



Adopted Budget 2024-2025
Projected Budget 2025-2026





Adopted Budget 2024-25 Projected Budget 2025-26

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Hester Park Mural - "Hidden Gems"

Cover Photo Credit: Sabrina Cofield

The Hester Park Mural is a Participatory Budgeting project overseen by Creative Greensboro, and created by Greensboro-based artist, Darlene McClinton. "Hidden Gems" is installed on the NC Highway I-73/421 retaining wall that faces the park's lake.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

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**City of Greensboro
North Carolina**

For the Fiscal Year Beginning

July 01, 2023

Christopher P. Morill

Executive Director



Honorable Mayor and Members of City Council:

I am pleased to provide you with a copy of the 2024-25 Annual Budget and 2025-26 Projected Budget. This document was prepared by the City's Budget and Evaluation Department and represents a comprehensive publication of the City's budget plans and policies for the upcoming fiscal year. The document includes a second year planning budget that gives us the opportunity to continue planning for and implementing the Strategic Framework.

I presented the recommended FY 2024-25 budget to Council on May 21, 2024 and both hard copy and electronic versions were available for public review. The Council held three budget work session and a public hearing on the proposed budget before adoption. A series of council district based community meetings were also held to encourage the community to participate in the budget development process. City Council adopted the 2024-25 annual net budget, totaling \$802,011,267, on June 18, 2024. The adopted FY 2025 budget is 6.7% higher than the revised FY 2023-24 budget.

The overall property tax rate of 67.25 cents is unchanged from the previous year.

The adopted budget addresses multiple Council priorities. The budget increases the minimum wage for all benefited positions \$18.75 or \$39,000 annually and includes a 4% compensation adjustments for benefited and roster employees. The budget aligns with priority areas such as housing with support for the Tenant Education Advocacy Mediation program and infrastructure with expanded Hopper trolley service and implementation of the Neighborhood Traffic Safety Program.

The 2024-25 and 2025-26 budget columns in this document, as well as the narrative, reflect the budget as adopted by Council with changes made during Council deliberations. The Manager's Message, however, is included as it was presented with the Recommended Budget.

On behalf of the employees of the City, I thank you for your continued leadership and support of our efforts to meet your priorities in the delivery of high quality services to the Greensboro community.

Respectfully,

Chris Wilson
Interim City Manager

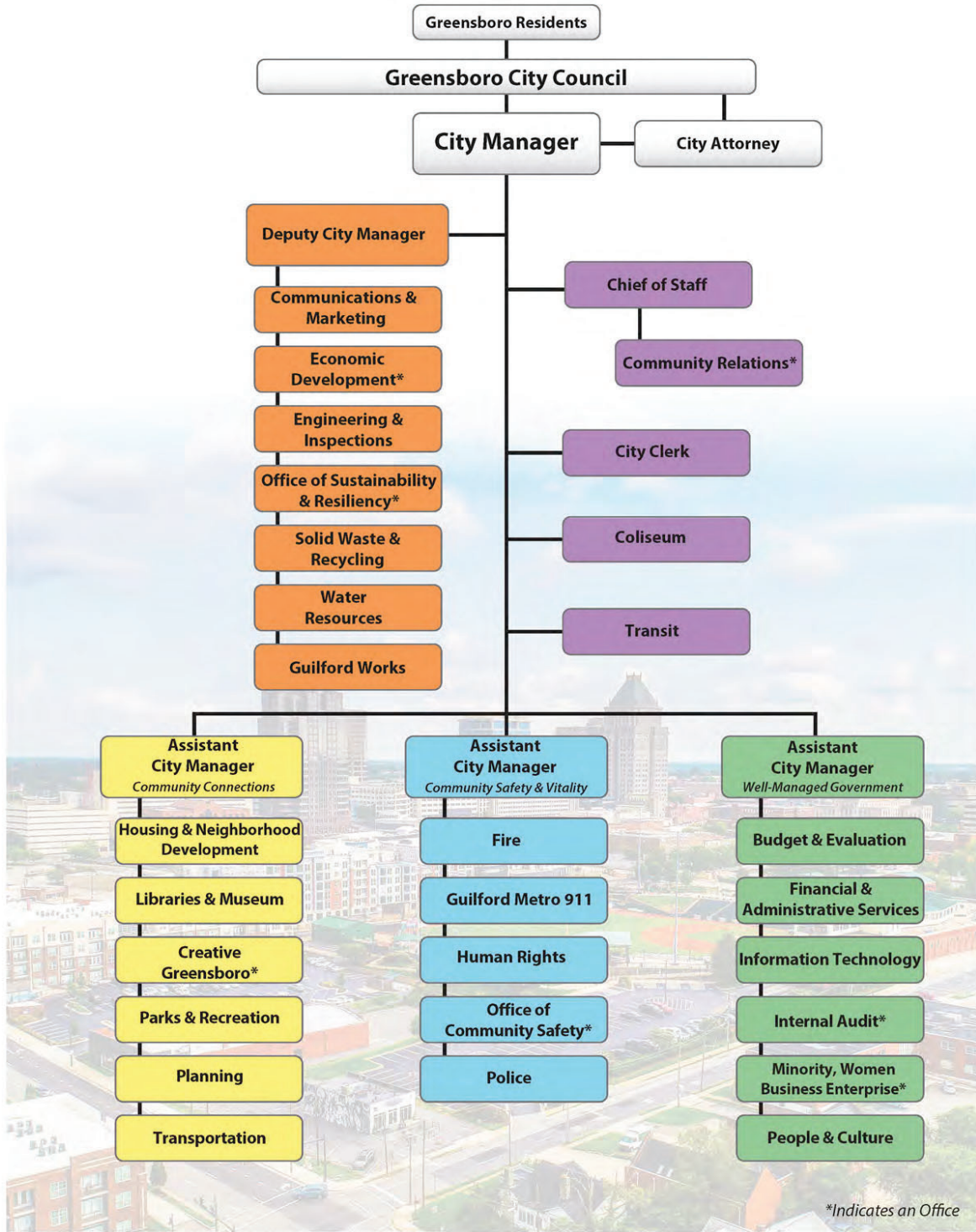
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INTRODUCTION





*Indicates an Office



INTRODUCTION

The City of Greensboro Budget contains the City Manager's budget message, a description of the budget process, a description of the budget process, a total budget summary section and fund summary section, a capital improvements and debt service fund section, supplemental information and funding information for the four Service Areas: Community Services, General Government, Infrastructure, and Public Safety.

The City of Greensboro Budget is designed to highlight and emphasize service areas and programs, providing descriptions, objectives, and summary costs for major activities.

The City Manager's budget message summarizes the major issues facing the City of Greensboro and the budget impact on the tax rate and existing service levels. (Note: The Manager's Message refers to the budget as originally submitted by the City Manager for City Council's consideration).

The budget summary section contains budget appropriations and revenues in table and graphic form. Significant changes in funding levels and revenue sources, as well as changes in the property tax rate and full-time positions, are detailed in the summary section. The fund summary section explains various fund categories and lists expenditures for each fund from actual expenditures in FY 2022-23 through projections for FY 2025-26.

Each Service Area contains associated organizational units (funds, departments, or divisions) and a description of major programs and activities under those units. Included in this description are a listing of key performance objectives and associated performance measures; a summary of appropriations by the three major expenditure categories (Personnel Costs, Maintenance & Operations and Capital Outlay) and a summary of major revenues from actuals in FY 2022-23 to projections for FY 2025-26. Also included is a summary of total positions since FY 2023-24 and budget highlights, including explanations of increases or decreases in appropriations.

The Capital Improvements/Debt Service section explains the relationship between the annually adopted Capital Improvements Program and the Annual Budget, including the impacts of capital projects on the operating budget. This section also contains information on the Debt Service Fund and annual debt service requirements.

The information in the document was prepared by the City of Greensboro Budget and Evaluation Department. For additional information, you may contact:

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BUDGET PROCESS

Budget Adoption

The City of Greensboro adopts the annual budget by ordinance in accordance with North Carolina General Statutes, which require that estimated revenues and appropriated fund balances be equal to appropriations. The budget is developed on a cash basis, including only expenditures and revenues expected to be realized during the fiscal year. The budget is adopted, however, on a modified accrual basis with sufficient appropriations for encumbrances (outstanding purchase orders and contracts as of June 30) carried over into the new year. All operating funds reasonably expected to be received are included in the Budget Ordinance and are expended in accordance with the adopted ordinance. State statute also sets the fiscal year as beginning July 1 and ending June 30. Therefore, City Council must adopt a budget before July 1 of each year.

Developed on a program basis, the budget depicts all services provided by the City and resources allocated for the provision of these services. Organizational strategic priorities are developed by City Council and City staff and are used as major guidelines in the development of funding recommendations. City Council reviews and updates strategic priorities, and establishes specific outcomes as part of their annual retreat. Staff provides regular updates throughout the year on progress toward strategic priorities.

Budget Amendments

City Council is permitted by state statute to amend the Budget Ordinance anytime during the fiscal year. These amendments must continue to adhere to the balanced budget statutory requirements and cannot change the property tax levy or in any manner alter a taxpayer's liability. The City of Greensboro Budget is a program-based budget, but is adopted by funds. Ordinances approved by City Council are required to increase or decrease appropriations in any fund.

The Budget Director may approve budget adjustments reallocating less than \$50,000 within a single fund. These adjustments are reported to City Council at a subsequent council meeting. City Council must formally approve adjustments reallocating \$50,000 or more.

Budget Maintenance

In accordance with the General Statutes of the State of North Carolina, the City prepares and adopts its budget on the modified accrual accounting basis. The City of Greensboro Budget is developed by accounts which relate to the City's financial accounting system in accordance with generally accepted accounting principles (GAAP). Government resources are allocated to, and accounted for, in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The accounts of the City are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate.



Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Budget expenditures are controlled through the City's accounting system and the purchase order system. Departments have flexibility in divisional expenditures within major categories, such as maintenance and operations expenditures. All encumbrances in the accounting system on June 30 automatically carry over into the next year's budget cycle.

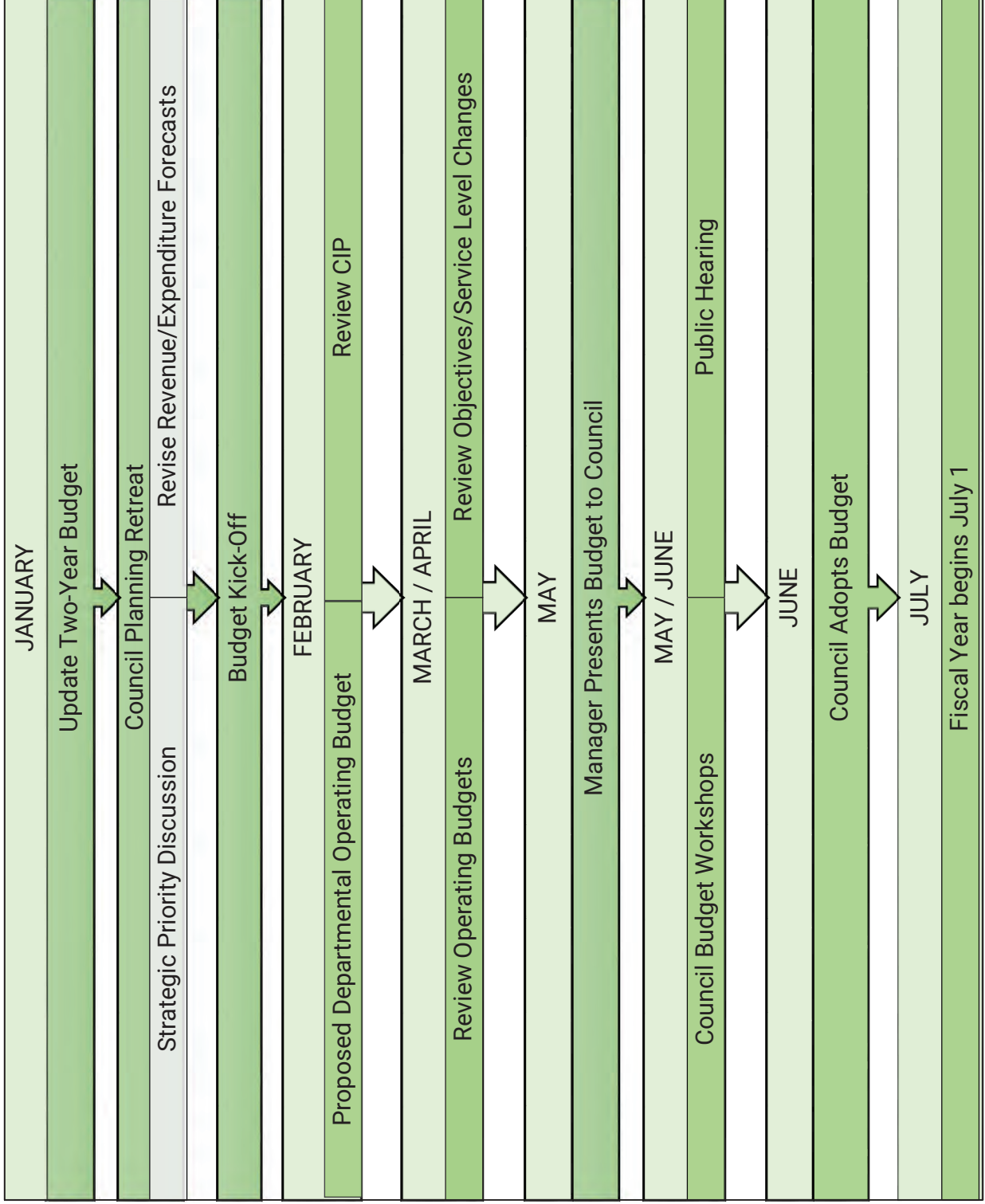
Budget Calendar

The City of Greensboro budget process begins in January with the revised updates on current year revenues and expenditures and preliminary projections for the following year. City Council holds an annual strategic planning retreat in late January or early February, reviewing the financial condition and budget forecasts for the City, reviewing and updating strategic priorities and outcome goals, and developing budget priorities and management objectives for the upcoming budget process. Departments formally submit annual budget requests in February. In May, the Recommended Budget and Capital Improvements Program (CIP) are presented to City Council.

Important steps in the development of the two-year budget are given on the following page.



BUDGET PROCESS



CITY MANAGER'S BUDGET MESSAGE

Honorable Mayor, City Council Members, and Community Members,

Developed in accordance with the North Carolina Local Government Budget and Fiscal Control Act, the FY 24-25 Proposed Budget meets my responsibility to provide a balanced fiscal plan for Council review. The proposed budget totals \$801.8 million and is balanced at the current tax rate of 67.25 cents.

Crafting a budget inevitably involves the difficult task of aligning needs and priorities with the financial backing required to deliver the high-quality services our community deserves and expects. In recent years, this council has approved budgets that have enabled substantial improvements in employee compensation, significant investments in key community projects for services and economic development, and the necessary resources and program changes to advance our priorities.

The budget this year presents some challenges, but also presents some profound opportunities as well. Overall, the City of Greensboro has advanced some significant improvements in recent years to benefit our employee compensation and to address a growing need for capacity building in services. This year, while I hope to continue this focus, we will attempt to balance this with the reality of increased costs for services and goods, slowed growth in certain revenues, and a concern for residents who are shouldering the same considerations. The proposed budget reflects our commitment to responsible fiscal management, while continuing to provide services that improve the quality of life for over 300,000 residents of Greensboro and our more than 3,300 dedicated employees.

As we all know from managing our own finances, when expenses increase, revenues must move at the same rate to maintain the current quality of life. If revenues don't meet that mark, we make priority choices around spending. While revenues remain strong, growth in some revenue areas, particularly sales taxes, has slowed compared to what we have seen the last few years. This creates a need to plan the upcoming budget strategically to build on the growth and opportunities we are faced with.

Over a 30-year career, I have learned that how we serve others often evolves in order to meet current community demand. City employees can be incredibly talented in doing so with consideration of stewardship and public service. To be successful this year in balancing the budget, I have asked the leadership team to consider how we operate with a focus on priorities and realignment of resources.



Stated Priorities: Reinvesting in Community through Council Priorities:



During its annual strategy meeting in early February, City Council examined and reaffirmed priorities across seven critical areas.

These deliberations shaped the strategic direction for FY 24-25 budget planning, ensuring that our City's development aligns with the expanding needs and opportunities of our community. The core focus areas identified for this budget cycle include:

- Workforce/Employees
- Public Safety
- Housing
- Economy
- Transportation
- Infrastructure Improvements and Maintenance

Strategic Steps to Advance Priorities:

Continue our Commitment to Employee Compensation

The budget includes continued efforts to ensure salaries and wages are competitive and support all employees. This budget demonstrates the progress we have made to establish a living wage. The new minimum salary for all benefited positions increases by 4.2% to \$39,000 per year, or \$18.75 per hour, for a 40-hour workweek. The minimum salary for many of our labor positions, such as crew member and heavy equipment operator, will surpass \$20 per hour and \$41,600 per year. This budget also fully funds recent compensation increases for public safety positions, which have seen more than 30% increases since FY 21-22.



New Guilford Metro 911 emergency communications specialists will now earn \$48,352, and then \$50,286 when they complete probation. New firefighter recruits will now earn a salary of \$49,724, and then \$51,713 after they graduate from the academy. New police officer recruits will now earn a salary of \$57,220, and then \$59,509 after they graduate from the academy.

The recommended budget will also increase each of our salary structures by 4%. This means that the pay ranges for each position will increase by 4% making sure that our employees will have room to grow in their careers, and helps us to maintain a competitive posture in the marketplace for new talent. We recognize that our employees, like our residents, continue to be impacted by inflation. This budget helps to keep our employees and their families from falling behind.

While the increases are not predicated on merit or step increases, we will still have performance reviews to make sure that employees are meeting expectations and that they are having important conversations with their leaders about their future performance and growth.

Greensboro also relies on hundreds of employees who serve as rosters. These positions do not exceed 1,000 hours during the fiscal year. Employees working in a roster position earn cash compensation, but no benefits, yet serve a vital role. These employees have not received a pay increase in three years. This budget awards a 4% increase to all roster wages.

Also recommended is \$100,000 to support departments who might have remaining equity or wage compression concerns.

In addition to standard compensation, the bonuses, benefits, and resources provided to employees are essential to keep the City an employer of choice. Additional compensation is provided for many employees including bilingual pay, on-call and shift pay, and certification pay for employees that achieve professional and technical certifications. Signing and retention bonuses are offered for hard to fill positions. Benefits have also been improved through additional leave programs, such as bereavement leave and short-term disability. Employee advancement is also supported by the tuition assistance program, which provides up-front funding for employee educational advancement.

Restructuring to Optimize Efficiency, Effectiveness, and Impact

I have asked each department to evaluate current staffing, project timing, and service provision methods to achieve maximum effectiveness and efficiency. This approach emphasizes prioritizing core services, while limiting expense increases.

Examples of how we will achieve this, which began this year and will continue into FY 24-25, include bolstering public safety. This requires continuing civilian traffic investigators and integrating parking enforcement into the police department to better align capacity. We have also combined labor crews for similar services and administration across Parks and Recreation, Water Resources, and Transportation. The Office of Community Safety will be supported by expanding services through a collaborative approach, and Development Services has been strengthened with increased capacity and a central location. Additionally, we will remove layers of administrative positions and convert them to direct service-oriented roles to build needed capacity.

We are also reviewing equipment and capital project schedules. Given current supply chain delays, savings can be achieved by not programming costs before they can realistically be incurred.



The proposed FY 24-25 budget includes a net increase of 13.875 full-time equivalent positions (FTEs), balancing additions and reductions to align with priorities and program changes. Specifically, the budget includes 15 mid-year FTEs that were added this year and five FTEs for service enhancements in the coming year, while reducing 6.125 vacant FTEs.

Mid-year changes also included adding positions in the Transportation Department to support the Neighborhood Traffic Safety Program, the Greensboro Aquatics Center, and converting part-time roles to full-time in various departments.

During FY 23-24, the Infrastructure service area realigned operations, transferring more than 120 employees from Field Operations to the newly branded Solid Waste and Recycling Department.

The proposed budget includes positions added during FY 23-24 to enhance key priority areas, including two additional support positions for the Behavioral Health Response Team, an additional fair housing investigator to enhance housing equity, and an MWBE manager to support expanded small business services.

Service enhancements for FY 24-25 focus on Public Safety, with new positions to support bi-directional amplifier inspections, and support for the implementation of the new Civil Service Review Board.

Several program areas have been reorganized to increase effective and strategic service provision. Additional roles include moving away from contracting and hiring a Cyber Security Manager to bring enhanced security efforts in-house; an additional Planner focusing on long range and area planning efforts; and moving away from a vacant administrative position to an Engineering Technician supporting the vital functions of this service.

Staff reductions included the elimination of vacant positions, such as an Assistant City Manager, General Services Director, and Intergovernmental Relations Manager. Guilford Metro 911 also eliminated a vacant Operations Manager position to support additional operational oversight.

Effective July 1, 2024, the Greensboro Coliseum Complex Fund and related staffing will be managed by a private firm, with a limited number of City employees remaining to assist with the transition. More than 90 staff members have accepted an offer of employment with the new management group.

These changes prioritize staffing and program organization to enhance services, support employees, and address operational needs.

Improving Public Safety

A core focus over the past several years has been on improving public safety position pay to ensure Greensboro remains competitive in recruiting and retaining these critical employees. Since FY 21-22, police and fire salaries have increased more than 30%, and recent benchmarking shows our proposed starting salaries to be leading the market. The budget includes funding necessary to continue this commitment through 4% structure adjustments. Graduates of the police and fire academies will be paid \$59,509 and \$51,713 respectively.

Increasing and improving the tools necessary to deliver these critical services has been challenging and more expensive in recent years due to continuing supply chain limits. We are now often faced with ordering equipment years in advance.



To that end, the FY 24-25 budget includes financial planning to secure essential fire vehicles and to continue the police take-home vehicle program. The budget includes financing expenses of over \$4 million for the replacement of fire vehicles over the next several years. By this summer there will be 60 additional police vehicles in service with another 20 planned to be added in FY 24-25.

Strengthening and introducing effective community safety programs is necessary to continue efforts to keep Greensboro a safe city. Two additional positions are included in the FY 24-25 budget to expand the behavioral health response team. This will help address the more than 10,000 calls for service each year where these services provide invaluable assistance.

A neighborhood traffic safety program was implemented in FY 23-24, with the goal of improving traffic concerns in residential areas. Two additional positions and funding for engagement and planning efforts are included in the proposed FY 24-25 budget.

Housing for our Residents

The successful 2022 bond referendum included \$30 million to support the implementation of the City's Housing GSO plan. Of this amount, \$20 million is allocated for the preservation and construction of affordable rental housing, \$5 million for access to homeownership, and \$5 million for neighborhood reinvestment. Additionally, the Council approved \$5 million to support the development of the Greensboro Housing Loan Fund, which is a \$32 million pool of public-private lending capital for affordable housing development and preservation.

While \$30 million is not sufficient to meet all housing needs, it will leverage federal, state, and other funding opportunities to achieve the goals of Housing GSO. This bond builds on the successful 2016 bond referendum, which provided \$25 million in Housing Bonds, supporting the development and repair of more than 2,000 housing units and leveraging approximately \$153 million from other funds for development.

The 2016 and 2022 Housing Bonds, along with future bond dollars, will continue to support the implementation of the Housing GSO plan. This plan aims to fulfill the Council's priority of providing attainable housing for all residents, particularly those earning between 0% and 80% of the average median income.

The FY 2024-25 proposed budget maintains the dedicated portion of the tax rate for the Nussbaum Housing Fund at 1 cent, providing over \$3.6 million to support housing programs outlined in the Housing GSO plan. This includes homelessness prevention programming – support services, shelter support, and innovative programs such as Doorway Project and Safe Parking. The Nussbaum Housing Partnership Revolving Fund for the FY 24-25 budget includes an additional \$440,000 annually eviction delineation.

Additionally, City Council has allocated \$7.6 million in American Rescue Plan-enabled funds to support community housing programs, including affordable housing development, down payment assistance, and support for private and non-profit organizations addressing housing challenges. These funds are planned to be spent before the end of December 2026. An additional special federal allocation of \$6.6 million in HOME-ARP program funds will support new permanent supportive housing unit production, tenant support services, and tenant-based rental assistance to serve our most vulnerable households.



Building on the Economic Development Foundation

Our City continues to experience exciting levels of growth. Since January 2022, the Council has approved more than 1,800 acres of annexations, adding approximately 12,000 new housing units. This expansion has increased Greensboro's size from 137 square miles to 139.4 square miles. Since 2022, we issued 2,200 commercial permits and 6,075 residential permits, with a total construction value exceeding \$1.9 billion, marking some of the most significant years of development we've ever seen.

Key economic announcements continue following the region changing Toyota, Publix, Boom, and many others announced in recent years. Since this time last year, Toyota announced additional investment bringing the total investment to more than \$10 billion and 3,000 jobs. New developments and local expansions from ProKidney, Honda, and Phase Change Energy total more than \$500 million and more than 600 new jobs to the City.

Connecting the City through Transportation Improvements

Driven by the GoBORO long-range transit plan, the Greensboro Transit Agency launched improved services in FY 23-24. These new and expanded services are funded in the FY 24-25 budget. The pilot downtown Hopper Trolley program that provides free shuttle service will continue and options to expand the service to key community amenities are being explored. The new Crosstown Max bus route, which provides service every 15 minutes, launched to move riders across the city faster without having to transfer at the Depot. The department is also expanding services by providing more frequent service, from every 30 minutes to every 15 minutes on several of the most heavily used routes.

Resurfacing projects in FY 24-25 will improve 77 streets and 58 lane miles. Streetscape improvements, part of bonds approved for downtown improvement, will reshape Greene and Davie Streets with more than \$15 million in street beautification projects. Major bridge maintenance will help improve conditions at Murrow Boulevard, Gorrell, and Washington Streets within an important corridor to downtown and east Greensboro. Sidewalk and greenway construction will add more than 20 miles across 30 locations connecting even more neighborhoods with the opportunity to rely less on cars. This investment of \$34 million leverages more than \$27 million in federal funding.

Our Water Resources system represents one of the most valuable economic development assets the City has, and is a primary driver of the recent economic development commitments. As demand for water increases, the necessary infrastructure to support current and expected services becomes ever more essential. User rates are proposed to increase 8.5%, on average, to better support more system growth, address emerging contaminants, and accommodate significant increases to projected capital costs.

In FY 23-24 Water Resources added 12 miles of water and sewer lines, and 22 miles is planned to begin in FY 24-25. The updated capital improvement plan includes more than \$890 million in projects, a 21% increase from the previous plan.

Expansion of the water system is also supported directly by the customers needing the services. System development fees are used to recover the costs of improvements. The FY 24-25 budget includes planned increases to these fees based on the State-required cost recovery evaluations completed in 2023.



Similar growth and maintenance are needed for the City's stormwater management system. Added growth and regulation, coupled with increasing capital needs, leads to a proposed 20% rate increase to stormwater fees. This is the first increase to these rates in more than 20 years, and will maintain the lowest stormwater rates for any large North Carolina city. Over half of the \$15.8 million Stormwater budget is dedicated to capital projects.

Other major facility investments include the renovation of four fire stations, improvements at the Depot using federal funds, security and building renovations at the Police Headquarters, and the upfitting of the real-time crime center.

Additionally, the construction of the equipment services garage will continue, and work will begin on the Windsor-Chavis-Nocho Joint Use Facility. These projects aim to serve both our current residents and future generations.

Addressing Facility Improvements and Deferred Maintenance

Debt service is a significant portion of the FY 24-25 budget. More than \$48 million is planned for the repayment of debt for bonds and financing. The voter-approved 2022 bonds include more than \$100 million for Parks & Recreation, Fire, and Police facilities, including \$70 million for the Windsor-Chavis-Nocho Joint Use Facility. Other projects include Greensboro Science Center expansion, renovation of several fire stations, and Police Headquarters renovations and security improvements. An additional \$5 million will be used in future years to match federal grants for transportation improvement projects, such as new sidewalks, roadway, and transit improvements.

City Council approved the use of more than \$41 million of American Rescue Plan-enabled funds to support improvements and maintenance projects. Funding was approved for projects including roof replacements at Central Library and the Sportsplex, parking expansion at the Greensboro Science Center, public pool repairs and maintenance, improvements to Gillespie Golf Course, and renovations and maintenance at the Cultural Arts Center, among others. Many of these are well underway, and given cost increases to construction and goods needed for these projects, additional funding is needed.

Debt capacity will allow the City to invest more than \$10 million in the infrastructure and maintenance needs. This will also help address other immediate maintenance needs for many community focused facilities, such as repairing the boardwalk at the Bog Garden, repairing the bulkhead at Lake Townsend, replacing playgrounds, and furthering Gateway Corridor efforts.

This year will provide an opportunity to advance multiple legacy construction efforts that will support community advancement across Greensboro.

In Conclusion

The FY 24-25 Proposed Budget reflects a balanced fiscal plan totaling \$801.8 million, maintaining the current tax rate of 67.25 cents. Crafting a budget requires careful consideration to align community needs with financial resources effectively. With a continued focus on enhancing employee compensation, optimizing operational efficiency, and addressing critical priorities such as public safety, housing, and economic development, we aim to ensure sustainable growth and prosperity for our community. As we move forward, let us remain committed to responsible fiscal management and strategic investments that enhance the quality of life for all residents of Greensboro.



I very much appreciate the continued dedication our employees show to the cause of public service, while addressing challenges with innovation. This ensures the proposed budget meets our commitment to City priorities in a fiscally responsible manner. Importantly, this proposed budget does this through strategic review and realignment of programs that limits impacts to service quality. We are prepared to assist City Council in adopting this service and spending plan for our City.

Respectfully submitted,



Chris Wilson,
Interim City Manager



BUDGET AND FINANCIAL POLICIES

The City of Greensboro's budget and financial policies serve as the basis for the overall fiscal management of the City's resources. These policies guide City Council and Administration in making sound financial decisions and in maintaining Greensboro's financial stability. The policies outlined here are in accordance with the Local Government Budget and Fiscal Control Act. Policies are also developed with guidance from the Government Finance Officers Association (GFOA). These policies are reviewed annually and are updated as needed. Financial policies that relate to the preparation, adoption, and execution of the annual operating budget are listed below:

Principles for Budgeting

The City of Greensboro prepares a two-year planning budget, with the first year submitted to City Council for legal adoption and the second year submitted as a planning document to assist with long-range financial planning efforts.

The City of Greensboro develops and manages the annual operating budget through the fund accounting process. A fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other resources, together with all related liabilities and equities, for the purpose of carrying on specific activities and attaining certain objectives.

The City of Greensboro presents the Two Year Budget plan in a program budget format with program summaries, performance objectives, and performance measures provided for each major program or service. Program summaries are updated on a yearly basis, and performance objectives and measures are provided by departments.

The City of Greensboro develops the annual budget in accordance with the policies and service priorities set forth in City Council's adopted goals and strategic priorities. The City Council identifies budget goals and strategic priorities at the Council retreat each year.

Operating Budget Policies

In accordance with the North Carolina Local Government Budget and Fiscal Control Act, the City adopts an annual balanced budget ordinance. An annual operating budget is balanced when the sum of net revenues and appropriated fund balances is equal to appropriations.

The City adopts the annual operating budget by July 1, and the budget covers a fiscal year period beginning July 1 and ending June 30.

In accordance with the North Carolina Local Government Budget and Fiscal Control Act, budgeting and expenditure transactions use the modified accrual basis of accounting.

City Council adopts separate grant project ordinances for all grants received by the City from Federal or State Government Agencies for operating or capital purposes. The grant project ordinance includes all estimated revenues to be available from the grant, including any local match equal to appropriations for the grant project.



The City Council authorizes the City Manager or designee to transfer appropriations from one account to another within the same fund. Transfers are reported to City Council during regularly scheduled City Council meetings. Transfers greater than \$50,000 require formal City Council approval.

The City Council may amend the budget ordinance at any time after the budget is adopted, so long as the amended budget maintains the legal definition of a balanced budget.

General Reserve Policies

The City shall maintain unassigned fund balance in the General Fund equal to 9% of the following fiscal year's General Fund adopted budget. For all other operating funds, the City seeks to maintain a minimum fund balance of 8% of working capital.

At the conclusion of the fiscal year, any General Fund unassigned fund balance amount in excess of 9% is assigned to a capital reserve account. A minimum balance of \$10 million is required for appropriation of funds. Once the minimum goal is reached funds can be appropriated by City Council to support "pay-as-you-go" capital expenditures and improvements. Seven members of City Council must approve any Council action that appropriates unassigned fund balance.

Appropriations to a contingency account in any of the City's operating funds shall be limited to no more than 5% of the fund's total budget

Revenue Policies

Revenue estimates are set at realistic and attainable levels and are updated and revised as needed.

The City periodically reviews specific programs and services identified as potential candidates for user fees. Where appropriate, user fees will be set at a level sufficient to recover the full costs of the program or service. The City's Enterprise operations shall set their enterprise fees at a level sufficient to recover the full costs of enterprise operations.

The City maintains an investment portfolio in which 100% of all idle funds are invested daily.

Capital Improvements Program

The City shall annually develop a Capital Improvements Program (CIP) to be adopted in conjunction with the Annual Operating Budget.

The City shall appropriate all funds for capital projects with an ordinance in accordance with state statutes. Operating expenses for all capital projects are estimated and accounted for in the Capital Improvements Program. Capital expenditures included in the CIP are projects that will cost at least \$100,000 and have a useful life of at least 10 years. Equipment purchases are considered operating expenses and are not included in the CIP.

City Council will annually set level-of-service standards for the quantity and quality of capital facilities and criteria for the evaluation of capital project requests.



Debt Management Policies

The City incurs debt only for financing capital assets that, because of their long-term nature or due to budgetary constraints, cannot be acquired from current resources.

Debt financing can include general obligation bonds, revenue bonds, certificates of participation, lease/purchase agreements, special obligation bonds, or any other financing instrument allowed under State of North Carolina general statutes.

Interest income is credited to the Debt Service Fund. This will allow interest income to offset debt service costs.

The City maintains a Net Debt Per Capita ratio for all debt at no more than \$3,000 and for general obligation debt at no more than \$1,000. Net Debt Per Capita measures the burden of debt placed on the size of the population supporting the debt. Net Debt Per Capita is a widely used measure of an issuer's ability to repay debt.

The City maintains a Debt as Percentage of Assessed Valuation ratio of no more than 4% for all debt and no more than 2% for net bonded general obligation debt. Debt as Percentage of Assessed Valuation measures debt levels against the property tax base which generates the tax revenues that are the main source of debt repayment. The State of North Carolina sets a maximum ratio level of 8% of net bonded debt to the assessed valuation for a city or county.

The City monitors the municipal bond market for opportunities to obtain interest savings by refunding outstanding debt. The estimate for net present savings should be, at a minimum, 2.5% to 3.0% of the refunded maturities before a refunding process begins.

Water Resources Financial Policies

The Water Resources Fund maintains a debt service coverage ratio of approximately 2.0. Debt Service Coverage Ratio compares net income available to service debt to annual debt service requirements.

Water Resources Fund balance will be maintained in the range of 35% to 50% of the operating expenses and debt service for the current operating year budget.

"PAYGO," or Pay As You Go, financing will be a consistent strategy for water and sewer infrastructure investment. The City currently includes approximately 35% to 50% of PAYGO funding from water rates and charges.



BUDGET SUMMARY

WHERE THE MONEY COMES FROM



User Fees/Charges 31¢ Property Taxes 27¢ Other 22¢ Sales Tax 9¢ Intergov. 6¢ Fund Balance 5¢

WHERE THE MONEY GOES



Infrastructure 52¢ Public Safety 25¢ General Gov 9¢ Community Services 8¢ Debt Service 6¢



CONSOLIDATED FUND SCHEDULE

Summary of Major Revenues, Expenditures, and Fund Balances Across Funds FY 2024-2025

	General Fund	Debt Service	Non-Major ¹	Greensboro Area Transit Authority	Parking Facilities	Solid Waste	War Memorial Coliseum	Water Resources and Stormwater ²	Guilford Metro Communications	Internal Service Funds ³
Revenues										
Property Taxes	245,649,000	-	5,013,725	13,507,000	-	-	-	-	-	-
Sales Taxes	89,426,417	-	6,605,860	-	-	-	-	-	-	-
User Fees/Charges/Licenses	43,927,867	-	2,500,336	3,247,500	5,250,100	15,514,000	68,435,603	180,991,647	334,854	115,464,734
Interfund Transfers	6,866,000	43,097,182	383,061	-	2,163,273	1,930,537	3,400,000	-	10,601,214	1,546,000
Intergovernmental	26,909,959	-	8,359,000	7,496,937	-	230,000	-	-	4,433,619	20,000
All Other	714,810	5,282,082	342,973	1,895,300	15,000	170,000	1,474,388	4,177,900	56,550	5,322,680
Total Revenues	413,494,053	48,379,264	23,204,955	26,146,737	7,428,373	17,844,537	73,309,991	185,169,547	15,426,237	122,353,414

Expenditures										
Personnel Costs	250,921,883	256,370	2,027,972	2,367,667	1,539,395	3,208,218	15,470,698	42,196,427	10,341,238	9,923,982
Maintenance & Operations	107,974,751	126,432	7,327,722	31,789,335	2,854,680	16,636,319	54,973,273	72,790,195	4,763,276	87,125,119
Debt Service	-	47,996,462	6,557,687	-	3,722,941	-	2,866,020	52,774,222	321,723	4,424,509
Interfund Transfers	62,674,931	-	8,471,848	1,499,885	150,000	-	-	33,236,500	-	2,347,336
Capital Outlay	325,000	-	-	-	-	-	-	2,638,000	-	27,306,774
Total Expenditures	421,896,565	48,379,264	24,385,229	35,656,887	8,267,016	19,844,537	73,309,991	203,635,344	15,426,237	131,127,720

Net Revenues Over (Under) Expenditures	(8,402,512)	0	(1,180,274)	(9,510,150)	(838,643)	(2,000,000)	0	(18,465,797)	0	(8,774,306)
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Estimated Fund Balance July 1 ⁴	61,262,629	13,307,086	14,638,824	16,989,639	3,599,317	917,815	(762,411)	15,388,986	138,409	17,130,491
Ending Fund Balance June 30	52,860,117	13,307,086	13,458,550	7,479,489	2,760,674	(1,082,185)	(762,411)	(3,076,811)	138,409	8,356,185
Percentage Change	-13.7%	0.0%	-8.1%	-56.0%	-23.3%	-217.9%	0.0%	-120.0%	0.0%	-51.2%

¹ Non-Major Funds include: State Highway Allocation, Cemeteries, Hotel/Motel Occupancy Tax, Municipal Service Districts, Nussbaum Housing Partnership, and Emergency Telephone System Funds

² Includes Water and Sewer Operations Fund and the Stormwater Operations Funds

³ Internal Services include: Equipment Services, Technical Services, Network Services, Graphic Services, Risk Retention, and Capital Leasing Fund;

⁴ Estimated fund balances based on 2023-24 12th Month Balance Sheet

TOTAL BUDGET - EXPENDITURES

The FY 24-25 adopted net budget (for all funds) of \$802,011,267 is \$50,614,440 million, or 6.7%, higher than the revised FY 23-24 budget.

The Infrastructure service area is the largest portion of the total budget, at \$420.4 million, or 52%, of the total net budget. The service area budget is \$29.3 million, or 7.5%, greater than the revised current year budget. The Water Resources Fund increases from \$166.2 million to \$187.7 million, a difference of \$21.5 million. Balancing current financing, or "pay-as-you-go" capital project financing with debt financing, Water Resources will transfer \$29.3 million to various capital reserve and capital improvement funds for significant system maintenance projects. The Stormwater Management Fund increases \$3.3 million which includes a \$2.5 million increase to transfers to capital project funds for additional maintenance and expansion project support.

The Field Operations Department was reorganized in FY 23-24 to strategically align similar work and increase efficiency. This results in a more than \$12 million dollar decrease and the transfer of more than 120 positions from the FY 23-24 budget. Previous department functions such as street maintenance and landscape maintenance have been moved to other departments including Transportation, Water Resources, and Parks & Recreation. The new department of Solid Waste & Recycling will provide greater focus on solid waste management for the City. The Greensboro Transit Agency Fund increases \$4.1 million to support program enhancements including continuation of the popular downtown trolley and the addition of more frequent and cross-town services.

The Public Safety service area increases from \$190.4 million to \$201.9 million, or \$11.6 million. This is the second largest service area, accounting for 25% of the net budget. The budget includes the continuation of the police vehicle take home program with the planned purchase of an additional 20 vehicles at approximately \$1.7 million. Since implementation in FY 20-21, 60 patrol vehicles have been added, with a total of more than 100 patrol vehicles projected to be added for the program over the next several years. The budget also includes continued funding for community-based violence interruption programs to decrease violent crime through neighborhood engagement.

The General Government service area decreases from \$71.4 million to \$69.3 million, by more than \$2 million. This service area accounts for almost 9% of the budget. Approximately \$1.8 million budgeted in the FY 23-24 budget for compensation increases have been distributed to the appropriate departments in FY 24-25. One-time office renovation expenses totaling \$900,000 are also no longer included.

The Community Services service area increases from \$51.5 million to \$62.4 million, or \$10.9 million, approximately 8% of the overall budget. Parks & Recreation increases \$8.6 million primarily due to the transfer of the Landscape Maintenance program from the former Field Operations Department. The Nussbaum Housing Partnership Revolving Fund FY 24-25 budget is increasing by over \$900,000, of which \$440,000 is for the Tenant Education Advocacy Mediation (TEAM) program expansion to provide eviction delineation, and the remaining is for other homeless prevention activities.



The Debt Service area increases from \$46.9 million to \$47.9 million, or 1.9%. The area accounts for about 6% of the net budget. The Debt Service Fund expenditures include principal and interest payments for all outstanding general obligation bonds, including \$126 million in bonds approved by voters in 2016 and \$135 million in bonds approved by voters in 2022.

The 2022 Bonds include funding for Parks & Recreation, Housing, Libraries, Police, Fire, and Transportation projects. Critical information technology improvements for software, systems, and security are supported through a transfer of \$1 million to the Capital Leasing Fund.

The FY 25-26 projected budget is \$15.1 million, or 1.9%, higher than the adopted FY 24-25 budget.

Personnel costs increase \$14.8 million, or 4.6%, from \$323.5 million to \$338.3 million, representing more than 42% of the overall budget. The adopted budget includes a net decrease of 87.125 FTEs. This is primarily due to a decrease in positions for the Coliseum as vendor managed administration of the complex takes effect July 1. Without the Coliseum decreases, the total net FTEs would increase by 7.88 full-time equivalent (FTE) positions across all funds and departments. Additionally, several positions were reclassified mid-year due to changing responsibilities and market conditions, including heavy equipment operators and crew supervisors. The budget also includes several position reductions to maintain a balanced budget. More position change details can be found in the position change summary and highlighted on service area budget pages.

The budget includes funding to implement a 4% pay structure increase for all eligible employees at over \$5.6 million for wages. Additionally, a 4% increase for roster employees is included. Employee salaries will increase with this structure adjustment, maintaining employees within their pay grade. An additional \$100,000 in funding is included to support departments in addressing outstanding compression issues.

Starting pay will increase to \$49,724 for firefighters and \$57,220 for police officers. After successful graduation from the academy, their pay will increase again to \$51,713 for firefighters and \$59,509 for police officers. Minimum salaries for all other positions will increase 4.2% to \$39,000, or \$18.75 per hour. The City is required to increase its contribution to the North Carolina Local Government Retirement System on behalf of its employees, resulting in an approximate \$2.1 million increase in retirement contribution costs for the total budget.

Maintenance and Operations (M&O) costs, which include transfers from operating funds to capital projects or capital reserve funds, and debt service expenditures, increase from \$405.2 million to \$433.5 million, or almost 7%. The FY 24-25 budget includes several transfers to other funds to support their operation. The General Fund includes transfers to support parking facility debt of \$2.2 million, \$1 million for information technology support and improvement, and debt financing for major equipment replacement and yard cart purchases. The General Fund also includes transfers of \$3.4 million for the Coliseum, \$10.5 million for Guilford Metro 911, and more than \$380,000 for Cemeteries operations.

Capital outlay expenditures are budgeted at \$30.3 million, about \$7.5 million more than the amended FY 23-24 budget. The Equipment Services Fund is projecting rolling stock replacement needs of \$22.6 million in FY 24-25 a \$7.8 million increase compared to \$14.8 million in the current year for the purchases of major fire, police, and solid waste equipment.



Total Net Expenditures by Expenditure Category

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Personnel Costs	\$ 287,966,360	\$ 323,473,728	\$ 338,253,851	\$ 347,247,312
Maintenance & Operations	316,997,222	405,152,078	433,487,642	440,696,800
Capital Outlay	18,995,457	22,771,021	30,269,774	29,140,573
Total Expenditures	\$ 623,959,039	\$ 751,396,827	\$ 802,011,267	\$ 817,084,685



SERVICE AREA SUMMARY

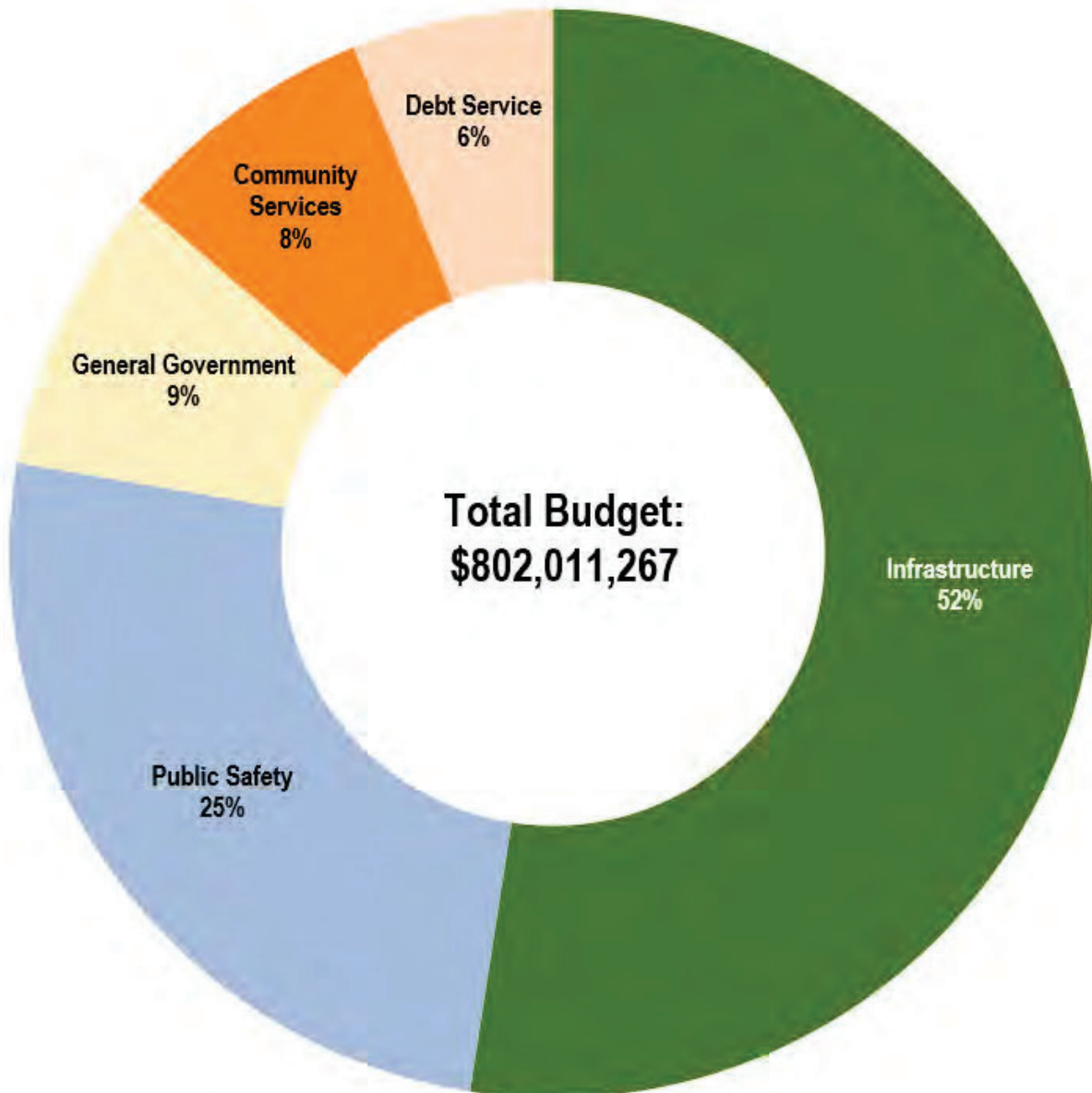
	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Community Services				
Cemeteries Operating Fund	1,021,253	1,090,128	1,180,028	1,200,178
Hotel/Motel Occupancy Tax Fund	4,135,822	6,034,405	6,835,270	6,835,334
Housing and Neighborhood Development	2,437,083	2,447,284	2,445,477	2,487,434
Human Rights	773,304	952,118	1,081,393	1,101,824
Libraries	10,006,386	11,422,397	11,977,945	12,247,515
Nussbaum Housing Partnership Revolving Fund	2,598,846	3,852,467	4,760,173	4,792,438
Parks and Recreation	22,120,044	23,898,372	32,514,519	33,050,384
Non-departmental Community Services	2,007,513	2,312,561	1,994,561	2,050,412
Subtotal	45,100,252	52,009,732	62,789,366	63,765,519
Less Transfers and Internal Charges	479,276	501,061	383,061	438,912
Total Community Services	44,620,976	51,508,671	62,406,305	63,326,607
General Government				
Budget & Evaluation	720,667	981,329	1,040,957	1,063,347
Communications and Marketing	2,319,002	2,437,562	2,558,795	2,634,851
Equipment Services Fund	22,722,681	24,440,686	32,693,114	32,437,560
Executive	8,978,735	15,373,851	16,449,452	17,844,938
Financial & Administrative Services	4,805,293	5,608,181	5,588,907	5,700,758
Graphic Services Fund	895,684	982,689	1,022,546	1,036,545
Information Technology	4,718,480	5,005,434	5,488,780	5,570,708
Legislative	1,401,839	1,067,757	1,132,901	1,107,586
Network Services Fund	13,198,743	19,699,165	19,474,876	19,587,088
Office of the City Attorney	1,621,251	1,643,452	1,953,906	1,979,415
People & Culture	3,809,612	4,224,120	3,848,510	3,921,656
Risk Retention Funds	60,151,857	65,726,320	66,846,608	66,872,552
Non-Departmental	7,440,844	7,542,431	5,319,121	5,841,121
Subtotal	132,784,687	154,732,977	163,418,473	165,598,125
Less Transfers and Internal Charges	79,338,297	83,349,117	94,081,385	93,975,527
Total General Government	53,446,390	71,383,860	69,337,088	71,622,598



	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Infrastructure				
Engineering & Inspections	20,743,212	25,462,076	25,660,119	26,366,195
Transit System (GTA) Fund	19,651,579	31,536,452	35,656,887	35,719,061
Parking Facilities Operating Fund	6,054,245	7,508,273	8,267,016	7,791,141
Planning	3,025,623	3,832,519	4,087,695	4,370,198
Solid Waste & Recycling	39,038,750	44,434,529	32,306,749	32,290,625
Solid Waste Disposal Fund	17,408,152	19,040,259	19,844,537	19,844,537
Special Tax Districts Fund	1,527,804	1,456,125	1,456,125	1,456,125
State Highway Allocation Fund	9,579,000	8,439,000	8,439,000	8,439,000
Stormwater Management Enterprise Fund	8,362,633	12,493,168	15,914,332	16,051,329
Transportation	11,350,967	12,164,410	22,907,624	23,196,872
War Memorial Coliseum Complex Fund	57,052,554	72,842,278	73,309,992	73,309,992
Water Resources Enterprise Fund	136,786,873	166,187,229	187,721,012	193,164,979
Non-Departmental Infrastructure	8,815,810	9,899,310	7,698,760	8,999,310
Subtotal	339,397,200	415,295,628	443,269,848	450,999,364
Less Transfers and Internal Charges	23,398,461	24,143,300	22,868,300	24,268,300
Total Infrastructure	315,998,738	391,152,328	420,401,548	426,731,064
Public Safety				
Emergency Telephone System Fund	1,445,848	1,832,416	1,714,632	1,714,632
Fire Department	68,354,524	71,153,692	77,146,526	79,243,286
Guilford Metro Communications Fund	13,260,853	15,240,663	15,426,237	15,694,890
Police Department	89,848,516	99,120,589	104,021,757	107,151,864
Technical Services Fund	4,998,329	6,829,522	6,950,825	6,986,618
Non-Departmental Public Safety	9,971,693	11,545,830	12,447,111	12,616,239
Subtotal	187,879,763	205,722,712	217,707,088	223,407,529
Less Transfers and Internal Charges	12,459,038	15,315,652	15,713,350	15,882,478
Total General Government	175,420,725	190,407,060	201,993,738	207,525,051
Debt Service				
Capital Leasing Fund	3,653,010	3,224,038	4,139,752	4,139,752
Debt Service Fund	33,995,613	46,924,908	48,379,264	48,386,041
Debt Service Contribution	40,104,000	41,350,000	42,225,000	42,225,000
Subtotal	77,752,623	91,498,946	94,744,016	94,750,793
Less Transfers and Internal Charges	43,280,413	44,554,038	46,871,428	46,871,428
Total Debt Service	34,472,210	46,944,908	47,872,588	47,879,365
Budget Subtotal	782,914,525	919,259,995	981,928,791	998,521,330
Less Transfers and Internal Charges	158,955,486	167,863,168	179,917,524	181,436,645
TOTAL NET BUDGET	623,959,039	751,396,827	802,011,267	817,084,685



Expenditures by Service Area FY 24-25 Budget



TOTAL BUDGET - REVENUES

Revenue estimates are based on actual prior year amounts, current year projections, trend analysis, and general economic forecasts. Each of the major revenue categories are discussed in further detail below the chart.

Total Revenue by Major Type

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Property Tax	\$ 234,459,457	\$ 251,942,725	\$ 264,169,725	\$ 269,197,725
Sales Tax	83,136,622	88,621,330	89,625,417	93,149,000
Intergovernmental Revenue	56,678,840	56,160,987	56,116,881	57,216,945
User Charges	251,936,828	276,556,189	302,822,849	320,531,815
Other Revenues	134,109,818	133,502,307	150,034,970	144,935,889
Interfund Transfers	69,508,143	69,114,387	69,987,267	71,612,246
Appropriated Fund Balance	74,554,629	43,362,070	49,171,682	41,877,710
Subtotal	904,384,336	919,259,995	981,928,791	998,521,330
Less Transfers and Internal Charges	158,955,486	167,863,168	179,917,524	181,436,645
Net Revenues	745,428,849	751,396,827	802,011,267	817,084,685

Property Taxes

The FY 24-25 adopted budget is balanced with a property tax rate of 67.25 cents, the same as the adopted rate for FY 23-24. The tax rate is allocated 62.75 cents to the General Fund, 3.50 cents to the Transit Fund, and 1.00 cent to the Housing Partnership Fund. Property taxes are budgeted at \$264.2 million, an increase of \$12.2 million, or 4.85%, above the amended current year budget. Property taxes make up about 27% of total revenues. Based on information provided by the Guilford County Tax Department, the tax base is estimated at \$38.8 billion with a growth rate of approximately 2% for FY 24-25.

Local Option Sales Tax

The State of North Carolina grants counties the authority to levy a general local sales tax of up to 2.0%. Counties and transportation authorities are also authorized to levy a public transportation sales tax (subject to voter approval), and counties may authorize a restricted county purpose local sales tax of 0.25% (subject to voter approval). The general state sales tax is currently at 4.75%.

Guilford County levies a 2.0% general sales tax. Sales tax distribution among jurisdictions within Guilford County is based on total tax levy of all jurisdictions.



Sales tax revenue for FY 24-25 is projected at \$89.6 million, representing an increase of \$1 million above the amended FY 23-24 budget. The last quarter of FY 23-24 sales taxes receipts indicate slower growth in the current year. This trend is occurring statewide and is projected to continue in FY 24-25. Sales tax revenue is projected to increase by \$1.0 million, or 1.1%, compared to the current year amended budget. For comparison, the past two fiscal years averaged 14% growth. Local option sales tax revenues constitute about 9% of total revenues.

Intergovernmental Revenue

Intergovernmental revenues include those revenues that are collected by the State of North Carolina and returned to local governments, such as the Beer and Wine Tax, Utility Sales Taxes, various cable and satellite service sales taxes (now shared with local governments through the Video Services Competition Act), and portions of the state tax on gasoline. This revenue category also includes contributions from Guilford County for support for the City's Library System, and federal and state grants that help support the Greensboro Transit Agency.

Intergovernmental revenues are budgeted at approximately \$56.1 million, the same as the revised current year budget. Electric Utility and Piped Natural Gas sales revenues are budgeted at \$20.7 million, \$1.2 million, or 6.2% higher than the FY 23-24 budgeted amount.

Telecommunications, video, and satellite revenues increase from \$3.6 million to \$3.8 million. This is a continuation of recent trends in relatively flat revenues from telecommunication sales taxes as consumers continue to abandon landline services.

Powell Bill funds, the City's portion of the state gasoline tax, are budgeted at approximately \$8.4 million for FY 24-25, the same as FY 23-24. The budget includes federal and state funding of \$7.9 million, a slight decrease from FY 23-24. Over \$7.5 million of these grants support transit services.

Shared revenues from beer, wine, and the City's share of the local ABC distribution of sales taxes are projected to decrease by \$2.3 million to \$4.3 million. Recent information shared by the local ABC Board indicates that the distribution may be limited in the coming year due to capital plans and State required fund balance needs. Other state shared revenues are expected to remain largely flat overall.

User Fees, Charges and Licenses

These revenues primarily represent charges for City services that are provided by departments typically operating as enterprises in separate funds. Examples include water and sewer charges, solid waste transfer station tipping fees, parking deck and on-street parking fees, transit fares, Coliseum parking and concessions, and the stormwater management fee. Charges for services provided by General Fund Departments, such as Parks and Recreation and Engineering and Inspections, are also included in this category.

Budgeted revenues for FY 24-25 are \$302.8 million, compared to \$276.6 million for FY 23-24. User fee revenue generated in the Water Resources Fund is a significant portion of this revenue category. Budgeted Water Resources user fee revenue will increase from \$147.8 million to \$165.4 million, an increase of \$17.6 million, or 11%, based on service growth and increased rates. An average rate increase of 8.5% is necessary to ensure debt coverage, maintenance, contaminant mitigation, and capacity improvement projections for the water and sewer system.



Other Revenues

Revenues not otherwise defined are included in this category. These include interest income, internal service charges, proceeds of capitalized leases, donations, and sale of assets. Internal charges, or charges assessed by one department for services rendered for another, are captured in this category. This includes internal printing charges, garage and fleet maintenance charges, and computer service and maintenance charges.

Revenues in this category are budgeted for FY 24-25 at \$150.1 million, compared to \$133.5 million in the current year. Increases are primarily related to anticipated receipts from property sales totaling \$5 million.

Interfund Transfers

Interfund transfers are contributions made by one fund to support operations in another fund, such as contributions from the General Fund to the Solid Waste Management Fund to support refuse disposal, and contributions to the Debt Service Fund to support voter-approved bond project financing. Budgeted interfund transfers for FY 24-25 are \$69.9 million, compared to \$69.1 million in FY 23-24.

The General Fund contribution to the Debt Service Fund increased by approximately \$1.2 million. This increase is necessary to fund debt service principal and interest expenses associated with successful bond referenda in 2009, 2016, and 2022. The transfer to the Guilford Metro 911 Fund is \$10.5 million, about a \$400,000 increase over the current year budget due public safety pay increases and expenses no longer covered by the State 911 Board annual disbursement. The General Fund contribution to the Solid Waste fund remains \$1.9 million to help support disposal and compensation costs. Contributions to support the Coliseum fund will continue at \$3.4 million. General Fund support for the Parking Operations fund decreases \$1.4 million based on anticipated property sales.

Fund Balance

The City of Greensboro fund balance policy states that each year, the estimated savings realized from unexpended appropriations in the General Fund shall be evaluated with respect to appropriation to the following year's revenue budget as appropriated fund balance, to assist in financing that year's budget. Appropriated fund balance budgets across all funds increases from \$43.4 million to \$49.2 million. Appropriated fund balance for the General Fund is \$8.4 million, or 2% of the total General Fund budget. This is a slightly higher utilization percentage than the fund balance included in the amended FY 23-24 budget of \$1.6, and represents an increase of \$1.9 million. The Water Resources Fund includes an increase of fund balance appropriations of approximately \$3.3 million compared to the previous year.



PROPERTY TAX RATE

The property tax rate for the FY 24-25 adopted budget is 67.25 cents per \$100 of assessed value, the same as the adopted FY 23-24 rate. The tax rate is allocated at 62.75 cents to the General Fund, 3.50 cents to the Transit Fund, and 1.0 cents to the Nussbaum Housing Partnership Fund. The accompanying chart shows the City of Greensboro tax rates since FY05-06. The FY 25- 26 projected budget is balanced with an overall tax rate of 67.25 cent, the same as the FY 24-25 rate.

Tax Rates and Valuations

Year	Tax Rate	General Fund	Economic Development	Housing Partnership	Transit Fund	Assessed Valuation
FY 04-05*	.5675	0.5500			.0175	20,958,789,781
FY 05-06	.5675	.5475			.0200	21,259,854,794
FY 06-07	.6150	.5800			.0350	22,054,637,868
FY 07-08	.6350	.6000			.0350	22,594,699,541
FY 08-09	.6350	.6000			.0350	24,184,833,849
FY 09-10	.6350	.6000			.0350	24,348,151,212
FY 10-11	.6325	.5975			.0350	24,219,785,239
FY 11-12	.6325	.5918		.0070	.0337	24,456,470,950
FY 12-13*	.6325	.5897	.0025	.0069	.0334	24,660,976,137
FY 13-14	.6325	.5872	.0050	.0069	.0334	25,423,086,180
FY 14-15	.6325	.5872	.0050	.0069	.0334	25,272,730,744
FY 15-16	.6325	.5872	.0050	.0069	.0334	25,670,533,471
FY 16-17	.6325	.5856	.0050	.0069	.0350	26,075,817,552
FY 17-18*	.6325	.5856	.0050	.0069	.0350	27,506,258,623
FY 18-19	.6325	.5856	.0050	.0069	.0350	27,942,839,631
FY 19-20	.6625	.6156	.0050	.0069	.0350	29,095,112,529
FY 20-21	.6625	.6206		.0069	.0350	29,692,728,008
FY 21-22	.6625	.6206		.0069	.0350	29,750,834,729
FY 22-23*	.6325	.5875		.0100	.0350	36,797,562,983
FY 23-24	.6725	.6275		.0100	.0350	38,344,870,632
FY 24-25	.6725	.6275		.0100	.0350	39,303,500,000

* Property Revaluation

The Greensboro Area Transit Agency Fund tax rate was established in FY 90-91 to begin City participation in an improved transit system. The tax was authorized on November 8, 1988, by referendum, in an amount not to exceed 3.5 cents.

In FY 90-91, Municipal Service Districts were created for the College Hill and Dunleath Neighborhoods, with properties in the two neighborhoods assessed an additional .05 tax levy. In FY 11-12, the College Hill Special Tax Levy was reduced from five cents to one cent. The tax rate for these service districts will remain the same as the current year, 5 cents for the Dunleath Neighborhood and 1 cent for the College Hill Neighborhood.

Beginning in FY 04-05 a Business Improvement District was established for downtown Greensboro to provide specialized services for the area. A separate tax rate of 9 cents is set for properties within the district boundaries, and will remain the same for FY 24-25.



TOTAL BUDGET - POSITION CHANGES

The accompanying charts show the net changes in full-time equivalent (FTE) positions by Service Area and by Fund Type for FY 24-25 through projections for FY 25-26.

The FY 24-25 budget includes a net decrease of 87.125 FTEs. This is primarily due to a decrease in positions for the Coliseum as vendor managed administration of the complex takes effect July 1. Coliseum positions were decreased by 95 FTEs to accommodate this change. Without the Coliseum decreases, total net FTEs would increase by 7.875 FTE positions across all funds and departments. Mid-year additions total 15 FTEs, while positions related to service enhancements total an additional 5 FTEs. The budget includes a reduction of 5 FTEs and the conversion of two part-time positions to full-time.

During FY 23-24, the Infrastructure service area underwent a significant realignment of operations resulting in 124 employees being transferred to other departments from Field Operations, now rebranded as the Solid Waste and Recycling Department (SWR). The Transportation department received sixty-two (62) positions including Crew Leaders, Crew Members, and Heavy Equipment Operators that will focus on street, sidewalk and greenway construction. Two (2) of the transferred positions were reclassified into a Technology Administrator and Inventory Specialist to support the increased staffing. The Parks and Recreation department received sixty (60) positions that will focus on landscape services, roadside mowing and trimming, and Downtown maintenance and support. One (1) crew member position was transferred from SWR and reclassified to a Planning Technician in the Planning Department to assist with development services needs and one (1) Inventory Supervisor position was transferred from the General Fund and converted to a Stormwater Superintendent in the Stormwater Fund. Related to this realignment, thirty-seven (37) positions were transferred from the Solid Waste division to the Water Resources division of the Stormwater Fund, these employees will support stormwater construction and drainage pipe cleanup.

Other FY23-24 changes that occurred mid-year include the addition of (1) Lead Signals Technician and one (1) Signals Technician in the Transportation Department to support the Neighborhood Traffic Safety Program, two (2) Water Safety Instructor at the Greensboro Aquatics Center and the conversions of one (1) Call Center Representative and one (1) Administrative Support Specialist from Part-Time to Full-Time.

The Executive Department added several positions to improve key priority areas including one (1) Behavioral Crisis Counselor and one (1) BHRT Community Outreach Coordinator to the Office of Community Safety, one (1) MWBE Program Manager to support small business, and one (1) Executive Administrative Coordinator. One intergovernmental relations managers was eliminated mid-year due to changes to operational approaches. Staff reductions also include the elimination of one (1) Assistant City Manager.

Other General Government service area mid-year changes include the elimination of one (1) General Services Director Position and the addition of one (1) Assistant City Clerk, one (1) Fair Housing Investigator supporting housing equity, and one (1) Software Engineer. Creative Greensboro transferred one (1) Special Events Coordinator and (1) Strategy and Systems Specialist to the Parks & Recreation Department.



Operational needs were addressed by transferring one (1) Programs Tech position from the Police Department to the Office of Community Safety to enhance resource coordination and the addition of one (1) Research Scientist Position. Guilford Metro 911 eliminated one (1) vacant Operations Manager position to increase resource capacity.

FY 24-25 service enhancements address critical operational needs within Public Safety with the additional of one (1) Electronic Process Specialist in the Technical Services Fund, to help meet increased demand for bi-directional amplifier (BDA) inspections. Proper inspections ensure that Fire and Police radios communicate properly within public and private buildings. One (1) HR Business Partner position was added to the Fire Department to support expanded personnel needs, including the new Civil Service Board. Additional staff reductions based on program priorities include the elimination of one (1) general services director and one (1) cashier in the Financial and Administrative Services department.

Other FY24-25 service enhancements include one (1) Cyber Security Manager in the Network Services Fund, one (1) Planner position in the Planning Department, and one (1) Engineering Tech in the Transportation Department.



Full Time Equivalent Position Changes by Department / Fund

SERVICE AREAS	2023-24	New		Mid-Year	2024-25	2025-26
		Issues	Transfers	Changes		
Community Services						
Cemeteries Fund	11.44				11.44	11.44
Hotel / Motel Occupancy Tax Fund	0.03				0.03	0.03
Human Rights	7.40			1.00	8.40	8.40
Libraries	109.25				109.25	109.25
Housing and Neighborhood Development	18.00				18.00	18.00
Nussbaum Housing Partnership Fund	10.50		-0.75		9.75	9.75
Parks & Recreation	175.02		60.48	0.25	235.75	235.75
Subtotal	331.64	0.00	59.73	1.25	392.62	392.62
General Government						
Budget and Evaluation	8.00				8.00	8.00
Communications & Marketing	24.00				24.00	24.00
Debt Service Fund	2.05				2.05	2.05
Equipment Services	52.50				52.50	52.50
Executive	57.36	-1.00	0.00	3.00	59.36	59.36
Financial and Administrative Services	47.92	-2.00			45.92	45.92
Graphic Services	7.75				7.75	7.75
Information Technology	24.35		3.00		27.35	27.35
Office of the City Attorney	8.00		0.75		8.75	8.75
Legislative	4.00			1.00	5.00	5.00
Network Services/Telecommunications	21.65	1.00		0.00	22.65	22.65
People & Culture	28.80		-3.00		25.80	25.80
Risk Retention Funds	7.40				7.40	7.40
Subtotal	293.78	-2.00	0.75	4.00	296.53	296.53
Infrastructure						
Engineering & Inspections	169.50				169.50	169.50
Solid Waste & Recycling	250.15		-123.48	-1.00	125.67	125.67
Greensboro Transit Agency	26.00			0.25	26.25	26.25
Parking Facilities Fund	20.13				20.13	20.13
Planning	29.70	1.00			30.70	30.70
Solid Waste Management Fund	35.83				35.83	35.83
Stormwater Management	87.00		0.00		87.00	87.00
Transportation	63.93	1.00	63.00	2.00	129.93	129.93
War Memorial Coliseum Complex	118.00			-95.00	23.00	23.00
Water Resources Enterprise	372.43		0.00	0.38	372.80	372.80
Subtotal	1,172.66	2.00	-60.48	-93.38	1,020.80	1,020.80



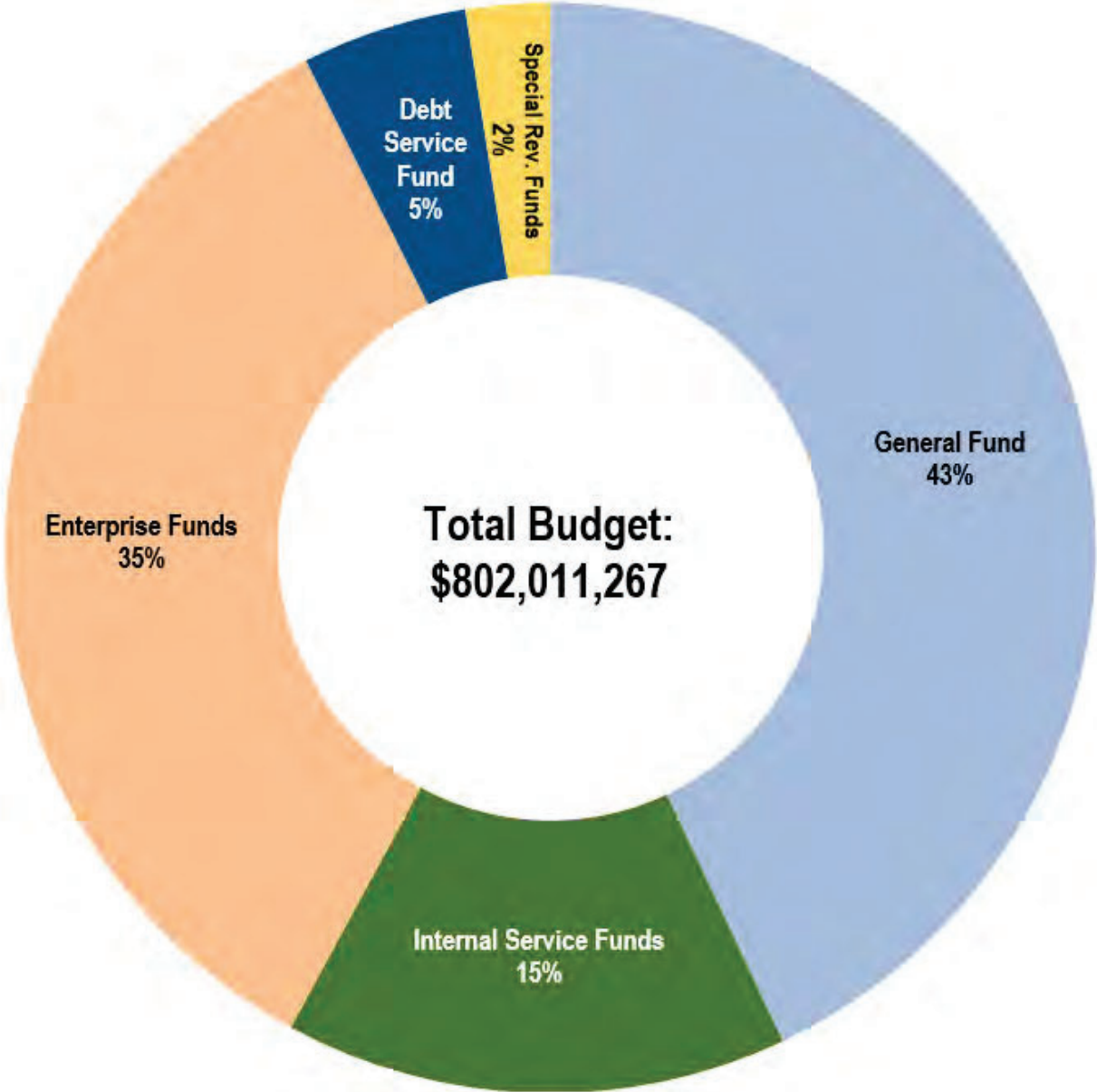
Public Safety						
Fire	612.00	1.00			613.00	613.00
Guilford Metro Communications	113.00	-1.00			112.00	112.00
Police	783.38		-1.00	1.00	783.38	783.38
Technical Services	9.00	1.00			10.00	10.00
Subtotal	1,517.38	1.00	-1.00	1.00	1,518.38	1,518.38
TOTAL	3,315.45	1.00	-1.00	-87.13	3,228.32	3,228.32

Full Time Equivalent Position Changes by Fund Type

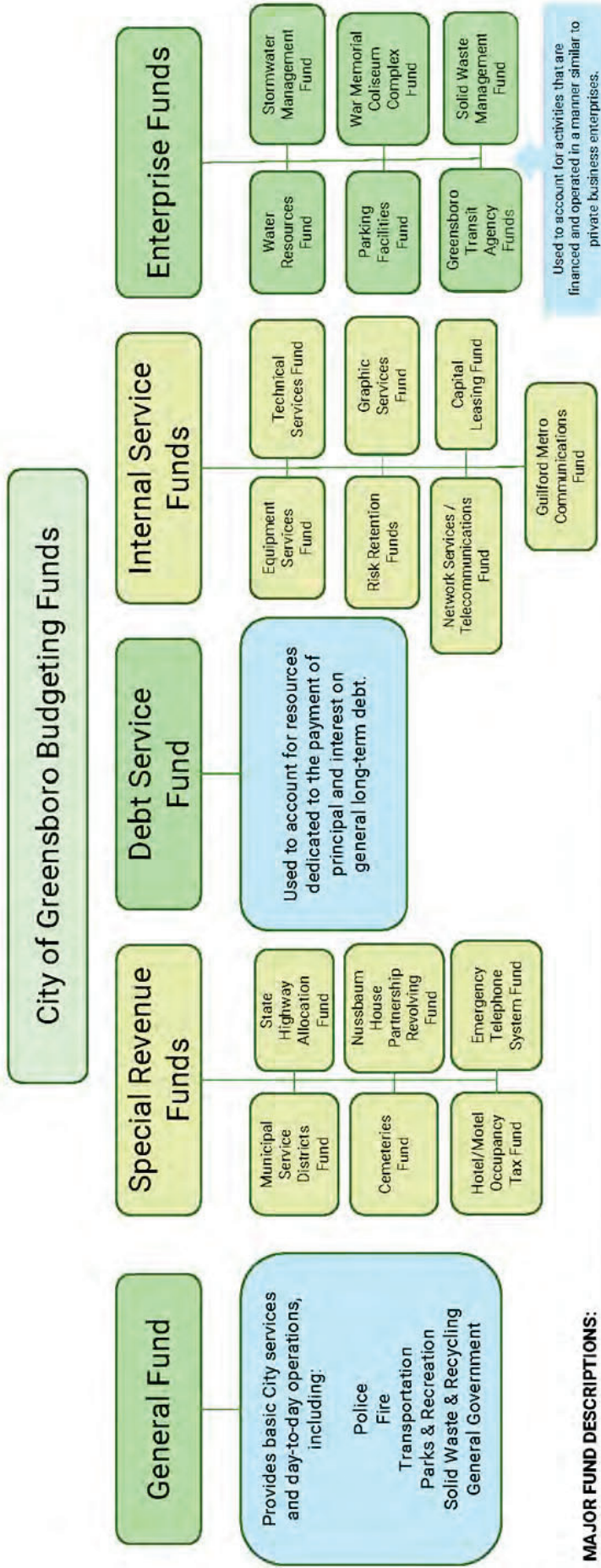
Fund	2023-24	New		Mid-Year	2024-25	2025-26
		Issues	Transfers	Changes		
General Fund	2,420.75	0.00	-0.25	7.25	2,427.74	2,427.74
Special Revenue Funds	21.97	0.00	-0.75	0.00	21.22	21.22
Debt Service Fund	2.05	0.00	0.00	0.00	2.05	2.05
Enterprise Funds	659.38	0.00	0.00	-94.38	565.01	565.01
Internal Service Funds	211.30	1.00	0.00	0.00	212.30	212.30
TOTAL	3,315.45	1.00	-1.00	-87.13	3,228.32	3,228.32



FUND SUMMARY



BUDGET FUND STRUCTURE



Used to account for activities that are financed and operated in a manner similar to private business enterprises.

Used to account for the financing of goods or services provided by one department or agency of government, to others within the government, on a cost-reimbursement basis.

MAJOR FUND DESCRIPTIONS:

- General Fund** – Accounts for all resources that are not otherwise required by state law or local ordinance to be accounted for in a separate fund. General Fund revenues primarily consist of property taxes, sales taxes, intergovernmental revenue, as well as various licenses and user fees.
- Water Resources Fund** – Accounts for the provision of water and sewer services to customers in the available service area. All activities necessary to provide these services are accounted for in this fund, including water treatment and distribution, wastewater treatment and discharge, infrastructure maintenance, and debt service.
- Solid Waste Management Fund** – Accounts for the provision of waste disposal and recycling operations of the City, including transfer stations and landfills.
- War Memorial Coliseum Complex Fund** – Accounts for the operation of all entities within the Coliseum entertainment complex. For the purposes of this book, the Performing Arts Fund is included as part of this fund.

TOTAL BUDGET - FUND SUMMARY

The accounting policies of the City of Greensboro conform to generally accepted accounting principles (GAAP) applicable to governmental units. The accounts of the City are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Governmental resources are allocated to and accounted for in individual funds based on the purposes for which they are to be spent and the means by which spending activities are controlled. The various operating funds are grouped into five major fund categories defined as follows:

General Fund

The General Fund is used to provide for basic City services and day-to-day operations. The major operating activities include police, fire, transportation, parks and recreation, as well as solid waste and recycling. It accounts for all resources that are not required by State law or local ordinance to be accounted for in a separate fund. General Fund revenues primarily consist of property taxes, the local option sales tax, intergovernmental revenue, licenses, permits, and fees.

Special Revenue Funds

Special Revenue Funds account for the proceeds of specific revenue sources. These funds are established to meet a specific purpose, but the services they provide are not mandated by law.

These funds are:

- Cemeteries Fund
- Emergency Telephone System Fund
- Hotel/Motel Occupancy Tax Fund
- Special Tax Districts Fund
- Nussbaum Housing Partnership Revolving Fund
- State Highway Allocation Fund

Debt Service Fund

A Debt Service Fund is used to account for resources dedicated to the payment of principal and interest on general long-term debt. While current revenues provide funding for some capital projects, most are funded through the issuance of General Obligation Bonds. The bonds must be paid for annually in principal and interest payments.

Enterprise Funds

Enterprise Funds are used to account for activities that are financed and operated in a manner similar to private business enterprises, where the expenses of providing the service are financed primarily through user fees.



These funds are:

Greensboro Area Transit Agency Fund
Parking Facilities Fund
Solid Waste Management Fund
Stormwater Management Fund
War Memorial Coliseum Complex Fund
Performing Arts Fund
Water Resources Fund

Internal Service Funds

Internal Service Funds are used to account for the financing of goods or services provided by one department or agency of a government to others within the government on a cost-reimbursement basis. These services include technology, equipment, printing, insurance, and vehicle maintenance.

These funds are:

Capital Leasing Fund
Equipment Services Funds
Graphic Services Fund
Guilford Metro Communications Fund
Network Services/Telecommunications Fund
Technical Services Fund
Risk Retention Funds

The charts on the following pages show actual operating expenditures for each fund in FY 2022-23, the amended FY 2023-24 budget, the recommended FY 2024-25 budget, and the projected FY 2025-26 budget.



TOTAL EXPENDITURES BY FUND

Fund Type	Actual	Budget	Adopted	Projected
	2022-23	2023-24	2024-25	2025-26
General Fund	364,413,147	403,879,804	421,896,565	433,061,538
Special Revenue Funds				
Cemeteries Operating Fund	1,021,253	1,090,128	1,180,028	1,200,178
Emergency Telephone System Fnd	1,445,848	1,832,416	1,714,632	1,714,632
Hotel/Motel Occupancy Tax Fund	4,135,822	6,034,405	6,835,270	6,835,334
Nussbaum Housing Partnership Revolving Fund	2,598,846	3,852,467	4,760,173	4,792,438
Special Tax Districts Fund	1,527,804	1,456,125	1,456,125	1,456,125
State Highway Allocation Fund	9,579,000	8,439,000	8,439,000	8,439,000
	20,308,573	22,704,541	24,385,228	24,437,707
Debt Service Fund	33,995,613	46,924,908	48,379,264	48,386,041
Enterprise Funds				
Transit System (GTA) Fund	19,651,579	31,536,452	35,656,887	35,719,061
Parking Facilities Operating Fund	6,054,245	7,508,273	8,267,016	7,791,141
Solid Waste Disposal Fund	17,408,152	19,040,259	19,844,537	19,844,537
Stormwater Management Fund	8,362,633	12,493,168	15,914,332	16,051,329
War Memorial Coliseum Complex Fund	57,052,554	72,842,278	73,309,992	73,309,992
Water Resources Enterprise Fund	136,786,873	166,187,229	187,721,012	193,164,979
	245,316,036	309,607,659	340,713,776	345,881,039
Internal Service Funds				
Capital Leasing Fund	3,653,010	3,224,038	4,139,752	4,139,752
Equipment Services Fund	22,722,681	24,440,686	32,693,114	32,437,560
Graphic Services Fund	895,684	982,689	1,022,546	1,036,545
Guilford Metro Communications Fund	13,260,853	15,240,663	15,426,237	15,694,890
Network Services Fund	13,198,743	19,699,165	19,474,876	19,587,088
Technical Services Fund	4,998,329	6,829,522	6,950,825	6,986,618
Risk Retention Funds	60,151,857	65,726,320	66,846,608	66,872,552
	118,881,156	136,143,083	146,553,958	146,755,005
Total Expenditures	782,914,525	919,259,995	981,928,791	998,521,330
Less Transfers and Internal Charges	158,955,486	167,863,168	179,917,524	181,436,645
Net Expenditures	623,959,039	751,396,827	802,011,267	817,084,685



TOTAL EXPENDITURES BY SERVICE AREA

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
General Fund				
Community Services	37,344,330	41,032,732	50,013,893	50,937,570
Debt Service	40,104,000	41,350,000	42,225,000	42,225,000
General Government	35,815,723	43,884,117	43,381,330	45,664,381
Infrastructure	82,974,361	95,792,844	92,660,947	95,223,199
Public Safety	168,174,734	181,820,111	193,615,394	199,011,388
	364,413,147	403,879,804	421,896,565	433,061,538
Special Revenue Funds				
Community Services	7,755,922	10,977,000	12,775,471	12,827,950
Infrastructure	11,106,804	9,895,125	9,895,125	9,895,125
Public Safety	1,445,848	1,832,416	1,714,632	1,714,632
	20,308,573	22,704,541	24,385,228	24,437,707
Debt Service Fund				
Debt Service	33,995,613	46,924,908	48,379,264	48,386,041
	33,995,613	46,924,908	48,379,264	48,386,041
Enterprise Funds				
Infrastructure	245,316,036	309,607,659	340,713,776	345,881,038
	245,316,036	309,607,659	340,713,776	345,881,038
Internal Service Funds				
Debt Service	3,653,010	3,224,038	4,139,752	4,139,752
General Government	96,968,965	110,848,860	120,037,143	119,933,745
Public Safety	18,259,182	22,070,185	22,377,063	22,681,508
	118,881,156	136,143,083	146,553,958	146,755,005
Total Expenditures	782,914,525	919,259,995	981,928,791	998,521,330
Less Transfers and Internal Charges	158,955,486	167,863,168	179,917,524	181,436,645
Net Expenditures	623,959,039	751,396,827	802,011,267	817,084,685



GENERAL FUND

The accompanying chart shows a service area comparison of General Fund expenditures for FY22-23 actual expenditures, the FY23-24 amended budget, the FY24-25 adopted budget, and the FY25-26 projected budget. The FY24-25 adopted budget of \$421,896,565 is \$18 million, or 4.5% higher than the amended FY23-24 budget. The budget includes approximately \$875,000 in additional debt service, \$6.8 million in compensation adjustments, \$9.6 million in maintenance and operations increases, with \$1.7 million in supply and contract cost increases, and \$829,000 in additional economic development incentives costs.

General Fund Expenditures by Service Area

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Community Services	\$ 37,344,330	\$ 41,032,732	\$ 50,013,893	\$ 50,937,570
Debt Service	40,104,000	41,350,000	42,225,000	42,225,000
General Government	35,815,723	43,884,117	43,381,330	45,664,381
Infrastructure	82,974,361	95,792,844	92,660,947	95,223,199
Public Safety	168,174,734	181,820,111	193,615,394	199,011,388
Total Expenditures	\$ 364,413,147	\$ 403,879,804	\$ 421,896,565	\$ 433,061,538

The Public Safety service area, which includes Police, Fire, and the General Fund support for the Guilford Metro 911 Fund, is the largest service area in the General Fund. The total service area budget is \$193.6 million, which is about 46% of the total General Fund. The budget is almost \$11.8 million, or 6.5%, higher than the current year budget. The budget includes funding to increase pay for graduates of the police academies \$59,509 and fire academies \$51,713. The Fire budget increases by approximately \$4.3 million to support the financed replacement of fire trucks. The continuation of the police take-home vehicle program with the purchase of an additional 20 vehicles for approximately \$1.7 million is also included.

The Infrastructure service area, which includes Solid Waste and Recycling (formerly known as Field Operations), Transportation, Engineering and Inspections, Planning and contributions to Solid Waste Management and the Coliseum Funds, is the second largest service area at \$92.7 million, or 22% of the General Fund. The Infrastructure budget decreases by \$3.1 million. A portion of the decrease is contributed to the strategic realignment of Solid Waste and Recycling services to improve service delivery. Roadside mowing, landscape services and downtown maintenance divisions moved from Solid Waste and Recycling to Parks and Recreation. Other services also moved from Solid Waste and Recycling to the Transportation and Water Resources Departments.



The Community Services service area, which includes Library, Housing and Neighborhood Development, Parks and Recreation and Human Rights Departments is \$50 million. This service area represents about 12% of the General Fund Budget. As part of a realignment of city services, about 59 positions and related operational expenses were transferred from Solid Waste and Recycling to Parks and Recreation.

The General Government service area budget is \$43.4 million. Transfers from the General Fund to the Parking and Cemeteries Funds decreased by a total of \$1.5 million. The service area budget eliminates several vacant positions to better align organizational resources and needs which is detailed in the position change section of the document.

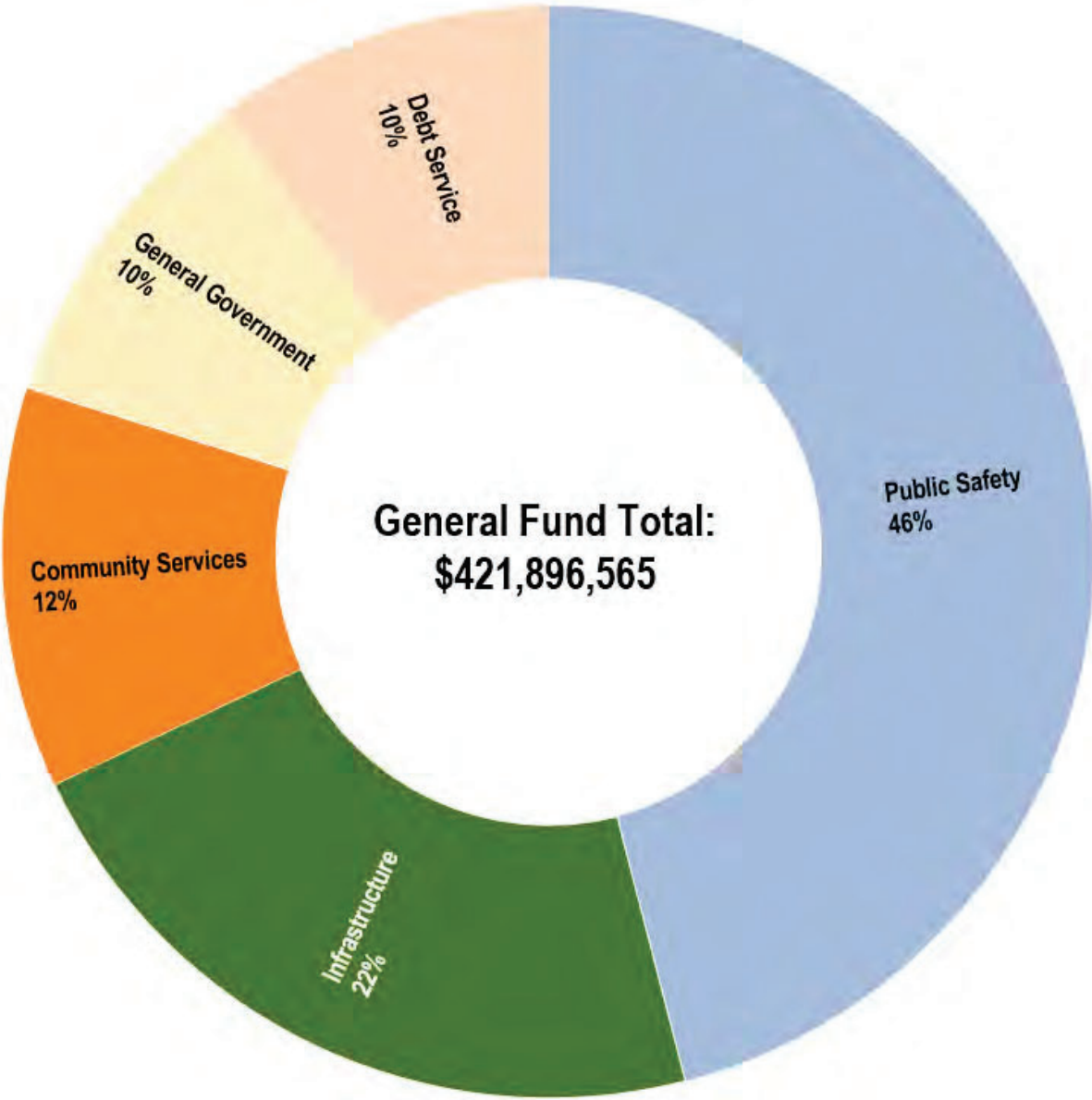
The budgeted contribution to the Debt Service Fund will increase by \$875,000 to \$42.2 million. The increase will continue to support debt repayment associated with previously approved bonds and further support fund balance goals.

The FY 25-26 projected budget of \$433.0 million is \$11.2 million, or 2.6%, higher than the adopted FY 24-25 budget.



General Fund Expenditures by Service Area

FY 24-25 Budget



General Fund Expenditure Highlights

Expenditures By Category

The chart shows a comparison of General Fund expenditures by category for FY 22-23 actual expenditures, the FY 23-24 amended budget, the FY 24-25 adopted budget, and the FY 25-26 projected budget.

General Fund Expenditures by Expenditure Category

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Personnel Costs	\$ 214,696,792	\$ 240,756,642	\$ 250,921,883	\$ 257,856,220
Maintenance & Operations	149,039,950	162,878,162	170,649,682	175,205,318
Capital Outlay	676,405	245,000	325,000	-
Total Expenditures	\$ 364,413,147	\$ 403,879,804	\$ 421,896,565	\$ 433,061,538

The FY 24-25 General Fund budget includes personnel cost of \$250.9 million, \$10.2 million or 4.2% higher than the current revised budget. Personnel cost represent the largest portion of General Fund expenditures, at almost 60% of overall expense.

The General Fund has a net increase of 7 FTEs. The General Fund includes an increase of 11.25 full-time equivalent (FTE) positions. There is also the elimination of 4.25 FTEs and delayed hiring of select positions to prioritize resources. A total of 8 FTEs were added as part of mid-year position requests and reorganizations. Three (3) additional FTEs were added as a service enhancement to support various organizational initiatives. Several position changes are included for a variety of General Fund Departments detailed in the Position Summary section of the document.

The budget includes funds to implement a 4% salary structure adjustment for all benefited employees and a 4% salary increase for roster employees. The adjustment will increase the minimum salary from \$18.00 to \$18.75 or \$39,000 per year. Starting pay will increase to \$49,724 for Fire and \$57,220 for Police, and pay for both will increase an additional 4% upon graduation from the respective academies. The budget also continues efforts to address remaining wage compression concerns and includes required increases to retirement system contributions made by the City for all employees.

Maintenance and Operations (M&O) expenditures, including transfers to other funds and debt services, are budgeted at \$170.6 million, roughly \$7.7 million or 4.8% higher than the current year amended budget. M&O expenses represent approximately 40% of the General Fund budget. Increased service and contract cost for stormwater, fire truck replacement, contracted security, and other services are included at approximately \$5.8 million. Approximately an additional \$793,000 is included due to street light program electric rate increases. Implementation of the Police Take-home Vehicle program will continue and is budgeted at approximately \$1.7 million.



Transfers to the Debt Service fund increase approximately \$875,000 due to debt service needs. The transfer to the Guilford Metro Communication Fund increases \$481,374 to support technology expenses and revenue shortages due to the required reimbursement to the Emergency Telephone System Fund. The transfer to the Parking Fund decreases by approximately \$1.4 million. This decrease is due to the anticipated sell of property. The General Fund contribution to several funds will continue at current year levels: Coliseum \$3,400,000, and the Solid Waste Management Fund at \$1,930,537. Capital outlay, expenses for equipment and vehicles and other assets over \$5,000 which have a useful life of more than one year, is budgeted at \$325,000. This is directly related to the purchase of a solid waste vehicle.

The FY 25-26 projected budget of \$433,061,539 is \$11.2 million, or 2.6% higher than the FY 24-25 budget.



General Fund Revenue Highlights

Revenues:

Listed below is a summary chart of the major General Fund revenue estimates.

General Fund Revenue by Major Type

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Property Tax	\$ 216,898,409	\$ 234,109,000	\$ 245,649,000	\$ 250,396,000
Sales Tax	82,442,155	88,422,330	89,426,417	92,950,000
Intergovernmental Revenue	34,704,355	34,465,050	33,624,084	34,724,084
User Charges	23,962,019	24,802,440	25,347,269	25,347,269
Other Revenues	11,042,242	8,880,486	12,581,283	8,981,283
Interfund Transfers	6,910,003	6,666,000	6,866,000	6,866,000
Appropriated Fund Balance	13,103,735	6,534,498	8,402,512	13,796,902
Total Revenue	\$ 389,062,917	\$ 403,879,804	\$ 421,896,565	\$ 433,061,538

Property Tax

Property tax represents almost 58% of revenues. The FY 24-25 General Fund budget is balanced with a 62.75 cent property tax rate. This rate is the same as the rate for the adopted FY 23-24 budget. Property tax revenues are budgeted to increase \$11.5 million or 4.9%, to \$245.6 million. Tax base growth is projected at nearly 2% from FY 23-24 based on updated property values from the Guilford County Tax Department. The second year projected General Fund budget is balanced with same tax rate adopted in FY 24-25.

Sales Tax

Sales tax revenue is 22% of General Fund revenues. The last quarter of FY 23-24 sales taxes receipts indicate slower growth in the current year. This trend is occurring statewide and is projected to continue in FY 24-25. Sales tax revenue is projected to increase by \$1.0 million or 1.1% compared to the current year amended budget. For comparison, the past two fiscal years averaged 14% growth. For FY 24-25, sales tax receipts are projected to increase 2% above revised estimates for the current year.

Intergovernmental Revenues

Intergovernmental revenues include those revenues that are collected by the State of North Carolina and returned to local governments, such as the Beer and Wine Tax, Utility Sales Tax, various cable and satellite service sales taxes (now shared with local governments through the Video Service Competition Act), and portions of the state tax on gasoline. The revenue category also includes contributions from Guilford County to support the City’s Library System.



Intergovernmental revenues are budgeted at approximately \$33.6 million, about \$841,000, or 2.4%, less than the previous year budget of \$34.5 million. Electric Utility and Piped Natural Gas sales tax revenues are budgeted at \$20.7 million, \$1.2 million higher than FY 23-24. Other state shared revenues such as telecommunications are expected to remain largely flat overall. Shared revenues from beer, wine, and the City's share of the local ABC distribution of sales taxes is projected to decrease by \$2.3 million, or 42.9%. Information provided by the local ABC Board indicates the reduced distribution is necessary due to ABC Board capital plans and State required fund balance.

User Fees, Charges and Licenses

Charges for programming and services provided by General Fund departments, such as Parks and Recreation, Solid Waste and Recycling, and Engineering and Inspections are included in this category. The FY 24-25 budget of \$25.3 million is approximately \$544,830, or 2.2% more than the previous year budget. Various Parks and Recreation user fees increase approximately \$117,000. Development service fees increase approximately \$66,000 to achieve a higher overall cost recovery of services provided.

Other Revenues

Revenues not otherwise defined are included in this category. These include interest income, internal service charges, donations, and sale of assets. These revenues are estimated at \$12.6 million, about 41.7% higher than the current year budget primarily due to internal lease charges for equipment and the planned sale of city properties.

Transfers from Other Funds

The General Fund receives transfers from Special Revenue Funds, which have been established to account for specific revenue sources received by the City that are typically also tied to specific expenses. The transfer from the State Highway (Powell Bill) Fund is budgeted at \$5.6 million to offset a variety of eligible transportation and road maintenance expenses budgeted in the General Fund. The General fund will also receive a contribution from Transportation Bond Funds in the amount of \$720,000 to offset eligible professional services expenditures absorbed in the General Fund. A \$500,000 transfer from the Network Services Fund is included in FY 24-25 to support network and computer software increases.

Fund Balance

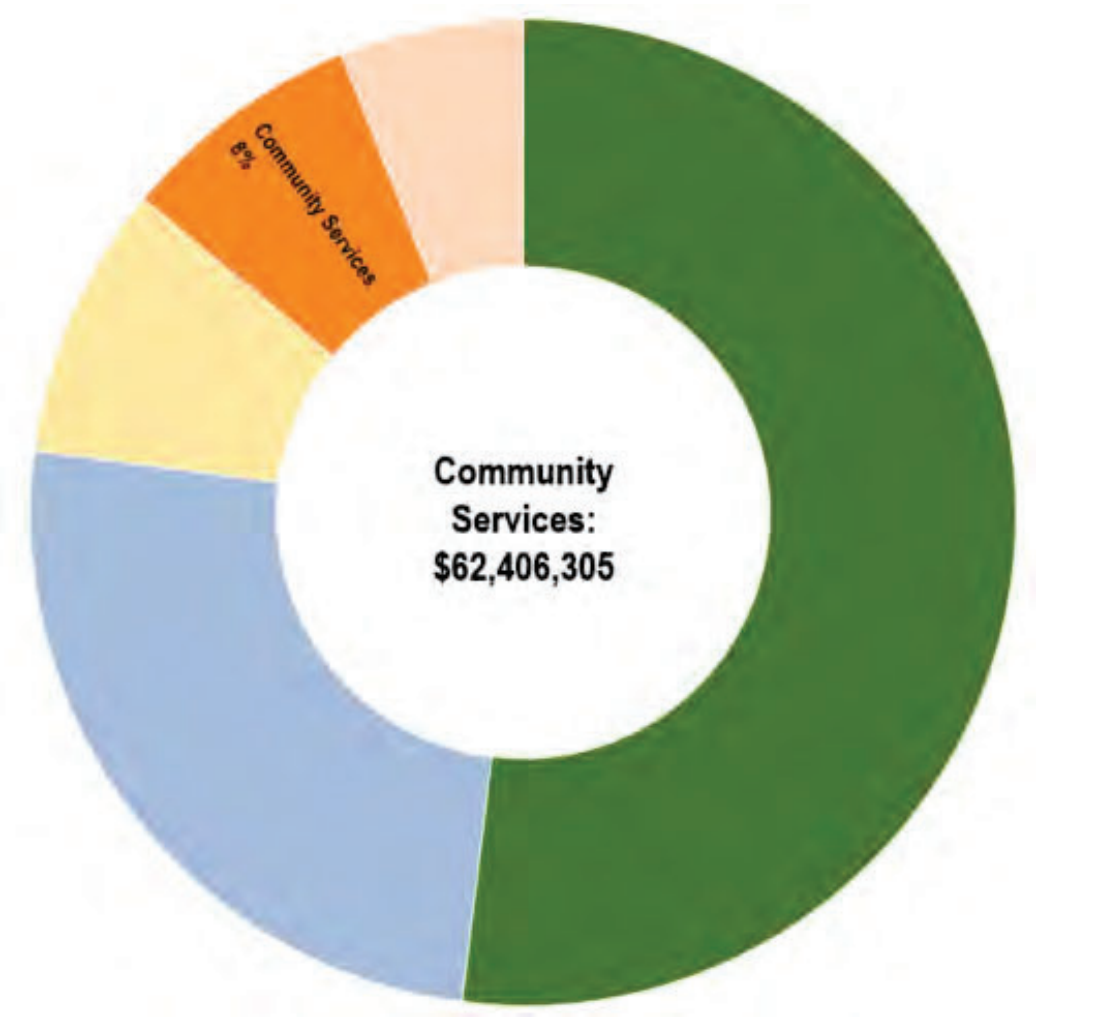
The fund balance appropriation for the FY 24-25 General Fund budget is \$8.4 million, or 2.0% of the total budget. This is a slightly higher utilization percentage than the fund balance included in the amended FY 23-24 budget of 1.6%, and represents an increase of \$1.9 million. Increased fund balance usage is required as expenditure growth for FY 24-25 is expected to outpace revenue growth overall. The total appropriated fund balance amount does not include additional fund balance appropriations that will be necessary to carry forward outstanding purchase orders at the end of FY 23-24.

The FY 25-26 projected fund balance appropriation is \$13.9 million or 64.2% higher than the adopted FY 24-25 budget.



COMMUNITY SERVICES

- Cemeteries
- Hotel/Motel Occupancy Tax Fund
- Human Rights
- Libraries
- Housing and Neighborhood Development
- Nussbaum Housing Partnership Revolving Fund
- Parks and Recreation
- Non-Departmental Community Services



COMMUNITY SERVICES SERVICE AREA SUMMARY

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Expenditures				
Cemeteries Operating Fund	1,021,253	1,090,128	1,180,028	1,200,178
Hotel/Motel Occupancy Tax Fund	4,135,822	6,034,405	6,835,270	6,835,334
Housing and Neighborhood Development	2,437,083	2,447,284	2,445,477	2,487,434
Human Rights	773,304	952,118	1,081,393	1,101,824
Libraries	10,006,386	11,422,397	11,977,945	12,247,515
Nussbaum Housing Partnership Revolving Fund	2,598,846	3,852,467	4,760,173	4,792,438
Parks and Recreation	22,120,044	23,898,372	32,514,519	33,050,384
Non-departmental Community Services	2,007,513	2,312,561	1,994,561	2,050,412
Subtotal	45,100,252	52,009,732	62,789,366	63,765,519
Less Transfers and Internal Charges	479,276	501,061	383,061	438,912
Total Community Services Expenditures	44,620,976	51,508,671	62,406,305	63,326,607

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Revenues				
Cemeteries Operating Fund	1,107,586	1,090,128	1,180,028	1,200,178
Hotel/Motel Occupancy Tax Fund	6,226,355	6,034,405	6,835,270	6,835,334
Housing and Neighborhood Development	387,219	362,000	362,000	362,000
Human Rights	9,750	22,500	22,500	22,500
Libraries	2,060,998	2,073,025	2,145,649	2,145,649
Nussbaum Housing Partnership Revolving Fund	4,096,332	3,852,467	4,760,173	4,792,438
Parks and Recreation	2,582,330	2,596,766	2,810,326	2,810,326
Subtotal	16,470,570	16,031,291	18,115,946	18,168,425
General Fund Contributions	32,304,033	35,978,441	44,673,420	45,097,094
Less Transfers and Internal Charges	479,276	501,061	383,061	438,912
Total Community Services Revenues	48,295,327	51,508,671	62,406,305	62,826,607

Total FTE Positions	330.642	331.642	392.617	392.617
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COMMUNITY SERVICES SERVICE AREA SUMMARY

Budget Highlights:

The FY 24-25 Adopted Budget is increasing by **\$11,147,633, or 21.7%**.

- The FY 24-25 General Fund transfer to the Cemeteries Fund will decrease by \$118,000.
- Occupancy tax receipts have grown to pre-pandemic levels. An additional \$800,000 is projected in FY 24-25.
- The FY 24-25 budget includes an increase of \$43,911 for software implementation of Salesforce for Code Enforcement, and \$41,711, support for Solusguard expenses. Solusguard is a service used to ensure the safety of the code enforcement officers while they are engaged with citizens throughout the community.
- During the FY 23-24 budget one (1) Fair Housing Investigator position was added to stay in compliance with HUD guidelines. The total compensation and operational cost of the position is \$97,405.
- During FY 23-24, the Parks and Recreation and Libraries departments began the design, construction plan, and permitting process for Windsor Chavis Nocho Community Complex.
- The Nussbaum Housing Partnership Revolving Fund FY 24-25 budget is increasing by \$800,000, of which \$440,000 is for the Tenant Education Advocacy Mediation (TEAM) program expansion and the remaining is for other homeless prevention activities.
- During FY 23-24, Parks and Recreation went through a reorganization and absorbed the Right-of-Way division from the former Field Operations Department as well as the Special Events division from the Arts and Cultural Affairs division within the Executive Department. The Special Events division was rebranded to the Events and Engagement division.



CEMETERIES OPERATING FUND

Cemetery Operations:

The City of Greensboro Cemeteries Division has overseen the operation of City cemeteries for more than 130 years. Today, the division operates four public cemeteries: Forest Lawn, Green Hill, Maplewood, and Historic Union Cemetery. The Cemeteries Division is responsible for maintaining burial records, selling lots and graves, providing burial and internment services, coordination of all activities within the cemeteries, and care and maintenance of the cemetery grounds.

Cemetery lots and graves are sold with provisions for perpetual care. Twenty-five percent of the sale price for a lot or grave is placed in a Perpetual Care Trust Fund to ensure that our cemeteries will be properly maintained in the years to come. All sales are governed by rules and regulations adopted by the Greensboro City Council and include the installation of monuments and plantings within the cemeteries. These regulations are designed to protect the interest of lot and grave owners and preserve the natural beauty of our cemeteries.

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Expenditures by Program				
Cemetery Operations	\$ 1,021,253	\$ 1,090,128	\$ 1,180,028	\$ 1,200,178
Total	\$ 1,021,253	\$ 1,090,128	\$ 1,180,028	\$ 1,200,178

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Full-time Equivalents by Program				
Cemetery Operations	11.442	11.442	11.442	11.442
Total	11.442	11.442	11.442	11.442

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Expenditures by Type				
Personnel Costs	\$ 732,103	\$ 753,174	\$ 798,873	\$ 819,023
Maintenance & Operations	289,150	336,954	381,155	381,155
Total	\$ 1,021,253	\$ 1,090,128	\$ 1,180,028	\$ 1,200,178



Revenues by Type

User Charges	\$ 551,124	\$ 553,777	\$ 661,976	\$ 725,976
Other Revenues	69,252	35,290	35,290	35,290
Interfund Transfers	480,218	501,061	383,061	438,912
Appropriated Fund Balance	6,993	-	99,701	-
Total	\$ 1,107,586	\$ 1,090,128	\$ 1,180,028	\$ 1,200,178



CEMETERIES OPERATING FUND

Departmental Objectives

- Respond to 90% of all service requests within 3 work days.
- Sell cemetery property to 75% of the families who inquire about purchasing gravesites.
- Send 100% of invoices out within 5 business days of monthly closing.
- Send marker letter to all families where marker has not been installed within 60 days of interment.

PERFORMANCE MEASURES

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
<u>Workload Measure</u>				
· Number of markers installed	60	100.00	65.00	50.00
<u>Efficiency Measures</u>				
· Percent of requests completed within 3 work days	90%	100%	100%	100%
· Marker installations as a percentage of burials (This excludes existing pre-need markers)	80%	80%	65%	65%
<u>Effectiveness Measures</u>				
· Percent of property inquiries resulting in sale	95%	75%	95%	95%

Budget Highlights:

The FY 24-25 Adopted Budget is increasing by **\$89,900**, or **8.2%**.

- The FY 24-25 budget includes an increase in the amount of \$50,000 for mowing contract cost increases.
- The FY 24-25 General Fund transfer to the Cemeteries Fund will decrease by \$118,000.
- Heavy Equipment Operators (HEOs) across the city are receiving a pay grade change as well as an adjustment to their salaries. The FY 24-25 budget includes an additional \$4,288 for Cemeteries for this adjustment.



HOTEL/MOTEL OCCUPANCY TAX FUND

Hotel/Motel Occupancy Tax: Hotel/Motel Occupancy Tax: The City of Greensboro levies a 3% Room Occupancy Tax on all hotel/motel rooms within the city limits. The proceeds of the levy are distributed 80% to the City and 20% to the Greensboro Convention and Visitors Bureau. The City currently uses these proceeds to retire debt service on improvements to the Coliseum Complex. The City also funds certain marketing expenses up to \$200,000 annually.

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Expenditures by Program				
Hotel/Motel Occupancy Tax	\$ 4,135,822	\$ 6,034,405	\$ 6,835,270	\$ 6,835,334
Total	\$ 4,135,822	\$ 6,034,405	\$ 6,835,270	\$ 6,835,334
Full-time Equivalents by Program				
Hotel/Motel Occupancy Tax	0.030	0.030	0.030	0.030
Total	0.030	0.030	0.030	0.030
Expenditures by Type				
Personnel Costs	\$ 6,988	\$ 7,209	\$ 7,496	\$ 7,560
Maintenance & Operations	4,128,834	6,027,196	6,827,774	6,827,774
Total	\$ 4,135,822	\$ 6,034,405	\$ 6,835,270	\$ 6,835,334
Revenues by Type				
Other Revenues	\$ 354,188	\$ 424,405	\$ 428,410	\$ 428,410
Intergovernmental Revenue	5,867,088	5,610,000	6,406,860	6,406,924
Appropriated Fund Balance	5,079	-	-	-
Total	\$ 6,226,355	\$ 6,034,405	\$ 6,835,270	\$ 6,835,334



Budget Highlights:

The FY 24-25 Adopted Budget is increasing by **\$800,865, or 13.3%**.

- This fund provides debt services payments for existing debt and ongoing maintenance at the Coliseum.
- A small portion of one (1) FTE from the Finance Department is allocated to this fund.
- Occupancy tax receipts are expected to increase almost \$800,000 based on current year trends.



HUMAN RIGHTS

Human Rights: The Human Rights Department promotes mutual understanding, respect, and fair treatment of all Greensboro residents without regard to race, color, national origin, religion, gender, age, disability or familial status. Through the enforcement of the City’s Code of Ordinances, the Department works to ensure all residents enjoy fair and equal treatment in housing and public accommodations, and employs conciliation and mediation techniques to resolve differences among Greensboro residents involving illegal discrimination and/or unfair treatment in employment, housing and public accommodations. The Department promotes and fosters economic development, community development, and public safety through training, consultation, and facilitation of cross-cultural understanding and communication between diverse individuals and groups.

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Expenditures by Program				
Human Rights	\$ 773,304	\$ 952,118	\$ 1,081,393	\$ 1,101,824
Total	\$ 773,304	\$ 952,118	\$ 1,081,393	\$ 1,101,824
	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Full-time Equivalents by Program				
Hotel/Motel Occupancy Tax	7.400	7.400	8.400	8.400
Total	7.400	7.400	8.400	8.400
	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Expenditures by Type				
Personnel Costs	\$ 648,862	\$ 756,943	\$ 881,405	\$ 901,836
Maintenance & Operations	124,441	195,175	199,988	199,988
Total	\$ 773,304	\$ 952,118	\$ 1,081,393	\$ 1,101,824
Revenues by Type				
Other Revenues	\$ 9,750	\$ 22,500	\$ 22,500	\$ 22,500
Total	\$ 9,750	\$ 22,500	\$ 22,500	\$ 22,500
General Fund Contribution	\$ 763,554	\$ 929,618	\$ 1,058,893	\$ 1,079,324
Total	\$ 773,304	\$ 952,118	\$ 1,081,393	\$ 1,101,824



HUMAN RIGHTS

Departmental Objectives

- Respond to all inquiries and requests for technical assistance within 48 hours.
- Investigate complaints of discrimination and respond to residents' concerns in accordance with the City's ordinance.
- Promote access to City services and programs for individuals with limited English proficiency through the City's Language Access Plan.
- Offer cultural and educational programs/events, independently and in collaboration with other City departments and external organizations which meet diverse community needs.
- Provide advisory and consulting services to businesses through departmental programs in support of economic development.
- Provide support as a resource hub to justice served populations regarding housing, employment, education, and voting resources.
- Participate in and support youth programs that provide progressive core value and character development activities.
- Provide assistance to the Human Rights Commissions, Boards and Committees.

PERFORMANCE MEASURES

	Actual	Budget	Adopted	Projected
	2022-23	2023-24	2024-25	2025-26
<u>Workload Measures</u>				
· Number of fair housing cases processed	17	35	21	21
· Number of fair housing cases conciliated	3	5	6	8
· Number of landlord/tenant inquiries (technical assistance)	725	400	800	800
· Number of landlord/tenant cases processed	350	110	400	450
· Number of public accommodations inquiries	20	5	25	25
· Number of public accommodations cases processed	2	3	5	5
· Number of programs hosted by Boards & Commissions	52	50	54	54
· Number of program attendees at large	2,700	2,500	2,500	2,500
· Number of Reentry Community Partners	23	20	30	30
· Number of Reentry programs	2	8	8	8
· Number of participants in annual GSO Speaks cohorts	128	40	120	120
· Number of employees certified for the Bilingual Pay Incentive	34	10	40	40
· Number of language line users (citywide)	1,491	2,640	2,300	2,300



Efficiency Measures

· \$ amount for conciliated fair housing cases	\$16,428	\$29,500	\$25,000	\$20,000
· \$ amount spent for interpreting/translating (HRD only)	\$1,300	\$210	\$1,500	\$1,500
· \$ amount spent for program participation internally	\$22,000	\$3,500	\$23,500	\$25,000
· \$ amount spent for program participation externally	\$80,000	\$83,500	\$83,500	\$70,000
· \$ amount of administrative funds awarded from HUD	\$13,400	\$12,500	\$9,000	\$13,500
· \$ amount of training funds awarded from HUD	\$8,000	\$12,500	\$6,000	\$8,000
· \$ amount of case processing funds awarded to HUD	\$77,400	\$80,000	\$50,000	\$75,000

Budget Highlights:

The FY 24-25 Adopted Budget is increasing by **\$129,275, or 13.6%**.

- During the FY 23-24 budget one (1) Fair Housing Investigator position was added to stay in compliance with HUD guidelines. The total compensation and operational cost of the position is \$97,405.



LIBRARIES

Libraries Administration: Directs all activities of the Library Department and provides administrative leadership and planning. Manages public information requests.

Central Library: Maintains the largest materials collection in the system; serves as the central reference, research and Job & Career center, including access to specialized materials for genealogy and small business; provides the largest collection of audio-visual materials, including music CD's, instructional and entertainment DVD's and books on CD; provides library patrons access to the internet, subscription databases, and downloadable audio and e-books; provides wireless Internet access for patrons using their own computers.

Community Services:

Provides seven community branch libraries, some with specialized services such as nonprofit information, multicultural services, teen programs, environmental materials and children's interactive literacy and art activities; provides library patrons access to the Internet, subscription databases, and downloadable audio and e-books; provides wireless Internet access.

Acquisitions: Selects, acquires, and processes all books and other information resources for the entire library system, including new adult, young adult and children's fiction and non-fiction; specialized reference books for subject areas such as business, careers, nonprofits, genealogical and local history; music on CD, motion pictures, documentary and educational films on DVD, foreign language materials, searchable internet databases and downloadable media such as eBooks and audiobooks.

Historical Museum: Collects, preserves, exhibits, and interprets objects connected with social, political, economic, and cultural history of the Greensboro region, and presents programs and exhibitions to educate the public.



	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Expenditures by Program				
Acquisitions	\$ 800,599	\$ 1,037,007	\$ 944,053	\$ 994,053
Central Library	1,993,219	2,283,227	2,407,281	2,462,049
Community Services	3,571,966	4,001,581	4,300,257	4,399,575
Historical Museum	678,509	911,706	969,366	992,055
Libraries Administration	2,962,093	3,188,876	3,356,989	3,399,783
Total	\$ 10,006,386	\$ 11,422,397	\$ 11,977,945	\$ 12,247,515

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Full-time Equivalents by Program				
Central Library	30.750	29.750	29.250	29.250
Community Services	50.500	50.500	51.000	51.000
Historical Museum	10.000	10.000	10.000	10.000
Libraries Administration	18.000	19.000	19.000	19.000
Total	109.250	109.250	109.250	109.250

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Expenditures by Type				
Personnel Costs	\$ 7,201,860	\$ 8,436,147	\$ 9,047,270	\$ 9,266,840
Maintenance & Operations	2,804,527	2,986,250	2,930,675	2,980,675
Total	\$ 10,006,386	\$ 11,422,397	\$ 11,977,945	\$ 12,247,515

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Revenues by Type				
Intergovernmental Revenue	\$ 2,016,424	\$ 2,032,900	\$ 2,096,934	\$ 2,096,934
User Charges	37,700	34,425	42,000	42,000
Other Revenues	6,873	5,700	6,715	6,715
Total	\$ 2,060,998	\$ 2,073,025	\$ 2,145,649	\$ 2,145,649
General Fund Contribution	\$ 7,945,388	\$ 9,349,372	\$ 9,832,296	\$ 10,101,866
Total	\$ 10,006,386	\$ 11,422,397	\$ 11,977,945	\$ 12,247,515



LIBRARIES

Departmental Objectives

- Achieve a per capita circulation rate of 3.5.
- Provide computer services to 120,000 users.
- Provide 2,500 educational programs and opportunities for children and adults.
- 95% of pre-school/toddler parents rating service "satisfactory" or above.

PERFORMANCE MEASURES

	Actual	Budget	Adopted	Projected
	2022-23	2023-24	2024-25	2025-26
<u>Workload Measures</u>				
· Number of educational programs for adults and children	2,433	2,500	2,500	2,500
· Number of visits to or from schools	275	25	275	300
· Per capita circulation rate achieved	4.10	3.25	3.25	3.50
· Reference transactions achieved per capita	0.12	0.25	0.25	0.25
· Number of computer users	117,574	90,000	120,000	120,000
· Average Daily Attendance at City Libraries	3,085	3,000	3,500	3,500
<u>Efficiency Measures</u>				
· Economic value of Library volunteers	\$77,347	\$60,000	75,000	\$75,000
<u>Effectiveness Measures</u>				
· Percentage of computer uptime	99.98%	99%	99%	99%
· Percentage of time customer finds materials day of request	75%	75%	75%	75%
· Percentage pre-school/toddler parents rating service "satisfactory" or above	100%	97%	98%	98%
· Percentage of customers rating Library and/or Museum Customer Service as satisfactory or above	98%	95%	98%	98%

Budget Highlights:

The FY 24-25 Adopted Budget is increasing by **\$555,548, or 4.9%**.

- During FY 23-24, the Parks and Recreation and Libraries departments began the design, construction plan, and permitting process for Windsor Chavis Nocho Community Complex.
- The FY 24-25 budget includes a reduction in the amount of \$50,000 from collection inventory.



HOUSING AND NEIGHBORHOOD DEVELOPMENT

Neighborhood Development Administration: Serves as a catalyst for neighborhood revitalization and the development and implementation of affordable housing programs to improve the lives of Greensboro residents. Department staff focuses on creating vibrant, diverse neighborhoods through the delivery of these major service areas:

Housing & Strategy: Provides programs for the continuum of housing support from homelessness to homeownership, finances creation of new affordable housing units, including supportive housing, and preserves the quality of the City’s existing housing stock through grants and loans for housing rehabilitation.

Finance & Administration: Coordinates financial operations and grants compliance, as well as federal program funding.

Code Compliance: Enforces the City’s code ordinances to improve the appearance of the community and maintain standards for a lower crime rate and a higher quality of life.

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Expenditures by Program				
Code Compliance	\$ 2,294,017	\$ 2,345,143	\$ 2,327,306	\$ 2,369,023
Neighborhood Development Administration	143,067	102,141	118,172	118,411
Total	\$ 2,437,083	\$ 2,447,284	\$ 2,445,477	\$ 2,487,434

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Full-time Equivalents by Program				
Code Compliance	16.000	17.500	17.500	17.500
Neighborhood Development Administration	0.500	0.500	0.500	0.500
Total	16.500	18.000	18.000	18.000



	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Expenditures by Type				
Personnel Costs	\$ 1,540,109	\$ 1,740,719	\$ 1,818,033	\$ 1,859,890
Maintenance & Operations	865,046	651,565	627,444	627,544
Capital Outlay	31,928	55,000	-	-
Total	\$ 2,437,083	\$ 2,447,284	\$ 2,445,477	\$ 2,487,434

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Revenues by Type				
Other Revenues	\$ 279,944	\$ 312,000	\$ 312,000	\$ 312,000
Appropriated Fund Balance	107,275	50,000	50,000	50,000
Total	\$ 387,219	\$ 362,000	\$ 362,000	\$ 362,000

General Fund Contribution	\$ 2,049,864	\$ 2,085,284	\$ 2,083,477	\$ 2,125,434
Total	\$ 2,437,083	\$ 2,447,284	\$ 2,445,477	\$ 2,487,434



HOUSING AND NEIGHBORHOOD DEVELOPMENT

Departmental Objectives

- Improve, secure, and preserve neighborhoods, remove blighted conditions throughout the city and ensure a safe community.
- Remove conditions detrimental to the health and safety of the general public.
- Improve, secure, and preserve the housing stock throughout the city and ensure all housing units are safe for occupancy.

PERFORMANCE MEASURES

	Actual	Budget	Adopted	Projected
	2022-23	2023-24	2024-25	2025-26
Workload Measures				
· Number of junked and abandoned vehicle cases resolved	1,295	1,214	1,440	1,512
· Number of nuisance cases cleared	3,258	3,481	2,545	2,670
· Number of front yard parking cases closed/resolved	342	330	195	205
· Number of residential and non residential cases resolved	819	818	828	869
· Total cases closed /resolved	5,714	5,843	5,008	5,256
· Average number of days to clear an inspection after the case is opened.	30	30	30	30
· The number units on the ordinance to repair that were cleared before receivership	24	24	20	20
· The number of units on the ordinance to demolish that were repaired before demolition	15	11	14	14
· Number of communities benefitting from community tools program	0	24	25	26

Budget Highlights:

The FY 24-25 Adopted Budget is decreasing by **\$1,807, or -0.1%**.

- The FY 24-25 budget includes an increase of \$43,911 for software implementation of Salesforce for Code Enforcement, and \$41,711, support for Solusguard expenses. Solusguard is a service used to ensure the safety of the code enforcement officers while they are engaged with citizens throughout the community.



NUSSBAUM HOUSING PARTNERSHIP REVOLVING FUND

Housing Strategy & Fiscal Administration: The Housing Strategy budget allocates funding to support city-wide housing programs. Administration provides executive leadership, planning, and administrative support for all functions and programs within the Nussbaum Fund.

Homeless Prevention: The Homelessness Prevention budget allocates funding to support homelessness prevention activities, including housing hotline support, rapid re-housing, supportive services, innovative projects, and other permanent housing programs for persons experiencing homelessness or at risk of becoming homeless.

Asset Management: The Asset Management budget allocates funding to support maintenance and disposition of City-owned assets under the control of the Housing & Neighborhood Development or Planning Departments.

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Expenditures by Program				
Asset Management	\$ 217,181	\$ 199,544	\$ 468,728	\$ 471,929
Homeless Prevention	553,020	739,075	1,375,293	1,375,293
Housing Services & Administration	1,828,645	2,913,848	2,916,152	2,945,216
Total	\$ 2,598,846	\$ 3,852,467	\$ 4,760,173	\$ 4,792,438

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Full-time Equivalents by Program				
Housing Strategy & Fiscal Administration	11.000	10.500	9.750	9.750
Total	11.000	10.500	9.750	9.750



	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Expenditures by Type				
Personnel Costs	\$ 1,328,843	\$ 1,224,212	\$ 1,221,602	\$ 1,250,666
Maintenance & Operations	1,270,004	2,628,255	3,538,571	3,541,772
Total	\$ 2,598,846	\$ 3,852,467	\$ 4,760,173	\$ 4,792,438

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Revenues by Type				
Property Tax	\$ 3,595,529	\$ 3,699,000	\$ 3,852,000	\$ 3,914,000
User Charges	130,308	86,544	86,544	86,544
Other Revenues	54,741	66,923	66,923	66,923
Interfund Transfers	1,046	-	-	-
Appropriated Fund Balance	314,708	-	754,706	724,971
Total	\$ 4,096,332	\$ 3,852,467	\$ 4,760,173	\$ 4,792,438



NUSSBAUM HOUSING PARTNERSHIP REVOLVING FUND

Departmental Objectives

- Maintain compliance with eligibility requirements for all federal and state funding sources.
- Continue to leverage grant funds from all sources to maximize the impact of City economic and community development activities.
- Require consistent financial tracking and reporting systems among partner agencies and contractors.
- Promote greater cooperation and collaboration among homeless service providers.

PERFORMANCE MEASURES

	Actual	Budget	Adopted	Projected
	2022-23	2023-24	2024-25	2025-26
Workload Measures				
· Number of persons experiencing homelessness that were permanently housed through programs like Rapid Rehousing, TBRA, and other City funded housing programs.	6,383	5,000	5,000	5,000
· Number of clients served through housing counseling and homebuyer education services.	581	100	100	100
· Number of persons who were diverted from homelessness by accessing rent, mortgage or utility assistance.	711	150	100	100
Efficiency Measures				
· Percentage of required planning & reporting documents submitted on time to appropriate agencies.	100%	100%	100%	100%
Effectiveness Measures				
· Number of Greensboro residents who are homeless, as determined through the annual Point-In-Time Count.	426	426	450	450
· Percentage of households that maintained permanent housing for a year or more.	90%	90%	90%	90%
· Percentage of households that were still permanently housed six months after receiving rent, mortgage or utility assistance.	90%	80%	80%	80%

Budget Highlights:

The FY 24-25 Adopted Budget is increasing by **\$907,706, or 23.6%**.

- The Nussbaum Housing Partnership Revolving Fund FY 24-25 budget is increasing by \$800,000, of which \$440,000 is for the Tenant Education Advocacy Mediation (TEAM) program expansion to provide eviction delineation, and the remaining is for other homeless prevention activities.



PARKS AND RECREATION

Administration: Directs Parks and Recreation operations, services, and planning for the City. Provides support to Greensboro Parks and Recreation Commission and serves as liaison to City partnerships including Greensboro Downtown Parks, Inc., Greensboro Science Center, Greensboro Beautiful, Bryan Park golf operations, and other partners. Business Services oversees services and support within the following areas: finance, people & culture services, information technology, national accreditation, safety and risk management, transportation coordination, special projects, and department-wide customer service and program evaluation. Additionally, provides training in the areas mentioned above, performs data collection and analysis of departmental operations, programs, and fees, and reviews policies and procedures to ensure effective process improvement and implementation.

Planning and Project Development: Coordinates operations and management of recreation programs and facilities, including: 10 community recreation centers, 2 active adult centers, Xperience at Caldcleugh, swimming pools, and athletic facilities, such as ballfields, tennis complexes, Gillespie Golf Course, Carolyn Allen Park, and the Greensboro Sportsplex. Major program responsibilities include athletic leagues and tournaments, summer camps and playground programs, teen programs such as the Greensboro Youth Council, senior adult programs like the Greater Greensboro Senior Games and SilverArts program, and adaptive and inclusive recreation programs.

Community Recreation Services: Coordinates operations and management of recreation programs and facilities, including: 10 community recreation centers, 2 active adult centers, Xperience at Caldcleugh, swimming pools, and athletic facilities, such as ballfields, tennis complexes, Gillespie Golf Course, Carolyn Allen Park, and the Greensboro Sportsplex. Major program responsibilities include athletic leagues and tournaments, summer camps and playground programs, teen programs such as the Greensboro Youth Council, senior adult programs like the Greater Greensboro Senior Games and SilverArts program, and adaptive and inclusive recreation programs.

Park Operations: Oversees operations, maintenance, and management of the department's parks, gardens, lakes, and special facilities, including 5 regional parks, 4 botanical gardens, athletic fields and complexes, cemeteries, and over 100 miles of trails and greenways, including the Downtown Greenway. Program responsibilities include environmental education and outdoor adventure programs, the E.C.O. Bus, and activation within regional and neighborhood parks and gardens.

Events and Engagement: Coordinates permitting processes and service provision for citywide and departmental special events. Manages marketing and promotion. Fosters equitable community engagement opportunities and neighborhood-level involvement. Advances economic impact through data gathering and creative storytelling, and promoting the value of events and recreation by increasing opportunities for participation and engagement. Monitors cleanliness and beautification in the downtown area.



Right of Way and Public Space Maintenance: Responsible for landscaping and vegetative maintenance along public roadways and at City facilities, maintenance and upkeep of community and neighborhood parks, and coordination of the City’s tree care/arboriculture within parks and public spaces. The division provides logistical support along with personnel skilled in construction, demolition, repair, and heavy equipment operations for the department’s programs and facilities; maintains over 100 playgrounds, and also supports citywide special events through provision of stages, show wagons, and other services. Serves as service critical personnel during emergencies and inclement weather.

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Expenditures by Program				
Administrative Services	\$ 2,025,962	\$ 2,429,451	\$ 3,547,884	\$ 3,579,053
Community Recreation Services	8,393,016	8,616,576	8,826,482	8,931,926
Events and Engagement	473,524	550,257	1,550,340	1,574,726
Park Operations	10,988,035	12,023,854	12,631,986	12,820,793
Planning and Project Development	239,507	278,234	837,723	855,826
Right of Way and Public Space Maintenance	0	-	5,120,104	5,288,060
Total	\$ 22,120,044	\$ 23,898,372	\$ 32,514,519	\$ 33,050,384

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Full-time Equivalent by Program				
Administrative Services	12.000	12.000	13.000	13.000
Community Recreation Services	62.516	62.516	61.766	61.766
Events and Engagement	3.000	3.000	11.481	11.481
Park Operations	95.503	95.503	94.503	94.503
Planning and Project Development	2.000	2.000	6.000	6.000
Right of Way and Public Space Maintenance	0.000	0.000	49.000	49.000
Total	175.019	175.019	235.750	235.750

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Expenditures by Type				
Personnel Costs	\$ 13,463,899	\$ 15,617,689	\$ 21,361,672	\$ 21,837,537
Maintenance & Operations	\$ 8,454,275	\$ 8,280,683	\$ 11,152,847	\$ 11,212,847
Capital Outlay	201,870	-	-	-
Total	\$ 22,120,044	\$ 23,898,372	\$ 32,514,519	\$ 33,050,384



	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Revenues by Type				
User Charges	\$ 2,475,058	\$ 2,470,306	\$ 2,683,866	\$ 2,683,866
Other Revenues	107,272	126,460	126,460	126,460
Total	\$ 2,582,330	\$ 2,596,766	\$ 2,810,326	\$ 2,810,326
General Fund Contribution	\$ 19,537,714	\$ 21,301,606	\$ 29,704,193	\$ 30,240,058
Total	\$ 22,120,044	\$ 23,898,372	\$ 32,514,519	\$ 33,050,384



PARKS AND RECREATION

Departmental Objectives

- Enhance our system by improving facilities and amenities, amplifying our brand, and increasing access to existing natural resources.
- Expand our system by investing in community gathering spaces, transformative programs, and strategic partnerships.
- Connect our system through a broad spectrum of physical and organizational links.
- Maintain interactive community engagement with effective outreach efforts.

PERFORMANCE MEASURES

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
<u>Workload Measures</u>				
· Number of programs offered	453	500	475	475
· Number of overall program participants	16,254	18,000	19,000	20,000
· Number of media mentions documented by ZenCity	274	1,000	300	300
· Number of trees planted	1,000	1,000	1,000	1,000
· Number of acres mowed weekly	33,000	33,000	33,000	33,000
· Number of community partners supported, funded, or engaged	30	30	30	30
· Number of permits issued for community hosted special events	182	175	200	225
<u>Efficiency Measures</u>				
· Revenue received from all programs offered throughout the year	\$674,039	\$1,120,358	\$800,000	\$900,000
· Revenue received from facility and shelter rentals	\$896,485	\$200,000	\$900,000	\$1,000,000
· Number of volunteer hours	27,902	34,000	32,000	35,000
· Value expended per acre of parkland	\$74	\$73	\$73	\$73
· Value of volunteer hours	\$882,284	\$864,960	\$875,000	\$900,000
· Economic impact of tournaments and events held at P&R facilities	\$20,415,434	\$16,000,000	\$22,000,000	\$24,000,000
· Number of participant/audience experiences at events presented directly by P&R	N/A	60,000	65,000	70,000
· Total attendance at community hosted special events permitted	N/A	700,000	710,000	715,000



Effectiveness Measures

· Percent increase in social media followers	14%	25%	15%	15%
· Percent increase in Piedmont Discovery downloads	32%	50%	40%	40%
· Percent of residents with a 10 minute walk to parks and facilities	64%	65%	65%	65%

Budget Highlights:

The FY 24-25 Adopted Budget is increasing by **\$8,616,144, or 36.1%**.

- During FY 23-24, Parks and Recreation went through a reorganization and absorbed the Right-of-Way division from the former Field Operations Department as well as the Special Events division from the Arts and Cultural Affairs division within the Executive Department. The Special Events division was rebranded to the Events and Engagement division.
- Heavy Equipment Operators (HEOs) across the city are receiving a paygrade change as well as an adjustment to their salaries. The FY 24-25 budget includes an additional \$94,071 for Parks & Recreation for this adjustment.
- The FY 24-25 budget includes an increase in the amount of \$161,875 to increase roster compensation by 4%.
- During FY 23-24, the Parks and Recreation and Libraries departments began the design, construction plan, and permitting process for Windsor Chavis Nocho Community Complex.
- The FY 24-25 budget includes an increase of \$265,815 for increased maintenance costs at Gillespie Golf Course, \$44,000; supporting office space expansion at the Parks and Recreation Greene Street Office location, \$107,199; additional support for LeBauer Park, \$11,000; the acquisition of two replacement boom tractors for the Right-of-Way division, \$38,616; and taking lead on Fun Fourth, \$65,000.
- The FY 24-25 budget includes cost savings in the amount of \$60,000 for reductions in mowing contracts in the Right-of-Way division.
- The FY 24-25 budget includes increases in revenues in the amount of \$117,000 for increases for Barber Park spray ground entry fees, special event fees, and rental fees, \$33,750; Keeley Park spray ground entry fees and special event fees, \$18,750; Hester Park special event fees, \$3,750; Country Park special event fees and peddle boat fees, \$12,750; camp and afterschool fees at Community Centers across Greensboro, \$33,000; and boat launch fees at Lake Brandt, Higgins, and Townsend, \$15,000.



NON-DEPARTMENTAL COMMUNITY SERVICES

Non-Departmental Community Services: Provides appropriations for non-departmental agencies and special fund entities for the purpose of community services related activities.

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Expenditures by Program				
Non-Departmental Community Services	\$ 2,007,513	\$ 2,312,561	\$ 1,994,561	\$ 2,050,412
Total	\$ 2,007,513	\$ 2,312,561	\$ 1,994,561	\$ 2,050,412

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Expenditures by Type				
Maintenance & Operations	\$ 2,007,513	\$ 2,312,561	\$ 1,994,561	\$ 2,050,412
Total	\$ 2,007,513	\$ 2,312,561	\$ 1,994,561	\$ 2,050,412

General Fund Contribution	\$ 2,007,513	\$ 2,312,561	\$ 1,994,561	\$ 2,050,412
Total	\$ 2,007,513	\$ 2,312,561	\$ 1,994,561	\$ 2,050,412

Budget Highlights:

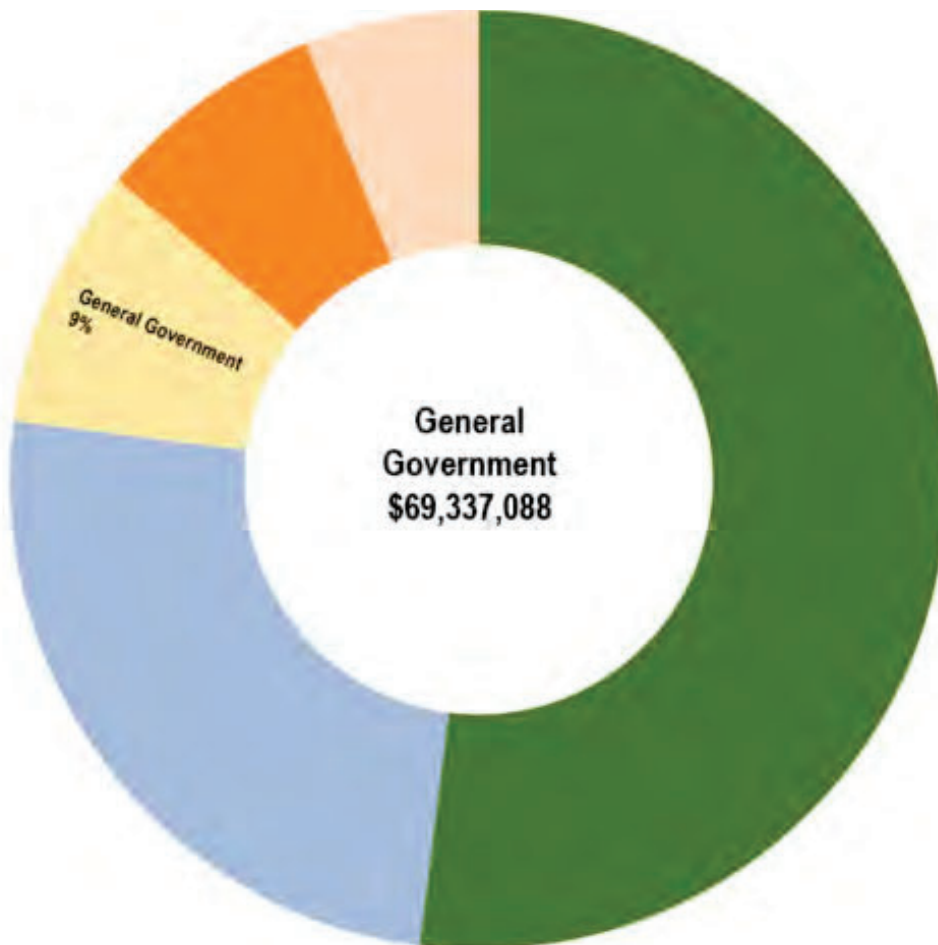
The FY 24-25 Adopted Budget is decreasing by **\$318,299, or -13.8%**.

- The FY 24-25 budget includes a decreased transfer from the General Fund to the Cemeteries Operating Fund of \$118,299 as revenues are expected to increase.



GENERAL GOVERNMENT

- Budget and Evaluation
- Communications and Marketing Department
- Equipment Services Fund
- Executive
- Financial & Administrative Services
- Graphic Services Fund
- Information Technology
- Office of the City Attorney
- Legislative Network Services Fund
- People & Culture
- Risk Retention
- Non-Departmental General Government



GENERAL GOVERNMENT SERVICE AREA SUMMARY

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Expenditures				
Budget & Evaluation	720,667	981,329	1,040,957	1,063,347
Communications and Marketing	2,319,002	2,437,562	2,558,795	2,634,851
Equipment Services Fund	22,722,681	24,440,686	32,693,114	32,437,560
Executive	8,979,126	15,373,851	16,449,452	17,844,938
Financial & Administrative Services	4,805,293	5,608,181	5,588,907	5,700,758
Graphic Services Fund	895,684	982,689	1,022,546	1,036,545
Information Technology	4,718,480	5,005,434	5,488,780	5,570,708
Legislative	1,401,447	1,067,757	1,132,901	1,107,586
Network Services Fund	13,198,743	19,699,165	19,474,876	19,587,088
Office of the City Attorney	1,621,251	1,643,452	1,953,906	1,979,415
People & Culture	3,809,612	4,224,120	3,848,510	3,921,656
Risk Retention Funds	60,151,857	65,726,320	66,846,608	66,872,552
Non-Departmental	7,440,844	7,542,431	5,319,121	5,841,121
Subtotal	132,784,687	154,732,977	163,418,473	165,598,125
Less Transfers and Internal Charges	79,338,297	83,349,117	94,081,385	93,975,527
Total General Government Expenditures	53,446,390	71,383,860	69,337,088	71,622,598
	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Revenues				
Communications and Marketing	19,231	48,200	48,200	48,200
Equipment Services Fund	34,570,032	24,440,686	32,693,114	32,437,560
Executive	1,743,956	2,043,160	1,705,160	1,705,160
Financial & Administrative Services	674,293	581,510	631,810	631,810
Graphic Services Fund	978,813	982,689	1,022,546	1,036,545
Information Technology	359,088	432,100	432,100	432,100
Network Services Fund	15,812,053	19,699,165	19,474,876	19,587,088
People & Culture	680	-	-	-
Risk Retention Funds	73,152,946	65,726,320	66,846,608	66,872,552
Non-Departmental General Government	488,003	776,950	4,576,950	976,950
Subtotal	127,799,094	114,730,780	127,431,364	123,727,965
General Fund Contributions	32,531,153	40,002,197	35,987,110	41,870,161
Less Transfers and Internal Charges	79,338,297	83,349,117	94,081,385	93,975,527
Total Community Services Expenditures	80,991,950	71,383,860	69,337,088	71,622,598
Total FTE Positions	281.780	293.780	296.526	296.526



GENERAL GOVERNMENT SERVICE AREA SUMMARY

Budget Highlights:

The FY 24-25 Adopted Budget is decreasing by **\$3,307,271, or -4.6%**.

- The budget includes the elimination of one (1) FTE Assistant City Manager position and one (1) FTE Intergovernmental Relations position and adds one (1) Executive Administrative Coordinator in the City Manager's Office.
- The Office of Community Safety added one (1) FTE BHRT Community Outreach Coordinator and one (1) FTE Behavioral Crisis Counselor and received a Program Tech position through a transfer from Greensboro Police Department. One (1) FTE LEADS Case Coordinator was transferred to the Opioid Settlement Fund, which is not included in the operating budget.
- The MWBE Division added one (1) FTE MWBE Program Manager position.
- A Sustainability Analyst and GIS Analyst were transferred to the Office of Sustainability & Resilience from the Parks & Recreation Department and the Solid Waste & Recycling Department, respectively.
- The Office of Arts & Cultural Affairs transferred one (1) Special Events Coordinator and one (1) Strategy and Systems Specialist to the Parks & Recreation Department. The FY 24-25 budget includes the elimination of one (1) FTE General Services Director position.
- The FY 24-25 budget includes the mid-year addition of one (1) FTE Assistant City Clerk.
- The Diversity, Equity, and Inclusion division has been rebranded as the Office of Equity and Engagement.
- The FY 24-25 budget includes the transfer of three (3) FTEs from the People & Culture Information Systems (PCIS) division to the Information Technology (IT) department as part of a departmental reorganization. The Workforce Strategies & Analytics program will be renamed the Business Operations Analytics program in IT.
- The FY 24-25 Equipment Services budget allocates \$16.2 million for new and scheduled replacement of equipment. New additions to the fleet include \$325,000 for one (1) rear-loader solid waste truck, \$175,000 for four (4) Water Resources vehicles, \$60,000 for one (1) new truck for Storm Water Maintenance, and \$40,000 for one (1) new vehicle for Guilford Metro 911.
- The budget also includes \$4.3 million towards financing installment payments for eleven (11) new fire engines over the next several years.
- The FY 24-25 budget includes a net reduction of \$186,407 in the IT Security division. The savings was achieved by significantly reducing an outside cyber security contract in favor of adding one (1) FTE Cyber Security Manager.
- Nondepartmental General Government includes funding for several organizational initiatives, including \$50,000 to support the property tax relief program and \$50,000 to support the Civil Service Review Board.



BUDGET & EVALUATION

Budget and Evaluation: Prepares the City's Two-Year Operating Budget and Ten-Year Capital Improvements Program (CIP); serves as internal consultant for operations, organizational and productivity efforts and studies; leads and serves the organization in making informed decisions in resource allocation, program evaluation, and long-range financial and management planning; supports organizational strategic planning through coordination of the work planning process.

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Expenditures by Program				
Budget and Evaluation	\$ 720,667	\$ 981,329	\$ 1,040,957	\$ 1,063,347
Total	\$ 720,667	\$ 981,329	\$ 1,040,957	\$ 1,063,347

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Full-time Equivalents by Program				
Budget and Evaluation	8.000	8.000	8.000	8.000
Total	8.000	8.000	8.000	8.000

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Expenditures by Type				
Personnel Costs	\$ 678,883	\$ 921,885	\$ 983,559	\$ 1,005,949
Maintenance & Operations	41,785	59,444	57,398	57,398
Total	\$ 720,667	\$ 981,329	\$ 1,040,957	\$ 1,063,347
General Fund Contribution	\$ 720,667	\$ 981,329	\$ 1,040,957	\$ 1,063,347
Total	\$ 720,667	\$ 981,329	\$ 1,040,957	\$ 1,063,347



BUDGET & EVALUATION

Departmental Objectives

- Manage the development of a Capital Improvement Plan that identifies current and future capital needs of the City.
- Be the preferred choice for analytical consultant services for departments by providing excellent customer service, including timely and accurate information.
- Maintain and improve the City's general financial condition and ability to respond effectively to changes in community service demands and desires.
- Align resource allocation, organizational structure and service delivery with City goals.
- Consistently improve the organization's ability to effectively and efficiently manage its resources.

PERFORMANCE MEASURES

	Actual	Budget	Adopted	Projected
	2022-23	2023-24	2024-25	2025-26
Effectiveness Measures				
· Percent of CIP projects with identified funding	75%	75%	75%	75%
· Percentage of service enhancements funded that were high rated	67%	67%	70%	70%
· Ratio of Actual Revenues to Actual Expenditures (GF)	100%	100%	100%	100%

Budget Highlights:

The FY 24-25 Adopted Budget is increasing by **\$59,628, or 6.1%**.

- During FY 23-24, the department facilitated the annual Employee Innovation Awards, which celebrates city employees who use creativity and ingenuity to solve problems, save money, or positively change the way the organization does business. The award includes two categories: Impact and Innovation. First place for Impact was awarded to Elizabeth Alverson, Supportive Housing Analyst with the Housing & Neighborhood Development Department, for the Safe Parking Program. Second place for Impact was awarded to D'Angelo Gray, Earl Green & the Water Resources Team for the Townsend Water Treatment Improvement Plan. First place for Innovation was awarded to Brian Foust, Timothy Dunlap, and the TZO Water Resources Team for their Tertiary Filter Project. Second place for Innovation was awarded to Victorian Simmons, Community Engagement Specialist with the Fire Department, for the Next Steps Booklet.



COMMUNICATIONS AND MARKETING DEPARTMENT

Communications and Marketing: The department provides outreach to external and internal stakeholders. Focus is placed on media relations, traditional newsletters and e-newsletters, news conferences, annual reports, and developing a variety of collateral and marketing materials. Interacts with media daily, manages social media, external and internal websites content, internal communications, and maintains the style guide for all centralized media, such as the City’s website, kiosks, and cable TV presence.

Greensboro Television Network: (GTN) is available 24 hours / 7 days a week. GTN primarily broadcasts original departmental programming, City newscast FYI Weekly, municipal government meetings, and a talk show Gate City Insider. The podcast Talk City Greensboro is available on most podcast channels. GTN produces videos to highlight the people, places, and businesses that call Greensboro home.

Contact Center: Serves as the central point of contact with a custom phone number (336-373-CITY) to respond to internal and external requests and questions for all departments. Staff use custom-designed software, linked to work management software, and a phone system that is state of the art. The Customer Service Representatives (CSRs) have extensive training, not only in the City’s services and structure, but also in dealing with demanding customers and in providing efficient and friendly service. Tracks requests and service responses for maximum trend analysis and performance measurement.

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Expenditures by Program				
Communications and Marketing	\$ 867,327	\$ 965,107	\$ 962,357	\$ 997,865
Contact Center	1,020,043	1,008,122	1,099,213	1,129,330
Greensboro Television Network	431,632	464,333	497,224	507,656
Total	\$ 2,319,002	\$ 2,437,562	\$ 2,558,795	\$ 2,634,851



	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Full-time Equivalents by Program				
Communications and Marketing	7.000	7.000	7.000	7.000
Contact Center	13.000	13.000	13.000	13.000
Greensboro Television Network	4.000	4.000	4.000	4.000
Total	24.000	24.000	24.000	24.000

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Expenditures by Type				
Personnel Costs	\$ 1,948,771	\$ 2,042,439	\$ 2,183,462	\$ 2,243,768
Maintenance & Operations	370,231	395,123	375,333	391,083
Total	\$ 2,319,002	\$ 2,437,562	\$ 2,558,795	\$ 2,634,851

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Revenues by Type				
Intergovernmental Revenue	\$ 19,231	\$ 48,000	\$ 48,000	\$ 48,000
Other Revenues	-	200	200	200
Total	\$ 19,231	\$ 48,200	\$ 48,200	\$ 48,200

General Fund Contribution	\$ 2,299,771	\$ 2,389,362	\$ 2,510,595	\$ 2,586,651
Total	\$ 2,319,002	\$ 2,437,562	\$ 2,558,795	\$ 2,634,851



COMMUNICATIONS AND MARKETING DEPARTMENT

Departmental Objectives

- Provide strategic communications to promote City programs and services.
- Promote news to constituents through electronic and print mediums.
- Respond to concerns and requests for information from public and media.
- Ensure all communications and marketing efforts follow brand standards.

PERFORMANCE MEASURES

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
<u>Communications</u>				
· Facebook Subscribers	28,811	28,600	32,100	34,250
· X (formerly Twitter) Subscribers	50,146	51,000	50,175	50,200
· NextDoor Subscribers	81,843	88,875	94,500	100,500
· News Releases Produced	350	300	350	350
· Magazine and Newspaper Ads Produced	40	60	40	40
· Electronic and Print Newsletters Produced	39	70	51	51
· City Website: News Releases Posted	104	325	100	105
· Contact Monkey Subscribers	350	-	350	350
<u>Greensboro Television Network</u>				
· Original programming (on-air)	272	225	325	325
· Alexa (Flash Briefings)	46	50	50	50
· Podcasts Produced	59	50	70	70
· YouTube Subscribers	4,490	3,700	6,000	7,000
· Roku Subscribers	1,278	1,100	1,475	1,568
· LiveU Events	54	45	65	70



Contact Center

· Average Daily Calls	1,000	1,000	1,175	1,200
· Customer Interactions- Phone, Chat, Email, In Person, etc.	240,304	228,000	260,100	270,210
· Call Abandonment Rate	5%	6%	6%	5%
· Average Speed of Answer (In Seconds)	42	70	60	50

Budget Highlights:

The FY 24-25 Adopted Budget is increasing by **\$121,233, or 5.0%**.

- The FY 24-25 budget includes the reduction of \$20,750 for furniture and equipment replacements that will be delayed until FY 25-26.



EQUIPMENT SERVICES FUND

Equipment Services Administration: Responsible for Equipment Services operations, coordinates all fuel and repair billing, and maintains all repair and performance histories on City-owned vehicles and equipment.

Equipment Services Mechanical: Performs maintenance and repairs to all automotive and related equipment operated by the City, except Fire Department vehicles, Landfill equipment, and Parks and Recreation non-licensed equipment; includes Preventive Maintenance Programs, oil changes and lubrication, tire repairs, fuel system cleaning and adjustments, washing equipment, and parts supply. The division is operated from 7:00 a.m. until 12:00 a.m., five days a week. In cases of community emergencies, inclement weather, natural disasters, etc., the division is open 24 hours a day. Operating departments budget annual lease payments to pay for the use of equipment, including cars and trucks. These lease payments offset maintenance, insurance, and replacement costs incurred by Equipment Services.

Capital Replacement: Equipment Services budgets for the replacement of all licensed equipment including Administrative and Police Line vehicles, Fire equipment, medium to heavy-duty trucks, Solid Waste trucks, and all non-licensed power equipment including air compressors, welders, mowers, forklifts, leaf vacuums, bulldozers, etc. Operating departments budget annual lease payments to pay for the replacement of the equipment. These lease payments offset replacement costs incurred by Equipment Services.

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Expenditures by Program				
Capital Replacement	\$ 17,890,516	\$ 18,995,698	\$ 27,189,451	\$ 26,851,250
Equipment Services Administration	1,198,505	1,298,361	1,285,728	1,300,181
Equipment Services Mechanical	3,633,660	4,146,627	4,217,935	4,286,129
Total	\$ 22,722,681	\$ 24,440,686	\$ 32,693,114	\$ 32,437,560

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Full-time Equivalent by Program				
Equipment Services Administration	7.500	7.500	7.500	7.500
Equipment Services Mechanical	45.000	45.000	45.000	45.000
Total	52.500	52.500	52.500	52.500



	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Expenditures by Type				
Personnel Costs	\$ 4,008,494	\$ 4,548,589	\$ 4,627,412	\$ 4,725,059
Maintenance & Operations	5,353,631	5,082,076	5,488,928	5,488,928
Capital Outlay	13,360,555	14,810,021	22,576,774	22,223,573
Total	\$ 22,722,681	\$ 24,440,686	\$ 32,693,114	\$ 32,437,560

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Revenues by Type				
User Charges	\$ 123,176	\$ 90,000	\$ 90,000	\$ 90,000
Other Revenues	23,933,363	22,302,500	30,840,327	30,584,773
Interfund Transfers	5,838	-	-	-
Appropriated Fund Balance	10,507,655	2,048,186	1,762,787	1,762,787
Total	\$ 34,570,032	\$ 24,440,686	\$ 32,693,114	\$ 32,437,560



EQUIPMENT SERVICES FUND

Departmental Objectives

- Identify and replace all equipment within 6 months of its estimated economic life cycle.
- Analyze sustainable alternatives for current and future Fleet needs.
- Refine shop procedures as needed to result in more vehicle uptime.
- Identify and resolve problems with vehicle usage or possible part failures to eliminate repeat repairs.
- Analyze and consider alternative fuel options for fleet acquisitions and infrastructure to include the purchase of electric vehicles when practical.

PERFORMANCE MEASURES

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
<u>Effectiveness Measures</u>				
· Percentage of Fleet replaced at estimated economic life cycle	80%	80%	80%	80%
· Percentage of Fleet availability	90%	95%	90%	90%
· Number of work orders completed within 24 hours	90%	90%	90%	90%
· Percentage of Non-Administrative Police fleet available	90%	95%	90%	90%
· Percentage of shop Technicians with one or more ASE certifications	30%	40%	30%	30%

Budget Highlights:

The FY 24-25 Adopted Budget is increasing by **\$8,252,428, or 33.8%**.

- The FY 24-25 Equipment Services budget allocates \$16.2 million for new and scheduled replacement of equipment. New additions to the fleet include \$325,000 for one (1) rear-loader solid waste truck, \$175,000 for four (4) Water Resources vehicles, \$60,000 for one (1) new truck for Storm Water Maintenance, and \$40,000 for one (1) new vehicle for Guilford Metro 9-1-1.
- The budget also includes \$4.3 million towards financing installment payments for eleven (11) new fire engines over the next several years.



EXECUTIVE

City Manager: Provides administrative leadership to City Government, carrying out the policies, programs, ordinances and resolutions approved by City Council; manages municipal services, departments and positions created by City Charter; informs City Council of the City's financial condition and future financial needs; prepares reports for the City Council concerning the affairs of the City.

Community Relations: Resolves issues involving multiple departments or conflicts between residents and departments, handles City ADA issues and inquiries, makes recommendations for ADA compliance, and coordinates outreach to traditionally under-served populations, neighborhoods, and businesses. Initiatives include City Academy, special projects and public meetings.

Economic Development and Business Support: Provides oversight and staffing support of City economic development initiatives, partnerships, and activities specifically related to business recruitment, business retention and expansion, strategic planning, urban development projects and site readiness, and assistance services to the development and business communities.

Internal Audit: Provides the organization with a comprehensive program of performance, compliance and financial reviews. Also provides City management with an objective and independent appraisal of programs and operations, with recommendations for improvements.

M/WBE Program: The M/WBE Division is responsible for providing implementation, oversight, and accountability of the City's Minority and Women Business Enterprise Program Plan. The office supports the plan's implementation through internal and external education; contract compliance and advocacy; business development training programs; and reporting of the City's progress toward achieving M/WBE goals.

Office of Arts & Cultural Affairs: The Office of Arts and Cultural Affairs leads implementation of the Creative Greensboro Cultural Arts Master Plan by providing support for, ensuring access to, and driving awareness of Greensboro's creative community through a variety of programs, services, and partnerships. The office serves as a direct provider of cultural programming, a supporter of the local arts and culture community through grants and contract opportunities, and as a cultural marketer. Additionally, the office directs stewardship of the Greensboro Cultural Center.

Office of Community Safety: The Office of Community Safety provides oversight for the Community Safety Manager and the Greensboro Criminal Justice Advisory Commission (GCJAC), which is tasked with a wide range of objectives across the justice continuum. The office also hosts the Behavioral Health Response Team (BHRT) that works to respond to emergency mental health situations in order to help deescalate the immediate crisis and connect individuals to resources for ongoing help and support. The BHRT aims to keep people from ending up in the legal system and to instead get treatment and services that might be more appropriate. Lastly, the Office of Community Safety oversees the Violence Prevention Program.



Office of Sustainability & Resilience: Responsible for researching and recommending improvements concerning greenhouse gas emissions and energy use. This office also seeks to analyze the latest trends and what the City is doing to provide services that reflect the city's leadership in energy and environmental awareness. The Environmental Compliance and Support Unit provides assistance across the organization in identifying, managing and addressing environmental challenges and impacts to reduce the City's potential liability. Some areas of expertise include Brownfields, underground and aboveground storage tanks, solid waste management, groundwater, surface water and soil remediation, vapor intrusion, air quality, and GIS spatial analyses. This includes the management of the Household Hazardous Waste collection facility and the management and disposal of municipally-generated hazardous materials.

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Expenditures by Program				
City Manager	\$ 2,369,676	\$ 2,898,471	\$ 2,724,336	\$ 2,821,432
Community Relations	307,398	348,912	390,854	400,846
Economic Development and Business Support	2,058,802	4,991,938	5,685,163	6,849,394
Internal Audit	472,222	537,035	531,012	544,671
MWBE Program	720,901	977,149	1,281,043	1,306,751
Office of Arts & Cultural Affairs	1,530,722	2,036,814	1,693,541	1,712,890
Office of Community Safety	1,974	1,184,889	1,433,995	1,467,754
Office of Sustainability & Resilience	1,517,040	2,398,643	2,709,509	2,741,201
Total	\$ 8,978,735	\$ 15,373,851	\$ 16,449,452	\$ 17,844,938

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Full-time Equivalent by Program				
City Manager	10.481	12.481	11.481	11.481
Community Relations - Executive	3.000	3.000	3.000	3.000
Economic Development and Business Support	3.000	3.000	3.000	3.000
Internal Audit	4.000	4.000	4.000	4.000
MWBE Program	8.250	8.250	9.250	9.250
Office of Arts & Cultural Affairs	8.625	8.625	6.625	6.625
Office of Community Safety	7.000	11.000	13.000	13.000
Office of Sustainability & Resilience	5.000	7.000	9.000	9.000
Total	49.356	57.356	59.356	59.356



	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Expenditures by Type				
Personnel Costs	\$ 4,808,365	\$ 7,238,635	\$ 7,765,068	\$ 7,896,054
Maintenance & Operations	4,162,870	8,135,216	8,684,384	9,948,884
Capital Outlay	7,500	-	-	-
Total	\$ 8,978,735	\$ 15,373,851	\$ 16,449,452	\$ 17,844,938

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Revenues by Type				
Intergovernmental Revenue	\$ 259,330	\$ 335,000	\$ 335,000	\$ 335,000
User Charges	1,311,142	1,248,660	1,248,660	1,248,660
Other Revenues	172,804	459,500	121,500	121,500
Total	\$ 1,743,276	\$ 2,043,160	\$ 1,705,160	\$ 1,705,160

General Fund Contribution	\$ 7,235,459	\$ 13,330,691	\$ 14,744,292	\$ 16,139,778
Total	\$ 8,978,735	\$ 15,373,851	\$ 16,449,452	\$ 17,844,938



EXECUTIVE

Departmental Objectives

- Provide timely, detailed, and accurate responses to assist City departments with the promotion of their mission.
- Develop and maintain a diverse and well-trained workforce.
- Develop a process to hold employees accountable and recognize for exceptional performance.
- Collaborate with Guilford County to strengthen our economic development base, prepare for natural disasters, and coordinate emergency response.
- Maintain and improve the City's financial condition.
- Lead implementation of the Creative Greensboro Cultural Arts Master Plan
- Ensure ADA compliance for, and equal access to, city facilities, programs, services, and information.
- Maintain interactive community engagement with effective outreach efforts.
- Ensure communication of any new processes to employees using all forms of communication.

PERFORMANCE MEASURES

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
<u>Internal Audit</u>				
· Percent of Internal Audit audit/review findings resolved	95%	95%	95%	95%
· Percent of Non-departmental Grants reviewed for compliance	100%	100%	100%	100%
· Percent of public record requests organization-wide responded to within 2 business days	100%	100%	100%	100%
<u>Office of Community Safety</u>				
· Percent of full crisis assessments based on calls/referrals sent to the BHRT completed monthly by Crisis Counselors.	N/A	50%	50%	70%
· Number of meetings/community events attended by BHRT members annually.	N/A	60	75	125
· Percent of BHRT clients seen each month will be clients followed on an ongoing basis who are unwilling to connect with other resources.	N/A	10%	10%	10%



Arts & Cultural Affairs, Creative Greensboro

· Number of community partners supported, funded, or engaged by Creative Greensboro	140	200	225	250
· Number of participant/audience experiences at events presented by Greensboro Cultural Center Partners and tenants*	300,000	445,000	515,000	535,000
· Number of participant/audience experiences at events presented by Creative Greensboro*	12,000	30,000	15,000	17,000
· Number of subscribers to Creative Greensboro cultural marketing platforms	18,000	20,000	23,000	24,000

*Includes live and virtual event attendance.

Minority & Women Business Enterprises

· Number of MWBE related business networking and public education outreach sessions hosted	N/A	40	40	50
· Percent increase for MWBE utilization within each contracting program	N/A	10%	10%	10%
· Percent of contracts audited for M/WBE compliance	N/A	75%	75%	75%
· Percent of firms screened for M/WBE Program eligibility*	N/A	90%	90%	90%
· Number of SBE Certified with the City	N/A	N/A	25	50

*Based on City of Greensboro eligibility standards for City M/WBE Directory (27 counties)

Community Relations

· Respond to constituent inquiries/concerns within 24 hours, when applicable.	98%	100%	100%	100%
· Acknowledge ADA grievances within the required 15 days and 30 days for resolution.	100%	100%	100%	100%
· Enrollment of City Academy participants (as % of program capacity).	100%	100%	100%	100%
· Attendance at 3 public meetings per month within the City of Greensboro.	100%	100%	100%	100%

Economic Development

· Dollar value ratio projected investment to be initiated as a result of economic development incentives awarded	1:30	1:30	1:30	1:30
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Budget Highlights:

The FY 24-25 Adopted Budget is increasing by **\$1,075,601, or 7.0%**.

- The FY 24-25 budget includes various additions and transfers involving several divisions, resulting in a net increase of two (2) FTEs. The budget includes the elimination of one (1) FTE Assistant City Manager position and one (1) FTE Intergovernmental Relations position and adds one (1) Executive Administrative Coordinator in the City Manager's Office.
- The Office of Community Safety added one (1) FTE BHRT Community Outreach Coordinator and one (1) FTE Behavioral Crisis Counselor and received a Program Tech position through a transfer from the Police department. One (1) FTE LEADS Case Coordinator was transferred to the Opioid Settlement Fund, which is not included in the operating budget.
- The MWBE Division added one (1) FTE MWBE Program Manager position.
- A Sustainability Analyst and GIS Analyst were transferred to the Office of Sustainability & Resilience from the Parks & Recreation department and the Solid Waste & Recycling department, respectively.
- The Office of Arts & Cultural Affairs transferred one (1) Special Events Coordinator and one (1) Strategy and Systems Specialist to the Parks & Recreation department.



FINANCIAL & ADMINISTRATIVE SERVICES

Financial & Admin Services Administration: Provides financial management for all City funds and transactions; administers debt policies; develops long range financial plans and oversees internal controls, financial policies and procedures.

Accounting: Maintains an accounting system in accordance with generally accepted accounting principles; provides payroll and related services along with capital asset and contract management.

Financial Reporting: Prepares reports on the financial condition of the City, including the Comprehensive Annual Financial Report and reports for State and Federal agencies; Provides grant management assistance, monitoring of the City’s debt portfolio and coordinates the risk management program. Coordinates the audit function.

Procurement Services Division: Purchases materials, supplies, and equipment for all City departments; awards purchase and service agreements; conducts the bidding process for all contracts except construction contracts; arranges and conducts the sale of surplus property. Supports bidding and contracting functions for professional and other services across the organization. Services include bid specification development, conducting bids and requests for proposals, contract development, contract execution, grants management, and certain functions of M/WBE Program compliance. Manages the procurement card program.

Collections: Prepares all required notices/invoices and collects all City revenues including business permits, parking tickets, assessments, user fees and utility payments, including Stormwater, Water and Sewer and Solid Waste payments.

Treasury: Provides cash and investment management to meet the City’s liquidity needs along with preservation of principal balances; provides accounts payable and accounts receivable services and supports electronic commerce initiatives for banking and cash receipts/disbursements.

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Expenditures by Program				
Accounting	\$ 739,549	\$ 826,580	\$ 850,619	\$ 872,528
Collections	1,356,802	1,404,770	1,364,036	1,385,520
Financial & Admin Services Administration	910,611	972,847	1,098,314	1,110,312
Financial Reporting	379,862	561,397	502,640	513,639
Procurement Services Division	982,519	1,242,054	1,112,366	1,140,470
Treasury	435,950	600,533	660,932	678,290
Total	\$ 4,805,293	\$ 5,608,181	\$ 5,588,907	\$ 5,700,758



	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Full-time Equivalents by Program				
Accounting	8.000	8.000	8.000	8.000
Collections	12.000	12.000	11.000	11.000
Financial & Admin Services Administration	4.670	4.670	5.670	5.670
Financial Reporting	4.200	5.200	4.200	4.200
Procurement Services Division	11.000	11.000	10.000	10.000
Treasury	7.050	7.050	7.050	7.050
Total	46.920	47.920	45.920	45.920

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Expenditures by Type				
Personnel Costs	\$ 3,949,776	\$ 4,802,752	\$ 4,779,746	\$ 4,891,597
Maintenance & Operations	855,518	805,429	809,161	809,161
Total	\$ 4,805,293	\$ 5,608,181	\$ 5,588,907	\$ 5,700,758

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Revenues by Type				
User Charges	\$ 25,259	\$ 23,400	\$ 23,700	\$ 23,700
Other Revenues	649,034	558,110	608,110	608,110
Total	\$ 674,293	\$ 581,510	\$ 631,810	\$ 631,810
General Fund Contribution	\$ 4,131,001	\$ 5,026,671	\$ 4,957,097	\$ 5,068,948
Total	\$ 4,805,293	\$ 5,608,181	\$ 5,588,907	\$ 5,700,758



FINANCIAL & ADMINISTRATIVE SERVICES

Departmental Objectives

- Provide quality and timely financial reports, services, and products to all customers and partners.
- Partner with the community by effectively informing citizens of financial information and maintaining good community relations.
- Process mission critical services timely.
- Ensure department staff is adequately trained and strive to match the department staff to the overall City population diversity.
- Utilize available technology to improve processing of services and disseminating financial information.
- Maintain or improve the City's financial position by enhancing the ability to fund service and budget priorities and manage financial resources in an efficient manner while promoting accountability for resource usage.

PERFORMANCE MEASURES

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Effectiveness Measures				
· Tax-supported debt per capita	<\$1,100	<\$1,100	<\$1,100	<\$1,100
· Percent of minimum General Fund unassigned Fund Balance	9%	9%	9%	9%
· City general obligation bond rating	AAA/AAA/AAA	AAA/AAA/AAA	AAA/AAA/AAA	AAA/AAA/AAA
· Revenue bond rating	AAA/Aa1/AAA	AAA/AA1/AAA	AAA/Aaa	AAA/AAa
· Limited Obligation bond rating	AA+/Aa1/AA+	AA+/AA1/AA+	AA+/Aa1/AA+	AA+/Aa1/AA+
· Percent parking tickets collected	77%	75%	75%	75%
· Percent miscellaneous billing collected	95%	99%	99%	99%
· Percent assessments collected	82%	80%	80%	80%
· Percent Stormwater/Solid Waste (Cycle 8) Collected	85%	80%	80%	80%
· GFOA financial reporting standard met	Yes	Yes	Yes	Yes

Budget Highlights:

The FY 24-25 Adopted Budget is decreasing by **\$19,274, or -0.3%**.

- The FY 24-25 budget includes the elimination of two (2) FTEs, a Cashier position and General Services Director position.
- The FY 24-25 budget includes an increase of approximately \$20,000 for increased audit contract costs.



GRAPHIC SERVICES FUND

Printing/Mailroom: Graphic Services is comprised of the print shop and mail center. This division provides creative production services to City of Greensboro, Guilford County, and City of High Point. Staff provides creative services, such as graphic design, copying, printing, and finishing of letterhead, brochures, business cards, forms, etc. Staff also provides daily mail services for the City of Greensboro, including inbound and outbound USPS mail, as well as interoffice mail, package handling, and couriering of plans between departments and locations.

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Expenditures by Program				
Printing/Mailroom	\$ 895,684	\$ 982,689	\$ 1,022,546	\$ 1,036,545
Total	\$ 895,684	\$ 982,689	\$ 1,022,546	\$ 1,036,545
	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Full-time Equivalents by Program				
Printing/Mailroom	7.750	7.750	7.750	7.750
Total	7.750	7.750	7.750	7.750
	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Expenditures by Type				
Personnel Costs	\$ 469,588	\$ 584,322	\$ 622,531	\$ 636,530
Maintenance & Operations	426,096	398,367	400,015	400,015
Total	\$ 895,684	\$ 982,689	\$ 1,022,546	\$ 1,036,545



	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Revenues by Type				
User Charges	\$ 237,828	\$ 230,000	\$ 250,000	\$ 250,000
Other Revenues	739,854	752,689	752,689	786,545
Interfund Transfers	1,131	-	-	-
Appropriated Fund Balance	-	-	19,857	-
Total	\$ 978,813	\$ 982,689	\$ 1,022,546	\$ 1,036,545



GRAPHIC SERVICES FUND

Departmental Objectives

- Maintain customer satisfaction rating of no less than 90%.
- Maintain cost of waste and re-runs due to errors at no more than 2% of monthly billings.
- Ensure that all deadlines in Print Shop and Mail Room are met.

PERFORMANCE MEASURES

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
<u>Workload Measure</u>				
· Number of printed images	4,062,271	4,300,000	4,300,000	4,350,000
<u>Efficiency Measures</u>				
· Percent of waste and reprints	2%	1%	1%	1%
· Percent of deadlines met	99%	99%	99%	99%
<u>Effectiveness Measures</u>				
· Percent of customer satisfaction	100%	99%	99%	99%

Budget Highlights:

The FY 24-25 Adopted Budget is increasing by **\$39,857, or 4.1%**.

- The FY 24-25 budget includes funding for the Graphic Services division to sustainably project 4 million printed images, while maintaining a waste-rate of less than 1 percent.



INFORMATION TECHNOLOGY

IT Administration: Provides executive management to the department, including budget and personnel management, contract and contract payment processing, and administration of the City’s technology-related equipment leases for all departments.

GIS: Provides system integrated, computerized maps, and spatially-related information to enhance the delivery of public safety, environmental protection, transportation, and other services. Provides a centralized map foundation that other departments can build upon as necessary. Layers that can be added to the foundation include streets, water and sewer infrastructure, lakes, parks and recreation facilities, treatment facilities, population, council districts, bus routes, and trash collection routes. Responsible for support of Enterprise Asset Management System that feeds City Contact Center and houses assets for a number of City departments.

Application Services: Provides application development services and database support for internal departments and a limited number of public-facing applications; some proprietary applications include the Building Permit System, Contract Tracking, Leasing Administration, and the City Contact Center Application. Application Services is also responsible for Interface support, the e-commerce system, and both the internal and external websites. Standard deliverables in support of citizen and Council requests are provided on demand.

Enterprise Business Services: This division implements, configures, and supports Enterprise Software Applications that serve the entire organization. These applications include Infor Financials, Supply Chain, Human Capital Management, Analytics, and Kronos Workforce Management. Services include system administration and business analysis to configure new policies and new functionality. The division evaluates current and future software implementations against one standard and creates a consistent support plan for testing, upgrading, downtime, documentation, and vendor negotiations for all software solutions.

Business Operations Analytics: This division manages workforce analytics and Human Resources Information Systems functions.

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Expenditures by Program				
Application Services	\$ 788,277	\$ 844,729	\$ 870,546	\$ 893,854
Business Operations Analytics	-	-	326,764	336,203
Enterprise Business Services	2,265,251	2,478,239	2,571,481	2,592,739
GIS	841,948	1,013,785	1,036,058	1,054,833
IT Administration	823,003	668,681	683,931	693,080
Total	\$ 4,718,480	\$ 5,005,434	\$ 5,488,780	\$ 5,570,708



	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Full-time Equivalent by Program				
Application Services	6.000	6.000	6.000	6.000
Business Operations Analytics	0.000	0.000	3.000	3.000
Enterprise Business Services	7.000	7.000	7.000	7.000
GIS	6.000	7.000	7.000	7.000
IT Administration	4.350	4.350	4.350	4.350
Total	23.350	24.350	27.350	27.350

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Expenditures by Type				
Personnel Costs	\$ 2,693,947	\$ 3,065,887	\$ 3,540,000	\$ 3,621,928
Maintenance & Operations	2,024,533	1,939,547	1,948,780	1,948,780
Total	\$ 4,718,480	\$ 5,005,434	\$ 5,488,780	\$ 5,570,708

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Revenues by Type				
User Charges	\$ 286,283	\$ 432,100	\$ 432,100	\$ 432,100
Other Revenues	72,805	-	-	-
Total	\$ 359,088	\$ 432,100	\$ 432,100	\$ 432,100
General Fund Contribution	\$ 4,359,392	\$ 4,573,334	\$ 5,056,680	\$ 5,138,608
Total	\$ 4,718,480	\$ 5,005,434	\$ 5,488,780	\$ 5,570,708



INFORMATION TECHNOLOGY

Departmental Objectives

- Maintain a robust network and enterprise systems to provide future growth.
- Increase application development throughput by migrating all development to a Service Oriented Architecture.
- Increase transparency through our open data program.
- Engage in Smart City initiatives to enrich community services.
- Deliver excellent customer service.
- Increase IT capacity to meet business objectives in timely manner.
- Be a business partner and innovator.
- Establish strong IT Governance.
- Cloud First Infrastructure-as-a-Service & Software-as-a-Service.

PERFORMANCE MEASURES

	Actual	Budget	Adopted	Projected
	2022-23	2023-24	2024-25	2025-26
Measures				
· IT Satisfaction Overall	N/A*	82%	82%	82%
· IT Project Capacity Satisfaction	N/A*	60%	60%	60%
· IT Work Request Capacity Satisfaction	N/A*	80%	80%	80%
· IT Value	N/A*	75%	75%	75%
· Cyber Security Friction to Value Rating	N/A*	100%	100%	100%

* Survey not conducted in FY22-23

Budget Highlights:

The FY 24-25 Adoptd Budget is increasing by **\$483,346, or 9.7%**.

- As part of a departmental reorganization, the budget includes the transfer of three (3) FTEs from the People & Culture’s Workforce Strategies & Analytics program to form the new Business Operations Analytics division in the Information Technology department.



OFFICE OF THE CITY ATTORNEY

Legal Services: Provides legal advice to the Mayor, City Council, City Manager, Boards and Commissions and City Departments; represents the City and its officers in civil cases; prepares the legislative program for City Council; drafts and approves legal opinions, ordinances, resolutions, contracts and other legal documents.

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Expenditures by Program				
Office of the City Attorney	\$ 1,621,251	\$ 1,643,452	\$ 1,953,906	\$ 1,979,415
Total	\$ 1,621,251	\$ 1,643,452	\$ 1,953,906	\$ 1,979,415

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Full-time Equivalents by Program				
Office of the City Attorney	8.000	8.000	8.750	8.750
Total	8.000	8.000	8.750	8.750

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Expenditures by Type				
Personnel Costs	\$ 1,357,011	\$ 1,398,222	\$ 1,701,067	\$ 1,726,576
Maintenance & Operations	264,240	245,230	252,839	252,839
Total	\$ 1,621,251	\$ 1,643,452	\$ 1,953,906	\$ 1,979,415

General Fund Contribution	\$ 1,621,251	\$ 1,643,452	\$ 1,953,906	\$ 1,979,415
Total	\$ 1,621,251	\$ 1,643,452	\$ 1,953,906	\$ 1,979,415



OFFICE OF THE CITY ATTORNEY

Departmental Objectives

- Provide effective and efficient legal services for the organization.
- Improve the communication and decision-making processes related to legal matters.
- Monitor changes to the annexation and eminent domain laws.
- Reduce the City's exposure to compliance related issues.
- Advocate for legislation that will provide additional funds for transportation needs.
- Provide advice, counsel, and representation to the City in civil cases.
- Provide legal counsel to ensure law enforcement and fire protection effectiveness.
- Increase the City's ability to control and eliminate criminal offenses.
- Provide legal support for bond funding and other debt financing.
- Promote and support a safe and healthy workforce.
- Prepare budget for the City Attorney's Office and share with employees.

PERFORMANCE MEASURES

	Actual	Budget	Adopted	Projected
	2022-23	2023-24	2024-25	2025-26
Efficiency Measures				
· Percent of resolutions and ED contracts drafted or approved within two work weeks of request	90%	95%	95%	95%
· Average time in days to complete ED contract review	7	5	7	7
· Turnaround time in days to prepare paperwork for property nuisance and fire code violation litigation	30	30	30	30
· Percent of requests for legal advice responded to in no more than five days	95%	95%	95%	95%
· Percent PIRT requests responded to in two days or less	85%	90%	85%	90%
Effectiveness Measures				
· Percent City condemnation actions successfully settled or resolved	95%	95%	95%	95%

Budget Highlights:

The FY 24-25 Adopted Budget is increasing by **\$310,454, or 18.9%**.

- The FY 24-25 budget includes an increase of \$14,500 for legal research, seminar and training expenses, and various licenses and fees.



LEGISLATIVE

Governing Body: Composed of the Mayor and eight City Council members; exercises all corporate and legislative powers of the City; levies taxes and fees and appropriates funds for services.

City Clerk: Custodian of all minute books, ordinance books, contracts, and Greensboro Code of Ordinances; records all official actions taken by City Council; prepares agenda and provides administrative support to City Council.

Elections: Provides funding for council elections and anticipated special elections.

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Expenditures by Program				
City Clerk	\$ 571,864	\$ 558,773	\$ 626,652	\$ 635,925
Elections	369,157	-	-	-
Governing Body	460,427	508,984	506,249	471,660
Total	\$ 1,401,447	\$ 1,067,757	\$ 1,132,901	\$ 1,107,586

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Full-time Equivalent by Program				
City Clerk	6.000	4.000	5.000	5.000
Total	6.000	4.000	5.000	5.000

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Expenditures by Type				
Personnel Costs	\$ 775,461	\$ 791,942	\$ 869,866	\$ 844,551
Maintenance & Operations	625,987	275,815	263,035	263,035
Total	\$ 1,401,447	\$ 1,067,757	\$ 1,132,901	\$ 1,107,586
General Fund Contribution	\$ 1,401,447	\$ 1,067,757	\$ 1,132,901	\$ 1,107,586
Total	\$ 1,401,447	\$ 1,067,757	\$ 1,132,901	\$ 1,107,586



LEGISLATIVE

Departmental Objectives

- Reduce time, money, equipment, and delivery costs when finalizing agenda packets.
- Maintain and index a record of Mgr Rec ordinances, resolutions, and Council actions for public.
- Timely response to external and internal inquiries.
- Ensure contract review and records maintenance are completed within 48 hours.
- Ensure communication of any new processes to employees using all forms of communication.

PERFORMANCE MEASURES

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
<u>Efficiency Measures</u>				
· Percentage of Council meeting summaries distributed within 48 hours of meeting	100%	100%	100%	100%
· Agenda packets posted to website three days prior to meeting	95%	95%	95%	95%
· Contracts reviewed, attested, and filed within 48 hours of receipt	100%	100%	100%	100%
· Adopted resolutions/ordinances posted to city website within 48 hours of meeting	100%	100%	100%	100%

Budget Highlights:

The FY 24-25 Adopted Budget is increasing by **\$65,144, or 6.1%**.

- The FY 24-25 budget includes the mid-year addition of one (1) FTE Assistant City Clerk.



NETWORK SERVICES FUND

Network Services: Provides support for all networked workstations including hardware, operating systems and application software. Installs and maintains critical servers and systems including applications, ERP, anti-virus, email, file sharing and Intranet, as well as network security and the network infrastructure. Also provides user training for computer applications such as Microsoft Office. Designs and delivers technical training courses for both desktop and enterprise software solutions in a classroom setting and creates e-learning tutorials. Collaborates with other departments within the organization to develop curriculums and delivery mechanisms that meet each workforce group’s distinct needs.

IT Security: Develops and implements information security controls to protect the confidentiality, integrity, and availability of City of Greensboro systems and information, and ensures compliance with data privacy laws and industry regulations. In addition, IT Cyber Security develops and implements frameworks for categorizing data collected, stored, and managed by the City of Greensboro, and securing this data from risks including unauthorized access, modification, disclosure, and use.

Web Development: This division provides support and management over the City’s external and internal website. The goal of this division is to enhance the City of Greensboro’s web presence by providing an updated, compelling visual design and information architecture, while meeting the needs of internal users and residents and businesses.

Telecom: Provides Voice Over Internet Protocol (VOIP) telephone services to all City of Greensboro departments including installation of various telecommunications systems, installation of digital signage, IP video implementations, and support for mobile devices.

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Expenditures by Program				
IT Security	\$ 598,127	\$ 1,326,601	\$ 1,140,194	\$ 1,150,870
Network Services	11,559,612	17,030,492	16,983,087	17,079,275
Telecom	874,534	1,140,925	1,147,652	1,152,999
Web Development	166,470	201,147	203,943	203,943
Total	\$ 13,198,743	\$ 19,699,165	\$ 19,474,876	\$ 19,587,088



	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Full-time Equivalents by Program				
IT Security	2.000	2.000	3.000	3.000
Network Services	15.650	15.650	15.650	15.650
Telecom	3.000	3.000	3.000	3.000
Web Development	1.000	1.000	1.000	1.000
Total	21.650	21.650	22.650	22.650

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Expenditures by Type				
Personnel Costs	\$ 2,249,554	\$ 2,646,387	\$ 2,882,410	\$ 2,994,622
Maintenance & Operations	6,244,793	12,402,778	11,942,466	11,942,466
Capital Outlay	4,704,396	4,650,000	4,650,000	4,650,000
Total	\$ 13,198,743	\$ 19,699,165	\$ 19,474,876	\$ 19,587,088

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Revenues by Type				
Other Revenues	\$ 13,825,590	\$ 17,381,841	\$ 17,196,767	\$ 17,312,607
Interfund Transfers	4,148	-	-	-
Appropriated Fund Balance	1,982,315	2,317,324	2,278,109	2,274,481
Total	\$ 15,812,053	\$ 19,699,165	\$ 19,474,876	\$ 19,587,088



NETWORK SERVICES FUND

Departmental Objectives

- Maintain a robust network and enterprise systems to provide future growth.
- Increase application development throughput by migrating all development to a Service Oriented Architecture.
- Increase transparency through our open data program.
- Engage in Smart City initiatives to enrich community services.
- Deliver excellent customer service.
- Increase IT capacity to meet business objectives in timely manner.
- Be a business partner and innovator.
- Establish strong IT Governance.
- Cloud First Infrastructure-as-a-Service & Software-as-a-Service.

PERFORMANCE MEASURES

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
<u>Measures</u>				
· Percent of Service Desk Tickets Closed within 3 days	83%	90%	85%	90%
· Percent of First Time Resolutions	81%	90%	85%	90%
· Monthly Service Calls	326	450	400	450
· Percent of Calls Entered From Portal	33%	27%	30%	27%
· Abandon Call Rate	5%	7%	6%	7%
· Percent of Leased Equipment Deployed within 30 Days	67%	80%	75%	80%
· Percent of Leased Equipment Received within 24 Hours of Delivery	100%	100%	100%	100%
· Network Items Expired > 90 days, No Replacement or Return Request	33	20	25	20

Budget Highlights:

The FY 24-25 Adopted Budget is decreasing by **\$224,289, or -1.1%**.

- The FY 24-25 budget includes a net reduction of \$186,407 in the IT Security division. The savings was achieved by significantly reducing an outside cyber security contract in favor of adding one (1) FTE Cyber Security Manager.



PEOPLE & CULTURE

Administration: Responsible for overall department administration, policy interpretation, unemployment insurance, and technical assistance to client departments and employees. Provides support to departmental staff and consulting services to the organization for human resources' cross-functional initiatives and special projects. Responsible for HR data/transactional integrity in support of management reporting, regulatory reporting, and public information requests. Manages physical and imaged personnel records.

Office of Equity and Engagement: Leads the City of Greensboro's effort to create and nurture an environment that is welcoming, inclusive, respectful, and free from discrimination for all residents and employees.

Organizational & Employee Development & Compliance: This division proactively mitigates legal risk for the organization through legal, policy, compliance, and diversity education. The team advances the organization by providing leadership, personal, and organizational development through workgroup interventions, coaching, and mediation. This division provides technical assistance and facilitation of employee relations issues, including performance management and the formal complaint process. The Learning Center also hosts executive assessments and other major City events. The division audits the organization's policies and procedures for compliance with federal and state laws.

Workforce Strategies and Analytics: Determines cost-effective workforce strategies around total compensation, recruitment, retention, and employee wellness; conducts ongoing market research, analyzes trends and emerging practices impacting compensation, benefits, employment, workforce engagement, and organizational competitiveness; advises executive and division management on policy/program design, development, and administration; audits data, processes, program utilization, and costs to ensure continued alignment with organizational philosophy/goals, budgets, and compliance with applicable laws, regulations and policies affecting applicants, employees and retirees; manages the processes and systems related to: job postings, applicant tracking, E-verifications, criminal background checks, position management, position classification, salary market pricing, salary structure design, and benefits plan design and administration; manages vendor relations; negotiates and administers multiple, high dollar professional services contracts. The workforce analytics and HRIS functions area is now managed by Information Technology.



	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Expenditures by Program				
Administration	\$ 690,251	\$ 895,796	\$ 818,958	\$ 819,957
Office of Equity and Engagement	358,264	369,179	383,498	391,033
Org & Employee Development & Compliance	1,114,896	1,221,835	1,264,947	1,297,028
Workforce Strategies and Analytics	1,646,201	1,737,310	1,381,107	1,413,638
Total	\$ 3,809,612	\$ 4,224,120	\$ 3,848,510	\$ 3,921,656

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Full-time Equivalent by Program				
Administration	2.800	2.800	2.800	2.800
Office of Equity and Engagement	0.000	2.000	2.000	2.000
Org & Employee Development & Compliance	10.000	10.000	10.000	10.000
Workforce Strategies and Analytics	14.000	14.000	11.000	11.000
Total	26.800	28.800	25.800	25.800

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Expenditures by Type				
Personnel Costs	\$ 3,261,500	\$ 3,511,569	\$ 3,233,618	\$ 3,304,101
Maintenance & Operations	548,112	712,551	614,892	617,555
Total	\$ 3,809,612	\$ 4,224,120	\$ 3,848,510	\$ 3,921,656

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Revenues by Type				
Other Revenues	680	-	-	-
Total	\$ 680	\$ -	\$ -	\$ -
General Fund Contribution	\$ 3,808,932	\$ 4,224,120	\$ 3,848,510	\$ 3,921,656
Total	\$ 3,809,612	\$ 4,224,120	\$ 3,848,510	\$ 3,921,656



PEOPLE & CULTURE

Departmental Objectives

- Demonstrate commitment to exceptional service delivery.
- Ensure fiscal stewardship, transparency, and accountability.
- Develop and maintain a diverse and well-trained workforce.
- Reduce the City's exposure to compliance related issues.
- Promote and participate in diversity and inclusion programs and initiatives.

PERFORMANCE MEASURES

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
<u>Effectiveness Measures</u>				
· Vacancy rates in public safety departments	13%	10%	10%	10%
· Percentage of referrals that include qualified racial minorities, women, and veterans	98%	75%	75%	75%
· Employees' average compa-ratio by gender (compa-ratio measures an employee's salary to the market midpoint for that employee's position)	14%	10%	10%	10%
· Employees' average compa-ratio by race (compa-ratio measures an employee's salary to the market midpoint for that employee's position)	2%	10%	10%	10%
· Percentage of public records requests fulfilled within two business days	53%	95%	95%	95%
· Number of internal equity and inclusion programs hosted.	37	20	20	20
· Number of city programs and policies reviewed through the GARE tool.	16	20	20	20

Budget Highlights:

The FY 24-25 Adopted Budget is decreasing by **\$375,610 or -8.9%**.

- Diversity, Equity, and Inclusion division has been rebranded as the Office of Equity and Engagement.
- The FY 24-25 budget includes the transfer of three (3) FTEs from the People & Culture Information Systems (PCIS) division to the Information Technology (IT) department as part of a departmental reorganization.
- The Workforce Strategies & Analytics program will be renamed the Business Operations Analytics program in IT.



RISK RETENTION FUNDS

Employee Health Insurance: This fund was established for employee dental, health, and workers' compensation coverage. The employee's premiums and the City's contribution are deposited in this fund. Payments for health coverage are made for the payment of claims and administrative expenses.

General Insurance Fund: This fund was established to accumulate claim reserves and to pay claims and administrative fees for general liability, vehicle liability, and public official and law enforcement liability.

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Expenditures by Program				
Employee Health Insurance	\$ 57,963,841	\$ 60,997,128	\$ 62,108,785	\$ 62,134,004
General Insurance Fund	2,188,016	4,729,192	4,737,823	4,738,548
Total	\$ 60,151,857	\$ 65,726,320	\$ 66,846,608	\$ 66,872,552

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Full-time Equivalents by Program				
Employee Health Insurance	7.200	7.200	7.200	7.200
General Insurance Fund	0.200	0.200	0.200	0.200
Total	7.400	7.400	7.400	7.400

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Expenditures by Type				
Personnel Costs	\$ 899,577	\$ 977,426	\$ 604,637	\$ 630,581
Maintenance & Operations	59,252,280	64,748,894	66,241,971	66,241,971
Total	\$ 60,151,857	\$ 65,726,320	\$ 66,846,608	\$ 66,872,552



	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Revenues by Type				
User Charges	\$ 3,788,577	\$ 3,617,466	\$ 5,652,938	\$ 5,652,938
Other Revenues	56,104,517	54,980,494	57,217,309	57,217,309
Interfund Transfers	2,810,289	-	-	-
Appropriated Fund Balance	10,449,563	7,128,360	3,976,361	4,002,305
Total	\$ 73,152,946	\$ 65,726,320	\$ 66,846,608	\$ 66,872,552

Budget Highlights:

The FY 24-25 Adopted Budget is increasing by **\$1,120,287, or 1.7%**.

- The FY 24-25 budget includes costs savings in maintenance and repair for buildings and equipment in the amount of \$2,663.
- In FY23-24, the City offered a Consumer-Driven Health Plan option for employees for the first time. The City plans to improve and increase the plan benefits in 2025.
- The Employee Health Insurance Fund is increasing by \$1.1 million due to increased claims expectations.



NON-DEPARTMENTAL GENERAL GOVERNMENT

Non-Departmental General Government: Provides appropriations for non-departmental agencies and special fund entities for the purpose of general government related activities.

Non-Departmental Interfund Transfers: For Non-departmental Interfund Transfers.

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Expenditures by Program				
Non-Departmental General Government	\$ 7,440,844	\$ 7,542,431	\$ 5,319,121	\$ 5,841,121
Total	\$ 7,440,844	\$ 7,542,431	\$ 5,319,121	\$ 5,841,121
	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Revenues by Type				
Intergovernmental Revenue	\$ 308,102	\$ 368,875	\$ 368,875	\$ 368,875
User Charges	125,148	50,000	50,000	50,000
Other Revenues	54,753	58,075	3,658,075	58,075
Interfund Transfers	-	300,000	500,000	500,000
Total	\$ 488,003	\$ 776,950	\$ 4,576,950	\$ 976,950
General Fund Contribution	6,952,841	6,765,481	742,171	4,864,171
Total	\$ 7,440,844	\$ 7,542,431	\$ 5,319,121	\$ 5,841,121

Budget Highlights:

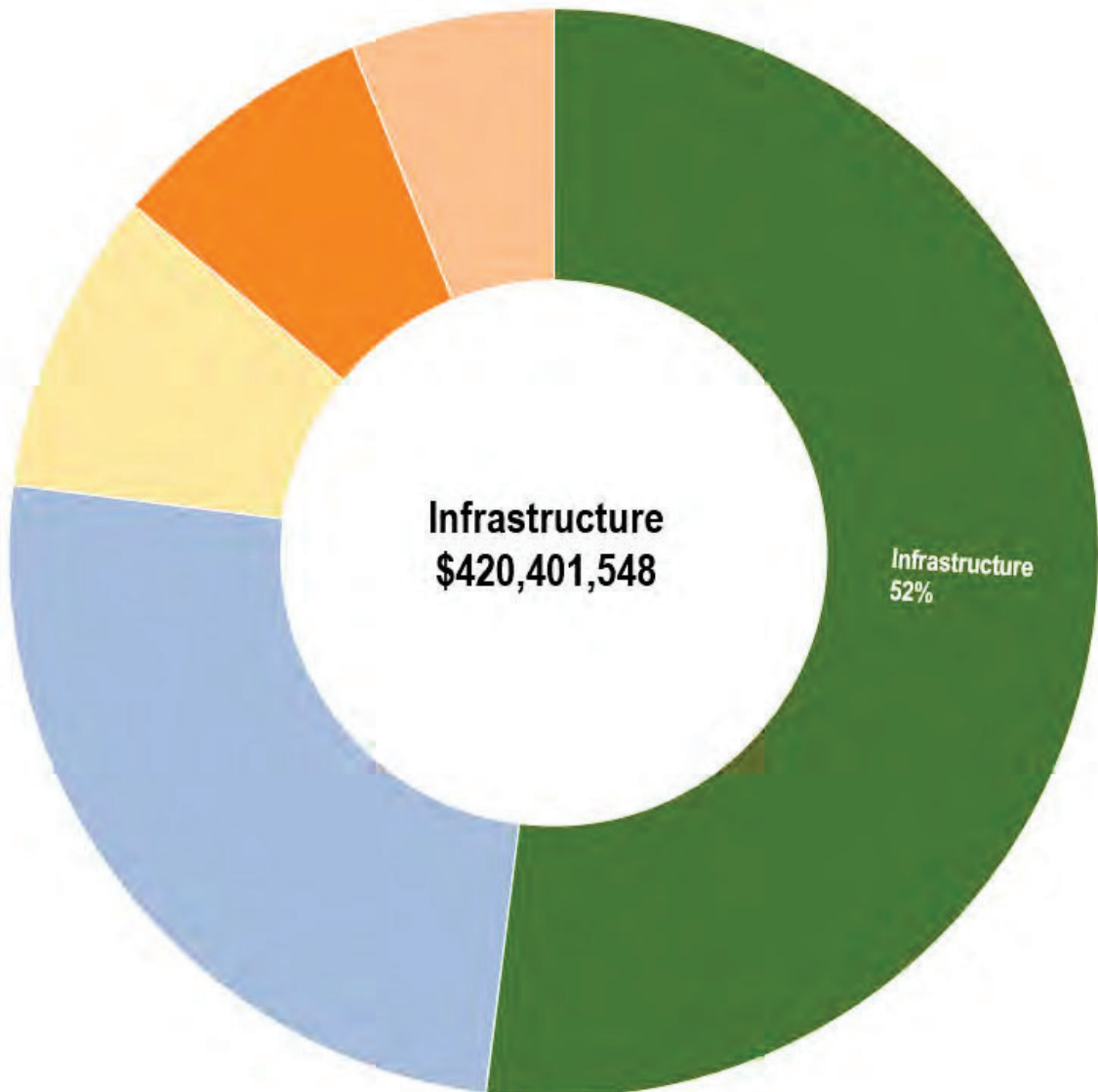
The FY 24-25 Adopted Budget is decreasing by **2,223,310, or -29.5%**.

- Nondepartmental General Government includes funding for several organizational initiatives, including \$50,000 to support the property tax relief program and \$50,000 to support the Civil Service Review Board.
- Nondepartmental General Government is decreasing by \$900,000 due to a one-time office renovation that took place in FY 23-24, and by approximately \$1.7 million for salary compression adjustments that were addressed in FY 23-24.



INFRASTRUCTURE

- Engineering & Inspections
- Solid Waste & Recycling
- Greensboro Transit Agency
- Parking Fund
- Planning
- Solid Waste Management Fund
- Transportation
- War Memorial Coliseum Complex Fund
- Water Resources Fund
- Non-Departmental Infrastructure



INFRASTRUCTURE SERVICE AREA SUMMARY

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Expenditures				
Engineering & Inspections	20,743,212	25,462,076	25,660,119	26,366,195
Transit System (GTA) Fund	19,651,579	31,536,452	35,656,887	35,719,061
Parking Facilities Operating Fund	6,054,245	7,508,273	8,267,016	7,791,141
Planning	3,025,623	3,832,519	4,087,695	4,370,198
Solid Waste & Recycling	39,038,750	44,434,529	32,306,749	32,290,625
Solid Waste Disposal Fund	17,408,152	19,040,259	19,844,537	19,844,537
Special Tax Districts Fund	1,527,804	1,456,125	1,456,125	1,456,125
State Highway Allocation Fund	9,579,000	8,439,000	8,439,000	8,439,000
Stormwater Management Enterprise Fund	8,362,633	12,493,168	15,914,332	16,051,329
Transportation	11,350,967	12,164,410	22,907,624	23,196,872
War Memorial Coliseum Complex Fund	57,052,554	72,842,278	73,309,992	73,309,992
Water Resources Enterprise Fund	136,786,873	166,187,229	187,721,012	193,164,979
Non-Departmental Infrastructure	8,815,810	9,899,310	7,698,760	8,999,310
Subtotal	339,397,200	415,295,628	443,269,848	450,999,364
Less Transfers and Internal Charges	23,398,461	24,143,300	22,868,300	24,268,300
Total Infrastructure Expenditures	315,998,738	391,152,328	420,401,548	426,731,064
	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Revenues				
Engineering & Inspections	5,986,315	6,373,140	6,408,310	6,408,310
Transit System (GTA) Fund	28,248,017	31,536,452	35,656,887	35,719,061
Parking Facilities Operating Fund	8,083,477	7,508,273	8,267,016	7,791,141
Planning	662,460	776,270	830,144	830,144
Solid Waste & Recycling	15,742,761	16,921,970	9,321,410	9,321,410
Solid Waste Disposal Fund	20,503,851	19,040,259	19,844,537	19,844,537
Special Tax Districts Fund	1,920,612	1,456,125	1,456,125	1,456,125
State Highway Allocation Fund	9,620,433	8,439,000	8,439,000	8,439,000
Stormwater Management Enterprise Fund	12,182,332	12,493,168	15,914,332	16,051,329
Transportation	3,257,190	2,328,800	9,884,800	9,884,800
War Memorial Coliseum Complex Fund	62,453,922	72,842,278	73,309,992	73,309,992
Water Resources Enterprise Fund	163,834,304	166,187,229	187,721,012	193,164,979
Subtotal	332,495,673	345,902,964	377,053,565	382,220,828
General Fund Contributions	57,325,635	69,392,664	66,216,283	68,778,536
Less Transfers and Internal Charges	23,398,461	24,143,300	22,868,300	24,268,300
Total Infrastructure Revenues	366,422,846	391,152,328	420,401,548	426,731,064
Total FTE Positions	1,144.157	1,172.660	1,020.801	1,020.801



INFRASTRUCTURE SERVICE AREA SUMMARY

Budget Highlights:

The FY 24-25 Adopted Budget is increasing by **\$30,249,220, or 7.8%**.

- The FY 24-25 budget includes the delaying of various Building Management System upgrades for an additional year, equating to a savings of \$300,000.
- The FY 24-25 budget includes funding for the new Crosstown Max bus route which provides service every 15 minutes from GTCC-Wendover to the Wendover-Bridford Retail District.
- During FY 24-25, the Hopper Trolley service will pause for the Winter months and will resume service in the Spring.
- During FY 23-24, the Solid Waste & Recycling department (formerly known as Field Operations) underwent a major reorganization.
- The Transportation department will now be responsible for the Streets Maintenance program, which is supported by a transfer of 63 FTEs and \$3,728,290 in Maintenance & Operations from the Solid Waste & Recycling department.
- The Parks & Recreation department will now be responsible for Right-of-Way Maintenance, which is supported by a transfer of 60.475 FTEs and \$1,983,046 in Maintenance & Operations from the Solid Waste & Recycling department.
- One (1) FTE Crew Member position was deleted as part of the Solid Waste & Recycling reorganization.
- The FY 24-25 budget includes a service enhancement to add one (1) new rear-loader solid waste truck for the yard waste program.
- The General Fund transfer to the Parking Fund will be reduced by \$1.4 million as additional revenues are anticipated from the sale of the Davie St. Parking Deck.
- The FY 24-25 budget includes the transfer of 38 FTE's from the Field Operations Stormwater Division to the Water Department's Stormwater Division. The net fiscal and FTE impact to the Stormwater Fund is \$0 as the employees existed previously in Fund 505 and are simply moving from one division to another division.
- The FY 24-25 budget includes a 20% increase in Stormwater fees. Stormwater fees have not increased in the City of Greensboro since 2001.
- The FY 24-25 budget includes the transfer of 63 FTE's from the Field Ops Street Maintenance Division. In connection to the position transfer, \$3,728,290 was transferred to the Transportation Department during the reassignment of Field Operations Department functions. The funds will be used to continue street maintenance functions within City limits.
- The FY 24-25 budget includes an additional \$793,000 for streetlights due to a 26% Duke Energy rate increase in FY 23-24.
- The FY 24-25 budget includes a transfer of \$3.4 million from the General Fund to support operations at the Greensboro Coliseum Complex.



- Effective July 1, 2024, the Greensboro Coliseum and Complex and the Steven Tanger Center for the Performing Arts will be managed by a private management and booking services contractor. The City will maintain ownership of all facilities.
- The FY 24-25 budget includes a water rate increase of 10.25% and wastewater increase of 7.25%, or an 8.5% increase on average for inside and outside customers. Increases in water and wastewater rates will help to cover increasing cost related to capital projects, system expansions, and operational cost. Similar increases are anticipated for the next several years.



ENGINEERING & INSPECTIONS

Business & Technology: Manages the Department’s budget, provides human resources, administrative and contract support, manages infrastructure records, administers the City’s assessments program, coordinates departmental technology needs and provides applications development and GIS support.

Engineering Design: Provides engineering design and management for City roadways, sidewalks, bridge structures, water and sewer infrastructure projects, and conducts horizontal and vertical control surveys; provides plan review; utility coordination and contract management services.

Construction Inspections: Inspects all improvements and additions made to the City’s street and utility systems.

Property Management: Researches, acquires, manages and sells City real estate properties.

Facilities Maintenance: Provides all mechanical, electrical, plumbing, structural, and custodial maintenance for City owned buildings and structures. Manages the City's general fund energy budget.

Development Services: Protects the lives, health and property of Greensboro citizens through enforcement of the North Carolina State Building Code (general construction, plumbing, heating and electrical).

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Expenditures by Program				
Business & Technology	\$ 1,372,365	\$ 1,763,296	\$ 1,697,311	\$ 1,719,774
Construction Inspections	1,386,233	1,523,810	1,582,545	1,610,077
Development Services	3,635,604	4,253,672	4,360,030	4,469,417
Engineering Design	2,916,926	3,351,202	3,489,363	3,570,692
Facilities Maintenance	10,932,607	14,013,405	13,928,452	14,378,030
Property Management	499,476	556,691	602,418	618,205
Total	\$ 20,743,212	\$ 25,462,076	\$ 25,660,119	\$ 26,366,195



	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Full-time Equivalents by Program				
Business & Technology	9.000	10.000	10.000	10.000
Construction Inspections	14.000	14.000	14.000	14.000
Development Services	33.000	36.000	36.000	36.000
Engineering Design	32.000	31.000	31.000	31.000
Facilities Maintenance	73.500	72.500	72.500	72.500
Property Management	6.000	6.000	6.000	6.000
Total	167.500	169.500	169.500	169.500

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Expenditures by Type				
Personnel Costs	\$ 14,073,492	\$ 15,803,167	\$ 16,400,211	\$ 16,806,287
Maintenance & Operations	6,553,654	9,602,909	9,259,908	9,559,908
Capital Outlay	116,066	56,000	-	-
Total	\$ 20,743,212	\$ 25,462,076	\$ 25,660,119	\$ 26,366,195

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Revenues by Type				
User Charges	\$ 3,584,234	\$ 3,969,340	\$ 4,005,660	\$ 4,005,660
Other Revenues	1,552,081	1,553,800	1,552,650	1,552,650
Interfund Transfers	850,000	850,000	850,000	850,000
Total	\$ 5,986,315	\$ 6,373,140	\$ 6,408,310	\$ 6,408,310
General Fund Contribution	\$ 14,756,897	\$ 19,088,936	\$ 19,251,809	\$ 19,957,885
Total	\$ 20,743,212	\$ 25,462,076	\$ 25,660,119	\$ 26,366,195



ENGINEERING & INSPECTIONS

Departmental Objectives

- Promote a collaborative, efficient, and responsive organizational environment that supports the needs of citizens, businesses, and developers in the Greensboro area.
- Provide for the construction of City resources to support desired growth or a quality of life that is attractive to economic development.
- Maintain City assets and resources to provide efficient and effective municipal services.
- Take measures to ensure regulatory compliance standards are met.
- Provide a safe transportation system that ensures mobility for all users.
- Develop and implement strategies to promote environmentally sound practices.
- Provide support to public safety personnel and residents.
- Provide training and certification opportunities to employees.
- Complete work orders and mission critical functions within departmental adopted standards.
- Support and promote City services and communicate effectively with both internal and external customers.
- Identify and implement cost saving measures and increase revenue generating opportunities.
- Provide cost efficient inspection services as compared with other North Carolina jurisdictions.
- Develop and manage departmental budgets that efficiently provide for quality service to meet the demands of the community.
- Promote and educate employees on workplace safety.

PERFORMANCE MEASURES

	Actual	Budget	Adopted	Projected
	2022-23	2023-24	2024-25	2025-26
Workload Measures				
· Number of plan reviews conducted	1,641	2,230	2,150	2,191
· Number of work orders completed	79,933	83,780	82,678	84,303
· Number of City facility audits performed	94	94	94	94
· Number of roadway footage inspected (including resurfacing)	463,925	350,000	500,000	525,000
· Number of linear feet of sidewalk inspected	53,147	150,000	75,000	100,000



Efficiency Measures

· Average cost per plan review	\$535	\$463	\$498	\$555
· Percent of major facilities audited	100%	100%	100%	100%
· Percent of City of Greensboro inspection costs compared to other jurisdictions	49%	50%	57%	57%
· Average number of inspections per day per inspector	17.9	18.6	17.2	17.6

Effectiveness Measures

· Percent of plan reviews completed within time commitments	75%	95%	95%	95%
· Percent of work orders completed on time	81%	82%	82%	82%
· Percent of construction projects completed within targeted timeline	100%	100%	100%	100%
· Percent of trades inspections completed within targeted timeframe	79%	80%	80%	80%

Budget Highlights:

The FY 24-25 Adopted Budget is increasing by **\$198,043, or 0.8%**.

- The FY 24-25 budget includes the delaying of various Building Management System upgrades for an additional year, equating to a savings of \$300,000.
- During FY 23-24, Heavy Equipment Operators (HEOs) across the city received a pay grade change and salary adjustment. The FY 24-25 budget includes an additional \$7,163 for Engineering & Inspections for this adjustment.



SOLID WASTE & RECYCLING

Solid Waste Administration: Responsible for overall department administration, including fiscal procedures, management of operations, human resources information, employee training and development, communications, and planning processes that support the department.

Work Management & Support Operations: Responsible for customer service and billing administration as well as the management, tracking, and costing of the various departmental operations. Also responsible for creation and maintenance of GIS routing applications for solid waste collections and other departmental sections. Manages resources that are necessary to ensure the safety of employees, equipment, and day-to-day operations. Provides training and recordkeeping of departmental safety procedures in accordance with OSHA standards. Staff is also responsible for the purchase, storage, and inventory of all supplies, departmental uniforms, office furniture, small tools, and additional equipment.

Solid Waste & Recycling Collection: Responsible for the collection of solid waste and recyclables generated by residents and commercial establishments within the city. Commercial collection services are fee-based. Customers include commercial businesses, institutions, restaurants, and multi-family complexes. Also conducts routine inspections of waste, and works to educate customers to reduce contamination. Administers recycling contract and coordinates event participation, field trips, recycling education, and FCR facility tours.

Yard Waste & Bulk Collection: Responsible for the manual curbside collection of containerized and/or bundled yard waste debris (grass clippings, leaves, tree limbs) and bulky materials (furniture) from residential properties. Some limited yard waste and bulky material collection services are provided to multi-family residential complexes and businesses.

Special Services: Responsible for manual curbside solid waste collection in areas where automated collection is not possible with current equipment. Provides for the initial delivery and necessary maintenance of municipally provided containers. Additional services provided in this section are appliance pick-up, collection of ABC glass at businesses, and Central Business District collection.

Landscape Maintenance: Program provides mowing, tree maintenance, and landscaping services for city street rights-of-way, city parks, gateway facilities, and open spaces. Staff in this program are also responsible for administrative oversight of contracted mowing services. This program was moved to the Parks & Recreation department as part of the FY 23-24 Solid Waste & Recycling (formerly Field Operations) realignment.

Downtown Cleaning and Maintenance: Responsible for cleaning and providing maintenance to the Central Business District which also consists of special events cleanup, tree maintenance, landscaping services, litter collection, graffiti removal, and coordination of other service needs for the CBD. This program was moved to the Transportation department as part of the FY 23-24 Solid Waste & Recycling (formerly Field Operations) realignment.



	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Expenditures by Program				
Downtown Cleaning and Maintenance	\$ 379,880	\$ 442,028	\$ -	\$ -
Landscape Maintenance	4,009,728	4,679,978	-	-
Solid Waste & Recycling Administration	2,606,161	2,653,288	1,536,785	1,552,090
Solid Waste & Recycling Collection	16,860,982	19,198,593	19,765,897	19,915,259
Special Services	610,522	602,558	650,337	659,587
Street Maintenance	7,331,149	9,043,432	2,352,125	2,352,125
Work Management & Support Operations	2,055,965	2,289,780	1,375,212	1,387,041
Yard Waste & Bulk Collection	5,184,363	5,524,872	6,626,394	6,424,521
Total	\$ 39,038,750	\$ 44,434,529	\$ 32,306,749	\$ 32,290,625

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Full-time Equivalent by Program				
Downtown Cleaning and Maintenance	5.481	5.481	0.000	0.000
Landscape Maintenance	48.000	48.000	0.000	0.000
Solid Waste & Recycling Administration	11.670	11.670	5.670	5.670
Solid Waste & Recycling Collection	72.000	74.000	73.000	73.000
Street Maintenance	62.000	61.000	0.000	0.000
Special Services	7.000	4.000	4.000	4.000
Work Management & Support Operations	7.000	8.000	5.000	5.000
Yard Waste & Bulk Collection	37.000	38.000	38.000	38.000
Total	250.151	250.151	125.670	125.670

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Expenditures by Type				
Personnel Costs	\$ 15,738,651	\$ 18,728,767	\$ 10,849,512	\$ 11,118,388
Maintenance & Operations	23,285,368	25,705,762	21,132,237	21,172,237
Capital Outlay	14,731	-	325,000	-
Total	\$ 39,038,750	\$ 44,434,529	\$ 32,306,749	\$ 32,290,625



	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Revenues by Type				
User Charges	\$ 10,024,130	\$ 11,205,970	\$ 9,321,410	\$ 9,321,410
Other Revenues	202,632	200,000	-	-
Interfund Transfers	5,516,000	5,516,000	-	-
Total	\$ 15,742,761	\$ 16,921,970	\$ 9,321,410	\$ 9,321,410
General Fund Contribution	\$ 23,295,989	\$ 27,512,559	\$ 22,985,339	\$ 22,969,215
Total	\$ 39,038,750	\$ 44,434,529	\$ 32,306,749	\$ 32,290,625



SOLID WASTE & RECYCLING

Departmental Objectives

- Provide timely, effective, and ecologically sound waste management and street and public space cleaning to enhance cleanliness and safety for residents, businesses, and visitors.
- Support City services and communicate effectively with internal and external customers.
- Develop strategies to attract and retain skilled employees.
- Maintain a safe work environment and provide training opportunities for employees to advance their careers.
- Develop and implement strategies to promote environmentally sound practices.
- Provide support for emergency events.
- Educate the public on proper disposal options for all materials, promote waste reduction, recycling, and composting to improve recycling set-out rates and reduce contamination.

PERFORMANCE MEASURES

	Actual	Budget	Adopted	Projected
	2022-23	2023-24	2024-25	2025-26
Workload Measures				
· Number of Single-family homes served by Solid Waste services	79,571	N/A	80,071	80,571
· Residential refuse and bulk tons collected (excluding yard waste)	74,710	N/A	78,446	82,368
· Tons of yard waste & leaves collected	29,104	N/A	29,000	30,450
· Tons of litter collected from the streets and r/w	39	70	50	50
· Number of Commercial Business Subscribers for Refuse Services	1,198	N/A	1,258	1,321
· Number of Commercial Business Subscribers for Recycling Services	736	N/A	773	811
· Number of Multifamily/Special Collection points	4,723	N/A	4,725	4,725
· Number of illegal dumps cleaned up	650	N/A	600	600
· Number of individual inspections/outreach for improper disposal of materials - Recycling	9,500	8,350	8,350	8,350
· Number of individual inspections/outreach for improper disposal of materials - Yard Waste	N/A	N/A	5,000	5,000



Efficiency Measures

· Residential refuse tons collected per FTE (including yard waste and bulk collections)	1,505	1,333	1,557	1,635
· Pounds of residential refuse per collection point	2,130	2,071	2,200	2,250
· Pounds of residential recycling per collection point	287	338	350	350
· Pounds of yard waste and leaves per collection point	732	480	740	750

Effectiveness Measures

· Residential Collection cost Per Ton				
Refuse	\$1,050	N/A	\$1,103	\$1,158
Recycling	\$212	N/A	\$223	\$234
· Household recycling tons as a percent of total household disposal tons (refuse + recycling)	13%	16%	18%	18%
· Residential Recycling Contamination Rates	26%	23%	22%	20%
· # of Valid Complaints per 1,000 residents	1.44	N/A	1.0	1.0

Budget Highlights:

The FY 24-25 Adopted Budget is decreasing by **\$12,127,780, or -27.3%**.

- During FY 23-24, the Solid Waste & Recycling department (formerly known as Field Operations) underwent a major reorganization. The Transportation department will now be responsible for the Streets Maintenance program, which is supported by a transfer of 63 FTEs and \$3,728,290 in Maintenance & Operations from the Solid Waste & Recycling department. The Parks & Recreation department will now be responsible for Right-of-Way Maintenance, which is supported by a transfer of 60.475 FTEs and \$1,983,046 in Maintenance & Operations from the Solid Waste & Recycling department. One (1) FTE Crew Member position was deleted as part of the reorganization.
- In FY 23-24, Heavy Equipment Operators (HEOs) across the city received a pay grade change and salary adjustment. The FY 24-25 budget includes an additional \$229,000 for Solid Waste & Recycling for this adjustment.
- The FY 24-25 budget includes a service enhancement to add one (1) new rear-loader solid waste truck for the yard waste program.



TRANSIT SYSTEM (GTA) FUND

GTA Administration: The Transit Department is responsible for program administration for the Greensboro Transit Agency (GTA). Services include Fixed Route operations, service planning and monitoring, marketing and communications, procurement, passenger amenities, pass sales, Federal and State compliance, and contracted transportation oversight. The Transit Department also supports to the Greensboro Transit Advisory Commission.

Fixed Route Service: GTA operates 16 routes from 5:00 AM to 11:30 PM Monday through Friday and 6:00 am to 10:00 pm Saturdays and Sundays.

Access GSO: Access GSO is an ADA complementary paratransit service that provides door-to-door and curb-to-curb service. Services are available to individuals who have a disability that prevents them from using GTA's fixed-route bus. To be considered eligible, individuals must complete a written application, submit supporting information from a professional able to certify their disability and undergo an in-person interview with eligibility staff. Access GSO services are available from 5:00 AM until 11:30 PM Monday through Friday and from 6:00 AM to 10:00 PM Saturday and Sunday. In addition, the GTA offers a supplemental paratransit service (IRide). This service is operated by UZURV Transportation Service and is available to all eligible Access GSO riders. The service hours mirror those of Access GSO.

HEAT Service: HEAT (Higher Education Area Transit) service is GTA's university pass program developed jointly by Greensboro Transit Agency (GTA) and local colleges and universities to foster the use of public transportation by college students. Due to increased capacity by our fixed route service and local university transportation services, the program is being phased out.

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Expenditures by Program				
GTA Fixed Route Service	\$ 8,746,534	\$ 16,591,659	\$ 20,167,843	\$ 20,167,843
GTA HEAT Service	381,023	236,356	-	-
GTA SCAT Service	6,363,573	9,463,820	9,542,019	9,542,019
Transit Administration	4,160,449	5,244,617	5,947,025	6,009,199
Total	\$ 19,651,579	\$ 31,536,452	\$ 35,656,887	\$ 35,719,061



	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Full-time Equivalents by Program				
Transit Administration	24.500	26.000	26.250	26.250
Total	24.500	26.000	26.250	26.250

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Expenditures by Type				
Personnel Costs	\$ 1,692,929	\$ 2,163,942	\$ 2,367,667	\$ 2,429,841
Maintenance & Operations	17,958,650	29,372,510	33,289,220	33,289,220
Total	\$ 19,651,579	\$ 31,536,452	\$ 35,656,887	\$ 35,719,061

Revenues by Type				
Property Tax	\$ 12,767,976	\$ 12,973,000	\$ 13,507,000	\$ 13,726,000
Sales Tax	333,333	-	-	-
Intergovernmental Revenue	7,604,738	7,496,937	7,496,937	7,496,937
User Charges	2,907,667	3,247,500	3,247,500	3,247,500
Other Revenues	1,776,933	2,132,256	1,895,300	1,895,300
Appropriated Fund Balance	2,857,369	5,686,759	9,510,150	9,353,324
Total	\$ 28,248,017	\$ 31,536,452	\$ 35,656,887	\$ 35,719,061



TRANSIT SYSTEM (GTA) SERVICE FUND

Departmental Objectives

- Improve transit service reliability.
- Improve accessibility to major employment, recreational, educational, retail and healthcare facilities.
- Improve service for transit dependent population.
- Improve customer service satisfaction.
- Reduce accidents on transit vehicles.
- Optimize operations and maintenance expenses.
- Implement new expanded transit services in transit deserts (microtransit, cross-town routes, Hopper Trolley, & New Garden Connector).
- Upgrade/maintain existing transit facilities in a state of go
- Enhance public outreach opportunities to educate the community on transportation.

PERFORMANCE MEASURES

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
<u>Efficiency Measures</u>				
· Cost per Access GSO passenger	\$41.80	\$33.00	\$46.00	\$46.00
· Average fare per passenger fixed route	\$0.40	\$0.68	\$0.70	\$0.70
· Average fare per passenger Access GSO	\$0.50	\$0.65	\$0.70	\$0.70
· Percent of fare cost recovery for fixed route service	5%	23%	8%	8%
· Percent of fare cost recovery for Access GSO service	1%	4%	1%	1%
<u>Effectiveness Measures</u>				
· On-time performance rating - Fixed Route	80%	96%	96%	96%
· On-time performance rating - Access GSO	89%	94%	94%	94%
· Passenger Per Hour- Fixed Route	12.3	25.0	18.0	18.0
· Passenger Per Hour- Access GSO	1.8	3.0	2.0	2.0
· Passenger Per Mile - Fixed Route	3.50	3.60	3.50	3.50
· Passenger Per Mile - Access GSO	0.30	0.20	0.20	0.20
· Miles between service failures	32,436	29,000	29,000	29,000
· Accident frequency rate per 100,000 miles	1	1	1	1
· Complaints per 100,000 Passenger Boardings	52	10	35	35
· Number of Community Outreach Stakeholder Events	4	10	15	15



Budget Highlights:

The FY 24-25 Adopted Budget is increasing by **\$4,120,435, or 13.1%**.

- The FY 24-25 budget includes funding for the new Crosstown Max bus route which provides service every 15 minutes from GTCC-Wendover to the Wendover-Bridford Retail District.
- HEAT Service is being phased out due to improved capacity by fixed-route service and local university transportation services.
- During FY 24-25, the Hopper Trolley service will pause for the Winter months and will resume service in the Spring.



PARKING FACILITIES OPERATING FUND

Parking Operations: Transportation staff manages all City-owned parking facilities, including off-street parking facilities and all on-street parking spaces. Staff collects and accounts for parking revenue, coordinates monthly parking contracts, and maintains parking facilities and equipment. The City's current off-street parking facilities include the Davie, Eugene, Greene, Church, Bellemeade, and February One parking decks, as well as thirteen surface lots.

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Expenditures by Program				
Parking Operations	\$ 6,054,245	\$ 7,508,273	\$ 8,267,016	\$ 7,791,141
Total	\$ 6,054,245	\$ 7,508,273	\$ 8,267,016	\$ 7,791,141

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Full-time Equivalents by Program				
Parking Operations	20.125	20.125	20.125	20.125
Total	20.125	20.125	20.125	20.125

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Expenditures by Type				
Personnel Costs	\$ 1,153,463	\$ 1,448,695	\$ 1,539,395	\$ 1,582,920
Maintenance & Operations	4,900,782	6,059,578	6,727,621	6,208,221
Total	\$ 6,054,245	\$ 7,508,273	\$ 8,267,016	\$ 7,791,141

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Revenues by Type				
User Charges	\$ 3,245,347	\$ 3,930,000	\$ 3,869,500	\$ 3,869,500
Other Revenues	229,313	15,000	1,415,000	15,000
Interfund Transfers	3,564,671	3,563,273	2,163,273	3,563,273
Appropriated Fund Balance	1,044,147	-	819,243	362,768
Total	\$ 8,083,477	\$ 7,508,273	\$ 8,267,016	\$ 7,810,541



PARKING FACILITIES OPERATING FUND

Departmental Objectives

- Build and Sustain a Safety Culture.
- Focus on the future by providing professional growth opportunities.
- Document, review, and update key internal and external processes.
- Engage in collaborative planning.
- Identify and fund smart city technologies, projects, and approaches.
- Coordinate data collection, sharing, and maintenance.
- Implement the Vision Zero Action Plan.
- Engage stakeholders to tell our story, educate, and inform.
- Create holistic multi-modal programs, policies, and plans.

PERFORMANCE MEASURES

	Actual	Budget	Adopted	Projected
	2022-23	2023-24	2024-25	2025-26
<u>Workload Measures</u>				
· Number of tickets issued outside of CBD	9,749	9,600	11,000	12,000
· Number of tickets issued for Oversized Vehicle violations	401	350	435	450
<u>Efficiency Measures</u>				
· Percent of parking facilities utilized by monthly parkers	51%	46%	48%	51%
· Revenue generated per City-owned parking space	\$560	\$603	\$594	\$624
· Percent Parking Operations cost recovery from parking revenue	51%	53%	45%	49%
<u>Effectiveness Measure</u>				
· Percent of parking meters repaired within 48 hours	95%	85%	92%	92%
· Percent of parking meter revenue paid via Parkmobile payment app	43%	48%	48%	55%

Budget Highlights:

The FY 24-25 Adopted Budget is increasing by **\$758,743, or 10.1%**.

- FY 24-25 budget includes funding to make structural repairs and address waterproofing needs at the Bellemeade St., Greene St., and Church St. parking decks. The General Fund transfer to the Parking Fund will be reduced by \$1.4 million as additional revenues are anticipated from the sale of the Davie St. Parking Deck.



PLANNING

Administration: Provides assistance to the community in development and permit review processes; develops and carries out plans in strategic locations; and provides general information to decision makers and the public to support quality growth throughout the city. Carries out the adopted Comprehensive Plan, redevelopment plans, and other small area plans to ensure high quality growth and focused development for the community. Administers, enforces, interprets, and amends land development codes and the local Historic Preservation Program. Processes subdivisions, annexation petitions, street closings, and other actions as requested. Provides necessary staff support for the Zoning Commission, Planning Board, Board of Adjustment, Historic Preservation Commission, Redevelopment Commission, and other appointed bodies. This program also includes the administration of two Municipal Service Districts. Completes data requests from internal and external customers and submits reports required by federal and state agencies.

Historic Preservation: Provides administrative support to the Historic Preservation Commission and manages the Historic District Program and the Heritage Community Program. Manages the Municipal Service District program in the College Hill and Dunleath Historic Districts. Maintains the City's Inventory of Historic Resources and reviews federally funded or licensed projects that may affect historic properties.

Zoning Enforcement: The Zoning Enforcement section of the Planning Department is charged with ensuring the City's Land Development Ordinance is followed in terms of land use and development regulations.

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Expenditures by Program				
Administration	\$ 2,578,288	\$ 3,198,247	\$ 3,461,016	\$ 3,730,923
Historic Preservation	177,626	230,696	233,603	237,478
Zoning Enforcement	269,708	403,576	393,076	401,797
Total	\$ 3,025,623	\$ 3,832,519	\$ 4,087,695	\$ 4,370,198

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Full-time Equivalents by Program				
Administration	22.700	24.700	25.700	25.700
Historic Preservation	1.000	1.000	1.000	1.000
Zoning Enforcement	3.000	4.000	4.000	4.000
Total	26.700	29.700	30.700	30.700



	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Expenditures by Type				
Personnel Costs	\$ 2,606,956	\$ 3,095,790	\$ 3,437,256	\$ 3,519,759
Maintenance & Operations	418,667	706,729	650,439	850,439
Capital Outlay	-	30,000	-	-
Total	\$ 3,025,623	\$ 3,832,519	\$ 4,087,695	\$ 4,370,198
Revenues by Type				
User Charges	\$ 676,012	\$ 771,635	\$ 828,169	\$ 828,169
Other Revenues	(13,552)	4,635	1,975	1,975
Total	\$ 662,460	\$ 776,270	\$ 830,144	\$ 830,144
General Fund Contribution	\$ 2,363,163	\$ 3,056,249	\$ 3,257,551	\$ 3,540,054
Total	\$ 3,025,623	\$ 3,832,519	\$ 4,087,695	\$ 4,370,198



PLANNING

Departmental Objectives

- Provide leadership in promoting sound development practices through the effective application of land development codes, identification of best practices, and engagement of the public in future land use planning activities that result in clear visions and implementation strategies.
- Provide excellent customer service and problem solving approaches that promote quality growth and development throughout the city.
- Collect, maintain, and share data, information, and analysis regarding Greensboro's growth and development trends.
- Ensure public access and transparency throughout the development process, including the operation of Boards and Commissions supported by Department Staff.

PERFORMANCE MEASURES

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Efficiency Measures				
· Percentage of Plans Reviewed within the Established Goal of 10 Business Days (High Priority) and 15 Business Days (Normal), respectively	28%	95%	95%	95%
Workload Measures				
· Number of applications for Certificates of Appropriateness	118	110	110	110
· Number of Rezoning cases heard by Planning and Zoning Commission	94	50	90	90
· Number of Annexation cases heard by Planning and Zoning Commission	29	44	40	40
· Number of cases heard by the Board of Adjustment	59	60	60	60

Budget Highlights:

The FY 24-25 Adopted Budget is increasing by **\$255,176, or 6.7%**.

- The FY 24-25 budget includes \$100,000 for Year Two of the SE Area plan.
- The FY 24-25 budget includes \$30,000 for Short Term Rental software, \$2,000 for advertising price increases, and \$2,000 for increases in professional organization dues.
- The FY 24-25 budget includes the addition of one (1) Data Planner position, which will start in January 2025.



SOLID WASTE DISPOSAL

Administration: Responsible for the proper and safe disposal of waste generated within the city and the immediately surrounding Piedmont Triad counties allowed within the Transfer Station permit. Waste disposal operations include the landfilling and transferring of municipal solid waste, the landfilling of construction/demolition material, and the composting of yard waste, including grass clippings, leaves, limbs, and branches.

Waste Disposal Monitoring & Regulatory Compliance: Responsible for testing and monitoring to ensure that landfill operations remain compliant with regulations administered by the City of Greensboro, Guilford County, the NC Department of Environmental Quality (NCDEQ), and the U. S. Environmental Protection Agency. Specific areas of environmental compliance include air emissions, wastewater, groundwater, and surface water monitoring, and maintenance of air quality, land quality, disposal, and composting permits.

Environmental Compliance and Support: The Environmental Compliance and Support Unit provides assistance across the organization in identifying, managing and addressing environmental challenges and impacts to reduce the City’s potential liability. Some areas of expertise include Brownfields, underground and aboveground storage tanks, solid waste management, groundwater, surface water and soil remediation, vapor intrusion, air quality, and GIS spatial analyses. This includes the management of the Household Hazardous Waste collection facility and the management and disposal of municipally-generated hazardous materials. The ECSU also coordinates regulatory reporting activities, educates the community on environmental issues, assesses municipal operations for environmental compliance, and provides environmental engineering services.

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Expenditures by Program				
Administration	\$ 16,886,601	\$ 17,965,109	\$ 18,766,417	\$ 18,761,971
Disposal Monitoring & Regulatory Compliance	521,551	1,075,150	1,078,120	1,082,566
Total	\$ 17,408,152	\$ 19,040,259	\$ 19,844,537	\$ 19,844,537

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Full-time Equivalents by Program				
Administration	33.830	33.830	33.830	33.830
Disposal Monitoring & Regulatory Compliance	2.000	2.000	2.000	2.000
Total	35.830	35.830	35.830	35.830



	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Expenditures by Type				
Personnel Costs	\$ 2,849,474	\$ 2,992,664	\$ 3,208,218	\$ 3,285,419
Maintenance & Operations	14,558,677	16,047,595	16,636,319	16,559,118
Total	\$ 17,408,152	\$ 19,040,259	\$ 19,844,537	\$ 19,844,537
Revenues by Type				
Intergovernmental Revenue	\$ 241,200	\$ 230,000	\$ 230,000	\$ 230,000
User Charges	6,948,523	7,286,000	7,405,000	7,405,000
Other Revenues	7,562,175	8,154,000	8,279,000	8,279,000
Interfund Transfers	1,837,446	1,930,537	1,930,537	1,930,537
Appropriated Fund Balance	3,914,507	1,439,722	2,000,000	2,000,000
Total	\$ 20,503,851	\$ 19,040,259	\$ 19,844,537	\$ 19,844,537



SOLID WASTE DISPOSAL

Departmental Objectives

- Manage contracts with disposal and transportation contractors for the solid waste transfer station.
- Develop a consistent compost/mulch product for market distribution.
- Provide a safe environment for the community and for employees.
- Maintain compliance with solid waste permits and regulations.
- Maintain compliance with the Clean Air Act. Properly operate the air control devices installed in Phases II and III.

PERFORMANCE MEASURES

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
<u>Workload Measures</u>				
· Tons of solid waste received at the solid waste transfer station	239,286	240,000	255,000	270,000
· Tons of solid waste received at the landfill (Phase III)	9,647	8,000	10,500	11,500
· Tons of yard waste received at the landfill's compost facility (includes leaves)	45,531	36,000	46,000	48,000
· Tons of construction & demolition (C&D) debris received at the landfill	47,182	52,000	52,000	53,000
· Tons of glass received for Recycling	1,289	1,410	1,300	1,300
<u>Efficiency Measures</u>				
· Average Tons per Load - Transfer Station	23.5	23.5	23.5	23.5
· Number of Trailers Loaded Per Hour	3.3	3.5	3.5	3.5
· Transfer Station Disposal Cost Per Ton	\$35.00	\$32.00	\$37.50	\$40.00
· Convenience site customers per month	43,491	45,230	47,000	49,000
<u>Effectiveness Measures</u>				
· Percent of stormwater samples in compliance with NCDEQ benchmarks	100%	100%	100%	100%
· Cost for hauling recycled glass	\$46,107	\$47,696	\$47,696	\$50,100

Budget Highlights:

The FY 24-25 Adopted Budget is increasing by **\$804,278, or 4.2%**.

- Major repairs to the Transfer Station will begin in FY 24-25. These repairs are required for the facility to be in compliance with the North Carolina Department of Environmental Quality (NCDEQ).



SPECIAL TAX DISTRICTS FUND

Historic Tax Districts: In 1989, the College Hill and Dunleath (formerly Aycock) Historic Districts became special taxation districts under North Carolina Municipal Service District legislation. Property owners in the Dunleath Historic District are assessed five cents per \$100 in assessed valuation. Property owners in College Hill are assessed one cent per \$100 in assessed valuation. The property tax funds from these districts are typically used for projects such as maintenance and repair of signs, fences, trash receptacles, landscaping, and streetscape enhancements.

Business Improvement District (Downtown): In FY 04-05, a Business Improvement District, or BID, was established for the downtown area. An additional tax of nine cents per \$100 of property value was levied on properties within the district. BID funds revitalize the district through various economic development initiatives. Funds received through this levy are maintained in a separate reserve account and are available exclusively for downtown district purposes as approved by business owners and residents.

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Expenditures by Program				
Business Improvement District (Downtown)	\$ 1,527,804	\$ 1,321,125	\$ 1,321,125	\$ 1,321,125
Historic Tax Districts	-	135,000	135,000	135,000
Total	\$ 1,527,804	\$ 1,456,125	\$ 1,456,125	\$ 1,456,125

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Expenditures by Type				
Maintenance & Operations	\$ 1,527,804	\$ 1,456,125	\$ 1,456,125	\$ 1,456,125
Total	\$ 1,527,804	\$ 1,456,125	\$ 1,456,125	\$ 1,456,125

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Revenues by Type				
Property Tax	\$ 1,197,543	\$ 1,161,725	\$ 1,161,725	\$ 1,161,725
Sales Tax	361,133	199,000	199,000	199,000
Other Revenues	27,106	-	-	-
Appropriated Fund Balance	334,829	95,400	95,400	95,400
Total	\$ 1,920,612	\$ 1,456,125	\$ 1,456,125	\$ 1,456,125



Budget Highlights:

The FY 24-25 Adopted Budget is increasing by **0, or 0%**.

- The FY 24-25 budget includes funding for a new wall repair program in the Dunleath neighborhood.
- The FY24-25 budget includes a contract for a new Downtown Business Improvement District Services.



STATE HIGHWAY ALLOCATION FUND

Local Street System Construction & Maintenance: This source provides funding for a variety of local street maintenance activities including asphalt patching and concrete repairs, maintenance of roadway shoulders and ditches, and maintenance of traffic control devices, including traffic signal and sign repair. Other applicable expenditures include acquiring rights-of-way and making improvements to public streets not included in the state system of roads, with certain expectations defined by state law. Also provides funding for bridge construction and maintenance on non-state system roadways, enabling the City to adhere to applicable safety standards and requirements.

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Expenditures by Program				
Local Street System Construction & Maintenance	\$ 9,579,000	\$ 8,439,000	\$ 8,439,000	\$ 8,439,000
Total	\$ 9,579,000	\$ 8,439,000	\$ 8,439,000	\$ 8,439,000

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Expenditures by Type				
Maintenance & Operations	\$ 9,579,000	\$ 8,439,000	\$ 8,439,000	\$ 8,439,000
Total	\$ 9,579,000	\$ 8,439,000	\$ 8,439,000	\$ 8,439,000

Revenues by Type				
Intergovernmental Revenue	\$ 8,261,458	\$ 8,359,000	\$ 8,359,000	\$ 8,359,000
Other Revenues	158,975	39,000	39,000	39,000
Appropriated Fund Balance	1,200,000	41,000	41,000	41,000
Total	\$ 9,620,433	\$ 8,439,000	\$ 8,439,000	\$ 8,439,000

Budget Highlights:

The FY 24-25 Adopted Budget is increasing by **0, or 0%**.

- The FY 24-25 Powell Bill allocation from the State is expected to remain at \$8.3 million.
- As part of the Solid Waste & Recycling reorganization, the State Highway Allocation Fund will now be managed by the Transportation department.



STORMWATER MANAGEMENT FUND

Stormwater Management Administration: The Stormwater Management Fund, administered by the Stormwater Management Division of the Water Resources Department, was created in FY 93-94 to manage the City of Greensboro's stormwater system and the National Pollutant Discharge Elimination System (NPDES) Municipal Stormwater Discharge permit. The Stormwater program monitors and manages the quality and quantity of stormwater runoff and helps protect limited water resources throughout the City. Appropriations in the Administration section fund the management and overall operations of the Stormwater Utility.

Stormwater System Maintenance: Responsible for operation and maintenance of stormwater infrastructure and drainage conveyance system. Provides and/or directs the provision of associated services that enhance and ensure the effectiveness of the stormwater system, including storm drain inventory, drainage maintenance, and storm sewer construction.

Operations Management: Responsible for coordination and oversight of stormwater system construction and maintenance services as well as private contractors. This section interacts with the development community to ensure that future private stormwater systems are designed to minimize flooding and pollution impacts on the public stormwater system and local receiving waters. Responsibilities also include technical support for special stormwater projects such as stream restoration, pond inspections, and environmental permitting/mitigation for stormwater-related projects.

Water Quality & Monitoring: Monitors stormwater run-off and local receiving streams to ensure compliance with State and Federal water quality standards and regulatory requirements. This section also includes sampling the quality of physical, chemical, and biological attributes of streams and lakes. Technical staff in this area also routinely inspect 300+ stormwater ponds and other structural best management practices to help ensure functionality and water quality protection of Greensboro's drinking water supplies.

Planning & Engineering: Designs, develops, implements, and maintains stormwater management databases and drainage basin information that assists the division in evaluating the effectiveness of current policies and practices to support recommendations for future changes in those practices. Responsible for all long-range master planning with regards to stormwater infrastructure and drainage basins. Reviews all site plans for new development or redevelopment, including the administration of the FEMA delegated floodplain administration responsibilities.

Public Education & Awareness: Designs, develops, implements, and maintains a stormwater public awareness campaign to inform citizens and businesses of stormwater and water quality programs. Public awareness is essential in helping improve local water quality by promoting knowledge of each person's impact upon water pollution prevention.



Sediment & Erosion Control: Responsible for the coordination and oversight of the City's Sediment and Erosion Control program, a state delegated program. Staff is responsible for reviewing site development plans for new development, issuing permits, conducting site inspections to ensure compliance with permits and plans, conducting enforcement actions when necessary, and maintaining all records associated with the program for regulatory reporting. Ensuring development sites and maintaining appropriate erosion control measures is critical to environmental health and public safety.

Street Sweeping and Litter Pick Up: Responsible for street sweeping and litter collection in the right-of-way to minimize impacts to stormwater drainage systems.

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Expenditures by Program				
Operations Management	\$ 537,829	\$ 628,046	\$ 666,416	\$ 681,190
Planning & Engineering	234,968	734,002	662,984	678,798
Public Education & Awareness	78,931	116,500	116,500	116,500
Sediment & Erosion Control	187,596	491,732	456,316	467,681
Stormwater Management Administration	865,717	1,061,295	1,231,180	1,246,929
Stormwater System Operations & Maintenance	5,959,386	8,676,093	11,947,760	12,015,624
Water Quality & Monitoring	498,205	785,500	833,176	844,607
Total	\$ 8,362,633	\$ 12,493,168	\$ 15,914,332	\$ 16,051,329

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Full-time Equivalents by Program				
Operations Management	5.000	6.000	6.000	6.000
Planning & Engineering	5.000	6.000	5.000	5.000
Sediment & Erosion Control	3.000	5.000	5.000	5.000
Stormwater Management Administration	3.000	3.000	5.000	5.000
Stormwater System Operations & Maintenance	62.000	62.000	61.000	61.000
Water Quality & Monitoring	6.000	5.000	5.000	5.000
Total	84.000	87.000	87.000	87.000



	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Expenditures by Type				
Personnel Costs	\$ 5,028,464	\$ 6,527,301	\$ 7,143,523	\$ 7,340,520
Maintenance & Operations	3,334,169	5,854,867	8,710,809	8,710,809
Capital Outlay	-	111,000	60,000	-
Total	\$ 8,362,633	\$ 12,493,168	\$ 15,914,332	\$ 16,051,329
Revenues by Type				
User Charges	\$ 10,324,783	\$ 10,331,732	\$ 15,457,432	\$ 15,457,432
Other Revenues	168,095	244,400	331,900	331,900
Interfund Transfers	8,299	-	-	-
Appropriated Fund Balance	1,681,155	1,917,036	125,000	261,997
Total	\$ 12,182,332	\$ 12,493,168	\$ 15,914,332	\$ 16,051,329



STORMWATER MANAGEMENT FUND

Departmental Objectives

- Implement stormwater management measures that meet compliance standards, protect and improve the quality of surface water, and minimize impacts of flooding.
- Provide efficient and effective customer service for storm drainage system and flood-related inquiries.
- Collect and analyze stormwater system data, as well as quality and quantity data that supports pollution prevention initiatives (i.e., inspecting non-point pollutant sources) and other master plan activities.
- Review and coordinate stormwater-related activities performed by the City to ensure effectiveness and efficiency in the management of stormwater quality and quantity.
- Reduce the amount of street litter to minimize impacts to stormwater drainage systems.
- Help protect surface water resources including limited local drinking water supplies through effective planning and watershed management.
- Develop stormwater infrastructure asset management program through use of GIS and database tools.

PERFORMANCE MEASURES

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
<u>Workload Measures</u>				
· Stormwater Control Measure Inspections	2,259	1,650	2,270	2,281
· Stream sites monitored per month	20	20	20	20
· Number of Industrial Inspections	4	35	35	35
· Tons of litter collected from the r/w	39	70	50	50
· Tons of litter swept from the streets	2,129	N/A	2,200	2,200
<u>Efficiency Measures</u>				
· Percent of stormwater plan reviews completed within 24 days or less	55%	50%	60%	65%
· Pounds of litter swept per mile	78,000	140,000	150,000	150,000

Budget Highlights:

The FY 24-25 Adopted Budget is increasing by **\$3,421,164, or 27.4%**.

- The FY 24-25 budget includes the transfer of 38 FTE's from the Field Operations Stormwater Division to the Water Department's Stormwater Division. The net fiscal and FTE impact to the Stormwater Fund is \$0 as the employees existed previously in Fund 505 and are simply moving from one division to another division.
- The FY 24-25 budget includes a 20% increase in Stormwater fees. Stormwater fees have not increased in the City of Greensboro since 2001.
- The FY 24-25 budget includes an increase of \$64,576 to provide increased compensation for Heavy Equipment Operators (HEO's) within the department.



TRANSPORTATION

Business & Parking: The Department's mission is to provide Greensboro with safe, seamless, and equitable transportation choices. This division manages and allocates resources to carry out the department's mission. This division is also responsible for operating the City-owned parking decks, enforcing parking regulations in the Central Business District and areas with residential parking permit programs, and administering the city's false alarm program. Parking Enforcement is a General Fund function while all other parking services are funded through the Parking Facilities Operating Fund.

Street Maintenance: Responsible for maintaining 2,440 miles of city streets, thoroughfares, sidewalks, and curbs and gutters. Additionally, these sections remove snow, ice, and debris from city streets and thoroughfares. Included in the program is the utility fee paid by the General Fund to the Stormwater Management Fund, based on the impervious area of city streets.

Engineering: This division oversees the design of transportation projects, maintains all transportation regulatory and street signs and markings, manages the traffic signal system, and reviews development proposals to ensure compliance with City and State transportation requirements. This division is responsible for oversight of the City's street lighting program.

Planning: This division prepares long-range transportation plans for all travel modes. Acts as the administrative entity for the Greensboro Urbanized Area Metropolitan Planning Organization (MPO) and oversees the development of the Metropolitan Transportation Improvement Program (MTIP) and coordination of State and Federal funding through the strategic transportation prioritization process. Provides coordination for the Vision Zero Initiative, the Micromobility program and regional coordination for air quality conformity.

Gaylon Depot: The public transportation division oversees contracted operations of the Greensboro Transportation Agency (GTA) fixed route bus services and Access GSO paratransit services. It is responsible for Federal Transit Administration (FTA) grant administration and reporting. The Division also operates the historic J. Douglas Galyon Depot multimodal transportation center to support GTA operations, intercity bus access and the Amtrak passenger rail station. Operation of the Depot is a General Fund function while all GTA services are funded through the GTA Transit System Fund.



	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Expenditures by Program				
Engineering	\$ 1,544,834	\$ 1,954,977	\$ 2,345,582	\$ 2,396,007
Galyon Depot	511,208	680,401	721,124	721,124
Planning	393,436	395,784	413,595	421,064
Street Lighting	3,400,123	3,000,000	3,793,000	3,793,000
Street Maintenance	-	-	7,300,067	7,420,138
Traffic Operations	4,144,966	4,367,796	4,616,450	4,692,338
Transportation Administration	1,356,400	1,765,452	3,717,806	3,753,200
Total	\$ 11,350,967	\$ 12,164,410	\$ 22,907,624	\$ 23,196,871

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Full-time Equivalent by Program				
Engineering	15.126	17.126	19.126	19.126
Galyon Depot	3.000	3.000	3.000	3.000
Street Maintenance	0.000	0.000	58.000	58.000
Traffic Operations	33.000	33.000	35.000	35.000
Transportation Administration	10.800	10.800	14.800	14.800
Total	61.926	63.926	129.926	129.926

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Expenditures by Type				
Personnel Costs	\$ 5,292,972	\$ 6,063,388	\$ 11,136,516	\$ 11,425,764
Maintenance & Operations	6,046,159	6,101,022	11,771,108	11,771,108
Capital Outlay	11,836	-	-	-
Total	\$ 11,350,967	\$ 12,164,410	\$ 22,907,624	\$ 23,196,872

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Revenues by Type				
User Charges	\$ 3,159,161	\$ 2,279,000	\$ 4,119,000	\$ 4,119,000
Other Revenues	\$ 98,029	\$ 49,800	\$ 249,800	\$ 249,800
Interfund Transfers	-	-	5,516,000	5,516,000
Total	\$ 3,257,190	\$ 2,328,800	\$ 9,884,800	\$ 9,884,800

General Fund Contribution	\$ 8,093,777	\$ 9,835,610	\$ 13,022,824	\$ 13,312,072
Total	\$ 11,350,967	\$ 12,164,410	\$ 22,907,624	\$ 23,196,872



TRANSPORTATION

Departmental Objectives

- Build and Sustain a Safety Culture.
- Focus on the future by providing professional growth opportunities.
- Document, review, and update key internal and external processes.
- Engage in collaborative planning.
- Identify and fund smart city technologies, projects, and approaches.
- Coordinate data collection, sharing, and maintenance.
- Implement the Vision Zero Action Plan.
- Engage stakeholders to tell our story, educate, and inform.
- Create holistic multi-modal programs, policies, and plans.

PERFORMANCE MEASURES

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
<u>Workload Measures</u>				
· Number of streetlights inspected along major travel corridors	2,095	5,400	5,400	5,400
· Number of linear feet of new sidewalk installed	98,799	50,000	70,609	108,946
· Number of plan reviews conducted	1,144	900	900	900
· Number of special events requiring Transportation maintenance services	73	120	120	120
· Number of potholes repaired	4,057	4,000	4,000	4,000
<u>Efficiency Measures</u>				
· Average cost per plan review	\$191	\$240	\$240	\$240
· Average number of days for pothole repair	1.4	1.0	1.0	1.0
· Resurfacing Cost Per Square Yard	\$17.55	\$18.00	\$18.00	\$18.00
<u>Effectiveness Measure</u>				
· Roadway Network Pavement Condition Index (PCI) (0-26 Very Poor) (26-65 Poor) (65-81 Fair) (81-91 Good) (91-100 Very Good)	61.0	85.0	85.0	85.0
· % of Roadway network resurfaced annually	2%	5%	5%	5%
· Number of Centerline miles resurfaced annually	14.0	53.0	53.0	53.0
· Average Bridge Sufficiency Rating	74	83	83	83
· Percent of GDOT work orders completed on time	73%	80%	80%	80%
· Percent of GDOT maintenance completed on schedule	85%	85%	85%	85%



Budget Highlights:

The FY 24-25 Adopted Budget is increasing by **\$10,743,214, or 88.3%**.

- The FY 24-25 budget includes the transfer of 63 FTE's from the Field Ops Street Maintenance Division. In connection to the position transfer, \$3,728,290 was transferred to the Transportation Department during the reassignment of Field Operations Department functions. The funds will be used to continue street maintenance functions within City limits.
- The FY 24-25 budget includes an additional \$793,000 for streetlights due to a 26% rate increase from Duke Energy in FY 23-24.
- The FY 24-25 budget includes an additional \$76,000 for contract increases. This includes \$50,000 for the guardrail repair contract, \$11,000 for the GPS vehicle tracker contract, and \$10,000 for the street marking contract.
- The FY 24-25 budget includes an increase of \$69,352 to provide increased compensation for Heavy Equipment Operators (HEO's) within the department. The FY 24-25 budget includes an additional \$20,500 to address increasing supply costs.
- The FY 24-25 budget includes an additional \$6,000 to ensure new drivers have their CDL by the end of their six-month employment probation.
- The FY 24-25 budget includes the addition of one (1) Engineering Technician position assigned the Neighborhood Traffic Management Program. The position will start in January 2025.
- During FY 23-24 two (2) positions were added mid-year; one (1) Lead Signals Technician and one (1) Signal Technician.



WAR MEMORIAL COLISEUM

Administration: Provides executive management for the Coliseum Complex, including management of the Steven Tanger Center for the Performing Arts, Box Office and vaults, marketing, event advertising, and sales.

Events/Parking/Catering: Operates the Coliseum Complex, includes the Coliseum Arena, Special Events Center, Fieldhouse, Terrace, Odeon Theatre, Aquatics Center, White Oak Amphitheatre and Event Space, GACVB Offices, storage buildings and Parking Lots, and Tanger Center. Includes the maintenance of all of these facilities, grounds, and associated mechanical and technical systems. Also includes oversight of the contracted catering, concession, and merchandise operations in all venues.

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Expenditures by Program				
Administration	\$ 4,082,686	\$ 4,281,381	\$ 3,994,045	\$ 4,045,000
Events/Parking/Catering	52,969,868	68,560,897	69,315,947	69,264,992
Total	\$ 57,052,554	\$ 72,842,278	\$ 73,309,992	\$ 73,309,992

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Full-time Equivalents by Program				
Administration	20.750	20.750	4.000	4.000
Events/Parking/Catering	94.250	97.250	19.000	19.000
Total	115.000	118.000	23.000	23.000

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Expenditures by Type				
Personnel Costs	\$ 14,075,507	\$ 14,561,065	-	-
Maintenance & Operations	42,977,047	58,281,213	73,309,992	73,309,992
Total	\$ 57,052,554	\$ 72,842,278	\$ 73,309,992	\$ 73,309,992

Revenues by Type				
User Charges	\$ 55,102,563	\$ 67,967,890	\$ 68,435,604	\$ 68,435,604
Other Revenues	2,260,743	1,474,388	1,474,388	1,474,388
Interfund Transfers	3,416,428	3,400,000	3,400,000	3,400,000
Total	\$ 62,453,922	\$ 72,842,278	\$ 73,309,992	\$ 73,309,992



WAR MEMORIAL COLISEUM

Departmental Objectives

- Continue to work closely with the Greensboro Area Convention & Visitors Bureau on soliciting statewide, regional, and national sporting events; meetings; conventions; and other major events. The Coliseum Complex works directly with the Greensboro Sports Foundation to host Championship events including ACC, NCAA, major national Swimming & Diving Championships, and other unique events including US Figure Skating Championships and US Gymnastics Championships.
- Continue to host a wide variety of events at the Coliseum Arena, the Tanger Center, Special Events Center, Aquatics Center, White Oak Amphitheatre and Event Space, and Fieldhouse that appeal to all segments and demographics of the diverse Greensboro and Piedmont Triad community. The Tanger Center has complimented the diversity of events from a robust Broadway Series to Symphony, Concerts, and Comedy at the new downtown venue.
- Coliseum Parking Department Manager coordinates with GPD and GDOT in pre-planning for traffic operations for upcoming major events to manage around capacity crowds, weather, and other instances that would disrupt a patrons journey to the facility. The parking experience at Tanger Center will involve garages in addition to 330 onsite spaces and the same coordination will take place with GDOT and GPD to ensure a safe and expeditious parking experience at Tanger Center.
- Continue to promote recycling at all Coliseum Complex events through a variety of public service announcements, signage, and electronic messaging systems.
- Continue to closely monitor and scrutinize all operating expenses.

PERFORMANCE MEASURES

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Workload Measures				
· Total event attendance	1,822,938	1,446,208	1,551,810	1,551,810
· Total number of performances	1,333	1,208	1,321	1,321

Budget Highlights:

The FY 24-25 Adopted Budget is increasing by **\$467,713, or 0.6%**.

- Effective July 1, 2024, the Greensboro Coliseum and Complex and the Steven Tanger Center for the Performing Arts will be managed by a private management and booking services contractor. The City will maintain ownership of all facilities.
- The FY 24-25 budget includes a transfer of \$3.4 million from the General Fund to support operations at the Greensboro Coliseum Complex.
- During FY 23-24 two (2) Water Safety Instructors were added to enhance programming at Greensboro Aquatic Center.
- The Tanger Centered announced the 2024-25 “A Thriller of a Season” Broadway Show lineup featuring Mamma Mia! and MJ The Musical.
- The Greensboro Coliseum Complex announced it will host the “Gold Over America Tour 2024” this fall, featuring an array of Olympic gold-medal gymnasts.



WATER RESOURCES ENTERPRISE FUND

Water Resources Administration: Water Resources Administration directs, plans, and coordinates all water and sewer operations including billing, engineering, and operations of plants and infrastructure systems, as well as the same functions of the stormwater utility (within a separate fund). It is also this area's responsibility to plan for long term utility needs of the city and seek alignment of utility plans and policies with the overall goals of the City of Greensboro. This area serves the human resources, public education, and technology needs of the department as well.

Billing and Customer Information: The Billing and Customer Information Division is responsible for capturing data and maintaining over 108,000 water meters and each year generating over one million bills for customers on both a monthly and quarterly basis. This division maintains customer information such that accurate and timely billing information is available to all water and sewer utility customers.

Engineering: The Engineering Division manages the long-range capital plan of the water and sewer utility and executes the engineering and construction of projects that support the maintenance, expansion, and compliance strategies of these systems.

Water Supply: The Water Supply Division is responsible for maintenance and operation of the reservoir system, two water treatment facilities, and delivery of quality water through the transmission system that meets or exceeds all standards for drinking water. The division includes laboratory facilities to assure quality of product. As interconnections to other city's water supplies have become a part of the Greensboro supply strategy, Water Supply also manages the delivery of these supplies to the Greensboro system.

Water Reclamation: The Water Reclamation Division accepts all liquid wastes generated by the residential and commercial community, treats that waste, and releases it into the environment in a manner that is consistent with the requirements of environmental law. Facilities include one water reclamation plant and one biosolids incineration facility.

Operations: This division constructs, maintains, and repairs the water and sewer pipes, and sewage pump stations. It also houses the 24/7 dispatch function for the department.

Debt Service: Funding used to make debt principal and interest payments is derived from operating revenues.



	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Expenditures by Program				
Billing and Customer Information	\$ 5,610,327	\$ 7,865,720	\$ 7,355,994	\$ 7,446,131
Construction and Maintenance	17,284,240	21,499,632	23,642,587	23,842,476
Debt Service	28,384,840	33,915,175	52,784,222	52,784,222
Engineering	34,727,458	38,460,539	37,081,586	42,136,457
Water Reclamation	17,849,984	21,220,046	23,219,159	23,249,913
Water Resources Administration	12,436,990	15,617,042	16,601,708	16,642,832
Water Supply	20,493,034	27,609,075	27,035,756	27,062,948
Total	\$ 136,786,873	\$ 166,187,229	\$ 187,721,012	\$ 193,164,979

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Full-time Equivalents by Program				
Billing and Customer Information	43.000	42.000	42.000	42.000
Construction and Maintenance	162.000	171.000	171.000	171.000
Debt Service	17.000	17.000	18.000	18.000
Engineering	37.000	37.000	0.000	0.000
Water Reclamation	55.000	63.000	56.000	56.000
Water Resources Administration	24.800	25.800	27.800	27.800
Water Supply	56.625	57.625	58.000	58.000
Total	358.425	372.425	372.800	372.800

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Expenditures by Type				
Personnel Costs	\$ 28,772,414	\$ 32,790,494	\$ 35,052,904	\$ 35,887,872
Maintenance & Operations	107,760,358	130,641,735	150,090,108	155,090,107
Capital Outlay	254,101	2,755,000	2,578,000	2,187,000
Total	\$ 136,786,873	\$ 166,187,229	\$ 187,721,012	\$ 193,164,979

Revenues by Type				
User Charges	\$ 138,047,989	\$ 147,818,605	\$ 165,395,725	\$ 182,873,266
Other Revenues	3,177,016	3,353,990	3,984,490	3,984,490
Interfund Transfers	50,209	-	-	-
Appropriated Fund Balance	22,559,090	15,014,634	18,340,797	6,307,223
Total	\$ 163,834,304	\$ 166,187,229	\$ 187,721,012	\$ 193,164,979



WATER RESOURCES ENTERPRISE FUND

Departmental Objectives

- Invest in capital improvements that increase water and sewer capacity and availability.
- Conduct water, sewer, and stormwater plan reviews and feasibility studies in a timely manner.
- Study water, sewer, and stormwater infrastructure within identified reinvestment corridors to determine needed improvements.
- Maintain water, sewer, and stormwater infrastructure to ensure that customers' needs are met.
- Take measures to ensure regulatory compliance standards are met for water and sewer.
- Work to improve fire flow capacity in the water distribution system.
- Provide accurate bills, billing conveniences, and timely service to customers.
- Provide training and certification opportunities to employees for professional growth and to ensure regulatory compliance and succession planning.
- Complete work orders and mission critical functions within departmental adopted standards.
- Support and promote City services and communicate effectively with both internal and external customers.
- Develop and manage Water Resources budgets to efficiently provide quality water, sewer, and stormwater services that meet the demands of the community.
- Identify and implement cost saving measures and increased revenue generating opportunities.
- Identify and secure outside funding.
- Promote and educate employees in workplace safety and wellness.

PERFORMANCE MEASURES

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
<u>Workload Measures</u>				
· Number of water customer accounts	109,488	108,966	110,304	110,855
· Average water MGD* treated daily	34.7	34.6	34.9	35.1
· Average wastewater MGD* treated daily	33.4	32.3	33.6	33.7
<u>Efficiency Measures</u>				
· Cost of wastewater service (\$/MG treated)	\$3,125	\$2,847	\$3,077	\$3,031
· Cost of water service (\$/MG treated)	\$3,146	\$2,877	\$3,099	\$3,052
· Energy use (kWh) per million gallons delivered	1,460.1	1,576.5	1,428.2	1,396.1
<u>Effectiveness Measures</u>				
· Non-revenue water (MG/yr)	2,739.2	2,263.8	2,684.4	2,630.7
· Percent of annual buried pipeline asset renewal	0.30%	0.56%	0.50%	0.60%
· Sewer overflows / 100 miles of pipe	3.5	0.0	0.0	0.0
· Percent of weeks compliant with NPDES Permit at North Buffalo Wastewater Plant	100.0%	N/A	N/A	N/A

*MGD=Million gallons per day



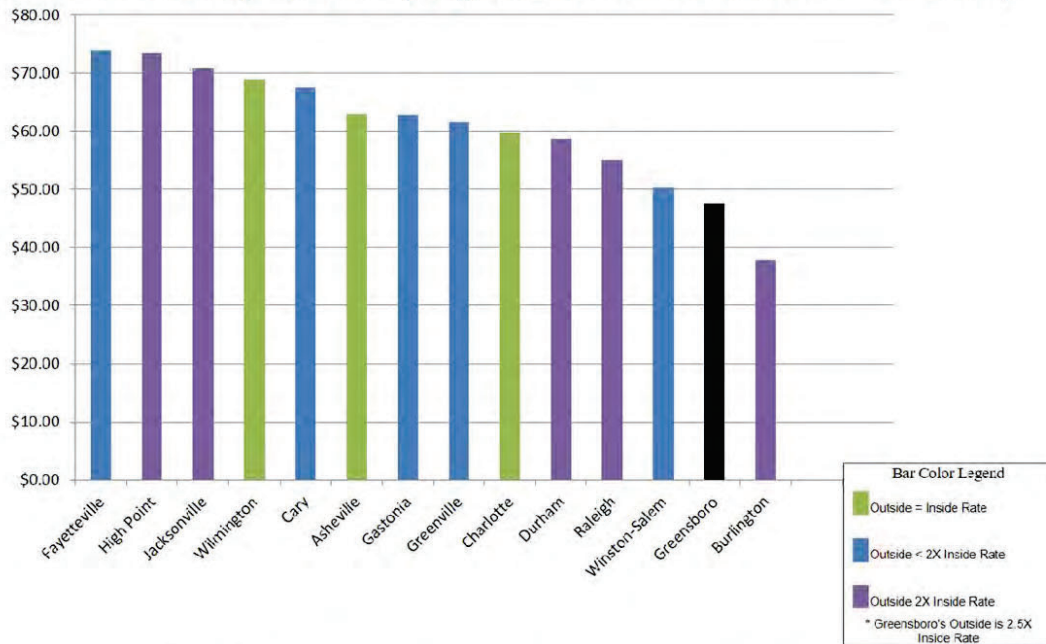
Budget Highlights:

The FY 24-25 Adopted Budget is increasing by **\$21,533,783, or 13.0%**.

- The FY 24-25 budget includes a water rate increase of 10.25% and wastewater increase of 7.25%, or an 8.5% increase on average for inside and outside customers. Increases in water and wastewater rates will help to cover increasing cost related to capital projects, system expansions, and operational cost. Similar increases are anticipated for the next several years.
- The FY 24-25 budget includes an increase of \$167,805 to provide increased compensation for Heavy Equipment Operators (HEO's) within the department.
- The FY 24-25 budget includes the conversion of a part-time FTE to a full-time FTE, or an increase of .75 of a position.

Rate Comparison to Other NC Cities

Rates as of January 1, 2024 (Avg. Residential Customer – 5 units)



OWASA provides water to Carrboro-Chapel Hill Community



NON-DEPARTMENTAL INFRASTRUCTURE

Non-Departmental Infrastructure: Provides appropriations for non-departmental agencies and special fund entities for the purpose of infrastructure related activities.

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Expenditures by Program				
Non-Departmental Infrastructure	\$ 8,815,810	\$ 9,899,310	\$ 7,698,760	\$ 8,999,310
Total	\$ 8,815,810	\$ 9,899,310	\$ 7,698,760	\$ 8,999,310

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Expenditures by Type				
Maintenance & Operations	\$ 8,815,810	\$ 9,899,310	\$ 7,698,760	\$ 8,999,310
Total	\$ 8,815,810	\$ 9,899,310	\$ 7,698,760	\$ 8,999,310
General Fund Contribution	\$ 8,815,810	\$ 9,899,310	\$ 7,698,760	\$ 8,999,310
Total	\$ 8,815,810	\$ 9,899,310	\$ 7,698,760	\$ 8,999,310

Budget Highlights:

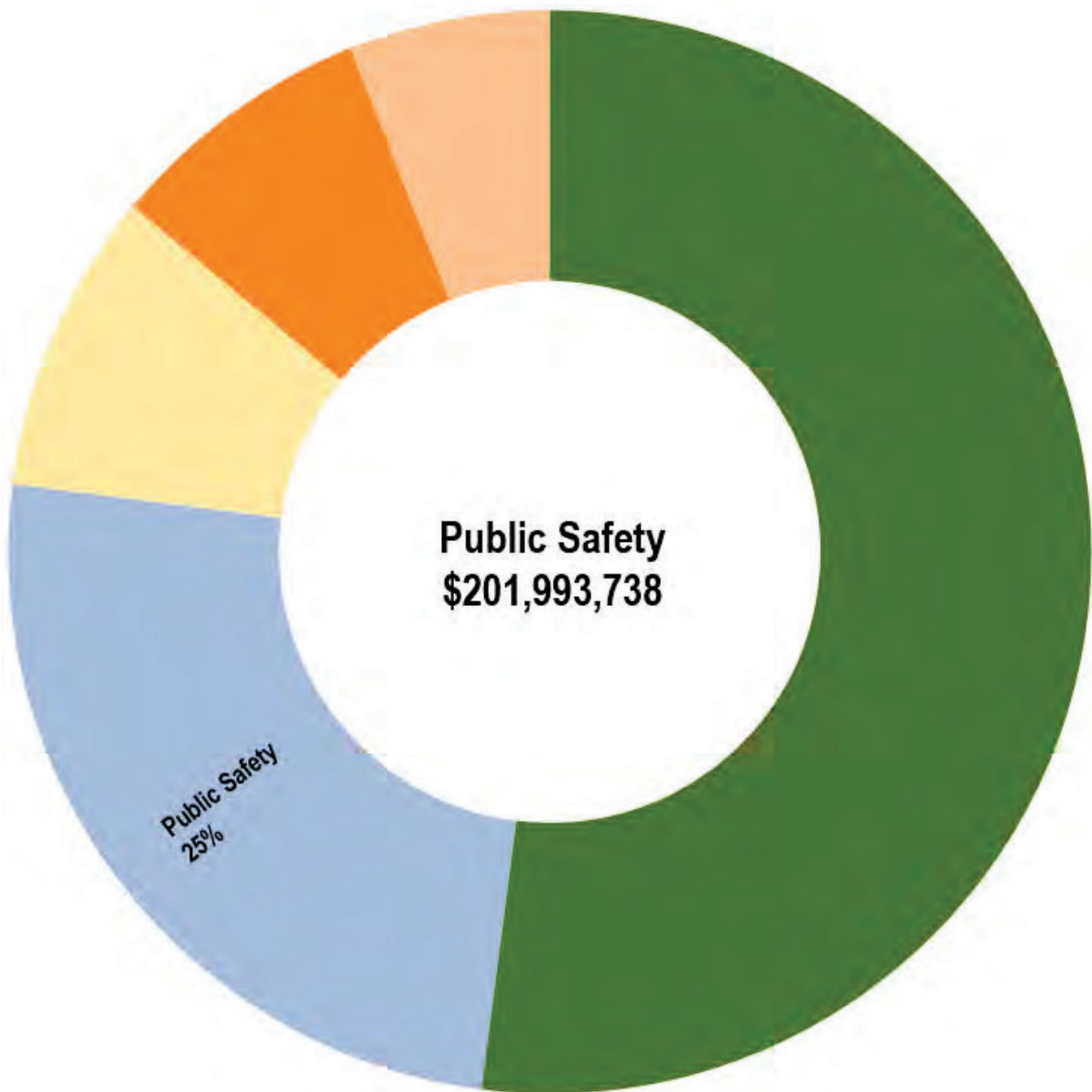
The FY 24-25 Adopted Budget is decreasing by **\$2,200,550, or -22.2%**.

- The General Fund transfer to the Parking Fund will be reduced by \$1.4 million as additional revenues are anticipated from the sale of the Davie Street Parking Deck.



PUBLIC SAFETY

- Emergency Telephone System
- Fire
- Guilford Metro Communications Fund
- Police
- Technical Services
- Non-Departmental Public Safety



PUBLIC SAFETY SERVICE AREA SUMMARY

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Expenditures				
Emergency Telephone System Fund	1,445,848	1,832,416	1,714,632	1,714,632
Fire Department	68,354,524	71,153,692	77,146,526	79,243,286
Guilford Metro Communications Fund	13,260,853	15,240,663	15,426,237	15,694,890
Police Department	89,848,516	99,120,589	104,021,757	107,151,864
Technical Services Fund	4,998,329	6,829,522	6,950,825	6,986,618
Non-Departmental	9,971,693	11,545,830	12,447,111	12,616,239
Subtotal	187,879,763	205,722,712	217,707,088	223,407,529
Less Transfers and Internal Charges	12,459,038	15,315,652	15,713,350	15,882,478
Total Public Safety Expenditures	175,420,725	190,407,060	201,993,738	207,525,051
Revenues				
Emergency Telephone System Fund	2,126,996	1,832,416	1,714,632	1,714,632
Fire Department	3,242,709	3,034,268	3,400,860	3,400,860
Guilford Metro Communications Fund	13,733,678	15,240,663	15,426,237	15,694,890
Police Department	2,761,773	2,640,273	2,640,273	2,640,273
Technical Services Fund	5,563,707	6,829,522	6,950,825	6,986,618
Subtotal	27,428,863	29,577,142	30,132,827	30,437,273
General Fund Contributions	162,170,251	176,145,570	187,574,261	192,970,256
Less Transfers and Internal Charges	12,459,038	15,315,652	15,713,350	15,882,478
Total Public Safety Revenues	177,140,076	190,407,060	201,993,738	207,525,051
Total FTE Positions	1,536.375	1,517.375	1,518.375	1,518.375



PUBLIC SAFETY SERVICE AREA SUMMARY

Budget Highlights:

The FY 24-25 Adopted Budget is increasing by **\$11,652,681, or 6.1%**.

- The FY 24-25 budget includes \$4.3 million to support the financed replacement and increased lease rates of fire trucks.
- The budget also includes the addition of one (1) FTE P&C Business Partner position to help support personnel and Civil Service Review Board needs for the department.
- The FY 24-25 budget includes the decrease of approximately \$272,688 for expenses no longer covered by the State 911 Board's annual disbursement to Guilford Metro 911.
- During FY 23-24, Guilford Metro 911 executed a contract to replace and upgrade their current Computer Aided Dispatch (CAD) system with Hexagon, at a total cost of \$3,536,640, of which \$1,270,007 is state eligible and the remaining \$2,266,633 is covered by federal grant funding.
- In FY 23-24, a compensation study resulted in pay grade adjustments for telecommunication staff to be more competitive and meet market trends. This resulted in an increase in the amount of \$42,679.
- The FY 24-25 budget includes the addition of one (1) FTE position, an Electronic Process Specialist position, to help meet the increased and growing demand for bi-directional amplifier (BDA) inspections. The cost for this position is offset by the implementation of a BDA inspection fee for both internal and external customers.
- The FY24-25 budget includes an additional \$1.7 million for the Take Home Car program in accordance with the 5-year expense model.
- The FY 24-25 budget includes an increase of \$967,758 for Axon contract increases, \$74,000 for Security contract increases, and \$31,475 for Cellebrite software increases.



EMERGENCY TELEPHONE SYSTEM FUND

911 Wireless: This accounting division handles funding provided directly from the State of North Carolina for 911 services. 911 Board funding can only be used for eligible 911 system and equipment expenses, as well as other authorized functions as outlined by NCGS 143A.

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Expenditures by Program				
911 Wireless	\$ 1,445,848	\$ 1,832,416	\$ 1,714,632	\$ 1,714,632
Total	\$ 1,445,848	\$ 1,832,416	\$ 1,714,632	\$ 1,714,632
	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Expenditures by Type				
Maintenance & Operations	\$ 1,445,848	\$ 1,832,416	\$ 1,714,632	\$ 1,714,632
Total	\$ 1,445,848	\$ 1,832,416	\$ 1,714,632	\$ 1,714,632
Revenues by Type				
User Charges	\$ 2,058,354	\$ 1,816,066	\$ 1,508,816	\$ 1,508,816
Other Revenues	38,558	16,350	16,350	16,350
Appropriated Fund Balance	30,084	-	189,466	189,466
Total	\$ 2,126,996	\$ 1,832,416	\$ 1,714,632	\$ 1,714,632



EMERGENCY TELEPHONE SYSTEM FUND

Departmental Objectives

- Collaborate and partner with State 911 Board officials to comply with eligible expenditure rules and State Law 143A.
- Provide exceptional customer service via EMD and EFD protocol compliance per year.
- Increase responsiveness for timely processing of public information requests.
- Continuous monitoring of expenses paid for with 911 surcharge revenues.
- Decrease call processing time for emergency responders.

Budget Highlights:

The FY 24-25 Adopted Budget is decreasing by **\$117,784, or -6.4%**.

- The FY 24-25 budget includes the decrease of approximately \$272,688 for expenses no longer covered by the State 911 Board's annual disbursement to Guilford Metro 911.
- During FY 23-24, Guilford Metro 911 reimbursed the State 911 Board in the amount of \$960,695 by transferring funds from the Guilford Metro Communications Fund to the Emergency Telephone System Fund for purchases deemed ineligible by the State 911 Board.
- During FY 23-24, Guilford Metro 911 executed a contract to replace and upgrade their current Computer Aided Dispatch (CAD) system with Hexagon, at a total cost of \$3,536,640, of which \$1,270,007 is state eligible and the remaining \$2,266,633 is covered by federal grant funding.
- As part of a two-phase project, Guilford Metro 911 is replacing and upgrading console furniture in the 911 call centers. During FY 23-24, the backup site was upgraded at a total cost of \$421,133, of which \$375,245 was covered by the State. The FY 24-25 budget includes console furniture upgrades to the main site in the amount of \$676,500, of which \$605,308 will be state eligible.



FIRE DEPARTMENT

Fire Administration: Provides executive leadership, planning and resource management functions for the Fire Department.

Training: Provides firefighting, career and professional development training as well as recruit firefighter training. Offers curriculum for all Federal and State mandated certifications required for specialized job responsibilities within fire service.

Fire and Life Safety: Takes pro-active steps such as inspections, investigations and public education to minimize the chance of damage to life and property which may be caused by fire or hazardous conditions.

Emergency Services: Trains for and responds to emergency situations involving fire, hazardous material accidents, emergency medical/rescue and disasters to minimize damage to the lives and property of Greensboro residents and visitors.

Regulatory and Fleet Services: Assures departmental compliance with all State and Federal regulatory mandates; tracks injuries and accidents involving fire personnel; supplies all necessary fire apparatus, other equipment and supplies; and repairs and maintains all fire equipment.

Stations: Maintenance and Operations cost for 26 fire stations.

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Expenditures by Program				
Emergency Services	\$ 52,329,282	\$ 55,392,647	\$ 56,390,620	\$ 58,265,632
Fire Administration	2,410,116	2,986,255	3,091,370	3,235,707
Fire and Life Safety	2,788,692	3,470,780	3,788,870	3,903,159
Regulatory and Fleet Services	7,262,077	7,555,552	11,987,820	12,033,463
Stations	1,120,291	371,253	378,978	378,978
Training	2,444,065	1,377,205	1,508,869	1,545,467
Total	\$ 68,354,524	\$ 71,153,692	\$ 77,146,526	\$ 79,243,286



	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Full-time Equivalents by Program				
Emergency Services	545.000	545.000	544.000	544.000
Fire Administration	11.000	11.000	12.000	12.000
Fire and Life Safety	24.000	33.000	33.000	33.000
Regulatory and Fleet Services	14.000	14.000	14.000	14.000
Training	9.000	9.000	10.000	10.000
Total	603.000	612.000	613.000	613.000

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Expenditures by Type				
Personnel Costs	\$ 58,698,950	\$ 61,941,970	\$ 63,464,720	\$ 65,564,480
Maintenance & Operations	9,391,492	9,107,722	13,681,806	13,678,806
Capital Outlay	264,082	104,000	-	-
Total	\$ 68,354,524	\$ 71,153,692	\$ 77,146,526	\$ 79,243,286

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Revenues by Type				
Intergovernmental Revenue	\$ 441,874	\$ 447,184	\$ 447,184	\$ 447,184
User Charges	1,248,241	1,144,300	1,419,300	1,419,300
Other Revenues	1,552,594	1,442,784	1,534,376	1,534,376
Total	\$ 3,242,709	\$ 3,034,268	\$ 3,400,860	\$ 3,400,860

General Fund Contribution	\$ 65,111,815	\$ 68,119,424	\$ 73,745,666	\$ 75,842,426
Total	\$ 68,354,524	\$ 71,153,692	\$ 77,146,526	\$ 79,243,286



FIRE DEPARTMENT

Departmental Objectives

- Provide property fire protection to reduce fire loss and to minimize the dollar amount of property value lost to fire damage in commercial structures.
- Structure fire containment to reduce civilian and firefighter injuries and/or death, and to meet or exceed the industry or adopted benchmark of 75%.
- To meet or exceed City Council adopted Standard of Coverage benchmark for alarm handling, turnout, and travel time (total response time) for first due unit arrival on the emergency scene.
- To meet or exceed the industry standard and adopted benchmark of a total response time of six minutes or less, 90% of the time.
- Maintain emergency response effectiveness to meet or exceed industry or adopted benchmark of 15% and improve cardiac survival rate.
- Maintain accredited agency status through the Commission of Fire Accreditation International to achieve organizational excellence through the process of accreditation.
- To achieve the highest and best ISO Public Protection Classification (PPC), thereby reducing fire loss and providing safe occupancies.
- Support economic development by providing timely review of building/fire suppression system plans and through providing specialized emergency services.
- To meet or exceed required training and drills in accordance with departmental General Operating Guidelines (GOG).
- To minimize the number of fires and injury through achieving compliance with the NC State Fire Prevention Code.
- To minimize the cost per fire inspection.
- To meet or exceed the Standard of Coverage for response to moderate hazard-structure fire emergency calls and medical emergency calls.
- To minimize the dollar amount of property value lost to fire damage.
- To reduce or eliminate the recurrence of fires and minimize arson.
- To provide proper tools, equipment, training, and policy to reduce accidents and injuries to firefighters, and to properly test safety equipment in accordance with OSHA/NFPA standards.

PERFORMANCE MEASURES

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
<u>Workload Measures</u>				
· Total number of Fires	1,068	1,000	1,000	100
· Total number of Residential Structure Fires	186	198	200	200
· Total number of Commercial Structure Fires	54	55	55	55
· Total number of Medical Events	24,318	25,000	25,000	25,000
· Total number of Cardiac Arrest Patients	136	175	160	160
· Total number of General Fire Inspections	6,891	7,575	7,800	7,800
· Total number of Fire Investigations	235	495	240	240



Efficiency Measures

· Percentage of first due unit arrival in six minutes or less (medical)	89%	68%	90%	90%
· Percentage of first due unit arrival in six minutes 20 seconds or less (fires)	92%	86%	90%	90%
· Percentage of cardiac arrest patients that regain a pulse before being turned over to a higher level of medical care	12%	25%	15%	15%
· Percentage of compliance with the state mandated minimum inspection frequency for all occupancies	65%	56%	75%	75%
· Percent of when 9-1-1 call processing was 60 seconds or less (Metro 911 function) (Moderate Fire Hazard)	89%	87%	90%	90%
· Percent where turn out time was 80 seconds or less (Moderate Fire Hazard)	49%	35%	35%	35%
· Percent where travel time for first arriving unit was four minutes or less (Moderate Fire Hazard)	84%	90%	90%	90%
· Percent where 17 persons arrived on scene in 11 minutes 35 seconds or less (Moderate Fire Hazard)	92%	95%	90%	90%
· Percent where entire first alarm complement arrived in 10 minutes 20 sec or less (Moderate Fire Hazard)	92%	84%	90%	90%

Effectiveness Measures

· Percentage of actual residential structure fires that are contained to the room of origin	72%	75%	75%	75%
· Percentage of total number of fires that were commercial structures	23%	50%	25%	25%
· Percentage of total dollar loss that were commercial structures	16%	50%	25%	25%
· Percentage of dollar loss based on total value of commercial property where fires occurred	1%	2%	2%	2%
· Percent of property value saved by fire protection services	98%	98%	98%	98%

Budget Highlights:

The FY 24-25 Adopted Budget is increasing by **\$5,992,834, or 8.4%**.

- The FY 24-25 budget includes \$4.3 million to support the financed replacement and increased lease rates of fire trucks.
- A service enhancement is included for the addition of one (1) FTE P&C Business Partner position to help support personnel and Civil Service Review Board needs for the department.



GUILFORD METRO COMMUNICATIONS FUND

Metro Communications Administration: Administration section includes the Metro Communications Director who creates and manages the department goals and objectives. This section also provides executive management for Guilford Metro Emergency Communications, Training/Quality Assurance, 911 Information Systems, Support Services, and Technical Services including budget, planning, and personnel management.

Emergency Communications: This division is the first point of contact for residents to reach public safety emergency responders 24 hours a day, seven days a week throughout Greensboro and Guilford County. The division provides dispatch services for the Greensboro Police, Greensboro Fire, Guilford County EMS, Guilford County Sheriff, and Guilford County Fire. This division also provides after-hour emergency contact for multiple City departments and is involved in city-wide emergency coordination.

IT Public Safety: The Public Safety Information Technology (PSIT) division manages technology for Public Safety agencies serving the city of Greensboro and provides support for agency applications to additional internal departments and external agencies. PSIT manages special projects and the acquisition, maintenance, and distribution of all hardware and software supporting the operations of Guilford Metro 911 as well as the Greensboro Police and Fire departments. Examples of technologies supported by PSIT include the Computer Aided Dispatch (CAD) system, 911 phone system, 911 recording system, Windows Servers, Linux Servers, Mobile Communications Terminals (MCT), and the Law Enforcement Records Management System (RMS). PSIT also supports fire station alerting hardware and software, security cameras, cellular devices, data backup solutions, disaster recovery solutions, and VPN servers used by Public Safety personnel. Geographic Information Systems (GIS) and Master Street Address Guide (MSAG) maintenance is also an essential function PSIT provides for GM911 and other agencies.



	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Expenditures by Program				
Emergency Communications	\$ 7,380,928	\$ 8,641,024	\$ 8,376,797	\$ 8,575,335
IT Public Safety	3,935,969	4,564,208	4,727,402	4,760,701
Metro Communications Administration	997,918	1,001,266	1,211,405	1,235,590
Support Services	946,039	1,034,165	1,110,633	1,123,264
Total	\$ 13,260,853	\$ 15,240,663	\$ 15,426,237	\$ 15,694,890

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Full-time Equivalents by Program				
Emergency Communications	93.000	93.000	88.000	88.000
IT Public Safety	7.000	9.000	11.000	11.000
Metro Communications Administration	6.000	6.000	8.000	8.000
Support Services	5.000	5.000	5.000	5.000
Total	111.000	113.000	112.000	112.000

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Expenditures by Type				
Personnel Costs	\$ 8,801,982	\$ 10,162,366	\$ 10,341,238	\$ 10,583,991
Maintenance & Operations	4,458,871	5,078,297	5,084,999	5,110,899
Total	\$ 13,260,853	\$ 15,240,663	\$ 15,426,237	\$ 15,694,890

Revenues by Type				
User Charges	\$ 3,553,107	\$ 3,858,874	\$ 4,446,750	\$ 4,546,275
Other Revenues	382,073	378,273	378,273	378,273
Interfund Transfers	8,812,904	10,203,516	10,601,214	10,770,342
Appropriated Fund Balance	985,594	800,000	-	-
Total	\$ 13,733,678	\$ 15,240,663	\$ 15,426,237	\$ 15,694,890



GUILFORD METRO COMMUNICATIONS FUND

Departmental Objectives

- Decrease call processing time for emergency responders.
- Increase responsiveness for timely processing of public information requests.
- Maintain or exceed standards for accrediting agencies such as CAAS, CALEA, Priority Dispatch, and ISO.
- Maintain and/or exceed national standards for employee training.
- Provide exceptional customer service via EMD and EFD protocol compliance per year.

PERFORMANCE MEASURES

	Actual	Budget	Adopted	Projected
	2022-23	2023-24	2024-25	2025-26
<u>Workload Measures</u>				
· Number of monthly educational contacts	33	30	30	30
· Number of people contacted via educational events	1,815	1,500	1,500	1,500
· Total calls dispatched	413,826	405,000	410,000	410,000
· Number of in-service training sessions	16	6	6	6
<u>Efficiency Measures</u>				
· Seconds to dispatch law enforcement high priority calls (150 seconds goal)	179	150	150	150
<u>Effectiveness Measures</u>				
· Percentage of 911 calls answered within 10 seconds or less	99.6%	98%	98%	98%
· Percentage of non-emergency calls answered within 15 seconds or less	97%	95%	95%	95%
· Percentage of Fire calls dispatched within 64 seconds	90%	90%	90%	90%
· Percentage of public record requests processed within two days or less of initial request	98%	95%	95%	95%
· ACE Accreditation Met - EMD (Medical)	YES	YES	YES	YES
· ACE Accreditation Met - EFD (Fire)	YES	YES	YES	YES



Budget Highlights:

The FY 24-25 Adopted Budget is increasing by **\$185,574, or 1.2%**.

- During FY 23-24, five (5) FTEs were reclassified to create a Deputy Director position, two (2) PSIT Help Desk Analyst positions, a People & Culture representative position, and a Public Records/Training Specialist position.
- In FY 23-24, a compensation study resulted in pay grade adjustments for telecommunicator staff to be more competitive and meet market trends. This resulted in an increase in the amount of \$42,679.
- During FY 23-24, Guilford Metro 911 reimbursed the State 911 Board in the amount of \$960,695 by doing a fund balance transfer to the Emergency Telephone System Fund for State 911 Board reimbursement for ineligible purchases.
- The Guilford Metro Communications Fund FY 24-25 budget includes the reduction of one (1) FTE Operations Manager position, equating to \$140,995, and various maintenance and operation expenses in the total of \$25,900.



POLICE DEPARTMENT

Police Administration: Police Administration includes Chief of Police, a Deputy Chief, four Assistant Chiefs of Police, Public Safety Attorneys, Professional Standards, and a Public Information Office. Police Administration creates and manages departmental goals and objectives. It also directs and provides oversight to all departmental activities. Administration also provides administrative and legal support to the Police Department in a variety of areas. Professional Standards is responsible for managing all aspects of internal employee investigations, conducts administrative investigations of misconduct allegations against Police employees, and produces a comprehensive annual report on all aspects of the department's internal investigations.

Management Bureau: The Management Bureau includes the Divisions of Resource Management, Training, Fiscal Management, a Public Safety Research Scientist and Community Engagement. Resource Management is responsible for budget preparation and oversight as well as grant applications and processes. Management Bureau oversees the hiring process for Police employees and manages/coordinates the training and evaluation program that is provided to all police officers. CALEA (Commission on Accreditation of Law Enforcement Agencies) is responsible for ongoing compliance with all commission standards. Community Engagement facilitates community events and public interactions with the department and citizens to foster a working relationship to provide a safer city.

Support Bureau: The Support Bureau includes Operational Support, the Real Time Crime Center, Priority Offender Program and Information Services. Operational Support includes Police Neighborhood Resource Centers, School Resource Officer Programs, and manages all special teams. It also manages the Traffic Safety Teams, Crash Reconstruction, Canine, Motorist Assistance Patrol and Operational Planning. Records Division provides support services through record management of all case files and related documents, including processing investigative and supplementary reports. It also provides the Watch Operations and Telephone Response Unit functions.

Patrol Bureau: The Patrol Bureau consists of the four patrol divisions. Patrol divisions provide continuous police coverage to respond to citizen-initiated calls for service and for proactive law enforcement activities. Satellite facilities have administrative personnel that assist in the delivery of police services at each location from 8:00 AM – 5:00 PM, Monday through Friday. Each division also includes Community Resource Teams (CRT), which are proactive patrol units. CRTs are neighborhood based and focused on problem-solving and crime prevention.



Investigative Bureau: The Investigative Bureau includes Criminal Investigations, Investigative Services, Vice/Narcotics, and Forensic Services. The Investigative Bureau provides support services to patrol units on a city-wide basis. Criminal Investigations provide follow-up investigative services for crimes against persons and crimes against property. It also houses a Family Victims Unit that manages investigations of sexual assault, domestic violence, and youth crimes and victimization. The Crimestoppers Program is also managed through CID. Investigative Services houses the Violent Crime Reduction Team, the NIBIN Squad and Criminal Intelligence. Vice/Narcotics Division investigates criminal activity related to the sale/distribution of narcotics, prostitution, gambling, and ABC violations. Forensic Services manages the Crime Scene Investigators and the Department's Evidence/Property section.

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Expenditures by Program				
Investigative Bureau	\$ 15,987,972	\$ 17,906,411	\$ 19,054,290	\$ 19,580,589
Management Bureau	21,455,437	20,036,856	23,119,243	23,929,031
Patrol Bureau	34,239,142	39,626,982	40,941,687	42,287,108
Police Administration	6,414,038	7,008,323	6,606,213	6,718,391
Support Bureau	11,751,928	14,542,017	14,300,324	14,636,745
Total	\$ 89,848,516	\$ 99,120,589	\$ 104,021,757	\$ 107,151,864

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Full-time Equivalents by Program				
Investigative Bureau	111.000	113.000	160.000	160.000
Management Bureau	69.000	72.000	87.000	87.000
Patrol Bureau	424.000	396.000	386.000	386.000
Police Administration	25.000	26.000	27.000	27.000
Support Bureau	131.375	130.375	123.375	123.375
Total	813.375	783.375	783.375	783.375

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Expenditures by Type				
Personnel Costs	\$ 73,827,884	\$ 82,920,731	\$ 86,835,652	\$ 89,387,665
Maintenance & Operations	15,992,240	16,199,858	17,186,105	17,764,199
Capital Outlay	28,392	-	-	-
Total	\$ 89,848,516	\$ 99,120,589	\$ 104,021,757	\$ 107,151,864



	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Revenues by Type				
Intergovernmental Revenue	\$ 1,604,161	\$ 1,680,091	\$ 1,680,091	\$ 1,680,091
User Charges	678,170	801,182	801,182	801,182
Other Revenues	479,443	159,000	159,000	159,000
Total	\$ 2,761,773	\$ 2,640,273	\$ 2,640,273	\$ 2,640,273
General Fund Contribution	\$ 87,086,743	\$ 96,480,316	\$ 101,381,484	\$ 104,511,591
Total	\$ 89,848,516	\$ 99,120,589	\$ 104,021,757	\$ 107,151,864



POLICE DEPARTMENT

Departmental Objectives

- Create Priority Offender Strategy to enhance management of repeat and priority offenders.
- Reduce criminal offenses by 10% annually for the time period FY 2023-24 compared to FY 2022-23 (per capita).
- Reduce juvenile felony offenses.
- Reduce criminal offenses committed by youth under the age of 18 by 10% annually for FY 2023-24 compared to FY 2022-23 (per capita).
- Reduce response times to calls for service.
- Improve internal and external service delivery.

PERFORMANCE MEASURES

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
<u>Workload Measures*</u>				
· Crimes Against Persons	7,965	6,964	7,100	7,100
· Crimes Against Property	18,127	15,266	16,000	16,000
· Offenses Reported - Involving persons 15 years of age and under	5,125	5,010	5,010	5,010
· Crimes against Society	3,479	N/A	3,000	3,000
· Crime Against Persons cleared by arrest, exception, or unfounded	1,973	1,841	1,841	1,841
· Crime Against Property cleared by arrest, exception, or unfounded	2,388	2,645	2,645	2,645
<u>Efficiency Measures</u>				
· Average Police Response Time to High Priority Calls (in minutes)	10:27	6:00	7:00	7:00
· First due GPD unit arrival to Priority I Calls in seven minutes or less	33%	90%	90%	90%
· First due GPD unit arrival to Priority II Calls within 12 minutes	50%	90%	90%	90%
· GPD Average Training Hours (Patrol Personnel)	40	40	40	40
<u>Effectiveness Measures</u>				
· Percent of Felony cases cleared	17%	30%	30%	30%
· Reduce the NIBRS Group A Crime rate*	-1%	-10%	-10%	-10%
· Reduce case closure suspense time for homicides, aggravated assaults, and robberies	-12%	-15%	-15%	-15%
· Percent of citizen satisfaction surveys indicating a positive impression/perception of GPD	75%	75%	75%	75%

*In FY2019-20 the Greensboro Police Department, along with other law enforcement agencies nationally, officially transitioned their crime reporting method from UCR to NIBRS (National Incident-Based Reporting System) in accordance with FBI requirements. The transition changed the methodology for collecting crime data. UCR Part 1 and Part II offense categories are replaced with NIBRS Group A and Group B offenses. NIBRS Group A offenses represent 20-plus indexed crime categories rather than focusing on eight indexed offenses in UCR.



Budget Highlights:

The FY 24-25 Adopted Budget is increasing by **\$4,901,168, or 4.9%**.

- The FY 24-25 budget includes an additional \$1.7 million for the Take Home Car program in accordance with the 5-year expense model.
- The FY 24-25 budget includes an increase of \$967,758 for Axon contract increases, \$74,000 for Security contract increases, and \$31,475 for Cellebrite software increases.



TECHNICAL SERVICES FUND

Technical Services: Designs, installs, and maintains the public safety communications system to include 911 dispatch and two-way radio for the City of Greensboro, Guilford County, City of Burlington, Graham, and Thomasville; reviews all systems, monitors growth patterns, technology needs, technology changes and projects future communications technology equipment needs for all. Technical Services also provides services to the Town of Gibsonville, state universities, colleges, state, federal, and other public safety and non-public safety government agencies throughout the region. Greensboro Police, Greensboro Fire, Guilford County EMS, Guilford County Sheriff, and Guilford County Fire are a few of the larger agencies Technical Services supports. This division also provides after-hour on-call support year-round. The budget is maintained in this division to support its maintenance, operations, capital expenditures, and future needs.

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Expenditures by Program				
Technical Services	\$ 4,998,329	\$ 6,829,522	\$ 6,950,825	\$ 6,986,618
Total	\$ 4,998,329	\$ 6,829,522	\$ 6,950,825	\$ 6,986,618

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Full-time Equivalents by Program				
Technical Services	9.000	9.000	10.000	10.000
Total	9.000	9.000	10.000	10.000

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Expenditures by Type				
Personnel Costs	\$ 1,030,760	\$ 1,091,158	\$ 1,186,993	\$ 1,208,994
Maintenance & Operations	3,967,569	5,738,364	5,683,832	5,697,624
Capital Outlay	-	-	80,000	80,000
Total	\$ 4,998,329	\$ 6,829,522	\$ 6,950,825	\$ 6,986,618



	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Revenues by Type				
User Charges	\$ 955,465	\$ 919,295	\$ 987,195	\$ 1,055,095
Other Revenues	4,221,202	5,571,076	5,571,943	5,571,943
Interfund Transfers	1,514	-	-	-
Appropriated Fund Balance	385,526	339,151	391,687	359,580
Total	\$ 5,563,707	\$ 6,829,522	\$ 6,950,825	\$ 6,986,618



TECHNICAL SERVICES

Departmental Objectives

- Maintain 99.99% radio system availability.
- Complete 90% of all system service requests within 24 hours.
- Be on site for 90% of all dispatched calls for service within one hour.

PERFORMANCE MEASURES

	Actual	Budget	Adopted	Projected
	2022-23	2023-24	2024-25	2025-26
<u>Workload Measures</u>				
· Number of work orders completed	2,634	2,800	2,900	3,000
· Number of preventative maintenance checks performed on system	48	48	48	48
<u>Effectiveness Measures</u>				
· Complete 90% of all system service requests within 24 hours	90%	90%	90%	90%
· Be on site for 90% of all dispatched calls for service within one hour	90%	90%	90%	90%
· Maintain 99.99% radio system availability	99.99%	99.99%	99.99%	99.99%

Budget Highlights:

The FY 24-25 Adopted Budget is increasing by **\$121,303, or 1.8%**.

- The FY 24-25 budget includes the addition of one (1) FTE position, an Electronic Process Specialist position, to help meet the increased and growing demand for bi-directional amplifier (BDA) inspections. The cost for this position is offset by the implementation of a BDA inspection fee for both internal and external customers.
- The Technical Services FY 24-25 budget includes the reduction of various maintenance and operation expenses in the total of \$50,000.



NON-DEPARTMENTAL PUBLIC SAFETY

Non-Departmental Public Safety: Provides appropriations for non-departmental agencies and special fund entities for the purpose of infrastructure related activities.

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Expenditures by Program				
Non-Departmental Public Safety	\$ 9,971,693	\$ 11,545,830	\$ 12,447,111	\$ 12,616,239
Total	\$ 9,971,693	\$ 11,545,830	\$ 12,447,111	\$ 12,616,239

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Expenditures by Type				
Personnel Costs	\$ -	\$ -	\$ 500,000	\$ 500,000
Maintenance & Operations	9,971,693	11,545,830	11,947,111	12,116,239
Total	\$ 9,971,693	\$ 11,545,830	\$ 12,447,111	\$ 12,616,239
General Fund Contribution	\$ 9,971,693	\$ 11,545,830	\$ 12,447,111	\$ 12,616,239
Total	\$ 9,971,693	\$ 11,545,830	\$ 12,447,111	\$ 12,616,239

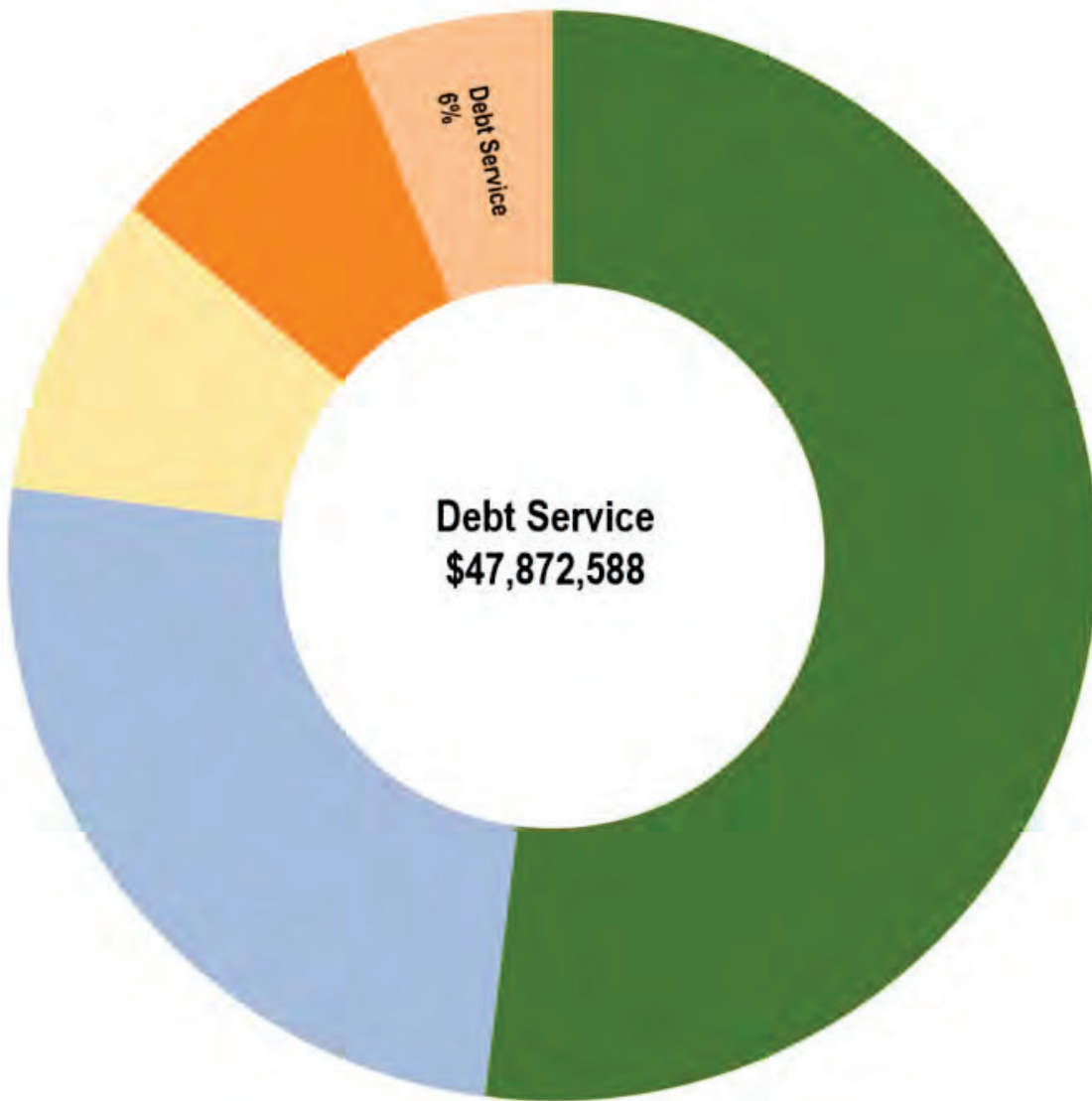
Budget Highlights:

The FY 24-25 Adopted Budget is increasing by **\$901,281, or 7.8%**.



CAPITAL IMPROVEMENTS PROGRAM & DEBT SERVICE

Capital Improvements Program
Capital Leasing Fund
Debt Service Fund



FY 2025-2034 Capital Improvements Program

Introduction

The Capital Improvements Program, or CIP, is a financing and construction/acquisition plan for projects that require significant capital investment. The CIP, which is updated annually and submitted for adoption by City Council, specifies and describes the City's capital project schedule and priorities for the ten years immediately following Council adoption.

For each capital project, the CIP includes a variety of information, including a project description and the service need it addresses, a proposed timetable, proposed funding levels and sources and, if applicable, estimated ongoing operating costs. For projects already underway, the description also notes the remaining portion of the project's budget. Generally, capital improvements projects consist of purchasing, constructing, or renovating structures and/or acquiring land that have a total cost of at least \$100,000 and an estimated useful life of at least ten years. Common CIP projects include new or improved sidewalks, roads, neighborhood renewal projects, and new City facilities, such as recreation centers, fire stations, and water treatment facilities.

Departments annually submit capital projects for consideration and inclusion in the CIP. A preliminary CIP is prepared as part of the annual budget review. A final CIP is presented to the City Council in June and is adopted concurrently with the Annual Operating Budget.

Relationship to Annual Operating Budget

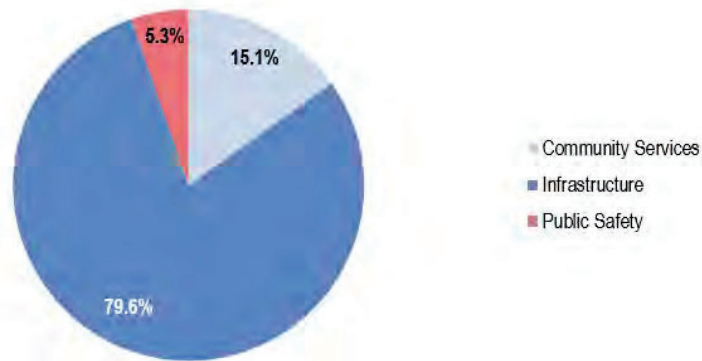
The CIP and Annual Operating Budget are linked in three main ways. First, some CIP projects are funded through annual operating funds, such as the General Fund Capital Reserve Account and the Water Resources Fund. In these cases, the projects become authorized through the adoption of the Annual Operating Budget. Second, projects funded through debt financing (typically voter authorized bonds) impact the operating budget through ongoing debt service expenses. Third, some CIP projects, such as new facilities, require ongoing expenses for staff and other operating costs that directly impact the operating budget.

Expenditure Overview

The FY 2024-2033 Capital Improvements Program (CIP) totals **\$2,829,789,301**, a 37% increase of \$763,530,972 over FY 23-24.



Expenditures by Service Area



Highlights

Infrastructure

The Infrastructure Service Area's estimated need totals about \$2.3 billion or 80% of the total recommended CIP spending over the next ten years. The average need per fiscal year is about \$225 million. The service area consists of Engineering & Inspections, Field Operations, Planning, Transportation, Coliseum, and Water Resources.

Water Resources projects total just under \$1.8 billion and account for 79% of the Infrastructure Service Area and 63% of the total CIP. The department plans to spend \$186 million in FY2024-25. Water, Sewer and Stormwater projects of note in FY 24-25 include; Water Line Extension – Southeast Greensboro Feeder Main Water Line Improvements (\$33.5 million), Townsend – Major Electrical and Genset – Phase II (\$26 million), Mitchell – Emerging Contaminant Treatment (\$22 million), Liberty Road Lift Station and Force Main (\$19.7 million), Megasite Utility Agreement with the North Carolina Department of Transportation (\$18 million), TZO – Solids Handling Design Build (\$15 million), Camp Burton Outfall and Corbin Rod Lift Station Abandonment (\$12.3 million), Primary Clarifier Improvements (\$7.4 million), Wastewater Treatment Plant Influent Pump Replacement (\$4.7 million).

Projected Transportation capital expenditures over the next ten years total approximately \$417.8 million, which accounts for 19% of the Infrastructure Service Area and 15% of the total CIP. Transportation's capital needs exceed \$67.9 million in FY 24-25. Projects of note include the Davie Street Streetscape (\$10.3 million), the final phase of the Downtown Greenway (\$14.9 million), the replacement of GTA's electric busses (\$4.7 million), various sidewalk improvements (\$13 million), and J. Douglas Gaylon Depot Renovation & Roof Repairs (\$2.8 million).

Field Operations, now Solid Waste & Recycling, department projects total almost \$40 million, which accounts for approximately 2% of the Infrastructure Service Area and 1.3% of the total CIP. In FY 24-25 there are \$3.2 million of planned projects that include \$1 million towards landfill equipment replacements, as well as other transfer station replacement and landfill closure needs.



Community Services

Community Services Service Area projects account for the second largest project total of the four Service Areas, including over \$395 million for Parks and Recreation and almost \$34 million of Neighborhood Development projects. Combined, Parks and Recreation, and Housing and Neighborhood Development account for 15% of all CIP projects over the next 10 years. Parks & Recreation projects planned for FY 24-25 include \$8 million for Windsor Chavis Nocho Community Complex, completing the Downtown Greenway Phase 4 (\$1.4 million), and land acquisition (\$200,000). The Battleground Parks District project is projected to have a total spend of \$42 million by FY 28-34. Additionally, the Bingham Park Remediation project (\$28 million) is included in the CIP with an anticipated start date of FY26-27.

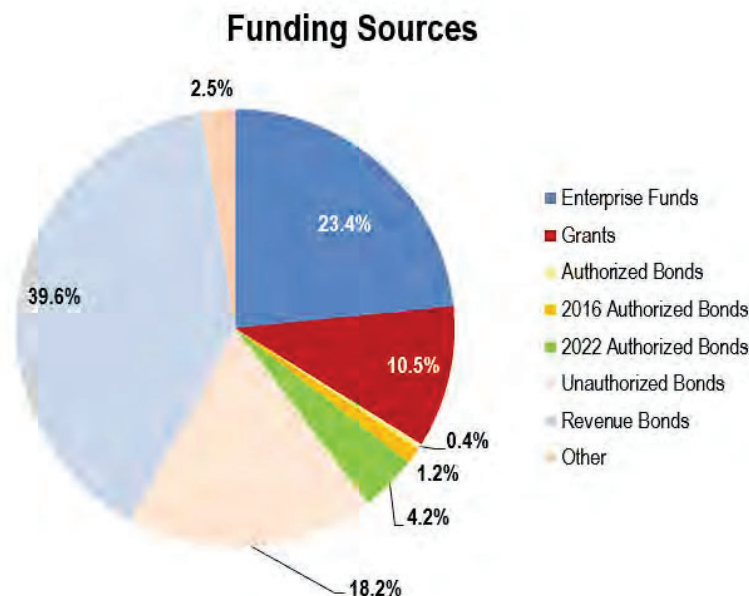
In FY 24-25, Housing and Neighborhood Development expects to make progress on a variety of projects funded with bonds approved in 2016 and 2022 including revolving loan funds, and workforce housing initiative projects targeting at-risk or disadvantaged groups and areas within Greensboro.

Public Safety

The Public Safety Service Area includes \$150 million, or almost 5%, of the City's planned capital needs over the next ten years. Fire Department projects are estimated to cost \$137 million. Police Department projects are estimated to cost almost \$4.2 million. Guilford Metro anticipates a total spend of \$4.2 million, with \$3.5 million being spent in FY24-25. The majority of the Fire Department projects are related to the construction of new and replacement, or renovation of, aging fire stations. Police Department CIP projects include headquarters security upgrades and renovations, and the purchase of a new record management system.

Funding Overview

The Capital Improvements Program relies on a variety of funding sources to accomplish its many efforts. These include debt financing; enterprise funding; general fund revenues; state shared revenues; and grants from the state government, federal government, or private sources.



Highlights

Of the \$228.4 million in General Obligation bonds authorized by voter approval in 2008 and 2016 the City has \$11 million of those dollars planned to be spent by FY 26-27. The 2016 referendum authorized the issuance of an additional \$126 million in bonds of which \$33.8 million is planned to be spent in the next ten years. Most recently, in 2022 voters passed a bond referendum of \$135 million. Projects include \$70 million for Parks & Recreation, \$30 million for affordable housing, \$15 million for transportation, \$14 for fire facilities, and \$6 million for police facilities. The bond dollars included in the CIP account for 6.1% of the total capital needs in the City of Greensboro. Debt service costs associated with the debt issuance to fund authorized bond projects is scheduled at \$35 million in FY 24-25. The CIP includes several funding sources other than General Obligation bonds. About \$1.1 billion, or 39.6%, of CIP funding over the next ten years is expected to come from Water Resources revenue bonds. The current figure is an increase of almost \$742.6 million, or 31.2%, over last fiscal year.

The CIP also includes approximately \$515 million of Unauthorized Bond funded projects, which is an increase of \$54.5 million from last fiscal year. These bond funds are used for projects which replace aging infrastructure, facilities, major equipment, targeted programs to support affordable housing efforts, replacement of aging fire stations, new facilities based on future demand and growth, and other capital needs identified by departments for planning purposes. Total unauthorized bond projects reflect the identification of the next generation of capital needs across that the City will need to address in the coming fiscal years.

Over the next ten years, the City will continue its efforts to fund a significant portion of Water Resources projects using Pay-As-YouGo funding using revenues collected from user fees by the enterprise fund. Water Resources plans to raise water and sewer user rates by 8.25% each year for the next five fiscal years to account for various rising costs of which infrastructure is one. Included in the CIP are approximately \$661.7 million worth of projects funded through enterprise funds, allowing the department to save on interest expenses and maintain a strong position with bond rating agencies. In addition, Water Resources estimates spending over \$1.1 billion in revenue bonds over the next 10 years.

The City continues to seek grant funding to provide additional support for CIP projects as opportunities allow. Total grant funding in the CIP equates to approximately \$296.8 million. Grants include any funding received from the State or Federal Government that often require a local match from the City. During the 10-year planning period, Grants are projected to be available to support a variety of Transportation projects, including sidewalk construction, road projects, and transit improvements.

Finally, this CIP includes almost \$70.9 million categorized as Other Revenue. Limited obligation bonds are a major source of Other Revenue in the CIP. Limited Obligation Bonds are supporting two new downtown parking decks and the replacement of two aging Fire Stations.



Capital Improvements Summary 2025-2034

Expenditures							
Service Area	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-34	TOTAL
Community Services	16,812,174	16,386,015	97,187,631	17,923,995	55,651,637	224,601,181	428,562,633
General Government	0	0	0	0	0	0	0
Infrastructure	342,213,257	300,625,730	267,127,699	234,744,923	287,774,986	818,846,066	2,251,332,661
Public Safety	4,695,640	29,923,367	12,600,000	27,000,000	5,850,000	69,825,000	149,894,007
TOTAL	363,721,071	346,935,112	376,915,330	279,668,918	349,276,623	1,113,272,247	2,829,789,301

Funding Sources							
Type	FY 24-25	FY 25-26	FY26-27	FY 27-28	FY 28-29	FY 29-34	TOTAL
General Fund	0	0	0	0	0	0	0
Enterprise Funds	72,695,250	74,914,453	76,623,326	64,493,363	61,519,590	311,496,066	661,742,048
Grants	40,867,597	49,249,799	23,109,232	31,092,346	53,835,442	98,640,000	296,794,416
Authorized Bonds	717,200	14,000	310,000	0	0	10,000,000	11,041,200
2016 Authorized Bonds	23,009,232	5,119,915	3,841,500	1,050,000	850,000	0	33,870,647
2022 Authorized Bonds	4,302,000	30,440,000	64,820,000	13,800,000	3,000,000	3,000,000	119,362,000
Unauthorized Bonds	5,145,708	24,168,208	57,127,939	31,640,832	84,838,257	312,136,181	515,057,125
Revenue Bonds	199,440,077	158,258,737	146,050,000	123,559,044	140,700,000	353,000,000	1,121,007,858
Other	17,544,007	4,770,000	5,033,333	14,033,333	4,533,334	25,000,000	70,914,007
TOTAL	363,721,071	346,935,112	376,915,330	279,668,918	349,276,623	1,113,272,247	2,829,789,301



**CAPITAL PROJECT STATUS REPORT
AS OF APRIL 30, 2024**

	<u>APPROPRIATIONS (AS AMENDED)</u>	<u>TOTALS</u>	<u>UNCOLLECTED/ UNENCUMBERED BALANCE</u>
Street & Sidewalk Capital Project (401):			
Receipts	\$ 143,513,528	\$ 94,278,660	\$ 49,234,868
Disbursements/Obligations	143,513,528	106,426,979	37,086,549
State Highway Capital Project (402)			
Receipts	33,569,361	32,412,952	1,156,409
Disbursements/Obligations	33,569,361	27,813,008	5,756,353
General Capital Improvements (410)			
Receipts	1,123,401	1,047,936	75,465
Disbursements/Obligations	1,123,401	926,509	196,892
General Capital Improvements Fd2 (411)			
Receipts	45,938,935	45,382,916	556,019
Disbursements/Obligations	45,938,935	22,212,522	23,726,413
Street Improvements Bond Fund Series 10 (471)			
Receipts	134,096,616	134,895,255	(798,639)
Disbursements/Obligations	134,096,616	130,789,292	3,307,324
Transportation Bond Fund Series 16 (481)			
Receipts	28,000,000	28,365,046	(365,046)
Disbursements/Obligations	28,000,000	25,646,236	2,353,764
Parks & Rec Bond Fund Series 16 (482)			
Receipts	36,548,169	36,796,983	(248,814)
Disbursements/Obligations	36,548,169	35,312,921	1,235,248
Housing Bond Fund Series 2016 (483)			
Receipts	25,000,000	25,211,112	(211,112)
Disbursements/Obligations	25,000,000	24,190,709	809,291
Community & Economic Bond Fund 16 (484)			
Receipts	38,500,000	39,444,858	(944,858)
Disbursements/Obligations	38,500,000	26,859,910	11,640,090
Fire Station Bond Series 2019 (491)			
Receipts	18,696,053	18,561,287	134,766
Disbursements/Obligations	18,696,053	18,609,374	86,679
Water Resources Capital Improvements Fund (503)			
Receipts	312,597,422	309,523,775	3,073,647
Disbursements/Obligations	312,597,422	288,804,822	23,792,600
Stormwater Capital Improvements (506)			
Receipts	31,309,363	26,697,730	4,611,633
Disbursements/Obligations	31,309,363	22,717,459	8,591,904
Water and Sewer Extension Fund (507)			
Receipts	30,263,228	32,378,516	(2,115,288)
Disbursements/Obligations	30,263,228	28,237,382	2,025,846
Water Resources Bond Series 14 (515)			
Receipts	100,640,005	100,655,576	(15,571)
Disbursements/Obligations	100,640,005	100,634,956	5,049
Water Resources Bond Series 18 (516)			
Receipts	157,696,923	146,266,952	11,429,971
Disbursements/Obligations	157,696,923	157,452,369	244,554
Water Resources Bond Series 22 (517)			
Receipts	186,655,492	124,069,447	62,586,045
Disbursements/Obligations	186,655,492	183,012,437	3,643,055
Water Resources Bond Series 24 (518)			
Receipts	91,991,042	14,838,204	77,152,838
Disbursements/Obligations	91,991,042	62,227,231	29,763,811
Performing Arts Center Fund (527)			
Receipts	118,978,590	118,978,590	
Disbursements/Obligations	118,978,590	118,978,590	
Coliseum Improvement Bnd Fund 2015 (528)			
Receipts	31,003,604	30,344,601	659,003
Disbursements/Obligations	31,003,604	29,988,917	1,014,687



Parking Facilities Cap Project Fund (545)			
Receipts	3,577,766	4,764,952	(1,187,186)
Disbursements/Obligations	3,577,766	2,450,618	1,127,148
Parking Facilities Bond Fund (546)			
Receipts	70,657,301	70,697,920	(40,619)
Disbursements/Obligations	70,657,301	70,653,947	3,354
Solid Waste Capital Improvement (554)			
Receipts	8,919,581	8,240,230	679,351
Disbursements/Obligations	8,919,581	8,006,041	913,540



DEBT SERVICE AREA SUMMARY

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Expenditures				
Capital Leasing Fund	3,653,010	3,224,038	4,139,752	4,139,752
Debt Service Contribution	40,104,000	41,350,000	42,225,000	42,225,000
Debt Service Fund	33,995,613	46,924,908	48,379,264	48,386,041
Subtotal	77,752,623	91,498,946	94,744,016	94,750,793
Less Transfers and Internal Charges	43,280,413	44,554,038	46,871,428	46,871,428
Total Debt Service Expenditures	34,472,210	46,944,908	47,872,588	47,879,365
	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Revenues				
Capital Leasing Fund	4,730,184	3,224,038	4,139,752	4,139,752
Debt Service Fund	46,375,789	46,924,908	48,379,264	48,386,041
Subtotal	51,105,973	50,148,946	52,519,016	52,525,793
General Fund Contributions	40,104,000	41,350,000	42,225,000	42,225,000
Less Transfers and Internal Charges	43,280,413	44,554,038	46,871,428	46,871,428
Total Debt Service Revenues	47,929,560	46,944,908	47,872,588	47,879,365
Total FTE Positions	2.050	2.050	2.050	2.050

Budget Highlights:

The FY 24-25 Adopted Budget is increasing by **927,680, or 2.0%**.

- The budgeted contribution to the Debt Service Fund will increase by \$875,000, to \$42.2 million to support principle and interest expenses related to outstanding bonds.
- About \$10 million in limited obligation bonds available within the funds debt capacity will be used for important maintenance and facility needs including Parks & Recreation infrastructure and additional project costs that were awarded ARP enabled funding.
- The Capital Leasing Fund includes a \$1 million transfer from the General Fund to support software and subscription increases costs for organizational information technology.
- A transfer of \$545,833 is included to the Debt Service Fund for financing costs related to the purchase of yard carts.



CAPITAL LEASING FUND

Capital Leasing: The Capital Leasing Fund accounts for installment lease payments on capital property including equipment, computers and improved real property.

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Expenditures by Program				
Capital Leasing	\$ 3,653,010	\$ 3,224,038	\$ 4,139,752	\$ 4,139,752
Total	\$ 3,653,010	\$ 3,224,038	\$ 4,139,752	\$ 4,139,752

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Expenditures by Type				
Maintenance & Operations	\$ 3,653,010	\$ 3,024,038	\$ 4,139,752	\$ 4,139,752
Capital Outlay	-	200,000	-	-
Total	\$ 3,653,010	\$ 3,224,038	\$ 4,139,752	\$ 4,139,752

Revenues by Type				
Other Revenues	\$ 1,775,442	\$ 1,724,038	\$ 2,248,246	\$ 2,248,246
Interfund Transfers	1,500,000	1,500,000	1,546,000	1,546,000
Appropriated Fund Balance	1,454,742	-	345,506	345,506
Total	\$ 4,730,184	\$ 3,224,038	\$ 4,139,752	\$ 4,139,752

Budget Highlights:

The FY 24-25 Adopted Budget is increasing by **\$915,714, or 28.4%**.

- The Capital Leasing Fund includes a \$1 million transfer from the General Fund to support software and subscription increases costs for organizational information technology.
- A transfer of \$545,833 is included to the Debt Service Fund for financing costs related to the purchase of yard carts.



DEBT SERVICE FUND

Bond Retirement General Obligations: The Debt Service Fund is an accounting entity established to record the retirement of the City's general obligation bonded indebtedness. Expenditures in this fund include principal and interest payments on the City's debt as well as administrative costs associated with selling bonds.

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Expenditures by Program				
Bond Retirement General Obligations	\$ 33,995,613	\$ 46,924,908	\$ 45,607,082	\$ 45,613,859
Installment Financing Agreements	-	-	2,772,182	2,772,182
Total	\$ 33,995,613	\$ 46,924,908	\$ 48,379,264	\$ 48,386,041

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Full-time Equivalents by Program				
Bond Retirement General Obligations	2.050	2.050	2.050	2.050
Total	2.050	2.050	2.050	2.050

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Expenditures by Type				
Personnel Costs	\$ 169,427	\$ 238,082	\$ 256,370	\$ 263,147
Maintenance & Operations	33,826,186	46,686,826	48,122,894	48,122,894
Total	\$ 33,995,613	\$ 46,924,908	\$ 48,379,264	\$ 48,386,041

Revenues by Type				
Other Revenues	\$ 6,208,439	\$ 5,574,908	\$ 5,282,082	\$ 5,288,859
Interfund Transfers	40,104,000	41,350,000	43,097,182	43,097,182
Appropriated Fund Balance	63,350	-	-	-
Total	\$ 46,375,789	\$ 46,924,908	\$ 48,379,264	\$ 48,386,041



Budget Highlights:

The FY 24-25 Adopted Budget is increasing by **\$1,454,356, or 3.1%**.

- The Debt Service Fund expenses will increase by \$6 million due to anticipated debt service costs related to the 2008, 2016, and the new \$135 million in 2022 Bonds.



DEBT SERVICE CONTRIBUTION

Voter Approved Bonds: General Fund annual contribution to support principal and interest payments related to Voter-Approved Bonds.

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Expenditures by Program				
Voter-Approved Bonds	\$ 40,104,000	\$ 41,350,000	\$ 42,225,000	\$ 42,225,000
Total	\$ 40,104,000	\$ 41,350,000	\$ 42,225,000	\$ 42,225,000

	Actual 2022-23	Budget 2023-24	Adopted 2024-25	Projected 2025-26
Expenditures by Type				
Maintenance & Operations	\$ 40,104,000	\$ 41,350,000	\$ 42,225,000	\$ 42,225,000
Total	\$ 40,104,000	\$ 41,350,000	\$ 42,225,000	\$ 42,225,000
General Fund Contribution	\$ 40,104,000	\$ 41,350,000	\$ 42,225,000	\$ 42,225,000
Total	\$ 40,104,000	\$ 41,350,000	\$ 42,225,000	\$ 42,225,000

Budget Highlights:

The FY 24-25 Adopted Budget is increasing by **\$927,680, or 1.9%**.

- The budgeted contribution to the Debt Service Fund will increase by \$875,000, to \$42.2 million to support principle and interest expenses related to outstanding bonds.
- About \$10 million in limited obligation bonds available within the funds debt capacity will be used for important maintenance and facility needs including Parks & Recreation infrastructure and additional project costs that were awarded ARP enabled funding.



**SUMMARY OF OUTSTANDING DEBT ISSUES
AS OF JUNE 30, 2024**

<u>ISSUE</u>	<u>PURPOSE</u>	<u>AMOUNT ISSUED</u>	<u>ISSUE DATE</u>	<u>AMOUNT OUTSTANDING</u>
LIMITED OBLIGATION BONDS				
Limited Obligation Bonds	Performing Arts Center	43,450,000	2018	38,115,000
Limited Obligation Bonds	Coliseum Improvements	11,450,000	2018B	6,140,000
Limited Obligation Bonds	Parking Deck - Eugene Street	29,685,000	2019	26,950,000
Limited Obligation Bonds	Fire Facilities	12,755,000	2020A	10,195,000
Limited Obligation Bonds	Parking Deck - February One Deck	35,780,000	2021	33,245,000
Limited Obligation Bonds	Coliseum Improvements (Refunded 2014 Issue)	22,705,000	2021A	19,685,000
Limited Obligation Bonds	Coliseum Improvements (Refunded 2018A Issue)	25,140,000	2021B	24,385,000
TOTAL LIMITED OBLIGATION BONDS		180,965,000		158,715,000
GENERAL OBLIGATION BONDS				
Housing & Redevelopment	Housing (Fund 483)	6,600,000	2022A	5,605,000
Community & Economic Development	Community & Economic Development (Fund 484)	11,400,000	2022A	9,680,000
Housing & Redevelopment	Housing (Fund 496)	8,000,000	2022A	6,790,000
Parks & Recreation	Parks & Recreation (Fund 482)	9,205,000	2022B	9,205,000
Transportation	Transportation Bonds (481)	7,365,000	2022B	7,365,000
Parks & Recreation	Parks & Recreation (Fund 493)	24,850,000	2022B	24,850,000
Public Safety	Fire Stations (Fund 494)	5,520,000	2022B	5,520,000
Public Buildings	Law Enforcement Facilities (Fund 495)	5,520,000	2022B	5,520,000
Community & Economic Development	Community & Economic Development (Fund 484)	17,195,000	2020B	16,800,000
Parks & Recreation	Parks & Recreation (Fund 482)	11,605,000	2020B	11,360,000
Transportation	Transportation Bonds (481)	7,305,000	2020B	7,120,000
Streets	Street Improvements (Refunded 2003B Issue)	3,371,264	2020C	1,782,572
Transportation	Public Transportation (Refunded 2003B Issue)	97,326	2020C	51,429
Parks & Recreation	Parks & Recreation Facilities (Refunded 2003B Issue)	3,230,683	2020C	1,707,486
Public Safety	Fire Station (Refunded 2003B Issue)	1,005,702	2020C	531,789
Public Buildings	Law Enforcement Facilities (Refunded 2003B Issue)	1,378,785	2020C	728,252
Public Buildings	Library Facilities (Refunded 2003B Issue)	646,137	2020C	341,498
Streets	Street Improvements (Refunded 2006 Issue)	5,371,854	2020C	2,838,915
Housing & Redevelopment	Neighborhood Redevelopment (Refunded 2006 Issue)	575,846	2020C	304,173
Parks & Recreation	Parks & Recreation Facilities (Refunded 2006 Issue)	2,492,625	2020C	1,318,077
Street Improvements	Street Improvements (Refunded 2008B Issue)	4,398,595	2020C	2,325,167
Transportation	Public Transportation (Refunded 2008B Issue)	89,216	2020C	46,642
Public Safety	Fire Stations (Refunded 2008B Issue)	1,800,530	2020C	951,737
Greensboro Historical Musuem	Greensboro Historical Musuem (Refunded 2008B Issue)	935,411	2020C	494,506
Library Facilities	Library Facilities (Refunded 2008B Issue)	846,196	2020C	447,864
Economic Development	Economic Development (Refunded 2008B Issue)	354,159	2020C	186,626
Public Buildings	Public Buildings (Refunded 2008B Issue)	175,728	2020C	93,313
Parks & Recreation	War Memorial Stadium (Refunded 2008B Issue)	264,943	2020C	139,954
Street Improvements	Street Improvements	7,640,280	2020D	5,474,280
Transportation	Public Transportation	209,438	2020D	150,064
Public Safety	Fire Stations	144,512	2020D	103,543
Neighborhood Redevelopment	Neighborhood Redevelopment	544,538	2020D	390,162
Library Facilities	Library Facilities	125,663	2020D	90,037
Economic Development	Economic Development	1,675,500	2020D	1,200,500
Parks & Recreation	Parks & Recreation Facilities-Aquatics/Hilltop Rd.	6,415,071	2020D	4,596,414
Streets	Streets - (Fund 471)	95,950,000	2018B	77,512,799
Parks & Recreation	Parks & Recreation Improvements (Fund 472)	4,680,000	2018B	3,780,718
Greensboro Science Center	Greensboro Science Center (474)	7,020,000	2018B	5,671,077
Community & Economic Development	Community & Economic Development (Fund 484)	6,670,000	2018B	5,388,331
Parks & Recreation	Parks & Recreation (Fund 482)	10,300,000	2018B	8,320,810
Transportation	Transportation Bonds (481)	10,740,000	2018B	8,676,265
Public Safety	Fire Stations (Refunded 2006A, 2008A, 2014 BAN)	14,477,619	2016	7,016,753
Library Facilities	Library Facilities (Refunded 2006A, 2008A, 2014 BAN)	2,639,414	2016	1,279,224
Parks & Recreation	Parks & Recreation Facilities (Refunded 2006A, 2008A, 2014 BAN)	6,290,358	2016	3,048,698
Economic Development	Economic Development (Refunded 2006A, 2008A, 2014 BAN)	4,389,151	2016	2,127,255
Street Improvements	Street Improvements (Refunded 2006A, 2008A, 2014 BAN)	29,594,989	2016	14,343,569



**SUMMARY OF OUTSTANDING DEBT ISSUES
AS OF JUNE 30, 2024**

<u>ISSUE</u>	<u>PURPOSE</u>	<u>AMOUNT ISSUED</u>	<u>ISSUE DATE</u>	<u>AMOUNT OUTSTANDING</u>
Housing & Redevelopment	Housing (Refunded 2006A, 2008A, 2014 BAN)	979,804	2016	474,874
Greensboro Science Center	Greensboro Science Center (Refunded 2006A, 2008A, 2014 BAN)	2,145,777	2016	1,039,977
Parks & Recreation	War Memorial Stadium (Refunded 2006A, 2008A, 2014 BAN)	352,435	2016	170,812
Greensboro Historical Musuem	Greensboro Historical Musuem (Refunded 2006A, 2008A, 2014 BAN)	1,245,288	2016	603,544
Housing & Redevelopment	Neighborhood Redevelopment (Refunded 2006A, 2008A, 2014 BAN)	122,729	2016	59,482
Public Buildings	Public Buildings (Refunded 2006A, 2008A, 2014 BAN)	234,960	2016	113,876
Transportation	Public Transportation (Refunded 2006A, 2008A, 2014 BAN)	117,476	2016	56,936
Parks & Recreation	Parks & Recreation Facilities (Refunded 2005 Issue)	865,628	2014	301,860
Greensboro Science Center	Greensboro Science Center (Refunded 2005 Issue)	673,266	2014	234,780
Public Safety	Fire Stations (Refunded 2005 Issue)	842,543	2014	293,810
Transportation	Public Transportation (Refunded 2005 Issue)	96,181	2014	33,540
Library Facilities	Library Facilities (Refunded 2005 Issue)	326,998	2014	114,030
Streets	Street Improvements	6,344,239	2014	2,212,350
Public Safety	Fire Stations	1,808,654	2014	630,710
Library Facilities	Library Facilities	2,782,564	2014	970,330
Parks & Recreation	Parks & Recreation Facilities - Gateway	667,818	2014	232,880
Greensboro Science Center	Greensboro Science Center	5,092,109	2014	1,775,710
Greensboro Science Center	Greensboro Science Center	4,000,000	2012A	1,600,000
Parks & Recreation	Parks & Recreation Facilities	6,000,000	2012A	2,400,000
TOTAL GENERAL OBLIGATION BONDS		385,805,000		286,595,000
TOTAL GENERAL DEBT		\$566,770,000		\$445,310,000



**ANNUAL GENERAL OBLIGATION DEBT SERVICE REQUIREMENTS
CURRENT OUTSTANDING ISSUES**

FISCAL YEAR	GENERAL OBLIGATION BONDS		TOTAL Prin. & Int.
	Principal	Interest	
24/25	23,230,000	11,911,756	35,141,756
25/26	23,125,000	10,879,719	34,004,719
26/27	21,925,000	9,807,431	31,732,431
27/28	21,920,000	8,868,125	30,788,125
28/29	18,510,000	7,828,775	26,338,775
29/30	18,535,000	6,974,013	25,509,013
30/31	18,555,000	6,152,938	24,707,938
31/32	16,770,000	5,423,450	22,193,450
32/33	16,270,000	4,766,275	21,036,275
33/34	16,270,000	4,119,544	20,389,544
34/35	15,590,000	3,485,750	19,075,750
35/36	15,590,000	2,881,400	18,471,400
36/37	15,590,000	2,294,544	17,884,544
37/38	13,415,000	1,724,831	15,139,831
38/39	13,415,000	1,213,156	14,628,156
39/40	6,125,000	833,612	6,958,612
40/41	3,920,000	588,000	4,508,000
41/42	3,920,000	392,000	4,312,000
42/43	3,920,000	196,000	4,116,000
	\$286,595,000	\$90,341,319	\$376,936,319

The table above lists the City's annual principal and interest obligations through fiscal year 2043 on the City's general obligation bonded debt outstanding.



**ANNUAL LIMITED OBLIGATION DEBT SERVICE REQUIREMENTS
CURRENT OUTSTANDING ISSUES**

FISCAL YEAR	LIMITED OBLIGATION BONDS		TOTAL Prin. & Int.
	Principal	Interest	
24/25	6,830,000	4,684,496	11,514,496
25/26	6,955,000	4,528,057	11,483,057
26/27	7,105,000	4,349,116	11,454,116
27/28	7,275,000	4,165,655	11,440,655
28/29	7,425,000	3,978,365	11,403,365
29/30	7,600,000	3,779,055	11,379,055
30/31	7,780,000	3,567,357	11,347,357
31/32	7,405,000	3,343,036	10,748,036
32/33	7,595,000	3,129,535	10,724,535
33/34	7,785,000	2,904,722	10,689,722
34/35	7,985,000	2,668,668	10,653,668
35/36	8,200,000	2,423,099	10,623,099
36/37	8,435,000	2,166,590	10,601,590
37/38	8,685,000	1,896,369	10,581,369
38/39	8,940,000	1,618,591	10,558,591
39/40	9,215,000	1,329,902	10,544,902
40/41	7,330,000	1,040,719	8,370,719
41/42	7,580,000	793,130	8,373,130
42/43	7,835,000	535,680	8,370,680
43/44	5,245,000	269,267	5,514,267
44/45	3,605,000	106,565	3,711,565
45/46	1,905,000	25,498	1,930,498
	\$158,715,000	\$53,303,472	\$212,018,472

☞ above lists the City's annual principal and interest obligations through fiscal year 2046 of the City's limited obligation bonded debt outstanding. This debt currently supports Coliseum renovation, two new parking decks, and fire fighting facilities.



As of June 30, 2023

COMBINED ENTERPRISE SYSTEM REVENUE BONDS				
<u>ISSUE</u>	<u>PURPOSE</u>	<u>AMOUNT ISSUED</u>	<u>ISSUE DATE</u>	<u>AMOUNT OUTSTANDING</u>
Water Resources	Water & Wastewater	49,480,000	2006	745,000
Water Resources	Water & Wastewater	33,985,000	2015	11,700,000
Water Resources	Water & Wastewater	29,310,000	2016	24,105,000
Water Resources	Water & Wastewater	90,690,000	2017	73,890,000
Water Resources	Water & Wastewater	116,290,000	2020	107,175,000
Water Resources	Water & Wastewater	87,935,000	2022	81,470,000
Water Resources ¹	Water & Wastewater	162,925,000	2024	162,925,000
Total Revenue Bonds		<u>\$ 570,615,000</u>		<u>\$ 462,010,000</u>

<u>FISCAL YEAR</u>	<u>WATER REVENUE</u>		<u>SEWER REVENUE</u>		<u>TOTAL W&S REVENUE BOND</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Prin. & Int.</u>
24/25	8,153,300	9,069,775	8,501,700	10,630,142	16,655,000	36,354,917
25/26	8,176,850	8,894,987	9,248,150	10,474,717	17,425,000	36,794,704
26/27	7,097,550	8,497,473	8,172,450	10,061,060	15,270,000	33,828,533
27/28	7,461,200	8,152,993	9,053,800	9,695,880	16,515,000	34,363,873
28/29	7,173,850	7,788,602	7,321,150	9,269,995	14,495,000	31,553,598
29/30	7,323,500	7,436,578	8,186,500	8,928,595	15,510,000	31,875,173
30/31	7,151,150	7,073,567	6,438,850	8,539,052	13,590,000	29,202,620
31/32	5,219,500	6,796,869	9,385,500	8,246,848	14,605,000	29,648,718
32/33	4,859,400	6,542,803	7,370,600	7,802,170	12,230,000	26,574,973
33/34	5,127,000	6,308,335	7,853,000	7,456,728	12,980,000	26,745,063
34/35	5,266,100	6,074,063	7,798,900	7,123,499	13,065,000	26,262,563
35/36	5,498,200	5,843,271	8,101,800	6,826,117	13,600,000	26,269,388
36/37	5,739,200	5,600,988	8,410,800	6,514,649	14,150,000	26,265,638
37/38	5,992,050	5,347,708	8,732,950	6,190,655	14,725,000	26,263,363
38/39	6,251,100	5,090,217	9,043,900	5,883,058	15,295,000	26,268,275
39/40	6,495,900	4,844,206	9,354,100	5,572,419	15,850,000	26,266,625
40/41	6,753,850	4,585,691	9,676,150	5,248,772	16,430,000	26,264,463
41/42	7,036,700	4,301,617	10,068,300	4,853,996	17,105,000	26,260,613
42/43	7,336,450	4,005,359	10,483,550	4,442,866	17,820,000	26,268,225
43/44	7,650,450	3,691,059	10,924,550	4,004,029	18,575,000	26,270,088
44/45	8,008,700	3,331,347	11,396,300	3,529,365	19,405,000	26,265,713
45/46	7,858,250	2,954,486	10,821,750	3,033,765	18,680,000	24,668,250
46/47	8,221,950	2,591,041	11,248,050	2,608,210	19,470,000	24,669,250
47/48	7,363,000	2,210,164	9,172,000	2,164,511	16,535,000	20,909,675
48/49	7,712,000	1,860,580	9,533,000	1,802,620	17,245,000	20,908,200
49/50	8,042,750	1,527,955	9,892,250	1,443,370	17,935,000	20,906,325
50/51	7,311,000	1,180,515	5,949,000	1,069,335	13,260,000	15,509,850
51/52	7,648,750	844,475	6,231,250	787,775	13,880,000	15,512,250
52/53	4,807,500	492,750	4,807,500	492,750	9,615,000	10,600,500
53/54	5,047,500	252,375	5,047,500	252,375	10,095,000	10,599,750
TOTAL	<u>\$203,784,700</u>	<u>\$143,191,845</u>	<u>\$258,225,300</u>	<u>\$164,949,322</u>	<u>\$462,010,000</u>	<u>\$770,151,168</u>



SUPPLEMENTAL INFORMATION



City of Greensboro City Council Districts

FY 24-25



**Nancy Hoffman
District 4**



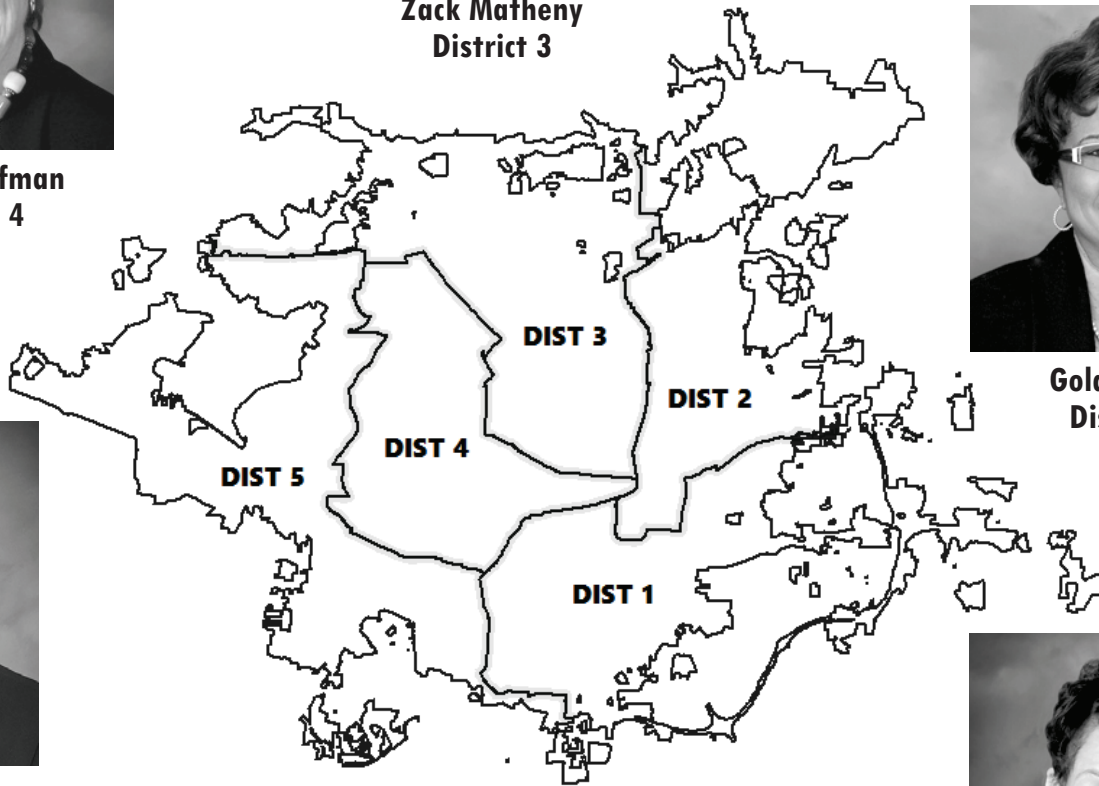
**Zack Matheny
District 3**



**Mayor
Nancy Vaughan**



**Goldie Wells
District 2**



**Tammi Thurm
District 5**



**Sharon Hightower
District 1**



**Yvonne Johnson
Mayor Pro Tem**



**Marikay Abuzuaiter
At Large**



**Hugh Holston
At Large**



CITY PROFILE

Community

The City of Greensboro is located in central piedmont North Carolina, midway between Washington, D.C. and Atlanta. The Town was incorporated in 1808 and is the county seat of Guilford County. Greensboro has an estimated population of 302,296 and presently covers a land area of approximately 139.4 square miles. In the past 10 years population growth has averaged 1.2 percent per year. Since 2020, 4.4 square miles or 2,816 acres were added, an increase of 3.3 percent.



Population	
2010	269,666
2015	285,344
2020	299,035
2023	302,296

*Racial Demographic	
Black or African-American alone	42.1%
White alone, not Hispanic or Latino	38.7%
Hispanic or Latino of any race	9.2%
Asian alone	4.4%
Two or More Races	3.9%
Some Other Race Alone	1.2%
American Indian or Alaska Native	0.4%
Hawaiian & Other Pacific Islander	0.0%

*Age Demographic	
under 18	22.0%
18 - 24	14.4%
25 - 44	27.8%
45 - 64	21.4%
over 65	14.4%

(Source: US Census Bureau, 2023 Population Estimates Program; *2022 American Community Survey)

The City of Greensboro population has increased approximately 12.1% from 2010 - 2023. The City is racially and culturally diverse. The majority of residents are aged 25 to 64 years old, making up nearly half of the population.



Unemployment rates for the City have declined steadily over the last 10 years. However, in 2020, there was a sharp increase in unemployment rates, due largely to COVID-19.

Unemployment Rates (March, 2024)	
Greensboro	4.2%
Guilford County	3.9%
North Carolina	3.5%
United States	3.8%

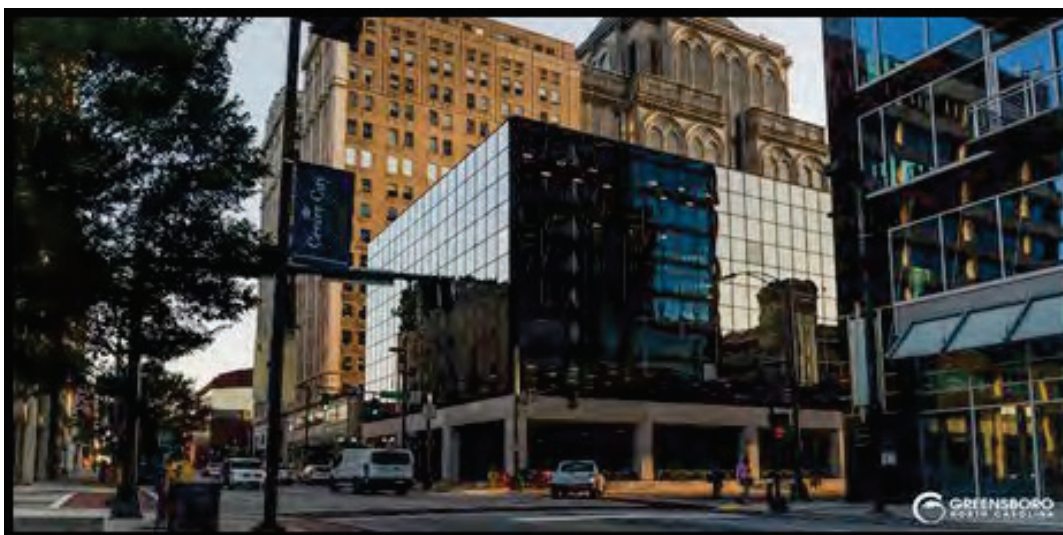
Bureau of Labor Statistics, Local Area Unemployment Statistics



Principal Property Taxpayers	% of Assessed Value
Proctor & Gamble Mfg. Co.	1.05%
Duke Energy Corporation	0.93%
Koury Corporation	0.91%
ITG Brands LLC (Lorillard Tobacco Co)	0.78%
Lincoln Financial Group	0.67%
CBL, LLC	0.49%
Qorvo Inc. (RF Micro Devices)	0.37%
Kontoor Brands Inc.	0.31%
Colonial Pipeline Co.	0.31%
The Carroll Companies	0.28%

Principal Employers	Employees
Cone Health	12,849
Guilford County School System	9,534
City of Greensboro	3,622
US Postal Service	3,569
University of North Carolina, Greensboro	3,200
Volvo Group	3,200
United Healthcare	3,040
Guilford County Government	2,581
North Carolina A&T State University	1,923
Unifi, Inc.	1,889

Greensboro's Comprehensive Annual Financial Report 2023



Government

The Greensboro City Council is the legislative body of City government and includes a Mayor and eight Council members who serve four-year concurrent terms. The Mayor and three Council members are elected at-large and the remaining five Council members are elected from districts within the City. The Mayor is a voting member and the presiding officer of the Council. The City Manager is appointed by the Council as Chief Executive Officer and is responsible for carrying out the policies and ordinances of the Council and administering the daily operations and programs of the City through appointed department directors and staff members.

The City provides services to its citizens in the following areas: police, fire, transportation, waste collection and disposal, water resources, parks and recreation, libraries, neighborhood development, public improvements and general administration. The City also operates an arena, exhibition building complex, aquatic center, golf course facilities, downtown parking facilities, government access cable television, and the Steven Tanger Center for the Performing Arts, which opened in 2021.



GLOSSARY

ACCOUNTING SYSTEM: The total set of records and procedures that are used to record, classify and report information on the financial status of an entity or fund during a specific time period.

ACCRUAL BASIS: Method of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

ADOPTED BUDGET: The official expenditure plan of the City as authorized by City Council for a specified fiscal year.

AD VALOREM TAXES: Commonly referred to as property taxes, are levied on both real and personal property according to the property's valuation and the tax rate.

ALL OTHER REVENUE: Category of revenue that encompasses revenues not otherwise included in a specific category. Examples include interest earnings, sale of materials or fixed assets, cost refunds and cost sharing arrangements.

AMENDED BUDGET: A budget that includes City Council authorized changes to the original adopted budget.

APPROPRIATED FUND BALANCE: Amount of fund balance appropriated as a revenue for a given fiscal year, to offset operating expenditures that exceed current revenue.

APPROPRIATION: An authorization from a governing body to make expenditures for a specific purpose.

ASSESSED VALUATION: The total value of real estate and personal property as determined by tax assessors which is used as a basis for levying property taxes.

AUTHORIZED BONDS: Bonds that are legally authorized to be sold, by voter or council approval, which may or may not have been sold.

AUTHORIZED POSITIONS: Employee positions, which are authorized in the adopted budget, to be filled during the fiscal year.

BENEFITS: Federal and State mandated employee benefits and other council approved programs such as health insurance.

BOND: A written promise to pay a specific sum of money plus interest within a specific period of time. The City sells bonds primarily to finance the construction of new roads or major building facilities.

BUDGET: A financial plan containing estimated expenditures and revenues to cover those expenditures for a specified period of time, usually a fiscal year.

BUDGET ORDINANCE: Legal instrument used by governing boards to establish spending authority for local governments.

BUDGET SYSTEM: The total set of records and procedures that are used to record, classify and report information on the financial plan for an entity or fund covering a specific time period.



CAPITAL BUDGET: A financial plan for projected capital projects containing estimated expenditures and revenues to cover those expenditures for a specified period of time, usually a fiscal year.

CAPITAL IMPROVEMENT: Expenditures related to the acquisition, expansion or rehabilitation of an element of the government's infrastructure.

CAPITAL IMPROVEMENT PROGRAM (CIP): A long range plan, usually covering 6 years, which outlines proposed capital improvement projects and estimates the costs and identifies funding sources associated with those projects. The first year of this plan is included in the Annual Budget.

CAPITAL OUTLAY: Expenditures budgeted to purchase fixed assets costing \$5,000 or more with an expected useful life of at least one (1) year.

CAPITAL PROJECT: A project expected to have a useful life of 10 years or more which is estimated to cost in excess of \$100,000.

CAPITAL PROJECT FUND: A fund used to account for the receipt and expenditure of resources used to purchase or construct major capital facilities.

CONTINGENCY: Appropriations for unanticipated expenditures usually controlled by the governing board.

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG): A federal domestic assistance grant administered by the U.S. Department of Housing and Community Development to develop viable urban communities by providing decent housing and a suitable living environment for persons of low and moderate income.

DEBT SERVICE: Category of expenditures for payment of principal and interest on borrowed funds such as bonds or lease-purchase payments.

DEBT SERVICE FUND: A fund used to account for resources dedicated to the payment of principal and interest on general long term debt.

DEPARTMENT: An organizational unit established by the City to perform a group of related services and activities.

DONATIONS: Category of revenue that includes revenue received from private contributions for public service expenditures.

ENCUMBRANCES: A reserve of financial resources that will be used to pay for specified goods and services that have not yet been delivered.

ENTERPRISE FUND: A fund used to account for operations in which the cost of providing services are financed or recovered primarily through user charges.

EXPENDITURES: The total amount of funds paid out by a government to acquire various goods and services.

FIDUCIARY FUND: Funds used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations or other governments.

FISCAL YEAR (FY): The period designated for the beginning and ending of transactions. North Carolina State Statutes sets this period as beginning July 1 and ending June 30.



FULL-TIME EQUIVALENT POSITIONS (FTEs): The amount of staff resources dedicated to a function converted to a decimal equation related to a full-time position based on 2080 hours per year. For example a part-time position working 20 hours a week would be equivalent to .5 of a full-time position. This does not include positions that are not used on a regular schedule but fill in as necessary such as ticket takers or ushers at events.

FUND: A fiscal and accounting entity having revenue and expenditures that are equal.

FUND BALANCE: The amount of resources remaining in a fund when revenues have exceeded appropriations for expenditures.

GAAP: An acronym meaning "Generally Accepted Accounting Principles", which refers to a set of standard accounting rules and procedures used by governmental agencies to account for the receipt and expenditure of funds.

GENERAL FUND: A fund used to account for the overall operations of a governmental unit. Unless there is a legal, contractual or managerial requirement for separate accounting, all activities of the unit are recorded in the General Fund.

GENERAL FUND CONTRIBUTION: That portion of a department's budget which is not supported by its own revenues, but is instead supported by general revenues such as the property tax.

GENERAL FUND TRANSFER: That portion of a budget in a particular fund which is not supported by its own revenues, but is instead supported by general revenues such as the property tax.

GENERAL OBLIGATION BONDS: Bonds issued by the government usually requiring voter approval that are backed by the government's full faith and credit.

GRANTS: A contribution by a government or other organization to support a particular function or program.

HOLD HARMLESS FUNDS: Funds allocated by the state of North Carolina to local governments designed as reimbursement for net revenue losses experienced due to the elimination of previously state shared revenues.

INTER-FUND TRANSFERS: Transfers of money between distinct accounting funds as authorized by City Council.

INTERGOVERNMENTAL REVENUES: A category of revenues that are derived from other governments in the form of grants, entitlements, shared revenues or payments in lieu of taxes.

INTERNAL CHARGES: Charges for goods or services provided by one department or agency of a government to other departments within the government on a cost-reimbursement basis.

INTERNAL SERVICE FUNDS: Funds used to account for the financing of goods or services provided by one department or agency of a government to others within the government on a cost-reimbursement basis.

ISSUED BONDS: Authorized bonds that have been sold.

LEASE PURCHASE AGREEMENT: A contractual agreement to purchase, over a 5 year period, a fixed asset costing in excess of \$10,000.



LICENSES/PERMITS: Category of revenue that includes funds generated from fees established by state or local statutes. Examples include business privilege licenses, motor vehicle licenses and building permits.

MAINTENANCE AND OPERATIONS: Category of expenditures for on-going service delivery costs such as telephone charges, utility charges and office supplies.

MODIFIED ACCRUAL: A method for recording the receipt and expenditure of funds in which revenues are recorded when the amount becomes measurable and available to pay current liabilities and expenditures are recorded when the liability is actually incurred.

NON-DEPARTMENTAL: Expenditures for agencies, community organizations or other purposes that are not related to a specific governmental department or division.

OPERATING BUDGET: A financial plan for providing day to day costs of delivering city services for a specified period of time, usually a fiscal year.

OTHER REVENUES: A category of revenues that account for miscellaneous revenue items not otherwise defined and typically include items such as interest income, internal service charges, donations and sale of assets.

PARTICIPATORY BUDGETING (PB) Greensboro: A democratic process that allows residents to help determine how public funds are spent.

PERFORMANCE MEASURE: Data collected to determine how effective or efficient a program is in achieving its objectives.

PERFORMANCE OBJECTIVE: A target or result to accomplish during a one-year time frame (or other time frame as noted) which is specific, measurable, realistic and consistent with overall departmental and organizational goals.

PERSONNEL COSTS: Category of expenditures for employee salaries, related taxes and benefits.

PROGRAMS: A group of related services and activities usually performed by one organizational unit.

PROJECTED BUDGET: A planning budget that projects expenditures and revenues for some future fiscal year.

PROPERTY TAX: A tax levied on the value of real property set annually by City Council to fund general governmental expenditures. Property tax is expressed as a dollar value per \$100 of assessed valuation.

PROPERTY TAX RATE: The value expressed in the form of a dollar value per \$100 of assessed valuation that is used to generate the revenues necessary to fund governmental operations that are included in the adopted budget.

REVENUES: The gross income received by a government to be used for the provision of programs and services.

SALES TAX: A tax levied on the taxable sales of all final goods. The State of North Carolina levies a 4.75% sales tax and allows counties to levy up to a 2% sales tax. Guilford County levies the full 2% sales tax and distributes the proceeds on a per capita basis with jurisdictions within the County.



SERVICE AREAS: These are areas of City government that share a common mission. The four service areas, which include all City departments, are Community Services, General Government, Infrastructure, and Public Safety.

SPECIAL ASSESSMENT FUND: A fund used to account for services that benefit a limited number of taxpayers.

SPECIAL REVENUE FUND: Fund used to account for revenues that must be used for a particular purpose. Special revenue funds are used only when required by law.

STRATEGIES: Strategies are developed to show how we will accomplish Result Area objectives. These are determined by staff within each result area as they're creating their work plans.

TAXES: Category of revenue derived from statutory authority to levy compulsory charges for the purpose of financing services for the common benefit. Examples include ad valorem property taxes and sales taxes.

UNAUTHORIZED BONDS: Bonds that are projected as a likely funding source for a capital project but which have not been legally authorized by voter or council approval.

USER CHARGES: Category of revenue that encompasses fees charged primarily for the delivery or use of a public service. Examples include water and sewer charges, parking fees, admissions to facilities, rent and waste/trash collection fees.



ORDINANCE ESTABLISHING THE 2024-25 ANNUAL BUDGET OF THE CITY OF
GREENSBORO

Be it ordained by the City Council of the City of Greensboro that for the purpose of financing expenditures of the City of Greensboro, North Carolina, there is hereby appropriated, from taxes and other revenue collectible, the following funds for operation of City government and its activities for the Fiscal Year 2024-25 beginning July 1, 2024 and ending June 30, 2025.

Section 1. It is estimated that the following expenditures are necessary for current operation expenditures and debt service payments for the City of Greensboro for the Fiscal Year 2024-25, beginning July 1, 2024 and ending June 30, 2025.

General Fund

Current Operating Expense 421,896,565

State Highway Allocation Fund (Powell Bill)

Current Operating Expense 8,439,000

Cemeteries Operating Fund

Current Operating Expense 1,180,028

Hotel/Motel Occupancy Tax Fund

Current Operating Expense 6,835,270

Special Tax Districts Fund

Current Operating Expense 1,456,125

Nussbaum Housing Partnership Revolving Fund

Current Operating Expense 4,760,173

Emergency Telephone System Fund

Current Operating Expense 1,714,632

Debt Service Fund

Current Operating Expense 48,379,264

Water Resources Enterprise Fund

Current Operating Expense 187,721,012

Stormwater Management Fund

Current Operating Expense 15,914,332

War Memorial Coliseum Complex Fund

Current Operating Expense 37,725,108

Performing Arts Fund

Current Operating Expense 35,584,884



Parking Fund	
Current Operating Expense	8,267,016
Solid Waste Management System Fund	
Current Operating Expense	19,844,537
Greensboro Transit Agency Fund	
Current Operating Expense	35,656,887
Equipment Services Fund	
Current Operating Expense	32,693,114
Technical Services Fund	
Current Operating Expense	6,950,825
Network Services Fund	
Current Operating Expense	19,474,876
Graphic Services Fund	
Current Operating Expense	1,022,546
Employee Insurance Fund	
Current Operating Expense	62,108,785
General Insurance Fund	
Current Operating Expense	4,737,823
Capital Leasing Fund	
Current Operating Expense	4,139,752
Guilford Metro Communications Fund	
Current Operating Expense	<u>15,426,237</u>
Total	981,928,791
Less Total Transfers and Internal Charges	<u>-179,917,524</u>
Net Total	802,011,267



Section 2. It is estimated that the following revenues will be available during the Fiscal Year 2024-25 beginning July 1, 2024 and ending June 30, 2025 to meet the foregoing appropriations:

General Fund

Current Operating Revenue	413,494,053	
Appropriated Fund Balance	<u>8,402,512</u>	421,896,565

State Highway Allocation Fund (Powell Bill)

Current Operating Revenue	8,398,000	
Appropriated Fund Balance	<u>41,000</u>	8,439,000

Cemeteries Operating Fund

Current Operating Revenue	1,080,327	
Appropriated Fund Balance	<u>99,701</u>	1,180,028

Hotel/Motel Occupancy Tax Fund

Current Operating Revenue	6,835,270	6,835,270
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Special Tax Districts Fund

Current Operating Revenue	1,360,725	
Appropriated Fund Balance	<u>95,400</u>	1,456,125

Nussbaum Housing Partnership Revolving Fund

Current Operating Revenue	4,005,467	
Appropriated Fund Balance	<u>754,706</u>	4,760,173

Emergency Telephone System Fund

Current Operating Revenue	1,525,166	
Appropriated Fund Balance	<u>189,466</u>	1,714,632

Debt Service Fund

Current Operating Revenue	48,379,264	48,379,264
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Water Resources Enterprise Fund

Current Operating Revenue	169,380,215	
Appropriated Fund Balance	<u>18,340,797</u>	187,721,012

Stormwater Management Fund

Current Operating Revenue	15,789,332	
Appropriated Fund Balance	<u>125,000</u>	15,914,332

War Memorial Coliseum Complex Fund

Current Operating Revenue	37,725,108	37,725,108
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Performing Arts Fund

Current Operating Revenue	35,584,884	35,584,884
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Parking Fund		
Current Operating Revenue	7,428,373	
Appropriated Fund Balance	<u>838,643</u>	8,267,016
Solid Waste Management System Fund		
Current Operating Revenue	17,844,537	
Appropriated Fund Balance	<u>2,000,000</u>	19,844,537
Greensboro Transit Agency Fund		
Current Operating Revenue	26,146,737	
Appropriated Fund Balance	<u>9,510,150</u>	35,656,887
Equipment Services Fund		
Current Operating Revenue	30,930,327	
Appropriated Fund Balance	<u>1,762,787</u>	32,693,114
Technical Services Fund		
Current Operating Revenue	6,559,138	
Appropriated Fund Balance	<u>391,687</u>	6,950,825
Network Services Fund		
Current Operating Revenue	17,196,767	
Appropriated Fund Balance	<u>2,278,109</u>	19,474,876
Graphic Services Fund		
Current Operating Revenue	1,002,689	
Appropriated Fund Balance	<u>19,857</u>	1,022,546
Employee Insurance Fund		
Current Operating Revenue	58,694,774	
Appropriated Fund Balance	<u>3,414,011</u>	62,108,785
General Insurance Fund		
Current Operating Revenue	4,175,473	
Appropriated Fund Balance	<u>562,350</u>	4,737,823
Capital Leasing Fund		
Current Operating Revenue	3,794,246	
Appropriated Fund Balance	<u>345,506</u>	4,139,752
Guilford Metro Communications Fund		
Current Operating Revenue	15,426,237	15,426,237
Total		981,928,791
Less Total Transfers and Internal Charges		<u>-179,917,524</u>
Net Total		802,011,267



Section 3. There is hereby levied the following rates of tax on each one hundred dollars (\$100.00) valuation of taxable real property and taxable tangible personal property, as listed for taxes as of January 1, 2024 for the purpose of raising the revenue from Current Year’s Property tax, as set forth in the foregoing estimates of revenue, and in order to finance the foregoing appropriations:

For the payment of general operating expenses and capital expenditures of the City including the payment of principal and interest of the bonded indebtedness of the City of Greensboro	.6275
a) For the payment of general operating expenses and capital expenditures associated with the Greensboro Transit Agency Fund	.0350
b) For the payment of general operating expenses and capital expenditures associated with the Housing Partnership Fund	<u>.0100</u>
TOTAL	.6725

Such rates of tax are based on an estimated total appraised valuation of property for purposes of taxation of \$39,303,500,000 and an estimated rate collection of ninety-nine percent (99%).

Section 4. There is hereby levied the following rates of tax on each one hundred dollars (\$100.00) valuation of taxable real property and taxable tangible personal property in the following special tax districts, as listed for taxes as of January 1, 2024, for the purposes as set forth in the Special Tax Districts as authorized by City Council:

- a) College Hill Historic District for improvements as stated in the Special Historic District Plan .01
- b) Dunleath Historic District for improvements as stated in the Special Historic District Plan .05
- c) Business Improvement District for improvements as stated in the Downtown Greensboro Business Improvement District Business Plan .09

Such rates of tax are based on an estimated total appraised valuation in each Special Tax District and an estimated rate of collection of ninety-nine percent (99%). Such rates of tax consider the current and long-range needs, plans and goals of the districts and are set so that there is no accumulation of excess funds.

Section 5. Appropriations hereinabove authorized and made for water and sewer operating fund, water and sewer current operating expense and debt service, are made from revenue collectible for the operation of the combined water and sewer systems and miscellaneous revenue.

Section 6. Appropriations hereinabove authorized and made shall have the amounts of the outstanding purchase orders and unearned portion of contracts at June 30, 2024 (rounded to the nearest dollar) added to each appropriation as it applies, in order to properly account for the payment against the fiscal year in which it is paid.

Section 7. Copies of this ordinance shall be furnished to the Budget and Evaluation Director, Finance Director and the City Clerk within five days after adoption to be kept on file by them for their direction in the disbursement of City Funds.

Section 8. This ordinance shall be effective from and after the date of July 1, 2024.



CITY DIRECTORY

City Contact Center (336) 373-CITY

City of Greensboro Elected Officials

Mayor	Nancy Vaughan	373-2396
Mayor Pro Tem	Yvonne Johnson	373-2396
City Council Member At Large	Marikay Abuzuaiter	373-2396
City Council Member At Large	Hugh Holston	373-2396
City Council Member	Sharon Hightower	373-2396
City Council Member	Nancy Hoffmann	373-2396
City Council Member	Zack Matheny	373-2396
City Council Member	Tammi Thurm	373-2396
City Council Member	Goldie Wells	373-2396

City Manager's Office

Interim City Manager	Chris Wilson	373-2002
Assistant City Manager	Larry Davis	373-2002
Assistant City Manager	Trey Davis	373-2002
Assistant City Manager	Nasha McCray	373-2002

Directory of Staff by Program

Budget & Evaluation	373-2291
Cemeteries	373-2160
City Attorney's Office (Legal)	373-2320
Coliseum	373-7400
Communications and Marketing	373-3769
Community Relations	373-2723
Economic Development and Business Support	373-4624
Engineering & Inspections	373-2155
Field Operations	373-2489
Financial and Administrative Services	373-2077
Fire	373-2576
Greensboro Transit Agency (GTA)	373-2634
Guilford Metro 911	373-2933
Housing and Neighborhood Development	373-2349
Human Rights	373-2038
Human Resources (People & Culture)	373-2020
Information Technology	373-2490
Internal Audit	373-2823
Legislative	373-2397
Libraries and Museums	373-2471
Minority, Women Business Enterprise	373-2674
Nussbaum Housing Partnership Fund	373-2993
Office of Arts and Cultural Affairs (Creative Greensboro)	373-2026
Office of Community Safety	373-2295
Office of Sustainability and Resilience	373-2860
Office of Workforce Development	373-3025
Parks & Recreation	373-2558
Planning	373-2144
Police	373-2085
Solid Waste Management	373-7612
Transportation	373-4368
Water Resources	373-2489

