



Resolution

TO AMEND THE GUILFORD COUNTY BOARD OF EDUCATION FISCAL YEAR 2027 BUDGET REQUEST TO THE GUILFORD COUNTY BOARD OF COMMISSIONERS

WHEREAS, the Guilford County Board of Education is responsible for providing public education to students from pre-kindergarten through twelfth grade as provided by the General Statutes of North Carolina; and

WHEREAS, Guilford County Schools (GCS) serves as a major employer and economic contributor in Guilford County, supporting the well-being of residents, strengthening the local economy through the procurement of goods and services, and working in partnership with the Guilford County Board of Commissioners (the Commissioners) to advance shared priorities that benefit the community; and

WHEREAS, pursuant to North Carolina law, the Commissioners and Board of Education work through the annual budget process to identify and support the funding needs of GCS, including appropriations to the Local Current Expense Fund, which, together with State Public School Fund appropriations, support the current operating expenses of the public school system in furtherance of the educational goals and policies of the State and the local board of education, while reflecting the financial resources and fiscal policies of the Commissioners; and

WHEREAS, throughout the Fiscal Year 2027 budget development process, GCS worked collaboratively with Guilford County representatives to identify district priorities, establish shared goals, and anticipate the financial impact of expected legislative actions affecting public education, including anticipated increases in employment costs; and

WHEREAS, the initial jointly developed budget for Fiscal Year 2027 included an additional appropriation of Seven Million, Nine Hundred Thousand Dollars (\$7,900,000.00), developed collaboratively by GCS and Guilford County to address anticipated State legislative mandates expected to require local funding; and

WHEREAS, on July 7, 2026, the North Carolina General Assembly enacted the State budget, resulting in legislatively mandated costs to GCS of approximately Thirteen Million, Two Hundred Thousand Dollars (\$13,200,000.00), approximately Five Million, Three Hundred Thousand Dollars (\$5,300,000.00) more than anticipated during the local budget process, with the majority of these additional costs attributable to employee compensation required to implement State-mandated salary increases; and

WHEREAS, because the State budget was enacted after the completion of the local budget development process and after the Guilford County Board of Education submitted its budget request to the Commissioners, the Fiscal Year 2027 local funding request did not capture the full cost of the State's additional funding mandates; and

WHEREAS, the Board of Education values its longstanding partnership with the Commissioners and recognizes the shared commitment to providing high-quality public education while exercising responsible stewardship of public resources; and

WHEREAS, in light of these changed circumstances, the Guilford County Board of Education respectfully requests that the Commissioners reconsider the Local Current Expense appropriation for Fiscal Year 2027 and provide an additional appropriation of Five Million, Three Hundred Thousand Dollars (\$5,300,000.00) to enable GCS to meet the State's newly enacted funding mandates for locally funded employees while continuing to support the educational goals and priorities shared by Guilford County Board of Education and the Guilford County Board of Commissioners.

NOW, THEREFORE, BE IT RESOLVED that the Guilford County Board of Education does respectfully request that the Guilford County Board of Commissioners reconsider the Fiscal Year 2027 Local Current Expense appropriation in light of the State's enacted budget and provide additional funding sufficient to address the approximately Five Million, Three Hundred Thousand Dollars (\$5,300,000.00) in newly enacted State mandates, thereby supporting the shared commitment of both boards to the students, employees, and citizens of Guilford County.

Adopted, this 14th day of July 2026.

Deena A. Hayes, Chairperson
Guilford County Board of Education

ATTEST:

Whitney Oakley, Ed.D., Superintendent/Secretary
Guilford County Schools