



June 4, 2010

TO: Mayor and Members of Council

FROM: Rashad M. Young, City Manager 

SUBJECT: Supplemental Items for Your Information – Budget Items

Budget Follow-up Items

Below are items that were requested by the City Council at either the May 25th City Council Work Session on the recommended FY 2010-2011 budget or during the June 1st City Council meeting:

- 1) **Fund Balance:** Attached is a summary of the City's fund balances and the projected use during the current fiscal year (FY 2009-2010) and in the FY 2010-2011 budget. This information is provided on a budgetary basis and will most likely differ from what will appear in the Comprehensive Annual Financial Report for FY 2009-2010 due to the recording of accounts receivable, payables and other adjustments that can only be made once the financial records are closed. Staff has provided an explanation on the attached summary for the General Fund as to how the figures were calculated; the same methodology can be used for the various other funds.
- 2) **Collections:** Attached is a summary of the average collections, collection rates, and amount outstanding for various fees/penalties collected by the City.
- 3) **City's General Obligation and Water/Sewer Bond Indebtedness:** Attached is a memorandum dated June 3, 2010 from Rick Lusk, Finance Director, summarizing the City's long-term and short-term debt obligations and funding sources (comprised of property tax revenue, water & sewer fund revenue and other fees).
- 4) **Bond Authorization Schedules:** Attached are project schedules for the 2000, 2006 and 2008 bond authorizations.
- 5) **Calculating Projected Debt Service Costs:** As a general rule of thumb, future annual debt service is estimated at 10% of the debt to be issued. For general planning purposes, using this rule, the City would estimate the average annual debt service on \$1 million, including both principal and interest, to be \$100,000. However, based on interest rates paid in recent years, Finance currently estimates average annual debt service less than \$100,000 per million dollars. As it relates to the proposed \$40 million GO Bond Issue for FY 2010-2011, for each \$1 million that the proposed bond issue is reduced, the estimated budget impact for the FY 10-11 budget would be a reduction of \$21,250 to \$22,500 (reduction affects a half-year worth

of interest only). Both principal and interest (full debt service) payments do not begin until FY 11-12 and this would result in a reduction of \$85,000 to \$90,000 per \$1 million issued.

- 6) **Rating Agencies:** Attached is a memorandum dated May 30, 2010 from DEC Associates, Inc., the City's Financial Advisory Firm, related to the rating agencies' credit evaluation process and actions that could impact the City's General Obligation and/or Water/Sewer Revenue Bond ratings.
- 7) **School System's Budget:** Staff conducted an analysis to determine how much of the school system budget comes from City residents' taxes. Using data from the Guilford County FY 2010-2011 recommended budget and the FY 2008-2009 Comprehensive Annual Finance Report (CAFR), it is estimated that 54% of the amount received in local taxes to the Guilford County Schools comes from City taxpayers. This percentage was derived by taking the City's Assessed Value of property and dividing it by the County's Assessed Value of property. In the County Manager's message for the FY 2010-2011 budget, the schools receive \$145.5 million in property taxes for general operations and \$22.5 million in property taxes for debt service. By applying the 54% methodology described, the schools receive approximately \$90.7 million from City taxpayers. This methodology was reviewed and confirmed by the County's Budget Director.
- 8) **RUCO Program:** Councilmember Robbie Perkins (Council liaison to RUCO Board) shared the questions raised Tuesday night at the City Council meeting with the RUCO board. The RUCO Board would like to review the current program and make recommendations to the City Council.

The attached memorandum from Butch Simmons, Engineering & Inspections Director, explains in more detail the RUCO program, its performance measurements, and how the City incorporated this program into the existing Minimum Housing Standards inspection program.

- 9) **Fire Chief Response to the President of the Professional Fire Fighters of Greensboro:** At the June 1, 2010 City Council Meeting, Council Member Perkins asked for a summary of points raised by firefighters. Attached is a response dated June 3, 2010 from Fire Chief Greg Grayson.
- 10) **Detail Revenues and Expenses by Fund for the FY2010-2011 Budget:** The Mayor asked for itemized revenues by fund as well as itemized expenses by object code for all funds. Attached are the two reports.

The following information requested from the June 1st City Council meeting is forthcoming and is expected to be available by noon on Monday:

Fiscal 2009-2010 year-to-date expenditures through May 31, 2010.

City of Greensboro

Fund Balance - Available for Appropriation

Prepared 6/3/2010

Governmental Funds include General Fund, Debt Service Fund and Special Revenue Funds. Analysis was prepared on a budgetary basis and may be significantly different from audited financial statements due to recording of accounts receivable, payables and other adjustments at year-end, per accounting standards.

| FUND: | GOVERNMENTAL FUND GENERAL FUND | ESTIMATED FY 09-10 | BUDGET FY 10-11 |
|---|--|-----------------------|--|
| Beginning Balance, 6/30/09: | | | |
| Working Capital, 9% of Subsequent Yr's Budget | | \$23,006,499 | \$22,923,048 |
| Capital Project Account | | 7,371,105 | 5,205,764 |
| Household Hazardous Waste Collection | | 1,644,768 | 1,345,000 |
| Appropriated from P/Y | | 4,174,688 | 4,973,248 |
| Total Beginning Balance | \$36,197,060: Ended FY 2008-2009 with this figure includes (Undesignated Fund Balance + Capital Projects Reserve + Designated for Specific Purposes + Designated for Subs. Year's Expenditures), see CAFR page 7, Exhibit A-3 | <u>36,197,060</u> | <u>34,447,060</u> |
| + Revenues | | 246,810,000 | 249,727,282 |
| - Expenditures/Encumbrances | | (248,530,000) | (254,700,530) |
| Net Revenues/Expenditures | \$34,447,060: Equals the "Total Available Appropriation" from FY 09-10 un-audited estimates | <u>(1,720,000)</u> | <u>(4,973,248)</u> |
| Available for Appropriation: | | | |
| Working Capital, 9% of Subsequent Yr's Budget | | 22,923,048 | 23,319,552 |
| Capital Project Account | | 5,205,764 | 1,268,057 |
| Household Hazardous Waste Collection | | 1,345,000 | 1,145,000 |
| Appropriated for Subsequent Yr | | 4,973,248 | 3,741,203 |
| Total Available for Appropriation | \$34,447,060 Calculation: \$36,197,000 + (1,720,000) = \$34,447,060 | <u>\$34,447,060</u> | <u>\$29,473,812</u> |
| | | | \$29,473,812 Calculation: \$34,447,060 + (4,973,248) = \$29,473,812 |
| FUND: | GOVERNMENTAL FUND DEBT SERVICE | ESTIMATED FY 09-10 | BUDGET FY 10-11 |
| Beginning Balance, 6/30/09 | | \$14,932,157 | \$11,882,000 |
| + Revenues | | 19,940,000 | 22,390,000 |
| - Expenditures/Encumbrances | | (22,990,000) | (23,605,000) |
| Net Revenues/Expenditures | | <u>(3,050,000)</u> | <u>(1,215,000)</u> |
| Total Available for Appropriation: | | | |
| Appropriated for Subsequent Yr | | 1,215,000 | 293,000 |
| Debt Service | | 10,667,000 | 10,374,000 |
| Total Available for Appropriation | | <u>\$11,882,000</u> | <u>\$10,667,000</u> |

| FUND: | SPECIAL REVENUE FUND STREET & SIDEWALK REV. | ESTIMATED FY 09-10 | BUDGET FY 10-11 |
|-----------------------------------|--|-----------------------|--------------------|
| Beginning Balance, 6/30/09 | | \$3,607,011 | \$2,930,952 |
| + Revenues | | 112,000 | 190,000 |
| - Expenditures/Encumbrances | | (788,000) | (837,226) |
| Net Revenues/Expenditures | | <u>(676,000)</u> | <u>(647,226)</u> |
| Available for Appropriation: | | | |
| Red Light Camera Settlement | | 1,836,676 | 1,224,451 |
| Capital Improvements | | 447,050 | 412,049 |
| Appropriated for Subsequent Yr | | 647,226 | 647,226 |
| Total Available for Appropriation | | <u>\$2,930,952</u> | <u>\$2,283,726</u> |

| FUND: | SPECIAL REVENUE FUND STATE HIGHWAY ALLOC. | ESTIMATED FY 09-10 | BUDGET FY 10-11 |
|-----------------------------------|--|-----------------------|--------------------|
| Beginning Balance, 6/30/09 | | \$0 | \$96,000 |
| + Revenues | | 6,830,000 | 6,730,000 |
| - Expenditures/Encumbrances | | (6,734,000) | (6,730,000) |
| Net Revenues/Expenditures | | <u>96,000</u> | <u>0</u> |
| Total Available for Appropriation | | <u>\$96,000</u> | <u>\$96,000</u> |

| FUND: | SPECIAL REVENUE FUND CEMETERY FUND | ESTIMATED FY 09-10 | BUDGET FY 10-11 |
|------------------------------------|---------------------------------------|-----------------------|--------------------|
| Beginning Balance, 6/30/09 | | \$311,546 | \$189,546 |
| + Revenues | | 690,000 | 712,824 |
| - Expenditures/Encumbrances | | (812,000) | (821,263) |
| Net Revenues/Expenditures | | <u>(122,000)</u> | <u>(108,439)</u> |
| Total Available for Appropriation: | | | |
| Appropriated for Subsequent Yr | | 108,439 | 81,107 |
| Undesignated | | 81,107 | 0 |
| Total Available for Appropriation | | <u>\$189,546</u> | <u>\$81,107</u> |

| FUND: | SPECIAL REVENUE FUND SPECIAL TAX DISTRICTS | ESTIMATED FY 09-10 | BUDGET FY 10-11 |
|---|---|-----------------------|--------------------|
| Beginning Balance, 6/30/09 | | \$1,430,943 | \$1,274,943 |
| + Revenues | | 763,000 | 706,000 |
| - Expenditures/Encumbrances | | (770,000) | (855,000) |
| Net Revenues/Expenditures | | <u>(7,000)</u> | <u>(149,000)</u> |
| Available for Appropriation: | | | |
| Aycock Historic District | | 241,747 | 202,747 |
| College Hill Historic District | | 378,592 | 268,592 |
| Business Improvement District | | 505,604 | 505,604 |
| Appropriated for Subsequent Yr - Aycock | | 39,000 | 39,000 |
| Appropriated for Subsequent Yr - Coll. Hill | | 110,000 | 110,000 |
| Total Available for Appropriation | | <u>\$1,274,943</u> | <u>\$1,125,943</u> |

| FUND: | SPECIAL REVENUE FUND HOTEL/MOTEL OCCUPANCY TAX | ESTIMATED FY 09-10 | BUDGET FY 10-11 |
|------------------------------------|---|-----------------------|--------------------|
| Beginning Balance, 6/30/09 | | \$204,896 | \$244,896 |
| + Revenues | | 3,155,000 | 3,210,000 |
| - Expenditures/Encumbrances | | (3,115,000) | (3,290,000) |
| Net Revenues/Expenditures | | <u>40,000</u> | <u>(80,000)</u> |
| Total Available for Appropriation: | | | |
| Appropriated for Subsequent Yr | | 73,641 | 160,000 |
| Debt Service | | 171,255 | 4,896 |
| Total Available for Appropriation | | <u>\$244,896</u> | <u>\$164,896</u> |

| FUND: | SPECIAL REVENUE FUND HOUSING PARTNERSHIP REVOLVING | ESTIMATED FY 09-10 | BUDGET FY 10-11 |
|------------------------------------|---|-----------------------|--------------------|
| Beginning Balance, 6/30/09 | | \$1,113,209 | \$612,209 |
| + Revenues | | 1,999,000 | 1,913,719 |
| - Expenditures/Encumbrances | | (2,500,000) | (1,913,719) |
| Net Revenues/Expenditures | | <u>(501,000)</u> | <u>0</u> |
| Total Available for Appropriation: | | | |
| Appropriated for Subsequent Yr | | 0 | 0 |
| Undesignated | | 612,209 | 612,209 |
| Total Available for Appropriation | | <u>\$612,209</u> | <u>\$612,209</u> |

| FUND: | SPECIAL REVENUE FUND GUILFORD METRO 9-1-1 | ESTIMATED FY 09-10 | BUDGET FY 10-11 |
|-----------------------------------|--|-----------------------|--------------------|
| Beginning Balance, 6/30/09 | | \$1,841,065 | \$2,149,880 |
| + Revenues | | 7,988,880 | 7,574,477 |
| - Expenditures/Encumbrances | | (7,680,065) | (8,008,514) |
| Net Revenues/Expenditures | | <u>308,815</u> | <u>(434,037)</u> |
| Available for Appropriation: | | | |
| 9-1-1 Program | | 658,462 | 389,940 |
| Undesignated | | 1,057,381 | 1,025,667 |
| Appropriated for Subsequent Yr | | 434,037 | 300,236 |
| Total Available for Appropriation | | <u>\$2,149,880</u> | <u>\$1,715,843</u> |

Proprietary Funds include Enterprise Funds and Internal Service Funds as noted below.
 Analysis was prepared on a budgetary basis and may be significantly different from audited financial statements due to recording of accounts receivable, payables and other adjustments at year-end, for depreciation and principal payments, per accounting standards.

| FUND: | ENTERPRISE FUND WATER RESOURCES OPERATING | ESTIMATED FY 09-10 | BUDGET FY 10-11 |
|------------------------------------|--|-----------------------|---------------------|
| Beginning Balance, 6/30/09 | | \$23,232,933 | \$23,788,783 |
| + Revenues | | 83,003,625 | 87,769,208 |
| - Expenses/Encumbrances | | (82,447,775) | (90,257,272) |
| Net Revenues/Expenses | | <u>555,850</u> | <u>(2,488,064)</u> |
| Total Available for Appropriation: | | | |
| Appropriated for Subsequent Yr | | 2,488,064 | 2,488,064 |
| Undesignated | | 21,300,719 | 18,812,655 |
| Total Available for Appropriation | | <u>\$23,788,783</u> | <u>\$21,300,719</u> |

| ENTERPRISE FUND | | ESTIMATED | BUDGET |
|------------------------------------|------------------------------|---------------------------|---------------------------|
| FUND: | WATER RESOURCES CAP. RESERVE | FY 09-10 | FY 10-11 |
| Beginning Balance, 6/30/09 | | \$3,989,232 | \$8,989,232 |
| + Revenues | | 5,000,000 | 589,000 |
| - Expenses/Encumbrances | | 0 | (7,450,000) |
| Net Revenues/Expenses | | <u>5,000,000</u> | <u>(6,861,000)</u> |
| Total Available for Appropriation: | | | |
| Appropriated for Subsequent Yr | | | |
| Undesignated | | 8,989,232 | 2,128,232 |
| Total Available for Appropriation | | <u><u>\$8,989,232</u></u> | <u><u>\$2,128,232</u></u> |

| ENTERPRISE FUND | | ESTIMATED | BUDGET |
|------------------------------------|-----------------------|---------------------------|---------------------------|
| FUND: | STORMWATER MANAGEMENT | FY 09-10 | FY 10-11 |
| Beginning Balance, 6/30/09 | | \$4,205,870 | \$4,605,870 |
| + Revenues | | 9,010,000 | 9,145,300 |
| - Expenses/Encumbrances | | (8,610,000) | (9,449,706) |
| Net Revenues/Expenses | | <u>400,000</u> | <u>(304,406)</u> |
| Total Available for Appropriation: | | | |
| Appropriated for Subsequent Yr | | 304,406 | 246,106 |
| Undesignated | | 4,301,464 | 4,055,358 |
| Total Available for Appropriation | | <u><u>\$4,605,870</u></u> | <u><u>\$4,301,464</u></u> |

| ENTERPRISE FUND | | ESTIMATED | BUDGET |
|------------------------------------|--------------------|-------------------------|-------------------------|
| FUND: | COLISEUM OPERATING | FY 09-10 | FY 10-11 |
| Beginning Balance, 6/30/09 | | \$362,374 | \$399,880 |
| + Revenues | | 13,796,371 | 13,254,994 |
| - Expenses/Encumbrances | | (13,758,865) | (13,254,994) |
| Net Revenues/Expenses | | <u>37,506</u> | <u>0</u> |
| Total Available for Appropriation: | | | |
| Appropriated for Subsequent Yr | | 0 | 0 |
| Undesignated | | 399,880 | 399,880 |
| Total Available for Appropriation | | <u><u>\$399,880</u></u> | <u><u>\$399,880</u></u> |

| ENTERPRISE FUND | | ESTIMATED | BUDGET |
|------------------------------------|------------------------------|---------------------------|---------------------------|
| FUND: | COLISEUM CAPITAL IMPROVEMENT | FY 09-10 | FY 10-11 |
| Beginning Balance, 6/30/09 | | \$726,436 | \$2,376,436 |
| + Revenues | | 3,050,000 | |
| - Expenses/Encumbrances | | (1,400,000) | (1,066,771) |
| Net Revenues/Expenses | | <u>1,650,000</u> | <u>(1,066,771)</u> |
| Total Available for Appropriation: | | | |
| Appropriated for Subsequent Yr | | | |
| Undesignated | | <u>2,376,436</u> | <u>1,309,665</u> |
| Total Available for Appropriation | | <u><u>\$2,376,436</u></u> | <u><u>\$1,309,665</u></u> |

| ENTERPRISE FUND | | ESTIMATED | BUDGET |
|------------------------------------|------------------------|---------------------------|---------------------------|
| FUND: | SOLID WASTE MANAGEMENT | FY 09-10 | FY 10-11 |
| Beginning Balance, 6/30/09 | | \$6,158,319 | \$7,673,859 |
| + Revenues | | 18,364,440 | 17,489,215 |
| - Expenses/Encumbrances | | (16,848,900) | (18,663,102) |
| Net Revenues/Expenses | | <u>1,515,540</u> | <u>(1,173,887)</u> |
| Total Available for Appropriation: | | | |
| Appropriated for Subsequent Yr | | 1,173,887 | 1,977,330 |
| Undesignated | | <u>6,499,972</u> | <u>4,522,642</u> |
| Total Available for Appropriation | | <u><u>\$7,673,859</u></u> | <u><u>\$6,499,972</u></u> |

| ENTERPRISE FUND | | ESTIMATED | BUDGET |
|------------------------------------|-----------------------------|-------------------------|-------------------|
| FUND: | SOLID WASTE CAPITAL RESERVE | FY 09-10 | FY 10-11 |
| Beginning Balance, 6/30/09 | | \$183,380 | \$510,380 |
| + Revenues | | 27,000 | |
| - Expenses/Encumbrances | | 300,000 | (510,380) |
| Net Revenues/Expenses | | <u>327,000</u> | <u>(510,380)</u> |
| Total Available for Appropriation: | | | |
| Appropriated for Subsequent Yr | | | |
| Undesignated | | <u>510,380</u> | |
| Total Available for Appropriation | | <u><u>\$510,380</u></u> | <u><u>\$0</u></u> |

| FUND: | ENTERPRISE FUND PARKING FACILITIES FUND | ESTIMATED FY 09-10 | BUDGET FY 10-11 |
|------------------------------------|--|-------------------------|-------------------------|
| Beginning Balance, 6/30/09 | | \$815,361 | \$955,781 |
| + Revenues | | 2,169,490 | 2,380,800 |
| - Expenses/Encumbrances | | (2,029,070) | (2,380,800) |
| Net Revenues/Expenses | | <u>140,420</u> | <u>0</u> |
| Total Available for Appropriation: | | | |
| Appropriated for Subsequent Yr | | 0 | 0 |
| Undesignated | | <u>955,781</u> | <u>955,781</u> |
| Total Available for Appropriation | | <u><u>\$955,781</u></u> | <u><u>\$955,781</u></u> |

| FUND: | INTERNAL SERVICE FUND EQUIPMENT SERVICES | ESTIMATED FY 09-10 | BUDGET FY 10-11 |
|-----------------------------------|---|----------------------------|---------------------------|
| Beginning Balance, 6/30/09 | | \$11,342,449 | \$10,792,449 |
| + Revenues | | 16,950,000 | 18,715,230 |
| - Expenses/Encumbrances | | (17,500,000) | (19,837,451) |
| Net Revenues/Expenses | | <u>(550,000)</u> | <u>(1,122,221)</u> |
| Available for Appropriation: | | | |
| Vehicle Replacements | | 9,670,228 | 8,355,259 |
| Appropriated for Subsequent Yr | | 1,122,221 | 1,314,969 |
| Undesignated | | | |
| Total Available for Appropriation | | <u><u>\$10,792,449</u></u> | <u><u>\$9,670,228</u></u> |

| FUND: | INTERNAL SERVICE FUND TECHNICAL SERVICES | ESTIMATED FY 09-10 | BUDGET FY 10-11 |
|------------------------------------|---|---------------------------|---------------------------|
| Beginning Balance, 6/30/09 | | \$6,082,859 | \$6,778,689 |
| + Revenues | | 3,300,239 | 4,794,914 |
| - Expenses/Encumbrances | | (2,604,409) | (4,794,914) |
| Net Revenues/Expenses | | <u>695,830</u> | <u>0</u> |
| Total Available for Appropriation: | | | |
| Appropriated for Subsequent Yr | | 1,491,557 | 1,482,529 |
| Undesignated | | <u>5,287,132</u> | <u>5,296,160</u> |
| Total Available for Appropriation | | <u><u>\$6,778,689</u></u> | <u><u>\$6,778,689</u></u> |

| FUND: | INTERNAL SERVICE FUND NETWORK SERVICES | ESTIMATED FY 09-10 | BUDGET FY 10-11 |
|------------------------------------|---|---------------------------|---------------------------|
| Beginning Balance, 6/30/09 | | \$2,882,038 | \$3,571,103 |
| + Revenues | | 7,189,268 | 8,826,009 |
| - Expenses/Encumbrances | | (6,500,203) | (8,826,009) |
| Net Revenues/Expenses | | <u>689,065</u> | <u>0</u> |
| Total Available for Appropriation: | | | |
| Appropriated for Subsequent Yr | | 1,442,447 | 88,194 |
| Undesignated | | <u>2,128,656</u> | <u>3,482,909</u> |
| Total Available for Appropriation | | <u><u>\$3,571,103</u></u> | <u><u>\$3,571,103</u></u> |

| FUND: | INTERNAL SERVICE FUND GRAPHIC SERVICES | ESTIMATED FY 09-10 | BUDGET FY 10-11 |
|------------------------------------|---|-------------------------|-------------------------|
| Beginning Balance, 6/30/09 | | \$228,052 | \$331,229 |
| + Revenues | | 1,312,217 | 1,339,489 |
| - Expenses/Encumbrances | | (1,209,040) | (1,339,489) |
| Net Revenues/Expenses | | <u>103,177</u> | <u>0</u> |
| Total Available for Appropriation: | | | |
| Appropriated for Subsequent Yr | | 21,528 | 18,986 |
| Undesignated | | <u>309,701</u> | <u>312,243</u> |
| Total Available for Appropriation | | <u><u>\$331,229</u></u> | <u><u>\$331,229</u></u> |

| FUND: | INTERNAL SERVICE FUND EMPLOYEE RISK RETENTION | ESTIMATED FY 09-10 | BUDGET FY 10-11 |
|--|--|----------------------------|----------------------------|
| Beginning Balance, 6/30/09 | | \$20,659,116 | \$23,392,008 |
| + Revenues | | 37,532,746 | 36,744,745 |
| - Expenses/Encumbrances | | (33,663,000) | (39,002,020) |
| Net Revenues/Expenses | | <u>3,869,746</u> | <u>(2,257,275)</u> |
| Available for Appropriation: | | | |
| Health & Life | | 17,061,343 | 14,755,749 |
| Worker's Compensation | | 2,387,902 | 2,387,902 |
| Dental | | 1,685,488 | 1,685,488 |
| Appropriated for Subsequent Yr - Health & Life | | <u>2,257,275</u> | <u>2,305,594</u> |
| Total Available for Appropriation | | <u><u>\$23,392,008</u></u> | <u><u>\$21,134,733</u></u> |

| FUND: | INTERNAL SERVICE FUND GENERAL RISK RETENTION | ESTIMATED FY 09-10 | BUDGET FY 10-11 |
|-----------------------------------|---|-----------------------|---------------------|
| Beginning Balance, 6/30/09 | | \$11,053,526 | \$11,614,666 |
| + Revenues | | 2,156,707 | 2,171,207 |
| - Expenses/Encumbrances | | (1,595,565) | (2,171,207) |
| Net Revenues/Expenses | | <u>561,142</u> | <u>0</u> |
| Available for Appropriation: | | | |
| General | | 2,965,730 | 2,965,730 |
| Auto | | 2,780,440 | 2,780,440 |
| Public Officials | | 3,030,840 | 3,030,840 |
| Law Enforcement Officers | | 2,754,219 | 2,754,219 |
| Underground Storage Tanks | | 83,437 | 83,437 |
| Appropriated for Subsequent Yr | | 0 | 0 |
| Total Available for Appropriation | | <u>\$11,614,666</u> | <u>\$11,614,666</u> |

| FUND: | INTERNAL SERVICE FUND CAPITAL LEASING | ESTIMATED FY 09-10 | BUDGET FY 10-11 |
|-----------------------------------|--|-----------------------|--------------------|
| Beginning Balance, 6/30/09 | | \$4,637,791 | \$2,897,791 |
| + Revenues | | 4,860,000 | 7,023,971 |
| - Expenses/Encumbrances | | (6,600,000) | (7,838,971) |
| Net Revenues/Expenses | | <u>(1,740,000)</u> | <u>(815,000)</u> |
| Available for Appropriation: | | | |
| Vehicle & Equipment Purchase | | 2,082,791 | 1,582,791 |
| Debt Service | | | |
| Appropriated for Subsequent Yr | | 815,000 | 500,000 |
| Total Available for Appropriation | | <u>\$2,897,791</u> | <u>\$2,082,791</u> |

| FUND: | ENTERPRISE FUND GREENSBORO TRANSIT | ESTIMATED FY 09-10 | BUDGET FY 10-11 |
|------------------------------------|---------------------------------------|-----------------------|--------------------|
| Beginning Balance, 6/30/09 | | \$1,330,924 | \$1,810,959 |
| + Revenues | | 20,014,095 | 20,247,669 |
| - Expenses/Encumbrances | | (19,534,060) | (20,247,669) |
| Net Revenues/Expenses | | <u>480,035</u> | <u>0</u> |
| Total Available for Appropriation: | | | |
| Appropriated for Subsequent Yr | | 0 | 298,210 |
| Undesignated | | 1,810,959 | 1,512,749 |
| Total Available for Appropriation | | <u>\$1,810,959</u> | <u>\$1,810,959</u> |

TOTAL DELINQUENCY - ALL COLLECTION TYPES AS OF MARCH 31 (31+ days past due)

| | <u>3/31/2009</u> | <u>3/31/2010</u> |
|----------------------------------|---------------------------|---------------------------|
| Water | \$1,325,463 | \$1,449,526 |
| Parking Tickets | 1,953,126 | 2,095,171 |
| Assessments | 1,076,780 | 1,192,662 |
| Accounts Receivable Misc Billing | 1,598,899 | 948,858 |
| Total Delinquent | <u>\$5,954,268</u> | <u>\$5,686,217</u> |

MANAGED BY OPERATING DEPTS & LEGAL:

| | | |
|--|---------------------------|---------------------------|
| Foreclosure | \$37,052 | \$127,494 |
| Legal | 309,542 | 465,536 |
| Bankruptcies | 4,541 | 25,638 |
| Judgments | 11,933 | 33,770 |
| Risk Rentention Fund | 95,850 | 25,692 |
| State of NC | 464,875 | 168,962 |
| Water (currently collected by Water Resources) | 1,325,463 | 1,449,526 |
| Total | <u>\$2,249,256</u> | <u>\$2,296,618</u> |

MANAGED BY CENTRAL COLLECTIONS:

| | | |
|----------------------------------|---------------------------|---------------------------|
| Parking Tickets | \$1,942,348 | \$2,042,723 |
| Assessments | 1,039,728 | 1,065,168 |
| Accounts Receivable Misc Billing | 722,936 | 281,708 |
| Total | <u>\$3,705,012</u> | <u>\$3,389,599</u> |

ACCOUNTS RECEIVABLE MISCELLANEOUS BILLING COLLECTION RATES (including False Alarms, Fire Violations, Zoning Violations, State & Fed Grants, Parks & Rec Rentals, Coliseum Events, Accident Fund, Landfill, State of NC, Guilford Co., Chemical Spill, Parking Garage, Police Outside Emp., etc.)

| FY | Total Billed \$ | Cumulative Paid \$ as of 6/3/10 | Outstanding \$ | Collection Rate |
|--------------------|------------------------|--|-----------------------|------------------------|
| 06 & Prior | \$141,251,875 | \$141,238,910 | \$12,965 | 99.99% |
| 06/07 | 38,810,864 | 38,572,156 | 238,708 | 99.38% |
| 07/08 | 41,113,400 | 41,071,525 | 41,875 | 99.90% |
| 08/09 | 44,233,100 | 43,949,295 | 283,805 | 99.36% |
| 09/10 as of 6/3/10 | 42,986,665 | 38,702,730 | 4,283,935 | 90.03% |
| Total | \$308,395,904 | \$303,534,616 | \$4,861,288 | |

ACCOUNTS RECEIVABLE MISCELLANEOUS BILLING OUTSTANDING BY BILLING TYPE as of 6/3/10

| FY | Billing Type | Amount Outstanding \$ |
|-----------|----------------------|------------------------------|
| 06/07 | Franchise Agreements | \$136,472 |
| | State of NC | 82,000 |
| | Accident Fund | 13,328 |
| | All Other Types | 6,908 |
| | Total | \$238,708 |
| 07/08 | Zoning Enforcement | 14,910 |
| | State & Fed Grants | 13,647 |
| | All Other Types | 13,318 |
| | Total | \$41,875 |
| 08/09 | Fire Violations | 203,950 |
| | Landfill | 31,163 |
| | State & Fed Grants | 10,968 |
| | Coliseum Events | 7,695 |

| | |
|-----------------|------------------|
| All Other Types | 30,029 |
| Total | \$283,805 |

| | | |
|-------|------------------------|--------------------|
| 09/10 | State of NC | 1,024,997 |
| | Landfill | 996,521 |
| | Coliseum Events | 360,224 |
| | State & Fed Grants | 809,205 |
| | Guilford County | 160,835 |
| | Police Off Duty NC DOT | 105,728 |
| | All Other Types | 826,425 |
| | Total | \$4,283,935 |

ACCOUNTS RECEIVABLE MISCELLANEOUS BILLING AGING as of end of each FY (includes all invoices regardless of when billed)

| FY | Current \$ | 1-30 Days Past Due \$ | 31-60 Days Past Due \$ | 61-90 Days Past Due \$ | 91-120 Days Past Due \$ | 120+ Days Past Due \$ | Total Outstanding \$ | Managed by Depts & Legal | Managed by Collection Division |
|----------------------|-------------|-----------------------|------------------------|------------------------|-------------------------|-----------------------|----------------------|--------------------------|--------------------------------|
| 06/07 | \$2,350,885 | \$507,189 | \$206,987 | \$28,809 | \$167,648 | \$581,814 | \$3,843,332 | \$3,553,532 | \$289,800 |
| 07/08 | 1,085,451 | 312,440 | 304,363 | 9,975 | 21,845 | 479,883 | 2,213,957 | 1,779,822 | 434,135 |
| 08/09 | 1,641,736 | 418,749 | 642,368 | 79,074 | 96,412 | 501,646 | 3,379,986 | 2,188,873 | 1,191,113 |
| 09/10 (as of 6/3/10) | 3,304,585 | 393,899 | 407,685 | 43,471 | 62,099 | 649,549 | 4,861,288 | 4,467,826 | 393,462 |

COLLECTION CHALLENGES

- 1) Difficult to locate debtor due to returned mail, no forwarding addresses or place of employment
- 2) Incomplete billing information provided from originating dept
- 3) Billing disputes; time consuming and difficult to resolve in some cases

PARKING TICKET COLLECTIONS as of 6/3/10 based on payments received in each FY

| FY | <u>Tickets Billed \$</u> | <u>Penalties Billed \$</u> | <u>Total Billed \$</u> | <u>Penalties</u> | | <u>Total Current Year Paid \$</u> | <u>Prior Year Paid \$ (1)</u> | <u>Total Collected by Collection Method</u> | | | | |
|--------------|--------------------------|----------------------------|------------------------|-------------------------------------|-----------------------------|-----------------------------------|-------------------------------|---|----------------------------------|----------------------------|-------------------------------|--------------------|
| | | | | <u>Tickets Current Year Paid \$</u> | <u>Current Year Paid \$</u> | | | <u>Total Collected \$</u> | <u>Debt Set-Off Collected \$</u> | <u>Towing Collected \$</u> | <u>Central Collections \$</u> | |
| 87/88 | \$195 | | \$195 | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| 88/89 | 220 | | 220 | | | | | | | | | |
| 89/90 | 380 | | 380 | 5 | | 5 | 1% | | 5 | | | |
| 90/91 | 115 | | 115 | 10 | | 10 | 9% | | 10 | | | |
| 91/92 | 975 | | 975 | 125 | | 125 | 13% | | 125 | | | |
| 92/93 | 1,150 | | 1,150 | 225 | | 225 | 20% | | 225 | | | |
| 93/94 | 5,400 | | 5,400 | 1,735 | | 1,735 | 32% | | 1,735 | | | |
| 94/95 | 8,730 | | 8,730 | 2,720 | | 2,720 | 31% | | 2,720 | | | |
| 95/96 | 11,965 | 25 | 11,990 | 3,040 | | 3,040 | 25% | | 3,040 | | | |
| 96/97 | 134,810 | | 134,810 | 109,490 | | 109,490 | 81% | 81,839 | 191,329 | | | |
| 97/98 | 274,820 | 96,800 | 371,620 | 236,480 | 37,311 | 273,791 | 74% | 19,087 | 292,878 | | | |
| 98/99 | 278,060 | 111,016 | 389,076 | 230,884 | 49,475 | 280,359 | 72% | 49,453 | 329,812 | | | |
| 99/00 | 240,545 | 80,339 | 320,884 | 195,572 | 27,944 | 223,516 | 70% | 52,247 | 275,763 | | | |
| 00/01 | 317,200 | 140,900 | 458,100 | 251,371 | 49,335 | 300,706 | 66% | 67,846 | 368,552 | | | |
| 01/02 | 454,590 | 258,158 | 712,748 | 325,922 | 67,546 | 393,468 | 55% | 44,713 | 438,181 | | | |
| 02/03 | 360,965 | 221,137 | 582,102 | 245,796 | 52,383 | 298,179 | 51% | 50,535 | 348,714 | | | |
| 03/04 | 492,120 | 292,558 | 784,678 | 350,111 | 79,299 | 429,410 | 55% | 48,832 | 478,242 | | | |
| 04/05 | 555,165 | 308,201 | 863,366 | 384,076 | 87,300 | 471,376 | 55% | 133,550 | 604,926 | | | |
| 05/06 | 583,830 | 286,318 | 870,148 | 379,921 | 79,632 | 459,553 | 53% | 132,285 | 591,838 | | | |
| 06/07 | 538,015 | 276,133 | 814,148 | 360,575 | 87,423 | 447,998 | 55% | 192,226 | 640,224 | 133,892 | 506,332 | |
| 07/08 | 549,860 | 311,109 | 860,969 | 349,139 | 94,150 | 443,289 | 51% | 175,878 | 619,167 | 98,796 | 520,371 | |
| 08/09 | 458,355 | 252,990 | 711,345 | 299,770 | 66,755 | 366,525 | 52% | 158,621 | 525,146 | 48,712 | 10,910 | 465,524 |
| 09/10 | 442,455 | 222,850 | 665,305 | 284,369 | 71,346 | 355,715 | 53% | 154,835 | 510,550 | 79,282 | 25,427 | 405,841 |
| Total | \$5,709,920 | 2,858,534 | \$8,568,454 | 4,011,336 | \$849,899 | \$4,861,235 | | \$1,361,947 | \$6,223,182 | \$360,682 | \$36,337 | \$1,898,068 |

(1) Tickets paid that were issued in prior years

PARKING TICKET COLLECTIONS with Outstanding Total as of 6/3/10 based on cumulative payments received for each FY

| <u>FY</u> | <u>Tickets Billed \$</u> | <u>Penalties Billed \$</u> | <u>Total Billed \$</u> | <u>Paid Tickets \$</u> | <u>Paid Penalties \$</u> | <u>Total Paid \$</u> | <u>Outstanding as of 6/3/10</u> | <u>Collection Rate</u> |
|--------------|--------------------------|----------------------------|------------------------|------------------------|--------------------------|----------------------|---------------------------------|------------------------|
| 87/88 | \$195 | | \$195 | \$170 | | \$170 | \$25 | 87% |
| 88/89 | 220 | | 220 | 110 | | 110 | 110 | 50% |
| 89/90 | 380 | | 380 | 165 | | 165 | 215 | 43% |
| 90/91 | 115 | | 115 | 105 | | 105 | 10 | 91% |
| 91/92 | 975 | | 975 | 930 | | 930 | 45 | 95% |
| 92/93 | 1,150 | | 1,150 | 1,030 | | 1,030 | 120 | 90% |
| 93/94 | 5,400 | | 5,400 | 3,990 | | 3,990 | 1,410 | 74% |
| 94/95 | 8,730 | | 8,730 | 6,780 | | 6,780 | 1,950 | 78% |
| 95/96 | 11,965 | 25 | 11,990 | 9,575 | | 9,575 | 2,415 | 80% |
| 96/97 | 134,810 | | 134,810 | 132,780 | | 132,780 | 2,030 | 98% |
| 97/98 | 274,820 | 96,800 | 371,620 | 264,304 | 81,609 | 345,913 | 25,707 | 93% |
| 98/99 | 278,060 | 111,016 | 389,076 | 264,237 | 87,665 | 351,902 | 37,174 | 90% |
| 99/00 | 240,545 | 80,338 | 320,883 | 227,781 | 62,921 | 290,702 | 30,181 | 91% |
| 00/01 | 317,200 | 140,900 | 458,100 | 291,665 | 102,257 | 393,923 | 64,177 | 86% |
| 01/02 | 454,590 | 258,158 | 712,748 | 405,489 | 174,081 | 579,571 | 133,178 | 81% |
| 02/03 | 360,965 | 221,137 | 582,102 | 317,943 | 144,869 | 462,812 | 119,290 | 80% |
| 03/04 | 492,120 | 292,558 | 784,678 | 433,966 | 190,966 | 624,932 | 159,745 | 80% |
| 04/05 | 555,165 | 308,200 | 863,365 | 478,741 | 187,481 | 666,223 | 197,143 | 77% |
| 05/06 | 583,830 | 286,318 | 870,148 | 479,649 | 158,837 | 638,485 | 231,663 | 73% |
| 06/07 | 538,015 | 276,133 | 814,148 | 437,712 | 155,206 | 592,918 | 221,231 | 73% |
| 07/08 | 549,860 | 311,109 | 860,969 | 427,312 | 150,464 | 577,776 | 283,193 | 67% |
| 08/09 | 458,355 | 252,990 | 711,345 | 346,025 | 108,029 | 454,054 | 257,291 | 64% |
| 09/10 | 442,455 | 222,850 | 665,305 | 285,903 | 71,949 | 357,851 | 307,454 | 54% |
| Total | \$5,709,920 | \$2,858,534 | \$8,568,454 | \$4,816,362 | \$1,676,334 | \$6,492,696 | \$2,075,758 | 76% |

COLLECTION CHALLENGES

- 1) When ticket is issued, no ID information is available (only tag # & amount); access to DMV is required to get name & address
- 2) DMV information is not readily accessible on out of state tags (avg. 3,000 yr). Must be requested and fees may be required
- 3) Legal collection remedies (cannot garnish wages or attach bank accounts as in property tax) available include filing claim in Small Claims Court, Debt Set-off (effective 2006) and towing (effective 2009)
- 4) Cost prohibitive to pursue judgments through Small Claims Court (\$90 per case to file)
- 5) Debt Set-off claim must be a minimum of \$50 (current avg. ticket amount is \$20). Can aggregate 2 or more \$30 tickets; requires Social Security # which can be difficult to locate
- 6) Registered owners are difficult to locate due to relocation
- 7) Age of ticket; majority of tickets are more than 4 years old

ASSESSMENTS (Nuisance abatements, water/sewer main & lateral, sidewalks, closing liens (board ups), demolitions and cemetery accounts)

Nuisance Abatements (Lot clean up) due within 30 days

| FY | # Billed | Amount Billed | # Paid | Amount Paid |
|-----------|-----------------|----------------------|---------------|--------------------|
| 08/09 | 219 | \$140,298 | 140 (64%) | \$83,400 (59%) |
| 09/10 | 217 | 133,866 | 90 (41%) | 50,326 (38%) |

Water/Sewer Main & Laterals, Closing Liens (board ups), Street Paving & Demolitions - billed annually 10% of principal + interest over 10 years

| FY | # Billed | Amount Billed | # Paid | Amount Paid |
|-----------|-----------------|----------------------|---------------|--------------------|
| 08/09 | 60 | \$128,592 | 15 (25%) | \$48,652 (38%) (1) |
| 09/10 | 194 | 237,584 | 57 (29%) | 63,830 (27%) (1) |

(1) Percentage paid is low since annual bills are not due until one year past date confirmed by City Council

| FY | Balance | Current | 1-30 Days Past Due | 31-60 Days Past Due | 61-90 Days Past Due | 91+ Days Past Due |
|-------|-------------|---------|--------------------|---------------------|---------------------|-------------------|
| 05/06 | \$1,256,029 | 681,706 | \$27,381 | \$6,285 | \$5,415 | \$535,242 |
| 06/07 | 1,069,679 | 518,397 | 18,315 | 5,511 | 2,658 | 524,798 |
| 07/08 | 1,070,039 | 514,275 | 36,620 | 6,770 | 6,175 | 506,199 |
| 08/09 | 1,144,197 | 516,381 | 45,418 | 9,005 | 9,987 | 563,406 |
| 09/10 | 1,200,417 | 572,462 | 20,802 | 7,624 | 7,373 | 592,156 |

COLLECTION CHALLENGES

- 1) Difficult to find heirs to deceased property owners
- 2) Difficult to find owners of vacant property (absentee owners)
- 3) Owners no longer want to retain property due to real estate value is less than the amount owed
- 4) Heirs cannot agree who should pay



June 3, 2010

TO: Rashad Young, City Manager

FROM: Rick Lusk, Finance Director

SUBJECT: Debt Service summary as of June 30, 2010

Below is a summary of the City's long-term and short-term debt obligations and funding sources, comprised of property tax revenue, water & sewer fund revenue and other fees.

Long-Term Debt

Bonds Outstanding:

| | |
|--|-------------------------------|
| General Obligation (GO) Bonds (issued for general government purposes- Streets, Public Safety, Libraries, Parks & Recreation, Housing, Neighborhood Redevelopment, Public Buildings, etc.) | \$161.2 million |
| Special Obligation Bonds (issued for landfill & transfer station) | 10.8 million |
| Certificates of Participation (installment financing debt issued for Coliseum Complex improvements) | 11.3 million |
| Revenue Bonds (issued for water & sewer system improvements) | <u>264.5 million</u> |
| Total Bonds Outstanding | <u>\$447.8 million</u> |

Intergovernmental Obligations:

| | |
|---|-------------------------------|
| Water Resources (state loan & county watershed bonds) | \$ 2.1 million |
| HUD Section 108 Notes | 7.4 million |
| Fire Station #14 (per merger agreement) | <u>0.3 million</u> |
| Total Intergovernmental Obligations | \$ <u>9.8 million</u> |
| Total Long-Term Outstanding Debt | <u>\$457.6 million</u> |

Short-Term Debt (less than 5 years)

| | |
|--|--------------------------------|
| Installment Financing Agreements (vehicles, equipment, property, computers & energy improvements – Coliseum & General Government Buildings) | \$ <u>22.1 million</u> |
| Total Outstanding Debt | \$ <u>479.7 million</u> |

Bonds Authorized but Unissued

| | |
|--|------------------------|
| GO Bonds (remaining authorizations from 2000 & 2006 bond referenda totaling \$189.3 million) | \$ 55.0 million |
| 2008 authorization | 155.0 million |
| 2009 authorization | <u>20.0 million</u> |
| Total Authorized but Unissued Bonds | \$230.0 million |

State statute allows the City to issue tax-supported debt in an amount equal to 8% of the City's assessed property value, or \$1.95 billion. The City's current net debt applicable to that limit is \$424.3 million or 1.7% (excludes water & sewer system bonds and special obligation bonds supported by system revenue, other deductions, and includes authorized but unissued GO bonds).

Funding Sources

Bonds Outstanding

The **debt service on GO bonds** is paid from a combination of a 7.00 cent allocation of the 63.5 cent property tax rate and General Fund and bond fund interest earnings.

The **debt service on Special Obligation Bonds** is paid from fees charged for solid waste disposal services.

The **debt service on Certificates of Participation** - debt on Coliseum Complex improvements is paid from Hotel/Motel tax revenue (restricted to Coliseum projects).

The **debt service on Water & Sewer Revenue Bonds** is paid from water & sewer system user charges.

Intergovernmental Obligations

The **debt service on Water Resources obligations** is paid from water & sewer system user charges.

The **debt service on HUD Section 108 obligations** is deducted from annual CDBG allocations.

The **debt service on Fire Station #14** is paid from General Fund revenues.

Short-Term Obligations

The **debt service on Certificates of Participation & Installment Financing Agreements** is paid from internal charges to departments in various operating funds.

2000 BOND PROJECTS

May 2010 Status Report

Page 1 of 4

STREET IMPROVEMENT BOND FUND

| PROJECT | COUNCIL DISTRICT | PROJECT STATUS | AMENDED BUDGET | SPENT/ENCUM TO DATE | PROPOSED USE OF UNENCUMBERED BOND PROCEEDS & REMAINING BOND AUTHORIZATION | AVAILABLE FUNDS | ACCELERATED BOND PROJECTS | PROPOSED FY 2010-11 BOND ISSUE |
|---|------------------|--------------------------------|-------------------|---------------------|---|-------------------|---------------------------|--------------------------------|
| Homaday Road Construction | 5 | Under Contract | \$ 5,205,463 | \$ 2,933,500 | Fund Construction of Project | 2,271,963 | Fall 2010 | \$ 2,933,500 |
| Signal System/ITS | All | Under Contract | 4,000,000 | 3,521,616 | Remaining balance | 478,384 | | - |
| Battleground Avenue | 3 | Design Work/ ROW Completed | 336,328 | 336,437 | Remaining balance | (109) | | - |
| New Garden - Phase II | 4 | Under Contract | 4,932,786 | 4,873,367 | Fund Construction of Project | 59,419 | Fall 2010 | 4,932,786 |
| Jolson Street | 2 | Under Contract | 161,000 | 150,714 | Fund Construction of Project | 10,286 | Fall 2010 | 161,000 |
| Creekridge Road | 1 | Design Work/ ROW Completed | 6,973,388 | 424,110 | Fund Construction of Project | 6,549,278 | | |
| Elm-Eugene St | 1 | Completed | 4,775,807 | 4,775,805 | Remaining balance | 2 | | - |
| Florida Street Extension | 1 | Moved to 2008 Bonds | 18 | - | Remaining balance | 18 | | - |
| Franklin Boulevard | 2 | Completed | 3,272,095 | 3,272,093 | Remaining balance | 2 | | - |
| Friendly Avenue | 4 | Completed | 7,297,249 | 7,297,246 | Remaining balance | 3 | | - |
| Horsepen Creek-Fleming Connector | 4 | Design Work/ROW | 700,000 | 160,936 | Design Work/ROW | 539,064 | Fall 2010 | 539,064 |
| Lake Jeanette Road | 3 | Completed | 1,494,584 | 1,495,121 | Remaining balance | (537) | | - |
| Mackay Road | 5 | Moved to 2008 Bonds | - | - | | - | | - |
| Market Street West | 5 | Design Work/ROW | 1,488,635 | 504,709 | ROW Purchases | 983,926 | Fall 2010 | 1,000,000 |
| Merritt Drive | 5 | Design Work/ ROW Completed | 1,487,626 | 1,484,215 | Remaining balance | 3,411 | | - |
| Wendover Avenue West | 5 | Completed | 3,557,591 | 3,523,844 | Remaining balance | 33,747 | | - |
| Hilltop Road | 5 | Completed | 895,077 | 895,076 | Remaining balance | 1 | | - |
| Roadway Improvements | | | 46,577,647 | 35,648,789 | | 10,928,858 | | 9,566,350 |
| Sidewalk Projects | All | Design Work/ROW/Under Contract | 4,149,818 | 1,700,941 | Used as Matching for Federal Grant Funds | 2,448,877 | | 1,148,243 |
| Battleground Rail Trail Project | 3 | Design Work/ROW/Under Contract | 4,569,768 | 4,547,605 | Landscaping Easement Areas | 22,163 | | 1,846,000 |
| Bikeways & Park Connectors | Var | | 250 | - | | 250 | | - |
| Sidewalk/Bikeways | | | 8,719,836 | 6,248,546 | | 2,471,290 | | 2,994,243 |
| North Church Street & Tankersly Drive | 3 | Design Work/ROW | 630,000 | 28,500 | Fund Construction of Intersection Project | 601,500 | Fall 2010 | 601,500 |
| East Market St Streetscapes | 2 | Completed | 10,208,370 | 10,190,072 | Remaining balance | 18,298 | | - |
| MLK Drive Streetscapes | 1 | Completed | 590,596 | 590,596 | | - | | - |
| Center City Park Streetscapes | 2 | Completed | 732,794 | 729,548 | Remaining balance | 3,246 | | - |
| Smith-Edgeworth-Battleground Stormwater | 2 | Completed | 220,245 | 220,244 | Remaining balance | 1 | | - |
| Downtown Greenway | 1 & 2 | Design Work/ROW/Under Contract | 1,630,000 | 252,893 | Fund Construction of Phase 1A | 1,377,107 | Fall 2010 | 1,482,196 |
| High Point Road/Lee Street | 1 & 5 | Design Work/Under Contract | 350,000 | 219,790 | Funds for Additional Design Work | 130,210 | Fall 2010 | 130,210 |
| Gateway Garden Transportation | 1 | Under Contract | 330,000 | 151,263 | Intersection and Sidewalk Construction | 178,737 | Fall 2010 | 330,000 |
| Street Light Projects | Var | | 100,000 | 43,794 | Safety Related Streetlight Requests | 56,206 | Fall 2010 | 56,206 |
| Streetscape Projects | | | 14,792,005 | 12,426,700 | | 2,365,305 | | 2,600,112 |
| Bikeway & Park Connectors | All | Partial Completion | 756,882 | 157,855 | Phase 1 | 599,027 | | - |
| Price Park/Robin Ridge Connector | 4 | Under Contract | 178,068 | 178,068 | | - | | - |
| Southeast Connector | 1 | Completed | 50,000 | 43,710 | Remaining balance | 6,290 | | - |
| Saddlecreek Neighborhood Trail | 4 | Design Work | 10,550 | 10,550 | | - | | - |
| Bluford Park Connector | 1 | Completed | 30,000 | - | | 30,000 | | - |
| Green Valley Connector | 3 | Completed | 290,000 | 197,918 | Remaining balance | 92,082 | | - |
| Southeast Trail Phase II | 1 | Completed | 110,000 | - | | 110,000 | | - |
| Southeast Trail Phase III | 1 | Completed | 260,000 | - | | 260,000 | | - |
| Keeley Park Trails | 2 | 2010 | 165,000 | - | | 165,000 | | - |
| Shimer/SW Recreation Center Connector | 5 | 2010 | 300,000 | - | | 300,000 | | - |
| Bluford-Barber Park Trail | 1 | | 80,000 | - | | 80,000 | | - |
| Latham Park Trail Repairs | 3 | | 63,250 | 63,250 | | - | | - |
| Bikeway & Park Connectors | | | 2,293,750 | 651,351 | | 1,642,399 | | - |

STREET IMPROVEMENT BOND FUND (CONTINUED)

| <i>PROJECT</i> | <i>COUNCIL DISTRICT</i> | <i>PROJECT STATUS</i> | <i>AMENDED BUDGET</i> | <i>SPENT/ENCUM TO DATE</i> | <i>PROPOSED USE OF UNENCUMBERED BOND PROCEEDS & REMAINING BOND AUTHORIZATION</i> | <i>AVAILABLE FUNDS</i> | <i>ACCELERATED BOND PROJECTS</i> | <i>PROPOSED FY 2010-11 BOND ISSUE</i> |
|--|-------------------------|-----------------------|-----------------------|----------------------------|--|------------------------|-------------------------------------|---------------------------------------|
| MIS Fiber Optic Project | Various | Project underway | 1,630,000 | 271,997 | Phase 1 (funded by Telecom transfer) | 1,358,003 | | - |
| Bond Funds to be reallocated | - | - | - | - | Amount not available until Oct. 2010 | (15,500,000) | To be allocated to various projects | 339,295 |
| Gen. Admin./Bond Issue Expense | All | - | 2,236,362 | 2,282,723 | | (46,361) | | - |
| FUND TOTAL | | | \$ 76,249,600 | \$ 57,530,106 | | \$ 3,219,494 | | \$ 15,500,000 |
| BONDS ISSUED TO DATE | | | (56,250,000) | 56,250,000 | | | | |
| STATE GRANT/TRANSFER FROM TELECOM FUND | | | (4,499,600) | 4,499,600 | | | | |
| REMAINING BONDS TO BE ISSUED | | | <u>\$ 15,500,000</u> | | | | | |
| UNENCUMBERED BOND PROCEEDS 5-31-10 | | | | <u>\$ 3,219,494</u> | | | | |

PUBLIC TRANSPORTATION BOND FUND

| <i>PROJECT</i> | <i>COUNCIL DISTRICT</i> | <i>PROJECT STATUS</i> | <i>AMENDED BUDGET</i> | <i>SPENT/ENCUM TO DATE</i> | <i>PROPOSED USE OF UNENCUMBERED BOND PROCEEDS & REMAINING BOND AUTHORIZATION</i> | <i>AVAILABLE FUNDS</i> | <i>ACCELERATED BOND PROJECTS</i> | <i>PROPOSED FY 2010-11 BOND ISSUE</i> |
|---|-------------------------|---|-------------------------|----------------------------|--|------------------------|----------------------------------|---------------------------------------|
| Transit System Depot-Land | Various 1 | Current Phase Complete Land ROW Complete | \$ 1,891,823 108,177 | \$ 1,436,289 108,177 | | 455,534 - | Shelter upgrades | \$ 500,000 - |
| | | | | | Amount not available until Oct. 2010 | (500,000) | | |
| FUND TOTAL | | | \$ 2,000,000 | \$ 1,544,466 | | \$ (44,466) | | \$ 500,000 |
| BOND PROCEEDS TO DATE | | | (1,500,000) | 1,500,000 | | | | |
| REMAINING BONDS TO BE ISSUED | | | <u>\$ 500,000</u> | | | | | |
| UNENCUMBERED BOND PROCEEDS (SHORTAGE) 5-31-10 | | | | <u>\$ (44,466)</u> | | | | |

PARKS & RECREATION BOND FUND

| PROJECT | COUNCIL DISTRICT | PROJECT STATUS | AMENDED BUDGET | SPENT/ENCUM TO DATE | PROPOSED USE OF UNENCUMBERED BOND PROCEEDS & REMAINING BOND AUTHORIZATION | AVAILABLE FUNDS | ACCELERATED BOND PROJECTS | PROPOSED FY 2010-11 BOND ISSUE |
|--|-------------------------|---------------------------------|-----------------------|----------------------------|--|------------------------|----------------------------------|---------------------------------------|
| ADA Compliance For Park Restrooms | All | Current Phase Complete | \$ 3,962 | \$ 3,962 | N/A | - | | \$ - |
| Peeler Center Restrooms | 2 | Completed | 200,543 | 200,543 | N/A | - | | - |
| Leonard Center Restrooms & Concessions | 5 | Completed | 325,943 | 325,942 | N/A | 1 | | - |
| Westerwood Restrooms | 3 | Completed | 191,716 | 179,245 | Reallocate to other projects | 12,471 | | - |
| Bryan Park Shelters | 2 | Completed | 21,600 | 21,600 | N/A | - | | - |
| Camp Joy | n/a | Completed | 5,041 | 5,041 | N/A | - | | - |
| Hester Park Restrooms | 5 | Completed | 20,925 | 22,947 | N/A | (2,022) | | - |
| Barber Park Recreation Center | 1 | Completed | 3,539,705 | 3,507,916 | Reallocate to other projects | 31,789 | | - |
| Barber Park Tennis Pav. Roof Replacement | 1 | Completed | 2,931,245 | 2,931,243 | N/A | 2 | | - |
| Carolyn Allen Community Park | 5 | Completed | 2,921,946 | 2,921,946 | N/A | - | | - |
| Rec. Centers Floor & Bleacher Replacement | All | Completed | 600,830 | 600,829 | N/A | 1 | | - |
| Rec. Centers - HVAC Upgrades | All | Completed | 704,878 | 704,877 | N/A | 1 | | - |
| Keeley Park | 2 | Design Complete/constr. pending | 5,750,964 | 3,613,432 | Phase II | 2,137,532 | Fall 2010 | 2,653,963 |
| Lake Facility Improvements | 2 | Completed | 159,694 | 159,694 | N/A | - | | - |
| Playground Equip & Bleacher Replacement | All | Completed | 1,440,448 | 1,440,447 | N/A | 1 | | - |
| Hilltop Road Recreation Center | 5 | Design complete/Land acquired | 5,947,113 | 4,047,315 | N/A | 1,899,798 | Fall 2010 | 3,946,037 |
| Northeast Walking Trail | 2 | Completed | 184,630 | 184,629 | N/A | 1 | | - |
| Greensboro Sportsplex | 2 | Completed | 6,150,905 | 6,147,575 | N/A | 3,330 | | - |
| Barber Park Master Plan | 1 | Completed | 65,000 | 65,000 | N/A | - | | - |
| Gateway Garden Project | 1 | Construction underway | 1,500,000 | 1,496,100 | Reallocate to Phase II | 3,900 | | - |
| Short Farm Park | 1 | Completed | 928,110 | 928,106 | N/A | 4 | | - |
| Caldwell Historic Park | 4 | Completed w/98 series bond | 92,740 | 23,437 | Reallocate to other projects | 69,303 | | - |
| Brightwood Neighborhood Park | 2 | Begin project in 2010 | 93,560 | - | Begin project in 2010 | 93,560 | | - |
| Ole Asheboro Park | 2 | Design Underway | 115,275 | - | Begin project in 2010 | 115,275 | | - |
| D Caldwell Ctr (fm Fd 431) | 4 | Project underway | 44,875 | 44,875 | | - | | - |
| Sunset Hills Foot Bridge | 4 | Construction underway | 9,200 | 9,200 | | - | | - |
| Southside Oval | 2 | Construction underway | 4,500 | 4,500 | | - | | - |
| | | | | | Amount not available until Oct. 2010 | (6,600,000) | | |
| Gen. Admin./P&R Bond | All | - | 244,652 | 195,681 | Remaining balance | 48,971 | | - |
| FUND TOTAL | | | \$ 34,200,000 | \$ 29,786,082 | | \$ (2,186,082) | | \$ 6,600,000 |
| BOND PROCEEDS TO DATE | | | (27,600,000) | 27,600,000 | | | | |
| REMAINING BONDS TO BE ISSUED | | | \$ 6,600,000 | | | | | |
| UNENCUMBERED BOND PROCEEDS (SHORTAGE) 5-31-10 | | | | \$ (2,186,082) | | | | |

NEIGHBORHOOD REDEV. BOND FUND

| PROJECT | COUNCIL DISTRICT | PROJECT STATUS | AMENDED BUDGET | SPENT/ENCUM TO DATE | PROPOSED USE OF UNENCUMBERED BOND PROCEEDS & REMAINING BOND AUTHORIZATION | AVAILABLE FUNDS | ACCELERATED BOND PROJECTS | PROPOSED FY 2010-11 BOND ISSUE |
|--|-------------------------|-----------------------|-----------------------|----------------------------|--|------------------------|-----------------------------------|---------------------------------------|
| East Market St Neighborhood Renewal | 2 | In Process | \$ 591,106 | \$ 372,228 | | 218,878 | E. Market St Neighborhood Renewal | \$ - |
| Southside Neighborhood Renewal | 1/2 | In Process | 1,063,132 | 1,024,674 | | 38,458 | acquisition and utility work | - |
| College Hill Neighborhood | 1 | In Process | 210,710 | 161,315 | | 49,395 | acquisition and relocation | - |
| Phillips/Lombardy Neighborhood | 2 | Complete | 56,630 | 54,348 | | 2,282 | marketing property | - |
| Jonesboro Scott Park land acquisition | 2 | Land acquisition | 500,000 | 500,000 | | - | land acquisition | 500,000 |
| Bessemer Center Development | 2 | Complete | 378,422 | 378,422 | | - | All other Redev. Projects | 800,000 |
| | | | | | Amount not available until Oct. 2010 | (1,300,000) | | |
| FUND TOTAL | | | \$ 2,800,000 | \$ 2,490,987 | | \$ (990,987) | | \$ 1,300,000 |
| BOND PROCEEDS TO DATE | | | (1,500,000) | 1,500,000 | | | | |
| REMAINING BONDS TO BE ISSUED | | | \$ 1,300,000 | | | | | |
| UNENCUMBERED BOND PROCEEDS (SHORTAGE) 5-31-10 | | | | \$ (990,987) | | | | |
| PROJECT TOTALS - ALL FUNDS | | | \$ 115,249,600 | \$ 91,351,641 | | \$ (2,041) | | \$ 23,900,000 |

2006 BOND PROJECTS

FIRE STATION BOND FUND

| PROJECT | COUNCIL DISTRICT | PROJECT STATUS | AMENDED BUDGET | SPENT/ENCUM TO DATE | PROPOSED USE OF UNENCUMBERED BOND PROCEEDS | AVAILABLE FUNDS | PROPOSED USE OF UNISSUED BOND PROCEEDS | PROPOSED FY 2010-11 BOND ISSUE | PROPOSED FY 2011-12 BOND ISSUE |
|--|-------------------------|--------------------------------|-----------------------|----------------------------|---|------------------------|--|---------------------------------------|---------------------------------------|
| Gen. Admn./Bond Issue Expense & Land Acquisition Funding | - | - | \$ 1,832,047 | \$ 114,355 | | \$ - | | \$ - | \$ - |
| Willow Road Fire Station | 1 | Completed | 3,817,255 | 2,821,661 | | - | | - | - |
| Painter Blvd. Fire Station | 1 | Construction underway | 4,954,915 | 3,692,235 | | - | | 345,000 | - |
| South Elm-Eugene Fire Station | 1 | Construction underway | 4,567,578 | 3,185,699 | | - | | - | - |
| Old Randleman Road Fire Station | 1 | Scheduled 2012 - Land Acquired | 4,283,890 | 75,000 | | - | Fire station construction scheduled FY 2012. | - | 3,285,000 |
| Reedy Fork Fire Station | 2 | Scheduled 2014 | 4,391,465 | - | | - | Land acquisition FY 2012 - Fire sta. construction scheduled FY 2014. | - | 750,000 |
| East Greensboro Fire Station | 2 | Land | <u>652,850</u> | <u>652,339</u> | | - | | - | - |
| FUND TOTAL | | | \$ 24,500,000 | \$ 10,541,289 | | \$ - | | \$ 345,000 | \$ 4,035,000 |
| BONDS ISSUED TO DATE | | | <u>(10,200,000)</u> | <u>10,200,000</u> | | | | | |
| REMAINING BONDS TO BE ISSUED | | | <u>\$ 14,300,000</u> | | | | | | |
| UNENCUMBERED BOND PROCEEDS (SHORTAGE) 5-31-10 | | | | <u>\$ (341,289)</u> | | \$ (341,289) | | | |

HISTORICAL MUSEUM BOND FUND

| PROJECT | COUNCIL DISTRICT | PROJECT STATUS | AMENDED BUDGET | SPENT/ENCUM TO DATE | PROPOSED USE OF UNENCUMBERED BOND PROCEEDS | AVAILABLE FUNDS | PROPOSED USE OF UNISSUED BOND PROCEEDS | PROPOSED FY 2010-11 BOND ISSUE | PROPOSED FY 2011-12 BOND ISSUE |
|------------------------------------|------------------|--------------------|------------------|---------------------|--|-------------------|--|--------------------------------|--------------------------------|
| Historical Museum Exhibit Renov. | 1 | Nearing Completion | \$ 3,608,000 | \$ 2,671,146 | Remaining Balance | \$ 936,854 | | \$ - | \$ - |
| Historical Museum Exterior Renov. | 1 | Completed | 1,692,000 | 1,637,412 | Remaining Balance | 54,588 | | | |
| FUND TOTAL | | | 5,300,000 | 4,308,558 | | \$ 991,442 | | | |
| BOND PROCEEDS TO DATE | | | (5,300,000) | 5,300,000 | | | | | |
| REMAINING BONDS TO BE ISSUED | | | \$ - | | | | | | |
| UNENCUMBERED BOND PROCEEDS 5-31-10 | | | | \$ 991,442 | | | | | |

LIBRARY FACILITIES BOND FUND

| PROJECT | COUNCIL DISTRICT | PROJECT STATUS | AMENDED BUDGET | SPENT/ENCUM TO DATE | PROPOSED USE OF UNENCUMBERED BOND PROCEEDS | AVAILABLE FUNDS | PROPOSED USE OF UNISSUED BOND PROCEEDS | PROPOSED FY 2010-11 BOND ISSUE | PROPOSED FY 2011-12 BOND ISSUE |
|------------------------------------|------------------|-----------------------|---------------------|---------------------|--|-------------------|--|--------------------------------|--------------------------------|
| Gen. Admin./Bond Issue Expense | All | - | \$ 288,000 | \$ 19,907 | Remaining Balance | \$ 268,093 | | \$ - | \$ - |
| McGirt Horton Branch Replacement | 2 | Construction underway | 3,443,319 | 3,325,277 | Remaining Balance | 118,042 | | - | - |
| Lake Jeanette Branch | 3 | Design work | 3,812,000 | 12,000 | | - | Design FY 2011 & Construct FY 2012 | 300,000 | 3,500,000 |
| Benjamin Branch Expansion | 3 | Complete | 1,068,681 | 1,065,219 | Remaining Balance | 3,462 | | - | - |
| FUND TOTAL | | | \$ 8,612,000 | \$ 4,422,403 | | \$ 389,597 | | \$ 300,000 | \$ 3,500,000 |
| BOND PROCEEDS TO DATE | | | (4,800,000) | 4,800,000 | | | | | |
| TRANSFER FROM GENERAL FUND | | | (12,000) | 12,000 | | | | | |
| REMAINING BONDS TO BE ISSUED | | | \$ 3,800,000 | | | | | | |
| UNENCUMBERED BOND PROCEEDS 5-31-10 | | | | \$ 389,597 | | | | | |

PARKS & RECREATION BOND FUND

| PROJECT | COUNCIL DISTRICT | PROJECT STATUS | AMENDED BUDGET | SPENT/ENCUM TO DATE | PROPOSED USE OF UNENCUMBERED BOND PROCEEDS | AVAILABLE FUNDS | PROPOSED USE OF UNISSUED BOND PROCEEDS | PROPOSED FY 2010-11 BOND ISSUE | PROPOSED FY 2011-12 BOND ISSUE |
|------------------------------------|------------------|-------------------|---------------------|---------------------|--|-----------------|--|--------------------------------|--------------------------------|
| Land Acquisition | Various | pending bond sale | \$ 830,105 | \$ - | | \$ - | Land Acquisition | \$ - | \$ - |
| Hilltop Road Recreation Center | 5 | pending bond sale | 2,416,895 | - | | - | Southwest Park Development | - | 2,015,000 |
| Trail System Expansion | Various | pending bond sale | 1,178,000 | - | | - | Trail System Expansion | - | - |
| Skate Park | To be determined | pending bond sale | 575,000 | - | | - | Skate Park Development | - | - |
| FUND TOTAL | | | \$ 5,000,000 | \$ - | | \$ - | | \$ - | \$ 2,015,000 |
| BOND PROCEEDS TO DATE | | | - | - | | | | | |
| REMAINING BONDS TO BE ISSUED | | | <u>\$ 5,000,000</u> | | | | | | |
| UNENCUMBERED BOND PROCEEDS 5-31-10 | | | | <u>\$ -</u> | | | | | |

ECONOMIC DEVELOPMENT BOND FUND

| PROJECT | COUNCIL DISTRICT | PROJECT STATUS | AMENDED BUDGET | SPENT/ENCUM TO DATE | PROPOSED USE OF UNENCUMBERED BOND PROCEEDS | AVAILABLE FUNDS | PROPOSED USE OF UNISSUED BOND PROCEEDS | PROPOSED FY 2010-11 BOND ISSUE | PROPOSED FY 2011-12 BOND ISSUE |
|---|------------------|----------------------|-----------------------------|-----------------------------|---|------------------------------|---|--------------------------------|--------------------------------|
| Economic Developmt/Administration | All | - | \$ 4,306,775 | \$ 8,294 | Designated for infrastructure & other development project costs | \$ - | Designated for infrastructure & other development project costs | \$ 4,000,000 | \$ 2,000,000 |
| Kisco Senior Living Center | 5 | FY 2013 thru FY 2017 | 1,000,000 | - | | | | | |
| Goria & Mconnell Properties | 1 | Project underway | 1,086,305 | 1,086,305 | | | | | |
| DCC Investments | 5 | Project underway | 500,000 | 500,000 | | | | | |
| GTCC Northwest Campus | 5 | Project underway | 1,000,000 | 1,000,000 | | | | | |
| SCD I, LLC | 2 | Contract Pending | 542,920 | 542,920 | | | | | |
| Piedmont Triad Airport Authority | N/A | Contract Pending | 1,564,000 | 1,564,000 | | | | | |
| FUND TOTAL | | | 10,000,000 | 4,701,519 | | \$ - | | | |
| BOND PROCEEDS TO DATE | | | <u>(2,000,000)</u> | <u>2,000,000</u> | | | | | |
| REMAINING BONDS TO BE ISSUED | | | <u>\$ 8,000,000</u> | | | | | | |
| UNENCUMBERED BOND PROCEEDS (SHORTAGE) 5-31-10 | | | | <u>\$ (2,701,519)</u> | | <u>\$ (2,701,519)</u> | | | |
| PROJECT TOTALS - ALL FUNDS | | | <u>\$ 53,412,000</u> | <u>\$ 23,973,769</u> | | <u>\$ (1,661,769)</u> | | <u>\$ 4,645,000</u> | <u>\$ 11,550,000</u> |

2008 BOND PROJECTS

STREET BOND FUND

| <u>PROJECT</u> | <u>COUNCIL DISTRICT</u> | <u>PROJECT STATUS</u> | <u>AMENDED BUDGET</u> | <u>SPENT/ENCUM TO DATE</u> | <u>PROPOSED USE OF UNENCUMBERED BOND PROCEEDS</u> | <u>AVAILABLE FUNDS</u> | <u>PROPOSED USE OF UNISSUED BOND PROCEEDS</u> | <u>PROPOSED FY 2010-11 BOND ISSUE</u> | <u>PROPOSED FY 2011-12 BOND ISSUE</u> |
|--|-------------------------|-----------------------|-----------------------|----------------------------|---|------------------------|---|---------------------------------------|---------------------------------------|
| Gen. Admn./Bond Issue Expense & Land Acquisition Funding | - | - | \$ - | \$ - | | \$ - | | \$ - | \$ - |
| Horsepen Creek Road | 3 & 4 | pending bond sale | 1,600,000 | - | | - | | 600,000 | 1,000,000 |
| Sidewalk Improvements | Various | pending bond sale | 2,740,000 | - | | - | | 1,240,000 | 1,500,000 |
| Street Maintenance | Various | pending bond sale | 1,000,000 | - | | - | | 500,000 | 500,000 |
| Florida Street Extension | 1 & 2 | pending bond sale | 200,000 | - | | - | | 200,000 | - |
| Cone Blvd/Neatown Road Extension | 2 | pending bond sale | 320,000 | - | | - | | 200,000 | 120,000 |
| Merritt Drive | 5 | pending bond sale | 4,000,000 | - | | - | | - | 4,000,000 |
| High Point Road Streetscape | 1 & 5 | pending bond sale | 800,000 | - | | - | | - | 800,000 |
| Alamance Church Road | 1 | pending bond sale | 330,000 | - | | - | | - | 330,000 |
| Projects to be funded in future years | Various | pending bond sale | 123,010,000 | - | | - | | - | - |
| FUND TOTAL | | | \$ 134,000,000 | \$ - | | \$ - | | \$ 2,740,000 | \$ 8,250,000 |
| BONDS ISSUED TO DATE | | | - | - | | | | | |
| REMAINING BONDS TO BE ISSUED | | | <u>\$ 134,000,000</u> | | | | | | |
| UNENCUMBERED BOND PROCEEDS 5-31-10 | | | | <u>\$ -</u> | | | | | |

PARKS & RECREATION BOND FUND

| <u>PROJECT</u> | <u>COUNCIL DISTRICT</u> | <u>PROJECT STATUS</u> | <u>AMENDED BUDGET</u> | <u>SPENT/ENCUM TO DATE</u> | <u>PROPOSED USE OF UNENCUMBERED BOND PROCEEDS</u> | <u>AVAILABLE FUNDS</u> | <u>PROPOSED USE OF UNISSUED BOND PROCEEDS</u> | <u>PROPOSED FY 2010-11 BOND ISSUE</u> | <u>PROPOSED FY 2011-12 BOND ISSUE</u> |
|---|-------------------------|-----------------------|-----------------------|----------------------------|---|------------------------|---|---------------------------------------|---------------------------------------|
| Pool Repairs/Upgrade | Various | pending bond sale | \$ 215,000 | \$ - | | \$ - | | \$ 215,000 | \$ - |
| Neighborhood Park Renovations | 1 & 2 | pending bond sale | 100,000 | - | | - | | - | 100,000 |
| Gateway Gardens Phase II | 1 | pending bond sale | 1,000,000 | - | | - | | 500,000 | 500,000 |
| Barber Park Phase II Design | 1 | Prelim Design Work | 265,000 | 27,813 | | - | | 265,000 | - |
| Projects to be funded in future years | - | pending bond sale | 6,420,000 | - | | - | | - | - |
| FUND TOTAL | | | \$ 8,000,000 | \$ 27,813 | | \$ - | | \$ 980,000 | \$ 600,000 |
| BOND PROCEEDS TO DATE | | | - | - | | | | | |
| REMAINING BONDS TO BE ISSUED | | | <u>\$ 8,000,000</u> | | | | | | |
| UNENCUMBERED BOND PROCEEDS (SHORTAGE) 5-31-10 | | | | <u>\$ (27,813)</u> | | <u>\$ (27,813)</u> | | | |

PARKS & RECREATION - AQUATIC CENTER BOND FUND

| PROJECT | COUNCIL DISTRICT | PROJECT STATUS | AMENDED BUDGET | SPENT/ENCUM TO DATE | PROPOSED USE OF UNENCUMBERED BOND PROCEEDS | AVAILABLE FUNDS | PROPOSED USE OF UNISSUED BOND PROCEEDS | PROPOSED FY 2010-11 BOND ISSUE | PROPOSED FY 2011-12 BOND ISSUE |
|---|------------------|--|----------------|---------------------|--|-----------------|--|--------------------------------|--------------------------------|
| Aquatic Center | 5 | Design Completed - Project in Progress | \$ 18,875,000 | \$ 18,713,911 | | \$ - | | \$ 12,875,000 | \$ 6,000,000 |
| BONDS TO BE ISSUED | | | \$ 12,000,000 | | | | | | |
| CERTIFICATES OF PARTICIPATION TO BE ISSUED | | | 6,875,000 | | | | | | |
| REMAINING BONDS/CERTIFICATES TO BE ISSUED | | | \$ 18,875,000 | | | | | | |
| UNENCUMBERED BOND PROCEEDS (SHORTAGE) 5-31-10 | | | | \$ (18,713,911) | | \$ (18,713,911) | | | |

HOUSING BOND FUND

| PROJECT | COUNCIL DISTRICT | PROJECT STATUS | AMENDED BUDGET | SPENT/ENCUM TO DATE | PROPOSED USE OF UNENCUMBERED BOND PROCEEDS | AVAILABLE FUNDS | PROPOSED USE OF UNISSUED BOND PROCEEDS | PROPOSED FY 2010-11 BOND ISSUE | PROPOSED FY 2011-12 BOND ISSUE |
|------------------------------------|------------------|-------------------|----------------|---------------------|--|-----------------|--|--------------------------------|--------------------------------|
| Foreclosure Prevention | All | pending bond sale | \$ 250,000 | \$ - | | \$ - | | \$ - | \$ - |
| Down Payment Assistance | All | pending bond sale | 250,000 | - | | - | | - | - |
| Loans for Energy Eff/Aff Units | All | pending bond sale | 500,000 | - | | - | | - | 335,000 |
| FUND TOTAL | | | \$ 1,000,000 | \$ - | | \$ - | | \$ - | \$ 335,000 |
| BOND PROCEEDS TO DATE | | | - | - | | | | | |
| REMAINING BONDS TO BE ISSUED | | | \$ 1,000,000 | | | | | | |
| UNENCUMBERED BOND PROCEEDS 5-31-10 | | | | \$ - | | | | | |
| PROJECT TOTALS - ALL FUNDS | | | \$ 161,875,000 | \$ 18,741,724 | | \$ (18,741,724) | | \$ 15,615,000 | \$ 14,585,000 |

CITY MANAGEMENT, FINANCIAL PLANS, POLICIES AND PERFORMANCE AND IMPACTS ON
CREDIT RATINGS FOR THE GENERAL AND WATER AND SEWER CREDIT ENTITIES

MAY 30, 2010

In recent discussions with City staff concerning discussion of potential changes in financial matters within the subject credit entities and their potential impact on the General Obligation and Water and Sewer Revenue Bond ratings, we have been asked to provide input around these current discussions. This communication will outline the most important factors in the rating evaluation and illustrate selected comparatives for the Water and Sewer utility and similarly rated credits and provide our view of potential impacts, if any. Our firm, DEC Associates provides on-going and varied financial advice to the City and to three of the other five largest cities in North Carolina, among other clients.

Credit Rating Elements for General and Water and Sewer Credit Entities

Whether rating General Obligation bonds or Revenue bonds there are two significant elements of the rating evaluation that have greatest importance, the area economy and management by the City. Within each of these elements are individual rating criteria containing certain financial and other ratios. In a later part of this communication we will address additional elements specific to Water and Sewer Revenue bond ratings. In recent days, following the significant credit rating challenges brought about by decline in the national, state and local economies and significant oversight of the credit rating process has brought about increased emphasis on the "numbers". In other words the comparison of one issuer's credit ratios to the averages of all inside the credit bracket (AAA, AA, A, etc.) provides the strongest means to test credit impacts. Following is a discussion of economy and management:

Area Economy - The level of historic growth, diversity, sustainability and future growth potential of the area economy, coupled with area wealth and income statistics, forms the basic elements for the determination of how the area economy will strengthen the rating of the issuer city. For Water and Sewer revenue bonds the additional elements of growth in the system customer base, consumption of water, competitiveness of the rate structure and other similar factors are additional points of consideration in determining the impact of the local economy. For many years the underlying economy was not considered as strong a factor as it has been for the last twenty or so years and now it may well be the number one criteria, especially for highly rated Cities like Greensboro, and is the factor most out of direct control by the City. Increasingly moderate to high growth cities have had the benefits of growth and the additional cost of government to meet increasing growth needs and this growth/cost conundrum has caused rating agencies to look with special interest at growing, high credit quality cities. In fact the good number of highly rated North Carolina cities is something of a national anomaly when considering that many highly rated cities have "matured" in their growth patterns and have not experienced as high a level of capital needs as the I-85 corridor growth cities in North Carolina. Growth cities tend to have certain credit ratios that are often not as strong as the mature cities due to increasing capital and other attendant growth cost needs.

For the Greensboro utility system, growth in the area economy has provided ever increasing per capita and family income levels, it has also provided the need to expand the system to keep service levels at high standards and created the need to increase rates accordingly. While rates have increased and are projected to increase in the future to provide for the operating and capital plan, the increase levels have not matched the growth rate of investments in the system and have produced cost to the Greensboro system user well below many others in our State and for other similar sized systems.

In the final analysis, future growth in Greensboro will in all likelihood provide for a continuing strong first element in the rating evaluation. The challenge for the City and its various credit entities will be to manage the cost of growth, capital cost and facility needs and comparative statistics to the more growth mature triple A cities.

Management – the definitions of elements that comprise management are several and include, as examples:

- Operational Management – This element includes the management of the many elements of the City's services, including:
 - Organization and organizational strategies, coupled with broad authority granted by the governing body, indicates the ability of management to "manage".
 - City budget development and operating delegation of functions of various City departments imparts depth and breadth of the organization.
 - Experience, longevity and skill of the professional staff are key.
 - The presence of an operating plan, including operating and budget policies and the on-going and consistent execution of the plan are considered positives. The presence of strong operational management is most often evaluated in the context of the efficiency of the cost of services and the ability of management to deal with uncertainty, both within City operations and with the changes that come in the local economy.
 - Economic development strategies and the City's role in the development of the economy are reflective of policy decisions and directions and implementation of these by staff.
 - The view of Greensboro management is very good and has contributed to the high credit ratings.

With respect to the utility many of the same principles as above apply. Added to these is the need for sound management of the multiple environmental requirements, operations managed on a cost efficient basis and the prudent management of the capital improvement program. Multi-year operating and capital budgets are encouraged with long-term trends and potential changes outlined as future management focus.

- Financial Management – This element includes the full breadth of strong financial management including:
 - Financial planning, both short and long term, contingency planning, projection of future financial condition and the establishment of financial goals.
 - Development of comprehensive financial policies including operating, cash management and investments and budgetary policies.
 - Monitoring of financial benchmarks that measure and indicate soundness of finances, including:
 - Level of fund balances
 - Actual financial performance measured to budget and other benchmarks
 - Composition of balance sheet assets and liabilities and resulting fund equity
 - Composition and diversity of revenues, growth patterns for revenues and ability to expand revenue base.

- Primary areas of expenditure and their growth and change and ability to manage costs.
- Use of one time revenues/fund balance appropriation to balance the budget and others

With respect to the utility the foregoing principles apply, as well as, providing additional financial stability needed for enterprises that are funded by internally generated revenues and user fees. Several of the measurement criteria will be discussed later.

- Capital Improvement Planning and Debt Management – This element explores the process of defining, prioritizing and financing capital improvement needs with an ability to pay criteria. In absence of the ability to finance all capital needs from the operating budget the use of borrowed funds will also require the management of debt, in its various forms. Following are the components:
 - Development of a comprehensive capital improvement budget that prioritizes the need for improvements and identifies those that are funded and those without funding. A ten-year plan is preferred.
 - Use of both borrowed and pay-as-as-you-go sources is important for the capital plan. Blending of both sources is a credit positive and demonstrates sound planning. The level of paygo often rises as the total size of the capital program increases.
 - Ability to pay indicators include, as example, growth in assessed value, per capita assessed value of property and the use of other revenues to pay debt service.
 - Common debt factors and indicators include:
 - Debt structure including term of debt repayment and other similar structure elements
 - Mix of fixed rate and variable rate debt
 - Outstanding debt measured to full value of property and other values
 - Per capita/per customer debt, total debt divided by a relevant user group
 - Evaluating cost of operations that may result from new facilities and how the cost will be managed.

With respect to utility capital and debt management the use of borrowed and paygo, ability to pay and debt factors and structure of the financings are also very important. These will also be addressed by our comparisons that follow.

Additional elements considered for Water and Sewer ratings include specifics related to the utility, including governance, system size and service area, rate structures, liquidity of the system and the structure of the specific financing and underlying legal documents and authorization.

Rating Change Potential for Certain Financial Decisions Currently Under Consideration by the City

It is our understanding that the City has considered as part of its budget deliberations changes that may lower certain financial results/statistics when compared to its current policies and history. These include the level of general government and utility fund

balance to be retained and the adjustment of water and sewer user rates so that coverage levels may be lowered. We have been asked to address our current expectations of how these discussed changes might impact the underlying credit ratings. Unfortunately, rating agencies have become increasingly regulated and are therefore not available to definitively discuss how certain changes might impact the credit rating pending a full credit committee review process, and leaving the issuer and their advisor to make reasoned judgments based upon recent rating actions and general conditions in the existing rating environment.

It is our understanding that the City's current level of fund balance for the General and Debt Service Funds is approximately 19% of current year expenditures for the two funds. This is down from a high, in recent years of over 25% and discussion is currently being given to budget decisions that could lower this level. While the level of fund balance can move from one period to the other, the reduction of "liquidity levels", as they are known in rating terms, is currently one of the most highly considered criteria in the rating review process. Reductions from a high of 25% to potentially a range lower than the current 19% would likely be considered significant given that it represents a continuing trend and could erode the position of the City as a "maintainer" of liquidity consistent with rating medians. The need for adequate liquidity is ever more important in recovering economic environments and for growth cities like Greensboro the retention of fund balances is considered central to the moniker of "highest credit standing". Further these potential fund balance levels would be lower than comparable cities in North Carolina. It would be our hope that if additional resources are needed in the current budget that they not be a reduction of fund balance levels, a one-time resource, but one that can come from a combination of expense reductions or other revenue changes. We are not currently aware of N.C. cities in the highest rating category that are anticipating lowering of fund balance levels.

With respect to lowering of coverage levels for the Water and Sewer utility, it is our understanding that the current 2010 coverage levels are projected at approximately 2.14 times. This coverage level is lower materially from the 2009 level. There are several factors considered important from a rating perspective and the note below outlines them. Coverage is largely considered the single most important rating ratio and certainly the addition of fund balance level and percentage of operating expense to total operating revenue is another. At 2.10 the City would be in the median range for coverage but would be in a good deal lower level for fund balance (52% in 09 and projected at 48% in 10) and operating ratio (59%). Additionally, the reduction of below 2 times coverage for a Aa1 rating (one step below triple A) is a significant negative occurrence. Other similarly rated credits in North Carolina have 2 times as coverage targets and have generally higher fund balance levels. The combination of lower coverage and lower fund balance would be a significant credit negative for the utility. Caution is urged during the rate setting process to adopt rate increases in order to retain coverage and fund balance levels consistent with high quality credit median levels. The recent Moody's and Fitch upgrade/recalibration to Aa1 and AAA, respectively, of the Greensboro utility rating makes the retention of strong ratios ever more important. Other similar N. C. credits are reviewing increases to utility charges in the 7 to upper 9% range.

Note: Moody's has provided selected statistics and ratios it uses in evaluating Water and Sewer credits and has separated the data issuers it rates as Aa1.

| Ratio/Statistics | Group <u>Median</u> | Group <u>Max.</u> | Group <u>Min.</u> |
|---------------------------|------------------------|----------------------|----------------------|
| Operating Ratio % | 66.75 | 108.9 | 50.7 |
| Unrest. Reserves % Of O&M | 72.85 | 330.4 | 26.1 |
| Rev. Bond Coverage X | 2.16 | 4.72 | 1.36 |
| All Bond Coverage X | 1.89 | 4.72 | 1.36 |



June 4, 2010

TO: Rashad M. Young, City Manager
FROM: Butch Simmons, Director,
SUBJECT: RUCO Program

The RUCO program began in 2004 in response to the 2025 Comp Plan; and, as a long term solution for the overwhelming number of sub-standard housing complaints.

The voluntary inspections started in January 2004 using existing staff that conducted Minimum Housing Code inspections and three additional part-time staff authorized by City Council. The City was able to absorb this additional enforcement by changing priorities to focus on RUCO implementation. Over the next 6 1/2 years over 35,200 rental units were certified; 1,218 sub-standard units repaired and 345 properties taken before the Minimum Housing Commission for repair or demolition.

Now that all residential units have been inspected, Staff is able to focus on both RUCO and Minimum Housing code inspection in a more coordinated and proactive manner. As a result, the FY2010-2011 budget will reduce staff levels by three full time positions (saving of \$126,564), which will be sufficient to manage both RUCO and Minimum Housing Code enforcement, which includes overgrown lots and abandoned vehicles.

| | |
|--------------------|----------------|
| LOE Budget (03-04) | \$499,950 |
| LOE Budget (09-10) | 674,000 |
| Budget Reduction | <u>126,564</u> |
| LOE Budget (10-11) | \$547,454 |

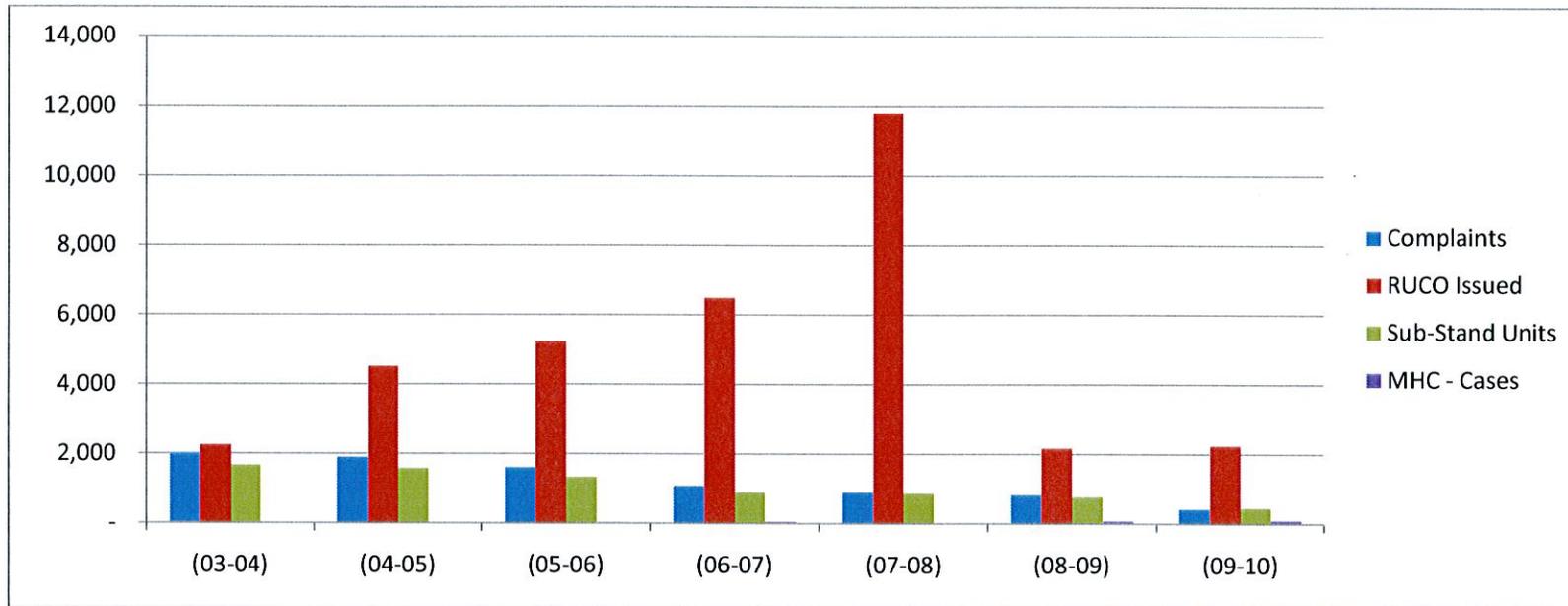
The RUCO program has reduced the number of complaints, the number of sub-standard units, and allow staff to be more proactive in resolving housing issues.

Attached is a graph that illustrates the performance of the RUCO Program from January 2004 through May 2010.

BS/mm
Attachment

Sub-standard Housing RUCO Activity
January 2004 Through May 2010

| <u>Year</u> | <u>Complaints</u> | <u>RUCO Issued</u> | <u>Sub-Stand Units</u> | <u>MHC - Cases</u> |
|-------------|-------------------|--------------------|------------------------|--------------------|
| (03-04) | 2,014 | 2,256 | 1,679 | 17 |
| (04-05) | 1,906 | 4,523 | 1,589 | 27 |
| (05-06) | 1,610 | 5,247 | 1,342 | 42 |
| (06-07) | 1,087 | 6,494 | 906 | 49 |
| (07-08) | 904 | 11,810 | 878 | 29 |
| (08-09) | 838 | 2,173 | 777 | 87 |
| (09-10) | 429 | 2,244 | 461 | 105 |



Fire Department City of Greensboro



June 3, 2010

TO: Rashad M. Young, City Manager

FROM: Gregory H. Grayson, Fire Chief

SUBJECT: Response to Request from Councilman Perkins

Thank you for asking for a response to Councilman Perkins' request during the Greensboro City Council meeting of June 1, 2010. As I understand, Mr. Perkins asked for me to provide perspective feedback on the proposed longevity program "freeze" from all members of the entire fire department. He also asked for a response on the issues raised by IAFF Local 947 President Richard O'Brien at the June 1, 2010 Council meeting.

Clearly, Greensboro residents are served by an excellent fire department. For demonstrated performance, the Greensboro Fire Department is in the top 5% of all fire departments in the United States. This outstanding record of performance is possible only because of the hard work of the professional and dedicated men and women of the department. Providing effective fire and rescue services is very labor intensive. Salaries and benefits costs represent 82% of the current budget allocation for the Greensboro Fire Department.

In speaking with many members of the department, including all of our company officers and supervisors, there is a clear understanding of the magnitude of economic conditions occurring within the community that we serve and protect. Our firefighters are very close to the folks who call for emergency help and they personally, first-hand see the health and property issues that people are encountering as a result of this recession. Our firefighters directly touch all the people who call for assistance and they help people in their most desperate hour. FY 10-11 will be the third consecutive year that some employees have not received any salary increases. It will be the second year for all other employees.

Within the proposed budget, the greatest concern expressed to me by the men and women of the fire department is the proposed "freeze" of the longevity pay plan for existing employees. The general consensus is that employees would hope that the freeze could be delayed for existing employees until the planned compensation study is completed during FY 10-11. A majority of fire employees believe that to freeze the longevity program now will only put us further behind market rate pay for the future and make it more difficult to catch up to market. Compared to job market rates, there are significant compensation issues within the fire department, as well as in other city departments. This compensation problem is highlighted particularly at the Battalion Chief rank level, where persons promoted to that rank are experiencing a net reduction in their salary as a result of taking the promotion and moving to a FLSA exempt status. The proposed compensation study is certainly needed and much appreciated. It is a positive step towards identifying the most stressed compensation issues and developing a solid plan to address those needs.

While not embraced, it is more acceptable to not offer the longevity program to employees hired on or after July 1, 2010. The Fire Department has a relatively low turnover rate and many employees do spend their entire career with the Greensboro Fire Department. Average tenure within the Greensboro Fire Department is 13 years. Current demographics related to tenure are as follows:

| | | |
|------------------------|------------|--------|
| 0-5 years of service | 111 people | 21.9% |
| 5-10 years of service | 117 people | 23.1% |
| 10-15 years of service | 91 people | 18% |
| 15-20 years of service | 43 people | 8.5% |
| 20-25 years of service | 73 people | 14.45% |
| 25-30 years of service | 48 people | 9.5% |
| 30+ years of service | 23 people | 4.5% |

In summary, a majority of firefighters would desire to delay implementation of the longevity plan freeze for existing city employees at least until the compensation study is completed later this fiscal year.

The following reaction is in response to primary comments from Mr. O'Brien as delivered to Council.

1. "Longevity program was already reduced in the past."

Yes. The longevity program was modified in 1994 and significantly reduced the amounts awarded to employees through the program.

2. "Fire Department is understaffed on many rigs in violation of the national standard."

The national industry standard for staffing and deployment of firefighters is not a mandatory standard. However, we are in compliance with that voluntary standard for our 23 engine companies, our 1 rescue company and 1 of our 8 ladder companies. We are working towards increasing staffing on the remaining 7 ladder companies, including making a federal grant request earlier this year for Ladder 7. What federal and state law requires is that we staff adequately to assemble a properly equipped rescue team before we enter an IDLH (immediately dangerous to life and health) environment. We are in compliance with current minimum federal and state legal requirements.

3. "The insurance rating helps businesses."

Absolutely. Last evaluated in 2006, the department currently holds a class 1 insurance rating. This translates in direct savings for property owners in their insurance premiums, particularly small businesses operating in commercial structures. The savings between each class is approximately 5-7%, based upon the insurer and the occupancy. Historically, 68% of businesses that experience a fire never are able to return to business. The services delivered by the Greensboro Fire Department supports the vitality of our entire community.

4. "Firefighter work hours are more than general city employees."

Yes. In each 27 day work cycle, our firefighters are assigned on duty for 216 hours. In a similar work period for most general city employees, there are 160 assigned work hours. The Fair Labor Standards Act (FLSA) outlines requirements of how general employees, fire employees and police employees are required to be minimally compensated. To my knowledge, the City of Greensboro is compliant with the legal requirements for firefighter compensation.

5. ***"In a 30 year career, a firefighter has worked the hours that a general employee would work in 42 years."***

Approximately. A firefighter would be assigned to work 87,480 hours in 30 years. A general city employee would typically be assigned to work 62,400 hours in the same time period.

6. ***"Battalion Chiefs should be FLSA non-exempt and receive overtime"***

Our Battalion Chiefs are currently FLSA exempt as determined by the Human Resources Department. A recent survey I conducted of all North Carolina cities with population over 50,000 indicates that only Jacksonville and Chapel Hill have Battalion Chiefs classified as FLSA non-exempt. Hence, we are consistent with 15 other major cities in North Carolina in this dimension. We are also compliant with the criteria set out in DOL legislation that determines the FLSA classification of this position. The greater issue with this group of employees is their market rate pay as noted earlier.

7. ***"Firefighters are 4.2% behind general employees in benefits compensation."***

One reason that firefighter benefits are lower is due to social security. Greensboro City Government does not pay a 6% employer contribution to social security benefits for firefighters. Firefighters also do not pay into social security and do not participate in social security. There are approximately five other cities in North Carolina that do not pay social security for firefighters. This is due to decisions made by the vote of public safety personnel in Greensboro when the law was changed many years ago. In order to change this arrangement, appropriation for the city's portion of social security would have to be made in the budget and a subsequent successful vote of the members of the department would have to occur.

Hopefully, this is the information that you and Mr. Perkins were seeking. I welcome the opportunity to discuss this further with you and/or provide any additional information that may be helpful to you or our policy making governing body. Thank you for the help and support that you and City Council have provided to the men and women of the Greensboro Fire Department. The supportive comments that were offered by Council members last Tuesday night were very much appreciated and well received.

REVENUES BY FUND

6/4/2010

2.04e Worksheet at Fund Level - Rec

11:22AM

| Account # | Account | 2009-10 CY Budget | 2010-11 Mgr Recom | 2011-12 Mgr Recom |
|-----------|---|----------------------|----------------------|----------------------|
| 4110 | Salaries & Wages | \$127,622,008 | \$125,673,403 | \$128,359,351 |
| 4120 | Salaries & Wages Continuous Part-Time | \$1,713,698 | \$1,610,362 | \$1,643,651 |
| 4130 | Salaries & Wages Seasonal | \$1,081,040 | \$703,484 | \$713,173 |
| 4140 | Roster Wages | \$4,931,353 | \$5,097,738 | \$5,158,835 |
| 4150 | Payroll Only Wages | \$456,600 | \$231,000 | \$231,000 |
| 4210 | Overtime | \$2,426,417 | \$2,485,642 | \$2,500,397 |
| 4220 | Premium Pay | \$1,908,489 | \$1,863,091 | \$1,854,329 |
| 4225 | Off-Duty-Fed/State/Local Contracts | 0 | 0 | 0 |
| 4230 | Off-Duty Employment | \$2,000,000 | \$1,800,000 | \$1,800,000 |
| 4250 | Clothing Allowance | \$102,800 | \$115,700 | \$117,958 |
| 4290 | Other Compensation | \$129,984 | \$129,984 | \$129,984 |
| 4410 | Longevity | \$4,118,578 | \$4,103,296 | \$4,103,297 |
| 4510 | Fica Contribution | \$7,328,316 | \$7,138,902 | \$7,282,037 |
| 4520 | Retirement Contribution | \$13,780,267 | \$15,442,314 | \$15,856,423 |
| 4610 | Health Coverage-Active | \$18,751,891 | \$19,132,695 | \$19,451,821 |
| 4650 | Dental Coverage-Active | \$1,077,690 | \$1,282,113 | \$1,496,376 |
| 4710 | Life Insurance-Active | \$1,042,052 | \$1,026,245 | \$1,046,819 |
| 4730 | Workers Compensation | \$4,568,247 | \$5,053,176 | \$5,111,528 |
| 4740 | Unemployment Compensation | \$116,200 | \$205,230 | \$191,500 |
| 4xxx | Service Issue-Salaries & Ben Summary | 0 | 0 | 0 |
| 5111 | Telephone-Equipmt Cost | \$1,735,971 | \$1,755,741 | \$1,768,002 |
| 5112 | Telephone-Cost of Calls | \$86,902 | \$74,635 | \$74,825 |
| 5113 | Telephone-Leased Equipment & Lines. | \$610,725 | \$621,725 | \$621,725 |
| 5114 | Cellular Phones | \$773,686 | \$847,342 | \$853,347 |
| 5121 | Heat & Electric | \$8,252,558 | \$8,690,381 | \$8,641,419 |
| 5122 | Street Lighting/Traffic Signals | \$2,863,925 | \$3,150,000 | \$3,250,000 |
| 5131 | Water/Sewerage | \$1,093,013 | \$1,299,024 | \$1,276,413 |
| 5132 | Water Purchased Fm High Point | 0 | \$0 | \$0 |
| 5133 | Water Purchased Fm Reidsville | \$1,200,000 | \$300,000 | \$300,000 |
| 5134 | Water Purchased Fm Winston-Salem | \$200,000 | \$225,000 | \$0 |
| 5135 | Water Purchased Fm Burlington | \$2,500,000 | \$2,000,000 | \$2,000,000 |
| 5141 | Storm Water Fee | \$2,357,030 | \$2,286,200 | \$2,286,200 |
| 5211 | Postage | \$1,266,380 | \$1,180,686 | \$1,206,354 |
| 5212 | Computer Software | \$1,751,182 | \$1,685,534 | \$1,135,069 |
| 5213 | Office Supplies | \$796,629 | \$741,341 | \$771,710 |
| 5214 | Office Equipment & Furniture | \$318,093 | \$316,393 | \$274,245 |
| 5217 | Paper for Print Shop | \$130,805 | \$130,000 | \$135,000 |
| 5220 | Trade Services | 0 | 0 | 0 |
| 5221 | Advertising | \$815,934 | \$962,752 | \$955,187 |
| 5222 | Professional Organization Dues | \$299,493 | \$292,888 | \$293,278 |
| 5223 | Subscriptions | \$135,286 | \$157,861 | \$186,437 |
| 5224 | Outside Printing & Publishing | \$326,885 | \$365,510 | \$366,255 |
| 5225 | Organization Memberships | \$57,000 | \$89,100 | \$89,100 |
| 5230 | Medical Supplies/First Aid | \$81,450 | \$85,915 | \$86,215 |
| 5231 | Janitorial Supplies | \$368,205 | \$396,455 | \$396,750 |
| 5232 | Laboratory Supplies | \$343,350 | \$336,950 | \$353,950 |
| 5233 | Chemicals | \$3,229,725 | \$4,692,890 | \$5,061,170 |
| 5234 | Tool Allowance | \$15,655 | \$13,005 | \$13,109 |
| 5235 | Small Tools And Equipment | \$1,459,005 | \$3,099,480 | \$3,111,995 |
| 5236 | Safety Items Osha | \$329,198 | \$343,738 | \$347,909 |
| 5237 | Program Supplies | \$484,837 | \$1,858,267 | \$1,869,093 |
| 5238 | Hazmat Supplies | \$15,200 | \$25,500 | \$25,500 |
| 5239 | Miscellaneous Supplies | \$3,960,915 | \$2,542,865 | \$2,399,891 |
| 5240 | Traffic Signal & Lighting Equipment | \$20,000 | \$1,000 | \$1,000 |
| 5241 | Engine Lubricants | \$34,775 | \$46,000 | \$46,000 |
| 5242 | Licensed Vehicle Maintenance & Supplies | \$4,586,060 | \$4,563,642 | \$4,597,920 |
| 5243 | Non-Licensed Vehicle Mtnce & Supplies | \$752,309 | \$843,507 | \$858,418 |
| 5244 | Gasoline Fuel | \$2,100,434 | \$1,929,132 | \$1,972,990 |
| 5245 | Diesel Fuel | \$4,188,960 | \$4,294,080 | \$4,409,904 |
| 5246 | Non-Licensed Equipment Maintenance | \$5,000 | \$5,000 | \$5,000 |
| 5250 | Non-Capital Equipmt Leases | \$3,281,701 | \$3,701,800 | \$3,901,800 |
| 5251 | Capital Leases | \$5,467,589 | \$5,118,746 | \$5,835,041 |
| 5252 | Rental Of Parking Spaces | \$41,400 | \$41,400 | \$41,400 |

| Account # | Account | 2009-10 CY Budget | 2010-11 Mgr Recom | 2011-12 Mgr Recom |
|-----------|---|----------------------|----------------------|----------------------|
| 5253 | Rent-Parking Subsidy | \$136,855 | \$138,305 | \$138,305 |
| 5254 | Rental Of Equipment | \$958,239 | \$937,231 | \$954,153 |
| 5255 | Rental Of Land And Buildings | \$318,495 | \$317,775 | \$318,263 |
| 5256 | Rental Of Licensed City Vehicles | \$15,393,878 | \$14,409,637 | \$14,684,245 |
| 5257 | Rental Of Non-Licensed City Vehicles | \$2,065,609 | \$2,018,791 | \$2,030,176 |
| 5261 | Books | \$824,483 | \$870,400 | \$888,702 |
| 5262 | Audio-Visual Aids | \$3,925 | \$1,450 | \$1,470 |
| 5263 | Periodicals | \$64,157 | \$64,525 | \$64,525 |
| 5271 | Purchases For Resale | \$139,100 | \$141,655 | \$141,651 |
| 5272 | Concessions - Beverage | \$5,800 | \$6,050 | \$6,050 |
| 5273 | Concessions - Condiments | \$500 | \$510 | \$510 |
| 5277 | Promotions - Commodities | 0 | \$0 | \$0 |
| 5278 | Promotions Advertising | \$36,123 | \$37,838 | \$37,888 |
| 5279 | Promotions - Other | \$1,558,203 | \$1,844,340 | \$1,791,869 |
| 5280 | Community Services | \$3,000 | \$6,000 | \$6,000 |
| 5281 | Loan Handling Service | \$18,000 | \$18,000 | \$18,000 |
| 5282 | Real Estate Loans | \$291,430 | \$0 | \$0 |
| 5283 | Real Estate Grants | \$613,575 | \$0 | \$0 |
| 5285 | Disposition Expenses | \$25,000 | 0 | 0 |
| 5287 | Property Management | \$2,000 | \$2,000 | \$2,000 |
| 5410 | Professional Svcs-Capital Projects | \$87,550 | \$52,500 | \$51,014 |
| 5411 | Auditing Services | \$96,000 | \$98,400 | \$99,400 |
| 5412 | Legal Services | \$196,429 | \$233,429 | \$233,929 |
| 5413 | Consultant Services | \$6,793,931 | \$6,479,387 | \$6,401,397 |
| 5414 | Temporary Services | \$733,500 | \$731,523 | \$735,122 |
| 5415 | Software Maintenance | \$1,478,013 | \$2,388,865 | \$1,965,865 |
| 5416 | Professional Services-Security | \$1,106,247 | \$1,083,263 | \$1,083,263 |
| 5417 | Collection Processing Fees | 0 | \$160,000 | \$170,000 |
| 5418 | Military Differential Pay | \$35,000 | \$10,200 | \$10,302 |
| 5419 | Other Services | \$4,934,851 | \$4,973,445 | \$5,193,830 |
| 5421 | Contracted Uniform Services | \$1,286,672 | \$1,435,827 | \$1,374,047 |
| 5422 | Contracted Maint Buildings And Grounds | \$3,598,305 | \$3,053,837 | \$3,063,063 |
| 5423 | Contracted Transportation | \$13,683,893 | \$14,896,173 | \$15,516,996 |
| 5424 | Contracted Surveying / Mapping | \$50,000 | \$75,000 | \$100,000 |
| 5425 | Contracted Collections | \$455,590 | \$469,051 | \$470,025 |
| 5426 | Contracted Demolition | \$196,047 | \$196,047 | \$196,047 |
| 5427 | Contracted Construction | \$435,000 | \$435,000 | \$435,000 |
| 5428 | Contracted Medical Services | \$464,540 | \$467,510 | \$467,750 |
| 5429 | Other Contracted Services | \$14,467,998 | \$14,196,291 | \$15,884,891 |
| 5430 | Contracted Vendor-Sport Teams | \$25,000 | \$25,000 | \$25,000 |
| 5431 | In-House Printing Services | \$458,790 | \$431,563 | \$436,640 |
| 5432 | Desktop Services | \$7,009,439 | \$6,882,391 | \$6,900,332 |
| 5433 | Storage & Micrographics Svcs | \$28,675 | \$25,345 | \$25,215 |
| 5434 | Edp Service | 0 | 0 | 0 |
| 5435 | Radio Services | \$2,608,161 | \$2,727,155 | \$2,720,512 |
| 5436 | Engineering Services | \$1,453,000 | \$1,453,000 | \$1,453,000 |
| 5437 | Landfill Fees | \$7,578,596 | \$8,193,500 | \$8,302,940 |
| 5438 | Internal Mail Services | \$236,840 | \$234,104 | \$234,717 |
| 5439 | Other Internal Services | \$374,550 | \$381,240 | \$368,240 |
| 5440 | Contracted Vendor-Special Events | \$139,590 | \$125,000 | \$125,000 |
| 5510 | Business And Meeting Expenses | \$175,970 | \$192,075 | \$196,032 |
| 5520 | Seminar/Training Expenses | \$1,146,883 | \$1,238,539 | \$1,273,214 |
| 5530 | Tuition Reimbursement | 0 | \$0 | \$0 |
| 5535 | Moving Expense Reimbursemt | 0 | \$3,500 | \$3,500 |
| 5540 | Mileage Reimbursement | \$88,587 | \$91,556 | \$92,324 |
| 5550 | On-Site Training | \$1,500 | \$1,530 | \$1,530 |
| 5611 | Maint & Repair-Streets/Sidewalks | \$402,515 | \$389,053 | \$399,053 |
| 5612 | Maintenance & Impvmt - Grounds | \$1,582,054 | \$1,551,327 | \$1,530,318 |
| 5613 | Maintenance & Repair - Buildings | \$2,032,760 | \$1,902,610 | \$1,914,699 |
| 5614 | Maint & Repair - Manholes/Valve Boxes | 0 | \$125,000 | \$135,000 |
| 5621 | Maintenance & Repair - Equipment | \$6,550,790 | \$6,038,621 | \$6,020,922 |
| 5622 | Maint & Repair - Communication Equipmt. | \$165,600 | \$165,000 | \$165,000 |
| 5623 | Maint & Repair - Engines & Generators | \$1,500 | \$1,500 | \$1,500 |

| Account # | Account | 2009-10 CY Budget | 2010-11 Mgr Recom | 2011-12 Mgr Recom |
|-----------|--|----------------------|----------------------|----------------------|
| 5624 | Maintenance & Repair - Incinerator | \$225,000 | \$225,000 | \$235,000 |
| 5626 | Maintenance & Repair - Books | \$5,020 | \$5,020 | \$5,020 |
| 5627 | Maintenance & Repair - Other | \$2,196,231 | \$2,417,175 | \$2,378,204 |
| 5710 | Insurance Premiums | \$5,053,358 | \$4,905,832 | \$4,963,026 |
| 5780 | Claims Payments | \$32,541,246 | \$33,561,304 | \$34,538,192 |
| 5781 | Damage Claims | 0 | 0 | 0 |
| 5782 | Contribution to OPEB Trust | 0 | 0 | 0 |
| 5811 | Principal Maturities | \$37,433,229 | \$37,162,528 | \$34,807,793 |
| 5821 | Interest Payments | \$21,001,538 | \$22,374,602 | \$24,847,933 |
| 5822 | Interest On Bond Anticipation Notes | 0 | \$0 | \$0 |
| 5831 | Bond Issue Expense | \$550,000 | \$50 | \$0 |
| 5832 | Bond/Coupon Service Charges | \$379,650 | \$605,650 | \$610,650 |
| 5833 | Arbitrage Rebates | \$300,000 | \$300,000 | \$300,000 |
| 5834 | Amortization Of Underwriters Fees | 0 | \$0 | \$0 |
| 5841 | Lease Purchase Pymts-Equipment | 0 | \$0 | \$0 |
| 5861 | Future Debt Service Payments. | \$146,000 | \$170,346 | \$170,346 |
| 5899 | Other Fin Uses-Payment To Escrow Agent | \$0 | \$0 | \$0 |
| 5915 | City Assessments | \$23,600 | \$1,900 | \$2,000 |
| 5917 | Licenses Fees & Other | \$288,286 | \$160,416 | \$161,948 |
| 5918 | Environmental Compliance Costs | \$120,750 | \$145,000 | \$145,000 |
| 5919 | Other Taxes/Assessments | \$410,000 | \$411,300 | \$413,238 |
| 5921 | Prior Year Corrections | \$45,000 | \$45,000 | \$45,000 |
| 5922 | Loss on Inventory | \$15,100 | \$15,100 | \$15,202 |
| 5925 | Loss on Disposal of Capital Assets | 0 | 0 | 0 |
| 5927 | Indirect Cost | \$3,763,165 | \$3,763,165 | \$3,763,165 |
| 5931 | Contrib To Nongovmntal Agencies | \$3,322,299 | \$2,690,405 | \$2,690,405 |
| 5932 | Contributions To Governmental Agencies | \$2,880,569 | \$3,596,441 | \$4,296,441 |
| 5933 | Economic Development Incentives | \$1,406,666 | \$1,434,862 | \$1,434,862 |
| 5942 | Employee Incentive Programs | \$113,780 | \$137,060 | \$138,010 |
| 5943 | Awards Condemnations & Other Legal | \$642,926 | \$627,926 | \$627,296 |
| 5949 | Miscellaneous | \$1,405,200 | \$1,341,509 | \$1,216,998 |
| 5990 | Contingency | \$56,547 | \$264,274 | \$271,226 |
| 5xxx | Service Issue-M&O Summary | 0 | \$0 | \$0 |
| 6011 | Land | 0 | 0 | 0 |
| 6013 | Buildings | \$6,675 | \$0 | \$0 |
| 6014 | Street Construction And Paving | 0 | 0 | 0 |
| 6015 | Sidewalk Construction | 0 | 0 | 0 |
| 6016 | Water Lines | 0 | 0 | 0 |
| 6017 | Sewer Lines | 0 | 0 | 0 |
| 6019 | Other Improvements | \$1,603,360 | \$2,258,000 | \$1,255,000 |
| 6051 | Licensed Vehicles | \$3,400,000 | \$7,486,000 | \$7,810,000 |
| 6052 | Non-Licensed Vehicles | \$1,166,500 | \$1,500,000 | \$1,200,000 |
| 6054 | Equipment - Lease Purchase | \$1,100,000 | \$315,000 | \$0 |
| 6055 | Equipment-Computer Lease Acquisition | \$500,000 | \$500,000 | \$500,000 |
| 6057 | Computer Systems Lease Purchase | \$1,007,687 | \$1,500,000 | \$1,500,000 |
| 6059 | Other Capital Equipment | \$2,094,980 | \$1,083,000 | \$680,000 |
| 6101 | Transfer To General Fund | \$7,843,410 | \$8,145,639 | \$5,746,000 |
| 6201 | Transfer To Street & Sidewalk Rev Fund | 0 | 0 | 0 |
| 6205 | Transfer To Cemetery Fund | \$299,224 | \$299,224 | \$299,224 |
| 6206 | Transfer To Hotel/Motel Occupancy Tax Fu | \$300,000 | \$0 | \$0 |
| 6210 | Transfer To Special Tax Districts Fund | 0 | \$0 | \$0 |
| 6211 | Transfer To Housg Partnership Revolv Fd | \$1,782,771 | \$1,813,719 | \$1,858,409 |
| 6220 | Transfer To State & Federal Grants Fund | \$83,783 | \$48,000 | \$48,000 |
| 6281 | Transfer To Guilford Metro 911 Fund | \$4,512,656 | \$4,304,542 | \$4,419,776 |
| 6301 | Transfer To Debt Service Fund | \$16,691,700 | \$16,691,700 | \$17,068,470 |
| 6401 | Transfer To St & Sidewalk Cap Project Fd | 0 | \$0 | \$0 |
| 6402 | Transfer To State Highway Cap Project Fd | \$1,283,082 | \$971,082 | \$971,082 |
| 6410 | Transfer To General Capital Impvmt Fund | \$102,520 | \$225,000 | \$225,000 |
| 6431 | Transfer To Bond Fund Series 1990 | 0 | \$0 | \$0 |
| 6433 | Transfer To Library Capital Proj Fund | 0 | \$0 | \$0 |
| 6435 | Transfer To Coliseum Cap Impvt-GCCC Fd | 0 | \$0 | \$0 |
| 6441 | Transfer to St Impvmts Bnd Fund-Series 0 | 0 | 0 | 0 |
| 6447 | Transfer to Libraries Bond Fund | 0 | 0 | 0 |

| Account # | Account | 2009-10 CY Budget | 2010-11 Mgr Recom | 2011-12 Mgr Recom |
|-----------|---|----------------------|----------------------|----------------------|
| 6451 | Transfer to Library Facilitis Bd Fd Ser-0 | 0 | 0 | 0 |
| 6501 | Transfer To W & S Operating Fund | 0 | \$0 | \$0 |
| 6502 | Transfer To W & S Capital Reserve Fund | \$4,650,718 | \$0 | \$0 |
| 6503 | Transfer To W & S Capital Improvemts Fd | \$12,649,667 | \$11,748,000 | \$9,848,000 |
| 6504 | Transfer To County Construction Fund | 0 | \$0 | \$0 |
| 6506 | Transfer To Stormwater Capital Proj Fund | \$1,600,000 | \$1,957,518 | \$1,817,987 |
| 6521 | Transfer To Coliseum Fund | \$1,800,000 | \$1,587,542 | \$1,587,542 |
| 6524 | Transfer To Coliseum Improvements Fund | 0 | 0 | 0 |
| 6525 | Transfer To Coliseum Bond Fund | 0 | \$0 | \$0 |
| 6526 | Transfer To Coliseum Arena Expan-Gccc | 0 | \$0 | \$0 |
| 6531 | Transfer To Bryan Park Enterprise Fund | 0 | \$0 | \$0 |
| 6542 | Transfer To Davie St Parking Deck Fund | 0 | \$0 | \$0 |
| 6543 | Transfer To Parking Facilities Fund | 0 | \$0 | \$0 |
| 6544 | Transfer to Parking Fac Cap Reserve Fund | \$905,249 | \$0 | \$840,825 |
| 6551 | Transfer To Solid Waste Management Fund | \$4,408,489 | \$4,052,015 | \$4,408,489 |
| 6552 | Transfer To Solid Waste Capital Res Fund | 0 | \$0 | \$0 |
| 6554 | Transfer To Solid Waste Capital Improv | 0 | \$0 | \$0 |
| 6564 | Transfer To Transit (GTA) System Fund | 0 | \$0 | \$0 |
| 6565 | Transfer To Gta Planning & Grant Fund | \$1,795,500 | \$648,364 | \$337,364 |
| 6566 | Transfer To Gta Multi-Modal Center Fund | 0 | \$0 | \$0 |
| 6680 | Transfer To Equipment Services Fund | \$15,000 | \$0 | \$0 |
| 6681 | Transfer To Technical Services Fund | 0 | 0 | 0 |
| 6684 | Transfer To Employee Health Insurance Fd | 0 | \$0 | \$0 |
| 6685 | Transfer To General Insurance Fund | 0 | \$0 | \$0 |
| 6686 | Transfer To Capital Leasing Fund | \$96,844 | \$105,648 | \$105,648 |
| 6792 | Transfer To Perpetual Care Fund | \$30,813 | \$33,325 | \$33,325 |
| 6999 | Transfer Re Budget Reduction | 0 | \$0 | \$0 |
| 6xxx | Service Issue-Capital Summary | 0 | \$0 | \$0 |
| | | <u>\$542,166,819</u> | <u>\$542,270,258</u> | <u>\$546,365,633</u> |

EXPENSES BY OBJECT CODE BY ALL FUNDS

6/4/2010

2.04r Worksheet at Fund Level - Rec

11:22AM

| R Fund # | R Fund | Account # | Account | FY10 CY Budget | 2010-11 Mgr Recom | 2011-12 Mgr Recom |
|----------|--------------|-----------|--|-------------------|----------------------|----------------------|
| 101 | General Fund | 7000 | Ad Valorem Taxes - Current Year | \$144,304,000 | \$144,812,320 | \$150,636,575 |
| | | 7001 | Ad Valorem Taxes - Prior Years | \$1,290,800 | \$1,612,100 | \$1,628,200 |
| | | 7002 | Ad Valorem Taxes - Previously Written Of | 0 | 0 | 0 |
| | | 7006 | Ad Valorem Taxes - Listing Penalty | \$101,300 | \$77,100 | \$84,800 |
| | | 7008 | Ad Valorem Taxes - Interest | \$353,700 | \$378,100 | \$415,900 |
| | | 7009 | Ad Valorem Taxes - Penalties | 0 | 0 | 0 |
| | | 7021 | Local Option Sales Tax 1% Art 39 | \$17,645,000 | \$17,184,640 | \$17,699,830 |
| | | 7022 | Local Option Sales Tax 1/2% Art 40 | \$6,728,725 | \$6,648,275 | \$6,847,725 |
| | | 7023 | Local Option Sales Tax 1/2% Art 42 | \$6,650,585 | \$8,224,655 | \$8,471,400 |
| | | 7024 | Local Option Sales Tax 1/4% Art 44 | \$1,053,400 | \$0 | \$0 |
| | | 7025 | City Hold Harmless Sales Tax Art44 | \$5,969,300 | \$4,896,000 | \$5,043,000 |
| | | 7030 | Vehicle Gross Receipts Tax | \$327,000 | \$241,900 | \$290,300 |
| | | 7110 | State Grant | \$297,303 | \$306,713 | \$306,713 |
| | | 7120 | Electric Utility Franchise Tax | \$8,025,277 | \$8,109,000 | \$8,352,270 |
| | | 7121 | Piped Natural Gas Excise Tax | \$1,996,911 | \$1,920,600 | \$1,978,220 |
| | | 7122 | Beer And Wine Tax | \$400,468 | \$1,183,900 | \$1,213,500 |
| | | 7125 | Telecomm Sales Tax | \$5,322,380 | \$4,855,950 | \$5,001,630 |
| | | 7126 | PEG Channel Support | \$61,000 | \$66,000 | \$66,000 |
| | | 7127 | Video Programming Sales Tax | \$866,100 | \$874,760 | \$918,500 |
| | | 7128 | Direct to Home Satellite Sales Tax | \$963,600 | \$973,235 | \$1,021,900 |
| | | 7129 | Telecommunication Svc Sales Tax | \$1,519,575 | \$1,494,800 | \$1,569,540 |
| | | 7144 | Hold Harmless Payment | \$1,180,020 | \$1,200,000 | \$1,200,000 |
| | | 7150 | Court Fees | \$132,100 | \$115,000 | \$116,200 |
| | | 7160 | State Properties | \$308,575 | \$308,575 | \$308,575 |
| | | 7170 | Local Government Grants | \$3,011,355 | \$2,993,167 | \$2,993,167 |
| | | 7180 | ABC Profit Distribution | \$2,909,800 | \$2,677,600 | \$2,757,900 |
| | | 7200 | Privilege Licenses-Current Year | \$3,220,000 | \$3,100,000 | \$3,100,000 |
| | | 7201 | Privilege Licenses-Prior Years | \$32,000 | \$25,000 | \$25,000 |
| | | 7202 | Privilege License Penalties-Curr Yr | \$62,000 | \$50,000 | \$50,000 |
| | | 7203 | Privilege License Penalties-Prior Yr | \$7,500 | \$9,000 | \$9,000 |
| | | 7210 | Motor Vehicle Licenses | \$715,000 | \$715,000 | \$715,000 |
| | | 7215 | Cable Tv Access Licenses | 0 | \$0 | \$0 |
| | | 7217 | Long Distance Licensing | \$241,000 | \$239,742 | \$239,742 |
| | | 7220 | Other Licenses & Permits | 0 | 0 | 0 |
| | | 7240 | Driveway/Sidewalk Permits | \$23,000 | \$23,000 | \$23,000 |
| | | 7260 | Building Permits | \$819,060 | \$680,853 | \$713,288 |
| | | 7271 | Electrical Permits | \$482,000 | \$355,455 | \$373,228 |
| | | 7272 | Plumbing Permits | \$333,000 | \$242,298 | \$242,298 |

| R Fund # | R Fund | Account # | Account | FY10 CY Budget | 2010-11 Mgr Recom | 2011-12 Mgr Recom |
|----------|--------------|-----------|-------------------------------|-------------------|----------------------|----------------------|
| 101 | General Fund | 7273 | Mechanical Permits | \$440,000 | \$399,240 | \$399,240 |
| | | 7280 | Other Permits | \$175,000 | \$131,422 | \$131,422 |
| | | 7300 | Parking Violations | \$600,000 | \$699,000 | \$699,000 |
| | | 7320 | Library Fines | \$185,600 | \$201,055 | \$201,055 |
| | | 7330 | City Code Violations | \$65,000 | \$90,600 | \$90,600 |
| | | 7340 | False Burgular Alarm Fines | \$195,000 | \$595,000 | \$595,000 |
| | | 7400 | Junked Auto Fees | \$26,260 | \$19,080 | \$19,080 |
| | | 7404 | Preliminary Plan Reviews | \$130,000 | \$49,606 | \$55,000 |
| | | 7406 | Final Plat Declarations | \$13,000 | \$5,060 | \$5,500 |
| | | 7408 | Rezoning Applications | \$65,000 | \$27,000 | \$27,000 |
| | | 7410 | Zoning Letters | \$4,000 | \$4,710 | \$4,710 |
| | | 7412 | Easement Releases | \$1,000 | \$320 | \$320 |
| | | 7422 | Application Fees | \$2,000 | \$4,200 | \$4,200 |
| | | 7430 | Vacant Lot Cleaning Fees | \$102,010 | \$150,000 | \$150,000 |
| | | 7431 | Plan Reviews/W&S/Roadways | \$250,000 | \$100,000 | \$120,000 |
| | | 7432 | Boarding Vacant Houses | \$17,170 | \$17,170 | \$17,170 |
| | | 7440 | Police Department Services | \$31,500 | \$31,826 | \$31,826 |
| | | 7441 | Tow-In Services | \$40,000 | \$34,482 | \$34,482 |
| | | 7443 | Off-Duty Employment | \$2,325,000 | \$1,774,040 | \$1,800,000 |
| | | 7444 | Contracted Services - GHA | \$309,700 | \$309,700 | \$309,700 |
| | | 7445 | Contracted Services-PTIA | \$228,700 | \$205,000 | \$205,000 |
| | | 7446 | Contracted Services-NCDOT | 0 | \$230,000 | \$260,000 |
| | | 7450 | Hazardous Material Fees | \$20,000 | \$20,000 | \$20,000 |
| | | 7451 | Fire Dept-Bldg Plan Reviews | \$50,000 | \$50,000 | \$50,000 |
| | | 7452 | Fire Code Reinspections | \$48,605 | \$38,385 | \$38,385 |
| | | 7453 | Daycare Facility Fees | \$24,000 | \$24,000 | \$24,000 |
| | | 7454 | Foster Home Facility Fees | \$8,500 | \$8,500 | \$8,500 |
| | | 7455 | Institutional Facility Fees | \$12,000 | \$12,000 | \$12,000 |
| | | 7456 | Miscellaneous Permits | \$1,000 | \$500 | \$500 |
| | | 7457 | Tank Inspections | \$1,800 | \$1,800 | \$1,800 |
| | | 7458 | Tent Inspections | \$5,000 | \$5,000 | \$5,000 |
| | | 7459 | Compliance Inspections | \$3,000 | \$3,000 | \$3,000 |
| | | 7461 | Hazardous Waste Disposal Fees | 0 | \$400,000 | \$400,000 |
| | | 7486 | Fireworks Fees | \$4,500 | \$4,500 | \$4,500 |
| | | 7487 | Blasting Fees | \$1,500 | \$1,000 | \$1,000 |
| | | 7489 | Tank Review | \$450 | \$450 | \$450 |
| | | 7490 | Sprinkler Standpipe Review | \$6,000 | \$6,000 | \$6,000 |
| | | 7491 | Fire Alarm Sys Review | \$8,000 | \$8,000 | \$8,000 |

| R Fund # | R Fund | Account # | Account | FY10 CY Budget | 2010-11 Mgr Recom | 2011-12 Mgr Recom |
|----------|--------------|-----------|--|-------------------|----------------------|----------------------|
| 101 | General Fund | 7492 | Auto Extinguishg Sys Fee | \$3,200 | \$3,200 | \$3,200 |
| | | 7493 | Sprinkler Standpipe Perform Test | \$10,000 | \$10,000 | \$10,000 |
| | | 7494 | Fire Alarm Performance Test | \$15,000 | \$15,000 | \$15,000 |
| | | 7495 | Auto Extinguish Sys Performance Test | \$5,500 | \$5,500 | \$5,500 |
| | | 7520 | Ride Sharing Revenue | \$125,000 | \$0 | \$0 |
| | | 7525 | Human Svc Agency Van Rentals | 0 | \$0 | \$0 |
| | | 7530 | Monthly Lot - Smothers & Mcgee | 0 | 0 | 0 |
| | | 7531 | Monthly & Metered Lots-Elm & Mlk Dr | 0 | \$0 | \$0 |
| | | 7536 | MMOB Underground Parking | \$12,000 | \$13,200 | \$13,200 |
| | | 7700 | Concessions-Food & Nonalcoholic Beverage | \$234,800 | \$228,200 | \$228,700 |
| | | 7710 | Concessions - Alcoholic Beverages | \$11,300 | \$7,800 | \$7,800 |
| | | 7720 | Catering Services | \$62,500 | \$36,950 | \$37,200 |
| | | 7730 | Admissions & Charges | \$1,821,535 | \$1,845,615 | \$1,866,065 |
| | | 7731 | Contracted Tennis Fees | \$62,925 | \$62,925 | \$62,925 |
| | | 7732 | Volleyball Fees | \$2,000 | \$2,000 | \$2,000 |
| | | 7733 | Contracted Parks & Rec Programs | \$12,000 | \$13,800 | \$13,800 |
| | | 7734 | P&R Non-Resident Fees | \$120,795 | \$130,695 | \$130,695 |
| | | 7735 | Group Sales | \$64,500 | \$54,500 | \$54,500 |
| | | 7740 | Sale Of Golf Equipment & Supplies | \$14,800 | \$14,800 | \$14,800 |
| | | 7742 | Vending Machine Commission | \$26,150 | \$36,800 | \$36,800 |
| | | 7750 | Green Fees - Golf | \$117,500 | \$122,000 | \$122,000 |
| | | 7751 | Golf Cart Rental | \$60,000 | \$53,000 | \$53,000 |
| | | 7752 | Range Ball Revenue | \$112,500 | \$116,000 | \$116,000 |
| | | 7755 | Golf Tournament Fees | \$5,200 | \$7,200 | \$7,200 |
| | | 7760 | Fishing Hunting & Boating Fees | \$2,000 | \$2,500 | \$2,500 |
| | | 7761 | Boat Launching Fees | \$20,000 | \$17,000 | \$17,000 |
| | | 7762 | Fish Bait Sales | \$14,300 | \$16,800 | \$16,800 |
| | | 7765 | Maintenance Services - Bryan Park | \$47,780 | \$47,780 | \$47,780 |
| | | 7766 | Bur-Mil Reimbursement | \$439,297 | \$497,656 | \$497,656 |
| | | 7767 | Hagan Stone Reimbursement | \$168,000 | \$231,566 | \$323,471 |
| | | 7770 | Special Events | \$128,500 | \$137,500 | \$137,500 |
| | | 7771 | House Staff & Labor Recoverable | \$7,615 | \$7,615 | \$7,615 |
| | | 7772 | Sponsorship | \$10,000 | \$10,000 | \$10,000 |
| | | 7776 | Event Support Services | 0 | \$0 | \$0 |
| | | 7780 | Library Fees | \$11,800 | \$11,380 | \$11,380 |
| | | 7781 | Coin Operated Printing | \$5,500 | \$5,200 | \$5,200 |
| | | 7801 | Rent - Real Estate | \$306,950 | \$313,550 | \$313,550 |
| | | 7802 | Rent - Facilities | \$239,425 | \$269,725 | \$271,725 |

| R Fund # | R Fund | Account # | Account | FY10 CY Budget | 2010-11 Mgr Recom | 2011-12 Mgr Recom |
|----------|--------------|-----------|--|-------------------|----------------------|----------------------|
| 101 | General Fund | 7803 | Rent - Other | \$878,135 | \$921,985 | \$923,713 |
| | | 7804 | Rent-Equipment | \$1,900 | \$1,900 | \$1,900 |
| | | 7820 | Signals Signs & Lights-State | \$499,205 | \$477,205 | \$477,205 |
| | | 7822 | State Highway Maintenance | \$240,000 | \$240,000 | \$240,000 |
| | | 7826 | Mowing Services - State Highway | \$75,000 | \$75,000 | \$75,000 |
| | | 7831 | Maintenance Service - Other Agencies | \$23,200 | \$22,600 | \$22,600 |
| | | 7853 | Cost Recovery-Guilford County | \$30,000 | \$30,000 | \$30,000 |
| | | 7855 | Warranty & Rebate Reimbursements | 0 | \$0 | \$0 |
| | | 7856 | Other Fee Reimbursements | 0 | \$0 | \$0 |
| | | 7905 | Engineering Services | \$1,370,000 | \$1,370,000 | \$1,370,000 |
| | | 7912 | Finance Department Charges | \$83,000 | \$83,500 | \$83,500 |
| | | 7950 | Miscellaneous Internal Charge | \$45,000 | \$45,000 | \$45,000 |
| | | 8100 | Waste/Trash Collection | \$6,857,000 | \$6,430,000 | \$6,430,000 |
| | | 8116 | ABC Recycle Fees | \$58,000 | \$58,000 | \$58,000 |
| | | 8504 | Interest Earned - Nccmt | \$5,000 | \$500 | \$500 |
| | | 8600 | Sale Of Materials | \$242,900 | \$112,749 | \$112,749 |
| | | 8602 | Sale Of Books | 0 | \$0 | \$0 |
| | | 8606 | Sale Of Equipment | \$500 | \$500 | \$500 |
| | | 8610 | Sale Of Foreclosed Property - Gen Fund | 0 | \$0 | \$0 |
| | | 8616 | Sale Of Real Estate | \$75,000 | \$75,000 | \$75,000 |
| | | 8620 | Donations & Private Contributions | \$161,037 | \$105,000 | \$105,000 |
| | | 8625 | Indirect Cost Revenues | \$4,063,165 | \$3,763,165 | \$3,763,165 |
| | | 8630 | Street Lighting Participation | \$8,160 | \$10,000 | \$10,000 |
| | | 8631 | Construction Project - Developers Share | 0 | \$0 | \$0 |
| | | 8633 | Reimbursements - Contract Agreements | \$659,124 | \$740,224 | \$740,224 |
| | | 8645 | Miscellaneous Receivable Revenue | \$44,500 | \$17,000 | \$17,000 |
| | | 8651 | Insurance Refunds & Claims | 0 | \$0 | \$0 |
| | | 8655 | Service Charges | \$4,450 | \$4,150 | \$4,150 |
| | | 8658 | Convenience Fees | \$50,000 | \$82,000 | \$83,000 |
| | | 8666 | Inventory Gain | 0 | \$0 | \$0 |
| | | 8670 | Sales Tax - State 4.50% | 0 | 0 | 0 |
| | | 8671 | Sales Tax - County | 0 | 0 | 0 |
| | | 8673 | Payroll Service Fees | \$11,000 | \$6,500 | \$6,500 |
| | | 8674 | Discounts Earned | \$2,000 | \$1,000 | \$1,000 |
| | | 8690 | All Other Revenue | \$327,950 | \$334,824 | \$334,824 |
| | | 8900 | Appropriated Fund Balance | \$4,668,608 | \$4,573,248 | \$3,341,203 |
| | | 8910 | Appropriated Fund Balance - Encumbrances | 0 | 0 | 0 |
| | | 9201 | Transfer Fm Street & Sidewalk Revolv. Fd | 0 | 0 | 0 |

| R Fund # | R Fund | Account # | Account | FY10 CY Budget | 2010-11 Mgr Recom | 2011-12 Mgr Recom |
|----------|--------------------------------|-----------|--|----------------------|----------------------|----------------------|
| 101 | General Fund | 9202 | Transfer Fm State Highway Allocation Fd | \$5,734,000 | \$5,746,000 | \$5,748,000 |
| | | 9203 | Transfer Fm Stormwater Management Fund | 0 | 0 | 0 |
| | | 9210 | Transfer Fm Special Tax Districts Fund | 0 | \$0 | \$0 |
| | | 9410 | Transfer Fm Gen Capital Impvrmts Fund | 0 | \$0 | \$0 |
| | | 9441 | Transfer Fm Street Improvemts Bd Fd-Ser | \$370,000 | \$370,000 | \$370,000 |
| | | 9501 | Transfer From Water & Sewer Operating Fd | 0 | 0 | 0 |
| | | 9521 | Transfer From Coliseum Fund | 0 | 0 | 0 |
| | | 9543 | Transfer Fm Parking Fac Oper Fund | 0 | \$800,000 | \$0 |
| | | 9551 | Transfer From Solid Waste Mgmt Fund | 0 | 0 | 0 |
| | | 9680 | Transfer From Equipment Services Fund | \$2,000,000 | \$254,639 | \$0 |
| | | 9681 | Transfer From Technical Services Fund | 0 | 0 | 0 |
| | | 9682 | Transfer From Network Services Fund | \$109,410 | \$1,345,000 | \$0 |
| | | | | <u>\$255,750,745</u> | <u>\$254,700,530</u> | <u>\$259,106,136</u> |
| 201 | Street & Sidewalk Revolving Fd | 7350 | Red Light Camera Violations | 0 | \$0 | \$0 |
| | | 7471 | Street & Sidewalk Assessments | \$50,000 | \$50,000 | \$50,000 |
| | | 7479 | Interest Collected - Special Assessments | 0 | \$0 | \$0 |
| | | 7801 | Rent - Real Estate | 0 | \$0 | \$0 |
| | | 7828 | State Reimb-Transportation Projs | 0 | 0 | 0 |
| | | 8502 | Interest Earned - Investments | \$140,000 | \$140,000 | \$140,000 |
| | | 8511 | Gain/Loss On Mkt Value Of Investmts. | 0 | 0 | 0 |
| | | 8616 | Sale Of Real Estate | 0 | 0 | 0 |
| | | 8668 | Sales Tax - State 4.00% | 0 | \$0 | \$0 |
| | | 8670 | Sales Tax - State 4.50% | 0 | 0 | 0 |
| | | 8671 | Sales Tax - County | 0 | \$0 | \$0 |
| | | 8690 | All Other Revenue | 0 | 0 | 0 |
| | | 8900 | Appropriated Fund Balance | \$647,226 | \$647,226 | \$647,226 |
| | | 8910 | Appropriated Fund Balance - Encumbrances | 0 | 0 | 0 |
| | | | | <u>\$837,226</u> | <u>\$837,226</u> | <u>\$837,226</u> |
| 202 | State Highway Allocation Fund | 7111 | Powell Bill | \$6,700,000 | \$6,400,000 | \$6,400,000 |
| | | 7471 | Street & Sidewalk Assessments | 0 | \$0 | \$0 |
| | | 7479 | Interest Collected - Special Assessments | 0 | \$0 | \$0 |
| | | 8502 | Interest Earned - Investments | \$330,000 | \$330,000 | \$330,000 |
| | | 8511 | Gain/Loss On Mkt Value Of Investmts. | 0 | 0 | 0 |
| | | 8668 | Sales Tax - State 4.00% | 0 | \$0 | \$0 |
| | | 8670 | Sales Tax - State 4.50% | 0 | \$0 | \$0 |
| | | 8671 | Sales Tax - County | 0 | \$0 | \$0 |
| | | 8900 | Appropriated Fund Balance | 0 | \$0 | \$0 |

| R Fund # | R Fund | Account # | Account | FY10 CY Budget | 2010-11 Mgr Recom | 2011-12 Mgr Recom |
|----------|--------------------------------|-----------|--|--------------------|----------------------|----------------------|
| 202 | State Highway Allocation Fund | 8910 | Appropriated Fund Balance - Encumbrances | 0 | 0 | 0 |
| | | | | <u>\$7,030,000</u> | <u>\$6,730,000</u> | <u>\$6,730,000</u> |
| 205 | Cemeteries Operating Fund | 7600 | Cemetery Fees | \$180,000 | \$186,700 | \$186,700 |
| | | 7610 | Cemetery Lot Sales | \$123,250 | \$133,300 | \$133,300 |
| | | 7620 | Grave Marker Installation | \$13,500 | \$13,500 | \$13,500 |
| | | 7734 | P&R Non-Resident Fees | 0 | \$0 | \$0 |
| | | 8502 | Interest Earned - Investments | \$80,000 | \$80,000 | \$80,000 |
| | | 8511 | Gain/Loss On Mkt Value Of Investmts. | 0 | 0 | 0 |
| | | 8620 | Donations & Private Contributions | \$300 | \$100 | \$100 |
| | | 8670 | Sales Tax - State 4.50% | 0 | 0 | 0 |
| | | 8671 | Sales Tax - County | 0 | 0 | 0 |
| | | 8690 | All Other Revenue | 0 | 0 | 0 |
| | | 8900 | Appropriated Fund Balance | \$93,146 | \$108,439 | \$122,854 |
| | | 8910 | Appropriated Fund Balance - Encumbrances | 0 | 0 | 0 |
| | | 9101 | Transfer From General Fund | \$299,224 | \$299,224 | \$299,224 |
| | | | | <u>\$789,420</u> | <u>\$821,263</u> | <u>\$835,678</u> |
| 206 | Hotel/Motel Occupancy Tax Fund | 7050 | Hotel/Motel Room Tax | \$2,830,000 | \$2,872,080 | \$2,929,520 |
| | | 8500 | Interest Earned - Other | 0 | 0 | 0 |
| | | 8502 | Interest Earned - Investments | 0 | \$0 | \$0 |
| | | 8511 | Gain/Loss On Mkt Value Of Investmts. | 0 | 0 | 0 |
| | | 8620 | Donations & Private Contributions | \$450,000 | \$450,000 | \$450,000 |
| | | 8900 | Appropriated Fund Balance | 0 | \$73,641 | \$226,775 |
| | | 8910 | Appropriated Fund Balance - Encumbrances | 0 | 0 | 0 |
| | | 9301 | Transfer Fm Debt Service Fund | \$300,000 | \$0 | \$0 |
| | | | | <u>\$3,580,000</u> | <u>\$3,395,721</u> | <u>\$3,606,295</u> |
| 210 | Special Tax Districts Fund | 7000 | Ad Valorem Taxes - Current Year | \$556,000 | \$556,000 | \$556,000 |
| | | 7001 | Ad Valorem Taxes - Prior Years | 0 | 0 | 0 |
| | | 7006 | Ad Valorem Taxes - Listing Penalty | 0 | 0 | 0 |
| | | 7021 | Local Option Sales Tax 1% Art 39 | \$69,000 | \$69,000 | \$69,000 |
| | | 7022 | Local Option Sales Tax 1/2% Art 40 | \$27,000 | \$27,000 | \$27,000 |
| | | 7023 | Local Option Sales Tax 1/2% Art 42 | \$27,000 | \$27,000 | \$27,000 |
| | | 7024 | Local Option Sales Tax 1/4% Art 44 | \$27,000 | \$0 | \$0 |
| | | 7025 | City Hold Harmless Sales Tax Art44 | 0 | \$27,000 | \$27,000 |
| | | 8502 | Interest Earned - Investments | 0 | 0 | 0 |
| | | 8511 | Gain/Loss On Mkt Value Of Investmts. | 0 | 0 | 0 |
| | | 8670 | Sales Tax - State 4.50% | 0 | 0 | 0 |

| R Fund # | R Fund | Account # | Account | FY10 CY Budget | 2010-11 Mgr Recom | 2011-12 Mgr Recom |
|----------|---------------------------------------|-------------|--|--------------------|----------------------|----------------------|
| 210 | Special Tax Districts Fund | 8671 | Sales Tax - County | 0 | 0 | 0 |
| | | 8900 | Appropriated Fund Balance | \$149,000 | \$149,000 | \$149,000 |
| | | 8910 | Appropriated Fund Balance - Encumbrances | 0 | 0 | 0 |
| | | | <u>\$855,000</u> | <u>\$855,000</u> | <u>\$855,000</u> | |
| 211 | Nussbaum Housing Pshp Revol Fd | 7420 | Mortgage Collections - Rehabilitation | \$250,000 | \$70,000 | \$70,000 |
| | | 7421 | Interest Collected - Rehab. Mortgages | \$30,000 | \$30,000 | \$30,000 |
| | | 7801 | Rent - Real Estate | 0 | \$0 | \$0 |
| | | 8502 | Interest Earned - Investments | 0 | \$0 | \$0 |
| | | 8511 | Gain/Loss On Mkt Value Of Investmnts. | 0 | 0 | 0 |
| | | 8600 | Sale Of Materials | 0 | 0 | 0 |
| | | 8616 | Sale Of Real Estate | 0 | 0 | 0 |
| | | 8617 | Willow Oaks Net Lot Revenue | 0 | 0 | 0 |
| | | 8651 | Insurance Refunds & Claims | 0 | 0 | 0 |
| | | 8670 | Sales Tax - State 4.50% | 0 | 0 | 0 |
| | | 8671 | Sales Tax - County | 0 | 0 | 0 |
| | | 8682 | NCHFA Willow Oaks Pgm Support | 0 | 0 | 0 |
| | | 8690 | All Other Revenue | 0 | 0 | 0 |
| | | 8900 | Appropriated Fund Balance | \$905,004 | \$0 | \$0 |
| | | 8910 | Appropriated Fund Balance - Encumbrances | 0 | 0 | 0 |
| 9101 | Transfer From General Fund | \$1,782,771 | \$1,813,719 | \$1,858,409 | | |
| | | | <u>\$2,967,775</u> | <u>\$1,913,719</u> | <u>\$1,958,409</u> | |
| 281 | Guilford Metro 911 Fund | 7852 | Communications Revenue | 0 | \$0 | \$0 |
| | | 7853 | Cost Recovery-Guilford County | \$1,925,677 | \$1,844,804 | \$1,894,190 |
| | | 7854 | 911 Surcharge-Wireless Phones | \$1,412,000 | \$1,412,000 | \$1,500,000 |
| | | 7857 | Cost Recovery-Gibsonville | \$50,000 | \$0 | \$0 |
| | | 7xxx | Service Issue-Rev Summary | 0 | \$0 | \$0 |
| | | 8040 | Contracted Services - Guilford County | 0 | \$13,131 | \$13,131 |
| | | 8502 | Interest Earned - Investments | 0 | 0 | 0 |
| | | 8511 | Gain/Loss On Mkt Value Of Investmnts. | 0 | 0 | 0 |
| | | 8600 | Sale Of Materials | 0 | 0 | 0 |
| | | 8670 | Sales Tax - State 4.50% | 0 | 0 | 0 |
| | | 8671 | Sales Tax - County | 0 | 0 | 0 |
| | | 8690 | All Other Revenue | 0 | 0 | 0 |
| | | 8900 | Appropriated Fund Balance | \$460,744 | \$434,037 | \$300,236 |
| | | 8910 | Appropriated Fund Balance - Encumbrances | 0 | \$0 | \$0 |
| | | 9101 | Transfer From General Fund | \$4,461,025 | \$4,251,560 | \$4,364,273 |
| 9681 | Transfer From Technical Services Fund | \$51,631 | \$52,982 | \$55,503 | | |

| R Fund # | R Fund | Account # | Account | FY10 CY Budget | 2010-11 Mgr Recom | 2011-12 Mgr Recom |
|----------|-------------------------------|-----------|--|-------------------|----------------------|----------------------|
| 281 | Guilford Metro 911 Fund | | | \$8,361,077 | \$8,008,514 | \$8,127,333 |
| 301 | Debt Service Fund | 7190 | Housing Authority Property | \$100,000 | \$100,000 | \$100,000 |
| | | 7950 | Miscellaneous Internal Charge | \$100,000 | \$256,000 | \$256,000 |
| | | 8500 | Interest Earned - Other | \$57,750 | \$57,750 | \$57,750 |
| | | 8502 | Interest Earned - Investments | \$1,814,000 | \$1,798,000 | \$2,750,000 |
| | | 8504 | Interest Earned - Nccmt | \$180,000 | \$363,000 | \$525,000 |
| | | 8510 | Interest Earned - Sale Of Bonds | 0 | 0 | 0 |
| | | 8511 | Gain/Loss On Mkt Value Of Investmts. | 0 | 0 | 0 |
| | | 8616 | Sale Of Real Estate | 0 | 0 | 0 |
| | | 8670 | Sales Tax - State 4.50% | \$64,000 | \$64,000 | \$64,000 |
| | | 8671 | Sales Tax - County | \$36,000 | \$36,000 | \$36,000 |
| | | 8690 | All Other Revenue | 0 | \$0 | \$0 |
| | | 8900 | Appropriated Fund Balance | \$7,488,991 | \$8,731,150 | \$5,339,900 |
| | | 8910 | Appropriated Fund Balance - Encumbrances | 0 | 0 | 0 |
| | | 9101 | Transfer From General Fund | \$16,691,700 | \$16,691,700 | \$17,068,470 |
| | | 9202 | Transfer Fm State Highway Allocation Fd | 0 | \$0 | \$0 |
| | | 9438 | Housg/Redevelopmt Bd Fd-Ser 98 | 0 | 0 | 0 |
| | | | | \$26,532,441 | \$28,097,600 | \$26,197,120 |
| 501 | Water Resources Enterprise Fd | 7330 | City Code Violations | 0 | 0 | 0 |
| | | 7422 | Application Fees | \$230,000 | \$200,000 | \$200,000 |
| | | 7473 | Water & Sewer Assessments | \$40,000 | \$20,000 | \$20,000 |
| | | 7478 | Payment In Lieu Of Assessments | \$10,000 | \$5,000 | \$5,000 |
| | | 7479 | Interest Collected - Special Assessments | \$20,000 | \$5,000 | \$5,000 |
| | | 7801 | Rent - Real Estate | \$500 | \$500 | \$500 |
| | | 7803 | Rent - Other | \$120,000 | \$160,000 | \$160,000 |
| | | 7905 | Engineering Services | \$5,000 | \$1,000 | \$1,000 |
| | | 7950 | Miscellaneous Internal Charge | \$100,000 | \$100,000 | \$100,000 |
| | | 8000 | Water Charges | \$38,609,654 | \$39,659,894 | \$39,659,894 |
| | | 8001 | Wastewater Charges | \$41,648,704 | \$42,786,464 | \$42,786,464 |
| | | 8002 | Annual Wastewater Charges | \$150,000 | \$200,000 | \$200,000 |
| | | 8010 | Water Line Connection Fees | \$500,000 | \$150,000 | \$150,000 |
| | | 8012 | Sewer Line Connection Fees | \$70,000 | \$8,000 | \$8,000 |
| | | 8020 | Water Capacity Use Fees | \$2,600,000 | \$1,000,000 | \$1,000,000 |
| | | 8021 | Discharge Of Domestic Waste | \$100,000 | \$84,000 | \$84,000 |
| | | 8022 | Sewer Capacity Use Fees | \$2,500,000 | \$1,000,000 | \$1,000,000 |
| | | 8025 | Sewer Discharge Penalties | \$1,000 | \$1,000 | \$1,000 |
| | | 8030 | Industrial Waste Control | \$900,000 | \$900,000 | \$900,000 |

| R Fund # | R Fund | Account # | Account | FY10 CY Budget | 2010-11 Mgr Recom | 2011-12 Mgr Recom |
|----------|-------------------------------|-----------|--|---------------------|----------------------|----------------------|
| 501 | Water Resources Enterprise Fd | 8040 | Contracted Services - Guilford County | \$30,000 | \$0 | \$0 |
| | | 8050 | Engineering Fee Reimbursements | 0 | 0 | 0 |
| | | 8500 | Interest Earned - Other | \$2,500 | \$1,000 | \$1,000 |
| | | 8502 | Interest Earned - Investments | \$900,000 | \$656,350 | \$736,850 |
| | | 8511 | Gain/Loss On Mkt Value Of Investmts. | 0 | 0 | 0 |
| | | 8600 | Sale Of Materials | \$30,000 | \$30,000 | \$30,000 |
| | | 8604 | Sale Of Vehicles | 0 | 0 | 0 |
| | | 8606 | Sale Of Equipment | 0 | 0 | 0 |
| | | 8631 | Construction Project - Developers Share | 0 | 0 | 0 |
| | | 8645 | Miscellaneous Receivable Revenue | \$1,000 | \$1,000 | \$1,000 |
| | | 8666 | Inventory Gain | 0 | 0 | 0 |
| | | 8668 | Sales Tax - State 4.00% | 0 | 0 | 0 |
| | | 8670 | Sales Tax - State 4.50% | 0 | \$0 | \$0 |
| | | 8671 | Sales Tax - County | 0 | \$0 | \$0 |
| | | 8690 | All Other Revenue | \$500,000 | \$800,000 | \$800,000 |
| | | 8900 | Appropriated Fund Balance | \$3,140,000 | \$2,488,064 | \$1,928,469 |
| | | 8910 | Appropriated Fund Balance - Encumbrances | 0 | 0 | 0 |
| | | 9001 | Premium On Bonds Sold | 0 | 0 | 0 |
| | | 9005 | Revenue Bond Proceeds | 0 | 0 | 0 |
| | | | | <u>\$92,208,358</u> | <u>\$90,257,272</u> | <u>\$89,778,177</u> |
| 505 | Stormwater Mgmt Enterprise Fd | 7330 | City Code Violations | 0 | 0 | 0 |
| | | 7472 | Storm Pipe Assessments | 0 | \$0 | \$0 |
| | | 7803 | Rent - Other | \$7,500 | \$7,500 | \$7,500 |
| | | 7831 | Maintenance Service - Other Agencies | 0 | 0 | 0 |
| | | 8100 | Waste/Trash Collection | \$600 | \$600 | \$600 |
| | | 8200 | Storm Water Fees | \$8,878,796 | \$9,045,000 | \$9,090,225 |
| | | 8502 | Interest Earned - Investments | \$90,000 | \$82,200 | \$92,300 |
| | | 8511 | Gain/Loss On Mkt Value Of Investmts. | 0 | 0 | 0 |
| | | 8600 | Sale Of Materials | 0 | 0 | 0 |
| | | 8655 | Service Charges | 0 | \$0 | \$0 |
| | | 8670 | Sales Tax - State 4.50% | 0 | \$0 | \$0 |
| | | 8671 | Sales Tax - County | 0 | \$0 | \$0 |
| | | 8690 | All Other Revenue | \$10,000 | \$10,000 | \$10,000 |
| | | 8900 | Appropriated Fund Balance | \$333,986 | \$304,406 | \$246,106 |
| | | 8910 | Appropriated Fund Balance - Encumbrances | 0 | \$0 | \$0 |
| | | | | <u>\$9,320,882</u> | <u>\$9,449,706</u> | <u>\$9,446,731</u> |
| 521 | War Memorial Coliseum Complex | 7580 | Event Parking Revenue | \$2,300,000 | \$2,123,739 | \$2,084,631 |

| R Fund # | R Fund | Account # | Account | FY10 CY Budget | 2010-11 Mgr Recom | 2011-12 Mgr Recom |
|----------|-------------------------------|-----------|--|---------------------|----------------------|----------------------|
| 521 | War Memorial Coliseum Complex | 7700 | Concessions-Food & Nonalcoholic Beverage | \$1,500,000 | \$1,508,305 | \$1,508,305 |
| | | 7710 | Concessions - Alcoholic Beverages | 0 | \$0 | \$0 |
| | | 7720 | Catering Services | \$75,000 | \$75,000 | \$75,000 |
| | | 7730 | Admissions & Charges | \$2,445,420 | \$3,071,483 | \$3,071,483 |
| | | 7735 | Group Sales | \$20,000 | \$20,000 | \$20,000 |
| | | 7741 | Novelty Sales Commission | \$159,100 | \$150,000 | \$150,000 |
| | | 7745 | Retroactive Ticket Sale Adjustment | 0 | \$0 | \$0 |
| | | 7746 | Ticket Charges Recoverable - Promotions | \$630,000 | \$550,000 | \$550,000 |
| | | 7770 | Special Events | 0 | 0 | 0 |
| | | 7771 | House Staff & Labor Recoverable | \$540,000 | \$775,000 | \$775,000 |
| | | 7772 | Sponsorship | \$140,000 | \$150,000 | \$150,000 |
| | | 7773 | Advertising Display | \$280,000 | \$280,000 | \$280,000 |
| | | 7774 | Electrical Fees | \$150,000 | \$150,000 | \$150,000 |
| | | 7775 | Telephone Fees | \$60,000 | \$55,000 | \$55,000 |
| | | 7777 | Leasing Of Seats | \$600,000 | \$625,000 | \$625,000 |
| | | 7778 | Insurance Premiums Recovered | 0 | \$0 | \$0 |
| | | 7802 | Rent - Facilities | \$1,432,450 | \$1,473,925 | \$1,473,925 |
| | | 7803 | Rent - Other | \$300,000 | \$300,000 | \$300,000 |
| | | 7804 | Rent-Equipment | \$100,000 | \$100,000 | \$100,000 |
| | | 8500 | Interest Earned - Other | 0 | 0 | 0 |
| | | 8502 | Interest Earned - Investments | \$125,000 | \$100,000 | \$100,000 |
| | | 8504 | Interest Earned - Nccmt | 0 | 0 | 0 |
| | | 8511 | Gain/Loss On Mkt Value Of Investmts. | 0 | 0 | 0 |
| | | 8600 | Sale Of Materials | 0 | 0 | 0 |
| | | 8620 | Donations & Private Contributions | 0 | 0 | 0 |
| | | 8645 | Miscellaneous Receivable Revenue | \$50,000 | \$50,000 | \$50,000 |
| | | 8655 | Service Charges | \$55,000 | \$60,000 | \$60,000 |
| | | 8660 | Advertising Discounts | \$50,000 | \$50,000 | \$50,000 |
| | | 8666 | Inventory Gain | 0 | 0 | 0 |
| | | 8670 | Sales Tax - State 4.50% | 0 | 0 | 0 |
| | | 8671 | Sales Tax - County | 0 | 0 | 0 |
| | | 8690 | All Other Revenue | 0 | 0 | 0 |
| | | 8900 | Appropriated Fund Balance | 0 | \$0 | \$0 |
| | | 8910 | Appropriated Fund Balance - Encumbrances | 0 | 0 | 0 |
| | | 9101 | Transfer From General Fund | \$1,800,000 | \$1,587,542 | \$1,587,542 |
| | | | | <u>\$12,811,970</u> | <u>\$13,254,994</u> | <u>\$13,215,886</u> |
| 531 | Bryan Park Enterprise Fund | 7730 | Admissions & Charges | 0 | 0 | 0 |

| R Fund # | R Fund | Account # | Account | FY10 CY Budget | 2010-11 Mgr Recom | 2011-12 Mgr Recom |
|----------|--------------------------------|-----------|--|-------------------|----------------------|----------------------|
| 531 | Bryan Park Enterprise Fund | 7752 | Range Ball Revenue | 0 | 0 | 0 |
| | | 7753 | Teaching Facility Fees | 0 | 0 | 0 |
| | | | | 0 | 0 | 0 |
| 541 | Parking Meter Enterprise Fund | 7300 | Parking Violations | 0 | \$0 | \$0 |
| | | 7534 | Monthly Lot - Summit | 0 | \$0 | \$0 |
| | | 7535 | Monthly Lot - Elm & Mcgee | 0 | \$0 | \$0 |
| | | 7537 | Monthly Lot - Elm & Greene | 0 | \$0 | \$0 |
| | | 7538 | Metered Lot - Eugene & Washington | 0 | \$0 | \$0 |
| | | 7539 | Monthly Parking Fees | 0 | 0 | 0 |
| | | 7540 | Metered Lot - Federal & Washington | 0 | \$0 | \$0 |
| | | 7548 | Metered Lot - Elm & Greene | 0 | \$0 | \$0 |
| | | 7550 | Parkcard Revenues | 0 | \$0 | \$0 |
| | | 7563 | Monthly Pkg - Eugene & Washington | 0 | \$0 | \$0 |
| | | 7570 | Parking Meter - Zone 1 | 0 | \$0 | \$0 |
| | | 7571 | Parking Meter - Zone 2 | 0 | \$0 | \$0 |
| | | 7572 | Parking Meter - Zone 3 | 0 | \$0 | \$0 |
| | | 7573 | Parking Meter - Zone 4 | 0 | \$0 | \$0 |
| | | 7930 | Maintenance Services - Parking Facility | 0 | \$0 | \$0 |
| | | 8502 | Interest Earned - Investments | 0 | \$0 | \$0 |
| | | 8645 | Miscellaneous Receivable Revenue | 0 | 0 | 0 |
| | | 8900 | Appropriated Fund Balance | 0 | \$0 | \$0 |
| | | 8910 | Appropriated Fund Balance - Encumbrances | 0 | 0 | 0 |
| | | | 0 | \$0 | \$0 | |
| 542 | Davie St Parking Facility Fund | 7539 | Monthly Parking Fees | 0 | \$0 | \$0 |
| | | 7586 | All Other Parking Revenue | 0 | \$0 | \$0 |
| | | 8500 | Interest Earned - Other | 0 | 0 | 0 |
| | | 8502 | Interest Earned - Investments | 0 | \$0 | \$0 |
| | | 8690 | All Other Revenue | 0 | 0 | 0 |
| | | 8900 | Appropriated Fund Balance | 0 | 0 | 0 |
| | | 8910 | Appropriated Fund Balance - Encumbrances | 0 | 0 | 0 |
| | | 9101 | Transfer From General Fund | 0 | \$0 | \$0 |
| | | 9541 | Transfer From Parking Meter Fund | 0 | \$0 | \$0 |
| | | | | | 0 | \$0 |
| 543 | Parking Facilities Operatng Fd | 7300 | Parking Violations | \$15,000 | \$19,000 | \$19,000 |
| | | 7441 | Tow-In Services | 0 | \$2,000 | \$2,000 |
| | | 7534 | Monthly Lot - Summit | \$3,000 | \$3,000 | \$3,000 |

| R Fund # | R Fund | Account # | Account | FY10 CY Budget | 2010-11 Mgr Recom | 2011-12 Mgr Recom |
|----------|--------------------------------|-----------|--|-------------------|----------------------|----------------------|
| 543 | Parking Facilities Operatng Fd | 7535 | Monthly Lot - Elm & Mcgee | 0 | \$0 | \$0 |
| | | 7537 | Monthly Lot - Elm & Greene | 0 | \$0 | \$0 |
| | | 7538 | Metered Lot - Eugene & Washington | \$48,000 | \$58,000 | \$58,000 |
| | | 7539 | Monthly Parking Fees | \$1,545,000 | \$1,635,000 | \$1,635,000 |
| | | 7540 | Metered Lot - Federal & Washington | \$26,000 | \$38,000 | \$38,000 |
| | | 7548 | Metered Lot - Elm & Greene | \$30,000 | \$40,000 | \$40,000 |
| | | 7550 | Parkcard Revenues | 0 | \$0 | \$0 |
| | | 7552 | Metered Lot - Summit | \$1,000 | \$1,800 | \$1,800 |
| | | 7563 | Monthly Pkg - Eugene & Washington | \$25,000 | \$30,000 | \$30,000 |
| | | 7570 | Parking Meter - Zone 1 | \$50,000 | \$75,000 | \$75,000 |
| | | 7571 | Parking Meter - Zone 2 | \$26,000 | \$28,000 | \$28,000 |
| | | 7572 | Parking Meter - Zone 3 | \$73,000 | \$80,000 | \$80,000 |
| | | 7573 | Parking Meter - Zone 4 | \$75,000 | \$80,000 | \$80,000 |
| | | 7586 | All Other Parking Revenue | \$196,000 | \$248,000 | \$248,000 |
| | | 7801 | Rent - Real Estate | \$17,000 | \$17,000 | \$17,000 |
| | | 7930 | Maintenance Services - Parking Facility | 0 | \$0 | \$0 |
| | | 8500 | Interest Earned - Other | 0 | \$0 | \$0 |
| | | 8502 | Interest Earned - Investments | \$20,000 | \$26,000 | \$26,000 |
| | | 8511 | Gain/Loss On Mkt Value Of Investmts. | 0 | 0 | 0 |
| | | 8645 | Miscellaneous Receivable Revenue | 0 | 0 | 0 |
| | | 8652 | Legal Restitutions | 0 | 0 | 0 |
| | | 8670 | Sales Tax - State 4.50% | 0 | \$0 | \$0 |
| | | 8671 | Sales Tax - County | 0 | \$0 | \$0 |
| | | 8690 | All Other Revenue | 0 | 0 | 0 |
| | | 8900 | Appropriated Fund Balance | 0 | \$0 | \$0 |
| | | 8910 | Appropriated Fund Balance - Encumbrances | 0 | 0 | 0 |
| | | 9101 | Transfer From General Fund | 0 | \$0 | \$0 |
| | | 9541 | Transfer From Parking Meter Fund | 0 | \$0 | \$0 |
| | | 9680 | Transfer From Equipment Services Fund | 0 | \$0 | \$0 |
| | | | | \$2,150,000 | \$2,380,800 | \$2,380,800 |
| 551 | Solid Waste Management System | 7139 | Solid Waste Disposal Tax | \$75,000 | \$150,000 | \$150,000 |
| | | 7801 | Rent - Real Estate | \$7,200 | \$7,200 | \$7,200 |
| | | 8041 | Contracted Services - Other Agencies | 0 | \$0 | \$0 |
| | | 8110 | Solid Waste Disposal Fee-Private | \$6,250,000 | \$5,400,000 | \$5,750,000 |
| | | 8111 | Solid Waste Disposal Fee-City Depts | \$7,625,000 | \$7,650,000 | \$7,675,000 |
| | | 8115 | Solid Waste Postclosure Fees-County | 0 | \$0 | \$0 |
| | | 8500 | Interest Earned - Other | 0 | 0 | 0 |

| R Fund # | R Fund | Account # | Account | FY10 CY Budget | 2010-11 Mgr Recom | 2011-12 Mgr Recom |
|----------|-------------------------------|-----------|--|---------------------|----------------------|----------------------|
| 551 | Solid Waste Management System | 8502 | Interest Earned - Investments | \$155,000 | \$200,000 | \$200,000 |
| | | 8511 | Gain/Loss On Mkt Value Of Investmts. | 0 | 0 | 0 |
| | | 8600 | Sale Of Materials | \$15,000 | \$30,000 | \$30,000 |
| | | 8606 | Sale Of Equipment | 0 | \$0 | \$0 |
| | | 8670 | Sales Tax - State 4.50% | 0 | 0 | 0 |
| | | 8671 | Sales Tax - County | 0 | 0 | 0 |
| | | 8690 | All Other Revenue | 0 | 0 | 0 |
| | | 8900 | Appropriated Fund Balance | \$1,385,119 | \$1,173,887 | \$1,977,330 |
| | | 8910 | Appropriated Fund Balance - Encumbrances | 0 | 0 | 0 |
| | | 9005 | Revenue Bond Proceeds | \$0 | 0 | 0 |
| | | 9101 | Transfer From General Fund | \$4,408,489 | \$4,052,015 | \$4,408,489 |
| | | | | <u>\$19,920,808</u> | <u>\$18,663,102</u> | <u>\$20,198,019</u> |
| 564 | Transit System (GTA) Fund | 7000 | Ad Valorem Taxes - Current Year | \$8,375,000 | \$8,253,315 | \$8,253,315 |
| | | 7001 | Ad Valorem Taxes - Prior Years | \$11,000 | \$11,000 | \$11,000 |
| | | 7006 | Ad Valorem Taxes - Listing Penalty | \$3,000 | \$3,000 | \$3,000 |
| | | 7008 | Ad Valorem Taxes - Interest | \$5,000 | \$5,000 | \$5,000 |
| | | 7100 | Federal Grant | \$3,423,406 | \$3,562,000 | \$3,562,000 |
| | | 7110 | State Grant | \$2,093,733 | \$2,000,000 | \$2,000,000 |
| | | 7141 | Intangibles Tax Reimbursements | 0 | 0 | 0 |
| | | 7210 | Motor Vehicle Licenses | \$1,265,025 | \$1,265,025 | \$1,265,025 |
| | | 7500 | Transportation Fares | \$1,292,000 | \$1,241,193 | \$1,265,000 |
| | | 7505 | Bus Pass Sales | \$786,000 | \$896,000 | \$896,000 |
| | | 7539 | Monthly Parking Fees | \$14,175 | \$9,536 | \$14,175 |
| | | 7551 | Metered Lot - Depot | \$6,600 | \$6,600 | \$6,600 |
| | | 7742 | Vending Machine Commission | \$25,000 | \$25,000 | \$25,000 |
| | | 7770 | Special Events | 0 | 0 | 0 |
| | | 7773 | Advertising Display | 0 | \$0 | \$0 |
| | | 7801 | Rent - Real Estate | \$250,000 | \$250,000 | \$250,000 |
| | | 8500 | Interest Earned - Other | 0 | 0 | 0 |
| | | 8502 | Interest Earned - Investments | \$185,000 | \$185,000 | \$185,000 |
| | | 8504 | Interest Earned - Nccmt | 0 | 0 | 0 |
| | | 8511 | Gain/Loss On Mkt Value Of Investmts. | 0 | 0 | 0 |
| | | 8530 | Interest Earned - Duke Power Note | \$1,205,710 | \$1,179,372 | \$1,150,676 |
| | | 8600 | Sale Of Materials | 0 | \$0 | \$0 |
| | | 8604 | Sale Of Vehicles | 0 | \$0 | \$0 |
| | | 8606 | Sale Of Equipment | 0 | 0 | 0 |
| | | 8651 | Insurance Refunds & Claims | 0 | 0 | 0 |

| R Fund # | R Fund | Account # | Account | FY10 CY Budget | 2010-11 Mgr Recom | 2011-12 Mgr Recom |
|----------|---------------------------|-----------|--|-------------------|----------------------|----------------------|
| 564 | Transit System (GTA) Fund | 8670 | Sales Tax - State 4.50% | 0 | 0 | 0 |
| | | 8671 | Sales Tax - County | 0 | 0 | 0 |
| | | 8681 | Principal-Notes And Mortgages | \$294,290 | \$320,628 | \$349,324 |
| | | 8690 | All Other Revenue | \$1,205,306 | \$1,035,000 | \$1,035,000 |
| | | 8900 | Appropriated Fund Balance | \$60,462 | \$0 | \$298,210 |
| | | 8910 | Appropriated Fund Balance - Encumbrances | 0 | 0 | 0 |
| | | 9101 | Transfer From General Fund | 0 | \$0 | \$0 |
| | | 9442 | Transfer Fm Pub Transportn Bond Fd-Ser 0 | 0 | 0 | 0 |
| | | | | \$20,500,707 | \$20,247,669 | \$20,574,325 |
| 680 | Equipment Services Fund | 7110 | State Grant | 0 | 0 | 0 |
| | | 7836 | Automotive Svcs-Guilford County | \$35,000 | \$0 | \$0 |
| | | 7837 | Automotive Svcs-Other Agencies | \$1,000 | \$0 | \$0 |
| | | 7855 | Warranty & Rebate Reimbursements | \$30,000 | \$73,000 | \$74,460 |
| | | 7910 | Radio Services | 0 | 0 | 0 |
| | | 7920 | Vehicle Repair Parts Markup | \$16,412,234 | \$237,000 | \$241,740 |
| | | 7921 | Vehicle Repair Tires Markup | 0 | \$4,500 | \$4,590 |
| | | 7922 | Vehicle Repair Sublet Markup | 0 | \$5,000 | \$5,100 |
| | | 7923 | Vehicle Lease/Mtnce Chgs | 0 | \$17,105,030 | \$17,105,030 |
| | | 7924 | Vehicle Repair Labor | 0 | \$187,000 | \$190,740 |
| | | 8502 | Interest Earned - Investments | \$150,000 | \$150,000 | \$150,000 |
| | | 8511 | Gain/Loss On Mkt Value Of Investmts. | 0 | 0 | 0 |
| | | 8600 | Sale Of Materials | \$75,000 | \$76,500 | \$78,030 |
| | | 8604 | Sale Of Vehicles | \$480,000 | \$489,600 | \$700,000 |
| | | 8606 | Sale Of Equipment | \$275,000 | \$280,500 | \$286,110 |
| | | 8625 | Indirect Cost Revenues | 0 | 0 | 0 |
| | | 8645 | Miscellaneous Receivable Revenue | \$5,000 | \$5,100 | \$5,202 |
| | | 8651 | Insurance Refunds & Claims | \$100,000 | \$102,000 | \$104,040 |
| | | 8666 | Inventory Gain | 0 | 0 | 0 |
| | | 8670 | Sales Tax - State 4.50% | 0 | 0 | 0 |
| | | 8671 | Sales Tax - County | 0 | 0 | 0 |
| | | 8690 | All Other Revenue | 0 | 0 | 0 |
| | | 8900 | Appropriated Fund Balance | \$319,775 | \$1,122,221 | \$1,314,969 |
| | | 8910 | Appropriated Fund Balance - Encumbrances | 0 | 0 | 0 |
| | | 9101 | Transfer From General Fund | 0 | \$0 | \$0 |
| | | 9455 | Transfer fm Fire Station Bond Fd-Series | \$352,533 | 0 | 0 |
| | | 9501 | Transfer From Water & Sewer Operating Fd | \$15,000 | 0 | 0 |
| | | 9505 | Transfer Fm Stormwater Mgmt Enterprise F | 0 | 0 | 0 |

| R Fund # | R Fund | Account # | Account | FY10 CY Budget | 2010-11 Mgr Recom | 2011-12 Mgr Recom |
|----------|-------------------------|-----------|--|-------------------|----------------------|----------------------|
| 680 | Equipment Services Fund | | | \$18,250,542 | \$19,837,451 | \$20,260,011 |
| 681 | Technical Services Fund | 7801 | Rent - Real Estate | \$900,000 | \$914,000 | \$914,000 |
| | | 7831 | Maintenance Service - Other Agencies | \$197,000 | \$197,000 | \$197,000 |
| | | 7910 | Radio Services | \$2,084,516 | \$2,062,357 | \$2,085,696 |
| | | 8502 | Interest Earned - Investments | \$121,000 | \$130,000 | \$130,000 |
| | | 8511 | Gain/Loss On Mkt Value Of Investmts. | 0 | 0 | 0 |
| | | 8600 | Sale Of Materials | 0 | 0 | 0 |
| | | 8690 | All Other Revenue | 0 | \$0 | \$0 |
| | | 8900 | Appropriated Fund Balance | 0 | \$1,491,557 | \$1,482,529 |
| | | 8910 | Appropriated Fund Balance - Encumbrances | 0 | 0 | 0 |
| | | | | \$3,302,516 | \$4,794,914 | \$4,809,225 |
| 682 | Network Services Fund | 7902 | Information Systems Services | \$5,730,607 | \$6,222,748 | \$6,444,636 |
| | | 7911 | Telecommunications Services | \$1,120,000 | \$1,120,000 | \$1,120,000 |
| | | 8502 | Interest Earned - Investments | \$26,627 | \$40,814 | \$41,565 |
| | | 8511 | Gain/Loss On Mkt Value Of Investmts. | 0 | 0 | 0 |
| | | 8600 | Sale Of Materials | 0 | 0 | 0 |
| | | 8666 | Inventory Gain | 0 | \$0 | \$0 |
| | | 8670 | Sales Tax - State 4.50% | 0 | 0 | 0 |
| | | 8671 | Sales Tax - County | 0 | 0 | 0 |
| | | 8690 | All Other Revenue | 0 | \$0 | \$0 |
| | | 8900 | Appropriated Fund Balance | 0 | \$1,442,447 | \$88,194 |
| | | 8910 | Appropriated Fund Balance - Encumbrances | 0 | 0 | 0 |
| | | | | \$6,877,234 | \$8,826,009 | \$7,694,395 |
| 683 | Graphic Services Fund | 7834 | Printing Services-Guilford County | \$279,315 | \$284,397 | \$288,675 |
| | | 7835 | Printing Services-Other Agencies | \$28,350 | \$19,000 | \$20,000 |
| | | 7901 | Printing Services | \$545,867 | \$514,290 | \$521,219 |
| | | 7913 | Mail Services | \$578,293 | \$500,274 | \$508,789 |
| | | 8502 | Interest Earned - Investments | 0 | \$0 | \$0 |
| | | 8511 | Gain/Loss On Mkt Value Of Investmts. | 0 | 0 | 0 |
| | | 8600 | Sale Of Materials | 0 | \$0 | \$0 |
| | | 8666 | Inventory Gain | 0 | 0 | 0 |
| | | 8690 | All Other Revenue | 0 | 0 | 0 |
| | | 8900 | Appropriated Fund Balance | 0 | \$21,528 | \$18,986 |
| | | 8910 | Appropriated Fund Balance - Encumbrances | 0 | 0 | 0 |
| | | | | \$1,431,825 | \$1,339,489 | \$1,357,669 |

| R Fund # | R Fund | Account # | Account | FY10 CY Budget | 2010-11 Mgr Recom | 2011-12 Mgr Recom |
|----------|-------------------------|-----------|--|----------------------|----------------------|----------------------|
| 684 | Employee Insurance Fund | 7855 | Warranty & Rebate Reimbursements | \$350,000 | \$375,000 | \$375,000 |
| | | 7940 | Insurance Premiums - Employer | \$25,533,523 | \$26,875,546 | \$27,665,460 |
| | | 7941 | Insurance Premiums - Employee | \$7,661,150 | \$7,740,000 | \$8,033,000 |
| | | 7961 | Employee Contributions-Wellness | \$39,200 | \$39,200 | \$39,200 |
| | | 8500 | Interest Earned - Other | 0 | \$0 | \$0 |
| | | 8502 | Interest Earned - Investments | \$890,000 | \$581,305 | \$583,766 |
| | | 8511 | Gain/Loss On Mkt Value Of Investmts. | 0 | 0 | 0 |
| | | 8651 | Insurance Refunds & Claims | \$125,000 | \$0 | \$0 |
| | | 8690 | All Other Revenue | 0 | 0 | 0 |
| | | 8900 | Appropriated Fund Balance | \$2,095,595 | \$2,257,275 | \$2,305,594 |
| | | 8910 | Appropriated Fund Balance - Encumbrances | 0 | 0 | 0 |
| | | 9101 | Transfer From General Fund | 0 | \$0 | \$0 |
| | | | | <u>\$36,694,468</u> | <u>\$37,868,326</u> | <u>\$39,002,020</u> |
| 685 | General Insurance Fund | 7940 | Insurance Premiums - Employer | \$1,962,340 | \$1,955,105 | \$1,970,105 |
| | | 8500 | Interest Earned - Other | \$140,215 | \$136,875 | \$139,102 |
| | | 8502 | Interest Earned - Investments | \$100,000 | \$60,000 | \$62,000 |
| | | 8511 | Gain/Loss On Mkt Value Of Investmts. | 0 | 0 | 0 |
| | | 8651 | Insurance Refunds & Claims | 0 | 0 | 0 |
| | | 8910 | Appropriated Fund Balance - Encumbrances | 0 | 0 | 0 |
| | | | | <u>\$2,202,555</u> | <u>\$2,151,980</u> | <u>\$2,171,207</u> |
| 686 | Capital Leasing | 7801 | Rent - Real Estate | 0 | \$0 | \$0 |
| | | 7804 | Rent-Equipment | 0 | 0 | 0 |
| | | 7950 | Miscellaneous Internal Charge | \$6,594,426 | \$6,918,323 | \$6,618,323 |
| | | 8500 | Interest Earned - Other | 0 | 0 | 0 |
| | | 8502 | Interest Earned - Investments | 0 | 0 | 0 |
| | | 8511 | Gain/Loss On Mkt Value Of Investmts. | 0 | 0 | 0 |
| | | 8600 | Sale Of Materials | 0 | 0 | 0 |
| | | 8900 | Appropriated Fund Balance | 0 | \$815,000 | \$500,000 |
| | | 8910 | Appropriated Fund Balance - Encumbrances | 0 | 0 | 0 |
| | | 9000 | Proceeds Of Capitalized Leases | \$3,100,000 | \$0 | \$0 |
| | | 9220 | Transfer Fm State & Federal Grants Fund | 0 | 0 | 0 |
| | | 9301 | Transfer Fm Debt Service Fund | \$86,844 | \$105,648 | \$105,648 |
| | | 9410 | Transfer Fm Gen Capital Impvmts Fund | 0 | 0 | 0 |
| | | | | <u>\$9,791,270</u> | <u>\$7,838,971</u> | <u>\$7,223,971</u> |
| | | | | <u>\$542,166,819</u> | <u>\$542,270,256</u> | <u>\$546,365,633</u> |