



# FY 2019–2020 Operating Budget



# OUR MISSION

The City of Greenville's mission is to provide all citizens with high-quality services in an open, inclusive, professional manner, ensuring a community of excellence now and in the future.

# OUR VISION

The City of Greenville is a vibrant, innovative, and inclusive community with unique and sustainable neighborhoods; an abundance of first-class arts, cultural and recreational opportunities; well-maintained and cost-effective infrastructure; a diversity of transportation options; and a strong business climate supported by entrepreneurialism and top-quality educational institutions.

# VALUES

## Integrity

We will be truthful, dependable, and fair in all actions.

## Respect

We will value each person for their thoughts, opinions, and diversity.

## Professionalism

We will be professional and efficient in our work.

## Fairness and Equity

We will practice fairness and equity in all decisions.

## Teamwork

We will work together in a shared responsibility of service.

## Accountability

We will be accountable for our actions and decisions to all we serve.

## Commitment to Service and Excellence

We will strive for excellence and be committed to providing high-quality services to our customers/citizens.

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# City Manager's Message

FY 2019–2020 Operating Budget

CITY OF GREENVILLE

Office of the City Manager

July 1, 2019

Honorable Mayor, Members of City Council, and Citizens of Greenville:

Presented herein is the Fiscal Year (FY) 2020 adopted budget. This balanced budget constitutes the City’s revenue and expense authorization for FY 2020 as required by North Carolina law. The adopted budget continues the trend of increasing investment in our buildings, infrastructure, and our employees, focusing on driving community revitalization and improving the quality of life for the citizens in our community. Such investments will continue to support and enhance economic development, centered on growing a sustainable tax base and providing new employment opportunities.

The FY 2020 adopted budget includes all City operating funds: General, Debt Service, Transit, Fleet, Housing, Sanitation, Stormwater, Health Insurance, Vehicle Replacement, Facilities Improvement, and Capital Reserve. The budget also includes separate budgets for the following independent commissions and authorities: Greenville Utilities Commission, Pitt-Greenville Convention and Visitors Authority, and Sheppard Memorial Library.

The FY 2020 City of Greenville total operating budget is \$136,468,370, which represents an increase of 2.23% across all funds as compared to the FY 2019 adopted budget. The FY 2020 adopted budget for all City funds, inclusive of independent commissions and authorities, is \$401,500,019, which represents an increase of 2.77% compared to FY 2019.

**BUDGET PROPOSED FOR CITY MANAGED FUNDS & INDEPENDENT AGENCIES FOR FISCAL YEAR 2019-20 ADOPTED BUDGET**

FUND	2016 ACTUAL	2017 ACTUAL	2018 ORIGINAL BUDGET	2019 ORIGINAL BUDGET	INC/ (DEC)	2020 ADOPTED BUDGET	INC/ (DEC)
General	\$ 77,638,278	\$ 80,855,039	\$ 82,013,799	\$ 84,993,936	3.63%	\$ 85,687,681	0.82%
Debt Service	10,991,661	5,626,726	5,448,934	5,463,492	0.27%	5,559,881	1.76%
Public Transportation	2,638,980	2,269,117	2,858,391	3,249,922	13.70%	3,288,032	1.17%
Fleet Maintenance	4,058,800	4,288,034	4,337,071	4,431,156	2.17%	4,561,394	2.94%
Sanitation	7,460,008	7,201,930	7,619,286	7,843,096	2.94%	7,895,860	0.67%
Stormwater	4,905,213	5,462,158	5,928,998	5,882,000	-0.79%	7,368,459	25.27%
Housing	1,251,636	1,520,001	1,424,149	1,597,179	12.15%	1,733,500	8.54%
Health Insurance	12,233,780	12,924,677	13,135,690	13,562,600	3.25%	14,003,384	3.25%
Vehicle Replacement	2,161,931	3,638,255	4,934,770	4,332,161	-12.21%	4,700,179	8.50%
Facilities Improvement	1,579,180	1,590,000	1,542,000	1,400,000	-9.21%	1,280,000	-8.57%
Capital Reserve	1,447,851	467,842	-	740,000	0.00%	390,000	-47.30%
<b>TOTAL CITY MANAGED FUNDS</b>	<b>\$ 126,367,318</b>	<b>\$ 125,843,779</b>	<b>\$ 129,243,088</b>	<b>\$ 133,495,542</b>	<b>3.29%</b>	<b>\$ 136,468,370</b>	<b>2.23%</b>
Greenville Utilities Commission	\$ 250,509,023	\$ 251,913,068	\$ 250,541,773	\$ 253,310,658	0.00%	\$ 260,877,948	2.99%
Convention & Visitors Authority	1,099,168	1,291,124	1,228,484	1,396,501	13.68%	1,599,082	14.51%
Sheppard Memorial Library	2,308,937	2,528,942	2,432,280	2,489,281	2.34%	2,554,619	2.62%
<b>TOTAL INDEPENDENT AGENCIES</b>	<b>\$ 253,917,128</b>	<b>\$ 255,733,134</b>	<b>\$ 254,202,537</b>	<b>\$ 257,196,440</b>	<b>1.18%</b>	<b>\$ 265,031,649</b>	<b>3.05%</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 380,284,446</b>	<b>\$ 381,576,913</b>	<b>\$ 383,445,625</b>	<b>\$ 390,691,982</b>	<b>1.89%</b>	<b>\$ 401,500,019</b>	<b>2.77%</b>

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## General Fund Budget Overview

The City of Greenville continues to facilitate a community designed to meet the needs of its citizens through City Council approved goals and priorities. The budget objectives for FY 2020 are designed to achieve these goals and priorities. The budget objectives center on demonstrating to our community and all of Eastern North Carolina that **GREENVILLE MEANS:**



The following is a summary of the adopted FY 2020 General Fund budget highlights in relation to City Council's budget objectives:

- **A HIGH PERFORMING CITY:**

- Maintains current property tax rate at 52¢
- Invests 85% of all General Fund Revenues into Core Public Service areas

- **A GREAT WORKFORCE:**

- Provides for a 2.7% average wage increase for employees
- Increases employer share of the retirement contribution rate by 15.5% as required by the North Carolina Local Government Retirement System
- Increases Other Post-Employment Benefits (OPEB) contribution by \$100,000 to a total annual contribution of \$700,000
- Adds a Human Resources Staff Support Specialist position to focus on the recruitment and retention process
- Adds a Recreation & Parks Outreach Coordinator to serve South & West Greenville, special populations, youth outreach, and other community based initiatives
- Adds three Fire / Rescue positions in preparation of the Southside fire station in FY 2021
- Provides for Public Safety compensation incentives within the Police and Fire / Rescue departments in order to enhance the recruitment and retention of Public Safety Officers
- Provides for the following pay reclassifications in order to align with current operations:

- Reclassifies Grant Coordinator position to Data Analyst
- Reclassifies two EMS Specialist positions to one Fire / Rescue Deputy Chief
- Reclassifies Chief Building Inspector to Assistant Director of Planning & Development
- Reclassified Recreation Superintendent to Assistant Director of Recreation & Parks

• **A STRONG ECONOMY:**

- Invests an additional \$300,000 into commercial / industrial site development for a total funding of \$1 million over two years
- Invests up to \$200,000 into job creation grants
- Provides \$20,000 to fund small business competition grants
- Provides \$25,000 in funding for skills training through Pitt Community College Jobs Initiative Program
- Provides \$25,000 for small business support
- Invests \$500,000 as a sustaining member in the newly formed Public-Private Economic Development Organization

• **A SOUND INFRASTRUCTURE:**

- Invests \$2.5 million into street improvements funding
- Provides \$250,000 in public safety funding for street lights, cameras, and other pedestrian safety enhancements
- Protects future solvency of the Vehicle Replacement Fund by increasing funding levels from 40% to 50%
- Provides \$1.2 million to support the City’s deferred maintenance and infrastructure needs (Facilities Improvements Program)
- Includes the financing of approximately \$7.8 million as Phase II of the Pedestrian Improvements Bond Referendum

• **A VIBRANT PLACE TO LIVE:**

- Includes \$100,000 to fund cleanliness and beautification of major thoroughfares
- Includes \$50,000 in funding to maintain the City’s Parks and Greenways
- Provides \$120,000 in new funding for a Beach Volleyball Complex
- Includes \$165,000 to partner with area groups to enhance the City’s entertainment scene and support the arts community as follows:
  - \$35,000 in partnership with the Arts Council at Emerge
  - \$15,000 to fund the Greenway Art Program
  - \$100,000 partnership with Uptown Greenville
  - \$5,000 sponsorship of Greenville Pitt County Chamber of Commerce events

In summary, the adopted FY 2020 General Fund budget is a reflection of the City’s mission *“To Provide All Citizens With High-Quality Services in an Open, Inclusive, Professional Manner, Ensuring a Community of Excellence Now and in the Future.”* The budget stands as a strong message that **GREENVILLE MEANS BUSINESS!**



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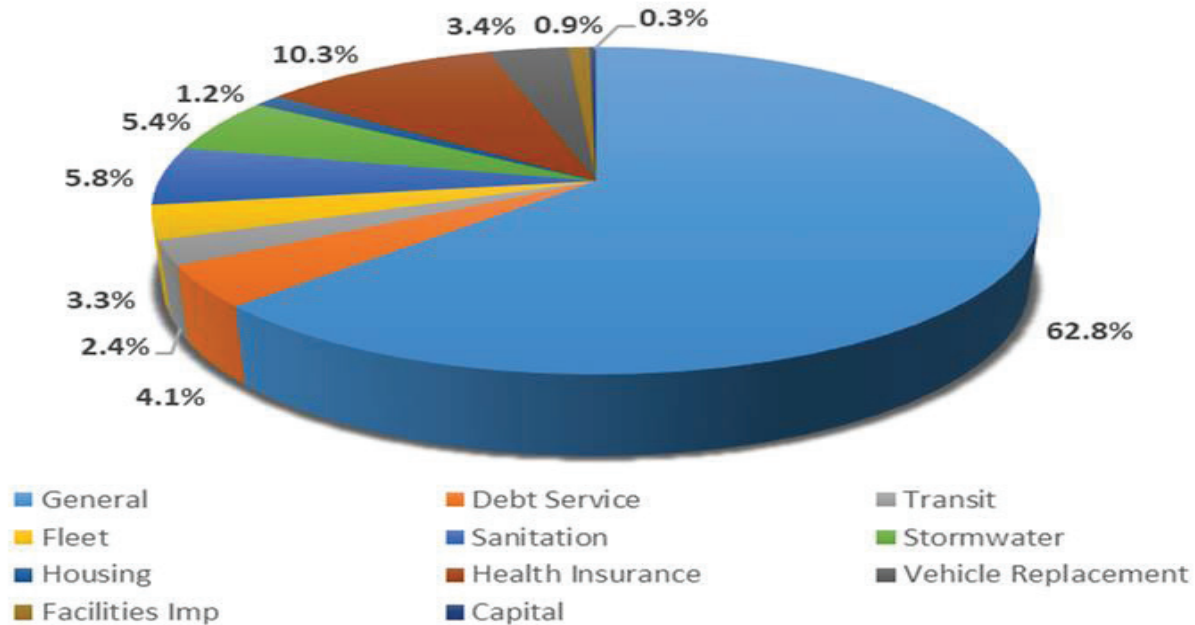
The adopted General Fund budget stands at \$85,687,681 for FY 2020, reflecting a less than 1% increase from the FY 2019 total adopted budget of \$84,993,936.

The City operates under a two-year budget cycle with the FY 2020 Financial Plan developed and approved by City Council in June of 2018 representing the second year of the cycle. In response to City Council’s directives at both the January 2019 Planning Session and the April 2019 budget preview, staff has modified the Financial Plan to take a more detailed look at revenue projections and the amount of appropriations remaining in departmental budgets at the close of the fiscal year.

Projected revenues for FY 2020 have been slightly reduced to better reflect historical trends and provide more accurate and conservative estimates. The following is a summary comparison:

FY 2020 Financial Plan	\$ 85,888,414
Budget Adjustment	<u>(200,744)</u>
FY 2020 Adopted Budget	<u>\$ 85,687,681</u>
Percentage Change	-0.23%

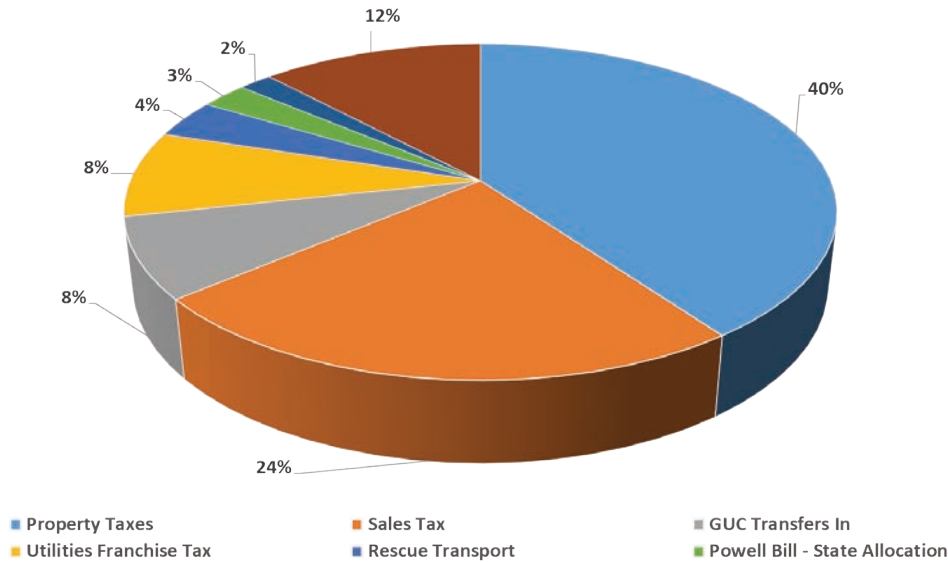
The General Fund is the City’s primary government fund that accounts for approximately 63% of the City’s total operating funds depicted as follows:



### GENERAL FUND REVENUES

The General Fund’s primary sources of revenue consist of Property Tax, Sales Tax, Utility Franchise Tax, GUC Transfer In, and Other Revenues. Property Tax and Sales Tax revenues comprise approximately 64% of total General Fund revenues.

The following chart summarizes the major revenue components and included in the adopted FY 2020 General Fund revenue budget:



The following are the General Fund revenues by component for the FY 2020 budget:

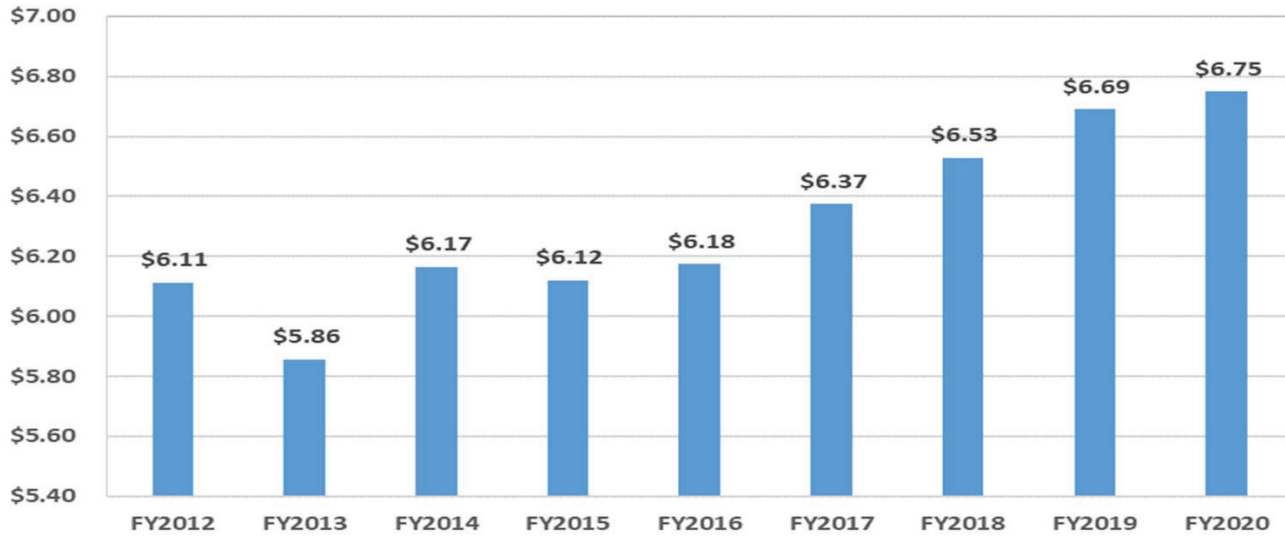
EXPENDITURE	2018 BUDGET	2019 BUDGET	2020 ADOPTED BUDGET
Property Taxes	\$ 32,750,000	\$ 33,722,500	\$ 34,306,950
Sales Tax	18,823,000	19,463,690	20,404,423
GUC Transfers In	6,651,919	6,731,296	6,639,369
Utilities Franchise Tax	7,102,077	7,000,000	7,100,000
Rescue Transport	3,127,484	3,643,346	3,205,109
Powell Bill - State Allocation	2,220,065	2,220,065	2,182,000
Motor Vehicle Taxes	1,503,457	1,508,522	1,568,863
Inspections	950,000	1,399,840	1,255,152
Recreation	1,999,487	1,231,826	1,243,876
Investment Earnings	500,000	500,000	850,000
All Other Revenues	5,207,966	6,192,916	5,963,939
<b>SUBTOTAL</b>	<b>\$ 80,835,455</b>	<b>\$ 83,614,001</b>	<b>\$ 84,719,681</b>
Appropriated Fund Balance			
General Fund	465,766	1,000,000	650,000
Powell Bill	712,578	379,935	318,000
<b>TOTAL</b>	<b>\$ 82,013,799</b>	<b>\$ 84,993,936</b>	<b>\$ 85,687,681</b>

**Property Tax Revenue**

The City’s property tax base consist of real property values, personnel property values, motor vehicles, and public service companies. Over the last four years the City’s accessed property tax values have grown

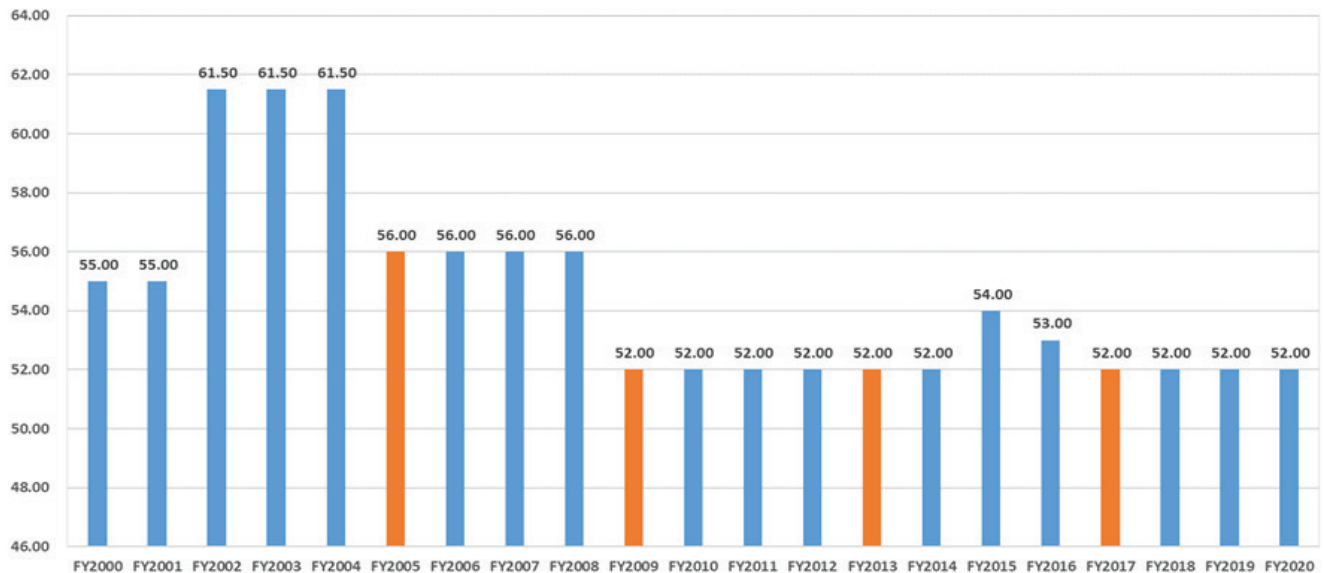
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at a rate of approximately 2% per year. The following is a summary of property values (in billions) over the period of FY 2012 through FY 2020:

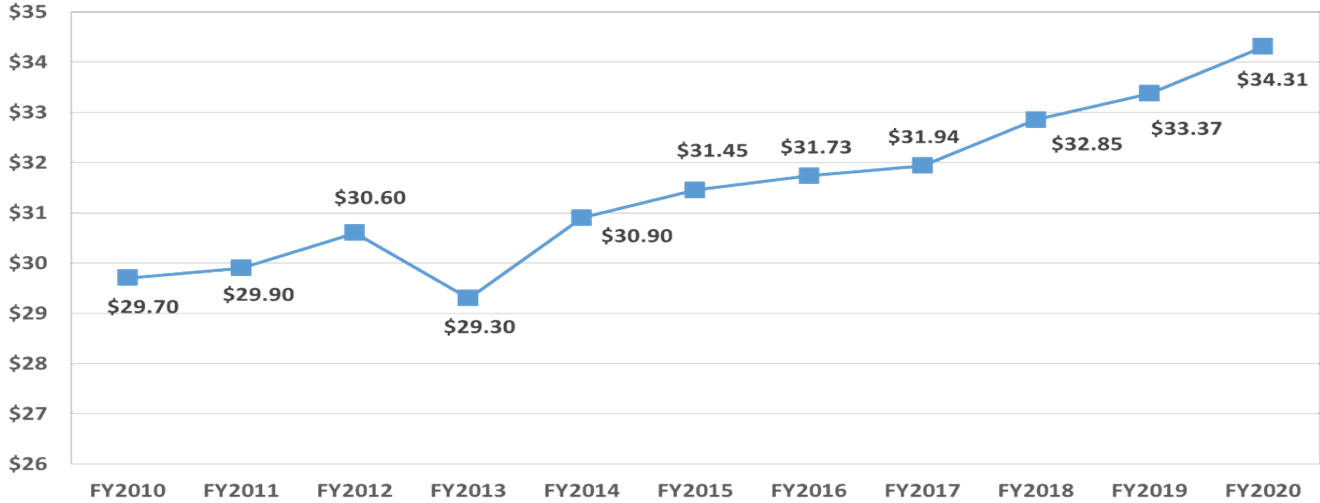


For FY 2019, the City’s property base was assessed at an estimated value of approximately \$6.69 billion. For FY 2020, the preliminary valuation estimate is \$6.75 billion, which represents a four-year average annual growth rate of 2.26%. The City’s property valuations are established by the Pitt County Tax Office with property revaluations being performed every four years. The last revaluation was performed during FY 2016 with an effective date of FY 2017. The Pitt County Tax Office will perform the next revaluation during FY 2020 with an effective date of FY 2021.

The adopted FY 2020 General Fund budget maintains the property tax rate at 52¢. While the City has maintained a very consistent and stable property tax rate over the last twenty years, growth in the budget has been funded primarily through the expansion of the tax base, as referenced by the increase in valuation, as well as growth in other General Fund revenues, such as sales tax. The following chart summarizes the City’s property tax rate over the last twenty years with revaluation years highlighted in orange:



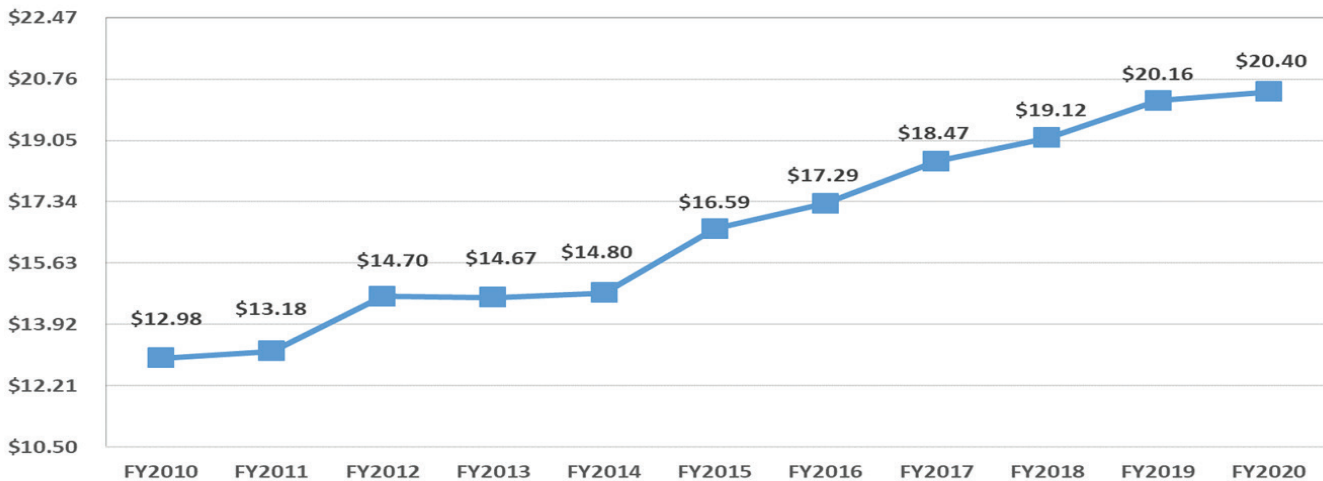
FY 2020, property tax revenues are budgeted at approximately \$34.31 million, which represents a 2.08% increase from the projected actual property tax revenues for FY 2019. The following line graph depicts the change in property tax revenues (in millions) for the City since FY 2010:



**Sales Tax Revenue**

Local sales tax collections, which closed FY 2018 strong, have continued to gradually increase in FY 2019. The FY 2019 budget includes sales tax revenues of \$19.5 million. Current projections are that this revenue will be closer to \$20.1 million, which is reflective of considerable growth in commercial and retail sales. A portion of the growth in sales tax revenues that the City has realized over the last few years is due to a significant increase in the construction of private development student housing in the Uptown area. As such development begins to slow, the City anticipates sales tax to stabilize and grow at a more reduced rate than the average that has been realized over the last several years. In addition, the City continues to keep its eye on any form of legislation within the North Carolina General Assembly that would adversely affect the allocation of sales tax revenues to Greenville and Pitt County.

For FY 2020, sales tax revenues are budgeted at \$20.4 million, which is an increase of approximately 1.2% over the projected FY 2019 actual of \$20.2 million. The following line graph depicts the sales tax revenues (in millions) for the City since FY 2010:



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### Utilities Franchise Tax Revenue

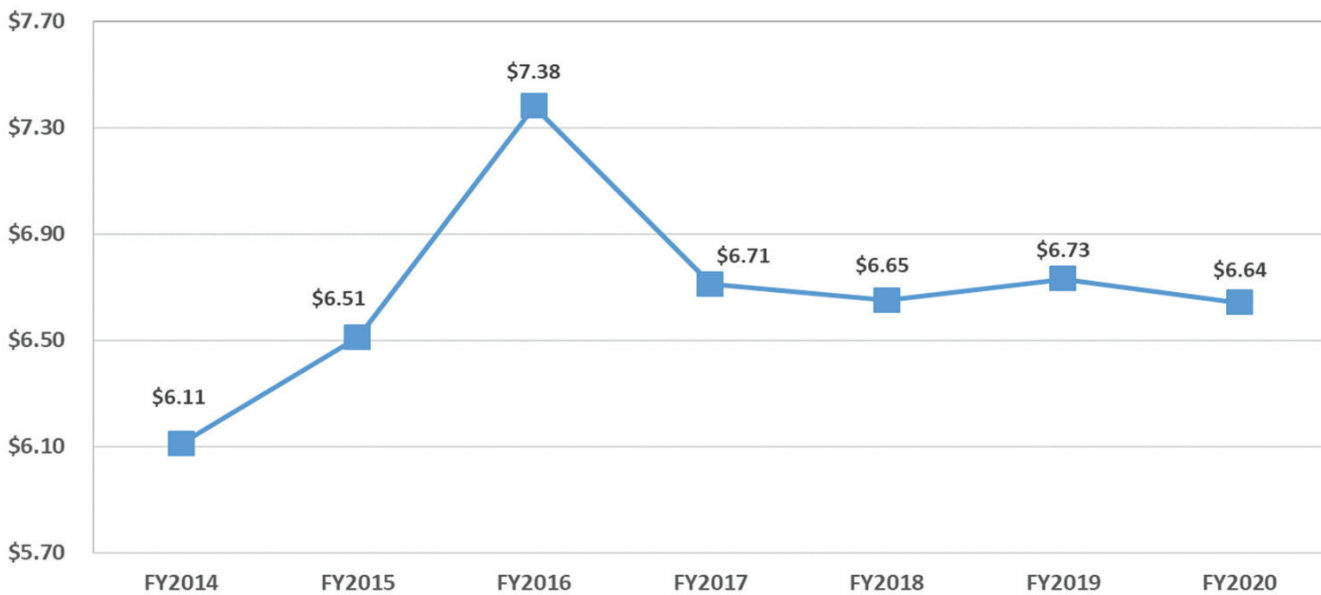
The Utilities Franchise Tax is a sales tax on electricity, piped natural gas, and telecommunications. FY 2015 marked the first year of a new distribution method for the tax on electricity and piped natural gas. The general sales tax rate is applied to the sale of both electricity and natural gas, and a percentage of the proceeds are returned to the cities and towns.

Utilities Franchise Tax revenues are budgeted at \$7.1 million for FY 2020, which is \$100,000 (1.43%) more than the FY 2019 original budget.

### GUC Transfers In

The transfer of funds from Greenville Utilities Commission (GUC) to the City is based on a specific formula that is outlined in the GUC charter. In April 2017, the City Council approved a new methodology to administer the transfer formula. The new methodology was designed to provide a more stable and predictable annual transfer amount that would reduce the peaks and valleys associated with the amounts transferred, and mitigate any significant, negative impact on the City’s budget.

The following line graph depicts the change in GUC Transfer revenues (in millions) for the City since 2010:



For FY 2020, the GUC Transfer In is estimated at \$6.6 million compared to an actual transfer of \$6.7 million for FY 2019.

### Powell Bill

Powell Bill funds represent the distribution of certain vehicle registration fees and the State gasoline tax to local governments using a formula based on population and road miles. These State-shared revenues are restricted to street and sidewalk construction and maintenance, engineering, and traffic signal operations. Fluctuations in state population and the size and number of streets directly influence the actual

Powell Bill revenues that are allocated to the City. For FY 2020, Powell Bill revenues are expected to decrease slightly by 1.71% from the current FY 2019 budget of \$2.2 million.

**Fund Balance Appropriated**

The final revenue source that should be noted is appropriated fund balance. The FY 2020 adopted budget includes a base amount of \$200,000 to cover contingency. This amount is always subject to change depending on the capital projects in any given year, unfinished projects, and open purchase orders that are carried forward into the following year.

There is an additional \$450,000 appropriated within the General Fund and an additional \$318,000 appropriated within Powell Bill in order to complete various road projects and to move forward with the next round of road refurbishments.

REVENUE SOURCE	2018 BUDGET	2019 BUDGET	INC/ (DEC)	2020 ADOPTED BUDGET	INC/ (DEC)
Appropriated Fund Balance					
General Fund	465,766	1,000,000	114.70%	650,000	-35.00%
Powell Bill	712,578	379,935	-46.68%	318,000	-16.30%
<b>TOTAL \$</b>	<b>1,178,344</b>	<b>\$ 1,379,935</b>		<b>\$ 968,000</b>	

**GENERAL FUND EXPENDITURES**

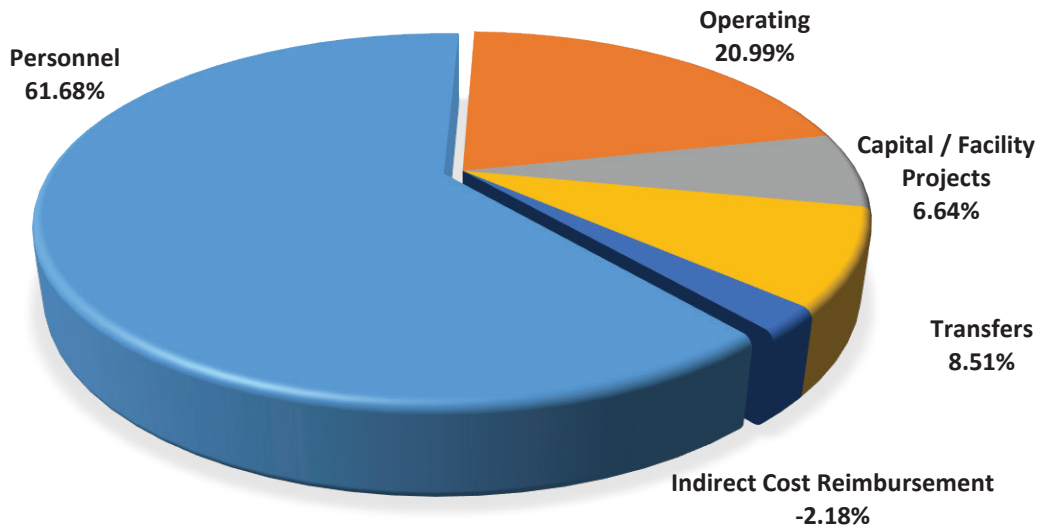
According to the North Carolina Local Government Budget and Fiscal Control Act, each local government must project an annual balanced budget. The FY 2020 adopted budget includes revenues and expenditures each totaling \$693,745 more than the FY 2019 original budget.

General Fund expenditures for the FY 2020 adopted budget stand at \$85.7 million. The following is a breakdown by category:

EXPENDITURE CATEGORY	2018 BUDGET	2019 BUDGET	2020 ADOPTED BUDGET
Personnel	\$ 53,265,688	\$ 54,360,249	\$ 55,262,768
Operating	17,490,441	18,389,569	18,800,411
Capital / Facility Projects	4,300,631	4,966,321	5,947,902
Transfers	8,416,558	9,228,684	7,627,487
Indirect Cost Reimbursement	(1,459,519)	(1,950,887)	(1,950,887)
<b>TOTAL \$</b>	<b>82,013,799</b>	<b>\$ 84,993,936</b>	<b>\$ 85,687,681</b>

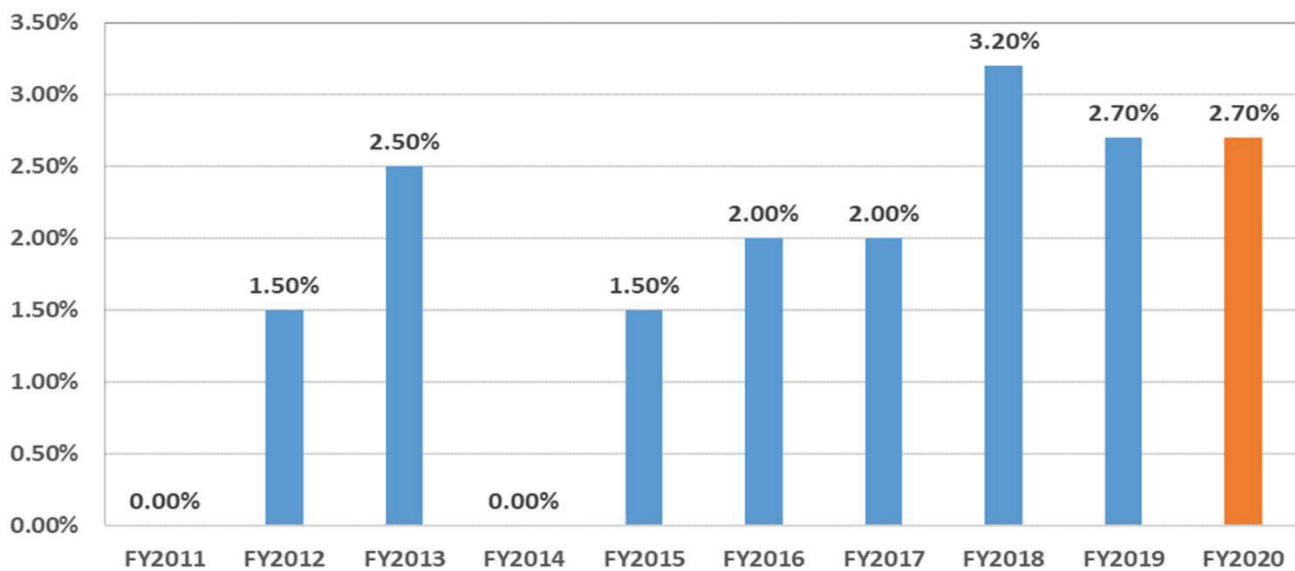
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The following is the percentage allocation of General Fund expenditures by expense category for the FY 2020 adopted budget:



### Personnel Expense

Personnel costs, inclusive of both salaries and fringe benefits, make up approximately 62% of the total General Fund budget. The FY 2020 Financial Plan approved by City Council in June of 2018 included an average 2.7% wage increase for employees. Over the last three fiscal years the City has funded an average 2.9% increase in wages for employees. The following is a summary of employee wage increases since FY 2011:



Both the City and GUC operate under a joint pay and benefits system. Every ten years both the City and GUC engage in an independent, comprehensive pay study to measure and compare the joint pay system to market for all positions and individually for specifically identified, competitive job classes. The next

ten-year review is scheduled for FY 2020 with any associated wage structure true-up and job class reclassifications to be reflected in the FY 2021-22 biennial budget.

The average 2.7% wage increase is comprised of a 1.5% merit increase, based on the employee’s annual performance evaluation, and a 1.2% market increase for all employees. FY 2020 will mark the third year of the City’s reinstatement of the merit program. Evaluation of the merit program will be included in the ten-year comprehensive pay study. The following is a breakdown of the merit/market increases by year since FY 2017:

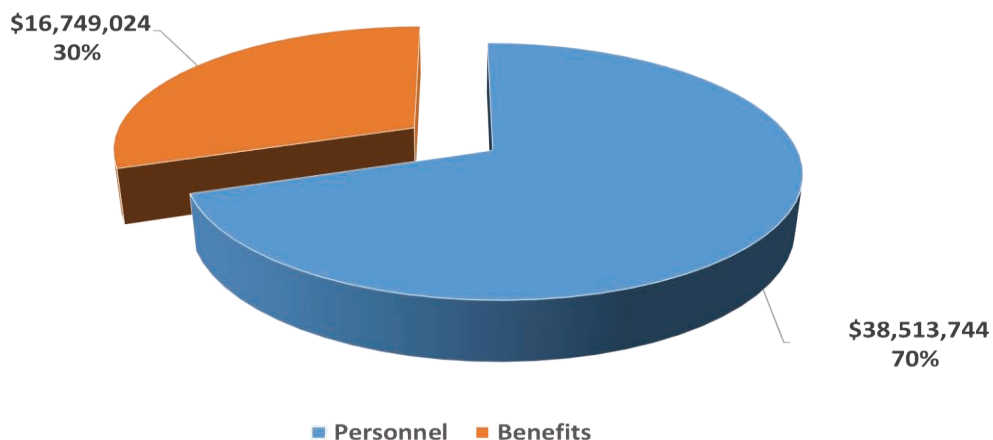
Year	Merit	Market	Total
FY 2016	0.00%	2.00%	2.00%
FY 2017	0.00%	2.00%	2.00%
FY 2018	1.20%	2.00%	3.20%
FY 2019	1.50%	1.20%	2.70%
FY 2020	1.50%	1.20%	2.70%

In order to assist staff in implementing the Council’s goals and objectives, the adopted budget includes a minimal number of new positions and position reclassifications, which are summarized as follows:

- Addition of Human Resources Staff Support Specialist to focus on the recruitment process
- Addition of Recreation and Parks Outreach Coordinator to serve South and West Greenville, Special Populations, Youth Outreach, and other community based initiatives
- Addition of (3) Fire / Rescue positions in preparation of the Southside Fire Station
- Reclassification of Grant Coordinator position to Data Analyst
- Reclassification of two EMS Specialist positions to one Fire / Rescue Deputy Chief
- Reclassification of the Chief Building Inspector to Assistant Director of Planning & Development
- Reclassification of the Recreation Superintendent to Assistant Director of Recreation & Parks

The adopted FY 2020 General Fund budget also provides for Public Safety compensation incentives to enhance the recruitment and retention of Public Safety officers.

In summary, the City’s General Fund personnel budget stands as at approximately \$55.2 million for FY 2020 broken down as follows:





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## Operating Expense

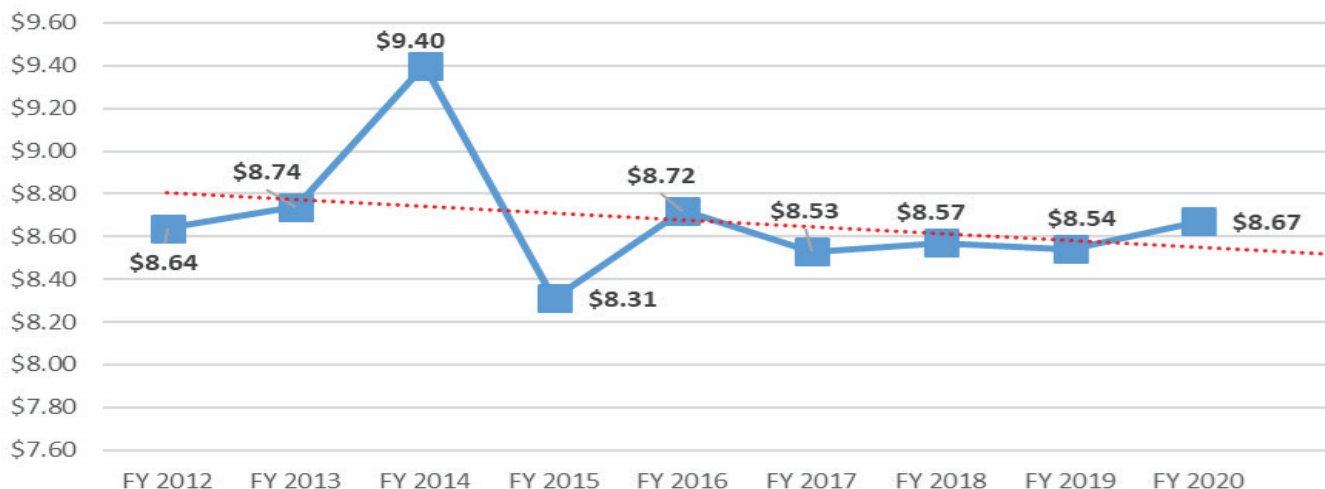
General Fund operating expenses include both discretionary and fixed cost budgets. Both discretionary and fixed cost budgets are allocated down to the departmental level and are used to fund the day-to-day operations of the City. Departments have more control and influence over the level in which discretionary dollars are allocated and utilized to fund the operations of the department. To the contrary, departments have minimal discretion and influence over the utilization of the fixed cost budgets. The following are examples of expenses categorized as discretionary and fixed cost:

Discretionary Expense		Fixed Cost Expense	
- Supplies & Materials	} More Discretion / Influence Over Use	- Utilities & Fuel	} Minimal Discretion / Influence Over Use
- Advertising		- Computer Hardware / Software	
- Dues & Subscriptions		- Telephone	
- Printing		- Liability Insurance	
	- Fleet & Vehicle Replacement		
	- Repairs & Maintenance		

Operating Expense comprises approximately 21% of the City's total General Fund budget. For the FY 2020 adopted budget, Operating Expense stands at \$18.8 million. The following is a breakdown by discretionary versus fixed of the City's General Fund Operating Expense:

	2019 ORIGINAL BUDGET	2020 ADOPTED BUDGET
<b>OPERATING EXPENSE</b>		
Discretionary Expense	\$ 8,538,078	\$ 8,673,747
Fixed Cost Expense	9,851,491	10,126,664
<b>TOTAL</b>	<b>\$ 18,389,569</b>	<b>\$ 18,800,411</b>

Over the past seven fiscal years, discretionary expense has averaged approximately \$8.5 million with no significant increase or decrease in funding levels. As the level of City services has continued to expand over this time frame, discretionary dollars allocated to operational departments to provide these services have been relatively constant. The following shows the change in the discretionary budget since FY 2012:



**Capital Improvement Expense**

For FY 2020, Capital Improvements stand at \$6.0 million. The projects included in Capital Improvements are a direct reflection of the Council’s approved goals and priorities. The following is a breakdown of funding by project for FY 2020:

CAPITAL IMPROVEMENT PROJECTS	2019 ORIGINAL BUDGET	2020 ADOPTED BUDGET
Street Improvements	\$ 2,500,000	\$ 2,500,000
Street Lighting / Cameras	250,000	250,000
10th Street Connector	150,000	-
South Tar Greenway Phase 3A	100,000	-
Sidewalk Construction	503,000	-
Thomas Foreman Press Box	30,000	-
Vehicle Replacement >\$35k	1,433,321	1,797,902
Rec & Parks Capital Projects	-	120,000
Facilities Improvement Program	1,400,000	1,280,000
<b>TOTAL</b>	<b>\$ 6,366,321</b>	<b>\$ 5,947,902</b>

**Transfers**

Transfers account for approximately 8.51% of the General Fund budget. A portion of the General Fund expenditures are transferred to other funds such as Debt Service, Sheppard Memorial Library, Housing, and the Transit Fund. For FY 2020, budgeted Transfers total \$7.6 million as opposed to \$7.8 million in FY 2019. The following is a breakdown of transfers for FY 2020:

TRANSFERS	2018 ORIGINAL BUDGET	2019 ORIGINAL BUDGET	INC/ (DEC)	2020 ADOPTED BUDGET	INC/ (DEC)
Debt Service Fund	\$ 4,737,002	\$ 4,737,002	0.00%	\$ 4,819,754	1.75%
Sheppard Memorial Library	1,232,969	1,269,958	3.00%	1,308,057	3.00%
Housing	300,806	309,830	3.00%	319,125	3.00%
Transit	603,781	771,894	27.84%	790,551	2.42%
Capital Reserve	-	740,000	0.00%	390,000	-47.30%
<b>TOTAL TRANSFERS</b>	<b>\$ 6,874,558</b>	<b>\$ 7,828,684</b>	<b>33.84%</b>	<b>\$ 7,627,487</b>	<b>-37.13%</b>

Included in the FY 2020 budget are transfers of \$390,000 to the Capital Reserve Fund for future projects identified as priorities by Council. The following is a breakdown of the transfers to Capital Reserve:

TRANSFERS TO CAPITAL RESERVE	2019 ORIGINAL BUDGET	2020 ADOPTED BUDGET
Industrial/Commercial Site Dev	\$ 300,000	\$ 300,000
Future NCDOT Projects	350,000	-
Dickinson Avenue Street Lighting	90,000	90,000
<b>TOTAL</b>	<b>\$ 740,000</b>	<b>\$ 390,000</b>

## OTHER FUNDS

### **Debt Service Fund**

The Debt Service Fund accounts for payments of the City's obligated debt as financed by General Fund revenue and the occupancy tax. Transfers are made throughout the fiscal year from the General Fund, as well as the Stormwater and Sanitation Funds, to the Debt Service Fund to cover the principal and interest payments. The total debt service amount in the FY 2020 adopted budget is \$5.6 million, which is an increase of 1.76% over current year.

Per the Long Range Debt Strategy that was approved in FY 2017, the City's intention is to fund future capital projects within the level of current debt service being financed through the General Fund without an increase in the property tax rate. As debt service is retired, the savings will be reinvested into newly obligated debt to finance additional capital projects.

### **Stormwater Utility Fund**

The Stormwater Utility Fund is an enterprise fund established to implement the City's Stormwater Management Program. Revenues are generated through a stormwater fee to support the program efforts. FY 2020 will see the initial implementation of increased preventative maintenance of stormwater infrastructure, with future years seeing increased capital project and infrastructure spending. A one-time fund balance appropriation will be made in the amount of \$1.43 million for new staffing and equipment, with rate increases planned for recurring capital and infrastructure spending.

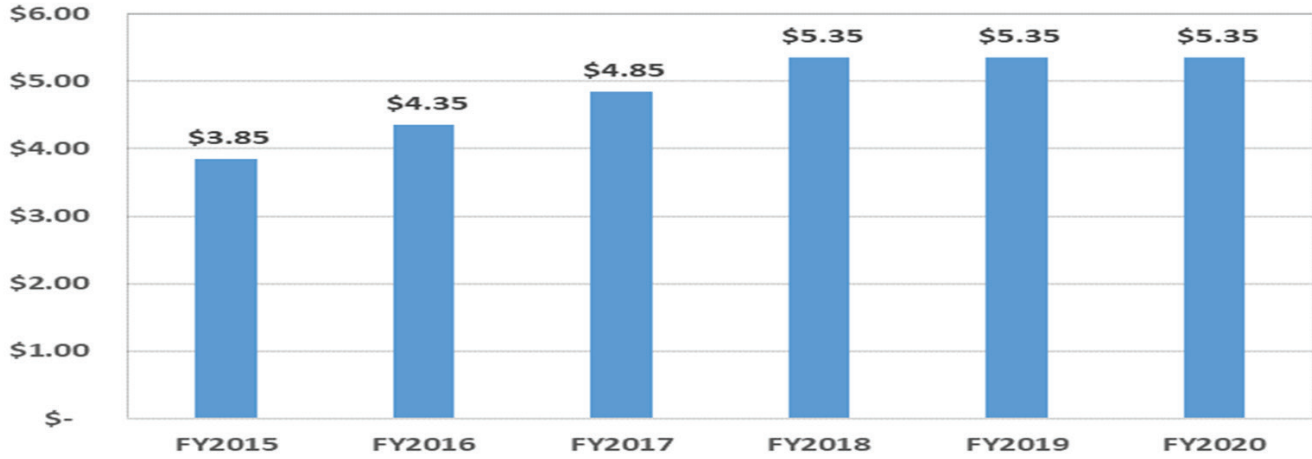
The preventive maintenance program represents the first step in the City's implementation of the Watershed Master Plan recommendations as formulated by the Stormwater Advisory Committee. The service levels will create a system of policies and procedures intended to create a higher level of oversight related to the maintenance and development of the City's stormwater infrastructure. The following is a summary of the service level goals established as part of the newly created preventive maintenance program:

- Inspection of 50% of new infrastructure. Under the current system only 10% of new infrastructure is being inspected
- Public channels cleaned every year. Under the current system public channels are cleaned every two years
- Catch basins cleaned and inspected every 2.5 years. Under the current system catch basins are cleaned and inspected every five years
- All pipes cleaned and inspected every seven years. Currently, pipes are cleaned and inspected on an as needed basis
- Utility audits performed so as to maximize revenue. Currently, utility audits are not being performed
- Full condition assessments performed every twenty years. Currently, condition assessments are not being performed.

The level of preventive maintenance included in the approved stormwater plan will require the addition of approximately 16 staff positions and investment in various pieces of capital equipment. The City will begin increasing staff during FY 2020 in anticipation of the preventive maintenance program being fully operational for FY 2021. Annual funding for preventive maintenance is projected to total approximately

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\$1.5 million, which will be funded through increases in stormwater fees that are scheduled to begin in FY 2021. The approved plan includes a \$1.00 increase in the monthly stormwater rate each year for four years. For FY 2020, the monthly stormwater rate remains constant at \$5.35 as summarized below:

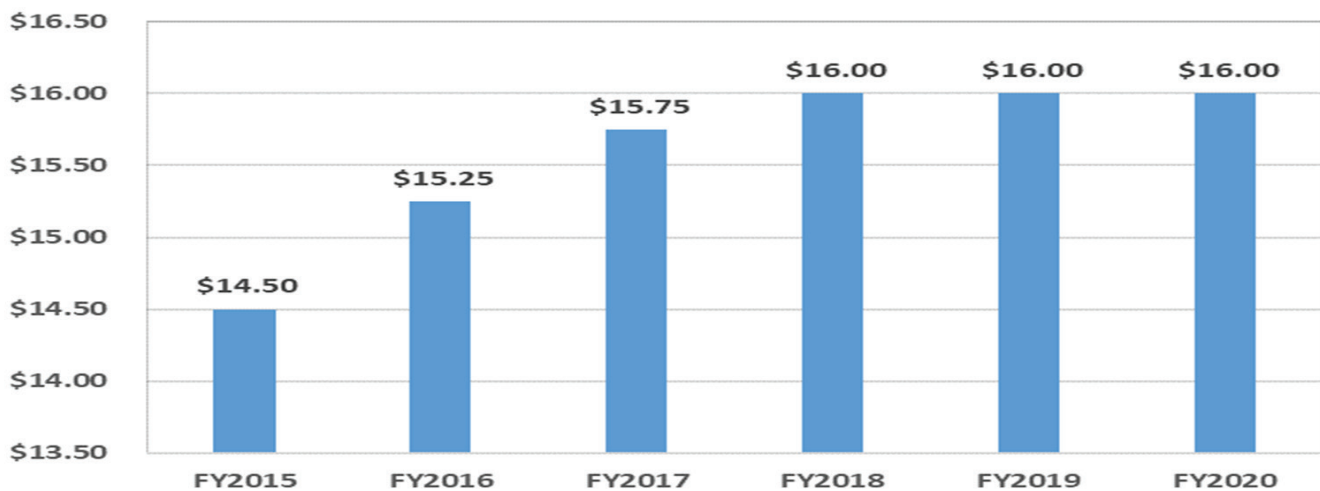


**Public Transportation Fund – Transit**

The majority of revenues for this fund are generated by federal grant income. For FY 2020, grant revenues are projected at \$2.1million, which is a minimal increase from current year \$2.09 million. The total budgeted amount for the fund are \$3.29 million.

**Sanitation Fund**

The City provides sanitation service including garbage, recycling, and yard waste collection weekly. The Sanitation Fund is an enterprise fund and collects for the services provided. The rates charged for curbside and multi-family service remain at \$16.00 per month as summarized below:



The budget for FY 2020 remains fairly constant at \$7.9 million as compared to the current year at \$7.8 million.

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### **Housing Fund**

The City receives funding from the US Department of Housing and Urban Development in the form of a Community Development Block Grant (CDBG) and HOME Investment Partnerships Program (HOME) to support the effort of providing decent, affordable housing within the community. The current budget for the fund is \$1.733 million including \$1.414 million in reimbursable grant funding. The City's CDBG and HOME allocations have increased roughly 10%, compared to the previous year allocations.

### **Health Fund**

The Health Fund is an Internal Service Fund used to account for revenues and expenses associated with the provision of health and dental insurance for employees and retirees of the City and other entities that participate in the City's health and dental self-insured program (i.e. Convention and Visitors Authority, Sheppard Memorial Library, Pitt-Greenville Airport Authority, and Greenville Housing Authority). The FY 2020 budget for this fund is \$14.0 million. When compared to current year, this is a 3% increase.

### **Vehicle Replacement Fund**

The Vehicle Replacement Fund is an Internal Service Fund used to account for revenues and expenditures associated with vehicles and other capital equipment purchased by the City's General Fund, Sanitation Fund, Stormwater Utility Fund, Fleet Fund, and Transit Fund. The FY 2020 budget for this fund totals \$4.700 million. This fund will receive the last installment of \$250,000 from the Sanitation Fund as repayment for a \$750,000 loan made in FY 2016.

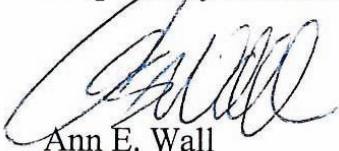
Due to the increased needs of the fund, department costs for vehicles over \$35,000 will be increased to 50% funding for FY 2020 as defined in the Financial Plan during budget deliberations in FY 2019.

### **Summary**

At the direction of the City Council, staff prepared a budget that brings revenue and expenditure projections together. Staff continues to monitor certain legislation changes proposed in the North Carolina General Assembly, as well as the Federal Government, which could have a significant impact on the projected municipal revenues and expenses.

I would like to thank the City department heads and staff for their dedication and commitment in the preparation of this budget. I would specifically like to recognize the contributions of Assistant City Manager, Michael Cowin; Director of Financial Services, Byron Hayes; and Financial Services Manager, Ramona Bowser.

Respectfully submitted,



Ann E. Wall  
City Manager



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# **Budget Ordinance**

FY 2019–2020 Operating Budget

ORDINANCE NO. 19-031  
CITY OF GREENVILLE, NORTH CAROLINA  
2019-2020 BUDGET ORDINANCE

THE CITY COUNCIL OF THE CITY OF GREENVILLE, NORTH CAROLINA, DOES ORDAIN:

Section I: Estimated Revenue. It is estimated that the following revenues will be available for the City of Greenville during the fiscal year beginning July 1, 2019 and ending June 30, 2020:

GENERAL FUND

Unrestricted Intergovernmental Revenues:		
Ad Valorem Taxes;		
Current Year Taxes - Operations	\$ 33,751,065	
Prior Year's Taxes and Penalties	555,885	
Subtotal		34,306,950
Sales Tax	\$ 20,404,423	
Rental Vehicle Gross Receipts	165,181	
Video Programming & Telecommunication Services Tax	869,544	
Utilities Franchise Tax	7,100,000	
Motor Vehicle Tax	1,568,863	
Other Unrestricted Intergovernmental Revenues	895,982	
Subtotal		31,003,993
Restricted Intergovernmental Revenues:		
Restricted Intergovernmental Revenues	\$ 597,674	
Powell Bill - State allocation payment	2,182,000	
Subtotal		2,779,674
Licenses, Permits, & Fees:		
Other Licenses, Permits & Fees	\$ 4,433,229	
Subtotal		4,433,229
Sales and Services:		
Rescue Service Transport	\$ 3,205,109	
Parking Violation Penalties	247,302	
Leased Parking & Meters	389,868	
Subtotal		3,842,279
Other Revenues:		
Sale of Property	\$ -	
Other Revenues Sources	864,187	
Subtotal		864,187
Investment Earnings:		
Interest on Investments	\$ 850,000	
Subtotal		850,000
Other Financing Sources:		
Transfer from Greenville Utilities Commission	\$ 6,639,369	
Subtotal		6,639,369
Fund Balance Appropriated:		
Appropriated Fund Balance - General	\$ 650,000	
Appropriated Fund Balance - Powell Bill	318,000	
Subtotal		968,000
TOTAL GENERAL FUND REVENUES		85,687,681



DEBT SERVICE FUND		
Occupancy Tax	\$	740,127
Transfer from General Fund		<u>4,819,754</u>
<b>TOTAL DEBT SERVICE FUND</b>		<b><u>\$ 5,559,881</u></b>
PUBLIC TRANSPORTATION FUND		
Grant Income	\$	2,107,543
Bus Fare / Ticket Sales		389,938
Other Revenues		-
Transfer from General Fund		790,551
Appropriated Fund Balance		<u>-</u>
<b>TOTAL TRANSPORTATION FUND</b>		<b><u>\$ 3,288,032</u></b>
FLEET MAINTENANCE FUND		
Fuel Markup	\$	1,219,789
Labor Fees		1,350,000
Parts Markup		1,356,425
Commercial Labor Markup		600,000
Other Revenue Sources		<u>35,180</u>
<b>TOTAL FLEET MAINTENANCE FUND</b>		<b><u>\$ 4,561,394</u></b>
SANITATION FUND		
Refuse Fees	\$	7,599,360
Cart and Dumpster		100,000
Other Revenues		<u>196,500</u>
<b>TOTAL SANITATION FUND</b>		<b><u>\$ 7,895,860</u></b>
STORMWATER MANAGEMENT UTILITY FUND		
Utility Fee	\$	5,941,000
Appropriated Fund Balance		<u>1,427,459</u>
<b>TOTAL STORMWATER MANAGEMENT UTILITY FUND</b>		<b><u>\$ 7,368,459</u></b>
COMMUNITY DEVELOPMENT HOUSING FUND		
CDBG Grant Income	\$	918,753
HOME Grant Income		495,622
Transfer from General Fund		<u>319,125</u>
<b>TOTAL COMMUNITY DEVELOPMENT HOUSING FUND</b>		<b><u>\$ 1,733,500</u></b>
HEALTH FUND		
Employer Contributions - City of Greenville	\$	9,142,572
Employee Contributions - City of Greenville		1,646,123
Retiree Contributions - City of Greenville		1,327,544
Other Health Sources		1,347,977
Appropriated Fund Balance		<u>539,168</u>
<b>TOTAL HEALTH FUND</b>		<b><u>\$ 14,003,384</u></b>

FACILITIES IMPROVEMENT FUND	
Transfer from General Fund	\$ 1,280,000
<b>TOTAL FACILITIES IMPROVEMENT FUND</b>	<b>\$ 1,280,000</b>

VEHICLE REPLACEMENT FUND	
Sale of Property	\$ 227,460
Transfer from Sanitation Fund	250,000
Transfer from Other Funds	4,171,719
Other Revenues	51,000
Appropriated Fund Balance	-
<b>TOTAL VEHICLE REPLACEMENT FUND</b>	<b>\$ 4,700,179</b>

CAPITAL RESERVE FUND	
Transfer from General Fund	\$ 390,000
<b>TOTAL CAPITAL RESERVE FUND</b>	<b>\$ 390,000</b>

<b>TOTAL ESTIMATED CITY OF GREENVILLE REVENUES</b>	<b>\$ 136,468,370</b>
----------------------------------------------------	-----------------------

SHEPPARD MEMORIAL LIBRARY FUND	
City of Greenville	\$ 1,308,057
Pitt County	654,028
Pitt County-Bethel/Winterville	12,000
Town of Bethel	21,108
Town of Winterville	165,300
State Aid	197,262
Desk/Copier Receipts	112,500
Interest Income	1,500
Other Revenues	32,000
Greenville Housing Authority	10,692
Appropriated Fund Balance	40,172
<b>TOTAL SHEPPARD MEMORIAL LIBRARY FUND</b>	<b>\$ 2,554,619</b>

PITT-GREENVILLE CONVENTION AND VISITORS AUTHORITY FUND	
Occupancy Tax (2%)	\$ 816,014
Occupancy Tax (1%)	408,007
Miscellaneous Revenue	275,000
Investment Earnings	482
Appropriated Fund Balance	99,579
<b>TOTAL PITT-GREENVILLE CONVENTION AND VISITORS AUTHORITY FUND</b>	<b>\$ 1,599,082</b>

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Section II: Appropriations. The following amounts are hereby appropriated for the operation of the City of Greenville and its activities for the fiscal year beginning July 1, 2019 and ending June 30, 2020:

GENERAL FUND	
Mayor & City Council	\$ 525,033
City Manager	2,302,683
City Clerk	284,263
City Attorney	531,965
Human Resources	2,883,262
Information Technology	3,216,356
Fire/Rescue	15,204,025
Financial Services	2,603,807
Police	25,173,859
Recreation & Parks	7,345,457
Public Works	10,189,970
Planning and Development	3,002,499
Other Post Employment Benefits	700,000
Contingency	100,000
Capital Improvement	1,797,902
Transfer to Other Funds	11,777,487
Indirect Cost Reimbursement	(1,950,887)
<b>TOTAL GENERAL FUND</b>	<b><u>\$ 85,687,681</u></b>
DEBT SERVICE FUND	
Debt Service	\$ 5,559,881
PUBLIC TRANSPORTATION FUND	
Public Transportation	\$ 3,288,032
FLEET MAINTENANCE FUND	
Fleet Maintenance	\$ 4,561,394
SANITATION FUND	
Sanitation Service	\$ 7,895,860
STORMWATER MANAGEMENT UTILITY FUND	
Stormwater Management	\$ 7,368,459

COMMUNITY DEVELOPMENT HOUSING FUND

Community Development Housing / CDBG \$ 1,733,500

HEALTH FUND

Health Fund \$ 14,003,384

FACILITIES IMPROVEMENT FUND

Facilities Improvement Fund \$ 1,280,000

VEHICLE REPLACEMENT FUND

Vehicle Replacement Fund \$ 4,700,179

CAPITAL RESERVE FUND

Transfer from General Fund	\$ 390,000	
<b>TOTAL CAPITAL RESERVE FUND</b>		<u>\$ 390,000</u>

**TOTAL CITY OF GREENVILLE APPROPRIATIONS** \$ 136,468,370

SHEPPARD MEMORIAL LIBRARY FUND

Sheppard Memorial Library \$ 2,554,619

PITT-GREENVILLE CONVENTION AND VISITORS AUTHORITY FUND

Pitt-Greenville Convention and Visitors Authority \$ 1,599,082

Section III: Encumbrances. Appropriations herein authorized and made shall have the amount of outstanding purchase orders of June 30, 2019, added to each appropriation as it appears in order to account for the expenditures in the fiscal year in which it was paid.

Section IV: Taxes Levied. There is hereby levied a tax rate of 52 cents per one hundred dollars (\$100) valuation of taxable properties, as listed for taxes as of January 1, 2019, 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.

Section V: Salaries.

(a) Salaries of Elected Officials. The annual salaries of the Mayor, Mayor Pro-Tem, and other members of the City Council shall be as follows:

Mayor	\$	13,900
Mayor Pro-Tem	\$	9,600
Council Members	\$	8,700

(b) Salary Cap of Greenville Utilities Commission Members. Pursuant to Section 4 of the Charter of the Greenville Utilities Commission of the City of Greenville, the monthly salaries of the members of the Greenville Utilities Commission shall not exceed the following caps:

Chair	\$	350
Member	\$	200

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Section VI: Amendments

(a) Pursuant to the General Statutes 159-15, this budget may be amended by submission of proposed changes to the City Council.

(b) Notwithstanding Subsection (a) above, the City Manager is authorized to transfer funds from one appropriation to another within the same fund in an amount not to exceed \$10,000. Any such transfers shall be reported to the City Council at its regular meeting and shall be entered in the minutes.

(c) In case of emergency which threatens the lives, health, or safety of the public, the City Manager may authorize expenditures in an amount necessary to meet the emergency so long as such amount does not exceed the amount in contingency accounts and the expenditure is reported to the City Council as soon as possible, and the appropriate budget amendments are submitted at the next regular meeting.

Section VII: The Manual of Fees, dated July 1, 2019, is adopted herein by reference.

Section VIII: Motor Vehicle Tax.


(a) Pursuant to provisions of General Statute 20-97 (b1) and Section 10-3-1 of the Code of Ordinances, City of Greenville, an annual motor vehicle tax in the amount of thirty dollars (\$30) is hereby levied upon any vehicle resident in the city.

Section IX: Community Development. The City Council does hereby authorize grant project funds for the operation of FY 2019-2020 CDBG Entitlement and Community Development Home Consortium programs under the Community Development Block Grant Program and Home Consortium Program for the primary purpose of housing rehabilitation and other stated expenditures.

Section X: Greenville Utilities Commission. The City Council adopts a separate ordinance for the budget of the Greenville Utilities Commission.

Section XI: Distribution. Copies of this ordinance shall be furnished to the City Manager and Director of Financial Services of the City of Greenville to be kept on file by them for their direction in disbursement of funds.

ADPOTED this the 13<sup>th</sup> day of June, 2019.

  
\_\_\_\_\_  
P. J. Connelly, Mayor

ATTEST:

  
\_\_\_\_\_  
Carol L. Barwick, City Clerk



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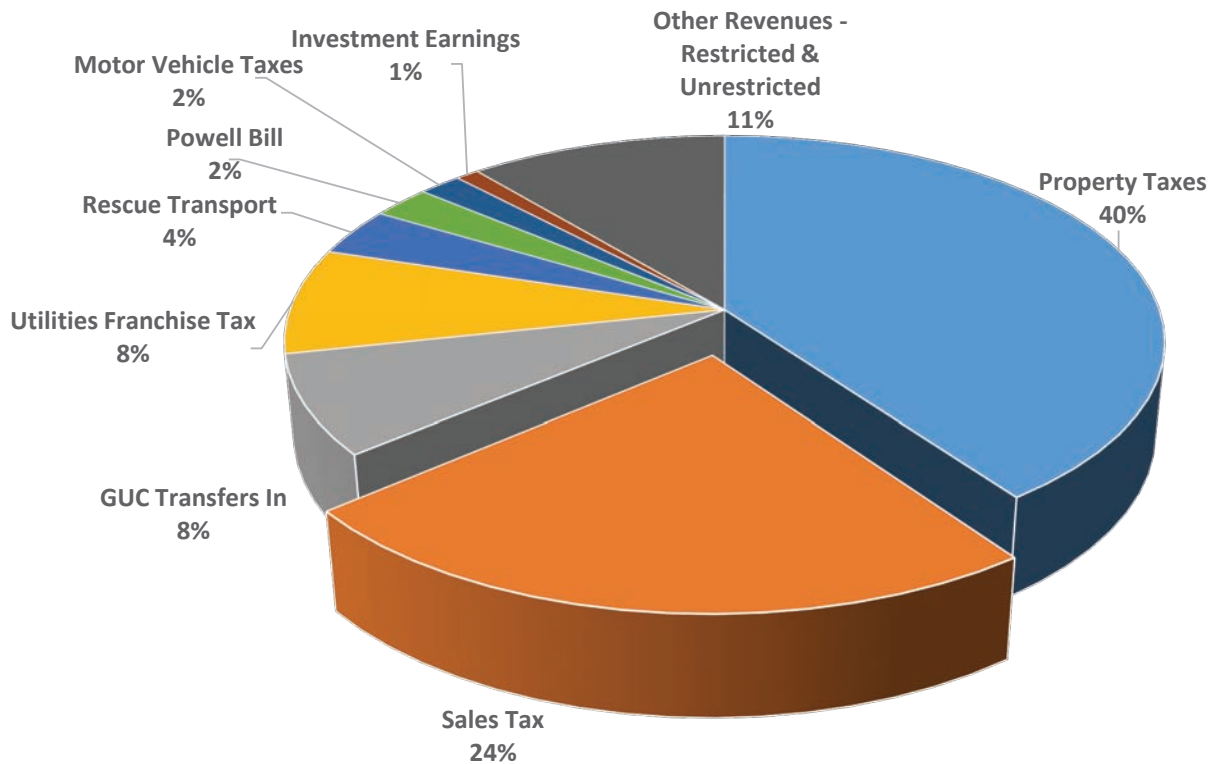
# General Fund

FY 2019–2020 Operating Budget

# REVENUES

**BUDGET ADOPTED FOR GENERAL FUND - REVENUE SUMMARY FOR FISCAL YEAR 2020**

REVENUE SOURCE	2017 ACTUAL	2018 ORIGINAL BUDGET	2019 ORIGINAL BUDGET	2020 FINANCIAL PLAN	2020 ADOPTED BUDGET
Property Taxes	\$ 31,977,626	\$ 32,750,000	\$ 33,722,500	\$ 34,786,629	\$ 34,306,950
Sales Tax	18,469,673	18,823,000	19,463,690	20,050,411	20,404,423
GUC Transfers In	6,661,899	6,651,919	6,731,296	6,770,725	6,639,369
Utilities Franchise Tax	6,827,761	7,102,077	7,000,000	7,100,000	7,100,000
Rescue Transport	2,692,167	3,127,484	3,643,346	3,758,054	3,205,109
Powell Bill - State Allocation	2,201,441	2,220,065	2,220,065	2,220,065	2,182,000
Motor Vehicle Taxes	1,407,660	1,503,457	1,508,522	1,538,693	1,568,863
Inspections	1,394,750	950,000	1,399,840	1,399,840	1,255,152
Recreation	1,851,389	1,999,487	1,231,826	1,243,876	1,243,876
Investment Earnings	381,105	500,000	500,000	500,000	850,000
All Other Revenues	6,989,568	5,207,966	6,192,916	5,490,186	5,963,939
<b>SUBTOTAL</b>	<b>\$ 80,855,039</b>	<b>\$ 80,835,455</b>	<b>\$ 83,614,001</b>	<b>\$ 84,858,479</b>	<b>\$ 84,719,681</b>
Appropriated Fund Balance					
General Fund	-	465,766	1,000,000	650,000	650,000
Powell Bill	-	712,578	379,935	379,935	318,000
<b>TOTAL</b>	<b>\$ 80,855,039</b>	<b>\$ 82,013,799</b>	<b>\$ 84,993,936</b>	<b>\$ 85,888,414</b>	<b>\$ 85,687,681</b>





# REVENUES

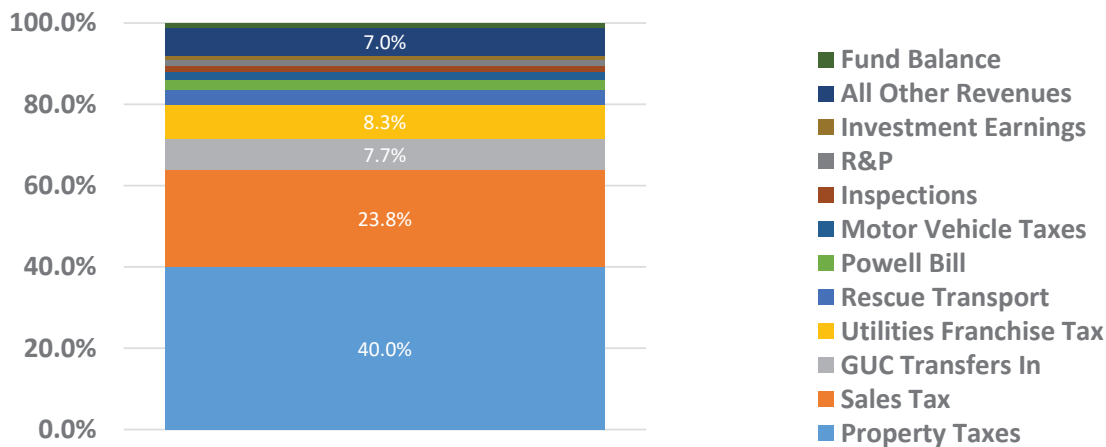
## BUDGET ADOPTED FOR GENERAL FUND - REVENUE DETAIL FOR FISCAL YEAR 2020

REVENUE SOURCE	2017 ACTUAL	2018 ORIGINAL BUDGET	2019 ORIGINAL BUDGET	2020 FINANCIAL PLAN	2020 ADOPTED BUDGET
<b>Unrestricted Intergovernmental Property Taxes</b>					
Current Year Taxes	\$ 29,152,393	\$ 29,944,490	\$ 30,528,008	\$ 31,528,247	\$ 31,048,568
Motor Vehicle Taxes	3,016,063	2,965,692	3,166,299	3,229,625	3,229,625
Prior Year Taxes	268,998	149,082	359,618	366,810	366,810
Tax Interest & Penalties	145,178	187,460	185,367	189,075	189,074
Tax Discounts	(500,833)	(412,281)	(428,937)	(437,516)	(437,516)
Tax Refunds	(104,174)	(84,443)	(87,854)	(89,612)	(89,612)
<b>SUBTOTAL</b>	<b>\$ 31,977,626</b>	<b>\$ 32,750,000</b>	<b>\$ 33,722,500</b>	<b>\$ 34,786,629</b>	<b>\$ 34,306,950</b>
<b>Other Unrestricted Intergovernmental</b>					
Sales Taxes	\$ 18,469,673	\$ 18,823,000	\$ 19,463,690	\$ 20,050,411	\$ 20,404,423
Rental Vehicle - Gross Receipts	152,527	133,378	160,370	165,181	165,181
Video Program & Supplemental PEG	875,412	923,767	860,935	869,544	869,544
Motor Vehicle Fee	1,407,660	1,503,457	1,508,522	1,538,693	1,568,863
Payment in Lieu of Taxes	52	51,075	67,470	68,819	68,819
State Fire Protection	387,490	390,000	393,900	397,839	397,839
Utilities Franchise Tax	6,827,761	7,102,077	7,000,000	7,100,000	7,100,000
Beer & Wine	403,408	437,266	425,073	429,324	429,324
<b>SUBTOTAL</b>	<b>\$ 28,523,983</b>	<b>\$ 29,364,020</b>	<b>\$ 29,879,960</b>	<b>\$ 30,619,811</b>	<b>\$ 31,003,993</b>
<b>Restricted Intergovernmental</b>					
Traffic Control Lights Maintenance	\$ 118,411	\$ 157,000	\$ 157,000	\$ 157,000	\$ 158,021
Street Sweeper Agreement	259,068	25,035	25,035	25,035	25,035
Powell Bill State Allocation	2,201,441	2,220,065	2,220,065	2,220,065	2,182,000
Special State/Federal/Local Grants	379,302	13,186	503,000	-	-
Controlled Substance Tax	(701)	-	-	-	-
Section 104 F Planning Grant MPO	254,761	225,280	605,647	332,618	414,618
<b>SUBTOTAL</b>	<b>\$ 3,212,282</b>	<b>\$ 2,640,566</b>	<b>\$ 3,510,747</b>	<b>\$ 2,734,718</b>	<b>\$ 2,779,674</b>
<b>Licenses, Permits &amp; Fees</b>					
Privilege Licenses	\$ 100	\$ -	\$ -	\$ -	\$ -
Inspection Division Permits	1,394,750	950,000	1,399,840	1,399,840	1,255,152
Planning Fees	139,045	110,721	142,960	145,819	174,834
Recreation Department Activity Fees	1,851,389	1,999,487	1,231,826	1,243,876	1,243,876
Police Fees	698,201	1,229,621	1,136,903	1,170,110	1,517,848
Engineering Fees	20,999	14,508	33,527	33,862	27,019
Fire/Rescue Fees	187,036	208,455	214,500	214,500	214,500
<b>SUBTOTAL</b>	<b>\$ 4,291,520</b>	<b>\$ 4,512,792</b>	<b>\$ 4,159,556</b>	<b>\$ 4,208,007</b>	<b>\$ 4,433,229</b>

# REVENUES

## BUDGET ADOPTED FOR GENERAL FUND - REVENUE DETAIL FOR FISCAL YEAR 2020

REVENUE SOURCE	2017 ACTUAL	2018 ORIGINAL BUDGET	2019 ORIGINAL BUDGET	2020 FINANCIAL PLAN	2020 ADOPTED BUDGET
<b>Sales &amp; Services</b>					
Rescue Service Transport	\$ 2,692,167	\$ 3,127,484	\$ 3,643,346	\$ 3,758,054	\$ 3,205,109
Leased Parking & Meters	202,513	178,386	294,803	302,933	389,868
Parking Violations	265,539	216,363	375,000	378,750	247,302
<b>SUBTOTAL</b>	<b>\$ 3,160,219</b>	<b>\$ 3,522,233</b>	<b>\$ 4,313,149</b>	<b>\$ 4,439,737</b>	<b>\$ 3,842,279</b>
<b>Other Revenues</b>					
Sale of Property	\$ 1,514,271	\$ 26,016	\$ 26,536	\$ 27,067	\$ -
Other Revenue	1,045,316	767,909	770,257	771,785	864,187
<b>SUBTOTAL</b>	<b>\$ 2,559,586</b>	<b>\$ 793,925</b>	<b>\$ 796,793</b>	<b>\$ 798,852</b>	<b>\$ 864,187</b>
<b>Investment Earnings</b>					
Investment Earnings	\$ 381,105	\$ 500,000	\$ 500,000	\$ 500,000	\$ 850,000
<b>Other Financing Sources</b>					
Transfer in GUC	\$ 6,661,899	\$ 6,651,919	\$ 6,731,296	\$ 6,770,725	\$ 6,639,369
Transfer from Capital Reserve	-	-	-	-	-
Transfer from Housing	-	100,000	-	-	-
Transfer from Sanitation	-	-	-	-	-
Other Transfers	86,818	-	-	-	-
<b>SUBTOTAL</b>	<b>\$ 6,748,717</b>	<b>\$ 6,751,919</b>	<b>\$ 6,731,296</b>	<b>\$ 6,770,725</b>	<b>\$ 6,639,369</b>
<b>Fund Balance Appropriated</b>					
Appropriated Fund Balance - General	-	465,766	1,000,000	650,000	650,000
Appropriated Fund Balance - Powell Bill	-	712,578	379,935	379,935	318,000
<b>SUBTOTAL</b>	<b>\$ -</b>	<b>\$ 1,178,344</b>	<b>\$ 1,379,935</b>	<b>\$ 1,029,935</b>	<b>\$ 968,000</b>
<b>GENERAL FUND REVENUE TOTAL</b>	<b>\$ 80,855,039</b>	<b>\$ 82,013,799</b>	<b>\$ 84,993,936</b>	<b>\$ 85,888,414</b>	<b>\$ 85,687,681</b>

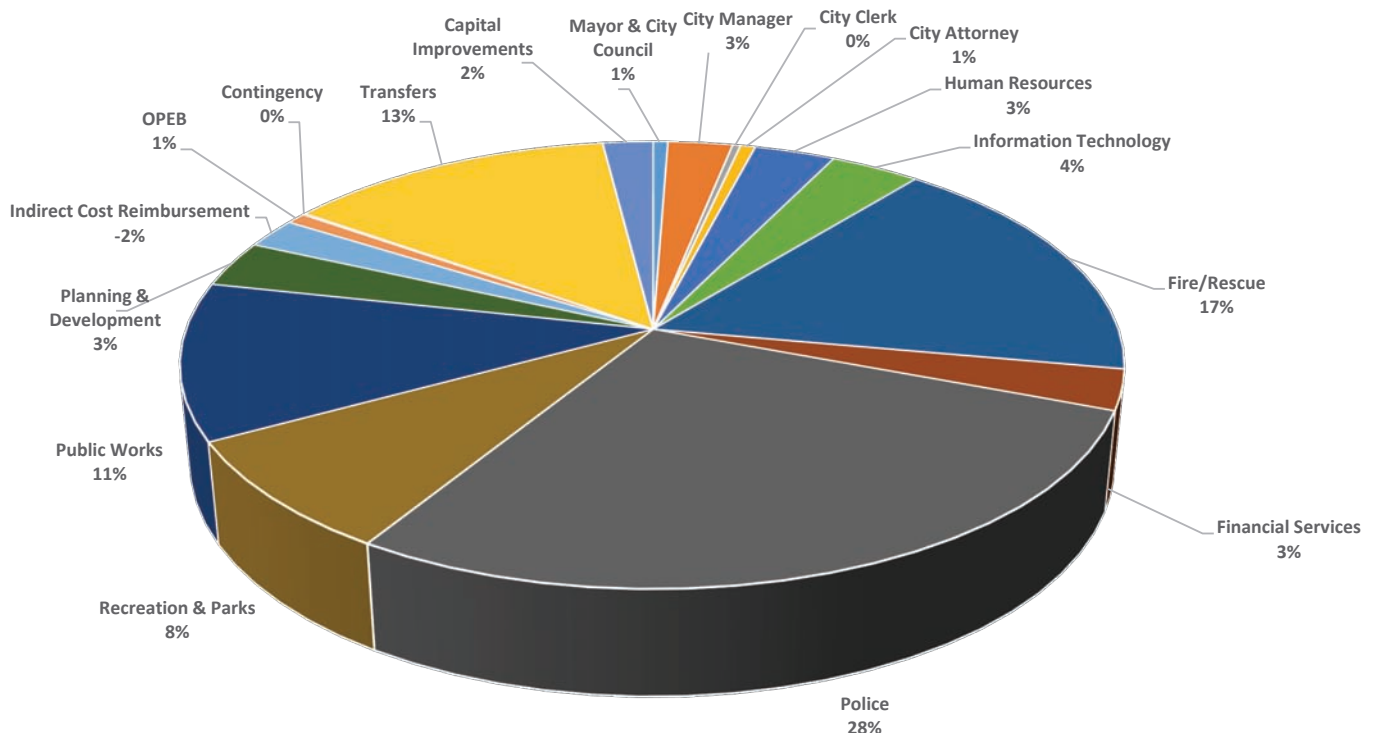


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# EXPENSES

## BUDGET ADOPTED FOR GENERAL FUND - EXPENSE BY DEPARTMENT FOR FISCAL YEAR 2020

DEPARTMENT	2017 ACTUAL	2018 ORIGINAL BUDGET	2019 ORIGINAL BUDGET	2020 FINANCIAL PLAN	2020 ADOPTED BUDGET
Mayor & City Council	\$ 411,076	\$ 457,998	\$ 430,586	\$ 493,490	\$ 525,033
City Manager	2,383,711	2,070,618	2,496,657	2,563,326	2,302,683
City Clerk	248,789	265,083	275,649	282,064	284,263
City Attorney	457,682	460,767	509,349	529,134	531,965
Human Resources	2,627,508	2,790,698	2,855,170	2,869,086	2,883,262
Information Technology	2,845,527	2,993,452	3,151,566	3,273,997	3,216,356
Fire/Rescue	13,545,750	14,023,486	14,689,593	15,189,525	15,204,025
Financial Services	2,442,784	2,428,481	2,481,422	2,505,675	2,603,807
Police	23,186,751	24,757,355	25,091,055	25,531,404	25,173,859
Recreation & Parks	7,503,495	7,573,949	7,181,175	7,290,857	7,345,457
Public Works	8,303,698	9,671,950	9,999,525	10,131,952	10,189,970
Planning & Development	2,465,175	2,562,292	2,848,068	2,886,155	3,002,499
<b>TOTAL BY DEPARTMENT</b>	<b>\$ 66,421,946</b>	<b>\$ 70,056,129</b>	<b>\$ 72,009,816</b>	<b>\$ 73,546,664</b>	<b>\$ 73,263,179</b>
Indirect Cost Reimbursement	\$ (1,311,578)	\$ (1,459,519)	\$ (1,950,887)	\$ (1,950,887)	\$ (1,950,887)
Other Post Employment Benefits	500,000	500,000	600,000	700,000	700,000
Contingency	-	200,000	121,500	100,000	100,000
<b>TOTAL EXPENSES BY DEPARTMENT</b>	<b>\$ 65,610,368</b>	<b>\$ 69,296,610</b>	<b>\$ 70,780,429</b>	<b>\$ 72,395,777</b>	<b>\$ 72,112,292</b>
Transfers to Other Funds	\$ 14,010,301	\$ 10,616,558	\$ 11,638,684	\$ 11,354,735	\$ 11,777,487
Total Capital Improvements	2,255,396	2,100,631	2,574,821	2,137,902	1,797,902
<b>TOTAL GENERAL FUND</b>	<b>\$ 81,876,065</b>	<b>\$ 82,013,799</b>	<b>\$ 84,993,934</b>	<b>\$ 85,888,414</b>	<b>\$ 85,687,681</b>



# EXPENSES

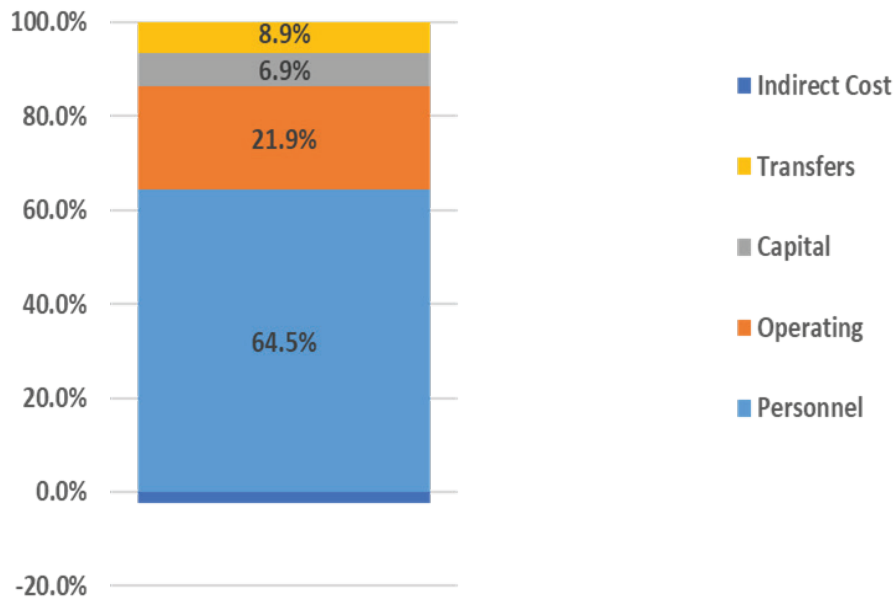
**BUDGET ADOPTED FOR GENERAL FUND - EXPENSE DETAIL FOR FISCAL YEAR 2020**

	2017 ACTUAL	2018 ORIGINAL BUDGET	2019 ORIGINAL BUDGET	2020 FINANCIAL PLAN	2020 ADOPTED BUDGET
<b>Personnel</b>					
Regular Salaries	\$ 32,865,058	\$ 35,258,772	\$ 36,085,230	\$ 36,934,411	\$ 36,203,332
Overtime Salaries	1,589,418	1,456,762	1,540,270	1,540,270	1,540,270
Off-Duty	283,905	237,838	295,000	295,000	295,000
Allowances	439,647	459,540	472,740	472,740	475,142
FICA	2,557,502	2,703,818	2,566,717	2,644,301	2,662,133
Retirement	2,499,349	2,732,279	2,521,584	2,610,776	3,208,426
Health Insurance	8,129,114	8,691,174	8,445,610	8,538,589	8,512,157
Group Life Insurance	174,022	140,398	110,698	112,301	76,398
Workers Compensation	563,262	559,512	610,000	610,000	610,000
Education/Training Assistance	39,569	30,000	33,026	33,026	33,026
401K Retirement	844,722	903,386	1,026,359	1,045,983	986,943
Other Personnel Expenses	171,794	92,209	653,015	653,015	659,941
<b>TOTAL PERSONNEL</b>	<b>\$ 50,157,362</b>	<b>\$ 53,265,688</b>	<b>\$ 54,360,249</b>	<b>\$ 55,490,412</b>	<b>\$ 55,262,768</b>
<b>Operating</b>					
Advertising	\$ 94,656	\$ 117,177	\$ 115,253	\$ 120,670	\$ 120,670
Building Maintenance	340,346	237,885	345,608	349,608	349,608
Computer Hardware	271,956	320,312	206,095	247,122	282,653
Computer Software	596,213	624,947	808,886	810,297	847,363
Contingency	-	200,000	121,500	100,000	100,000
Contracted Services	3,695,887	3,830,652	3,774,738	3,833,610	3,749,908
Copier Maintenance	48,037	57,807	52,614	53,058	53,058
Dues & Subscriptions	200,259	192,714	209,152	223,093	223,093
Elections	-	75,000	-	75,000	89,606
Equipment Maintenance	113,669	216,412	207,500	211,968	211,968
F/R General Expenses	156,648	187,759	163,905	182,000	182,000
Fleet Labor	1,114,070	916,357	1,075,668	1,110,939	1,110,939
Fleet Service Fixed Cost	1,036,866	1,036,866	1,059,817	1,063,254	1,063,254
Fuel	580,530	689,700	653,559	670,873	670,873
General Insurance Liability	534,051	531,000	550,000	550,000	550,000
Grants/Donations	208,969	74,600	205,100	205,100	205,100
Laundry & Cleaning	29,006	27,802	33,602	35,102	35,102
OPEB	500,000	500,000	600,000	700,000	700,000
Other Expense	1,266,403	1,000,452	1,184,067	1,129,714	1,119,714
Postage	42,333	58,000	50,000	50,000	40,000
Printing	56,138	91,709	92,738	96,083	90,546
Professional Services	19,992	32,000	32,853	32,515	32,515
Property & Casualty Loss	104,710	280,000	400,000	400,000	400,000
Radio Maintenance	150,760	154,741	169,217	176,957	176,957
Street Light	1,380,608	1,550,840	1,438,014	1,452,394	1,452,394
Supplies & Materials	1,536,480	1,609,171	1,878,962	1,997,978	1,944,863
Telephone	268,655	308,989	344,513	347,473	366,783
Travel/Training	371,583	340,621	400,547	406,630	406,630
Uniforms	262,122	298,060	325,500	334,000	334,000

# EXPENSES

## BUDGET ADOPTED FOR GENERAL FUND - EXPENSE DETAIL FOR FISCAL YEAR 2020

	2017 ACTUAL	2018 ORIGINAL BUDGET	2019 ORIGINAL BUDGET	2020 FINANCIAL PLAN	2020 ADOPTED BUDGET
<b>Operating Continued</b>					
Utilities	1,059,583	1,185,314	1,149,000	1,152,700	1,152,700
Vehicle Maintenance	724,057	743,554	722,661	738,114	738,114
<b>TOTAL OPERATING</b>	<b>\$ 16,764,584</b>	<b>\$ 17,490,441</b>	<b>\$ 18,371,069</b>	<b>\$ 18,856,252</b>	<b>\$ 18,800,411</b>
<b>Capital</b>					
Capital Improvements	2,255,396	2,100,631	2,484,821	2,047,902	1,797,902
<b>TOTAL CAPITAL</b>	<b>\$ 2,255,396</b>	<b>\$ 2,100,631</b>	<b>\$ 2,484,821</b>	<b>\$ 2,047,902</b>	<b>\$ 1,797,902</b>
<b>Transfers</b>					
Facilities Improvement Program	\$ 1,590,000	\$ 1,542,000	\$ 1,400,000	\$ 1,400,000	\$ 1,280,000
Street Improvement Program	1,700,000	2,200,000	2,500,000	2,500,000	2,500,000
Debt Service Fund	4,812,928	4,737,002	4,737,002	4,737,002	4,819,754
Sheppard Memorial Library	1,197,058	1,232,969	1,269,958	1,308,057	1,308,057
Housing	292,684	300,806	309,830	319,125	319,125
Transit	565,269	603,781	771,894	790,551	790,551
Capital Reserve	467,119	-	740,000	390,000	390,000
Imperial Site Project	1,040,000	-	-	-	-
Rec & Parks Capital Projects	410,000	-	-	-	120,000
Public Works Capital Projects	1,935,243	-	-	-	250,000
<b>TOTAL TRANSFERS</b>	<b>14,010,301</b>	<b>10,616,558</b>	<b>11,728,684</b>	<b>11,444,735</b>	<b>11,777,487</b>
Indirect Cost Reimbursement	(1,311,578)	(1,459,519)	(1,950,887)	(1,950,887)	(1,950,887)
<b>TOTAL EXPENDITURES</b>	<b>\$ 81,876,065</b>	<b>\$ 82,013,799</b>	<b>\$ 84,993,936</b>	<b>\$ 85,888,414</b>	<b>\$ 85,687,681</b>





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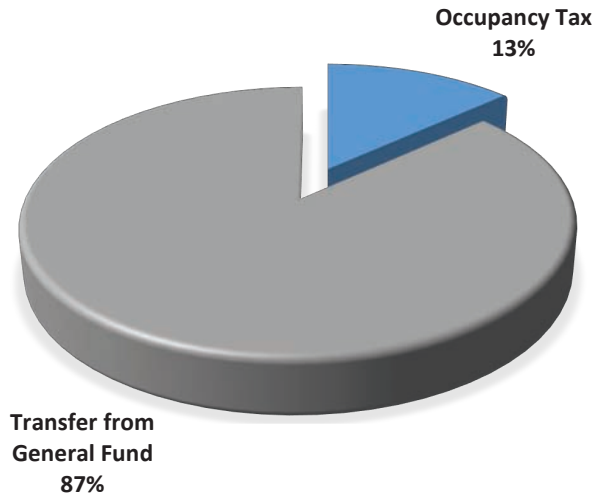
# Other Funds

FY 2019–2020 Operating Budget

# DEBT SERVICE

The Debt Service Fund accounts for the payment of the City's debt. When payments are due, the General Fund transfers the needed funds into this fund for payment.

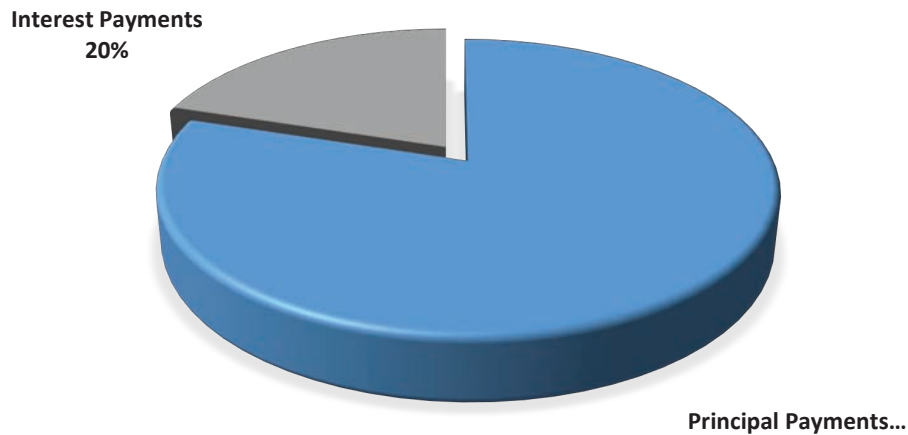
REVENUES	2017 ACTUAL	2018 ORIGINAL BUDGET	2019 ORIGINAL BUDGET	2020 FINANCIAL PLAN	2020 ADOPTED BUDGET
Occupancy Tax	\$ 765,973	\$ 711,932	\$ 726,490	\$ 740,127	\$ 740,127
Transfer from Powell Bill	72,603	73,299	-	-	-
Transfer from General Fund	4,740,325	4,663,703	4,737,002	4,737,002	4,819,754
Energy Efficient Refund	34,543	-	-	-	-
Investment Earnings	13,282	-	-	-	-
<b>TOTAL</b>	<b>\$ 5,626,726</b>	<b>\$ 5,448,934</b>	<b>\$ 5,463,492</b>	<b>\$ 5,477,129</b>	<b>\$ 5,559,881</b>





# DEBT SERVICE

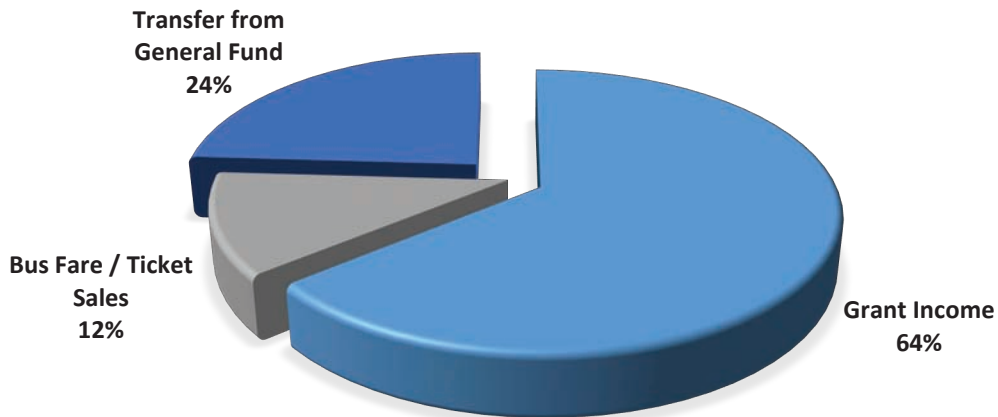
EXPENSES	2017 ACTUAL	2018 ORIGINAL BUDGET	2019 ORIGINAL BUDGET	2020 FINANCIAL PLAN	2020 ADOPTED BUDGET
Principal Payments	\$ 3,927,446	\$ 4,682,088	\$ 4,433,476	\$ 4,526,269	\$ 4,439,631
Interest Payments	1,039,266	766,846	1,030,016	950,860	1,120,250
Closing Costs	11,651	-	-	-	-
<b>TOTAL</b>	<b>\$ 4,978,363</b>	<b>\$ 5,448,934</b>	<b>\$ 5,463,492</b>	<b>\$ 5,477,129</b>	<b>\$ 5,559,881</b>



# TRANSIT

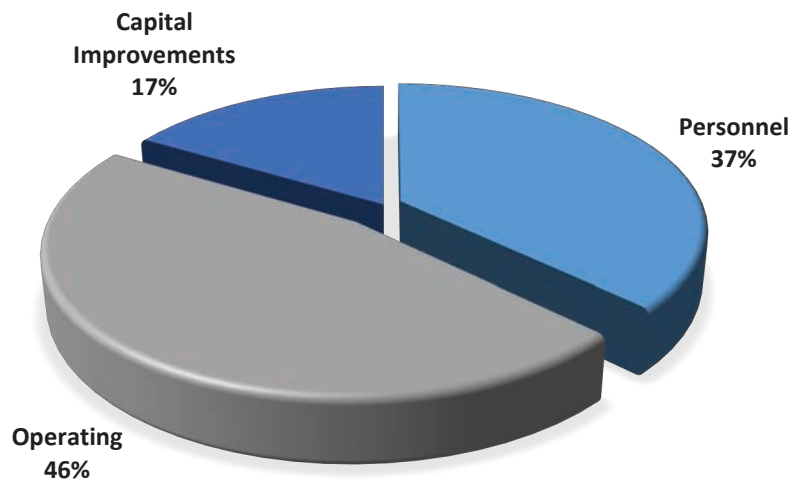
Planning activities remain approximately the same and are reimbursed at 80% from Federal funds. Federal operating funding remains at 50% of the total. Capital items and ADA service and preventative maintenance items requested are reimbursable at 80% Federal share.

REVENUES	2017 ACTUAL	2018 ORIGINAL BUDGET	2019 ORIGINAL BUDGET	2020 FINANCIAL PLAN	2020 ADOPTED BUDGET
Grant Income	\$ 1,462,706	\$ 1,757,197	\$ 2,098,993	\$ 2,107,543	\$ 2,107,543
Bus Fare / Ticket Sales	238,517	380,014	379,035	389,938	389,938
Transfer from General Fund	565,269	603,781	771,894	790,551	790,551
Other Revenues	2,625	-	-	-	-
Appropriated Fund Balance	-	117,399	-	-	-
<b>TOTAL</b>	<b>\$ 2,269,117</b>	<b>\$ 2,858,391</b>	<b>\$ 3,249,922</b>	<b>\$ 3,288,032</b>	<b>\$ 3,288,032</b>



# TRANSIT

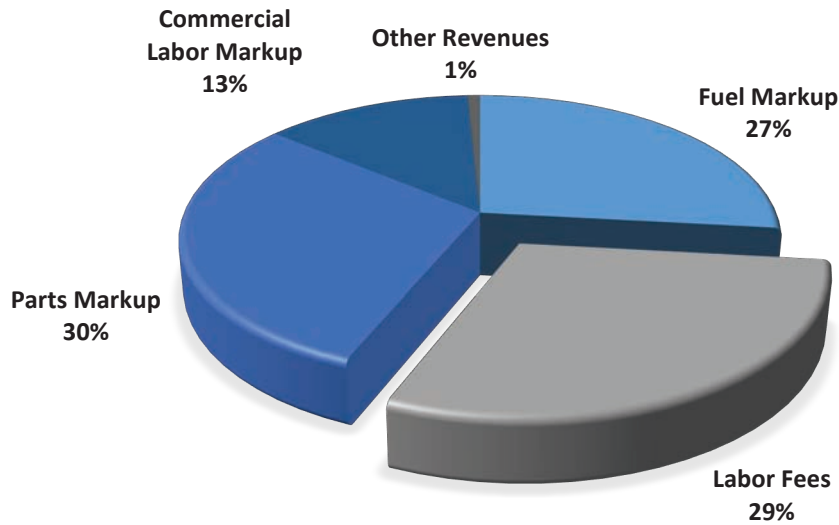
EXPENSES	2018		2019		2020	
	2017 ACTUAL	ORIGINAL BUDGET	ORIGINAL BUDGET	FINANCIAL PLAN	2020 ADOPTED BUDGET	
Personnel	\$ 1,224,564	\$ 1,177,241	\$ 1,157,856	\$ 1,180,747	\$ 1,220,900	
Operating	820,813	1,141,561	1,564,037	1,564,499	1,524,346	
Capital Improvements	299,721	539,589	528,029	542,786	542,786	
Other	125,650	-	-	-	-	
<b>TOTAL</b>	<b>\$ 2,470,748</b>	<b>\$ 2,858,391</b>	<b>\$ 3,249,922</b>	<b>\$ 3,288,032</b>	<b>\$ 3,288,032</b>	



# FLEET

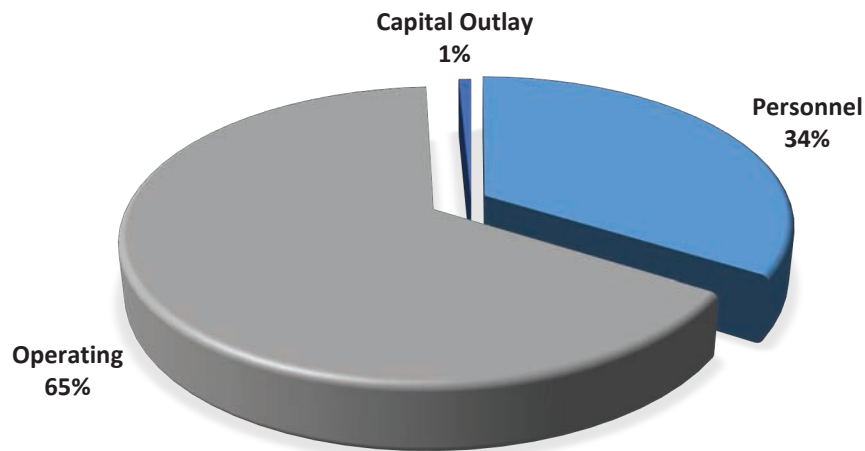
The Fleet Maintenance Fund has been established as an internal service fund to account for charge-backs to the respective departments of the City for labor, fuel, and parts for items needed to maintain City vehicles. The creation of this fund will assist the City in more accurately reflecting the true costs of the vehicle maintenance by department.

REVENUES	2017 ACTUAL	2018 ORIGINAL BUDGET	2019 ORIGINAL BUDGET	2020 FINANCIAL PLAN	2020 ADOPTED BUDGET
Fuel Markup	\$ 1,070,366	\$ 1,222,336	\$ 1,190,882	\$ 1,219,789	\$ 1,219,789
Labor Fees	1,393,182	1,136,773	1,411,373	1,453,714	1,350,000
Parts Markup	1,302,579	1,471,233	1,329,829	1,356,425	1,356,425
Commercial Labor Markup	519,565	496,796	464,742	478,684	600,000
Other Revenues	2,342	9,933	34,330	35,180	35,180
<b>TOTAL</b>	<b>\$ 4,288,034</b>	<b>\$ 4,337,071</b>	<b>\$ 4,431,156</b>	<b>\$ 4,543,792</b>	<b>\$ 4,561,394</b>



# FLEET

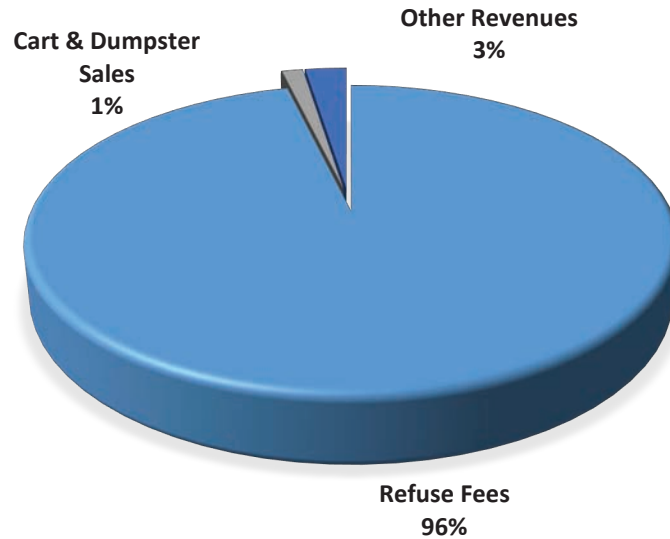
EXPENSES	2017 ACTUAL	2018 ORIGINAL BUDGET	2019 ORIGINAL BUDGET	2020 FINANCIAL PLAN	2020 ADOPTED BUDGET
Personnel	\$ 1,509,416	\$ 1,466,383	\$ 1,504,692	\$ 1,540,262	\$ 1,543,856
Operating	2,651,133	2,870,688	2,895,464	2,968,530	2,982,538
Capital Outlay	13,493	-	31,000	35,000	35,000
Other	37,624	-	-	-	-
<b>TOTAL</b>	<b>\$ 4,211,666</b>	<b>\$ 4,337,071</b>	<b>\$ 4,431,156</b>	<b>\$ 4,543,792</b>	<b>\$ 4,561,394</b>



# SANITATION

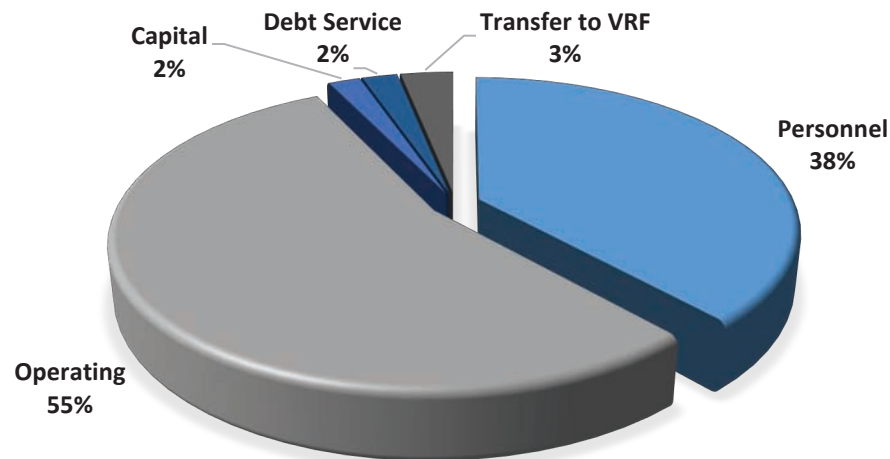
The Sanitation Fund is established to account for the user charges, fees, and all operating costs associated with the operation of the Sanitation Division operated through the Public Works Department of the City. The Sanitation Division offers comprehensive solid waste services such as garbage, recyclable, bulky trash, leaf collection, as well as mosquito and rodent control.

REVENUES	2017 ACTUAL	2018 ORIGINAL BUDGET	2019 ORIGINAL BUDGET	2020 FINANCIAL PLAN	2020 ADOPTED BUDGET
Refuse Fees	\$ 6,997,377	\$ 7,449,600	\$ 7,524,096	\$ 7,599,360	\$ 7,599,360
Cart & Dumpster Sales	108,118	94,880	122,500	122,500	100,000
Other Revenues	96,435	74,806	196,500	196,500	196,500
<b>TOTAL</b>	<b>\$ 7,201,930</b>	<b>\$ 7,619,286</b>	<b>\$ 7,843,096</b>	<b>\$ 7,918,360</b>	<b>\$ 7,895,860</b>



# SANITATION

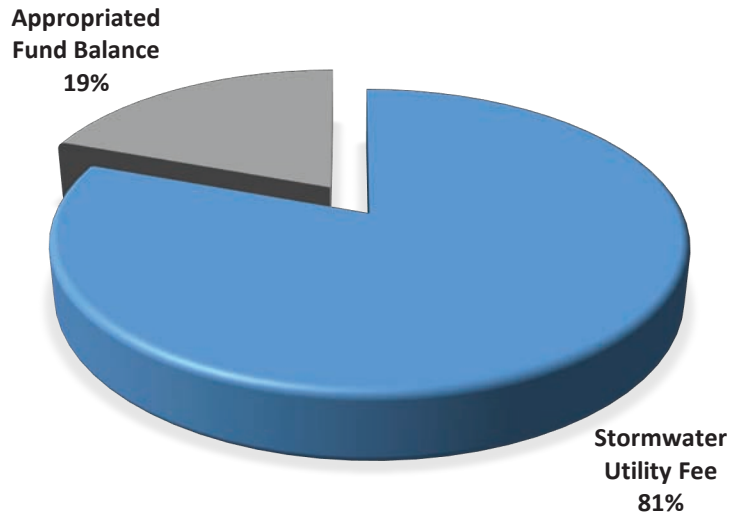
EXPENSES	2017 ACTUAL	2018 ORIGINAL BUDGET	2019 ORIGINAL BUDGET	2020 FINANCIAL PLAN	2020 ADOPTED BUDGET
Personnel	\$ 2,945,638	\$ 3,135,859	\$ 2,833,368	\$ 2,898,622	\$ 3,024,516
Operating	3,680,211	3,963,668	4,489,969	4,499,979	4,302,494
Capital	30,210	101,606	150,000	150,000	150,000
Debt Service	24,437	168,153	119,759	119,759	168,850
Transfer to VRF	237,816	250,000	250,000	250,000	250,000
Transfer to General Fund	35,620	-	-	-	-
<b>TOTAL</b>	<b>\$ 6,918,312</b>	<b>\$ 7,619,286</b>	<b>\$ 7,843,096</b>	<b>\$ 7,918,360</b>	<b>\$ 7,895,860</b>



# STORMWATER

The Stormwater Utility Fund is an enterprise fund established to implement the City's Stormwater Management Program. Revenue for this program is generated through a Stormwater fee paid by citizens owning improved property with buildings, parking lots, driveways, etc. The Stormwater Management Program is implemented through the Public Works Department's Engineering and Street Maintenance Divisions. It is directed at compliance with Federal and State environmental regulations through the implementation of local development regulations, capital improvements, and storm drain maintenance.

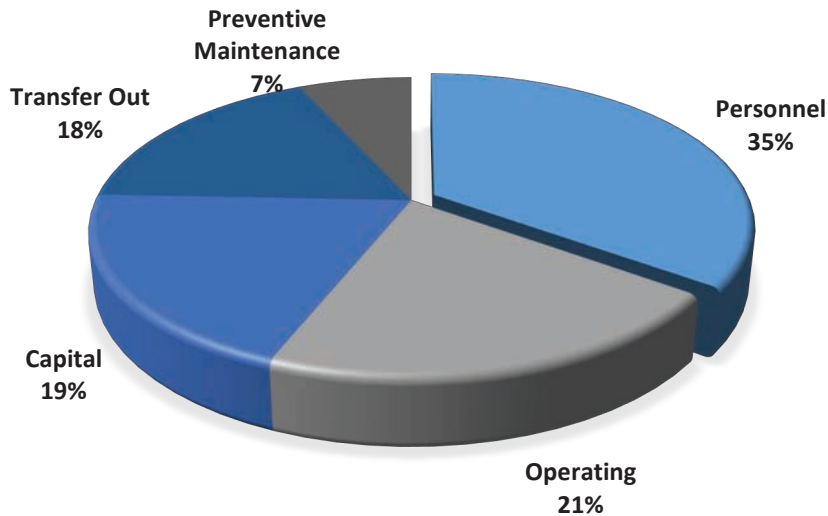
REVENUES	2017 ACTUAL	2018 ORIGINAL BUDGET	2019 ORIGINAL BUDGET	2020 FINANCIAL PLAN	2020 ADOPTED BUDGET
Stormwater Utility Fee	\$ 5,454,608	\$ 5,928,998	\$ 5,882,000	\$ 5,941,000	\$ 5,941,000
Appropriated Fund Balance	-	-	-	-	1,427,459
Other Revenue	550	-	-	-	-
Transfer from General Fund	7,000	-	-	-	-
<b>TOTAL</b>	<b>\$ 5,462,158</b>	<b>\$ 5,928,998</b>	<b>\$ 5,882,000</b>	<b>\$ 5,941,000</b>	<b>\$ 7,368,459</b>





# STORMWATER

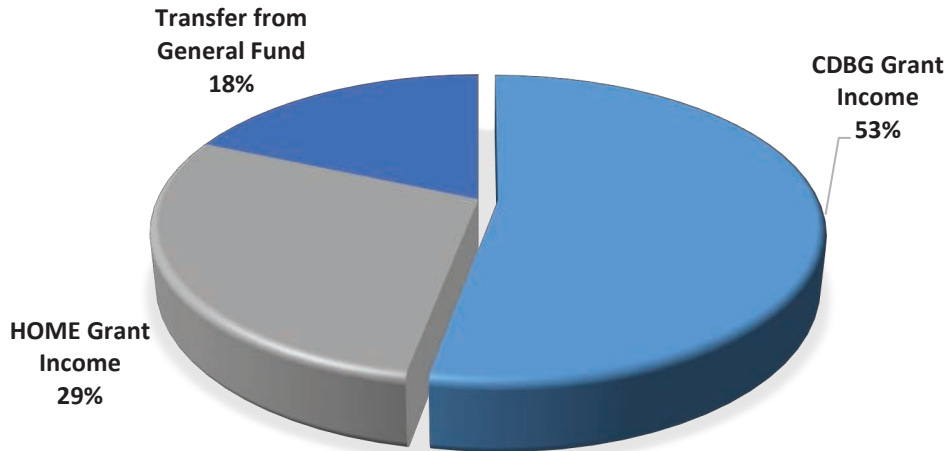
EXPENSES	2017 ACTUAL	2018 ORIGINAL BUDGET	2019 ORIGINAL BUDGET	2020 FINANCIAL PLAN	2020 ADOPTED BUDGET
Personnel	\$ 1,249,446	\$ 1,487,637	\$ 1,611,281	\$ 1,650,187	\$ 2,577,646
Operating	988,726	1,398,361	1,589,147	1,557,283	1,557,283
Capital	174,539	3,043,000	1,385,307	1,437,265	1,437,265
Transfer Out	574,331	-	1,296,265	1,296,265	1,296,265
Preventive Maintenance	-	-	-	-	500,000
<b>TOTAL</b>	<b>\$ 2,987,042</b>	<b>\$ 5,928,998</b>	<b>\$ 5,882,000</b>	<b>\$ 5,941,000</b>	<b>\$ 7,368,459</b>



# HOUSING

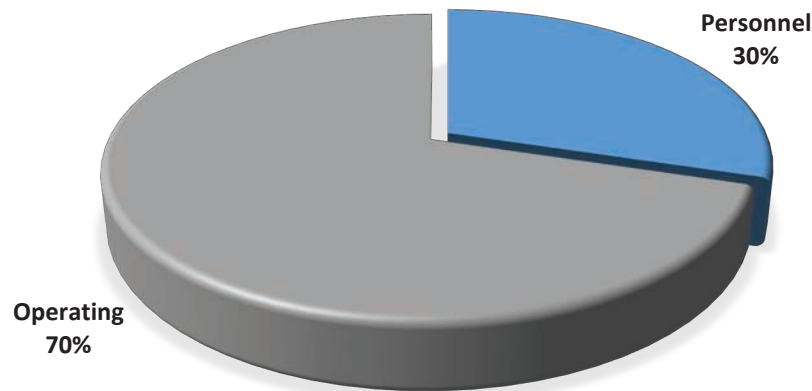
The Housing Division administers US Department of Housing and Urban Development Community Development Block Grant Funds and Local Bond Funds. The funds are used to develop programs to serve low and moderate-income households. To this end, this fund is responsible for monitoring programs for compliance with local, state, and federal program standards. This fund also provides housing rehabilitation assistance to owner occupants, assistance to nonprofit agencies, down-payment assistance to homebuyers, acquisition and demolition of substandard structures, and program administrative funding.

REVENUES	2017 ACTUAL	2018 ORIGINAL BUDGET	2019 ORIGINAL BUDGET	2020 FINANCIAL PLAN	2020 ADOPTED BUDGET
CDBG Grant Income	\$ 971,733	\$ 796,296	\$ 872,246	\$ 898,413	\$ 918,753
HOME Grant Income	255,584	327,047	415,103	427,556	495,622
Transfer from General Fund	292,684	300,806	309,830	319,125	319,125
<b>TOTAL</b>	<b>\$ 1,520,001</b>	<b>\$ 1,424,149</b>	<b>\$ 1,597,179</b>	<b>\$ 1,645,094</b>	<b>\$ 1,733,500</b>



# HOUSING

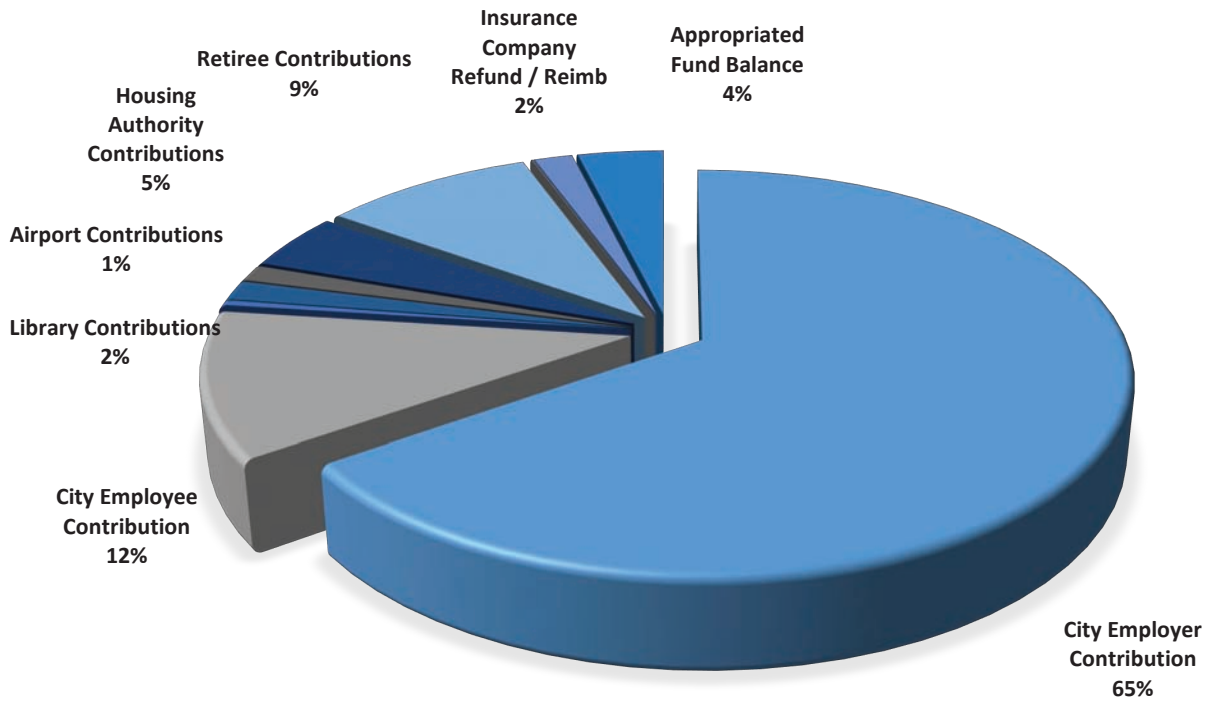
EXPENSES	2017 ACTUAL	2018 ORIGINAL BUDGET	2019 ORIGINAL BUDGET	2020 FINANCIAL PLAN	2020 ADOPTED BUDGET
Personnel	\$ 306,857	\$ 485,655	\$ 500,225	\$ 515,232	\$ 515,232
Operating	1,062,633	938,494	1,096,954	1,129,863	1,218,269
Transfer Out	100	-	-	-	-
<b>TOTAL</b>	<b>\$ 1,369,590</b>	<b>\$ 1,424,149</b>	<b>\$ 1,597,179</b>	<b>\$ 1,645,094</b>	<b>\$ 1,733,500</b>



# HEALTH

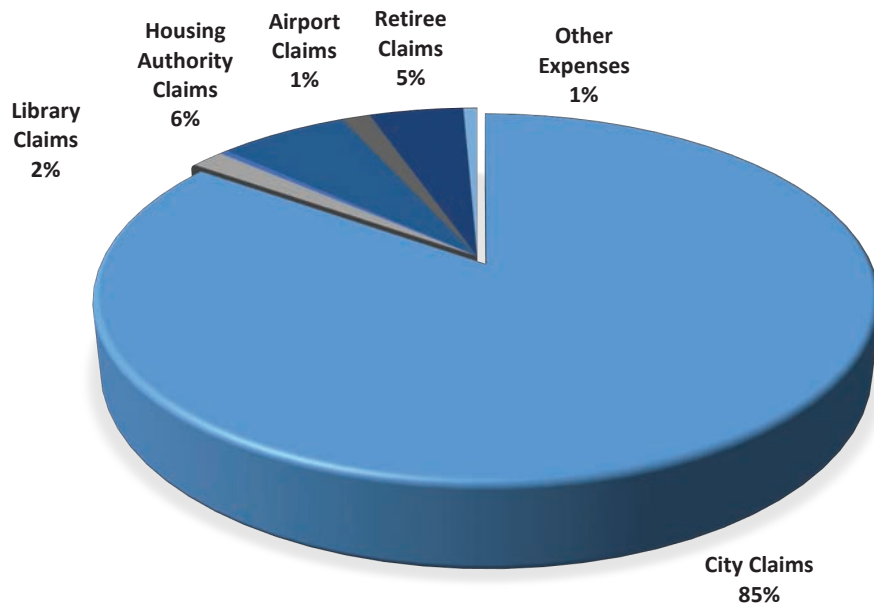
The Health Fund is used to account for the administration of the City's health insurance program.

REVENUES	2017 ACTUAL	2018 ORIGINAL BUDGET	2019 ORIGINAL BUDGET	2020 FINANCIAL PLAN	2020 ADOPTED BUDGET
City Employer Contribution	\$ 8,579,173	\$ 9,197,718	\$ 9,049,593	\$ 9,142,572	\$ 9,142,572
City Employee Contribution	1,716,957	991,464	1,646,123	1,646,123	1,646,123
CVA Contributions	68,679	51,713	58,372	58,372	58,372
Library Contributions	184,586	182,536	212,950	221,349	221,349
Airport Contributions	177,815	173,411	179,047	184,866	184,866
Housing Authority Contributions	621,574	599,541	619,026	639,144	639,144
Retiree Contributions	1,248,542	1,349,309	1,327,544	1,327,544	1,327,544
Other Revenues	107,165	4,246	4,246	4,246	4,246
Insurance Company Refund / Reimb	220,185	240,000	240,000	240,000	240,000
Appropriated Fund Balance	-	345,752	225,699	539,168	539,168
<b>TOTAL</b>	<b>\$ 12,924,677</b>	<b>\$ 13,135,690</b>	<b>\$ 13,562,600</b>	<b>\$ 14,003,384</b>	<b>\$ 14,003,384</b>



# HEALTH

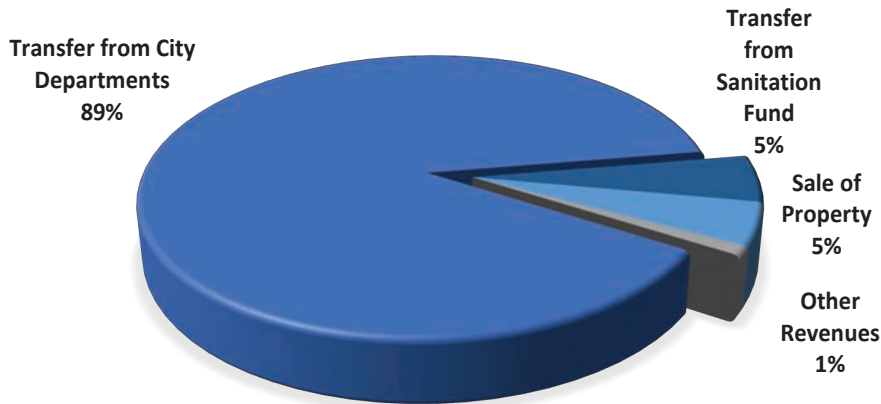
EXPENSES	2017 ACTUAL	2018 ORIGINAL BUDGET	2019 ORIGINAL BUDGET	2020 FINANCIAL PLAN	2020 ADOPTED BUDGET
City Claims	\$ 10,673,236	\$ 11,137,330	\$ 11,499,293	\$ 11,873,020	\$ 11,873,020
Library Claims	194,022	216,313	223,343	230,602	230,602
CVA Claims	60,721	54,611	56,386	58,218	58,218
Housing Authority Claims	1,029,253	841,305	868,647	896,878	896,878
Airport Claims	164,593	183,234	189,189	195,338	195,338
Retiree Claims	575,784	612,897	632,816	653,383	653,383
Other Expenses	220,895	90,000	92,925	95,945	95,945
<b>TOTAL</b>	<b>\$ 12,918,504</b>	<b>\$ 13,135,690</b>	<b>\$ 13,562,600</b>	<b>\$ 14,003,384</b>	<b>\$ 14,003,384</b>



# VEHICLE REPLACEMENT

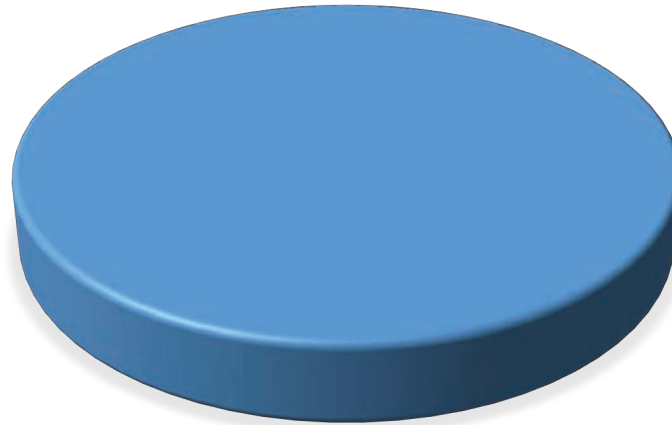
The Vehicle Replacement Fund accounts for monies to fund the City's capital budget, for the replacement of vehicles. All vehicles/equipment maintained by the Fleet Maintenance Division of the Public Works Department are considered under this fund. This fund minimizes fluctuations in the annual budget for vehicle expenditures and establishes a manageable replacement cycle.

REVENUES	2017 ACTUAL	2018 ORIGINAL BUDGET	2019 ORIGINAL BUDGET	2020 FINANCIAL PLAN	2020 ADOPTED BUDGET
Sale of Property	\$ 215,866	\$ 227,460	\$ 227,460	\$ 227,460	\$ 227,460
Other Revenues	-	51,000	51,000	51,000	51,000
Transfer from City Departments	3,184,573	3,328,636	3,803,701	4,171,719	4,171,719
Transfer from Sanitation Fund	237,816	250,000	250,000	250,000	250,000
Appropriated Fund Balance	-	1,077,674	-	-	-
<b>TOTAL</b>	<b>\$ 3,638,255</b>	<b>\$ 4,934,770</b>	<b>\$ 4,332,161</b>	<b>\$ 4,700,179</b>	<b>\$ 4,700,179</b>



# VEHICLE REPLACEMENT

EXPENSES	2017 ACTUAL	2018 ORIGINAL BUDGET	2019 ORIGINAL BUDGET	2020 FINANCIAL PLAN	2020 ADOPTED BUDGET
Capital Equipment	\$ 4,828,334	\$ 4,934,770	\$ 4,332,161	\$ 4,700,179	\$ 4,700,179
Operating	(1,921,474)	-	-	-	-
<b>TOTAL</b>	<b>\$ 2,906,859</b>	<b>\$ 4,934,770</b>	<b>\$ 4,332,161</b>	<b>\$ 4,700,179</b>	<b>\$ 4,700,179</b>

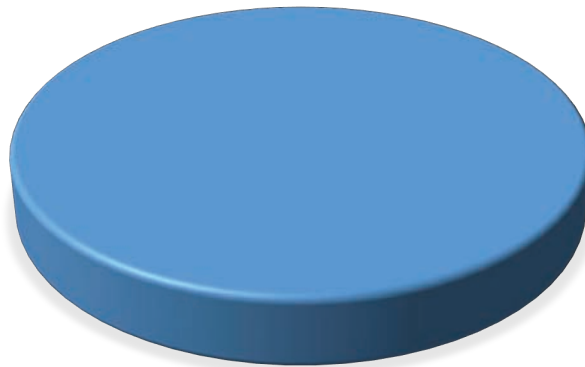


Capital Equipment,  
100%

# FACILITIES IMPROVEMENT

The Facilities Improvement Fund accounts for monies to fund deferred maintenance projects as outlined in the City's 10 Year Facilities Improvement Plan. The projects funded include facility operations projects that are overseen by the Public Works department as well as Parks and Recreation improvement projects that are overseen by the Parks and Recreation department. The fund was created back in fiscal year 2014-2015 through a \$0.01 increase in the ad valorem property tax rate. The fund receives funding through transfers from the General Fund in an amount needed to fund the annual budgeted projects.

REVENUES	2017 ACTUAL	2018 ORIGINAL BUDGET	2019 ORIGINAL BUDGET	2020 FINANCIAL PLAN	2020 ADOPTED BUDGET
Transfer from General Fund	\$ 1,590,000	\$ 1,542,000	\$ 1,400,000	\$ 1,400,000	\$ 1,280,000
<b>TOTAL</b>	<b>\$ 1,590,000</b>	<b>\$ 1,542,000</b>	<b>\$ 1,400,000</b>	<b>\$ 1,400,000</b>	<b>\$ 1,280,000</b>



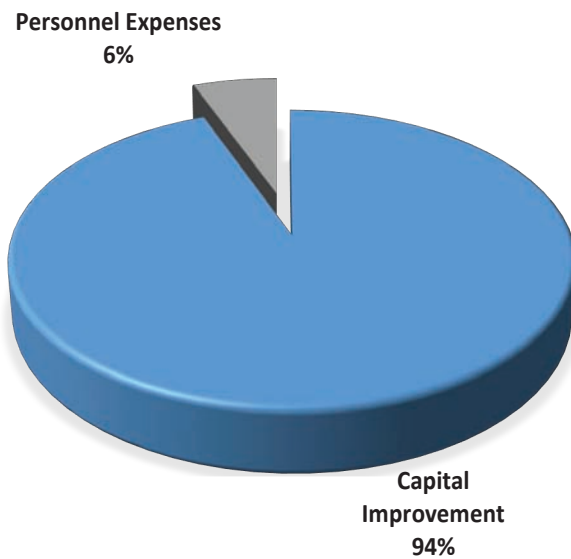
Transfer from  
General Fund  
100%



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# FACILITIES IMPROVEMENT

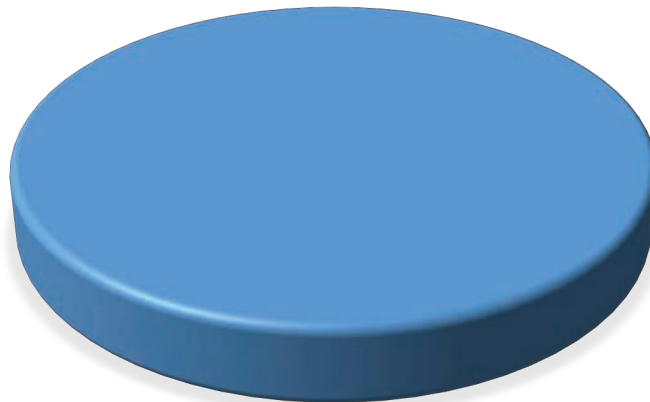
EXPENSES	2017 ACTUAL	2018 ORIGINAL BUDGET	2019 ORIGINAL BUDGET	2020 FINANCIAL PLAN	2020 ADOPTED BUDGET
Capital Improvement	\$ 2,183,757	\$ 1,542,000	\$ 1,400,000	\$ 1,400,000	\$ 1,205,979
Personnel Expenses	-	-	-	-	74,021
<b>TOTAL</b>	<b>\$ 2,183,757</b>	<b>\$ 1,542,000</b>	<b>\$ 1,400,000</b>	<b>\$ 1,400,000</b>	<b>\$ 1,280,000</b>



# CAPITAL RESERVE

Capital Reserve Fund is a fund established to set aside and appropriate current funding to future capital projects. Routinely, the Council has transferred unassigned fund balance from the General Fund above the 14% Fund Balance policy into the Capital Reserve Fund to fund specifically identified projects as approved by Council.

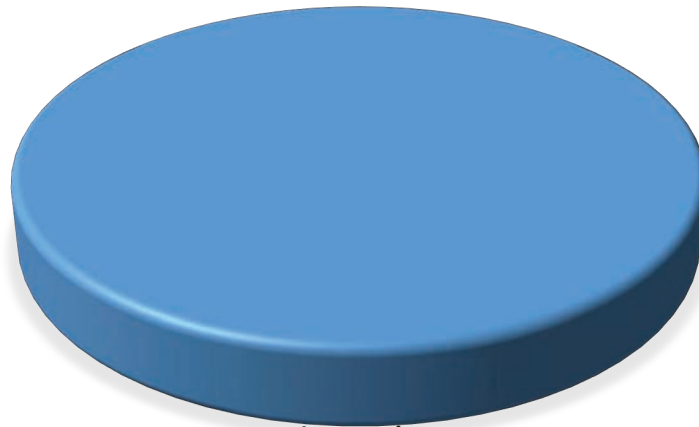
REVENUES	2017 ACTUAL	2018 ORIGINAL BUDGET	2019 ORIGINAL BUDGET	2020 FINANCIAL PLAN	2020 ADOPTED BUDGET
Transfer from General Fund	\$ 467,119	\$ -	\$ 740,000	\$ 390,000	\$ 390,000
Investment Earnings	723	-	-	-	-
Appropriated Fund Balance	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 467,842</b>	<b>\$ -</b>	<b>\$ 740,000</b>	<b>\$ 390,000</b>	<b>\$ 390,000</b>



Transfer from  
General Fund  
100%

# CAPITAL RESERVE

EXPENSES	2017 ACTUAL	2018 ORIGINAL BUDGET	2019 ORIGINAL BUDGET	2020 FINANCIAL PLAN	2020 ADOPTED BUDGET
Transfer to Capital Project Fund	\$ 122,153	\$ -	\$ -	\$ -	\$ -
Increase in Reserve	-	-	740,000	390,000	390,000
<b>TOTAL</b>	<b>\$ 122,153</b>	<b>\$ -</b>	<b>\$ 740,000</b>	<b>\$ 390,000</b>	<b>\$ 390,000</b>



Increase in  
Reserve  
100%



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# Convention & Visitors

FY 2019–2020 Operating Budget

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GREENVILLE-PITT COUNTY  
CONVENTION & VISITORS BUREAU

CVA

April 29, 2019

Dear Mayor, Mayor Pro-Tem and Members of City Council:

The Convention & Visitors Authority, in conjunction with its hospitality partners, continues to make great progress in establishing Greenville and Pitt County as a competitive hospitality destination throughout the state of North Carolina. In 2017, tourism expenditures in Pitt County totaled 246.5 million dollars and generated 5.53 million dollars in local taxes resulting in a tax savings of \$104.28 per resident. These tourism numbers rank Greenville among the top 20% of tourism generating destinations across our state and we continue to gain ground each year against other municipalities.

The cornerstone of the 2019-2020 CVA budget is centered on achieving our established goals and objectives as set forth by the CVA board of directors and CVB staff. We are excited to announce that funds have been earmarked to start a Sports Council for the City of Greenville in fiscal year 2019-2020. These dollars will allow us to both brand Greenville as a sports destination and attract bigger tournaments and events. Funds have also been set aside for CVB rebranding as well as a comprehensive re-design of the CVB's website.

Over the next twelve months, the Convention and Visitors Bureau's budget is based on projected revenue from the hotel-motel occupancy tax collections. Our budget is conservatively based off a 5% increase in collections for the fiscal year. The budget also reflects the use of a small amount of fund balance which is helping to cover the costs of our board approved projects over the next fiscal year. It is possible that the CVA will not need to utilize the current level of fund balance within the proposed budget as occupancy taxes will likely come in higher than 5% for the current period.

This proposed budget has been approved by our CVA executive committee, our full CVA board and is ready for consideration by the Greenville City Council. The CVA appreciates the continual support of the Greenville City Council and looks forward to working with each member to make Greenville and Pitt County a preferred destination for conventions, meetings, reunions, events, and leisure travel.

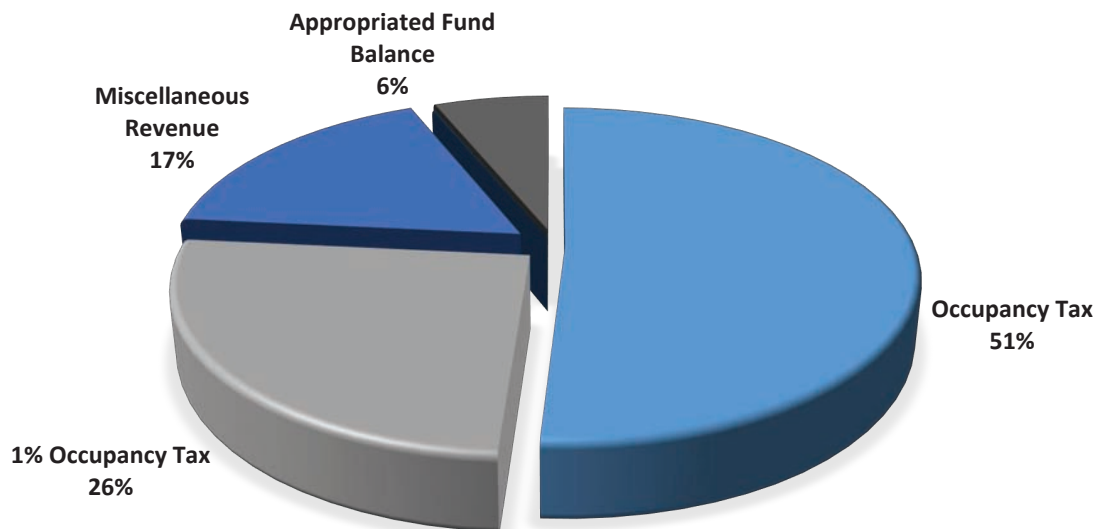
Sincerely,



Andrew D. Schmidt, CHME, MPA  
Executive Director

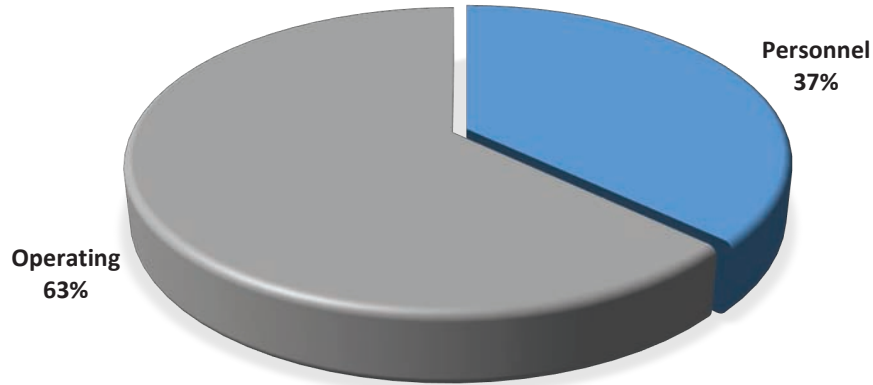
The Pitt-Greenville Convention and Visitors Authority is a quasi-governmental, non-for-profit umbrella organization that represents Greenville and Pitt County in the solicitation and service of all types of travelers to the area. The Authority is the single entity that brings together the interests of city government, county government, trade and civic associations, and individual "travel industry suppliers" - hotels, motels, restaurants, travel agencies, attractions, and local transportation--in generating convention and visitor business to the Greenville-Pitt County area. The Authority is the City and County's liaison between potential visitors to the area and businesses that will host them during their stay. The Authority serves as an information clearinghouse, a convention management consultant, and an economic development promotion agency for the area.

REVENUES	2017 ACTUAL	2018 ORIGINAL BUDGET	2019 ORIGINAL BUDGET	2020 FINANCIAL PLAN	2020 ADOPTED BUDGET
Occupancy Tax	\$ 766,949	\$ 707,855	\$ 797,627	\$ 829,532	\$ 816,014
1% Occupancy Tax	383,475	353,928	398,814	414,766	408,007
Miscellaneous Revenue	-	-	-	-	275,000
Investment Earnings	60	60	61	61	482
Appropriated Fund Balance	140,640	166,641	200,000	200,000	99,579
<b>TOTAL</b>	<b>\$ 1,291,124</b>	<b>\$ 1,228,484</b>	<b>\$ 1,396,501</b>	<b>\$ 1,444,359</b>	<b>\$ 1,599,082</b>



# CVA

EXPENSES	2017 ACTUAL	2018 ORIGINAL BUDGET	2019 ORIGINAL BUDGET	2020 FINANCIAL PLAN	2020 ADOPTED BUDGET
Personnel	\$ 458,082	\$ 468,357	\$ 550,061	\$ 578,021	\$ 591,533
Operating	858,805	804,847	846,440	866,338	1,007,548
Capital	-	25,000	-	-	-
<b>TOTAL</b>	<b>\$ 1,316,887</b>	<b>\$ 1,298,203</b>	<b>\$ 1,396,501</b>	<b>\$ 1,444,359</b>	<b>\$ 1,599,082</b>







SHEPPARD MEMORIAL LIBRARY

# Sheppard Memorial Library

FY 2019–2020 Operating Budget

March 21, 2019

To:         Ann Wall, City Manager  
              Michael Cowin, Assistant City Manager  
              Byron Hayes, Director of Financial Services  
              Shelley Z. Leach, Financial Analyst

From:      Greg Needham, Director of Libraries *GN*

RE:        2019-2020 Sheppard Memorial Library Budget Request

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Attached is the 2019-2020 Sheppard Memorial Library system budget request to the City of Greenville. Sheppard Memorial Library requests \$1,308,057 for FY 19-20.

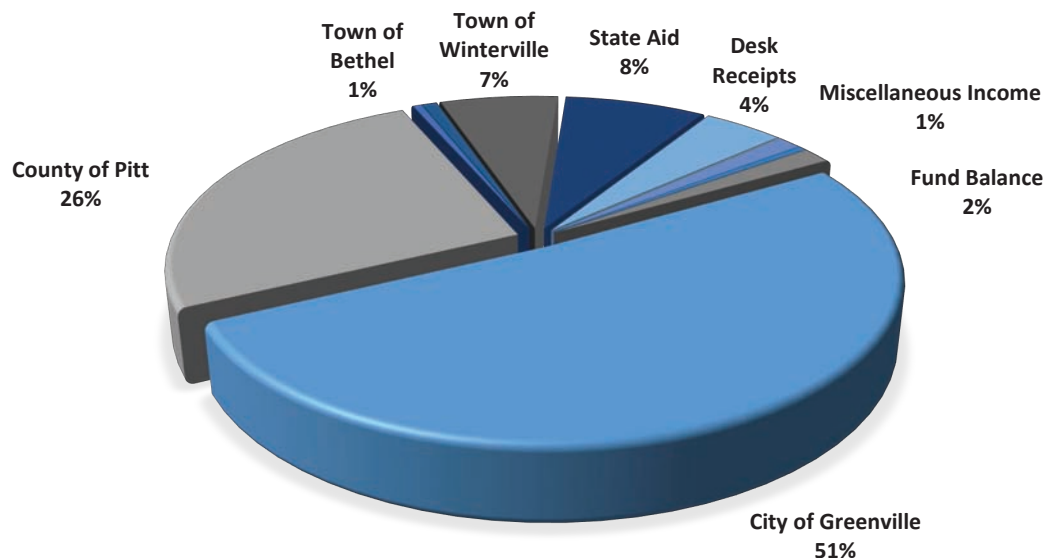
The total amount of funding requested from Pitt County is \$654,028. Anticipated revenue from State Aid is set by the State Library of North Carolina.

I appreciate the opportunity to submit this budget request to the City of Greenville, and I will be glad to answer any related questions you may have.

Thank you for your consideration!

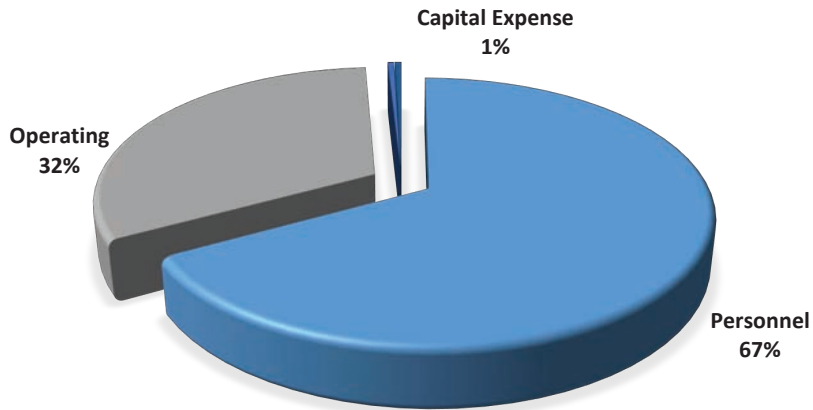
The Sheppard Memorial Library system is recognized by the State of North Carolina as the countywide library system in Pitt County. The library system consists of the main library, the Pitt County Bookmobile, and four branch facilities. The main library and two of the branches are located in the City of Greenville, one branch is in the Town of Winterville, and another branch is located in the Town of Bethel. Operating funds for the libraries in Greenville and the Pitt County Bookmobile are provided on a 2/3 City to 1/3 County ratio. Pitt County pays for replacement of the bookmobile. Operating costs and capital improvements for libraries in Winterville and Bethel are paid for by those towns and by revenues generated from the operation of these facilities. The library system receives the Pitt County appropriation of State public library funding because it is recognized as the County library system for Pitt County.

REVENUES	2017 ACTUAL	2018 ORIGINAL BUDGET	2019 ORIGINAL BUDGET	2020 FINANCIAL PLAN	2020 ADOPTED BUDGET
City of Greenville	\$ 1,197,058	\$ 1,232,969	\$ 1,269,958	\$ 1,308,057	\$ 1,308,057
County of Pitt	581,096	598,529	601,194	654,028	654,028
County of Pitt-Bethel/Winterville	12,000	12,000	12,000	12,000	12,000
Town of Bethel	30,315	30,315	21,108	21,108	21,108
Town of Winterville	165,300	167,780	165,300	165,300	165,300
State Aid	191,774	191,774	191,774	197,262	197,262
Desk Receipts	128,775	128,775	112,500	112,500	112,500
Interest Income	1,000	1,000	1,500	1,500	1,500
Miscellaneous Income	31,500	31,500	38,456	32,000	32,000
Greenville Housing Authority	10,692	10,692	10,692	10,692	10,692
Capital - County Funded - Bookmobile	100,000	-	-	-	-
Transfer from Fiduciary Fund Balance (Bookmobile)	51,000	-	-	-	-
Fund Balance	28,432	26,946	50,014	22,618	40,172
<b>TOTAL</b>	<b>\$ 2,528,942</b>	<b>\$ 2,432,280</b>	<b>\$ 2,474,496</b>	<b>\$ 2,537,065</b>	<b>\$ 2,554,619</b>



# SML

EXPENSES	2017 ACTUAL	2018 ORIGINAL BUDGET	2019 ORIGINAL BUDGET	2020 FINANCIAL PLAN	2020 ADOPTED BUDGET
Personnel	\$ 1,546,288	\$ 1,610,626	\$ 1,624,095	\$ 1,710,960	\$ 1,710,960
Operating	820,962	810,962	809,709	820,967	820,967
Greenville Housing Authority	10,692	10,692	10,692	10,692	10,692
Capital Expense	151,000	-	30,000	12,000	12,000
<b>TOTAL</b>	<b>\$ 2,528,942</b>	<b>\$ 2,432,280</b>	<b>\$ 2,474,496</b>	<b>\$ 2,554,619</b>	<b>\$ 2,554,619</b>





# Greenville Utilities

FY 2019–2020 Operating Budget

# GUC



Greenville  
Utilities

Greenville Utilities Commission  
Greenville City Council  
Customers of Greenville Utilities

Ladies and Gentlemen:

Greenville Utilities Commission (GUC) is pleased to present for your consideration the proposed FY 2019-20 Budget which was developed using the values and objectives identified in our “Blueprint – GUC’s Strategic Plan.” Our focus on growing the region, safely providing reliable and innovative utility solutions, and providing an exceptional customer service experience still remain the heart of everything we do.

GUC provides electric, water, sewer, and natural gas services. Operating as a utility providing all four of those services differentiates GUC from most other utilities around the country.

## Management Objectives

GUC’s financial budget goals focus on several key metrics including end-of-year performance, debt service coverages, and fund balances. The long-term sustainability of each fund is also taken into consideration to ensure that GUC is poised to continue to meet its mission and future financial challenges.

Guiding all budgetary decisions is GUC’s commitment to provide exceptional service while maintaining a viable financial position. In monitoring our strategic plan, GUC utilizes Key Performance Indicators at the corporate level on a consistent and routine basis. To that end, GUC’s budget goals are designed to achieve the following:

- Safely provide reliable utility solutions, at the lowest reasonable cost
- Exceptional customer service in an environmentally responsible manner
- Position GUC to achieve greater efficiencies
- Continue to meet regulatory requirements
- Minimize rate increases
- Avoid future rate shock
- Maintain key performance indicators for each fund
- Be operationally and financially prepared for emergency situations
- Be prepared for growth and expansion opportunities
- Preserve and/or improve bond ratings

Highlights of the FY 2019-20 operating budget are listed below:

- Expenditures budgeted for FY 2019-20 have increased by 2%, or \$5.5M, when compared to the FY 2018-19 budget. Key points are:
  - \$3.4M increase in purchased power
  - \$2.7M decrease in purchased gas
  - \$1.7M decrease in debt service
  - \$250K increase in transfers to rate stabilization
  - \$3.7M increase in transfers to capital projects
  - \$2.0M increase in operations
- No rate adjustment for the Electric Fund
- A 7.0% rate increase for the Water Fund, 0.6% less than projected last year
- No rate adjustment for the Sewer Fund, 3% less than projected last year
- No rate adjustment for the Gas Fund
- Funding for salary market/merit adjustments at 2.7%
- Continuation of a self-insured health insurance plan which includes a high-deductible Health Savings Account option
- Continuation of self-insured dental insurance plan
- Funding to hire replacements prior to the retirement of key personnel to facilitate succession planning, leverage the knowledge and experience of long-term employees for training on critical issues, and ensure smooth transitions
- Existing positions have been reallocated and six permanent positions have been added to appropriately respond to needs within the combined enterprise operation
- Transfer of \$500K to Other Post-Employment Benefits (OPEB) Trust
- Funding for increase in LGERS employer contribution from 7.75% to 8.95% - \$350K
- Transfer of \$150K to City's housing energy conservation program
- Commitment of \$500,000 to participate as a sustaining member in the public-private economic development partnership
- Investment of \$11.4M for capital outlay to maintain system reliability and comply with regulatory requirements
- Annual turnover or transfer of \$6.6M to the City of Greenville, in accordance with the Charter issued by the North Carolina General Assembly
- GUC continues to make investments in capital projects to maintain reliability, meet ongoing regulatory requirements, and remain strategically positioned to facilitate growth. To that end, GUC will be establishing capital projects totaling \$10.65M.

# GUC

## **Key Factors Affecting the Fiscal Year 2020 Budget**

As GUC begins its 114<sup>th</sup> year of providing utility services, many challenges and opportunities present themselves regarding the development of the budget.

### ***Commodity Costs***

The largest expenditures in the 2019-20 budget are for the purchased commodities of electricity and natural gas. Ensuring a constant, steady, and reasonably priced supply of power and natural gas is one of the most important challenges.

The supply of electricity is influenced by many factors including the cost of fuel for generation, the availability of that supply and many economic and international events. Electric supply can often be impacted by outages at nuclear plants, unplanned maintenance and repairs for reactors and generators, and price fluctuations in fossil fuels. The delivery of electricity to GUC through long transmission lines can be impacted by weather or major damages due to use and obsolescence.

The supply of natural gas for GUC, which is primarily dependent on sources located in the Gulf of Mexico, offers challenges as well. Weather is always a factor in the delivery of utility services. Events, such as hurricanes and winter storms, can impact the flow of natural gas to our area and can result in higher purchase prices for the commodity and higher delivery costs. Interruptions or price spikes impact costs, but can also impact revenues as consumers often use less gas as prices rise.

To address these issues, GUC has entered into contracts to provide a constant and steady supply of electricity. The utility utilizes peak generation at major users on the system to offset periods of heavy load. Contracts are in place to provide mutual aid from other utilities to offer assistance when major weather events cause disruptions.

The Gas Fund operates a liquefied natural gas plant to inject natural gas into the system during periods of high usage. This fuel is shipped to the plant by truck and provides an alternative for a portion of customer demand as needed.

### ***Capital Investment***

GUC serves more than 157,000 customer connections across all four operating funds. With local economic development on the rise in our service areas, GUC is preparing for increased customer growth of the operating systems. Additions and expansions are planned for the operating plants and operations center resulting in increased investments in capital spending. Capital spending and the associated debt to finance the strategic investment in infrastructure is a major driver of the budgeting process and impacts rates for all funds. GUC has implemented a debt management plan to provide an orderly plan of capital investment and to maintain the integrity of utility rates and the impact on customers. As part of the annual



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budget process a five-year financial plan and a capital spending plan are prepared to identify the spending needed and sources of funding.

The largest capital project GUC has undertaken is the new operations center. The purpose and value of this project is to relocate GUC's current operations center from a flood prone area to strategic high ground to allow unimpeded operations during severe weather and flooding. The relocation also allows for modernization and expansion that is not currently facilitated due to site congestion and development restrictions within flood plains.

GUC is also preparing for the new water treatment plant expansion project. Since the last expansion in 2002, the customer base and system demands continue to increase. The project will expand the water treatment plant from its current capacity of 22.5 million gallons per day (mgd) to 32 mgd to provide sufficient capacity for future economic expansion in the Greenville region.

### ***Operational Excellence***

Federal, State and local regulations continue to impact all of GUC's operating funds. Regulations concerning the siting and construction of new generation plants, reliability standards, homeland security, employee safety, renewable resource mandates, and quality standards are all contributing to costs and will continue to impact rate strategies.

In 2018, GUC's Electric Department received the American Public Power Association's (APPA) highest award, RP3 Diamond Designation, for providing customers with the highest degree of safe and reliable electric service. Public power utilities must demonstrate proficiency in reliability, safety, workforce development, and system improvement. GUC's overall system reliability is at 99.994%, which is a testament to the quality work our employees do every day.

The Association of Metropolitan Water Agencies' (AMWA) Gold Award was awarded to GUC for exceptional utility performance. The Gold Award recognizes large public drinking water utilities that exhibit high levels of performance in many areas including product quality, customer satisfaction, infrastructure strategy and performance, and water resource sustainability.

The Gas Department was the recipient of the 2018 System Operational Achievement Recognition Award (SOAR) which recognizes demonstrated commitment to excellence in safely delivering natural gas to its customers. The Government Finance Officers Association of the United States and Canada (GFOA) presented the Distinguished Budget Presentation Award to GUC for its Annual Budget for the fiscal year beginning July 1, 2018. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, an operations guide, a financial plan, and a communications device. GUC has received this award for the past three years.

# GUC

## ***Personnel Funding***

GUC recognizes that employees are the most valuable asset available to the utility. Over the next five years 36% of current employees are eligible to retire and more than 50% are eligible within 10 years. As employees complete their working careers and retire, it is imperative that a new generation is available to continue the high standards of service that define the utility. GUC has started an initiative to identify and train replacements in order to provide an orderly transition into the future. In addition, GUC has adopted an iLead program to identify and educate employees that are likely to be ready to move into supervisory and management positions within the next 10 years. In an effort to develop a pipeline of diverse, talented, and prepared employees eligible to earn a North Carolina Certification as a water treatment plant or waste water treatment plant operator, GUC has created an iGrow program which provides on-the-job training and North Carolina Rural Water Association (NCRWA) Certification classes for current employees.

## ***Economic Development & Community Involvement***

GUC maintains its commitment to supporting growth and economic development initiatives throughout the City of Greenville and Pitt County. To this end GUC has committed to being a sustaining member of a newly formed public-private partnership that will be transformative for our community.

GUC continues to be a leader in the community by participating in community sponsored events such as PirateFest, Freeboot Friday, and “Careers In Your Own Backyard” job fairs at our local Pitt County high schools. GUC also participates in the STEM Outreach Program which focuses on educating schools and colleges about the diverse set of science, technology, engineering, and math (STEM) careers that GUC offers. During the summer, GUC’s fan donation program provides 150 fans to the Pitt County Department of Social Services and Council on Aging to be distributed to customers in need. GUC is also a member of the Greenville-Pitt County Chamber of Commerce and actively participates in chamber related events.

**SUMMARY**

The FY 2019-20 balanced budget reflects the Board and GUC’s strategic values, objectives, and the continuing mission of enhancing the quality of life for those we serve by safely providing reliable utility solutions at the lowest reasonable cost, with exceptional customer service in an environmentally responsible manner.

On behalf of the entire staff at GUC, I am pleased to present this proposed budget for FY 2019-20 to the Board of Commissioners for consideration.



Anthony C. Cannon  
General Manager/CEO

ORDINANCE NO. 19-032  
CITY OF GREENVILLE, NORTH CAROLINA  
2019-20 GREENVILLE UTILITIES COMMISSION BUDGET ORDINANCE

THE CITY COUNCIL OF THE CITY OF GREENVILLE, NORTH CAROLINA, DOES ORDAIN:

Section I. Estimated Net Revenues and Fund Balances. It is estimated that the following non-tax revenues and fund balances will be available during the fiscal year beginning July 1, 2019 and ending June 30, 2020 to meet the subsequent expenditures, according to the following schedules:

<u>Revenues</u>	<u>Budget</u>
A. <u>Electric Fund</u>	
Rates & Charges	\$169,333,894
Fees & Charges	1,923,510
Miscellaneous	1,076,711
Interest on Investments	1,150,000
Bond Proceeds	105,688
Transfer from Capital Projects	1,184,830
Transfer from Rate Stabilization	<u>2,600,000</u>
Total Electric Fund Revenue	\$177,374,633
B. <u>Water Fund</u>	
Rates & Charges	\$22,439,513
Fees & Charges	458,228
Miscellaneous	206,074
Interest on Investments	140,000
Bond Proceeds	153,125
Transfer from Capital Projects	<u>382,781</u>
Total Water Fund Revenue	\$23,779,721
C. <u>Sewer Fund</u>	
Rates & Charges	\$23,412,652
Fees & Charges	428,159
Miscellaneous	146,518
Interest on Investments	200,000
Bond Proceeds	101,000
Transfer from Capital Projects	<u>1,271,903</u>
Total Sewer Fund Revenue	\$25,560,232
D. <u>Gas Fund</u>	
Rates & Charges	\$33,168,600
Fees & Charges	143,607
Miscellaneous	145,130
Interest on Investments	300,000
Transfer from Capital Projects	<u>406,025</u>
Total Gas Fund Revenue	<u>\$34,163,362</u>
Total Revenues	<u>\$260,877,948</u>

Section II. Expenditures. The following amounts are hereby estimated for the Greenville Utilities Commission to be expended for managing, operating, improving, maintaining, and extending electric, water, sewer and gas utilities during the fiscal year beginning July 1, 2019 and ending on June 30, 2020, according to the following schedules:

<u>Expenditures</u>	<u>Budget</u>
Electric Fund	\$177,374,633
Water Fund	23,779,721
Sewer Fund	25,560,232
Gas Fund	<u>34,163,362</u>
Total Expenditures	<u>\$260,877,948</u>

**Section III. Capital Improvements.** The following Capital Improvements anticipated revenues and project appropriations as listed below in this section are hereby adopted in the fiscal year beginning July 1, 2019.

(a) It is estimated that the following non-tax revenues and long term debt proceeds will be available to fund capital project expenditures that will begin in the fiscal year beginning July 1, 2019.

<u>Capital Projects Revenues</u>	<u>Budget</u>
Electric Fund - Capital Projects Fund Balance	\$1,475,000
Electric Fund - Grant	125,000
Water Fund - Long Term Debt Proceeds	1,000,000
Sewer Fund - Long Term Debt Proceeds	4,800,000
Sewer Fund - Capital Projects Fund Balance	500,000
Gas Fund - Capital Projects Fund Balance	<u>2,750,000</u>
<b>Total Revenues</b>	<b><u>\$10,650,000</u></b>

(b) The following amounts are hereby appropriated for capital projects that will begin during the fiscal year beginning July 1, 2019.

<u>Capital Projects Expenditures</u>	<u>Budget</u>
Battery Storage Pilot Project 1MW	\$1,600,000
Integrity Management Replacement Project	1,750,000
Allen Road Widening (NCDOT U-5875)	1,000,000
Water Main Rehabilitation Program Phase 2	1,000,000
Green Mill Run Tributary - 18-21 inch section	1,800,000
WWTP Headworks Improvements	2,500,000
Duplex Pump Station Improvements	500,000
Harris Mill Run Outfall	500,000
<b>Total Capital Projects Expenditures</b>	<b><u>\$10,650,000</u></b>

**Section IV: Amendments.**

(a) Pursuant to General Statutes 159-15, this budget may be amended by submission of proposed changes to the City Council.

(b) Notwithstanding Subsection (a) above, the General Manager/CEO of Greenville Utilities Commission is authorized to transfer funds from one appropriation to another in an amount not to exceed \$100,000. Any such transfers shall be reported to the Greenville Utilities Commission and the City Council at their next regular meeting and shall be entered in the minutes.

(c) In case of emergency which threatens the lives, health, or safety of the public, the General Manager/CEO may authorize expenditures in an amount necessary to meet the emergency so long as such amount does not exceed the amount in contingency accounts and the expenditure is reported to the Greenville Utilities Commission as soon as possible, and appropriate budget amendments are submitted to the City Council, if necessary, at its next regular meeting.

(d) Capital Projects listed in section III may be amended on an individual project basis.

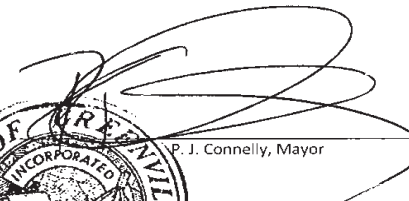
**Section V: Appropriation.** The capital project revenue and expenditure authorizations shall extend from year to year until each project is completed.


**Section VI: Distribution.** Copies of this ordinance shall be furnished to the General Manager/CEO and the Chief Financial Officer of the Greenville Utilities Commission, and the Director of Financial Services of the City of Greenville to be kept on file by them for their direction in the disbursement of funds.

Adopted this the 13th day of June, 2019.

Attest:

  
 Carol L. Barwick, City Clerk

  
 P. J. Connelly, Mayor



# GUC

**ALL FUNDS**

	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Plan	2019-2020 Budget
<b>REVENUE:</b>					
Rates & Charges	\$ 251,150,535	\$ 247,711,476	\$ 251,720,114	\$ 251,997,999	\$ 248,354,659
Fees & Charges	3,019,169	2,762,497	3,426,743	2,815,946	2,580,890
U. G. & Temp. Ser. Chgs.	399,743	237,251	384,100	247,183	372,614
Miscellaneous	3,705,354	1,874,434	2,482,689	1,796,003	1,574,433
Interest on Investments	879,562	475,000	1,687,723	475,000	1,790,000
FEMA/Insurance Reimbursement	80,690	-	-	-	-
Contributed Capital	14,295	-	-	-	-
Bond Proceeds	-	-	689,638	-	359,813
Installment Purchases	-	-	-	-	-
Transfer from Cap Projects	170,915	-	500,000	835,162	3,245,539
Transfer from Rate Stabilization	-	250,000	-	2,600,000	2,600,000
Appropriated Fund Balance	-	-	1,750,000	-	-
	<b>\$ 259,420,263</b>	<b>\$ 253,310,658</b>	<b>\$ 262,641,007</b>	<b>\$ 260,767,293</b>	<b>\$ 260,877,948</b>

**EXPENDITURES:**

Operations	\$ 61,504,643	\$ 67,870,789	\$ 67,651,335	\$ 67,732,502	\$ 69,883,841
Purchased Power	127,069,600	126,008,698	130,192,420	130,409,287	129,385,800
Purchased Gas	22,587,629	21,753,700	20,209,500	21,869,300	19,055,300
Capital Outlay	11,409,906	10,785,611	9,770,895	10,538,127	11,408,801
Debt Service	14,306,973	14,025,045	16,676,634	14,907,091	12,338,160
City Turnover - General	5,853,236	5,908,642	5,908,642	5,923,391	5,769,888
Street Light Reimbursement	747,547	822,654	861,006	847,334	869,481
Transfer to OPEB Trust	500,000	500,000	500,000	500,000	500,000
Transfer to Rate Stabilization	4,350,000	-	700,000	-	250,000
Transfer to Capital Projects	10,060,000	4,550,000	8,350,000	6,700,000	8,250,000
Transfer to Designated Reserve	-	-	-	-	-
Operating Contingencies	-	1,085,519	1,820,575	1,340,261	3,166,677
	<b>\$ 258,389,534</b>	<b>\$ 253,310,658</b>	<b>\$ 262,641,007</b>	<b>\$ 260,767,293</b>	<b>\$ 260,877,948</b>

**ELECTRIC FUND**

	2017-2018	2018-2019	2018-2019	2019-2020	2019-2020
	Actual	Budget	Projected	Plan	Budget
<b>REVENUE:</b>					
Rates & Charges	\$ 173,216,856	\$ 168,192,401	\$ 171,797,873	\$ 169,742,465	\$ 169,333,894
Fees & Charges	1,743,183	1,858,468	2,293,615	1,893,837	1,565,396
U. G. & Temp. Ser. Chgs.	384,743	222,751	369,600	232,683	358,114
Miscellaneous	2,879,515	1,292,496	1,669,275	1,203,700	1,076,711
Interest on Investments	538,907	325,000	1,080,835	325,000	1,150,000
FEMA/Insurance Reimbursement	60,137	-	-	-	-
Bond Proceeds	-	-	384,172	-	105,688
Installment Purchases	-	-	-	-	-
Transfer from Cap Projects	-	-	500,000	378,435	1,184,830
Transfer from Rate Stabilization	-	250,000	-	2,600,000	2,600,000
Appropriated Fund Balance	-	-	-	-	-
	<b>\$ 178,823,341</b>	<b>\$ 172,141,116</b>	<b>\$ 178,095,370</b>	<b>\$ 176,376,120</b>	<b>\$ 177,374,633</b>
<b>EXPENDITURES:</b>					
Operations	\$ 26,421,347	\$ 29,133,393	\$ 28,994,248	\$ 28,932,129	\$ 30,083,472
Purchased Power	127,069,600	126,008,698	130,192,420	130,409,287	129,385,800
Capital Outlay	7,226,369	7,932,467	6,520,872	7,371,623	7,060,927
Debt Service	3,089,613	3,382,942	3,872,163	3,959,861	3,440,789
City Turnover - General	4,254,580	4,184,591	4,184,591	4,155,600	4,055,000
Street Light Reimbursement	747,547	822,654	861,006	847,334	869,481
Transfer to OPEB Trust	300,000	300,000	300,000	300,000	300,000
Transfer to Rate Stabilization	4,100,000	-	-	-	-
Transfer to Capital Projects	4,730,000	-	2,500,000	-	1,000,000
Transfer to Designated Reserve	-	-	-	-	-
Operating Contingencies	-	376,371	670,070	400,286	1,179,164
	<b>\$ 177,939,056</b>	<b>\$ 172,141,116</b>	<b>\$ 178,095,370</b>	<b>\$ 176,376,120</b>	<b>\$ 177,374,633</b>

# GUC

## WATER FUND

	2017-2018	2018-2019	2018-2019	2019-2020	2019-2020
	Actual	Budget	Projected	Plan	Budget
<b>REVENUE:</b>					
Rates & Charges	\$ 19,380,229	\$ 20,504,829	\$ 20,746,896	\$ 22,061,548	\$ 22,439,513
Fees & Charges	567,827	387,500	453,025	395,250	443,728
U. G. & Temp. Ser. Chgs.	15,000	14,500	14,500	14,500	14,500
Miscellaneous	315,030	262,555	313,703	267,807	206,074
Interest on Investments	97,521	55,000	137,695	55,000	140,000
FEMA/Insurance Reimbursement	-	-	-	-	-
Bond Proceeds	-	-	116,372	-	153,125
Installment Purchases	-	-	-	-	-
Transfer from Cap Projects	-	-	-	227,967	382,781
Transfer from Rate Stabilization	-	-	-	-	-
Appropriated Fund Balance	-	-	1,750,000	-	-
	<b>\$ 20,375,607</b>	<b>\$ 21,224,384</b>	<b>\$ 23,532,191</b>	<b>\$ 23,022,072</b>	<b>\$ 23,779,721</b>
<b>EXPENDITURES:</b>					
Operations	\$ 12,778,871	\$ 14,181,011	\$ 14,314,399	\$ 14,296,447	\$ 14,496,346
Capital Outlay	1,843,348	566,231	773,229	844,261	1,216,846
Debt Service	3,448,214	3,225,573	5,159,839	3,680,742	1,972,757
Transfer to OPEB Trust	100,000	100,000	100,000	100,000	100,000
Transfer to Rate Stabilization	-	-	-	-	-
Transfer to Capital Projects	1,735,000	2,950,000	2,850,000	3,850,000	5,150,000
Transfer to Designated Reserve	-	-	-	-	-
Operating Contingencies	-	201,569	334,724	250,622	843,772
	<b>\$ 19,905,433</b>	<b>\$ 21,224,384</b>	<b>\$ 23,532,191</b>	<b>\$ 23,022,072</b>	<b>\$ 23,779,721</b>



**SEWER FUND**

	2017-2018		2018-2019		2019-2020	
	Actual	Budget	Projected	Plan	Budget	
<b>REVENUE:</b>						
Rates & Charges	\$ 22,439,848	\$ 23,006,546	\$ 23,288,787	\$ 23,753,986	\$ 23,412,652	
Fees & Charges	549,067	363,604	511,627	370,876	428,159	
U. G. & Temp. Ser. Chgs.	-	-	-	-	-	
Miscellaneous	248,817	168,411	337,956	171,778	146,518	
Interest on Investments	97,270	35,000	183,013	35,000	200,000	
FEMA/Insurance Reimbursement	20,553	-	-	-	-	
Contributed Capital	14,295	-	-	-	-	
Bond Proceeds	-	-	96,422	-	101,000	
Installment Purchases	-	-	-	-	-	
Transfer from Cap Projects	170,915	-	-	128,886	1,271,903	
Transfer from Rate Stabilization	-	-	-	-	-	
Appropriated Fund Balance	-	-	-	-	-	
	<b>\$ 23,540,765</b>	<b>\$ 23,573,561</b>	<b>\$ 24,417,805</b>	<b>\$ 24,460,526</b>	<b>\$ 25,560,232</b>	
<b>EXPENDITURES:</b>						
Operations	\$ 12,758,671	\$ 14,283,007	\$ 14,027,970	\$ 14,318,778	\$ 14,590,050	
Capital Outlay	1,373,786	1,115,631	1,027,525	862,651	2,180,346	
Debt Service	6,394,613	6,095,606	6,227,849	5,858,225	5,680,853	
Transfer to OPEB Trust	100,000	100,000	100,000	100,000	100,000	
Transfer to Rate Stabilization	-	-	-	-	-	
Transfer to Capital Projects	2,645,000	1,600,000	2,500,000	2,850,000	2,100,000	
Transfer to Designated Reserve	-	-	-	-	-	
Operating Contingencies	-	379,317	534,461	470,872	908,983	
	<b>\$ 23,272,070</b>	<b>\$ 23,573,561</b>	<b>\$ 24,417,805</b>	<b>\$ 24,460,526</b>	<b>\$ 25,560,232</b>	

# GUC

## GAS FUND

	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Plan	2019-2020 Budget
<b>REVENUE:</b>					
Rates & Charges	\$ 36,113,602	\$ 36,007,700	\$ 35,886,558	\$ 36,440,000	\$ 33,168,600
Fees & Charges	159,092	152,925	168,476	155,983	143,607
U. G. & Temp. Ser. Chgs.	-	-	-	-	-
Miscellaneous	261,992	150,972	161,755	152,718	145,130
Interest on Investments	145,864	60,000	286,180	60,000	300,000
FEMA/ Insurance Reimbursement	-	-	-	-	-
Bond Proceeds	-	-	92,672	-	-
Installment Purchases	-	-	-	-	-
Transfer from Cap Projects	-	-	-	99,874	406,025
Transfer from Rate Stabilization	-	-	-	-	-
Appropriated Fund Balance	-	-	-	-	-
	<b>\$ 36,680,550</b>	<b>\$ 36,371,597</b>	<b>\$ 36,595,641</b>	<b>\$ 36,908,575</b>	<b>\$ 34,163,362</b>
<b>EXPENDITURES:</b>					
Operations	\$ 9,545,754	\$ 10,273,378	\$ 10,314,718	\$ 10,185,148	\$ 10,713,973
Purchased Gas	22,587,629	21,753,700	20,209,500	21,869,300	19,055,300
Capital Outlay	966,403	1,171,282	1,449,269	1,459,592	950,682
Debt Service	1,374,533	1,320,924	1,416,783	1,408,263	1,243,761
City Turnover - General	1,598,656	1,724,051	1,724,051	1,767,791	1,714,888
Transfer to OPEB Trust	-	-	-	-	-
Transfer to Rate Stabilization	250,000	-	700,000	-	250,000
Transfer to Capital Projects	950,000	-	500,000	-	-
Transfer to Designated Reserve	-	-	-	-	-
Operating Contingencies	-	128,262	281,320	218,481	234,758
	<b>\$ 37,272,975</b>	<b>\$ 36,371,597</b>	<b>\$ 36,595,641</b>	<b>\$ 36,908,575</b>	<b>\$ 34,163,362</b>

**GREENVILLE UTILITIES COMMISSION  
 BUDGET BY DEPARTMENT  
 2019-2020**

<b>Department</b>	<b>Electric</b>	<b>Water</b>	<b>Sewer</b>	<b>Gas</b>	<b>Total</b>
Governing Body and Administration	1,271,451	767,479	767,479	782,479	3,588,888
Finance	5,886,864	1,926,277	1,881,381	1,889,478	11,584,000
Human Resources	1,514,679	812,758	775,819	591,096	3,694,352
Information Technology	4,190,323	1,155,665	1,155,665	1,332,860	7,834,513
Customer Relations	3,365,310	200,959	200,959	401,917	4,169,145
Electric Department	18,944,779	-	-	-	18,944,779
Shared Resources	48,250	30,750	30,750	33,250	143,000
Meter	1,747,960	457,633	457,633	457,633	3,120,859
Water Department	-	10,186,884	-	-	10,186,884
Sewer Department	-	-	11,325,923	-	11,325,923
Gas Department	-	-	-	6,001,155	6,001,155
Utility Locating Service	174,783	174,787	174,787	174,787	699,144
Ancillary	140,230,234	8,066,529	8,789,836	22,498,707	179,585,306
<b>Grand Total</b>	<b>177,374,633</b>	<b>23,779,721</b>	<b>25,560,232</b>	<b>34,163,362</b>	<b>260,877,948</b>

**2018-2019**

<b>Department</b>	<b>Electric</b>	<b>Water</b>	<b>Sewer</b>	<b>Gas</b>	<b>Total</b>
Governing Body and Administration	840,186	836,217	836,217	851,217	3,363,837
Finance	5,414,598	1,736,914	1,699,714	1,670,070	10,521,296
Human Resources	1,418,768	761,293	726,690	553,669	3,460,420
Information Technology	4,193,053	1,030,495	1,035,554	1,225,470	7,484,572
Customer Relations	3,379,078	216,508	221,508	423,015	4,240,109
Electric Department	19,783,058	-	-	-	19,783,058
Shared Resources	45,000	27,500	27,500	30,000	130,000
Meter	1,814,031	453,833	453,833	453,833	3,175,530
Water Department	-	9,506,384	-	-	9,506,384
Sewer Department	-	-	10,219,524	-	10,219,524
Gas Department	-	-	-	6,059,288	6,059,288
Utility Locating Service	178,088	178,098	178,098	178,098	712,382
Ancillary	135,075,256	6,477,142	8,174,923	24,926,937	174,654,258
<b>Grand Total</b>	<b>172,141,116</b>	<b>21,224,384</b>	<b>23,573,561</b>	<b>36,371,597</b>	<b>253,310,658</b>

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**GREENVILLE UTILITIES COMMISSION  
EXPENDITURES BY DEPARTMENT**

<b>Department</b>	<b>2017-2018 Actual</b>	<b>2018-2019 Budget</b>	<b>2018-2019 Projected</b>	<b>2019-2020 Plan</b>	<b>2019-2020 Budget</b>
Governing Body and Administration	2,883,100	3,363,837	3,771,572	3,384,306	3,588,888
Finance	9,757,760	10,521,296	10,962,991	10,050,715	11,584,000
Human Resources	3,089,564	3,460,420	3,620,659	3,583,477	3,694,352
Information Technology	5,909,703	7,484,572	6,734,066	7,618,280	7,834,513
Customer Relations	3,895,375	4,240,109	3,991,084	4,222,597	4,169,145
Electric Department	18,874,619	19,783,058	18,218,519	19,163,164	18,944,779
Shared Resources	158,807	130,000	130,000	130,000	143,000
Meter	2,714,807	3,175,530	2,993,654	3,192,649	3,120,859
Water Department	9,899,129	9,506,384	9,868,495	9,946,909	10,186,884
Sewer Department	9,445,565	10,219,524	9,912,264	10,048,890	11,325,923
Gas Department	5,615,998	6,059,288	6,454,057	6,249,534	6,001,155
Utility Locating Service	670,122	712,382	764,869	680,108	699,144
Ancillary	185,474,984	174,654,258	185,218,777	182,496,664	179,585,306
<b>Total</b>	<b>258,389,533</b>	<b>253,310,658</b>	<b>262,641,007</b>	<b>260,767,293</b>	<b>260,877,948</b>



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