



**Adopted Budget 2017-18
Projected Budget 2018-19**

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Cover Art

"LeBauer Park Children's Garden"

Cover Art Credit: Lynn Donovan Photography

Children gaze at the city skyline from the LeBauer Park Children's Garden on a summer night. Since the Park's opening in July 2016, over 150,000 visitors have attended more than 400 free programs.



Honorable Mayor and Members of City Council
City of Greensboro

Ladies and Gentlemen:

I am pleased to provide you with a copy of the 2017-18 Annual Budget and 2018-19 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 also includes a second year planning budget that gives us the opportunity to continue planning for and implementing the strategies necessary to meet the future needs of our community.

I presented the Recommended FY 2017-18 Budget to Council on May 16, 2017 and both hard copy and electronic versions were available for public review. The Council held work sessions in May and a public hearing on the proposed budget in June before adopting the budget.

City Council adopted the 2017-18 Annual Net Budget, totaling \$534,641,635, on June 20, 2017. The Adopted FY 17-18 Budget is 2.0% higher than the revised FY 16-17 budget.

The overall property tax rate remains 63.25 cents, the same as FY 16-17. FY 17-18 represents the eighth consecutive year in which the adopted tax rate has remained 63.25 cents. The adopted tax rate is 2.11 cents above the calculated revenue neutral rate for FY 17-18 of 61.14 cents.

The adopted budget addresses Council's two highest funding priorities by supporting debt service costs related to successful bond referenda in 2008, 2009 and 2016 and by increasing Police and Fire pay to competitive levels.

The 2017-18 and 2018-19 budget columns in this document, as well as the narrative, reflect the budget as adopted by Council with changes made during the 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,

A handwritten signature in black ink, appearing to read "Jim Westmoreland".

Jim Westmoreland
City Manager

TABLE OF CONTENTS

Introduction

Introduction	1
Budget Process	2
City Manager's Budget Message	4
Budget Financial Policies	7

Budget Summaries

Consolidated Fund Schedule	9
Total Budget - Expenditures	10
Total Budget - Revenues	14
Total Budget - Property Tax Rate	18
Total Budget - Position Changes	19

Fund Summary

Budget Fund Structure	21
Total Budget	22
General Fund	25
General Fund Expenditure Highlights	27
General Fund Revenue Highlights	28

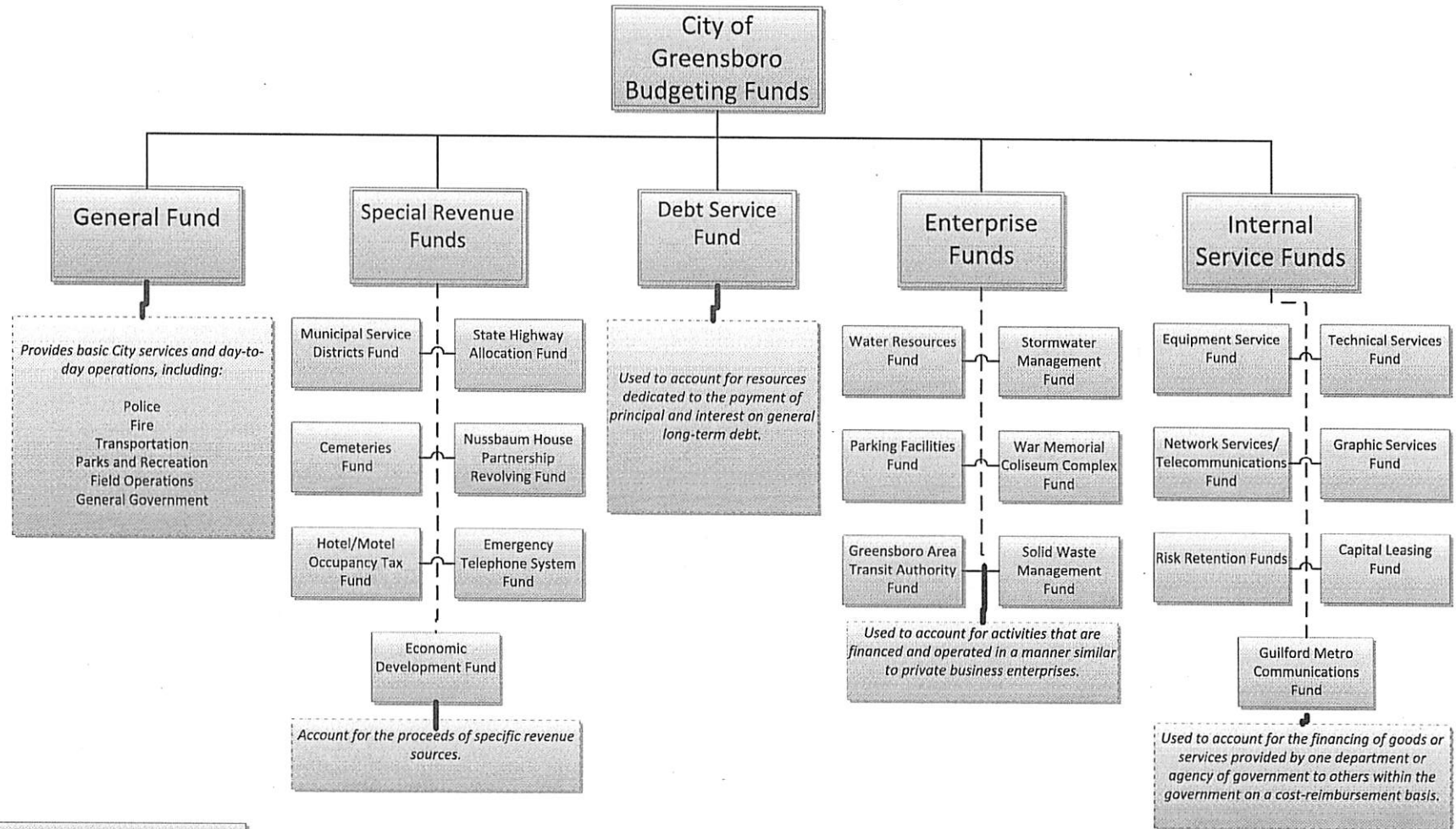
Community Services

Community Services Summary	31
Cemeteries Fund	33
Community Development Block Grant Fund	34
HOME Investment Fund	36
Hotel/Motel Occupancy Tax Fund	37
Libraries	38
Neighborhood Development	40
Non-Departmental Community Services	41
Nussbaum Housing Partnership Revolving Fund	42
Parks and Recreation	44
Workforce Development	47

General Government

General Government Summary	49
Budget and Evaluation	51
Communications and Marketing	52
Economic Development and Business Support	53
Economic Development Fund	54
Equipment Services Fund	55
Executive	57
Financial and Administrative Services	59
Graphic Services Fund	61
Human Relations	62
Human Resources	64
Information Technology	66
Legal	69
Legislative	70
Network Services/Telecommunications	71
Non-Departmental General Government	73
Risk Retention Funds	74

BUDGET FUND STRUCTURE



MAJOR FUND DESCRIPTIONS:

General Fund – The General Fund is used to provide for basic City services and day to day operations. Major activities include police, fire, transportation, parks and recreation and field operations (refuse collection). The General Fund accounts for all resources 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 and various licenses, permits and other user fees.

Water Resources Fund – The Water Resources Fund is used to account 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 – The Solid Waste Management Fund is used to account for the provision of waste disposal and recycling operations of the City, including the Burnt Poplar Road Waste Transfer Station and the White Street Landfill.

War Memorial Coliseum Complex Fund – The War Memorial Coliseum Complex Fund is used to account for the operation of the Coliseum entertainment complex, including the Arena, Special Events Center, Pavilion, Fieldhouse, White Oak Amphitheatre and Greensboro Aquatic Center.



Fund Summary-Total Budget

Total Expenditures by Fund

FUND TYPE	2015-16 Actual	2016-17 Budget	2017-18 Adopted	2018-19 Projected
GENERAL FUND	260,558,733	275,763,569	286,203,862	292,868,141
SPECIAL REVENUE FUNDS				
Cemeteries Fund	789,598	863,080	934,389	894,945
Economic Development Fund	1,100,986	1,378,000	1,501,000	1,626,675
Emergency Telephone System Fund	2,743,670	2,991,009	3,026,192	3,031,637
Hotel/Motel Occupancy Tax	3,451,832	15,775,220	12,277,080	4,375,602
Municipal Service Districts Fund	997,502	1,138,250	1,574,000	915,000
Nussbaum Housing Partnership	2,303,760	2,093,759	2,072,352	2,105,658
State Highway Allocation	7,835,000	11,410,000	7,525,000	7,525,000
Street and Sidewalk Revolving	0	0	0	0
Subtotal	19,222,348	35,649,318	28,910,013	20,474,517
DEBT SERVICE FUND	16,788,842	23,402,874	27,482,750	31,878,899
ENTERPRISE FUNDS				
Greensboro Area Transit Authority	21,972,545	21,923,425	23,608,807	22,686,051
Parking Facilities Fund	2,991,653	2,710,405	2,753,000	2,759,000
Solid Waste Management	15,561,533	16,154,193	16,847,587	17,090,470
Stormwater Management	9,945,711	11,177,296	13,013,235	13,558,761
War Memorial Coliseum	22,688,995	25,701,015	25,656,587	25,734,623
Water Resources Enterprise	106,910,703	122,632,064	126,955,700	130,703,037
Subtotal	180,071,140	200,298,398	208,834,916	212,531,942
INTERNAL SERVICE FUNDS				
Capital Leasing	2,303,712	2,649,493	2,863,626	2,401,688
Equipment Services	20,908,447	18,727,272	18,133,349	18,166,609
Graphic Services	984,289	1,010,837	1,013,669	1,031,715
Guilford Metro Communications	7,044,774	10,820,250	11,257,908	11,497,099
Network Svcs/Telecommunications	12,087,597	14,162,220	14,613,625	14,643,005
Technical Services	3,693,981	4,268,636	5,925,958	5,847,900
Risk Retention Funds	51,277,829	58,407,560	60,227,071	63,439,516
Subtotal	98,300,629	110,046,268	114,035,206	117,027,532
Total Expenditures	574,941,693	645,160,427	665,466,747	674,781,031
Less Transfers and Internal Charges	113,112,152	121,192,399	130,825,112	134,948,276
Net Expenditures	461,829,541	523,968,028	534,641,635	539,832,755



Total Expenditures by Service Area

FUND TYPE				
Service Area	2015-16 Actual	2016-17 Budget	2017-18 Adopted	2018-19 Projected
GENERAL FUND				
Community Services	27,477,116	29,300,753	29,850,267	30,053,082
Debt Service	18,272,570	21,238,110	25,920,000	26,361,000
General Government	27,169,231	24,470,104	24,563,026	24,361,565
Infrastructure	66,580,441	71,739,558	73,188,934	75,196,755
Public Safety	121,059,376	129,015,044	132,681,635	136,895,739
Subtotal	260,558,733	275,763,569	286,203,862	292,868,141
SPECIAL REVENUE FUNDS				
Community Services	6,545,190	18,732,059	15,283,821	7,376,205
General Government	1,100,986	1,378,000	1,501,000	1,626,675
Infrastructure	8,832,502	12,548,250	9,099,000	8,440,000
Public Safety	2,743,670	2,991,009	3,026,192	3,031,637
Subtotal	19,222,348	35,649,318	28,910,013	20,474,517
DEBT SERVICE FUND				
Debt Service	16,788,842	23,402,874	27,482,750	31,878,899
ENTERPRISE FUNDS				
Infrastructure	180,071,140	200,298,398	208,834,916	212,531,942
Subtotal	180,071,140	200,298,398	208,834,916	212,531,942
INTERNAL SERVICE FUNDS				
General Government	87,561,874	94,957,382	96,851,340	99,682,533
Public Safety	10,738,755	15,088,886	17,183,866	17,344,999
Subtotal	98,300,629	110,046,268	114,035,206	117,027,532
Total Expenditures	574,941,693	645,160,427	665,466,747	674,781,031
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