

TOTAL BUDGET— EXPENDITURES

The FY 11-12 Net Adopted Budget (all funds) is \$6.6 million, or 1.5%, higher than the revised FY 10-11 budget. An accounting change in the recording of event related revenues and expenditures increases the Coliseum budget, both revenue and expense, by \$10 million. Absent this accounting change, the net adopted budget would actually be \$3.4 million, or 0.8% below, the FY 10-11 budget. Budget changes in various funds and departments, particularly the service reductions and FTE deletions included to balance the budget, are described in greater detail throughout this document.

Briefly reviewing the major result areas, the Infrastructure Result Area, the largest service area at \$226.7 million, shows an increase of \$9.5 million. The Coliseum Fund is included in this result area and the previously noted accounting change drives this increase. Among major non General Funds, both the Water Resources Fund (\$91.0 million) and the Solid Waste Management Fund (\$18.4 million) show no growth as compared to the current year.

The Public Safety Result Area is increasing by \$606,000 or 0.5%. Guilford Metro 911 is adding twelve call taking positions to begin segregating call intake and call dispatch duties. Based on an agreement with Guilford County effective July 1, the City will no longer make contributions for the county animal shelter.

Even though the budget includes \$300,000 for the opening of Keeley Park, the Culture, Recreation and Community Character Result Area still shows a \$389,000, or 1.2%, decrease. Other operations Result Areas and their budget changes include Economic and Community Development (reduction of \$86,000, or 1.1%) and General Government (increase of about \$11,000).

The Projected FY 12-13 Budget is 4.0% higher than the FY 11-12 Adopted Budget. The projected budget includes the planned opening of the Old Randleman Road Fire Station and the Hilltop Road Recreation Center.

Total Net Expenditures by Expenditure Category

Category	2009-10 Actual	2010-11 Budget	2011-12 Adopted	2012-13 Projected
Personnel Costs	190,042,157	194,002,190	194,637,245	201,219,593
Maintenance & Operations	144,915,022	162,211,404	178,237,059	185,681,924
Debt Service	52,868,456	60,657,922	56,065,874	54,551,552
Capital Outlay	9,546,727	15,367,556	9,874,826	14,800,000
Total Expenditures	397,372,362	432,239,072	438,815,004	456,253,069

Budgeted personnel costs are slightly higher (about \$635,000) than the current year budget, including a net increase of about 2.5 full-time equivalent (FTE) positions. As part of the organization's overall budget balancing strategy, approximately 35.5 FTE positions have been eliminated. These position reductions are discussed in detail in the appropriate departmental budget pages throughout the document.

The salary portion of budgeted personnel costs is declining by 0.4%. The benefits portion is increasing by 2.1% (about \$1.1 million) with a \$1.1 million increase in the City's contribution to the state retirement system on behalf of its employees, as required by the retirement system.

Maintenance and operations (m/o) costs are showing about a \$16.0 million, or 9.9%, increase compared to the FY 10-11 Budget. An accounting change in the Coliseum Fund will increase the m/o

portion (along with offsetting revenue) of that fund's budget and accounts for the majority of this increase. Controlling for this change and other Coliseum increases tied to new facilities, m/o expenditures would be increasing by \$3.8 million, or 2.3%. Budgeted fuel costs are increasing from \$6.3 million to \$7.2 million, an increase of about 14.3%.

Overall budgeted debt service expenses are decreasing from \$60.6 million to \$56.1 million. Payments from the Debt Service Fund to retire general obligation and related debt decrease by \$2.4 million, or 8.5%. The reduction is achieved due to refinancing of a portion of the City's GO debt in fall 2010 and the continued decline in the interest rate environment for the City's variable rate bonds.

Budgeted capital outlay expenses are decreasing by \$5.5 million, with the reduction in the Equipment Services Fund totaling \$3.5 million. Equipment Services continues to work with departments to extend useful life of rolling stock.

Total Budget-Expenditures

Result Areas

	2009-10 Actual	2010-11 Budget	2011-12 Adopted	2012-13 Projected
Culture, Recreation and Community Character				
Cemeteries Fund	810,746	821,263	820,555	840,687
Hotel/Motel Occupancy Tax Fund	3,093,408	3,395,721	3,420,090	3,274,970
Human Relations	508,216	501,057	474,831	492,813
Library System	7,695,952	8,405,127	8,380,308	8,609,273
Non-Dept. Culture, Rec & Comm Character	1,823,459	1,765,724	1,736,686	1,808,655
Parks and Recreation	17,979,925	18,693,762	18,526,870	19,221,604
Public Affairs	1,812,319	1,957,619	1,808,862	1,845,002
Subtotal	33,724,025	35,540,273	35,168,202	36,093,004
Less Transfers and Internal Charges	2,099,224	1,886,766	1,903,861	1,975,830
Total Culture and Recreation	31,624,801	33,653,507	33,264,341	34,117,174
Economic and Community Development				
City Manager's Office/Economic Dev	489,441	1,138,352	1,013,546	850,084
Municipal Service District Fund	663,113	1,150,000	855,000	855,000
M/WBE	292,043	502,258	196,622	200,622
Nussbaum Housing Partnership	2,331,824	2,466,928	2,163,557	2,179,006
Non-Dept. Economic and Commun. Dev.	2,402,054	2,416,265	655,448	659,315
Planning and Community Development	1,953,175	1,687,678	2,855,093	2,837,393
Subtotal	8,131,650	9,361,481	7,739,266	7,581,420
Less Transfers and Internal Charges	1,782,771	1,813,719	277,431	284,517
Total Economic and Community Dev.	6,348,879	7,547,762	7,461,835	7,296,903
General Government				
Budget and Evaluation	693,857	679,212	645,681	670,478
City Manager	1,327,853	1,426,463	1,334,702	1,270,214
Equipment Services Fund	16,524,067	21,138,359	17,746,178	20,925,188
Financial and Administrative Services	3,754,634	4,030,774	3,959,766	4,009,832
Graphic Services Fund	1,182,738	1,339,489	1,095,674	1,102,136
Human Resources	2,350,522	3,242,770	2,826,617	2,908,230
Information Technology	6,948,792	6,801,574	6,016,218	6,559,437
Insurance Funds	34,930,046	40,020,306	40,367,218	41,204,206
Internal Audit	358,141	393,049	357,727	368,745
Legal	1,040,281	1,089,250	1,035,341	1,066,624
Legislative	949,293	766,408	921,192	936,018
Network Svcs/Telecommunications Fund	5,912,743	9,226,009	10,925,253	10,721,623
Non-Dept. General Government	1,626,723	1,648,497	2,922,868	3,114,368
Subtotal	77,599,690	91,802,160	90,154,435	94,857,099
Less Transfers and Internal Charges	62,466,974	63,688,900	62,029,951	61,575,466
Total General Government	15,132,716	28,113,260	28,124,484	33,281,633

Total Budget-Expenditures

Result Areas

	2009-10 Actual	2010-11 Budget	2011-12 Adopted	2012-13 Projected
Infrastructure				
Engineering & Inspections	17,554,209	20,428,107	17,323,482	17,863,645
Environmental Services	893,909	940,963	813,699	824,315
Field Operations	35,297,044	36,453,715	35,080,303	35,516,642
Greensboro Transit Authority	18,825,744	20,247,669	21,257,732	22,090,480
Non-Departmental Infrastructure	6,260,008	5,704,086	5,754,793	5,754,793
Parking Fund	2,091,083	2,608,240	2,763,751	2,762,534
Solid Waste Management System Fund	16,754,264	18,380,602	18,369,410	18,599,090
State Highway Gas Tax Allocation Fund	7,017,642	6,730,000	6,730,000	6,730,000
Street and Sidewalk Fund	788,801	837,226	837,226	837,226
Stormwater Management Fund	8,360,957	9,449,706	9,188,650	9,374,384
Transportation	8,428,841	9,424,424	9,175,947	9,362,748
War Memorial Coliseum Complex Fund	13,837,866	13,254,994	25,378,329	25,522,024
Water Resources Fund	82,201,129	91,002,272	91,005,101	98,644,697
Subtotal	218,311,497	235,462,004	243,678,423	253,882,578
Less Transfers and Internal Charges	17,781,526	18,220,515	16,923,989	17,048,989
Total Infrastructure	200,529,971	217,241,489	226,754,434	236,833,589
Public Safety				
Fire	39,595,811	40,791,594	40,524,438	42,524,056
Guilford Metro 911	7,552,023	8,008,514	9,183,737	8,987,510
Non-Departmental Public Safety	5,651,114	5,472,235	4,488,841	4,800,000
Police	62,576,159	62,263,739	63,518,206	65,035,419
Technical Services Fund	2,460,983	4,794,914	3,953,794	4,004,445
Subtotal	117,836,090	121,330,996	121,669,016	125,351,430
Less Transfers and Internal Charges	4,512,656	4,304,542	4,036,284	4,347,443
Total Public Safety	113,323,434	117,026,454	117,632,732	121,003,987
Debt Service				
Capital Equipment Leases	13,837,537	7,838,971	4,273,567	3,883,940
Debt Service Fund	23,340,517	28,097,600	25,796,948	24,413,783
Debt Service Transfer	16,691,700	16,691,700	17,068,470	17,537,720
Subtotal	53,869,754	52,628,271	47,138,985	45,835,443
Less Transfers and Internal Charges	23,457,191	23,971,671	21,561,806	22,115,660
Total Debt Service	30,412,563	28,656,600	25,577,179	23,719,783
Budget Subtotal	509,472,704	546,125,185	545,548,326	563,600,974
Less Transfers and Charges	112,100,342	113,886,113	106,733,322	107,347,905
TOTAL NET BUDGET	397,372,362	432,239,072	438,815,004	456,253,069

**Expenditures By Result Area
(Adopted FY 11-12 Budget)**

