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# **City of Greenville Operating Budget**

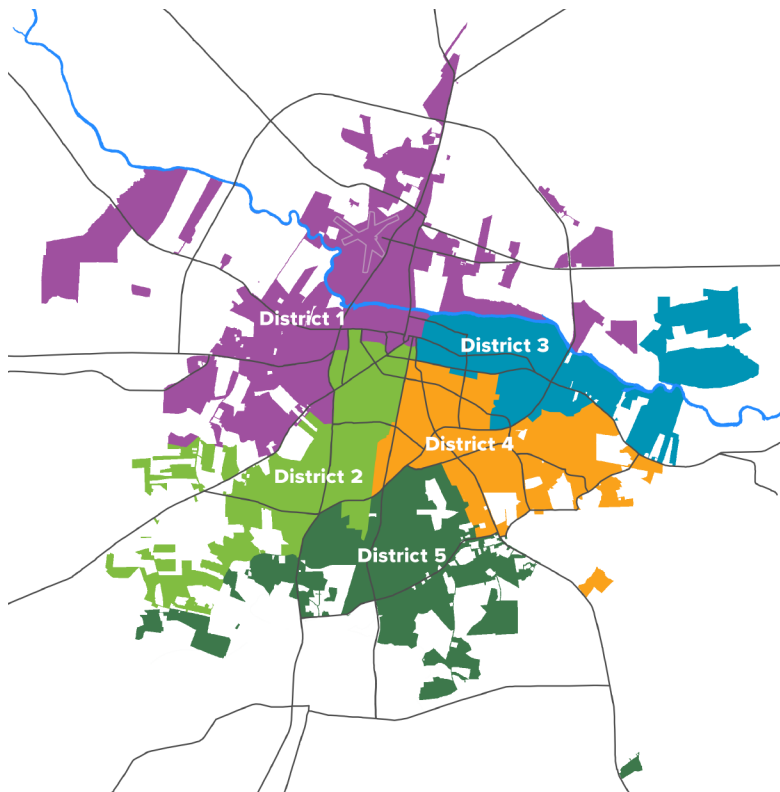
Fiscal Year 2025–2026



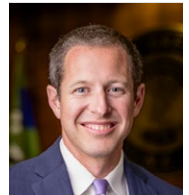
## CITY OFFICIALS

Greenville has been governed by the council-manager governmental structure since 1953. Under this form of government, the City Council, which is elected by the people, is the final authority on policy matters relating to Greenville's government. The City Council employs a professional City Manager to handle the day-to-day management and operations of the city.

The Mayor and City Council are the governing body of the City. The Mayor acts as the official head of the government and spokesperson for the Council. The Mayor presides at all City Council meetings and signs all documents authorized by the Council. The Mayor Pro-Tem is selected by each newly-elected Council. This person assumes mayoral duties in the absence of the Mayor. The Mayor and City Council are responsible for establishing general policies for the operation of the City as well as appointing the City Manager, City Attorney, City Clerk, and members of the volunteer Boards and Commissions. The Council enacts ordinances, resolutions, and orders; adopts the annual budget; approves the financing of all City operations; and authorizes contracts on behalf of the City.



**P.J. Connelly**  
Mayor



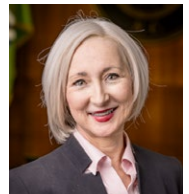
**Monica Daniels**  
Mayor Pro-Tem  
District 1



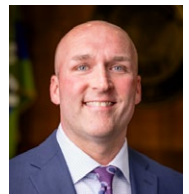
**Tonya Foreman**  
District 2



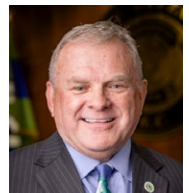
**Marion Blackburn**  
District 3



**Matt Scully**  
District 4



**Les Robinson**  
District 5



**Portia Willis**  
At-Large





# Our Mission

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

# Our Vision

The City of Greenville will be vibrant, healthy caring, innovative and inclusive communities and neighborhoods with first-class arts, cultural, recreational and transportation opportunities, a thriving urban core, an entrepreneurial business climate, and top quality medical and educational institutions.

# Our Values

## **TEAMWORK**

We will work together in a shared responsibility of service.

## **INTEGRITY**

We will be truthful and dependable in all actions.

## **RESPECT**

We will value all people for their thoughts, opinions, and diversity.

## **PROFESSIONALISM**

We will be professional, innovative, and efficient in our work..

## **FAIRNESS AND EQUITY**

We will practice fairness and equity in all decisions.

## **ACCOUNTABILITY**

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

## **COMMITMENT TO SERVICE AND EXCELLENCE**

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



## Executive Staff

Michael Cowin, CPA  
Ken Graves, MA  
Dené Alexander, JD  
Valerie Shiuwegar  
Emanuel McGirt, JD

City Manager  
Deputy City Manager  
Assistant City Manager  
City Clerk  
City Attorney

## Financial Services Staff

Jacob Joyner, CPA  
Ramona Bowser, MPA, CLGBO  
Devin Johnson, MPA  
Shyla Boskey

Director of Financial Services  
Financial Services Manager  
Financial Analyst  
Data Analyst

## Acknowledgments

The following teams, whose assistance and contributions to the annual budget development process are immeasurable, are hereby acknowledged:

Financial Services Department - Accounting, Collections, and Purchasing Divisions

Public Information Office







GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Greenville  
North Carolina**

For the Fiscal Year Beginning

**July 01, 2024**

*Christopher P. Morrell*

**Executive Director**

## Contents

CITY OFFICIALS	II
DISTINGUISHED BUDGET PRESENTATION AWARD	V
BUDGET GUIDE	VIII
<b>Introduction</b>	<b>9</b>
ORGANIZATIONAL CHART	10
BOARDS & COMMISSIONS	11
OTHER ENTITIES	12
STRATEGIC PLAN & PERFORMANCE MEASUREMENT	13
<b>Manager's Message</b>	<b>14</b>
<b>City Overview</b>	<b>20</b>
STATISTICAL INFORMATION	24
EDUCATION	27
HEALTHCARE	29
TRANSPORTATION	31
CULTURE AND RECREATION	33
<b>Budget Overview</b>	<b>36</b>
BUDGET IN BRIEF	37
FINANCIAL POLICIES	45
<b>Budget Summary</b>	<b>50</b>
BUDGET AT A GLANCE	51
CITY MANAGED FUNDS REVENUE SUMMARY	53
CITY MANAGED FUNDS EXPENDITURE SUMMARY	54
GENERAL FUND SUMMARY	55
GENERAL FUND REVENUE DETAILS	56
GENERAL FUND EXPENDITURE DETAILS	56
POSITION SUMMARY	57
BUDGET PROCESS	58
<b>General Fund</b>	<b>59</b>
MAYOR & CITY COUNCIL	61
CITY MANAGER	63
CITY CLERK	65
CITY ATTORNEY	67
FINANCIAL SERVICES	69
HUMAN RESOURCES	71
INFORMATION TECHNOLOGY	74
RECREATION & PARKS	77



<b>POLICE</b>	<b>80</b>
<b>FIRE &amp; RESCUE</b>	<b>83</b>
<b>PUBLIC WORKS</b>	<b>86</b>
<b>ENGINEERING</b>	<b>89</b>
<b>PLANNING &amp; DEVELOPMENT SERVICES</b>	<b>92</b>
<b>NEIGHBORHOOD &amp; BUSINESS SERVICES</b>	<b>95</b>

## Other Funds 98

<b>DEBT SERVICE FUND</b>	<b>99</b>
<b>PUBLIC TRANSPORTATION (TRANSIT) FUND</b>	<b>100</b>
<b>FLEET MAINTENANCE FUND</b>	<b>101</b>
<b>SANITATION FUND</b>	<b>102</b>
<b>STORMWATER FUND</b>	<b>103</b>
<b>INSPECTIONS FUND</b>	<b>104</b>
<b>HOUSING FUND</b>	<b>105</b>
<b>HEALTH INSURANCE FUND</b>	<b>106</b>
<b>VEHICLE REPLACEMENT FUND</b>	<b>107</b>
<b>FACILITIES IMPROVEMENT FUND</b>	<b>108</b>
<b>OCCUPANCY TAX FUND</b>	<b>109</b>
<b>CAPITAL RESERVE FUND</b>	<b>110</b>

## Debt & Long Range Plans 111

<b>DEBT SUMMARY</b>	<b>112</b>
<b>FUND BALANCE</b>	<b>114</b>
<b>LONG RANGE FINANCIAL PLANNING</b>	<b>115</b>

## Capital Improvements 117

<b>CAPITAL IMPROVEMENT SUMMARY</b>	<b>118</b>
<b>CAPITAL IMPROVEMENT PROJECT SUMMARY</b>	<b>120</b>

## Convention & Visitors Bureau 123

## Sheppard Memorial Library 132

## Greenville Utilities Commission 138

## Appendix 148

<b>GLOSSARY</b>	<b>149</b>
<b>CITY OF GREENVILLE BUDGET ORDINANCE</b>	<b>152</b>
<b>GREENVILLE UTILITIES COMMISSION BUDGET ORDINANCE</b>	<b>158</b>
<b>REIMBURSEMENT RESOLUTION FOR OPERATING EXPENSES</b>	<b>166</b>
<b>REIMBURSEMENT RESOLUTION FOR CAPITAL PROJECTS</b>	<b>169</b>



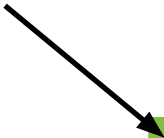


## BUDGET GUIDE

The City's budget is composed of many different funds, including enterprise funds, capital funds, and the general fund. The General Fund includes operating funds for the majority of City departments including, for example, Police, Fire, Recreation & Parks, and Planning and Development Services. Enterprise Funds includes the operating funds for Stormwater, Sanitation, and Transit. Finally, Capital Funds includes funding for capital projects. They include Recreation & Parks, Engineering, and others.

Details regarding department budgets are presented in the City's budget document. Department information includes mission, description, performance indicators, and budget highlights. An example of the budget detail is included with descriptions below to explain the format.

*There are different types of account codes within the City's budget.  
This section rolls accounts up into several different areas.*



<b>Expenditures by Type</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Original</b>	<b>2026 Adopted</b>	<b>Increase/ (Decrease)</b>
Personnel	\$ 1,969,127	\$ 2,026,269	\$ 2,407,141	\$ 2,434,867	1.15%
Operating	1,365,838	1,377,514	1,612,654	1,728,216	7.17%
Capital Outlay	-	-	-	-	-
Transfers Out	-	-	-	-	-
<b>Total Financial Services</b>	<b>\$ 3,334,965</b>	<b>\$ 3,403,783</b>	<b>\$ 4,019,795</b>	<b>\$ 4,163,083</b>	<b>3.56%</b>

### **Account Types Include the Following:**

Personnel - all salary accounts, such as part-time and full-time, and benefit accounts, such as social security, health insurance, etc.

Operating - accounts needed for departmental operating needs, such as office supplies, operational and maintenance supplies, computer leases, pest control services, professional services, organizational and development training, etc.

Capital Outlay - accounts need for departmental capital expenditures which include real property (land, buildings including fixtures and fixed equipment, structures, etc.), vehicles, and other equipment.

Transfers Out - accounts used for transferring funds from one fund to another.





# Introduction

City of Greenville Operating Budget  
Fiscal Year 2025–2026

# Citizens

## Mayor & City Council

### City Clerk

Valerie Shiuwegar

### City Manager

Michael Cowin

### City Attorney

Emanuel D. McGirt

### Deputy City Manager

Ken Graves

### Assistant City Manager

Dené Alexander

### Recreation & Parks

Don Octigan

### Public Information

Brock Letchworth

### Planning & Development

Les Everett

### Public Works

Kevin Mulligan

### Police

Chief Richard Tyndall

### Neighborhood & Business

Tiana Berryman

### Engineering

Lisa Kirby

### Fire/Rescue

Chief Brock Davenport

### Human Resources

Leah B. Futrell

### Capital Projects

Don Octigan

### Financial Services

Jacob Joyner

### Information Technology

Matt Haga

### Internal Audit

Alisha McNeil



## BOARDS & COMMISSIONS

The City of Greenville has 18 active, standing boards and commissions which are listed below along with brief descriptions of their purpose.

### **Affordable Housing Loan Committee**

Approve loans for first-time home buyer down payment assistance, home mortgages, and elderly homeowner rehabilitation loans; make recommendations to City Council regarding the purchase of land to be used for affordable housing developments, creation and set-up of loan pool mortgage agreements with other financial institutions and making changes in funding allocations by funding category.

### **Audit & Investment Committee**

Assist in developing and evaluating investment strategies and options by the staff Investment Committee in compliance with the investment guidelines in the City of Greenville's policy.

### **Board of Adjustment**

Hear and decide appeals concerning zoning issues, applications for special use permits, and requests for variances under the terms of the Zoning Ordinance.

### **Environmental Advisory Commission**

Recommend matters of environmental concern and serve as technical advisor to the City Council.

### **Firefighters Relief Fund Committee**

Administer state supplemental retirement funds for retired firemen.

### **Greenville Utilities Commission**

Supervise and control the management, operation, maintenance, improvement, and extension of public utilities.

### **Historic Preservation Commission**

Recommend to City Council properties or districts for designation as historic properties or districts.

### **Housing Authority**

Promote safe and sanitary public housing in the city.

### **Human Relations Council**

Organize and implement programs dealing with problems of human relations and promote understanding, respect, good will, and equality of opportunity for all citizens.

### **Multimodal Transportation Commission**

Advance and encourage multi-modal options for the citizens and visitors of Greenville and provide advice and recommendations to the City Council on issues related to public transportation, bicycle, and pedestrian related issues.

### **Neighborhood Advisory Board**

Act as a bridge between neighborhood associations and local government to discuss common concerns and advocate for collective solutions.

### **Pitt-Greenville Airport Authority**

Operate and maintain the jointly owned City and County Airport; establish rules and regulations for the operation of the Airport, landing field and related facilities.

### **Pitt-Greenville Convention and Visitors Authority**

Oversee the spending of the occupancy tax revenue; advise and assist in the promotion of activities and programs aiding and encouraging travel, tourism, and conventions.

### **Planning and Zoning Commission**

Act in an advisory capacity to conduct planning studies within the City and its extraterritorial areas and prepare and adopt plans for achieving objectives for future development; administer and enforce planning and zoning regulations.

### **Police Community Relations Committee**

Serve as liaison between community and police over concerns; serve as advocate for programs, ideas, and methods to improve relationships between the community and Police Department.

### **Recreation and Parks Commission**

Promote recreation and develop parks for the citizens of the City.

### **Sheppard Memorial Library Board**

Establish policies for the Library; provide and maintain adequate library buildings, grounds, and equipment.

### **Youth Council**

Make recommendations to City Council regarding issues affecting the City of Greenville, emphasizing those issues of particular interest to youth; provide leadership and guidance in matters relating to the youth of the City of Greenville, to individuals, to public and private organizations and agencies; and comment on requests made to the City Council related to the areas of particular interest to young people.



## OTHER ENTITIES

### RELATED ORGANIZATIONS

#### Greenville Housing Authority

In 1937, the United States Congress passed the United States Housing Act to provide decent homes for low-income families. The Greenville Redevelopment Commission and City Council established the Housing Authority of the City of Greenville (GHA) in May of 1961. Its principal programs and its funding are through the United States Department of Housing and Urban Development (HUD). While the Mayor & City Council appoints the seven members of the GHA's Board of Commissioners, the GHA is a quasi-government agency and a State-chartered corporation.

The GHA is committed to providing quality lease and for-sale housing opportunities by educating, training and assisting families to become self-sufficient. Additionally, the Housing Authority strives to empower individuals and families, promote independence through recognition of personal responsibility, while reducing social problems and strengthen the quality of life of residents of GHA.

The Mayor appoints one member of the seven-member board with the remainder appointed by City Council. The City's accountability does not extend beyond making these appointments.

### JOINT VENTURES

#### Convention Center

The City participated in a joint effort with the County of Pitt to purchase and develop property to be used as a convention center. Upon dissolution, the assets would be shared in proportion to each sponsor's original contribution. The City's initial contribution totaled \$1,200,000, which represents three-fifths of the total contribution. In April 2002, the City issued \$6.8 million of Special Obligation Revenue Bonds for the construction of the Convention Center. This debt is being repaid through the collection of hotel and motel occupancy tax. The Convention Center opened in May 2002 and is operated by an independent management firm.

#### Pitt-Greenville Airport Authority

The City is a participant with the County of Pitt in a joint venture to operate the Pitt-Greenville Airport Authority for the joint benefit of all co-sponsors. Upon dissolution of the

Authority, the assets would be shared in proportion to each sponsor's original contribution. The Authority is governed by an eight-member board: four from the City and four from the County. All co-sponsors are obligated to contribute funds on an annual basis, as needed, to enable the Authority to operate the airport. The City made no contributions to the Authority during the fiscal year, as the airport budget was self sustaining. The participating governments do not have any equity interest in the joint venture.

### JOINTLY GOVERNED ORGANIZATIONS

#### Pitt-Greenville Convention and Visitors Authority

The City Council appoints five of the eleven-member board of the Pitt-Greenville Convention and Visitors Authority. The City's accountability is to approve the annual budget along with the County of Pitt. The City does not contribute funds to the Authority. The Authority's operating funds are derived from a hotel and motel occupancy tax levied by Pitt County. The City has no other fiscal responsibility for the Authority.



# STRATEGIC PLAN & PERFORMANCE MEASUREMENT

During the annual planning session on January 24, 2025, the Greenville City Council affirmed goals and priorities established during the January 2024 planning session. The Council established seven goals and highlighting multiple objectives.

### City Council Goals

- 1. Enhance community engagement, safety, wellness, and environmental responsibility;
- 2. Deliver public infrastructure improvement and execute existing opportunities related to transportation networks, recreation and parks, and stormwater projects;
- 3. Expand the economic hub of eastern North Carolina through proactive economic development and job creation;
- 4. Build a thriving and attractive community by creating affordable access to vibrant neighborhoods;
- 5. Expand artistic, cultural, and recreational opportunities;
- 6. Build a high-performing, diverse organization, govern with transparency and fiscal responsibility, and tell our story to the community and region; and,
- 7. Make Greenville a destination community and place for all people to call home.

In conjunction with elected City officials, senior City staff, and Financial Services, departments assist in the development of departmental goals and metrics to align their activities with the City Council's goals. An example of a department Performance Summary is shown below. Each metric which measures the progress or achievement of a particular department goal is assigned an achievement status:

- Goal Achieved
- Active Progress Towards Goal
- Goal not Achieved



INTRODUCTION

### PERFORMANCE SUMMARY

	2022 Actual	2023 Actual	2024 Actual	Achievement Status	2025 Actual	2026 Goal
Departmental Goal						
Performance Metric						







# Manager's Message

City of Greenville Operating Budget  
Fiscal Year 2025–2026

May 27, 2025

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

Presented herein is the proposed Fiscal Year (FY) 2026 budget. This balanced budget constitutes the City's revenue and expense authorization for FY 2026 as required by North Carolina law. The proposed budget continues the trend of investing in our buildings, infrastructure, and our employees, focusing on driving community revitalization and improving the quality of life for the residents in our community. Such investments will continue to support and enhance economic development, centered on growing a sustainable tax base and providing new employment opportunities.

The proposed FY 2026 budget includes all City operating funds: General, Debt Service, Transit, Fleet, Sanitation, Stormwater, Housing, Health Insurance, Vehicle Replacement, Facilities Improvement, Occupancy Tax and Capital Reserve. The budget also includes separate budgets for the following independent commissions and authorities: Greenville Utilities Commission, Pitt-Greenville Convention and Visitors Authority, and Sheppard Memorial Library.

The FY 2026 City of Greenville total operating budget is \$185,298,081, which represents an increase of 1.90% across all funds as compared to the FY 2025 adopted budget. The proposed FY 2026 budget for all City funds, inclusive of independent commissions and authorities, is \$504,623,833, which represents an increase of 3.11% compared to FY 2025.

The Council's strategic goals and priorities provide the roadmap for the allocation of resources and delivery of services to the residents of Greenville. The budget objectives establish an annual framework for the goals and priorities and represent a strong reflection of the City's mission of providing high-quality services in an open, inclusive, professional manner, ensuring a community of excellence now and in the future.

## GENERAL FUND BUDGET OVERVIEW

The following is a summary of the proposed FY 2026 General Fund budget highlights in relation to City Council's budget objectives:

### High Performing, Diverse Organization

- Maintains the tax rate at 39.54¢
- Provides for a 4.0% average wage increase for employees
- Includes an additional increase in employer funded retirement rates
- Rate of 16.08% for Law Enforcement Positions
- Rate of 14.39% for Non-Law Enforcement Positions

### Public Infrastructure Improvements

- Provides \$3.65 million for Streets Improvement funding
- Provides \$4.8 million in pay-as-you-go funding for various capital project initiatives:
- \$1.2 million in funding for Facilities Improvement projects; \$400,000 each for Recreation & Parks, Public Works, and Information Technology Departments
- \$3.6 million in funding for the City's fleet replacement
- Fully funds the debt service necessary to complete the BUILD Grant Project

### Community Engagement, Safety & Wellness

- Provides \$200 thousand in funding to support ADA and sidewalk expansion
- Provides \$200 thousand for Public Safety Pay to better recruit and retain Public Safety employees
- Provides for 6 new Fire/EMS employees to reduce response times and cover increased call volumes
- Provides for 8 new grant funded Police employees to reduce response times and cover increased call volumes

### Proactive Economic Development

- Includes \$500 thousand in funding for City-wide economic development partnership
- Provides \$20 thousand in funding for the City's Façade Improvement Grant Program
- Provides \$20 thousand to Pitt Community College for workforce development initiatives



## Thriving & Attractive Community

- Includes funding for arts and entertainment through partnerships with community groups
- Provides funding for various special events, including Greenville Grooves and Juneteenth celebrations, Pirate Fest, 4th of July, and New Year's Eve celebrations
- Provides for a 5.37% increase in funding for Sheppard Memorial Library
- Provides funding for new Greenways through the BUILD Grant Project
- Provides \$375 thousand for local CDBG and Housing initiatives

## GENERAL FUND REVENUES

The General Fund's primary sources of revenue consist of Property Tax, Sales Tax, Utility Franchise Tax, GUC Transfer In, and Other Revenues. Property Tax and Sales Tax revenues comprise approximately 65% of total General Fund revenue. The following chart summarizes the major revenue components included in the proposed FY 2026 General Fund revenue budget:

### Property Tax Revenue

The City's property tax base consists of real property values, personal property values, motor vehicles, and public service companies. For FY 2024-25, the City of Greenville's assessed value was \$11,131,085,780. For FY 2025-26, the assessed value for the City of Greenville is estimated at approximately \$11,610,927,757. This represents an increase in value of \$479,841,977, which is a 4.31% increase over the current year. The chart below depicts the valuation growth (in billions) over the past 5 years.

The proposed FY 2026 tax rate is maintained at 39.54¢. The amount of projected tax collections based on the FY 2026 tax rate of 39.54¢ is anticipated to produce total property tax revenues of \$46,665,522 or 39% of the total General Fund.

### Sales Tax Revenue

Local sales tax collections have largely leveled out when compared to the significant growth experienced during the height of the pandemic years. Sales tax increases in recent years have been driven by an increase in private development within the city. For FY 2026, it is estimated that the City will collect approximately \$30.51 million, a 4.44% decrease from FY 2025. Staff will continue to monitor as the year progresses.

### Utilities Franchise Tax Revenue

The Utilities Franchise Tax is a sales tax on electricity, piped natural gas, and telecommunications. The general sales tax rate is applied to the sale of both electricity and natural gas, and a percentage of the proceeds is returned to the cities and towns. Utilities Franchise Tax revenues are budgeted at \$7.49 million for FY 2026, which is an increase of 8.59% over FY 2025.

### GUC Transfers In

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

For FY 2026, the GUC Transfer in is estimated at \$9.05 million compared to a budgeted amount of \$8.69 million for FY 2025.

### Powell Bill

Powell Bill funds represent the distribution of certain vehicle registration fees and the state gasoline tax to local governments using a formula based on population and road miles. These State-shared revenues are restricted to street and sidewalk construction and maintenance, engineering, and traffic signal operations. Fluctuations in state population and the size and number of streets directly influence the actual Powell Bill revenues that are allocated to the City. For FY 2026, Powell Bill revenues are projected at \$2.96 million, a 23% increase compared to FY 2025.





## Fund Balance Appropriated

The FY 2026 proposed budget includes \$1,250,000 for appropriated fund balance. This amount is always subject to change depending on the capital projects in any given year, unfinished projects, and open purchase orders that are carried forward into the following year.

## GENERAL FUND EXPENDITURES

According to the North Carolina Local Government Budget and Fiscal Control Act, each local government must project an annual balanced budget. The proposed FY 2026 budget includes revenues and expenditures each totaling \$118,398,081, which is a 5.36% increase above the FY 2025 budget. The following chart is a breakdown by category:

Personnel Expense

Personnel costs, inclusive of both salaries and fringe benefits, make up approximately 63% of the total General Fund budget. The FY 2026 proposed budget includes an average 4.0% wage increase for employees and an increase in the employer portion of the state retirement contribution rate.

### Operating & Capital

General Fund operating expenses include both discretionary and fixed costs. Both discretionary and fixed costs are allocated down to the departmental level and are used to fund the day-to-day operations of the City. Departments have more control and influence over the level in which discretionary dollars, such as supplies or travel/training expenses, are allocated and utilized to fund the operations of the department. To the contrary, departments have minimal discretion and influence over the utilization of the fixed costs, such as utilities, computer software, or liability insurance expenses. Total operating expense for the City is \$27.8 million for FY 2026.

For FY 2026, Capital Improvements stand at \$1.7 million, consisting mainly of vehicle replacements for the current fiscal year.

### Transfers

Transfers account for approximately 12% of the General Fund budget. A portion of the General Fund expenditures is transferred to other funds such as Debt Service, Sheppard Memorial Library, Transit, and Housing Fund. For FY 2026, budgeted transfers total \$14.8 million as opposed to the \$14.3 million in FY 2025.

## OTHER FUNDS

### Stormwater Utility Fund

The Stormwater Utility Fund is an enterprise fund established to implement the City's Stormwater Management Program. Revenues are generated through a stormwater fee to support the program efforts. FY 2026 will see the continued implementation of increased preventive maintenance on stormwater infrastructure, and further planning for increased capital project and infrastructure spending, with rate increases planned in future years for recurring capital and infrastructure spending.

### Public Transportation Fund-Transit

Most revenues for this fund are generated by federal grant income. For FY 2026, projected grant revenues are \$3.95 million. The City plans to transfer \$775 thousand in General Fund funding to maintain transit operations. The total budgeted amount for the fund is \$4.86 million. FY 2026 will see continued bus fares for riders. The bus fares will help fund extended weekday hours and Saturday hours.

### Sanitation Fund

The City provides sanitation service including garbage, recycling, and yard waste collection weekly. The Sanitation Fund is an enterprise fund and collects for the services provided. The rates charged have a proposed increase to \$19.25 per month for curbside and multi-family service provided to each household. The budget for FY 2026 is \$11.9 million, which is approximately 25.3% higher than FY 2025.



## Housing Fund

The City receives funding from the US Department of Housing and Urban Development in the form of Community Development Block Grant (CDBG) and HOME Investment Partnerships Program (HOME) grants to support the effort of providing decent, affordable housing within the community. The City has budgeted a transfer of \$375 thousand to the Housing Fund as a match to future federal grant revenues.

## Health Fund

The Health Fund is an Internal Service Fund used to account for revenues and expenses associated with the provision of health and dental insurance for employees and retirees of the City and other entities that participate in the City's health and dental self-insured program (i.e. Convention and Visitors Authority, Sheppard Memorial Library, Pitt-Greenville Airport Authority, and Greenville Housing Authority). The FY 2026 budget for this fund is \$14.9 million.

## Vehicle Replacement Fund

The Vehicle Replacement Fund is an Internal Service Fund used to account for revenues and expenditures associated with vehicles and other capital equipment purchased by the City's General Fund, Sanitation Fund, Stormwater Utility Fund, Fleet Fund, and Transit Fund. The FY 2026 budget for this fund totals \$3.6 million.

## KEY CHALLENGES AND OPPORTUNITIES IN THE COMING YEAR

### Stormwater Plan Continuation

In 2019, a Stormwater Financing Plan was approved, providing an opportunity to fund more than \$100 million in necessary stormwater infrastructure improvements for the next 20 years, as identified in the Watershed Master Plan. Due to the pandemic, the plan was delayed until FY 2023 and began with \$11.25 million in stormwater infrastructure enhancements. The plan provided for a \$1.00 stormwater fee (ERU) increase per year, over the next 4 years. In addition to increased capital infrastructure, the plan also provided for increased infrastructure inspections, preventive maintenance, and utility bill audits. Fiscal Year 2026 will see the City continue to invest in large capital projects to improve the City's stormwater infrastructure.

### BUILD Grant

Project Construction for the City's Better Utilizing Investment to Leverage Development (BUILD) Grant Project is nearing completion. The combination of street reconstruction, greenway, sidewalk, and streetscape projects is transforming the safety, accessibility, and connectivity of Greenville's urban core, updating and enhancing connections between the Medical District, West Greenville, Uptown, and East Carolina University.

### Town Common Bulkhead Project

In Fiscal Year 2025 the City completed design and awarded a construction contract for the Town Common Bulkhead Project. The Fiscal Year 2026 budget will provide additional debt service dollars to see the project through to completion. This project will replace the existing 50-year-old bulkhead that is past its service life.

### Financial Conditions

Inflation continues to be an area of concern for City operations. Personnel costs has increased approximately 25% since Fiscal Year 2022 as the City has reduced vacancies and increased salaries across the board. Operational spending has increased 30% since Fiscal Year 2022, largely due to inflation on goods and services. Along with inflation, the potential impact of tariffs remains an area of concern. While the city does have strong local preference policies, the global nature of the economy prevents the City from avoiding financial impacts of broad tariffs.

## SUMMARY

At the direction of the City Council, staff prepared a budget that brings revenue and expenditure projections together. Staff



continues to monitor certain legislation changes proposed in the North Carolina General Assembly, as well as the Federal Government, which could have a significant impact on the projected municipal revenues and expenses.

I would like to thank the City department heads and staff for their dedication and commitment in the preparation of this budget. I would specifically like to recognize the contributions of Deputy City Manager Ken Graves, Assistant City Manager Dene' Alexander, and the Financial Services Department's Reporting Division.

Respectfully submitted,



Michael W. Cowin  
City Manager



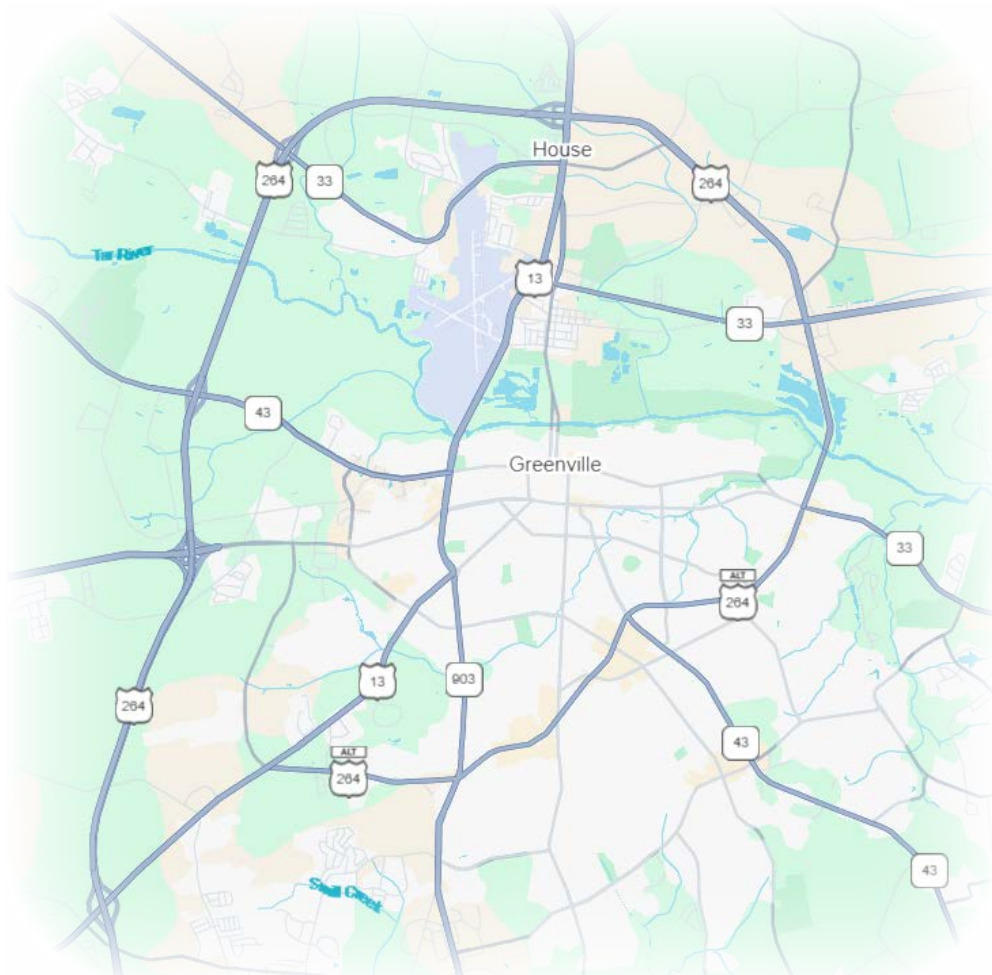
# City Overview

City of Greenville Operating Budget  
Fiscal Year 2025–2026



## GREENVILLE, NORTH CAROLINA

Some places have what it takes to help write the story of your life, to help you create and live your life to the fullest: opportunities, people and experiences that open minds and doors; activities that enrich and entertain. Places so welcoming that you feel you're in the presence of family and friends, and that everywhere you turn, you find yourself in good company. Located just inland off the North Carolina coast, east of I-95, Greenville is such a place.



## HISTORY

For over a century, Greenville was recognized only for being an important tobacco market and the home of a small State-supported college. By the mid 1960's, a new image began to evolve. The small college, East Carolina Teachers College, had become the third largest State-supported college, and enrollment approached 8,000 students—twice the 1960 enrollment figure. In 1967, it became East Carolina University. The ECU Medical School admitted its first four-year class in 1977. At the turn of the century, enrollment at ECU topped the 18,000 mark, and current enrollment is nearly 27,000 students.

Greenville's current economic development began in 1968 when Burroughs Wellcome, a major pharmaceutical research and manufacturing firm, chose Greenville as its home. The site is now home to Thermo-Fisher Pharmaceuticals and DSM Dyneema, which together employ over 1,000 people. The city and Pitt County have also become home to many other major industries and businesses including Hyster-Yale, Attindas Hygiene Partners, Grady-White Boats, and Catalent. These industries have added to Greenville's population and economic growth. Today, Greenville is a major industrial and economic center for Eastern North Carolina—a center for education, industry, medicine, and culture. The city covers approximately 39 square miles and has a population of 87,521 as of the 2020 Census.



*Current Municipal Building - Former City Hall*





## THE SEAL



H.H. Duncan, City Clerk, conceived the idea in 1952 that the City of Greenville should have a City Seal. After studying the seals of several cities in the United States and the great Seal of the state of North Carolina, he interviewed Mr. K. A. Conway, Designer, for the purpose of having him design a seal for the City of Greenville and explaining the representations he thought to be good to incorporate.

The Seal of the City of Greenville, North Carolina, was then designed to depict the influence of the Bright-Leaf Tobacco. Industry on our city and Pitt County, which is represented on the seal by the hank of "Golden Leaf". The City of Greenville's educational advantages—our good school system and East Carolina University, in which we take such great pride—are represented with a "Diploma Scroll" and a figure dressed in an "Academic Cap" and "Gown". Since Greenville was established in 1774, this is the date used on the seal.

After Mr. Conway designed the seal, Mrs. R.B. Starling contributed to the completion of it. H. H. Duncan, City Clerk, had this seal made in 1957 for the approval of the Greenville City Council. The design was approved by the City Council on April 11, 1957.



Greenville City Hall

## PITT COUNTY



Pitt County got its name from William Pitt, Earl of Chatham. William Pitt was an English statesman and orator, born in London, England, UK. He studied at Oxford University and in 1731, Pitt joined the army. Pitt led the young "Patriot" Whigs and in 1756 became secretary of state, where he was a pro-freedom speaker in British Colonial government.

Pitt County was founded in 1760 under British Colonial government. Prior to 1760, there was one large county, Beaufort, which was split into five smaller counties, Pitt County being one of those smaller counties.

Since 1970, Pitt County has operated under the Commissioner-Manager form of government with nine members of the Board of Commissioners being elected from districts on a partisan basis for staggered, four-year terms.



## STATISTICAL INFORMATION

### Government

Date of incorporation	1774	Area (Square Miles)	39.63
Form of government	Council-Manager	Next Municipal Election	Nov. 2025
# of employees (FY2026)	843.75		

### Population - by Fiscal Year (2020 Census)

2010	84,554
2020	87,521
2024 (US Census Est.)	95,138

### Population - by Age (2020 Census)

< 5	5,326
5 - 9	4,899
10 - 14	4,965
15 - 19	8,484
20 - 24	11,187
25 - 29	8,098
30 - 34	6,525
35 - 39	5,300
40 - 44	4,867
45 - 49	4,471
50 - 54	4,183
55 - 59	4,308
60 - 64	4,153
65 - 69	3,614
70 - 74	2,869
75 - 79	1,827
80+	2,445

### Housing

Median Home Value	\$213,100
Homeowner Vacancy	0.5%
Rental Vacancy	4.5%
Owner-Occupied Housing Units	32.6%
Renter-Occupied Housing Units	67.4%

### Race (2020 Census)

White alone	40,991
Black or African American alone	36,197
American Indian and Alaska Native alone	326
Asian alone	2,416
Native Hawaiian and Other Pacific Islander	54
Some Other Race alone	2,741

### Population - by Sex (2020 Census)

Male	39,945
Female	47,576

### Educational Attainment (Age 18-64)

No High School Diploma	5.1%
High School Graduate	22.1%
Some College, No Degree	18.5%
Associate's Degree	13.9%
Bachelor's Degree	21.9%
Postgraduate Degree	18.5%

### Veterans (Age 18-64)

Veterans	3.9%
Veteran Labor Force Participation Rate	79.3%

### Social

Poverty Level	24.5%
Households Receiving Food Stamps/ SNAP	14.8%
Children in Single Parent Families	54.2%
Uninsured	9.2%
With a Disability, Age 18-64	10.6%



**Cost of Living & Income**

Average Annual Wage	\$59,397
1 year Wage Growth	+0.9%
1 year Wage Growth Forecast	+0.6%
Cost of Living Index (Base US)	87.7
Max daily capacity of plants (million gal)	17.5

**Industry Snapshot**

Health Care & Social Assistance	30.8%
Retail Trade	12.7%
Accommodation & Food Services	12.6%
Max daily capacity of plant (million gal)	22.5

Sources: US Census Bureau, American Community Survey 2023

**LOCAL ECONOMY**

The local economy is robust and diverse, with a focus on healthcare, higher education, and advanced manufacturing. ECU Health and the Brody School of Medicine at East Carolina University (ECU) are significant in the healthcare and life sciences sectors. ECU, an R1 research university, and Pitt Community College (PCC) educate and provide a skilled workforce, serving over 34,000 students annually. Advanced manufacturing, including food production, pharmaceuticals, plastics, and engineering, is another key area. Companies like Thermo Fisher Scientific, Catalent, and Hyster-Yale Materials Handling are notable in this sector. Agribusiness also plays an important role, with innovations in agritech and food processing. Greenville's unemployment rate has generally remained low and mirrored the state average, indicating a healthy labor market.

**Major Employers**

Non-Manufacturing Employers		Manufacturing Employers	
Employer	Number of Employees	Employer	Number of Employees
ECU Health	6,760	Thermo-Fisher Scientific	1,897
East Carolina University	5,672	Hyster Yale	785
Pitt County Schools	3,699	Catalent	433
Pitt County Government	1,150.80	Grady White Boats	406
Pitt Community College	1,100	Avient Corporation	400
City of Greenville	843.75	Attindas Hygiene Partners	325



Catalent





## CLIMATE

Pitt County has a relatively mild climate and experiences all four seasons each year. Greenville's climate is warm during summer and cold during winter. The warmest month of the year is July, while the coldest month of the year is January. Temperature variations between night and day tend to be fairly limited during summer and moderate during winter. Rainfall is fairly evenly distributed throughout the year, with the wettest month of the year being August.

	Jan	Feb	Mar	Apr	May	June
Average high in °F	54	58	65	74	81	87
Average low in °F	35	37	43	51	60	68
Precipitation Days	9	7	8	7	8	8

	Jul	Aug	Sep	Oct	Nov	Dec
Average high in °F	90	89	83	74	64	57
Average low in °F	72	70	65	53	42	37
Precipitation Days	9	9	7	5	6	7



## EDUCATION

### PITT COUNTY SCHOOLS

Pitt County Schools (PCS) is a public school system serving a student body of over 24,000 across 39 schools. The district includes one pre-kindergarten center, sixteen elementary schools, six K-8 schools, seven middle schools, and six high schools. PCS is committed to fostering academic and social growth in students to develop productive, global citizens, as outlined in their mission statement: "Pitt County Schools will lead collaboration between school, home and community to foster student growth and success, both socially and academically, in order to develop productive, global citizens".

This commitment is reflected in the diverse educational opportunities offered. PCS provides rigorous academic programs such as dual language immersion, STEM engagement, global education, and college readiness initiatives. Furthermore, PCS emphasizes career preparedness with programs like paid apprenticeships through Trades formers and unique business partnerships, such as the Grow Local initiative, which connects students with local career options. Specialized programs like the Health Sciences Academy and the Pitt Technical Academy also contribute to students' preparation for future careers. The district's dedication to student success is evidenced by recent academic accountability data, which shows improvement in student achievement, with 21 out of 35 schools increasing their achievement scores. Moreover, the ACT composite score proficiency percentage has risen significantly, exceeding the state average.

In addition to academics and career readiness, PCS provides comprehensive support services for its students. This includes the Pitt County Virtual School for grades 6-12, offering flexible learning options. The district also has a strong focus on student well-being, with dedicated personnel like school psychologists, resource officers, social workers, and nurses covering the schools. PCS also embraces a foundational, layered approach to education, recognizing the vital role of collaboration between internal and external stakeholders, including educators, leaders, support staff, parents, businesses, and community members. This collective effort aims to provide healthy environments and clear pathways for all students to thrive.

#### Elementary Schools (K-5)

Ayden Elementary  
Belvoir Elementary  
Creekside Elementary  
Eastern Elementary  
Elmhurst Elementary  
Falkland Elementary  
H. B. Sugg Elementary  
Lakeforest Elementary  
Northwest Elementary  
Ridgewood Elementary  
Sam D. Bundy Elementary  
South Greenville Elementary  
W. H. Robinson Elementary  
Wahl-Coates Elementary  
Wintergreen Primary  
Wintergreen Intermediate

#### Middle Schools

A. G. Cox Middle  
Ayden Middle  
C. M. Eppes Middle  
E. B. Aycock Middle  
Farmville Middle  
Hope Middle  
Wellcome Middle

#### High Schools (9-12)

Ayden-Grifton High  
D. H. Conley High  
Farmville Central High  
J. H. Rose High  
North Pitt High  
South Central High  
Early College High

#### K-8 Schools

Bethel School  
Chicod School  
Grifton School  
Pactolus School





## EAST CAROLINA UNIVERSITY

East Carolina University (ECU) in Greenville, NC, is a public institution dedicated to academic excellence, particularly in fields that serve eastern North Carolina and beyond. The university is classified as an R1 research university, signifying a high level of research activity, with significant investment in faculty research and support for various projects. For instance, the university had \$67.1 million in research expenditures in 2023, and researchers are exploring innovative solutions for pressing health, education, and economic prosperity challenges. This strong research environment provides opportunities for both undergraduate and graduate students to engage in ground breaking work.

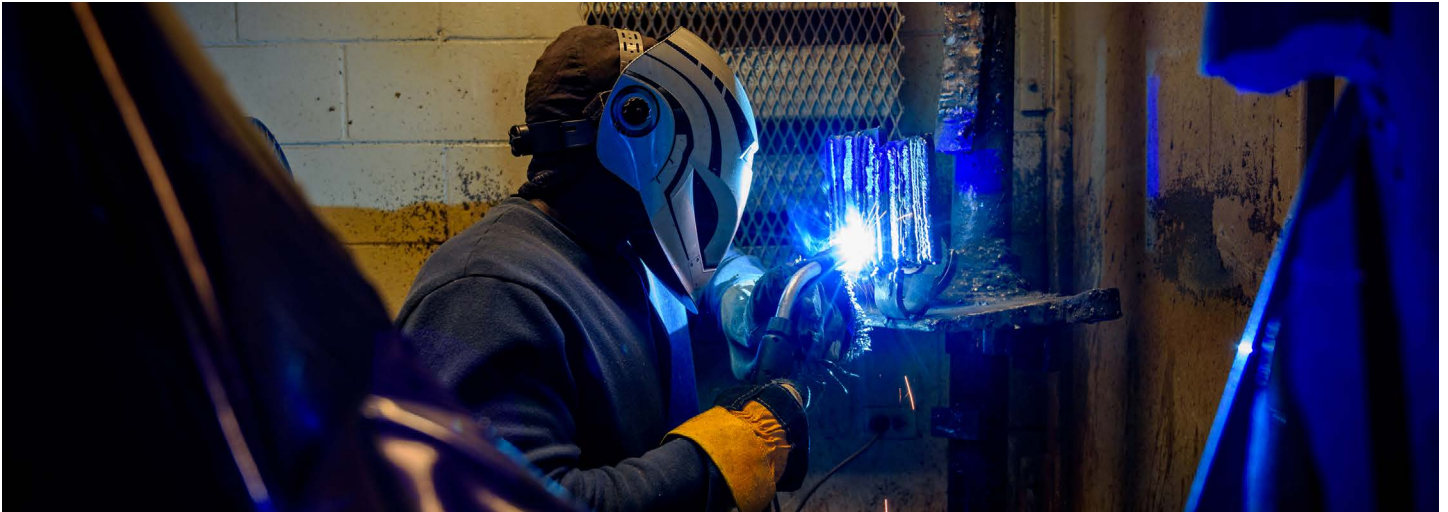
ECU's educational qualities are highlighted by its unique position as the only university in North Carolina with a medical school (Brody School of Medicine), a dental school, and a college of engineering. This combination allows for interdisciplinary approaches to tackling complex issues and fostering innovation, particularly in the health sciences and related fields. The College of Education at ECU is a nationally recognized leader in preparing educators, known for its focus on extensive clinical field experiences and technology integration. It offers a variety of programs to meet the needs of aspiring educators, including distance education options.



Beyond specialized fields, ECU emphasizes overall student success and prepares students with the knowledge, skills, and values needed to thrive in a global society. This includes cultivating new business concepts through programs like the Miller School of Entrepreneurship and connecting students with local career options. ECU also fosters community engagement through programs like RISE29, which connects student entrepreneurs with the needs of local communities. These initiatives demonstrate ECU's commitment to transforming the region and producing graduates who can contribute to both the local and global economy.







## PITT COMMUNITY COLLEGE

Pitt Community College (PCC) has a rich history as part of the North Carolina Community College System, established to serve the educational needs of Pitt County and the surrounding region. Its mission centers on educating and empowering individuals for success, offering a diverse array of academic programs that equip students for either immediate career entry or seamless transfer to four-year universities. PCC's curriculum encompasses associate degrees, diplomas, and certificates across fields such as Arts and Sciences, Business, and Health Sciences. The college's commitment to academic quality is underscored by its accreditation by the Southern Association of Colleges and Schools Commission on Colleges (SACSCOC), which ensures its programs meet rigorous standards and are recognized by other institutions. This accreditation allows students access to valuable federal financial aid resources and validates the educational experience received at PCC.

## HEALTHCARE

### ECU HEALTH

Greenville, North Carolina, has a comprehensive healthcare system, centered around the ECU Health Medical Center. This facility is the flagship teaching hospital for the Brody School of Medicine at East Carolina University and is a Level I trauma center, the only one east of Raleigh. It offers inpatient and outpatient services, including specialized care in areas like cancer treatment, cardiovascular care, and women's health. The East Carolina Heart Institute is located here, specializing in advanced cardiac procedures and preventative care.



Greenville also has the James and Connie Maynard Children's Hospital, one of a few dedicated children's hospitals in the state. This hospital provides specialized pediatric surgery and cancer/hematology care, along with integrative therapies. The ECU Health system includes a network of community hospitals and clinics throughout eastern North Carolina, offering primary and specialty care. Physicians East, a large private medical practice, further supplements the healthcare landscape with multiple locations and specialties.



## BRODY SCHOOL OF MEDICINE

The Brody School of Medicine at East Carolina University, established in 1974 by the North Carolina legislature, has a history focused on addressing the healthcare needs of the state, particularly in under-served regions. Its mission is centered on increasing the supply of primary care physicians, improving regional health and well-being, and training physicians to meet the specific healthcare requirements of North Carolina. The school is recognized as a leader in preparing graduates who choose to practice primary care in under-served areas.

The Brody School of Medicine's academic program offers a comprehensive and rigorous medical education designed to prepare physicians for 21st-century healthcare. The curriculum provides a strong foundation in scientific knowledge, emphasizing personalized attention to students, humanistic patient care skills, and adherence to high ethical standards. It has grown into a comprehensive academic medical center with Ph.D. programs in basic medical sciences, extensive research initiatives, and residency programs in ten specialties.



To further enhance its educational capabilities and meet its growing needs, the Brody School of Medicine is currently constructing a new Center for Medical Education Building. This seven-story, 195,000-square-foot facility, connected to the existing Brody Medical Sciences Building, will house state-of-the-art learning environments. Features will include large learning studios, flexible collaboration spaces, a new home for simulation and standardized patient programs, and dedicated student areas like "student houses". Construction began

in March 2025 and is expected to be completed in August 2027, allowing Brody School of Medicine to increase its medical student enrollment and continue fulfilling its vital role in the state's healthcare landscape.

## EAST CAROLINA HEART INSTITUTE

As the first of its kind in North Carolina, the East Carolina Heart Institute is devoted exclusively to the education, research, treatment, and prevention of cardiovascular diseases in patients of all ages. It's a key part of the ECU Health Medical Center and Brody School of Medicine campuses. The institute offers a wide spectrum of cardiovascular services, from prevention and risk factor management to complex surgeries and rehabilitation. It has advanced facilities and technology, including the first hybrid operating room in eastern North Carolina, which allows for minimally invasive cardiac and vascular procedures. Services provided include electrocardiography, cardiovascular CT and MRI, stress testing, cardiac catheterization, stent placement, cardiac ablation, pacemaker and ICD insertion, and robotic heart surgery. The Institute focuses on integrated patient-care centers, where teams of surgeons, cardiologists, and diagnosticians work together to provide personalized treatment plans.





## SCHOOL OF DENTAL MEDICINE

The ECU School of Dental Medicine enrolled its first class of pre-doctoral students in 2011. The faculty, staff, student and patient populations are growing rapidly as the school lives out its vision to educate the next generation of primary care dentists with a focus on serving rural and under-served areas of North Carolina. The 188,000 square-foot facility is named for its benefactor and retired Greenville orthodontist Dr. Ledyard E. Ross, ECU class of '51. Programs of study include the pre-doctoral program, leading to a doctor of dental medicine degree (DMD), and post graduate programs in advanced education in general dentistry (AEGD), general practice residency, and pediatric dentistry.



## ECU HEALTH CANCER CARE

Located within the ECU Health Medical Center, the ECU Health Cancer Center provides comprehensive cancer care. While specific information about the center's mission and services is limited in the provided snippets, it's evident that it leverages advanced technology and collaborative efforts to treat cancer patients. The facility is designed to create a supportive and healing environment, incorporating elements like natural lighting and complementary therapies. The Cancer Center participates in free breast cancer screenings for eligible women. They are committed to providing cutting-edge treatment options and improving outcomes for cancer patients in eastern North Carolina.

## TRANSPORTATION

### GREENVILLE AREA TRANSIT

Greenville Area Transit (GREAT) is owned and operated by the City of Greenville as the Transit Division of the Public Works Department operating six days each week. GREAT invites you to ride our buses often. It's easy, convenient, and a bargain. Greenville Area Transit is committed to providing the best service to all types of riders. GREAT complies with both ADA regulations and State of North Carolina accessibility requirements. All GREAT buses have features to aid persons with disabilities. Persons with a disability that prevents them from using the GREAT buses may qualify for a para-transit service provided by GREAT through the Pitt Area Transit System (PATS). This is a special van curb-to-curb service that is available only to qualified disabled applicants. This service is provided during the same hours that the GREAT bus service is provided.



## PITT-GREENVILLE AIRPORT

The Pitt County—City of Greenville Airport is located just two miles from East Carolina University, three miles from ECU Health, and easily accessible from Interstates 40 and 95. The Pitt-Greenville Airport consists of two runways and covers just under 1,000 acres and is serviced commercially by American Airlines, with a thriving general aviation sector, and onsite rental car agencies.



## RAIL FREIGHT SERVICE

Pitt County is served by two of the nation's largest and most financially sound railroad systems—CSX Transportation Inc. and Norfolk Southern Railway Company, as well as a local short line railroad, Carolina Coastal Railway (CLNA), which serves agricultural and industrial facilities in eastern North Carolina. The rail systems operate trains seven days a week and provide daily switching. Special switching arrangements can be made. CSXT bisects Pitt County, running north-south through Bethel, Greenville, Winterville, Ayden, and Grifton. CLNA runs east-west, serving Grimesland, Greenville, and Farmville. The two systems interconnect at Greenville.

## G.K. BUTTERFIELD TRANSPORTATION CENTER

This project started as a City Council goal to create a facility which would encourage multiple modes of transportation within the city, provide a central access point where people could transfer from one mode to another, and create a hub not only for transportation within the city, but also a catalyst for revitalization and economic development.

The G.K. Butterfield Transportation Center is a centrally located transfer facility where all local and regional transportation services can connect. The Greenville Area Transit system (GREAT bus system), Pitt Area Transit (PATs), ECU Transit, and Greyhound each utilize the facility for connections along with taxis and the Amtrak Connector. Airport, medical, and hotel shuttles could also locate there with future rail service also a possibility.

The Center provides a covered transfer facility with seating, restrooms and more, giving people a choice of transportation options to fit their needs and meet the needs of our growing population for the next 20-30 years.





## CULTURE AND RECREATION

### GREENVILLE MUSEUM OF ART

Cultural activities abound. One need not look far to experience the numerous art galleries, museums, community and university theaters, as well as the countless music venues to choose from throughout the area.

Greenville Museum of Art (GMA) features exhibits from its permanent collection of 19th and 20th Century American arts, as well as traveling regional and national exhibits. GMA also owns one of the largest public collections of NC Jugtown Pottery. Uptown Greenville has emerged as an arts and entertainment district offering an eclectic array of activities from live displays of local and regional artists in galleries to live music in unique dining and bar establishments.

### PITT COUNTY ARTS COUNCIL AT EMERGE

The Pitt County Arts Council at Emerge is a non-profit arts organization dedicated to enhancing the quality of life in Pitt County by promoting artists and arts organizations, educating through the arts, and making the arts accessible to the entire community. The Pitt County Arts Council at Emerge offers a variety of workshops and classes for youth and adults in pottery, metal design/jewelry, painting, drawing, and much more.



### TRILLIUM PLAYGROUND AT TOWN COMMON

The Town Common Inclusive Playground is the city's largest playground that is designed to accommodate children and adults of all ages and ability levels.

The playground was made possible by a \$750,000 Play Together Construction Grant from Trillium Health Resources, a local government agency that manages mental health and provides developmental disability services. Additionally, the City received a \$45,000 donation from Greenville Utilities Commission for the park's water features, \$23,000 from ECU Health, and nearly \$8,000 from local companies and individuals to help support the cost of just more than \$1 million.

The Town Common playground is the second all-inclusive playground in Greenville and includes natural features and playground structures such as ziplines, wheelchair-accessible swings, fitness equipment, musical elements, and more.





## PIRATEFEST

Greenville's signature event, Pirate Fest began in 2007 and is a large outdoor celebration offering food, fun, and entertainment for pirates of all ages! Events include the International Festival, Uptown Arts Festival, Blackbeard's Marketplace, Buccaneer Bash Main Stage & Grog Garden, Little Pirates Pavilion, and the Pirate Encampment. Finish the night off with the headline band performance at the Buccaneer Bash Main Stage. Pirate Fest offers three live music stages, and historical bus tours.

Learn how to become a pirate at the school of piracy, and be on the lookout for the roving pirate entertainers complete with sword fighting, black powder demonstrations, and more!

Organized by Downtown Greenville Partnership, Pitt County Arts Council at Emerge, the City of Greenville, Greenville-Pitt County Convention and Visitor's Bureau, and East Carolina University's Volunteer Service-Learning Center, Pirate Fest will showcase the best of region, from artists, to restaurants, to unique recreational activities.



## RECREATION AND PARKS

Greenville Recreation and Parks' mission is to advance parks, recreation, and environmental conservation efforts that promote mental and physical health, serve as a deterrent to illegal or inappropriate behaviors, and enhance Greenville's quality of life.

The Recreation and Parks Department provides a variety of athletic, recreational, and arts and crafts activities for all ages and special populations. The department maintains over 37 parks and recreational facilities, including numerous gymnasiums, recreation and community centers, swimming pools, tennis & pickleball courts, a soccer complex, softball and baseball fields, playgrounds, greenways, as well as the Town Common and Greenville Toyota Amphitheater, River Park North, the Aquatics and Fitness Center, the Extreme Park, the Sports Connection, River Birch Tennis Center, and Wildwood Park.





## WILDWOOD PARK

The newest park is spacious spanning 364 acres, providing a natural setting for a variety of outdoor pursuits. There are trails for hiking and biking, including both natural surface paths and an accessible board-walk. For those interested in being on the water, the park offers fishing, kayaking, and access to the Tar River. Additionally, Wildwood Park includes a playground for children, areas suitable for picnics, and a visitors center. The park also has a designated camping platform by the water that can be reserved. Overall, Wildwood Park serves as a pleasant place for connecting with nature and enjoying various outdoor activities.



## LITTLE LEAGUE SOFTBALL WORLD SERIES

Greenville proudly hosts the Little League Softball World Series at Stallings Stadium at Elm Street Park. This annual event brings together talented young softball players from around the world to compete and create lasting memories. The city's dedication to the tournament is evident through its extended contract to host the series, which currently runs through 2027.

The event features 12 teams, representing both international regions and U.S. regions. The 2024 tournament was particularly exciting for Greenville, as the Pitt County team, representing North Carolina, won the championship. The Little League Softball World Series is not only a showcase of skill and competition but also an opportunity for these young athletes to build friendships and experience the spirit of sportsmanship.







# Budget Overview

City of Greenville Operating Budget  
Fiscal Year 2025–2026

## BUDGET IN BRIEF

### Reporting Entity

The City of Greenville, North Carolina, is located in the coastal plains area of the state. As authorized by its charter, the City operates its own Police and Fire/Rescue departments, provides sanitation and street maintenance services, manages a transit system, and maintains public parks and recreation facilities among other services for the citizens. In addition, the City provides electric, water, sewer, and gas utilities for the incorporated area through the Greenville Utilities Commission, which is a separate legal entity.

The City of Greenville is a municipal corporation that is governed by an elected mayor and a six-member council. As required by accounting principles generally accepted in the United States of America, the City's financial statements include the operations of all funds, agencies, boards, commissions and authorities for which the City is financially accountable. The City has no component units.

### Budget Process

The City of Greenville prepares and adopts an annual budget consisting of the Operating Budget. The annual budget serves as both a financial plan and authorization which presents the services to be provided to the community and the funds necessary to perform these services. According to State law, the fiscal year for all North Carolina municipalities begins on July 1 and ends on June 30.

Budgeting is approached by conservatively estimating revenues, subtracting "the above line" costs such as personnel and insurance, and allocating the balance to departments based on the percentage of budget the department received in the previous budget cycle. Departments wishing to increase their target allotment must submit an increment form justifying the increase. Departments submitting increment forms are required to submit decrement forms specifying what costs could be cut to support the requested increase.

### Citizen Involvement

Throughout the budgeting process, citizens have the ability to engage in the budgeting process in a variety of ways. Through community engagement, listening sessions, City Council Meeting public comments period, and during other times, elected officials and senior staff consider the needs and desires of citizens and how appropriations can be effectively implemented to provide the services that citizens require.

### Budget Calendar

The annual operating budget is adopted by ordinance according to State law (N.C.G.S. 159—Local Government Budget and Fiscal Control Act). This law requires that the City Council adopt a balanced budget in which estimated revenues and appropriated fund balances equal appropriations. The City Council must adopt the budget no later than July 1 of each year. The City Manager submits a balanced budget proposal to the City Council no later than June 1. A formal public hearing is required as part of the process. The budgetary level of control is at the departmental level.

### Reporting

Departments have access to a variety of dashboards, including budget, capital projects, and grant dashboards, updated nightly, which display numerous budgetary metrics. Periodic budgetary reports are presented to the City Council.

### Budget Amendments

Each year, the budget takes full effect on July 1. Throughout the course of the year, adjustments may become necessary in order to satisfy necessary changes in budget. In accordance with North Carolina General Statute 159-15, the budget may be amended by submission of proposed changes to the City Council. The City Manager is authorized to transfer funds from one appropriation to another within the same fund in an amount not to exceed \$10,000. Any such transfers shall be reported to



## BASIS OF BUDGETARY ACCOUNTING

### Budget by Fund

Local government activities are budgeted and accounted for in a number of separate fiscal entities known as “funds.” The funds established by the City of Greenville fall into three categories of funds: governmental, proprietary, and fiduciary. Budgetary accounting is used for management control of all funds of the City. Annual budget ordinances are adopted on the modified accrual basis of accounting at the fund level and amended as required for the operations of the General, Debt Service, certain Special Revenue, and Proprietary Funds. Governmental funds are generally used to account for activities supported by taxes. Proprietary funds are generally used to account for an organization whose fees and charges support activities. Fiduciary funds cannot be used to support general government activities because assets are held in trust.

In the City of Greenville’s budget, funds have been set up to segregate activities or objectives in accordance with special regulations, restrictions, or limitations. This document includes the annual budget, or budget summary for all funds that are presented within the audited financial statements, except for the Other Post-Employment Benefits (OPEB) Fund. This fiduciary fund is managed and housed within the State of North Carolina’s Trust Fund for OPEB. The annual funding for this fund is appropriated within the General Fund and is not described below as there is no budget associated with the fund. The Capital Project funds and some Special Revenue funds that are considered “ongoing” are presented at a summary level, within the Capital Improvements Section, as they are not required to have their appropriations adopted annually.

Fund Accounting Summary			
Fund Type	Fund Category	Basis of Accounting	Budgetary Accounting
General Fund	Governmental Fund	Modified Accrual	Modified Accrual
Special Revenue	Governmental Fund	Modified Accrual	Modified Accrual
Debt Service	Governmental Fund	Modified Accrual	Modified Accrual
Capital Projects	Governmental Fund	Modified Accrual	Modified Accrual
Enterprise	Proprietary Fund	Accrual	Modified Accrual
Internal Service	Proprietary Fund	Accrual	Modified Accrual
Fiduciary	Fiduciary Fund	Modified Accrual	Modified Accrual

## GOVERNMENTAL FUNDS

Fund	Definition
General Fund	The General Fund is the general operating fund of the City. It is used to account for expenses and all financial resources for services to the public. The primary revenue sources are property taxes, sales taxes, intergovernmental revenues, and charges for services, except for those that are designated by state law or local ordinance to be recorded in another fund group.
Debt Service Funds	The Debt Service fund accounts for the accumulation of resources for the payment of interest and current maturities of general obligations and other long-term obligations.
Special Revenue Funds	Special Revenue funds provide full budgetary accountability for restricted or limited resources (other than assessments and operating or capital grants to enterprise funds). Restrictions on resources may be federal, state, or local. A special revenue fund is established when required by legal mandate or sound financial management practices.
Capital Project Funds	The Capital Project funds provide budgetary accountability for financial resources used for the acquisition or construction of major capital improvements. Typically, projects are funded by General Obligation Bonds, Federal and State Capital funds, General Fund balance appropriations, and Capital Reserves.



## PROPRIETARY FUNDS

Fund	Definition
Enterprise Funds	These funds provide budgetary accountability for financial resources used for the acquisition or construction of major capital improvements for enterprise operations. The activity's costs of providing services, including capital costs are recovered with fees and charges, rather than with taxes or similar revenues.
Internal Service Funds	Internal Service Funds account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis.

## FIDUCIARY FUNDS

Fund	Definition
Fiduciary Funds	Fiduciary funds are used to account for assets held in trust by the government for the benefit of individuals or other entities. The Other Post-Employment Benefits fund (OPEB), created by the State of North Carolina to provide retirement benefits for its employees, is an example of a fiduciary fund. Financial statements may further distinguish fiduciary funds as either trust or agency funds. A trust fund generally exists for a longer period of time than an agency fund.

## REPORTING DIFFERENCES BETWEEN BUDGET DOCUMENT AND ANNUAL COMPREHENSIVE FINANCIAL REPORT

Fund Type/Fund	Ordinance / Budget Document	ACFR
<b>GOVERNMENTAL TYPE FUNDS</b>		
<b>General Fund</b>	Included in Both	Included
<b>Debt Service Fund</b>	Included in Both	Included
<b>Special Revenue Funds:</b>		
Housing Fund	Included in Both	Included
Affordable Housing Project Fund	No/No	Included
Occupancy Tax Special Revenue Fund	Included in Both	Included
State Improvement Bond Fund	No/No	Included
Grants Special Revenue Fund	No/No	Included
FEMA Special Revenue Fund	No/No	Included
Donations Fund	No/No	Included
ARPA Fund	No/No	Included
Opioid Special Revenue Fund	No/No	Included



Fund Type/Fund	Ordinance / Budget Document	ACFR
<b>Capital Project Funds:</b>		
Enterprise Capital Projects Fund	No/No	Included
Recreation & Parks Capital Projects Fund	No/No	Included
Capital Projects Fund	No/No	Included
Public Works Capital Projects Fund	No/No	Included
Greenways Capital Projects Fund	No/No	Included
Engineering Capital Projects Fund	No/No	Included
Community Development Capital Projects Fund	No/No	Included
Information technology Capital Projects Fund	No/No	Included
Fire/Rescue Capital Projects Fund	No/No	Included
Police Capital Projects Fund	No/No	Included
Capital Reserve Fund	Included in Both	Included
<b>PROPRIETARY TYPE FUNDS</b>		
<b>Internal Service Funds:</b>		
Health Fund	Included in Both	Included
Vehicle Replacement Fund	Included in Both	Included
Facilities Improvement Fund	Included in Both	Included
<b>Enterprise Funds:</b>		
Transit Fund	Included in Both	Included
Fleet Maintenance Fund	Included in Both	Included
Sanitation Fund	Included in Both	Included
Stormwater Utility Fund	Included in Both	Included
Inspections Fund	Included in Both	Included
<b>FIDUCIARY TYPE FUNDS</b>		
<b>Pension Trust Fund:</b>		
Other Post Employment Benefits (OPEB) Agency Fund	No/No	Included
<b>Custodial Fund:</b>		
Convention & Visitors Authority Fund	Included in Both	Included





## FUND STRUCTURE &amp; RESPONSIBILITY

Fund	Department																
	Mayor & City Council	City Manager	City Clerk	City Attorney	Financial Services	Human Resources	Information Technology	Recreation & Parks	Project Management	Police	Fire/Rescue	Public Works	Convention Center	Engineering	Planning & Development Services	Neighborhood & Business Services	Airport
																	Library
																	Housing Authority
General Fund	G	G	G	G	G	G	G	G	G	G	G						G
Debt Service Fund					M												
Housing Fund																M	
Affordable Housing Fund																M	
Occupancy Tax Special Revenue Fund					M								M				
Street Improvement Bond Fund														M			
Grants Special Revenue Fund					M												
FEMA Special Revenue Fund					M												
Donation Fund								M	M								
ARPA Fund									P				P				
Opioid Special Revenue Fund					M												
Enterprise Capital Projects Fund														M			
Recreation Capital Projects Fund								M									
Capital Projects Fund					M												
Public Works Capital Projects Fund													M				
Greenways Capital Projects Fund								M									

**G:** All, or most, operating funds for this unit are budgeted in the General Fund.

**M:** Unit has either primary or shared responsibility for managing this fund.

**P:** Unit manages selected projects within this fund.



## FUND STRUCTURE &amp; RESPONSIBILITY (CONT.)

## BUDGET OVERVIEW

Fund	Department														
	Mayor & City Council	City Manager	City Clerk	City Attorney	Financial Services	Human Resources	Information Technology	Recreation & Parks	Project Management	Police	Fire/Rescue	Public Works	Convention Center	Engineering	Planning & Development Services
															Neighborhood & Business Services
Engineering Capital Projects Fund														M	Airport
Information Technology Capital Projects Fund							M								Library
Fire/Rescue Capital Projects Fund											M				Housing Authority
Police Capital Projects Fund										M					
Capital Reserve Fund					M										
Health Fund						M									
Vehicle Replacement Fund												M			
Facilities Improvement Fund									M						
Transit Fund												M			
Fleet Maintenance Fund												M			
Sanitation Fund												M			
Stormwater Utility Fund												M	M		
Inspections Fund															M
OPEB Agency Fund						M									
Convention & Visitors Authority Fund													M		

**G:** All, or most, operating funds for this unit are budgeted in the General Fund.

**M:** Unit has either primary or shared responsibility for managing this fund.

**P:** Unit manages selected projects within this fund.



## REVENUES

### Measurement Focus and Basis of Revenue

The City considers all revenues available if they are collected within 60 days after year-end, except for property taxes. At June 30, taxes receivable for property other than motor vehicles are materially past due and are not considered to be an available resource to finance the operations of the current year. The State of North Carolina is responsible for billing and collecting the property taxes on registered motor vehicles on behalf of all municipalities and special tax districts. Property taxes are due when vehicles are registered. The billed taxes are applicable to the fiscal year in which they are received.

Sales taxes and certain intergovernmental revenues, such as the utilities franchise tax, collected and held by the State at year-end on behalf of the City, are recognized as revenue. Sales taxes are considered a shared revenue of the City of Greenville because the tax is levied by Pitt County and then remitted to and distributed by the State. Intergovernmental revenues and sales and services are not susceptible to accrual because generally they are not measurable until received in cash. Under the terms of grant agreements, the City funds certain programs by a combination of specific cost-reimbursement grants, categorical block grants, and general revenues. Thus, when program expenses are incurred, there is both restricted and unrestricted net position available to finance the program. It is the City's policy to first apply cost-reimbursement grant resources to such programs, followed by categorical block grants, and then by general revenues.

### Revenue Sources

**General**—The major sources of revenues are Property Tax, Sales Tax, Utilities Franchise Tax, Licenses, Permits and Fees, GUC Transfer-In, Rescue Fees, Investment Earnings, and Powell Bill—State Allocation.

**Debt Service Fund**—funded through transfers from the General Fund and any other fund whose debt resides in the Debt Service Fund.

**Special Revenue Fund**—funded through restricted intergovernmental revenues, i.e. Federal, State, or from organizations.

**Capital Project Funds**—primarily funded by debt borrowings in the form of General Obligation Bonds, Certificates of Participation, and other debt instruments.

**Capital Reserve Fund**—funded through an annual transfer from the General Fund. The eligible amount is based on the General Fund's fiscal year-end results. If the unassigned fund balance for the General Fund is larger than 14% of the current year's budget, then that excess amount is eligible for transfer to the Capital Reserve to fund future capital projects.

**Occupancy Tax Fund**—funded by Occupancy Taxes levied from gross receipts of the rental of any room, lodging, or accommodation furnished by a hotel, motel, inn, or similar place. Occupancy Taxes also apply to short-term rentals such as AirBnB, VRBO, and other similar hosting services.

**Housing Funds**—primary revenue sources are Community Development Block Grants and other grant funding to assist with economic development.

**Public Transportation Fund**—primary revenues are intergovernmental grant reimbursements and sales and service fees.

**Fleet Maintenance Fund**—funded by the fees charged to departments for maintenance needs.

**Public Transportation Fund**—primary revenues are intergovernmental grant reimbursements and sales and service fees.

**Fleet Maintenance Fund**—funded by the fees charged to departments for maintenance needs.

**Sanitation Fund**—funded through sales and service fees.

**Inspections Fund**—funded through sales and service fees.

**Health Fund**—funded by the fees charged to departments for premiums paid and employee premium amounts in order to pay claims through a self-insured program.



Stormwater Fund—funded through service fees. The Stormwater Utility is an enterprise fund established to implement the City's Stormwater Management Program.

Other Post Employment Benefits Fund—funded through appropriations from the General Fund.

Convention & Visitors Authority Fund—Funded through Occupancy Taxes, City, and County Contributions

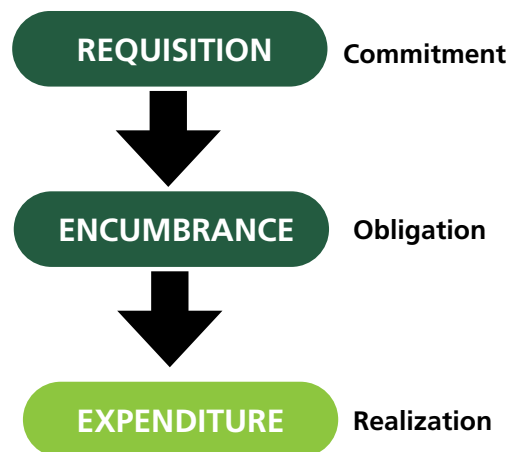
## EXPENDITURES

### Measurement Focus and Basis of Expenditure

Expenses are recognized in the accounting period in which a fund liability is incurred, if measurable, except for interest on general long-term debt and non-concurrent portion of accrued vacation payable, which is recognized when due. Inventory decreases, capital expenditures, and payments of principal on long-term debt are considered to be expenditures.

### Encumbrances

As required by North Carolina General Statutes, the City maintains encumbrance accounts under which purchase orders, contracts, and other commitments for the expenditure of funds are recorded in the governmental funds in order to reserve that portion of applicable appropriation. Encumbrances outstanding at year-end represent the estimated amounts for the expenditures ultimately to result if unperformed contracts in process at year-end are completed. Open encumbrances at the end of the year are reported as restrictions on fund balances. Encumbrances do not constitute expenditures or liabilities.



### Capital Outlay

Capital Outlay expenditures are those valued between \$5,000 and \$35,000, which include real property (land, buildings including appurtenances, fixtures and fixed equipment, structures, etc.), including additions, replacements, major repairs, and renovations to real property which materially extend its useful life or materially improve or change its functional use. These types of expenditures are often the easiest to postpone.

### Capital Improvement

Capital Improvements are defined as equipment valued over \$35,000 with an expected useful life equal to or more than five years and projects valued over \$35,000 with an expected useful life of more than ten years. This type of expenditure is budgeted using the Capital Improvement planning process which seeks to identify and prioritize capital improvement needs over a five-year period. Addressing capital improvement needs in this manner helps to stabilize the impact of capital improvements on the City's operating budget. Facilities Improvement Fund are not included in this category.

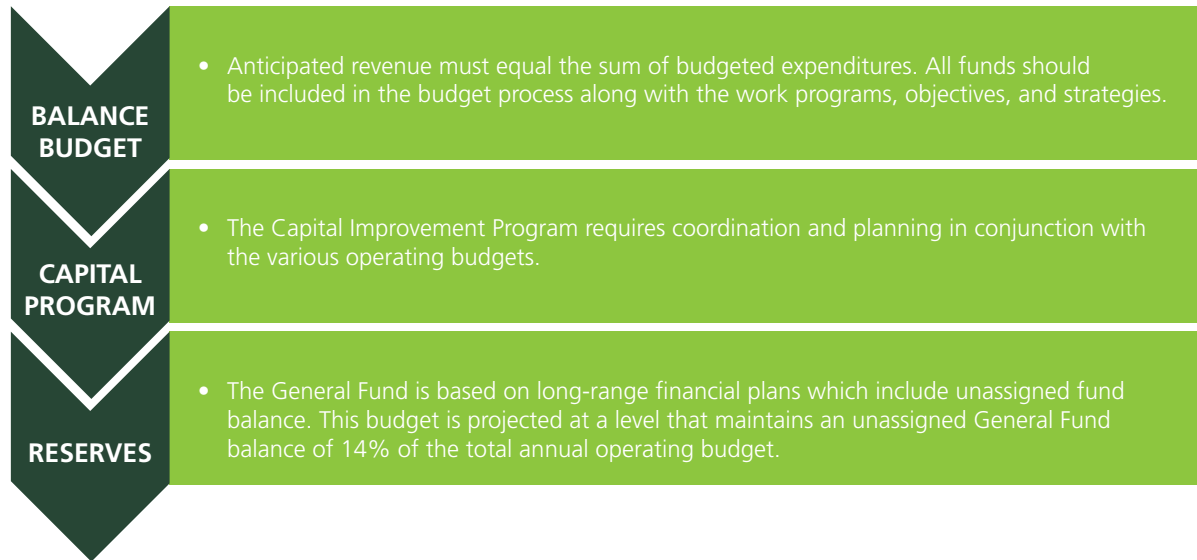




## FINANCIAL POLICIES

### BUDGET POLICY AND PROCEDURES

After strategic goals are set for the year (January, annually), the development and preparation of the City's budget are guided by the following policies. A fiscal policy that is adopted, adhered to, and regularly reviewed is the cornerstone of sound financial management.



The City's ultimate goal is to adopt a structurally balanced budget in which budgeted appropriations are supported by available revenues without reliance upon increases in appropriated fund balance. The City also strives to keep expenses in line with expected revenues and any increases made based on corresponding expected revenue increases.

### LONG-RANGE FINANCIAL PLANS/POLICIES

The accounting policies of the City of Greenville conform to accounting principles generally accepted in the United States of America as applicable to governmental units. Some of the key components of accounting policies are as follows:

1. The City will establish and maintain the accounting systems in accordance with the requirements of the North Carolina Local Budget and Fiscal Control Act.
2. An annual audit will be performed by an independent public accounting firm which will issue an official opinion on the annual financial statements, with a management letter detailing areas that need improvement if required.
3. Full disclosure will be provided in the financial statements and bond representations.
4. Financial systems will be maintained to monitor expenditures and revenues on a monthly basis.
5. The City's annual financial report will be prepared according to the standards necessary to obtain the Certificate of Achievement for Excellence in Financial Reporting from GFOA and submitted each year for that recognition.
6. The City's Financial Policy will be maintained as a central reference point and handbook for all activities which have a financial impact to the City and will serve as the City's authoritative source for fiscal procedure.

## INVESTMENT POLICY

1. The City's investment policy will conform to the requirements of certification by the Association of Public Treasurers.
2. Public funds shall be invested to the greatest extent possible to reduce the need for property tax revenues.
3. Funds shall be invested with primary investment objectives of safety, liquidity, and yield.
4. All deposits and investments of City funds shall be in accordance with GASB Statement No. 31 - Accounting and Financial Reporting for Certain Investments and External Investment Pools, implemented July 1, 1997, and GASB Statement No. 40 - Deposit and Investment Risk Disclosure, effective July 1, 2004.
5. To the greatest extent possible, the City of Greenville shall attempt to match the maturity of investments with anticipated cash flow requirements. Investments shall be limited to maturities not exceeding five years from the settlement date. However, with specific approval of the Investment Committee, for a specific reserve, project, etc. the maturity may extend beyond five years.
6. All securities purchased by the City of Greenville shall be held in third-party safekeeping by the bank designated as the primary agent. A detailed receipt shall be issued by the primary agent (bank) for each security transaction, as well as a monthly report detailing all securities held by the Trust Department of this bank.
7. All trades where applicable will be executed by delivery versus payment to ensure that securities are deposited in an eligible financial institution prior to the release of funds. A third-party custodian as evidenced by safekeeping receipts will hold securities.
8. In accordance with the Government Finance Officers Association Recommended Practices on the Collateralization of Public Deposits, and as required by State law, full collateralization will be required on checking accounts and non-negotiable certificates of deposit.
9. The investments shall be diversified by:
  - With the exception of United States Treasury securities and the North Carolina Capital Management Trust, no more than 40% of the City's total investment portfolio will be invested in a single security type or with a single financial institution.
  - The total investment in certificates of deposit (CD) shall not exceed 25% of the City's total investment portfolio, and the investments in CD's with a single financial institution shall not exceed \$6,000,000.
  - Limiting investment in the securities that have higher credit risks while investing in securities with varying maturities.
  - Continuously investing a portion of the portfolio in readily available funds to ensure that appropriate liquidity is maintained in order to meet ongoing obligations.
  - The Financial Services Director is responsible for monitoring compliance with the above restrictions. If a violation occurs, in a timely manner, the Director shall report such violation to the Investment Committee along with a plan to address the violation.

## CAPITAL IMPROVEMENT POLICY

1. The City will prioritize all capital improvements in accordance with an adopted capital improvement program (CIP).
2. The City will update and re-adopt a five-year capital improvement program annually, which details each capital project, the estimated cost, description, and funding source.
3. The City will coordinate development of the capital improvement budget with development of the operating budget. Future operating costs associated with new capital improvements will be projected and included in operating budget forecasts.
4. The City will maintain all of its assets at a level adequate to protect the City's capital investment and to minimize future maintenance and replacement costs.
5. Additional information on the CIP Program will be highlighted within the Capital Improvements section of this document.



## VEHICLE REPLACEMENT POLICY

1. Biennially, a team consisting of the Director of Public Works, Operations Manager, and Fleet Superintendent will review all vehicles and place them into categories as described in the vehicle replacement guidelines. This list will be used to guide the purchase of vehicles/equipment as a part of the City's Vehicle Replacement Program ensuring that appropriate equipment is purchased in an efficient and timely manner.
2. Equipment is evaluated using four criteria: age, mileage, general overall condition, and maintenance cost. Each vehicle is scored on a point system to determine which units are eligible for replacement consideration. Any vehicle that scores a 10 or greater will be eligible for replacement.
3. Replacement recommendations will be based on a replacement schedule (vehicles by type) created by the Public Works Department. Any changes to the recommended list must be submitted in writing to the City Manager.
4. City departments will pay quarterly replacement rates to fund the Vehicle Replacement Fund in preparation for future scheduled replacements.
5. The quarterly rates are calculated based on the cost plus inflation rate of the vehicles on hand within the respective departments. The costs divided by the expected useful life will determine what is paid on a quarterly basis to the Vehicle Replacement Fund in order to pay for future replacements. Because the City is forward-funding replacement costs for purchases of future vehicles, an inflation factor of 3–5% per year is included in estimates. The calculation of the quarterly charged rates will be based on actual vehicle costs, not a budget or estimate.
6. Due to the economic climate of this year's budget, several vehicles' replacement cycles have been extended a year so that the timing of the replacements has been prolonged for additional savings.

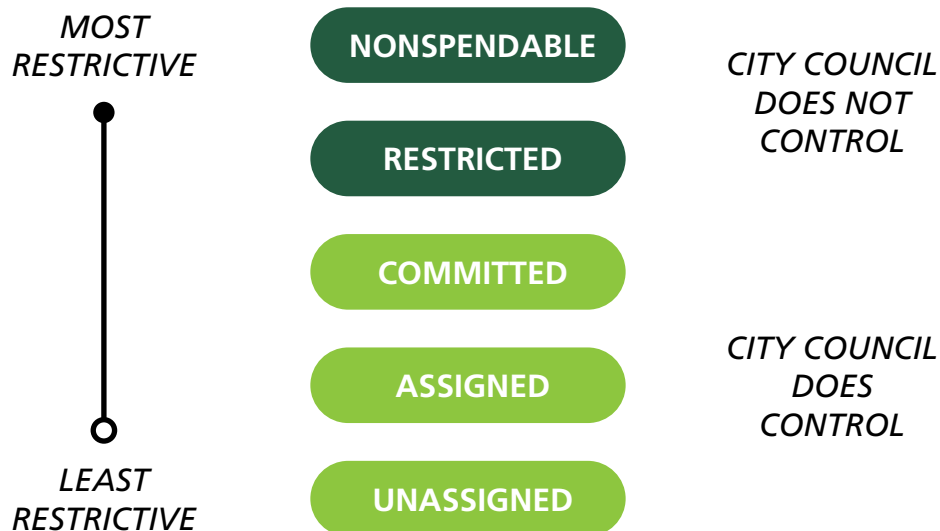
## DEBT SERVICE POLICY

1. When the City finances capital improvements or other projects by issuing bonds or entering into capital leases, it will repay the debt within a period not to exceed the expected useful life of the project. Target debt ratios will be calculated at least every two years and included in the review of financial trends.
2. Prior to the issuance of new General Obligation (GO) debt, consideration shall be given to forecasted tax rate requirements, ratio of net GO debt to assessed taxable value, net GO debt per capita, and debt service payments to General Fund operating budget.
3. Direct net debt as a percentage of total assessed value of taxable property should not exceed 2.5%. Direct net debt is defined as any and all debt that is tax-supported.
4. The ratio of direct debt service expenditures as a percent of total governmental fund expenditures will be targeted to remain at or below 10.0% but in any case should not exceed 12.0% with an aggregate direct debt ten-year principal payout ratio target of 60.0% or better.
5. The City will use fixed-rate debt in most cases to finance its capital needs; however, the City may issue variable-rate debt up to 10-15% of its total debt portfolio, when necessary.
6. The City will strive to achieve and maintain the highest credit rating awarded by the municipal bond rating agencies.
7. The Financial Services Director shall maintain a system of record keeping and reporting to meet the arbitrage rebate compliance requirements for the federal tax code.
8. Debt Service cost will be paid by tax increases and/or new revenue sources.
9. The City may undertake refinancing of outstanding debt:
  - When such refinancing allows the City to realize significant debt service savings (net present value savings equal to at least 2.0 percent of the refunded par amount) without lengthening the term of refinanced debt and without increasing debt service in any subsequent year; or
  - When the public policy benefits outweigh the costs associated with the issuance of new debt and any increase in annual debt service; or
  - When a restrictive covenant is removed to benefit the City.

## FUND BALANCE POLICY

### Fund Balance Available per NC State Treasurer Local Government Commission

Fund balance is reported in two different ways: the amount listed on a unit's General Fund Balance Sheet and the amount statutorily calculated as available for appropriation. The latter represents the maximum amount legally available for appropriation in the subsequent fiscal year, as stipulated by North Carolina General Statute 159-8(a). This figure includes funds that are legally restricted for specific purposes and funds that the unit has formally committed to spending in future years.



### Non-spendable Fund Balance

Non-spendable fund balance represents assets that are not available for appropriation. This classification includes amounts that are either not in a spendable form, such as prepaid items and inventories, or are legally or contractually required to be kept intact. The City's non-spendable fund balance is composed of two primary components:

**Prepaid items:** This portion of the fund balance is not an available resource because it represents payments made to vendors for services or goods that will be consumed in future accounting periods.

**Inventories:** This portion is not considered a spendable resource as it represents the value of goods held at the end of the fiscal year, which are not in a liquid form.

### Restricted Fund Balance

Restricted fund balance includes amounts that are legally or contractually limited to specific purposes by external parties, such as creditors or state law. The City's restricted fund balance is broken down by the specific purpose of the funds:

**Restricted for Stabilization by State Statute:** This portion is not available for appropriation according to North Carolina General Statute (G.S.) 159-8(a).

**Restricted for General Government:** This represents funds restricted by their source for general government activities.





### Committed Fund Balance

Committed fund balance refers to funds that the City Council has formally designated for specific future uses through an ordinance or other official action. The City's committed fund balance is allocated for the following purposes:

Insurance Loss Reserve: Insurance Loss Reserve is used to pay for needs caused by unforeseen emergencies. This reserve will be maintained at no less than \$2.0 million at the end of every fiscal year.

### Assigned Fund Balance

Assigned fund balance represents the portion of the fund balance that City's management intends to use for specific purposes. The City's assigned fund balance is composed of the following:

Assigned for subsequent year's expenditures: This is the portion of the fund balance that is appropriated in the upcoming year's budget. It is not considered restricted or committed. Although the governing body approves the initial appropriation, the budget ordinance grants the City Manager the authority to modify these appropriations under certain conditions.

### Unassigned Fund Balance

This classification of fund balance represents the portion of fund balance that is not restricted, committed, or otherwise assigned to any purpose or specific funds. It is the policy of the City that unassigned fund balance be maintained at 14% of general fund expenditures or greater. The City Council may, from time to time, appropriate fund balances that will reduce unassigned fund balances below the 14.0% policy for the purposes of a declared fiscal emergency or other such global purpose as to protect the long-term fiscal security of the City of Greenville. In such circumstances, the Council will adopt a plan to restore the available fund balances to the policy level within 36 months from the date of the appropriation. If restoration cannot be accomplished within such time period without severe hardship to the City, then the Council will establish a different but appropriate time period.



# Budget Summary

City of Greenville Operating Budget  
Fiscal Year 2025–2026



## BUDGET AT A GLANCE

*Street Improvements*  
**\$3.65 Million**



*Tax Rate (No Change)*  
**39.54¢**

*Additional Police & Fire*  
**14 FTE**



*Housing Initiatives*  
**\$375 Thousand**

*Budget Total*  
**\$504,623,833**

The total budget for the City of Greenville budget is \$504,623,833 for fiscal year 2026. All annually appropriated funds are as follows:

2026 Adopted Budget	
General Fund	\$ 118,864,369
Debt Service	7,368,819
Capital Reserve	-
Housing	1,975,598
Health	14,900,000
Vehicle Replacement	3,601,408
Fleet Maintenance	6,577,898
Facilities Improvement	1,200,000
Transit	4,869,989
Sanitation	11,900,000
Stormwater Utility	11,390,000
Inspections	1,900,000
Occupancy Tax	750,000
Greenville Utilities Commission	314,107,956
Convention & Visitors Authority	2,223,146
Sheppard Memorial Library	2,994,650
<b>TOTAL</b>	<b>\$ 504,623,833</b>



## BUDGETARY CONSIDERATIONS AND ASSUMPTIONS

### Revenues

The adopted budget for fiscal year 2026 is based on the tax rate of 39.54 cents per \$100 dollars of assessed valuation. Historically, the City has maintained a very stable property tax rate. Ad Valorem taxes are conservatively budgeted based on an estimated 4.3% increase in property valuations for fiscal year 2026. These taxes comprise 39% of all revenues collected and when accounting for sales taxes, together account for 65% of all revenues.

Local sales tax collections have largely stabilized following the growth of the pandemic years and are budgeted with a modest 4.4% decrease in anticipated revenues due to slowing growth rates driven by private development and market uncertainty.

### Expenditures

General fund expenditures are forecasted to increase 5.4% in fiscal year 2026, driven by an average 4% pay increase for all personnel, which as a category, comprises 63% of all budgeted expenditures. The remaining \$27.8, 1.7, and 14.8 million are allocated to operating, capital, and transfers respectively. Significant budgetary items this year include:

- \$8 million for various public infrastructure improvements including \$3.6 million for the City's fleet replacement;
- 14 new FTE in public safety roles including eight grant-funded police employees;
- Over \$540,000 towards various economic development activities; and,
- \$375,000 grant match towards local housing programs.

PROPOSED



ADOPTED

### Variances between the Proposed and Adopted Budget

On May 5, 2025, the City of Greenville Financial Services Department, in coordination with senior City staff and the City Manager, presented the fiscal year 2026 budget to City Council in which no suggestions or changes were requested. As a result, the budget presented to City Council in May 2025 is the same budget adopted on June 12, 2025.





CITY MANAGED FUNDS REVENUE SUMMARY

Fund	2022 Actual	2023 Actual	2024 Actual	2025 Original	2026 Adopted
General	\$ 93,096,011	\$ 97,969,096	\$ 107,427,399	\$ 112,819,004	\$ 118,864,369
Debt Service	5,756,059	6,444,605	6,737,902	7,368,819	7,368,819
Public Transportation (Transit)	2,441,741	3,015,295	3,807,389	5,094,474	4,869,989
Fleet Maintenance	5,126,720	6,742,590	6,306,458	6,523,088	6,577,898
Sanitation	8,677,846	8,772,279	9,318,219	9,492,950	11,900,000
Stormwater	7,876,253	10,705,318	10,961,664	13,514,558	11,390,000
Inspections <sup>1</sup>	1,623,624	1,848,571	2,836,812	1,320,880	1,900,000
Housing	2,054,247	2,355,109	8,560,163	3,923,790	1,975,598
Health Insurance	14,009,056	11,052,497	14,587,802	14,376,368	14,900,00
Vehicle Replacement	3,921,541	4,588,909	5,208,709	3,601,408	3,601,408
Facilities Improvement	1,380,000	1,200,000	1,608,500	1,200,000	1,200,000
Occupancy Tax <sup>2</sup>	648,613	829,872	936,196	2,604,334	750,000
Capital Reserve	1,919	64,700	5,085,884	-	-
<b>Total City Managed Funds</b>	<b>\$ 146,613,630</b>	<b>\$ 160,470,405</b>	<b>\$ 184,565,545</b>	<b>\$ 181,839,673</b>	<b>\$ 185,298,081</b>

1 Inspections was established as a separate fund in fiscal year 2024-25 and was previously part of the General Fund.  
2 The Occupancy Tax Fund was transitioned to an annually budgeted fund beginning fiscal year 2025-26

## CITY MANAGED FUNDS EXPENDITURE SUMMARY

### BUDGET SUMMARY

Fund	2022 Actual	2023 Actual	2024 Actual	2025 Original	2026 Adopted	Increase/ (Decrease)
General	\$ 91,528,605	\$ 97,969,096	\$ 107,427,399	\$ 112,819,004	\$ 118,864,369	5.36%
Debt Service	5,331,090	6,285,268	6,471,125	7,368,819	7,368,819	0.00%
Public Transportation (Transit)	2,909,300	2,965,770	3,269,836	5,094,474	4,869,989	(4.41%)
Fleet Maintenance	5,320,099	6,244,530	6,404,723	6,523,088	6,577,898	0.84%
Sanitation	6,900,301	8,518,206	8,923,159	9,492,950	11,900,000	25.36%
Stormwater	5,798,188	7,037,053	11,175,309	13,514,558	11,390,000	(15.72%)
Inspections <sup>1</sup>	1,008,394	1,066,723	1,249,449	1,320,880	1,900,000	43.84%
Housing	2,189,249	2,054,247	2,355,109	3,923,790	1,975,598	(49.65%)
Health Insurance	13,598,002	11,591,888	13,667,788	14,376,368	14,900,00	3.64%
Vehicle Replacement	3,163,269	2,984,087	3,843,091	3,601,408	3,601,408	0.00%
Facilities Improvement	1,272,859	1,252,331	1,546,966	1,200,000	1,200,000	0.00%
Occupancy Tax <sup>2</sup>	534,744	376,675	1,136,930	2,604,334	750,000	(71.20%)
Capital Reserve	-	1,250,000	-	-	-	-
<b>Total City Managed Funds</b>	<b>\$ 139,554,099</b>	<b>\$ 149,955,872</b>	<b>\$ 167,470,885</b>	<b>\$ 181,839,673</b>	<b>\$ 185,298,081</b>	<b>1.90%</b>

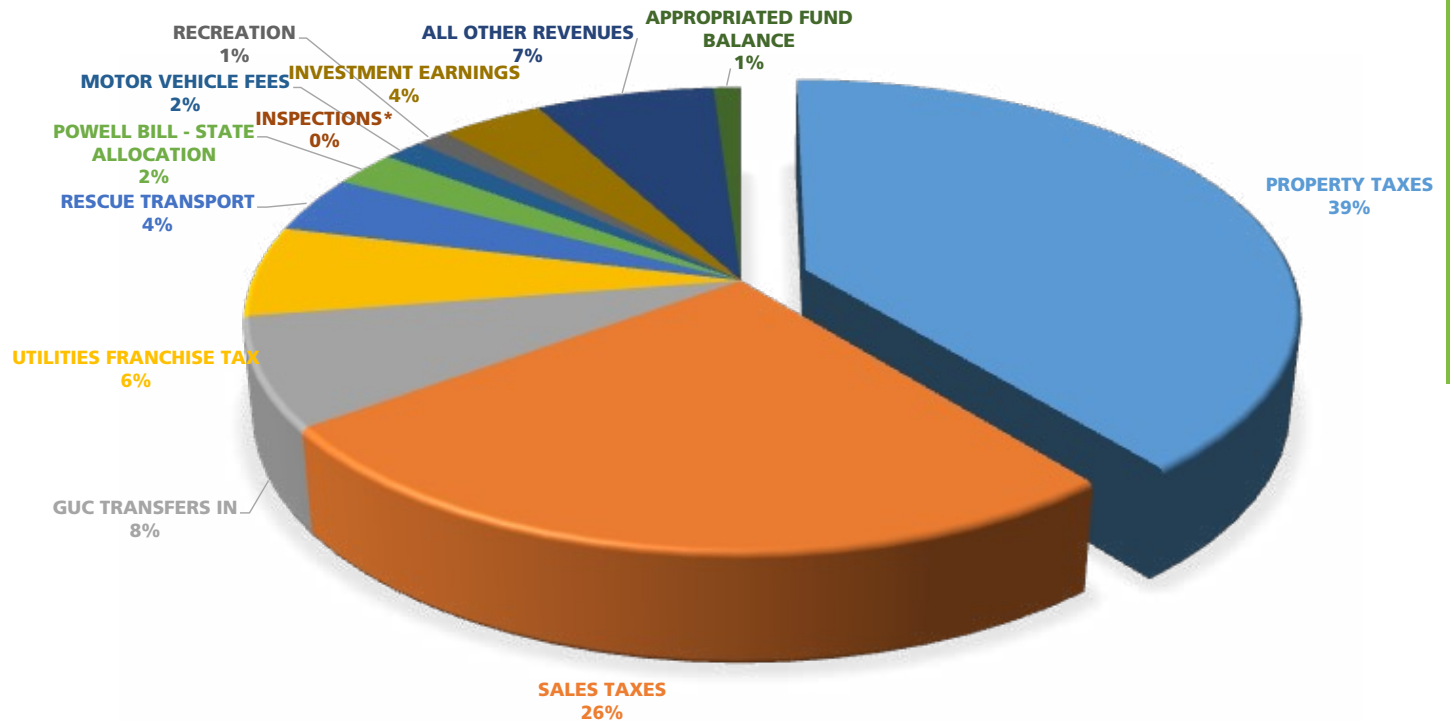
<sup>1</sup> Inspections was established as a separate fund in fiscal year 2024-25 and was previously part of the General Fund.

<sup>2</sup> The Occupancy Tax Fund was transitioned to an annually budgeted fund beginning fiscal year 2025-26.

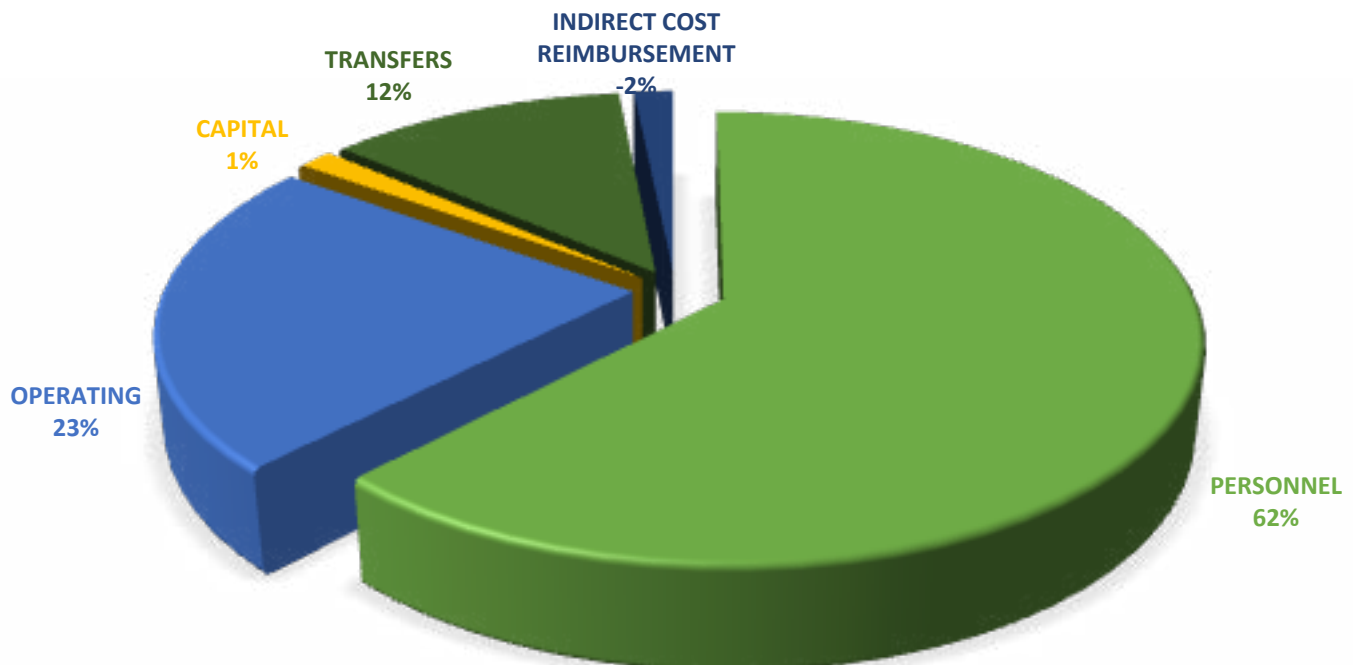


## GENERAL FUND SUMMARY

### REVENUES



### EXPENDITURES





## GENERAL FUND REVENUE DETAILS

### BUDGET SUMMARY

Fund	2022 Actual	2023 Actual	2024 Actual	2025 Original	2026 Adopted	Increase/ (Decrease)
Property Taxes	\$ 37,445,245	\$ 34,939,772	\$ 40,203,869	\$ 43,668,004	\$ 46,665,522	6.86%
Sales Taxes	27,248,610	29,595,763	30,471,404	31,930,000	30,512,904	(4.44%)
GUC Transfers In	6,746,792	7,134,995	8,307,658	8,694,000	9,053,691	4.14%
Utilities Franchise Tax	6,625,128	6,920,722	7,069,447	6,900,000	7,492,757	8.59%
Rescue Transport Fees	3,990,787	4,167,213	3,978,823	3,500,000	4,758,234	35.95%
Powell Bill - State Allocation	2,390,611	2,424,387	2,676,328	2,400,000	2,960,000	23.33%
Motor Vehicle Fees	1,675,940	1,704,390	1,689,920	1,706,000	1,803,631	5.72%
Inspections <sup>1</sup>	1,623,624	1,848,571	2,836,812	1,750,000	-	(100.00%)
Recreation Fees	1,255,366	1,343,420	1,267,545	1,500,000	1,500,000	-
Investment Earnings	(1,006,916)	3,249,487	4,369,444	3,600,000	4,723,564	31.21%
All Other Revenues	5,157,043	6,488,948	7,392,962	6,421,000	8,144,066	26.83%
Appropriated Fund Balance	-	-	-	750,000	1,250,000	66.67%
<b>Total General Fund Revenues</b>	<b>\$ 93,152,229</b>	<b>\$ 99,817,667</b>	<b>\$ 110,264,211</b>	<b>\$ 112,069,004</b>	<b>\$ 118,864,369</b>	<b>6.06%</b>

<sup>1</sup> This chart reflects the inclusion of Inspections as an activity of the General Fund, this activity is now a separate fund.

## GENERAL FUND EXPENDITURE DETAILS

Fund	2022 Actual	2023 Actual	2024 Actual	2025 Original	2026 Adopted	Increase/ (Decrease)
Personnel	\$ 57,160,876	\$ 59,605,411	\$ 66,161,078	\$ 74,039,973	\$ 76,425,145	3.22%
Operating	20,176,527	22,869,965	25,091,211	24,638,480	27,837,281	10.07%
Capital Outlay	1,479,181	1,830,169	1,628,334	1,766,440	1,740,505	(1.47%)
Transfers Out	14,062,474	15,014,004	15,897,229	14,324,998	14,812,325	3.40%
Indirect Cost Reimbursement	(1,350,453)	(1,350,453)	(1,350,453)	(1,950,887)	(1,950,887)	-
<b>Total General Fund Expenditures</b>	<b>\$ 91,528,605</b>	<b>\$ 97,969,096</b>	<b>\$ 107,427,399</b>	<b>\$ 112,819,004</b>	<b>\$ 118,864,369</b>	<b>5.36%</b>



## POSITION SUMMARY

The chart below compares the total number of authorized full-time equivalent (FTE) positions adopted with the fiscal year 2026 budget to the preceding four years. For fiscal year 2026, notable changes include:

### New Positions

- Eight (8) FTE for Police to reduce response times and cover increased call volume.
- Six (6) FTE for Fire & Rescue to reduce response times and cover increased call volume

### Position Transfers

- One (1) FTE from Financial Services to City Manager as a Regulator Compliance and Enforcement Coordinator.
- One (1) FTE from Financial Services to Planning & Development Services as a Planner II.

Department	2022 Adopted	2023 Adopted	2024 Adopted	2025 Adopted	Change FY2025-FY2026	2026 Adopted
Mayor & City Council	-	-	-	-	-	-
City Manager	12	12	12	12	1	13
City Clerk	3	3	3	3.5	-	3.5
City Attorney	4	4	4	4	-	4
Financial Services	21	21	23	24	(2)	22
Human Resources	12	12	12	12	-	12
Information Technology	19	20	20	20	-	20
Recreation & Parks	65.25	66.25	68.75	71.5	-	71.5
Police	256	256	253	254	8	262
Fire & Rescue	167	170	169	176	6	182
Public Works	158.75	162.75	161.75	163.75	-	163.75
Engineering	36	37.75	37.75	39	-	39
Planning & Development Services <sup>1</sup>	42	42	23	25	1	26
Neighborhood & Business Services	-	-	24	25	-	25
<b>Total Full Time Equivalent (FTE)</b>	<b>796</b>	<b>806.75</b>	<b>811.25</b>	<b>829.75</b>	<b>14</b>	<b>843.75</b>

<sup>1</sup> Neighborhood & Business Services was established in fiscal year 2024 with staff from Planning & Development Services



## BUDGET PROCESS

### BUDGET SUMMARY

Budget Kickoff is the formal beginning of the annual budget process in the City of Greenville. During Kickoff, departments are given pertinent information regarding the upcoming budget year including expectations, important dates, revenue and expenditure outlooks, as well as including training tips for budget submission. As shown below, the budget process has historically began in the fall giving departments and senior staff ample time to prepare and review for the upcoming fiscal year.

During the Winter months of December through February, meetings are held between the Financial Services budget team, senior City staff, and the departments to discuss in greater detail the needs, challenges, and opportunities of each department. During these meetings departments discuss their personnel and fixed costs as well as any anticipated cost increases; they also during this time discuss personnel additions, subtractions, or changes.

In the spring, Financial Services with senior City staff, finalize revenue projections and disseminate to the departments their discretionary cost targets, subtracting fixed and personnel costs from the department's total appropriation. Finally, prior to July 1st, the final budget is presented to City Council for adoption and enactment.

Month	Operating Budget	CIP Budget
<b>September</b>	Budget Kickoff / City Manager's Vision Budget documents available	CIP & FIP forms available
<b>October</b>	Personnel budget preparation worksheets verified and returned to HR New position and reclassification requests due to HR IT requests due to IT	
<b>November</b>	Recommended new positions/reclassifications due to Budget Office Recommended technology requests due to Budget Office from IT Revenue projections and Manual of Fee changes due to Budget Office Budget targets distributed to departments	CIP & FIP request Forms due to Budget Office
<b>December</b>	Department mission statement and goals due to Budget Office Department budget requests and increment/decrement forms due to Budget Office Department head meetings with Assistant City Manager Department head meetings with City Manager, Asst City Manager and Finance Director	CIP & FIP schedule presented to City Council
<b>January</b>	HR approved dept personnel budget preparation worksheets submitted to Budget Office Revenue and expense forecast finalized by FS/Budget Office City Council Strategic planning session Proposed 5-year CIP presented to City Council	City Council Planning session and draft CIP presentation
<b>February</b>	Optional Dept head follow-up meetings with City Manager and Deputy/Asst. City Manager	
<b>March</b>		CIP Proposal to City Council
<b>April</b>	City Council Preview GUC, SML, and CVA budgets due to Budget Office	
<b>May</b>	City Council budget presentation Public display of balanced budgets prior to Public Hearing	
<b>June</b>	Public Hearing Adoption of Budget	
<b>July</b>	Fiscal Year Begins	







# General Fund

City of Greenville Operating Budget  
Fiscal Year 2025–2026

The General Fund is established to account for the revenues and expenditures in operating the general government functions of a non-proprietary nature. This fund receives ad valorem tax revenues, State-shared revenues, licenses, permits and fees. The major operating activities include general government, police, fire, public works, recreation and parks, and other governmental service functions. The expenditures that will follow are in order by department:

**GENERAL FUND**

- Mayor & City Council
- City Manager
- City Clerk
- City Attorney
- Financial Services
- Human Resources
- Information Technology
- Recreation & Parks
- Police
- Fire / Rescue
- Public Works
- Engineering
- Planning & Development Services
- Neighborhood & Business Services



## MAYOR & CITY COUNCIL

### DEPARTMENT SUMMARY

#### MISSION STATEMENT

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

#### VISION STATEMENT

The City of Greenville will be vibrant, healthy caring, innovative and inclusive communities and neighborhoods with first-class arts, cultural, recreational and transportation opportunities, a thriving urban core, an entrepreneurial business climate, and top quality medical and educational institutions.

#### CITY COUNCIL GOALS

Enhance community engagement, safety, wellness, and environmental responsibility.

Deliver public infrastructure improvement and execute existing opportunities related to transportation networks, recreation and parks, and stormwater projects.

Expand the economic hub of eastern North Carolina through proactive economic development and job creation.

Build a thriving and attractive community by creating affordable access to vibrant neighborhoods.

Expand artistic, cultural, and recreational opportunities.

Build a high-performing, diverse organization, govern with transparency and fiscal responsibility, and tell our story to the community and region.

Make Greenville a destination community and place for all people to call home.





## BUDGET SUMMARY

Expenditures by Type	2022 Actual	2023 Actual	2024 Actual	2025 Original	2026 Adopted	Increase/ (Decrease)
Personnel	\$ 184,868	\$ 161,249	\$ 182,779	\$ 184,201	\$ 184,201	-
Operating	336,592	287,465	491,937	422,053	410,573	(2.72)%
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Mayor &amp; City Council</b>	<b>\$ 521,460</b>	<b>\$ 448,714</b>	<b>\$ 674,716</b>	<b>\$ 606,254</b>	<b>\$ 594,774</b>	<b>(2.72)%</b>



Mayor P.J. Connolly



Council-member Portia Willis



From left to right: Council-members Matt Scully and Les Robinson



From left to right: Council-members Tonya Foreman and Marion Blackburn



From left to right: Mayor P.J. Connolly, Mayor Pro-Tem Monica Daniels, and Council-member Matt Scully.



## **CITY MANAGER**

### **DEPARTMENT SUMMARY**

#### **MISSION STATEMENT**

The mission of the City Manager's Office is to effectively coordinate and lead City departments in the administration of City affairs in an open, ethical, and fiscally responsible manner according to the City Code, Charter, ordinances, and City Council policies; to provide effective leadership by communicating to employees; and to leverage City resources by promoting and maintaining strong partnerships with public and appropriate private entities.

#### **CITY COUNCIL GOALS SUPPORTED**

**Enhance community engagement, safety, wellness, and environmental responsibility.**

**Deliver public infrastructure improvement and execute existing opportunities related to transportation networks, recreation and parks, and stormwater projects.**

**Expand the economic hub of eastern North Carolina through proactive economic development and job creation.**

**Build a thriving and attractive community by creating affordable access to vibrant neighborhoods.**

**Expand artistic, cultural, and recreational opportunities.**

**Build a high-performing, diverse organization, govern with transparency and fiscal responsibility, and tell our story to the community and region.**

**Make Greenville a destination community and place for all people to call home.**



*City Manager Michael Cowin*

## BUDGET SUMMARY

Expenditures by Type	2022 Actual	2023 Actual	2024 Actual	2025 Original	2026 Adopted	Increase/ (Decrease)
Personnel	\$ 1,524,314	\$ 1,621,603	\$ 1,803,071	\$ 1,913,280	\$ 1,924,621	0.59%
Operating	1,108,701	1,403,082	1,798,185	1,503,983	1,815,232	20.69%
Capital Outlay	60,993	61,396	-	66,000	-	-
Transfers Out	-	-	-	-	-	-
<b>Total City Manager</b>	<b>\$ 2,694,008</b>	<b>\$ 3,086,081</b>	<b>\$ 3,601,256</b>	<b>\$ 3,483,263</b>	<b>\$ 3,739,853</b>	<b>7.37%</b>

## PERSONNEL SUMMARY

2022 Adopted	2023 Adopted	2024 Adopted	2025 Adopted	2026 Adopted
12	12	12	12	13

## **CITY CLERK**

### **DEPARTMENT SUMMARY**

#### **DEPARTMENT MISSION**

The City Clerk's Office is committed to maintaining and providing timely and accurate information to elected officials, staff, and citizens, and providing administrative support to the elected officials.

#### **DEPARTMENT DESCRIPTION**

The City Clerk's Office consists of the City Clerk, Deputy City Clerk, Assistant City Clerk, and a Staff Support Specialist, with the City Clerk being one of the three employees serving at the pleasure of the Mayor and Council. One of the primary responsibilities of the City Clerk's Office is to maintain the permanent records of the City, which include all minutes of Council meetings, ordinances and resolutions adopted by Council, and contracts. The City Clerk attends Council meetings, transcribes minutes of the meetings and prepares them for the permanent records. The City Clerk's Office also performs City-related administrative support for the Mayor and City Council. The City Clerk's Office oversees the City's Contract Tracking Applications and the City Council's Boards and Commissions.

### **CITY COUNCIL GOALS SUPPORTED**

#### **Enhance community engagement, safety, wellness, and environmental responsibility.**

1. Enhance understanding and increase broader citizen participation in City Government
2. Enhance diversity and promote inclusiveness

#### **Build a high-performing, diverse organization, govern with transparency and fiscal responsibility, and tell our story to the community and region.**

1. Keep City regulations up-to-date
2. To record all official proceedings of the Greenville City Council
3. To process and maintain documents of the City of Greenville
4. To respond to citizen requests for information in a timely and efficient manner

### **MAJOR ACCOMPLISHMENTS IN FISCAL YEAR 2025**

1. Coordinated and hosted the first Eastern Regional Women in Municipal Government (WIMG) Convening
2. Acquired new software to improve the process of generating minutes

### **FOCUS IN FISCAL YEAR 2026**

1. Upgrades to the Contracts Tracking Application to make it more efficient
2. Restructure assignments to create a more balanced and efficient workflow
3. Developing Boards and Commissions training for staff liaisons
4. Support the rollout of the new Boards and Commissions restructuring as directed by Council

## PERFORMANCE SUMMARY

### GENERAL FUND

	2022 Actual	2023 Actual	2024 Actual	Achievement Status	2025 Actual	2026 Goal
<b>Enhance community engagement, safety, wellness, and environmental responsibility</b>						
Offer both in-person and online formats to broaden participation in public input sessions	100%	100%	100%	●	100%	100%
Host mock council meetings for students, youth groups, and civic organizations to teach how local government works.	100%	100%	100%	●	100%	100%
Facilitate Town Halls to ensure structured, transparent, and inclusive conversations.	100%	100%	100%	●	100%	100%
<b>Build a high-performing, diverse organization, govern with transparency and fiscal responsibility, and tell our story to the community and region</b>						
Leverage technology to provide real-time access to council actions via an action agenda for each council meeting	100%	100%	100%	●	100%	100%
Provide ongoing professional development, certifications, and cross-training	100%	100%	100%	●	100%	100%
Standardize processes to ensure compliance, accuracy, and accountability	100%	100%	100%	●	100%	100%

## BUDGET SUMMARY

Expenditures by Type	2022 Actual	2023 Actual	2024 Actual	2025 Original	2026 Adopted	Increase/ (Decrease)
Personnel	\$ 238,287	\$ 219,240	\$ 254,425	\$ 316,365	\$ 277,932	(12.15)%
Operating	67,132	77,216	102,324	123,690	131,863	6.61%
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total City Clerk</b>	<b>\$ 305,418</b>	<b>\$ 296,930</b>	<b>\$ 356,749</b>	<b>\$ 440,055</b>	<b>\$ 409,795</b>	<b>(6.88)%</b>

## PERSONNEL SUMMARY

2022 Adopted	2023 Adopted	2024 Adopted	2025 Adopted	2026 Adopted
3	3	3	3.5	3.5





## **CITY ATTORNEY**

### **DEPARTMENT SUMMARY**

#### **DEPARTMENT MISSION**

The City Attorney is committed to providing the City and its public officials and employees, with legal services of the highest quality so that the City's business is conducted efficiently, effectively, and economically.

#### **DEPARTMENT DESCRIPTION**

The City Attorney's Office provides legal advice and representation to the Mayor, City Council, City Manager, and other City officials and employees on a broad range of issues. The Office represents the City, including its officials and employees, in litigation filed by or against them. Upon request, the Office provides legal opinions to City officials and employees on City-related matters.

#### **CITY COUNCIL GOALS SUPPORTED**

**Build a high-performing, diverse organization, govern with transparency and fiscal responsibility, and tell our story to the community and region.**

1. Provide High-Quality and Timely Legal Advice
2. Minimize Legal and Financial Risk to the City
3. Efficient and Cost Effective Use of Legal Resources

#### **MAJOR ACCOMPLISHMENTS IN FISCAL YEAR 2025**

1. Provide legal advice at Council meetings and Board and Commissions.
2. Provide legal review and/or drafted contracts including some contracts that required Council approval.
3. Worked with the City risk manager and outside counsel in resolving civil lawsuits against the City.
4. Responded to numerous public records requests and petitions for custodial law enforcement recordings.

#### **FOCUS IN FISCAL YEAR 2026**



1. Work with City staff on a model services contract template.
2. Conduct orientation (legal overview) for new Council members (if any), and/or Board and Commission members (if any).
3. Manage outside counsel representing the City in civil litigation by tracking status of cases and in certain instances establishing a projected budget.



*City Attorney Emanuel McGirt*

## PERFORMANCE SUMMARY

### GENERAL FUND

	2022 Actual	2023 Actual	2024 Actual	Achievement Status	2025 Actual	2026 Goal
<b>Provide high-quality and timely legal advice</b>						
Average number of days to complete routine contract review (all matter types)	2	2	2		2	<2
<b>Minimize legal risk and financial risk to the City</b>						
Number of Training Sessions Provided to City Departments and Boards & Commissions on pertinent topics including, but not limited to public records requests, open meetings laws, parliamentary procedure, and/or employment regulations	No Data	No Data	No Data		Data Collection in Progress	20
<b>Efficient and cost-effective use of legal resources</b>						
Outside Counsel Spending (Percent of total budget spent on external law firms)	4.04%	0.36%	3.59%		6.12%	<10%
Number of contracts reviewed	230	100	80		55	100

## BUDGET SUMMARY

Expenditures by Type	2022 Actual	2023 Actual	2024 Actual	2025 Original	2026 Adopted	Increase/ (Decrease)
Personnel	\$ 546,980	\$ 632,822	\$ 651,118	\$ 734,772	\$ 698,552	(4.93)%
Operating	96,138	54,210	71,816	81,740	79,967	(1.84)%
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total City Attorney</b>	<b>\$ 643,118</b>	<b>\$ 687,032</b>	<b>\$ 722,934</b>	<b>\$ 816,242</b>	<b>\$ 778,519</b>	<b>(4.62)%</b>

## PERSONNEL SUMMARY

2022 Adopted	2023 Adopted	2024 Adopted	2025 Adopted	2026 Adopted
4	4	4	4	4



## FINANCIAL SERVICES

### DEPARTMENT SUMMARY

#### DEPARTMENT MISSION

The Financial Services Department is committed to providing superior financial services in good company.

#### DEPARTMENT DESCRIPTION

The City of Greenville Financial Services Department is comprised of six divisions:

**Administrative**-Provide overall leadership and coordination for the department and is responsible for strategic planning, policy development, and overall compliance with all financial laws and regulations.

**Accounting**-The accounting division is the core of the Financial Services Department. It is responsible for maintaining the general ledger, accounts payable, accounts receivable, and payroll. This division ensures that all financial transactions are recorded accurately and in compliance with Generally Accepted Accounting Principles (GAAP). It also prepares the annual comprehensive financial report and manages fixed asset records.

**Collections**-This division is responsible for the collection of all revenues, including taxes, fees, and licenses. It may also manage the billing for services.

**Purchasing**-This division is responsible for all purchasing activities for the local government. It manages the bidding process for goods and services, issues purchase orders, and ensures that all procurement activities comply with legal and ethical standards.

**Budget/Reporting**-This division is responsible for developing and managing the city's budget. It works with other departments to prepare budget estimates, create the comprehensive operating and capital budget, and monitor expenditures throughout the fiscal year. This division also often tracks key performance indicators to evaluate the effectiveness of various city services.

**Parking Enforcement**-This division is responsible for the enforcement of all parking ordinances of the City, including managing the lifecycle of the parking citation process, administrative and technical oversight of parking structures, and coordination with external stakeholders in the implementation of parking regulations.

#### CITY COUNCIL GOALS SUPPORTED

**Build a high-performing, diverse organization, govern with transparency and fiscal responsibility, and tell our story to the community and region.**

1. Maintain current credit ratings of Aa2 and AA, awarded by the municipal bond rating agencies.
2. Develop and maintain tools to monitor and report operational performance of the Council-identified strategic goal.
3. Publish, maintain, and develop reporting model for the five-year Capital Improvement Plan, Annual Comprehensive Financial Report (ACFR), Popular Annual Financial Report (PAFR), and annual budget document.

#### MAJOR ACCOMPLISHMENTS IN FISCAL YEAR 2025

1. Facilitated the issuance of \$15M in debt in support of the Town Common Bulkhead Project with consistently superior ratings from Standard & Poor's and Moody's rating agencies.

#### FOCUS IN FISCAL YEAR 2026

1. Continue internal process improvements to budgeting, performance management, and reporting.

## PERFORMANCE SUMMARY

### GENERAL FUND

	2022 Actual	2023 Actual	2024 Actual	Achievement Status	2025 Actual	2026 Goal
<b>Maintain current credit ratings of Aa2 and AA, awarded by the municipal bond rating agencies</b>						
Unassigned General Fund Balance as a percentage of annual General Fund expenditures	20.27%	21.44%	23.49%	●	Pending Audit	>15%
Direct Debt per capita	\$1,014	\$ 941	\$ 857	●	\$ 759	<\$2,500
Debt Service as a percentage of General Fund expenditures	5.82%	6.42%	6.02%	●	6.53%	<6.20%
Debt Service as a percentage of assessed value	1.14%	1.04%	0.91%	●	0.62%	<3%
<b>Develop and maintain tools to monitor and report operational performance of the Council identified strategic goals</b>						
Number of Financial Service Requests (FSR) completed	No Data	109	169	●	198	>150
Average number of days to complete FSR	No Data	5.54	8.34	●	Pending	<5
<b>Publish, maintain, and develop reporting model for the five-year Capital Improvement Plan, Annual Comprehensive Financial Report (ACFR), Popular Annual Financial Report (PAFR), and Annual Budget Book</b>						
Number of days following budget adoption to complete submission of the Annual Budget Book <sup>1</sup>	282	301	165	●	215	<90
Number of auditor findings related to financial reporting	0	0	0	●	Pending Audit	<2

<sup>1</sup> Annual Budget Book submission is for the fiscal year it covers.

## BUDGET SUMMARY

Expenditures by Type	2022 Actual	2023 Actual	2024 Actual	2025 Original	2026 Adopted	Increase/ (Decrease)
Personnel	\$ 1,800,775	\$ 1,969,127	\$ 2,026,269	\$ 2,407,141	\$ 2,434,867	1.15%
Operating	1,210,571	1,365,838	1,377,514	1,612,654	1,728,216	7.17%
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Financial Services</b>	<b>\$ 3,011,346</b>	<b>\$ 3,334,965</b>	<b>\$ 3,403,783</b>	<b>\$ 4,019,795</b>	<b>\$ 4,163,083</b>	<b>3.56%</b>

## PERSONNEL SUMMARY

2022 Adopted	2023 Adopted	2024 Adopted	2025 Adopted	2026 Adopted
21	21	20	24	22





## **HUMAN RESOURCES**

### **DEPARTMENT SUMMARY**

#### **DEPARTMENT MISSION**

As a team of human resource professionals, we continuously strive to be more progressive, innovative, and customer service driven to effectively support the departments and customers we serve.

#### **DEPARTMENT DESCRIPTION**

The Human Resources Department administers the City's personnel policies on a day-to-day basis as they relate to recruitment, selection, training, career development, position classification, employee relations, performance management, salary and benefits.

#### **CITY COUNCIL GOALS SUPPORTED**

##### **Enhance community engagement, safety, wellness, and environmental responsibility.**

1. Expand participation and additional services at our Employee Health Clinic
2. Increase the number of employees participating in wellness and other preventative care programs (e.g., biometric screenings, vaccinations, wellness programs targeting medical conditions such as diabetes, etc.)

##### **Build a high-performing, diverse organization, govern with transparency and fiscal responsibility, and tell our story to the community and region.**

1. Maintain competitive salaries and benefits to attract and retain top talent
2. Continue to create talent pipelines by providing relevant training to foster professional growth
3. Optimize employee access to training through worksite delivery of training programs
4. Maximize use of technology to attract talent, streamline hiring, and onboard new talent

#### **FOCUS IN FISCAL YEAR 2026**

1. Citywide pay and classification study

## PERFORMANCE SUMMARY

### GENERAL FUND

	2022 Actual	2023 Actual	2024 Actual	Achievement Status	2025 Actual	2026 Goal
<b>Expand participation and additional services at our Employee Health Clinic</b>						
Percentage of total employees who utilize the health clinic's services	No Data	No Data	No Data	○	No Data	No Goal
Employee satisfaction with the health clinic's services	No Data	No Data	No Data	○	No Data	No Goal
<b>Increase the number of employees participating in wellness and other preventative care programs (e.g., biometric screenings, vaccinations, wellness programs targeting medical conditions such as diabetes, etc.)</b>						
Number of employees who participate in biometric screenings annually	551	577	593	○	No Data	No Goal
Number of employees who receive a flu shot or other offered vaccinations through the wellness program	No Data	No Data	No Data	○	No Data	No Goal
<b>Maintain competitive salaries and benefits to attract and retain top talent</b>						
Employee turnover rate by fiscal year	12.10%	14.30%	10.40%	○	No Data	No Goal
Average number of days to fill vacant positions	No Data	No Data	No Data	○	No Data	No Goal
<b>Continue to create talent pipelines by providing relevant training to foster professional growth</b>						
Percentage of employees who participate in professional development and training programs annually	No Data	No Data	No Data	○	No Data	No Goal
Percentage of employees who are promoted internally to fill vacancies	No Data	No Data	No Data	○	No Data	No Goal
Percentage of employees who are promoted to leadership positions	No Data	No Data	No Data	○	No Data	No Goal
<b>Optimize employee access to training through worksite delivery of training programs</b>						
Percentage of employees who complete a required training before deadline	No Data	No Data	No Data	○	No Data	No Goal
Percentage of different methods of training (online vs in-person, on-site vs off-site)	No Data	No Data	No Data	○	No Data	No Goal
Participation numbers of each training topic	No Data	No Data	No Data	○	No Data	No Goal
<b>Maximize use of technology to attract talent, streamline hiring, and onboard new talent</b>						
Average time-to-hire in days, from initial application to job offer acceptance	No Data	No Data	No Data	○	No Data	No Goal



BUDGET SUMMARY

Expenditures by Type	2022 Actual	2023 Actual	2024 Actual	2025 Original	2026 Adopted	Increase/ (Decrease)
Personnel	\$ 2,792,955	\$ 2,876,757	\$ 3,330,320	\$ 3,343,770	\$ 3,701,075	10.69%
Operating	344,725	423,776	451,138	464,809	587,659	26.43%
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Human Resources</b>	<b>\$ 3,134,129</b>	<b>\$ 3,300,534</b>	<b>\$ 3,781,458</b>	<b>\$ 3,808,579</b>	<b>\$ 4,288,734</b>	<b>12.61%</b>

PERSONNEL SUMMARY

2022 Adopted	2023 Adopted	2024 Adopted	2025 Adopted	2026 Adopted
12	12	12	12	12



R U Okay? Lunch and Learn Event

GENERAL FUND

## INFORMATION TECHNOLOGY

### DEPARTMENT SUMMARY

#### DEPARTMENT MISSION

To work with City Departments to provide technological capabilities that enhance their day-to-day productivity as well as providing, supporting, and maintaining a highly reliable and secure environment.

#### DEPARTMENT DESCRIPTION

The IT Department is organized into three key divisions: Infrastructure, Applications, and Support Services.

Infrastructure Division - This division is responsible for managing networking, telephony, data-centers, and cybersecurity. It ensures the seamless operation and security of the organization's IT infrastructure.

Applications Division - This division oversees enterprise software, contracts, data management, and Geographic Information Systems (GIS). It plays a crucial role in maintaining and optimizing the software applications that support the organization's operations.

Support Services Division - This division includes help-desk operations, end-user device management, and training. It focuses on providing excellent support services to users and emphasizes cybersecurity across all areas.

#### CITY COUNCIL GOALS SUPPORTED

**Build a high-performing, diverse organization, govern with transparency and fiscal responsibility, and tell our story to the community and region.**

1. Refresh and enhance existing technology infrastructure
2. Enhance and analyze technology processes in departments
3. Provide stable and secure infrastructure to reduce cyber risk and ensure business continuity
4. Support the day to day technology needs of city staff
5. Provide required staff education on cyber security and risk by using industry-leading resources

#### MAJOR ACCOMPLISHMENTS IN FISCAL YEAR 2025

1. Tyler SaaS - Financial & Permitting applications moved from on-premises to a cloud based platform
2. Tyler EP&L- online plan review implemented
3. AI Search for City Website implemented
4. Develop & Implement Real Property Disposition Application
5. Successfully completed yearly device refresh cycle
6. Security Enhancements for Infrastructure Environment

#### FOCUS IN FISCAL YEAR 2026

1. Emergency Operations Center infrastructure upgrade
2. Network Hardware upgrade and implement new features to better secure the network
3. Physical Security assessment/Badge system upgrade
4. Apps: Refuse & Stormwater Application Rewrite; Tyler EP&L - Code Enforcement re-work, implement Special Events & Police Permits; Implement Cemetery Application and new City website
5. Provide fast, reliable, and customer focused response to support and requests
6. Computer Equipment Purchasing - New and Refresh
7. Promote Technology and Security Training and Awareness
8. Upgrade Document Management system
9. Migrate IT Service Management system to SaaS





## PERFORMANCE SUMMARY

	2022 Actual	2023 Actual	2024 Actual	Achievement Status	2025 Actual	2026 Goal
<b>Refresh and enhance existing technology infrastructure</b>						
Percent of Enterprise Servers that are less than 5 years old (Hardware)	85%	100%	100%	●	100%	100%
Percent of Servers that are less than 5 years old (Virtual)	85%	90%	95%	●	98%	100%
Percent of Video Surveillance Servers that are less than 5 years old (Hardware)	52%	54%	50%	●	50%	60%
Percent of Desktops/Laptops that are less than 4 years old	60%	76%	76%	●	95%	95%
<b>Enhance and analyze technology processes in departments</b>						
Number of projects completed to automate, digitize or improve processes	4	5	4	●	5	4
Number of software enhancements completed	NO DATA	107	118	●	116	110
<b>Provide stable and secure infrastructure to reduce cyber risk and ensure business continuity</b>						
Percent of internet uptime	100.0%	100.0%	100.0%	●	100.0%	99.9%
Percent of overall network uptime	100.0%	100.0%	99.0%	●	100.0%	99.9%
Percent of systems with end point protection	93.0%	96.0%	98.0%	●	98.0%	99.0%
Percent automatic backup success rate	95.0%	98.0%	99.0%	●	99.0%	99.0%
<b>Support the day to day technology needs of city staff</b>						
Percent of Help-desk incidents closed within 1 business days	59.9%	62.1%	58.2%	●	52.6%	55.0%
Percent of Help-desk incidents closed within 10 business days	87.1%	86.9%	87.8%	●	86.1%	90.0%
Percent of Service requests completed	70.2%	83.3%	74.3%	●	85.9%	90.0%
<b>Provide required staff education on cyber security and risk by using industry-leading resources</b>						
Number of required security trainings delivered per year	4	10	16	●	12	12
Percent of staff completion of required trainings	87.0%	91.0%	85.0%	●	78.0%	90.0%
Number of simulated phishing campaigns delivered per year	12	11	11	●	12	12
Phish prone percent average per campaign (users who clicked link or opened attachment)	10.6%	14.4%	19.0%	●	10.1%	9.0%



## BUDGET SUMMARY

Expenditures by Type	2022 Actual	2023 Actual	2024 Actual	2025 Original	2026 Adopted	Increase/ (Decrease)
Personnel	\$ 2,176,875	\$ 2,376,505	\$ 2,730,065	\$ 2,985,095	\$ 2,987,545	0.08%
Operating	878,134	1,101,608	1,387,142	1,629,468	1,976,156	21.28%
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Information Technology</b>	<b>\$3,055,009</b>	<b>\$3,478,113</b>	<b>\$4,117,208</b>	<b>\$4,614,563</b>	<b>\$4,963,701</b>	<b>7.57%</b>

## PERSONNEL SUMMARY

2022 Adopted	2023 Adopted	2024 Adopted	2025 Adopted	2026 Adopted
19	20	20	20	20



## RECREATION & PARKS

### DEPARTMENT SUMMARY

#### DEPARTMENT MISSION

To advance parks, recreation, and environmental conservation efforts that promote mental and physical health, serve as a deterrent to illegal or inappropriate behaviors, and enhance Greenville's quality of life.

#### DEPARTMENT DESCRIPTION

The Recreation and Parks Department provides a variety of athletic, recreational, and arts and crafts activities for all ages and special populations. The department maintains more than 36 parks and recreational facilities, including numerous gymnasiums, recreation and community centers, swimming pools, tennis courts, a soccer complex, softball and baseball fields, playgrounds, a greenway, as well as The Town Common and Greenville Toyota Amphitheater, Wildwood Park, River Park North, Bradford Creek Public Golf Course, the Aquatics and Fitness Center, the Extreme Park, and River Birch Tennis Center.

#### CITY COUNCIL GOALS SUPPORTED

##### Enhance community engagement, safety, wellness, and environmental responsibility.

1. Enhance community engagement by offering and assisting in off-site programs in neighborhoods lacking recreational opportunities
2. Increase outdoor exercise and wellness opportunities throughout the City's park system
3. Expand programming at the Outdoor Aquatic Center (OAC) to include diverse and affordable swim lessons for the community
4. Expansion and enhancement of various athletic programs at diverse locations within the City

##### Deliver public infrastructure improvement and execute existing opportunities related to transportation networks, recreation and parks, and stormwater projects.

1. Continue to work with the Project Management Department (PMD) on the construction of multiple amenities currently funded for Wildwood Park.
2. Assist the Project Management Department on improvements and enhancements at Greenfield Terrace Park to increase safety and provide more recreational opportunities for the citizens north of the River.

##### Build a thriving and attractive community by creating affordable access to vibrant neighborhoods.

1. Enhance teen programming at Eppes Recreation Center, South Greenville Recreation Center, and Drew Steele Center by offering wellness and leadership activities
2. Increase programming opportunities at Wildwood Park, River Park North, Jaycee Park Center for Arts & Crafts, and Greenways to include traditional school groups, home-school groups, and other community groups
3. Enhance the Tar River University Neighborhood with continued maintenance of the off-leash dog area

#### MAJOR ACCOMPLISHMENTS IN FISCAL YEAR 2025

1. Began operating the newly renovated, multi-use Community Building at the Dream Park in October 2024
2. Opened additional primitive trails, restroom, playground and additional parking at Wildwood Park
3. Expanded aquatic programs to include diverse programming at the OAC to improve swimmer safety

#### FOCUS IN FISCAL YEAR 2026

1. Coordinate with the Civic Arts Committee for additional public art locations, programs and events throughout the community
2. Continue working with PMD to construct, design and complete various projects through the city's CIP and FIP Plans
3. Continue the replacement of the Town Common Bulkhead replacement project being led by PMD
4. Expansion and enhancement of various athletic programs at diverse locations within the City



## PERFORMANCE SUMMARY

### GENERAL FUND

	2022 Actual	2023 Actual	2024 Actual	Achievement Status	2025 Actual	2026 Goal
<b>Enhance community engagement by offering and assisting in off-site programs in neighborhoods lacking recreational opportunities</b>						
Number of off-site programs offered	No Data	No Data	38	●	50	65
Total participant attendance at off-site programs	No Data	No Data	1,340	●	1,645	2,140
<b>Increase outdoor exercise and wellness opportunities throughout the City's park system</b>						
Number of new outdoor exercise/wellness programs launched	0	0	1	●	0	2
Total attendance at outdoor exercise/wellness programs	No Data	425	400	●	150	175
Number of new outdoor fitness equipment installations/upgrades	No Data	No Data	No Data	●	No Data	2
<b>Expand programming at the Outdoor Aquatic Center to include diverse and affordable swim lessons for the community</b>						
Total enrollment in swim lessons	55	74	50	●	96	100
Number of new swim lesson types/levels offered	0	0	1	●	0	2
<b>Expansion and enhancement of various athletic programs at diverse locations within the City</b>						
Number of new athletic programs introduced	No Data	9	11	●	10	2
Number of new locations utilized for athletic programs	No Data	1	No Data	●	0	1
Total participation in athletic programs	5,249	5,870	5,882	●	6,677	7,483
<b>Continue to work with the Project Management Department on the construction of multiple amenities currently funded for Wildwood Park</b>						
Number of new amenities successfully opened to the public	0	2	0	●	2	2
<b>Assist the Project Management Department on improvements and enhancements at Greenfield Terrace Park to increase safety and provide more recreational opportunities for the citizens north of the River</b>						
Number of new recreational opportunities/amenities added (e.g., new trails, renovated courts, additional play areas)	0	2	0	●	2	1
<b>Enhance teen programming at Eppes Recreation Center, South Greenville Recreation Center, and Drew Steele Center by offering wellness and leadership activities</b>						
Number of new wellness and leadership activities offered for teens	No Data	14	13	●	14	17
Total attendance/participation in teen wellness and leadership programs	No Data	300	275	●	225	250

Performance Information continued on next page.





PERFORMANCE SUMMARY (CONT.)

	2022 Actual	2023 Actual	2024 Actual	Achievement Status	2025 Actual	2026 Goal
Increase programming opportunities at Wildwood Park, River Park North, Jaycee Park Center for Arts & Crafts, and Greenways to include traditional school groups, home-school groups, and other community groups						
Number of traditional school groups participating	3	3	3	●	3	3
Total attendance from all group types across all locations	1126	1826	2131	●	1795	1800
Enhance the Tar River University Neighborhood with continued maintenance of the off-leash dog area						
Number of maintenance issues reported and resolved within a target timeframe	No Data	No Data	3	●	4	4

BUDGET SUMMARY

Expenditures by Type	2022 Actual	2023 Actual	2024 Actual	2025 Original	2026 Adopted	Increase/ (Decrease)
Personnel	\$ 4,869,375	\$ 5,504,059	\$ 6,228,585	\$ 6,862,493	\$ 7,037,455	2.55%
Operating	2,312,435	2,686,673	3,266,675	3,026,840	3,612,632	19.35%
Capital Outlay	45,892	58,042	58,042	68,042	128,042	88.18%
Transfers Out	-	-	-	-	-	-
Total Recreation & Parks	\$ 7,227,702	\$ 8,248,774	\$ 9,553,302	\$ 9,957,375	\$ 10,778,129	8.24%

PERSONNEL SUMMARY

2022 Adopted	2023 Adopted	2024 Adopted	2025 Adopted	2026 Adopted
65.25	66.25	68.75	71.5	71.5



Wildwood Park

GENERAL FUND

## **POLICE**

### **DEPARTMENT SUMMARY**

#### **DEPARTMENT MISSION**

The Greenville Police Department exists to enhance public safety and quality of life in partnership with ALL people in OUR community by preventing crime with honor and integrity.

#### **DEPARTMENT DESCRIPTION**

The Greenville Police Department, structured with its key Administration, Patrol, Investigations, and Special Operations divisions, operates as a comprehensive law enforcement agency dedicated to safeguarding our community. The Administration Division serves as the department's vital core, handling essential internal operations from human resources and finance to training, ensuring optimal efficiency for all officers. Our highly visible Patrol Division forms the front line, providing immediate emergency response, conducting routine patrols throughout Greenville's neighborhoods, and actively engaging with residents to build strong community relationships. The Investigations Division is then tasked with solving complex crimes, meticulously conducting follow-up inquiries, gathering critical evidence, and building robust cases for prosecution. Lastly, the Special Operations Division encompasses specialized units like SWAT, K9, or Narcotics, providing crucial tactical support and addressing high-risk or specific criminal challenges with advanced training and resources, all working cohesively to maintain public safety and uphold the law across the City of Greenville.

#### **CITY COUNCIL GOALS SUPPORTED**

##### **Enhance community engagement, safety, wellness, and environmental responsibility.**

1. Enhance Public Safety Infrastructure
2. Enhance Crime Prevention & Officer Safety
3. Enhance Traffic / Pedestrian Safety Task Force

##### **Build a high-performing, diverse organization, govern with transparency and fiscal responsibility, and tell our story to the community and region.**

1. Enhance Public Safety Engagement

#### **MAJOR ACCOMPLISHMENTS IN FISCAL YEAR 2025**

1. Implementation and deployment of new radios and radio system – switched from VIPER to Pitt County system improving performance and functionality. Utilizes radio GPS to improve officer safety
2. Completed the build-out of the Public Safety Annex Back-up Communications center – providing continued functionality if disaster strikes main headquarters.
3. Utilized a Federal earmark to replace all older body-worn cameras with new cameras and system for storing and sharing video evidence.

#### **FOCUS IN FISCAL YEAR 2026**

1. Renewed focus on shots fired calls in the Shotspotter area
2. Reduce gun-related crime 5-year average by 4%



PERFORMANCE SUMMARY

	2022 Actual	2023 Actual	2024 Actual	Achievement Status	2025 Actual	2026 Goal
Enhance Public Safety Infrastructure						
Average Age of City Owned Police Vehicles in Years	6.7	7.2	7.5	<div></div>	8	<7
Percentage of Police Vehicles Equipped with Mobile Data Terminals	No Data	No Data	No data	<div></div>	72%	72%
Number of Police/Patrol Vehicles	No Data	No Data	No data	<div></div>	218	228
Enhance Crime Prevention and Officer Safety						
Percent of Property Crimes Cleared by an Arrest	20.3%	23.8%	28.5%	<div></div>	24.0%	25.0%
Percent of Homicides Cleared	100%	100%	90%	<div></div>	100%	90%
Number of Self Initiated Dispatches/Calls	56,449	41,285	47,926	<div></div>	54,874	No Goal
Average Response Time for High Priority Calls (minutes)	7.1	8.3	6.1	<div></div>	6.4	6.1
Enhance Traffic / Pedestrian Safety Task Force						
Number of Traffic Stops	15,577	17,518	19,357	<div></div>	24,029	25,000
Number of Traffic Citations	1,288	12,866	14,016	<div></div>	19,075	20,000
Number of DWI Arrests	115	153	142	<div></div>	98	115
Enhance Public Safety Engagement						
Cops & Barbers Events	10	10	10	<div></div>	10	12
Number of Graduates from the Citizen Police Academy <sup>1</sup>	0	0	40	<div></div>	44	45

<sup>1</sup> Citizens Police Academy was restarted in 2024 after being canceled for COVID

## BUDGET SUMMARY

Expenditures by Type	2022 Actual	2023 Actual	2024 Actual	2025 Original	2026 Adopted	Increase/ (Decrease)
Personnel	\$ 21,757,652	\$ 22,724,531	\$ 24,538,625	\$ 23,762,505	\$ 28,204,486	18.69%
Operating	6,466,917	6,479,274	5,746,252	3,575,153	5,619,985	57.20%
Capital Outlay	308,495	559,289	444,121	436,099	439,099	0.69%
Transfers Out	-	-	-	-	-	-
<b>Total Police</b>	<b>\$ 28,533,064</b>	<b>\$ 29,763,094</b>	<b>\$ 30,728,998</b>	<b>\$ 27,773,757</b>	<b>\$ 34,263,570</b>	<b>23.37%</b>

## PERSONNEL SUMMARY

2022 Adopted	2023 Adopted	2024 Adopted	2025 Adopted	2026 Adopted
256	256	253	254	262



Greenville Police Officers



Swearing in of Greenville Police Chief Richard Tyndall



## **FIRE & RESCUE**

### **DEPARTMENT SUMMARY**

#### **DEPARTMENT MISSION**

At Greenville Fire/Rescue, we are a team of compassionate professionals committed to serving the diverse needs of our community through high-quality and timely response to a full range of emergency services, outreach, and prevention programs.

#### **DEPARTMENT DESCRIPTION**

Greenville Fire/Rescue is the largest fire-based EMS department in the state, and is the only such agency that is accredited and an ISO Class 1. The department provides fire prevention, suppression, technical rescue, paramedic level EMS response and transport. The department also provides a state Urban Search And Rescue (USAR) team, swift-water rescue team, and emergency communications during major events locally and across the state. The department operates seven fire engines, one truck, and nine EMS units that operate out of seven strategically located fire stations across the city.

#### **CITY COUNCIL GOALS SUPPORTED**

##### **Enhance community engagement, safety, wellness, and environmental responsibility.**

1. Respond to emergencies and provide services with speed and effectiveness to protect the community
2. Proactively identify and reduce risks to the community through prevention, education, and strategic programs
3. Reduce the impact of fires through prevention and investigation

##### **Build a high-performing, diverse organization, govern with transparency and fiscal responsibility, and tell our story to the community and region.**

1. Build a diverse and qualified workforce by fostering professional growth and recruiting from a wide range of candidates
2. Implement a comprehensive training program to ensure all employees have the skills and knowledge necessary to meet the needs of the department and the wider City

#### **MAJOR ACCOMPLISHMENTS IN FISCAL YEAR 2025**











1. Greenville Fire/Rescue's new Class 1 ISO rating took effect
2. Greenville Fire/Rescue responded to a record 21,552 calls for service, with over 42,000 unit responses
3. Began the process of purchasing a new class A burn building
4. Received a Federal Emergency Management Agency (FEMA) Assistance to Firefighters Grant for \$97,154.54 for diesel exhaust treatment systems and a fire alarm system for Fire Station 3
5. All diesel powered fire trucks are now equipped with exhaust treatment systems

#### **FOCUS IN FISCAL YEAR 2026**

1. Complete the class A burn building
2. Develop and implement employee retention initiatives
3. Begin planning process for Fire Station 8

## PERFORMANCE SUMMARY

### GENERAL FUND

	2022 Actual	2023 Actual	2024 Actual	Achievement Status	2025 Actual	2026 Goal
<b>Respond to emergencies and provide services with speed and effectiveness to protect the community</b>						
Average number of minutes from dispatch to arrival for EMS calls	7.22	6.32	6.58		5.46	6.25
Percentage cardiac arrest patients who experience Return Of Spontaneous Circulation (ROSC)	40%	42%	41%		32%	35%
<b>Proactively identify and reduce risks to the community through prevention, education, and strategic programs</b>						
Fire code violations cleared within 90 days (in percentage)	83%	N/A	70%		68%	70%
Inspections completed	4,012	3,190	3,337		3,459	3,500
<b>Reduce the impact of fires through prevention and investigation</b>						
Percentage of fire incidents for which a cause was successfully determined	78%	88%	78%		69%	75%
Percentage of residential fires where a working smoke alarm was present and sounded	91%	89%	84%		70%	80%
<b>Build a diverse and qualified workforce by fostering professional growth and recruiting from a wide range of candidates</b>						
Percentage of new hires from underrepresented demographic groups	33%	23%	38%		44%	No Goal
Average tenure of current employees in years	7.92	8.16	8.52		8.72	>7 years
Percentage of internal candidates successfully promoted to leadership positions	100%	100%	100%		100%	No Goal
<b>Implement a comprehensive training program to ensure all employees have the skills and knowledge necessary to meet the needs of the department and the wider city</b>						
Training hours completed by employees	15,537	49,880	65,509		53,577	50,000



BUDGET SUMMARY

Expenditures by Type	2022 Actual	2023 Actual	2024 Actual	2025 Original	2026 Adopted	Increase/ (Decrease)
Personnel	\$ 14,275,115	\$ 14,033,365	\$ 15,360,308	\$ 17,748,237	\$ 19,263,496	8.54%
Operating	2,078,520	2,372,630	2,842,853	2,549,676	3,034,480	19.01%
Capital Outlay	841,413	914,681	846,175	853,888	853,175	(0.08)%
Transfers Out	-	-	-	-	-	-
<b>Total Fire &amp; Rescue</b>	<b>\$ 17,195,047</b>	<b>\$ 17,320,676</b>	<b>\$ 19,049,336</b>	<b>\$ 21,151,801</b>	<b>\$ 23,151,151</b>	<b>9.45%</b>

PERSONNEL SUMMARY

2022 Adopted	2023 Adopted	2024 Adopted	2025 Adopted	2026 Adopted
167	170	169	176	182



Outgoing Fire/Rescue Chief Brock Davenport speaks at Fire Academy 21 Graduation. Chief Davenport announced his retirement after 26 years of service.



Fire Academy 21 training.



## **PUBLIC WORKS**

### **DEPARTMENT SUMMARY**

#### **DEPARTMENT MISSION**

The Public Works Department provides building and grounds maintenance, fleet management services, sanitation, street maintenance services and public transit. The Department's focus is to maintain, repair, and improve Greenville's public infrastructure to foster a safe and high-quality environment for citizens and visitors. The Department performs its mission through the use of current best management practices to efficiently and effectively perform its tasks as a steward of citizens' taxes.

#### **DEPARTMENT DESCRIPTION**

The Public Works Department is the backbone of our community's infrastructure, ensuring our city runs smoothly and safely. Our dedicated team is organized into six key divisions to efficiently manage a wide range of services. The Administration division provides essential oversight and support, while Buildings & Grounds maintains all public facilities and the surrounding landscape. Our Fleet Maintenance technicians keep all city vehicles operational, and the Sanitation team manages waste collection to keep our city clean. Meanwhile, Street Maintenance handles everything from paving roads to patching potholes, and our Transit division provides reliable public transportation for residents.

#### **CITY COUNCIL GOALS SUPPORTED**

**Build a thriving and attractive community by creating affordable access to vibrant neighborhoods.**

1. Provide yard waste collection to City residents to keep neighborhoods clean and attractive
2. Provide residential garbage, bulky, and recycling collection to City residents to maintain safe and healthy living environment for present and future generations to live, grow, and work
3. Provide maintenance and small construction enhancements on all streets within the City of Greenville to benefit citizens and the traveling public in order to facilitate the movement of people, goods, and services at a safe, acceptable, and cost effective level of service
4. Provide high quality and timely vehicle maintenance for City departments to achieve maximum fleet availability and high customer satisfaction





## PERFORMANCE SUMMARY

	2022 Actual	2023 Actual	2024 Actual	Achievement Status	2025 Actual	2026 Goal
<b>Provide yard waste collection to City residents to keep neighborhoods clean and attractive</b>						
Collection complaints per 10,000 collection points	40	37	28	●	23	<10
Tons collected per collection FTE	2,611	2,530	2,635	●	2,617	>2,500
<b>Provide residential garbage, bulky, and recycling collection to City residents to maintain safe and healthy living environment for present and future generations to live, grow, and work</b>						
Complaints per 1,000 collection points	5.6	4	4	●	4	<4
Tons collected 1,000 collection points	1	1.02	1	●	1	1
Community set-out rate percentage	65%	70%	72%	●	72%	75
Tons recycled as percentage of tons refuse and recyclables collected	11.4%	12.9%	14%	●	13%	>15%
<b>Provide maintenance and small construction enhancements on all street with the City of Greenville to benefit citizens and the traveling public in order to facilitate the movement of people ,goods, and services at a safe, acceptable, and cost effective level of service</b>						
Cost of asphalt maintenance per lane mile	\$ 2,691	\$ 2,691	No Data	●	\$ 2,725	\$ 2,691
Percentage of reported pot holes repaired within 24 hours	85%	85%	No Data	●	85%	85%
Percentage of lane miles rated 85% or better	27%	27%	No Data	●	28%	27%
Percentage of lane miles rated below 45%	5%	5%	No Data	●	6%	5%
<b>Provide high quality and timely vehicle maintenance for City departments to achieve maximum fleet availability and high customer satisfaction</b>						
Hours billed as percentage of total standard expected hours	105%	106%	108%	●	109%	<110%
Number of work orders completed	9,677	10,961	11,347	●	11,722	12,000
Percentage of work orders requiring repeat repairs within 30 days	0.3%	0.4%	0.2%	●	0.2%	<0.2%
Percentage of work orders completed within 72 hours	44%	41%	48%	●	48%	>50%
Average percentage of rolling stock available per day	97%	95%	96%	●	95%	>95%



## BUDGET SUMMARY

Expenditures by Type	2022 Actual	2023 Actual	2024 Actual	2025 Original	2026 Adopted	Increase/ (Decrease)
Personnel	\$ 2,610,260	\$ 2,982,793	\$ 3,864,305	\$4,681,097	\$ 4,128,000	(11.82)%
Operating	3,070,142	3,281,304	3,200,793	3,031,735	3,654,005	20.53%
Capital Outlay	184,342	190,038	190,038	190,038	190,038	-
Transfers Out	-	-	-	-	-	-
<b>Total Public Works</b>	<b>\$ 5,864,744</b>	<b>\$ 6,454,135</b>	<b>\$ 7,255,135</b>	<b>\$ 7,902,870</b>	<b>\$ 7,972,043</b>	<b>0.88%</b>

## PERSONNEL SUMMARY

2022 Adopted	2023 Adopted	2024 Adopted	2025 Adopted	2026 Adopted
158.75	162.75	161.75	163.75	163.75



Greenville Public Works Fleet Division



Greenville Public Works Sanitation Division

## ENGINEERING

### DEPARTMENT SUMMARY

#### DEPARTMENT MISSION

The Engineering Department is a team of professionals dedicated to enhancing the quality of life for our diverse community by providing professional, cost effective, responsive services with consistency and integrity.

#### DEPARTMENT DESCRIPTION

The Engineering Department is tasked with identifying needs, planning, designing and constructing high-quality infrastructure for the City of Greenville. Work varies from transportation management to maintenance of our signals, signs and pavement markings; from asset management to improvement plans for our streets and stormwater infrastructure; and from maintenance of development design standards to inspection and enforcement. In addition, the Engineering Department is responsible for managing, billing and auditing the Stormwater Utility.

#### CITY COUNCIL GOALS SUPPORTED

##### Enhance community engagement, safety, wellness, and environmental responsibility.

1. Increase safety and efficiency of signal system.
2. Further the City's commitment as a Vision Zero Community.
3. Promote environmental stewardship through public education and community engagement.

##### Deliver public infrastructure improvement and execute existing opportunities related to transportation networks, recreation and parks, and stormwater projects.

1. Design and construct priority stormwater projects as identified in the Capital Improvement Plan and/or Watershed Master Plan.
2. Continue annual pavement management efforts in order to maintain state of good repair.
3. Continue annual stormwater preventative maintenance efforts.
4. Increase accessibility for people with disabilities within City-owned rights-of-way.
5. Identify and implement improvements for multimodal (multi-use paths, side paths, sidewalks, bike lanes, ect) opportunities.

#### MAJOR ACCOMPLISHMENTS IN FISCAL YEAR 2025

1. Executed contract for design of St. Andrews and East Firetower Drainage Improvements
2. Executed Municipal Agreements (MA) for State Transportation Improvement Program (STIP) funding (80%) of Arlington Blvd. Sidewalk and Community Center Pathway
3. Awarded and executed numerous grant agreements
4. Facilitated Traffic Safety Tour with Greenville Urban Area Metropolitan Planning Organization (GUAMPO), North Carolina Department of Transportation (NCDOT), Board of Transportation and State Representatives
5. Executed Pavement Condition Survey and ADA & Sidewalk Inventory Contract

#### FOCUS IN FISCAL YEAR 2026

1. Acquire construction funding for St. Andrews and East Firetower Drainage Improvements
2. Traffic safety
3. ADA retrofits within public rights-of-way
4. Begin 10 year Watershed Master Plan Update
5. Restructure Department to promote efficient use of resources

## PERFORMANCE SUMMARY

### GENERAL FUND

	2022 Actual	2023 Actual	2024 Actual	Achievement Status	2025 Actual	2026 Goal
<b>Increase safety and efficiency of signal system</b>						
Participate as a stakeholder to complete design of NCDOT Signal System upgrade (Percent Complete)	New Program	New Program	New Program	○	New Program	50
Number of Signal Progression Studies Completed	0	1	1	●	0	1
Number of 6 month and 12 month preventative maintenance inspections at all signalized intersections	186	188	192	●	192	192
<b>Further the City's commitment as a Vision Zero Community</b>						
Facilitate the creation of a Traffic Safety Action Plan through the SS4A grant (Percent complete)	New Program	New Program	New Program	○	New Program	50
Number of traffic calming studies completed along city streets as requested	28	25	21	●	26	20
Improved roadway lighting (Number installed or upgraded)	No Data	No Data	No Data	○	No Data	No Goal
<b>Promote environmental stewardship through public education and community engagement</b>						
Staff educational booth/activity at public events (Number of impressions)	720	720	720	●	200	200
Distribute brochures and educational materials (Number of materials distributed)	270	270	270	●	320	320
Give presentations and technical workshops (Number of events)	19	12	11	●	6	5
<b>Design and construct priority stormwater projects as identified in the Capital Improvement Plan and/or Watershed Master Plan<sup>1</sup></b>						
<b>Continue annual pavement management efforts in order to maintain state of good repair</b>						
Number of lane miles of rehabilitation completed	11.77	14.02	13.39	●	5.97	6.72
Number of lane miles of preservation treatments completed	45	33.74	35.31	●	40.03	20.45
Number of lane miles inspected	0	14.7	16.1	●	18.2	18
<b>Continue annual stormwater preventative maintenance efforts</b>						
Linear feet of pipe replaced	2,088.00	1,358.50	1,052.00	●	2,038.50	930.00
Linear feet of pipe repaired and/or lined	2,326.00	1,538.20	1,582.00	●	224.00	790.00
Linear feet of pipe inspected via CCTV	No Data	No Data	48,364.40	●	53,873.40	60,000.00

<sup>1</sup> Strategic Planning in process for this goal





PERFORMANCE SUMMARY (CONT.)

	2022 Actual	2023 Actual	2024 Actual	Achievement Status	2025 Actual	2026 Goal
Increase accessibility for people with disabilities within City-owned rights-of-way						
Number of locations retrofitted through pavement management efforts.	29	34	69	●	86	37
Number of locations identified and prioritized for ADA retrofit by force account.	New Program	New Program	New Program	○	New Program	90
Identify and implement improvements for multimodal (multi-use paths, side paths, sidewalks, bike lanes) opportunities						
Linear feet of infill sidewalks installed	New Program	New Program	New Program	○	New Program	3,200

BUDGET SUMMARY

Expenditures by Type	2022 Actual	2023 Actual	2024 Actual	2025 Original	2026 Adopted	Increase/ (Decrease)
Personnel	\$ 1,792,667	\$ 1,952,898	\$ 2,213,687	\$ 2,566,934	\$ 2,810,754	9.50%
Operating	2,855,709	2,970,505	3,385,943	3,212,562	3,521,838	9.63%
Capital Outlay	38,047	46,723	89,959	152,373	179,223	17.62%
Transfers Out	-	-	-	-	-	-
<b>Total Engineering</b>	<b>\$ 4,686,423</b>	<b>\$ 4,970,126</b>	<b>\$ 5,689,589</b>	<b>\$ 5,931,869</b>	<b>\$ 6,511,815</b>	<b>9.78%</b>

GENERAL FUND

PERSONNEL SUMMARY

2022 Adopted	2023 Adopted	2024 Adopted	2025 Adopted	2026 Adopted
36	37.75	37.75	39	39



Engineering Department Traffic Division perform traffic signal upgrades

## PLANNING & DEVELOPMENT SERVICES

### DEPARTMENT SUMMARY

#### DEPARTMENT MISSION

The mission of the Planning and Development Services (PDS) is to administer and implement policies, programs, and services authorized by the Greenville City Council that shape the physical environment of the City and provide services to the citizens of Greenville in a professional manner.

#### DEPARTMENT DESCRIPTION

The Planning and Development Services Department is comprised of three divisions: The Administrative Division oversees and supervises all of the activities within the Planning and Development Services Department. The Planning Division serves as the administrative and technical coordinator for current land development and long-range planning activities within the city's 65 square-mile planning jurisdiction. The Inspections Division's goal is to protect the safety and well-being of all of Greenville and its Extra Territorial Jurisdiction (ETJ), and to support development by providing building permit service and enforcing the North Carolina State Building Codes.

#### CITY COUNCIL GOALS SUPPORTED

##### Enhance community engagement, safety, wellness, and environmental responsibility.

1. Foster broad and inclusive community engagement in planning processes

##### Expand the economic hub of eastern North Carolina through proactive economic development and job creation.

1. Collaborate with Eastern North Carolina (ENC) Alliance on the development and evaluation of qualifying projects.
2. Streamline and Modernize development regulations to attract and facilitate business development

##### Build a thriving and attractive community by creating affordable access to vibrant neighborhoods.

1. Timely and Consistent Plan Review
2. Promote Diverse Housing Options
3. Facilitate Infill and Redevelopment

#### MAJOR ACCOMPLISHMENTS IN FISCAL YEAR 2025

1. Unified Development Ordinance (UDO) draft development.
2. Les Everett, Director of Planning & Development Services, appointed by NC State Senate to the NC Code Officials Qualification Board
3. Inspections experienced record breaking revenue in fiscal year 2023-24 and 2024-25 fiscal not far behind

#### FOCUS IN FISCAL YEAR 2026

1. Updating the Historic District Local Landmark Design Guidelines
2. Updating the Comprehensive Plan
3. UDO adoption and implementation



## PERFORMANCE SUMMARY

	2022 Actual	2023 Actual	2024 Actual	Achievement Status	2025 Actual	2026 Goal
<b>Foster broad and inclusive community engagement in the planning process</b>						
Number of public UDO and Land Use & Development Meetings <sup>1</sup>	No Data	No Data	No Data	○	7	No Goal
Number of UDO and Land Use & Development Meeting Attendees	No Data	No Data	No Data	○	102	No Goal
Number of UDO surveys collected	No Data	No Data	No Data	○	563	No Goal
Number of UDO online visioning activity participants	No Data	No Data	No Data	○	42	No Goal
Number of UDO online participants gather activity	No Data	No Data	No Data	○	18	No Goal
<b>Collaborate with Eastern North Carolina (ENC) Alliance on the development and evaluation of qualifying projects</b>						
Number of Site Plans Submitted	91	118	74	●	173	150
<b>Streamline &amp; Modernize development regulations to attract and facilitate development</b>						
Site Plan Pre-Application meetings	7	15	10	○	12	No Goal
Number of Special Use Permit or Variance applications approved	37	28	24	○	16	No Goal
<b>Timely and Consistent Construction Plan Review</b>						
Number of Commercial Plan Reviews	563	547	439	●	542	550
Average Turnaround Time in Business Days	7-12 days	7-12 days	7-12 days	●	7-12 days	7-12 days
Average Number of Plans Reviewed per Reviewer per Week	15.2	18.4	16.4	●	26.3	19.2
Number of Residential Plan Reviews	794	960	856	●	1,369	1,000
<b>Promote Diverse Housing Options</b>						
No Established Metric <sup>2</sup>				○		
<b>Facilitate Infill and Redevelopment</b>						
Number of Vacant Parcels	No Data	No Data	No Data	○	4,296	No Goal

<sup>1</sup> UDO metrics established FY 2025-26

<sup>2</sup> No metric has been established for this newly created departmental goal

## BUDGET SUMMARY

Expenditures by Type	2022 Actual	2023 Actual	2024 Actual	2025 Original	2026 Adopted	Increase/ (Decrease)
Personnel	\$ 2,165,361	\$ 2,114,011	\$ 2,042,812	\$ 1,051,660	\$ 1,386,141	31.81%
Operating	574,923	611,536	442,891	2,044,998	2,025,038	(0.98)%
Capital Outlay	-	-	19,416	150,000	211,114	40.74%
Transfers Out	-	-	-	-	-	-
<b>Total Planning &amp; Development Services</b>	<b>\$ 2,740,284</b>	<b>\$ 2,725,547</b>	<b>\$ 2,505,119</b>	<b>\$ 3,246,658</b>	<b>\$ 3,622,293</b>	<b>11.57%</b>

## PERSONNEL SUMMARY

2022 Adopted	2023 Adopted	2024 Adopted	2025 Adopted	2026 Adopted
42	42 <sup>1</sup>	23	25	26

<sup>1</sup> Reduction is due to the establishment of the new Neighborhood & Business Services Department.



## NEIGHBORHOOD & BUSINESS SERVICES

### DEPARTMENT SUMMARY

#### DEPARTMENT MISSION

The mission of the Neighborhood and Business Services Department is to administer and implement policies, programs and services authorized by the Greenville City Council that shape the physical environment of the City and provide services to the citizens of Greenville in a professional manner.

#### DEPARTMENT DESCRIPTION

The Neighborhood and Business Services (NBS) Department is comprised of Community Development, Business Development, Code Enforcement, the Administrative Division and the newly created Community Engagement Division.

#### CITY COUNCIL GOALS SUPPORTED

##### Enhance community engagement, safety, wellness, and environmental responsibility.

1. Public Service activities
2. Enforcement of public nuisances and dilapidated properties through inspections to ensure the safety of our citizens

##### Expand the economic hub of eastern North Carolina through proactive economic development and job creation.

1. Establish small business support programs

##### Build a high-performing, diverse organization, govern with transparency and fiscal responsibility, and tell our story to the community and region.

1. Active recruitment
2. Consistent staff/leadership development trainings
3. Utilize efficient program software

#### MAJOR ACCOMPLISHMENTS IN FISCAL YEAR 2025

1. Completed 2nd Phase of the Lincoln Park affordable housing project-all properties sold.
2. Received 2025 John Sasso Community Development Award.
3. Signed contract for affordable housing partnership with Pitt Community College (PCC) for the 50 in 10 (50-N-10) Project in West Greenville, a project to help facilitate the development of 50 affordable housing units over 10 years.

#### FOCUS IN FISCAL YEAR 2026

1. 50-N-10 Project: first 3 homes to be built by PCC starting in August
2. Small Business Support and Development
3. Departmental Development
4. Building the Community Engagement Division



## PERFORMANCE SUMMARY

### GENERAL FUND

	2022 Actual	2023 Actual	2024 Actual	Achievement Status	2025 Actual	2026 Goal
<b>Public Service Activities</b>						
Number of Community Outreach Events Held	No Data	5	20	●	54	60
<b>Enforcement of public nuisances and dilapidated properties through inspections to ensure the safety of our citizens</b>						
Number of Property Inspections Conducted	No Data	No Data	No Data	●	360	300
Number of Code Violations	No Data	No Data	No Data	●	6,583	5,000
Percentage of Code Violations Brought Into Compliance Within 90 Days	No Data	No Data	No Data	●	99%	100%
<b>Establish Small Business Support Programs</b>						
Number of Small Businesses Participating in Support Programs	No Data	No Data	No Data	○	40	70
Number of jobs created by Small Businesses that Received Assistance	No Data	No Data	No Data	○	4	15
<b>Active Recruitment</b>						
Number of Applications Received for Open Positions	No Data	No Data	No Data	○	57	No Goal
Vacancy Rate	No Data	No Data	No Data	●	10%	<5%
<b>Consistent staff/leadership development trainings</b>						
Number of Training Hours Completed per Employee Annually	No Data	No Data	No Data	○	350	No Goal
Percentage of Employees Participating in Leadership/Continuing Education	No Data	No Data	No Data	●	22%	>50%
<b>Utilize Efficient Program Software</b>						
Percentage of Departmental Processes that are Automated or Managed through the New Software	No Data	No Data	No Data	●	2%	10%



BUDGET SUMMARY

Expenditures by Type	2022 Actual	2023 Actual	2024 Actual	2025 Original	2026 Adopted	Increase/ (Decrease)
Personnel	\$ 459,321	\$ 378,680	\$ 947,794	\$ 1,228,729	\$ 1,357,811	10.51%
Operating	90,145	176,142	313,050	342,199	413,237	20.76%
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Neighborhood &amp; Business Services</b>	<b>\$ 549,466</b>	<b>\$ 554,822</b>	<b>\$ 1,260,844</b>	<b>\$ 1,570,928</b>	<b>\$ 1,771,048</b>	<b>12.74%</b>

PERSONNEL SUMMARY

2022 Adopted	2023 Adopted	2024 Adopted	2025 Adopted	2026 Adopted
19 <sup>1</sup>	19	24	25	25

1 Formerly of Planning & Development Services

GENERAL FUND



Groundbreaking for the 50 in 10 Project.





# Other Funds

City of Greenville Operating Budget  
Fiscal Year 2025–2026



## DEBT SERVICE FUND

### FUND SUMMARY

#### FUND DESCRIPTION

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

### BUDGET SUMMARY

Revenues	2022 Actual	2023 Actual	2024 Actual	2025 Original	2026 Adopted	Increase/ (Decrease)
Occupancy Tax	\$ 646,455	\$ 680,470	\$ 725,545	\$ 665,677	\$ 665,677	-
Transfers In	5,103,413	5,637,664	5,816,360	6,703,142	6,703,142	-
Investment Earnings	6,190	126,472	195,998	-	-	-
<b>Total Debt Service Fund</b>	<b>\$5,756,059</b>	<b>\$6,444,605</b>	<b>\$6,737,902</b>	<b>\$7,368,819</b>	<b>\$7,368,819</b>	<b>-</b>

Expenditures	2022 Actual	2023 Actual	2024 Actual	2025 Original	2026 Adopted	Increase/ (Decrease)
Principal Payments	\$ 4,023,856	\$ 4,888,033	\$ 5,118,394	\$ 6,168,752	\$ 6,168,752	-
Interest Payments	1,255,042	1,386,453	1,341,806	1,200,067	1,200,067	-
Other	11,406	10,782	10,925	-	-	-
Transfers Out	40,786	-	-	-	-	-
<b>Total Debt Service Fund</b>	<b>\$ 5,331,090</b>	<b>\$ 6,285,268</b>	<b>\$ 6,471,125</b>	<b>\$ 7,368,819</b>	<b>\$ 7,368,819</b>	<b>-</b>

## PUBLIC TRANSPORTATION (TRANSIT) FUND

### FUND SUMMARY

#### FUND DESCRIPTION

The Public Transportation (Transit) fund accounts for the activities associated with the operation of the Greenville Area Transit (GREAT) Bus system. Planning activities remain approximately the same and are reimbursed at 80% from Federal funds. Federal operating funding remains at 50% of the total. Capital items and ADA service and preventative maintenance items requested are reimbursable at 80% Federal share.

### BUDGET SUMMARY

Revenues	2022 Actual	2023 Actual	2024 Actual	2025 Original	2026 Adopted	Increase/ (Decrease)
Grant Income	\$2,383,899	\$2,179,341	\$2,399,294	\$3,959,974	\$3,822,289	-3.48%
Bus Fares & Ticket Sales	(4,542)	8,302	10,145	209,500	209,500	0.00%
Other Revenues	58,065	55,758	87,386	50,000	63,200	26.40%
Transfers In from the General Fund	4,319	771,894	771,894	875,000	775,000	-11.43%
Other Transfers In	-	-	538,670	-	-	-
<b>Total Transit Fund</b>	<b>\$2,441,741</b>	<b>\$3,015,295</b>	<b>\$3,807,389</b>	<b>\$5,094,474</b>	<b>\$4,869,989</b>	<b>-4.41%</b>

Expenditures	2022 Actual	2023 Actual	2024 Actual	2025 Original	2026 Adopted	Increase/ (Decrease)
Personnel	\$1,331,238	\$1,107,586	\$1,195,725	\$1,379,250	\$1,374,427	-0.35%
Operating	1,142,136	1,439,033	1,553,005	2,241,012	2,314,828	3.29%
Capital Outlay	470,548	367,992	564,117	1,474,212	1,180,734	-19.91%
Other	(34,622)	51,159	(43,012)	-	-	-
<b>Total Transit Fund</b>	<b>\$2,909,300</b>	<b>\$2,914,611</b>	<b>\$3,312,848</b>	<b>\$5,094,474</b>	<b>\$4,869,989</b>	<b>-4.41%</b>



## FLEET MAINTENANCE FUND

### FUND SUMMARY

#### FUND DESCRIPTION

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

### BUDGET SUMMARY

Revenues	2022 Actual	2023 Actual	2024 Actual	2025 Original	2026 Adopted	Increase/ (Decrease)
Fuel Markup	\$ 1,708,839	\$ 1,793,650	\$ 1,653,162	\$ 1,804,460	\$ 1,766,550	(2.10)%
Labor Fees	1,286,251	1,393,154	1,971,591	2,200,767	2,113,610	(3.96)%
Parts Markup	1,201,402	1,605,120	1,956,816	1,738,362	1,894,473	8.98%
Commercial Labor Markup	890,126	1,097,091	667,529	729,499	753,165	3.24%
Other Revenues	40,102	43,832	57,359	50,000	50,100	0.20%
Transfers from the General Fund	-	-	-	-	-	-
Transfers from Other Funds	-	809,742	-	-	-	-
<b>Total Fund</b>	<b>\$5,126,720</b>	<b>\$6,742,590</b>	<b>\$6,306,458</b>	<b>\$6,523,088</b>	<b>\$6,577,898</b>	<b>0.84%</b>

Expenditures	2022 Actual	2023 Actual	2024 Actual	2025 Original	2026 Adopted	Increase/ (Decrease)
Personnel	\$1,596,358	\$1,765,313	\$2,059,424	\$2,103,357	\$2,263,584	7.62%
Operating	3,781,423	4,370,766	4,195,949	4,346,931	4,241,514	(2.43)%
Capital Outlay	32,022	33,809	83,379	72,800	72,800	-
Transfers Out	-	-	-	-	-	-
Other	(89,704)	74,641	65,971	-	-	-
<b>Total Fund</b>	<b>\$5,320,099</b>	<b>\$6,244,530</b>	<b>\$6,338,753</b>	<b>\$6,523,088</b>	<b>\$6,577,898</b>	<b>0.84%</b>



## SANITATION FUND

### FUND SUMMARY

#### FUND DESCRIPTION

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

#### BUDGET SUMMARY

Revenues	2022 Actual	2023 Actual	2024 Actual	2025 Original	2026 Adopted	Increase/ (Decrease)
Refuse Fees	\$ 8,450,219	\$ 8,490,978	\$ 9,010,303	\$ 8,526,000	\$ 11,593,000	35.97%
Cart & Dumpster Fees	109,267	134,538	166,143	229,200	130,000	(43.28)%
Other Revenues	118,360	146,763	141,773	99,400	177,000	78.07%
Appropriated Fund Balance	-	-	-	638,350	-	(100.00)%
<b>Total Fund</b>	<b>\$ 8,677,846</b>	<b>\$ 8,772,279</b>	<b>\$ 9,152,076</b>	<b>\$ 9,492,950</b>	<b>\$ 11,900,000</b>	<b>25.36%</b>

Expenditures	2022 Actual	2023 Actual	2024 Actual	2025 Original	2026 Adopted	Increase/ (Decrease)
Personnel	\$ 2,949,655	\$ 3,188,652	\$ 3,821,013	\$ 4,269,119	\$ 4,788,522	12.17%
Operating	4,228,848	4,972,632	4,966,785	5,223,831	5,733,723	9.76%
Capital Outlay	-	-	-	-	1,377,755	-
Debt Service	-	250,010	-	-	-	-
Other	(278,201)	106,912	135,362	-	-	-
<b>Total Fund</b>	<b>\$ 6,900,301</b>	<b>\$ 8,518,206</b>	<b>\$ 8,923,159</b>	<b>\$ 9,492,950</b>	<b>\$ 11,900,000</b>	<b>25.36%</b>





## STORMWATER FUND

### FUND SUMMARY

#### FUND DESCRIPTION

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

#### BUDGET SUMMARY

Revenues	2022 Actual	2023 Actual	2024 Actual	2025 Original	2026 Adopted	Increase/ (Decrease)
Stormwater Utility Fee	\$ 7,383,251	\$ 8,695,784	\$ 9,857,561	\$ 11,284,300	\$ 11,390,000	0.94%
Other	493,002	2,009,534	1,104,103	-	-	-
Transfers from Other Funds	-	-	-	-	-	-
Appropriated Fund Balance	-	-	-	2,230,258	-	(100.00)%
<b>Total Fund</b>	<b>\$ 7,876,253</b>	<b>\$ 10,705,318</b>	<b>\$ 10,961,664</b>	<b>\$ 13,514,558</b>	<b>\$ 11,390,000</b>	<b>-15.72%</b>

Expenditures	2022 Actual	2023 Actual	2024 Actual	2025 Original	2026 Adopted	Increase/ (Decrease)
Personnel	\$ 2,085,745	\$ 2,400,725	\$ 2,730,423	\$ 3,630,460	\$ 4,381,185	20.68%
Operating	4,720,748	4,969,112	5,429,349	4,770,759	4,458,359	(6.55)%
Capital Outlay	897,289	2,094,727	1,808,045	2,164,665	2,114,665	(2.31)%
Other	-	-	-	-	435,791	-
Transfers Out	140,000	1,158,775	3,205,337	2,948,080	-	(100.00)%
<b>Total Fund</b>	<b>\$7,843,783</b>	<b>\$ 10,623,339</b>	<b>\$ 13,173,154</b>	<b>\$ 13,513,964</b>	<b>\$ 11,390,000</b>	<b>(15.72)%</b>

## INSPECTIONS FUND

### FUND SUMMARY

#### FUND DESCRIPTION

The Inspections Fund is an enterprise fund established to implement the City's Inspections activities. Revenue for this program is generated through fees paid by permit customers to protect the safety and well-being of the citizens within the City of Greenville and its Extra Territorial Jurisdiction (ETJ), and to support development by providing building permit service and enforcement of the North Carolina State Building Codes.

### BUDGET SUMMARY

Revenues	2022 Actual	2023 Actual	2024 Actual	2025 Original	2026 Adopted	Increase/ (Decrease)
Building Permit Fee	\$ 794,057	\$ 838,602	\$ 1,687,396	\$ 834,424	\$ 1,169,300	40.13%
Plumbing Permit Fee	150,000	227,275	294,890	136,882	130,000	(5.03)%
Mechanical Permit Fee	329,730	368,925	433,450	413,006	320,000	(22.52)%
Electrical Permit Fee	202,919	244,448	247,942	238,276	180,000	(24.46)%
Other Fees	146,919	169,322	173,133	127,412	100,700	(20.97)%
Transfer from Other Funds	-	-	-	-	-	-
Appropriated Fund Balance	-	-	-	-	-	-
<b>Total Fund</b>	<b>\$ 1,623,624</b>	<b>\$ 1,848,571</b>	<b>\$ 2,836,812</b>	<b>\$ 1,750,000</b>	<b>\$ 1,900,000</b>	<b>8.57%</b>

Expenditures	2022 Actual	2023 Actual	2024 Actual	2025 Original	2026 Adopted	Increase/ (Decrease)
Personnel	\$ 903,219	\$ 917,722	\$ 1,016,380	\$ 1,254,781	\$ 1,386,241	10.48%
Operating	105,174	149,001	233,069	66,099	513,759	677.26%
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Fund</b>	<b>\$ 1,008,394</b>	<b>\$ 1,066,723</b>	<b>\$ 1,249,449</b>	<b>\$ 1,320,880<sup>1</sup></b>	<b>\$ 1,900,000</b>	<b>43.84%</b>

<sup>1</sup> The Inspections Fund was established in Q3 of FY2024-25; it was previously part of the General Fund.



## HOUSING FUND

### FUND SUMMARY

#### FUND DESCRIPTION

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

#### BUDGET SUMMARY

Revenues	2022 Actual	2023 Actual	2024 Actual	2025 Original	2026 Adopted	Increase/ (Decrease)
CDBG Grant	\$ 1,537,283	\$ 1,198,590	\$ 1,088,998	\$ 1,037,668	\$ 1,274,957	22.87%
HOME Grant	125,693	70,233	1,412,216	565,103	161,047	(71.50)%
Other	62,576	817,731	5,701,270	2,321,019	164,594	(92.91)%
Transfers from the General Fund	328,695	268,556	357,679	-	375,000	-
<b>Total Fund</b>	<b>\$ 2,054,247</b>	<b>\$ 2,355,109</b>	<b>\$ 8,560,163</b>	<b>\$ 3,923,790</b>	<b>\$ 1,975,598</b>	<b>(49.65)%</b>

Expenditures	2022 Actual	2023 Actual	2024 Actual	2025 Original	2026 Adopted	Increase/ (Decrease)
Personnel	\$ 439,970	\$ 468,258	\$ 296,531	\$ 552,128	\$ 574,214	4.00%
Operating	1,619,548	2,496,272	8,064,770	1,423,470	1,401,384	(1.55)%
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Fund</b>	<b>\$ 2,059,518</b>	<b>\$ 2,964,530</b>	<b>\$ 8,361,301</b>	<b>\$ 1,975,598</b>	<b>\$ 1,975,598</b>	<b>-</b>

## HEALTH INSURANCE FUND

### FUND SUMMARY

#### FUND DESCRIPTION

The Health Fund is used to account for the administration of the City's health insurance program. In addition to the City of Greenville other entities also participate in the City's Health Plan including Sheppard Memorial Library, the Convention & Visitor's Bureau, Greenville Housing Authority and some members of the Pitt-Greenville Airport. Eligible retirees are also able to continue with the City of Greenville's Health Plan.

#### BUDGET SUMMARY

Revenues	2022 Actual	2023 Actual	2024 Actual	2025 Original	2026 Adopted	Increase/ (Decrease)
City Contribution	\$ 11,630,700	\$ 8,773,747	\$ 12,141,320	\$ 11,043,959	\$ 11,582,428	4.88%
Other Agency Contributions	872,970	827,762	827,518	1,103,731	1,103,731	-
Retiree Contributions	1,502,000	1,440,314	1,614,872	1,327,544	1,327,544	-
Other	146	5,839	1,410	4,246	4,246	-
Insurance Company Refunds & Reimbursements	3,240	4,835	2,682	240,000	240,000	-
Appropriated Fund Balance	-	-	-	656,888	642,051	(2.26)%
<b>Total Fund</b>	<b>\$ 14,009,056</b>	<b>\$ 11,052,497</b>	<b>\$ 14,587,802</b>	<b>\$ 14,376,368</b>	<b>\$ 14,900,000</b>	<b>3.64%</b>

Expenditures	2022 Actual	2023 Actual	2024 Actual	2025 Original	2026 Adopted	Increase/ (Decrease)
City Claims	\$ 11,245,290	\$ 9,753,809	\$ 11,101,111	\$ 12,228,608	\$ 12,228,608	-
Library Claims	166,687	140,540	169,198	230,602	230,602	-
Convention & Visitors Bureau Claims	74,426	51,332	62,575	58,218	58,218	-
Housing Authority Claims	487,409	449,870	483,848	896,878	896,878	-
Airport Claims	226,833	208,384	252,740	195,338	195,338	-
Retiree Claims	1,327,649	1,313,214	1,393,379	653,383	1,177,015	80.14%
Other	69,640	96,363	112,983	113,341	113,341	-
<b>Total Fund</b>	<b>\$ 13,597,934</b>	<b>\$ 12,013,512</b>	<b>\$ 13,575,833</b>	<b>\$ 14,376,368</b>	<b>\$ 14,900,000</b>	<b>3.64%</b>





## VEHICLE REPLACEMENT FUND

### FUND SUMMARY

#### FUND DESCRIPTION

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

### BUDGET SUMMARY

Revenues	2022 Actual	2023 Actual	2024 Actual	2025 Original	2026 Adopted	Increase/ (Decrease)
Sale of Property	\$ 38,426	\$ 487,832	\$ 596,977	-	-	-
Other	-	-	-	-	-	-
Transfers from City Departments	3,883,115	4,101,077	4,611,732	3,601,408	3,601,408	-
<b>Total Fund</b>	<b>\$ 3,921,541</b>	<b>\$ 4,588,909</b>	<b>\$ 5,208,709</b>	<b>\$ 3,601,408</b>	<b>\$ 3,601,408</b>	<b>-</b>

Expenditures	2022 Actual	2023 Actual	2024 Actual	2025 Original	2026 Adopted	Increase/ (Decrease)
Operating	\$ 1,293,644	\$ (2,593,403)	\$ (1,984,487)	-	-	-
Capital Outlay	1,869,625	5,577,489	5,288,909	3,601,408	3,601,408	-
Transfers Out	-	-	538,670	-	-	-
<b>Total Fund</b>	<b>\$ 3,163,269</b>	<b>\$ 2,984,087</b>	<b>\$ 3,843,091</b>	<b>\$ 3,601,408</b>	<b>\$ 3,601,408</b>	<b>-</b>

## FACILITIES IMPROVEMENT FUND

### FUND SUMMARY

#### FUND DESCRIPTION

The Facilities Improvement Fund accounts for monies to fund deferred maintenance projects as outlined in the City's 10 Year Facilities Improvement Plan. The projects funded include facility operations projects that are overseen by the Public Works department as well as Recreation and Parks improvement projects that are overseen by the Recreation and Parks department. The fund was created in fiscal year 2014-15 through a \$0.01 increase in the Ad Valorem property tax rate. The fund receives funding through transfers from the General Fund in an amount needed to fund the annual budgeted projects.

### BUDGET SUMMARY

Revenues	2022 Actual	2023 Actual	2024 Actual	2025 Original	2026 Adopted	Increase/ (Decrease)
Transfers from the General Fund	\$ 1,280,000	\$ 1,200,000	\$ 1,565,000	\$ 1,200,000	\$ 1,200,000	-
Transfers from Other Funds	100,000	-	-	-	-	-
Other	-	-	43,500	-	-	-
<b>Total Fund</b>	<b>\$ 1,380,000</b>	<b>\$ 1,200,000</b>	<b>\$ 1,608,500</b>	<b>\$ 1,200,000</b>	<b>\$ 1,200,000</b>	<b>-</b>

Expenditures	2022 Actual	2023 Actual	2024 Actual	2025 Original	2026 Adopted	Increase/ (Decrease)
Capital Outlay	\$ 1,206,867	\$ 1,161,178	\$ 1,433,534	\$ 1,200,000	\$ 1,200,000	-
Other	65,993	28,493	3,432	-	-	-
Transfers Out	-	62,660	110,000	-	-	-
<b>Total Fund</b>	<b>\$ 1,272,859</b>	<b>\$ 1,189,671</b>	<b>\$ 1,436,966</b>	<b>\$ 1,200,000</b>	<b>\$ 1,200,000</b>	<b>-</b>



## OCCUPANCY TAX FUND

### FUND SUMMARY

#### FUND DESCRIPTION

The Occupancy Tax Fund accounts for monies derived from the gross receipts of the rental of any room, lodging, or accommodation furnished by a hotel, motel, inn, or similar place. The Room Occupancy Tax also applies to rooms or houses rented by individuals through websites including, but not limited to, Airbnb, VRBO, Windu, Roorama, etc. The tax does not apply to accommodations furnished by nonprofit charitable, educational, benevolent or religious organizations when furnished to further their nonprofit purpose or to accommodations furnished to the same person for at least ninety (90) consecutive days.

#### BUDGET SUMMARY

Revenues	2022 Actual	2023 Actual	2024 Actual	2025 Original <sup>1</sup>	2026 Adopted	Increase/ (Decrease)
Occupancy Tax	648,613	829,872	939,196	(1,277,647)	750,000	(158.70)%
Transfers from Other Funds	-	-	-	-	-	-
Appropriated Fund Balance	-	-	-	375,000	-	(100.00)%
<b>Total Fund</b>	<b>\$ 648,613</b>	<b>\$ 829,872</b>	<b>\$ 939,196</b>	<b>\$ (902,647)</b>	<b>\$ 750,000</b>	<b>(83.09)%</b>

<sup>1</sup> The Occupancy Tax Fund was established as an Annual Fund Q3 of FY 2024-25; the fund was previously a Multi-year fund.

Expenditures	2022 Actual	2023 Actual	2024 Actual	2025 Original	2026 Adopted	Increase/ (Decrease)
Operating	\$ 434,744	\$ 336,675	\$ 314,030	\$ 20,907	\$ 750,000	3487.35%
Capital Outlay	-	-	-	2,583,427	-	(100.00)%
Transfers Out	100,000	40,000	822,900	-	-	-
<b>Total Fund</b>	<b>\$ 534,744</b>	<b>\$ 376,675</b>	<b>\$ 1,136,930</b>	<b>\$ 2,604,334</b>	<b>\$ 750,000</b>	<b>(71.20)%</b>

## CAPITAL RESERVE FUND

### FUND SUMMARY

#### FUND DESCRIPTION

The Capital Reserve Fund is a fund used to set aside and appropriate current funding for future capital projects. Routinely, the City Council has transferred unassigned fund balance from the General Fund above the 25% Fund Balance policy into the Capital Reserve Fund to fund projects approved by Council.

### BUDGET SUMMARY

Revenues	2022 Actual	2023 Actual	2024 Actual	2025 Original	2026 Adopted	Increase/ (Decrease)
Investment Earnings	\$1,919	\$ 64,700	\$ 85,884	-	-	-
Restricted Revenues	-	-	5,000,000	-	-	-
Appropriated Fund Balance	-	-	-	-	-	-
<b>Total Fund</b>	<b>\$ 1,919</b>	<b>\$ 64,700</b>	<b>\$ 5,085,884</b>	<b>-</b>	<b>-</b>	<b>-</b>

Expenditures	2022 Actual	2023 Actual	2024 Actual	2025 Original	2026 Adopted	Increase/ (Decrease)
Transfers to the General Fund	\$ 605,587	-	-	-	-	-
Transfers to Capital Project Funds	-	1,250,000	-	-	-	-
Transfers to Other Funds	140,487	-	-	-	-	-
<b>Total Fund</b>	<b>\$ 746,074</b>	<b>\$ 1,250,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>







# Debt & Long Range Plans

City of Greenville Operating Budget  
Fiscal Year 2025–2026

## DEBT SUMMARY

The City issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for both governmental and business-type activities. General obligation bonds are direct obligations and pledge the full faith and credit of the government. These bonds generally are issued as 20-year serial bonds with equal amounts of principal maturing each year. The City has also issued revenue bonds and pledges the income derived from the acquired or constructed assets to pay debt service.

### Types of Debt

General Obligation Bonds or GO Bonds as they are often referred to, is a type of debt that is secured by the full faith and credit by the City of Greenville and always requires voter approval. Installment debt is secured by the asset being financed and does not require voter approval. Installment debt may take the form of Limited Obligation Bonds, or LOBs, Certificate of Participation, also called a COP, or traditional bank loan. Revenue bonds are secured by the revenue of the asset or enterprise project of the asset being completed and is commonly utilized in water, sewer, and electric projects as these projects are expected to generate a revenue to service the debt. Other forms of debt may include leases, public-private partnerships, and bond refunding.

Similar to personal consumer debt, the City is assigned a credit rating by one or all of the rating agencies: Moody's, Standard & Poor's, and Fitch, who all rate on different factors. Currently, the City's bond rating is **AA** by Standard and Poor's and **Aa2** by Moody's with the exception of the Certificates of Participation issuance which has maintained a rating of **A1**. This achievement is a primary factor in keeping interest costs low on the City's outstanding debt.

The City is subject to the Municipal Finance Law of North Carolina, which limits the amount of net bonded debt the City may have outstanding to eight percent (8%) of the appraised value of property subject to taxation. Based on Pitt County Tax Assessor records, the City of Greenville has an estimated assessed value of \$11,610,927,757 for fiscal year 2026. Based on this, the City's legal debt capacity is \$928 million. This capacity covers the debt that would be subject to property taxation. By law, the Local Government Commission has to approve all debt issuance of all cities, counties, and any other governmental entities in the State of North Carolina.

### Computation of Legal Debt Margin

Legal debt margin is used to calculate the difference between debt capacity and current debt obligations and includes all forms of debt instruments and accrued interest, shown below with the debt type.

Assessed Valuations:	
Assessed Value	<u>\$11,610,927,757</u>
Debt Limit - Eight Percent (8%) Of Appraised Valuation:	<u>928,874,221</u>
Gross Debt:	
General Obligation Bonds	13,235,000
Limited Obligation Bonds	22,455,000
Other Loans/Debt Instruments	28,713,600
Net Debt:	<u>64,403,600</u>
Legal Debt Margin:	<u><u>\$864,470,621</u></u>



The composition of outstanding debt held by the City of Greenville is highlighted in the following two charts. The first chart depicts outstanding debt by fund and the second chart highlights the individual projects with debt still outstanding, called PAR which refers to the face value or principal amount of a bond or other debt instrument; it is the amount the issuer agrees to pay the bondholder at the maturity date.

For more information, see "debt service policy" on page 47.

## DEBT BY FUND

Fund	Original PAR	Outstanding PAR	Outstanding Interest
General Fund	\$ 61,644,888	\$ 39,938,940	\$ 11,670,110
Occupancy Tax Fund	4,200,000	1,305,913	44,310
Stormwater Utility Fund	33,905,918	23,158,747	1,549,764
<b>Total</b>	<b>\$ 99,750,806</b>	<b>\$ 64,403,600</b>	<b>\$ 13,264,184</b>

## DEBT BY PROJECT

Fund	Original PAR	Outstanding PAR	Outstanding Interest
Convention Center	\$ 4,200,000	\$ 1,305,913	\$ 44,310
Equipment	2,654,654	799,948	37,184
Fire Station #7	14,545,000	12,370,000	3,823,250
Gymnasium	2,100,000	700,000	51,013
Parking Garage	4,997,546	1,344,053	75,724
Public Improvement	10,085,000	10,085,000	4,870,667
Public Safety Radios	2,500,000	2,000,000	335,700
Public Safety Building	1,083,923	33,923	336
Refunding 2011 GOB	1,645,000	950,000	49,050
Stormwater Land Acquisition	10,049,999	1,635,000	46,114
Stormwater	30,039,683	22,529,762	1,532,024
Transportation	15,850,000	10,650,000	2,398,813
<b>Total</b>	<b>\$ 99,750,806</b>	<b>\$ 64,403,600</b>	<b>\$ 13,264,184</b>

## FUND BALANCE

The City of Greenville maintains a healthy fund balance in accordance with the "Fund balance policy" on page 48 of this publication set by City Council.

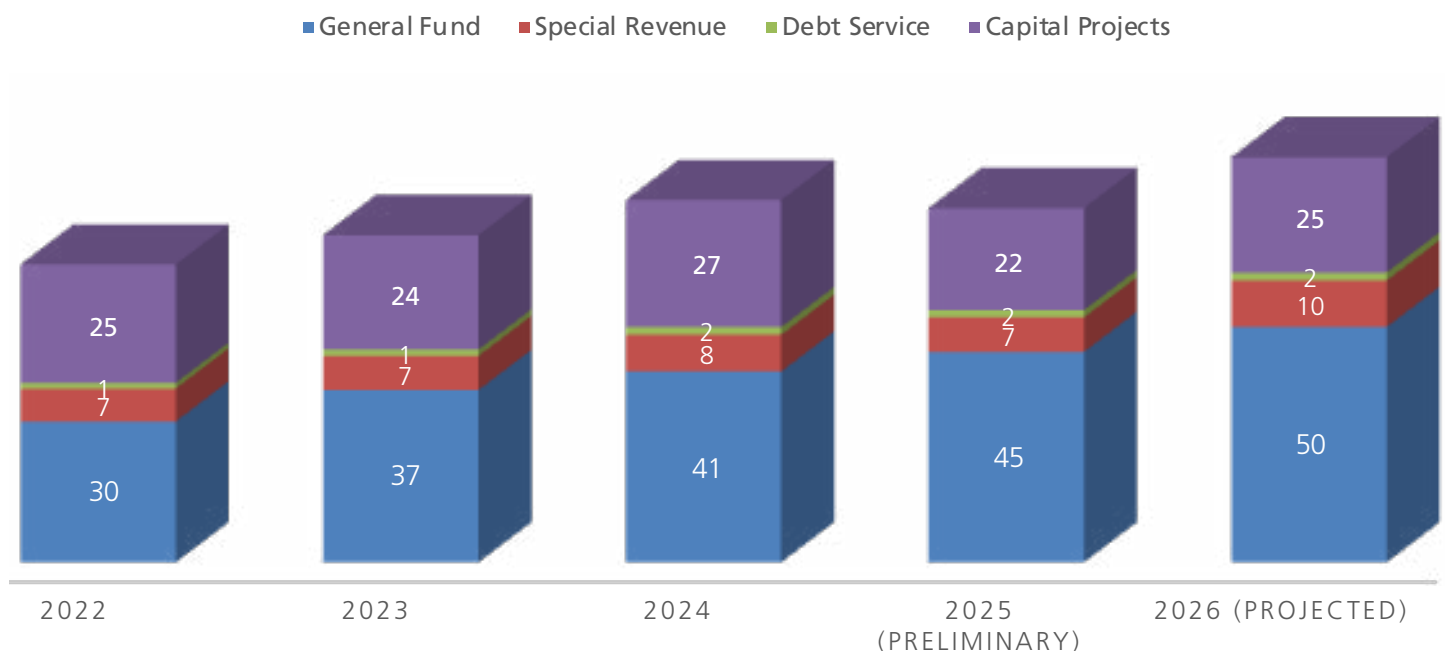
### CHANGES IN FUND BALANCE FOR GOVERNMENTAL FUNDS

Fund	2022 Audited	2023 Audited	2024 Audited	2025 Preliminary	Percent Change	2026 Projected	Percent Change
General Fund	\$ 30,005,873	\$ 36,695,679	\$ 40,628,642	\$ 44,814,344	10% <sup>1</sup>	\$ 50,132,469	12%
Special Revenue Fund	7,018,720	7,262,648	7,839,836	7,332,303	(6%)	9,894,039	35%
Debt Service Fund	1,182,644	1,341,982	1,608,659	1,555,703	(3%)	1,681,969	8%
Capital Project Funds	25,206,429	24,394,764	27,070,350	21,744,456	(20%) <sup>2</sup>	24,575,687	13%
<b>Total Governmental Funds</b>	<b>\$ 63,413,666</b>	<b>\$ 69,695,073</b>	<b>\$ 77,147,487</b>	<b>\$ 75,446,807</b>	<b>(2%)</b>	<b>\$ 86,284,165</b>	<b>14%</b>

<sup>1</sup> Expected savings due to personnel vacancies and overall cost savings.

<sup>2</sup> Reduction due to fund balance appropriation for the Town Common Bulkhead Project from the Capital Reserve Fund

Changes in fund balance can vary from year to year as cost savings may be realized adding to the fund balance and in other instances, fund balance can be used to pay for expenditures in lieu of long term financing. This is an advantageous practice when interest rates are higher - the City can save on the overall cost of an expense.





## LONG RANGE FINANCIAL PLANNING

Financial planning is an important facet of the budgeting process, taking into account past performance to predict future outcomes. The chart below depicts three years of history, last fiscal year's original budget, fiscal year 2025-26 adopted budget, and a forecast for the next four years based on simple linear regression at the revenue and expenditure type level to highlight the varying trend among different subsets of the budget specifically the increasing cost of maintaining and expanding City

### SUMMARY OF ESTIMATED GENERAL FUND FINANCIAL SOURCES & USES

*In Millions*

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Original	2025-26 Adopted	2026-27 Projected	2027-28 Projected	2028-29 Projected	2029-30 Projected
<b>Revenues</b>									
Property Taxes	\$ 37.45	\$ 34.93	\$ 40.20	\$ 43.67	\$ 46.66	\$ 48.04	\$ 49.47	\$ 50.94	\$ 52.45
Sales Taxes	27.24	29.59	30.47	31.92	30.51	32.67	34.86	37.27	39.83
GUC Transfers In	6.74	7.13	8.30	8.69	9.05	9.71	10.42	11.18	12.00
Utilities Franchise Tax	6.62	6.92	7.06	6.90	7.49	7.65	7.81	7.98	8.15
Rescue Transport Fees	3.99	4.16	3.97	3.50	4.76	5.36	6.04	6.80	7.66
Powell Bill - State Allocation	2.39	2.42	2.67	2.40	2.96	3.17	3.40	3.65	3.91
Motor Vehicle Taxes	1.67	1.70	1.68	1.71	1.80	1.79	1.78	1.77	1.76
Inspections <sup>1</sup>	1.62	1.84	2.83	1.75	-	-	-	-	-
Recreation	1.25	1.34	1.50	1.50	1.50	1.78	2.11	2.51	2.98
Investment Earnings	(1.00)	3.24	5.31	3.60	4.72	5.64	6.74	8.05	9.62
All Other Revenues	6.72	11.37	7.39	6.42	8.14	7.79	7.46	7.14	6.84
Fund Balance Appropriated	-	-	-	0.75	2.90	1.25	1.25	1.25	1.25
<b>Total Revenues</b>	<b>\$ 94.69</b>	<b>\$ 104.64</b>	<b>\$ 111.38</b>	<b>\$ 112.81</b>	<b>\$ 118.85</b>	<b>\$ 124.81</b>	<b>\$ 131.35</b>	<b>\$ 138.54</b>	<b>\$ 146.45</b>
<b>Expenditures</b>									
Personnel	\$ 57.16	\$ 59.60	\$ 66.16	\$ 74.04	\$ 76.42	\$ 81.69	\$ 87.32	\$ 93.35	\$ 99.78
Operating	20.17	22.87	25.09	24.64	27.83	30.90	34.32	38.11	42.32
Capital Outlay / Capital Improvements	1.47	1.83	1.62	1.77	1.74	1.47	1.24	1.05	0.89
Transfers	14.06	15.01	15.89	14.32	14.81	14.34	13.89	13.45	13.02
Indirect Cost Reimbursement	(1.35)	(1.35)	(1.35)	(1.96)	(1.95)	(1.95)	(1.95)	(1.95)	(1.95)
<b>Total Expenditures</b>	<b>\$ 91.51</b>	<b>\$ 97.96</b>	<b>\$ 107.41</b>	<b>\$ 112.81</b>	<b>\$ 118.82</b>	<b>\$ 126.46</b>	<b>\$ 134.83</b>	<b>\$ 144.01</b>	<b>\$ 154.07</b>
<b>Net Gain/ (Loss)</b>	<b>\$ 3.18</b>	<b>\$ 6.68</b>	<b>\$ 3.97</b>	<b>-</b>	<b>-</b>	<b>\$ (1.65)</b>	<b>\$ (3.48)</b>	<b>\$ (5.47)</b>	<b>\$ (7.72)</b>

<sup>1</sup> Inspections has been designated in a separate enterprise fund beginning with fiscal year 2025-26



services. This is best evidenced in the Net gain/(loss) represented on the chart as year after year, the increasing costs exceed available revenues and require appropriated fund balance (savings) to keep the City's budget balanced in accordance with N.C.G.S.-159. This financial plan assumes a constant growth of 2.97% in property taxes, the City's single largest revenue source which, when taken in aggregate with the other revenue sources, reveals a 6.9% in annual revenue growth over the last three years.

Looking further ahead, the City of Greenville continues to see expansion and outside investment, contributing to continued growth and placing increased demands on the City's ability to deliver quality and efficient services. The financial plan understandably conveys this reality as operating expenses continue to climb with the preceding three year average coming in at 11% representing the largest category of expenditure increases.

Financial Services staff will continue to monitor the trends in revenues and expenditures, advise senior City staff, and provide elected officials with the best information possible to govern the City in a fiscally minded approach.





# Capital Improvements

City of Greenville Operating Budget  
Fiscal Year 2025–2026

# CAPITAL IMPROVEMENT SUMMARY

## INTRODUCTION

The City of Greenville's Five-Year Capital Improvement Program (CIP) is a strategic plan covering the current fiscal year and the following four fiscal years. The report is a planning tool that summarizes priority capital projects over the five-year period. The CIP plan is also a living document that serves as a reflection of Council's current and future capital project priorities. The CIP plan will be updated based on input provided by Council at the annual Council Retreat, with all relative adjustments included in the annual budget. Therefore, the CIP presented in this document represents a first step in the implementation of Council's strategic goals and priorities, which will serve as a roadmap for both staff and the community.

### Capital Improvements Defined

Capital Improvements are defined as equipment valued over \$35,000 with an expected useful life equal to or more than five years and projects valued over \$35,000 with an expected useful life of more than ten years. For more information, refer to the "capital improvement policy" on page 46.

The plan includes both projects for which funding has been identified and for which funding has not been identified. The completion of projects for which funding has not been identified will depend on the following factors:

- Future Council Priorities
- Availability of Future Funding
- Changes in Future Legislation at State and Federal Level
- Potential Redirection of City Resources

The plan provides a description of each project for which funding has been proposed over the five-year period. The report also includes schedules that summarize requested funding by the following:

- Proposed Fiscal Year of Funding
- Operating Department
- Proposed Funding Source
- Amount of Funding Currently Identified
- Amount of Funding Not Currently Identified

## CAPITAL IMPROVEMENT PLAN PROCESS

The CIP plan is reflective of a continual process that begins with an assessment of city and community needs. This assessment of needs is made with consideration given to the Council's strategic goals and priorities. Based on these needs assessments, each department prepares capital project requests and submits them to the Budget Office/Financial Services. The Budget Office in conjunction with the City Manager's Office reviews the capital project requests as part of the annual budget process. Once reviewed, meetings are held to analyze all requests and how each fits into the strategic priorities of the Council. The requests are then formulated into the CIP plan to be presented to Council for input and guidance.



The CIP process is overseen by the Financial Services Department and is included as an integral part of the City's budget calendar; for more information, see "Budget Calendar" on page 37.





## FUNDING SOURCES

There are numerous funding mechanisms for capital improvement projects, many of which are as follows:

**General Fund:** The General Fund is established to account for the revenues and expenditures associated with the operations of general government. The fund includes the receipt of property tax revenues, state shared revenues, licenses, permits, and fees.

**Stormwater Fund:** Enterprise fund of the City used to manage the stormwater program. Projects are funded through user fees.

**Sanitation:** Enterprise fund of the City used to manage the sanitation operations. Projects are funded through user fees.

**Transit:** Enterprise fund of the City used to manage transit operations. Projects are funded through user fees.

**Grants:** Dollars appropriated through various state and federal agencies to fund projects within the City.

**Bond / Debt:** Funding obtained through General Obligation Bond financing, Certificates of Participation (COPS or LOBS), and installment financing. Such funds are used for larger, more costly projects.

**Powell Bill:** Powell Bill includes state shared revenues allocated specifically for the purpose of maintaining streets and thoroughfares. This fund is financed through the state gasoline tax.

**Donations:** Funds donated by various individuals or other entities to fund specific projects.

## FUNDING PRIORITIZATION

In preparing the annual CIP plan to present to Council, proposed projects are evaluated and placed in a project tier based on a priority matrix. This matrix is simply used as a planning tool to assist Council in prioritizing which projects to fund. It should be noted that a project may be moved to a different tier based on changes affecting any of the evaluation criteria. The following is a summary of the priority matrix:

Each project is assessed using the following criteria and then placed into the appropriate box in the matrix below:

### Type of Project

- **Health / Safety / Welfare** – The project is necessary to protect the health, safety, and/or welfare of citizens and/or employees.
- **Maintain / Repair / Replace** - The project provides for the maintenance, repair, replacement, or renovation of an existing capital asset.
- **New / Expansion** – The project produces a new asset or service.

### Priority

- **High** – 1) The project is needed due to a legal, regulatory, or technical requirement or, 2) is directly related to a Council Goal or Priority or, 3) significantly increases revenue or decreases expenses
- **Medium** – The project is required to maintain existing or adequate service levels or increase efficiency
- **Low** – The project would improve service levels or enhance quality of life

**Tier 1** – Highest consideration for funding. Delay may cause significant problems.

**Tier 2** – Moderate consideration for funding. Project is necessary but not critical.

**Tier 3** – Lowest consideration for funding. Project is desired but not urgently needed.

The potential funding of proposed projects will be determined through the annual budget process based on input from Council as well as the availability of funds. Any adjustments to the funding status of projects will be included in the CIP plan that is officially adopted by Council in conjunction with the adoption of the annual budget.

## CAPITAL IMPROVEMENT PROJECT SUMMARY

### CAPITAL IMPROVEMENTS

Project Name	2026 Proposed	2027 Proposed	2028 Proposed	2029 Proposed	2030 Proposed	Total Project
10th St Safety Improvements	\$ 96,560	\$ -	\$ -	\$ -	\$ -	\$ 96,560
4th St Reconstruction	-	-	-	365,000	2,564,000	2,929,000
Action Sports Park	-	-	75,000	925,000	-	1,000,000
ADA Retrofits	105,000	110,250	115,762	121,551	127,628	580,191
Arts District Street-scape	426,494	-	-	-	-	426,494
Asphalt Paving Crew	3,050,000	-	-	-	-	3,050,000
Bradford Creek Sports Complex Lighting and Expansion	1,000,000	-	-	-	-	1,000,000
Build Grant	8,211,075	195,659	-	-	-	8,406,734
Cedar Ln Drainage Improvements	-	-	-	1,906,989	-	1,906,989
Cedar Stream Stabilization	3,032,600	-	-	-	-	3,032,600
Cemetery Operations Facility	750,000	-	-	-	-	750,000
Community & Climate Resiliency	4,382,800	10,135,050	6,482,150	-	-	21,000,000
Corey Rd Drainage Improvements	7,025,227	-	-	-	-	7,025,227
Covered Wash Bay	175,000	-	-	-	-	175,000
East Fire-Tower Stormwater Improvements	8,108,900	9,857,052	-	-	-	17,965,952
Electric Buses & Equipment	544,350	2,881,956	-	-	-	3,426,306
Emergency Generator	350,000	-	-	-	-	350,000
Fire Station #8	600,000	8,500,000	-	-	-	9,100,000
Fire/EMS Station Renovations	1,544,000	1,600,000	-	-	-	3,144,000
Fleet Fuel Tank Replacement	110,400	844,000	-	-	-	954,400
Forbes St Reconstruction	-	203,000	1,418,000	-	-	1,621,000
FS9 Land Acquisition	-	500,000	-	-	-	500,000
Greenbriar Stormwater Improvements	75,000	3,265,420	-	-	-	3,340,420
Harmony St Reconstruction	-	-	192,000	1,654,800	-	1,846,800
Horizons Plan Update	400,000	-	-	-	-	400,000
Jaycee Park Expansion	-	100,000	750,000	-	-	850,000
Lake Ellsworth Dam	300,000	-	-	-	-	300,000
Law Enforcement Training Center	12,000,000	13,000,000	-	-	-	25,000,000
Mast Arm Removal	34,750	173,650	-	-	-	208,400
<b>Total Capital Improvement</b>	<b>\$106,232,896</b>	<b>\$111,721,313</b>	<b>\$39,216,523</b>	<b>\$29,330,788</b>	<b>\$27,227,396</b>	<b>\$313,728,916</b>



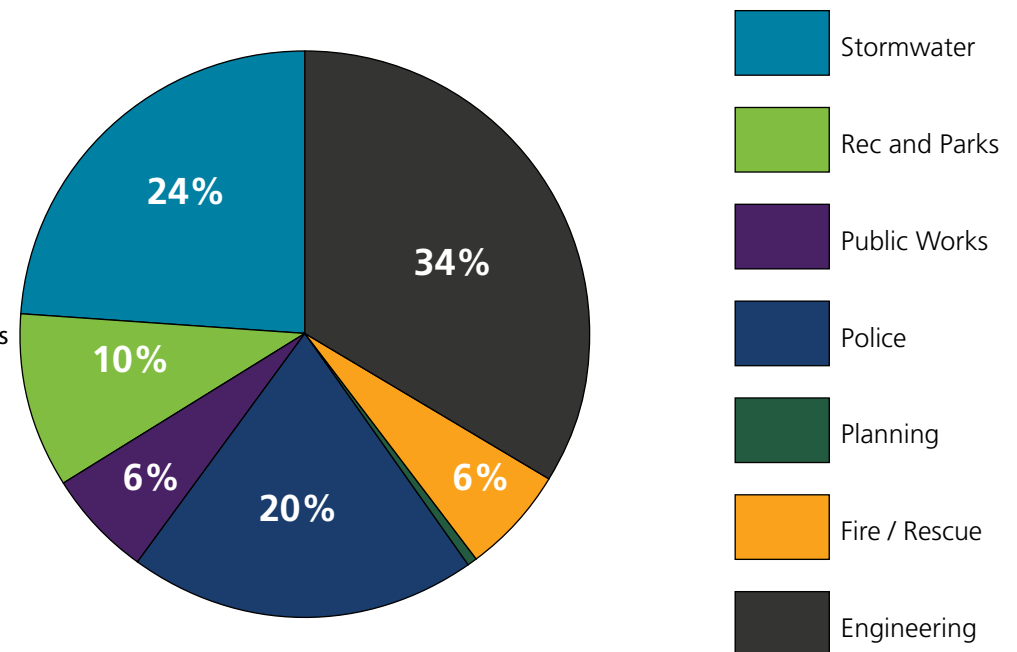
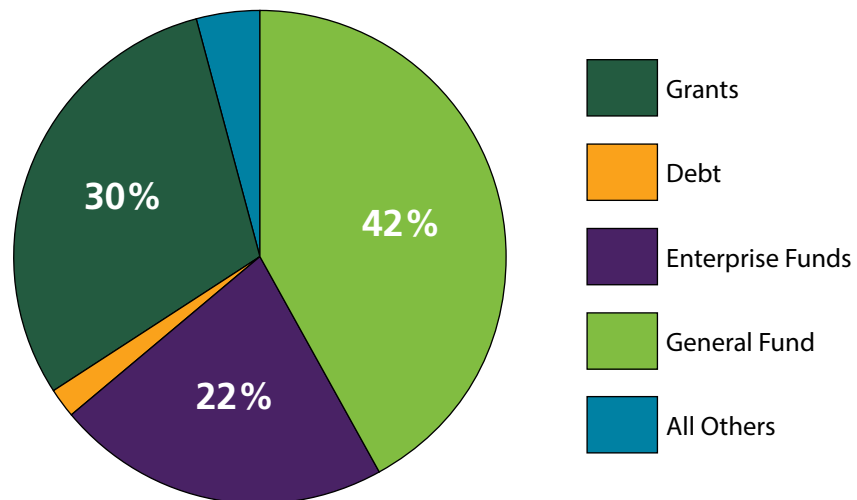
Project Name	2026 Proposed	2027 Proposed	2028 Proposed	2029 Proposed	2030 Proposed	Total Project
Microtransit Vehicles	275,000	-	-	-	-	275,000
New Artificial Turf Fields	750,000	5,500,000	-	-	-	6,250,000
New Recreation and Parks Administrative Building	225,000	2,000,000	-	-	-	2,225,000
New Gym at H. Boyd Lee Park	-	-	-	450,000	4,700,000	5,150,000
New Mini-Park	-	100,000	750,000	-	-	850,000
New Multi-Purpose Fields	-	-	260,000	-	-	260,000
New Police HQ Building	-	6,000,000	14,000,000	14,000,000	1,000,000	35,000,000
North-South Connector	3,950,000	-	-	-	-	3,950,000
Paramore Park Improvements	-	-	100,000	1,000,000	-	1,100,000
Pavement Management Program	3,258,000	3,415,120	3,579,923	3,752,787	3,934,110	17,939,940
Police Communications Expansion	600,000	-	-	-	-	600,000
Police Fleet Expansion	900,000	900,000	900,000	900,000	900,000	4,500,000
Public Safety Annex (PSA) Expansion (Fire)	400,000	1,500,000	-	-	-	1,900,000
PSA Expansion (Police)	1,000,000	-	-	-	-	1,000,000
PSA Storage	200,000	-	-	-	-	200,000
PSA Vehicle Shelter	60,000	-	-	-	-	60,000
Public Works Yard Repaving	500,000	1,250,000	750,000	500,000	900,000	3,900,000
Reade/Greene St Reconstruction	414,240	2,811,600	-	-	-	3,225,840
River Birch Tennis Center Improvements	500,000	-	-	-	-	500,000
S. Elm St Drainage Improvements	-	6,621,500	6,621,500	-	-	13,243,000
Secure Police Department Parking Lot	200,000	-	-	-	-	200,000
Sidewalk Construction Program	105,000	110,250	115,762	121,551	127,628	580,191
Signal Progression Studies	97,500	-	87,525	-	75,970	260,995
Sports Complex	1,500,000	25,000,000	-	-	-	26,500,000
St. Andrews Stream Restoration	5,321,000	-	-	-	-	5,321,000
Stormwater Camera Van	200,000	-	-	-	-	200,000
Stormwater Maintenance	1,500,000	1,569,400	1,642,102	1,718,266	1,798,060	8,227,828
Stream Bank Stabilization	100,000	100,000	100,000	100,000	100,000	500,000
Stormwater Pipe Replacement Phase 3	3,000,000	3,000,000	-	-	-	6,000,000
<b>Total Capital Improvement</b>	<b>\$106,232,896</b>	<b>\$111,721,313</b>	<b>\$39,216,523</b>	<b>\$29,330,788</b>	<b>\$27,227,396</b>	<b>\$313,728,916</b>



Project Name	2026 Proposed	2027 Proposed	2028 Proposed	2029 Proposed	2030 Proposed	Total Project
Tennis and Pickle-ball Facility	-	-	-	120,000	1,000,000	1,120,000
Town Common Bulkhead Replacement	25,500,000	-	-	-	-	25,500,000
Town Common Improvements	-	-	-	500,000	10,000,000	10,500,000
Trafalgar Dr Culvert Improvements	-	477,406	1,276,799	1,194,844	-	2,949,049
Traffic Services Bucket Truck	255,000	-	-	-	-	255,000
Watershed Master Plan Update	2,500,000	-	-	-	-	2,500,000
Wildwood to River Park North Boardwalk	600,000	-	-	-	-	600,000
<b>Total Capital Improvement</b>	<b>\$106,232,896</b>	<b>\$111,721,313</b>	<b>\$39,216,523</b>	<b>\$29,330,788</b>	<b>\$27,227,396</b>	<b>\$313,728,916</b>

## PROJECTS BY DEPARTMENT

## FUNDING BY SOURCE





# Convention & Visitors Bureau

City of Greenville Operating Budget  
Fiscal Year 2025–2026





GREENVILLE-PITT COUNTY  
CONVENTION & VISITORS BUREAU

April 1, 2025

Dear Greenville City Council:

The Convention & Visitors Authority, in conjunction with its hospitality partners, continues to push towards the goal of making Greenville a preferred destination for meeting, event, tournament, and leisure travelers across North Carolina and the Southeastern United States. Our focus each year is to create a positive economic impact and increase destination exposure for Greenville by bringing visitors to our destination.

The cornerstone of the 2025-2026 CVA budget is centered on achieving our established goals, objectives, and program of work as set forth by the CVA Board of Directors and CVB staff. The CVB will concentrate on its traditional markets with a specific emphasis on outdoor adventure and sports tourism. The state of North Carolina continues to focus on outdoor recreation and travel and our sports commission is excelling in its efforts to increase the number of tournaments and events in Greenville. In addition, we continue working to diversify our hospitality offerings, attract a wide variety of leisure travelers, and market within the meetings market.

The Convention and Visitors Bureau's 2025-2026 budget is based on projected revenue from the hotel-motel occupancy tax collections which also include Airbnb's. Currently, we are projecting a 3% increase in collections for the fiscal year. We have also been awarded \$150,000 in ARPA funds from Pitt County which we will use to increase our marketing reach.

The 2025-2026 fiscal year budget does include the use of \$110,000 of fund balance to support increased marketing and the Greenville-Pitt County Sports Commission will receive its annual payment from the capital reserve account as we strive to make Greenville an excellent sports tourism destination and support the 2025 Little League Softball World Series.

This proposed budget has been approved by our CVA Executive Committee, our full CVA Board of Directors, and is ready for consideration by the Greenville City Council. The CVA appreciates your support and looks forward to working with each City Council member to make Greenville a top travel destination across North Carolina and the Southeastern United States.

Sincerely,

A handwritten signature in black ink that reads 'Andrew D. S'.

Andrew D. Schmidt, CDME, CHME, MPA  
Executive Director

## 2025-2026 Budget Highlights

The proposed 2025-2026 fiscal year budget is based on a 3% increase in occupancy tax revenue from the past year. The 2025-2026 budget is also augmented by \$150,000 in ARPA funds from Pitt County, \$300,000 from the City's Capital Reserve Account help fund sports commission operations and Little League World Series support, and \$110,000 of fund balance which has built up due to increasing revenues. (Currently the CVB's reserve account stands at approximately \$940,764) In summary, the 2025-2026 fiscal year budget is 6% higher than the current 2024-2025 fiscal year budget. This increase in funding will allow us to capitalize on additional marketing opportunities within the leisure, meetings, and sports tourism markets as well as expand the CVB staff by one full time equivalent.

According to Tourism Economics, revenues are forecast to continue rising within the meeting, corporate sectors and leisure at a rate of approximately 2.6%. Sports tourism is expected to increase and international travel, which does not affect our hospitality market, is forecast to decrease again this year due to several factors including current exchange rates, slower visa processing, and sentiment effects from political policies. Locally, we have seen excellent convention and meeting business, which is expected to continue throughout the 2025-2026 fiscal year. Our destination should benefit from a modest increase in corporate, and leisure travel as we market our outdoor adventure base, growing hospitality amenities, and expand diverse cultural activities for visitors.

### Domestic Leisure

- + Real income growth
- + Solid balance sheets
- + Modest inflation
- + Tax cut extensions
- Softening labor market
- Potential equity market correction

### Domestic Business

- + Lower interest rates
- + Expansionary fiscal policy
- + Tax cut extensions
- Potential inflation from tariffs
- Immigration restrictions

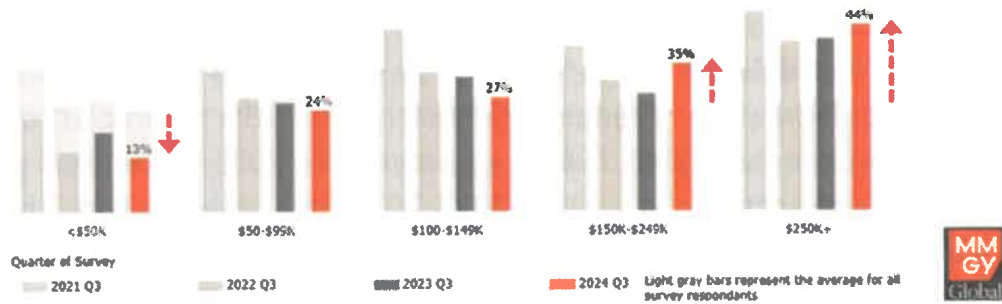
### International

- + Pent up demand
- + Reduced visa wait times
- + Outbound plateau
- Dollar strength
- Travel restrictions
- Trade war response
- Visa processing risk
- Sentiment effects

 TOURISM ECONOMICS

## Business travel intentions are gaining

Planning Business Travel Within the Next 6 Months  
% of American Consumers



Source: MMGY Global, Survey of American Travelers, Tourism Economics, Inc.

TOURISM ECONOMICS

## 2025-2026 Budget Specifics

1. The CVA and Sports Commission's budgets will continue to be combined for the 2025-2026 fiscal year. Budget expenditures will still be separated and reported utilizing the city's Power BI software and MUNIS. All expenditures used with ARPA funds are tracked and reported quarterly to Pitt County.
2. The 2025-2026 budget reflects the investment of \$300,000 from the Convention & Visitors Authority's Capital Reserve Account to support the Greenville-Pitt County Sports Commission's efforts to increase sports related travel to the area and support the 2025 Little League Softball World Series.
3. The 2025-2026 budget includes \$150,000 of American Rescue Plan Act funds provided from the Pitt County. This upcoming fiscal year will be the last installment of ARPA funds for the CVB. Currently, the CVB has expended \$323,630.01 out of a total of \$600,00 provided. All CVB expenditures associated with the ARPA funds must be spend by December 31, 2026.



4. The CVA plans to utilize \$110,000 from the CVA's fund balance to be more aggressive in its advertising and marketing efforts. Currently, the CVA's Capital Reserve Account has approximately \$964,022. There is a strong likelihood that revenues will come in over 3% for the year, (we are currently sitting at a 6.49% increase) which would reduce the amount of fund balance needed for the proposed budget. Each 1% above the 3% increase budgeted will reduce fund balance use by \$16,621.46
5. Salary line item. The salary line item is \$52,984 higher than the current fiscal year. The adjustment allows the CVB to expand its staff by one full time equivalent and provide a 4% salary adjustment for current employees. Benefit calculations have been adjusted to account for the change in salary levels and additional staff. A breakdown of the staff changes and their effect on the overall budget is as follows:

**Staff Changes Summary:**

Lose: Communications & Marketing Assistant: (\$44,574)

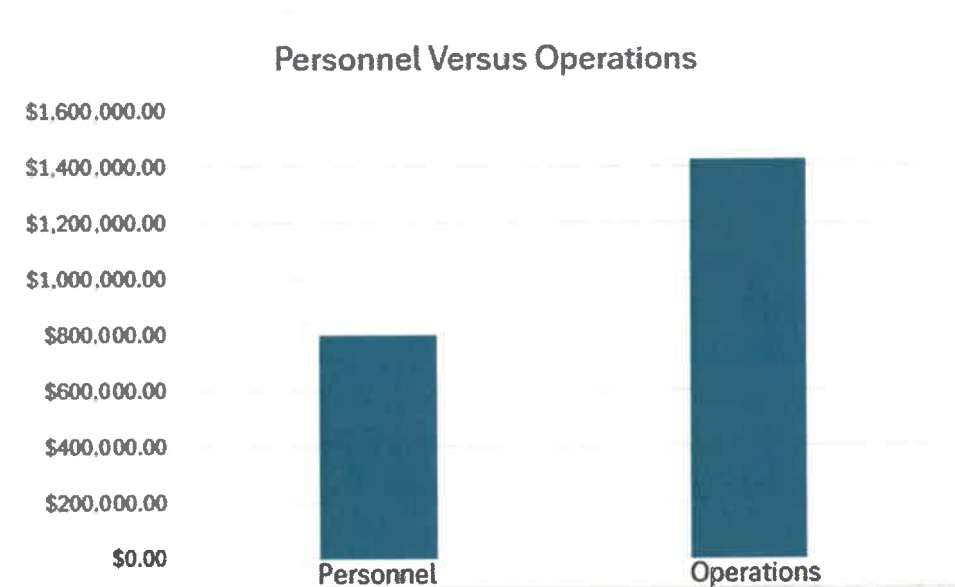
Lose: Part-time Services Manager (\$27,012.96)

Gain: Social Media Specialist: \$48,016

Gain: Visitor Services Manager \$49,518

**Result: +\$25,947.04**

**4% COLA +\$20,320\***



6. Health/Dental Insurance. This year's budget has seen a very slight increase in allocations for health and dental insurance. This reflects the current make-up of the staff with more single individuals on staff that require insurance only for themselves.
7. Contracted services line item. There is an increase in the contracted services line item to cover inflationary costs. The CVB is seeing cost increases in almost every contracted services line item for the 2025-2026 fiscal year.
8. Advertising line item. There is a modest increase in our advertising line item as we would like the flexibility to add a few additional marketing opportunities for Greenville-Pitt County during the upcoming fiscal year.

**2025-2026 proposed CVA budget-\$2,223,145.96**

**2025-2026 proposed convention center marketing fund-\$554,048.65**

**2025-2026 CVA Net budget-\$1,669,698.72**





### **Future Revenue Outlook**

1. Two additional hotels have opened in February 2025. The Hilton Garden Inn, located in downtown Greenville added 102 rooms to Greenville-Pitt County's hotel inventory while Staybridge Suites, located in the medical has added 104 extended stay guest rooms. These two new properties should help augment hotel revenues....especially on special event weekends. The current hotel inventory with the addition of these two properties is approximately 2,300.

The number of Airbnb's listed in Greenville-Pitt County has increased by 10% over the last year. All Airbnb's are required to pay occupancy taxes.

2. An additional hotel project has just broken ground in the medical district. Located between the Homewood Suites and Residence Inn, the new property will be a Home 2 Suites by Hilton with 117 rooms.



COST OF COLLECTION	\$	22,451.61	\$	24,057.26
DUES/SUBSCRIPTIONS	\$	18,000.00	\$	17,000.00
ADVERTISING	\$	250,000.00	\$	270,000.00
POSTAGE	\$	7,000.00	\$	5,000.00
CVA CELL ALLOWANCE	\$	5,000.00	\$	4,748.00
RENT	\$	75,000.00	\$	76,500.00
UTILITIES	\$	5,000.00	\$	4,000.00
GENERAL INSURANCE LIAB.	\$	1,200.00	\$	1,200.00
DIR./OFFICERS LIAB. INS.	\$	1,500.00	\$	1,500.00
CONTINGENCY	\$	5,000.00	\$	5,000.00
CONVENTION CTR MARKETING	\$	498,415.99	\$	554,048.65
CONVENTION INCENTIVES	\$	20,000.00	\$	15,000.00
TOURISM PROJECTS/SPONSOR	\$	75,000.00	\$	90,000.00
TUITON ASSISTANCE PROGRAM	\$	5,000.00	\$	5,000.00
<b>*OPERATING</b>	<b>\$</b>	<b>1,303,567.60</b>	<b>\$</b>	<b>1,426,053.91</b>
<b>TOTAL CVB EXPENSES</b>	<b>\$</b>	<b>2,055,831.86</b>		<b>\$2,223,145.96</b>





# Sheppard Memorial Library

City of Greenville Operating Budget  
Fiscal Year 2025–2026



# SHEPPARD MEMORIAL LIBRARY

## FY 2025-2026 Budget



### BOARD OF TRUSTEES

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Roman Leary, Library Director / Executive Secretary to the Board of Trustees





March 20, 2024

To: Michael Cowin, City Manager  
 Ken Graves, Deputy City Manager  
 Jacob Joyner, Director of Financial Services  
 Devin Johnson, Financial Analyst

From: Roman Leary, Director of Libraries *RL*

RE: 2025-2026 Sheppard Memorial Library Budget

Attached is the FY 25-26 budget request to the City of Greenville for the Sheppard Memorial Library system.

Sheppard Memorial Library General Fund Appropriation	\$1,513,850
One-Time Capital Expense – Ten-Year Capital Needs Analysis	\$27,000
One-Time Capital Expense – Elevator Controller	\$83,333
Total requested from the City of Greenville	\$1,624,183

As noted above, our general operations funding request to the City of Greenville is \$1,513,850. One-time capital funds requests include \$27,000 to engage The East Group to develop a ten-year capital needs plan for the main library, and \$83,333 to replace the obsolete controller of the main library's public elevator.

Our FY 25-26 general operations funding request to Pitt County is \$705,046. County capital funds requests consist of \$13,500 and \$41,677 for the aforementioned development of a ten-year capital needs plan for the main library, and replace the elevator controller respectively. We also requested Pitt County to provide operational funding of \$15,000 for the Winterville Library, and \$5,000 for the Bethel Library

Our request to the Town of Bethel is \$22,108, and \$176,921 from the Town of Winterville to cover the cost of operating those facilities.

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



# SHEPPARD MEMORIAL LIBRARY PROPOSED FY 25-26 BUDGET

	FY 24-25 March 2024 Approved Budget	FY 25-26 March 2024 Approved Budget	\$ Diff FY 24-25 vs FY 25-26 Approved Budget	% Diff FY 24-25 vs FY 25-26 Approved Budget	Comments
<b>GENERAL FND REVENUE</b>					
City of Greenville	\$1,436,706	\$1,513,850	\$77,144	5.37%	City Provided Target
County of Pitt	\$679,331	\$705,046	\$25,715	3.79%	Asking for a 3.79% Increase
County of Pitt – Bethel	\$2,000	\$5,000	\$3,000	150%	No Increase Has Occurred Since FY 15-16
County of Pitt – Winterville	\$10,000	\$15,000	\$5,000	50%	No Increase Has Occurred Since FY 15-16
Town of Bethel	\$21,108	\$22,108	\$1,000	4.74%	Increasing Operating Hours
Town of Winterville	\$176,921	\$176,921	\$0	0%	
State Aid	\$236,969	\$236,969	\$0	0%	
State Aid – Nonrecurring	\$8,690	\$0	-\$8,650	-100%	No Nonrecurring State Aid
Desk Receipts	\$59,000	\$30,000	-\$29,000	-49.15%	Fine Free Children's Materials, No DVD Rent
General Fund Interest	\$42,000	\$34,000	-\$8,000	-19.05%	Expect Interest Earnings to Fall
Sp Rev Fund Interest	\$2,688	\$2,688	\$0	0%5	Fixed Rate Items Continue into FY 25-26
Misc Income	\$45,000	\$30,000	-\$15,000	-33.33	Not Guaranteed Income from Various Sources
Housing Authority	\$13,261	\$13,261	\$0	0%	
<b>SUBTOTAL REVENUE</b>	<b>\$2,733,674</b>	<b>\$2,784,843</b>	<b>\$51,169</b>	<b>1.87%</b>	
<b>CAPITAL/RESERVE FUNDS</b>					
City Reserved HVAC	\$106,666	\$0	-\$106,666	-100%	<b>CAPITAL/OTHER REVENUE</b> HVAC Project Completed HVAC Project Completed HVAC Project Completed HVAC Project Completed Replace Dover Elevator Controller Replace Dover Elevator Controller Main Library 10-Yr Building Needs Plan Main Library 10-Yr Building Needs Plan SML Savings to Balance the Budget
SML Reserved HVAC	\$72,772	\$0	-\$72,772	-100%	
Add'l SML Capital - HVAC	\$105,862	\$0	-\$105,862	-100%	
Add'l City Capital - HVAC	\$100,150	\$0	-\$100,150	-100%	
County Capital - HVAC	\$75,000	\$0	-\$75,000	-100%	
City Capital - Elevator	\$0	\$83,333	\$83,333	#DIV/0!	
County Capital - Elevator	\$0	\$41,667	\$41,667	#DIV/0!	
City Capital – East Group	\$0	\$27,000	\$27,000	#DIV/0!	
County Capital–East Group	\$0	\$13,500	\$13,500	#DIV/0!	
SML Fund Bal for Budget	\$71,182	\$44,307	\$26,875	-37.76%	
<b>TOTAL REVENUES</b>	<b>\$3,265,306</b>	<b>\$2,994,650</b>	<b>-\$270,656</b>	<b>-8.29%</b>	
<b>PERSONNEL EXP's</b>					
Salaries	\$1,363,639	\$1,354,326	-\$9,313	-0.68%	4% Market/Merit + Longevity/Bonuses
FICA (SocSec/Medicare)	\$104,318	\$103,606	-\$712	-0.68%	7.65% FICA Tax on Taxable Wages
Retirement	\$143,912	\$132,499	-\$11,413	-7.93%	12 FT & 8 DPT Staff Enrolled in LGERS
Hosp/Dental/Life	\$211,786	\$190,602	-\$21,184	-10%	12 FT, 4 DPT, 8 Retirees Health Insurance
401k – Employer Cost	\$38,285	\$51,276	\$12,991	33.93%	12 FT & 8 DPT Staff @ 4% of Gross
Workers Comp Insurance	\$3,438	\$7,000	\$3,562	103.61%	City Provided Data
FUTA & Other Emp Benefits	\$620	\$18,522	\$17,902	2887.42%	FUTA/GAFC/WellnessIncentives/Imputed Inc
<b>TOTAL PERSONNEL EXP's</b>	<b>\$1,865,998</b>	<b>\$1,857,831</b>	<b>-\$8,167</b>	<b>-0.44%</b>	
<b>OPERATING EXPENSES</b>					
Telephone/Cable	\$11,000	\$11,760	\$760	6.91%	Cell Service No Longer Covered by E-Rate
Postage	\$2,000	\$2,000	\$0	0%	
Utilities	\$112,000	\$115,500	\$3,500	3.13%	Slight Uptick in Utilities
Travel	\$4,300	\$4,600	\$300	6.98%	Attend Two NCLGISA Sessions
Building Maintenance	\$154,720	\$184,720	\$30,000	19.39%	Piedmont Contracts & Start East Grp Repairs
Equipment Maintenance	\$139,700	\$145,500	\$5,800	4.15%	Inflation
Equipment Lease	\$6,367	\$6,600	\$233	3.66%	Inflation
Fuel/Vehicle Maintenance	\$11,200	\$12,200	\$1,000	8.93%	Fuel Cost, Tires, Maint 3 Vehicles/Bkmobile
Supplies	\$43,700	\$60,000	\$16,300	37.30%	Replace Some Computer Equipment
Business Services	\$31,000	\$40,170	\$9,170	29.58%	Per Service Contract Agreements for 25-26
Periodicals	\$8,850	\$12,000	\$3,150	35.59%	Add Back Subscriptions
Books	\$158,000	\$158,000	\$0	0%	
Audio Visuals	\$6,000	\$4,000	-\$2,000	-33.33%	Demand for this Media Declines
E-Services	\$108,833	\$108,833	\$0	0%	
Liab/Vehicle/Cyber Insurance	\$82,285	\$90,000	\$7,715	9.38%	City Provided Estimate
Housing Authority	\$13,261	\$13,261	\$0	0%	
Miscellaneous – GeneralFnd	\$2,557	\$2,175	-\$382	-14.94%	Increase in Square Fees
Miscellaneous - SpRevFnd	\$0	\$0	\$0	#DIV/0	
<b>SUBTOTAL OPERATING</b>	<b>\$895,773</b>	<b>\$971,319</b>	<b>\$75,546</b>	<b>8.43%</b>	
<b>PERSONNEL/OPERATING</b>	<b>\$2,761,771</b>	<b>\$2,829,150</b>	<b>\$67,379</b>	<b>2.44%</b>	



**CAPITAL EXPENSES**

Main HVAC & Controls	\$460,450	0	-\$460,500	-100%	Main HVAC Complete FY 24-25
Main Public Elevator	\$10,085	\$125,000	\$114,915	1139.46%	Elevator Overhaul
East Branch Windows	\$33,000	\$0	-\$33,000	-100%	Project Complete FY 24-25
The East Group	\$0	\$40,500	-\$40,500	#DIV/0%	Cost for Ten-Year Facility Needs Study
<b>SUBTOTAL CAPITAL EXP's</b>	<b>\$503,535</b>	<b>\$165,500</b>	<b>-\$338,035</b>	<b>-67.13%</b>	
<b>TOTAL ALL EXPENSES</b>	<b>\$3,265,306</b>	<b>\$2,994,650</b>	<b>-\$270,656</b>	<b>8.29%-</b>	

**THE SHEPPARD MEMORIAL LIBRARY SYSTEM**

The Sheppard Memorial Library system consists of the main library, the Pitt County Bookmobile, and four branch facilities. The main library and two of the branches are located in the City of Greenville, one branch is located in the Town of Winterville, and another branch is located in the Town of Bethel. Operating funds for the libraries in Greenville and the Pitt County Bookmobile are funded by the City of Greenville and Pitt County. Operating costs for libraries in Winterville and Bethel are paid for by those towns, as well as support from Pitt County, and by revenues generated from the operation of these facilities. The Sheppard Memorial Library system receives the Pitt County appropriation of State public library funding because it is recognized as the county library system.

**VISION**

Sheppard Memorial Library is a reliable gateway to materials, services, and resources that serve the informational, recreational, intellectual, and creative pursuits of the individual and the community. It provides a welcoming community space focused on the joys of reading and lifelong learning, encouraging the free flow of ideas and supporting the preservation of the community's heritage. It is recognized throughout eastern North Carolina as significantly enhancing the economic vitality and the quality of life in the area.

**MISSION STATEMENT**

Sheppard Memorial Library promotes the joys of reading, life-long learning, creativity, and economic growth. It collects and maintains a diverse, comprehensive collection which provides recreation and supports enlightenment, critical thinking, literacy, and understanding throughout the region.

In an era of consistent change, Sheppard Memorial Library offers stability and reliability to its community.

The library's primary mission is to provide high-interest material in a variety of formats and locations, allowing access and use of its collections and resources by as many individuals as possible. The library provides an ever-expanding collection of books and other materials that support literacy and lifelong learning and provide a source of vital healthful recreation for our community.

The library supports both formal and informal educational endeavors of persons in the community. It particularly supports reading and learning for children and assisting students in meeting objectives established during formal courses of study.

The library aggressively seeks to add to the knowledge infrastructure of Pitt County in order to support the vitality of our knowledge-based economy. In this way it contributes to the economic development and sustainability of the community.

The library's staff is composed of highly effective information specialists who assist library users in locating authoritative, timely, non-biased information. They aid persons in finding books to read for recreation, to find answers to everyday problems, and to engage with issues that move beyond facts and data to knowledge and enlightenment.

## GOALS

The library system will provide welcoming public spaces that foster a sense of community, encourage the free flow of ideas, increase the availability of resources, and add to the information infrastructure of Greenville and Pitt County. We will make the growing collection of books and other materials fully-accessible and a pleasure to use.

The library system will offer its service community a rich array of programs that foster intellectual activity, promote the joys of reading, and encourage life-long learning and creativity.

The library offers comprehensive knowledge resources which nourish enlightenment, critical thinking, literacy, and understanding throughout the region. The library's collections also provide a variety of high interest material in a variety of formats and locations thereby allowing access and use of its collections and resources by as many individuals as possible. The library offers an ever-expanding collection of books that support literacy and lifelong learning as well as providing a vital source of healthful recreation for our community.

Quality library service is not free; the Library will actively seek sources of revenue to fulfill its mission. These sources of revenue will include public and private sources.

Sheppard Memorial Library will reach out to other educational and civic institutions in the community to enhance service for all library users in Greenville and Pitt County.

Recognizing the evolving role of technology in today's library world, Sheppard Memorial Library will provide current state-of-the art means of information delivery.

Acknowledging the vital importance of maintaining the safety, structural integrity, and aesthetic appeal of our physical locations, Sheppard Memorial Library will continue to analyze and assess our facilities as part of an ongoing plan to renovate, improve and sustain our facilities for generations to come.





# Greenville Utilities Commission

City of Greenville Operating Budget  
Fiscal Year 2025–2026





Greenville Utilities Commission Board of Commissioners  
Greenville City Council  
Customers of Greenville Utilities

Distinguished Members of the Board, Council, and Valued Citizens:

Greenville Utilities Commission (GUC) is pleased to share the proposed FY 2025-26 Budget developed in alignment with the values and objectives outlined in “Blueprint – GUC’s Strategic Plan.” GUC is driven by a commitment to fostering regional growth, delivering safe, reliable, and innovative utility solutions, and providing outstanding customer service.

GUC goes beyond the conventional scope of utility services, offering retail electric, water, sewer, and natural gas services, in addition to wholesale water and sewer services for neighboring communities. GUC’s ability to provide an array of utility services is a testament to the Commission’s versatility and commitment to serving the evolving needs of the community. To continue pioneering the future, GUC remains committed to supporting community growth, fostering innovation, and delivering the dependable services on which its region relies.

### **Executive Summary**

The Commission’s budget supports several key financial metrics including debt-service coverage ratios, fund balance (as defined by the NC Local Government Commission), and days cash on hand. These metrics are reviewed for each fund and at the enterprise level. Maintaining these metrics at the fund level ensures the long-term sustainability of GUC to continue meeting its mission and future financial objectives.

Guiding all budgetary decisions is GUC’s Strategic Plan, which emphasizes a commitment to providing exceptional service while maintaining a viable financial position. The Commission utilizes Key Performance Indicators at the corporate level to monitor the effectiveness of implementing the objectives identified in the Strategic Plan. Therefore, GUC’s budget goals are designed to achieve the following:

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

- Support economic development in the community

The budget balancing process involved a comprehensive review and analysis of several key areas, including the following:

- The long-term sustainability of all four funds operating on a self-supporting basis
- Continued investment in infrastructure
- Appropriate timing of expenditures for capital projects
- Revenues
- Personnel and staffing
- Cost-saving opportunities
- The updated financial models, with a focus on keeping rates as affordable as possible, while maintaining financial stability

Highlights of the FY 2025-26 proposed budget are listed below:

- Expenditures budgeted for FY 2025-26 have increased by 3.9%, or \$11.9M, when compared to the FY 2024-25 budget. Key points are:
  - \$3.2M increase in operations
  - \$2.9M decrease in purchased power
  - \$3.2M increase in capital outlay
  - \$3.4M increase in purchased gas
  - \$5.4M increase in debt service
  - \$389K increase in City turnover
  - \$146K increase in transfers to capital projects
  - \$900K decrease in transfers to rate stabilization fund
- 3.7% rate increase for the Electric Fund, a 3.7% increase from last year's forecast
- 0.0% rate increase for the Water Fund, a 2.2% reduction from last year's forecast
- 6.5% rate increase for the Sewer Fund, equal to last year's forecast
- 4.9% rate increase for the Gas Fund, a 0.6% increase from last year's forecast
- Funding for a 4.0% employee merit/market adjustment
- Funding for 4.0% employer 401(k) contribution
- Continuation of a self-insured health insurance plan which includes a high deductible Health Savings Account option
- Continuation of self-insured dental insurance plan
- Funding to hire replacements ahead of key personnel retirements, enabling effective succession planning, knowledge transfer from experienced employees, and smooth operational transitions
- Continuation of investment in the Greenville ENC Alliance to promote economic development in the region
- Transfer to Other Post-Employment Benefits (OPEB) of \$500K
- Transfer of \$150K to the City's Energy Efficiency Partnership



- Investment of \$19.8M in capital outlay to maintain system reliability and comply with regulatory requirements
- Annual turnover or transfer of \$9.1M to the City of Greenville in accordance with the Charter issued by the North Carolina General Assembly

Highlights of the FY 2025-26 capital budget are listed below:

- GUC continues to make investments in capital projects to maintain reliability, meet ongoing regulatory requirements, and remain strategically positioned to facilitate growth. In FY 2025-26, GUC plans to initiate capital projects totaling \$63.675M.

### **Key Factors Affecting the FY 2025-26 Budget**

As the Commission begins its 120<sup>th</sup> year of providing utility services, many challenges and opportunities present themselves regarding the development of the budget.

#### ***Commodity Costs***

The largest expenditures in the FY 2025-26 budget are for the purchased commodities of electricity and natural gas. Ensuring a constant, steady, and reasonably priced supply of power and natural gas is one of the most important challenges.

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

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

To address these issues, the Commission has entered into contracts to receive and provide a constant and steady supply of electricity. Additionally, at several customer sites, GUC uses peak-shaving generators to offset periods of heavy load. Mutual aid contracts are in place with other utilities to offer assistance when major weather events cause disruptions.

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

### ***Change in Rates***

To support GUC's commitment to exceptional customer service and the maintenance of key financial performance metrics, rate increases are necessary for FY 2025-26. Retail residential electric customers using 1,000 kilowatt hours (kWh) per month will see a 3.7% increase in their bills. While no rate increase is proposed for retail water customers, the firm wholesale water rate will rise by 7.3%. Residential sewer customers can expect a 6.5% increase on a typical monthly bill, and residential gas customers will see a 4.9% rate increase.

### ***Capital Investment***

The Commission serves more than 173,000 customer connections across all four operating funds. As economic development continues to expand across the service areas, GUC is making the necessary investments to expand and strengthen system capacities; this includes infrastructure expansions and increased capital spending. Capital spending, and the debt incurred to finance strategic infrastructure investments, influences the budgeting process and impacts rates for all funds.

The Commission's capital improvements planning and project prioritization program enables the assessment of each project's alignment with the Commission's long-term vision and strategic plan. Strategic alignment considerations include the enhancement of safety and customer service, promoting the lowest reasonable cost of service, and supporting growth as a regional utility. Functional considerations such as asset criticality, reliability, and capacity are assessed alongside financial evaluations to determine a project's impact on revenues, operations, and maintenance costs. As part of the annual budget process, five-year financial, capital spending, and capital funding plans are prepared to identify spending needs, planned funding sources, and the timing of funding.

Full deployment of Advanced Metering Infrastructure (AMI) marks a significant step forward in modernizing GUC's metering and operational capabilities. This initiative includes replacing all existing AMR (automated meter reading) meters and load management switches while installing a robust communication network to support the new system. By expanding GUC's current meter reading capabilities, AMI deployment will improve customer service features, optimize the load management program, enhance data analytics, and strengthen the outage management system. These advancements will provide greater efficiency, reliability, and responsiveness, ultimately benefiting both customers and GUC through improved operational performance and smarter energy management.

As part of GUC's commitment to maintaining a reliable electrical system, the Distribution Substation Transformer Replacements project will replace aging distribution substation transformers that have reached the end of their operational life. Upgrading these critical components will enhance system reliability, improve efficiency, and reduce the risk of unplanned outages. By investing in modern, high-performance transformers, GUC will ensure continued service reliability for customers while supporting the long-term sustainability and growth of the electric distribution network.





GUC will become the second public utility in North Carolina to offer community solar to residents. The increasing interest in renewable energy, reflected in recent customer satisfaction surveys and the growth of customer-owned renewable energy interconnections, led to the development of GUC's first community solar project. The 500-kilowatt solar farm will be located next to the Liquefied Natural Gas (LNG) Plant. Once completed, GUC will own, operate, and maintain the facility, integrating all generated energy into the grid. Residential electric customers can subscribe to up to five panels, making solar energy accessible to those who may be unable to install their own systems due to financial constraints, limited space, or rental restrictions.

The Water Treatment Plant (WTP) Filter Improvements project addresses the growing need to remove per- and polyfluoroalkyl substances (PFAS), persistent "forever chemicals" associated with health risks, from source water, ensuring public health protection and compliance with legal requirements. The expected outcomes of the project include consistent PFAS removal efficiency, compliance with regulatory limits, and enhanced water quality for community consumption.

To ensure the continued safety and reliability of GUC's infrastructure, the Integrity Management Replacement project will replace corroded gas casing and carrier pipes beneath railroad tracks and NCDOT roads, addressing potential leak risks. Upgrading these critical pipeline components will help prevent service disruptions, reduce the risk of environmental impacts, and maintain compliance with regulatory standards.

### ***Supply Chain Issues/Price Inflation***

Amid ongoing supply chain challenges and rising costs, GUC remains committed to delivering exceptional customer service while maintaining cost efficiency. In response, the Commission has taken proactive measures, including the addition of a mobile warehouse unit at one of the substations, to expand storage capacity and ensure a steady supply of essential materials. Additionally, the Purchasing Department diligently works with Materials Management to secure necessary supplies in advance, preventing delays and ensuring projects stay on schedule.

### ***Personnel Funding***

Recognizing that its employees are its most valuable asset, the Commission remains committed to investing in its personnel by funding programs that support workforce development, retention, and career advancement. Through a combination of training programs, the employee tuition assistance program, and professional development incentives, GUC ensures that employees have the resources needed to grow within the organization while enhancing their skills to meet the evolving needs of the utility industry.

Beyond individual development opportunities, GUC has implemented targeted programs to strengthen leadership and technical expertise across the organization. The iLead program engages employees who demonstrate potential for supervisory and management roles within the next decade. Through specialized training and mentorship, participants gain the skills and confidence needed to lead effectively, ensuring a strong leadership pipeline for the future.

For employees pursuing specialized technical roles, the iGrow program offers a clear pathway to obtaining North Carolina Certification as a water treatment plant or wastewater treatment plant operator. By offering on-the-job training and access to North Carolina Rural Water Association (NCRWA) Certification classes, iGrow equips employees with the tools to take control of their professional growth, while strengthening GUC's capacity to provide high-quality water and wastewater services to the community.

These strategic investments in personnel development ensure GUC continues to build a skilled, motivated, and agile workforce, ready to meet the challenges of the future while delivering exceptional service to its customers.

### ***Operational Excellence***

Federal, State, and local regulations continue to significantly impact all aspects of GUC's operating funds, posing challenges and opportunities for achieving excellence in operations. Regulations governing the siting and construction of new generation plants, reliability standards, homeland security measures, employee safety protocols, renewable resource mandates, and quality standards all influence operating costs and rate strategies.

To combat emerging cybersecurity threats, the GUC's Information Technology department performs ongoing assessments and optimizations of training, processes, and technology. All employees are required to participate in robust and comprehensive cybersecurity training. Advanced technologies have been deployed to detect, defend, and mitigate the effects of cybersecurity threats. The Center for Information Security (CIS) and National Institute of Standards and Technology (NIST) frameworks are leveraged to ensure adherence to best practices. Quarterly exercises are also conducted to evaluate and test GUC's ability to respond effectively to both physical and cybersecurity threats.

These initiatives strengthen GUC's operational efficiency and demonstrate a continued commitment to pioneering progress, transforming challenges into opportunities, and supporting an engaged workforce and a connected community.

### **Awards**

The Commission received recognition from ElectriCities of North Carolina for outstanding performance in supporting the mission of delivering excellent customer service and adding value to the Greenville region. The three awards of excellence included Strengthen Public Power, Provide Superior Power, and People. This is the 19<sup>th</sup> year in a row that GUC has won Awards of Excellence.

In 2024, GUC's Electric Department received the American Public Power Association's (APPA) Reliable Public Power Provider (RP3) Platinum Designation, for providing customers with safe and reliable electric service. Public power utilities must demonstrate proficiency in reliability, safety, workforce development, and system improvement. GUC's overall system reliability is 99.9%, which is a testament



to the quality work its employees do every day. The designation is good for three years.

GUC earned the Smart Energy Provider (SEP) designation from the APPA in 2024 for demonstrating commitment to and proficiency in energy efficiency, distributed generation, and environmental initiatives that support a goal of providing low-cost, quality, safe, and reliable electric service. The SEP designation, which lasts for three years, recognizes public power utilities for demonstrating leading practices in four key disciplines: smart energy program structure, energy efficiency and distributed energy programs, environmental and sustainability initiatives, and the customer experience. In total, approximately 100 public power utilities nationwide hold the SEP designation.

For the 9<sup>th</sup> year in a row, the WTP has received the prestigious North Carolina Area Wide Optimization Award (AWOP). The NC Division of Water Resources has included the Commission among the 79 water treatment plants in the State honored for surpassing federal and state drinking water standards. The award recognition is a state effort to enhance the performance of existing surface water treatment facilities.

The Wastewater Treatment Plant (WWTP) “Smooth Operators” team competed at the 22<sup>nd</sup> annual Operations Challenge at the NC One Water conference and came in second for the Division 1 Collections Event. The team was also recognized for progressing to the top Division faster than any team in Operations Challenge history, making it from Division 3 to Division 1 in just three years. These events are designed to test the diverse skills required for the operation and maintenance of wastewater facilities, collection systems, and laboratories.

GUC’s Public Information Office (PIO) received the Excellence in Public Power Communications Award of Merit from the APPA, for a video educating customers on how the Commission’s electric rates are not only the lowest in Pitt County, but also lower than they were 10 years ago. This is the 13<sup>th</sup> APPA award that the PIO has won.

The Commission places a high value on employee safety, prioritizing working safely and keeping their customers safe. Each year, staff from various departments attend the NC Department of Labor (NCDOL) and Greenville-Pitt County Chamber of Commerce’s annual Safety Banquet to recognize the Commission’s safety record, along with other local businesses. In all, the Commission was honored with thirteen safety awards in 2024. Gold Level Awards were presented to companies with days away from work, job transfers, or restricted time rates at least 50% below industry average. Awards at this level went to the WWTP (17<sup>th</sup> year), Customer Relations (11<sup>th</sup> year), WTP (7<sup>th</sup> year), Express Office (4<sup>th</sup> year), Administration (3<sup>rd</sup> year), Administration Building (3<sup>rd</sup> year), Information Technology (3<sup>rd</sup> year), Red Banks (1<sup>st</sup> year), and Human Resources (1<sup>st</sup> year). NCDOL’s Safety Awards Program was established in 1946 and recognizes private and public firms throughout the state that maintain good safety records.

The American Public Gas Association (APGA) awarded the Gas Department with the prestigious System Operational Achievement Recognition (SOAR) Gold. SOAR recognizes a utility's demonstrated commitment to excellence in four areas required to safely deliver natural gas to its customers: system integrity, system improvement, employee safety, and workforce development. Currently only 54 of the nation's 1,000+ public gas utilities hold a SOAR designation. GUC was one of 11 SOAR Gold level recipients recognized this year. The recognition is for three years.

The Government Finance Officers Association of the United States and Canada (GFOA) presented the Distinguished Budget Presentation Award to GUC for its annual budget for the fiscal year beginning July 1, 2024. To receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, an operations guide, a financial plan, and a communications device. GUC has received this award for the past nine years. The Commission also earned the GFOA Certificate of Achievement for Excellence in Financial Reporting for the 15<sup>th</sup> consecutive year. The purpose of the Annual Comprehensive Financial Report (ACFR) is to prepare financial reports of the highest quality for the benefit of its citizens and other parties with a vital interest in the Commission's finances. The Popular Annual Financial Report (PAFR), a simplified, abbreviated version of the ACFR, received the GFOA Award for Outstanding Achievement in Popular Annual Financial Reporting for the ninth consecutive year.

For the 14<sup>th</sup> year in a row, the Commission's Purchasing division received the Sustained Professional Purchasing Award (SPPA), presented by the Carolinas Association of Governmental Purchasing (CAGP). GUC is one of 17 member agencies throughout North Carolina and South Carolina to receive this designation for fiscal year 2024.

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

GUC maintains its commitment to supporting growth and economic development initiatives throughout the City of Greenville and Pitt County. The Commission continues to be a sustaining member of the public-private partnership Greenville ENC Alliance to promote economic development in the community.

The Commission continues to be a leader in the community by participating in community-sponsored events such as PirateFest, Freeboot Friday, and job fairs at local Pitt County high schools. The Electric Department participates in the local Tradesformers program, which is a youth apprenticeship program designed to connect high school students with growing industry trades in the area. GUC also participates in the STEM Outreach Program, which focuses on educating schools and colleges about the diverse set of science, technology, engineering, and math (STEM) careers that the Commission offers. The Commission's Customer Relations department continues to donate blankets and fans to provide relief during the winter and summer months for local residents in need. GUC's United Way committee, made up of employees from across the organization, coordinates fundraising events and an annual campaign to benefit the United Way of Pitt County. In the most recent campaign,





over \$37,400 was raised to create lasting change for seniors, families, and children in the community. The Commission is also a member of the Greenville-Pitt County Chamber of Commerce and actively participates in chamber-related events.

### **SUMMARY**

The FY 2025-26 proposed balanced budget reflects the dedicated efforts of staff to manage costs effectively while maintaining a high level of service for GUC's customers. As we move forward, this budget reflects GUC's unwavering commitment to delivering reliable service and investing in innovative solutions that support the long-term success of the Greenville region. We remain focused on being a trusted partner in growth, pioneering a stronger future for generations to come.

On behalf of the entire staff at GUC, I am pleased to present this budget for FY 2025-26.



Anthony C. Cannon  
General Manager/CEO



# Appendix

City of Greenville Operating Budget  
Fiscal Year 2025–2026

## GLOSSARY

**Account:** The detailed record of a particular asset, liability, owners' equity, revenue or expense.

**Accrual Basis of Accounting (or Full Accrual):** Accounting method for proprietary funds that recognizes revenues in the accounting period in which they are earned and recognizes expenses in the period incurred.

**Activity:** A set of or grouping of similar processes or tasks that converts inputs to outputs. An activity is a service provided under a program budget.

**Ad Valorem Tax (or Property Tax):** Levied on real and personal property according to the property's valuation and tax rate.

**Appropriation:** A legal authorization by City Council to incur obligations and make expenditures for specific purposes.

**Assessed Value:** The value of real estate or personal property as determined by tax assessors and used as a basis for levying taxes. (Note: Pitt County establishes property values.)

**Authorized Bond:** Bonds that have been legally approved but may or may not have been sold.

**Balanced Budget:** Expenditures equal revenues. N.C. state statute requires the adoption of a balanced budget.

**Base Budget:** Those resources necessary to meet an established and existing service level.

**Bond Agency Fees:** Fees charged by bond agencies for services related to debt issuance.

**Bond Covenant:** Provision in a bond or debt contract which require the debt issuer to meet certain standards or do certain things.

**Bond Rating:** Grade indicating a unit's investment qualities; ratings range from AAA (highest) to D (lowest) from investment ratings agencies: Standard and Poor's, Moody's, and Fitch.

**Bond:** A written promise to repay a specific amount of money with interest within a specific time period, usually long-term.

**Budget Amendment:** A legal procedure used by the City staff and the City Council to revise a budget appropriation or recognize new revenues and expenditures to amend the

operating budget. Results in an overall budget increase or decrease.

**Budget Message:** A written overview of the proposed or adopted budget from the City Manager to the Mayor and City Council that discusses the major budget items and changes and the City's present and future financial condition.

**Budget Ordinance:** The official enactment by the City Council to establish legal authority for City officials to obligate and expend resources.

**Capital Expenditure (or outlay):** Expenditures that create future benefits, incurred when a business spends money to buy fixed assets or to add to the value of existing fixed assets with a useful life that extends beyond one year.

**Capital Improvement Program (CIP):** A multi-year plan for the construction or acquisition of major capital items.

**Certificates of Participation (COPs):** A security created as a part of a lease-purchase agreement. The lender, the holder of the certificate, owns a right to participate in periodic lease payments (interest and return of principal) as they are paid.

**City Council:** The governing board elected by districts and at large.

**City Manager:** An individual appointed by the Mayor and City Council to serve as the chief administrative officer of the City.

**Contingency:** A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

**Cost Allocations:** A process that shares the costs of a central service provider with the internal departments that consume the service.

**Debt Service Funds:** Funds used for the accumulation and disbursement of financial resources that will be used to make principal and interest payments on general long-term debt.

**Depreciation:** The process of estimating and annually recording the lost usefulness, expired useful life, or diminution of service from a fixed asset that cannot or will not be restored by repair and must be replaced. The cost of the fixed asset's lost usefulness is the depreciation or the cost to the reserve to replace the item at the end of its useful life.

**Designated Fund Balance:** Monies over the years that remain unspent after all budgeted expenditures have been made, but which are reserved for specific purposes and are unavailable for appropriation.



**Effectiveness Measures:** A performance measure describing the results achieved and the quality of the service (ex. timeliness, customer satisfaction). They indicate whether the program is achieving its mission.

**Efficiency Measure:** A performance measure identifying inputs used per unit of output, or unit costs (ex. cost per ton of yard waste/ leaves collected).

**Employee Benefits:** Benefits beyond salary compensation including healthcare, retirement, disability, life insurance, etc.

**Encumbrance:** A financial commitment or earmark for services, contracts, or goods that have not as yet been delivered. An encumbrance typically occurs when a purchase order or contract is approved and budget is obligated for the future payment.

**Enterprise Fund:** A fund that accounts for governmental activities supported wholly or partially with user fees or charges and is operated using business principles. Examples include the Stormwater, Sanitation and Inspections funds.

**Fiscal Year:** A declared accounting 12-month time period, not necessarily a calendar year. The fiscal year for the City of Greenville is July 1 – June 30.

**Fixed Asset:** An asset of long-term character. For budgetary purposes, a fixed asset is defined as an item costing \$5,000 or more with an expected life of more than one year. Examples are land, buildings, furniture, and other equipment. Fund Balance: Amounts shown as fund balance represent a running total of monies over the years that remain unspent after all expenditures have been made.

**General Fund:** The main operating fund accounting for governmental functions supported by general taxes and revenues, and financial resources that legal requirements do not require to be accounted for in another fund. Revenues to support the General Fund are derived from sources such as property tax, sales tax, franchise fees and service fees.

**General Obligation Bonds (GO Bonds):** Bonds issued by a government that are backed by the full faith and credit of its taxing authority.

**Indirect Cost:** The component of the total cost for a service provided by and budgeted within another department or division.

**Internal Service Fund:** A fund that may be used to account for any activity that provides goods or services to other departments or funds within the same government such as Fleet Services.

**Liability:** A loan, expense, or other form of claim on the assets of an entity that must be paid or otherwise honored by that entity.

**Modified Accrual Basis of Accounting:** Accounting method for governmental funds that recognizes revenues in the accounting period in which they become available. Expenditures are recognized in the period the fund liability is incurred, except for un-matured interest on (and principal of) general long-term debt, which should be recognized when due.

**Net Assets:** The difference between total assets and current liabilities including non-capitalized long-term liabilities.

**Operating Expenditures:** Portion of the budget pertaining to the daily operations.

**Ordinance:** A legal document adopted by a governing body setting policy and procedures, adopted by the City Council. Pay-As-You-Go: Financial policy that finances capital outlays from current revenues rather than borrowing.

**Per Capita:** Per unit of population; per person; equally to each individual.

**Performance Measurement:** The regular collection of quantifiable information regarding the results of city services.

**Powell Bill Funds:** Funding from state-shared gasoline taxes restricted for use on maintenance of local streets and roads.

**Proprietary Funds:** Funds used to separate, control, and track financial resources of business-type activities carried out by a government. The two proprietary fund types include enterprise funds and internal service funds.

**Reappraisal (or Revaluation):** The process of revaluing a jurisdiction's real property in order to adjust the tax value to the market value. By North Carolina law, a revaluation must be conducted at a minimum of every eight years.

**Reclassification:** A change in the classification and corresponding job title of an existing position, which results from a major change in assigned responsibilities.

**Reserve:** An account designated for a portion of the fund balance that is to be used for a specific purpose.

**Revenue bonds:** Bond secured by and repaid from specific and limited revenues. The pledged revenues are most often net revenues or earnings from a self-supporting enterprise. Such revenue sources include special assessments and water/sewer fees.





**Tax Levy:** Revenue produced by applying the tax rate to a property's assessed, or tax, value.

**Unassigned Fund Balance:** The amount of fund balance available for future appropriations.

**User Fee/Charge:** Payment for direct receipt of a service by the party who benefits from the service.

**Workload Measure:** A performance measure identifying how much or how many products or services were produced (ex. number of yard waste/leaf collection points served).



ORDINANCE NO. 25-020  
CITY OF GREENVILLE, NORTH CAROLINA  
2025-2026 BUDGET ORDINANCE

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

Section I: Estimated Revenue. It is estimated that the following revenues will be available for the City of Greenville during the fiscal year beginning July 1, 2025 and ending June 30, 2026:

GENERAL FUND

Unrestricted Intergovernmental Revenues:

Ad Valorem Taxes

Current Year Taxes - Operations	\$ 47,080,522	
Prior Year's Taxes and Penalties	(415,000)	
Subtotal		\$ 46,665,522.00

Sales Tax	\$ 30,512,904	
Rental Vehicle Gross Receipts	177,000	
Video Programming & Telecommunication Services Tax	704,948	
Utilities Franchise Tax	7,492,757	
Motor Vehicle Fee	1,803,631	
Other Unrestricted Intergovernmental Revenues	905,000	
Subtotal		\$ 41,596,240

Restricted Intergovernmental Revenues:

Restricted Intergovernmental Revenues	\$ 1,019,000	
Powell Bill - State allocation payment	2,960,000	
Subtotal		\$ 3,979,000

Licenses, Permits, & Fees:

Other Licenses, Permits & Fees	\$ 4,255,199	
Subtotal		\$ 4,255,199

Sales and Services:

Rescue Service Transport	\$ 4,758,234	
Parking Violation Penalties	333,287	
Leased Parking & Meters	291,713	
Subtotal		\$ 5,383,234

Other Revenues:

Sale of Property	\$ -	
Other Revenues Sources	1,957,919	
Subtotal		\$ 1,957,919

Investment Earnings:

Interest on Investments	\$ 4,723,564	
Subtotal		\$ 4,723,564

Other Financing Sources:

Transfer from FEMA Fund	\$ -	
Transfer from Greenville Utilities Commission	9,053,691	
Subtotal		\$ 9,053,691

Fund Balance Appropriated:

Appropriated Fund Balance - General	\$ 1,250,000	
Appropriated Fund Balance - Powell Bill	-	
Subtotal		\$ 1,250,000

TOTAL GENERAL FUND REVENUES

\$ 118,864,369



DEBT SERVICE FUND		
Occupancy Tax	\$	665,677
Transfer from General Fund		6,703,142
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TOTAL DEBT SERVICE FUND	\$	7,368,819
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PUBLIC TRANSPORTATION FUND		
Grant Income	\$	3,822,289
Bus Fare / Ticket Sales		209,500
Other Revenues		63,200
Transfer from General Fund		775,000
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TOTAL TRANSPORTATION FUND	\$	4,869,989
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FLEET MAINTENANCE FUND		
Fuel Markup	\$	1,793,750
Labor Fees		2,117,810
Parts Markup		1,896,473
Commercial Labor Markup		753,165
Other Revenue Sources		16,700
		<hr/>
TOTAL FLEET MAINTENANCE FUND	\$	6,577,898
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SANITATION FUND		
Refuse Fees	\$	11,593,000
Cart and Dumpster		145,000
Other Revenues		162,000
Appropriated Fund Balance		-
		<hr/>
TOTAL SANITATION FUND	\$	11,900,000
		<hr/>
STORMWATER MANAGEMENT UTILITY FUND		
Utility Fee	\$	11,390,000
Appropriated Fund Balance		-
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TOTAL STORMWATER MANAGEMENT UTILITY FUND	\$	11,390,000
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INSPECTIONS FUND		
Licenses, Permits, and Fees	\$	1,900,000
Transfer from General Fund		-
Appropriated Fund Balance		-
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TOTAL INSPECTIONS FUND	\$	1,900,000
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OCCUPANCY TAX FUND		
Occupancy Tax	\$	750,000
Transfer from Other Funds		-
Appropriated Fund Balance		-
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TOTAL OCCUPANCY TAX FUND	\$	750,000
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COMMUNITY DEVELOPMENT HOUSING FUND		
CDBG Grant Income	\$	1,274,957
HOME Grant Income		161,047
Other Income		164,594
Transfer from General Fund		375,000
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TOTAL COMMUNITY DEVELOPMENT HOUSING FUND	\$	1,975,598
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HEALTH FUND		
Employer Contributions - City of Greenville	\$	11,045,693
Employee Contributions - City of Greenville		1,646,123
Retiree Contributions - City of Greenville		218,156
Other Agencies		1,103,731
Other Revenues		4,246
Insurance Company Refund/Reimbursement		240,000
Appropriated Fund Balance		<u>642,051</u>
TOTAL HEALTH FUND		<u>\$ 14,900,000</u>
FACILITIES IMPROVEMENT FUND		
Transfer from General Fund	\$	<u>1,200,000</u>
TOTAL FACILITIES IMPROVEMENT FUND		<u>\$ 1,200,000</u>
VEHICLE REPLACEMENT FUND		
Sale of Property	\$	-
Transfer from City Departments		3,601,408
Transfer from General Fund		-
Other Revenues		-
Appropriated Fund Balance		<u>-</u>
TOTAL VEHICLE REPLACEMENT FUND		<u>\$ 3,601,408</u>
CAPITAL RESERVE FUND		
Transfer from General Fund	\$	<u>-</u>
TOTAL CAPITAL RESERVE FUND		<u>\$ -</u>
TOTAL ESTIMATED CITY OF GREENVILLE REVENUES		<u><u>\$ 185,298,081</u></u>
SHEPPARD MEMORIAL LIBRARY FUND		
City of Greenville	\$	1,513,850
Pitt County		705,046
Pitt County-Bethel/Winterville		20,000
Town of Bethel		22,108
Town of Winterville		176,921
State Aid		236,969
Desk/Copier Receipts		30,000
Interest Income		36,688
Other Revenues		30,000
Greenville Housing Authority		13,261
Grant - LSTA Planning Grant		-
Capital Projects		165,500
SML Fund Balance & Capital		<u>44,307</u>
TOTAL SHEPPARD MEMORIAL LIBRARY FUND		<u><u>\$ 2,994,650</u></u>





## PITT-GREENVILLE CONVENTION AND VISITORS AUTHORITY FUND

Occupancy Tax (2%)	\$	1,108,097
Occupancy Tax (1%)		554,049
Capital Reserve		300,000
Investment Earnings		-
Appropriated Fund Balance		110,000
Other Revenues		1,000
County ARPA Funds		150,000
		<hr/>
TOTAL PITT-GREENVILLE CONVENTION AND VISITORS AUTHORITY FUND	\$	<u>2,223,146</u>

Section II: Appropriations. The following amounts are hereby appropriated for the operation of the City of Greenville and its activities for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

## GENERAL FUND

Mayor & City Council	\$	594,774
City Manager		3,739,853
City Clerk		409,795
City Attorney		778,519
Human Resources		4,288,734
Information Technology		4,963,701
Engineering		6,511,815
Fire/Rescue		23,151,151
Financial Services		4,163,083
Police		34,263,570
Recreation & Parks		10,778,129
Public Works		7,972,043
Planning and Development		1,712,043
Neighborhood & Business Services		1,771,048
Project Management		164,673
Other Post Employment Benefits		700,000
Contingency		40,000
Capital Improvement		-
Transfer to Other Funds		14,812,325
Indirect Cost Reimbursement		(1,950,887)
TOTAL GENERAL FUND	\$	<u>118,864,369</u>

## DEBT SERVICE FUND

Debt Service	\$	<u>7,368,819</u>
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## PUBLIC TRANSPORTATION FUND

Public Transportation	\$	<u>4,869,989</u>
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## FLEET MAINTENANCE FUND

Fleet Maintenance	\$ 6,577,898
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## SANITATION FUND

Sanitation Service	\$ 11,900,000
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## STORMWATER MANAGEMENT UTILITY FUND

Stormwater Management	\$ 11,390,000
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## INSPECTIONS FUND

Inspections	\$ 1,900,000
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## OCCUPANCY TAX FUND

Occupancy Tax	\$ 750,000
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## COMMUNITY DEVELOPMENT HOUSING FUND

Community Development Housing / CDBG	\$ 1,975,598
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## HEALTH FUND

Health Fund	\$ 14,900,000
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## FACILITIES IMPROVEMENT FUND

Facilities Improvement Fund	\$ 1,200,000
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## VEHICLE REPLACEMENT FUND

Vehicle Replacement Fund	\$ 3,601,408
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## CAPITAL RESERVE FUND

Capital Reserve Fund	\$ -
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TOTAL CITY OF GREENVILLE APPROPRIATIONS	\$ 185,298,081
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## SHEPPARD MEMORIAL LIBRARY FUND

Sheppard Memorial Library	\$ 2,994,650
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## PITT-GREENVILLE CONVENTION AND VISITORS AUTHORITY FUND

Pitt-Greenville Convention and Visitors Authority	\$ 2,223,146
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Section III: Encumbrances. Appropriations herein authorized and made shall have the amount of outstanding purchase orders of June 30, 2025, added to each appropriation as it appears in order to account for the expenditures in the fiscal year in which it was paid.

Section IV: Taxes Levied. There is hereby levied a tax rate of 39.54 cents per one hundred dollars (\$100) valuation of taxable properties, as listed for taxes as of January 1, 2026 as set forth in the foregoing estimates of revenue, and in order to finance the foregoing appropriations.

Section V: Salaries.

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

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

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

Chair	\$	350
Member	\$	200

Section VI: Amendments

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

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

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

Section VII: The Manual of Fees, dated July 1, 2025, is adopted herein by reference.

Section VIII: Motor Vehicle Fee.

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

Section IX: Community Development. The City Council does hereby authorize grant project funds for the operation of FY 2025-2026 CDBG Entitlement and Community Development Home Consortium programs under the Community Development Block Grant Program and Home Consortium Program for the primary purpose of housing rehabilitation and other stated expenditures.

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

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

ADOPTED this the 12th day of June, 2025.

DocuSigned by:

*P. J. Connelly*

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P. J. Connelly, Mayor

ATTEST:

Signed by:

*Valerie P. Shiuwegar*

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Valerie Shiuwegar, City Clerk



## ALL FUNDS

	FY 2024 Actual	FY 2025 Budget	FY 2025 Projected	FY 2026 Budget
<b>REVENUE:</b>				
<b>Rates &amp; Charges</b>	\$ 267,104,058	\$ 285,878,775	\$ 290,749,194	\$ 301,497,899
<b>Fees &amp; Charges</b>	2,874,886	2,569,394	3,382,608	3,384,586
<b>U. G. &amp; Temp. Ser. Chgs.</b>	711,959	672,014	478,545	623,059
<b>Miscellaneous</b>	6,649,085	4,932,598	4,940,925	5,213,137
<b>Interest on Investments</b>	2,876,395	1,393,634	2,704,239	2,764,275
<b>FEMA/Insurance Reimbursement</b>	47,783	-	-	-
<b>Bond Proceeds</b>	-	780,630	826,678	-
<b>Transfer from Rate Stabilization</b>	5,900,000	6,000,000	6,000,000	-
<b>Transfer from Designated Reserve</b>	-	-	-	625,000
	<b>\$ 286,164,166</b>	<b>\$ 302,227,045</b>	<b>\$ 309,082,189</b>	<b>\$ 314,107,956</b>
<b>EXPENDITURES:</b>				
<b>Operations</b>	\$ 87,138,253	\$ 95,254,051	\$ 93,897,148	\$ 98,407,649
<b>Purchased Power</b>	129,068,651	140,868,151	142,751,726	138,014,255
<b>Purchased Gas</b>	19,336,428	20,591,544	24,396,700	23,942,187
<b>Capital Outlay</b>	16,066,993	16,608,922	17,151,312	19,772,800
<b>Debt Service</b>	15,268,246	16,333,917	17,650,405	21,709,296
<b>City Turnover - General</b>	7,204,587	7,564,107	7,564,107	7,930,933
<b>Street Light Reimbursement</b>	1,063,746	1,100,743	1,100,743	1,122,758
<b>Transfer to OPEB Trust</b>	500,000	500,000	500,000	500,000
<b>Transfer to Rate Stabilization</b>	1,650,000	900,000	650,000	-
<b>Transfer to Capital Projects</b>	6,450,000	2,350,000	2,350,000	2,496,184
<b>Operating Contingencies</b>	-	155,610	1,070,048	211,894
	<b>\$ 283,746,904</b>	<b>\$ 302,227,045</b>	<b>\$ 309,082,189</b>	<b>\$ 314,107,956</b>





**ELECTRIC FUND**

	<b>FY 2024 Actual</b>	<b>FY 2025 Budget</b>	<b>FY 2025 Projected</b>	<b>FY 2026 Budget</b>
<b>REVENUE:</b>				
<b>Rates &amp; Charges</b>	\$ 176,546,410	\$ 192,291,177	\$ 194,021,986	\$ 201,519,191
<b>Fees &amp; Charges</b>	1,380,524	1,476,802	1,799,222	1,658,944
<b>U. G. &amp; Temp. Ser. Chgs.</b>	665,540	642,099	378,127	513,663
<b>Miscellaneous</b>	4,952,501	4,458,472	4,476,651	4,928,920
<b>Interest on Investments</b>	1,669,860	839,892	1,520,715	1,559,467
<b>FEMA/Insurance Reimbursement</b>	47,783	-	-	-
<b>Bond Proceeds</b>	-	295,380	445,360	-
<b>Transfer from Rate Stabilization</b>	5,900,000	6,000,000	6,000,000	-
	<b>\$ 191,162,618</b>	<b>\$ 206,003,822</b>	<b>\$ 208,642,061</b>	<b>\$ 210,180,185</b>
<b>EXPENDITURES:</b>				
<b>Operations</b>	\$ 36,873,524	\$ 40,486,575	\$ 39,153,642	\$ 41,244,837
<b>Purchased Power</b>	129,068,651	140,868,151	142,751,726	138,014,255
<b>Capital Outlay</b>	11,684,592	12,236,818	12,294,274	13,170,424
<b>Debt Service</b>	5,000,158	5,520,685	6,685,850	8,842,497
<b>City Turnover - General</b>	5,285,203	5,488,749	5,488,749	5,710,863
<b>Street Light Reimbursement</b>	1,063,746	1,100,743	1,100,743	1,122,758
<b>Transfer to OPEB Trust</b>	275,000	275,000	275,000	275,000
<b>Transfer to Capital Projects</b>	1,600,000	-	-	1,798,000
<b>Operating Contingencies</b>	-	27,101	892,077	1,551
	<b>\$ 190,850,874</b>	<b>\$ 206,003,822</b>	<b>\$ 208,642,061</b>	<b>\$ 210,180,185</b>



**WATER FUND**

	<b>FY 2024 Actual</b>	<b>FY 2025 Budget</b>	<b>FY 2025 Projected</b>	<b>FY 2026 Budget</b>
<b>REVENUE:</b>				
<b>Rates &amp; Charges</b>	\$ 26,113,115	\$ 26,433,136	\$ 26,520,094	\$ 26,569,587
<b>Fees &amp; Charges</b>	731,004	473,408	833,748	874,181
<b>U. G. &amp; Temp. Ser. Chgs.</b>	46,419	29,915	100,418	109,396
<b>Miscellaneous</b>	523,667	220,696	114,008	100,923
<b>Interest on Investments</b>	325,646	151,270	327,295	331,027
<b>Bond Proceeds</b>	-	58,725	5,242	-
	<b>\$ 27,739,851</b>	<b>\$ 27,367,150</b>	<b>\$ 27,900,805</b>	<b>\$ 27,985,114</b>
<b>EXPENDITURES:</b>				
<b>Operations</b>	\$ 19,025,849	\$ 19,999,308	\$ 20,335,344	\$ 20,726,048
<b>Capital Outlay</b>	1,490,909	1,631,979	1,730,645	2,035,000
<b>Debt Service</b>	4,464,307	4,639,167	4,648,995	4,737,040
<b>Transfer to OPEB Trust</b>	75,000	75,000	75,000	75,000
<b>Transfer to Capital Projects</b>	2,000,000	950,000	1,000,000	400,000
<b>Operating Contingencies</b>	-	71,696	110,821	12,026
	<b>\$ 27,056,065</b>	<b>\$ 27,367,150</b>	<b>\$ 27,900,805</b>	<b>\$ 27,985,114</b>



**SEWER FUND**

	<b>FY 2024 Actual</b>	<b>FY 2025 Budget</b>	<b>FY 2025 Projected</b>	<b>FY 2026 Budget</b>
<b>REVENUE:</b>				
<b>Rates &amp; Charges</b>	\$ 24,042,680	\$ 25,806,395	\$ 25,816,970	\$ 27,372,721
<b>Fees &amp; Charges</b>	609,698	443,161	615,884	723,412
<b>Miscellaneous</b>	554,926	139,037	122,900	117,670
<b>Interest on Investments</b>	309,919	145,578	324,760	331,134
<b>Bond Proceeds</b>	-	210,975	198,992	-
<b>Transfer from Designated Reserve</b>	-	-	-	625,000
	<b>\$ 25,517,223</b>	<b>\$ 26,745,146</b>	<b>\$ 27,079,506</b>	<b>\$ 29,169,937</b>
<b>EXPENDITURES:</b>				
<b>Operations</b>	\$ 17,996,955	\$ 20,082,187	\$ 19,947,903	\$ 20,897,764
<b>Capital Outlay</b>	1,158,576	1,268,582	1,498,573	2,415,506
<b>Debt Service</b>	4,591,342	4,779,511	4,831,929	5,763,278
<b>Transfer to OPEB Trust</b>	75,000	75,000	75,000	75,000
<b>Transfer to Capital Projects</b>	1,200,000	500,000	700,000	-
<b>Operating Contingencies</b>	-	39,866	26,101	18,389
	<b>\$ 25,021,873</b>	<b>\$ 26,745,146</b>	<b>\$ 27,079,506</b>	<b>\$ 29,169,937</b>

**GAS FUND**

	<b>FY 2024 Actual</b>	<b>FY 2025 Budget</b>	<b>FY 2025 Projected</b>	<b>FY 2026 Budget</b>
<b>REVENUE:</b>				
<b>Rates &amp; Charges</b>	\$ 40,401,853	\$ 41,348,067	\$ 44,390,144	\$ 46,036,400
<b>Fees &amp; Charges</b>	153,660	176,023	133,754	128,049
<b>Miscellaneous</b>	617,991	114,393	227,366	65,624
<b>Interest on Investments</b>	570,970	256,894	531,469	542,647
<b>Bond Proceeds</b>	-	215,550	177,084	-
	<b>\$ 41,744,474</b>	<b>\$ 42,110,927</b>	<b>\$ 45,459,817</b>	<b>\$ 46,772,720</b>
<b>EXPENDITURES:</b>				
<b>Operations</b>	\$ 13,241,925	\$ 14,685,981	\$ 14,460,259	\$ 15,539,000
<b>Purchased Gas</b>	19,336,428	20,591,544	24,396,700	23,942,187
<b>Capital Outlay</b>	1,732,916	1,471,543	1,627,820	2,151,870
<b>Debt Service</b>	1,212,439	1,394,554	1,483,631	2,366,481
<b>City Turnover - General</b>	1,919,384	2,075,358	2,075,358	2,220,070
<b>Transfer to OPEB Trust</b>	75,000	75,000	75,000	75,000
<b>Transfer to Rate Stabilization</b>	1,650,000	900,000	650,000	-
<b>Transfer to Capital Projects</b>	1,650,000	900,000	650,000	298,184
<b>Operating Contingencies</b>	-	16,947	41,049	179,928
	<b>\$ 40,818,092</b>	<b>\$ 42,110,927</b>	<b>\$ 45,459,817</b>	<b>\$ 46,772,720</b>



**GREENVILLE UTILITIES COMMISSION**  
**BUDGET BY DEPARTMENT**  
**2025-2026**

Department	Electric	Water	Sewer	Gas	Total
Governing Body and Administration	1,062,178	1,062,177	1,062,178	1,062,178	4,248,711
Finance	9,555,076	3,254,233	3,633,646	3,481,383	19,924,338
Human Resources	1,965,156	1,054,473	1,006,543	766,890	4,793,062
Information Technology	3,830,312	1,398,748	1,398,748	1,531,307	8,159,115
Customer Relations	4,542,130	283,884	283,883	567,766	5,677,663
Developmental Activities	1,254,534	-	-	-	1,254,534
Electric Department	29,517,325	-	-	-	29,517,325
Shared Resources	111,000	54,000	49,500	55,500	270,000
Meter	2,170,266	591,890	591,891	591,891	3,945,938
Water Department	-	14,653,501	-	-	14,653,501
Sewer Department	-	-	14,878,697	-	14,878,697
Gas Department	-	-	-	9,225,546	9,225,546
Utility Locating Service	409,880	409,880	409,879	409,879	1,639,518
Ancillary	155,762,328	5,222,328	5,854,972	29,080,380	195,920,008
<b>Grand Total</b>	<b>210,180,185</b>	<b>27,985,114</b>	<b>29,169,937</b>	<b>46,772,720</b>	<b>314,107,956</b>

**2024-2025**

Department	Electric	Water	Sewer	Gas	Total
Governing Body and Administration	1,025,700	1,025,700	1,025,700	1,025,701	4,102,801
Finance	8,338,617	2,871,832	2,711,554	2,957,322	16,879,325
Human Resources	2,067,048	1,109,147	1,058,733	806,652	5,041,580
Information Technology	4,280,810	1,356,871	1,356,872	1,530,001	8,524,554
Customer Relations	4,327,094	270,441	270,444	540,886	5,408,865
Developmental Activities	1,093,816	-	-	-	1,093,816
Electric Department	28,976,783	-	-	-	28,976,783
Shared Resources	108,500	51,500	47,000	53,000	260,000
Meter	2,161,308	589,445	589,446	589,446	3,929,645
Water Department	-	14,013,493	-	-	14,013,493
Sewer Department	-	-	13,947,029	-	13,947,029
Gas Department	-	-	-	8,309,858	8,309,858
Utility Locating Service	346,482	346,483	346,481	346,479	1,385,925
Ancillary	153,277,664	5,732,238	5,391,887	25,951,582	190,353,371
<b>Grand Total</b>	<b>206,003,822</b>	<b>27,367,150</b>	<b>26,745,146</b>	<b>42,110,927</b>	<b>302,227,045</b>





ORDINANCE NO. 25-021  
CITY OF GREENVILLE, NORTH CAROLINA  
2025-26 GREENVILLE UTILITIES COMMISSION BUDGET ORDINANCE

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

Section I. Estimated Net Revenues and Fund Balances. It is estimated that the following non-tax revenues and fund balances will be available during the fiscal year beginning July 1, 2025, and ending June 30, 2026, to meet the subsequent expenditures, according to the following schedules:

	<u>Revenues</u>	<u>Budget</u>
A.	<u>Electric Fund</u>	
	Rates & Charges	\$201,519,191
	Fees & Charges	2,172,607
	Miscellaneous	4,928,920
	Interest on Investments	<u>1,559,467</u>
	Total Electric Fund Revenue	\$210,180,185
B.	<u>Water Fund</u>	
	Rates & Charges	\$26,569,587
	Fees & Charges	983,577
	Miscellaneous	100,923
	Interest on Investments	<u>331,027</u>
	Total Water Fund Revenue	\$27,985,114
C.	<u>Sewer Fund</u>	
	Rates & Charges	\$27,372,721
	Fees & Charges	723,412
	Miscellaneous	117,670
	Interest on Investments	331,134
	Transfer from Designated Reserve	<u>625,000</u>
	Total Sewer Fund Revenue	\$29,169,937
D.	<u>Gas Fund</u>	
	Rates & Charges	\$46,036,400
	Fees & Charges	128,049
	Miscellaneous	65,624
	Interest on Investments	<u>542,647</u>
	Total Gas Fund Revenue	<u>\$46,772,720</u>
	Total Revenues	<u><u>\$314,107,956</u></u>

Section II. Expenditures. The following amounts are hereby estimated for the Greenville Utilities Commission to be expended for managing, operating, improving, maintaining, and extending electric, water, sewer and gas utilities during the fiscal year beginning July 1, 2025, and ending on June 30, 2026, according to the following schedules:

	<u>Expenditures</u>	<u>Budget</u>
	Electric Fund	\$210,180,185
	Water Fund	27,985,114
	Sewer Fund	29,169,937
	Gas Fund	<u>46,772,720</u>
	Total Expenditures	<u><u>\$314,107,956</u></u>

Section III. Capital Improvements. The following Capital Improvements anticipated revenues and project appropriations as listed below in this section are hereby adopted in the fiscal year beginning July 1, 2025.

Capital Projects Revenues

Budget

Electric Fund - Capital Projects Fund Balance	\$32,920,000
Electric Fund - Long-Term Debt Proceeds	18,000,000
Water Fund - Capital Projects Fund Balance	3,880,000
Water Fund - Long-Term Debt Proceeds	5,625,000
Sewer Fund - Capital Projects Fund Balance	300,000
Sewer Fund - Long-Term Debt Proceeds	100,000
Gas Fund - Capital Projects Fund Balance	2,850,000
Gas Fund - Long-Term Debt Proceeds	-

Total Revenues \$63,675,000

(b) The following amounts are hereby appropriated for capital projects that will begin during the fiscal year beginning July 1, 2025.

Capital Projects Expenditures

Budget

FCP10265 Operations Renovations	\$2,000,000
MCP10267 Advanced Metering Infrastructure	49,000,000
ECP10282 Distribution Substation Transformer Replacements	6,000,000
WCP10053 NCDOT Evans Street	125,000
WCP10054 NCDOT Dickinson Avenue Water Improvements	250,000
WCP10055 WTP Filter Improvements	5,500,000
SCP10255 NCDOT Evans Street	100,000
GCP10128 Integrity Management Replacement Project Phase III	700,000

Total Capital Projects Expenditures \$63,675,000

Section IV: Amendments.

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

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

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

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

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

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

Adopted this the 12th day of June, 2025.

Attest:

Signed by:

*Valerie Shinwegar*

Valerie Shinwegar, City Clerk



DocuSigned by:

*P.J. Connelly*

P. J. Connelly, Mayor

**RESOLUTION NO. 032-25**  
**RESOLUTION DECLARING THE INTENTION OF THE**  
**CITY COUNCIL OF THE CITY OF GREENVILLE TO REIMBURSE THE**  
**GREENVILLE UTILITIES COMMISSION, OF THE CITY OF GREENVILLE, NORTH**  
**CAROLINA, A BODY POLITIC DULY CHARTERED BY THE STATE OF NORTH**  
**CAROLINA, FROM THE PROCEEDS OF ONE OR MORE FINANCING(S) FOR**  
**CERTAIN EXPENDITURES MADE AND TO BE MADE IN CONNECTION WITH THE**  
**ACQUISITION AND CONSTRUCTION OF CERTAIN IMPROVEMENTS**

WHEREAS, in accordance with Chapter 861 of the 1991 Session Laws of North Carolina, the Greenville Utilities Commission (the “Commission”) has been created for the proper management of the public utilities of the City of Greenville, North Carolina (the “City”), comprising an electric system, a natural gas system, a sanitary sewer system and a water system within and without the corporate limits of the City, (collectively the “Combined Enterprise System”) with responsibility for the entire supervision and control of the management, operation, maintenance, improvement and extension of the Combined Enterprise System; and

WHEREAS, Section 1.150-2 of the Treasury Regulations (the “Regulations”) prescribes specific procedures which will be applicable to certain bonds, notes or other indebtedness (“Debt”) issued by or on behalf of the Commission and the City including, without limitation, a requirement that the City declare official intent to reimburse certain expenditures with proceeds of Debt to be incurred prior to, or within sixty (60) days of, payment of the expenditures to be reimbursed;

WHEREAS, the Commission has determined to pay certain expenditures (the “Expenditures”) incurred no more than 60 days prior to the date hereof and thereafter relating to the acquisition and construction of certain improvements (collectively, the “Additional Improvements”) more fully described below;

WHEREAS, the Additional Improvements consist of light and heavy vehicles (including certain bucket and utility trucks and trailers) and other related equipment; and

WHEREAS, the City Council of the City has determined that those moneys previously advanced by the Commission no more than 60 days prior to the date hereof to pay such Expenditures are available only on a temporary period and that it is necessary to reimburse the Commission for the Expenditures from the proceeds of one or more issues of Debt;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL as follows:

Section 1. The City hereby declares concurrence with the Commission’s intent to reimburse the Commission from the proceeds of the Debt for the Expenditures made with respect to the Additional Improvements no more than 60 days prior to the date hereof and thereafter.

Section 2. Each Expenditure was or will be either (a) of a type chargeable to capital account under general federal income tax principles (determined as of the date of the Expenditures), (b) the cost of issuance with respect to the Debt, (c) a non-recurring item that is not customarily payable from current revenues of the Combined Enterprise System, or (d) a grant to a party that is not related to or an agent of the Commission or City so long as such grant does not



impose any obligation or condition (directly or indirectly) to repay any amount to or for the benefit of the Commission or City.

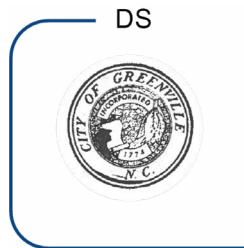
Section 3. The principal amount of the Debt estimated to be issued to reimburse the Commission for Expenditures for the Additional Improvements is estimated to be not more than \$4,103,900.

Section 4. The Commission and the City will make a reimbursement allocation, which is a written allocation by the Commission and the City that evidences the Commission's use of proceeds of the Debt to reimburse an Expenditure no later than 18 months after the later of the date on which such Expenditure is paid or the Project is placed in service or abandoned, but in no event more than three years after the date on which the Expenditure is paid. The City recognizes that exceptions are available for certain "preliminary expenditures," costs of issuance, certain de minimis amounts, (expenditures by "small issuers" based on the year of issuance and not the year of expenditure), and expenditures for construction projects of at least 5 years.

Section 5. This declaration of official intent is made pursuant to Section 1.150-2 of the Treasury Regulations.

Section 6. The resolution shall take effect immediately upon its passage.

Adopted this the 12<sup>th</sup> day of June, 2025.



DocuSigned by:  
  
 EBD239F6CE7D4B1...  
 P. J. Connelly, Mayor

ATTEST:  
 Signed by:  
  
 8BB4E9901B50452...  
 Valerie Shiuwegar  
 City Clerk

Upon motion of Council Member Blackburn, seconded by Council Member Willis, the foregoing resolution was adopted by the following vote:

Ayes: Mayor Pro-Tem Daniels, Council Members Foreman, Blackburn, Scully, Robinson, and Willis.

Noes: None.

\* \* \* \* \*

I, Valerie Shiuwegar, City Clerk of the City of Greenville, North Carolina DO HEREBY CERTIFY that the foregoing is a true copy of such much of the proceedings of the City Council of said City at a regular meeting held on June 12, 2025 as it relates in any way to the passage of the foregoing resolution and that said proceedings are recorded in the minutes of said Council.

I DO HEREBY FURTHER CERTIFY that proper notice of such regular meeting was given as required by North Carolina law.

WITNESS my hand and the official seal of said City, this 12<sup>th</sup> day of June, 2025.

Signed by:

*Valerie Shiuwegar*

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DS  
City Clerk

SE.





**RESOLUTION NO. 031-25**  
**RESOLUTION DECLARING THE INTENTION OF THE**  
**CITY COUNCIL OF THE CITY OF GREENVILLE TO REIMBURSE THE**  
**GREENVILLE UTILITIES COMMISSION, OF THE CITY OF GREENVILLE, NORTH**  
**CAROLINA, A BODY POLITIC DULY CHARTERED BY THE STATE OF NORTH**  
**CAROLINA, FROM THE PROCEEDS OF ONE OR MORE FINANCING(S) FOR**  
**CERTAIN EXPENDITURES MADE AND TO BE MADE IN CONNECTION WITH THE**  
**ACQUISITION AND CONSTRUCTION OF CERTAIN IMPROVEMENTS**

WHEREAS, in accordance with Chapter 861 of the 1991 Session Laws of North Carolina, the Greenville Utilities Commission (the “Commission”) has been created for the proper management of the public utilities of the City of Greenville, North Carolina (the “City”), comprising an electric system, a natural gas system, a sanitary sewer system and a water system within and without the corporate limits of the City, (collectively the “Combined Enterprise System”) with responsibility for the entire supervision and control of the management, operation, maintenance, improvement and extension of the Combined Enterprise System; and

WHEREAS, Section 1.150-2 of the Treasury Regulations (the “Regulations”) prescribes specific procedures which will be applicable to certain bonds, notes or other indebtedness (“Debt”) issued by or on behalf of the Commission and the City including, without limitation, a requirement that the City declare official intent to reimburse certain expenditures with proceeds of Debt to be incurred prior to, or within sixty (60) days of, payment of the expenditures to be reimbursed;

WHEREAS, the Commission has determined to pay certain expenditures (the “Expenditures”) incurred no more than 60 days prior to the date hereof and thereafter relating to the acquisition and construction of certain improvements (collectively, the “Additional Improvements”) more fully described below;

WHEREAS, the Additional Improvements consist of facility renovations, advanced metering infrastructure, transformer replacements, water treatment plant filter improvements, NCDOT projects, and gas pipe replacements; and

WHEREAS, the City Council of the City has determined that those moneys previously advanced by the Commission no more than 60 days prior to the date hereof to pay such Expenditures are available only on a temporary period and that it is necessary to reimburse the Commission for the Expenditures from the proceeds of one or more issues of Debt;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL as follows:

Section 1. The City hereby declares concurrence with the Commission’s intent to reimburse the Commission from the proceeds of the Debt for the Expenditures made with respect to the Additional Improvements no more than 60 days prior to the date hereof and thereafter.

Section 2. Each Expenditure was or will be either (a) of a type chargeable to capital account under general federal income tax principles (determined as of the date of the Expenditures), (b) the cost of issuance with respect to the Debt, (c) a non-recurring item that is not customarily payable from current revenues of the Combined Enterprise System, or (d) a grant to a

party that is not related to or an agent of the Commission or City so long as such grant does not impose any obligation or condition (directly or indirectly) to repay any amount to or for the benefit of the Commission or City.

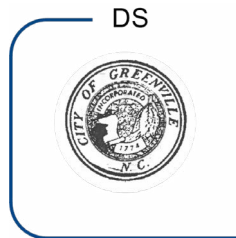
Section 3. The principal amount of the Debt estimated to be issued to reimburse the Commission for Expenditures for the Additional Improvements is estimated to be not more than \$63,675,000.


Section 4. The Commission and the City will make a reimbursement allocation, which is a written allocation by the Commission and the City that evidences the Commission's use of proceeds of the Debt to reimburse an Expenditure no later than 18 months after the later of the date on which such Expenditure is paid or the Project is placed in service or abandoned, but in no event more than three years after the date on which the Expenditure is paid. The City recognizes that exceptions are available for certain "preliminary expenditures," costs of issuance, certain de minimis amounts, (expenditures by "small issuers" based on the year of issuance and not the year of expenditure), and expenditures for construction projects of at least 5 years.

Section 5. This declaration of official intent is made pursuant to Section 1.150-2 of the Treasury Regulations.

Section 6. The resolution shall take effect immediately upon its passage.

Adopted this the 12<sup>th</sup> day of June, 2025.



DocuSigned by:  
  
 EBD239F6CE7D4B1...  
 P. J. Connelly, Mayor

ATTEST:

Signed by:  
  
 8BB4E9901B50452...  
 Valerie Shiuwegar  
 City Clerk



Upon motion of Council Member Blackburn, seconded by Council Member Willis, the foregoing resolution was adopted by the following vote:

Ayes: Mayor Pro-Tem Daniels, Council Members Foreman, Blackburn, Scully, Robinson, and Willis.

Noes: None.

\* \* \* \* \*

I, Valerie Shiuwegar, City Clerk of the City of Greenville, North Carolina DO HEREBY CERTIFY that the foregoing is a true copy of such much of the proceedings of the City Council of said City at a regular meeting held on June 12, 2025 as it relates in any way to the passage of the foregoing resolution and that said proceedings are recorded in the minutes of said Council.

I DO HEREBY FURTHER CERTIFY that proper notice of such regular meeting was given as required by North Carolina law.

WITNESS my hand and the official seal of said City, this 12<sup>th</sup> day of June, 2025.

Signed by:

*Valerie Shiuwegar*

8BB4E9901B50452...



City Clerk

[SEAL]



**Greenville**  
NORTH CAROLINA

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