



# GUILFORD COUNTY

May 20, 2021

Guilford County Board of Commissioners:

The Honorable Melvin L. (Skip) Alston, Chair  
The Honorable J. Carlvena Foster, Vice Chair  
The Honorable Katie S. (Kay) Cashion  
The Honorable Carolyn Q. Coleman  
The Honorable Justin Conrad  
The Honorable Carly Cooke  
The Honorable Mary Beth Murphy  
The Honorable Alan Perdue  
The Honorable James Upchurch

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 the 2021-22 fiscal year. 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, thank you.**

*Thank you to our residents and the greater Guilford community for coming together to respond to and work through the COVID-19 pandemic.* I know the pandemic's toll has been tremendous, not only for our economy and our ability to interact with one another, but also on a very personal level for so many of our fellow residents -- at the time this letter was written, more than 700 Guilford County residents have lost their lives to COVID-19, including some from our own Guilford County team. Despite these challenges and all the uncertainty of the last year, our residents have pushed forward to regroup, reconnect, reinvent, and reopen our community. As evidence of their commitment to our county, as of mid-May, nearly 240,000 residents (or roughly 55% of those eligible at the time) are partially vaccinated and over 210,000 (nearly 50%) are fully vaccinated against COVID-19. We still have more work to do and more vaccinations to give to continue the recovery, but we have so much to be thankful for over the last five months.

*Thank you to the entire Guilford County employee team.* I am so proud of my fellow Guilford County employees for all their work over the last year to help our 540,000 residents navigate the pandemic. Just like the rest of our community, COVID-19 affected our employees' professional and personal lives in ways none of us could have imagined a year ago. Nevertheless, they continued to provide quality services to our residents and their colleagues with incredible professionalism, patience, and empathy. County teams from across the organization have spent

over 200,000 hours responding to the pandemic in FY 2020-21; made over 200,000 individual investigation and contact tracing connections; collected and performed over 24,000 COVID test specimens in Public Health's internal lab; and administered 112,000 doses of vaccine at three large vaccination sites across the county. These efforts are ***in addition*** to the other "regular" services that are provided every day by our 2,600-plus dedicated team members. For example, while responding to the pandemic last calendar year, our teams *also* answered 78,000 calls for emergency medical services; processed nearly 150,000 applications and recertifications for Medicaid and Supplemental Nutrition benefits; assisted 9,000 survivors at the Family Justice Center; conducted 38,000 building inspections; and conducted a Presidential election. I truly appreciate all their work and am grateful I am able to serve alongside them.

*Thank you to the Board of Commissioners.* Thank you for the support you have provided to the community and the county team throughout this pandemic. Thank you for patience, trust, and work during your Retreat earlier this year. The clarity you provided on values and priorities for Guilford County have assisted with on-going operations and the development of this incremental investment plan towards your shared vision.

## **Moving Forward**

As you may recall, at this time last year, we were just beginning to experience the scope and impact of the COVID-19 pandemic on our community. Businesses scaled back operations, schools closed, and unemployment soared as we struggled to understand and respond to this new threat. The uncertainty of that time was reflected in the FY 2020-21 budget. Significant reductions in fees and sales tax were anticipated and large increases in some expenses, particularly in public health, public safety, and human services, were expected. As a result, the County anticipated having to use a considerable amount of its "rainy day savings" (also known as fund balance) to balance the budget.

To our surprise, sales tax receipts are stronger than expected, property tax receipts remained stable, federal CARES Act funds and additional state assistance helped the County offset many of its most significant pandemic response costs, and one-time stimulus funds helped many in our community make ends meet. While the County's immediate financial picture is better than expected, we know many in our community are still struggling as we experience what many economists call a "K-shaped recovery" – those in some jobs have been better able to transition with the pandemic and are doing well while others, particularly those in certain service industries, have been hit hard. Additionally, we have seen the pandemic's disproportionate impact on Black and Latino communities. Given this uneven recovery, the County still faces considerable uncertainty about the future and its revenues and expenses over the next year.

## **Core Values and Budget Priorities**

As we move into FY 2021-22 with the development of this budget, I have relied on the Board of Commissioner's significant work on its Core Values and top priorities for the County. These values and priorities are the result of a lot of hard work over two days in March, and I have used them to structure the development of my recommendations for FY 2021-22.

The Board's Core Values are:

- **Transparency & Communication**
- **Accountability**
- **Our People Matter**
- **Equity & Inclusion**
- **Service & Outcomes Excellence**

The Board's priority areas for the County are:

- **School Bonds**  
Move forward with the \$300 million in bonds approved by the voters in November and plan for future school bond referenda.
- **Reduce Community Disparities**  
Address disparities in health, infant mortality, education, and income, among others.
- **Improve County Communications**  
Ensure transparent communication with the public about services and programs and build a consistent county brand to help with resident engagement and economic development.
- **Intentional Collaboration**  
Deepen the County's working relationships with other cities, towns, and the school system and collaborate on service and program improvements.
- **Staff Resources**  
Ensure staff have the resources and workspaces they need to do their jobs and accomplish the Board's priorities, with an emphasis on developing metrics to better understand workloads and how those compare with peer counties.
- **School Nurses**  
Increase the availability of school nursing services in the Guilford County Schools.

## **Budget Development Guidelines**

In addition to the direction provided by the Board's Core Values and Priorities, conversations with Commissioners have informed a common set of budget development guidelines that I have used as additional guardrails while preparing my budget.

- Construct a budget that is financially sustainable given current resource parameters.
- Build a budget that is cautiously optimistic and reflects recovering revenue trends, but that also acknowledges an uncertain future.
- Reduce the County's reliance on fund balance to balance the budget.

## **Summary of the Recommended Budget**

- The general property tax rate remains at the current year's rate of \$0.7305 per \$100 of property valuation.
- The overall amount of fund balance needed to balance the budget decreases by 14% or \$5.2 million.
- The recommended General Fund expense for FY 2021-22 is \$671,375,000. This is an increase of 5.8%, or \$36.7 million.
- Total recommended General Fund revenues and other funding sources equal \$671,375,000 so the budget is balanced, as required by state statute.
- The recommended budget includes 20 new positions to advance the specific priorities identified by the Board of Commissioners.

## **Revenue Recommendations**

### **Property Taxes**

Property tax revenue totals \$401.6 million and accounts for 60% of FY 2021-22 revenue. The recommended tax rate remains at 73.05 cents per \$100 of valuation, the same as FY 2020-21. Property tax revenues reflect a combined growth rate of 2.4% from the prior year budget and a collection rate of 98.9% across all property types, the same collection rate used for the FY 2020-21 budget. The county will be conducting a property revaluation in FY 2021-22 which will be implemented in the FY 2022-23 budget.

### **Sales Taxes**

Sales tax revenue totals \$100.0 million or 15% of FY 2021-22 revenue. This is an increase of \$20 million or 25% over the amount initially expected in the adopted FY 2020-21 budget which was prepared at the start of the pandemic.

### **Federal & State Funds**

Federal & State revenue totals \$74.9 million or 11% of the County's revenue, a \$3.2 million increase from the prior year budget. Most of this increase comes from adjustments in reimbursement for Social Services programs based on pay plan and merit adjustments. There are also some potential reductions in some of the Social Services foster care program reimbursements that are pending, but I have not included those possible reductions in the budget due to uncertainty in timing and plans in consideration at the State level to replace or start winding down those revenues for at least FY 2021-22 to help smooth the transition for counties. If the anticipated state assistance does not materialize, it is likely that we will need to make a mid-year adjustment to the budget.

### **Fees & Charges**

Revenue from user fees and charges totals \$45.7 million or 7% of the County's revenue. This is a \$2.8 million increase from FY 2020-21. This revenue source has proven to be the most vulnerable to the impacts of COVID-19 shutdowns and restrictions in the current fiscal year, though many of the programs charging fees have also restricted operations which has reduced the impact of the lost revenues on the county's budget. An assumption I have made in preparing this budget is that over the next year, this revenue source will begin to return to pre-pandemic levels for many departments.

### **Fund Balance**

Fund Balance totals \$32.9 million or 5% of the total budget. This is an overall decrease of \$5.2 million and reflects a combination of changes in general and additional dedicated fund balance amounts to support the recommendations included in my budget.

The amount of fund balance used to balance general county operations and most of the initiatives related to Board priorities is \$27.9 million – a decrease of 27% or \$10.2 million from the amount used to balance the current year's budget. This is roughly equal to level of fund balance that the county has used historically at the beginning of each fiscal year to guard against negative variances in actual revenues and expenses and meet the state's guidance to prepare conservative budget estimates. Typically, the County generates enough positive variance in expenses and revenues over 12 months to reduce the amount of fund balance finally needed, if any, to close the fiscal year.

An additional \$5 million of fund balance is needed to support the recommended increase in funding for salary supplements for Guilford County Schools teachers. . Future recurring revenues

will need to be included in the FY 2022-23 budget to continue funding this additional support for the school system.

## **Expense Recommendations**

I am proud to say that our community, staff, and Board of Commissioners - as a single One Guilford team - have worked hard to address the most immediate impacts of the pandemic and respond with community-oriented programs to mitigate public health concerns including COVID testing and vaccinations while continuing to provide our range of other county services. We are not done, though -- staff are now beginning new efforts to meet the community where they are at with mobile test and vaccination units, bringing vaccines and services directly to individuals in their homes when they are unable to reach other sites, and other work to ensure we continue positive progress in pandemic response and recovery. The County's whole response has been designed around effective action and a goal of addressing and reducing historical health disparities, especially in vaccinations – the success of this effort has earned the county state- and nation-wide recognition and this experience will help us as we continue to work on reducing disparities in the community.

I believe the budget I am recommending makes best use of the current resources available to the county to continue our necessary work related to the pandemic and our many other regular and mandated services, to add resources to address important service needs, and to implement the Board's new priorities for Guilford County Government. The major budget changes that I have included for the coming year by priority are:

### **Priority: Sell School Bonds to Upgrade Guilford County Schools Buildings**

In November 2020, Guilford County voters approved \$300 million in School Bonds to renovate existing and build new school facilities across the county. In April 2021, the Board of Commissioners approved \$300 million in capital project ordinances for 11 school projects, which allows the Board of Education to proceed with the implementation of its building plan. Now, the County must sell the voter-approved bonds to generate the funds to pay for the projects. The recommended budget reflects a plan to sell \$120 million of bonds in Fall 2021 and the remaining \$180 million 12–18 months later, depending on construction progress. Debt service for the new school bonds will cost \$1.7 million in FY 2021-22. Funding for FY 2021-22 will be come from bond premium received as part of the issuance.

### **Priority: Reduce Community Disparities**

#### **Guilford County Schools and Guilford Technical Community College**

In recognition of the importance Education has in building individual and community success and, in turn, reducing disparities in health, income, and general wellbeing, the recommended budget increases operating and capital maintenance funding for the Guilford County Schools (GCS) by \$13.4 million – the largest annual increase in over 20 years. While the Board of Education will determine how to allocate the local funding across its many priorities, the intent of the recommended funding is to provide an additional \$7.5 million for “base” operating and salary increases and another \$5 million specifically for increases to teacher supplement pay to help the schools attract and retain quality teachers. The total recommended operating and capital budget for FY 2021-22 is \$226.1 million.

In addition, the budget recommends a \$407,500 increase in the operating allocation for Guilford Technical Community College (GTCC) to assist with increases in locally supported college operations, including personnel, insurance, and facility costs. The capital maintenance budget remains the same as it was for FY 2020-21 at \$550,000. The total recommended operating and capital maintenance budget for FY 2021-22 is just under \$18.1 million.

The total amount of local operating and capital funding for GCS and GTCC included in the recommended budget is \$244.2 million – an increase of 6% or \$13.8 million.

### **Infant Mortality Rate Reduction**

The recommended budget includes \$332,000 to support the Coalition on Infant Mortality's Collective Action Strategic Plan to reduce infant mortality disparities with systems level change and sustainable solutions. This funding will support two new Community Health Educator positions and program operating expenses.

### **Diversity, Equity, and Inclusion Strategy**

The Board spent a considerable amount of time during its Retreat discussing disparities in community outcomes and equitable service delivery. In addition, the Board established Equity and Inclusion as key core values that should guide the County's work. To enhance the organization's capacity to design and provide more innovative and effective services that improve community outcomes, the budget includes a new Diversity, Equity, and Inclusion Manager position in the County Manager's Office. This position will work across the county to incorporate the Board's core values of equity and inclusion throughout the county's operations, policies, and decision-making processes. The cost of this new position and operating support is just under \$100,000.

## **Priority: Improve County Communications**

### **Establish a Public Relations Department**

Guilford County values transparent, open, and frequent communication. This includes active engagement with our residents and our internal team members. To allow the County to provide this higher level of service, the budget recommends allocating \$500,000 to create a new Public Relations Department to enhance the county's ability to communicate with, learn from, and, in turn, design more effective services for our residents. These funds will be used to add four new positions - one director and three staff positions – and operating support to improve overall public communication efforts, to coordinate internal communications, and to develop consistent branding for the county. Currently, the county has one individual devoted to external general county-wide public communications and no position dedicated to internal communications.

## **Priority: Intentional Collaboration**

### **Shared Emergency Management Function with Burlington**

The budget includes one new Emergency Management position to provide contract emergency management services to the City of Burlington on an on-going basis and to strengthen our regional resiliency and capacity to respond to emergencies. The City has been contracting



with our Emergency Management program for emergency management services on an interim basis since July 2020. This new position reflects the parties' desire to make this collaboration permanent with the County providing broad program and professional development oversight and the City paying 100% of the costs for the position including operating costs (\$153,000).

## **Libraries**

County support for local libraries has remained unchanged for the last nine years, despite increases in the library service populations, and is lower than the amount provided in FY 2007-08. The current contracts with Greensboro and High Point call for staff to jointly prepare a revised funding formula for presentation to the Board of Commissioners and city councils. County and city staff met in the spring to determine a proposed funding formula. The recommended formula converts the current fixed funding amount to a per capita amount that considers the populations of Greensboro and High Point and an overall target amount of library funding in the county. Based on this recommended funding formula, the overall appropriation for library services will increase by just under \$286,000 - an increase of roughly \$112,000 for Greensboro and roughly \$174,000 for High Point. The recommended funding amounts for Gibsonville and Jamestown libraries remain the same as last year at \$55,500 for each library.

## **Behavioral Health Center**

The new Guilford County Behavioral Health Center, a partnership between the County, Cone Health, and other community partners, will open its doors on June 1. The current budget included partial year funding for operations, security, and other expenses. An additional \$500,000 is included in the FY 2021-22 budget for the costs of a full year of operation.

## **Priority: Provide Adequate Staff Resources**

### **Competitive Employee Compensation**

#### *Implement Competitive Pay Structure*

The Board of Commissioners approved the implementation of the second phase of the 2019 Lockton Class & Compensation Study in February 2021. This study, which was to be implemented in three phases, determined appropriate pay structures and pay assignments for County staff based on a predetermined peer market. The county continues to face challenges recruiting and retaining quality people to provide our public services, in large part because it has not fully implemented the study's recommendations. As of this week, the county had 250 vacancies – many in key areas of public health, social services, and public safety.

At its Retreat in March, the Board identified Our People Matter as a core value and discussed the continued implementation of the third and final phase of the Lockton study. This budget includes \$4.0 million for phase three implementation (net County cost is about \$3.3 million once federal and state reimbursement revenue is considered). It is important to note that while this allocation will allow the County to complete the implementation of the 2019 study's recommendations, the decision to phase the changes in over a three-year period means the pay structures are now several years old. An effective and current compensation plan requires annual reviews and updates, something the County will need to address in future years.

The budget also recommends raising the pay rate for part-time positions for which there are also equivalent full-time positions to the minimum pay rate approved for those full-time positions.

### *Annual Performance Merit*

While the Lockton Study established the appropriate pay ranges and pay placement for our positions and employees, the annual merit process governs how employees move through the pay ranges based on annual performance evaluations. The recommended budget continues the County's annual merit pool of 3% to be applied in January 2022. The first-year cost is anticipated to total \$1.6 million, with federal and state reimbursements reducing the county's net cost to about \$1.4 million for the first year.

### *Other Changes*

Other personnel-related changes in the budget include an increase of \$1.95 million for state mandated employer retirement contributions and \$4 million to cover the full-year impacts of phase two of the Lockton study and the FY 2020-21 annual merit, as well as new positions added by the Board of Commissioners in last year's budget.

## **Build Capacity to Use and Protect Data**

To build the county's capacity to use and protect data to better inform county operations, this budget recommends the creation of a central data operationalization team (including two new positions) and a Chief Information Security Officer in the Information Services Department. While the county collects and uses data in individual departments, additional dedicated resources are needed to help integrate information from across the county to better understand overall county operations, enhance our readiness to report on established performance measures, and to make clean and well-documented data available to the subject matter experts performing analyses across various county functions. In addition, the County needs to ensure the public's data and data systems are secure. The estimated costs of these positions and operating support is \$320,000.

The recommended budget also includes \$250,000 for a new Fire Records Management System to be selected, implemented, and used by fire departments county-wide to improve the collection, analysis, and reporting of fire service data and to support mutual aid and joint operations.

## **Protect the Public's Physical Infrastructure**

During The Great Recession from 2007 to 2009, the County reduced funding for its own capital maintenance needs. In the years that followed, maintenance funding did not return to pre-recession levels. This means that we have not been able to address many key maintenance and renovation needs in our facilities. In fact, the capital maintenance needs for the 2.5 million square feet of County facilities totals more than \$90 million.

Just prior to issuing the first set of school bonds in the fall, the County will have the opportunity to issue about \$40 million of two-thirds general obligation bonds. We will talk more about two-thirds bonds and this opportunity during a budget work session. Given the significant amount of deferred maintenance and the risk involved in continuing to delay major renovations of some of our facilities, I am recommending that the County use 2/3rds bonds to reduce the significant deficit in facilities maintenance. Projects include additional renovations to the Old Courthouse interior and the Governmental Plaza, updates to the County's detention and court facilities, the replacement of major systems in other buildings, and other facility needs. In FY 2021-22, debt service for the two-thirds bonds will be \$582,000, which will be offset by premium funds generated on the bond issue.



I have removed all but a minimal amount of capital maintenance funding from next year's regular operating budget in anticipation of using two-thirds funds to quickly address some of our most pressing infrastructure needs. If the County does not take advantage of this opportunity, additional funds will need to be added to the budget to prevent further deterioration of our physical assets.

### **Add Capacity to Address Service Needs**

The recommended budget also includes the following nine positions to address services needs in several departments to build the capacity of key external and internal service functions:

**Human Resources** position to assist departments in talent acquisition and retention;  
**Grants & Management Analyst\*** to increase the county's ability to secure grants;  
**Deputy Register of Deeds\*** to address demand for Land and Vital Records;  
**Veterans' Services Administrative Assistant** to better assist veterans seeking service;  
**Building Trades Inspector** to reduce turn-around time for building inspections; and  
**Adult Services Social Workers (4)\*** to meet client caseload standards for adults in need.

*\*Fully or partially offset by revenue.*

The County's net cost for these nine positions is \$303,000 (\$565,000 total cost less \$262,000 in reimbursement revenue).

### **Priority: Increase number of School Nurses**

The recommended budget reflects a partnership between Guilford County Schools and Guilford County Government to add 40 school nursing staff to serve students. The Board of Education's budget includes Elementary and Secondary School Emergency Relief Funds (ESSER Funds) to pay for 40 school nurses over the next several years. The County will partner with the school system to coordinate arrangements for the new nursing resources. ESSER Funds will not be available indefinitely. Once those funds are no longer available, the County will be expected to providing funding for the additional nurses if the services are to continue.

### **Other Budget Items**

The budget priorities above account for more than 83% of the change in the overall budget. Other significant changes in the rest of the budget include the following services and programs:

- **Debt Service** – the budget includes an additional \$2.4 million for debt service for existing debt obligations, including the fully issued 2008 school bonds. This increase is offset by savings set aside several years ago to help soften the peak in existing debt service scheduled for FY 2021-22 and 2022-23.
- **Economic Development Organizations** – Incentive grant payouts in FY 2021-22 will increase by \$466,000, including the \$350,000 economic development funding for the City of High Point. Funding for Economic Development Organizations remains roughly the same as it is in the current year, with no new agencies recommended for funding.

Applications were also received from some community agencies, including the International Civil Rights Museum, for pandemic-related support. I recommend that the

Board consider these requests once the County has received its allocation of pandemic recovery funds and has determined its overall recovery funding strategy.

- **Opioid and Other Health Improvement Opportunities** – the budget sets aside \$250,000 of new federal recovery funds for potential interventions to address opioid abuse and other targeted pandemic-related health improvement opportunities.
- **Reinstate Vehicle and Equipment Replacement Plans** – the budget includes \$711,000 to reinstate the replacement of high-mileage/high-maintenance vehicles and various pieces of major equipment. County staff will evaluate vehicle leasing and lease-purchase arrangements for funding vehicle needs to help recover from the FY 2020-21 pause in the normal replacement schedule.
- **Fire District Tax Changes** - The budget includes fire tax increases in five districts: Alamance, Climax, Deep River, McLeansville, and Pleasant Garden. The funds generated from these rate changes will be used to ensure the fire departments have the staffing, equipment, and capital needs necessary to provide appropriate fire and first-responder medical assistance.
- **No Dollar Impact Change** – I am recommending that the County establish new accounting funds for Debt Service and Tax Revaluation. This will allow the County to better isolate expenses and revenues associated with these programs, plan for future debt “leveling” and revaluation expenses, and facilitate clearer reporting on the resources dedicated to these functions.

## Opportunities Ahead

Even as I present this FY 2021-22 Recommended Budget, there are several items that I am watching and want to highlight as future opportunities that the County can benefit from and that will be topics for discussion in the coming weeks and months.

The most immediate opportunity is the more than \$100 million that will be coming to Guilford County Government through the American Recovery Plan over the next several years. This money plus an additional \$100 million or so that will go to the other municipalities and the school system represents a unique opportunity to make a lasting, even generational, impact on the community. While the specific guidelines on use of the funding are still being clarified, it is clear that, working together as One Guilford, we can make significant investments in programs and infrastructure across the county to help address disparities in equitable access to opportunities for housing, employment, healthcare, education, and broadband that will influence the direction of the county for years to come. This funding will likely be best used in partnership with municipalities, our educational institutions, community organizations, and the private sector to build new opportunities for collaboration and relationships that result in lasting positive community impact. I am currently working on an initial recommendation for the use of some funds to build a Recovery, Reinvestment, and Innovation Team to help county staff manage these funds, and we will be scheduling additional time to plan and discuss other uses in the coming weeks.

The second opportunity is the continued implementation of the Guilford County Schools master facilities plan, which calls for additional construction and renovation of school facilities. Top-notch public education buildings and programs are key to the long-term success of Guilford County and its residents. County staff will work alongside Guilford County Schools staff over the next year to support progress on the first \$300 million in school projects and continue planning efforts for the next set of projects and a potential future bond referendum. Legislation under consideration at

the state will, if passed, give the County and its residents the flexibility to dedicate new sales tax revenue for school needs which will, in turn, reduce the need for property taxes to fully support the construction of new school facilities.

The final item is both an opportunity and need – pay plan maintenance and employee compensation. As we implement phase three of the 2019 Lockton Study, I will be working on recommendations for the next steps needed to keep our compensation competitive for existing employees while also continuing to provide room in our pay ranges for competitive recruitment of high-quality candidates to enter the organization as new employees. This will be an on-going effort that will change as our workforce and organizational needs do, but it is a necessary effort if we want to attract high-quality candidates who can provide the best services to our community.

## **In Closing**

I believe this recommended budget for FY 2021-22 allows us to begin to achieve the priorities and advance the Core Values that the Board identified in March 2021 in a sustainable way while also maintaining current service levels and meeting some deferred county needs. While we are not fully out of the pandemic yet, we are certainly in a better financial and operational position than we anticipated at this time in 2020. This budget is a first step in a broader, multi-year opportunity to start building a better future for both the organization and the community based on the many lessons learned during the pandemic.

Thank you again to the Board of Commissioners for its leadership and support of staff during this budget development process. I look forward to working with you over the next month to finalize a budget for Guilford County that will meet the needs of the community for the upcoming year.

To the residents of Guilford County, thank you for your support of your local government and especially for your help and cooperation throughout the pandemic. You are an important part of the Guilford County team, and your experiences with and comments about county services are incorporated throughout this budget. You can learn more about my budget recommendation and county services, in general, by reviewing a copy of the budget online at [www.guilfordcountync.gov](http://www.guilfordcountync.gov). A public hearing on the budget will be held on the Second Floor of the Old County Courthouse in Greensboro on Thursday, June 3, 2021. Please consider participating in the hearing and sharing your thoughts about the budget with the County Commissioners.

I would also like to thank the county department directors for their careful and thoughtful consideration of the needs of our community and our organization. I have enjoyed learning from their expertise, comments, and discussion over the last several months. I appreciate all the effort they and their teams contributed to this year's budget development process.

Finally, I want to thank Alex Smith, Budget Director; Vince Roberts, Senior Budget Analyst; and Daisy Mills, Budget Analyst, of the Budget Management and Evaluation Department for their help crafting this budget recommendation. It would not have been possible without their hard work.

Respectfully submitted,



Michael Halford  
County Manager