

# FY2023

## Adopted Budget

*July 1, 2022 - June 30, 2023*



Guilford County

STATE of NORTH CAROLINA



# Guilford County

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## **Fiscal Year 2023 Adopted Budget**

*July 1, 2022 — June 30, 2023*

### **Board of Commissioners**

#### **Board Chair**

Melvin "Skip" Alston

#### **Board Vice Chair**

J. Carlvena Foster

#### **Commissioners**

Katie "Kay" Cashion

Frankie T. Jones, Jr.

Justin Conrad

Mary Beth Murphy

Carly Cooke

Alan Perdue

James Upchurch

#### **County Manager**

Michael Halford

#### **Assistant County Managers**

Erris Dunston, *Strong Community*

Victor Isler, *Successful People*

Jason Jones, *Quality Government*

#### **Budget & Management Services**

Toy Beeninga, Director

Rusty Mau, Assistant Director

Sara Pilling, Strategic Initiatives Coordinator

Haley Matthews, Senior Budget & Management Analyst

Vincent Roberts, Senior Budget & Management Analyst

David Payne, Grants & Management Analyst

# County Commissioner Districts



**J. Carlvena Foster**  
District 1



**Alan Perdue**  
District 2



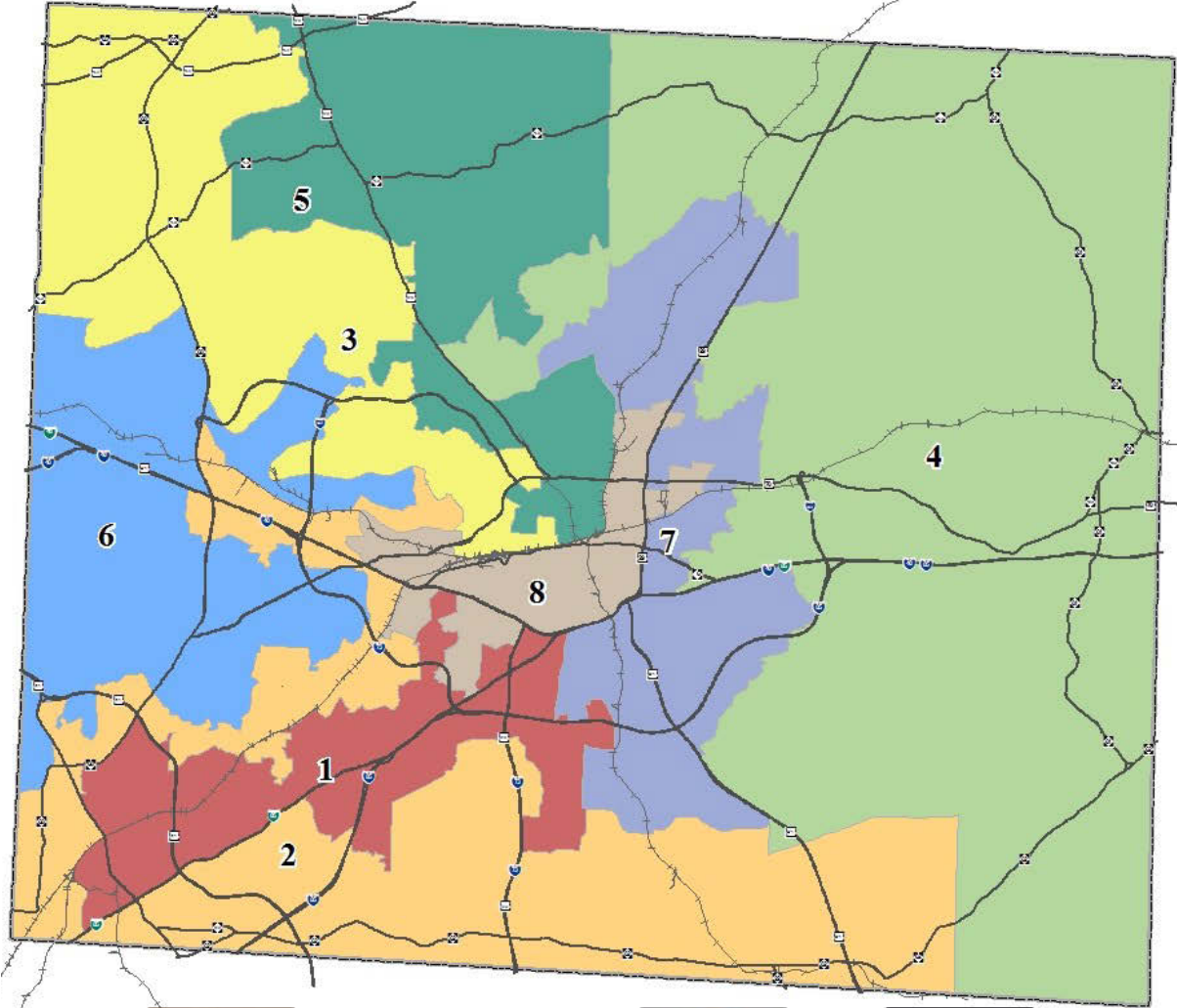
**Justin Conrad**  
District 3



**Mary Beth Murphy**  
District 4



**Carly Cooke**  
District 5



**James Upchurch**  
District 6



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



**Melvin "Skip" Alston**  
District 8



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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

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North Carolina**

For the Fiscal Year Beginning

**July 01, 2021**

*Christopher P. Morill*

Executive Director

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# 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 Justin Conrad  
The Honorable Carly Cooke

The Honorable Frankie T. Jones, Jr.  
The Honorable Mary Beth Murphy  
The Honorable Alan Perdue  
The Honorable James Upchurch

May 19, 2022

## **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) 2023. 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.

First, I would like to take a solemn moment to acknowledge and honor the late Commissioner Carolyn Q. Coleman. Commissioner Carolyn Coleman was a fierce community advocate who left a legacy of civil rights activism and civic engagement. After serving nearly 20 years on the board, Commissioner Coleman's departure leaves a gap in our hearts and community. Commissioner Coleman was Chairwoman of the Board of Commissioners during my first year with Guilford County. I will always remember her warm welcome then and our spirited conversations over the last 16 years.

I am proud to say that our staff and the community as a whole have made a significant effort to continue addressing the impacts of the pandemic, provide community-oriented services, and maintain essential county functions. I am continually amazed by the dedication and passion of our world-class workforce. In the face of constant pressures and service level demands, the Guilford County team steps up and delivers.

Thank you to the Board of Commissioners. Thank you for the support you have provided to the community and the county team throughout the past twelve months. Thank you for patience, trust, and valuable feedback during your retreat and during the previous budget work sessions. The insight offered around your vision, values, and priorities for Guilford County continue to impact on-going operations and the development of the One Guilford Action Plan. It is clear that a One Guilford focus propels us to success.

## One Guilford: Building Our Path Forward

As we look to Fiscal Year 2023, I reflect on the tremendous resolve shown by this Board, our County teams, and the community throughout the pandemic. Over the past twelve months, we worked to implement the Board's 2022 budget priorities, including adding additional school medical support and addressing major school capital needs. This budget further advances remaining Board priorities by addressing community disparities, improving County communication, engaging in intentional collaboration, and strengthening our staff resources. We continue to operationalize these priorities as foundational lenses that drive how we advance remaining key community priorities.

Over the last several months, I aligned our county services with one clear operational mission:

Empowering **Successful People** to thrive in a **Strong Community** supported by **Quality Government**

To take advantage of opportunities and address challenges, this budget recommends initiatives in our key investment areas: **Successful People**, **Strong Community**, and **Quality Government**. These initiatives are based on information and feedback provided from both the Board and the community.

### Core Values

Throughout the development of this budget, I relied on the Board's Core Values to guide my recommendations. 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*



## Our Community's Voice

In addition to considering the Board's Core Values, I looked to our resident's feedback about their experiences living through the pandemic and what County investments are important to them as they recover from the last two years. Through a series of community surveys, conversations, and focus groups, residents shared their thoughts about the pandemic and how we should spend our \$104 million of American Rescue Plan Act (ARPA) recovery funding. Their feedback shaped meaningful discussions over the past two months, including at the Board of Commissioners annual retreat, resulting in the development of the following priority investment areas outlined in the One Guilford Action Plan:

<b>Healthy Early Childhood Environments &amp; Education</b>	<b>Small Business, Economy, &amp; Workforce Development</b>
<b>Access to Health Care</b>	<b>Broadband &amp; Digital Inclusion</b>
<b>Behavioral Health &amp; Substance Use Disorder</b>	<b>Strong Community &amp; Government</b>

While our decision-making process regarding our ARPA funds is separate from and moving parallel to our annual budget development process, our residents' voices served as an invaluable guide as I prepared this budget. Discretionary decisions in this recommendation are centered on this voice.

## Budget Development Guidelines

Finally, I considered additional Board feedback to establish a set of budget development guidelines. These guidelines are reflective of comments, concerns, and direction shared by Board members during meetings and work sessions.

- Establish a **competitive compensation** structure that allows us to recruit and retain the talent needed to support the Board's county service level expectations.
- Build appropriate staff capacity for **internal support functions** which impact the County's ability to recruit and retain talented team members and manage and safeguard our fiscal and physical assets.
- Build appropriate staff capacity for **external service functions**, particularly in those positions related to mandated services and economic development success.
- Implement a sustainable funding model for **new and renovated schools**.
- Establish sustainable funding for recurring FY2022 increases that are currently supported by **fund balance**.
- Accelerate our **data operationalization** efforts, **digital government transformation** work, and **public communication** efforts.

## Summary of the Recommended Budget

- The recommended general property tax rate remains at the current year's rate of **73.05¢** per \$100 of property valuation. The recommended rate is above the revenue-neutral tax rate of 59.54¢ per \$100 of property valuation.
- The budget is balanced as required by state statute. General Fund expense and revenues/other funding sources are balanced at \$777.4 million. This is an increase of 15% or \$101.8 million. The net total for all budgeted funds is balanced at \$854.8 million. This is an increase of 20% or \$150.1 million.
- Nearly 75% of the General Fund budget's increase, or about \$74 million, is dedicated to addressing school and community college facility capital needs and increasing school and community college operating funding. This includes a set-aside of \$50 million to address major school capital needs.
- The County's "continuing operations" budget - the portion of the overall budget that supports existing programs and absorbs pandemic-related costs - increases with limited changes in service scope. The continuing operations budget is balanced at a general property tax rate of **59.54¢**. Additional recurring revenue is needed to:
  - Address major school facility capital needs (**7.30¢**)
  - Fund additional recurring operating and annual capital needs of the Guilford County Schools and GTCC (**3.16¢**)
  - Reset the County's pay structure to remain competitive in its labor markets (**1.96¢**)
  - Strengthen the County's financial position to build additional operational resiliency (**1.09¢**)
- The overall amount of fund balance needed to balance the budget decreases by \$9.4 million, or 26%. This improves the County's financial position and provides additional fiscal resiliency in an ever-changing operating environment.
- The recommended budget (excluding ARPA-related changes to be decided upon later) adds 51 new positions to address service demands, improve our ability to manage and protect public assets, and bring the County into compliance with standard staffing ratios. Many of these positions are partially or fully funded by federal and/or state revenues.
- The budget includes a total of 2,851.75 positions, or about 5.2 positions for every 1,000 residents. This is one of the lowest position-to-resident ratios in the state.

## Expenditure Recommendations

The FY2023 Budget expands upon our success in FY2022 and builds for our future. It is built on the Board's Core Values for Guilford County and priorities identified in the One Guilford Action Plan or prior Board retreats. The major changes in expenditures included in my recommendation by service area are:

### Successful People

**Investment focus:** Reduce disparities through quality education; develop a sustainable funding model for new and renovated schools; and build appropriate staff capacity to meet demand for external service functions, particularly in those functions responsible for mandated services.

### Education: Guilford County Schools

#### Operating Budget

The recommended budget includes an increase of **\$16.0 million** in local operating support for Guilford County Schools, for an operating total of **\$241.61 million**. The Board of Education ultimately decides how to spend its allocation of county funding, but the intent is to include \$16.0 million to increase Guilford County Schools' teacher salary supplements under the multi-year plan initiated in the FY2022 budget and to address state-legislated personnel increases for locally-funded positions and other operating expenses. This allocation includes additional funding for state-required distributions to public charter schools for students from Guilford County.

#### Annual Capital Maintenance

Paying for school building maintenance and repairs is a mandated county responsibility. To fulfill this duty, this budget includes an additional **\$6 million** in funding, bringing the total annual capital maintenance amount to **\$10 million**. This increase will come from \$4 million of additional county funds and up to \$2 million in one-time lottery funds available from prior year lottery allocations that exceeded our regular annual budget of \$4.75 million.

#### School Capital Master Plan Implementation

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.

The results of a collaborative multi-year assessment and capital planning process indicate there are over \$2.6 billion in school facility needs in Guilford County. In November 2020, voters approved the first \$300 million of school bonds to address the capital needs at several schools. Design work for these schools is nearly complete, with ground-breaking expected this summer. My recommended "continuing operations" budget includes \$4.3 million in additional funding for repayment of the first \$120 million sale (April 2022) of the \$300 million.

As County staff discussed during several Board meetings over the last year, regardless of the funding mechanism, the County must allocate a substantial amount of additional recurring revenue to address our community's collective school capital funding responsibilities. The models we shared indicated a minimum of \$45 - \$50 million in recurring annual funds would be needed to either (1) establish a dedicated revenue source to repay \$1.7 billion in school bonds if voters approved the referendum or (2) establish a dedicated source of revenue source to support a cash and other financing model to address school capital needs, albeit at a likely slower pace than a school bond model.

This week, voters authorized the use of up to \$1.7 billion in new school bonds. Therefore, in accordance with the models this recommended budget includes an additional **\$50 million (~7.30¢ of property tax rate)** in recurring revenue (with the rate adjusted during reappraisal years) be used to fund repayment of the new school bonds and build a long-term recurring source of school capital funding. I also recommend that the Board of Commissioners and the Board of Education re-engage a capital facilities workgroup that meets regularly to evaluate cash flow needs and bond sale date options and to establish and report clear metrics of success, student outcome goals, and a set of desired financial performance indicators for this bond program.

### **Debt Repayment**

The recommended budget includes funding for all existing school debt plus additional \$4.3 million for the initial interest payments next year related to the recent sale of the first \$120 million of the \$300 million in school bonds (November 2020 referendum). This additional cost is offset by a fund balance appropriation of bond premium funds earmarked for debt repayment.

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

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

The recommended budget increases the operating and capital allocation to Guilford Technical Community College by **\$1.6 million**. This includes an increase in operating funding of **\$600,000** for a total of **\$18,107,500** to support pay increases for county funded positions and regular operating expenses, including utilities, insurance increases, software maintenance, and computer equipment. I am also recommending an additional **\$1.0 million** in capital maintenance to increase the County's on-going annual capital maintenance allocation to **\$1.55 million**. This results in a combined allocation of **\$19,657,500** for GTCC, a 9% increase.

#### **Debt Repayment**

The budget for repayment of existing debt for the College's capital needs will increase by about \$600,000 in FY2023 before beginning to decline in the following fiscal years.

Including all types of support, the recommended allocations for Guilford County Schools and Guilford Technical Community College total **~\$408 million**.

## Support Quality Service by Meeting Demand and Staffing Ratios

The recommended budget builds on the Board's direction to ensure staff have the proper resources to do their jobs and provide quality public services. **Adding 19 positions** will enable the County to address community expectations and meet appropriate staff-to-client ratios in several **Successful People** service areas.

The new positions will allow us to:

- Meet state caseload standards for child protective services cases
- More quickly serve our area veterans by aligning our staff-to-veteran ratio to that of our peers
- Respond to workload demands in our High Point Women, Infants, and Children program
- Improve caseload management for children at-risk of developmental delays, chronic illness, social-emotional disorders, and other issues
- Improve our response time and compliance with state pool and well water sampling inspection schedules in Environmental Health
- Enhance our behavioral health navigation and community engagement efforts

The initial cost in county funding for these positions is approximately **\$0.9 million**. Most of these positions are assigned to programs that receive full or partial reimbursement (\$0.5 million) from the state and federal governments which reduces the local funds needed to address these operational needs and expectations.

## Strong Community

**Investment focus:** Build appropriate staff capacity to meet demand for external service functions, particularly in those functions needed to support economic development successes.

## Support Quality Service by Meeting Demand and Staffing Ratios

The recommended budget builds on recent efforts to increase capacity and establish appropriate staffing levels to support accelerated economic development and protect our environment.

The budget includes funds for the **11 Planning and Inspections positions** added by the Board in May to facilitate economic development by improving permitting and inspection response times. An additional **7 positions** are also included in **Strong Community** to:

- Enhance the County's ability to understand and plan for the impacts of economic development opportunities
- Provide oversight and support of the County's Community Development Services, including Solid Waste and Soil & Water functions
- Respond to increases in stormwater, water quality, and soil erosion reviews and inspections and prepare for future needs based on recent economic development successes

- Reduce and more quickly address threats to our environment from illegal burning and dumping
- Enhance monitoring of waste-hauler performance and customer service
- Facilitate placement of rescue animals

The initial cost of the seven new positions is approximately **\$0.5 million**.

Funding is also included for an Outreach Specialist for the North Carolina Cooperative Extension Service (NCCES). This state position will be funded by the County to more effectively leverage NCCES's services throughout the community.

The Parks Department budget includes additional funds for part-time, temporary pool support positions as the County transitions from an external service contract to in-house provision of pool services.

## Quality Government

**Investment focus:** Establish a competitive compensation structure; build appropriate staff capacity to meet demand for internal support functions, particularly in those functions dedicated to staff recruitment and retention and safeguarding public resources; accelerate our data operationalization and digital transformation work; improve public communications; and, build fiscal resiliency by reducing reliance on savings to balance the budget.

## Competitive Compensation

The county, like many of its public peers and private sector employers, continues to face challenges recruiting and retaining quality people to provide our public services. The County has about 400 vacancies—many in key areas of public health, social services, and public safety for which the county has mandated service responsibilities. Including initiatives approved by the Board, staff strive to cultivate an attractive work culture by implementing new employee appreciation activities, refreshing training programs, adding Juneteenth as a paid holiday, modernizing job descriptions and requirements, building future employee pipelines with our local education partners, and offering incentives and sign-on bonuses for certain emergency services and detention positions (these two areas represent 22% of total vacant positions).

These efforts are critical. However, in addition to these efforts we must implement a competitive pay structure that appropriately values the education, knowledge, and skills our staff need to provide an array of increasingly complex public services. The County was unable to make adequate adjustments to its pay structure over the last several years to remain competitive within its labor markets—both public and private, depending on the position.

During the current fiscal year, the Board made up some of the difference by completing adjustments identified in the 2018 pay study and making an interim adjustment to pay

structures in anticipation of an in-depth assessment in Spring 2022. The recommended budget accommodates these prior adjustments and includes **\$15.0 million**, with \$13.4 million in county funds and \$1.6 million in projected federal/state reimbursements, to reset our compensation system to the 50<sup>th</sup> percentile of the market. The current effort to analyze and design an updated pay structure is on-going and the budget allocation represents a placeholder pending completion of the study. Once the analysis is complete, we will continue discussions with the Board to define an appropriate compensation philosophy and framework.

The budget also includes funding for a mid-year merit average increase of 3%, based on employee performance.

### **Support Quality Service by Building Internal Support Capacity**

The recommended budget adds **25 positions** in **Quality Government** to build the capacity of our core support functions to provide the necessary back-end infrastructure for our front-line departments and to strengthen our stewardship of the public's assets.

The new positions will:

- Bring our Human Resources and Facilities Departments into compliance with recommended professional standards for staff-to-workforce and -workload ratios
- Help us more effectively harness the power of technology and process improvement methodologies to improve our systems and provide more nimble public service
- Enhance our ability to safeguard the public's data and financial resources
- More quickly respond to public information requests
- Provide administrative and special project management support in County Administration
- Ensure a diverse group of suppliers and local businesses have opportunities to compete for County business

The initial cost of these positions is approximately **\$2 million**. Because these positions provide support for other departments, the County will receive increased reimbursements for some of their costs through future indirect cost reimbursements provided to front-line departments like Social Services.

### **Accelerate data operationalization and digital transformation work and safeguard the public's resources**

Along with the new positions dedicated to strengthening the County's information technology and security services, the FY2023 budget continues the County's annual investment in recurring technology refreshes and equipment replacement. The recommended budget adds \$3.1 million to update and replace critical software, support full implementation of EnerGov (our multi-department permitting and inspections software), build resiliency within Information Technology, and a one-time fund balance appropriation to replace mission critical hardware like network switches.

## Strengthen the County's Financial Position and Build Resiliency

The recommended budget reduces the amount of fund balance, or savings, used to balance the budget by **\$9.4 million**. One lesson continuously emphasized during the pandemic is the importance of resiliency. During the COVID-19 pandemic, unprecedented federal stimulus cushioned financial impacts and funded many response efforts. Absent that support, Guilford County would have had difficulty addressing the widespread crisis and meeting individual and community needs. Assistance from the state and federal governments for future emergencies is not guaranteed. Therefore, having a strong fund balance enhances our ability to manage through unplanned events and maintain service delivery, regardless of the economic climate or outside factors.

Historically, Guilford County's policy has been to maintain a fund balance available (FBA) percentage greater than 8% of the General Fund budget. The Department of State Treasurer's Local Government Commission (LGC) recently released a new metric recommending a minimum FBA threshold of 16% for counties with general fund expenditures over \$100,000,000. The LGC also reviews how closely a unit's FBA is to the median percentage of its comparison group. For FY2021, our peer group's median FBA was 31% of General Fund expenditures. Guilford County's current FBA percentage is 21.4%, which equates to 2.5 months of operating cash. Our FBA percentage is less than some of our peers, including Wake (32.1%), Mecklenburg (43.4%), Forsyth (22.5%), Cumberland (46.0%), and Durham (44.0%).

An increase in the county's General Fund budget also increases the amount of fund balance we should maintain to meet the new LGC recommendations. Given the recommended budget, I am recommending using 8% of property tax revenue growth, or \$7.4 million, to reduce the County's appropriated fund balance to prepare for alignment with the new fund balance requirements by the end of next fiscal year and to solidify the county's foundation to weather future storms.

## Revenue Recommendations

**Property taxes** total \$502.5 million or ~65% of FY2023 revenue; an increase of \$100.3 million. 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 25%. The real property tax base rose by 31% as a result of the recent reappraisal process, while personal property and motor vehicles values increased by 3%. Each cent of the property tax rate will generate approximately \$6.8 million with a 99% estimated collection rate.

The FY2023 budget is based on a recommended property tax rate of 73.05¢ per \$100 of assessed valuation. This is 13.51¢ above the revenue-neutral tax rate of 59.54¢. Property tax revenue growth of about \$6.5 million will be generated at the revenue-neutral tax rate. This additional revenue supports the County's continuing operations Budget as outlined in the table on the following page.

An additional \$92.4 million of revenue will be generated at 73.05¢. These funds will be used to:

- Provide recurring revenue to address major school capital needs



- Increase the annual operating and maintenance needs of Guilford County Schools and Guilford Technical Community College
- Develop a competitive compensation structure for County team members
- Improve the county's financial position and overall fiscal resiliency

The following table outlines the additional property tax cents needed to fund these initiatives:

<b>Initiatives Funded by the 73.05¢ of Property Tax Rate</b>	<b>Tax Rate</b>
<p><b>Continuing Operations Budget</b> Existing level of operating and capital funding for schools and college, continuing regular county operations including state-mandated retirement expense, updated technology and data security measures, fuel and other supply cost increases, and 51 positions to address core support capacity and state and professional staffing standards. Includes dedicated property tax cents for existing school, college, and county debt repayment.</p>	<b>59.54¢</b>
<p><b>New Funding for School Capital Plan</b> \$50 million in new recurring funding for repayment of possible \$1.7 billion of school bonds or partial funding for an alternative plan to address capital needs.</p>	<b>7.30¢</b>
<p><b>Additional School &amp; College Annual Funding</b> \$20 million for Guilford County Schools—\$16 million to continue a multi-year plan to raise teacher salary supplements and other operating increases and an additional \$6 million (\$4 million county and \$2 million in lottery funds) for annual capital maintenance.  \$1.6 million for GTCC - \$600,000 for operating expenses and an additional \$1 million for annual capital maintenance.</p>	<b>3.16¢</b>
<p><b>Competitive Compensation</b> Funding to implement recommendations of our market compensation analysis to ensure Guilford County remains competitive as a local government employer and attracts and retains high-quality people to provide quality public services. \$15 million total - \$13.4 million of County funds and \$1.6 million of reimbursements.</p>	<b>1.96¢</b>
<p><b>Strengthen the County's Financial Position and Build Resiliency</b> Reduce the amount of fund balance (savings) used to pay for recurring expenses so that the County strengthens its overall financial position relative to its peers and meets the new recommendation from the North Carolina Local Government Commission.</p>	<b>1.09¢</b>
<b>Total</b>	<b>73.05¢</b>

**Unrestricted Sales taxes** included in the General Fund total \$90.6 million or 12% of FY2023 revenues. This represents a \$13.8 million increase over the FY2022 budget for unrestricted portions of the local option sales tax. Revenue from the restricted portion of sales taxes total \$27.7 million, an increase of \$4 million from FY2022. Since restricted portions of sales tax must be use for school capital needs/debt, they have been moved to the Debt Service Fund to show a dedicated commitment to school capital needs. Sales tax continues to exceed historical spending trends, so the FY2023 budget represents slight growth over year-end projections for FY2022.

**Federal & State** funds total \$91.8 million or 12% of the County's revenues, a \$14.1 million increase from FY2022. Most of the increase comes from adjustments in reimbursements for human services programs like Public Health, Child Support Enforcement, and Social Services. These additional revenues will help fund increases in personnel and operating costs, additional positions to meet state performance and workload standards, and recently added time-limited pandemic-related Public Health positions.

**Fees & Charges**, like ambulance charges, clinic health fees, and fees for housing state and federal inmates, total \$43.5 million or 6% of the County's revenues. This is a \$0.2 million increase from FY2022.

**Fund Balance** totals \$26.56 million after the recommended budget reduces fund balance appropriation by \$9.4 million to strengthen fiscal discipline by using recurring revenues to support recurring expenses and to improve our financial resiliency. This represents a 26% reduction from the \$35.97 million included in the FY2022 Adopted Budget.

## **Other Budget Items**

Other significant changes in the budget include the following:

**Reappraisal Cycle:** Per North Carolina law, counties are required to reappraise all real property (land and other structural improvements) at least once every eight years. Guilford County moved to a 5-year cycle in 2013. The County Tax Department is currently completing its 5-year 2022 reappraisal process and new values have been used to prepare this budget. I recommend the County move to a 4-year reappraisal cycle, so property value assessments more closely match current market values. A more frequent reappraisal cycle minimizes large increases that can occur over cycles and more promptly adjusts values based on market conditions. This next property reappraisal will occur in 2026 and be reflected in the FY2027 budget.

**General County Debt Repayment.** The budget includes a total of \$12.8 million for County authorized debt, which represents ~1.88¢ of the property tax rate. The county issued this debt to pay for major capital needs, such as the Greensboro Detention Center and major renovations

to public buildings. The FY2023 budget includes an additional \$646,000 with another planned increase of \$899,000 in FY2024 for planned debt service leveling.

**Economic Development Organizations:** Incentive grant payouts increase by \$684,306 based on approved agreements and verification of incentive milestones. Funding for Economic Development Organizations remains the same as it is in the current year, with no new agencies recommended for funding.

**Opioid Settlement Fund:** The County will begin to receive initial allocations of our total projected settlement amount of \$21.7 million. The FY2023 budget includes \$300,000 to begin developing a plan for these dollars, offset by settlement funds. The development of a plan provides the County with additional flexibility on how it can best utilize these funds over the next 18 years.

**Vehicle and Equipment Replacement Plans:** The FY2023 budget includes \$4.45 million in vehicle replacements, financed with a bank loan purchase. This includes 50 high-mileage vehicles in Law Enforcement, 18 county vehicles, 2 animal control vehicles, and 11 Emergency Services vehicles.

**Fire District Tax Changes:** As part of the reappraisal process, fire districts were provided revenue-neutral tax estimates as required by the North Carolina Fiscal Control Act. Based on Fire District Boards' requested tax rates, I am recommending a rate-neutral tax rate for: Alamance, Climax, Fire District 13, Fire District 28, Guil-Rand, Horneytown, McLeansville, Mt. Hope Community, Northeast, Oak Ridge, Pinecroft-Sedgefield, Pleasant Garden, Southeast, Stokesdale, Summerfield, Deep River No. 18, Guilford College FPD, and Guilford College FPSD. I am recommending a revenue-neutral tax rate for: Colfax, Gibsonville, Julian, Kimesville, Whitsett, and Fire District 14. I am recommending a tax rate increase for PTIA, in consult with staff from the Greensboro-High Point Airport Authority.

**No Dollar Impact Change:** I am recommending that the County establish a new accounting fund for grants and donations. A Grants & Donations Fund will be established for non-recurring federal/state grants that the county receives for a specific time-limited purpose. These funds will be budgeted in grant project ordinances for the life of the grant or donation. This change minimizes administrative complexities in accounting for and reporting of related grants and donations.

**American Rescue Plan Act (ARPA):** Over the past six months, we facilitated deep community engagement with residents through community conversations, surveys, and focus groups. The County opened a Growth & Recovery Request for Ideas about how to best spend the County's \$104 million allocation of American Rescue Plan Act (ARPA) and received over 70 collaborative project ideas totaling more than \$250 million. After an initial assessment of requests, I recommended a preliminary allocation of \$58.7 million in ARPA funding to address key priorities established by the Board.

While the Board will consider the full list of recommendations at a later date, I have anticipated the approval of ARPA funds to support additional jail medical service costs (\$3.5 million) and continuing ARPA support for the County's Every Baby Guilford infant mortality rate reduction work (\$500,000). If the Board does not approve ARPA funding for these programs, these costs will need to be added to this recommended budget.

## Thank You

Thank you, Commissioners, for your leadership and support. This recommended budget is a plan to address our collective responsibilities that 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 Staff, for your energy and resolve. This budget empowers you to continue serving our community and its more than 540,000 residents. The scope and scale of the services you provide each day continues to amaze me.

Thank you, Toy Beeninga, Rusty Mau, Vince Roberts, Sara Pilling, David Payne, and Tiffany Oliva for your outstanding work in preparing this budget. This budget and the long-term positive impacts it will have on our community would not be possible without your help.

Thank you, Guilford County residents and businesses, 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**.



Michael Halford

**FY2023 Budget**

**Changes to Recommended Budget**

**County Manager's Changes**

The following changes to the County Manager's recommended budget **are incorporated into the FY2023 Budget ordinance**. These changes were discussed with the Board of Commissioners at the June 8, 2022, Budget Work Session.

<b>FIRE DISTRICTS FUND</b>	<b>EXPENSE</b>	<b>REVENUE</b>	<b>COUNTY \$ IMPACT</b>	<b>POSITIONS</b>
<b>Manager's Recommended Budget</b>	<b>\$ 27,130,979</b>	<b>\$ 27,130,979</b>	<b>\$ -</b>	
<b>Guilford College Fire Protection District</b>				
Increase Appropriated Fund Balance		\$ 128,203	\$ (128,203)	
Increase Appropriation to District	\$ 128,203		\$ 128,203	
	<b>\$ 128,203</b>	<b>\$ 128,203</b>	<b>\$ -</b>	
<b>PTIA Fire Service District Overlay</b>				
Reduce Property Tax revenue to reflect rate-neutral tax rate (4.95)		\$ (294,721)	\$ 294,721	
Increase Appropriated Fund Balance		\$ 60,382	\$ (60,382)	
Decrease appropriation to district to reflect net change	\$ (234,339)		\$ (234,339)	
	<b>\$ (234,339)</b>	<b>\$ (234,339)</b>	<b>\$ (294,721)</b>	
<b>County Manager's Changes to Recommended Budget (Total)</b>	<b>\$ (106,136)</b>	<b>\$ (106,136)</b>	<b>\$ -</b>	
<b>County Manager's Revised Fire Districts Fund</b>	<b>\$ 27,024,843</b>	<b>\$ 27,024,843</b>	<b>\$ -</b>	

**FY2023 Budget**

**Changes to Recommended Budget**

**Board of Commissioners' Changes**

The following changes to the County Manager's recommended budget **are incorporated into the FY2023 Budget ordinance**. Per the *Motion to Adopt the FY2023 Guilford County Budget Ordinance, Related Budget Provisions, and Tax Rates*, the Budget Ordinance is "amended to incorporate final Board changes and related items".

<b>GENERAL FUND</b>	<b>EXPENSE</b>	<b>REVENUE</b>	<b>COUNTY \$ IMPACT</b>	<b>POSITIONS</b>
<b>Manager's Recommended Budget</b>	<b>\$ 777,378,000</b>	<b>\$ 777,378,000</b>	<b>\$ -</b>	<b>2,851.75</b>
<b>Guilford County Schools</b>				
Increase Appropriation to District. Intention is to provide \$3.2 million to boost supplement pay for Principals and Assistant Principals	\$ 3,200,000	\$ -	\$ 3,200,000	
	<b>\$ 3,200,000</b>		<b>\$ 3,200,000</b>	
<b>County Departments</b>				
Reinstate 401(k) contribution for benefit-eligible employees	\$ 2,000,000	\$ -	\$ 2,000,000	
Reinstate longevity pay	\$ 550,000	\$ -	\$ 550,000	
Increase Federal/State, fees and user reimbursement revenue associated with expenditure increases	\$ -	\$ 400,000	\$ (400,000)	
	<b>\$ 2,550,000</b>	<b>\$ 400,000</b>	<b>\$ 2,150,000</b>	
<b>County Attorney</b>				
Add three (3) positions to support County Attorney's Office	\$ 360,000	\$ -	\$ 360,000	3.0
	<b>\$ 360,000</b>	<b>\$ -</b>	<b>\$ 360,000</b>	<b>3.0</b>
<b>Emergency Services</b>				
Add one (1) paramedic position for prior-approved interlocal agreement with City of Greensboro Support Team Assisted Response (STAR) Program	\$ 54,000	\$ 54,000	\$ -	1.0
	<b>\$ 54,000</b>	<b>\$ 54,000</b>	<b>\$ -</b>	<b>1.0</b>
<b>Culture &amp; Libraries</b>				

**FY2023 Budget**

**Changes to Recommended Budget**

**Board of Commissioners' Changes**

<b>GENERAL FUND</b>	<b>EXPENSE</b>	<b>REVENUE</b>	<b>COUNTY \$ IMPACT</b>	<b>POSITIONS</b>
Remittances to CBOs (International Civil Rights Center & Museum)	\$ (200,000)	\$ -	\$ (200,000)	
	<b>\$ (200,000)</b>	<b>\$ -</b>	<b>\$ (200,000)</b>	
<b>Economic Development &amp; Assistance</b>				
Remove Manager's Recommended Budget Amount for Economic Development Organizations	\$ (975,000)		\$ (975,000)	
	<b>\$ (975,000)</b>	<b>\$ -</b>	<b>\$ (975,000)</b>	
<b>Coordinated Services - Funding for non-profit agencies</b>				
Cure Violence in partnership with the City of Greensboro	\$ 250,000	\$ -	\$ 250,000	
African-American Atelier, Inc.	\$ 50,000	\$ -	\$ 50,000	
Black Suit Initiative	\$ 20,000	\$ -	\$ 20,000	
Crime Stoppers	\$ 50,000	\$ -	\$ 50,000	
East Greensboro NOW (Formerly East Market St. Dev. Corp.)	\$ 50,000	\$ -	\$ 50,000	
Friends of John Coltrane	\$ 25,000	\$ -	\$ 25,000	
Greensboro Business League	\$ 50,000	\$ -	\$ 50,000	
High Point Arts Council, Inc.	\$ 50,000	\$ -	\$ 50,000	
NC Folk & Heritage Festivals	\$ 25,000	\$ -	\$ 25,000	
New Light Baptist Church NARIOP Student Suspension Program	\$ 75,000	\$ -	\$ 75,000	
Next Level Mentoring Program	\$ 50,000	\$ -	\$ 50,000	
Piedmont Triad Film Commission	\$ 25,000	\$ -	\$ 25,000	
Senior Resources	\$ 100,000	\$ -	\$ 100,000	
Sister Circle International	\$ 300,000	\$ -	\$ 300,000	
Southwest Renewal Foundation of High Point, Inc	\$ 150,000	\$ -	\$ 150,000	
The Aaron T. Jones Jetblack Empowerment Foundation	\$ 50,000	\$ -	\$ 50,000	
United Arts Council of Greater GSO, Inc. (ArtsGreensboro)	\$ 55,000	\$ -	\$ 55,000	
United Arts Council of Greater GSO, Inc. (Reentry & Reinvent Campaign)	\$ 45,000	\$ -	\$ 45,000	
Welfare Reform Liaison Project, Inc.	\$ 25,000	\$ -	\$ 25,000	
	<b>\$ 1,445,000</b>	<b>\$ -</b>	<b>\$ 1,445,000</b>	

**FY2023 Budget**

**Changes to Recommended Budget**

**Board of Commissioners' Changes**

<b>GENERAL FUND</b>	<b>EXPENSE</b>	<b>REVENUE</b>	<b>COUNTY \$ IMPACT</b>	<b>POSITIONS</b>
<b>Board of Commissioners Changes Total</b>	<b>\$ 6,434,000</b>	<b>\$ 454,000</b>	<b>\$ 5,980,000</b>	<b>4.0</b>
<b>Subtotal Including All Changes</b>	<b>\$ 783,812,000</b>	<b>\$ 777,832,000</b>	<b>\$ 5,980,000</b>	<b>2,855.75</b>
<b>Increase Appropriated Fund Balance</b>		<b>\$ 5,980,000</b>	<b>\$ (5,980,000)</b>	
<b>Manager's Revised General Fund Budget (No Change)</b>	<b>\$ 783,812,000</b>	<b>\$ 783,812,000</b>	<b>\$ -</b>	<b>2,855.75</b>





MAY 2022

# ONE GUILFORD ACTION PLAN

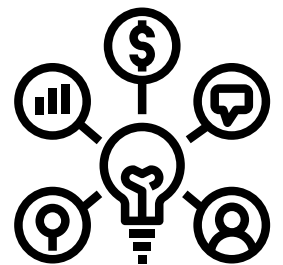
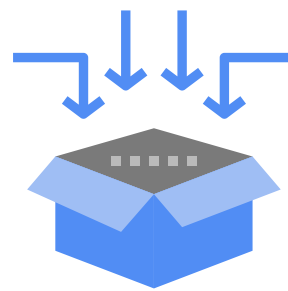
# ONE GUILFORD ACTION PLAN

Guilford County is a diverse community of over 540,000 residents. **One Guilford is a plan of action to address the highest priority needs within our community.** This plan represents the communities of Greensboro, High Point, Gibsonville, Jamestown, Oak Ridge, Pleasant Garden, Sedalia, Stokesdale, Summerfield, Whitsett, and the unincorporated areas within Guilford County.



One Guilford provides high-level objectives representing priority areas identified by members of our community through a Community Survey, community meetings and focus groups. Based on this feedback, the Board of Commissioners requested community ideas to solve our most pressing challenges, and the County received over 100 submissions. The Board of Commissioners prioritized actions to utilize American Rescue Plan Funding or include in the annual budget process. These actions represent initiatives the Board will seek to address over the next three to five years. One Guilford is a living document, which will be discussed and amended on an annual basis to remain nimble and meet the needs of a growing and changing community.

One Guilford represents:



**540,000**

**10**

**2,232**

**10**

Residents

Communities

Unique  
engagements

Foundational  
Strategies

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## **NEXT STEPS** --- **11**

# WHO WE ARE

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## CORE VALUES

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- **Transparency & Communication**
  - *We are committed to open and accessible government, driven by information sharing.*
- **Accountability**
  - *We are stewards of the public's resources and accept responsibility for the fiscal and physical health of the County.*
- **Equity & Inclusion**
  - *We celebrate diversity and support equitable service delivery and stakeholder inclusion.*
- **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.*



# SHAPING OUR ACTION

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## OPERATIONALIZING FY2022 PRIORITIES

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The Board of Commissioners established priorities at the 2021 Board Retreat. These priorities shaped the FY2022 Adopted Budget. Moving forward, these priorities will be operationalized into the One Guilford Action Plan, annual operating budget, and foundational lenses through which County plans and actions are shaped.

- ✔ School Bonds
  - Board approved a \$1.7 billion school bond referendum, in addition to \$300 million approved in November 2020
- Reduce Community Disparities
  - Healthy Childhood Environments
  - Access to Healthcare & Transit
- Improve County Communications
  - Stronger County brand & messaging
- Intentional Collaboration
  - Strengthen external partnerships
  - Internal, cross-department collaboration
- Staff Resources
  - Determine Compensation Philosophy
  - Build Capacity to deliver top-quality services
- ✔ School Nurses
  - Added 14 School Nurses and 50 COVID Coordinators

## ONE GUILFORD FOUNDATIONAL LENSES

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At the 2022 Board of Commissioners Annual Retreat, foundational lenses were established to center County plans and provide a strong foundation to align transformational community investments with County values. These foundational lenses allow the County to prioritize American Rescue Plan funding, better align the annual operating budget, and elevate key community priorities.

- Cross-generational impact
- Equity
- Build community resiliency
- Staffing & retention challenges
- Staff capacity to support services
- Communication & awareness
- Data collection & analysis
- Broadband & Digital Equity
- Meet people where they are
- Remain curious

# SHAPING OUR ACTION

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## STRATEGIC FOCUS AREAS

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Guilford County utilizes strategic focus areas to align department operations to promote efficiency, effectiveness, and equity. These areas include **Quality Government**, **Strong Community**, and **Successful People**, which demonstrates commitment to promoting and furthering excellence in delivering services to the community.

### Successful People

- Healthy People
- Education

### Strong Community

- Public Safety
- Economic Development
- Recreation & Culture

### Quality Government

- Organizational Excellence
- Infrastructure

## FORMING STRATEGIC FOCUS

---

**ONE GUILFORD  
ACTION PLAN**



**ANNUAL  
OPERATING  
BUDGET**



**DEPARTMENT  
BUSINESS  
PLANS**

Long-Term Focus

**Transformational initiatives that will make generational change and build community resiliency.**

The American Recovery Plan Act provides an opportunity to fund projects, programs, and initiatives that will help in our recovery from the pandemic, intentionally address disparities and create meaningful change in our Guilford County community

Community Focus

**Key focus areas that are of primary concern to the community.**

The annual operating budget provides a process to prioritize and fund objectives included in the One Guilford Action plan, utilizing input from residents on their concerns, ideas for solutions, and feedback on what actions to take.

Organizational Focus

**Objectives that Guilford County Departments can make forward progress on during the fiscal year.**

Using the budget process and working to implement a business plan model grounded in the Board of Commissioner's priority issues, County Departments can work to make measurable progress on mandated and supplementary services.

# FOLLOWING THE DATA

## COMMUNITY SURVEY

The County initiated a community survey in response to Guilford County’s allocation of federal funds, under the American Rescue Plan Act (ARPA), to respond to and recover from the COVID-19 pandemic. The purpose of the survey was to help the County evaluate the impact the COVID-19 Pandemic had on the community and determine what support is most needed during County recovery efforts. 1,804 completed surveys were received with 200+ responses from each county district (precision of at least +/- 2.3% at the 95% level of confidence).

## KEY FINDINGS

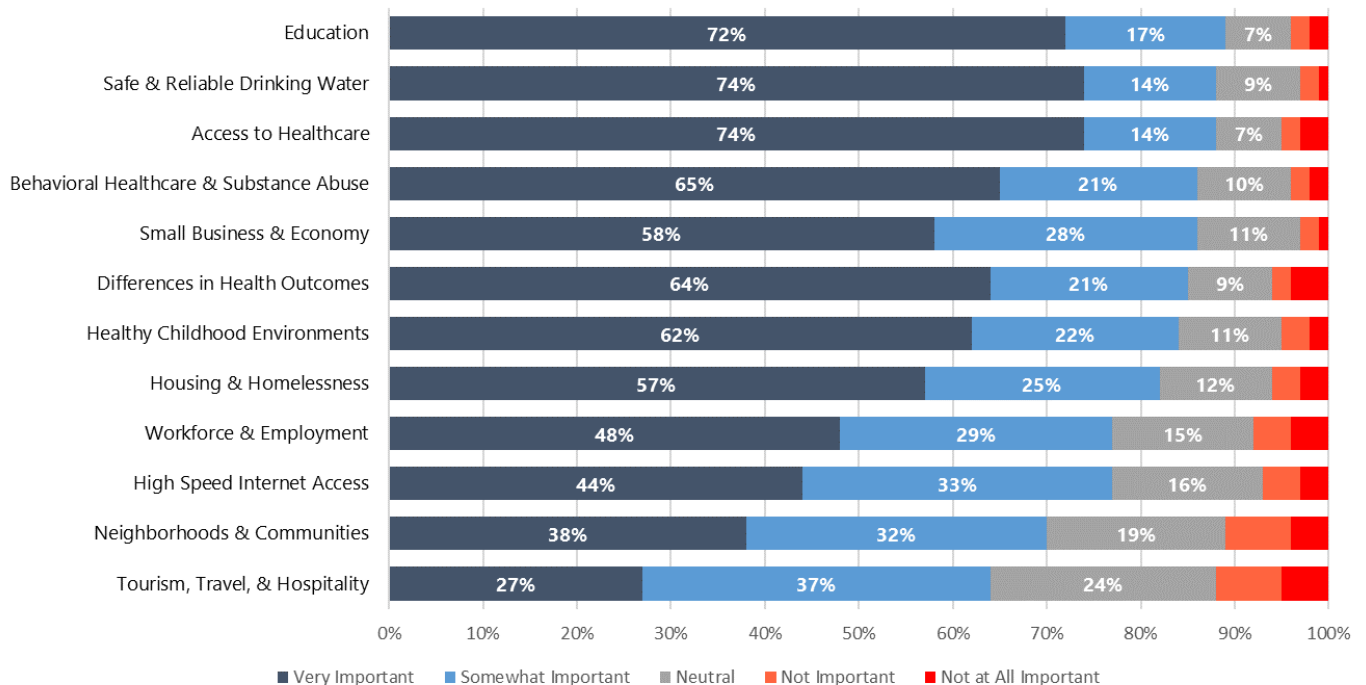
Access to healthcare

Education

Healthy childhood environments

Behavioral healthcare & substance abuse

Small business & economy



# THE "HOW": FY2023+ OBJECTIVES & KEY RESULTS

## Healthy Early Childhood Environments & Education

### **Build an integrated service delivery network to expand data sharing, navigation services, and the Continuum of Care**

Complete a comprehensive **asset mapping** of organizations, resources, and streamline **integrated services and data sharing** in collaboration with community partners.

### **Increase family support system and early childhood intervention for families at risk of entering the foster care system**

Pilot a Child Welfare Prevention Team to support and assist children and families who are at-risk of entering the foster care system to provide support, resources and guidance. In the case where foster care is needed, increase hyper-local care by increasing the number of foster families available in Guilford County.





### **Reduce community disparities and infant mortality rates**

Continue to reduce infant mortality rates through collaboration and information sharing between Guilford County Public Health Department and community partners like Every Baby Guilford.

### **Create a community navigation framework to reduce barriers for residents seeking needed services**

Expand capacity, resources, and service consistency for clients by creating a team dedicated to helping residents find necessary services, and cross-train staff to have knowledge and capability to provide or connect various services.

## PRIORITIES & FOUNDATIONAL LENSES

-  Reduce Community Disparities
-  Intentional Collaboration
-  Cross-Generational Impact
-  Build Community Resiliency

## MEASURING KEY RESULTS

- Reduction in infant mortality
- Residents served by community navigators
- Reduction in number of children living in households below the poverty level
- Organizations utilizing data sharing platforms
- Increase in the number of foster families available



# THE "HOW": FY2023+ OBJECTIVES & KEY RESULTS

## Access to Healthcare

### **Expand hyperlocal access to care, including school-based telehealth, and advance health equity in Guilford County**

Advance health equity via expanded school-based telehealth access in existing school structures and new build schools, and other forms of mobile health clinics, through intentional community partnerships.






### **Strategy Development**

Develop and implement a Human Services Strategic Plan for Guilford County's Department of Social Services, Public Health, and Behavioral Health to identify gaps in services and opportunities to grow. A strategic plan for the County's Human Services departments will also help align Board priorities and long-term community goals.

### **Develop and expand talent pipeline to increase healthcare workforce**

Build up and reinforce the talent pipeline for Emergency Services professionals entering into and staying in EMT, Paramedic, and Fire Services. Sponsoring education and credentialing of emergency responders for Guilford County to train, grow and retain a workforce for these critical services.

## PRIORITIES & FOUNDATIONAL LENSES

-  Reduce Community Disparities
-  Increase Staff Resources & Staffing Capacity
-  Intentional Collaboration
-  Meet People Where They Are
-  Equity

## MEASURING KEY RESULTS

- Residents served by telemedicine or mobile clinics
- Expand network of healthcare partner agencies
- Increase in number of emergency response professionals (EMS, Fire)
- Service area gaps identified

# THE "HOW": FY2023+ OBJECTIVES & KEY RESULTS

## Behavioral Health & Substance Use Disorder

### **Support hyperlocal access to care through appropriate behavioral health response and expanding the behavioral health system of care**

Intentional collaboration with localities to promote behavioral health response teams and strategies in law enforcement. Establishing and supporting systems of care to provide necessary treatment and case management for high-service users.





### **Support recovery housing and residential programs for children, parents recovering from substance use disorder, and case management for high-service users**

Developing transitional, emergency, and crisis support housing for children, and parents with children, dealing with substance use disorder, therapeutic needs, and behavioral health concerns. Case management services accompanying residential programs would also provide the professional training and skills required for these cases, and could work towards better long-term health outcomes.

### **Strategy Development**

Build an internal strategic plan within the Guilford County Behavioral Health Center and Human Services Department to create a plan of action around community opioid response, treatment, and care.

## PRIORITIES & FOUNDATIONAL LENSES

-  Reduce Community Disparities
-  Intentional Collaboration
-  Cross-Generational Impact
-  Communication & Awareness
-  Build Community Resiliency

## MEASURING KEY RESULTS

- Reduction in number of high service users
- Reduction in opioid overdose cases
- Increase in behavioral health response strategies or teams
- Number of transitional housing partners to house children, parents with children, high-needs and recovery cases

# THE "HOW": FY2023+ OBJECTIVES & KEY RESULTS

## Small Business, Economy, & Workforce Development

### **Strengthen community-based programs and partnerships for work readiness, retaining talent and home-grown graduates, and re-engaging disconnected workers**

Form a multi-agency collaborative with community partners to create pathways to education and employment with livable wages. Assist with other strategies and initiatives to develop, retain, and employ the younger workforce through apprenticeships, internships, and post-graduate employment opportunities.





### **Small-scale, entrepreneurial and creative community support**

Investment in the creative sector by supporting programs that assist with re-starting and developing long-term sustainability and equity in the Guilford arts and culture community. Support and resources for entrepreneurship to create a small business-friendly environment.

### **Address barriers and work readiness for disproportionately impacted populations**

Address peripheral barriers to employment through opportunity exposure and education, supporting more accessible and reliable transit, connecting resources to assist families with childcare, and coordinating strategies to reduce the digital divide.

## PRIORITIES & FOUNDATIONAL LENSES

-  Intentional Collaboration
-  Build Community Resiliency
-  Data Collection & Analysis
-  Equity

## MEASURING KEY RESULTS

- Number of graduating students finding employment / living in Guilford County.
- Number of small businesses and start-ups
- Work readiness, degree completion, and apprenticeship programs
- Support services for families entering, in, or re-entering the workforce
- Growth in arts & culture

# THE "HOW": FY2023+ OBJECTIVES & KEY RESULTS

## Broadband & Digital Inclusion

### Support Digital Inclusion and Broadband Expansion

Support a centralized community resource for broadband and digital inclusion development and management that captures resources and connects county departments, public and private community partners. Support efforts that teach digital literacy.





### Strategy Development and Asset Mapping

Focusing digital and broadband expansion strategy based on findings of the Broadband Needs Infrastructure Analysis.

### Community Partner Broadband Expansion

Support and collaborate with various partners on opportunities through the Broadband Infrastructure Office, such as the NC Growing Rural Economies with Access to Technology (GREAT) Grant.

## PRIORITIES & FOUNDATIONAL LENSES

-  Reduce Community Disparities
-  Intentional Collaboration
-  Broadband & Digital Equity
-  Meet People Where They Are

## MEASURING KEY RESULTS

- Number of un- or under-connected households, businesses, and community organizations with broadband
- Digital / broadband grant funding awarded

# THE "HOW": FY2023+ OBJECTIVES & KEY RESULTS

## Strong Community & Government

### **Pandemic Recovery and Social Innovation Teams**

Support funding for seven temporary positions to oversee, implement, and manage Guilford County's ARPA funds and social innovation capacity for long-term investment.

### **Accountability for Public Assets**

Through the ETC Community Survey, Guilford County residents indicated that increased planning, funding, and attention to outdoor spaces is essential for community well-being. In line with this request, provide increased support for Guilford County's Parks Department and other entities like the Piedmont Land Conservancy in developing comprehensive master plans.

### **Housing resources and efforts to reduce homelessness**

Support existing efforts and partnerships to increase affordable housing, access to resources for unhoused individuals, and reduce rates of homelessness in the community.





### **Reduce community disparities to increase access to sufficient, safe, and nutritious food**

Support collaboration between Guilford County's Cooperative Extension and community partners to build capacity of existing organizations and the county, develop and measure **food security** data, and develop a county-wide food security plan around common measures of progress.

### **Improve County operational resiliency through addressing issues caused or exacerbated by COVID-19**

Evaluate county operations and staff ratios to build necessary capacity to increase resiliency and the county's ability to respond to future crisis situations.

## PRIORITIES & FOUNDATIONAL LENSES

-  Reduce Community Disparities
-  Intentional Collaboration
-  Broadband & Digital Equity
-  Meet People Where They Are

## MEASURING KEY RESULTS

- Parks & public space initiatives
- Reduce homelessness
- Development comprehensive master plan(s)
- Increase in Food Security / Food Access programs
- Increase community engagement via Pandemic Recovery Teams

# NEXT STEPS

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Staff will work collaboratively to create a foundation for individual and county-wide goal planning, strategy, measurement, and achievement by:

- Creating individual department business plans to establish outcomes and success measures for annual and long-term goal planning;
- Identifying action steps and initiatives within those business plans that align departmental goals with updated Board objectives to drive measurable progress on Key Results;
- Reporting on programs, initiatives, and actions taken in departments and across the county to better serve our residents and address service gaps.

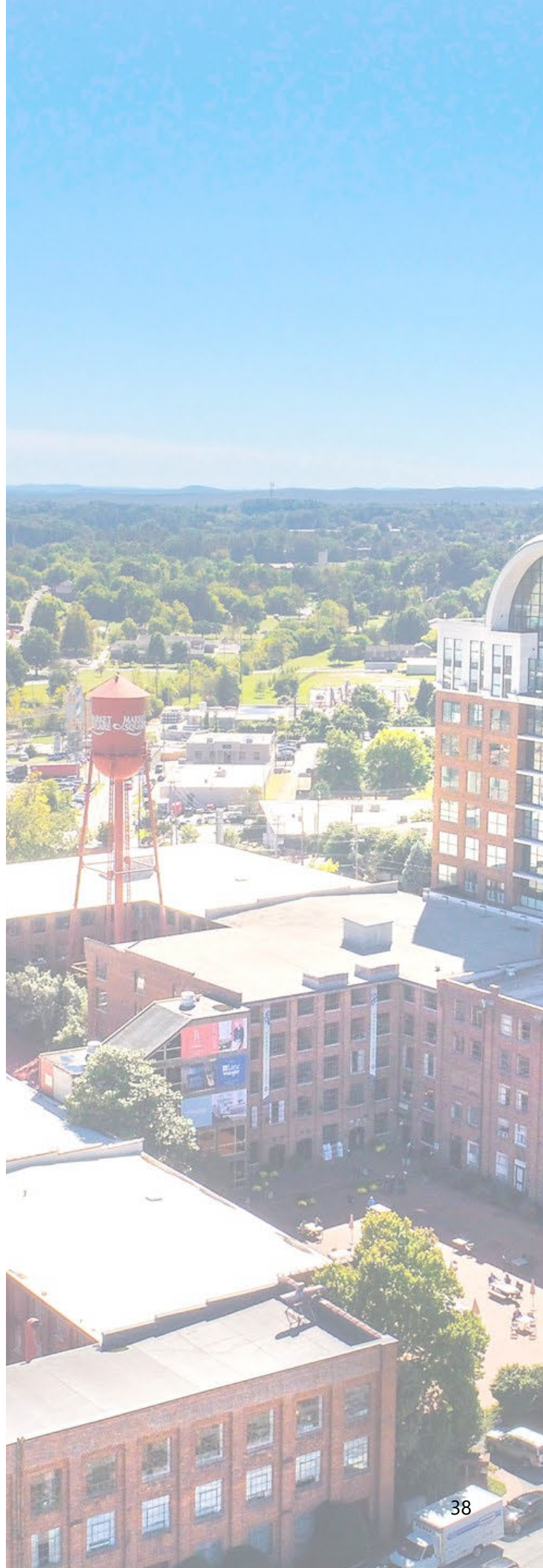
Staff will report progress to the Board of Commissioners twice during the fiscal year, at approximately the mid-year point and again during work sessions to prepare for the next budget.

The intention of this effort is to create clear connection between the Board of Commissioners' priorities to the everyday operations, process improvement, and innovation of County departments that can be reported on to help inform and shape future Board priorities.

**Find more information:**

[arpa.guilfordcountync.gov](https://arpa.guilfordcountync.gov)

[guilfordcountync.gov/our-county/budget](https://guilfordcountync.gov/our-county/budget)



# American Rescue Plan Act (ARPA) Funding

## Overview

In response to the ongoing economic and public health emergency presented by the COVID-19 pandemic, the 117<sup>th</sup> Congress passed the American Rescue Plan Act (ARPA) to provide financial relief to the American people. The Legislation also established the Coronavirus State and Local Fiscal Recovery Fund (CSLFRF) to provide financial relief to municipalities across the country that experienced substantial drops in revenue because of the pandemic. Guilford County has received a total of \$104 million in ARPA funding.

## Eligible Uses

The County's ARPA award will be invested to ensure that we not only recover from the pandemic but position ourselves and our community for strong growth in the years ahead. Eligible categories of fund use are:



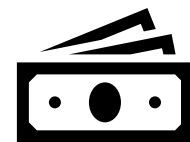
### Public Health

Supports a public health response to COVID-19, including mitigation efforts, medical expenses, behavioral healthcare, and certain public health and safety staff



### Government Services Revenue

Provides funds to provide government services according to a specific ARPA calculation



### Premium Pay

Provides premium pay for essential workers and offers additional support for those who have and will bear the greatest health risks as a result of their service in critical infrastructure



### Negative Economic Impacts

Responds to the economic harm caused to workers, families, businesses and non-profits and allows for re-hiring of public sector workers



### Infrastructure

Makes necessary infrastructure improvements in water, sewer, stormwater, and broadband to improve access



### Public Sector Capacity

Bolsters public sector capacity and workforce to meet needed and effective service delivery levels

# American Rescue Plan Act (ARPA) Funding

## Recommended Projects

After thoughtful planning and careful consideration, the County Manager recommended a preliminary allocation of \$58.7 million in *American Rescue Plan Act (ARPA)* funding to address key priorities. County staff have identified a variety of individual projects with the potential to meaningfully and positively impact service quality for our residents. We will bring specific action plans to implement the preliminary allocation and to receive Board approval within the next few months.

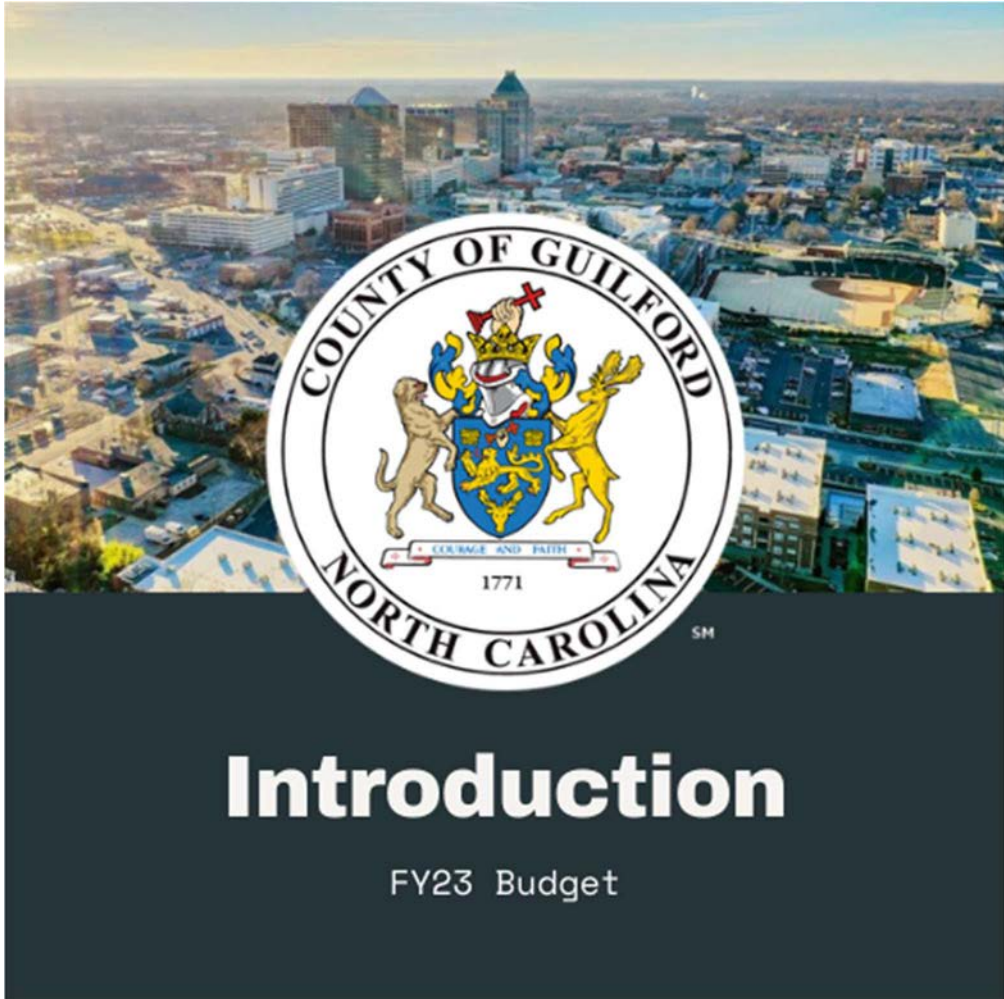
The following projects are presented to the Board for current consideration, with the recommendation they be funded in full using the American Rescue Plan Act Coronavirus Local Fiscal Recovery Funds. This is in addition to projects that have either:

- a) Already been approved by the Board (i.e. Infant Mortality FY2022, GCSTOP, etc.)
- or-**
- b) Will be presented for consideration in a separate, but parallel process

<b>Detention Center Medical &amp; Mental Health Services</b>		
Department: <b>Juvenile Detention, Law Enforcement</b>	Funding: <b>\$ 3,500,000</b>	FTEs: <b>0</b>
Purpose: Expand the current service contract to include provision of mental health and MAT services at adult and juvenile detention facilities		

<b>Infant Mortality</b>		
Department: <b>Public Health</b>	Funding: <b>\$ 500,000</b>	FTEs: <b>0</b>
Purpose: Continuation of infant mortality and Every Baby Guilford programs for FY2023		





# About Guilford County

Formed in 1771, Guilford County is North Carolina's third most populous county with an estimated population of 542,225.

## Community Builders

Over 2,800 staff across 27 departments ready to serve



## Total Budget

FY2022-23 operating budget is ~\$777 million dollars.



11%

## Growing Community

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



## Vibrant Communities

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

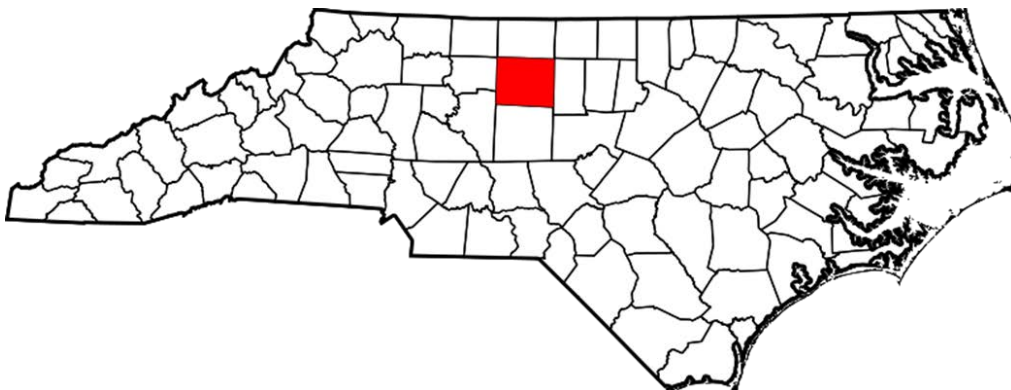
## Celebrating Diversity

Home to the International Civil Rights Center and Museum.



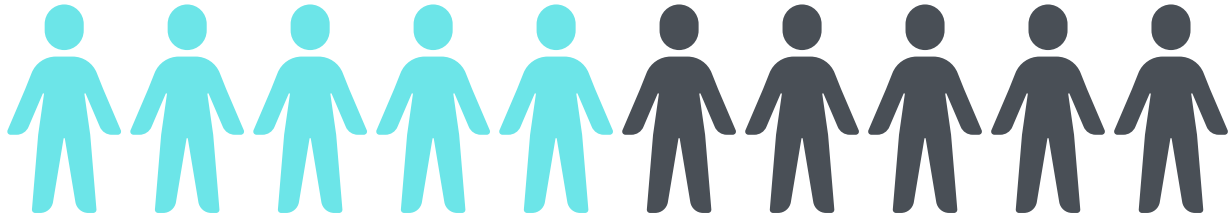
## Educational Excellence

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



# About Guilford County

## Population Indicators



Diverse community - 54% identify as White, 34% as Black, 5% Asian, and 7% as some other race



### Guilford County Schools

Serves ~70,000 students  
(Guilford County Schools -  
By the Numbers)

### Housing Tenure

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



## Economic Indicators

### Top Employers

Total County Employment - 234,933  
(2021 Guilford County ACFR)

Employer	Employees
Cone Health	13,000
Guilford County School System	10,033
United States Postal Service	4,700
City of Greensboro	2,934
University of North Carolina at Greensboro	2,748
Guilford County Government	2,697
Ralph Lauren Corporation	2,691
The Volvo Group	2,433
Unifi Inc.	1,957
HAECO Americans	1,800 <sup>43</sup>



### Unemployment rate

4.3% for February 2022

### Median Household Income

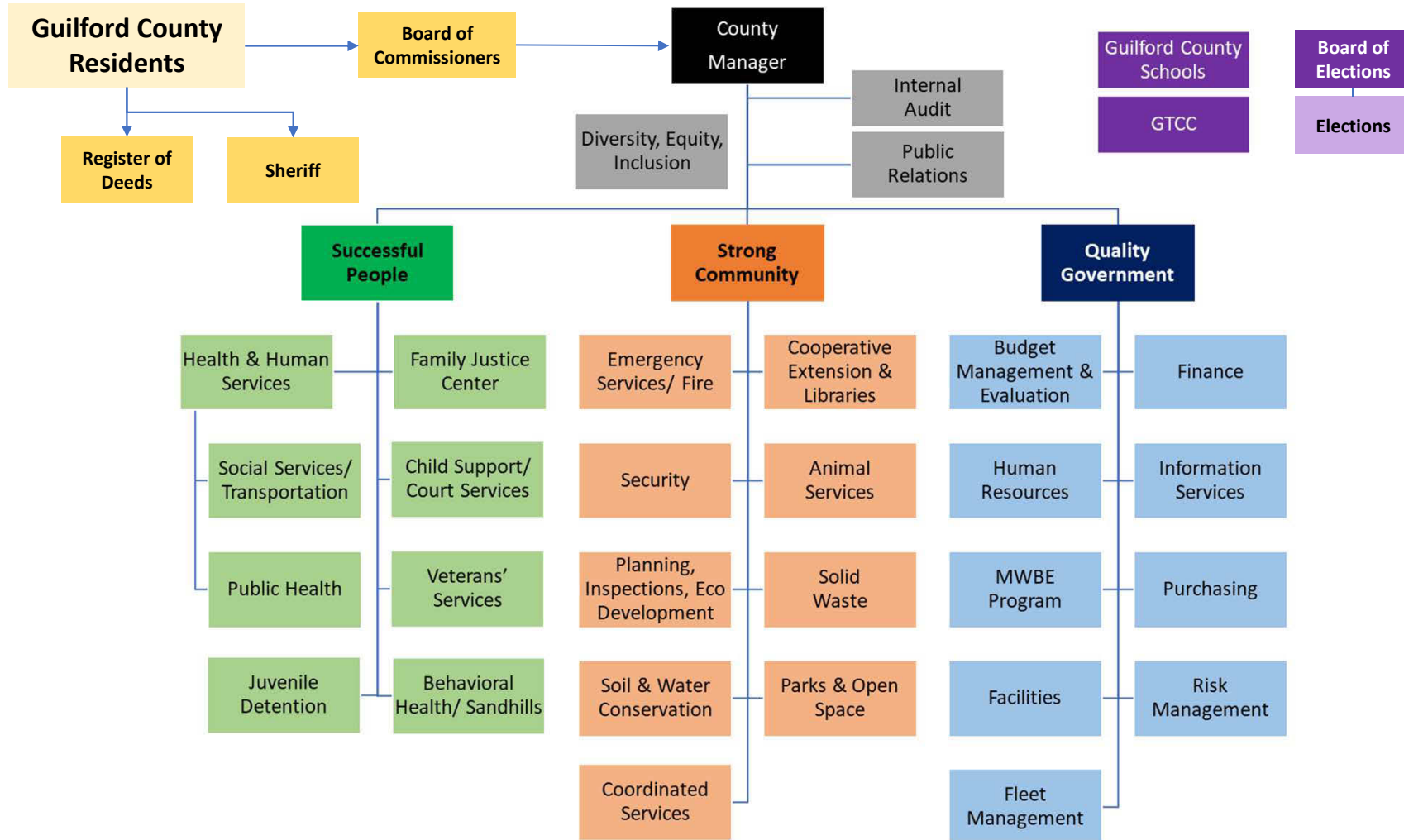
\$55,820, an increase of ~7%

Source: 2022 North Carolina  
Development Tier Designations, Nov.  
30, 2021



# Guilford County

Successful People thriving in a Strong Community supported by Quality Government



# Reader's Guide to Guilford County 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. This also includes the **One Guilford Action Plan**: Guilford County's strategic direction for FY2023 and the alignment between resources (funding) and actions/outcomes.

## Introduction

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

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

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

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

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

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

# Reader's Guide to Guilford County Budget

## General Fund Overview

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

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

## Service Delivery Strategies and Departments

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

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

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

## Other Funds

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

## Debt Repayment Information

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

# Reader's Guide to Guilford County Budget

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.

## 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 FY2023** and **Active Capital Projects**. This section describes capital project thresholds (projects of \$100,000 or greater) and the impact of the CIP on the annual operating budget.

## Supplemental Section (Appendix)

The following information is contained in the Appendix section:

- A. **Glossary:** a list of terms related to governmental budgeting and accounting and the Guilford County Budget.
- B. **Guilford County Community Profile:** Community Profile, Commuter Analysis, Principal Employers & Taxpayers
- C. **Budget Ordinance.** The annual budget is formally adopted at the time the Board adopts a budget ordinance. The ordinance includes specific expenditure and revenue appropriations for the County's departments, as well as the ad valorem tax rates and levies. The ordinance also delineates the authority of the County Manager to amend the budget during the year and to enter into certain contractual agreements. Other provisions cover restrictions on contingency funds and compensation/allowances of the County Commissioners.
- D. **Fee Schedule.** The FY2023 Guilford County fee schedule, including a description of changes from FY2022.
- E. **Education Budget Requests:** Guilford County Schools & Guilford Technical Community College

# The Budget Development Process

## Goals and Objectives

County Management meets with the Board of County Commissioners (“Board”) near the beginning of the calendar year for direction relative to issues and countywide goals, objectives and priorities. These goals, objectives and priorities become the driving force behind the budget cycle and initiate a three-phase process:

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

## Department Requests

At the start of the budget development process, Budget & Management Services provides instructions to departments on the submission of budget requests for the next fiscal year. Information submitted to the departments includes a budget calendar outlining time frames for the completion of certain aspects of the budget process and guidelines for preparing the budget, such as inflation factors, formulae for calculating fringe benefits, etc. The departments are made aware of the budgetary goals and specific policies that the Board has established to govern the development of the annual budget.

The departments are required to provide narratives describing their operations, plans for the next budget year, performance information, and expenditure and revenue requests by function/source.

Budget requests and related information is also received from external organizations funded by the County, including the Guilford County Schools, Guilford Technical Community College, and county fire districts.

Staff committees are convened to evaluate department requests for major facility maintenance projects, large equipment purchases, vehicle acquisitions, and major technology expenditures. The focus is on prioritizing the requests and developing and updating multi-year inventories of needs.

Finally, Budget & Management Services reviews and analyzes all revenue sources, including tax valuations, and determines the amount of projected revenues that will be available from all sources.

## Manager’s Recommended Budget

After receiving the budget requests from the departments, Budget & Management Services analyzes the requests to determine if they are reasonable, justified and consistent with performance measures and budget directives; identifies adjustments to bring budget requests in line with established goals; and makes an initial recommendation on each request, including capital equipment and new positions.

Work sessions including the County Manager, the Budget & Management Director, the appropriate Budget & Management Analyst and the leadership from each department are held to acquaint the Manager with the initial recommendation for the department. Work sessions with the Board and selected departments are also conducted to receive Board input prior to a final recommendation from the Manager.



# The Budget Development Process

The Budget & Management Director and County Manager, working in conjunction with the budget staff, develop a recommended budget to be presented to the Board, along with the budget message in May.

## **Board Approved Budget**

The Board of Commissioners, or a Board-appointed sub-committee, the County Manager and the Budget & Management Director schedule work sessions to discuss the Recommended Budget, if such sessions are requested by the Commissioners. The North Carolina General Statutes require that a public hearing on the budget be held before its adoption.

The Board reacts to the Recommended Budget, and the tax rates proposed to fund the recommendation. Adjustments are made to the Recommended Budget, based upon Board direction, citizens' input from public hearings, legislative actions, and other factors that arise during deliberations.

The General Statutes of North Carolina require the adoption of a budget by June 30. In accordance with the General Statutes of North Carolina, the County prepares and adopts its budget for the General Fund, Fire Protection District Funds, County Building Construction Fund, and the Room Occupancy and Tourism Development Tax Fund on the modified accrual basis. A financial plan to operate the Internal Services Fund is adopted each fiscal year, with revenue derived from fees for services, fund balances, and other revenues being adequate to meet expenditures. Each of these funds is included in the Budget Ordinance and in the schedules and tables included in this document.

# Budget Calendar

<b>Date</b>		<b>Action by</b>
November 29	Multi-year plan request forms updated	Budget & Management Services (BMS)
December 6	<ul style="list-style-type: none"> <li>FY2023 draft budget calendar for Departments completed</li> <li>Initial FY2023 payroll estimates prepared</li> </ul>	BMS
December 8	FY23 budget calendar sent to Departments	BMS
<b>January 7</b>	<ul style="list-style-type: none"> <li>Multi-year plans due from Departments (Equipment, Technology, Facilities, Vehicles)</li> <li>Capital Improvement Plan (CIP) updates due</li> </ul>	County Departments
January 12	Budget system updated with personnel and multi-year plan estimates and available to departments	BMS
January 14	<ul style="list-style-type: none"> <li>Budget system ready for Department use</li> <li>Initial revenue and personnel estimates completed</li> </ul>	BMS
January 28	Department retreat	County Departments
February 17	<b>Board Budget Work Session</b>	
March 17 – 18	Board Retreat	Board of Commissioners, County Manager, County Departments
<b>March 25</b>	Department budgets due & budget system closes	County Departments
April 7	<b>Board Budget Work Session</b>	
April 8 – 28	County Manager meets with departments to review budget requests	County Manager, County Departments, BMS
April 21	<b>Board Budget Work Session</b>	
April 27 – May 2	County manager meets with fire departments to review tax rate requests	County Manager, Fire Departments, BMS
May 5	<b>Board Budget Work Session</b>	
<b>May 19</b>	Manager presents Recommended Budget at regular Board of Commissioners meeting	Board of Commissioners County Manager
May 26	<b>Board Budget Work Session</b>	
June 1	<i>Statutory deadline for County Manager to present budget &amp; budget message to Board of Commissioners</i>	County Manager
<b>June 2</b>	Public Hearing on Recommended Budget & Economic Development Allocations at regular Board of Commissioners meeting	Board of Commissioners County Manager
June 8	<b>Board Budget Work Session</b>	
<b>June 16</b>	<b>Adopt Budget Ordinance</b>	<b>Board of Commissioners</b>
June 30	<i>Statutory deadline for Board of Commissioners to adopt Budget Ordinance</i>	
July 1	Fiscal Year 2023 begins	

# Budget Amendments

## Level of Budgetary Control

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

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

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

## Budget Transfers

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

## Budget Amendments

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

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

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

# Budget Amendments

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

# Basis of Budgeting & Basis of Accounting

## Basis of Budgeting

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

The appropriations in the General Fund and annually budgeted projects in the Capital Projects Funds 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 Room Occupancy/Tourism Development Tax Fund 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 how revenues and expenditures or expenses and related assets and liabilities are recognized in the accounts and reported in the combined financial statements. Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting.

Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government 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.

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 are recorded at the time liabilities are

# Basis of Budgeting & Basis of Accounting

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.

# Budget & Financial Policies & Guidelines

Guilford County's financial policies and guidelines ensure fiscal strength and accountability, as well as guide the County in managing resources used to carry out governmental functions for its citizens. 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 Budget and Fiscal Control Act regulates North Carolina governmental units in financial matters.

The County reviews these policies and budgetary practices on an as-needed basis including annual review of policies established through the budget ordinance as part of budget development; upon the issuance of new state legislation; and other applicable actions.

## 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 30<sup>th</sup>, 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 VIII 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.



# Fund Structure

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

- Projects within the Community Development Special Revenue Fund authorized by grant ordinance
- Projects within the County Building Construction Fund authorized by project ordinance
- Trust and Agency Funds

Shaded funds are included in the annual budget ordinance For FY2022-23. Other funds are presented for information only to present a complete picture of the County's fund structure.

Fund	Description	Category	Type
<b>1000:</b> General	Primary operating fund for the County. Accounts for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund.	Governmental	General
<b>2000:</b> Internal Service	Accounts for the County's risk management services provided to other departments of the County on a cost reimbursement basis.	Proprietary	Internal Service
<b>4500:</b> Room Occupancy & Tourism Development	Accounts for occupancy taxes collected from various hotels, motels, and similar establishments in Guilford County. Under North Carolina General Statutes, Chapter 988, Guilford County levies a three percent occupancy tax. The County remits 70% of the net proceeds to the Greensboro/Guilford County Tourism Development Authority and the remaining 30% to the City of High Point.	Governmental	Special Revenue
<b>4700:</b> Tax Revaluation	Accounts for expenses for conducting the county's property revaluation process including any revenues dedicated to revaluation.	Governmental	Special Revenue
<b>4730:</b> Fines & Forfeitures	Accounts for fines and forfeitures collected by the County that are required to be remitted to the Guilford County Board of Education.	Governmental	Special Revenue
<b>4740:</b> DSS Representative Payee	Accounts for funds deposited with the Mental Health and Social Services Departments for the benefit of specified clients being served by the County.	Governmental	Special Revenue
<b>4850:</b> Opioid Settlement	Accounts for funds deposited as part of the national Opioid Settlement. Established in FY2022	Governmental	Special Revenue
<b>4900:</b> Grant Projects <i>(New in FY2023)</i>	Accounts for projects financed primarily with external grant funds that extend beyond one fiscal year.	Governmental	Special Revenue
<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

# Fund Structure

Fund	Description	Category	Type
<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

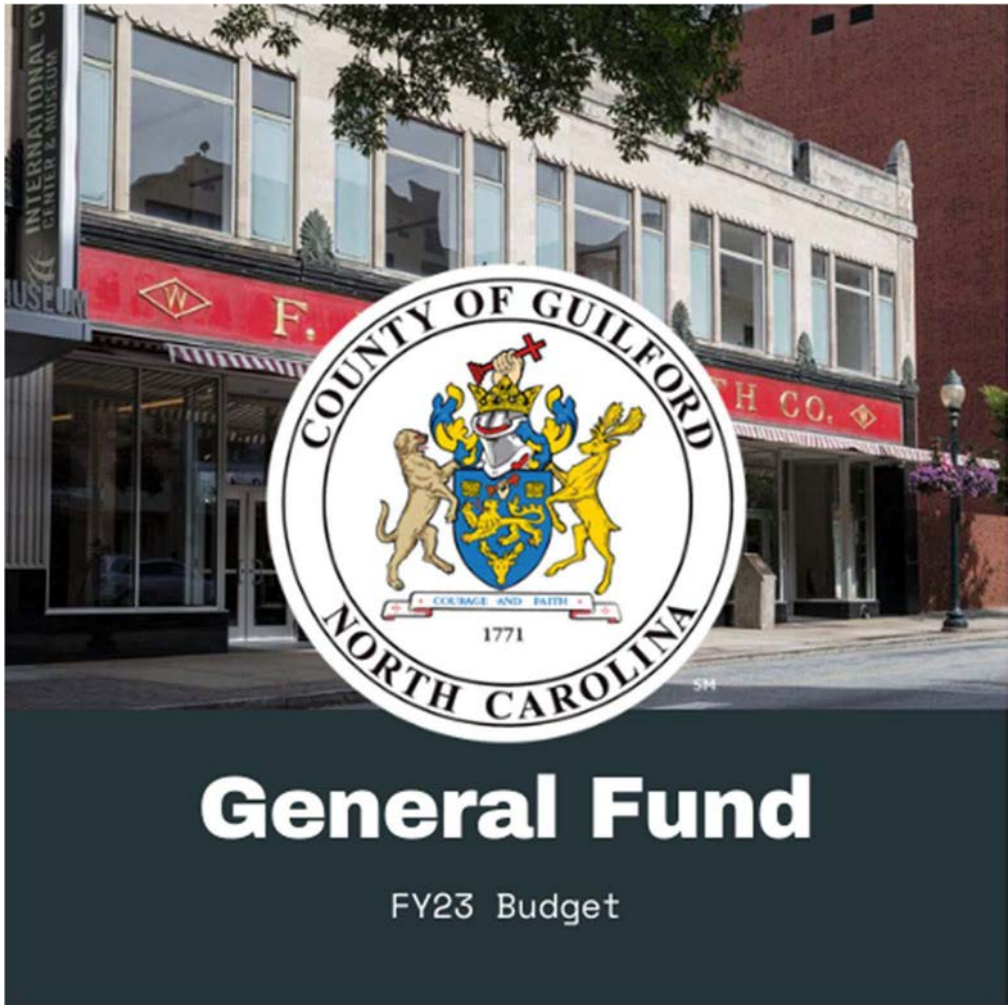
**Blue highlighted rows** denote the fund is adopted in the annual budget ordinance

# Budget by Funds

Expenditure by Function	General Fund	Debt Service	Room Occ. & Tourism Dev.	Tax Reval.	Fines & Forfeit.	DSS Rep. Payee	Opioid Settlement	Rural Fire Districts	Total	Internal Service
Education	\$ 324,467,898			362,500	4,000,000				\$ 328,830,398	
Human Services	\$ 155,105,688					4,000,000	300,000		\$ 159,405,688	
Public Safety	\$ 134,314,842							27,024,843	\$ 161,339,685	
Debt Service	\$ 68,354,310	104,336,218							\$ 172,690,528	
General Government	\$ 88,901,837								\$ 88,901,837	58,802,915
Environmental Protection	\$ 2,856,411								\$ 2,856,411	
Culture - Recreation	\$ 8,107,291								\$ 8,107,291	
Economic Dev. & Assistance	\$ 1,703,723		6,000,000						\$ 7,703,723	
<b>Sub-Total</b>	<b>\$ 783,812,000</b>	<b>104,336,218</b>	<b>6,000,000</b>	<b>362,500</b>	<b>4,000,000</b>	<b>4,000,000</b>	<b>300,000</b>	<b>27,024,843</b>	<b>\$ 929,835,561</b>	<b>58,802,915</b>
Less Interfund Transfers Exp.	\$ 68,713,060								\$ (68,713,060)	
<b>Net Total</b>									<b>\$ 861,122,501</b>	

\$ 715,098,940

Sources of Funds	General Fund	Debt Service	Room Occ. & Tourism Dev.	Tax Reval.	Fines & Forfeit.	DSS Rep. Payee	Opioid Settlement	Rural Fire Districts	Total	Internal Service
Property Taxes	\$ 502,484,435							21,892,689	\$ 524,377,124	
Federal & State Funds	\$ 92,196,250	2,510,798				4,000,000			\$ 98,707,048	
Sales Taxes	\$ 90,060,000	27,700,000						4,699,879	\$ 122,459,879	
User Charges	\$ 43,605,107								\$ 43,605,107	57,391,756
Other	\$ 22,921,975	68,354,310	6,000,000	358,750	4,000,000		300,000		\$ 101,935,035	35,000
Fund Balance	\$ 32,544,233	5,771,110		3,750				432,275	\$ 38,751,368	1,376,159
<b>Sub-Total</b>	<b>\$ 783,812,000</b>	<b>104,336,218</b>	<b>6,000,000</b>	<b>362,500</b>	<b>4,000,000</b>	<b>4,000,000</b>	<b>300,000</b>	<b>27,024,843</b>	<b>\$ 929,835,561</b>	<b>58,802,915</b>
Less Interfund Transfers Rev.		68,354,310		358,750					\$ (68,713,060)	
<b>Net Total</b>									<b>\$ 861,122,501</b>	



# General Fund Expenditures

## General Fund Total

The General Fund is the main operating fund for the county. It accounts for nearly all of the county's operations. The fiscal year (FY) 2022-23 (FY2023) General Fund budget totals **\$783,812,000**. This is \$108 million more than the budget adopted for FY2022. The general property tax rate is **\$0.7305** per \$100 of assessed valuation. At this rate, a property owner will pay \$730.50 of general county property tax for every \$100,000 of property value owned. An individual may also pay other taxes, like city taxes or fire district taxes, depending on where their property is located.

**\$783,812,000**

## General Fund Budget

## General Fund Expenditures by Service Category

Guilford County's organizational structure is aligned by service category, as outlined in the *One Guilford Action Plan*. Service categories include:

**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, among others. The **Successful People** budget is \$156.9 million, or 20% of the General Fund budget. Additional details are provided in the Successful People section of this document.

**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 \$149.9 million, or 19% of the General Fund budget. Additional details are provided in the Strong Community section of this document.

**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 \$69.2 million, or 9% of the General Fund budget. Additional details are provided in the Quality Government section of this document.

**Education** represents the County's investment in our public school system, Guilford County Schools, and Guilford Technical Community College. The **Education** budget is \$274.5 million, or 35% of the General Fund budget. In addition to the \$274 million, the adopted budget includes \$50 million for future capital needs. Additional details are provided in the *Education and Debt* section of this document.

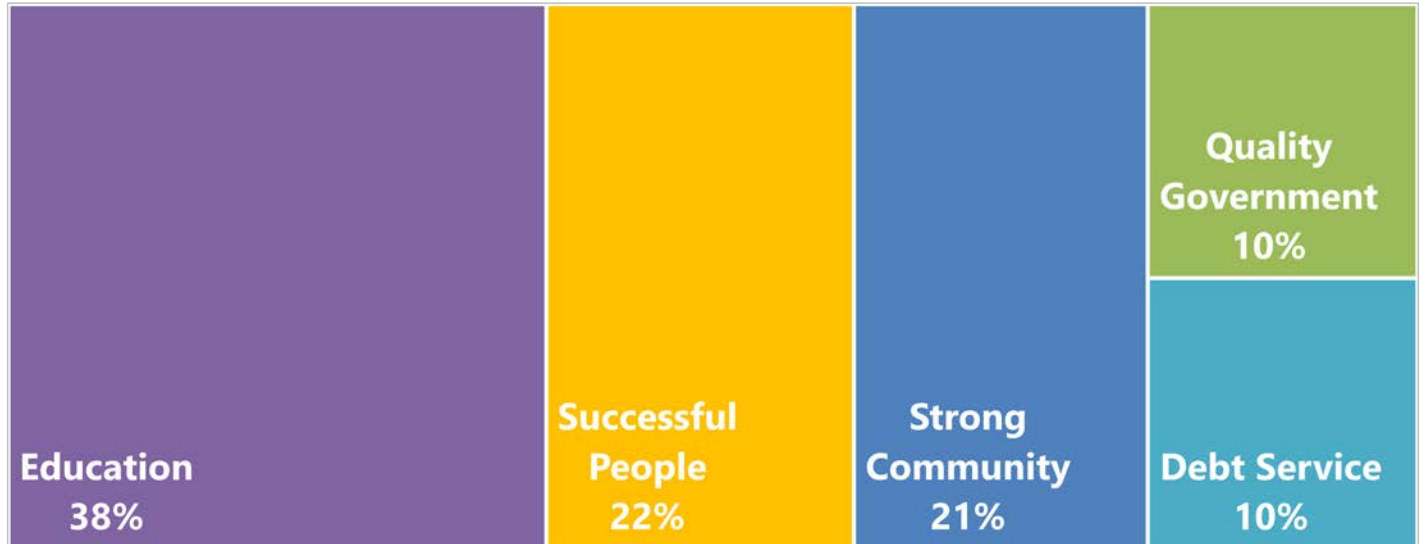
**Debt Service** represents the County's debt repayment obligations. The General Fund transfer to **Debt Service** budget is \$68.4 million, or 9% of the General Fund budget. Prior year transfers to debt service included restricted local sales and use tax, representing an additional \$27.7 million for school capital construction. Additional details are provided in the *Debt Repayment* section of this document.

# General Fund Expenditures

## General Fund Expenditures by Type

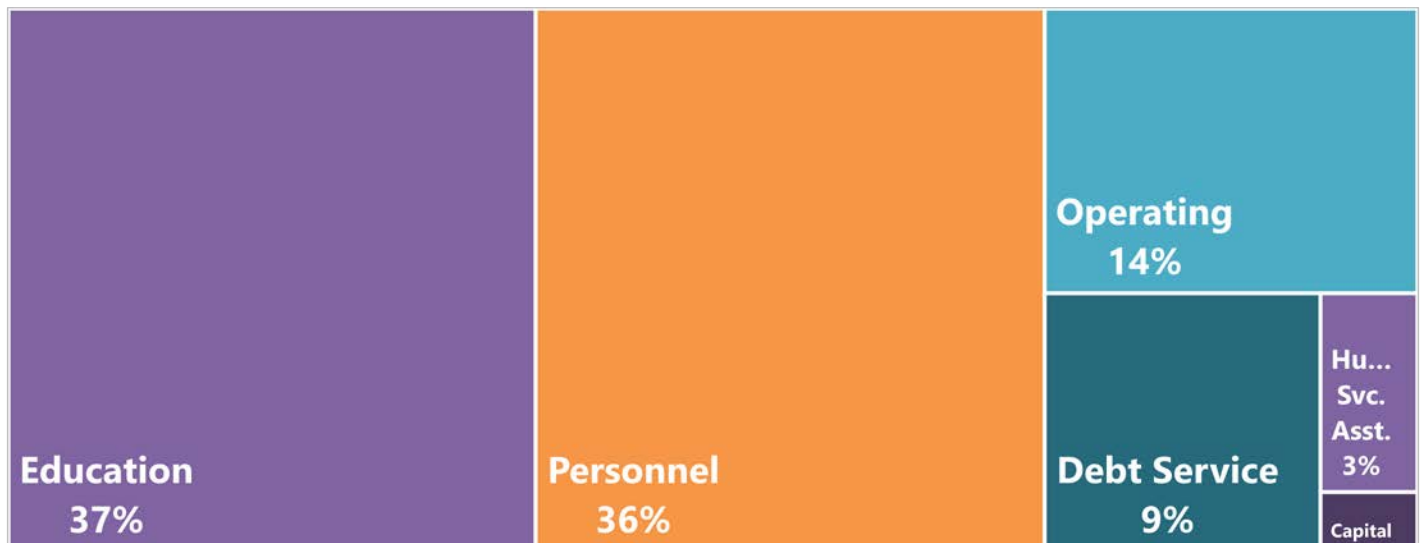
The General Fund budget is shown by service category below. The budget includes an additional \$50 million in recurring revenue dedicated to school capital needs, which will fund the recently-passed \$1.7 billion general obligation bond referendum for school capital needs. Those funds, as well as \$15 million set aside for competitive compensation, are not illustrated in the chart below, demonstrating a net \$718.8 million budget:

**Guilford County General Fund Budget by Service Category**



The following chart includes the \$15 million set aside for competitive compensation, but does not include the \$50 million in recurring revenue dedicated to school capital needs, demonstrating a net \$733.8 million budget:

**Guilford County Budget by Expenditure Type**



Excluding Education and Debt Service, the remainder of the General Fund budget consists of Personnel (68% of remainder), followed by Operating (26%), Human Services Assistance (5%), and Capital (1%).

# General Fund Expenditures

The FY2022 adopted budget established a debt service fund to better account for debt service expenses. The FY2023 budget moves restricted local sales and use tax (\$27.7 million), bond premiums, and federal subsidy revenue to the debt service fund for transparency and clarity. Had the debt service fund not been created, the charts on the previous page would instead show an increase for education and would represent 47% of the General Fund budget, not including the \$50 million for future school capital needs, and in-line with the FY2022 amended budget.

Recent trends by expenditure type include:

	FY2021 Actual	FY2022 Adopted	FY2022 Amended	FY2023 Adopted	vs. FY22 Adopted (\$)	vs. FY22 Adopt. (%)
Education (including Education debt)	307,978,749	325,800,685	325,800,685	358,556,123	32,755,438	10%
General Education - Capital Needs	-	-	-	50,000,000	50,000,000	-
Personnel Services	181,155,759	226,394,176	233,658,139	262,130,009	38,699,833	16%
Operating	77,719,034	88,041,158	113,068,185	104,762,108	16,720,950	19%
Non-Education Debt	13,946,174	15,069,807	15,101,157	20,166,156	5,096,349	34%
Human Svc Assistance	20,126,051	18,164,120	24,404,927	18,526,522	362,402	2%
Capital Outlay	4,372,504	2,050,054	6,933,774	5,571,153	3,521,099	172%
<b>Total Expenditures</b>	<b>\$605,298,271</b>	<b>\$675,520,000</b>	<b>\$718,966,867</b>	<b>\$819,712,071</b>	<b>\$144,192,071</b>	<b>21%</b>
Minus Transition to Debt Service Fund*	-	-	-	35,900,071	-	-
<b>Total Expenditures</b>	<b>\$605,298,271</b>	<b>\$675,520,000</b>	<b>\$718,966,867</b>	<b>\$783,812,000</b>	<b>\$108,292,000</b>	<b>16%</b>
<b>Permanent Positions</b>	2,673.75	2,708.75	2,800.75	2,855.75	55	

\*In FY23, County funds include dedicated property tax and restricted sales tax for planned growth in existing debt service, an additional \$20 million for GCPS operating and capital, and an additional \$1.6 million for GTCC. (included for illustrative purposes only)

Additional details on key drivers of this increase are provided in the *Education* section of this document, as well as the *Debt Section*. The full requests from both Guilford County Schools and Guilford Technical Community College are provided in the *Supplemental Section* (Appendix) of this document.

# General Fund Expenditures

## Personnel Services

Total Personnel Services expenses increased by \$38.7 million, or 17%. The total number of permanent full- and part-time positions in the General Fund is 2,855.75 (including the nine-members of the Board of Commissioners). Drivers of the FY2023 budget increase include:

- The county's underlying "base" payroll expenses increased ~\$4.8 million. This figure includes the full-year effect of merit performance pay changes, the full-year effect of the 5% pay adjustment awarded in November 2022, turnover, and other normal personnel fluctuations.
- 106 positions were added during FY2022, with some partially offset by state or federal reimbursement. The overall increase to the FY2023 budget is \$4.0 million.
- The state-mandated employer contribution to the Local Government Employees' Retirement System (LGERS) increased by 0.75 percentage points, resulting in a \$2.5 million impact to the County.
- The budget includes \$2.6 million to fund health and dental insurance benefits for the positions added within FY2022 and new positions in FY2023.
- The budget includes 55 new positions in order to align with state staffing ratios, address mission critical Quality Government needs, and support critical functions in Successful People and Strong Community. This represents a \$4.2 million impact.
- This budget includes \$15.0 million, with \$13.4 million in county funds and \$1.6 million in projected federal/state reimbursements, to reset our compensation system to the 50<sup>th</sup> percentile of the market. This effort is ongoing and represents a placeholder pending completion of the County's compensation and classification study.

## Operating

Operating expenses include discretionary items, such as travel and training, professional services, and software, among others, and non-discretionary items, such telephone, utilities, and motor fuel, among others. Total Operating expenses increased by \$16.7 million, or 19%. Drivers of the FY2023 budget increase include:

- Investment in critical IT infrastructure, including network switches, cybersecurity grades, and servers, with a net increase of \$2 million.
- Supplies and materials costs increased by a combined \$1.5 million. This includes medical supplies (\$400k), laboratory supplies (\$600k), and other IT items (\$400k).
- Professional services increased by \$6.0 million, largely driven by increases in Public Health (\$2.6 million). Of note, this increase is compared to the FY2022 adopted budget, but reflects a \$5.7 million decrease vs. the FY2022 amended budget, which accounts for reductions in one-time FY2022 costs.

## Our People Matter

### Competitive Compensation

### Appropriate Staff Capacity

## Service & Outcomes

### Excellence

### Data Operationalization

### Digital Government

### Transformation



# General Fund Expenditures

## Debt Repayment

Debt Repayment decreased by \$24.8 million, or 27%. This reduction is associated with recording restricted local sales and use tax directly into the debt service fund. 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 \$0.4 million, or 2%, reflecting additional outside funds received. These expenditures reflect Social Services (\$17.3 million) and Public Health (\$1.2 million) initiatives.

## Capital Outlay

Capital Outlay expenditures increased by \$0.8 million though the County's transfer for future capital building needs remains paused. Capital funds are typically allocated for vehicle purchases and large equipment needs. Additional funds will be required in future years to return to recommended equipment and vehicle replacement schedules. Additional details on capital outlay expenditures are provided in the Vehicle Replacement Plan and Major Facilities Plan, within the *Multi-year Plans* section of this document.

## Accountability Sustainable Funding Models

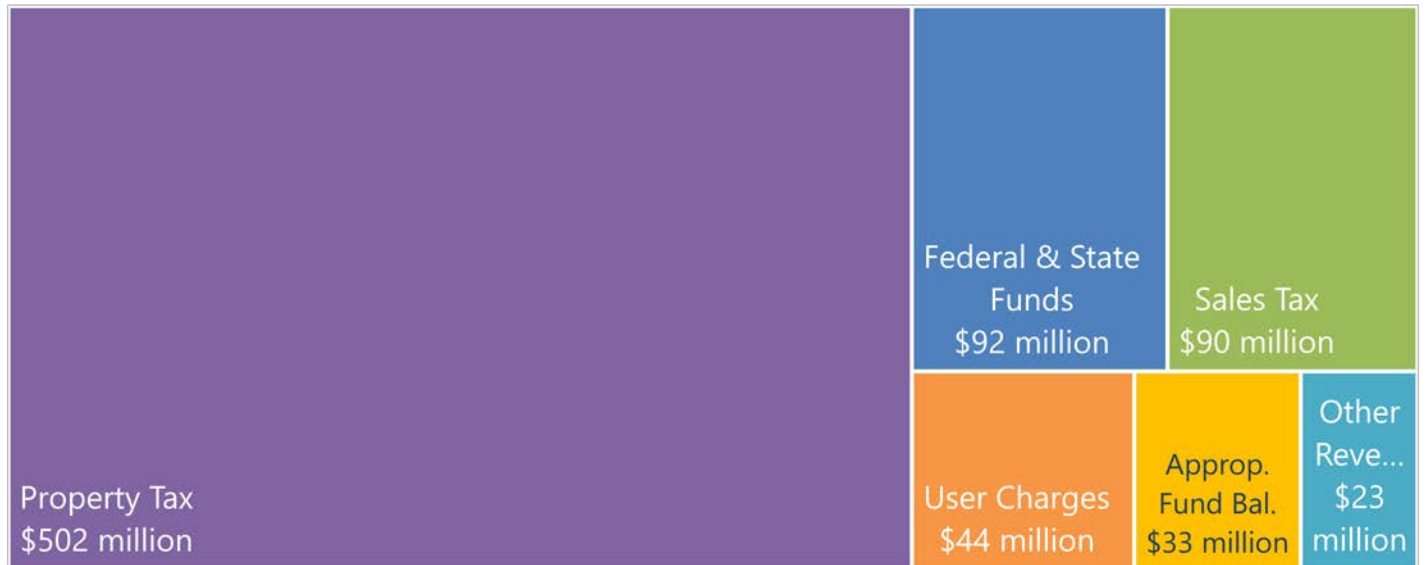
# General Fund Revenue

## Summary of Revenues by Type

General Fund revenues and appropriated fund balance for next year total \$783,812,000. This is \$108.3 million (+16%) more than the budget adopted for FY2022. The general county-wide property tax rate for FY2023 is \$0.7305 for each \$100 of assessed valuation, compared to the revenue-neutral property tax rate of \$0.5954 for each \$100 of assessed valuation.

Nearly nine of every ten dollars of revenue are generated from just three sources – property taxes (64%), sales taxes (11%), 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, investment earnings, and appropriations of fund balance.

## Guilford County Budget by Revenue Type



Recent trends by revenue source include:

	FY2021 Actual	FY2022 Adopted	FY2022 Amended	FY2023 Adopted	vs. FY22 Adopted (\$)	vs. FY22 Adopt. (%)
Property Tax	\$395,493,255	\$402,140,000	\$402,140,000	\$502,484,435	\$100,344,435	25%
Federal & State Funds	80,658,651	77,689,707	102,160,582	92,196,250	14,506,543	19%
Sales Tax	102,159,494	100,000,000	100,000,000	90,060,000	(9,940,000)*	(10%)
User Fees & Charges	39,702,552	43,328,818	43,186,523	43,605,107	276,289	1%
Investment Earnings	266,663	1,406,551	1,406,551	2,366,618	960,067	68%
Other	17,359,458	14,981,608	18,794,120	20,555,357	5,573,749	37%
<b>Total Revenue</b>	<b>\$635,640,073</b>	<b>\$639,546,684</b>	<b>\$667,687,776</b>	<b>\$751,267,767</b>	<b>\$83,579,991</b>	<b>13%</b>
Fund Balance	\$140,737,533	\$35,973,316	\$51,279,091	\$32,544,233	(\$3,429,083)	(10%)
<b>Total Revenue</b>	<b>\$776,377,606</b>	<b>\$675,520,000</b>	<b>\$718,966,867</b>	<b>\$783,812,000</b>	<b>\$108,292,000</b>	<b>16%</b>

\*Does not include \$27.7 million in sales tax now included in the debt service fund, which would have otherwise resulted in an overall increase in sales tax totaling \$17.6 million. This represents a ~2% growth over FY2022 projected sales tax collections.

# General Fund Revenue

## Property Tax

The property tax is the largest source of funds for Guilford County. Current year taxes (taxes paid in the year when due) are expected to generate \$499.9 million. Another \$2.5 million will come from payments made for taxes originally due in prior years. Each penny of property tax generates about \$6.8 million in additional revenue.

**64%**  
**of General Fund Revenue**

## 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.

## Assessed Value of Taxable Property

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

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

Tax Department staff recently completed the county's most recent real property reappraisal cycle. The total property tax base for next year is estimated to be \$69.1 billion. This reflects the most recent estimates of real values established during the current property reappraisal cycle, as well as current projections for personal property, public service property, and motor vehicle values. The projected property tax base is 25.3% higher than the value estimated for FY2022.

Fiscal Year		Tax Rate	Taxable Real Property	Personal Property	Public Service	Total	% Change vs. Prior
<b>2017</b>		75.50	38,131,768,965	8,873,395,357	1,251,027,428	<b>48,206,530,653</b>	
<b>2018</b>	R	73.05	40,538,463,183	8,873,395,357	1,318,902,194	<b>50,730,760,734</b>	5.2%
<b>2019</b>		73.05	40,883,802,365	9,135,848,611	1,325,606,744	<b>51,345,257,720</b>	1.2%
<b>2020</b>		73.05	41,848,205,664	9,572,297,856	1,387,279,848	<b>52,807,783,368</b>	2.8%
<b>2021</b>		73.05	42,661,267,250	10,414,087,347	1,472,135,885	<b>54,547,490,482</b>	3.3%
<b>2022</b>	P	73.05	43,377,806,577	10,425,377,841	1,372,088,107	<b>55,175,272,525</b>	1.2%
<b>2023</b>	R, B	<b>73.05</b>	56,535,149,507	11,080,180,107	1,520,018,504	<b>69,135,348,118</b>	25.3%

**R:** Revaluation

**B:** Budget

**P:** Projected Actual

# General Fund Revenue

## Property Tax Rate

The budget is based on a general, county-wide property tax rate of **73.05 cents** for every \$100 of assessed property 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**

## Revenue Neutral Calculation

Guilford County conducted a property revaluation (reappraisal) during FY2022. As part of this process, and pursuant to North Carolina General Statute, the County calculates the revenue-neutral tax rate (RNTR). The RNTR is:

*The rate that is estimated to produce revenue for the next fiscal year equal to the revenue that would have been produced for the next fiscal year by the current tax rate if no reappraisal had occurred.*

The **RNTR is the tax rate needed to produce the same revenue** under the former tax valuations, but adjusted to include a historical growth factor. The growth factor is the average annual growth since the last reappraisal. The FY22 tax rate was 73.05 cents per \$100 of assessed valuation. For FY23, the calculated RNTR and a revenue estimate of a rate-neutral tax rate are:

General Fund Calculation of Revenue-Neutral Tax Rate				
		Value	Tax Rate	Tax Levy
STEP 1	<b>FY 2021-22 Values</b>			
	Estimated assessed valuation	\$ 55,175,272,525	\$0.7305	\$ 403,055,366
			↓ <i>new rate to generate same \$</i>	↑
	<b>FY 2022-23 New Values</b>			
	Estimated assessed valuation	\$ 69,135,348,118	\$0.5830	\$ 403,055,366
STEP 2	<b>Increase rate by average annual growth since last general revaluation</b>			
	Average regular annual growth	2.13% average growth	X 1.0213	
<b>REVENUE-NEUTRAL TAX RATE</b>			<b>\$0.5954</b>	

# General Fund Revenue

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

County	Population	Tax Rate	Median Value of Home	Tax Impact
<b>Guilford:</b> Revenue Neutral	541,299	59.54	\$241,750	<b>\$1,440</b>
<b>Guilford:</b> Rate-Neutral	541,299	73.05	\$241,750	<b>\$1,766</b>
<b>State Peers:</b>				
Wake	1,129,410	61.50	\$411,700	<b>\$2,532</b>
Mecklenburg	1,115,482	61.69	\$355,693	<b>\$2,195</b>
Durham	324,833	53.17	\$315,042	<b>\$1,675</b>
<b>Regional Peers:</b>				
Forsyth	382,590	67.78	\$215,172	<b>\$1,458</b>
Alamance	171,415	72.22	\$212,350	<b>\$1,534</b>
Randolph	144,171	63.27	\$163,789	<b>\$1,037</b>
Rockingham	91,096	69.50	\$142,907	<b>\$993</b>

Guilford County data provided by Tax Department post reappraisal. Other counties median home value from <https://www.nar.realtor/research-and-statistics/housing-statistics/county-median-home-prices-and-monthly-mortgage-payment>

Overall, the real property tax base rose by 31% as a result of the recent reappraisal process. This increase would not impact all property owners the same, as some may experience higher or lower increases in property value since the last reappraisal (average of 6.2% increase per year). Commercial properties also may experience larger increases than residential properties, and the 31% includes all commercial and residential properties. The calculation below provides an example of the tax impact for a property owner with a home valued at the median value of a home (\$241,750).

	Value of Home	Tax Impact	Impact per month
Pre-Appraisal	\$184,541	\$1,348	\$112
Post-Appraisal	\$241,750	\$1,766	\$147
<b>Change</b>			<b>\$35</b>

Based on this example, a property owner with a home valued at the median value in Guilford County, would pay an additional \$35 per month following the re-appraisal at the adopted tax rate. This impact would equate to ~\$15 per month for every 100,000 in property value for homeowners with property values above or below the median value.

# General Fund Revenue

## Collection Rate and Discount Rate

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 FY2021 was 99.29%, slightly higher than the prior year's rate. The overall collection rate for FY2022 is estimated to be around 99.40%.

The FY2023 budget assumes an overall collection rate of **99.00%**. This rate is slightly lower than the collection rate projected for FY2022 to provide protection against unexpected changes in property values that could impact property tax revenues.

The county offers a discount of 0.50% on current year taxes paid by August 31. Approximately 60% of property owners pay their tax bill(s) by the discount deadline. There is no reduction in tax revenues from this discount because it helps to increase the overall payment rate for real and personal property taxes.

# General Fund Revenue

## Federal & State Funds

Federal and state funds represent about \$92 million, or 12% of total revenues in the FY2023 budget. This represents an increase of \$14.5 million (19%) from the FY2022 adopted budget.

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

## Human Services Reimbursements and Grants

Most of the federal and state revenues the County receives are used to support Public Health and Social Services operations. These departments are responsible for administering state and federal programs (see descriptions of their services in the Human Services section of this document) and receive outside funds on a reimbursement basis.

## Lottery Funds

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

## Sales Tax

The General Fund includes \$90.1 million in sales tax revenue for FY2023, or 11.5% of total General Fund revenue. New in FY2023, the County will begin splitting 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 FY2023 budget transferred \$27.7 million to the Debt Service fund and offset this amount by reducing the transfer to the Debt Service fund by the same \$27.7 million.

**11%**  
**of General Fund  
Revenue**

For comparison purposes, the combined FY2023 sales tax budget is \$118 million. This is \$18 million (18%) higher than FY2022 adopted. The FY2021 and FY2022 adopted budgets anticipated significant negative effects of the COVID-19 pandemic on consumer retail activity. Actual trends far surpassed expectations, resulting in \$102 million in actual revenue in FY2021 and a projected \$116 million in FY2022. The FY2023 budget anticipates 2% growth over the FY2022 projection.

# General Fund Revenue

## Sales Tax Components & Distribution to Local Governments

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

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

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

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

## Fees & Charges

The FY2023 General Fund budget includes \$43.6 million from fees and other charges, or 6% of the total General Fund budget.

The revenue type includes items such as fees for ambulance transportation and medical visits to the Health Department.

Most user fees and charges are collected by Public Safety and Human Services departments. Other fees include inspections

and permitting charges, fees received from the state for housing

out-of-county inmates, fees paid to the Register of Deeds for various documents and transactions, and park fees.

The overall budget for fees & charges is \$276,000 above FY2022, or 1%. The FY2023 budget does not include any specific fee increases. Some fees are tied to external indexes, such as Scrap Tire Recycling, where fees will increase slightly based on the Consumer Price Index, Emergency Services, where EMS fees are set as a percentage of Medicaid & Medicare rates each January, and Register of Deeds postage rates. These fees will follow the index upon which they are based and be adjusted accordingly. There are no other notable fee changes included in the budget.

More detail about specific fee levels is included in the *Supplemental Section (Appendix)* of this document.

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



# General Fund Revenue

## Other Revenues

Other Revenues included in the FY2023 budget total \$22.9 million, or 3% of the General Fund budget. These revenues include:

- Other taxes (\$5.9 million). Includes taxes paid to the Register of Deeds (\$4.8 million)
- Debt proceeds for FY23 vehicle purchases (\$4.4 million)
- Other charges & sales (\$3.2 million)
- Licenses & permits (\$2.4 million)
- Investment Earnings (\$2.4 million)
- Contributions & grants (\$2.3 million)
- Penalties, fines, & forfeitures (\$1.5 million)
- Rent collected (\$0.5 million)

# General Fund: Fund Balance

## Fund Balance Overview

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

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

## The Importance of Fund Balance

Fund balance is important for several reasons, including:

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

The amount of fund balance available for appropriation, and the percentage of fund balance available (measured as a percentage of the total budget), is a critical financial ratio. An adequate level of fund balance is important for bond rating agencies and is an indicator of sound fiscal management.

## North Carolina Requirements

The North Carolina Local Government Commission (LGC) recommends counties maintain a minimum unreserved, undesignated fund balance (assigned + committed + unassigned portions of fund balance) of about one month of General Fund expenditures, or 8%, to ensure sufficient funds are available to support operations and address unexpected issues. The LGC also recommends counties maintain a minimum fund balance available (restricted + assigned + committed + unassigned portions of fund balance) of 16% to meet cash flow needs.

In addition, the County has adopted a General Fund minimum fund balance policy which instructs management to conduct the business of the County in such a manner that unassigned fund balance be maintained at 8% of budgeted expenditures or greater. In reality, Guilford County’s available fund balance has hovered between 15% and 25%, which reflects the County’s strong financial position and greater margin of protection for operations.

# General Fund: Fund Balance

## FY2023 Appropriated Fund Balance

The General Fund budget includes a fund balance appropriation (from all sources) of \$32.5 million, which represents a reduction of \$3.4 million from the FY2022 adopted budget. The FY2023 budget absorbs \$9.9 million included in the FY2022 adopted appropriated fund balance, which covered the cost for Guilford County Schools to increase teacher supplements and other local staff pay. The FY2023 budget funds this recurring expense with recurring revenue and works to achieve structural balance.

**\$3.4 million**  
Reduction in fund  
balance from FY2022  
Adopted Budget

The amount of fund balance used to support general County operations is \$30.8 million. Other fund balances, which account for the remaining \$1.8 million in appropriated fund balance, include restricted funds that can only be used for specific purposes. The County's goal is to reduce fund balance to support County operations to \$25.0 million a year with all other uses of fund balance tied to one-time items or restricted purposes.

The FY2023 budgeted appropriated fund balance includes:

- **\$30,795,397** to support general County operations, including **\$900,000** for one-time Information Technology infrastructure upgrades
- **\$1,067,873** to offset Public Health expenses in Medicaid and other program areas
- **\$345,689** in Register of Deeds (ROD) Automation funds to offset office space renovations. These funds are generated from a state-manded portion of ROD fees
- **\$216,246** 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 various program supplies and equipment for Law Enforcement purposes. By law, these funds may only be used for law enforcement expenses
- **\$50,000** in prior year ABC Bottle Tax funds to fund the County's contribution to GCSTOP, the County's opioid overdose reduction program housed in Emergency Services that is run jointly with University of North Carolina – Greensboro faculty.
- **\$44,000** in Family Justice Center (FJC) prior year donations to Camp HOPE and FJC operations
- **\$24,500** in restricted Social Services funds
- **\$528** in restricted Soil & Water Conservation funds

# General Fund: Fund Balance

## Fund Balance Analysis

The FY2022 adopted budget was built upon conservative revenue estimates in the wake of the COVID-19 pandemic. Like most jurisdictions, the Guilford County budget anticipated revenue loss in many areas and limited growth in sales tax. The FY2022 adopted budget included \$36.0 million in appropriated fund balance.

Initial estimates for FY2022 indicated the County would spend most of the budgeted fund balance to make up for reduced recurring revenues, especially sales taxes, but year-to-date revenues and FY2022 year-end projections show a much quicker return of economic activity. The County is projected to use approximately \$0 of fund balance at the end of FY2022.

Following the FY2021 audit, the County recorded \$130,921,878 in unallocated fund balance (committed + assigned + unassigned). With a projected FY2022 actual use of fund balance of \$0, the County projected approximately \$131 million as available for the FY2023 budget. With \$32.5 million appropriated fund balance in FY2023, the County will maintain unreserved, undesignated fund balance well above the LGC and County required 8%. Additionally, the County will maintain a fund balance available (unreserved, unrestricted, and restricted) above the LGC recommended 16%.

The County's historical unrestricted fund balances are shown below:

Fiscal Year	Unallocated Fund Balance	Expenditures & Operating Transfers Out	Fund Balance % (Unallocated)
2018	\$ 103,247,118	587,530,057	<b>17.6%</b>
2019	98,882,134	600,309,698	<b>16.5%</b>
2020	113,740,387	599,873,221	<b>19.0%</b>
2021	130,921,878	605,298,271	<b>21.6%</b>
2022	<b>130,921,878</b>	<b>662,000,000</b>	<b>20.7%</b>

FY2018 through FY2021 reflect audited (actual) fund balances. **FY2022** reflects non-audited (projected) fund balances

# General Fund: Budget by Department

## Expenses & Revenues

Department	FY 2021 Actual		FY2022 Adopted Budget		FY 2022 Amended Budget		FY 2023 Proposed Budget	
	Expense	Revenue	Expense	Revenue	Expense	Revenue	Expense	Revenue
Guilford County & Charter Schools	\$212,726,926	-	\$229,610,398	-	\$229,610,398	-	\$254,810,398	\$2,000,000
Guilford Technical Com. College	17,650,000	-	18,057,500	-	18,057,500	-	19,657,500	-
Fines & Forfeitures	1,307,435	1,307,435	-	-	-	-	-	-
Future Education Capital Needs*	-	-	-	-	-	-	50,000,000	-
<b>Education Total</b>	<b>\$231,684,361</b>	<b>\$1,307,435</b>	<b>\$247,667,898</b>	<b>\$0</b>	<b>\$247,667,898</b>	<b>\$0</b>	<b>\$324,467,898</b>	<b>\$2,000,000</b>
HHS - Administration	-	-	-	-	-	-	268,371	69,197
HHS - Social Services	70,231,766	45,257,079	71,466,118	46,030,995	79,442,403	53,374,015	75,123,847	47,596,304
HHS - Public Health	30,370,249	30,437,350	43,999,853	20,456,745	61,568,301	39,563,637	54,918,887	29,622,587
HHS - Transportation Service	1,213,617	1,043,165	1,361,989	1,070,074	1,432,202	1,079,454	1,508,601	1,070,074
Behavioral Health	9,698,853	-	10,828,208	-	11,003,208	-	11,078,588	32,453
Child Support Services	6,591,288	6,431,337	7,589,795	6,695,191	7,479,295	6,695,191	7,760,368	7,030,170
Court Services	1,002,280	360	1,144,062	360	1,069,367	360	1,191,399	360
Family Justice Center	898,431	252,846	1,161,501	345,123	915,722	94,646	1,069,353	132,000
Juvenile Detention	2,423,605	1,459,359	3,160,016	2,160,300	3,015,996	2,196,900	3,485,036	2,122,568
Veteran Services	265,976	2,084	351,295	3,000	371,844	3,000	527,901	3,000
<b>Successful People Totals</b>	<b>\$122,696,065</b>	<b>\$84,883,580</b>	<b>\$141,062,837</b>	<b>\$76,761,788</b>	<b>\$166,298,338</b>	<b>\$103,007,203</b>	<b>\$156,932,351</b>	<b>\$87,678,713</b>
Law Enforcement	63,393,113	7,198,087	73,858,710	8,629,878	80,358,889	9,135,433	80,624,096	9,086,128
Emergency Services	22,940,561	20,118,575	36,320,825	20,094,191	38,391,134	20,142,500	39,385,136	19,490,122
Inspections	2,453,948	1,970,197	2,770,478	1,486,250	2,823,389	1,486,250	3,588,375	1,541,006
Planning and Development	867,468	87,454	1,003,730	83,164	1,015,832	83,164	1,349,088	63,625
Economic Develop & Assistance	1,023,419	-	2,244,417	250,000	5,644,025	250,000	1,703,723	0
Animal Services	4,102,671	999,111	4,842,385	1,134,509	4,950,168	1,209,206	4,971,477	1,199,703
Security	2,367,085	31,160	2,644,147	26,600	3,198,222	26,600	3,374,224	26,000
Coordination Services	1,563,231	1,775,843	1,907,075	1,555,225	2,107,737	1,688,905	2,985,854	1,571,725
Cooperative Extension Service	647,767	114,733	735,630	38,800	736,861	38,800	933,271	51,500
Culture & Libraries	1,827,807	-	2,113,485	6,470	3,113,485	6,470	2,350,160	6,470
Parks & Open Space	3,974,129	707,721	5,042,942	1,246,678	5,615,499	1,246,678	5,757,131	1,246,678
Soil & Water Conservation	317,368	37,639	363,871	34,443	390,846	61,418	386,740	62,324
Solid Waste	1,741,213	916,559	1,970,537	1,114,215	2,655,859	1,114,215	2,469,671	1,297,450
<b>Strong Communities Totals</b>	<b>\$107,219,780</b>	<b>\$33,957,079</b>	<b>\$135,818,232</b>	<b>\$35,700,423</b>	<b>\$151,001,946</b>	<b>\$36,489,639</b>	<b>\$149,878,946</b>	<b>\$35,642,731</b>

# General Fund: Budget by Department

## Expenses & Revenues

Department	FY 2021 Actual		FY2022 Adopted Budget		FY 2022 Amended Budget		FY 2023 Proposed Budget	
	Expense	Revenue	Expense	Revenue	Expense	Revenue	Expense	Revenue
County Administration	1,329,245	53,803	2,148,069	-	2,314,924	-	2,708,229	0
County Attorney	2,721,106	7,471	3,511,254	12,000	3,443,666	12,000	4,119,234	12,000
County Commissioners & Clerk	1,296,341	-	1,087,295	30,024	1,378,195	30,024	1,475,158	29,000
Budget & Management Services	397,195	-	832,069	67,678	602,244	67,678	1,132,881	67,678
Elections	3,787,470	712,861	3,298,755	448,500	3,056,349	502,390	3,452,940	298,200
Facilities	9,442,145	888,533	9,574,958	1,352,262	9,979,282	1,352,262	10,776,887	1,240,362
Finance	2,627,572	117,400	3,006,636	100,000	3,108,292	100,000	3,234,738	125,000
Fleet Operation	927,368	39,504	807,158	25,000	1,452,930	25,000	1,582,222	52,000
Human Resources	8,603,124	-	8,401,062	-	9,526,185	-	9,839,730	0
Information Technology	12,009,038	761	12,598,007	3,216	12,896,898	3,216	16,834,092	3,216
Internal Audit	584,909	-	705,799	-	754,626	-	810,457	0
Public Relations	-	-	595,091	-	270,091	-	677,526	0
Purchasing	391,130	-	443,305	-	598,420	-	989,079	0
Register Of Deeds	2,294,031	8,305,574	2,656,585	7,004,568	2,698,609	7,004,568	3,103,863	8,166,540
Tax	7,046,829	2,066,787	8,102,396	2,215,155	8,882,730	2,215,155	8,441,489	2,309,061
<b>Quality Government Totals</b>	<b>\$53,457,503</b>	<b>\$12,192,694</b>	<b>\$57,768,439</b>	<b>\$11,258,403</b>	<b>\$60,963,441</b>	<b>\$11,312,293</b>	<b>\$69,178,525</b>	<b>\$12,303,057</b>
Debt Service	90,240,562	10,847,464	93,202,594	10,745,986	93,233,944	10,745,986	68,354,310	9,100,000
<b>Debt Service (+Transfers) Total</b>	<b>\$90,240,562</b>	<b>\$10,847,464</b>	<b>\$93,202,594</b>	<b>\$10,745,986</b>	<b>\$93,233,944</b>	<b>\$10,745,986</b>	<b>\$68,354,310</b>	<b>\$9,100,000</b>
General Revenues	-	633,189,354	-	541,053,400	-	558,869,503	-	635,486,899
General Government**	-	-	-	-	-	-	15,000,000	1,600,000
<b>General Government Total</b>	<b>-</b>	<b>\$633,189,354</b>	<b>-</b>	<b>\$541,053,400</b>	<b>-</b>	<b>\$558,869,503</b>	<b>\$15,000,000</b>	<b>\$637,086,899</b>
<b>Grand Totals</b>	<b>\$605,298,271</b>	<b>\$776,377,606</b>	<b>\$675,520,000</b>	<b>\$675,520,000</b>	<b>\$718,966,867</b>	<b>\$718,966,867</b>	<b>\$783,812,000</b>	<b>\$783,812,000</b>

\* **Note:** This budget includes an additional \$50 million in recurring revenue dedicated to school capital needs included in the \$1.7 billion general obligation bond referendum.

\*\* **Note:** \$15 million set aside for competitive compensation is shown in General Government to more clearly show where those funds are located.

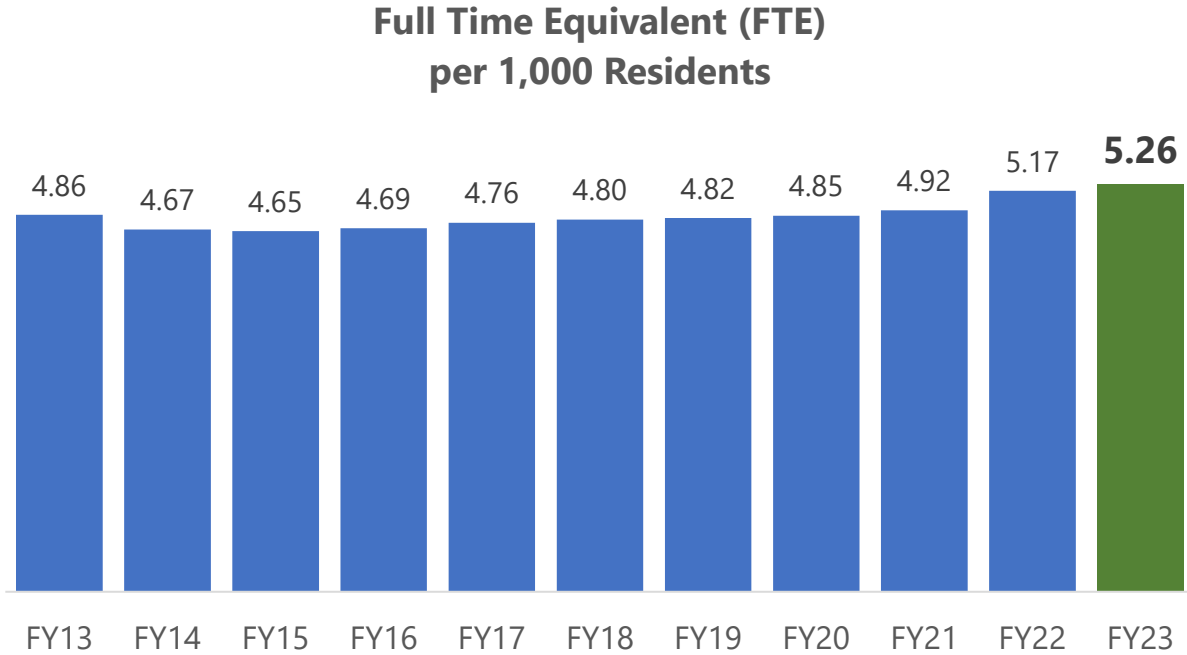
# General Fund Summary Comparison

North Carolina counties are “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. These core responsibilities are reflected in the allocation of resources for FY2023. Nearly nine of every \$10 dollars included in the budget will be used to support education, human services, and public safety activities. 10 of the 42 departments on the list account for 90% of all available county funds

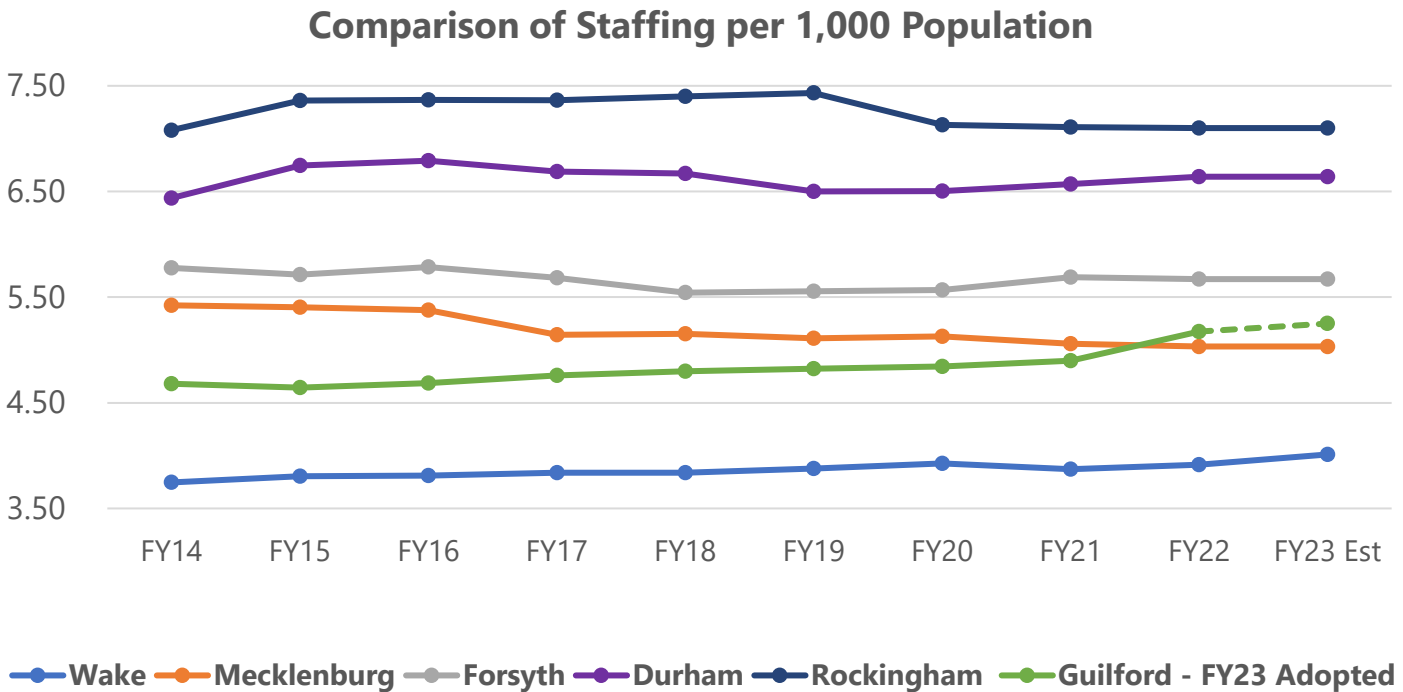
Department	FY2023 Adopted			Cumulative County	
	Total Budget	County Dollars	County %	Dollars	% of Total
Education	\$274,467,898	\$272,467,898	99%	\$272,467,898	43%
Law Enforcement	80,624,096	71,537,968	89%	344,005,866	54%
Debt Repayment	68,354,310	59,254,310	87%	403,260,176	63%
General Education - Capital Needs	50,000,000	50,000,000	100%	453,260,176	71%
HHS - Social Services	75,123,847	27,527,543	37%	480,787,719	76%
HHS - Public Health	54,918,887	25,296,300	46%	506,084,019	80%
Emergency Services	39,385,136	19,895,014	51%	525,979,033	83%
Information Technology	16,834,092	16,830,876	100%	542,809,909	85%
Competitive Compensation	15,000,000	13,400,000	89%	556,209,909	88%
Behavioral Health	11,078,588	11,046,135	100%	567,256,044	89%
Human Resources	9,839,730	9,839,730	100%	577,095,774	91%
Facilities	10,776,887	9,536,525	88%	586,632,299	92%
Tax	8,441,489	6,132,428	73%	592,764,727	93%
Parks & Open Space	5,757,131	4,510,453	78%	597,275,180	94%
County Attorney	4,119,234	4,107,234	100%	601,382,414	95%
Animal Services	4,971,477	3,771,774	76%	605,154,188	95%
Security	3,374,224	3,348,224	99%	608,502,412	96%
Elections	3,452,940	3,154,740	91%	611,657,152	96%
Finance	3,234,738	3,109,738	96%	614,766,890	97%
County Administration	2,708,229	2,708,229	100%	617,475,119	97%
Economic Develop & Assistance	1,703,723	1,703,723	100%	619,178,842	97%
Culture & Libraries	2,350,160	2,343,690	100%	621,522,532	98%
Inspections	3,588,375	2,047,369	57%	623,569,901	98%
Fleet Operation	1,582,222	1,530,222	97%	625,100,123	98%
County Commissioners & Clerk	1,475,158	1,446,158	98%	626,546,281	99%
Coordination Services	2,985,854	1,414,129	47%	627,960,410	99%
Juvenile Detention	3,485,036	1,362,468	39%	629,322,878	99%
Planning and Development	1,349,088	1,285,463	95%	630,608,341	99%
Court Services	1,191,399	1,191,039	100%	631,799,380	99%
Budget & Management Services	1,132,881	1,065,203	94%	632,864,583	100%
Solid Waste	2,469,671	1,172,221	47%	634,036,804	100%
Purchasing	989,079	989,079	100%	635,025,883	100%
Family Justice Center	1,069,353	937,353	88%	635,963,236	100%
Cooperative Extension Service	933,271	881,771	94%	636,845,007	100%
Internal Audit	810,457	810,457	100%	637,655,464	100%
Public Relations	677,526	677,526	100%	638,332,990	100%
Child Support Services	7,760,368	730,198	9%	639,063,188	100%
Veteran Services	527,901	524,901	99%	639,588,089	100%
HHS - Transportation Service	1,508,601	438,527	29%	640,026,616	100%
Soil & Water Conservation	386,740	324,416	84%	640,351,032	100%
HHS - Administration	268,371	199,174	74%	640,550,206	100%
Register Of Deeds	3,103,863	-5,062,677	-163%	635,487,529	100%
<b>TOTAL</b>	<b>\$783,812,000</b>	<b>\$635,487,529</b>	<b>81%</b>		

# Personnel Summary

The General Fund budget includes 2,846.75 total permanent positions in all funds, excluding Commissioners. This equates to about 5.26 positions for every 1,000 residents, a slight increase from the 5.17 positions per 1,000 residents in the prior fiscal year.



Compared to peers, Guilford County remains below staffing ratios per 1,000 in population. The FY2023 budget includes 55 new positions. For comparison, Wake County's FY2023 budget recommended 213 new positions.



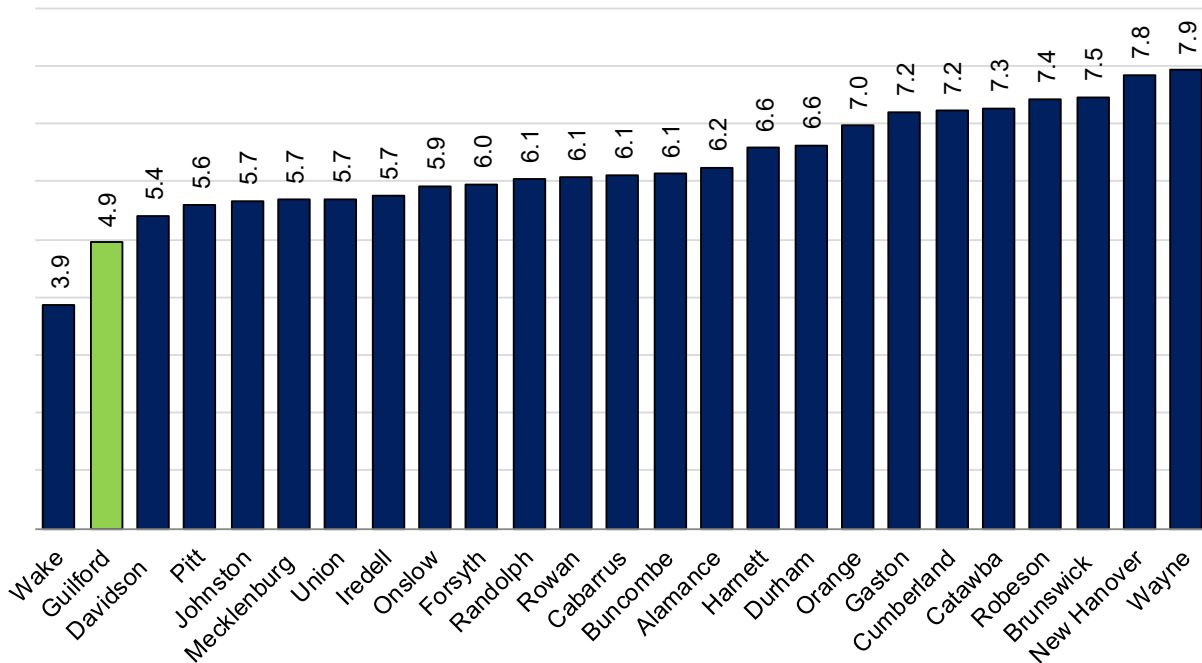


# Personnel Summary

## How does Guilford County Compare?

Based on county employment data collected by the North Carolina Association of County Commissioners for FY2021 adopted budgets, the latest year for which position counts are available for other counties, Guilford County had the second lowest number of employees – just 4.9 per 1,000 residents—among the 25 largest counties by population. Guilford ranks second lowest of all reporting counties. The median for all reporting counties in the state is 100% higher at about 8.0 positions for every 1,000 residents. (97 out of 100 counties reported data including all 25 largest counties)

**Positions per 1,000 Residents in FY 2020-21**  
In 25 Largest Counties by Population



# Personnel Summary

General Fund	FY20-21		FY 21-22			FY 22-23	
	Amended	Adopted	Mid-Year Adds	Moves	Amended	New	Total
HHS Admin	-	-	-	-	-	1.50	<b>1.50</b>
Public Health	416.50	433.50	60.00	(0.50)	493.00	1.50	<b>494.50</b>
Social Services	652.50	656.50	7.00	(4.50)	659.00	12.0	<b>671.00</b>
Behavioral Health	6.00	6.00	-	-	6.00	2.0	<b>8.00</b>
Child Support Enforcement	98.82	98.82	-	-	98.82	-	<b>98.82</b>
Court Services	15.18	15.18	-	-	15.18	-	<b>15.18</b>
Transportation	15.00	15.00	-	-	15.00	-	<b>15.00</b>
Veterans Services	4.00	5.00	-	-	5.00	1.0	<b>6.00</b>
Juvenile Detention	36.00	36.00	-	-	36.00	-	<b>36.00</b>
Family Justice Center	13.00	13.00	-	(4.0)	9.00	1.0	<b>10.00</b>
<b>Successful People</b>	<b>1,257.00</b>	<b>1,279.00</b>	<b>67.00</b>	<b>(9.00)</b>	<b>1,337.00</b>	<b>19.0</b>	<b>1,356.00</b>
Law Enforcement	669.00	669.00	4.00	(1.0)	672.00	-	<b>672.00</b>
Emergency Services	275.25	276.25	-	(1.0)	275.25	1.0	<b>276.25</b>
Animal Services	52.00	52.00	-	-	52.00	1.0	<b>53.00</b>
Planning & Development	8.75	8.75	3.00	-	11.75	1.0	<b>12.75</b>
Inspections	27.00	28.00	8.00	-	36.00	3.0	<b>39.00</b>
Security	17.00	17.00	11.00	(1.00)	27.00	-	<b>27.00</b>
Parks	31.00	31.00	-	-	31.00	-	<b>31.00</b>
Soil & Water Conservation	3.00	3.00	-	-	3.00	-	<b>3.00</b>
Solid Waste	6.25	6.25	-	-	6.25	2.0	<b>8.25</b>
<b>Strong Community</b>	<b>1,089.25</b>	<b>1,091.25</b>	<b>26.00</b>	<b>(3.00)</b>	<b>1,114.25</b>	<b>8.0</b>	<b>1,122.25</b>
County Commissioners & Clerk	13.00	13.00	-	-	13.00	2.0	<b>15.00</b>
County Administration	7.90	8.90	-	1.0	9.90	3.0	<b>12.90</b>
County Attorney	26.00	26.00	1.00	(2.00)	25.00	4.0	<b>29.00</b>
Coordinated Services	0.10	0.10	-	-	0.10	-	<b>0.10</b>
Budget & Management Services	6.00	7.00	-	-	7.00	2.0	<b>9.00</b>
Elections	16.00	16.00	-	-	16.00	-	<b>16.00</b>
Facilities	59.00	59.00	2.00	1.00	62.00	5.0	<b>67.00</b>
Finance	28.00	28.00	-	1.00	29.00	1.0	<b>30.00</b>
Fleet Operations	2.00	2.00	-	-	2.00	-	<b>2.00</b>
Human Resources	19.00	20.00	-	3.00	23.00	3.0	<b>26.00</b>
Information Services	51.00	54.00	-	-	54.00	6.0	<b>60.00</b>
Internal Audit	5.00	5.00	-	-	5.00	-	<b>5.00</b>
Public Relations	0.00	4.00	-	-	4.00	-	<b>4.00</b>
Purchasing	4.00	4.00	-	4.00	8.00	2.0	<b>10.00</b>
Register of Deeds	26.50	27.50	-	-	27.50	-	<b>27.50</b>
Tax Department	64.00	64.00	-	-	64.00	-	<b>64.00</b>
<b>Quality Government</b>	<b>327.50</b>	<b>338.50</b>	<b>3.00</b>	<b>8.00</b>	<b>349.50</b>	<b>28.0</b>	<b>377.50</b>
<b>Total General Fund</b>	<b>2,673.25</b>	<b>2,708.75</b>	<b>96.0</b>	<b>(4.0)</b>	<b>2,800.75</b>	<b>55.0</b>	<b>2,855.75</b>
<b>Internal Service Fund</b>							
Risk Management	2.50	2.50	-	-	2.50	-	2.50
Healthcare	1.00	1.00	-	-	1.00	-	1.00
<b>Total Internal Service Fund</b>	<b>3.50</b>	<b>3.50</b>	<b>-</b>	<b>-</b>	<b>3.50</b>	<b>-</b>	<b>3.50</b>
<b>Total Community Development Fund</b>	<b>-</b>	<b>-</b>	<b>10.0</b>	<b>-</b>	<b>10.0</b>	<b>-</b>	<b>10.0</b>
<b>Total Grants/Donation Fund</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4.0</b>	<b>4.0</b>	<b>-</b>	<b>4.0</b>
<b>Total All Departments</b>	<b>2,677.25</b>	<b>2,712.25</b>	<b>106.00</b>	<b>0.00</b>	<b>2,818.25</b>	<b>55.0</b>	<b>2,873.25</b>

# Position Changes

## General Fund - Board Approved Changes During FY 2021-22

Department	Position Name	FTE
Social Services	Eligibility Caseworker	7.0
Sheriff's Office	Sr Security Officer	11.0
Sheriff's Office	Deputy Sheriff/First Lieutenant	1.0
Sheriff's Office	Deputy Sheriff/Sergeant (40)	1.0
Sheriff's Office	Deputy Sheriff (40)	2.0
Health and Human Services	Community Health Educator II as Equity Coordinator	1.0
Health and Human Services	Nursing Services Supervisor as a School Health Liaison Coordinator	1.0
Health and Human Services	School Health COVID-19 Coordinator positions	50.0
County Attorney's Office	Assistant County Attorney	1.0
Health and Human Services	ARPA Workforce Development Director	1.0
Health and Human Services	Epidemiologist	1.0
Health and Human Services	Data Analyst	1.0
Health and Human Services	Communications Manager	1.0
Health and Human Services	Project Manager	1.0
Health and Human Services	Quality Improvement Officer	1.0
Health and Human Services	Hepatitis Bridge Counselor	1.0
Facilities	Facilities Services Assistant for Juvenile Detention Facility	2.0
Planning	Planning & Zoning Manager	1.0
Planning	Planning Technician	1.0
Planning	Business Process Analyst (EnerGov)	1.0
Inspections	Chief Plans Examiner	1.0
Inspections	Administrative Assistant	1.0
Inspections	Inspector	6.0
Health and Human Services	Nurse Specialist II	1.0

## Other Funds - Board Approved Changes During FY 2021-22

County Manager's Office	Program & Fiscal Recovery Manager	1.0
County Manager's Office	Policy Analyst	1.0
County Manager's Office	Bud & Fin Analyst	1.0
County Manager's Office	Design Strategist	1.0
County Manager's Office	Pandemic - Design Strategist	1.0
County Manager's Office	Pandemic - Data Analyst	1.0
County Manager's Office	Social Innovation Team Director	1.0
Health and Human Services	Continuum of Care	3.0

**Staffing Adjustments Grand Total – FY2022**

**106.0**

# Position Changes

## General Fund Changes in FY2022-23 Budget

These positions represent the new positions included in the FY2023 budget. Final position classifications will be determined in collaboration with Human Resources.

Department	Position Name	FTE
<b>Internal Support Functions</b>		
Budget & Management Services	Design Strategist	2
Clerk's Office	Administrative Support	1
Clerk's Office	Public Records Analyst	1
County Attorney's Office	Assistant County Attorney	1
County Attorney's Office	Deputy County Attorney	2
County Attorney's Office	Senior Paralegal	1
County Manager's Office	Economic Development Analyst	1
County Manager's Office	MWBE Program Position	1
County Manager's Office	Project Manager	1
Facilities	Building Maintenance Technician	4
Facilities	Property Specialist	1
Finance	AP Technician III	1
Human Resources	Employee Relations Analyst	2
Human Resources	Senior Talent Acquisition Analyst	1
Information Technology	Business Process Analyst	1
Information Technology	Chief Technology Officer	1
Information Technology	Deputy Chief Information Officer	1
Information Technology	Senior Security Analyst	1
Information Technology	Senior Security Architect	1
Information Technology	SharePoint Developer	1
Purchasing	Buyer	1
Purchasing	Vendor Management and Supplier Diversity	1
<b>External Support Functions</b>		
Animal Services	Rescue Coordinator	1
Behavioral Health	Behavioral Health Navigation	1
Behavioral Health	Community Engagement	1
Community Services	Community Services Manager	1
Community Services	Environmental Program Specialist	2
Emergency Services	Paramedic (STAR Program)	1
HHS – Public Health	Environmental Specialist	1
HHS – Public Health	Nutritionist	1
HHS – Public Health	Social Work Team Lead (CMARC)	1
HHS – Social Services	Social Worker Supervisor	2
HHS – Social Services	Social Workers	10
Inspections	Soil Erosion Control Specialist	1
Inspections	Water Quality Specialist	1
Inspections	Watershed Development Review Engineer	1
Family Justice Center	Administrative Support Specialist	1
Veteran Services	Veterans Specialist	1
<b>Staffing Adjustments Grand Total – FY2023</b>		<b>55</b>

# Financial Outlook

Guilford County budget staff conduct monthly financial projections to monitor the organization's current year financial health. In addition, the team maintains a financial outlook extending at least four years beyond the proposed budget year, for a total of five years included. The FY2023 financial outlook addresses a significant amount of uncertainty, including:

- Global economic patterns following recent bouts of high inflation
- Geopolitical factors and effects on motor fuel prices
- Ongoing consumer spending patterns
- Workforce challenges associated with *The Great Resignation*
- May 17, 2022, ballot referenda
  - \$1.7 billion General Obligation bond borrowing authority approved by voters
  - ¼ cent sales tax increase for public school capital needs not approved by voters

In the face of uncertainty, the FY2023 financial outlook was reigned in from a prior 10-year outlook to the demonstrated 4-year projection.

## Expenditure Trends

The financial outlook simplifies projected growth factors and applies a 2% increase per year to most expenditure categories. Of note, personnel services includes a 2% annual escalation for years beyond FY2023. The FY2023 budget included \$15 million for implementation of the County's ongoing compensation study. These figures account for anticipated net changes across spending types, such as refinement of existing base budgets, realignment of priorities and needs, and opportunities to reduce the growth rate for some historically underspend areas. The long-term objective for expenditure growth is to remain below inflation levels.

## Revenue Trends

The financial outlook includes a slightly more sophisticated modeling method for revenue growth but maintains some level of simplicity. Most revenues are projected to grow 3-5% into FY2024, based on recent trends, where most revenue types have experienced growth higher than 10%. The revenue growth forecast tapers off in the out years to 3% growth in FY2025, 2% in FY2026, and 2% in FY2027. Similar to the expenditure forecast, the standard growth assumptions across all revenue types represents a General Fund net growth of the applicable annual percentage.

## Fund Balance Trends

As discussed previously, the County historically budgets appropriated fund balance but contributed to fund balance in recent years (budgeted deficit vs. actual surplus). Ideally, the financial outlook would emphasize the County's long-term strategy of reducing reliance on budgeted appropriation from fund balance. However, given the assumptions shown in the outlook, the County may be at risk of a growing reliance on fund balance if significant and ongoing increases for Education persist. The FY2023 budget lowers the County's reliance on fund balance and establishes a strong financial position for FY2023 and FY2024. This will be revisited in subsequent years.

# Financial Outlook

	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted	FY2024 Projected	FY2025 Projected	FY2026 Projected	FY2027 Projected
<b>Expenditures</b>							
Education	\$ 231,684,361	247,667,898	274,467,898	279,960,000	285,560,000	291,270,000	297,100,000
Personnel Services	\$ 181,155,759	226,394,176	265,094,009	273,050,000	281,240,000	289,680,000	298,370,000
Operating	\$ 77,719,034	88,041,158	101,798,108	103,830,000	105,910,000	108,030,000	110,190,000
Debt Service (+ Transfers)	\$ 90,240,562	93,202,594	68,354,310	69,720,000	71,110,000	72,530,000	73,980,000
Human Svc. Assistance	\$ 20,126,051	18,164,120	18,526,522	18,900,000	19,280,000	19,670,000	20,060,000
Capital Outlay	\$ 4,372,504	2,050,054	5,571,153	5,680,000	5,790,000	5,910,000	6,030,000
Future School Capital	\$ -	-	50,000,000	50,000,000	50,000,000	50,000,000	50,000,000
<b>Total Expenditures</b>	<b>\$ 605,298,271</b>	<b>675,520,000</b>	<b>783,812,000</b>	<b>801,140,000</b>	<b>818,890,000</b>	<b>837,090,000</b>	<b>855,730,000</b>
<b>Percent Change</b>			<b>16%</b>	<b>2.2%</b>	<b>2.2%</b>	<b>2.2%</b>	<b>2.2%</b>
<b>Revenue</b>							
Property Tax	\$ 395,493,255	402,140,000	502,484,435	512,530,000	522,780,000	533,240,000	543,900,000
Federal & State Funds	\$ 80,658,651	77,689,707	92,196,250	96,810,000	99,710,000	101,700,000	103,730,000
Sales Tax	\$ 102,159,494	100,000,000	90,060,000	92,760,000	95,540,000	98,410,000	101,360,000
User Fees & Charges	\$ 39,702,552	43,328,818	43,605,107	45,790,000	47,160,000	48,100,000	49,060,000
Investment Earnings	\$ 266,663	1,406,551	2,366,618	2,480,000	2,550,000	2,600,000	2,650,000
Other	\$ 17,359,458	14,981,608	20,555,357	21,580,000	22,230,000	22,900,000	23,360,000
<b>Total Revenue</b>	<b>\$ 635,640,073</b>	<b>639,546,684</b>	<b>751,267,767</b>	<b>771,950,000</b>	<b>789,970,000</b>	<b>806,950,000</b>	<b>824,060,000</b>
<b>Percent Change</b>			<b>17%</b>	<b>3%</b>	<b>2%</b>	<b>2%</b>	<b>2%</b>
<b>Revenues Less Expenses</b>	\$ 30,341,802	\$ (35,973,316)	(32,544,233)	\$ (29,190,000)	(28,920,000)	\$ (30,140,000)	(31,670,000)
Dept Assigned & Restricted Fund Balance			1,748,836	1,770,000	1,790,000	1,810,000	1,830,000
<b>Net Funding Needed</b>			(30,795,397)	\$ (27,420,000)	(27,130,000)	\$ (28,330,000)	(29,840,000)



# Successful People

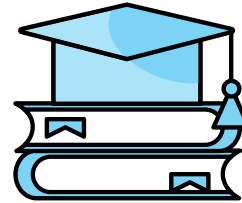
FY23 Budget

# Successful People



## Healthy People

Guilford County is a healthy community that strengthens coordination of care through partnerships which ensure the availability of quality social, physical, psychological, and behavioral health services.



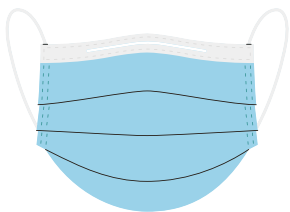
## Education

Guilford County partners with local schools to develop a system that produces graduates with high academic achievement and skill levels to compete successfully in the job market.

**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.

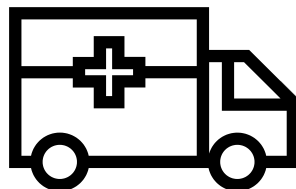
Additional departments, like Veterans' Services, the Family Justice Center, and the Juvenile Detention Center, demonstrate Guilford County's commitment to providing services above and beyond what is statutorily required.

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



**130,000**

masks distributed to the public in January 2022



**481,207**

items of PPE\* shared with County public safety partners since June 2021

*\*includes N95s, gloves, surgical masks, hand sanitizer*



**582**

Emergency Rental Assistance (ERA) applications paid in FY22

**5,248**

applications paid since program start



# Successful People

## Successful People Summary

The table below provides a summary by departments within Successful People. More information can be found on each department's budget page.

Department	FY 2021 Actual		FY2022 Adopted Budget		FY 2022 Amended Budget		FY 2023 Adopted Budget	
	Expense	Revenue	Expense	Revenue	Expense	Revenue	Expense	Revenue
HHS - Administration	-	-	-	-	-	-	268,371	69,197
HHS - Social Services	70,231,766	45,257,079	71,466,118	46,030,995	79,442,403	53,374,015	75,123,847	47,596,304
HHS - Public Health	30,370,249	30,437,350	43,999,853	20,456,745	61,568,301	39,563,637	54,918,887	29,622,587
HHS - Transportation Service	1,213,617	1,043,165	1,361,989	1,070,074	1,432,202	1,079,454	1,508,601	1,070,074
Behavioral Health	9,698,853	-	10,828,208	-	11,003,208	-	11,078,588	32,453
Child Support Services	6,591,288	6,431,337	7,589,795	6,695,191	7,479,295	6,695,191	7,760,368	7,030,170
Court Services	1,002,280	360	1,144,062	360	1,069,367	360	1,191,399	360
Family Justice Center	898,431	252,846	1,161,501	345,123	915,722	94,646	1,069,353	132,000
Juvenile Detention	2,423,605	1,459,359	3,160,016	2,160,300	3,015,996	2,196,900	3,485,036	2,122,568
Veteran Services	265,976	2,084	351,295	3,000	371,844	3,000	527,901	3,000
<b>Successful People Totals</b>	<b>\$122,696,065</b>	<b>\$84,883,580</b>	<b>\$141,062,837</b>	<b>\$76,761,788</b>	<b>\$166,298,338</b>	<b>\$103,007,203</b>	<b>\$156,932,351</b>	<b>\$87,678,713</b>

# Health & Human Services – HHS Admin

**Victor Isler, Assistant County Manager**

[Department Website](#)



**Healthy  
People**

## Department Purpose

The Health & Human Services Administration Division of the Health & Human Services Department (DHHS) contains DHHS-level administrative and management staff. It also houses DHHS programs that are outside the scope of Social Services and Public Health such as the County’s Continuum of Care program for homeless services.

The HHS Administrative Office 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. The HHS Business Office provides support for business processes and operations with a wholistic view of DHHS functions including 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, a community-wide team of government and non-profit organizations that coordinates the community’s policies, strategies, and activities toward ending homelessness. 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 and households that come into DHHS with appropriate resources inside and outside of the County including other DHHS services as well as eviction mediation, temporary sheltering, and rehousing services.

## Budget Summary

	FY2021 Actual	FY2022 Adopted	FY2022 Amended	FY2023 Adopted	vs. FY22 Adopt (%)
<b>EXPENSE</b>					
Personnel Services	-	-	-	\$171,110	100%
Supplies & Materials	-	-	-	500	100%
Other Services & Charges	-	-	-	96,760	100%
<b>Total Expense</b>	-	-	-	<b>\$268,370</b>	<b>100%</b>
<b>REVENUE</b>					
Intergovernmental	-	-	-	\$69,197	100%
<b>Total Revenue</b>	-	-	-	<b>\$69,197</b>	<b>100%</b>
<b>County Funds</b>	-	-	-	<b>\$199,173</b>	<b>100%</b>
<b>Positions</b>	-	-	-	<b>1.5</b>	

# Health & Human Services – HHS Admin

## **FY2023 Budget Highlights**

- The Department of Health & Human Services Administration Division was created as part of the FY2023 budget to provide oversight and assistance to the Department of Health & Human Services to better accomplish the Board of Commissioners' goal of Healthy People for the residents of Guilford County. Resources were transferred within Health and Human Services, and there is no net impact to the County.

## **Key Performance Measures**

Health & Human Services Administration is currently implementing tracking and reporting systems for administrative and CoC activities, and performance measures will be developed once these systems are in place.

# Health & Human Services - Social Services

**Sharon Barlow, Director**

[Department Website](#)



**Healthy  
People**

## 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

	FY2021 Actual	FY2022 Adopted	FY2022 Amended	FY2023 Adopted	vs. FY22 Adopt (%)
<b>EXPENSE</b>					
Social Services	\$35,116,515	\$37,758,319	\$37,856,440	\$41,119,924	9%
Social Services Programs	16,634,636	18,272,395	23,974,369	18,682,228	2%
Family Supportive Services	9,112,918	10,202,000	10,205,812	10,177,968	(0%)
Older Adults Services	2,905,601	2,285,328	3,668,834	2,779,453	22%
Community Based Services	34,935	35,500	35,500	35,500	-
Social Services Financial Asst	36,730	85,500	85,500	93,000	9%
Medical Assistance	1,875,842	2,391,076	2,391,076	2,235,774	(7%)
DSS Rep Payee	2,797,059	-	-	-	-
COVID Initiatives	1,717,530	436,000	531,000	-	(100%)
<b>Social Services</b>	<b>\$70,231,766</b>	<b>\$71,466,118</b>	<b>\$78,748,531</b>	<b>\$75,123,846</b>	<b>5%</b>
<b>EXPENSE</b>					
Personnel Services	44,428,679	47,773,580	48,504,169	51,263,429	7%
Supplies & Materials	730,832	204,500	317,192	615,300	200%
Other Services & Charges	5,411,513	5,792,307	6,408,940	5,954,421	3%
Human Services Assistance	18,913,463	17,695,731	23,512,366	17,290,697	(2%)
Capital	-	-	5,864	-	-
Other	747,279	-	-	-	-
<b>Total Expense</b>	<b>\$70,231,766</b>	<b>\$71,466,118</b>	<b>\$78,748,531</b>	<b>\$75,123,846</b>	<b>5%</b>
<b>REVENUE</b>					
Intergovernmental	44,563,218	45,367,784	52,016,932	46,725,888	3%
Charges for Service	51,885	102,500	102,500	102,500	-
Appropriated Fund Balance	146,195	25,000	25,000	24,500	(2%)
Miscellaneous Revenues	495,781	535,711	535,711	743,416	28%
<b>Total Revenue</b>	<b>\$45,257,079</b>	<b>\$46,030,995</b>	<b>\$52,680,143</b>	<b>\$47,596,304</b>	<b>3%</b>
<b>County Funds</b>	<b>\$24,974,687</b>	<b>\$25,435,123</b>	<b>\$26,068,388</b>	<b>\$27,527,542</b>	<b>8%</b>
<b>Positions</b>	<b>652.5</b>	<b>656.5</b>	<b>659</b>	<b>671</b>	

# Health & Human Services - Social Services

## FY2023 Budget Highlights

- The FY2023 budget includes 12 Child Protective Services positions to meet state staffing ratios based on caseloads. These positions will be partially offset by federal/state reimbursements. The state standard is 10 cases per CPS worker and 1 supervisor per 5 CPS workers. Guilford County's current ratio is 13.2 cases per filled CPS worker. The addition of 10 CPS workers and 2 supervisors would align ratios to 9.9 cases per budgeted CPS worker, resulting in higher levels of service provided to children.
- Personnel Services (Regular Salaries) increased due to full-year impacts of county-wide merit and a 0.75% State mandated increase in the County's contribution to the Local Government Employees' Retirement System, in addition to the 12 positions mentioned above.
- Supplies & Materials increased by \$410,800 due to planned replacement of IT equipment (printers and scanners). Other Services & Charges increased by 3% due software and system maintenance requirements. These increases will be partially offset with federal/state reimbursements.
- 

## Key Performance Measures

	FY21 Actual	FY22 Estimated	FY23 Projected	Target
<b>Adult &amp; Aging Services</b>				
Adult Foster Care Guardianship caseload per SW	26	26	27	25
Adult Homes caseload per SW	11	10	10	10
Adult Protective Service apps per SW	92	112	115	90
Adult Protective Service caseload per SW	10	10	11	10
AS 1 - Abuse/ Neglect evaluations completed within 30 days	96%	97%	96%	90%
AS 2 - Exploitation cases completed within 45 days	100%	100%	100%	95%
In-Home Aide Caseload per SW	39	40	40	40
In-Home Aide/Adult Day Care Initial Visit Timeliness ( <i>Goal: 100% of assignments within 7 business days</i> )	100%	100%	100%	100%
<b>Children, Youth &amp; Families</b>				
Foster Care caseload per SW	20	18	19	15
18-21 Foster Care caseload per SW	14	13	13	10
Adoption caseload per SW	12	15	15	15
Abuse Assessment Cases per SW	17	17	17	10
In-Home Services Cases per SW	8	9	9	10
Number of Homes per Licensing / Placement Social Worker	13	17	16	15
<b>Economic Services</b>				
Average FNS applications per month	1677	1581	1581	Demand
Average FNS recertification cases per month	1503	3324	3324	Demand
Percent of FNS applications processed timely	97.8	95%	95%	95%
Percent of FNS recertification cases processed timely	98.6	96%	95%	95%
Average Medicaid recertification cases per month	9591	9687	10258	Demand

# Health & Human Services - Public Health

**Dr. Iulia Vann, Director**

[Department Website](#)



**Healthy  
People**

## 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

# Health & Human Services - Public 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.

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

	FY2021 Actual	FY2022 Adopted	FY2022 Amended	FY2023 Adopted	vs. FY22 Adopt (%)
<b>EXPENSE</b>					
Public Health Administration	\$2,805,443	\$2,096,265	\$2,282,378	\$2,631,726	26%
Community Health	9,129,286	14,936,471	20,561,263	19,509,754	31%
Health Education	1,063,659	1,788,708	1,865,231	1,910,583	7%
Clinical Health	9,592,546	12,933,585	19,971,848	16,099,790	24%
Environmental Health	1,969,010	4,637,361	4,644,361	4,740,592	2%
Allied Health	4,746,419	7,459,866	7,737,397	7,878,449	6%
PH Preparedness	280,925	147,597	2,672,697	2,147,993	1,355%
CARES Act - Covid19	232,455	-	-	-	-
COVID Initiatives	550,508	-	1,833,126	-	-
<b>Public Health</b>	<b>\$30,370,249</b>	<b>\$43,999,853</b>	<b>\$61,568,301</b>	<b>\$54,918,887</b>	<b>25%</b>
<b>EXPENSE</b>					
Personnel Services	\$22,734,971	\$35,792,464	\$40,979,904	42,156,705	18%
Supplies & Materials	1,570,182	2,480,230	3,903,584	3,222,875	30%
Other Services & Charges	4,357,906	5,103,345	14,604,105	8,232,682	61%
Human Services Assistance	1,189,478	468,389	969,558	1,235,825	164%
Capital	518,974	155,425	1,111,150	70,800	(54%)
Other	(1,262)	-	-	-	-
<b>Total Expense</b>	<b>\$30,370,249</b>	<b>\$43,999,853</b>	<b>\$61,568,301</b>	<b>\$54,918,887</b>	<b>25%</b>
<b>REVENUE</b>					
Licenses & Permits	\$824,607	\$769,300	\$769,300	\$784,630	2%
Intergovernmental	9,442,858	8,438,840	25,564,034	16,860,219	100%
Charges for Service	7,510,065	7,802,294	7,802,294	8,444,120	8%
Appropriated Fund Balance	10,508,167	1,033,398	1,220,198	1,067,873	3%
Other Financing Sources	4,051	-	-	-	-
Miscellaneous Revenues	2,147,602	2,412,913	2,750,054	2,465,745	2%
<b>Total Revenue</b>	<b>\$30,437,350</b>	<b>\$20,456,745</b>	<b>\$38,105,880</b>	<b>\$29,622,587</b>	<b>45%</b>
<b>County Funds</b>	<b>\$(67,101)</b>	<b>\$23,543,108</b>	<b>\$23,462,421</b>	<b>\$25,296,300</b>	<b>7%</b>
<b>Positions</b>	<b>416.5</b>	<b>433.5</b>	<b>493</b>	<b>494.5</b>	

# Health & Human Services - Public Health

## FY2023 Budget Highlights

- 1.5 FTE were shifted to the newly created division - HHS Administration, for a net increase of 1.5 FTE.
- One WIC Supervisor position was added to serve the High Point community in a full-time role to increase staffing resources to meet the growing needs of the WIC Program. Current staff are serving 119% of assigned caseloads. This position will create operational equity, staff engagement and increase supervisory response.
- A Public Health Environmental Specialist position was added to reduce the backload of state-mandated inspections for existing septic systems, pursuits of well abandonments and water sampling requests. Since 2005, the total number of septic system customers requiring ongoing inspections have increased by 68%, and current staffing levels have not increased, resulting in an inability to achieve state-mandated inspection schedules for these systems.
- A Public Health Social Work Team Lead (CMARC) position was added to provide case management services to children at high risk for developmental delays, disabilities, chronic illness, social-emotional disorders, or exposure to toxic stress. The current care manager has a case load exceeding the general standard of 40 cases. This position will assist in reducing the caseload to 40 cases.
- Supplies & Materials increased by 30% primarily driven by additional laboratory supplies for Medicaid clinic, Communicable Disease related to the continued fight against COVID-19, as well as the maternity clinic to address the Board of County Commissioners' goal of reducing infant mortality. Much of the funding is offset by continuation of intergovernmental revenue, including State funding for the American Rescue Plan Act COVID-19 Regional Workforce initiative.
- Human Services Assistance increased by 164%, due to the ongoing contractual relationship with Ramada Inn to provide room and board to the county's homeless population to reduce the COVID-19 infection rate.

# Health & Human Services - Public Health

## Key Performance Measures

	FY21 Actual	FY22 Estimated	FY23 Projected	Target
<b>Adult Health</b>				
School Health Nurse / Student Ratio*	1:1265	1:1265	1:1265	1:750
Newborn Home Visiting	2,436	2,750	3,064	3,500
General Clinical Visits Completed	24,510	27,284	29,758	35,000
% of Children 24 Month of Age or Below Receiving Required Childhood Immunizations (State Goal is 85%)	82%	85%	87%	85%
Women, Infant and Children (WIC) % of "Base Caseload" within County (State Mandated 97%)	118.97%	106.26%	104%	97%
Infant Mortality**	24 Deaths	N/A	N/A	3.5
<b>Communicable Disease</b>				
Reportable Communicable Diseases Reported***	620	500	700	Decreasing Trend
<b>Food and Lodging</b>				
Required Food and Lodging Inspections Conducted****	5,676	5,500	5,500	100%
Compliance with Required Inspections by Establishments	76%	84%	75%	100%
Required Wastewater System Inspections (Pump Systems) Conducted	1,217	1,367	1,517	100%
Compliance with Required Wastewater System Inspections	47%	35%	40%	100%
<b>Vital Records</b>				
Average Number of Days for Birth Registration (Filed Within 5 Days)	2.8	2.7	2.7	5
Average Number of Days for Death Registration (Filed Within 5 Days)	7.5	7.1	6.5	5

\*True numbers based on staffing 1:2443 | \*\*Data lagging – 24 deaths in 2020 | \*\*\*COVID-19 cases not included | \*\*\*\*Reduced inspections due to COVID-19 | Medicaid Eligibility Source: NC DMA SFY Annual Unduplicated Enrollment Counts by County and Budget Groups | Population Source: NC OSBM County Estimates

# Health & Human Services - Transportation

**Irma Zimmerman, Services Supervisor**

[Department Website](#)



**Healthy  
People**

## 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

	FY2021 Actual	FY2022 Adopted	FY2022 Amended	FY2023 Adopted	vs. FY22 Adopt (%)
<b>EXPENSE</b>					
Personnel Services	755,832	844,113	844,113	908,729	8%
Supplies & Materials	88,494	8,001	45,715	8,001	-
Other Services & Charges	346,181	509,875	524,374	591,872	16%
Human Services Assistance	23,110	-	-	-	-
<b>Total Expense</b>	<b>\$1,213,617</b>	<b>\$1,361,989</b>	<b>\$1,432,202</b>	<b>\$1,508,602</b>	<b>11%</b>
<b>REVENUE</b>					
Intergovernmental	1,036,119	1,045,074	1,054,454	1,045,074	-
Charges for Service	2,046	25,000	25,000	25,000	-
Miscellaneous Revenues	5,000	-	-	-	-
<b>Total Revenue</b>	<b>\$1,043,165</b>	<b>\$1,070,074</b>	<b>\$1,079,454</b>	<b>\$1,070,074</b>	<b>-</b>
<b>County Funds</b>	<b>\$170,452</b>	<b>\$291,915</b>	<b>\$352,748</b>	<b>\$438,528</b>	<b>50%</b>
<b>Positions</b>	<b>15.00</b>	<b>15.00</b>	<b>15.00</b>	<b>15.00</b>	

## FY2023 Budget Highlights

- Total expenses increased by 11% due to increases in Personnel Services (Regular Salaries) due to full-year impacts of county-wide merit and a 0.75% State mandated increase in the County's contribution to the Local Government Employees' Retirement System.
- Other Services & Charges increased by 16% due to increases in Vehicle Repair Service and Vehicle Fuel.

# Health & Human Services - Transportation

## Key Performance Measures

	<b>FY21 Actual</b>	<b>FY22 Estimated</b>	<b>FY23 Projected</b>	<b>Target</b>
Trips	21,497	28,300	39,849*	39,849
Cost per trip	\$26.52	\$26.52	\$26.52	\$26.52

\*Anticipated increase in senior center trips, kidney center trips, employment transportation and COVID needs.

# Behavioral Health

**Debra Mack, Behavioral Health Center Director**

[Department Website](#)



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## Department Purpose

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. The Center acts as an agent of the North Carolina Department of Health & Human Services to provide residents of nine North Carolina counties (Guilford, Anson, Harnett, Hoke, Lee, Montgomery, Moore, Randolph, and Richmond) with access to Medicaid and State-supported services for mental health, intellectual/developmental disabilities and substance abuse. 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.

## Budget Summary

	<b>FY2021 Actual</b>	<b>FY2022 Adopted</b>	<b>FY2022 Amended</b>	<b>FY2023 Adopted</b>	<b>vs. FY22 Adopt (%)</b>
<b>EXPENSE</b>					
Behavioral Health Admin	\$24,853	\$913,247	\$1,238,247	\$553,538	(39%)
Behavioral Health Security	-	-	-	402,348	-
Behavioral Health Clinics	2,700,000	2,363,814	2,700,000	4,975,000	111%
Sandhills Allocation	6,974,000	7,551,147	7,064,961	5,147,701	(32%)
<b>Mental Health</b>	<b>\$9,698,853</b>	<b>\$10,828,208</b>	<b>\$11,003,208</b>	<b>\$11,078,587</b>	<b>2%</b>
<b>EXPENSE</b>					
Personnel Services	\$24,853	\$459,697	\$634,697	\$712,336	55%
Supplies & Materials	-	60,000	59,365	59,000	(2%)
Other Services & Charges	9,674,000	10,308,511	10,309,146	10,307,251	-
<b>Total Expense</b>	<b>\$9,698,853</b>	<b>\$10,828,208</b>	<b>\$11,003,208</b>	<b>\$11,078,587</b>	<b>2%</b>
<b>REVENUE</b>	-	-	-	<b>\$32,453</b>	-
<b>County Funds</b>	<b>\$9,698,853</b>	<b>\$10,828,208</b>	<b>\$11,003,208</b>	<b>\$11,046,134</b>	<b>2%</b>
<b>Positions</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>8</b>	

## FY2023 Budget Highlights

- The FY2023 budget includes two (2) new positions to support the Behavioral Health Center and partner agencies. One position will serve as a community engagement system of care specialist and the other as a behavioral health navigator. One position will be partially offset with outside funding.
- Funding was reorganized within existing programs to better account for expenses and for administrative ease. This did not result in a net change.

# Child Support Enforcement

**Rosanne Wiley-Hayes,**  
**Director of Child Support/Court Services**  
[Department Website](#)



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## Department Purpose

In 1975, the Federal Government created the Child Support Enforcement Program to assist children in single parent households with receiving a reliable source of private financial and medical support. The program increases family self-sufficiency, reduces child poverty, and encourages both parents to be involved with and committed to their children. Child Support assures that children in single parent households are 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.

## Budget Summary

	FY2021 Actual	FY2022 Adopted	FY2022 Amended	FY2023 Adopted	vs. FY22 Adopt (%)
<b>EXPENSE</b>					
Personnel Services	\$6,178,013	\$7,050,365	\$6,925,365	\$7,212,538	2%
Supplies & Materials	64,759	74,650	76,089	80,050	7%
Other Services & Charges	341,516	464,780	477,841	467,780	1%
Capital	7,000	-	-	-	-
<b>Total Expense</b>	<b>\$6,591,288</b>	<b>\$7,589,795</b>	<b>\$7,479,295</b>	<b>\$7,760,368</b>	<b>2%</b>
<b>REVENUE</b>					
Intergovernmental	6,206,097	6,535,021	6,535,021	6,800,000	4%
Charges for Service	71,763	60,170	60,170	75,170	25%
Miscellaneous Revenues	153,477	100,000	100,000	155,000	55%
<b>Total Revenue</b>	<b>\$6,431,337</b>	<b>\$6,695,191</b>	<b>\$6,695,191</b>	<b>\$7,030,170</b>	<b>5%</b>
<b>County Funds</b>	<b>\$159,950</b>	<b>\$894,604</b>	<b>\$784,104</b>	<b>\$730,198</b>	<b>(18%)</b>
<b>Positions</b>	<b>98.82</b>	<b>98.82</b>	<b>98.82</b>	<b>98.82</b>	

# Child Support Enforcement

## FY2023 Budget Highlights

- Total revenue increased by 5% due to anticipated increases in intergovernmental reimbursement and higher expected charges for services and other revenues. This results in a net decrease in required County funds of 18%.

## Key Performance Measures

	<b>FY21 Actual</b>	<b>FY22 Estimated</b>	<b>FY23 Projected*</b>
Collection Rate	72.50%	71.54%	71.54%
Cases Under Order	79.56%	70.71%	70.71%
Total Caseload	20,293	20,131	20,131
Total Caseload per Agent	406	403	403

*\*Projections and annual goals for performance measures are based off of prior year performance and are set by the state each year.*



# Child Support Enforcement - Court Services

**Rosanne Wiley-Hayes,**  
**Director of Child Support/Court Services**  
[Department Website](#)



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## Department Purpose

Court Services assists the Court in setting pretrial release conditions by using evidence-based practices of pretrial interviewing and established criteria for release recommendations. These practices provide timely, accurate investigative reports and client monitoring services that support personal improvement and the preservation of public safety and defendants' civil rights.

The work of Court Services is governed by standards established by the National Association of Pretrial Services Agencies (NAPSA) and the American Bar Association for Criminal Justice. Court Services also participates in the North Carolina Pretrial Services Association. The NCPA brings together Pretrial Services Programs across North Carolina to enhance our ability to serve the N.C. Court System. Court Services collaborates with several Guilford County and community agencies (Family Justice Center, Recovery Courts, Mental Health Association of the Triad, and the Reentry Council) to address substance abuse and mental health issues, among others, that may increase the risk of nonappearance and rearrests pending trial. The program significantly reduces the cost of maintaining defendants in County detention centers and reduces overall cost to the community.

## Budget Summary

	FY2021 Actual	FY2022 Adopted	FY2022 Amended	FY2023 Adopted	vs. FY22 Adopt (%)
<b>EXPENSE</b>					
Court and Pre-Trial Services	\$882,280	\$1,004,062	\$929,367	\$1,051,398	5%
Pre-Trial CBO Program	120,000	140,000	140,000	140,000	-
<b>Court Services</b>	<b>\$1,002,280</b>	<b>\$1,144,062</b>	<b>\$1,069,367</b>	<b>\$1,191,398</b>	<b>4%</b>
<b>EXPENSE</b>					
Personnel Services	861,226	974,082	899,082	1,020,728	5%
Supplies & Materials	4,246	5,850	5,850	10,550	80%
Other Services & Charges	136,808	164,130	164,435	160,120	(2%)
<b>Total Expense</b>	<b>\$1,002,280</b>	<b>\$1,144,062</b>	<b>\$1,069,367</b>	<b>\$1,191,398</b>	<b>4%</b>
<b>REVENUE</b>					
Miscellaneous Revenues	360	360	360	360	-
<b>Total Revenue</b>	<b>\$360</b>	<b>\$360</b>	<b>\$360</b>	<b>\$360</b>	<b>-</b>
<b>County Funds</b>	<b>\$1,001,920</b>	<b>\$1,143,702</b>	<b>\$1,069,007</b>	<b>\$1,191,038</b>	<b>4%</b>
<b>Positions</b>	<b>15.15</b>	<b>15.18</b>	<b>15.18</b>	<b>15.18</b>	

# Child Support Enforcement - Court Services

## FY2023 Budget Highlights

- Personnel Services (Regular Salaries) increased 5% due to full-year impacts of county-wide merit and a 0.75% State mandated increase in the County's contribution to the Local Government Employees' Retirement System.

## Key Performance Measures

	FY21 Actual	FY22 Estimated	FY23 Projected	Target
Defendants Monitored	38	100	120	120
Jail Days Saved by Monitoring	13,419	25,000	20,000	20,000
Dollars saved in lieu of incarceration	\$1,341,900	\$1,800,000	\$1,800,000	\$1,800,000
Percent of monitored defendants that appear on scheduled court date	93%	88%	88%	88%
Number of defendants researched who are scheduled for District Court	5,984	10,000	10,000	10,000

*\*The impact of COVID-19 postponed or delayed court hearings which kept defendants on the program longer. The increase in length of days defendants were monitored by the program saved the County an estimated \$1,341,900, for the equivalent of 13,419 jail days. Client monitoring services were suspended due to magistrates' increased release practices and reduction in jail admissions in response to public health conditions and concerns.*

# Family Justice Center

**Catherine Johnson, Director**

[Department Website](#)



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## **Department Purpose**

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

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

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

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

# Family Justice Center

## Budget Summary

	FY2021 Actual	FY2022 Adopted	FY2022 Amended	FY2023 Adopted	vs. FY22 Adopt (%)
<b>EXPENSE</b>					
Family Justice Center	\$865,858	\$1,078,501	\$824,262	\$992,853	(8%)
Camp Hope	32,573	83,000	76,786	76,500	(8%)
<b>Family Justice Center</b>	<b>\$898,431</b>	<b>\$1,161,501</b>	<b>\$901,048</b>	<b>\$1,069,353</b>	<b>(8%)</b>
<b>EXPENSE</b>					
Personnel Services	818,687	1,032,743	778,218	897,145	(13%)
Supplies & Materials	29,638	24,700	27,469	34,200	39%
Other Services & Charges	50,106	104,058	95,361	138,008	33%
<b>Total Expense</b>	<b>\$898,431</b>	<b>\$1,161,501</b>	<b>\$901,048</b>	<b>\$1,069,353</b>	<b>(8%)</b>
<b>REVENUE</b>					
Intergovernmental	129,756	281,623	16,472	-	(100%)
Charges for Service	50	12,500	12,500	5,500	(56%)
Appropriated Fund Balance	75,570	31,000	31,000	44,000	41.9%
Miscellaneous Revenues	47,470	20,000	20,000	82,500	313%
<b>Total Revenue</b>	<b>\$252,846</b>	<b>\$345,123</b>	<b>\$79,972</b>	<b>\$132,000</b>	<b>(61.8%)</b>
<b>County Funds</b>	<b>\$645,586</b>	<b>\$816,378</b>	<b>\$821,076</b>	<b>\$937,353</b>	<b>15%</b>
<b>General Fund Positions</b>	<b>13.00</b>	<b>13.00</b>	<b>13.00</b>	<b>10.00</b>	
<b>Grant Funded Positions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4.00</b>	
<b>Total Positions</b>	<b>13.00</b>	<b>13.00</b>	<b>13.00</b>	<b>14.00</b>	

## FY2023 Budget Highlights

- Total revenue decreased by 62%. This is due to intergovernmental revenue (grants) being moved into a grant fund that is separate from the department's annual operating budget.
- Miscellaneous revenues increased by \$62,500, or 313%, due to anticipated community donations, local grants, and revenues generated from Guilford's FJC serving as host for the statewide FJC conference in Sept 2022.
- Total expenses decreased by 8% mainly due to personnel costs funded by grants moving into a grants fund. This shift was made for administrative reasons to improve grant tracking and reporting. There is no impact to the department's overall operating expenses or ability to carry out their mission.
- One (1) administrative support specialist position is added for FY23 to assist with increased demand (scale) on FJC services and to provide improved support to FJC clients.

# Family Justice Center

## Key Performance Measures

	FY21 Actual	FY22 Estimated	FY23 Projected	Target
Clients Served at Center	11,717	13,000	13,000	13,000
Community Education & Specialized Trainings Facilitated	130	125	125	125+
<b>Community Engagement:</b>				
Education & Outreach Attendees	3,420	4,000	4,000	4,000+
Social Media	100,761	100,000	100,000	100,000+
Broadcast Media & Print Media	25	25	25	25
Consultation provided at local, state, & national-level on collaborative solutions	60	75	60	60

# Juvenile Detention

**Doug Logan, Director**

[Department Website](#)



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## Department Purpose

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

NCGS 7B-1903(b) outlines the specific circumstances considered by judges when evaluating the need for secure detention. Currently, state law defines “delinquent juveniles” as youth between the ages of 6 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.

## Budget Summary

	<b>FY2021 Actual</b>	<b>FY2022 Adopted</b>	<b>FY2022 Amended</b>	<b>FY2023 Adopted</b>	<b>vs. FY22 Adopt (%)</b>
<b>EXPENSE</b>					
Personnel Services	1,773,103	2,335,965	2,117,937	2,570,729	10%
Supplies & Materials	194,287	301,262	338,774	414,170	38%
Other Services & Charges	456,216	482,789	519,285	500,138	4%
Capital	-	40,000	40,000	-	(100%)
<b>Total Expense</b>	<b>\$2,423,605</b>	<b>\$3,160,016</b>	<b>\$3,015,996</b>	<b>\$3,485,037</b>	<b>10%</b>
<b>REVENUE</b>					
Intergovernmental	50,012	60,000	60,000	61,668	3%
Charges for Service	1,408,926	2,100,000	2,136,600	2,060,600	(2%)
Miscellaneous Revenues	421	300	300	300	-
<b>Total Revenue</b>	<b>\$1,459,359</b>	<b>\$2,160,300</b>	<b>\$2,196,900</b>	<b>\$2,122,568</b>	<b>(2%)</b>
<b>County Funds</b>	<b>\$964,246</b>	<b>\$999,716</b>	<b>\$819,096</b>	<b>\$1,362,469</b>	<b>36%</b>
<b>Positions</b>	<b>36.00</b>	<b>36.00</b>	<b>36.00</b>	<b>36.00</b>	

# Juvenile Detention

## FY2023 Budget Highlights

- Total expenses increased by 10%, driven by Personnel Services (Regular Salaries), which increased due to full-year impacts of county-wide merit and a 0.75% State mandated increase in the County's contribution to the Local Government Employees' Retirement System.
- Supplies & Materials increased by \$112,908, or 38%, due to the department taking over purchasing of cleaning supplies.

## Key Performance Measures

	FY21 Actual	FY22 Estimated	FY23 Projected	Target
<b>General Operations</b>				
Total admissions	494	597	597	597
Guilford County admissions	397	485	485	485
Admissions from outside Guilford County	97	112	112	112
Total bed stays	8224	10,189	10,189	10,189
Cost per bed day	\$295	\$310	\$310	\$310
Average length of stay (days)	17	18	18	18
Average daily population	23	28	28	28
<b>Education &amp; Wellness (hours per week)</b>				
Traditional classroom education through Guilford County Schools partnership	31.25	31.25	31.25	31.25
Extracurricular Health & Wellness Education offered	7.0	7.0	7.0	7.0
Extracurricular Nutrition Education offered	3.50	3.50	3.50	3.50
Physical fitness activities offered	7.0	7.0	7.0	7.0
Gang Resistance Education & Training (GREAT) offered through Project Safe Neighborhood collaborative	4.0	4.0	4.0	4.0

# Veterans' Services

**Robert Shelly, Director**

[Department Website](#)



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## Department Purpose

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

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

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

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

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

- Compensation and Pension
- Health Care
- Education & Training
- Employment
- Burial & Survivor
- Housing
- Transportation
- Military Records



# Veterans' Services

## Budget Summary

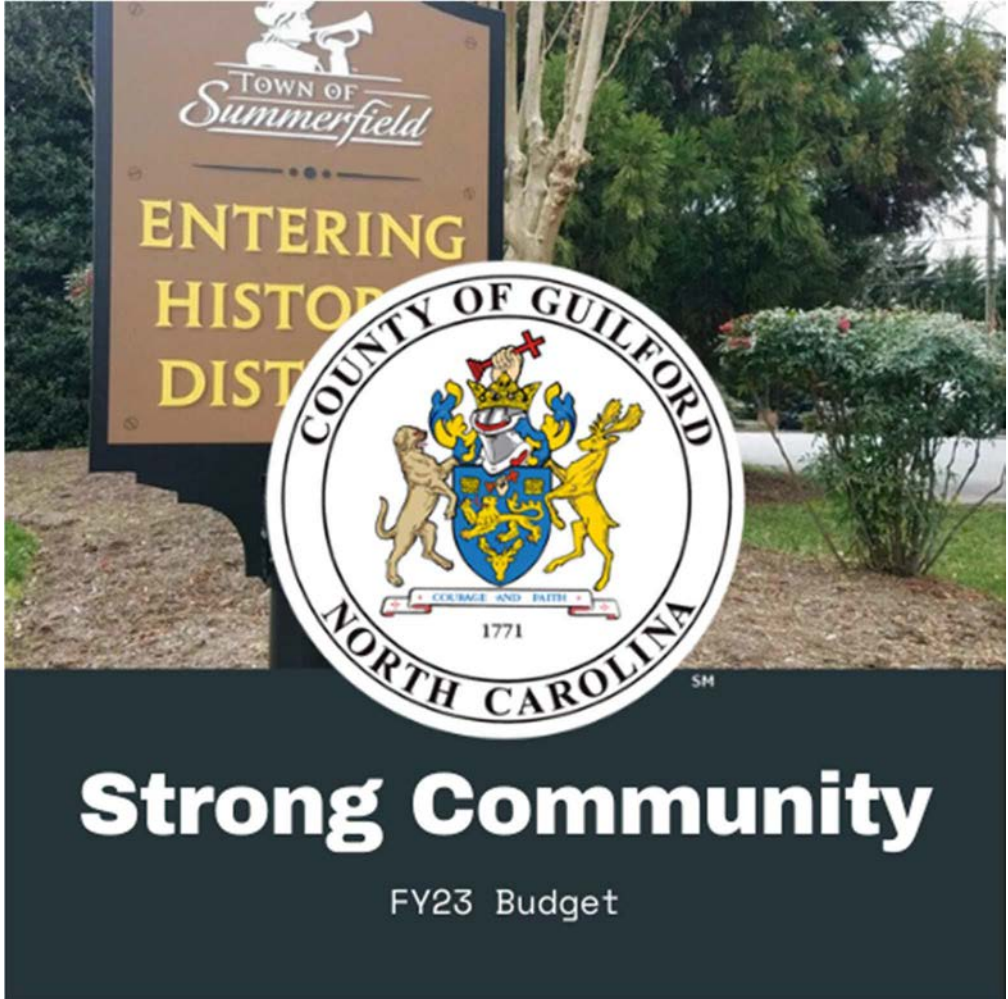
	FY2021 Actual	FY2022 Adopted	FY2022 Amended	FY2023 Adopted	vs. FY22 Adopt (%)
<b>EXPENSE</b>					
Personnel Services	262,385	337,965	357,965	466,371	38%
Supplies & Materials	225	1,250	3,864	1,250	-
Other Services & Charges	3,366	12,080	10,015	60,280	399%
<b>Total Expense</b>	<b>\$265,976</b>	<b>\$351,295</b>	<b>\$371,844</b>	<b>\$527,901</b>	<b>50%</b>
<b>REVENUE</b>					
Intergovernmental	2,084	3,000	3,000	3,000	-
<b>Total Revenue</b>	<b>\$2,084</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>-</b>
<b>County Funds</b>	<b>\$263,892</b>	<b>\$348,295</b>	<b>\$368,844</b>	<b>\$524,901</b>	<b>50%</b>
<b>Positions</b>	<b>4.00</b>	<b>5.00</b>	<b>5.00</b>	<b>6.00</b>	

## FY2023 Budget Highlights

- The FY2023 budget includes an additional Veterans Service Officer to align staff ratios with peer counties at approximately 1 FTE per 5,000 veterans living within Guilford County. Guilford County currently has a veteran population of ~29,600. With an additional position, Guilford County's ratio (1 per 5,918 with an additional FTE) would still be greater than 89 other counties, but more in-line with Cumberland, Onslow, and Mecklenburg Counties.
- Total expenses increased by 50%, largely driven by Personnel Services (Regular Salaries), which increased due to full-year impacts of county-wide merit and a 0.75% State mandated increase in the County's contribution to the Local Government Employees' Retirement System.

## Key Performance Measures

	FY21 Actual	FY22 Estimated	FY23 Projected	Target
Veterans, Dependents, and Survivors Assisted	2,841	3,300	3,500	3,450
Veterans, Dependents, and Survivors Assisted with Obtaining Documentation for Claims	3,560	1,183	2,800	3,000
Veterans Helped with Applications for VA Veterans/Dependents Benefits	675	6,13	700	750
VA Forms prepared for Veterans and Dependents	3,560	1,183	2,800	3,000



# Strong Community

FY23 Budget

# Strong Community



## Public Safety

Guilford County maintains safe and secure communities through strategically coordinated and professional public safety services.



## Recreation & Culture

Guilford County enhances the quality of life in the community by supporting leisure, physical activity, and cultural opportunities.



## Economic Development

Guilford County encourages economic development by working with all stakeholders to create quality jobs and expand and diversify the local and regional economy.

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.

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



**1,520**

animals adopted in FY22

**475**

lost pets reunited with owners  
in FY22



**10,133** tons of scrap tires

**244** tons of appliances

**322** tons of electronic waste

**258** tons of household hazardous waste  
collected and processed

# Strong Community

## Strong Community Summary

The table below provides a summary by departments within Strong Community. More information can be found on each department's budget page.

Department	FY 2021 Actual		FY2022 Adopted Budget		FY 2022 Amended Budget		FY 2023 Adopted Budget	
	Expense	Revenue	Expense	Revenue	Expense	Revenue	Expense	Revenue
Law Enforcement	63,393,113	7,198,087	73,858,710	8,629,878	80,358,889	9,135,433	80,624,096	9,086,128
Emergency Services	22,940,561	20,118,575	36,320,825	20,094,191	38,391,134	20,142,500	39,385,136	19,490,122
Inspections	2,453,948	1,970,197	2,770,478	1,486,250	2,823,389	1,486,250	3,588,375	1,541,006
Planning and Development	867,468	87,454	1,003,730	83,164	1,015,832	83,164	1,349,088	63,625
Economic Develop & Assistance	1,023,419	-	2,244,417	250,000	5,644,025	250,000	1,703,723	-
Animal Services	4,102,671	999,111	4,842,385	1,134,509	4,950,168	1,209,206	4,971,477	1,199,703
Security	2,367,085	31,160	2,644,147	26,600	3,198,222	26,600	3,374,224	26,000
Coordination Services	1,563,231	1,775,843	1,907,075	1,555,225	2,107,737	1,688,905	2,985,854	1,571,725
Cooperative Extension Service	647,767	114,733	735,630	38,800	736,861	38,800	933,271	51,500
Culture & Libraries	1,827,807	-	2,113,485	6,470	3,113,485	6,470	2,350,160	6,470
Parks & Open Space	3,974,129	707,721	5,042,942	1,246,678	5,615,499	1,246,678	5,757,131	1,246,678
Soil & Water Conservation	317,368	37,639	363,871	34,443	390,846	61,418	386,740	62,324
Solid Waste	1,741,213	916,559	1,970,537	1,114,215	2,655,859	1,114,215	2,469,671	1,297,450
<b>Strong Communities Totals</b>	<b>\$107,219,780</b>	<b>\$33,957,079</b>	<b>\$135,818,232</b>	<b>\$35,700,423</b>	<b>\$151,001,946</b>	<b>\$36,489,639</b>	<b>\$149,878,946</b>	<b>\$35,642,731</b>

# Law Enforcement

**Danny Rogers, Sheriff**

[Department Website](#)



**Public  
Safety**

## 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

	FY2021 Actual	FY2022 Adopted	FY2022 Amended	FY2023 Adopted	vs. FY22 Adopt (%)
<b>EXPENSE</b>					
Administration	\$10,504,639	\$12,476,726	\$17,325,925	\$16,037,423	29%
Legal Process	4,702,574	4,894,225	4,894,804	5,126,281	5%
Special Operations	5,324,826	5,543,911	5,642,283	5,995,431	8%
Patrol - Law Enforcement	6,261,598	11,065,704	11,087,079	11,017,511	-
Detention Services	34,782,205	37,803,206	38,488,852	40,152,146	6%
Federal Forfeitures	444,867	246,448	246,448	246,448	-
Other Separate Funding	51,322	20,200	43,707	30,200	50%
Grants	1,321,081	1,808,290	2,629,792	2,018,660	12%
<b>Law Enforcement</b>	<b>\$63,393,113</b>	<b>\$73,858,710</b>	<b>\$80,358,889</b>	<b>\$80,624,096</b>	<b>9%</b>
<b>EXPENSE</b>					
Personnel Services	\$47,357,221	\$56,666,512	\$58,477,921	\$59,546,115	5%
Supplies & Materials	3,657,878	4,143,905	4,454,014	4,400,776	6%
Other Services & Charges	10,432,487	12,353,625	15,251,557	14,236,887	15%
Capital	1,945,526	694,668	2,175,397	2,440,318	251%
<b>Total Expense</b>	<b>\$63,393,113</b>	<b>\$73,858,710</b>	<b>\$80,358,889</b>	<b>\$80,624,096</b>	<b>9%</b>
<b>REVENUE</b>					
Penalties, Fines & Forfeitures	\$249,167	\$10,000	\$10,000	\$60,102	501%
Intergovernmental	868,951	1,802,015	2,307,570	2,248,163	25%
Charges for Service	4,509,687	5,773,117	5,773,117	5,773,117	-
Appropriated Fund Balance	688,898	256,246	256,246	216,246	(16%)
Other Financing Sources	105,973	100,000	100,000	100,000	-
Miscellaneous Revenues	775,411	688,500	688,500	688,500	-
<b>Total Revenue</b>	<b>\$7,198,087</b>	<b>\$8,629,878</b>	<b>\$9,135,433</b>	<b>\$9,086,128</b>	<b>5%</b>
<b>County Funds</b>	<b>\$56,195,026</b>	<b>\$65,228,832</b>	<b>\$71,223,456</b>	<b>\$71,537,968</b>	<b>10%</b>
<b>Positions</b>	<b>669</b>	<b>669</b>	<b>673</b>	<b>673</b>	

# Law Enforcement

## **FY2023 Budget Highlights**

- Total revenue for Law Enforcement increased by 5%, due to alignment of federal revenue with previous year actuals
- Total expense increased by 9%. Personnel Services (Regular Salaries) increased due to full-year impacts of county-wide merit and a 0.75% State mandated increase in the County's contribution to the Local Government Employees' Retirement System. Also, four positions were added mid-year in FY22 to improve security at the courthouse.
- Supplies & Materials increased by 6% due to additional cleaning supplies needed to ensure proper safety against COVID-19, as well as more armory supplies required for appropriate officer training.
- Other Services & Charges increased by 15% mainly due to additional funding in Professional Services for the County's Re-Entry program, as well as increased fuel costs based upon nationwide fuel price increases.
- Capital increased due to increased funding for 50 new vehicle purchases through financing

# Law Enforcement

## Key Performance Measures

	FY21 Actual	FY 22 Estimated	FY23 Projected	Target
<b>Administration</b>				
Total Training Hours	97,953	50,000	50,000	50,000
Training Hours per Officer / Staff	71.9	75	75	75
Cost per Detention Trainee to Successfully Complete the Academy	\$11,684	\$12,500	\$12,500	\$12,500
<b>Legal Process</b>				
Attempts to Serve / Execute all Processes	61,487	63,000	64,000	66,500
Attempts to Serve / Execute all Processes per Deputy	3,610	3,609	3,667	4,100
Cost to Serve / Execute Civil Processes (County Dollars)	\$50	\$55	\$55	\$55
<b>Special Operations</b>				
Investigations Assigned	425	425	425	650
Narcotics Investigations Arrests	389	390	390	175
Investigations per Officer / Detective	26	26	26	25
Percent of Investigations Successfully Cleared	61%	61%	61%	85%
<b>Patrol</b>				
Investigations Assigned	795	795	795	2,500
Investigations per Officer	12	12	12	25
Percent of Investigations Successfully Cleared	68%	68%	68%	75%
Average Response Time from Dispatch to On-Scene (In Minutes)	12:45	12:45	12:45	8:00
All Calls for Service (Includes Dispatched + Self Initiative)	86,927	87,000	87,000	80,000
<b>Detention</b>				
Average Daily Population (ADP)	696	925	925	950
Total Inmates Admitted / Intakes	10,361	20,000	20,000	20,300
Average Length of Stay (In Days)	25	30	30	30
Inmate Meals	869,080	1,175,000	1,175,000	1,180,000
Inmate Disciplinary Reports	1,355	2,000	2,000	2,160
Total Incident Reports	3,665	4,000	4,000	4,800
Inmates Participating in Programs	0	4,250	4,250	4,500



# Emergency Services

**James Albright, Director**

[Department Website](#)



**Public  
Safety**

## **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. 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. The recent pandemic demonstrated the interdependency of the Emergency Management function to most county and city departments.

# Emergency Services

## Budget Summary

	FY2021 Actual	FY2022 Adopted	FY2022 Amended	FY2023 Adopted	vs. FY22 Adopt (%)
<b>EXPENSE</b>					
Emergency Services	\$1,292,677	\$2,159,530	\$2,151,109	\$2,174,717	1%
Emergency Management	569,625	928,726	869,748	891,898	(4%)
Communications	4,466,072	4,744,568	4,991,403	4,850,990	2%
Garage	231,076	333,196	379,466	335,368	1%
Medical	13,884,115	24,544,237	26,372,455	27,468,077	12%
Fire	1,665,134	3,610,568	3,626,952	3,664,089	2%
COVID Initiatives	831,862	-	-	-	-
<b>Emergency Services</b>	<b>\$22,940,561</b>	<b>\$36,320,825</b>	<b>\$38,391,134</b>	<b>\$39,385,136</b>	<b>8%</b>
<b>EXPENSE</b>					
Personnel Services	10,911,194	23,469,373	23,349,621	24,767,006	6%
Supplies & Materials	2,490,127	2,244,375	2,410,269	2,476,375	10%
Other Services & Charges	9,224,367	9,794,927	10,367,179	10,226,909	4%
Capital	315,350	812,150	2,264,064	1,914,846	136%
Other	(475)	-	-	-	-
<b>Total Expense</b>	<b>\$22,940,561</b>	<b>\$36,320,825</b>	<b>\$38,391,134</b>	<b>\$39,385,136</b>	<b>8%</b>
<b>REVENUE</b>					
Intergovernmental	131,253	75,000	87,695	75,000	-
Charges for Service	19,539,363	19,578,444	19,614,058	18,974,375	(3%)
Other Financing Sources	54,908	60,000	60,000	60,000	-
Miscellaneous Revenues	393,052	380,747	380,747	380,747	-
<b>Total Revenue</b>	<b>\$20,118,575</b>	<b>\$20,094,191</b>	<b>\$20,142,500</b>	<b>\$19,490,122</b>	<b>(3%)</b>
<b>County Funds</b>	<b>\$2,821,986</b>	<b>\$16,226,634</b>	<b>\$18,248,634</b>	<b>\$19,895,017</b>	<b>23%</b>
<b>Positions</b>	<b>276.25</b>	<b>276.25</b>	<b>276.25</b>	<b>276.25</b>	

## FY2023 Budget Highlights

- Total revenue decreased by 3% due to a reduction in Charges for Service related to Medicaid patient fees.
- Total expense increased 8%. Personnel Services (Regular Salaries) increased due to full-year impacts of county-wide merit and a 0.75% State mandated increase in the County's contribution to the Local Government Employees' Retirement System.
- The FY2023 adopted budget includes one additional Paramedic to support the STAR Program
- Supplies & Materials increased 10% mainly due to increases in Cleaning Supplies, Drugs, and Medical Supplies. Other Services & Charges increased by 4%, associated with increases in contractual service obligations.
- Capital increased due to scheduled replacement of eleven vehicles.

# Emergency Services

## Key Performance Measures

	FY21 Actual	FY 22 Estimated	FY23 Projected	Target
<b>Emergency Management</b>				
Number of WebEOC activations	26	30	32	24
Percent of time WebEOC is available for disaster response	99%	99%	99%	99%
Number of outside entities that requested and received disaster planning assistance	38	41	45	40
Number of WebEOC activations	26	30	32	24
Percent of time WebEOC is available for disaster response	99%	99%	99%	99%
<b>Maintenance</b>				
Number of vehicles maintained	130	136	141	Demand
Percent of time emergency vehicles are available for duty	95%	98%	98%	98%
Percent of preventative maintenance done on schedule	99%	99.5%	99.75%	99%
<b>Emergency Medical Services</b>				
Number of Paramedic Academy graduates	9	7	12	12-16
Number of EMT graduates	n/a	10	18	24
Number of emergency medical responses	82,444	83,150	85,000	Increases annually
Percent of emergency calls responded to in 10 minutes or less from time of dispatch	82.45%	84%	85%	90%
Patient Satisfaction Rating	96.96%	95%	95%	95%
<b>Fire Marshal</b>				
Completion rate for scheduled inspections	90%	95%	98%	99%
Guilford County Schools Inspections	100%	100%	100%	100%
Number of fire investigations conducted	139	125	125	125
<b>Fire Services</b>				
Total number of calls for the fire support unit (Rescue 50 and Squad 250)	1,382	1,500	1,500	1,500

# Planning, Development & Inspections

**J. Leslie Bell, Director**

[Department Website](#)



**Economic  
Development**

## 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)
- Permitting, Plans Review and Inspections (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 Permitting, Plan Review and Inspection Division** administers state-mandated programs which fall under the Safe and Healthy Communities goal of Guilford County. The overall goal of the Division is to protect the lives, health, and property of Guilford County residents through assuring compliance with the International Building Code (with North Carolina amendments) and per North Carolina General Statute (NCGS) 160D-1104. The Division's responsibilities include: the review of construction building plans and specifications; issuance of permits along with tracking of permitting and inspection data; field inspections for code compliance with all state and local requirements; and issuance of Certificates of Occupancy (CO). 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):

- Administration of the Environmental Regulations of the Guilford County Watershed Protection Ordinance, Stormwater Maintenance, Soil Erosion and Sedimentation Control Ordinance, and Pond Maintenance Program
- Investigation of Drainage, Flooding, and Erosion Complaints
- Soil Investigation Assistance with the Guilford County Health Department
- Plan Review for Grading, Watersheds and Ponds, and Residential and Commercial/Industrial Construction
- Public Outreach and Education

# Planning, Development & Inspections

## Budget Summary

	FY2021 Actual	FY2022 Adopted	FY2022 Amended	FY2023 Adopted	vs. FY22 Adopt (%)
<b>EXPENSE</b>					
Inspections	\$2,453,948	\$2,770,478	\$2,823,389	\$3,588,376	30%
P&D Administration	471,729	489,948	502,050	587,800	20%
Planning & Zoning	395,739	513,782	513,782	661,719	29%
P&D Community Services	-	-	-	99,568	100%
<b>Inspections</b>	<b>\$3,321,416</b>	<b>\$3,774,208</b>	<b>\$3,839,221</b>	<b>\$4,937,463</b>	<b>31%</b>
<b>EXPENSE</b>					
Personnel Services	3,203,839	3,480,913	3,530,913	4,715,346	35%
Supplies & Materials	23,402	28,150	33,315	28,960	3%
Other Services & Charges	94,176	234,334	244,002	193,157	(18%)
Capital	-	30,811	30,811	-	(100%)
<b>Total Expense</b>	<b>\$3,321,416</b>	<b>\$3,774,208</b>	<b>\$3,839,221</b>	<b>\$4,937,463</b>	<b>31%</b>
<b>REVENUE</b>					
Licenses & Permits	1,946,606	1,473,250	1,473,250	1,473,250	-
Charges for Service	111,045	96,164	96,164	131,381	37%
<b>Total Revenue</b>	<b>\$2,057,651</b>	<b>\$1,569,414</b>	<b>\$1,569,414</b>	<b>\$1,604,631</b>	<b>2%</b>
<b>County Funds</b>	<b>\$1,263,765</b>	<b>\$2,204,794</b>	<b>\$2,269,807</b>	<b>\$3,332,832</b>	<b>51%</b>
<b>Positions</b>	<b>35.75</b>	<b>36.75</b>	<b>47.75</b>	<b>51.75</b>	

## FY2023 Budget Highlights

- At the Board of Commissioners meeting on May 5, 2022, the Board approved eleven (11) mid-year positions for Planning & Development, including a Chief Plans Examiner, six (6) Inspectors, a Planning & Zoning Manager, a Planning Technician, a Business Process Analyst (to support EnerGov), and an Administrative Assistant. These positions will support providing a higher level of service to residents, while living into the County's Core Value of *Our People Matter*. Currently, the County is not meeting the 2-day statutory time frame for inspections. Currently, Guilford County performs building inspections services for the unincorporated area of Guilford County and for the Towns of Pleasant Garden, Stokesdale, Oak Ridge, Sedalia, Whitsett, Jamestown, Summerfield, and Piedmont Triad Int'l Airport. An analysis of requested building inspections from January 2021 through April 30, 2022 indicate that an average of 3,527 inspections were requested during this 16-month period. Current Inspectors average 11 inspections per day, while the ideal rate is 9 inspections per day.
- The FY2023 budget includes three (3) new positions including a water quality specialist to meet state standards for protecting nine drinking water supply watersheds, floodplains, and stream buffers. An additional watershed development review engineer is added to support implementation of EnerGov and provide staff time dedicated to watershed and soil erosion configuration. An additional soil erosion control specialist is added to review construction plans for watershed and soil erosion control compliance, issue grading permits, and inspect and monitor watershed control devices. These positions will support service growth due to the County's recent economic development successes.

# Planning, Development & Inspections

- A new manager position is added to provide oversight of the County's Community Development Services, which oversee solid waste services, environmental education and outreach, and soil & water activities.
- Total expenses increased by 35%. Personnel Services (Regular Salaries) increased due to mid-year and recommended position additions, full-year impacts of county-wide merit and a 0.75% State mandated increase in the County's contribution to the Local Government Employees' Retirement System.

## Key Performance Measures

Planning & Development is currently working to develop more comprehensive performance metrics that not only capture appropriate data but serve to inform the public and Board of Commissioners in a manner that fully advances the overall mission of enhancing quality of life for Guilford County residents.

## 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. Funding for these programs was moved to the Coordinated Services department in FY2023.
- **Economic Incentive Grant Program:** The County provides grant funds to qualified companies that meet certain investment, job retention, and/or job creation goals. The FY2023 budget includes planned incentives payments based on prior-approved economic development incentive agreements.

## Budget Summary

	FY2021 Actual	FY2022 Adopted	FY2022 Amended	FY2023 Adopted	vs. FY22 Adopt (%)
<b>EXPENSE</b>					
Economic Dev. & Assistance	\$1,023,419	\$2,244,417	\$5,644,025	\$1,703,723	(24%)
<b>Economic Dev and Assistance</b>	<b>\$1,023,419</b>	<b>\$2,244,417</b>	<b>\$5,644,025</b>	<b>\$1,703,723</b>	<b>(24%)</b>
<b>Total Revenue</b>	-	<b>\$250,000</b>	<b>\$250,000</b>	-	<b>(100%)</b>
<b>County Funds</b>	<b>\$1,023,419</b>	<b>\$1,994,417</b>	<b>\$5,394,025</b>	<b>\$1,703,723</b>	

# Planning, Development & Inspections

## Economic Development Organization Funding

<b>Organization</b>	<b>FY2023 Adopted</b>
Banknote Corp. of America	120,379
Procter & Gamble	406,268
Prepac Mfgr. US LLC	225,981
Qorvo US Inc. (formerly RF Micro)	66,750
RPM Wood Finishes Group, Inc.	50,158
United Parcel Services	71,385
DC Blox, Inc.	195,202
HAECO Education	29,400
High Point Catalyst Project	350,000
TAT Technologies, LTD	8,200

# Animal Services

**Jorge L Ortega, Director**

[Department Website](#)



**Public  
Safety**

## 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's core values are:

### **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

	FY2021 Actual	FY2022 Adopted	FY2022 Amended	FY2023 Adopted	vs. FY22 Adopt (%)
<b>EXPENSE</b>					
Animal Shelter	\$2,706,498	\$3,328,811	\$3,330,007	\$3,483,784	5%
Animal Control	1,396,173	1,513,574	1,650,161	1,487,663	(2%)
<b>Animal Services</b>	<b>\$4,102,671</b>	<b>\$4,842,385</b>	<b>\$4,950,168</b>	<b>\$4,971,447</b>	<b>3%</b>
<b>EXPENSE</b>					
Personnel Services	\$3,168,349	\$3,505,447	\$3,271,710	\$3,633,713	5%
Supplies & Materials	373,206	504,850	622,811	504,850	-
Other Services & Charges	505,890	795,088	853,646	795,088	-
Capital	55,227	37,000	202,000	-	-
<b>Total Expense</b>	<b>\$4,102,671</b>	<b>\$4,842,385</b>	<b>\$4,950,168</b>	<b>\$4,971,447</b>	<b>3%</b>
<b>REVENUE</b>					
Charges for Service	\$849,394	\$1,084,509	1,084,509	\$1,149,703	6%
Appropriated Fund Balance	41,895	-	-	-	-
Miscellaneous Revenues	107,822	50,000	124,697	50,000	-
<b>Total Revenue</b>	<b>\$999,111</b>	<b>\$1,134,509</b>	<b>\$1,209,206</b>	<b>\$1,199,703</b>	<b>6%</b>
<b>County Funds</b>	<b>\$3,103,559</b>	<b>\$3,707,876</b>	<b>\$3,740,962</b>	<b>\$3,771,744</b>	<b>2%</b>
<b>Positions</b>	<b>52</b>	<b>52</b>	<b>52</b>	<b>53</b>	

## FY2023 Budget Highlights

- Personnel Services increased due to the conversion of a part-time position to serve as a rescue coordinator. This position directly impacts Animal Services lifesaving initiatives by transferring animals out of the shelter to avoid euthanasia. In 2021, the PT Rescue Coordinator position was able to coordinate the transfer of 518 dogs and 320 cats. As the demand continues to increase (scale), converting the position to full-time will dedicate resources on a consistent basis to focus on this effort.
- The budget also includes funds for two Animal Control truck replacements through vehicle financing. These are included in the Fleet budget

# Animal Services

## Key Performance Measures

	<b>FY21 Actual</b>	<b>FY22 Estimated</b>	<b>FY23 Projected</b>	<b>Target</b>
<b>Animal Control</b>				
Dispatched Calls	14,702	15,784	15,470	demand
Dispatched Calls per Officer	1,470	1,578	1,547	demand
Calls for Animals Running Loose	3,275	3,406	3,684	demand
Positive Rabies Reports	13	14	14	demand
<b>Animal Shelter</b>				
Number of animals taken in	6,700	6,500	5,500	5,500
Average Daily Population	310	300	250	250
Average Length of Stay	16	14	10	10
Live Release/Outcome Rate	85%	85%	90%	90%

# Security

**Erris Dunston, Assistant County Manager**

[Department Website](#)



**Public  
Safety**

## Department Purpose

The Security Department provides registered armed and unarmed physical and procedural control for the protection of people, property, and assets at Guilford County facilities, in accordance with the North Carolina Private Protective Services and as required by Chapter 74C of the North Carolina Administrative Code. Security provides approximately 1,600 security hours per week protecting residents and employees in County facilities.

Security screens about one million people and 1.3 million hand-carried items in the courthouses per year (except in 2020, due to COVID-19). The Security Department also provides armed 24-hour mobile patrol and security console operations, monitors alarms and CCTV surveillance systems, and maintains ID badge access control systems for approximately 5,000 users. The Security Department supports Human Resources, Sheriff's Department, Greensboro Police Department, District Attorney, Public Defender, and private attorneys in conducting investigations, while making referrals to law enforcement when required. The Security Department also conducts workplace violence training and security surveys for departments.

## Budget Summary

	<b>FY2021 Actual</b>	<b>FY2022 Adopted</b>	<b>FY2022 Amended</b>	<b>FY2023 Adopted</b>	<b>vs. FY22 Adopt (%)</b>
<b>EXPENSE</b>					
Personnel Services	\$1,079,837	\$1,183,039	1,377,115	\$1,935,794	64%
Supplies & Materials	111,152	29,700	75,945	58,572	97%
Other Services & Charges	1,169,596	1,416,408	1,729,707	1,379,858	(3%)
Capital	6,500	15,000	15,455	-	-
<b>Total Expense</b>	<b>\$2,367,085</b>	<b>\$2,644,147</b>	<b>\$3,198,222</b>	<b>\$3,374,224</b>	<b>28%</b>
<b>REVENUE</b>					
Charges for Service	-	\$6,200	\$6,200	\$6,200	-
Miscellaneous Revenues	31,160	20,400	20,400	20,400	-
<b>Total Revenue</b>	<b>\$31,160</b>	<b>\$26,600</b>	<b>\$26,600</b>	<b>\$26,600</b>	<b>-</b>
<b>County Funds</b>	<b>\$2,335,925</b>	<b>\$2,617,547</b>	<b>\$3,171,622</b>	<b>\$3,347,624</b>	<b>28%</b>
<b>Positions</b>	<b>17</b>	<b>17</b>	<b>27</b>	<b>27</b>	

# Security

## FY2023 Budget Highlights

- The total expense increased by 28% due to personnel additions, including 10 mid-year FY2022 additions included in the FY23 budget to support and provide resiliency to maintain full security coverage. The increases within Supplies and Materials reflect the addition equipment needed for the new positions.

## Key Performance Measures

	FY21 Actual	FY22 Estimated*	FY23 Projected	Target
Average response time to incident calls (minutes)	1.75*	1.75	1.75	2.5
Total duty hours including contract security	83,850*	98,822	100,830	94,765
Total incident & injury reports	98*	100	100	100
Screenings in courthouses	1,103,159*	1,105,350	1,105,450	1,102,970
Contraband discovered upon inspection	28,834*	31,650	31,750	31,500
Patrols conducted	36,788*	37,475	37,480	37,000
Square footage monitored	11,391,111*	11,391,111	11,391,111	11,391,111
ID badges issued/updated	1,856*	2,500	2,500	1,800

\*COVID Impacted

# Coordinated Services

**Michael Halford, 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

	FY2021 Actual	FY2022 Adopted	FY2022 Amended	FY2023 Adopted	vs. FY22 Adopt (%)
<b>EXPENSE</b>					
Coord Services Admin	\$30,715	\$15,000	\$15,000	\$1,460,779	9,639%
General Services	192,023	532,500	557,392	165,500	(69%)
JCPC Services	1,340,493	1,359,575	1,535,345	1,359,575	-
<b>Coordination Services</b>	<b>\$1,563,231</b>	<b>\$1,907,075</b>	<b>\$2,107,737</b>	<b>\$2,985,854</b>	<b>57%</b>
<b>EXPENSE</b>					
Personnel Services	-	6,879	6,879	7,658	11%
Other Services & Charges	1,563,231	1,900,196	2,100,858	2,978,196	57%
<b>Total Expense</b>	<b>\$1,563,231</b>	<b>\$1,907,075</b>	<b>\$2,107,737</b>	<b>\$2,985,854</b>	<b>57%</b>
<b>REVENUE</b>					
Intergovernmental	1,498,300	1,505,075	1,638,755	1,521,575	1%
Appropriated Fund Balance	277,304	50,000	50,000	50,000	-
Miscellaneous Revenues	239	150	150	150	-
<b>Total Revenue</b>	<b>\$1,775,843</b>	<b>\$1,555,225</b>	<b>\$1,688,905</b>	<b>\$1,571,725</b>	<b>1%</b>
<b>County Funds</b>	<b>\$(212,612)</b>	<b>\$351,850</b>	<b>\$418,833</b>	<b>\$1,414,129</b>	<b>302%</b>
<b>Positions</b>	<b>0.1</b>	<b>0.1</b>	<b>0.1</b>	<b>0.1</b>	

## FY2023 Budget Highlights

- The FY2023 budget includes a reallocation of funding for outside nonprofit agencies. Previously included in the Economic Development & Assistance budget, these funds are included in the Coordinated Services Administration budget to improve internal collaboration and resource allocation.
- Some funding for outside nonprofit agencies was excluded from the budget to account for new requirements under Session Law 2021-191 (S.B. 473), which modifies governing board members' duty to vote and recusal procedures. This funding will be added to the budget via budget amendments in early FY2023.

# Cooperative Extension

**Heather Schaffer, Director**

[Department Website](#)

## Department Purpose

N.C. Cooperative Extension is a strategic partnership of the N.C. State Extension, The Cooperative Extension Program at N.C. A&T State University, USDA-NIFA, 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 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 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 its efforts on five major initiatives:

- Enhancing agricultural, forest, and food systems;
- Developing responsible youth;
- Strengthening and sustaining families;
- Conserving and improving the environment and natural resources; and
- 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, and 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 focused 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 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 Community Resource Development Program** transforms communities and promotes economic prosperity by improving community collaborations that build engaged leadership, inclusive partnerships, and innovative solutions to improve food access, broadband connectivity, and volunteer service throughout the county.

## Budget Summary

	FY2021 Actual	FY2022 Adopted	FY2022 Amended	FY2023 Adopted	vs. FY22 Adopt (%)
<b>EXPENSE</b>					
Coop Ext - Administration	\$618,580	\$699,328	\$700,559	\$884,571	27%
Extension Programs	29,166	36,302	36,302	48,700	34%
CARES Act - Covid19	21	-	-	-	-
<b>Total Expense</b>	<b>\$647,767</b>	<b>\$735,630</b>	<b>\$736,861</b>	<b>\$933,271</b>	<b>27%</b>
<b>EXPENSE</b>					
Supplies & Materials	23,565	51,300	44,253	55,800	9%
Other Services & Charges	612,022	684,330	692,608	816,962	19%
Capital	12,180	-	-	60,509	100%
<b>Total Expense</b>	<b>\$647,767</b>	<b>\$735,630</b>	<b>\$736,861</b>	<b>\$933,271</b>	<b>27%</b>
<b>REVENUE</b>					
Intergovernmental	17,433	-	-	-	-
Charges for Service	21,617	21,500	21,500	24,700	15%
Appropriated Fund Balance	71,342	-	-	-	-
Miscellaneous Revenues	4,341	17,300	17,300	26,800	55%
<b>Total Revenue</b>	<b>\$114,733</b>	<b>\$38,800</b>	<b>\$38,800</b>	<b>\$51,500</b>	<b>33%</b>
<b>County Funds</b>	<b>\$533,034</b>	<b>\$696,830</b>	<b>\$698,061</b>	<b>\$881,771</b>	



# Cooperative Extension

## FY2023 Budget Highlights

- The FY2023 budget includes funding for an Outreach Specialist position to assist with marketing Cooperative Extension programs and offering increased customer service to the public. This position will assist managing the growing participation in Cooperative Extension programming by scheduling space, assisting the visitors with directions to appropriate locations, serving as a the first face you see when entering the facility, and coordinating marketing and communications.
- Other Services & Charges increased by 19%, associated with increases in contractual service obligations with NC A&T and NCSU to increase staff salaries based on state pay raises.

## Key Performance Indicators

	FY21 Actual	FY22 Estimated	FY23 Projected	Target
<b>Cooperative Extension</b>				
Number of pesticide credit certification hours attained through Cooperative Extension	443	400	450	400
Number of agricultural producers who adopted best management practices and production changes	723	600	650	600
Number of youth served in 4-H and Extension programs (unduplicated)	1,751	1,850	2,000	2,100
Number of plant systems consumers and producers adopting best management practices	950	2,000	2,100	2,000
Number of people gaining basic financial management knowledge and/or skills	1,200	1,250	1,300	1,300
Number of youth and adults completing the Expanded Food and Nutrition Education program	1,535	1,200	1,771	1,771
Number of service hours contributed by Extension volunteers	4,787	4,850	4,950	4,900

# Culture & Libraries

Jason Jones, Assistant County Manager



Recreation  
& Culture

## 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

	FY2021 Actual	FY2022 Adopted	FY2022 Amended	FY2023 Adopted	vs. FY22 Adopt (%)
<b>EXPENSE</b>					
Other Services & Charges	\$1,827,807	\$2,113,485	\$3,113,485	\$2,350,160	11%
<b>Total Expense</b>	<b>\$1,827,807</b>	<b>\$2,113,485</b>	<b>\$3,113,485</b>	<b>\$2,350,160</b>	<b>11%</b>
<b>REVENUE</b>	-	\$6,470	\$6,470	\$6,470	-
<b>County Funds</b>	<b>\$1,827,807</b>	<b>\$2,107,015</b>	<b>\$3,107,015</b>	<b>\$2,343,690</b>	

## FY2023 Budget Highlights

- The FY2023 total library funding allocation increased by 11%, from FY2022 Adopted. The increase in allocations to Greensboro (\$1,647,558) and High Point (\$591,558) is based upon an update to the per capita funding formulas and associated populations. Allocations to both Gibsonville and Jamestown remained unchanged.
- The FY2022 amended budget included a one-time payment of \$1,000,000 to the International Civil Rights Center & Museum

# Culture & Libraries

## Library Funding Breakdown

	FY 2021 Adopted	FY 2022 Adopted	FY2023 Adopted
<u>State Recognized Libraries</u>			
Greensboro (County System)	\$1,356,847	\$1,468,630	\$1,647,558
High Point (Municipal)	359,960	533,855	591,558
<i>Sub-Total</i>	\$1,716,807	\$2,002,485	\$2,239,116
<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>\$1,827,807</b>	<b>\$2,113,485</b>	<b>\$2,350,116</b>

# Parks & Open Space

**Dwight Godwin, Director**

[Department Website](#)



**Recreation  
& Culture**

## **Department Purpose**

In FY2022, Guilford County Parks separated from Facilities to become a stand-alone department. The Parks Department focuses on the planning and maintenance of parks, open space, and other recreational facilities. The department operates with an intended purpose of creating a more inter-connected parks, 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 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 parks guiding principles, we will be focusing our planning objectives with the development of a comprehensive master plan to align our resources and facilities with the mission and vision for our community park system.

# Parks & Open Space

## Budget Summary

	FY2021 Actual	FY2022 Adopted	FY2022 Amended	FY2023 Adopted	Vs. FY22 Adopt (%)
<b>EXPENSE</b>					
Culture-Recreation (Parks)	\$355,830	\$388,679	\$377,376	\$681,164	75%
Bryan Park North	-	5,200	5,200	5,200	-
Bur-Mil Park	960,762	1,035,150	1,120,062	1,218,513	18%
Gibson Park	308,749	247,430	266,935	211,681	(14%)
Guilford Mackintosh Park	172,235	213,900	213,900	230,120	8%
Hagan-Stone Park	716,625	844,552	877,815	925,303	10%
Northeast Park	659,718	829,069	913,925	927,076	12%
Southwest Park	260,148	264,659	266,701	292,571	11%
Triad Park	281,334	586,722	892,110	586,722	-
Parks - Other	258,726	627,581	681,476	678,783	8%
<b>Culture-Recreation (Parks)</b>	<b>\$3,974,129</b>	<b>\$5,042,942</b>	<b>\$5,615,499</b>	<b>\$5,757,132</b>	<b>14%</b>
<b>EXPENSE</b>					
Personnel Services	\$2,281,704	\$2,628,573	\$2,628,573	3,110,811	18%
Supplies & Materials	203,173	234,548	265,882	263,788	13%
Other Services & Charges	1,374,854	2,029,821	2,563,440	2,244,530	11%
Capital	114,398	150,000	157,605	138,003	(8%)
<b>Total Expense</b>	<b>\$3,974,129</b>	<b>\$5,042,942</b>	<b>\$5,615,499</b>	<b>\$5,757,132</b>	<b>14%</b>
<b>REVENUE</b>					
Charges for Service	\$603,040	\$1,032,677	\$1,032,677	\$1,032,677	-
Other Financing Sources	11,300	5,400	5,400	5,400	-
Miscellaneous Revenues	93,381	208,601	208,601	208,601	-
<b>Total Revenue</b>	<b>\$707,721</b>	<b>\$1,246,678</b>	<b>\$1,246,678</b>	<b>\$1,246,678</b>	<b>-</b>
<b>County Funds</b>	<b>\$3,266,407</b>	<b>\$3,796,264</b>	<b>\$4,368,821</b>	<b>\$4,510,454</b>	<b>19%</b>
<b>Positions</b>	<b>31</b>	<b>31</b>	<b>31</b>	<b>31</b>	

## FY2023 Budget Highlights

- The Parks FY2023 expense budget increased by 14%, primarily driven by Personnel Services, which increased due to additional funding for part-time enhancements in oversight at county pools, as well as full-year impacts of county-wide merit and a 0.75% State mandated increase in the County's contribution to the Local Government Employees' Retirement System.
- Supplies & Materials increased by 13% due to additional building materials needed for park facility improvements.
- Other Services & Charges increased by 11% due mainly to a projected increase in Professional Services for lifeguard management services, as well as increased fuel costs.

## Key Performance Indicators

The Parks Department is currently working to develop more comprehensive performance metrics that not only capture appropriate data but serve to inform the public and Board of Commissioners in a manner that fully advances the overall mission of enhancing quality of life for Guilford County residents.

# Soil & Water Conservation

**J. Leslie Bell, Director**  
[Department Website](#)



**Recreation  
& Culture**

## 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

	FY2021 Actual	FY2022 Adopted	FY2022 Amended	FY2023 Adopted	vs. FY22 Adopt (%)
<b>EXPENSE</b>					
Soil & Water Conservation	\$316,727	\$359,578	\$386,553	\$382,383	6%
GC S&WCD Foundation Acct.	641	4,293	4,293	4,358	2%
<b>Soil &amp; Water Conservation</b>	<b>\$317,368</b>	<b>\$363,871</b>	<b>\$390,846</b>	<b>\$386,741</b>	<b>6%</b>
<b>EXPENSE</b>					
Personnel Services	242,032	271,928	271,928	252,705	(7%)
Supplies & Materials	5,702	6,105	7,305	10,135	66%
Other Services & Charges	69,634	85,838	111,613	123,901	44%
<b>Total Expense</b>	<b>\$317,368</b>	<b>\$363,871</b>	<b>\$390,846</b>	<b>\$386,741</b>	<b>6%</b>
<b>REVENUE</b>					
Intergovernmental	30,480	30,150	57,125	55,466	84%
Charges for Service	845	1,250	1,250	1,250	-
Appropriated Fund Balance	4,850	1,443	1,443	528	(63%)
Miscellaneous Revenues	1,464	1,600	1,600	5,080	218%
<b>Total Revenue</b>	<b>\$37,639</b>	<b>\$34,443</b>	<b>\$61,418</b>	<b>\$62,324</b>	<b>81%</b>
<b>County Funds</b>	<b>\$279,729</b>	<b>\$329,428</b>	<b>\$329,428</b>	<b>\$324,417</b>	<b>(2%)</b>
<b>Positions</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	

# Soil & Water Conservation

## FY2023 Budget Highlights

- The FY2023 expense budgeted increased by 6%, largely driven by Other Services & Charges, which increased by 44% due to increases in contractual service obligations.

## Key Performance Indicators

	FY21 Actual	FY22 Estimated	FY23 Planned	Target
<b>Agricultural Cost Share Program (ACSP &amp; AgWRAP)</b>				
Ag. Cost Share Contracts	19	6	12	12
Ag. Cost Share Contracts Total Value	\$172,801	\$59,653	\$80,000	\$80,000
<b>Community Conservation Assistance Program (CCAP)</b>				
CCAP Cost Share Contracts	1	1	3	3
CCAP Cost Share Contracts Total Value	\$47,800	\$1,500	\$4,500	\$4,500
<b>Environmental Quality Incentive Program (EQIP)</b>				
EQIP Contract Total Value	\$34,408	\$50,000	\$50,000	\$50,000
<b>Technical Assistance Programs</b>				
Total Farms in Program	801	801	802	802
# Farms with Conservation Plans	1,895	1,901	1,901	1,901
<b>Outreach, Education &amp; Other Programs</b>				
Educational Services Participants <sup>[1]</sup>	1,211	975	52,500	52,500
No-Till Drill Assistance Program Acres	100	150	150	150
VAD & Enhanced VAD Acres Added	477	597	597	597

[1] Higher numbers in FY21 due to increase in social media (farmer highlights) during Covid-19 restrictions and amidst cancelled activities.

# 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 environmental 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. Guilford County owns and maintains a permitted solid waste collection facility (located at 2138 Bishop Road within the Greensboro city limits), which functions as both headquarters for the three state-mandated waste management programs and 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. Special outreach programs and one-day events held throughout the year complement the array of solid waste services the Division provides to the public. 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. Annual environmental educational programs help to fulfill state requirements include the Kids, Cans & Cash Elementary School Recycling Challenge, co-sponsored by Guilford County and the City of High Point that incorporates information about recycling into an entertaining and engaging magic show for elementary students.

## Budget Summary

	FY2021 Actual	FY2022 Adopted	FY2022 Amended	FY2023 Adopted	vs. FY22 Adopt (%)
<b>EXPENSE</b>					
Waste Disposal Administration	\$94,581	\$102,055	\$111,955	\$152,454	49%
Waste Disposal	1,646,631	1,868,482	2,543,904	2,317,217	24%
<b>Solid Waste</b>	<b>\$1,741,213</b>	<b>\$1,970,537</b>	<b>\$2,655,859</b>	<b>\$2,469,671</b>	<b>25%</b>
<b>EXPENSE</b>					
Personnel Services	460,290	510,161	510,161	669,681	31%
Supplies & Materials	9,974	12,606	12,706	10,550	(16%)
Other Services & Charges	1,196,237	1,447,770	2,037,642	1,612,763	11%
Capital	74,712	-	95,350	176,677	100%
<b>Total Expense</b>	<b>\$1,741,213</b>	<b>\$1,970,537</b>	<b>\$2,655,859</b>	<b>\$2,469,671</b>	<b>25%</b>
<b>REVENUE</b>					
Intergovernmental	878,926	1,074,715	1,074,715	1,255,000	17%
Charges for Service	12,770	13,000	13,000	14,750	14%
Appropriated Fund Balance	1,850	-	-	-	-
Miscellaneous Revenues	23,013	26,500	26,500	27,700	5%
<b>Total Revenue</b>	<b>\$916,559</b>	<b>\$1,114,215</b>	<b>\$1,114,215</b>	<b>\$1,297,450</b>	<b>16%</b>
<b>County Funds</b>	<b>\$824,654</b>	<b>\$856,322</b>	<b>\$1,541,644</b>	<b>\$1,172,221</b>	<b>37%</b>
<b>Positions</b>	<b>6.25</b>	<b>6.25</b>	<b>6.25</b>	<b>8.25</b>	



# Solid Waste

## **FY2023 Budget Highlights**

- The FY2023 budget includes two positions to address a growing backlog of complaints, including an 84% increase in illegal dumping and burning complaints (124 to 228 complaints). It historically takes two months to resolve approximately 75% of complaints and up to four months to resolve another 20% of complaints. There is currently one (1) FTE assigned to this area to cover 465 square miles with 128,205 residents in the unincorporated areas. Forsyth County has three (3) full-time employees assigned to this type of work. One of the two requested positions would assist with mandated solid waste programs (scrap tires, white goods, and electronic waste) reporting and implementation, and allow for additional landfill inspections. This work would include assisting with waste haulers and customer service / customer bill of rights.
- Total revenue increased by 16%, mainly due to increases in Intergovernmental Revenue.
- Total expenses increased by 25%. Personnel Services (Regular Salaries) increased due to the addition of new staff, full-year impacts of county-wide merit and a 0.75% State mandated increase in the County's contribution to the Local Government Employees' Retirement System.
- Other Services & Charges increased by 14%, associated with increases in cost per ton for Scrap Tire Disposal.
- Capital increased by \$176,677 due to major equipment replacement.

## **Key Performance Indicators**

Solid Waste is currently working to develop more comprehensive performance metrics that not only capture appropriate data, but serve to inform the public and Board of Commissioners in a manner that fully advances the overall mission of enhancing quality of life for Guilford County residents

# Guilford Metro 911

Melanie Neal, Director



Public Safety

## Department Purpose

Guilford Metro 911 (GM911) was established as a joint consolidated operation of the City of Greensboro and County of Guilford governments to provide for 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 (law, fire, EMS or other agencies) via the 911 system. All GM911 professionals are employed by the City of Greensboro, while Guilford County contracts with the City for its services.

Guilford Metro 911 receives, processes and dispatches emergent and non-emergent requests for service and employs superior professional protocols that allow its staff to provide Dispatch Life Support instructions as needed. The goal of GM911 is to provide a professional level of service 24 hour-a-day, 7-days-a-week with the most highly trained and dedicated 9-1-1 employees possible.

## Budget Summary

	FY2021 Actual	FY2022 Adopted	FY2022 Amended	FY2023 Adopted	vs. FY22 Adopt (%)
<b>EXPENSE</b>					
Communications-Metro 911 Center	\$3,145,559	\$3,225,008	\$3,422,144	\$3,603,490	12%
<b>Total Expense</b>	<b>\$3,145,559</b>	<b>\$3,225,008</b>	<b>\$3,422,144</b>	<b>\$3,603,490</b>	<b>12%</b>
<b>REVENUE</b>	-	-	-	-	-
<b>County Funds</b>	<b>\$3,145,559</b>	<b>\$3,225,008</b>	<b>\$3,422,144</b>	<b>\$3,603,490</b>	<b>12%</b>
<b>Positions</b>	-	-	-	-	

Note: the totals above are part of the overall Emergency Services budget.

## Key Performance Measures

	FY21 Actual	FY22 Est.	FY23 Proj.	Target
Percentage of 911 calls answered within 10 seconds or less	99%	98%	98%	99%
Percentage of non-emergency calls answered within 15 seconds or less	96%	95%	95%	95%
Percentage of Fire calls dispatched within 64 seconds	91%	90%	90%	90%
ACE Accreditation Met - EMD (Medical)	YES	YES	YES	YES
ACE Accreditation Met - EFD (Fire)	YES	YES	YES	YES



# Quality Government



## Organizational Excellence

Guilford County provides the highest possible level of services by being a fiscally sound organization that values a high-performing, professional, and innovative workforce.



## Infrastructure

Guilford County provides safe, adequate, public facilities that support the service, access, and technological needs of the public while optimizing the utilization of all properties.

**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.

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



**14,462**

facilities work orders received



**15,425**

job applications submitted for Guilford County positions in FY22



**49,262**

square feet of additional facility space added in FY22

# Quality Government

## Quality Government Summary

The table below provides a summary by departments within Quality Government. More information can be found on each department's budget page.

Department	FY 2021 Actual		FY2022 Adopted Budget		FY 2022 Amended Budget		FY 2023 Adopted Budget	
	Expense	Revenue	Expense	Revenue	Expense	Revenue	Expense	Revenue
County Administration	1,329,245	53,803	2,148,069	-	2,314,924	-	2,708,229	-
County Attorney	2,721,106	7,471	3,511,254	12,000	3,443,666	12,000	4,119,234	12,000
County Commissioners & Clerk	1,296,341	-	1,087,295	30,024	1,378,195	30,024	1,475,158	29,000
Budget & Management Services	397,195	-	832,069	67,678	602,244	67,678	1,132,881	67,678
Elections	3,787,470	712,861	3,298,755	448,500	3,056,349	502,390	3,452,940	298,200
Facilities	9,442,145	888,533	9,574,958	1,352,262	9,979,282	1,352,262	10,776,887	1,240,362
Finance	2,627,572	117,400	3,006,636	100,000	3,108,292	100,000	3,234,738	125,000
Fleet Operation	927,368	39,504	807,158	25,000	1,452,930	25,000	1,582,222	52,000
Human Resources	8,603,124	-	8,401,062	-	9,526,185	-	9,839,730	-
Information Technology	12,009,038	761	12,598,007	3,216	12,896,898	3,216	16,834,092	3,216
Internal Audit	584,909	-	705,799	-	754,626	-	810,457	-
Public Relations	-	-	595,091	-	270,091	-	677,526	-
Purchasing	391,130	-	443,305	-	598,420	-	989,079	-
Register of Deeds	2,294,031	8,305,574	2,656,585	7,004,568	2,698,609	7,004,568	3,103,863	8,166,540
Tax	7,046,829	2,066,787	8,102,396	2,215,155	8,882,730	2,215,155	8,441,489	2,309,061
<b>Quality Government Totals</b>	<b>\$53,457,503</b>	<b>\$12,192,694</b>	<b>\$57,768,439</b>	<b>\$11,258,403</b>	<b>\$60,963,441</b>	<b>\$11,312,293</b>	<b>\$69,178,525</b>	<b>\$12,303,057</b>

# 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. The Manager's Office is working to form a Diversity, Equity, and Inclusion program.

Since FY2019, the **Minority and Women-Owned Business Enterprise (MWBE) program** has been housed within the Administration department. The MWBE Program is designed to advocate for MWBE businesses, support inclusion of diverse suppliers, and provide equal access to opportunities to participate in all aspects of the County's contracting and procurement programs in accordance with NC General Statute 143. These include: Professional Services; Goods and Other Services; Architectural and Engineering Services, and Construction. This program is dedicated to the success of minority and women-owned businesses. Additionally, the program supports training for minority and women-owned businesses to become certified through the State's Historically Underutilized Business (HUB) program. The goal of the program is to increase participation of minority and women-owned businesses in Guilford County and the surrounding community through outreach, strategic partnerships, and training to provide businesses with tools that will promote economic growth and development. Guilford County has an MWBE utilization goal of 16%.

# County Administration

## Budget Summary

	FY2021 Actual	FY2022 Adopted	FY2022 Amended	FY2023 Adopted	vs. FY22 Adopt (%)
<b>EXPENSE</b>					
County Administration	\$1,118,439	\$1,326,248	\$1,513,103	\$1,596,926	20%
MWBE Program	170,929	321,821	521,821	385,047	20%
Equity, Diversity, & Inclusion	-	-	-	226,256	100%
Reserve for Contingency	399	500,000	280,000	500,000	-
<b>County Administration</b>	<b>\$1,329,245</b>	<b>\$2,148,069</b>	<b>\$2,314,924</b>	<b>\$2,708,229</b>	<b>26%</b>
<b>EXPENSE</b>					
Personnel Services	\$1,036,581	\$1,235,338	\$1,291,338	\$1,689,809	37%
Supplies & Materials	47,047	20,100	20,923	20,400	1.5%
Other Services & Charges	245,616	892,631	1,002,663	998,020	12%
<b>Total Expense</b>	<b>\$1,329,245</b>	<b>\$2,148,069</b>	<b>\$2,314,924</b>	<b>\$2,708,229</b>	<b>26%</b>
<b>REVENUE</b>					
Intergovernmental	\$26,451	-	-	-	-
Appropriated Fund Balance	27,353	-	-	-	-
<b>Total Revenue</b>	<b>\$53,803</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>County Funds</b>	<b>\$1,275,442</b>	<b>\$2,148,069</b>	<b>\$2,314,924</b>	<b>\$2,708,229</b>	<b>26%</b>
<b>Positions</b>	<b>7.90</b>	<b>8.90</b>	<b>9.90</b>	<b>12.90</b>	

## FY2023 Budget Highlights

- Personnel Services (Regular Salaries) increased due to full-year impacts of county-wide merit and a 0.75% State mandated increase in the County's contribution to the Local Government Employees' Retirement System.
- The FY2023 budget includes one (1) position in County Administration to provide project management expertise for special projects. This position will support the Assistant County Managers for Successful People, Strong Community, and Quality Government.
- The FY2023 budget includes one (1) Economic Analyst position to support recent economic development successes and provide navigation support between the County and community partners.
- The FY2023 budget includes one (1) position for the MWBE program to help maintain compliance with county policies and support the County's disparity study.
- Other Services & Charges includes \$100,000 to support the growth of the Diversity, Equity, and Inclusion program.

## Key Performance Measures

The MWBE Program is currently working to develop more comprehensive performance metrics that not only capture appropriate data but serve to inform the public and Board of Commissioners in a manner that fully advances the overall mission of reducing community disparities and providing organizational excellence for Guilford County residents.

# County Attorney

**Matthew Mason, Interim County Attorney**

[Department Website](#)



**Organizational  
Excellence**

## Department Purpose

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 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, lesson 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 surrounding county. The County Attorney's Office also represents and defends individual commissioners, officials, and all County-related employees in the absence of conflict.

## Budget Summary

	FY2021 Actual	FY2022 Adopted	FY2022 Amended	FY2023 Adopted	vs. FY22 Adopt (%)
<b>EXPENSE</b>					
Personnel Services	\$2,452,205	\$3,058,537	\$2,920,177	\$3,695,517	21%
Supplies & Materials	15,142	16,300	22,080	29,300	80%
Other Services & Charges	253,759	436,417	501,409	394,417	(10%)
<b>Total Expense</b>	<b>\$2,721,106</b>	<b>\$3,511,254</b>	<b>\$3,443,666</b>	<b>\$4,119,234</b>	<b>17%</b>
<b>REVENUE</b>					
Charges for Service	\$7,471	\$12,000	\$12,000	\$12,000	-
<b>Total Revenue</b>	<b>\$7,471</b>	<b>\$12,000</b>	<b>\$12,000</b>	<b>\$12,000</b>	<b>-</b>
<b>County Funds</b>	<b>\$2,713,635</b>	<b>\$3,499,254</b>	<b>\$3,431,666</b>	<b>\$4,107,234</b>	<b>17%</b>
<b>Positions</b>	<b>26</b>	<b>26</b>	<b>25</b>	<b>29</b>	



# County Attorney

## FY2023 Budget Highlights

- The FY23 budget increased by 17%, due to the addition of three positions to provide paralegal support across the office, incorporate two additional attorneys to assist with meeting the industry standard recommended caseload, as well as full-year impacts of county-wide merit and a 0.75% State mandated increase in the County's contribution to the Local Government Employees' Retirement System. Two positions were transferred mid-year to the Purchasing department due to centralization of the County's contract process.
- Supplies & Materials increased by 79.8% due to proper alignment of numerous expenses at the recommendation of Internal Audit that were previously coded in Other Services & Charges, which reduced by 9.6%.
- With the adoption of the FY2023 budget, the Board of Commissioners added three (3) additional positions to support workloads of the County Attorney's Office.

## Key Performance Measures

	FY21 Actual	FY22 Estimated	FY23 Projected	Target
Percent of staff credential maintained through attainment of required CLE credits and CPE credits	100%	100%	100%	100%
Percent of TPR juvenile court orders filed within 30 calendar days	84%	90%	95%	100%
Percent of juvenile court orders filed within 30 calendar days	70%	85%	90%	100%
Percent of protective services or guardianship petitions filed of adult services matters within 10 calendar days of referral to legal.	95%	95%	100%	100%
Percent of initial ordinance enforcement matters initiated within 15 days of referral to the County Attorney's Office	95%	95%	100%	100%
Percent of initial bankruptcy/collection matters initiated within 15 days of referral to the County Attorney's Office	95%	95%	99%	100%
Percent of pre-foreclosure files received from the Tax Department resulting in pre-foreclosure letters by June 30 <sup>th</sup> .	N/A	100%	100%	100%
Screen/Interview Recovery Court incarcerated referrals within 48 hours/2 business days.	90%	95%	95%	100%
Referral of active Recovery Court Program participants to TASC/Mental Health and/or Substance Use Disorder Treatment within 5 business days.	90%	95%	95%	100%
Follow up by staff on all referrals within 5 business days after initial referral	90%	95%	95%	100%

# County Clerk & Commissioners

**Robin Keller, County Clerk**

[Department Website](#)



## Department Purpose

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

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

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

Additionally, in accordance with and pursuant to Board of Commissioner goals and directives, the Clerk's office oversees and manages county 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

	FY2021 Actual	FY2022 Adopted	FY2022 Amended	FY2023 Adopted	vs. FY22 Adopt (%)
<b>EXPENSE</b>					
Personnel Services	\$749,569	\$670,054	\$900,054	\$1,040,070	55%
Supplies & Materials	37,894	25,890	65,949	79,448	207%
Other Services & Charges	508,878	391,351	413,492	355,640	(9%)
<b>Total Expense</b>	<b>\$1,296,341</b>	<b>\$1,087,295</b>	<b>\$1,379,495</b>	<b>\$1,475,158</b>	<b>36%</b>
<b>REVENUE</b>					
Intergovernmental	-	\$27,024	\$27,024	\$26,000	(4%)
Charges for Service	-	3,000	3,000	3,000	-
<b>Total Revenue</b>	<b>-</b>	<b>\$30,024</b>	<b>\$30,024</b>	<b>\$29,000</b>	<b>(3%)</b>
<b>County Funds</b>	<b>\$1,296,341</b>	<b>\$1,057,271</b>	<b>\$1,349,471</b>	<b>\$1,446,158</b>	<b>37%</b>
<b>Positions*</b>	<b>13</b>	<b>13</b>	<b>13</b>	<b>15</b>	

\* Note: In FY 21, the County Commissioners and County Clerk's department budgets were combined. The nine County Commissioners were moved to the existing Clerk's Department budget. In FY22, the Communications Manager position was moved from the Clerk's Department to the new Public Relations Department.

## FY2023 Budget Highlights

- The County Clerk's Office responds to a growing number of public records requests as an example of the County's transparency. As the custodian of the records retention schedule, the Clerk's Office must manually review material before providing a records request. Since June 1, 2021, the County has received 611 public records requests and closed 520 of those requests. The average processing and response time are 11.4 days due to the complexity, documentation, and legal review of each request. The FY2023 budget includes a Public Records Coordinator to serve as point on this work, which is currently shared among Clerk's Office staff.
- The FY2023 budget includes an administrative support position to support the County Clerk's Office.
- Personnel Services (Regular Salaries) increased due to the addition of new positions and for full-year impacts of county-wide merit and a 0.75% State mandated increase in the County's contribution to the Local Government Employees' Retirement System.

# 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

	FY2021 Actual	FY2022 Adopted	FY2022 Amended	FY2023 Adopted	vs. FY22 Adopt (%)
<b>EXPENSE</b>					
Personnel Services	\$292,503	\$697,038	\$462,038	\$962,369	38%
Supplies & Materials	395	2,100	9,985	2,100	-
Other Services & Charges	104,296	132,931	126,821	168,412	27%
Capital	-	-	3,800	-	-
<b>Total Expense</b>	<b>\$397,194</b>	<b>\$832,069</b>	<b>\$602,244</b>	<b>\$1,132,881</b>	<b>36%</b>
<b>REVENUE</b>					
Miscellaneous Revenues	-	\$67,678	\$67,678	\$67,678	-
<b>Total Revenue</b>		<b>\$67,678</b>	<b>\$67,678</b>	<b>\$67,678</b>	-
<b>County Funds</b>	<b>\$397,194</b>	<b>\$764,391</b>	<b>\$534,566</b>	<b>\$1,065,203</b>	<b>39%</b>
<b>Positions</b>	<b>6.0</b>	<b>7.0</b>	<b>7.0</b>	<b>9.0</b>	

## FY2023 Budget Highlights

- Budget and Management facilitates resource allocation and engages in intentional collaboration across departments to support alignment to the One Guilford Action Plan. The FY2023 budget includes two positions for a dedicated process improvement team. This team will partner with county departments and agencies to empower employees to improve their work processes through training, coaching, and support.

# Elections

**Charlie Collicutt, Director**

[Department Website](#)



## Department Purpose

The Board of Elections provides all qualified citizens with the opportunity to vote in fair, accurate, and open elections set forth by Constitutional rights, Statutory requirements, and State Board of Election directive. The Board of Elections provides this through the following: maintenance of the voter registration database; collection and audit of campaign finance records for local candidates; testing, maintenance, and implementation of the voting system; ensuring the proper conduct of all elections through election day, early, and by-mail voting; and confirms through required processes and audits the accurate tabulation of all votes. 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.

The Board of Elections hires and trains nearly 1,500 workers for each election (with election day, early, and by-mail voting), 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 and maintains the voting system for proper use in the elections and retains the staff to handle the logistics required. Finally, the Board utilizes adequate staff available to handle everyday voter registration activities and communications with voters.

## Budget Summary

	FY2021 Actual	FY2022 Adopted	FY2022 Amended	FY2023 Adopted	vs. FY22 Adopt (%)
<b>EXPENSE</b>					
Personnel Services	\$2,686,622	\$2,427,770	\$2,128,794	\$2,400,734	(1%)
Supplies & Materials	553,058	358,813	361,397	473,591	32%
Other Services & Charges	547,791	512,172	566,158	578,615	13%
<b>Total Expense</b>	<b>\$3,787,470</b>	<b>\$3,298,755</b>	<b>\$3,056,349</b>	<b>\$3,452,940</b>	<b>5%</b>
<b>REVENUE</b>					
Intergovernmental	\$712,652	\$120,000	\$173,890	-	(100%)
Charges for Service	5	328,300	328,300	298,000	(9%)
Miscellaneous Revenues	204	200	200	200	-
<b>Total Revenue</b>	<b>\$712,861</b>	<b>\$448,500</b>	<b>\$502,390</b>	<b>\$298,200</b>	<b>(34%)</b>
<b>County Funds</b>	<b>\$3,074,610</b>	<b>2,850,255</b>	<b>\$2,553,959</b>	<b>\$3,154,740</b>	<b>11%</b>
<b>Positions</b>	<b>16</b>	<b>16</b>	<b>16</b>	<b>16</b>	

# Elections

## FY2023 Budget Highlights

- The FY 2023 expense budget increased by 4.7% from FY22 Adopted. However, the net budget increased by 10.7%, due to an adjustment in the State’s election calendar and the associated revenue shift.
- Supplies & Materials increased by 32% due to additional costs of ballots needed for a large county-wide election.
- Other Services & Charges increased by 13% due to required mailings as well as additional cost of higher voter activity through by-mail voting.

## Key Performance Measures

	FY21 Actual	FY22 Estimated	FY23 Projected	Target
% of Voting Age Population registered	86.5%	85%	87%	88%
% of Provisional Ballots Counted	33.8%	55%	45%	45%
Number of Elections	1	3	2	2
County funds per registered voter	\$8.42	\$7.65	\$8.74	\$8.50
Precinct Officials used	2,031	1,702	3,400	2,700
Number of duplicate registrations processed	77,102	6,600	27,000	40,000
Total transactions	176,313	48,500	95,000	100,000

# Facilities

**Eric Hilton, Director**

[Department Website](#)



## Department Purpose

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

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

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

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

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

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

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

# Facilities

## Budget Summary

	FY2021 Actual	FY2022 Adopted	FY2022 Amended	FY2023 Adopted	vs. FY22 Adopt (%)
<b>EXPENSE</b>					
Facilities Administration	\$722,257	\$589,867	\$726,659	\$1,299,353	120%
Buildings	3,482,530	3,574,511	3,781,114	3,758,328	5%
Operations	2,797,371	3,225,732	3,130,574	3,908,463	21%
Distribution Services	214,485	234,249	234,264	107,068	(54%)
Parking	78,730	129,136	166,937	125,136	(3%)
Court	1,556,753	1,267,208	1,237,110	1,267,208	-
Property Management	485,309	554,255	494,255	311,330	(44%)
CARES Act - Covid19	85	-	8,369	-	-
COVID Initiatives	104,624	-	-	-	-
<b>Facilities</b>	<b>\$9,442,145</b>	<b>\$9,574,958</b>	<b>\$9,779,282</b>	<b>\$10,776,887</b>	<b>13%</b>
<b>EXPENSE</b>					
Personnel Services	\$3,907,698	\$4,459,598	\$4,289,598	\$5,139,550	15%
Supplies & Materials	562,731	645,250	699,856	911,900	41%
Other Services & Charges	3,369,217	4,870,110	3,703,529	5,275,437	8%
Capital	546,819	-	61,298	-	-
Other	1,055,680	(400,000)	1,025,000	(550,000)	(37%)
<b>Total Expense</b>	<b>\$9,442,145</b>	<b>\$9,574,958</b>	<b>\$9,779,282</b>	<b>\$10,776,887</b>	<b>13%</b>
<b>REVENUE</b>					
Charges for Service	\$383,055	\$748,000	\$748,000	\$748,000	-
Other Financing Sources	12,184	-	-	-	-
Miscellaneous Revenues	493,294	604,262	604,262	492,362	(19%)
<b>Total Revenue</b>	<b>\$888,533</b>	<b>\$1,352,262</b>	<b>\$1,352,262</b>	<b>\$1,240,362</b>	<b>(8%)</b>
<b>County Funds</b>	<b>\$8,553,612</b>	<b>\$8,222,696</b>	<b>\$8,427,020</b>	<b>\$9,536,524</b>	<b>16%</b>
<b>Positions</b>	<b>59</b>	<b>59</b>	<b>62</b>	<b>67</b>	

## FY2023 Budget Highlights

- The Facilities department maintains our aging facilities and the county's portfolio of properties. The County recently added 49,262 additional square feet of facility space. For comparison purposes, this would equate to ~20 new single-family homes to maintain in addition to existing facilities requiring additional maintenance. Work orders for facilities increased 19% since 2017. In the last year, facilities received 14,462 work orders. On average, a facilities maintenance technician is assigned 439 work orders per year. Based on metrics from the Association of Physical Plan Administrators, utilizing the number of FTE per square footage maintained, the FY2023 budget includes an additional 4 facility maintenance technicians based on current square footage. This would reduce the average number of work orders to 391 per year.
- One additional position is included to support management of the County's property portfolio. Three positions were also added mid-year to address staffing shortcomings with the growing properties maintained within the County.
- Supplies & Materials increased by 41%, associated with additional wearing apparel needed for new staff, as well as inventory needs including HVAC filters, cleaning supplies, keys, and fire extinguishers.



# Facilities

- Other Services & Charges increased by 8% driven by additional funding for Special Facilities Maintenance as well as Routine Building Maintenance to aide in deferred maintenance needs throughout the County.

## Key Performance Measures

	<b>FY21 Actual</b>	<b>FY22 Estimated</b>	<b>FY23 Projected</b>
Total Square Feet Maintained	2,553,696	2,602,958	2,622,958
Repairs & Maintenance Funding per Sq. Ft	\$1.46	\$1.89	\$1.89
Special Facility Project Funding per Sq. Ft	\$0.56	\$1.10	\$1.89
Number of Leaseholders	37	37	37
Total Generated from Leases Annually	\$502,568	\$440,000	\$430,000
Surplus, Foreclosed, and other Properties Sold Annually	3	3	3
Issues Received by Call Line	3,025	3,071	3,125
Work Orders Completed	13,071	14,088	15,000
Proactive & PM Work Orders	8,728	9,701	8,500
Reactive Work Orders	3,136	2,912	2,700
Other Work Orders	1,207	1,473	1,325
Total Work Orders per FTE	421.65	454	484
Total Outgoing USPS Pieces	639,538	586,536	590,000
Total Discounted Pieces	121,884	131,916	140,000
Annual Mail Room Postage Use	421,497	444,000	450,000
Total Pieces per FTE	159,885	146,634	147,500
Total Spaces Managed	1,223	1,223	1,223
Total Parking Revenue Collected	\$37,548	\$6,985	\$100,000

\* "Demand" indicates that a target is demand for service.

# Finance

**John Barfield, Interim Director**

[Department Website](#)



## Department Purpose

The Finance Department administers and manages County financial affairs in compliance with laws and regulations and in conformity with generally accepted accounting principles. 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.

Finance prepares 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. We consistently earn unqualified "clean" audit opinions. This reporting is critical to maintaining current and obtaining new funding for grants and entitlement programs. This 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.

Finance, in accordance with GFOA, will implement several GASB statements for the period ending June 30, 2022. GASB statement 84 clarifies the identification of fiduciary activities for accounting and financial reports proposes and provides guidance on how activities should be reported. GASB statement 87 provides guidance on the financial accounting and reporting of capital leases. The purpose is to increase the usefulness of financials statements by improving the accounting and financial reporting for leases by governments.

# Finance

## Budget Summary

	FY2021 Actual	FY2022 Adopted	FY2022 Amended	FY2023 Adopted	vs. FY22 Adopt (%)
<b>EXPENSE</b>					
Personnel Services	\$2,315,130	\$2,654,136	\$2,554,136	\$2,880,538	9%
Supplies & Materials	14,628	14,500	21,505	25,500	76%
Other Services & Charges	297,813	338,000	532,651	328,700	(3%)
<b>Total Expense</b>	<b>\$2,627,572</b>	<b>\$3,006,636</b>	<b>\$3,108,292</b>	<b>\$3,234,738</b>	<b>7%</b>
<b>REVENUE</b>					
Charges for Service	\$117,400	\$100,000	\$100,000	\$125,000	25%
<b>Total Revenue</b>	<b>\$117,400</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$125,000</b>	<b>25%</b>
<b>County Funds</b>	<b>\$2,510,173</b>	<b>\$2,906,636</b>	<b>\$3,008,292</b>	<b>\$3,109,738</b>	<b>7%</b>
<b>Positions</b>	<b>28</b>	<b>28</b>	<b>29</b>	<b>30</b>	

## FY2023 Budget Highlights

- Finance manages our resources, processes payments to vendors, and completes the annual financial report. Two positions were reallocated mid-year to provide additional department support, including a Deputy Director and a Senior Financial Analyst. The FY2023 budget includes an additional Accounting Technician III to support check processes and vendor payment. Due to these changes, Personnel Services increased by 9%.

## Key Performance Measures

	FY21 Actual	FY22 Estimated	FY23 Projected	Target
Awarded the Certificate of Achievement for Excellence in Financial Reporting from GFOA	Yes	Yes	Yes	Yes
GO Bond Rating evaluation from bond rating agencies	AAA	AAA	AAA	AAA
# of vouchers and checks processed	Voucher 55,662 Checks 31,118	Voucher 72,000 Checks 40,000	Voucher 68,000 Checks 36,000	
# of checks and deposit advices per payroll employee (based on current bi-weekly payroll)	ACH 69,942 Live 2,362	ACH 70,008 Live 1,081	ACH 72,630 Live 2,338	
# of account receivable statements and payments per accounts receivable employee	14,538	16,406	17,226	

# 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. The department is currently working with Risk Management to fully incorporate the Agile Fleet functionality.

## Budget Summary

	FY2021 Actual	FY2022 Adopted	FY2022 Amended	FY2023 Adopted	vs. FY22 Adopt (%)
<b>EXPENSE</b>					
Fleet Operation	\$927,368	\$807,158	\$1,452,930	\$1,582,222	96%
<b>Fleet Operation</b>	<b>\$927,368</b>	<b>\$807,158</b>	<b>\$1,452,930</b>	<b>\$1,582,222</b>	<b>96%</b>
<b>EXPENSE</b>					
Personnel Services	137,030	153,928	153,928	149,492	(3%)
Supplies & Materials	8,100	3,500	8,128	5,500	57%
Other Services & Charges	377,392	534,730	587,006	657,230	223%
Capital	404,846	115,000	703,868	770,000	570%
<b>Total Expense</b>	<b>\$927,368</b>	<b>\$807,158</b>	<b>\$1,452,930</b>	<b>\$1,582,222</b>	<b>96%</b>
<b>REVENUE</b>					
Other Financing Sources	19,095	25,000	25,000	25,000	-
Miscellaneous Revenues	20,409	-	-	27,000	100%
<b>Total Revenue</b>	<b>\$39,504</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$52,000</b>	<b>108%</b>
<b>County Funds</b>	<b>\$887,863</b>	<b>\$782,158</b>	<b>\$1,427,930</b>	<b>\$1,530,222</b>	<b>96%</b>
<b>Positions</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	

## FY2023 Budget Highlights

- Total expenses increased 96% associated with increases in Vehicle Repair, Vehicle Fuel, and contractual service obligations

# Fleet

## Key Performance Measures

	FY21 Actual	FY22 Estimated	FY23 Projected	Target
Number of Vehicles in County Fleet	255	257	275	n/a
Number of vehicles in Motor Pool	30	50	55	n/a
Percent of Vehicle Usage in Motor Pool	Avg 48%	Avg 68%	80%+	85%
Percent of Vehicles in Professional/Road Condition (mechanically safe)	100%	100%	100%	100%

# Human Resources

**Joanette Freeman, Director**

[Department Website](#)



## Department Purpose

The Human Resources Department serves as strategic business partners to departments by maximizing productivity, creating employee engagement experiences, and developing a positive culture for employees while ensuring the County is protected from potential issues that may arise in the workplace. This is achieved by providing a variety of management services and solutions in the following areas: Talent Acquisition, Employee Relations, Organizational Development and Learning, Classification and Compensation, Total Rewards, and HRMS. The department is responsible for ensuring the County's compliance with various state and federal laws, the development and monitoring of the annual Health Care Budget, review and processing of various HR/Payroll transactions, maintenance of required personnel records, and creating and analyzing statistical reports for the County Commissioners, media, and departments. The budget for this department also contains the County's share of the group insurance premium expense for retirees enrolled under the County's Retiree Health Insurance Program.

The Human Resources Department is legally required to provide the following County services: ACA filing, monthly and annual Census reports, New Hire Reporting, and OPEB filing.

## Budget Summary

	FY2021 Actual	FY2022 Adopted	FY2022 Amended	FY2023 Adopted	vs. FY22 Adopt (%)
<b>EXPENSE</b>					
HR Administration	\$1,962,215	\$2,054,373	\$2,204,496	\$2,755,731	34%
Transfer to Health Insurance	6,640,910	6,346,689	7,321,689	7,084,000	12%
<b>Human Resources</b>	<b>\$8,603,124</b>	<b>\$8,401,062</b>	<b>\$9,526,185</b>	<b>\$9,839,731</b>	<b>17%</b>
<b>EXPENSE</b>					
Personnel Services	\$8,400,416	\$8,164,546	\$9,037,046	\$9,477,815	16%
Supplies & Materials	19,558	15,100	15,100	16,000	6%
Other Services & Charges	183,150	221,416	474,039	345,916	56%
<b>Total Expense</b>	<b>\$8,603,124</b>	<b>\$8,401,062</b>	<b>\$9,526,185</b>	<b>\$9,839,731</b>	<b>17%</b>
<b>REVENUE</b>					
	-	-	-	-	-
<b>County Funds</b>	<b>\$8,603,124</b>	<b>\$8,401,062</b>	<b>\$9,526,185</b>	<b>\$9,839,731</b>	<b>17%</b>
<b>Positions</b>	<b>19</b>	<b>20</b>	<b>23</b>	<b>26</b>	

# Human Resources

## FY2023 Budget Highlights

- Human Resources performs the critical functions of recruiting, retaining, and empowering our workforce. Through a HR Transformation Study, three (3) mid-year positions were reallocated within the organization to provide an Assistant Human Resources Director, a Compensation Manager, and a talent acquisition analyst for public safety.
- The FY2023 budget includes (3) new positions including a talent acquisition and retention analyst, and two for employee relations positions to fully implement the recommendations of the HR Transformation Study.
  - Over the last year, the County received 15,425 job application and referred 9,189 applications to hiring managers. This resulted on average in 3.96 interviews per hire and 1.16 offers per hire.
  - The new positions move HR staffing levels closer to peer benchmarks. When compared to number of HR staff per 100 FTE, which shows a similar level of HR support across peer counties, these position additions move HR to 0.9 staff per 100 FTE in the organization. This compares to Forsyth (1.4 per 100), Rockingham (0.6 per 100), Durham (0.9 per 100), Mecklenburg (1.0 per 100), and Wake (1.0 per 100). HR staff embedded in departments are not reflected in these counts, as this information is not readily available.
- Other Services & Charges increased by 56% associated with funding for County Employee Appreciation Month that had previously been expended from the County Manager’s Contingency.
- The FY2022 adopted budget included a lapsed salary credit to account for countywide vacancies. This credit has been allocated across other departments and is reflected in the FY2022 amended and FY2023 adopted budgets for personnel services.

## Key Performance Measures

	FY21 Actual	FY22 Estimated	FY23 Projected	Target
Annually review 1/3 of job specifications to ensure alignment/competitiveness w/ market	20%	25%	33%	33%
Voluntary Turnover	12.3%	14.7%	9%	7%
Introductory Period Turnover	37.8%	45.5%	30%	25%
Days to Fill from Job Postings	90	97	80	60

# Information Technology

**Peter Purcell, Director**

[Department Website](#)



## Department Purpose

**Mission** - Implement efficient, effective, and responsive business systems through continuous improvement and investment in technology and people.

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

Core Services provided by Information Technology are:

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

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

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

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

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



# Information Technology

## Budget Summary

	FY2021 Actual	FY2022 Adopted	FY2022 Amended	FY2023 Adopted	vs. FY22 Adopt (%)
<b>EXPENSE</b>					
IT Business Services	\$1,483,031	\$1,786,868	\$1,751,114	\$4,231,952	137%
Data & Analytic Services	295,919	317,322	317,322	330,926	4%
Infrastructure & Operations Svcs	7,697,700	7,690,141	8,092,866	6,228,880	(19%)
Application Services	2,419,044	2,803,676	2,735,413	6,042,334	116%
COVID Initiatives	113,344	-	183	-	-
<b>Information Technology</b>	<b>\$12,009,038</b>	<b>\$12,598,007</b>	<b>\$12,896,898</b>	<b>\$16,834,091</b>	<b>34%</b>
<b>EXPENSE</b>					
Personnel Services	\$5,059,893	\$5,837,093	\$5,837,093	\$6,909,441	18%
Supplies & Materials	646,158	952,000	897,184	3,152,200	231%
Other Services & Charges	5,932,015	5,808,914	6,095,510	6,772,450	167%
Capital	370,972	-	67,111	-	-
<b>Total Expense</b>	<b>\$12,009,038</b>	<b>\$12,598,007</b>	<b>\$12,896,898</b>	<b>\$16,834,091</b>	<b>34%</b>
<b>REVENUE</b>					
Miscellaneous Revenues	761	3,216	3,216	3,216	-
<b>Total Revenue</b>	<b>\$761</b>	<b>\$3,216</b>	<b>\$3,216</b>	<b>\$3,216</b>	<b>-</b>
<b>County Funds</b>	<b>\$12,008,277</b>	<b>\$12,594,791</b>	<b>\$12,893,682</b>	<b>\$16,830,875</b>	<b>34%</b>
<b>Positions</b>	<b>51</b>	<b>54</b>	<b>54</b>	<b>60</b>	

## FY2023 Budget Highlights

- The FY2023 budget includes an internal realignment of IT divisions to better track service provided, as well as needs throughout the County.
- The FY2023 budget includes six (6) new positions to maintain critical IT systems, harden digital security, enhance the County website, and provide support for the Public Relations department. The new positions move IT staffing levels closer to peer benchmarks. These positions include:
  - Business Process Analyst to support the implementation of applications with an initial focus on EnerGov
  - Chief Technology Officer
  - Deputy Chief Information Officer
  - Senior Security Analyst
  - Senior Security Architect
  - Web Developer to support the Board's priority of improving County communication. This position will partner with the Public Relations Department to enhance the county's website and digital communication efforts
- The FY2023 budget invests in critical IT infrastructure with an approximately \$2.9 million increase in enterprise-level Information Technology Advisory Committee (ITAC) projects, including network switch replacement, enterprise software, and critical server upgrades.

# Information Technology

## Key Performance Measures

	<b>FY21 Actual</b>	<b>FY22 Estimated</b>	<b>FY23 Projected</b>
<b>Department Measures</b>			
# Work orders by Application Services	1,902	2,069	2,100
# Work orders by Infrastructure and Operational Services	2,727	2,539	2,789
# Work orders by Data and Analytic Services	77	59	60
Total helpdesk calls	6,670	8,063	8,500

# 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

	FY2021 Actual	FY2022 Adopted	FY2022 Amended	FY2023 Adopted	vs. FY22 Adopt (%)
<b>EXPENSE</b>					
Personnel Services	\$551,820	\$633,597	\$633,597	\$658,744	5%
Supplies & Materials	689	700	1,700	875	25%
Other Services & Charges	32,401	71,502	119,329	143,414	101%
<b>Total Expense</b>	<b>\$584,909</b>	<b>\$705,799</b>	<b>\$754,626</b>	<b>\$803,033</b>	<b>15%</b>
<b>REVENUE</b>					
	-	-	-	-	-
<b>County Funds</b>	<b>\$584,909</b>	<b>\$705,799</b>	<b>\$754,626</b>	<b>\$803,033</b>	<b>15%</b>
<b>Positions</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	

## FY2023 Budget Highlights

- Other Services & Charges increased by 100% within Professional Services for Peer Reviews, which occurs every 5 years, external support for audits, and Education & Training for continuing career education for staff.

# Internal Audit

## Key Performance Measures

	<b>FY21 Actual</b>	<b>FY22 Estimated</b>	<b>FY23 Projected</b>	<b>Target</b>
Maintain Credentials and CPE	100%	80%	80%	100%
Improve Internal Audit Survey Results	4.60	4.67	4.70	5.00
Number of Consulting Engagements	2	5	6	7

# Public Relations

**Julie Smith, Director**

[Department Website](#)



## Department Purpose

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

## Budget Summary

	FY2021 Actual	FY2022 Adopted	FY2022 Amended	FY2023 Adopted	vs. FY22 Adopt (%)
<b>EXPENSE</b>					
Personnel Services	-	\$398,929	\$73,929	\$423,530	8%
Other Services & Charges	-	196,162	196,162	246,162	26%
<b>Total Expense</b>	-	<b>\$595,091</b>	<b>\$270,091</b>	<b>\$672,692</b>	<b>14%</b>
<b>County Funds</b>	-	<b>\$595,091</b>	<b>\$270,091</b>	<b>\$672,692</b>	<b>14%</b>
<b>Positions</b>	-	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	

## FY2023 Budget Highlights

- Personnel Services (Regular Salaries) increased due to budgeting full-year of salaries and a 0.75% State mandated increase in the County’s contribution to the Local Government Employees’ Retirement System.
- FY2023 adopted budget includes increased operating expenses to fund additional community surveys to gauge resident feedback on key community priorities.

# Purchasing

**Jacqueline Boyce, Director**

[Department Website](#)



## Department Purpose

The Purchasing 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, as well as Request-For-Proposal (RFP) and Invitation-For-Bid (IFB) processes to solicit bids.

Purchasing programs include: Commodities Purchases, Professional Services (including Architecture and Engineering), Construction and Repair, and Other Services. Purchasing serves as the administrator for the Guilford County Procurement Card Program, Surplus Program for disposal of personal property, and maintains data and cards for staff who use the Go Gas Program. Purchasing works closely with the Minority and Women-Owned Business Enterprise (MWBE) Program Director to support the MWBE Program through inclusion and engagement of MWBE suppliers, vendor fair participation and technical workshops.

Purchasing provides technical support to suppliers and facilitates opportunities for businesses to participate in all aspects of the county's procurement process. Purchasing staff work with all suppliers to maintain a transparent and responsive business relationship that emphasizes collaboration, creativity, and communication to achieve departmental and organizational goals.

The Purchasing Department provides the following legally required programs and processes: a competitive bidding process - Federal & State Statutes (NCGS primarily), a surplus disposal program - Federal & State Statutes (NCGS primarily), and a uniform guidance procurement – Federal Statute. Lastly, the Department supports other County departments with the contract process in collaboration with the Finance Department and County Attorney's Office, the fuel card program in collaboration with Fleet Management, and the purchasing card program in collaboration with Finance Department.

# Purchasing

## Budget Summary

	FY2021 Actual	FY2022 Adopted	FY2022 Amended	FY2023 Adopted	vs. FY22 Adopt (%)
<b>EXPENSE</b>					
Personnel Services	\$381,706	\$426,270	\$551,270	\$978,638	126%
Supplies & Materials	586	1,900	37,907	2,200	16%
Other Services & Charges	8,839	15,135	9,243	25,670	70%
<b>Total Expense</b>	<b>\$391,130</b>	<b>443,305</b>	<b>\$598,420</b>	<b>\$978,638</b>	<b>123%</b>
<b>REVENUE</b>					
	-	-	-	-	-
<b>County Funds</b>	<b>\$391,130</b>	<b>\$443,305</b>	<b>\$598,420</b>	<b>\$978,638</b>	<b>123%</b>
<b>Positions</b>	<b>4</b>	<b>4</b>	<b>8</b>	<b>10</b>	

## FY2023 Budget Highlights

- Purchasing coordinates the procurement process to find and source goods, services, and professional support so the organization can provide high quality services. Through a lean process improvement initiative, four (4) positions key to the contracting process were re-assigned to Purchasing to reduce redundancy and create a more streamlined process.
- The FY2023 budget includes two (2) new positions, including:
  - One (1) buyer position to assist the department in disposing of assets that have exceeded their useful life and reduce workload on existing staff
  - One (1) Vendor Management and Supplier Diversity position to assist in vendor registration and support active outreach to create a more diverse supplier base.

# Purchasing

## Key Performance Measures

	<b>FY21 Actual</b>	<b>FY22 Estimated</b>	<b>FY23 Projected</b>	<b>Target</b>
% of Completed Technology, Policy and Training Development and Implementation Initiatives	75%	75%	80%	80%
Increase in all Vendors Registered in the Guilford County Electronic Procurement System Vendor Portal	2%	2%	5%	5%
Increase in Diverse Suppliers registered in the Guilford County Electronic Procurement System Vendor Portal	5%	5%	5%	5%
Response to Customer Service Requests for Purchase Order in Less than Three (3) Days	91%	83%	90%	90%
Response to Customer Service Requests for Issue of Competitive Bids in Thirty (30) days or Less	77%	81%	90%	90%
Percent of eligible Purchasing Department staff certified as Local Government Purchasing Officers	25%	25%	50%	75%



# 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

	FY2021 Actual	FY2022 Adopted	FY2022 Amended	FY2023 Adopted	vs. FY22 Adopt (%)
<b>EXPENSE</b>					
Automation Enhance & Preservation Greensboro	\$181,076	\$310,492	\$332,516	\$619,340	100%
	2,112,955	2,346,093	2,366,093	2,484,523	6%
<b>Register of Deeds</b>	<b>\$2,294,031</b>	<b>\$2,656,585</b>	<b>\$2,698,609</b>	<b>\$3,103,863</b>	<b>17%</b>
<b>EXPENSE</b>					
Personnel Services	\$1,932,079	\$2,125,698	\$2,145,698	\$2,278,068	7%
Supplies & Materials	77,836	80,300	101,937	86,630	8%
Other Services & Charges	284,116	450,587	202,972	739,165	64%
<b>Total Expense</b>	<b>\$2,294,031</b>	<b>\$2,656,585</b>	<b>\$2,698,609</b>	<b>\$3,103,863</b>	<b>17%</b>
<b>REVENUE</b>					
Taxes	\$4,635,701	\$4,000,000	\$4,000,000	\$4,800,000	20%
Licenses & Permits	73,950	77,500	77,500	77,500	-
Charges for Service	2,452,317	2,219,738	2,219,738	2,264,250	2%
Appropriated Fund Balance	430,069	28,229	28,229	345,689	1,124%
Miscellaneous Revenues	713,537	679,101	679,101	679,101	-
<b>Total Revenue</b>	<b>\$8,305,574</b>	<b>\$7,004,568</b>	<b>\$7,004,568</b>	<b>\$8,166,540</b>	<b>17%</b>
<b>County Funds</b>	<b>\$(6,011,543)</b>	<b>\$(4,347,983)</b>	<b>\$(4,305,959)</b>	<b>\$(5,062,677)</b>	<b>(16%)</b>
<b>Positions</b>	<b>26.50</b>	<b>27.50</b>	<b>27.50</b>	<b>27.50</b>	

# Register of Deeds

## FY2023 Budget Highlights

- FY23 revenues increased by 16.6%, due to increased demand for ROD services. This is primarily driven by deed stamp excise tax revenue.
- Total expenses increase by 15.9%, largely driven by planned projects with restricted Automation Enhancement & Preservation funds. These projects are the main drivers of the 64% increase in Professional Services, which is associated with upgrades to vital records storage in the BB&T Building.

## Key Performance Measures

	<b>FY21 Actual</b>	<b>FY22 Estimated</b>	<b>FY23 Projected</b>	<b>Target</b>
<b>Real Estate Documents Processed</b>				
Real Estate Documents Processed	96,594	98,000	98,000	98,000
<b>Vital Records Processed</b>				
Vital Records Processed	62,390	70,000	70,000	70,000
<b>Automation</b>				
<b>Cost per document recorded</b>				
Cost per document recorded	\$23	\$23	\$23	\$21
<b>Amount of revenue taken per employee</b>				
Amount of revenue taken per employee	\$328,101*	\$350,000	\$350,000	\$300,000
<b>Percent of documents indexed without errors</b>				
Percent of documents indexed without errors	99%	98%	98%	99%

\*Actual FY21 Revenue - \$8,305,574

\*\*Actual FY22 Revenue as of 6/30/22 \$9,315,862 (unaudited)

# Tax

**Ben Chavis, Director**

[Department Website](#)



## Department Purpose

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

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

## Budget Summary

	FY2021 Actual	FY2022 Adopted	FY2022 Amended	FY2023 Adopted	vs. FY22 Adopt (%)
<b>EXPENSE</b>					
Personnel Services	\$4,710,296	\$5,127,845	\$5,227,845	\$5,355,421	4%
Supplies & Materials	29,203	40,255	33,295	38,500	(4%)
Other Services & Charges	2,307,330	2,657,383	3,344,677	2,688,818	1%
Other	-	276,913	276,913	358,750	30%
<b>Total Expense</b>	<b>\$7,046,829</b>	<b>\$8,102,396</b>	<b>\$8,882,730</b>	<b>\$8,441,489</b>	<b>4%</b>
<b>REVENUE</b>					
Charges for Service	\$2,049,809	\$2,208,455	\$2,208,455	\$2,301,361	4%
Miscellaneous Revenues	16,978	6,700	6,700	7,700	15%
<b>Total Revenue</b>	<b>\$2,066,787</b>	<b>\$2,215,155</b>	<b>\$2,215,155</b>	<b>\$2,309,061</b>	<b>4%</b>
<b>County Funds</b>	<b>\$4,980,042</b>	<b>\$5,887,241</b>	<b>\$6,667,575</b>	<b>\$6,132,428</b>	<b>4%</b>
<b>Positions</b>	<b>64</b>	<b>64</b>	<b>64</b>	<b>64</b>	

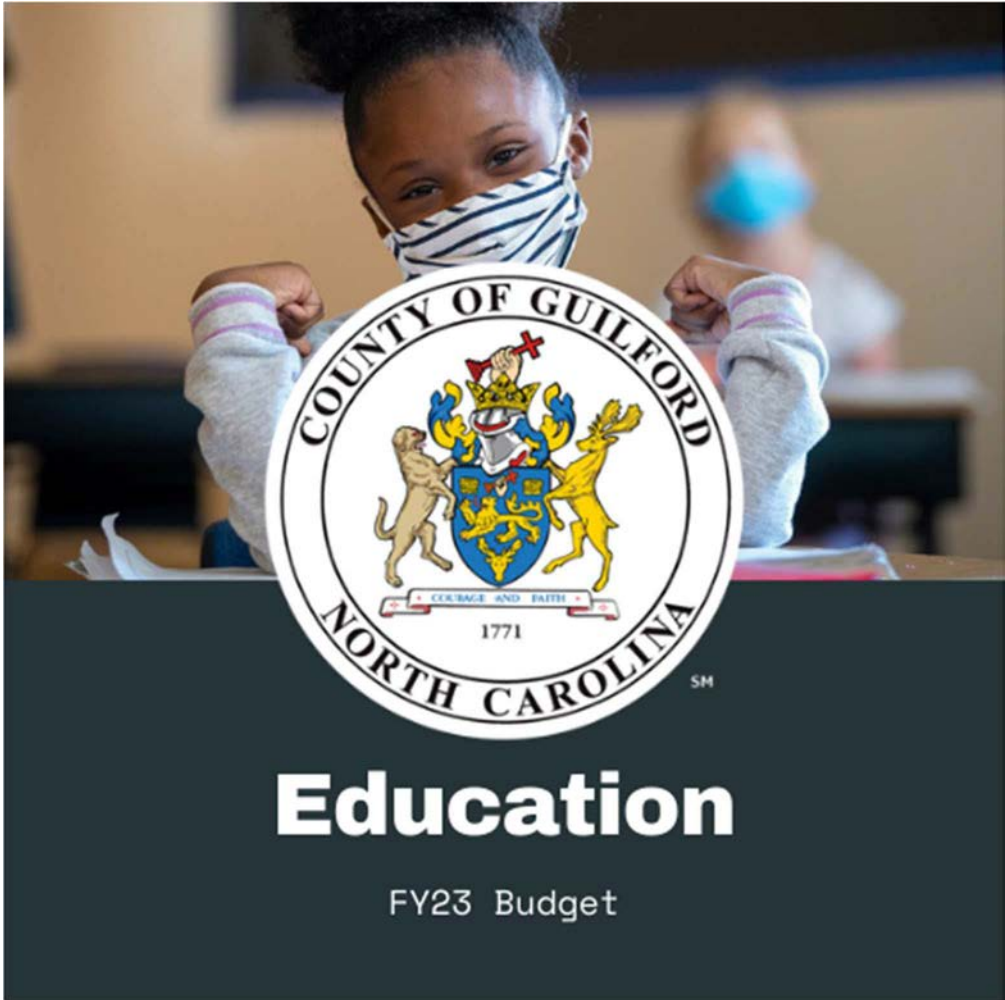
# Tax

## FY2023 Budget Highlights

- The FY23 revenue budget increased by 4.2% mainly due to increases in collection fees revenue associated with percentages built into various interlocal agreements, as well as miscellaneous revenue increases associated with foreclosure service volume growth with Zacchaeus Legal Services.
- The FY23 expense budget increased by 4.2%, due to a 29.6% increase in the transfer to the Tax Revaluation Fund associated with pictometry, commercial appeals, and overtime salaries, in preparation for the next revaluation.

## Key Performance Measures

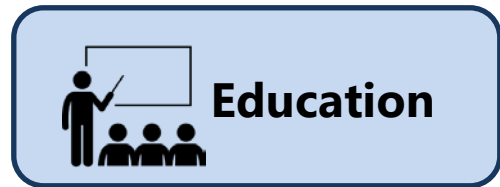
	<b>FY21 Actual</b>	<b>FY22 Estimated</b>	<b>FY23 Projected</b>	<b>Target</b>
Number of deed transfers/maps completed by Mapping/Transfers sections	22,639	23,092	23,554	100%
% of current year tax levy collected (non-NCVTS)	99.46%	99.4%	99.3%	99%
Number of customer calls taken per customer representative per day	100	100	100	100



# Guilford County Schools

Sharon L. Contreras, Ph.D., Superintendent

[Guilford County Schools Website](#)



## 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. The Superintendent's Budget requested a total of \$261.31 million from Guilford County, consisting of \$251.31 million for operating expenses and \$10 million for capital needs. More detail about this request is available on the Guilford County Schools' [website](#).

## Budget Summary

	FY2021 Actual	FY2022 Adopted	FY2022 Amended	FY2023 Adopted	% Chg
<b>EXPENSE</b>					
Operating Expenses	\$209,610,398	\$225,610,398	\$225,610,398	\$244,810,398	8.5%
Capital Maintenance	3,116,528	4,000,000	4,000,000	10,000,000	150%
Debt Repayment*	67,551,167	68,526,583	68,526,583	73,884,234	7.8%
<b>Total Expense</b>	<b>\$280,278,093</b>	<b>\$298,136,981</b>	<b>\$298,136,981</b>	<b>\$328,694,632</b>	<b>10%</b>
<b>REVENUE</b>					
Federal & State Funds					
Lottery Funds	\$4,750,000	\$4,750,000	\$4,750,000	\$6,750,000	42.1%
American Rec/Reinvest Act	1,840,154	1,867,095	1,867,095	1,754,430	(6%)
Bond Premium	-	-	-	4,258,758	100%
<b>Total Revenue</b>	<b>\$6,590,154</b>	<b>\$6,617,095</b>	<b>\$6,617,095</b>	<b>\$12,763,188</b>	<b>28.5%</b>
<b>County Funds</b>					
Future School Capital	-	-	-	50,000,000	100%

\*Includes transfer of property tax from the General Fund, restricted sales tax recorded in the debt service fund starting with FY2023, and lottery funds.

# Guilford County Schools

## Education Summary

The summary below shows funding for education net interfund transfers. In prior years, restricted local use and sales tax was recorded in the General Fund as debt service expenses were paid from the General Fund. With the adoption of the FY2022 budget, a debt service fund was created to better account for debt service expenses. The FY2023 budget moves restricted local sales and use tax (\$27.7 million) to the debt service fund for transparency and clarity. The chart above provides a crosswalk to demonstrate the year-to-year comparison. The adopted budget includes \$50 million to fund future capital needs associated with the \$1.7 billion school bond referendum.

Expenditure by Function	FY2022 Amended Budget			FY2023 Adopted Budget			% Growth
	General Fund	Debt Service Fund	School Capital Fund	General Fund	Debt Service Fund	School Capital Fund	
Guilford County Schools - Operating	225,610,398	-	-	244,810,398	-	-	8.5%
Guilford County Schools - Capital	4,000,000	-	4,000,000	10,000,000	-	10,000,000	150.0%
Guilford County Schools - Debt	68,526,583	68,526,583	-	42,828,224	73,884,234	-	7.8%
<b>Sub-Total</b>	<b>298,136,981</b>	<b>68,526,583</b>	<b>4,000,000</b>	<b>297,638,622</b>	<b>73,884,234</b>	<b>10,000,000</b>	<b>-</b>
<b>Less Interfund Transfers Exp.</b>	72,526,583	-	-	52,828,224	-	-	-
<b>Net Total</b>	<b>\$225,610,398</b>	<b>\$68,526,583</b>	<b>\$4,000,000</b>	<b>\$244,810,398</b>	<b>\$73,884,234</b>	<b>\$10,000,000</b>	<b>-</b>
<b>Total</b>	<b>\$298,136,981</b>			<b>\$328,694,632</b>			<b>10%</b>

# Guilford County Schools

## FY2023 Budget Highlights

- The FY2023 budget increases operating funding for Guilford County Schools by \$19 million, or 8.5%. This appropriation brought the County's per pupil funding to \$3,047, up from \$2,809 in FY2022. This is an additional 8.5% per pupil based on the North Carolina Department of Public Instruction's estimated enrollment for FY2023.
- A total of \$10.0 million was included for capital outlay for the Guilford County School System. The total represents an increase of \$6.0 million from FY 2022, including \$2.0 million in one-time lottery proceeds generated from prior year amounts exceeding the budget of \$4.75 million.
- The FY2023 Adopted budget also included \$73.8 million in funding to support debt service related to the Guilford County Schools. This represents growth in restricted sales tax and interest associated with the recent issuance of \$120 million of the \$300 million referendum approved by voters in November 2020.

## County Allocation for Guilford County Schools

	FY2022 Adopted	FY2023 Adopted	\$ Chg	% Chg
Operating Funds	\$225,610,398	\$244,810,398	\$19,200,000	8.5%
Capital Maintenance & Repair Funds	\$4,000,000	\$10,000,000	\$6,000,000	150%
<b>Total County Funding</b>	<b>\$229,610,398</b>	<b>\$254,610,398</b>	<b>\$25,200,000</b>	<b>11%</b>
Student Population (GCS + Charter)*	80,304	80,344	40	.05%
Per Pupil Operating Allocation	\$2,809	\$3,047	\$238	8.5%

\* NC DPI ADM Estimates for budget year.

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



# Guilford Technical Community College

Dr. Anthony J. Clarke, President

[Guilford Technical Community College Website](#)



Education

## Purpose

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

The Community College's Board of Trustees requested a total budget of \$21,253,850 from Guilford County for FY 2023, which includes \$18,853,850 in operating funds and \$2,400,000 in capital outlay funds. This request is \$3,196,350, or 18%, higher than the FY2022 Budget.

## Budget Summary

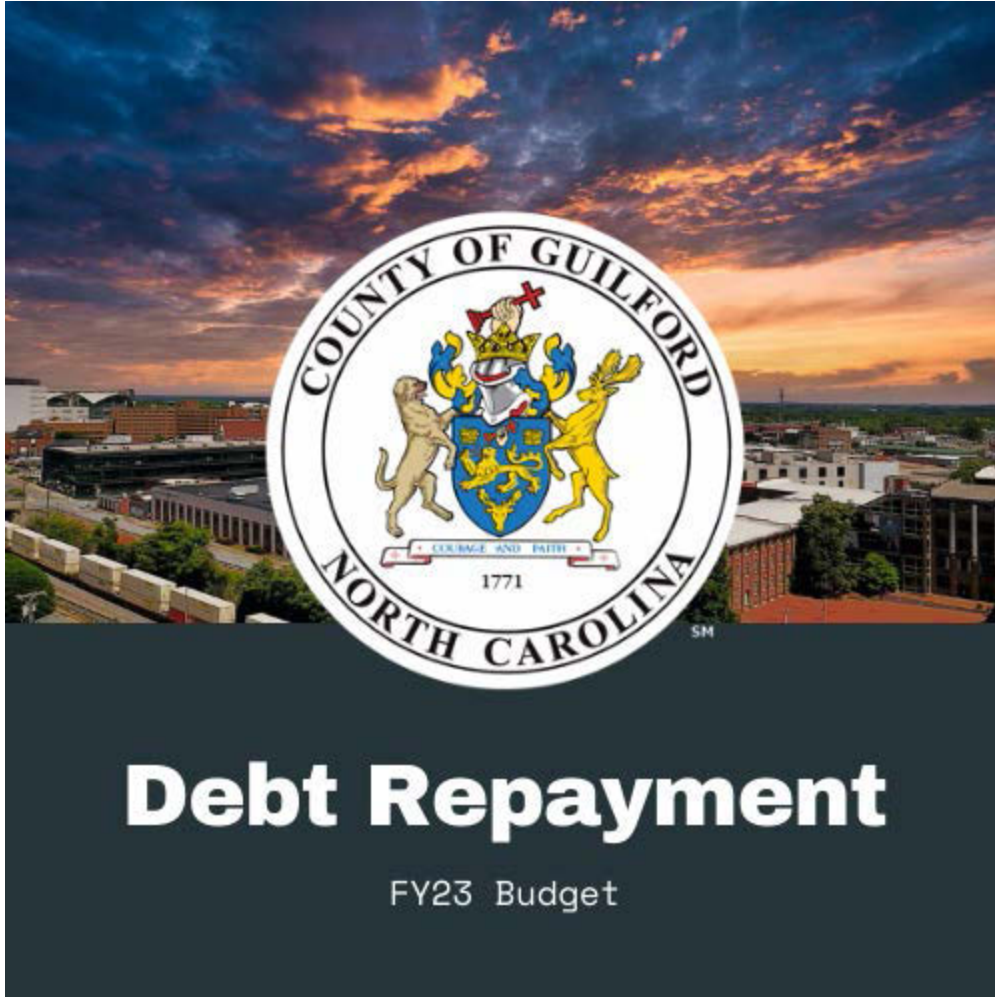
	FY2021 Actual	FY2022 Adopted	FY2022 Amended	FY2023 Adopted	% Chg
<b>EXPENSE</b>					
Operating Expenses	\$17,100,000	\$17,507,500	\$17,507,500	\$18,107,500	3.4%
Capital Maintenance	550,000	550,000	550,000	1,550,000	181.8%
Debt Repayment	9,293,645	9,606,204	9,606,204	10,203,991	6.2%
<b>Total Expense</b>	<b>\$26,943,645</b>	<b>\$27,663,704</b>	<b>\$27,663,704</b>	<b>\$29,861,491</b>	<b>7.9%</b>
<b>REVENUE</b>					
Federal & State Funds					
<i>American Rec/Reinvest Act</i>	329,656	333,063	333,063	288,095	-
<b>Total Revenue</b>	<b>\$329,656</b>	<b>\$333,063</b>	<b>\$333,063</b>	<b>\$288,095</b>	<b>-</b>
<b>County Funds</b>	<b>\$26,613,989</b>	<b>\$27,330,641</b>	<b>\$27,330,641</b>	<b>\$29,573,396</b>	<b>8.2%</b>

# Guilford Technical Community College

## **FY2023 Budget Highlights**

- The FY2023 Budget increased operating funding for the community college by 3.4%. This additional funding will be used for personnel expenses, including merit and retirement adjustments; the on-going operating costs of new facilities; as well as other college expenses for which the county holds funding responsibility.
- The budget increased capital funding for the college's facilities by 181.8% to align with increased requests for building maintenance for existing facilities.
- The FY2023 budget included approximately \$10.2 million in debt service related to GTCC. This represented an increase of 6.2%, due to scheduled debt payments of the remaining bonds for GTCC capital projects.

The funding noted above represents the County's portion of the total budget for GTCC. The College receives additional funding from other sources, including the State of North Carolina.



# Debt Repayment

FY23 Budget

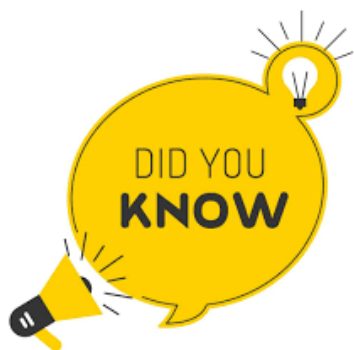
# Why does the County use debt?

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.

Examples are provided below:

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



**Guilford County is 1 of 48 counties in the United States to receive a AAA bond rating from all three major rating agencies! (Moody’s, S&P Global, Fitch)**

# 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

	FY2021 Actual	FY2022 Adopted	FY2022 Amended	FY2023 Adopted
<b>Total Debt Service Expense</b>				
Principal	-	\$67,185,000	\$67,185,000	\$71,561,500
Interest	-	25,902,594	25,902,594	28,394,207
Fees & Other Costs	-	115,000	995,000	3,704,511
Debt Leveling	-	-	-	676,000
<b>Total</b>	-	<b>\$93,202,594</b>	<b>\$94,082,594</b>	<b>\$104,336,218</b>
<b>Sources of Funds for Debt Service</b>				
Dedicated Property Tax for Debt	-	-	-	58,099,987
Restricted Sales Tax	-	-	-	27,700,000
State Lottery Funds	-	-	-	4,750,000
American Rec. Reinvestment Act	-	-	-	2,510,798
Transfer from the General Fund	-	93,202,594	93,232,594	5,504,322
Debt Issued	-	-	850,000	-
Fund Balance (Bond Premiums)	-	-	-	5,771,110
<b>Total Revenue</b>	-	<b>\$93,202,594</b>	<b>\$94,082,594</b>	<b>\$104,336,218</b>
<b>Future School Capital</b>				
Dedicated Property Tax (7.30¢)*	-	-	-	<b>\$50,000,000</b>

\*The County is reserving an additional \$50.0 million, representing 7.30 cents of property tax, for future debt service obligations associated with the \$1.7 billion in identified school capital needs.

## FY2023 Budget Highlights

- As part of the FY2023 budget, restricted sales tax (\$27.7 million) to support school capital debt has been moved from the General Fund to the Debt Service fund. This revenue was previously included in the transfer from the General Fund. This results in a \$0 net change and improves clarity and transparency about these funds.
- The County issued \$120 million of a \$300 million referendum approved in November 2020 for school facility needs as well as \$41 million for county facility needs. Premium from these bond issuances will be used to pay the interest for the first two years.
- The \$1.7 billion school capital referendum's results were not available at this time the recommended budget was prepared. However, the recommended budget included an additional **\$50 million (~7.30 cents of property tax rate)** in recurring revenue dedicated to school capital needs that will reflect in the charts below as funding is needed to meet debt service requirements. Given the referendum passed on May 17, 2022, this recommendation was included in the adopted budget.

# Debt Repayment

## Total Annual Debt Service Payments for Issued Debt

The chart below shows annual debt service payments for all issued debt, including general obligation, two-thirds general obligation, installment purchases for vehicles.

Fiscal Yr	Principal	Interest	Total
2022-23	71,561,500	28,394,207	99,955,707
2023-24	75,296,500	25,920,466	101,216,966
2024-25	75,856,500	22,539,491	98,395,991
2025-26	58,741,500	18,903,817	77,645,317
2026-27	58,115,000	16,074,818	74,189,818
2027-28	44,183,258	13,311,023	57,494,281
2028-29	40,770,000	11,298,915	52,068,915
2029-30	32,485,000	9,510,308	41,995,308
2030-31	32,185,000	8,082,975	40,267,975
2031-32	39,641,742	6,969,159	46,610,901
2032-33	20,085,000	4,691,995	24,776,995
2033-34	20,085,000	3,838,645	23,923,645
2034-35	20,080,000	3,216,126	23,296,126
2035-36	20,075,000	2,617,926	22,692,926
2036-37	20,075,000	2,018,844	22,093,844
2037-38	10,725,000	1,401,156	12,126,156
2038-39	10,725,000	1,087,344	11,812,344
2039-40	8,505,000	773,531	9,278,531
2040-41	8,505,000	515,688	9,020,688
2041-42	8,505,000	257,844	8,762,844
<b>Total</b>	<b>\$676,201,000</b>	<b>\$181,424,278</b>	<b>\$ 857,625,278</b>

# Debt Repayment

## Type and Purpose of Current Debt Issues in Repayment

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

### 160A-20 Qualified School Construction Bonds (QSCBs)

Issue Description	Issue Date	Issue Amount*	Amount by Purpose		
Limited Obligation, Series 2012 QSCB	3/28/2012	16,845,000	16,845,000	100.00%	Schools

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

# Debt Repayment

## Total Estimated Annual Debt Service Payments (Current & Planned)

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

- \$180 million of a \$300 million referendum approved in November 2020 for school facility needs
- The \$1.7 billion school capital referendum passed on May 17, 2022. The chart below includes three equaled structured issuances, planned in FY2024, FY2027, and FY2029.

Existing and Planned Issues - All Debt				Sources of Funds			
Fiscal Yr	Principal	Interest	Total	Property Tax*	Restricted Sales Tax	Lottery and ARRA Funds	Bond Premium
2022-23	72,649,000	28,600,614	101,249,614	60,757,166	27,700,000	7,260,798	5,771,110
2023-24	76,384,000	33,592,101	109,976,101	61,972,309	28,254,000	7,132,386	13,904,142
2024-25	76,944,000	54,645,704	131,589,704	63,211,755	28,819,080	7,000,570	30,466,711
2025-26	69,829,000	53,122,273	122,951,273	64,475,991	29,395,462	6,866,031	13,845,030
2026-27	99,785,000	49,741,618	149,526,618	65,765,510	29,983,371	6,728,496	-
2027-28	85,853,258	69,639,281	155,492,539	67,080,821	30,583,038	6,587,286	24,744,958
2028-29	82,440,000	67,793,215	150,233,215	68,422,437	31,194,699	6,442,672	1,955,976
2029-30	105,545,000	88,666,066	194,211,066	69,790,886	31,818,593	6,295,335	24,744,958
2030-31	105,245,000	85,835,275	191,080,275	71,186,703	32,454,965	6,146,637	1,955,976
2031-32	144,091,742	81,068,459	225,160,201	72,610,438	33,104,064	6,072,288	-
2032-33	124,530,000	73,568,795	198,098,795	74,062,646	33,766,145	4,750,000	-
2033-34	124,530,000	67,493,195	192,023,195	75,543,899	34,441,468	4,750,000	-
2034-35	124,525,000	61,648,426	186,173,426	77,054,777	35,130,298	4,750,000	-
2035-36	124,520,000	55,827,976	180,347,976	78,595,873	35,832,904	4,750,000	-
2036-37	124,520,000	50,106,644	174,626,644	80,167,790	36,549,562	4,750,000	-
2037-38	115,170,000	44,683,356	159,853,356	81,771,146	37,280,553	4,750,000	-
2038-39	115,170,000	39,563,944	154,733,944	83,406,569	38,026,164	4,750,000	-
2039-40	112,950,000	34,444,531	147,394,531	85,074,700	38,786,687	4,750,000	-
2040-41	112,950,000	29,538,038	142,488,038	86,776,194	39,562,421	4,750,000	-
2041-42	112,950,000	24,631,544	137,581,544	88,511,718	40,353,669	4,750,000	-
2042-43	104,445,000	19,882,000	124,327,000	90,281,953	41,160,743	4,750,000	-
2043-44	94,440,000	15,390,300	109,830,300	92,087,592	41,983,958	4,750,000	-
2044-45	62,775,000	11,298,825	74,073,825	93,929,343	42,823,637	4,750,000	-
2045-46	62,770,000	8,473,950	71,243,950	95,807,930	43,680,110	4,750,000	-
2046-47	62,770,000	5,649,300	68,419,300	97,724,089	44,553,712	4,750,000	-
2047-48	31,385,000	2,824,650	34,209,650	99,678,571	45,444,786	4,750,000	-
2048-49	31,385,000	1,412,325	32,797,325	101,672,142	46,353,682	4,750,000	-
<b>Total</b>	<b>\$2,560,551,000</b>	<b>\$1,159,142,406</b>	<b>\$3,719,693,406</b>	<b>\$2,147,420,950</b>	<b>\$979,037,700</b>	<b>\$147,282,499</b>	<b>\$117,388,859</b>

\*Includes dedicated property tax, transfers from the General Fund for installment purchases (vehicles), or transfers from the capital reserve fund for future school debt service.



# Debt Repayment

## 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 planned twenty-year models for Guilford County Schools, Guilford County needs (County), and Guilford Technical Community College.

# Debt Repayment

## County Debt Model

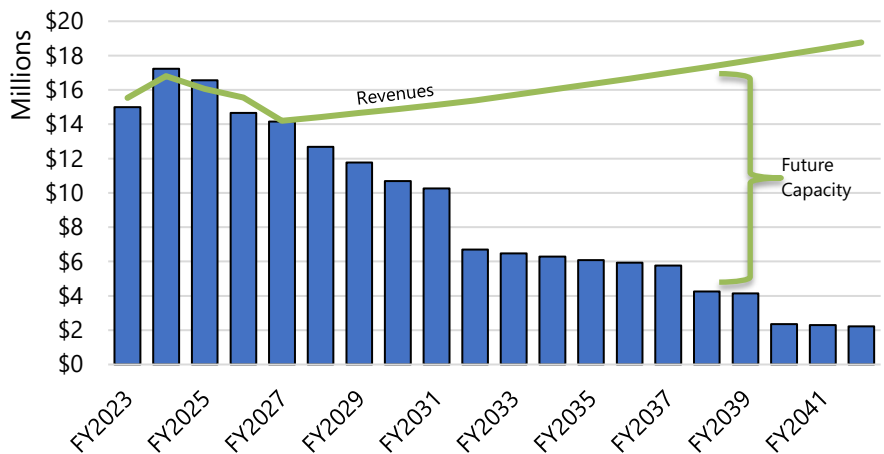
The following are the county's anticipated debt repayment budgets based on current bond issuances and schedules including \$41 million in recent two-thirds obligations bonds for County capital and facility needs.

- The FY2023 budget includes an additional \$676,000 and a planned \$899,000 in FY2024 to meet planned debt requirements for county capital needs.
- The 2022A Bond Sale (\$41 million) sold with an interest rate of 2.612% and Moody's, S&P Global, and Fitch affirmed the County's AAA rating.

## Estimated Annual Debt Service Payments

Fiscal Yr	Existing and Planned Issues - All Debt			Sources of Funds			
	Principal	Interest	Total	Property Tax	Tr. from General Fund	ARRA Funds	Bond Premium
2022-23	9,374,594	5,615,651	14,990,245	12,763,046	676,000	468,273	1,512,351
2023-24	11,898,117	5,328,034	17,226,151	13,253,340	1,575,000	417,679	1,670,081
2024-25	11,803,524	4,762,980	16,566,504	13,399,727	1,575,000	365,743	719,452
2025-26	10,479,280	4,183,287	14,662,567	13,667,722	1,575,000	312,735	0
2026-27	10,495,940	3,663,199	14,159,139	13,941,076	0	258,546	0
2027-28	9,530,046	3,143,839	12,673,885	14,219,897	0	202,909	0
2028-29	9,082,437	2,681,341	11,763,778	14,504,295	0	145,931	0
2029-30	8,455,966	2,233,130	10,689,096	14,794,381	0	87,881	0
2030-31	8,435,500	1,826,006	10,261,506	15,090,269	0	29,294	0
2031-32	5,185,000	1,508,251	6,693,251	15,392,074	0	0	0
2032-33	5,185,000	1,292,851	6,477,851	15,699,916	0	0	0
2033-34	5,185,000	1,099,051	6,284,051	16,013,914	0	0	0
2034-35	5,180,000	905,251	6,085,251	16,334,192	0	0	0
2035-36	5,180,000	748,151	5,928,151	16,660,876	0	0	0
2036-37	5,180,000	590,031	5,770,031	16,994,094	0	0	0
2037-38	3,820,000	431,231	4,251,231	17,333,976	0	0	0
2038-39	3,820,000	316,631	4,136,631	17,680,655	0	0	0
2039-40	2,155,000	202,031	2,357,031	18,034,268	0	0	0
2040-41	2,155,000	134,688	2,289,688	18,394,954	0	0	0
2041-42	2,155,000	67,344	2,222,344	18,762,853	0	0	0
<b>Total</b>	<b>\$134,755,404</b>	<b>\$40,732,979</b>	<b>\$175,488,383</b>	<b>\$312,935,526</b>	<b>\$5,401,000</b>	<b>\$2,288,990</b>	<b>\$3,901,885</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.



# Debt Repayment

## School Debt Model

The following are the schools anticipated debt repayment budgets 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.

- The 2022B Bond Sale (\$120 million) sold with an interest rate of 2.574% and Moody's, S&P Global, and Fitch affirmed the County's AAA rating.
- The \$1.7 billion school capital referendum passed on May 17, 2022. The adopted budget includes an additional **\$50 million (~7.30 cents of property tax rate)** in recurring revenue dedicated to school capital needs for when the anticipated annual delta is shown as a negative below.

## Estimated Annual Debt Service Payments

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

- \$180 million of a \$300 million referendum approved in November 2020 for school facility needs
- The \$1.7 billion school capital is shown in three equaled structured issuances, planned in FY2024, FY2027, and FY2029.

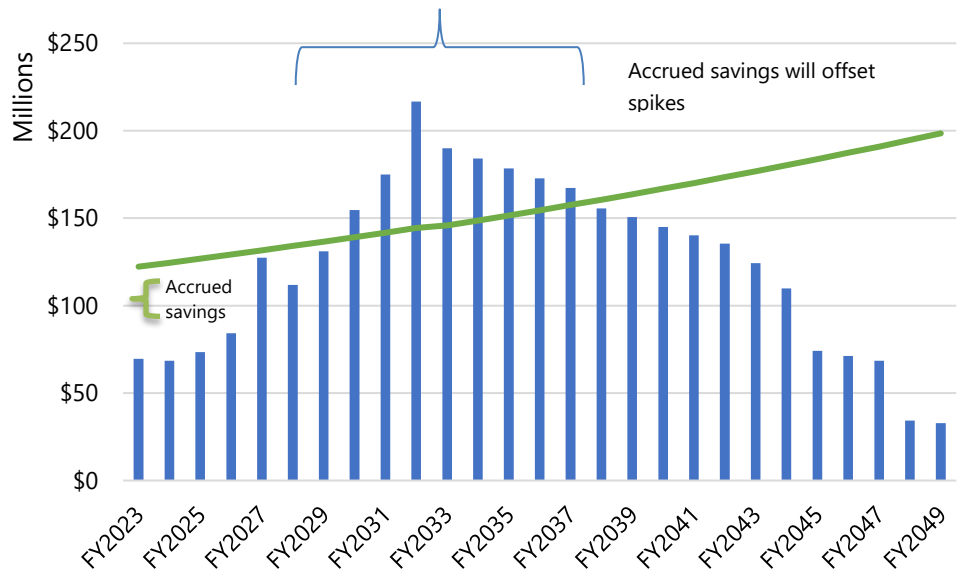
Fiscal Yr	Principal	Interest	Total
2022-23	53,946,317	19,937,917	73,884,234
2023-24	55,174,773	25,625,792	80,800,564
2024-25	55,437,830	47,661,075	103,098,905
2025-26	50,847,063	47,156,503	98,003,565
2026-27	82,701,961	44,680,056	127,382,017
2027-28	71,220,380	65,407,157	136,627,536
2028-29	68,659,533	64,275,393	132,934,926
2029-30	93,577,165	85,828,221	179,405,386
2030-31	93,317,168	83,588,994	176,906,162
2031-32	137,414,210	79,254,239	216,668,449
2032-33	117,852,468	72,029,676	189,882,144
2033-34	117,852,468	66,207,577	184,060,045
2034-35	117,852,468	60,601,384	178,453,852
2035-36	117,847,468	54,984,676	172,832,144
2036-37	117,847,468	49,468,105	167,315,573
2037-38	111,350,000	44,252,125	155,602,125
2038-39	111,350,000	39,247,313	150,597,313
2039-40	110,795,000	34,242,500	145,037,500
2040-41	110,795,000	29,403,350	140,198,350
2041-42	110,795,000	24,564,200	135,359,200
2042-43	104,445,000	19,882,000	124,327,000
2043-44	94,440,000	15,390,300	109,830,300
2044-45	62,775,000	11,298,825	74,073,825
2045-46	62,770,000	8,473,950	71,243,950
2046-47	62,770,000	5,649,300	68,419,300
2047-48	31,385,000	2,824,650	34,209,650
2048-49	31,385,000	1,412,325	32,797,325
<b>Total</b>	<b>\$2,356,603,738</b>	<b>\$1,103,347,603</b>	<b>\$3,459,951,340</b>

# Debt Repayment

## School Debt Model

Fiscal Yr	Total	Property Tax	Restricted Sales Tax	Lottery and ARRA Funds	Estimated Bond Premium	Annual Delta (w/\$50m)	Cumulative Surplus (Deficit)
2022-23	73,884,234	38,078,223	27,700,000	6,504,430	4,258,758	52,657,179	52,657,179
2023-24	80,800,564	38,839,788	28,254,000	6,457,739	12,234,060	55,985,024	108,642,203
2024-25	103,098,905	39,616,584	28,819,080	6,409,811	29,747,259	53,513,828	162,156,031
2025-26	98,003,565	40,408,916	29,395,462	6,360,893	13,845,030	45,067,135	207,223,166
2026-27	127,382,017	41,217,094	29,983,371	6,310,885	-	4,250,941	211,474,107
2027-28	136,627,536	42,041,436	30,583,038	6,259,541	24,744,958	22,205,478	233,679,585
2028-29	132,934,926	42,882,265	31,194,699	6,206,960	1,955,976	5,613,094	239,292,679
2029-30	179,405,386	43,739,910	31,818,593	6,153,388	24,744,958	(15,514,253)	223,778,426
2030-31	176,906,162	44,614,708	32,454,965	6,099,321	1,955,976	(33,198,223)	190,580,202
2031-32	216,668,449	45,507,002	33,104,064	6,072,288	-	(72,230,466)	118,349,736
2032-33	189,882,144	46,417,142	33,766,145	4,750,000	-	(43,999,135)	74,350,601
2033-34	184,060,045	47,345,485	34,441,468	4,750,000	-	(35,354,376)	38,996,225
2034-35	178,453,852	48,292,395	35,130,298	4,750,000	-	(26,869,070)	12,127,155
2035-36	172,832,144	49,258,243	35,832,904	4,750,000	-	(18,310,666)	(6,183,512)
2036-37	167,315,573	50,243,408	36,549,562	4,750,000	-	(9,798,666)	(15,982,177)
2037-38	155,602,125	51,248,276	37,280,553	4,750,000	-	4,970,121	(11,012,056)
2038-39	150,597,313	52,273,241	38,026,164	4,750,000	-	13,091,378	2,079,322
2039-40	145,037,500	53,318,706	38,786,687	4,750,000	-	21,829,964	23,909,286
2040-41	140,198,350	54,385,080	39,562,421	4,750,000	-	29,911,464	53,820,750
2041-42	135,359,200	55,472,782	40,353,669	4,750,000	-	38,057,810	91,878,560
2042-43	124,327,000	56,582,238	41,160,743	4,750,000	-	52,463,350	144,341,910
2043-44	109,830,300	57,713,882	41,983,958	4,750,000	-	70,400,857	214,742,767
2044-45	74,073,825	58,868,160	42,823,637	4,750,000	-	109,666,955	324,409,723
2045-46	71,243,950	60,045,523	43,680,110	4,750,000	-	116,076,646	440,486,369
2046-47	68,419,300	61,246,434	44,553,712	4,750,000	-	122,552,708	563,039,077
2047-48	34,209,650	62,471,362	45,444,786	4,750,000	-	160,486,798	723,525,875
2048-49	32,797,325	63,720,790	46,353,682	4,750,000	-	165,698,052	889,223,927
<b>Total</b>	<b>\$3,459,951,340</b>	<b>\$1,345,849,073</b>	<b>\$979,037,770</b>	<b>\$143,585,257</b>	<b>\$113,486,974</b>		

The \$50.0 million a year, set aside in the General Fund, will provide sufficient funding to meet future spikes in debt service payments (shown below the blue callout), with future capacity available to fund additional debt funded projects or shift to a more conservative pay-as-you-go model.



# Debt Repayment

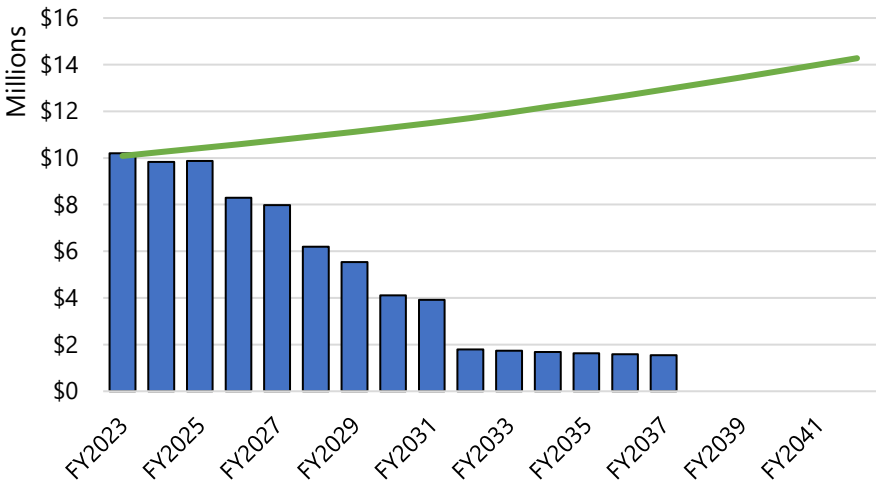
## Guilford Technical Community College Debt Model

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

### Estimated Annual Debt Service Payments

Fiscal Yr	Existing and Planned Issues - All Debt			Sources of Funds	
	Principal	Interest	Total	Property Tax	ARRA Funds
				(County Funds)	
2022-23	7,394,089	2,809,902	10,203,991	9,915,896	288,095
2023-24	7,377,111	2,459,182	9,836,292	9,879,181	256,968
2024-25	7,768,646	2,102,253	9,870,899	10,195,444	225,015
2025-26	6,568,658	1,722,786	8,291,443	10,399,353	192,403
2026-27	6,587,100	1,398,363	7,985,462	10,607,340	159,065
2027-28	5,102,833	1,088,285	6,191,118	10,819,487	124,836
2028-29	4,698,031	836,481	5,534,511	11,035,877	89,781
2029-30	3,511,869	604,715	4,116,584	11,256,594	54,067
2030-31	3,492,332	420,275	3,912,607	11,481,726	18,022
2031-32	1,492,532	305,969	1,798,501	11,711,361	-
2032-33	1,492,532	246,268	1,738,800	11,945,588	-
2033-34	1,492,532	186,567	1,679,099	12,184,500	-
2034-35	1,492,532	141,791	1,634,323	12,428,190	-
2035-36	1,492,532	95,149	1,587,681	12,676,754	-
2036-37	1,492,532	48,507	1,541,039	12,930,289	-
<b>Total</b>	<b>\$61,455,859</b>	<b>\$14,466,492</b>	<b>\$75,922,350</b>	<b>\$169,467,581</b>	<b>\$1,408,252</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.



# 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, 2022, the County's net debt is equal 4.66% of the estimated assessed value of taxable property, below the 8% statutory limit, and its unused debt capacity (the 'Legal Debt Margin') is approximately \$1.8 billion. These are estimated figures.

### Computation of Legal Debt Margin – Fiscal Year Ending June 30, 2022

Estimated appraised property valuation <sup>1</sup>	\$	<u>55,175,272,525</u>
<b>Debt limit (8% of total assessed valuation)</b>	<b>\$</b>	<b>4,414,021,802</b>
Debt applicable to debt limit:		
<i>Bonded debt</i>	\$	672,815,000
<i>Bonds authorized, but unissued:</i>	\$	1,880,000,000
<i>Limited obligation bonds</i>	\$	16,845,000
<i>Obligations under capital lease and purchase money installment contracts</i>	\$	<u>3,386,000</u>
Gross debt	\$	2,573,046,000
Less statutory deductions:		
<i>Refunding bonds authorized, but unissued</i>	\$	-
<i>Amounts held in sinking funds<sup>2</sup></i>	\$	938,063
<i>Bonds issued and outstanding for water purposes</i>	\$	<u>(189,794)</u>
	\$	748,269
Net debt applicable to limit	\$	2,573,794,269
<b>As a percentage of total assessed valuation</b>		<b>4.66%</b>
<b>Legal debt margin (Debt Limit less Net Debt)</b>	<b>\$</b>	<b>1,840,227,533</b>





















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

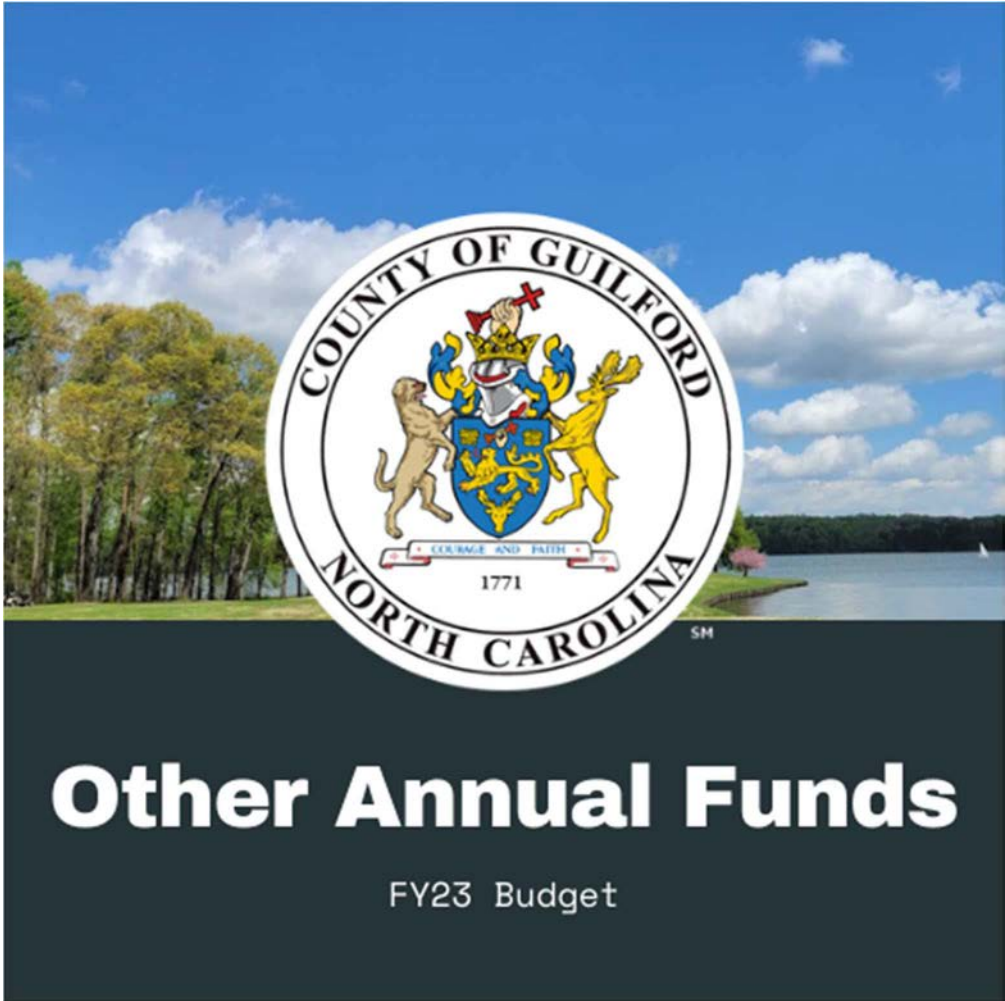
<sup>2</sup> Estimated statement on 4/30/22

# Debt Repayment

## Local Debt Guidelines

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

Debt Guideline	FY2023- FY2027	FY2028- FY2032	FY2033- FY2037	FY2038- FY2042
State Mandate - 8% of appraised property value				
Local - General obligation debt service should not exceed 15% of the operating budget.				
Local - General obligation debt per capita should not exceed \$3,000.				
Local - General obligation debt as a percentage of assessed property valuation should not exceed 3%.				
Dedicated/planned revenues meet debt service requirements				





# 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 the insured departments' exposure factors. Payments are for prior and current year claims and to establish adequate reserves for catastrophic losses.

## Budget Summary

	FY2021 Actual	FY2022 Adopted	FY2022 Amended	FY2023 Recomm.	% Chg
<b>EXPENSE</b>					
Risk Management	\$3,917,189	\$4,029,370	\$4,066,361	\$4,605,530	14.3%
Health Care & Wellness	41,994,577	51,799,023	51,871,192	54,197,386	4.6%
<b>General Government</b>	<b>\$45,911,766</b>	<b>\$55,828,393</b>	<b>\$55,937,553</b>	<b>\$58,802,915</b>	<b>5.3%</b>
<b>REVENUE</b>					
Charges for Services	\$47,664,898	\$54,836,217	\$54,836,217	\$57,391,756	4.7%
Other Revenues	16,384	162,176	162,176	35,000	(82%)
Appropriated Fund Balance		800,000		1,376,159	
<b>Total Revenue</b>	<b>\$47,681,282</b>	<b>\$55,828,393</b>	<b>\$54,998,393</b>	<b>\$58,802,915</b>	<b>4.4%</b>
Beginning Net Position	24,366,978	26,149,085	26,149,085	25,239,925	(3.5%)
Ending Net Position	26,149,085	25,349,085	25,239,925	23,863,766	(5.9%)
Positions	3.5	3.5	3.5	3.5	

# Risk Management

**Yvonne Moebis, 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

	FY2021 Actual	FY2022 Adopted	FY2022 Amended	FY2023 Recomm.	% Chg
<b>EXPENSE</b>					
Administration	\$257,513	\$322,370	\$322,518	430,670	33.6%
Liability Insurance	1,039,836	842,000	846,335	1,080,150	28.3%
Property and Other Ins	1,234,454	945,000	977,509	974,710	3.1%
Workers Compensation Ins	1,385,386	1,920,000	1,920,000	2,120,000	10.4%
<b>Risk Retention- Liab/Prop/WC</b>	<b>\$3,917,189</b>	<b>\$4,029,370</b>	<b>\$4,066,361</b>	<b>\$4,605,530</b>	<b>14.3%</b>
<b>EXPENSE</b>					
Personnel Services	\$252,401	\$304,523	\$304,523	312,755	2.7%
Supplies & Materials	2,622	3,182	3,182	3,182	0.0%
Other Services & Charges	3,662,166	3,721,665	3,758,656	4,289,593	15.3%
<b>Total Expense</b>	<b>\$3,917,189</b>	<b>\$4,029,370</b>	<b>\$4,066,361</b>	<b>\$4,605,530</b>	<b>14.3%</b>
<b>REVENUE</b>					
Charges for Services	\$2,905,172	\$3,194,370	\$3,194,370	\$3,194,370	0%
Miscellaneous Revenues	16,384	5,000	5,000	5,000	0%
<b>Total Revenue</b>	<b>\$2,921,556</b>	<b>\$3,199,370</b>	<b>\$3,199,370</b>	<b>\$3,199,370</b>	<b>0%</b>
<b>Positions</b>	<b>2.5</b>	<b>2.5</b>	<b>2.5</b>	<b>2.5</b>	

## Key Performance Measures

	FY21 Actual	FY22 Estimated	FY23 Projected
Total Workers' Compensation Lost Time Claims	23	14	119
Total Workers' Compensation Medical Only Claims	111	75	93
Total Workers' Compensation Report Only Claims	74	55	65
Total Auto Liability Claims	22	17	20
Total General Liability Claims	11	10	10
Total PD Auto Liability	\$60,971	\$36,816	\$49,000
Total Pain General Liability	\$1,956.18	\$17,572.65	\$10,000.00

# Healthcare & Wellness

Joanette Freeman, Director

[Department Website](#)

## Fund Purpose

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

## Budget Summary

	FY2021 Actual	FY2022 Adopted	FY2022 Amended	FY2023 Adopted	% Chg
<b>EXPENSE</b>					
Dental	2,161,873	2,099,465	2,099,465	2,233,062	6%
Dental - Retirees	953,749	794,115	794,115	1,045,000	32%
Medical	0	0	0	6,628,601	-
Medical - Choice HMO	28,864,918	35,817,407	35,854,959	34,499,227	(4%)
Medical - Retirees	6,988,439	9,549,132	9,581,786	6,243,969	(35%)
Medicare	2,912,674	3,381,728	3,383,690	3,381,728	-
Wellness Administration	\$112,924	\$157,176	\$157,176	\$165,799	5.5%
<b>Health Care &amp; Wellness</b>	<b>\$41,994,577</b>	<b>\$51,799,023</b>	<b>\$51,871,191</b>	<b>\$54,197,386</b>	<b>4.6%</b>
<b>EXPENSE</b>					
Personnel Services	\$64,002	\$71,100	\$71,100	\$79,723	12.1%
Supplies & Materials	47,609	84,576	84,576	84,576	0.0%
Other Services & Charges	41,882,967	51,643,347	51,715,515	54,033,087	4.6%
<b>Total Expense</b>	<b>\$41,994,578</b>	<b>\$51,799,023</b>	<b>\$51,871,191</b>	<b>\$54,197,386</b>	<b>4.6%</b>
<b>REVENUE</b>					
Charges for Services	\$44,759,727	\$51,641,847	\$51,641,847	\$54,197,386	4.9%
Miscellaneous Revenues	0	157,176	157,176	0	(100.0%)
<b>Total Revenue</b>	<b>\$44,759,727</b>	<b>\$51,799,023</b>	<b>\$51,799,023</b>	<b>\$54,197,386</b>	<b>4.6%</b>
<b>Positions</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	

# Rural Fire Districts Fund

## Background

Guilford County has 24 fire protection & service districts that provide fire response service in areas of the county not serviced by a municipal fire department. The primary funding for each district is property tax revenue generated by a special district tax. The tax, which is in addition to the County's general property tax, is levied on the property in each district. Revenues generated are dedicated for use in the district where they are levied. The Board of Commissioners establishes the tax rate for each district annually with the adoption of the Budget Ordinance. Guilford County contracts with County fire departments to provide fire response service.

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

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

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

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

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

Guilford County fire departments indicated PPC ratings—and a desire for continued exceptional service—were primary considerations in their tax rate requests. Departments indicated they face significant challenges with personnel (recruitment & retention), capital improvements (apparatus, buildings, & equipment), and inflationary factors. The requested tax rates are intended to address these challenges and maintain exceptional service.

# Rural Fire Districts Fund

## FY2023 Tax Rate Request Process

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

- Fire departments submitted a tax rate request and proposed budget in April
- County staff reviewed the latest financial statements for each fire department and calculated relevant financial ratios
- Fire departments requesting tax rates above revenue-neutral (15 departments) met with the County Manager & County staff to review their needs

In general, requested tax rates above revenue neutral will support:

- Maintaining strong PPC ratings
- Personnel recruitment & retention
- Capital needs (apparatus, equipment, buildings)
- Operating cost increases
- Future year revenue requirements & multi-year planning

## Requests

Of the 24 combined special taxing districts, one requested a tax rate increase, 15 requested no change to the tax rate (rate-neutral), and nine requested a revenue-neutral tax rate. A summary table of the recommended tax rates is provided on the following page.

# Rural Fire Districts Fund

## FY2023 Adopted Tax Rates by Fire Department

Department / District	FY22 Tax Rate	FY23 Revenue Neutral	FY23 Adopted	
<b>Alamance</b>	15.55	12.67	15.55	Rate-Neutral
<b>Climax</b>	17.63	14.49	17.63	Rate-Neutral
<b>Colfax</b>	13.59	11.90	11.90	Revenue-Neutral
<b>Fire District 13 (Rankin)</b>	12.52	10.72	12.52	Rate-Neutral
<b>Fire District 28 (Frieden's)</b>	13.90	11.80	13.90	Rate-Neutral
<b>Gibsonville</b>	9.45	7.74	7.74	Revenue-Neutral
<b>Guil-Rand</b>	14.66	12.63	14.66	Rate-Neutral
<b>Horneytown</b>	15.00	14.14	15.00	Rate-Neutral
<b>Julian Volunteer</b>	14.54	12.14	12.14	Revenue-Neutral
<b>Kimesville</b>	10.97	8.90	8.90	Revenue-Neutral
<b>McLeansville</b>	14.81	10.42	14.81	Rate-Neutral
<b>Mt Hope Com</b>	8.00	6.68	8.00	Rate-Neutral
<b>Northeast</b>	13.99	12.02	13.99	Rate-Neutral
<b>Oak Ridge</b>	9.77	8.56	9.77	Rate-Neutral
<b>Pinecroft-Sedgefield</b>	13.72	11.64	13.72	Rate-Neutral
<b>Pleasant Garden</b>	13.88	11.48	13.88	Rate-Neutral
<b>Southeast</b>	13.75	11.67	13.75	Rate-Neutral
<b>Stokesdale</b>	10.00	8.38	10.00	Rate-Neutral
<b>Summerfield</b>	13.10	11.17	13.10	Rate-Neutral
<b>Whitsett</b>	12.96	9.27	9.27	Revenue-Neutral
<b>High Point: Deep River No. 18</b>	12.41	10.84	12.41	Rate-Neutral
<b>Greensboro: Fire District 14</b>	12.75	9.82	9.82	Revenue-Neutral
<b>Greensboro: Guilford College FPD</b>	10.00	13.24	10.00	Rate-Neutral
<b>Greensboro: Guilford College FPSD</b>	5.00	4.42	5.00	Rate-Neutral
<b>Greensboro: PTIA FPSD</b>	4.95	8.91	4.95	Rate-Neutral

# Rural Fire Districts Fund

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

1. **High Point: Deep River No. 18** requested a tax rate increase to 15.00 cents. Adopted rate-neutral (12.41 cents), which generates more revenue than required amount calculated in prior multi-year planning effort.
2. **Greensboro: PTIA FPSD** requested revenue-neutral tax rate, originally calculated at 4.85 cents. However, a shift in taxable parcels caused revenue-neutral tax rate to be re-calculated at 8.91 cents for the PTIA FPSD. The recommended rate (4.95 cents) maintains FY22 rate for the combined PTIA overlay and Guilford College Fire Protection District (capped at 10.00 cents) and uses fund balance as a one-year transition. Additional discussions will occur in collaboration with the Airport Authority and City of Greensboro on fire service levels.

## FY2023 Budget

The Rural Fire Districts fund is an annual fund that accounts for property tax, sales tax, and appropriated fund balance for each special taxing district. The revenue collected is remitted to contracted fire departments each month. The FY2023 budget reflects revenue estimates based on the department's tax rates.

	FY2021 Actual	FY2022 Adopted	FY2022 Amended	FY2023 Recommend.	vs. FY22 Adopt. (%)
<b>Rural Fire Protection</b>					
Operating	\$ 20,283,180	23,151,513	23,151,513	27,024,843	17%
<b>Total Expenditures</b>	<b>\$ 20,283,180</b>	<b>23,151,513</b>	<b>23,151,513</b>	<b>27,024,843</b>	<b>17%</b>
<b>Revenue</b>					
Property Tax	\$ 17,789,249	17,836,004	17,836,004	21,892,689	23%
Sales Tax	\$ 4,272,616	4,012,034	4,012,034	4,699,879	17%
Other Revenue	\$ 50,572	-	-	-	-
Appropriated Fund Bal.	\$ 1,902,640	1,303,475	1,303,475	432,275	(67%)
<b>Total Revenue</b>	<b>\$ 23,716,078</b>	<b>23,151,513</b>	<b>23,151,513</b>	<b>27,024,843</b>	<b>17%</b>



# Other Annual Funds

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

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

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

# 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

	FY2021 Actual	FY2022 Adopted	FY2022 Amended	FY2023 Recommend.	vs. FY22 Adopt. (%)
<b>Room Occupancy &amp; Tourism Development</b>					
Expenditures	\$ 4,189,165	6,000,000	6,000,000	6,000,000	-
<b>Total Expenditures</b>	<b>\$ 4,189,165</b>	<b>6,000,000</b>	<b>6,000,000</b>	<b>6,000,000</b>	<b>-</b>
<b>Revenue</b>					
Occupancy Tax	\$ 4,189,165	6,000,000	6,000,000	6,000,000	-
<b>Total Revenue</b>	<b>\$ 4,189,165</b>	<b>6,000,000</b>	<b>6,000,000</b>	<b>6,000,000</b>	<b>-</b>

# Tax Revaluation Fund

The Tax Revaluation Fund accounts for expenses for conducting the county's property revaluation process including revenues dedicated to revaluation. The most recent revaluation was completed in FY2022. The County currently previously operated on a 5-year revaluation cycle and expects to move to a 4-year cycle, with the next revaluation tentatively 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

	FY2021 Actual	FY2022 Adopted	FY2022 Amended	FY2023 Recommend.	vs. FY22 Adopt. (%)
<b>Tax Revaluation</b>					
Expenditures	-	276,913	276,913	362,500	31%
<b>Total Expenditures</b>	-	<b>276,913</b>	<b>276,913</b>	<b>362,500</b>	<b>31%</b>
<b>Revenue</b>					
Transfers In	-	276,913	276,913	358,750	30%
Appropriated Fund Balance	-	-	-	3,750	-
<b>Total Revenue</b>	-	<b>276,913</b>	<b>276,913</b>	<b>362,500</b>	<b>31%</b>

# Fines & Forfeitures Fund

Governmental Accounting Standards Board (GASB) Statement 84 recently took effect for Annual Financial Reporting and required changes to the County's prior financial structure. The new guidelines prompted a reevaluation of the current structure and required Finance 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.

Finance 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

	FY2021 Actual	FY2022 Adopted	FY2022 Amended	FY2023 Recommend.	vs. FY22 Adopt. (%)
<b>Fines &amp; Forfeitures</b>					
Expenditures	-	-	4,000,000	4,000,000	-
<b>Total Expenditures</b>	-	-	<b>4,000,000</b>	<b>4,000,000</b>	-
<b>Revenue</b>					
Penalties, Fines & Forfeitures	-	-	4,000,000	4,000,000	-
<b>Total Revenue</b>	-	-	<b>4,000,000</b>	<b>4,000,000</b>	-

# 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 Finance 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

	FY2021 Actual	FY2022 Adopted	FY2022 Amended	FY2023 Recommend.	vs. FY22 Adopt. (%)
<b>DSS Representative Payee</b>					
Expenditures	-	-	4,000,000	4,000,000	-
<b>Total Expenditures</b>	-	-	<b>4,000,000</b>	<b>4,000,000</b>	-
<b>Revenue</b>					
Human Services Assistance	-	-	4,000,000	4,000,000	-
<b>Total Revenue</b>	-	-	<b>4,000,000</b>	<b>4,000,000</b>	-

# Opioid Settlement Fund

In accordance with the *Memorandum of Agreement between the State of North Carolina and Local Governments on Proceeds Relating to the Settlement of Opioid Litigation*, the County established a special revenue fund in FY2022 to account for settlement funds. The County anticipates receiving up to \$22 million over 18 years and will appropriate funding based on Board adopted strategies through the annual budget process.

## Budget Summary

	FY2021 Actual	FY2022 Adopted	FY2022 Amended	FY2023 Recommend.	vs. FY22 Adopt. (%)
<b>Opioid Settlement</b>					
Expenditures	-	-	-	300,000	-
<b>Total Expenditures</b>	-	-	-	<b>300,000</b>	-
<b>Revenue</b>					
Other Revenue	-	-	-	300,000	-
<b>Total Revenue</b>	-	-	-	<b>300,000</b>	-



# Multi-Year Plans

FY23 Budget

# Multi-Year Plans

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

The multi-year plans prepared by the County include:

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 plan presented is for five fiscal years.

The **Facility Maintenance Plan** focuses on major facility repairs and renovations, such as roof repairs or replacement of HVAC equipment. These projects typically cost \$30,000 or more. The plan is typically presented for five fiscal years. However, the County is about to begin a comprehensive facilities assessment conducted by a third-party. The assessment will review major County facilities and assess long-term maintenance needs, which will drastically alter the Facility Maintenance Plan. As such, the plan is not presented as a five-year plan and is not included. Instead, the FY2023 budget includes \$1.5 million for critical facility maintenance needs.

The **Major Technology Plan** focuses on major county technology needs, such as software and hardware purchases and upgrades. These needs typically cost over \$5,000 total and may be annual or one-time purchases. Information Technology is in the process of reviewing technology assets. As such, the plan is presented for the upcoming fiscal year only. The plan will be included in future budget years as a 5-year plan.

The **Vehicle Replacement Plan** maps the replacement of county fleet vehicles, including passenger cars, equipment trucks, law enforcement vehicles, and ambulances. Vehicles are considered for replacement based on mileage, condition, use, and maintenance costs. The plan presented is for the next fiscal year.

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

Staff committees review requests, evaluate priorities, and recommend the plans noted above. The committees consider departmental priorities and County focus areas to develop plans that meet the organization's needs. Committee recommendations are reviewed by Budget Department staff and finalized in consult with the County Manager. Approved purchases from the FY2023 plans are incorporated into the departmental budgets presented throughout this document.



## Major Equipment Plan: FY2023 - FY2027

Department	Division	Item	FY23	FY24	FY25	FY26	FY27
Cooperative Extension		Climate Controlled Storage Container	\$ 30,000	\$ -	\$ -	\$ -	\$ -
Cooperative Extension		Conference Room furniture	\$ 5,720	\$ -	\$ -	\$ -	\$ -
Cooperative Extension		Lab Meeting Room Tables & Chairs	\$ 6,484	\$ -	\$ -	\$ -	\$ -
Cooperative Extension		Tables & Chairs for Auditorium Training Area	\$ 18,305	\$ -	\$ -	\$ -	\$ -
Countywide		Placeholder for Future Planning			\$ 750,000	\$ 750,000	\$ 1,500,000
Emergency Services	Fire	Replacement Thermal Imager	\$ 12,000	\$ 12,000	\$ -	\$ 12,000	
Emergency Services	Medical	Cardiac Monitors, Defibrillators, Pacemakers	\$ -	\$ 500,000	\$ 1,500,000	\$ 1,500,000	\$ 500,000
Emergency Services	Medical	LUCAS Cardiac Compression Devices	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	
Emergency Services	Medical	Off-Road Rescue Vehicle	\$ -	\$ -	\$ -	\$ 50,000	
Emergency Services	Medical	Stryker PowerLoad Stretchers		\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Emergency Services	Medical	Stryker PowerPro Stretchers	\$ 128,850	\$ 65,000	\$ 65,000	\$ 65,000	
Emergency Services	Medical	Training Manikins	\$ 70,000	\$ -	\$ -	\$ -	
Emergency Services	Medical	Transport Ventilators	\$ -	\$ -	\$ 1,000,000	\$ -	
Emergency Services	Medical	Video Laryngoscopes	\$ -	\$ -	\$ 250,000	\$ -	
Facilities		Skid Loader	\$ -	\$ 59,000		\$ -	
Facilities		Track Loader for Snow Removal	\$ -	\$ 76,000	\$ -	\$ -	\$ -
Facilities		Tractors	\$ -	\$ -	\$ 56,000	\$ -	
Law Enforcement	Administration	Toro Z Master 4000 Mower	\$ 6,200				
Law Enforcement	Detention Services	Clinic X-Ray Machines - Jail Central	\$ -	\$ 6,000	\$ -	\$ -	
Law Enforcement	Detention Services	Dryers - HP Detention Ctr	\$ 5,000	\$ -	\$ -	\$ 6,000	
Law Enforcement	Detention Services	Fingerprint/ID Machine - High Point	\$ -	\$ -	\$ -	\$ 50,000	
Law Enforcement	Detention Services	Kitchen Equipment Replacement - HP Detention Ctr	\$ 95,110	\$ -	\$ -	\$ -	
Law Enforcement	Detention Services	Mattresses	\$ 14,205	\$ -	\$ -	\$ -	
Law Enforcement	Detention Services	Replace Fingerprint/ID Machine - Jail Central	\$ -	\$ -	\$ -	\$ 50,000	
Law Enforcement	Detention Services	Replace Gas Dryers - Jail Central	\$ -	\$ 8,000	\$ 9,000	\$ 10,000	
Law Enforcement	Detention Services	Replace Kitchen Equipment - Jail Central	\$ 185,227	\$ 81,100	\$ 26,000	\$ 24,000	
Law Enforcement	Detention Services	Replace Washer/Extractors - Jail Central	\$ 60,000	\$ 30,000	\$ -	\$ -	

## Major Equipment Plan: FY2023 - FY2027

Department	Division	Item	FY23	FY24	FY25	FY26	FY27
Law Enforcement	Detention Services	Replace Washers/Extractors - HP Detention Ctr	\$ 27,000	\$ -	\$ -	\$ -	
Law Enforcement	Special Operations Comman	Latent Prints	\$ 21,570				
Planning & Development		White Goods Boom Truck	\$ 176,677				
Public Health	Allied Health	Air Compressor (Greensboro)	\$ -	\$ -	\$ -	\$ 7,000	
Public Health	Allied Health	Autoclave (High Point)	\$ -	\$ 6,000	\$ -	\$ -	
Public Health	Allied Health	CO2 Incubator (Greensboro)	\$ -	\$ 7,000	\$ -	\$ -	
Public Health	Allied Health	Sample Analyzer (Greensboro)	\$ -	\$ 20,000	\$ -	\$ -	
Public Health	Allied Health	Sample Analyzer (High Point)	\$ -	\$ 20,000	\$ -	\$ -	
Public Health	Allied Health	Sub-Zero Freezer (Greensboro)	\$ -	\$ -	\$ -	\$ 8,000	
Public Health	Allied Health	Sub-Zero Freezer (High Point)	\$ -	\$ 8,000	\$ -	\$ -	
Public Health	Allied Health	Vacuum System	\$ -	\$ 6,000	\$ -	\$ -	
Public Health	Allied Health	Vacuum System (High Point)	\$ -	\$ 6,000	\$ -	\$ -	
Public Health	Allied Health	X-Ray Machine - Operatory (Greensboro)	\$ -	\$ 24,000	\$ -	\$ -	
Public Health	Allied Health	X-Ray Machine - Operatory (High Point)	\$ -	\$ 6,000	\$ -	\$ -	
Public Health	Allied Health	X-Ray Machine - Panoramic (Greensboro)	\$ 30,000	\$ -	\$ -	\$ -	
Public Health	Clinical Health	AccuShelf (Inventory mgmt, Leased)	\$ 8,400	\$ 8,400	\$ 8,400	\$ 8,400	
Public Health	Clinical Health	Vaccine Freezer (Accuvax, Leased)	\$ 32,400	\$ 32,400	\$ 32,400	\$ 32,400	
Recreation - Parks	Bur-Mil Park	Aercore Aerator	\$ 20,000	\$ -	\$ -	\$ -	
Recreation - Parks	Bur-Mil Park	Excavator	\$ -	\$ -	\$ -	\$ 70,000	
Recreation - Parks	Bur-Mil Park	Golf Carts	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	
Recreation - Parks	Bur-Mil Park	Lawn Mowers	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	
Recreation - Parks	Bur-Mil Park	Sand Rake	\$ -	\$ -	\$ -	\$ 11,500	
Recreation - Parks	Bur-Mil Park	UTV 4x4	\$ 11,500	\$ -	\$ -	\$ -	
Recreation - Parks	Gibson Park	Golf Carts	\$ 9,000	\$ -	\$ 5,000	\$ -	
Recreation - Parks	Gibson Park	Lawn Mowers	\$ -	\$ 10,000	\$ 10,000	\$ -	
Recreation - Parks	Gibson Park	UTV 4x4	\$ 11,500	\$ -	\$ -	\$ -	
Recreation - Parks	Guilford Macintosh Park	UTV 4x4	\$ 15,500	\$ -	\$ -	\$ -	

# Major Equipment Plan: FY2023 - FY2027

Department	Division	Item	FY23	FY24	FY25	FY26	FY27
Recreation - Parks	Hagan-Stone Park	Golf Carts	\$ -	\$ -	\$ 5,000	\$ -	
Recreation - Parks	Hagan-Stone Park	Lawn Mowers	\$ -	\$ -	\$ 10,000	\$ 10,000	
Recreation - Parks	Hagan-Stone Park	Skid Steer	\$ -	\$ 75,000	\$ -	\$ -	
Recreation - Parks	Hagan-Stone Park	Snow Plow & Salt Hopper Spreader	\$ 15,000	\$ -	\$ -	\$ -	
Recreation - Parks	Hagan-Stone Park	UTV 4x4	\$ -	\$ -	\$ -	\$ 11,500	
Recreation - Parks	Northeast Park	Golf Carts	\$ 14,000	\$ 5,000	\$ 5,000	\$ 5,000	
Recreation - Parks	Northeast Park	Lawn Mowers	\$ 20,000	\$ 8,000	\$ 8,000	\$ -	
Recreation - Parks	Northeast Park	UTV 4x4	\$ -	\$ -	\$ -	\$ 11,500	
Recreation - Parks	Parks - Other	Lawn Mowers	\$ 10,000	\$ 9,000	\$ 9,000	\$ 9,000	
Recreation - Parks	Parks - Other	Tractor	\$ -	\$ 30,000	\$ -	\$ -	
Recreation - Parks	Parks - Other	UTV 4x4	\$ 11,500	\$ -	\$ -	\$ 11,500	
Recreation - Parks	Southwest Park	Golf Carts	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	
Recreation - Parks	Southwest Park	Lawn Mowers	\$ -	\$ 8,000	\$ -	\$ 8,000	
Recreation - Parks	Southwest Park	Tractor	\$ -	\$ 30,000	\$ -	\$ -	
Recreation - Parks	Southwest Park	UTV 4x4	\$ -	\$ -	\$ -	\$ 11,500	
<b>Total</b>			<b>\$ 1,121,148</b>	<b>\$ 1,330,900</b>	<b>\$ 3,923,800</b>	<b>\$ 2,907,300</b>	<b>\$ 2,100,000</b>

# Major Technology Plan: FY2023

**New Items:** Reviewed and Scored by Information Technology Advisory Committee (ITAC)

Department	Item	Ranking	FY2023 Cost	Funding Source
Information Technology	Replacement of 77 EOS Switches	91	\$ 900,000	General Fund - Fund Balance
Information Technology	Technology Refresh (Computers + Equipment)	91	\$ 900,000	General Fund - General Revenue
Information Technology	Financial & HR ERP Modernization	87	\$ 2,510,000	ARPA Revenue Loss
Information Technology	Nutanix Technology	85	\$ 225,000	General Fund - General Revenue
Budget & Management Services	Enterprise Budget & Planning Software Replacement	82	\$ 150,000	General Fund - General Revenue
Information Technology	VoIP RFP	79	\$ 50,000	General Fund - General Revenue
Information Technology	EnerGov Implementation & Consulting Fees	79	\$ 250,000	General Fund - General Revenue
Information Technology	NCPTS Migration to Cloud	76	\$ 195,000	General Fund - General Revenue
Law Enforcement	FUSUS Software	76	\$ 65,000	General Fund - General Revenue
Division of Social Services	Technology Refresh (Scanners)	70	\$ 220,500	General Fund - General Revenue
Division of Social Services	Technology Refresh (Computer Monitors)	62	\$ 245,300	General Fund - General Revenue
Information Technology	MWBE Supplier Diversity Software	N/A	\$ 100,000	General Fund - General Revenue
Information Technology	Law Enforcement Video Log Backup Software	N/A	\$ 75,000	General Fund - General Revenue
Information Technology	Facilities Key Management Software	N/A	\$ 75,000	General Fund - General Revenue
Information Technology	Security Visitor Log Software	N/A	\$ 75,000	General Fund - General Revenue
			<b>\$ 6,035,800</b>	<b>Total Cost</b>

**Total FY23 General Fund Cost (One-Time): \$ 3,525,800**

General Fund - Fund Balance: \$ 900,000

General Fund - General Revenue: \$ 2,625,800

# Major Technology Plan: FY2023

**Recurring:** Reviewed and Confirmed by Information Technology Staff

Department	Item	FY2023 Cost	Funding Source
Animal Services	Technology Refresh: Mobile Laptops	\$ 15,000	General Fund - General Revenue
Emergency Services	Cardiac Monitor WiFi Gateways	\$ 16,200	General Fund - General Revenue
Emergency Services	Technology Refresh: Ambulance Transmitters	\$ 28,000	General Fund - General Revenue
Emergency Services	Technology Refresh: ePCR tablets	\$ 35,000	General Fund - General Revenue
Emergency Services	Technology Refresh: Mobile Gateway	\$ 28,000	General Fund - General Revenue
Emergency Services	Technology Refresh: Mobile Laptops (13)	\$ 45,000	General Fund - General Revenue
Emergency Services	Technology Refresh: Servers	\$ 32,000	General Fund - General Revenue
Law Enforcement	Technology Refresh: Body Cameras	\$ 90,000	General Fund - General Revenue
Law Enforcement	Technology Refresh: Car Computers (35)	\$ 117,000	General Fund - General Revenue
Law Enforcement	Technology Refresh: Car Cameras	\$ 170,000	General Fund - General Revenue
Law Enforcement	Technology Refresh: Docking Stations	\$ 20,000	General Fund - General Revenue
Security	Technology Refresh: Cameras	\$ 15,000	General Fund - General Revenue
		<b>\$ 611,200</b>	<b>Total Cost</b>

**Total FY23 General Fund Cost (Recurring): \$ 611,200**

General Fund - Fund Balance: \$ -

General Fund - General Revenue: \$ 611,200

**Total FY23 General Fund Cost (One-Time + Recurring): \$ 4,137,000**

General Fund - Fund Balance: \$ 900,000

General Fund - General Revenue: \$ 3,237,000

## Vehicle Replacement Plan: FY2023

Type	Assigned	Vehicle Type	Count	Cost
<b>Fleet Operations</b>				
Replace	Planning	Truck	1	\$ 35,000
Replace	Planning	Truck	1	35,000
Replace	Planning	Truck	1	35,000
Replace	Facilities	Truck	1	35,000
Replace	Facilities	Cargo Van	1	45,000
Replace	Facilities	Dump Truck	1	75,000
Replace	DSS	Sedan/CSUV	1	25,000
Replace	DSS	Sedan/CSUV	1	25,000
Replace	DSS/Dundas Circle	Sedan/CSUV	1	25,000
Replace	DSS/Dundas Circle	Sedan/CSUV	1	25,000
Replace	Tax	Sedan/CSUV	1	25,000
Replace	Tax	Sedan/CSUV	1	25,000
Replace	Parks and Rec	Dump Truck	1	75,000
Replace	Parks and Rec	Truck	1	35,000
Replace	Motor Pool GSO	Passenger Van	1	30,000
Replace	Motor Pool GSO	Passenger Van	1	30,000
New	Motor Pool HP	Passenger Van	1	30,000
New	Motor Pool HP	Passenger Van	1	30,000
<b>Total</b>	<b>Fleet Operations</b>		<b>18</b>	<b>\$ 640,000</b>
<b>Fleet Operations (Other-Maintenance &amp; Fuel Management Only)</b>				
Replace	Animal Control	Truck	1	\$ 65,000
Replace	Animal Control	Truck	1	65,000
<b>Total</b>	<b>Fleet Operations (Other)</b>		<b>2</b>	<b>\$ 130,000</b>
<b>Emergency Services</b>				
Replace	Emergency Services	SUV (From FY22)	2	\$ 100,000
Replace	Emergency Services	Ambulance	1	234,000
Replace	Emergency Services	Ambulance	1	234,000
Replace	Emergency Services	Ambulance	1	234,000
Replace	Emergency Services	Ambulance	1	234,000
Replace	Emergency Services	Ambulance	1	234,000
Replace	Emergency Services	Ambulance	1	234,000
Replace	Emergency Services	Fire	1	50,000
Replace	Emergency Services	EMS Medic	1	50,000
Replace	Emergency Services	Fire	1	50,000
<b>Total</b>	<b>Emergency Services</b>		<b>11</b>	<b>\$ 1,654,000</b>
<b>Law Enforcement</b>				
Replace	Law Enforcement*	LE Vehicle*	50	\$ 2,026,000
<b>Total</b>	<b>Law Enforcement</b>		<b>50</b>	<b>\$ 2,026,000</b>
<b>TOTAL</b>			<b>81</b>	<b>\$ 4,450,000</b>

**\*Note:** County staff will explore options to lease law enforcement vehicles and work to identify opportunities to replace additional vehicles in FY23 or FY24. Law enforcement currently has ~70 vehicles with 130,000+ miles. Planned replacement of 50 vehicles exceeds FY22 replacement (35 vehicles at \$1,396,000 total).



# Capital Investment

FY23 Budget

# Capital Investment Plan

Guilford County's capital investment program includes two parts: the Capital Investment Plan (CIP) and the County's current capital projects. Together these represent the county's long-term investment in its facilities and infrastructure, including schools, and other major assets.

The **Capital Investment Plan (CIP)** is a five-year plan for the funding of major purchases, construction and renovation projects, and land acquisitions. It is only a planning process, not a funding or project authorization process, and is intended to:

- Identify all capital needs anticipated for 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 facility, equipment, and technology needs. The CIP presents project cost estimates for a rolling 5-year period.



# Capital Investment Plan

## Developing the CIP

The County's capital planning process begins each fall with the submission of project requests by departments. Budget Department staff receive requests and work with departments to prepare expense and revenue estimates. Once all requests are received, they are reviewed and prioritized based on multiple factors including:

- Adherence to county or department goals and objectives
- Urgency of need
- Scope of service
- Community priority and impact
- Financial feasibility

The Budget Department then makes a recommendation to the County Manager on projects to be included in the final CIP. A proposed CIP is presented to the Board of Commissioners at their annual retreat in February for initial approval. The initial CIP is refined and projects to be funded in the new fiscal year are selected by the Board during the budget process. Actual project ordinances are generally adopted early by the Board in the new fiscal year.

## FY2023 Process: Two-Thirds General Obligation Bonds

In March of 2022, Guilford County issued debt to fund school capital construction. At the same time, the County issued two-thirds general obligation bonds (two-thirds bonds) to expedite implementation of the FY2023 capital projects. Using two-thirds bonds as a tool, the Board of Commissioners authorized the sale of two-thirds bonds to fund \$41 million in capital investments. Distributed over 13 individual projects, the \$41 million funded:

• Public Buildings:	\$31.2 million
• Law Enforcement Facilities:	\$4.3 million
• Park & Recreation Facilities:	\$2.0 million
• Parking Facilities:	\$2.0 million
• <u>Public Health Facilities:</u>	<u>\$1.5 million</u>
<b>Total</b>	<b>\$41 million</b>

Given the expedited timeline, the projects funded by the two-thirds bonds represent the capital projects recommended through the typical CIP process.

# Capital Investment Plan

## 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.

## 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 General Obligation bonds or capital debt loans. Because the CIP is a plan and not a project authorization or funding process, there are projects in the plan that are not yet fully funded.

Projects that require Board action, either to initiate or adjust project budgets for new or additional phases, are considered "planned" projects. Projects already approved by the Board of Commissioners through the establishment of a capital project ordinance (i.e. the action that officially initiates and budgets for a particular project) are considered "active" projects.

## Impact of CIP on the Annual Operating Budget

In addition to planning for the construction of new projects, the County must also plan for new operating expenses related to new facilities proposed in the CIP. A new Emergency Medical Services base, for instance, will require additional expenses beyond those used to construct the facility. Additional personnel, equipment, and facility expenses will be required to operate the new base. These anticipated expenses are incorporated into the County's annual operating budget planning process where the Board has initiated/approved related projects.

## The Future of the CIP: Comprehensive Facilities Assessment

The County expects to begin a comprehensive facilities assessment conducted by a third-party in FY2023. The assessment will review major County facilities and assess long-term maintenance needs, which will drastically alter the CIP and the Major Facility Maintenance Plan. The facilities assessment will serve as the foundation for the FY2024 and FY2025 CIPs and will function as a catalyst to review and enhance the existing CIP process.

# Planned Capital Projects

The Guilford County Capital Investment Plan (CIP) for FY2023-FY2027 includes \$2.5 million in FY23 and totals \$127 million for the 5-year period. The CIP includes the projected total project cost for items listed on the plan. The CIP is used as a planning tool and does not fund or authorize projects. Projects listed here are those that require Board action to either initiate or adjust project budgets and are considered “planned” projects.

All funding listed in this section represents projected project and associated operating costs only. All projects already approved by the Board of Commissioners through the establishment of a capital project ordinance are considered “current” projects and are listed separately.

## Planned Expenditures

FY2023 marks a foundational planning year of the Guilford County CIP. Planned projects include the Comprehensive Facilities Assessment, Facility Maintenance, and the Parks & Recreation Master Plan. The Comprehensive Facilities Assessment and Parks & Recreation Master Plan will be used to build the foundation for future year CIP projects. The facilities assessments will focus on current building conditions and future facility needs and chart a course to fund maintenance and expansions. The master plan will provide a similar framework for the County’s overall Parks & Recreation strategy, including capital planning and space needs.

## Planned Revenue

CIP funding typically includes three forms: future debt, local funds (i.e. General fund transfers and/or appropriated fund balance), and other funding sources (i.e. donations, interlocal funding, and federal/state grants). The FY2022 projects totaling \$41 million were funded by two-thirds General Obligation bonds. The FY2023 planned projects are anticipated to be funded by local funds (\$2.515 million), the American Rescue Plan Act’s Local Fiscal Recovery Funds (\$200,000).

## Operating Expenses

Capital project expenses are typically accompanied by operating expenses. New facilities, for example, may require ongoing maintenance costs, increased supplies, and/or new personnel. Projected operating expenses are included in the annual budget. For FY2023 planned projects, there are no additional operating expenses anticipated. Staff time will be required to manage the new workload associated with the facilities assessment and master plan. The Facilities and Park & Recreation departments have absorbed this time into their FY2023 workplans.

## Future Education Projects

The May 17, 2022, Guilford County election included a proposal for a \$1.7 billion school bond that will address critical safety and maintenance needs in public schools, as well as a ¼ cent sales and use tax to help fund the capital improvements. The bond builds on the initial investment from the \$300 million bond passed in 2020 to provide upgrades at every school in the district. The bond proposal passed, while the ¼ cent sales tax did not. Additional information about the funding implications of these results is included in the *Debt Repayment* section of this document. The FY2023 budget includes \$50 million as a set aside for future school capital projects and associated debt service payments.

## Planned Projects: Guilford County 5-year CIP

The following 5-year estimate of projects blends the FY22 projects funded by 2/3 General Obligation bonds with additional projects anticipated in FY2023. Following the County's comprehensive facility assessment, staff will expand the CIP to a 10-year or 15-year plan.

Function & Project	Project Cost	Prior Years	FY22 2/3 Bond	FY2023	FY2024	FY2025	FY2026	FY2027
<b>General Government</b>								
BB&T Parking Deck Repairs*	\$ 2,000,000		\$ 2,000,000					
Comprehensive Facilities Assessment	\$ 8,000,000			\$ 1,000,000				
Facility Maintenance FY2023	\$ 1,515,000			\$ 1,515,000				
Future Building Improvements	TBD				\$ 15,000,000	\$ 15,000,000	\$ 15,000,000	\$ 15,000,000
Greensboro Courthouse Renovation*	\$ 6,400,000		\$ 6,400,000					
Greensboro Plaza Parking Deck Repairs*	\$ 8,000,000		\$ 8,000,000					
Greensboro Public Health Renovation*	\$ 1,500,000		\$ 1,500,000					
High Point Courthouse Plaza Repairs*	\$ 2,400,000		\$ 2,400,000					
High Point Courthouse Renovation*	\$ 3,500,000		\$ 3,500,000					
Independence Center Renovation*	\$ 1,000,000		\$ 1,000,000					
Old Courthouse Renovation*	\$ 4,500,000	\$ 3,500,000	\$ 1,000,000					
<b>Parks &amp; Recreation</b>								
Bryan Park Expansion*	\$ 1,100,000	\$ 100,000	\$ 1,000,000		\$ 1,000,000			
Bur-Mil Park: Additional Improvements								
Bur-Mil Park: General Renovations	\$ 500,000				\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
Bur-Mil Park: Golf Shop Renovations								
Bur-Mil Park: HVAC	\$ 783,000							
Bur-Mil Park: Master Plan	\$ 5,283,000							
Bur-Mil Park: Pool - Concreate & Slide								
Bur-Mil Park: Tennis Courts	\$ 900,000				\$ 900,000			
Future Park Improvements	TBD				\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Hagan-Stone Park: Master Plan	\$ 2,500,000				\$ 2,200,000	\$ 100,000	\$ 200,000	
Hagan-Stone Park: Repairs*	\$ 1,000,000		\$ 1,000,000		\$ 1,000,000			
Parks & Recreation Master Plan	\$ 200,000				\$ 200,000			

Function & Project	Project Cost	Prior Years	FY22 2/3 Bond	FY2023	FY2024	FY2025	FY2026	FY2027
<b>Public Safety</b>								
EMS Base: Groometown & Gate City Blvd. (GSO Fire)	\$ 1,775,000						\$ 1,775,000	
EMS Base: NC 150 / Church St.	\$ 4,600,000				\$ 1,000,000	\$ 3,600,000		
EMS Base: Northwest Guilford / I-73 Area	\$ 2,000,000	\$ 500,000			\$ 500,000	\$ 1,500,000		
EMS Base: South High Point	\$ 4,215,000				\$ 915,000	\$ 3,300,000		
EMS Other Phases: Admin. & Emergency Operations	\$ 15,700,000				\$ 15,700,000			
Greensboro Detention Center Renovation*	\$ 2,000,000		\$ 2,000,000					
High Point Detention Center Renovation*	\$ 2,300,000		\$ 2,300,000					
Juvenile Detention Expansion: +16 beds	\$ 2,000,000				\$ 2,000,000			
Juvenile Detention Expansion: +32 beds	\$ 7,500,000				\$ 7,500,000			
Juvenile Justice, Probation & Parole Building	\$ 7,000,000	\$ 1,800,000						
Law Enforcement Admin. (incl. Parking/Zenke Demo)	\$ 23,900,000	\$ 15,000,000	\$ 8,900,000					
Radio Units Replacement for 800 MHz System	\$ 9,600,000				\$ 3,000,000	\$ 6,600,000		
Voice Path Expansion - 800 MHz TDMA Conversion	\$ 6,000,000							\$ 6,000,000
<b>Total</b>		\$ 20,900,000	\$ 41,000,000	\$ 2,515,000	\$ 52,415,000	\$ 31,600,000	\$ 18,475,000	\$ 22,500,000

\*Denotes project funded (full or partial) with FY2022 Two-Thirds General Obligation Bonds

# Active Capital Projects

Guilford County's current capital projects have been approved by the Board of Commissioners through the adoption of a capital project ordinance. Each current project ordinance includes a complete budget including revenue sources and total expenditures. Unlike the County's annual operating budget, the ordinances are authorized for the life of the project and do not need to be re-approved each year. Project ordinances can be amended by the Board if a project later exceeds the initial budget estimate or is completed under-budget. Project budgets and balances are current as of June 30, 2022.

## Current Expenditures

Just as in the CIP, the County's current capital projects fall into two broad plan categories: **Education** and **County**. Both categories include facility construction, renovation, and expansion projects while Education also includes annual capital maintenance funding. Education projects comprise 75% of the total current capital project budgets while the remainder are County projects.

**42** capital projects in County Building Construction Fund (CBCF)

**\$172.9 million** authorized expenditures in CBCF

**\$100.5 million** life-to-date spending on CBCF projects

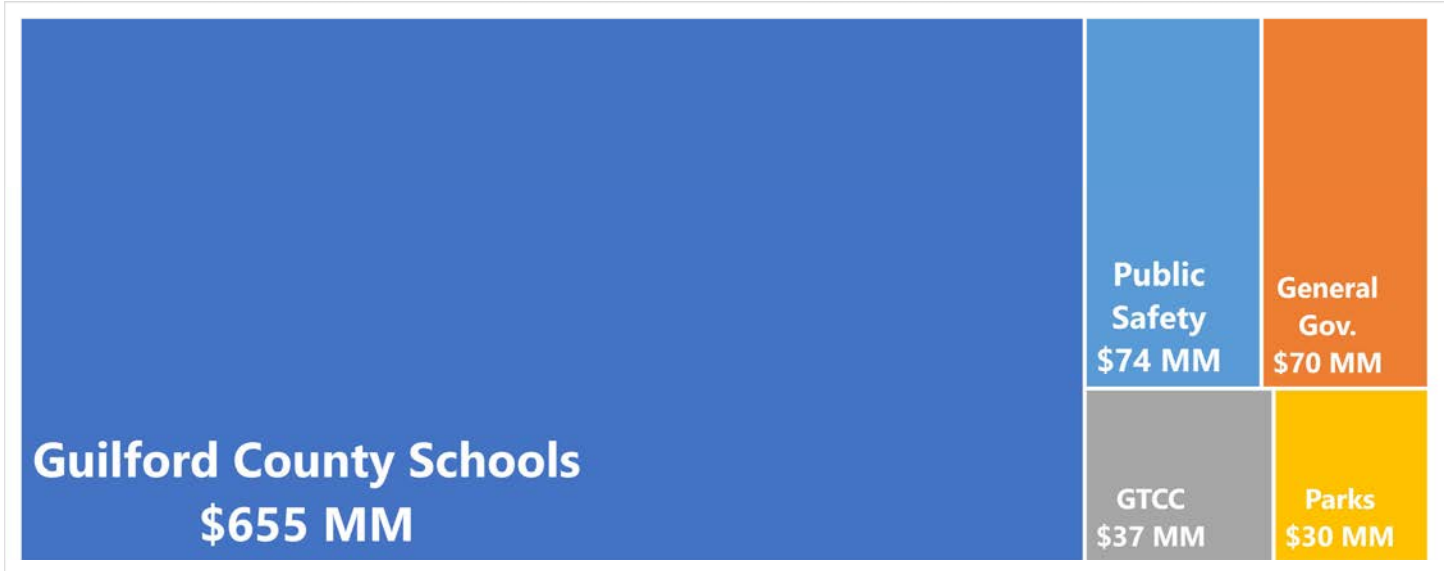
**50** capital projects in School Capital Outlay Fund (SCOF)

**\$694.0 million** authorized expenditures in SCOF

**\$380.7 million** life-to-date spending on SCOF projects

# Active Capital Projects

The **County Building Construction Fund** and **School Capital Outlay Fund** include projects related to General Government, Guilford County Schools, Guilford Technical Community College, Parks & Open Space, and Public Safety. Of the 92 active projects and \$866.9 million in authorized expenditures, the funding by function includes:



## Current Revenues

Most current project funding is debt in the form of General and Limited Obligation bonds issued for school construction, renovation, and major maintenance projects. The remainder of current capital project funding is funded through appropriated capital fund balance built up through annual general fund transfers as well as other funds received for specific projects. Additional information on current debt obligations is available in the *Debt Repayment* Section.

## Current Projects

Currently active projects are those that are authorized by the Board of Commissioners through an adopted project ordinance and remain active in the County's financial system.

As of June 30, 2022, these projects include:

Function	Description	Budget	Actuals + Encumbrances (Life to Date)
<b>General Government</b>	BB&T Parking Deck Repairs	\$2,000,000	\$70,700
	FY20 Capital Maintenance	\$2,275,887	\$2,276,352
	FY21 Capital Maintenance	\$1,500,000	\$1,500,000
	FY22 Capital Maintenance	\$1,425,000	\$383,892
	Greene Street Center	\$648,180	\$547,748
	Greensboro Courthouse Renovation	\$6,400,000	\$0
	Greensboro Public Health Renovation	\$1,500,000	\$0
	Gso Courthouse AV Infrastru Upgrade	\$506,067	\$315,935
	GSO Courthouse HVAC	\$1,150,000	\$1,122,473
	Gso Governmental Plaza Deck Repairs	\$8,000,000	\$561,000
	High Point Parking Deck Rprs	\$2,667,000	\$2,516,274
	HP Courthouse AV Infrastruc Upgrade	\$200,000	\$178,777
	HP Courthouse Plaza Repairs	\$2,400,000	\$0
	HP Courthouse Renovation	\$3,500,000	\$0
	HP Courthouse Renovations	\$1,522,559	\$1,522,558
	HP Justice Complex HVAC Sys	\$1,350,000	\$1,237,560
	Independence Center Renovation	\$1,000,000	\$0
	IndependenceCtr PrkDek Repairs	\$600,000	\$465,570
	Mental Health Facility Replace	\$20,800,000	\$19,135,391
	Old Courthouse Renovation	\$4,500,000	\$3,252,465
	Property Acquisition	\$605,000	\$605,000
Regional Water System Project	\$3,637,246	\$175,000	
Voting Machines Replacement	\$2,000,000	\$1,779,669	
<b>General Government Total</b>		<b>\$70,186,939</b>	<b>\$37,646,366</b>
<b>Guilford County Schools</b>	Allen Jay Elementary	\$5,207,070	\$86,924
	Bluford Elementry School-Reno	\$8,192,996	\$8,192,996
	Brooks Global Studies	\$22,174,130	\$648,095
	Career & Tech Edu Cap Improv	\$3,223,803	\$2,687,405
	Claxton Elementary	\$31,333,459	\$1,159,704
	Erwin Montessori at former Archer E	\$8,372,058	\$73,680
	Foust Elementary	\$31,333,469	\$783,752
	GCS Capital Maintenance FY2019	\$6,000,000	\$6,000,000



<b>Function</b>	<b>Description</b>	<b>Budget</b>	<b>Actuals + Encumbrances (Life to Date)</b>
<b>Guilford County Schools</b>	GCS Capital Maintenance FY2020	\$6,116,528	\$6,116,528
	GCS Capital Maintenance FY2021	\$3,116,528	\$1,865,182
	GCS Capital Maintenance FY2022	\$4,000,000	\$0
	Guilford Middle School - Repl	\$33,201,315	\$33,201,314
	Hampton/Peeler K-5 VPA	\$33,505,256	\$1,542,825
	High Point Central - Add/Renov	\$16,714,060	\$16,714,059
	High Point Newcomers School	\$3,587,098	\$0
	High Point SCALE Site	\$2,945,342	\$2,944,846
	Hunter Elementary Schl - Replmt	\$18,700,270	\$18,700,270
	HVAC	\$19,878,222	\$19,849,990
	HVAC - FY10 Medicaid Swap	\$2,124,077	\$2,124,077
	Kiser Middle	\$55,478,632	\$1,494,889
	Land Acquisition	\$10,660,500	\$0
	Medlin Learning Ctr-HVAC&Renov	\$7,826,356	\$7,824,450
	Mobile Classrooms	\$1,638,560	\$1,638,560
	Northern High School	\$53,988,199	\$53,988,199
	Northwest HS - New Traff Patrn	\$568,891	\$568,891
	Page High School-Roofing	\$161,795	\$154,773
	Peck K-8 Expeditionary Learning	\$41,323,632	\$1,510,665
	Ragsdale High School	\$46,286,087	\$46,286,086
	Reedy Fork Area Elem School	\$16,274,605	\$16,274,604
	Roof R/R Andrews High School	\$762,504	\$762,504
	Roof R/R Pleasant Garden ES	\$227,868	\$227,868
	Roofing System-Wide	\$7,726,688	\$5,806,543
	School Safety & Security Impro	\$7,000,000	\$63,250
	Schools Capital Maint & Reopening	\$5,000,000	\$3,840,200
	Smith HS - Athletic Renovation	\$7,592,816	\$7,592,815
	Southeast High School	\$32,023,226	\$32,023,226
	Southern HS Stadium Improvmts	\$566,780	\$566,779
	Southwest Area K-8 School with STEM	\$56,792,945	\$377,786
Southwest High School	\$19,868,571	\$19,868,571	
Sternberger Elementary	\$3,818,849	\$72,995	
System-Wd Renov@Var Sch Sites	\$5,188,619	\$5,080,246	
System-Wide Renovation FY 2012	\$4,849,057	\$4,511,990	
System-wide Safety & Security	\$1,491,703	\$1,417,211	
Western HS - Addition/Renovtin	\$8,307,251	\$8,307,250	
<b>Guilford County Schools</b>			
<b>Total</b>		<b>\$655,149,815</b>	<b>\$342,951,999</b>
<b>Guilford Technical CC</b>	Center for Advanced Manufacturing*	\$33,434,148	\$33,434,148
	GTCC Capital Maint FY 2019	\$1,500,000	\$1,500,000
	GTCC Capital Maintenanc FY2020	\$1,000,000	\$1,000,000

<b>Function</b>	<b>Description</b>	<b>Budget</b>	<b>Actuals + Encumbrances (Life to Date)</b>
<b>Guilford Technical CC</b>	GTCC Capital Maintenananc FY2021	\$550,000	\$10,036
	GTCC Capital Maintenance FY2022	\$550,000	\$0
<b>Guilford Technical CC Total</b>		<b>\$37,034,148</b>	<b>\$35,944,184</b>
<b>Parks &amp; Open Space</b>	Atlantic & Yadkin Grnway-Stim	\$664,549	\$279,964
	Bryan Park Expansion	\$1,100,000	\$16,440
	Bryan Park Phase I	\$100,000	\$67,920
	Bur Mil Park Clubhouse Renov	\$1,283,000	\$1,233,690
	Bur Mil Park Improvements	\$3,065,352	\$2,979,557
	Hagan-Stone Park	\$1,384,499	\$1,381,080
	Hagan-Stone Park Repairs	\$1,000,000	\$0
	Hagan-Stone Park Swimming Pool	\$2,000,000	\$1,988,548
	Northeast Park	\$9,242,725	\$9,039,208
	Open Space Acquisition	\$10,248,246	\$10,004,802
Trails Development	\$363,938	\$98,381	
<b>Parks &amp; Open Space Total</b>		<b>\$30,452,309</b>	<b>\$27,089,588</b>
<b>Public Safety</b>	800 MHz Infrastructure Upgrade	\$11,964,274	\$9,911,762
	County Animal Shelter Replcmnt	\$15,350,717	\$14,591,554
	EMS Base 1 Co-Location/Fire 7	\$1,815,347	\$1,815,347
	EMS Maintenance/Logistics Fac	\$14,416,463	\$13,698,403
	Fire Station 63 EMS Colocation	\$511,248	\$503,748
	Greensboro Detention Center Reno	\$2,000,000	\$0
	HP Detention Center Renovation	\$2,300,000	\$0
	Juvenile Justice Facility	\$1,800,000	\$4,692
	Law Enforcement Admin Bld Reno	\$23,900,000	\$7,628,662
<b>Public Safety Total</b>		<b>\$74,058,049</b>	<b>\$48,154,167</b>
<b>Grand Total</b>		<b>\$866,881,260</b>	<b>\$491,786,304</b>



**Summary of FY2022-2023 Budget  
Annual Funds**

**Summary of Revenues, Expenditures, and Changes in Fund Balances**

*Actual expenses for FY2021-2022 will be available once audited amounts are available in Fall 2022.*

	<b>Actual FY2021</b>	<b>Adopted FY2022</b>	<b>Amended FY2022</b>	<b>Adopted FY2023</b>	<b>vs. FY 2021-22 Adopted</b>	
					<b>\$ change</b>	<b>% change</b>
<b>SUMMARY OF ALL APPROPRIATED FUNDS</b>						
<b>Expenditures &amp; Other Uses of Funds</b>						
Personnel Services	\$ 181,155,759	\$ 226,421,089	\$ 233,685,052	\$ <b>265,119,009</b>	\$ 38,697,920	17.1%
Operating Expenses	\$ 328,407,989	\$ 360,683,656	\$ 386,140,411	\$ <b>402,569,599</b>	\$ 41,885,943	11.6%
Human Services Assistance	\$ 20,126,051	\$ 18,164,120	\$ 28,404,927	\$ <b>22,526,522</b>	\$ 4,362,402	24.0%
Debt Repayment	\$ 90,240,562	\$ 93,202,594	\$ 94,082,594	\$ <b>104,336,218</b>	\$ 11,133,624	11.9%
Reserve for Future Capital	\$ -	\$ -	\$ -	\$ <b>50,000,000</b>	\$ 50,000,000	
Transfer to Other Funds	\$ 5,467,750	\$ 97,629,507	\$ 99,773,379	\$ <b>79,713,060</b>	\$ (17,916,447)	(18.4%)
Capital Outlay	\$ 4,372,504	\$ 2,050,054	\$ 6,933,774	\$ <b>5,571,153</b>	\$ 3,521,099	171.8%
<b>TOTAL Expenditures</b>	\$ 629,770,615	\$ 798,151,020	\$ 849,020,137	\$ <b>929,835,561</b>	\$ 131,684,541	16.5%
<b>Revenues &amp; Other Sources of Funds</b>						
Property Taxes (current & prior years)	\$ 412,982,504	\$ 419,976,004	\$ 419,976,004	\$ <b>524,377,124</b>	\$ 104,401,120	24.9%
Federal & State Funds	\$ 80,658,651	\$ 77,689,707	\$ 106,160,582	\$ <b>98,707,048</b>	\$ 21,017,341	27.1%
Sales Taxes	\$ 106,432,110	\$ 104,012,034	\$ 104,012,034	\$ <b>122,459,879</b>	\$ 18,447,845	17.7%
User Charges	\$ 39,702,552	\$ 43,328,818	\$ 43,186,523	\$ <b>43,605,107</b>	\$ 276,289	0.6%
Other (includes Transfers In)	\$ 23,769,500	\$ 23,968,547	\$ 31,781,059	\$ <b>101,935,035</b>	\$ 77,966,488	325.3%
<b>TOTAL Revenues</b>	\$ 663,545,317	\$ 668,975,110	\$ 705,116,202	\$ <b>891,084,193</b>	\$ 222,109,083	33.2%
<b>Excess (Deficiency) of Sources over Uses</b>	\$ 33,774,702	\$ (35,973,316)	\$ (51,279,091)	\$ (38,751,368)	\$ (2,778,052)	7.7%
<b>Beginning Fund Balance</b>	\$ 176,981,172	\$ 210,755,874	\$ 210,755,874	\$ 165,247,893	\$ (45,507,981)	
<b>Ending Fund Balance</b>	\$ 210,755,874	\$ 174,782,558	\$ 165,247,893	\$ 126,496,525	\$ (38,751,368)	

**Note:** Not all fund balance is available to spend. See the county's Annual Financial Report for more information.

	<b>Actual FY2021</b>	<b>Adopted FY2022</b>	<b>Amended FY2022</b>	<b>Adopted FY2023</b>	<b>vs. FY 2021-22 Adopted</b>	
					<b>\$ change</b>	<b>% change</b>
<b>GENERAL FUND</b>						
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 presented below.						
<b>Expenditures &amp; Other Uses of Funds</b>						
Personnel Services	\$ 181,155,759	\$ 226,394,176	\$ 233,658,139	\$ <b>265,094,009</b>	\$ 38,699,833	17.1%
Operating Expenses	\$ 303,935,644	\$ 331,282,143	\$ 352,738,898	\$ <b>364,907,256</b>	\$ 33,625,113	10.1%
Human Services Assistance	\$ 20,126,051	\$ 18,164,120	\$ 24,404,927	\$ <b>18,526,522</b>	\$ 362,402	2.0%
Debt Repayment	\$ 90,240,562	\$ -	\$ -	\$ -	\$ -	
Reserve for Future Capital	\$ -	\$ -	\$ -	\$ <b>50,000,000</b>	\$ 50,000,000	
Transfer to Other Funds	\$ 5,467,750	\$ 97,629,507	\$ 99,773,379	\$ <b>79,713,060</b>	\$ (17,916,447)	(18.4%)
Capital Outlay	\$ 4,372,504	\$ 2,050,054	\$ 6,933,774	\$ <b>5,571,153</b>	\$ 3,521,099	171.8%
<b>TOTAL Expenditures</b>	\$ 605,298,270	\$ 675,520,000	\$ 718,966,867	\$ <b>783,812,000</b>	\$ 108,292,000	16.0%
<b>Revenues &amp; Other Sources of Funds</b>						
Property Taxes (current & prior years)	\$ 395,493,255	\$ 402,140,000	\$ 402,140,000	\$ <b>502,484,435</b>	\$ 100,344,435	25.0%
Federal & State Funds	\$ 80,658,651	\$ 77,689,707	\$ 102,160,582	\$ <b>92,196,250</b>	\$ 14,506,543	18.7%
Sales Taxes	\$ 102,159,494	\$ 100,000,000	\$ 100,000,000	\$ <b>90,060,000</b>	\$ (9,940,000)	(9.9%)
User Charges	\$ 39,702,552	\$ 43,328,818	\$ 43,186,523	\$ <b>43,605,107</b>	\$ 276,289	0.6%
Other (includes Transfers In)	\$ 17,626,122	\$ 16,388,159	\$ 20,200,671	\$ <b>22,921,975</b>	\$ 6,533,816	39.9%
<b>TOTAL Revenues</b>	\$ 635,640,074	\$ 639,546,684	\$ 667,687,776	\$ <b>751,267,767</b>	\$ 111,721,083	17.5%
<b>Excess (Deficiency) of Sources over Uses</b>	\$ 30,341,804	\$ (35,973,316)	\$ (51,279,091)	\$ <b>(32,544,233)</b>	\$ 3,429,083	(9.5%)
<b>Beginning Fund Balance</b>	\$ 174,048,649	\$ 204,390,453	\$ 204,390,453	\$ <b>153,111,362</b>	\$ (51,279,091)	(25.1%)
<b>Ending Fund Balance</b>	\$ 204,390,453	\$ 168,417,137	\$ 153,111,362	\$ <b>120,567,129</b>	\$ (32,544,233)	(19.3%)

**Note:** Debt Service is now shown as a "transfer out" expense. See Debt Service Section for more details.

**Note:** Not all fund balance is available to spend. See the Fund Balance section of the Revenue Summary of this document.

	<b>Actual FY2021</b>	<b>Adopted FY2022</b>	<b>Amended FY2022</b>	<b>Adopted FY2023</b>	<b>vs. FY 2021-22 Adopted</b>	
					<b>\$ change</b>	<b>% change</b>
<b>DEBT SERVICE FUND</b>						
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.						
<b>Expenditures &amp; Other Uses of Funds</b>						
Debt Repayment	\$ -	\$ 93,202,594	\$ 94,082,594	\$ <b>104,336,218</b>	\$ 11,133,624	11.9%
<b>TOTAL Expenditures</b>	\$ -	\$ 93,202,594	\$ 94,082,594	\$ <b>104,336,218</b>	\$ 11,133,624	11.9%
<b>Revenues &amp; Other Sources of Funds</b>						
Sales Taxes	\$ -	\$ -	\$ -	\$ <b>27,700,000</b>	\$ 27,700,000	
Federal & State Funds	\$ -	\$ -	\$ -	\$ <b>2,510,798</b>	\$ 2,510,798	
Other (includes Transfers In)	\$ -	\$ -	\$ -	\$ <b>68,354,310</b>	\$ 68,354,310	
<b>TOTAL Revenues</b>	\$ -	\$ 93,202,594	\$ 94,082,594	\$ <b>98,565,108</b>	\$ 5,362,514	5.8%
<b>Excess (Deficiency) of Sources over Uses</b>	\$ -	\$ -	\$ -	\$ <b>(5,771,110)</b>	\$ (5,771,110)	
<b>Beginning Fund Balance</b>	\$ -	\$ -	\$ -	\$ <b>5,771,110</b>	\$ 5,771,110	
<b>Ending Fund Balance</b>	\$ -	\$ -	\$ 5,771,110	\$ -	\$ (5,771,110)	

**Note:** Sales Tax reflects restricted local sales and use tax being directly appropriated into debt service funds, instead of transfer from the General Fund.

**Note:** Total Revenue reflects initial transfer from General Fund to establish this fund in FY 2021-22. Expenses and dedicated revenues will be budgeted directly in the fund moving forward

	<b>Actual FY2021</b>	<b>Adopted FY2022</b>	<b>Amended FY2022</b>	<b>Adopted FY2023</b>	<b>vs. FY 2021-22 Adopted</b>	
					<b>\$ change</b>	<b>% change</b>

### RURAL FIRE DISTRICTS FUND

Transactions relating to the operation of the Fire Protection Districts in the County are reflected in these individual funds. Each district is funded, in large part, from a special district tax levied on the property in the district, with the proceeds of that tax dedicated for use in that district. The Board of Commissioners, with the adoption of the Budget Ordinance, establishes the tax rate for each district annually. The districts also receive funding from their shares of the local option sales taxes levied by the County.

*All funds are consolidated here. For information about a specific district, please refer to the Ordinance section of this document.*

#### Expenditures & Other Uses of Funds

Operating Expenses	\$ 20,283,180	\$ 23,151,513	\$ 23,151,513	\$ <b>27,024,843</b>	\$ 3,873,330	16.7%
<b>TOTAL Expenditures</b>	\$ 20,283,180	\$ 23,151,513	\$ 23,151,513	\$ <b>27,024,843</b>	\$ 3,873,330	16.7%

#### Revenues & Other Sources of Funds

Property Taxes (current & prior years)	\$ 17,489,249	\$ 17,836,004	\$ 17,836,004	\$ <b>21,892,689</b>	\$ 4,056,685	22.7%
Sales Taxes	\$ 4,272,616	\$ 4,012,034	\$ 4,012,034	\$ <b>4,699,879</b>	\$ 687,845	17.1%
Other (includes Transfers In)	\$ 1,954,213	\$ 1,303,475	\$ 1,303,475	\$ -	\$ (1,303,475)	(100.0%)
<b>TOTAL Revenues</b>	\$ 23,716,078	\$ 23,151,513	\$ 23,151,513	\$ <b>26,592,568</b>	\$ 3,441,055	14.9%

#### Excess (Deficiency) of Sources over Uses

	\$ 3,432,898	\$ -	\$ -	\$ <b>(432,275)</b>	\$ (432,275)	
<b>Beginning Fund Balance</b>	\$ 2,932,523	\$ 6,365,421	\$ 6,365,421	\$ <b>6,365,421</b>	\$ -	0.0%
<b>Ending Fund Balance</b>	\$ 6,365,421	\$ 6,365,421	\$ 6,365,421	\$ <b>5,933,146</b>	\$ (432,275)	(6.8%)

*Appropriated fund balance (noted in the deficiency of revenues over expenditures) will decline as less fund balance is available for appropriation as a result of allocations for equipment purchases, capital projects, facility renovations, and other needs. The FY2022 appropriation will limit the use of fund balance available in FY2023.*

*\* Not all fund balance is available to spend. See the county's Annual Financial Report for more information.*

	<b>Actual FY2021</b>	<b>Adopted FY2022</b>	<b>Amended FY2022</b>	<b>Adopted FY2023</b>	<b>vs. FY 2021-22 Adopted</b>	
					<b>\$ change</b>	<b>% change</b>

**ROOM OCCUPANCY AND TOURISM DEVELOPMENT FUND**

The Greensboro/Guilford County Tourism Development Authority ("Authority") is a public authority created to promote activities and programs which encourage travel and tourism to the area. Guilford County levies the occupancy tax which is the major sources of revenues for the Authority. The Room Occupancy and Tourism Development Fund accounts for the receipt and transfer of occupancy tax revenues to the Authority and to the City of High Point for its share of the revenues.

**Expenditures & Other Uses of Funds**

Operating Expenses	\$ 4,189,165	\$ 6,000,000	\$ 6,000,000	\$ <b>6,000,000</b>	\$ -	0.0%
<b>TOTAL Expenditures</b>	\$ 4,189,165	\$ 6,000,000	\$ 6,000,000	\$ <b>6,000,000</b>	\$ -	0.0%

**Revenues & Other Sources of Funds**

Other (includes Transfers In)	\$ 4,189,165	\$ 6,000,000	\$ 6,000,000	\$ <b>6,000,000</b>	\$ -	0.0%
<b>TOTAL Revenues</b>	\$ 4,189,165	\$ 6,000,000	\$ 6,000,000	\$ <b>6,000,000</b>	\$ -	0.0%

<b>Excess (Deficiency) of Sources over Uses</b>	\$ -	\$ -	\$ -	\$ -	\$ -	-
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<b>Beginning Fund Balance</b>	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Ending Fund Balance</b>	\$ -	\$ -	\$ -	\$ -	\$ -	-

\* Not all fund balance is available to spend. See the county's Comprehensive Annual Financial Report for more information.



	<b>Actual FY2021</b>	<b>Adopted FY2022</b>	<b>Amended FY2022</b>	<b>Adopted FY2023</b>	<b>vs. FY 2021-22 Adopted</b>	
					<b>\$ change</b>	<b>% change</b>
<b>TAX REVALUATION FUND</b>						
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 revaluation needs.						
<b>Expenditures &amp; Other Uses of Funds</b>						
Personnel Services	\$ -	\$ 26,913	\$ 26,913	\$ <b>25,000</b>	\$ (1,913)	(7.1%)
Operating Expenses	\$ -	\$ 250,000	\$ 250,000	\$ <b>337,500</b>	\$ 87,500	35.0%
<b>TOTAL Expenditures</b>	\$ -	\$ 276,913	\$ 276,913	\$ <b>362,500</b>	\$ 85,587	30.9%
<b>Revenues &amp; Other Sources of Funds</b>						
Other (includes Transfers In)	\$ -	\$ 276,913	\$ 276,913	\$ <b>358,750</b>	\$ 81,837	29.6%
<b>TOTAL Revenues</b>	\$ -	\$ 276,913	\$ 276,913	\$ <b>358,750</b>	\$ 81,837	29.6%
<b>Excess (Deficiency) of Sources over Uses</b>	\$ -	\$ -	\$ -	\$ <b>(3,750)</b>	\$ (3,750)	
<b>Beginning Fund Balance</b>	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Ending Fund Balance</b>	\$ -	\$ -	\$ -	\$ <b>(3,750)</b>	\$ (3,750)	

\* Reflects initial transfer from General Fund to establish this fund in FY 2021-22. Expenses and dedicated revenues will be budgeted directly in the fund in FY 2022-23.

	<b>Actual FY2021</b>	<b>Adopted FY2022</b>	<b>Amended FY2022</b>	<b>Adopted FY2023</b>	<b>vs. FY 2021-22 Adopted</b>	
					<b>\$ change</b>	<b>% change</b>
<b>FINES &amp; FORFEITURES FUND</b>						
Accounts for fines and forfeitures collected by the County that are required to be remitted to the Guilford County Board of Education.						
<b>Expenditures &amp; Other Uses of Funds</b>						
Operating Expenses	\$ -	\$ -	\$ 4,000,000	\$ <b>4,000,000</b>	\$ 4,000,000	-
<b>TOTAL Expenditures</b>	\$ -	\$ -	\$ 4,000,000	\$ <b>4,000,000</b>	\$ 4,000,000	-
<b>Revenues &amp; Other Sources of Funds</b>						
Federal & State Funds	\$ -	\$ -	\$ 4,000,000	\$ <b>4,000,000</b>	\$ 4,000,000	-
<b>TOTAL Revenues</b>	\$ -	\$ -	\$ 4,000,000	\$ <b>4,000,000</b>	\$ 4,000,000	-
<b>Excess (Deficiency) of Sources over Uses</b>	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Beginning Fund Balance</b>	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Ending Fund Balance</b>	\$ -	\$ -	\$ -	\$ -	\$ -	-

\* Reflects initial transfer from General Fund to establish this fund in FY 2021-22. Expenses and dedicated revenues will be budgeted directly in the fund in FY 2022-23.

	<b>Actual FY2021</b>	<b>Adopted FY2022</b>	<b>Amended FY2022</b>	<b>Adopted FY2023</b>	<b>vs. FY 2021-22 Adopted</b>	
					<b>\$ change</b>	<b>% change</b>
<b>DSS Representative Payee</b>						
Accounts for funds deposited with the Mental Health and Social Services Departments for the benefit of specified clients being served by the County.						
<b>Expenditures &amp; Other Uses of Funds</b>						
Human Services Assistance	\$ -	\$ -	\$ 4,000,000	\$ <b>4,000,000</b>	\$ 4,000,000	-
<b>TOTAL Expenditures</b>	\$ -	\$ -	\$ 4,000,000	\$ <b>4,000,000</b>	\$ 4,000,000	-
<b>Revenues &amp; Other Sources of Funds</b>						
Other (includes Transfers In)	\$ -	\$ -	\$ 4,000,000	\$ <b>4,000,000</b>	\$ 4,000,000	-
<b>TOTAL Revenues</b>	\$ -	\$ -	\$ 4,000,000	\$ <b>4,000,000</b>	\$ 4,000,000	-
<b>Excess (Deficiency) of Sources over Uses</b>	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Beginning Fund Balance</b>	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Ending Fund Balance</b>	\$ -	\$ -	\$ -	\$ -	\$ -	-

**Note:** FY2022 Amended reflects initial transfer from General Fund to establish this fund in FY 2021-22. Expenses and dedicated revenues will be budgeted directly in the fund in FY 2022-23.

	<b>Actual FY2021</b>	<b>Adopted FY2022</b>	<b>Amended FY2022</b>	<b>Adopted FY2023</b>	<b>vs. FY 2021-22 Adopted</b>	
					<b>\$ change</b>	<b>% change</b>
<b>Opioid Settlement</b>						
Accounts for funds deposited as part of the national Opioid Settlement. Established in FY2022						
<b>Expenditures &amp; Other Uses of Funds</b>						
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Expenses	\$ -	\$ -	\$ -	\$ 300,000	\$ 300,000	-
<b>TOTAL Expenditures</b>	\$ -	\$ -	\$ -	\$ 300,000	\$ 300,000	-
<b>Revenues &amp; Other Sources of Funds</b>						
Other (includes Transfers In)	\$ -	\$ -	\$ -	\$ 300,000	\$ 300,000	-
<b>TOTAL Revenues</b>	\$ -	\$ -	\$ -	\$ 300,000	\$ 300,000	-
<b>Excess (Deficiency) of Sources over Uses</b>	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Beginning Fund Balance</b>	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Ending Fund Balance</b>	\$ -	\$ -	\$ -	\$ -	\$ -	-

	<b>Actual FY2021</b>	<b>Adopted FY2022</b>	<b>Amended FY2022</b>	<b>Adopted FY2023</b>	<b>vs. FY 2021-22 Adopted</b>	
					<b>\$ change</b>	<b>% change</b>
<b>INTERNAL SERVICE FUND (Financial Plan, not included in All Funds Summary above)</b>						
The Internal Service Fund accounts for risk management services provided to other departments of the County on a cost reimbursement basis.						
<b>Risk Management</b>						
Personnel Services	\$ 270,587	\$ 304,523	\$ 304,523	\$ <b>312,755</b>	\$ 8,232	2.7%
Operating Expenses	\$ 3,664,789	\$ 3,724,847	\$ 3,761,838	\$ <b>4,292,774</b>	\$ 567,927	15.2%
	\$ 3,935,376	\$ 4,029,370	\$ 4,066,361	\$ <b>4,605,529</b>	\$ 576,159	14.3%
<b>Healthcare &amp; Wellness</b>						
Personnel Services	\$ -	\$ 7,100	\$ 71,100	\$ <b>79,723</b>	\$ 72,623	1022.9%
Operating Expenses	\$ 41,994,576	\$ 51,791,923	\$ 51,800,091	\$ <b>54,117,663</b>	\$ 2,325,740	4.5%
	\$ 41,994,576	\$ 51,799,023	\$ 51,871,191	\$ <b>54,197,386</b>	\$ 2,398,363	4.6%
<b>TOTAL Expenditures</b>	\$ 45,929,952	\$ 55,828,393	\$ 55,937,552	\$ <b>58,802,915</b>	\$ 2,974,522	5.3%
<b>Revenue</b>						
User Charges	\$ 47,664,899	\$ 54,836,217	\$ 54,836,217	\$ <b>57,391,756</b>	\$ 2,555,539	4.7%
Other (includes Transfers In)	\$ 28,976	\$ 192,176	\$ 192,176	\$ <b>35,000</b>	\$ (157,176)	(81.8%)
<b>Total Revenue</b>	\$ 47,693,875	\$ 55,028,393	\$ 55,028,393	\$ <b>57,426,756</b>	\$ 2,398,363	4.4%
<b>Excess (Deficiency) of Sources over Uses</b>	\$ 1,763,923	\$ (800,000)	\$ (909,159)	\$ <b>(1,376,159)</b>	\$ (576,159)	72.0%
<b>Beginning Fund Balance</b>	\$ 22,603,055	\$ 24,366,978	\$ 24,366,978	\$ <b>23,457,819</b>	\$ (909,159)	(3.7%)
<b>Ending Fund Balance</b>	\$ 24,366,978	\$ 23,566,978	\$ 23,457,819	\$ <b>22,081,660</b>	\$ (1,376,159)	(5.8%)

**Summary of FY2022-2023 Budget**

**Life-to-Date Funds**

**Summary of Revenues, Expenditures, and Changes in Fund Balances**

*Actual expenses for FY2021-2022 will be available once audited amounts are available in Fall 2022.*

	<b>Actual FY2021</b>	<b>Adopted FY2022</b>	<b>Amended FY2022</b>	<b>Recommended FY2023</b>	<b>vs. FY 2021-22 Adopted</b>	
					<b>\$ change</b>	<b>% change</b>
<b>SUMMARY OF ALL LIFE-TO-DATE FUNDS</b>						
<b>Expenditures &amp; Other Uses of Funds</b>						
Expenditures	\$ -	\$ -	\$ 96,054,744	\$ <b>2,250,000</b>	\$ 2,250,000	
Capital Outlay	\$ 7,700,000	\$ -	\$ 59,161,847	\$ <b>2,515,000</b>	\$ 2,515,000	
<b>TOTAL Expenditures</b>	\$ 7,700,000	\$ -	\$ 155,216,591	\$ <b>4,765,000</b>	\$ 4,765,000	
<b>Revenues &amp; Other Sources of Funds</b>						
Property Taxes (current & prior years)	\$ -	\$ -	\$ -	\$ -	\$ -	
Federal & State Funds	\$ -	\$ -	\$ 96,054,744	\$ <b>2,250,000</b>	\$ 2,250,000	
Sales Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	
Charges for Service	\$ -	\$ -	\$ -	\$ -	\$ -	
Other (includes Transfers In)	\$ -	\$ -	\$ 57,810,433	\$ <b>1,515,000</b>	\$ 1,515,000	
<b>TOTAL Revenues</b>	\$ -	\$ -	\$ 153,865,177	\$ <b>3,765,000</b>	\$ 3,765,000	
<b>Excess (Deficiency) of Sources over Uses</b>	\$ (7,700,000)	\$ -	\$ (1,351,414)	\$ (1,000,000)	\$ (1,000,000)	
<b>Beginning Fund Balance</b>	\$ 64,425,436	\$ 56,725,436	\$ 56,725,436	\$ 55,374,022	\$ (1,351,414)	(2.4%)
<b>Ending Fund Balance</b>	\$ 56,725,436	\$ 56,725,436	\$ 55,374,022	\$ 54,374,022	\$ (2,351,414)	(4.1%)

	<b>Actual FY2021</b>	<b>Adopted FY2022</b>	<b>Amended FY2022</b>	<b>Recommended FY2023</b>	<b>vs. FY 2021-22 Adopted</b>	
					<b>\$ change</b>	<b>% change</b>
<b>COUNTY BUILDING CONSTRUCTION FUND</b>						
Accounts for capital projects in which the assets are retained entirely or in part by the County. Specific capital project budgets are appropriated by project ordinances. The amount included in the FY 2021-22 Budget reflects the county's contribution from the General Fund for various capital needs.						
<b>Expenditures &amp; Other Uses of Funds</b>						
Capital Outlay	\$ 7,700,000	\$ -	\$ 59,161,847	\$ 2,515,000	\$ 2,515,000	
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL Expenditures</b>	<b>\$ 7,700,000</b>	<b>\$ -</b>	<b>\$ 59,161,847</b>	<b>\$ 2,515,000</b>	<b>\$ 2,515,000</b>	
<b>Revenues &amp; Other Sources of Funds</b>						
Federal & State Funds	\$ -	\$ -	\$ -	\$ -	\$ -	
Charges for Service	\$ -	\$ -	\$ -	\$ -	\$ -	
Other (includes Transfers In)	\$ -	\$ -	\$ 57,810,433	\$ 1,515,000	\$ 1,515,000	
<b>TOTAL Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 57,810,433</b>	<b>\$ 1,515,000</b>	<b>\$ 1,515,000</b>	
<b>Excess (Deficiency) of Sources over Uses</b>	<b>\$ (7,700,000)</b>	<b>\$ -</b>	<b>\$ (1,351,414)</b>	<b>\$ (1,000,000)</b>	<b>\$ (1,000,000)</b>	
<b>Beginning Fund Balance</b>	<b>\$ 64,425,436</b>	<b>\$ 56,725,436</b>	<b>\$ 56,725,436</b>	<b>\$ 55,374,022</b>	<b>\$ (1,351,414)</b>	<b>(2.4%)</b>
<b>Ending Fund Balance</b>	<b>\$ 56,725,436</b>	<b>\$ 56,725,436</b>	<b>\$ 55,374,022</b>	<b>\$ 54,374,022</b>	<b>\$ (2,351,414)</b>	<b>(4.1%)</b>

**Note:** Not all fund balance is available to spend. At June 30, 2020, about \$55.6 million of the \$64.4 million of fund balance has been restricted or committed to specific capital projects. About \$8.8 million was assigned for future capital needs.

**Note:** Represents estimated actual uses across a range of projects. Budgets are established in lifetime capital projects, not in the annual budget ordinance. See the Capital Investment Plan section of this document or the county's Comprehensive Annual Financial Report for more information.

	Actual FY2021	Adopted FY2022	Amended FY2022	Recommended FY2023	vs. FY 2021-22 Adopted	
					\$ change	% change
<b>COMMUNITY DEVELOPMENT &amp; RECOVERY FUND</b>						
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.						
<b>Expenditures &amp; Other Uses of Funds</b>						
Expenditures	\$ -	\$ -	\$ 96,054,744	\$ -	\$ -	
<b>TOTAL Expenditures</b>	\$ -	\$ -	\$ 96,054,744	\$ -	\$ -	
<b>Revenues &amp; Other Sources of Funds</b>						
Federal & State Funds	\$ -	\$ -	\$ 96,054,744	\$ -	\$ -	
Charges for Service	\$ -	\$ -	\$ -	\$ -	\$ -	
Other (includes Transfers In)	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL Revenues</b>	\$ -	\$ -	\$ 96,054,744	\$ -	\$ -	
<b>Excess (Deficiency) of Sources over Uses</b>	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Beginning Fund Balance</b>	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Ending Fund Balance</b>	\$ -	\$ -	\$ -	\$ -	\$ -	



	<b>Actual FY2021</b>	<b>Adopted FY2022</b>	<b>Amended FY2022</b>	<b>Recommended FY2023</b>	<b>vs. FY 2021-22 Adopted</b>	
					<b>\$ change</b>	<b>% change</b>
<b>GRANT PROJECTS FUND</b>						
Accounts for projects financed primarily with external grant funds that extend beyond one fiscal year.						
<b>Expenditures &amp; Other Uses of Funds</b>						
Expenditures	\$ -	\$ -	\$ -	\$ 2,250,000	\$ 2,250,000	
<b>TOTAL Expenditures</b>	\$ -	\$ -	\$ -	\$ 2,250,000	\$ 2,250,000	
<b>Revenues &amp; Other Sources of Funds</b>						
Federal & State Funds	\$ -	\$ -	\$ -	\$ 2,250,000	\$ 2,250,000	
Charges for Service	\$ -	\$ -	\$ -	\$ -	\$ -	
Other (includes Transfers In)	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL Revenues</b>	\$ -	\$ -	\$ -	\$ 2,250,000	\$ 2,250,000	
<b>Excess (Deficiency) of Sources over Uses</b>	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Beginning Fund Balance</b>	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Ending Fund Balance</b>	\$ -	\$ -	\$ -	\$ -	\$ -	



# Supplemental

FY23 Budget

# Glossary of Budget-Related Items

**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 Items

**Block Grant** - The consolidation by a funding agency (Federal or State government, for example) of two or more program-specific grants into one grant. This, in theory, provides the recipient of the grant with the maximum flexibility in the expenditure of the grant funds, while adhering to program requirements. In practice, it is sometimes used by funding agencies as a method of reducing the amount of grant awards.

**Bond** - A written promise to pay a specific sum of money plus interest within a specific period of time. Bonds are a major source of revenue for construction or major renovations.

**Brownfields** - Abandoned industrial sites that are, many times, contaminated, and in need of redevelopment before new businesses can utilize them. With potential positive changes to federal EPA regulations looming on the horizon, involvement in the area of brownfields redevelopment could yield public benefits in the areas of downtown and community redevelopment, as well as within the small business community.

**Budget** - A proposed plan for raising and spending money for specified programs, functions, activities, or objectives during a fiscal year.

**Budget Calendar** - The schedule around which the budget is developed. This schedule must include certain statutory dates, ultimately ending with the adoption of a budget ordinance by the Board of County Commissioners prior to July 1 (the date that the fiscal year begins).

**Budget Message** - The introduction of the budget that provides the Board of County Commissioners and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and the views and recommendations of the County Manager.

**Budget Ordinance** - The official enactment by the Board of Commissioners making appropriations and establishing a tax rate for the budget year. Appropriations shall be made by department, function, or project and will include the presentation of revenue estimates by major source. The ordinance must be adopted prior to July 1, with appropriate notification made to the Finance Officer and Clerk to the Board within five (5) days of approval by the Board of Commissioners.

**Capital Improvement Plan (CIP)** - A five-year plan of major construction or renovation projects. This plan includes the projected annual expenses and available revenues for each project. The plan is adjusted annually and approved by the Board of County Commissioners.

**Capital Improvement Program** - A long range plan which outlines proposed capital improvement projects and estimates the costs and funding sources associated with those projects.

**Capital Outlay** - Expenses associated with the acquisition, construction, improvement, replacement, or renovation of land, structures and improvements thereon. This includes equipment and physical property, other than land and buildings, having a useful life of more than three years and a cost in excess of \$5,000. (Expenditures to replace parts or otherwise to restore assets to their previously efficient operating condition, are treated as repairs.)

# Glossary of Budget-Related Items

**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.

**Community Based Alternatives (CBA's)** - State-funded alternatives to training school for juveniles, ages 7-17, who have been adjudicated delinquent, or are at risk of being involved in the juvenile justice system. Because Guilford County sends a higher than average number of children to training school, all local programs funded with DBA funding must serve at least 50% of children adjudicated delinquent. The Youth Advisory Council, mandated in every county, and appointed by the Board of Commissioners, makes recommendations on funding each year to the Board of Commissioners. There is a required local match of 30%. The local funding can come from local government (city & county), the United Way, or any local foundation.

**Community Development Fund** - This fund 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. Guilford County is a member of a housing consortium with four (4) other local governments under the Home Investment Affordable Housing Program created through the Title II Home Investment Partnership Act of the Cranston-Gonzalez National Affordable Housing Act of 1990.

**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.

**Emergency Telephone System Fund** - Transactions associated with the operation and debt retirement of the "911" Emergency Communications System. These transactions include those associated with both the "hardwire" (landlines) and "wireless" (cellular) communications components.

# Glossary of Budget-Related Items

**Fire Protection District Funds** - Transactions relating to the operation of the Fire Protection Districts in the county. There are 21 individual Fire Protection Districts in the county. Each is funded, in large part, from a special district tax levied on the property value for the individual district. The tax rate for each district is established annually by the Board of County Commissioners with the adoption of the Budget Ordinance.

**Fiscal Year (FY)** - The twelve-month period designated as the operating year for county government. For Guilford County, the fiscal year begins on July 1, and ends on the following June 30.

**Fund** - A separate fiscal and accounting entity, with its own set of accounts and having its own cash and other resources, liabilities, equities or fund balance, revenues and expenditures.

**Fund Balance - Appropriated** - Unrestricted money (cash & investments) left over at the end of a given fiscal year that is budgeted to help finance the subsequent year's expenditures.

**Fund Balance - Undesignated** - 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 undesignated until the end of the fiscal year. The Local Government Commission recommends that the undesignated fund balance be at least 8% of the countywide budget.

**GAAP** - An acronym meaning "Generally Accepted Accounting Principals", which refer to a set of standard accounting rules and procedures used by governmental agencies to account for the receipt and expenditure of funds.

**General Fund** - Transactions very general in nature and not required to be accounted for in another fund. This is the primary operating fund for the county.

**General Obligation Bonds** - Bonds issued by the government, usually requiring voter approval, that are backed by the government's full faith and credit.

**Hold-Harmless Revenue** - Revenue remitted by the State to county governments in an effort to partially offset the loss of revenue resulting from the elimination of Inventory Tax and Intangibles Tax reimbursements

**Internal Services Fund** - Transactions of departments that serve other departments in the same government rather than the public. Operations in Guilford County government that are included in the Internal Services Fund are Risk Management, Telecommunications and the Employee Health Care Plan.

**Investment Earnings** - The interest realized as a result of the investment of idle cash (includes fund balance, capital and operating proceeds, and bond proceeds. These earnings must be credited proportionately among the funds from which the invested money came.

# Glossary of Budget-Related Items

**Joint Water/Sewer Trust Fund** - Transactions associated with the financing and construction of various water and sewer construction projects through joint agreements with various municipalities, including the cities of Greensboro and High Point and the Towns of Gibsonville and Jamestown.

**Law Enforcement Separation Fund** - Transactions associated with the amounts paid by the county to the State of North Carolina to supplement the standard retirement benefits for law enforcement personnel at any level of government. The retirement plan allows law enforcement personnel to retire with 30 years of service or at age 55. The supplement adds to the standard retirement benefits and amount the retiree would receive from Social Security until the time that the retiree is eligible for Social Security.

**Modified Accrual Basis of Accounting** - A method for recording the receipt and expenditure of funds in which revenues are recorded when the amount becomes measurable and available to pay current liabilities and expenditures are recorded when the liability is actually incurred.

**Modified Accrual Basis of Budgeting** - The assignment of most revenues, including the property tax, to the year when they are received in cash, or if they are received shortly after the start of one fiscal year but are measurable and available at the end of the prior fiscal year, to the prior year's budget; and the assignment of expenditures to the year in which the liabilities arising from those expenditures are expected to occur.

**Motor Vehicles** - For the purpose of establishing property values, motor vehicles are defined as any vehicle that is self-propelled and every vehicle designed to run upon the highways that is pulled by a self-propelled vehicle. Motor vehicles 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.

# Glossary of Budget-Related Items

**Real Property** - Land, buildings, and items permanently affixed to land or buildings.

**Revenue** - Receipts that increase the County's net worth or net financial resources.

**Room Occupancy & Tourism Development Fund** - Transactions relating to the collection of a tax on certain accommodations, with the proceeds allocated to the Guilford County Tourism Development Authority and to the City of High Point.

**School Capital Outlay Fund** - Transactions associated with the financing of school capital assets for the Guilford County Public Schools and Guilford Technical Community College.

**Sewer Bond Fund** - Transactions associated with the financing and construction of various sewer construction projects.

**State Certified Property** - For the purpose of establishing property values, the N.C. Department of Revenue appraises some real and personal property in each county and certifies the values of such property to the assessor. Examples of the types of property included in this category are airline companies, bus line companies, electric membership corporations and power companies, gas companies, pipeline companies, and motor freight carrier companies.

**State Shared Revenue** - The proceeds from State taxes that are shared with counties, with the distribution being determined by some formula, depending on the type of tax. Revenue in this category includes intangibles tax, beer & wine taxes, and real estate transfer fees.

**Temporary Assistance for Needy Families (TANF)** - This State block grant replaces the former entitlement program (AFDC).

**Tangible Personal Property** - Items of visible and movable property not permanently affixed to real 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.

**Water Bond Fund** - Transactions associated with the financing and construction of various water construction projects.

**Water/Sewer Construction Fund** - Transactions associated with the financing and construction of various water and sewer construction projects.



## County Profile

## Guilford County (NC)

March 2022

### Demographics

#### Population & Growth

	Population	% Annual Growth
2019 Est Population	527,868	0.8%
2020 Census Total Population	541,299	1.1%
Jul2020 NC Certified Population Estimate	542,255	1.1%

#### Urban/Rural Representation

	Urban/Rural Percent
2010 Census Total Population: Urban	87.3%
2010 Census Total Population: Rural	12.7%

#### Estimated Population by Age

	Population	% Pop by Age
2019 Est Median Age	37	
2019 Est Total Pop 0-19	137,490	26.1%
2019 Est Total Pop 20-24	38,337	7.3%
2019 Est Total Pop 25-34	72,567	13.7%
2019 Est Total Pop 35-44	65,029	12.3%
2019 Est Total Pop 45-54	70,725	13.4%
2019 Est Total Pop 55-64	65,510	12.4%
2019 Est Total Pop 65+	78,210	14.8%

### Commuters, Workers Age 16 and Over, 2019 Census ACS Est

#### Percent of Workers, By Travel Time

Avg Travel Time, Minutes	21.9
Workers Not Working at Home	234,262
Travel Time to Work: < 10 minutes	11.2%
Travel Time to Work: 10-14 minutes	16.2%
Travel Time to Work: 15-19 minutes	21.4%
Travel Time to Work: 20-24 minutes	18.4%
Travel Time to Work: 25-29 minutes	8.5%
Travel Time to Work: 30-34 minutes	12.0%
Travel Time to Work: 35-44 minutes	4.9%
Travel Time to Work: 45-59 minutes	3.5%
Travel Time to Work: 60+ minutes	3.9%

#### Workers, By Transportation

Worker Transp, Base	248,015
Work at Home	5.5%
Drove Car/Truck/Van Alone	82.0%
Carpooled Car/Truck/Van	8.5%
Public Transportation	1.2%
Walked	1.6%
Bicycle	0.2%
Taxi, Motorcycle, Other	0.9%

#### Place of Work

Worked in State/County of Residence	
Worked in State/Outside County of Residence	
Worked Outside State of Residence	

#### Commuters

205,604
39,434
2,976

#### Residents

82.9%
15.9%
1.2%

### Education

	Population	Pop Age 25+
2020-21 Kindergarten-12th Enrollment	74,796	
2020 Average SAT score (1600 scale)	1,078	
2020 Percent of Graduates taking SAT	54.6%	
2019-20 (Provisional) Higher Education Completions	11,982	
2019-20 (Provisional) Higher Education Enrollment	61,479	
2019 Est Education Attainment age 25+, At Least High School Graduate	313,525	89.1%
2019 Est Education Attainment age 25+, At Least Bachelor's Degree	126,827	36.0%

## Housing

		% Ann Growth or % Total
2020 Census Total Housing Units, % annual growth	232,277	0.7%
2020 Census Occupied Housing, % of total	216,022	93.0%
2020 Census Vacant Housing, % of total	16,255	7.0%
2019 Est Median Value of Owner Occupied Housing	\$167,000	
2019 Est Median Gross Rent	\$878	
2019 Est Owner Occupied Housing, % of total	119,903	58.8%
2019 Est Renter Occupied Housing, % of total	84,084	41.2%
2019 Est % Owner Occupied Vacancy Rate	1.5%	
2019 Est % Renter Occupied Vacancy Rate	7.5%	

## Income

		% Ann Growth or % Pov
2019 Est Median Family Income	\$67,355	
2019 Median Household Income (SAIPE)	\$55,820	7.0%
2019 Est Median Worker Earnings	\$31,413	
2019 Per Capita Income (BEA)	\$47,546	
2019 Est Pop, Income Below Poverty (SAIPE)	83,004	16.0%

## Employment / Unemployment

	Currently	2020 Annual
Dec2021 Prelim., 2020 Employment	248,583	234,933
Dec2021 Prelim., 2020 Unemployment	9,921	22,064
Dec2021 Prelim., 2020 Unemployment Rate	3.8%	8.6%
2021Q4YTD, 2020 Announced Job Creation	476	637
2021Q4YTD, 2020 Total Announced Investments (\$mil)	\$295.8	\$118.7

### Employment / Wages by Industry

	2021Q3 Employment	2020 Employment	2021Q3 Avg Weekly Wage	2020 Avg Weekly Wage
Total All Industries	277,880	270,641	\$1,061	\$1,016
Total Government	29,093	30,456	\$1,032	\$1,007
Total Private Industry	248,787	240,185	\$1,064	\$1,017
Agriculture Forestry Fishing & Hunting	440	551	\$741	\$603
Mining	66	70	\$1,240	\$1,107
Utilities	370	379	\$1,804	\$1,868
Construction	13,422	12,238	\$1,196	\$1,185
Manufacturing	31,466	31,049	\$1,404	\$1,300
Wholesale Trade	16,404	15,873	\$1,329	\$1,300
Retail Trade	29,878	28,753	\$740	\$667
Transportation and Warehousing	22,415	21,584	\$1,067	\$1,049
Information	3,961	4,094	\$1,444	\$1,397
Finance and Insurance	11,396	12,190	\$1,531	\$1,633
Real Estate and Rental and Leasing	4,484	4,375	\$1,086	\$1,025
Professional and Technical Services	12,620	12,365	\$1,552	\$1,481
Mgt of Companies, Enterprises	5,383	5,566	\$2,160	\$2,012
Administrative and Waste Services	23,749	22,417	\$698	\$645
Educational Services	20,116	21,905	\$991	\$932
Health Care and Social Assistance	36,922	36,473	\$1,152	\$1,049
Arts, Entertainment and Recreation	3,988	2,627	\$400	\$402
Accommodation and Food Services	23,868	21,715	\$408	\$353
Other Services Ex. Public Admin	6,706	6,154	\$804	\$768
Public Administration	10,226	10,266	\$1,033	\$1,010
Unclassified	0	0	\$0	\$0

## Commercial/Retail/Industrial

### Local Business

2021Q4 Available Industrial Buildings	136
2021Q3 Establishments: Total Private Industry	15,516
2021Q3 Establishments: Manufacturing	666
2019 Est Self Employed	12,637

### Local Retail Business

2021 Total Retail Sales (With Food/Drink) (\$mil)	\$8,066.1
2021 Total Retail Businesses (With Food/Drink)	4,676
2021 Avg Sales/Business Total (with Food/Drink)	\$1,724,995
2021Q4 Available Commercial Buildings (if County reports)	346

## Quality of Life

### Taxes

FY2021-22 Property Tax Rate per \$100 Value	\$0.7305
FY2020-21 Annual Taxable Retail Sales (\$mil)	\$8,744.9
2021 Tier designation	2

### Childcare

2021Q2 Licensed Child Care Facilities	372
2021Q2 Licensed Child Care Enrollment	14,733

### Healthcare Providers

2019 Number of Physicians	1,319
2019 Physicians/10,000 population	24.4
2019 RNs/10,000 population	111.5
2019 Dentists/10,000 population	5.6
2017 Pharmacists/10,000 population	10.8

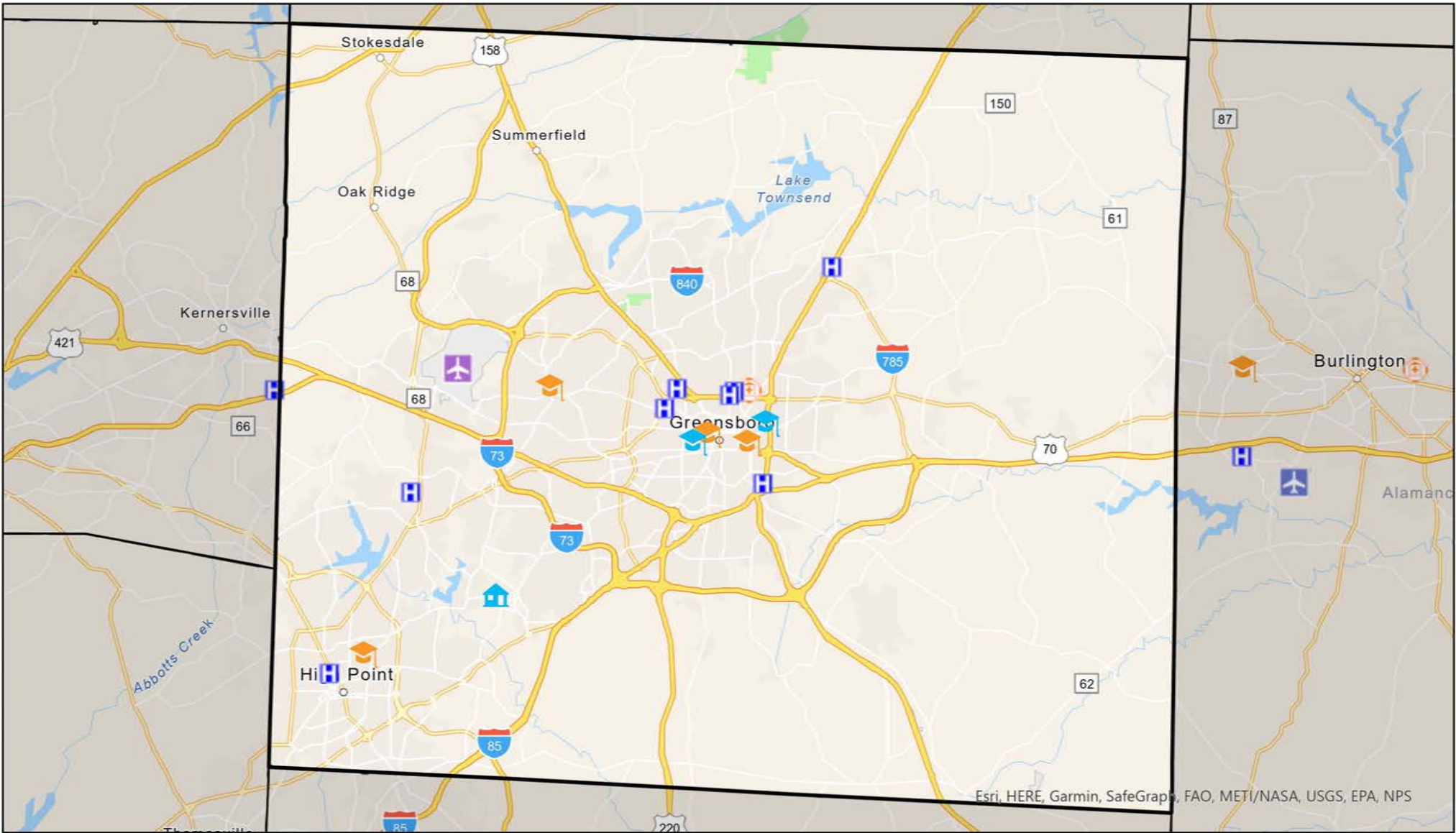
### Sources:

Census (2020, ACS 2015-19) for income, commuters, place of work, population, housing, and educational attainment at <https://data.census.gov>. AGS for retail data at [www.AppliedGeographic.com](http://www.AppliedGeographic.com). NC Dept. of Education for SAT data by NC county system at <http://www.ncpublicschools.org>. US Dept. of Education, National Center for Education Statistics for higher education data at <https://nces.ed.gov/ipeds/datacenter>. NC Commerce, Labor and Economic Analysis Division for NC tiers, occupational data, employment and unemployment, and wages and establishments by industry at <https://d4.nccommerce.com/>. EDPNC for announced new jobs and investment and available buildings at <https://edpnc.com>. NC Dept. of Health & Human Services for childcare data at <http://www.ncdhhs.gov/>. UNC Sheps Center for healthcare professions at <https://nchealthworkforce.unc.edu/>. For more data resources, see <https://d4.nccommerce.com/>.

### Notes:

Data are the latest available at the date the profile was prepared. A period means the data is not available. SAT scores use the 1600 scoring system and represent county systems. Unemployment data is now the latest month which is preliminary and is subject to change. US Education IPEDs data for Completions and Enrollment is at least Provisional and updated when Final. Census' American Community Survey (ACS) data are estimates, noted 'Est' and are from the 5-year survey; data is as of final year with dollars inflated to final year. Per capita income is a broad measure of income spread over all residents. Worker earnings includes wage income for residents regardless of where they work. Private sector wages are paid by local employers to their employees regardless of where they live. Additional data resources are available at: <https://d4.nccommerce.com/>.

# Guilford County, North Carolina



Esri, HERE, Garmin, SafeGraph, FAO, METI/NASA, USGS, EPA, NPS

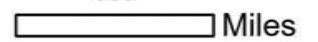


## Legend

- |   |   |   |
|---|---|---|
|  Commercial Airports |  Hospitals                 |  Public Universities                   |
|  General Aviation    |  Public Health Departments |  Independent Colleges and Universities |
|  NC Ports            |  Community Colleges        |  Military Installations                |



5.5 Miles



## Guilford County Commuting Report, Private Primary Jobs 2019

### OVERALL INFLOW OUTFLOW ANALYSIS

Resident Flow (Live/Work in Guilford County)	Jobs
Resident Live/Work in Guilford County	113,637
Worker inflow	127,606
Resident Outflow	77,459
Net Flow	50,147

### COMMUTING FLOW ANALYSIS BY EARNING, AGE AND INDUSTRY GROUP

Earnings Group	Worker Inflow	Percent of Total	Resident Worker	Percent of Total	Resident Outflow	Percent of Total	Net Flow
Jobs earning \$1,250 per month or less	24,571	19.3%	24,127	21.2%	16,681	21.5%	7,890
Jobs earning \$1,251 to \$3,333 per month	43,232	33.9%	42,264	37.2%	27,882	36.0%	15,350
Jobs earning more than \$3,333 per month	59,803	46.9%	47,246	41.6%	32,896	42.5%	26,907

Age Group	Worker Inflow	Percent of Total	Resident Worker	Percent of Total	Resident Outflow	Percent of Total	Net Flow
Jobs of workers age 29 or younger	29,945	23.5%	25,783	22.7%	19,963	25.8%	9,982
Jobs for workers age 30 to 54	67,385	52.8%	59,131	52.0%	40,536	52.3%	26,849
Jobs for workers age 55 or older	30,276	23.7%	28,723	25.3%	16,960	21.9%	13,316

Industry Group	Worker Inflow	Percent of Total	Resident Worker	Percent of Total	Resident Outflow	Percent of Total	Net Flow
Jobs in Goods Producing industries	24,220	19.0%	20,280	17.8%	12,506	16.1%	11,714
Jobs in Trade, Transportation, and Utilities industries	38,677	30.3%	25,958	22.8%	20,464	26.4%	18,213
Jobs in All Other Services industries	64,709	50.7%	67,399	59.3%	44,489	57.4%	20,220

Data Source: US Census Bureau, Center for Economic Studies, LODES, 2019, available in 2021

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COMMUTING BY TOP 10 COUNTIES AND BY STATE

Workers Coming Into Guilford County

Resident County	Jobs	Percent of Inflow Jobs	Percent of All County Jobs
Forsyth County, NC	20,397	16.0%	8.5%
Randolph County, NC	13,595	10.7%	5.6%
Davidson County, NC	13,024	10.2%	5.4%
Rockingham County, NC	9,642	7.6%	4.0%
Alamance County, NC	8,318	6.5%	3.4%
Wake County, NC	7,657	6.0%	3.2%
Mecklenburg County, NC	6,734	5.3%	2.8%
Durham County, NC	2,801	2.2%	1.2%
Stokes County, NC	2,033	1.6%	0.8%
Cabarrus County, NC	1,780	1.4%	0.7%

Workers Coming into Guilford County by Surrounding State

Residence State Name	State Resident Workers	Percent of Inflow Jobs	Percent of All County Jobs
Virginia	2,360	1.8%	1.0%
South Carolina	2,046	1.6%	0.8%
Georgia	253	0.2%	0.1%
Tennessee	183	0.1%	0.1%

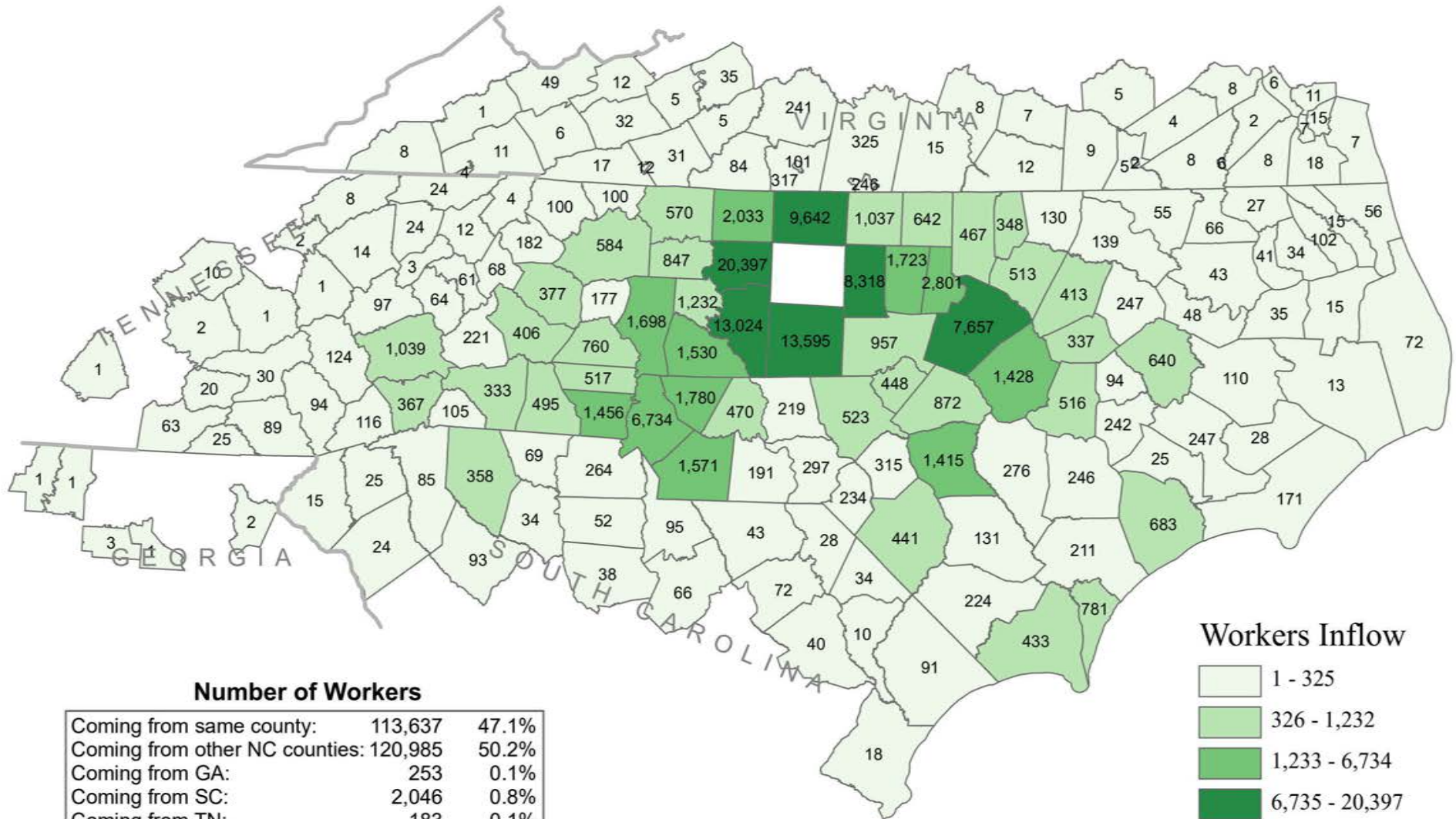
Residents Working Out of Guilford County

Workplace County	Jobs	Percent of Outflow Jobs	Percent of All County Jobs
Forsyth County, NC	16,611	21.4%	8.7%
Mecklenburg County, NC	11,050	14.3%	5.8%
Alamance County, NC	7,727	10.0%	4.0%
Wake County, NC	6,882	8.9%	3.6%
Randolph County, NC	5,050	6.5%	2.6%
Davidson County, NC	3,649	4.7%	1.9%
Durham County, NC	2,813	3.6%	1.5%
Rockingham County, NC	2,008	2.6%	1.1%
Catawba County, NC	1,093	1.4%	0.6%
Cabarrus County, NC	1,022	1.3%	0.5%

Residents Working Out of Guilford County by Surrounding State

Workplace State Name	State Resident Workers	Percent of Outflow Jobs	Percent of All County Jobs
Virginia	1,341	1.7%	0.6%
South Carolina	627	0.8%	0.3%
Georgia	332	0.4%	0.1%
Tennessee	221	0.3%	0.1%

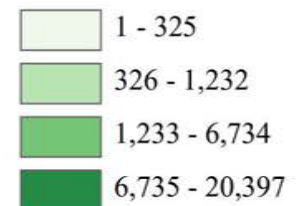
# Workers Commuting into Guilford County, North Carolina



## Number of Workers

Coming from same county:	113,637	47.1%
Coming from other NC counties:	120,985	50.2%
Coming from GA:	253	0.1%
Coming from SC:	2,046	0.8%
Coming from TN:	183	0.1%
Coming from VA:	2,360	1.0%
Coming from all other States:	1,779	0.7%
<b>Total:</b>	<b>241,243</b>	<b>100%</b>

## Workers Inflow



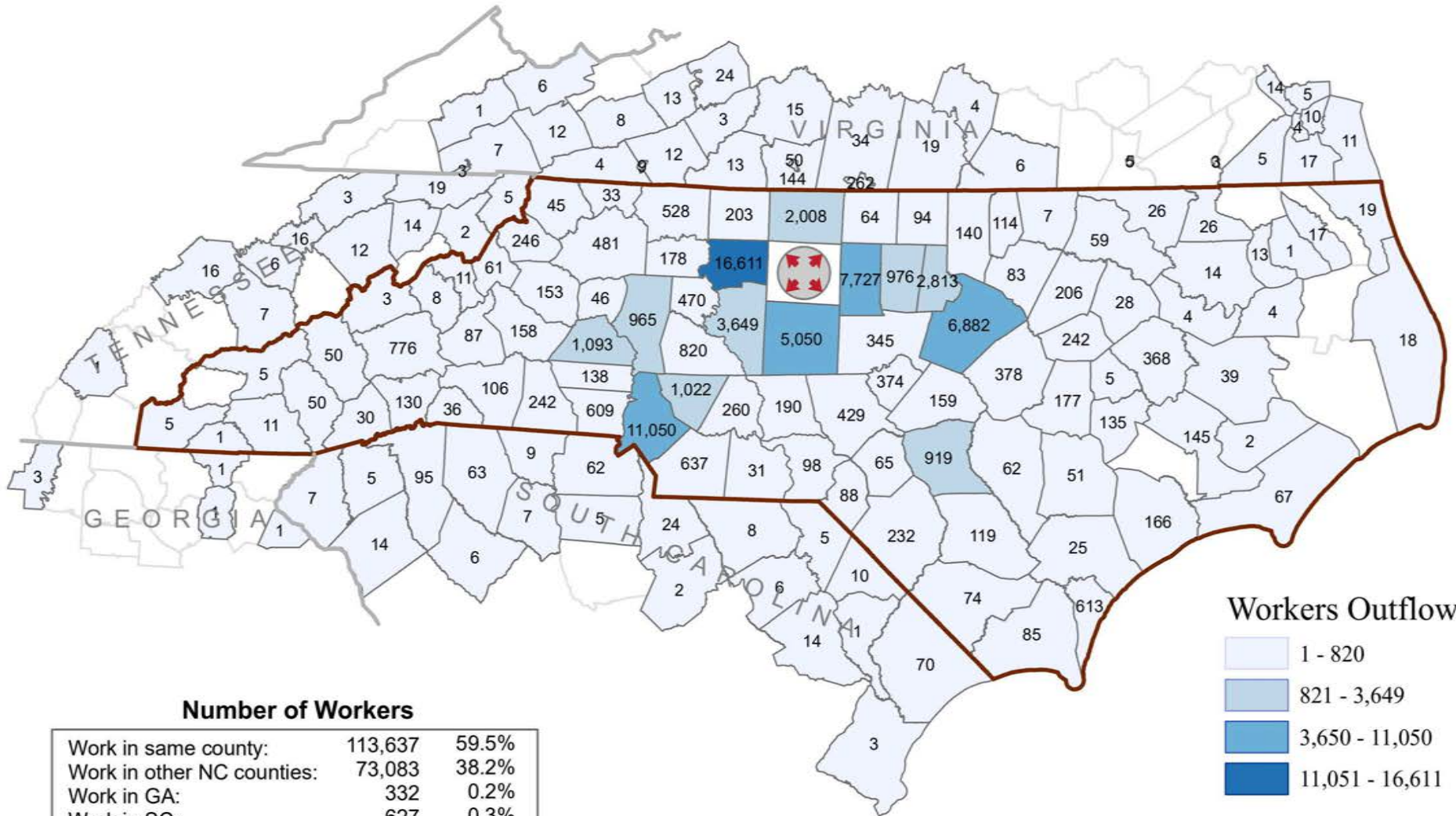
Data Source: US Census Bureau, Center for Economic Studies, LODES, 2019.  
Map Created in December, 2021

60 Miles

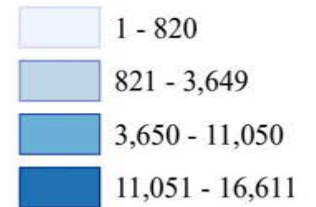


**NC DEPARTMENT**  
**of COMMERCE**  
LABOR & ECONOMIC  
ANALYSIS

# Workers Commuting out of Guilford County, North Carolina



## Workers Outflow



## Number of Workers

Work in same county:	113,637	59.5%
Work in other NC counties:	73,083	38.2%
Work in GA:	332	0.2%
Work in SC:	627	0.3%
Work in TN:	221	0.1%
Work in VA:	1,341	0.7%
Work in all other States	1,855	1.0%
<b>Total:</b>	<b>191,096</b>	<b>100%</b>

Data Source: US Census Bureau, Center for Economic Studies, LODES, 2019.  
Map Created in December, 2021

70 Miles



**NC DEPARTMENT**  
**of COMMERCE**  
LABOR & ECONOMIC  
ANALYSIS



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

Employer	2021			2012		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Cone Health	13,000	1	5.53	8,600	2	3.79
Guilford County School System	10,033	2	4.27	10,391	1	4.81
United States Postal Service	4,700	3	2.00	2,716	4	1.20
City of Greensboro	2,934	4	1.25	2,985	3	1.32
University of North Carolina at Greensboro	2,748	5	1.17	2,535	5	1.12
Guilford County Government	2,697	6	1.15	2,401	6	-
Ralph Lauren Corporation	2,691	7	1.15	1,400		0.62
The Volvo Group	2,433	8	1.04	1,414		-
Unifi Inc.	1,957	9	0.83	-		-
HAECO Americas	1,800	10	0.77	-		-
North Carolina A&T State University	-		-	1,975	10	1.11
High Point Regional Health System(1)	-		-	2,400	7	1.11
Bank of America	-		-	2,000	8	0.88
United Parcel Service	-		-	2,000	9	0.88
<b>Total County Employment</b>	<b>234,933</b>			<b>226,738</b>		

Notes:

(1) High Point Regional Health System was acquired by Wake Forest Baptist Health.

Sources:

Principal employer data is from the Triad Business Journal and the individual employers. Total County employment is for calendar years 2011 and 2020 from the North Carolina Department of Commerce.

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

Taxpayer	Fiscal Year 2021			Fiscal Year 2012		
	Assessed Value	Rank	Percentage of Total Assessed Value	Assessed Value	Rank	Percentage of Total Assessed Value
Duke Energy Carolinas LLC	\$ 567,602,397	1	1.04	\$ 339,045,497	1	0.75
Koury Corporation	329,859,446	2	0.60	276,115,980	3	0.61
ITG Brands LLC (formerly Lorillard Tobacco Company)	291,395,643	3	0.53	295,688,595	2	0.65
Procter & Gamble Manufacturing Company	288,685,813	4	0.53	186,832,916	5	0.41
American Express Travel Related Services Inc.	275,623,851	5	0.51	-	-	-
Lincoln National Life Insurance (formerly Jefferson-Pilot)	182,636,731	6	0.33	-	-	-
CBL-Friendly Center CMBS LLC	171,492,800	7	0.31	214,400,937	4	0.47
QORVO US Inc. (formerly RF Micro Devices, Inc.)	163,870,884	8	0.30	-	-	-
Piedmont Natural Gas Company, Inc.	162,606,344	9	0.30	136,118,762	10	0.30
Highwoods/Forsyth Limited Partnership	149,905,657	10	0.27	156,522,794	8	0.35
International Home Furnishings Center	-	-	-	184,827,835	6	0.41
TYCO Electronics	-	-	-	181,577,789	7	0.40
Liberty Property LP	-	-	-	145,151,972	9	0.32
<b>Total Top Ten Principal Taxpayers</b>	<b>\$ <u>2,583,679,566</u></b>		<b><u>4.72</u></b>	<b>\$ <u>2,116,283,077</u></b>		<b><u>4.67</u></b>

Source: Guilford County Tax Department.

**GUILFORD COUNTY  
BUDGET ORDINANCE  
FISCAL YEAR 2023**

**An ordinance making appropriations for the operation of Guilford County for the Fiscal Year 2022-2023**

**BE IT ORDAINED** by the Board of County Commissioners for Guilford County, North Carolina this the 16<sup>th</sup> day of June, 2022:

**Section 1: *General Fund Appropriation & Revenue***

The following amounts are hereby appropriated and revenues estimated to be available in the General Fund for the operation of the County government and its activities for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

**NOTE: Subtotals by function are shown for informational purposes only. The Board of Commissioners adopts at the Department level unless specified otherwise above**

**APPROPRIATION**

Budget & Management Services	\$ 1,132,881
County Administration	2,708,229
County Attorney	4,119,234
County Commissioners & Clerk	1,475,158
Elections	3,452,940
Facilities	10,776,887
Finance	3,234,738
Fleet Operation	1,582,222
General Government	15,000,000
Human Resources	9,839,730
Information Technology	16,834,092
Internal Audit	810,457
Planning and Development	1,349,088
Public Relations	677,526
Purchasing	989,079
Register of Deeds	3,103,863
Security	3,374,224
Tax	8,441,489
<b>Function Subtotal: General Government</b>	<b>\$ 88,901,837</b>

Health & Human Services \$ 130,311,105

*Adopted at the Health & Human Services level. For informational purposes only:*

*HHS Admin: \$268,371 | Public Health: \$54,918,887 | Social Services: \$75,123,847*

Behavioral Health	11,078,588
Child Support Enforcement	7,760,368
Cooperative Extension Service	933,271
Coordinated Services	2,985,854
Transportation Service	1,508,601
Veteran Services	527,901

**Function Subtotal: Human Services** **\$ 155,105,688**

**APPROPRIATION**

Animal Services	\$ 4,971,447
Court Services	1,191,399
Emergency Services	39,385,136
Family Justice Center	1,069,353
Inspections	3,588,375
Juvenile Detention	3,485,036
Law Enforcement	80,624,096
<b>Function Subtotal: Public Safety</b>	<b>\$ 134,314,842</b>
Soil & Water Conservation	\$ 386,740
Solid Waste	2,469,671
<b>Function Subtotal: Environmental Protection</b>	<b>\$ 2,856,411</b>
Culture & Libraries	\$ 2,350,160
Recreation - Parks	5,757,131
<b>Function Subtotal: Culture</b>	<b>\$ 8,107,291</b>
Economic Development & Assistance	\$ 1,703,723
<b>Function Subtotal: Economic Dev. &amp; Assistance</b>	<b>\$ 1,703,723</b>
Guilford County Public Schools: Current Expense	244,810,398
Guilford County Public Schools: Capital Outlay	10,000,000
Guilford Technical Community College: Current Expense	18,107,500
Guilford Technical Community College: Capital Outlay	1,550,000
General Education – Capital Needs	50,000,000
<b>Function Subtotal: Education</b>	<b>\$ 324,467,898</b>
Debt Service	68,354,310
<b>Function Subtotal: Debt Service</b>	<b>\$ 68,354,310</b>
<b>Total General Fund Appropriation</b>	<b>\$ 783,812,000</b>
LESS: Transfer to County Building Construction Fund	(1,515,000)
LESS: Transfer to Debt Service Fund	(68,354,310)
LESS: Transfer to Tax Revaluation Fund	(358,750)
LESS: Transfer to School Capital Outlay Fund	(11,550,000)
<b>Net General Fund Appropriations</b>	<b>\$ 702,033,940</b>

**REVENUE**

The appropriations made in the previous page are funded by revenue estimates in the General Fund according to the following schedule:

Ad Valorem Taxes	\$ 502,484,435
Federal/State Funds	92,196,250
Other Revenues	22,921,975
Sales Tax	90,060,000
User Charges	43,605,107
Transfers from Other Funds	-
Appropriated Fund Balance	32,544,233
<b>Total General Fund Revenue</b>	<b>\$ 783,812,000</b>

LESS: Transfer to County Building Construction Fund	(1,515,000)
LESS: Transfer to Debt Service Fund	(68,354,310)
LESS: Transfer to Tax Revaluation Fund	(358,750)
LESS: Transfer to School Capital Outlay Fund	(11,550,000)
<b>Net General Fund Appropriations</b>	<b>\$ 702,033,940</b>

NOTE: The General Fund Appropriated Fund Balance is comprised of the following components:

**COMPONENT**

Fund Level	\$ 29,895,397
Information Technology Infrastructure Upgrades	900,000
Public Health: Medicaid Programs, Hazardous Materials, Other	1,067,873
Register of Deeds: Automation Funds	345,689
Law Enforcement: Federal Forfeiture Funds	186,046
Coordinated Services: ABC Bottle Tax Funds	50,000
Family Justice Center: Camp Hope	34,000
Law Enforcement: Other Funds	30,200
Social Services: Team HOPE	24,500
Family Justice Center: Other Funds	10,000
Soil & Water Conservation	528
<b>Total General Fund Appropriated Fund Balance</b>	<b>\$ 32,544,233</b>

**Section 2:** Budget requests to this Board by the Board of Education of Guilford County, and the Board of Trustees of Guilford Technical Community College were received by May 15. Funding in Section 1 supports the operation and capital maintenance of the respective units, totaling \$254,810,398 for Guilford County Schools and \$19,657,500 for Guilford Technical Community College.

**Section 3: Other Annual Funds Appropriation & Revenue**

The following is hereby appropriated and revenues estimated to be available for the indicated funds for the fiscal year beginning July 1, 2022, and ending June 30, 2023:

<b>FUND</b>	<b>APPROPRIATION</b>	<b>REVENUE</b>
<b><i>Debt Service Fund:</i></b>		
Debt Repayment	<u>\$ 104,336,218</u>	
Appropriated Fund Balance		\$ 5,771,110
Federal/State Funds		2,510,798
Sales Tax		27,700,000
Transfers from Other Funds (General Fund)		<u>68,354,310</u>
		<u><b>\$ 104,336,218</b></u>
<b><i>Internal Service Fund:</i></b>		
Health Care Plan & Risk Retention – Administration, Liability, Property, & Workers’ Compensation	<u>\$ 58,802,915</u>	
Appropriated Fund Balance		\$ 1,376,159
Other Revenues		35,000
User Charges		<u>57,391,756</u>
		<u><b>\$ 58,802,915</b></u>
<b><i>Tax Revaluation Fund:</i></b>		
Tax Revaluation	<u>\$ 362,500</u>	
Appropriated Fund Balance		\$ 3,750
Transfers from Other Funds (General Fund)		<u>358,750</u>
		<u><b>\$ 362,500</b></u>
<b><i>Room Occupancy &amp; Tourism Development Fund:</i></b>		
Room Occupancy & Tourism Development	<u>\$ 6,000,000</u>	
Occupancy Tax		<u><b>\$ 6,000,000</b></u>
<b><i>DSS Representative Payee Fund:</i></b>		
Human Services	<u>\$ 4,000,000</u>	
Federal/State Funds		<u><b>\$ 4,000,000</b></u>
<b><i>Fines &amp; Forfeitures Fund:</i></b>		
Education	<u>\$ 4,000,000</u>	
Other Revenue		<u><b>\$ 4,000,000</b></u>
<b><i>Opioid Settlement Fund:</i></b>		
Opioid Settlement	<u>\$ 300,000</u>	
Other Revenue		<u><b>\$300,000</b></u>

NOTE: In the event the actual net proceeds from the Occupancy Tax exceed or fall short of the appropriated amounts, the actual net proceeds from the tax shall constitute the appropriations from the tax levy and the Budget Officer is authorized to amend the budget upward to cover the actual revenue collected.

**Section 4:** This ordinance establishes one new special revenue fund to account for grant project revenue and expenditures, the **Grant Projects Fund**.

**Section 5: Summary of Total County Budget by Fund**  
This section is presented for informational purposes only:

<b>APPROPRIATION</b>	
General Fund	\$ 783,812,000
Debt Service Fund	104,336,218
Room Occupancy & Tourism Development Fund	6,000,000
Tax Revaluation Fund	362,500
Fines & Forfeitures Fund	4,000,000
DSS Representative Payee Fund	4,000,000
Opioid Settlement Fund	300,000
Rural Fire Districts Fund	27,024,843
<b>Subtotal: Appropriations (All Funds)</b>	<b>\$ 929,835,561</b>
LESS: Transfer to Debt Service Fund	(68,354,310)
LESS: Transfer to Tax Revaluation Fund	(358,750)
<b>Subtotal: Transfers to Other Funds (All Funds)</b>	<b>(93,202,594)</b>
<b>Total Appropriation: All Funds</b>	<b>\$ 861,122,501</b>

NOTE: The General Fund Budget for Law Enforcement includes a transfer of \$1,304,000 to the Law Enforcement Separation Fund, an unbudgeted fund, pursuant to NCGS 195-13 (a)(3).

In addition, the Total County Budget includes funding for the Internal Service Fund financial plan. Total appropriations for the Internal Service Fund, which are in addition to the \$929,835,561 figure shown above, are \$58,802,915.

**Section 6: Fire Protection & Service Districts Fund Appropriation & Revenue**

In addition to the Countywide budget necessary for the function of the county government, Guilford County is required by law to make appropriations and to levy and collect taxes which have been authorized by the vote of the people of the special tax districts or by the establishment of a fire protection district or fire service district overlay. The following is hereby appropriated and revenues estimated to be available for the indicated Fire Protection & Service Districts for the fiscal year beginning July 1, 2022, and ending June 30, 2023:

<b>APPROPRIATION</b>	
Alamance Community Fire Protection District	\$ 335,967
Alamance Community Fire Service District Overlay	2,158,672
Climax Fire Protection District	23,741
Climax Fire Service District Overlay	239,468
Colfax Fire Protection District	40,181
Colfax Fire Service District Overlay	952,710
Fire Protection District No. 1 (Horneytown)	56,516
Gibsonville Fire Protection District	15,715
Guilford College Community Fire Protection District	604,292
Guilford College Community Fire Svc. Dist. Overlay	36,573
Guil-Rand Fire Protection District	32,778
Guil-Rand Fire Service District Overlay	235,394
Julian Fire Protection District	24,437
Julian Fire Service District Overlay	87,501
Kimesville Fire Protection District	137,227
McLeansville Fire Protection District	214,833
McLeansville Fire Service District Overlay	1,885,355
Mount Hope Fire Protection District	181,685
Mount Hope Service District Overlay	886,990
No. 13 (Rankin) Fire Protection District	274,090
No. 13 (Rankin) Fire Service District Overlay	1,659,788
No. 14 (Franklin) Fire Protection District	46,836
No. 14 (Franklin) Fire Service District Overlay	223,540
No. 18 (Deep River) Fire Protection District	-
No. 18 (Deep River) Fire Service District Overlay	382,199
No. 28 (Frieden's) Fire Protection District	44,943
No. 28 (Frieden's) Fire Service District Overlay	294,597
Northeast Fire Protection District	254,911
Northeast Fire Service District Overlay	1,624,502
Oak Ridge Fire Protection District	425,487
Oak Ridge Fire Service District Overlay	1,909,663
Pincroft-Sedgefield Fire Protection District	435,050
Pincroft-Sedgefield Fire Service District Overlay	2,972,312
Pleasant Garden Fire Protection District	141,777
Pleasant Garden Fire Service District Overlay	1,162,680
PTIA Fire Service District	228,348
Southeast Fire Protection District	86,008
Southeast Fire Service District Overlay	267,366
Stokesdale Fire Protection District	1,252,243
Summerfield Fire Protection District	511,686
Summerfield Fire Service District Overlay	3,520,754
Whitsett Fire Protection District	221,665
Whitsett Fire Protection Service District Overlay	934,363
<b>Total Fire Protection &amp; Service Districts</b>	<b>\$ 27,024,843</b>



<b>REVENUE</b>	<b>Property Tax</b>	<b>Sales Tax</b>	<b>Fund Balance</b>	<b>Total Revenue</b>
Alamance Community Fire Protection District	\$ -	\$ 226,850	\$ 109,117	\$ 335,967
Alamance Community Fire Service District Overlay	2,032,771	125,901	-	2,158,672
Climax Fire Protection District	-	23,741	-	23,741
Climax Fire Service District Overlay	221,354	18,114	-	239,468
Colfax Fire Protection District	-	-	40,181	40,181
Colfax Fire Service District Overlay	736,010	216,700	-	952,710
Fire Protection District No. 1 (Horneytown)	42,125	11,198	3,193	56,516
Gibsonville Fire Protection District	12,238	3,477	-	15,715
Guilford College Community Fire Protection District	332,366	143,723	128,203	604,292
Guilford College Community Fire Svc. Dist. Overlay	27,892	8,681	-	36,573
Guil-Rand Fire Protection District	-	32,778	-	32,778
Guil-Rand Fire Service District Overlay	220,120	15,274	-	235,394
Julian Fire Protection District	-	24,437	-	24,437
Julian Fire Service District Overlay	87,501	-	-	87,501
Kimesville Fire Protection District	107,617	29,610	-	137,227
McLeansville Fire Protection District	-	214,833	-	214,833
McLeansville Fire Service District Overlay	1,782,021	103,334	-	1,885,355
Mount Hope Fire Protection District	-	181,685	-	181,685
Mount Hope Service District Overlay	886,990	-	-	886,990
No. 13 (Rankin) Fire Protection District	-	274,090	-	274,090
No. 13 (Rankin) Fire Service District Overlay	1,577,532	82,256	-	1,659,788
No. 14 (Franklin) Fire Protection District	-	46,836	-	46,836
No. 14 (Franklin) Fire Service District Overlay	210,660	12,880	-	223,540
No. 18 (Deep River) Fire Protection District	-	-	-	-
No. 18 (Deep River) Fire Service District Overlay	327,456	54,743	-	382,199
No. 28 (Frieden's) Fire Protection District	-	44,943	-	44,943
No. 28 (Frieden's) Fire Service District Overlay	277,081	17,516	-	294,597
Northeast Fire Protection District	-	254,911	-	254,911
Northeast Fire Service District Overlay	1,522,795	101,707	-	1,624,502
Oak Ridge Fire Protection District	-	425,487	-	425,487
Oak Ridge Fire Service District Overlay	1,909,663	-	-	1,909,663
Pinecroft-Sedgefield Fire Protection District	-	435,050	-	435,050
Pinecroft-Sedgefield Fire Service District Overlay	2,810,698	161,614	-	2,972,312
Pleasant Garden Fire Protection District	-	141,777	-	141,777
Pleasant Garden Fire Service District Overlay	1,107,671	55,009	-	1,162,680
PTIA Fire Service District	105,413	62,553	60,382	228,348
Southeast Fire Protection District	-	61,034	24,974	86,008
Southeast Fire Service District Overlay	267,366	-	-	267,366
Stokesdale Fire Protection District	1,038,050	214,193	-	1,252,243
Summerfield Fire Protection District	-	511,686	-	511,686
Summerfield Fire Service District Overlay	3,362,131	158,623	-	3,520,754
Whitsett Fire Protection District	-	156,354	65,311	221,665
Whitsett Fire Service District Overlay	887,168	46,281	914	934,363
<b>Total Fire Protection &amp; Service Districts</b>	<b>\$ 21,892,689</b>	<b>\$ 4,699,879</b>	<b>\$ 432,275</b>	<b>\$ 27,024,843</b>

**Section 7: Tax Levy – Fire Protection & Ambulance and Rescue Service Districts**

That there is hereby levied for the fiscal year beginning July 1, 2022 and ending June 30, 2023, the following Special District, Fire Protection District, and Fire Service District Overlay tax rates on each one hundred (\$100) valuation of estimated taxable property situated in the Special District, as listed for taxes as of January 1, 2022, for the purpose of raising the revenue from current year's taxes, as set out in the foregoing District estimates of revenue, and in order to finance the foregoing District Appropriations:

<b>District</b>	<b>FY2022 Adopted Tax Rate</b>	<b>FY2023 Revenue Neutral Rate</b>	<b>FY2023 Requested Tax Rate</b>	<b>FY2023 Adopted Tax Rate</b>
Alamance Community Fire Protection District	10.00	8.15	-	-
Alamance Community Fire Service District Overlay	5.55	4.52	15.55	<b>15.55</b>
Climax Fire Protection District	10.00	8.22	-	-
Climax Fire Service District Overlay	7.63	6.27	17.63	<b>17.63</b>
Colfax Fire Protection District	-	-	-	-
Colfax Fire Service District Overlay	13.59	11.90	11.90	<b>11.90</b>
Fire Protection District No. 1 (Horneytown)	15.00	14.14	15.00	<b>15.00</b>
Gibsonville Fire Protection District	9.45	7.74	7.74	<b>7.74</b>
Guilford College Community Fire Protection District	10.00	13.24	10.00	<b>10.00</b>
Guilford College Community Fire Svc. Dist. Overlay	5.00	4.42	5.00	<b>5.00</b>
Guil-Rand Fire Protection District	10.00	8.61	-	-
Guil-Rand Fire Service District Overlay	4.66	4.01	14.66	<b>14.66</b>
Julian Fire Protection District	14.54	12.14	-	-
Julian Fire Service District Overlay	-	-	12.14	<b>12.14</b>
Kimesville Fire Protection District	10.97	8.90	8.90	<b>8.90</b>
McLeansville Fire Protection District	10.00	7.04	-	-
McLeansville Fire Service District Overlay	4.81	3.39	14.81	<b>14.81</b>
Mount Hope Fire Protection District	8.00	6.68	-	-
Mount Hope Service District Overlay	0.00	-	8.00	<b>8.00</b>
No. 13 (Rankin) Fire Protection District	9.63	8.25	-	-
No. 13 (Rankin) Fire Service District Overlay	2.89	2.48	12.52	<b>12.52</b>
No. 14 (Franklin) Fire Protection District	10.00	7.71	-	-
No. 14 (Franklin) Fire Service District Overlay	2.75	2.12	9.82	<b>9.82</b>
No. 18 (Deep River) Fire Protection District	-	-	-	-
No. 18 (Deep River) Fire Service District Overlay	12.41	10.84	15.00	<b>12.41</b>
No. 28 (Frieden's) Fire Protection District	10.00	8.49	-	-
No. 28 (Frieden's) Fire Service District Overlay	3.90	3.31	13.90	<b>13.90</b>
Northeast Fire Protection District	10.00	8.59	-	-
Northeast Fire Service District Overlay	3.99	3.43	13.99	<b>13.99</b>
Oak Ridge Fire Protection District	9.77	8.56	-	-
Oak Ridge Fire Service District Overlay	-	-	9.77	<b>9.77</b>
Pinecroft-Sedgefield Fire Protection District	10.00	8.48	-	-
Pinecroft-Sedgefield Fire Service District Overlay	3.72	3.16	13.72	<b>13.72</b>
Pleasant Garden Fire Protection District	10.00	8.27	-	-
Pleasant Garden Fire Service District Overlay	3.88	3.21	13.88	<b>13.88</b>
PTIA Fire Service District	4.95	8.91	4.95	<b>4.95</b>
Southeast Fire Protection District	13.75	11.67	-	-
Southeast Fire Service District Overlay	-	-	13.75	<b>13.75</b>
Stokesdale Fire Protection District	10.00	8.38	10.00	<b>10.00</b>
Summerfield Fire Protection District	10.00	8.52	-	-
Summerfield Fire Service District Overlay	3.10	2.64	13.10	<b>13.10</b>
Whitsett Fire Protection District	10.00	7.15	-	-
Whitsett Fire Service District Overlay	2.96	2.12	9.27	<b>9.27</b>

**Section 8: Tax Levy – County**

That there is hereby levied for the fiscal year beginning July 1, 2022 and ending June 30, 2023, the following countywide rates of tax on each one hundred dollars (\$100) valuation of taxable property situated in the County, as listed for taxes as of January 1, 2022, for the purpose of raising the revenue from current year's taxes, as set forth in the foregoing countywide estimates of revenue, and in order to finance the foregoing countywide appropriations:

**Total Countywide Tax Rate:**                    73.05¢

NOTE: This rate is based on estimated total valuation of property, for the purpose of taxation, of \$69.1 billion.

**Revenue-Neutral Tax Rate.** Because the county has recently reassessed real property values, it must include in the budget, for comparison purposes, a statement of the revenue neutral tax rate for the budget. This is the rate that, when applied to the updated property values and after controlling for the average annual change in the tax base, will generate the same amount of revenue in FY2023 had a property revaluation not occurred. **The revenue neutral general countywide rate for FY 2022-23 is \$0.5954 (59.54 cents). Revenue-neutral tax rates for fire district taxes are included in Section 7.**

**Section 9:**

**A.** That the foregoing appropriations, including salaries of individual officers and employees, schedules of expected revenues, and tax levies are based on the Annual Budget Estimate as amended or corrected and statements prepared by the Budget Officer, and this ordinance is in the form prescribed by the Budget Officer as provided by law.

**B.** That effective with the start of the first pay period of the new fiscal year, the Classification and Pay Plan is amended to incorporate all personnel actions such as reclassifications and pay modifications recommended by the Human Resources department and approved by the County Manager, including pay and salary compensation for vehicles, clothing and other related items and to delete any positions abolished in connection with any Reduction in Force. Funding for the Plan and compensation items is included in the various departments as appropriate.

**C.** That the appropriations in the County Commissioners & Clerk department in Section 1, includes compensation to members of the Board of County Commissioners based upon the following schedule:

- Chairman: Salary - \$34,800 per year
- Vice-Chairman: Salary - \$32,400 per year
- All Other Commissioners: Salary - \$31,200 per year
- Communication stipend (optional) - \$60 per month

**D.** That the appropriations in the Board of Elections department in Section 1, includes compensation to members of the Board of Elections at the rate of \$25/meeting plus amounts sufficient to provide total annual compensation for the Chairman of the Board of Elections in the amount of \$4,950 and for other members in the amount of \$3,520.

Precinct officials shall be compensated as follows:

Chief Judges - \$150/election

Judges - \$135/election

Precinct Transfer Assistants - \$135/election

Assistants - \$110/election (precinct officials maintaining their Precinct Officials

Certification are paid an additional \$35/election).

Pursuant to NCGS 163-32, members of the Board of Elections shall also be reimbursed within budgeted funds for expenditures necessary and incidental to the discharge of their duties.

**Section 10:** **A.** That the County Manager, or designee thereof, is authorized to make expenditures from the contingency appropriation in the General Fund for items not specifically provided for elsewhere in Section 1 through Section 9, inclusive of this ordinance in the amounts not to exceed \$30,000 for each expenditure. Any such expenditure shall be reported to the Board of Commissioners at its next regular meeting.

**B.** That the County Manager, as Budget Officer, or designee thereof, shall have the authority to transfer moneys from one appropriation to another within the same fund up to \$30,000 per transaction; except that funds appropriated shall not be used to create unauthorized positions; funds placed in the appropriations for merit raises shall be used solely for that purpose; and further that the County Manager shall have the authority to transfer moneys appropriated in the General Fund for insurance, salaries & benefits, energy, technology, and facility expense (531000 - Routine Building Maintenance/Repair, 531100 - Maintenance of Lawns/Grounds, 532900 - Special Facilities Maintenance/Repair) accounts to the same accounts in other departments within the General fund to adjust for projected expenditure patterns. Each such transfer shall be reported to the Board of Commissioners at its next regular meeting.

**C.** That during a Locally or Nationally Declared State of Emergency, the County Manager or their designee is authorized to (1) make expenditures from the contingency appropriation in the General Fund for items not specifically provided for elsewhere in Section 1 through Section 9. inclusive of this ordinance in any amount; (2) transfer moneys from one appropriation to another within the same fund in any amount; except that funds appropriated are restricted to a response to or recovery from a declared State of Emergency; and (3) expedite and modify current county purchasing and contract processes to meet the life safety and recovery needs during a declared State of Emergency within applicable state laws. Any actions exercised according to this section shall be reported to the Board of Commissioners at its next regular meeting.

**Section 11:** **A.** The Board of Commissioners adopts the fees as set forth in fee schedule attached hereto and incorporated by reference, including, but not limited to, Public Health clinic fees. The Board of Commissioners hereby delegates to the Manager authority to add additional fees and modify existing fees during the fiscal year without further board approval.

To the extent permitted by law, the Register of Deeds fees are as prescribed by law; it is recognized herein that the Register in his discretion may waive fees incurred by the District Attorney's Office and Public Defender's Office for the 18th Judicial District in the execution of their duties.

**B.** That in compliance with the Public Records Law, and unless otherwise provided by law (e.g., Register of Deeds), the County establishes the following fees to receive copies of such records:

- At the Courthouse and in County Offices - \$0.15 per page except for copies of microfiche, which are \$0.15 per fiche.
- By Compact Disc (CD) - \$2.00 per CD.

**C.** That the County Manager, or their designee, shall have authority to execute the following contracts, amendments, or change orders, provided they comply with N.C. Gen. Stat. § 143-129 procedures and are within budgeted funds:

- a) Any lease agreement for one year or less
- b) Any contract for land acquisition
- c) Any contract for construction or repair that is less than \$500,000
- d) Any contract, for apparatus, supplies, materials, equipment, that does not exceed \$90,000
- e) All service contracts, including but not limited to, service and information technology contracts as defined by N.C. Gen. Stat. § 143-129.8, that do not exceed \$200,000
- f) Amendments or change orders to contracts when the aggregate of the amendment(s) during a fiscal year does not exceed a \$200,000 increase in the expenditure of public funds in a single fiscal year
- g) Grant agreements (where County is the grantor) for public funds within budgeted amounts
- h) Resolution of a claim in which County payment(s) do not exceed \$200,000
- i) Contracts not addressed more specifically above which commit no County funds and are not required by law to receive Board approval (for example, grant agreements where the County is the grantee and other revenue contracts)

The Manager's authority under this section does not authorize the Manager to add or commit to add new positions without Board approval. At the Manager's discretion, any lease, contract, amendment, or change order described in this section may nevertheless be submitted to the Board. Contracts, amendments, or change orders duly approved by the Board may be executed by the Chairman, the Manager, or the Manager's designee. Board action approving a contract, amendment, or change order shall be deemed to authorize necessary budget amendments.

Uniform Guidance Procurement Policy: When utilizing federal funding, expenditures are to comply with all applicable policies including the Uniform Guidance Procurement Policy, as it may apply.

**D.** The Manager is authorized to sell, lease, or otherwise dispose of any county property except real property, with a value of less than \$30,000.

**E.** That proposed projects where the estimated professional fee is in an amount less than \$30,000 or the amount authorized by NCGS 143-64.32, whichever is greater, for architectural, engineering and surveying services are hereby exempted from the requirements of Article 3D of Chapter 143 of the General Statutes, in accordance with NCGS 143-64.32. In addition, other particular projects may be exempted from the requirements of said Article 3D by the County Manager, in a manner which states the reasons therefore and the circumstances attendant thereto in each instance, as authorized by NCGS 143-64.32.

**F.** The County Manager is authorized to accept gifts, in-kind services, personal property, real property, and monetary donations up to \$25,000 per donation to the extent permitted by and pursuant to N.C. General Statute 159-15 and 153A-12.

**G.** The County is authorized to engage in electronic transactions as defined in GS 159-28 by resolution of the Board of Commissioners on June 7, 2018 in accordance with appropriate policies adopted and maintained by the Finance Officer, under direction of the County Manager.

**Section 12:** That in accordance with NCGS 159-13.1, the Board of Commissioners adopts a financial plan to operate the Internal Service Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023, with revenue derived from fees for services, fund balances, and other miscellaneous revenues being adequate to meet expenditures as outlined in Section 3.

**Section 13:** Appropriations herein above authorized and made shall have the amounts of the outstanding purchase orders and unearned portion of contracts at June 30, 2022 added to each appropriation as it applies in order to properly account for the payment against the fiscal year in which it is paid.

**Section 14:** In accordance with NCGS 153A-150, the Board of Commissioners adopts a plan to finance the next reappraisal at a cost of \$2,200,000. Funds are appropriated for FY2023 in the Tax Revaluation Fund to cover the cost that is estimated to be incurred during FY2023 in preparing for and conducting the revaluation. Such costs may include salaries, fringes, operating expenses and related expenditures for County appraisers and other staff employees who will conduct the revaluation.

**Section 15:** That copies of the ordinance shall be filed with the County Manager, Finance Director, and Clerk to the Board.

**Section 16:** The effective date of this ordinance is July 1, 2022.

**ADOPTED** This the 16<sup>th</sup> day of June, 2022.

**FY2023 Budget**

**Changes to Recommended Budget**

**County Manager's Changes**

The following changes to the County Manager's recommended budget **are incorporated into the FY2023 Budget ordinance**. These changes were discussed with the Board of Commissioners at the June 8, 2022, Budget Work Session.

<b>FIRE DISTRICTS FUND</b>	<b>EXPENSE</b>	<b>REVENUE</b>	<b>COUNTY \$ IMPACT</b>	<b>POSITIONS</b>
<b>Manager's Recommended Budget</b>	<b>\$ 27,130,979</b>	<b>\$ 27,130,979</b>	<b>\$ -</b>	
<b>Guilford College Fire Protection District</b>				
Increase Appropriated Fund Balance		\$ 128,203	\$ (128,203)	
Increase Appropriation to District	\$ 128,203		\$ 128,203	
	<b>\$ 128,203</b>	<b>\$ 128,203</b>	<b>\$ -</b>	
<b>PTIA Fire Service District Overlay</b>				
Reduce Property Tax revenue to reflect rate-neutral tax rate (4.95)		\$ (294,721)	\$ 294,721	
Increase Appropriated Fund Balance		\$ 60,382	\$ (60,382)	
Decrease appropriation to district to reflect net change	\$ (234,339)		\$ (234,339)	
	<b>\$ (234,339)</b>	<b>\$ (234,339)</b>	<b>\$ (294,721)</b>	
<b>County Manager's Changes to Recommended Budget (Total)</b>	<b>\$ (106,136)</b>	<b>\$ (106,136)</b>	<b>\$ -</b>	
<b>County Manager's Revised Fire Districts Fund</b>	<b>\$ 27,024,843</b>	<b>\$ 27,024,843</b>	<b>\$ -</b>	

**FY2023 Budget**

**Changes to Recommended Budget**

**Board of Commissioners' Changes**

The following changes to the County Manager's recommended budget **are incorporated into the FY2023 Budget ordinance**. Per the *Motion to Adopt the FY2023 Guilford County Budget Ordinance, Related Budget Provisions, and Tax Rates*, the Budget Ordinance is "amended to incorporate final Board changes and related items".

<b>GENERAL FUND</b>	<b>EXPENSE</b>	<b>REVENUE</b>	<b>COUNTY \$ IMPACT</b>	<b>POSITIONS</b>
<b>Manager's Recommended Budget</b>	<b>\$ 777,378,000</b>	<b>\$ 777,378,000</b>	<b>\$ -</b>	<b>2,851.75</b>
<b>Guilford County Schools</b>				
Increase Appropriation to District. Intention is to provide \$3.2 million to boost supplement pay for Principals and Assistant Principals	\$ 3,200,000	\$ -	\$ 3,200,000	
	<b>\$ 3,200,000</b>		<b>\$ 3,200,000</b>	
<b>County Departments</b>				
Reinstate 401(k) contribution for benefit-eligible employees	\$ 2,000,000	\$ -	\$ 2,000,000	
Reinstate longevity pay	\$ 550,000	\$ -	\$ 550,000	
Increase Federal/State, fees and user reimbursement revenue associated with expenditure increases	\$ -	\$ 400,000	\$ (400,000)	
	<b>\$ 2,550,000</b>	<b>\$ 400,000</b>	<b>\$ 2,150,000</b>	
<b>County Attorney</b>				
Add three (3) positions to support County Attorney's Office	\$ 360,000	\$ -	\$ 360,000	3.0
	<b>\$ 360,000</b>	<b>\$ -</b>	<b>\$ 360,000</b>	<b>3.0</b>
<b>Emergency Services</b>				
Add one (1) paramedic position for prior-approved interlocal agreement with City of Greensboro Support Team Assisted Response (STAR) Program	\$ 54,000	\$ 54,000	\$ -	1.0
	<b>\$ 54,000</b>	<b>\$ 54,000</b>	<b>\$ -</b>	<b>1.0</b>
<b>Culture &amp; Libraries</b>				



**FY2023 Budget**

**Changes to Recommended Budget**

**Board of Commissioners' Changes**

<b>GENERAL FUND</b>	<b>EXPENSE</b>	<b>REVENUE</b>	<b>COUNTY \$ IMPACT</b>	<b>POSITIONS</b>
Remittances to CBOs (International Civil Rights Center & Museum)	\$ (200,000)	\$ -	\$ (200,000)	
	<b>\$ (200,000)</b>	<b>\$ -</b>	<b>\$ (200,000)</b>	
<b>Economic Development &amp; Assistance</b>				
Remove Manager's Recommended Budget Amount for Economic Development Organizations	\$ (975,000)		\$ (975,000)	
	<b>\$ (975,000)</b>	<b>\$ -</b>	<b>\$ (975,000)</b>	
<b>Coordinated Services - Funding for non-profit agencies</b>				
Cure Violence in partnership with the City of Greensboro	\$ 250,000	\$ -	\$ 250,000	
African-American Atelier, Inc.	\$ 50,000	\$ -	\$ 50,000	
Black Suit Initiative	\$ 20,000	\$ -	\$ 20,000	
Crime Stoppers	\$ 50,000	\$ -	\$ 50,000	
East Greensboro NOW (Formerly East Market St. Dev. Corp.)	\$ 50,000	\$ -	\$ 50,000	
Friends of John Coltrane	\$ 25,000	\$ -	\$ 25,000	
Greensboro Business League	\$ 50,000	\$ -	\$ 50,000	
High Point Arts Council, Inc.	\$ 50,000	\$ -	\$ 50,000	
NC Folk & Heritage Festivals	\$ 25,000	\$ -	\$ 25,000	
New Light Baptist Church NARIOP Student Suspension Program	\$ 75,000	\$ -	\$ 75,000	
Next Level Mentoring Program	\$ 50,000	\$ -	\$ 50,000	
Piedmont Triad Film Commission	\$ 25,000	\$ -	\$ 25,000	
Senior Resources	\$ 100,000	\$ -	\$ 100,000	
Sister Circle International	\$ 300,000	\$ -	\$ 300,000	
Southwest Renewal Foundation of High Point, Inc	\$ 150,000	\$ -	\$ 150,000	
The Aaron T. Jones Jetblack Empowerment Foundation	\$ 50,000	\$ -	\$ 50,000	
United Arts Council of Greater GSO, Inc. (ArtsGreensboro)	\$ 55,000	\$ -	\$ 55,000	
United Arts Council of Greater GSO, Inc. (Reentry & Reinvent Campaign)	\$ 45,000	\$ -	\$ 45,000	
Welfare Reform Liaison Project, Inc.	\$ 25,000	\$ -	\$ 25,000	
	<b>\$ 1,445,000</b>	<b>\$ -</b>	<b>\$ 1,445,000</b>	

**FY2023 Budget**

**Changes to Recommended Budget**

**Board of Commissioners' Changes**

<b>GENERAL FUND</b>	<b>EXPENSE</b>	<b>REVENUE</b>	<b>COUNTY \$ IMPACT</b>	<b>POSITIONS</b>
<b>Board of Commissioners Changes Total</b>	<b>\$ 6,434,000</b>	<b>\$ 454,000</b>	<b>\$ 5,980,000</b>	<b>4.0</b>
<b>Subtotal Including All Changes</b>	<b>\$ 783,812,000</b>	<b>\$ 777,832,000</b>	<b>\$ 5,980,000</b>	<b>2,855.75</b>
<b>Increase Appropriated Fund Balance</b>		<b>\$ 5,980,000</b>	<b>\$ (5,980,000)</b>	
<b>Manager's Revised General Fund Budget (No Change)</b>	<b>\$ 783,812,000</b>	<b>\$ 783,812,000</b>	<b>\$ -</b>	<b>2,855.75</b>



# Budget & Management Services

## FY2023 Capital Projects Summary

### Project Ordinances aligned with FY2023 Budget Adoption

The following project ordinances establish six (6) new projects in alignment with the FY2023 adopted budget. Each project ordinance is effective July 1. The projects are funded by:

- \$13,065,000 in transfers from the General Fund for FY23 Facilities Maintenance and FY23 capital allocations to Guilford County Schools (GCS) and Guilford Technical Community College (GTCC)
- \$2,250,000 in federal/state grant funds for the Eastern Triad Workforce Initiative
- \$1,000,000 in appropriated fund balance from the County Building Construction Fund for the Comprehensive Facilities Assessment

The following projects are adopted:

Project	Fund	Funding Source(s)	Appropriation
Comprehensive Facilities Assessment	County Building Construction (CBCF)	Appropriated Fund Balance	\$ 1,000,000
FY23 Facilities Maintenance	CBCF	Transfer from General Fund	1,515,000
Eastern Triad Workforce Initiative	Grant Projects	Federal/State Funds	2,250,000
GCS FY23 Capital Allocation – County Funds	School Capital Outlay	Transfer from General Fund	8,000,000
GCS FY23 Capital Allocation – Education Lottery Funds	School Capital Outlay	Transfer from General Fund	2,000,000
GTCC FY23 Capital Allocation	School Capital Outlay	Transfer from General Fund	1,550,000
<b>Total</b>			<b>\$ 16,315,000</b>

**County Building Construction Fund  
Project Ordinance**

**Comprehensive Facilities Assessment**

**BE IT ORDAINED** by the Board of County Commissioners for Guilford County, North Carolina that the following project ordinance for Guilford County is hereby adopted in accordance with G.S. 159-13.2:

**SECTION 1.** The following planned expenditure and associated revenue are hereby authorized and appropriated in connection with this project:

PROJECT NAME	EXPENDITURE	REVENUE	
Comprehensive Facilities Assessment	Comprehensive Facilities Assessment	Appropriated Fund Balance	\$1,000,000
	<b>Adopted</b>	<b>\$1,000,000</b>	<b>Adopted</b>
		<b>\$1,000,000</b>	

**SECTION 2.** This project ordinance authorizes all appropriations necessary for the completion of this project and it need not be readopted in any subsequent fiscal year. The budget officer shall include in subsequent budgets information and appropriations for this project during the budget year.

**SECTION 3.** This ordinance shall be duly entered in the minutes of the Guilford County Board of Commissioners. Within five days after adoption, a copy hereof shall be filed with the Finance Director, Budget Director, and Clerk.

**SECTION 4.** This ordinance may be amended in any manner so long as it continues to fulfill the requirements of G.S. 159-13.2 and other applicable laws.

**ADOPTED** on first reading this June 16, 2022, to be effective July 1, 2022, in accordance with G.S. 159-17.

**County Building Construction Fund  
Project Ordinance**

**FY23 Capital Maintenance**

**BE IT ORDAINED** by the Board of County Commissioners for Guilford County, North Carolina that the following project ordinance for Guilford County is hereby adopted in accordance with G.S. 159-13.2:

**SECTION 1.** The following planned expenditure and associated revenue are hereby authorized and appropriated in connection with this project:

PROJECT NAME	EXPENDITURE	REVENUE	
FY23 Capital Maintenance	FY23 Capital Maintenance	Transfers from Other Funds (General Fund)	\$ 1,515,000
	<b>Adopted</b>	<b>\$ 1,515,000</b>	<b>Adopted</b>
			<b>\$ 1,515,000</b>

**SECTION 2.** This project ordinance authorizes all appropriations necessary for the completion of this project and it need not be readopted in any subsequent fiscal year. The budget officer shall include in subsequent budgets information and appropriations for this project during the budget year.

**SECTION 3.** This ordinance shall be duly entered in the minutes of the Guilford County Board of Commissioners. Within five days after adoption, a copy hereof shall be filed with the Finance Director, Budget Director, and Clerk.

**SECTION 4.** This ordinance may be amended in any manner so long as it continues to fulfill the requirements of G.S. 159-13.2 and other applicable laws.

**ADOPTED** on first reading this June 16, 2022, to be effective July 1, 2022, in accordance with G.S. 159-17.

**Grant Projects Fund  
Project Ordinance**

**Eastern Triad Workforce Initiative**

**BE IT ORDAINED** by the Board of County Commissioners for Guilford County, North Carolina that the following project ordinance for Guilford County is hereby adopted in accordance with G.S. 159-13.2:

**SECTION 1.** The following planned expenditure and associated revenue are hereby authorized and appropriated in connection with this project:

PROJECT NAME	EXPENDITURE	REVENUE	
Eastern Triad Workforce Initiative	Eastern Triad Workforce Initiative	Federal/State Funds:	\$2,250,000
	<b>Adopted</b>	<b>\$2,250,000</b>	<b>Adopted</b> <b>\$2,250,000</b>

**SECTION 2.** This project ordinance authorizes all appropriations necessary for the completion of this project and it need not be readopted in any subsequent fiscal year. The budget officer shall include in subsequent budgets information and appropriations for this project during the budget year.

**SECTION 3.** This ordinance shall be duly entered in the minutes of the Guilford County Board of Commissioners. Within five days after adoption, a copy hereof shall be filed with the Finance Director, Budget Director, and Clerk.

**SECTION 4.** This ordinance may be amended in any manner so long as it continues to fulfill the requirements of G.S. 159-13.2 and other applicable laws.

**ADOPTED** on first reading this June 16, 2022, to be effective July 1, 2022, in accordance with G.S. 159-17.

**School Capital Outlay Fund  
Project Ordinance**

**FY23 GCS Capital Maintenance – County Funds**

**BE IT ORDAINED** by the Board of County Commissioners for Guilford County, North Carolina that the following project ordinance for Guilford County is hereby adopted in accordance with G.S. 159-13.2:

**SECTION 1.** The following planned expenditure and associated revenue are hereby authorized and appropriated in connection with this project:

PROJECT NAME	EXPENDITURE	REVENUE
FY23 GCS Capital Maintenance – County Funds	FY23 Capital Maintenance	Transfers from Other Funds <i>(General Fund)</i> \$ 8,000,000
	<b>Adopted</b> \$ 8,000,000	<b>Adopted</b> \$ 8,000,000

**SECTION 2.** This project ordinance authorizes all appropriations necessary for the completion of this project and it need not be readopted in any subsequent fiscal year. The budget officer shall include in subsequent budgets information and appropriations for this project during the budget year.

**SECTION 3.** This ordinance shall be duly entered in the minutes of the Guilford County Board of Commissioners. Within five days after adoption, a copy hereof shall be filed with the Finance Director, Budget Director, and Clerk.

**SECTION 4.** This ordinance may be amended in any manner so long as it continues to fulfill the requirements of G.S. 159-13.2 and other applicable laws.

**ADOPTED** on first reading this June 16, 2022, to be effective July 1, 2022, in accordance with G.S. 159-17.

**School Capital Outlay Fund  
Project Ordinance**

**FY23 GCS Capital Maintenance – Education Lottery Funds**

**BE IT ORDAINED** by the Board of County Commissioners for Guilford County, North Carolina that the following project ordinance for Guilford County is hereby adopted in accordance with G.S. 159-13.2:

**SECTION 1.** The following planned expenditure and associated revenue are hereby authorized and appropriated in connection with this project:

PROJECT NAME	EXPENDITURE	REVENUE
FY23 GCS Capital Maintenance – Education Lottery Funds	FY23 Capital Maintenance	Transfers from Other Funds ( <i>General Fund - Education Lottery Proceeds</i> )
	<b>Adopted</b>	<b>\$ 2,000,000</b>
	<b>\$ 2,000,000</b>	<b>Adopted</b>
		<b>\$ 2,000,000</b>

**SECTION 2.** This project ordinance authorizes all appropriations necessary for the completion of this project and it need not be readopted in any subsequent fiscal year. The budget officer shall include in subsequent budgets information and appropriations for this project during the budget year.

**SECTION 3.** This ordinance shall be duly entered in the minutes of the Guilford County Board of Commissioners. Within five days after adoption, a copy hereof shall be filed with the Finance Director, Budget Director, and Clerk.

**SECTION 4.** This ordinance may be amended in any manner so long as it continues to fulfill the requirements of G.S. 159-13.2 and other applicable laws.

**ADOPTED** on first reading this June 16, 2022, to be effective July 1, 2022, in accordance with G.S. 159-17.



**School Capital Outlay Fund  
Project Ordinance**

**FY23 GTCC Capital Maintenance**

**BE IT ORDAINED** by the Board of County Commissioners for Guilford County, North Carolina that the following project ordinance for Guilford County is hereby adopted in accordance with G.S. 159-13.2:

**SECTION 1.** The following planned expenditure and associated revenue are hereby authorized and appropriated in connection with this project:

PROJECT NAME	EXPENDITURE	REVENUE
FY23 GTCC Capital Maintenance	FY23 GTCC Capital Maintenance	Transfers from Other Funds <i>(General Fund)</i>
	<b>Adopted</b> <b>\$ 1,550,000</b>	<b>Adopted</b> <b>\$ 1,550,000</b>

**SECTION 2.** This project ordinance authorizes all appropriations necessary for the completion of this project and it need not be readopted in any subsequent fiscal year. The budget officer shall include in subsequent budgets information and appropriations for this project during the budget year.

**SECTION 3.** This ordinance shall be duly entered in the minutes of the Guilford County Board of Commissioners. Within five days after adoption, a copy hereof shall be filed with the Finance Director, Budget Director, and Clerk.

**SECTION 4.** This ordinance may be amended in any manner so long as it continues to fulfill the requirements of G.S. 159-13.2 and other applicable laws.

**ADOPTED** on first reading this June 16, 2022, to be effective July 1, 2022, in accordance with G.S. 159-17.



# Guilford County Fee Schedule

Fiscal Year 2023  
July 1, 2022 – June 30, 2023

# Introduction

This fee schedule includes Guilford County fees for the Fiscal Year 2023, July 1, 2022 through June 30, 2023.

## **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 18<sup>th</sup> 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.



# Fee Schedule Changes for FY2023

The following departments are amending fees for FY2023.

**Public Health Clinical Services** may change fees through its in-year adjustment process. These adjustments are subject to County Manager approval.

**Law Enforcement** is changing the fee charged to the City of Burlington for assistance with calls from \$115 per call to \$225 per call due to the increased occurrence of aide needed. This change is in alignment with the interlocal agreement with the City of Burlington.

**Solid Waste** is increasing the three tire disposal fees based upon the Southeastern US CPI per County contract.

- Passenger car tire disposal fee per tire from \$.90 to \$.98
- Heavy truck tire disposal fee per tire from \$4.61 to \$5.02
- Oversize tire per pound from \$.0401 to \$.0437



**Emergency Services** is amending, and/or implementing several fees, including the below to align with EnerGov implementation:

Plan Review Fees	FY 2022	FY 2023 Request
<b>Building Plan Review</b>		
0-999 SF	\$ 75.00	\$ 100.00
1,000-2,499 SF	\$ 100.00	\$ 150.00
2,500-9,999 SF	\$ 150.00	\$ 200.00
10,000-49,999 SF	\$ 275.00	\$ 300.00
50,000-99,999 SF	\$ 400.00	\$ 500.00
>100,000 SF	\$ -	\$ 1,000.00
<b>Site Plan Review</b>		
0-999 SF	\$ -	\$ 50.00
1,000-2,499 SF	\$ -	\$ 100.00
2,500-9,999 SF	\$ -	\$ 150.00
10,000-49,999 SF	\$ -	\$ 200.00
50,000-99,999 SF	\$ -	\$ 300.00
>100,000 SF	\$ -	\$ 500.00
<b>Site Plan Subdivision Review</b>		
0-29 lots	\$ -	\$ 50.00
30-100 lots	\$ -	\$ 100.00
101-249 lots	\$ -	\$ 200.00
250-499 lots	\$ -	\$ 250.00
500 or > lots	\$ -	\$ 300.00
Fire Alarm Plan Review (12,000-99,999 SF)	\$ -	\$ 200.00
Fire Alarm Plan Review (>100,000 SF)	\$ -	\$ 300.00
Hazmat Review (per system)	\$ 100.00	\$ 200.00
Gates & Barricades Review (per system)	\$ 50.00	\$ 100.00
Pyrotechnic Magazine Review (per system + blasting permit)	\$ -	\$ 100.00

New Construction Inspection Fees (per inspection/per system)	FY 2022	FY 2023 Request
<i>Reinspection New Construction</i>		
2nd visit	\$ 60.00	\$ 100.00
3rd visit	\$ 100.00	\$ 200.00
4th visit >	\$ 200.00	\$ 300.00
Fire Alarm Test (per inspector)	\$ 100.00	\$ 150.00
Underground Inspections/flush	no charge	\$ 100.00
Fire Access Gates & Barricades	no charge	\$ 100.00
Solar Systems	no charge	\$ 100.00
Spraying & Dipping	no charge	\$ 100.00

Reinspection	FY 2022	FY 2023 Request
2nd visit (if ALL issues not corrected by reinsp)	\$ 60.00	\$ 100.00
3rd visit (if ALL issues not corrected by reinsp)	\$ 100.00	\$ 200.00
4th visit (judicial)	\$ 200.00	\$ 300.00
Daycare Inspection	\$ 50.00	\$ 75.00
Foster Care Inspection	\$ 55.00	\$ 75.00
Group Home Inspection	\$ 60.00	\$ 75.00
ABC Inspection	\$ 50.00	\$ 75.00



**Guilford County**  
State of North Carolina

**Emergency Services (cont'd)** related to Medicare allowable that goes up every January:

<b>Emergency Medical Services Fees**</b>	<b>FY 2022</b>	<b>FY 2023 Request</b>
BLS NE A0428	\$ 450.06	\$ 450.28
BLS E A0429	\$ 720.08	\$ 720.44
ALS NE A0426	\$ 540.06	\$ 540.34
ALS E A0427	\$ 855.10	\$ 855.54
ALS 2 A0433	\$ 1,237.64	\$ 1,238.26
Specialty Care A0434	\$ 1,462.66	\$ 1,463.40
ALS Treatment No Transport Fee	\$ 150.00	\$ 250.00
Urban Mileage or Rural Mileage 18+ A0425	\$ 15.24	\$ 15.26
DOA A0429	\$ 720.08	\$ 720.44



## Animal Services

Fee Information	FY 2022	FY 2023	Change
<b>Adoption Fees</b>			
Cats	\$ 25.00	\$ 25.00	\$ -
Senior Cats	\$ 10.00	\$ 10.00	\$ -
Kittens	\$ 75.00	\$ 75.00	\$ -
Dogs	\$ 50.00	\$ 50.00	\$ -
Senior Dogs	\$ 25.00	\$ 25.00	\$ -
Puppies	\$ 75.00	\$ 75.00	\$ -
Pocket Pets	\$ 5.00	\$ 5.00	\$ -
Guinea Pigs	\$ 15.00	\$ 15.00	\$ -
Rabbits	\$ 15.00	\$ 15.00	\$ -
Ferrets	\$ 20.00	\$ 20.00	\$ -
Snakes	\$ 25.00	\$ 25.00	\$ -
Lizards	\$ 25.00	\$ 25.00	\$ -
Small Birds	\$ 10.00	\$ 10.00	\$ -
Large Birds			
Pigs	\$ 25.00	\$ 25.00	\$ -
Goats	\$ 25.00	\$ 25.00	\$ -
Chickens	\$ 5.00	\$ 5.00	\$ -
Rescue Transfer - Altered by GCAS	\$ 50.00	\$ 50.00	\$ -
Rescue Transfer - Not altered by GCAS	\$ -	\$ -	\$ -
<b>Recovery Fees</b>			
1st Offense - Altered	\$ 50.00	\$ 50.00	\$ -
1st Offense - Intact	\$ 125.00	\$ 125.00	\$ -
2nd Offense - Altered	\$ 75.00	\$ 75.00	\$ -
2nd Offense - Intact	\$ 150.00	\$ 150.00	\$ -
3rd Offense - Altered	\$ 100.00	\$ 100.00	\$ -
3rd Offense - Intact	\$ 200.00	\$ 200.00	\$ -
4th (or more) Offense - Altered	\$ 125.00	\$ 125.00	\$ -
4th (or more) Offense - Intact	\$ 300.00	\$ 300.00	\$ -
Rabies Vaccine	\$ 10.00	\$ 10.00	\$ -
Microchip	\$ 10.00	\$ 10.00	\$ -
Daily Board	\$ 15.00	\$ 15.00	\$ -
Daily Board - Rabies Observation	\$ 50.00	\$ 50.00	\$ -
Daily Board - Dangerous or Vicious	\$ 75.00	\$ 75.00	\$ -
Daily Board - Confiscate	\$ 20.00	\$ 20.00	\$ -
<b>Other Fees</b>			
Transfer of Ownership	\$ -	\$ -	\$ -
Rabies Vaccine	\$ 5.00	\$ 5.00	\$ -
Microchip	\$ 10.00	\$ 10.00	\$ -
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 2022	FY 2023	Change
<b>Plan Review Fees</b>			
<b>Building Plan Review</b>			
0-999 SF	\$ 75.00	\$ 100.00	\$ 25.00
1,000-2,499 SF	\$ 100.00	\$ 150.00	\$ 50.00
2,500-9,999 SF	\$ 150.00	\$ 200.00	\$ 50.00
10,000-49,999 SF	\$ 275.00	\$ 300.00	\$ 25.00
50,000-99,999 SF	\$ 400.00	\$ 500.00	\$ 100.00
>100,000 SF	\$ -	\$ 1,000.00	\$ 1,000.00
<b>Site Plan Review</b>			
<b>0-999 SF</b>			
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
<b>Site Plan Subdivision Review</b>			
<b>0-29 lots</b>			
0-29 lots	\$ -	\$ 50.00	\$ 50.00
<b>30-100 lots</b>			
30-100 lots	\$ -	\$ 100.00	\$ 100.00
<b>101-249 lots</b>			
101-249 lots	\$ -	\$ 200.00	\$ 200.00
<b>250-499 lots</b>			
250-499 lots	\$ -	\$ 250.00	\$ 250.00
<b>500 or &gt; lots</b>			
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)	\$ 100.00	\$ 200.00	\$ 100.00
Smoke Control System Review (per system)	\$ 100.00	\$ 100.00	\$ -
Solar System Review (per system)	\$ 100.00	\$ 100.00	\$ -
Gates & Barricades Review (per system)	\$ 50.00	\$ 100.00	\$ 50.00
Pyrotechnic Magazine Review (per system + blasting permit)	\$ -	\$ 100.00	\$ 100.00
<b>New Construction Inspection Fees (per inspection/per system)</b>			
First Inspection New Construction	no charge	no charge	
<b>Reinspection New Construction</b>			
2nd visit	\$ 60.00	\$ 100.00	\$ 40.00
3rd visit	\$ 100.00	\$ 200.00	\$ 100.00
4th visit >	\$ 200.00	\$ 300.00	\$ 100.00
Water Based System Pressure test		\$ 100.00	
Sprinkler/Standpipe/Pump Test (per inspector)		\$ 150.00	
Fire Alarm Test (per inspector)	\$ 100.00	\$ 150.00	\$ 50.00



## Emergency Services

Fee Information	FY 2022	FY 2023	Change
<b>New Construction Inspection Fees (per inspection/per system)</b>			
AES Field Test	\$ 100.00	\$ 100.00	\$ -
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	no charge	\$ 100.00	\$ 100.00
Fire Access Gates & Barricades	no charge	\$ 100.00	\$ 100.00
Solar Systems	no charge	\$ 100.00	\$ 100.00
Spraying & Dipping	no charge	\$ 100.00	\$ 100.00
<b>Permit Fees*</b>			
<i>Blasting Permit</i>			
30 Day Permit	\$ 125.00	\$ 125.00	\$ -
90 Day Permit	\$ 200.00	\$ 200.00	\$ -
<i>Fireworks Event</i>			
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	
<b>Routine Inspection Fees</b>			
1st visit	no charge	no charge	\$ -
<b>Reinspection</b>			
2nd visit (if ALL issues not corrected by reinspection)	\$ 60.00	\$ 100.00	\$ 40.00
3rd visit (if ALL issues not corrected by reinspection)	\$ 100.00	\$ 200.00	\$ 100.00
4th visit (judicial)	\$ 200.00	\$ 300.00	\$ 100.00
Daycare Inspection	\$ 50.00	\$ 75.00	\$ 25.00
Foster Care Inspection	\$ 55.00	\$ 75.00	\$ 20.00
Group Home Inspection	\$ 60.00	\$ 75.00	\$ 15.00
ABC Inspection	\$ 50.00	\$ 75.00	\$ 25.00
<b>Citation Fees</b>			
<i>Non-life safety violation</i>			
1st citation	\$ 50.00	\$ 50.00	\$ -
2nd citation	\$ 100.00	\$ 100.00	\$ -
3rd citation	\$ 150.00	\$ 150.00	\$ -
<i>Life Safety Violation</i>			
1st citation	\$ 150.00	\$ 150.00	\$ -
2nd citation	\$ 500.00	\$ 500.00	\$ -
3rd citation	\$ 1,000.00	\$ 1,000.00	\$ -
Overcrowding Violation (per person)			
Fire Investigation/Inspector fee (per hour)	\$ 50.00	\$ 50.00	\$ -

## Emergency Services

Fee Information	FY 2022	FY 2023	Change
<b>Hazardous Materials Response Fees</b>			
<i>Equipment &amp; Apparatus</i>			
Haz-Mat Response Unit	\$ 150.00	\$ 150.00	\$ -
Engine	\$ 150.00	\$ 150.00	\$ -
Tanker	\$ 150.00	\$ 150.00	\$ -
Aerial unit	\$ 200.00	\$ 200.00	\$ -
Squad/Truck (Medical or Brush)	\$ 100.00	\$ 100.00	\$ -
Service Truck	\$ 100.00	\$ 100.00	\$ -
<i>Personnel (per hour)</i>			
Haz-Mat Technician	\$ 60.00	\$ 60.00	\$ -
Haz-Mat Support	\$ 60.00	\$ 60.00	\$ -
Chief Officer	\$ 75.00	\$ 75.00	\$ -
Captain	\$ 75.00	\$ 75.00	\$ -
Lieutenant	\$ 60.00	\$ 60.00	\$ -
ES Support Staff	\$ 60.00	\$ 60.00	\$ -
Firefighters	\$ 60.00	\$ 60.00	\$ -
<b>Emergency Medical Services Fees**</b>			
BLS NE A0428	\$ 450.06	\$ 450.28	\$ 0.22
BLS E A0429	\$ 720.08	\$ 720.44	\$ 0.36
ALS NE A0426	\$ 540.06	\$ 540.34	\$ 0.28
ALS E A0427	\$ 855.10	\$ 855.54	\$ 0.44
ALS 2 A0433	\$ 1,237.64	\$ 1,238.26	\$ 0.62
Specialty Care A0434	\$ 1,462.66	\$ 1,463.40	\$ 0.74
ALS Treatment No Transport Fee	\$ 150.00	\$ 250.00	\$ 100.00
Urban Mileage or Rural Mileage 18+ A0425	\$ 15.24	\$ 15.26	\$ 0.02
DOA A0429	\$ 720.08	\$ 720.44	\$ 0.36
Waiting Time	\$ 60.00	\$ 60.00	\$ -
After 30 minutes, added to Base Fee, per hour charge	\$ 60.00	\$ 60.00	\$ -
Patients Treated at Scene (BLS)	no charge	no charge	\$ -
GM 9-1-1 Use Fee (Per Dispatch)	\$ 20.00	\$ 20.00	\$ -
Paramedic Assist/Intercept Fee (Per Response)	\$ 150.00	\$ 150.00	\$ -
<b>Standby Special Event</b>			
Unit & Crew, per hour	\$ 150.00	\$ 150.00	\$ -
EMT		\$ 45.00	
Paramedic	\$ 60.00	\$ 60.00	\$ -
Supervisor (req. for every 6 personnel at an event)	\$ 75.00	\$ 75.00	\$ -
<b>Franchise Fees</b>			
Franchise Application Fee (Per Application)	\$ 250.00	\$ 250.00	\$ -
Franchise Administration Fee (Per Application Approved)	\$ 2,500.00	\$ 2,500.00	\$ -
Franchise Renewal Fee (Per Application)	\$ 2,500.00	\$ 2,500.00	\$ -

## Emergency Services

Fee Information	FY 2022	FY 2023	Change
<b>Emergency Management Fees</b>			
<i>Disaster Plan Review Fees for NC DHSR Regulated Facilities</i>			
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	\$ -
Annual Plan Submission			
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	\$ -
<i>Hazardous Facility Planning Fee</i>			
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	\$ -
Special Hazard Surcharges			
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.

\*\* EMS fees are set at 200% of CMS allowable and adjust annually on January 1 each year.

Fire Marshal fees are standardized for all towns in Guilford County.

**Facilities**

<b>Fee Information</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>Change</b>
<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	\$ -

**Juvenile Detention**

<b>Fee Information</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>Change</b>
In-County Youth Subsidy per Day	\$ 153.38	\$ 153.38	\$ -
Out of County Youth Subsidy per Day	\$ 244.00	\$ 244.00	\$ -

## Inspections

Fee Information	FY 2022	FY 2023	Change
<b>Guilford County Grading Permit Fees</b>			
One (1) acre (43,560 SF) but less than three (3) acres - BASE FEE	\$ 450.00	\$ 450.00	\$ -
Three (3) acres or more - Base Fee*	\$ 450.00	\$ 450.00	\$ -
Per acre for each add'l acre over three (3) acres	\$ 225.00	\$ 225.00	\$ -
Grading Permit Fee Max Charge (eq. to 38 acres)	\$ 8,325.00	\$ 8,325.00	\$ -
<b>Building Permit Fees - Commercial</b>			
New Office and Retail Structure per unit - Base fee	\$ 100.00	\$ 100.00	\$ -
New Office and Retail Structure per square foot	\$ 0.25	\$ 0.25	\$ -
New Industrial/Warehousing Structures per unit - Base fee	\$ 100.00	\$ 100.00	\$ -
New Industrial/Warehousing Structures per square foot	\$ 0.25	\$ 0.25	\$ -
New Educational/Assembly/Institutional Structures per unit - Base fee	\$ 1,000.00	\$ 1,000.00	\$ -
New Educational/Assembly/Institutional Structures per square foot	\$ 0.20	\$ 0.20	\$ -
New Multi-Family Structures, Commercial Additions & Alterations (upfit) per dwelling unit	\$ 250.00	\$ 250.00	\$ -
Commercial Additions/Alterations (Trade Fee(s) +\$0.25/square foot added/altered)	\$ 0.25	\$ 0.25	\$ -
Commercial Exterior Up-fit (Construction Value \$1-\$9,999) - Base fee	\$ 35.00	\$ 35.00	\$ -
Commercial Exterior Up-fit (Construction Value \$10,000-\$49,999) - Base fee	\$ 35.00	\$ 35.00	\$ -
Commercial Exterior Up-fit (Construction Value \$10,000-\$49,999) - per 1,000 square feet fee	\$ 5.00	\$ 5.00	\$ -
Commercial Exterior Up-fit (Construction Value \$50,000-\$99,999) - Base fee	\$ 200.00	\$ 200.00	\$ -
Commercial Exterior Up-fit (Construction Value \$50,000-\$99,999) - per 1,000 square feet fee	\$ 4.00	\$ 4.00	\$ -
Commercial Exterior Up-fit (Construction Value \$100,000-\$499,999) - Base fee	\$ 350.00	\$ 350.00	\$ -
Commercial Exterior Up-fit (Construction Value \$100,000-\$499,999) - per 1,000 square feet fee	\$ 3.00	\$ 3.00	\$ -
Commercial Exterior Up-fit (Construction Value \$500,000) - Base fee	\$ 1,150.00	\$ 1,150.00	\$ -
Commercial Exterior Up-fit (Construction Value \$500,000) - per 1,000 square feet fee	\$ 2.00	\$ 2.00	\$ -
Multi-Family Addition/Alteration Upfit (trade fees only)	\$ -	\$ -	\$ -

## Inspections

Fee Information	FY 2022	FY 2023	Change
<b>Trade Permit Fees - Commercial</b>			
Building	\$ 40.00	\$ 40.00	\$ -
Electrical	\$ 40.00	\$ 40.00	\$ -
Plumbing	\$ 40.00	\$ 40.00	\$ -
Mechanical	\$ 40.00	\$ 40.00	\$ -
Fuel Piping	\$ 40.00	\$ 40.00	\$ -
Mechanical w/ Fuel (same contractor)	\$ 50.00	\$ 50.00	\$ -
Re-Inspection	\$ 50.00	\$ 50.00	\$ -
<b>Building Permit Fees - Residential</b>			
Detached Single-Family base fee	\$ 150.00	\$ 150.00	\$ -
Detached Single-Family per heated square foot	\$ 0.35	\$ 0.35	\$ -
Attached Single-Family base fee	\$ 150.00	\$ 150.00	\$ -
Attached Single-Family per heated square foot	\$ 0.35	\$ 0.35	\$ -
New Heated Additions per square foot (plus applicable trade fees)	\$ 0.35	\$ 0.35	\$ -
Alterations (Unheated to Heated) per square foot (plus applicable trade fees)	\$ 0.35	\$ 0.35	\$ -
Modular Homes	\$ 250.00	\$ 250.00	\$ -
Manufactured (Mobile) Homes	\$ 175.00	\$ 175.00	\$ -
An additional \$10 Homeowner Recovery Fund Fee applies to all bldg. permits issued to General Contractors as required by State law.	\$ 10.00	\$ 10.00	\$ -
<b>Trade Permit Fees - Residential</b>			
Building	\$ 40.00	\$ 40.00	\$ -
Electrical	\$ 40.00	\$ 40.00	\$ -
Plumbing	\$ 40.00	\$ 40.00	\$ -
Mechanical	\$ 40.00	\$ 40.00	\$ -
Fuel Piping	\$ 40.00	\$ 40.00	\$ -
Gas Logs	\$ 40.00	\$ 40.00	\$ -
Mechanical with Fuel (same contractor)	\$ 50.00	\$ 50.00	\$ -
Accessory Bldgs. Or Unheated Alterations/Additions - cost per unheated sq. ft. (plus applicable trade fees)	\$ 0.20	\$ 0.20	\$ -
Swimming Pools (includes electric)	\$ 135.00	\$ 135.00	\$ -
Decks (Trade Fees Only)	\$ -	\$ -	\$ -
Relocated Home	\$ 175.00	\$ 175.00	\$ -
Signs (includes electric)	\$ 50.00	\$ 50.00	\$ -
Re-Inspection	\$ 50.00	\$ 50.00	\$ -
Permit Re-Issuance (Required Trade Fees Only)	\$ -	\$ -	\$ -

## Inspections

Fee Information	FY 2022	FY 2023	Change
<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	\$ -



**Law Enforcement**

Fee Information	FY 2022	FY 2023	Change
<b>Civil Process Fees</b>			
In-State Service Fee (Controlled by State Statute)	\$ 30.00	\$ 30.00	\$ -
Out of State Service Fee (Controlled by State Statute)	\$ 50.00	\$ 50.00	\$ -
<b>Pistol Purchase &amp; Concealed Carry Permitting Fees</b>			
Pistol Purchase Permit Fee (Controlled by State Statute)	\$ 5.00	\$ 5.00	\$ -
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	\$ -
<b>Fingerprinting Fees - All Other</b>			
Fingerprinting Fees - per print card	\$ 10.00	\$ 10.00	\$ -

**Law Enforcement**

Fee Information	FY 2022	FY 2023	Change
<b>Detention</b>			
Federal Inmate Reimbursement (Jail Central) - daily Approved May 2014	\$ 73.00	\$ 73.00	\$ -
Federal Inmate Reimbursement (High Point DetentionI) - daily	\$ 44.50	\$ 44.50	\$ -
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	\$ -
<b>Patrol</b>			
City of Burlington - assistance with calls - per call	\$ 115.00	\$ 225.00	\$ 110.00
<b>Firing Range (authorized agencies only)</b>			
Pistol & Rifle Ranges (per officer)	\$ 5.00	\$ 5.00	\$ -
Shoot House - Simunition (no live fire; per officer)	\$ 5.00	\$ 5.00	\$ -
Shoot House - Live Fire (per range visit)	\$ 150.00	\$ 150.00	\$ -

**Parks**

Fee Information	FY 2022	FY 2023	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 48% off, all rentals considered full day)	\$ 65.00	\$ 65.00	\$ -
Medium - full day (November-February 52% off, all rentals considered full day)	\$ 40.00	\$ 40.00	\$ -
<b>Soccer and Baseball Fields</b>			
Per Game (2-hrs, fields marked)	\$ 75.00	\$ 75.00	\$ -
Per Game (2-hrs with lights, marked)	\$ 100.00	\$ 100.00	\$ -
2-hr Practice (without field markings)	\$ 25.00	\$ 25.00	\$ -
1st School Game Per Season (K-12, 2-hrs, fields marked)	\$ 75.00	\$ 75.00	\$ -
Additional School Game Per Season (K-12, 2-hrs, fields marked)	\$ 50.00	\$ 50.00	\$ -
Tournament Per Field, Per Day (marked)	\$ 200.00	\$ 200.00	\$ -
Tournament Per Field, Per Day (with lights, marked)	\$ 250.00	\$ 250.00	\$ -
Sponsored Tournaments	\$ 650.00	\$ 650.00	\$ -
League Play (per player, per 8 week season)	\$ 15.00	\$ 15.00	\$ -
<b>Swimming</b>			
Full-Day - Adult (BMP, HSP, NEP)	\$ 5.00	\$ 5.00	\$ -
Full-Day - Child (BMP, HSP, NEP)	\$ 5.00	\$ 5.00	\$ -
Full-Day - Senior (BMP, HSP, NEP)	\$ 5.00	\$ 5.00	\$ -
Full Day - 2 and Under	\$ -	\$ -	\$ -
Full-Day - Day Care	\$ 3.00	\$ 3.00	\$ -
Partial-Day - Adult or Child (NEP 5-8pm)	\$ 3.00	\$ 3.00	\$ -
Partial-Day - Adult or Child (BM, HSP 3-6pm)	\$ 3.00	\$ 3.00	\$ -
Season Pass - Child (ages 3 to 12)	\$ 55.00	\$ 55.00	\$ -
Season Pass - Senior (Ages 60 and older)	\$ 55.00	\$ 55.00	\$ -
Season Pass - Adult (Ages 13 to 59)	\$ 85.00	\$ 85.00	\$ -
Season Pass - Family of 4	\$ 175.00	\$ 175.00	\$ -
Season Pass - Additional Member	\$ 43.00	\$ 43.00	\$ -
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	\$ -
Private Lessons (per week)	\$ 60.00	\$ 60.00	\$ -
Group Lessons (per week)	\$ 40.00	\$ 40.00	\$ -

**Parks**

Fee Information	FY 2022	FY 2023	Change
<b>Hagan-Stone Campground</b>			
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	\$ -
<b>Miscellaneous</b>			
Vendors or Catered Events At Shelters (% of Total Invoice)	10%	10%	\$ -
Cancellation 30 days or more prior to event	\$ 35.00	\$ 35.00	\$ -
Cancellation 8 to 29 days prior to event	\$ 50.00	\$ 50.00	\$ -
<b>Bur-Mil Park Clubhouse Fees - Weekdays (Mon to 1st half of Fri)</b>			
Banquet - 1st half day (8am-2pm)	\$ 400.00	\$ 400.00	\$ -
Banquet - 2nd half day (4pm-12am)	\$ 465.00	\$ 465.00	\$ -
Banquet - Full day (8am-12am)	\$ 500.00	\$ 500.00	\$ -
Triple Crown - 1st half day (8am-2pm)	\$ 240.00	\$ 240.00	\$ -
Triple Crown - 2nd half day (4pm-12am)	\$ 260.00	\$ 260.00	\$ -
Triple Crown - Full day (8am-12am)	\$ 300.00	\$ 300.00	\$ -
Oak - 1st half day (8am-2pm)	\$ 165.00	\$ 165.00	\$ -
Oak - 2nd half day (4pm-12am)	\$ 195.00	\$ 195.00	\$ -
Oak - Full day (8am-12am)	\$ 225.00	\$ 225.00	\$ -
Lake - 1st half day (8am-2pm)	\$ 305.00	\$ 305.00	\$ -
Lake - 2nd half day (4pm-12am)	\$ 360.00	\$ 360.00	\$ -
Lake - Full day (8am-12am)	\$ 400.00	\$ 400.00	\$ -
Training - 1st half day (8am-2pm)	\$ 175.00	\$ 175.00	\$ -
Training - 2nd half day (4pm-12am)	\$ 205.00	\$ 205.00	\$ -
Training - Full day (8am-12am)	\$ 235.00	\$ 235.00	\$ -
Training - (M-W, 8am-5pm, 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	\$ -

**Parks**

Fee Information	FY 2022	FY 2023	Change
<b><u>BMP Clubhouse Fees - 2nd half Fri, Weekend, &amp; Holidays</u></b>			
Banquet - 1st half day (8am-2pm)	\$ 330.00	\$ 330.00	\$ -
Banquet - 2nd half day (4pm-12am)	\$ 400.00	\$ 400.00	\$ -
Banquet - Full day (8am-12am)	\$ 465.00	\$ 465.00	\$ -
Triple Crown - 1st half day (8am-2pm)	\$ 500.00	\$ 500.00	\$ -
Triple Crown - 2nd half day (4pm-12am)	\$ 240.00	\$ 240.00	\$ -
Triple Crown - Full day (8am-12am)	\$ 260.00	\$ 260.00	\$ -
Oak - 1st half day (8am-2pm)	\$ 300.00	\$ 300.00	\$ -
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)	\$ 250.00	\$ 250.00	\$ -
Lake - 2nd half day (4pm-12am)	\$ 305.00	\$ 305.00	\$ -
Lake - Full day (8am-12am)	\$ 360.00	\$ 360.00	\$ -
Training - 1st half day (8am-2pm)	\$ 400.00	\$ 400.00	\$ -
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)	\$ 145.00	\$ 145.00	\$ -
Screened Porch - 2nd half day (4pm-12am)	\$ 155.00	\$ 155.00	\$ -
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	\$ -
<b><u>BMP Food Service Fees</u></b>			
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%	\$ -

**Parks**

Fee Information	FY 2022	FY 2023	Change
<b>BMP Event Staffing and Bar Fees</b>			
Event Host (per hour)	\$ 15.00	\$ 15.00	\$ -
Security (per hour)	\$ 40.00	\$ 40.00	\$ -
Bartender (per hour)	\$ 30.00	\$ 30.00	\$ -
Bar Service	\$ 200.00	\$ 200.00	\$ -
<b>BMP Miscellaneous Equipment Rental</b>			
PA System with Microphone	\$ 50.00	\$ 50.00	\$ -
LCD Projector & Screen	\$ 25.00	\$ 25.00	\$ -
Table Linens (85" x 85" Square)	\$ 5.00	\$ 5.00	\$ -
Table Linens (90" or 120" round)	\$ 15.00	\$ 15.00	\$ -
Table Linens (108" or 120" round or 90" x 156" rectangular)	\$ 20.00	\$ 20.00	\$ -
Napkins (per set of 8)	\$ 5.00	\$ 5.00	\$ -
Podium with Microphone	\$ 50.00	\$ 50.00	\$ -
Sashes	\$ 1.50	\$ 1.50	\$ -
Screen Only	\$ 5.00	\$ 5.00	\$ -
Easel Only	\$ 5.00	\$ 5.00	\$ -

**Parks**

Fee Information	FY 2022	FY 2023	Change
<b>Hagan-Stone Park ARC Building and Chapel Fees</b>			
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	\$ -
Non-Refundable Deposit	\$ 50.00	\$ 50.00	\$ -
Stage	\$ 100.00	\$ 100.00	\$ -
<b>Northeast Park Event Center Rental Fees (Weekdays &amp; 1st half Friday)</b>			
1-50 people Full Day (8am-12am)	\$ 100.00	\$ 100.00	\$ -
51-100 people 1st Half Day (8am-2pm)	\$ 125.00	\$ 125.00	\$ -
51-100 people 2nd Half Day (4pm-12am)	\$ 175.00	\$ 175.00	\$ -
51-100 people Full Day (8am-12am)	\$ 275.00	\$ 275.00	\$ -
101-150 people 1st Half Day (8am-2pm)	\$ 250.00	\$ 250.00	\$ -
101-150 people 2nd Half Day (4pm-12am)	\$ 300.00	\$ 300.00	\$ -
101-150 people Full Day (8am-12am)	\$ 450.00	\$ 450.00	\$ -
151+ People 1st Half Day (8am-2pm)	\$ 400.00	\$ 400.00	\$ -
151+ People 2nd Half Day (4pm-12am)	\$ 500.00	\$ 500.00	\$ -
151+ People Full Half Day (8am-12am)	\$ 600.00	\$ 600.00	\$ -
<b>NEP Event Center Rental Fees (2nd Half Day Friday, Weekends, Holidays)</b>			
1-50 people 1st Half Day (8am-2pm)	\$ 130.00	\$ 130.00	\$ -
1-50 people 2nd Half Day (4pm-12am)	\$ 160.00	\$ 160.00	\$ -
1-50 people Full Day (8am-12am)	\$ 175.00	\$ 175.00	\$ -
51-100 people 1st Half Day (8am-2pm)	\$ 290.00	\$ 290.00	\$ -
51-100 people 2nd Half Day (4pm-12am)	\$ 330.00	\$ 330.00	\$ -
51-100 people Full Day (8am-12am)	\$ 350.00	\$ 350.00	\$ -
101-150 people 1st Half Day (8am-2pm)	\$ 400.00	\$ 400.00	\$ -
101-150 people 2nd Half Day (4pm-12am)	\$ 475.00	\$ 475.00	\$ -
101-150 people Full Day (8am-12am)	\$ 550.00	\$ 550.00	\$ -
151+ People 1st Half Day (8am-2pm)	\$ 575.00	\$ 575.00	\$ -
151+ People 2nd Half Day (4pm-12am)	\$ 625.00	\$ 625.00	\$ -
151+ People Full Half Day (8am-12am)	\$ 700.00	\$ 700.00	\$ -
<b>NEP Event Staffing and Bar Fees</b>			
Event Host (per hour)	\$ 15.00	\$ 15.00	\$ -
Security (per hour)	\$ 40.00	\$ 40.00	\$ -
Bartender (per hour)	\$ 30.00	\$ 30.00	\$ -
Bar Service (includes 3 hours of service)	\$ 200.00	\$ 200.00	\$ -
Bar Service (per hour, after 3 hours up to 5 hours)	\$ 20.00	\$ 20.00	\$ -
Cleaning	\$ 100.00	\$ 100.00	\$ -

**Parks**

Fee Information	FY 2022	FY 2023	Change
<b>NEP Food Service Fees</b>			
1-25 people	\$ 25.00	\$ 25.00	\$ -
26-50 people	\$ 50.00	\$ 50.00	\$ -
51-100 people	\$ 75.00	\$ 75.00	\$ -
101-200 people	\$ 125.00	\$ 125.00	\$ -
201-300 people	\$ 200.00	\$ 200.00	\$ -
301+ people	\$ 250.00	\$ 250.00	\$ -
Caterer (% of total bill)	10%	10%	\$ -
<b>NEP Miscellaneous Equipment Rental</b>			
Podium	\$ 10.00	\$ 10.00	\$ -
LCD Projector & Screen	\$ 25.00	\$ 25.00	\$ -
Table Linens	\$ 10.00	\$ 10.00	\$ -
Napkins (per set of 8)	\$ 5.00	\$ 5.00	\$ -
Podium w/ Microphone	\$ 25.00	\$ 25.00	\$ -
Arbor	\$ 25.00	\$ 25.00	\$ -
Screen Only	\$ 10.00	\$ 10.00	\$ -
TV/DVD	\$ 25.00	\$ 25.00	\$ -
Sound System	\$ 50.00	\$ 50.00	\$ -
<b>BMP Wildlife Education Center Fees</b>			
Classroom (per hour, operating hours)	\$ 10.00	\$ 10.00	\$ -
Classroom (per hour, non-operating hours)	\$ 22.00	\$ 22.00	\$ -
<b>BMP Activities Fees</b>			
Volleyball Court (per court, per hour)	\$ 5.00	\$ 5.00	\$ -
Tennis Court (per hour, per person)	\$ 3.00	\$ 3.00	\$ -
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	\$ -
<b>BMP Drving Range Fees</b>			
Small Basket	\$ 4.00	\$ 4.00	\$ -
Large Basket	\$ 6.00	\$ 6.00	\$ -
Jumbo Basket	\$ 12.00	\$ 12.00	\$ -
Punch Card (12 large baskets)	\$ 60.00	\$ 60.00	\$ -
Punch Card (12 small baskets)	\$ 40.00	\$ 40.00	\$ -
Punch Card (12 jumbo baskets)	\$ 120.00	\$ 120.00	\$ -



**Parks**

Fee Information	FY 2022	FY 2023	Change
<b>BMP Golf Course Fees</b>			
9 holes (Mon-Fri)	\$ 7.00	\$ 7.00	\$ -
18 holes (Mon-Fri)	\$ 10.00	\$ 10.00	\$ -
18 holes (Sr./Jr. Mon-Fri)	\$ 7.00	\$ 7.00	\$ -
9 holes (Sat-Sun)	\$ 8.00	\$ 8.00	\$ -
18 holes (Sat-Sun)	\$ 11.00	\$ 11.00	\$ -
18 holes (Sr./Jr. Sat-Sun)	\$ 8.00	\$ 8.00	\$ -
Club Rental	\$ 1.00	\$ 1.00	\$ -
Pull Cart Rental	\$ 2.00	\$ 2.00	\$ -
<b>Southwest Park Marina Fees</b>			
1/2 Day Canoe	\$ 13.00	\$ 13.00	\$ -
Full Day Canoe	\$ 20.00	\$ 20.00	\$ -
1/2 Day 2 Seat Kayak	\$ 15.00	\$ 15.00	\$ -
Full Day 2 Seat Kayak	\$ 20.00	\$ 20.00	\$ -
1/2 Day 1 Seat Kayak	\$ 12.00	\$ 12.00	\$ -
Full Day 1 Seat Kayak	\$ 15.00	\$ 15.00	\$ -
10' John Boat 2 Person Rental	\$ 15.00	\$ 15.00	\$ -
14' John Boat 3 Person Rental	\$ 21.00	\$ 21.00	\$ -
Private Boat Launch	\$ 7.00	\$ 7.00	\$ -
Private Canoe & Kayak Launch	\$ 5.00	\$ 5.00	\$ -
Anchors	\$ 3.00	\$ 3.00	\$ -
Pier Fishing	\$ 3.00	\$ 3.00	\$ -
<b>HSP Marina Fees</b>			
Private Kayak & Canoe Launch	\$ 3.00	\$ 3.00	\$ -
2-hour Single Kayak & Canoe	\$ 4.00	\$ 4.00	\$ -
2-hour Tandem Kayak & Canoe	\$ 5.00	\$ 5.00	\$ -
4-hour Single Kayak & Canoe	\$ 8.00	\$ 8.00	\$ -
4-hour Tandem Kayak & Canoe	\$ 10.00	\$ 10.00	\$ -

## Planning & Development

Fee Information	FY 2022	FY 2023	Change
<b>Subdivision Plat Review</b>			
Subdivision Plat Review - Per Plat (base fee)	\$ 150.00	\$ 150.00	\$ -
Subdivision Plat Review - Per Lot (addit'l charge)	\$ 20.00	\$ 20.00	\$ -
Exclusion Plat Review	no charge	no charge	\$ -
Road Signs	\$ 150.00	\$ 150.00	\$ -
Zoning Verification Fee	no charge	no charge	\$ -
<b>Planning Board</b>			
<i>Zoning</i>			
Rezoning Fees/Case	\$ 500.00	\$ 500.00	\$ -
Rezoning Appeal/Case	\$ 500.00	\$ 500.00	\$ -
Special Use Permit/Case + Recording Fee	\$ 526.00	\$ 526.00	\$ -
<i>Road/Easement Closing Fees</i>			
Easement Closing (per case + recording fee)	\$ 126.00	\$ 126.00	\$ -
Road Closing (per case + recording fee)	\$ 126.00	\$ 126.00	\$ -
Road Renaming	\$ 100.00	\$ 100.00	\$ -
Other Appeals of the Planning Board (per case)	\$ 200.00	\$ 200.00	\$ -
<b>Board of Adjustment</b>			
Variance (fee + recording fee)	\$ 226.00	\$ 226.00	\$ -
Appeals to the Board of Adjustment (per case)	\$ 200.00	\$ 200.00	\$ -
<b>Site Plan Review</b>			
Minor Site Plan Review (per plan)	\$ 100.00	\$ 100.00	\$ -
Major Site Plan Review (per plan, base fee)	\$ 325.00	\$ 325.00	\$ -
Additional fee per 1,000 sq ft gross floor area or open uses of land for major plans	\$ 5.00	\$ 5.00	\$ -
<b>Publications</b>			
Development Ordinance	\$ 20.00	\$ 20.00	\$ -
Historic Properties Book	\$ 12.00	\$ 12.00	\$ -
Guilford County Street Atlas	\$ 18.95	\$ 18.95	\$ -
Comprehensive Plan	loan - self copy	loan - self copy	\$ -
Area Plans - Text or Map	no charge	no charge	\$ -
<b>Historical Properties</b>			
City of High Point	\$ 2,000.00	\$ 2,000.00	\$ -
City of Greensboro	\$ 3,000.00	\$ 3,000.00	\$ -
Gibsonville	\$ 500.00	\$ 500.00	\$ -
Jamestown	\$ 500.00	\$ 500.00	\$ -
Oak Ridge	\$ 125.00	\$ 125.00	\$ -

**Planning & Development**

<b>Fee Information</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>Change</b>
<b>Planning Services</b>			
Planning Service - Stokesdale	\$ 25,000.00	\$ 25,000.00	\$ -
Planning Service - Whitsett	\$ 1,000.00	\$ 1,000.00	\$ -
Planning Service - Pleasant Garden	\$ 5,000.00	\$ 5,000.00	\$ -
Planning Service - Sedalia	\$ 1,000.00	\$ 1,000.00	\$ -
Historical Landmark Property Plaque	market price	market price	\$ -

**Public Health**

Fee Information	FY 2022	FY 2023	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	\$ -

**Public Health**

Fee Information	FY 2022	FY 2023	Change
<b>HERA</b>			
<b>Monitoring Wells</b>			
Commercial			
first well	\$ 600.00	\$ 600.00	\$ -
each additional well	\$ 60.00	\$ 60.00	\$ -
Residential			
first well	\$ 600.00	\$ 600.00	\$ -
each additional well	\$ 60.00	\$ 60.00	\$ -
<b>Water Quality</b>			
Construction Authorization	\$ 100.00	\$ 100.00	\$ -
Construction Authorization w/pump	\$ 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>Exisiting 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	\$ -

**Public Health**

Fee Information	FY 2022	FY 2023	Change
<b>Health Education - Smart Girls Life Skills</b>			
Smart Girls® Life Skills Training Curriculum PART I (one copy)	\$ 250.00	\$ 250.00	\$ -
Smart Girls® Life Skills Training Curriculum PART II (one copy)	\$ 250.00	\$ 250.00	\$ -
Smart Girls® Life Skills Training Curriculum PART I and PART II (one copy of each, \$50 off when ordering together)	\$ 450.00	\$ 450.00	\$ -
Smart Girls® Part I One Day Training in Guilford County (curriculum not included)	\$ 275.00	\$ 275.00	\$ -
Smart Girls® Part II One Day Training in Guilford County (curriculum not included)	\$ 250.00	\$ 250.00	\$ -
One-day Part I or Part II Training outside of Guilford County for up to 12 to 15 individuals	\$ 1,600.00	\$ 1,600.00	\$ -
One & a half day Part I or Part II Training outside of Guilford County for up to 12 to 15 individuals	\$ 2,250.00	\$ 2,250.00	\$ -
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 -

## Register of Deeds

Fee Information	FY 2022	FY 2023	Change
<b>Passport Services</b>			
Passport Acceptance Fee	\$ 35.00	\$ 35.00	\$ -
Passport Photo	\$ 10.00	\$ 10.00	\$ -
No Fee Passport Application	\$ -	\$ -	\$ -
No Fee Photo	\$ -	\$ -	\$ -
Overnight Delivery	\$ 26.35	\$ 26.35	\$ -
Standard Shipping	\$ 7.75	\$ 7.75	\$ -
<b>Land Records</b>			
Certified Copies First Page	\$ 5.00	\$ 5.00	\$ -
Certified Copies All Other Pages	\$ 2.00	\$ 2.00	\$ -
Uncertified Copies	\$ 0.05	\$ 0.05	\$ -
Deed of Trust	\$ 64.00	\$ 64.00	\$ -
Grave Removal	\$ 26.00	\$ 26.00	\$ -
Misc Documents	\$ 26.00	\$ 26.00	\$ -
Notary Authentication	\$ 1.00	\$ 1.00	\$ -
Old Corporation Books	\$ -	\$ -	\$ -
Plat Certified Copy	\$ 5.00	\$ 5.00	\$ -
Plat Uncertified Copy 11x17	\$ 0.10	\$ 0.10	\$ -
Plat Uncertified Copy 18x24	\$ 0.50	\$ 0.50	\$ -
Uncertified Copy Via Mail	\$ 1.00	\$ 1.00	\$ -
UCC Copy	\$ 2.00	\$ 2.00	\$ -
Deed	\$ 26.00	\$ 26.00	\$ -
Condominium	\$ 21.00	\$ 21.00	\$ -
Highway Right of Way Map	\$ 21.00	\$ 21.00	\$ -
Plat	\$ 21.00	\$ 21.00	\$ -
Roadway Corridor Map	\$ 5.00	\$ 5.00	\$ -
Notary Oath	\$ 10.00	\$ 10.00	\$ -
Satisfaction	\$ -	\$ -	\$ -
Uniform Commercial Code	\$ 38.00	\$ 38.00	\$ -

**Register of Deeds**

Fee Information	FY 2022	FY 2023	Change
<b>Vital Records</b>			
Amendment	\$ 10.00	\$ 10.00	\$ -
Birth Add	\$ -	\$ -	\$ -
Birth Copy Certified	\$ 10.00	\$ 10.00	\$ -
Birth Copy Uncertified	\$ 0.05	\$ 0.05	\$ -
Copies	\$ 0.05	\$ 0.05	\$ -
Death Add	\$ -	\$ -	\$ -
Delayed Birth	\$ 10.00	\$ 10.00	\$ -
Delayed Birth Prep	\$ 10.00	\$ 10.00	\$ -
Death Copy Certified	\$ 10.00	\$ 10.00	\$ -
Delayed Marriage	\$ 20.00	\$ 20.00	\$ -
Death Copy Uncertified	\$ 0.05	\$ 0.05	\$ -
Legitimation	\$ 10.00	\$ 10.00	\$ -
Marriage Copy Certified	\$ 10.00	\$ 10.00	\$ -
Marriage Issue	\$ 60.00	\$ 60.00	\$ -
Marriage Keepsake	\$ 1.00	\$ 1.00	\$ -
Marriage Copy Uncertified	\$ 0.05	\$ 0.05	\$ -
State Birth Amendment	\$ 15.00	\$ 15.00	\$ -
State Birth Certified Copy	\$ 10.00	\$ 10.00	\$ -
State Birth Legitimation	\$ 15.00	\$ 15.00	\$ -
State Birth Search	\$ 14.00	\$ 14.00	\$ -
State Expedite	\$ 15.00	\$ 15.00	\$ -
Social Services Certified Copy	\$ 10.00	\$ 10.00	\$ -
Uncertified Copies via Mail	\$ 1.00	\$ 1.00	\$ -
No Marriage Found	\$ 5.00	\$ 5.00	\$ -
Overnight Delivery	\$ 26.35	\$ 26.35	\$ -



**Security**

<b>Fee Information</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>Change</b>
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	\$ -

**Solid Waste**

<b>Fee Information</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>Change</b>
Passenger car tire disposal fee per tire	\$ 0.90	\$ 0.98	\$ 0.08
Heavy truck tire disposal fee per tire	\$ 4.61	\$ 5.02	\$ 0.41
Oversize tire per pound	\$ 0.0401	\$ 0.0437	\$ 0.0036

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

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



# Guilford County

STATE *of* NORTH CAROLINA