



GREENSBORO
NORTH CAROLINA

Adopted Budget FY 2026-2027

Projected Budget FY 2027-2028



Adopted Budget 2026-27 Projected Budget 2027-28

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Mayor Pro Tem

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Cover Art and Book Photos by City Staff

Sculptures and Landmarks of the Greenway

Titles and Artists:

(center, then clockwise from top) May-Bee and the Bot (in the Uncanny Valley): Artist Pete Beeman Portland, Oregon; Bridging the Gap Artist: Darlene McClinton Greensboro, North Carolina; Wooden Pedestrian Bridge; Daydreamers at Play: Artist Nico Amortegui Charlotte, North Carolina; Off We Go: Artist Brad Oldham Sculpture Dallas, Texas; High Grove Artist: David Mudd, Justin Vettel, and Allie Crawford Greensboro, North Carolina



GOVERNMENT FINANCE OFFICERS ASSOCIATION

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**City of Greensboro
North Carolina**

For the Fiscal Year Beginning

July 01, 2025

Christopher P. Morrill

Executive Director





Honorable Mayor and Members of City Council:

I am pleased to provide you with a copy of the 2026-27 Annual Budget and 2027-28 Projected Budget. This document was prepared by the City's Budget and Evaluation Department and represents a comprehensive publication of the City's budget plans and policies for the upcoming fiscal year. The document also includes a second-year planning budget that supports continued implementation of Council priorities and Vision 36.

I presented the FY 2026-27 Recommended Budget to Council on May 19, 2026, and both hard copy and electronic versions were made available for public review. Council held multiple budget work sessions and a public hearing on the proposed budget before adoption. City Council adopted the FY 2026-27 annual net budget, totaling \$909,809,769, on June 16, 2026.

This was an unusually complex budget year because the Recommended Budget was developed during a countywide revaluation cycle, while the final adopted budget was ultimately balanced using current property values due to a law adopted by the State in June that delayed the use of reassessed values for one year. As a result, the most significant changes between the Manager's Recommended Budget and the Adopted Budget are related to property valuation assumptions, tax rates, and the revenue needed to maintain core services.

The Manager's Recommended Budget was presented using revaluation assumptions and included a total City property tax rate of 58.30 cents per \$100 of assessed value. That rate included 53.80 cents for the General Fund, 3.50 cents for Transit, and 1.00 cent for the Nussbaum Housing Partnership Fund. Under the revaluation model, the recommended rate was lower than the current-year total rate of 67.25 cents, but above the estimated revenue-neutral rate because maintaining services, supporting employees, and addressing operating cost pressures required recurring revenue above a revenue-neutral level.

The Adopted Budget is based on current property values rather than the updated revaluation values originally anticipated during budget development. Because the tax base used for the Adopted Budget is lower than the revaluation base used in the Recommended Budget, the adopted tax rate is not directly comparable to the recommended revaluation rate. The Adopted Budget includes a total City property tax rate of 79.85 cents per \$100 of assessed value. This includes 74.95 cents for the General Fund, 3.50 cents for Transit, and 1.40 cent for the Nussbaum Housing Partnership Fund. The adopted rate represents a 12.6 cent increase from the current year total rate of 67.25 cents, applied to current property values.

Council deliberations resulted in targeted changes from the Manager's Recommended Budget to the Adopted Budget. FY 2026-27 expenditures were reduced by approximately \$3.4 million from the Recommended Budget to the Adopted Budget. The General Fund also includes an additional \$700,000 plus benefits to support the implementation of a new Fire Separation Allowance benefit for eligible sworn firefighters. Additionally, contracted transportation and community safety services have been reprioritized to support a balanced budget. Appropriated fund balance for the General Fund also decreases from \$7.3 million in the Recommended Budget to \$6.6 million in the Adopted Budget to ensure progress in meeting the Local Government Commission (LGC) required level of available fund balance.

Outside the General Fund, the most significant change is in the Transit System Fund, which decreased by approximately \$2.6 million from the Manager's Recommended Budget. The Special Tax Districts Fund decreased by approximately \$247,000. Both are impacts from the delay in use of the reassessed values and will require efficiency and service reprioritization. Other operating funds did not have material changes between the Manager's Recommended and Adopted Budget.



The adopted budget continues to support core services, public safety, employee compensation, infrastructure, housing, and internal service needs. It includes a 2.5% cost-of-living adjustment and 1.5% average merit increase for general employees, 4% step movement for eligible Police and Fire employees, an increase in the benefited minimum wage to \$21.25 per hour, and continued support for retirement and benefit obligations.

The budget also continues targeted investments in public safety, infrastructure, and service delivery. These include support for Police and Fire operations, Behavioral Health Response Team capacity, technology and equipment needs, Solid Waste and Transit operating pressures, Water Resources capital and operating requirements, and preparation for the Windsor Chavis Nocho Community Complex.

The 2026-27 and 2027-28 budget columns in this document, as well as the narrative, reflect the budget as adopted by Council with changes made during Council deliberations. The Manager's Message, however, is included as it was presented with the Recommended Budget.

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

Respectfully,

Nathaniel "Trey" Davis, III
City Manager

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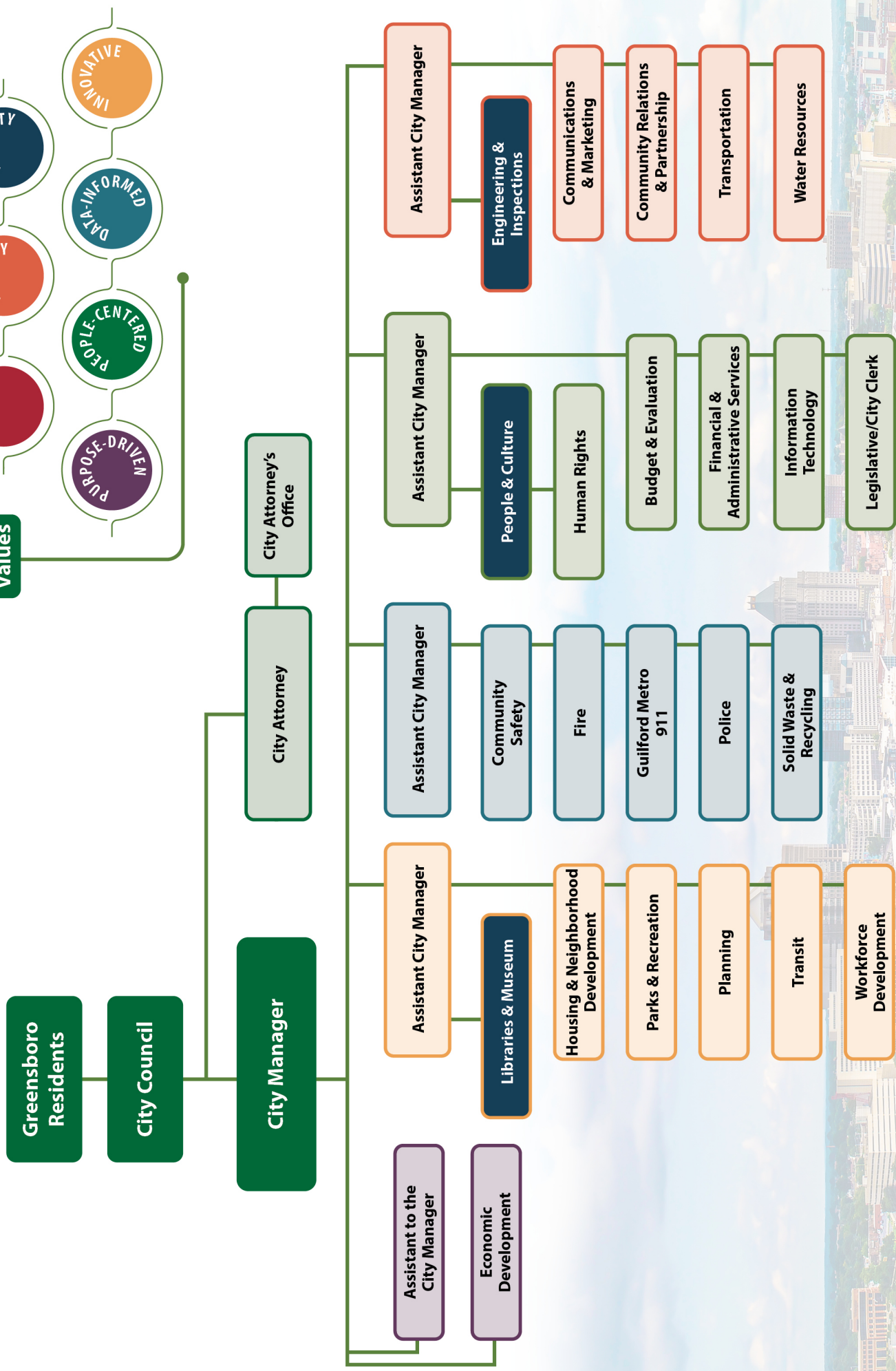
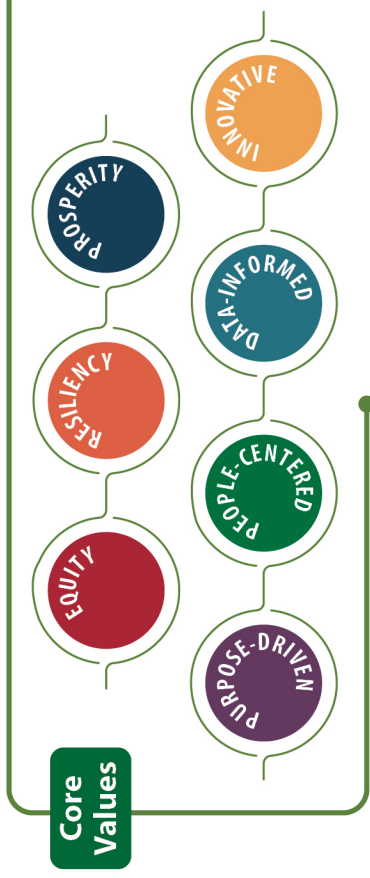
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INTRODUCTION





INTRODUCTION

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

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

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

The budget summary section contains budget appropriations and revenues in table and graphic form. Significant changes in funding levels and revenue sources, as well as any changes in the property tax rate and full-time positions, are detailed in the summary section. The fund summary section explains various fund categories and lists expenditures for each fund from actual expenditures in FY 2024-25 through projections for FY 2027-28.

Each Service Area contains associated organizational units (funds, departments, or divisions) and a description of major programs and activities under those units. Included in this description are a listing of key performance objectives and associated performance measures; a summary of appropriations by the three major expenditure categories (Personnel Costs, Maintenance & Operations and Capital Outlay) and a summary of major revenues from actuals in FY 2024-25 to projections for FY 2027-28. Also included is a summary of total positions since FY 2025-26 and budget highlights, including explanations of increases or decreases in appropriations.

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

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

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BUDGET PROCESS

Budget Adoption

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

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

Budget Amendments

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

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

Budget Maintenance

In accordance with the General Statutes of the State of North Carolina, the City prepares and adopts its budget on the modified accrual accounting basis. The City of Greensboro Budget is developed by accounts which relate to the City's financial accounting system in accordance with generally accepted accounting principles (GAAP).

Government resources are allocated to, and accounted for, in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The accounts of the City are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate.

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

Budget Calendar

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



CITY OF GREENSBORO

BUDGET PROCESS

1

JANUARY

- Update Two-Year Budget
- Council Planning Retreat
 - Strategic Priority Discussion
 - Revise Revenue/Expenditure Forecasts
- Budget Kick-Off



2

FEBRUARY

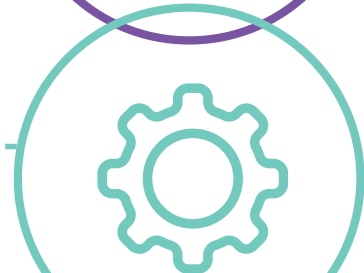
- Identify Opportunities and Challenges
- Proposed Departmental Operating Budgets
- Review CIP



3

MARCH/APRIL

- Review Current and Proposed Operating Budgets
- Review Objectives/Service Level Changes
- Analyze Financial Situation



4

MAY/JUNE

- **MANAGER PRESENTS BUDGET TO COUNCIL**
- Council Budget Workshops
- Public Hearing
- **COUNCIL ADOPTS BUDGET**



5

JULY - DECEMBER

- **NEW FISCAL YEAR BEGINS JULY 1st**
- Monitor and Evaluate Adopted Budgets
- Visitation and Discussions with Departments



CITY MANAGER'S BUDGET MESSAGE

Mayor and Members of City Council,
City of Greensboro
Tuesday, May 19, 2026

Council Members:

Good evening, Mayor and Members of Council.

In accordance with the General Statutes of North Carolina, and on behalf of our staff team, I am honored to present the City of Greensboro's Recommended Budget for Fiscal Year 2026–27. This budget has been prepared in accordance with the North Carolina Local Government Budget and Fiscal Control Act and reflects a fiscally responsible plan to maintain essential services, respond to significant cost pressures, and begin more deliberately aligning annual budget decisions with Greensboro's long-term direction.

This budget is not simply about funding another year of operations. It is about maintaining the core services residents rely on every day, responding to cost pressures that can no longer be deferred without consequence, and continuing targeted investment in public safety, infrastructure, housing, economic competitiveness, and internal support. It is also the first budget cycle in which Greensboro has a real opportunity to begin using Vision36 as more than a planning exercise. That makes this budget year more consequential than most.

The FY 2026–27 Recommended Budget totals **\$913,228,100** across all funds, an increase of **\$82.7 million, or 9.9%** with a Recommended General Fund budget of \$485,853,686, an increase of \$45.4 million, or 10.3%, over the current year amended budget. The recommended General Fund budget is supported by a recommended General Fund tax rate of 53.80 cents per \$100 of assessed valuation, and the total recommended City property tax rate is 58.30 cents.

This is not a routine budget year. Greensboro is entering this cycle at the intersection of several realities that all carry significant implications. The City is facing a countywide revaluation that requires especially clear communication about property values, tax rates, affordability, and service expectations. Recurring costs continue to rise faster than dependable recurring revenues in several major areas at the same time. And this is the point at which Greensboro must begin turning Vision36 from framework to function. Taken together, those conditions require a more visible connection between what we are funding now, what will be implemented over time, and what we are not yet in a position to address.

That is particularly important because the challenge before us is not one isolated issue. It is the cumulative effect of broader unresolved pressures as expenditures continue to grow faster than revenues, personnel and operating costs increase, deferred maintenance remains, and the City continues to support related funds and service systems whose stability affects overall operations. Those pressures are being felt across the organization, including in technology, utilities, fleet, facilities, and other essential service and support functions, as well as in enterprise operations like solid waste and internal services like employee health insurance, where costs continue to rise even when they are not borne entirely by the General Fund.

While national inflation has moderated in some categories, that has not translated into a low-cost operating environment for local government. The City continues to absorb higher costs for contracted services, software and subscription platforms, utilities, equipment and facility support, and other critical areas needed to sustain current daily operations. That is one of the clearest reasons this budget should not be understood simply as a spending increase. In significant part, this budget is a response to the higher cost of maintaining current and expected service levels.

Within that broader environment, workforce costs are one of the clearest examples of the pressures reflected in this budget because they are directly tied to the City's ability to maintain service delivery and support a stable, competitive workforce. Our employees are the foundation of every service we deliver. The recommended budget reflects the City's continued commitment to attracting, retaining, and rewarding the talented employees who make Greensboro work.



Compensation expenditures total \$371.8 million, almost 41% of the entire budget. This is an 8.4% increase over the current budget. The recommended budget includes 2.5% cost-of-living adjustments and 1.5% average merit increases for general employees. Sworn public safety employees will receive 4% step increases. Additionally, appropriate funding for the personnel costs of operating the organization, including an additional \$7.6 million in overtime, roster wages, premium pay, and other personnel costs not previously budgeted is also included.

This budget also continues progress on wage competitiveness by increasing the minimum wage for benefited employees from \$20.00 to \$21.25, a 6.3% increase, moving the annual floor from \$41,600 to \$44,200 a year. Increases roster employees, unbenefited part-time employees, increases from \$17.21 to \$18.00, a 4.5% increase. Employer pension rates continue to increase, adding approximately \$4.5 million in rate increases. Positions frozen in the current budget total almost \$4.1 million necessary to restore operations levels in the recommended budget.

The budget also includes several significant cost increases in the contracts, systems, and operating support required to maintain daily service delivery. These include approximately \$1 million in Microsoft and other software subscription increases, \$2.3 million in Axon-related police technology costs, \$1.8 million in Motorola-related communications costs, and approximately \$1 million in security contract costs, along with continued cost pressure in Solid Waste and Transit operations. These are not discretionary expansions. They are part of the cost of maintaining current systems and expected service levels.

The scale of daily operations helps explain why these support costs matter. Equipment Services manages approximately 2,400 licensed vehicles and pieces of equipment, processes more than 10,000 maintenance and repair work orders each year, and supports fuel operations that dispense more than 1.8 million gallons annually. Solid Waste operations reflect a similar scale, including more than 67,000 tons of residential trash collected, more than 16,000 tons of recycling collected, and more than 15,000 street sweeping miles in FY 2024-25.

At the same time, balancing the General Fund is not only about direct departmental spending. It also requires stabilizing the related operations that support full operations. Most notably, this budget includes an additional \$2 million in Solid Waste disposal support, \$5 million in health insurance support through employer and employee rate increases, and \$1.8 million in Parking support. It also continues support in public safety and related operations through items such as GM911 transfers, debt support for apparatus and equipment, security, contracted fire services, and animal control-related costs.

This budget also reflects the cost of underinvestment that eventually shows up in operations, facilities, and capital needs. Greensboro cannot maintain service quality over time if annual budgets understate the real cost of maintaining public assets, replacing critical systems, and preparing infrastructure for continued growth. Deferred costs do not disappear; they grow. That is true in streets, parks, facilities, and fleet, and it is especially true in water, wastewater, stormwater, and other infrastructure systems where replacement, regulatory compliance, and growth capacity are major long-term cost drivers.

This year's budget must also be understood in the context of the countywide revaluation. That conversation requires plain language.

Revaluation captures the increases in property values across the tax base, but the amount of revenue the City collects still depends on the tax rate Council adopts. Because assessed values are projected to increase by about 40 percent, the City can reduce the tax rate and still generate more revenue than it does today. Under those projections, the City's revenue-neutral tax rate would be about 48 cents per \$100 of value, compared with the current total rate of 67.25 cents. The recommended total rate is 58.30 cents, almost 9 cents less than the current rate. This recommended rate includes 53.8 cents for the General Fund, 3.5 cents to support Transit operations, and 1 cent for the Nussbaum Fund.

For context, under the current tax rate, a home value of \$250,000 at the current total rate of 67.25 cents results in approximately \$1,680 in annual City property tax. Under the recommended rate of 58.30 cents, a home that increased in value by about 40% to \$350,000 would result in approximately \$2,040 in annual City property tax, or roughly \$30 more per month. The purpose of this comparison is not simply to show the impact on an individual tax bill. It is to demonstrate that the City is recommending a rate below the current total rate, but above revenue neutral, because maintaining services, supporting employees, and meeting ongoing obligations requires more revenue than a revenue-neutral approach would provide.



For residents, that means this budget is ultimately about what level of service the City can sustain while remaining mindful of affordability. For businesses, it is about more than the tax rate alone. It is also about the public systems that shape the operating environment every day, including public safety, infrastructure reliability, permitting and organizational capacity, mobility, quality of place, and confidence that Greensboro is making disciplined long-term decisions.

The affordability concern is also why the budget continues tools such as down payment assistance, homeowner support, housing preservation, and multifamily production. In 2025, the City supported 57 first-time homebuyers through down payment assistance, and assisted 177 homeowners through the Low Income Homeowners Assistance program.

Long-term discipline matters. Vision36 is not intended to function as an aspirational overlay. It is intended to serve as an implementation, governance, and prioritization tool that aligns capital, policy, and operational decisions over time. Its central finding was not that Greensboro lacks plans, assets, or momentum, but that those strengths have not always been aligned with enough consistency to produce lasting, compounding results. As we continue to implement Vision36 through this budget process it is essential to keep that in mind.

The City has meaningful assets, regional advantages, institutional strength, and real momentum in areas such as advanced manufacturing, aerospace, logistics, higher education, parks and quality-of-life assets, downtown investment, and broader private sector growth. The task before us is to use annual budgets, capital priorities, and policy choices more intentionally so those strengths reinforce one another. That is the shift Vision36 is calling for: from reactive to intentional, from fragmented to aligned, and from incremental to compounding. This budget begins to move in that direction by applying a clearer governing lens to what moves forward now and what must be sequenced over time. That lens is also reflected in the Vision36 Decision Matrix. The point is not to force every budget decision into a scoring exercise in this message, but to make clear that major recommendations are being considered in terms of strategic alignment, access and benefit, talent impact, collaboration, fiscal sustainability, and long-term competitive advantage. Those are not abstract criteria. They are practical tests of whether a recommendation advances the City's direction, can be sustained over time, and delivers measurable value to the community and organization.

For example, the continued investment in the Windsor Chavis Nocho Community Complex reflects strong alignment with Vision36 by advancing access, neighborhood vitality, collaboration, and long-term quality of place in a major community-serving facility.

Within that context, this budget continues to support the City Manager's core pillars of public safety, infrastructure, housing, economic development, and internal support in a way that is more visibly connected to long-term goals through Vision36.

In public safety, the budget maintains support for core police, fire, and emergency communications functions while continuing targeted investments that strengthen operational readiness and modern service delivery. Most notably, it includes additional COPS-supported policing capacity, Behavioral Health Response Team support moving toward 24-7 coverage over the next two years, and continued investment in communications and technology systems that support public safety operations. It also continues support through Guilford Metro 911 funding, contracted security for city facilities, animal control services provided to the City by the County, contracted reciprocal fire services from adjoining fire districts, and continuing to support financing replacements needed for major equipment and apparatus. These are important not only for service reliability, but also for resident confidence and business confidence in the City's ability to maintain safe, dependable core operations.

The scale and performance of these services demonstrate why continued investment matters. In 2025, GM911 handled more than 668,000 telephone transactions and answered 99.9% of 911 calls within 10 seconds, exceeding the 90% national standard. The Behavioral Health Response Team recorded more than 5,500 total interactions in 2025 and nearly 2,000 additional interactions through April 2026, reflecting the growing importance of alternative response capacity. Fire services also responded to more than 41,000 incidents, with fire protection services saving nearly 98% of property value in reported fire incidents.

The recommended budget also continues to invest in the workforce and organizational capacity needed to sustain service delivery. A city cannot maintain high-quality service over time without the ability to recruit and retain employees in a competitive labor market. That reality is reflected in both compensation support and targeted staffing additions. Targeted staffing changes focus on maintaining or improving direct service delivery. These



additions are not intended to grow the organization for growth's sake; they are tied to specific operating needs, service expectations, and Council supported priorities.

More broadly, the budget recognizes that internal support is part of service delivery. Departments cannot perform effectively without the people, tools, technology, and organizational stability needed to sustain operations.

Infrastructure readiness is one of the clearest themes running through both this budget and Vision36. Greensboro cannot compete at a higher level if it understates the real cost of maintaining streets, facilities, utilities, stormwater systems, and other public assets. This budget restores annual Engineering & Inspections maintenance funding, supports debt service associated with existing bond commitments and proposed 2026 bond planning, reflects expected utility and service-rate increases in water, stormwater, and solid waste, and benefits from higher Powell Bill support for street resurfacing. Those actions are not isolated line items. They are part of a broader recognition that facilities, streets, utilities, and public systems require sustained reinvestment, not periodic attention. For residents, this is about visible everyday reliability of our most important infrastructure. For businesses, it is about readiness and confidence that Greensboro has the infrastructure capacity and organizational discipline to support growth and a friendly business environment.

That reinvestment is already visible in major projects and everyday service delivery. The Downtown Greenway is essentially complete, with a May 2026 grand opening; Greene Street and Davie Street improvements are also substantially complete, with final pavement markings expected by July 2026. In FY 2024-25, Transportation resurfaced more than 52 lane miles, repaved 76 street segments, repaired more than 3,400 potholes, and constructed more than four miles of new sidewalk. Engineering staff also reviewed and inspected nearly \$1 billion in citywide construction activity this fiscal year, including approximately \$320 million in residential construction.

Housing affordability, neighborhood confidence, and geographic patterns of investment are not separate from economic performance. They are an essential part of it to ensure all of Greensboro is set up to deliver on its opportunities. Vision36 identifies uneven geographic investment as a durable structural challenge and makes clear that one-size-fits-all strategies will not succeed. This budget reflects that understanding by continuing dedicated support for housing and neighborhood vitality through the maintained 1-cent Nussbaum rate, work tied to Road to 10,000 and related housing production goals, support for homelessness prevention and supportive housing efforts, and startup support for the Windsor Chavis Nocho Community Complex as a major neighborhood and quality-of-place investment. The goal is not to spread investment evenly without regard to need. The goal is to make more intentional, place-aware decisions about where conditions require focused support, stronger neighborhood investment, improved service access, or added community infrastructure.

These investments are producing measurable housing and neighborhood outcomes. In FY 2025-26, ten completed multifamily projects produced 871 housing units with approximately \$15.7 million in City investment, while nine additional projects in pre-construction or construction are expected to produce another 539 units with approximately \$18.1 million in City investment. The City also supported 177 homeowners through the Low Income Homeowners Assistance program. These efforts connect housing stability, neighborhood confidence, and long-term economic opportunity.

Greensboro's long-term position will also depend on how well it connects workforce pipelines, logistics and manufacturing strengths, downtown and corridor vitality, mobility, neighborhood conditions, and support for entrepreneurship and business investment. This budget continues to support that direction through approximately **\$6.5 million** in economic development incentives, **a \$1.7 million increase over the current year**, tied to projects such as Publix, Boom, Proctor & Gamble, and others; continued support for economic development partners and nonprofit service agreements such as the Chamber of Commerce and Film Commission; and the first full year of benefit from the completed Downtown Greenway and related downtown support. For a typical business, this is not just about incentives. It is about whether Greensboro is strengthening the conditions that matter most for business investment and growth: public safety, infrastructure readiness, permitting and organizational capacity, talent alignment, and an overall growth in quality of place.

Recent economic development activity shows the scale of that opportunity. Since 2020, City-supported and regional economic development projects associated with Greensboro's efforts have represented more than \$20.9 billion in projected investment, more than 24,000 projected new jobs, and more than 2,000 retained jobs. That includes major advanced manufacturing, aerospace, aviation, logistics, and technology projects, including JetZero's selection of Greensboro and PTI Airport for a projected \$4.7 billion commercial aircraft manufacturing facility. Downtown also continues to function as a major employment and activity center, supporting approximately 1,550 companies, 18,000 workers, 3,800 residents, and the many visitors we see every year.



This budget must also be viewed alongside the City's capital improvement and debt planning responsibilities. Greensboro's capital obligations are large, and many of them are not new. They are continuations of long-standing master plans, system replacement needs, regulatory requirements, and previously deferred investments.

The current capital framework reflects roughly **\$4 billion** in overall CIP needs, with infrastructure representing the largest proportion, by far, of that total. Water Resources accounts for almost 67% of overall investment needs. Much of that pressure is driven by infrastructure deterioration, regulatory compliance, and growth capacity. Planned rate increases will provide the needed funds to support the essential systems needed to maintain the high-level service expected by the resident and business community.

Recent delivery also shows the scale of the capital program already underway, including the Downtown Greenway, Greene Street and Davie Street improvements, Windsor Chavis Nocho construction, Science Center improvements, and more than 52 lane miles resurfaced in FY 2024-25.

This budget also reflects the need for more deliberate bond and debt planning. Greensboro is moving toward a strategy of smaller, more frequent referenda, including a planned **\$40 million** bond referendum in 2026. That approach improves project timing, reduces the complexity of voter decisions, and better aligns long-range capital commitments with current fiscal capacity, measurable priorities, and near-term Council direction. It also further supports the implementation of Vision36.

At the same time, this budget does not fund everything, and it should not pretend to.

This budget makes meaningful progress, but it does not eliminate every structural pressure facing the City in a single year. Major needs remain in areas such as employee health insurance, deferred maintenance, and requested service enhancements, and this recommendation does not fully fund all of them. Some items are addressed only to the extent necessary to manage near-term risk, while others are being phased or left for future Council consideration because recurring costs continue to outpace dependable recurring revenues.

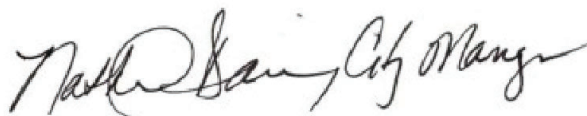
Making those tradeoffs visible is important. Long-term competitiveness is not created by pretending that every pressure can be solved in one budget cycle. It is created by identifying the right priorities, funding them honestly, sequencing them over time, and being clear about what is and is not yet being addressed.

That is ultimately what this moment requires of Greensboro. It requires that we move from reactive to intentional, from fragmented to aligned, and from incremental to compounding. It requires that we connect annual appropriations more clearly to the long-term outcomes we want for public safety, infrastructure reliability, housing and neighborhood strength, economic vitality, and institutional effectiveness. And it requires that we govern with enough clarity to make tradeoffs visible and manageable. Vision36 provides the framework and tools necessary to do this effectively for Greensboro's continued growth in the most effective and equitable manner possible while remaining realistic.

The FY 2026–27 Recommended Budget is an important step in that direction. It maintains core service delivery, responds to documented cost pressures, continues to invest in the workforce that delivers for our residents, supports infrastructure and operating readiness, and begins to connect Greensboro's budget choices more clearly to the direction we have now set for the next decade.

Greensboro has the assets, institutions, and civic foundation to compete at a higher level. The question is not whether we have potential. The question is whether we will align our decisions, resources, and expectations in a way that allows that potential to build over time.

I respectfully submit this budget for your consideration.



Nathaniel "Trey" Davis, III
City Manager



BUDGET AND FINANCIAL POLICIES

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

Principles for Budgeting

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

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

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

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

Operating Budget Policies

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

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

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

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

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

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

General Reserve Policies

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

The City also recognizes the North Carolina Local Government Commission's benchmark of maintaining General Fund available fund balance at 25% of expenditures and will continue working toward that longer term target as fiscal conditions allow.

At the conclusion of the fiscal year, any General Fund unassigned fund balance amount in excess of 9% is assigned to a capital reserve account. A minimum balance of \$10 million is required for appropriation of funds.



Once the minimum goal is reached funds can be appropriated by City Council to support "pay-as-you-go" capital expenditures and improvements. Seven members of City Council must approve any Council action that appropriates unassigned fund balance.

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

Revenue Policies

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

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

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

Capital Improvements Program

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

The City shall appropriate all funds for capital projects with an ordinance in accordance with state statutes.

Operating expenses for all capital projects are estimated and accounted for in the Capital Improvements Program. Capital expenditures included in the CIP are projects that will cost at least \$100,000 and have a useful life of at least 10 years. Equipment purchases are considered operating expenses and are not included in the CIP.

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

Debt Management Policies

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

Debt financing can include general obligation bonds, revenue bonds, certificates of participation, lease/purchase agreements, special obligation bonds, or any other financing instrument allowed under State of North Carolina general statutes. Interest income is credited to the Debt Service Fund. This will allow interest income to offset debt service costs.

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

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

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

Water Resources Financial Policies

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

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

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

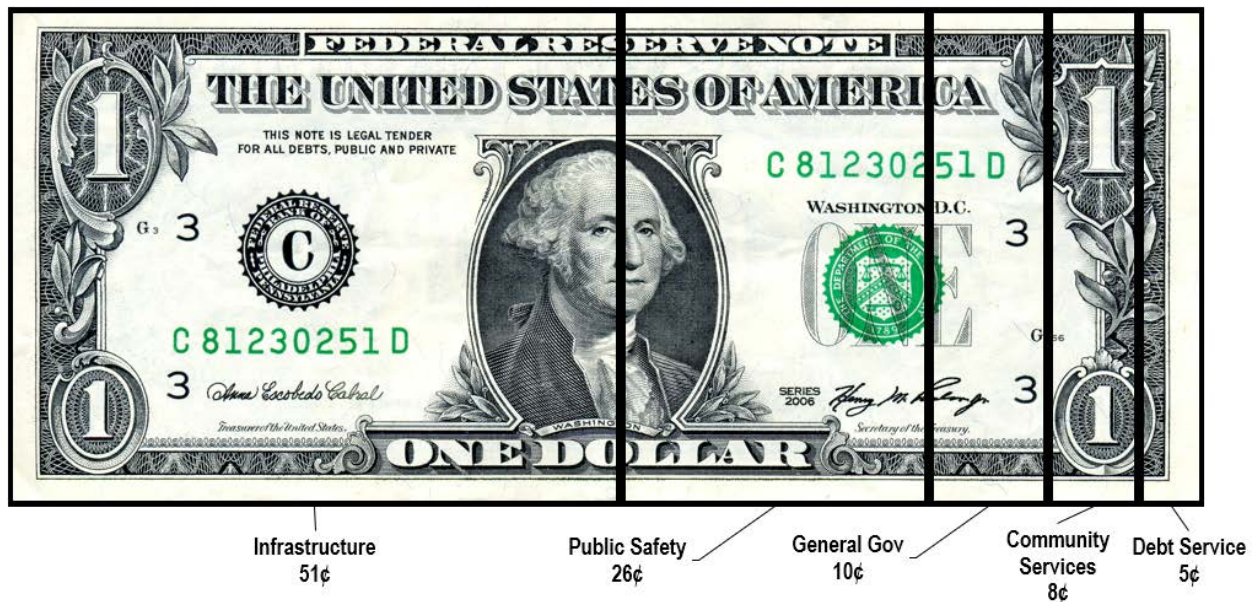


BUDGET SUMMARY

WHERE THE MONEY COMES FROM



WHERE THE MONEY GOES



CONSOLIDATED FUND SCHEDULE

Summary of Major Revenues, Expenditures, and Fund Balances Across Funds FY 2026-2027

	General Fund	Debt Service	Non-Major ¹	Greensboro Area Transit Agency	Parking Facilities	Solid Waste	War Memorial Coliseum	Water Resources and Stormwater ²	Guilford Metro Communications	Internal Service Funds ³
Revenues										
Property Taxes	303,404,000	-	6,917,225	14,143,000	-	-	-	-	-	-
Sales Taxes	94,418,644	-	6,438,725	-	-	-	-	-	-	-
User Fees/Charges/Licenses	42,523,943	-	2,839,203	3,605,500	2,390,500	16,864,278	68,435,604	218,710,997	334,854	129,894,351
Interfund Transfers	6,366,000	45,964,198	238,912	-	3,929,518	6,784,946	4,000,000	10,000	12,289,850	11,081,437
Intergovernmental	31,954,210	-	9,059,000	13,346,937	-	230,000	-	-	5,038,052	-
All Other	1,048,810	6,000,000	379,563	1,895,300	15,000	170,000	1,474,388	6,517,900	56,550	6,131,615
Total Revenues	479,715,607	51,964,198	25,872,628	32,990,737	6,335,018	24,049,224	73,909,992	225,238,897	17,719,306	147,107,403
Expenditures										
Personnel Costs	286,656,211	276,217	2,498,469	2,223,756	1,542,262	3,999,153	5,121,158	46,617,509	11,492,354	11,405,149
Maintenance & Operations	121,832,021	138,659	9,569,840	34,041,160	1,915,829	19,550,071	65,922,814	79,939,563	5,905,229	102,432,270
Debt Service	44,932,654	51,549,322	6,251,023	-	3,722,337	-	2,866,020	58,482,551	321,723	3,000,000
Interfund Transfers	31,603,723	-	9,978,203	2,549,885	200,000	500,000	-	41,885,097	-	9,329,661
Capital Outlay	303,000	-	-	-	-	-	-	3,745,000	-	24,918,000
Total Expenditures	485,327,609	51,964,198	28,297,535	38,814,801	7,380,428	24,049,224	73,909,992	230,669,720	17,719,306	151,085,080
Net Revenues Over (Under) Expenditures	(5,612,002)	0	(2,424,907)	(5,824,064)	(1,045,410)	(0)	(0)	(5,430,823)	(0)	(3,977,677)
Estimated Fund Balance July 1 ⁴	61,262,629	13,307,086	14,638,824	16,989,639	3,599,317	917,815	(762,411)	15,388,986	138,409	17,130,491
Ending Fund Balance June 30	55,650,627	13,307,086	12,213,917	11,165,575	2,553,907	917,815	(762,411)	9,958,163	138,409	13,152,814
Percentage Change	-9.2%	0.0%	-16.6%	-34.3%	-29.0%	0.0%	0.0%	-35.3%	0.0%	-23.2%

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

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

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

⁴ Estimated fund balances based on 2025-26 12th Month Balance Sheet

TOTAL BUDGET - EXPENDITURES

Each of the major expenditure categories is discussed in further detail below the chart. The FY 26-27 adopted net budget (for all funds) of \$909,809,769 is \$79,252,111, or 9.5%, higher than the revised FY 25-26 budget.

Total Net Expenditures by Expenditure Category

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Personnel Costs	336,095,940	343,134,904	371,832,237	387,811,406
Maintenance & Operations	355,270,157	459,088,479	509,011,532	533,638,494
Capital Outlay	18,892,130	28,334,276	28,966,000	26,140,000
Total Expenditures	710,258,227	830,557,659	909,809,769	947,589,900

Personnel costs increase \$28.7 million, or 8.4%, from \$343.1 million to \$371.8 million, representing almost 41% of the overall budget. The budget includes a net increase of 71.6 full-time equivalent (FTE) positions across all funds and departments. This includes the addition of 30 police positions as part of a federal Community Oriented Policing Services (COPS) grant.

Service enhancements include additional positions to support Solid Waste & Recycling with two (2) Heavy Equipment Operators, a Water Resources hydro-vacuum maintenance crew, a stormwater maintenance crew, and 14 FTEs in Parks & Recreation and Libraries for the initial staffing for the Windsor Chavis Nocho Community Complex planned opening in the fall of 2027 among other enhancements. More position change details can be found in the position change summary and highlighted on service area budget pages.

The budget includes funds for the continuation of 4% step increases for sworn Police and Fire positions. A 2.5% cost of living adjustment and 1.5% average merit increase for all benefited employees are also included in the budget. Employees currently on the general employee step plan will be returned to the general employee salary structure beginning July 1, 2026. An additional \$5.3 million is included for adjustments to cover expected costs for overtime, premium pay, and roster wages based on meeting current service levels. Minimum starting pay for benefit eligible positions increases from \$20.00 to \$21.25, or \$44,200 annually. Funding for the new Fire Special Separation Allowance benefit adds approximately \$700,000 to the budget for eligible Fire employees. The budget also includes increases to health care premiums and retirement system contributions made by the City for all eligible employees totaling more than \$10.2 million.

Maintenance and Operations (M&O) costs, which include transfers from operating funds to capital projects or capital reserve funds, and debt service expenditures, increase from \$459.1 million to \$509 million, or 10.9%. Most increases are directly related to increased costs to maintain current service levels including more than \$7.3 million in contracted services and technology subscription costs. The FY 26-27 budget includes several transfers to other funds to support their operations. The General Fund includes transfers to support parking facility debt service and operations of \$3.9 million, a \$2.2 million increase that restores reductions in the current budget due to the planned sale of parking facilities. The transfer to the Solid Waste Disposal Fund increases by \$2.4 million to \$6.8 million due to increased waste disposal operating and contract costs. The budget includes a transfer of more than \$1.4 million to the Capital Leasing Fund for information technology support and improvement and debt financing for major equipment replacement and purchases. The General Fund also includes transfers of \$4 million for the Coliseum, a \$600,000 increase, \$12.2 million for Guilford Metro 911, a \$1.3 million increase, and more than \$230,000 for Cemeteries operations.

Capital outlay expenditures are budgeted at almost \$29 million, about \$630,000 more than the amended FY 25-26 budget. The Equipment Services Fund is projecting rolling stock replacement needs of \$20.1 million in FY 26-27 as compared to \$18.4 million in the current year. A number of large equipment purchases for Fire and Solid Waste continue in the adopted budget.



The Infrastructure service area is the largest portion of the total budget, at \$461.7 million, or 51%, of the total net budget. The service area budget is \$40.2 million, or 9.5% higher, than the revised current year budget. The Water Resources Fund increases from \$192.4 million to \$212.8 million, a difference of \$20.4 million. Balancing current financing, or “pay-as-you-go” capital project financing with debt financing, Water Resources will transfer \$37.2 million to various capital reserve and capital improvement funds for significant system maintenance projects. The Stormwater Management Fund increases by \$2.5 million to \$17.9 million, which includes \$4.7 million in transfers to capital project funds for additional maintenance and expansion project support. The Solid Waste Disposal Fund increases by \$3 million to \$24.1 million to support increased costs related to refuse hauling and disposal. The Greensboro Transit Agency Fund increases by approximately \$700,000 for increased contracted transportation costs. Due to the moratorium on revaluation, current values at the dedicated 3.5 cents of the property tax rate for transit services requires an approximate \$2.6 million in service and operations impacts.

The Public Safety service area increases from \$214.3 million to \$234.9 million, or \$20.6 million. This is the second largest service area, accounting for 26% of the net budget. Additional technology costs of \$2.3 million maintain body camera subscriptions and equipment, support advancement of the Real Time Information Center and other programs within the Police department budget. Additional funding necessary to maintain Police and Fire service levels for overtime, roster wages, and premium pay is included, totaling \$5.4 million. The budget also includes funding for 30 additional Police positions partially funded through the COPS grant program.

The General Government service area increases from \$80.2 million to \$90.7 million, or \$10.6 million. Increases are primarily due to projected claims costs for employee insurance in the Risk Retention Funds of \$4.3 million, increased technology subscription expenses of \$2.3 million in Network Services, planned economic development incentive increases of \$1.8 million, and reorganizations in the Executive department. This service area accounts for almost 10% of the total budget.

The Community Services area increases by \$6.2 million to \$68.8 million, and represents approximately 8% of the overall budget. The Parks & Recreation budget increases by \$3.7 million to \$36.5 million to support over 2,000 program hours and continued implementation and planning for the opening of the Windsor Chavis Nocho Community Complex in FY 27-28. The Libraries budget of \$14.1 million includes \$1.9 million in additional funding to support positions and programming for the Windsor Chavis Nocho Community Complex. The Nussbaum Housing Partnership Revolving Fund budget of \$6.8 million primarily supports housing programming such as the Road to 10,000 housing initiative, homelessness prevention activities, and supportive services such as implementation of the Housing First Plus initiative.

The Debt Service area increases by \$1.7 million to \$49.2 million, and represents approximately 5% of the total net budget. The Debt Service Fund expenditures include principal and interest payments for all outstanding general obligation bonds, including \$126 million in bonds approved by voters in 2016 and \$135 million in bonds approved by voters in 2022. The 2022 Bonds include funding for Parks & Recreation, Housing, Libraries, Police, Fire, and Transportation projects.

The Capital Leasing Fund increases approximately \$4 million to support debt service related to significant equipment replacements for fire and solid waste equipment. Funds are also included for critical software, systems, and security, and are supported through a transfer of \$1 million to the Capital Leasing Fund from the General Fund. The transfer from the General Fund to support debt service increases by approximately \$1 million.

The FY 27-28 projected budget of \$950.4 million is \$37.1 million, or 4.1%, higher than the adopted FY 26-27 budget.



SERVICE AREA SUMMARY

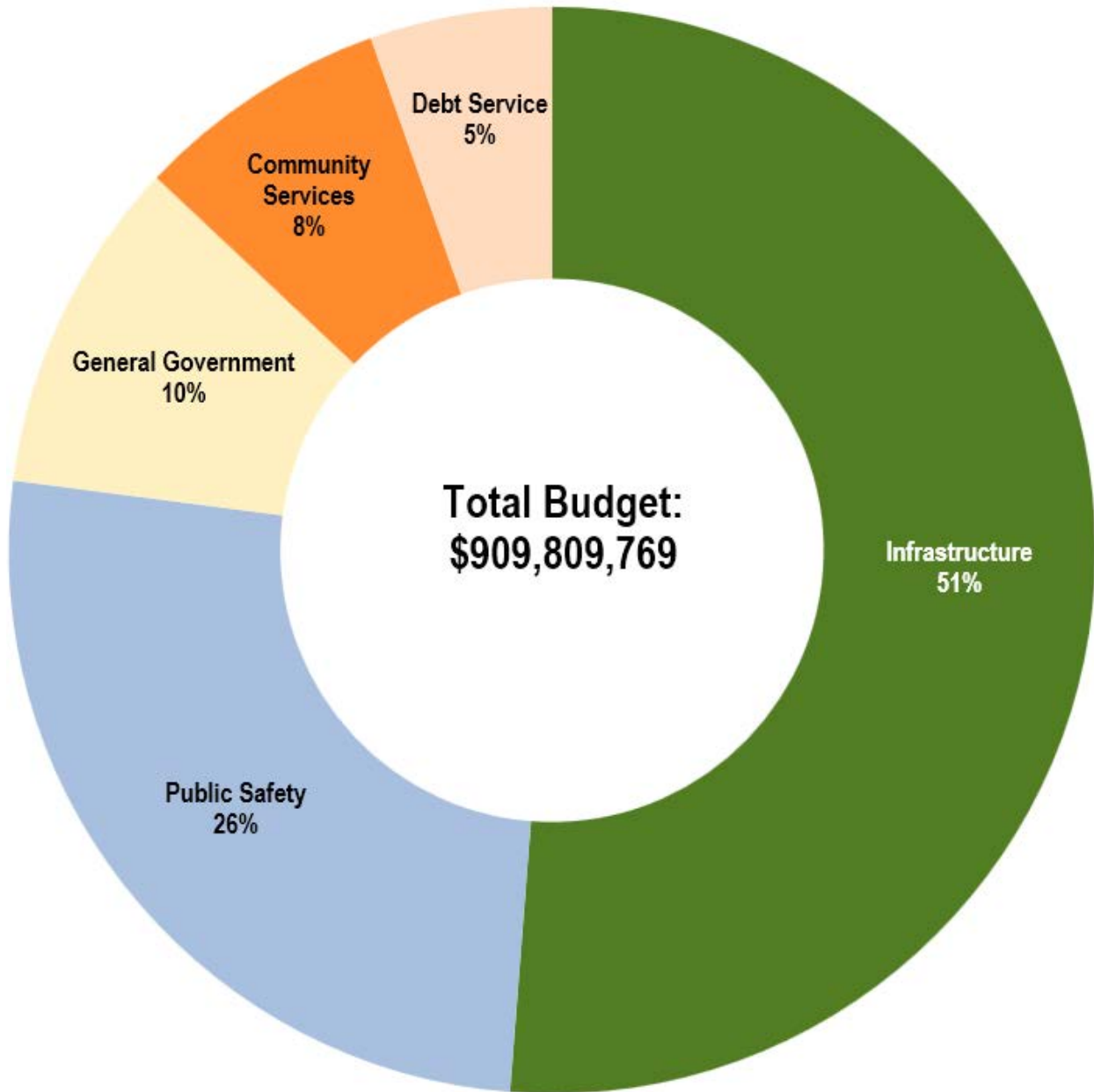
	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Community Services				
Cemeteries Operating Fund	1,096,482	1,171,697	1,132,886	1,163,758
Hotel/Motel Occupancy Tax Fund	4,660,726	6,800,236	6,654,725	6,729,984
Housing and Neighborhood Development	1,536,469	123,235	111,341	114,759
Human Rights	1,022,385	1,359,057	1,462,981	1,501,502
Libraries	11,676,309	12,190,108	14,093,795	15,159,844
Nussbaum Housing Pship Revolving Fund	3,782,652	6,569,793	6,799,910	6,744,484
Parks and Recreation	32,184,327	32,751,613	36,476,261	39,209,571
Non-departmental Community Services	1,954,647	1,925,412	2,340,412	2,340,412
Subtotal	57,913,997	62,891,151	69,072,311	72,964,314
Less Transfers and Internal Charges	473,061	238,912	238,912	238,912
Total Community Services	57,440,936	62,652,239	68,833,399	72,725,402
 General Government				
Budget & Evaluation	1,053,062	1,182,926	1,224,891	1,266,459
City Attorney's Office	2,524,830	3,655,636	2,500,163	2,545,450
Communications and Marketing	1,864,235	1,460,244	3,175,708	3,187,039
Equipment Services Fund	27,298,255	32,522,769	33,479,914	33,324,561
Executive	15,068,660	22,945,612	19,092,346	19,170,722
Financial & Administrative Services	5,655,235	5,640,769	7,336,224	7,522,220
Graphic Services Fund	1,040,821	1,025,649	1,061,105	1,082,534
Information Technology	5,424,719	5,635,334	5,835,899	5,943,242
Legislative	1,189,646	1,445,768	1,718,163	1,345,910
Network Services Fund	11,040,181	20,411,088	22,786,426	22,554,579
People & Culture	3,777,622	3,577,059	3,735,086	3,834,824
Risk Retention Funds	72,328,031	74,098,614	78,383,149	78,389,320
Non-Departmental General Government	6,585,610	6,158,269	9,533,134	9,535,256
Subtotal	154,850,907	179,759,737	189,862,208	189,702,116
Less Transfers and Internal Charges	83,479,010	99,596,728	99,124,329	98,507,378
Total General Government	71,371,897	80,163,009	90,737,879	91,194,738



	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Infrastructure				
Engineering & Inspections	24,261,772	21,864,639	23,946,755	24,589,030
Greensboro Transit System (GTA) Fund	31,940,870	38,104,442	38,814,801	38,890,858
Parking Facilities Operating Fund	6,839,847	7,147,122	7,380,428	7,450,034
Planning	4,586,183	4,671,408	4,747,877	4,872,270
Solid Waste & Recycling	30,111,493	33,376,424	40,799,171	42,177,284
Solid Waste Disposal Fund	19,429,669	21,035,815	24,049,224	23,265,015
Special Tax Districts Fund	1,476,173	1,806,125	1,914,625	1,564,625
State Highway Allocation Fund	8,439,000	9,139,000	9,945,355	9,945,355
Stormwater Management Enterprise Fund	14,654,634	15,385,882	17,889,022	20,094,565
Transportation	22,100,680	22,751,841	23,694,593	24,167,288
War Memorial Coliseum Complex Fund	9,887,236	73,309,992	73,909,992	73,909,992
Water Resources Enterprise Fund	168,061,418	192,428,077	212,780,698	234,267,859
Non-Departmental Infrastructure	8,085,705	9,799,310	14,969,964	14,202,164
Subtotal	349,874,680	450,820,077	494,842,505	519,396,339
Less Transfers and Internal Charges	21,873,867	24,918,300	28,702,994	27,935,194
Total Infrastructure	328,000,813	425,901,777	466,139,511	491,461,145
Public Safety				
Community Safety	729,011	1,644,191	2,217,574	3,103,419
Emergency Telephone System Fund	2,831,187	1,679,015	1,850,033	1,850,033
Fire Department	82,974,568	82,045,511	89,470,102	93,305,754
Guilford Metro Communications Fund	15,577,905	16,068,613	17,719,306	18,064,918
Police Department	107,811,596	109,278,158	120,057,363	123,882,794
Technical Services Fund	5,040,363	7,180,430	6,487,008	6,489,653
Non-Departmental Public Safety	12,019,301	12,783,400	13,582,247	13,799,669
Subtotal	226,983,931	230,679,318	251,383,633	260,496,240
Less Transfers and Internal Charges	14,381,479	16,366,666	16,510,212	16,728,467
Total Public Safety	212,602,452	214,312,652	234,873,421	243,767,773
Debt Service				
Capital Leasing Fund	3,185,366	4,847,580	8,887,478	8,877,978
Debt Service Fund	45,652,846	48,849,266	51,964,198	51,161,126
Debt Service Contribution	42,225,000	42,200,000	43,205,559	43,420,842
Subtotal	91,063,212	95,896,846	104,057,235	103,459,946
Less Transfers and Internal Charges	50,221,082	48,368,863	54,831,676	55,019,104
Total Debt Service	40,842,130	47,527,983	49,225,559	48,440,842
Budget Subtotal	880,686,726	1,020,047,128	1,109,217,892	1,146,018,955
Less Transfers and Internal Charges	170,428,499	189,489,469	199,408,123	198,429,055
TOTAL NET BUDGET	710,258,227	830,557,659	909,809,769	947,589,900



Expenditures by Service Area
FY 26-27 Budget



TOTAL BUDGET - REVENUES

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

Total Revenue by Major Type

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Property Tax	265,442,157	271,566,725	324,464,225	334,203,225
Sales Tax	89,389,476	90,784,000	94,617,644	97,439,141
Intergovernmental Revenue	54,775,227	60,808,991	65,515,278	59,790,537
User Charges	236,203,989	320,357,249	348,368,125	373,181,793
Other Revenues	151,670,985	154,534,824	160,532,887	158,868,581
Interfund Transfers	70,892,139	75,689,508	90,664,861	90,301,911
Appropriated Fund Balance	90,168,758	46,305,831	25,054,872	32,233,767
Subtotal	958,542,731	1,020,047,128	1,109,217,892	1,146,018,955
Less Transfers and Internal Charges	170,428,499	189,489,469	199,408,123	198,429,055
Net Revenues	788,114,232	830,557,659	909,809,769	947,589,900

Property Taxes

The FY 26-27 adopted budget is balanced with a property tax rate of 79.85 cents. This represents a 12.6 cent increase from FY 25-26. The planned revaluation effective for 2026 was delayed due to the passage of a state law imposing a one year moratorium on revaluations. Property taxes continue to be based on current year values. Tax base growth based on current values is estimated at approximately 1.3%. The FY 27-28 projected budget is balanced with one additional cent in property taxes. The adopted Transit Fund allocation remains at 3.50 cents, though due to the tax base remaining at current values this results in approximately \$2.6 million in operations and services impacts. The tax rate dedicated for the Nussbaum Housing Partnership Fund increases from 1.0 to 1.4 cents to maintain projected service expenditures.

FY 26-27 property taxes, including registered motor vehicles, are projected at \$324.5 million, an increase of \$52.9 million, or 19.5%, above the amended current year budget. Based on current property valuations provided by the Guilford County Tax Department, the tax base is estimated at \$40.6 billion, a 1.3% increase from FY 25-26. Property taxes make up about 29% of total net revenues.

Local Option Sales Tax

The State of North Carolina grants counties the authority to levy a general local sales tax of up to 2.0%. Counties and transportation authorities are also authorized to levy a public transportation sales tax (subject to voter approval), and counties may authorize a restricted county purpose local sales tax of 0.25% (subject to voter approval). The general state sales tax is currently at 4.75%. Guilford County levies a 2.0% general sales tax. Sales tax distribution among jurisdictions within Guilford County is based on total tax levy of all jurisdictions.

Sales tax revenue for FY 26-27 is projected to be approximately \$94.6 million, representing an increase of \$3.8 million above the amended FY 25-26 budget. The last quarter of FY 25-26 sales tax receipts indicate continued slow growth, a trend that is statewide. Local option sales tax revenues constitute about 9% of total net revenues.

Intergovernmental Revenue

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

Intergovernmental revenues are budgeted at approximately \$65.5 million, about \$4.7 million, or 7.7%, more than the current year budget of \$60.8 million. Intergovernmental revenues are approximately 6% of total net revenues.



Electric Utility and Piped Natural Gas sales tax revenues are budgeted at \$25.8 million, a slight increase from FY 25-26. The increase is based on current year utility usage and rate increases for Electric Utility. Shared revenues from beer, wine, and the City's share of the local ABC distribution of sales taxes are projected to decrease approximately \$800,000 due to limited distributions from the Local ABC Board to the city. Other state shared revenues are expected to remain largely flat overall.

Powell Bill funds, the City's portion of the state gasoline tax, are budgeted at approximately \$9.9 million for FY 26-27, a \$800,000 increase based on projected disbursements from the State. The budget includes federal and state funding of \$13.3 million, an increase of approximately \$5.8 million, largely for planned federal disbursements for Greensboro Transit Agency support.

User Fees, Charges and Licenses

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

Budgeted user fee revenues for FY 26-27 are \$348.4 million, compared to \$320.4 million for FY 25-26. User fee revenue generated in the Water Resources Fund is a significant portion of this revenue category. Budgeted Water Resources user fee revenue will increase from \$181.9 million to \$201.6 million, an increase of \$19.6 million, or 10.8%, based on service growth and recommended rate increases. An average consumer rate increase of 9.5% is necessary to ensure debt coverage, maintenance, contaminant mitigation, and capacity improvement projections for the water and sewer system. Solid waste landfill and tipping fees are also recommended to increase as contracted service and disposal costs continue to rise.

Other Revenues

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

Revenues in this category are budgeted at \$160.5 million, compared to \$154.5 million in the current year. Increases are primarily related to changes in internal charges for items like employer health insurance premiums, internal information technology subscriptions, and equipment lease charges.

Interfund Transfers

Interfund transfers are contributions made by one fund to support operations in another fund, such as contributions from the General Fund to the Solid Waste Management Fund to support refuse disposal, and contributions to the Debt Service Fund to support voter-approved bond project financing. Budgeted interfund transfers for FY 26-27 are \$90.7 million, compared to \$75.7 million in FY 25-26.

The General Fund contribution to the Debt Service Fund is budgeted at \$43.2 million, a \$1 million increase compared to FY 25-26. The transfer supports debt service principal and interest expenses associated with successful bond referenda in 2016 and 2022, limited obligation bonds, and other financing agreements. The transfer to the Solid Waste Management Fund increases \$2.4 million to support increased contract costs for hauling and disposal of municipal waste. The transfer to the Parking Facilities Operating Fund increases by \$2.2 million to restore funding reduced in the current year budget for planned sale of real estate. The General Fund contribution to the Coliseum increases by \$600,000 to \$4 million.

Fund Balance

The City of Greensboro fund balance policy states that each year, the estimated savings realized from unexpended appropriations shall be evaluated with respect to appropriation to the following year's revenue budget as appropriated fund balance, to assist in financing that year's budget. Appropriated fund balance budgets across all funds decreases from \$46.3 million to \$25.1 million. This decrease is driven in part by a significant decrease in appropriated fund balance in the General fund of more than \$7 million compared to the current budget. Decreased use of fund balance is one strategy the City will use to reach the Local Government Commission (LGC) required level of available fund balance.



PROPERTY TAX RATE

The property tax rate for the FY 26-27 adopted budget is 79.85 cents per \$100 of assessed value, 12.6 cents above the adopted FY 25-26 rate. The proposed tax rate is allocated at 74.95 cents to the General Fund, 3.50 cents to the Greensboro Transit Agency Fund, and 1.4 cents to the Nussbaum Housing Partnership Fund. The FY 27-28 projected budget is balanced with an overall tax rate of 80.85 cents, a 1 cent increase from the adopted FY 26-27 rate.

Guilford County conducted a property revaluation (reappraisal), including all properties in Greensboro, that was set to be effective for FY 26-27. This would have resulted in a revenue-neutral rate based on the updated assessed values. In June, the State of North Carolina adopted a one year moratorium on the use of the reassessed values. Due to this law, the values used to project property tax revenues are based on the current assessed values not the reassessed values.

Tax Rates and Valuations

Year	Tax Rate	General Fund	Economic Development	Housing Partnership	Transit Fund	Assessed Valuation
FY 07-08	.6350	.6000			.0350	22,594,699,541
FY 08-09	.6350	.6000			.0350	24,184,833,849
FY 09-10	.6350	.6000			.0350	24,348,151,212
FY 10-11	.6325	.5975			.0350	24,219,785,239
FY 11-12	.6325	.5918		.0070	.0337	24,456,470,950
FY 12-13*	.6325	.5897	.0025	.0069	.0334	24,660,976,137
FY 13-14	.6325	.5872	.0050	.0069	.0334	25,423,086,180
FY 14-15	.6325	.5872	.0050	.0069	.0334	25,272,730,744
FY 15-16	.6325	.5872	.0050	.0069	.0334	25,670,533,471
FY 16-17	.6325	.5856	.0050	.0069	.0350	26,075,817,552
FY 17-18*	.6325	.5856	.0050	.0069	.0350	27,506,258,623
FY 18-19	.6325	.5856	.0050	.0069	.0350	27,942,839,631
FY 19-20	.6625	.6156	.0050	.0069	.0350	29,095,112,529
FY 20-21	.6625	.6206		.0069	.0350	29,692,728,008
FY 21-22	.6625	.6206		.0069	.0350	29,750,834,729
FY 22-23*	.6325	.5875		.0100	.0350	38,549,202,027
FY 23-24	.6725	.6275		.0100	.0350	39,117,436,490
FY 24-25	.6725	.6275		.0100	.0350	39,985,094,199
FY 25-26	.6725	.6275		.0100	.0350	40,103,700,000
FY 26-27*	0.7985	0.7495		.0140	.0350	40,557,000,000

*Property Revaluation

The Greensboro Area Transit Agency Fund tax rate was established in FY 90-91 to begin City participation in an improved transit system. The tax was authorized on November 8, 1988, by referendum, at 3.5 cents. The adopted budget includes a rate of 3.5 cents, the same as the current rate.

Beginning in FY 11-12, 1 cent of the property tax rate was dedicated to the Nussbaum Housing Partnership Fund to support housing programming. The adopted rate increases from 1 cent to 1.4 cents dedicated to the fund.

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

The adopted tax rate for the Dunleath Neighborhood is 5 cents, from the same as the current rate.

Beginning in FY 04-05 a Business Improvement District was established for downtown Greensboro to provide specialized services for the area. A separate tax rate of 9 cents is set for properties within the district boundaries, and will remain the same for FY 26-27.



TOTAL BUDGET - POSITION CHANGES

The accompanying charts show the net changes in full-time equivalent (FTE) positions by Service Area and by Fund Type for FY 26-27 through projections for FY 27-28.

The FY 26-27 budget reflects a net increase of 71.6 FTEs. This is primarily due to an increase in 30 positions for the Greensboro Police Department (GPD), funded in part by the Community Oriented Policing Services (COPS) hiring program grant. Excluding the GPD increases, total net FTEs increase by 41.6 positions across all funds and departments. Mid-year additions total 34.0, while positions related to service enhancements total an additional 48.0 FTEs. The budget also includes the transfer of 0.9 FTEs from the operating budget to grant or non-operating funds and a reduction of 9.5 FTEs.

The FY 26-27 service enhancement process adds a total of twelve positions to the Community Services service area in preparation for the Windsor Chavis Nocho Community Complex (WCNCC) opening. These additions include one (1) Library Services Manager, one (1) IT Network Administrator, one (1) Adult Librarian, and one (1) Teen Librarian in the Libraries department. The remaining additions include one (1) Facility Superintendent, one (1) Facility Coordinator, one (1) Recreation Center Supervisor, one (1) Pool Mechanic II, one (1) Lead Lifeguard Supervisor, one (1) Crew Leader, one (1) Custodian Lead Supervisor, and one (1) Crew Member in the Parks & Recreation department. Most of these positions are budgeted to start in the last quarter of FY 26-27. These positions will ensure that programming and operations development is in place prior to the projected Fall 2027 opening of the complex. An additional eighteen positions will be added in FY 27-28 to support full operations after opening.

Other Community Services changes include the addition of one (1) Administrative Assistant, one (1) Housing Analyst, and one (1) Rehab Specialist to advance the Road to 10,000 Housing Initiative in the Housing & Neighborhood Development (HaND) department. Changes within the Nussbaum Housing Partnership Fund include the transfer of one (1) Supportive Housing Analyst from HaND to the Community Safety department, as well as a net transfer of 0.9 FTEs to non-operating grant funds. The Human Rights department added one (1) Intake Specialist to meet Housing and Urban Development case coverage standards and assist with the increased number of fair housing inquiries.

In FY 25-26, the General Government service area underwent three departmental reorganizations. The Contact Center division was moved from the Executive department to the Communications department, the Zoning division moved from the Planning Department to the Office of Code Compliance division in the Executive Department, and the Office of Business Opportunity (OBO) was moved from the City Attorney's Office to the Executive Department. These realignments resulted in the addition of one (1) Administrative Support Specialist position for the Office of Code Enforcement division. Additionally, a Commercial Compliance Supervisor and Commercial Compliance Officer will be added to the Office of Code Compliance division to enhance commercial inspections and enforcement efforts.

Effective for the FY 26-27 budget, the Office of Sustainability and Resilience moved from the Executive Department to the Solid Waste & Recycling and OBO moved to the Finance and Administrative Services Department. The realignment of these offices allows for increased efficiency and better use of shared resources. As a result, two positions from OBO were eliminated and one OBO position was transferred within the Finance Department.

The General Government service area includes the mid-year additions of three (3) positions, an Assistant to the City Manager in the Executive department, a Management Consultant for the Finance department, and an Assistant City Attorney for the City Attorney's Office. As part of the cost-savings and strategic realignment of resources, two (2) Administrative Support positions were eliminated, and one (1) Sustainability Analyst position was transferred from the Office of Sustainability & Resilience division of the Executive department to the Solid Waste & Recycling department.

The FY 26-27 service enhancement process added thirteen positions to the Infrastructure service area to address increased workload and provide operational efficiency. The Water Resources Enterprise Fund includes the addition of a hydro crew consisting of one (1) Heavy Equipment Operator (HEO) and two (2) Crew Members. The Stormwater Management Enterprise Fund includes an additional maintenance crew comprised of one (1) HEO, one (1) Crew Supervisor, and four (4) Crew Members. The budget also includes two (2) HEOs for the Solid Waste & Recycling department and two (2) HEOs for the Solid Waste Disposal Fund.



Mid-year additions to the Infrastructure service area include one (1) Deputy Planning Director in the Planning Department and one (1) Equipment Services Supervisor in the Solid Waste Disposal Fund. The Greensboro Transit Agency (GTA) transferred one (1) ADA Coordinator to the Community Relations division under the Executive Department. The Transit Director position was eliminated to facilitate restructuring of the department to a division of the Transportation Department.

The remaining service enhancements for the Public Safety service area include the addition of four (4) positions. One (1) Fire Lube Technician will be added to the Fire department. In the Community Safety department, two (2) Crisis Counselors and one (1) Outreach Coordinator will be added for the first phase of an expansion to the Behavioral Health Response Team (BHRT). An additional nine (9) positions are projected to be added in the second phase of the expansion in FY 27-28.

The Community Safety department underwent a departmental reorganization that resulted in the mid-year addition of one (1) Community Safety Admin Coordinator position and one (1) Behavioral Crisis Supervisor position. Both positions will support the expansion of service and departmental goals for BHRT. Additionally, one (1) manager position was eliminated. GPD also conducted a mid-year reorganization resulting in the addition of one (1) Forensics Quality Control position and the elimination of one (1) Public Safety Research Scientist and one (1) Administrative Assistant, a net reduction of one (1) FTE.

Further mid-year additions to the Public Safety service area include one (1) Systems Support Specialist for the Technical Services Fund, one (1) GIS Technician for the Public Safety Information Technology (PSIT) division of Guilford Metro 911 (GM911), and one (1) GIS Administrator for the PSIT division of GM911. GM911 eliminated one (1) GIS Analyst from the PSIT division as part of this reorganization to create operational efficiency.



Full Time Equivalent Position Changes by Department / Fund

SERVICE AREAS	2025-26	New Issues	Transfers	Mid-Year Changes	2026-27	2027-28
Community Services						
Cemeteries Fund	10.44				10.44	10.44
Hotel / Motel Occupancy Tax Fund	0.03				0.03	0.03
Human Rights	9.00			1.00	10.00	10.00
Libraries	109.50	4.00			113.50	118.50
Housing and Neighborhood Development	0.50				0.50	0.50
Nussbaum Housing Partnership Fund	12.25	2.00	0.10		14.35	16.35
Parks & Recreation	234.75	8.00		0.50	243.25	253.25
Subtotal	376.47	14.00	0.10	1.50	392.07	409.07
General Government						
Budget and Evaluation	9.00				9.00	9.00
City Attorney's Office	17.00		-8.25	1.00	9.75	9.75
Communications & Marketing	11.00		14.00		25.00	25.00
Debt Service Fund	2.05				2.05	2.05
Equipment Services	52.50				52.50	52.50
Executive	69.98	2.00	-17.00	1.00	55.98	55.98
Financial and Administrative Services	45.92		6.25	1.00	53.17	53.17
Graphic Services	7.75				7.75	7.75
Information Technology	27.35		-1.00		26.35	26.35
Legislative	5.00				5.00	5.00
Network Services/Telecommunications	22.65		1.00		23.65	23.65
People & Culture	23.80			-2.00	21.80	21.80
Risk Retention Funds	7.40				7.40	7.40
Subtotal	301.40	2.00	-5.00	1.00	299.40	299.40
Infrastructure						
Engineering & Inspections	171.50				171.50	171.50
Greensboro Transit Agency	26.25			-2.00	24.25	24.25
Parking Facilities Fund	18.50				18.50	18.50
Planning	33.70		-4.00	1.00	30.70	30.70
Solid Waste & Recycling	127.67	2.00	9.00		138.67	138.67
Solid Waste Disposal Fund	37.83	2.00		1.00	40.83	40.83
Stormwater Management	87.00	6.00			93.00	93.00
Transportation	123.93				123.93	123.93
Water Resources Enterprise	373.80	3.00		3.00	379.80	379.80
Subtotal	1,000.18	13.00	5.00	3.00	1,021.18	1,021.18
Public Safety						
Community Safety	15.00	3.00		1.00	19.00	28.00
Fire	613.00	1.00			614.00	617.00
Guilford Metro Communications	112.00			1.00	113.00	113.00
Police	794.38	15.00		15.00	824.38	824.38
Technical Services	10.00			1.00	11.00	11.00
Subtotal	1,544.38	19.00	0.00	18.00	1,581.38	1,593.38
TOTAL	3,222.43	48.00	.10*	23.50	3,294.03	3,323.03

*Due to transfers from non-operating departments



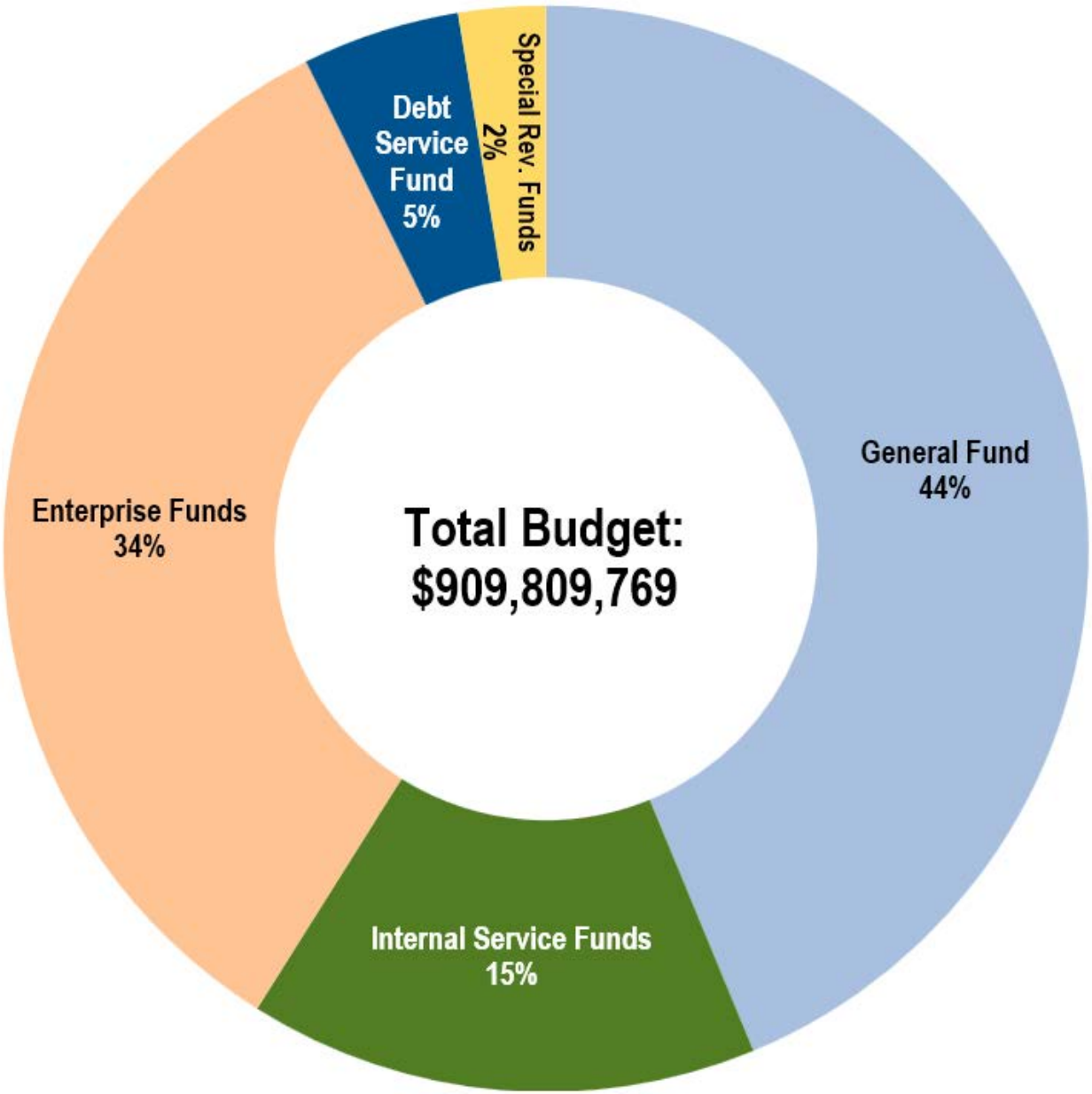
Full Time Equivalent Position Changes by Fund Type

Fund	2025-26	New Issues	Transfers	Mid-Year Changes	2026-27	2027-28
General Fund	2,441.97	35.00	-1.00	19.50	2,495.47	2,522.47
Special Revenue Funds	22.72	2.00	0.10	0.00	24.82	26.82
Debt Service Fund	2.05	0.00	0.00	0.00	2.05	2.05
Enterprise Funds	543.39	11.00	0.00	2.00	556.39	556.39
Internal Service Funds	212.30	0.00	1.00	2.00	215.30	215.30
TOTAL	3,222.43	48.00	0.10*	23.50	3,294.03	3,323.03

*Due to transfers from non-operating departments

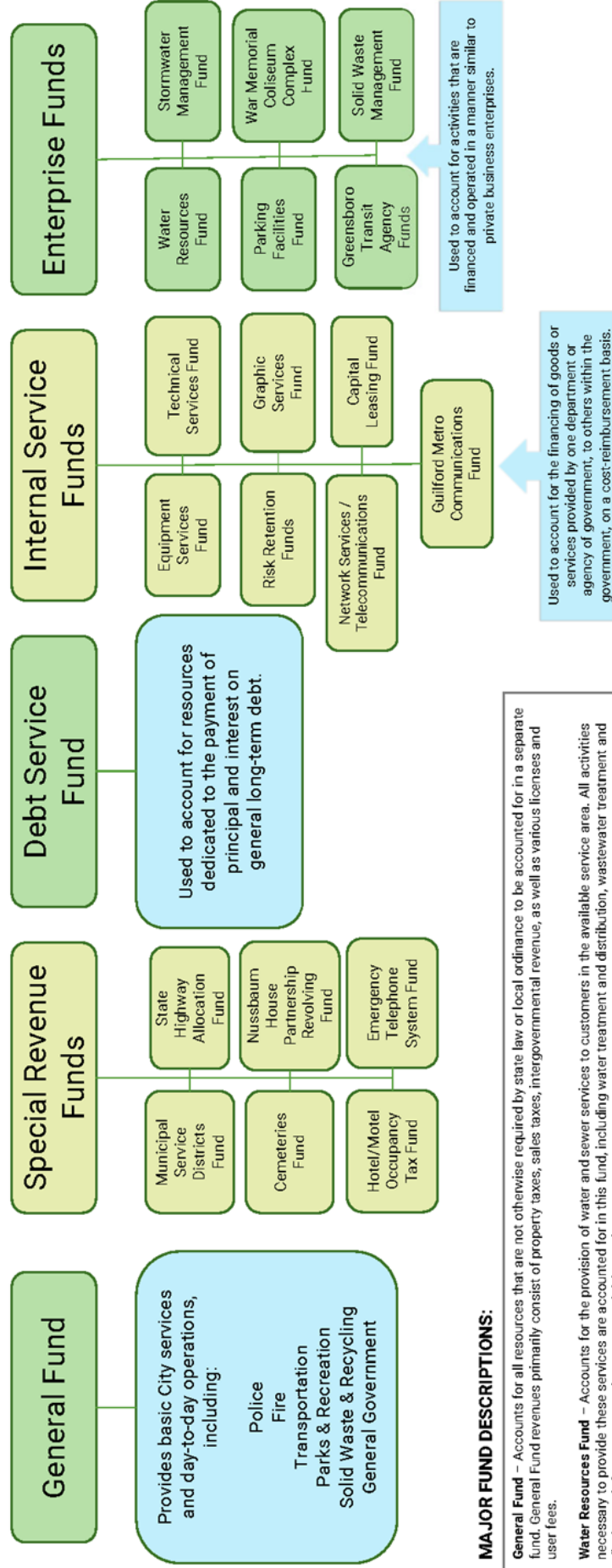


FUND SUMMARY



BUDGET FUND STRUCTURE

City of Greensboro Budgeting Funds



MAJOR FUND DESCRIPTIONS:

General Fund – Accounts for all resources that are not otherwise required by state law or local ordinance to be accounted for in a separate fund. General Fund revenues primarily consist of property taxes, sales taxes, intergovernmental revenue, as well as various licenses and user fees.

Water Resources Fund – Accounts for the provision of water and sewer services to customers in the available service area. All activities necessary to provide these services are accounted for in this fund, including water treatment and distribution, wastewater treatment and discharge, infrastructure maintenance, and debt service.

Solid Waste Management Fund – Accounts for the provision of waste disposal and recycling operations of the City, including transfer stations and landfills.

War Memorial Coliseum Complex Fund – Accounts for the operation of all entities within the Coliseum entertainment complex. For the purposes of this book, the Performing Arts Fund is included as part of this fund.

TOTAL BUDGET - FUND SUMMARY

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

General Fund

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

Special Revenue Funds

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

These funds are:

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

Debt Service Fund

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

Enterprise Funds

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

These funds are:

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



Internal Service Funds

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

These funds are:

Capital Leasing Fund

Equipment Services Funds

Graphic Services Fund

Guilford Metro Communications Fund

Network Services/Telecommunications Fund

Technical Services Fund

Risk Retention Funds

The charts on the following pages show actual operating expenditures for each fund in FY 2024-25, the amended FY 2025-26 budget, the adopted FY 2026-27 budget, and the projected FY 2027-28 budget.



TOTAL EXPENDITURES BY FUND

Fund Type	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
General Fund	426,423,065	440,465,924	485,327,609	500,197,724
Special Revenue Funds				
Cemeteries Operating Fund	1,096,482	1,171,697	1,132,886	1,163,758
Emergency Telephone System Fnd	2,831,187	1,679,015	1,850,033	1,850,033
Hotel/Motel Occupancy Tax Fund	4,660,726	6,800,236	6,654,725	6,729,984
Nussbaum Housing Partnership Revolving Fund	3,782,652	6,569,793	6,799,910	6,744,484
Special Tax Districts Fund	1,476,173	1,806,125	1,914,625	1,564,625
State Highway Allocation Fund	8,439,000	9,139,000	9,945,355	9,945,355
	<u>22,286,220</u>	<u>27,165,866</u>	<u>28,297,534</u>	<u>27,998,239</u>
Debt Service Fund	45,652,846	48,849,266	51,964,198	51,161,126
Enterprise Funds				
Greensboro Transit System (GTA) Fund	31,940,870	38,104,442	38,814,801	38,890,858
Parking Facilities Operating Fund	6,839,847	7,147,122	7,380,428	7,450,034
Solid Waste Disposal Fund	19,429,669	21,035,815	24,049,224	23,265,015
Stormwater Management Fund	14,654,634	15,385,882	17,889,022	20,094,565
War Memorial Coliseum Complex Fund	9,887,236	73,309,992	73,909,992	73,909,992
Water Resources Enterprise Fund	168,061,418	192,428,077	212,780,698	234,267,859
	<u>250,813,674</u>	<u>347,411,330</u>	<u>374,824,165</u>	<u>397,878,323</u>
Internal Service Funds				
Capital Leasing Fund	3,185,366	4,847,580	8,887,478	8,877,978
Equipment Services Fund	27,298,255	32,522,769	33,479,914	33,324,561
Graphic Services Fund	1,040,821	1,025,649	1,061,105	1,082,534
Guilford Metro Communications Fund	15,577,905	16,068,613	17,719,306	18,064,918
Network Services Fund	11,040,181	20,411,088	22,786,426	22,554,579
Risk Retention Funds	72,328,031	74,098,614	78,383,149	78,389,320
Technical Services Fund	5,040,363	7,180,430	6,487,008	6,489,653
	<u>135,510,922</u>	<u>156,154,742</u>	<u>168,804,386</u>	<u>168,783,543</u>
Total Expenditures	<u>880,686,726</u>	<u>1,020,047,128</u>	<u>1,109,217,892</u>	<u>1,146,018,955</u>
Less Transfers and Internal Charges	<u>170,428,499</u>	<u>189,489,469</u>	<u>199,408,123</u>	<u>198,429,055</u>
Net Expenditures	<u><u>710,258,227</u></u>	<u><u>830,557,659</u></u>	<u><u>909,809,769</u></u>	<u><u>947,589,900</u></u>



TOTAL EXPENDITURES BY SERVICE AREA

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
General Fund				
Community Services	48,374,137	48,349,425	54,484,790	58,326,089
Debt Service	42,225,000	42,200,000	43,205,559	43,420,842
General Government	43,502,461	51,701,616	54,151,613	54,351,121
Infrastructure	89,145,834	92,463,622	108,158,360	110,008,036
Public Safety	203,175,633	205,751,260	225,327,287	234,091,636
	<u>426,423,065</u>	<u>440,465,924</u>	<u>485,327,609</u>	<u>500,197,724</u>
Special Revenue Funds				
Community Services	9,539,860	14,541,726	14,587,521	14,638,226
Infrastructure	9,915,173	10,945,125	11,859,980	11,509,980
Public Safety	2,831,187	1,679,015	1,850,033	1,850,033
	<u>22,286,220</u>	<u>27,165,866</u>	<u>28,297,534</u>	<u>27,998,239</u>
Debt Service Fund				
Debt Service	45,652,846	48,849,266	51,964,198	51,161,126
	<u>45,652,846</u>	<u>48,849,266</u>	<u>51,964,198</u>	<u>51,161,126</u>
Enterprise Funds				
Infrastructure	250,813,674	347,411,330	374,824,165	397,878,323
	<u>250,813,674</u>	<u>347,411,330</u>	<u>374,824,165</u>	<u>397,878,323</u>
Internal Service Funds				
Debt Service	3,185,366	4,847,580	8,887,478	8,877,978
General Government	111,707,287	128,058,120	135,710,594	135,350,994
Public Safety	20,618,268	23,249,042	24,206,314	24,554,571
	<u>135,510,922</u>	<u>156,154,742</u>	<u>168,804,386</u>	<u>168,783,543</u>
Total Expenditures	<u>880,686,726</u>	<u>1,020,047,128</u>	<u>1,109,217,892</u>	<u>1,146,018,955</u>
Less Transfers and Internal Charges	<u>170,428,499</u>	<u>189,489,469</u>	<u>199,408,123</u>	<u>198,429,055</u>
Net Expenditures	<u>710,258,227</u>	<u>830,557,659</u>	<u>909,809,769</u>	<u>947,589,900</u>



GENERAL FUND

The accompanying chart shows a service area comparison of General Fund expenditures for FY 24-25 actual expenditures, the FY 25-26 amended budget, the FY 26-27 adopted budget, and the FY 27-28 projected budget. The FY 26-27 adopted budget of \$485,327,609 is \$44.9 million, or 10.2% higher than the amended FY 25-26 budget. Debt service is increasing by \$1 million for a total of \$43.2 million to support anticipated costs related to current and future general obligation bonds and other debt financing.

General Fund Expenditures by Service Area

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Community Services	48,374,137	48,349,425	54,484,790	58,326,089
Debt Service	42,225,000	42,200,000	43,205,559	43,420,842
General Government	43,502,461	51,701,616	54,151,613	54,351,121
Infrastructure	89,145,833	92,463,622	108,158,360	110,008,036
Public Safety	203,175,633	205,751,260	225,327,287	234,091,636
Total Expenditures	426,423,065	440,465,924	485,327,609	500,197,724

The Public Safety service area, which includes Police, Fire, Community Safety and the General Fund support for the Guilford Metro 911 Fund, is the largest service area in the General Fund. The total service area budget is \$225.3 million, which is about 46% of the total General Fund. The public safety budget is \$19.6 million, or 9.5%, higher than the current year budget. The budget includes \$4.9 million in additional compensation support for overtime and premium pay. The Police budget includes the addition of 30 Police Officer I positions to support departmental operations and community safety. These positions are offset, in part, by federal grant funding for three years. Increasing contract costs for police technology and radio services total \$2.3 million to maintain current police technology. The Community Safety budget includes the expansion of the Behavioral Health Response Team (BHRT) with the addition of five (5) positions and equipment to meet community needs. The Fire budget includes an increase of \$700,000 for Special Separation Allowance for eligible sworn Fire employees. The continuation of support for financed replacement fire trucks of approximately \$4.1 million is also included. The Technical Services Fund budget also includes an increase of \$877,000 for capital infrastructure upgrades and investment for the Public Safety Radio System.

The Infrastructure service area, which includes Solid Waste & Recycling, Transportation, Engineering & Inspections, Planning, and General Fund contributions to Solid Waste Disposal, Parking Facilities Operating, and Coliseum Funds, is the second largest service area at \$108.2 million, or 22.3% of the General Fund. The budget reinstates \$1.2 million for facilities maintenance in the Engineering & Inspections Department that was eliminated in the current year budget. The Solid Waste & Recycling budget includes the addition of three (3) positions to enhance operations. The Office of Sustainability and Resilience (OSR) is transferred from the Executive department to Solid Waste & Recycling. The OSR budget includes an increase of \$872,000 for projected energy costs due primarily to Duke Energy rate increases. Also included in the Solid Waste & Recycling budget is \$233,000 for the implementation of routing software to enhance service efficiency as the city grows. Contributions to the Solid Waste Disposal Fund increase \$2.4 million to support contract costs at the transfer station. The General Fund transfer to the Coliseum Fund is \$4 million, a \$600,000 increase over the current year.

The General Government service area budget is \$54.2 million, \$2.4 million or 4.8% higher than the current year budget. The service area underwent a multi-department reorganization that included the transfer of the Office of Business Opportunity to the Finance department from the City Attorney's Office, the Contact Center division moving to the Communications and Marketing department from the Executive department and four (4) Zoning Officers moving to the Office of Code Compliance division from the Planning department. Increased employer contributions in the amount of \$3 million are required to support stabilization of the Employee Health Insurance Fund.



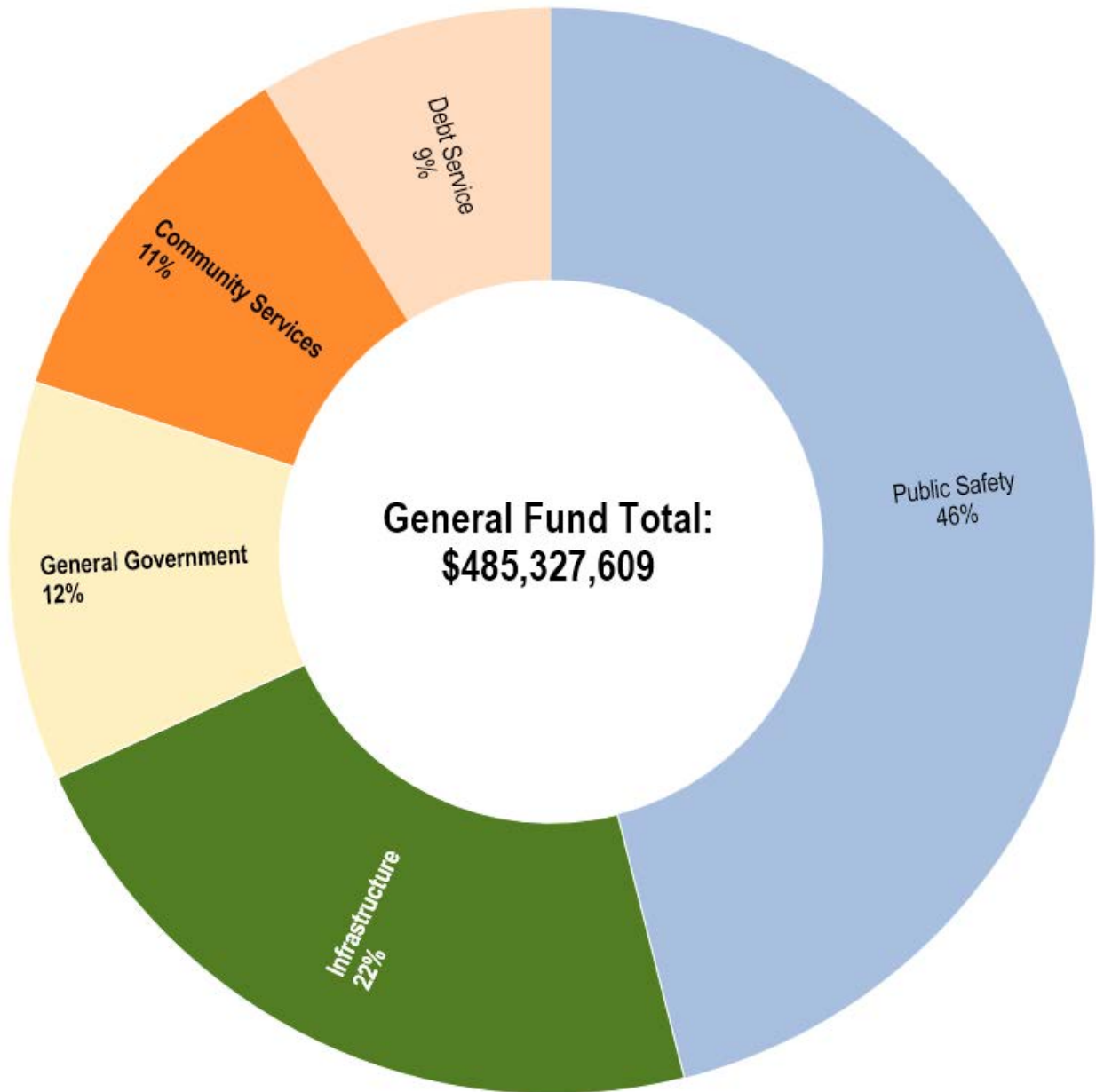
The Community Services service area, which includes Libraries, Housing & Neighborhood Development, Parks & Recreation, and Human Rights departments, is \$54.5 million, an increase of \$6.1 million from the current year budget. This service area makes up about 11% of the General Fund. The Parks & Recreation budget includes an additional \$855,000 to address overtime and roster funding to maintain programming coverage. Parks & Recreation and Libraries budgets also include an increase of \$805,000 for partial year funding for fourteen positions and equipment for the initial planning and setup for the Windsor Chavis Nocho Community Complex anticipated in the Fall of 2027.

The budgeted contribution to the Debt Service Fund will increase to \$43.2 million, a \$1 million increase, or 2.4% higher than the current year budget. The budget will continue to support debt repayment associated with previously approved bonds, planned future bonds, debt financing for capital purchases, and further support fund balance goals.

The FY 27-28 projected budget of \$500.2 million is \$14.9 million, or 3% higher than the FY 26-27 adopted budget. FY 27-28 includes \$8.7 million for planned service enhancements including the full operations of Windsor Chavis Nocho Community Complex, expansion of the BHRT team to provide 24 hour coverage, and additional staffing to support the Road to 10,000 housing initiative.



Expenditures by Service Area
FY 26-27



General Fund Expenditure Highlights

Expenditures By Category

The chart below shows a comparison of General Fund expenditures by category for FY 24-25 actual expenditures, the FY 25-26 amended budget, the FY 26-27 adopted budget, and the FY 27-28 projected budget. The FY 26-27 adopted budget of \$485,327,609 is \$44.9 million, or 10.2% higher than the amended FY 25-26 budget.

General Fund Expenditures by Expenditure Category

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Personnel Costs	259,696,750	261,834,466	286,656,211	299,963,745
Maintenance & Operations	165,640,961	177,496,457	198,368,398	200,218,979
Capital Outlay	1,085,354	1,135,001	303,000	15,000
Total Expenditures	426,423,065	440,465,924	485,327,609	500,197,724

The FY 26-27 General Fund budget includes personnel costs of \$286.7 million, an increase of \$24.8 million, or 9.5% higher than the current revised budget. Personnel costs represent the largest portion of General Fund expenditures, at almost 59% of overall expenses.

The General Fund has a net increase of 53.5 FTEs. This includes an increase of 61 full-time equivalent (FTE) positions. There is also an elimination of 7.5 FTE positions to prioritize resources and operations. A total of 26 FTEs were added as part of mid-year position requests and reorganizations. Thirty-five additional FTEs were added as service enhancements that primarily support the Public Safety service area and preparation to open the Windsor Chavis Nocho Community Complex. Several position changes are included for a variety of General Fund departments detailed in the Position Summary and service area sections of the document.

The budget includes funds for a 4% step increase for sworn Police and Fire employees, as well as a 2.5% cost of living adjustment and 1.5% average merit for all other benefited employees, for an average 4% overall increase. The general employee step program will be phased out beginning July 1, returning these positions to the general salary structure. Minimum wage for benefit-eligible positions will increase from \$20.00 to \$21.25 or from \$41,600 to \$44,200, a 6.25% increase. Roster and seasonal position minimum wage will increase from \$17.21 to \$18.00. Compensation and benefit adjustments needed to support actual operating costs and service levels include approximately \$1.4 million for additional rosters, \$1.2 million for police premium pay, and \$3.7 million in public safety overtime. Funding for the Fire Special Separation Allowance benefit adds \$700,000 to the budget for eligible sworn employees. Positions frozen as part of reductions in the current budget are fully budgeted for FY 26-27 adding about \$4.1 million in personnel costs.

Health care premiums and retirement system contributions made by the City for all benefitted employees is projected to increase more than \$8.5 million. Employer health insurance contributions increased from \$27.9 million to \$31.5 million, or 12.8%. The retirement system contribution rate increases from 14.35% for general employees and 16.1% for police to 15.1% for general employees and 17.1% for police, resulting in an overall 11.7% increase. The contribution rate for employees remains at 6%.

Maintenance and Operations (M&O) expenditures, including transfers to other funds and debt services are budgeted at \$199.2 million, approximately \$21.7 million or 12.2% higher than the current year amended budget. Increased service and contract costs for utilities, contracted security, police technology and subscriptions, and other services are included at approximately \$8.3 million. Additional M&O for various programming and equipment costs related to service enhancements totals approximately \$930,000. The budget also reinstates approximately \$1.4 million in M&O reductions adopted for FY 25-26 including \$1.2 in facilities maintenance and \$230,000 in program reductions.

Transfers to the Debt Services fund increase \$1 million due to planned debt service needs for current bonds, planned future bonds, and equipment replacement. The transfer to the Solid Waste Disposal Fund increases \$2.4



million to support increased contract costs at the transfer station for hauling and disposal. The transfer to the Parking Facilities Operating Fund increases by \$2.4 million to restore a reduction from anticipated parking deck sales and additional security. The General Fund contribution to the Coliseum is \$4 million, an increase of \$600,000. Additional employer contributions in the amount of \$3 million are needed to stabilize the Health Insurance Fund due to recent claims cost increases, particularly in high-cost claims and prescriptions.

Capital outlay, expenses for equipment, vehicles, and other assets over \$5,000 which have a useful life of more than a year, is budgeted at \$303,000. This includes the purchase of additional vehicles in the Office of Code Compliance, Community Safety, and Parks & Recreation to support additional operations.

The FY 27-28 projected budget of \$500.2 million is \$14.9 million, or 3% higher than the FY 26-27 adopted budget. FY 27-28 includes \$8.7 million for planned service enhancements including the full operations of Windsor Chavis Nocho Community Complex, expansion of the BHRT team to provide 24 hour coverage, and additional staffing to support the Road to 10,000 housing initiative.



General Fund Revenue Highlights

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

General Fund Revenue by Major Type

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Property Tax	246,473,043	252,604,000	303,404,000	312,798,000
Sales Tax	89,046,554	90,585,000	94,418,644	97,240,141
Intergovernmental Revenue	36,616,852	37,722,724	36,639,616	36,639,616
User Charges	25,472,038	27,258,253	28,476,078	28,700,378
Other Revenues	12,022,232	10,540,759	9,671,269	9,671,269
Interfund Transfers	6,988,239	8,366,000	6,366,000	6,366,000
Appropriated Fund Balance	22,326,048	13,389,188	6,352,002	8,782,320
Total Revenue	438,945,006	440,465,924	485,327,609	500,197,724

Property Tax

Property tax represents 63% of revenues. The FY 26-27 General Fund adopted budget is balanced with a 74.95 cent property tax rate. This represents a 12.2 cent increase from FY 25-26. The planned revaluation effective for 2026 was delayed due to the passage of a one year moratorium on revaluations. Property taxes continue to be based on current year values. Tax base growth based on current values is estimated at approximately 1.3%. The FY 27-28 projected budget is balanced with one additional cent in property taxes.

Sales Tax

Sales tax revenue is 20% of General Fund revenues. The last quarter of FY 25-26 sales tax receipts indicate continued slow growth, a trend that is statewide. Sales tax revenue is projected to increase by \$3.8 million or 4.2% compared to the current year amended budget. For FY 26-27, sales tax receipts are projected to increase 5% above revised estimates for the current year.

Intergovernmental Revenues

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

Intergovernmental revenues are budgeted at approximately \$37.6 million, roughly the same, or 0.2% less than the previous year's budget. Electric Utility and Piped Natural Gas sales tax revenues are budgeted at \$25.8 million, \$200,000 lower than FY 25-26. Other state shared revenues such as Video Programming Sales, and Direct to Home Satellite Sales Tax continue to decline slightly as more residents utilize streaming services. Shared revenues from beer, wine, and the City's share of the local ABC distribution of sales taxes are expected to decrease by \$800,000 based on information provided by the local ABC Board.

User Fees, Charges and Licenses

Charges for programming and services provided by General Fund departments, such as Parks & Recreation, Solid Waste and Recycling, and Engineering and Inspections are included in this category. The FY 26-27 budget of \$28.5 million is approximately \$1.2 million, or 4.5% more than the previous year budget. Building permit revenue in the Engineering and Inspections Department is projected to increase by approximately \$648,000 due to continued new construction activity. Parks and Recreation revenue is projected to increase by approximately \$295,800 as utilization of event spaces continues to grow.



Other Revenues

Revenues not otherwise defined are included in this category. These include interest income, internal service charges, donations, and sale of assets. These revenues are estimated at \$9.7 million, about 8.2% lower than the current year budget primarily due to a reduction in the planned sale of city properties included in the FY 25-26 budget.

Transfers from Other Funds

The General Fund receives transfers from Special Revenue Funds, which have been established to account for specific revenue sources received by the City that are typically also tied to specific expenses. The transfer from the State Highway (Powell Bill) Allocation Fund is budgeted at \$5.6 million to offset a variety of eligible transportation and road maintenance expenses budgeted in the General Fund. The General Fund will also receive a contribution from Transportation Bond Funds in the amount of \$720,000 to offset eligible professional services expenditures in the General Fund. These revenues decrease by \$2.0 million due to the elimination of a transfer from the Equipment Services Fund that occurred in FY 25-26.

Fund Balance

The fund balance appropriation for the FY 26-27 General Fund adopted budget is \$6.6 million, or 1.3% of the total budget. This represents a decrease of \$7 million, more than 50%, from the current year amended budget.

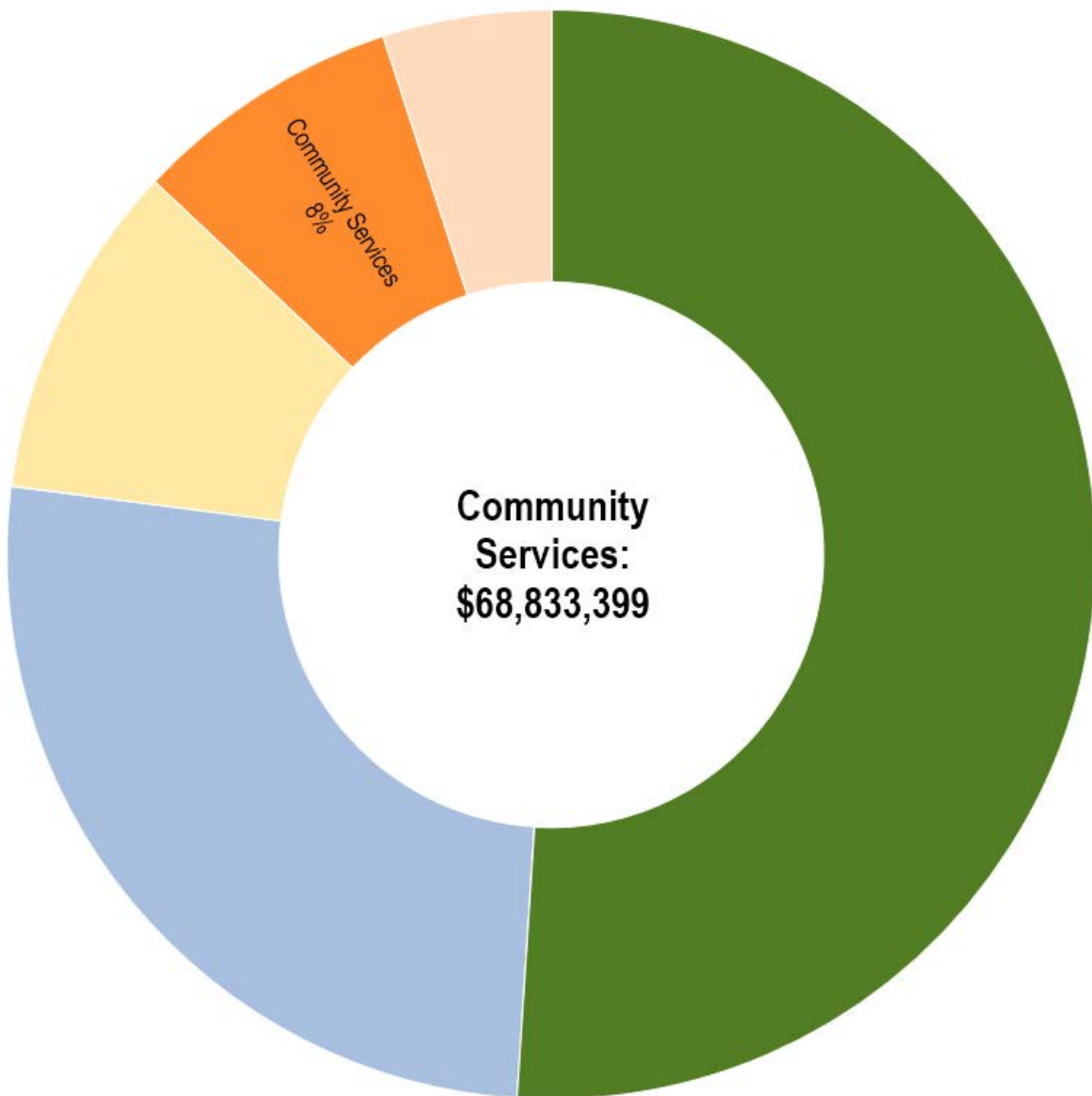
Decreased use of fund balance is one strategy the City will use to reach the Local Government Commission (LGC) required level of available fund balance. The total appropriated fund balance amount does not include additional fund balance appropriations that will be necessary to carry forward outstanding purchase orders at the end of FY 25-26.

The FY 27-28 projected fund balance appropriation is \$8.8 million or 38.2% higher than the adopted FY 26-27 budget.



COMMUNITY SERVICES

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



COMMUNITY SERVICES SERVICE AREA SUMMARY

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Expenditures				
Cemeteries Operating Fund	1,096,482	1,171,697	1,132,886	1,163,758
Hotel/Motel Occupancy Tax Fund	4,660,726	6,800,236	6,654,725	6,729,984
Housing and Neighborhood Development	1,536,469	123,235	111,341	114,759
Human Rights	1,022,385	1,359,057	1,462,981	1,501,502
Libraries	11,676,309	12,190,108	14,093,795	15,159,844
Nussbaum Housing Pship Revolving Fund	3,782,652	6,569,793	6,799,910	6,744,484
Parks and Recreation	32,184,327	32,751,613	36,476,261	39,209,571
Non-departmental Community Services	1,954,647	1,925,412	2,340,412	2,340,412
Subtotal	57,913,997	62,891,151	69,072,311	72,964,314
Less Transfers and Internal Charges	473,061	238,912	238,912	238,912
Total Community Services Expenditures	57,440,936	62,652,239	68,833,399	72,725,402
	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Revenues				
Cemeteries Operating Fund	1,234,200	1,171,697	1,132,886	1,163,758
Hotel/Motel Occupancy Tax Fund	6,771,098	6,800,236	6,654,725	6,729,984
Housing and Neighborhood Development	253,369	0	0	0
Human Rights	30,110	22,500	22,500	22,500
Libraries	2,179,327	2,164,349	2,350,666	2,354,966
Nussbaum Housing Pship Revolving Fund	5,988,667	6,569,793	6,799,910	6,744,484
Parks and Recreation	3,301,192	3,028,660	3,327,660	3,327,660
Subtotal	19,757,963	19,757,235	20,288,347	20,343,352
General Fund Contributions	42,610,139	43,133,916	48,783,964	52,620,963
Less Transfers and Internal Charges	473,061	238,912	238,912	238,912
Total Community Services Revenues	61,895,041	62,652,239	68,833,399	72,725,402
Total FTE Positions	392.617	376.472	392.070	409.070



COMMUNITY SERVICES SERVICE AREA SUMMARY

Budget Highlights:

The FY 26-27 Adopted Budget is increasing by **\$6,181,161, or 9.9%**.

- During FY 25-26, the Cemeteries hosted the Wreaths Across America event in partnership with the Greensboro Grasshoppers.
- The Housing & Neighborhood Development department secured approximately \$5.2 million in federal funding during FY 25-26.
- During FY 25-26, the Human Rights department added one (1) Intake Specialist position. The cost of this position is partially offset with a reduction in roster budget funding for FY 26-27.
- The FY 26-27 Human Rights department budget includes an increase in the amount of \$7,246 for Salesforce and Adobe software cost increases and the creation of Greensboro Signs, an American Sign Language educational program for City of Greensboro staff.
- The FY 26-27 Libraries department budget includes an increase in the amount of \$200,000 to expand collection and available materials.
- The FY 26-27 Libraries department budget includes one (1) Library Services Manager, one (1) Adult Services Librarian for the Windsor Chavis Nocho Community Complex (WCNCC), as well as the addition of one (1) IT Network Administrator, one (1) Teen Librarian, and expected program and operational expenses for this new facility. The total increase to the FY 26-27 Libraries department budget for these positions and operational expenses is \$433,111.
- The Projected FY 27-28 Libraries department budget includes an increase in the amount of \$620,249 for the addition of three (3) Library Associates, two (2) Clerks, and anticipated expenses for maintenance, programs, and operations for the Windsor Chavis Nocho Community Complex (WCNCC).
- The FY 26-27 Nussbaum Housing Partnership Revolving Fund budget includes the addition of one (1) Analyst position and one (1) Rehab Specialist position which will be added effective FY 26-27, with one (1) Neighborhood Impact Coordinator and one (1) Neighborhood Impact Specialist to be added in FY 27-28. It also includes additional housing production, supplies, services, and expenses for the Road to 10,000 housing initiative.
- During FY 25-26, Parks and Recreation, Libraries, and Engineering & Inspections continued the construction phase of the WCNCC with an anticipated opening in mid-2027.
- The FY 26-27 Park and Recreation department budget includes a total of eight (8) new FTEs, one (1) Facility Coordinator, (1), Superintendent, (1) Rec Center Supervisor, (1) Pool Mechanic II, (1) Lead Lifeguard Supervisor, (1) Crew Leader, (1) Custodian Lead Supervisor, (1) Crew Member, and expected program and operational expenses in the amount of \$510,860 for the Windsor Chavis Nocho Community Complex (WCNCC).
- The FY 26-27 Parks and Recreation budget includes an increase of over \$855,980 for roster and overtime costs, including restoration of funding reduced in the current year budget.
- The FY 26-27 Non-Departmental Community Services budget includes a planned increase of \$415,000 to support the Greensboro Science Center.



CEMETERIES OPERATING FUND

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

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

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Expenditures by Program				
Cemetery Operations	1,096,482	1,171,697	1,132,886	1,163,758
Total	1,096,482	1,171,697	1,132,886	1,163,758

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Full-time Equivalents by Program				
Cemetery Operations	11.442	10.442	10.442	10.442
Total	11.442	10.442	10.442	10.442

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Expenditures by Type				
Maintenance & Operations	339,992	385,224	395,805	401,935
Personnel Costs	756,490	786,473	737,081	761,823
Total	1,096,482	1,171,697	1,132,886	1,163,758

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Revenues by Type				
User Charges	554,045	725,976	725,976	725,976
Other Revenues	186,154	35,290	35,290	35,290
Interfund Transfers	383,061	238,912	238,912	238,912
Appropriated Fund Balance	110,940	171,519	132,708	163,580
Total	1,234,200	1,171,697	1,132,886	1,163,758



CEMETERIES OPERATING FUND

Departmental Objectives

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

PERFORMANCE MEASURES

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
<u>Community Safety</u>				
<u>Workload Measures</u>				
Number of markers installed	175	100	100	100
<u>Efficiency Measures</u>				
Percent of requests completed within 3 work days	90%	100%	95%	95%
Marker installations as a percentage of burials (including existing pre-need markers)	69%	65%	65%	65%
<u>Effectiveness Measures</u>				
Percent of property inquiries resulting in sale	80%	95%	85%	85%

Budget Highlights:

The FY 26-27 Adopted Budget is decreasing by **\$38,811, or -3.3%**.

- During FY 25-26, the Cemeteries hosted the Wreaths Across America event in partnership with the Greensboro Grasshoppers.
- City of Greensboro Cemeteries held over 250+ burial services during FY 25-26.



HOTEL/MOTEL OCCUPANCY TAX FUND

Hotel/Motel Occupancy Tax: The City of Greensboro levies a 3% Room Occupancy Tax on all hotel/motel rooms within the city limits. The proceeds of the levy are distributed 80% to the City and 20% to the Greensboro Convention and Visitors Bureau. The City currently uses these proceeds to retire debt service on improvements to the First Horizon Coliseum Complex.

The City also funds certain marketing expenses up to \$200,000 annually.

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Expenditures by Program				
Hotel/Motel Occupancy Tax	4,660,726	6,800,236	6,654,725	6,729,984
Total	4,660,726	6,800,236	6,654,725	6,729,984

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Full-time Equivalents by Program				
Hotel/Motel Occupancy Tax	0.030	0.030	0.030	0.030
Total	0.030	0.030	0.030	0.030

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Expenditures by Type				
Personnel Costs	7,816	7,851	8,210	8,480
Maintenance & Operations	4,652,910	6,792,385	6,646,515	6,721,504
Total	4,660,726	6,800,236	6,654,725	6,729,984

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Revenues by Type				
Other Revenues	529,301	499,906	415,000	365,000
Intergovernmental Revenue	6,234,807	6,300,330	6,239,725	6,364,984
Appropriated Fund Balance	6,991	0	0	0
Total	6,771,098	6,800,236	6,654,725	6,729,984

Budget Highlights:

The FY 26-27 Adopted Budget is decreasing by **\$145,511, or -2.1%**.

- This fund provides debt services payment for existing debt and ongoing maintenance at the Coliseum.
- A small portion of one (1) FTE from the Finance Department is allocated to this fund.
- A slight decrease in revenues is expected due to current year's actuals and projected tax receipts for FY 26-27.



HOUSING AND NEIGHBORHOOD DEVELOPMENT

Neighborhood Development: Serves as a catalyst for neighborhood revitalization and the development and implementation of affordable housing programs to improve the lives of Greensboro residents. Department staff focuses on creating vibrant, diverse neighborhoods managed under the Nussbaum Housing Partnership Revolving Fund.

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Expenditures by Program				
Neighborhood Development Administration	137,021	123,235	111,341	114,759
Code Compliance	1,399,448	0	0	0
Total	1,536,469	123,235	111,341	114,759

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Full-time Equivalents by Program				
Neighborhood Development Administration	0.500	0.500	0.500	0.500
Total	0.500	0.500	0.500	0.500

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Expenditures by Type				
Personnel Costs	1,022,768	108,923	97,388	100,806
Maintenance & Operations	513,701	14,312	13,953	13,953
Total	1,536,469	123,235	111,341	114,759

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Revenues by Type				
User Charges	113,765	0	0	0
Other Revenues	139,604	0	0	0
Total	253,369	0	0	0

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
General Fund Contribution	1,283,100	123,235	111,341	114,759
Total	1,536,469	123,235	111,341	114,759



HOUSING AND NEIGHBORHOOD DEVELOPMENT

Departmental Objectives

Neighborhood Development Administration supports the implementation of programs and services managed under the Nussbaum Housing Partnership Revolving Fund, and administration of housing-related grant funds.
See Nussbaum Housing Partnership Revolving Fund for Objectives and Performance data.

Budget Highlights:

The FY 26-27 Adopted Budget is decreasing by **\$11,894, or -9.7%**.

- During FY 25-26, Housing & Neighborhood development completed the purchase of the Summit Executive Center for the creation of 10 permanent supportive housing units in partnership with Triad Health Project and Affordable Housing Management Inc.
- The Housing & Neighborhood Development department secured approximately \$5.2 million in federal funding during FY 25-26.
- Housing & Neighborhood Development purchased 1004 John Dimrey Drive for the creation of 15 single family homes in partnership with Prosperity Alliance and True Homes.
- The Housing and Neighborhood Development Department has 0.5 FTE funded through the General Fund budget. The department's remaining personnel cost are supported through the Nussbaum Fund and other non-operating funds, including the Community Development Block Grant (CDBG).



HUMAN RIGHTS

Human Rights: The Human Rights Department advances the City of Greensboro's commitment to community harmony and fairness by protecting civil rights, promoting mutual understanding, and ensuring equal access to opportunities for all residents and employees.

The Department enforces local nondiscrimination ordinances and provides education, outreach, and dispute resolution services in fair housing, public accommodations, and human rights, in alignment with applicable federal laws, state enabling statutes, and the City of Greensboro Code of Ordinances. Through these authorities, it conducts investigations, facilitates conciliation, and ensures due process in addressing discrimination, while also supporting internal organizational excellence through belonging, engagement, and inclusion initiatives that strengthen workplace culture, employee morale, and equitable service delivery across the City.

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Expenditures by Program				
Human Rights	1,022,385	1,359,057	1,462,981	1,501,502
Total	1,022,385	1,359,057	1,462,981	1,501,502

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Full-time Equivalents by Program				
Human Rights	8.400	9.000	10.000	10.000
Total	8.400	9.000	10.000	10.000

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Expenditures by Type				
Personnel Costs	876,433	1,080,444	1,141,393	1,179,789
Maintenance & Operations	145,951	278,613	321,588	321,713
Total	1,022,385	1,359,057	1,462,981	1,501,502

Revenues by Type				
Other Revenues	30,110	22,500	22,500	22,500
Total	30,110	22,500	22,500	22,500

General Fund Contribution	992,275	1,336,557	1,440,481	1,479,002
Total	1,022,385	1,359,057	1,462,981	1,501,502



HUMAN RIGHTS

Departmental Objectives

Respond to all inquiries and requests for technical assistance within 48 hours.

Investigate complaints of discrimination and respond to residents' concerns in accordance with the City's ordinance.

Promote access to City services and programs for individuals with limited English proficiency through the City's Language Access Plan.

Offer cultural and educational programs/events, independently and in collaboration with other City departments and external organizations which meet diverse community needs.

Provide advisory and consulting services to businesses through departmental programs in support of economic development.

Provide support as a resource hub to justice served populations regarding housing, employment, education, and voting resources.

Participate in and support youth programs that provide progressive core value and character development activities.

Provide assistance to the Human Rights Commissions, Boards and Committees.

PERFORMANCE MEASURES

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
<u>Workload Measures</u>				
Number of fair housing cases processed	27	24	25	25
Number of fair housing cases conciliated	4	10	10	10
Number of landlord/tenant inquiries (technical assistance)	494	1,000	500	500
Number of landlord/tenant cases processed	224	500	250	250
Number of public accommodations inquiries	3	25	25	25
Number of public accommodations cases processed	3	5	5	5
Number of programs hosted by Boards & Commissions	36	40	40	40
Number of program attendees at large	2,348	2,500	2,500	2,500
Number of Reentry Community Partners	30	30	30	30
Number of Reentry programs	3	8	8	8
Number of participants in annual GSO Speaks cohorts	20	30	30	30
Number of employees certified for Bilingual Pay Incentive	53	50	50	50
Number of language line users (citywide)	9,011	7,500	7,500	7,500
Number of Citywide Engagement Programs	N/A	20	20	20
Number of Employee Engagement Programs	N/A	20	20	20
Number of Internal Programs	N/A	20	20	20
Number of Internal Program Attendees	N/A	1,500	1,500	1,500
<u>Efficiency Measures</u>				
\$ amount for conciliated fair housing cases	\$24,462	\$40,000	\$40,000	\$40,000
\$ amount spent for interpreting/translating (HRD only)	\$961	\$2,500	\$1,200	\$1,200
\$ amount spent for program participation internally	\$28,207	\$80,280	\$35,500	\$35,500
\$ amount spent for program participation externally	\$86,032	\$66,000	\$93,500	\$93,500
\$ amount of administrative funds awarded from HUD	\$9,500	\$13,400	\$9,500	\$9,500
\$ amount of training funds awarded from HUD	\$2,500	\$6,000	\$2,500	\$2,500
\$ amount of case processing funds awarded from HUD	\$33,000	\$50,000	\$50,000	\$50,000



Budget Highlights:

The FY 26-27 Adopted Budget is increasing by **\$103,924, or 7.6%**.

- During FY 25-26, the Human Rights department added one (1) Intake Specialist position. The cost of this position is partially offset with a reduction in roster budget funding for FY 26-27.
- The FY 26-27 Human Rights department budget includes an increase in the amount of \$7,246 for Salesforce and Adobe software cost increases and the creation of Greensboro Signs, an American Sign Language educational program for City of Greensboro staff.
- The FY 26-27 Human Rights department budget includes an additional \$5,976 in internal service fees for the Network Services Fund to support increased software costs.



LIBRARIES

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

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

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

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

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



	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Expenditures by Program				
Libraries Administration	2,988,417	3,060,408	3,467,772	3,598,890
Acquisitions	1,241,540	1,023,184	1,449,878	1,461,688
Central Library	2,013,905	2,168,449	2,408,501	2,484,091
Community Services	4,505,621	4,925,816	5,728,074	6,540,838
Historical Museum	926,825	1,012,251	1,039,570	1,074,337
Total	11,676,309	12,190,108	14,093,795	15,159,844

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Full-time Equivalents by Program				
Libraries Administration	19.000	16.500	16.500	16.500
Central Library	29.250	26.250	26.250	26.250
Community Services	51.000	56.500	60.500	65.500
Historical Museum	10.000	10.250	10.250	10.250
Total	109.250	109.500	113.500	118.500

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Expenditures by Type				
Personnel Costs	8,429,742	9,222,256	10,351,397	11,234,331
Maintenance & Operations	3,204,595	2,967,852	3,742,398	3,925,513
Capital Outlay	41,973	0	0	0
Total	11,676,309	12,190,108	14,093,795	15,159,844

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Revenues by Type				
Intergovernmental Revenue	60,010	46,725	36,600	40,900
User Charges	45,747	4,050	3,600	3,600
Other Revenues	2,073,569	2,113,574	2,310,466	2,310,466
Total	2,179,327	2,164,349	2,350,666	2,354,966

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
General Fund Contribution	9,496,982	10,025,759	11,743,129	12,804,878
Total	11,676,309	12,190,108	14,093,795	15,159,844



LIBRARIES

Departmental Objectives

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

PERFORMANCE MEASURES

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Workload Measures				
Number of educational programs for adults and children	2,020	2,700	2,800	2,800
Number of visits to or from schools	230	425	475	475
Per capita circulation rate achieved	3.87	4.25	4.25	4.25
Reference transactions achieved per capita	0.08	0.25	0.25	0.25
Number of computer users	140,523	130,000	132,000	140,000
Average Daily Attendance at City Libraries	2,141	3,500	3,500	3,500
Efficiency Measures				
Economic value of Library volunteers	\$150,458	\$100,000	\$110,000	\$110,000
Effectiveness Measures				
Percentage of computer uptime	100%	99%	99%	99%
Percentage pre-school/toddler parents rating service "satisfactory" or above	100%	98%	99%	99%
Percentage of customers rating Customer Service as satisfactory or above	99%	98%	98%	98%

Budget Highlights:

The FY 26-27 Adopted Budget is increasing by **\$1,903,687 or 15.6%**.

- During FY 25-26, the Libraries, Parks & Recreation, and Engineering & Inspections departments continued the construction phase of the Windsor Chavis Nocho Community Complex (WCNCC).
- The FY 26-27 Libraries department budget includes an increase in the amount of \$200,643 for annual cost increases for rental and lease payments for technology and museum storage, software, collection materials, and security at branch library locations.
- The FY 26-27 Libraries department budget includes an additional \$77,745 in internal service fees for the Network Services Fund to support increased software costs.
- The FY 26-27 Libraries department budget includes an increase in the amount of \$200,000 to expand collection and available materials.
- The FY 26-27 Libraries department budget includes six (6) FTEs that were frozen during the FY 25-26 hiring freeze. This an increase of \$417,027 to the department budget.
- The FY 26-27 Libraries department budget includes one (1) Library Services Manager, one (1) Adult Services Librarian for the Windsor Chavis Nocho Community Complex (WCNCC), as well as the addition of one (1) IT Network Administrator, one (1) Teen Librarian, and expected program and operational expenses for this new facility. The total increase to the FY 26-27 Libraries department budget for these positions and operational expenses is \$433,111.
- The Projected FY 27-28 Libraries department budget includes an increase in the amount of \$820,250 for the addition of three (3) Library Associates, two (2) Clerks, and anticipated expenses for maintenance, programs, and operations for the WCNCC.



NUSSBAUM HOUSING PARTNERSHIP REVOLVING FUND

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

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

Homeless Services: The Homelessness Prevention budget allocates funding to support homelessness prevention activities, including rapid re-housing, supportive services, innovative projects, and other permanent housing programs for persons experiencing homelessness or at risk of becoming homeless. This includes the Greensboro Homeless Outreach Mobile Engagement program, which provides street-level outreach intervention and service coordination to unsheltered individuals at the highest risk of engaging with law enforcement. Winter/ Summer emergency shelter programs. Also manages federal grants, such as those from the U.S. Department of Housing and Development, which address homelessness in Greensboro.

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Expenditures by Program				
Housing Strategy & Administration	1,899,790	2,346,673	2,858,845	2,795,454
Asset Management	583,915	1,086,077	1,236,077	1,236,077
Homeless Services	1,298,948	3,137,044	2,704,988	2,712,952
Total	3,782,652	6,569,793	6,799,910	6,744,484

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Full-time Equivalents by Program				
Housing Strategy & Administration	9.750	11.250	12.350	14.350
Homeless Services	0.000	1.000	2.000	2.000
Total	9.750	12.250	14.350	16.350

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Expenditures by Type				
Personnel Costs	1,117,635	1,443,315	1,753,177	2,006,054
Maintenance & Operations	2,645,289	5,126,478	5,046,733	4,738,430
Capital Outlay	19,729	0	0	0
Total	3,782,652	6,569,793	6,799,910	6,744,484

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Revenues by Type				
Property Tax	3,926,263	3,950,000	5,575,000	5,668,000
User Charges	100,705	86,544	86,544	86,544
Other Revenues	684,236	66,923	66,923	66,923
Appropriated Fund Balance	1,277,462	2,466,326	1,071,443	923,017
Total	5,988,667	6,569,793	6,799,910	6,744,484



NUSSBAUM HOUSING PARTNERSHIP REVOLVING FUND

Departmental Objectives

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

PERFORMANCE MEASURES

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Workload Measures				
Number of persons experiencing homelessness or imminently facing homelessness served via TBRA (Tenant-Based Rental Assistance), STRMU (Short-Term Rent, Mortgage, Utility) assistance, etc.	-	100	200	200
Number of clients served through housing counseling and homebuyer education services.	290	100	100	100
Number of persons who were diverted from homelessness by accessing rent, mortgage or utility assistance.	0	100	50	50
Percentage of DPA (Down Payment Assistance) funds disbursed within 45 days of application submission	-	-	100%	100%
Percentage of required documents submitted to agencies within 30 days of initial notification	-	-	80%	100%
Efficiency Measures				
Number of eligible households who received home repair assistance	-	-	15	20
Dollar amount of funds disbursed for LIHA (Low-Income Housing Assistance)	-	-	\$35,000	\$38,000
Dollar amount of gap funds approved for multifamily rental housing	-	-	\$2,000,000	\$3,000,000
Homeless Prevention Services:				
Workload Measures				
Number of unsheltered individuals provided emergency shelter.	231	30	200	200
Number of unsheltered individuals receiving support services and coordination.	6812	50	500	500
Efficiency Measures				
Average time in months an unsheltered individual resides in emergency or temporary housing.	4	4	4	4
Effectiveness Measures				
Percent reduction in the number of unsheltered individuals in Greensboro over time.	0%	35%	15%	15%
Percentage of individuals successfully transitioned to permanent housing.	40%	40%	40%	40%
Client satisfaction rate as measured by post-service feedback surveys.	0%	60%	65%	65%
Number of Greensboro residents who are homeless, as determined through the annual Point-In-Time Count.	665	600	600	600



Budget Highlights:

The FY 26-27 Adopted Budget is increasing by **\$230,117, or 3.5%**.

- During FY 25-26 one (1) Supportive Housing Analyst was transferred within the Nussbaum Housing Partnership Fund from the Housing and Neighborhood Development department to the Community Safety department.
- The FY 26-27 Nussbaum Housing Partnership Revolving Fund budget includes the addition of one (1) Analyst position and one (1) Rehab Specialist position which will be added effective FY 26-27, with one (1) Neighborhood Impact Coordinator and one (1) Neighborhood Impact Specialist to be added in FY 27-28. It also includes additional housing production, supplies, services, and expenses for the Road to 10,000 housing initiative.
- During FY 25-26 the Nussbaum Housing Partnership Revolving Fund added one (1) Assistant Administrative position.



PARKS AND RECREATION

Administrative Services: Directs Parks and Recreation operations, services, and planning for the City. Provides support to the Greensboro Parks and Recreation Commission and serves as liaison to City partnerships including Greensboro Downtown Parks, Inc., Greensboro Science Center, Greensboro Beautiful, Bryan Park golf operations, and other partners.

Strategic Business Solutions: Provides department-wide services and support across several key operational areas, including finance, people & culture (human resources) services, information technology, national accreditation, safety and risk management, transportation coordination, special projects, customer service and evaluation / analysis. Also provides training in the aforementioned areas, performs data collection, benchmarking, and analysis of departmental operations, programs, and fees and charges. Reviews policies and procedures to ensure effective process improvement and implementation. Coordinates external resource development including grants, donations, and partner support for the Greensboro Parks Foundation and Greensboro Beautiful, Inc.

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

Park Operations and Planning: Oversees operations, maintenance, and management of the department's parks, gardens, lakes, and special facilities, including 5 regional parks, 4 botanical gardens, athletic fields and complexes, cemeteries, and over 100 miles of trails and greenways, including the Downtown Greenway. Program responsibilities include environmental education and outdoor adventure programs. Serves as service critical personnel during emergencies and inclement weather.

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

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



	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Expenditures by Program				
Administrative Services	539,043	507,450	0	0
Community Recreation Services	8,744,381	8,394,966	9,748,123	11,873,399
Events and Engagement	1,496,417	1,469,162	1,815,965	1,847,891
Park Operations and Planning	11,522,183	11,439,244	12,096,191	12,353,431
Public Space Development and Maintenance	6,722,981	7,689,383	8,761,181	8,990,629
Strategic Business Solutions	2,949,282	3,117,174	3,746,255	3,829,450
Youth Services & Volunteer Mgmt	210,041	134,235	308,546	314,770
Total	32,184,327	32,751,613	36,476,262	39,209,571

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Full-time Equivalents by Program				
Administrative Services	13.000	14.500	0.000	0.000
Community Recreation Services	61.766	60.266	63.250	73.250
Events and Engagement	11.481	12.481	9.000	9.000
Park Operations and Planning	94.503	97.503	84.500	84.500
Public Space Development and Maintenance	0.000	0.000	69.500	69.500
Strategic Business Solutions	55.000	50.000	17.000	17.000
Total	235.750	234.750	243.250	253.250

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Expenditures by Type				
Personnel Costs	21,025,414	21,328,986	23,538,995	25,659,306
Maintenance & Operations	11,102,851	11,422,627	12,750,266	13,535,265
Capital Outlay	56,063	0	187,000	15,000
Total	32,184,327	32,751,613	36,476,261	39,209,571

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Revenues by Type				
User Charges	2,974,810	2,902,200	3,201,200	3,201,200
Other Revenues	236,382	126,460	126,460	126,460
Interfund Transfers	90,000	0	0	0
Total	3,301,192	3,028,660	3,327,660	3,327,660

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
General Fund Contribution	28,883,136	29,722,953	33,148,601	35,881,911
Total	32,184,327	32,751,613	36,476,261	39,209,571





Butterfly Shade Structures at Gateway Gardens



PARKS AND RECREATION

Departmental Objectives

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

PERFORMANCE MEASURES

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Workload Measures				
Number of programs offered in-house	1,504	2,000	1,750	1,750
Number of overall program participants	19,533	19,000	19,000	19,000
Number of trees planted	320	750	400	400
Number of acres mowed per cycle	1,400	1,700	1,500	1,500
Number of permits issued for community hosted special events	152	250	200	200
Efficiency Measures				
Revenue received from programs offered	\$834,887	\$750,000	\$800,000	\$800,000
Revenue received from facility and shelter rentals	\$865,309	\$800,000	\$850,000	\$850,000
Number of volunteer hours	34,865	32,000	32,000	32,000
Value expended per acre of parkland	\$75	\$75	\$75	\$75
Value of volunteer hours	\$1,212,919	\$875,000	\$1,000,000	\$1,000,000
Economic impact of tournaments and events held at P&R facilities	\$39,777,109	\$50,000,000	\$50,000,000	\$50,000,000
Number of participant/audience experiences at events presented by P&R	46,240	50,000	50,000	50,000
Total attendance at community hosted special events permitted	676,760	650,000	650,000	650,000
Effectiveness Measures				
Percent increase in social media followers	18%	15%	15%	15%
Percent increase in Piedmont Discovery downloads	-23%	5%	5%	5%
Percent of residents with a 10 minute walk to parks and facilities	59%	65%	60%	60%

Budget Highlights:

The FY 26-27 Adopted Budget is increasing by **\$3,724,648, or 11.4%**.

- During FY 25-26, Parks and Recreation, Libraries, and Engineering & Inspections continued the construction phase of the Windsor Chavis Nocho Community Complex (WCNCC) with an anticipated opening in Fall 2027.
- The FY 26-27 Park and Recreation department budget includes a total of eight (8) new FTEs, one (1) Facility Coordinator, (1), Superintendent, (1) Rec Center Supervisor, (1) Pool Mechanic II, (1) Lead Lifeguard Supervisor, (1) Crew Leader, (1) Custodian Lead Supervisor, (1) Crew Member, and expected program and operational expenses in the amount of \$510,860 for the Windsor Chavis Nocho Community Complex (WCNCC).
- The FY 25-26 Parks and Recreation budget includes the conversion of one tech planner position from part time to full time.
- The FY 26-27 Parks and Recreation budget will include an additional \$30,000 for installation of ADA Compliant Outdoor Pool Lift Chairs for Lindley Recreation Center.
- The FY 26-27 Parks and Recreation budget includes an increase of approximately \$415,000 in personnel cost for six (6) positions previously held vacant for cost management efforts during the current year.
- The FY 26-27 Parks and Recreation budget includes an increase of \$855,980 for roster and overtime costs, which restores funding reduced in the FY 25-26 budget.
- The FY 26-27 Parks and Recreation budget includes an increase of \$803,600 for rising contract, utilities, and supply and chemicals costs.



NON-DEPARTMENTAL COMMUNITY SERVICES

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

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Expenditures by Program				
Non-Departmental Community Services	1,954,647	1,925,412	2,340,412	2,340,412
Total	1,954,647	1,925,412	2,340,412	2,340,412

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Expenditures by Type				
Maintenance & Operations	1,954,647	1,925,412	2,340,412	2,340,412
Total	1,954,647	1,925,412	2,340,412	2,340,412

General Fund Contribution	1,954,647	1,925,412	2,340,412	2,340,412
Total	1,954,647	1,925,412	2,340,412	2,340,412

Budget Highlights:

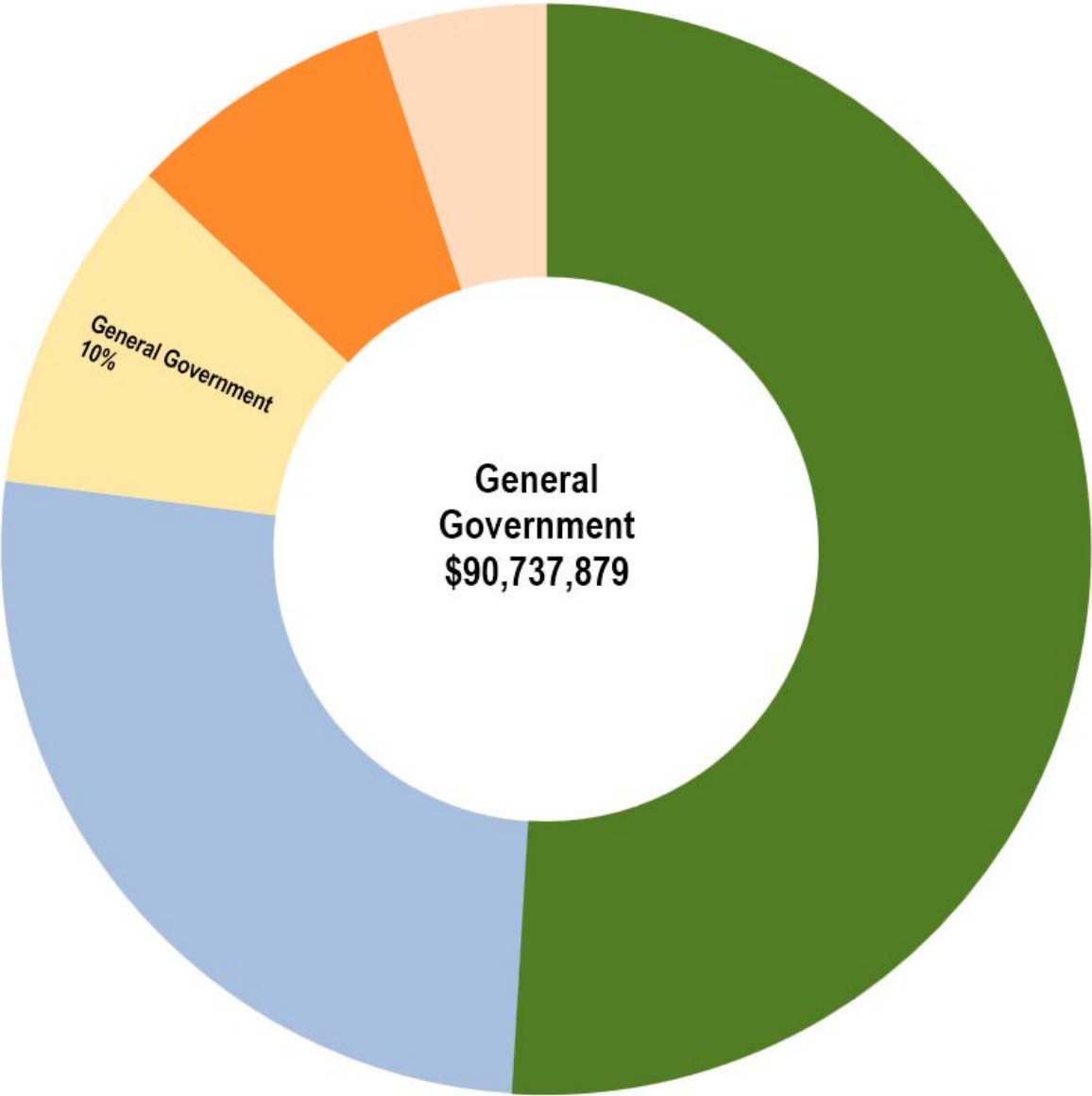
The FY 26-27 Adopted Budget is increasing by **\$415,000, or 21.6%**.

- The FY 26-27 Non-Departmental Community Services budget includes a planned increase of \$415,000 to support the Greensboro Science Center.



GENERAL GOVERNMENT

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



GENERAL GOVERNMENT SERVICE AREA SUMMARY

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Expenditures				
Budget & Evaluation	1,053,062	1,182,926	1,224,891	1,266,459
City Attorney's Office	2,524,830	3,655,636	2,500,163	2,545,450
Communications and Marketing	1,864,235	1,460,244	3,175,708	3,187,039
Equipment Services Fund	27,298,255	32,522,769	33,479,914	33,324,561
Executive	15,068,660	22,945,612	19,092,346	19,170,722
Financial & Administrative Services	5,655,235	5,640,769	7,336,224	7,522,220
Graphic Services Fund	1,040,821	1,025,649	1,061,105	1,082,534
Information Technology	5,424,719	5,635,334	5,835,899	5,943,242
Legislative	1,189,646	1,445,768	1,718,163	1,345,910
Network Services Fund	11,040,181	20,411,088	22,786,426	22,554,579
People & Culture	3,777,622	3,577,059	3,735,086	3,834,824
Risk Retention Funds	72,328,031	74,098,614	78,383,149	78,389,320
Non-Departmental General Government	6,585,610	6,158,269	9,533,134	9,535,256
Subtotal	154,850,907	179,759,737	189,862,208	189,702,116
Less Transfers and Internal Charges	83,479,010	99,596,728	99,124,329	98,507,378
Total General Government Expenditures	71,371,897	80,163,010	90,737,879	91,194,738
	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Revenues				
City Attorney's Office	0	20,000	0	0
Communications and Marketing	19,484	48,200	48,200	48,200
Equipment Services Fund	39,715,526	32,522,769	33,479,914	33,324,561
Executive	1,804,344	2,131,160	650,160	650,160
Financial & Administrative Services	618,917	654,310	628,310	628,310
Graphic Services Fund	1,098,280	1,025,649	1,061,105	1,082,534
Information Technology	510,038	432,100	432,100	432,100
Legislative	14,997	0	0	0
Network Services Fund	11,879,027	20,411,088	22,786,426	22,554,579
People & Culture	205,322	0	0	0
Risk Retention Funds	73,854,784	74,098,614	78,383,149	78,389,320
Non-Departmental General Government	856,388	3,649,950	470,950	470,950
Subtotal	130,577,106	134,993,840	137,940,314	137,580,714
General Fund Contributions	39,114,129	44,765,897	51,921,894	52,121,402
Less Transfers and Internal Charges	83,479,010	99,596,728	99,124,329	98,507,378
Total General Government Revenues	86,212,225	80,163,010	90,737,879	91,194,738
Total FTE Positions	296.526	301.400	299.400	299.400



GENERAL GOVERNMENT SERVICE AREA SUMMARY

Budget Highlights:

The FY 26-27 Adopted Budget is increasing by **\$10,574,869, or 13.2%**.

- For the FY 26-27 budget preparation, the Budget & Evaluation department held a series of Community Budget Sessions across all 5 Council Districts with a total attendance of over 100 residents.
- During FY 25-26 one (1) Assistant City Attorney was added to the City Attorney's Office.
- The FY 26-27 Communications and Marketing budget includes a one-time increase of \$74,564 to repair the HVAC system in the GTN studio.
- During FY 25-26, the following position changes or transfers impacted the Executive department:
 - One (1) Assistant to the City Manager position was added to the City Manager's Office division.
 - One (1) Administrative Support Specialist was added and four (4) Zoning Officers were transferred from the Planning department to the Office of Code Compliance division.
 - The Office of Business Opportunity division transferred from the City Attorney's Office to the Executive department. This reorganization transferred 6.25 FTEs and \$1.14 million in expenditures, and includes the deletion of one (1) Business Opportunities Coordinator and (1) Construction Projects Coordinator.
 - One (1) ADA Coordinator position was transferred from the Transit Fund to the Community Relations division.
 - The Contact Center division was transferred to the Communications and Marketing department, which included the transfer of 13 FTEs and \$1.28 million in expenditures.
 - One (1) Sustainability Analyst position was transferred mid-year from the Office of Sustainability & Resilience division to the Solid Waste & Recycling department.
 - The FY 26-27 budget includes the Office of Business Opportunity move from the Executive Department to the Finance department. As part of this reorganization, two FTE were eliminated.
- The Office of Sustainability & Resilience division of the Executive department is transferring to the Solid Waste & Recycling department effective with the adoption of the FY 26-27 budget. This reorganization includes the transfer of eight (8) FTEs and \$7.8 million in expenditures.
- During FY 25-26 one (1) Management Consultant was added to the Finance Administration Division to support Coliseum management.
- The FY 26-27 Graphic Services budget includes an increase of \$3,000 for the increased cost of postage.
- During FY 25-26 one (1) Web Architect position was transferred within the Information Technology department from the General Fund to the Network Services Fund.
- The FY 26-27 Network Services Fund budget includes a \$325,000 one-year service enhancement to digitally map the City's fiber asset management system.
- The FY 26-27 Network Services Fund budget includes a \$2,255,000 cost of business increase due to the escalating cost of software licenses, including Microsoft's new subscription-based licensing model. This increase includes a \$158,000 service enhancement to finish upgrading all full-time employees to the G3 tier license, which allows full access to necessary tools such as Word, PowerPoint, Excel, and Teams.
- The FY 26-27 Network Services Fund budget includes a \$55,000 service enhancement to support required third-party cyber security testing.
- The FY 26-27 People & Culture budget includes an increase of \$50,000 to support executive search recruitment costs and \$60,000 to support organization-wide development opportunities for employees.
- City contributions to the Employee Risk Retention Fund for employee insurance will increase approximately \$3.6 million to help support claims cost increases.
- The FY 26-27 Non-Departmental General Government budget includes funding in the amount of \$500,000 for additional retirement premiums required by the state and \$180,000 for additional office space rental.



BUDGET & EVALUATION

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

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Expenditures by Program				
Budget and Evaluation	1,053,062	1,182,926	1,224,891	1,266,459
Total	1,053,062	1,182,926	1,224,891	1,266,459

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Full-time Equivalents by Program				
Budget and Evaluation	8.000	9.000	9.000	9.000
Total	8.000	9.000	9.000	9.000

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Expenditures by Type				
Personnel Costs	1,012,621	1,119,808	1,152,525	1,194,093
Maintenance & Operations	40,441	63,118	72,366	72,366
Total	1,053,062	1,182,926	1,224,891	1,266,459

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
General Fund Contribution	1,053,062	1,182,926	1,224,891	1,266,459
Total	1,053,062	1,182,926	1,224,891	1,266,459



BUDGET & EVALUATION

Departmental Objectives

Manage the development of a Capital Improvement Plan that identifies current and future capital needs of the City.

Be the preferred choice for analytical consultant services for departments by providing excellent customer service, including timely and accurate information.

Maintain and improve the City's general financial condition and ability to respond effectively to changes in community service demands and desires.

Align resource allocation, organizational structure, and service delivery with City goals.

Consistently improve the organization's ability to effectively and efficiently manage its resources.

PERFORMANCE MEASURES

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Effectiveness Measures				
Percent of CIP projects with identified funding	83%	75%	80%	80%
Percentage of service enhancements funded that were high rated	70%	70%	75%	75%
Ratio of Actual Revenues to Actual Expenditures (GF)	100%	100%	100%	100%

Budget Highlights:

The FY 26-27 Adopted Budget is increasing by **\$41,965 or 3.5%**.

- For the FY 26-27 budget preparation, The Budget & Evaluation Department held a series of Community Budget Sessions across all 5 Council Districts with a total attendance of over 100 residents.



CITY ATTORNEY'S OFFICE

City Attorney's Office: The City Attorney's Office is the legal engine of the City - protecting the organization, powering decision-making, and ensuring every action is lawful, defensible, and aligned with the City Charter and public interest. We serve as trusted counsel to City Council, the City Manager, and all city departments - drafting legislation, negotiating high impact deals, managing litigation, and driving compliance with accuracy and efficiency. We position the City to move forward with confidence, clarity, and legal strength.

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Expenditures by Program				
City Attorney's Office	2,293,372	2,491,611	2,500,163	2,545,450
Office of Business Opportunity	231,458	1,164,025	0	0
Total	2,524,830	3,655,636	2,500,163	2,545,450

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Full-time Equivalents by Program				
City Attorney's Office	8.750	8.750	9.750	9.750
Office of Business Opportunity	0.000	8.250	0.000	0.000
Total	8.750	17.000	9.750	9.750

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Expenditures by Type				
Personnel Costs	1,828,727	2,587,696	1,718,611	1,763,898
Maintenance & Operations	696,103	1,067,940	781,552	781,552
Total	2,524,830	3,655,636	2,500,163	2,545,450

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Revenues by Type				
Other Revenues	0	20,000	0	0
Total	0	20,000	0	0

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
General Fund Contribution	2,524,830	3,635,636	2,500,163	2,545,450
Total	2,524,830	3,655,636	2,500,163	2,545,450



CITY ATTORNEY'S OFFICE

Departmental Objectives

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

PERFORMANCE MEASURES

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
<u>Efficiency Measures</u>				
Percent of resolutions and ED contracts drafted or approved within two work weeks	95%	95%	95%	95%
Average time in days to complete ED contract review	7	7	7	7
Days to prepare paperwork for property nuisance and fire code violation litigation	30	30	30	30
Percent of requests for legal advice responded to in no more than five days	95%	95%	95%	95%
Percent PIRT requests responded to in two days or less	85%	85%	85%	85%
<u>Effectiveness Measures</u>				
Percent City condemnation actions successfully settled or resolved	95%	95%	95%	95%

Budget Highlights:

The FY 26-27 Adopted Budget is decreasing by **\$1,155,473, or -31.6%**.

- The Office of Business Opportunity division transferred from the City Attorney's Office to the Executive department. This reorganization transferred 6.25 FTEs and \$1.14 million in expenditures, and includes the deletion of one (1) Business Opportunities Coordinator and (1) Construction Projects Coordinator.
- During FY 25-26 one (1) Assistant City Attorney was added to the City Attorney's Office.



COMMUNICATIONS AND MARKETING

Communications and Marketing: The department assists other City departments with curating marketing materials for services, special events, and high-profile projects. Staff coordinates news conferences and serves as the City's official liaison with the news media. The department updates the City's social media platforms, external website, and CityNet site with timely information. Staff provides marketing, script writing, editing, and speech writing services. The Graphic Services Division provides cost-effective creative design and printing services to the City of Greensboro, Guilford County, City of High Point, and nonprofit organizations. The department drafts and distributes news releases, brochures, creates PowerPoints and internal and external newsletters. Responsible for displaying posters on digital kiosks and GTA busses.

Greensboro Television Network (GTN): Broadcasts programming 24 hours / 7 days a week. GTN primarily broadcasts original programs featuring City departments and local businesses, FYI Weekly newscast, municipal and County government meetings, talk show Gate City Insider. The Talk City Greensboro podcast is available on all podcast platforms. Talk City Greensboro En Espanol is the Spanish version of the podcast. GTN also produces animated videos. The channel is available on YouTube and Cable Cast for streaming TV subscribers. First government access channel in NC to broadcast on Roku. GTN highlights the people, places, and businesses that call Greensboro home.

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

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Expenditures by Program				
Communications and Marketing	890,158	944,681	1,269,519	1,306,137
Contact Center	452,253	0	1,291,937	1,326,463
Greensboro Television Network	521,824	515,563	614,251	554,439
Total	1,864,235	1,460,244	3,175,708	3,187,039

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Full-time Equivalents by Program				
Communications and Marketing	7.000	7.000	8.000	8.000
Contact Center	13.000	0.000	13.000	13.000
Greensboro Television Network	4.000	4.000	4.000	4.000
Total	24.000	11.000	25.000	25.000

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Expenditures by Type				
Personnel Costs	1,533,574	1,173,094	2,598,316	2,683,347
Maintenance & Operations	330,660	287,150	577,392	503,692
Total	1,864,235	1,460,244	3,175,708	3,187,039



	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Revenues by Type				
Intergovernmental Revenue	19,484	48,000	48,000	48,000
Other Revenues	<u>0</u>	<u>200</u>	<u>200</u>	<u>200</u>
Total	<u>19,484</u>	<u>48,200</u>	<u>48,200</u>	<u>48,200</u>
General Fund Contribution	1,844,751	1,412,044	3,127,508	3,138,839
Total	<u>1,864,235</u>	<u>1,460,244</u>	<u>3,175,708</u>	<u>3,187,039</u>



COMMUNICATIONS AND MARKETING

Departmental Objectives

Provide strategic communications to promote City programs, services and special events.
Provide constituents with the latest City news through traditional and social media platforms.
Respond to community concerns and manage requests for information from residents and the media.
Ensure organizational communications and marketing formats follow the City's style guide protocol.

PERFORMANCE MEASURES

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
<u>Communications</u>				
Facebook Subscribers	44,904	34,500	47,000	51,000
X (formerly Twitter) Subscribers	48,064	53,200	48,000	48,500
NextDoor Subscribers	112,137	103,900	114,000	115,000
Instagram Subscribers	11,913	10,000	125,000	13,000
LinkedIn Subscribers	12,334	11,000	13,000	135,000
Blue Sky Followers	72	200	250	750
News Releases Produced	639	450	680	720
Magazine and Newspaper Ads Produced	142	44	150	165
Internal & External Newsletters Produced	92	93	95	100
Email Octopus Subscribers	18,066	14,500	18,500	19,000
<u>Greensboro Television Network</u>				
Original programming (on-air)	247	325	265	275
Alexa Listeners	191	250	275	300
Podcasts Produced	44	65	55	60
YouTube Subscribers	6,098	6,000	6,500	6,700
Roku Subscribers	1,399	1,500	1,500	1,600
Cable Cast Viewers	2,011	3,000	3,500	4,000
LiveU Events	64	90	85	95
<u>Contact Center</u>				
Average daily calls	1,000	1,200	1,100	1,000
Customer interactions - Phone, Chat, Email, In-Person	233,769	275,000	250,000	275,000
Call abandonment rate	14%	7%	10%	8%
Average Speed of Answer (in seconds)	98	61	80	60

Budget Highlights:

The FY 26-27 Adopted Budget is increasing by **\$1,715,464, or 117.5%**.

- Effective with the FY 26-27 budget, the Contact Center division is transferred from the Executive department to the Communications and Marketing department. This reorganization includes the transfer of 13 FTEs and \$1.28 million in expenditures.
- The FY 26-27 Communications and Marketing budget includes a one-time increase of \$74,564 to repair the HVAC system in the GTN studio.
- The FY 26-27 Communications and Marketing budget includes an increase of \$83,313 for implementation of Salesforce.
- The FY 26-27 Communications and Marketing budget includes an increase of \$40,000 for ZenCity. This is a procedural change to address the Contact Center's FY25-26 relocation from Executive to Communications and Marketing.



EQUIPMENT SERVICES FUND

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

Equipment Services Mechanical: Performs maintenance and repairs to all automotive and related equipment operated by the City, except Fire Department vehicles, Landfill equipment, and Parks and Recreation non-licensed equipment; includes Preventive Maintenance Programs, oil changes and lubrication, tire repairs, fuel system cleaning and adjustments, washing equipment, and parts supply. The division is operated from 6:00 a.m. until 12:00 a.m., five days a week. In cases of community emergencies, inclement weather, natural disasters, etc., the division is open 24 hours a day. Operating departments budget annual lease payments to pay for the use of equipment, including cars and trucks. These lease payments offset maintenance, insurance, and replacement costs incurred by Equipment Services.

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

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Expenditures by Program				
Equipment Services Administration	1,246,526	1,607,848	1,412,815	1,436,584
Equipment Services Mechanical	4,042,788	4,219,960	4,394,755	4,518,633
Capital Replacement	22,008,940	26,694,961	27,672,344	27,369,344
Total	27,298,255	32,522,769	33,479,914	33,324,561

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Full-time Equivalents by Program				
Equipment Services Administration	7.500	7.500	7.500	7.500
Equipment Services Mechanical	45.000	45.000	45.000	45.000
Total	52.500	52.500	52.500	52.500

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Expenditures by Type				
Personnel Costs	4,409,476	4,721,802	4,824,704	4,968,395
Maintenance & Operations	6,230,392	9,404,750	8,512,210	8,716,166
Capital Outlay	16,658,387	18,396,217	20,143,000	19,640,000
Total	27,298,255	32,522,769	33,479,914	33,324,561



	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Revenues by Type				
User Charges	130,724	90,000	100,000	115,324
Other Revenues	25,622,704	29,725,484	28,339,096	27,705,396
Interfund Transfers	320,800	0	4,998,770	4,998,770
Appropriated Fund Balance	13,641,298	2,707,285	42,048	505,071
Total	39,715,526	32,522,769	33,479,914	33,324,561



City of Greensboro hydro-excavation truck receives maintenance at the Equipment Services garage



EQUIPMENT SERVICES FUND

Departmental Objectives

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

PERFORMANCE MEASURES

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
<u>Effectiveness Measures</u>				
Average age of police fleet (response vehicle) in months	54	54	54	54
Percentage of Fleet availability	90%	90%	92%	90%
Number of work orders completed within 24 hours	90%	90%	90%	90%
Percentage of Non-Administrative Police fleet available	90%	90%	90%	90%
Percentage of shop Technicians with three or more ASE certifications	30%	30%	30%	30%

Budget Highlights:

The FY 26-27 Adopted Budget is increasing by **\$957,145, or 2.9%**.

- The FY 26-27 Equipment Services Fund budget includes an additional \$36,900 in internal service fees for the Network Services Fund to support increased software costs.
- The FY 26-27 Equipment Services Fund budget includes an additional \$1,596,000 for the purchase of vehicles approved through the Service Enhancement process.



EXECUTIVE

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

Office of Code Compliance: The Office of Code Compliance helps keep neighborhoods clean, safe, and well-maintained. Staff members respond to reported concerns and check whether they violate the City's Code of Ordinances. These rules cover housing standards, property upkeep, junked or abandoned vehicles, nuisances, front yard parking, and other quality-of-life issues. The Office's Zoning Enforcement division also makes sure properties follow zoning and land-use regulations under the Land Development Ordinance.

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

Office of Economic Development: Provides management and administration of City economic development initiatives, incentive programs, and partnerships. Performs activities specifically related to economic development, strategic planning, business recruitment, business retention and expansion, and urban development. Provides specialized support services to small businesses/entrepreneurs and the development community.

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

Office of Arts & Cultural Affairs: Creative Greensboro, the Office of Arts and Culture, advances the goals of the Creative Greensboro Cultural Arts Master Plan by investing in and strengthening the local creative ecosystem. Through grantmaking, public art initiatives, strategic partnerships, marketing support, and capacity-building opportunities, Creative Greensboro supports artists and cultural organizations while expanding access to arts experiences for residents and visitors.

The office also produces and presents select cultural programming, fosters cross-sector collaborations, and stewards the Greensboro Cultural Center as a hub for creative activity. By aligning public resources with community priorities, Creative Greensboro works to ensure the arts are accessible, sustainable, and integral to Greensboro's civic life and economic vitality.

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

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



	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Expenditures by Program				
City Manager	2,795,146	2,981,236	3,581,773	3,619,788
Community Relations	428,390	465,243	841,263	817,809
Contact Center	698,622	1,149,578	0	0
Economic Development and Business Support	4,028,956	7,054,995	8,826,779	8,840,657
Internal Audit	517,496	538,400	567,439	585,225
Office of Arts & Cultural Affairs	1,684,260	1,809,004	1,932,369	1,960,927
Office of Business Opportunity	699,676	72	0	0
Office of Code Compliance	922,765	2,337,183	3,342,723	3,346,317
Office of Community Safety	1,071,667	0	0	0
Office of Sustainability & Resilience	2,221,682	6,609,900	0	0
Total	15,068,660	22,945,612	19,092,346	19,170,722

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Full-time Equivalents by Program				
City Manager	11.481	12.481	12.481	12.481
Community Relations	3.000	4.000	5.000	5.000
Contact Center	0.000	13.000	0.000	0.000
Economic Development and Business Support	3.000	3.000	3.000	3.000
Internal Audit	4.000	4.000	4.000	4.000
Office of Arts & Cultural Affairs	6.625	7.500	7.500	7.500
Office of Business Opportunity	9.250	0.000	0.000	0.000
Office of Code Compliance	0.000	17.000	24.000	24.000
Office of Community Safety	13.000	0.000	0.000	0.000
Office of Sustainability & Resilience	9.000	9.000	0.000	0.000
Total	59.356	69.981	55.981	55.981

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Expenditures by Type				
Personnel Costs	8,192,466	8,640,910	7,671,838	7,903,667
Maintenance & Operations	6,846,961	14,304,702	11,304,508	11,267,055
Capital Outlay	29,233	0	116,000	0
Total	15,068,660	22,945,612	19,092,346	19,170,722

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Revenues by Type				
Intergovernmental Revenue	279,773	335,000	0	0
User Charges	1,273,283	1,644,660	498,660	498,660
Other Revenues	251,289	151,500	151,500	151,500
Total	1,804,344	2,131,160	650,160	650,160

General Fund Contribution	13,264,316	20,814,452	18,442,186	18,520,562
Total	15,068,660	22,945,612	19,092,346	19,170,722



EXECUTIVE

Departmental Objectives

Provide timely, detailed, and accurate responses to assist City departments with the promotion of their mission.

Develop and maintain a diverse and well-trained workforce.

Develop a process to hold employees accountable and recognize for exceptional performance.

Collaborate with Guilford County to strengthen our economic development base, prepare for natural disasters, and coordinate emergency response.

Maintain and improve the City's financial condition.

Lead implementation of the Creative Greensboro Cultural Arts Master Plan

Lead the pursuit of opportunities that will positively impact the City's employment prospects, tax base, and quality of life.

Ensure ADA compliance for, and equal access to, city facilities, programs, services, and information.

Maintain interactive community engagement with effective outreach efforts.

Ensure communication of any new processes to employees using all forms of communication.

PERFORMANCE MEASURES

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
<u>Internal Audit</u>				
Percent of Internal Audit audit/review findings resolved	100%	95%	95%	95%
Percent of Non-departmental Grants reviewed for compliance	73%	100%	100%	100%
Percent of public record requests organization-wide responded to within 2 business days	100%	100%	100%	100%
<u>Arts & Cultural Affairs, Creative Greensboro</u>				
Number of community partners supported, funded, or engaged by Creative Greensboro	350	200	400	425
Number of participant/audience experiences at events presented by Greensboro Cultural Center Partners and tenants*	519,458	525,000	535,000	545,000
Number of participant/audience experiences at events presented by Creative Greensboro*	96,903	15,500	105,000	110,000
Number of subscribers to Creative Greensboro cultural marketing platforms	25,164	23,000	27,000	29,000
*Includes live and virtual event attendance.				
<u>Community Relations</u>				
Respond to constituent inquiries/concerns within 24 hours, when applicable.	99%	100%	100%	100%
Acknowledge ADA grievances within the required 15 days and 30 days for resolution.	100%	100%	100%	100%
Enrollment of City Academy participants (as % of program capacity).	100%	100%	100%	100%
Attendance at 3 public meetings per month within the City of Greensboro.	100%	100%	100%	100%
<u>Economic Development</u>				
Dollar value ratio of projected investment to be initiated related to incentives awarded	1:32	1:30	1:50	1:50
Percent of budgeted incentives paid	57%	N/A	80%	80%
Percent change in website entrances	56%	N/A	30%	30%
<u>Code Compliance</u>				
Number of junked and abandoned vehicle cases resolved	1,440	1,229	1,291	1,356
Number of nuisance cases cleared	2,545	3,008	3,158	3,316
Number of front yard parking cases closed/resolved	195	173	181	190
Number of residential and non residential cases resolved	828	966	1,014	1,065
Total cases closed /resolved	5,008	5,376	5,644	5,927
<u>Office of Sustainability</u>				
HHW Hotline/Contact Center: Calls received/complaints	3,361	3,566	3,922	4,708
Engagement: Number of attendees at local outreach events	4,046	4,653	5,118	5,630



	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
<u>Office of Business Opportunity</u>				
Number of OBO related business networking and public education outreach sessions hosted	-	40	40	40
Percent increase for MWBE utilization within each contracting program	-	10%	10%	10%
Percent of contracts audited for M/WBE compliance	-	75%	75%	75%
Percent of firms screened for M/WBE Program eligibility*	-	90%	90%	90%
Number of SBE Certified with the City	-	25	25	25

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

Budget Highlights:

The FY 26-27 Adopted Budget is decreasing by **\$3,853,266, or -16.8%**.

- During FY 25-26, the following position changes or transfers impacted the Executive department:
 - One (1) Assistant to the City Manager position was added to the City Manager's Office division.
 - One (1) Administrative Support Specialist was added and four (4) Zoning Officers were transferred from the Planning department to the Office of Code Compliance division.
 - The Office of Business Opportunity division transferred from the City Attorney's Office to the Executive department. This reorganization transferred 6.25 FTEs and \$1.14 million in expenditures, and includes the deletion of one (1) Business Opportunities Coordinator and (1) Construction Projects Coordinator.
 - One (1) ADA Coordinator position was transferred from the Transit Fund to the Community Relations division.
 - The Contact Center division was transferred to the Communications and Marketing department, which included the transfer of 13 FTEs and \$1.28 million in expenditures.
 - One (1) Sustainability Analyst position was transferred from the Office of Sustainability & Resilience division to the Solid Waste & Recycling department.
 - The FY 26-27 budget includes the Office of Business Opportunity move from the Executive Department to the Finance department. As part of this reorganization, two FTE were eliminated.
- The FY 26-27 City Manager's Office division of the Executive department includes an increase of \$325,000 for the consultant group working with leadership on the Vision 36 strategic framework.
- The FY 26-27 Economic Development budget includes an increase of \$1.2 million for expected economic development incentive payments.
- The Office of Sustainability & Resilience division of the Executive department is transferring to the Solid Waste & Recycling department effective with the adoption of the FY 26-27 budget. This reorganization includes the transfer of eight (8) FTEs and \$7.8 million in expenditures.



EXECUTIVE



Executive - Economic Development - The Steelhouse at Nussbaum Center for Entrepreneurship



FINANCIAL & ADMINISTRATIVE SERVICES

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

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

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

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

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

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

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Expenditures by Program				
Financial & Admin Services Admin	1,101,708	1,205,892	1,369,347	1,387,646
Accounting	842,511	858,392	991,163	1,035,061
Office of Business Opportunity	0	0	1,144,394	1,163,209
Collections	1,424,236	1,326,378	1,436,803	1,463,655
Financial Reporting	534,804	526,564	525,183	542,838
Procurement Services Division	1,044,895	1,014,939	1,153,562	1,191,641
Treasury	707,079	708,603	715,773	738,169
Total	5,655,235	5,640,769	7,336,224	7,522,220

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Full-time Equivalents by Program				
Financial & Admin Services Admin	5.670	5.670	6.670	6.670
Accounting	8.000	8.000	9.000	9.000
Collections	12.000	11.000	11.000	11.000
Financial Reporting	4.200	4.200	4.200	4.200
Office of Business Opportunity	0.000	0.000	5.250	5.250
Procurement Services Division	10.000	10.000	10.000	10.000
Treasury	7.050	7.050	7.050	7.050
Total	46.920	45.920	53.170	53.170



	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Expenditures by Type				
Personnel Costs	4,766,669	4,835,816	6,007,704	6,193,700
Maintenance & Operations	880,795	804,953	1,328,520	1,328,520
Capital Outlay	7,771	0	0	0
Total	5,655,235	5,640,769	7,336,224	7,522,220
	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Revenues by Type				
User Charges	23,157	23,700	23,200	23,200
Other Revenues	595,760	630,610	605,110	605,110
Total	618,917	654,310	628,310	628,310
General Fund Contribution	5,036,318	4,986,459	6,707,914	6,893,910
Total	5,655,235	5,640,769	7,336,224	7,522,220



FINANCIAL & ADMINISTRATIVE SERVICES

Departmental Objectives

Provide quality and timely financial reports, services, and products to all customers and partners.

Partner with the community by effectively informing citizens of financial information and maintaining good community relations.

Process mission critical services timely.

Ensure department staff is adequately trained and strive to match the department staff to the overall City population diversity.

Utilize available technology to improve processing of services and disseminating financial information.

Maintain or improve the City's financial position by enhancing the ability to fund service and budget priorities and manage financial resources in an efficient manner while promoting accountability for resource usage.

PERFORMANCE MEASURES

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Effectiveness Measures				
Percent of minimum General Fund unassigned Fund Balance	\$934	<\$1,100	<\$1,100	<\$1,100
Percent of minimum General Fund unassigned Fund Balance	9%	9%	9%	9%
City general obligation bond rating	AAA/Aaa	AAA/Aaa	AAA/Aaa	AAA/Aaa
Revenue bond rating	AAA/Aa1	AAA/Aaa	AAA/Aaa	AAA/Aaa
Limited Obligation bond rating	AA+	AA+/Aa1	AA+/Aa1	AA+/Aa1
Percent parking tickets collected	78.60%	75%	75.00%	75.00%
Percent miscellaneous billing collected	99%	99%	99.00%	99.00%
Percent assessments collected	81.44%	80%	80.00%	80.00%
Percent Stormwater/Solid Waste (Cycle 8) Collected	100.00%	80%	80.00%	80.00%
GFOA financial reporting standard met	Yes	Yes	Yes	Yes

Budget Highlights:

The FY 26-27 Adopted Budget is increasing by **\$1,695,455, or 30.1%**.

- The FY26-27 Finance budget includes an increase in the amount of \$81,300 for IT internal service fund charges related to the required Microsoft 365 system update and other enterprise software cost increases.
- During FY 25-26 one (1) Management Consultant was added to the Finance Administration Division to support Coliseum management.
- The FY 26-27 Finance budget is increasing in the amount of approximately \$195,400 as personnel costs for positions previously held vacant for cost management efforts during FY 25-26 are now budgeted for full-year funding.
- The FY 26-27 budget includes the Office of Business Opportunity move from the Executive Department to the Finance department. As part of this transition, two FTEs were eliminated and one FTE transferred to the Accounting division.



GRAPHIC SERVICES FUND

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

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Expenditures by Program				
Printing/Mailroom	1,040,821	1,025,649	1,061,105	1,082,534
Total	1,040,821	1,025,649	1,061,105	1,082,534
Full-time Equivalents by Program				
Printing/Mailroom	7.750	7.750	7.750	7.750
Total	7.750	7.750	7.750	7.750
Expenditures by Type				
Personnel Costs	588,371	633,679	662,376	680,519
Maintenance & Operations	452,450	391,970	398,729	402,015
Total	1,040,821	1,025,649	1,061,105	1,082,534
Revenues by Type				
User Charges	297,080	265,000	273,000	274,000
Other Revenues	781,192	760,649	752,019	768,768
Appropriated Fund Balance	20,007	0	36,086	39,766
Total	1,098,280	1,025,649	1,061,105	1,082,534



GRAPHIC SERVICES FUND

Departmental Objectives

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

PERFORMANCE MEASURES

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Workload Measure				
Number of printed images	3,954,387	4,000,000	4,000,000	4,000,000
Efficiency Measures				
Percent of waste and reprints	1%	1%	1%	1%
Percent of deadlines met	99%	99%	99%	99%
Effectiveness Measures				
Percent of customer satisfaction	100%	99%	99%	99%

Budget Highlights:

The FY 26-27 Adopted Budget is increasing by **\$35,456, or 3.5%**.

- The FY 26-27 Graphic Services budget includes an increase of \$3,000 for the increased cost of postage.



Print room at Graphic Services



INFORMATION TECHNOLOGY

IT Administration: Provides executive leadership and strategic direction for the department, overseeing budget planning, personnel management, and contract administration. Manages the processing of contract payments and administers technology-related equipment leases on behalf of all City departments, ensuring responsible stewardship of the City's technology investments.

Business Operations: Serves as the organization's hub for enterprise reporting, translating data from ERP systems into actionable insights that drive informed decision-making. Specializes in payroll and HR-related reporting, providing accurate, timely, and comprehensive reporting solutions to support workforce management, compliance, and operational planning across City departments.

Enterprise Resource Planning: Implements, configures, and supports enterprise-wide software applications that serve the entire organization. Core platforms include Infor Financials, Supply Chain, Human Capital Management, Analytics, and Kronos Workforce Management. The division provides system administration and business analysis to configure new policies and functionality, and maintains a consistent, organization-wide framework for testing, upgrades, planned downtime, documentation, and vendor negotiations across all supported software solutions.

GIS: Delivers integrated, spatially-aware mapping solutions that enhance the delivery of public safety, environmental protection, transportation, and other essential City services. Maintains a centralized geospatial foundation that departments across the City can build upon, incorporating layers such as streets, water and sewer infrastructure, lakes, parks and recreation facilities, treatment facilities, population data, council districts, bus routes, and trash collection routes. Also responsible for the Enterprise Asset Management System, which supports the City Contact Center and manages assets for multiple City departments.

Systems and Applications: Provides application development, system integration, and database support for internal departments and public-facing applications. Maintains key proprietary systems including the Building Permit System, Contract Tracking, Leasing Administration, and the City Contact Center Application. The division also manages interface support, the City's ecommerce platform, and both internal and external websites, delivering standard reporting and technical solutions in support of citizen and Council needs.

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Expenditures by Program				
IT Administration	536,821	452,922	467,689	480,360
Business Operations	323,307	393,672	409,254	422,182
Enterprise Resource Planning	2,566,607	2,572,907	2,631,438	2,657,834
GIS	1,103,921	1,302,695	1,369,917	1,394,556
Systems and Applications	894,063	913,138	957,602	988,310
Total	5,424,719	5,635,334	5,835,899	5,943,242

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Full-time Equivalents by Program				
IT Administration	4.350	3.350	2.350	2.350
Business Operations	3.000	3.000	3.000	3.000
Enterprise Resource Planning	7.000	7.000	7.000	7.000
GIS	7.000	8.000	8.000	8.000
Systems and Applications	6.000	6.000	6.000	6.000
Total	27.350	27.350	26.350	26.350



	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Expenditures by Type				
Personnel Costs	3,540,788	3,662,904	3,813,708	3,927,704
Maintenance & Operations	1,883,931	1,972,430	2,022,191	2,015,538
Total	5,424,719	5,635,334	5,835,899	5,943,242
	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Revenues by Type				
User Charges	380,270	432,100	432,100	432,100
Other Revenues	129,768	0	0	0
Total	510,038	432,100	432,100	432,100
General Fund Contribution	4,914,681	5,203,234	5,403,799	5,511,142
Total	5,424,719	5,635,334	5,835,899	5,943,242



INFORMATION TECHNOLOGY

Departmental Objectives

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

PERFORMANCE MEASURES

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Effectiveness Measures				
IT Satisfaction Overall	82%	82%	82%	82%
IT Project Capacity Satisfaction	60%	60%	60%	60%
IT Work Request Capacity Satisfaction	80%	80%	80%	80%
IT Value	75%	75%	75%	75%
Cyber Security Friction to Value Rating	100%	100%	100%	100%

Budget Highlights:

The FY 26-27 Adopted Budget is increasing by **\$200,565, or 3.6%**.

- During FY 25-26 one (1) Web Architect position was transferred within the Information Technology department from the General Fund to the Network Services Fund.
- The FY 26-27 Information Technology department budget includes an additional \$19,000 in internal service fees for the Network Services Fund to support increased enterprise-level software cost. Additionally, the budget includes a cost of business increase of \$10,300 for department-specific software licenses.



LEGISLATIVE

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

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

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

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Expenditures by Program				
City Clerk	703,158	622,067	737,847	759,042
Elections	0	300,000	400,000	0
Governing Body	486,488	523,701	580,316	586,868
Total	1,189,646	1,445,768	1,718,163	1,345,910

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Full-time Equivalents by Program				
City Clerk	5.000	5.000	5.000	5.000
Total	5.000	5.000	5.000	5.000

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Expenditures by Type				
Personnel Costs	916,971	875,216	957,213	983,232
Maintenance & Operations	257,678	570,552	760,950	362,678
Capital Outlay	14,997	0	0	0
Total	1,189,646	1,445,768	1,718,163	1,345,910

General Fund Contribution	1,189,646	1,445,768	1,718,163	1,345,910
Total	1,189,646	1,445,768	1,718,163	1,345,910



LEGISLATIVE

Departmental Objectives

Reduce time, money, equipment, and delivery costs when finalizing agenda packets.
Support the City Council and its meetings effectively.
Manage records following all laws and regulations.
Make city information accessible and transparent to the public.
Improve office processes and train staff for better performance.

PERFORMANCE MEASURES

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Efficiency Measures				
Number of public records requests received and fulfilled withing 30 days	100%	100%	95%	100%
Completed meeting minutes within 10 days	95%	95%	95%	100%
Agenda packets posted to the website three days prior to the meeting	100%	100%	100%	100%
Percentage of boards and commissions with up-to-date membership information	100%	100%	100%	100%

Budget Highlights:

The FY 26-27 Adopted Budget is increasing by **\$272,395, or 18.8%**.

- During FY 25-26, a People & Culture Representative was transferred from Legislative to the Executive Department.
- The FY 26-27 Legislative budget includes an increase in the amount of \$30,200 for records management and storage fees and Escribe system renewal costs.



NETWORK SERVICES FUND

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

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

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

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

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Expenditures by Program				
IT Security	963,782	1,247,216	1,028,752	1,047,943
Network Services	9,018,237	17,707,621	20,213,657	19,943,564
Telecom	884,095	1,161,881	1,178,212	1,192,506
Web Development	174,067	294,370	365,806	370,567
Total	11,040,181	20,411,088	22,786,426	22,554,579

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Full-time Equivalents by Program				
IT Security	3.000	3.000	3.000	3.000
Network Services	15.650	15.650	15.650	15.650
Telecom	3.000	3.000	3.000	3.000
Web Development	1.000	1.000	2.000	2.000
Total	22.650	22.650	23.650	23.650

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Expenditures by Type				
Personnel Costs	2,987,503	3,075,618	3,397,412	3,496,826
Maintenance & Operations	8,052,677	12,685,470	14,739,014	14,407,753
Capital Outlay	0	4,650,000	4,650,000	4,650,000
Total	11,040,181	20,411,088	22,786,426	22,554,579



	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Revenues by Type				
Other Revenues	9,349,765	17,312,607	19,568,246	19,568,246
Appropriated Fund Balance	2,529,262	3,098,481	3,218,180	2,986,333
Total	11,879,027	20,411,088	22,786,426	22,554,579



NETWORK SERVICES FUND

Departmental Objectives

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

PERFORMANCE MEASURES

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Measures				
Percent of Service Desk Tickets Closed within 3 days	85%	85%	85%	72%
Percent of First Time Resolutions	85%	85%	85%	84%
Monthly Service Calls	400	400	400	416
Percent of Calls Entered From Portal	30%	30%	30%	22%
Abandon Call Rate	6%	6%	6%	9%
Percent of Leased Equipment Deployed within 30 Days	75%	75%	75%	100%
Percent of Leased Equipment Received within 24 Hours of Delivery	100%	100%	100%	100%
Network Items Expired > 90 days, No Replacement or Return Request	25	25	25	71

Budget Highlights:

The FY 26-27 Adopted Budget is increasing by **\$2,375,338, or 11.6%**.

- During FY 25-26 one (1) Web Architect position was transferred within the Information Technology department from the General Fund to the Network Services Fund.
- The FY 26-27 Network Services Fund budget includes \$113,200 in cost of business increases across multiple software platforms.
- The FY 26-27 Network Services Fund budget includes a \$325,000 one-year service enhancement to digitally map the City's fiber asset management system.
- The FY 26-27 Network Services Fund budget includes an increase of \$2,255,000 due to the escalating cost of software licenses, including Microsoft's new subscription-based licensing model. This increase includes a \$158,000 service enhancement to finish upgrading all full-time employees to the G3 tier license, which allows full access to necessary tools such as Word, PowerPoint, Excel, and Teams.
- The FY 26-27 Network Services Fund budget includes a \$55,000 service enhancement to support required third-party cyber security testing.



PEOPLE & CULTURE

Benefits: The Benefits team designs and administers a comprehensive portfolio of health, wellness, retirement, and leave programs that support employees and their families. By promoting financial security, wellbeing, and work-life balance, the team strengthens the City's ability to recruit, retain, and care for its workforce.

Compensation: The Compensation team ensures pay practices remain externally competitive and internally equitable. Through job evaluation, market analysis, and salary administration for hiring, transfers, and promotions, the team supports fair and consistent compensation that reflects the value of employees' contributions.

Employee Success Partners: The Employee Success Partners team provides guidance and support to employees and leaders to prevent, address, and navigate workplace challenges. By promoting positive employee relations, accountability, and respectful workplaces, the team helps sustain a productive and inclusive organizational environment.

Organizational Effectiveness & Development: The Organizational Effectiveness and Development team delivers learning, leadership development, and organizational improvement initiatives that strengthen employees, teams, and the broader organization. Their work advances performance, engagement, and a shared culture aligned with the City's mission and values.

Talent Acquisition: The Talent Acquisition team recruits, screens, and helps to select highly qualified candidates to fill the City's vacant positions. Through strategic outreach, equitable hiring practices, and responsive candidate engagement, the team works to ensure the City attracts a skilled and diverse workforce prepared to meet current and future service needs.

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Expenditures by Program				
Administration	914,958	970,336	955,398	973,343
Benefits	211,788	223,771	232,517	239,948
Compensation	443,373	498,450	519,222	534,569
Employee Success Partners	526,693	474,350	599,374	619,032
Organizational Effectiveness & Development	810,709	646,718	722,921	742,454
Talent Acquisition	870,102	763,434	705,653	725,478
Total	3,777,622	3,577,059	3,735,086	3,834,824

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Full-time Equivalents by Program				
Administration	2.800	3.800	2.800	2.800
Benefits	0.000	0.000	2.000	2.000
Compensation	0.000	0.000	3.000	3.000
Employee Success Partners	0.000	0.000	4.000	4.000
Office of Equity and Engagement	2.000	0.000	0.000	0.000
Organizational Effectiveness & Development	10.000	9.000	5.000	5.000
Talent Acquisition	0.000	0.000	5.000	5.000
Workforce Strategies and Analytics	11.000	11.000	0.000	0.000
Total	25.800	23.800	21.800	21.800



	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Expenditures by Type				
Personnel Costs	3,104,618	3,078,752	3,094,239	3,189,477
Maintenance & Operations	467,682	498,307	640,847	645,347
Capital Outlay	205,322	0	0	0
Total	3,777,622	3,577,059	3,735,086	3,834,824
	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Revenues by Type				
Other Revenues	205,322	0	0	0
Total	205,322	0	0	0
General Fund Contribution	3,572,300	3,577,059	3,735,086	3,834,824
Total	3,777,622	3,577,059	3,735,086	3,834,824



PEOPLE & CULTURE

Departmental Objectives

Demonstrate commitment to exceptional service delivery.
Ensure fiscal stewardship, transparency, and accountability.
Develop and maintain a diverse and well-trained workforce.
Reduce the City's exposure to compliance related issues.
Deliver competitive and sustainable compensation and benefits.

PERFORMANCE MEASURES

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
<u>Effectiveness Measures</u>				
Percentage of public records requests fulfilled within two business days	87%	50%	75%	75%
Number of days between when a job opening is approved and when a candidate accepts the offer	62	60	60	60
Percentage of employees who have completed an annual physical or preventive screening	64%	65%	65%	70%

Budget Highlights:

The FY 26-27 Adopted Budget is increasing by **\$158,027 or 4.4%**.

- The FY 25-26 People & Culture budget includes the elimination of two (2) positions, a HR Projects Administrator and an Administrative Support Specialist as part of the department's effort to streamline operations.
- The FY 26-27 People & Culture budget includes an increase in the amount of \$50,000 to support executive search recruitment costs and \$60,000 to support organization-wide development opportunities for employees.



RISK RETENTION FUNDS

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

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

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Expenditures by Program				
Employee Health Insurance	67,138,106	69,387,068	73,546,713	73,546,713
General Insurance Fund	5,189,924	4,711,546	4,836,436	4,842,607
Total	72,328,031	74,098,614	78,383,149	78,389,320

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Full-time Equivalents by Program				
Employee Health Insurance	7.200	7.200	7.200	7.200
General Insurance Fund	0.200	0.200	0.200	0.200
Total	7.400	7.400	7.400	7.400

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Expenditures by Type				
Personnel Costs	1,112,909	1,147,755	1,194,443	1,228,762
Maintenance & Operations	71,215,122	72,950,859	77,188,706	77,160,558
Total	72,328,031	74,098,614	78,383,149	78,389,320

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Revenues by Type				
User Charges	6,561,384	6,805,954	6,800,000	6,800,000
Other Revenues	59,855,756	63,290,355	67,901,796	67,901,796
Interfund Transfers	0	0	3,000,000	3,000,000
Appropriated Fund Balance	7,437,644	4,002,305	681,353	687,524
Total	73,854,784	74,098,614	78,383,149	78,389,320

Budget Highlights:

The FY 26-27 Adopted Budget is increasing by **\$4,284,535, or 5.8%**.

- Employer contributions to the Employee Health Insurance fund will increase by \$3 million to stabilize the fund.
- City contributions to the Employee Risk Retention Fund for employee insurance will increase approximately \$3.6 million to help support claims cost increases.



NON-DEPARTMENTAL GENERAL GOVERNMENT

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

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Expenditures by Program				
Non-Departmental General Government	6,585,610	5,013,769	9,533,134	5,545,756
Total	6,585,610	5,013,769	9,533,134	5,545,756

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Expenditures by Type				
Personnel Costs	1,188,728	133,250	560,000	560,000
Maintenance & Operations	5,396,882	4,880,519	8,973,134	4,985,756
Total	6,585,610	5,013,769	9,533,134	5,545,756

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Revenues by Type				
Intergovernmental Revenue	285,122	368,875	368,875	368,875
Interfund Transfers	500,000	2,000,000	0	0
User Charges	51,035	50,000	50,000	50,000
Other Revenues	20,231	1,231,075	52,075	52,075
Total	856,388	3,649,950	470,950	470,950
General Fund Contribution	5,729,222	1,363,819	9,062,184	5,074,806
Total	6,585,610	5,013,769	9,533,134	5,545,756

Budget Highlights:

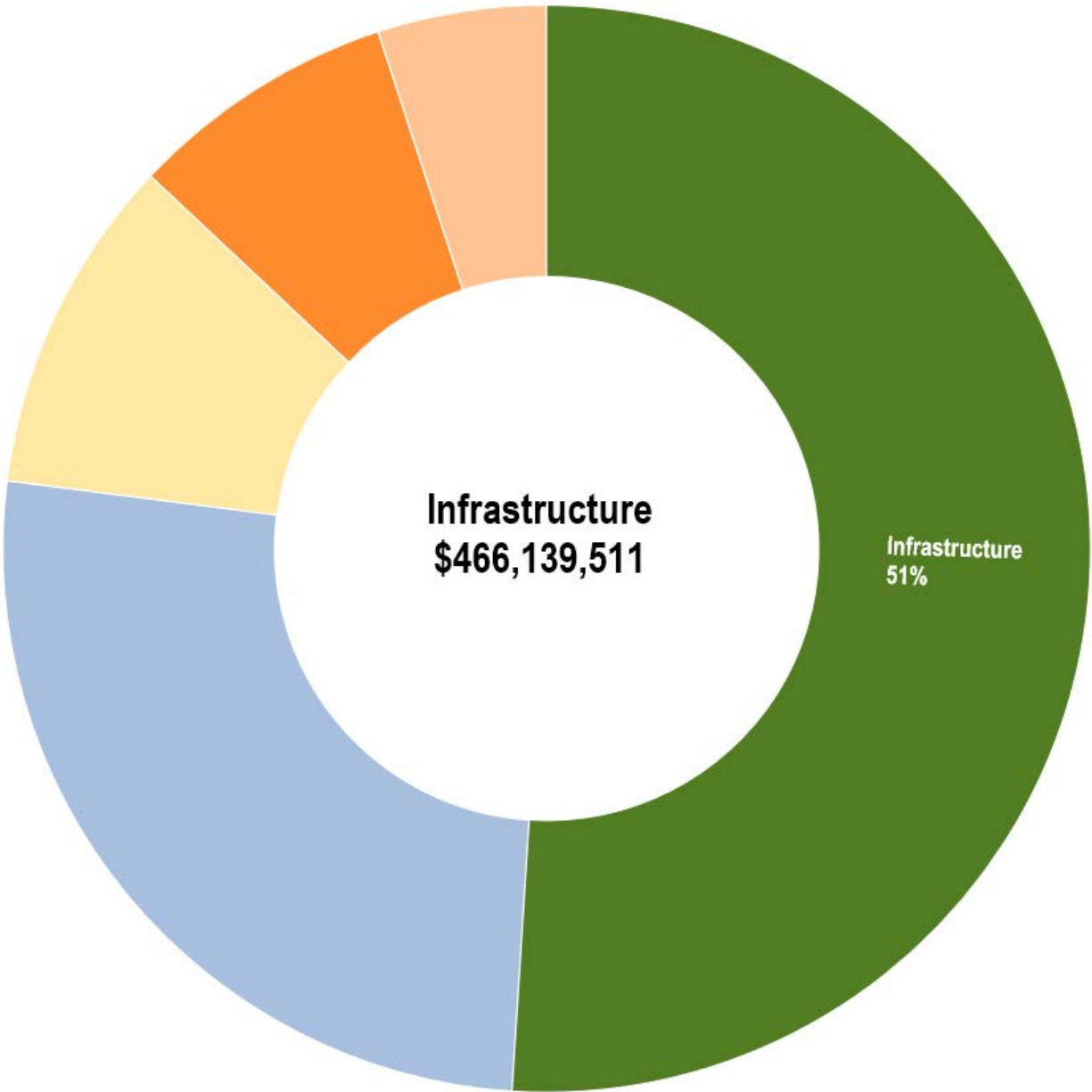
The FY 26-27 Adopted Budget is increasing by **\$3,343,698, or 54.0%**.

- The FY 26-27 Non-Departmental General Government budget includes funding in the amount of \$500,000 for additional retirement premiums required by the state and \$180,000 for additional office space rental.



INFRASTRUCTURE

Engineering & Inspections
Greensboro Transit Agency (GTA)
Parking Facilities Operating Fund
Planning
Solid Waste & Recycling
Solid Waste Disposal Fund
Special Tax Districts Fund
State Highway Allocation Fund
Stormwater Management Enterprise Fund
Transportation
War Memorial Coliseum Complex Fund
Water Resources Fund
Non-Departmental Infrastructure



INFRASTRUCTURE SERVICE AREA SUMMARY

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Expenditures				
Engineering & Inspections	24,261,772	21,864,639	23,946,755	24,589,030
Greensboro Transit System (GTA) Fund	31,940,870	38,104,442	38,814,801	38,890,858
Parking Facilities Operating Fund	6,839,847	7,147,122	7,380,428	7,450,034
Planning	4,586,183	4,671,408	4,747,877	4,872,270
Solid Waste & Recycling	30,111,493	33,376,424	40,799,171	42,177,284
Solid Waste Disposal Fund	19,429,669	21,035,815	24,049,224	23,265,015
Special Tax Districts Fund	1,476,173	1,806,125	1,914,625	1,564,625
State Highway Allocation Fund	8,439,000	9,139,000	9,945,355	9,945,355
Stormwater Management Enterprise Fund	14,654,634	15,385,882	17,889,022	20,094,565
Transportation	22,100,680	22,751,841	23,694,593	24,167,288
War Memorial Coliseum Complex Fund	9,887,236	73,309,992	73,909,992	73,909,992
Water Resources Enterprise Fund	168,061,418	192,428,077	212,780,698	234,267,859
Non-Departmental Infrastructure	8,085,705	9,799,310	14,969,964	14,202,164
Subtotal	349,874,680	450,820,077	494,842,505	519,396,339
Less Transfers and Internal Charges	21,873,867	24,918,300	28,702,994	27,935,194
Total Infrastructure Expenditures	328,000,813	425,901,777	466,139,511	491,461,145
	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Revenues				
Engineering & Inspections	6,271,059	5,694,300	6,413,550	6,423,550
Transit System (GTA) Fund	30,492,544	38,104,442	38,814,801	38,890,858
Parking Facilities Operating Fund	6,173,385	7,147,122	7,380,428	7,450,034
Planning	721,641	835,344	905,344	905,344
Solid Waste & Recycling	9,244,871	11,798,645	13,279,645	13,279,645
Solid Waste Disposal Fund	21,531,993	21,035,815	24,049,224	23,265,015
Special Tax Districts Fund	2,045,904	1,806,125	1,914,625	1,564,625
State Highway Allocation Fund	10,791,380	9,139,000	9,945,355	9,945,355
Stormwater Management Enterprise Fund	14,004,297	15,385,882	17,889,022	20,094,565
Transportation	9,921,309	8,601,800	8,752,800	8,752,800
War Memorial Coliseum Complex Fund	11,692,086	73,309,992	73,909,992	73,909,992
Water Resources Enterprise Fund	197,108,151	192,428,077	212,780,698	234,267,859
Subtotal	319,998,620	385,286,544	416,035,484	438,749,642
General Fund Contributions	62,986,953	65,533,533	78,807,021	80,646,697
Less Transfers and Internal Charges	21,873,867	24,918,300	28,702,994	27,935,194
Total Infrastructure Revenues	361,111,706	425,901,777	466,139,511	491,461,145
Total FTE Positions	1,113.801	1,000.176	1,021.180	1,021.180



INFRASTRUCTURE SERVICE AREA SUMMARY

Budget Highlights:

The FY 26-27 Adopted Budget is increasing by **\$40,237,735, or 9.4%**.

- During FY 25-26, the Libraries, Parks & Recreation, and Engineering & Inspections departments continued the construction phase of the Windsor Chavis Nocho Community Complex (WCNCC).
- The FY 26-27 Engineering & Inspections department budget includes the reinstatement of \$1,180,000 for City infrastructure maintenance projects and facility upkeep.
- The FY 26-27 Engineering & Inspections department budget includes five (5) FTEs that were frozen during the FY 25-26 hiring freeze. This is an increase of \$313,539 to the department budget.
- The FY 26-27 Greensboro Transit Agency (GTA) budget includes a decrease of \$2.4 million in contracted transportation costs due to planned service changes and impacts from the State revaluation moratorium.
- The FY 26-27 Parking Facilities Operating Fund budget includes an increase in the amount of \$2,480,845 in General Fund support due to restoring the funding reduced in the FY 25-26 Parking Facilities Operating Fund budget due to the planned sale of real estate and additional security costs at the parking decks.
- The Planning Department will continue participating in the Housing Supply Accelerator Challenge, a joint initiative of the National League of Cities (NLC) and the American Planning Association (APA) during FY 26-27. This program provides support to improve local process and partnerships in creating innovative housing strategies.
- During FY 25-26 one (1) Sustainability Analyst was transferred from the Office of Sustainability & Resilience division of the Executive department to the Solid Waste & Recycling department.
- The FY 26-27 Solid Waste & Recycling budget includes the addition of two (2) Heavy Equipment Operator positions. These positions were approved as a second phase of an approved Service Enhancement in the FY 25-26 adopted budget.
- The Greensboro Transit Agency (GTA) fund is being reorganized and administration transferred to the Transportation department effective with the adoption of the FY 26-27 budget. This reorganization includes the reduction of one (1) Transit Director position.
- The Office of Sustainability & Resilience division of the Executive department is transferring to the Solid Waste & Recycling department effective with the adoption of the FY 26-27 budget. This reorganization includes the transfer of eight (8) FTEs and \$7.8 million in expenditures. Of these expenditures, a cost of business increase of \$872,000 is included for projected energy costs due to Duke Energy rate increases.
- The FY 26-27 Solid Waste & Recycling department budget includes a \$225,000 Service Enhancement for the purchase and implementation of improved routing software.
- The FY 26-27 Solid Waste & Recycling department budget includes a decrease of \$1,500,000 due to a change in stormwater fees that will exclude city streets.
- During FY 25-26 one (1) Equipment Services Supervisor position was added to the Solid Waste Disposal Fund.
- The FY 26-27 Solid Waste Disposal Fund budget includes a \$149,500 Service Enhancement to add two (2) Heavy Equipment Operators at the Transfer Station.
- The FY 26-27 Solid Waste Disposal Fund budget includes a \$3,100,000 cost of business increase to support increases in contract costs associated with hauling and disposal of municipal waste to the Great Oak Landfill in Randolph County.
- The FY 26-27 State Highway Allocation Fund budget anticipates an increase in the amount of Powell Bill funds allocated to the City of Greensboro. The entire increase will be allocated to street resurfacing.



- The FY 26-27 Stormwater Enterprise Fund includes an average rate increase for residential customers, less than \$2 a month on average, the first rate increase in over 20 years. This rate change will support current and future capital projects for water quality improvements, stream restoration, pipe improvements, and flood damage prevention.
- The FY 26-27 Stormwater Enterprise Fund includes an increased transfer to the Stormwater Capital Projects Fund of approximately \$2 million.
- During FY 25-26 Stormwater Enterprise Fund completed a reorganization to address growing maintenance needs and work order backlogs, due to significant system growth. The reorganization includes a realignment of a heavy equipment operator and 3 crew member positions (all vacant) underneath it. This reorganization also includes to purchase of a new truck for the team. The overall budget impact of the reorganization and truck is \$117,000.
- The FY 26-27 Stormwater Enterprise Fund includes an increase of \$553,000 for an additional Maintenance Crew to address critical service demands for public runoff along rights-of-way.
- During FY 25-26, Transportation transferred one (1) Engineering Contracting Specialist position to the Engineering & Inspections Department. The Engineering & Inspections Department then transferred one (1) Engineering Contracting Specialist position to Transportation. This results in no net change in FTEs.
- The FY 26-27 Transportation department budget includes nine (9) FTEs that were frozen during the FY 25-26 hiring freeze. This an increase of \$532,960 to the department budget.
- The General Fund Transfer to the Coliseum will increase by \$600,000 to support increased event operations and facility maintenance.
- The FY 26-27 Water Resources Enterprise Fund includes an average rate increase of 9.5% for inside and outside customers to address higher costs related to water quality improvements, as well as water and sewer line rehabilitation and planned system expansion.
- The FY 26-27 Water Resources Enterprise Fund includes an increase of \$7.4 million to address various inflationary pressures. This includes an increase of \$1.4 million for chemical costs, \$1.5 million for engineering services, as well as added pressures for water treatment processes, maintenance, and the cost of electricity and natural gas.
- The FY 26-27 Water Resources Enterprise Fund includes an increase in the transfer to the Water & Sewer Capital Fund of approximately \$8 million to address planned system growth and emerging contaminant treatment.
- The FY 26-27 Water Resources Enterprise Fund includes an increase of \$1.9 million for annual payment to Piedmont Triad Regional Water Authority (PTRWA).
- The FY 26-27 Water Resources Enterprise Fund includes the addition of a new Fabrication Crew, including one (1) Crew Coordinator and two (2) Plant Mechanics to support increased maintenance needs at the TZO and North Buffalo sites. The overall budget impact is \$241,872.
- The FY 26-27 Non-Departmental Infrastructure budget includes several increases in General Fund transfers to support operations in enterprise and special revenue funds. The transfer to the Parking Facilities Operating Fund will increase by \$2.2 million to restore the reduced transfer included in the current fiscal year. The transfer to the Coliseum Fund will increase by \$600,000 to address rising event-related operating cost. Additionally, the transfer to the Solid Waste Disposal Fund will increase by \$2.4 million primarily due to higher contractual service costs.



ENGINEERING & INSPECTIONS

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

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

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

Facilities Construction Provides project management services for general construction projects such as facilities construction and renovations, park improvements, and trails for all City departments. Manages the City's real estate acquisitions, leases and sales.

Facilities Maintenance: Provides all mechanical, electrical, plumbing, structural, and custodial maintenance for City owned buildings and structures.

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

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Expenditures by Program				
Business & Technology	1,549,344	1,750,735	1,860,529	1,905,855
Construction Inspections	1,625,903	1,737,511	1,855,242	1,906,868
Development Services	4,470,408	4,650,935	4,832,398	4,983,586
Engineering Design	3,224,533	3,337,025	3,709,545	3,822,187
Facilities Maintenance	12,623,024	8,996,237	10,190,974	10,423,238
Facilities Construction	170,449	749,489	827,554	853,579
Property Management	598,112	642,707	670,513	693,718
Total	24,261,772	21,864,639	23,946,755	24,589,030

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Full-time Equivalents by Program				
Business & Technology	10.000	10.000	10.000	10.000
Construction Inspections	14.000	15.000	15.000	15.000
Development Services	36.000	36.000	36.000	36.000
Engineering Design	31.000	30.000	30.000	30.000
Facilities Maintenance	72.500	72.500	72.500	72.500
Facilities Construction	0.000	2.000	2.000	2.000
Property Management	6.000	6.000	6.000	6.000
Total	169.500	171.500	171.500	171.500



	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Expenditures by Type				
Personnel Costs	16,500,001	17,230,007	18,305,741	18,882,922
Maintenance & Operations	7,690,424	4,499,632	5,641,014	5,706,108
Capital Outlay	71,347	135,000	0	0
Total	24,261,772	21,864,639	23,946,755	24,589,030

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Revenues by Type				
User Charges	3,856,839	3,292,150	4,011,400	4,021,400
Other Revenues	1,564,220	1,552,150	1,552,150	1,552,150
Interfund Transfers	850,000	850,000	850,000	850,000
Total	6,271,059	5,694,300	6,413,550	6,423,550

General Fund Contribution	17,990,713	16,170,339	17,533,205	18,165,480
Total	24,261,772	21,864,639	23,946,755	24,589,030



ENGINEERING & INSPECTIONS

Departmental Objectives

Promote a collaborative, efficient, and responsive organizational environment that supports the needs of citizens, businesses, and developers in the Greensboro area.

Provide for the construction of City resources to support desired growth or a quality of life that is attractive to economic development.

Maintain City assets and resources to provide efficient and effective municipal services.

Take measures to ensure regulatory compliance standards are met.

Provide a safe transportation system that ensures mobility for all users.

Develop and implement strategies to promote environmentally sound practices.

Provide support to public safety personnel and residents.

Provide training and certification opportunities to employees.

Complete work orders and mission critical functions within departmental adopted standards.

Support and promote City services and communicate effectively with both internal and external customers.

Identify and implement cost saving measures and increase revenue generating opportunities.

Provide cost efficient inspection services as compared with other North Carolina jurisdictions.

Develop and manage departmental budgets that efficiently provide for quality service to meet the demands of the community.

Promote and educate employees on workplace safety.

PERFORMANCE MEASURES

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
<u>Workload Measures</u>				
Number of plan reviews conducted	2,578	2,432	2,624	2,674
Number of work orders completed	72,295	81,999	80,910	82,269
Number of City facility audits performed	94	95	95	96
Number of roadway footage inspected (including resurfacing)	555,607	575,000	500,000	500,000
Number of linear feet of sidewalk inspected	57,011	75,000	75,000	75,000
<u>Efficiency Measures</u>				
Average cost per plan review	\$512	\$529	\$519	\$524
Percent of major facilities audited	100%	100%	100%	100%
Percent of City of Greensboro inspection costs compared to other jurisdictions	70%	61%	64%	64%
Average number of inspections per day per inspector	16	17	17	17
<u>Effectiveness Measures</u>				
Percent of plan reviews completed within time commitments	99%	98%	99%	99%
Percent of work orders completed on time	84%	80%	84%	84%
Percent of construction projects completed within targeted timeline	100%	100%	100%	100%
Percent of trades inspections completed within targeted timeframe	82%	78%	82%	82%



Budget Highlights:

The FY 26-27 Adopted Budget is increasing by **\$2,082,116, or 9.5%**.

- The FY 26-27 Engineering & Inspections department budget includes the reinstatement of \$1,180,000 for City infrastructure maintenance projects and facility upkeep.
- During FY 25-26, the Engineering & Inspections Department transferred one (1) Engineering Contracting Specialist position to the Greensboro Department of Transportation (GDOT). GDOT then transferred one (1) Engineering Contracting Specialist position back to the Engineering & Inspections Department. This resulted in no change to the overall budgeted FTEs.
- During FY 25-26, the Libraries, Parks & Recreation, and Engineering & Inspections departments continued the construction phase of the Windsor Chavis Nocho Community Complex (WCNCC).
- The FY 26-27 Engineering & Inspections department budget includes an increase in the amount of \$24,000 for annual ESRI GIS and Hexagon EAM software cost increases.
- The FY 26-27 Engineering & Inspections department budget includes \$111,309 in internal service fees for the Network Services Fund to support increased software costs.
- The FY 26-27 Engineering & Inspections department budget includes five (5) FTEs that were frozen during the FY 25-26 hiring freeze. This an increase of \$313,539 to the department budget.



TRANSIT SYSTEM (GTA) FUND

J. Douglas Galyon Depot: The J. Douglas Galyon Depot was originally built in 1927 as the train depot for Greensboro and surrounding area. The renovated Depot serves as a central transfer hub for GTA, offers access to Piedmont Authority for Regional Transportation Express, FlixBus formerly Greyhound, and Intercity Bus Service, and taxicabs. The Depot houses GTA's Fixed Route customer service call center and the transit operators' break room. The Depot also serves as the local Amtrak Passenger Rail Station and operates as a 24-hour facility.

GTA Administration: The Transportation Department is responsible for program administration for the Greensboro Transit Agency (GTA). Services include Fixed Route operations, ADA Paratransit Program known as Access GSO, Fixed Route and Access GSO customer service, service planning and monitoring, marketing and communications, procurement, passenger amenities, pass sales, Federal and State compliance, and contracted transportation oversight. The division also serves as support to the Greensboro Transit Advisory Commission.

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

Fixed Route Service: GTA operates 16 routes. Fixed-route services are available from 5:00 AM to 11:30 PM Monday through Friday, and 6:00 am to 10:00 pm Saturday and Sunday. GTA operates a reduced level of service on the following holidays: New Year's Day, Martin Luther King, Jr., Memorial Day, July 4th, Labor Day, Good Friday, Thanksgiving Day, and Christmas Day. GTA offers services in partnership with the local colleges, universities, and Guilford County School System.

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Expenditures by Program				
GTA Administration	4,436,533	7,642,167	7,054,439	7,130,496
Access GSO	8,296,412	9,542,019	9,540,993	9,540,993
GTA Fixed Route Service	19,207,925	20,168,232	21,431,321	21,431,321
Gaylon Depot	0	752,024	788,048	788,048
Total	31,940,870	38,104,442	38,814,801	38,890,858

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Full-time Equivalents by Program				
GTA Administration	26.250	26.250	24.250	24.250
Total	26.250	26.250	24.250	24.250



	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Expenditures by Type				
Personnel Costs	2,434,489	2,541,224	2,223,756	2,297,571
Maintenance & Operations	29,506,381	35,563,218	36,591,045	36,593,287
Total	31,940,870	38,104,442	38,814,801	38,890,858
Revenues by Type				
Property Tax	13,745,488	13,851,000	14,143,000	14,390,000
Intergovernmental Revenue	1,646,937	7,496,937	13,346,937	7,496,937
User Charges	3,096,950	3,605,500	3,605,500	3,605,500
Other Revenues	1,707,262	1,895,300	1,895,300	1,895,300
Interfund Transfers	1,000	0	0	0
Appropriated Fund Balance	10,294,908	11,255,705	5,824,064	11,503,121
Total	30,492,544	38,104,442	38,814,801	38,890,858



TRANSIT SYSTEM (GTA) FUND

Departmental Objectives

Improve customer service satisfaction.
 Match transit service coverage with passenger demand.
 Reduce accidents on transit vehicles.
 Enhance public outreach opportunities to educate the community on transportation issues and highlight the benefits of transit services, such as service reliability, passenger cost savings, and environmental benefits.

PERFORMANCE MEASURES

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
<u>Efficiency Measures</u>				
Cost per Access GSO passenger	\$46	\$46	\$47	\$47
Cost per fixed route passenger	\$8	\$8	\$8	\$8
Average fare per passenger fixed route	\$0	\$0	\$0	\$0
Average fare per passenger Access GSO	\$0	\$1	\$1	\$1
Percent of fare cost recovery for fixed route service	4%	4%	4%	4%
Percent of fare cost recovery for Access GSO service	1%	1%	1%	1%
<u>Effectiveness Measures</u>				
On-time performance rating - Fixed Route	59%	58%	90%	90%
On-time performance rating - Access GSO	95%	95%	95%	95%
Passenger Per Hour- Fixed Route	11.40	11.60	11.80	12.00
Passenger Per Hour- Access GSO	2.00	2.00	2.00	2.00
Passenger Per Mile - Fixed Route	0.85	0.85	0.87	0.88
Passenger Per Mile - Access GSO	0.12	0.12	0.12	0.13
Miles between service failures	34,062	35,272	35,977	36,697
Accident frequency rate per 100,000 miles	2	1	1	1
Complaints per 100,000 Passenger Boardings	34	18	18	19
Number of Community Outreach Stakeholder Events	10	7	10	10

Budget Highlights:

The FY 26-27 Adopted Budget is increasing by **\$710,359, or 1.9%**.

- The Greensboro Transit Agency (GTA) fund is being reorganized and administration transferred to the Transportation department effective with the adoption of the FY 26-27 budget. The FTEs and funding will be housed in the Transit System Fund, and operated and managed by the Transportation Department. This reorganization will improve service area goals and objectives, as well as streamline resources to enhance organization effectiveness and customer support.
- The FY 26-27 Greensboro Transit Agency (GTA) budget includes a decrease of \$2.4 million in contracted transportation costs due to planned service changes and impacts from the State revaluation moratorium.
- The FY 26-27 Greensboro Transit Agency (GTA) budget includes an increase of \$94,475 for costs related to security, transaction fees, and janitorial services.
- Greensboro Transit Agency was awarded 2nd Place for the Lowest Cost per Revenue Mile by TransPro Consulting during the TransDash Summit.





Greensboro Transit Access GSO bus



PARKING FACILITIES OPERATING FUND

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

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Expenditures by Program				
Parking Operations	6,839,847	7,147,122	7,380,428	7,450,034
Total	6,839,847	7,147,122	7,380,428	7,450,034

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Full-time Equivalents by Program				
Parking Operations	20.125	18.500	18.500	18.500
Total	20.125	18.500	18.500	18.500

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Expenditures by Type				
Personnel Costs	1,454,003	1,460,301	1,542,262	1,588,592
Maintenance & Operations	5,385,844	5,686,821	5,838,166	5,861,442
Total	6,839,847	7,147,122	7,380,428	7,450,034

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Revenues by Type				
User Charges	2,887,612	2,767,000	2,390,500	2,390,500
Other Revenues	192,586	1,865,000	15,000	15,000
Interfund Transfers	2,163,273	1,713,273	3,929,518	3,945,927
Appropriated Fund Balance	929,913	801,849	1,045,410	1,098,607
Total	6,173,385	7,147,122	7,380,428	7,450,034



PARKING FACILITIES OPERATING FUND

Departmental Objectives

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

PERFORMANCE MEASURES

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Efficiency Measures				
Percent of parking facilities utilized by monthly parkers	47%	48%	54%	56%
Revenue generated per City-owned parking space	\$571	\$493	\$511	\$512
Percent Parking Operations cost recovery from parking revenue	44%	32%	36%	36%
Effectiveness Measure				
Percent of parking meter revenue paid via Parkmobile payment app	10%	8%	10%	14%

Budget Highlights:

The FY 26-27 Adopted Budget is increasing by **\$233,306, or 3.3%**.

- The FY 26-27 Parking Facilities Operating Fund budget includes an increase in the amount of \$2,480,845 in General Fund support due to restoring the funding reduced in the FY 25-26 Parking Facilities Operating Fund budget due to the planned sale of real estate and additional security costs at the parking decks.
- The FY 26-27 Parking Facilities Operating Fund budget includes an additional \$11,406 in internal service fees for the Network Services Fund to support increased software costs.



PLANNING

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

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

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Expenditures by Program				
Administration	4,020,656	4,086,235	4,533,968	4,654,757
Historic Preservation	185,598	191,105	207,941	211,544
Zoning Enforcement	379,929	394,068	5,968	5,968
Total	4,586,183	4,671,408	4,747,877	4,872,270

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Full-time Equivalents by Program				
Administration	28.700	28.700	29.700	29.700
Historic Preservation	1.000	1.000	1.000	1.000
Zoning Enforcement	4.000	4.000	0.000	0.000
Total	33.700	33.700	30.700	30.700

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Expenditures by Type				
Personnel Costs	3,870,917	3,909,545	3,953,841	4,077,868
Maintenance & Operations	669,079	761,863	794,036	794,402
Capital Outlay	46,187	0	0	0
Total	4,586,183	4,671,408	4,747,877	4,872,270



	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Revenues by Type				
User Charges	673,649	833,369	833,369	833,369
Other Revenues	47,992	1,975	71,975	71,975
Total	721,641	835,344	905,344	905,344
 General Fund Contribution	 3,864,542	 3,836,064	 3,842,533	 3,966,926
Total	4,586,183	4,671,408	4,747,877	4,872,270



PLANNING

Departmental Objectives

Provide leadership in promoting sound development practices through the effective application of land development codes, identification of best practices, and engagement of the public in future land use planning activities that result in clear visions and implementation strategies.

Provide excellent customer service and problem solving approaches that promote quality growth and development throughout the city.

Collect, maintain, and share data, information, and analysis regarding Greensboro's growth and development trends.

Ensure public access and transparency throughout the development process, including the operation of Boards and Commissions supported by Department Staff.

PERFORMANCE MEASURES

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Efficiency Measures				
Percentage of Plans Reviewed within the Established Goal of 10 Business Days (High Priority) and 15 Business Days (Normal), respectively	32%	40%	35%	35%
Workload Measures				
Number of applications for Certificates of Appropriateness	102	110	110	110
Number of Rezoning cases heard by Planning and Zoning Commission	92	84	90	90
Number of Annexation cases heard by Planning and Zoning Commission	36	26	32	32
Number of cases heard by the Board of Adjustment	46	60	60	60

Budget Highlights:

The FY 26-27 Adopted Budget is increasing by **\$76,469, or 1.6%**.

- The Planning Department will continue participating in the Housing Supply Accelerator Challenge, a joint initiative of the National League of Cities (NLC) and the American Planning Association (APA) during FY 26-27. This program provides support to improve local process and partnerships in creating innovative housing strategies.
- During the Fall of FY 26-27, the Planning department will complete the Spring Garden Corridor plan.



SOLID WASTE & RECYCLING

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

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

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

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

Technical & Planning Support: Provides for the management of the Household Hazardous Waste collection facility and assists with the management and disposal of municipally-generated hazardous materials. The Division also coordinates regulatory reporting activities, provides OSHA safety and environmental regulatory training to employees, educates the community on environmental issues, assesses municipal operations for environmental compliance and provides environmental engineering services.

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

Yard Waste & Bulk Collection: Responsible for the manual curbside collection of containerized and/or bundled yard waste debris (grass clippings, leaves, tree limbs) and bulky materials (furniture) from residential properties.

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Expenditures by Program				
Solid Waste & Recycling Administration	1,752,067	2,171,600	2,203,281	2,252,717
Office of Sustainability & Resilience	0	0	612,381	628,816
Solid Waste & Recycling Collection	18,285,575	21,021,741	21,562,135	21,869,587
Special Services	601,690	655,121	597,055	616,564
Street Maintenance	2,354,193	2,352,125	854,193	854,193
Technical Planning & Support	0	0	7,182,082	7,978,618
Work Management & Support Operations	1,111,542	1,342,002	1,590,506	1,613,074
Yard Waste & Bulk Collection	6,006,426	5,833,836	6,197,538	6,363,715
Total	30,111,493	33,376,424	40,799,171	42,177,284



	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Full-time Equivalents by Program				
Solid Waste & Recycling Administration	5.670	7.670	7.670	7.670
Technical & Planning Support	0.000	0.000	5.000	5.000
Office of Sustainability & Resilience	0.000	0.000	3.000	3.000
Solid Waste & Recycling Collection	73.000	73.000	75.000	75.000
Special Services	4.000	4.000	4.000	4.000
Work Management & Support Operations	5.000	5.000	6.000	6.000
Yard Waste & Bulk Collection	38.000	38.000	38.000	38.000
Total	125.670	127.670	138.670	138.670

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Expenditures by Type				
Personnel Costs	10,996,796	11,637,159	13,574,417	13,985,348
Maintenance & Operations	19,102,101	20,989,264	27,224,754	28,191,936
Capital Outlay	12,596	750,001	0	0
Total	30,111,493	33,376,424	40,799,171	42,177,284

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Revenues by Type				
User Charges	9,244,221	11,798,645	12,944,645	12,944,645
Other Revenues	650	0	0	0
Intergovernmental Revenue	0	0	335,000	335,000
Total	9,244,871	11,798,645	13,279,645	13,279,645

General Fund Contribution	20,866,622	21,577,779	27,519,526	28,897,639
Total	30,111,493	33,376,424	40,799,171	42,177,284



SOLID WASTE & RECYCLING

Departmental Objectives

Provide timely, effective, and environmentally sound waste collection services and street and public space cleaning to enhance cleanliness and safety for residents, businesses, and visitors.

Provide high quality commercial services that meet the needs and expectations of local businesses.

Support City services and events, and communicate effectively with internal and external customers.

Ensure timely, accurate, and compliant contracts and payments.

Maintain a safe work environment and provide training opportunities for employees to advance their careers.

Educate the public on proper disposal options for all materials, promote waste reduction, recycling, and composting to improve recycling set-out rates and reduce contamination.

PERFORMANCE MEASURES

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Workload Measures				
Number of Single-family homes served by Solid Waste services	79,887	81,500	83,538	85,626
Residential refuse and bulk tons collected (excluding yard waste)	74,531	78,000	78,304	80,262
Tons of yard waste & leaves collected	15,568	10,000	16,356	16,765
Number of Commercial Business Subscribers for Refuse Services	1,047	1,100	1,163	1,175
Number of Commercial Business Subscribers for Recycling Services	552	550	574	580
Number of Multifamily/Special Collection points	5,491	4,800	5,601	5,657
Number of illegal dumps cleaned up	499	500	500	500
Number of individual inspections/outreach for improper disposal of materials - Recycling	135,211	75,000	76,875	78,797
Number of individual inspections/outreach for improper disposal of materials - Yard Waste	6,152	4,500	4,613	4,728
Efficiency Measures				
Residential refuse tons collected per FTE (including yard waste and bulk collections)	1,140	2,500	1,198	1,228
Pounds of residential refuse per collection point	1,866	2,000	1,913	1,960
Pounds of residential recycling per collection point	285	350	292	299
Pounds of yard waste and leaves per collection point	390	250	400	410
Effectiveness Measures				
Residential Collection cost Per Ton				
· Refuse	\$110	\$110	\$110	\$110
· Recycling	\$243	\$270	\$270	\$270
Household recycling tons as a percent of total household disposal tons (refuse + recycling)	13%	18%	18%	18%
Residential Recycling Contamination Rates	20%	20%	20%	20%



Budget Highlights:

The FY 26-27 Adopted Budget is increasing by **\$7,422,747, or 22.2%**.

- During FY 25-26 one (1) Sustainability Analyst was transferred from the Office of Sustainability & Resilience division of the Executive department to the Solid Waste & Recycling department.
- The Office of Sustainability & Resilience division of the Executive department is transferring to the Solid Waste & Recycling department effective with the adoption of the FY 26-27 budget. This reorganization includes the transfer of eight (8) FTEs and \$7.8 million in expenditures. Of these expenditures, a cost of business increase of \$872,000 is included for projected energy costs due to Duke Energy rate increases.
- The FY 26-27 Solid Waste & Recycling budget includes the addition of two (2) Heavy Equipment Operator positions. These positions were approved as a second phase of an approved Service Enhancement in the FY 25-26 adopted budget.
- The FY 26-27 Solid Waste & Recycling department budget includes a \$225,000 Service Enhancement for the purchase and implementation of improved routing software.
- The FY 26-27 Solid Waste & Recycling department budget includes an additional \$78,200 in internal service fees for the Network Services Fund to support increased software costs.
- The FY 26-27 Solid Waste & Recycling department budget includes a \$510,750 cost of business increase for landfill tipping fees.
- The FY 26-27 Solid Waste & Recycling department budget includes a decrease of \$1,500,000 due to a change in stormwater fees that will exclude city streets.



SOLID WASTE DISPOSAL FUND

Administration: Responsible for the administration and oversight of proper and safe disposal of waste generated within the city and the immediately surrounding Piedmont Triad counties allowed by permit at the White Street Landfill and Transfer Station.

- **Repair Shop:** Responsible for servicing and repairing heavy equipment utilized at the landfill and transfer station.
- **Phase III Landfill:** Operates a specialized program for accepting and managing dewatered ash, screenings and grit from TZO treatment plan. This initiative aims to provide an environmentally responsible and efficient disposal method for the wastewater purification process. Also responsible for the proper environmental maintenance of landfill grounds and roads.
- **Yard Waste Site:** Designed to manage and process organic waste including grass clippings, leaves, limbs, and garden waste from the community into valuable compost. This program aims to divert organic waste from the landfill, enhance soil health, and promote sustainable waste management practices by converting organic materials into nutrient-rich compost for use in landscaping, agriculture, and community green spaces. The program produces leaf mulch, wood mulch and compost.
- **Construction Debris Landfill:** Designed to manage and dispose of construction and demolition (C&D) debris in an environmentally responsible and efficient manner. This program ensures that construction waste is properly handled, minimizing environmental impact and supporting sustainability in the construction industry. The landfill is designed to accommodate various types of construction debris, including concrete, wood, metals, bricks, and other materials from construction sites, renovation projects, and demolition activities.
- **Solid Waste Transfer Station:** Designed to efficiently manage the collection, sorting, and transfer of municipal solid waste from City collections and private haulers to the Great Oak Landfill in Randolph County. The transfer station serves as a central hub for waste collection vehicles from residential, commercial, and industrial sources.

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

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Expenditures by Program				
Administration	19,261,311	20,029,707	22,786,194	21,995,683
Waste Disposal Monitoring & Reg Compliance	168,358	1,006,107	1,263,030	1,269,332
Total	19,429,669	21,035,815	24,049,224	23,265,015

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Full-time Equivalents by Program				
Administration	33.830	35.830	38.830	38.830
Waste Disposal Monitoring & Reg Compliance	2.000	2.000	2.000	2.000
Total	35.830	37.830	40.830	40.830



	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Expenditures by Type				
Personnel Costs	3,519,068	3,540,415	3,999,153	4,120,731
Maintenance & Operations	15,910,601	16,864,342	20,050,071	19,144,284
Capital Outlay	0	631,058	0	0
Total	19,429,669	21,035,815	24,049,224	23,265,015

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Revenues by Type				
Intergovernmental Revenue	291,213	230,000	230,000	230,000
User Charges	9,857,421	8,096,278	10,266,238	10,266,238
Other Revenues	7,452,822	8,279,000	6,768,040	6,768,040
Interfund Transfers	1,930,537	4,430,537	6,784,946	6,000,737
Appropriated Fund Balance	2,000,000	0	0	0
Total	21,531,993	21,035,815	24,049,224	23,265,015



SOLID WASTE DISPOSAL FUND

Departmental Objectives

Ensure waste is processed in accordance with local, state, and federal standards and regulations.
 Implement best practices in waste disposal operations to support environmental and sustainability goals.
 Produce high quality compost and mulch suitable for residents and market distribution
 Ensure smooth, safe, and efficient operations for employees and the community.

PERFORMANCE MEASURES

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
<u>Workload Measures</u>				
Tons of solid waste received at the solid waste transfer station	246,761	238,000	259,253	265,735
Tons of solid waste received at the landfill (Phase III)	9,692	10,500	10,183	10,437
Tons of yard waste received at the landfill's compost facility (includes leaves)	30,797	32,000	32,356	33,165
Tons of construction & demolition (C&D) debris received at the landfill	68,362	48,000	71,823	73,618
Tons of glass received for Recycling through ABC program and drop-off sites	1,115	1,380	1,171	1,201
<u>Efficiency Measures</u>				
Average Tons per Load - Transfer Station	24	26	24	24
Number of Trailers Loaded Per Hour	5	4	6	6
Transfer Station Disposal Cost Per Ton	\$49	\$40	\$51	\$53
Landfill convenience site customers per month	562	576	590	605
<u>Effectiveness Measures</u>				
Percent of stormwater samples in compliance with NCDEQ benchmarks	100%	100%	100%	100%
Cost for hauling recycled glass	\$41,337	\$44,238	\$43,430	\$44,515
Cost per ton for hauling recycled glass	\$37.07	\$32.06	\$38.19	\$39.33

Budget Highlights:

The FY 26-27 Adopted Budget is increasing by **\$3,013,409, or 14.3%**.

- During FY 25-26 one (1) Equipment Services Supervisor position was added to the Solid Waste Disposal Fund.
- The FY 26-27 Solid Waste Disposal Fund budget includes a \$149,500 Service Enhancement to add two (2) Heavy Equipment Operators at the Transfer Station.
- The FY 26-27 Solid Waste Disposal Fund budget includes a \$3,100,000 cost of business increase to support the increases in contract costs associated with hauling and disposal of municipal waste to the Great Oak Landfill in Randolph County.
- The FY 26-27 Solid Waste Disposal Fund budget includes a \$170,000 cost of business increase to support newly required environmental compliance testing for PFAS (Per- and Polyfluoroalkyl Substances).
- The FY 26-27 Solid Waste Disposal Fund budget includes an additional \$24,800 in internal service fees for the Network Services Fund to support increased software costs.



SPECIAL TAX DISTRICTS FUND

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

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

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Expenditures by Program				
Business Improvement District (Downtown)	1,432,107	1,321,125	1,420,325	1,421,125
Historic Tax Districts	44,066	485,000	494,300	143,500
Total	1,476,173	1,806,125	1,914,625	1,564,625

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Expenditures by Type				
Maintenance & Operations	1,476,173	1,806,125	1,914,625	1,564,625
Total	1,476,173	1,806,125	1,914,625	1,564,625

Revenues by Type				
Property Tax	1,297,364	1,161,725	1,270,225	1,270,225
Sales Tax	342,922	199,000	199,000	199,000
Other Revenues	118,169	0	0	0
Appropriated Fund Balance	287,450	445,400	445,400	95,400
Total	2,045,904	1,806,125	1,914,625	1,564,625

Budget Highlights:

The FY 26-27 Adopted Budget is increasing by **\$108,500, or 6.0%**.

- The City contracts with Downtown Greensboro Inc. (DGI) for certain BID eligible efforts to support downtown growth and enhancement.



STATE HIGHWAY ALLOCATION FUND

Local Street System Construction & Maintenance: These sources provide funding for a variety of local street maintenance activities, including asphalt patching and concrete repairs; maintenance of roadway shoulders and ditches; and maintenance of traffic control devices, including traffic signs and signals. Other applicable expenditures include acquiring rights-of-way and making improvements to municipal public streets within certain constraints defined by state law. This fund provides allocations for bridge construction and maintenance on municipal roadways, enabling the City to adhere to applicable safety standards and requirements.

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Expenditures by Program				
Local Street System Constr & Maintenance	8,439,000	9,139,000	9,945,355	9,945,355
Total	8,439,000	9,139,000	9,945,355	9,945,355
Expenditures by Type				
Maintenance & Operations	8,439,000	9,139,000	9,945,355	9,945,355
Total	8,439,000	9,139,000	9,945,355	9,945,355
Revenues by Type				
Intergovernmental Revenue	9,985,418	9,059,000	9,059,000	9,059,000
Other Revenues	764,962	39,000	39,000	39,000
Appropriated Fund Balance	41,000	41,000	847,355	847,355
Total	10,791,380	9,139,000	9,945,355	9,945,355

Budget Highlights:

The FY 26-27 Adopted Budget is increasing by **\$806,355, or 8.8%**.

- The FY 26-27 State Highway Allocation Fund budget anticipates an increase in the amount of Powell Bill funds allocated to the City of Greensboro, based on current year disbursements. The entire increase will be allocated to street resurfacing.



STORMWATER MANAGEMENT FUND

Stormwater Management Administration: The Stormwater Management Fund, administered by the Stormwater Management Division of the Water Resources Department, was created in FY 93-94 to manage the City of Greensboro's stormwater system and the National Pollutant Discharge Elimination System (NPDES) Municipal Stormwater Discharge permit. The Stormwater program designs, develops, implements, and maintains stormwater management databases and drainage basin information that assists the division in evaluating the effectiveness of current policies and practices to support recommendations for future changes in those practices. The program is responsible for all long-range master planning with regards to stormwater infrastructure and drainage basins. Appropriations in the Administration section fund the management and overall operations of the Stormwater Utility.

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

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

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

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

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

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

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



	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Expenditures by Program				
Stormwater Management Administration	1,278,128	1,314,289	1,376,621	1,399,498
Operations Management	635,325	680,856	713,556	735,232
Planning & Engineering	550,524	720,820	752,217	773,474
Public Education & Awareness	112,073	133,500	153,500	153,500
Sediment & Erosion Control	495,629	490,767	537,250	554,695
Stormwater System Operations & Maint	10,844,249	11,186,264	13,516,016	15,621,637
Water Quality & Monitoring	738,706	859,386	839,861	856,530
Total	14,654,634	15,385,882	17,889,022	20,094,565

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Full-time Equivalents by Program				
Stormwater Management Administration	5.000	5.000	5.000	5.000
Operations Management	6.000	6.000	6.000	6.000
Planning & Engineering	5.000	5.000	5.000	5.000
Sediment & Erosion Control	5.000	5.000	5.000	5.000
Stormwater System Operations & Maint	61.000	61.000	67.000	67.000
Water Quality & Monitoring	5.000	5.000	5.000	5.000
Total	87.000	87.000	93.000	93.000

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Expenditures by Type				
Personnel Costs	6,890,771	7,510,745	8,163,366	8,436,969
Maintenance & Operations	7,763,863	7,875,137	9,585,656	11,657,596
Capital Outlay	0	0	140,000	0
Total	14,654,634	15,385,882	17,889,022	20,094,565

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Revenues by Type				
User Charges	12,713,321	12,477,520	16,484,037	18,765,649
Other Revenues	351,679	386,900	421,900	421,900
Appropriated Fund Balance	939,297	2,521,462	983,085	907,016
Total	14,004,297	15,385,882	17,889,022	20,094,565



STORMWATER MANAGEMENT FUND

Departmental Objectives

Implement stormwater management measures that meet compliance standards, protect and improve the quality of surface water, and minimize impacts of flooding.

Provide efficient and effective customer service for storm drainage system and flood-related inquiries.

Collect and analyze stormwater system data, as well as quality and quantity data that supports pollution prevention initiatives (i.e., inspecting non-point pollutant sources) and other master plan activities.

Review and coordinate stormwater-related activities performed by the City to ensure effectiveness and efficiency in the management of stormwater quality and quantity.

Reduce the amount of street litter to minimize impacts to stormwater drainage systems.

Help protect surface water resources including limited local drinking water supplies through effective planning and watershed management.

Develop stormwater infrastructure asset management program through use of GIS and database tools.

PERFORMANCE MEASURES

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Workload Measures				
Stormwater Control Measure Inspections	2,742	2,594	3,554	3,572
Stream sites monitored per month	20	20	20	20
Number of Industrial Inspections	54	43	44	46
Tons of litter collected from the r/w	48	55	50	52
Tons of litter swept from the streets	2,255	2,100	2,300	2,400
Efficiency Measures				
Percent of stormwater plan reviews completed within 24 days or less	97%	98%	98%	98%
Pounds of litter swept per mile	321	205	327	341

Budget Highlights:

The FY 26-27 Adopted Budget is increasing by **\$2,503,140, or 16.3%**.

- The FY 26-27 Stormwater Enterprise Fund includes an average rate increase for residential customers, less than \$2 per month on average, the first rate increase in over 20 years. This rate change will support current and future capital projects for water quality improvements, stream restoration, pipe improvements, and flood damage prevention.
- The FY 26-27 Stormwater Enterprise Fund includes an increased transfer to the Stormwater Capital Projects Fund of approx. \$2 million.
- The FY 26-27 Stormwater Enterprise Fund includes an increase of \$215,382 to address the cost of increased personnel services, equipment, maintenance, and utilities.
- During FY 25-26 Stormwater Enterprise Fund completed a reorganization to address growing maintenance needs and work order backlogs, due to significant system growth. The reorganization includes a realignment of a heavy equipment operator and 3 crew member positions (all vacant) underneath it. This reorganization also includes to purchase of a new truck for the team. The overall budget impact of the reorganization and truck is \$117,000.
- The FY 26-27 Stormwater Enterprise Fund includes a decrease of approximately \$263,000 related to reductions in vehicle rental expenses and lower temporary services.
- The FY 26-27 Stormwater Enterprise Fund includes an increase of \$66,000 for increased Network Service Fees.
- The FY 26-27 Stormwater Enterprise Fund includes an increase of \$553,000 for an additional Maintenance Crew to address critical service demands for public runoff along rights-of-way.



TRANSPORTATION

Business & Parking: This division manages and allocates resources to carry out the department's mission. This division is also responsible for operating City-owned parking facilities, administering the on- and off-street parking system in the central business district and oversight of residential permit programs. Parking services are funded through the Parking Facilities Operating Fund.

Street Maintenance: This division is responsible for maintaining 2,440 miles of city streets, thoroughfares, bridges and sidewalks. This division also coordinates the removal of snow and ice during winter weather events and collaborates with other departments in the removal of debris from city streets and thoroughfares following severe storms.

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

Planning: This division prepares long-range transportation plans for all travel modes. Staff in this division administer the Greensboro Urbanized Area Metropolitan Planning Organization (MPO), oversee the development of the Metropolitan Transportation Improvement Program (MTIP), and coordinate the allocation of State and Federal funding for local transportation projects through the state-wide strategic transportation prioritization process. This division coordinates the Vision Zero Initiative, the Micromobility program and supports the regional air quality conformity process and regional traffic demand modelling process.

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Expenditures by Program				
Transportation Administration	2,499,142	2,841,086	2,604,875	2,656,208
Engineering	2,311,129	2,623,342	2,766,878	2,846,694
Galyon Depot	672,299	0	0	0
Planning	455,747	474,234	497,060	512,809
Street Lighting	4,711,574	4,900,000	4,900,000	4,900,000
Street Maintenance	6,731,093	7,112,358	7,704,933	7,907,633
Traffic Operations	4,719,695	4,800,822	5,220,846	5,343,944
Total	22,100,680	22,751,841	23,694,593	24,167,288

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Full-time Equivalents by Program				
Transportation Administration	14.800	7.800	7.800	7.800
Engineering	19.126	20.126	20.126	20.126
Galyon Depot	3.000	3.000	3.000	3.000
Street Maintenance	58.000	58.000	58.000	58.000
Traffic Operations	35.000	35.000	35.000	35.000
Total	129.926	123.926	123.926	123.926



	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Expenditures by Type				
Personnel Costs	11,169,271	10,909,380	12,239,320	12,630,052
Maintenance & Operations	10,913,418	11,592,461	11,455,273	11,537,236
Capital Outlay	17,991	250,000	0	0
Total	22,100,680	22,751,841	23,694,593	24,167,288

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Revenues by Type				
User Charges	3,983,573	2,836,000	2,987,000	2,987,000
Other Revenues	421,736	249,800	249,800	249,800
Interfund Transfers	5,516,000	5,516,000	5,516,000	5,516,000
Total	9,921,309	8,601,800	8,752,800	8,752,800

General Fund Contribution	12,179,372	14,150,041	14,941,793	15,414,488
Total	22,100,680	22,751,841	23,694,593	24,167,288



TRANSPORTATION

Departmental Objectives

Provide Greensboro safe, seamless and equitable transportation choices.
 Promote a culture of traffic safety.
 Provide a great multimodal user experience.
 Engage stakeholders to tell our story, educate, and inform.
 Implement the Vision Zero Action Plan.
 Create holistic, multi-modal programs, policies, and plans.

PERFORMANCE MEASURES

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Workload Measures				
Number of streetlights inspected along major travel corridors	5,000	5,400	5,400	5,400
Number of linear feet of new sidewalk installed	27,000	22,000	22,000	22,000
Number of plan reviews conducted	2,617	1,200	2,000	2,200
Number of special events requiring Transportation support	97	120	120	120
Number of potholes repaired	3,980	4,000	4,000	4,000
Efficiency Measures				
Average cost per plan review	\$210	300	300	\$300
Average number of days for pothole repair	0.7	1.0	1.0	1.0
Resurfacing Cost Per Square Yard	\$19.42	\$18.00	\$20.00	\$21.00
Effectiveness Measure				
Roadway Network Pavement Condition Index (PCI) (0-26 Very Poor) (26-65 Poor) (65-81 Fair) (81-91 Good) (91-100 Very Good)	58	61	56	51
% of Roadway network resurfaced annually	2%	2%	2%	2%
Number of Centerline miles resurfaced annually	21	21	20	19
Average Bridge Sufficiency Rating	74	74	74	74
Percent of GDOT work orders completed on time	84%	80%	80%	80%
Percent of GDOT maintenance completed on schedule	91%	85%	85%	85%

Budget Highlights:

The FY 26-27 Adopted Budget is increasing by **\$942,752, or 4.1%**.

- During FY 25-26, the Greensboro Department of Transportation (GDOT) transferred one (1) Engineering Contracting Specialist position to the Engineering & Inspections Department. Engineering & Inspections then transferred one (1) Engineering Contracting Specialist position to GDOT. This resulted in no overall change to budgeted FTEs.
- The Greensboro Transit Agency (GTA) is being reorganized and transferred to the Transportation department effective with the adoption of the FY 26-27 budget. The FTEs and funding will continue to be housed in the Transit System Fund, which will be operated and managed by the Transportation department.
- The FY 26-27 Transportation department budget includes nine (9) FTEs that were frozen during the FY 25-26 hiring freeze. This an increase of \$532,960 to the department budget.
- The FY 26-27 Transportation department budget includes an increase in the amount of \$88,743 for contracted construction and maintenance, materials for traffic markings and signs, and ESRI GIS software.
- The FY 26-27 Transportation department budget includes an additional \$74,581 in internal service fees for the Network Services Fund to support increased software costs.



- The FY 26-27 Transportation department budget includes an increase in the amount of \$180,000 for rising costs in personnel related expenses.
- The FY 26-27 Transportation department budget includes a decrease in the amount of \$500,000 for the reduction of program funding for the Neighborhood Traffic Safety Management Program.



Greensboro Department of Transportation (GDOT) repairing street asphalt



WAR MEMORIAL COLISEUM

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Expenditures by Program				
Administration	1,111,523	2,181,032	2,375,046	2,453,799
Events/Parking/Catering	7,340,713	71,128,960	71,534,946	71,456,193
Total	8,452,236	73,309,992	73,909,992	73,909,992

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Full-time Equivalents by Program				
Administration	4.000	0.000	0.000	0.000
Events/Parking/Catering	19.000	0.000	0.000	0.000
Total	23.000	0.000	0.000	0.000

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Expenditures by Type				
Personnel Costs	2,527,078	5,129,262	5,121,158	5,121,158
Maintenance & Operations	5,925,158	68,180,730	68,788,834	68,788,834
Total	8,452,236	73,309,992	73,909,992	73,909,992

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Revenues by Type				
User Charges	3,420,001	68,435,604	68,435,604	68,435,604
Other Revenues	4,871,510	1,474,388	1,474,388	1,474,388
Interfund Transfers	3,400,575	3,400,000	4,000,000	4,000,000
Total	11,692,086	73,309,992	73,909,992	73,909,992

Budget Highlights:

The FY 26-27 Adopted Budget is increasing by **\$600,000, or 0.8%**.

- The General Fund Transfer to the Coliseum Fund will increase by \$600,000 to support increased event operations and maintenance costs.



WATER RESOURCES ENTERPRISE FUND

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

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

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

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

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

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

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

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Expenditures by Program				
Water Resources Administration	17,393,741	16,647,756	16,968,638	16,867,486
Billing and Customer Information	6,105,158	7,534,729	8,379,957	8,466,301
Construction and Maintenance	21,628,714	25,439,904	26,323,917	25,436,290
Debt Service	43,573,425	55,356,308	58,492,551	62,548,313
Engineering	35,199,367	36,133,183	44,824,213	62,092,874
Water Reclamation	20,786,025	23,881,616	25,358,745	26,169,707
Water Supply	23,374,989	27,434,581	32,432,678	32,686,889
Total	168,061,418	192,428,077	212,780,698	234,267,859



	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Full-time Equivalents by Program				
Water Resources Administration	27.800	26.800	26.800	26.800
Billing and Customer Information	42.000	42.000	42.000	42.000
Construction and Maintenance	171.000	172.000	175.000	175.000
Engineering	18.000	19.000	19.000	19.000
Water Reclamation	56.000	56.000	59.000	59.000
Water Supply	58.000	58.000	58.000	58.000
Total	372.800	373.800	379.800	379.800

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Expenditures by Type				
Personnel Costs	36,306,145	36,812,557	38,454,143	39,660,161
Maintenance & Operations	131,170,881	152,173,520	170,721,555	192,897,698
Capital Outlay	584,392	3,442,000	3,605,000	1,710,000
Total	168,061,418	192,428,077	212,780,698	234,267,859

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Revenues by Type				
User Charges	163,613,696	182,443,587	202,088,470	224,251,712
Other Revenues	8,641,378	4,984,490	6,234,490	6,234,490
Interfund Transfers	459,017	0	10,000	10,000
Appropriated Fund Balance	24,394,060	5,000,000	4,447,738	3,771,657
Total	197,108,151	192,428,077	212,780,698	234,267,859



WATER RESOURCES ENTERPRISE FUND

Departmental Objectives

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

PERFORMANCE MEASURES

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Workload Measures				
Number of water customer accounts	110,850	109,014	111,404	111,961
Average water MGD* treated daily	35.20	35.30	35.40	35.60
Average wastewater MGD* treated daily	35.40	34.20	35.60	35.80
Efficiency Measures				
Cost of wastewater service (\$/MG treated)	\$3,427	\$3,516	\$3,410	\$3,392
Cost of water service (\$/MG treated)	\$3,566	\$3,423	\$3,549	\$3,531
Energy use (kWh) per million gallons delivered	1,357.70	1,425.10	1,350.90	1,344.10
Effectiveness Measures				
Non-revenue water (MG/yr)	1,712.20	1,700.30	1,703.50	1,697.80
Percent of annual buried pipeline asset renewal	0.39%	0.23%	0.41%	0.44%
Sewer overflows / 100 mils of pipe	2.20	2.20	2.10	1.80
Percent of weeks compliant with NPDES Permit at North Buffalo Wastewater Plant	N/A	N/A	N/A	N/A

*MGD=Million gallons per day

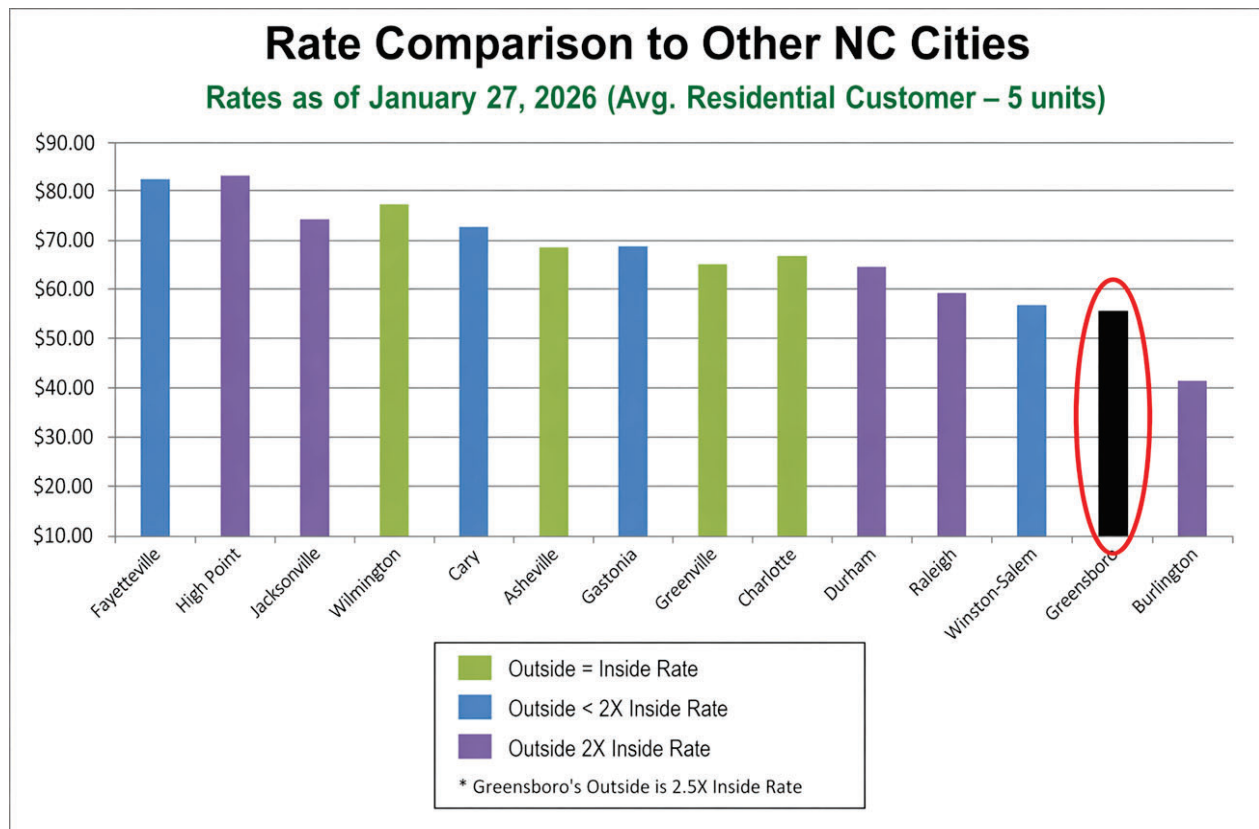
Budget Highlights:

The FY 26-27 Adopted Budget is increasing by **\$20,352,621, or 10.6%**.

- The FY 26-27 Water Resources Enterprise Fund includes an average rate increase of 9.5% for inside and outside customers to address higher costs related to water quality improvements, as well as water and sewer line rehabilitation and planned system expansion.
- The FY 26-27 Water Resources Enterprise Fund includes an increase of \$7.4 million to address various inflationary pressures. This includes an increase of \$1.4 million for chemical costs, \$1.5 million for engineering services, as well as added pressures for water treatment processes, maintenance, and the cost of electricity and natural gas.
- The FY 26-27 Water Resources Enterprise Fund includes an increase in the transfer to the Water & Sewer Capital Fund of approximately \$8 million to address planned system growth and emerging contaminant treatment.
- The FY 26-27 Water Resources Enterprise Fund includes an increase of \$1.9 million to address an increase in the annual payment to Piedmont Triad Regional Water Authority (PTRWA).



- The FY 26-27 Water Resources Enterprise Fund includes the addition of a new Fabrication Crew, including one (1) Crew Coordinator and two (2) Plant Mechanics to support increased maintenance needs at the TZO and North Buffalo sites. The overall budget impact is \$241,872.
- The FY 26-27 Water Resources Enterprise Fund includes an increase of \$262,000 for increased Network Service Fees.
- The FY 26-27 Water Resources Enterprise Fund includes an increase of \$1.1 million for a new hydro excavator and work crew.



NON-DEPARTMENTAL INFRASTRUCTURE

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

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Expenditures by Program				
Non-Departmental Infrastructure	8,085,705	9,799,310	14,969,964	14,202,164
Total	8,085,705	9,799,310	14,969,964	14,202,164
Expenditures by Type				
Maintenance & Operations	8,085,068	9,799,310	14,969,964	14,202,164
Capital Outlay	637	0	0	0
Total	8,085,705	9,799,310	14,969,964	14,202,164
General Fund Contribution	8,085,705	9,799,310	14,969,964	14,202,164
Total	8,085,705	9,799,310	14,969,964	14,202,164

Budget Highlights:

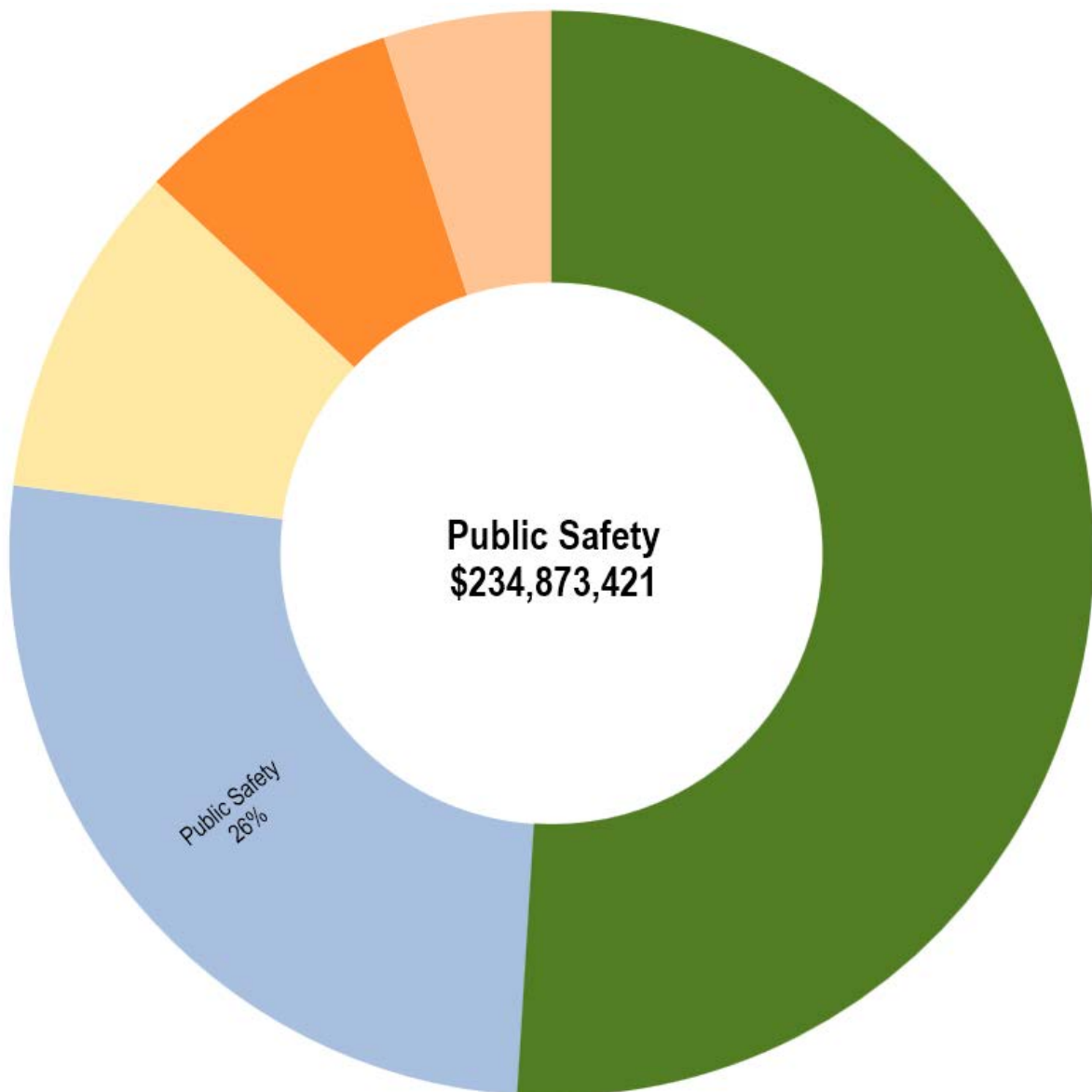
The FY 26-27 Adopted Budget is increasing by **\$5,170,654, or 52.8%**.

- The FY 26-27 Non-Departmental Infrastructure budget includes several increases in General Fund transfers to support operations in enterprise and special revenue funds. The transfer to the Parking Facilities Fund will increase by \$2.2 million to restore the reduced transfer included in the current fiscal year. The transfer to the Coliseum Fund will increase by \$600,000 to address rising event-related operating costs. Additionally, the transfer to the Solid Waste Disposal Fund will increase by \$2.4 million primarily due to higher contractual service costs.



PUBLIC SAFETY

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



PUBLIC SAFETY SERVICE AREA SUMMARY

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Expenditures				
Community Safety	729,011	1,644,191	2,217,574	3,103,419
Emergency Telephone System Fund	2,831,187	1,679,015	1,850,033	1,850,033
Fire Department	82,974,568	82,045,511	89,470,102	93,305,754
Guilford Metro Communications Fund	15,577,905	16,068,613	17,719,306	18,064,918
Police Department	107,811,596	109,278,158	120,057,363	123,882,794
Technical Services Fund	5,040,363	7,180,430	6,487,008	6,489,653
Non-Departmental Public Safety	12,019,301	12,783,400	13,582,247	13,799,669
Subtotal	226,983,931	230,679,318	251,383,633	260,496,240
Less Transfers and Internal Charges	14,381,479	16,366,666	16,510,212	16,728,467
Total Public Safety Expenditures	212,602,452	214,312,650	234,873,421	243,767,773
	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Revenues				
Emergency Telephone System Fund	4,254,638	1,679,015	1,850,033	1,850,033
Fire Department	4,693,795	3,489,334	3,766,661	3,976,661
Guilford Metro Communications Fund	15,826,142	16,068,613	17,719,306	18,064,918
Police Department	3,972,999	4,015,273	4,115,273	4,115,273
Technical Services Fund	6,044,781	7,180,430	6,487,008	6,489,653
Non-Departmental Public Safety	1,594	31,167	0	0
Subtotal	34,793,949	32,463,832	33,938,281	34,496,538
General Fund Contributions	194,866,088	198,215,486	217,445,352	225,999,702
Less Transfers and Internal Charges	14,381,479	16,366,666	16,510,212	16,728,467
Total Public Safety Revenues	215,278,558	214,312,652	234,873,421	243,767,773
Total FTE Positions	1,518.375	1,544.375	1,581.380	1,593.380



PUBLIC SAFETY SERVICE AREA SUMMARY

Budget Highlights:

The FY 26-27 Adopted Budget is increasing by **\$20,632,837 or 9.6%**.

- During FY 25-26 one (1) Community Safety Administrative Coordinator and one (1) Behavioral Crisis Counselor Supervisor were added to the Community Safety department.
- The FY 26-27 Community Safety department budget includes a phased service enhancement to expand the Behavioral Health Response Team. The first phase in FY 26-27 will add one (1) Outreach Coordinator Supervisor, two (2) Crisis Counselors, and \$102,750 in M&O to support the purchase of a vehicle and other operating expenses. The second phase in FY 27-28 will add two (2) Outreach Coordinators, seven (7) Crisis Counselors, and \$97,000 in M&O to support the increased staffing and programming capacity. These planned additions will provide 24-hour coverage by the end of FY 27-28.
- The FY 26-27 Community Safety department budget includes the deletion of one (1) Community Safety Manager as part of operational prioritization.
- The FY 26-27 Emergency Telephone System Fund budget includes an increase in the State 911 Board's annual disbursement to Guilford Metro 911 in the amount of \$360,124 for state eligible expenses.
- The FY 26-27 Fire department budget includes an increase in the amount of \$297,387 for the addition of a Fire Lube Technician and financing for an additional Fire Engine for the future Fire Station 62.
- The FY 26-27 Fire department budget includes an increase in the amount \$2,670,000 due to rising costs for public safety personnel staffing and operations.
- The FY 26-27 Fire department budget includes an increase in the amount of \$700,000 for Special Separation Allowance for eligible sworn Fire employees. The FY 27-28 Fire department budget includes an additional \$700,000, a \$1,400,000 total, to build on the City's commitment of supporting the Special Separation Allowance benefit.
- The FY 27-28 projected Fire department budget includes an increase in the amount of \$219,403 for the addition of three (3) Fire Inspectors and operational expenses to expand and support the Fire Life Safety Division.
- During FY 25-26, the Public Safety Information Technology (PSIT) division of GM911 added one (1) GIS Administrator position and one (1) GIS Technician position. These positions will support the implementation and ongoing operation of the Hexagon CAD system. The cost of these positions was partially offset with a reduction in one (1) GIS Analyst position.
- During FY 25-26 the Police department deleted one (1) Administrative Assistant and one (1) Public Safety Research Scientist as part of a larger reorganization.
- The FY 26-27 Guilford Metro Communications Fund budget includes an increase in the amount of \$1,024,466, primarily due to Greensboro Police and Greensboro Fire departments information technology service and licensing fees moving from the General Fund to the PSIT division of the Guilford Metro Communications Fund.
- During FY 25-26 the Police department was awarded the Community Oriented Policing Services (COPS) grant by the U.S. Department of Justice, which partially funds the addition of up to 30 Police Officer I positions for three (3) years. The first group of 15 positions was added during FY 25-26. The second group of 15 positions are included in the FY 26-27 budget.
- During FY 25-26, Technical Services added one (1) Systems Support Specialist position in an effort to manage increased workload and improve operational efficiency.
- The FY 26-27 Police department budget includes a \$2,045,900 cost of business increase for the Axon platform and \$2,374,100 for Motorola radios.
- The FY 26-27 Technical Services Fund budget includes an increase in the amount of \$303,840 for annual contract increases for Motorola, Genesis, Repair Bank, and PCTEL, as well as for capital equipment at three tower sites for over-the-air RF engineering and testing.



- The FY 26-27 Technical Services Fund budget includes an increase in the amount of \$877,177 for capital infrastructure upgrades for the Public Safety Radio System.
- The FY 26-27 Non-Departmental Public Safety budget includes an increased transfer from the General Fund to the Guilford Metro 911 Fund in the amount of \$1.4 million to support operations.



COMMUNITY SAFETY

Violence Prevention: The Community Safety Department (CSD) takes a holistic, collaborative approach to improving Greensboro's public safety through community-centered prevention initiatives, crisis intervention services to help de-escalate violence, and long-term, intensive case management for individuals facing issues such as mental health, addiction, and homelessness.

Alternative Response: involves specially trained professionals who work closely with the Police Department and a community paramedic to respond to mental health emergencies by providing crisis intervention and coordination of services.

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Expenditures by Program				
Alternative Response	729,011	1,222,538	1,852,072	2,728,425
Violence Prevention	0	421,652	365,502	374,994
Total	729,011	1,644,191	2,217,574	3,103,419

	Actual 2023-24	Budget 2024-25	Adopted 2025-26	Projected 2026-27
Full-time Equivalents by Program				
Alternative Response	0.000	12.000	15.000	24.000
Violence Prevention	0.000	3.000	4.000	4.000
Total	0.000	15.000	19.000	28.000

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Expenditures by Type				
Personnel Costs	729,011	1,453,784	1,903,373	2,794,752
Maintenance & Operations	0	190,407	314,201	308,667
Total	729,011	1,644,191	2,217,574	3,103,419

General Fund Contribution	729,011	1,644,191	2,217,574	3,103,419
Total	729,011	1,644,191	2,217,574	3,103,419



COMMUNITY SAFETY

Departmental Objectives

Enhance public safety in Greensboro by utilizing holistic, collaborative, community-centered prevention initiatives.
Create innovative alternative response programs that promote collaboration with other City departments and community stakeholders.
Build community trust by incorporating community-based interventions with municipal oversight.
Assist in capacity-building for community-based organizations to help grow the public safety ecosystem.

PERFORMANCE MEASURES

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
BHRT				
<u>Workload Measurements:</u>				
Number of mental health crisis calls responded to monthly.	247	260	260	275
Average team response time in minutes to mental health emergencies.	14	26	20	20
Number of follow-ups conducted with individuals after initial crisis response.	3,729	4,700	4,000	4,200
<u>Efficiency Measurements:</u>				
Number of mental health crisis calls responded to monthly.	247	260	260	275
Percentage of crisis calls resolved without requiring use of force	99%	90%	97%	97%
Average time spent (in minutes) on each case from response to resolution.	42	42	42	42
<u>Effectiveness Measurements:</u>				
Number of calls where individual was diverted from hospital and/or criminal justice involvement	-	-	300	350
Number of calls resolved without law enforcement resources	-	-	400	600
Violence Prevention				
<u>Workload Measurements:</u>				
Number of community-based violence intervention initiatives implemented.	-	4	4	5
Number of individuals/groups participating in violence prevention programs.	-	4,000	4,500	5,000
Frequency of coalition meetings and planning sessions.	-	12	24	24
<u>Efficiency Measurements:</u>				
Percentage of planned violence intervention strategies deployed on schedule.	-	40%	60%	75%
Rate of resource utilization (e.g., grants, staffing, partnerships).	-	20/30/50	20/30/50	20/30/50
Law Enforcement Assisted Diversion (LEAD)				
<u>Workload Measurements:</u>				
Number of individuals referred monthly.	3	5	5	8
Number of case management sessions conducted per participant.	18	12	18	20
Total participants enrolled in the program compared to the program's capacity.	35	35	60	70
<u>Efficiency Measurements:</u>				
Average time in months from law enforcement encounter to program completion.	9	6	9	9
Percentage of diverted individuals completing the program successfully.	6%	40%	40%	50%
<u>Effectiveness Measurements:</u>				
Percentage of LEAD participants who do not receive additional criminal charges while engaged in LEAD case management.	97%	30%	90%	95%
Stakeholder satisfaction (law enforcement, participants, and community partners) with program outcomes.	-	50%	50%	70%



	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
GSO HOME				
<u>Workload Measurements:</u>				
Number of individuals referred monthly.	-	-	75	150
Total number of case management attempts/contacts.	-	-	700	1,500
Number of encampment outreaches conducted.	-	-	200	500
<u>Efficiency Measurements:</u>				
Avg number of individuals assisted each month.	-	-	40	80
Percentage of diverted individuals actively engaging in case management.	-	-	50%	60%
<u>Effectiveness Measurements:</u>				
Number of individuals housed in permanent housing.	-	-	10	15
Number of individuals who enter shelter.	-	-	20	30
Number of individuals who gain income (employment or disability).	-	-	10	30
BRIDGE				
<u>Workload Measurements:</u>				
Number of Individuals referred to BRIDGE.	-	-	75	90
Total number of case management attempts/contacts.	-	-	700	800
<u>Efficiency Measurements:</u>				
Avg number of individuals assisted each month.	-	-	30	40
<u>Effectiveness Measurements:</u>				
Number of individuals housed (any type of housing).	-	-	20	30
Number of individuals who gain income (employment or disability).	-	-	10	15
Number of individuals who connect to substance use/mental health treatment.	-	-	15	20

Budget Highlights:

The FY 26-27 Adopted Budget is increasing by **\$573,383, or 34.9%**.

- During FY 25-26 one (1) Community Safety Administrative Coordinator and one (1) Behavioral Crisis Counselor Supervisor were added to the Community Safety department.
- The FY 26-27 Community Safety department budget includes a phased-approach service enhancement to expand the Behavioral Health Response Team. The first phase in FY 26-27 will add one (1) Outreach Coordinator Supervisor, two (2) Crisis Counselors, and \$102,750 in M&O to support the purchase of a vehicle and other operating expenses. The second phase in FY 27-28 will add two (2) Outreach Coordinators, seven (7) Crisis Counselors, and \$97,000 in M&O to support the increased staffing and programming capacity. Twenty-four hour coverage is expected by the end of FY 27-28.
- The FY 26-27 Community Safety budget includes an additional \$16,900 in internal service fees for the Network Services Fund to support increased software costs.
- The FY 26-27 Community Safety department budget includes the deletion of one (1) Community Safety Manager as operations and organization are evaluated.



EMERGENCY TELEPHONE SYSTEM FUND

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

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Expenditures by Program				
911 Wireless	2,831,187	1,679,015	1,850,033	1,850,033
Total	2,831,187	1,679,015	1,850,033	1,850,033
	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Expenditures by Type				
Maintenance & Operations	2,331,187	1,679,015	1,850,033	1,850,033
Capital Outlay	500,000	0	0	0
Total	2,831,187	1,679,015	1,850,033	1,850,033
Revenues by Type				
User Charges	1,508,816	1,473,559	1,833,683	1,833,683
Other Revenues	154,372	16,350	16,350	16,350
Interfund Transfers	1,074	0	0	0
Appropriated Fund Balance	2,590,377	189,106	0	0
Total	4,254,638	1,679,015	1,850,033	1,850,033



EMERGENCY TELEPHONE SYSTEM FUND

Departmental Objectives

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

Budget Highlights:

The FY 26-27 Adopted Budget is increasing by **\$171,018, or 10.2%**.

- The FY 26-27 Emergency Telephone System Fund budget includes an increase in the State 911 Board's annual disbursement to Guilford Metro 911 in the amount of \$360,124 for state eligible expenses.



FIRE DEPARTMENT

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

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

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

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

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

Stations: Maintenance and Operations cost for 26 fire stations.

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Expenditures by Program				
Fire Administration	59,884,332	60,262,198	4,032,345	4,784,380
Emergency Services	2,865,381	3,502,035	65,901,295	68,178,381
Fire and Life Safety	4,936,768	4,073,362	4,320,320	4,770,146
Regulatory and Fleet Services	12,165,077	12,252,388	12,993,613	13,293,528
Stations	1,020,301	391,465	414,176	424,743
Training	2,102,708	1,564,063	1,808,354	1,854,575
Total	82,974,568	82,045,511	89,470,102	93,305,754

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Full-time Equivalents by Program				
Fire Administration	12.000	12.000	12.000	12.000
Emergency Services	544.000	544.000	544.000	544.000
Fire and Life Safety	33.000	33.000	33.000	36.000
Regulatory and Fleet Services	14.000	14.000	15.000	15.000
Training	10.000	10.000	10.000	10.000
Total	613.000	613.000	614.000	617.000

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Expenditures by Type				
Personnel Costs	67,782,543	67,966,515	74,700,688	78,270,993
Maintenance & Operations	15,041,881	14,078,996	14,769,414	15,034,761
Capital Outlay	150,144	0	0	0
Total	82,974,568	82,045,511	89,470,102	93,305,754



	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Revenues by Type				
Intergovernmental Revenue	443,054	447,184	447,184	447,184
User Charges	1,500,317	1,441,800	1,402,500	1,612,500
Other Revenues	2,750,424	1,600,350	1,916,977	1,916,977
Total	4,693,795	3,489,334	3,766,661	3,976,661
General Fund Contribution	78,280,773	78,556,177	85,703,441	89,329,093
Total	82,974,568	82,045,511	89,470,102	93,305,754



FIRE DEPARTMENT

Departmental Objectives

Provide property fire protection to reduce fire loss and minimize the dollar amount of property value lost to damage in commercial structures.

Structure fire containment to reduce civilian and firefighter injuries and/or death, and to meet or exceed the industry or adopted benchmark of 75%.

Meet or exceed City Council adopted Standard of Coverage for alarm handling, turnout, and total response time for first unit arrival on scene.

Meet or exceed 90% industry standard and adopted benchmark of six minutes or less total response time.

Maintain emergency response effectiveness to meet or exceed industry or adopted benchmark of 15% and improve cardiac survival rate.

Maintain accredited agency status through the Commission of Fire Accreditation International to achieve organizational excellence through the process of accreditation.

Achieve the highest ISO Public Protection Classification (PPC), reducing fire loss and providing safe occupancies.

Support economic development through timely review of building/fire suppression system plans and providing specialized emergency services.

Meet or exceed required training and drills in accordance with departmental General Operating Guidelines (GOG).

Minimize the number of fires and injury through achieving compliance with the NC State Fire Prevention Code.

Minimize the cost per fire inspection.

Meet or exceed the Standard of Coverage for response to moderate hazard-structure fire emergency calls and medical emergency calls.

Minimize the dollar amount of property value lost to fire damage.

Reduce or eliminate the recurrence of fires and minimize arson.

Provide proper tools, equipment, training, and policy to reduce accidents and injuries to firefighters, and to properly test safety equipment in accordance with OSHA/NFPA standards.

PERFORMANCE MEASURES

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
<u>Workload Measures</u>				
Total number of Fires	1,185	1,000	1,000	1,000
Total number of Residential Structure Fires	191	200	200	200
Total number of Commercial Structure Fires	76	50	50	50
Total number of Medical Events	24,813	25,000	25,000	25,000
Total number of Cardiac Arrest Patients	239	150	200	200
Total number of General Fire Inspections	6,522	7,800	7,800	7,800
Total number of Fire Investigations	283	200	225	225

Efficiency Measures

Percent of first due unit arrival in six minutes or less (medical)	89%	89%	89%	89%
Percent of first due unit arrival in six minutes 20 seconds or less (fires)	91%	90%	90%	90%
Percent cardiac arrest patients regaining pulse before moved to higher level of medical care	15%	15%	15%	15%
Percent compliance with state mandated minimum inspection frequency for all occupancies	79%	85%	85%	85%
Percent 9-1-1 call processing at 60 seconds or less (Metro 911 function) (Moderate Fire Hazard)	90%	90%	90%	90%
Percent where turn out time was 80 seconds or less (Moderate Fire Hazard)	47%	45%	45%	45%
Percent where travel time for first arriving unit was four minutes or less (Moderate Fire Hazard)	83%	90%	90%	90%
Percent where 17 persons arrived on scene in 11 minutes 35 seconds or less (Moderate Fire Hazard)	89%	90%	90%	90%
Percent where entire first alarm complement arrived in 10 minutes 20 sec or less (Moderate Fire Hazard)	87%	90%	90%	90%

Effectiveness Measures

Percentage of actual residential structure fires that are contained to the room of origin	78%	75%	75%	75%
Percentage of total number of fires that were commercial structures	28%	25%	25%	25%
Percentage of total dollar loss that were commercial structures	32%	25%	25%	25%
Percentage of dollar loss based on total value of commercial property where fires occurred	0%	2%	2%	2%
Percent of property value saved by fire protection services	98%	98%	98%	98%



Budget Highlights:

The FY 26-27 Adopted Budget is increasing by **\$7,424,591, or 9.0%**.

- The FY 26-27 Fire department budget includes an increase in the amount of \$59,232 for EMT Training and ESRI software programs cost increases and annual contract increases.
- The FY 26-27 Fire department budget includes an increase in the amount of \$297,387 for the addition of a Fire Lube Technician and a Fire Engine for the future Fire Station 62.
- The FY 26-27 Fire department budget includes an increase in the amount \$2,670,000 due to rising costs for public safety personnel staffing and operations.
- The FY 26-27 Fire department budget includes an increase in the amount of \$700,000 for Special Separation Allowance for eligible sworn Fire employees. The FY 27-28 Fire department budget includes an additional \$700,000, a \$1,400,000 total, to build on the City's commitment of supporting the Special Separation Allowance benefit.
- The FY 27-28 Fire department budget includes an increase in the amount of \$219,403 for the addition of three (3) Fire Inspectors and operational expenses to expand and support the Fire Life Safety Division.
- Approved by the Guilford County Board of Commissioners, the FY 26-27 Fire department budget includes the following fire district-specific tax rate changes: Guilford College PFSD from 16 cents to 19.22 cents, PTIA from 16 cents to 17.23 cents, and Fire District 14 from 12 cents to 12.30 cents. The rate changes are projected to provide a \$141,625 increase in revenue.



Fire Trucks at Station 14



GUILFORD METRO COMMUNICATIONS FUND

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

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

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

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Expenditures by Program				
Metro Communications Administration	1,217,199	1,253,214	1,327,446	1,357,683
Emergency Communications	8,831,780	8,862,982	9,310,218	9,545,614
IT Public Safety	4,544,382	4,774,267	5,822,280	5,876,551
Support Services	984,545	1,178,150	1,259,361	1,285,070
Total	15,577,905	16,068,613	17,719,306	18,064,918

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Full-time Equivalents by Program				
Metro Communications Administration	8.000	8.000	8.000	8.000
Emergency Communications	88.000	88.000	88.000	88.000
IT Public Safety	11.000	11.000	11.000	11.000
Support Services	5.000	5.000	6.000	6.000
Total	112.000	112.000	113.000	113.000



	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Expenditures by Type				
Personnel Costs	10,890,959	10,960,149	11,492,354	11,825,944
Maintenance & Operations	4,686,947	5,108,464	6,226,952	6,238,974
Total	15,577,905	16,068,613	17,719,306	18,064,918
Revenues by Type				
User Charges	4,734,935	4,786,004	5,051,183	5,179,373
Other Revenues	402,506	378,273	378,273	378,273
Interfund Transfers	10,601,214	10,904,336	12,289,850	12,507,272
Appropriated Fund Balance	87,488	0	0	0
Total	15,826,142	16,068,613	17,719,306	18,064,918



GUILFORD METRO COMMUNICATIONS FUND

Departmental Objectives

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

PERFORMANCE MEASURES

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
<u>Workload Measures</u>				
Number of monthly educational contacts	48	50	50	50
Number of people contacted via educational events	4,806	3,000	3,500	3,500
Total calls dispatched	395,635	400,000	400,000	400,000
Number of in-service training sessions	6	6	6	6
<u>Efficiency Measures</u>				
Seconds to dispatch law enforcement high priority calls (150 seconds goal)	190	180	185	185
<u>Effectiveness Measures</u>				
Percentage of 911 calls answered within 10 seconds or less	100%	98%	98%	98%
Percentage of non-emergency calls answered within 15 seconds or less	97%	95%	95%	95%
Percentage of Fire calls dispatched within 64 seconds	85%	90%	90%	90%
Percentage of public record requests processed within two days or less of initial request	100%	95%	95%	95%
ACE Accreditation Met - EMD (Medical)	YES	YES	YES	YES
ACE Accreditation Met - EFD (Fire)	YES	YES	YES	YES

Budget Highlights:

The FY 26-27 Adopted Budget is increasing by **\$1,650,693 or 10.3%**.

- During FY 25-26, Guilford Metro 911 (GM911) received the Association of Public-Safety Communications Officials (APCO) International's Agency Training Program Accreditation. This accreditation is in place for three years.
- During FY 25-26, the Public Safety Information Technology (PSIT) division of GM911 added one (1) GIS Administrator position and one (1) GIS Technician position. These positions will support the implementation and ongoing operation of the Hexagon CAD system. The cost of these positions was partially offset with a reduction of one (1) GIS Analyst position.
- The FY 26-27 Guilford Metro Communications Fund budget includes an increase in the amount of \$1,024,466 due to Greensboro Police and Greensboro Fire departments information technology service and licensing fees moving from the General Fund to the PSIT division of the Guilford Metro Communications Fund.



POLICE DEPARTMENT

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

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

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

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

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



	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Expenditures by Program				
Police Administration	6,650,410	6,761,476	6,732,015	6,924,848
Investigative Bureau	20,122,401	19,915,126	22,169,492	22,923,039
Management Bureau	26,985,362	25,011,125	28,810,749	29,443,986
Patrol Bureau	39,340,139	42,300,790	46,158,906	47,900,157
Support Bureau	14,713,284	15,289,641	16,186,201	16,690,764
Total	107,811,596	109,278,158	120,057,363	123,882,794

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Full-time Equivalents by Program				
Police Administration	27.000	26.000	26.000	26.000
Investigative Bureau	160.000	162.000	169.000	169.000
Management Bureau	87.000	88.000	96.000	96.000
Patrol Bureau	386.000	385.000	400.000	400.000
Support Bureau	123.375	133.375	133.375	133.375
Total	783.375	794.375	824.375	824.375

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Expenditures by Type				
Personnel Costs	90,933,454	90,380,021	99,275,504	102,748,460
Maintenance & Operations	16,447,047	18,898,137	20,781,859	21,134,334
Capital Outlay	431,095	0	0	0
Total	107,811,596	109,278,158	120,057,363	123,882,794

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Revenues by Type				
Intergovernmental Revenue	1,667,353	1,680,091	1,680,091	1,680,091
User Charges	1,288,619	1,906,182	2,006,182	2,006,182
Other Revenues	1,017,028	429,000	429,000	429,000
Total	3,972,999	4,015,273	4,115,273	4,115,273

General Fund Contribution	103,838,597	105,262,885	115,942,090	119,767,521
Total	107,811,596	109,278,158	120,057,363	123,882,794



POLICE DEPARTMENT

Departmental Objectives

Reduce criminal offenses by 10% annually compared to previous fiscal year (per capita).
 Reduce juvenile felony offenses.
 Reduce criminal offenses committed by youth under the age of 18 by 10% annually
 Reduce response times to calls for service.
 Improve internal and external service delivery.

PERFORMANCE MEASURES

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
<u>Workload Measures*</u>				
Crimes Against Persons	8,102	7,100	8,102	8,102
Crimes Against Property	16,022	16,000	16,022	16,022
Offenses Reported - Involving persons 15 years of age and under	5,214	5,010	5,214	5,214
Crimes against Society	3,728	3,000	3,728	3,728
Crime Against Persons cleared by arrest, exception, or unfounded	1,975	1,841	1,975	1,975
Crime Against Property cleared by arrest, exception, or unfounded	2,456	2,645	2,456	2,456
<u>Efficiency Measures</u>				
Average Police Response Time to High Priority Calls (in minutes)	9:54	7:00	7:00	7:00
First due GPD unit arrival to Priority I Calls in seven minutes or less	41%	90%	41%	41%
First due GPD unit arrival to Priority II Calls within 12 minutes	55%	90%	55%	55%
GPD Average Training Hours (Patrol Personnel)	40	40	40	40
<u>Effectiveness Measures</u>				
Percent of Felony cases cleared	20%	30%	20%	20%
Reduce the NIBRS Group A Crime rate*	-4%	-10%	-4%	-4%
Reduce case closure suspense time for homicides, aggravated assaults, and robberies	** -48%	-48%	-48%	-48%

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

**Cases assigned and cleared -23%

Budget Highlights:

The FY 26-27 Adopted Budget is increasing by **\$10,779,205, or 9.9%**.

- During FY 25-26 the Police department deleted one (1) Administrative Assistant and one (1) Public Safety Research Scientist as part of a larger reorganization.
- During FY 25-26 the Police department was awarded the Community Oriented Policing Services (COPS) grant by the U.S. Department of Justice, which partially funds the addition of up to 30 Police Officer I positions for three (3) years. The first group of 15 positions was added during FY 25-26. The second group of 15 positions are included in the FY 26-27 budget.
- The FY 26-27 Police department budget includes \$110,000 in cost of business increases for software and \$20,000 for a third-party promotional testing service.
- The FY 26-27 Police department budget includes a \$2,045,900 cost of business increase for the Axon platform and \$2,374,100 for Motorola radios.





Greensboro Police Department dedication sculptures



TECHNICAL SERVICES FUND

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

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Expenditures by Program				
Technical Services	5,040,363	7,180,430	6,487,008	6,489,653
Total	5,040,363	7,180,430	6,487,008	6,489,653

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Full-time Equivalents by Program				
Technical Services	10.000	10.000	11.000	11.000
Total	10.000	10.000	11.000	11.000

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Expenditures by Type				
Personnel Costs	1,205,689	1,245,796	1,326,214	1,359,513
Maintenance & Operations	3,834,674	5,854,634	5,035,794	5,005,140
Capital Outlay	0	80,000	125,000	125,000
Total	5,040,363	7,180,430	6,487,008	6,489,653

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Revenues by Type				
User Charges	1,255,261	1,040,470	1,751,312	1,751,312
Other Revenues	4,377,908	5,923,755	4,735,696	4,738,341
Appropriated Fund Balance	411,612	216,205	0	0
Total	6,044,781	7,180,430	6,487,008	6,489,653



TECHNICAL SERVICES FUND

Departmental Objectives

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

PERFORMANCE MEASURES

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Workload Measures				
Number of work orders completed	2,597	2,700	2,700	2,700
Number of preventative maintenance checks performed on system	770	770	770	770
Effectiveness Measures				
Complete 90% of all system service requests within 24 hours	90%	90%	90%	90%
Be on site for 90% of all dispatched calls for service within one hour	90%	90%	90%	90%
Maintain 99.99% radio system availability	99.99%	99.99%	100%	100%

Budget Highlights:

The FY 26-27 Adopted Budget is decreasing by **\$693,422, or -9.7%**.

- During FY 25-26, Technical Services added one (1) Systems Support Specialist position in an effort to manage increased workload and improve operational efficiency.
- The FY 26-27 Technical Services Fund budget includes an additional \$5,283 in internal service fees for the Network Services Fund to support increased software costs.
- The FY 26-27 Technical Services Fund budget includes an increase in the amount of \$303,840 for annual contract increases for Motorola, Genesis, Repair Bank, and PCTEL, as well as for capital equipment at three tower sites for over-the-air RF engineering and testing.
- The FY 26-27 Technical Services Fund budget includes an increase in the amount of \$984,588 for capital infrastructure upgrades for the Public Safety Radio System.
- The FY 26-27 Technical Services Fund budget is decreasing in the amount of \$808,965 in debt service due to a new 7-year Motorola contract for public safety radios becoming effective on July 1, 2026.



NON-DEPARTMENTAL PUBLIC SAFETY

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

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Expenditures by Program				
Non-Departmental Public Safety	12,019,301	12,772,900	13,582,247	13,789,169
Total	12,019,301	12,772,900	13,571,747	13,789,169
Expenditures by Type				
Personnel Costs	0	500,000	0	0
Maintenance & Operations	12,019,301	12,283,400	13,582,247	13,799,669
Total	12,019,301	12,783,400	13,582,247	13,799,669
Revenues by Type				
Other Revenues	1,594	31,167	0	0
Total	1,594	31,167	0	0
General Fund Contribution				
	12,017,707	12,752,233	13,582,247	13,799,669
Total	12,019,301	12,783,400	13,582,247	13,799,669

Budget Highlights:

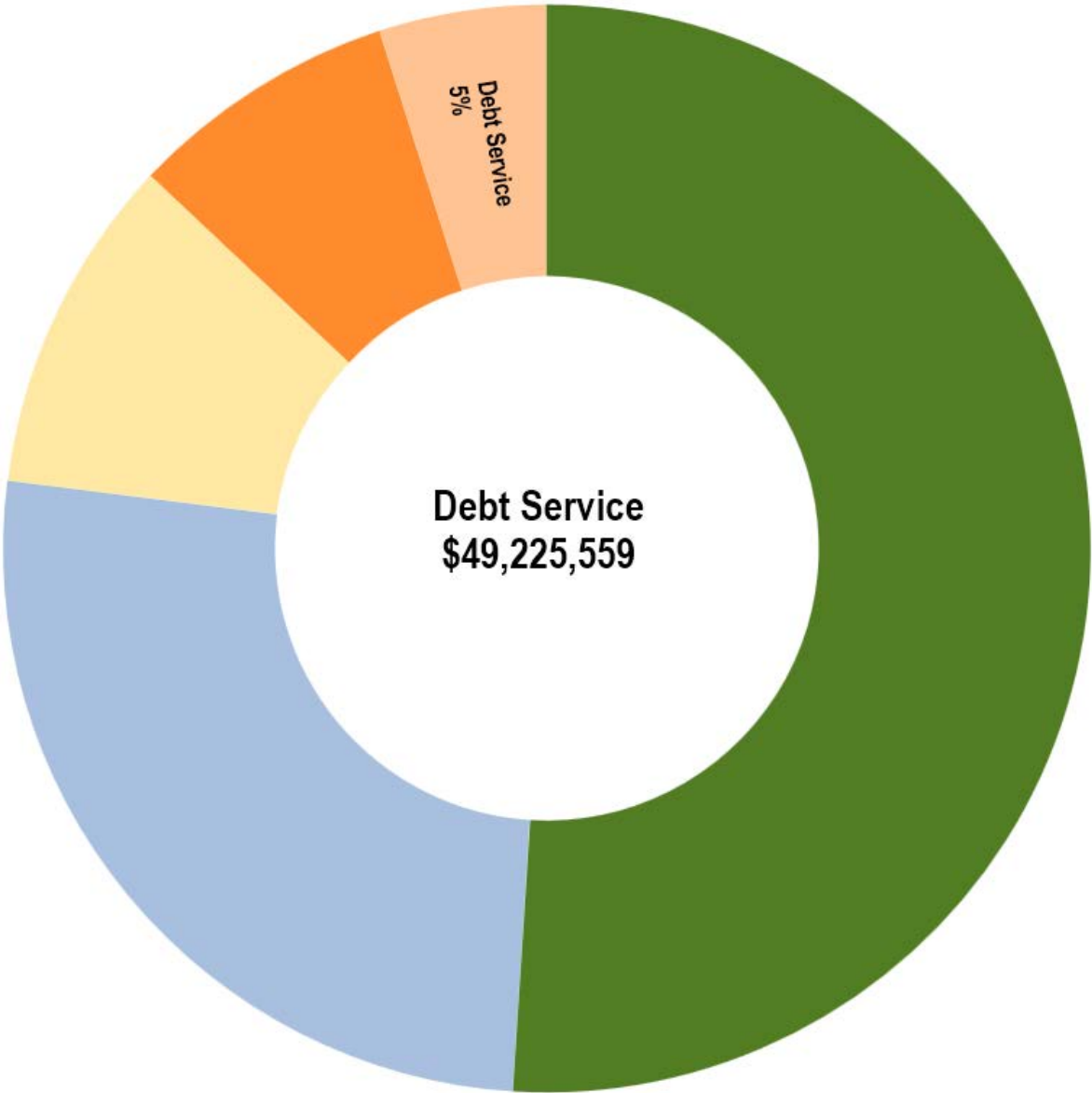
The FY 26-27 Adopted Budget is increasing by **\$870,914, or 6.9%**.

- The FY 26-27 Non-Departmental Public Safety budget includes an increase of approximately \$100,000 for the Animal Control local government agreement with Guilford County.
- The FY 26-27 Non-Departmental Public Safety budget includes an increased transfer from the General Fund to the Guilford Metro 911 Fund in the amount of \$1.4 million to support operations.
- Approximately \$400,000 is reduced from community safety related contracted services.



CAPITAL IMPROVEMENTS PROGRAM & DEBT SERVICE

Capital Improvements Program
Capital Leasing Fund
Debt Service Contribution Debt
Service Fund



FY 2027-2036 Capital Improvements Program

Introduction

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

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

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

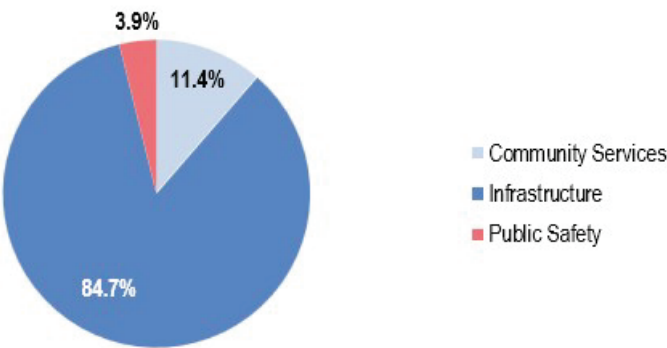
Relationship to Annual Operating Budget

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

Expenditure Overview

The FY 2027-2036 Capital Improvements Program (CIP) totals **\$4,013,490,801**, a 43% increase of \$1,203,592,651 over FY 25-26. This significant increase is driven by the inclusion of approximately \$800M in a new regional water supply system occurring as early as FY 2031, as well as approximately \$200M in new Transportation projects.

Expenditures by Service Area



Highlights

Infrastructure

The Infrastructure Service Area's projects total about \$3.4 billion or 84.7% of the total recommended CIP spending over the next ten years. The average projected expenditures per fiscal year is about \$358 million. The service area consists of Engineering & Inspections, Solid Waste & Recycling, Planning, Transportation, and Water Resources.

Water Resources projects total just under \$2.6 billion and account for 76% of the Infrastructure Service Area and 65% of the total CIP. The department plans to spend \$383 million in FY 2026-27. Water, Sewer and Stormwater projects of note in FY 26-27 include; Mitchell - Emerging Contaminant Treatment (\$68 million); Townsend – Emerging Contaminant Treatment (\$20.5 million); Lees Chapel Rd. Water Line Extension (\$9.3 million); Horsepen Creek Rd. Sewer Rehabilitation (\$11 million); TZO Wastewater Treatment Plant – Solid Handlings design/build (\$17 million); East GSO Warehouse Area Water Line Replacement (\$5 million); North Holden Rd. Water Line Replacement (\$4.5 million); and North Buffalo Trunkline Sewer Replacement (\$5.8 million).

Projected Transportation capital expenditures over the next ten years total approximately \$533 million, which accounts for 16% of the Infrastructure Service Area and 13% of the total CIP. Transportation's capital needs total about \$66 million in FY 26-27. Projects of note include Street Resurfacing (\$16 million); final phase of the Downtown Greenway (\$14.9 million); A&Y Greenway Bridge Replacement (\$4 million); East Gate City Boulevard (\$4.3 million); Holden Road Sidewalk Improvements (\$3.5 million); J. Douglas Gaylon Depot Renovation & Roof Repairs Phase 3 (\$3 million); and Lindley Rd. modernization (\$2.4 million).

The Solid Waste & Recycling department projects total \$72 million, which accounts for approximately 2% of the Infrastructure Service Area and almost 2% of the total CIP. In FY 26-27 there are about \$4.8 million of planned projects that include, \$925,000 for landfill equipment replacements, \$925,000 for the Transfer Station scale replacement, \$800,000 for the Transfer Station floor replacement, and \$375,000 for street sweepers.

Community Services

Community Services Service Area projects account for the second largest project total of the four Service Areas at \$457 million or 11% of all CIP projects over the next 10 years. This includes over \$417 million for Parks and Recreation and almost \$40 million for Neighborhood Development projects. However, only \$8.7 million is planned to be spent in FY 26-27, all from Housing and Neighborhood Development, including \$750,000 in remaining 2016 housing bonds, \$5 million in 2022 housing bonds, and \$2.5 million in affordable housing developments.

Public Safety

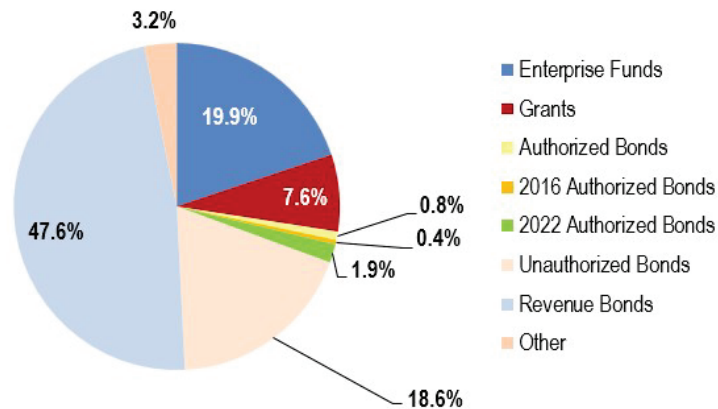
The Public Safety Service Area includes \$156 million, or almost 4%, of the City's planned capital needs over the next ten years. Fire Department projects total \$144 million of this amount. This includes \$10.7 million planned during FY 26-27, including \$8.5 million for construction of a new fire station on Short Farm Rd. Most of the Fire Department projects over the next ten years are related to the construction of new and replacement, or renovation of, aging fire stations, including \$4.5 million each for Station #48 at Vandalia Rd., Station #49 on Friendly Ave, and Fire Station #8 at Coliseum Blvd for example. Police Department projects are estimated to cost \$7.5 million. Police Department CIP projects include \$3 million for headquarters security upgrades and renovations, and \$3 million for the purchase of a new records management system. Guilford Metro anticipates a total spend of \$4.2 million, with \$3.5 million being spent in FY 26-27 for their Computer Aided Dispatch software.

Funding Overview

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



Funding Sources



Highlights

Of the \$150 million in General Obligation bonds authorized by voter approval in 2016 and 2022 the City has \$10.4 million planned to be spent in FY 26-27. The 2016 referendum authorized the issuance of an additional \$126 million in bonds of which \$17 million is planned to be spent in the next ten years. Most recently, in 2022 voters passed a bond referendum of \$135 million. Projects include \$70 million for Parks & Recreation, \$22 million for affordable housing, \$10.5 million for transportation, \$11.5 for fire facilities, and \$5.9 million for police facilities. The bond dollars included in the CIP account for 3.1% of the total capital needs in the City of Greensboro. Debt service costs associated with the debt issuance to fund authorized bond projects is scheduled at \$36.5 million in FY 26-27.

The CIP includes several funding sources other than General Obligation bonds. About \$1.9 billion, or 48%, of CIP funding over the next ten years is expected to come from Water Resources revenue bonds. The CIP also includes approximately \$765 million of Unauthorized Bond funded projects, which is an increase of \$301 million from last fiscal year. Around \$200 million of this increase is for Transportation projects including \$80 million for street resurfacing. Many of the projects that had in previous years cited their revenue as "Unauthorized Bonds" now have funding through the 2022 General Obligation Bonds. These bond funds are used for projects which replace aging infrastructure, facilities, major equipment, targeted programs to support affordable housing efforts, replacement of aging fire stations, new facilities based on future demand and growth, and other capital needs identified by departments for planning purposes. Total unauthorized bond projects reflect the identification of the next generation of capital needs across that the City will need to address in the coming fiscal years.

Over the next ten years, the City will continue its efforts to fund a significant portion of Water Resources projects using Pay-As-You-Go funding using revenues collected from user fees by the enterprise fund. Water Resources plans to raise water and sewer user rates by 9.6% each year for the next five fiscal years to account for various rising costs of which infrastructure is one. Included in the CIP are approximately \$815 million worth of projects funded through enterprise funds, allowing the department to save on interest expenses and maintain a strong position with bond rating agencies.

The City continues to seek grant funding to provide additional support for CIP projects as opportunities allow. Total grant funding in the CIP equates to approximately \$311 million. Grants include any funding received from the State or Federal Government that often require a local match from the City. During the 10-year planning period, Grants are projected to be available to support a variety of Transportation projects, including sidewalk construction, road projects, and transit improvements.

Finally, this CIP includes almost \$130 million categorized as Other Revenue. Limited obligation bonds are a major source of Other Revenue in the CIP. Current Limited Obligation Bonds are supporting Coliseum improvements Metro Communications equipment and firefighting facilities.



2027 - 2036 Capital Improvements Summary

Expenditures

Service Area	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31	FY 31-36	TOTAL
Community Services	8,750,000	20,593,392	55,150,296	79,259,130	94,854,014	198,617,484	457,224,316
General Government	0	0	0	0	0	0	0
Infrastructure	361,585,844	457,366,704	285,905,613	330,493,596	357,997,721	1,606,648,000	3,399,997,478
Public Safety	15,395,640	26,073,367	11,600,000	18,100,000	4,700,000	80,400,000	156,269,007
TOTAL	385,731,484	504,033,463	352,655,909	427,852,726	457,551,735	1,885,665,484	4,013,490,801

Funding Sources

Type	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31	FY 31-36	TOTAL
General Fund	0	0	0	0	0	0	0
Enterprise Funds	92,124,379	76,868,533	76,738,467	64,200,400	71,186,800	343,683,000	724,801,579
Grants	49,990,190	42,250,433	38,299,371	34,489,557	52,460,050	94,082,000	311,571,601
Authorized Bonds	29,718,160	365,896	1,540,000	0	0	2,000,000	33,624,056
2016 Authorized Bonds	3,785,472	3,185,392	3,720,000	500,000	5,000,000	1,000,000	17,190,864
2022 Authorized Bonds	6,675,250	30,286,000	19,258,850	15,500,000	2,500,000	2,500,000	76,720,100
Unauthorized Bonds	17,701,760	33,969,870	66,662,614	81,547,974	157,728,552	407,300,484	764,911,254
Revenue Bonds	171,452,266	299,019,339	127,127,382	196,900,000	159,408,333	1,000,100,000	1,954,007,320
Other	14,284,007	18,088,000	19,309,225	34,714,795	9,268,000	35,000,000	130,664,027
TOTAL	385,731,484	504,033,463	352,655,909	427,852,726	457,551,735	1,885,665,484	4,013,490,801



**CAPITAL PROJECT STATUS REPORT
AS OF APRIL 30, 2026**

	APPROPRIATIONS (AS AMENDED)	TOTALS	UNCOLLECTED/ UNENCUMBERED BALANCE
Street & Sidewalk Capital Project (401):			
Receipts	\$ 178,026,094	\$ 113,622,256	\$ 64,403,838
Disbursements/Obligations	178,026,094	118,590,033	59,436,061
State Highway Capital Project (402)			
Receipts	30,966,101	30,017,997	948,104
Disbursements/Obligations	30,966,101	30,674,597	291,504
General Capital Improvements (410)			
Receipts	1,123,401	709,609	413,792
Disbursements/Obligations	1,123,401	548,894	574,507
General Capital Improvements Fd2 (411)			
Receipts	51,595,060	53,806,142	(2,211,082)
Disbursements/Obligations	51,595,060	35,707,564	15,887,496
Capital Improvements Bond Fund Series 2024 (420)			
Receipts	15,286,078	15,909,106	(623,028)
Disbursements/Obligations	15,286,078	12,964,893	2,321,185
Limited Obligation Bond Fund Series 2025 (421)			
Receipts	25,031,530	23,562,186	1,469,344
Disbursements/Obligations	25,031,530	16,059,174	8,972,356
Street Improvements Bond Fund Series 10 (471)			
Receipts	134,893,026	134,886,747	6,279
Disbursements/Obligations	134,893,026	134,886,747	6,279
Transportation Bond Fund Series 16 (481)			
Receipts	28,000,000	28,292,290	(292,290)
Disbursements/Obligations	28,000,000	26,777,912	1,222,088
Parks & Rec Bond Fund Series 16 (482)			
Receipts	36,548,169	36,793,461	(245,292)
Disbursements/Obligations	36,548,169	36,043,080	505,089
Housing Bond Fund Series 2016 (483)			
Receipts	25,000,000	25,186,399	(186,399)
Disbursements/Obligations	25,000,000	20,922,330	4,077,670
Community & Economic Bond Fund 16 (484)			
Receipts	38,500,000	39,325,757	(825,757)
Disbursements/Obligations	38,500,000	28,048,068	10,451,932
Transportation Bond Fund Series 2022 (492)			
Receipts	15,000,000	5,075,376	9,924,624
Disbursements/Obligations	15,000,000	4,918,616	10,081,384
Parks & Rec Bond Fund Series 2022 (493)			
Receipts	98,000,000	73,078,062	24,921,938
Disbursements/Obligations	98,000,000	82,197,223	15,802,777
Fire Station Bond Series 2022 (494)			
Receipts	14,000,000	11,128,026	2,871,974
Disbursements/Obligations	14,000,000	10,364,520	3,635,480
Law Enforcement Building Fund Series 2022 (495)			
Receipts	6,000,000	6,048,720	(48,720)
Disbursements/Obligations	6,000,000	5,999,687	313
Housing Bond Fund Series 2022 (496)			
Receipts	30,000,000	18,316,647	11,683,353
Disbursements/Obligations	30,000,000	2,184,372	27,815,628
Water Resources Capital Improvements Fund (503)			
Receipts	299,386,375	298,055,299	1,331,076
Disbursements/Obligations	299,386,375	269,204,081	30,182,295
Stormwater Capital Improvements (506)			
Receipts	29,721,909	26,591,216	3,130,693
Disbursements/Obligations	29,721,909	22,349,380	7,372,530
Water and Sewer Extension Fund (507)			
Receipts	32,013,228	34,589,090	(2,575,862)
Disbursements/Obligations	32,013,228	29,971,894	2,041,334
Water Resources Bond Series 14 (515)			
Receipts	100,705,005	100,697,734	7,271
Disbursements/Obligations	100,705,005	100,697,734	7,271

**CAPITAL PROJECT STATUS REPORT
AS OF APRIL 30, 2026**

	APPROPRIATIONS (AS AMENDED)	TOTALS	UNCOLLECTED/ UNENCUMBERED BALANCE
Water Resources Bond Series 18 (516)			
Receipts	157,696,923	156,389,418	1,307,505
Disbursements/Obligations	157,696,923	157,651,920	45,003
Water Resources Bond Series 22 (517)			
Receipts	186,655,492	175,598,948	11,056,544
Disbursements/Obligations	186,655,492	184,283,062	2,372,430
Water Resources Bond Series 24 (518)			
Receipts	393,129,600	105,071,986	288,057,614
Disbursements/Obligations	393,129,600	385,553,063	7,576,537
Coliseum Improvement Bnd Fund 2015 (528)			
Receipts	31,003,604	30,344,601	659,003
Disbursements/Obligations	31,003,604	30,319,671	683,933
Coliseum Improvements Fund (529)			
Receipts	6,725,661	11,415,991	(4,690,330)
Disbursements/Obligations	6,725,661	6,658,792	66,869
Parking Facilities Cap Project Fund (545)			
Receipts	3,577,766	5,090,454	(1,512,688)
Disbursements/Obligations	3,577,766	2,566,547	1,011,219
Parking Facilities Bond Fund (546)			
Receipts	70,657,301	69,222,362	1,434,939
Disbursements/Obligations	70,657,301	69,234,282	1,423,019
Solid Waste Capital Improvement (554)			
Receipts	8,919,581	8,477,608	441,973
Disbursements/Obligations	8,919,581	8,520,113	399,468

DEBT SERVICE AREA SUMMARY

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Expenditures				
Capital Leasing Fund	3,185,366	4,847,580	8,887,478	8,877,978
Debt Service Contribution	42,225,000	42,200,000	43,205,559	43,420,842
Debt Service Fund	45,652,846	48,849,266	51,964,198	51,161,126
Subtotal	91,063,212	95,896,846	104,057,235	103,459,946
Less Transfers and Internal Charges	50,221,082	48,368,863	54,831,676	55,019,104
Total Debt Service Expenditures	40,842,130	47,527,983	49,225,559	48,440,842
	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Revenues				
Capital Leasing Fund	8,145,839	4,847,580	8,887,478	8,877,978
Debt Service Fund	50,945,003	48,849,266	51,964,198	51,161,126
Subtotal	59,090,842	53,696,846	60,851,676	60,039,104
General Fund Contributions	42,225,000	42,200,000	43,205,559	43,420,842
Less Transfers and Internal Charges	50,221,082	48,368,863	54,831,676	55,019,104
Total Debt Service Revenues	51,094,760	47,527,983	49,225,559	48,440,842
Total FTE Positions	2.050	2.050	2.050	2.050

Budget Highlights:

The FY 26-27 Adopted Budget is increasing by **\$1,697,576, or 3.6%**.

- The Debt Service Fund expenses increase by \$4.8 million due to anticipated debt service costs related to the 2016 and 2022 Bonds, and other financing expenses.



CAPITAL LEASING FUND

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

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Expenditures by Program				
Capital Leasing	3,185,366	4,847,580	8,887,478	8,877,978
Total	3,185,366	4,847,580	8,887,478	8,877,978
Expenditures by Type				
Maintenance & Operations	3,185,366	4,847,580	8,887,478	8,877,978
Total	3,185,366	4,847,580	8,887,478	8,877,978
Revenues by Type				
Other Revenues	5,766,938	1,752,413	5,804,811	5,804,811
Interfund Transfers	1,546,000	3,095,167	3,082,667	3,073,167
Appropriated Fund Balance	832,901	0	0	0
Total	8,145,839	4,847,580	8,887,478	8,877,978

Budget Highlights:

The FY 26-27 Adopted Budget is increasing by **\$4,039,898, or 83.3%**.

- The Capital Leasing Fund includes an almost \$1.7 million transfer from the Equipment Services Fund to support the debt financing of fire engine, and other replacement equipment, debt service.



DEBT SERVICE CONTRIBUTION

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

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Expenditures by Program				
Voter-Approved Bonds	42,225,000	42,200,000	43,205,559	43,420,842
Total	42,225,000	42,200,000	43,205,559	43,420,842

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Expenditures by Type				
Maintenance & Operations	42,225,000	42,200,000	43,205,559	43,420,842
Total	42,225,000	42,200,000	43,205,559	43,420,842

General Fund Contribution	42,225,000	42,200,000	43,205,559	43,420,842
Total	42,225,000	42,200,000	43,205,559	43,420,842

Budget Highlights:

The FY 26-27 Adopted Budget is increasing by **\$1,005,559, or 2.4%**.

- The General Fund contribution increases by \$2.8 million due to anticipated debt service costs related to the 2016 and 2022 Bonds, and other financing expenses.



DEBT SERVICE FUND

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

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Expenditures by Program				
Bond Retirement General Obligations	45,326,496	43,406,770	43,897,790	43,246,628
Installment Financing Agreements	326,349	5,442,496	8,066,408	7,914,498
Total	45,652,846	48,849,266	51,964,198	51,161,126

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Full-time Equivalents by Program				
Bond Retirement General Obligations	2.050	2.050	2.050	2.050
Total	2.050	2.050	2.050	2.050

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Expenditures by Type				
Personnel Costs	190,788	283,497	276,217	286,163
Maintenance & Operations	45,417,789	48,565,769	51,687,981	50,874,963
Capital Outlay	44,269	0	0	0
Total	45,652,846	48,849,266	51,964,198	51,161,126

	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Projected 2027-28
Revenues by Type				
Other Revenues	7,837,554	5,307,983	6,000,000	5,000,000
Interfund Transfers	43,097,349	43,541,283	45,964,198	46,161,126
Appropriated Fund Balance	10,100	0	0	0
Total	50,945,003	48,849,266	51,964,198	51,161,126

Budget Highlights:

The FY 26-27 Adopted Budget is increasing by **\$3,114,932, or 6.4%**.

- The Debt Service Fund expenses increase by \$4.8 million due to anticipated debt service costs related to the 2016 and 2022 Bonds.



**SUMMARY OF OUTSTANDING DEBT ISSUES
AS OF JUNE 30, 2026**

<u>ISSUE</u>	<u>PURPOSE</u>	<u>AMOUNT ISSUED</u>	<u>ISSUE DATE</u>	<u>AMOUNT OUTSTANDING</u>
LIMITED OBLIGATION BONDS				
Limited Obligation Bonds	Performing Arts Center	43,450,000	2018	35,200,000
Limited Obligation Bonds	Coliseum Improvements	11,450,000	2018B	3,740,000
Limited Obligation Bonds	Parking Deck - Eugene Street	29,685,000	2019	25,030,000
Limited Obligation Bonds	Fire Facilities	12,755,000	2020A	8,915,000
Limited Obligation Bonds	Parking Deck - February One Deck	35,780,000	2021	30,695,000
Limited Obligation Bonds	Coliseum Improvements (Refunded 2014 Issue)	22,705,000	2021A	17,550,000
Limited Obligation Bonds	Coliseum Improvements (Refunded 2018A Issue)	25,140,000	2021B	23,800,000
Limited Obligation Bonds	Facilities Garage and Misc Repairs	40,580,000	2024	38,480,000
Limited Obligation Bonds	Bellemeade Deck Demo (Taxable)	2,550,000	2025A	2,550,000
Limited Obligation Bonds	Motorola, Fire Station & Land	18,655,000	2025B	18,655,000
Limited Obligation Bonds	Coliseum Complex Projects	20,345,000	2026A	20,345,000
Limited Obligation Bonds	Facilities Garage Improvements, Site Remediation	7,925,000	2026B	7,925,000
TOTAL LIMITED OBLIGATION BONDS		271,020,000		232,885,000
GENERAL OBLIGATION BONDS				
Housing & Redevelopment	Housing (Fund 496)	10,000,000	2025A	10,000,000
Public Safety	Fire Stations (Fund 494)	4,559,555	2025B	4,493,632
Parks & Recreation	Parks & Recreation (Fund 493)	29,181,019	2025B	28,759,116
Transportation	Transportation Bonds (492)	4,559,555	2025B	4,493,632
Transportation	Public Transportation (Refunded 2014 Issue)	31,575	2025B	31,119
Library Facilities	Library Facilities (Refunded 2014 Issue)	107,350	2025B	105,798
Streets	Street Improvements (Refunded 2014 Issue)	2,082,757	2025B	2,052,644
Public Safety	Fire Stations (Refunded 2014 Issue)	593,765	2025B	585,181
Library Facilities	Library Facilities (Refunded 2014 Issue)	913,491	2025B	900,284
Parks & Recreation	Parks & Recreation Facilities - Gateway (Refunded 2014 Issue)	219,239	2025B	216,069
Greensboro Science Center	Greensboro Science Center (Refunded 2014 Issue)	1,671,694	2025B	1,647,525
Housing & Redevelopment	Housing (Fund 483)	6,600,000	2022A	3,615,000
Community & Economic Development	Community & Economic Development (Fund 484)	11,400,000	2022A	6,240,000
Housing & Redevelopment	Housing (Fund 496)	8,000,000	2022A	4,370,000
Parks & Recreation	Parks & Recreation (Fund 482)	9,205,000	2022B	9,205,000
Transportation	Transportation Bonds (481)	7,365,000	2022B	7,365,000
Parks & Recreation	Parks & Recreation (Fund 493)	24,850,000	2022B	24,850,000
Public Safety	Fire Stations (Fund 494)	5,520,000	2022B	5,520,000
Public Buildings	Law Enforcement Facilities (Fund 495)	5,520,000	2022B	5,520,000
Community & Economic Development	Community & Economic Development (Fund 484)	17,195,000	2020B	14,700,000
Parks & Recreation	Parks & Recreation (Fund 482)	11,605,000	2020B	9,940,000
Transportation	Transportation Bonds (481)	7,305,000	2020B	6,230,000
Streets	Street Improvements (Refunded 2003B Issue)	3,371,264	2020C	859,476
Transportation	Public Transportation (Refunded 2003B Issue)	97,326	2020C	24,797
Parks & Recreation	Parks & Recreation Facilities (Refunded 2003B Issue)	3,230,683	2020C	823,274
Public Safety	Fire Station (Refunded 2003B Issue)	1,005,702	2020C	256,405
Public Buildings	Law Enforcement Facilities (Refunded 2003B Issue)	1,378,785	2020C	351,130
Public Buildings	Library Facilities (Refunded 2003B Issue)	646,137	2020C	164,655
Streets	Street Improvements (Refunded 2006 Issue)	5,371,854	2020C	1,368,788
Housing & Redevelopment	Neighborhood Redevelopment (Refunded 2006 Issue)	575,846	2020C	146,662
Parks & Recreation	Parks & Recreation Facilities (Refunded 2006 Issue)	2,492,625	2020C	635,525
Street Improvements	Street Improvements (Refunded 2008B Issue)	4,398,595	2020C	1,121,078
Transportation	Public Transportation (Refunded 2008B Issue)	89,216	2020C	22,474
Public Safety	Fire Stations (Refunded 2008B Issue)	1,800,530	2020C	458,911
Greensboro Historical Musuem	Greensboro Historical Musuem (Refunded 2008B Issue)	935,411	2020C	238,411
Library Facilities	Library Facilities (Refunded 2008B Issue)	846,196	2020C	215,937
Economic Development	Economic Development (Refunded 2008B Issue)	354,159	2020C	90,002
Public Buildings	Public Buildings (Refunded 2008B Issue)	175,728	2020C	45,001
Parks & Recreation	War Memorial Stadium (Refunded 2008B Issue)	264,943	2020C	67,474
Street Improvements	Street Improvements	7,640,280	2020D	3,964,920
Transportation	Public Transportation	209,438	2020D	108,689
Public Safety	Fire Stations	144,512	2020D	74,994
Neighborhood Redevelopment	Neighborhood Redevelopment	544,538	2020D	282,587



**SUMMARY OF OUTSTANDING DEBT ISSUES
AS OF JUNE 30, 2026**

<u>ISSUE</u>	<u>PURPOSE</u>	<u>AMOUNT ISSUED</u>	<u>ISSUE DATE</u>	<u>AMOUNT OUTSTANDING</u>
Library Facilities	Library Facilities	125,663	2020D	65,212
Economic Development	Economic Development	1,675,500	2020D	869,500
Parks & Recreation	Parks & Recreation Facilities-Aquatics/Hilltop Rd.	6,415,071	2020D	3,329,098
Streets	Streets - (Fund 471)	95,950,000	2018B	67,177,759
Parks & Recreation	Parks & Recreation Improvements (Fund 472)	4,680,000	2018B	3,276,622
Greensboro Science Center	Greensboro Science Center (474)	7,020,000	2018B	4,914,933
Community & Economic Development	Community & Economic Development (Fund 484)	6,670,000	2018B	4,669,887
Parks & Recreation	Parks & Recreation (Fund 482)	10,300,000	2018B	7,211,368
Transportation	Transportation Bonds (481)	10,740,000	2018B	7,519,431
Public Safety	Fire Stations (Refunded 2006A, 2008A, 2014 BAN)	14,477,619	2016	5,525,968
Library Facilities	Library Facilities (Refunded 2006A, 2008A, 2014 BAN)	2,639,414	2016	1,007,439
Parks & Recreation	Parks & Recreation Facilities (Refunded 2006A, 2008A, 2014 BAN)	6,290,358	2016	2,400,969
Economic Development	Economic Development (Refunded 2006A, 2008A, 2014 BAN)	4,389,151	2016	1,675,296
Street Improvements	Street Improvements (Refunded 2006A, 2008A, 2014 BAN)	29,594,989	2016	11,296,123
Housing & Redevelopment	Housing (Refunded 2006A, 2008A, 2014 BAN)	979,804	2016	373,982
Greensboro Science Center	Greensboro Science Center (Refunded 2006A, 2008A, 2014 BAN)	2,145,777	2016	819,022
Parks & Recreation	War Memorial Stadium (Refunded 2006A, 2008A, 2014 BAN)	352,435	2016	134,521
Greensboro Historical Musuem	Greensboro Historical Musuem (Refunded 2006A, 2008A, 2014 BAN)	1,245,288	2016	475,314
Housing & Redevelopment	Neighborhood Redevelopment (Refunded 2006A, 2008A, 2014 BAN)	122,729	2016	46,845
Public Buildings	Public Buildings (Refunded 2006A, 2008A, 2014 BAN)	234,960	2016	89,682
Transportation	Public Transportation (Refunded 2006A, 2008A, 2014 BAN)	117,476	2016	44,839
Greensboro Science Center	Greensboro Science Center	4,000,000	2012A	1,200,000
Parks & Recreation	Parks & Recreation Facilities	6,000,000	2012A	1,800,000
TOTAL GENERAL OBLIGATION BONDS		420,225,000		288,085,000
TOTAL GENERAL DEBT		\$691,245,000		\$520,970,000



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

FISCAL YEAR	<u>GENERAL OBLIGATION BONDS</u>		<u>Prin. & Int.</u>
	<u>Principal</u>	<u>Interest</u>	
26/27	\$24,425,000	\$12,071,381	\$36,496,381
27/28	24,415,000	11,007,075	35,422,075
28/29	21,005,000	9,842,975	30,847,975
29/30	21,025,000	8,863,463	29,888,463
30/31	21,055,000	7,919,438	28,974,438
31/32	19,265,000	7,064,950	26,329,950
32/33	18,755,000	6,283,025	25,038,025
33/34	18,755,000	5,512,044	24,267,044
34/35	18,135,000	4,754,000	22,889,000
35/36	18,130,000	4,022,400	22,152,400
36/37	18,125,000	3,308,544	21,433,544
37/38	15,950,000	2,612,081	18,562,081
38/39	15,950,000	1,973,656	17,923,656
39/40	8,660,000	1,467,363	10,127,363
40/41	6,455,000	1,095,000	7,550,000
41/42	6,455,000	797,600	7,252,600
42/43	6,455,000	500,200	6,955,200
43/44	2,535,000	202,800	2,737,800
44/45	2,535,000	101,400	2,636,400
	<u>\$288,085,000</u>	<u>\$89,399,394</u>	<u>\$377,484,394</u>

The table above lists the City's annual principal and interest obligations through fiscal year 2045 on the City's general obligation bonded debt outstanding.



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

FISCAL YEAR	<u>LIMITED OBLIGATION BONDS</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Prin. & Int.</u>
26/27	\$12,200,000	\$8,633,777	\$20,833,777
27/28	12,465,000	8,209,306	20,674,306
28/29	12,715,000	7,772,282	20,487,282
29/30	12,985,000	7,317,979	20,302,979
30/31	13,275,000	6,845,856	20,120,856
31/32	13,025,000	6,354,758	19,379,758
32/33	13,340,000	5,864,876	19,204,876
33/34	11,630,000	5,357,020	16,987,020
34/35	11,870,000	4,931,985	16,801,985
35/36	12,120,000	4,494,686	16,614,686
36/37	12,405,000	4,043,869	16,448,869
37/38	12,700,000	3,575,939	16,275,939
38/39	13,000,000	3,097,847	16,097,847
39/40	13,335,000	2,605,399	15,940,399
40/41	11,260,000	2,114,394	13,374,394
41/42	11,575,000	1,667,665	13,242,665
42/43	11,900,000	1,201,863	13,101,863
43/44	9,385,000	728,072	10,113,072
44/45	7,825,000	362,932	8,187,932
45/46	3,875,000	122,858	3,997,858
	<u>\$232,885,000</u>	<u>\$85,303,362</u>	<u>\$318,188,362</u>

The table above lists the City's annual principal and interest obligations through fiscal year 2046 on the City's limited obligation bonded debt outstanding. This debt currently supports Coliseum improvements, two new parking decks, Metro Communications equipment and fire fighting facilities.



As of June 30, 2026

COMBINED ENTERPRISE SYSTEM REVENUE BONDS				
ISSUE	PURPOSE	AMOUNT ISSUED	ISSUE DATE	AMOUNT OUTSTANDING
Water Resources	Water & Wastewater	\$ 33,985,000	2015	\$ 7,010,000
Water Resources	Water & Wastewater	29,310,000	2016	22,475,000
Water Resources	Water & Wastewater	90,690,000	2017	66,500,000
Water Resources	Water & Wastewater	116,290,000	2020	99,670,000
Water Resources	Water & Wastewater	87,935,000	2022	74,660,000
Water Resources	Water & Wastewater	126,530,000	2024	122,315,000
Total Revenue Bonds*		<u>\$ 484,740,000</u>		<u>\$ 392,630,000</u>

FISCAL YEAR	WATER REVENUE		SEWER REVENUE		TOTAL W&S REVENUE BOND	
	Principal	Interest	Principal	Interest	Principal	Prin. & Int.
26/27	\$6,827,550	\$7,572,612	\$7,902,450	\$9,136,199	\$14,730,000	\$31,438,811
27/28	7,176,200	7,244,032	8,768,800	8,786,919	15,945,000	31,975,951
28/29	6,866,350	6,898,540	7,013,650	8,379,934	13,880,000	29,158,474
29/30	6,996,000	6,567,895	7,859,000	8,059,913	14,855,000	29,482,808
30/31	6,801,150	6,228,544	6,088,850	7,694,029	12,890,000	26,812,573
31/32	4,844,500	5,977,573	9,010,500	7,427,552	13,855,000	27,260,125
32/33	4,451,900	5,752,650	6,963,100	7,012,017	11,415,000	24,179,667
33/34	4,697,000	5,543,652	7,423,000	6,692,045	12,120,000	24,355,697
34/35	4,816,100	5,329,850	7,348,900	6,379,286	12,165,000	23,874,136
35/36	5,025,700	5,120,896	7,629,300	6,103,742	12,655,000	23,879,638
36/37	5,241,700	4,902,238	7,913,300	5,815,899	13,155,000	23,873,138
37/38	5,469,550	4,673,833	8,210,450	5,516,780	13,680,000	23,870,613
38/39	5,703,600	4,442,467	8,496,400	5,235,308	14,200,000	23,877,775
39/40	5,920,900	4,223,831	8,779,100	4,952,044	14,700,000	23,875,875
40/41	6,148,850	3,994,066	9,071,150	4,657,147	15,220,000	23,871,213
41/42	6,404,200	3,740,242	9,435,800	4,292,621	15,840,000	23,872,863
42/43	6,668,950	3,475,609	9,816,050	3,913,116	16,485,000	23,873,725
43/44	6,950,450	3,194,684	10,224,550	3,507,654	17,175,000	23,877,338
44/45	7,273,700	2,869,972	10,661,300	3,067,990	17,935,000	23,872,963
45/46	7,088,250	2,529,861	10,051,750	2,609,140	17,140,000	22,279,000
46/47	7,411,950	2,204,916	10,438,050	2,222,085	17,850,000	22,277,000
47/48	6,513,000	1,864,539	8,322,000	1,818,886	14,835,000	18,518,425
48/49	6,819,500	1,557,455	8,640,500	1,499,495	15,460,000	18,516,950
49/50	7,107,750	1,269,455	8,957,250	1,184,870	16,065,000	18,519,325
50/51	6,328,500	968,765	4,966,500	857,585	11,295,000	13,121,350
51/52	6,618,750	681,850	5,201,250	625,150	11,820,000	13,127,000
52/53	3,722,500	381,625	3,722,500	381,625	7,445,000	8,208,250
53/54	3,910,000	195,500	3,910,000	195,500	7,820,000	8,211,000
TOTAL	<u>\$169,804,550</u>	<u>\$109,407,149</u>	<u>\$222,825,450</u>	<u>\$128,024,529</u>	<u>\$392,630,000</u>	<u>\$630,061,678</u>



SUPPLEMENTAL INFORMATION



City of Greensboro City Council Districts



Adam Marshall
District 4



April Parker
District 3



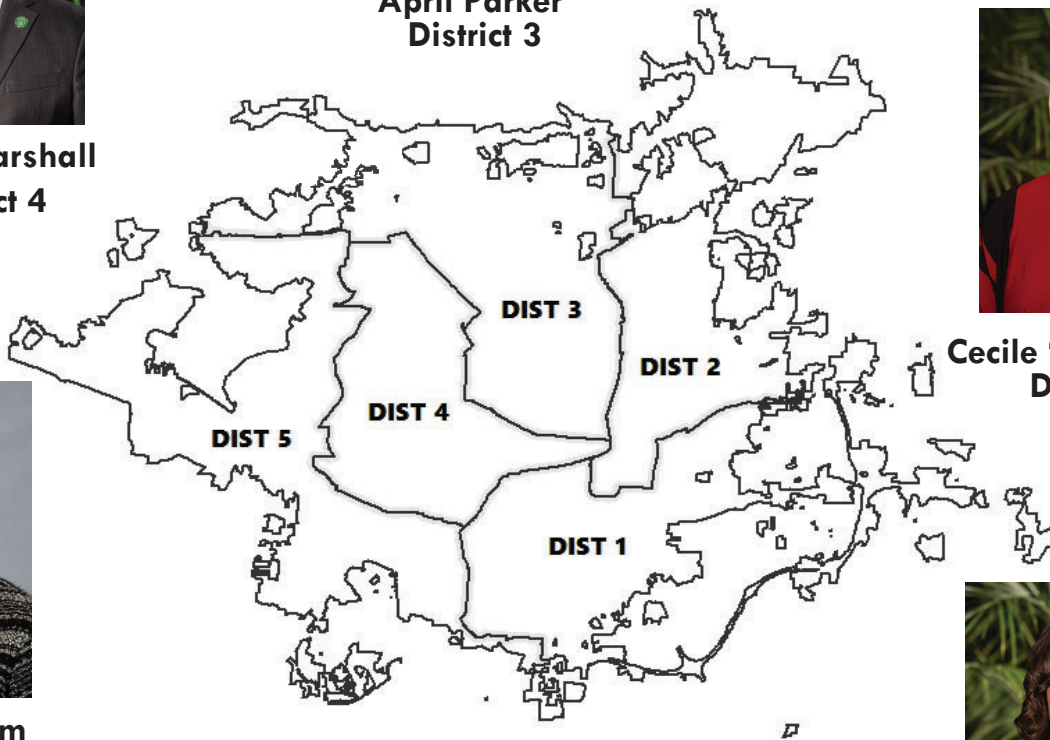
Mayor
Marikay Abuzuaite



Cecile "CC" Crawford
District 2



Tammi Thurm
District 5



Denise Roth Mayor
Pro Tem



Hugh Holston
At Large



Irving Allen
At Large



Crystal Black
District 1

CITY PROFILE

Community

The City of Greensboro is located in central piedmont North Carolina, midway between Washington, D.C. and Atlanta. The Town was incorporated in 1808 and is the county seat of Guilford County. Greensboro has an estimated population of 308,667 and presently covers a land area of approximately 141.17 square miles. Since 2020, the population has increased by 3.2% and approximately 5 square miles were added, an increase of 3.7 percent.



Population	
2010	269,666
2015	285,344
2020	299,035
2024	308,667

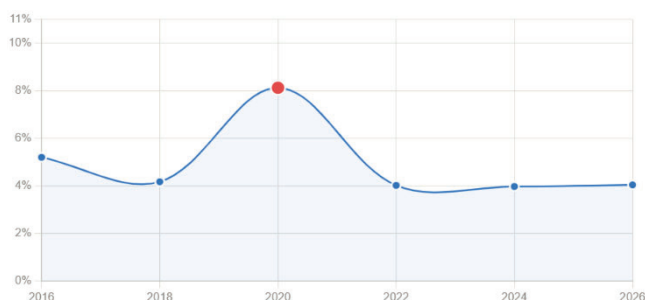
*Racial Demographic	
Black or African-American alone	40.2%
White alone, not Hispanic or Latino	36.9%
Hispanic or Latino of any race	10%
Asian alone	6.7%
Two or More Races	5.6%
Some Other Race Alone	0.5%
American Indian or Alaska Native	0.1%
Hawaiian & Other Pacific Islander	0.0%

*Age Demographic	
under 18	20.7%
18 - 24	14.2%
25 - 44	28.8%
45 - 64	20.9%
over 65	15.3%

(Source: US Census Bureau, 2025 Population Estimates Program; *2024 American Community Survey)

The City of Greensboro population has increased approximately 14% from 2010 - 2025. The City is racially and culturally diverse. The majority of residents are aged 25 to 64 years old, making up nearly half of the population.

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



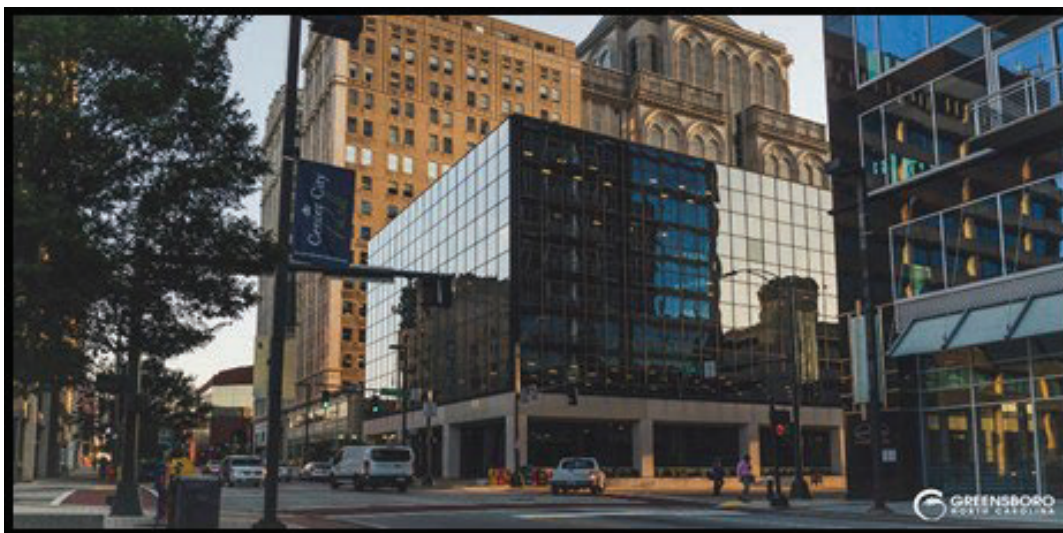
Unemployment Rates (March, 2026)	
Greensboro	3.8%
Guilford County	3.9%
North Carolina	3.7%
United States	4.3%

Bureau of Labor Statistics, Local Area Unemployment Statistics

Principal Property Taxpayers	% of Assessed Value
Proctor & Gamble	1.20%
Publix Supermarkets, Inc.	1.14%
Lincoln Financial Group	0.97%
Duke Energy Corporation	0.95%
Koury Corporation	0.79%
ITG Brands LLC (Lorillard Tobacco Co)	0.61%
CBL, LLC	0.39%
Qorvo Inc. (RF Micro Devices)	0.38%
Colonial Pipeline Co.	0.33%
Synegenta Crop Protection LLC	0.31%

Principal Employers	Employees
Cone Health	13,000
Guilford County School System	10,667
City of Greensboro	3,753
US Postal Service	3,683
United Healthcare	3,040
Volvo Group	3,037
Guilford County Government	2,975
North Carolina A&T State University	2,307
University of North Carolina, Greensboro	1,957
Bank Of America Corporation	1,679

Greensboro's Comprehensive Annual Financial Report 2025



Government

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

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



GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

ISSUED BONDS: Authorized bonds that have been sold.



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



ORDINANCE ESTABLISHING THE 2026-27 ANNUAL BUDGET OF THE CITY OF
GREENSBORO EXCEPT SUBSEQUENT RECUSALS

Be it ordained by the City Council of the City of Greensboro that for the purpose of financing expenditures of the City of Greensboro, North Carolina, there is hereby appropriated, from taxes and other revenue collectible, the following funds for operation of City government and its activities for the Fiscal Year 2026-27 beginning July 1, 2026 and ending June 30, 2027.

Section 1. It is estimated that the following expenditures are necessary for current operation expenditures and debt service payments for the City of Greensboro for the Fiscal Year 2026-27, beginning July 1, 2026 and ending June 30, 2027.

General Fund

Current Operating Expense	484,777,609
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State Highway Allocation Fund (Powell Bill)

Current Operating Expense	9,945,355
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Cemeteries Operating Fund

Current Operating Expense	1,132,886
---------------------------	-----------

Hotel/Motel Occupancy Tax Fund

Current Operating Expense	6,654,725
---------------------------	-----------

Special Tax Districts Fund

Current Operating Expense	1,914,625
---------------------------	-----------

Nussbaum Housing Partnership Revolving Fund

Current Operating Expense	6,459,910
---------------------------	-----------

Emergency Telephone System Fund

Current Operating Expense	1,850,033
---------------------------	-----------

Debt Service Fund

Current Operating Expense	51,964,198
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Water Resources Enterprise Fund

Current Operating Expense	212,780,698
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Stormwater Management Fund

Current Operating Expense	17,889,022
---------------------------	------------

War Memorial Coliseum Complex Fund

Current Operating Expense	38,325,108
---------------------------	------------

Performing Arts Fund

Current Operating Expense	35,584,884
---------------------------	------------

Parking Fund	
Current Operating Expense	7,380,428
Solid Waste Management System Fund	
Current Operating Expense	24,049,224
Greensboro Transit Agency Fund	
Current Operating Expense	38,814,801
Equipment Services Fund	
Current Operating Expense	33,479,914
Technical Services Fund	
Current Operating Expense	6,487,008
Network Services Fund	
Current Operating Expense	22,786,426
Graphic Services Fund	
Current Operating Expense	1,061,105
Employee Insurance Fund	
Current Operating Expense	73,546,713
General Insurance Fund	
Current Operating Expense	4,836,436
Capital Leasing Fund	
Current Operating Expense	8,887,478
Guilford Metro Communications Fund	
Current Operating Expense	<u>17,719,306</u>
Total	1,108,327,892
Less Total Transfers and Internal Charges	<u>-199,408,123</u>
Net Total	908,919,769

Section 2. It is estimated that the following revenues will be available during the Fiscal Year 2026-27 beginning July 1, 2026 and ending June 30, 2027 to meet the foregoing appropriations:

General Fund

Current Operating Revenue	478,975,607	
Appropriated Fund Balance	<u>5,802,002</u>	484,777,609

State Highway Allocation Fund (Powell Bill)

Current Operating Revenue	9,098,000	
Appropriated Fund Balance	<u>847,355</u>	9,945,355

Cemeteries Operating Fund

Current Operating Revenue	1,000,178	
Appropriated Fund Balance	<u>132,708</u>	1,132,886

Hotel/Motel Occupancy Tax Fund

Current Operating Revenue	6,654,725	6,654,725
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Special Tax Districts Fund

Current Operating Revenue	1,469,225	
Appropriated Fund Balance	<u>445,400</u>	1,914,625

Nussbaum Housing Partnership Revolving Fund

Current Operating Revenue	5,800,467	
Appropriated Fund Balance	<u>659,443</u>	6,459,910

Emergency Telephone System Fund

Current Operating Revenue	1,850,033	1,850,033
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Debt Service Fund

Current Operating Revenue	51,964,198	51,964,198
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Water Resources Enterprise Fund

Current Operating Revenue	208,332,960	
Appropriated Fund Balance	<u>4,447,738</u>	212,780,698

Stormwater Management Fund

Current Operating Revenue	16,905,937	
Appropriated Fund Balance	<u>983,085</u>	17,889,022

War Memorial Coliseum Complex Fund

Current Operating Revenue	38,325,108	38,325,108
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Performing Arts Fund

Current Operating Revenue	35,584,884	35,584,884
---------------------------	------------	------------

Parking Fund

Current Operating Revenue	6,335,018	
Appropriated Fund Balance	<u>1,045,410</u>	7,380,428

Solid Waste Management System Fund

Current Operating Revenue	24,049,224	24,049,224
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Greensboro Transit Agency Fund

Current Operating Revenue	32,990,737	
Appropriated Fund Balance	<u>5,824,064</u>	38,814,801

Equipment Services Fund

Current Operating Revenue	33,437,866	
Appropriated Fund Balance	<u>42,048</u>	33,479,914

Technical Services Fund

Current Operating Revenue	6,487,008	6,487,008
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Network Services Fund

Current Operating Revenue	19,568,246	
Appropriated Fund Balance	<u>3,218,180</u>	22,786,426

Graphic Services Fund

Current Operating Revenue	1,025,019	
Appropriated Fund Balance	<u>36,086</u>	1,061,105

Employee Insurance Fund

Current Operating Revenue	73,546,713	73,546,713
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General Insurance Fund

Current Operating Revenue	4,155,083	
Appropriated Fund Balance	<u>681,353</u>	4,836,436

Capital Leasing Fund

Current Operating Revenue	8,887,478	8,887,478
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Guilford Metro Communications Fund

Current Operating Revenue	17,719,306	17,719,306
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Total**1,108,327,892**

Less Total Transfers and Internal Charges

-199,408,123**Net Total****908,919,769**

Section 3. There is hereby levied the following rates of tax on each one hundred dollars (\$100.00) valuation of taxable real property and taxable tangible personal property, as listed for taxes as of January 1, 2026 for the purpose of raising the revenue from Current Year's Property tax, as set forth in the foregoing estimates of revenue, and in order to finance the foregoing appropriations:

For the payment of general operating expenses and capital expenditures of the City including the payment of principal and interest of the bonded indebtedness of the City of Greensboro	.7495
a) For the payment of general operating expenses and capital expenditures associated with the Greensboro Transit Agency Fund	.0350
b) For the payment of general operating expenses and capital expenditures associated with the Housing Partnership Fund	<u>.0140</u>
TOTAL	.7985

Such rates of tax are based on an estimated total appraised valuation of property for purposes of taxation of \$40,334,058,000 and an estimated rate collection of ninety-nine percent (99%).

Section 4. There is hereby levied the following rates of tax on each one hundred dollars (\$100.00) valuation of taxable real property and taxable tangible personal property in the following special tax districts, as listed for taxes as of January 1, 2026, for the purposes as set forth in the Special Tax Districts as authorized by City Council:

- | | |
|---|-----|
| a) College Hill Historic District for improvements as stated in the Special Historic District
Plan | .01 |
| b) Dunleath Historic District for improvements as stated in the Special Historic District
Plan | .05 |
| c) Business Improvement District for improvements as stated in the Downtown
Greensboro Business Improvement District Business Plan | .09 |

Such rates of tax are based on an estimated total appraised valuation in each Special Tax District and an estimated rate of collection of ninety-nine percent (99%). Such rates of tax consider the current and long-range needs, plans and goals of the districts and are set so that there is no accumulation of excess funds.

Section 5. Appropriations hereinabove authorized and made for water and sewer operating fund, water and sewer current operating expense and debt service, are made from revenue collectible for the operation of the combined water and sewer systems and miscellaneous revenue.

Section 6. Appropriations hereinabove authorized and made shall have the amounts of the outstanding purchase orders and unearned portion of contracts at June 30, 2026 (rounded to the nearest dollar) added to each appropriation as it applies, in order to properly account for the payment against the fiscal year in which it is paid.

Section 7. Copies of this ordinance shall be furnished to the Budget and Evaluation Director, Finance Director and the City Clerk within five days after adoption to be kept on file by them for their direction in the disbursement of City Funds.

Section 8. This ordinance shall be effective from and after the date of July 1, 2026.

ORDINANCE IN THE AMOUNT OF \$425,000 ESTABLISHING THE FY 2026-27 ANNUAL
OPERATING BUDGET OF THE CITY OF GREENSBORO – DOWNTOWN GREENSBORO
PARKS INC.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF GREENSBORO:

Section 1

That the appropriation for the FY 26-27 General Fund Budget be increased as follows:

<u>Account</u>	<u>Description</u>	<u>Amount</u>
101-02-0205003.5931	Contributions to Non-Governmental Agencies	\$425,000

And, that this increase be financed by increasing the following revenues:

<u>Account</u>	<u>Description</u>	<u>Amount</u>
101-NC-NC.8900	Appropriated Fund Balance	\$425,000

Section 2

And, that this ordinance should become effective upon adoption.

ORDINANCE IN THE AMOUNT OF \$340,000 ESTABLISHING THE FY 2026-27 ANNUAL
OPERATING BUDGET OF THE CITY OF GREENSBORO – GREENSBORO HOUSING
COALITION.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF GREENSBORO:

Section 1

That the appropriation for the FY 26-27 General Fund Budget be increased as follows:

<u>Account</u>	<u>Description</u>	<u>Amount</u>
211-21-2105001.5931	Contributions to Non-Governmental Agencies	\$200,000
211-02-0214003.5931	Contributions to Non-Governmental Agencies	<u>\$140,000</u>
	Total	\$340,000

And, that this increase be financed by increasing the following revenues:

<u>Account</u>	<u>Description</u>	<u>Amount</u>
211-NC-NC.8900	Appropriated Fund Balance	\$340,000

Section 2

And, that this ordinance should become effective upon adoption.

ORDINANCE IN THE AMOUNT OF \$125,000 ESTABLISHING THE FY 2026-27 ANNUAL
OPERATING BUDGET OF THE CITY OF GREENSBORO – SPORTS FOUNDATION

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF GREENSBORO:

Section 1

That the appropriation for the FY 26-27 General Fund Budget be increased as follows:

<u>Account</u>	<u>Description</u>	<u>Amount</u>
101-02-0205003.5931	Contributions to Non-Governmental Agencies	\$125,000

And, that this increase be financed by increasing the following revenues:

<u>Account</u>	<u>Description</u>	<u>Amount</u>
101-NC-NC.8900	Appropriated Fund Balance	\$125,000

Section 2

And, that this ordinance should become effective upon adoption.

CITY DIRECTORY

City Contact Center (336) 373-CITY

City of Greensboro Elected Officials

Mayor	Marikay Abuzuaiter.....	373-2396
Mayor Pro Tem	Denise Roth.....	373-2396
City Council Member At Large	Irving Allen.....	373-2396
City Council Member At Large	Hugh Holston.....	373-2396
City Council Member	Crystal Black.....	373-2396
City Council Member	Cecile "CC" Crawford.....	373-2396
City Council Member	Adam Marshall.....	373-2396
City Council Member	April Parker.....	373-2396
City Council Member	Tammi Thurm.....	373-2396

City Manager's Office

City Manager	Trey Davis.....	373-2002
Assistant City Manager	Larry Davis.....	373-2002
Assistant City Manager	Andrea Harrell.....	373-2002
Assistant City Manager	Nasha McCray.....	373-2002
Assistant City Manager	Tiffany Oliva.....	373-2002

Directory of Staff by Program

Budget & Evaluation	373-2291
Cemeteries.....	373-2160
City Attorney's Office (Legal)	373-2320
Coliseum	373-7400
Communications and Marketing	373-3267
Community Relations.....	373-2723
Community Safety	373-2295
Economic Development and Business Support.....	373-4624
Engineering & Inspections	373-2155
Field Operations	373-2784
Financial and Administrative Services.....	373-2077
Fire	373-2576
Greensboro Transit Agency (GTA)	373-2634
Guilford Metro 911	373-2933
Housing and Neighborhood Development.....	373-2349
Human Rights.....	373-2038
People & Culture (Human Resources).....	373-2020
Information Technology.....	373-2490
Internal Audit.....	373-2823
Legislative	373-2397
Libraries and Museums.....	373-2471
Office of Business Opportunity	373-2674
Office of Arts and Cultural Affairs (Creative Greensboro).....	373-2026
Office of Sustainability and Resilience	373-2860
Office of Workforce Development	373-3025
Parks & Recreation.....	373-2558
Planning.....	373-2144
Police.....	373-2085
Solid Waste and Recycling.....	373-7612
Transportation	373-4368
Water Resources.....	373-2489

