



Agenda

Greenville City Council

**January 9, 2020
6:00 PM
City Council Chambers**

Assistive listening devices are available upon request for meetings held in the Council Chambers. If an interpreter is needed for deaf or hearing impaired citizens, please call 252-329-4422 (voice) or 252-329-4060 (TDD) no later than two business days prior to the meeting.

- I. Call Meeting To Order**
- II. Invocation - Council Member Meyerhoeffer**
- III. Pledge of Allegiance**
- IV. Roll Call**
- V. Approval of Agenda**
- VI. Public Comment Period**

The Public Comment Period is a period reserved for comments by the public. Items that were or are scheduled to be the subject of public hearings conducted at the same meeting or another meeting during the same week shall not be discussed. A total of 30 minutes is allocated with each individual being allowed no more than 3 minutes. Individuals who registered with the City Clerk to speak will speak in the order registered until the allocated 30 minutes expires. If time remains after all persons who registered have spoken, individuals who did not register will have an opportunity to speak until the allocated 30 minutes expires.

VII. Appointments

1. Appointments to Boards and Commissions

VIII. Old Business

2. Resolution to Close an alleyway located on the east side of Cedar Lane and south of East Tenth Street

IX. New Business

Public Hearings

3. Ordinance requested by East Carolina University to rezone 16.9+/- acres in an area beginning at the intersection of East 5th Street and Reade Street proceeding north along the same until reaching East 3rd Street and then proceeding one block west and north, bounded on the northern side by 1st Street and the western edge by Town Creek from OR (Office-Residential [High Density Multi-family]) to CD (Downtown Commercial)
4. Ordinance requested by Happy Trail Farms, LLC to rezone 17.193 acres located near the northeastern corner of the intersection of East 10th Street and Port Terminal Road from R6A-RU (Residential [Medium Density])-Restricted Residential Overlay District to R6A (Residential [Medium Density])

Other Items of Business

5. Financial audit for the fiscal year ended June 30, 2019
6. Resolution Approving an Exchange of Property with POBO, LLC

X. City Manager's Report

XI. Comments from Mayor and City Council

XII. Adjournment



City of Greenville, North Carolina

Meeting Date: 1/9/2020
Time: 6:00 PM

Title of Item: Appointments to Boards and Commissions

Explanation: **Abstract:** The City Council fills vacancies and makes appointments on the City's boards and commissions. Appointments are scheduled to be made to nine of the boards and commissions.

Explanation: City Council appointments need to be made to the Community Appearance Commission, Environmental Advisory Commission, Firefighters' Relief Fund Committee, Greenville Bicycle and Pedestrian Commission, Historic Preservation Commission, Human Relations Council, Police Community Relations Committee, Redevelopment Commission, and the Youth Council.

The City Council updated the Board and Commission Policy on October 9, 2017 to include a provision for extended vacancies:

Nominations for Extended Vacancies

In the event there is a vacancy on a City board or commission which has been on the City Council agenda for appointment by City Council for more than three (3) calendar months in which a regular City Council meeting has been held, then any Council Member may make a nomination to fill the vacancy without regard to any other provision relating to who has the authority to make the nomination. If there is more than one nomination, the appointment shall be conducted in accordance with the procedure for nominations and elections in Robert's Rules of Order.

Under this provision, the following seats are open to nominations from the City Council:

- David Ames, Environmental Advisory Commission
- Drake Brinkley - Environmental Advisory Commission
- Martin Montelongo - Human Relations Council
- Maurice Whitehurst - Human Relations Council
- 9 spots on the Youth Council

Fiscal Note: No direct fiscal impact.

Recommendation: Make appointments to the Community Appearance Commission, Environmental Advisory Commission, Firefighters' Relief Fund Committee, Greenville Bicycle and Pedestrian Commission, Historic Preservation Commission, Human Relations Council, Police Community Relations Committee, Redevelopment Commission, and the Youth Council.

ATTACHMENTS:

☐ **Muni_Report_Appointments_to_Boards_and_Commissions_998631**

Appointments to Boards and Commissions

January 2020

Community Appearance Commission

Council Liaison:

Name	District #	Current Term	Reappointment Status	Expiration Date
Thomas Alligood	3	First term	Resigned	April 2021

Environmental Advisory Commission

Council Liaison:

Name	District #	Current Term	Reappointment Status	Expiration Date
David Ames <i>(At-Large Member)</i>	4	First term	Eligible	April 2019

Drake Brinkley	5	First term	Resigned	April 2019
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(Lawyer/Someone with knowledge of environmental regulations and environmental safety practices)

Firefighters' Relief Fund Committee

Council Liaison: Not Applicable

Name	District #	Current Term	Reappointment Status	Expiration Date
Eric Mullet	4	Filling unexpired term	Eligible	January 2020

Greenville Bicycle and Pedestrian Commission

Council Liaison:

Name	District #	Current Term	Reappointment Status	Expiration Date
Alvin Gardner	1	First term	Eligible	January 2020
John Kohler	4	Filling unexpired term	Eligible	January 2020
Tony Parker	4	First term	Ineligible	January 2020

Historic Preservation Commission

Council Liaison:

Name	District #	Current Term	Reappointment Status	Expiration Date
Myron Caspar	3	First term	Eligible	January 2020
Roger Kammerer	3	First term	Eligible	January 2020
Israel Mueller	3	Filling unexpired term	Eligible	January 2020
Candace Pearce		First term	Eligible	January 2020

Human Relations Council

Council Liaison:

Name	District #	Current Term	Reappointment Status	Expiration Date
Martin Montelongo	1	Filling unexpired term	Not seeking 2 nd term	Sept. 2019
Maurice Whitehurst <i>(Pitt Community College)</i>	2	Second term	Did not meet attendance Requirement	Oct. 2015

Police Community Relations Committee

Council Liaison:

Name	District #	Current Term	Reappointment Status	Expiration Date
Greg Rubel <i>(Council Member Will Bell)</i>	2	Second term	Resigned	October 2020

Redevelopment Commission

Council Liaison:

Name	District #	Current Term	Reappointment Status	Expiration Date
Alan Brock	1	Filling unexpired term	Resigned	Nov. 14, 2022

(Council Member William Litchfield, Jr.)

Sharif Hatouim 4 Final term Ineligible Nov. 14, 2019
(Mayor P.J. Connelly)

Youth Council

Council Liaison:

Name	Current Term	Reappointment Status	Expiration Date
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9 spots open

*Seats that are open to nomination from the City Council are highlighted.

Applicants for Community Appearance Commission

Gregory Hemby
1410 W. 6th Street
Greenville, NC 27834

Application Date: 4/22/2018

Home Phone: (202) 412-4369

Business Phone:

Email: hembyg@gmail.com

District #: 1

Applicants for Environmental Advisory Commission

Orrin Allen Beasley
3601 Live Oak Lane
Greenville, NC 27858

Application Date: 12/8/2015

Home Phone: (252) 216-6099

Business Phone: (252) 216-6099

Email: oab0119@gmail.com

District #: 5

Applicants for Firefighters' Relief Fund Committee

None.

Applicants for Greenville Bicycle and Pedestrian Commission

Donna Duncan
1803 Drewry Lane
Greenville, NC 27858

Application Date: 2/26/2015

District #: 4

Home Phone: (252) 364-2202

Business Phone: (252) 328-9537

Email: donnaduncan3@gmail.com

Applicants for Historic Preservation Commission

Jamitress Bowden
111 Brownlea Drive Apt. O
Greenville, NC 27858

District #: 3

Charles Ogletree
2072 G Quail Ridge Road
Greenville, NC 27858

District #: 4

Application Date: 8/8/2014

Home Phone:

Business Phone:

Email: jamitressbowden@gmail.com

Application Date: 8/24/2017

Home Phone: (252) 689-4771

Business Phone: (252) 796-7379

Email: cwounc1962@gmail.com

Applicants for Human Relations Council

Alaric Martin
3195 Boardwalk Lane Apt. #9
Greenville, NC 27834

District #: 2

Keshia B. Williams
945 Spring Forest Rd.
Greenville, NC

District #: 4

Travis Williams
3408 Evans Street Apt. E
Greenville, NC 27834

District #: 5

Stephanie Winfield
1103 Red Banks Road
Greenville, NC

District #: 4

Application Date: 9/4/2018

Home Phone: (919) 924-1631

Business Phone:

Email: amartin@gmail.com

Application Date: 4/24/2018

Home Phone: 252-558-3620

Business Phone:

Email: williak5@pitt.k12.nc.us

Application Date: 4/16/2017

Home Phone: (252) 412-4584

Business Phone:

Email: taft1986@yahoo.com

Application Date: 7/14/2017

Home Phone:

Business Phone:

Email: ladona12@gmail.com

Applicants for Police Community Relations Committee

None.

Applicants for Redevelopment Commission

Jonathan Ganzert
302 South Summit Street
Greenville, NC 27858

District #: 3

Anna L. Logemann
1105 Turtle Creek Road Unit G
Greenville, NC 27858

District #: 4

Zach Nichols
208 Churchill Dr.
Greenville, NC 27858

District #: 5

Deryck Steven Wilson
1744 Beaumont Drive
Greenville, NC 27858

District #: 4

Application Date: 2/19/2019

Home Phone: (704) 550-6031

Business Phone:

Email: ganzert@gmail.com

Application Date: 4/26/2017

Home Phone: (336) 624-6514

Business Phone:

Email: annlogemann85@gmail.com

Application Date: 6/17/2019

Home Phone: (252) 916-2691

Business Phone: (252) 752-7101

Email: dustin@tdgnc.com

Application Date: 11/27/2017

Home Phone: (252) 714-5950

Business Phone: (252) 321-5200

Email: deryck.wilson@me.com

Youth Council

None.



City of Greenville, North Carolina

Meeting Date: 1/9/2020
Time: 6:00 PM

Title of Item:

Resolution to Close an alleyway located on the east side of Cedar Lane and south of East Tenth Street

Explanation:

Abstract: The City is requesting to close an alleyway located on the east side of Cedar Lane and south of East Tenth Street. A public hearing was held on October 10, 2019, and the item was then tabled, pending further review by staff.

Explanation: Closure of the alleyway located on the east side of Cedar Lane and south of East Tenth Street was requested by the City due to reoccurring public nuisance issues.

City Council adopted a Resolution of Intent to Close the alleyway during its September 9, 2019, meeting, setting the date for the public hearing on the regularly scheduled City Council meeting on October 10, 2019. The Planning and Zoning Commission gave a favorable recommendation to the petition for closure during its January 15, 2019 meeting.

Pursuant to the provisions of G.S. 160A-299, the Resolution of Intent to Close was published in The Daily Reflector on four consecutive Mondays (September 16, 23, 30 and October 7, 2019), a copy thereof was sent by certified mail to all owners of property adjacent to the street as shown on Pitt County tax records, and a notice of the closing and public hearing was prominently posted in two places along the street section to be closed.

A public hearing was held on October 10, 2019. Council then tabled this item to an unspecified future date due to an abutting property owner's submission of a legal document (Declaration of Easements) that owner contends supports his view that closure of the alley would deprive that owner of a reasonable means of ingress or egress to the owner's property.

The City Attorney's Office has reviewed the above-referenced legal document, discussed this matter with the applicable City staff, and is of the view that if the alley is closed, the abutting property owner would still have a reasonable means of ingress or egress to his property.

The street closure map has been reviewed by City staff and Greenville Utilities Commission (GUC). GUC requests a utility easement over and upon the alleyway for the maintenance of public utilities.

Fiscal Note:

The City receives no Powell Bill funds for maintenance of alleyways. Budgeted funds for yearly maintenance will no longer be required upon the effective date of the Resolution to Close by City Council. The City has incurred the expense of \$4,700 for the preparation of the street closing map.

Recommendation:

City staff requests that the alleyway be closed and requests that Council adopt an order closing the alley. If it appears to the satisfaction of City Council that closing of the alleyway is not contrary to the public interest and that no individual owning property in the vicinity of the alleyway in the subdivision in which it is located would thereby be deprived of reasonable means of ingress and egress to their property, City Council may adopt the Resolution (Order) to Close the alleyway located on the east side of Cedar Lane and south of East Tenth Street.

ATTACHMENTS:

- ❑ Cedar_Lane_Alleyway_Closing_Resolution_1116229
- ❑ Cedar Lane Alley Map
- ❑ Truck Access Map

RESOLUTION NO. _____
AN ORDER OF THE CITY COUNCIL OF THE CITY OF GREENVILLE, NORTH CAROLINA
TO CLOSE AN ALLEYWAY LOCATED ON THE
EAST SIDE OF CEDAR LANE AND SOUTH OF EAST TENTH STREET

WHEREAS, the City Council of the City of Greenville, at its September 9, 2019, meeting, adopted a resolution declaring its intent to close the unnamed alleyway located on the east side of Cedar Lane and south of East Tenth Street; and

WHEREAS, pursuant to the provisions of G.S. 160A-299, said resolution was published once a week for four (4) successive weeks in The Daily Reflector setting forth that a hearing will be held on the 10th day of October, 2019 on the question of the closing said alleyway; and

WHEREAS, a copy of the resolution was sent by certified mail to all owners of the property adjoining the alleyway, as shown on the County tax records, and a notice of the closing and the public hearing was prominently posted in at least two (2) places along said alleyway; and

WHEREAS, a hearing was conducted on the 10th day of October, 2019, at which time all persons interested were afforded an opportunity to be heard on the question of whether or not the closing will be detrimental to the public interest or the property rights of any individual; and

WHEREAS, it appears to the satisfaction of the City Council of the City of Greenville, North Carolina, after conduction of said hearing, that the closing of alleyway is not contrary to the public interest, and that no individual owning property in the vicinity of said alleyway or in the subdivision in which said alleyway is located would thereby be deprived of reasonable means of ingress and egress to their property;

IT IS NOW THEREFORE ORDERED BY THE CITY COUNCIL OF THE CITY OF GREENVILLE that, upon the effective date of this Order, the property described below be and the same is closed, and all right, title and interest that may be vested in the public to said area for street purposes is released in accordance with the provisions of G.S. 160A-299:

To Wit: Being 20 foot wide alleyway as shown on that plat entitled “Street Closing Map For 20’ Alley - Map Book 8, Page 34”, prepared by Rivers & Associates, Inc.

Location: Lying and being in the City of Greenville, Pitt County, North Carolina and being located on the east side of Cedar Lane and 172.5 feet south of E. Tenth Street, and being more particularly described as follows:

Description: BEGINNING at an iron pipe set at the intersection of the eastern right of way of Cedar Lane with the northern line of a 20’ alleyway, with side iron being referenced as N 33°12’43” E to an existing iron pipe located at the intersection of the eastern right of way of Cedar Lane with the southern right of way of East Tenth Street; thence from said BEGINNING POINT and running along the northern boundary of the 20’ alleyway, S60°33’55”E –

206.05' to an existing iron pipe; thence S60°33'55"E – 75.00' to an existing iron pipe; thence S60°33'55"E – 50.01' to a mag nail set in the common line with the Tash Dellagatta, et al, property as recorded in Deed Book 3138, Page 356; thence running along the common line with the Dellagatta property, S30°45'43"W – 20.00 feet to an iron pipe set in the southern boundary of the alleyway; thence running along the southern boundary of the alleyway, N60°30'24"W – 115.98' to an existing iron pipe; thence, N60°24'26"W – 89.93' to an existing iron pipe; thence, N60°47'20"W – 126.02' to an iron pipe set in the eastern right of way of Cedar Lane; thence running along the eastern right of way of Cedar Lane, N33°11'10"E – 20.16' to the POINT OF BEGINNING containing 6,584.2 square feet.

IT IS FURTHER ORDERED BY THE CITY COUNCIL OF THE CITY OF GREENVILLE that the City of Greenville does hereby reserve its right, title, and interest in any utility improvement or easement within the unnamed alleyway closed pursuant to this order. Such reservation also extends, in accordance with the provisions of G.S. 160A-299(f), to utility improvements or easements owned by private utilities which at the time of the closing have a utility agreement or franchise with the City of Greenville.

IT IS FURTHER ORDERED BY THE CITY COUNCIL OF THE CITY OF GREENVILLE that, upon the effective date of this Order, the Mayor and City Clerk are authorized to execute quit-claim deeds or other legal documents to prove vesting of any right, title or interest to those persons owning lots or parcels adjacent to the street in accordance with G.S. 160A-299(c), provided all costs shall be paid by any adjoining landowner requesting such action, all documents must be approved by the City Attorney and all documents, when appropriate, must reserve to the City any easements retained by the City. The intent of this paragraph is to authorize the execution of quit-claim deeds when requested by adjacent property owners; however, none are required and this paragraph is not intended to alter the vesting of title by operation of law as established by G.S. 160A-299(c).

IT IS FURTHER ORDERED BY THE CITY COUNCIL OF THE CITY OF GREENVILLE that a copy of this Order shall be filed in the Office of the Register of Deeds of Pitt County after the effective date of this Order.

ADOPTED this the 9th day of January, 2020.

P.J. Connelly, Mayor

ATTEST:

Valerie Shiuwegar, City Clerk

NORTH CAROLINA
PITT COUNTY

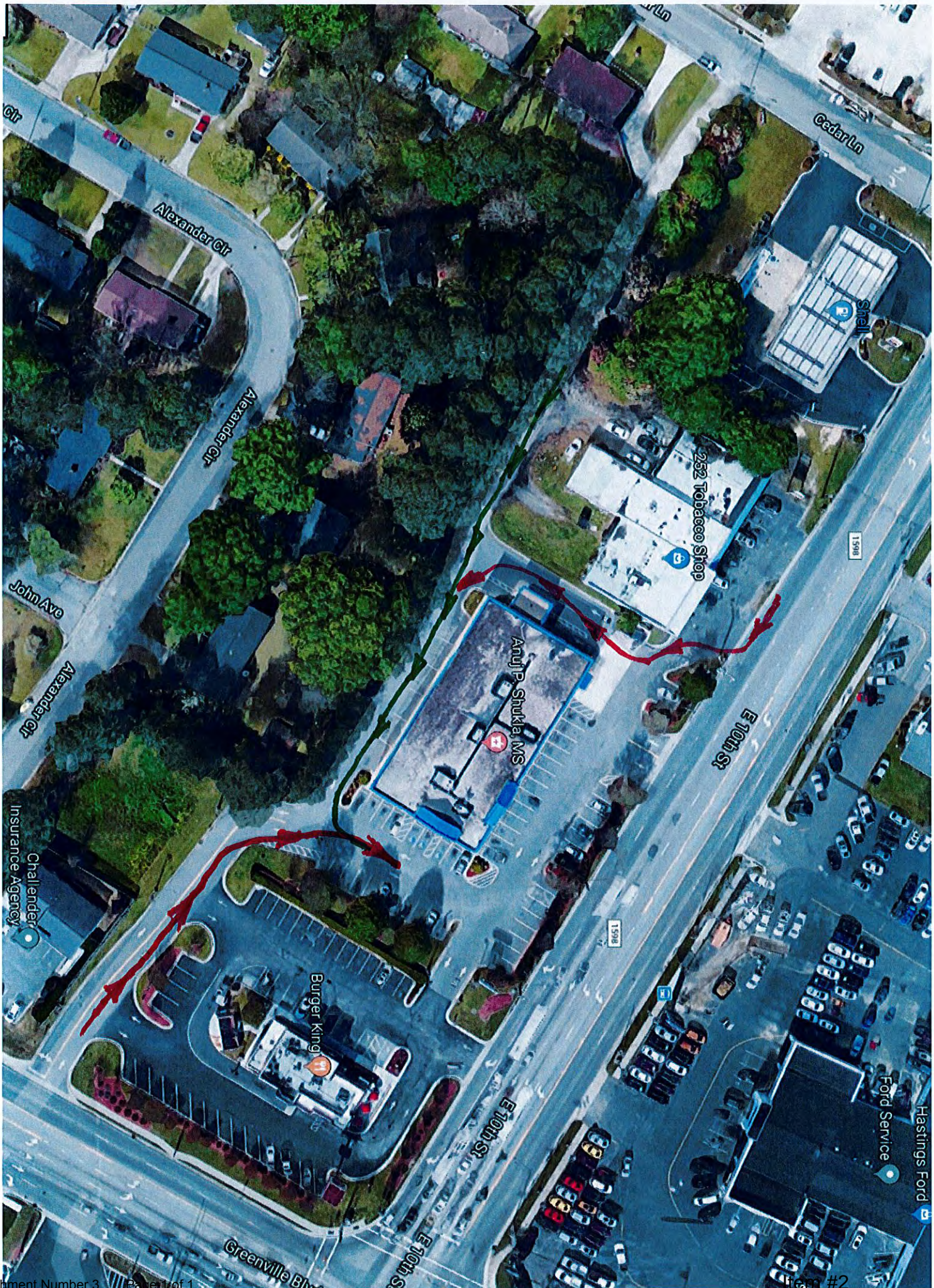
I, _____, a Notary Public for said County and State, certify that Valerie Shiuwegar personally came before me this day and acknowledged that she is the City Clerk of the City of Greenville, a municipality, and that by authority duly given and as the act of the municipality, the foregoing instrument was signed in its name by its Mayor, sealed with the corporate seal, and attested by herself as its Interim City Clerk.

WITNESS my hand and official seal this 9th day of January, 2020.

Notary Public

My Commission Expires: _____

#1116229





City of Greenville, North Carolina

Meeting Date: 1/9/2020
Time: 6:00 PM

Title of Item:

Ordinance requested by East Carolina University to rezone 16.9+/- acres in an area beginning at the intersection of East 5th Street and Reade Street proceeding north along the same until reaching East 3rd Street and then proceeding one block west and north, bounded on the northern side by 1st Street and the western edge by Town Creek from OR (Office-Residential [High Density Multi-family]) to CD (Downtown Commercial)

Explanation:

Abstract: The City has received a request from East Carolina University to rezone 16.9+/- acres in an area beginning at the intersection of East 5th Street and Reade Street proceeding north along the same until reaching East 3rd Street and then proceeding one block west and north, bounded on the northern side by 1st Street and the western edge by Town Creek from OR (Office-Residential [High Density Multi-family]) to CD (Downtown Commercial).

Required Notices:

Planning and Zoning meeting notice (property owner and adjoining property owner letter) mailed on December 3, 2019.

On-site sign(s) posted on December 3, 2019.

City Council public hearing notice (property owner and adjoining property owner letter) mailed on December 23, 2019.

Public hearing legal advertisement published on December 30, 2019 and January 6, 2020.

Comprehensive Plan:

Principles:

5. Uptown features a vibrant mix of businesses, residences, education, recreation, entertainment, and civic uses, and a distinctive character that is appealing to residents, visitors and investors.

As the historic and civic heart of Greenville, Uptown will be a focus for revitalization efforts, strengthening community pride and the city's image. Revitalization efforts will include both public and private investment.

- ECU's Main and Millennial Campuses will be leveraged to attract new development and help strengthen the city's core.
- Adaptive reuse of underutilized buildings will be encouraged.
- Development of buildings on existing surface parking areas will be encouraged, while parking needs will be addressed through sharing arrangements and parking structures.
- Policies will encourage investment in neighborhoods at the edge of Uptown.

The Future Land Use and Character Map recommends a mixture of Uptown Core (UC) and University Institutional (UI) throughout the subject properties.

Uptown Core:

Uptown core is composed of Greenville's historic core. It is the most urban and mixed use area of the city with buildings located close together and near the street. Small blocks, on-street parking, and street trees create a pedestrian-friendly district. New development is encouraged to fill-in vacant sites such as underutilized parking areas.

Intent:

- Infill vacant lots
- Encourage vertical mixed use development (residential or office above commercial)
- Adapt and reuse historic buildings
- Reduce/consolidate surface parking
- Maintain and expand public realm features such as street trees, lighting, and wayfinding signs.

Primary uses:

Commercial

Institutional/Civic

Neighborhood-scale commercial

Secondary uses:

Multifamily residential

University Institutional:

Mainly comprised of East Carolina University's (ECU) Main Campus and surrounding facilities. The core of the campus area tends to cluster buildings in a walkable pattern. At the edges of the campus are related facilities and parking areas.

Intent:

- Encourage better physical links between Uptown and ECU
- Support Campus development as described in A Campus Within Context, A Comprehensive Plan Master Plan for East Carolina University (2012) and in potential master plan updates by coordinating infrastructure improvements and leveraging investments to revitalize adjacent areas

Primary Uses:
Institutional/Civic

Secondary uses:
Office
Multifamily residential

The property is considered part of the Regional Activity Center in the Uptown area. These types of centers are defined as commercial or mixed uses nodes generally providing 250,000-300,000 square feet and serving 10+ mile area.

Chapter 1 Building Great Places

Goal 1.3 High Quality Infill and Redevelopment

Policy 1.3.1 Support Infill and Redevelopment

Promote development and redevelopment throughout the city with a concentration of these projects in the Uptown Core of the Future Land Use and Character map and the Primary Service Area of the Tiered Growth Map in order to balance the city's tax base, reduce service and maintenance expenditures, and make smart long term investments that use taxpayer dollars wisely. This is generally preferred over new peripheral development.

Goal 1.4 A Vibrant Uptown

Policy 1.4.2 Foster High Density Infill Development

Foster development of high density mixed use buildings in and around Uptown that create a more vibrant pedestrian environment and provide a mix of new housing and office spaces.

Thoroughfare/Traffic Report Summary (PWD-Engineering Division):

Based on possible uses permitted by the requested rezoning, the proposed rezoning classification could generate 2,186 trips to and from the site on Reade Street, which is a net increase of 924 additional trips per day.

During the review process, measures to mitigate the traffic will be determined.

History/Background:

In 1969, the property was zoned its current zoning.

Present Land Use:

ECU administrative offices, Willis Building, and student parking lots

Water/Sewer:

Water and sanitary sewer are available.

Historic Sites:

There is no known effect on designated properties.

Environmental Conditions/Constraints:

The property is located in the Town Creek Watershed. If stormwater rule applies, it would require 25-year detention. It would be exempt from Nitrogen and Phosphorus reductions as part of Center City Revitalization Area. It discharges directly to and includes areas of the Town Creek Culvert project. A portion of the property is located in the Special Flood Hazard Area (SFHA). Any development within the SFHA would be subject to the Flood Damage and Prevention Ordinance. No jurisdictional wetlands exist on the property. Jurisdictional stream (Town Creek) and 50' Riparian Buffer does exist on the property. Any development that results in a change of use would require restoration of the riparian buffer

Surrounding Land Uses and Zoning:

North: OR - Town Common

South: OR - ECU Main Campus

East: R6/OR - St. Paul's Episcopal Church and various residential uses

West: CD - Sup Dogs, various law firms and assorted commercial and institutional uses

Density Estimates:

Under the current zoning, the site contains 53,300+/- sq. ft. of institutional office space and 450+/- student parking spaces.

Under the proposed zoning, the site could accommodate a 100-bed hotel with 10,000+/- sq. ft. of associated retail, 250-seat performing arts center, 40,000+/- sq. ft. of institutional office space, and 20,000+/- sq. ft. of mixed use and office (private) space.

The anticipated build-out is within 10-15 years.

Fiscal Note: No cost to the City.

Recommendation: In staff's opinion, the request is in compliance with Horizons 2026: Greenville's Community Plan and the Future Land Use and Character Map. Therefore, staff recommends approval.

"In compliance with the comprehensive plan" should be construed as meaning the requested zoning is (i) either specifically recommended in the text of the Horizons Plan (or addendum to the plan) or is predominantly or completely surrounded by the same or compatible and desirable zoning and (ii) promotes the desired urban form. The requested district is considered desirable and in the public interest, and staff recommends approval of the requested rezoning.

The Planning and Zoning Commission voted unanimously to approve the request at its December 17, 2019 meeting.

If City Council determines to approve the request, a motion to adopt the attached rezoning ordinance will accomplish this. The ordinance includes the statutorily required statement describing whether the action taken is consistent with the comprehensive plan and explaining why Council considers the action taken to be reasonable and in the public interest.

If City Council determines to deny the rezoning request, in order to comply with this statutory requirement, it is recommended that the motion be as follows:

Motion to deny the proposed amendment and to make a finding and determination that, although the rezoning request is consistent with the comprehensive plan, there is a more appropriate zoning classification and, therefore, denial is reasonable and in the public interest.

Note: In addition to the other criteria, the Planning and Zoning Commission and City Council shall consider the entire range of permitted and special uses for the existing and proposed districts as listed under Title 9, Chapter 4, Article D of the Greenville City Code.

ATTACHMENTS:

- ❑ **Ordinance - ECU_1120983**
- ❑ **Minutes - ECU_1120886**
- ❑ **Attachments**

ORDINANCE NO. 20-
AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF GREENVILLE
REZONING TERRITORY LOCATED WITHIN THE PLANNING AND ZONING
JURISDICTION OF THE CITY OF GREENVILLE, NORTH CAROLINA

WHEREAS, the City Council of the City of Greenville, North Carolina, in accordance with Article 19, Chapter 160A, of the General Statutes of North Carolina, caused a public notice to be given and published once a week for two successive weeks in The Daily Reflector setting forth that the City Council would, on the 9th day of January, 2020, at 6:00 p.m., in the Council Chambers of City Hall in the City of Greenville, NC, conduct a public hearing on the adoption of an ordinance rezoning the following described territory;

WHEREAS, the City Council has been informed of and has considered all of the permitted and special uses of the districts under consideration;

WHEREAS, in accordance with the provisions of North Carolina General Statute 160A-383, the City Council does hereby find and determine that the adoption of the ordinance zoning the following described property is consistent with the adopted comprehensive plan and other officially adopted plans that are applicable and that the adoption of the ordinance zoning the following described property is reasonable and in the public interest due to its consistency with the comprehensive plan and other officially adopted plans that are applicable and, as a result, its furtherance of the goals and objectives of the comprehensive plan and other officially adopted plans that are applicable;

WHEREAS, as a further description as to why the action taken is consistent with the comprehensive plan and other officially adopted plans that are applicable in compliance with the provisions of North Carolina General Statute 160A-383, the City Council of the City of Greenville does hereby find and determine that the adoption of this ordinance is consistent with provisions of the comprehensive plan including, but not limited to, Policy 1.1.1 guide development with the Future Land Use and Character Map and Policy 1.1.6 guide development using the Tiered Growth Approach; and

WHEREAS, as a further explanation as to why the action taken is reasonable and in the public interest in compliance with the provisions of North Carolina General Statute 160A-383, the City Council of the City of Greenville does hereby find and determine that the adoption of this ordinance will, in addition to the furtherance of other goals and objectives, promote the safety and general welfare of the community because the requested zoning is consistent with the recommended Future Land Use and Character designation and is located in a Preferred Growth Area;

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

Section 1. That the following described territory is rezoned from OR (Office-Residential) to CD (Downtown Commercial).

TO WIT: East Carolina University (Tract 1)

LOCATION: Bounded by E. 3rd Street, Cotanche Street, E. 2nd Street, and Reade Street.

DESCRIPTION: LYING AND BEING IN THE CITY OF GREENVILLE, PITT COUNTY, NORTH CAROLINA BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT A POINT IN THE INTERSECTION OF THE SOUTHERN RIGHT-OF-WAY OF SECOND STREET AND THE EASTERN RIGHT-OF-WAY OF COTANCHE STREET, THENCE ALONG THE SOUTHERN RIGHT-OF-WAY OF SECOND STREET S 72-42-13 E 266.68 FEET TO A POINT IN THE INTERSECTION OF THE SOUTHERN RIGHT-OF-WAY OF SECOND STREET AND THE WESTERN RIGHT-OF-WAY OF READE STREET; THENCE ALONG THE WESTERN RIGHT-OF-WAY OF READE STREET S 18-00-00 W 320.82 FEET TO A POINT IN THE INTERSECTION OF THE WESTERN RIGHT-OF-WAY OF READE STREET AND THE NORTHERN RIGHT-OF-WAY OF THIRD STREET; THENCE ALONG THE NORTHERN RIGHT-OF-WAY OF THIRD STREET N 73-10-40 W 262.86 FEET TO A POINT IN THE INTERSECTION OF THE NORTHERN RIGHT-OF-WAY OF THIRD STREET AND THE EASTERN RIGHT-OF-WAY OF COTANCHE STREET; THENCE ALONG THE EASTERN RIGHT-OF-WAY OF COTANCHE STREET N 17-19-00 E 322.97 FEET TO THE POINT AND PLACE OF BEGINNING CONTAINING 2.0 ACRES MORE OR LESS.

Section 2. That the following described territory is rezoned from OR (Office-Residential) to CD (Downtown Commercial).

TO WIT: East Carolina University (Tract 2)

LOCATION: Bounded by E. 2nd Street, Cotanche Street, E. 1st Street, and Reade Street.

DESCRIPTION: LYING AND BEING IN THE CITY OF GREENVILLE, PITT COUNTY, NORTH CAROLINA BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT A POINT IN THE INTERSECTION OF THE SOUTHERN RIGHT-OF-WAY OF FIRST STREET AND THE EASTERN RIGHT-OF-WAY OF COTANCHE STREET, THENCE ALONG THE SOUTHERN RIGHT-OF-WAY OF FIRST STREET S 72-26-00 E 271.14 FEET TO A POINT IN THE INTERSECTION OF THE SOUTHERN RIGHT-OF-WAY OF FIRST STREET AND THE WESTERN RIGHT-OF-WAY OF READE STREET; THENCE ALONG THE WESTERN RIGHT-OF-WAY OF READE STREET S 18-00-00 W 314.06 FEET TO A POINT IN THE INTERSECTION OF THE WESTERN RIGHT-OF-WAY OF READE

STREET AND THE NORTHERN RIGHT-OF-WAY OF SECOND STREET; THENCE ALONG THE NORTHERN RIGHT-OF-WAY OF SECOND STREET N 72-42-13 W 267.39 FEET TO A POINT IN THE INTERSECTION OF THE NORTHERN RIGHT-OF-WAY OF SECOND STREET AND THE WESTERN RIGHT-OF-WAY OF COTANCHE STREET; THENCE ALONG THE WESTERN RIGHT-OF-WAY OF COTANCHE STREET N 17-19-00 E 315.31 FEET TO THE POINT AND PLACE OF BEGINNING CONTAINING 1.9 ACRES MORE OR LESS.

Section 3. That the following described territory is rezoned from OR (Office-Residential) to CD (Downtown Commercial).

TO WIT: East Carolina University (Tract 3)

LOCATION: Bounded by E. 1st Street, Town Creek, E. 3rd Street, and Reade Street.

DESCRIPTION: LYING AND BEING IN THE CITY OF GREENVILLE, PITT COUNTY, NORTH CAROLINA BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

RIGHT-OF-WAY OF FIRST STREET AND THE EASTERN RIGHT-OF-WAY OF READE STREET, THENCE ALONG THE SOUTHERN RIGHT-OF-WAY OF FIRST STREET S 72-26-00 E 415.34 FEET TO A POINT; THENCE S 69-04-00 E 137.90 FEET TO A POINT; THENCE LEAVING THE SOUTHERN RIGHT-OF-WAY OF FIRST STREET S 38-21-00 W 78.43 FEET TO A POINT; THENCE S 19-28-00 W 74.30 FEET TO A POINT; THENCE S 68-39-00 E 41.50 FEET TO A POINT; THENCE S 20-25-20 W 156.73 FEET TO A POINT IN THE NORTHERN RIGHT-OF-WAY OF SECOND STREET; THENCE ALONG THE NORTHERN RIGHT-OF-WAY OF SECOND STREET ALONG A CURVE TO THE RIGHT HAVING A CHORD BEARING AND DISTANCE OF N 46-27-22 W 13.37 FEET AND A RADIUS OF 16.00 FEET; THENCE ALONG A CURVE TO THE LEFT HAVING A CHORD BEARING AND DISTANCE OF S 71-38-50 W 93.83 FEET AND A RADIUS OF 47.00 FEET; THENCE N 71-09-19 W 16.46 FEET TO A POINT; THENCE S 22-45-00 W 164.63 FEET TO A POINT; THENCE S 70-53-20 E 20.00 FEET TO A POINT; THENCE S 15-47-00 W 160.15 FEET TO A POINT IN THE NORTHERN RIGHT-OF-WAY OF THIRD STREET; THENCE ALONG THE NORTHERN RIGHT-OF-WAY OF THIRD STREET N 73-10-40 W 467.24 FEET TO A POINT IN THE INTERSECTION OF THE NORTHERN RIGHT-OF-WAY OF THIRD STREET AND THE EASTERN RIGHT-OF-WAY OF READE STREET; THENCE ALONG THE EASTERN RIGHT-OF-WAY OF READE STREET N 18-00-00 E 694.44 FEET TO THE POINT AND PLACE OF BEGINNING CONTAINING 7.9 ACRES MORE OR LESS.

Section 4. That the following described territory is rezoned from OR (Office-Residential) to CD (Downtown Commercial).

TO WIT: East Carolina University (Tract 4)

LOCATION: Located at the northeastern corner of the intersection of E. 4th Street and Reade Street.

DESCRIPTION: LYING AND BEING IN THE CITY OF GREENVILLE, PITT COUNTY, NORTH CAROLINA BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT A POINT IN THE INTERSECTION OF THE SOUTHERN RIGHT-OF-WAY OF THIRD STREET AND THE EASTERN RIGHT-OF-WAY OF READE STREET, THENCE ALONG THE SOUTHERN RIGHT-OF-WAY OF THIRD STREET S 73-10-40 E 350.92 TO A POINT; THENCE LEAVING THE RIGHT-OF-WAY OF THIRD STREET S 19-32-36 W 334.58 FEET TO A POINT IN THE NORTHERN RIGHT-OF-WAY OF FOURTH STREET; THENCE ALONG THE NORTHERN RIGHT-OF-WAY OF FOURTH STREET N 71-41-17 W 341.84 FEET TO A POINT IN THE INTERSECTION OF THE NORTHERN RIGHT-OF-WAY OF FOURTH STREET AND THE EASTERN RIGHT-OF-WAY OF READE STREET; THENCE ALONG THE EASTERN RIGHT-OF-WAY OF READE STREET N 18-00-00 E 325.38 FEET TO THE POINT AND PLACE OF BEGINNING CONTAINING 2.6 ACRES MORE OR LESS.

Section 5. That the following described territory is rezoned from OR (Office-Residential) to CD (Downtown Commercial).

TO WIT: East Carolina University (Tract 5)

LOCATION: Located at the northeastern corner of the intersection of E. 5th Street and Reade Street.

DESCRIPTION: LYING AND BEING IN THE CITY OF GREENVILLE, PITT COUNTY, NORTH CAROLINA BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT A POINT IN THE INTERSECTION OF THE SOUTHERN RIGHT-OF-WAY OF FOURTH STREET AND THE EASTERN RIGHT-OF-WAY OF READE STREET, THENCE ALONG THE SOUTHERN RIGHT-OF-WAY OF FOURTH STREET S 71-41-17 E 330.66 FEET TO A POINT; THENCE LEAVING SAID RIGHT-OF-WAY S 17-55-21 W 167.51 FEET TO A POINT; THENCE S 72-00-53 E 13.99 FEET TO A POINT; THENCE S 43-28-23 W 199.21 FEET TO A POINT IN THE NORTHERN RIGHT-OF-WAY OF FIFTH STREET; THENCE ALONG THE NORTHERN RIGHT-OF-WAY OF FIFTH STREET N 66-20-40 W 100.40 FEET TO A POINT; THENCE N 68-09-20 W 101.74 FEET TO A POINT; THENCE N 69-39-20 W 57.95 FEET TO A POINT IN THE INTERSECTION OF THE NORTHERN RIGHT-OF-WAY OF FIFTH STREET AND THE EASTERN RIGHT-OF-WAY OF READE STREET; THENCE ALONG THE EASTERN RIGHT-OF-WAY OF READE STREET N 18-01-17 E 330.06 FEET TO THE POINT AND PLACE OF BEGINNING CONTAINING 2.5 ACRES MORE OR LESS.

Section 6. That the Director of Planning and Development Services is directed to amend the zoning map of the City of Greenville in accordance with this ordinance.

Section 7. That all ordinances and clauses of ordinances in conflict with this ordinance are hereby repealed.

Section 8. That this ordinance shall become effective upon its adoption.

ADOPTED this 9th day of January, 2020.

P. J. Connelly, Mayor

ATTEST:

Valerie Shuiwegar, City Clerk

1120983

Excerpt from the draft Planning & Zoning Commission Minutes (12/17/2019)

ORDINANCE REQUESTED BY EAST CAROLINA UNIVERSITY TO REZONE 16.9+/- ACRES IN AN AREA BEGINNING AT THE INTERSECTION OF EAST 5TH STREET AND READE STREET PROCEEDING NORTH ALONG THE SAME UNTIL REACHING EAST 3RD STREET AND THEN PROCEEDING ONE BLOCK WEST AND NORTH, BOUNDED ON THE NORTHERN SIDE BY 1ST STREET AND THE WESTERN EDGE BY TOWN CREEK FROM OR (OFFICE-RESIDENTIAL [HIGH DENSITY MULTI-FAMILY]) TO CD (DOWNTOWN COMMERCIAL) - APPROVED

Mr. Sceviour delineated the property. It is located in the Town Creek Watershed which requires 25-year detention. The property is mostly institutional uses and surface parking lots. It is located within the Downtown regional activity, which is where commercial is anticipated and encouraged. This rezoning could generate a net increase of 924 trips per day. This request aligns with Goals 1.3 and 1.4 of Horizons 2026: Greenville's Community Plan.

Goal 1.3 High Quality Infill and Redevelopment

Policy 1.3.1 Support Infill and Redevelopment

Promote development and redevelopment throughout the city with a concentration of these projects in the Uptown Core of the Future Land Use and Character map and the Primary Service Area of the Tiered Growth Map in order to balance the city's tax base, reduce service and maintenance expenditures, and make smart long term investments that use taxpayer dollars wisely. This is generally preferred over new peripheral development.

Goal 1.4 A Vibrant Uptown

Policy 1.4.2 Foster High Density Infill Development

Foster development of high density mixed use buildings in and around Uptown that create a more vibrant pedestrian environment and provide a mix of new housing and office spaces.

In staff's opinion, the request is in compliance with Horizons 2026: Greenville's Community Plan and the Future Land Use and Character Map. Staff recommends approval.

Mr. Robinson opened the public hearing.

Mr. Merrill Flood, East Carolina University, spoke in favor on behalf of the applicant.

No one spoke in opposition.

Mr. Robinson closed the public hearing.

Motion made by Mr. Overton, seconded by Mr. Parker to recommend approval for the proposed amendment to advise that it is consistent with the Comprehensive Plan and to adopt the staff report which addresses plan consistency and other matters. Motion passed unanimously.

East Carolina University

From: OR

To: CD

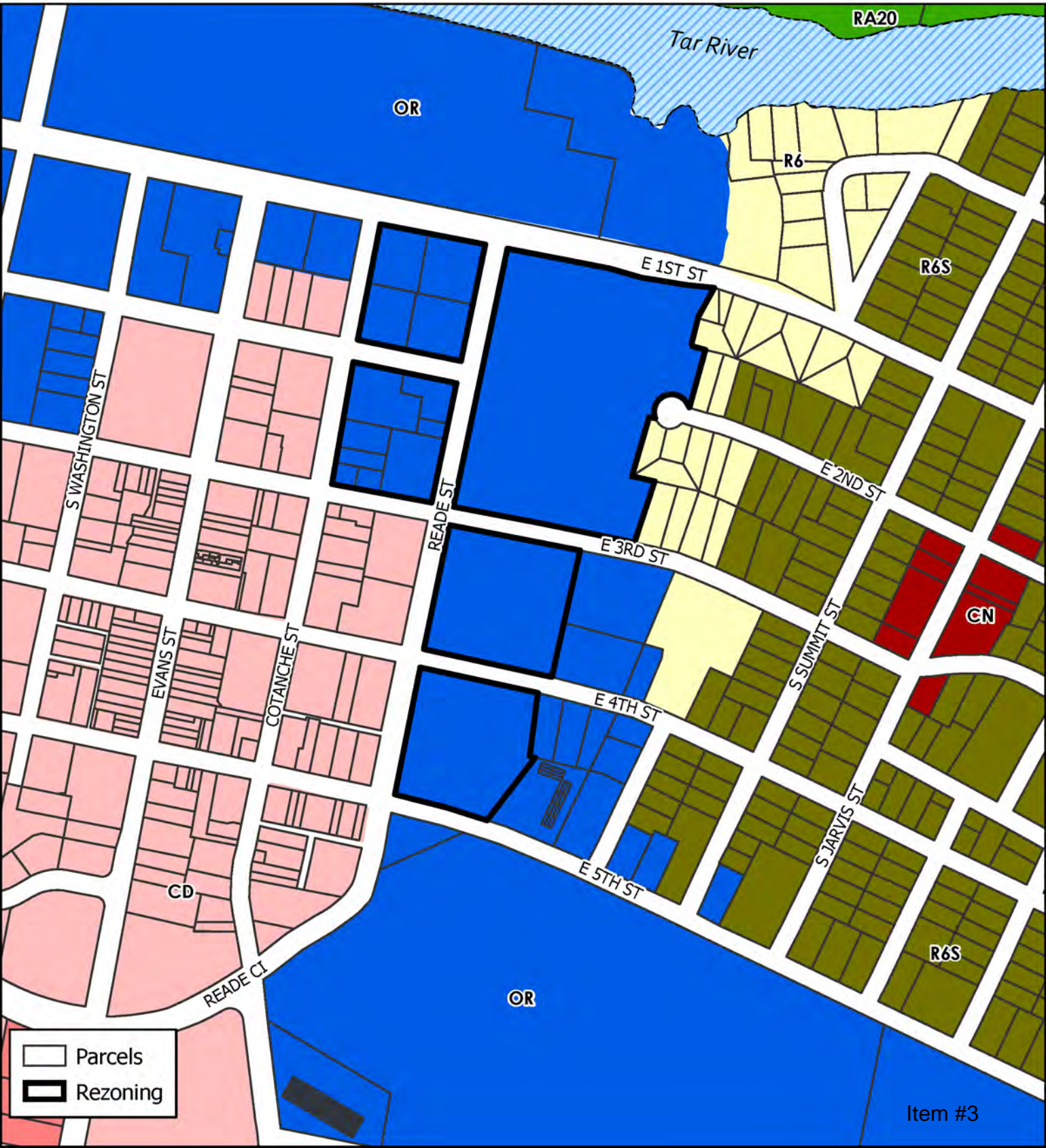
Total Acres: 16.9

December 3, 2019

N



0 0.02 0.04 0.09 Miles



- Parcels
- Rezoning

NOTES:

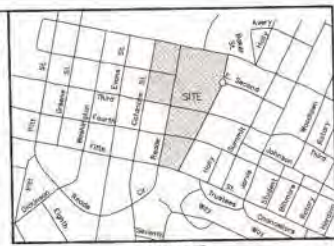
- 1) ALL DISTANCES SHOWN ARE HORIZONTAL GROUND DISTANCES.
- 2) THIS PROPERTY IS SUBJECT TO THE TAR/PAMLICO RIVER RIPARIAN BUFFER RULES.
- 3) THE SURVEYOR MADE NO ATTEMPT TO LOCATE OR DELINEATE ANY WETLANDS LOCATED ON THE SUBJECT PROPERTY.
- 4) THIS PROPERTY IS LOCATED IN ZONE X AND IS NOT LOCATED IN A SPECIAL FLOOD HAZARD AREA AS TAKEN FROM N.F.I.P. RATE MAP DATED JANUARY 2, 2004 COMMUNITY PANEL 37254677003.
- 5) FOR BUILDING SETBACK RESTRICTIONS REFER TO THE CITY OF GREENVILLE ZONING REQUIREMENTS.
- 6) THIS MAP IS A GRAPHICAL REPRESENTATION OF THE EXISTING AND PROPOSED ZONING FOR THE SUBJECT PROPERTIES AND DOES NOT REPRESENT A BOUNDARY SURVEY. PROPERTY IMPROVEMENTS AND EASEMENTS THAT BENEFIT AND BURDEN THE PROPERTY ARE NOT SHOWN.



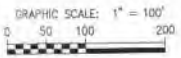
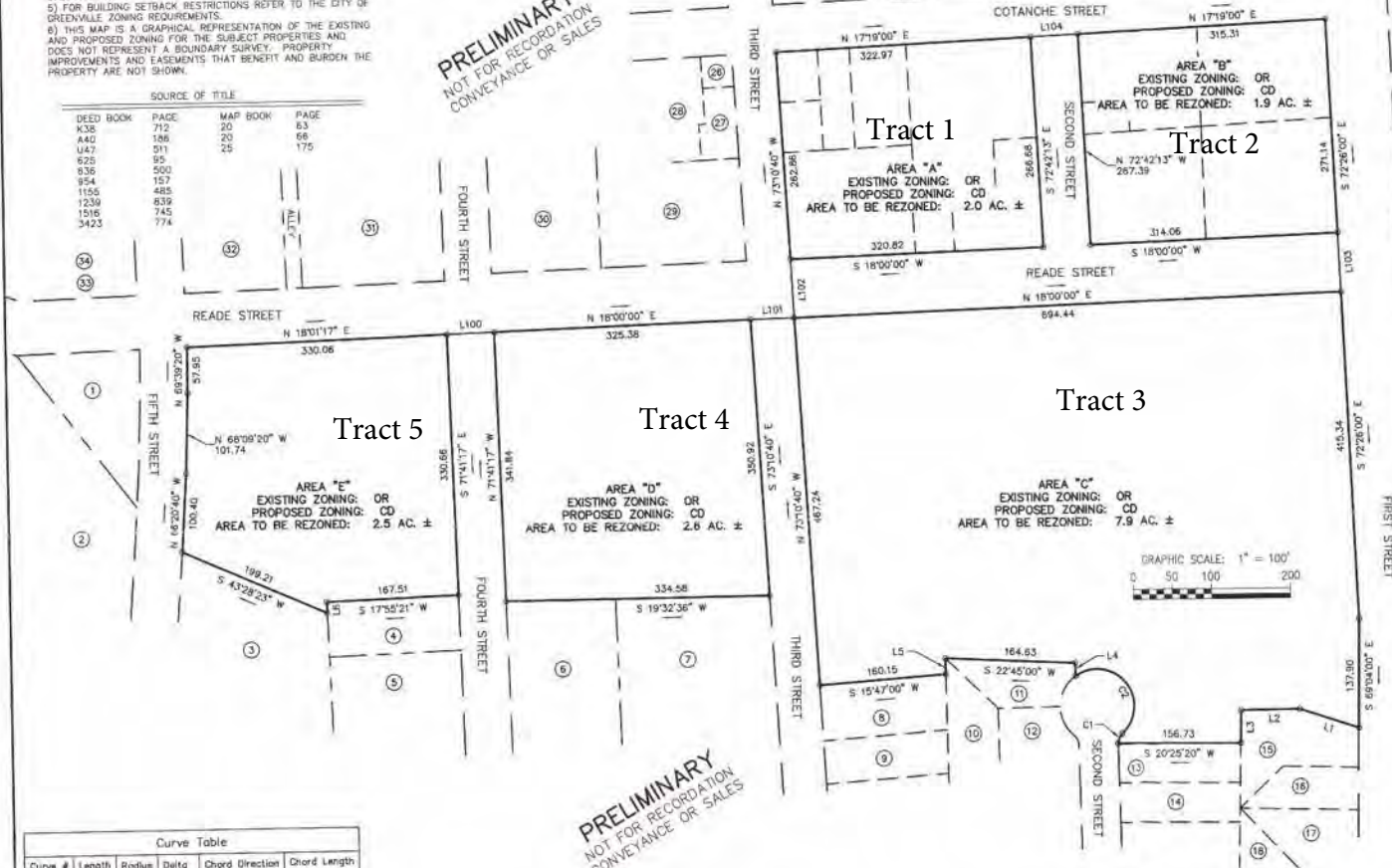
PRELIMINARY
NOT FOR RECORDATION
CONVEYANCE OR SALES

SOURCE OF TITLE

DEED BOOK	PAGE	MAP BOOK	PAGE
K38	712	20	63
A40	186	20	66
U47	511	25	175
625	95		
936	500		
954	157		
1155	485		
1239	839		
1516	745		
3423	774		



Line #	Length	Direction
L1	78.43	S 38°21'00" W
L2	74.30	S 19°28'00" W
L3	41.50	S 88°39'00" E
L4	16.46	N 71°09'19" W
L5	20.00	S 70°51'20" E
L6	13.99	S 72°00'53" E
L100	60.00	N 18°00'14" E
L101	55.59	N 18°27'18" E
L102	75.01	S 72°46'10" E
L103	75.00	S 72°28'00" E
L104	60.00	N 17°18'00" E



PRELIMINARY
NOT FOR RECORDATION
CONVEYANCE OR SALES

STATE OF NORTH CAROLINA HITT COUNTY
I, WILLIAM B. HILLIARD, CERTIFY AS TO THE SURVEY ITEMS SHOWN ON THIS DRAWING, THAT THIS PLAT WAS DRAWN FROM MY SUPERVISION, THAT THE RATIO OF PRECISION AS CALCULATED IS 1:10000.; THAT THIS PLAT WAS PREPARED IN ACCORDANCE WITH THE STANDARDS OF PRACTICE. WITNESS MY ORIGINAL SIGNATURE, REGISTRATION NUMBER AND SEAL THIS THE
____ DAY OF _____, 20____

Curve #	Length	Radius	Delta	Chord Direction	Chord Length
C1	13.79	18.00	49.39	S46°27'22"E	13.37
C2	142.06	47.00	173.17	S71°38'50"W	83.83

PRELIMINARY
NOT FOR RECORDATION
CONVEYANCE OR SALES

REZONING PLAT
FOR
EAST CAROLINA UNIVERSITY

CITY OF GREENVILLE DATE
PIITT COUNTY NORTH CAROLINA

OWNER : EAST CAROLINA UNIVERSITY
ADDRESS : 1001 EAST 4TH STREET GREENVILLE, NC 27858
PHONE : 523-1737

PARCEL	OWNER	DEED BK	PAGE	MAP BK	PAGE	ZONING	PARCEL	OWNER	DEED BK	PAGE	MAP BK	PAGE	ZONING
1	STATE OF NORTH CAROLINA	217	188			OR	16	JM BLOUNT PROPERTIES, LLC	3236	453	14	14	R6
2	EAST CAROLINA UNIVERSITY	N-40	403			OR	17	CITY OF GREENVILLE	3785	116	84	37	R6&OR
3	W AND P PROPERTIES OF NC LLC	2383	492	U081	15	OR	18	CITY OF GREENVILLE	3785	116	84	37	OR
4	ALEXIS ROXANNE THOMEN	3755	483	27	159	OR	19	EAST CAROLINA FARM CREDIT FLGA	T-41	358			OR
5	SANDRA BUTTERWORTH, ET AL	3396	724			OR	20	RFC INC	64	41	10	115	CD
6	EPISCOPAL DIOCESE OF EAST CAROLINA TRUSTEES	3484	240			OR	21	CITY OF GREENVILLE	P-44	403			CD
7	EPISCOPAL DIOCESE OF EAST CAROLINA TRUSTEES	3484	240			OR	22	EVANS STREET PROPERTIES LLC	2475	141	58	26	CD
8	ROBERT THOMAS MONTAQUILA	936	698	1	131	R6	23	STEPHEN F HORNE II PA	2016E	528	(ESTATE FILE)		CD
9	TIMOTHY E LEONARD	1649	429			R6	24	STATE OF NORTH CAROLINA	873	809	24	185	CD
10	BROWN & BROWN OF CAROLINA, LLC	3606	780	22	85	R6	25	STATE OF NORTH CAROLINA	873	809	24	185	CD
11	ERIC PAYNE	2296	41	22	85	R6	26	STATE OF NORTH CAROLINA	873	809	24	185	CD
12	EDMUND HOOVER TAFT, III	Y-41	636	22	85	R6	27	STATE OF NORTH CAROLINA	873	809	24	185	CD
13	JM BLOUNT PROPERTIES, LLC	3224	247	1	131	R6	28	STATE OF NORTH CAROLINA	873	809	24	185	CD
14	JM BLOUNT PROPERTIES, LLC	3224	247	1	131	R6	29	STATE OF NORTH CAROLINA	873	809	24	185	CD
15	DEVELOPMENT TRUST, LLC	3317	37	15	89	R6	30	CLASSY PROPERTY ASSOCIATION, LLC	3240	711	210	99	CD
16	JC HAZELTON PROPERTIES OF GREENVILLE INC	3327	540	15	89	R6	31	HAFCO, INC	755	853			CD
17	DEVELOPMENT TRUST, LLC	3234	416	14	14	R6	32	ALTON W. HOLLOMAN	T-46	521			CD
							33	ALTON W. HOLLOMAN	T-47	522			CD

<p>THE EAST GROUP 324 S. EVANS ST. 4325 LAKE BOONE TRAIL GREENVILLE, NC 27834 SUITE 311 (252) 798-3746 RALEIGH, NC 27607 CORPORATE LICENSE NO. 02026 (919) 784-9330</p>	SURVEYED BY: GDF	PROJECT #: 20191000
	DRAWN BY: WGH	DATE: DATE
	CHECKED: WGH	SCALE: 1" = 100'

REZONING THOROUGHFARE/TRAFFIC VOLUME REPORT

Case No: 19-18

Applicant: East Carolina University

Property Information

Current Zoning: OR (Office-Residential [High Density Multi-Family])

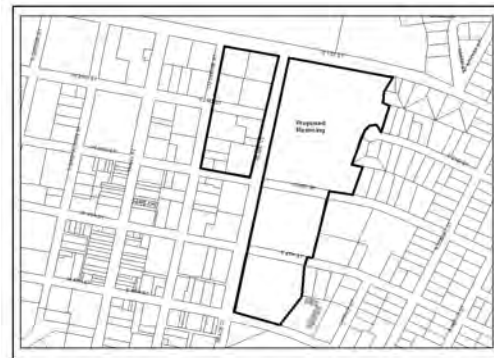
Proposed Zoning: CD (Downtown Commercial)

Current Acreage: 16.9 acres

Location: Reade St, between 5th St & 1st St

Points of Access: Reade St

Location Map



Transportation Background Information

1.) Reade St- City maintained

	<u>Existing Street Section</u>	<u>Ultimate Thoroughfare Street Section</u>
Description/cross section	2 lanes with parking on both sides	no change
Right of way width (ft)	75	no change
Speed Limit (mph)	25	no change
Current ADT:	3,925 (*)	
Design ADT:	12,000 vehicles/day (**)	
Controlled Access	No	

Thoroughfare Plan Status Major Thoroughfare

Other Information: There are sidewalks along Reade St that service this property.

Notes: (*) 2016 NCDOT count adjusted for a 2% annual growth rate
 (**) Traffic volume based on an operating Level of Service D for existing geometric conditions
 ADT – Average Daily Traffic volume

Transportation Improvement Program Status:

Trips generated by proposed use/change

Current Zoning: 1,262 -vehicle trips/day (*) **Proposed Zoning:** 2,186 -vehicle trips/day (*)

Estimated Net Change: increase of 924 vehicle trips/day (assumes full-build out)

(* - These volumes are estimated and based on an average of the possible uses permitted by the current and proposed zoning.)

Impact on Existing Roads

The overall estimated trips presented above are distributed based on current traffic patterns. The estimated ADTs on Reade St are as follows:

1.) Reade St , Between 5th & 1st:	“No build” ADT of 3,925
Estimated ADT with Proposed Zoning (full build) –	6,111
Estimated ADT with Current Zoning (full build) –	<u>5,187</u>
Net ADT change =	924 (18% increase)

Staff Findings/Recommendations

Based on possible uses permitted by the requested rezoning, the proposed rezoning classification could generate 2186 trips to and from the site on Reade St, which is a net increase of 924 additional trips per day.

During the review process, measures to mitigate the traffic will be determined.

CURRENT ZONING	
OR (OFFICE-RESIDENTIAL) - PERMITTED USES	
(1) General	
	a. Accessory use or building
	b. Internal service facilities
	c. On-premise signs per Article N
	f. Retail sales; incidental
(2) Residential	
	b. Two-family attached dwelling (duplex)
	c. Multi-family development per Article I
	k. Family care homes (see also 9-4-103)
	n. Retirement center or home
	o. Nursing, convalescent or maternity home; major care facility
	p. Boarding or rooming house
	q. Room renting
(3) Home Occupations - None	
(4) Governmental	
	b. City of Greenville municipal government building or use (see also section 9-4-103)
	c. County or state government building or use not otherwise listed; excluding outside storage and major or minor repair
	d. Federal government building or use
(5) Agricultural/Mining	
	a. Farming; agricultural, horticulture, forestry (see also section 9-4-103)
(6) Recreational/Entertainment	
	f. Public park or recreational facility
	g. Private noncommercial recreation; indoor only, not otherwise listed
(7) Office/Financial/Medical	
	a. Office; professional and business, not otherwise listed
	b. Operation/processing center
	c. Office; customer service, not otherwise listed, including accessory service delivery vehicle parking and indoor storage
	d. Bank, savings and loans or other savings or investment institutions
	e. Medical, dental, ophthalmology or similar clinic, not otherwise listed
(8) Services	
	c. Funeral home
	e. Barber or beauty salon
	f. Manicure, pedicure or facial salon
	g. School; junior and senior high (see also section 9-4-103)
	h. School; elementary (see also section 9-4-103)
	i. School; nursery and kindergarten (see also section 9-4-103)
	j. College and other institutions of higher learning
	k. Business or trade school
	n. Auditorium
	o. Church or place of worship (see also section 9-4-103)
	p. Library

	q.	Museum
	r.	Art gallery
	u.	Art studio including art and supply sales
	v.	Photography studio including photo and supply sales
	w.	Recording studio
	x.	Dance studio
	y(2)	TV and/or radio broadcast facilities, including receiving and transmission equipment and towers not exceeding 120 feet in height or cellular telephone and wireless communication towers not exceeding 120 feet in height (see also section 9-4-103)
	y(4)	Distributed Antenna System (See also 9-4-103 (Q))
	bb.	Civic organizations
	cc.	Trade or business organizations
(9) Repair - None		
(10) Retail Trade		
	s.	Book or card store, news stand
	w.	Florist
	ee.	Christmas tree sales lot; temporary only (see also section 9-4-103)
(11) Wholesale/Rental/Vehicle-Mobile Home Trade - None		
(12) Construction		
	a.	Licensed contractor; general electrical, plumbing, mechanical, etc... excluding outside storage
	c.	Construction office; temporary, including modular office (see also section 9-4-103)
(13) Transportation - None		
(14) Manufacturing/Warehousing - None		
(15) Other Activities (not otherwise listed - all categories) - None		
OR (OFFICE-RESIDENTIAL) - SPECIAL USES		
(1) General - None		
(2) Residential		
	d.	Land use intensity multi-family (LUI) development rating 50 per Article K
	e.	Land use intensity multi-family (LUI) development rating 67 per Article K
	i.	Residential quarters for resident manager, supervisor or caretaker; excluding mobile home
	m.	Shelter for homeless or abused (see also section 9-4-103)
	o(1).	Nursing, convalescent or maternity home; minor care facility
	r.	Fraternity or sorority house
(3) Home Occupations - None		
(4) Governmental		
	a.	Public utility building or use
(5) Agricultural/Mining - None		
(6) Recreational/Entertainment		
	c(1).	Tennis club; indoor and outdoor facilities
	h.	Commercial recreation; indoor only, not otherwise listed
	m(1).	Dining and entertainment establishment (see also section 9-4-103)
(7) Office/Financial/Medical		

	f. Veterinary clinic or animal hospital (see also animal boarding; outside facility, kennel and stable)
(8) Services	
	a. Child day care facilities
	b. Adult day care facilities
	l. Convention center; private
	s. Hotel, motel bed and breakfast inn; limited stay lodging (see also residential quarters for resident manager, supervisor or caretaker and section 9-4-103)
	ff. Mental health, emotional or physical rehabilitation day program facility
	ff(1). Mental health, emotional or physical rehabilitation day program facility
(9) Repair- None	
(10) Retail Trade - None	
	h. Restaurant; conventional
	j. Restaurant and/or dining and entertainment establishment; regulated outdoor activities
(11) Wholesale/Rental/Vehicle-Mobile Home Trade - None	
(12) Construction - None	
(13) Transportation	
	h. Parking lot or structure; principal use
(14) Manufacturing/Warehousing - None	
(15) Other Activities (not otherwise listed - all categories)	
	a. Other activities; personal services not otherwise listed
	b. Other activities; professional services not otherwise listed
PROPOSED ZONING	
CD (DOWNTOWN COMMERCIAL) - PERMITTED USES	
(1) General	
	a. Accessory use or building
	b. Internal service facilities
	c. On-premise signs per Article N
	e. Temporary uses; of listed district uses
	f. Retail sales; incidental
	Incidental assembly of products sold at retail or wholesale as an accessory to
	g. principal uses
(2) Residential	
	c. Multi-family development per Article I
	i. Residential quarters for resident manager, supervisor or caretaker; excluding mobile home
	n. Retirement center or home
	o. Nursing, convalescent or maternity home; major care facility
	q. Room renting
(3) Home Occupations - None	
(4) Governmental	
	a. Public utility building or use

	b.	City of Greenville municipal government building or use (see also section 9-4-103)
	c.	County or state government building or use not otherwise listed; excluding outside storage and major or minor repair
	d.	Federal government building or use
	g.	Liquor store, state ABC
(5) Agricultural/Mining		
	a.	Farming; agricultural, horticulture, forestry (see also section 9-4-103)
(6) Recreational/Entertainment		
	f.	Public park or recreational facility
	g.	Private noncommercial recreation; indoor only, not otherwise listed
	h.	Commercial recreation; indoor only, not otherwise listed
	j.	Bowling alley
	o.	Theater; movie or drama, including outdoor facilities
	s.	Athletic club; indoor only
(7) Office/Financial/Medical		
	a.	Office; professional and business, not otherwise listed
	b.	Operation/processing center
	c.	Office; customer service, not otherwise listed, including accessory service delivery vehicle parking and indoor storage
	d.	Bank, savings and loans or other savings or investment institutions
	e.	Medical, dental, ophthalmology or similar clinic, not otherwise listed
	f.	Veterinary clinic or animal hospital (see also animal boarding; outside facility, kennel and stable)
	g.	Catalogue processing center
(8) Services		
	c.	Funeral home
	e.	Barber or beauty salon
	f.	Manicure, pedicure or facial salon
	j.	College and other institutions of higher learning
	k.	Business or trade school
	n.	Auditorium
	o.	Church or place of worship (see also section 9-4-103)
	p.	Library
	q.	Museum
	r.	Art gallery
	s.	Hotel, motel bed and breakfast inn; limited stay lodging (see also residential quarters for resident manager, supervisor or caretaker and section 9-4-103)
	u.	Art studio including art and supply sales
	v.	Photography studio including photo and supply sales
	w.	Recording studio
	x.	Dance studio
	y.	TV and/or radio broadcast facilities, including receiving and transmission equipment and towers or cellular telephone and wireless communication towers
	y(4)	Distributed Antenna System (See also 9-4-103 (Q))

	z.	Printing or publishing service including graphic art, maps, newspapers, magazines and books
	aa.	Catering service including food preparation (see also restaurant; conventional and fast food)
	bb.	Civic organizations
	cc.	Trade or business organizations
	hh.	Exercise and weight loss studio; indoor only
	kk.	Launderette; household users
	ll.	Dry cleaners; household users
	oo.	Clothes alteration or shoe repair shop
(9) Repair		
	f.	Appliance; household and office equipment repair
	g.	Jewelry, watch, eyewear or other personal item repair
(10) Retail Trade		
	a.	Miscellaneous retail sales; non-durable goods, not otherwise listed
	d.	Pharmacy
	e.	Convenience store (see also gasoline sales)
	f.	Office and school supply, equipment sales
	h.	Restaurant; conventional
	i.	Restaurant; fast food
	l.	Electronic; stereo, radio, computer, TV, etc... sales and accessory repair
	m.	Appliance; household use, sales and accessory repair, excluding outside storage
	p.	Furniture and home furnishing sales not otherwise listed
	q.	Floor covering, carpet and wall covering sales
	r.	Antique sales, excluding vehicles
	s.	Book or card store, news stand
	t.	Hobby or craft shop
	u.	Pet shop (see also animal boarding; outside facility)
	v.	Video or music store; records, tape, CD and the like sales
	w.	Florist
	x.	Sporting goods sales and rental shop
	y.	Auto part sales (see also major and minor repair)
	ee.	Christmas tree sales lot; temporary only (see also section 9-4-103)
(11) Wholesale/Rental/Vehicle-Mobile Home Trade		
	c.	Rental of clothes and accessories; formal wear, and the like
	d.	Rental of automobiles, noncommercial trucks or trailers, recreational vehicles, motorcycles and boats
(12) Construction		
	a.	Licensed contractor; general electrical, plumbing, mechanical, etc... excluding outside storage
	c.	Construction office; temporary, including modular office (see also section 9-4-103)
	f.	Hardware store
(13) Transportation		
	b.	Bus station; passenger and related freight

	c.	Taxi or limousine service
	e.	Parcel delivery service
	h.	Parking lot or structure; principal use
(14) Manufacturing/Warehousing		
	g.	Cabinet, woodwork or frame shop; excluding furniture manufacturing or upholstery
	h.	Engraving; metal, glass or wood
(15) Other Activities (not otherwise listed - all categories) - None		
CD (DOWNTOWN COMMERCIAL) - SPECIAL USES		
(1) General - None		
(2) Residential		
	e(1).	Dormitory Development
(3) Home Occupations - None		
(4) Governmental - None		
(5) Agricultural/Mining - None		
(6) Recreational/Entertainment		
	d.	Game center
	l.	Billiard parlor or pool hall
	m.	Public or private club
	m(1).	Dining and entertainment establishment (see also section 9-4-103)
	t.	Athletic club; indoor and outdoor facilities
(7) Office/Financial/Medical - None		
(8) Services		
	a.	Child day care facilities
	b.	Adult day care facilities
	i.	School; nursery and kindergarten (see also section 9-4-103)
	l.	Convention center; private
	ff(1).	Mental health, emotional or physical rehabilitation day program facility
(9) Repair		
	b.	Minor repair; as an accessory or principal use
(10) Retail Trade		
	b.	Gasoline or automotive fuel sales; accessory or principal use, retail
	c.	Wine shop; including on-premise consumption (see also section 9-4-103)
	g.	Fish market; excluding processing or packing
	j.	Restaurant and/or dining and entertainment establishment; regulated outdoor activities
	n.	Appliance; commercial use, sales and accessory repair; excluding outside storage
	aa.	Pawnbroker
	ff.	Tobacco shop (Class 1) (see also section 9-4-103)
	hh.	Hookah café (see also section 9-4-103)
	ii.	Microbrewery (see also section 9-4-103)
(11) Wholesale/Rental/Vehicle-Mobile Home Trade - None		
(12) Construction - None		

(13) Transportation - None	
(14) Manufacturing/Warehousing	
	y. Recycling collection station or facilities
(15) Other Activities (not otherwise listed - all categories)	
	a. Other activities; personal services not otherwise listed
	b. Other activities; professional services not otherwise listed
	c. Other activities; commercial services not otherwise listed
	d. Other activities; retail sales not otherwise listed

BUFFERYARD SETBACK AND VEGETATION SCREENING CHART

For Illustrative Purposes Only

Bufferyard Requirements: Match proposed land use with adjacent permitted land use or adjacent vacant zone/nonconforming use to determine applicable bufferyard.

PROPOSED LAND USE CLASS (#)	ADJACENT PERMITTED LAND USE CLASS (#)					ADJACENT VACANT ZONE OR NONCONFORMING USE		PUBLIC/PRIVATE STREETS OR R.R.
	Single-Family Residential (1)	Multi-Family Residential (2)	Office/Institutional, light Commercial, Service (3)	Heavy Commercial, Light Industry (4)	Heavy Industrial (5)	Residential (1) - (2)	Non-Residential (3) - (5)	
Multi-Family Development (2)	C	B	B	B	B	C	B	A
Office/Institutional, Light Commercial, Service (3)	D	D	B	B	B	D	B	A
Heavy Commercial, Light Industry (4)	E	E	B	B	B	E	B	A
Heavy Industrial (5)	F	F	B	B	B	F	B	A

Bufferyard A (street yard)		
Lot Size	Width	For every 100 linear feet
Less than 25,000 sq.ft.	4'	2 large street trees
25,000 to 175,000 sq.ft.	6'	2 large street trees
Over 175,000 sq.ft.	10'	2 large street trees

Street trees may count toward the minimum acreage.

Bufferyard B (no screen required)	
Lot Size	Width
Less than 25,000 sq.ft.	4'
25,000 to 175,000 sq.ft.	6'
Over 175,000 sq.ft.	10'

Bufferyard C (screen required)	
Width	For every 100 linear feet
10'	3 large evergreen trees 4 small evergreens 16 evergreen shrubs

Where a fence or evergreen hedge (additional materials) is provided, the bufferyard width may be reduced to eight (8) feet.

Bufferyard D (screen required)	
Width	For every 100 linear feet
20'	4 large evergreen trees 6 small evergreens 16 evergreen shrubs

Bufferyard width may be reduced by fifty (50%) percent if a fence, evergreen hedge (additional material) or earth berm is provided.

Bufferyard E (screen required)	
Width	For every 100 linear feet
30'	6 large evergreen trees 8 small evergreens 26 evergreen shrubs

Bufferyard width may be reduced by fifty (50%) percent if a fence, evergreen hedge (additional material) or earth berm is provided.

Bufferyard F (screen required)	
Width	For every 100 linear feet
50'	8 large evergreen trees 10 small evergreens 36 evergreen shrubs

Bufferyard width may be reduced by fifty (50%) percent if a fence, evergreen hedge (additional material) or earth berm is provided.

Parking Area: Thirty (30) inch high screen required for all parking areas located within fifty (50) feet of a street right-of-way.

RESIDENTIAL DENSITY CHART

Density Level	Future Land Use and Character Type	Applicable Zoning District(s)	Units per Acre***
High	Uptown Edge (UE)	CDF and CD*	17 units per acre
	Mixed Use, High Intensity (MUHI)	OR	17 units per acre
		R6, MR	17 units per acre
	Residential, High Density (HDR)	R6, MR, OR	17 units per acre
		R6MH	17 units per acre
Medical-Transition (MT)	MR	17 units per acre	
High to Medium	Mixed Use (MU)	OR	17 units per acre
		R6, MR	17 units per acre
		R6A	9 units per acre
	Uptown Neighborhood (UN)	R6S	7 units per acre
	Traditional Neighborhood, Medium-High Density (TNMH)	R6	17 units per acre
		R6A	9 units per acre
		R6S	7 units per acre
Medium to Low	Traditional Neighborhood, Low-Medium Density (TNLM)	R9	6 units per acre
		R9S	5 units per acre
		R15S	3 units per acre
	Residential, Low-Medium Density (LMDR)	R9S	5 units per acre
		R15S	3 units per acre
		RA20	4 units per acre
		MRS	4 units per acre

* The residential density of the CD zoning district is based on the size of the mechanically conditioned floor area. See Section 9-4-153 in the City Code for development standards.

*** Maximim allowable density in the respective zoning district.



City of Greenville, North Carolina

Meeting Date: 1/9/2020
Time: 6:00 PM

Title of Item: Ordinance requested by Happy Trail Farms, LLC to rezone 17.193 acres located near the northeastern corner of the intersection of East 10th Street and Port Terminal Road from R6A-RU (Residential [Medium Density])-Restricted Residential Overlay District to R6A (Residential [Medium Density])

Explanation: **Abstract:** The City has received a request from Happy Trail Farms, LLC to rezone 17.193 acres located near the northeastern corner of the intersection of East 10th Street and Port Terminal Road from R6A-RU (Residential [Medium Density])-Restricted Residential Overlay District to R6A (Residential [Medium Density]).

Required Notices:

Planning and Zoning meeting notice (property owner and adjoining property owner letter) mailed on December 3, 2019.
On-site sign(s) posted on December 3, 2019.
City Council public hearing notice (property owner and adjoining property owner letter) mailed on December 23, 2019.
Public hearing legal advertisement published on December 30, 2019 and January 6, 2020.

Comprehensive Plan:

The Future Land Use and Character Map recommends commercial (C) at the northeastern corner of the intersection of East 10th Street and Port Terminal Road transitioning to traditional neighborhood, medium-high density (TNMH) to the east along E. 10th Street. To the north, traditional neighborhood, low-medium density (TNLM) is recommended further transitioning to potential conservation/open space (PCOS).

Commercial:

Primarily community and regional-scale commercial development situated near and along major roadway corridors. Existing development is characterized by buildings set back from streets behind surface parking. That existing pattern should evolve to become more walkable with shorter blocks, buildings near streets, shared parking and connections to surrounding development.

Intent:

- Provide connectivity to nearby uses (paths, streets)
- Locate new buildings near street on at least one side and accommodate parking to the side or rear of buildings
- Improve/provide public realm features such as signs, sidewalks, landscaping
- Reduce access-points into development for pedestrian and vehicular safety
- Reduce and consolidate surface parking

Primary uses:

Commercial (small and large format)
Office

Secondary uses:

Institutional/civic

Traditional Neighborhood, Low-Medium Density

Residential area with a mix of housing types on small lots with a single-family neighborhood appearance. Traditional neighborhoods should have a walkable street network of small blocks, a defined center and edges, and connections to surrounding development.

Intent:

- Provide streetscape features such as sidewalks, street trees, and lighting
- Introduce neighborhood-scale commercial centers at key intersections

Primary uses:

Single-family residential
Two-family residential
Attached residential (townhomes)

Secondary uses:

Multi-family residential
Small-scale Institutional/Civic (churches and school)

Traditional Neighborhood, Medium-High Density

Primarily residential area featuring a mix of higher density housing types ranging from multi-family, townhomes, and small-lot single-family detached. They are typically located within a walkable distance to a neighborhood activity center. Traditional neighborhoods should have a walkable street network of small blocks, a defined center and edges, and connections to surrounding development.

Intent:

- Provide streetscape features such as sidewalks, street trees, and lighting
- Allow neighborhood-scale commercial or mixed use centers at key intersections within neighborhoods

Primary uses:

Multi-family residential

Single-family residential attached (townhomes) and detached (small-lot)

Secondary uses:

Institutional (neighborhood scale)

Potential Conservation/Open Space

Potential conservation/open space land is typically located in areas that contain existing parkland, needed land buffers, exhibit potential for flooding, or are deemed inappropriate for development due to physical or environmental barriers. Some land within this area may not contain barriers to development, or there may be reasonable mitigation. Site analysis is needed to determine development capabilities in these areas.

The Future Land Use and Character Map identifies certain areas as potential conservation/open space. Much of this area is designated based upon data on flood-prone land and environmental constraints that may not correspond precisely with conditions on the ground. Seeing an area designated this way is the beginning of a conversation. When considering rezoning requests or other development proposals, some areas classified as potential conservation/open space may be determined not to contain anticipated limitations on development, or that existing concerns can reasonably be mitigated. In such cases, the future preferred land use should be based on adjacent Land Use and Character designations, contextual considerations, and the general policies of the comprehensive plan.

Intent:

- Conserve environmentally-sensitive land
- Buffer incompatible land uses with open space
- Provide open space network through the city for recreation
- Conservation/open space buffers adjacent to industrial development should be maintained at a width based on the type of industry and its potential to create compatibility problems
- Greenways and greenway connectors should be maintained to be consistent with the Greenway Plan.

There is a designated community activity center at the intersection of East 10th Street and Port Terminal Road. These centers are intended to provide 50,000-250,000 square feet of commercial space serving an area approximately 3 miles.

Thoroughfare/Traffic Report Summary (PWD-Engineering Division):

Based on the possible uses permitted by the requested rezoning, the proposed rezoning classification could generate 831 trips to and from the site on East 10th Street, which is a net increase of 238 additional trips per day.

During the review process, measures to mitigate the traffic will be determined.

History/Background:

In 1976, the property was incorporated into the City's extra-territorial jurisdiction (ETJ) and zoned RA20 as part of a large-scale ETJ extension.

In March 2019, the subject property was rezoned from RA20 (Residential-Agricultural) to R6A-RU (Residential [Medium Density])-Restricted Residential Overlay District.

Present Land Use:

Wooded

Water/Sewer:

Water will be provided by Eastern Pines Water Corporation. Sanitary sewer design plans are in process to extend sanitary sewer service to this parcel.

Historic Sites:

There are no known effects on historic sites.

Environmental Conditions/Constraints:

The property is located in the Hardee Creek Watershed. If stormwater rules apply, it would require 10-year detention and nitrogen and phosphorous reduction.

A small portion of the northwest corner of the property is located in the Special Flood Hazard Area (SFHA). Any development within the SFHA would be subject to the Flood Damage and Prevention Ordinance. Jurisdictional wetlands do exist on the property. Jurisdictional streams and 50' Riparian Buffers may exist on the property.

Surrounding Land Uses and Zoning:

North: RA20 - Wooded (City-owned)

South: CG - Two (2) vacant lots; CN - One (1) outbuilding; RA20 - One (1) single-family residence and two (2) vacant lots

East: RA20 - Farmland and wooded

West: CH - Three (3) single-family residences and RA20 - East Carolina Masonry and one (1) single-family residence and one (1) vacant lot

Density:

Under the current zoning, the site could accommodate 40-45 duplex lots (80-90 units).

Under the proposed zoning, the site could accommodate 115-125 multi-family units (1, 2 and 3 bedrooms).

The anticipated build-out is within 2-3 years.

Additional Staff Comments:

The RU (Restricted Residential) Overlay District was created in 2004. Since the R6A district allows single-family, duplex and multi-family development, the RU Overlay District was created to prohibit multi-family development by adding the overlay to the R6A zoning. This overlay can only be used in conjunction with the R6A district.

Section 9-4-51.2 R6A Restricted Residential Use (RU) Overlay District

The purpose of the R6A Restricted Residential Use (RU) Overlay District is to provide a residential development option designed to encourage single-family and/or two-family attached (duplex) development and prohibit multi-family development within the underlying R6A district included within the overlay.

Since the previous rezoning to R6A-RU only allowed single-family and duplexes, the estimated density would have been close to the density for the recommended traditional neighborhood, medium-high density (TNMH). If the property is rezoned without the overlay, the estimated density would exceed the density recommended for traditional neighborhood, low-medium density (TNLM).

Fiscal Note:

No cost to the City.

Recommendation:

In staff's opinion, the request is not in compliance with Horizons 2026: Greenville's Community Plan and the Future Land Use and Character Map.

"Not in compliance with the comprehensive plan" should be construed as meaning the requested zoning (i) is specifically noncompliant with plan objectives and recommendations including the range of allowable uses in the proposed zone, etc... and/or is of a scale, dimension, configuration or location that is not objectively in keeping with plan intent and (ii) does not promote or preserve the desired urban form. The requested zoning is considered undesirable and not in the public interest, and staff recommends denial of the requested rezoning.

The Planning and Zoning Commission voted (5:3) to approve the request at its December 17, 2019 meeting.

If the City Council determines to approve the zoning map amendment, a motion to adopt the attached zoning map amendment ordinance will accomplish this. The ordinance includes the statutorily required statement describing whether the action taken is consistent with the comprehensive plan and explaining why Council considers the action taken to be reasonable and in the public interest. This action will amend the Future Land Use and Character Map for the subject property.

If City Council determines to deny the zoning map amendment, in order to comply with this statutory requirement, it is recommended that the motion be as follows:

Motion to deny the request to rezone and to make a finding and determination that the rezoning request is inconsistent with the adopted comprehensive plan including, but not limited to, Policy 1.1.1 guide development with the Future Land Use and Character Map and Policy 1.1.6 guide development using the Tiered Growth Approach, and further that the denial of the rezoning request is reasonable and in the public interest due to the rezoning request does not promote, in addition to the furtherance of other goals and objectives, the safety and general welfare of the community because the requested zoning is not consistent with the recommended Future Land Use and Character designation.

Note: In addition to the other criteria, the Planning and Zoning Commission and City Council shall consider the entire range of permitted and special uses for the existing and proposed zoning districts as listed under Title 9, Chapter 4, Article D of the Greenville City Code.

ATTACHMENTS:

- ❑ **Ordinance_-HTF_19-17_1120507**
- ❑ **Minutes_-HTF_19-17_1120885**
- ❑ **Attachments**

ORDINANCE NO. 20-
AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF GREENVILLE
REZONING TERRITORY LOCATED WITHIN THE PLANNING AND ZONING
JURISDICTION OF THE CITY OF GREENVILLE, NORTH CAROLINA AND AMENDING
HORIZONS 2026: GREENVILLE'S COMMUNITY PLAN

WHEREAS, the City Council of the City of Greenville, North Carolina, in accordance with Article 19, Chapter 160A, of the General Statutes of North Carolina, caused a public notice to be given and published once a week for two successive weeks in The Daily Reflector setting forth that the City Council would, on the 9th day of January, 2020, at 6:00 p.m., in the Council Chambers of City Hall in the City of Greenville, NC, conduct a public hearing on the adoption of an ordinance rezoning and amending the Future Land Use Character and Map designation for the following described territory;

WHEREAS, the City Council has been informed of and has considered all of the permitted and special uses of the districts under consideration;

WHEREAS, in accordance with the provisions of North Carolina General Statute 160A-383, the City Council does hereby find and determine that the adoption of the ordinance zoning the following described property is reasonable and in the public interest due by encouraging the most appropriate use of land;

WHEREAS, as a further explanation as to why the action taken is reasonable and in the public interest in compliance with the provisions of North Carolina General Statute 160A-383, the City Council of the City of Greenville does hereby find and determine that the adoption of this ordinance will, in addition to the furtherance of other goals and objectives, promote the safety and general welfare of the community because the requested zoning encourages the most appropriate use of land that allows for the development needs of the community and is located in a Primary Service Area;

WHEREAS, the Horizons 2026: Greenville's Community Plan was adopted on September 8, 2016, by the City Council by the adoption of Ordinance No. 15-055 and includes text and a Future Land Use and Character Map;

WHEREAS, the Horizons 2026: Greenville's Community Plan serves as the City of Greenville's comprehensive plan for zoning purposes and will from time to time be amended by the City Council;

WHEREAS, in accordance with the provisions of North Carolina General Statute 160A-383, this ordinance is deemed an amendment to the comprehensive plan;

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

Section 1. That the following described territory is rezoned from R6A-RU (Residential)-Restricted Residential Overlay to R6A (Residential).

TO WIT: Happy Trail Farms, LLC

LOCATION: Located near the northeastern corner of the intersection of East 10th Street and Port Terminal Road.

DESCRIPTION: Beginning at a point on the eastern right-of-way of NCSR 1533 (Port Terminal Road), said point being the northwestern corner of the Koehler S. Queen Property as described in Deed Book 2088, Page 500 of the Pitt County Register of Deeds. From the above described beginning, so located, running thence as follows:

With the eastern right-of-way of NCSR 1533 (Port Terminal Road) N 25°16'53" E 362.65', N 24°43'25" E 220.37', and N 24°09'57" E 244.37', thence leaving the eastern right-of-way of NCSR 1533 (Port Terminal Road) S 67°06'02" E 701.27', thence S 26°11'50" W 708.44', thence S 25°50'01" W 515.19', thence N 61°23'22" W 196.82', thence N 12°31'53" W 98.90', thence S 87°40'40" W 156.30', thence N 05°44'32" W 59.97', thence N 65°41'14" W 101.00', thence N 25°18'19" E 100.01', thence S 65°42'04" E 24.50', thence N 26°16'10" E 104.78', thence N 24°01'18" E 98.26', thence N 65°46'38" W 174.17' to the point of beginning containing 17.193 acres.

Section 2. The Future Land Use and Character Map is hereby amended by re-designating the "Traditional Neighborhood, Low-Medium Density" category to the "Traditional Neighborhood, Medium-High Density" category for the area described in Section 1.

Section 3. That the Director of Planning and Development Services is directed to amend the zoning map of the City of Greenville in accordance with this ordinance.

Section 4. That the Director of Planning and Development Services is directed to amend the Future Land Use and Character Map of the City of Greenville in accordance with this ordinance.

Section 5. That all ordinances and clauses of ordinances in conflict with this ordinance are hereby repealed.

Section 6. That this ordinance shall become effective upon its adoption.

ADOPTED this 9th day of January, 2020.

P. J. Connelly, Mayor

ATTEST:

Valerie Shiuwegar, City Clerk

1120507

Excerpt from the draft Planning & Zoning Commission Minutes (12/17/2019)

ORDINANCE REQUESTED BY HAPPY TRAIL FARMS, LLC TO REZONE 17.193 ACRES LOCATED NEAR THE NORTHEASTERN CORNER OF THE INTERSECTION OF EAST 10TH STREET AND PORT TERMINAL ROAD FROM R6A-RU (RESIDENTIAL [MEDIUM DENSITY])-RESTRICTED RESIDENTIAL OVERLAY DISTRICT TO R6A-RU (RESIDENTIAL [MEDIUM DENSITY]) .

Ms. Gooby delineated the property. The property is currently vacant. It's located in the Hardee Creek Watershed and there is a small area in the 100-year flood plain. Under its current zoning, the property can accommodate 80-90 duplex units or five units per acre. Under the requested zoning, it can accommodate 100-120 multi-family units or seven units per acre. The Future Land Use and Character Map recommends traditional neighborhood, low-medium density, which is anticipated to have to have a density of roughly 6 units per acre. The potential density increase is more than what is recommended by the Future Land Use and Character Map. In staff's opinion, the request is not in compliance with Horizons 2026: Greenville's Community Plan and the Future Land Use and Character Map. Staff recommends denial.

Mr. Robinson opened the public hearing.

Mr. Mike Baldwin, Baldwin Design Consultants, spoke in favor on behalf of the applicant. Because of the wetlands delineation, the rezoning is needed to make up for the loss of developable land.

No one spoke in opposition.

Mr. Robinson closed the public hearing.

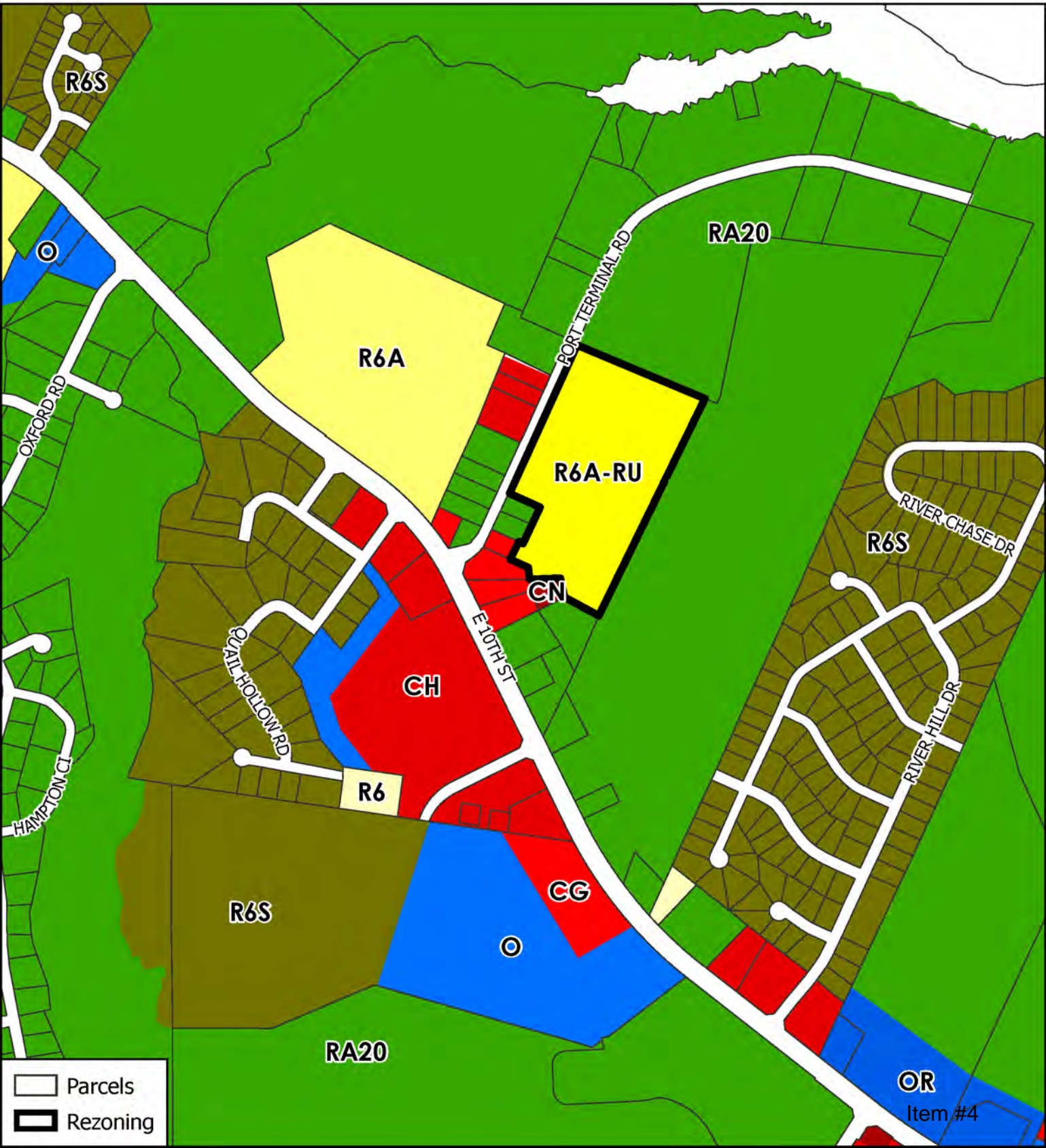
Motion made by Mr. Maxwell, seconded by Mr. Guth to recommend denial for the proposed amendment to advise that it is inconsistent with the Comprehensive Plan and to adopt the staff report which addresses plan consistency and other matters. Voting in favor: Maxwell, Guth and Brock. Voting in opposition: West, Joyner, Parker, Overton and Collins. Motion failed 3:5

Motion made by Mr. West, seconded by Mr. Guth to recommend approval for the proposed amendment, to advise, although the proposed amendment is inconsistent with the Comprehensive Plan in this instance it is an appropriate zoning classification and to adopt the staff report which addresses plan consistency and other matters, in favor. Voting in favor: West, Joyner, Parker, Overton and Collins. Voting in opposition: Maxwell, Guth and Brock. Motion passed 5:3.

Happy Trail Farms
From: R6A-RU
To: R-6A
Acres: 17.20
December 3, 2019



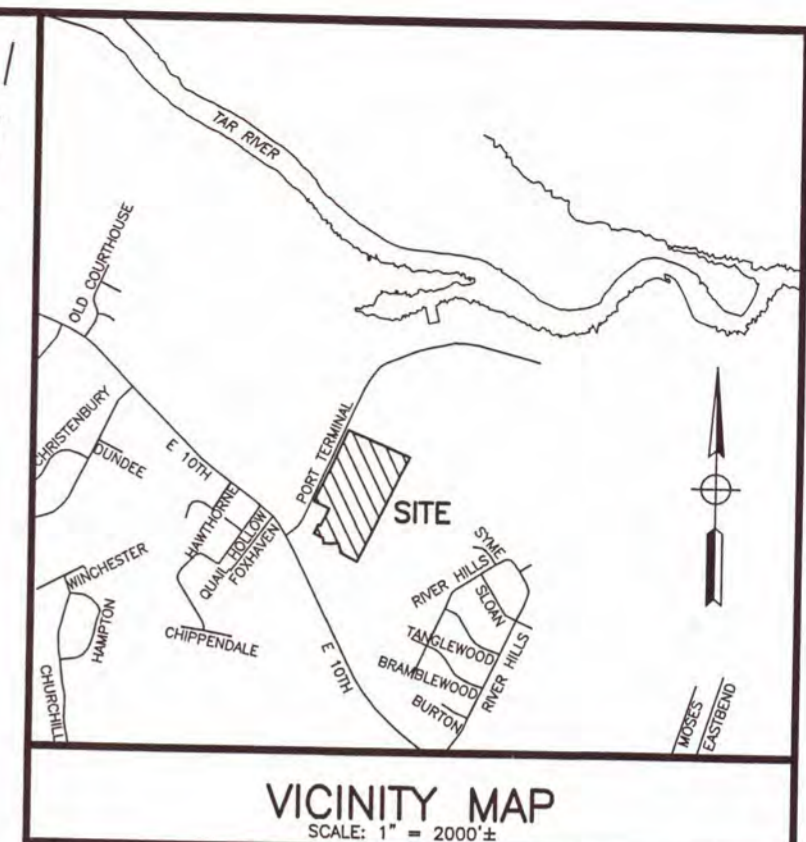
0 0.04 0.09 0.17 Miles



- Parcels
- Rezoning

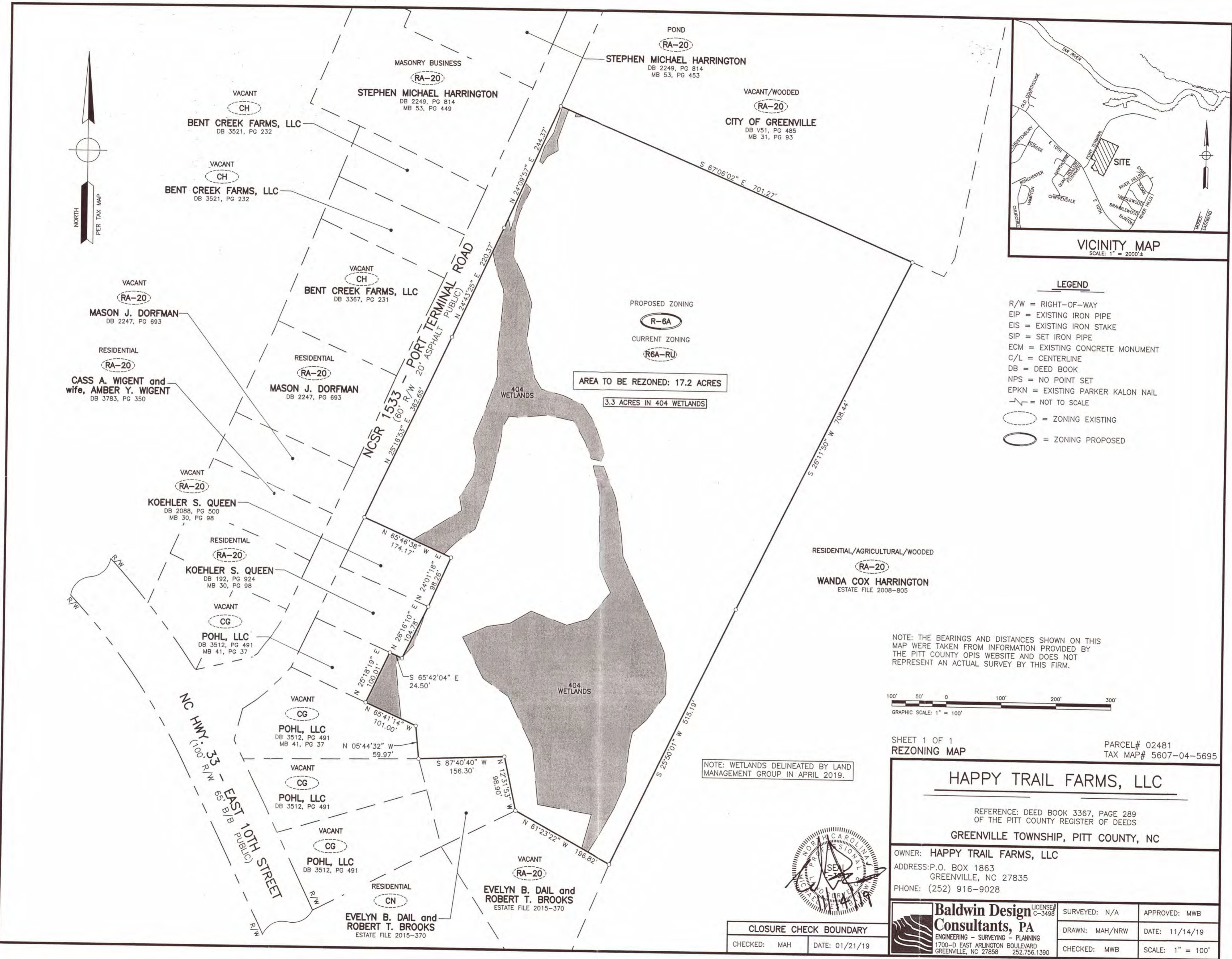
OR
Item #4

Y:\DRAWINGS\2015 Drawings\15-129 HT FARMS-PORT TERMINAL\HTF REZONING.dwg Thu, Nov 14, 2019-1:14pm RWELLS



LEGEND

- R/W = RIGHT-OF-WAY
- EIP = EXISTING IRON PIPE
- EIS = EXISTING IRON STAKE
- SIP = SET IRON PIPE
- ECM = EXISTING CONCRETE MONUMENT
- C/L = CENTERLINE
- DB = DEED BOOK
- NPS = NO POINT SET
- EPKN = EXISTING PARKER KALON NAIL
- - - = NOT TO SCALE
- (---) = ZONING EXISTING
- (---) = ZONING PROPOSED

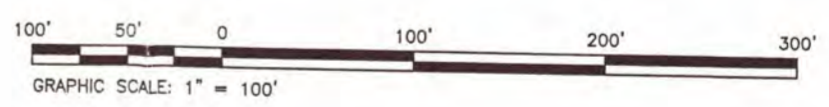


AREA TO BE REZONED: 17.2 ACRES

3.3 ACRES IN 404 WETLANDS

RESIDENTIAL/AGRICULTURAL/WOODED
RA-20
WANDA COX HARRINGTON
ESTATE FILE 2008-805

NOTE: THE BEARINGS AND DISTANCES SHOWN ON THIS MAP WERE TAKEN FROM INFORMATION PROVIDED BY THE PITT COUNTY OPIS WEBSITE AND DOES NOT REPRESENT AN ACTUAL SURVEY BY THIS FIRM.



SHEET 1 OF 1
REZONING MAP

PARCEL# 02481
TAX MAP# 5607-04-5695

HAPPY TRAIL FARMS, LLC

REFERENCE: DEED BOOK 3367, PAGE 289
OF THE PITT COUNTY REGISTER OF DEEDS

GREENVILLE TOWNSHIP, PITT COUNTY, NC

OWNER: HAPPY TRAIL FARMS, LLC
ADDRESS: P.O. BOX 1863
GREENVILLE, NC 27835
PHONE: (252) 916-9028



Baldwin Design Consultants, PA
ENGINEERING - SURVEYING - PLANNING
1700-D EAST ARLINGTON BOULEVARD
GREENVILLE, NC 27858 252.756.1390

LICENSE# C-3498	SURVEYED: N/A	APPROVED: MWB
	DRAWN: MAH/NRW	DATE: 11/14/19
	CHECKED: MWB	SCALE: 1" = 100'

CLOSURE CHECK BOUNDARY	
CHECKED: MAH	DATE: 01/21/19

REZONING THOROUGHFARE/TRAFFIC VOLUME REPORT

Case No: 19-17

Applicant: Happy Trail Farms, LLC

Property Information

Current Zoning: R6A-RU (Residential [Medium Density])-Restricted Residential Overlay District

Proposed Zoning: R6A-RU (Residential [Medium Density])

Current Acreage: 17.20 acres

Location: Port Terminal Road, north of East 10th Street

Points of Access: East 10th Street

Location Map



Transportation Background Information

1.) E. 10th St- State maintained

	<u>Existing Street Section</u>	<u>Ultimate Thoroughfare Street Section</u>
Description/cross section	5 lanes - curb & gutter	no change
Right of way width (ft)	100	no change
Speed Limit (mph)	55	no change
Current ADT:	22,285 (*)	
Design ADT:	29,900 vehicles/day (**)	29,900 vehicles/day (**)
Controlled Access	No	

Thoroughfare Plan Status Major Thoroughfare

Other Information: There are sidewalks along E. 10th St that service this property.

- Notes:**
- (*) 2016 NCDOT count adjusted for a 2% annual growth rate
 - (**) Traffic volume based on operating Level of Service D for existing geometric conditions
 - ADT – Average Daily Traffic volume

Transportation Improvement Program Status:

Trips generated by proposed use/change

Current Zoning: 593 -vehicle trips/day (*) **Proposed Zoning: 831** -vehicle trips/day (*)

Estimated Net Change: increase of 238 vehicle trips/day (assumes full-build out)

(* - These volumes are estimated and based on an average of the possible uses permitted by the current and proposed zoning.)

Impact on Existing Roads

The overall estimated trips presented above are distributed based on current traffic patterns. The estimated ADTs on E. 10th St are as follows:

- 1.) E. 10th St , East of Site (40%): “No build” ADT of 22,285**
- Estimated ADT with Proposed Zoning (full build) – 22,617
- Estimated ADT with Current Zoning (full build) – 22,522
- Net ADT change = 95 (<1% increase)**

2.) E. 10th St , West of Site (60%): "No build" ADT of 22,285

Estimated ADT with Proposed Zoning (full build) – 22,784

Estimated ADT with Current Zoning (full build) – 22,641

Net ADT change = 143 (<1% increase)

Staff Findings/Recommendations

Based on possible uses permitted by the requested rezoning, the proposed rezoning classification could generate 831 trips to and from the site on E. 10th St, which is a net increase of 238 additional trips per day.

During the review process, measures to mitigate the traffic will be determined.

R6A (RESIDENTIAL) - PERMITTED USES	
(1) General	
a.	Accessory use or building
c.	On-premise signs per Article N
(2) Residential	
a.	Single-family dwelling
b.	Two-family attached dwelling (duplex)
b(1).	Master Plan Community per Article J
c.	Multi-family development per Article I
f.	Residential cluster development per Article M
k.	Family care homes (see also 9-4-103)
q.	Room renting
(3) Home Occupations - None	
(4) Governmental	
b.	City of Greenville municipal government building or use (see also section 9-4-103)
(5) Agricultural/Mining	
a.	Farming; agricultural, horticulture, forestry (see also section 9-4-103)
l.	Beekeeping; minor use (see also section 9-4-103)
(6) Recreational/Entertainment	
f.	Public park or recreational facility
g.	Private noncommercial park or recreational facility
(7) Office/Financial/Medical - None	
(8) Services	
o.	Church or place of worship (see also section 9-4-103)
(9) Repair - None	
(10) Retail Trade - None	
(11) Wholesale/Rental/Vehicle-Mobile Home Trade - None	
(12) Construction	
c.	Construction office; temporary, including modular office (see also section 9-4-103)
(13) Transportation - None	
(14) Manufacturing/Warehousing - None	
(15) Other Activities (not otherwise listed - all categories) - None	
R6A (RESIDENTIAL) - SPECIAL USES	
(1) General - None	
(2) Residential	
d.	Land use intensity multi-family (LUI) development rating 50 per Article K
e.	Land use intensity multi-family (LUI) development rating 67 per Article K
l.	Group care facility
n.	Retirement center or home
o(1).	Nursing, convalescent or maternity home; minor care facility
p.	Board or rooming house
r.	Fraternity or sorority house
(3) Home Occupations	
a.	Home occupation; not otherwise listed
b.	Home occupation; barber and beauty shop
c.	Home occupation; manicure, pedicure or facial salon

(4) Governmental	
a.	Public utility building or use
(5) Agricultural/Mining - None	
	* None
(6) Recreational/Entertainment	
a.	Golf course; 18-hole regulation length (see also section 9-4-103)
a(1).	Golf course; 9-hole regulation length (see also section 9-4-103)
c(1).	Tennis club; indoor and outdoor facilities
(7) Office/Financial/Medical	
(8) Services	
a.	Child day care facilities
b.	Adult day care facilities
d.	Cemetery
g.	School; junior and senior high (see also section 9-4-103)
h.	School; elementary (see also section 9-4-103)
i.	School; nursery and kindergarten (see also section 9-4-103)
m.	Multi-purpose center
t.	Guest house for a college or other institution of higher learning
(9) Repair - None	
(10) Retail Trade - None	
(11) Wholesale/Rental/Vehicle-Mobile Home Trade - None	
(12) Construction - None	
(13) Transportation - None	
(14) Manufacturing/Warehousing - None	
(15) Other Activities (not otherwise listed - all categories) - None	

BUFFERYARD SETBACK AND VEGETATION SCREENING CHART

For Illustrative Purposes Only

Bufferyard Requirements: Match proposed land use with adjacent permitted land use or adjacent vacant zone/nonconforming use to determine applicable bufferyard.

PROPOSED LAND USE CLASS (#)	ADJACENT PERMITTED LAND USE CLASS (#)					ADJACENT VACANT ZONE OR NONCONFORMING USE		PUBLIC/PRIVATE STREETS OR R.R.
	Single-Family Residential (1)	Multi-Family Residential (2)	Office/Institutional, light Commercial, Service (3)	Heavy Commercial, Light Industry (4)	Heavy Industrial (5)	Residential (1) - (2)	Non-Residential (3) - (5)	
Multi-Family Development (2)	C	B	B	B	B	C	B	A
Office/Institutional, Light Commercial, Service (3)	D	D	B	B	B	D	B	A
Heavy Commercial, Light Industry (4)	E	E	B	B	B	E	B	A
Heavy Industrial (5)	F	F	B	B	B	F	B	A

Bufferyard A (street yard)		
Lot Size	Width	For every 100 linear feet
Less than 25,000 sq.ft.	4'	2 large street trees
25,000 to 175,000 sq.ft.	6'	2 large street trees
Over 175,000 sq.ft.	10'	2 large street trees

Street trees may count toward the minimum acreage.

Bufferyard B (no screen required)	
Lot Size	Width
Less than 25,000 sq.ft.	4'
25,000 to 175,000 sq.ft.	6'
Over 175,000 sq.ft.	10'

Bufferyard C (screen required)	
Width	For every 100 linear feet
10'	3 large evergreen trees 4 small evergreens 16 evergreen shrubs

Where a fence or evergreen hedge (additional materials) is provided, the bufferyard width may be reduced to eight (8) feet.

Bufferyard D (screen required)	
Width	For every 100 linear feet
20'	4 large evergreen trees 6 small evergreens 16 evergreen shrubs

Bufferyard width may be reduced by fifty (50%) percent if a fence, evergreen hedge (additional material) or earth berm is provided.

Bufferyard E (screen required)	
Width	For every 100 linear feet
30'	6 large evergreen trees 8 small evergreens 26 evergreen shrubs

Bufferyard width may be reduced by fifty (50%) percent if a fence, evergreen hedge (additional material) or earth berm is provided.

Bufferyard F (screen required)	
Width	For every 100 linear feet
50'	8 large evergreen trees 10 small evergreens 36 evergreen shrubs

Bufferyard width may be reduced by fifty (50%) percent if a fence, evergreen hedge (additional material) or earth berm is provided.

Parking Area: Thirty (30) inch high screen required for all parking areas located within fifty (50) feet of a street right-of-way.

RESIDENTIAL DENSITY CHART

Density Level	Future Land Use and Character Type	Applicable Zoning District(s)	Units per Acre***
High	Uptown Edge (UE)	CDF and CD*	17 units per acre
	Mixed Use, High Intensity (MUHI)	OR	17 units per acre
		R6, MR	17 units per acre
	Residential, High Density (HDR)	R6, MR, OR	17 units per acre
		R6MH	17 units per acre
Medical-Transition (MT)	MR	17 units per acre	
High to Medium	Mixed Use (MU)	OR	17 units per acre
		R6, MR	17 units per acre
		R6A	9 units per acre
	Uptown Neighborhood (UN)	R6S	7 units per acre
	Traditional Neighborhood, Medium-High Density (TNMH)	R6	17 units per acre
		R6A	9 units per acre
		R6S	7 units per acre
Medium to Low	Traditional Neighborhood, Low-Medium Density (TNLM)	R9	6 units per acre
		R9S	5 units per acre
		R15S	3 units per acre
	Residential, Low-Medium Density (LMDR)	R9S	5 units per acre
		R15S	3 units per acre
		RA20	4 units per acre
		MRS	4 units per acre

* The residential density of the CD zoning district is based on the size of the mechanically conditioned floor area. See Section 9-4-153 in the City Code for development standards.

*** Maximim allowable density in the respective zoning district.



City of Greenville, North Carolina

Meeting Date: 1/9/2020
Time: 6:00 PM

Title of Item: Financial audit for the fiscal year ended June 30, 2019

Explanation: **Abstract:** Cherry Bekaert, LLP, the City's independent auditor, will present the audit results for the City of Greenville as of June 30, 2019, which entails receipt of an unmodified external, independent audit opinion. Cherry Bekaert, and staff of the Financial Services Department, will be in attendance to answer any questions related to the audit.

Explanation: Cherry Bekaert, LLP, the City's independent auditor, will present the results of the City's 2018-19 external audit. Cherry Bekaert, and staff of the Financial Services Department, will also be in attendance to answer any questions related to the audit. The audit process resulted in an unmodified opinion on the financial statements for the fiscal year ended June 30, 2019. An unmodified opinion is the best opinion that can be issued in a financial audit.

On December 12, 2019, the City's Audit Committee received a draft of the Governmental fund financial statements (highlighting the General Fund's results) for the fiscal year ending June 30, 2019. The auditor's opinion disclosed no material internal control weaknesses or material violations of laws and regulations relative to the City's major state and federal programs. The auditors will discuss their opinion on the results of operations as of the end of the 2019 fiscal year.

The final phase of the annual audit cycle includes submission of financial statements to the Local Government Commission (LGC) for review. Following LGC review and final revisions, the Comprehensive Annual Financial Report (CAFR) will be finalized and provided to the Mayor and City Council Members prior to January 31.

Fiscal Note: Detailed fiscal information is contained in the audit report.

Recommendation: Accept the audit results as presented by Cherry Bekaert, LLP for the year ended June 30, 2019.

ATTACHMENTS:

- ❑ **Audit Results Presentation**
- ❑ **FY 20 Fund Balance Calculation**
- ❑ **COG 2019 Financial Statements**

Audit Wrap-up

City of Greenville

April Adams, CPA
Partner

January 9, 2020



Agenda

Role of External Auditor

Audit Results

Internal Controls

Significant Audit Areas

Financial Results

Summary

Questions and Comments

Role of the External Auditor

Actions

Plan & Perform
Procedures

Obtain Reasonable
Assurance

Free from material
misstatement

Results

Express Opinion on
Financial Statements

Required Communications

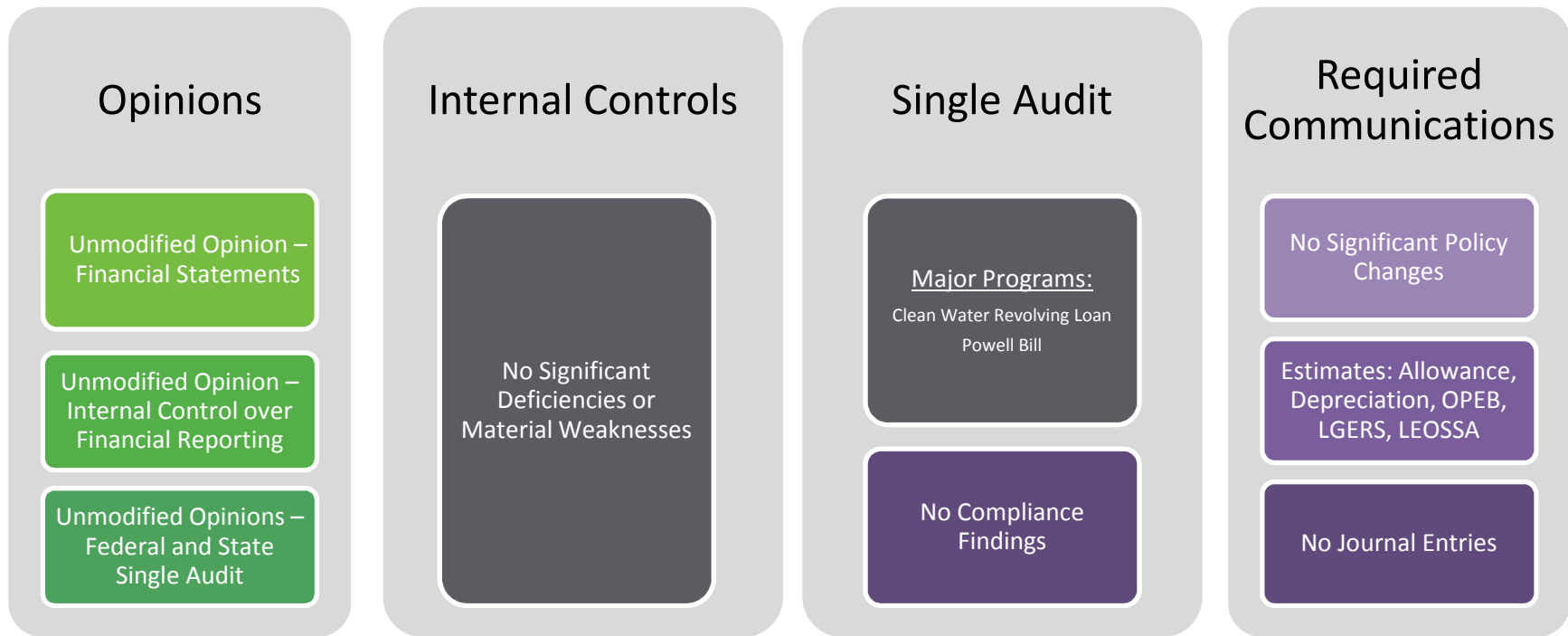
Policy Changes

Estimates

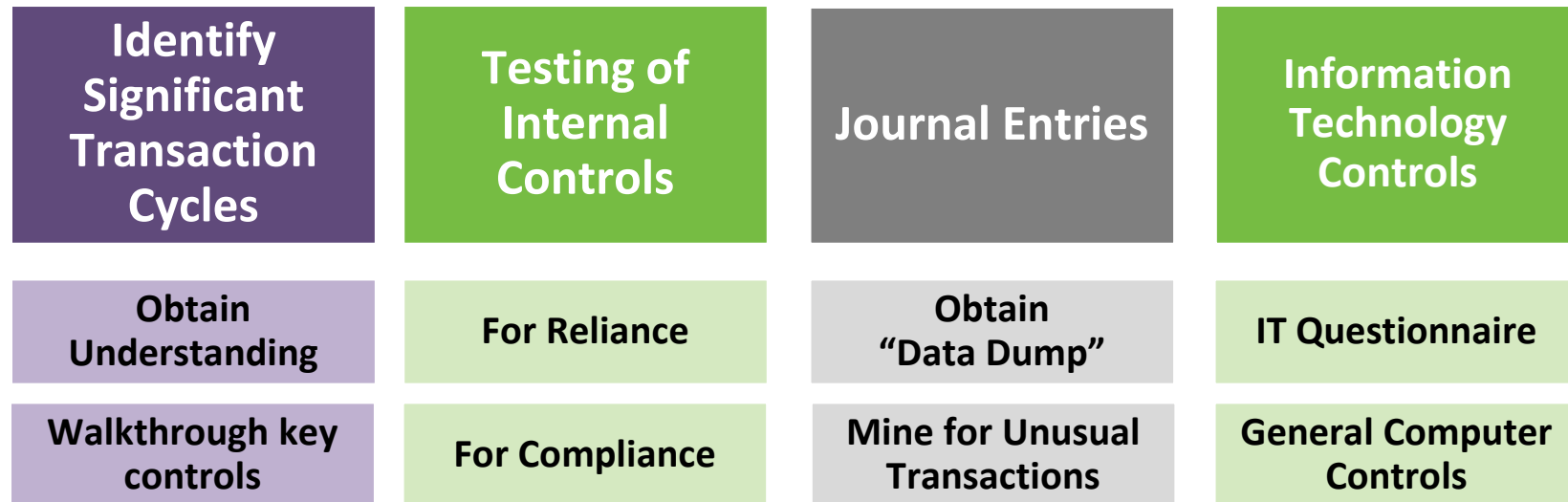
Journal Entries

3

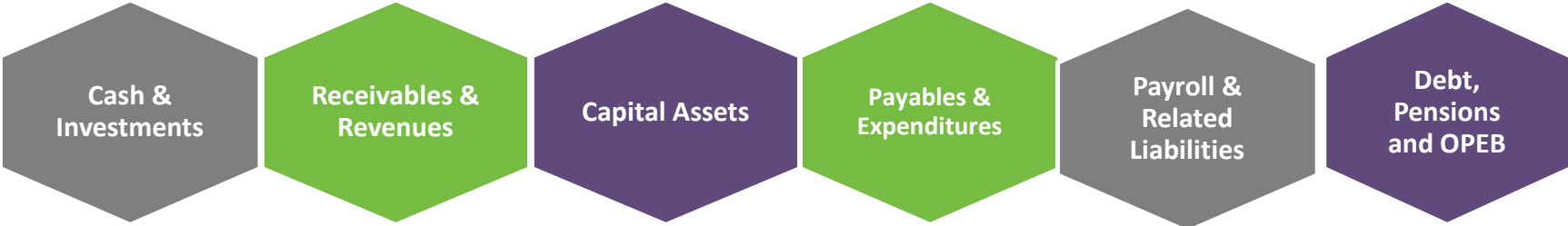
Audit Results



Internal Controls



Significant Audit Areas



Tested Substantively:



Financial Results

General Fund – Budget to Actual

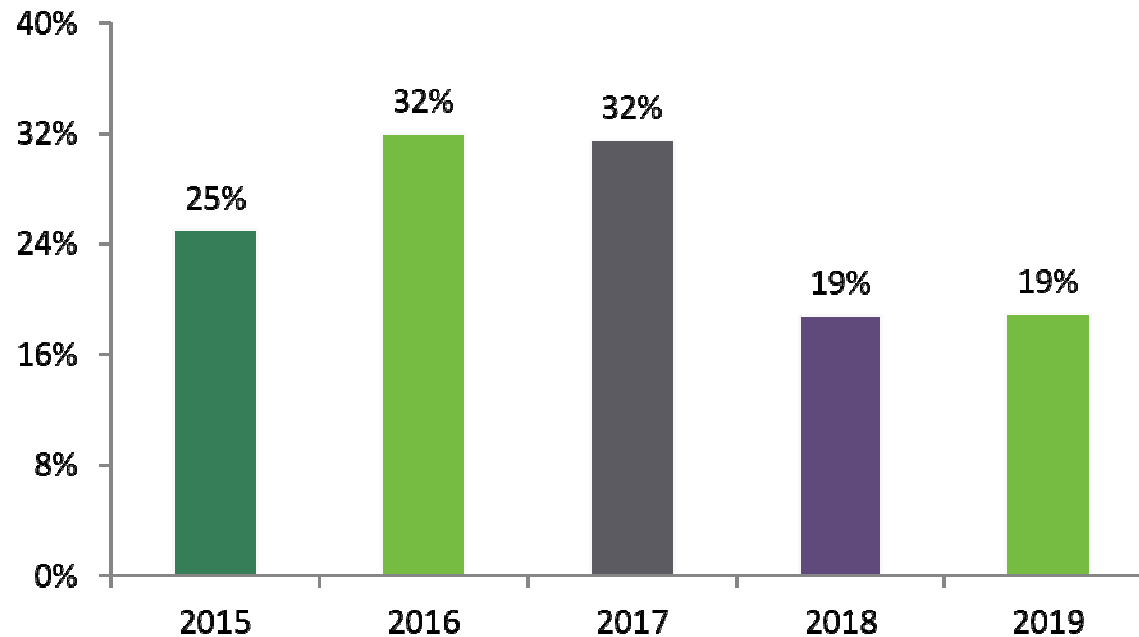
Revenues over budget by \$1,813,898

Expenditures under budget by \$1,570,201

In FY2019, the City appropriated the use of \$2.3 million of fund balance in its final budget. However, the City added \$1.1 million to total fund balance.

Key Highlights

Available Fund Balance as a % of Expenditures – General Fund



City Policy
at least 14%

Questions & Comments?

April Adams, CPA

Audit Partner

aadams@cbh.com

919.782.1040





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CITY OF GREENVILLE
FY 19-20 Fund Balance
Calculation

CITY OF GREENVILLE, NORTH CAROLINA
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

Exhibit D

YEAR ENDED JUNE 30, 2019

	<u>General</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues:			
Ad valorem taxes	\$ 34,739,626	\$ -	\$ 34,739,626
Other taxes	21,743,660	1,320,588	23,064,248
Unrestricted intergovernmental	7,409,310	-	7,409,310
Restricted intergovernmental	2,837,037	4,301,993	7,139,030
Licenses, permits, and fees	2,972,677	-	2,972,677
Sales and services	5,717,622	-	5,717,622
Investment earnings	1,719,765	112,423	1,832,188
Other revenues	981,070	543,490	1,524,560
Restricted other revenues	-	27,452	27,452
Total revenues	<u>78,120,767</u>	<u>6,305,946</u>	<u>84,426,713</u>
Expenditures:			
Current:			
General government	10,676,970	668,254	11,345,224
Public safety	40,023,938	1,306,358	41,330,296
Public works	10,854,375	897,517	11,751,892
Environmental protection	-	1,229,488	1,229,488
Cultural and recreational	7,014,081	3,495,359	10,509,440
Economic and physical development	2,847,684	9,018,503	11,866,187
Debt Service:			
Principal retirement	-	4,291,840	4,291,840
Interest and fees	-	1,023,228	1,023,228
Total expenditures	<u>71,417,048</u>	<u>21,930,547</u>	<u>93,347,595</u>
Revenues over (under) expenditures	<u>6,703,719</u>	<u>(15,624,601)</u>	<u>(8,920,882)</u>
Other Financing Sources (Uses):			
Transfers from other funds	6,717,814	10,514,164	17,231,978
Transfers to other funds	(12,366,880)	(410,178)	(12,777,058)
Long-term debt issued	-	962,778	962,778
Total other financing sources (uses)	<u>(5,649,066)</u>	<u>11,066,764</u>	<u>5,417,698</u>
Net change in fund balance	1,054,653	(4,557,837)	(3,503,184)
Fund Balance:			
Fund balance, beginning of year – July 1	<u>22,898,787</u>	<u>21,078,172</u>	<u>43,976,959</u>
Fund balance, end of year – June 30	<u>\$ 23,953,440</u>	<u>\$ 16,520,335</u>	<u>\$ 40,473,775</u>

The accompanying notes to the financial statements are an integral part of this statement.

CITY OF GREENVILLE, NORTH CAROLINA
GOVERNMENTAL FUNDS
BALANCE SHEET

Exhibit C

JUNE 30, 2019

	General	Nonmajor Governmental Funds	Total Governmental Funds
Assets:			
Cash and cash equivalents	\$ 18,298,574	\$ 11,848,132	\$ 30,146,706
Taxes receivable, net	179,516	-	179,516
Accounts receivable, net	3,380,582	3,906,816	7,287,398
Interest receivable	-	342	342
Due from other funds	2,598,601	99,714	2,698,315
Due from other governments	4,760,067	87,570	4,847,637
Inventories	14,566	-	14,566
Prepaid items	38,750	75,211	113,961
Restricted cash and investments	1,245,700	5,637,189	6,882,889
Total assets	\$ 30,516,356	\$ 21,654,974	\$ 52,171,330
Liabilities, Deferred Inflows of Resources, and Fund Balances:			
Liabilities:			
Accounts payable and accrued liabilities	\$ 2,043,264	\$ 195,000	\$ 2,238,264
Due to other funds	-	1,236,259	1,236,259
Advances from grantors	-	198,714	198,714
Other liabilities	1,035,137	-	1,035,137
Restricted accounts payable and accrued liabilities	-	981,661	981,661
Total liabilities	3,078,401	2,611,634	5,690,035
Deferred Inflows of Resources:			
Property taxes receivable	179,391	-	179,391
Prepaid property taxes	84	-	84
Other receivables	3,305,040	2,523,005	5,828,045
Total deferred inflows of resources	3,484,515	2,523,005	6,007,520
Fund Balances:			
Nonspendable:			
Prepaid items and inventories	53,316	75,211	128,527
Loans receivable	14,700	301,795	316,495
Restricted:			
Stabilization by State statute	8,067,547	6,817,682	14,885,229
Restricted for general government	108,208	-	108,208
Restricted for streets	702,296	-	702,296
Restricted for public safety	435,196	-	435,196
Restricted for economic development	-	4,151,834	4,151,834
Restricted for debt service	-	1,302,562	1,302,562
Restricted for donations	-	182,793	182,793
Committed:			
Committed for catastrophic losses	2,195,558	-	2,195,558
Committed for general government	-	211,170	211,170
Committed for culture and recreational	-	878,323	878,323
Committed for public safety	-	495,243	495,243
Committed for economic development	-	768,931	768,931
Committed for capital outlay	-	5,852,511	5,852,511
Committed for debt service	-	-	-
Assigned:			
Assigned for subsequent year's expenditures	650,000	40,172	690,172
Assigned for cultural and recreational	-	768,419	768,419
Unassigned	11,726,619	(5,326,311)	6,400,308
Total fund balance	23,953,440	16,520,335	40,473,775
Total liabilities, deferred inflows of resources, and fund balances	\$ 30,516,356	\$ 21,654,974	\$ 52,171,330

The accompanying notes to the financial statements are an integral part of this statement.

City of Greenville
 General Fund- Unassigned Fund Balance
 Fiscal Year 2019-2020

Calculated Unassigned Fund Balance Based on 14% Policy

FY2019-20 General Fund Budget	\$ 85,687,681
Less Appropriated Fund Balance	(968,000)
Less Restricted State Revenue	(2,779,674)
Less Restricted Pass Through Revenue	(1,534,240)
FY2019-20 Budget Less Restricted Revenues	<u>80,405,767</u>
Unassigned Fund Balance Percentage	14.00%
Calculated Unassigned Fund Balance	<u><u>\$ 11,256,807</u></u>

Allocation of Excess Fund Balance per FY2018-19 Audit

Fund Balance Available for Appropriation per FY2018-19 Audit (Assigned)	\$ 650,000
FY2018-19 Audit (Unassigned)	<u>11,726,619</u>
Total Assigned / Unassigned	<u>\$ 12,376,619</u>

Less Appropriations / Commitments:

- Fund Balance Appropriated in Original FY2019-20 Budget Ordinance	\$ (650,000)
- Net Carryovers Appropriated in FY2019-20	(246,926)
- Façade Improvement Grants Carryover	(22,886)
- Beach Volleyball Project	<u>(200,000)</u>

Total FY2019-20 Excess Fund Balance	<u>\$ (1,119,812)</u>
Unassigned Fund Balance Less Appropriations	11,256,807
Calculated Unassigned Fund Balance	11,256,807
Difference	<u><u>\$ -</u></u>

CITY OF GREENVILLE, NORTH CAROLINA
STATEMENT OF NET POSITION

Exhibit A

JUNE 30, 2019

	Governmental Activities	Business-Type Activities	Total
Assets:			
Cash and investments	\$ 38,393,662	\$ 135,346,280	\$ 173,739,942
Taxes receivable, net	179,516	-	179,516
Accounts receivable, net	7,325,083	45,931,528	53,256,611
Interest receivable	342	-	342
Due from other governments	4,848,637	3,209,351	8,057,988
Inventories	14,566	8,718,615	8,733,181
Prepaid items	328,093	274,128	602,221
Internal balances	440,254	(440,254)	-
Restricted cash and investments	10,117,078	60,721,561	70,838,639
Notes receivable	-	267,633	267,633
Investment in joint venture	27,628,003	-	27,628,003
Capital assets:			
Non-depreciable	85,337,706	49,013,320	134,351,026
Depreciable, net	115,038,015	378,987,209	494,025,224
Total assets	<u>289,650,955</u>	<u>682,029,371</u>	<u>971,680,326</u>
Deferred Outflows of Resources:			
Pension deferrals	11,307,696	9,824,904	21,132,600
OPEB deferrals	1,442,245	10,448,006	11,890,251
Unamortized bond refunding charges	635,504	1,673,589	2,309,093
Total deferred outflows of resources	<u>13,385,445</u>	<u>21,946,499</u>	<u>35,331,944</u>
Liabilities:			
Accounts payable and accrued liabilities	4,731,556	23,672,875	28,404,431
Accrued interest payable	104,551	1,033,140	1,137,691
Other liabilities	1,035,137	-	1,035,137
Advances from grantors	198,714	-	198,714
Unearned revenue	-	192,410	192,410
Liabilities payable from restricted assets:			
Accounts payable and accrued liabilities	981,661	-	981,661
Customer deposits	-	4,595,170	4,595,170
Long-term liabilities:			
Due within one year	6,441,192	9,404,319	15,845,511
Due in more than one year	95,672,608	247,375,473	343,048,081
Total liabilities	<u>109,165,419</u>	<u>286,273,387</u>	<u>395,438,806</u>
Deferred Inflows of Resources:			
Pension deferrals	1,180,558	122,295	1,302,853
OPEB deferrals	5,738,248	6,170,357	11,908,605
Prepaid taxes	84	-	84
Total deferred inflows of resources	<u>6,918,890</u>	<u>6,292,652</u>	<u>13,211,542</u>
Net Position:			
Net investment in capital assets	171,216,050	293,264,356	464,480,406
Restricted for:			
Stabilization by State statute	14,885,229	-	14,885,229
Restricted for streets	702,296	-	702,296
General government	108,208	-	108,208
Economic development	1,124,265	-	1,124,265
Public safety	148,920	-	148,920
Cultural and recreational	-	-	-
Debt Service	1,302,562	-	1,302,562
Insurance	3,234,189	-	3,234,189
Unrestricted	(5,769,628)	118,145,475	112,375,847
Total net position	<u>\$ 186,952,091</u>	<u>\$ 411,409,831</u>	<u>\$ 598,361,922</u>

The accompanying notes to the financial statements are an integral part of this statement.

CITY OF GREENVILLE, NORTH CAROLINA
STATEMENT OF ACTIVITIES

Exhibit B

YEAR ENDED JUNE 30, 2019

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Primary Government:							
Governmental Activities:							
General government	\$ 29,324,390	\$ 5,474,023	\$ 505,596	\$ -	\$ (23,344,771)	\$ -	\$ (23,344,771)
Public safety	27,550,574	5,045,215	46,047	-	(22,459,312)	-	(22,459,312)
Transportation	10,309,377	136,147	-	2,180,451	(7,992,779)	-	(7,992,779)
Environmental protection	1,229,488	-	-	-	(1,229,488)	-	(1,229,488)
Cultural and recreational	9,392,847	1,070,171	1,064,852	4,171,367	(3,086,457)	-	(3,086,457)
Economic and physical development	10,373,498	-	1,400,329	2,422,901	(6,550,268)	-	(6,550,268)
Interest and fees	1,112,954	-	-	-	(1,112,954)	-	(1,112,954)
Total governmental activities	<u>89,293,128</u>	<u>11,725,556</u>	<u>3,016,824</u>	<u>8,774,719</u>	<u>(65,776,029)</u>	<u>-</u>	<u>(65,776,029)</u>
Business-Type Activities:							
Electric	168,797,235	179,229,874	-	-	-	10,432,639	10,432,639
Water	19,298,173	22,203,056	-	831,471	-	3,736,354	3,736,354
Sewer	21,502,927	25,186,770	-	996,050	-	4,679,893	4,679,893
Gas	32,532,222	36,202,429	-	-	-	3,670,207	3,670,207
Public transportation	3,018,862	293,140	3,149,231	-	-	423,509	423,509
Stormwater utility	4,709,366	6,152,671	-	923,433	-	2,366,738	2,366,738
Sanitation	7,385,565	7,790,274	-	-	-	404,709	404,709
Total business-type activities	<u>257,244,350</u>	<u>277,058,214</u>	<u>3,149,231</u>	<u>2,750,954</u>	<u>-</u>	<u>25,714,049</u>	<u>25,714,049</u>
Total primary government	<u>\$ 346,537,478</u>	<u>\$ 288,783,770</u>	<u>\$ 6,166,055</u>	<u>\$ 11,525,673</u>	<u>(65,776,029)</u>	<u>25,714,049</u>	<u>(40,061,980)</u>
General Revenues:							
Ad valorem taxes					34,884,210	-	34,884,210
Sales and use taxes					16,330,857	-	16,330,857
Cable TV franchise tax					834,988	-	834,988
Medicaid hold harmless payment					4,405,401	-	4,405,401
Rental vehicle, gross receipts					172,414	-	172,414
Utilities franchise tax					6,948,992	-	6,948,992
Beer and wine tax					392,373	-	392,373
Other taxes and licenses					1,388,533	-	1,388,533
Investment earnings					7,426,866	3,558,759	10,985,625
Total general revenues					<u>72,784,634</u>	<u>3,558,759</u>	<u>76,343,393</u>
Transfers					<u>6,195,920</u>	<u>(6,195,920)</u>	<u>-</u>
Total general revenues and transfers					<u>78,980,554</u>	<u>(2,637,161)</u>	<u>76,343,393</u>
Change in net position					<u>13,204,525</u>	<u>23,076,888</u>	<u>36,281,413</u>
Net position, beginning of year					173,747,566	388,332,943	562,080,509
Net position, end of year					<u>\$ 186,952,091</u>	<u>\$ 411,409,831</u>	<u>\$ 598,361,922</u>

The accompanying notes to the financial statements are an integral part of this statement.

CITY OF GREENVILLE, NORTH CAROLINA
GOVERNMENTAL FUNDS
BALANCE SHEET

Exhibit C

JUNE 30, 2019

	General	Nonmajor Governmental Funds	Total Governmental Funds
Assets:			
Cash and cash equivalents	\$ 18,298,574	\$ 11,848,132	\$ 30,146,706
Taxes receivable, net	179,516	-	179,516
Accounts receivable, net	3,380,582	3,906,816	7,287,398
Interest receivable	-	342	342
Due from other funds	2,598,601	99,714	2,698,315
Due from other governments	4,760,067	87,570	4,847,637
Inventories	14,566	-	14,566
Prepaid items	38,750	75,211	113,961
Restricted cash and investments	1,245,700	5,637,189	6,882,889
Total assets	\$ 30,516,356	\$ 21,654,974	\$ 52,171,330
Liabilities, Deferred Inflows of Resources, and Fund Balances:			
Liabilities:			
Accounts payable and accrued liabilities	\$ 2,043,264	\$ 195,000	\$ 2,238,264
Due to other funds	-	1,236,259	1,236,259
Advances from grantors	-	198,714	198,714
Other liabilities	1,035,137	-	1,035,137
Restricted accounts payable and accrued liabilities	-	981,661	981,661
Total liabilities	3,078,401	2,611,634	5,690,035
Deferred Inflows of Resources:			
Property taxes receivable	179,391	-	179,391
Prepaid property taxes	84	-	84
Other receivables	3,305,040	2,523,005	5,828,045
Total deferred inflows of resources	3,484,515	2,523,005	6,007,520
Fund Balances:			
Nonspendable:			
Prepaid items and inventories	53,316	75,211	128,527
Loans receivable	14,700	301,795	316,495
Restricted:			
Stabilization by State statute	8,067,547	6,817,682	14,885,229
Restricted for general government	108,208	-	108,208
Restricted for streets	702,296	-	702,296
Restricted for public safety	435,196	-	435,196
Restricted for economic development	-	4,151,834	4,151,834
Restricted for debt service	-	1,302,562	1,302,562
Restricted for donations	-	182,793	182,793
Committed:			
Committed for catastrophic losses	2,195,558	-	2,195,558
Committed for general government	-	211,170	211,170
Committed for culture and recreational	-	878,323	878,323
Committed for public safety	-	495,243	495,243
Committed for economic development	-	768,931	768,931
Committed for capital outlay	-	5,852,511	5,852,511
Committed for debt service	-	-	-
Assigned:			
Assigned for subsequent year's expenditures	650,000	40,172	690,172
Assigned for cultural and recreational	-	768,419	768,419
Unassigned	11,726,619	(5,326,311)	6,400,308
Total fund balance	23,953,440	16,520,335	40,473,775
Total liabilities, deferred inflows of resources, and fund balances	\$ 30,516,356	\$ 21,654,974	\$ 52,171,330

The accompanying notes to the financial statements are an integral part of this statement.

CITY OF GREENVILLE, NORTH CAROLINA
GOVERNMENTAL FUNDS
BALANCE SHEET

Exhibit C

JUNE 30, 2019

Amounts reported for governmental activities in the Statement of Net Position are different because:

Ending fund balance - governmental funds	\$ 40,473,775
Capital assets used in governmental activities are not financial and, therefore, are not reported in the funds.	183,443,594
Investment in joint venture reported in governmental activities is not reported in the funds.	27,628,003
Net LGERS pension liability is not reported in the funds.	(13,382,224)
Deferred outflows of resources related to pensions are not reported in the funds	11,002,398
Deferred outflows of resources related to OPEB are not reported in the funds	1,396,844
Other long-term assets are not available to pay for current expenditures and, therefore, are deferred outflows of resources.	6,007,436
Assets and liabilities of the Internal Service Funds used by management to account for health, vehicle, and fleet maintenance costs are included in governmental activities in the Statement of Net Position.	23,595,585
Long-term liabilities and compensated absences are not due and payable in the current period and, therefore, are not reported in the funds.	(36,577,526)
Total LEOSA Pension Liabilities	(7,938,326)
Net OPEB Liability	(42,509,130)
Deferred inflows of resources related to pensions are not reported in the funds.	(1,161,681)
Deferred inflows of resources related to OPEB are not reported in the funds.	(5,557,610)
Deferred charges on refunding reported in governmental activities are not reported in the funds.	635,504
Other long-term liabilities (accrued interest) are not due and payable in the current period and, therefore, are not reported in the funds.	<u>(104,551)</u>
Net position of governmental activities	<u>\$ 186,952,091</u>

The accompanying notes to the financial statements are an integral part of this statement.

CITY OF GREENVILLE, NORTH CAROLINA

Exhibit D

GOVERNMENTAL FUNDS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

YEAR ENDED JUNE 30, 2019

	<u>General</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues:			
Ad valorem taxes	\$ 34,739,626	\$ -	\$ 34,739,626
Other taxes	21,743,660	1,320,588	23,064,248
Unrestricted intergovernmental	7,409,310	-	7,409,310
Restricted intergovernmental	2,837,037	4,301,993	7,139,030
Licenses, permits, and fees	2,972,677	-	2,972,677
Sales and services	5,717,622	-	5,717,622
Investment earnings	1,719,765	112,423	1,832,188
Other revenues	981,070	543,490	1,524,560
Restricted other revenues	-	27,452	27,452
Total revenues	<u>78,120,767</u>	<u>6,305,946</u>	<u>84,426,713</u>
Expenditures:			
Current:			
General government	10,676,970	668,254	11,345,224
Public safety	40,023,938	1,306,358	41,330,296
Public works	10,854,375	897,517	11,751,892
Environmental protection	-	1,229,488	1,229,488
Cultural and recreational	7,014,081	3,495,359	10,509,440
Economic and physical development	2,847,684	9,018,503	11,866,187
Debt Service:			
Principal retirement	-	4,291,840	4,291,840
Interest and fees	-	1,023,228	1,023,228
Total expenditures	<u>71,417,048</u>	<u>21,930,547</u>	<u>93,347,595</u>
Revenues over (under) expenditures	<u>6,703,719</u>	<u>(15,624,601)</u>	<u>(8,920,882)</u>
Other Financing Sources (Uses):			
Transfers from other funds	6,717,814	10,514,164	17,231,978
Transfers to other funds	(12,366,880)	(410,178)	(12,777,058)
Long-term debt issued	-	962,778	962,778
Total other financing sources (uses)	<u>(5,649,066)</u>	<u>11,066,764</u>	<u>5,417,698</u>
Net change in fund balance	1,054,653	(4,557,837)	(3,503,184)
Fund Balance:			
Fund balance, beginning of year – July 1	<u>22,898,787</u>	<u>21,078,172</u>	<u>43,976,959</u>
Fund balance, end of year – June 30	<u>\$ 23,953,440</u>	<u>\$ 16,520,335</u>	<u>\$ 40,473,775</u>

The accompanying notes to the financial statements are an integral part of this statement.

GOVERNMENTAL FUNDS

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES –
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

YEAR ENDED JUNE 30, 2019

Amounts reported for governmental activities in the Statement of Activities (Exhibit B) are different due to the following items:

Net change in fund balances - total governmental funds	\$ (3,503,184)
Capital outlays are reported as expenditures in the governmental fund statement. However, in the Statement of Activities, capital outlay is not an expense, rather it is an increase in capital assets.	7,212,983
Other capital contributions are not reported in the governmental fund statement.	4,171,367
Depreciation expense allocates the costs of capital assets over their useful lives. It is not reported as an expenditure in the governmental funds statement.	(5,720,102)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the governmental funds. This adjustment represents the amount of change related to revenues to the "availability" criteria.	1,115,361
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	
Compensated absences	47,369
Pension expense	(3,283,380)
OPEB plan expense	(3,860,307)
Employer contributions	2,640,591
Contributions to the pension plan in the current fiscal year are not included in the Statement of Activities.	1,942,604
Benefit payments paid and administrative expense for the Law Enforcement Officers' Special Separation Allowance, net of related deferred inflows are not included on the Statement of Activities.	257,899
Accrued interest expense reported in the Statement of Activities does not require the use of current financial resources and, therefore, is not reported as an expenditure in the governmental funds.	(4,473)
Principal repayments on long-term debt are reported as expenditures in the governmental funds statement. However, in the Statement of Activities, these transactions are not an expense, rather they are a decrease in liabilities.	4,291,840
Loss on disposal of capital assets is reported in the Statement of Activities but not the funds statement.	(24,662)
Deferred charges on refunding reported in governmental activities are not reported in the funds.	(120,061)
Changes in the investment in joint venture asset is reported as investment income in the entity-wide financial statements but not reported in the governmental funds.	5,594,678
The Internal Service Funds are used by management to charge the costs of health, vehicle, and fleet maintenance. The net revenue of the Internal Service Funds is determined to be governmental-type.	<u>2,446,002</u>
Changes in net position of governmental activities	<u>\$ 13,204,525</u>

The accompanying notes to the financial statements are an integral part of this statement.

CITY OF GREENVILLE, NORTH CAROLINA

Exhibit F

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 2019

	General Fund			
	Budget		Actual Amounts	Variance Positive/ Negative
	Original	Final		
Revenues:				
Ad valorem taxes	\$ 35,231,023	\$ 35,231,023	\$ 34,739,626	\$ (491,397)
Other taxes	20,484,996	20,484,996	21,743,660	1,258,664
Unrestricted intergovernmental	7,492,543	7,492,543	7,409,310	(83,233)
Restricted intergovernmental	3,560,500	3,057,500	2,837,037	(220,463)
Licenses, permits, and fees	2,936,311	2,938,371	2,972,677	34,306
Sales and services	5,756,227	5,757,597	5,717,622	(39,975)
Investment earnings	500,000	500,000	1,719,765	1,219,765
Other revenues	834,839	844,839	981,070	136,231
Total revenues	<u>76,796,439</u>	<u>76,306,869</u>	<u>78,120,767</u>	<u>1,813,898</u>
Expenditures:				
Current:				
General government	10,849,512	10,893,591	10,676,970	216,621
Public safety	40,646,185	40,677,448	40,023,938	653,510
Public works	10,415,469	10,976,759	10,854,375	122,384
Cultural and recreational	7,237,246	7,358,545	7,014,081	344,464
Economic and physical development	2,848,070	3,080,906	2,847,684	233,222
Total expenditures	<u>71,996,482</u>	<u>72,987,249</u>	<u>71,417,048</u>	<u>1,570,201</u>
Revenues over (under) expenditures	<u>4,799,957</u>	<u>3,319,620</u>	<u>6,703,719</u>	<u>3,384,099</u>
Other Financing Sources (Uses):				
Transfers from other funds	6,691,792	6,761,792	6,717,814	(43,978)
Transfers to other funds	(12,731,684)	(12,366,880)	(12,366,880)	-
Contingency	(140,000)	(4,800)	-	4,800
Appropriated fund balance	<u>1,379,935</u>	<u>2,290,268</u>	<u>-</u>	<u>(2,290,268)</u>
Total other financing sources (uses)	<u>(4,799,957)</u>	<u>(3,319,620)</u>	<u>(5,649,066)</u>	<u>(2,329,446)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>1,054,653</u>	<u>\$ 1,054,653</u>
Fund Balance:				
Fund balance, beginning of year – July 1			<u>22,898,787</u>	
Fund balance, end of year – June 30			<u>\$ 23,953,440</u>	

The accompanying notes to the financial statements are an integral part of this statement.

CITY OF GREENVILLE, NORTH CAROLINA
PROPRIETARY FUNDS
STATEMENT OF FUND NET POSITION

Exhibit G

JUNE 30, 2019

	Major Enterprise Funds			
	Electric Fund	Water Fund	Sewer Fund	Gas Fund
Assets:				
Current Assets:				
Cash and cash equivalents	\$ 45,279,821	\$ 4,354,402	\$ 9,752,765	\$ 14,770,811
Accounts receivable, net	21,353,378	2,979,781	3,212,392	2,786,813
Due from other governments	1,784,504	387,672	471,382	294,124
Due from other funds	-	-	-	-
Inventories	6,799,941	1,021,203	226,649	670,822
Restricted cash	3,352,457	780,664	1,480	460,569
Prepaid items	197,093	18,036	17,701	28,948
Total current assets	<u>78,767,194</u>	<u>9,541,758</u>	<u>13,682,369</u>	<u>19,012,087</u>
Noncurrent Assets:				
Cash and cash equivalents, restricted	28,023,145	11,457,670	10,464,593	6,180,983
Investments	34,196,365	4,962,108	8,378,026	10,711,602
Notes receivable	-	267,633	-	-
Land improvements and construction in progress	12,956,255	6,790,340	11,398,168	3,061,723
Other capital assets, net	103,520,175	83,696,406	137,368,900	42,626,361
Total noncurrent assets	<u>178,695,940</u>	<u>107,174,157</u>	<u>167,609,687</u>	<u>62,580,669</u>
Total assets	<u>257,463,134</u>	<u>116,715,915</u>	<u>181,292,056</u>	<u>81,592,756</u>
Deferred Outflows of Resources:				
Pension deferrals	3,618,150	1,941,446	1,853,199	1,411,961
OPEB deferrals	4,226,412	2,267,831	2,164,748	1,649,331
Unamortized bond refunding charges	423,857	556,516	538,594	93,152
Total deferred outflows of resources	<u>8,268,419</u>	<u>4,765,793</u>	<u>4,556,541</u>	<u>3,154,444</u>
Liabilities:				
Current Liabilities:				
Accounts payable and accrued expenses	15,970,530	1,295,285	1,071,810	1,707,496
Accrued interest payable	398,117	174,071	316,068	144,884
Due to other funds	100,665	133,292	90,725	16,805
Unearned revenue	-	71,450	120,960	-
Current portion of compensated absences	792,361	393,117	362,240	333,033
Current maturities of long-term debt	1,350,098	997,319	3,927,485	578,747
Liabilities Payable from Restricted Assets:				
Customer deposits	3,352,457	780,664	1,480	460,569
Total current liabilities	<u>21,964,228</u>	<u>3,845,198</u>	<u>5,890,768</u>	<u>3,241,534</u>
Noncurrent Liabilities:				
Compensated absences payable	172,100	105,828	81,183	118,394
Net pension liability	4,498,067	2,413,597	2,303,888	1,755,343
Net OPEB liability	19,174,718	10,288,874	9,821,197	7,482,817
Noncurrent portion of long-term debt	64,453,271	26,560,554	52,812,657	20,697,386
Total noncurrent liabilities	<u>88,298,156</u>	<u>39,368,853</u>	<u>65,018,925</u>	<u>30,053,940</u>
Total liabilities	<u>110,262,384</u>	<u>43,214,051</u>	<u>70,909,693</u>	<u>33,295,474</u>
Deferred Inflows of Resources:				
Pension deferrals	23,285	12,494	11,927	9,087
OPEB deferrals	2,301,985	1,235,211	1,179,065	898,336
Total deferred inflows of resources	<u>2,325,270</u>	<u>1,247,705</u>	<u>1,190,992</u>	<u>907,423</u>
Net Position:				
Net investment in capital assets	79,120,063	72,686,171	100,475,470	30,686,086
Unrestricted	74,023,836	4,333,781	13,272,442	19,858,217
Total net position	<u>\$ 153,143,899</u>	<u>\$ 77,019,952</u>	<u>\$ 113,747,912</u>	<u>\$ 50,544,303</u>

The accompanying notes to the financial statements are an integral part of this statement.

CITY OF GREENVILLE, NORTH CAROLINA
PROPRIETARY FUNDS
STATEMENT OF FUND NET POSITION

Exhibit G

JUNE 30, 2019

	Nonmajor Enterprise Funds	Total Enterprise Funds	Internal Service Funds
Assets:			
Current Assets:			
Cash and cash equivalents	\$ 2,940,380	\$ 77,098,179	\$ 8,246,956
Accounts receivable, net	15,599,164	45,931,528	37,685
Due from other governments	271,669	3,209,351	1,000
Due from other funds	-	-	53,743
Inventories	-	8,718,615	-
Restricted cash	-	4,595,170	3,234,189
Prepaid items	12,350	274,128	214,132
Total current assets	<u>18,823,563</u>	<u>139,826,971</u>	<u>11,787,705</u>
Noncurrent Assets:			
Cash and cash equivalents, restricted	-	56,126,391	-
Investments	-	58,248,101	-
Notes receivable	-	267,633	-
Land improvements and construction in progress	14,806,834	49,013,320	2,591,340
Other capital assets, net	11,775,367	378,987,209	14,340,787
Total noncurrent assets	<u>26,582,201</u>	<u>542,642,654</u>	<u>16,932,127</u>
Total assets	<u>45,405,764</u>	<u>682,469,625</u>	<u>28,719,832</u>
Deferred Outflows of Resources:			
Pension deferrals	1,000,148	9,824,904	305,298
OPEB deferrals	139,684	10,448,006	45,401
Unamortized bond refunding charges	61,470	1,673,589	-
Total deferred outflows of resources	<u>1,201,302</u>	<u>21,946,499</u>	<u>350,699</u>
Liabilities:			
Current Liabilities:			
Accounts payable and accrued expenses	3,627,754	23,672,875	2,493,292
Accrued interest payable	-	1,033,140	-
Due to other funds	98,767	440,254	1,075,545
Unearned revenue	-	192,410	-
Current portion of compensated absences	145,388	2,026,139	-
Current maturities of long-term debt	524,531	7,378,180	-
Liabilities Payable from Restricted Assets:			
Customer deposits	-	4,595,170	-
Total current liabilities	<u>4,396,440</u>	<u>39,338,168</u>	<u>3,568,837</u>
Noncurrent Liabilities:			
Compensated absences payable	62,579	540,084	-
Net pension liability	1,297,119	12,268,014	394,756
Net OPEB liability	4,254,682	51,022,288	1,311,838
Noncurrent portion of long-term debt	19,021,219	183,545,087	-
Total noncurrent liabilities	<u>24,635,599</u>	<u>247,375,473</u>	<u>1,706,594</u>
Total liabilities	<u>29,032,039</u>	<u>286,713,641</u>	<u>5,275,431</u>
Deferred Inflows of Resources:			
Pension deferrals	65,502	122,295	18,877
OPEB deferrals	555,760	6,170,357	180,638
Total deferred inflows of resources	<u>621,262</u>	<u>6,292,652</u>	<u>199,515</u>
Net Position:			
Net investment in capital assets	26,582,201	309,549,991	16,932,127
Unrestricted	(9,628,436)	101,859,840	6,663,458
Total net position	<u>\$ 16,953,765</u>	<u>\$ 411,409,831</u>	<u>\$ 23,595,585</u>

The accompanying notes to the financial statements are an integral part of this statement.

PROPRIETARY FUNDS

STATEMENT OF REVENUES, EXPENSES, AND CHANGE IN FUND NET POSITION

YEAR ENDED JUNE 30, 2019

	Major Enterprise Funds			
	Electric Fund	Water Fund	Sewer Fund	Gas Fund
Operating Revenues:				
Charges for services	\$ 177,242,177	\$ 21,482,826	\$ 24,349,138	\$ 35,970,415
Other operating revenues	691,439	116,747	119,184	109,291
Total operating revenues	<u>177,933,616</u>	<u>21,599,573</u>	<u>24,468,322</u>	<u>36,079,706</u>
Operating Expenses:				
Administrative and general	11,984,149	4,426,182	4,329,728	4,244,635
Operations and maintenance	15,560,179	10,033,980	9,424,330	6,325,441
Purchased power and gas	129,516,409	-	-	18,949,073
Depreciation and amortization	9,725,679	4,009,278	6,094,622	2,374,751
Claims and payments to third-party administrators	-	-	-	-
Total operating expenses	<u>166,786,416</u>	<u>18,469,440</u>	<u>19,848,680</u>	<u>31,893,900</u>
Operating income (loss)	<u>11,147,200</u>	<u>3,130,133</u>	<u>4,619,642</u>	<u>4,185,806</u>
Nonoperating Revenues (Expenses):				
Investment earnings	2,153,934	283,261	506,319	615,245
Federal grants	-	-	-	-
Other nonoperating revenues	1,296,258	603,483	718,448	122,723
Other nonoperating expenses	(79,381)	(21,393)	(147,984)	-
Interest expense	(1,762,061)	(828,733)	(1,654,247)	(638,322)
Loss on disposal of capital assets	-	-	-	-
Total nonoperating revenues (expenses)	<u>1,608,750</u>	<u>36,618</u>	<u>(577,464)</u>	<u>99,646</u>
Income (loss) before transfers and contributions	<u>12,755,950</u>	<u>3,166,751</u>	<u>4,042,178</u>	<u>4,285,452</u>
Transfers In (Out) and Capital Contributions:				
Capital contributions	-	831,471	996,050	-
Transfers from other funds	-	-	-	-
Transfers to other funds	(4,993,763)	-	-	(1,724,051)
Total transfers in (out) and capital contributions:	<u>(4,993,763)</u>	<u>831,471</u>	<u>996,050</u>	<u>(1,724,051)</u>
Change in net position	7,762,187	3,998,222	5,038,228	2,561,401
Net Position:				
Beginning of year – July 1	<u>145,381,712</u>	<u>73,021,730</u>	<u>108,709,684</u>	<u>47,982,902</u>
End of year – June 30	<u>\$ 153,143,899</u>	<u>\$ 77,019,952</u>	<u>\$ 113,747,912</u>	<u>\$ 50,544,303</u>

The accompanying notes to the financial statements are an integral part of this statement.

CITY OF GREENVILLE, NORTH CAROLINA

Exhibit H

PROPRIETARY FUNDS

STATEMENT OF REVENUES, EXPENSES, AND CHANGE IN FUND NET POSITION

YEAR ENDED JUNE 30, 2019

	Nonmajor Enterprise Funds	Total Enterprise Funds	Internal Service Funds
Operating Revenues:			
Charges for services	\$ 14,069,068	\$ 273,113,624	\$ 21,385,279
Other operating revenues	167,017	1,203,678	225,882
Total operating revenues	<u>14,236,085</u>	<u>274,317,302</u>	<u>21,611,161</u>
Operating Expenses:			
Administrative and general	220,588	25,205,282	1,180,601
Operations and maintenance	14,190,576	55,534,506	6,775,917
Purchased power and gas	-	148,465,482	-
Depreciation and amortization	604,242	22,808,572	2,832,557
Claims and payments to third-party administrators	-	-	10,117,084
Total operating expenses	<u>15,015,406</u>	<u>252,013,842</u>	<u>20,906,159</u>
Operating income (loss)	<u>(779,321)</u>	<u>22,303,460</u>	<u>705,002</u>
Nonoperating Revenues (Expenses):			
Investment earnings	-	3,558,759	-
Federal grants	2,109,231	2,109,231	-
Other nonoperating revenues	-	2,740,912	-
Other nonoperating expenses	-	(248,758)	-
Interest expense	(98,387)	(4,981,750)	-
Loss on disposal of capital assets	-	-	-
Total nonoperating revenues (expenses)	<u>2,010,844</u>	<u>3,178,394</u>	<u>-</u>
Income (loss) before transfers and contributions	<u>1,231,523</u>	<u>25,481,854</u>	<u>705,002</u>
Transfers In (Out) and Capital Contributions:			
Capital contributions	1,963,433	3,790,954	-
Transfers from other funds	771,894	771,894	1,741,000
Transfers to other funds	(250,000)	(6,967,814)	-
Total transfers in (out) and capital contributions:	<u>2,485,327</u>	<u>(2,404,966)</u>	<u>1,741,000</u>
Change in net position	3,716,850	23,076,888	2,446,002
Net Position:			
Beginning of year – July 1	<u>13,236,915</u>	<u>388,332,943</u>	<u>21,149,583</u>
End of year – June 30	<u>\$ 16,953,765</u>	<u>\$ 411,409,831</u>	<u>\$ 23,595,585</u>

The accompanying notes to the financial statements are an integral part of this statement.

CITY OF GREENVILLE, NORTH CAROLINA
PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS

Exhibit I

YEAR ENDED JUNE 30, 2019

	Major Enterprise Funds			
	Electric Fund	Water Fund	Sewer Fund	Gas Fund
Cash Flows from Operating Activities:				
Cash received from customers	\$ 178,762,570	\$ 21,102,431	\$ 24,144,479	\$ 36,021,319
Other operating receipts	(950,566)	(158,718)	(279,506)	(453,238)
Cash paid to vendors	(146,640,877)	(8,110,574)	(7,323,880)	(24,084,596)
Cash paid to employees	(11,573,747)	(6,195,318)	(6,058,575)	(5,142,007)
Payments received on loans	-	39,521	-	-
Net cash provided (used) by operating activities	<u>19,597,380</u>	<u>6,677,342</u>	<u>10,482,518</u>	<u>6,341,478</u>
Cash Flows from Noncapital Financing Activities:				
Repayment of principal of long-term debt	-	-	-	-
Interest and other financing costs	-	-	-	-
Transfers from other funds	-	-	-	-
Transfers to other funds	(4,988,315)	-	-	(1,724,051)
Noncapital contributions	40,264	53,951	53,951	47,207
Repayments (to)/from other funds	-	-	-	-
Federal and State grants	-	-	-	-
Net cash provided (used) by noncapital financing activities	<u>(4,948,051)</u>	<u>53,951</u>	<u>53,951</u>	<u>(1,676,844)</u>
Capital and Related Financing Activities:				
Acquisition and construction of capital assets	(14,241,548)	(4,093,652)	(3,766,918)	(3,544,286)
Capital grants/cash capital contributions	-	-	-	-
Capital related receipts from customers	-	350,296	412,497	-
Proceeds from issuance of long-term debt	31,008,254	10,569,359	8,366,553	7,479,967
Debt issuance costs	(269,030)	(81,493)	(67,523)	(64,897)
Repayment of principal of long-term debt	(2,202,361)	(4,356,630)	(4,604,020)	(819,487)
Interest and other debt related expenses	(1,285,630)	(686,833)	(1,527,407)	(504,624)
Net cash provided (used) by capital and related financing activities	<u>13,009,685</u>	<u>1,701,047</u>	<u>(1,186,818)</u>	<u>2,546,673</u>
Cash Flow from Investing Activities:				
Purchase of investments	(29,081,377)	(5,358,365)	(10,277,582)	(9,954,074)
Proceeds from sale and maturity of investments	20,066,487	3,687,878	7,065,466	6,861,411
Interest received on investments	1,780,121	227,046	409,248	496,723
Net cash provided (used) by investing activities	<u>(7,234,769)</u>	<u>(1,443,441)</u>	<u>(2,802,868)</u>	<u>(2,595,940)</u>
Net increase (decrease) in cash and cash equivalents	20,424,245	6,988,899	6,546,783	4,615,367
Cash and Cash Equivalents:				
Beginning of year – July 1	<u>56,231,178</u>	<u>9,603,837</u>	<u>13,672,055</u>	<u>16,796,996</u>
End of year – June 30	<u>\$ 76,655,423</u>	<u>\$ 16,592,736</u>	<u>\$ 20,218,838</u>	<u>\$ 21,412,363</u>

The accompanying notes to the financial statements are an integral part of this statement.

CITY OF GREENVILLE, NORTH CAROLINA
PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS

Exhibit I

YEAR ENDED JUNE 30, 2019

	Major Enterprise Funds			
	Electric Fund	Water Fund	Sewer Fund	Gas Fund
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities:				
Operating income (loss)	\$ 11,147,200	\$ 3,130,133	\$ 4,619,642	\$ 4,185,806
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Depreciation	9,725,679	4,009,278	6,094,622	2,374,751
Change in assets and liabilities:				
(Increase) decrease in accounts receivable	(575,048)	(723,823)	(639,416)	(488,708)
(Increase) decrease in notes receivable	-	39,521	-	-
(Increase) decrease in due from other governments	(809,237)	(163,571)	(204,797)	(125,310)
Change in due to/from other funds	3,578	39,073	68,994	5,512
(Increase) decrease in inventories	(745,061)	(221,306)	(9,831)	25,945
(Increase) decrease in prepaids	5,387	(5,381)	(5,046)	(3,638)
Increase (decrease) in net pension liability	1,674,282	898,395	857,559	653,378
(Increase) decrease in deferred inflow of resources for pensions	(56,647)	(30,397)	(29,014)	(22,106)
(Increase) decrease in deferred inflow of resources for OPEB	(183,601)	(98,518)	(94,040)	(71,649)
Increase (decrease) in deferred outflow of resources for pensions	(1,310,821)	(703,367)	(671,396)	(511,540)
Increase (decrease) in deferred outflow of resources for OPEB	(4,043,041)	(2,169,437)	(2,070,826)	(1,577,772)
Increase (decrease) in accounts payable	(1,018,929)	(1,947)	123,133	2,493
Increase (decrease) in due to other governments	-	-	-	-
Increase (decrease) in customer deposits	186,438	43,389	83	26,878
Increase (decrease) in compensated absences payable	43,347	23,328	15,982	13,580
Increase (decrease) in net OPEB liability	4,557,001	2,445,221	2,334,074	1,778,342
Increase (decrease) in unearned revenue	(179,760)	(11,091)	(11,220)	-
Miscellaneous income	1,176,613	177,842	104,015	75,516
Net cash provided (used) by operating activities	<u>\$ 19,597,380</u>	<u>\$ 6,677,342</u>	<u>\$ 10,482,518</u>	<u>\$ 6,341,478</u>
Noncash Investing, Capital, and Financing Activities:				
Capital contribution	\$ -	\$ 831,471	\$ 996,050	\$ -
Amortization of loss on refunding	-	-	-	-
Total noncash investing, capital, and financing activities	<u>\$ -</u>	<u>\$ 831,471</u>	<u>\$ 996,050</u>	<u>\$ -</u>
Reconciliation of Cash and Cash Equivalents:				
Cash and investments, unrestricted	\$ 45,279,821	\$ 4,354,402	\$ 9,752,765	\$ 14,770,811
Cash and investments, restricted	<u>31,375,602</u>	<u>12,238,334</u>	<u>10,466,073</u>	<u>6,641,552</u>
Total cash and cash equivalents	<u>\$ 76,655,423</u>	<u>\$ 16,592,736</u>	<u>\$ 20,218,838</u>	<u>\$ 21,412,363</u>

The accompanying notes to the financial statements are an integral part of this statement.

CITY OF GREENVILLE, NORTH CAROLINA
PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS

Exhibit I

YEAR ENDED JUNE 30, 2019

	Nonmajor Enterprise Funds	Total Enterprise Funds	Internal Service Funds
Cash Flows from Operating Activities:			
Cash received from customers	\$ 14,603,314	\$ 274,634,113	\$ 21,502,149
Other operating receipts	-	(1,842,028)	-
Cash paid to vendors	(6,006,845)	(192,166,772)	(16,220,336)
Cash paid to employees	(5,448,995)	(34,418,642)	(1,683,073)
Payments received on loans	-	39,521	-
Net cash provided (used) by operating activities	<u>3,147,474</u>	<u>46,246,192</u>	<u>3,598,740</u>
Cash Flows from Noncapital Financing Activities:			
Repayment of principal of long-term debt	(154,866)	(154,866)	-
Interest and other financing costs	(15,951)	(15,951)	-
Transfers from other funds	771,894	771,894	1,741,000
Transfers to other funds	(250,000)	(6,962,366)	-
Noncapital contributions	-	195,373	-
Repayments (to)/from other funds	-	-	12,190
Federal and State grants	<u>2,011,084</u>	<u>2,011,084</u>	<u>-</u>
Net cash provided (used) by noncapital financing activities	<u>2,362,161</u>	<u>(4,154,832)</u>	<u>1,753,190</u>
Capital and Related Financing Activities:			
Acquisition and construction of capital assets	(14,204,263)	(39,850,667)	(7,150,056)
Capital grants/cash capital contributions	1,040,000	1,040,000	-
Capital related receipts from customers	-	762,793	-
Proceeds from issuance of long-term debt	2,414,575	59,838,708	-
Debt issuance costs	-	(482,943)	-
Repayment of principal of long-term debt	(375,083)	(12,357,581)	-
Interest and other debt related expenses	<u>(58,894)</u>	<u>(4,063,388)</u>	<u>-</u>
Net cash provided (used) by capital and related financing activities	<u>(11,183,665)</u>	<u>4,886,922</u>	<u>(7,150,056)</u>
Cash Flow from Investing Activities:			
Purchase of investments	-	(54,671,398)	-
Proceeds from sale and maturity of investments	-	37,681,242	-
Interest received on investments	-	2,913,138	-
Net cash provided (used) by investing activities	<u>-</u>	<u>(14,077,018)</u>	<u>-</u>
Net increase (decrease) in cash and cash equivalents	(5,674,030)	32,901,264	(1,798,126)
Cash and Cash Equivalents:			
Beginning of year – July 1	<u>8,614,410</u>	<u>104,918,476</u>	<u>13,279,271</u>
End of year – June 30	<u>\$ 2,940,380</u>	<u>\$ 137,819,740</u>	<u>\$ 11,481,145</u>

The accompanying notes to the financial statements are an integral part of this statement.

CITY OF GREENVILLE, NORTH CAROLINA
PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS

Exhibit I

YEAR ENDED JUNE 30, 2019

	Nonmajor Enterprise Funds	Total Enterprise Funds	Internal Service Funds
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities:			
Operating income (loss)	\$ (779,321)	\$ 22,303,460	\$ 705,002
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:			
Depreciation	604,242	22,808,572	2,832,557
Change in assets and liabilities:			
(Increase) decrease in accounts receivable	647	(2,426,348)	49,458
(Increase) decrease in notes receivable	-	39,521	-
(Increase) decrease in due from other governments	366,582	(936,333)	-
Change in due to/from other funds	-	117,157	-
(Increase) decrease in inventories	-	(950,253)	-
(Increase) decrease in prepaids	-	(8,678)	-
Increase (decrease) in net pension liability	403,861	4,487,475	129,787
(Increase) decrease in deferred inflow of resources for pensions	78,509	(59,655)	(6,383)
(Increase) decrease in deferred inflow of resources for OPEB	555,760	107,952	180,638
Increase (decrease) in deferred outflow of resources for pensions	(338,150)	(3,535,274)	(110,101)
Increase (decrease) in deferred outflow of resources for OPEB	(57,927)	(9,919,003)	(20,074)
Increase (decrease) in accounts payable	2,739,133	1,843,883	(30,143)
Increase (decrease) in due to other governments	-	-	-
Increase (decrease) in customer deposits	-	256,788	-
Increase (decrease) in compensated absences payable	(19,742)	76,495	-
Increase (decrease) in net OPEB liability	(406,120)	10,708,518	(132,001)
Increase (decrease) in unearned revenue	-	(202,071)	-
Miscellaneous income	-	1,533,986	-
Net cash provided (used) by operating activities	<u>\$ 3,147,474</u>	<u>\$ 46,246,192</u>	<u>\$ 3,598,740</u>
Noncash Investing, Capital, and Financing Activities:			
Capital contribution	\$ 923,433	\$ 2,750,954	\$ -
Amortization of loss on refunding	<u>23,542</u>	<u>23,542</u>	<u>-</u>
Total noncash investing, capital, and financing activities	<u>\$ 946,975</u>	<u>\$ 2,774,496</u>	<u>\$ -</u>
Reconciliation of Cash and Cash Equivalents:			
Cash and investments, unrestricted	\$ 2,940,380	\$ 77,098,179	\$ 8,246,956
Cash and investments, restricted	<u>-</u>	<u>60,721,561</u>	<u>3,234,189</u>
Total cash and cash equivalents	<u>\$ 2,940,380</u>	<u>\$ 137,819,740</u>	<u>\$ 11,481,145</u>

The accompanying notes to the financial statements are an integral part of this statement.

CITY OF GREENVILLE, NORTH CAROLINA
FIDUCIARY FUNDS
STATEMENT OF FIDUCIARY NET POSITION

Exhibit J

JUNE 30, 2019

	Pension Trust Funds	Agency Fund
Assets:		
Cash and cash equivalents	\$ -	\$ 157,336
Restricted assets:		
Cash and cash equivalents	4,862,130	-
Investments:		
BlackRock MSCI ACWI EQ Index Non-lendable Fund	4,229,010	-
NC Non Pension Fixed Income	<u>1,108,442</u>	<u>-</u>
Restricted cash and cash equivalents	<u>\$ 10,199,582</u>	<u>\$ -</u>
Liabilities:		
Accounts payable	<u>\$ -</u>	<u>\$ 157,336</u>
Net Position:		
Net position restricted for postemployment benefits other than pensions	<u>\$ 10,199,582</u>	<u>\$ -</u>

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CITY OF GREENVILLE, NORTH CAROLINA
FIDUCIARY FUNDS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

Exhibit K

YEAR ENDED JUNE 30, 2019

	Pension Trust Funds
Additions:	
Employer contributions	\$ 5,478,911
Total contributions	<u>5,478,911</u>
Investment income:	
Interest	100,009
Net appreciation in fair value of investments	297,289
Less investment expense	<u>(578)</u>
Net investment income	<u>396,720</u>
Total additions	<u>5,875,631</u>
Deductions:	
Benefits	<u>4,378,911</u>
Total deductions	<u>4,378,911</u>
Change in net position	1,496,720
Net position restricted for postemployment benefits other than pensions:	
Net position, beginning of year	<u>8,702,862</u>
Net position, ending of year	<u>\$ 10,199,582</u>

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**SCHEDULE OF CHANGES IN TOTAL PENSION LIABILITY
LAW ENFORCEMENT OFFICERS' SPECIAL SEPARATION ALLOWANCE
REQUIRED SUPPLEMENTARY INFORMATION**

LAST THREE FISCAL YEARS

	2019	2018	2017
Beginning balance	\$ 8,183,588	\$ 7,771,117	\$ 7,753,711
Service cost	320,485	288,930	307,042
Interest on the total pension liability	251,390	291,196	270,090
Changes of benefit terms	-	-	-
Differences between expected and actual experience in the measurement of the total pension liability	(65,436)	(170,442)	-
Changes of assumptions or other inputs	(295,308)	457,133	(183,415)
Benefit payments	(456,393)	(454,346)	(376,311)
Other changes	-	-	-
Ending balance of the total pension liability	<u>\$ 7,938,326</u>	<u>\$ 8,183,588</u>	<u>\$ 7,771,117</u>

Note 1: Amounts for each fiscal year are determined as of December 31.

Note 2: Information is not available for years prior to 2017.

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**SCHEDULE OF TOTAL PENSION LIABILITY AS A PERCENTAGE OF COVERED PAYROLL
LAW ENFORCEMENT OFFICERS' SPECIAL SEPARATION ALLOWANCE
REQUIRED SUPPLEMENTARY INFORMATION**

LAST THREE FISCAL YEARS

	<u>2019</u>	<u>2018</u>	<u>2017</u>
Total pension liability	\$ 7,938,326	\$ 8,183,588	\$ 7,771,117
Covered payroll	11,017,389	11,182,894	11,278,574
Total pension liability as a percentage of covered payroll	72.05%	73.18%	68.90%

Notes to the Schedule:

Note 1: The City of Greenville has no assets accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 73 to pay related benefits.

Note 2: Information is not available for years prior to 2017.

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SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY AND RELATED RATIOS – CITY
REQUIRED SUPPLEMENTARY INFORMATION

LAST THREE FISCAL YEARS*

	<u>2019</u>	<u>2018</u>	<u>2017</u>
Total OPEB Liability:			
Service cost	\$ 1,079,251	\$ 1,078,017	\$ 1,007,493
Interest	3,943,651	3,727,873	3,559,897
Changes of benefit terms	-	-	-
Differences between expected and actual experience	(7,266,807)	949,354	-
Changes of assumptions	778,315	-	-
Benefit payments	<u>(2,343,838)</u>	<u>(2,990,633)</u>	<u>(1,395,412)</u>
Net change in total OPEB liability	(3,809,428)	2,764,611	3,171,978
Total OPEB liability, beginning of year	<u>57,489,964</u>	<u>54,725,353</u>	<u>51,553,375</u>
Total OPEB liability, end of year	<u>53,680,536</u>	<u>57,489,964</u>	<u>54,725,353</u>
Plan Fiduciary Net Position:			
Contributions - employer	2,943,838	3,490,633	1,895,412
Net investment income	189,904	181,481	286,573
Benefit payments	(2,343,838)	(2,990,633)	(1,395,412)
Administrative expense	<u>-</u>	<u>-</u>	<u>-</u>
Net change in plan fiduciary net position	789,904	681,481	786,573
Plan fiduciary net position, beginning of year	<u>4,814,982</u>	<u>4,133,501</u>	<u>3,346,928</u>
Plan fiduciary net position, end of year	<u>5,604,886</u>	<u>4,814,982</u>	<u>4,133,501</u>
City's net OPEB liability - end of year	<u>\$ 48,075,650</u>	<u>\$ 52,674,982</u>	<u>\$ 50,591,852</u>
Plan fiduciary net position as a percentage of the total OPEB liability	10.44%	8.38%	7.55%
Covered payroll	\$ 37,679,335	\$ 38,523,575	\$ 38,523,575
City's net OPEB liability as a percentage of payroll	127.59%	136.73%	131.33%

Note: Information is not available prior to implementation of GASB Statement 74 in fiscal year 2017.

* Plan and employer measurement date is the reporting date.

CITY OF GREENVILLE, NORTH CAROLINA
SCHEDULE OF CONTRIBUTIONS (OPEB) – CITY
REQUIRED SUPPLEMENTARY INFORMATION

Schedule A-4

LAST FOUR FISCAL YEARS

	2019	2018	2017	2016
Actuarially determined contribution	\$ 4,751,289	\$ 4,751,289	\$ 3,694,097	\$ 3,207,785
Contributions in relation to the actuarially determined contribution	<u>2,943,838</u>	<u>3,490,633</u>	<u>1,895,412</u>	<u>3,081,744</u>
Contribution deficiency (excess)	<u>\$ 1,807,451</u>	<u>\$ 1,260,656</u>	<u>\$ 1,798,685</u>	<u>\$ 126,041</u>
Covered payroll	\$ 37,679,335	\$ 38,523,575	\$ 38,523,575	\$ 38,523,575
Contributions as a percentage of covered payroll	7.81%	9.06%	4.92%	8.00%

Note: Information is not available for years prior to 2016.

Notes to the Schedule:

Methods and Assumptions Used in Calculations of Actuarially Determined Contributions. The Actuarially Determined Contribution amount in the Schedule of Employer Contributions (above) is calculated with each biennial actuarial valuation. The actuarial methods and assumptions from the actuarial reports as of June 30, 2017 and prior years were used to determine contribution amount reported in the schedule.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry Age Normal
Amortization method	Level percentage of pay
Amortization period	25 years, closed
Asset valuation method	Market value of assets
Inflation	2.50%
Real wage growth	1.00%
Wage inflation	3.50%
Salary increases, including wage inflation:	
General Employees	3.50% - 7.75%
Firefighters	3.50% - 7.75%
Law Enforcement Officers	3.50% - 7.35%
Long-term investment rate of return, net of OPEB plan investment expense, including price inflation	7.00%
Healthcare cost trends:	
Pre-Medicare	7.25% for 2018 decreasing to an ultimate rate of 4.75% by 2028
Medicare	5.38% for 2018 decreasing to an ultimate rate of 4.75% by 2022
Mortality	Mortality rates were based on the RP-2014 mortality tables, with adjustments for LGERS experience and generational mortality improvements using Scale MP- 2015

CITY OF GREENVILLE, NORTH CAROLINA
SCHEDULE OF INVESTMENT RETURNS (OPEB) - CITY
REQUIRED SUPPLEMENTARY INFORMATION

Schedule A-5

LAST THREE FISCAL YEARS

	<u>2019</u>	<u>2018</u>	<u>2017</u>
Annual money-weighted rate of return, net of investment expense	7.00%	7.00%	7.00%

Note: Information is not available for years prior to 2017.

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SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY AND RELATED RATIOS –
GREENVILLE UTILITIES COMMISSION
REQUIRED SUPPLEMENTARY INFORMATION

LAST THREE FISCAL YEARS

	<u>2019</u>	<u>2018</u>	<u>2017</u>
Total OPEB Liability:			
Service cost	\$ 781,098	\$ 1,035,590	\$ 1,146,045
Interest	2,212,486	2,051,825	1,930,674
Changes of benefit terms	-	-	-
Differences between expected and actual experience	(623,845)	518,960	-
Changes of assumptions	11,477,272	(7,046,562)	(3,865,249)
Benefit payments	<u>(2,031,176)</u>	<u>(1,692,179)</u>	<u>(1,442,003)</u>
Net change in total OPEB liability	11,815,835	(5,132,366)	(2,230,533)
Total OPEB liability, beginning of year	<u>39,546,467</u>	<u>44,678,833</u>	<u>46,909,366</u>
Total OPEB liability, end of year	<u>51,362,302</u>	<u>39,546,467</u>	<u>44,678,833</u>
Plan Fiduciary Net Position:			
Contributions - employer	2,531,176	2,192,179	1,942,003
Contributions - nonemployer	-	-	-
Contributions - active members	-	-	-
Net investment income	-	237,188	321,437
Benefit payments	206,816	(1,692,179)	(1,442,003)
Administrative expense	<u>(2,031,176)</u>	<u>-</u>	<u>-</u>
Net change in plan fiduciary net position	706,816	737,188	821,437
Plan fiduciary net position, beginning of year	<u>3,887,880</u>	<u>3,150,692</u>	<u>2,329,255</u>
Plan fiduciary net position, end of year	<u>4,594,696</u>	<u>3,887,880</u>	<u>3,150,692</u>
Commission's net OPEB liability - end of year	<u>\$ 46,767,606</u>	<u>\$ 35,658,587</u>	<u>\$ 41,528,141</u>
Plan fiduciary net position as a percentage of the total OPEB liability	8.95%	9.83%	7.05%
Covered payroll	\$ 27,975,147	\$ 26,006,154	\$ 26,006,154
Commission's net OPEB liability as a percentage of covered payroll	167.18%	137.12%	159.69%

Note: Information is not available prior to implementation of GASB Statement 74 in fiscal year 2017.

CITY OF GREENVILLE, NORTH CAROLINA
SCHEDULE OF CONTRIBUTIONS (OPEB) – GREENVILLE UTILITIES COMMISSION
REQUIRED SUPPLEMENTARY INFORMATION

Schedule A-7

LAST FOUR FISCAL YEARS

	2019	2018	2017	2016
Actuarially determined contribution	\$ 2,590,104	\$ 2,590,104	\$ 2,070,367	\$ 2,050,401
Contributions in relation to the actuarially determined contribution	<u>2,531,176</u>	<u>2,192,179</u>	<u>1,942,003</u>	<u>1,553,515</u>
Contribution deficiency (excess)	<u>\$ 58,928</u>	<u>\$ 397,925</u>	<u>\$ 128,364</u>	<u>\$ 496,886</u>
Covered payroll	\$ 27,975,147	\$ 26,006,154	\$ 26,006,154	\$ 26,006,154
Contributions as a percentage of covered payroll	9.05%	8.43%	7.47%	5.97%

Note: Information is not available for years prior to 2016.

Notes to the Schedule:

Valuation date:

Actuarially determined contribution rates are calculated as of June 30, one year prior to the end of the fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age normal
Amortization method	Level dollar payments
Amortization period	30 years, closed
Asset valuation method	Market value of assets
Inflation	2.50%
Real wage growth	1.00%
Wage inflation	3.50%
Salary increases, including wage inflation:	
General Employees	3.50% - 7.75%
Long-term investment rate of return, net of OPEB plan investment expense, including price inflation	7.00%
Healthcare cost trends:	
Pre-Medicare	7.25% for 2018 decreasing to an ultimate rate of 4.75% by 2028
Medicare	5.38% for 2018 decreasing to an ultimate rate of 4.75% by 2022

CITY OF GREENVILLE, NORTH CAROLINA

**SCHEDULE OF INVESTMENT RETURNS (OPEB) - GREENVILLE UTILITIES COMMISSION
REQUIRED SUPPLEMENTARY INFORMATION**

*LAST EIGHT FISCAL YEARS**

	2019	2018	2017	2016	2015	2014	2013	2012
Annual money-weighted rate of return, net of investment expense	4.67%	6.47%	10.18%	-0.57%	4.19%	13.98%	10.61%	5.84%

* The Commission's Other Postemployment Benefits Trust was established in fiscal year 2012.

DRAFT

CITY OF GREENVILLE, NORTH CAROLINA

**SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY (ASSET) –
LOCAL GOVERNMENTAL EMPLOYEES' RETIREMENT SYSTEM – CITY
REQUIRED SUPPLEMENTARY INFORMATION**

*LAST SIX FISCAL YEARS**

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
City's proportion of the net pension liability (asset) (%)	0.62385%	0.66379%	0.67269%	0.70987%	0.73849%	0.75020%
City's proportion of the net pension liability (asset) (\$)	\$ 14,799,856	\$ 10,140,873	\$ 14,276,735	\$ 3,185,854	\$ (4,355,215)	\$ 9,042,791
City's covered payroll	\$ 39,064,405	\$ 38,168,808	\$ 37,116,150	\$ 37,825,656	\$ 37,985,393	\$ 34,252,534
City's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	37.89%	26.57%	38.47%	8.42%	-11.47%	26.40%
Plan fiduciary net position as a percentage of the total pension liability	91.63%	94.18%	91.47%	98.09%	102.64%	94.35%

* The amounts presented for each fiscal year were determined as of the prior fiscal year ended June 30. Information is not available for years prior to 2014.

CITY OF GREENVILLE, NORTH CAROLINA

SCHEDULE OF CONTRIBUTIONS –

**LOCAL GOVERNMENTAL EMPLOYEES' RETIREMENT SYSTEM – CITY
REQUIRED SUPPLEMENTARY INFORMATION**

*LAST SIX FISCAL YEARS**

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Contractually required contribution	\$ 3,248,050	\$ 3,025,328	\$ 2,865,867	\$ 2,573,343	\$ 2,684,845	\$ 2,660,675
Contributions in relation to the contractually required contribution	<u>3,360,557</u>	<u>3,025,328</u>	<u>2,865,867</u>	<u>2,573,343</u>	<u>2,684,845</u>	<u>2,660,675</u>
Contribution deficiency (excess)	<u>\$ (112,507)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
City's covered payroll	\$ 42,052,061	\$ 39,064,405	\$ 38,168,808	\$ 37,116,150	\$ 37,825,656	\$ 37,985,393
Contributions as a percentage of covered payroll	7.99%	7.74%	7.51%	6.93%	7.10%	7.00%

* The amounts presented for each fiscal year were determined as of the prior fiscal year ended June 30. Information is not available for years prior to 2014.

CITY OF GREENVILLE, NORTH CAROLINA

**SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY (ASSET) –
 LOCAL GOVERNMENTAL EMPLOYEES' RETIREMENT SYSTEM –
 GREENVILLE UTILITIES COMMISSION
 REQUIRED SUPPLEMENTARY INFORMATION**

*LAST SIX FISCAL YEARS**

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Proportion of the net pension liability (asset) (%)	0.46245%	0.45082%	0.44240%	0.41892%	0.42068%	0.42030%
Proportion of the net pension liability (asset) (\$)	\$ 10,970,895	\$ 6,887,281	\$ 9,389,210	\$ 1,880,088	\$ (2,480,943)	\$ 5,066,229
Covered payroll	\$ 30,312,540	\$ 29,774,064	\$ 26,489,847	\$ 25,315,352	\$ 24,852,254	\$ 24,741,607
Proportionate share of the net pension liability (asset) as a percentage of its covered payroll	36.19%	23.13%	35.44%	7.43%	-9.98%	20.48%
Plan fiduciary net position as a percentage of the total pension liability**	91.63%	94.18%	91.47%	98.09%	102.64%	94.35%

* The amounts presented for each fiscal year were determined as of the prior fiscal year ended June 30. Information is not available for years prior to 2014.

** This will be the same percentage for all participant employers in the LGERS plan.

CITY OF GREENVILLE, NORTH CAROLINA
SCHEDULE OF CONTRIBUTIONS –
LOCAL GOVERNMENTAL EMPLOYEES' RETIREMENT SYSTEM –
GREENVILLE UTILITIES COMMISSION
REQUIRED SUPPLEMENTARY INFORMATION

Schedule A-12

LAST SIX FISCAL YEARS*

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Contractually required contribution	\$ 2,481,599	\$ 2,345,337	\$ 2,158,620	\$ 1,782,767	\$ 1,789,817	\$ 1,755,810
Contributions in relation to the contractually required contribution	<u>2,481,599</u>	<u>2,345,337</u>	<u>2,158,620</u>	<u>1,782,767</u>	<u>1,789,817</u>	<u>1,755,810</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Commission's covered payroll	\$ 30,987,547	\$ 30,312,540	\$ 29,774,064	\$ 26,489,847	\$ 25,315,352	\$ 24,852,254
Contributions as a percentage of covered payroll	8.01%	7.74%	7.25%	6.73%	7.07%	7.06%

* The amounts presented for each fiscal year were determined as of the prior fiscal year ended June 30. Information is not available for years prior to 2014.

CITY OF GREENVILLE, NORTH CAROLINA
SCHEDULE OF AD VALOREM TAXES RECEIVABLE
OTHER SUPPLEMENTARY INFORMATION

Schedule A-13

JUNE 30, 2019

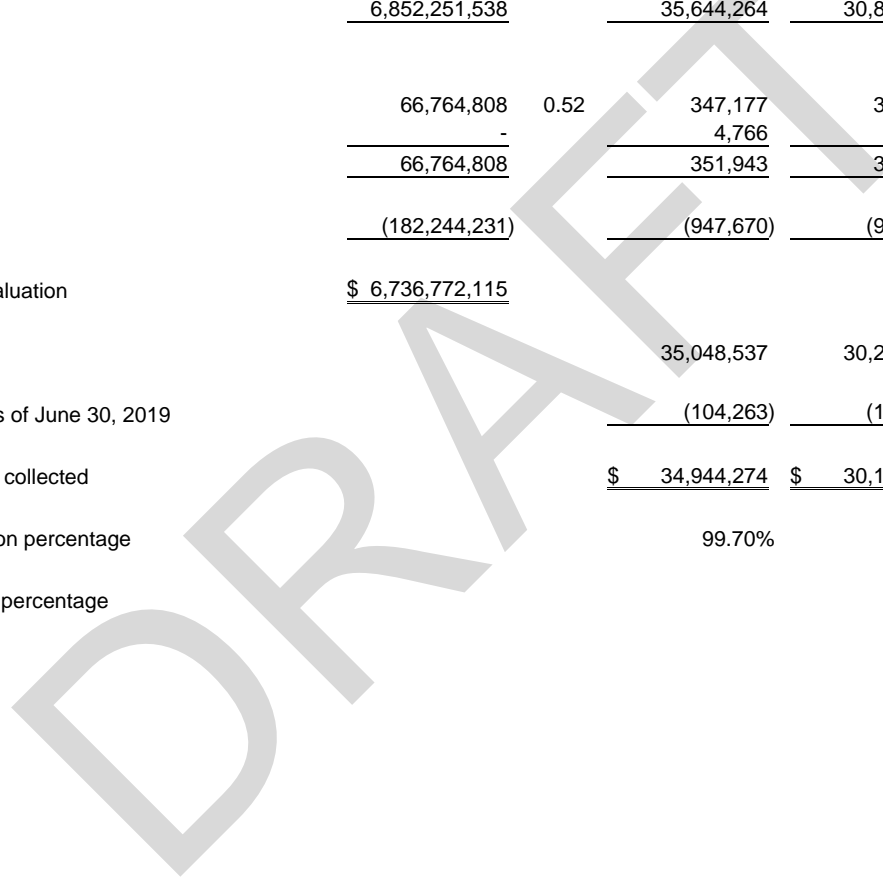
<u>Fiscal Year</u>	<u>Balance June 30, 2018</u>	<u>Additions</u>	<u>Collections and Credits</u>	<u>Balance June 30, 2019</u>
2019-2018		\$ 35,048,537	\$ 34,944,274	\$ 104,263
2018-2017	148,323	-	97,171	51,152
2017-2016	64,214	-	33,988	30,226
2016-2015	59,576	-	27,423	32,153
2015-2014	36,326	-	18,410	17,916
2014-2013	44,200	-	6,584	37,616
2013-2012	56,717	-	5,416	51,301
2012-2011	50,154	-	4,030	46,124
2011-2010	49,251	-	1,842	47,409
2010-2009	52,654	-	5,876	46,778
2009-2008	55,100	-	55,100	-
	<u>\$ 616,515</u>	<u>\$ 35,048,537</u>	<u>\$ 35,200,114</u>	<u>464,938</u>
Less Allowance for uncollectible accounts - General Fund				<u>285,422</u>
Ad Valorem Taxes Receivable, Net - General Fund				<u>\$ 179,516</u>
Reconciliation with Revenues:				
Ad Valorem Taxes - General Fund				\$ 34,739,626
Reconciling Items:				
Amount written off per statute				(43,209)
Interest collected				(126,071)
Miscellaneous				<u>629,768</u>
Total collections and credits				<u>\$ 35,200,114</u>

CITY OF GREENVILLE, NORTH CAROLINA
ANALYSIS OF CURRENT TAX LEVY – CITY-WIDE LEVY
OTHER SUPPLEMENTARY INFORMATION

Schedule A-14

YEAR ENDED JUNE 30, 2019

	City-Wide			Total Levy	
	Property Valuation	Rate	Total Levy	Property Excluding Registered Motor Vehicles	Registered Motor Vehicles
Original Levy:					
Property taxed at current year's rate	\$ 6,852,251,538	0.52	\$ 35,631,708	\$ 30,863,886	\$ 4,767,822
Penalties	-		12,556	12,556	-
Total	<u>6,852,251,538</u>		<u>35,644,264</u>	<u>30,876,442</u>	<u>4,767,822</u>
Discoveries:					
Current year taxes	66,764,808	0.52	347,177	347,177	-
Penalties	-		4,766	4,766	-
Total	<u>66,764,808</u>		<u>351,943</u>	<u>351,943</u>	-
Abatements	<u>(182,244,231)</u>		<u>(947,670)</u>	<u>(947,670)</u>	-
Total property valuation	<u>\$ 6,736,772,115</u>				
Net levy			35,048,537	30,280,715	4,767,822
Uncollected taxes as of June 30, 2019			<u>(104,263)</u>	<u>(104,263)</u>	-
Current year's taxes collected			<u>\$ 34,944,274</u>	<u>\$ 30,176,452</u>	<u>\$ 4,767,822</u>
Current levy collection percentage			99.70%	99.66%	100.00%
Prior year collection percentage					



GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 2019

WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 2018

	2019		Variance Positive/ Negative	2018
	Budget	Actual		Actual
Revenues:				
Ad Valorem Taxes:				
Taxes		\$ 35,583,502		\$ 34,690,876
Interest and penalties		126,071		150,832
Tax discounts		(848,344)		(422,613)
Tax refunds		(121,603)		(44,969)
Total ad valorem taxes	\$ 35,231,023	34,739,626	\$ (491,397)	34,374,126
Other Taxes:				
Local options sales tax		7,888,284		7,154,636
Cable TV franchise tax		834,988		850,550
One-half percent sales tax		8,442,573		7,786,382
Medicaid Hold Harmless payment		4,405,401		4,176,683
Rental vehicle - gross receipts		172,414		150,760
Total other taxes	20,484,996	21,743,660	1,258,664	20,119,011
Unrestricted Intergovernmental:				
Other unrestricted revenues		67,945		66,147
Utilities franchise tax		6,948,992		6,846,549
Beer and wine tax		392,373		386,066
Total unrestricted intergovernmental	7,492,543	7,409,310	(83,233)	7,298,762
Restricted Intergovernmental:				
NC DOT traffic control lights		-		39,505
Housing Authority Drug Grant		36,797		10,690
Special Federal, State, and Local Grants		9,250		17,077
Section 104F Planning Grant		433,314		177,670
Other restricted intergovernmental revenue		177,225		266,360
Powell Bill – State allocation payment		2,180,451		2,185,760
Total restricted intergovernmental	3,057,500	2,837,037	(220,463)	2,697,062
Licenses, Permits, and Fees:				
Privilege licenses		-		-
Inspection fees		1,272,358		956,876
State fire protection		400,596		390,037
Planning department fees		126,820		136,226
Police department fees		871,609		1,790,076
Fire and rescue department fees		182,270		191,404
Other permits and fees		119,024		128,230
Total licenses, permits, and fees	2,938,371	2,972,677	34,306	3,592,849

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 2019

WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 2018

	2019		Variance Positive/ Negative	2018
	Budget	Actual		Actual
Sales and Services:				
Rescue fees		\$ 3,394,942		\$ 3,637,467
Recreation department programs and fees		980,375		975,965
Utilities street cuts		136,147		36,257
Rents and concessions		420,206		337,746
Other sales and services		785,952		588,568
Total sales and services	\$ 5,757,597	5,717,622	\$ (39,975)	5,576,003
Investment earnings	500,000	1,719,765	1,219,765	332,301
Other Revenues:				
Parking violation penalty		195,798		340,409
Other revenues		785,272		711,434
Total other revenues	844,839	981,070	136,231	1,051,843
Total Revenues	76,306,869	78,120,767	1,813,898	75,041,957
Expenditures:				
General Government:				
Mayor and City Council		425,389		534,543
City Manager		2,370,052		2,409,566
City Clerk		259,924		254,946
City Attorney		497,066		471,153
Human Resources		2,532,019		2,850,800
Financial Services		2,382,512		2,370,194
Information Technology		3,142,448		3,037,385
Allocation of indirect cost		(1,532,440)		(1,522,110)
Contribution to OPEB trust		600,000	-	500,000
Total general government	10,893,591	10,676,970	216,621	10,906,477
Public Safety:				
Fire and rescue		14,891,338		14,610,394
Police		25,132,600		25,960,778
Total public safety	40,677,448	40,023,938	653,510	40,571,172
Public Works:				
Other public works		9,500,256		8,148,441
Streets		1,354,119		1,150,038
Total public works	10,976,759	10,854,375	122,384	9,298,479
Economic and Physical Development:				
Community development		2,847,684		2,688,578
Total economic and physical development	3,080,906	2,847,684	233,222	2,688,578

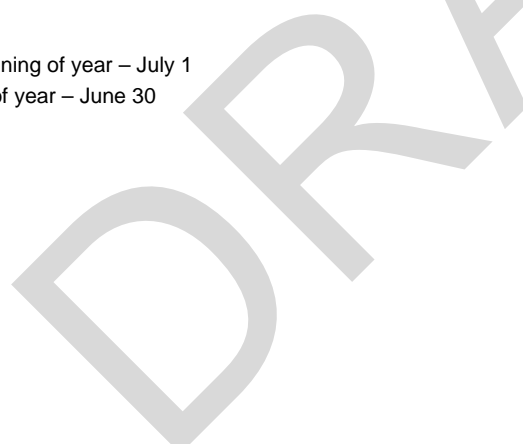
GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 2019

WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 2018

	2019		Variance Positive/ Negative	2018
	Budget	Actual		Actual
Cultural and Recreational:				
Recreation		\$ 7,014,081		\$ 7,535,695
Total cultural and recreational	\$ 7,358,545	7,014,081	\$ 344,464	7,535,695
Total expenditures	72,987,249	71,417,048	1,570,201	71,000,401
Revenues over (under) expenditures	3,319,620	6,703,719	3,384,099	4,041,556
Other Financing Sources (Uses):				
Transfers to/from other funds:				
Greenville Utilities Commission turnover	5,893,110	5,908,642	15,532	5,853,236
Greenville Utilities Commission, lighting reimbursement	798,682	809,172	10,490	747,547
Other funds	70,000	-	(70,000)	253,890
Transfers to other funds	(12,366,880)	(12,366,880)	-	(19,418,526)
Contingency	(4,800)	-	4,800	-
Appropriated fund balance	2,290,268	-	(2,290,268)	-
Total other financing sources (uses)	(3,319,620)	(5,649,066)	(2,329,446)	(12,563,853)
Net change in fund balance	\$ -	1,054,653	\$ 1,054,653	(8,522,297)
Fund Balance:				
Fund balance, beginning of year – July 1		22,898,787		31,421,084
Fund balance, end of year – June 30		\$ 23,953,440		\$ 22,898,787



CITY OF GREENVILLE, NORTH CAROLINA
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET

Schedule B-1

JUNE 30, 2019

	<u>Special Revenue Funds</u>	<u>Debt Service Fund</u>	<u>Capital Projects Funds</u>	<u>Total</u>
Assets:				
Cash and cash equivalents	\$ 1,163,193	\$ -	\$ 10,684,939	\$ 11,848,132
Accounts receivable, net	1,183,706	-	2,723,110	3,906,816
Interest receivable	342	-	-	342
Due from other funds	947	98,767	-	99,714
Due from other governments	87,570	-	-	87,570
Prepaid items and deposits	75,211	-	-	75,211
Restricted cash and investments	1,020,783	1,302,562	3,313,844	5,637,189
Total assets	<u>\$ 3,531,752</u>	<u>\$ 1,401,329</u>	<u>\$ 16,721,893</u>	<u>\$ 21,654,974</u>
Liabilities, Deferred Inflows of Resources, and Fund Balances:				
Liabilities:				
Accounts payable and accrued liabilities	\$ 76,742	\$ -	\$ 118,258	\$ 195,000
Advances from grantors	167,842	-	30,872	198,714
Due to other funds	775,863	266,530	193,866	1,236,259
Restricted accounts payable and accrued liabilities	-	-	981,661	981,661
Total liabilities	<u>1,020,447</u>	<u>266,530</u>	<u>1,324,657</u>	<u>2,611,634</u>
Deferred Inflows of Resources:				
Accounts/loans receivable	287,084	-	2,235,921	2,523,005
Total deferred inflows of resources	<u>287,084</u>	<u>-</u>	<u>2,235,921</u>	<u>2,523,005</u>
Fund Balances:				
Nonspendable:				
Prepaid items	75,211	-	-	75,211
Loans receivable	-	-	301,795	301,795
Restricted:				
Stabilization by State statute	1,715,512	98,797	5,003,373	6,817,682
Restricted for general government	-	-	-	-
Restricted for economic development	837,990	-	3,313,844	4,151,834
Restricted for debt service	-	1,302,562	-	1,302,562
Restricted for donations	182,793	-	-	182,793
Committed:				
Committed for general government	-	-	211,170	211,170
Committed for cultural and recreational	62,744	-	815,579	878,323
Committed for public safety	-	-	495,243	495,243
Committed for economic development	-	-	768,931	768,931
Committed for capital outlays	-	-	5,852,511	5,852,511
Committed for debt service	-	-	-	-
Assigned:				
Assigned for subsequent year's expenditures	40,172	-	-	40,172
Assigned for cultural and recreational	768,419	-	-	768,419
Unassigned	(1,458,620)	(266,560)	(3,601,131)	(5,326,311)
Total fund balances	<u>2,224,221</u>	<u>1,134,799</u>	<u>13,161,315</u>	<u>16,520,335</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 3,531,752</u>	<u>\$ 1,401,329</u>	<u>\$ 16,721,893</u>	<u>\$ 21,654,974</u>

NONMAJOR GOVERNMENTAL FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

YEAR ENDED JUNE 30, 2019

	Special Revenue Funds	Debt Service Fund	Capital Projects Funds	Total
Revenues:				
Other taxes	\$ -	\$ 799,018	\$ 521,570	\$ 1,320,588
Restricted intergovernmental	2,920,401	-	1,381,592	4,301,993
Investment earnings	2,534	68,989	40,900	112,423
Other revenues	457,708	-	85,782	543,490
Restricted other revenues	27,452	-	-	27,452
Total revenues	<u>3,408,095</u>	<u>868,007</u>	<u>2,029,844</u>	<u>6,305,946</u>
Expenditures:				
Current:				
General government	445,784	-	222,470	668,254
Public safety	21,166	-	1,285,192	1,306,358
Environmental protection	-	-	1,229,488	1,229,488
Public works	-	-	897,517	897,517
Cultural and recreational	2,502,649	-	992,710	3,495,359
Economic and physical development	2,718,507	-	6,299,996	9,018,503
Principal retirement	-	4,291,840	-	4,291,840
Interest and fees	-	1,023,228	-	1,023,228
Total expenditures	<u>5,688,106</u>	<u>5,315,068</u>	<u>10,927,373</u>	<u>21,930,547</u>
Revenues over (under) expenditures	<u>(2,280,011)</u>	<u>(4,447,061)</u>	<u>(8,897,529)</u>	<u>(15,624,601)</u>
Other Financing Sources (Uses):				
Long-term debt issued	-	-	962,778	962,778
Transfers from other funds	1,832,683	4,687,002	3,994,479	10,514,164
Transfers to other funds	(160,178)	-	(250,000)	(410,178)
Total other financing sources (uses)	<u>1,672,505</u>	<u>4,687,002</u>	<u>4,707,257</u>	<u>11,066,764</u>
Net change in fund balances	(607,506)	239,941	(4,190,272)	(4,557,837)
Fund Balances:				
Fund balances, beginning of year – July 1,	<u>2,831,727</u>	<u>894,858</u>	<u>17,351,587</u>	<u>21,078,172</u>
Fund balances, end of year – June 30	<u>\$ 2,224,221</u>	<u>\$ 1,134,799</u>	<u>\$ 13,161,315</u>	<u>\$ 16,520,335</u>

CITY OF GREENVILLE, NORTH CAROLINA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET

Schedule C-1

JUNE 30, 2019

	Community Development and HOME Fund	Sheppard Memorial Library	Housing Trust Fund	Centralized Grant Fund	FEMA Fund	Donations Fund	Total
Assets:							
Cash and cash equivalents	\$ -	\$ 989,845	\$ -	\$ -	\$ 173,348	\$ -	\$ 1,163,193
Accounts receivable, net	833,506	1,765	6,632	341,371	432	-	1,183,706
Interest receivable	-	342	-	-	-	-	342
Due from other funds	-	947	-	-	-	-	947
Due from other governments	-	87,570	-	-	-	-	87,570
Prepaid items	-	75,211	-	-	-	-	75,211
Restricted cash and investments	-	-	15,187	822,803	-	182,793	1,020,783
Total assets	\$ 833,506	\$ 1,155,680	\$ 21,819	\$ 1,164,174	\$ 173,780	\$ 182,793	\$ 3,531,752
Liabilities, Deferred Inflows of Resources, and Fund Balances:							
Liabilities:							
Accounts payable and accrued liabilities	\$ 30,757	\$ 14,897	\$ -	\$ 31,088	\$ -	\$ -	\$ 76,742
Advances from grantors	-	-	-	167,842	-	-	167,842
Due to other funds	378,414	97,937	1,654	297,858	-	-	775,863
Total liabilities	409,171	112,834	1,654	496,788	-	-	1,020,447
Deferred Inflows of Resources:							
Accounts/loans receivable	287,084	-	-	-	-	-	287,084
Total deferred inflows of resources	287,084	-	-	-	-	-	287,084
Fund Balances:							
Nonspendable:							
Prepaid items	-	75,211	-	-	-	-	75,211
Loans receivable	-	-	-	-	-	-	-
Restricted:							
Stabilization by State statute	980,171	96,300	4,978	633,631	432	-	1,715,512
Restricted for economic and physical development	-	-	15,187	822,803	-	-	837,990
Restricted for donations	-	-	-	-	-	182,793	182,793
Committed:							
Committed for general government	-	-	-	-	-	-	-
Committed for cultural and recreational	-	62,744	-	-	-	-	62,744
Committed for economic and physical development	-	-	-	-	-	-	-
Assigned:							
Assigned for subsequent year's expenditures	-	40,172	-	-	-	-	40,172
Assigned for cultural and recreational	-	768,419	-	-	-	-	768,419
Unassigned	(842,920)	-	-	(789,048)	173,348	-	(1,458,620)
Total fund balances	137,251	1,042,846	20,165	667,386	173,780	182,793	2,224,221
Total liabilities, deferred inflows of resources, and fund balances	\$ 833,506	\$ 1,155,680	\$ 21,819	\$ 1,164,174	\$ 173,780	\$ 182,793	\$ 3,531,752

NONMAJOR SPECIAL REVENUE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

YEAR ENDED JUNE 30, 2019

	Community Development and HOME Fund	Sheppard Memorial Library	Housing Trust Fund	Centralized Grant Fund	FEMA Fund	Donations Fund	Total
Revenues:							
Restricted intergovernmental	\$ 396,073	\$ 990,282	\$ -	\$ 1,131,105	\$ 328,371	\$ 74,570	2,920,401
Investment earnings	-	2,534	-	-	-	-	2,534
Other revenues	227,125	161,819	-	-	68,764	-	457,708
Restricted other revenues	-	-	-	-	-	27,452	27,452
Total revenues	<u>623,198</u>	<u>1,154,635</u>	<u>-</u>	<u>1,131,105</u>	<u>397,135</u>	<u>102,022</u>	<u>3,408,095</u>
Expenditures:							
Current:							
General government	-	-	-	-	445,784	-	445,784
Cultural and recreational	-	2,405,755	-	-	-	96,894	2,502,649
Public safety	-	-	-	-	-	21,166	21,166
Economic and physical development	1,512,813	-	2,572	1,198,665	-	4,457	2,718,507
Total expenditures	<u>1,512,813</u>	<u>2,405,755</u>	<u>2,572</u>	<u>1,198,665</u>	<u>445,784</u>	<u>122,517</u>	<u>5,688,106</u>
Revenues over (under) expenditures	<u>(889,615)</u>	<u>(1,251,120)</u>	<u>(2,572)</u>	<u>(67,560)</u>	<u>(48,649)</u>	<u>(20,495)</u>	<u>(2,280,011)</u>
Other Financing Sources (Uses):							
Transfers from other funds	309,830	1,269,958	-	49,607	-	203,288	1,832,683
Transfers to other funds	-	-	-	-	(160,178)	-	(160,178)
Total other financing sources	<u>309,830</u>	<u>1,269,958</u>	<u>-</u>	<u>49,607</u>	<u>(160,178)</u>	<u>203,288</u>	<u>1,672,505</u>
Net change in fund balances	(579,785)	18,838	(2,572)	(17,953)	(208,827)	182,793	(607,506)
Fund Balances:							
Fund balance, beginning of year – July 1	<u>717,036</u>	<u>1,024,008</u>	<u>22,737</u>	<u>685,339</u>	<u>382,607</u>	<u>-</u>	<u>2,831,727</u>
Fund balance, end of year – June 30	<u>\$ 137,251</u>	<u>\$ 1,042,846</u>	<u>\$ 20,165</u>	<u>\$ 667,386</u>	<u>\$ 173,780</u>	<u>\$ 182,793</u>	<u>\$ 2,224,221</u>

CITY OF GREENVILLE, NORTH CAROLINA
COMMUNITY DEVELOPMENT AND HOME FUND

Schedule C-3

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL

FROM INCEPTION AND YEAR ENDED JUNE 30, 2019

	<u>Project Authorization</u>	<u>Prior Years</u>	<u>Closed Projects</u>	<u>Current Year</u>	<u>Total</u>
Revenues:					
CDBG and Home Entitlement Program:					
Property owners matching fund	\$ -	\$ 42,570	\$ -	\$ -	\$ 42,570
Federal grant, HUD	6,024,737	14,905,962	-	396,073	15,302,035
Other grants	-	-	-	-	-
Consortium members	-	13,666	-	-	13,666
Loan payments	565,616	486,721	-	123,020	609,741
Interest income	-	25	-	-	25
Sale of acquired property	-	425,832	-	104,105	529,937
Total revenues	<u>6,590,353</u>	<u>15,874,776</u>	<u>-</u>	<u>623,198</u>	<u>16,497,974</u>
Expenditures:					
CDBG and Home Entitlement Program:					
Administration	3,015,700	3,843,986	-	721,970	4,565,956
Rehabilitation – third-party owned dwellings	2,942,324	6,429,651	-	696,935	7,126,586
Rehabilitation – rental	-	62,875	-	-	62,875
Outside agency funding	658,597	1,142,952	-	2,721	1,145,673
Acquisition dilapidated	29,987	430,596	-	-	430,596
Code enforcement	-	178,110	-	-	178,110
Conversion program	-	-	-	-	-
Small area revitalization	-	5,000	-	-	5,000
Demolition grants	61,963	131,360	-	26,238	157,598
Secondary mortgage	736,285	723,060	-	40,000	763,060
Economic Development Study, West Greenville/ Meadowbrook	33,004	269,432	-	-	269,432
Neighborhood input grants	-	-	-	-	-
Concentrated needs	-	-	-	-	-
Sewer Oakgrove	-	-	-	-	-
Other expenses	-	58,010	-	-	58,010
Relocation	-	46,481	-	-	46,481
Contribution to other consortium members	219,488	3,835,788	-	24,949	3,860,737
Capital outlay	-	11,834	-	-	11,834
Total expenditures	<u>7,697,348</u>	<u>17,169,135</u>	<u>-</u>	<u>1,512,813</u>	<u>18,681,948</u>
Revenues under expenditures	<u>(1,106,995)</u>	<u>(1,294,359)</u>	<u>-</u>	<u>(889,615)</u>	<u>(2,183,974)</u>
Other Financing Sources (Uses):					
Transfers in (out):					
Transfers from other funds	1,217,155	2,877,752	-	309,830	3,187,582
Transfers to other funds	(110,160)	(866,357)	-	-	(866,357)
Total other financing sources	<u>1,106,995</u>	<u>2,011,395</u>	<u>-</u>	<u>309,830</u>	<u>2,321,225</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 717,036</u>	<u>\$ -</u>	<u>(579,785)</u>	<u>\$ 137,251</u>
Fund Balance:					
Fund balance, beginning of year – July 1				<u>717,036</u>	
Fund balance, end of year – June 30				<u>\$ 137,251</u>	

SHEPPARD MEMORIAL LIBRARY FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 2019

	Budget	Actual	Variance Positive/ Negative
Revenues:			
Pitt County - operating	\$ 601,194	\$ 601,194	\$ -
Town of Bethel	21,108	21,108	-
Town of Winterville	165,300	165,300	-
Pitt County for Town of Bethel and Winterville	12,000	12,000	-
State aid	190,682	190,680	(2)
Fees	110,500	108,507	(1,993)
Interest earnings	6,276	2,534	(3,742)
Greenville Housing Authority	10,692	10,692	-
Miscellaneous	38,456	42,620	4,164
Total revenues	<u>1,156,208</u>	<u>1,154,635</u>	<u>(1,573)</u>
Expenditures:			
Current:			
Cultural and recreational:			
Salaries and benefits	1,621,504	1,569,151	52,353
Greenville Housing Authority	10,692	10,345	347
Other operating expenditures	527,538	327,795	199,743
Maintenance and repairs	294,080	284,276	9,804
Capital outlay	35,467	214,188	(178,721)
Total expenditures	<u>2,489,281</u>	<u>2,405,755</u>	<u>83,526</u>
Revenues over (under) expenditures	<u>(1,333,073)</u>	<u>(1,251,120)</u>	<u>81,953</u>
Other Financing Sources (Uses):			
Transfers in - City of Greenville - operating	1,269,958	1,269,958	-
Appropriated fund balance	63,115	-	(63,115)
Total other financing sources (uses)	<u>1,333,073</u>	<u>1,269,958</u>	<u>(63,115)</u>
Net change in fund balance	<u>\$ -</u>	<u>18,838</u>	<u>\$ 18,838</u>
Fund Balances:			
Fund balance, beginning of year – July 1		<u>1,024,008</u>	
Fund balance, end of year – June 30		<u>\$ 1,042,846</u>	

HOUSING TRUST FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL

FROM INCEPTION AND YEAR ENDED JUNE 30, 2019

	Project Authorization	Prior Years	Current Year	Total
Revenues:				
Grants	\$ 178,500	\$ 178,576	\$ -	\$ 178,576
Investment earnings	12,472	12,473	-	12,473
Other revenues	31,003	38,213	-	38,213
Total revenues	<u>221,975</u>	<u>229,262</u>	<u>-</u>	<u>229,262</u>
Expenditures:				
Small area revitalization	22,332	20,313	2,563	22,876
Rehabilitation	221,113	215,374	-	215,374
Other expenditures	99,530	91,838	9	91,847
Total expenditures	<u>342,975</u>	<u>327,525</u>	<u>2,572</u>	<u>330,097</u>
Revenues under expenditures	(121,000)	(98,263)	(2,572)	(100,835)
Other Financing Sources:				
Transfers from other funds	<u>121,000</u>	<u>121,000</u>	<u>-</u>	<u>121,000</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 22,737</u>	<u>(2,572)</u>	<u>\$ 20,165</u>
Fund Balance:				
Fund balance, beginning of year – July 1			<u>22,737</u>	
Fund balance, end of year – June 30			<u>\$ 20,165</u>	

CENTRALIZED GRANT PROJECTS FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL

FROM INCEPTION AND YEAR ENDED JUNE 30, 2019

	Project Authorization	Prior Years	Current Year	Total
Revenues:				
Federal and State grants	\$ 7,537,194	\$ 3,505,688	\$ 1,131,105	\$ 4,636,793
Investment income	-	1	-	1
Other revenue	-	2,211	-	2,211
Total revenues	<u>7,537,194</u>	<u>3,507,900</u>	<u>1,131,105</u>	<u>4,639,005</u>
Expenditures:				
Current:				
Economic and physical development	7,720,820	2,765,101	1,176,165	3,941,266
Capital outlay	1,061,609	1,037,702	22,500	1,060,202
Total expenditures	<u>8,782,429</u>	<u>3,802,803</u>	<u>1,198,665</u>	<u>5,001,468</u>
Revenues over (under) expenditures	<u>(1,245,235)</u>	<u>(294,903)</u>	<u>(67,560)</u>	<u>(362,463)</u>
Other Financing Sources (Uses):				
Transfers to other funds	(33,146)	(33,146)	-	(33,146)
Transfers from other funds	1,278,381	1,013,388	49,607	1,062,995
Total other financing sources	<u>1,245,235</u>	<u>980,242</u>	<u>49,607</u>	<u>1,029,849</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 685,339</u>	<u>(17,953)</u>	<u>\$ 667,386</u>
Fund Balance:				
Fund balance, beginning of year – July 1			<u>685,339</u>	
Fund balance, end of year – June 30			<u>\$ 667,386</u>	

FEMA FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL

FROM INCEPTION AND YEAR ENDED JUNE 30, 2019

	<u>Project Authorization</u>	<u>Prior Years</u>	<u>Current Year</u>	<u>Total</u>
Revenues:				
Restricted Intergovernmental:				
Federal, State, and local grants	\$ 2,804,337	\$ 589,538	\$ 328,371	\$ 917,909
Local:				
Mutual aid	-	-	68,764	68,764
Total restricted intergovernmental	<u>2,804,337</u>	<u>589,538</u>	<u>397,135</u>	<u>986,673</u>
Interest earned on investments	-	-	-	-
Total revenues	<u>2,804,337</u>	<u>589,538</u>	<u>397,135</u>	<u>986,673</u>
Expenditures:				
Current:				
General government:				
Hurricane Florence	508,674	-	388,564	388,564
Hurricane Matthew	<u>1,988,421</u>	<u>207,531</u>	<u>57,220</u>	<u>264,751</u>
Total expenditures	<u>2,497,095</u>	<u>207,531</u>	<u>445,784</u>	<u>653,315</u>
Revenues over (under) expenditures	<u>307,242</u>	<u>382,007</u>	<u>(48,649)</u>	<u>333,358</u>
Other Financing Sources:				
Transfer from other funds	181,192	600	-	600
Transfer to other funds	<u>(488,434)</u>	-	<u>(160,178)</u>	<u>(160,178)</u>
Total other financing sources (uses)	<u>(307,242)</u>	<u>600</u>	<u>(160,178)</u>	<u>(159,578)</u>
Revenues and other financing sources (uses) over (under) expenditures	<u>\$ -</u>	<u>\$ 382,607</u>	<u>(208,827)</u>	<u>\$ 173,780</u>
Fund Balance:				
Fund balance, beginning of year – July 1			<u>382,607</u>	
Fund balance, end of year – June 30			<u>\$ 173,780</u>	

DONATIONS FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL

FROM INCEPTION AND YEAR ENDED JUNE 30, 2019

	Project Authorization	Prior Years	Current Year	Total
Revenues:				
Restricted Intergovernmental:				
Local				
Donations	\$ -	\$ -	\$ 74,570	\$ 74,570
Total restricted intergovernmental	<u>-</u>	<u>-</u>	<u>74,570</u>	<u>74,570</u>
Miscellaneous, Restricted:				
Donations	<u>-</u>	<u>-</u>	<u>27,452</u>	<u>27,452</u>
Total revenues	<u>-</u>	<u>-</u>	<u>102,022</u>	<u>102,022</u>
Expenditures:				
Current:				
General government	1,135	-	-	-
Public Safety	24,729	-	21,166	21,166
Cultural and recreational	175,236	-	96,894	96,894
Economic and Physical Development	2,188	-	4,457	4,457
Total expenditures	<u>203,288</u>	<u>-</u>	<u>122,517</u>	<u>122,517</u>
Revenues over (under) expenditures	<u>(203,288)</u>	<u>-</u>	<u>(20,495)</u>	<u>(20,495)</u>
Other Financing Sources:				
Transfer from other funds	<u>203,288</u>	<u>-</u>	<u>203,288</u>	<u>203,288</u>
Revenues and other financing sources (uses) over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>182,793</u>	<u>\$ 182,793</u>
Fund Balance:				
Fund balance, beginning of year – July 1			<u>-</u>	
Fund balance, end of year – June 30			<u>\$ 182,793</u>	

CITY OF GREENVILLE, NORTH CAROLINA
NONMAJOR CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET

Schedule D-1

JUNE 30, 2019

	Affordable Housing Project Fund	Recreation and Parks Fund	Public Works Fund	Greenways Fund	Street Improvement Fund	Community Development Fund	IT Fund	Police Fund	Capital Reserve Fund	Total
Assets:										
Cash and cash equivalents	\$ 470,089	\$ 2,519,529	\$ 384,812	\$ 494,423	\$ -	\$ 474,021	\$ 211,170	\$ 278,384	\$ 5,852,511	\$ 10,684,939
Accounts receivable, net	304,071	82,874	2,246,369	89,796	-	-	-	-	-	2,723,110
Restricted cash and investments	-	-	2,242,435	-	785,133	-	-	286,276	-	3,313,844
Total assets	<u>\$ 774,160</u>	<u>\$ 2,602,403</u>	<u>\$ 4,873,616</u>	<u>\$ 584,219</u>	<u>\$ 785,133</u>	<u>\$ 474,021</u>	<u>\$ 211,170</u>	<u>\$ 564,660</u>	<u>\$ 5,852,511</u>	<u>\$ 16,721,893</u>
Liabilities, Deferred Inflows of Resources, and Fund Balances:										
Liabilities:										
Accounts payable and accrued liabilities	\$ 33,804	\$ 22,665	\$ -	\$ 483	\$ 60,986	\$ -	\$ -	\$ 320	\$ -	\$ 118,258
Advances from grantors	-	-	30,872	-	-	-	-	-	-	30,872
Due to other funds	-	-	-	-	193,866	-	-	-	-	193,866
Restricted accounts payable and accrued liabilities	-	-	196,528	-	785,133	-	-	-	-	981,661
Total liabilities	<u>33,804</u>	<u>22,665</u>	<u>227,400</u>	<u>483</u>	<u>1,039,985</u>	<u>-</u>	<u>-</u>	<u>320</u>	<u>-</u>	<u>1,324,657</u>
Deferred Inflows of Resources:										
Accounts receivable	-	-	2,235,921	-	-	-	-	-	-	2,235,921
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>2,235,921</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,235,921</u>
Fund Balances:										
Nonspendable:										
Loans receivable	301,795	-	-	-	-	-	-	-	-	301,795
Restricted:										
Stabilization by State statute	2,276	2,139,348	2,442,730	208,547	-	141,375	-	69,097	-	5,003,373
Restricted for economic development	-	-	2,242,435	-	785,133	-	-	286,276	-	3,313,844
Committed:										
Committed for general government	-	-	-	-	-	-	211,170	-	-	211,170
Committed for cultural and recreational	-	440,390	-	375,189	-	-	-	-	-	815,579
Committed for public safety	-	-	-	-	-	-	-	495,243	-	495,243
Committed for economic development	436,285	-	-	-	-	332,646	-	-	-	768,931
Committed for capital outlays	-	-	-	-	-	-	-	-	5,852,511	5,852,511
Unassigned	-	-	(2,274,870)	-	(1,039,985)	-	-	(286,276)	-	(3,601,131)
Total fund balances	<u>740,356</u>	<u>2,579,738</u>	<u>2,410,295</u>	<u>583,736</u>	<u>(254,852)</u>	<u>474,021</u>	<u>211,170</u>	<u>564,340</u>	<u>5,852,511</u>	<u>13,161,315</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 774,160</u>	<u>\$ 2,602,403</u>	<u>\$ 4,873,616</u>	<u>\$ 584,219</u>	<u>\$ 785,133</u>	<u>\$ 474,021</u>	<u>\$ 211,170</u>	<u>\$ 564,660</u>	<u>\$ 5,852,511</u>	<u>\$ 16,721,893</u>

CITY OF GREENVILLE, NORTH CAROLINA

NONMAJOR CAPITAL PROJECTS FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

YEAR ENDED JUNE 30, 2019

	Affordable Housing Project Fund	Recreation and Parks Fund	Public Works Fund	Greenways Fund	Street Improvement Fund	Community Development Fund	IT Fund	Police Fund	Capital Reserve Fund	Total
Revenues:										
Restricted intergovernmental	\$ -	\$ 104,087	\$ 1,037,709	\$ 89,796	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ 1,381,592
Other taxes and licenses	-	-	521,570	-	-	-	-	-	-	521,570
Investment earnings	-	-	3,927	-	35,796	-	-	182	995	40,900
Other revenues	23,866	-	24,675	-	-	37,241	-	-	-	85,782
Total revenues	<u>23,866</u>	<u>104,087</u>	<u>1,587,881</u>	<u>89,796</u>	<u>35,796</u>	<u>187,241</u>	<u>-</u>	<u>182</u>	<u>995</u>	<u>2,029,844</u>
Expenditures:										
Current:										
General government	-	-	-	-	132,757	-	89,713	-	-	222,470
Public safety	-	-	-	-	-	-	-	1,285,192	-	1,285,192
Environmental protection	-	-	-	-	1,229,488	-	-	-	-	1,229,488
Public Works	-	-	-	-	897,517	-	-	-	-	897,517
Cultural and recreational	-	802,994	-	626	189,090	-	-	-	-	992,710
Economic and physical development	22,080	-	6,185,220	-	-	92,696	-	-	-	6,299,996
Total current expenditures	<u>22,080</u>	<u>802,994</u>	<u>6,185,220</u>	<u>626</u>	<u>2,448,852</u>	<u>92,696</u>	<u>89,713</u>	<u>1,285,192</u>	<u>-</u>	<u>10,927,373</u>
Debt service:										
Bond issuance costs	-	-	-	-	-	-	-	-	-	-
Total expenditures	<u>22,080</u>	<u>802,994</u>	<u>6,185,220</u>	<u>626</u>	<u>2,448,852</u>	<u>92,696</u>	<u>89,713</u>	<u>1,285,192</u>	<u>-</u>	<u>10,927,373</u>
Revenues over (under) expenditures	<u>1,786</u>	<u>(698,907)</u>	<u>(4,597,339)</u>	<u>89,170</u>	<u>(2,413,056)</u>	<u>94,545</u>	<u>(89,713)</u>	<u>(1,285,010)</u>	<u>995</u>	<u>(8,897,529)</u>
Other Financing Sources (Uses):										
Installment financing proceeds	-	-	-	-	-	-	-	962,778	-	962,778
Premium received on debt issue	-	-	-	-	-	-	-	-	-	-
Sale of property	-	-	-	-	-	-	-	-	-	-
Transfers from other funds	-	96,000	3,076,081	-	-	-	-	259,676	562,722	3,994,479
Transfer to other funds	-	-	-	-	-	-	-	-	(250,000)	(250,000)
Total other financing sources	<u>-</u>	<u>96,000</u>	<u>3,076,081</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,222,454</u>	<u>312,722</u>	<u>4,707,257</u>
Net change in fund balances	1,786	(602,907)	(1,521,258)	89,170	(2,413,056)	94,545	(89,713)	(62,556)	313,717	(4,190,272)
Fund Balances:										
Fund balances, beginning of year – July 1,	738,570	3,182,645	3,931,553	494,566	2,158,204	379,476	300,883	626,896	5,538,794	17,351,587
Fund balances, end of year – June 30	<u>\$ 740,356</u>	<u>\$ 2,579,738</u>	<u>\$ 2,410,295</u>	<u>\$ 583,736</u>	<u>\$ (254,852)</u>	<u>\$ 474,021</u>	<u>\$ 211,170</u>	<u>\$ 564,340</u>	<u>\$ 5,852,511</u>	<u>\$ 13,161,315</u>

AFFORDABLE HOUSING CAPITAL PROJECTS FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL

FROM INCEPTION AND YEAR ENDED JUNE 30, 2019

	Project Authorization	Prior Years	Closed Projects	Current Year	Total
Revenues:					
Interest earnings	\$ 180,500	\$ 190,930	\$ -	\$ -	\$ 190,930
Other revenues	492,100	721,692	-	23,866	745,558
Sale of property	1,706,000	1,807,737	-	-	1,807,737
Total revenues	<u>2,378,600</u>	<u>2,720,359</u>	<u>-</u>	<u>23,866</u>	<u>2,744,225</u>
Expenditures:					
Current:					
Economic and Physical Development:					
Affordable Housing Project	3,903,600	3,507,264	-	22,080	3,529,344
Total expenditures	<u>3,903,600</u>	<u>3,507,264</u>	<u>-</u>	<u>22,080</u>	<u>3,529,344</u>
Revenues over (under) expenditures	<u>(1,525,000)</u>	<u>(786,905)</u>	<u>-</u>	<u>1,786</u>	<u>(785,119)</u>
Other Financing Sources:					
Transfer from General Fund	525,000	525,000	-	-	525,000
Bonds issued	1,000,000	1,000,475	-	-	1,000,475
Total other financing sources	<u>1,525,000</u>	<u>1,525,475</u>	<u>-</u>	<u>-</u>	<u>1,525,475</u>
Revenues and other financing sources over (under) expenditures	<u>\$ -</u>	<u>\$ 738,570</u>	<u>\$ -</u>	<u>1,786</u>	<u>\$ 740,356</u>
Fund Balance:					
Fund balances, beginning of year – July 1				<u>738,570</u>	
Fund balance, end of year – June 30				<u>\$ 740,356</u>	

RECREATION AND PARKS CAPITAL PROJECTS FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL

FROM INCEPTION AND YEAR ENDED JUNE 30, 2019

	Project Authorization	Prior Years	Closed Projects	Current Year	Total
Revenues:					
Restricted Intergovernmental:					
Federal, State, and local grants	\$ 1,550,124	\$ 1,254,225	\$ -	\$ 104,087	\$ 1,358,312
Total restricted intergovernmental	<u>1,550,124</u>	<u>1,254,225</u>	<u>-</u>	<u>104,087</u>	<u>1,358,312</u>
Miscellaneous:					
Interest	-	173	-	-	173
Total miscellaneous	<u>-</u>	<u>173</u>	<u>-</u>	<u>-</u>	<u>173</u>
Total revenues	<u>1,550,124</u>	<u>1,254,398</u>	<u>-</u>	<u>104,087</u>	<u>1,358,485</u>
Expenditures:					
Current:					
Cultural and Recreational:					
Town Common	1,570,930	692,359	-	397,966	1,090,325
Sycamore Hill Gateway	2,000,000	2,655	-	7,358	10,013
East Side Park Development	181,255	10,070	-	2,000	12,070
West Side Park Development	97,300	30,105	-	67,231	97,336
Tar River Master Plan	-	1,807	-	-	1,807
Tar River Development	486,632	146,940	-	281,608	428,548
Westside Land Acquisitions	271,153	257,825	-	16,131	273,956
Thomas Foreman Press Box	30,000	-	-	29,950	29,950
Play Together Construction Grant	1,000,000	999,999	-	-	999,999
South Greenville Reconstruction	3,499,500	3,442,808	-	-	3,442,808
Water Sports Facility	239,390	106,390	-	750	107,140
Total cultural and recreational expenditures	<u>9,376,160</u>	<u>5,690,958</u>	<u>-</u>	<u>802,994</u>	<u>6,493,952</u>
Revenues over (under) expenditures	<u>(7,826,036)</u>	<u>(4,436,560)</u>	<u>-</u>	<u>(698,907)</u>	<u>(5,135,467)</u>
Other Financing Sources and Uses:					
Transfer from other Fund	5,746,888	5,523,105	-	96,000	5,619,105
Transfer to other Fund	(20,852)	-	-	-	-
Bonds issued	2,100,000	2,096,100	-	-	2,096,100
Total other financing sources	<u>7,826,036</u>	<u>7,619,205</u>	<u>-</u>	<u>96,000</u>	<u>7,715,205</u>
Revenues and other financing sources over (under) expenditures	<u>\$ -</u>	<u>\$ 3,182,645</u>	<u>\$ -</u>	<u>(602,907)</u>	<u>\$ 2,579,738</u>
Fund Balance:					
Fund balance, beginning of year – July 1				<u>3,182,645</u>	
Fund balance, end of year – June 30				<u>\$ 2,579,738</u>	

PUBLIC WORKS CAPITAL PROJECTS FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL

FROM INCEPTION AND YEAR ENDED JUNE 30, 2019

	<u>Project Authorization</u>	<u>Prior Years</u>	<u>Closed Projects</u>	<u>Current Year</u>	<u>Total</u>
Revenues:					
Restricted Intergovernmental:					
Federal, State, and local grants	\$ 25,496,012	\$ 11,440,455	\$ -	\$ 1,037,709	\$ 12,478,164
Total restricted intergovernmental	<u>25,496,012</u>	<u>11,440,455</u>	<u>-</u>	<u>1,037,709</u>	<u>12,478,164</u>
Miscellaneous:					
Other	20,500	347,918	-	24,675	372,593
Interest earnings	33,440	15,647	-	3,927	19,574
Occupancy taxes	130,980	1,587,235	-	521,570	2,108,805
Total miscellaneous	<u>184,920</u>	<u>1,950,800</u>	<u>-</u>	<u>550,172</u>	<u>2,500,972</u>
Total revenues	<u>25,680,932</u>	<u>13,391,255</u>	<u>-</u>	<u>1,587,881</u>	<u>14,979,136</u>
Expenditures:					
Current:					
Economic and Physical Development:					
Street Improvement	10,285,371	5,389,617	-	3,759,696	9,149,313
CVA Expansion Phase III	4,730,981	4,661,788	-	7,822	4,669,610
GTAC Project	9,336,916	9,136,366	-	812,068	9,948,434
King George Bridge	1,341,089	701,180	-	2,302	703,482
Street Lights/Pedestrian Safety	1,276,225	398,381	-	804,675	1,203,056
Sidewalk Development	1,616,251	642,310	-	310,984	953,294
Fire Station #2	184,655	-	-	129,365	129,365
Fire Station #3 Parking Lot	199,551	12,060	-	179,026	191,086
Computerized Traffic Signal System	8,883,151	-	-	-	-
Parking Lot Enhancement	81,903	-	-	4,866	4,866
Imperial Site Demolition	244,178	-	-	-	-
Safe Routes to Schools	1,297,223	-	-	174,416	174,416
Stantonsburg Road / 10th Street Connector	6,194,950	5,657,344	-	-	5,657,344
Thomas Langston Road Extension Project	3,980,847	3,623,774	-	-	3,623,774
Energy Efficiency Recovery Grant	777,600	216,892	-	-	216,892
Energy Savings Equipment	2,591,373	2,590,366	-	-	2,590,366
Pedestrian Crossing	210,761	-	-	-	-
Total expenditures	<u>53,233,025</u>	<u>33,030,078</u>	<u>-</u>	<u>6,185,220</u>	<u>39,215,298</u>
Revenues under expenditures	<u>(27,552,093)</u>	<u>(19,638,823)</u>	<u>-</u>	<u>(4,597,339)</u>	<u>(24,236,162)</u>
Other Financing Sources (Uses):					
Transfer from other funds	15,863,917	12,131,464	-	3,076,081	15,207,545
Transfers to other funds	-	(275,000)	-	-	(275,000)
Long-term debt issued	6,791,373	6,791,372	-	-	6,791,372
Bonds issued	4,896,803	4,922,540	-	-	4,922,540
Total other financing sources	<u>27,552,093</u>	<u>23,570,376</u>	<u>-</u>	<u>3,076,081</u>	<u>26,646,457</u>
Revenues and other financing sources over expenditures	<u>\$ -</u>	<u>\$ 3,931,553</u>	<u>\$ -</u>	<u>(1,521,258)</u>	<u>\$ 2,410,295</u>
Fund Balance:					
Fund balance, beginning of year – July 1				<u>3,931,553</u>	
Fund balance, end of year – June 30				<u>\$ 2,410,295</u>	

GREENWAYS CAPITAL PROJECTS FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL

FROM INCEPTION AND YEAR ENDED JUNE 30, 2019

	Project Authorization	Prior Years	Closed Projects	Current Year	Total
Revenues:					
Restricted Intergovernmental:					
Federal, State, and local grants	\$ 2,579,921	\$ 2,405,188	\$ -	\$ 89,796	\$ 2,494,984
Total restricted intergovernmental	<u>2,579,921</u>	<u>2,405,188</u>	<u>-</u>	<u>89,796</u>	<u>2,494,984</u>
Miscellaneous:					
Other	-	-	-	-	-
Donations	-	50,000	-	-	50,000
Total miscellaneous	<u>-</u>	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>50,000</u>
Total revenues	<u>2,579,921</u>	<u>2,455,188</u>	<u>-</u>	<u>89,796</u>	<u>2,544,984</u>
Expenditures:					
Current:					
Cultural and Recreational:					
Green Mill Greenway	2,113,935	2,027,632	-	-	2,027,632
South Tar River Greenway Phase 3	1,184,511	713,835	-	626	714,461
Total expenditures	<u>3,298,446</u>	<u>2,741,467</u>	<u>-</u>	<u>626</u>	<u>2,742,093</u>
Revenues over (under) expenditures	<u>(718,525)</u>	<u>(286,279)</u>	<u>-</u>	<u>89,170</u>	<u>(197,109)</u>
Other Financing Sources:					
Transfer from other funds	718,525	780,845	-	-	780,845
Transfer to other funds	-	-	-	-	-
Total other financing sources	<u>718,525</u>	<u>780,845</u>	<u>-</u>	<u>-</u>	<u>780,845</u>
Revenues and other financing sources over expenditures	<u>\$ -</u>	<u>\$ 494,566</u>	<u>\$ -</u>	<u>89,170</u>	<u>\$ 583,736</u>
Fund Balance:					
Fund balance, beginning of year – July 1				<u>494,566</u>	
Fund balance, end of year – June 30				<u>\$ 583,736</u>	

CITY OF GREENVILLE, NORTH CAROLINA
STREET IMPROVEMENT CAPITAL PROJECTS FUND

Schedule D-7

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL

FROM INCEPTION AND YEAR ENDED JUNE 30, 2019

	<u>Project Authorization</u>	<u>Prior Years</u>	<u>Current Year</u>	<u>Total</u>
Revenues:				
Miscellaneous:				
Investment income	\$ -	\$ 91,060	\$ 35,796	\$ 126,856
Other	-	-	-	-
Total revenues	<u>-</u>	<u>91,060</u>	<u>35,796</u>	<u>126,856</u>
Expenditures:				
Current:				
General Government:				
West 5th Streetscape	1,950,000	-	132,757	132,757
Public Works:				
Statons Road/10th Street	1,750,000	1,500,000	116,748	1,616,748
Arlington Improvements	279,842	-	643,713	643,713
Safe Routes to Schools	198,556	-	-	-
Sidewalks	1,201,444	-	137,056	137,056
Total transportation expenditures	<u>3,429,842</u>	<u>1,500,000</u>	<u>897,517</u>	<u>2,397,517</u>
Environmental Protection:				
Bond resurfacing project	9,720,158	4,987,587	1,229,488	6,217,075
Cultural and Recreational:				
Eastside Greenway	750,000	10,000	189,090	199,090
Debt Service:				
Bond issuance costs	-	131,435	-	131,435
Total expenditures	<u>15,850,000</u>	<u>6,629,022</u>	<u>2,448,852</u>	<u>9,077,874</u>
Revenues under expenditures	<u>(15,850,000)</u>	<u>(6,537,962)</u>	<u>(2,413,056)</u>	<u>(8,951,018)</u>
Other Financing Sources:				
Bond proceeds	15,850,000	8,000,000	-	8,000,000
Premium on bonds	-	696,166	-	696,166
Total other financing sources	<u>15,850,000</u>	<u>8,696,166</u>	<u>-</u>	<u>8,696,166</u>
Revenues and other financing sources over (under) expenditures	<u>\$ -</u>	<u>\$ 2,158,204</u>	<u>(2,413,056)</u>	<u>\$ (254,852)</u>
Fund Balance:				
Fund balance, beginning of year – July 1			<u>2,158,204</u>	
Fund balance, end of year – June 30			<u>\$ (254,852)</u>	

COMMUNITY DEVELOPMENT CAPITAL PROJECTS FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL

FROM INCEPTION AND YEAR ENDED JUNE 30, 2019

	Project Authorization	Prior Years	Closed Projects	Current Year	Total
Revenues:					
Restricted Intergovernmental:					
Federal, State, and local grants	\$ 550,000	\$ 415,162	\$ -	\$ 150,000	\$ 565,162
State grants and contributions	7,500	-	-	-	-
Total restricted intergovernmental	<u>557,500</u>	<u>415,162</u>	<u>-</u>	<u>150,000</u>	<u>565,162</u>
Miscellaneous:					
Other	1,112,351	546,584	-	37,241	583,825
Sales and services	-	530,831	-	-	530,831
Interest earnings	399,640	406,577	-	-	406,577
Total miscellaneous	<u>1,511,991</u>	<u>1,483,992</u>	<u>-</u>	<u>37,241</u>	<u>1,521,233</u>
Total revenues	<u>2,069,491</u>	<u>1,899,154</u>	<u>-</u>	<u>187,241</u>	<u>2,086,395</u>
Expenditures:					
Current:					
Economic and Physical Development:					
Uptown Parking Deck	5,209,032	5,075,489	-	-	5,075,489
Center City Revitalization	5,169,917	5,163,656	-	25,000	5,188,656
Imperial Site Project	957,035	957,035	-	1,050	958,085
GUC Energy Improvement	525,000	283,851	-	66,646	350,497
Energy Efficiency Revolving Loan	260,121	251,056	-	-	251,056
West Greenville Revitalization	6,226,714	6,149,884	-	-	6,149,884
Total expenditures	<u>18,347,819</u>	<u>17,880,971</u>	<u>-</u>	<u>92,696</u>	<u>17,973,667</u>
Revenues over (under) expenditures	<u>(16,278,328)</u>	<u>(15,981,817)</u>	<u>-</u>	<u>94,545</u>	<u>(15,887,272)</u>
Other Financing Sources (Uses):					
Transfers to other funds	(243,465)	(160,500)	-	-	(160,500)
Transfers from other funds	1,475,500	1,475,500	-	-	1,475,500
Premium received on debt issue	48,747	48,747	-	-	48,747
Long-term debt issued	-	4,997,546	-	-	4,997,546
Bonds issued	14,997,546	10,000,000	-	-	10,000,000
Total other financing sources	<u>16,278,328</u>	<u>16,361,293</u>	<u>-</u>	<u>-</u>	<u>16,361,293</u>
Revenues and other financing sources over expenditures	<u>\$ -</u>	<u>\$ 379,476</u>	<u>\$ -</u>	<u>94,545</u>	<u>\$ 474,021</u>
Fund Balance:					
Fund balance, beginning of year – July 1				<u>379,476</u>	
Fund balance, end of year – June 30				<u>\$ 474,021</u>	

IT CAPITAL PROJECTS FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL

FROM INCEPTION AND YEAR ENDED JUNE 30, 2019

	<u>Project Authorization</u>	<u>Prior Years</u>	<u>Closed Projects</u>	<u>Current Year</u>	<u>Total</u>
Expenditures:					
Current:					
General Government:					
ERP	\$ 2,500,000	\$ 2,199,117	\$ -	\$ 89,713	\$ 2,288,830
Total expenditures	<u>2,500,000</u>	<u>2,199,117</u>	<u>-</u>	<u>89,713</u>	<u>2,288,830</u>
Revenues under expenditures	<u>(2,500,000)</u>	<u>(2,199,117)</u>	<u>-</u>	<u>(89,713)</u>	<u>(2,288,830)</u>
Other Financing Sources (Uses):					
Transfer from other funds	<u>2,500,000</u>	<u>2,500,000</u>	<u>-</u>	<u>-</u>	<u>2,500,000</u>
Total other financing sources	<u>2,500,000</u>	<u>2,500,000</u>	<u>-</u>	<u>-</u>	<u>2,500,000</u>
Revenues and other financing sources over (under) expenditures	<u>\$ -</u>	<u>\$ 300,883</u>	<u>\$ -</u>	<u>(89,713)</u>	<u>\$ 211,170</u>
Fund Balance:					
Fund balance, beginning of year – July 1				<u>300,883</u>	
Fund balance, end of year – June 30				<u>\$ 211,170</u>	

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POLICE CAPITAL PROJECTS FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL

FROM INCEPTION AND YEAR ENDED JUNE 30, 2019

	Project Authorization	Prior Years	Closed Projects	Current Year	Total
Miscellaneous:					
Other	\$ -	\$ 19,604	\$ -	\$ -	\$ 19,604
Interest earnings	-	6,211	-	182	6,393
Total miscellaneous	-	25,815	-	182	25,997
Total revenues	-	25,815	-	182	25,997
Expenditures:					
Current:					
Public Safety:					
New Technology for Public Safety	3,484,000	2,655,371	-	-	2,655,371
911 Communication System	312,830	1,182	-	308,435	309,617
Police Telecommunications Software	1,234,676	-	-	888,761	888,761
Police Storage Facility	1,744,984	1,502,766	-	87,996	1,590,762
Total expenditures	6,776,490	4,159,319	-	1,285,192	5,444,511
Revenues under expenditures	(6,776,490)	(4,133,504)	-	(1,285,010)	(5,418,514)
Other Financing Sources (Uses):					
Proceeds from installment financing	1,519,484	1,500,000	-	962,778	2,462,778
Bond proceeds	778,874	-	-	-	-
Transfer from other funds	4,478,132	4,022,330	-	259,676	4,282,006
Transfer to other funds	-	(761,930)	-	-	(761,930)
Total other financing sources	6,776,490	4,760,400	-	1,222,454	5,982,854
Revenues and other financing sources over expenditures	\$ -	\$ 626,896	\$ -	(62,556)	\$ 564,340
Fund Balance:					
Fund balance, beginning of year – July 1				626,896	
Fund balance, end of year – June 30				\$ 564,340	

CAPITAL RESERVE FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 2019

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive/ Negative</u>
Revenues:			
Investment earnings	\$ -	\$ 995	\$ 995
Total revenues	<u>-</u>	<u>995</u>	<u>995</u>
Revenues over expenditures	<u>-</u>	<u>995</u>	<u>995</u>
Other Financing Sources (Uses):			
Appropriated fund balance	1,850,751	-	(1,850,751)
Increase in reserve	(562,722)	-	562,722
Transfers from other funds	562,722	562,722	-
Transfers to other funds	(1,850,751)	(250,000)	1,600,751
Total other financing sources	<u>-</u>	<u>312,722</u>	<u>312,722</u>
Net change in fund balance	<u>\$ -</u>	<u>313,717</u>	<u>\$ 313,717</u>
Fund Balance:			
Fund balance, beginning of year – July 1		<u>5,538,794</u>	
Fund balance, end of year – July 1		<u>\$ 5,852,511</u>	

NONMAJOR DEBT SERVICE FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 2019

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive/ Negative</u>
Revenues:			
Other taxes	\$ 726,490	\$ 799,018	\$ 72,528
Energy efficient refund	-	-	-
Investment earnings	-	68,989	68,989
Total revenues	<u>726,490</u>	<u>868,007</u>	<u>141,517</u>
Expenditures:			
Current:			
Principal retirement	4,433,476	4,291,840	141,636
Interest and fees	1,030,016	1,023,228	6,788
Total expenditures	<u>5,463,492</u>	<u>5,315,068</u>	<u>148,424</u>
Revenues over (under) expenditures	<u>(4,737,002)</u>	<u>(4,447,061)</u>	<u>289,941</u>
Other Financing Sources:			
Appropriated fund balance	50,000	-	(50,000)
Transfers from other funds	4,687,002	4,687,002	-
Total other financing sources	<u>4,737,002</u>	<u>4,687,002</u>	<u>(50,000)</u>
Net change in fund balance	<u>\$ -</u>	<u>239,941</u>	<u>\$ 239,941</u>
Fund Balance:			
Fund balance, beginning of year – July 1		<u>894,858</u>	
Fund balance, end of year – June 30		<u>\$ 1,134,799</u>	

ELECTRIC OPERATING FUND – MAJOR ENTERPRISE FUND

SCHEDULE OF REVENUES AND EXPENDITURES – BUDGET AND ACTUAL (NON-GAAP)

YEAR ENDED JUNE 30, 2019

WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 2018

	2019		Variance Positive/ Negative	2018
	Budget	Actual		Actual
Revenues:				
Operating Revenues:				
Rates and charges	\$ 171,797,873	\$ 174,263,970	\$ 2,466,097	\$ 173,216,856
Fees and charges	2,663,215	2,978,207	314,992	2,127,927
Miscellaneous	676,409	691,439	15,030	581,463
Total operating revenues	<u>175,137,497</u>	<u>177,933,616</u>	<u>2,796,119</u>	<u>175,926,246</u>
Nonoperating Revenues:				
Interest on investments	1,080,835	1,103,310	22,475	538,907
FEMA/insurance reimbursements	41,959	497,794	455,835	60,137
Miscellaneous	950,907	798,394	(152,513)	2,298,051
Total nonoperating revenues	<u>2,073,701</u>	<u>2,399,498</u>	<u>325,797</u>	<u>2,897,095</u>
Total revenues	<u>177,211,198</u>	<u>180,333,114</u>	<u>3,121,916</u>	<u>178,823,341</u>
Expenditures:				
Electric Fund:				
Operations and maintenance		161,496,706		158,793,073
Capital outlay		9,357,350		7,226,369
Debt service		3,757,021		3,089,613
Total expenditures	<u>175,595,370</u>	<u>174,611,077</u>	<u>984,293</u>	<u>169,109,055</u>
Excess of revenues over expenditures	<u>1,615,828</u>	<u>5,722,037</u>	<u>4,106,209</u>	<u>9,714,286</u>
Other Financing Sources (Uses):				
Revenue bonds issued	384,172	271,258	(112,914)	-
Intrafund transfers in	500,000	-	(500,000)	-
Intrafund transfers out	(2,500,000)	(3,300,000)	(800,000)	(8,830,000)
Total other financing uses	<u>(1,615,828)</u>	<u>(3,028,742)</u>	<u>(1,412,914)</u>	<u>(8,830,000)</u>
Revenues and other financing sources over expenditures and other financing uses	<u>\$ -</u>	<u>\$ 2,693,295</u>	<u>\$ 2,693,295</u>	<u>\$ 884,286</u>
Reconciliation to full accrual basis from modified accrual basis:				
Revenues over expenditures		\$ 2,693,295		\$ 884,286
Budgetary appropriations – capital		9,357,350		7,226,369
Budgetary appropriations – debt principal		2,202,361		1,738,006
Depreciation		(9,725,679)		(9,022,087)
Debt issued		(271,258)		-
Amortization of bond premium and discount		134,567		134,594
Amortization of deferred loss on refundings		(59,778)		(61,735)
Changes in accrued interest payable		(282,190)		11,487
Changes in unrealized gains/losses on investments		354,307		(133,167)
Intra-fund transfers		3,300,000		8,830,000
Changes in deferred outflows for OPEB		4,043,041		-
Changes in net OPEB liability		(4,557,001)		104,302
Changes in deferred inflows for OPEB		183,601		-
Changes in deferred outflows for pensions		1,310,820		(1,107,068)
Changes in net pension liability		(1,674,282)		1,025,791
Changes in deferred inflows for pensions		56,647		54,961
Revenue recognized in stabilization funds		499,930		200,742
Revenue recognized in capital projects		196,456		69,419
Total reconciling items		<u>5,068,892</u>		<u>9,071,614</u>
Changes in net position		<u>\$ 7,762,187</u>		<u>\$ 9,955,900</u>

WATER OPERATING FUND – MAJOR ENTERPRISE FUND

SCHEDULE OF REVENUES AND EXPENDITURES – BUDGET AND ACTUAL (NON-GAAP)

YEAR ENDED JUNE 30, 2019

WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 2018

	2019		Variance Positive/ Negative	2018
	Budget	Actual		Actual
Revenues:				
Operating Revenues:				
Rates and charges	\$ 20,746,896	\$ 21,037,132	\$ 290,236	\$ 19,380,229
Fees and charges	467,525	445,694	(21,831)	582,827
Miscellaneous	104,310	116,747	12,437	111,896
Total operating revenues	<u>21,318,731</u>	<u>21,599,573</u>	<u>280,842</u>	<u>20,074,952</u>
Nonoperating Revenues:				
Interest on investments	137,695	156,586	18,891	97,521
FEMA/Insurance reimbursements	2,622	29,490	26,868	-
Miscellaneous	206,771	221,399	14,628	203,134
Total nonoperating revenues	<u>347,088</u>	<u>407,475</u>	<u>60,387</u>	<u>300,655</u>
Total revenues	<u>21,665,819</u>	<u>22,007,048</u>	<u>341,229</u>	<u>20,375,607</u>
Expenditures:				
Operations and maintenance		14,139,657		12,878,873
Capital outlay		646,515		1,843,348
Debt service		5,124,958		3,448,214
Total expenditures	<u>20,682,191</u>	<u>19,911,130</u>	<u>771,061</u>	<u>18,170,435</u>
Excess of revenues over expenditures	<u>983,628</u>	<u>2,095,918</u>	<u>1,112,290</u>	<u>2,205,172</u>
Other Financing Sources (Uses):				
Revenue bonds issued	116,372	82,168	(34,204)	-
Intrafund transfers out	(2,850,000)	(2,766,664)	83,336	(1,735,000)
Appropriated fund balance	1,750,000	-	(1,750,000)	-
Capital contributions	-	831,471	831,471	487,951
Total other financing uses	<u>(983,628)</u>	<u>(1,853,025)</u>	<u>(869,397)</u>	<u>(1,247,049)</u>
Revenues and other financing sources over expenditures and other financing uses	<u>\$ -</u>	<u>\$ 242,893</u>	<u>\$ 242,893</u>	<u>\$ 958,123</u>
Reconciliation to full accrual basis from modified accrual basis:				
Revenues over expenditures		<u>\$ 242,893</u>		<u>\$ 958,123</u>
Budgetary appropriations – capital		646,515		1,843,348
Budgetary appropriations – debt principal		4,356,631		2,596,969
Depreciation		(4,009,278)		(3,943,788)
Debt issued		(82,168)		-
Amortization of bond premium and discount		171,659		127,360
Amortization of deferred loss on refundings		(142,517)		(99,573)
Capitalization of bond interest		-		-
Changes in accrued interest payable		(89,549)		18,069
Changes in unrealized gains/losses on investments		51,412		(17,400)
Intra-fund transfers		2,766,664		1,735,000
Changes in deferred outflows for OPEB		2,169,437		-
Changes in net OPEB liability		(2,445,221)		55,967
Changes in deferred inflows for OPEB		98,518		-
Changes in deferred outflows for pensions		703,367		(594,036)
Changes in net pension liability		(898,395)		550,424
Changes in deferred inflows for pensions		30,396		29,491
Revenue recognized in capital reserve fund		355,768		-
Revenue recognized in capital projects		72,090		413,700
Total reconciling items		<u>3,755,329</u>		<u>2,715,531</u>
Changes in net position		<u>\$ 3,998,222</u>		<u>\$ 3,673,654</u>

SEWER OPERATING FUND – MAJOR ENTERPRISE FUND

SCHEDULE OF REVENUES AND EXPENDITURES – BUDGET AND ACTUAL (NON-GAAP)

YEAR ENDED JUNE 30, 2019

WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 2018

	2019		Variance Positive/ Negative	2018
	Budget	Actual		Actual
Revenues:				
Operating Revenues:				
Rates and charges	\$ 23,288,787	\$ 23,859,199	\$ 570,412	\$ 22,439,848
Fees and charges	511,627	489,939	(21,688)	549,067
Miscellaneous	109,800	119,184	9,384	124,065
Total operating revenues	<u>23,910,214</u>	<u>24,468,322</u>	<u>558,108</u>	<u>23,112,980</u>
Nonoperating Revenues:				
Interest on investments	183,013	199,960	16,947	97,270
FEMA/insurance reimbursements	27,757	29,490	1,733	20,553
Miscellaneous	200,399	265,553	65,154	124,750
Total nonoperating revenues	<u>411,169</u>	<u>495,003</u>	<u>83,834</u>	<u>242,573</u>
Total revenues	<u>24,321,383</u>	<u>24,963,325</u>	<u>641,942</u>	<u>23,355,553</u>
Expenditures:				
Sewer Fund:				
Operations and maintenance		13,575,684		12,858,670
Capital outlay		1,537,251		1,373,786
Debt service		6,198,950		6,394,613
Total expenditures	<u>21,917,805</u>	<u>21,311,885</u>	<u>605,920</u>	<u>20,627,069</u>
Excess of revenues over expenditures	<u>2,403,578</u>	<u>3,651,440</u>	<u>1,247,862</u>	<u>2,728,484</u>
Other Financing Sources (Uses):				
Revenue bonds issued	96,422	68,082	(28,340)	-
Intrafund transfer out	(2,500,000)	(3,100,000)	(600,000)	(2,645,000)
Intrafund transfer in	-	-	-	170,915
Capital contributions	-	996,050	996,050	726,048
Total other financing uses	<u>(2,403,578)</u>	<u>(2,035,868)</u>	<u>367,710</u>	<u>(1,748,037)</u>
Revenues and other financing sources over expenditures and other financing uses	<u>\$ -</u>	<u>\$ 1,615,572</u>	<u>\$ 1,615,572</u>	<u>\$ 980,447</u>
Reconciliation to full accrual basis from modified accrual basis:				
Revenues over (under) expenditures		<u>\$ 1,615,572</u>		<u>\$ 980,447</u>
Budgetary appropriations – capital		1,537,251		1,373,786
Budgetary appropriations – debt principal		4,604,020		4,782,131
Depreciation		(6,094,622)		(6,251,534)
Debt issued		(68,082)		-
Amortization of bond premium and discount		101,526		111,935
Amortization of deferred loss on refundings		(53,520)		(76,924)
Changes in accrued interest payable		(107,323)		(725)
Changes in unrealized gains/losses on investments		86,804		(27,276)
Intra-fund transfers		3,100,000		2,474,085
Changes in deferred outflows for OPEB		2,070,826		-
Changes in net OPEB liability		(2,334,074)		53,423
Changes in deferred inflows for OPEB		94,040		-
Changes in deferred outflows for pensions		671,396		(567,035)
Changes in net pension liability		(857,559)		525,405
Changes in deferred inflows for pensions		29,014		28,151
Revenue recognized in capital reserve fund		427,082		-
Revenue recognized in capital projects		215,877		614,480
Total reconciling items		<u>3,422,656</u>		<u>3,039,902</u>
Changes in net position		<u>\$ 5,038,228</u>		<u>\$ 4,020,349</u>

GAS OPERATING FUND – MAJOR ENTERPRISE FUND

SCHEDULE OF REVENUES AND EXPENDITURES – BUDGET AND ACTUAL (NON-GAAP)

YEAR ENDED JUNE 30, 2019

WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 2018

	2019		Variance Positive/ Negative	2018
	Budget	Actual		Actual
Revenues:				
Operating Revenues:				
Rates and charges	\$ 35,886,558	\$ 35,796,087	\$ (90,471)	\$ 36,113,602
Fees and charges	168,476	174,328	5,852	159,092
Miscellaneous	95,000	109,291	14,291	105,347
Total operating revenues	<u>36,150,034</u>	<u>36,079,706</u>	<u>(70,328)</u>	<u>36,378,041</u>
Nonoperating Revenues:				
Interest on investments	286,180	304,608	18,428	145,864
FEMA/insurance reimbursements	5,245	25,804	20,559	-
Miscellaneous	61,510	96,919	35,409	156,644
Total nonoperating revenues	<u>352,935</u>	<u>427,331</u>	<u>74,396</u>	<u>302,508</u>
Total revenues	<u>36,502,969</u>	<u>36,507,037</u>	<u>4,068</u>	<u>36,680,549</u>
Expenditures:				
Gas Fund:				
Operations and maintenance		30,994,546		33,732,041
Capital outlay		1,110,162		966,403
Debt service		1,389,007		1,374,533
Total expenditures	<u>35,395,641</u>	<u>33,493,715</u>	<u>1,901,926</u>	<u>36,072,977</u>
Excess of revenues over (under) expenditures	<u>1,107,328</u>	<u>3,013,322</u>	<u>1,905,994</u>	<u>607,572</u>
Other Financing Sources (Uses):				
Revenue bonds issued	92,672	65,434	(27,238)	-
Intrafund transfers out	(1,200,000)	(2,890,000)	(1,690,000)	(1,200,000)
Total other financing sources (uses)	<u>(1,107,328)</u>	<u>(2,824,566)</u>	<u>(1,717,238)</u>	<u>(1,200,000)</u>
Revenues and other financing sources under expenditures and other financing uses	<u>\$ -</u>	<u>\$ 188,756</u>	<u>\$ 188,756</u>	<u>\$ (592,428)</u>
Reconciliation to Full Accrual Basis From Modified Accrual Basis:				
Revenues over (under) expenditures		\$ 188,756		\$ (592,428)
Budgetary appropriations – capital		1,110,162		966,403
Budgetary appropriations – debt principal		819,486		845,665
Depreciation		(2,374,751)		(2,186,469)
Debt issued		(65,434)		-
Amortization of bond premium and discount		49,850		53,249
Amortization of deferred loss on refundings		(22,075)		(31,284)
Changes in accrued interest payable		(96,577)		5,236
Changes in unrealized gains/losses on investments		110,983		(40,319)
Intrafund transfers		2,890,000		1,200,000
Changes in deferred outflows for OPEB		1,577,772		-
Changes in net OPEB liability		(1,778,342)		40,703
Changes in deferred inflows for OPEB		71,649		-
Changes in deferred outflows for pensions		511,540		(432,026)
Changes in net pension liability		(653,378)		400,309
Changes in deferred inflows for pensions		22,106		21,448
Revenue recognized in stabilization funds		18,188		6,869
Revenue recognized in capital projects		181,466		81,464
Total reconciling items		<u>2,372,645</u>		<u>931,248</u>
Changes in net position		<u>\$ 2,561,401</u>		<u>\$ 338,820</u>

CITY OF GREENVILLE, NORTH CAROLINA
NONMAJOR ENTERPRISE FUNDS
COMBINING STATEMENT OF FUND NET POSITION

Schedule F-5

JUNE 30, 2019

	<u>Public Transportation Fund</u>	<u>Stormwater Utility Fund</u>	<u>Sanitation Fund</u>	<u>Total</u>
Assets:				
Current Assets:				
Cash and cash equivalents	\$ 68,581	\$ 516,686	\$ 2,355,113	\$ 2,940,380
Accounts receivable, net	-	14,751,104	848,060	15,599,164
Due from other governments	271,669	-	-	271,669
Due from other funds	-	-	-	-
Inventories	-	-	-	-
Prepaid items	350	-	12,000	12,350
Restricted cash, cash equivalents, and investments	-	-	-	-
Total current assets	<u>340,600</u>	<u>15,267,790</u>	<u>3,215,173</u>	<u>18,823,563</u>
Noncurrent Assets:				
Construction in progress	-	14,806,834	-	14,806,834
Other capital assets, net of depreciation	2,364,545	9,258,482	152,340	11,775,367
Total noncurrent assets	<u>2,364,545</u>	<u>24,065,316</u>	<u>152,340</u>	<u>26,582,201</u>
Total assets	<u>2,705,145</u>	<u>39,333,106</u>	<u>3,367,513</u>	<u>45,405,764</u>
Deferred outflows of resources - refunding charges				
	-	61,470	-	61,470
Deferred outflows of resources - pensions	195,807	245,342	558,999	1,000,148
Deferred outflows of resources - OPEB	27,842	29,582	82,260	139,684
Total deferred outflows of resources	<u>223,649</u>	<u>336,394</u>	<u>641,259</u>	<u>1,201,302</u>
Liabilities:				
Current Liabilities:				
Accounts payable and accrued liabilities	94,062	3,283,602	250,090	3,627,754
Due to other funds	-	98,767	-	98,767
Current portion of compensated absences	22,610	-	122,778	145,388
Current maturities of long-term debt	-	367,389	157,142	524,531
Total current liabilities	<u>116,672</u>	<u>3,749,758</u>	<u>530,010</u>	<u>4,396,440</u>
Noncurrent Liabilities:				
Net pension liability	253,034	316,440	727,645	1,297,119
Noncurrent portion of compensated absences	9,960	-	52,619	62,579
Net OPEB liability	836,446	1,027,843	2,390,393	4,254,682
Noncurrent portion of long-term debt	-	18,691,216	330,003	19,021,219
Total noncurrent liabilities	<u>1,099,440</u>	<u>20,035,499</u>	<u>3,500,660</u>	<u>24,635,599</u>
Total liabilities	<u>1,216,112</u>	<u>23,785,257</u>	<u>4,030,670</u>	<u>29,032,039</u>
Deferred inflow of resources - pensions				
	12,627	17,979	34,896	65,502
Deferred inflow of resources - OPEB	110,774	117,698	327,288	555,760
Total deferred outflows of resources	<u>123,401</u>	<u>135,677</u>	<u>362,184</u>	<u>621,262</u>
Net Position:				
Net investment in capital assets	2,364,545	24,065,316	152,340	26,582,201
Unrestricted	<u>(775,264)</u>	<u>(8,316,750)</u>	<u>(536,422)</u>	<u>(9,628,436)</u>
Total net position	<u>\$ 1,589,281</u>	<u>\$ 15,748,566</u>	<u>\$ (384,082)</u>	<u>\$ 16,953,765</u>

NONMAJOR ENTERPRISE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION

YEAR ENDED JUNE 30, 2019

	Public Transportation Fund	Stormwater Utility Fund	Sanitation Fund	Total
Operating Revenues:				
Charges for services	\$ 244,155	\$ 6,142,671	\$ 7,682,242	\$ 14,069,068
Other operating revenues	48,985	10,000	108,032	167,017
Total operating revenue	<u>293,140</u>	<u>6,152,671</u>	<u>7,790,274</u>	<u>14,236,085</u>
Operating Expenses:				
Administrative and general	220,588	-	-	220,588
Operations and maintenance	2,544,419	4,304,553	7,341,604	14,190,576
Depreciation and amortization	253,855	322,377	28,010	604,242
Total operating expenses	<u>3,018,862</u>	<u>4,626,930</u>	<u>7,369,614</u>	<u>15,015,406</u>
Operating income (loss)	<u>(2,725,722)</u>	<u>1,525,741</u>	<u>420,660</u>	<u>(779,321)</u>
Nonoperating Revenues (Expenses):				
Investment earnings	-	-	-	-
Federal grants	2,109,231	-	-	2,109,231
Loss on disposal of capital assets	-	-	-	-
Bond issuance costs	-	-	-	-
Interest expense	-	(82,436)	(15,951)	(98,387)
Total nonoperating revenue (expenses)	<u>2,109,231</u>	<u>(82,436)</u>	<u>(15,951)</u>	<u>2,010,844</u>
Income (loss) before contributions and transfers	<u>(616,491)</u>	<u>1,443,305</u>	<u>404,709</u>	<u>1,231,523</u>
Transfers In (Out) and Capital Contributions:				
Capital contributions	1,040,000	923,433	-	1,963,433
State revolving loan	-	-	-	-
Transfers to other funds	-	-	(250,000)	(250,000)
Transfers from other funds	771,894	-	-	771,894
Total transfers in (out) and capital contributions:	<u>1,811,894</u>	<u>923,433</u>	<u>(250,000)</u>	<u>2,485,327</u>
Change in net position	1,195,403	2,366,738	154,709	3,716,850
Net position, beginning of year – July 1	<u>393,878</u>	<u>13,381,828</u>	<u>(538,791)</u>	<u>13,236,915</u>
Net position, end of year – June 30	<u>\$ 1,589,281</u>	<u>\$ 15,748,566</u>	<u>\$ (384,082)</u>	<u>\$ 16,953,765</u>

CITY OF GREENVILLE, NORTH CAROLINA
NONMAJOR ENTERPRISE FUNDS
COMBINING STATEMENT OF CASH FLOWS

Schedule F-7

YEAR ENDED JUNE 30, 2019

	Public Transportation Fund	Stormwater Utility Fund	Sanitation Fund	Total
Cash flows from Operating Activities:				
Cash received from customers	\$ 659,722	\$ 6,164,308	\$ 7,779,284	\$ 14,603,314
Cash paid to vendors	(1,351,881)	(497,455)	(4,157,509)	(6,006,845)
Cash paid to employees	(1,248,814)	(1,098,089)	(3,102,092)	(5,448,995)
Net cash provided (used) by operating activities	<u>(1,940,973)</u>	<u>4,568,764</u>	<u>519,683</u>	<u>3,147,474</u>
Cash from Noncapital Financing Activities:				
Repayment of principal of long-term debt	-	-	(154,866)	(154,866)
Interest and other financing costs	-	-	(15,951)	(15,951)
Borrowing/Repayments from/to other funds	-	-	-	-
Federal and State grants	2,011,084	-	-	2,011,084
Transfers from other funds	771,894	-	-	771,894
Transfers to other funds	-	-	(250,000)	(250,000)
Net cash provided (used) by noncapital financing activities	<u>2,782,978</u>	<u>-</u>	<u>(420,817)</u>	<u>2,362,161</u>
Cash from Capital and Related Financing Activities:				
Repayment of principal of long-term debt	-	(375,083)	-	(375,083)
Proceeds from issuance of debt	-	2,414,575	-	2,414,575
Interest and other financing costs	-	(58,894)	-	(58,894)
Capital contributions	1,040,000	-	-	1,040,000
Acquisition and construction of capital assets	(1,859,320)	(12,316,707)	(28,236)	(14,204,263)
Net cash used by capital and related financing activities	<u>(819,320)</u>	<u>(10,336,109)</u>	<u>(28,236)</u>	<u>(11,183,665)</u>
Cash from Investing Activities:				
Interest received on investments	-	-	-	-
Net cash provided by investing activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net increase (decrease) in cash and cash equivalents	22,685	(5,767,345)	70,630	(5,674,030)
Cash and Cash Equivalents:				
Beginning of year – July 1	45,896	6,284,031	2,284,483	8,614,410
End of year – June 30	<u>\$ 68,581</u>	<u>\$ 516,686</u>	<u>\$ 2,355,113</u>	<u>\$ 2,940,380</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:				
Operating income (loss)	\$ (2,725,722)	\$ 1,525,741	\$ 420,660	\$ (779,321)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	253,855	322,377	28,010	604,242
Change in assets and liabilities:				
(Increase) decrease in accounts receivable	-	11,637	(10,990)	647
(Increase) decrease in due from other governments	366,582	-	-	366,582
(Increase) decrease in deferred outflow of resources - pensions	(67,432)	(71,269)	(199,449)	(338,150)
(Increase) decrease in deferred outflows of resources - OPEB	(11,750)	(10,043)	(36,134)	(57,927)
Increase (decrease) in net pension liability	79,505	84,097	240,259	403,861
Increase (decrease) in deferred inflows of resources - pensions	94,232	(4,158)	(11,565)	78,509
Increase (decrease) in deferred inflows of resources - OPEB	110,774	117,698	327,288	555,760
Increase (decrease) in due to other governments	-	-	-	-
Increase (decrease) in accounts payable	50,326	2,678,691	10,116	2,739,133
Increase (decrease) in compensated absences payable	(10,395)	-	(9,347)	(19,742)
Increase (decrease) in OPEB liability	(80,948)	(86,007)	(239,165)	(406,120)
Net cash provided (used) by operating activities	<u>\$ (1,940,973)</u>	<u>\$ 4,568,764</u>	<u>\$ 519,683</u>	<u>\$ 3,147,474</u>
Noncash Investing, Capital, and Financing Activities:				
Amortization of loss on refunding	\$ -	\$ 23,542	\$ -	\$ 23,542
Capital contribution	-	923,433	-	923,433
Total noncash investing, capital, and financing activities	<u>\$ -</u>	<u>\$ 946,975</u>	<u>\$ -</u>	<u>\$ 946,975</u>

PUBLIC TRANSPORTATION – NONMAJOR ENTERPRISE FUNDS

SCHEDULE OF REVENUES AND EXPENDITURES – BUDGET AND ACTUAL (NON-GAAP)

YEAR ENDED JUNE 30, 2019

WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 2018

	2019		Variance Positive/ Negative	2018
	Budget	Actual		Actual
Revenues:				
Charges for services	\$ 379,035	\$ 244,155	\$ (134,880)	\$ 251,217
Public transportation planning, operating, and capital grants	2,129,305	3,149,231	1,019,926	1,103,161
Other operating revenues	-	48,985	48,985	-
Total operating revenues	<u>2,508,340</u>	<u>3,442,371</u>	<u>934,031</u>	<u>1,354,378</u>
Expenditures:				
Administrative and general	298,955	220,588	78,367	104,607
Operations and maintenance	951,600	742,150	209,450	555,785
Salaries and benefits	1,517,142	1,362,800	154,342	1,445,507
Capital outlay	2,444,405	2,284,950	159,455	371,716
Total operating expenditures	<u>5,212,102</u>	<u>4,610,488</u>	<u>601,614</u>	<u>2,477,615</u>
Revenues over (under) expenditures	<u>(2,703,762)</u>	<u>(1,168,117)</u>	<u>1,535,645</u>	<u>(1,123,237)</u>
Other Financing Sources (Uses):				
Appropriated fund balance	1,931,868	-	(1,931,868)	-
Transfers to other funds	-	-	-	-
Transfers from General Fund	771,894	771,894	-	702,471
Total other financing sources (uses)	<u>2,703,762</u>	<u>771,894</u>	<u>(1,931,868)</u>	<u>702,471</u>
Revenues and other financing sources (uses) over (under) expenditures and other financing uses	<u>\$ -</u>	<u>(396,223)</u>	<u>\$ (396,223)</u>	<u>(420,766)</u>
Reconciliation from Budgetary Basis (Modified Accrual) to Full Accrual:				
Depreciation		(253,855)		(196,931)
Loss on disposal of capital assets		-		-
Capital outlay		1,859,320		-
Increase in deferred outflows of resources - pensions		67,432		(78,114)
Increase in deferred outflows of resources - OPEB		11,750		16,092
Decrease (increase) in net pension liability		(77,505)		72,031
Change in net OPEB liability		80,948		(36,280)
(Increase) decrease in deferred inflows of resources - pensions		3,915		4,763
(Increase) decrease in deferred inflows of resources - OPEB		(110,774)		-
Change in accrued compensated absences		10,395		2,922
Change in net position		<u>\$ 1,195,403</u>		<u>\$ (636,283)</u>

STORMWATER UTILITY FUND – NONMAJOR ENTERPRISE FUNDS

SCHEDULE OF REVENUES AND EXPENDITURES – BUDGET AND ACTUAL (NON-GAAP)

YEAR ENDED JUNE 30, 2019

WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 2018

	2019		Variance Positive/ Negative	2018
	Budget	Actual		Actual
Revenues:				
Charges for services	\$ 5,882,000	\$ 6,142,671	\$ 260,671	\$ 6,063,956
Total operating revenues	<u>5,882,000</u>	<u>6,142,671</u>	<u>260,671</u>	<u>6,063,956</u>
Expenditures:				
Operations and maintenance	907,147	602,891	304,256	453,381
Salaries and benefits	1,611,281	1,128,407	482,874	1,224,985
Capital outlay	3,822,958	2,286,337	1,536,621	542,562
Retirement of long-term debt	332,913	375,083	(42,170)	378,930
Interest paid	148,361	58,894	89,467	33,028
Indirect cost reimbursement	435,791	435,791	-	406,056
Total operating expenses	<u>7,258,451</u>	<u>4,887,403</u>	<u>2,371,048</u>	<u>3,038,942</u>
Revenues over expenditures	<u>(1,376,451)</u>	<u>1,255,268</u>	<u>2,631,719</u>	<u>3,025,014</u>
Other Financing Sources (Uses):				
Capital contributions	-	923,433	923,433	568,603
Bond issuance costs	-	-	-	-
Transfer to other funds	(1,681,857)	(1,296,265)	385,592	(2,423,500)
Transfers from other funds	-	-	-	-
Appropriated fund balance	3,058,308	-	(3,058,308)	-
Total other financing sources (uses)	<u>1,376,451</u>	<u>(372,832)</u>	<u>(1,749,283)</u>	<u>(1,854,897)</u>
Revenues and other financing sources (uses) over expenditures and other financing uses	<u>\$ -</u>	<u>882,436</u>	<u>\$ 882,436</u>	<u>1,170,117</u>
Reconciliation from Budgetary Basis (Modified Accrual) to Full Accrual:				
Full accrual change in net position--capital projects		1,264,082		1,810,200
Depreciation		(322,377)		(10,895)
Transfer to capital projects		-		-
Amortization of refunding loss		(23,542)		-
Loss on disposal of capital assets		-		-
Increase in deferred outflows of resources - pensions		71,269		(94,842)
Increase in deferred outflows of resources - OPEB		10,043		16,092
Decrease (increase) in net pension liability		(84,097)		87,456
Decrease (increase) in net OPEB liability		86,007		(40,603)
(Increase) decrease in deferred inflows of resources - pensions		4,158		8,212
(Increase) decrease in deferred inflows of resources - OPEB		(117,698)		-
Capital project interest earnings		-		-
State Revolving Loan		-		-
Capital contributions - capital project funds grant revenue		-		-
Non-capitalizable expense from capital projects		-		-
Capital outlay		221,374		-
OPEB expense		-		-
Payment of debt principal		<u>375,083</u>		<u>378,930</u>
Change in net position		<u>\$ 2,366,738</u>		<u>\$ 3,324,667</u>

ENTERPRISE CAPITAL PROJECTS FUND – NONMAJOR ENTERPRISE FUNDS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL

FROM INCEPTION AND YEAR ENDED JUNE 30, 2019

	<u>Project Authorization</u>	<u>Prior Years</u>	<u>Closed Projects</u>	<u>Current Year</u>	<u>Total</u>
Revenues:					
Miscellaneous:					
Other	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000
Interest earnings	-	156	-	-	156
Total revenues	<u>-</u>	<u>156</u>	<u>-</u>	<u>10,000</u>	<u>10,156</u>
Expenditures:					
Current:					
Stormwater:					
Stormwater Drainage Maintenance	199,828	124,611	-	-	124,611
Watershed	7,265,270	3,636,742	-	73,097	3,709,839
Town Creek Culvert	34,292,975	4,347,649	-	12,064,420	16,412,069
Total expenditures	<u>41,758,073</u>	<u>8,109,002</u>	<u>-</u>	<u>12,137,517</u>	<u>20,246,519</u>
Revenues under expenditures	<u>(41,758,073)</u>	<u>(8,108,846)</u>	<u>-</u>	<u>(12,127,517)</u>	<u>(20,236,363)</u>
Other Financing Sources (Uses):					
Capital Contributions	195,490	179,747	-	-	179,747
State revolving loan	30,540,283	1,374,396	-	16,319,234	17,693,630
Transfer from other funds	12,103,472	8,054,515	-	1,296,265	9,350,780
Transfer to other funds	(1,081,172)	(1,081,172)	-	-	(1,081,172)
Total other financing sources	<u>41,758,073</u>	<u>8,527,486</u>	<u>-</u>	<u>17,615,499</u>	<u>26,142,985</u>
Revenues and other financing sources over (under) expenditures	<u>\$ -</u>	<u>\$ 418,640</u>	<u>\$ -</u>	<u>5,487,982</u>	<u>\$ 5,906,622</u>
Reconciliation from Budgetary Basis (Modified Accrual) to Full Accrual:					
debt proceeds				<u>(16,319,234)</u>	
Capital outlay				<u>12,095,334</u>	
Change in net position				<u>\$ 1,264,082</u>	

CITY OF GREENVILLE, NORTH CAROLINA

Schedule F-11

SANITATION FUND – NONMAJOR ENTERPRISE FUNDS

SCHEDULE OF REVENUES AND EXPENDITURES – BUDGET AND ACTUAL (NON-GAAP)

YEAR ENDED JUNE 30, 2019

WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 2018

	2019		Variance Positive/ Negative	2018
	Budget	Actual		Actual
Operating Revenues:				
Charges for services	\$ 7,647,596	\$ 7,682,242	\$ 34,646	\$ 7,467,153
Grant revenue	-	-	-	-
Investment earnings	-	-	-	7
Other revenue	195,500	108,032	(87,468)	86,360
Total operating revenues	<u>7,843,096</u>	<u>7,790,274</u>	<u>(52,822)</u>	<u>7,553,520</u>
Operating Expenditures:				
Operations and maintenance	3,673,967	3,181,076	492,891	2,891,677
Salaries and benefits	2,833,368	3,173,979	(340,611)	2,894,939
Capital outlay	150,000	28,236	121,764	168,337
Principal retirement	-	157,142	(157,142)	157,142
Interest paid	-	15,951	(15,951)	17,917
Indirect cost reimbursement	914,662	914,662	-	916,663
Total operating expenditures	<u>7,571,997</u>	<u>7,471,046</u>	<u>100,951</u>	<u>7,046,675</u>
Revenues over expenditures	<u>271,099</u>	<u>319,228</u>	<u>48,129</u>	<u>506,845</u>
Other Financing Sources (Uses):				
Appropriated fund balance	98,660	-	(98,660)	-
Long-term debt issued	-	-	-	-
Transfers to other funds	(369,759)	(250,000)	119,759	(306,290)
Total other financing sources (uses)	<u>(271,099)</u>	<u>(250,000)</u>	<u>21,099</u>	<u>(306,290)</u>
Revenues and other financing sources (uses) over expenditures and other financing uses	<u>\$ -</u>	<u>69,228</u>	<u>\$ 69,228</u>	<u>200,555</u>
Reconciliation from Budgetary Basis (Modified Accrual) to Full Accrual:				
Depreciation		(28,010)		(16,223)
Capital outlay		28,236		168,337
Decrease/(increase) in deferred outflows of resources - pensions		199,449		(223,901)
(Decrease)/increase in deferred outflows of resources - OPEB		36,134		46,126
Decrease in net pension liability		(240,259)		206,464
Increase in net OPEB liability		239,165		(103,989)
Decrease/(increase) in deferred inflows of resources - pensions		11,565		19,385
Decrease/(increase) in deferred inflows of resources - OPEB		(327,288)		-
Payment of debt principal		157,142		157,142
Change in accrued compensated absences		9,347		(14,828)
Change in net position		<u>\$ 154,709</u>		<u>\$ 439,068</u>

CITY OF GREENVILLE, NORTH CAROLINA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF FUND NET POSITION

Schedule G-1

JUNE 30, 2019

	<u>Vehicle Replacement Fund</u>	<u>Health Insurance Fund</u>	<u>Fleet Maintenance Fund</u>	<u>Facilities Improvement Fund</u>	<u>Total</u>
Assets:					
Current Assets:					
Cash, cash equivalents, and investments	\$ 1,334,466	\$ 4,882,712	\$ -	\$ 2,029,778	\$ 8,246,956
Accounts receivable	-	33,040	4,645	-	37,685
Due from other funds	-	53,743	-	-	53,743
Prepaid items	-	-	214,132	-	214,132
Due from other governments	-	-	1,000	-	1,000
Inventories	-	-	-	-	-
Restricted cash, cash equivalents, and investments	-	3,234,189	-	-	3,234,189
Total current assets	<u>1,334,466</u>	<u>8,203,684</u>	<u>219,777</u>	<u>2,029,778</u>	<u>11,787,705</u>
Noncurrent Assets:					
Net pension asset restricted	-	-	-	-	-
Construction in process	2,591,340	-	-	-	2,591,340
Other capital assets, net	13,488,164	73,817	-	778,806	14,340,787
Total noncurrent assets	<u>16,079,504</u>	<u>73,817</u>	<u>-</u>	<u>778,806</u>	<u>16,932,127</u>
Total assets	<u>17,413,970</u>	<u>8,277,501</u>	<u>219,777</u>	<u>2,808,584</u>	<u>28,719,832</u>
Deferred outflows of resources - pensions	-	-	305,298	-	305,298
Deferred outflows of resources - OPEB	-	-	45,401	-	45,401
Total deferred outflows of resources	<u>-</u>	<u>-</u>	<u>350,699</u>	<u>-</u>	<u>350,699</u>
Liabilities:					
Current Liabilities:					
Accounts payable	293,143	1,859,937	178,841	161,371	2,493,292
Due to other funds	947	-	1,074,598	-	1,075,545
Total current liabilities	<u>294,090</u>	<u>1,859,937</u>	<u>1,253,439</u>	<u>161,371</u>	<u>3,568,837</u>
Noncurrent Liabilities:					
Net OPEB Liability	-	-	1,311,838	-	1,311,838
Net Pension Liability	-	-	394,756	-	394,756
Total noncurrent liabilities	<u>-</u>	<u>-</u>	<u>1,706,594</u>	<u>-</u>	<u>1,706,594</u>
Total liabilities	<u>294,090</u>	<u>1,859,937</u>	<u>2,960,033</u>	<u>161,371</u>	<u>5,275,431</u>
Deferred inflows of resources - pensions	-	-	18,877	-	18,877
Deferred inflows of resources - OPEB	-	-	180,638	-	180,638
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>199,515</u>	<u>-</u>	<u>199,515</u>
Net Position:					
Net investment in capital assets	16,079,504	73,817	-	778,806	16,932,127
Unrestricted	1,040,376	6,343,747	(2,589,072)	1,868,407	6,663,458
Total net position	<u>\$ 17,119,880</u>	<u>\$ 6,417,564</u>	<u>\$ (2,589,072)</u>	<u>\$ 2,647,213</u>	<u>\$ 23,595,585</u>

INTERNAL SERVICE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION

YEAR ENDED JUNE 30, 2019

	Vehicle Replacement Fund	Health Insurance Fund	Fleet Maintenance Fund	Facilities Improvement Fund	Total
Operating Revenues:					
Charges for services	\$ 3,791,258	\$ 12,594,190	\$ 4,999,831	\$ -	\$ 21,385,279
Other operating revenues	208,663	6,793	-	10,426	225,882
Total operating revenues	<u>3,999,921</u>	<u>12,600,983</u>	<u>4,999,831</u>	<u>10,426</u>	<u>21,611,161</u>
Operating Expenses:					
Administration	-	1,180,601	-	-	1,180,601
Operations and maintenance	109,146	-	3,330,356	1,611,476	5,050,978
Salaries and benefits	-	-	1,724,939	-	1,724,939
Depreciation	2,754,872	3,433	-	74,252	2,832,557
Claims and payments to third party administrators	-	10,117,084	-	-	10,117,084
Total operating expenses	<u>2,864,018</u>	<u>11,301,118</u>	<u>5,055,295</u>	<u>1,685,728</u>	<u>20,906,159</u>
Operating income (loss) before contributions and transfers	<u>1,135,903</u>	<u>1,299,865</u>	<u>(55,464)</u>	<u>(1,675,302)</u>	<u>705,002</u>
Transfers In and Capital Contributions:					
Transfers from other funds	250,000	-	-	1,491,000	1,741,000
Total transfers in and capital contributions	<u>250,000</u>	<u>-</u>	<u>-</u>	<u>1,491,000</u>	<u>1,741,000</u>
Change in net position	1,385,903	1,299,865	(55,464)	(184,302)	2,446,002
Net Position:					
Net position, beginning of year – July 1	<u>15,733,977</u>	<u>5,117,699</u>	<u>(2,533,608)</u>	<u>2,831,515</u>	<u>21,149,583</u>
Net position, end of year – June 30	<u>\$ 17,119,880</u>	<u>\$ 6,417,564</u>	<u>\$ (2,589,072)</u>	<u>\$ 2,647,213</u>	<u>\$ 23,595,585</u>

CITY OF GREENVILLE, NORTH CAROLINA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS

Schedule G-3

YEAR ENDED JUNE 30, 2019

	Vehicle Replacement Fund	Health Insurance Fund	Fleet Maintenance Fund	Facilities Improvement Fund	Total
Cash Flows from Operating Activities:					
Cash received from customers	\$ 3,841,451	\$ 12,655,495	\$ 4,994,777	\$ 10,426	\$ 21,502,149
Cash paid to vendors	-	(11,450,205)	(3,317,894)	(1,452,237)	(16,220,336)
Cash paid to employees	-	-	(1,683,073)	-	(1,683,073)
Net cash provided (used) by operating activities	<u>3,841,451</u>	<u>1,205,290</u>	<u>(6,190)</u>	<u>(1,441,811)</u>	<u>3,598,740</u>
Cash Flows from Noncapital Financing Activities:					
Transfers from other funds	250,000	-	-	1,491,000	1,741,000
Repayments to (from) other funds	947	5,053	6,190	-	12,190
Net cash provided (used) by noncapital financing activities	<u>250,947</u>	<u>5,053</u>	<u>6,190</u>	<u>1,491,000</u>	<u>1,753,190</u>
Cash Flows from Capital and Related Financing Activities:					
Acquisition and construction of capital assets	(7,150,056)	-	-	-	(7,150,056)
Net cash used by capital and related financing activities	<u>(7,150,056)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(7,150,056)</u>
Net increase in cash and cash equivalents	(3,057,658)	1,210,343	-	49,189	(1,798,126)
Cash and Cash Equivalents					
Beginning of year – July 1	4,392,124	6,906,558	-	1,980,589	13,279,271
End of year – June 30	<u>\$ 1,334,466</u>	<u>\$ 8,116,901</u>	<u>\$ -</u>	<u>\$ 2,029,778</u>	<u>\$ 11,481,145</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:					
Operating income (loss)	\$ 1,135,903	\$ 1,299,865	\$ (55,464)	\$ (1,675,302)	\$ 705,002
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Depreciation	2,754,872	3,433	-	74,252	2,832,557
Change in assets and liabilities:					
(Increase) decrease in accounts receivable	-	54,512	(5,054)	-	49,458
Change in deferred outflow of resources - pensions	-	-	(110,101)	-	(110,101)
Change in deferred outflow of resources - OPEB	-	-	(20,074)	-	(20,074)
Increase in prepaids	-	-	-	-	-
Change in net pension liability	-	-	129,787	-	129,787
Change in net OPEB liability	-	-	(132,001)	-	(132,001)
Change in deferred inflows of resources - pensions	-	-	(6,383)	-	(6,383)
Change in deferred inflows of resources - OPEB	-	-	180,638	-	180,638
Change in accounts payable	(49,324)	(152,520)	12,462	159,239	(30,143)
Net cash provided (used) by operating activities	<u>\$ 3,841,451</u>	<u>\$ 1,205,290</u>	<u>\$ (6,190)</u>	<u>\$ (1,441,811)</u>	<u>\$ 3,598,740</u>

VEHICLE REPLACEMENT – INTERNAL SERVICE FUNDS

SCHEDULE OF REVENUES AND EXPENDITURES – FINANCIAL PLAN AND ACTUAL (NON-GAAP)

YEAR ENDED JUNE 30, 2019

	<u>Financial Plan</u>	<u>Actual</u>	<u>Variance Positive/ Negative</u>
Operating Revenues:			
Charges for services	\$ 3,803,701	\$ 3,791,258	\$ (12,443)
Other operating revenues	278,460	208,663	(69,797)
Total operating revenues	<u>4,082,161</u>	<u>3,999,921</u>	<u>(82,240)</u>
Operating Expenditures:			
Capital outlay	<u>7,445,733</u>	<u>7,259,202</u>	186,531
Total operating expenditures			
Revenues over (under) expenditures	<u>(3,363,572)</u>	<u>(3,259,281)</u>	<u>104,291</u>
Other Financing Sources (Uses):			
Fund balance appropriated	3,113,572	-	(3,113,572)
Transfers from other funds	<u>250,000</u>	<u>250,000</u>	-
Total other financing sources (uses)	<u>3,363,572</u>	<u>250,000</u>	<u>(3,113,572)</u>
Revenues and other financing sources (uses) under expenditures and other financing uses	<u>\$ -</u>	<u>(3,009,281)</u>	<u>\$ (3,009,281)</u>
Reconciliation from Financial Plan Basis (Modified Accrual) to Full Accrual:			
Depreciation		(2,754,871)	
Capital outlay		<u>7,150,055</u>	
Change in net position		<u>\$ 1,385,903</u>	

CITY OF GREENVILLE, NORTH CAROLINA

Schedule G-5

HEALTH INSURANCE – INTERNAL SERVICE FUNDS

SCHEDULE OF REVENUES AND EXPENDITURES – FINANCIAL PLAN AND ACTUAL (NON-GAAP)

YEAR ENDED JUNE 30, 2019

	<u>Financial Plan</u>	<u>Actual</u>	<u>Variance Positive/ Negative</u>
Operating Revenues:			
Charges for services	\$ 13,336,901	\$ 12,594,190	\$ (742,711)
Other operating revenues	-	6,793	6,793
Total operating revenues	<u>13,336,901</u>	<u>12,600,983</u>	<u>(735,918)</u>
Operating Expenditures:			
Administration	764,555	1,180,601	(416,046)
Capital outlay	-	-	-
Payment to third party administrator	12,798,045	10,117,084	2,680,961
Total operating expenditures	<u>13,562,600</u>	<u>11,297,685</u>	<u>2,264,915</u>
Revenues over (under) expenditures	<u>(225,699)</u>	<u>1,303,298</u>	<u>1,528,997</u>
Other Financing Sources (Uses):			
Appropriated fund balance	225,699	-	(225,699)
Total other financing sources (uses)	<u>225,699</u>	<u>-</u>	<u>(225,699)</u>
Revenues and other financing sources (uses) under expenditures and other financing uses	<u>\$ -</u>	<u>1,303,298</u>	<u>\$ 1,303,298</u>
Reconciliation from Financial Plan Basis (Modified Accrual) to Full Accrual:			
Depreciation		<u>(3,433)</u>	
Change in net position		<u>\$ 1,299,865</u>	

DRAFT

FLEET MAINTENANCE – INTERNAL SERVICE FUNDS

SCHEDULE OF REVENUES AND EXPENDITURES – FINANCIAL PLAN AND ACTUAL (NON-GAAP)

YEAR ENDED JUNE 30, 2019

	<u>Financial Plan</u>	<u>Actual</u>	<u>Variance Positive/ Negative</u>
Operating Revenues:			
Charges for services	\$ 4,431,156	\$ 4,999,831	\$ 568,675
Total operating revenues	<u>4,431,156</u>	<u>4,999,831</u>	<u>568,675</u>
Operating Expenditures:			
Salaries and benefits	1,504,691	1,683,073	(178,382)
Operating and maintenance	2,915,473	3,305,939	(390,466)
Capital outlay	<u>31,008</u>	<u>24,417</u>	<u>6,591</u>
Total operating expenditures	<u>4,451,172</u>	<u>5,013,429</u>	<u>(562,257)</u>
Revenues over (under) expenditures	<u>(20,016)</u>	<u>(13,598)</u>	<u>6,418</u>
Other Financing Sources (Uses):			
Appropriated fund balance	20,016	-	(20,016)
Transfer to other funds	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>20,016</u>	<u>-</u>	<u>(20,016)</u>
Revenues and other financing sources (uses) over expenditures and other financing uses	<u>\$ -</u>	<u>(13,598)</u>	<u>\$ (13,598)</u>
Reconciliation from Financial Plan Basis (Modified Accrual) to Full Accrual:			
Increase in deferred outflows of resources - pensions		110,101	
Increase in deferred outflows of resources - OPEB		20,074	
Increase in net pension liability		(129,787)	
Increase in net OPEB liability		132,001	
Decrease in deferred inflows of resources - pensions		6,383	
Decrease in deferred inflows of resources - OPEB		<u>(180,638)</u>	
Change in net position		<u>\$ (55,464)</u>	

FACILITIES IMPROVEMENT – INTERNAL SERVICE FUNDS

SCHEDULE OF REVENUES AND EXPENDITURES – FINANCIAL PLAN AND ACTUAL (NON-GAAP)

YEAR ENDED JUNE 30, 2019

	<u>Financial Plan</u>	<u>Actual</u>	<u>Variance Positive/ Negative</u>
Operating Revenues:			
Charges for services	\$ -	\$ -	\$ -
Other operating revenues	-	10,426	10,426
Total operating revenues	<u>-</u>	<u>10,426</u>	<u>10,426</u>
Operating Expenditures:			
Capital outlay	4,098,851	1,611,476	2,487,375
Total operating expenditures	<u>4,098,851</u>	<u>1,611,476</u>	<u>2,487,375</u>
Revenues over (under) expenditures	<u>(4,098,851)</u>	<u>(1,601,050)</u>	<u>2,497,801</u>
Other Financing Sources (Uses):			
Appropriated fund balance	2,607,851	-	(2,607,851)
Transfers to other funds	-	-	-
Transfers from other funds	1,491,000	1,491,000	-
Total other financing sources (uses)	<u>4,098,851</u>	<u>1,491,000</u>	<u>(2,607,851)</u>
Revenues and other financing sources (uses) under expenditures and other financing uses	<u>\$ -</u>	<u>(110,050)</u>	<u>\$ (110,050)</u>
Reconciliation from Financial Plan Basis (Modified Accrual) to Full Accrual:			
Depreciation		<u>(74,252)</u>	
Change in net position		<u>\$ (184,302)</u>	

DRAFT

CITY OF GREENVILLE, NORTH CAROLINA
RED LIGHT CAMERA – AGENCY FUND
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

Schedule H-1

YEAR ENDED JUNE 30, 2019

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>Ending Balance</u>
Assets:				
Cash and cash equivalents	\$ -	\$ 1,818,263	\$ (1,660,927)	\$ 157,336
Liabilities:				
Accounts payable	\$ -	\$ 1,818,263	\$ (1,660,927)	\$ 157,336

DRAFT



City of Greenville, North Carolina

Meeting Date: 1/9/2020
Time: 6:00 PM

Title of Item: Resolution Approving an Exchange of Property with POBO, LLC

Explanation: **Abstract:** City staff will present a resolution for the exchange of City-owned property located on Bayswater Road for other properties owned by POBO, LLC also located on Bayswater Road. One portion of property to be acquired by the City as part of this exchange will serve as the future location of the southside Fire-Rescue station. A separate portion of property to be acquired as part of the exchange will be a large stormwater retention pond serving the Bayswater Road area that will double as a park area for the Bayswater community and other surrounding communities.

Explanation: City staff is proposing an exchange of property whereby the City will receive a tract of land identified as tax parcel 82543 that is located on Bayswater Road and is owned by POBO, LLC. Parcel 82543 is approximately 6 acres and has an appraised value of \$1,701,700. Parcel 82543 will serve as the future site of the southside Fire-Rescue station, for which the City will begin design upon the exchange of the property.

The exchange of parcel 82543 will reserve an easement on the tract to access a cell tower at tax parcel 84010.

As part of the exchange, the City will also receive a stormwater retention pond that is located on Bayswater Road and is also owned by POBO, LLC. The stormwater pond is located on a portion of tax parcel 74327 and 08092. The stormwater retention pond to be acquired by the City will double as a park area for the Bayswater community and other surrounding communities.

In exchange, the City will convey a City-owned tract of land identified as tax parcel 79548, which is located on Bayswater Road. Parcel 79548 is approximately 1.92 acres and has an appraised value of \$710,700.

The 1.92 acres that comprise City-owned tax parcel 79548 were appraised at \$8.50 per square foot. Approximately 3.0 acres of the 6.0 acres that comprise POBO tax parcel 82543 were also appraised at \$8.50 per square foot. As a result, the City is receiving full consideration for the property being exchanged with POBO. The City will incur

annual costs related to the stormwater retention pond including routine maintenance and environmental testing. Such costs will be absorbed into the City's annual operating budget.

Per the agreed upon structure of the transaction, the City will convey tax parcel 79548 to POBO, LLC and receive additional consideration of \$480,000 cash from POBO, LLC. In exchange, the City will receive tax parcel 82543 from POBO, LLC and pay additional consideration of \$480,000 cash to POBO, LLC.

In order to complete the exchange transaction, POBO has agreed to the following terms:

- a) POBO will install a five foot sidewalk around the perimeter of the stormwater retention pond, and
- b) POBO will install lighting and a gazebo, with the materials and exact placement to be approved by the City prior to installation, and
- c) POBO will complete all work in a manner that does not impair or reduce the capacity of the resulting pond lot to serve the stormwater requirements of the Firetower Junction development as set forth in the Stormwater Management Plan previously submitted for the development thereof.

The exchange procedure involves City Council adopting a resolution authorizing the exchange upon 10 days' public notice. The notice was published on or before December 30, 2019. A public hearing is not required. Attached is the exchange resolution being requested for approval.

Fiscal Note:

City receiving the parcels indicated and no longer owning the other parcel. There will be annual maintenance costs associated with the stormwater pond that will be absorbed into the City's annual operating budget.

The City will convey tax parcel 79548 to POBO, LLC and receive additional consideration of \$480,000 cash from POBO, LLC. In exchange, the City will receive tax parcel 82543 from POBO, LLC and pay additional consideration of \$480,000 cash to POBO, LLC.

Recommendation:

Staff recommends that City Council adopt the resolution authorizing the exchange of property with POBO, LLC.

ATTACHMENTS:

- ▢ **RESOLUTION_APPROVING_AN_EXCHANGE_OF_PROPERTY_WITH_POBO, LLC_1120821**
- ▢ **Property_Exchange_Agreement_-_Firetower_Junction_-_POBO_1121492**
- ▢ **Property Map**

RESOLUTION NO. - 20
RESOLUTION APPROVING AN EXCHANGE OF
PROPERTY WITH POBO, LLC

WHEREAS, the City owns a tract of land which is approximately 2 acres, (Tax Parcel 79548), and further identified as Block B, Lot 2 on the map entitled Firetower Junction recorded in MB 72, Page 129;

WHEREAS, POBO, LLC (“POBO”) owns a 6 acre tract of land (Tax Parcel 82543) and further identified as Block B, Lot 4B on the map entitled Firetower Junction recorded in MB 78, Page 156, and POBO owns a stormwater retention and management facility (“facility”) and such facility sits upon a portion of Tax Parcel 86004 and Tax Parcel 86003 and further identified as Block A, Lot 8, Section 1 on the map entitled Firetower Junction recorded in MB 85, Page 21;

WHEREAS, the City (through its City Council) and POBO wish to exchange the above described properties;

WHEREAS, public notice of the intent of the City Council to authorize an exchange of real property at a regular meeting was published as required by law;

WHEREAS, the City Council has determined that the City of Greenville will receive a full and fair consideration for its property in the exchange; and

WHEREAS, N. C. Gen. Stat. § 160A-271 authorizes the exchange of real property by the City of Greenville;

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Greenville that:

The exchange of property by and between the City of Greenville and POBO, LLC, is hereby approved, said exchange involving the City conveying Tax Parcel 79548, which is approximately 2 acres located on Bayswater Road and having a value of approximately \$710,700 for which the City will receive additional consideration of \$480,000 cash from POBO, in exchange for Tax Parcel 82543 which is approximately 6 acres located on Bayswater Road and having a value of approximately \$1,701,700 for which the City will pay additional consideration of \$480,000 cash to POBO.

In addition, POBO will convey a stormwater retention and management facility (“facility”) and such facility sits upon that plat recorded in MB 85, Page 21, Pitt County Registry, (being a portion of Tax Parcel 86004 and Tax Parcel 86003), such facility having been subdivided and made separate parcels for purposes of this exchange with the City.

POBO will retain an access easement on Parcel 82543 for the purpose of accessing a cell tower (identified as Tax Parcel 84010) which is located on Parcel 82543.

Either the Mayor or City Manager is authorized to execute the appropriate instruments necessary to carry out the exchange.

This the 9th day of January, 2020.

P.J. Connelly, Mayor

ATTEST:

Valerie Shiuwegar, City Clerk

**NORTH CAROLINA
PITT COUNTY**

PROPERTY EXCHANGE AGREEMENT

THIS PROPERTY EXCHANGE AGREEMENT ("Agreement") is made as of January 9, 2020 by and between **City of Greenville**, a body politic and corporate organized under the laws of the State of North Carolina ("City"), whose address is 201 West Fifth Street, Greenville, NC 27835 and **POBO, LLC**, a NC limited liability company ("POBO"), whose address is 3933 Mobley's Bridge Road, Grimesland, NC 27837, who for valuable consideration received, agree as follows. This Agreement is effective upon the date first written above ("Effective Date").

Whereas, the City is the owner of that certain real property identified as Block B, Lot 2 on the map entitled Firetower Junction recorded in MB 72, Page 129, a copy of which is attached hereto as Exhibit A ("Plat A");

Whereas, POBO is the owner of that certain real property identified as Block B, Lot 4B on the map entitled Firetower Junction recorded in MB 78, Page 156, a copy of which is attached hereto as Exhibit B ("Plat B");

Whereas, POBO is the owner of that certain real property identified as Block A, Lot 8, Section 1 of Firetower Junction and being Pitt County Tax Parcels 86004 and 86003 wherein lies a stormwater retention and management facility, being more particularly shown on the map entitled Firetower Junction recorded in MB 85, Page 21, a copy of which is attached hereto as Exhibit C ("Plat C");

Whereas, in order to promote development in the community and use the properties in the most efficient and effective manner, POBO and the City desire to exchange ownership of the hereinabove described parcels in accordance with the terms and conditions herein;

NOW, THEREFORE, in consideration of the mutual covenants, promises, and conditions herein set forth and other good and valuable consideration, the receipt and legal sufficiency of which is hereby acknowledged, the parties hereto, intending to be legally bound hereby, agree as follows:

1. **Subdivision, Recombination and Improvement of Property**. POBO shall, at its sole expense, survey, subdivide and recombine the properties shown on Plat C in order to place the entire stormwater management facility within the boundaries of a single new and separate tax parcel (the "Pond Lot"). This survey, subdivision and recombination shall be in accordance with direction from City such that the resulting parcel is suitable to accommodate a pedestrian sidewalk and fence around the entire stormwater facility and is otherwise acceptable to the City in its discretion for passive public recreation purposes. The new plat for the Pond Lot shall identify all properties served by the stormwater facility and shall include the stormwater run-off calculations for each such property. Further, POBO shall do the following with respect to the Pond Lot, all of which shall be completed within ninety (90) days after closing and shall be in all respects acceptable to the City in its discretion:

- (a) install a pedestrian concrete sidewalk that is five (5) feet wide and that will encircle the entire stormwater facility, the exact placement thereof to be approved by the City prior to construction;
- (b) install lighting and a gazebo, the materials and exact placement of which to be approved by the City prior to installation;
- (c) complete all work in a manner that does not impair or reduce the capacity of the resulting Pond Lot to serve the stormwater requirements of the Firetower Junction development as set forth in the Stormwater Management Plan previously submitted for the development thereof.

2. **Property and Monetary Exchange.** The City hereby agrees to convey and POBO hereby agrees to accept all of the City's right, title and interest in Lot 2. In addition, POBO agrees to pay the City cash at Closing in the sum of Four Hundred Eighty Thousand Dollars (\$480,000.00). POBO hereby agrees to convey and the City hereby agrees to accept all of POBO's right, title and interest in Lot 4B and in the Pond Lot. In addition, City agrees to pay POBO cash at Closing in the sum of Four Hundred Eighty Thousand Dollars (\$480,000.00).

3. **Consideration.** The City and POBO acknowledge and agree that, after the improvements contemplated by this Agreement, the value of the property being conveyed to the City, minus the cost to the City for its future obligations for maintenance of the stormwater facility, is greater than the value of the property being conveyed by the City, and therefore, the exchange of the parcels, including the exchange of cash consideration, is full and fair consideration for the parcels each shall convey.

4. **Title.**

- (a) **Lot 4B.** At Closing, POBO shall convey to the City fee simple title to the Property by general warranty deed, free and clear of defects or encumbrances, except for any encumbrances permitted by the City as further described on Exhibit D attached hereto and incorporated by reference. POBO shall satisfy at Closing any lien or unpaid delinquent taxes, deeds of trust, contractor's or materialmen's liens and any other liens that encumber Lot 4B, except the lien of property taxes for the year of Closing, which shall be prorated at Closing. It is acknowledged by the City that Lot 4B is encumbered by an access easement serving the cell tower parcel identified as Pitt County Tax Parcel 84010.
- (b) **Pond Lot.** At Closing, POBO shall convey to the City fee simple title to the Property by general warranty deed, free and clear of defects or encumbrances, except for any encumbrances permitted by the City as further described on Exhibit E attached hereto and incorporated by reference. POBO shall satisfy at Closing any lien or unpaid delinquent taxes, deeds of trust, contractor's or materialmen's liens and any other liens that encumber the Pond Lot, except the lien of property taxes for the year of Closing, which shall be prorated at Closing.
- (c) **Lot 2.** At Closing, the City shall convey to POBO fee simple title to the Property by general warranty deed, free and clear of defects or

encumbrances, subject to the Covenants and Restrictions as further described on Exhibit F attached hereto and incorporated by reference. The City shall satisfy at Closing any lien or unpaid delinquent taxes, deeds of trust, contractor's or materialmen's liens and any other liens that encumber Lot 2, except the lien of property taxes for the year of Closing, which shall be prorated at Closing.

5. **Closing Documents.**

- (a) **City's Delivery.** At Closing, the City shall deliver to POBO the following:
- (i) An executed general warranty deed conveying Lot 2 to POBO.
 - (ii) An executed affidavit regarding liens establishing that there are no lien claims of mechanics, laborers and materialmen on Lot 2.
 - (iii) An executed settlement statement.
 - (iv) An executed Non-foreign Affidavit.
 - (v) Evidence of the City's authority to complete the transaction contemplated herein.
 - (vi) The purchase price of Four Hundred Eighty Thousand and 00/100 Dollars (\$480,000.00).
- (b) **POBO's Delivery.** At Closing, the POBO shall deliver to City the following:
- (i) An executed general warranty deed conveying Lot 4B and the Pond Lot to the City.
 - (iii) An executed affidavit regarding liens establishing that there are no lien claims of mechanics, laborers and materialmen on Lot 4B or the Pond Lot.
 - (iv) An executed settlement statement.
 - (v) An executed Non-foreign Affidavit.
 - (vi) Evidence of POBO's authority to complete the transaction contemplated herein.
 - (vii) An amendment to the restrictive covenants affecting the Pond Lot approving the conveyance of the Pond Lot to the City which has been executed by all affected property owners and in form satisfactory to the City.
 - (viii) The purchase price of Four Hundred Eighty Thousand and 00/100 Dollars (\$480,000.00).

6. **Closing and Closing Date.** The Closing shall be on or before January 31, 2019 unless extended in writing by the parties. Grantees shall be entitled to possession at Closing.

7. **Representations, Warranties and Covenants of the City.**

- (a) The City represents, warrants and agrees that:
- (i) To the best of the City's knowledge, the City has not received any written notice from any governmental body having jurisdiction

asserting the existence of any violations of any applicable laws with respect to Lot 2 and

- (ii) The City has good and marketable title to Lot 2 and the right to convey same consistent with the terms of this Agreement; and
- (iii) The City represents and warrants that, to the City's knowledge, as of the Execution Date that Lot 2 is free of known or identified Hazardous Materials, no Hazardous Materials have ever been produced or disposed upon Lot 2, no Release has occurred on Lot 2 and Hazardous Materials have not migrated to Lot 2; Lot 2 is in compliance with all Environmental Laws; Lot 2 is not subject to any Environmental Liability, threatened Environmental Liability or alleged Environmental Liability; and Lot 2 has not received notice of any violation of Environmental Laws affecting Lot 2.

(b) The City shall:

- (i) Promptly deliver to POBO copies of any notice received by the City after the Effective Date regarding all actions, suits, and other proceedings affecting the Lot 2, or the use, possession or occupancy thereof which may adversely affect POBO or Lot 2; and
- (ii) Promptly deliver to POBO copies of notices received by the City after the Effective Date of releases of toxic substances or any actual contamination of Lot 2 or any portion thereof given by or on behalf of any Federal, state or local agency.

8. **Representations, Warranties and Covenants of POBO.**

(a) POBO represents, warrants and agrees that:

- (i) To the best of POBO's knowledge, POBO has not received any written notice from any governmental body having jurisdiction asserting the existence of any violations of any applicable laws with respect to either Lot 4B or the Pond Lot; and
- (ii) POBO has good and marketable title to Lot 4B and the Pond Lot and the right to convey same consistent with the terms of this Agreement; and
- (iii) POBO represents and warrants that, to POBO's knowledge, as of the Execution Date that Lot 4B and the Pond Lot are free of known or identified Hazardous Materials, no Hazardous Materials have ever been produced or disposed upon either lot, no Release has occurred on either lot and Hazardous Materials have not migrated to either lot; both lots are in compliance with all Environmental Laws; neither lot is subject to any Environmental Liability, threatened Environmental Liability or alleged Environmental Liability; and neither lot has

received notice of any violation of Environmental Laws affecting either lot.

(b) POBO shall:

- (i) Promptly deliver to the City copies of any notice received by POBO after the Effective Date regarding all actions, suits, and other proceedings affecting either Lot 4B or the Pond Lot, or the use, possession or occupancy thereof which may adversely affect the City, Lot 4B or the Pond Lot; and
- (ii) Promptly deliver to the City copies of notices received by POBO after the Effective Date of releases of toxic substances or any actual contamination of either Lot 4B or the Pond Lot or any portion thereof given by or on behalf of any Federal, state or local agency.

9. **Taxes, Closing Costs, Etc.** Taxes and assessments for the current calendar year shall be prorated at Closing. All costs associated with the conveyance of the Lots and closing of this transaction shall be paid as is customary in commercial transactions. Any cost and/or fees incurred by the City or POBO in executing this Agreement shall be borne by the respective party incurring such cost and/or fee. Each party shall pay their own respective attorney fees.

10. **Oral Agreements and Representations.** This Agreement represents the final and complete expression of the parties hereto with respect to the subject matter hereof. There are no oral or other agreements, including but not limited to any representations or warranties, which modify or affect this Agreement.

11. **Survival.** If any provision or indemnity herein contained which by its nature and effect is required to be observed, kept or performed after the Closing, it shall survive the Closing and remain binding upon and for the benefit of the parties herein until fully observed, kept or performed.

12. **Brokers.** The City and POBO each represent to the other that they have not dealt with any real estate broker in connection with the negotiations leading to this Agreement.

13. **Counterparts/Facsimile.** This Agreement may be executed in any number of counterparts, each of which shall be deemed an original, but all of which shall constitute one and the same instrument. A facsimile signature to this Agreement and to any amendments thereto may be deemed an original and all purposes.

14. **Governing Law.** This Agreement shall be governed by and construed in accordance with the laws of the State of North Carolina.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the dates set forth below.

The City of Greenville

By: _____

POBO, LLC

By: _____
Managing Member

Exhibit A

Lot 2 -- Plat A

Exhibit B

Lot 4B -- Plat B

Exhibit C

Stormwater Facility Lots -- Plat C

Exhibit D

Lot 4B – Permitted Encumbrances

Access easement to serve the cell tower parcel identified as Pitt County Tax Parcel 84010.

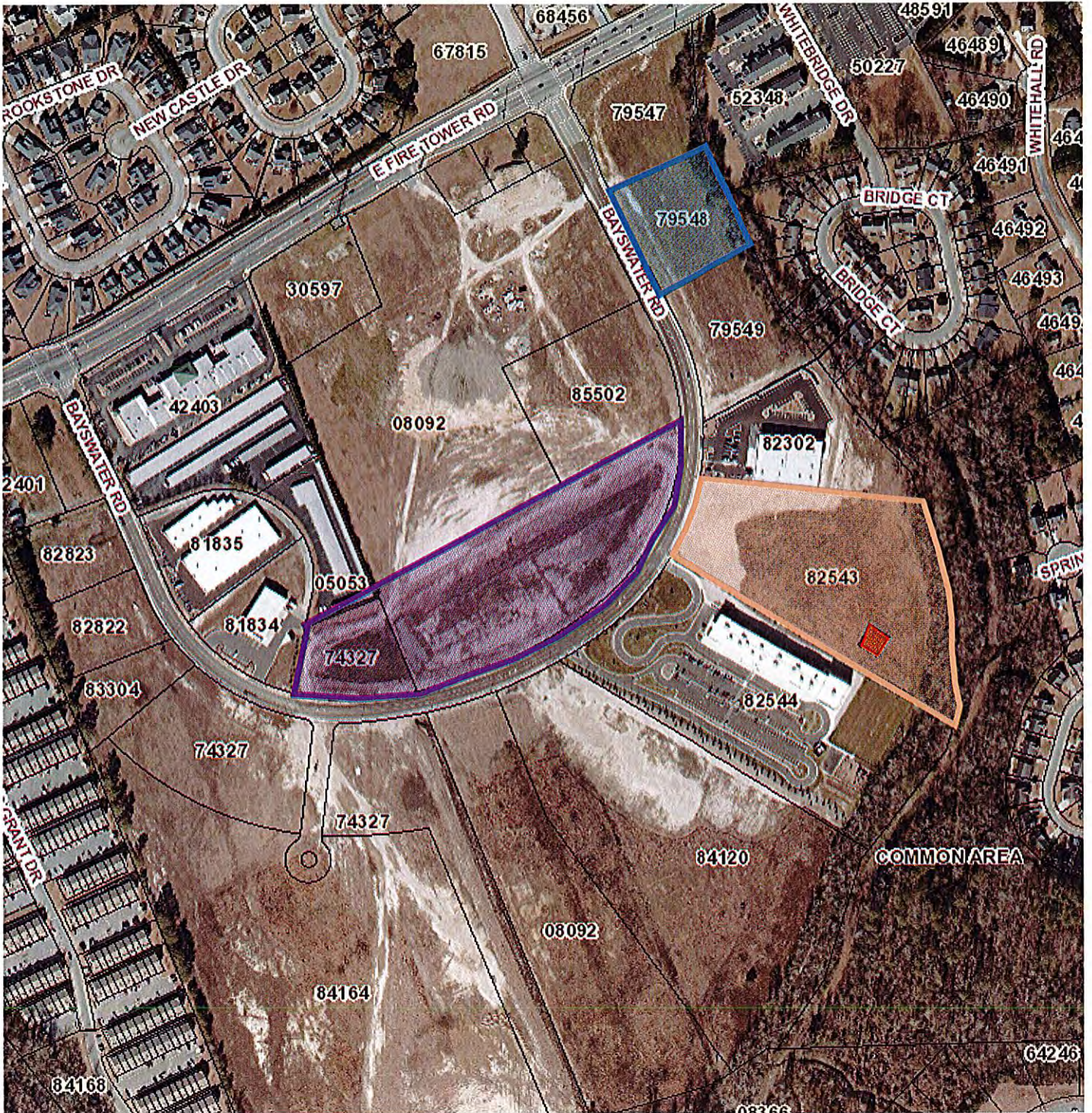
Exhibit E




Pond Lot – Permitted Encumbrances

Exhibit F

Lot 2 – Permitted Encumbrances

City of Greenville
Attachment A: Proposed Property Exchange with POBO, LLC



-  Parcel 79548: City of Greenville
-  Parcel 82543: POBO, LLC
-  Parcels 74327 and 08092: POBO, LLC

