	-	-
Operating	827,727	915,011	1,163,388	990,301	8%
<b>County Funds</b>	<b>\$789,470</b>	<b>\$865,611</b>	<b>\$891,065</b>	<b>\$942,701</b>	<b>9%</b>

## FY2025 Budget Highlights

- **Cooperative Extension Services** increased by \$60,000 primarily associated with personnel increases through a contract with the State of North Carolina and education partners for positions. Cooperative Extension positions are not County positions.
- An additional \$20,000 increase is associated with non-discretionary increases in utilities based on prior expenses and projected utility rate increases.

## Key Performance Measures

Service	Measure	FY23 Data	FY24 Estimated Data	FY25 Projected
Pesticide Education	# Pesticide applicators receiving continuing education credits through Cooperative Extension	206	220	240
4H Youth Programs	# of youth served in 4H / Extension programs	3,716	3,900	4,100
Food & Nutrition Education	# of individuals completing Food and Nutrition programs (adult and children)	4,229	4,500	5,200
Volunteer Opportunities	# of service hours contributed	9,330	9,750	10,000
Agriculture and Horticulture	# Individuals gaining knowledge or skills in consumer and commercial horticulture	45,921	47,000	49,000

# 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

Row Labels	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2025 Recommended	vs. FY2024 Adopt (%)
<b>Revenues</b>	<b>\$1,613,947</b>	<b>\$1,521,575</b>	<b>\$1,521,575</b>	<b>\$1,521,575</b>	<b>0%</b>
Federal/State Funds	1,613,190	1,521,575	1,521,575	1,521,575	0%
Other Revenues	756	-		-	
<b>Expenses</b>	<b>\$3,726,578</b>	<b>\$3,565,001</b>	<b>\$4,033,097</b>	<b>\$3,506,525</b>	<b>(2%)</b>
Personnel	12,732	14,880	14,880	9,950	(33%)
Operating	3,713,846	3,550,121	4,018,217	3,496,575	(2%)
<b>County Funds</b>	<b>\$2,112,631</b>	<b>\$2,043,426</b>	<b>\$2,511,522</b>	<b>\$1,984,950</b>	<b>(3%)</b>
# of Full-Time Equivalent Positions (FTEs)	0.1	0.1	0.1	0.1	0

## FY2025 Budget Highlights

- **Coordination Services** houses Community Based Organizations and Economic Development Based Organizations. CBO funding is based on 0.2% of the projected General Fund budget, representing \$1.7 million. The remaining funding represents Juvenile Crime Prevention Council (JCPS) funding, which is funded through Federal/State funding, with \$85,000 in County match.

# 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

Row Labels	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2025 Recommended	vs. FY2024 Adopt (%)
<b>Expenses</b>	<b>\$2,453,172</b>	<b>\$4,629,455</b>	<b>\$6,632,455</b>	<b>\$4,776,014</b>	<b>3%</b>
Operating	2,453,172	4,629,455	6,632,455	4,776,014	3%
<b>County Funds</b>	<b>\$2,453,172</b>	<b>\$4,629,455</b>	<b>\$6,632,455</b>	<b>\$4,776,014</b>	<b>3%</b>

## FY2025 Budget Highlights

- **Economic Development Assistance** represents incentive grants resulting from recent economic development successes. Currently, the County has awarded almost \$80 million in economic incentive agreements to companies making significant investments in capital infrastructure or job creation. The budgeted funding represents awards with signed contracts and demonstrated progress in meeting contract requirements.

# Economic Development

## Economic Development Organization Funding

Company	Approved Incentive	Anticipated Jobs Created	FY2023 Adopted	FY2024 Adopted	FY2025 Recommended
Publix Super Markets, Inc.	25,231,621	1,000	-	2,523,162	2,524,226
ProKidney, LLC	15,330,273	330	-	-	-
Boom Technology, Inc.	12,100,002	1,761	-	-	-
High Point Catalyst Project	7,000,000	500	350,000	350,000	350,000
Procter & Gamble	2,031,338	46	406,268	-	-
Piedmont Triad Airport Authority (PTAA)	2,000,000	N/A	2,000,000	-	-
DC Blox, Inc.	1,962,698	9	195,202	195,393	110,273
Syngenta Crop Protection, LLC	1,907,734	650	-	205,836	205,836
Lollytogs, LTD	1,833,321	116	-	305,554	305,554
Amada North America, Inc.	990,000	201	-	99,000	99,000
Honda Aircraft Co. LLC	712,820	280	-	-	62,537
Impact Data LLC	607,390	28	-	-	78,778
Prepac Mfg. US LLC	597,286	201	225,981	85,327	85,327
Banknote Corp. of America	481,516	25	120,379	-	-
Ecolab	457,445	20	-	-	116,938
United Parcel Service	347,079	141	71,385	61,433	51,715
Qorvo US Inc.	333,750	100	66,750	66,750	-
Marshall Aerospace	308,870	240	-	-	15,253
RPM Wood Finishes Group, Inc.	177,227	553	50,158	-	-
HAECO Education	147,000	147	29,400	-	-
TAT Technologies, LTD	139,400	85	8,200	-	33,577
The Fresh Market, Inc.	106,000	53	-	22,000	22,000
Phase Change Energy Solutions	40,656	51	-	-	-
<b>Total</b>	<b>\$74,843,426</b>	<b>6,537</b>	<b>\$3,523,723</b>	<b>\$3,914,455</b>	<b>\$4,061,014</b>

# Economic Development

The following economic development organizations are included in the budget.

Organization	Recommended	Services Provided	Economic Development Goal
Greensboro Area Chamber of Commerce	\$ 200,000	Recruitment of new companies and collaborate with existing industries to grow and expand operations to facilitate creation of high-quality jobs and new capital investment within Guilford County	Job Creation/Retention, Increase/Improve Business Prospects
Guilford County Economic Development Alliance (GCEDA)	\$ 100,000	Coordinate and align all economic development recruitment and retention activities to enhance economic conditions within Guilford County and local region	Job Creation/Retention, Increase Taxable Property
Forward High Point Foundation/Downtown High Point	\$ 40,000	Revitalize downtown High Point into a source of economic, social, academic, and recreational prosperity	Increase/Improve Business Prospects
High Point Economic Development Corporation	\$ 100,000	Assists with retention and/or expansion of existing business & industry and recruitment of new businesses for job creation and capital investment in Guilford County	Job Creation/Retention, Increase Taxable Property
High Point Market Authority	\$ 125,000	Coordinate marketing & logistics, assists in recruitment of new buyers and retention of existing buyers for the biannual High Point Furniture Market	Job Creation/Retention, Increase Taxable Property & Increase/Improve Business Prospects



# 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.

# Emergency Services

## Budget Summary

Row Labels	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2025 Recommended	vs. FY2024 Adopt (%)
<b>Revenues</b>	<b>\$26,401,603</b>	<b>\$22,241,622</b>	<b>\$22,190,955</b>	<b>\$24,228,325</b>	<b>9%</b>
Federal/State Funds	1,506,413	75,000	75,000	75,000	0%
Other Revenues	974,166	440,747	390,080	215,000	(51%)
User Charges	23,921,024	21,725,875	21,725,875	23,938,325	10%
<b>Expenses</b>	<b>\$41,890,487</b>	<b>\$44,512,092</b>	<b>\$44,648,590</b>	<b>\$42,972,818</b>	<b>(3%)</b>
Personnel	26,881,894	28,686,896	28,636,229	28,917,117	1%
Operating	12,324,035	13,268,196	13,639,256	14,010,701	6%
Capital Outlay	2,684,558	2,557,000	2,373,105	45,000	(98%)
<b>County Funds</b>	<b>\$15,488,884</b>	<b>\$22,270,470</b>	<b>\$22,457,635</b>	<b>\$18,744,493</b>	<b>(16%)</b>
 # of Full-Time Equivalent Positions (FTEs)	 279.25	 280.25	 279.25	 279.25	 (1)

## FY2025 Budget Highlights

- **Emergency Services** decreased by \$1.6 million, primarily associated with:
  - A \$1.8 million decrease in funding to purchase replacement vehicles, which was previously accounted for in the General Fund, but moving forward will be budgeted in a capital project ordinance. There are no programmed vehicle purchases in FY2025 as a budget balancing strategy.
  - A \$0.7 million decrease associated with delaying major equipment purchases by 1 year as a budget balancing strategy.
  - Emergency Services positions decreased by two (2) positions associated with expiring funding sources and changes to an interlocal contract with the City of Burlington. One new position is added to support fire inspections on new school bond projects. This will be a time-limited position to expedite school inspections and will be partially offset with bond funding for eligible activities.
  - Operating expenses increased by \$0.6 million associated with the GM911 contract with the City of Greensboro. Staff are evaluating adjustments to that contract to bill based on actual expenses.
  - Additional operating increases include \$0.5 million due to state mandated fee increases for the medical examiner services. Medical Examiner fees for case payments increased from \$200 to \$400 per case, while autopsy fees increased to \$3,650 per decedent. An additional \$50,000 is included to handle potential increases in decedent storage in partnership with Cone Health.

# Emergency Services

## Key Performance Measures

Service	Measure	FY23 Data	FY24 Estimated Data	FY25 Projected
Emergency Medical Services	Paramedic Academy graduates	7	12	12
	EMT Academy graduates	29	0	0
	# of emergency medical responses	83,000	84,000	86,000
	% of emergency calls (C, D, E) responded to in 10mins or less from time of dispatch	80%	80%	83%
	Patient Satisfaction Rating	94%	95%	65%
Emergency Management	# of WebEOC Activations	22	24	24
	# of outside entities that requested/received disaster planning assistance	44	50	50
Fire Inspections & Investigations	# of fire investigations conducted	150	109	120
	Completion rate for scheduled inspections	96%	97%	96%
	GCS Inspections	99%	99%	99%
Fire Operations	Total # of calls for fire support unit (Rescue 50 & Squad 250)	1800	1850	1850
Fleet Maintenance	# of vehicles maintained	146	146	144
	% of time emergency vehicles are available for duty	95%	95%	95%
	% of preventative maintenance done on schedule	97%	97%	98%

# 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

Row Labels	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2025 Recommended	vs. FY2024 Adopt (%)
<b>Revenues</b>	<b>\$1,237,219</b>	<b>\$1,310,000</b>	<b>\$1,310,000</b>	<b>\$1,660,000</b>	<b>27%</b>
Other Revenues	1,186,175	1,260,000	1,260,000	1,610,000	28%
User Charges	51,044	50,000	50,000	50,000	0%
<b>Expenses</b>	<b>\$2,602,763</b>	<b>\$3,440,808</b>	<b>\$3,444,682</b>	<b>\$3,528,894</b>	<b>3%</b>
Personnel	2,512,329	3,341,469	3,309,469	3,401,029	2%
Operating	90,434	99,339	135,213	127,865	29%
<b>County Funds</b>	<b>\$1,365,544</b>	<b>\$2,130,808</b>	<b>\$2,134,682</b>	<b>\$1,868,894</b>	<b>(12%)</b>
# of Full-Time Equivalent Positions (FTEs)	31	31	31	31	0

## FY2025 Budget Highlights

- **Inspections** operating funding increased by \$10,700 to purchase new code books for Inspectors due to the new building code taking affect January 1, 2025. This will be a one-time funding allocation in FY2025.
- Additional operating increases include \$25,000 associated with increased credit card fees associated with permit billing.
- Revenues increased associated with proposed fee schedule adjustments.

# Inspections

## Key Performance Measures

Service	Measure	FY23 Data	FY24 Estimated Data	FY25 Projected
Permitting	Residential & Commercial Building Permits Issued	8,210	9,025	9,000
Inspections	Building, Plumbing, Mechanical, Gas & Electrical Inspections Completed	41,129	37,890	39,000

*\*Increase in permits 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

Row Labels	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2025 Recommended	vs. FY2024 Adopt (%)
<b>Expenses</b>	<b>\$111,000</b>	<b>\$2,372,508</b>	<b>\$2,372,508</b>	<b>\$2,395,122</b>	<b>1%</b>
Operating	111,000	2,372,508	2,372,508	2,395,122	1%
<b>County Funds</b>	<b>\$111,000</b>	<b>\$2,372,508</b>	<b>\$2,372,508</b>	<b>\$2,395,122</b>	<b>1%</b>

## FY2025 Budget Highlights

- Library** funding represents the County's contribution to Greensboro, High Point, Gibsonville, and Jamestown. The increase in allocations to Greensboro (\$1,664,034) and High Point (\$597,474) is based upon an update to the per capita funding formulas of \$5.50 per capita and associated populations. Allocations to both Gibsonville and Jamestown remained unchanged. The long-term model anticipated increases to the per resident charge, but the last two fiscal years have maintained the contribution at \$5.50 per resident.

# Libraries

## Library Funding Breakdown

	<b>FY2023 Actual</b>	<b>FY2024 Adopted</b>	<b>FY25 Recommended</b>
<u>State Recognized Libraries</u>			
Greensboro (County System)	\$1,647,558	\$1,664,034	\$1,680,674
High Point (Municipal)	591,558	597,474	603,448
<i>Sub-Total</i>	\$2,239,116	\$2,261,507	\$2,284,122
<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>\$2,350,116</b>	<b>\$2,372,508</b>	<b>\$2,395,122</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

Row Labels	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2025 Recommended	vs. FY2024 Adopt (%)
<b>Revenues</b>	<b>\$8,131,767</b>	<b>\$7,066,528</b>	<b>\$7,502,263</b>	<b>\$7,037,581</b>	<b>(0%)</b>
Federal/State Funds	601,812	242,003	467,738	242,003	0%
Other Revenues	2,142,794	1,242,707	1,452,707	1,132,605	(9%)
User Charges	5,387,160	5,581,818	5,581,818	5,662,973	1%
<b>Expenses</b>	<b>\$77,278,627</b>	<b>\$86,788,254</b>	<b>\$87,925,640</b>	<b>\$89,125,689</b>	<b>3%</b>
Personnel	57,720,654	64,057,864	64,118,988	65,923,884	3%
Operating	17,292,539	19,933,290	22,003,234	22,674,580	14%
Human Services Assistance	11,138	-	34,395	-	0%
Capital Outlay	1,789,067	2,797,100	1,769,023	-	(100%)
Transfers Out & Other	465,230	-	-	527,225	100%
 County Funds	 <b>\$69,146,860</b>	 <b>\$79,721,726</b>	 <b>\$80,423,377</b>	 <b>\$82,088,108</b>	 <b>3%</b>
 # of Full-Time Equivalent Positions (FTEs)	 663	 662	 662	 662	 0

## FY2025 Budget Highlights

- **Law Enforcement** increased by \$2.6 million, primarily associated with:
  - A \$2.7 million increase to continue providing medical and behavioral health services at the two County detention facilities. Each day, over 950 residents have access to medical and behavioral health services through this service. An additional \$0.4 million is programmed for anticipated increases in the food service contract associated with annual contract escalators.
  - Personnel increased associated with anticipated merit increases and state mandated retirement increases, as well as \$2.0 million to address market pay adjustments for Deputy Sheriff and Detention Officer positions.
  - Law Enforcement decreased by \$2.0 million in funding to purchase replacement vehicles, which was previously accounted for in the General Fund, but moving forward will be budgeted in a capital project ordinance. There are no programmed vehicle purchases in FY2025 as a budget balancing strategy. An additional \$0.4 million decrease is associated with one-time rollover funding for vehicles in FY24 that were not fully purchased or under contract by the end of FY23.

# Law Enforcement

- Additional reductions include \$0.8 million associated with delaying major equipment and technology purchases by one year, as a budget balancing strategy.
- The increase in transfer out is associated with budgeting positions in grant project ordinances starting in FY2023 that covered the costs in FY2024. This amount is the anticipated grant match required to continue those positions through the next grant cycle and will be annually budgeted as a transfer to the grants fund for transparency. See the *Active Grants* section of the budget for additional information.

## Key Performance Measures

Service	Measure	FY23 Data	FY24 Estimated Data	FY25 Projected
Personnel & Training	Total Training Hours	46,999	45,000	45,000
	Training Hours per Officer/Staff	85	81	81
	Cost per Detention Trainee to successfully complete Academy	\$11,700	\$12,500	\$12,500
Legal Process	Attempts to Serve / Execute all Processes	52,982	55,000	57,000
	Attempts to Serve/Execute all processes per Deputy	1,766	1,833	1,900
	Cost to Serve/Execute Civil Processes (County Dollars)	\$55.00	\$55.00	\$55.00
Special Operations	Investigations Assigned (MCIU)	593	668	750
	Investigations per Officer/Detective	59	67	75
	Narcotics Investigations Arrests	42	120	150
	% Investigations Successfully Cleared	32%	30%	30%
Patrol	Total Calls for Service (Dispatched & Self-Initiated)	67,232	66,929	64,882
	Average Reaction Time from Dispatch to On-Scene (MM:SS)	9:52	10:15	10:30
	Investigations Assigned	1,058	1,200	1,300
	Investigations per Officer	89	100	108
	% Investigations Successfully Cleared	22%	20%	20%
Detention	Total Inmates Admitted	14,565	14,804	15,000
	Avg Daily Population	850	875	925
	Avg Length of Stay (Days)	112	115	125

# 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 & Recreation

## Budget Summary

Row Labels	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2025 Recommended	vs. FY2024 Adopt (%)
<b>Revenues</b>	<b>\$1,543,159</b>	<b>\$1,271,065</b>	<b>\$1,271,065</b>	<b>\$1,461,030</b>	<b>15%</b>
Other Revenues	275,062	217,648	217,648	221,648	2%
User Charges	1,268,097	1,053,417	1,053,417	1,239,382	18%
<b>Expenses</b>	<b>\$3,968,452</b>	<b>\$5,923,120</b>	<b>\$6,130,093</b>	<b>\$5,827,560</b>	<b>(2%)</b>
Personnel	2,087,619	3,502,045	3,502,045	3,531,372	1%
Operating	1,674,612	2,246,075	2,416,888	2,296,188	2%
Capital Outlay	206,221	175,000	211,160	-	(100%)
<b>County Funds</b>	<b>\$2,425,293</b>	<b>\$4,652,055</b>	<b>\$4,859,028</b>	<b>\$4,366,530</b>	<b>(6%)</b>
# of Full-Time Equivalent Positions (FTEs)	31	31	31	31	0

## FY2025 Budget Highlights

- **Parks** decreased by \$175,000 associated with delaying major equipment purchases by one year as a budget balancing strategy.

## 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

	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2025 Recommended	vs. FY2024 Adopt (%)
<b>Revenues</b>	<b>\$112,981</b>	<b>\$117,230</b>	<b>\$117,230</b>	<b>\$114,757</b>	<b>(2%)</b>
Other Revenues	41,215	45,000	45,000	43,480	(3%)
User Charges	71,766	72,230	72,230	71,277	(1%)
<b>Expenses</b>	<b>\$1,375,434</b>	<b>\$2,477,793</b>	<b>\$2,510,290</b>	<b>\$2,445,299</b>	<b>(1%)</b>
Personnel	1,187,480	2,219,470	2,185,045	2,228,892	0%
Operating	187,954	258,323	325,245	216,407	(16%)
<b>County Funds</b>	<b>\$1,262,453</b>	<b>\$2,360,563</b>	<b>\$2,393,060</b>	<b>\$2,330,542</b>	<b>(1%)</b>
# of Full-Time Equivalent Positions (FTEs)	20.75	20.75	20.75	20.75	0

## FY2025 Budget Highlights

- **Planning and Development** operating expenses decreased associated with one-time funding in FY2024 to complete the Comprehensive Plan.

# Planning & Development

## Key Performance Measures

Service	Measure	FY23 Data	FY24 Estimated Data	FY25 Projected
Planning/ Zoning	Number of Zoning Cases Processed	25	19	18
	Quasi-Judicial Cases Processed	12	8	4
	Number of Road Closings	2	1	1
	Number of Road Renaming	1	1	1
	Number of Easement Closings	0	1	1
	# of Plats/Subdivision Cases Processed	124	121	122
	# Site Plan (Non-Res) Cases Processed	28	27	29
Stormwater	Watershed Plans Reviewed (# of Plans/Plats Reviewed for Watershed Compliance)	465	451	458
	SCM Construction in Progress (# of SCMs approved for construction during FY)	4	11	10
	SCM Construction Completed to date	310	321	332
	Annual SCM Maintenance Inspections Completed	164	240	332
	% of Annual SCM Maintenance Inspections Completed	53%	75%	100%
Soil Erosion Control	Grading Plans Reviewed	24	25	25
	Grading Permits Issued	17	21	21
	<b>% of Reviewed Plans that Received Permits</b>	<b>71%</b>	<b>84%</b>	<b>84%</b>
	#805 - Soil's Device Release Inspections	21	23	23
	#810 - Soil Erosion Control Routine Inspections	1,247	1,460	1,460
	#820 - Grading Permit Final Inspections	44	25	25
	#840 - Investigation/Consultation Inspections	148	132	132
	#870 - Single-Family Residential Soil Erosion Control Violation Inspections (New Construction)	92	128	128
	<b>Permitted Erosion Control Inspections Completed</b>	<b>1,552</b>	<b>1,768</b>	<b>1,768</b>
	#855 - Commercial/Industrial/ Institutional Site Plan Compliance Inspections	112	110	110
	Drainage, Erosion Violations Investigated	101	125	125
	<b>Soil and Erosion Inspection Totals</b>	<b>213</b>	<b>235</b>	<b>235</b>

# Security

**Vincent Daugherty, 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 required by Chapter 74C of the North Carolina Administrative Code. Security provides approximately 2,400 security man-hours per week protecting citizens and employees in County facilities supporting, The Department of Health and Human Services, Public Health, Register of Deeds, Elections, County Administration, Tax Department, Child Support and Court personnel in Greensboro and High Point. Security screens about one million people and 1.3 million hand-carried items in the courthouses per year (except 2020, due to the Pandemic). The Security Department also provides armed 24-hour mobile patrol and security console operations, monitors alarms and CCTV surveillance systems in Greensboro and High Point, and maintains the ID badge and access control systems for approximately 5,000 users. The Security Department supports Human Resources, The Behavioral Health Center, The Sheriff's Department, The Greensboro Police Department, District Attorney, Public Defender and private attorneys in conducting investigations and makes referrals to law enforcement when required, as well as conducting training and security surveys for departments. In January of 2023 Security was tasked 24-hour coverage of the Youths Awaiting Placement program at the Department of Health and Human Services in Greensboro. As of January 2024, the Security Department has assumed the responsibility of providing security services for three new County facilities.

## Budget Summary

	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2025 Recommended	vs. FY2024 Adopt (%)
<b>Revenues</b>	<b>\$25,321</b>	<b>\$26,600</b>	<b>\$26,600</b>	<b>\$26,600</b>	<b>0%</b>
Other Revenues	23,911	20,400	20,400	20,400	0%
User Charges	1,410	6,200	6,200	6,200	0%
<b>Expenses</b>	<b>\$3,570,988</b>	<b>\$4,652,103</b>	<b>\$4,659,697</b>	<b>\$4,932,316</b>	<b>6%</b>
Personnel	2,184,116	3,155,512	3,155,512	3,386,503	7%
Operating	1,386,872	1,496,591	1,504,185	1,545,813	3%
<b>County Funds</b>	<b>\$3,545,668</b>	<b>\$4,625,503</b>	<b>\$4,633,097</b>	<b>\$4,905,716</b>	<b>6%</b>
# of Full-Time Equivalent Positions (FTEs)	39	39	39	39	0

## FY2025 Budget Highlights

- **Security** increased by \$85,000 associated with contract increases to provide third-party security guards at the courthouses.



# Security

## Key Performance Measures

Service	Measure	FY23 Data	FY24 Estimated Data	FY25 Projected
Intelligence Gathering	Total # of Background Checks Completed	148	197	226
Physical Asset & Procedural Security	Courthouse Screenings Conducted	935,039	938,165	941,291
	Total Duty Hours (proprietary & contract)	104,512	110,700	116,888
	Patrols conducted	39,785	47,800	55,815
	Total incident & injury reports	294	388	482
	Contraband Discovered upon Inspection	23,300	23,400	23,500
	Total parking citations/towing events	635	650	665
Security Console Operations	Avg response Time to Incident calls (Minutes)	2	2	2
	ID Badges issued/updated	1,616	1,641	1,722
	# of Cameras, Doors, Panic Buttons, Alarms Monitored	541	545	548
	Total Lost & Found Log Entries	738	870	989

# 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

	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2025 Recommended	vs. FY2024 Adopt (%)
<b>Revenues</b>	<b>\$101,367</b>	<b>\$31,799</b>	<b>\$31,799</b>	<b>\$27,969</b>	<b>(12%)</b>
Federal/State Funds	99,700	27,969	27,969	27,969	0%
Other Revenues	751	2,580	2,580	0	(100%)
User Charges	917	1,250	1,250	0	(100%)
<b>Expenses</b>	<b>\$394,173</b>	<b>\$431,607</b>	<b>\$436,532</b>	<b>\$456,363</b>	<b>6%</b>
Personnel	274,449	287,999	287,999	324,763	13%
Operating	119,724	143,608	148,533	131,600	(8%)
<b>County Funds</b>	<b>\$292,805</b>	<b>\$399,808</b>	<b>\$404,733</b>	<b>\$428,394</b>	<b>7%</b>
# of Full-Time Equivalent Positions (FTEs)	3	3	3	3	0

## FY2025 Budget Highlights

- No major highlights

# Soil & Water Conservation

## Key Performance Measures

Service	Measure	FY23 Data	FY24 Estimated Data	FY25 Projected
Agricultural Cost Share Program (ACSP & AgWRAP)	Ag. Cost Share Applications	12	21	12
	Ag. Cost Share Contracts	9	16	8
	Ag. Cost Share Contracts Total Funds	\$86,552	\$150,000	\$80,000
Community Conservation Assistance Program (CCAP)	CCAP Cost Share Applications	2	2	3
	CCAP Cost Share Contracts	0	1	2
	CCAP Cost Share Contracts Total Funds	\$0	\$1,500	\$3,000
Outreach, Education, Other Programs and Technical Assistance	Educational & Technical Assistance Participants	13,450	14,000	14,500
	No-Till Drill Assistance Program Acres	114	150	150
	VAD & Enhanced VAD Acres Added	281	300	325
	Beaver Management Assistance Program Participants	11	10	12

# 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

	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2025 Recommended	vs. FY2024 Adopt (%)
<b>Revenues</b>	<b>\$1,451,658</b>	<b>\$1,228,224</b>	<b>\$1,228,224</b>	<b>\$1,410,923</b>	<b>15%</b>
Federal/State Funds	1,403,185	1,183,802	1,183,802	1,365,220	15%
Other Revenues	26,788	27,800	27,800	26,800	(4%)
User Charges	21,685	16,622	16,622	18,903	14%
<b>Expenses</b>	<b>\$1,833,968</b>	<b>\$2,253,663</b>	<b>\$2,255,594</b>	<b>\$2,466,703</b>	<b>9%</b>
Personnel	534,181	745,724	745,840	739,589	(1%)
Operating	1,299,787	1,507,939	1,509,754	1,642,114	9%
<b>County Funds</b>	<b>\$382,310</b>	<b>\$1,025,439</b>	<b>\$1,027,370</b>	<b>\$1,055,780</b>	<b>3%</b>
# of Full-Time Equivalent Positions (FTEs)	8.25	8.25	8.25	8.25	0

## FY2025 Budget Highlights

- **Solid Waste** operating increases include \$55,000 to complete a Solid Waste Study.
- As part of a planned boom truck purchase, Solid Waste is transferring \$85,000 in accrued White Goods fund balance to a project ordinance to complete the funding plan associated with the purchase.
- Additional increases are associated with professional service contract increases.

## Key Performance Measures

Service	Measure	FY23 Data	FY24 Estimated Data	FY25 Projected
Outreach & Education	Public Education/Outreach Events (presentations, environmental articles, Cleanup Days)	31	35	40
	Social Media Interactions on Environmental Services Facebook Page & Instagram	132,144	150,000	150,000
Waste Collection & Processing	# Tons Household Hazardous Waste Collected (incl. special events)	1,039	1,050	1,075
	# Tons Scrap Tires Processed by County Contractor	10,285	10,816	11,369
	# Tons White Goods Collected (incl. scrap metal)	239	272	300
	# Tons Electronics Collected (incl. drop-off sites and HHW site)	635	636	605
Inspections & Investigations	Illegal Dumping & Illegal Burning Investigations	273	250	250
	Illegal Dumping & Illegal Burning Investigations Successful Resolution Outcome	89%	90%	90%



# 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

	FY2023 Actual	FY2024 Adopted	FY2025 Recommended	vs. FY2024 Adopt (\$)	vs. FY2024 Adopt (%)
<b>Expenses</b>	<b>\$66,340,416</b>	<b>\$75,207,742</b>	<b>\$75,495,904</b>	<b>\$288,162</b>	<b>0%</b>
Personnel	43,528,957	50,910,724	52,877,507	1,966,783	4%
Operating	17,971,813	23,222,018	22,618,397	(603,621)	(3%)
Debt Service	12,580	0	0	0	0%
Transfers Out & Other	1,954,843	0	0	0	0%
Capital Outlay	2,872,224	1,075,000	0	(1,075,000)	(100%)
<b>Revenues</b>	<b>\$11,652,577</b>	<b>\$11,733,495</b>	<b>\$11,137,254</b>	<b>\$(596,241)</b>	<b>(5%)</b>
Federal/State Funds	25,600	26,000	25,600	(400)	(2%)
User Charges	5,213,948	5,343,442	5,749,268	405,826	8%
Other Revenues	6,413,029	6,077,544	5,081,867	(995,677)	(16%)
Approp. Fund Balance	0	286,509	280,519	(5,990)	(2%)
<b>County Funds</b>	<b>\$54,687,839</b>	<b>\$63,474,247</b>	<b>\$64,358,650</b>	<b>884,403</b>	<b>1%</b>

# Quality Government Summary

Department	FY2023 Actuals	FY2024 Adopted	FY2025 Budget	vs. FY24 Adopted (\$)	% Change
County Administration	1,476,886	2,460,917	2,648,756	187,839	8%
County Attorney	3,643,495	4,557,524	4,842,898	285,374	6%
County Commissioners & Clerk	1,194,315	1,511,106	1,573,322	62,216	4%
Budget & Management Services	936,774	1,373,955	1,287,223	(86,732)	(6%)
Elections	3,104,680	3,641,598	4,190,124	548,526	15%
Facilities	10,407,174	11,196,602	11,191,538	(5,064)	(0%)
Finance	4,289,501	4,779,509	5,031,892	252,383	5%
Fleet Operation	1,105,314	1,823,530	800,354	(1,023,176)	(56%)
Human Resources	9,933,725	10,838,602	10,922,455	83,853	1%
Information Technology	17,231,282	17,198,101	17,433,253	235,152	1%
Internal Audit	779,438	925,701	980,840	55,139	6%
Minority and Women-Owned Business Enterprise (MWBE)	595,132	1,566,976	1,296,960	(270,016)	(17%)
Public Relations & Communications	500,240	1,189,999	1,069,006	(120,993)	(10%)
Register of Deeds	2,864,773	3,236,260	3,216,769	(19,491)	(1%)
Tax	8,277,284	8,907,362	9,010,514	103,152	1%
<b>Total</b>	<b>\$66,340,416</b>	<b>\$75,207,742</b>	<b>\$75,495,904</b>	<b>\$288,162</b>	<b>0%</b>

## Budget Highlights

- **County Administration** increased by \$100,000 for software licensing and support for an initiative to better document county operating procedures to build resiliency and improve operations. This effort will catalog critical tasks in our departmental functional areas and then create and catalog standard operating procedures for those critical tasks.
- The **County Attorney's Office** increased to add 1 Attorney and 1 Paralegal position to support the implementation of E-Courts. This implementation requires additional support to support the County's ability to address Department of Social Services petitions and management of all child welfare legal filings. Currently, the Attorney's Office is averaging 62.25 cases per DSS attorney in Greensboro and 86 cases per DSS attorney in High Point. Collectively, as of May 1, 2024, the Attorney's Office has 421 cases in the child welfare practice representing approximately 635 children in care. Permanence and the ability to move cases in a timely fashion continues to be a challenge due to limited court availability. Operating expenses increased associated with continuing education and training for new positions added over the last few fiscal years.
- The **County Clerk's** budget increased by approximately \$38,000 associated with software contract increases, equipment rental and associated expenses for planned events and engagement opportunities. The Clerk requested one additional position to support IT technical needs, which is not included in the recommended budget.



# Quality Government Summary

- **Elections** increased by \$0.3 million for part-time expenses anticipated with the 2024 Presidential Election. Operating expenses increased by \$0.2 million for anticipated increases in postage, mail processing for absentee ballots, equipment rental, and other one-time expenses associated with the 2024 Presidential Election.
- **Facilities** decreased due to funding that was included in the FY2024 budget for utility expenses. These funds were not fully utilized and were distributed across county departments within utility lines to cover projected increases with department budgets. The overall impact county wide was a net zero increase but shows as a decrease in Facilities budget.
- **Finance** operating expenses increased by \$100,000 associated with the County's partnership with an Asset Management company to handle the County's investment portfolio. These expenses are anticipated to be offset with increased investment earnings anticipated from this partnership.
- **Fleet Operations** decreased by \$1.0 million associated with funding to replace vehicles, which was previously accounted for in the General Fund, but moving forward will be budgeted in a capital project ordinance. There are no programmed vehicle purchases in FY2025 as a budget balancing strategy.
- **Information Technology** has limited operating increases as technology investments were limited. More information on future technology needs can be found in the *Multi-Year Plan* section of this document.
- **Minority and Women Owned Business Enterprise** operating expenses decreased due to the absence of the one-time \$400,000 capital access program included in the Fiscal Year 2024 budget.
- **Public Relations & Communications** operating expenses decreased associated with a \$200,000 reduction in the amount of funds allocated to update the County's website. The new Department of Justice website accessibility standards will result in additional requirements the County must meet. Therefore, the budget includes the addition of one (1.0) position to support the County's efforts to ensure compliance with these new standards.
- **Register of Deeds** operating expenses decreased by aligning funding for microfilming to prior year spending. Revenues for Register of Deeds decreased by approximately \$1.0 million associated with a slow in excise tax and register of deed fees.
- **Tax** operating budget included due to state mandated fees increases for vehicle tax processing, operating expenses grew by \$272,000 associated with these state processing fees. Due to the State mandating the revaluation cycle be reduced to four years, the transfer to the Tax Revaluation fund, shown in General Government, increased by \$100,000 to fully fund the revaluation over a shorter cycle. Tax requested two positions, a Tax Analyst and a Personal Property Appraiser that are not included in the recommended budget.

# 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

	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2025 Recommended	vs. FY2024 Adopt (%)
<b>Expenses</b>	<b>\$1,476,886</b>	<b>\$2,460,917</b>	<b>\$2,542,576</b>	<b>\$2,648,756</b>	<b>8%</b>
Personnel	1,103,800	1,560,301	1,560,301	1,642,681	5%
Operating	373,086	900,616	982,275	1,006,075	12%
 <b>County Funds</b>	 <b>\$1,476,886</b>	 <b>\$2,460,917</b>	 <b>\$2,542,576</b>	 <b>\$2,648,756</b>	 <b>8%</b>
 # Full-Time Equivalent positions (FTEs)	 8.9	 8.9	 8.9	 8.9	 0

## FY2025 Budget Highlights

- Operating expenses increased by \$100,000 for software licensing and support for an initiative to better document county operating procedures to build resiliency and improve operations. This effort will catalog critical tasks in our departmental functional areas and then create and catalog standard operating procedures for those critical tasks.

# 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.

# County Attorney

## Budget Summary

	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2025 Recommended	vs. FY2024 Adopt (%)
<b>Revenues</b>	-	<b>\$12,000</b>	<b>\$12,000</b>	<b>\$12,000</b>	<b>0%</b>
User Charges	-	12,000	12,000	12,000	0%
<b>Expenses</b>	<b>\$3,643,495</b>	<b>\$4,557,524</b>	<b>\$4,567,244</b>	<b>\$4,842,898</b>	<b>6%</b>
Personnel	3,288,750	4,123,387	4,123,387	4,386,705	6%
Operating	354,745	434,137	440,857	456,193	5%
Human Services Assistance	-	-	3,000	-	-
<b>County Funds</b>	<b>\$3,643,495</b>	<b>\$4,545,524</b>	<b>\$4,555,244</b>	<b>\$4,830,898</b>	<b>6%</b>
# Full-Time Equivalent positions (FTEs)	30	30	30	32	2

## FY2025 Budget Highlights

- Personnel expenses increased to add 1.0 County Attorney position and 1.0 Paralegal position to support the implementation of E-Courts. This implementation requires additional support to support the County's ability to address Department of Social Services petitions and management of all child welfare legal filings. Currently, the Attorney's Office is averaging 62.25 cases per DSS attorney in Greensboro and 86 cases per DSS attorney in High Point. Collectively, as of May 1, 2024, the Attorney's Office has 421 cases in the child welfare practice representing approximately 635 children in care. Permanence and the ability to move cases in a timely fashion continues to be a challenge due to limited court availability. Operating expenses increased associated with continuing education and training for new positions added over the last few fiscal years.
- Operating expenses increased associated with continuing education and training for new positions added over the last few years.

# 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

	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2025 Recommended	vs. FY2024 Adopt (%)
<b>Revenues</b>	<b>\$25,600</b>	<b>\$29,000</b>	<b>\$29,000</b>	<b>\$28,600</b>	<b>(1%)</b>
Federal/State Funds	25,600	26,000	26,000	25,600	(2%)
User Charges	-	3,000	3,000	3,000	0%
<b>Expenses</b>	<b>\$1,194,315</b>	<b>\$1,511,106</b>	<b>\$1,523,524</b>	<b>\$1,573,322</b>	<b>4%</b>
Personnel	883,498	1,130,421	1,130,421	1,136,973	1%
Operating	310,817	380,685	393,103	436,349	15%
<b>County Funds</b>	<b>\$1,168,715</b>	<b>\$1,482,106</b>	<b>\$1,494,524</b>	<b>\$1,544,722</b>	<b>4%</b>
# Full-Time Equivalent positions (FTEs)	15	15	15	15	0

## FY2025 Budget Highlights

- Operating expenses increased by approximately \$38,000 associated with software contract increases, equipment rental and associated expenses for planned events and engagement opportunities.
- The Clerk to the Board of Commissioners requested one additional position to support IT technical needs, which is not included in the Recommended Budget.

# 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

	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2025 Recommended	vs. FY2024 Adopt (%)
<b>Revenues</b>	<b>\$0</b>	<b>\$64,965</b>	<b>\$64,965</b>	<b>\$64,965</b>	<b>0%</b>
Other Revenues	-	64,965	64,965	64,965	0%
<b>Expenses</b>	<b>\$936,774</b>	<b>\$1,373,955</b>	<b>\$1,373,955</b>	<b>\$1,287,223</b>	<b>(6%)</b>
Personnel	835,353	1,161,969	1,161,969	1,119,933	(4%)
Operating	101,421	211,986	211,986	167,290	(21%)
<b>County Funds</b>	<b>\$936,774</b>	<b>\$1,308,990</b>	<b>\$1,308,990</b>	<b>\$1,222,258</b>	<b>(7%)</b>
# Full-Time Equivalent positions (FTEs)	9	9	9	9	0

## FY2025 Budget Highlights

- Operating expenses decreased associated with a reduction in operating lines to align with prior year actual spending.

# 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

	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2025 Recommended	vs. FY2024 Adopt (%)
<b>Revenues</b>	<b>\$369,302</b>	<b>\$207,110</b>	<b>\$207,110</b>	<b>\$11,200</b>	<b>(95%)</b>
Other Revenues	140	200	200	200	0%
User Charges	369,162	206,910	206,910	11,000	(95%)
<b>Expenses</b>	<b>\$3,104,680</b>	<b>\$3,641,598</b>	<b>\$3,641,903</b>	<b>\$4,190,124</b>	<b>15%</b>
Personnel	2,328,305	2,732,336	2,732,336	3,033,511	11%
Operating	776,375	909,262	909,567	1,156,613	27%
<b>County Funds</b>	<b>\$2,735,378</b>	<b>\$3,434,488</b>	<b>\$3,434,793</b>	<b>\$4,178,924</b>	<b>22%</b>
# Full-Time Equivalent positions (FTEs)	16	16	16	16	0



# Elections

## **FY2025 Budget Highlights**

- Personnel expenses increased by \$0.3 million for part-time salary expenses anticipated with the 2024 Presidential Election.
- Operating expenses increased by \$0.2 million for anticipated increases in postage, mail processing for absentee ballots, equipment rental and other one-time expenses associated with the 2024 Presidential Election.

# 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

	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2025 Recommended	vs. FY2024 Adopt (%)
<b>Revenues</b>	<b>\$928,124</b>	<b>\$1,240,362</b>	<b>\$1,240,362</b>	<b>\$1,104,582</b>	<b>(11%)</b>
Other Revenues	330,543	492,362	492,362	354,582	(28%)
User Charges	597,581	748,000	748,000	750,000	0%
<b>Expenses</b>	<b>\$10,407,174</b>	<b>\$11,196,602</b>	<b>\$11,393,706</b>	<b>\$11,191,538</b>	<b>(0%)</b>
Personnel	5,131,476	6,023,223	6,023,223	6,262,501	4%
Operating	3,597,919	5,173,379	5,289,540	4,929,037	(5%)
Capital Outlay	69,107	-	32,393	-	0%
Debt Service	12,580	-	-	-	0%
Transfers Out & Other	1,596,093	-	48,550	-	0%
<b>County Funds</b>	<b>\$9,479,050</b>	<b>\$9,956,240</b>	<b>\$10,153,344</b>	<b>\$10,086,956</b>	<b>1%</b>
# Full-Time Equivalent positions (FTEs)	67	67	67	67	0

## FY2025 Budget Highlights

- Operating expenses decreased due to the reallocation of underspent funds budgeted for utility expenses to other departments' utility accounts to cover projected increases. The overall impact county wide was a net zero increase, but the reduction is reflected in the Facilities operating budget.
- Other Revenues decreased by 28% due to the absence of rental income generated from the lease of several County-owned properties, including the vacancy of the BB&T Building.

# Facilities

## Key Performance Measures

Service	Measure	FY24 Estimated
Property Management	# of Leaseholders	County as Tenant = 7 County as Landlord= 21
	Annual Lease Revenue Generated	\$348,102
Building Operation & Maintenance	Total Sq. Ft. Maintained	2,500,000
	Routine and Reactive Repair Funding per Sq. Ft.	\$1.11
	Building Operations Cost per Sq. Ft.	\$0.82
	Capital Repair Cost per Sq. Ft.	\$4.49
	Total Work Orders Closed/Completed	14,310
	Work Orders per FTE	409
Project Management	Cost of Active Renovation Projects	\$25.5 million
	Cost of New Construction Projects	\$33.6 million
Mail Distribution Services	Total Outgoing USPS Pieces	359,266
	Annual Mail Room Postage Usage	258,199
	Total Mail Pieces per FTE	119,755

# 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

	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2025 Recommended	vs. FY2024 Adopt (%)
<b>Revenues</b>	<b>\$123,536</b>	<b>\$125,000</b>	<b>\$125,000</b>	<b>\$125,000</b>	<b>0%</b>
Other Revenues	52	-	-	-	0%
User Charges	123,484	125,000	125,000	125,000	0%
<b>Expenses</b>	<b>\$4,289,501</b>	<b>\$4,779,509</b>	<b>\$4,854,866</b>	<b>\$5,031,892</b>	<b>5%</b>
Personnel	3,915,562	4,354,852	4,354,852	4,496,733	3%
Operating	373,939	424,657	500,014	535,159	26%
<b>County Funds</b>	<b>\$4,165,965</b>	<b>\$4,654,509</b>	<b>\$4,729,866</b>	<b>\$4,906,892</b>	<b>5%</b>
# Full-Time Equivalent positions (FTEs)	40	40	40	40	0

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

## FY2025 Budget Highlights

- Operating expenses increased \$100,000 associated with the County's partnership with an Asset Management company to handle the County's investment portfolio. These expenses are anticipated to be offset with increased investment earnings anticipated from this partnership.

## Key Performance Measures

Measure	FY23 Actuals	FY24 Estimated	FY25 Projected
# Electronic payments annually	3,161	3,350	3,518
# Paper checks issued annually	24,943	21,345	20,200
# RFC monthly/annually	5,520	3,380	3,200
# P-card transactions annually	14,446	15,400	16,100
Date ACFR submitted to LGC	10/26/2023	10/29/2024	--
# Annual audit findings	0	0	0
Bond rating from Fitch, Moody's and S&P	AAA/AAA/AAA	AAA/AAA/AAA	--

# 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

	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2025 Recommended	vs. FY2024 Adopt (%)
<b>Revenues</b>	<b>\$7,576</b>	<b>\$52,000</b>	<b>\$52,000</b>	<b>\$52,000</b>	<b>0%</b>
Other Revenues	7,576	52,000	52,000	52,000	0%
<b>Expenses</b>	<b>\$1,105,314</b>	<b>\$1,823,530</b>	<b>\$2,297,060</b>	<b>\$800,354</b>	<b>(56%)</b>
Personnel	142,759	158,622	158,622	185,090	17%
Operating	604,181	589,908	600,793	615,264	4%
Capital Outlay	358,375	1,075,000	1,537,645	-	(100%)
<b>County Funds</b>	<b>\$1,097,738</b>	<b>\$1,771,530</b>	<b>\$2,245,060</b>	<b>\$748,354</b>	<b>(58%)</b>
# Full-Time Equivalent positions (FTEs)	2	2	2	2	0

### FY2025 Budget Highlights

- Operating expenses decreased by \$1.0 million associated with funding to replace vehicles, which was previously accounted for in the General Fund, but moving forward will be budgeted in a capital project ordinance. There are no programmed vehicle purchases in FY2025 as a budget balancing strategy.

### 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

**Jaime Joyner, Human Resources 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 Information Systems (HRIS).

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

	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2025 Recommended	vs. FY2024 Adopt (%)
<b>Revenues</b>	<b>\$0</b>	<b>\$60,000</b>	<b>\$60,000</b>	<b>\$0</b>	<b>(100%)</b>
Other Revenues	-	60,000	60,000	-	(100%)
<b>Expenses</b>	<b>\$9,933,725</b>	<b>\$10,838,602</b>	<b>\$11,077,378</b>	<b>\$10,922,455</b>	<b>1%</b>
Personnel	2,568,616	3,433,673	3,408,673	3,520,156	2%
Retiree Benefits	6,971,032	7,000,000	7,000,000	7,000,000	-
Operating	372,550	404,929	668,705	402,299	(1%)
Capital Outlay	21,526	-	-	-	0%
<b>County Funds</b>	<b>\$9,933,725</b>	<b>\$10,778,602</b>	<b>\$11,017,378</b>	<b>\$10,922,455</b>	<b>1%</b>
# Full-Time Equivalent positions (FTEs)	29	29	29	29	0

## FY2025 Budget Highlights

- No significant changes in service levels or funding allocations from the previous year.



# Human Resources

## 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.

Below are some countywide metrics that Human Resources tracks:

Measure	FY2023 (July – April)	FY2024 (July – April)
# Job Postings	329	270
# Hires	518	371
Time to Hire	47 days	60 days
Measure	May 2023	May 2024
# of vacant positions	280	312

# Information Technology

**Peter Purcell, Director**

[Department Website](#)

## **Department Purpose**

Information Technology (IT) implements, supports, and continuously improves Technology and Data systems in partnership and collaboration with County department staff. We judge success by the achievement of County department and citizen objectives.

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, training, 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 and Help Desk Support.

**Application Services** which include Website and Web Applications Development, Mobile Development, Software Solutions and Implementation, 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 include cybersecurity risks assessment and strategy development; implementation and improvement of protection tools such as Identity and Access Management, Data Protection; cyber awareness and training; continuous monitoring and detection to identify threats and attacks; incident response and recovery.

# Information Technology

## Budget Summary

	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2025 Recommended	vs. FY2024 Adopt (%)
<b>Revenues</b>	<b>\$1,161,153</b>	<b>\$3,216</b>	<b>\$3,216</b>	<b>\$2,470</b>	<b>(23%)</b>
Other Revenues	1,161,153	3,216	3,216	2,470	(23%)
<b>Expenses</b>	<b>\$17,231,282</b>	<b>\$17,198,101</b>	<b>\$17,883,110</b>	<b>\$17,433,253</b>	<b>1%</b>
Personnel	6,946,244	8,598,828	8,598,828	8,906,452	4%
Operating	8,075,001	8,599,273	9,162,922	8,526,801	(1%)
Capital Outlay	2,210,037	-	121,360	-	0%
<b>County Funds</b>	<b>\$16,070,129</b>	<b>\$17,194,885</b>	<b>\$17,879,894</b>	<b>\$17,430,783</b>	<b>1%</b>
# Full-Time Equivalent positions (FTEs)	60	60	60	60	0

## FY2025 Budget Highlights

- There are minimal operating expense increases as technology investments were limited. More information on future technology needs can be found in the *Multi-Year Plan* section of this document.

## Key Performance Measures

Service	Measure	FY23 Actuals	FY24 Estimated	FY25 Projected
Business Services	# of projects completed	--	47	50
Application Services	# Work orders	2,926	2,980	3,039
Infrastructure and Operational Support	# Work orders	3,712	2,860	2,917
	Total helpdesk calls	8,572	8,580	9,438
Data and Analytic Services	# Work orders	69	172	175
Information Security	# Phishing attempts investigated	--	2,175	2,220

# 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

	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2025 Recommended	vs. FY2024 Adopt (%)
<b>Expenses</b>	<b>\$779,438</b>	<b>\$925,701</b>	<b>\$975,728</b>	<b>\$980,840</b>	<b>6%</b>
Personnel	729,450	836,462	836,462	892,819	7%
Operating	49,988	89,239	139,266	88,021	(1%)
<b>County Funds</b>	<b>\$779,438</b>	<b>\$925,701</b>	<b>\$975,728</b>	<b>\$980,840</b>	<b>6%</b>
# Full-Time Equivalent positions (FTEs)	5	6	6	6	0

## FY2025 Budget Highlights

- No significant changes in service levels or funding allocations from the previous year.

# 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 FY24 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 recommended operating budget is now shown independently, as reflected in the table below.

## Budget Summary

	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2025 Recommended	vs. FY2024 Adopt (%)
<b>Expenses</b>	<b>\$595,132</b>	<b>\$1,566,976</b>	<b>\$1,774,568</b>	<b>\$1,296,960</b>	<b>(17%)</b>
Personnel	395,948	608,251	608,251	999,449	64%
Operating	199,184	958,725	1,166,317	297,511	(69%)
<b>County Funds</b>	<b>\$595,132</b>	<b>\$1,566,976</b>	<b>\$1,774,568</b>	<b>\$1,296,960</b>	<b>(17%)</b>
# Full-Time Equivalent positions (FTEs)	8	8	8	8	0

# Minority & Women Owned Business Enterprise (MWBE)

## FY2025 Budget Highlights

- Operating expenses decreased due to the absence of the one-time \$400,000 capital access program included in the Fiscal Year 2024 budget.

## Key Performance Measures

Measure	FY24 Estimated
MWBE Spend (% of Discretionary Spend)	14.77%
MBE Spend (% of Discretionary Spend)	7.69%
Black Spend (% of Discretionary Spend)	4.45%
Asian American Spend (% of Discretionary Spend)	2.83%
American Indian Spend (% of Discretionary Spend)	0.00%
Hispanic Spend (% of Discretionary Spend)	0.32%
White Female Spend (% of Discretionary Spend)	7.08%
MWBE Spend (Total Discretionary Spend Year Over Year)	144.59% increase

# Public Relations

**Michael Halford, County Manager (Acting Public Relations 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

	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2025 Recommended	vs. FY2024 Adopt (%)
<b>Expenses</b>	<b>\$500,240</b>	<b>\$1,189,999</b>	<b>\$1,362,026</b>	<b>\$1,069,006</b>	<b>(10%)</b>
Personnel	367,238	542,021	542,021	616,377	14%
Operating	119,344	647,978	820,005	452,629	(30%)
Capital Outlay	13,658	-	-	-	0%
<b>County Funds</b>	<b>\$500,240</b>	<b>\$1,189,999</b>	<b>\$1,362,026</b>	<b>\$1,069,006</b>	<b>(10%)</b>
# Full-Time Equivalent positions (FTEs)	4	4	4	5	1

## FY2025 Budget Highlights

- Operating expenses decreased by \$200,000 associated with a reduction in the amount of funds allocated to update the County's website.
- The new Department of Justice website accessibility standards will result in additional requirements the County must meet. Therefore, the budget includes the addition of one (1.0) position to support the County's efforts to ensure compliance with these new standards.

## 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

	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2025 Recommended	vs. FY2024 Adopt (%)
<b>Expense by Division</b>					
ROD - Greensboro	\$2,539,377	\$2,691,350	\$2,694,807	\$2,695,849	0%
Automation Enhance & Preservation	\$325,396	\$544,910	\$717,669	\$520,920	(4%)
<b>Expense by Type</b>	<b>\$2,864,773</b>	<b>\$3,236,260</b>	<b>\$3,412,476</b>	<b>\$3,216,769</b>	<b>(1%)</b>
Personnel	2,359,893	2,477,168	2,477,168	2,501,196	1%
Operating	305,359	759,092	935,308	715,573	(6%)
Capital Outlay	199,521	-	-	-	0%
Transfers Out & Other	-	-	-	-	0%
<b>Revenues</b>	<b>\$6,827,729</b>	<b>\$7,585,110</b>	<b>\$7,757,869</b>	<b>\$6,656,120</b>	<b>(12%)</b>
Other Revenues	4,898,051	5,396,601	5,396,601	4,596,601	(15%)
User Charges	1,929,678	1,902,000	1,902,000	1,797,000	(6%)
Appropriated Fund Balance	-	286,509	459,268	262,519	(8%)
<b>County Funds</b>	<b>(\$2,864,773)</b>	<b>(\$3,236,260)</b>	<b>(\$3,412,476)</b>	<b>(\$3,216,769)</b>	<b>1%</b>
# Full-Time Equivalent positions (FTEs)	27.5	27.5	27.5	27.5	0



# Register of Deeds

## FY2025 Budget Highlights

- Operating expenses decreased by aligning funding for microfilming to prior year spending.
- Other Revenues decreased by approximately \$1.0 million associated with a slow in excise tax and Register of Deed fees.

## Key Performance Measures

Service	Measure	FY23 Actuals	FY24 Estimated	FY25 Projected
Land Records	# of Real estate documents processed	64,448	65,000	70,000
Vital Records	# of Records (births, marriages, deaths) processed	69,019	70,000	70,000
Passports	# of Passport applications processed	6,629	7,000	7,000

# 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 2026 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

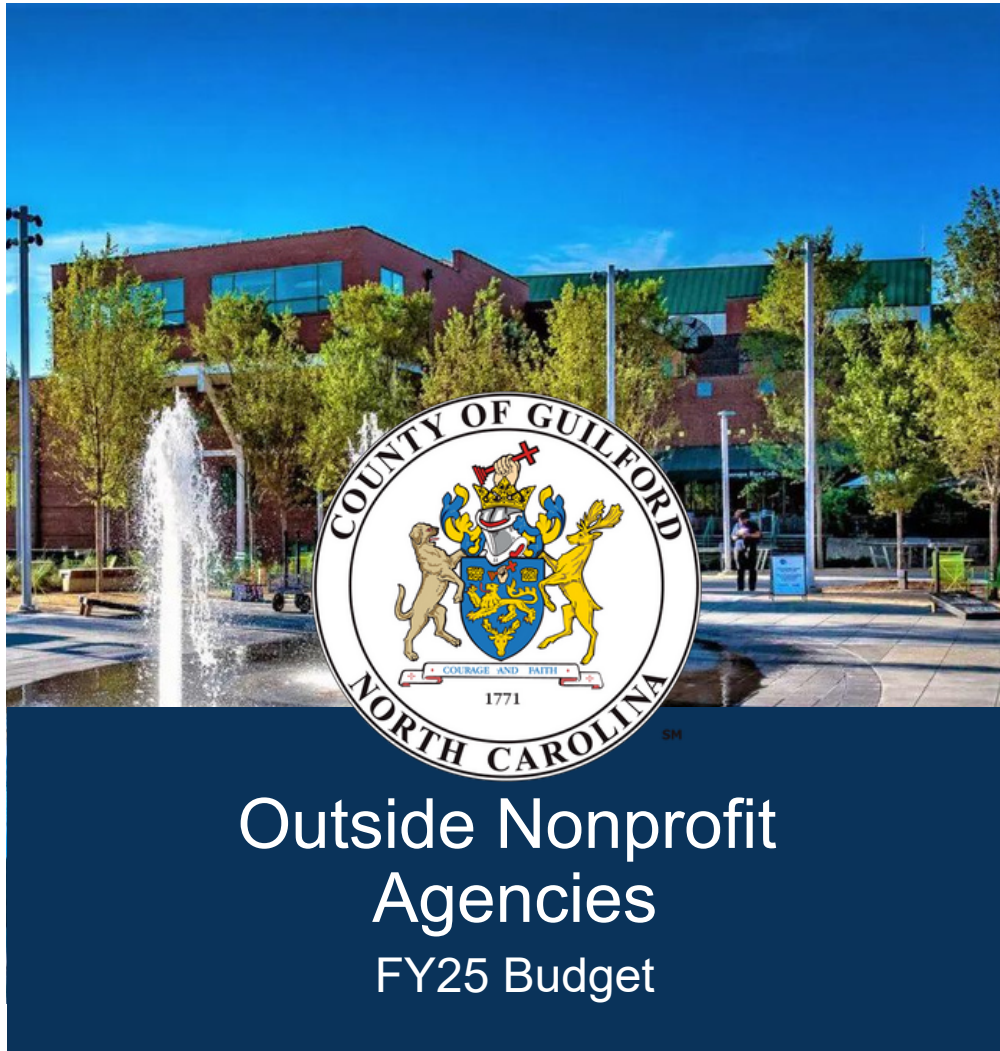
	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2025 Recommended	vs. FY2024 Adopt (%)
<b>Revenues</b>	<b>\$2,209,736</b>	<b>\$2,354,732</b>	<b>\$2,354,732</b>	<b>\$3,062,317</b>	<b>30%</b>
Other Revenues	15,514	8,200	8,200	11,049	35%
User Charges	2,194,222	2,346,532	2,346,532	3,051,268	30%
<b>Expenses</b>	<b>\$8,277,284</b>	<b>\$8,907,362</b>	<b>\$8,910,541</b>	<b>\$9,010,514</b>	<b>1%</b>
Personnel	5,561,033	6,169,210	6,169,210	6,176,931	0%
Operating	2,357,501	2,738,152	2,741,331	2,833,583	3%
Transfers Out & Other	358,750	-	-	-	0%
<b>County Funds</b>	<b>\$6,067,548</b>	<b>\$6,552,630</b>	<b>\$6,555,809</b>	<b>\$5,948,197</b>	<b>(9%)</b>
# Full-Time Equivalent positions (FTEs)	64	69	69	69	0

## FY2025 Budget Highlights

- Due to state mandated fees increases for vehicle tax processing, operating expenses grew by \$272,000 associated with these state processing fees.
- Due to the State mandating the revaluation cycle be reduced to four years, the transfer to the Tax Revaluation fund, shown in General Government, increased by \$100,000 to fully fund the revaluation over a shorter cycle.
- Revenues increased by 30% associated with an increase in general fee revenue collected by the department.
- Tax requested two positions, a Tax Analyst and a Personal Property Appraiser that are not included in the recommended budget.

## Key Performance Measures

Measure	FY23 Actuals	FY24 Estimated	FY25 Projected
Collection Rate (%)	99.37%	99.35%	99.25%
Deed transfers and land parcels mapped	16,315	16,074	17,615
Business Personal Property Listing Forms & Discoveries	19,733	20,562	20,975
Individual Personal Property Listings & Discoveries	34,944	36,250	37,340
Registered Motor Vehicle Queues: Errors	47,431 errors out of 439,379 billed	47,016 errors out of 435,788 billed (to date)	42,250 errors out of 3437,853 billed



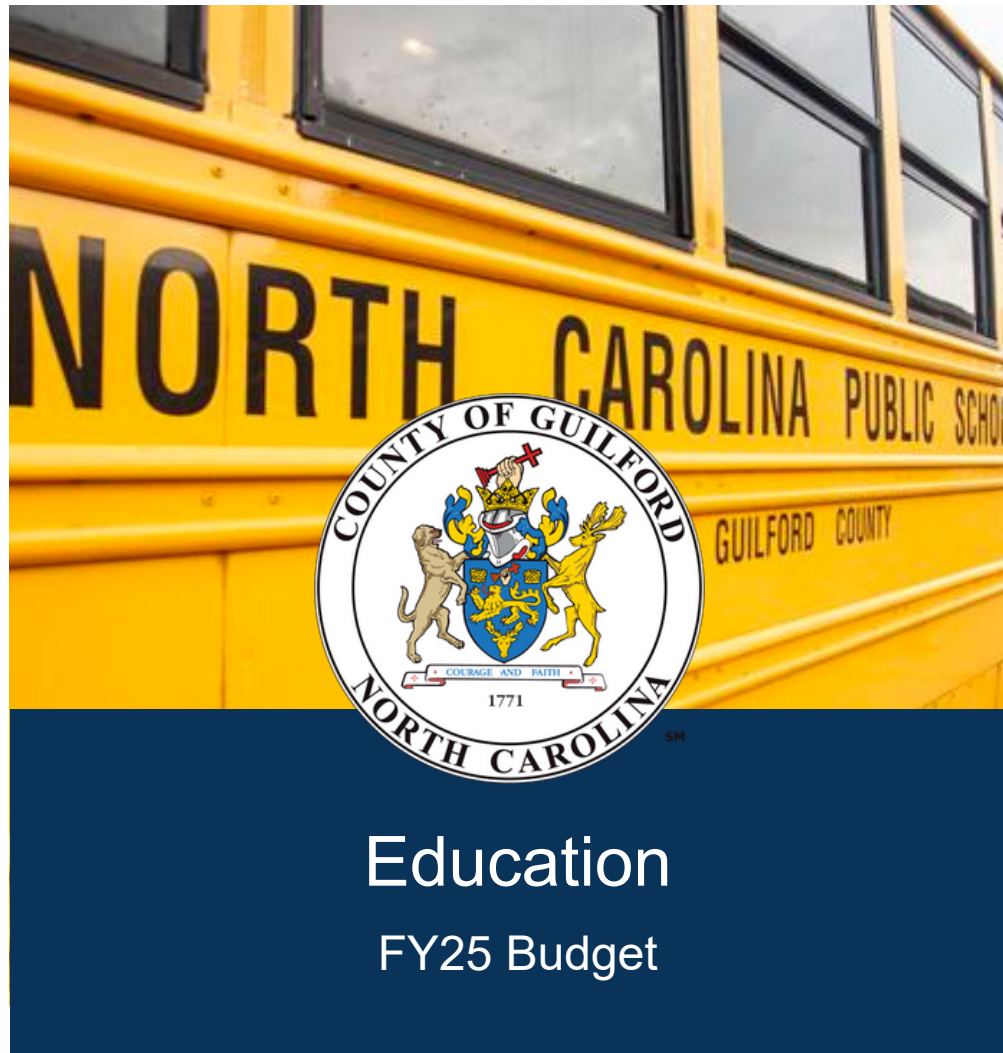
# Outside Nonprofit Agency Funding

Guilford County recognizes the value of investing in the betterment of its community and the agencies that strive towards that goal. The County's policy can be found here: [Community Based Organization \(CBO\) Funding Policy](#).

This budget includes \$1.70 million based on the adopted funding policy of 0.2% of the General Fund budget.

An additional \$565,000 is included for historical economic development organizations. More information about economic development organizations can be found on the *Economic Development* page.

Awarded organizations will be listed here with the Adopted Budget.



**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	FY2024 Adopted	FY2025 Recommended	vs. FY2024 Adopt (\$)	vs. FY2024 Adopt (%)
<b>Guilford County Schools (GCS)</b> including Allocations for Charter Schools				
Operating Expenses	\$260,226,073	\$266,098,000	5,871,927	2%
Capital Maintenance	6,500,000	2,500,000	(4,000,000)	(62%)
Debt Model	77,596,398	99,283,288	21,686,890	28%
Future School Capital	51,100,000	52,130,000	1,030,000	2%
<b>Total Expense</b>	<b>\$395,422,471</b>	<b>\$420,011,288</b>	24,588,817	<b>6%</b>
<b>Guilford Technical Community College (GTCC)</b>				
Operating Expenses	\$18,607,500	\$19,028,000	420,500	2%
Capital Maintenance	1,550,000	-	(1,550,000)	(100%)
Debt Model	10,266,968	10,235,015	(31,953)	0%
<b>Total Expense</b>	<b>\$30,424,468</b>	<b>\$29,263,015</b>	(1,161,453)	(4%)
<b>REVENUE</b>				
Federal & State Funds - <i>Lottery Funds</i>	\$6,750,000	\$4,750,000	(2,000,000)	(30%)
Investment Earnings	4,000,000	4,000,000	-	-
American Rec/Reinvest Act (GCS & GTCC)	1,964,707	1,923,561	(41,146)	(2%)
Fund Balance (Bond Premium)	3,218,658	24,334,742	21,116,084	656%
<b>Total Revenues</b>	<b>\$15,933,365</b>	<b>\$35,008,303</b>	19,074,938	<b>95%</b>
<b>Total Investment</b>	<b>\$425,846,939</b>	<b>\$449,274,303</b>	<b>\$23,427,364</b>	<b>6%</b>
<b>County Funds</b>	<b>\$409,913,574</b>	<b>\$414,266,000</b>	<b>\$4,352,426</b>	<b>1%</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 Actual	FY2024 Adopted	FY2025 Budget	vs. FY24 Adopt (%)
<b>EXPENSE</b>					
Operating Expenses	\$225,610,398	\$244,810,398	\$260,226,073	\$266,098,000	2%
Capital Maintenance**	4,000,000	10,000,000	6,500,000	\$2,500,000	(62%)
Debt Repayment	68,526,583	73,884,234	77,596,398	99,283,288	28%
Future School Capital	-	50,000,000	51,100,000	52,130,000	2%
<b>Total Expense</b>	<b>\$298,136,981</b>	<b>\$378,694,632</b>	<b>\$395,422,471</b>	<b>\$420,011,288</b>	<b>6%</b>
<b>REVENUE</b>					
<i>Federal &amp; State Funds</i>					
Lottery Fund Proceeds	\$4,750,000	\$6,750,000	\$6,750,000	\$4,750,000	(30%)
American Rec/Reinvest Act	1,867,095	1,754,430	1,707,739	1,698,546	(1%)
Investment Earnings (Capital)	-	-	4,000,000	4,000,000	-
<i>Appropriated Fund Balance</i>					
Bond Premium	-	4,258,758	3,218,658	24,334,742	656%
<b>Total Revenue</b>	<b>\$6,617,095</b>	<b>\$12,763,188</b>	<b>\$15,676,397</b>	<b>\$34,783,288</b>	<b>122%</b>
<b>County Funds</b>	<b>\$291,519,886</b>	<b>\$367,031,444</b>	<b>\$379,746,074</b>	<b>\$385,228,000</b>	<b>1%</b>

\*Note: County funds includes \$31 million in Article 40 and 42 sales and use tax restricted for school capital needs.

\*\*Note: Capital Maintenance funds include, \$2 million in restricted sales tax and \$0.5 million in transfer from the General Fund.

## FY2024 Budget Highlights

- The FY2025 Budget increases operating funding to Guilford County Schools to \$266,098,000.
- The Budget also includes \$2.5 million for GCS capital maintenance needs. The total FY2025 Budget allocation to GCS represents \$2 million in restricted sales tax and \$0.5 million in County funds.
- The FY2025 Budget also includes \$99.2 million in funding to support \$93.8 million in estimated debt service related to the Guilford County Schools. This represents growth due to the addition of interest payments on the recent issuance of \$180 million of the \$300 million referendum approved by voters in November 2020, which are fully offset with bond premium.



# Guilford County Schools

In North Carolina, schools receive a majority of their funding from Federal/State revenues. Local funding, or funds received from county governments, help provide teacher and principal supplements, hire additional teachers above state allotments, and fulfill statutorily defined activities listed on the previous page. Over the last several years, Guilford County's local per pupil funding has been higher than local per pupil funding in Wake, Mecklenburg, and Forsyth Counties. This data is from NC Department of Public Instruction Statistical Profile) and local funding includes all local sources of funding, including fines and forfeitures.

Per Pupil Funding	2021	2022	2023
Durham	\$4,044	\$4,583	\$5,136
Guilford	3,189	3,230	3,697
Wake	2,781	3,126	3,482
Mecklenburg	2,893	2,951	3,231
Forsyth	2,715	3,183	3,246

While a county board of commissioners has control over how much local funding it allocates to the local board of education, the local board of education, not the local board of commissioners, has control over how these funds are actually spent. The following table shows how the Guilford County Board of Education has chosen to allocate the local operating funds provided by Guilford County.

Allocations of Local Funding by Board of Education					
Category & Year	Guilford	Forsyth	Wake	Mecklenburg	Durham
Salaries & Benefits					
2023	68.9%	69.4%	78.2%	75.7%	77.6%
2022	66.0%	68.9%	78.5%	75.3%	73.8%
2021	61.6%	69.1%	76.5%	77.4%	77.5%
2020	66.7%	73.5%	77.1%	77.4%	79.7%
2019	65.9%	72.5%	75.9%	75.9%	72.3%
Other					
2023	31.1%	30.6%	21.8%	24.3%	22.4%
2022	34.0%	31.1%	21.5%	24.7%	26.2%
2021	38.4%	30.9%	23.5%	22.6%	22.5%
2020	33.3%	26.5%	22.9%	22.6%	20.3%
2019	34.1%	27.5%	24.1%	24.1%	27.7%

# Guilford County Schools

## Funding History

The table below shows funding for Guilford County schools since Fiscal Year 2013-14:

Year	Operating Budget	Total Operating Change	Capital Budget	Total Capital Change	\$1.7 Billion Bond Plan	School Debt Repayment*	Total School Support	Bonds on Ballot
FY2014	\$177,130,398		\$2,000,000		-	\$63,969,406	\$243,099,804	-
FY2015	\$179,360,398	\$2,230,000	\$3,770,000	\$1,770,000	-	\$64,440,207	\$247,570,605	-
FY2016	\$183,360,398	\$4,000,000	\$5,000,000	\$1,230,000	-	\$66,296,870	\$254,627,268	-
FY2017	\$188,360,398	\$5,000,000	\$6,000,000	\$1,000,000	-	\$67,514,462	\$261,874,860	-
FY2018	\$195,860,398	\$7,500,000	\$5,000,000	(\$1,000,000)	-	\$74,792,901	\$275,653,299	-
FY2019	\$202,610,398	\$6,750,000	\$6,000,000	\$1,000,000	-	\$73,300,865	\$281,911,263	-
FY2020	\$206,610,398	\$4,000,000	\$6,116,528	\$116,528	-	\$72,214,985	\$284,941,911	-
FY2021	\$209,610,398	\$3,000,000	\$3,116,528	(\$3,000,000)	-	\$67,551,167	\$280,278,093	\$300,000,000
FY2022	\$225,610,398	\$16,000,000	\$4,000,000	\$883,472	-	\$68,526,583	\$298,136,981	-
FY2023	\$244,810,398	\$19,200,000	\$10,000,000	\$6,000,000	\$50,000,000	\$73,884,234	\$378,694,632	\$1,700,000,000
FY2024	\$260,226,073	\$15,415,675	\$6,500,000	(\$3,500,000)	\$51,100,000	\$77,596,398	\$395,442,471	-
<b>FY2025</b>	<b>\$266,098,000</b>	<b>\$5,871,927</b>	<b>\$2,500,000</b>	<b>(\$4,000,000)</b>	<b>\$52,130,000</b>	<b>\$99,283,288</b>	<b>\$420,011,288</b>	<b>-</b>

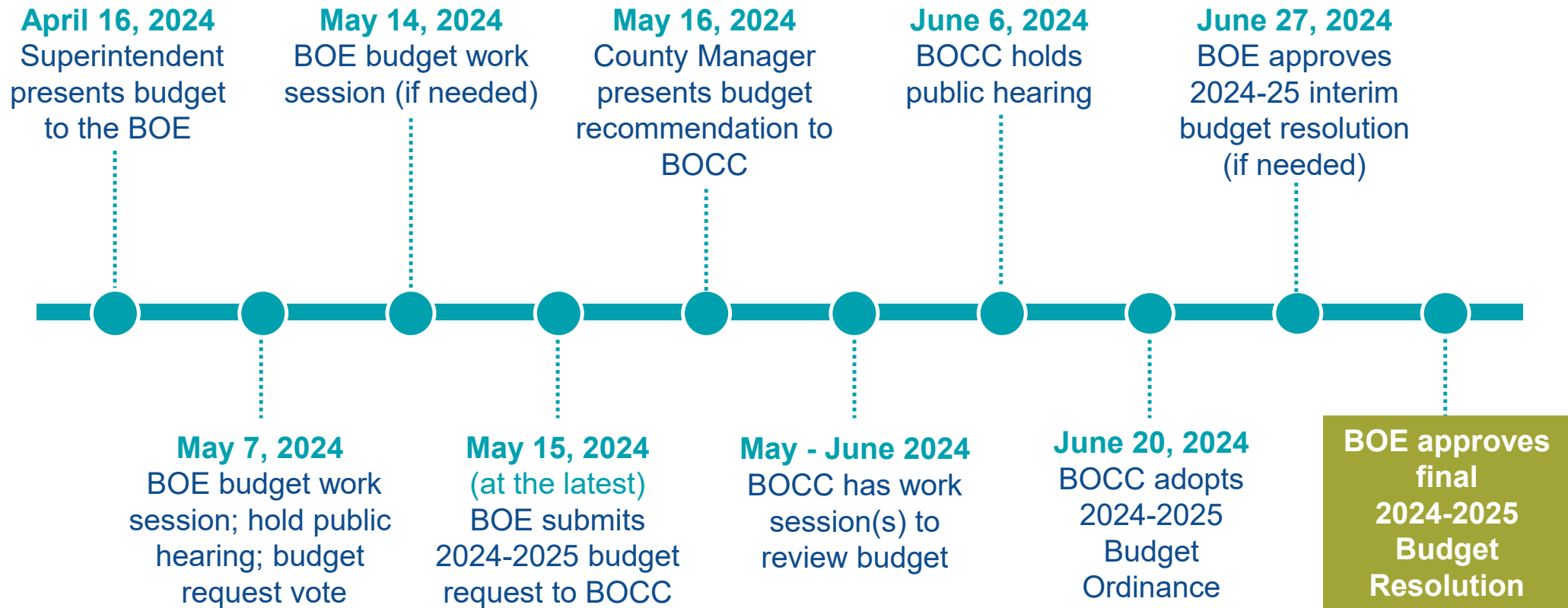


# SUPERINTENDENT'S 2024-2025 BUDGET RECOMMENDATION

**April 16, 2024**

WHITNEY OAKLEY, ED.D. | SUPERINTENDENT

# Budget Process – Next Steps



# Overview

- GCS Strategic Direction
- Federal ESSER Funding
- Student Enrollment
- Review 2023-24 Budget
- Superintendent's 2024-2025 Budget Recommendation



**We continue to be driven by our mission, vision, and values.**

## **VISION**

Transforming learning and life outcomes for all students.

## **MISSION**

Guilford County students will graduate as responsible citizens prepared to succeed in higher education or in the career of their choice.

## **VALUES**

Diversity | Empathy | Integrity  
Innovation | Equity

# Focus Areas

---

Our new strategic direction is anchored in four focus areas:



**Accelerate  
learning**

**Recruit, retain,  
and reward  
top talent**

**Strengthen health,  
wellness & safety  
in schools**

**Prepare  
students  
for the world**



## FOCUS AREAS

### Accelerate learning



- Strengthen core curriculum and increase access to high-quality instruction across the district
- Grow instructional leaders with a strong equity lens committed to increasing student achievement across racial groups
- **Expand learning recovery efforts (high-dosage tutoring and learning hubs)**
- Improve supports at key academic transition points, including kindergarten, sixth and ninth grades.







JANUARY 17, 2024

## FACT SHEET: Biden-Harris Administration Announces Improving Student Achievement Agenda in 2024

## EducationWeek®

### This District Wants to Start CTE in Elementary School, in a New Twist on Career Prep



By Caitlynn Peetz — January 26, 2024 6 min read

## The74

### Cardona's Tutoring Charge, 1 Year Later: Some Progress, but Obstacles Remain

The education secretary told districts to offer struggling students 90 minutes of tutoring each week. Here's what happened

Colleges and universities are especially valuable sources of tutors, Loeb said, pointing to efforts in the Guilford County, North Carolina, schools. Working with three local universities, the district has built a tutoring corps of 670 undergraduate and graduate students.



### School-based telehealth initiative in Guilford County growing after new donations



**Carnegie Foundation**  
for the Advancement of Teaching

### CARNEGIE LEARNING LEADERSHIP NETWORK EXPERIENCES COMMUNITY PARTNERSHIPS IN ACTION IN GUILFORD COUNTY SCHOOLS

December 20, 2023 | By Emily Supple, Tinkhani White, and Simone Palmer |

## EducationWeek®

### How 3 Districts Are Bolstering Their School-Based Mental Health Services



By Lauraine Langreo — February 22, 2023 4 min read

## FOCUS AREAS

Strengthen health,  
wellness & safety in  
schools



- Grow mental health supports for students and staff
- **Expand school safety strategies, including deploying school bond dollars**
- **Support student wellbeing and physical health**

# Mental Health Program Makes National News

**EducationWeek**

**How 3 Districts Are Bolstering Their School-Based Mental Health Services**



By Lauraine Langreo — February 22, 2023 ⌚ 4 min read

**Students and staff participated in 10,464 therapy sessions.**

**NEWS**

**Despite 'Crisis,' States and Districts Slow to Spend \$1B in Mental Health Funds**

**GCS secured a \$14.8 million grant to expand mental health services over the next five years.**





## FOCUS AREAS

Recruit, retain, and reward top talent



- **Advocate for competitive living wages for all staff**
- Foster working environments where all staff feel respected, seen and appreciated
- Provide all staff with meaningful professional opportunities to learn and grow



# Teacher Supplement



# Teacher Attrition 2022-23

In NC in 2022-23, teacher attrition ranged from 6.0% in Camden County to 30.7% in Asheville City.

LEA	2020-21 Attrition	2021-22 Attrition	2022-23 Attrition
Charlotte	9.3%	11.0%	18.2%
Durham	8.3%	14.6%	21.1%
Guilford	8.2%	10.6%	18.3%
Wake	7.7%	9.3%	16.7%
Winston-Salem/Forsyth	9.5%	11.5%	15.6%
STATE	8.2%	11.1%	16.8%

Source: [2021-22 and 2022-23 State of the Teaching Profession in North Carolina, Report to the North Carolina General Assembly](#)



# Teacher Supplement 2021-23

MONEY

## Guilford County Schools Superintendent proposes budget recommendation for 2021-22

### WS/FCS approves longevity supplement in addition to raise for classified employees

Author: **Blair Barnes**

Published: 11:30 PM EST December 12, 2023

Updated: 11:31 PM EST December 12, 2023

## More staff, better pay: Educators want to see change in New Hanover retention policies



**Matthew Prensky**

Wilmington StarNews

Published 5:00 a.m. ET Feb. 20, 2023

## Buncombe County commissioners approve funding for school pay increases



**Mitchell Black**

Asheville Citizen Times

Published 5:23 a.m. ET Oct. 5, 2023 | Updated 5:23 a.m. ET Oct. 5, 2023

## Asheville school staff gets promised raises as district faces \$4.5 million shortfall

Posted on February 14, 2024 by Greg Parlier

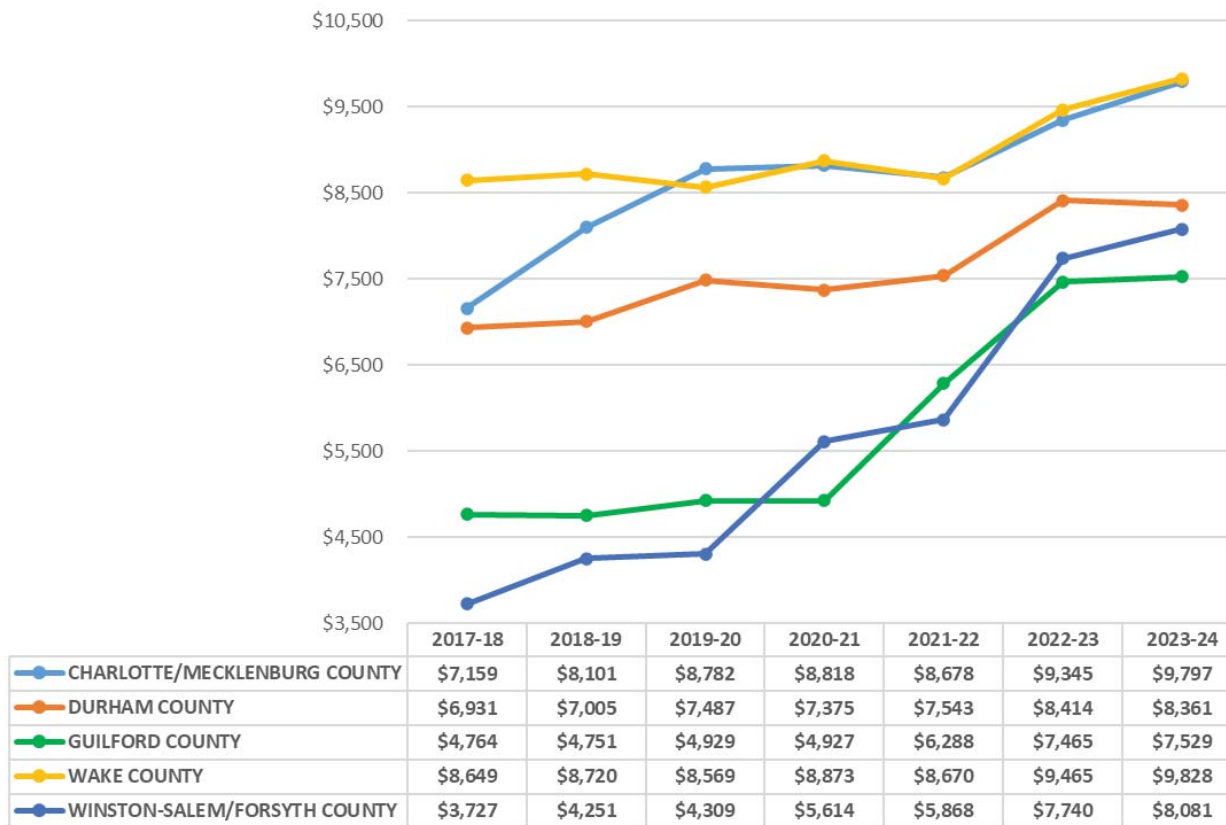
## Can Charlotte-Mecklenburg Schools keep its teachers? Why this year may be different

BY REBECCA NOEL AND GAVIN OFF

UPDATED MARCH 12, 2024 3:17 PM



# Teacher Supplement




**2024-25 Budget  
Recommendation includes  
\$10 million to increase the  
local teacher supplement.**



Source: North Carolina Department of Public Instruction Statistical Profile



# Classified Staff Compensation Plan



# 2023-2024 Classified Salary Schedules

---

- The funds allocated by the County Commissioners last year allowed the district to restructure the previous salary schedules and raise rates for all classified employees.
- The schedules maintained the 30 grades.
- The number of steps were reduced from 55 to 25 steps, allowing employees to reach maximum rates earlier in their careers.
- Rates increased for each step in a grade as well as between grades, addressing the issue of step and grade compression that had been an issue in the previous salary schedules.
- The 2023-2024 salary schedules addressed structural issues with the previous salary schedules and brought rates closer to market values.

## Select Jobs: Market Values and Pay Rate Increases over Time

	0 Years of Experience				15 Years of Experience				30 Years of Experience			
Job	2022-2023	2023-2024	Market Value	Difference: Current Rate and Market Value	2022-2023	2023-2024	Market Value	Difference: Current Rate and Market Value	2022-2023	2023-2024	Market Value	Difference: Current Rate and Market Value
Teacher Assistant	\$15.00	\$15.60	\$15.25	\$0.35	\$15.00	\$17.45	\$18.78	-\$1.33	\$15.00	\$18.66	\$23.48	-\$4.82
School Treasurer	\$15.00	\$15.91	\$17.65	-\$1.74	\$15.00	\$18.48	\$21.75	-\$3.27	\$17.31	\$20.21	\$27.19	-\$6.98
Plumber I	\$15.00	\$15.99	\$19.46	-\$3.47	\$15.00	\$18.57	\$23.97	-\$5.40	\$17.94	\$20.31	\$29.97	-\$9.66
Bus Driver	\$15.25	\$16.13	\$16.01	\$0.12	\$17.89	\$20.16	\$19.72	\$0.44	\$20.81	\$23.06	\$24.66	-\$1.60
HVAC II	\$15.87	\$16.66	\$21.46	-\$4.80	\$16.44	\$20.83	\$26.43	-\$5.60	\$20.00	\$23.82	\$33.05	-\$9.23
Software Specialist	\$22.62	\$23.75	\$24.84	-\$1.09	\$24.42	\$29.69	\$30.60	-\$0.91	\$31.27	\$33.95	\$38.25	-\$4.30
Programmer	\$24.55	\$25.78	\$28.76	-\$2.98	\$26.58	\$32.23	\$35.42	-\$3.19	\$34.04	\$36.85	\$44.28	-\$7.43

NOTE: Market Values were determined based on 2021 salary data.

# Pay Rate Increases: FY 2023 to FY 2024

- The funds allocated by the County Commissioners for FY2024 allowed GCS classified employees to receive meaningful rate increases.
- By addressing step and grade compression, mid-career employees and employees in mid-tier grades, such as skilled trades and technology, received some of the greatest percentage increases.

Years of Experience	Select Jobs						
	Teacher Assistant	School Treasurer	Plumber I	Bus Driver	HVAC II	Software Specialist	Programmer
0	4%	6%	7%	6%	5%	5%	5%
1	5%	7%	8%	7%	7%	7%	7%
2	6%	8%	9%	9%	8%	8%	8%
3	6%	9%	10%	11%	10%	10%	10%
4	7%	10%	11%	8%	11%	11%	11%
5	8%	12%	12%	9%	13%	13%	13%
6	9%	13%	13%	11%	15%	15%	15%
7	10%	14%	14%	9%	14%	16%	15%
8	10%	15%	15%	10%	15%	15%	14%
9	11%	16%	17%	12%	17%	16%	16%
10	12%	17%	18%	10%	18%	16%	16%
11	13%	18%	19%	12%	20%	18%	18%
12	14%	20%	20%	14%	22%	19%	18%
13	15%	21%	21%	13%	24%	20%	20%
14	15%	22%	23%	14%	26%	22%	22%
15	16%	23%	24%	16%	27%	24%	24%
16	17%	24%	25%	14%	29%	23%	23%
17	18%	26%	26%	16%	31%	24%	23%
18	19%	27%	26%	18%	28%	19%	19%
19	20%	26%	22%	16%	25%	18%	18%
20	21%	27%	23%	18%	27%	17%	16%
21	22%	28%	24%	20%	29%	18%	18%
22	23%	26%	22%	18%	27%	20%	20%
23	24%	25%	22%	20%	28%	20%	20%
24	24%	25%	22%	22%	28%	20%	20%

# Classified Staff Compensation Plan Next Steps

---

- Pay School Nutrition employees on the same grades as other classified employees, compensating them for years of experience;
- Create consistent differences between steps across all grades;
- Reduce the number of grades to create meaningful distinctions between jobs of varying scope and impact; and
- Raise pay rates to be more comparable to market values.



**2024-25 Budget  
Recommendation  
includes \$8.6 million for  
phase II of Classified  
Staff Compensation  
Plan**



## FOCUS AREAS

Prepare students for  
the world



- **Build 21st-century schools that prepare students to compete in a global economy**
- Invest in programs that provide students with the tools to perform 21st-century jobs
- Strengthen alignment between GCS programs, college readiness and workforce development needs
- Expose students early to a broad range of post-secondary opportunities and prepare our graduates to seek various pathways, including employment, enrichment, entrepreneurship and enlistment

# FACILITIES MASTER PLAN

# Facilities Master Plan Findings

---



An **independent study** funded jointly by the commissioners and school board in 2019 found that district **schools were**, in some cases, **literally falling apart.**

The **study** rated more than **50% of our schools as being in poor or unsatisfactory condition** with outdated systems for heating and cooling, electrical and wiring, plumbing, technology and other critical infrastructure needs.





## The 2019 Facility Master Plan called for a \$2.6B+ investment over 10-15 years



### The plan recommended:

- ☐ Rebuilding **22** schools on existing sites;
- ☐ Fully renovating **19** schools;
- ☐ Prioritizing major repairs at **56** schools;
- ☐ Constructing **7** new schools on new sites and constructing new additions at **3** schools to alleviate overcrowding;
- ☐ Closing **13** school buildings and **11** administrative buildings.
- ☐ Upgrading safety and security at **100%** schools;
- ☐ Upgrading technology at **100%** schools; and
- ☐ Eliminating mobile classrooms districtwide;

# Bond Progress Update

- Consolidating five elementary schools into two replacement schools;
- Opening five replacement schools during the 2024-25 school year;
- Constructing a new elementary visual and performing arts school is underway and will open during the 2025-26 school year; and
- Designing phase for seven comprehensive school projects.



# Bond Program Update - Deferred Maintenance Projects

BOND DEFERRED MAINTENANCE ENCUMBRANCE SCHEDULE - \$48M\*

A	B	C	D	E	F			
No	Project Name	Budget as of 7/1/2023	No. of Projects	Encumbered as of 03/31/24	Balance as of 03/31/24 (C - E)	April	May	June
<b>1</b>	<b>Safe Schools Upgrades</b>	<b>\$ 20,000,000</b>	<b>217</b>	<b>\$ 1,795,521</b>	<b>\$ 18,204,479</b>			
	Safe School Entry Upgrades	\$ 5,375,205	28	\$ 480,000	\$ 4,895,205			
	Fire Alarm System Replacements	\$ 1,244,158	6	\$ 413,700	\$ 830,458			
	Interior Door Lock Replacements	\$ 2,518,450	11	\$ -	\$ 2,518,450			
	Parking Lot Cameras/Lights Installations	\$ 3,310,355	15	\$ -	\$ 3,310,355			
	Air Quality Sensor Installations	\$ 1,667,776	41	\$ -	\$ 1,667,776			
	Access Control and Alarm Replacements	\$ 4,807,581	116	\$ -	\$ 4,807,581			
	Program Management	\$ 1,076,475	NA	\$ 901,821	\$ 174,654			
<b>2</b>	<b>Building and Site Improvements</b>	<b>\$ 20,000,000</b>	<b>25</b>	<b>\$ 9,837,068</b>	<b>\$ 10,162,932</b>			
	Roof Replacements	\$ 2,998,116	4	\$ 244,083	\$ 2,754,033			
	Plumbing Replacements	\$ 222,230	1	\$ 222,230	\$ -			
	HVAC Replacements	\$ 13,781,890	10	\$ 7,819,609	\$ 5,962,281			
	Elevator Upgrades	\$ 239,138	2	\$ 239,138	\$ -			
	Above Ground Fuel Storage Installation	\$ 1,050,948	1	\$ -	\$ 1,050,948			
	Playground Equipment Installation	\$ 395,670	7	\$ -	\$ 395,670			
	Program Management	\$ 1,312,008	NA	\$ 1,312,008	\$ -			
<b>3</b>	<b>Technology Modernizations</b>	<b>\$ 8,000,000</b>	<b>28</b>	<b>\$ 4,130,369</b>	<b>\$ 3,869,631</b>			
	Paging/Communication Upgrades	\$ 2,262,372	5	\$ -	\$ 2,262,372			
	Purchase and Install Audio Video Learning Aids	\$ 5,322,486	10	\$ 3,715,227	\$ 1,607,259			
	Infrastructure Analysis	\$ 240,000	13	\$ 240,000	\$ -			
	Program Management	\$ 175,142	NA	\$ 175,142	\$ -			
<b>TOTAL BONDS</b>		<b>\$ 48,000,000</b>	<b>270</b>	<b>\$ 15,762,958</b>	<b>\$ 32,237,042</b>			

\* SCHEDULED TO BE ENCUMBERED BY JUNE 30, 2024

Key

	Design Phase
	Bid Phase
	Contract Execution

# FEDERAL ESSER FUNDING



**EducationWeek**

LEADERSHIP POLICY & POLITICS TEACHING & LEARNING

**BUDGET & FINANCE**

**School Districts Prepare for Major Staffing Cuts as ESSER Winds Down**

**BROOKINGS**

RESEARCH

**The ESSER fiscal cliff will have serious implications for student equity**



**The74**

Explore → CYBERATTACK ABSENTEEISM FUTURE C

Support The 74 and stories like this one.  
→ Donate Today!

**ANALYSIS**

**Schools Could Lose 136,000 Teaching Jobs When Federal COVID Funds Run Out**

A federal funding cliff is looming for public schools.

**EdW**

5 Signs a District Will Be at Risk When ESSER Runs Out

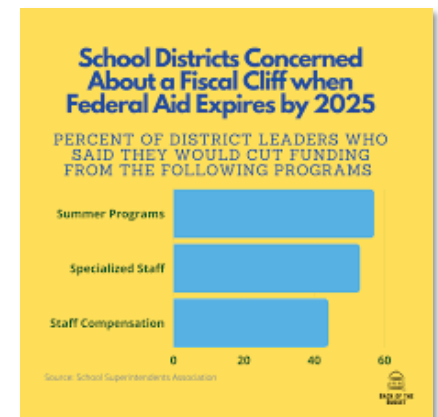
**BUDGET & FINANCE**

**5 Signs a District Will Be at Risk When ESSER Runs Out**

**EdSource**

**COMMENTARY SCHOOL FINANCE**

**The nightmare after federal Covid funding ends**



# GCS ESSER Funding

---

## GCS received \$288,038,244 in ESSER II and ESSER III funding

**Deadline for spending is September 30, 2024**

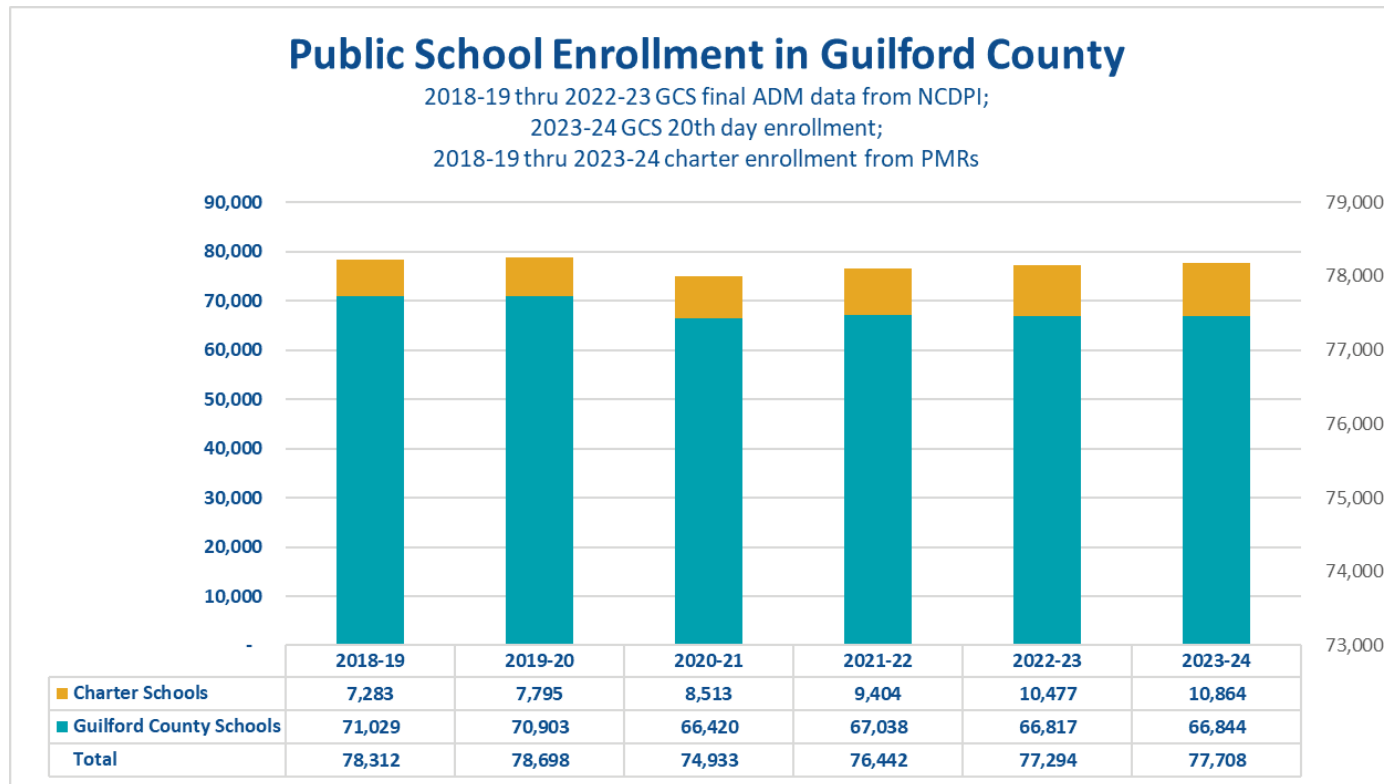
Spending was categorized in one of the following priorities:

- Accelerate Learning;
- Close the Digital Divide;
- Create Strong Postsecondary Pathways;
- Invest in Instructional Materials and Resources;
- Invest in Staff Capacity;
- Investments in Student Support Services;
- Recruiting, Retaining and Rewarding Highly Effective Staff; and
- Reopening Schools and Keeping them Open.



# GUILFORD COUNTY STUDENT ENROLLMENT

# Guilford County Student Enrollment





# IN REVIEW 2023-2024 LOCAL FUND BUDGET

# 2023-24 Increased Costs

## Legally required and sustaining operations

Growth in charter school enrollment	\$5,990,736	
Employer's retirement rate	469,528	
Employer's health insurance rate	(351,557)	
Legislated salary increase - local teachers	1,618,629	
Legislated salary increase - assistant principals	124,707	
Increase in cost of utilities	1,298,163	
Property/Liability insurance increases	1,143,186	
Startup costs for new schools	60,320	
<b>Total legally required and sustaining operations</b>		<b>\$10,353,712</b>
<b>Salary Increase and Other Compensation Initiatives</b>		
Increase in classified salary schedule	<u>\$15,415,675</u>	<u>\$15,415,675</u>
<b>2023-24 Increased costs</b>		<b><u>\$25,769,387</u></b>

# 2023-24 GCS Resources/Redirections Needed to Balance Budget

State restart school funds*	\$5,070,281	
State at-risk carryover*	2,000,000	
Fund balance*	2,000,000	
Turnaround school funds	553,431	
Interest revenue	400,000	
Procurement card rebate	<u>330,000</u>	<u>\$10,353,712</u>
Increase in county appropriation	<u>\$15,415,675</u>	<u>\$15,415,675</u>
		<u><b>\$25,769,387</b></u>

\*One-time funding



# 2024-2025 SUPERINTENDENT'S BUDGET RECOMMENDATION

# 2024-2025 Mandatory Expense Increases

## Legally Required & Sustaining Operations Costs Increases

Legislated salary increase - local teachers	1,721,703
Legislated salary increase - assistant principals	115,260
Legislated salary increase - principals	24,130
Legislated salary increase – central office/non-certified	1,095,299
Legislated salary increase – school nutrition	653,320
Employer's retirement rate	(1,283,525)
Employer's health insurance rate	1,274,505
Growth in charter school enrollment	2,721,644
Growth in charter school per pupil amount	1,145,289
Liability/property insurance	<u>900,000</u>

## Total Increase in 2024-25 Legally Required & Sustaining Operations Costs

**\$8,367,625**

# 2024-2025 Expense Increases

## Compensation, Safety & Tutoring

Teacher supplement increase	\$10,000,000
Classified staff salary plan	6,848,245
ESSER initiatives:	
Scanners – Middle & High Schools	1,709,226
Emergency radios	365,000
High-dosage tutoring	784,424
Start up costs for new schools	195,000
Growth in charter school per pupil amount	<u>3,252,448</u>
<b>Total 2024-25 Compensation, Safety &amp; Tutoring</b>	<b><u>\$23,154,343</u></b>



# 2024-2025 Expense Increases

## Other

One-time dollars to fund 2023-2024 mandatory expense increases

State restart school funds	\$5,070,281
State at-risk carryover	2,000,000
Fund balance	2,000,000
Growth in charter school per pupil amount	<u>1,770,490</u>
<b>Total 2023-24 One-time dollars to balance 2023-2024 budget</b>	<b>\$10,840,771</b>
<b>Total 2024-25 Legally Required &amp; Sustaining Operations</b>	<b>8,367,625</b>
<b>Total 2024-25 Compensation, Safety &amp; Tutoring</b>	<b><u>23,154,343</u></b>
<b>Total 2024-25 Estimated Increased Costs</b>	<b><u>\$42,362,739</u></b>

# 2024-2025 Expense Increases

## Other

<b>Total 2024-25 Estimated Increased Costs</b>	<b>\$42,362,739</b>
--	---------------------

## GCS 2024-25 Reductions/Redirections

School Improvement (PRC 518)	(\$700,000)
------------------------------	-------------

High School Reform (PRC 529)	(245,085)
------------------------------	-----------

School Closings	<u>(1,057,933)</u>
-----------------	--------------------

<b>Total 2024-25 Reductions/Redirections</b>	<b><u>(\$2,003,018)</u></b>
--	-----------------------------

<b>Total 2024-25 Operating Funding Increase Request</b>	<b><u>\$40,359,721</u></b>
---	----------------------------





# 2024-2025 Operating Request from Guilford County

---

## Total Guilford County Appropriation for Operating Budget

2023-24 Guilford County Appropriation for Operating Budget	\$260,226,073
2024-25 Estimated Operating Funding Increase Request = 15.5%	<u>40,359,721</u>
<b>2024-25 Guilford County Appropriation for Operating Budget</b>	<b><u>\$300,585,794</u></b>



# Capital Outlay Fund 2024-2025

---



= \$17.7 million

# 2024-2025 OPERATING BUDGET RECOMMENDATION

# 2024-2025 State Public School Fund

---

**Recommended State Fund Budget =  
\$485,033,601**

- 2023-2024 allotment formulas adjusted for estimated impact of salary & benefit increases
- Allotted Average Daily Membership (ADM)
  - ✓ 2023-2024 NCDPI Best 1 of 2 ADM = 66,474
  - ✓ 2024-2025 GCS Projected K-12 ADM = 65,954



# 2024-2025 Local Current Expense Fund

---

- 2024-2025 Recommended Local Fund = **\$304,589,218**
- Operating Request from County Commissioners = **\$300,585,794**
  - \$260,226,073 = 2023-2024 county appropriation
  - + 40,359,721 = increase requested for 2024-2025 (15.5%)
  - \$300,585,794 = 2024-2025 county appropriation requested
- Other Local Sources = Fines & forfeitures **\$3,000,000**
- Interest earned on investments **\$1,003,424**

# 2024-2025 Federal Grants Fund

---

- Used 2023-2024 Federal Allotments + Estimated Carryover = **\$91,557,348**
- 2024-2025 federal planning allotments from NCDPI have not yet been released.

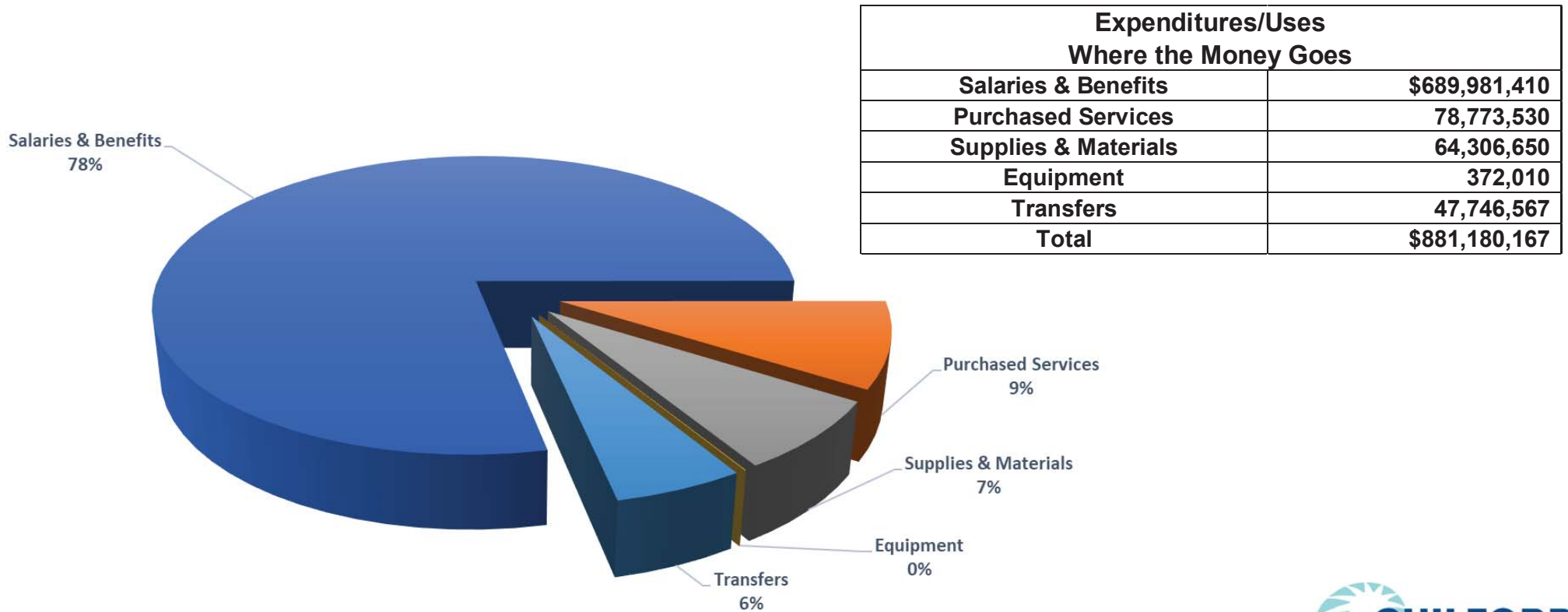


# 2024-2025 Operating Budget



Revenues/Sources	
Where The Money Comes From	
State	\$ 485,033,601
Local	304,589,218
Federal	91,557,348
Total	\$ 881,180,167

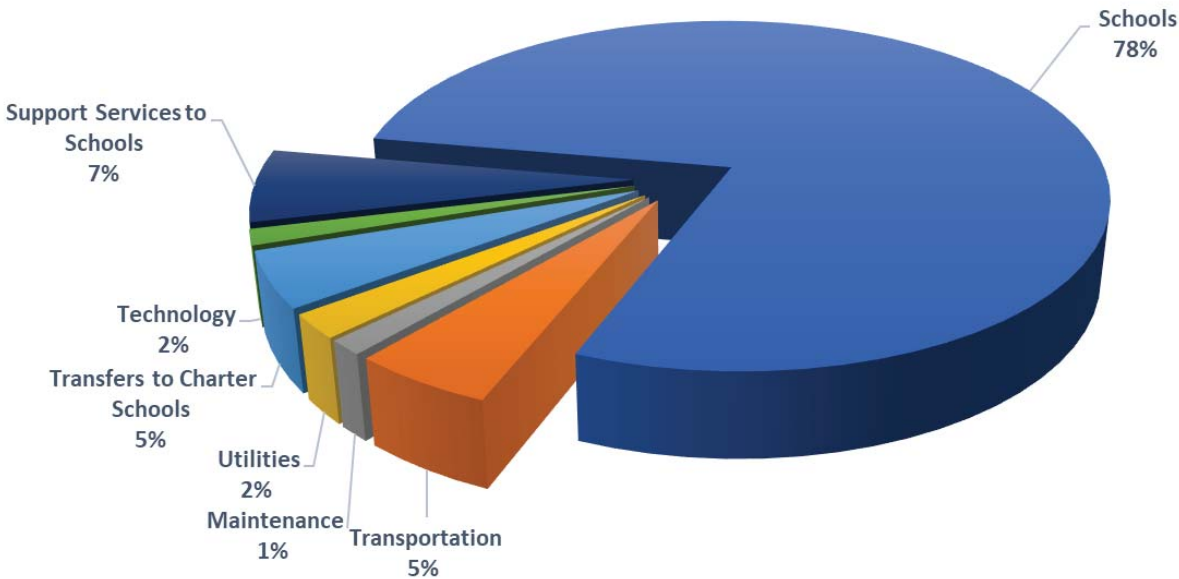
# 2024-2025 Operating Budget





# 2024-2025 Operating Budget

Summary by Purpose/Function	
Schools	\$690,116,466
Transportation	45,870,505
Maintenance	11,874,143
Utilities	19,183,668
Transfers to Charter Schools	43,963,922
Technology	12,475,968
Support Services to Schools	57,695,495
<b>Total</b>	<b>\$881,180,167</b>



# 2024-2025 Total Budget Recommendation

Funding Sources	2023-2024 Budget Resolution	2024-2025 Budget Recommendation
State Fund	\$489,785,886	\$485,033,601
Local Fund (County)	\$268,892,063	\$304,589,218
Federal Fund	\$201,570,503	\$91,557,348
Capital Outlay Fund	\$10,175,000	\$17,700,000
Child Nutrition	\$48,729,971	\$52,592,003
ACES Fund	\$6,246,733	\$6,236,175
Special Revenue Fund	\$13,882,333	\$9,968,000
<b>Total</b>	<b>\$1,039,282,489</b>	<b>\$967,676,345</b>

# Future Budget Considerations

## **GEMS**

(Guilford Enterprise Management System)

- Fully integrated enterprise resource planning system
- Replaces 30+ year legacy systems
- Go live date of **January 1, 2025**



### Transportation Efficiency

- Realignment of bus routes
- Vehicle purchase to reduce dependence on contractors
- GCS Non-Transport Zone Improvements
- Utilization of Shuttle Points



### Technology

- Develop a lifecycle replacement plan for future device purchases, warranties and repairs



### School Closings

- In alignment with Facilities Master Plan
- Eliminates inefficiencies in operating small schools
- Greater number of students in state-of-the-art learning environments




### Better Together Campus


- Consolidates most administrative staff onto a single campus
- Realizes operating efficiencies
- No bond dollars required


# Budget Process – Next Steps





# 2024-25 Budget Priorities

- 

**Increase in Pay for Teachers and Frontline Workers**
- 

**Implement Grades and Steps for School Nutrition Staff**
- 

**Sustain High-Dosage Tutoring**
- 

**Continue School Safety Strategies**
- 

**Support Non-Bond Maintenance Projects**

# 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 Guilford Technical Community College Board of Trustees requested a total budget of \$21,575,000 from Guilford County - \$19,520,000 in operating funds and \$2,055,000 in capital outlay funds. This request is \$1.4 million higher than the current year's budget.

The table below shows the County's allocation to the GTCC FY2025 Budget. The College receives additional funding from other sources, including the State of North Carolina.

## Budget Summary

	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Budget	vs. FY24 Adopt (%)
<b>EXPENSE</b>					
Operating Expenses	\$17,507,500	\$18,107,500	\$18,607,500	\$19,028,000	2%
Capital Maintenance	550,000	1,550,000	1,550,000	-	(100%)
Debt Repayment	9,606,204	10,203,991	10,266,968	10,235,015	0%
<b>Total Expense</b>	<b>\$27,663,704</b>	<b>\$29,861,491</b>	<b>\$30,424,468</b>	<b>\$30,424,468</b>	<b>(4%)</b>
<b>REVENUE</b>					
Federal & State Funds					
<i>American Rec/Reinvest Act</i>	\$333,063	\$288,095	\$256,968	\$225,015	(12%)
<b>Total Revenue</b>	<b>\$333,063</b>	<b>\$288,095</b>	<b>\$256,968</b>	<b>\$225,015</b>	<b>(12%)</b>
<b>County Funds</b>	<b>\$27,330,641</b>	<b>\$29,573,396</b>	<b>\$30,167,500</b>	<b>\$29,038,000</b>	<b>(4%)</b>

## FY2024 Budget Highlights

- The FY2025 Budget increases the operating funding for GTCC to \$19,028,000.
- The FY2025 Budget also includes \$10.2 million in debt service for GTCC. For more information on the County's debt obligations, see the Debt Service section of the budget book.

# Guilford Technical Community College

## Funding History

The table below shows funding for Guilford Technical Community College since Fiscal Year 2013-14:

Year	Operating Budget	Total Change	Capital Budget	Total Change	College Debt Repayment*	Total School Support
FY2014	\$12,397,690		\$1,500,000	-	\$11,408,262	\$25,305,952
FY2015	\$13,297,690	\$900,000	\$1,500,000	-	\$11,409,559	\$26,207,249
FY2016	\$14,350,000	\$1,052,310	\$1,500,000	-	\$10,200,064	\$26,050,064
FY2017	\$14,650,000	\$300,000	\$1,500,000	-	\$10,722,431	\$26,872,431
FY2018	\$15,150,000	\$500,000	\$1,500,000	-	\$11,010,770	\$27,660,770
FY2019	\$16,150,000	\$1,000,000	\$1,500,000	-	\$9,974,333	\$27,624,333
FY2020	\$16,650,000	\$500,000	\$1,000,000	(\$500,000)	\$9,805,367	\$27,455,367
FY2021	\$17,100,000	\$450,000	\$550,000	(\$450,000)	\$9,293,645	\$26,943,645
FY2022	\$17,507,500	\$407,500	\$1,550,000	\$1,000,000	\$9,606,204	\$28,663,704
FY2023	\$18,107,500	\$600,000	\$1,550,000	-	\$10,203,991	\$29,861,491
FY2024	\$18,607,500	\$500,000	\$1,550,000	-	\$10,266,968	\$30,424,468
<b>FY2025</b>	<b>\$19,028,000</b>	<b>\$420,500</b>	<b>-</b>	<b>(\$1,550,000)</b>	<b>\$10,235,015</b>	<b>\$29,263,015</b>



DATE: April 4, 2024

TO: Guilford County Commissioners

FROM: Dr. Anthony Clarke, President, Guilford Technical Community College

SUBJECT: Fiscal Year 2024/25 GTCC County Operating Budget Request

The FY2024/25 GTCC County Operating Budget request is provided below. GTCC currently employs 125 county-funded employees which include thirty vacancies.

Our current total budget is:

Budget	Amount	Percent	Number of Full-time Positions
State	\$79,783,620	53.3%	581
County:			
Utilities/Rent/Insurance/Legal	\$4,307,641		0
Building Maintenance	\$4,010,246		29
Custodial Services	\$3,943,017		53
Campus Police	\$2,898,524		30
Institutional Support	\$2,691,190		6
Grounds Maintenance	<u>\$ 756,882</u>		<u>7</u>
Total County Operating	\$18,607,500	12.4%	125
Federal Grants / Loans	\$39,002,696	26.1%	0
Institutional / Other	<u>\$12,337,065</u>	8.2%	<u>17</u>
TOTAL	\$149,730,881	100%	723

Our operating budget request totals \$19,520,000, an increase of \$912,500 or 4.9% and includes the following:

gtcc.edu

PO BOX 309 | 601 EAST MAIN STREET | JAMESTOWN, NC 27282 | P. 336-334-4822



Jamestown Campus Aviation Campus Cameron Campus Greensboro Campus High Point Campus Small Business Center Union Square Campus



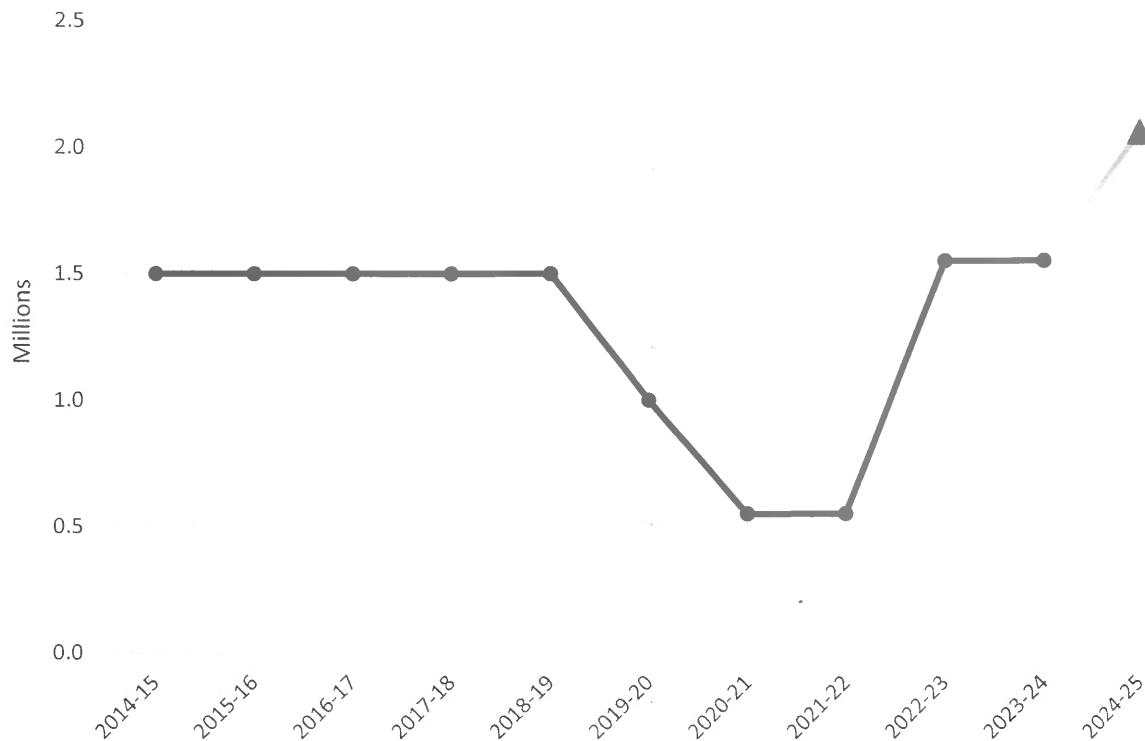
Description	Projected Item Cost	Projected Total Costs	Comments
3% salary increase for FY2024/25	\$209,847		The 3% pay increase is equal to the College's state-funded employees for FY2024/25. Community college employees do not receive a cost-of-living increase.
FY2024/25 medical insurance rate increase of 4.2%	\$25,002		Same increases as state-funded employees.
President's maximum incentive-pay increase (including benefits)	\$1,817		
Total FY2024/25 salary/benefits change		\$236,666	
Supplemental retirement fund match increase of 1%		\$275,000	Currently funding a 2% match for employee contributions to the College's voluntary supplemental retirement plans – NC 401k, NC457, and 403b.
Increase in utility rates		\$201,230	7.1% increase in water/electric rates with offset in gas rates.
Insurance & bonding premium increases		\$190,407	24.8% increase in insurance rate because of various liability increases and projected rate increases.
Rent increase		\$9,197	1.3% increase in rental rates.

On October 3, 2023, the NC General Assembly approved their 2023-2025 biennium budget. This budget included a 3% pay increase for FY2024/2025. Our request is that our county-funded employees receive the same pay increase as our state-funded employees.

We have also included a \$275,000 request for an additional 1% match (totaling up to a 3% match) for employees contributing to one of our voluntary supplemental retirement plans – NC401k, NC457, and/or 403b. Currently 392 employees participate in a supplemental retirement plan. 320 are state-funded employees, 59 are county-funded employees, and 13 are institutional-funded employees. We estimate that a 3% match will equate to 1.1% of total payroll costs.

A history of our capital outlay from the County is below. We have maintained our fifty-three buildings across five campuses with a \$1.5 million capital outlay for five of the last ten years and \$1.55 million for the last two years. This year, we are asking for \$2.055 million to maintain our campuses. As previously discussed, in addition to our routine request, we are asking for the \$11.1 million to move forward with the construction phase of the Aviation Training Center.

### County Capital Allocation FY2014/15 to FY2024/25



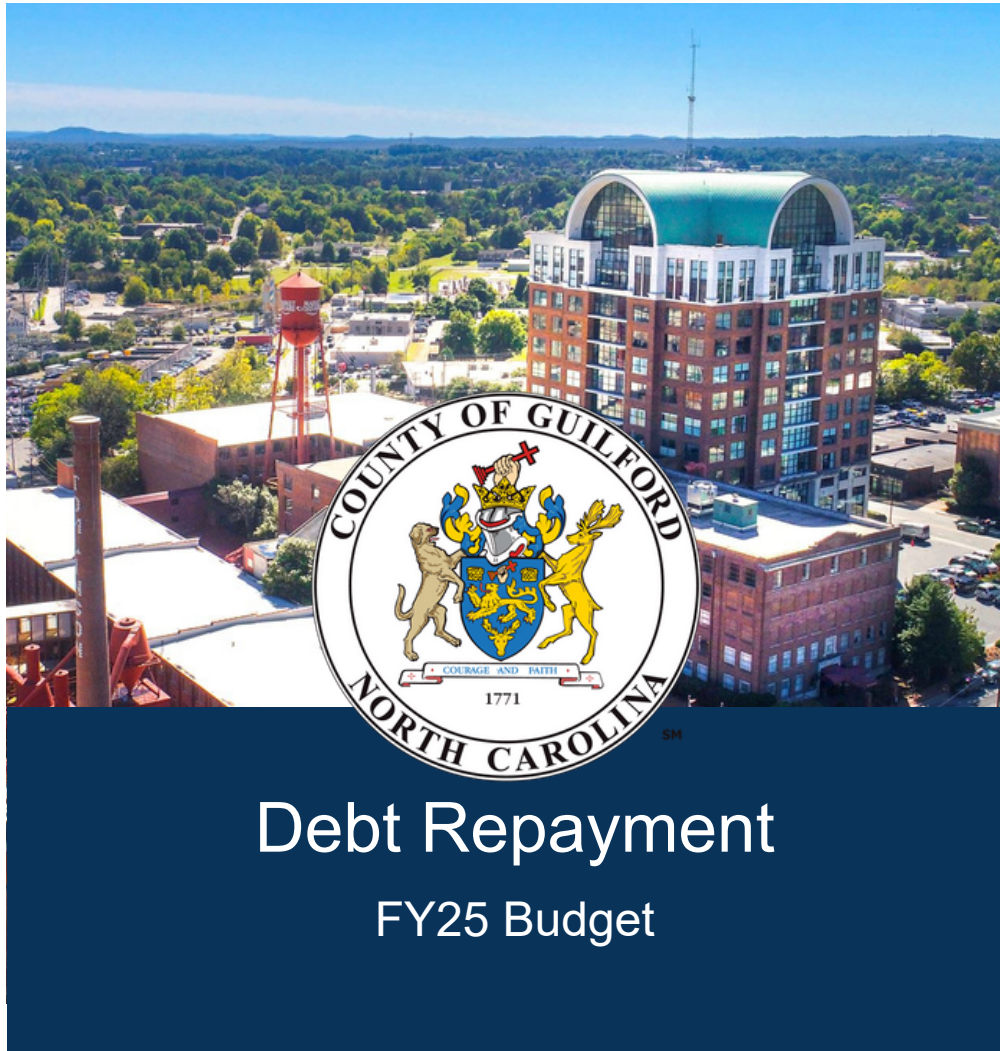
A list of proposed FY2024/25 annual local capital outlay projects are numbered in priority order below.

Priority	Project	Projected Cost	Comments
1	Add Chiller capacity to Jamestown Central Energy Plant (CEP)	\$495,000	Presently the CEP only has enough capacity to operate the college during high heat days if 100% of the chillers are operating. We need to have an additional chiller to have redundancy for unscheduled maintenance or failure.
2	Replace existing roofs at end of life on Learning Resource Center (LRC) – Jamestown Campus and Continuing Education Center (CEC) – Greensboro Campus	\$475,000	GTCC is on schedule to replace all existing roofs that are 20 years old and showing signs of failure. We are making continuous improvements that will dramatically reduce damage to interiors and equipment due to failed roofs.

3	Replace/upgrade floor finishes across all campuses	\$635,000	Recent surveys of the floor finishes across the college show a large number of classrooms and labs with worn out, uncleanable, or failed floor finishes. This includes carpet, VCT, and tile.
4	Phase I - Underground infrastructure replacement	\$450,000	GTCC Jamestown campus was built over a 65-year period and much of the early water distribution pipes and valves are beyond end of life. During the Medlin renovation, we had to replace approximately one hundred feet of supply pipe due to its conflict with sidewalk structure. We also discovered that the pipe interior was heavily calcified and corroded to the point of near failure. We do not know how much of our existing water supply infrastructure is more than 40 years old and in similar condition. This phase one work is to hire engineers to study the problem, perform tests to quantify the issues so that we can start to address the problem and address the highest priority pipes.
A	Aviation Training Center – Phase I	\$11,100,000	Based on the County’s intention to commit to funding the project, the State Construction Office (SCO) approved to move forward with the design phase. To begin the construction phase in FY2024/25, the SCO will require GTCC to show the county funds are available.

Please let me know if we can provide any additional information.

cc: Michael Halford, Guilford County  
Toy Beeninga, Guilford County  
Angela Carter, GTCC  
Mitchell Johnson, GTCC



# Debt Repayment

## FY25 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.
- **Installment Financing** Structured debt through a bank to fund the purpose of vehicles, equipment, or other items.

## 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

	FY2024 Adopted	FY2025 Recommended
<b>Total Debt Service Expense</b>		
Bond Principal	\$74,350,000	\$74,910,000
Bond Interest	29,481,111	44,451,234
Capital-Rel Debt Principal	2,694,500	2,657,604
Capital-Rel Debt Interest	1,019,985	1,001,665
Legal Services and Miscellaneous	407,404	900,000
Future Modeled Capacity	-	4,954,698
Transfer to School Capital Outlay	-	2,000,000
<b>Total</b>	<b>\$107,953,000</b>	<b>\$130,875,271</b>
<b>Total Debt Service by Purpose</b>		
Guilford County Schools	\$77,596,398	\$93,792,637
Transfer to School Capital	-	2,000,000
Guilford Technical Community College	10,266,968	9,870,899
Guilford County	17,226,151	16,566,504
Guilford County – Vehicles	2,063,839	2,790,464
Other	799,644	5,854,697
<b>Total</b>	<b>\$107,953,000</b>	<b>\$130,875,271</b>
<b>Sources of Funds for Debt Service</b>		
<b>Guilford County Schools</b>		
Property Tax Schools	\$38,920,000	\$34,920,000
Restricted Sales Tax for Schools	29,000,000	31,580,000
State Lottery Funds for Schools	4,750,000	4,750,000
American Rec. Reinvestment Act	1,707,739	1,698,546
Anticipated Bond Premium	-	14,250,000
Fund Balance (Bond Premiums)	3,218,658	10,084,742
Interest on Bond Proceeds	-	4,000,000
<b>Total</b>	<b>\$77,596,398</b>	<b>\$101,283,288</b>
<b>Guilford Technical Community College</b>		
Property Tax for GTCC	\$10,010,000	\$10,010,000
American Rec. Reinvestment Act	256,968	225,015
<b>Total</b>	<b>\$10,266,968</b>	<b>\$10,235,015</b>
<b>Guilford County</b>		
Property Tax for County	\$13,160,000	\$13,432,590
Transfer - General Fund Debt Leveling	1,575,000	1,575,000
American Rec. Reinvestment Act	417,679	365,743
Fund Balance	2,073,472	1,327,525
Transfer - General Fund Vehicle Purchase	2,863,483	2,656,110
<b>Total</b>	<b>\$20,089,634</b>	<b>\$19,356,968</b>
<b>Future School Capital</b>		
Dedicated Property Tax (7.30¢)*	<b>\$51,100,000</b>	<b>\$52,130,000</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

# Debt Repayment

## FY2025 Budget Highlights

- The FY2025 Budget meets mandated debt service requirements for past bond issuances supporting Guilford County Public Schools, Guilford Technical Community College, and Guilford County. This commitment represents 10% of the county's property tax rate.
- The Budget includes an additional **\$52.1 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 and \$180 million in March 2024 for school facility needs. The County issued \$41 million for county facility needs in November 2020. 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, vehicle installment financings, and two-thirds general obligation. Planned debt includes:

- \$1.7 billion school over three equaled structured issuances, planned now in FY2025, FY2027, and FY2029.
- \$11.1 million for GTCC in FY2026
- Future installment financing for vehicle purchases

Existing Debt				Existing + Planned Debt			
Fiscal Yr	Principal	Interest	Total	Fiscal Yr	Principal	Interest	Total
2024-25	76,930,500	31,065,599	107,996,099	2024-25	77,567,604	45,452,899	123,020,503
2025-26	59,815,500	27,484,631	87,300,131	2025-26	60,484,460	56,090,076	116,574,536
2026-27	68,115,000	24,615,894	92,730,894	2026-27	70,453,062	53,995,391	124,448,452
2027-28	52,875,000	21,352,099	74,227,099	2027-28	88,023,285	78,300,526	166,323,811
2028-29	50,275,377	18,839,991	69,115,368	2028-29	85,849,992	74,258,504	160,108,497
2029-30	42,485,000	16,551,384	59,036,384	2029-30	110,670,556	98,668,666	209,339,221
2030-31	42,185,000	14,624,051	56,809,051	2030-31	110,370,556	93,559,556	203,930,111
2031-32	51,444,623	13,010,235	64,454,858	2031-32	151,019,067	88,763,962	239,783,029
2032-33	30,085,000	10,191,995	40,276,995	2032-33	128,603,791	80,966,999	209,570,790
2033-34	30,085,000	8,838,645	38,923,645	2033-34	127,495,354	74,687,710	202,183,064
2034-35	30,080,000	7,716,126	37,796,126	2034-35	126,326,496	68,694,673	195,021,169
2035-36	30,075,000	6,617,926	36,692,926	2035-36	125,099,444	62,784,148	187,883,593
2036-37	30,075,000	5,518,844	35,593,844	2036-37	125,099,444	56,933,844	182,033,288
2037-38	20,725,000	4,401,156	25,126,156	2037-38	115,749,444	51,064,934	166,814,378
2038-39	20,725,000	3,587,344	24,312,344	2038-39	115,749,444	45,499,899	161,249,344
2039-40	18,505,000	2,773,531	21,278,531	2039-40	113,529,444	39,934,865	153,464,309
2040-41	18,505,000	2,115,688	20,620,688	2040-41	113,529,444	34,525,799	148,055,243
2041-42	18,505,000	1,457,844	19,962,844	2041-42	113,529,444	29,116,733	142,646,177
2042-43	10,000,000	800,000	10,800,000	2042-43	105,024,444	23,707,667	128,732,111
2043-44	10,000,000	400,000	10,400,000	2043-44	105,024,444	18,556,444	123,580,889
2044-45	-	-	-	2044-45	95,024,444	13,405,222	108,429,667
2045-46	-	-	-	2045-46	63,357,778	9,445,667	72,803,444
2046-47	-	-	-	2046-47	62,777,778	6,277,778	69,055,556
2047-48	-	-	-	2047-48	31,388,889	3,138,889	34,527,778
2048-49	-	-	-	2048-49	31,388,889	1,569,444	32,958,333
<b>Total</b>	<b>\$711,491,000</b>	<b>\$221,962,983</b>	<b>\$993,453,983</b>		<b>\$2,453,137,000</b>	<b>\$1,209,400,293</b>	<b>\$3,662,537,293</b>



# Debt Repayment

## Type and Purpose of Current Debt Issues in Repayment

General Obligation Debt					
Issue Description	Issue Date	Issue Amount*	Amount by Purpose		
2024 GO Bonds	2/13/2024	\$180,000,000	\$180,000,000	100.00%	Schools
2022 IFC	12/19/2022	4,295,000	4,295,000	100.00%	Vehicle Purchases
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	9/17/2021	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

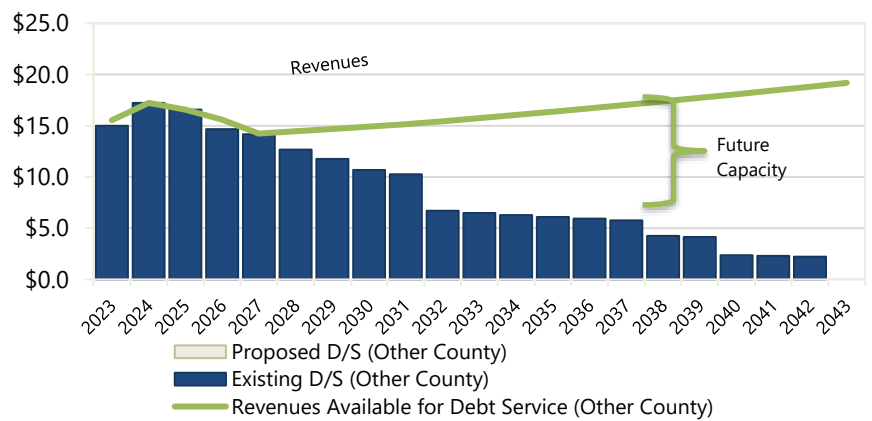
## County Debt Model

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,

## 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	Fund Balance
2024-25	11,803,524	4,762,980	16,566,504	13,432,590	1,575,000	365,743	996,522	196,649
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	1,575,000	258,546	-	-
2027-28	9,530,046	3,143,839	12,673,885	14,254,772	1,575,000	202,909	-	-
2028-29	9,082,437	2,681,341	11,763,778	14,539,868	1,575,000	145,931	-	-
2029-30	8,455,966	2,233,130	10,689,096	14,830,665	1,575,000	87,881	-	-
2030-31	8,435,500	1,826,006	10,261,506	15,127,278	1,575,000	29,294	-	-
2031-32	5,185,000	1,508,251	6,693,251	15,429,824	1,575,000	-	-	-
2032-33	5,185,000	1,292,851	6,477,851	15,738,420	1,575,000	-	-	-
2033-34	5,185,000	1,099,051	6,284,051	16,053,189	1,575,000	-	-	-
2034-35	5,180,000	905,251	6,085,251	16,374,253	1,575,000	-	-	-
2035-36	5,180,000	748,151	5,928,151	16,701,738	1,575,000	-	-	-
2036-37	5,180,000	590,031	5,770,031	17,035,772	1,575,000	-	-	-
2037-38	3,820,000	431,231	4,251,231	17,376,488	1,575,000	-	-	-
2038-39	3,820,000	316,631	4,136,631	17,724,018	1,575,000	-	-	-
2039-40	2,155,000	202,031	2,357,031	18,078,498	1,575,000	-	-	-
2040-41	2,155,000	134,688	2,289,688	18,440,068	1,575,000	-	-	-
2041-42	2,155,000	67,344	2,222,344	18,808,869	1,575,000	-	-	-
2042-43	-	-	-	19,185,047	1,575,000	-	-	-
2043-44	-	-	-	19,568,747	1,575,000	-	-	-
<b>Total</b>	<b>\$113,482,693</b>	<b>\$29,789,295</b>	<b>\$143,271,988</b>	<b>\$326,376,607</b>	<b>\$31,500,000</b>	<b>\$1,403,038</b>	<b>\$996,522</b>	<b>\$196,649</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 FY25.



# 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.

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 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	Estimated Vehicles Replaced	Existing Debt Service	Proposed Debt Service	Total Debt Service	General Fund Transfer	Debt Service Fund Balance Appropriation
2024-25	-	-	2,016,060	774,404	2,790,464	2,656,110	134,354
2025-26	4,500,000	75	1,968,280	774,404	2,742,684	2,742,684	-
2026-27	4,500,000	75		2,057,558	2,057,558	2,057,558	-
2027-28	4,500,000	75	-	3,340,712	3,340,712	3,340,712	-
2028-29	4,500,000	75	-	3,849,462	3,849,462	3,849,462	-
2029-30	4,500,000	75	-	5,132,615	5,132,615	5,132,615	-
2030-31	4,500,000	75	-	5,132,615	5,132,615	5,132,615	-
2031-32	4,500,000	75		5,132,615	5,132,615	5,132,615	-

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.

**The County is not planning to purchase vehicles in Fiscal Year 2025 as a budget balancing strategy. This pushes replacement needs back one year and will create a need for additional replacements in future years when recurring revenues are identified.**

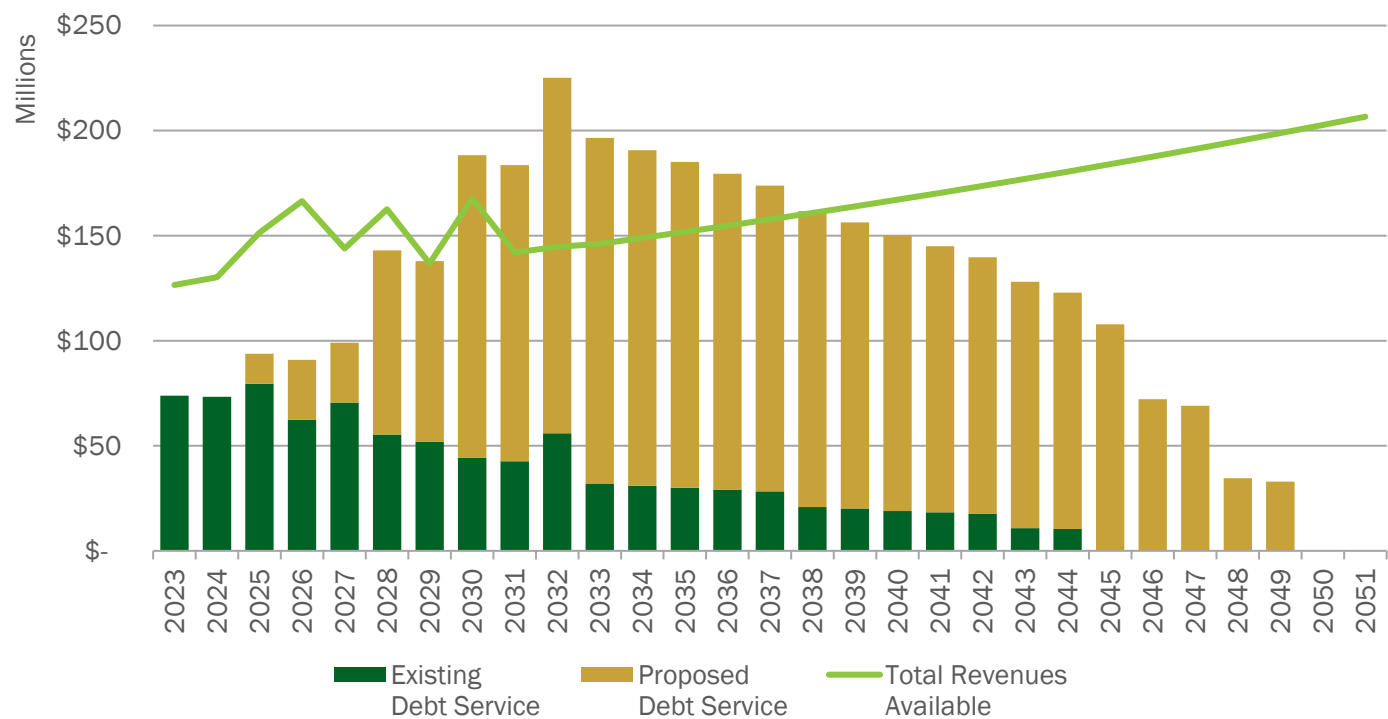
# Debt Repayment

## 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 **\$52.1 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).
- The FY25 budget includes an estimated \$14.5 million in bond premium to cover the first tranche of issuances to support the \$1.7 billion in voter approved bonds.

The table below shows annual debt service payments for all issued debt:



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

# Debt Repayment

## School Debt Model

Total Requirements				Total Revenues Available							
Fiscal Year	Current Debt	Proposed Debt	Total Debt Service	Property Tax	Investment Earnings	Restricted Sales Tax	Lottery & ARRA	Est. Bond Premium	Honor School Capital	Total	Cumulative Surplus/ (Deficit)
2022-23	73,884,234	-	73,884,234	38,078,223	-	27,700,000	6,504,430	4,258,758	50,000,000	126,541,411	52,657,177
2023-24	73,324,974	-	73,324,974	38,920,000	-	29,000,000	6,496,474	4,717,394	51,100,000	130,233,868	109,566,072
<i>Figures above are shown for reference and not in totals</i>											
2024-25	79,542,637	14,250,000	93,792,637	34,920,000	4,000,000	29,580,000	6,448,546	24,334,742	52,130,000	151,413,288	167,186,722
2025-26	62,377,841	28,500,000	90,877,841	40,492,368	-	30,171,600	6,399,627	37,000,000	53,172,600	167,236,195	243,545,077
2026-27	70,586,293	28,500,000	99,086,293	41,302,215	-	30,775,032	6,349,620	12,025,944	54,236,052	144,688,863	289,147,647
2027-28	55,362,096	87,625,000	142,987,096	42,128,260	-	31,390,533	6,298,276	28,250,000	55,320,773	163,387,841	309,548,392
2028-29	51,817,079	86,041,667	137,858,745	42,970,825	-	32,018,343	6,245,694	-	56,427,189	137,662,051	309,351,698
2029-30	44,230,704	144,097,222	188,327,926	43,830,241	-	32,658,710	6,192,123	28,250,000	57,555,732	168,486,806	289,510,578
2030-31	42,634,938	140,944,444	183,579,383	44,706,846	-	33,311,884	6,138,056	-	58,706,847	142,863,633	248,794,829
2031-32	55,963,106	169,180,556	225,143,661	45,600,983	-	33,978,122	6,111,023	-	59,880,984	145,571,112	169,222,279
2032-33	32,060,344	164,458,333	196,518,677	46,513,003	-	34,657,684	4,750,000	-	61,078,604	146,999,291	119,702,893
2033-34	30,960,495	159,736,111	190,696,606	47,443,263	-	35,350,838	4,750,000	-	62,300,176	149,844,277	78,850,563
2034-35	30,076,552	155,013,889	185,090,441	48,392,128	-	36,057,855	4,750,000	-	63,546,179	152,746,162	46,506,284
2035-36	29,177,094	150,291,667	179,468,761	49,359,971	-	36,779,012	4,750,000	-	64,817,103	155,706,085	22,743,608
2036-37	28,282,773	145,569,444	173,852,218	50,347,170	-	37,514,592	4,750,000	-	66,113,445	158,725,207	7,616,598
2037-38	20,874,925	140,847,222	161,722,147	51,354,113	-	38,264,884	4,750,000	-	67,435,714	161,804,711	7,699,162
2038-39	20,175,713	136,125,000	156,300,713	52,381,196	-	39,030,182	4,750,000	-	68,784,428	164,945,805	16,344,255
2039-40	18,921,500	131,402,778	150,324,278	53,428,820	-	39,810,785	4,750,000	-	70,160,116	168,149,722	34,169,699
2040-41	18,331,000	126,680,556	145,011,556	54,497,396	-	40,607,001	4,750,000	-	71,563,319	171,417,716	60,575,859
2041-42	17,740,500	121,958,333	139,698,833	55,587,344	-	41,419,141	4,750,000	-	72,994,585	174,751,070	95,628,096
2042-43	10,800,000	117,236,111	128,036,111	56,699,091	-	42,247,524	4,750,000	-	74,454,477	178,151,092	145,743,077
2043-44	10,400,000	112,513,889	122,913,889	57,833,073	-	43,092,474	4,750,000	-	75,943,566	181,619,114	204,448,301
2044-45	-	107,791,667	107,791,667	58,989,734	-	43,954,324	4,750,000	-	77,462,438	185,156,496	281,813,130
2045-46	-	72,194,444	72,194,444	60,169,529	-	44,833,410	4,750,000	-	79,011,687	188,764,626	398,383,312
2046-47	-	69,055,556	69,055,556	61,372,919	-	45,730,079	4,750,000	-	80,591,920	192,444,918	521,772,674
2047-48	-	34,527,778	34,527,778	62,600,378	-	46,644,680	4,750,000	-	82,203,759	196,198,817	683,443,713
2048-49	-	32,958,333	32,958,333	63,852,385	-	47,577,574	4,750,000	-	83,847,834	200,027,793	850,513,173
2049-50	-	-	-	65,129,433	-	48,529,125	4,750,000	-	85,524,790	203,933,349	1,054,446,522
<b>Total</b>	<b>\$730,315,590</b>	<b>2,677,500,000</b>	<b>3,407,815,590</b>	<b>1,331,902,684</b>	<b>4,000,000</b>	<b>995,985,391</b>	<b>135,682,964</b>	<b>129,860,686</b>	<b>1,755,264,315</b>	<b>4,352,696,040</b>	

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

# Debt Repayment

## Guilford Technical Community College Debt Model

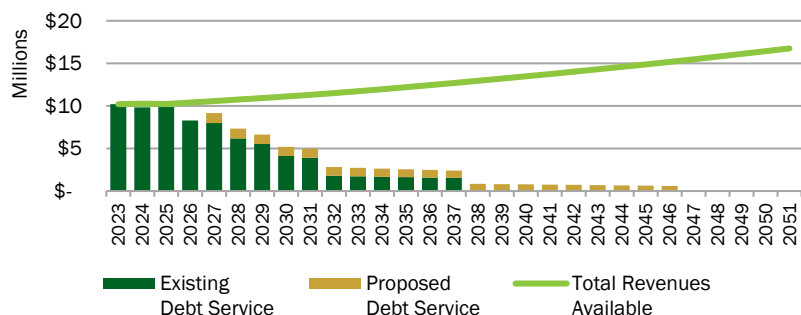
The following are Guilford Technical Community College debt repayment based on current bond issuances and schedules.

- In an April 2024 Budget Work Session, the Board of Commissioners approved \$11.1 million in future debt financing to fund GTCC's Aviation Campus Phase I. The State of North Carolina funded \$25 million to support the project. The County anticipates needing the funds in FY26-FY27.

## Estimated Annual Debt Service Payments

Existing and Planned GTCC Debt				Sources of Funds		
Fiscal Year	Existing Debt	Planning Debt	Total Debt Service Requirements	Property Tax (County Funds)	ARRA Subsidy	Total
2025	9,870,899	-	\$9,870,899	\$10,010,000	\$225,015	\$10,235,015
2026	8,291,443	-	8,291,443	10,210,200	192,403	10,402,603
2027	7,985,462	1,160,000	9,145,462	10,414,404	159,065	10,573,469
2028	6,191,118	1,131,000	7,322,118	10,622,692	124,836	10,747,528
2029	5,534,511	1,102,000	6,636,511	10,835,146	89,781	10,924,927
2030	4,116,584	1,073,000	5,189,584	11,051,849	54,067	11,105,916
2031	3,912,607	1,044,000	4,956,607	11,272,886	18,022	11,290,908
2032	1,798,501	1,015,000	2,813,501	11,498,344	-	11,498,344
2033	1,738,800	986,000	2,724,800	11,728,310	-	11,728,310
2034	1,679,099	957,000	2,636,099	11,962,877	-	11,962,877
2035	1,634,323	928,000	2,562,323	12,202,134	-	12,202,134
2036	1,587,681	899,000	2,486,681	12,446,177	-	12,446,177
2037	1,541,039	870,000	2,411,039	12,695,100	-	12,695,100
2038	-	841,000	841,000	12,949,002	-	12,949,002
2039	-	812,000	812,000	13,207,982	-	13,207,982
2040	-	783,000	783,000	13,472,142	-	13,472,142
2041	-	754,000	754,000	13,741,585	-	13,741,585
2042	-	725,000	725,000	14,016,417	-	14,016,417
2043	-	696,000	696,000	14,296,745	-	14,296,745
2044	-	667,000	667,000	14,582,680	-	14,582,680
2045	-	638,000	638,000	14,874,333	-	14,874,333
2046	-	609,000	609,000	15,171,820	-	15,171,820
2047	-	-	-	15,475,257	-	15,475,257
2048	-	-	-	15,784,762	-	15,784,762
2049	-	-	-	16,100,457	-	16,100,457
2050	-	-	-	16,422,466	-	16,422,466
<b>Total</b>	<b>\$55,882,067</b>	<b>\$17,690,000</b>	<b>\$73,572,067</b>	<b>\$337,045,766</b>	<b>\$863,189</b>	<b>\$377,908,955</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, 2024, the County's net debt is equal 3.37% of the estimated assessed value of taxable property, below the 8% statutory limit, and its unused debt capacity (the 'Legal Debt Margin') is approximately \$3.3 billion. These are estimated figures.

### Computation of Legal Debt Margin – Fiscal Year Ending June 30, 2024

Estimated appraised property valuation <sup>1</sup>	\$	71,805,898,782
<b>Debt limit (8% of total assessed valuation)</b>	<b>\$</b>	<b>5,744,471,903</b>
Debt applicable to debt limit:		
<i>Bonded debt</i>	\$	691,905,000
<i>Bonds authorized, but unissued:</i>	\$	1,700,000,000
<i>Limited obligation bonds</i>	\$	16,845,000
<i>Obligations under capital lease and purchase money installment contracts</i>	\$	3,841,000
Gross debt	\$	2,412,591,000
Less statutory deductions:		
<i>Refunding bonds authorized, but unissued</i>	\$	-
<i>Amounts held in sinking funds<sup>2</sup></i>	\$	1,162,346
<i>Bonds issued and outstanding for water purposes</i>	\$	122,435
	\$	1,284,781
Net debt applicable to limit	\$	2,413,875,781
<b>As a percentage of total assessed valuation</b>		<b>3.36%</b>
<b>Legal debt margin (Debt Limit less Net Debt)</b>	<b>\$</b>	<b>3,333,596,122</b>

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

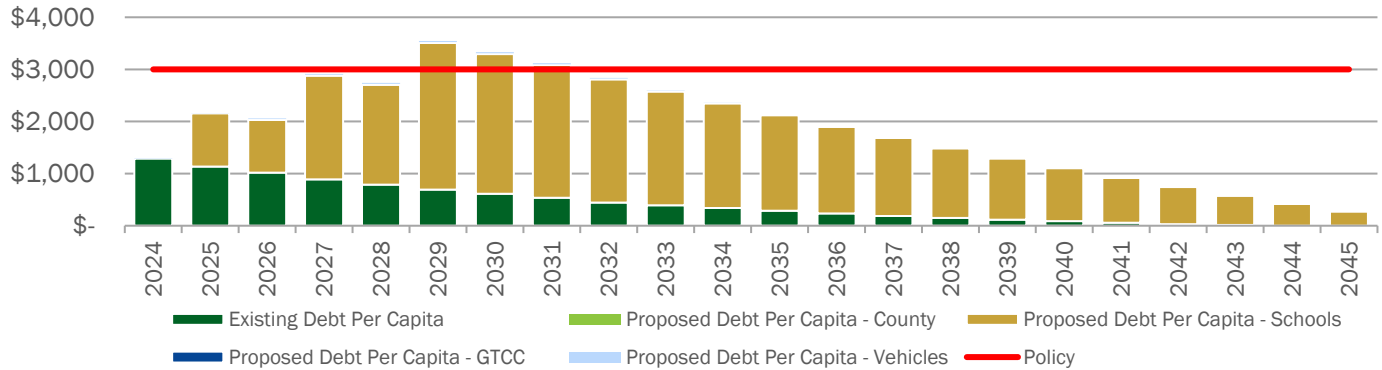
<sup>2</sup> Estimated statement on 4/30/2024

# Debt Repayment

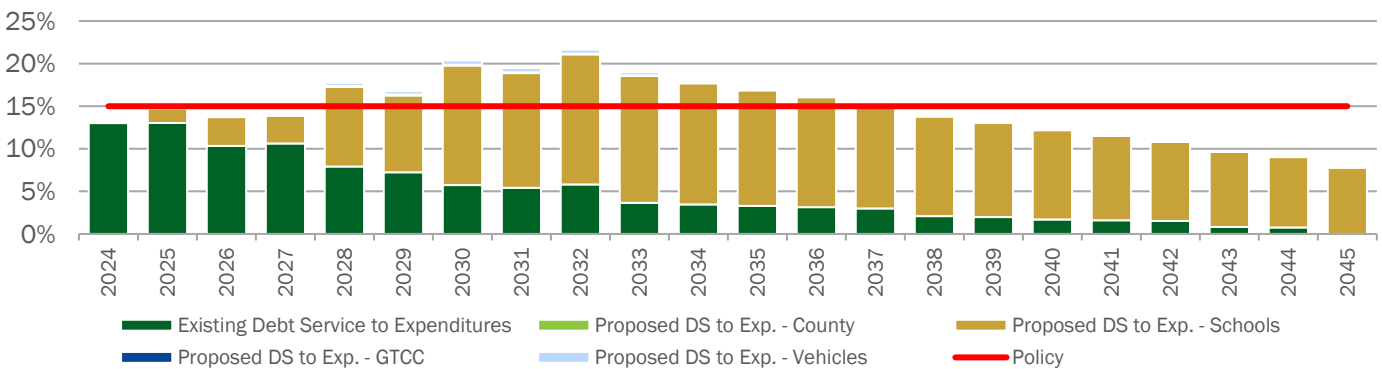
## Local Debt Guidelines

In addition to the statutory limit discussed above, the County 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.

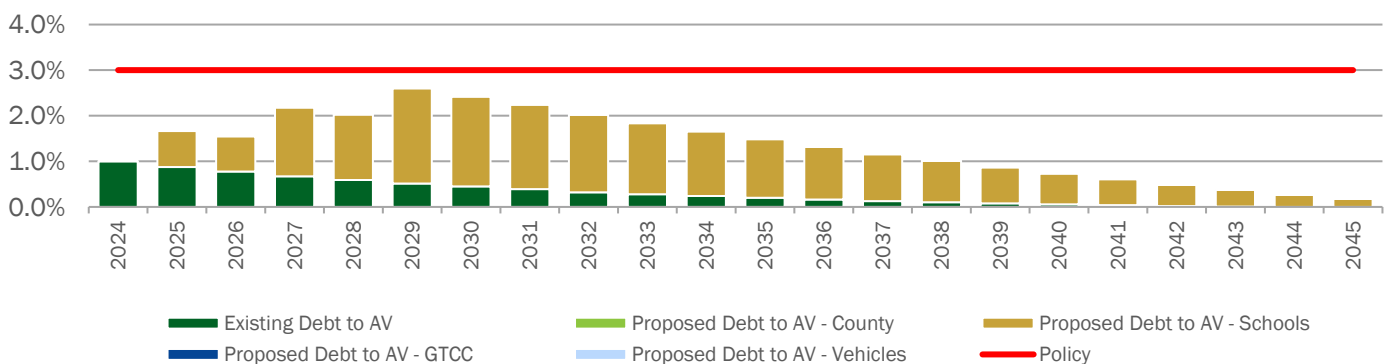
**Debt per Capita.** Local policy is \$3,000 per capita.



**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.



Assumed population growth of 1.00% per year.

**Assumptions:** Assumed General Fund expenditure growth of 3.00% per year.

Assumed Assessed Value growth of 2.00% per year.







# ARPA Enabled Projects

## Department Purpose

The ARPA Enabled Projects is a new fund recommended with the Fiscal Year 2025 budget. ARPA Enabled Projects are defined as programs 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. Based on four years of revenue loss calculations, Guilford County's FY20 through FY23 combined revenue loss is \$90,233,145

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.

Funding is included in the Fiscal Year 2024-25 budget for items/projects not already under contract.

Broadband Initiatives	391,880
Center for Hope and Healing	1,000,000
Continuum of Care	1,000,000
EMT and Paramedic Academy	387,052
Food Security	722,906
Homelessness Taskforce Admin	586,911
Pleasant Garden Water and Sewer	5,500,000
The Bridge	2,000,000
Transitional Therapeutic Foster Care	1,500,000
Windsor Chavis Nocho Community Complex	15,000,000
Women's Recovery Housing	3,000,000
Integrated Service Delivery Admin	9,969,230
Transportation Taskforce Admin	995,000
Infant Mortality - ARPA	85,000

# ARPA Enabled Projects

## Budget Summary

	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2025 Recommended
<b>EXPENSE BY PROJECT</b>				
Personnel	-	\$489,977	\$1,157,508	\$1,235,787
Operating	-	18,507,023	43,028,162	40,863,192
Capital Outlay	-	-	3,456,189	39,000
<b>Total Expense</b>	-	<b>\$18,997,000</b>	<b>\$47,641,859</b>	<b>\$42,137,979</b>
<b>REVENUE</b>				
Appropriated Fund Balance (ARPA Enabled)	-	18,997,000	-	42,137,979
Transfer from General Fund	-	-	47,641,859	-
<b>Total Revenue</b>	-	<b>\$18,997,000</b>	<b>\$47,641,859</b>	<b>\$42,137,979</b>
<b>Positions</b>	<b>2.00</b>	<b>5.00</b>	<b>7.00</b>	<b>7.00</b>

Additional information on ARPA project status updates and financial information, including past federal reports, can be found here: <https://www.guilfordcountync.gov/our-county/administration/covid-recovery-funding>



# Rural Fire Districts Fund

## FY25 Budget

# Rural Fire Districts Fund

## Background

Guilford County utilizes fire protection and 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.

	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2025 Recommended	vs. FY2024 Adopt (%)
<b>Revenues</b>	<b>\$28,436,538</b>	<b>\$31,689,101</b>	<b>\$31,689,101</b>	<b>\$35,229,761</b>	<b>11%</b>
Ad Valorem Taxes	22,724,951	23,812,103	23,812,103	26,554,425	12%
Sales Tax	5,706,201	5,439,771	5,439,771	5,902,000	8%
Other Revenues	5,387	0		0	
Approp. Fund Balance	0	2,437,227	2,437,227	2,773,336	14%
<b>Expenses</b>	<b>\$27,825,747</b>	<b>\$31,689,101</b>	<b>\$31,689,101</b>	<b>\$35,229,761</b>	<b>11%</b>
Operating	27,825,747	31,689,101	31,689,101	35,229,761	11%

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.

# Rural Fire Districts Fund

## FY2025 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
- Fire departments requesting tax rates above current tax rates (8 departments) met with the County Manager & County staff to review their needs

Eight (8) districts requested a tax rate increase. A summary table of the recommended tax rates is provided below. Major drivers in requested tax rates included:

- **Personnel** – Districts continue to struggle to attract and retain volunteers, resulting in the need to hire more full-time positions. Additionally, due to increasing wage rates for public safety positions in surrounding jurisdictions, districts continue to seek ways to retain and attract staff.
- **Operating** – the cost of supplies and personal protective equipment continues to increase, resulting in more expenses than previously planned over the last few fiscal years.
- **Capital Outlay** – the cost of a fire apparatus has increased from \$500,000 to over \$900,000 over the last few years, with an almost 3-year delivery window. To continue replacing equipment, districts are beginning to set aside funding to limit future tax rate impacts. Almost all districts adequately set aside funding in prior years to pay for upcoming radio replacements.

District	FY24 Tax Rate	FY25 Requested Tax Rate	Justification
Fire District 13	.1252	.1600	Addition of 3 positions, 5% COLA and savings for future apparatus, capital equipment and capital building purchases.
Fire District 28	.1390	.1590	Increase personnel hours to add 1 FTE.
McLeansville	.1481	.1650	Increase starting salaries and savings for future apparatus, capital equipment and capital building purchases.
Northeast	.1399	.1599	Increase starting salaries and benefits and savings for future apparatus, capital equipment and capital building purchases.
Oak Ridge	.0977	.1227	5% COLA, station improvements and savings for future apparatus, capital equipment and capital building purchases.
Pleasant Garden	.1388	.1688	Addition of 3 positions and increase starting salaries. Fund consultant for merger with Climax Fire.
Southeast	.1375	.1575	Increase personnel hours to achieve 7-day coverage and savings for future apparatus and capital equipment purchases.
Stokesdale	.1000	.1250	Funds one fire engine refurbishment in FY25 and savings for future capital equipment and capital building purchases.

# Rural Fire Districts Fund

## FY2025 Recommended Tax Rates by Fire Department

Department / District	FY2023 Adopted	FY2024 Adopted	FY2025 Requested	FY2025 Recommended
Alamance	15.55	15.55	15.55	15.55
Climax	17.63	17.63	17.63	17.63
Colfax	11.90	<b>13.59</b>	13.59	13.59
Fire District 13 (Rankin)	12.52	12.52	<b>16.00</b>	<b>16.00</b>
Fire District 28 (Frieden's)	13.90	13.90	<b>15.90</b>	<b>15.90</b>
Gibsonville	7.74	7.74	7.74	7.74
Guil-Rand	14.66	14.66	14.66	14.66
Hornetown	15.00	15.00	15.00	15.00
Julian Volunteer	12.14	12.14	12.14	12.14
Kimesville	8.90	8.90	8.90	8.90
McLeansville	14.81	14.81	<b>16.50</b>	<b>16.50</b>
Mt Hope	8.00	8.00	8.00	8.00
Northeast	13.99	13.99	<b>15.99</b>	<b>15.99</b>
Oak Ridge	9.77	9.77	<b>12.27</b>	<b>12.27</b>
Pinecroft-Sedgefield	13.72	13.72	13.72	13.72
Pleasant Garden	13.88	13.88	<b>16.88</b>	<b>16.88</b>
Southeast	13.75	13.75	<b>15.75</b>	<b>15.75</b>
Stokesdale	10.00	10.00	<b>12.50</b>	<b>12.50</b>
Summerfield	13.10	13.10	13.10	13.10
Whitsett	9.27	9.27	9.27	9.27
High Point: Deep River No. 18	12.41	12.41	12.41	12.41
Greensboro: Fire District 14	9.82	9.82	9.82	9.82
Greensboro: Guilford College FPD	10.00	10.00	10.00	10.00
Greensboro: Guilford College FPSD	5.00	5.00	5.00	5.00
Greensboro: PTIA FPSD	4.95	4.95	4.95	4.95

# Rural Fire Districts Fund

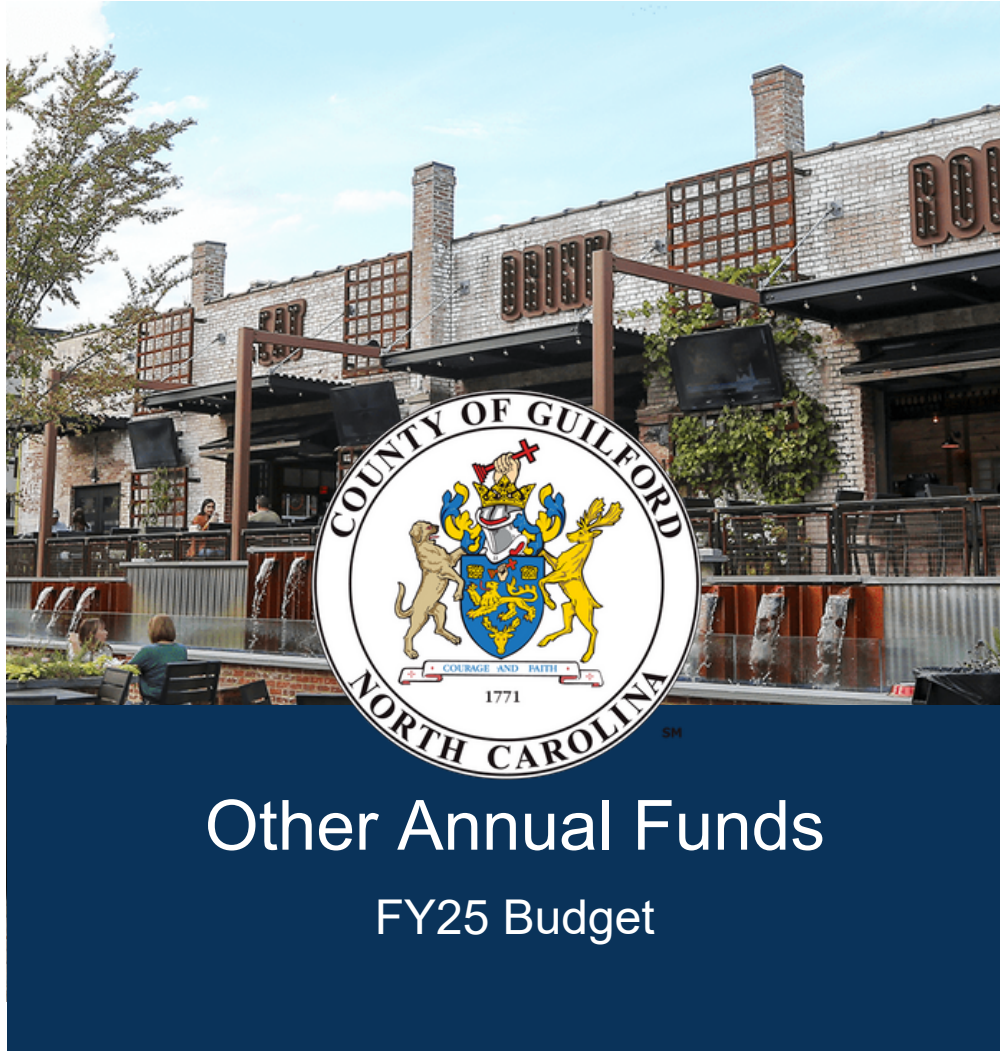
Expense by District	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2025 Recommended	vs. FY2024 Adopt (%)
Alamance FPD	335,967	187,128	187,128	72,126	(61%)
Alamance FPSD	2,158,672	2,661,806	2,661,806	3,033,967	14%
Climax FPD	36,845	87,375	87,375	0	(100%)
Climax FPSD	239,468	371,750	371,750	322,213	(13%)
Colfax FPD	40,181	113,432	113,432	2,373	(98%)
Colfax FPSD	952,710	1,144,888	1,144,888	1,154,211	1%
Deep River No. 18 FPD		42,919	42,919	0	(100%)
Deep River No. 18 FPSD	382,199	388,481	388,481	467,243	20%
Fire Prot Service Dist No. 1	56,516	60,749	60,749	64,021	5%
Friedens No. 28 FPD	69,010	29,491	29,491	2,786	(91%)
Friedens No. 28 FPSD	294,597	378,368	378,368	485,631	28%
Gibsonville FPD	15,715	19,271	19,271	19,774	3%
Guilford College FPD	604,292	570,006	570,006	630,919	11%
Guilford College FPSD	36,573	39,579	39,579	93,122	135%
Guil-Rand FPD	48,311			30,049	
Guil-Rand FPSD	235,394	308,116	308,116	350,167	14%
Julian Fire Prot Serv Dist	87,501	112,273	112,273	123,890	10%
Julian Volunteer FPD	32,083	5,433	5,433	12,568	131%
Kimesville FPD	149,028	151,357	151,357	165,062	9%
McLeansville FPD	214,833	175,000	175,000	90,994	(48%)
McLeansville FPSD	1,795,536	2,001,328	2,001,328	2,342,175	17%
Mt Hope Com FPD	244,685	100,096	100,096	63,200	(37%)
Mt Hope Fire Prot Ser Dist	886,990	1,126,805	1,126,805	1,241,023	10%
No. 14 FPD	46,836	58,997	58,997	0	(100%)
No. 14 FPSD	223,540	288,398	288,398	327,966	14%
Northeast FPD	254,911	195,763	195,763	0	(100%)
Northeast FPSD	1,624,502	2,165,362	2,165,362	2,495,685	15%
Oak Ridge FPD	565,093	130,334	130,334	187,471	44%
Oak Ridge FPSD	1,881,492	2,487,268	2,487,268	3,227,398	30%
Pinecroft-Sedgefield FPD	630,739	156,816	156,816	300,301	91%
Pinecroft-Sedgefield FPSD	2,972,312	3,772,684	3,772,684	3,996,404	6%
Pleasant Garden FPD	216,777	69,343	69,343	89,349	29%
Pleasant Garden FPSD	1,162,680	1,429,804	1,429,804	1,930,348	35%
PTIA FPSD	228,348	205,451	205,451	325,183	58%
Rankin No. 13 FPD	392,090	151,012	151,012	32,786	(78%)
Rankin No. 13 FPSD	1,659,788	2,197,201	2,197,201	2,893,858	32%
Southeast FPD	86,008	54,204	54,204	18,509	(66%)
Southeast FPSD	267,366	345,227	345,227	418,833	21%
Stokesdale FPD	1,330,852	1,533,196	1,533,196	1,876,475	22%
Summerfield FPD	688,525	487,060	487,060	51,927	(89%)
Summerfield FPSD	3,520,754	4,558,497	4,558,497	4,939,386	8%
Whitsett FPD	221,665	170,477	170,477	0	(100%)
Whitsett FPSD	934,363	1,156,356	1,156,356	1,350,368	17%
<b>Grand Total</b>	<b>\$27,825,747</b>	<b>\$31,689,101</b>	<b>\$31,689,101</b>	<b>\$35,229,761</b>	<b>11%</b>

# Rural Fire Districts Fund

## Revenue by Source

FY25 Revenue By District	Property Tax	Sales Tax	Fund Balance	Total Revenue
Alamance Community Fire Protection District	\$ -	\$ -	\$ 72,126	\$ 72,126
Alamance Community Fire Service District Overlay	2,277,159	552,000	204,808	3,033,967
Climax Fire Protection District			-	-
Climax Fire Service District Overlay	259,213	63,000	-	322,213
Colfax Fire Protection District			2,373	2,373
Colfax Fire Service District Overlay	888,153	214,000	52,058	1,154,211
Fire Protection District No. 1 (Hornetown)	48,134	12,000	3,887	64,021
Gibsonville Fire Protection District	14,930	4,000	845	19,774
Guilford College Community Fire Protection District	479,615	113,000	38,304	630,919
Guilford College Community Fire Svc. Dist. Overlay	33,239	8,000	51,883	93,122
Guil-Rand Fire Protection District			30,049	30,049
Guil-Rand Fire Service District Overlay	253,517	62,000	34,650	350,167
Julian Fire Protection District			12,568	12,568
Julian Fire Service District Overlay	95,662	23,000	5,228	123,890
Kimesville Fire Protection District	117,475	29,000	18,588	165,062
McLeansville Fire Protection District			90,994	90,994
McLeansville Fire Service District Overlay	1,846,169	402,000	94,006	2,342,175
Mount Hope Fire Protection District			63,200	63,200
Mount Hope Service District Overlay	944,744	227,000	69,279	1,241,023
No. 13 (Rankin) Fire Protection District			32,786	32,786
No. 13 (Rankin) Fire Service District Overlay	2,296,150	435,000	162,708	2,893,858
No. 14 (Franklin) Fire Protection District			-	-
No. 14 (Franklin) Fire Service District Overlay	247,888	61,000	19,078	327,966
No. 18 (Deep River) Fire Protection District			-	-
No. 18 (Deep River) Fire Service District Overlay	339,352	82,000	45,891	467,243
No. 28 (Frieden's) Fire Protection District			2,786	2,786
No. 28 (Frieden's) Fire Service District Overlay	367,117	77,000	41,514	485,631
Northeast Fire Protection District			-	-
Northeast Fire Service District Overlay	2,059,685	436,000	-	2,495,685
Oak Ridge Fire Protection District			187,471	187,471
Oak Ridge Fire Service District Overlay	2,621,470	502,000	103,928	3,227,398
Pinecroft-Sedgefield Fire Protection District			300,301	300,301
Pinecroft-Sedgefield Fire Service District Overlay	3,114,187	754,000	128,217	3,996,404
Pleasant Garden Fire Protection District			89,349	89,349
Pleasant Garden Fire Service District Overlay	1,499,758	299,000	131,590	1,930,348
PTIA Fire Service District	204,284	48,000	72,899	325,183
Southeast Fire Protection District			18,509	18,509
Southeast Fire Service District Overlay	333,344	70,000	15,489	418,833
Stokesdale Fire Protection District	1,472,224	284,000	120,251	1,876,475
Summerfield Fire Protection District			51,927	51,927
Summerfield Fire Service District Overlay	3,696,582	891,000	351,804	4,939,386
Whitsett Fire Protection District				-
Whitsett Fire Protection Service District Overlay	1,044,374	254,000	51,994	1,350,368
<b>Total Revenue</b>	<b>\$26,554,425</b>	<b>\$5,902,000</b>	<b>\$2,773,336</b>	<b>\$35,229,761</b>





# 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.

# Internal Service Fund

## Budget Summary

	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2025 Recommended	vs. FY2024 Adopt (%)
<b>Health Care &amp; Wellness</b>					
<b>Revenues</b>	<b>\$46,798,353</b>	<b>\$52,879,850</b>	<b>\$52,880,200</b>	<b>\$56,299,734</b>	6%
Other Revenues	118,000	-	-	150,000	0%
User Charges	46,680,353	52,779,850	52,779,850	54,943,720	4%
Appropriated Fund Balance	-	100,000	100,350	1,206,014	1106%
<b>Expenses</b>	<b>\$46,310,224</b>	<b>\$52,879,850</b>	<b>\$52,880,200</b>	<b>\$56,299,734</b>	6%
Personnel	80,604	85,718	85,718	87,226	2%
Operating	46,229,619	52,794,132	52,794,482	56,212,508	6%
<b>Risk Management</b>					
<b>Revenues</b>	<b>\$3,461,565</b>	<b>\$6,130,150</b>	<b>\$6,196,674</b>	<b>\$5,190,266</b>	(15%)
Other Revenues	-	15,000	15,000	15,000	0%
User Charges	3,461,565	3,979,225	3,979,225	3,812,234	(4%)
Appropriated Fund Balance	-	2,135,925	2,202,449	1,363,032	(36%)
<b>Expenses</b>	<b>\$5,030,193</b>	<b>\$6,130,150</b>	<b>\$6,196,674</b>	<b>\$5,190,266</b>	(15%)
Personnel	384,099	336,908	336,908	343,942	2%
Operating	4,646,094	5,793,242	5,859,766	4,546,324	(22%)
Capital Outlay				300,000	
<b>Other Fund-Level Revenues</b>	<b>\$342,796</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
Investment Earnings	342,796	-	-	-	0%
<b># Full-Time Equivalent positions (FTEs)</b>					
Healthcare	1	1	1	1	0
Risk Management	2.5	2.63	2.63	3	0.37

## FY2025 Budget Highlights

- Increases a position allocation from 0.67 to 1.0 to increase operational resiliency within the department.

# Health and Wellness

**Jaime Joyner, Human Resources 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. The Healthcare and Wellness division of the Internal Service Fund also provides funding for holistic wellness programming to educate and promote physical, mental and financial wellness of County employees.

## Budget Summary

	<b>FY2023 Actual</b>	<b>FY2024 Adopted</b>	<b>FY2024 Amended</b>	<b>FY2025 Recommended</b>	<b>vs. FY2024 Adopt (%)</b>
<b>Expense by Division</b>	<b>\$46,310,224</b>	<b>\$52,879,850</b>	<b>\$52,880,200</b>	<b>\$56,299,734</b>	<b>6%</b>
Health Care Wellness	83,789	272,248	272,248	159,226	(42%)
Dental - Basic	481,543	441,861	441,861	545,000	23%
Dental - Retirees	995,594	936,478	936,478	1,091,643	17%
Dental - Enhanced	1,530,597	1,445,865	1,445,865	1,618,100	12%
Medical - Choice HMO	33,126,115	40,412,283	40,412,283	42,802,226	16%
Medical - Retirees	6,991,762	6,242,480	6,242,480	6,862,075	10%
Medicare Advantage Plan	3,100,558	3,127,635	3,127,635	3,221,464	3%
Medicare Supplement	264	1,000	1,350	0	(100%)
<b>Expense by Expense Type</b>	<b>\$46,310,224</b>	<b>\$52,879,850</b>	<b>\$52,880,200</b>	<b>\$56,299,734</b>	<b>6%</b>
Personnel	80,604	85,718	85,718	87,226	2%
Operating	46,229,619	52,794,132	52,794,482	56,212,508	6%
<b>Revenues</b>	<b>\$46,798,353</b>	<b>\$52,879,850</b>	<b>\$52,880,200</b>	<b>\$56,299,734</b>	<b>6%</b>
Other Revenues	118,000	0	0	150,000	0%
User Charges	46,680,353	52,779,850	52,779,850	54,943,720	4%
Appropriated Fund Balance	0	100,000	100,350	1,206,014	1106%
 # Full-Time Equivalent positions (FTEs)	 1	 1	 1	 1	 0

## FY2025 Budget Highlights

- Operating expenses increased by 6% associated with projected growth in health care premiums.

# 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

	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2025 Recommended	vs. FY2024 Adopt (%)
<b>Expense by Division</b>	<b>\$5,030,193</b>	<b>\$6,130,150</b>	<b>\$6,196,674</b>	<b>\$5,190,266</b>	<b>(15%)</b>
Liability Insurance	430,643	851,134	825,602	537,012	(37%)
Property and Other Insurance	1,774,585	1,825,396	1,862,297	1,801,307	(1%)
Risk Retention Administration	398,462	706,185	715,685	626,578	(11%)
Workers Compensation Insurance	2,426,503	2,747,435	2,793,090	2,225,369	(19%)
<b>Expense by Expense Type</b>	<b>\$5,030,193</b>	<b>\$6,130,150</b>	<b>\$6,196,674</b>	<b>\$5,190,266</b>	<b>(15%)</b>
Personnel	384,099	336,908	336,908	343,942	2%
Operating	4,646,094	5,793,242	5,859,766	4,546,324	(22%)
Capital Outlay	0	0	0	300,000	0%
<b>Revenues</b>	<b>\$3,461,565</b>	<b>\$6,130,150</b>	<b>\$6,196,674</b>	<b>\$5,190,266</b>	<b>(15%)</b>
Other Revenues	0	15,000	15,000	15,000	0%
User Charges	3,461,565	3,979,225	3,979,225	3,812,234	(4%)
Appropriated Fund Balance	0	2,135,925	2,202,449	1,363,032	(36%)
# Full-Time Equivalent positions (FTEs)	2.5	2.63	2.63	3.0	0.37

## FY2025 Budget Highlights

- Operating expenses decreased by 22% to align workers compensation and liability insurance claims paid with 10-year historical actual performance.
- The FY2025 Budget includes \$300,000 in Capital Outlay for needed vehicle replacement associated with accidents where the delay in subrogation claims can impact department operations.

# 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.

Fund	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2025 Recommended	vs. FY2024 Adopt (%)
<b>Revenues</b>	<b>\$11,017,126</b>	<b>\$18,362,500</b>	<b>\$19,950,858</b>	<b>\$18,750,000</b>	<b>2%</b>
DSS Rep Payee	358,749	4,000,000	4,000,000	4,000,000	0%
Fines & Forfeitures	1,849,173	4,000,000	4,000,000	4,000,000	0%
Opioid Settlement	137,148	0	1,549,358	245,000	0%
Room Occupancy & Tourism	8,313,305	10,000,000	10,000,000	10,000,000	0%
Tax Revaluation	358,750	362,500	401,500	505,000	39%
<b>Expenses</b>	<b>\$10,673,340</b>	<b>\$18,362,500</b>	<b>\$19,950,858</b>	<b>\$18,750,000</b>	<b>2%</b>
DSS Rep Payee	234,372	4,000,000	4,000,000	4,000,000	0%
Fines & Forfeitures	1,849,173	4,000,000	4,000,000	4,000,000	0%
Opioid Settlement	137,148	0	1,549,358	245,000	0%
Room Occupancy & Tourism	8,313,305	10,000,000	10,000,000	10,000,000	0%
Tax Revaluation	139,342	362,500	401,500	505,000	39%

# 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

	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2025 Recommended	vs. FY2024 Adopt (%)
<b>Revenues</b>	<b>\$358,749</b>	<b>\$4,000,000</b>	<b>\$4,000,000</b>	<b>\$4,000,000</b>	<b>0%</b>
Federal/State Funds	357,585	4,000,000	4,000,000	4,000,000	0%
Other Revenues	1,164	0	0	0	0%
<b>Expenses</b>	<b>\$234,372</b>	<b>\$4,000,000</b>	<b>\$4,000,000</b>	<b>\$4,000,000</b>	<b>0%</b>
Human Services Assistance	234,372	4,000,000	4,000,000	4,000,000	0%

## Budget Highlights

- No major highlights.



# 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

	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2025 Recommended	vs. FY2024 Adopt (%)
<b>Revenues</b>	<b>\$1,849,173</b>	<b>\$4,000,000</b>	<b>\$4,000,000</b>	<b>\$4,000,000</b>	<b>0%</b>
Other Revenues	1,849,173	4,000,000	4,000,000	4,000,000	0%
<b>Expenses</b>	<b>\$1,849,173</b>	<b>\$4,000,000</b>	<b>\$4,000,000</b>	<b>\$4,000,000</b>	<b>0%</b>
Operating	1,849,173	4,000,000	4,000,000	4,000,000	0%

## Budget Highlights

- No major highlights.

# 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.

**An upcoming budget work session will be scheduled to finalize Opioid strategies and begin making funding recommendations to advance items within the strategic plan.**

## Budget Summary

	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2025 Recommended	vs. FY2024 Adopt (%)
<b>Revenues</b>	<b>\$137,148</b>	<b>\$0</b>	<b>\$1,454,441</b>	<b>\$245,000</b>	<b>(83%)</b>
Federal/State Funds	137,148	0	437,090	245,000	(44%)
Other Revenues	0	0	1,017,351	0	(100%)
Appropriated Fund Balance	0	0	94,917	0	(100%)
<b>Expenses</b>	<b>\$137,148</b>	<b>\$0</b>	<b>\$1,549,358</b>	<b>\$245,000</b>	<b>(84%)</b>
Personnel	50,975	0	118,919	117,202	(1%)
Operating	86,173	0	944,349	127,798	(86%)
Human Services Assistance	0	0	0	0	0%
Capital Outlay	0	0	49,000	0	0%
Transfers Out & Other	0	0	437,090	0	0%

	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2025 Recommended
Gibson Longterm Beds	-	-	326,011	-
Gibson Park MAT	-	-	365,739	-
Opioid Taskforce Coordinator	47,521	-	125,601	145,000
Naloxone Distribution	-	-	100,000	100,000
Lee's Chapel Facility Design	-	-	537,090	-
Opioid Settlement Fund	3,454	-	-	-
Opioid Strategic Planning	86,173	-	94,917	-
<b>Grand Total</b>	<b>137,148</b>	<b>-</b>	<b>1,549,358</b>	<b>245,000</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

	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2025 Recommended	vs. FY2024 Adopt (%)
<b>Revenues</b>	<b>\$8,313,305</b>	<b>\$10,000,000</b>	<b>\$10,000,000</b>	<b>\$10,000,000</b>	<b>0%</b>
Other Revenues	8,313,305	10,000,000	10,000,000	10,000,000	0%
<b>Expenses</b>	<b>\$8,313,305</b>	<b>\$10,000,000</b>	<b>\$10,000,000</b>	<b>\$10,000,000</b>	<b>0%</b>
Operating	8,313,305	10,000,000	10,000,000	10,000,000	0%

## Budget Highlights

- No major highlights. At the May 2, 2024 Board of Commissioners meeting, the Board approved the Tourism Development Authority’s budget for \$8,578,650. On the County’s side, this fund is a pass-through fund, meaning any funding the County’s receives, it passed through to the Tourism Development Authority, therefore, to ensure adequate budget authority exists, the County’s budget is slightly higher to ensure the County can fully remit those funds.

# Tax Revaluation Fund

The Tax Revaluation Fund accounts for expenses for conducting the County's property revaluation process including revenues dedicated to revaluation. The County operates on a 4-year revaluation cycle, with the last revaluation having occurred in FY2024. The next revaluation is planned for FY2026. Revenues and contributions from the General Fund not spent in the current fiscal year are retained in the fund for revaluation needs.

## Budget Summary

	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2025 Recommended	vs. FY2024 Adopt (%)
<b>Revenues</b>	<b>\$358,750</b>	<b>\$362,500</b>	<b>\$401,500</b>	<b>\$505,000</b>	<b>39%</b>
Transfers from Other Funds	358,750	358,750	358,750	450,000	25%
Appropriated Fund Balance	0	3,750	42,750	55,000	1367%
<b>Expenses</b>	<b>\$139,342</b>	<b>\$362,500</b>	<b>\$401,500</b>	<b>\$505,000</b>	<b>39%</b>
Personnel	2,192	25,000	25,000	25,000	0%
Operating	137,150	337,500	376,500	480,000	42%

## Budget Highlights

- Following the 2022 revaluation, the State of North Carolina took a sample of assessed value and compared it to the actual sales value of homes, land and other real property that had previously sold and determined that, on average, the 2023 assessed value of properties in Guilford County was approximately 84.95%. In North Carolina, if following a revaluation the State determines that assessed values are either less than 85 percent of the actual sale value, or more than 115 percent above the sale value, state law forces the county to conduct an earlier revaluation. Based on this, the County must now conduct a revaluation in 2026. The Tax Revaluation fund takes the total estimated cost of a revaluation (approximately \$1.9 million) and divides that cost over 5 fiscal years. With the shortened revaluation cycle, this transfer from the General Fund increases to expedite the revaluation process.



# 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 **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.

# FY25 Major Equipment Replacement Schedule Guilford County



The Fiscal Year 2024-25 budget delays all major equipment purchases by one year as a budget balancing strategy. This pushes the need to replace major equipment to FY2025-26 or to a fiscal year when recurring revenue can be identified. If a major piece of equipment requires mid-year replacement, a department may require an appropriation from fund balance to prevent a service impact.

Department	Division	Equipment Type	Item Name	FY25	FY26	FY27	FY28	FY29	FY30
Animal Services	Animal Shelter	Laundry/Misc.	Replacement of Animal Shelter Small Appliances		\$24,000	\$12,000	\$12,000	\$12,000	
			<b>Animal Services Total:</b>	-	<b>\$24,000</b>	<b>\$12,000</b>	<b>\$12,000</b>	<b>\$12,000</b>	-
DHHS Public Health	Allied Health- Chandler	Medical/Lab	Air Compressor*		\$14,000		\$7,000		
DHHS Public Health	Allied Health- Chandler	Medical/Lab	Autoclave*				\$6,000		
DHHS Public Health	Allied Health- Chandler	Medical/Lab	X-Ray Machine - Operatory (9)*		\$60,000				
DHHS Public Health	Allied Health- Chandler	Medical/Lab	X-Ray Machine - Cone Beam (Replacing Panoramic) (3)*			\$180,000			
DHHS Public Health	Allied Health- GSO	Medical/Lab	Centrifuge*		\$5,000				
DHHS Public Health	Allied Health- GSO	Medical/Lab	Coulter ACT @ Hematology analyzer*		\$20,000				
DHHS Public Health	Allied Health- HP	Medical/Lab	Coulter ACT @ Hematology analyzer*		\$20,000				
DHHS Public Health	Allied Health- GSO	Medical/Lab	Sub-Zero Freezer*		\$10,000				
DHHS Public Health	Allied Health- GSO	Medical/Lab	Sub-Zero Freezer*		\$10,000				
DHHS Public Health	Allied Health- Chandler	Medical/Lab	Vacuum System*			\$7,000			
DHHS Public Health	Allied Health- HP	Medical/Lab	Autoclave*		\$12,000				
DHHS Public Health	Allied Health- HP	Medical/Lab	Vacuum System*		\$7,000				
DHHS Public Health	Allied Health- HP	Medical/Lab	X-Ray Machine - Operatory*					\$12,000	
DHHS Public Health	Allied Health- HP	Medical/Lab	X-Ray Machine - Cone Beam* (Replacing Panoramic)				\$90,000		
DHHS Public Health	Allied Health-HP	Medical/Lab	ScanX Dental X-Ray Imaging System*		\$16,000				
DHHS Public Health	Public Health Admin	Misc.	GPS Data Receiver/Collector (Env'tal Health)		\$108,000	\$54,000	\$54,000	\$54,000	\$54,000
* equals potential MedMax Funding Source			<b>DHHS Total:</b>	-	<b>\$282,000</b>	<b>\$241,000</b>	<b>\$157,000</b>	<b>\$66,000</b>	<b>\$54,000</b>
Elections	N/A	Misc.	Automark ADA Ballot System			\$1,000,000			
Elections	N/A	Misc.	Software Work Stations		\$6,000				
Elections	N/A	Misc.	Software Work Stations		\$6,000				
			<b>Elections Total:</b>	-	<b>\$12,000</b>	<b>\$1,000,000</b>	-	-	-

## FY25 Major Equipment Replacement Schedule Guilford County



The Fiscal Year 2024-25 budget delays all major equipment purchases by one year as a budget balancing strategy. This pushes the need to replace major equipment to FY2025-26 or to a fiscal year when recurring revenue can be identified. If a major piece of equipment requires mid-year replacement, a department may require an appropriation from fund balance to prevent a service impact.

Department	Division	Equipment Type	Item Name	FY25	FY26	FY27	FY28	FY29	FY30
Emergency Services	Fire	Misc.	Thermal Imagers (4)		\$48,000				
Emergency Services	Medical	Medical/Lab	Cardiac Monitors/Pacemakers/Defibrillators (62)		\$3,100,000				
Emergency Services	Medical	Misc.	Off-Road Rescue Vehicle (4)		\$88,000				
Emergency Services	Medical	Medical/Lab	PowerLoad systems for ambulances (5)		\$285,000	\$142,500	\$142,500	\$142,500	\$142,500
Emergency Services	Medical	Medical/Lab	Stryker PowerPro2 Stretchers (6)		\$360,000	\$180,000	\$180,000	\$180,000	\$180,000
Emergency Services	Medical	Medical/Lab	High Fidelity Training Manikins			\$100,000			
Emergency Services	Medical	Medical/Lab	Stair Chairs		\$432,000	\$216,000	\$216,000	\$216,000	\$216,000
Emergency Services/Countyw	N/A	Misc.	Radios (1200)	\$8,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	
The County continues to finalize information on radio replacement. The County anticipates purchasing approximately \$8 million in radios at some point in Fiscal Year 2024-25. The County is exploring financing strategies where the cost is spread over multi fiscal years. The anticipated life of the radios are 7-10 years. This will also impact Rural Fire districts, which have set aside funding to replace radios. Emergency Services will present at a future work session to provide additional information.									
Emergency Services	Maintenance	Misc.	Forklift / High Lift Machine (2)			\$56,000			
Emergency Services	Fire	Misc.	Self Contained Breathing Apparatus (18)		\$225,000				
Emergency Services	Maintenance	Misc.	Tire machines		\$16,000				
Emergency Services	Medical	Misc.	Ucapit Vending Machines (4)		\$52,000				
Emergency Services	Maintenance	Misc.	Air Compressor - High Pressure/High Capacity				\$18,000		
Emergency Services	Maintenance	Misc.	Floor Cleaner						\$26,000
Emergency Services	Communications	Misc.	UPS at tower sites		\$180,000				
Emergency Services	Communications	Misc.	UHF and VHF paging transmitters		\$210,000				
Emergency Services	Fire	Misc.	SCBA compressor and fill stations(2)			\$100,000			
Emergency Services	ES	Misc.	Fuel dispensers, controllers, and monitoring (2)		\$70,000				
Emergency Services	ES	Misc.	Quantifit fit testing equipment (2)			\$30,000			
			<b>ES Total:</b>	-	<b>\$7,066,000</b>	<b>\$2,824,500</b>	<b>\$2,556,500</b>	<b>\$2,538,500</b>	<b>\$564,500</b>
Facilities	Plumbing	Construction	Plumbing Camera Snake		\$6,000				
Facilities	Electrical	Construction	Utility Locator		\$5,900				
Facilities	Sign Shop	Construction	Sign Printer			\$7,000			
Facilities	All Phases	Construction	Single Person Lift				\$10,000		
Facilities	General Maintenance	Construction	Northstar Pressure Washer		\$10,000				
Facilities	All Phases	Construction	Boom Lift						\$57,000
			<b>Facilities Total:</b>	-	<b>\$21,900</b>	<b>\$7,000</b>	<b>\$10,000</b>	-	<b>\$57,000</b>
Juvenile Detention	N/A	Laundry	Dryer (2)					\$30,000	
Juvenile Detention	N/A	Laundry	Washer (2)					\$30,000	
			<b>Juvenile Detention Total:</b>	-	-	-	-	<b>\$60,000</b>	-



## FY25 Major Equipment Replacement Schedule Guilford County



The Fiscal Year 2024-25 budget delays all major equipment purchases by one year as a budget balancing strategy. This pushes the need to replace major equipment to FY2025-26 or to a fiscal year when recurring revenue can be identified. If a major piece of equipment requires mid-year replacement, a department may require an appropriation from fund balance to prevent a service impact.

Department	Division	Equipment Type	Item Name	FY25	FY26	FY27	FY28	FY29	FY30
Law Enforcement	Administration	Law Enforcement/Security	Firearms (Pistols)		\$250,000	\$250,000			
Law Enforcement	Detention Services- High Point	Law Enforcement/Security	Fingerprint/ID Machine		\$60,000				
Law Enforcement	Detention Services- High Point	Laundry	Washers/Extractors (3)						
Law Enforcement	Detention Services- High Point	Misc.	Mattresses (450)		\$20,000	\$10,000	\$10,000	\$10,000	\$10,000
Law Enforcement	Detention Services- Jail Central	Medical/Lab	Integrated Wall Systems (2)		\$16,000				
Law Enforcement	Detention Services- Jail Central	Misc.	Mattresses (800)		\$20,000	\$10,000	\$10,000	\$10,000	\$10,000
Law Enforcement	Detention Services- Jail Central	Law Enforcement/Security	Fingerprint/ID Machine		\$70,000				
Law Enforcement	Detention Services- Jail Central	Laundry	Washer/Extractors			\$14,000	\$14,000	\$14,000	
Law Enforcement	Detention Services- Jail Central	Law Enforcement/Security	BDA System						\$220,000
Law Enforcement	Special Operations Command	Enforcement/Security	Latent Prints		\$35,000				
Law Enforcement	Administration	Lawn Maintenance	Hustler Riding Mower			\$8,000.00			
Law Enforcement	Administration	Lawn Maintenance	Kuhata Lawn Mower				\$9,000		
Law Enforcement	Administration	Lawn Maintenance	Case JX95 Tractor		\$50,000				
Law Enforcement	Administration	Lawn Maintenance	Tractor Lift						\$17,000
Law Enforcement	Administration	Lawn Maintenance	New Holland Tractor						\$35,000
Law Enforcement	Administration	Lawn Maintenance	Bobcat 963 Tractor						\$30,000
			<b>LE Total:</b>	-	<b>\$521,000</b>	<b>\$292,000</b>	<b>\$43,000</b>	<b>\$34,000</b>	<b>\$322,000</b>
Planning and Development	Stormwater	Misc.	Tremble TDC 650 Handheld GIS Locator		\$10,500				
			<b>Planning and Development Total:</b>	-	<b>\$10,500</b>	-	-	-	-
Recreation - Parks	Hagan-Stone Park	Lawn Maintenance	Cushman Hauler		\$11,500				
Recreation - Parks	Hagan-Stone Park	Lawn Maintenance	Cushman Hauler		\$11,500				
Recreation - Parks	Hagan-Stone Park	Lawn Maintenance	Cushman Hauler					\$11,500	
Recreation - Parks	Hagan-Stone Park	Lawn Maintenance	John Deere Gator		\$12,500				
Recreation - Parks	Hagan-Stone Park	Lawn Maintenance	John Deere Gator				\$12,500		
Recreation - Parks	Hagan-Stone Park	Lawn Maintenance	Polaris ATV					\$16,500	
Recreation - Parks	Hagan-Stone Park	Lawn Maintenance	John Deere Tactor 3520				\$38,000		
Recreation - Parks	Hagan-Stone Park	Lawn Maintenance	John Deere Tactor 5055			\$55,000			
Recreation - Parks	Hagan-Stone Park	Lawn Maintenance	Toro 3000 series Mower		\$13,500				
Recreation - Parks	Hagan-Stone Park	Lawn Maintenance	Toro 3000 series Mower		\$13,500				
Recreation - Parks	Hagan-Stone Park	Lawn Maintenance	Toro 3000 series Mower		\$13,500				
Recreation - Parks	Hagan-Stone Park	Lawn Maintenance	Toro 4000 series Mower			\$13,500			
Recreation - Parks	Hagan-Stone Park	Lawn Maintenance	Root Grapple					\$7,000	
Recreation - Parks	Hagan-Stone Park	Lawn Maintenance	Field Rake Attachment			\$1,200			
Recreation - Parks	Hagan-Stone Park	Lawn Maintenance	Buffalo Blower			\$10,000			
Recreation - Parks	Hagan-Stone Park	Lawn Maintenance	Straight Blade Attachment						\$2,095
Recreation - Parks	Southwest Park	Lawn Maintenance	Toro Z-Master 4000 Series-Mower				\$12,000		
Recreation - Parks	Southwest Park	Lawn Maintenance	Cushman Hauler 1200-Golf Cart		\$12,000				
Recreation - Parks	Southwest Park	Lawn Maintenance	Cushman Hauler 1200-Golf Cart		\$12,000				
Recreation - Parks	Southwest Park	Lawn Maintenance	Kubota RTV500		\$13,500				
Recreation - Parks	Southwest Park	Lawn Maintenance	Toro Z-Master 3000 Series-Mower			\$10,000			
Recreation - Parks	Southwest Park	Lawn Maintenance	John Deere 1200 A Bunker Rake		\$6,000				
Recreation - Parks	Bur-Mil Park	Lawn Maintenance	Cushman		\$12,000				
Recreation - Parks	Bur-Mil Park	Lawn Maintenance	Cushman		\$12,000				

## FY25 Major Equipment Replacement Schedule Guilford County



The Fiscal Year 2024-25 budget delays all major equipment purchases by one year as a budget balancing strategy. This pushes the need to replace major equipment to FY2025-26 or to a fiscal year when recurring revenue can be identified. If a major piece of equipment requires mid-year replacement, a department may require an appropriation from fund balance to prevent a service impact.

Department	Division	Equipment Type	Item Name	FY25	FY26	FY27	FY28	FY29	FY30
Recreation - Parks	Bur-Mil Park	Lawn Maintenance	Club Car			\$12,000			
Recreation - Parks	Bur-Mil Park	Lawn Maintenance	John Deere 110 Backhoe		\$48,000				
Recreation - Parks	Bur-Mil Park	Lawn Maintenance	John Deere 4500 Tractor (39 hp)			\$30,000			
Recreation - Parks	Bur-Mil Park	Lawn Maintenance	Buffalo Turbine Blower					\$9,000	
Recreation - Parks	Bur-Mil Park	Lawn Maintenance	John Deere Gator XUV			\$8,000			
Recreation - Parks	Bur-Mil Park	Lawn Maintenance	John Deere Gator		\$11,000				
Recreation - Parks	Bur-Mil Park	Lawn Maintenance	Toro 2300 Top Dresser					\$8,000	
Recreation - Parks	Bur-Mil Park	Lawn Maintenance	Toro Greens Master		\$35,000				
Recreation - Parks	Bur-Mil Park	Lawn Maintenance	Toro Side Winder Fairway Unit		\$35,000				
Recreation - Parks	Bur-Mil Park	Lawn Maintenance	Toro Z Master 3000 My Ride		\$12,000				
Recreation - Parks	Bur-Mil Park	Lawn Maintenance	Toro Z Master 7000		\$13,000				
Recreation - Parks	Bur-Mil Park	Lawn Maintenance	Kabota w/Loader attachment/ bucket/48" pallet forks						\$45,000
Recreation - Parks	Northeast Park	Lawn Maintenance	Cushman Golf Cart 1200X		\$12,500				
Recreation - Parks	Northeast Park	Lawn Maintenance	Cushman Golf Cart 1200X		\$12,500				
Recreation - Parks	Northeast Park	Lawn Maintenance	Cushman Golf Cart 1200X		\$13,000				
Recreation - Parks	Northeast Park	Lawn Maintenance	Cushman Golf Cart 1200X			\$13,000			
Recreation - Parks	Northeast Park	Lawn Maintenance	Kuboata UTV 500		\$13,750				
Recreation - Parks	Northeast Park	Lawn Maintenance	John Deere Gator TS 4X2		\$13,300				
Recreation - Parks	Northeast Park	Lawn Maintenance	Polaris Ranger 500			\$14,700			
Recreation - Parks	Northeast Park	Lawn Maintenance	Honda Recon 250 4 Wheeler		\$9,400				
Recreation - Parks	Northeast Park	Lawn Maintenance	Mule Pro MXLE				\$16,200		
Recreation - Parks	Northeast Park	Lawn Maintenance	Torro 4000 HPS Pro Zmaster		\$11,500				
Recreation - Parks	Northeast Park	Lawn Maintenance	Torro Professional 7000 Diesel				\$17,000		
Recreation - Parks	Northeast Park	Lawn Maintenance	Torro 3000 Series		\$12,300				
Recreation - Parks	Northeast Park	Lawn Maintenance	Hustler Super 104 Batwing			\$31,400			
Recreation - Parks	Northeast Park	Lawn Maintenance	Kuboata Z421		\$11,500				
Recreation - Parks	Northeast Park	Lawn Maintenance	John Deere 4720				\$51,500		
Recreation - Parks	Northeast Park	Lawn Maintenance	John Deere 4320					\$45,600	
Recreation - Parks	Northeast Park	Lawn Maintenance	Toro 60 inch HDX Pro			\$13,200			
Recreation - Parks	Northeast Park	Lawn Maintenance	John Deere 1200A Groomer		\$15,000				
Recreation - Parks	Northeast Park	Lawn Maintenance	Kioti KL5521						\$39,800
Recreation - Parks	Farm/Preserves	Lawn Maintenance	Kubota Lawn Mower			\$10,000			
Recreation - Parks	Farm/Preserves	Lawn Maintenance	Hustler Lawn Mower				\$24,000		
Recreation - Parks	Farm/Preserves	Lawn Maintenance	ExMark Lawn Mower				\$14,000		
Recreation - Parks	Farm/Preserves	Lawn Maintenance	Toro Lawn Mower				\$11,500		
Recreation - Parks	Farm/Preserves	Lawn Maintenance	Grasshopper Mower		\$14,000				
Recreation - Parks	Farm/Preserves	Lawn Maintenance	John Deere Excavator				\$70,000		
Recreation - Parks	Farm/Preserves	Lawn Maintenance	John Deere UTV 4x4		\$11,500				
Recreation - Parks	Farm/Preserves	Lawn Maintenance	Polaris ATV				\$11,500		
Recreation - Parks	Farm/Preserves	Lawn Maintenance	Toro Lawn Mower		\$11,500				
Recreation - Parks	Farm/Preserves	Lawn Maintenance	Toro Lawn Mower				\$11,500		
Recreation - Parks	Farm/Preserves	Lawn Maintenance	Toro Lawn Mower					\$11,500	
Recreation - Parks	Farm/Preserves	Lawn Maintenance	New Holland Disc Mower			\$10,000			
Recreation - Parks	Farm/Preserves	Lawn Maintenance	Bandit Wood Chipper			\$35,000			

## FY25 Major Equipment Replacement Schedule Guilford County



The Fiscal Year 2024-25 budget delays all major equipment purchases by one year as a budget balancing strategy. This pushes the need to replace major equipment to FY2025-26 or to a fiscal year when recurring revenue can be identified. If a major piece of equipment requires mid-year replacement, a department may require an appropriation from fund balance to prevent a service impact.

Department	Division	Equipment Type	Item Name	FY25	FY26	FY27	FY28	FY29	FY30
Recreation - Parks	Farm/Preserves	Lawn Maintenance	Kraftsman Trailer					\$9,000	
Recreation - Parks	Farm/Preserves	Lawn Maintenance	Kraftsman Trailer				\$9,000		
Recreation - Parks	Farm/Preserves	Lawn Maintenance	Toro Lawn Mower						\$11,500
Recreation - Parks	Farm/Preserves	Lawn Maintenance	Toro Lawn Mower						\$11,500
Recreation - Parks	Farm/Preserves	Lawn Maintenance	New Holland Baler						\$25,000
Recreation - Parks	Farm/Preserves	Lawn Maintenance	Sawmill						\$15,000
Recreation - Parks	Farm/Preserves	Lawn Maintenance	Kaufman Trailer						\$9,000
Recreation - Parks	Gibson Park	Lawn Maintenance	Toro Z-Master Mower (2/2)			\$12,500			
Recreation - Parks	Gibson Park	Lawn Maintenance	Cushman Golf Cart		\$11,000				
Recreation - Parks	Gibson Park	Lawn Maintenance	Toro Reel Master 3100-D Mower					\$35,000	
Recreation - Parks	Gibson Park	Lawn Maintenance	Club Car Golf Cart			\$11,000			
Recreation - Parks	Gibson Park	Lawn Maintenance	Kawasaki Mule Utility Vehicle						\$12,000
			<b>Parks Total:</b>	-	<b>\$470,250</b>	<b>\$290,500</b>	<b>\$298,700</b>	<b>\$153,100</b>	<b>\$170,895</b>
Security	N/A	Law Enforcement/Security	CEIA SMD600 Plus - M12 (Walkthrough Metal Detectors)		\$28,700	\$28,700	\$28,700	\$28,700	\$28,700
			<b>Security Total:</b>	-	<b>\$28,700</b>	<b>\$28,700</b>	<b>\$28,700</b>	<b>\$28,700</b>	<b>\$28,700</b>
			<b>County Total:</b>	\$0	\$8,436,350	\$4,695,700	\$3,105,900	\$2,892,300	\$1,197,095

This model assumes the County continues to fund major equipment purchases in Fiscal Year 2025-26

Funding Sources						
General Fund Transfer	-	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
County Building Construction	-	2,052,512	-	-	-	-
Future Financing Proceeds	-	-	2,000,000	2,000,000	2,000,000	-
Public Health - MedMax	-	300,000	300,000	300,000	300,000	300,000
<b>Total Revenue</b>	-	<b>3,852,512</b>	<b>3,800,000</b>	<b>3,800,000</b>	<b>3,800,000</b>	<b>1,800,000</b>
<b>Identified Gap</b>	\$0	<b>(\$4,583,838)</b>	<b>(\$895,700)</b>	\$694,100	\$907,700	\$602,905

Five Year Technology Plan

Department	Item	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
<b>Information Technology</b>	Desktop/Laptop/Monitor Refreshes	\$ 350,000	\$ -	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000
	PCI Security Standard Compliance	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
	Projected End of Life Refreshes/Spikes	\$ -	\$ -	\$ 76,350	\$ 284,980	\$ -	\$ 2,267,590	\$ 330,000
	Network Switches	\$ 225,000	\$ -	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000
	Additional investment in network switches	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -
	Nutanix - Hardware	\$ 225,000	\$ -	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000
	Nutanix - Maintenance and Encryption	\$ -	\$ 287,635	\$ 308,635	\$ 543,635	\$ 543,635	\$ 543,635	\$ 543,635
	Rubrik - add'l capacity	\$ -	\$ -	\$ 70,000	\$ -	\$ -	\$ -	\$ -
	Rubrik - add'l capacity maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,000	\$ 17,000
	AV Upgrades	\$ 50,000	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
	Data Closet Upgrades	\$ 50,000	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
	Managed VPN Client	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
	Access Points - Software Service Fee	\$ -	\$ 34,000	\$ 34,000	\$ 34,000	\$ 34,000	\$ 34,000	\$ 34,000
	Access Points - Hardware	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -
	Timekeeping System Replacement (Kronos)	\$ -	\$ 346,150	\$ -	\$ -	\$ -	\$ -	\$ -
	Timekeeping System add'l maintenance	\$ -	\$ -	\$ 54,085	\$ 54,085	\$ 54,085	\$ 54,085	\$ 54,085
	ISD / IDS Core Infrastructure	\$ -	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
	Service Desk and IT Asset Management	\$ -	\$ -	\$ -	\$ 115,000	\$ 115,000	\$ 115,000	\$ 115,000
	VoIP for 2 call centers (Disaster Recovery)	\$ -	\$ -	\$ 38,000	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000
	Web Application Firewall	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 50,000
<b>Total Information Technology</b>		<b>\$ 900,000</b>	<b>\$ 967,785</b>	<b>\$ 2,101,070</b>	<b>\$ 2,375,700</b>	<b>\$ 3,140,720</b>	<b>\$ 4,425,310</b>	<b>\$ 2,487,720</b>
<b>Emergency Services</b>	Servers	\$ 80,000	\$ -	\$ 90,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000
	MCTs - mobile laptops	\$ 30,000	\$ -	\$ 60,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
	ePCR Tablets	\$ 55,000	\$ -	\$ 110,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000
	Ambulance Transmitters	\$ 20,000	\$ -	\$ 40,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
<b>Total Emergency Services</b>		<b>\$ 185,000</b>	<b>\$ -</b>	<b>\$ 300,000</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>
<b>Law Enforcement</b>	Car Cameras	\$ 170,000	\$ -	\$ 340,000	\$ 170,000	\$ 170,000	\$ 170,000	\$ 170,000
	Car Computers	\$ 117,000	\$ -	\$ 234,000	\$ 117,000	\$ 117,000	\$ 117,000	\$ 117,000
	Body Cameras	\$ 90,000	\$ -	\$ 180,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000
	Docking Stations	\$ 20,000	\$ -	\$ 40,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
	Addition of 12 fixed and 2 Mobile Flock Brand	\$ -	\$ -	\$ 50,800	\$ -	\$ -	\$ -	\$ -
	License Plate Reader Cameras	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	RMS/JMS CAD replacement	\$ 300,000	\$ -	\$ 4,000,000	\$ -	\$ -	\$ -	\$ -
<b>Total Law Enforcement</b>		<b>\$ 697,000</b>	<b>\$ -</b>	<b>\$ 4,844,800</b>	<b>\$ 397,000</b>	<b>\$ 397,000</b>	<b>\$ 397,000</b>	<b>\$ 397,000</b>

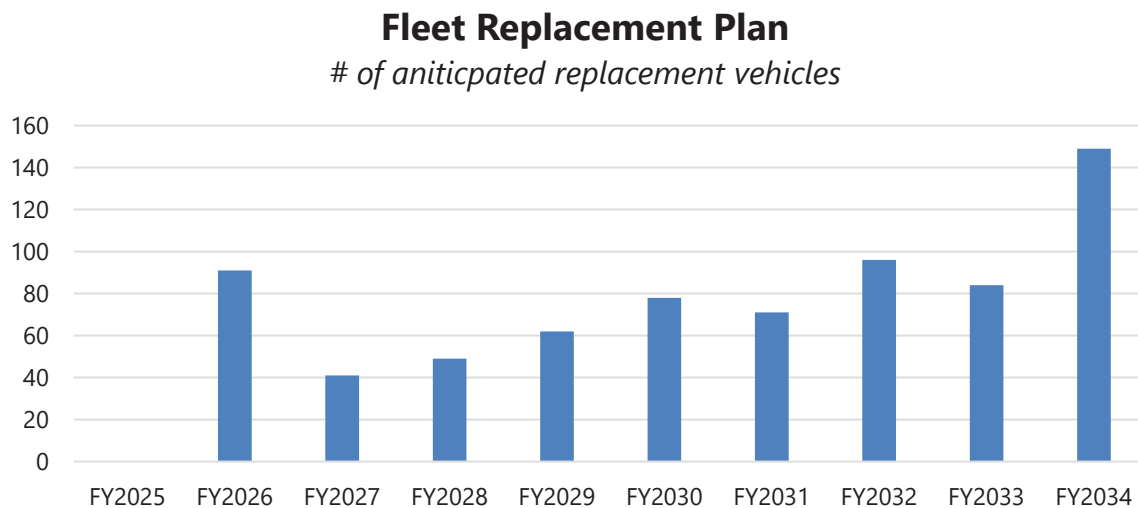
Five Year Technology Plan

Department	Item	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Security	Security Cameras	\$ 15,000	\$ -	\$ 30,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
	<b>Total Security</b>	<b>\$ 15,000</b>	<b>\$ -</b>	<b>\$ 30,000</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>
Animal Services	MCTs - replacement mobile laptops	\$ 15,000	\$ -	\$ 30,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
	<b>Total Animal Services</b>	<b>\$ 15,000</b>	<b>\$ -</b>	<b>\$ 30,000</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>
Register of Deeds	2 Plat scanners	\$ 26,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	3 Flatbed scanners	\$ 21,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	29 Desk scanners	\$ 94,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Total Register of Deeds</b>	<b>\$ 141,250</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Public Relations	Website overhaul	\$ 400,000	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Total Public Relations</b>	<b>\$ 400,000</b>	<b>\$ 200,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Social Services	Technology Refresh - Scanners	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Technology Refresh - Computers	\$ 110,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Total Social Services</b>	<b>\$ 135,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
General Government	Misc. technology upgrades	\$ -	\$ 192,438	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Total General Government</b>	<b>\$ -</b>	<b>\$ 192,438</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Grand Total</b>		<b>\$ 2,488,250</b>	<b>\$ 1,360,223</b>	<b>\$ 7,305,870</b>	<b>\$ 2,952,700</b>	<b>\$ 3,717,720</b>	<b>\$ 5,002,310</b>	<b>\$ 3,064,720</b>
<b>LESS: Reimbursement revenues</b>		<b>\$ (516,250)</b>	<b>\$ (300,000)</b>	<b>\$ (315,000)</b>	<b>\$ (307,500)</b>	<b>\$ (307,500)</b>	<b>\$ (7,500)</b>	<b>\$ (7,500)</b>
	Animal Services	\$ (7,500)	\$ -	\$ (15,000)	\$ (7,500)	\$ (7,500)	\$ (7,500)	\$ (7,500)
	Social Services	\$ (67,500)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	ARPA Enabled	\$ -	\$ (300,000)	\$ (300,000)	\$ (300,000)	\$ (300,000)	\$ -	\$ -
	Restricted Federal Forfeiture	\$ (300,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Restricted Automation Funds	\$ (141,250)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Net County Funds</b>	<b>\$ 1,972,000</b>	<b>\$ 1,060,223</b>	<b>\$ 6,990,870</b>	<b>\$ 2,645,200</b>	<b>\$ 3,410,220</b>	<b>\$ 4,994,810</b>	<b>\$ 3,057,220</b>

# Vehicle Replacement

The **Vehicle Replacement Plan** maps the replacement of county fleet vehicles, including passenger cars, equipment trucks, law enforcement vehicles, and ambulances. Over the last year, staff have been working to define replacement criteria for vehicles, including mileage, condition, use, and maintenance costs, among other factors.

The Fiscal Year 2025 budget delays replacement vehicles for one year as a budget balancing strategy. This does not eliminate the need for replacement vehicles, but delays until additional recurring revenues can be identified in FY2025-26. Based on this strategy, there is an anticipated spike in future years.



One new position is added to the budget to support fire inspections on new school bond projects. This will be a time-limited position to expedite school inspections and will be partially offset with bond funding for eligible activities. Funding below purchases a vehicle for this position.

Type	Department	Vehicle Type	Count	Amount
Expansion	Emergency Services	SUV	1	\$45,000

# Capital Improvement Plan

Guilford County's capital investment program includes two parts:

- 1) The Capital Investment Plan (CIP) including Guilford County, Guilford County Schools, and Guilford Technical Community College
- 2) Deferred Maintenance Projects
- 3) The County's current capital projects.

The **Capital Investment Plan (CIP)** is a ten -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.

## 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 Improvement 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. There are no identified impacts to the annual operating budget associated with the FY2025 funding allocation in the CIP.



Guilford County -

Board has appropriated these funds

Capital Improvement Program and Deferred Maintenance for County Building Construction Fund

Cash Projects Funding	Prior Year Funds	FY2025	FY2026	FY2027	FY2028	FY2029	Future Years	
Beginning Fund Balance (Estimated Unaudited)		\$ 10,000,000	\$ 5,981,349	\$ 6,091,349	\$ 5,701,349	\$ 7,201,349	\$ 8,701,349	
Plus:								
Transfer from General Fund		\$ -	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	
Total Cash Project Funding	-	\$ 10,000,000	\$ 7,481,349	\$ 7,591,349	\$ 7,201,349	\$ 8,701,349	\$ 10,201,349	
Probation & Parole (State of North Carolina)	\$ -	\$ 7,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,000,000
Identified Need - New Building	\$ -	\$ 7,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,000,000
Identified Need - New Building Renovation	\$ -	\$ -	TBD	\$ -	\$ -	\$ -	\$ -	\$ -
Identified Need - Renovation of Independence Building	\$ -	\$ -	TBD	\$ -	\$ -	\$ -	\$ -	\$ -
Total Cash Projects	-	\$ 7,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,000,000

Financed Projects	Prior Year Funds	FY2025	FY2026	FY2027	FY2028	FY2029	Future Years FY30-FY34	Grant Total
<b>General Government</b>								
Greensboro Courthouse Renovation	\$ 2,400,000	\$ -	\$ 310,000	\$ -	\$ -	\$ -	\$ 3,000,000	\$ 5,710,000
Appropriated - HVAC	\$ 2,400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,400,000
Identified Need - to complete HVAC (Prior funding used for LE Admin)	\$ -	\$ -	\$ 310,000	\$ -	\$ -	\$ -	\$ -	\$ 310,000
Identified Need - Interior Renovations (Prior funding used for LE Admin)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000,000	\$ 3,000,000
HP Courthouse Renovation	\$ 700,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,520,000	\$ 3,220,000
Appropriated - HVAC	\$ 700,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 700,000
Identified Need - Interior Renovations (Prior funding used for LE Admin)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,520,000	\$ 2,520,000
Independence Center Renovation	\$ 600,000	\$ -	\$ -	\$ 1,080,000	\$ -	\$ -	\$ -	\$ 1,680,000
Appropriated - Water Intrusion	\$ 600,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600,000
Identified Need - Water Intrusion (Prior funding used for LE Admin)	\$ -	\$ -	\$ -	\$ 1,080,000	\$ -	\$ -	\$ -	\$ 1,080,000
Old Court House Renovation	\$ 1,000,000	\$ -	\$ -	\$ 810,000	\$ -	\$ -	\$ -	\$ 1,810,000
Appropriated - Fix water intrusion	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000
Identified Need - Space Renovation of basement	\$ -	\$ -	\$ -	\$ 810,000	\$ -	\$ -	\$ -	\$ 810,000
<b>Public Safety</b>								
Greensboro Detention Center Renovation	\$ 2,000,000	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 2,250,000
Appropriated - Water Intrusion	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000
Identified Need - Unforeseen conditions for water intrusion	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 250,000

	Prior Year Funds	FY2025	FY2026	FY2027	FY2028	FY2029	Future Years FY30-FY34	
High Point Detention Center Renovation	\$ 1,370,000	\$ -	\$ 830,000	\$ -	\$ -	\$ -	\$ -	\$ 2,200,000
Appropriated - Water intrusion/roof/generator	\$ 1,370,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,370,000
Identified Need - HVAC	\$ -	\$ -	\$ 830,000	\$ -	\$ -	\$ -	\$ -	\$ 830,000
Identified Need - Elevators	\$ -	\$ -	\$ 830,000	\$ -	\$ -	\$ -	\$ -	\$ 830,000
Total County Project Financing Needs	\$ 8,070,000	\$ -	\$ 1,390,000	\$ 1,890,000	\$ -	\$ -	\$ 5,520,000	\$ 16,870,000
Back to CASH PROJECTS if use financing for projects (green cells)								

Total Capital Projects	\$ 8,070,000	\$ 7,000,000	\$ 1,390,000	\$ 1,890,000	\$ -	\$ -	\$ 5,520,000	\$ 23,870,000
------------------------	--------------	--------------	--------------	--------------	------	------	--------------	---------------

Sources of Funds:								
Annual County Contribution		\$ -	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 7,500,000
Other Sources of Funds		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prior Financing Proceeds (not budgeted but available)		\$ 2,981,349	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,981,349
Total Sources of Funds		\$ 2,981,349	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 10,481,349

Available Funding (Needed Funding)		\$ (4,018,651)	\$ 110,000	\$ (390,000)	\$ 1,500,000	\$ 1,500,000	\$ (4,020,000)	
------------------------------------	--	----------------	------------	--------------	--------------	--------------	----------------	--

Funding Options for Consideration	Prior Year Funds	FY2025	FY2026	FY2027	FY2028	FY2029	Future Years FY30-FY34	
Utilize Fund Balance		\$ 4,018,651	\$ -	\$ 390,000	\$ -	\$ -	\$ -	\$ 4,408,651
General Fund Transfer		\$ -	\$ 1,390,000	\$ 1,500,000	\$ -	\$ -	\$ -	\$ 2,890,000
Financing Proceeds (GO Bond, Two-Thirds Debt)		\$ -	\$ -	\$ -	\$ -		\$ 5,520,000	\$ 5,520,000
								\$ -

POTENTIAL HORIZON PROJECTS - Not included in totals presented above

	Prior Year Funds	FY2025	FY2026	FY2027	FY2028	FY2029	Future Years FY30-FY34	
Juvenile Detention Center Expansion	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Bryan Park Expansion	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

### Guilford County Special Facilities Maintenance Plan

Guilford County partnered with a third-party vendor to complete site assessments of all county facilities and identify facility improvements. This firm then reviewed the results of the site assessments and developed a schedule to address the most critical facility items. This list captures the results of that work. Additional discussion will occur with the Board of Commissioners.

Building	Summary	Category	Previously	Previously	FY25							Grand Total
			Adopted County Funds	Adopted Bond Funds	Recommended	FY25 Adopted	FY26-FY27	FY28-FY29	FY30-FY32	FY33-FY35		
Bur-Mill Park	Building Envelope	Exterior Doors & Windows	-	-	949	-	-	-	-	6,641	7,590	
Bur-Mill Park	Building Interior	Interior Doors	-	-	7,590	-	-	-	-	1,898	9,488	
Bur-Mill Park	Building Interior	Interior Flooring	-	-	14,561	-	1,456	-	-	22,770	38,788	
Bur-Mill Park	Building Interior	Interior Walls & Ceilings	-	-	81,750	-	11,195	-	30,170	49,335	172,450	
Bur-Mill Park	Life & Safety	Fire Alarm System	-	-	25,637	-	-	-	3,795	-	29,432	
Bur-Mill Park	Major Systems	Electrical Power	-	-	28,463	-	39,848	7,590	3,795	17,078	96,773	
Bur-Mill Park	Major Systems	HVAC Systems	-	-	3,795	-	-	-	-	-	3,795	
Bur-Mill Park	Major Systems	Plumbing	-	-	-	-	-	22,770	-	3,795	26,565	
Bur-Mill Park	Other Systems	Interior Lighting	-	-	-	-	43,684	-	-	-	43,684	
Bur-Mill Park	Building Exterior	Exterior Walls	-	-	-	-	1,898	-	-	-	1,898	
Bur-Mill Park	Building Access and Accessibility	Accessibility	-	-	30,360	-	-	1,898	-	-	32,258	
Bur-Mill Park	Total:		-	-	193,104	-	98,081	32,258	37,760	101,516	462,719	
Cooperative Extension	Building Envelope	Exterior Doors & Windows	-	-	-	-	-	-	47,438	-	47,438	
Cooperative Extension	Building Envelope	Exterior Sealing & Caulking	-	-	-	-	-	-	37,950	-	37,950	
Cooperative Extension	Building Envelope	Exterior Walls	-	-	-	-	189,750	-	132,825	-	322,575	
Cooperative Extension	Building Envelope	Roofing	-	-	-	-	-	-	37,950	-	37,950	
Cooperative Extension	Building Interior	Interior Doors	-	-	37,950	-	-	-	18,975	-	56,925	
Cooperative Extension	Building Interior	Interior Flooring	-	-	94,875	-	-	11,385	243,260	-	349,520	
Cooperative Extension	Building Interior	Interior Walls & Ceilings	-	-	-	-	-	129,030	100,568	-	229,598	
Cooperative Extension	Building Structure	Foundation	-	-	-	-	-	-	94,875	-	94,875	
Cooperative Extension	Life & Safety	Fire Alarm System	-	-	-	-	-	-	215,746	3,795	219,541	
Cooperative Extension	Major Systems	Electrical Power	-	-	-	-	5,693	15,180	-	-	20,873	
Cooperative Extension	Major Systems	HVAC Systems	-	-	7,590	-	24,668	26,565	125,235	41,745	225,803	
Cooperative Extension	Major Systems	Plumbing	-	-	3,795	-	13,283	5,693	9,488	3,795	36,053	
Cooperative Extension	Other Items	Other	-	-	-	-	-	-	37,950	-	37,950	
Cooperative Extension	Other Systems	Interior Lighting	-	-	-	-	-	-	1,010,609	-	1,010,609	
Cooperative Extension	Building Exterior	Exterior Walls	-	-	-	-	-	-	75,900	-	75,900	
Cooperative Extension	Building Access and Accessibility	Accessibility	-	-	208,725	-	-	-	-	-	208,725	
Cooperative Extension	Total:		-	-	352,935	-	233,393	187,853	2,188,766	49,335	3,012,281	
County Farm - Sheriff's Office	Building Interior	Other Improvements	-	-	37,950	-	-	-	-	-	37,950	
County Farm - Sheriff's Office	Life & Safety	Fire Sprinkler System	-	-	-	-	1,898	-	-	-	1,898	
County Farm - Sheriff's Office	Major Systems	HVAC Systems	-	-	1,898	-	-	-	-	-	1,898	
County Farm - Sheriff's Office	Building Access and Accessibility	Accessibility	-	-	-	-	-	9,488	-	-	9,488	
County Farm - Sheriff's Office	Total:		-	-	39,848	-	1,898	9,488	-	-	51,233	
EMS Base #1	Building Interior	Interior Doors	-	-	-	-	18,975	-	-	-	18,975	
EMS Base #1	Building Interior	Interior Flooring	-	-	-	-	119,543	-	-	-	119,543	
EMS Base #1	Building Interior	Interior Walls & Ceilings	-	-	-	-	49,335	-	-	-	49,335	
EMS Base #1	Building Access and Accessibility	Accessibility	-	-	75,900	-	-	-	-	-	75,900	
EMS Base #2	Total:		-	-	75,900	-	187,853	-	-	-	263,753	
EMS Base #3 & VMF Building	Building Envelope	Exterior Doors & Windows	-	-	-	-	-	-	60,720	56,925	117,645	
EMS Base #3 & VMF Building	Building Envelope	Interior Flooring	-	-	-	-	-	9,488	-	-	9,488	
EMS Base #3 & VMF Building	Building Envelope	Roofing	-	-	-	-	-	-	5,693	-	5,693	
EMS Base #3 & VMF Building	Building Interior	Exterior Walls	-	-	-	-	-	-	-	94,875	94,875	
EMS Base #3 & VMF Building	Building Interior	Interior Doors	-	-	-	-	-	-	18,596	3,795	22,391	
EMS Base #3 & VMF Building	Building Interior	Interior Flooring	-	-	-	-	-	272,196	704,352	5,693	982,241	
EMS Base #3 & VMF Building	Building Interior	Interior Walls & Ceilings	-	-	184,627	-	-	974,366	2,721,964	20,873	3,901,829	
EMS Base #3 & VMF Building	Building Structure	Exterior Masonry	-	-	-	-	-	-	-	104,363	104,363	
EMS Base #3 & VMF Building	Life & Safety	Fire Sprinkler System	-	-	-	-	-	-	525,418	525,418	1,050,836	
EMS Base #3 & VMF Building	Major Systems	Electrical Power	-	-	-	-	-	358,628	13,283	96,773	468,683	
EMS Base #3 & VMF Building	Major Systems	Elevators	-	-	-	-	-	-	-	152,939	152,939	
EMS Base #3 & VMF Building	Major Systems	HVAC Systems	-	-	180,263	-	332,063	72,105	-	18,975	603,405	
EMS Base #3 & VMF Building	Major Systems	Plumbing	-	-	1,898	-	9,488	9,488	-	5,693	26,565	
EMS Base #3 & VMF Building	Other Systems	Exterior Lighting	-	-	-	-	-	18,975	-	-	18,975	
EMS Base #3 & VMF Building	Building Exterior	Exterior Masonry	-	-	-	-	94,875	-	-	-	94,875	
EMS Base #3 & VMF Building	Building Exterior	Exterior Walls	-	-	-	-	-	-	-	9,488	9,488	
EMS Base #3 & VMF Building	Building Access and Accessibility	Accessibility	-	-	274,094	-	-	-	-	-	274,094	

			Previously	Previously								
			Adopted County	Adopted Bond								
Building	Summary	Category	Funds	Funds	FY25	FY25 Adopted	FY26-FY27	FY28-FY29	FY30-FY32	FY33-FY35	Grand Total	
					Recommended							
EMS Base #3 & VMF Building	Total:		-	-	640,881	-	436,425	1,715,245	4,050,024	1,095,806	7,938,381	
EMS Base #4	Building Interior	Interior Doors	-	-	-	-	-	33,776	-	-	33,776	
EMS Base #4	Building Interior	Interior Walls & Ceilings	-	-	-	-	-	7,590	597,713	-	605,303	
EMS Base #4	Building Structure	Exterior Masonry	-	-	-	-	-	-	15,180	-	15,180	
EMS Base #4	Major Systems	Electrical Power	-	-	-	-	-	41,745	-	-	41,745	
EMS Base #4	Major Systems	HVAC Systems	-	-	-	-	-	17,078	-	20,873	37,950	
EMS Base #4	Major Systems	Plumbing	-	-	-	-	-	-	3,795	5,693	9,488	
EMS Base #4	Other Systems	Other Systems	-	-	-	-	-	-	-	56,925	56,925	
EMS Base #4	Building Access and Accessibility	Accessibility	-	-	1,898	-	-	57,305	-	-	59,202	
EMS Base #5	Total:		-	-	1,898	-	-	157,493	616,688	83,490	859,568	
EMS Base #5	Life & Safety	Fire Sprinkler System	-	-	-	-	-	-	-	9,488	9,488	
EMS Base #5	Major Systems	Electrical Power	-	-	-	-	-	-	113,850	-	113,850	
EMS Base #5	Major Systems	HVAC Systems	-	-	-	-	26,565	3,795	7,590	22,770	60,720	
EMS Base #5	Major Systems	Plumbing	-	-	-	-	15,180	-	3,795	3,795	22,770	
EMS Base #5	Building Access and Accessibility	Accessibility	-	-	-	-	-	3,795	-	-	3,795	
EMS Base #6	Total:		-	-	-	-	41,745	7,590	125,235	36,053	210,623	
EMS Base #6	Building Interior	Interior Flooring	-	-	-	-	34,155	-	-	-	34,155	
EMS Base #6	Building Interior	Interior Walls & Ceilings	-	-	-	-	46,299	37,950	-	-	84,249	
EMS Base #6	Major Systems	Electrical Power	-	-	-	-	-	-	113,850	-	113,850	
EMS Base #6	Major Systems	HVAC Systems	-	-	-	-	26,565	-	-	24,668	51,233	
EMS Base #6	Major Systems	Plumbing	-	-	-	-	5,693	-	5,693	11,385	22,770	
EMS Base #7	Total:		-	-	-	-	112,712	37,950	119,543	36,053	306,257	
Gibson Park	Building Envelope	Roofing	-	-	-	-	-	-	-	16,319	16,319	
Gibson Park	Building Interior	Interior Flooring	-	-	-	-	-	-	-	1,898	3,795	
Gibson Park	Building Interior	Interior Walls & Ceilings	-	-	-	-	-	-	31,119	18,975	50,094	
Gibson Park	Building Structure	Exterior Masonry	-	-	-	-	-	9,488	-	-	9,488	
Gibson Park	Life & Safety	Fire Alarm System	-	-	18,975	-	-	3,795	-	20,493	43,263	
Gibson Park	Major Systems	Electrical Power	-	-	-	-	75,900	13,283	189,750	119,543	398,475	
Gibson Park	Major Systems	HVAC Systems	-	-	132,825	-	45,540	13,283	47,438	7,590	246,675	
Gibson Park	Major Systems	Plumbing	-	-	3,795	-	-	53,130	43,643	24,668	125,235	
Gibson Park	Building Access and Accessibility	Accessibility	-	-	1,898	-	-	-	-	-	1,898	
Gibson Park	Total:		-	-	157,493	-	121,440	92,978	313,847	209,484	895,241	
Guilford County - Greene Street	Building Interior	Interior Doors	-	-	-	-	-	13,283	19,924	37,950	71,156	
Guilford County - Greene Street	Building Interior	Interior Flooring	-	-	1,078,729	-	22,770	34,155	26,565	28,463	1,190,681	
Guilford County - Greene Street	Building Interior	Interior Sealing & Caulking	-	-	-	-	3,795	-	-	-	3,795	
Guilford County - Greene Street	Building Interior	Interior Walls & Ceilings	-	-	20,873	-	145,159	731,486	290,318	559,763	1,747,598	
Guilford County - Greene Street	Building Structure	Foundation	-	-	-	-	94,875	-	-	-	94,875	
Guilford County - Greene Street	Life & Safety	Fire Alarm System	-	-	-	-	177,891	-	-	116,222	294,113	
Guilford County - Greene Street	Life & Safety	Fire Sprinkler System	-	-	-	-	232,444	-	-	18,975	251,419	
Guilford County - Greene Street	Major Systems	Electrical Power	-	-	1,436,408	-	842,016	324,947	114,324	134,723	2,852,417	
Guilford County - Greene Street	Major Systems	Elevators	-	-	-	-	-	-	189,750	3,795	193,545	
Guilford County - Greene Street	Major Systems	HVAC Systems	-	-	41,745	-	1,175,976	540,788	87,285	45,540	1,891,333	
Guilford County - Greene Street	Major Systems	Plumbing	-	-	1,898	-	3,795	17,078	1,898	15,180	39,848	
Guilford County - Greene Street	Other Systems	Exterior Lighting	-	-	-	-	-	28,463	-	-	28,463	
Guilford County - Greene Street	Other Systems	Interior Lighting	-	-	-	-	18,975	-	-	-	18,975	
Guilford County - Greene Street	Site Exterior	Other	-	-	-	-	3,795	-	-	-	3,795	
Guilford County - Greene Street	Building Exterior	Interior Walls & Ceilings	-	-	-	-	-	37,950	-	-	37,950	
Guilford County - Greene Street	Building Access and Accessibility	Accessibility	-	-	195,443	-	-	-	151,800	28,463	375,705	
Guilford County - Greene Street	Total:		-	-	2,775,094	-	2,721,489	1,728,148	881,863	989,072	9,095,666	
Guilford County - Truist Building	Building Envelope	Exterior Doors & Windows	-	-	-	-	-	-	1,898	-	1,898	
Guilford County - Truist Building	Building Envelope	Roofing	-	-	-	-	-	222,956	-	-	222,956	
Guilford County - Truist Building	Building Interior	Interior Doors	-	-	30,360	-	-	-	-	1,898	32,258	
Guilford County - Truist Building	Building Interior	Interior Flooring	-	-	7,590	-	-	-	-	28,463	36,053	
Guilford County - Truist Building	Building Interior	Interior Walls & Ceilings	-	-	20,873	-	36,053	75,900	146,108	296,390	575,322	
Guilford County - Truist Building	Building Structure	Foundation	-	-	-	-	-	-	-	37,950	37,950	
Guilford County - Truist Building	Life & Safety	Fire Alarm System	-	-	28,463	-	-	-	-	7,590	36,053	
Guilford County - Truist Building	Major Systems	Electrical Power	-	-	28,463	-	51,233	133,299	-	216,315	429,309	
Guilford County - Truist Building	Major Systems	Elevators	-	-	-	-	-	-	-	17,078	17,078	
Guilford County - Truist Building	Major Systems	HVAC Systems	-	-	-	-	18,975	34,155	3,795	43,643	100,568	
Guilford County - Truist Building	Major Systems	Plumbing	-	-	-	-	-	-	-	18,975	18,975	
Guilford County - Truist Building	Other Systems	Interior Lighting	-	-	-	-	-	18,975	-	-	18,975	
Guilford County - Truist Building	Site Exterior	Interior Walls & Ceilings	-	-	-	-	-	9,488	-	-	9,488	

Building	Summary	Category	Previously	Previously	FY25							Grand Total
			Adopted County	Adopted Bond	Funds	Funds	Recommended	FY25 Adopted	FY26-FY27	FY28-FY29	FY30-FY32	
Guilford County - Truist Building	Building Access and Accessibility	Accessibility	-	-	60,720	-	-	1,898	37,950	-	100,568	
Guilford County - Truist Building	Site Access & Accessibility	Paving & Parking Lots	-	-	-	-	-	18,975	-	-	18,975	
Guilford County - Truist Building	Total:		-	-	176,468	-	106,260	515,646	189,750	668,300	1,656,423	
High Point Behavioral Health	Building Envelope	Exterior Doors & Windows	-	-	-	-	-	18,975	-	-	18,975	
High Point Behavioral Health	Building Envelope	Roofing	-	-	-	-	-	168,612	-	-	168,612	
High Point Behavioral Health	Building Interior	Interior Doors	-	-	-	-	-	-	-	11,385	11,385	
High Point Behavioral Health	Building Interior	Interior Flooring	-	-	-	-	3,795	313,239	-	7,590	324,624	
High Point Behavioral Health	Building Interior	Interior Sealing & Caulking	-	-	-	-	-	9,488	-	-	9,488	
High Point Behavioral Health	Building Interior	Interior Walls & Ceilings	-	-	-	-	-	113,129	-	11,385	124,514	
High Point Behavioral Health	Building Structure	Exterior Masonry	-	-	-	-	-	41,745	-	-	41,745	
High Point Behavioral Health	Life & Safety	Fire Alarm System	-	-	-	-	3,795	3,795	-	-	7,590	
High Point Behavioral Health	Major Systems	Electrical Power	-	-	-	-	-	5,693	30,360	45,540	81,593	
High Point Behavioral Health	Major Systems	Plumbing	-	-	-	-	-	7,590	-	-	7,590	
High Point Behavioral Health	Other Systems	Exterior Lighting	-	-	-	-	37,950	-	-	-	37,950	
High Point Behavioral Health	Other Systems	Interior Lighting	-	-	-	-	-	11,385	-	-	11,385	
High Point Behavioral Health	Building Exterior	Exterior Walls	-	-	-	-	-	65,691	-	-	65,691	
High Point Behavioral Health	Building Access and Accessibility	Accessibility	-	-	11,385	-	-	-	3,795	3,795	18,975	
High Point Behavioral Health	Total:		-	-	11,385	-	45,540	759,342	34,155	79,695	930,117	
Juvenile Detention	Building Envelope	Exterior Doors & Windows	-	-	-	-	-	-	1,898	-	1,898	
Juvenile Detention	Building Interior	Interior Flooring	-	-	-	-	-	-	-	1,898	1,898	
Juvenile Detention	Building Interior	Interior Sealing & Caulking	-	-	-	-	-	-	1,898	1,898	3,795	
Juvenile Detention	Building Interior	Interior Walls & Ceilings	-	-	-	-	-	5,693	301,703	140,415	447,810	
Juvenile Detention	Life & Safety	Fire Sprinkler System	-	-	-	-	-	-	-	17,078	17,078	
Juvenile Detention	Major Systems	Electrical Power	-	-	-	-	-	22,770	5,693	-	28,463	
Juvenile Detention	Major Systems	HVAC Systems	-	-	28,463	-	28,463	18,975	-	97,342	173,242	
Juvenile Detention	Major Systems	Plumbing	-	-	1,898	-	1,898	9,488	-	17,078	30,360	
Juvenile Detention	Other Systems	Interior Lighting	-	-	-	-	-	-	1,898	1,898	3,795	
Juvenile Detention	Total:		-	-	30,360	-	30,360	56,925	313,088	277,604	708,337	
Mackintosh Park	Building Interior	Interior Doors	-	-	-	-	1,898	-	-	-	1,898	
Mackintosh Park	Building Interior	Interior Walls & Ceilings	-	-	-	-	7,211	-	-	-	7,211	
Mackintosh Park	Life & Safety	Fire Alarm System	-	-	1,898	-	-	-	-	-	1,898	
Mackintosh Park	Building Exterior	Exterior Walls	-	-	-	-	18,975	-	-	-	18,975	
Mackintosh Park	Total:		-	-	1,898	-	28,083	-	-	-	29,981	
Public Health - Chandler Dental Clinic	Building Envelope	Exterior Walls	-	-	-	-	-	-	-	37,950	37,950	
Public Health - Chandler Dental Clinic	Building Envelope	Roofing	-	-	-	-	-	-	-	67,172	67,172	
Public Health - Chandler Dental Clinic	Building Interior	Interior Flooring	-	-	-	-	-	-	-	56,925	56,925	
Public Health - Chandler Dental Clinic	Building Interior	Interior Walls & Ceilings	-	-	-	-	-	22,391	37,950	15,180	75,521	
Public Health - Chandler Dental Clinic	Major Systems	Electrical Power	-	-	-	-	68,310	18,975	3,795	-	91,080	
Public Health - Chandler Dental Clinic	Major Systems	HVAC Systems	-	-	-	-	58,823	-	-	-	58,823	
Public Health - Chandler Dental Clinic	Major Systems	Plumbing	-	-	-	-	-	3,795	-	-	3,795	
Public Health - Chandler Dental Clinic	Total:		-	-	-	-	127,133	45,161	41,745	177,227	391,265	
Public Health - Greensboro	Building Envelope	Water Intrusion	-	1,500,000	-	-	-	-	-	-	-	
Public Health - Greensboro	Building Interior	Interior Walls & Ceilings	-	-	-	-	-	75,900	162,995	94,875	333,770	
Public Health - Greensboro	Building Interior	Other Improvements	-	-	-	-	-	-	-	1,898	1,898	
Public Health - Greensboro	Life & Safety	Fire Alarm System	-	-	-	-	-	-	1,898	7,590	9,488	
Public Health - Greensboro	Major Systems	Electrical Power	-	-	-	-	22,770	26,565	62,618	83,490	195,443	
Public Health - Greensboro	Major Systems	Plumbing	-	-	-	-	-	9,488	-	-	9,488	
Public Health - Greensboro	Other Systems	Interior Lighting	-	-	-	-	-	111,004	-	-	111,004	
Public Health - Greensboro	Total:		-	1,500,000	-	-	22,770	222,956	227,510	187,853	661,089	
Public Health - High Point	Building Interior	Interior Doors	-	-	18,975	-	-	-	-	1,898	20,873	
Public Health - High Point	Building Interior	Interior Flooring	-	-	-	-	37,950	623,139	17,078	-	678,167	
Public Health - High Point	Building Interior	Interior Walls & Ceilings	-	-	-	-	-	1,032,240	45,540	195,063	1,272,843	
Public Health - High Point	Life & Safety	Fire Alarm System	-	-	-	-	3,795	-	3,795	-	7,590	
Public Health - High Point	Major Systems	Electrical Power	-	-	-	-	70,208	408,342	62,618	53,130	594,297	
Public Health - High Point	Major Systems	Plumbing	-	-	-	-	-	1,464,870	-	-	1,464,870	
Public Health - High Point	Total:		-	-	18,975	-	111,953	3,528,591	129,030	250,091	4,038,639	
Sheriff's Office - Major Crimes Unit	Building Interior	Interior Doors	-	-	-	-	-	-	-	1,898	1,898	
Sheriff's Office - Major Crimes Unit	Building Interior	Interior Flooring	-	-	-	-	-	-	-	41,745	41,745	
Sheriff's Office - Major Crimes Unit	Building Interior	Interior Walls & Ceilings	-	-	-	-	-	-	62,618	56,925	119,543	
Sheriff's Office - Major Crimes Unit	Life & Safety	Fire Alarm System	-	-	-	-	-	-	-	75,900	75,900	
Sheriff's Office - Major Crimes Unit	Major Systems	Electrical Power	-	-	-	-	-	-	-	77,798	77,798	
Sheriff's Office - Major Crimes Unit	Major Systems	HVAC Systems	-	-	-	-	28,463	32,258	-	-	60,720	

Building	Summary	Category	Previously	Previously	FY25		FY26-FY27	FY28-FY29	FY30-FY32	FY33-FY35	Grand Total
			Adopted County Funds	Adopted Bond Funds	Recommended	FY25 Adopted					
Sheriff's Office - Major Crimes Unit	Major Systems	Plumbing	-	-	-	-	-	1,898	-	-	1,898
Sheriff's Office - Major Crimes Unit	Total:		-	-	-	-	28,463	34,155	104,363	212,520	379,500
Sheriff's Office District 3	Building Envelope	Roofing	-	-	-	-	-	113,850	-	-	113,850
Sheriff's Office District 3	Building Interior	Interior Doors	-	-	-	-	-	48,197	3,795	15,180	67,172
Sheriff's Office District 3	Building Interior	Interior Flooring	-	-	-	-	-	159,770	-	3,795	163,565
Sheriff's Office District 3	Building Interior	Interior Sealing & Caulking	-	-	-	-	-	1,898	-	-	1,898
Sheriff's Office District 3	Building Interior	Interior Walls & Ceilings	-	-	-	-	9,488	439,841	-	9,488	458,816
Sheriff's Office District 3	Building Structure	Exterior Masonry	-	-	-	-	-	876,645	-	-	876,645
Sheriff's Office District 3	Life & Safety	Fire Alarm System	-	-	-	-	3,795	5,693	-	-	9,488
Sheriff's Office District 3	Major Systems	Electrical Power	-	-	-	-	-	57,684	70,208	74,003	201,894
Sheriff's Office District 3	Major Systems	HVAC Systems	-	-	-	-	53,130	-	-	1,898	55,028
Sheriff's Office District 3	Major Systems	Plumbing	-	-	7,590	-	-	26,565	-	-	34,155
Sheriff's Office District 3	Other Systems	Exterior Lighting	-	-	-	-	56,925	-	-	-	56,925
Sheriff's Office District 3	Building Exterior	Exterior Walls	-	-	-	-	-	119,543	-	-	119,543
Sheriff's Office District 3	Building Access and Accessibility	Accessibility	-	-	75,900	-	-	-	3,795	3,795	83,490
Sheriff's Office District 4	Total:		-	-	83,490	-	123,338	1,849,683	77,798	108,158	2,242,466
Social Services - High Point	Building Envelope	Exterior Doors & Windows	-	-	-	-	-	5,693	3,795	-	9,488
Social Services - High Point	Building Envelope	Exterior Masonry	-	-	-	-	-	-	-	1,898	1,898
Social Services - High Point	Building Interior	Interior Doors	-	-	-	-	-	-	3,795	-	3,795
Social Services - High Point	Building Interior	Interior Flooring	-	-	-	-	-	-	19,608	108,416	128,023
Social Services - High Point	Building Interior	Interior Sealing & Caulking	-	-	-	-	-	-	-	5,693	5,693
Social Services - High Point	Building Interior	Interior Walls & Ceilings	-	-	-	-	18,975	100,568	23,719	131,876	275,138
Social Services - High Point	Life & Safety	Fire Sprinkler System	-	-	-	-	-	-	-	57,874	57,874
Social Services - High Point	Major Systems	HVAC Systems	-	-	4,744	-	55,028	368,328	32,258	81,593	541,949
Social Services - High Point	Major Systems	Plumbing	-	-	-	-	9,488	17,078	15,180	2,277	44,022
Social Services - High Point	Building Access and Accessibility	Accessibility	-	-	-	-	-	-	37,950	-	37,950
Social Services - High Point	Total:		-	-	4,744	-	83,490	491,665	136,304	389,625	1,105,828
Solid Waste	Building Interior	Interior Walls & Ceilings	-	-	18,975	-	-	9,488	-	949	29,411
Solid Waste	Total:		-	-	18,975	-	-	9,488	-	949	29,411
Southwest Park	Building Envelope	Exterior Sealing & Caulking	-	-	-	-	-	1,898	-	-	1,898
Southwest Park	Building Interior	Interior Doors	-	-	-	-	-	5,693	20,873	-	26,565
Southwest Park	Building Interior	Interior Flooring	-	-	-	-	-	18,975	17,078	5,693	41,745
Southwest Park	Building Interior	Interior Walls & Ceilings	-	-	28,463	-	-	11,385	-	-	39,848
Southwest Park	Building Structure	Building Structure	-	-	-	-	-	28,463	-	-	28,463
Southwest Park	Major Systems	Electrical Power	-	-	-	-	-	-	9,488	-	9,488
Southwest Park	Major Systems	HVAC Systems	-	-	-	-	-	-	1,898	-	1,898
Southwest Park	Building Exterior	Exterior Walls	-	-	-	-	-	13,283	117,964	-	131,246
Southwest Park	Building Access and Accessibility	Accessibility	-	-	31,992	-	-	-	-	-	31,992
Southwest Park	Site Access & Accessibility	Paving & Parking Lots	-	-	-	-	-	-	5,693	-	5,693
Southwest Park	Total:		-	-	60,454	-	-	79,695	172,991	5,693	318,833
HHS Administration Building - Maple Street	Building Envelope	Roofing	-	-	-	-	-	-	-	3,795	3,795
HHS Administration Building - Maple Street	Building Interior	Interior Doors	-	-	-	-	-	-	3,795	11,385	15,180
HHS Administration Building - Maple Street	Building Interior	Interior Flooring	-	-	18,975	-	-	722,948	50,474	3,416	795,812
HHS Administration Building - Maple Street	Building Interior	Interior Walls & Ceilings	-	-	-	-	-	83,490	199,238	273,240	555,968
HHS Administration Building - Maple Street	Building Interior	Other Improvements	-	-	132,825	-	-	18,975	153,698	-	305,498
HHS Administration Building - Maple Street	Life & Safety	Fire Alarm System	-	-	18,975	-	-	-	-	-	18,975
HHS Administration Building - Maple Street	Life & Safety	Fire Sprinkler System	-	-	-	-	-	-	504,735	-	504,735
HHS Administration Building - Maple Street	Major Systems	Electrical Power	-	-	-	-	-	11,385	17,078	199,238	227,700
HHS Administration Building - Maple Street	Major Systems	Elevators	-	-	-	-	-	-	9,488	9,488	18,975
HHS Administration Building - Maple Street	Major Systems	HVAC Systems	-	-	-	-	123,338	79,695	-	3,795	206,828
HHS Administration Building - Maple Street	Major Systems	Plumbing	-	-	-	-	-	3,795	3,795	-	7,590
HHS Administration Building - Maple Street	Other Systems	Interior Lighting	-	-	-	-	-	825,413	-	75,900	901,313
HHS Administration Building - Maple Street	Total:		-	-	170,775	-	123,338	1,726,725	807,576	733,953	3,562,367
County Jail - Greensboro	Building Envelope	Water Intrusion	-	2,000,000	-	-	-	-	-	-	-
County Jail - Greensboro	Building Interior	Interior Doors	-	-	-	-	-	-	113,850	-	113,850
County Jail - Greensboro	Building Interior	Interior Walls & Ceilings	-	-	208,725	-	-	1,423,125	136,620	-	1,768,470
County Jail - Greensboro	Life & Safety	Fire Sprinkler System	-	-	-	-	-	-	37,950	-	37,950
County Jail - Greensboro	Major Systems	Electrical Power	-	-	-	-	-	-	-	294,113	294,113
County Jail - Greensboro	Major Systems	Plumbing	-	-	94,875	-	-	-	85,388	-	180,263
County Jail - Greensboro	Other Systems	Interior Lighting	-	-	-	-	-	-	1,522,137	-	1,522,137
County Jail - Greensboro	Total:		-	2,000,000	303,600	-	-	1,423,125	1,895,944	294,113	3,916,782
County Courthouse - Greensboro	Building Interior	Interior Doors	-	-	9,962	-	74,003	-	-	1,898	85,862



Building	Summary	Category	Previously	Previously	FY25							
			Adopted County	Adopted Bond	Recommended	FY25 Adopted	FY26-FY27	FY28-FY29	FY30-FY32	FY33-FY35	Grand Total	
County Courthouse - Greensboro	Building Interior	Interior Flooring	-	-	34,155	-	269,445	56,925	-	-	360,525	
County Courthouse - Greensboro	Building Interior	Interior Walls & Ceilings	-	-	247,055	-	1,038,881	7,590	18,975	237,188	1,549,688	
County Courthouse - Greensboro	Life & Safety	Fire Alarm System	-	-	-	-	-	-	-	3,795	3,795	
County Courthouse - Greensboro	Major Systems	Electrical Power	-	-	-	-	239,085	726,458	45,540	108,158	1,119,240	
County Courthouse - Greensboro	Major Systems	HVAC Systems	-	2,400,000	1,280,813	-	41,745	113,850	-	-	1,436,408	
County Courthouse - Greensboro	Major Systems	Plumbing	-	-	-	-	9,488	805,868	-	-	815,356	
County Courthouse - Greensboro	Other Systems	Interior Lighting	-	-	-	-	-	1,289,351	-	-	1,289,351	
County Courthouse - Greensboro	Building Access and Accessibility	Accessibility	-	-	75,900	-	-	56,925	-	-	132,825	
County Courthouse - Greensboro	Total:		-	2,400,000	1,647,884	-	1,672,646	3,056,967	64,515	351,038	6,793,050	
Old County Courthouse	Building Envelope	Water Intrusion	-	1,000,000	-	-	-	-	-	-	-	
Old County Courthouse	Building Interior	Interior Doors	-	-	-	-	-	-	1,898	-	1,898	
Old County Courthouse	Building Interior	Interior Flooring	-	-	-	-	113,850	-	11,385	-	125,235	
Old County Courthouse	Building Interior	Interior Walls & Ceilings	-	-	-	-	92,978	425,040	53,130	1,898	573,045	
Old County Courthouse	Life & Safety	Fire Alarm System	-	-	-	-	-	-	-	1,898	1,898	
Old County Courthouse	Major Systems	Electrical Power	-	-	7,590	-	13,283	15,180	7,590	624,278	667,920	
Old County Courthouse	Major Systems	HVAC Systems	-	-	-	-	9,488	74,003	7,590	290,318	381,398	
Old County Courthouse	Major Systems	Plumbing	-	-	-	-	-	-	1,898	34,155	36,053	
Old County Courthouse	Other Systems	Interior Lighting	-	-	-	-	-	-	1,898	-	1,898	
Old County Courthouse	Total:		-	1,000,000	7,590	-	229,598	514,223	85,388	952,545	1,789,343	
Northeast Park	Building Envelope	Exterior Doors & Windows	-	-	-	-	37,950	18,975	-	-	56,925	
Northeast Park	Building Envelope	Exterior Walls	-	-	-	-	-	-	56,925	-	56,925	
Northeast Park	Building Envelope	Roofing	-	-	-	-	25,047	-	-	-	25,047	
Northeast Park	Building Interior	Interior Doors	-	-	-	-	-	26,565	3,795	7,590	37,950	
Northeast Park	Building Interior	Interior Flooring	-	-	-	-	23,878	118,214	36,432	78,177	256,701	
Northeast Park	Building Interior	Interior Sealing & Caulking	-	-	-	-	37,950	-	-	-	37,950	
Northeast Park	Building Interior	Interior Walls & Ceilings	-	-	-	-	47,438	75,900	37,950	18,975	180,263	
Northeast Park	Building Interior	Other Improvements	-	-	-	-	-	1,898	-	-	1,898	
Northeast Park	Life & Safety	Fire Alarm System	-	-	-	-	-	-	-	3,795	3,795	
Northeast Park	Life & Safety	Fire Sprinkler System	-	-	-	-	-	-	3,795	-	3,795	
Northeast Park	Major Systems	Electrical Power	-	-	-	-	1,898	17,078	11,385	1,898	32,258	
Northeast Park	Major Systems	HVAC Systems	-	-	-	-	5,693	53,130	17,078	3,795	79,695	
Northeast Park	Major Systems	Plumbing	-	-	7,590	-	-	5,693	11,385	1,898	26,565	
Northeast Park	Other Systems	Interior Lighting	-	-	-	-	-	22,770	54,838	3,795	81,403	
Northeast Park	Building Exterior	Exterior Doors	-	-	-	-	-	5,693	-	-	5,693	
Northeast Park	Building Exterior	Exterior Walls	-	-	-	-	3,795	37,950	66,413	7,590	115,748	
Northeast Park	Building Access and Accessibility	Accessibility	-	-	-	-	-	3,795	-	-	3,795	
Northeast Park	Park Amenities	Park Shelters	-	-	-	-	-	56,925	-	-	56,925	
Northeast Park	Total:		-	-	7,590	-	183,648	444,584	299,995	127,512	1,063,329	
Guilford County - Independence Center	Building Envelope	Roofing	-	-	-	-	-	-	59,771	-	59,771	
Guilford County - Independence Center	Building Envelope	Water Intrusion	-	600,000	-	-	-	-	-	-	-	
Guilford County - Independence Center	Building Interior	Interior Doors	-	-	-	-	-	-	-	1,898	1,898	
Guilford County - Independence Center	Building Interior	Interior Flooring	-	-	9,488	-	56,925	27,704	20,873	139,087	254,075	
Guilford County - Independence Center	Building Interior	Interior Walls & Ceilings	-	-	106,260	-	72,105	5,693	66,033	79,695	329,786	
Guilford County - Independence Center	Life & Safety	Fire Alarm System	-	-	-	-	5,693	9,488	-	-	15,180	
Guilford County - Independence Center	Major Systems	Electrical Power	-	-	22,770	-	81,593	74,003	98,670	30,360	307,395	
Guilford County - Independence Center	Major Systems	Elevators	-	-	-	-	-	-	1,898	3,795	5,693	
Guilford County - Independence Center	Major Systems	Plumbing	-	-	-	-	-	3,795	1,898	11,385	17,078	
Guilford County - Independence Center	Other Systems	Interior Lighting	-	-	-	-	-	59,771	-	-	59,771	
Guilford County - Independence Center	Building Access and Accessibility	Accessibility	-	-	-	-	-	-	34,155	13,283	47,438	
Guilford County - Independence Center	Total:		-	600,000	138,518	-	216,315	180,452	283,297	279,502	1,098,083	
High Point Detention Facility	Building Envelope	Roofing	-	490,000	-	-	-	-	-	-	-	
High Point Detention Facility	Building Envelope	Water Intrusion	-	880,000	-	-	-	-	-	-	-	
High Point Detention Facility	Life & Safety	Fire Alarm System	-	-	-	-	-	3,795	3,795	-	7,590	
High Point Detention Facility	Major Systems	Electrical Power	-	-	-	-	9,488	212,520	41,745	11,385	275,138	
High Point Detention Facility	Major Systems	Plumbing	-	-	-	-	18,975	-	5,693	-	24,668	
High Point Detention Facility	Other Systems	Interior Lighting	-	-	-	-	94,875	-	-	-	94,875	
High Point Detention Facility	Total:		-	1,370,000	-	-	123,338	216,315	51,233	11,385	402,270	
High Point Courthouse	Building Envelope	Exterior Doors & Windows	-	-	-	-	18,975	-	-	-	18,975	
High Point Courthouse	Building Envelope	Exterior Masonry	-	-	-	-	-	-	18,975	-	18,975	
High Point Courthouse	Building Envelope	Exterior Sealing & Caulking	-	-	-	-	949	-	18,975	-	19,924	
High Point Courthouse	Building Interior	Interior Doors	-	-	-	-	3,795	3,795	-	3,795	11,385	
High Point Courthouse	Building Interior	Interior Flooring	-	-	17,078	-	3,795	125,809	22,770	58,823	228,274	

Building	Summary	Category	Previously	Previously	FY25		FY26-FY27	FY28-FY29	FY30-FY32	FY33-FY35	Grand Total
			Adopted County Funds	Adopted Bond Funds	Recommended	FY25 Adopted					
High Point Courthouse	Building Interior	Interior Walls & Ceilings	-	-	7,590	-	79,695	61,859	53,130	564,506	766,780
High Point Courthouse	Building Structure	Exterior Masonry	-	-	-	-	-	-	94,875	-	94,875
High Point Courthouse	Life & Safety	Fire Alarm System	-	-	-	-	-	13,283	7,590	-	20,873
High Point Courthouse	Major Systems	Electrical Power	-	-	1,898	-	45,540	142,313	37,950	41,745	269,445
High Point Courthouse	Major Systems	Elevators	-	-	-	-	-	5,693	-	-	5,693
High Point Courthouse	Major Systems	HVAC Systems	-	700,000	-	-	-	-	-	-	-
High Point Courthouse	Major Systems	Plumbing	-	-	1,898	-	-	-	-	-	1,898
High Point Courthouse	Other Systems	Interior Lighting	-	-	-	-	-	432,630	-	-	432,630
High Point Courthouse	Building Exterior	Exterior Sealing & Caulking	-	-	-	-	-	-	18,975	-	18,975
High Point Courthouse	Building Exterior	Exterior Walls	-	-	-	-	-	-	-	51,233	51,233
High Point Courthouse	Building Access and Accessibility	Accessibility	-	-	39,848	-	-	11,385	9,488	4,744	65,464
High Point Courthouse	Total:		-	700,000	68,310	-	152,749	796,765	282,728	724,845	2,025,396
Hagan Stone Park	Building Envelope	Exterior Doors & Windows	-	-	-	-	-	3,795	3,795	-	7,590
Hagan Stone Park	Building Envelope	Exterior Walls	-	-	9,488	-	112,184	-	-	-	121,671
Hagan Stone Park	Building Interior	Interior Doors	-	-	9,488	-	-	-	-	-	9,488
Hagan Stone Park	Building Interior	Interior Flooring	-	-	-	-	41,935	25,806	10,230	-	77,971
Hagan Stone Park	Building Interior	Interior Walls & Ceilings	-	-	-	-	631,684	37,950	17,078	75,900	762,612
Hagan Stone Park	Building Structure	Exterior Masonry	-	-	-	-	32,258	-	-	-	32,258
Hagan Stone Park	Major Systems	Electrical Power	-	-	-	-	20,873	13,283	3,795	-	37,950
Hagan Stone Park	Major Systems	Plumbing	-	-	7,590	-	-	36,053	5,693	-	49,335
Hagan Stone Park	Major Systems	Water	-	-	18,975	-	5,693	-	-	-	24,668
Hagan Stone Park	Other Systems	Interior Lighting	-	-	-	-	-	30,591	-	-	30,591
Hagan Stone Park	Building Exterior	Exterior Walls	-	-	-	-	-	22,770	-	-	22,770
Hagan Stone Park	Building Access and Accessibility	Accessibility	-	-	5,693	-	-	-	18,975	-	24,668
Hagan Stone Park	Total:		-	1,000,000	51,233	-	844,625	170,247	59,565	75,900	1,201,570
Social Services - Dundas Circle	Building Interior	Interior Flooring	-	-	-	-	-	-	1,898	81,286	83,183
Social Services - Dundas Circle	Building Interior	Interior Walls & Ceilings	-	-	-	-	-	1,898	3,795	116,199	121,891
Social Services - Dundas Circle	Building Structure	Building Structure	-	-	-	-	-	-	-	1,898	1,898
Social Services - Dundas Circle	Life & Safety	Fire Alarm System	-	-	-	-	-	3,795	-	-	3,795
Social Services - Dundas Circle	Major Systems	Electrical Power	-	-	-	-	-	119,205	5,693	126,795	251,692
Social Services - Dundas Circle	Major Systems	HVAC Systems	-	-	-	-	-	-	22,770	-	22,770
Social Services - Dundas Circle	Major Systems	Plumbing	-	-	-	-	-	3,795	-	-	3,795
Social Services - Dundas Circle	Total:		377,992	-	-	-	-	128,692	34,155	326,177	489,024
Grand Total			377,992	10,570,000	7,039,398	-	8,208,677	20,220,402	13,624,852	8,835,489	57,928,819



Guilford County Schools Debt Service Model	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	Future Years FY30-FY34
<b>Beginning Cash Balance (Estimated)</b>	<b>\$52,657,177</b>	<b>\$109,566,071</b>	<b>\$167,186,722</b>	<b>\$243,545,076</b>	<b>\$289,147,646</b>	<b>\$309,548,392</b>	<b>\$309,351,697</b>
<b>Debt Service Model Revenue</b>							
<i>Dedicated Property Tax</i>	\$38,920,000	\$34,920,000	\$40,492,368	\$41,302,215	\$42,128,260	\$42,970,825	\$228,094,336
<i>Dedicated Sales Tax</i>	\$29,000,000	\$29,580,000	\$30,171,600	\$30,775,032	\$31,390,533	\$32,018,343	\$169,957,239
<i>Lottery Proceeds</i>	\$4,750,000	\$4,750,000	\$4,750,000	\$4,750,000	\$4,750,000	\$4,750,000	\$23,750,000
<i>Federal Subsidy</i>	\$1,746,474	\$1,698,546	\$1,649,627	\$1,599,620	\$1,548,276	\$1,495,694	\$4,191,201
<i>Bond Premium</i>	\$4,717,394	\$24,334,742	\$37,000,000	\$12,025,944	\$28,250,000	\$0	\$28,250,000
<i>Interest Earnings</i>	\$0	\$4,000,000	\$0	\$0	\$0	\$0	\$0
<i>Honor School Capital</i>	\$51,100,000	\$52,130,000	\$53,172,600	\$54,236,052	\$55,320,773	\$56,427,189	\$299,522,342
<b>Total Debt Service Model Revenue</b>	<b>\$130,233,868</b>	<b>\$151,413,288</b>	<b>\$167,236,195</b>	<b>\$144,688,863</b>	<b>\$163,387,842</b>	<b>\$137,662,051</b>	<b>\$753,765,118</b>
<b>Debt Service Model Expense</b>							
<i>Existing Debt Service Requirements</i>	\$73,324,974	\$79,542,637	\$62,377,841	\$70,586,293	\$55,362,096	\$51,817,079	\$205,849,587
<i>Proposed Debt Service Requirements</i>	\$0	\$14,250,000	\$28,500,000	\$28,500,000	\$87,625,000	\$86,041,667	\$778,416,667
<b>Total Debt Service Requirements</b>	<b>\$73,324,974</b>	<b>\$93,792,637</b>	<b>\$90,877,841</b>	<b>\$99,086,293</b>	<b>\$142,987,096</b>	<b>\$137,858,745</b>	<b>\$984,266,254</b>
<b>Debt Service Model Cash Balance</b>	<b>\$109,566,071</b>	<b>\$167,186,722</b>	<b>\$243,545,076</b>	<b>\$289,147,646</b>	<b>\$309,548,392</b>	<b>\$309,351,697</b>	<b>\$78,850,562</b>

Guilford County Schools Cash Flow & Debt Issuance Schedule		FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	Future Years FY30-FY34
Beginning Revenue Available		\$120,000,000	\$94,218,160	\$163,768,023	(\$199,433,732)	(\$26,229,893)	(\$362,830,475)	\$74,993,562
Plus:								
<i>GCS Sale of Capital Assets</i>		\$0	\$11,000,000	\$0	\$0	\$0	\$0	\$0
<i>Planned Bond Issuance</i>		\$180,000,000	\$570,000,000	\$0	\$565,000,000	\$0	\$565,000,000	\$0
Total Bond Revenue Available		\$300,000,000	\$675,218,160	\$163,768,023	\$365,566,268	(\$26,229,893)	\$202,169,525	\$74,993,562
Guilford County Schools Capital Projects								
<i>Land Acquisition</i>		\$114,905	\$4,645,459	\$0	\$0	\$0	\$0	\$0
<i>Brooks Global Elementary</i>		\$19,557,061	\$18,729,106	\$0	\$0	\$0	\$0	\$0
<i>Claxton Elementary</i>		\$34,942,381	\$11,428,874	\$0	\$0	\$0	\$0	\$0
<i>Foust Elementary</i>		\$27,276,014	\$24,475,604	\$0	\$0	\$0	\$0	\$0
<i>Kiser Middle</i>		\$35,978,169	\$29,489,966	\$0	\$0	\$0	\$0	\$0
<i>VPA Elementary</i>		\$9,675,823	\$41,297,895	\$0	\$0	\$0	\$0	\$0
<i>Peck K-8</i>		\$53,154,290	\$23,059,310	\$0	\$0	\$0	\$0	\$0
<i>Katherine C Johnson K-8</i>		\$4,316,193	\$43,276,160	\$11,174,842	\$0	\$0	\$0	\$0
<i>Montessori (Archer) Elementary</i>		\$205,879	\$33,093,030	\$3,136,225	\$0	\$0	\$0	\$0
<i>Allen Jay Elementary</i>		\$299,758	\$67,118,806	\$9,010,862	\$0	\$0	\$0	\$0
<i>GCS Administration Building</i>		\$9,455,444	\$1,544,556	\$0	\$0	\$0	\$0	\$0
<i>Sternberger Elementary</i>		\$252,578	\$57,134,001	\$7,405,743	\$0	\$0	\$0	\$0
<i>Sumner Elementary</i>		\$1,099,636	\$9,954,282	\$52,454,741	\$5,023,312	\$0	\$0	\$0
<i>Swann 6-12</i>		\$663,224	\$10,562,388	\$52,759,802	\$13,927,593	\$0	\$0	\$0
<i>Lindley Elementary</i>		\$1,039,711	\$9,282,161	\$52,077,233	\$6,280,131	\$0	\$0	\$0
<i>Northwood Elementary</i>		\$230,863	\$5,882,300	\$12,647,425	\$54,782,315	\$1,845,244	\$0	\$0
<i>Shadybrook Elementary</i>		\$76,954	\$5,781,932	\$11,020,470	\$59,324,607	\$3,508,206	\$0	\$0
<i>Northwest Middle</i>		\$384,960	\$7,349,748	\$22,119,960	\$51,879,774	\$30,498,030	\$0	\$0
<i>Joyner Elementary</i>		\$230,863	\$4,507,843	\$10,146,963	\$58,962,031	\$6,197,780	\$0	\$0
<i>Vandalia Elementary</i>		\$230,863	\$180,000	\$4,988,133	\$9,905,025	\$61,399,373	\$6,461,235	\$0
<i>Bessemer Elementary</i>		\$230,863	\$180,000	\$4,610,193	\$10,454,328	\$62,106,133	\$6,453,495	\$0
<i>Millis Road Elementary</i>		\$0	\$259,317	\$3,926,203	\$9,505,413	\$59,530,875	\$6,978,889	\$0
<i>Maintenance/Transportation Center</i>		\$0	\$240,894	\$706,733	\$6,500,800	\$21,126,764	\$30,699,023	\$0
<i>Safe Schools Upgrades</i>		\$212,779	\$16,067,058	\$5,820,120	\$10,389,353	\$9,464,582	\$8,972,781	\$0
<i>Building Systems Repairs &amp; Replacements</i>		\$2,278,113	\$56,116,514	\$75,330,095	\$75,798,199	\$71,256,956	\$64,261,552	\$0
<i>Technology Modernizations</i>		\$3,874,516	\$25,733,252	\$19,896,678	\$16,817,457	\$8,179,408	\$3,348,988	\$0
<i>Physical Education &amp; Athletic Improvements</i>		\$0	\$4,059,681	\$3,969,334	\$2,245,823	\$1,487,231	\$0	\$0
Total Estimated Capital Projects Cash Needed		\$205,781,840	\$511,450,137	\$363,201,755	\$391,796,161	\$336,600,582	\$127,175,963	\$0
Capital Projects Cash Balance		\$94,218,160	\$163,768,023	(\$199,433,732)	(\$26,229,893)	(\$362,830,475)	\$74,993,562	\$74,993,562

Guilford County Schools Annual Capital Maintenance		FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	Future Years FY30-FY34
Beginning Available Unreimbursed Balance (Estimated)		\$1,470,586	\$7,316,606	\$0	\$0	\$0	\$0	\$0
Annual Capital Maintenance Revenue								
	County Funds	\$4,500,000	\$500,000	\$8,000,000	\$8,000,000	\$8,000,000	\$8,000,000	\$40,000,000
	Restricted Sales Tax	\$0	\$2,000,000	\$0	\$0	\$0	\$0	\$0
	Lottery Proceeds	\$2,816,606	\$0	\$0	\$0	\$0	\$0	\$0
Total Annual Capital Maintenance Revenue		\$7,316,606	\$2,500,000	\$8,000,000	\$8,000,000	\$8,000,000	\$8,000,000	\$40,000,000
Annual Capital Maintenance Expense								
	FY23 Capital Maintenance Allocation	\$1,470,586	\$0	\$0	\$0	\$0	\$0	\$0
	FY24 Capital Maintenance Allocation	\$0	\$7,316,606	\$0	\$0	\$0	\$0	\$0
	FY25 Capital Maintenance Allocation	\$0	\$2,500,000	\$8,000,000	\$8,000,000	\$8,000,000	\$8,000,000	\$40,000,000
Total Annual Capital Maintenance Requirements		\$1,470,586	\$9,816,606	\$8,000,000	\$8,000,000	\$8,000,000	\$8,000,000	\$40,000,000
Annual Capital Maintenance Cash Balance		\$7,316,606	\$0	\$0	\$0	\$0	\$0	\$0

Total Guilford County Schools Debt Service & Capital Projects		FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	Future Years FY30-FY34
Debt Service Model Cash Balance		\$109,566,071	\$167,186,722	\$243,545,076	\$289,147,646	\$309,548,392	\$309,351,697	\$78,850,562
Annual Capital Maintenance Cash Balance		\$7,316,606	\$0	\$0	\$0	\$0	\$0	\$0
Capital Projects Cash Balance		\$94,218,160	\$163,768,023	(\$199,433,732)	(\$26,229,893)	(\$362,830,475)	\$74,993,562	\$74,993,562
Total Debt Service & Capital Projects Cash Balance		\$211,100,837	\$330,954,745	\$44,111,344	\$262,917,753	(\$53,282,083)	\$384,345,259	\$153,844,124

POTENTIAL HORIZON PROJECTS - Not included in totals presented above. Guilford County Schools does not have updated cost estimates for these projects at this time.

Project Name	Anticipated Work	Prior Funding	FY2025	FY2026	FY2027	FY2028	FY2029	Future Years FY30-FY34	Grant Total
Shadybrook Elementary	Full Renovation	318,990	294,603	-	-	-	-	-	613,593
Northwest Guilford MS	Replace/Relocate	-	91,806	394,146	461,476	366,300	-	-	1,313,728
Jackson 6-12 Preparatory Academy	Rebuild	-	-	6,936,616	336,114	-	-	-	7,272,730
Kirkman Park Elementary VPA/Language Immersion	Rebuild	1,351,263	303,188	148,500	3,410,153	296,827	-	-	5,509,930
Montlieu Elementary Technology	Rebuild	479,853	-	265,414	601,135	-	101,352	-	1,447,754
Grimsley High (Culinary Arts, Engineering, IB Program)	Full Renovation	1,182,831	6,712,012	3,853,922	2,595,061	1,855,032	12,446,579	-	28,645,438
Smith High (Advanced Manufacturing, Gaming & Design Innovation, Green Construction)	Full Renovation	509,501	5,147,529	12,200,000	317,068	4,971,386	-	-	23,145,484
Irving Park Elementary	Rebuild	-	-	4,631,547	1,967,624	104,170	-	-	6,703,342
Page High (Specialized Health Sciences, Biomedical Technology, International Business & Finance, IB Program)	Rebuild	923,013	1,213,189	6,751,525	699,834	1,992,466	-	-	11,580,027
Washington K-8 Computer & Information Science	Rebuild	-	3,887,160	1,859,450	1,192,711	446,063	64,272	-	7,449,656
Lincoln Academy 4-8 Advanced Academics, 6-8 VPA	Full Renovation	4,000,000	1,922,123	629,069	111,240	397,691	-	-	7,060,123
Weaver High School VPA (@ former McIver)	Rebuild	-	442,921	1,046,713	955,966	929,300	-	-	3,374,900
School for Special Programs (@ former Murphey ES)	Rebuild	-	-	-	-	-	-	-	-
Southern High (Agriculture Biotechnology & Veterinary Technology)	Rebuild	-	1,282,751	2,171,433	669,000	8,313,959	-	-	12,437,143
Doris Henderson Newcomers (@ former Academy@ Smith)	Priority Repairs	326,370	-	-	3,818,966	131,073	-	-	4,276,409
Sedgefield Elementary	Full Renovation	-	115,000	550,717	618,889	300,000	86,520	-	1,671,126
Allen Middle w/ STEM Center	Full Renovation	-	-	75,556	477,779	-	-	-	553,335
Western High (Transportation, Distribution, Logistics, Heavy Vehicle Technology, AP Capstone Program)	Full Renovation	500,097	-	1,667,851	2,360,148	530,264	5,120,579	-	10,178,940
Northwest Area Aviation High School	New Construction	-	-	-	-	-	-	-	-
Mendenhall Middle	Priority Repairs	-	738,155	2,908,277	801,620	-	5,731,079	-	10,179,131
Northeast High (Computer and Information Science)	Full Renovation	4,694,978	13,338,312	1,965,499	602,680	-	-	-	20,601,470
Morehead Elementary Expressive Arts	Rebuild	192,050	366,300	167,789	2,291,814	-	93,936	-	3,111,889
General Greene Elementary Science & Technology	Full Renovation	-	-	1,780,427	1,534,610	5,041,292	-	-	8,356,328
Andrews High (Specialized Health Sciences, Biomedical Technology, Public Safety)	Full Renovation	627,982	3,827,421	-	633,012	-	2,678,579	-	7,766,994
Transportation/Maintenance Hub West		1,065,000	-	-	-	-	-	-	1,065,000
Johnson Street K-8 Global Studies	Priority Repairs	-	-	2,654,109	159,559	651,435	-	-	3,465,104
Alderman Elementary	Priority Repairs	-	-	-	-	-	-	-	-
Nathanael Greene Elementary	Priority Repairs	304,748	264,060	444,675	830,986	1,242,754	-	-	3,087,223
Welborn/Kearns 6-12 Gaming & Design Innovation, Computer & Information Sciences	Full Renovation	-	-	6,469,675	2,392,035	84,790	-	-	8,946,500
6-12 Preparatory Academy in High Point	New Construction	-	-	-	-	-	-	-	-
Frazier Elementary	Rebuild	54,450	274,725	148,500	1,272,001	79,944	-	-	1,829,620
Oak View Elementary	Priority Repairs	490,000	-	428,700	3,818,966	207,741	103,824	-	5,049,231
High Point Central High (Green Construction Trades & Furniture Design, IB Program)	Full Renovation	689,858	1,441,409	521,730	7,074,048	293,109	-	-	10,020,153
Northeast Middle	Priority Repairs	-	427,251	881,829	384,772	965,816	-	-	2,659,668
Jamestown Elementary	Priority Repairs	1,087,000	115,000	226,573	2,818,065	420,170	-	-	4,666,807
Gateway Education Center	Priority Repairs	-	148,302	81,576	255,966	975,410	-	-	1,461,254
Jones K-8 Language Immersion	Full Renovation	-	3,003,880	271,887	256,907	4,462,285	-	-	7,994,959
Southwest High (Tourism & Hospitality)	Priority Repairs	4,163,856	1,033,254	137,143	-	841,522	-	-	6,175,774
Northwest High (International Business & Finance)	Priority Repairs	974,686	5,124,022	-	1,553,861	2,615,157	-	-	10,267,726
Washington Street Annex	Full Renovation	-	249,231	-	-	-	-	-	249,231
New Consolidated Central Office	FY24 Purchase	-	-	-	-	-	-	-	-
Ferndale Middle IB Program	Priority Repairs	-	11,613,161	1,257,262	-	193,571	-	-	13,063,994
Southeast Middle	Priority Repairs	-	358,985	506,189	424,360	3,871,612	-	-	5,161,146
Pleasant Garden Elementary	Priority Repairs	-	1,237,174	236,930	-	227,161	2,082,987	-	3,784,252
Pilot Elementary	Priority Repairs	-	366,300	512,773	793,062	219,511	126,072	-	2,017,718
Florence Elementary	Priority Repairs	-	317,202	582,067	284,566	1,060,981	-	-	2,244,815
Sedalia Elementary	Priority Repairs	-	-	227,867	2,508,236	-	88,992	-	2,825,096
Southeast High	Priority Repairs	-	1,853,622	-	659,668	823,372	-	-	3,336,662
Jesse Wharton Elementary	Priority Repairs	-	790,179	247,094	727,394	371,406	-	-	2,136,073
Penn-Griffin 6-12 VPA/6-8 Language Immersion	Full Renovation	167,150	937,073	84,972	491,672	218,415	-	-	1,899,283
Stokesdale Elementary	Priority Repairs	-	-	84,972	3,232,644	1,321,064	81,576	-	4,720,256
Rankin Elementary	Priority Repairs	77,440	484,218	714,251	184,468	457,322	116,184	-	2,033,883
McLeansville Elementary w/STEM Center	Priority Repairs & Addition	-	GJI	-	84,972	639,878	1,054,898	-	1,779,749

	Project Name	Anticipated Work	Prior Funding	FY2025	FY2026	FY2027	FY2028	FY2029	Future Years FY30-FY34	Grant Total
	Parkview Village Montessori	Full Renovation	-	-	526,182	424,996	213,037	86,520	-	1,250,735
	Fairview Elementary	Priority Repairs	1,044,735	-	148,500	456,357	659,744	-	-	2,309,336
	Eastern Middle	Priority Repairs	650,860	537,185	722,311	7,521,204	2,072,531	-	-	11,504,092
	English Road Admin/Dean B Pruette SCALE	Priority Repairs	-	24,720	-	243,868	730,066	-	-	998,654
	Southwest Elementary	Priority Repairs	-	561,556	253,761	320,389	2,197,538	3,407,735	-	6,740,979
	Falkener Elementary	Priority Repairs	-	-	417,554	281,142	104,170	-	-	802,866
	Southwest Middle	Priority Repairs	71,150	506,707	607,596	559,230	1,330,118	6,341,579	-	9,416,381
	Summerfield Elementary	Priority Repairs	-	82,500	337,439	293,982	281,558	936,071	-	1,931,550
	Ragsdale High**	Priority Repairs	931,864	2,750,907	1,230,799	-	2,257,185	-	-	7,170,754
	Colfax Elementary	Priority Repairs	553,060	82,500	274,476	-	575,949	-	-	1,485,985
	Gillespie Park Elementary	Priority Repairs	372,533	-	148,500	4,586,743	273,150	-	-	5,380,926
	Jefferson Elementary	Priority Repairs & Addition	-	937,799	435,923	1,484,889	111,438	-	-	2,970,049
	Gibsonville Elementary	Priority Repairs	372,533	-	379,395	728,340	213,607	-	-	1,693,875
	Brightwood Elementary	Priority Repairs	169,550	122,013	312,023	297,513	118,705	-	-	1,019,804
	Hairston Middle	Priority Repairs	70,258	-	275,388	500,495	-	2,633,404	-	3,479,545
	Dudley High (Engineering & Urban Education)	Priority Repairs	1,210,681	1,127,268	-	1,179,043	3,770,621	-	-	7,287,613
	Kernodle Middle	Priority Repairs	70,259	865,919	-	456,543	-	2,633,404	-	4,026,125
	Triangle Lake Elementary	Priority Repairs	-	115,844	-	-	251,858	98,880	-	466,582
	Monticello Brown Summit Elementary	Priority Repairs	-	1,027,926	44,934	424,996	309,871	-	-	1,807,727
	Alamance Elementary	Priority Repairs	88,100	-	372,749	328,811	104,170	-	-	893,830
	Pearce Elementary	Priority Repairs	-	-	-	346,649	174,033	98,880	-	619,562
	Eastern High	Priority Repairs	224,006	681,211	-	681,012	-	-	-	1,586,229
	Bluford STEM	Priority Repairs	-	-	84,972	219,813	151,833	-	-	456,618
	Oak Ridge Elementary	Priority Repairs	-	-	337,439	202,229	1,312,457	96,408	-	1,948,533
	Allen Jay Middle	Priority Repairs	-	323,675	4,176,417	986,917	5,581,538	-	-	11,068,546
	Northern Middle	Priority Repairs	-	381,466	432,399	123,600	-	-	-	937,464
	Northern High	Priority Repairs	427,240	110,638	1,651,281	-	-	-	-	2,189,159
	Southern Middle	Priority Repairs	70,258	-	748,651	131,016	311,258	-	-	1,261,183
	Guilford Elementary	Priority Repairs	-	-	434,077	252,199	94,480	-	-	780,756
	Western Middle School		-	324,970	432,038	-	135,663	-	-	892,671
	Herbin-Metz Education Center	Priority Repairs	-	-	247,698	210,862	148,302	-	-	606,862
	Reedy Fork Elementary	Priority Repairs	-	-	129,906	663,895	-	98,880	-	892,681
	Union Hill Elementary	Priority Repairs	-	-	336,497	329,792	133,058	96,408	-	895,755
	Northern Elementary	Priority Repairs	-	-	328,376	279,965	-	98,880	-	707,221
	Joyner-Greene Education Center**	Priority Repairs	271,550	-	-	-	-	-	-	271,550
	Jamestown Middle	Priority Repairs	-	334,739	539,145	148,320	-	396,825	-	1,419,029
	Haynes-Inman Education Center	Priority Repairs	-	-	271,024	48,762	328,809	-	-	648,595
	Simkins Elementary	Priority Repairs	70,258	1,149,500	316,724	184,468	199,502	91,464	-	2,011,915
	Hunter Elementary		70,258	-	335,203	249,256	84,790	-	-	739,506
	McNair Elementary with STEM Center	Priority Repairs	-	-	139,322	518,486	89,635	-	-	747,443
	Northern Area Elementary School		-	-	-	-	-	-	-	-
	A&T Four MS College	Maintenance	-	-	-	136,128	-	-	-	136,128
	Alderman ES	Maintenance	648,733	-	-	271,079	248,364	-	-	1,168,176
	All Schools	Maintenance	1,500,000	-	-	-	-	-	-	1,500,000
	Bessemer ES	Maintenance	373,900	-	-	-	-	-	-	373,900
	Bluford ES	Maintenance	-	-	-	17,762	75,099	-	-	92,861
	Brown Summit MS	Maintenance	-	148,500	32,136	323,592	162,028	-	-	666,256
	Cone ES	Maintenance	249,550	5,303,475	84,972	218,518	92,057	-	-	5,948,572
	Cone ES, Oak View ES, Ferndale MS, Johnson St ES	Maintenance	-	103,785	-	-	-	-	-	103,785
	District Wide	Maintenance	5,857,357	8,006,417	705,285	5,997,951	3,867,678	1,691,429	-	26,126,117
	Eugene St Admin	Maintenance	150,000	-	-	-	-	661,818	-	811,818
	Franklin Blvd Admin	Maintenance	-	-	-	-	-	858,582	-	858,582
	Greene Education Center	Maintenance	-	-	94,388	151,194	181,258	-	-	426,840
	Greensboro College MS College	Maintenance	-	-	-	-	115,536	-	-	115,536
	Guilford eLearning Prep	Maintenance	58,382	-	-	17,762	-	-	-	76,144
	Henderson Newcomers School	Maintenance	298,127	-	202,884	554,788	-	-	-	1,055,799
	High Schools	Maintenance	2,810,355	295	-	-	-	3,370,901	-	6,181,256
	High Schools & Middle Schools	Maintenance	1,667,776	-	-	-	-	-	-	1,667,776

	Project Name	Anticipated Work	Prior Funding	FY2025	FY2026	FY2027	FY2028	FY2029	Future Years FY30-FY34	Grant Total
	Jamestown ES, Gibsonville EA, Sedalia ES, Stokesdale ES & Penn-Griffin	Maintenance	-	-	-	-	-	1,236,579		1,236,579
	Kearns Academy	Maintenance	-	-	-	218,473	-	-		218,473
	Kiser Middle (Swing Space)	Maintenance	-	3,645,070	467,984	-	-	-		4,113,054
	Lees Chapel Admin	Maintenance	-	-	-	-	-	576,348		576,348
	Madison ES	Maintenance	279,450	-	70,482	244,091	226,996	-		821,019
	Mclver (if converted to school)	Maintenance	-	19,776	3,900,423	482,107	162,381	-		4,564,687
	Mendez Newcomers School	Maintenance	-	-	-	92,257	-	-		92,257
	Millis Road ES	Maintenance	-	-	14,934	-	-	-		14,934
	Mobile Units - Southeast MS, Guilford College, Frazier ES, Cone ES	Maintenance	55,000	-	-	-	-	-		55,000
	MS College at GTCC - Greensboro	Maintenance	-	-	-	-	153,553	-		153,553
	MS College at GTCC - High Point	Maintenance	-	-	-	136,128	-	-		136,128
	MS College at GTCC - Jamestown	Maintenance	-	-	-	130,243	-	-		130,243
	MS College at UNCG	Maintenance	-	-	-	-	159,438	-		159,438
	MS Schools	Maintenance	-	-	-	-	1,572,882	-		1,572,882
	Murphey Academy (Swing Space)	Maintenance	414,800	2,852,095	-	-	-	-		3,266,895
	Northwood ES	Maintenance	288,990	-	84,972	-	-	-		373,962
	Oak Hill ES	Maintenance	-	135,230	-	153,539	190,864	91,464		571,097
	Program Management	Maintenance	1,956,374	4,953,067	4,953,337	-	-	-		11,862,778
	Smith Academy	Maintenance	-	29,664	-	1,090,434	49,073	-		1,169,171
	Southern ES	Maintenance	-	227,338	-	-	-	-		227,338
	STEM Early College at NC A&T	Maintenance	-	-	-	124,358	-	-		124,358
	Sylvia Mendez Newcomers	Maintenance	-	-	-	1,155,966	-	-		1,155,966
	Triangle Lake Montessori	Maintenance	-	-	343,912	-	215,391	-		559,303
	Vandalia ES	Maintenance	241,550	293,073	-	-	-	-		534,623
	Various Sites	Maintenance	-	-	865,384	-	-	-		865,384
	Wiley Elementary (Swing Space)	Maintenance	229,387	3,966,047	-	-	-	-		4,195,434
	Scale Greensboro	Maintenance	-	-	-	184,468	39,073	-		223,541
	Project Management	Maintenance	-	-	-	4,160,576	5,745,558	4,953,067		14,859,201
	Pruette SCALE Academy	Maintenance	-	-	-	59,623	287,849	-		347,472
	<b>Total</b>		<b>48,000,000</b>	<b>111,454,094</b>	<b>96,059,995</b>	<b>98,806,833</b>	<b>86,201,019</b>	<b>59,478,059</b>	<b>-</b>	<b>500,000,000</b>

**Guilford Technical Community College**

Project Name	Prior Year Funds	FY2025	FY2026	FY2027	FY2028	FY2029	Future Years FY30-FY34
Aviation Phase I	\$ 34,600,000	\$ 5,819,714	\$ 22,371,562	\$ 6,408,724	\$ -	\$ -	\$ -
State	\$ 23,500,000	\$ 5,819,714	\$ 16,855,161	\$ 825,125	\$ -	\$ -	\$ -
Appropriated - County Other Financing	\$ 11,100,000	\$ -	\$ 5,516,401	\$ 5,583,599	\$ -	\$ -	\$ -
<b>Total GTCC - County</b>		\$ 5,819,714	\$ 22,371,562	\$ 6,408,724	\$ -	\$ -	\$ -

POTENTIAL HORIZON PROJECTS - Not included in totals presented above

	Prior Year Funds	FY2025	FY2026	FY2027	FY2028	FY2029	Future Years FY30-FY34
Aviation Phase II	\$ -	\$ -	\$ 99,288	\$ 1,390,029	\$ 10,454,481	\$ 9,256,202	\$ -
County Request	\$ -	\$ -	\$ 99,288	\$ 1,390,029	\$ 10,454,481	\$ 9,256,202	\$ -
Greensboro Drive Track	\$ -	\$ 4,470,221	\$ 249,064	\$ -	\$ -	\$ -	\$ -
State Funding	\$ -	\$ 3,050,936	\$ 249,064	\$ -	\$ -	\$ -	\$ -
Other Funding	\$ -	\$ 1,419,286	\$ -	\$ -	\$ -	\$ -	\$ -
County Request	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
HP - Skilled Trades Center	\$ -	\$ 182,857	\$ 1,320,138	\$ 5,480,803	\$ 3,016,201	\$ -	\$ -
State Funding	\$ -	\$ 182,857	\$ 1,320,138	\$ 697,005	\$ -	\$ -	\$ -
Other Funding	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -
County Request	\$ -	\$ -	\$ -	\$ 3,783,798	\$ 3,016,201	\$ -	\$ -
HP- Center for Entrepreneurship and Creative Arts	\$ -	\$ -	\$ -	\$ -	\$ 130,476	\$ 14,991,995	\$ 22,277,529
County Request	\$ -	\$ -	\$ -	\$ -	\$ 130,476	\$ 14,991,995	\$ 22,277,529
Jamestown Campus - STEM/Health Care/Early Middle College	\$ -	\$ -	\$ -	\$ 391,048	\$ 4,984,454	\$ 9,182,745	\$ 8,141,754
County Request	\$ -	\$ -	\$ -	\$ 391,048	\$ 4,984,454	\$ 9,182,745	\$ 8,141,754
Greensboro - Transportation and Logistics	\$ -	\$ -	\$ -	\$ -	\$ 119,524	\$ 1,673,333	\$ 33,207,143
County Request	\$ -	\$ -	\$ -	\$ -	\$ 119,524	\$ 1,673,333	\$ 33,207,143
Old Stage Coach Road Campus - Law Enforcement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 235,714	\$ 6,964,286
County Request	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 235,714	\$ 6,964,286
Land Acquisition - Greensboro, High Point, Jamestown	\$ -	\$ -	\$ 2,500,000	\$ 2,000,000	\$ 2,000,000	\$ -	\$ -
County Request	\$ -	\$ -	\$ 2,500,000	\$ 2,000,000	\$ 2,000,000	\$ -	\$ -
<b>Total GTCC</b>	\$ -	\$ 4,653,079	\$ 4,168,490	\$ 9,261,879	\$ 20,705,136	\$ 35,339,990	\$ 70,590,712
State Funding	\$ -	\$ 3,233,793	\$ 1,569,202	\$ 697,005	\$ -	\$ -	\$ -
Other Funding	\$ -	\$ 1,419,286	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -
County Request	\$ -	\$ -	\$ 2,599,288	\$ 7,564,875	\$ 20,705,136	\$ 35,339,990	\$ 70,590,712

Project	Project Name	Type	Project Budget	Actuals	Encumbered	Balance
General County			133,614,997	73,946,087	44,244,781	59,668,910
	<b>800 MHz Infrastructure Upgrade</b>					
		Expenditure	11,964,274	9,911,762	-	2,052,512
	<b>BB&amp;T Parking Deck Repairs</b>					
		Expenditure	870,000	798,509	-	71,491
	<b>Comprehensive Facilities Assessment</b>					
		Expenditure	1,124,931	1,099,682	25,249	25,249
	<b>County Animal Shelter Replcmnt</b>					
		Expenditure	14,859,278	14,809,845	15,003	49,433
	<b>DSS Facility Repair &amp; Renovation</b>					
		Expenditure	417,000	39,008	-	377,992
	<b>Erwin School Purchase &amp; Upfit</b>					
		Expenditure	200,000	153,618	2,500	46,382
	<b>Fire Station 63 EMS Colocation</b>					
		Expenditure	511,248	485,808	-	25,440
	<b>FY21 Capital Maintenance</b>					
		Expenditure	1,500,000	1,499,372	2,304	628
	<b>FY22 Capital Maintenance</b>					
		Expenditure	1,425,000	1,299,455	121,469	125,545
	<b>FY23 Capital Maintenance</b>					
		Expenditure	1,515,000	1,172,114	224,818	342,886
	<b>FY24 Capital Maintenance</b>					
		Expenditure	1,515,000	26,390	470,805	1,488,610
		Revenue	1,515,000	497,195	-	1,017,805
	<b>FY24 ES Vehicles</b>					
		Expenditure	500,000	-	500,000	500,000
		Revenue	500,000	-	-	500,000
	<b>FY24 Fleet Vehicles</b>					
		Expenditure	170,000	141,600	-	28,400
		Revenue	170,000	-	-	170,000
	<b>FY24 LE Vehicles</b>					
		Expenditure	2,026,000	1,425,747	236,274	600,253
		Revenue	2,026,000	-	-	2,026,000
	<b>Greensboro Courthouse Renovation</b>					
		Expenditure	2,400,000	143,900	2,208,462	2,256,100
	<b>Greensboro Public Health Renovation</b>					
		Expenditure	1,500,000	10,470	1,090,230	1,489,530
	<b>Gso Governmental Plaza Deck Repairs</b>					
		Expenditure	9,130,000	417,610	8,464,330	8,712,390
	<b>HP Courthouse Plaza Repairs</b>					
		Expenditure	2,400,000	-	2,400,000	2,400,000
	<b>HP Courthouse Renovation</b>					
		Expenditure	700,000	5,250	649,689	694,750
	<b>HP Courthouse Renovations</b>					
		Expenditure	1,522,559	1,522,558	-	1
		Revenue	1,522,559	1,522,558	-	1
	<b>HP Detention Center Renovation</b>					
		Expenditure	1,370,000	180,819	820,941	1,189,181
	<b>Independence Center Renovation</b>					
		Expenditure	600,000	-	-	600,000
	<b>Juvenile Justice Facility</b>					
		Expenditure	1,800,000	4,692	-	1,795,308
		Revenue	1,800,000	-	-	1,800,000
	<b>Lee's Chapel Residential Treat Reno</b>					
		Expenditure	437,090	-	437,090	437,090
	<b>Mental Health Facility Replace</b>					
		Expenditure	19,133,491	19,115,220	18,262	18,271
	<b>Old Courthouse Renovation</b>					
		Expenditure	4,500,000	3,272,815	4,513	1,227,185
	<b>Voting Machines Replacement</b>					
		Expenditure	2,000,000	1,943,967	-	56,033
	<b>Gso Courthouse AV Infrastruture Upgrade</b>					
		Expenditure	389,623	389,622	-	1
	<b>HP Courthouse AV Infrastructure Upgrade</b>					



Project	Project Name	Type	Project Budget	Actuals	Encumbered	Balance
General County	HP Courthouse AV Infrastructure Upgrade	Expenditure	200,000	199,970	-	30
	<b>Greensboro Detention Center Renovation</b>	Expenditure	2,000,000	1,671,088	328,912	328,912
	<b>High Point Parking Deck Repairs</b>	Expenditure	2,566,174	2,222,992	343,182	343,182
	<b>Juvenile Detention Facility Security</b>	Expenditure	383,680	-	-	383,680
	<b>Detention Center Shower Pods Renovation</b>	Expenditure	400,000	-	384,200	400,000
	<b>Lee's Chapel Residential Treat Renovation</b>	Revenue	437,090	-	-	437,090
	<b>Law Enforcement Admin Bld Renovation</b>	Expenditure	33,614,000	7,962,451	25,496,548	25,651,549
			<b>41,365,104</b>	<b>38,002,583</b>	<b>41,660</b>	<b>3,362,521</b>
Parks & Open Space	<b>Atlantic &amp; Yadkin Grnway-Stim</b>	Expenditure	664,549	279,964	-	384,585
		Revenue	664,549	664,548	-	1
	<b>Bryan Park Expansion</b>	Expenditure	1,100,000	16,440	-	1,083,560
	<b>Bryan Park Phase I</b>	Expenditure	100,000	75,259	22,596	24,741
	<b>Bur Mil Park Improvements</b>	Expenditure	3,065,352	2,979,884	3,872	85,468
	<b>Hagan-Stone Park</b>	Expenditure	1,384,499	1,381,080	-	3,419
	<b>Hagan-Stone Park Repairs</b>	Expenditure	1,000,000	-	-	1,000,000
	<b>Hagan-Stone Park Swimming Pool</b>	Expenditure	2,000,000	1,988,548	-	11,452
	<b>Northeast Park</b>	Expenditure	9,242,725	9,039,208	-	203,517
	<b>Open Space Acquisition</b>	Expenditure	10,248,246	10,023,327	14,200	224,919
		Revenue	10,248,246	10,223,246	-	25,000
	<b>Trails Development</b>	Expenditure	363,938	98,381	-	265,557
	<b>Bur Mil Park Clubhouse Renovation</b>	Expenditure	1,283,000	1,232,698	992	50,302
			<b>1,179,986,286</b>	<b>516,939,622</b>	<b>79,395</b>	<b>663,046,664</b>
Guilford County Schools	<b>Allen Jay Elementary</b>	Expenditure	5,207,070	299,758	-	4,907,312
	<b>Bessemer Elementary</b>	Expenditure	4,500,000	250,534	-	4,249,466
		Revenue	4,500,000	-	-	4,500,000
	<b>Brooks Global Studies</b>	Expenditure	42,639,190	22,086,376	-	20,552,814
		Revenue	42,639,190	22,174,130	-	20,465,060
	<b>Claxton Elementary</b>	Expenditure	50,377,090	34,969,993	-	15,407,097
		Revenue	50,377,090	31,333,459	-	19,043,631
	<b>Deferred Maintenance</b>	Expenditure	20,000,000	2,332,766	-	17,667,234
		Revenue	20,000,000	-	-	20,000,000
	<b>Foust Elementary</b>	Expenditure	59,101,641	27,321,100	-	31,780,541
		Revenue	59,101,641	31,333,469	-	27,768,172
	<b>GCS Administration Building</b>	Expenditure	11,000,000	9,455,444	-	1,544,556
		Revenue	11,000,000	-	-	11,000,000
	<b>GCS Cap. Maint. FY2024 - Lottery</b>	Expenditure	1,352,500	-	-	1,352,500
		Revenue	1,352,500	35,398	-	1,317,102
	<b>GCS Capital Allocation - County Fun</b>	Revenue	4,500,000	416,668	-	4,083,332

Project	Project Name	Type	Project Budget	Actuals	Encumbered	Balance
Guilford County Schools	<b>GCS Capital Maintenance FY2023</b>	Expenditure	8,000,000	7,217,008	-	782,992
	<b>GCS Capital Maintenance FY2023 Lott</b>	Revenue	2,000,000	1,335,090	-	664,910
	<b>Hampton/Peeler K-5 VPA</b>	Expenditure	69,375,621	9,675,823	-	59,699,798
		Revenue	69,375,621	33,505,256	-	35,870,365
	<b>High Point Newcomers School</b>	Expenditure	3,587,098	2,949,790	-	637,308
	<b>HVAC</b>	Expenditure	19,853,259	19,849,258	-	4,001
		Revenue	19,853,259	19,846,000	-	7,259
	<b>Joyner Elementary</b>	Expenditure	4,500,000	250,534	-	4,249,466
		Revenue	4,500,000	-	-	4,500,000
	<b>Kiser Middle</b>	Expenditure	81,667,391	36,009,768	-	45,657,623
		Revenue	81,667,391	55,478,632	-	26,188,759
	<b>Land Acquisition</b>	Expenditure	8,116,900	114,905	-	8,001,995
	<b>Lindley K-8 School</b>	Expenditure	7,500,000	1,096,906	-	6,403,094
		Revenue	7,500,000	-	-	7,500,000
	<b>Northwest Middle School Replacement</b>	Expenditure	7,500,000	404,632	-	7,095,368
		Revenue	7,500,000	-	-	7,500,000
	<b>Northwood Elementary</b>	Expenditure	4,500,000	250,534	-	4,249,466
		Revenue	4,500,000	-	-	4,500,000
	<b>Parks &amp; Recreation Master Plan</b>	Expenditure	250,000	120,060	79,395	129,940
	<b>Peck K-8 Expeditionary Learning</b>	Expenditure	78,737,396	53,154,290	-	25,583,106
		Revenue	78,737,396	41,323,632	-	37,413,764
	<b>Roofing System-Wide</b>	Expenditure	7,662,900	6,938,935	-	723,965
		Revenue	7,662,900	7,646,165	-	16,735
	<b>Safety and Security Enhancements</b>	Expenditure	20,000,000	212,779	-	19,787,221
		Revenue	20,000,000	-	-	20,000,000
	<b>Schools Capital Maint &amp; Reopening</b>	Expenditure	4,927,651	4,354,021	-	573,630
	<b>Shadybrook Elementary</b>	Expenditure	1,500,000	96,626	-	1,403,374
		Revenue	1,500,000	-	-	1,500,000
	<b>Southwest Area K-8 School with STEM</b>	Expenditure	59,336,545	4,316,193	-	55,020,352
	<b>Sternberger Elementary</b>	Expenditure	3,818,849	252,578	-	3,566,271
		Revenue	3,818,849	1,600,000	-	2,218,849
	<b>Sumner Elementary</b>	Expenditure	4,500,000	1,226,586	-	3,273,414
		Revenue	4,500,000	-	-	4,500,000
	<b>Swann Center 6-12</b>	Expenditure	5,000,000	737,387	-	4,262,613
		Revenue	5,000,000	-	-	5,000,000
	<b>System-wide Safety &amp; Security</b>	Expenditure	1,491,703	1,417,211	-	74,492
	<b>Technology Upgrade</b>	Expenditure	8,000,000	3,874,516	-	4,125,484
		Revenue	8,000,000	-	-	8,000,000
	<b>Vandalia Elementary</b>	Expenditure	4,500,000	250,534	-	4,249,466
		Revenue	4,500,000	-	-	4,500,000

Project	Project Name	Type	Project Budget	Actuals	Encumbered	Balance
Guilford County Schools	<b>System-Wide Renovations at Various School Sites</b>	Revenue	5,686,786	5,686,785	-	1
	<b>Career &amp; Tech Edu Cap Improvements</b>	Expenditure	3,223,803	2,688,190	-	535,613
	<b>System-Wide Renovation at Various School Sites</b>	Expenditure	5,686,786	5,098,580	-	588,206
	<b>GCS Capital Maintenance FY2023 Lottery</b>	Expenditure	2,000,000	1,312,405	-	687,595
	<b>FY24 GCS Capital Main. PSBRRF</b>	Expenditure	1,464,106	-	-	1,464,106
		Revenue	1,464,106	-	-	1,464,106
	<b>School Safety &amp; Security Improvements</b>	Expenditure	7,000,000	4,433,039	-	2,566,961
	<b>FY24 GCS Capital Allocation-County Funds</b>	Expenditure	4,000,000	-	-	4,000,000
		Revenue	4,000,000	-	-	4,000,000
	<b>GCS Capital Allocation - County Funds</b>	Expenditure	4,500,000	-	-	4,500,000
	<b>Erwin Montessori at former Archer Elementary</b>	Expenditure	8,372,058	205,879	-	8,166,179
			<b>25,925,842</b>	<b>1,399,685</b>	<b>-</b>	<b>24,526,157</b>
Guilford Technical Community College	<b>GTCC Aviation Training Center Ph I</b>	Expenditure	11,100,000	-	-	11,100,000
		Revenue	11,100,000	-	-	11,100,000
	<b>GTCC Capital Maintenanc FY2024</b>	Expenditure	1,550,000	52,468	-	1,497,532
		Revenue	1,550,000	1,291,668	-	258,332
	<b>GTCC-Davis Hall Air Handler Unit</b>	Expenditure	625,842	55,549	-	570,293
<b>Grand Total</b>			<b>1,380,892,229</b>	<b>630,287,977</b>	<b>44,365,836</b>	<b>750,604,252</b>



# Grant Project Ordinances

## Overview

Guilford County began utilizing grant project ordinances as a mechanism to track and report on grants received by the County. A "Grant project" means a project financed in whole or in part by revenues received from the federal and/or State government or other grant or settlement funds for operating or capital purposes as defined by the grant contract.

Based on the North Carolina Fiscal Control Act, each year the County must include in the budget information on each grant project including those (i) expected to be authorized by project ordinance during the budget year and (ii) authorized by previously adopted project ordinances which will have appropriations available for expenditure during the budget year.

## Grant Projects Fund

Grant Name	Amended Budget	Available Appropriation	Anticipated Expiration Date of Grant Funding
Dept of Commerce Building Reuse Grant	\$300,000	-	6/30/2024
FY24 Every Baby Guilford Adopt-A-Mom	\$46,736	\$43,206	6/30/2024
FY24 NC DPS Re-Entry Council Grant	\$139,806	\$124,872	6/30/2024
FY24 NCDPS One Step Further Grant	\$37,715	-	6/30/2024
FY24 NCDPS Youth Focus Grant	\$198,300	-	6/30/2024
FY23 FJC Enhanced Coordination	\$316,205	\$31,950	9/30/2024
FY23 FJC Pilot Navigator	\$144,000	\$36,555	9/30/2024
FY23 GCC CALEA NCLEA	\$62,608	\$5,858	9/30/2024
FY24 Cone Health Foundation MAP	\$145,146	\$58,695	9/30/2024
FY24 Cone Health Teen Clinic	\$148,323	\$18,323	9/30/2024
FY24 DWI Taskforce Grant	\$569,698	\$141,427	9/30/2024
FY24 NC Rural ED Grant	\$294,500	-	10/1/2024
Lake Townsend NC StRAP Grant FY'23	\$150,600	\$89,350	12/1/2024
FY22 Optional EM Performance Grant	\$18,406	\$18,406	9/30/2025
FY24 EM Performance Grant	\$18,230	\$18,230	9/30/2025
FY24 NCAFCC Medication Assistance	\$35,570	\$35,570	7/1/2026
Eastern Triad Workforce Initiative	\$2,250,000	\$76,250	6/30/2029
FY24 Adopt-a-Mom	\$89,000	\$9,433	6/30/2024
FY23 GHSP LE Liaison Grant	\$25,000	\$24,021	In close out process
FY23 HIDTA Grant	\$173,016	\$47	In close out process
FY23 DWI Taskforce Additional Off	\$189,440	\$57,707	In close out process
FY23 Cone YA Clinic Grant	\$211,890	\$28,755	In close out process
FY23 GCC LE/FJC GRANT	\$177,002	\$17,000	In close out process
FY23 GCC LLEBG Grant	\$24,500	\$353	In close out process
FY23 Med-South Study Grant	\$14,000	\$13,189	In close out process
FY23 NCDPS Youth Focus Grant	\$198,300	-	In close out process
FY23 PH Dental Clinic Grant	\$20,000	\$8,040	In close out process
FY23 PH Pharmacy Grant	\$143,080	\$122,324	In close out process

# Grant Project Ordinances

Grant Name	Amended Budget	Available Appropriation	Anticipated Expiration Date of Grant Funding
FY23 DWI Taskforce & DWI Educator	\$483,014	\$228,752	Remaining County funds utilized for FY24's DWI Taskforce & DWI Educator. This project can be closed.
FY23 JAG Grant	\$79,326	\$79,326	In close out process
FY23 FJC CFGG Donation	\$60,000	\$23,452	In close out process
FY23 JAG GSO PROGRAM AWARD	\$74,814	\$36,526	In close out process
FY23LE NCDHHS Correct Grant	\$111,538	\$111,538	Reviewing for close out
LATCF Award	\$100,000	\$100,000	Prioritization on spending options underway
FY23 Governor's Crime Commiss VAWA	\$186,667	\$186,667	Reviewing for close out

## Community Development Fund

Grant Name	Amended Budget	Available Appropriation	Anticipated Expiration Date of Grant Funding
Local Fiscal Recovery Funds	\$104,339,752	\$4,083,236	12/31/2026
LE Justice Assistance Grant 2019	\$250,102	\$200,102	9/24/2024
LE Violence Against Women Grant	\$140,000	\$137,989	9/30/2024
FY2022 Camp HOPE-Weaver Foundation	\$50,000	\$50,000	To Transfer funding to General Fund when purpose is identified, then close.
Emergency Rental Assistance State 1	\$20,642,141	\$48,601	Reviewing for close out
FY2022 JAG-Governor's Crime Commission	\$24,500	\$12,953	In close out process
FJC Child & Elder Justice Grant	\$142,506	\$10,646	In close out process
Emergency Rental Assist 1 Fed & Co.	\$8,306,638	\$8,473	Reviewing for close out
Emergency Rental Assistance State 2	\$16,290,207	\$1,548	Reviewing for close out
LE NCDPS Reentry Grant	\$50,000	\$405	Reviewing for close out
Emergency Rental Assistance Fed 2	\$5,738,739	\$0	In close out process
FJC Crisis Assessment Grant	\$175,990	\$0	In close out process
Gen Gov GC Reimb CARES Act	\$410,441	\$0	In close out process
Gen Gov Mitig & Prep CARES	\$4,411,233	\$0	In close out process
Hum Svc GC Reimb CARES Act	\$13,605,624	\$0	In close out process
Hum Svc Mitig & Prep CARES	\$767,606	\$0	In close out process
Hum Svc Extended Learning Prog	\$353,511	\$0	In close out process
Pub Saf GC Reimb CARES Act	\$27,508,294	\$0	In close out process
Pub Saf Mitig & Prep CARES	\$4,438,685	\$0	In close out process
Pub Saf Comm Lifeline Support	\$2,000,000	\$0	In close out process
Cul Rec GC Reimb CARES Act	\$1,610	\$0	In close out process
Gov Grants Mitig & Prep CARES	\$4,225,942	\$0	In close out process
Community Lifeline Support	\$6,067,256	\$0	In close out process
Local Business Support	\$19,980,056	\$0	In close out process
Edu Grants Mitig & Prep CARES	\$9,999,778	\$0	In close out process

# Grant Project Ordinances

In Fiscal Year 2025, the County has twelve (12) positions within grant project ordinances, including:

- Deputy Sheriff/Master Corporal (42)      DWI Taskforce
- Deputy Sheriff/Senior Deputy (42)      DWI Taskforce
- Deputy Sheriff/Sergeant (42)      DWI Taskforce
- Deputy Sheriff/Master Deputy (42)      DWI Taskforce
- Deputy Sheriff/Master Deputy (42)      DWI Taskforce
- Deputy Sheriff/Senior Deputy (42)      DWI Taskforce
- Elder Justice Specialist Coordinator      FJC Enhanced Coordination
- Child Trauma Specialist Coordinator      FJC Enhanced Coordination
- FJC Navigator
- Deputy Sheriff - FJC/LE Grant
- Deputy Sheriff
- Nurse Specialist I - Cone Clinic Grant

The County anticipates applying for renewals on these grants in FY25 with an estimated county match totaling \$658,000.

As county departments identify additional grant opportunities, departments submit grant proposals through a pre-application process to vet that adequate controls are in place to meet grant requirements, including grant certifications and representations. Once approved, the grant applications are brought before the Board of Commissioners for approval to submit the grant application. If a grant is awarded, the department responsible for managing the grant brings an associated budget amendment back to the Board of Commissioners for final acceptance and budget authorization.

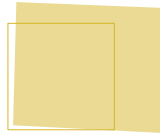






# AREA PROFILE

» Guilford County



NC DEPARTMENT  
of COMMERCE  
LABOR & ECONOMIC  
ANALYSIS

<b>TOTAL JOBS</b> <b>284,674</b> 2023 Q3	<b>BIZ ESTABLISHMENTS</b> <b>17,636</b> 2023 Q3	<b>AVERAGE WEEKLY WAGE</b> <b>\$1,109</b> 2023 Q3	<b>MEDIAN HH INCOME</b> <b>\$63,822</b> 2022
<b>UNEMPLOYMENT RATE</b> <b>4.3%</b> March 2024	<b>EMPLOYED</b> <b>250,706</b> March 2024	<b>UNEMPLOYED</b> <b>11,231</b> March 2024	<b>LABOR FORCE</b> <b>261,937</b> March 2024

## JOBS (Quarterly Census of Employment and Wages) Guilford County

**SELECT AN INDUSTRY SECTOR**  
Total, All Industries

### SNAPSHOT

**284,674**

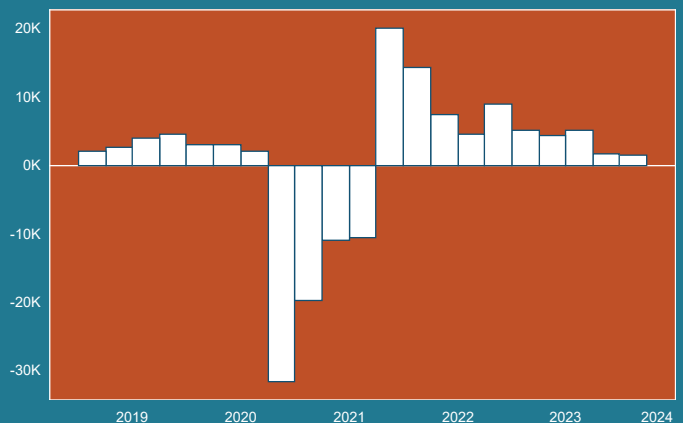
Total, All Industries Jobs  
2023 Q3

**1,666** ↑ **(0.6%)**  
JOB CHANGE OVER THE YEAR

**\$1,109**  
AVERAGE WEEKLY WAGE

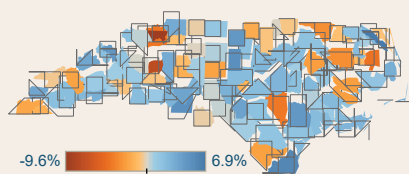
### TREND

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	<b>37,205 (13.1%)</b>
Retail Trade	<b>31,788 (11.2%)</b>
Manufacturing	<b>31,566 (11.1%)</b>
Accommodation and Food	<b>26,578 (9.3%)</b>
Transportation and Warehousing	<b>22,802 (8.0%)</b>
Admin/Waste Mgmt	<b>22,637 (8.0%)</b>
Educational Services	<b>20,485 (7.2%)</b>
Wholesale Trade	<b>18,039 (6.3%)</b>
Construction	<b>13,779 (4.8%)</b>
Professional and	

### DATA

Total, All Industries

	Jobs	Avg Wkly Wage	Establishments
2023 Q3	284,674	\$1,109	17,636
2023 Q2	286,341	\$1,089	17,398
2023 Q1	285,735	\$1,184	17,211
2022 Q4	289,596	\$1,128	16,942
2022 Q3	283,008	\$1,120	16,791
2022 Q2	284,477	\$1,068	17,243
2022 Q1	280,477	\$1,132	16,952
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

# LABOR FORCE (Local Area Unemployment Statistics)

Guilford County

## SNAPSHOT

### 4.3% Unemployment Rate

March 2024

0.1 ↑

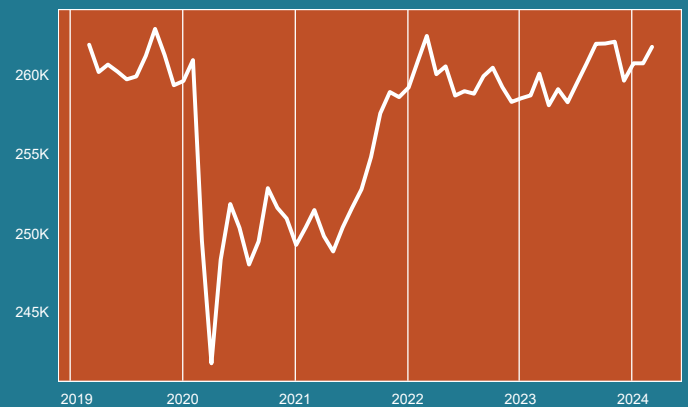
FROM PREVIOUS MONTH

0.4 ↑

FROM LAST YEAR

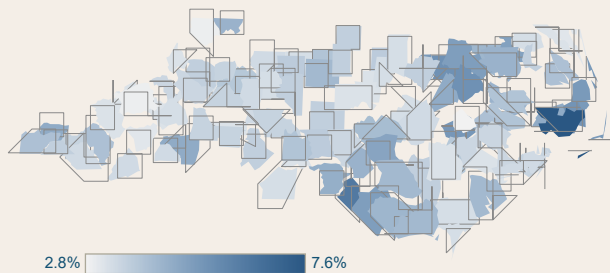
## TREND

Size of Labor Force



## COMPARISON

Unemployment Rates



## DATA

	Employed Individuals	Unemployed Individuals	Unemployment Rate
March 2024	250,706	11,231	4.3%
February 2024	249,908	10,982	4.2%
January 2024	250,120	10,772	4.1%
December 2023	250,349	9,440	3.6%
November 2023	252,459	9,803	3.7%
October 2023	252,205	9,942	3.8%
September 2023	252,701	9,430	3.6%
August 2023	249,686	11,167	4.3%
July 2023	248,566	11,057	4.3%
June 2023	247,574	10,845	4.2%
May 2023	249,169	10,081	3.9%
April 2023	249,557	8,670	3.4%
March 2023	250,075	10,159	3.9%
February 2023	248,112	10,743	4.2%

# DEMOGRAPHICS AND COMMUTING

Guilford County

## POPULATION

### 548,632

Certified Population Estimate  
2022

3,148 (0.6%)

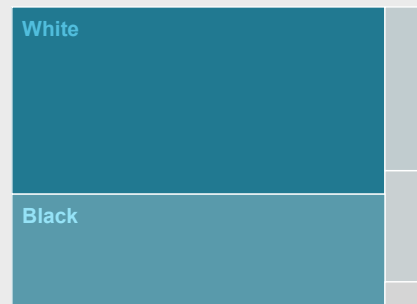
CHANGE FROM PREVIOUS YEAR

19,534 (3.7%)

CHANGE FROM FIVE YEARS AGO

## POPULATION BY RACE

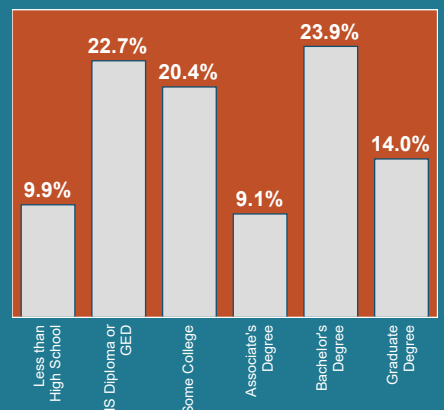
And Hispanic Ethnicity



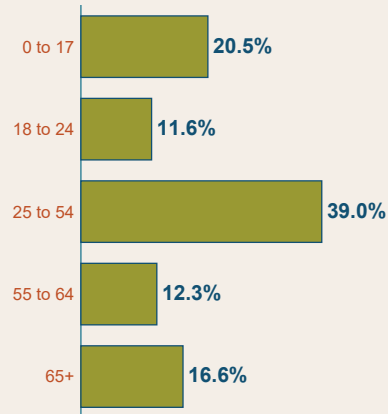
Hispanic Population  
54,874  
(10.0% of total population)

## EDUCATION

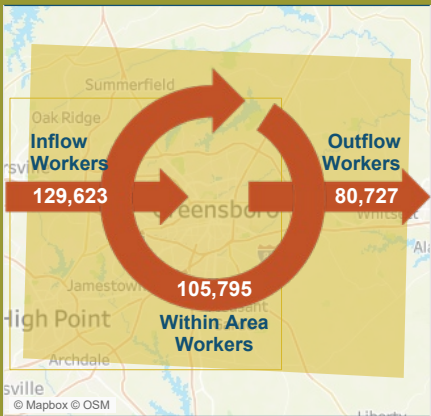
Population Age 25+



# POPULATION AGE

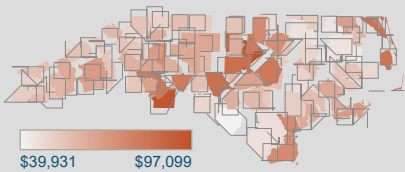


# COMMUTING



# HOUSEHOLDS

Median Household Income  
\$63,822



Poverty Rate  
16.4%

# Guilford County

## Highlights from the 2023 NCACC Map Book



### Demographics

2023 population	546,934
New residents since 2013	39,208
Percentage increase since 2013	8%

2023 Population Facts	County	NC	Rank <sup>1</sup>
Median Age	38.2	39.8	86
Population Under 18	20%	21%	40
Population Age 65+	17%	18%	88
Veterans	5%	6%	85



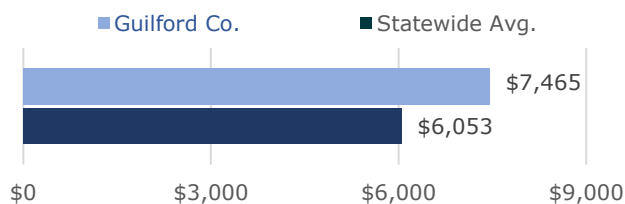
### Health & Wellbeing

<b>30%</b>	<b>12%</b>	<b>11%</b>
of residents are covered by Medicaid.	of residents under 65 are uninsured.	of households are food insecure.
<b>249</b>	<b>1,590</b>	
residents died from reported overdose in 2021.	residents served in 2021 via LME/MCO Opioid Use treatment programs (uninsured & Medicaid only).	

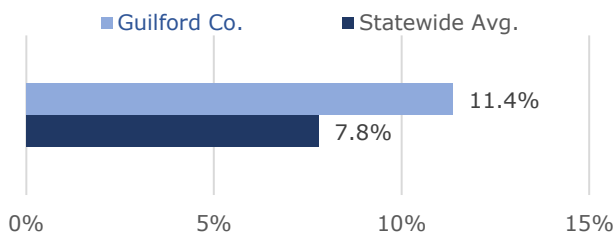


### Education

#### Average Teacher Salary Supplement, 2022-23



#### Share of Students in Charter Schools, 2021-22



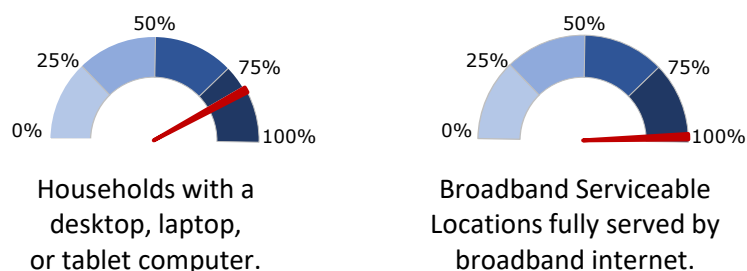
### Economy & Taxes

Income & Jobs	County	NC	Rank <sup>1</sup>
Average Weekly Wage	\$1,113	\$1,215	7
Per Capita Income	\$54,651	\$56,173	20
Children in Poverty	18%	18%	22
May 2023 Unemployment	3.9%	3.4%	71
Employed residents whose job is within the county	83%	72%	10

Local Taxes	County	NC	Rank <sup>1</sup>
Property Tax Rate, FY23-24	0.7305	0.6257	67
Taxable property per capita in \$1,000s, FY 22-23	\$127.8	\$136.3	45
Property tax levy per capita	\$934	\$854	24
Sales tax rate (state + local)	6.75%	—	—



### Broadband Access



To support counties in addressing North Carolinians' broadband needs, the NCACC released the Connecting Counties playbook, an online resource developed by the Connecting Counties Task Force under the leadership of NCACC President Tracey Johnson.

To access the playbook, use this QR code or visit <https://www.ncacc.org/connecting-counties>.

(1) A rank of 1 indicates the "best" or preferred value for each measure (i.e., the highest income, the lowest unemployment rate). For full notes, explanations of each indicator, and sources, or to download the Map Book or this fact sheet, visit [www.ncacc.org/mapbook](http://www.ncacc.org/mapbook).

**Guilford County, North Carolina  
Demographic and Economic Statistics  
Last Ten Fiscal Years**

<b>Fiscal Year</b>	<b>Population (1)</b>	<b>Personal Income (2) <i>(in thousands)</i></b>	<b>Per Capita Income (3)</b>	<b>Median Age (4)</b>	<b>Public School Enrollment (5)</b>	<b>Unemployment Rate (6)</b>
2023	550,610	\$ 32,478,281	\$ 58,986	37.60	66,817	4.2
2022	547,228	30,817,692	56,316	37.75	67,038	4.6
2021	542,410	29,643,249	54,651	37.84	66,420	5.8
2020	541,347	27,293,633	50,418	37.37	70,903	8.6
2019	538,536	25,494,294	47,340	37.30	71,029	4.1
2018	533,891	24,142,017	45,219	37.19	71,304	3.9
2017	529,228	23,233,109	43,900	37.07	71,396	4.8
2016	525,080	22,429,317	42,716	36.89	71,429	5.2
2015	517,785	22,201,585	42,878	36.86	71,502	5.9
2014	512,847	20,852,359	40,660	36.75	71,787	6.6

Sources:

(1) Calendar years 2014 through 2023

Piedmont Triad Regional Council

(2) Computed as a factor of population times per capita income.

(3) Calendar years 2014 through 2023

Piedmont Triad Regional Council

(4) Fiscal years 2014 through 2022  
Fiscal year 2023 Federal Reserve Economic

State Demographer's Office at the NC Office of Budget & Management  
Federal Reserve Economic Data (FRED)

(5) Average daily membership of Guilford County Schools as compiled by North Carolina Department of Public Instruction.

(6) North Carolina Employment Security Commission - Calendar year annual average except for 2022 which is the average adjusted monthly rate for January through June. FY2023 is preliminary June from NC Department of Commerce.

**Guilford County, North Carolina  
Principal Employers  
Current Year and Nine Years Ago**

Employer	2023			2014		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Cone Health	12,849	1	5.15	8,281	2	3.54
Guilford County School System	9,534	2	3.82	10,408	1	4.45
United States Postal Service	4,700	3	1.88	2,868	4	1.23
City of Greensboro	3,622	4	1.45	2,982	3	1.27
The Volvo Group	3,200	5	1.28	2,100	9	0.90
University of North Carolina at Greensboro	3,200	5	1.28	2,473	5	1.06
United Parcel Service (UPS)	2,878	7	1.15	1,803	11	0.77
Guilford County Government	2,770	8	1.11	2,418	6	1.03
Ralph Lauren Corporation	2,681	9	1.07	2,369	7	1.01
High Point University	2,285	10	0.92			
North Carolina A&T State University	1,923	11	0.77	1,910	10	0.82
High Point Regional Health System				2,200	8	0.94
 Total County Employment	 249,479			 233,995		

Sources:

Principal employer data is from the Triad Business Journal and the individual employers. Total County employment is for calendar year 2022 is from FRED Data. The 2014 information is from the 2014 ACFR.

**Guilford County, North Carolina  
Principal Taxpayers  
Current Year and Nine Years Ago**

Taxpayer	Fiscal Year 2023			Fiscal Year 2014		
	Assessed Value	Rank	Percentage of Total Assessed Value	Assessed Value	Rank	Percentage of Total Assessed Value
Duke Energy Carolinas LLC	\$ 708,835,105	1	1.05	\$ 383,697,007	1	0.83
Lincoln National Life Insurance (formerly Jefferson-Pilot)	413,977,304	2	0.61	145,968,433	10	0.32
Koury SFS LLC (formerly Koury Corporation)	367,260,606	3	0.55	234,509,185	3	0.51
American Express Travel Related Services Inc.	345,382,304	4	0.51	219,923,030	4	0.48
Procter & Gamble Manufacturing Company	319,054,882	5	0.47	177,375,604	6	0.38
ITG Brands LLC (formerly Lorillard Tobacco Company)	299,979,340	6	0.45	342,995,136	2	0.74
Publix North Carolina LP	202,617,904	7	0.30	-	-	-
Piedmont Natural Gas Company, Inc.	195,190,950	8	0.29	-	-	-
CBL-Friendly Center CMBS LLC	190,618,900	9	0.28	191,907,100	5	0.41
International Home Furnishings Center	171,458,892	10	0.25	147,559,315	9	0.32
TYCO Electronics	-	-	-	172,761,531	7	0.37
Highwoods/Forsyth Limited Partnership	-	-	-	153,805,701	8	0.33
Total Top Ten Principal Taxpayers	<u>\$ 3,214,376,187</u>		<u>4.76</u>	<u>\$ 2,170,502,042</u>		<u>4.69</u>

Source: Guilford County Tax Department.



**Fiscal Year 2025**  
**July 1, 2024 – June 30, 2025**



# Fee Schedule: Introduction

This fee schedule includes Guilford County fees for the Fiscal Year 2025, July 1, 2024 through June 30, 2025.

## **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 Adjustments

The budget includes the following fee schedule adjustments. Staff anticipate additional work sessions with the Board in the fall to discuss fee philosophy and additional potential fee adjustments.

Fee Name	Old Fee	New Fee	Forsyth County	Mecklenburg County	Wake County	Durham County	Orange County	Greensboro	High Point
<b>Animal Services – Adoption Fees</b>									
Cat Adoption	\$25	\$75	\$75	\$93-\$98	\$15	\$95	\$110		
Senior Cats	\$10	\$50	\$75	\$93-\$98	\$15	\$95	\$30		
Dog Adoption	\$50	\$75	\$75	\$83-\$88	\$95	\$125-\$175	\$125		
Senior Dogs	\$25	\$50	\$75	\$83-\$88	\$95	\$125-\$175	\$30		
Other Adoption Fees (consolidate all other adoption fees)	\$5 - \$25	\$25		\$5 - \$75	\$10 - \$45		\$15 - \$25		
<b>Inspections – Trade Permit fees (Residential &amp; Commercial)</b>									
Building	\$40	\$75	\$65	\$59.70	\$75	\$100	\$110	\$75	\$75
Electrical	\$40	\$75	\$65	\$59.70	\$75	\$100	\$110	\$75	\$75
Plumbing	\$40	\$75	\$65	\$59.70	\$75	\$100	\$110	\$75	\$75
Mechanical	\$40	\$75	\$65	\$59.70	\$75	\$100	\$110	\$75	\$75
Fuel Piping	\$40	\$75	\$65	\$59.70	\$75	\$100	\$110	\$75	\$75
Gas logs	\$40	\$75	\$65	\$59.70	\$75	\$100	\$110	\$75	\$75
<b>Planning</b>									
Subdivision Plan Review – per plat (base fee)	\$150	\$200	\$125-\$2,250		\$200-\$1,000	\$260-\$4,550	\$100-\$2,630	\$275-\$1,400	\$200-\$1,400
Subdivision Plat Review – per lot (addtl charge)	\$20	\$30	\$125-\$750			\$47		\$40	\$25
Exclusion Plat Review	No Charge	\$125		\$545	\$100	\$156		\$280	\$200
Rezoning Fees (per case)	\$500	\$1,000	\$1,000-\$25,000	\$3,060-\$8,350	\$1,000	\$2,142-\$6,822	\$2,530-\$4,043	\$1,140 - \$1,525	\$750-\$1,500

# Fee Schedule Adjustments

Fee Name	Old Fee	New Fee	Forsyth County	Mecklenburg County	Wake County	Durham County	Orange County	Greensboro	High Point
Easement Closing (per case + recording fee)	\$126	\$240 + \$26 recording fee				\$156	\$250	\$240	\$200
Road Closing (per case + recording fee)	\$126	\$355 + \$26 recording fee	\$1,400		\$780	\$1,805	\$2,250	\$355	\$600
Road Renaming	\$100	\$385	\$385			\$1,496	\$0	\$385	\$400
Variance (fee + recording fee)	\$226	\$400+ \$26 recording fee	\$200	\$580 or \$2,520	\$300	\$728-\$1,586	\$340 or \$540	\$40	\$300
Appeals to the Board of Adjustment (per case)	\$200	\$250	\$200	\$370 or \$2,075	\$300	\$416 or \$546	\$340 or \$540	\$400	\$300
Minor Site Plan Review (per plan)	\$100	\$175	\$65-\$800		\$100	\$218 or \$11,232	\$250	\$320 or \$1400	\$100 or \$600
<b>Parks</b>									
Swimming - Adult	\$5	\$6	\$8	\$2	\$5	\$3		Free	\$10
Pickleball Court (per hour)	\$12	\$15	To create a sustainable stream of funding to support court renovation						
Pickleball Court (per day)	-	\$150	To create a sustainable stream of funding to support court renovation						
BMP Golf – Small Basket	\$4	\$6		\$6					
BMP Golf – Large Basket	\$6	\$8		\$9				\$6	

Additional fee adjustments include:

- Fees in Emergency Services for *standby special event* for special events are increasing based on hourly rates for personnel. Personnel expenses have increased over the last few years associated with compensation adjustments. Emergency medical service fees will increase on January 1 based on 200% of the CMS allowable cost.
- Fees in Solid Waste including passenger car tire disposal, heavy truck tire disposal, and oversize tire per pound which are based on contract amounts tied to CPI.

## Animal Services

Fee Information		FY 2024	FY 2025	Change
<b>Adoption Fees</b>				
Cats	\$	25.00	\$ 75.00	\$ 50.00
Senior Cats	\$	10.00	\$ 50.00	\$ 40.00
Kittens	\$	75.00	\$ 75.00	\$ -
Dogs	\$	50.00	\$ 75.00	\$ 25.00
Senior Dogs	\$	25.00	\$ 50.00	\$ 25.00
Puppies	\$	75.00	\$ 75.00	\$ -
Other Adoption Fees	New		\$ 25.00	\$ 25.00
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	\$	15.00	\$ 15.00	\$ -
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	\$	10.00	\$ 10.00	\$ -
Microchip	\$	15.00	\$ 15.00	\$ -
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 2024	FY 2025	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 perm	\$ 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	\$ -
New Construction Inspection Fees (per inspection/per system)			
AES Field Test	\$ 100.00	\$ 100.00	\$ -

## Emergency Services

Fee Information	FY 2024	FY 2025	Change
Tank Inspection	\$ 100.00	\$ 100.00	\$ -
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 (judicial)	\$ 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	\$ 75.00	\$ 25.00
Civil Citation for doing work without a permit	\$ 500.00	\$ 500.00	\$ -
<b>Special Operations Response Fees</b>			
Equipment & Apparatus			

**Emergency Services**

Fee Information	FY 2024	FY 2025	Change
Haz-Mat Response Unit	\$ 150.00	\$ 150.00	\$ -
Engine	\$ 150.00	\$ 150.00	\$ -
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	\$ -

**Personnel (per hour)**

Haz-Mat Technician	\$ 60.00	\$ 75.00	\$ 15.00
Haz-Mat Support	\$ 60.00	\$ 75.00	\$ 15.00
Chief Officer	\$ 75.00	\$ 75.00	\$ -
Captain	\$ 75.00	\$ 75.00	\$ -
Lieutenant	\$ 60.00	\$ 75.00	\$ 15.00
ES Support Staff	\$ 60.00	\$ 75.00	\$ 15.00
Firefighters	\$ 60.00	\$ 75.00	\$ 15.00

**Emergency Medical Services Fees\*\***

\*\* 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, 2024.

BLS NE A0428	\$ 514.02	\$ 526.98	\$ 12.96
BLS E A0429	\$ 822.42	\$ 843.18	\$ 20.76
ALS NE A0426	\$ 616.84	\$ 632.38	\$ 15.54
ALS E A0427	\$ 976.62	\$ 1,001.28	\$ 24.66
ALS 2 A0433	\$ 1,413.56	\$ 1,449.22	\$ 35.66
Specialty Care A0434	\$ 1,670.58	\$ 1,712.72	\$ 42.14
ALS Treatment No Transport Fee	\$ 350.00	\$ 350.00	\$ -
Urban Mileage or Rural Mileage 18+ A0425	\$ 17.42	\$ 17.88	\$ 0.46
DOA A0429	\$ 822.24	\$ 822.24	\$ -
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	\$ -

**Standby Special Event**

Unit & Crew, per hour	\$ 150.00	\$ 200.00	\$ 50.00
EMS Personnel	\$ 60.00	\$ 75.00	\$ 15.00
Supervisor (req. for every 6 personnel at an event)	\$ 75.00	\$ 75.00	\$ -

**Franchise Fees**

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 2024	FY 2025	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 2024	FY 2025	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 2024	FY 2025	Change
<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	\$ 75.00	\$ 35.00
Electrical	\$ 40.00	\$ 75.00	\$ 35.00
Plumbing	\$ 40.00	\$ 75.00	\$ 35.00

**Inspections**

Fee Information	FY 2024	FY 2025	Change
Mechanical	\$ 40.00	\$ 75.00	\$ 35.00
Fuel Piping	\$ 40.00	\$ 75.00	\$ 35.00
Mechanical w/ Fuel (same contractor)	\$ 50.00	\$ 75.00	\$ 25.00
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	\$ 75.00	\$ 35.00
Electrical	\$ 40.00	\$ 75.00	\$ 35.00
Plumbing	\$ 40.00	\$ 75.00	\$ 35.00

## Inspections

Fee Information	FY 2024	FY 2025	Change
Mechanical	\$ 40.00	\$ 75.00	\$ 35.00
Fuel Piping	\$ 40.00	\$ 75.00	\$ 35.00
Gas Logs	\$ 40.00	\$ 75.00	\$ 35.00
Mechanical with Fuel (same contractor)	\$ 50.00	\$ 75.00	\$ 25.00
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	\$ 75.00	\$ -
Demolation- Commercial	\$ 100.00	\$ 100.00	\$ -
ABC Permit	\$ 75.00	\$ 75.00	\$ -
Stocking Permit	\$ 100.00	\$ 100.00	\$ -

## Law Enforcement

Fee Information	FY 2024	FY 2025	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)*	-	\$ -	\$ -
*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 2024	FY 2025	Change
<b><u>Firing Range (authorized agencies only)</u></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 2024	FY 2025	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	\$ 6.00	\$ 1.00
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)	\$ 40.00	\$ 40.00	\$ -
<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	\$ 15.00	\$ 3.00
Pickleball Court (per court, per day)	New	\$ 150.00	\$ 150.00
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	\$ 6.00	\$ 2.00
Large Basket	\$ 6.00	\$ 8.00	\$ 2.00
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	\$	-

#### **Miscellaneous**

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%	\$	-	

#### **Bur-Mil Park Clubhouse Fees - Weekdays (Mon to 1st half of Fri)**

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	\$	-

#### **BMP Clubhouse Fees - 2nd half Fri, Weekend, & Holidays**

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	\$	-

#### **NEP Event Center Rental Fees (Saturday Base Rate)**

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	\$	-

#### **NEP Event Center Rental Fees (Sunday 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)	\$	750.00	\$	750.00	\$	-

<b>NE Park Day Prior Rental (9am-3pm)</b>	\$	100.00	\$	100.00	\$	-
---	----	--------	----	--------	----	---

#### **NEP 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 (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	\$	-

#### **NEP Food Service Fees**

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%	\$	-

#### **Southwest Park Marina Fees**

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	\$	-
Pier Fishing	\$	3.00	\$	3.00	\$	-

## Planning & Development

Fee Information	FY 2024	FY 2025	Change
<b>Subdivision Plat Review</b>			
Subdivision Plat Review - Per Plat (base fee)	\$ 150.00	\$ 200.00	\$ 50.00
Subdivision Plat Review - Per Lot (addit'l charge)	\$ 20.00	\$ 30.00	\$ 10.00
Exclusion Plat Review	\$ -	\$ 125.00	\$ 125.00
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	\$ 1,000.00	\$ 500.00
Rezoning Appeal/Case	\$ 500.00	\$ 1,000.00	\$ 500.00
Special Use Permit/Case + Recording Fee	\$ 526.00	\$ 526.00	\$ -
<i>Road/Easement Closing Fees</i>			
Easement Closing (per case + \$26 recording fee)	\$ 126.00	\$240 + \$26	\$ 140.00
Road Closing (per case + \$26 recording fee)	\$ 126.00	\$355 + \$26	\$ 255.00
Road Renaming	\$ 100.00	\$ 385.00	\$ 285.00
Other Appeals of the Planning Board (per case)	\$ 200.00	\$ 200.00	\$ -
<b>Board of Adjustment</b>			
Variance (fee + \$26 recording fee)	\$ 226.00	\$400 + \$26	\$ 200.00
Appeals to the Board of Adjustment (per case)	\$ 200.00	\$ 250.00	\$ 50.00
<b>Site Plan Review</b>			
Minor Site Plan Review (per plan)	\$ 100.00	\$ 175.00	\$ 75.00
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 & Development**

Fee Information	FY 2024	FY 2025	Change
Planning Service - Pleasant Garden	\$ 5,000.00	\$ 5,000.00	\$ -
Planning Service - Sedalia	\$ 1,000.00	\$ 1,000.00	\$ -
Historical Landmark Property Plaque	market price	market price	\$ -
<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	

## Public Health

Fee Information		FY 2024	FY 2025	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 2024	FY 2025	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	\$ -

**Public Health**

Fee Information	FY 2024	FY 2025	Change
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	\$ -
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 2024	FY 2025	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 2024	FY 2025	Change
<b>Passport Services</b>			
Passport Acceptance Fee	\$ 35.00	\$ 35.00	\$ -
Passport Photo	\$ 10.00	\$ 10.00	\$ -
Overnight Delivery	\$ 31.00	\$ 31.00	\$ -
Standard Shipping	\$ 12.00	\$ 12.00	\$ -
<b>Land Records</b>			
Certified Copies- First Page	\$ 5.00	\$ 5.00	\$ -
Certified Copies- Each Additional Page	\$ 2.00	\$ 2.00	\$ -
Uncertified Copies	\$ 0.05	\$ 0.05	\$ -
Uncertified Copy Via Mail	\$ 1.00	\$ 1.00	\$ -
Deed of Trust- First 35 pages	\$ 64.00	\$ 64.00	\$ -
Deed of Trust- Each Additional Page	\$ 4.00	\$ 4.00	\$ -
Grave Removal	\$ 26.00	\$ 26.00	\$ -
Misc Documents	\$ 26.00	\$ 26.00	\$ -
Misc Documents- Each Additional Page	\$ 4.00	\$ 4.00	\$ -
Notary Authentication	\$ 1.00	\$ 1.00	\$ -
Plat Certified Copy	\$ 5.00	\$ 5.00	\$ -
Plat Uncertified Copy 11x17	\$ 0.10	\$ 0.10	\$ -
Plat Uncertified Copy 18x24	\$ 0.50	\$ 0.50	\$ -
Deed- First 15 Pages	\$ 26.00	\$ 26.00	\$ -
Deed- Each Additional Page	\$ 4.00	\$ 4.00	\$ -
Condominium- Per Page/Sheet	\$ 21.00	\$ 21.00	\$ -
Highway Right of Way Map- First Page	\$ 21.00	\$ 21.00	\$ -
Highway Right of Way Map- Each Additional Page	\$ 4.00	\$ 4.00	\$ -
Plat- Per Page/Sheet	\$ 21.00	\$ 21.00	\$ -
Notary Oath	\$ 10.00	\$ 10.00	\$ -
Satisfaction	\$ -	\$ -	\$ -
Uniform Commercial Code- First Two Pages	\$ 38.00	\$ 38.00	\$ -
Uniform Commerical Code - Greater than Two Pages	\$ 45.00	\$ 45.00	\$ -
Uniform Commerical Code - \$2 per Page Exceeding 10 Pa	\$ 2.00	\$ 2.00	\$ -
UCC Copy	\$ 2.00	\$ 2.00	\$ -
Non-Standard Document Fee	\$ 25.00	\$ 25.00	\$ -
Multiple Instrument Fee - per add'l document	\$ 10.00	\$ 10.00	\$ -
<b>Vital Records</b>			
Birth Amendments (\$10.00 County; \$15.00 State)	\$ 25.00	\$ 25.00	\$ -
Birth Copy Certified	\$ 10.00	\$ 10.00	\$ -
Delayed Birth & Certified Copy	\$ 20.00	\$ 20.00	\$ -
Death Copy Certified	\$ 10.00	\$ 10.00	\$ -
Delayed Marriage & Certified Copy	\$ 20.00	\$ 20.00	\$ -
Legitimation (\$10.00 County; \$15.00 State)	\$ 25.00	\$ 25.00	\$ -
Marriage Copy Certified	\$ 10.00	\$ 10.00	\$ -
Marriage License	\$ 60.00	\$ 60.00	\$ -
Marriage Keepsake	\$ 1.00	\$ 1.00	\$ -
Marriage Amendment	\$ 10.00	\$ 10.00	\$ -
Marriage License Search	\$ 5.00	\$ 5.00	\$ -

**Register of Deeds**

Fee Information	FY 2024	FY 2025	Change
Out of County Birth Certified Copy	\$ 10.00	\$ 10.00	\$ -
State Birth Search	\$ 14.00	\$ 14.00	\$ -
Uncertified Copies via Mail (per page)	\$ 1.00	\$ 1.00	\$ -
Overnight Delivery	\$ 31.00	\$ 31.00	
Uncertified Copies	\$ 0.05	\$ 0.05	

**Solid Waste**

Fee Information	FY 2024	FY 2025	Change
Passenger car tire disposal fee per tire	\$ 1.03	\$1.07	\$ 0.04
Heavy truck tire disposal fee per tire	\$ 5.29	\$5.49	\$ 0.20
Oversize tire per pound	\$ 0.0460	\$ 0.0477	\$ 0.0017

*No Charge to dispose White Goods, Electronics, or other Residential Recyclables.*

*Tire disposal fees are based on Southeastern U.S. CPI per county contract.*

# 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.

**BHUC** - The Guilford County Behavioral Health Urgent Care Center provides timely access to mental health services for children and adolescents (age 4 - 17) and adults presenting in a mental health crisis. The Urgent Care and Outpatient facility is located at 931 Third St. Greensboro, NC 27405

**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.

# Glossary of Budget-Related Terms

**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.)

**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.

# Glossary of Budget-Related Terms

**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.

**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.

**GTCC** – Guilford Technical Community College has multiple campuses across Guilford County and is the fourth largest community college in the state.

**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

# Glossary of Budget-Related Terms

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 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.



# Glossary of Budget-Related Terms

**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 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.