



# Superintendent's 2026-2027 Budget Recommendation

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WHITNEY OAKLEY, ED.D. | SUPERINTENDENT

Board of Education Meeting | March 10, 2026



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

## **VISION**

Transforming learning and life outcomes for all students.

## **MISSION**

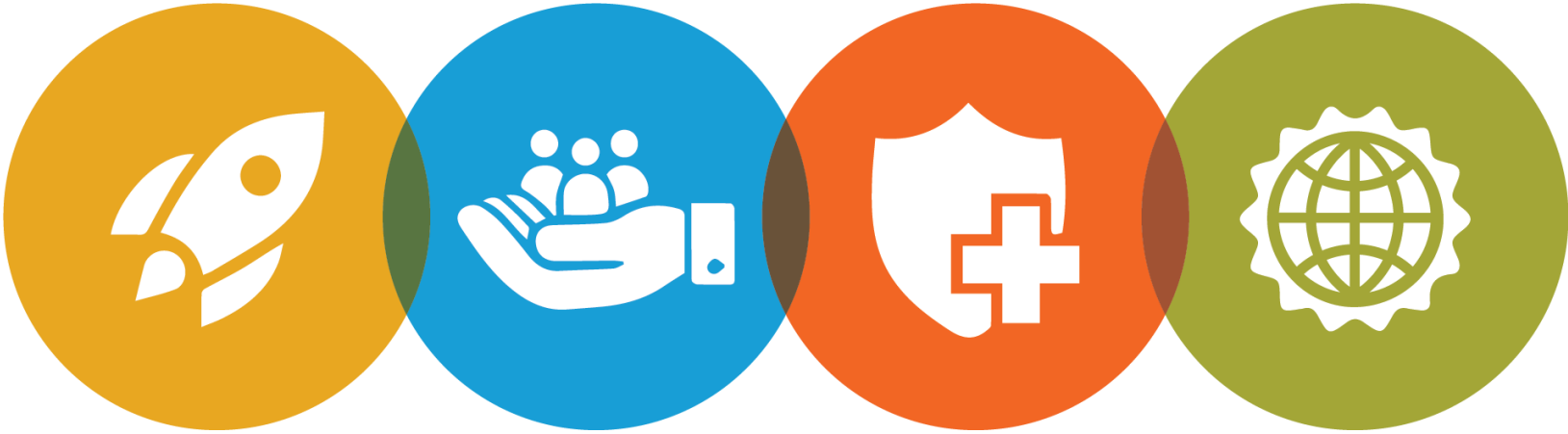
Guilford County students will graduate as responsible citizens prepared to succeed in higher education or in the career of their choice.

## **VALUES**

Diversity | Empathy | Integrity  
Innovation | Equity

# Focus Areas

Our strategic direction is anchored in four focus areas:



**Accelerate  
learning**

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

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

**Prepare  
students  
for the world**

# Strong Foundations Power Future Opportunities

**Curiosity. Literacy. Technology. Opportunity.**

- Governor Stein and State Superintendent Green visited Bluford STEM Academy to see learning in action
- Early literacy and technology access build critical skills for the future
- The Guilford Guarantee begins with strong foundations in our elementary schools



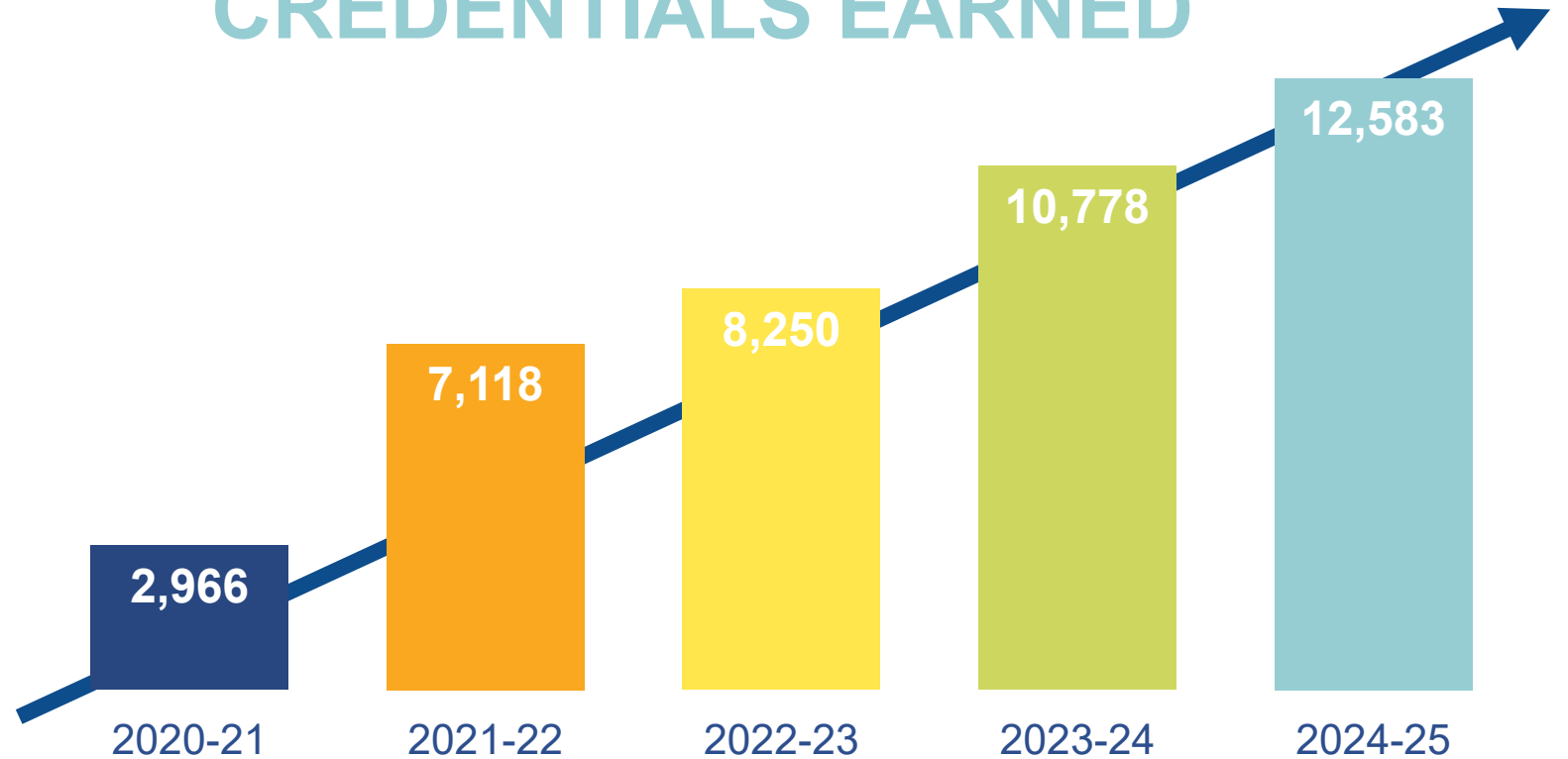
# CTE by the Numbers...



324%

Increase over  
five years

## CREDENTIALS EARNED

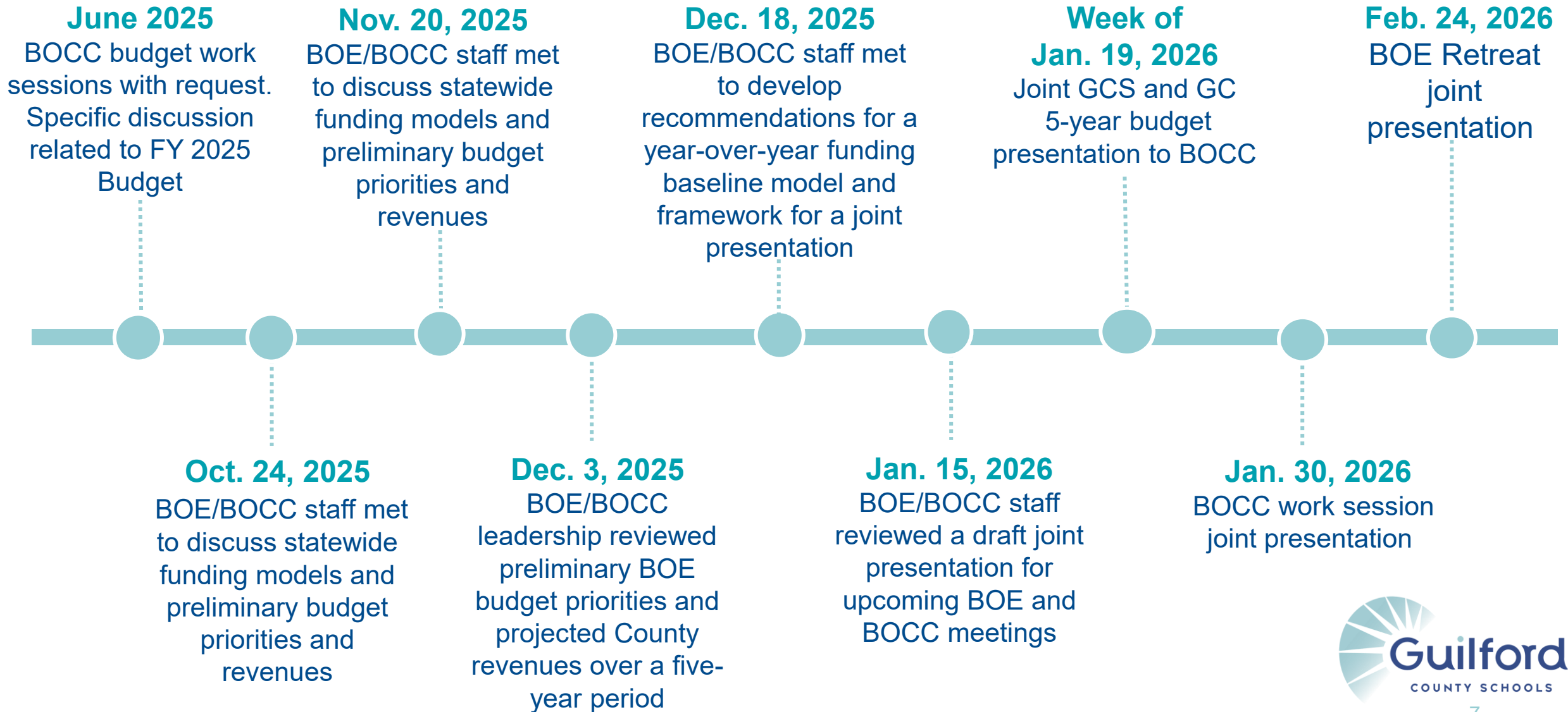


# Dual College Enrollment

**GCS students took 10,774 college courses this past school year through the Career and College Promise program or at an early/middle college.**



# Guilford County Schools – Budget Preparation



# Objectives

Guilford County Schools and Guilford County have been meeting since October to ensure:

- Open and frequent communication.
- Earlier visibility into district requests and a clear understanding of the county's fiscal capacity.
- Identify strategies to develop a five-year funding plan.

# Guilford County Schools FY 2027-2031 Budget Priorities

1



**Increase in  
Staff  
Compensation**

2



**Technology  
Replacement  
Cycle**

3



**Continue  
School Safety  
Strategies**

4



**Vehicle,  
Activity Bus &  
Non-Bond  
Capital**

## Guilford County Schools 5 – Year Budget

	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029	Fiscal Year 2030	Fiscal Year 2031	Total FY 27 -31
<b>GCS - Operating Baseline</b>	<b><u>282,506,000</u></b>	<b><u>307,086,663</u></b>	<b><u>327,494,663</u></b>	<b><u>339,022,663</u></b>	<b><u>350,944,686</u></b>	
<b>GCS - Growth for Legislative Mandates*</b>	<b>7,900,000</b>	<b>8,208,000</b>	<b>8,528,000</b>	<b>8,861,000</b>	<b>9,207,000</b>	<b>42,704,000</b>
<b>GCS - Classified Employee Pay Adjustments*</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>15,000,000</b>
<b>GCS Teacher Pay Adjustments*</b>	<b>10,000,000</b>	<b>9,200,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19,200,000</b>
<b>GCS – Safety &amp; Security*</b>	<b>3,680,663</b>	<b>-</b>	<b>-</b>	<b>61,023</b>	<b>74,233</b>	<b>3,815,919</b>
<b>Total Annual Local Current Expense</b>	<b>307,086,663</b>	<b>327,494,663</b>	<b>339,022,663</b>	<b>350,944,686</b>	<b>363,225,919</b>	<b>80,719,919</b>
<b>Total Year Over Year Increase</b>	<b>24,580,663</b>	<b>20,408,000</b>	<b>11,528,000</b>	<b>11,922,023</b>	<b>12,281,233</b>	
<b>Year Over Year % Change</b>	<b>9%</b>	<b>7%</b>	<b>4%</b>	<b>4%</b>	<b>3%</b>	
<b>GCS Capital - Technology (Full Replacement Purchase)</b>	<b>19,530,000</b>	<b>3,910,250</b>	<b>8,326,750</b>	<b>2,945,000</b>	<b>9,712,500</b>	<b>44,424,500</b>
<b>GCS Capital - Other Capital Items</b>	<b>1,300,000</b>	<b>1,300,000</b>	<b>1,300,000</b>	<b>1,300,000</b>	<b>1,300,000</b>	<b>6,500,000</b>

\* Annual amount added to next year’s “Operating Baseline”

# Staff Compensation Plan



- Create consistent differences between steps across all grades;
- Reduce the number of grades to create meaningful distinctions between jobs of varying scope and impact; and
- Raise pay rates to be more comparable to market values.



**Guilford**  
COUNTY SCHOOLS

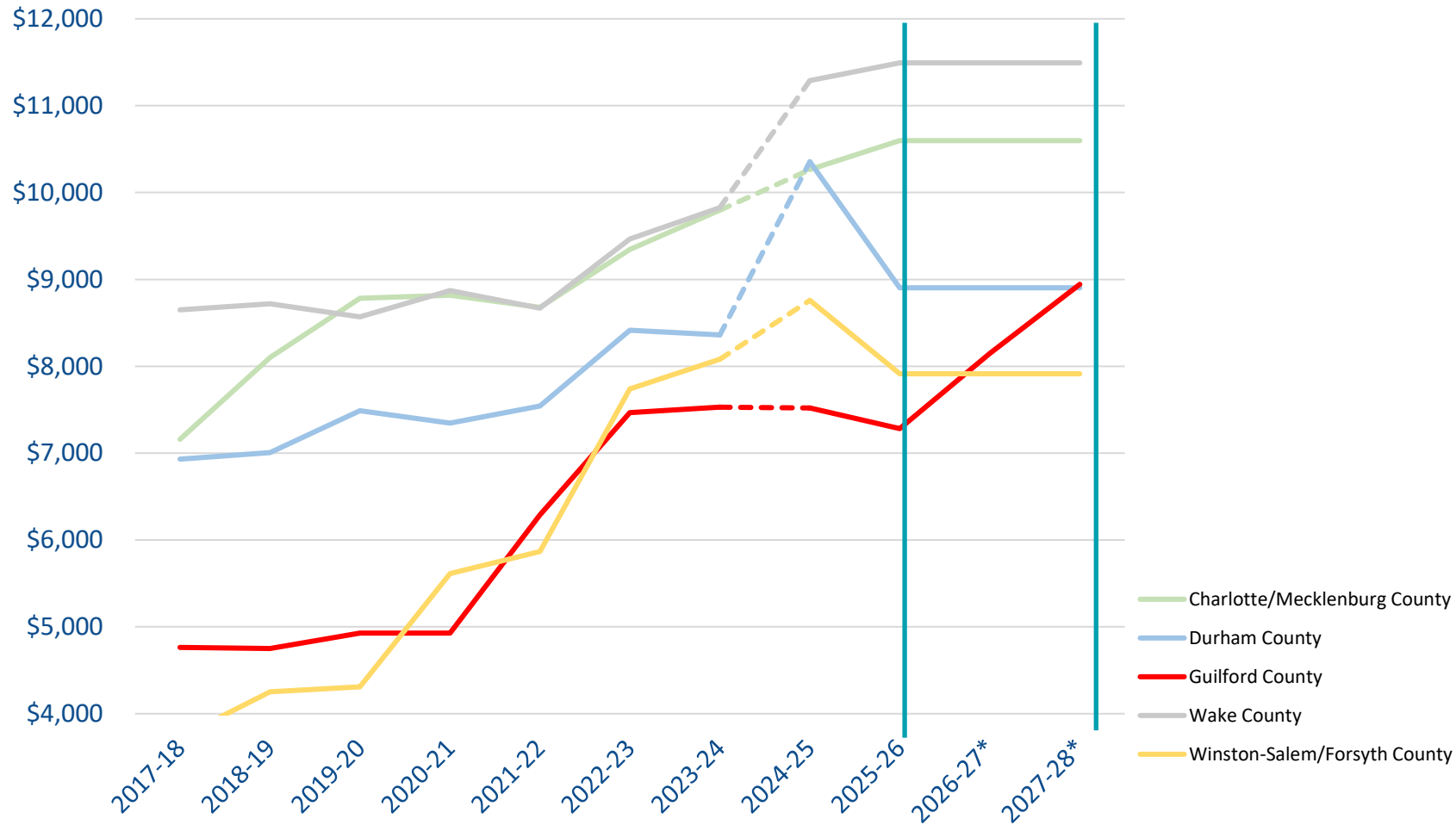


**Fiscal year(s) 2027 to 2031  
Budget Recommendations  
include \$3 million each year  
for a total of \$15 million over  
5 years for continued  
implementation of Classified  
Staff Compensation Plan**

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

Job	0 Years of Experience					15 Years of Experience					30 Years of Experience				
	2023-2024	2024-2025	2025-2026	Market Value	Difference: Current Rate and Market Value	2023-2024	2024-2025	2025-2026	Market Value	Difference: Current Rate and Market Value	2023-2024	2024-2025	2025-2026	Market Value	Difference: Current Rate and Market Value
Teacher Assistant	\$15.60	\$15.96	\$16.04	\$16.01	\$0.03	\$17.45	\$17.71	\$18.06	\$19.72	-\$2.27	\$18.66	\$19.22	\$19.32	\$24.65	-\$5.99
School Treasurer	\$15.91	\$16.23	\$16.31	\$18.53	-\$2.62	\$18.48	\$18.65	\$18.93	\$22.84	-\$4.36	\$20.21	\$20.82	\$20.92	\$28.55	-\$8.34
Plumber I	\$15.99	\$16.31	\$16.39	\$20.43	-\$4.44	\$18.57	\$18.75	\$19.02	\$25.17	-\$6.60	\$20.31	\$20.92	\$21.02	\$31.47	-\$11.16
Bus Driver	\$16.13	\$16.38	\$16.46	\$18.49	-\$2.36	\$20.16	\$20.16	\$20.57	\$20.71	-\$0.55	\$23.06	\$23.75	\$23.87	\$25.89	-\$2.83
HVAC II	\$16.66	\$16.91	\$16.91	\$28.35	-\$11.69	\$20.83	\$20.83	\$21.15	\$27.75	-\$6.92	\$23.82	\$24.53	\$24.53	\$34.70	-\$10.88
Software Specialist	\$23.75	\$23.93	\$24.11	\$31.08	-\$7.33	\$29.69	\$29.68	\$30.14	\$32.13	-\$2.44	\$33.95	\$34.45	\$34.97	\$40.16	-\$6.21
Programmer	\$25.78	\$25.98	\$26.17	\$30.20	-\$4.42	\$32.23	\$32.22	\$32.70	\$37.19	-\$4.96	\$36.85	\$37.39	\$37.96	\$46.49	-\$9.64

# Teacher Supplement



\*- Projected supplement years based on Guilford increasing by the requested funding and comparison districts remaining flat.

Source: North Carolina Department of Public Instruction Statistical Profile



**Guilford**  
COUNTY SCHOOLS



**2026-27 Budget includes \$10 million and 2027-2028 Budget includes \$9.2 million to increase the local teacher supplement.**

# Technology Replacement Cycle



# Device Purchase Replacement Costs by Year

Device Type	2026-27 devices	2027-28 devices	2028-29 devices	2029-30 devices	2030-31 devices	5-Year Totals
Student iPads (grades K-3)	20,000	3,000	0	0	20,000	43,000
Teacher MacBook (grades K-3)	1,400	0	0	0	0	1,400
Student Chromebooks (grades 4-12)	10,200	7,650	17,530	6,200	5,300	46,880
Teacher Laptops (grades 4-12)	5,000	0	0	0	0	5,000
<b>Total Costs (K-12)</b>	<b>\$19,530,000</b>	<b>\$3,910,250</b>	<b>\$8,326,750</b>	<b>\$2,945,000</b>	<b>\$9,712,500</b>	<b>\$44,424,500*</b>

\* Total includes \$1.8M projected buyback of iPads in 2026-27, \$1M in 2027-28, \$1.8M in 2030-31





# Safety and Security

# Safety and Security



	2026-27	2027-28	2028-29	2029-30	2030-31
Camera License Fees	\$648,518	\$699,716	\$716,783	\$757,575	\$757,575
Weapon Detection Scanners	\$1,898,215	\$1,798,215	\$1,798,215	\$1,798,215	\$1,798,215
Radio Licensing Fees Bidirectional Amplifier (BDA)	\$605,200	\$615,700	\$615,700	\$622,700	\$644,600
Visitor Management System / Student Identification System	\$528,730	\$547,889	\$543,481	\$563,196	\$554,505
<b>Safety &amp; Security Total</b>	<b>\$3,680,663</b>	<b>\$3,661,520</b>	<b>\$3,674,179</b>	<b>\$3,741,686</b>	<b>\$3,754,895</b>



# Capital Outlay

# Capital Outlay

Other Non-Bond  
Eligible Capital



Equipment/  
Vehicles



Activity  
Buses





# Overview Of Efficiency Improvements

# Academic Efficiencies

- Utilizing combination classes
- Reducing Exceptional Children teacher allotments
- Reducing the number of online instructional resources
- Re-evaluating coaching days provided to schools
- Student Support Efficiencies

# Staffing Efficiencies

Hold on Central  
Office Hiring



Central Office  
Consolidation



# Transportation Efficiencies

**1**  
**REALIGNMENT  
OF BUS  
ROUTES**



**2**  
**IMPLEMENTATION  
OF  
NON-TRANSPORT  
ZONE**



**3**  
**UTILIZATION OF  
CHOICE SHUTTLE  
POINTS**



**4**  
**MODIFIED BELL  
SCHEDULE FOR  
PUBLIC SEPARATE  
SCHOOLS**



**5**  
**INCREASING THE  
ACTIVITY BUS  
RATE**





# 2026-2027 Superintendent's Budget Recommendation

# 2026-2027 Budget Recommendation

Fund	Funding Sources	2026-2027 Budget Recommendation
Fund 1	State Fund *	\$498,551,446
Fund 2	Local Current Expense Fund (County)	\$313,612,365
Fund 3	Federal Fund *	\$56,796,116
Fund 4	Capital Outlay Fund	\$20,830,000
Fund 5	Child Nutrition	\$55,097,478
Fund 6	ACES Fund	\$6,546,544
Fund 8	Special Revenue Fund	\$9,818,000
	<b>Total</b>	<b>\$961,251,949</b>

\* Amounts for State and Federal Funds are based on planning allotments.



# 2026-2027 Operating Budget Recommendation

# 2026-2027 Operating Budget Recommendation

Fund	Funding Sources	2026-2027 Budget Recommendation
Fund 1	State Fund*	\$498,551,446
Fund 2	Local Current Expense Fund (County)	\$313,612,365
Fund 3	Federal Fund*	\$56,796,116
	<b>Total</b>	<b>\$868,959,927</b>

\* Amounts for State and Federal Funds are based on planning allotments.



# 2026-27 Local Current Expense Impact

Growth for Legislative Mandates	\$9,244,346	
Compensation (Classified & Certified)	\$13,000,000	
Safety & Security	\$4,256,060	
<b>Total Cost for Sustaining Operations, Legislative Impact &amp; Other</b>		<b>\$26,500,406</b>
Request Increase in 2026-27 County Appropriation		(\$24,580,663)
Realignment of Local Budget		<u>(\$1,919,743)</u>
<b>Balanced Local Budget</b>		✓ <u>\$0</u>



# 2026-2027 Local Current Expense Impact

Growth for Legislative Mandates				
		Budget Planning (\$) Projection	FY 2027 Budget Request (\$)	Variance
<b>Section 1</b>	General Assembly Impacts	\$4,021,383	\$5,550,686	(\$1,529,303)
<b>Section 2</b>	Items Based on Student Enrollment/ Consumer Price Index	\$28,794	\$0	\$28,794
<b>Section 3</b>	Items Based on Consumer Price Index (CPI)	\$1,681,542	\$1,865,129	(\$183,587)
<b>Section 4</b>	Charter School Per Pupil Amount	\$2,168,281*	\$1,828,531	\$339,750
		<u>\$7,900,000</u>	<u>\$9,244,346</u>	<u>(\$1,344,346)</u>

\*Budget Planning Projection only includes charter school impact within the Legislative Mandates. Budget Request includes charter school increase.



# 2026-2027 Local Current Expense Impact

Compensation	Budget Planning (\$) Projection	FY 2027 Budget Request (\$)	Variance
Teacher Supplement Increase	\$10,000,000	\$8,926,882	\$1,073,118
Classified Staff Salary Plan	\$3,000,000	\$2,678,065	\$321,935
Charter School Per Pupil Amount	\$0	\$1,395,053	(\$1,395,053)
<b>Total 2026-2027 Compensation</b>	<b>\$13,000,000</b>	<b>\$13,000,000</b>	<b><u>\$0</u></b>

# 2026-2027 Local Current Expense Impact

Safety & Security	Budget Planning (\$) Projection	FY 2027 Budget Request (\$)	Variance
Scanners – Middle & High Schools (annual costs)	\$1,898,215	\$1,898,215	\$0
Visitor Management System/Student Identification System	\$528,730	\$528,730	\$0
Cameras (annual costs)	\$648,518	\$648,518	\$0
Bi-Directional Amplification (BDA) System (annual costs)	\$605,200	\$605,200	\$0
Charter School Per Pupil Amount		\$575,397	(\$575,397)
<b>Total 2026-2027 Safety &amp; Security</b>	<b>\$3,680,663</b>	<b>\$4,256,060</b>	<b><u>(\$575,397)</u></b>



# 2026-2027 Local Current Expense Impact

## Total Guilford County Appropriation for Operating Budget

2026-27 Guilford County Appropriation for Operating Budget	\$282,506,000
2026-27 Estimated Operating Funding Increase Request = 9%	\$24,580,663
<b>2026-27 Guilford County Appropriation for Operating Budget</b>	<b><u>\$307,086,663</u></b>



# 2026-2027 Local Current Expense Fund Summary

- Operating Request from County Commissioners = **\$307,086,663**
  - \$282,506,000 = 2025-2026 county appropriation
  - + 24,580,663 = increase requested for 2026-2027 (9%)
  - \$307,086,663 = 2026-2027 county appropriation requested
  
- Other Local Sources =
  - Fines & forfeitures\* **\$3,000,000**
  - Restricted Fund balance appropriated = **\$2,272,278**
  - Interest earned on investments **\$1,253,424**
  
- 2026-2027 Recommended Local Expense Fund Budget = **\$313,612,365**

\* Fines & forfeitures are based on historical revenue received.

# 2026-2027 State Public School Fund

**Recommended State Fund Budget =  
\$498,551,446\***

- Used 2025-2026 Initial allotment
- 2026-2027 Allotted Average Daily Membership (ADM)
  - ✓ NCDPI Best 1 of 2 ADM of 2025-2026 = 66,832

\* Amounts for State and Federal Funds are based on planning allotments.



# 2026-2027 Federal Grants Fund

**Recommended Federal Grants Budget =  
\$56,796,116\***

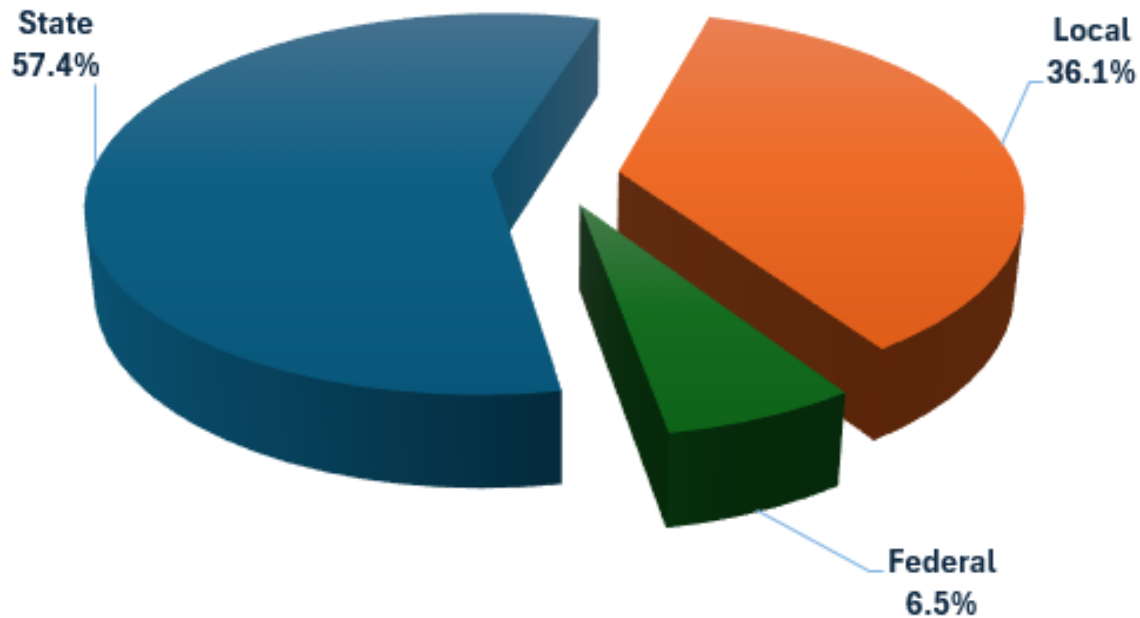
- Used 2025-2026 Federal Initial Allotments
- 2026-2027 Federal Planning Allotments from NCDPI have not yet been released.

\* Amounts for State and Federal Funds are based on planning allotments.



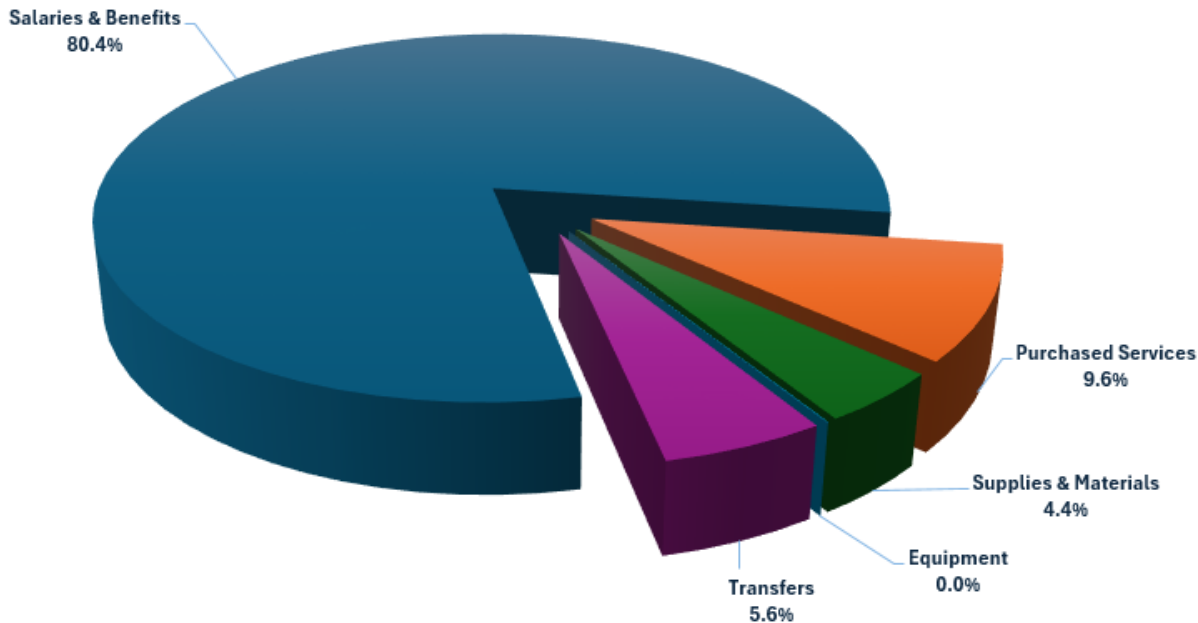
# 2026-2027 BUDGET ALLOCATION

# 2026-2027 Operating Budget



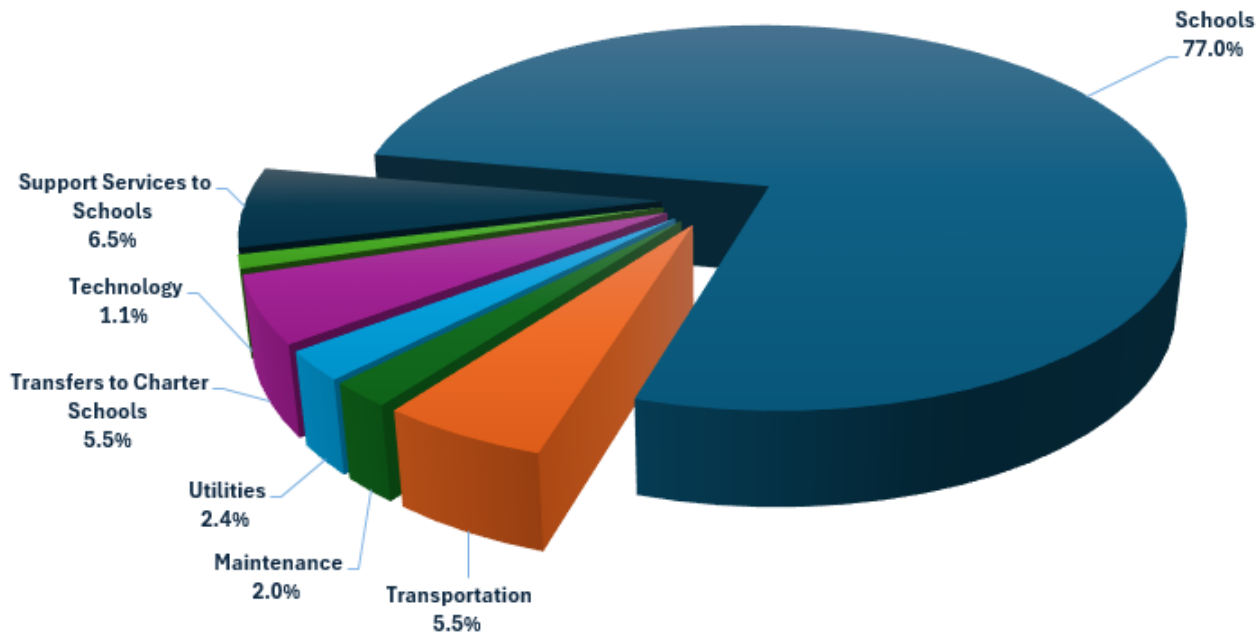
Revenues/Sources Where The Money Comes From	
State	\$498,551,446
Local	\$313,612,365
Federal	\$56,796,116
<b>Total</b>	<b>\$868,959,927</b>

# 2026-2027 Operating Budget



Expenditures/Uses Where The Money Goes	
Salaries & Benefits	\$698,844,207
Purchased Services	\$83,558,799
Supplies & Materials	\$37,873,469
Equipment	\$336,631
Transfers	\$48,346,821
<b>Total</b>	<b>\$868,959,927</b>

# 2026-2027 Operating Budget



Summary by Purpose/Function	
Schools	\$668,976,352
Transportation	\$47,532,587
Maintenance	\$17,966,478
Utilities	\$20,726,170
Transfers to Charter Schools	\$47,396,821
Technology	\$9,650,211
Support Services to Schools	\$56,711,308
<b>Total</b>	<b>\$868,959,927</b>

# Guilford County Schools Budget Process

**March 10, 2026**

Presentation of Superintendent's Budget Request

**April 28, 2026**

BOE budget work session (if needed)

**June 25, 2026**

BOE approves 2026-27 interim budget resolution (if needed)

County Budget Process

**April 14, 2026**

BOE meeting; hold public hearing; budget request vote

**June 18, 2026**

BOCC adopts 2026-2027 Budget Ordinance

BOE approves final 2026-2027 Budget Resolution



# Appendix

# Legislative Mandates & Sustaining Operations Annual Costs

## Section 1

- Adjusted for General Assembly Action

## Section 2

- Impacted Expenses Based on Student Enrollment

## Section 3

- Impacted Based on CPI/ Rate Increases/ Square Footage

## Section 4

- Impacted by Charter Schools

# Legislative Mandates & Sustaining Operations Annual Costs

## SECTION 1 Adjusted For General Assembly Action

		Current Funding (FY2025-26)	Projected 2026-27 Funding*	Projected Adjustment to Prior Year Base
<b>Salaries</b>	<b>Projected 3% increase</b>			
	Certified	\$29,639,277	\$30,528,455	\$889,178
	Supplements/Stipends	\$48,860,506	\$48,860,506	\$0
	Classified (non-certified)	\$40,180,358	\$41,385,769	\$1,205,411
FICA	7.65%	\$9,079,031	\$9,239,267	\$160,236
Retirement (4% projected historical increase year over year)		\$29,278,391	\$30,501,270	\$1,222,880
Health Insurance ( 5% projected historical increase year over year)		\$10,873,565	\$11,417,243	\$543,678
		<b>\$167,911,128</b>	<b>\$171,932,511</b>	<b>\$4,021,383</b>

# Legislative Mandates & Sustaining Operations Annual Costs

## SECTION 2 Items Based on Student Enrollment and CPI

	FY 26	FY 26 Enrollment	CPI Growth rate	FY 26 Enrollment	FY27 Enrollment	
		66,474	2.80%	66,474	64,832	
Copies	\$1,049,839		\$1,079,234			
Classroom Technology Subscription	\$4,919,229		\$5,056,968			
Postage	\$60,269		\$61,956			
Instructional Supplies	\$4,927,414		\$5,065,382			
School Office Operations	\$88,159		\$90,628			
Media (Library)	-		-			
<b>Total</b>	<b>\$11,044,910</b>	<b>\$166.15/ Per student</b>	<b>\$11,354,167</b>	<b>\$170.81/ Per student</b>	<b>\$11,073,704</b>	<b>\$28,794</b>

Total Increase with FY27 Enrollment

# Legislative Mandates & Sustaining Operations Annual Costs

## SECTION 3 Items Based on CPI

		CPI Growth rate 2.8%	
Other Contracted Services	\$8,057,612	\$8,283,225	
Workshop Expense	\$920,948	\$946,734	
Rentals (equipment, storage space, etc.)	\$771,189	\$792,782	
Insurances (liability, property, life, dental, etc.)	\$5,447,957	\$5,600,499	
Non-instructional supplies	\$2,227,478	\$2,289,847	
Repairs and maintenance	\$7,471,393	\$7,680,592	
Utilities	\$24,795,771	\$25,490,053	
Transportation	\$7,019,282	\$7,215,822	
Equipment	\$69,768	\$71,721	
Custodial Needs	\$3,120,231	\$3,207,598	
Travel	\$153,434	\$157,730	
	\$60,055,063	\$61,736,605	<b>\$1,681,542</b>

# Legislative Mandates & Sustaining Operations Annual Costs

## SECTION 4 Charter School

### Part 1 – Growth in Charter School Per Pupil Amount (Increased Appropriations)

	Project Funding Amount FY27	FY27 GCS Enrollment	FY27 Charter Enrollment
Section 1 - Adjusted for General Assembly Action	\$4,021,383	64,832	11,734
Section 2 - Items Based on Student Enrollment and CPI	\$28,794		
Section 3 - Items Based on CPI	\$1,681,542		
<b>Total</b>	<b>\$5,731,719</b>	<b>76,566</b>	
<b>Growth in Charter Total</b>		<b>\$878,405</b>	
<b>Part 2 – Growth in Charter School Per Pupil (Held Harmless)</b>	<b>FY2027 Funding -</b>		
			<b>\$1,289,876</b>
	<b><u>Total Charter School</u></b>		<b><u>\$2,168,281</u></b>

# Shared Device Model (\$6M Per Year)

Device Type	2026-27 devices	2027-28 devices	2028-29 devices	2029-30 devices	2030-31 devices	5-Year Totals
Students: Grades K-3 iPads	0	569	0	745	7,862	9,176
Shared Model iPad Carts	160	160	160	160	160	800
Students: Grades 4-12 Chromebooks	3,044	7,410	12,328	11,622	4,880	39,284
Teacher MacBooks (K-3)	0	1,300	0	0	0	1,300
Teacher Laptops (4-12)	4,200	0	0	0	0	4,200
<b>Total Costs (K-12)</b>	<b>\$6,000,000</b>	<b>\$6,000,000</b>	<b>\$6,000,000</b>	<b>\$6,000,000</b>	<b>\$6,000,000</b>	<b>\$30,000,000</b>

\* Total includes \$1.8M projected buyback of iPads in 2026-27, \$1M in 2027-28, \$1.8M in 2030-31

# Funding Comparison

## Lease

- Lower up-front cost
- Higher long-term cost
- Predictable annual budgeting
- Predictable refresh cycle
- Low technology obsolescence
- No asset ownership
- Lower flexibility
- No sales tax refund

## Purchase

- Higher up-front cost
- Lower long-term cost
- Variable annual budgeting
- Variable refresh cycle
- High technology obsolescence
- Asset ownership
- Higher flexibility
- Sales tax refund (county purchased)

Additional Option – Installment Loan Purchase

# Full Fleet Lease/Finance

Device Type	2026-27 devices	2027-28 devices	2028-29 devices	2029-30 devices	2030-31 devices	5-Year Lease Totals	5-Year Purchase Totals
Student iPads (grades K-3)	\$2.9M	\$2.9M	\$2.9M	\$2.9M	\$23k	<b>\$11.9M</b>	\$11.5M
Teacher MacBook (grades K-3)	\$441k	\$441k	\$441k	\$441k	\$1.4k	<b>\$1.8M</b>	\$1.7M
Student Chromebooks (grades 4-12)	*\$7.6M	\$5.9M	\$5.9M	\$5.9M	\$5.9M	<b>\$31.2M</b>	\$24.4M
Teacher Laptops (grades 4-12)	*\$1.7M	\$1.1M	\$1.1M	\$1.1M	\$1.1M	<b>\$6.1M</b>	\$5.1M
<b>Total Lease Costs (K-12)</b>	<b>\$12.7M</b>	<b>\$10.4M</b>	<b>\$10.4M</b>	<b>\$10.4M</b>	<b>\$7.1M</b>	<b>\$51M**</b>	\$42.7M
Total Purchase Costs (K-12)	\$20.4M	\$7.2M	\$9.2M	\$3.3M	\$2.8M	\$42.7M	

\* Includes upfront taxes/fees due in Year 1

\*\* Additional \$7M of funding needed if Lease Option selected due to Charter Schools proportionate share.



# Instructional Impact



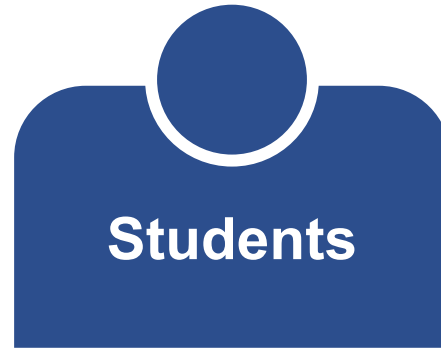
## Instructional Design

- Reduced Personalization
- Shift to Paper-Based Tasks
- Remote Learning



## Staff

- Planning Complexity
- Online Testing Platforms
- Access to Core/Supplemental Materials



## Students

- Limited Interactive Learning
- College and Career Readiness
- Digital Literacy



## Testing

- State and District Assessments
- Delayed Assessment Data
- Need for Alternative Strategies



## Professional Development

- Low-tech Instructional Strategies