

Guilford County

BUDGET TOWN HALL



Welcome from your Commissioners!

Melvin "Skip" Alston
Board Chair

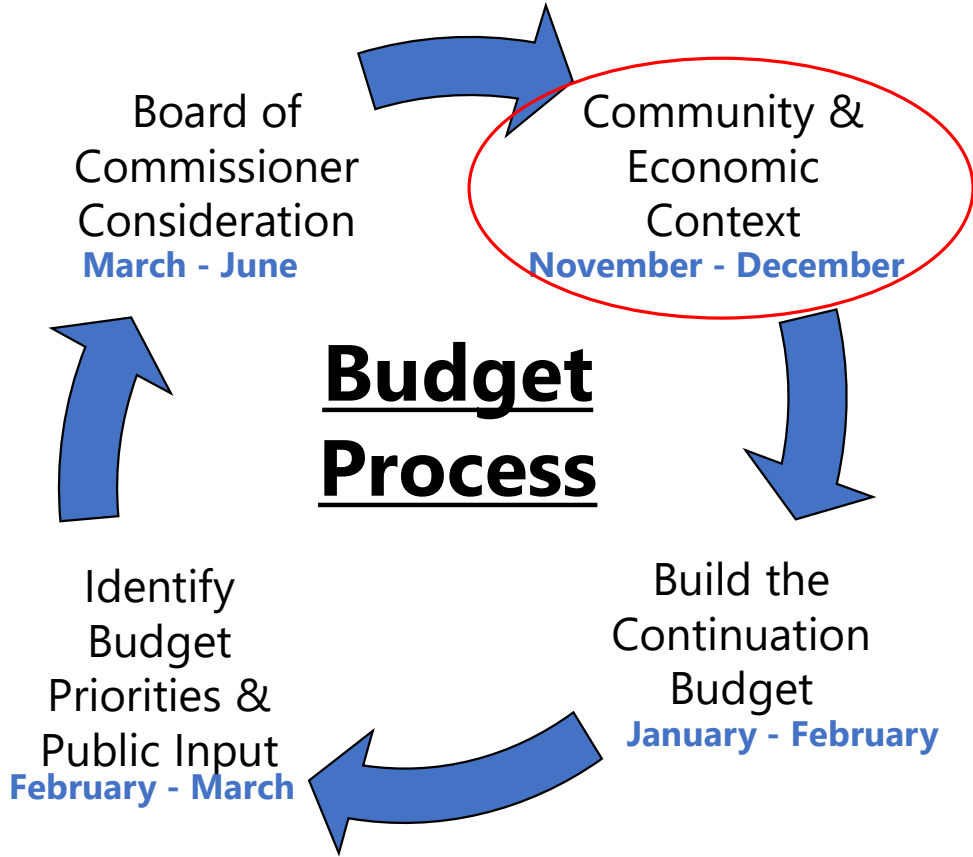


Opening Remarks

Victor Isler
Guilford County Manager



How do we build the budget?

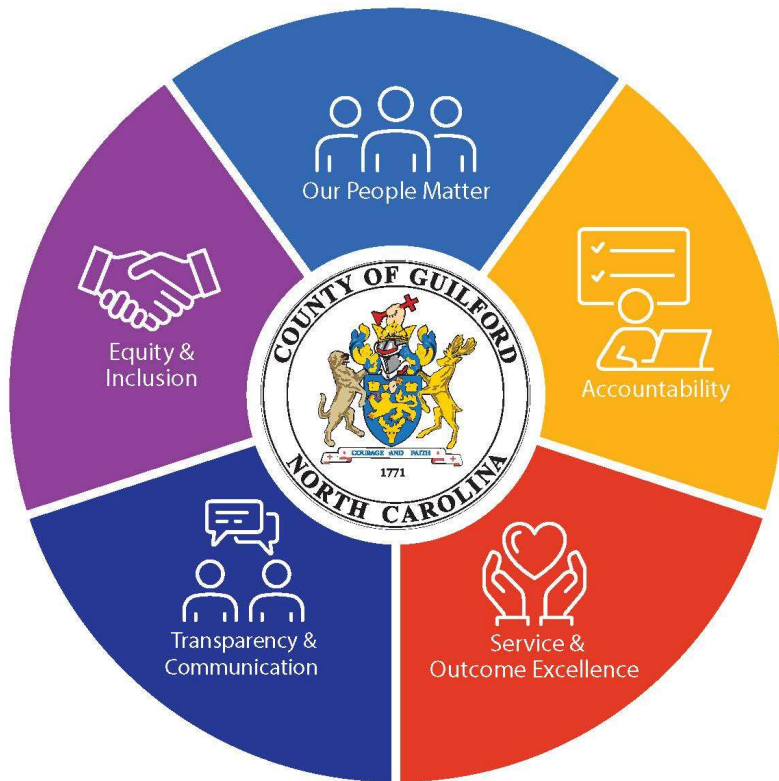


Statutory Requirements

- NC Chapter 159 establishes the budget process
- A budget is defined as *a proposed plan for raising and spending money for specified programs, functions, activities or objectives during a fiscal year.*
- County Manager must present a budget by June 1
- County must hold a public hearing on the budget.
- Board of Commissioners must adopt a balanced budget (revenues = expenses)
- Budget must be adopted by June 30
- Budget runs from July 1 – June 30

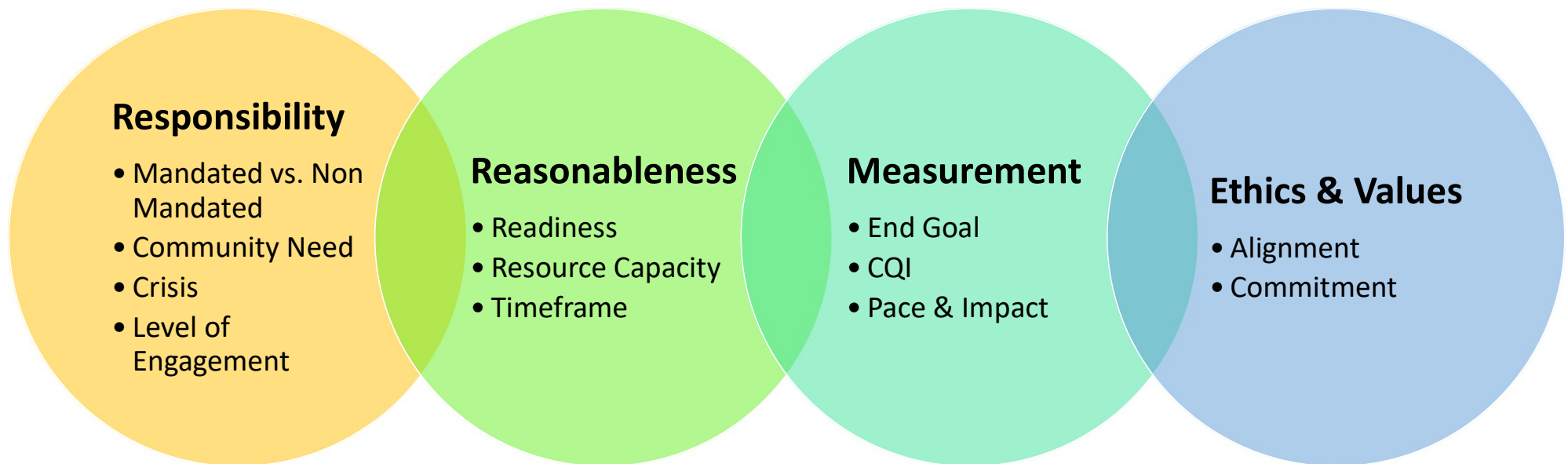


One Guilford – Values



- Our People Matter
- Equity & Inclusion
- Accountability
- Services & Outcome Excellence
- Transparency & Communication

Leadership & Budget Development Lens



Building the Budget

Community Context + Operations + Strategy = Budget Development

Community & Economic Context

Inflation & Cost of Living

Migration Patterns & Population Changes (65+, Career Professionals, 0-18-)

Loss of Federal and State Revenue



Policy Changes & Service Continuity (Rigor and Oversight)

Workforce Stabilization & Competitiveness (Public Safety & Health Professionals)

Compounding Capital Expenses & Ongoing Inflationary Factors (Access & Responsiveness)

Community & Economic Context

Population Health & Wellbeing

- Infant Mortality
- Safety & Violence
- Age Friendly
- Access Early Childhood Services
- Justice Involved Individuals
- Life Expectancy Disparity
- Water Quality



Regionalism & Interlocal Collaboration

- Mobility/Transportation Coordination
- Water & Sewer
- Pacing with Planning & Development (Housing)
- Serving the Unhoused
- Sustain Fire & Rescue Standard of Coverage

Economic Development

(Competitiveness & Desirability)

Who is the Safety Net? Public
Private Partnerships (CBO Funding Loss)

County Operations

Serves **185,000** residents through Medicaid

42,000 families receive food and nutrition services

800 children in the foster care system

355 adult wards

School nurse program with **1** nurse per **1.6** schools

6,000 Restaurant Inspections conducted annually

11,000 Vaccinations administered annually

County Operations

1,900 of Crisis Assessments at the Behavior Health Center

2,000 served in the Public Health primary care clinics

103 youth served in the Facility Based Crisis Center

13,000 served annually at the Family Justice Center

100 children served in Camp Hope

County Operations

Help serve **70,000** youth in public education

Projected **1,940** of new jobs due to economic development incentives

Help serve more than **30,000** GTCC students annually

Support the Guilford County Sheriff's Office response time of **9 minutes and 37 seconds**.

Responds to over **80,000** EMS calls annually

Supports an EMS response time of under **10 minutes** for the most serious calls

Partners with **18** Rural Fire Districts

Adopts over **3,588** animals annually

Shelter **6,612** animals annually

County Operations

Manages **12** passive parks/preserves, **7** active parks, **60** miles of greenways and **4,500** acres of open space.

Same-day Mechanical, plumbing and construction inspections,

900 well permits **issued**

Zoning Review to Sketch/Preliminary Review within 48hrs

Strategy: Our Lens of Livability

Guilford County defines livability as the degree to which people of all ages, abilities, and incomes can experience the opportunity to live, learn, work, and play in a desirable and supportive environment that honors the uniqueness of individuals, a vibrant culture, and access to amenities and resources.



Strategic Considerations



Healthy and Thriving People



Safe and Resilient Communities



Operational Support and Fiscal Sustainability



Lifelong Success



Sustainable & Vibrant Communities

Strategic Considerations

Healthy and Thriving People

- Lobby Management
- Crisis Supports
- Reduction in Youth in Foster Care
- Re-entry Continuum
- Infant Mortality & Maternal/Child Health
- Gun Violence & Violence Interruption
- Cross-county food security planning
- School Health Alliance & Clinics

Lifelong Success

- GCS Capital Planning, Workforce & Operational Support & Revenue Diversification
- GTCC Capital Planning & Workforce Competency/Certifications
- Regional Skills Assessment & Employment Pipelines for Existing Workforce
- (Quarter of a Cent Sales Tax Advisory Referendum)
- Early Childhood Community Action Planning

Safe and Resilient Communities

- Population Growth & Service Demands/Coverage (Law Enforcement, EMS, Fire)
- Prevention Supports (Human/Caretaker & Animal)
- Increase Live Release Rate

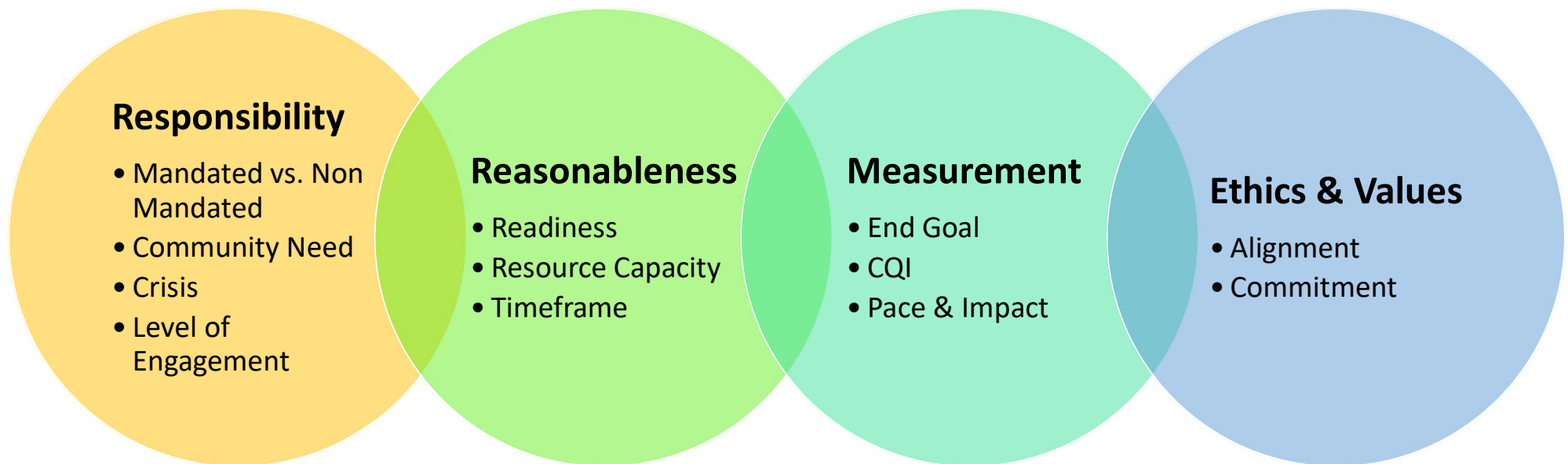
Sustainable & Vibrant Communities

- Parks
- Regional planning (Water/Sewer, Transportation/Mobility)
- Small Area Plans, Housing, Activity Centers

Operational Support & Fiscal Sustainability

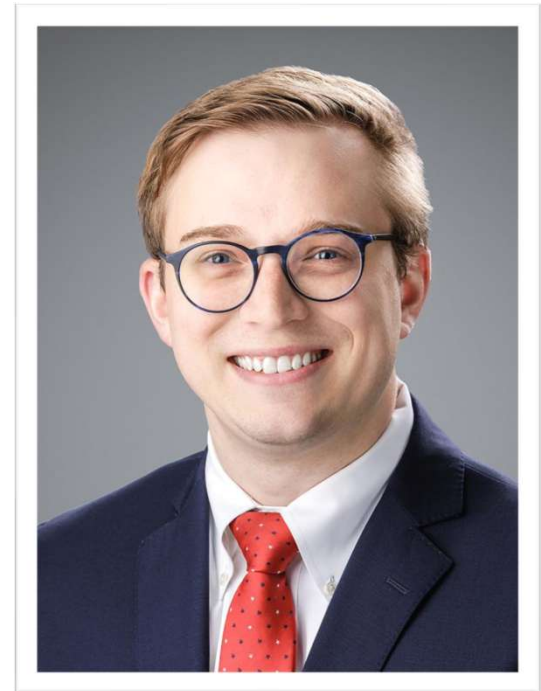
- Co-location of Services (Social Services, Family Justice Center, etc.)
- Recruiting & Retaining a Qualified Workforce
- Data Informed Targeted Outreach (ART Team)

Leadership & Budget Development Lens



Budget Overview

Toy Beeninga
Deputy County Manager & Budget Director



Budget at a Glance: FY 2025-26

Fiscal Year 2026 Adopted:
\$847.3 million

Prior Year Adopted Tax Rate:
\$0.7305 per \$100 of Assessed Value

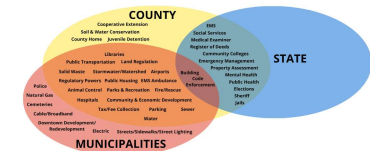
See Budget in Brief handout,



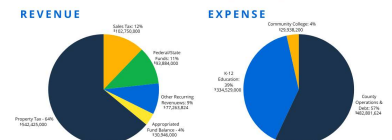
ABOUT MY COUNTY SERVICES

- Guilford County operates as an "arm of the state," meaning that while services are authorized by the state, they are administered at the county level.
- The county delivers more than 250 services to residents, with approximately 86% of the \$843 million General Fund budget dedicated to state-mandated responsibilities.
- These mandated services include public health, social services, the register of deeds, the sheriff's office, emergency management, property tax assessment, elections, and education.

COUNTY V. STATE V. MUNICIPALITY SERVICES



This chart highlights the shared nature of local governance. While counties administer many state-mandated services, municipalities provide community-level infrastructure and services tailored to local needs. Areas of overlap represent opportunities for collaboration, allowing jurisdictions to improve efficiency, reduce costs, and enhance service delivery through interlocal agreements and partnerships.

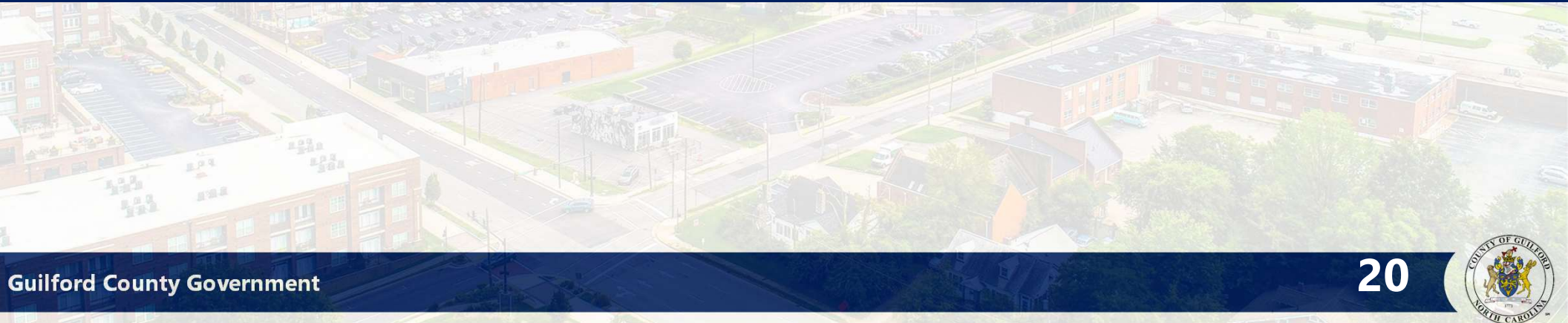


Most of Guilford County's revenue comes from property taxes levied on real property and motor vehicles. The tax rate for Fiscal Year 2026 was \$0.7305 per \$100 of assessed value. The County also receives revenue from sales tax, federal and state grants and programs, and user charges for services like development plan reviews and EMS transports. Fund balance (or savings) makes up the rest.

This chart shows how expenses are allocated across major categories. K-12 Education makes up 29% of the total General Fund budget, CTCG makes up 4%, and County operations make up 57%.

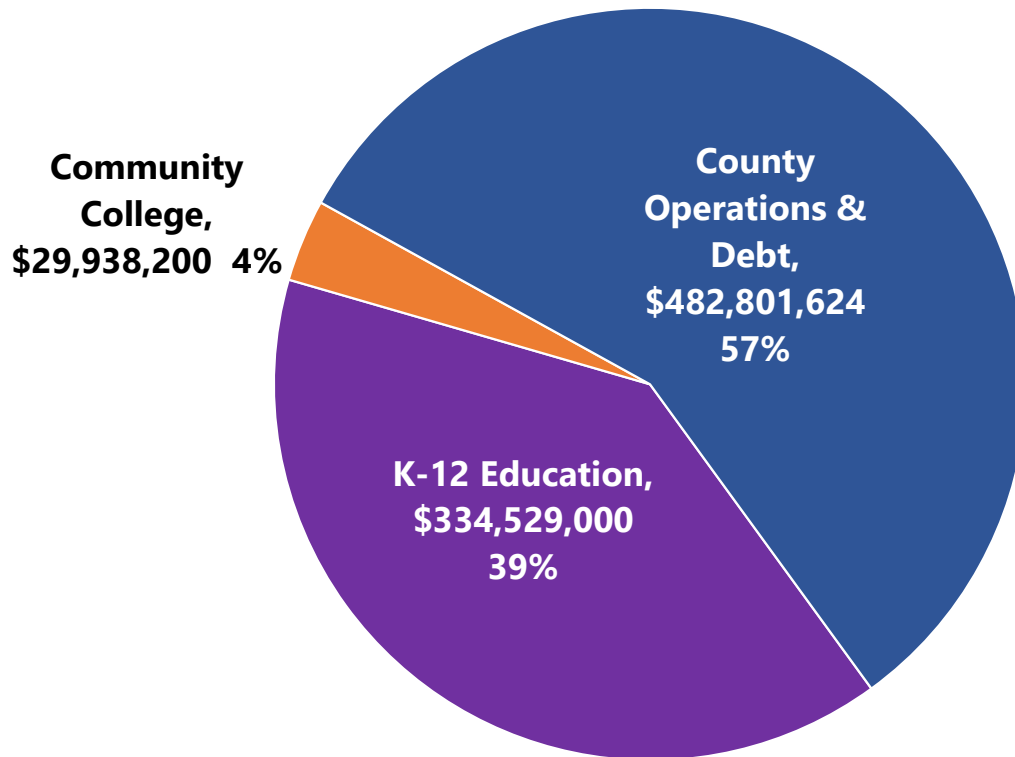


What services does Guilford County Provide?



Primary Functions of County Government

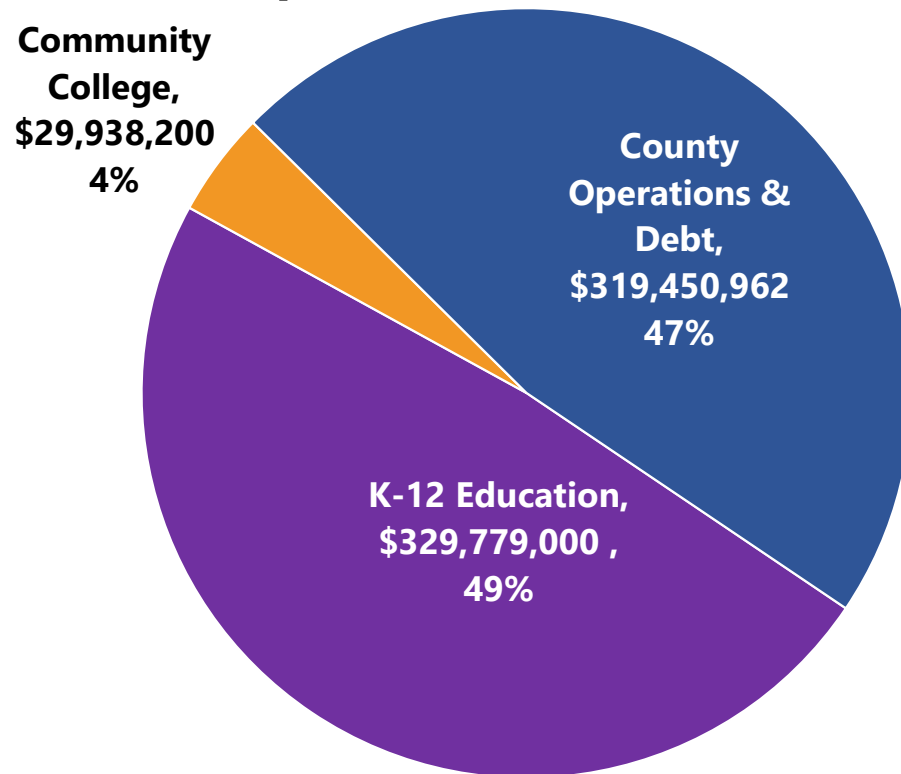
Fiscal Year 2026 Adopted - \$847.3 General Fund Budget



- The County's budget supports:
- County Operations
 - K-12 Education
 - Community College

Primary Functions of County Government

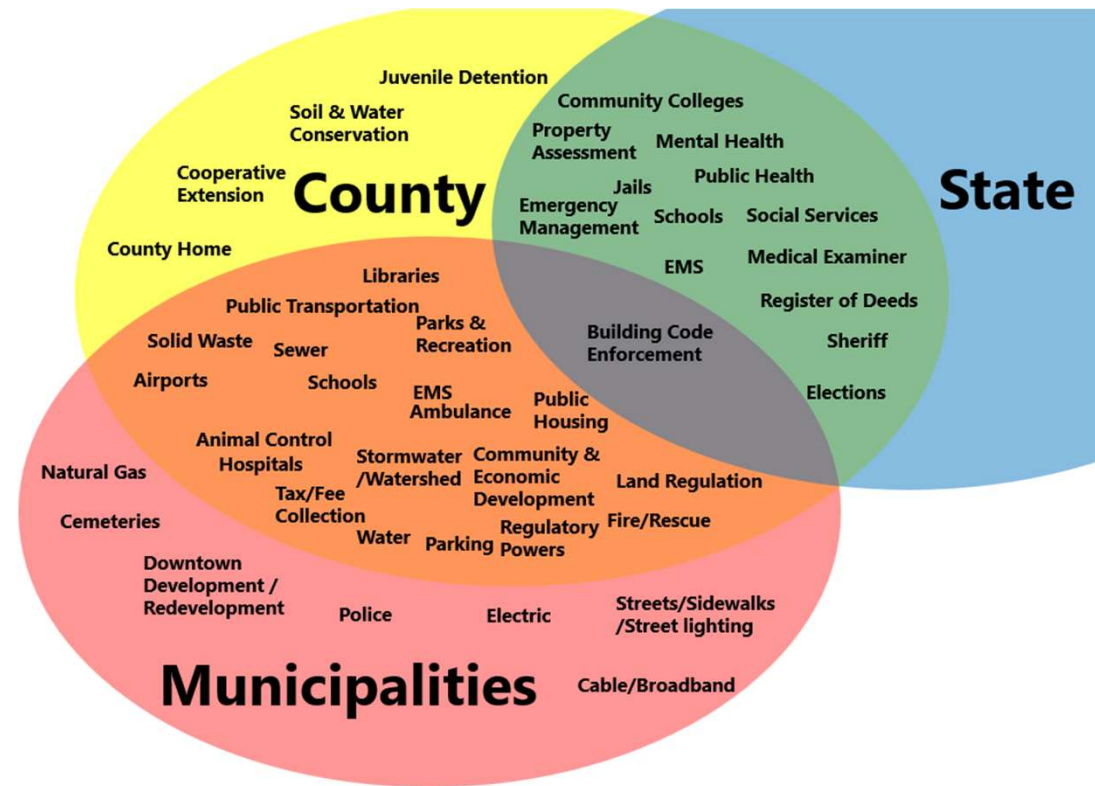
Fiscal Year 2026 Adopted - \$679.1 million (Net County Funds)



When we look at the Board's most flexible dollars revenue sources (property tax and sales tax), the percentage of those investments increases to **53%** of the budget.

Mandated Services

- The North Carolina General Assembly determines what services a county or city government can provide.
- Certain services are mandated for all 100 counties in North Carolina.
- Other services are authorized but not mandated, meaning a county government can elect to provide that service.
- County has developed a Service Index



Services Index

Mandated Services

Services that are required by state or federal law to be provided by the county. While the county must deliver these services, it often has limited control over service levels, standards, or funding requirements, which are largely dictated by external regulations.

Non-Mandated – Internal Services

Services that are not legally required but are considered critical to the effective operation of county government. Without these services, productivity and compliance would be limited.

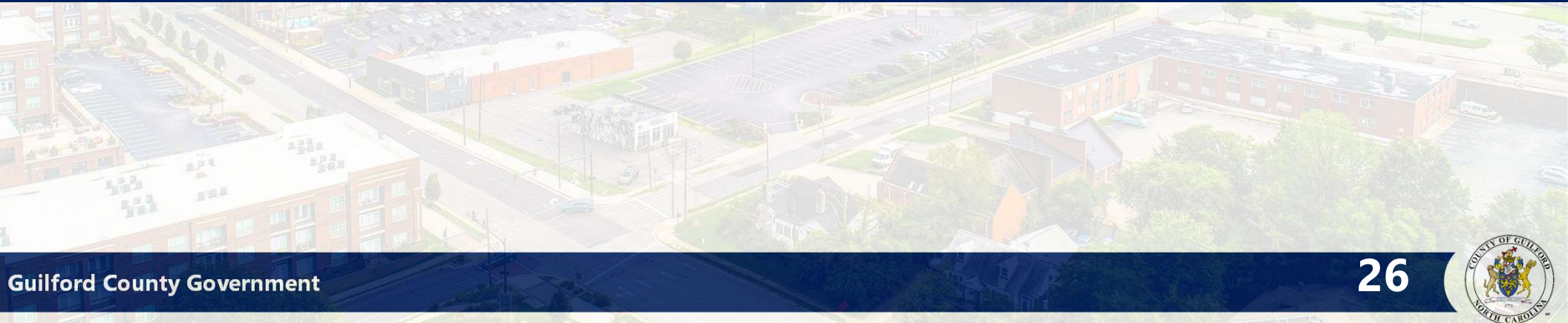
Non-Mandate – Strategic Services

Services that are not required by law, but are provided to advance the county's long-term goals, priorities, and community outcomes. These services reflect policy choices by leadership to invest in areas that enhance quality of life or organizational excellence.

What are we required to do?

Service Index	Departments (Based on Primary funding)	% of Budget
Mandated	<ul style="list-style-type: none"> • Guilford County Schools • Board of Elections • Register of Deeds • Social Services • Public Health • Behavioral Health Services (LME/MCO) • Child Support • Clerk to Board • GTCC • Tax • Sherrif's Office • Emergency Management/EMS • County Administration • County Attorney • Finance/Procurement • Inspections • Planning & Development • Solid Waste 	86%
Non-Mandated – Internal	<p><i>Some of these department may provide mandated services</i></p> <ul style="list-style-type: none"> • Information Technology • Budget and Management • Facilities • Communication • Human Resources • Fleet • Security • Internal Audit 	7%
Non-Mandated – Strategic	<ul style="list-style-type: none"> • Cooperative Extension • Court Services • Family Justice Center • Soil and Water • Animal Services • Library Services • Economic Development • Veteran Services • Parks and Recreation 	7%

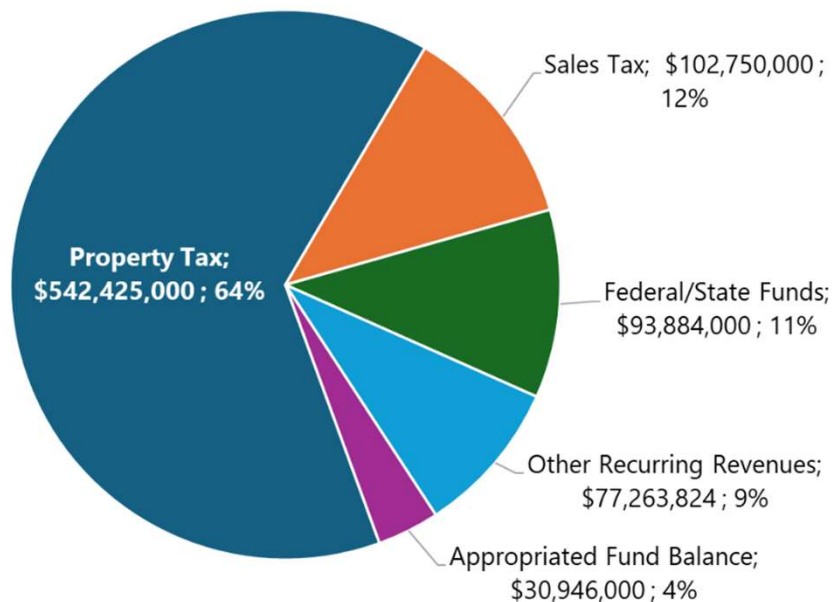
How do we fund those services?



Natural Growth in Revenues

Fiscal Year 2026 Adopted

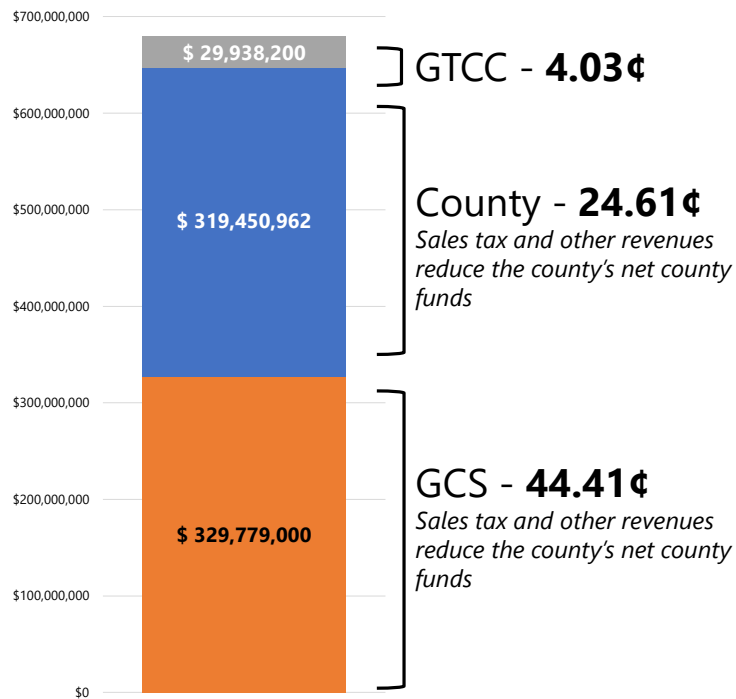
\$847.3 General Fund Budget



- **Property tax** makes up **64%** of revenue.
- **Sales Tax** makes up **12%** of revenue, and it one of our most volatile revenue sources
- **Federal/State** revenues make up **11%** and the county is losing at least \$3 million in

How does the County's Tax Rate Support Primary County Functions?

Fiscal Year 2026 Adopted (Net County)



As an allocated amount of the current property tax rate, GCS and GTCC represent **48.44¢** of the county's tax rate of **73.05¢**

This represents **66%** of the tax rate.

General Fund Revenue Diversification

County	Property Tax	Sales Tax	Federal/ State	Other Revenue	Appropriated Fund Balance
Wake	77%	12%	4%	6%	2%
Durham*	60%	19%	11%	10%	0%
Mecklenburg	65%	18%	8%	8%	1%
Guilford	64%	12%	11%	9%	4%
Forsyth*	62%	15%	9%	12%	2%
Alamance	54%	19%	11%	10%	5%
Randolph*	50%	25%	14%	10%	2%
Rockingham*	57%	12%	12%	15%	4%

The State of North Carolina defines how counties can generate revenue to provide services.

*Some counties have authorized an additional fourth of one cent of sales tax.



How does our Tax Rate Compare to Peers?

County	Tax Rate	Year of Last Revaluation	Value of a Median-Priced Home	Tax Bill
Wake	0.5171	2024	\$516,306	\$2,669
Durham*	0.5542	2025	\$453,330	\$2,512
Mecklenburg	0.4927	2023	\$477,371	\$2,352
Guilford	0.7305	2022	\$295,712	\$2,160
Forsyth*	0.5352	2025	\$289,393	\$1,548
Alamance	0.4940	2023	\$288,940	\$1,427
Randolph*	0.5000	2023	\$235,694	\$1,178
Rockingham*	0.5801	2024	\$191,556	\$1,111

Counties with higher property values may have a lower tax rate, but you will still pay a higher tax bill based on the value of a median-priced home.

A \$250,000 home looks very different between Wake County and Guilford County.

Guilford County's final tax rate will be determined through budget process.

* County collects an Article 46 sales tax distribution

[Median Home Prices and Mortgage Payments by County](#) – National Association of Realtors



Property Tax Layering

What is tax layering?

When you look at your tax bill, you will see Guilford County and

- A town or city
- A rural fire district

Each of these organizations is working through independent budget processes. City or Town Councils have authority over their budget process.

If you live in the City of Greensboro your tax bill includes a county tax and a city tax.

Rate	Tax Districts
.7305	GUILFORD
.6725	GREENSBORO

If you live in the City of High Point your tax bill includes a county tax and a city tax.

Rate	Tax Districts
.7305	GUILFORD
.6475	HIGH POINT

Property Tax Layering

If you live in the unincorporated county, your tax bill includes a county tax and a rural fire district tax.

Rate	Tax Districts
.7305	GUILFORD
.1650	MCLEANSVILLE FPSD

If you live in a town, your tax bill includes a county tax, a town tax, and potentially a fire district tax.

Rate	Tax Districts
.7305	GUILFORD
.0500	SUMMERFIELD
.1500	SUMMERFIELD FPSD

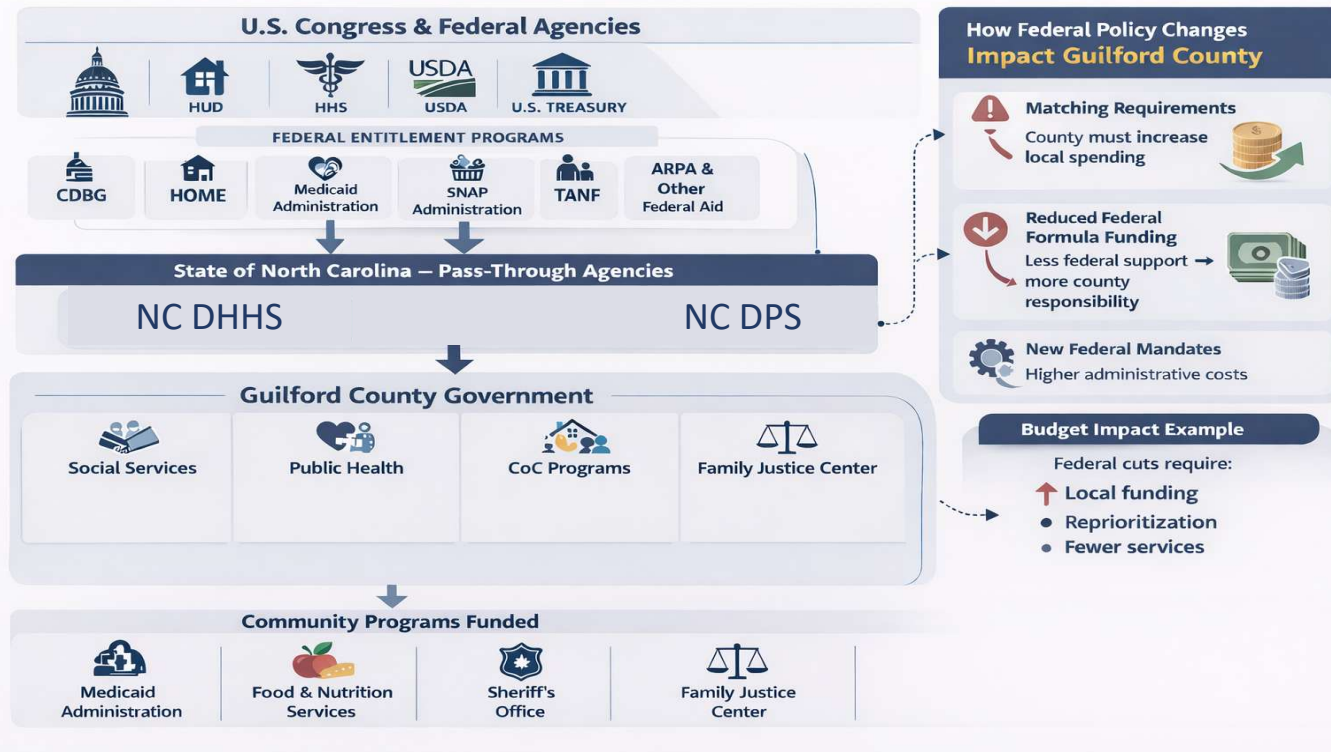
Revenue Neutral Tax Rate

Revenue-neutral property tax rate – calculated tax rate based on the new appraised value to collect the same amount of revenue*

**(after factoring in a normal growth percentage)*

- The County must publish a revenue neutral tax rate
 - The revenue neutral tax rate will be published in the public hearing notice, the Manager's Message of the recommended budget book, and the General Fund revenue section.
 - Fire District revenue neutral tax rates will be published in the Fire District section of the recommended budget book.
 - Cities and Towns will publish the revenue neutral rate in similar places.
- The Board of County Commissioners determine the final tax rate

What can impact our revenues?



- HR-1 increased the County's cost share for Food and Nutrition Services from 25% to 50%, a \$3.1 million shift in federal responsibility to Guilford County.
- HR-1 increased certification requirements for Medicaid recertifications as an unfunded mandated, increasing pressure on staff resources.

What can impact our revenues?

4%

Unemployment Rate
Higher than NC Avg.

751

New Residential
Construction Permits
Issued in prior 12
months

\$3.941

Retail gas prices for
Guilford County NC
(4/5) - AAA

\$65,890

Median Household
Income

- Labor Market is stable (Vanguard)
- Cost of living remained at the top of consumers' minds. (Conference Board)
- Rising fuel prices risks higher inflation (Moody's)

What can impact our expense budget?

What is driving natural expense growth for county operations?

- **Personnel:** State mandated retirement increases, personnel adjustments, and continuation of a performance merit plan.
- **Operating:** increasing for jail medical services, foster care expenses, fuel/utilities, and contract increases.
- **Equipment:** Public safety radio replacement
- **Natural Expense Growth** = ~\$12 million or 2.5% growth.

Cost Control Measures



- Reduced department operating budget requests by over \$3 million.
- Established a process to create department business plans to evaluate current services.
- Aligning outcome measures with services to determine ROI.

FY27 Budget Development Timeline

April	May	June	July
<p>Budget Town Halls</p>	<p>21st Recommended Budget Presentation 5:30 PM Board Meeting Chamber</p>	<p>4th Budget Public Hearing 5:30 PM Board Meeting Chamber</p> <p>18th Budget Adoption 5:30 PM Board Meeting Chamber</p>	<p>1st New Fiscal Year Begins (FY2027)</p>



Next Stops!

**April
8**

Northeast Park Meeting & Event Center

3441 NE Park Dr
Gibsonville NC, 27249

**April
10**

Congdon Yards Community Center

410 W English Rd Suite A251
High Point NC, 27262

**April
14**

Barber Park Event Center

1500 Barber Park Dr
Greensboro NC, 27401

**April
15**

GTCC – Cameron Campus

7908 Leabourne Rd,
Colfax NC, 27235





Guilford County Low Income Homeowner's Assistance Program

Abby Gostling
Manager of Special Projects

Application Portal Opens in July!

Eligibility Requirements:

1. Owned home for past five (5) consecutive years in Guilford County. Home must be your primary residence.
2. Home Value Less than or Equal to \$250,000 (2025 Tax Value)
3. Income at or below 80% AMI based on Household Size

1-Person	2-Person	3-Person	4-Person	5-Person	6-Person	7-Person	8-Person
\$53,200	\$60,800	\$68,400	\$76,000	\$82,100	\$88,200	\$94,250	\$100,350

4. No Outstanding Liens, Assessments, or Delinquent Taxes
5. Not a beneficiary of a Guilford County Tax Relief Program



Grant Amount:

Difference between your 2021 and 2025
County Tax Bill
Minimum of \$50

Program Timeline:

July 15th – August 15th – Applications Open for Seniors (65+)
August 16th – October 31st – Applications Open for All
Residents
Grants paid on a rolling basis. All grants will be paid by April.





Your Feedback



Thank you for joining us!

To provide additional comments, please scan the QR code to share your thoughts!

**More On
Budget**



**More On
Livability**

