

Guilford COUNTY SCHOOLS

Turning Promise into Practice

DELIVERING ON THE GUILFORD GUARANTEE

2026-2027 Budget Resolution

WHITNEY OAKLEY, Ed.D. | SUPERINTENDENT

Board of Education Meeting | November 10, 2026

Guilford
COUNTY SCHOOLS

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

GCS Strategic Direction 2026-2031 Priorities

Accelerate Learning

- Ensure every student receives consistent, engaging grade-level instruction and individualized supports
- Connect classroom learning to real careers, building strong academics and the teamwork, communication, and problem-solving skills that set students up for success in life and work.
- Strengthen supports for transitions between schools and key grades
- Communicate timely information so families can actively support their child's learning

Recruit, Retain, and Reward Top Talent

- Recruit, support, and keep skilled, caring staff
- Build strong support systems and positive workplaces in schools and across the district
- Give staff meaningful opportunities to learn new skills and grow in their careers
- Improve pay, recognition, and career growth opportunities for staff

Strengthen Health, Wellness & Safety

- Ensure every student has access to mental health, social-emotional, and life skills support so they feel they belong, come to school, and are ready to learn
- Work together with staff, students, and families to create safe, welcoming, and supportive schools for everyone
- Support students' health, wellness, and nutrition

Prepare Students for the World

- Every student graduates high school with a semester of college credit, an industry recognized credential, or a meaningful work-based learning experience
- Ensure every student takes part in a series of planned experiences from elementary through high school that prepares them for their life after graduation
- Ensure students receive high quality advising experiences that build confidence to take charge of their own future
- Expand access to college & workforce pathways that align with students' strengths and interests

Budget Efficiencies

Academic

- Increased class sizes by .5
- Utilized combination classes
- Reduced online instructional resources
- Re-evaluated coaching days provided to schools

Staffing

- Reduced teacher allotments for Exceptional Children and regular education
- Reduced assistant principal staffing in schools
- Implemented a central office hiring hold
- Day 20 and day 40 enrollment reductions**

Operations

- Closed or consolidated: Archer, Murphey, Wiley, Madison, Vandalia and Washington Elementary Schools, Swann Middle and Middle College at Bennett
- Made boundary adjustments
- Consolidated central offices
- Cut division and department budgets

Student Support

- Limited tutoring to grades K–3 literacy
- Reduced learning hub hours
- Ended paid CCP textbooks at non-Title I schools
- Eliminated Choice Showcase
- Moved from 1:1 to 1:2 devices in K-8 schools

Transportation

- Enforced non-transport zones
- Realigned bus routes
- Implemented modified bell schedules for public separate schools
- Used choice shuttle points
- Increased the activity bus rate

** Additional staffing reductions based on current year Day 20 or Day 40 numbers are necessary to balance the current year budget.

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Budget Resolution Summary



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2026-27 Local Current Expense Impact

Continuation Costs		
Growth for Legislative Mandates (SB257)	$13,163,998	
Safety & Security	$3,680,663	
NC DPI Funding Decrease (*Year-over-Year ADM Decrease*)	$3,917,061	
Total Cost for Sustaining Operations, Legislative Impact & Other		**$20,761,722**
Increase in 2026-27 County Appropriation		($6,112,517)
Realignment of Local Budget (Reductions & Cuts)		($14,649,205)
Balanced Local Budget		✓ **$0**

Budget Documents

Guilford County Schools Budget Resolution 2026_2027.pdf

Guilford County Schools Budget Summary 2026_2027.pdf

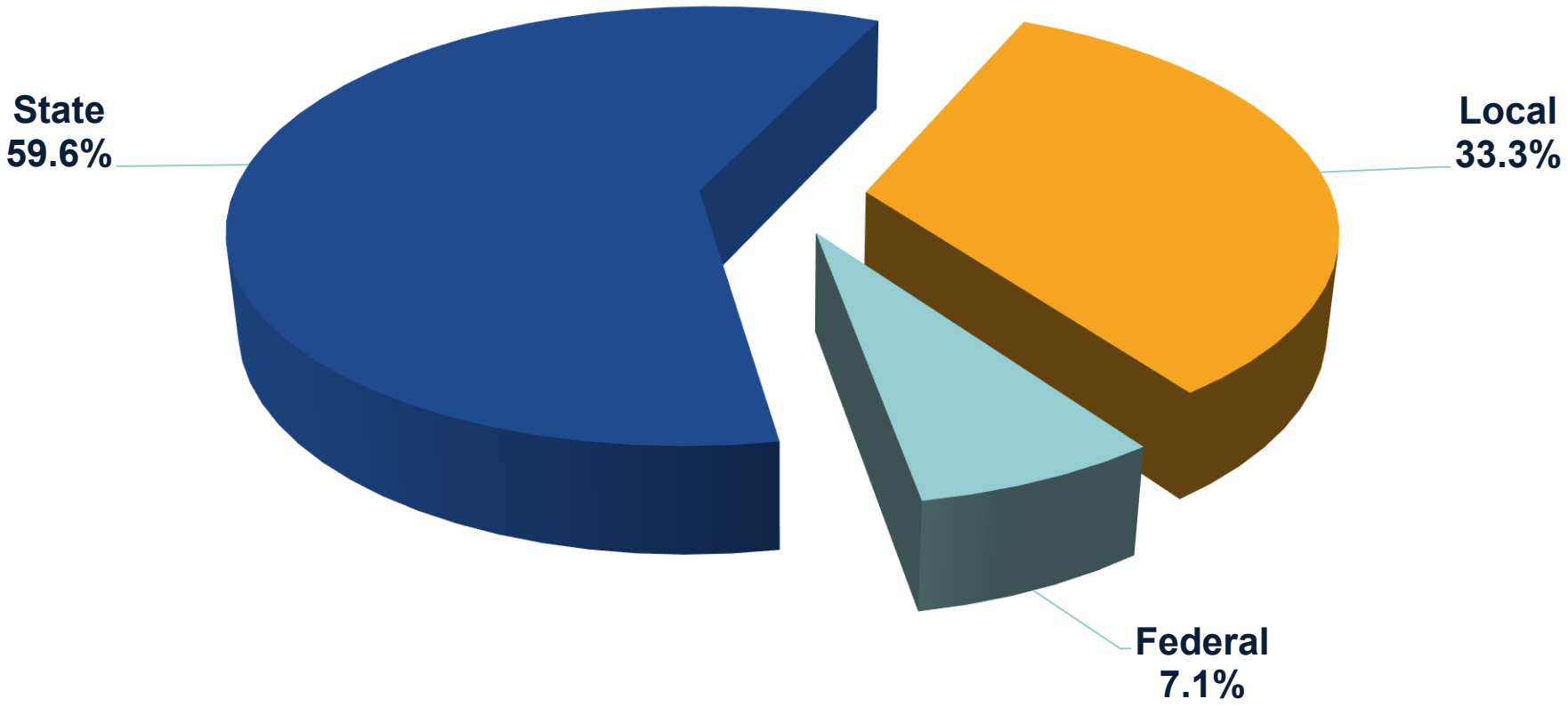
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2026-2027 Budget Resolution

Fund	Funding Sources	2026-2027 Budget Resolution
Fund 1	State Fund	$532,678,051
Fund 2	Local Current Expense Fund (County)	$297,144,219
Fund 3	Federal Fund	$63,794,851
Fund 4	Capital Outlay Fund	$0
Fund 5	Child Nutrition	$55,097,478
Fund 6	ACES Fund	$6,546,544
Fund 8	Special Revenue Fund	$9,818,000
	Total	**$965,079,143**

Source of Operating Funds

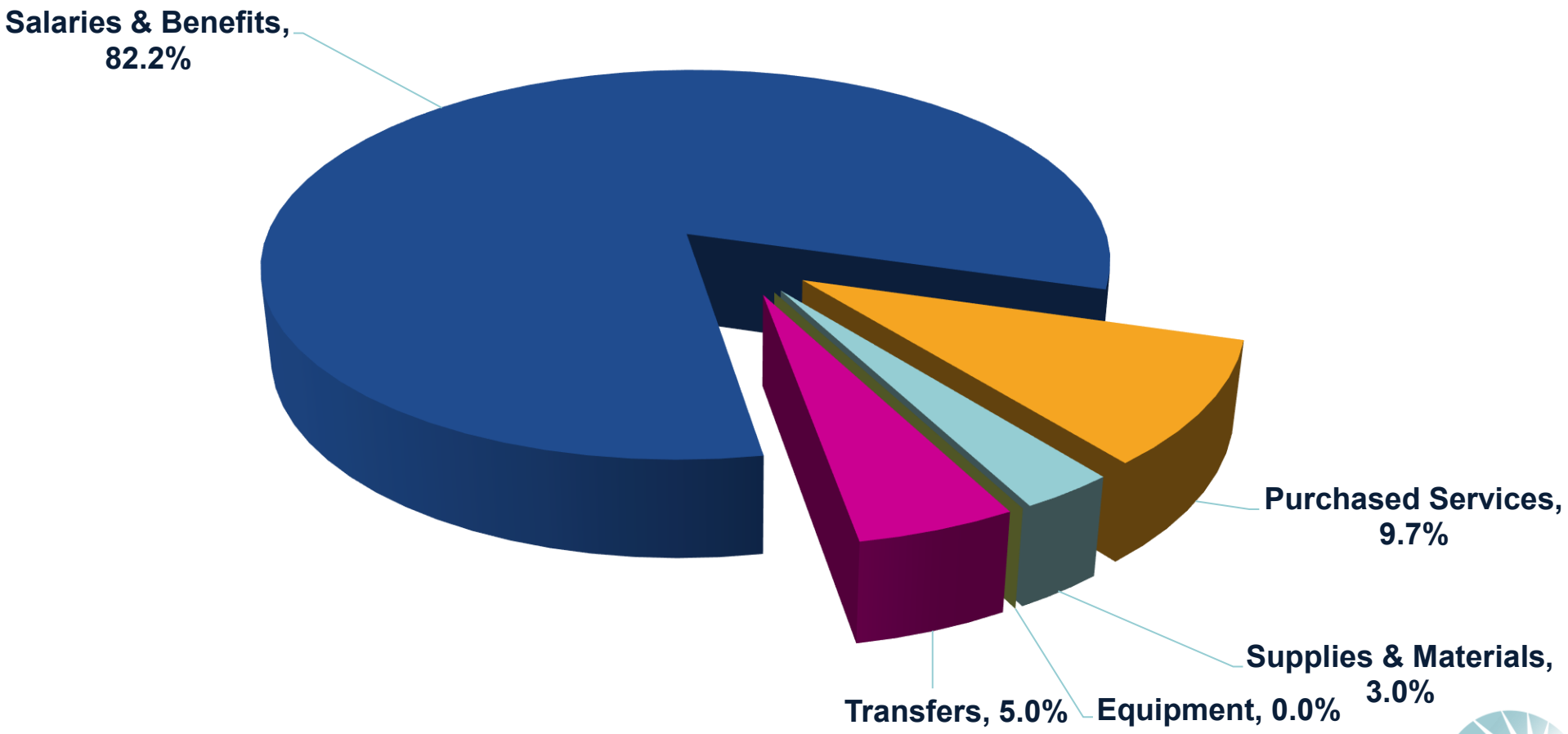
(Fund 1, 2, 3)



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Budgeted Expenditures of the Operating Funds

(Fund 1, 2, 3)



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Steps and Management After Budget Approval

- Pre-Audit of Disbursement and Encumbrances
  - NC General Statute 115C – 441
- Amendments to the Budget Resolution
  - NC General Statute 115C – 433
- Meeting Applicable Reporting Requirements (State & Federal)
- Annual Independent Audit
  - NC General Statute 115C - 447



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Annual Independent Audit

Guilford County Schools Audit Results

Fiscal Year	Audit Results	GFOA* Certificate of Achievement for Excellence in Financial Reporting	ASBO** Certificate of Excellence
2020	Unmodified – No findings	✓	✓
2021	Unmodified – No findings	✓	✓
2022	Unmodified – No findings	✓	✓
2023	Unmodified – Non-Compliance School Nutrition Fund	✓	✓
2024	Unmodified – No findings	✓	✓
2025	Unmodified – No findings	✓	✓

* GFOA – Government Finance Officers Association
** ASBO – Association of School Business Officials International

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Questions & Dialogue



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