



**GREENSBORO CITY COUNCIL WORK SESSION
AGENDA
May 23, 2013 12pm**

1. FY 2013-2014 Recommended Budget

A. Overview of Budget- All Funds

- a. Expenditures
- b. Revenues

B. Follow-up Items

- 1. Mobile Command Operations Vehicle
- 2. School Crossing Guards
- 3. East White Oak
- 4. Proposed User Fees
- 5. County Funding
- 6. Housing/Nussbaum Fund

2. Fund Balance Overview

A. Various Fund Balances Updates

3. Cascade Saloon

4. Next Meetings

5. May 30, 2013 3pm

6. June 10, 2013 3pm



City of **GREENSBORO** *North Carolina*

FY 2013-2014

Manager's Recommended Budget

Council Work Session

May 23, 2013



Mobile Command Operations Vehicle

Outgrowth of Division substation conversations

- Fixed locations limit flexibility
 - Most expensive alternative (Rent/FF&E/Utilities)
 - Managerial issues – hours, supervision, public expectations
 - Cannot move with hotspot changes
- Mobile classrooms explored
 - Costly/impractical move and set-up
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Current Vehicle

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 - Limited space for people
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Mobile Command Operations Vehicle

- Flexible locations, dates/times based on needs
- Potential service point for community-based programs
- Crime deterrence delivered where desired
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Mobile Command Operations Vehicle

Service Life and Pricing

- Estimated service life: 15-20 years
- Turn-key customized vehicle: \$460K (\$23-31K/yr)
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School Crossing Guards

Reduction in School Crossing Guards

- Eliminate guards at 6 locations and reduce at 2 locations
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- Staff reviewed the following to identify the proposed locations:
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 - Whether it was a high traffic street, a neighborhood street, an intersection
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 - Crossings in blind curves or hillcrests were weighted accordingly
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Proposed Crossing Sites

- Industries of the Blind
- Claxton Elementary
- Guilford Middle
- Jackson Middle
- Peck Elementary (1 of 2)
- Pilot Elementary (1 of 2)
- Sternberger Elementary
- Washington Elementary



Proposed Budget Reduction

East White Oak

- Agreement includes:
 - City providing funding for roster position and heat/electric
 - City provides personnel to operate an after school and playground program throughout the year
- Actual expenses of \$15,665 in FY 10-11; \$14,686 in FY 11-12
- Three (3) year contract began on July 1, 2010 and will expire June 30, 2013
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FY 13-14 Proposed Fee Increases

- MLK Breakfast- Additional Sponsorships
- New Parks & Recreation Program Fees
 - Special Events
 - Sprayground Fee Group Charged
- Gillespie Golf Course Fees
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 - Over 90 days past due
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- Development Review Fee Increases
 - Water, Transportation & Planning Services
 - Proposed 31% average Cost Recovery (currently 25%)
 - 4 year strategy to get to 50% average cost recovery



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 - Increase in price for cemetery spaces
 - Increase in charge for Saturday, Sunday and Holiday services
- Internal Charges Changes
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 - Indirect Cost Charges to Non-General Funds



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- Raise rate over 5 years from 2.2X to 2.5X for outside customers; smaller rate increase for inside customers
- **FY 13-14 Increase= 3.5% inside & 7.5% outside**
- **Bill Increase* = \$1.29 inside & \$5.95 outside**

* Avg. residential bill is calculated at 6 units; 1 unit = 748 gallons

- F Y 13-14 budget \$101.2 million
- 5.1% or \$4.9 million above current year revised budget
- Water Rate Drivers
 - Regulatory
 - Infrastructure Rehab and Replacement
 - CIP Investment
 - Financial Position



FY 13-14 County Contracts

- Tax Collections
 - \$963,000
 - No variance from Recommended Budget
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 - City Budget: \$1,356,847
 - County Budget: \$1,301,524
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FY 13-14 County Contracts

Fire Districts

- Additional Revenue from PTI District Tax Rate Increase
 - 1 cent increase requested for PTI Airport special service district for FY 13-14
 - City Budget: \$0
 - County Budget: \$43,641
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- Total net for all contracts is a positive variance for City budget of \$20,717 if County adopts these budget items



Housing/Nussbaum Funds

Fiscal Year	PCD Nussbaum Budget	Additions to PCD Nussbaum Budget	PCD Nussbaum Budget Total	Allocations	Uses
Proposed FY 2013-14	\$ 1,700,000	\$ 196,393	\$ 1,896,393	\$ 1,179,231	Admin
				\$ 200,000	Asset Management
				\$ 60,000	Willow Oaks housing subsidies
				\$ 26,000	Homebuyer Education RFP
				\$ 16,000	Coley Jenkins
				\$ 123,552	Homeless Service Grants
				\$ 64,075	Housing Hotline
				\$ 14,097	GHC Operations
				\$ 88,438	City-wide housing rehab
			New	\$ 75,000	Homeowner Code Compliance
			New	\$ 50,000	Landlord Education Program
Total:				\$ 1,896,393	



Housing/Nussbaum Funds

Proposed Nussbaum Budget

- Holds Homeless Service Grants including grants to the Housing Coalition to support the Housing Hotline information and referral service and to offset operations costs at current year levels, however, the IRC received \$50,000 in direct city funding this year and compete in the RFP process for 13-14 funding
- Recommends \$125,000 to support new initiatives to address code compliance
- Directs \$200,000 for asset management to maintain city owned property
- Continues to provide Council mandated operations support for the Coley Jenkins housing development, a commitment that runs through 2015
- Holds the Nussbaum contribution to administrative costs at approx. 62% of the total allocation



Housing/Nussbaum Funds

FY 13-14	CoG	PEH
Emergency Solutions Grant	\$135,586	\$135,586
CDBG	\$110,000	
Nussbaum Fund	201,724	Combination of CDBG and Nussbaum
○ Service Providers	\$123,552	\$300,000
○ GHC Operations	64,075	-0-
○ Housing Hotline	14,097	-0-
TOTAL	\$447,310	\$513,758*
Net difference	\$ 66,448	
*Housing Hotline and GHC Operations would still need to be funded Does not address IRC funding		



FY 13-14 Next Steps

- Budget Work Sessions
 - Thursday, May 30th (3pm-5pm)
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City of **GREENSBORO** *North Carolina*

Cascade Saloon Update

Council Work Session
May 23, 2013





Agenda

- **Review Of RFP**
- **Review Eminent Domain Process**
- **Overview Of Legal Options**



Review Of RFP

- February 14 Work Session – Directed to develop RFP to stabilize
- Minimum level of work to stabilize and “arrest further deterioration of a historic property”
- Advertised March 10
- Pre-bid meeting on site March 21
 - Three firms attended
- Initial bid date of April 9
- Firms unanimously requested one additional week, April 16
- Two firms submitted bids



Review Of RFP

- Two bids received
 - Landmark Construction
 - BAR Construction
- Base bid
 - Stabilize exterior walls
 - Interior demolition
 - Replacing/repointing exterior masonry
- Alternate #1 – providing a new roof structure
- Alternate #2 – demolition and grading site



Review Of RFP

Bid summary

Contractor	Base Bid	Alt #1 - <i>roof</i>	Total	Alt. #2 - <i>demo</i>
Landmark	\$578,666	\$122,100	\$700,766	
Bar Construction	\$924,900	\$25,000	\$949,900	\$180,000



Review Of Eminent Domain Process

- Staff filed application for Certificate of Appropriateness
- Application provides the right to begin process to acquire through condemnation
- Guilford County Historic Preservation Commission approved application on March 19, 2013
- However, demolition will be delayed until March 19, 2014.



Review Of Eminent Domain Process

- Staff requested an appraisal to determine fair market value
- Appraisal considered the value based on following:
 - Comparative sales - \$350,000
 - Income from potential tax credits - \$126,000
 - Estimated cost to stabilize the structure - \$450,000
 - Low bid of \$700,776 from RFP process
- Net value was \$26,000
- Low return on investment
 - “the conclusion of appraiser is that the AS IS market value of this property is zero.”
- Owner could contest this value in condemnation case



Review Of Eminent Domain Process

- North Carolina Railroad Company (“NCR”) claims right of way through the property which would prevent a new structure from replacing Cascade Saloon, thus impacting redevelopment.
- Preservation Greensboro representatives suggested that no NCR right of way exists.
- However, NCR maps show the right of way through the property.
- If property is acquired by City – may be appropriate to have the courts determine if NCR has a right of way, as there is disagreement on this issue. City may not be able to raise issue if City does not have an ownership interest.



Overview Of Legal Options

- Demolition
- Repair/Stabilization (through Demolition By Neglect)
 - Process will be time consuming
- Acquisition of Property through Eminent Domain/Condemnation
 - Followed by Repair/Stabilization – contractors from RFP process
- Key issue – North Carolina Railroad Company Right of Way
 - *Extends throughout entire building*
 - *Can be exercised with 180 days notice*
 - *Can result in removal of building at owner's expense*
 - *Again, Preservation Greensboro suggests easement does not exist, NCRR disagrees. May require court determination.*



Overview Of Legal Options

Demolition

- City has order permitting demolition – survived court challenges
- To demolish, City still needs permission of Historic Preservation Commission – which City has obtained
- But demolition is delayed for one year until March of 2014 (can request waiver of delay period)
- While it would remove a problem structure – demolition would mean no replacement structure could be built due to railroad right of way (if right of way is determined to exist).



Overview Of Legal Options

Repair/Stabilization – Demolition By Neglect

- City can start demolition by neglect process – not used before
- Process can result in owner being required to repair the building
- Or City could repair building and place a lien on the property following a process
- Process can be held up at any number of points with multiple appeal options and will be time consuming



Overview Of Legal Options

Property Acquisition

- Voluntary – City can negotiate with owner if owner is willing to sell at reasonable price
- Eminent Domain – Redevelopment
 - City can use redevelopment authority to obtain property at fair market value - may or may not use Redevelopment Commission
 - May require multiple public hearings
 - City will then need to file condemnation action
 - May take anywhere from 6-12 months (possibly longer or shorter)
- Eminent Domain – Demolition of a Historic Property
 - As City applied for permission to demolish, can use eminent domain
 - Also requires condemnation action, and may be 6-12 month process
- Foreclosure for back taxes
 - County can foreclose, but right of redemption may prevent City acquisition



Overview Of Options

- Demolition
- Repair/Stabilization (through Demolition By Neglect)
- Acquisition of Property



Questions/Comments



City of **GREENSBORO** *North Carolina*

FY 2013-2014

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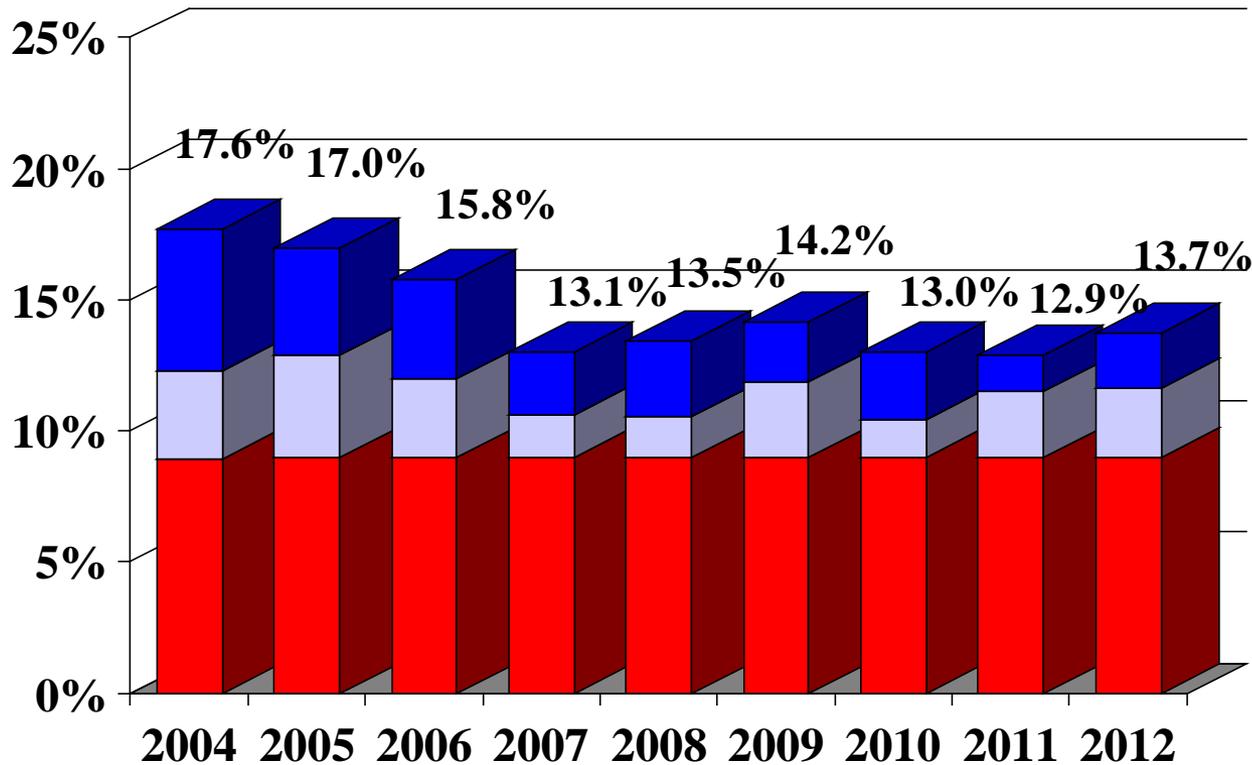
Fund Balance Update

Council Work Session
May 23, 2013

Fund Balance

- **Local Government Commission recommends:**
 - A minimum level of fund balance available for appropriation in the General Fund of 8% of the prior year's expenditures, in order to meet current obligations and prevent cash flow difficulties, and
 - Maintaining additional fund balance available for appropriation in the General Fund in case unforeseen needs or opportunities arise.
 - The additional amount would be influenced by such factors as the size of the unit, economic conditions, future capital outlay needs, stability of revenue sources and susceptibility to natural disasters.
- **City Council Adopted Policy on Fund Balance & Capital Reserve Account**
 - The City shall maintain an undesignated fund balance equal to 9% of the following year's General Fund adopted budget, with any amount in excess of 9% being credited to a capital reserve account until a minimum of \$10 million is accumulated.
 - Once the minimum goal is reached additional funds can be used for "pay-as-you-go" capital expenditures.
 - Before any appropriations can be made from the Undesignated Fund Balance of the General Fund, seven yes votes from the nine-member Council shall be required.
- **Available Fund Balance at May 23, 2013**
 - Undesignated Fund Balance = 9%
 - Capital Reserve = \$4.7M

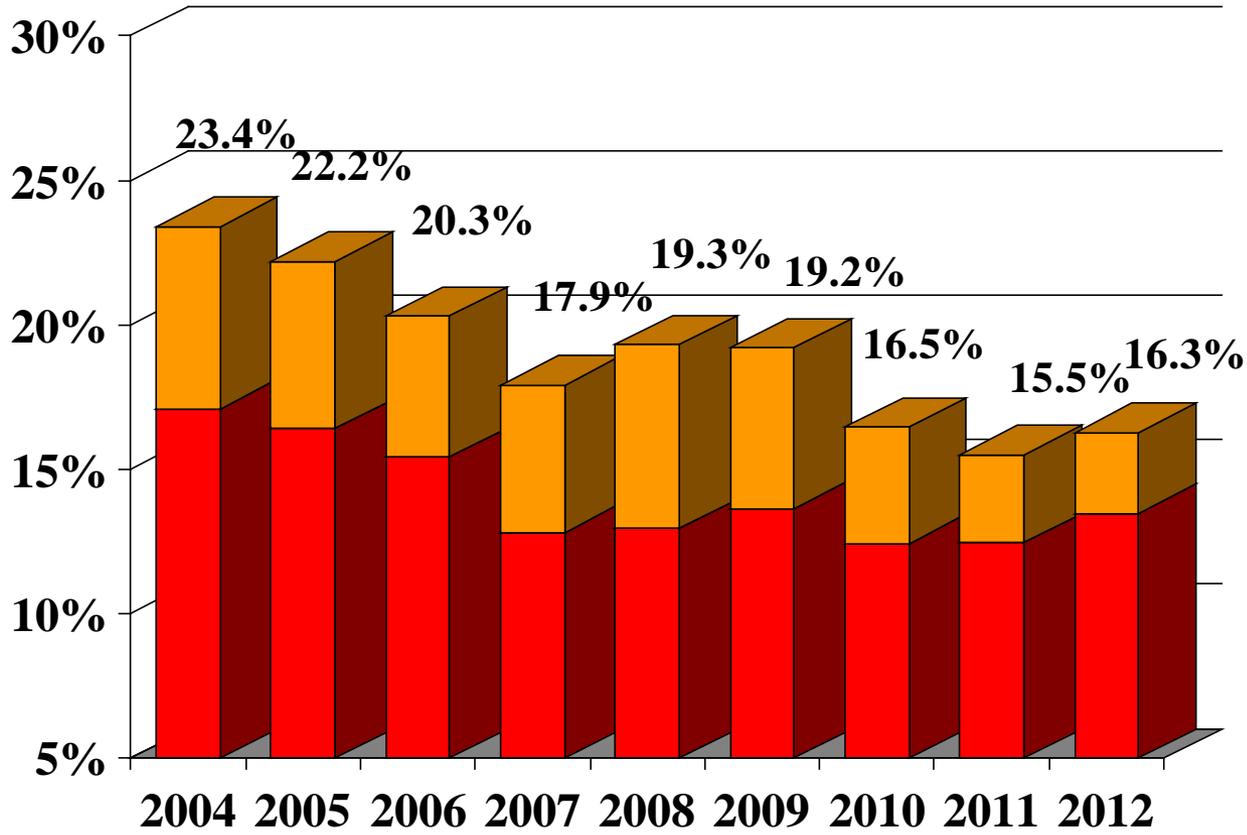
City of Greensboro Available Fund Balance-General Fund as % of Subsequent Year's Budget



<u>\$Millions</u>	
2004	37.3
2005	36.3
2006	35.3
2007	31.6
2008	34.5
2009	36.2
2010	33.1
2011	32.1
2012	34.8



**City of Greensboro
Available Fund Balance-General/Debt Service Funds
as % of Subsequent Year's Budget**



<u>\$Millions</u>	
2004	51.0
2005	49.1
2006	46.6
2007	44.2
2008	51.4
2009	51.0
2010	43.8
2011	40.0
2012	42.0

■	Debt Service
■	General Fund

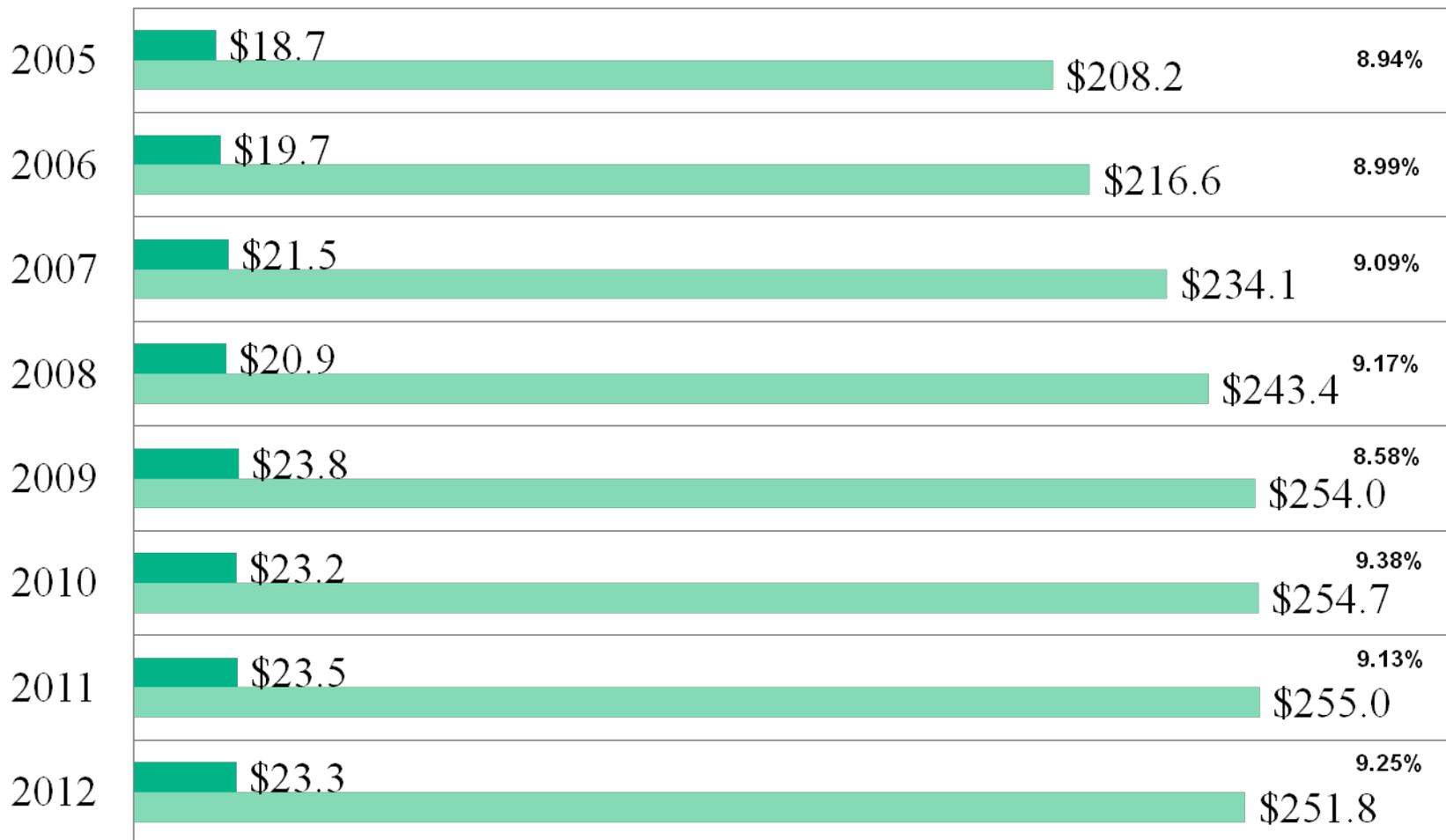
Municipal Governments in North Carolina
 General Fund Balance Available
 (for Municipalities w/o Electric Systems)
 Fiscal Year Ended June 30, 2012

Moody's GO Rating	50,000 & above Municipality	Population	General Fund		General Fund /Debt Service Fund	
			\$ Fund Balance Available GF	FBA as % GF Net Exp.	\$ FBA GF & DS Fund	\$ FBA as % GF & DS Fund Exp.
Aa1	Asheville	85,339	\$ 14,678,157	17.18		
Aa2	Burlington	50,587	45,779,222	93.95		
Aaa	Cary	139,169	95,087,716	68.93		
Aaa	Chapel Hill	57,757	15,938,256	32.54		
Aaa	Charlotte	751,999	103,382,000	18.64	329,711,000	47.80
Aaa	Durham	231,730	18,689,291	10.50	24,171,644	11.42
Aaa	Greensboro	272,190	34,806,833	14.25	42,044,329	15.64
A2	Jacksonville	74,610	12,784,688	31.47		
Aaa	Raleigh	412,311	165,146,513	48.22	165,146,513	48.22
Aa1	Wilmington	109,333	24,788,907	29.74		
Aaa	Winston-Salem	232,143	30,273,799	17.64	41,914,577	22.35
	Total		\$ 561,355,382	28.98		

Group Statistics 200,000 Population and Above:			
Range:			
Low est		\$ 24,171,644	11.42
Highest		\$ 329,711,000	47.80
Average		\$ 120,597,613	35.46

Aa1	High Point (Electric)	105,493	\$ 23,109,544	23.21	\$41,302,336	37.41
Aaa	Guilford County	495,231	\$ 91,570,327	16.66	91,570,327	16.66

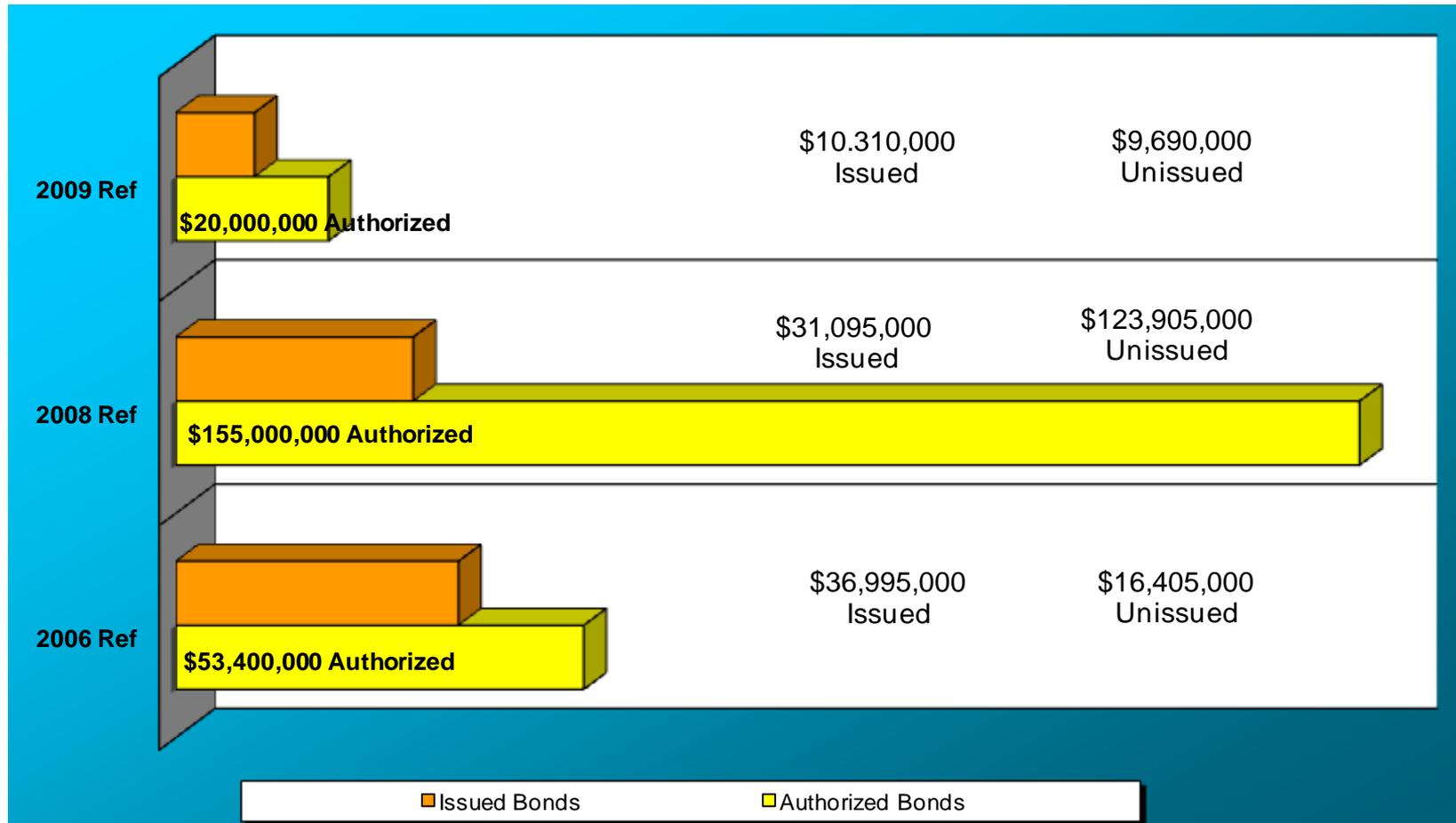
**Debt Service as a Percentage of General and Debt Service Fund Expenditures
(in millions)
Fiscal Year Ended June 30, 2012**



■ Debt Service ■ Operating Expenditures

Greensboro Target Not to Exceed: 10.0%
Median Moody's (AAA In All States): 9.7%

**Authorized and Issued GO Bonds
(in millions)
As of December 31, 2012**



Total Authorized = \$228.4M
Total Issued = \$78.4M

Total Unissued \$150M
(Issued over next 6 Fiscal Years)

FUND TYPES
For the Fiscal Year Ended June 30, 2011 and 2012

GOVERNMENTAL FUNDS

General Fund

Debt Service Fund

Special Revenue Funds:

Street and Sidewalk Revolving Fund
State Highway Allocation Fund
Cemetery Fund
Special Tax Districts Fund
Hotel / Motel Occupancy Tax Fund
Community Development Fund
HOME Program Fund
South Elm Street Redevelop Fund
Housing Partnership Revolving Fund
Workforce Investment Act
State and Federal Grants Fund
Emergency Telephone System Fund
Stimulus Grants Project Fund

Capital Projects Funds:

Street & Sidewalk Capital Projects
State Highway Allocation
General Capital Improvements

Bond Funds:

Street Improvement Bond Fund – Series 2003/06/08
Public Transportation Bond Fund – Series 2003/05/08
Parks and Recreation Bond Fund – Series 2003/05/06
Neighborhood Redevelopment Bond Fund – Series 05/06
Library Facilities Bond Fund – Series 2008
Historical Museum Bond Fund – Series 2008
Parks and Recreation Bond Fund – Series 2008
Economic Development Bond Fund – Series 2008
Fire Station Bond Fund – Series 2008
Public Buildings Bond Fund – Series 2008
War Memorial Stadium Bond Fund – Series 2008
Street Improvements Bond Fund – Series 2010
Parks & Recreation Bond Fund – Series 2010
Housing Bond Fund – Series 2010
Natural Science Center Bond Fund – Series 2010

Permanent Fund:

Perpetual Care Fund

PROPRIETARY FUNDS

Enterprise Funds:

Water Resources Fund
Stormwater Management Fund
War Memorial Coliseum Fund
Solid Waste Management Fund
Parking Facilities Fund

Internal Service Funds:

Equipment Services Fund
Technical Services Fund
Information Systems Fund
Graphic Services Fund
Employee Risk Retention Fund
General Risk Retention Fund
Capital Leasing Fund
Guilford Metro Communications

OTHER FUNDS

Police Special Separation Allowance Fund (Trust Fund)

Other Post Employment Benefit (OPEB) (Trust Fund)

Greensboro Transit Authority (Component Unit)

Note: Amounts represent fund balances as of June 30, 2011 and 2012 contained in the City's audited financial statements (unless otherwise noted). Amounts assigned for subsequent years' expenditures were appropriated to balance the following year's Adopted Budget.

General Fund

The General Fund is the principal fund of the City from which the major portion of the City's operations is financed. This fund finances the regular operation of all departments except Special Revenue Fund, Enterprise Fund and Internal Service Fund departments. A government may have only one General Fund. In FY 2013, \$1.9 million of the fund balance amount assigned for capital projects was appropriated for purchase of the YWCA property, the performing arts center project and the Carolina Field of Honor – current balance of \$4.7M before year-end adjustments for net revenue or net expenditures; below minimum \$10M Capital Reserve policy.

Fund Balances:	FY 2011	FY 2012
Nonspendable:		
Inventories	\$ 949,995	\$ 1,058,815
Prepaid Expenses	193,734	202,332
Restricted:		
Stabilization by State Statute	22,308,495	22,301,514
Assigned:		
Appropriations for Subsequent Years Exp.	2,321,163	4,675,905
Household Hazard Waste Program	1,153,383	691,450
Assigned for Capital Projects	6,390,884	6,616,637
Unassigned:		
Per 9% Fund Balance Policy	<u>22,447,490</u>	<u>22,822,841</u>
Total Fund Balances	<u>\$55,765,144</u>	<u>\$58,369,494</u>

Debt Service Fund

This fund is used to account for the retirement of ad valorem tax-supported General Obligation Bonds, with the exception of bonds issued for the Technical Services Fund. A Debt Service Fund is not mandatory, but is used for ease of tracking and accumulating funds set aside to pay principal and interest payments when due. Some governmental entities combine this fund with their General Fund. Fund Balance decreased due to continued low interest earnings, which along with 7.25 cents of the property tax allocation support annual debt service, and is expected to decline to \$5.4M at 6-30-13. Achieving and maintaining the minimum \$10M fund balance goal is not likely to occur for five or more years due to lower than normal tax base growth & interest.

Fund Balances:	FY 2011	FY 2012
Restricted:		
Stabilization by State Statute	\$ 310,628	\$ 460,666
Assigned:		
Appropriations for Subsequent Years' Exp.	7,219,728	2,074,153
Assigned for Debt Service	<u>994,436</u>	<u>5,163,343</u>
Total Fund Balances	<u>\$ 8,524,792</u>	<u>\$ 7,698,162</u>

Special Revenue Funds

Special Revenue Funds account for proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital.

Street and Sidewalk Revolving Fund

The primary purpose of this fund is to finance the repair and or construction of streets and sidewalks. Revenues are derived primarily from street and sidewalk assessments. In FY 2013, the City made its final payment to Guilford County Schools, as part of the Red Light Camera settlement. Any amounts remaining in this fund at the end of June 30, 2013 will be transferred to the Street and Sidewalk Capital Project Fund and this fund will be closed. \$250,000 has been appropriated in FY 2013 for the purchase of R-O-W; approx. \$500,000 in cash remains as of May 2013 which will be advanced to fund federal/state transportation grant projects prior to being reimbursed by federal/state grant revenue.

Fund Balances:	FY 2011	FY 2012
Nonspendable:		
Assets Held for Resale	\$ 95,179	\$ 95,179
Restricted:		
Stabilization by State Statute	886,843	509,987
Committed:		
For Red Light Camera Settlement	1,224,450	612,226
Assigned:		
Appopr. for Subsequent Years' Exp.	<u>164,191</u>	<u>446,508</u>
Total Fund Balances	<u>\$2,370,663</u>	<u>\$1,663,900</u>

State Highway Allocation Fund

This fund was established to account for Powell Bill Funds which are derived from a one and three-fourths cents per gallon motor fuel tax. The State of North Carolina collects these monies and returns a proportionate share to local governments based on local street mileage and population. Expenditures from this fund are restricted to specific highway construction and maintenance costs.

Fund Balances:	FY 2011	FY 2012
Restricted:		
Restricted by Grantor Requirements	\$169,634	\$404,401
Assigned:		
Appopr. for Subsequent Years' Exp	<u>_____</u>	<u>100,000</u>
Total Fund Balances	<u>\$169,634</u>	<u>\$504,401</u>

Cemetery Fund

The Cemetery Fund is responsible for the operation and maintenance of three cemeteries. The cemeteries are perpetually endowed by the Perpetual Care Fund which receives one-fourth of all cemetery lot sales. All interest earned by the Perpetual Care Fund is restricted for operations of the Cemetery Fund.

Fund Balances:	FY 2011	FY 2012
Restricted:		
Stabilization by State Statute	\$12,492	\$10,673
Assigned:		
Approp. for Subsequent Years' Exp	47,969	
Committed:		
For Cemetery Maintenance	<u>169</u>	<u>68,074</u>
Total Fund Balances	<u>\$60,630</u>	<u>\$78,747</u>

Special Tax Districts Fund

This fund was established to account for a special tax on property in the College Hill and Charles B. Aycock Historic Districts, as authorized by voter referendum at \$0.05 per \$100 in FY 2011 and \$0.01 and \$0.05, respectively, in FY 2012. A Business Improvement District (BID) is also supported in downtown Greensboro at \$0.09 per \$100 through FY 2012. The rate was reduced to \$0.08 per \$100 starting in FY 2013. \$39,000 and \$142,000 of the assigned amounts held for Aycock and College Hill, respectively, were appropriated for subsequent years' expenditures. Committed fund balance of \$1,225,138 in FY 2012 is allocated as follows: Aycock \$386,010, College Hill \$576,299 and BID \$262,829.

Fund Balances:	FY 2011	FY 2012
Restricted:		
Stabilization by State Statute	\$ 50,588	\$ 48,793
Committed:		
For Special Tax Districts	1,158,671	1,225,138
Assigned:		
Approp. for Subsequent Years' Exp	<u>181,000</u>	<u>181,000</u>
Total Fund Balances	<u>\$1,390,259</u>	<u>\$1,454,931</u>

Hotel/Motel Occupancy Tax Fund

This fund was established to account for a 3% room occupancy tax levied on hotels and motels located within the City limits. This tax revenue is currently dedicated to debt service on certificates of participation and limited obligation bonds issued by the City to finance improvements at the Greensboro War Memorial Coliseum Complex, including the Greensboro Aquatic Center. Revenues are also derived from contributions from the Greensboro Tourism Development Authority to fund specific projects.

Fund Balances:	FY 2011	FY 2012
Restricted:		
Stabilization by State Statute	\$218,947	\$268,272
Committed :		
For Debt Service		204,059
Assigned :		
Appopr. for Subsequent Year's Exp.	206,300	
Total Fund Balances	<u>\$425,247</u>	<u>\$472,331</u>

Community Development Fund

The purpose of the Community Development Fund is to account for projects financed primarily with Community Development Block Grant funds which are used for revitalization of low and moderate income areas. Grant funding is received on a reimbursement basis, following reporting of eligible expenditures. Deficit amounts are offset by federal/state grants receivable.

Fund Balances:	FY 2011	FY 2012
Restricted:		
Stabilization by State Statute	\$ 318,909	\$ 458,602
Unassigned	(746,625)	(815,384)
Total Fund Balances	<u>\$(427,716)</u>	<u>\$(356,782)</u>

HOME Program Fund

The purpose of the HOME Program Fund is to account for projects financed with Housing and Urban Development grant funds which are used for revitalization of low and moderate income areas.

Fund Balances:	FY 2011	FY 2012
Restricted:		
Stabilization by State Statute	\$187,853	\$ 6,937
Unassigned	(28,818)	(83,119)
Total Fund Balances	<u>\$159,035</u>	<u>\$(76,182)</u>

South Elm Street Redevelopment Fund

The purpose of the South Elm Street Redevelopment Fund is to account for funds used to assess and remedy environmental contamination in order to implement planned redevelopment of properties in the South Elm Street area.

Fund Balances:	FY 2011	FY 2012
Restricted:		
Stabilization by State Statute	\$145,519	\$ 85
Committed:		
For Housing and CD		46,656
Unassigned:	<u>(109,492)</u>	
Total Fund Balances	<u>\$ 36,027</u>	<u>\$46,741</u>

Housing Partnership Revolving Fund

In FY 2011 and 2012, 0.70 cents of the property tax rate was allocated to the Housing Partnership Revolving Fund. This revenue provides resources to fund low and moderate income housing initiatives approved by City Council, including grant/loan programs, construction/renovation projects, and cooperative efforts with private and not-for-profit organizations.

Fund Balances:	FY 2011	FY 2012
Restricted:		
Stabilization by State Statute	\$1,404,324	\$ 834,648
Committed:		
Committed for Housing and CD	473,552	1,060,298
Assigned:		
Apprpr. for Subsequent Year's Exp.	<u>308,657</u>	<u>8,510</u>
Total Fund Balances	<u>\$2,186,533</u>	<u>\$1,903,456</u>

Workforce Investment Act

The purpose of the Workforce Investment Act is to account for Department of Labor grant funds used to establish programs for employment and classroom training activities.

Fund Balances:	FY 2011	FY 2012
Restricted:		
Stabilization by State Statute	\$ 189,130	\$397,659
Unassigned	<u>(181,634)</u>	<u>(391,997)</u>
Total Fund Balances	<u>\$ 7,496</u>	<u>\$ 5,662</u>

State and Federal Grants Fund

The purpose of the State and Federal Grants Fund is to account for various projects financed primarily with State or Federal aid.

Fund Balances:	FY 2011	FY 2012
Restricted:		
Stabilization by State Statute	\$1,773,290	\$ 2,366,015
Unassigned	<u>(1,709,535)</u>	<u>(1,378,654)</u>
Total Fund Balances	<u>\$ 63,755</u>	<u>\$ 987,361</u>

Stimulus Grants Project Fund

The purpose of the Stimulus Grants Project Fund is to account for various projects financed primarily with federal stimulus (ARRA) funds.

Fund Balances:	FY 2011	FY 2012
Restricted:		
Stabilization by State Statute	\$ 3,062,370	\$ 589,376
Unassigned	<u>(2,043,958)</u>	<u>(123,106)</u>
Total Fund Balances	<u>\$ 1,018,412</u>	<u>\$ 466,270</u>

Emergency Telephone System Fund

This fund oversees the activities of the Guilford Metro 911 Emergency Telephone System. The Guilford Metro 911 Communications became a separate City of Greensboro Department in July 2004. Because of state requirements, the operating budgets were divided in FY 2011 to segregate the communications/dispatching function from activities solely related to the 911 function. This fund is supported by 911 surcharge fees.

Fund Balances:	FY 2011	FY 2012
Restricted:		
Stabilization by State Statute	\$127,624	\$157,503
Committed:		
For 911 Program		266,215
Assigned:		
Appopr.for Subsequent Years' Exp.	<u>785,295</u>	<u>34,410</u>
Total Fund Balances	<u>\$912,919</u>	<u>\$458,128</u>

Capital Projects Fund

Capital Projects Funds are used to account for all major capital improvements primarily financed with the proceeds of general obligation bond sales. The funds presented in this section represent those which account for general government improvements. Improvements associated with proprietary operations are reported in the Enterprise Funds and Internal Service Funds sections. The “Series” associated with Bond Funds denotes the year the bonds were issued.

Fund Balances:	FY 2011	FY 2012
Restricted:		
Restricted by Grantor Requirements – State Highway Allocation	\$ 3,398,634	\$ 2,417,455
Restricted by Bond Covenants – Street Improvement Bond Fund – 2003/06/08	20,845,103	10,069,017
Restricted by Bond Covenants – Parks and Recreation Bond Fund – 2003/05/06	5,232,306	3,877,846
Restricted by Bond Covenants – Public Transportation Bond Fund – Series 2003/05/08	520,943	404,209
Restricted by Bond Covenants – Neighborhood Redevelopment Bond Fund – Series 05/06	949,297	719,615
Restricted by Bond Covenants – Fire Station Bond Fund – Series 2008	1,012,186	(21,339)
Restricted by Bond Covenants – Library Facilities Bond Fund – Series 2008	828,567	390,339
Restricted by Bond Covenants – Economic Development Bond Fund – Series 2008	4,456,097	2,704,282
Restricted by Bond Covenants – Historical Museum Bond Fund – Series 2008	1,313,256	848,530
Restricted by Bond Covenants – Public Buildings Bond Fund – Series 2008	83,180	
Restricted by Bond Covenants – War Memorial Stadium Bond Fund – Series 2008	1,535,410	1,410,640
Restricted by Bond Covenants – Parks and Recreation Bond Fund – Series 2010	638,196	597,875
Restricted by Bond Covenants – Street Improvement Bond Fund – Series 2010	2,394,279	1,670,847
Restricted by Bond Covenants – Natural Science Center – Series 2010	(227,500)	(574,575)
Assigned:		
For Capital Projects – Street & Sidewalk Capital Projects	369,937	71,310
For Capital Projects – General Capital Improvement Fund	<u>675,507</u>	<u>874,729</u>
Total Fund Balances	\$44,025,398	\$25,460,780

Perpetual Care Fund (Permanent Fund)

The purpose of this fund is to account for monies to be used in the maintenance of the City's cemeteries. A contribution of one-fourth of all lot sales from the Cemetery Fund is the only funding source of this fund. Income earned from the investment of the assets of this fund is credited directly to the Cemetery Fund to partially defray the costs of cemetery operations under provisions of the City Charter. No part of the principal may be expended from this fund, which classifies this fund as a Nonexpendable Trust Fund. No expenses were recorded in this fund during the current year.

Fund Balances:	FY 2011	FY 2012
Nonspendable:		
Permanent Corpus	<u>\$2,178,024</u>	<u>\$2,216,735</u>
Total Fund Balances	<u>\$2,178,024</u>	<u>\$2,216,735</u>

Enterprise Funds

Enterprise Funds are accounted for on a budgetary basis during the fiscal year but are converted to the full accrual basis at year-end. Fund balances below represent net assets of the systems (including property, plant and equipment/depreciation, net of outstanding debt and other liabilities) and have been restated to conform to the reporting format of the governmental funds.

Water Resources Fund

The Water Resources Fund provides services to over 100,000 customers and is designed to be self-supporting. Revenues are sufficient to meet the operating expenses and to provide funds for water and sewer line construction and rehabilitation. These revenues are also used to provide for principal and interest on all water and sewer debt. Continued expansion of the water and sewer system has been necessary to provide for the increase in residential, commercial and industrial requirements along with regulatory requirements. Combined Enterprise System Revenue bonds outstanding are recorded in this fund. Debt service for the revenue bonds is paid from the system's user fees and not from the full faith and credit of the City (property tax levy). In FY 2011 and FY 2013 fund balance of \$5,090,400 and \$3,095,000 was appropriated to retire debt.

Fund Balances:	FY 2011	FY 2012
(1) Nonspendable or Restricted	\$332,326,814	\$317,233,449
(1) Assigned:		
Appropriated for Subsequent Years' Exp	250,083	5,483,141
(1) Unassigned	<u>25,581,936</u>	<u>23,749,805</u>
<i>Operating Fund</i>	<u>358,158,833</u>	<u>346,466,395</u>
(2) Nonspendable or Restricted	1,227,326	315,755
(2) Unassigned:	<u>10,293,612</u>	<u>6,264,458</u>
<i>Capital Reserve Fund</i>	<u>11,520,938</u>	<u>6,580,213</u>
(3) Nonspendable or Restricted	25,780,416	38,355,053
(3) Assigned:		
For Capital Projects	<u>15,209,781</u>	<u>21,066,928</u>
<i>Capital Improvement Fund</i>	<u>40,990,197</u>	<u>59,421,981</u>
(4) Nonspendable or Restricted	3,895,953	6,395,316
(4) Assigned:		
For Capital Projects	<u>377,683</u>	<u>(412,447)</u>
<i>County Construction Fund</i>	<u>4,273,636</u>	<u>5,982,869</u>
(5) Nonspendable or Restricted Series 2007 Bonds	(3,040,098)	(1,193,744)
(5) Assigned:		
For Capital Projects	<u>3,424,874</u>	<u>2,721,234</u>
<i>Series 2007 Bond Fund</i>	<u>384,776</u>	<u>1,527,490</u>
(6) Nonspendable or Restricted Series 2009 Bonds	(8,669,818)	(2,905,402)
(6) Assigned:		
For Capital Projects	<u>9,484,974</u>	<u>5,040,078</u>
<i>Series 2009 Bond Fund</i>	<u>815,156</u>	<u>2,134,676</u>

(7) Nonspendable or Restricted	19,888,479	20,702,691
(7) Assigned:		
For Capital Projects	<u>1,076,976</u>	<u>262,764</u>
<i>Capital Improvement Fund- Incinerator Project</i>	<u>20,965,455</u>	<u>20,965,455</u>
Total Fund Balances	<u>\$437,108,991</u>	<u>\$443,079,079</u>

Stormwater Management Fund

This fund was established to account for the federally mandated program of stormwater system management, which is supported by a citywide stormwater fee.

Fund Balances:	FY 2011	FY 2012
(1) Nonspendable or Restricted	\$50,741,558	\$49,896,705
(1) Assigned:		
Apprpr. for Subsequent Years' Exp	100	
(1) Unassigned	<u>6,345,601</u>	<u>7,673,810</u>
<i>Operating Fund</i>	<u>57,087,259</u>	<u>57,570,515</u>
(2) Nonspendable or Restricted	1,434,705	2,707,542
(2) Assigned:		
For Capital Projects	<u>8,936,613</u>	<u>7,433,575</u>
<i>Capital Improvements Fund</i>	<u>10,371,318</u>	<u>10,141,117</u>
Total Fund Balances	<u>\$67,458,577</u>	<u>\$67,711,632</u>

War Memorial Coliseum Fund

This fund administers monies necessary for the operation of the complex responsible for bringing top artists in the entertainment, educational and sports fields to Greensboro. The Coliseum Complex consists of an arena with a seating capacity of 23,500, an auditorium with a seating capacity of 2,400 and meeting and exhibition facilities of 167,000 square feet.

Contributions from catering agreements, Ticketmaster and proceeds from an energy efficiency financing agreement are recorded in the Coliseum Improvements (Capital Project) Fund.

Fund Balances:	FY 2011	FY 2012
(1) Nonspendable or Restricted	\$41,055,679	\$35,379,761
(1) Unassigned	<u>437,451</u>	<u>258,431</u>
<i>Operating Fund</i>	<u>41,493,130</u>	<u>35,638,192</u>
(2) Nonspendable or Restricted	3,028,047	6,647,190
(2) Assigned:		
For Capital Projects	<u>312,888</u>	<u>104,865</u>
<i>Coliseum Improvements Fund</i>	<u>3,340,935</u>	<u>6,752,055</u>
(3) Nonspendable or Restricted	17,928,935	19,037,223
(3) Assigned:		
For Capital Projects	<u>972,486</u>	<u>(135,802)</u>
<i>Aquatic Center Bond Fund</i>	<u>18,901,421</u>	<u>18,901,421</u>
Total Fund Balances	<u>\$63,735,486</u>	<u>\$61,291,668</u>

Solid Waste Management Fund

This fund accounts for waste disposal and recycling operations of the City at the landfill and transfer station. Debt service on special obligation bonds issued in 2005 (\$8.4 million) to fund the construction of the transfer station is included in this fund. Closure and post-closure care costs for a landfill are maintained for 30+ years by the site owner and recorded in the financial statements.

Fund Balances:	FY 2011	FY 2012
(1) Nonspendable or Restricted	\$(16,415,567)	\$(15,491,877)
(1) Assigned:		
Apprpr. for Subsequent Years' Exp	1,971,221	1,466,148
(1) Unassigned	<u>4,559,177</u>	<u>2,533,827</u>
<i>Operating Fund</i>	<u>(9,885,169)</u>	<u>(11,491,902)</u>
(2) Nonspendable or Restricted	1,665	1,232
(2) Unassigned	<u>508,702</u>	<u>514,215</u>
<i>Capital Reserve Fund</i>	<u>510,367</u>	<u>515,447</u>
(3) Nonspendable or Restricted	3,629,206	3,628,337
(3) Assigned:		
For Capital Projects	<u>127,466</u>	<u>(177,519)</u>
<i>Capital Improvements Fund</i>	<u>3,756,672</u>	<u>3,450,818</u>
Total Fund Balances	\$ <u>(5,618,130)</u>	\$ <u>(7,525,637)</u>

Parking Facilities Fund

This fund accounts for revenues and expenses related to City-owned parking garages, lots and curbside parking spaces. The City currently operates four parking garages providing over 2,800 parking spaces in the Center City area.

Fund Balances:	FY 2011	FY 2012
(1) Nonspendable or Restricted	\$14,054,475	\$13,391,262
(1) Assigned:		
Apprpr. for Subsequent Years' Exp	322,852	137,322
(1) Unassigned	<u>457,857</u>	<u>1,110,799</u>
<i>Operating Fund</i>	<u>14,835,184</u>	<u>14,639,383</u>
(2) Nonspendable or Restricted		661
(2) Unassigned	<u>905,249</u>	<u>627,133</u>
<i>Capital Reserve Fund</i>	<u>905,249</u>	<u>627,794</u>
(3) Nonspendable or Restricted		188,054
(3) Assigned:		
For Capital Projects		<u>53,487</u>
<i>Capital Improvements Fund</i>		<u>241,541</u>
Total Fund Balances	\$ <u>15,740,433</u>	\$ <u>15,508,718</u>

Internal Service Funds

Internal Service Funds are accounted for on a budgetary basis during the fiscal year but are converted to the full accrual basis at year-end. Fund balances below represent net assets of the funds (including property, plant and equipment/depreciation, net of outstanding debt and other liabilities) and have been restated to conform to the reporting format of the governmental funds.

Equipment Services Fund

This fund accounts for the costs of operating a maintenance facility and fueling services for on-road and off-road vehicles and equipment used by City departments. Departments are billed for the costs of operation. All vehicles and equipment are owned and replaced by the fund.

Fund Balances:	FY 2011	FY 2012
Nonspendable or Restricted	\$21,201,723	\$19,959,031
Assigned:		
Appropriations for Subsequent Years' Exp	417,004	3,739,893
For Fire Truck Replacement	3,927,210	3,764,158
For Refuse Loader Replacement	7,472,106	5,814,487
Total Fund Balances	<u>\$33,018,043</u>	<u>\$33,277,569</u>

Technical Services Fund

This fund accounts for the City's two-way radio system and the Police mobile data system, including any peripheral equipment, except the computer hardware or software. The user departments are billed for the costs of operation.

Fund Balances:	FY 2011	FY 2012
(1) Nonspendable or Restricted	\$(2,635,363)	\$(2,935,099)
(1) Assigned:		
Appropriations for Subsequent Years' Exp	663,794	162,900
(1) Unassigned	<u>6,220,219</u>	<u>2,303,595</u>
Operating Fund	<u>4,248,650</u>	<u>(468,604)</u>
(2) Nonspendable or Restricted		1,623,055
(2) Assigned:		
For Capital Projects		<u>3,685,298</u>
Capital Improvements Fund		<u>5,308,353</u>
Total Fund Balances	<u>\$4,248,650</u>	<u>\$4,839,749</u>

Information Systems Fund

This fund accounts for the costs of operating, maintaining and supporting the City's network, server and telecommunications infrastructure. The user departments are billed for the costs of operation.

Fund Balances:	FY 2011	FY 2012
Nonspendable or Restricted	\$ 778,730	\$ 608,857
Assigned:		
Apprpr. For Subsequent Years' Exp	791,591	1,788,819
Unassigned	<u>2,061,956</u>	<u>261,776</u>
Total Fund Balances	<u>\$3,632,277</u>	<u>\$2,659,452</u>

Graphic Services Fund

This fund accounts for all in-house printing services provided to the City, Guilford County and other agencies. The cost of providing this service is billed to user departments.

Fund Balances:	FY 2011	FY 2012
Nonspendable or Restricted	\$ 24,652	\$ 7,262
Unassigned	182,266	94,320
Total Fund Balances	<u>\$206,918</u>	<u>\$101,582</u>

Employee Risk Retention Fund

This fund is maintained for employee and retiree health, life, dental and workers' compensation coverage. The City "self-funds" all claims made as well as administration costs from accumulated fund balances, except for Life insurance, which is a premium-based program. Any contemplated new benefits, such as Part-Time employee benefits which were initiated several years ago, along with all retiree benefits are paid from this fund. Third party administrators manage claims processing activities and provide reporting and analysis to City officials. **Employees' and the City's contributions are deposited as revenue into this fund, with corresponding expenditures for the City's contributions charged to the various employees' departmental budget accounts in the fringe benefit line items.** Each year, an executive benefit review committee determines the amount that individual employees will pay, as well as the City's contributions to this fund toward health benefits received. Periodically, Human Resources "bids out" administration of each of the benefit plans, as well as analyzes the makeup and types of benefits offered.

Every two years, an outside actuary performs a study to determine the amount of balances to hold on hand for future workers compensation claims and we record an amount, within the range of estimates provided. In practice, we try to keep several months of health claim payments on hand, based on recent health claims trends and to sustain us during years of significant claims increases. New accounting for retiree benefits (Other Post Employment Benefits – OPEB) was implemented in FY08 which will impact continued planning for this fund. In FY 2009 – FY 2012, \$5 million has been contributed to an OPEB Trust Fund, administered by the State Treasurer, to pay future claims.

Fund Balances:	FY 2011	FY 2012
Nonspendable or Restricted	\$ 107,818	\$ 35,913
Assigned:		
Appr. for Subsequent Years' Exp	2,030,153	2,269,862
Health and Life Program	12,422,224	6,984,995
Worker's Compensation Program	5,495,467	8,592,132
Dental Program	<u>1,604,459</u>	<u>1,760,853</u>
Total Fund Balances	<u>\$21,660,121</u>	<u>\$19,643,755</u>

General Risk Retention Fund

This fund was established as a risk retention fund to accumulate claim reserves and to pay claims and administrative fees for general liability, vehicle liability, public official liability, law enforcement liability and underground storage tank liability. Each department pays a portion of its budget to the fund, based on claims history and estimated future claim trends. Every two years, an actuary determines appropriate claim reserve levels and departmental rates may be adjusted, going forward. No rate increases have occurred for the past five years. Claims of the City are handled and processed by an independent third party adjuster, up to \$50,000. Claims above that amount are referred to the City Attorney's Office for consideration. Amounts primarily reported as "Reserved" herein, are on deposit with the Local Government Excess Liability Fund (ELF), for self-funding of claims up to certain tiered amounts, on either a withdrawal or pay back basis arrangement for five local governments in the area. Excess liability coverage for the City is derived from the self-funding balances on deposit with the ELF. Claims up to a \$100,000 retention are paid from the General Risk Retention Fund budget, with claims exceeding \$100,000 paid from the ELF.

Fund Balances:	FY 2011	FY 2012
Nonspendable or Restricted	\$15,487,198	\$15,687,342
Assigned:		
Appr. for Subsequent Years' Exp	229,348	279,987
For General Liability	2,701,529	2,308,357
For Auto Liability	3,106,883	3,277,412
For Public Officials Liability	3,041,647	2,874,614
For Law Enforcement Liability	2,907,961	2,979,493
For Underground Storage Tanks	<u>50,217</u>	<u>34,503</u>
Total Fund Balances	<u>\$27,524,783</u>	<u>\$27,441,708</u>

Capital Leasing Fund

This fund was established to account for major equipment and computer-related purchases financed with lease-purchase agreements, property acquisitions, and energy efficiency financing transactions.

Fund Balances:	FY 2011	FY 2012
Nonspendable or Restricted	\$842,201	\$1,339,552
Assigned:		
Appr. for Subsequent Years' Exp	36,231	200,000
For Equip Purchases, Property Trans.	<u>2,734,387</u>	<u>1,764,159</u>
Total Fund Balances	<u>\$3,612,819</u>	<u>\$3,303,711</u>

Guilford Metro Communications Fund

This fund was established in FY 2011 to account for communications/dispatching, separate from actual 911 activities. The fund is supported by contributions from the City of Greensboro General Fund and Guilford County.

Fund Balances:	FY 2011	FY 2012
Nonspendable or Restricted	\$(138,310)	\$ (77,244)
Assigned:		
Appopr. for Subsequent Years' Exp		878,118
Unassigned	<u>1,672,580</u>	<u>706,097</u>
Total Fund Balances	<u>\$1,534,270</u>	<u>\$1,506,971</u>

Total of All Governmental Funds (6/30/11 and 6/30/12)

Nonspendable:	FY 2011	FY 2012
Inventories	\$ 949,995	\$ 1,058,815
Prepaid Expenses	193,734	202,332
Assets Held for Resale	95,179	95,179
Permanent Corpus	<u>2,178,024</u>	<u>2,216,735</u>
Total Nonspendable	<u>3,416,932</u>	<u>3,573,061</u>
Restricted:		
For Stabilization by State Statute	30,997,012	28,410,730
By Bond Covenants	33,581,320	22,097,286
By Grantor Requirements	<u>3,568,268</u>	<u>2,821,856</u>
Total Restricted	<u>68,146,600</u>	<u>53,329,872</u>
Committed:		
For Red Light Camera Settlement	1,224,450	612,226
For Cemetery Maintenance	169	68,074
For Special Tax Districts	1,158,671	1,225,138
For Debt Service		204,059
For Housing and CD	473,552	1,106,954
For 911 Program		<u>266,215</u>
Total Committed	<u>2,856,842</u>	<u>3,482,666</u>
Assigned:		
Appropriated for Subsequent Years' Exp	11,234,303	7,520,486
Household Hazardous Waste	1,153,383	691,450
For Debt Service	994,436	5,163,343
For Capital Projects	<u>7,436,328</u>	<u>7,562,676</u>
Total Assigned	<u>20,818,450</u>	<u>20,937,955</u>
Unassigned:		
Unassigned	<u>17,627,428</u>	<u>20,030,581</u>
Total Governmental Fund Balances	<u>\$112,866,252</u>	<u>\$101,354,135</u>

Total of All Other Funds (6/30/11 and 6/30/12)

Nonspendable or Restricted:	FY 2011	FY 2012
Enterprise Funds	\$486,867,775	\$494,289,208
Internal Service Funds	<u>35,668,649</u>	<u>36,248,669</u>
Total Nonspendable or Restricted	<u>522,536,424</u>	<u>530,537,877</u>
Committed:		
Enterprise Funds		
Internal Service Funds		
Total Committed	0	0
Assigned:		
Enterprise Funds	42,467,997	43,043,774
Internal Service Funds	<u>49,632,211</u>	<u>53,160,040</u>
Total Assigned	<u>92,100,208</u>	<u>96,203,814</u>
Unassigned:		
Enterprise Funds	49,089,585	42,732,478
Internal Service Funds	<u>10,137,021</u>	<u>3,365,788</u>
Total Unassigned	<u>59,226,606</u>	<u>46,098,266</u>
Total Fund Balances:		
Enterprise Funds	578,425,357	580,065,460
Internal Service Funds	<u>95,437,881</u>	<u>92,774,497</u>
Total	<u>\$673,863,238</u>	<u>\$672,839,957</u>

Police Special Separation Allowance Fund (Trust Fund)

This fund was established to account for special separation (pension) benefits, payable semi-monthly, to qualified law enforcement officers. The City is required to provide such benefits until each qualified law enforcement officer attains age 62. The City's contributions to this fund have been actuarially determined and will be funded by fringe benefit charges based on active police officers' salaries. The projected benefits are 27.9% funded as of June 30, 2012.

Fund Balances:	FY 2011	FY 2012
Restricted for Police Pension Benefits	<u>\$6,028,372</u>	<u>\$6,091,540</u>

Other Post Employment Benefits Trust Fund (OPEB Trust Fund)

This fund was established to account for assets held in trust for retirees and beneficiaries for certain health and life benefits following an employee’s retirement. The City’s contributions to this fund have been actuarially determined and cannot be used to satisfy any other obligations of the City. The projected benefits are 6.4% funded as of June 30, 2012.

Fund Balances:	FY 2011	FY 2012
Restricted for OPEB Benefits	\$3,263,218	\$5,385,473

Component Units (Other Funds)

Greensboro Transit Authority

The Greensboro Transit Authority (GTA) is responsible for operating the mass transit system in the municipal area. The members of the GTA’s governing board are appointed by City Council. City Council approves GTA’s budget, transit rates and maintains substantive approval over significant operating decisions. Transit taxes of \$0.035 and \$0.0337 per \$100 of assessed property valuation were levied under the taxing authority of the City and are included as part of the City’s total tax levy in FY 2011 and FY 2012 respectively. GTA outsources transit operations to a third party contractor. Certain Federal and State grants are awarded to the City from the Department of Transportation to conduct transportation planning activities, as well as purchase capital items and operate special transportation programs such as HEAT buses to connect the City’s colleges and universities. Additional grant funding was received to construct The Depot, Greensboro’s multimodal transportation center and a new GTA maintenance facility, which are currently operational.

Fund Balances:	FY 2011	FY 2012
Nonspendable or Restricted:		
<i>Operating Fund</i>	\$43,460,450	\$47,332,621
<i>Planning and Grant Fund</i>	21,991,823	22,188,249
Assigned:		
Appopr. for Subs Years’ Exp:		
<i>Operating Fund</i>	90,446	371,098
Unassigned:		
<i>Operating Fund</i>	3,354,110	2,809,373
<i>Planning and Grant Fund</i>	(2,689,426)	(45,807)
Total Fund Balances	\$66,207,403	\$72,655,534

Fiscal Year	PCD Nussbaum Budget	Additions to PCD Nussbaum Budget	PCD Nussbaum Budget Total	Allocations	Uses
FY 2010-11	\$ 1,691,577	\$ 803,209	\$ 2,494,786	\$ 1,577,880	Admin
				\$ 30,000	Sustainability
				\$ 50,000	Asset Management
				\$ 30,150	Home Repair
				\$ 14,400	Coley Jenkins
				\$ 50,000	Carry over - Willow Oaks
				\$ 291,430	Carry over - Assembly Rd
				\$ 44,936	Homeless Service Grants
				\$ 64,722	Hotline
				\$ 14,239	Housing Coalition Operations
				\$ 16,000	Carry over - TBRA admin
				\$ 39,493	10 year plan vouchers
				\$ 269,536	Carry over - day center
				\$ 2,492,786	
FY 2011-12	\$ 1,666,000	\$ 497,557	\$ 2,163,557	\$ 1,489,531	Admin
				\$ 129,431	Budget Reduction to Admin
				\$ 54,509	Asset Management
				\$ 50,000	Willow Oaks
				\$ 14,256	Coley Jenkins
				\$ 347,658	Homeless Service Grants
				\$ 64,075	Hotline
				\$ 14,097	Housing Coalition Operations
				\$ 2,163,557	
FY 2012-13	\$ 1,610,893	\$ 161,177	\$ 1,772,070	\$ 1,118,405	Admin
				\$ 150,000	Asset Management
				\$ 32,789	Willow Oaks
				\$ 26,000	Homebuyer Education RFP
				\$ 178,896	Eastside Park
				\$ 14,256	Coley Jenkins
				\$ 173,552	Homeless Service Grants
				\$ 64,075	Hotline
				\$ 14,097	Housing Coalition Operations
				\$ 1,772,070	
FY 2013-14 (Proposed)	\$ 1,700,000	\$ 196,393	\$ 1,896,393	\$ 1,179,231	Admin
				\$ 200,000	Asset Management
				\$ 60,000	Willow Oaks housing subsidies
				\$ 26,000	Homebuyer Education RFP
				\$ 16,000	Coley Jenkins
				\$ 123,552	Homeless Service Grants
				\$ 64,075	Housing Hotline
				\$ 14,097	Housing Coalition Operations
				\$ 88,438	City-wide housing rehab
				New \$ 75,000	Homeowner Code Compliance
				New \$ 50,000	Landlord Education Program
				\$ 1,896,393	

The Proposed Nussbaum Budget:

- Holds Homeless Service Grants including grants to the Housing Coalition to support the Housing Hotline information and referral service and to offset operations costs at current year levels, however, the IRC received \$50,000 in direct city funding this year and compete in the RFP process for 13-14 funding.
- Recommends \$125,000 to support new initiatives to address code compliance
- Directs \$200,000 for asset management to maintain city owned property
- Continues to provide Council mandated operations support for the Coley Jenkins housing development, a commitment that runs through 2015.
- Holds the Nussbaum contribution to administrative costs at approx. 62% of the total allocation.

SCHOOL CROSSING GUARDS

Staff reviewed the following to identify the proposed locations:

- Consideration of the location of the post
- Whether it was a high traffic street, a neighborhood street, an intersection
- The presence of a traffic control device
- The topography of the streets
- Crossings in blind curves or hillcrests were weighted accordingly
- Average the number of walkers passing through locations

School	Intersection	# Walkers in Morning	# Walkers in Afternoon	# of Guards	Council District	Proposed Elimination
Archer	Lourance @ Four Seasons	52	57	1	1	
Blind Crossing	W. Lee @ Tate Street	6	6	1	1	√
Bluford	Willow @ Tuscaloosa	20	10	1	1	
Foust	Floyd @ Foust St	49	30	1	1	
Jackson	Ontario @ Hardie	16	12	1	1	√
Jones	Ashe @ South	116	115	2	1	
Lincoln/Dudley	Lincoln @ Lee	129	86	2	1	
Murphey	Ontario @ Bundy Dr	12	29	1	1	
Peck (1 of 2)	Aycock @ Florida St	21	18	1	1	
Peck (2 of 2)	Florida @ VanWert	9	8	1	1	√
Wiley	Florida @ Orchard	8	0	1	1	
Bessemer	Huffine Mill @ Peterson	13	16	2	2	
Washington	Gorrell @ Law	9	8	1	2	√
Cone	Church @ 14th St	12	13	1	3	
Claxton	Pinetop Rd (in front of school)	158	64	1	4	√
General Greene	Benjamin Pkwy @ Westmoreland	24	27	2	4	
Lindley	Camden @ Scott	29	24	1	4	
Sternberger	N. Holden @ Christ Church	5	2	1	4	√
Guilford Middle	College Rd @ Guida Dr	0	3	1	5	√
Pilot (1 of 2)	Bridal Ridge @ Chimney Springs	14	19	1	5	√
Pilot (2 of 2)	Chimney Springs @ Carilla	7	11	1	5	

GILLESPIE GOLF COURSE FEE INCREASE

- Gillespie is the only course in the area that has a green fee good for all day. This proposal implements an 18-hole fee that is \$1.50 higher than the current fee. The current fee would then become a 9-hole fee. The proposal also includes implementing an 18 hole fee for Seniors, Juniors, and Ladies which would be \$1.00 more than the current nine-hole rate of \$9.00.

GREEN FEES	REGULAR RATES		SENIOR / LADY/ JUNIOR RATES		
	COURSE	9 HOLE GREEN FEE	18 HOLE GREEN FEE	9 HOLE GREEN FEE	18 HOLE GREEN FEE
CURRENT GILLESPIE PRICING		\$11.00	\$11.00	\$9.00	\$9.00
PROPOSED GILLESPIE PRICING		\$11.00	\$12.50	\$9.00	\$10.00

CART FEES	REGULAR RATES		SENIOR/ LADY/ JUNIOR RATES		
	COURSE	9 HOLE CART FEE	18 HOLE CART FEE	9 HOLE CART FEE	18 HOLE CART FEE
CURRENT GILLESPIE PRICING		\$5.50	\$8.50	\$5.50	\$5.50
PROPOSED GILLESPIE PRICING		\$6.00	\$10.00	\$5.50	\$5.50

COMBINED GREEN AND CART FEES	REGULAR RATES		SENIOR/ LADY/ JUNIOR RATES	
	9 HOLE	18 HOLE	9 HOLE	18 HOLE
CURRENT GILLESPIE RIDE PRICING	\$11.00	\$19.50	\$14.50	\$14.50
PROPOSED GILLESPIE RIDE PRICING	\$17.00	\$22.50	\$14.50	\$15.50

Parks & Recreation Special Event Fee Increase

This item is an increase in revenue totaling \$30,000 through an increase in special event permit fees and other fees related to special events. Based on recent data, staff projects approximately 154 events for 2013-14. The proposed fees are:

Special Event Permit Fees	Current Rate	Proposed Rate
Parade/Walk/Run	\$25.00	\$125.00
<i>Festivals</i>		
Non-Profit, No Sales	\$10.00	\$10.00
Non-Profit, w/Sales	\$50.00	\$200.00
For-Profit, w/Sales	\$200.00	\$200.00
Neighborhood Block Parties	\$30.00	\$50.00
General Street Closures	\$30.00	\$50.00

In order to achieve the overall fee increase, booth rental fees(including Aggie Fest) will need to be increased as follows:

Vendor Fees	Current Rate	Proposed Rate
<i>Merchandise</i>		
Double-Booth 12 x 24	\$300.00	\$400.00
Single Booth- 12 x 12	\$230.00	\$300.00
<i>Food</i>		
Standard 20 x 20	\$400.00	\$500.00
Oversized- 20 x 25	\$450.00	\$550.00

Events requiring closure of an entire regional park will increase to \$1,000. This is the same fee currently charged to reserve a Garden for the day.

Planning Item	Current Fee	Proposed FY 14 Fees	Percent Increase From FY 13
Applications to Boards of Adjustment (Initial and Rehearing)	\$160	\$200	25%
<u>Plan Reviews</u>			
Preliminary Subdivision	\$260	\$325	25%
<i>Per Lot</i>	\$40	\$40	0%
Preliminary Multifamily Development	\$400	\$500	25%
<i>Per unit</i>	\$25	\$25	0%
Nonresidential Plans	\$400	\$500	25%
<i>Per 1,000 sf</i>	\$20	\$20	0%
Condominium and Townhouse Declarations	\$75	\$75	0%
Final Plats	\$140	\$140	0%
<u>Exempt Recombination</u>			
<i>Plat</i>	\$0	\$70	N/A
<i>Deed</i>	\$0	\$29	N/A
Landscape Plan (after Site Plan Review Complete)	\$0	\$15	N/A
Tree/Land Disturbance Permit	\$0	\$15	N/A
TP/Landscape/Reinspection	\$0	\$30	N/A
<u>Planning Board</u>			
Petition to Close or Abandon a Street or Alley	\$275	\$275	0%
Request to Change Street Name	\$240	\$240	0%
Easement Release	\$160	\$160	0%
Text Amendment	\$0	\$119	N/A
Comp Plan Amendment	\$0	\$85	N/A
<u>Rezoning and Special Use Permit Applications</u>			
Less than 1 Acre	\$375	\$470	25%
1 Acre and Less Than 5 Acres	\$900	\$1,125	25%
5 Acres or More	\$1,500	\$1,500	0%
Request for an Overlay District	\$250	\$313	25%
Zoning Compliance Letters	\$25	\$25	0%
Zoning Letters Requiring Site Visits	\$65	\$65	0%
Family Care Home Radius Check	\$40	\$40	0%
<u>Signs</u>			
Business Signs and Billboards	\$70	\$70	0%
<u>Certificate of Appropriateness</u>			
Minor Work, Staff	\$0	\$34	N/A
Major alterations and additions/construction	\$0	\$66	N/A
After-the-fact COA Applications	\$0	\$115	N/A
<u>Water and Sewer Plan Review Fee</u>			
Linear Feet - 0-1,000	\$15	\$18	20%
Linear Feet - 1,001-2,000	\$25	\$31	24%
Linear Feet - 2,001-5,000	\$40	\$50	25%
Linear Feet - Over 5,000	\$60	\$75	25%
Lift Station Review	\$0	\$100	N/A
<u>Driveway Permit</u>			
Commercial Driveway Permit	\$45	\$55	22%
FY 13 Cost Recovery	25%		
FY 14 Proposed Cost Recovery	31%		
Planning Services Cost Recovery Fee Policies by City			
Charlotte - The city has a 100% cost recovery policy.			
Durham - 80% to 100% fee recovery for most large development review application types and it subsidizes small development review application types (e.g. small business owners, single family homeowners, small special use permit, etc.).			
Raleigh - At this time, Raleigh reports that it does not have a planning fee cost recovery policy.			
Winston-Salem - 80% cost recovery.			

PROPOSED
FEE SCHEDULE FOR CITY OF GREENSBORO CEMETERIES

Marker Installation Fee	\$125.00
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LOT PRICES – PER SPACE	CITY RESIDENT	NON-RESIDENT
Maplewood Cemetery	\$1,050 \$1,200	\$1,313 \$1,500
Green Hill Cemetery	\$1,050 \$1,200	\$1,313 \$1,500
Forest Lawn Cemetery	\$1,050 \$1,200	\$1,313 \$1,500
Veteran’s Circle Forest Lawn Cemetery	\$600	\$750
Cremation-Sized Plots	\$500 \$600	\$625 \$750

SERVICES	WEEKDAY 10:00 AM – 3:30 PM	SATURDAY	SUNDAY & CITY HOLIDAYS
Grave Opening-Adult	\$800	\$1,050 \$1200	\$1,200 \$1,500
Grave Opening-Child	\$450	\$550	\$550
Interring Urns of Ashes	\$400	\$600 \$700	\$700 \$900
Exhuming Bodies	\$2,000		
Exhuming Urns of Ashes	\$500		

**SURCHARGE FOR ANY SERVICE SCHEDULED PRIOR TO 10 AM OR AFTER 3:30 PM OR ARRIVING IN CEMETERY AFTER 4 PM REGARDLESS OF SCHEDULED TIME:
\$300 TO BE ADDED TO REGULAR DAILY FEE.**

NO FEES ARE CHARGED FOR THE SCATTERING OF ASHES OR FOR INTERMENTS IN FAMILY MAUSOLEUMS OR CRYPTS

Public comment welcomed at the Parks and Recreation Commission meeting on Wednesday, January 9th, 6:00 pm, Smith Senior Center, 2401 Fairview Street



Rate Proposal

Options	FY 13	FY 14	FY 15	FY 16	FY 17	FY 18	FY 19
Outside rate moves to 2.5X the inside rate over 5 years							
INSIDE %	3.00%	3.50%	3.50%	6.25%	6.00%	5.00%	6.25%
INSIDE BILL*	\$35.74	\$37.03	\$38.33	\$40.72	\$43.16	\$45.32	\$48.15
OUTSIDE %	7.50%	7.50%	7.50%	8.25%	8.00%	6.10%	6.25%
OUTSIDE BILL*	\$79.01	\$84.96	\$91.33	\$98.86	\$106.78	\$113.29	\$120.37
Outside/Inside	2.21	2.30	2.38	2.42	2.47	2.50	2.50

3.5% = \$1.29 per month for avg. inside customer

7.5% = \$5.95 per month for avg. outside customer

* Avg. residential bill is calculated at 6 units; 1 unit = 748 gallons