

**GUILFORD COUNTY BOARD OF EDUCATION
BUDGET RESOLUTION
2025-2026**

BE IT RESOLVED by the Board of Education of the Guilford County School Administrative Unit:

Section 1 - The following amounts are hereby appropriated for the operation of the school administrative unit in the State Public School Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026:

Instructional Services	\$	444,422,352
System-wide Support Services		54,046,334
Ancillary Services		82,760
Total State Public School Fund Appropriation	\$	498,551,446

Section 2 - The following revenues are estimated to be available to the State Public School Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026:

State Public School Fund Revenue	\$	498,551,446
Total State Public School Fund Appropriation	\$	498,551,446

Section 3 - The following amounts are hereby appropriated for the operation of the school administrative unit in the Local Current Expense Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026:

Instructional Services	\$	139,412,661
System-wide Support Services		105,140,575
Ancillary Services		33,566
Non-Programmed Charges		44,444,900
Total Local Current Expense Fund Appropriation	\$	289,031,702

Section 4 - The following revenues are estimated to be available to the Local Current Expense Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026:

County Appropriation	\$	282,506,000
Local Sources - Unrestricted		4,253,424
Fund Balance Appropriated		2,272,278
Total Local Current Expense Fund Revenue	\$	289,031,702

Section 5 - The following amounts are hereby appropriated for the operation of the school administrative unit in the Federal Grants Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026:

Instructional Services	\$	52,758,000
System-wide Support Services		8,034,391
Non Programmed Charges		2,563,660
Total Federal Grants Fund Appropriation	\$	63,356,051

Section 6 - The following revenues are estimated to be available to the Federal Grants Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026:

Career Technical Education - Program Improvement	\$ 1,467,537
Mckinney-Vento Homeless Assistance	298,913
IDEA Title VI-B Pre-School Handicapped	465,242
ESEA Title I - Basic Program	37,144,546
IDEA Title VI-B Handicapped	13,949,767
IDEA - Early Intervening Services	2,514,536
IDEA - State Improvement Grant	5,369
Title II - Improving Teacher Quality	3,786,035
Title III - Language Acquisition	914,650
ESEA Title I - School Improvement	78,678
ESEA Title I - Targeted Support And Improvement	480,499
ESEA Title IV - Student Support and Academic Enrichment	2,106,744
Title III - Language Acquisition - Significant Increase	37,912
IDEA VI-B Special Needs Targeted Assistance	87,088
IDEA - Targeted Assistance For Preschool	18,535
Total Federal Grants Fund Revenue	<u>\$ 63,356,051</u>

Section 7 - The following amounts are hereby appropriated for the operation of the school administrative unit in the Capital Outlay Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026:

Capital Outlay	<u>\$ 50,000,000</u>
Total Capital Outlay Fund Appropriation	\$ 50,000,000

Section 8 - The following revenues are estimated to be available to the Capital Outlay Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026:

Bond & Note Proceeds	<u>50,000,000</u>
Total Capital Outlay Fund Revenue	\$ 50,000,000

Section 9 - The following amounts are hereby appropriated for the operation of the school administrative unit in the Child Nutrition Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026:

Ancillary Services	\$ 53,280,389
Non Programmed Charges	<u>1,120,000</u>
Total Child Nutrition Fund Appropriation	\$ 54,400,389

Section 10 - The following revenues are estimated to be available to the Child Nutrition Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026:

USDA Grants	\$ 47,311,978
Sales Revenues	5,320,334
Local Sources - Unrestricted	<u>1,768,077</u>
Total Child Nutrition Fund Revenue	\$ 54,400,389

Section 11 - The following amounts are hereby appropriated for the operation of the school administrative unit in the After School Care Enrichment Services (ACES) Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026:

Ancillary Services	\$	5,887,609
Non-Programmed Charges		895,685
Total ACES Fund Appropriation	\$	6,783,294

Section 12 - The following revenues are estimated to be available to the ACES Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026:

Tuition and Fees	\$	6,102,915
Fund Balance Appropriated	\$	680,379
Total ACES Fund Revenue	\$	6,783,294

Section 13 - The following amounts are hereby appropriated for the operation of the school administrative unit in the Local Special Revenue Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026:

Instructional Services	\$	6,650,578
System-wide Support Services		2,943,497
Non-Programmed Charges		223,925
Total Local Special Revenue Fund Appropriation	\$	9,818,000

Section 14 - The following revenues are estimated to be available to the Local Special Revenue Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026:

State Revenue - Other Funds	\$	4,500,000
Federal Revenue - Other Funds		3,330,000
Local Sources - Tuition & Fees		335,000
Local Sources - Restricted		1,653,000
Total Local Special Revenue Fund Revenue	\$	9,818,000

Section 15 - All appropriations shall be paid first from revenues restricted as to use, and second from general unrestricted revenues.

Section 16 - The superintendent is hereby authorized to:

- a. Transfer appropriations under the following conditions:
 1. Amounts may be transferred not to exceed 10% between functions of the same fund with a monthly summary of such transfers reported to the board of education at its meeting the following month and entered in the board minutes (N.C.G.S. 115-433(c)).
 2. Amounts may be transferred between sub-functions and objects of expenditures within a function without limitations and without a report to the board of education being required.
 3. Amounts may not be transferred between funds nor from any contingency appropriation within a fund without board of education approval.
 4. Amounts may be transferred in state or federal projects upon prior approval of the appropriate funding agency. If such transfers require board of education approval under other provisions of this resolution, a monthly summary of such transfers must be reported to the board of education at a subsequent meeting.
 5. Amounts may not be transferred which would result in the elimination of currently staffed positions and/or existing programs without board of education approval.

NOTE: This condition does not preclude any budgetary decisions and/or recommendations not intended to alter the current educational offerings or levels of supporting service(s), such as, but not limited to, site-based conversions of positions (i.e., converting teaching positions to/from teacher assistant positions); and/or restructuring, downsizing or reallocating vacant positions.

- b. Accept the following appropriations with a monthly summary of such appropriations reported to the board of education at its next regular meeting:
 1. State appropriations,
 2. Federal appropriations,
 3. Categorical program appropriations, and/or
 4. Other appropriations upon prior approval of the board of education.

Section 17 - Copies of the budget resolution shall be immediately furnished to the superintendent and school finance officer for direction in carrying out their duties.

Adopted this 18th day of November, 2025.