



Agenda

Greenville City Council

November 10, 2016
6:00 PM
City Council Chambers
200 West Fifth Street

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

I. Call Meeting To Order

II. Invocation - Council Member Godley

III. Pledge of Allegiance

IV. Roll Call

V. Approval of Agenda

- **Public Comment Period**

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

VI. Special Recognitions

- Susan Bass - Police Department Retiree
- Joe Friday, Jr. - Police Department Retiree
- Greenville North State 11-Year-Old Baseball All-Star Team - State Champions

VII. Appointments

1. Appointments to Boards and Commissions
2. Recommendation of names for City Council consideration for appointment to an Ad Hoc Stormwater Committee

VIII. New Business

Public Hearings

3. Contract for services with the Greenville-Pitt County Chamber of Commerce
4. Contract for services with Uptown Greenville

Other Items of Business

5. Financial audit for the fiscal year ended June 30, 2016
6. Town Common Schematic Design and Master Plan Update
7. Request to utilize Federal and State Asset Forfeiture Funds to purchase various equipment for the Police Department
8. Discussion of Resolution of the Environmental Advisory Commission for City Council to Discourage the Use of "Single Use" Plastic (Grocery/Shopping) Bags
9. Discussion of Sister City Program

IX. City Manager's Report

X. Comments from Mayor and City Council

XI. Adjournment



City of Greenville, North Carolina

Meeting Date:
11/10/2016
Time: 6:00 PM

Title of Item: Appointments to Boards and Commissions

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

Explanation: City Council appointments need to be made to the Historic Preservation Commission, Human Relations Council, Investment Advisory Committee, Pitt-Greenville Convention & Visitors Authority, Police Community Relations Committee, Public Transportation & Parking Commission, Sheppard Memorial Library Board, and the Youth Council.

The City's Board and Commission Policy on the Pitt-Greenville Convention & Visitors Authority states that the City Council shall make the nomination to the County on five of the members, and appointment of County members shall be made by the Pitt County Commissioners based on the nominations of City Council. The County seats for Beatrice Henderson and Christopher Jenkins are up for nomination.

The City Council updated the Board and Commission Policy on August 15, 2016. A provision for extended vacancies was included:

Nominations for Extended Vacancies

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

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

Council:

Inez Dudley - Human Relations Council

Maurice Whitehurst - Human Relations Council, Pitt Community College Seat

Ron Feeny - Pitt-Greenville Convention & Visitors Authority, City -

Owner/Operator of a hotel/motel

Beatrice Henderson - Pitt-Greenville Convention & Visitors Authority, County -

Resident not involved in tourist or convention-related business

9 vacant seats - Youth Council, Pitt County High Schools

Fiscal Note:

No direct fiscal impact

Recommendation:

Make appointments and nominations to the Historic Preservation Commission, Human Relations Council, Investment Advisory Committee, Pitt-Greenville Convention & Visitors Authority, Police Community Relations Committee, Public Transportation & Parking Commission, Sheppard Memorial Library Board, and the Youth Council.

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Attachments / click to download

[Muni_Report_2015_Appointments_to_Boards_and_Commissions_998631](#)

Appointments to Boards and Commissions

November 2016

Historic Preservation Commission

Council Liaison: Mayor Pro-Tem Kandie Smith

Name	District #	Current Term	Reappointment Status	Expiration Date
David Hursh	3	Filling unexpired term	Resigned	January 2018

Human Relations Council

Council Liaison: Council Member Rose Glover

Name	District #	Current Term	Reappointment Status	Expiration Date
Inez Dudley	2	First term	Resigned	Sept. 2017
Loyd Horton	1	Second term	Ineligible	Sept. 2016
Byung Lee	1	Second term	Ineligible	Sept. 2016
Bonnie Synder	1	First term	Eligible	Sept. 2016
Kathy Moore <i>(Shaw University)</i>	3	First term	Eligible	October 2016
Ritvik Verma <i>(East Carolina University)</i>		First term	Eligible	October 2016
Maurice Whitehurst <i>(Pitt Community College)</i>	2	Second term	Did not meet attendance requirement	Oct. 2015

Investment Advisory Committee

Council Liaison: Council Member PJ Connelly

Name	District #	Current Term	Reappointment Status	Expiration Date
Cameron Evans	5	First term	Eligible	October 2016

Police Community Relations Committee

Council Liaison: Council Member Rose Glover

Name	District #	Current Term	Reappointment Status	Expiration Date
Greg Rubel <i>(Council Member Smiley)</i>	3	Filling unexpired term	Eligible	October 2016
Diane Kulik <i>(Council Member Mercer)</i>	5	First term	Eligible	October 2016
Jermaine McNair <i>(Mayor Thomas)</i>	4	First term	Eligible	October 2016

Pitt-Greenville Convention & Visitors Authority

Council Liaison: Council Member Rose Glover

Name	District #	Current Term	Reappointment Status	Expiration Date
Ron Feeney <i>(Owner/operator of hotel/motel)</i>	City	First term	Resigned	July 2017
Beatrice Henderson <i>(Resident not involved in tourist or convention related business)</i>	County	First term	Eligible	July 2016
Christopher Jenkins <i>(Resident not involved in tourist or convention related business)</i>	County		Resigned	July 2017
Brad Mills <i>(Owner/Operator of hotels/motels)</i>	County	First term	Resigned	July 2017

Public Transportation & Parking Commission

Council Liaison: Council Member Rick Smiley

Name	District #	Current Term	Reappointment Status	Expiration Date
Will Russ		First term	Resigned	January 2018

Sheppard Memorial Library Board

Council Liaison: Council Member Rick Smiley

Current Term	Reappointment Status	Expiration
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Name	District #	Term	Status	Date
Mark Sanders	3	First term	Eligible	October 2016

Youth Council

Council Liaison: Council Member Calvin Mercer

Name	Current Term	Reappointment Status	Expiration Date
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13 Available Spots

9 spots open to the City Council

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

Applicants for Historic Preservation Commission

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

Application Date: 8/8/2014

District #: 3

Home Phone:
Business Phone:
Email: jamitressbowden@gmail.com

Justin Edwards
905 E. 5th Street
Greenville, NC 27858

Application Date: 2/12/2016

District #: 3

Home Phone: (252) 717-3232
Business Phone:
Email: edwardsj@ecu.edu

Applicants for Human Relations Council

Dee Dinsdale
532 Crestline Blvd
Greenville, NC

Application Date: 6/29/2016

District #:

Crystal M Kuegel
1200 B Glen Arthur Avenue
Greenville, NC 28540

Application Date: 2/23/2015

District #: 4

Antonio M. Milton
229 B. South Pointe Drive
Greenville, NC 27858

Application Date:

District #: 5

Lomax Mizzelle
1988-B Hyde Drive
Greenville, NC 27858

Application Date: 5/28/2016

District #: 4

Deborah J. Monroe
1308 Old Village Road
Greenville, NC 27834

Application Date: 1/15/2015

District #: 1

Bridget Moore
4128A Bridge Court
Winterville, NC 28590

Application Date: 8/28/2014

District #: 5

Emmett Sarkorh
3224 F Mos
Greenville, NC 27858

Application Date:

District #: 3

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

Application Date:

Home Phone: (252) 864-9803

Business Phone:

Email: deeicum@yahoo.com

Home Phone: (252) 885-9245

Business Phone: (252) 885-9245

Email: crystal.kuegel@gmail.com

Home Phone: (252) 508-1081

Business Phone:

Email: arm192021@hotmail.com

Home Phone: (252) 215-9245

Business Phone: (757) 604-9726

Email: tancream@hotmail.com

Home Phone: (252) 714-0969

Business Phone:

Email: debj.monroe@gmail.com

Home Phone: (252) 355-7377

Business Phone: (252) 355-0000

Email: bmoore2004@netzero.com

Home Phone: (980) 229-5803

Business Phone:

Email: EmmettSarkorh@yahoo.com

Home Phone: (252) 412-4584

Business Phone:

District #: 5

Email:

Applicants for Investment Advisory Committee

Yifan Guo
3420 Briarcliff Dr. Apt. X
Greenville, NC 27834

Application Date: 9/10/2016

Home Phone: (215) 756-4710

Business Phone:

Email: guoyifan82@gmail.com

District #: 1

Applicants for Police Community Relations Committee

Yifan Guo
3420 Briarcliff Dr. Apt. X
Greenville, NC 27834

Application Date: 9/10/2016

District #: 1

Home Phone: (215) 756-4710

Business Phone:

Email: guoyifan82@gmail.com

Lomax Mizzelle
1988-B Hyde Drive
Greenville, NC 27858

Application Date: 5/28/2016

District #: 4

Home Phone: (252) 215-9245

Business Phone: (757) 604-9726

Email: tancream@hotmail.com

Whitley Taylor Pollard
609 Elm Street
Greenville, NC 27858

Application Date: 7/14/2016

District #: 3

Home Phone: (252) 717-6764

Business Phone:

Email: pollardwhitely@gmail.com

Applicants for Pitt-Greenville Convention & Visitors Authority (City)

Robert Scott Barker
2212 Lexington Farms
Greenville, NC 27834

Application Date: 4/18/2016

District #:

Home Phone: (252) 689-3596
Business Phone: (252) 757-3787
Email: scott.barker@suddenlink.net

Robert Kevin Howard
2745 North Chatham Court
Winterville, NC 28590

Application Date: 5/29/2014

District #: 2

Home Phone: (252) 258-7900
Business Phone: (252) 227-4313
Email: gvegasmagazine@hotmail.com

Lettie Micheletto
929 Bremerton Drive
Greenville, NC 27858

Application Date: 7/13/2016

District #: 5

Home Phone: (252) 355-8991
Business Phone: (252) 321-3640
Email: mitchell@pitt.k12.nc.us

Antonio M. Milton
229 B. South Pointe Drive
Greenville, NC 27858

Application Date:

District #: 5

Home Phone: (252) 508-1081
Business Phone:
Email: arm192021@hotmail.com

Emmett Sarkorh
3224 F Mos
Greenville, NC 27858

Application Date:

District #: 3

Home Phone: (980) 229-5803
Business Phone:
Email: EmmettSarkorh@yahoo.com

Terri Williams
PO Box 3109
Greenville, NC 27836

Application Date: 11/20/2013

District #: 4

Home Phone: (252) 756-9346
Business Phone: (252) 375-8620
Email: twilliams110@suddenlink.net

Applicants for Pitt-Greenville Convention & Visitors Authority (County)

Applicant Interest Listing

Convention & Visitors Authority

Debbie Avery
3010 Sapphire Lane
Winterville NC 28590

Day Phone: (252) 531-4590
Evening Phone: (252) 756-9832
Fax:
E-mail: davery60@hotmail.com

Gender: F
Race: White
District: 4
Priority:

Applied for this board on: 1/16/2009

Application received/updated: 01/20/2011

Applicant's Attributes: County Planning Jurisdiction
District 4
VolAg Southwest

<u>Experience (Educ./Vol./Prof. Assoc./Military/Other Appointed Positions, etc.)</u>			
	<u>Organization</u>	<u>Description</u>	<u>Date(s)</u>
Education	East Carolina	BS - Education	
Education	Ayden Grifton High		
Experience	First State Bank		1978-1984
Experience	ECU School of Medicine	Standardized Patient	2007-present
Experience	Pitt County Schools	Middle School Science Teacher	30 years
Experience	Winterville Chamber of Commer	Executive Director	
Volunteer/Prof. Associations	Winterville Kiwanis Club		
Volunteer/Prof. Associations	Winterville Watermelon Festival		

<u>Boards Assigned To</u>	
Development Commission	12/31/2013 to 12/31/2016

Chenele Coleman-Sellers
3469 Old River Road
Greenville NC 27834

Day Phone: (252) 258-0644
Evening Phone:
Fax: (919) 237-1957
E-mail: chenele1128@gmail.com

Gender: F
Race: African
District: 2
Priority:

Applicant Interest Listing

Experience	NC National Guard
Volunteer/Prof. Associations	Fountain Wellness Ctr Board
Volunteer/Prof. Associations	Rural Fire Board
Volunteer/Prof. Associations	Meals on Wheels
Volunteer/Prof. Associations	Past Fireman

<u>Boards Assigned To</u>	
Fire District Commission	2/15/2016 to 12/31/2015
Fountain FD	

Brad Guth
113 Loran Circle
Greenville NC 27858

Day Phone: (704) 240-1095
Evening Phone: (252) 689-4323
Fax:
E-mail: bradjguth@bellsouth.net

Gender: M
Race: White
District: 6
Priority:

Applied for this board on: 4/22/2016

Application received/updated: 04/22/2016

Applicant's Attributes: Greenville ETJ
VolAg Southeast
South of the River

<u>Experience (Educ./Vol./Prof. Assoc./Military/Other Appointed Positions, etc.)</u>		
	<u>Organization</u>	<u>Description</u>
Education	University of Tenn Knoxville TN	MS
Education	Furman U. Greenville SC	BA
Education	Travelers Rest High School, SC	
Experience	Gaffney Main Street Program, G	Executive Director
Experience	Pride of Kinston, Kinston NC	Executive Director
Experience	City of Lincolnton, NC	Business & Community Development
Experience	Craven County Schools	Teacher
Volunteer/Prof. Associations	Lincoln County Apple Festival	

Applicant Interest Listing

Volunteer/Prof. Associations	Habitat For Humanity
Volunteer/Prof. Associations	Rotary
Volunteer/Prof. Associations	Gaston-Lincoln Comm Action/H
Volunteer/Prof. Associations	Lincolnton-Lincoln Co. Chamber
Volunteer/Prof. Associations	Lincolnton-Lincoln Co. Historic
Volunteer/Prof. Associations	United Way of Lincoln County

Ralph Hall Jr
111 Hardee Street
Greenville NC 27858

Day Phone:
Evening Phone: (252) 756-0262
Fax:
E-mail: bajhall@aol.com

Gender: M
Race: White
District: 6
Priority: 0

Applied for this board on: 2/26/2003

Application received/updated: 02/26/2003

Applicant's Attributes: District 6
Greenville ETJ
VolAg Southeast

Experience (Educ./Vol./Prof. Assoc./Military/Other Appointed Positions, etc.)			
	Organization	Description	Date(s)
Education	University of South Carolina	Civil Engineering	1955-1957
Education	Edenton High		
Experience	Phillippines Construction	Project Manager	1962-1966
Experience	Foreign Service Staff Officer	Civil Engineer	1966-1969
Experience	Odell Associates	Hospital Construction Engineer	1969-1973
Experience	PCMH	Vice-President of Facilities	1973-2001
Volunteer/Prof. Associations	N.C. Bio-Medical Association		
Volunteer/Prof. Associations	N.C. Association of Health Care		
Volunteer/Prof. Associations	American Society of Health Care		

Applicant Interest Listing

Volunteer/Prof. Associations	American Cancer Society
Volunteer/Prof. Associations	State Board of Directors

<u>Boards Assigned To</u>	
Industrial Revenue & Pollution Control Authority	3/15/2004 to 3/15/2007

Michelle Joyner
264 Cooper Street
Winterville NC 28590

Day Phone:
Evening Phone: (252) 756-5546
Fax:
E-mail: michellejoyner28590@gma

Gender: F
Race: Other
District: 6
Priority:

Applied for this board on: 3/27/2015

Application received/updated: 03/27/2015

Applicant's Attributes: Winterville City Limits
South of the River
VolAg Southeast

<u>Experience (Educ./Vol./Prof. Assoc./Military/Other Appointed Positions, etc.)</u>			
	Organization	Description	Date(s)
Education	Everest University	Criminal Justice	
Education	Farmville Central HS		
Experience	NC Education System		
Experience	Philanthropist & Civil Activist		
Experience	Asso Minister in PC & Eastern N		
Volunteer/Prof. Associations	Parks & Recreations		
Volunteer/Prof. Associations	The Civitan Club		
Volunteer/Prof. Associations	Chamber of Commerce		
Volunteer/Prof. Associations	Ruritian Club		
Volunteer/Prof. Associations	WHR Library Sci Program		
Volunteer/Prof. Associations	WH Robinson Ele School BED P		

Applicant Interest Listing

	Organization	Description	Date(s)
Education	2 years of College	Commercial Artist	
Education	High School - yes		
Experience	Retired CIA		20+ years
Volunteer/Prof. Associations	Town of Fountain		

<u>Boards Assigned To</u>			
	Fire District Commission		2/15/2016 to 12/31/2015
	Fountain FD		

Eric Williams
527 Rachel Lane
Grimesland NC 27858

Day Phone: (252) 258-5002
Evening Phone:
Fax:
E-mail: logetw423@gmail.com

Gender: M
Race: African
District: 3
Priority:

Applied for this board on: 12/11/2014 Application received/updated: 02/01/2016

Applicant's Attributes: County Planning Jurisdiction
 South of the River
 VolAg Southeast

<u>Experience (Educ./Vol./Prof. Assoc./Military/Other Appointed Positions, etc.)</u>			
	Organization	Description	Date(s)
Education	East Carolina University		
Education	J.H. Rose High		
Experience	East Carolina University	Helpdesk Tech. Spec.	
Experience	NC National Guard Army		

<u>Boards Assigned To</u>			
	P.C. Nursing Home/Adult Care Community Advisory		3/7/2016 to 3/17/2019

Public Transportation & Parking Commission

Deborah J. Monroe
1308 Old Village Road
Greenville, NC 27834

Application Date: 1/15/2015

Home Phone: (252) 714-0969

Business Phone:

Email: debj.monroe@gmail.com

District #: 1

Sheppard Memorial Library Board

Deborah J. Monroe
1308 Old Village Road
Greenville, NC 27834

Application Date: 1/15/2015

Home Phone: (252) 714-0969

Business Phone:

Email: debj.monroe@gmail.com

District #: 1

Youth Council

None.



City of Greenville, North Carolina

Meeting Date:
11/10/2016
Time: 6:00 PM

Title of Item: Recommendation of names for City Council consideration for appointment to an Ad Hoc Stormwater Committee

Explanation: **Abstract:** City Council is asked to consider potential stakeholders and make appointments to an Ad Hoc Stormwater Committee for the purpose of reviewing the recommendations of the consultants for the basin studies, reviewing potential capital projects and prioritizing them, and reviewing the recommendations of the stormwater utility rate study.

Explanation: At the August 25, 2016 Watershed Master Plan Workshop, the Public Works Department recommended establishing a group of stakeholders to consider the plan and recommend potential stormwater capital improvement projects based on the study. An excerpt from the presentation at that meeting is attached.

It is anticipated that the capital projects will be reviewed related to their feasibility as well as prioritized as a part of their recommendations to the City Council. The committee will work with staff and the consultant in the development of a rate utilization study, prioritization of projects, and stormwater ordinance changes. Upon review and approval by City Council, various projects will move forward toward design and associated construction phases as funding becomes available. Additionally, the stakeholder committee will review current development regulations and determine a sustainable level of service for the program. Based on the magnitude of the potential stormwater projects, the Public Works Department and consultants which performed the stormwater basin studies are recommending that a stormwater utility rate study be conducted in concert with the assessment of the program. Public Works plans to advertise a Request for Qualifications to assist with facilitating and finalizing the recommendations as well as perform the rate study.

Internally, the Public Works Department has developed a list of potential stakeholders whom they are recommending for City Council consideration to be appointed to the committee, with the understanding that Council may have

additional or alternative recommendations:

Committee Member	Background
Bill Clark	Local developer and builder
Jeff Aldridge	Local developer, builder and real estate agent
Donnie Brewer, PE	Rivers and Associates, Chairman of the Board of Directors
Michelle Clements, PE	The East Group, Senior Civil Engineer
Drake Brinkley	EAC Environmental Regulations, Real Estate Attorney
Beth Ward	County Commissioner, Resident of Lakewood Pines
Carolyn Glast	Neighborhood Advisory Board, President of Greenfield Terrace HOA
Joni Torres	Stream Bank Stabilization Program, Resident of Planters Walk
Lisa Sasser	Keystone Property Manager, Manages HOA for Brook Hollow

Bill Clark and Beth Ward previously served on the City's Stormwater Advisory Committee.

Fiscal Note: There is no immediate fiscal impact for establishing the committee; however, recommendations will be made to City Council on capital projects and stormwater utility rates that will have a fiscal impact.

Recommendation: City Council consider the recommendations of the Public Works Department for appointments to an Ad Hoc Stormwater Committee as well as make alternative or additional appointments as desired.

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 [Excerpt from 8-25-16 Presentation](#)

Project Implementation

Establish a stakeholders group to discuss and select projects from the prioritized list

The list of projects would come from the high priority projects in all categories



City of Greenville, North Carolina

Meeting Date:
11/10/2016
Time: 6:00 PM

Title of Item: Contract for services with the Greenville-Pitt County Chamber of Commerce

Explanation: **Abstract:** Authorize the execution of a contract for services with the Greenville-Pitt County Chamber of Commerce which has a defined scope of services and activities. The period of the contracted services would commence on November 10, 2016 and terminate on October 31, 2017.

Explanation:

The City of Greenville and the Greenville-Pitt County Chamber of Commerce have agreed upon an annual program of activities.

The scope of services for the Greenville-Pitt County Chamber of Commerce to perform include:

- Continue its partnership with the City and other partners with the Greenville SEED (Support Economic and Entrepreneurial Development) Program and help publicize and promote the City's other economic development initiatives and programs;
- Coordinate the annual joint appreciation dinner for law enforcement and Greenville Fire-Rescue professionals;
- Coordinate the annual Community Unity Breakfast;
- Promote and expand the youth@work program into the business community;
- Partner with the Office of Economic Development to conduct a benchmarking study for local economic development organizational models;
- Communicate and support City of Greenville bond referendums.

This contract represents a continuation of the partnership with the Greenville-Pitt County Chamber of Commerce organization.

Fiscal Note: \$10,000 was authorized by action of City Council in the 2016-2017 Fiscal Year

budget.

Recommendation: Approve the attached contract for services and authorize the City Manager to execute the contract with the Greenville-Pitt County Chamber of Commerce.

Viewing Attachments Requires Adobe Acrobat. [Click here](#) to download.

Attachments / click to download

 [Proposed Chamber Contract 1034339](#)

NORTH CAROLINA
PITT COUNTY

CONTRACT FOR SERVICES

This CONTRACT is made the 10th day of November, 2016, between the City of Greenville, a North Carolina municipal corporation (the CITY), and the Greenville-Pitt County Chamber of Commerce (the CHAMBER);

WITNESSETH

1. Consideration.

The consideration of this CONTRACT are the services to be performed by the CHAMBER for the CITY, and the sum of \$10,000 paid by the CITY to the CHAMBER.

2. Work to be Performed.

The CHAMBER will use its best efforts to publicize the economic, educational, social, and cultural benefits of Greenville; assist in recruiting business and industry to Greenville; and provide information on the City.

Further, the CHAMBER will:

- a. Continue its partnership with the CITY and other partners on the Greenville SEED (Support Economic and Entrepreneurial Development) Program and help publicize and promote the CITY's other economic development initiatives and programs;
- b. Coordinate the annual joint appreciation dinner for law enforcement and Greenville Fire-Rescue professionals; and
- c. Coordinate the annual Community Unity Breakfast and provide knowledge transfer to a community partner to coordinate next year's breakfast; and
- d. Promote and expand the youth@work program into the business community; and
- e. Partner with the Office of Economic Development to conduct a benchmarking study for local economic development organizational models; and
- f. Communicate and support City of Greenville Bond referendums

Both parties expressly acknowledge the mutual benefit of acting in a cooperative manner in pursuit of each of their missions. In the spirit of total quality, the CHAMBER seeks continuous improvement in those key areas of community development addressed in its Program of Work.

3. Schedule of Payments.

Payment of \$10,000 will be made by the CITY to the CHAMBER on a semi-annual basis. Each payment shall be \$5,000, with the first payment to be made within 30 days of receipt of the annual report for the 2015-2016 contract period, and the second and final payment to be made on or about January 1, 2017.

4. Reports.

At the end of the contract period, the CHAMBER shall report to the City Council the significant achievements of the CHAMBER with regard to the work performed under Section 2 of this CONTRACT.

5. Duration, Termination, and Amendment.

This CONTRACT shall commence on November 10, 2016, and terminate on October 31, 2017. This CONTRACT may be amended with the consent of both parties when such an amendment is made in writing and signed by an authorized officer of each party.

IN WITNESS WHEREOF, the parties have set their hands and seals this the day and year first written above.

CITY OF GREENVILLE

Barbara Lipscomb, City Manager

ATTEST:

Carol L. Barwick, City Clerk

APPROVED AS TO FORM:

David A. Holec, City Attorney

PRE-AUDIT CERTIFICATION

This instrument has been pre-audited in the manner required by the Local Government Budget and Fiscal Control Act.

Bernita W. Demery, Director of Financial Services

Account Number 010-01-10-10-000-000-521500

CHAMBER OF COMMERCE

Leo Corbin, President

ATTEST:

Trent McGee, Director of Public Policy & Operations

**IRAN DIVESTMENT ACT CERTIFICATION REQUIRED BY N.C.G.S.
147-86.59(a)**

Name of Contractor, Vendor or Bidder: _____

The contractor, vendor, or bidder listed above hereby certifies that it is not on the Iran Final Divestment List created by the North Carolina State Treasurer pursuant to N.C.G.S. 147-86.58. The contractor, vendor, or bidder listed above will not utilize on the contract with the City Of Greenville any subcontractor that is listed on the Iran Final Divestment List created by the North Carolina State Treasurer pursuant to N.C.G.S. 147-86.58.

The undersigned hereby certifies that he or she is authorized by the contractor, vendor or bidder listed above to make the foregoing statement.

Signature

Date

Printed Name

Title

Notes to persons signing this form:

N.C.G.S. 147-86.59(a) requires this certification for bids or contracts with the State of North Carolina, a North Carolina local government, or any other political subdivision of the State of North Carolina. The certification is required at the following times:

- When a bid is submitted
- When a contract is entered into (if the certification was not already made when the vendor made its bid)
- When a contract is renewed or assigned

N.C.G.S. 147-86.59(b) requires that contractors with the State, a North Carolina local government, or any other political subdivision of the State of North Carolina must not utilize any subcontractor found on the State Treasurer's Final Divestment List. The State Treasurer's Final Divestment List can be found on the State Treasurer's website at the address www.nctreasurer.com/Iran and will be updated every 180 days.



City of Greenville, North Carolina

Meeting Date:
11/10/2016
Time: 6:00 PM

Title of Item: Contract for services with Uptown Greenville

Explanation: **Abstract:** Since 2010, the City Council has appropriated funding on an annual basis to Uptown Greenville and authorized the execution of contracts for services which have a defined a scope of services and activities. The services identified in the attached contract reflect the services and programs proposed for the fiscal years of 2017 and 2018.

Explanation: Since 2010, the City of Greenville and Uptown Greenville have agreed upon an annual program of activities to be carried out by the organization in an effort to market, support, retain, and recruit businesses in the Uptown district. In connection with those services, previous City Councils have authorized funding for agreed-upon activities. In 2010 and 2011, the City authorized \$25,000 annually for the services. In 2012, the amount authorized by City Council was increased to \$50,000 annually in concert with increased funding by East Carolina University and Vidant.

In the City's 2017-2018 fiscal year budget, \$50,000 was appropriated for Uptown Greenville following the development and execution of a contract for services. Services included in this contract:

1. Working with the City in areas of business recruitment and retention programs,
2. Assisting with Uptown beautification programs,
3. Event organization, promotion, and sponsorship, such as Pirate Fest, Freeboot Friday, Umbrella Market; and assisting the City with the Fall Festival and BMX festival,
4. Assisting with public input on public infrastructure projects, and
5. Fundraising for specified public infrastructure projects and programs.

This represents a continuation of the partnership with the Uptown Greenville organization. Uptown Greenville provides a valuable service to the City and the district. A report will be provided by Uptown on the accomplishments under the contract during the 2016 fiscal year.

During a City Council meeting on September 8, 2016, staff was directed to review and increase the contract amount with Uptown Greenville. Staff benchmarked other cities, met with Uptown representatives to negotiate an increased amount of funding, and increased the scope of services Uptown Greenville provides.

The result of this process proposed to increase the funding amount by \$50,000 to a total of \$100,000 and increased the scope of work for Uptown Greenville. In effect and if approved, Uptown Greenville will receive an increase in funding of \$12,000 without any additional scope of work in recognition of the value of their existing services, and Uptown will also receive an additional funding of \$38,000 for providing additional services.

The additional services include:

- evaluating the practicality of a Municipal Service District(s) (\$30,000)
- creating (along with GPD) and overseeing a Halloween event in the Uptown area intended to control undesirable activities (\$4,000)
- providing administrative oversight and promoting Greenville Grooves (City will continue to fund entertainment) (\$4,000)

Fiscal Note: \$50,000 was authorized by action of City Council in the 2016-2017 Fiscal Year budget.

Recommendation: City Council to consider the attached changes to the contract for services and direct the City Manager and staff to execute a contract based upon the increases authorized by City Council.

If an increased contract for services is approved, staff also recommends that additional efforts for contract funding be explored with partners such as East Carolina University, Vidant, and Pitt County.

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Attachments / click to download

 [Uptown_Contract_100k_version_1039973](#)

NORTH CAROLINA
PITT COUNTY

CONTRACT FOR SERVICES

This CONTRACT is made the 10th day of November, 2016, by and between the City of Greenville, a North Carolina municipal corporation (the CITY), and Evergreen of Greenville, Inc. doing business as Uptown Greenville, a North Carolina nonprofit corporation (UPTOWN);

WITNESSETH

1. Consideration.

The consideration of this CONTRACT are the services to be performed by UPTOWN for the CITY, and the sum of \$100,000 paid by the CITY to UPTOWN.

2. General Work to be Performed.

UPTOWN will use its best efforts to publicize the economic, educational, social, and cultural benefits of the Uptown business district of Greenville; assist in recruiting businesses and residents to the Uptown area; and provide information on the Uptown business district of Greenville to prospective businesses and residents. UPTOWN will publicize and promote the City's urban revitalization efforts and plans through the normal business activities of UPTOWN.

3. Specific Work to be Performed.

UPTOWN will perform the following specific services:

I. BUSINESS RECRUITMENT AND RETENTION

- A. UPTOWN shall, in cooperation with the CITY, and other partners as appropriate, assist with implementation of a comprehensive economic development program for the district. UPTOWN's economic development efforts shall attempt to retain and recruit retail businesses in the district, recruit new employers to the district, and facilitate commercial and residential development. Economic development services and activities performed, supported, and/or coordinated by UPTOWN may include but are not limited to, corporate and retail visitation programs, real estate developer outreach, available properties database, participation in trade shows and association events, provision of technical assistance to existing and/or potential new businesses in the district, and data collection/publication. UPTOWN'S marketing work will maintain strong ties to other regional economic development partners to maximize information sharing and resources.

- B. UPTOWN shall, in cooperation with the CITY, assist the selected investors/developers in the project area.

II. UPTOWN BEAUTIFICATION

- A. Continue to maintain and improve on Planter Beds in the Uptown District area by the development of an Adopt-A-Bed program and pursue funding in support of a private maintenance contract or “Adopt a Planter” program for all Uptown planters.

III. SPECIAL EVENTS, PROMOTIONS, AND PRIVATE SUPPORT

- A. Credit the CITY as a major sponsor of PirateFest, Freeboot Friday, St. Patrick’s Day, and the Uptown Umbrella Market. The CITY will note other Uptown and City partnership events on the City calendar and in email notifications.
- B. Serve as primary organizer and sponsor for PirateFest, First Friday ArtWalk Series, Freeboot Friday, and the Uptown Umbrella Market.
- C. In an effort to provide a wide range of quality programming for the Five Points Plaza facility and the Uptown Commercial District, UPTOWN shall provide information, technical assistance, and other guidance as necessary to outside organizations interested in sponsoring and holding special events within the Uptown District.
- D. Coordinate the review process for organizations applying to hold special events on the Five Points Plaza in accordance with the City’s established rules for use of the venue.
- E. Work with the CITY in the promotion of other Uptown events.

IV. ASSIST WITH PUBLIC INPUT FOR PUBLIC INFRASTRUCTURE PROJECTS

- A. Upon request from the CITY, UPTOWN shall help build consensus for public infrastructure or other identified projects in the form of public input gathering, surveying, and communication of plans.

V. FUNDRAISING FOR UPTOWN INFRASTRUCTURE IMPROVEMENTS

- A. UPTOWN, working in conjunction with the CITY, shall assist with fundraising efforts to fund the purchase and installation of lamp-post banners and other facilities determined to be needed.

VI. ASSIST WITH ECONOMIC DEVELOPMENT EFFORTS

- A. UPTOWN, working in conjunction with the CITY, shall assist with economic development efforts.
- B. Continue to strengthen the connection that residents, employees and visitors have to the district and increase the district's reputation as an attractive location for businesses and employees via year-round programming.
 - 1. Use demographic data and market research to identify opportunities for new entrepreneurs and seek to attract new investment into Uptown. To create and maintain downtown's mixed use character, help recruit retail, restaurant, hospitality, residential, mixed-use, and office prospects.
 - 2. Maintain information about real estate available for lease or sale, economic incentive programs including tax credits, parking data, and development trends.
 - 3. Use a wide range of communication for promotion through news media contacts, press releases, a newsletter, web site, social media, and other means.
 - 4. Help retailers and other downtown businesses with regulatory and financing issues, parking and public safety, events, and promotion.
 - 5. Through its knowledge of uptown real estate, development trends, and ownership patterns, confidentially help prospective investors identify optimum locations for shops, office, residences, or hotels for acquisition, location, or development.

VII. ASSIST WITH CITY INITIATIVES

- A. Hometown Halloween Event—UPTOWN will assist the CITY with the coordination of a shared Halloween effort among the City, University, and Center City Business community. This initiative is designed to return Halloween in the Central Business District to its roots as a small town community gathering. For the purposes of this contract, the City of Greenville will observe Halloween only on October 31. City staff and Uptown merchants will partner to develop strategies for keeping Hometown Halloween safe and local. UPTOWN will administer a live music event on October 31, 2017. UPTOWN will provide expertise in planning in conjunction with the Greenville Police Department and also provide overall event management. Logistical support, production, staging, and sound expenses are not the responsibility of UPTOWN.

- B. UPTOWN, working alongside district merchants, property owners, residents, and City staff, will explore the pros and cons of creating a Municipal Service District(s), to include defining focus areas, surveying local stakeholders, site visits to other municipalities, analysis of potential MSD Deliverables, and making an Uptown Board supported recommendation to City Council.
- C. UPTOWN will manage the logistics of the Greenville Grooves Music Festival for an African-American Music Event in June 2017, and will engage Carroll Dashiell, and implement a well-organized event that includes staffing, event logistics, permitting, and promotion. Performance contracts, staging, and event expenses are not the responsibility of UPTOWN.

4. Schedule of Payments.

Payment of \$50,000 will be made by the CITY to UPTOWN on a semi-annual basis with the first payment to be made within 30 days of the effective date of this contract for services, and the second and final payment to be made on or about six months following the first payment.

5. Reports.

Prior to the CITY making the second payment as described in Section 4, UPTOWN shall provide a written report to the City Council of the CITY of the significant achievements of UPTOWN with regard to the work performed under Sections 2 and 3 of this CONTRACT. The report shall include a financial statement for the previous fiscal year.

6. Duration, Termination, and Amendment.

This CONTRACT shall commence on November 10, 2016, and terminate on November 9, 2017. This CONTRACT may be amended with the consent of both parties when such an amendment is made in writing and signed by an authorized officer of each party.

IN WITNESS WHEREOF, the parties hereto have executed this contract, in duplicate originals, this the day and year first written above.

EVERGREEN OF GREENVILLE, INC.
dba UPTOWN GREENVILLE

Mary Beth Eason, President

ATTEST:

Secretary

CITY OF GREENVILLE

Barbara Lipscomb, City Manager

ATTEST:

Carol L Barwick, City Clerk

APPROVED AS TO FORM:

BY: _____
David A. Holec, City Attorney

Date _____

PRE-AUDIT CERTIFICATION:

This instrument has been pre-audited in the manner required by the Local Government Budget and Fiscal Control Act.

Bernita W. Demery, Director of Financial Services

Account Number 010-01-10-21-000-000-521570

Project Code (if applicable) N/a



City of Greenville, North Carolina

Meeting Date:
11/10/2016
Time: 6:00 PM

Title of Item: Financial audit for the fiscal year ended June 30, 2016

Explanation: **Abstract:** Cherry Bekaert, LLP and City staff will present the audit results for the City of Greenville as of June 30, 2016, which entails receipt of an unmodified external, independent audit opinion.

Explanation: The City's independent auditor, Cherry Bekaert, LLP, will present the firm's unmodified opinion on the financial statements for the fiscal year ended June 30, 2016. Additionally, City staff will present the financial position of the City for the 2016 fiscal year-end along with other comparative financial information.

On October 26, 2016, the City's Audit Committee received a draft of the Governmental fund financial statements (highlighting the General Fund's results) for the fiscal year ending June 30, 2016. The auditor's opinion within the draft disclosed no material internal control weaknesses or material violations of laws and regulations relative to the City's major state and federal programs. The auditors will discuss their opinion on the results of operations as of the end of the 2016 fiscal year.

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

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

Recommendation: Accept the audit report as presented by Cherry Bekaert, LLP and receive the financial information for the fiscal year ended June 30, 2016.

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 [Audit_Financial_Statements_FY_2016_1039654](#)

CITY OF GREENVILLE, NORTH CAROLINA
STATEMENT OF NET POSITION

Exhibit A

June 30, 2016

	Governmental Activities	Business-Type Activities	Total
Assets:			
Cash and investments	\$ 40,100,589	\$ 104,053,884	\$ 144,154,473
Taxes receivable, net	491,959	-	491,959
Accounts receivable, net	3,845,792	27,796,039	31,641,831
Interest receivable	1,963	-	1,963
Due from other governments	3,659,689	2,515,205	6,174,894
Inventories	15,274	6,644,688	6,659,962
Prepaid items	264,404	18,965	283,369
Internal balances	925,450	(925,450)	-
Restricted cash and investments	12,676,736	32,727,647	45,404,383
Notes receivable	-	380,248	380,248
Investment in joint venture	21,242,806	-	21,242,806
Net pension asset restricted	-	-	-
Capital assets:			
Non-depreciable	83,172,106	69,313,908	152,486,014
Depreciable, net	<u>104,569,981</u>	<u>318,777,490</u>	<u>423,347,471</u>
Total assets	<u>270,966,749</u>	<u>561,302,624</u>	<u>832,269,373</u>
Deferred Outflows of Resources:			
Pension deferrals	2,341,743	2,122,730	4,464,473
Unamortized bond refunding charges	995,687	2,520,779	3,516,466
Total deferred outflows of resources	<u>3,337,430</u>	<u>4,643,509</u>	<u>7,980,939</u>
Liabilities:			
Accounts payable and accrued liabilities	6,882,627	19,300,142	26,182,769
Accrued interest payable	88,023	481,119	569,142
Due to other governments	-	98,759	98,759
Other liabilities	342,753	-	342,753
Advances from grantors	198,714	-	198,714
Prepaid business licenses	-	-	-
Unearned revenue	-	254,721	254,721
Liabilities payable from restricted assets:			
Customer deposits	-	3,868,925	3,868,925
Long-term liabilities:			
Due within one year	5,818,649	12,610,810	18,429,459
Due in more than one year	<u>57,248,714</u>	<u>150,976,528</u>	<u>208,225,242</u>
Total liabilities	<u>70,579,480</u>	<u>187,591,004</u>	<u>258,170,484</u>
Deferred Inflows of Resources:			
Pension deferrals	<u>2,103,307</u>	<u>1,185,202</u>	<u>3,288,509</u>
Net Position:			
Net investment in capital assets	157,082,030	272,072,886	429,154,916
Restricted for:			
Stabilization by State statute	8,322,023	-	8,322,023
Restricted for streets	1,717,351	-	1,717,351
General government	104,713	-	104,713
Economic development	4,176,469	-	4,176,469
Public safety	858,094	-	858,094
Cultural and recreational	117,383	-	117,383
Unrestricted	<u>29,243,329</u>	<u>105,097,041</u>	<u>134,340,370</u>
Total net position	<u>\$ 201,621,392</u>	<u>\$ 377,169,927</u>	<u>\$ 578,791,319</u>

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

Item # 5 23

CITY OF GREENVILLE, NORTH CAROLINA
STATEMENT OF ACTIVITIES

Exhibit B

YEAR ENDED JUNE 30, 2016

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Primary Government:							
Governmental Activities:							
General government	\$ 28,646,538	\$ 3,959,190	\$ 105,891	\$ -	\$ (24,581,457)	\$ -	\$ (24,581,457)
Public safety	26,907,148	4,686,170	75,274	-	(22,145,704)	-	(22,145,704)
Transportation	7,172,037	195,069	-	2,231,425	(4,745,543)	-	(4,745,543)
Cultural and recreational	4,589,132	1,938,560	963,104	2,056,960	369,492	-	369,492
Economic and physical development	11,081,257	19,017	1,360,620	2,627,090	(7,074,530)	-	(7,074,530)
Interest and fees	949,176	-	-	-	(949,176)	-	(949,176)
Total governmental activities	<u>79,345,288</u>	<u>10,798,006</u>	<u>2,504,889</u>	<u>6,915,475</u>	<u>(59,126,918)</u>	-	<u>(59,126,918)</u>
Business-Type Activities:							
Electric	157,838,593	181,932,087	-	-	-	24,093,494	24,093,494
Water	16,281,026	18,587,374	-	-	-	2,306,348	2,306,348
Sewer	18,261,803	21,577,263	-	-	-	3,315,460	3,315,460
Gas	25,519,090	27,683,713	-	-	-	2,164,623	2,164,623
Public transportation	2,129,785	283,816	-	1,642,200	-	(203,769)	(203,769)
Stormwater utility	2,525,857	4,904,736	-	479,059	-	2,857,938	2,857,938
Sanitation	6,114,877	7,459,932	-	-	-	1,345,055	1,345,055
Total business-type activities	<u>228,671,031</u>	<u>262,428,921</u>	-	<u>2,121,259</u>	-	<u>35,879,149</u>	<u>35,879,149</u>
Total primary government	<u>\$ 308,016,319</u>	<u>\$ 273,226,927</u>	<u>\$ 2,504,889</u>	<u>\$ 9,036,734</u>	<u>(59,126,918)</u>	<u>35,879,149</u>	<u>(23,247,769)</u>
General Revenues:							
Ad valorem taxes					32,999,892	-	32,999,892
Sales and use taxes					13,564,423	-	13,564,423
Cable TV franchise tax					871,961	-	871,961
Medicaid hold harmless payment					3,725,269	-	3,725,269
Rental vehicle, gross receipts					142,723	-	142,723
Utilities franchise tax					6,949,180	-	6,949,180
Beer and wine tax					390,180	-	390,180
Other taxes and licenses					1,011,536	-	1,011,536
Investment earnings					700,023	329,802	1,029,825
Total general revenues					<u>60,355,187</u>	<u>329,802</u>	<u>60,684,989</u>
Transfers					<u>6,703,765</u>	<u>(6,703,765)</u>	-
Total general revenues and transfers					<u>67,058,952</u>	<u>(6,373,963)</u>	<u>60,684,989</u>
Change in net position					<u>7,932,034</u>	<u>29,505,186</u>	<u>37,437,220</u>
Net position, beginning of year, as previously reported					195,208,986	347,403,154	542,612,140
Restatement					<u>(1,519,628)</u>	<u>261,587</u>	<u>(1,258,041)</u>
Net position, beginning of year, as restated					<u>193,689,358</u>	<u>347,664,741</u>	<u>541,354,099</u>
Net position, end of year					<u>\$ 201,621,392</u>	<u>\$ 377,169,927</u>	<u>\$ 578,791,319</u>

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

Item # 5 24

CITY OF GREENVILLE, NORTH CAROLINA
GOVERNMENTAL FUNDS
BALANCE SHEET

JUNE 30, 2016

	General	Nonmajor Governmental Funds	Total Governmental Funds
Assets:			
Cash and cash equivalents	\$ 27,838,529	\$ 6,046,026	\$ 33,884,555
Taxes receivable, net	491,959	-	491,959
Accounts receivable, net	2,523,060	1,248,748	3,771,808
Interest receivable	-	1,963	1,963
Due from other funds	2,847,350	98,767	2,946,117
Due from other governments	3,333,557	-	3,333,557
Inventories	15,274	-	15,274
Prepaid items	24,470	79,204	103,674
Restricted cash and investments	2,680,158	4,403,468	7,083,626
Total assets	<u>\$ 39,754,357</u>	<u>\$ 11,878,176</u>	<u>\$ 51,632,533</u>
Liabilities, Deferred Inflows of Resources, and Fund Balances:			
Liabilities:			
Accounts payable and accrued liabilities	\$ 3,922,297	\$ 323,423	\$ 4,245,720
Due to other funds	339,910	246,680	586,590
Advances from grantors	-	198,714	198,714
Other liabilities	342,753	-	342,753
Total liabilities	<u>4,604,960</u>	<u>768,817</u>	<u>5,373,777</u>
Deferred Inflows of Resources:			
Property taxes receivable	407,296	-	407,296
Other receivables	2,299,990	233,642	2,533,632
Total deferred inflows of resources	<u>2,707,286</u>	<u>233,642</u>	<u>2,940,928</u>
Fund Balances:			
Nonspendable:			
Prepaid items and inventories	39,744	79,204	118,948
Loans receivable	14,700	301,864	316,564
Restricted:			
Stabilization by state statute	7,490,434	831,589	8,322,023
Restricted for general government	104,713	-	104,713
Restricted for streets	1,717,351	-	1,717,351
Restricted public safety	858,094	-	858,094
Restricted for economic development	-	4,176,469	4,176,469
Restricted for cultural and recreational	-	117,383	117,383
Restricted for debt service	-	109,616	109,616
Committed:			
Committed for catastrophic losses	2,276,781	-	2,276,781
Committed for general government	-	793,076	793,076
Committed for culture and recreation	-	256,093	256,093
Committed for public safety	-	73,003	73,003
Committed for economic development	-	1,806,813	1,806,813
Committed for capital outlay	-	2,097,475	2,097,475
Committed for debt service	-	145,678	145,678
Assigned:			
Assigned for subsequent year's expenditures	1,795,994	19,736	1,815,730
Assigned for culture and recreation	-	598,668	598,668
Unassigned	18,144,300	(530,950)	17,613,350
Total fund balance	<u>32,442,111</u>	<u>10,875,717</u>	<u>43,317,828</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 39,754,357</u>	<u>\$ 11,878,176</u>	<u>\$ 51,632,533</u>

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

CITY OF GREENVILLE, NORTH CAROLINA
GOVERNMENTAL FUNDS
BALANCE SHEET

JUNE 30, 2016

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

Ending fund balance - governmental funds	\$ 43,317,828
Capital assets used in governmental activities are not financial and, therefore, are not reported in the funds.	177,354,039
Investment in joint venture reported in governmental activities is not reported in the funds.	21,242,806
Net pension liability is not reported in the funds.	(2,835,420)
Contributions to the pension plan in the current fiscal year are deferred outflows of resources on the Statement of Net Position.	2,290,276
Other long-term balances are not available to pay for current expenditures and, therefore, are deferred outflows of resources.	2,940,928
Assets and liabilities of the Internal Service Funds used by management to account for health, vehicle, and fleet maintenance costs are included in governmental activities in the Statement of Net Position.	18,637,233
Long-term liabilities, compensated absences, unfunded other post-employment benefits, and unfunded pension obligation are not due and payable in the current period and, therefore, are not reported in the funds.	(60,168,225)
Deferred inflows of resources related to pensions are not reported in the funds.	(2,057,081)
Deferred charges on refunding reported in governmental activities are not reported in the funds.	995,687
Other long-term liabilities (accrued interest) are not due and payable in the current period and, therefore, are not reported in the funds.	<u>(96,679)</u>
Net position of governmental activities	<u>\$ 201,621,392</u>

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

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

YEAR ENDED JUNE 30, 2016

	<u>General</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues:			
Ad valorem taxes	\$ 32,775,803	\$ -	\$ 32,775,803
Other taxes	18,304,376	967,147	19,271,523
Unrestricted intergovernmental	7,385,959	-	7,385,959
Restricted intergovernmental	2,504,352	5,516,829	8,021,181
Licenses, permits, and fees	2,352,503	-	2,352,503
Sales and services	5,082,687	-	5,082,687
Investment earnings	691,409	8,614	700,023
Other revenues	1,055,535	284,752	1,340,287
Total revenues	<u>70,152,624</u>	<u>6,777,342</u>	<u>76,929,966</u>
Expenditures:			
Current:			
General government	11,731,599	681,313	12,412,912
Public safety	37,020,608	8,757	37,029,365
Public works	8,580,845	-	8,580,845
Cultural and recreational	2,624,265	3,393,613	6,017,878
Economic and physical development	7,644,937	8,319,226	15,964,163
Capital outlay	-	-	-
Reimbursement of indirect cost	(1,390,870)	-	(1,390,870)
Contribution to OPEB Trust	450,000	-	450,000
Debt Service:			
Principal retirement	-	3,808,442	3,808,442
Interest and fees	-	871,158	871,158
Total expenditures	<u>66,661,384</u>	<u>17,082,509</u>	<u>83,743,893</u>
Revenues over (under) expenditures	<u>3,491,240</u>	<u>(10,305,167)</u>	<u>(6,813,927)</u>
Other Financing Sources (Uses):			
Payments to escrow agents	-	(6,248,200)	(6,248,200)
Transfers from other funds	7,485,654	8,924,200	16,409,854
Transfers to other funds	(11,114,322)	(162,460)	(11,276,782)
Long-term debt issued	-	2,096,100	2,096,100
Refunding debt issued	-	6,185,392	6,185,392
Total other financing sources (uses)	<u>(3,628,668)</u>	<u>10,795,032</u>	<u>7,166,364</u>
Net change in fund balance	<u>(137,428)</u>	<u>489,865</u>	<u>352,437</u>
Fund Balance:			
Fund balance, beginning of year – July 1, as previously reported	32,579,539	10,694,050	43,273,589
Restatement	-	(308,198)	(308,198)
Fund balance, end of year – June 30	<u>\$ 32,442,111</u>	<u>\$ 10,875,717</u>	<u>\$ 43,317,828</u>

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

CITY OF GREENVILLE, NORTH CAROLINA

GOVERNMENTAL FUNDS

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

YEAR ENDED JUNE 30, 2016

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

Net change in fund balances - total governmental funds	\$ 352,437
Capital outlays are reported as expenditures in the governmental fund statement. However, in the Statement of Activities, capital outlay is not an expense, rather it is an increase in capital assets.	10,779,220
Asset transfers from business-type activities reported in the Statement of Activities are not reported in the governmental fund statement.	-
Depreciation expense allocates the costs of capital assets over their useful lives. It is not reported as an expenditure in the governmental funds statement.	(6,041,903)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the governmental funds. This adjustment represents the amount of change related to revenues to the "availability" criteria.	729,462
Expenses related to other post-employment benefits, compensated absences and law enforcement officer's special separation allowance that do not require current financial resources are not reported as expenditures in the governmental fund statement.	(149,036)
Contributions to the pension plan in the current fiscal year are not included in the Statement of Activities.	2,290,276
Proceeds from issuance of long-term debt are reported as other financing sources in the governmental funds statement. However, in the Statement of Activities, it is an increase in liabilities.	(8,285,392)
Payments to Refunding Escrow Agent	6,757,779
Accrued interest expense reported in the Statement of Activities does not require the use of current financial resources and, therefore, is not reported as an expenditure in the governmental funds.	31,688
Principal repayments on long-term debt are reported as expenditures in the governmental funds statement. However, in the Statement of Activities, these transactions are not an expense, rather they are a decrease in liabilities.	3,300,553
Pension expense is not an expenditure and is not reported in the funds.	(1,429,482)
Loss on disposal of capital assets is reported in the Statement of Activities but not the funds statement.	(1,418,825)
Deferred charges on refunding reported in governmental activities are not reported in the funds.	(109,706)
Changes in the investment in joint venture asset is reported as investment income in the entity-wide financial statements but not reported in the governmental funds.	-
The Internal Service Funds are used by management to charge the costs of health, vehicle, and fleet maintenance. The net revenue of the Internal Service Funds is determined to be governmental-type.	<u>1,124,963</u>
Changes in net position of governmental activities	<u>\$ 7,932,034</u>

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

CITY OF GREENVILLE, NORTH CAROLINA
GENERAL FUND – BUDGET AND ACTUAL
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

YEAR ENDED JUNE 30, 2016

	General Fund			
	Budget		Actual Amounts	Variance Positive/ Negative
	Original	Final		
Revenues:				
Ad valorem taxes	\$ 33,039,074	\$ 33,039,074	\$ 32,775,803	\$ (263,271)
Other taxes	17,658,444	18,328,044	18,304,376	(23,668)
Unrestricted intergovernmental	6,474,179	7,335,889	7,385,959	50,070
Restricted intergovernmental	3,318,585	3,451,326	2,504,352	(946,974)
Licenses, permits, and fees	2,427,068	2,077,975	2,352,503	274,528
Sales and services	5,138,355	5,356,067	5,082,687	(273,380)
Investment earnings	553,761	133,490	691,409	557,919
Other revenues	1,341,935	1,394,335	1,055,535	(338,800)
Total revenues	<u>69,951,401</u>	<u>71,116,200</u>	<u>70,152,624</u>	<u>(963,576)</u>
Expenditures:				
Current:				
General government	11,018,681	12,384,743	11,731,599	653,144
Public safety	37,378,188	37,280,256	37,020,608	259,648
Public works	10,126,328	10,712,747	8,580,845	2,131,902
Economic development	3,067,084	3,258,794	2,624,265	634,529
Cultural and recreational	8,197,119	8,437,451	7,644,937	792,514
Capital outlay	-	-	-	-
Reimbursement of indirect cost	(1,268,214)	(1,268,214)	(1,390,870)	122,656
Contribution to OPEB Trust	450,000	450,000	450,000	-
Total expenditures	<u>68,969,186</u>	<u>71,255,777</u>	<u>66,661,384</u>	<u>4,594,393</u>
Revenues over (under) expenditures	<u>982,215</u>	<u>(139,577)</u>	<u>3,491,240</u>	<u>3,630,817</u>
Other Financing Sources (Uses):				
Transfers from other funds	6,562,596	7,492,293	7,485,654	(6,639)
Transfers to other funds	(8,936,493)	(11,109,174)	(11,114,322)	(5,148)
Contingency	(200,000)	-	-	-
Appropriated fund balance	<u>1,591,682</u>	<u>3,756,458</u>	<u>-</u>	<u>(3,756,458)</u>
Total other financing sources (uses)	<u>(982,215)</u>	<u>139,577</u>	<u>(3,628,668)</u>	<u>(3,768,245)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>(137,428)</u>	<u>\$ (137,428)</u>
Fund Balance:				
Fund balance, beginning of year – July 1, as previously stated			32,579,539	
Restatement			<u>-</u>	
Fund balance, end of year – June 30			<u>\$ 32,442,111</u>	

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

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

Exhibit G

JUNE 30, 2016

	Major Enterprise Funds			
	Electric Fund	Water Fund	Sewer Fund	Gas Fund
Assets:				
Current Assets:				
Cash and cash equivalents	\$ 51,704,729	\$ 3,769,797	\$ 7,009,786	\$ 21,505,895
Accounts receivable, net	19,737,849	1,871,286	2,198,021	1,636,429
Due from other governments	1,051,679	348,431	341,941	397,745
Due from other funds	249,799	-	-	-
Inventories	5,007,816	711,675	191,776	733,421
Restricted cash	2,834,040	648,428	1,325	385,132
Prepaid items	-	-	-	-
Total current assets	<u>80,585,912</u>	<u>7,349,617</u>	<u>9,742,849</u>	<u>24,658,622</u>
Non-Current Assets:				
Cash and cash equivalents, restricted	15,834,771	4,739,176	5,609,458	2,242,153
Investments	8,989,305	965,568	1,416,381	3,641,916
Notes receivable	-	380,248	-	-
Land improvements and construction in progress	14,042,801	4,198,761	33,470,096	15,842,270
Other capital assets, net	86,493,001	83,889,076	111,387,429	27,667,632
Total non-current assets	<u>125,359,878</u>	<u>94,172,829</u>	<u>151,883,364</u>	<u>49,393,971</u>
Total assets	<u>205,945,790</u>	<u>101,522,446</u>	<u>161,626,213</u>	<u>74,052,593</u>
Deferred Outflows of Resources:				
Pension deferrals	775,363	416,048	397,137	302,581
Unamortized bond refunding charges	608,421	898,874	748,762	179,710
Total deferred outflows of resources	<u>1,383,784</u>	<u>1,314,922</u>	<u>1,145,899</u>	<u>482,291</u>
Liabilities:				
Current Liabilities:				
Accounts payable and accrued expenses	15,031,982	794,415	1,072,333	1,928,175
Accrued interest payable	111,627	109,345	209,168	50,979
Due to other funds	67,095	48,533	28,745	3,123
Due to other governments	-	-	-	-
Unearned revenue	-	99,501	155,220	-
Current portion of compensated absences	722,002	315,750	280,721	235,534
Current maturities of long-term debt	2,006,521	2,723,516	4,596,377	1,079,872
Liabilities Payable from Restricted Assets:				
Customer deposits	2,834,040	648,428	1,325	385,132
Total current liabilities	<u>20,773,267</u>	<u>4,739,488</u>	<u>6,343,889</u>	<u>3,682,815</u>
Non-Current Liabilities:				
Compensated absences payable	112,133	121,741	144,715	152,415
Net pension liability	770,836	413,619	394,818	300,814
Non-current portion of other post-employment benefits	5,701,067	2,445,387	2,091,389	1,877,395
Non-current portion of long-term debt	39,139,237	24,368,493	50,783,692	15,617,666
Total non-current liabilities	<u>45,723,273</u>	<u>27,349,240</u>	<u>53,414,614</u>	<u>17,948,290</u>
Total liabilities	<u>66,496,540</u>	<u>32,088,728</u>	<u>59,758,503</u>	<u>21,631,105</u>
Deferred Inflows of Resources:				
Pension deferrals	400,645	214,980	205,208	156,349
Total deferred inflows of resources	<u>400,645</u>	<u>214,980</u>	<u>205,208</u>	<u>156,349</u>
Net Position:				
Net investment in capital assets	75,833,236	65,309,513	94,348,256	29,234,227
Unrestricted	64,599,153	5,224,147	8,460,145	23,513,203
Total net position	<u>\$ 140,432,389</u>	<u>\$ 70,533,660</u>	<u>\$ 102,808,401</u>	<u>\$ 52,747,430</u>

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

Item # 5 30

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

JUNE 30, 2016

	Nonmajor Enterprise Funds	Total Enterprise Funds	Internal Service Funds
Assets:			
Current Assets:			
Cash and cash equivalents	\$ 5,050,507	\$ 89,040,714	\$ 6,216,034
Accounts receivable, net	2,352,454	27,796,039	73,984
Due from other governments	375,409	2,515,205	326,132
Due from other funds	-	249,799	2,789
Inventories	-	6,644,688	-
Restricted cash	-	3,868,925	5,593,110
Prepaid items	18,965	18,965	160,730
Total current assets	<u>7,797,335</u>	<u>130,134,335</u>	<u>12,372,779</u>
Non-Current Assets:			
Cash and cash equivalents, restricted	433,164	28,858,722	-
Investments	-	15,013,170	-
Notes receivable	-	380,248	-
Land improvements and construction in progress	1,759,980	69,313,908	504,416
Other capital assets, net	9,340,352	318,777,490	9,883,632
Total non-current assets	<u>11,533,496</u>	<u>432,343,538</u>	<u>10,388,048</u>
Total assets	<u>19,330,831</u>	<u>562,477,873</u>	<u>22,760,827</u>
Deferred Outflows of Resources:			
Pension deferrals	231,601	2,122,730	51,467
Unamortized bond refunding charges	85,012	2,520,779	-
Total deferred outflows of resources	<u>316,613</u>	<u>4,643,509</u>	<u>51,467</u>
Liabilities:			
Current Liabilities:			
Accounts payable and accrued expenses	473,237	19,300,142	2,636,907
Accrued interest payable	-	481,119	-
Due to other funds	1,027,753	1,175,249	1,428,210
Due to other governments	98,759	98,759	-
Unearned revenue	-	254,721	-
Current portion of compensated absences	149,213	1,703,220	-
Current maturities of long-term debt	501,304	10,907,590	-
Liabilities Payable from Restricted Assets:			
Customer deposits	-	3,868,925	-
Total current liabilities	<u>2,250,266</u>	<u>37,789,725</u>	<u>4,065,117</u>
Non-Current Liabilities:			
Compensated absences payable	63,948	594,952	-
Net pension liability	286,729	2,166,816	63,718
Non-current portion of other post-employment benefits	1,895,476	14,010,714	-
Non-current portion of long-term debt	4,294,958	134,204,046	-
Total non-current liabilities	<u>6,541,111</u>	<u>150,976,528</u>	<u>63,718</u>
Total liabilities	<u>8,791,377</u>	<u>188,766,253</u>	<u>4,128,835</u>
Deferred Inflows of Resources:			
Pension deferrals	208,020	1,185,202	46,226
Total deferred inflows of resources	<u>208,020</u>	<u>1,185,202</u>	<u>46,226</u>
Net Position:			
Net investment in capital assets	7,347,654	272,072,886	10,388,048
Unrestricted	3,300,393	105,097,041	8,249,185
Total net position	<u>\$ 10,648,047</u>	<u>\$ 377,169,927</u>	<u>\$ 18,637,233</u>

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

CITY OF GREENVILLE, NORTH CAROLINA
PROPRIETARY FUNDS
STATEMENT OF REVENUES, EXPENSES, AND CHANGE IN FUND NET POSITION

Exhibit H

YEAR ENDED JUNE 30, 2016

	Major Enterprise Funds			
	Electric Fund	Water Fund	Sewer Fund	Gas Fund
Operating Revenues:				
Charges for services	\$ 179,455,918	\$ 18,132,582	\$ 21,173,096	\$ 27,350,745
Other operating revenues	710,641	97,450	105,693	182,283
Total operating revenues	<u>180,166,559</u>	<u>18,230,032</u>	<u>21,278,789</u>	<u>27,533,028</u>
Operating Expenses:				
Administrative and general	10,083,328	3,071,183	3,029,512	3,041,534
Operations and maintenance	14,166,868	8,205,968	8,340,350	5,113,337
Purchased power and gas	124,697,341	-	-	15,335,516
Depreciation and amortization	7,978,297	3,962,590	5,028,068	1,692,607
Claims and payments to third-party administrators	-	-	-	-
Total operating expenses	<u>156,925,834</u>	<u>15,239,741</u>	<u>16,397,930</u>	<u>25,182,994</u>
Operating income (loss)	<u>23,240,725</u>	<u>2,990,291</u>	<u>4,880,859</u>	<u>2,350,034</u>
Non-Operating Revenues (Expenses):				
Investment earnings	173,124	53,167	33,191	70,244
Other non-operating revenues	1,765,528	357,342	298,474	150,685
Bond issuance cost	-	-	-	-
Interest expense	(912,759)	(1,041,285)	(1,863,873)	(336,096)
Loss on disposal of capital assets	-	-	-	-
Total non-operating revenues (expenses)	<u>1,025,893</u>	<u>(630,776)</u>	<u>(1,532,208)</u>	<u>(115,167)</u>
Income (loss) before transfers and contributions	24,266,618	2,359,515	3,348,651	2,234,867
Transfers In (Out) and Capital Contributions:				
Capital contributions	-	-	-	-
Transfers from other funds	-	-	-	-
Transfers to other funds	(5,542,975)	-	-	(1,815,290)
Total transfers in (out) and capital contributions:	<u>(5,542,975)</u>	<u>-</u>	<u>-</u>	<u>(1,815,290)</u>
Change in net position	<u>18,723,643</u>	<u>2,359,515</u>	<u>3,348,651</u>	<u>419,577</u>
Net Position:				
Beginning of year – July 1, as previously reported	121,708,746	68,174,145	99,459,750	52,327,853
Restatement	-	-	-	-
Beginning of year – restated	<u>121,708,746</u>	<u>68,174,145</u>	<u>99,459,750</u>	<u>52,327,853</u>
End of year – June 30	<u>\$ 140,432,389</u>	<u>\$ 70,533,660</u>	<u>\$ 102,808,401</u>	<u>\$ 52,747,430</u>

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

Item # 5 32

CITY OF GREENVILLE, NORTH CAROLINA
PROPRIETARY FUNDS
STATEMENT OF REVENUES, EXPENSES, AND CHANGE IN FUND NET POSITION

Exhibit H

YEAR ENDED JUNE 30, 2016

	Nonmajor Enterprise Funds	Total Enterprise Funds	Internal Service Funds
Operating Revenues:			
Charges for services	\$ 12,560,272	\$ 258,672,613	\$ 18,390,690
Other operating revenues	88,212	1,184,279	63,820
Total operating revenues	<u>12,648,484</u>	<u>259,856,892</u>	<u>18,454,510</u>
Operating Expenses:			
Administrative and general	124,998	19,350,555	867,435
Operations and maintenance	10,121,191	45,947,714	4,902,629
Purchased power and gas	-	140,032,857	-
Depreciation and amortization	369,765	19,031,327	1,823,455
Claims and payments to third-party administrators	-	-	11,306,721
Total operating expenses	<u>10,615,954</u>	<u>224,362,453</u>	<u>18,900,240</u>
Operating income (loss)	<u>2,032,530</u>	<u>35,494,439</u>	<u>(445,730)</u>
Non-Operating Revenues (Expenses):			
Investment earnings	76	329,802	-
Other non-operating revenues	-	2,572,029	-
Bond issuance cost	(31,147)	(31,147)	-
Interest expense	(116,814)	(4,270,827)	-
Loss on disposal of capital assets	(6,604)	(6,604)	-
Total non-operating revenues (expenses)	<u>(154,489)</u>	<u>(1,406,747)</u>	<u>-</u>
Income (loss) before transfers and contributions	1,878,041	34,087,692	(445,730)
Transfers In (Out) and Capital Contributions:			
Capital contributions	2,121,259	2,121,259	-
Transfers from other funds	713,442	713,442	1,579,180
Transfers to other funds	(58,942)	(7,417,207)	(8,487)
Total transfers in (out) and capital contributions:	<u>2,775,759</u>	<u>(4,582,506)</u>	<u>1,570,693</u>
Change in net position	<u>4,653,800</u>	<u>29,505,186</u>	<u>1,124,963</u>
Net Position:			
Beginning of year – July 1, as previously reported	5,732,660	347,403,154	17,671,268
Restatement	261,587	261,587	(158,998)
Beginning of year – restated	<u>5,994,247</u>	<u>347,664,741</u>	<u>17,512,270</u>
End of year – June 30	<u>\$ 10,648,047</u>	<u>\$ 377,169,927</u>	<u>\$ 18,637,233</u>

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

Item # 5 33

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

Exhibit I

YEAR ENDED JUNE 30, 2016

	Major Enterprise Funds			
	Electric Fund	Water Fund	Sewer Fund	Gas Fund
Cash Flows From Operating Activities:				
Cash received from customers	\$ 183,755,327	\$ 18,285,677	\$ 21,183,470	\$ 27,563,895
Other operating receipts	1,574,905	109,160	19,030	138,391
Cash paid to vendors	(141,139,067)	(6,091,000)	(6,161,552)	(19,307,014)
Cash paid to employees	(11,021,224)	(5,103,383)	(4,867,549)	(4,233,527)
Payments received on loans	-	33,774	-	-
Net cash provided (used) by operating activities	<u>33,169,941</u>	<u>7,234,228</u>	<u>10,173,399</u>	<u>4,161,745</u>
Cash Flows From Non-Capital Financing Activities:				
Repayment of principal of long-term debt	-	-	-	-
Proceeds from issuance of long-term debt	-	-	-	-
Transfers from other funds	-	-	-	-
Transfers to other funds	(5,542,975)	-	-	(1,815,290)
Noncapital contributions	18,149	13,061	13,061	12,879
Repayments (to)/from other funds	-	-	-	-
Net cash provided (used) by non-capital financing activities	<u>(5,524,826)</u>	<u>13,061</u>	<u>13,061</u>	<u>(1,802,411)</u>
Capital and Related Financing Activities:				
Acquisition and construction of capital assets	(9,987,017)	(2,609,969)	(5,387,520)	(9,440,599)
Capital grants/cash capital contributions	-	-	-	-
Capital related receipts from customers	-	195,046	215,993	-
Proceeds from issuance of long-term debt	31,264,926	12,642,236	20,300,943	12,267,202
Escrow deposit for debt refunded	(5,842,155)	(10,138,444)	(10,938,374)	(784,372)
Debt issuance costs	(316,518)	(81,381)	(313,501)	(139,194)
Repayment of principal of long-term debt	(2,420,378)	(2,668,804)	(4,526,960)	(1,127,174)
Interest and other debt related expenses	(615,482)	(1,029,534)	(1,632,655)	(183,475)
Net cash provided (used) by capital and related financing activities	<u>12,083,376</u>	<u>(3,690,850)</u>	<u>(2,282,074)</u>	<u>592,388</u>
Cash Flow From Investing Activities:				
Purchase of investments	(17,894,011)	(2,443,377)	(4,236,793)	(1,925,918)
Proceeds from sale and maturity of investments	13,799,328	1,884,202	3,267,133	1,485,795
Interest received on investments	163,046	51,824	31,269	68,824
Net cash provided by investing activities	<u>(3,931,637)</u>	<u>(507,351)</u>	<u>(938,391)</u>	<u>(371,299)</u>
Net increase (decrease) in cash and cash equivalents	35,796,854	3,049,088	6,965,995	2,580,423
Cash and Cash Equivalents:				
Beginning of year – July 1	<u>34,576,686</u>	<u>6,108,313</u>	<u>5,654,574</u>	<u>21,552,757</u>
End of year – June 30	<u>\$ 70,373,540</u>	<u>\$ 9,157,401</u>	<u>\$ 12,620,569</u>	<u>\$ 24,133,180</u>

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

Item # 5 34

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

Exhibit I

YEAR ENDED JUNE 30, 2016

	Nonmajor Enterprise Funds	Total Enterprise Funds	Internal Service Funds
Cash Flows From Operating Activities:			
Cash received from customers	\$ 12,126,250	\$ 262,914,619	\$ 18,893,625
Other operating receipts	-	1,841,486	-
Cash paid to vendors	(4,661,797)	(177,360,430)	(15,659,567)
Cash paid to employees	(5,572,687)	(30,798,370)	(1,376,179)
Payments received on loans	-	33,774	-
Net cash provided (used) by operating activities	<u>1,891,766</u>	<u>56,631,079</u>	<u>1,857,879</u>
Cash Flows From Non-Capital Financing Activities:			
Repayment of principal of long-term debt	(96,428)	(96,428)	-
Proceeds from issuance of long-term debt	425,000	425,000	-
Transfers from other funds	713,442	713,442	(8,487)
Transfers to other funds	(58,942)	(7,417,207)	1,579,180
Noncapital contributions	-	57,150	-
Repayments (to)/from other funds	<u>1,027,753</u>	<u>1,027,753</u>	<u>(629,702)</u>
Net cash provided (used) by non-capital financing activities	<u>2,010,825</u>	<u>(5,290,290)</u>	<u>940,991</u>
Capital and Related Financing Activities:			
Acquisition and construction of capital assets	(2,088,158)	(29,513,263)	(3,883,236)
Capital grants/cash capital contributions	1,358,610	1,358,610	-
Capital related receipts from customers	-	411,039	-
Proceeds from issuance of long-term debt	-	76,475,307	-
Escrow deposit for debt refunded	-	(27,703,345)	-
Debt issuance costs	-	(850,594)	-
Repayment of principal of long-term debt	(175,300)	(10,918,616)	-
Interest and other debt related expenses	<u>(232,973)</u>	<u>(3,694,119)</u>	<u>-</u>
Net cash provided (used) by capital and related financing activities	<u>(1,137,821)</u>	<u>5,565,019</u>	<u>(3,883,236)</u>
Cash Flow From Investing Activities:			
Purchase of investments	-	(26,500,099)	-
Proceeds from sale and maturity of investments	-	20,436,458	-
Interest received on investments	<u>76</u>	<u>315,039</u>	<u>-</u>
Net cash provided by investing activities	<u>76</u>	<u>(5,748,602)</u>	<u>-</u>
Net increase (decrease) in cash and cash equivalents	2,764,846	51,157,206	(1,084,366)
Cash and Cash Equivalents:			
Beginning of year – July 1	<u>2,718,825</u>	<u>70,611,155</u>	<u>12,893,510</u>
End of year – June 30	<u>\$ 5,483,671</u>	<u>\$ 121,768,361</u>	<u>\$ 11,809,144</u>

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

Item # 5 35

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

Exhibit I

YEAR ENDED JUNE 30, 2016

	Major Enterprise Funds			
	Electric Fund	Water Fund	Sewer Fund	Gas Fund
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:				
Operating income (loss)	\$ 23,240,725	\$ 2,990,291	\$ 4,880,859	\$ 2,350,034
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	7,978,297	3,962,590	5,028,068	1,692,607
Change in assets and liabilities:				
(Increase) decrease in accounts receivable	3,508,600	(30,571)	(90,868)	12,289
(Increase) decrease in notes receivable	-	33,774	-	-
(Increase) decrease in due from other governments	8,535	(36,858)	(38,181)	1,942
Change in due to/from other funds	(157,165)	(55,350)	(48,288)	(16,194)
(Increase) decrease in inventories	(96,683)	24,216	8,489	(172,275)
(Increase) decrease in prepaids	40,222	103,883	77,033	19,317
(Increase) decrease in net pension asset	1,111,749	489,601	466,593	413,002
Increase (decrease) in net pension liability	770,836	413,619	394,818	300,814
(Increase) decrease in deferred inflow of resources	(2,308,959)	(978,298)	(931,993)	(850,238)
Increase (decrease) in deferred outflow of resources	62,427	(47,095)	(45,523)	8,649
Increase (decrease) in accounts payable	(3,098,579)	(31,411)	259,009	87,985
Increase (decrease) in due to other governments	-	-	-	-
Increase (decrease) in customer deposits	19,310	95,189	(100)	17,221
Increase (decrease) in compensated absences payable	40,702	35,507	33,197	42,980
Increase (decrease) in OPEB liability	300,137	127,887	127,556	114,319
Increase (decrease) in unearned revenue	-	(12,190)	(16,560)	-
Miscellaneous income (expense)	1,749,787	149,444	69,290	139,293
Net cash provided (used) by operating activities	<u>\$ 33,169,941</u>	<u>\$ 7,234,228</u>	<u>\$ 10,173,399</u>	<u>\$ 4,161,745</u>
Non-Cash Investing, Capital, and Financing Activities:				
Capital contribution	\$ -	\$ -	\$ -	\$ -
Refunded bonds and loss on refunding	-	-	-	-
Purchase of capital assets in accounts payable	-	-	-	-
Total non-cash investing, capital, and financing activities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Reconciliation of Cash and Cash Equivalents:				
Cash and investments, unrestricted	\$ 51,704,729	\$ 3,769,797	\$ 7,009,786	\$ 21,505,895
Cash and investments, restricted	18,668,811	5,387,604	5,610,783	2,627,285
Total cash and cash equivalents	<u>\$ 70,373,540</u>	<u>\$ 9,157,401</u>	<u>\$ 12,620,569</u>	<u>\$ 24,133,180</u>

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

Item # 5 36

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

Exhibit I

YEAR ENDED JUNE 30, 2016

	Nonmajor Enterprise Funds	Total Enterprise Funds	Internal Service Funds
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating income (loss)	\$ 2,032,530	\$ 35,494,439	\$ (445,730)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation	369,765	19,031,327	1,823,455
Change in assets and liabilities:			
(Increase) decrease in accounts receivable	(522,234)	2,877,216	411,221
(Increase) decrease in notes receivable	-	33,774	-
(Increase) decrease in due from other governments	-	(64,562)	-
Change in due to/from other funds	-	(276,997)	-
(Increase) decrease in inventories	-	(236,253)	-
(Increase) decrease in prepaids	(6,615)	233,840	(12,599)
(Increase) decrease in net pension asset	435,522	2,916,467	87,104
Increase (decrease) in net pension liability	286,729	2,166,816	63,718
(Increase) decrease in deferred inflow of resources	(885,092)	(5,954,580)	(172,396)
Increase (decrease) in deferred outflow of resources	36,883	15,341	2,230
Increase (decrease) in accounts payable	(40,639)	(2,823,635)	100,876
Increase (decrease) in due to other governments	98,759	98,759	-
Increase (decrease) in customer deposits	-	131,620	-
Increase (decrease) in compensated absences payable	187	152,573	-
Increase (decrease) in OPEB liability	85,971	755,870	-
Increase (decrease) in unearned revenue	-	(28,750)	-
Miscellaneous income (expense)	-	2,107,814	-
Net cash provided (used) by operating activities	<u>\$ 1,891,766</u>	<u>\$ 56,631,079</u>	<u>\$ 1,857,879</u>
Non-Cash Investing, Capital, and Financing Activities:			
Capital contribution	\$ 387,240	\$ 387,240	\$ -
Refunded bonds and loss on refunding	3,904,002	3,904,002	-
Purchase of capital assets in accounts payable	-	-	41,706
Total non-cash investing, capital, and financing activities	<u>\$ 4,291,242</u>	<u>\$ 4,291,242</u>	<u>\$ 41,706</u>
Reconciliation of Cash and Cash Equivalents:			
Cash and investments, unrestricted	\$ 5,050,507	\$ 89,040,714	\$ 6,216,034
Cash and investments, restricted	433,164	32,727,647	5,593,110
Total cash and cash equivalents	<u>\$ 5,483,671</u>	<u>\$ 121,768,361</u>	<u>\$ 11,809,144</u>

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

Item # 5 37

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

JUNE 30, 2016

	OPEB Trust Fund
Assets:	
Restricted cash and cash equivalents	<u>\$ 3,346,928</u>
Net Position:	
Restricted for OPEB	<u>\$ 3,346,928</u>

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

Exhibit K

YEAR ENDED JUNE 30, 2016

	OPEB Trust Fund
Additions:	
Employer contributions	\$ 2,548,739
Investment income:	
Net appreciation in fair value of investments	<u>8,208</u>
Total additions	<u>2,556,947</u>
Deductions:	
Benefits	1,710,687
Administrative expense	<u>6,681</u>
Total deductions	<u>1,717,368</u>
Change in net position	839,579
Net position, beginning	<u>2,507,349</u>
Net position, ending	<u>\$ 3,346,928</u>

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CITY OF GREENVILLE, NORTH CAROLINA
LAW ENFORCEMENT OFFICERS' SPECIAL SEPARATION ALLOWANCE
REQUIRED SUPPLEMENTARY INFORMATION

YEAR ENDED JUNE 30, 2016

Schedule of Funding Progress

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Liability (AAL) Projected Unit Credit (b)	Unfunded AAL (UAAL) (b - a)	Funded Ratio (a/ b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b - a) / c)
12/31/2015	\$ -	\$ 7,753,711	\$ 7,753,711	0.00%	\$ 11,278,574	68.75%
12/31/2014	-	5,093,933	5,093,933	0.00%	10,189,266	49.99%
12/31/2013	-	5,105,153	5,105,153	0.00%	10,225,560	49.93%
12/31/2012	-	4,945,095	4,945,095	0.00%	10,000,760	49.45%
12/31/2011	-	4,637,204	4,637,204	0.00%	10,091,048	45.95%
12/31/2010	-	4,451,753	4,451,753	0.00%	10,542,874	42.23%

Notes to the Required Schedules:

The information presented above was determined as part of the actuarial valuation at the dates indicated. Additional information as of the latest valuation follows:

Valuation date	12/31/2015	
Actuarial cost method	Entry age normal	
Amortization method	Level dollar closed	
Remaining amortization period	156 years	
Asset valuation method	Market value	
Actuarial assumptions:		
Investment rate of return *	3.57%	* Includes inflation at 3.00%
Projected salary increases *	3.50% - 7.35%	
Cost of living adjustments	N/A	

CITY OF GREENVILLE, NORTH CAROLINA
OTHER POST-EMPLOYMENT BENEFITS – CITY
REQUIRED SUPPLEMENTARY INFORMATION

YEAR ENDED JUNE 30, 2016

Schedule of Funding Progress

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Liability (AAL) Projected Unit Credit (b)	Unfunded AAL (UAAL) (b - a)	Funded Ratio (a/ b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b - a) / c)
12/31/2015	\$ 2,828,490	\$ 43,433,624	\$ 40,605,134	6.51%	\$ 36,998,386	109.7%
12/31/2013	2,257,955	35,843,760	33,585,805	6.30%	36,818,894	91.2%
12/31/2011	1,137,911	32,964,864	31,826,953	3.50%	37,453,447	85.0%
12/31/2009	542,117	39,371,279	38,829,162	1.40%	37,779,784	102.8%
12/31/2008	250,000	43,474,907	43,224,907	0.60%	35,295,193	122.5%
12/31/2007	-	48,322,035	48,322,035	0.00%	32,836,798	147.2%

Schedule of Employer Contributions

Year Ended June 30	Annual Required Contribution	Percentage Contributed
2016	\$ 3,207,785	96.07%
2015	3,074,540	44.93%
2014	3,093,128	62.91%
2013	3,449,243	33.73%
2012	3,449,243	58.41%
2011	3,324,572	31.52%

Notes to the Required Schedules:

The information presented above was determined as part of the actuarial valuation at the dates indicated. Additional information as of the latest valuation follows:

Valuation date	12/31/2015	
Actuarial cost method	Projected unit credit	
Amortization method	Level percent of pay closed	
Remaining amortization period	26 years	
Asset valuation method	Market value	
Actuarial assumptions:		
Investment rate of return *	7.00%	* Includes inflation at 3.00%
Medical cost trend rate	7.75% - 5.00%	
Year of ultimate trend rate	2022	

Schedule A-3

CITY OF GREENVILLE, NORTH CAROLINA
OTHER POST-EMPLOYMENT BENEFITS – GREENVILLE UTILITIES COMMISSION
REQUIRED SUPPLEMENTARY INFORMATION

YEAR ENDED JUNE 30, 2016

Schedule of Funding Progress

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Liability (AAL) Projected Unit Credit (b)	Unfunded AAL (UAAL) (b - a)	Funded Ratio (a / b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b - a) / c)
12/31/2015	\$ 2,303,463	\$ 26,322,361	\$ 24,018,898	8.8%	\$ 24,470,208	98.2%
12/31/2014	1,854,800	25,073,947	23,219,147	7.4%	24,675,093	94.1%
12/31/2013	1,350,501	21,018,546	19,668,045	6.4%	22,816,616	86.2%
12/31/2012	815,597	21,180,825	20,365,228	3.9%	23,730,460	85.8%
12/31/2011	446,178	20,924,265	20,478,087	2.1%	24,081,113	85.0%
12/31/2009	-	30,330,748	30,330,748	0.0%	23,104,504	131.3%

Schedule of Employer Contributions

Year Ending June 30	Annual Required Contribution	Percentage Contributed
2016	\$ 2,050,401	75.8%
2015	1,751,427	74.1%
2014	1,779,995	57.9%
2013	1,769,981	56.5%
2012	2,395,223	47.6%
2011	2,308,649	57.3%

Notes to the Required Schedules:

The information presented above was determined as part of the actuarial valuation at the dates indicated. Additional information as of the latest valuation follows.

Valuation date	12/31/2015	
Actuarial cost method	Projected unit credit	
Amortization method	Level percentage of pay, open	
Remaining amortization period	30 years	
Amortization factor	18.2204	
Asset valuation method	Market value of assets	
Actuarial assumptions:		
Investment rate of return*	7.00%	* Includes inflation at 3.00%
Medical trend assumptions:		
Pre-Medicare trend rate	7.50% - 5.00%	
Post-Medicare trend rate	5.50% - 5.00%	
Year of ultimate trend rate	2022	

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

FOR THREE FISCAL YEARS*

	<u>2016</u>	<u>2015</u>	<u>2014</u>
City's proportion of the net pension liability (asset) (%)	0.70987%	0.73849%	0.75020%
City's proportion of the net pension liability (asset) (\$)	\$ 3,185,854	\$ (4,355,215)	\$ 9,042,791
City's covered-employee payroll	\$ 37,825,656	\$ 37,985,393	\$ 34,252,534
City's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	8.42%	-11.47%	26.40%
Plan fiduciary net position as a percentage of the total pension liability**	98.09%	102.64%	94.35%

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

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

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

FOR THREE FISCAL YEARS*

	<u>2016</u>	<u>2015</u>	<u>2014</u>
Contractually required contribution	\$ 2,573,343	\$ 2,684,845	\$ 2,660,675
Contributions in relation to the contractually required contribution	<u>2,573,343</u>	<u>2,684,845</u>	<u>2,660,675</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
City's covered-employee payroll	\$ 37,116,150	\$ 37,825,656	\$ 37,985,393
Contributions as a percentage of covered-employee payroll	6.93%	7.10%	7.00%

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

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

FOR THREE FISCAL YEARS*

	<u>2016</u>	<u>2015</u>	<u>2014</u>
Proportion of the net pension liability (asset) (%)	0.41892%	0.42068%	0.42030%
Proportion of the net pension liability (asset) (\$)	\$ 1,880,088	\$ (2,480,943)	\$ 5,066,229
Covered-employee payroll	\$ 25,472,704	\$ 24,998,713	\$ 24,741,607
Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	7.38%	-9.92%	20.48%
Plan fiduciary net position as a percentage of the total pension liability**	98.09%	102.64%	94.35%

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

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

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

FOR THREE FISCAL YEARS*

	<u>2016</u>	<u>2015</u>	<u>2014</u>
Contractually required contribution	\$ 1,782,767	\$ 1,789,817	\$ 1,755,810
Contributions in relation to the contractually required contribution	<u>1,782,767</u>	<u>1,789,817</u>	<u>1,755,810</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Utility Commission's covered-employee payroll	\$ 26,665,074	\$ 25,472,704	\$ 24,998,713
Contributions as a percentage of covered-employee payroll	6.69%	7.03%	7.02%

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

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

JUNE 30, 2016

<u>Fiscal Year</u>	<u>Balance June 30, 2015</u>	<u>Additions</u>	<u>Collections and Credits</u>	<u>Balance June 30, 2016</u>
2016-2015	\$ -	\$ 32,676,680	\$ 32,488,669	\$ 188,011
2015-2014	233,969	-	137,824	96,145
2014-2013	143,578	-	48,783	94,795
2013-2012	140,652	-	39,292	101,360
2012-2011	94,000	-	17,665	76,335
2011-2010	90,254	-	13,892	76,362
2010-2009	81,964	-	9,239	72,725
2009-2008	100,763	-	12,840	87,923
2008-2007	68,610	-	4,986	63,624
2007-2006	80,350	-	4,574	75,776
2006-2005	63,808	-	63,808	-
	<u>\$ 1,097,948</u>	<u>\$ 32,676,680</u>	<u>\$ 32,841,572</u>	<u>933,056</u>
Less Allowance for uncollectible accounts - General Fund				<u>441,097</u>
Ad Valorem Taxes Receivable Net - General Fund				<u>\$ 491,959</u>
Reconciliation with Revenues:				
Ad Valorem Taxes - General Fund				\$ 32,775,803
Reconciling Items:				
Amount written off per statute				(92,965)
Interest collected				(172,176)
Miscellaneous				330,910
Total collections and credits				<u>\$ 32,841,572</u>

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Schedule A-9

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

YEAR ENDED JUNE 30, 2016

	City-Wide		Total Levy		
	Property Valuation	Rate	Total Levy	Property Excluding Registered Motor Vehicles	Registered Motor Vehicles
Original Levy:					
Property taxed at current year's rate	\$ 6,236,543,962	0.53	\$ 33,053,683	\$ 29,002,602	\$ 4,051,081
Penalties	-		15,696	15,696	-
Total	<u>6,236,543,962</u>		<u>33,069,379</u>	<u>29,018,298</u>	<u>4,051,081</u>
Discoveries:					
Current year taxes	6,532,264	0.53	34,621	34,621	-
Penalties	-		11,291	11,291	-
Total	<u>6,532,264</u>		<u>45,912</u>	<u>45,912</u>	<u>-</u>
Abatements	<u>(82,756,792)</u>		<u>(438,611)</u>	<u>(438,579)</u>	<u>(32)</u>
Total property valuation	<u>\$ 6,160,319,434</u>				
Net levy			32,676,680	28,625,631	4,051,049
Uncollected taxes as of June 30, 2016			(188,011)	(188,011)	-
Current year's taxes collected			<u>\$ 32,488,669</u>	<u>\$ 28,437,620</u>	<u>\$ 4,051,049</u>
Current levy collection percentage			99.42%	99.34%	100.00%
Prior year collection percentage			99.28%	99.18%	100.00%

CITY OF GREENVILLE, NORTH CAROLINA

Schedule A-10

GENERAL FUND

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

YEAR ENDED JUNE 30, 2016

WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 2015

	2016		Variance Positive/ Negative	2015
	Budget	Actual		Actual
Revenues:				
Ad Valorem Taxes:				
Taxes		\$ 33,057,633		\$ 33,201,505
Interest and penalties		172,176		220,768
Tax discounts		(409,232)		(316,067)
Tax refunds		(44,774)		(150,016)
Total ad valorem taxes	\$ 33,039,074	32,775,803	\$ (263,271)	32,956,190
Other Taxes:				
Local options sales tax		6,440,816		6,341,177
Cable TV franchise tax		871,961		908,091
One-half percent sales tax		7,123,607		6,862,985
Medicaid Hold Harmless payment		3,725,269		3,384,544
Rental vehicle - gross receipts		142,723		127,304
Total other taxes	18,328,044	18,304,376	(23,668)	17,624,101
Unrestricted Intergovernmental:				
Other unrestricted revenues		46,599		51,075
Utilities franchise tax		6,949,180		6,282,750
Beer and wine tax		390,180		416,085
Total unrestricted intergovernmental	7,335,889	7,385,959	50,070	6,749,910
Restricted Intergovernmental:				
NC DOT traffic control lights		11,360		290,776
Housing Authority Drug Grant		48,870		40,059
Special Federal, State, and Local Grants		26,404		13,241
Section 104F Planning Grant		91,762		160,358
Law Enforcement Block Grant		-		2,743
Other restricted intergovernmental revenue		105,891		242,766
File and Rescue SAFER Grant		-		-
Powell Bill – State allocation payment		2,220,065		2,235,741
Total restricted intergovernmental	3,451,326	2,504,352	(946,974)	2,985,684
Licenses, Permits, and Fees:				
Privilege licenses		23		724,810
Inspection fees		715,659		1,099,748
State fire protection		386,926		380,431
Planning department fees		135,975		102,943
Police department fees		763,888		1,243,985
Fire and rescue department fees		177,557		201,220
Other permits and fees		172,475		64,539
Total licenses, permits, and fees	2,077,975	2,352,503	274,528	3,817,676

CITY OF GREENVILLE, NORTH CAROLINA

Schedule A-10

GENERAL FUND

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

YEAR ENDED JUNE 30, 2016

WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 2015

	2016		Variance Positive/ Negative	2015
	Budget	Actual		Actual
Sales and Services:				
Rescue fees		\$ 3,060,016		\$ 3,527,942
Recreation department programs and fees		1,015,048		1,111,937
Utilities street cuts		195,069		293,129
Rents and concessions		280,499		277,343
Other sales and services		532,055		555,743
Total sales and services	\$ 5,356,067	5,082,687	\$ (273,380)	5,766,094
Investment earnings	133,490	691,409	557,919	363,857
Other Revenues:				
Parking violation penalty		297,783		188,324
Other revenues		757,752		392,919
Total other revenues	1,394,335	1,055,535	(338,800)	581,243
Total Revenues	71,116,200	70,152,624	(963,576)	70,844,755
Expenditures:				
General Government:				
Mayor and City Council		399,007		363,076
City Manager		1,257,274		1,060,062
City Clerk		232,547		261,408
City Attorney		468,045		456,107
Human Resources		3,620,959		2,412,518
Financial Services		2,490,010		2,454,669
Information Technology		3,263,757		2,909,254
Total general government	12,384,743	11,731,599	653,144	9,917,094
Public Safety:				
Fire and rescue		13,630,368		12,839,310
Police		23,390,240		22,575,236
Total public safety	37,280,256	37,020,608	259,648	35,414,546
Public Works:				
Other public works		7,682,251		6,819,702
Streets		898,594		1,104,523
Total public works	10,712,747	8,580,845	2,131,902	7,924,225
Economic and Physical Development:				
Community development	3,258,794	2,624,265	634,529	2,466,066
Total economic and physical development	3,258,794	2,624,265	634,529	2,466,066

CITY OF GREENVILLE, NORTH CAROLINA

Schedule A-10

GENERAL FUND

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

YEAR ENDED JUNE 30, 2016

WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 2015

	2016		Variance Positive/ Negative	2015
	Budget	Actual		Actual
Cultural and Recreational:				
Recreation	\$ 8,437,451	\$ 7,644,937	\$ 792,514	\$ 7,400,170
Total cultural and recreational	<u>8,437,451</u>	<u>7,644,937</u>	<u>792,514</u>	<u>7,400,170</u>
Capital outlay	-	-	-	2,596,181
Reimbursement of indirect cost	(1,268,214)	(1,390,870)	122,656	(1,284,768)
Contribution to OPEB trust	450,000	450,000	-	400,000
Total expenditures	<u>71,255,777</u>	<u>66,661,384</u>	<u>4,594,393</u>	<u>64,833,514</u>
Revenues over (under) expenditures	<u>(139,577)</u>	<u>3,491,240</u>	<u>3,630,817</u>	<u>6,011,241</u>
Other Financing Sources (Uses):				
Transfers from other funds:				
Greenville Utilities Commission turnover	6,509,564	6,592,442	82,878	5,747,834
Greenville Utilities Commission, lighting reimbursement	852,704	765,823	(86,881)	757,210
Other funds	130,025	127,389	(2,636)	57,871
Transfers to other funds	(11,109,174)	(11,114,322)	(5,148)	(11,408,692)
Contingency	-	-	-	-
Appropriated fund balance	<u>3,756,458</u>	-	<u>(3,756,458)</u>	-
Total other financing sources (uses)	<u>139,577</u>	<u>(3,628,668)</u>	<u>(3,768,245)</u>	<u>(4,845,777)</u>
Net change in fund balance	<u>\$ -</u>	<u>(137,428)</u>	<u>\$ (137,428)</u>	1,165,464
Fund Balance:				
Fund balance, beginning of year – July 1		32,579,539		31,412,547
Restatement		-		1,528
Fund balance, end of year – June 30		<u>\$ 32,442,111</u>		<u>\$ 32,579,539</u>

Schedule B-1

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

JUNE 30, 2016

	Special Revenue Funds	Debt Service Fund	Capital Project Funds	Total
Assets:				
Cash and cash equivalents	\$ 731,313	\$ 145,678	\$ 5,169,035	\$ 6,046,026
Accounts receivable, net	657,267	-	591,481	1,248,748
Interest receivable	1,963	-	-	1,963
Due from other funds	-	98,767	-	98,767
Prepaid items and deposits	79,204	-	-	79,204
Restricted cash and investments	685,721	109,616	3,608,131	4,403,468
Total assets	<u>\$ 2,155,468</u>	<u>\$ 354,061</u>	<u>\$ 9,368,647</u>	<u>\$ 11,878,176</u>
Liabilities and Fund Balances:				
Liabilities:				
Accounts payable and accrued liabilities	\$ 109,444	\$ -	\$ 213,979	\$ 323,423
Advances from grantors	167,842	-	30,872	198,714
Due to other funds	246,680	-	-	246,680
Total liabilities	<u>523,966</u>	<u>-</u>	<u>244,851</u>	<u>768,817</u>
Deferred Inflows of Resources:				
Loans receivable	-	-	233,642	233,642
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>233,642</u>	<u>233,642</u>
Fund Balances:				
Nonspendable:				
Prepaid items	79,204	-	-	79,204
Loans receivable	-	-	301,864	301,864
Restricted:				
Stabilization by State statute	676,847	98,767	55,975	831,589
Restricted for economic development	568,338	-	3,608,131	4,176,469
Restricted for cultural and recreational	117,383	-	-	117,383
Restricted for debt service	-	109,616	-	109,616
Committed:				
Committed for general government	-	-	793,076	793,076
Committed for cultural and recreational	-	-	256,093	256,093
Committed for public safety	-	-	73,003	73,003
Committed for economic development	(620)	-	1,807,433	1,806,813
Committed for capital outlays	-	-	2,097,475	2,097,475
Committed for debt service	-	145,678	-	145,678
Assigned:				
Assigned for subsequent year's expenditures	19,736	-	-	19,736
Assigned for cultural and recreational	598,668	-	-	598,668
Unassigned	(428,054)	-	(102,896)	(530,950)
Total fund balances	<u>1,631,502</u>	<u>354,061</u>	<u>8,890,154</u>	<u>10,875,717</u>
Total liabilities and fund balances	<u>\$ 2,155,468</u>	<u>\$ 354,061</u>	<u>\$ 9,368,647</u>	<u>\$ 11,878,176</u>

Schedule B-2

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

YEAR ENDED JUNE 30, 2016

	Special Revenue Funds	Debt Service Fund	Capital Projects Funds	Total
Revenues:				
Other taxes	\$ -	\$ 520,822	\$ 446,325	\$ 967,147
Restricted intergovernmental	2,581,346	-	2,935,483	5,516,829
Investment earnings	1,985	4,163	2,466	8,614
Other revenues	231,926	-	52,826	284,752
Total revenues	<u>2,815,257</u>	<u>524,985</u>	<u>3,437,100</u>	<u>6,777,342</u>
Expenditures:				
Current:				
General government	-	-	681,313	681,313
Cultural and recreational	2,316,243	-	1,077,370	3,393,613
Public safety	-	-	8,757	8,757
Economic and physical development	1,907,970	-	6,411,256	8,319,226
Principal retirement	-	3,808,442	-	3,808,442
Interest and fees	-	871,158	-	871,158
Total expenditures	<u>4,224,213</u>	<u>4,679,600</u>	<u>8,178,696</u>	<u>17,082,509</u>
Revenues over (under) expenditures	<u>(1,408,956)</u>	<u>(4,154,615)</u>	<u>(4,741,596)</u>	<u>(10,305,167)</u>
Other Financing Sources (Uses):				
Long-term debt issued	-	-	2,096,100	2,096,100
Refunding debt issued	-	6,185,392	-	6,185,392
Payments to escrow agents	-	(6,248,200)	-	(6,248,200)
Transfers from other funds	1,467,197	4,281,286	3,175,717	8,924,200
Transfers to other funds	(9,960)	(102,500)	(50,000)	(162,460)
Total other financing sources (uses)	<u>1,457,237</u>	<u>4,115,978</u>	<u>5,221,817</u>	<u>10,795,032</u>
Net change in fund balances	<u>48,281</u>	<u>(38,637)</u>	<u>480,221</u>	<u>489,865</u>
Fund Balances:				
Fund balances, beginning of year – July 1, as previously reported	1,583,221	392,698	8,718,131	10,694,050
Restatement	-	-	(308,198)	(308,198)
Fund balances, end of year – June 30	<u>\$ 1,631,502</u>	<u>\$ 354,061</u>	<u>\$ 8,890,154</u>	<u>\$ 10,875,717</u>

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

Schedule C-1

JUNE 30, 2016

	Community Development Fund	Sheppard Memorial Library	Housing Trust Fund	Centralized Grant	Total
Assets:					
Cash and cash equivalents	\$ -	\$ 731,313	\$ -	\$ -	\$ 731,313
Accounts receivable, net	563,116	86,580	6,785	786	657,267
Interest receivable	-	1,963	-	-	1,963
Prepaid items	-	79,204	-	-	79,204
Restricted cash and investments	177,818	117,383	29,346	361,174	685,721
Total assets	<u>\$ 740,934</u>	<u>\$ 1,016,443</u>	<u>\$ 36,131</u>	<u>\$ 361,960</u>	<u>\$ 2,155,468</u>
Liabilities and Fund Balances:					
Liabilities:					
Accounts payable and accrued liabilities	\$ 49,765	\$ 12,984	\$ 620	\$ 46,075	\$ 109,444
Advances from grantors	-	-	-	167,842	167,842
Due to other funds	164,372	82,308	-	-	246,680
Total liabilities	<u>214,137</u>	<u>95,292</u>	<u>620</u>	<u>213,917</u>	<u>523,966</u>
Fund Balances:					
Nonspendable:					
Prepaid items	-	79,204	-	-	79,204
Restricted:					
Stabilization by State statute	563,116	106,160	6,785	786	676,847
Restricted for economic and physical development	177,818	-	29,346	361,174	568,338
Restricted for cultural and recreational	-	117,383	-	-	117,383
Assigned:					
Assigned for subsequent year's expenditures	-	19,736	-	-	19,736
Assigned for cultural and recreational	-	598,668	-	-	598,668
Unassigned	(214,137)	-	-	(213,917)	(428,054)
Total fund balances	<u>526,797</u>	<u>921,151</u>	<u>35,511</u>	<u>148,043</u>	<u>1,631,502</u>
Total liabilities and fund balances	<u>\$ 740,934</u>	<u>\$ 1,016,443</u>	<u>\$ 36,131</u>	<u>\$ 361,960</u>	<u>\$ 2,155,468</u>

Schedule C-2

CITY OF GREENVILLE, NORTH CAROLINA

NONMAJOR SPECIAL REVENUE FUNDS

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

YEAR ENDED JUNE 30, 2016

	Community Development Fund	Sheppard Memorial Library	Housing Trust Fund	Centralized Grant	Total
Revenues:					
Restricted intergovernmental	\$ 984,106	\$ 963,104	\$ -	\$ 634,136	\$ 2,581,346
Investment earnings	-	1,985	-	-	1,985
Other revenues	33,564	197,141	1,110	111	231,926
Total revenues	<u>1,017,670</u>	<u>1,162,230</u>	<u>1,110</u>	<u>634,247</u>	<u>2,815,257</u>
Expenditures:					
Current:					
Cultural and recreational	-	2,316,243	-	-	2,316,243
Economic and physical development	1,252,789	-	16,138	639,043	1,907,970
Total expenditures	<u>1,252,789</u>	<u>2,316,243</u>	<u>16,138</u>	<u>639,043</u>	<u>4,224,213</u>
Revenues over (under) expenditures	<u>(235,119)</u>	<u>(1,154,013)</u>	<u>(15,028)</u>	<u>(4,796)</u>	<u>(1,408,956)</u>
Other Financing Sources (Uses):					
Transfers from other funds	235,561	1,162,192	-	69,444	1,467,197
Transfers to other funds	(9,960)	-	-	-	(9,960)
Total other financing sources (uses)	<u>225,601</u>	<u>1,162,192</u>	<u>-</u>	<u>69,444</u>	<u>1,457,237</u>
Net change in fund balances	(9,518)	8,179	(15,028)	64,648	48,281
Fund Balances:					
Fund balance – July 1,	536,315	912,972	50,539	83,395	1,583,221
Fund balance, end of year – June 30	<u>\$ 526,797</u>	<u>\$ 921,151</u>	<u>\$ 35,511</u>	<u>\$ 148,043</u>	<u>\$ 1,631,502</u>

Schedule C-3

CITY OF GREENVILLE, NORTH CAROLINA

COMMUNITY DEVELOPMENT AND HOME FUND

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

FROM INCEPTION AND YEAR ENDED JUNE 30, 2016

	<u>Project Authorization</u>	<u>Prior Years</u>	<u>Closed Projects</u>	<u>Current Year</u>	<u>Total</u>
Revenues:					
CDBG & Home Entitlement Program:					
Property owners matching fund	\$ -	\$ 42,570	\$ (42,570)	\$ -	\$ -
Federal grant, HUD	2,678,735	11,885,513	(11,885,513)	984,106	984,106
Consortium members	-	13,666	(13,666)	-	-
Loan payments	87,489	270,007	(270,007)	31,968	31,968
Interest income	-	25	(25)	-	-
Sale of acquired property	150,500	401,558	(401,558)	1,596	1,596
Total revenues	<u>2,916,724</u>	<u>12,613,339</u>	<u>(12,613,339)</u>	<u>1,017,670</u>	<u>1,017,670</u>
Expenditures:					
CDBG and Home Entitlement Program:					
Administration	785,644	2,622,614	(2,622,614)	336,039	336,039
Rehabilitation – third-party owned dwellings	1,111,191	4,799,048	(4,799,048)	526,125	526,125
Rehabilitation – rental	-	62,875	(62,875)	-	-
Outside agency funding	371,716	665,687	(665,687)	100,688	100,688
Acquisition dilapidated	165,544	400,609	(400,609)	29,987	29,987
Code enforcement	186,815	178,110	(178,110)	-	-
Small area revitalization	-	5,000	(5,000)	-	-
Demolition grants	27,553	103,443	(103,443)	19,950	19,950
Secondary mortgage	556,912	493,060	(493,060)	210,000	210,000
Economic Development Study, West Grn./Meadowbrook	241,344	238,549	(238,549)	30,000	30,000
Other expenses	-	58,010	(58,010)	-	-
Relocation	35,000	46,481	(46,481)	-	-
Contribution to other consortium members	166,217	3,684,208	(3,684,208)	-	-
Capital outlay	12,403	11,834	(11,834)	-	-
Total expenditures	<u>3,660,339</u>	<u>13,369,528</u>	<u>(13,369,528)</u>	<u>1,252,789</u>	<u>1,252,789</u>
Revenues over (under) expenditures	<u>(743,615)</u>	<u>(756,189)</u>	<u>756,189</u>	<u>(235,119)</u>	<u>(235,119)</u>
Other Financing Sources (Uses):					
Transfers in (out):					
Transfers from other funds	1,501,075	2,048,701	(2,048,701)	235,561	235,561
Transfers to other funds	(757,460)	(756,197)	756,197	(9,960)	(9,960)
Total other financing sources (uses)	<u>743,615</u>	<u>1,292,504</u>	<u>(1,292,504)</u>	<u>225,601</u>	<u>225,601</u>
Net change in fund balance	\$ -	\$ 536,315	\$ (536,315)	(9,518)	\$ (9,518)
Fund Balance:					
Beginning of year – July 1, as previously reported				536,315	
Restatement				-	
End of year – June 30				<u>\$ 526,797</u>	

Schedule C-4

CITY OF GREENVILLE, NORTH CAROLINA

SHEPPARD MEMORIAL LIBRARY

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

YEAR ENDED JUNE 30, 2016

	Budget	Actual	Variance Positive/ Negative
Revenues:			
Pitt County - operating	\$ 567,394	\$ 567,395	\$ 1
Town of Winterville	161,620	161,620	-
Town of Bethel	30,315	30,315	-
Pitt County for Town of Bethel and Winterville	12,000	12,000	-
State aid	191,774	191,774	-
Fees	128,775	131,661	2,886
Interest earnings	1,000	1,985	985
Housing authority	10,692	10,692	-
Miscellaneous	38,934	54,788	15,854
Total revenues	<u>1,142,504</u>	<u>1,162,230</u>	<u>19,726</u>
Expenditures:			
Current:			
Cultural and recreational:			
Salaries and benefits	1,450,653	1,410,732	39,921
Greenville Housing Authority	10,692	10,613	79
Other operating expenditures	407,264	349,772	57,492
Maintenance and repairs	225,087	238,972	(13,885)
Capital outlay	296,800	306,154	(9,354)
Total expenditures	<u>2,390,496</u>	<u>2,316,243</u>	<u>74,253</u>
Revenues over (under) expenditures	<u>(1,247,992)</u>	<u>(1,154,013)</u>	<u>93,979</u>
Other Financing Sources (Uses):			
Transfers in - City of Greenville-operating	1,162,192	1,162,192	-
Appropriated fund balance	85,800	-	85,800
Total other financing sources (uses)	<u>1,247,992</u>	<u>1,162,192</u>	<u>85,800</u>
Net change in fund balance	<u>\$ -</u>	<u>8,179</u>	<u>\$ 179,779</u>
Fund Balances:			
Beginning of year – July 1		<u>912,972</u>	
End of year – June 30		<u>\$ 921,151</u>	

Schedule C-5

CITY OF GREENVILLE, NORTH CAROLINA

HOUSING TRUST FUND

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

FROM INCEPTION AND YEAR ENDED JUNE 30, 2016

	<u>Project Authorization</u>	<u>Prior Years</u>	<u>Current Year</u>	<u>Total</u>
Revenues:				
Grants	\$ 178,500	\$ 178,576	\$ -	\$ 178,576
Investment earnings	12,472	12,473	-	12,473
Other revenues	31,003	36,323	1,110	37,433
Total revenues	<u>221,975</u>	<u>227,372</u>	<u>1,110</u>	<u>228,482</u>
Expenditures:				
Small area revitalization	19,332	19,979	-	19,979
Rehabilitation	221,113	215,374	-	215,374
Other expenditures	102,530	62,480	16,138	78,618
Total expenditures	<u>342,975</u>	<u>297,833</u>	<u>16,138</u>	<u>313,971</u>
Revenues over (under) expenditures	(121,000)	(70,461)	(15,028)	(85,489)
Other Financing Sources (Uses):				
Transfers from other funds	<u>121,000</u>	<u>121,000</u>	-	<u>121,000</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 50,539</u>	(15,028)	35,511
Fund Balance:				
Beginning of year – July 1			<u>50,539</u>	-
End of year – June 30			<u>\$ 35,511</u>	<u>\$ 35,511</u>

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Schedule C-6

CITY OF GREENVILLE, NORTH CAROLINA

CENTRALIZED GRANT PROJECT

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

FROM INCEPTION AND YEAR ENDED JUNE 30, 2016

	Project Authorization	Prior Years	Current Year	Total
Revenues:				
Federal and State grants	\$ 3,471,632	\$ 804,309	\$ 634,136	\$ 1,438,445
Investment income	-	1	-	1
Other revenue	-	2,100	111	2,211
Total revenues	<u>3,471,632</u>	<u>806,410</u>	<u>634,247</u>	<u>1,440,657</u>
Expenditures:				
Operating	2,656,187	867,201	234,635	1,101,836
Capital outlay	1,216,675	24,100	404,408	428,508
Total expenditures	<u>3,872,862</u>	<u>891,301</u>	<u>639,043</u>	<u>1,530,344</u>
Revenues over (under) expenditures	(401,230)	(84,891)	(4,796)	(89,687)
Other Financing Sources (Uses):				
Transfers from other funds	<u>401,230</u>	<u>168,286</u>	<u>69,444</u>	<u>237,730</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 83,395</u>	64,648	<u>\$ 148,043</u>
Fund Balance:				
Beginning of year – July 1			<u>83,395</u>	
End of year – June 30			<u>\$ 148,043</u>	

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JUNE 30, 2016

	Affordable Housing Project	Recreation and Parks Fund	Public Works Fund	Greenways Fund	Community Development Fund	IT Fund	Fire and Rescue Fund	Police Fund	Capital Reserve Fund	Total
Assets:										
Cash and cash equivalents	\$ 457,614	\$ 585,958	\$ 633,683	\$ 269,749	\$ 239,404	\$ 812,149	\$ -	\$ 73,003	\$ 2,097,475	\$ 5,169,035
Accounts receivable, net	301,864	-	240,139	41	49,422	15	-	-	-	591,481
Restricted cash and investments	-	1,376,938	2,177,760	-	53,433	-	-	-	-	3,608,131
Total assets	\$ 759,478	\$ 1,962,896	\$ 3,051,582	\$ 269,790	\$ 342,259	\$ 812,164	\$ -	\$ 73,003	\$ 2,097,475	\$ 9,368,647
Liabilities and Fund Balances:										
Liabilities:										
Accounts payable and accrued liabilities	\$ 33,804	\$ 2,507	\$ 45,908	\$ 13,697	\$ 98,990	\$ 19,073	\$ -	\$ -	\$ -	\$ 213,979
Advances from grantors	-	-	30,872	-	-	-	-	-	-	30,872
Due to other funds	-	-	-	-	-	-	-	-	-	-
Total liabilities	33,804	2,507	76,780	13,697	98,990	19,073	-	-	-	244,851
Deferred Inflows of Resources:										
Accounts receivable	-	-	233,642	-	-	-	-	-	-	233,642
Total deferred inflows of resources	-	-	233,642	-	-	-	-	-	-	233,642
Fund Balances:										
Nonspendable:										
Loans receivable	301,864	-	-	-	-	-	-	-	-	301,864
Restricted:										
Stabilization by State statute	-	-	6,497	41	49,422	15	-	-	-	55,975
Restricted for economic development	-	1,376,938	2,177,760	-	53,433	-	-	-	-	3,608,131
Committed:										
Committed for general government	-	-	-	-	-	793,076	-	-	-	793,076
Committed for cultural and recreational	-	-	-	256,093	-	-	-	-	-	256,093
Committed for public safety	-	-	-	-	-	-	-	73,003	-	73,003
Committed for economic development	423,810	583,451	556,903	-	243,269	-	-	-	-	1,807,433
Committed for capital outlays	-	-	-	-	-	-	-	-	2,097,475	2,097,475
Unassigned	-	-	-	(41)	(102,855)	-	-	-	-	(102,896)
Total fund balances	725,674	1,960,389	2,741,160	256,093	243,269	793,091	-	73,003	2,097,475	8,890,154
Total liabilities and fund balances	\$ 759,478	\$ 1,962,896	\$ 3,051,582	\$ 269,790	\$ 342,259	\$ 812,164	\$ -	\$ 73,003	\$ 2,097,475	\$ 9,368,647

CITY OF GREENVILLE, NORTH CAROLINA
NONMAJOR CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

YEAR ENDED JUNE 30, 2016

	Affordable Housing Project	Recreation and Parks Fund	Public Works Fund	Greenways Fund	Community Development Fund	IT Fund	Fire and Rescue Fund	Police Fund	Capital Reserve Fund	Total
Revenues:										
Restricted intergovernmental	\$ -	\$ 600,000	\$ 1,292,954	\$ 942,529	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 2,935,483
Other taxes and licenses	-	-	446,325	-	-	-	-	-	-	446,325
Investment earnings	-	114	1,352	-	451	-	-	-	549	2,466
Other revenues	20,956	-	-	-	31,870	-	-	-	-	52,826
Total revenues	20,956	600,114	1,740,631	942,529	132,321	-	-	-	549	3,437,100
Expenditures:										
Current:										
General government	-	-	-	-	-	681,313	-	-	-	681,313
Public safety	-	-	-	-	-	-	-	8,757	-	8,757
Cultural and recreational	-	-	-	1,077,370	-	-	-	-	-	1,077,370
Economic and physical development	61,265	1,262,252	4,661,908	-	425,831	-	-	-	-	6,411,256
Total expenditures	61,265	1,262,252	4,661,908	1,077,370	425,831	681,313	-	8,757	-	8,178,696
Revenues over (under) expenditures	(40,309)	(662,138)	(2,921,277)	(134,841)	(293,510)	(681,313)	-	(8,757)	549	(4,741,596)
Other Financing Sources (Uses):										
Bonds issued	-	2,096,100	-	-	-	-	-	-	-	2,096,100
Transfers from other funds	-	433,500	1,247,136	-	-	-	47,780	-	1,447,301	3,175,717
Transfer to other funds	-	-	-	-	-	-	-	-	(50,000)	(50,000)
Total other financing sources (uses)	-	2,529,600	1,247,136	-	-	-	47,780	-	1,397,301	5,221,817
Net change in fund balances	(40,309)	1,867,462	(1,674,141)	(134,841)	(293,510)	(681,313)	47,780	(8,757)	1,397,850	480,221
Fund Balances:										
Beginning of year – July 1,	765,983	92,927	4,723,499	390,934	536,779	1,474,404	(47,780)	81,760	699,625	8,718,131
as previously reported	-	-	(308,198)	-	-	-	-	-	-	(308,198)
Restatement	-	-	-	-	-	-	-	-	-	-
End of year – June 30	\$ 725,674	\$ 1,960,389	\$ 2,741,160	\$ 256,093	\$ 243,269	\$ 793,091	\$ -	\$ 73,003	\$ 2,097,475	\$ 8,890,154

Schedule D-3

CITY OF GREENVILLE, NORTH CAROLINA

AFFORDABLE HOUSING FUND

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

FROM INCEPTION AND YEAR ENDED JUNE 30, 2016

	Project Authorization	Prior Years	Closed Projects	Current Year	Total
Revenues:					
Interest earnings	\$ 180,500	\$ 190,930	\$ -	\$ -	\$ 190,930
Other revenues	492,100	658,951	-	20,085	679,036
Sale of property	1,706,000	1,806,866	-	871	1,807,737
Total revenues	<u>2,378,600</u>	<u>2,656,747</u>	<u>-</u>	<u>20,956</u>	<u>2,677,703</u>
Expenditures:					
Current:					
Affordable Housing:					
Affordable Housing Project	<u>3,903,600</u>	<u>3,416,239</u>	<u>-</u>	<u>61,265</u>	<u>3,477,504</u>
Total expenditures	<u>3,903,600</u>	<u>3,416,239</u>	<u>-</u>	<u>61,265</u>	<u>3,477,504</u>
Revenues over (under) expenditures	<u>(1,525,000)</u>	<u>(759,492)</u>	<u>-</u>	<u>(40,309)</u>	<u>(799,801)</u>
Other Financing Sources (Uses):					
Transfer from General Fund	525,000	525,000	-	-	525,000
Bonds issued	<u>1,000,000</u>	<u>1,000,475</u>	<u>-</u>	<u>-</u>	<u>1,000,475</u>
Total other financing sources (uses)	<u>1,525,000</u>	<u>1,525,475</u>	<u>-</u>	<u>-</u>	<u>1,525,475</u>
Revenues and other financing sources (uses) over (under) expenditures	<u>\$ -</u>	<u>\$ 765,983</u>	<u>\$ -</u>	<u>(40,309)</u>	<u>\$ 725,674</u>
Fund Balance:					
Beginning of year – July 1				<u>765,983</u>	
End of year – June 30				<u>\$ 725,674</u>	

Schedule D-4

CITY OF GREENVILLE, NORTH CAROLINA

RECREATION AND PARKS FUND

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

FROM INCEPTION AND YEAR ENDED JUNE 30, 2016

	Project Authorization	Prior Years	Closed Projects	Current Year	Total
Revenues:					
Restricted Intergovernmental:					
Federal, state, and local grants	\$ 1,350,000	\$ -	\$ -	\$ 600,000	\$ 600,000
Total restricted intergovernmental	<u>1,350,000</u>	<u>-</u>	<u>-</u>	<u>600,000</u>	<u>600,000</u>
Miscellaneous:					
Interest	-	-	-	114	114
Total miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>	<u>114</u>	<u>114</u>
Total revenues	<u>1,350,000</u>	<u>-</u>	<u>-</u>	<u>600,114</u>	<u>600,114</u>
Expenditures:					
Current:					
Recreation and Parks:					
Play Together Construction Grant	1,000,000	-	-	95,775	95,775
South Greenville Reconstruction	3,083,500	107,073	-	1,166,477	1,273,550
Total expenditures	<u>4,083,500</u>	<u>107,073</u>	<u>-</u>	<u>1,262,252</u>	<u>1,369,325</u>
Revenues over (under) expenditures	<u>(2,733,500)</u>	<u>(107,073)</u>	<u>-</u>	<u>(662,138)</u>	<u>(769,211)</u>
Other Financing Sources (Uses):					
Transfer from other Fund	633,500	200,000	-	433,500	633,500
Bonds issued	2,100,000	-	-	2,096,100	2,096,100
Total other financing sources (uses)	<u>2,733,500</u>	<u>200,000</u>	<u>-</u>	<u>2,529,600</u>	<u>2,729,600</u>
Revenues and other financing sources (uses) over (under) expenditures	<u>\$ -</u>	<u>\$ 92,927</u>	<u>\$ -</u>	<u>1,867,462</u>	<u>\$ 1,960,389</u>
Fund Balance:					
Beginning of year – July 1				<u>92,927</u>	
End of year – June 30				<u>\$ 1,960,389</u>	

Schedule D-5

CITY OF GREENVILLE, NORTH CAROLINA

PUBLIC WORKS CAPITAL PROJECT FUND

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

FROM INCEPTION AND YEAR ENDED JUNE 30, 2016

	Project Authorization	Prior Years	Closed Projects	Current Year	Total
Revenues:					
Restricted Intergovernmental:					
Federal, state, and local grants	\$ 13,977,723	\$ 4,239,081	\$ -	\$ 1,292,954	\$ 5,532,035
Total restricted intergovernmental	<u>13,977,723</u>	<u>4,239,081</u>	<u>-</u>	<u>1,292,954</u>	<u>5,532,035</u>
Miscellaneous:					
Other	20,500	149,017	-	-	149,017
Interest earnings	33,440	9,920	-	1,352	11,272
Occupany taxes	88,000	361,058	-	446,325	807,383
Total miscellaneous	<u>141,940</u>	<u>519,995</u>	<u>-</u>	<u>447,677</u>	<u>967,672</u>
 Total revenues	 <u>14,119,663</u>	 <u>4,759,076</u>	 <u>-</u>	 <u>1,740,631</u>	 <u>6,499,707</u>
Expenditures:					
Current:					
Public works:					
Street Improvement	3,788,000	1,214,543	-	1,552,090	2,766,633
CVA Expansion Phase III	4,688,000	3,043,268	-	1,533,432	4,576,700
GTAC Project	8,816,917	420,338	-	1,562,701	1,983,039
King George Bridge	504,999	814	-	13,685	14,499
Stantonsburg Road / 10th Street Connector	6,044,950	5,657,344	-	-	5,657,344
Thomas Langston Road Extension Project	3,980,847	3,623,774	-	-	3,623,774
Energy Efficiency Recovery Grant	502,600	216,892	-	-	216,892
Energy Savings Equipment	2,591,373	2,590,366	-	-	2,590,366
Pedestrian Crossing	210,761	-	-	-	-
Total expenditures	<u>31,128,447</u>	<u>16,767,339</u>	<u>-</u>	<u>4,661,908</u>	<u>21,429,247</u>
 Revenues over (under) expenditures	 <u>(17,008,784)</u>	 <u>(12,008,263)</u>	 <u>-</u>	 <u>(2,921,277)</u>	 <u>(14,929,540)</u>
Other Financing Sources (Uses):					
Transfer from other funds	5,595,608	5,292,850	-	1,247,136	6,539,986
Transfers to other funds	(275,000)	(275,000)	-	-	(275,000)
Long-term debt issued	6,791,373	6,791,372	-	-	6,791,372
Bonds issued	4,896,803	4,922,540	-	-	4,922,540
Total other financing sources (uses)	<u>17,008,784</u>	<u>16,731,762</u>	<u>-</u>	<u>1,247,136</u>	<u>17,978,898</u>
 Revenues and other financing sources (uses) over (under) expenditures	 <u>\$ -</u>	 <u>\$ 4,723,499</u>	 <u>\$ -</u>	 <u>(1,674,141)</u>	 <u>\$ 3,049,358</u>
Fund Balance:					
Beginning of year – July 1, as previously reported				4,723,499	-
Restatement				<u>(308,198)</u>	<u>(308,198)</u>
End of year – June 30				<u>\$ 2,741,160</u>	<u>\$ 2,741,160</u>

Schedule D-6

CITY OF GREENVILLE, NORTH CAROLINA

GREENWAYS FUND

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

FROM INCEPTION AND YEAR ENDED JUNE 30, 2016

	Project Authorization	Prior Years	Closed Projects	Current Year	Total
Revenues:					
Restricted Intergovernmental:					
Federal, state, and local grants	\$ 2,579,921	\$ 303,847	\$ -	\$ 942,529	\$ 1,246,376
Total restricted intergovernmental	<u>2,579,921</u>	<u>303,847</u>	<u>-</u>	<u>942,529</u>	<u>1,246,376</u>
Miscellaneous:					
Donations	-	50,000	-	-	50,000
Total miscellaneous	<u>-</u>	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>50,000</u>
Total revenues	<u>2,579,921</u>	<u>353,847</u>	<u>-</u>	<u>942,529</u>	<u>1,296,376</u>
Expenditures:					
Current:					
Greenways:					
Green Mill Greenway	3,298,446	743,758	-	1,077,370	1,821,128
Total expenditures	<u>3,298,446</u>	<u>743,758</u>	<u>-</u>	<u>1,077,370</u>	<u>1,821,128</u>
Revenues over (under) expenditures	<u>(718,525)</u>	<u>(389,911)</u>	<u>-</u>	<u>(134,841)</u>	<u>(524,752)</u>
Other Financing Sources (Uses):					
Transfer from other funds	718,525	780,845	-	-	780,845
Transfer to other funds	-	-	-	-	-
Total other financing sources (uses)	<u>718,525</u>	<u>780,845</u>	<u>-</u>	<u>-</u>	<u>780,845</u>
Revenues and other financing sources (uses) over (under) expenditures	<u>\$ -</u>	<u>\$ 390,934</u>	<u>\$ -</u>	<u>(134,841)</u>	<u>\$ 256,093</u>
Fund Balance:					
Beginning of year – July 1				<u>390,934</u>	
End of year – June 30				<u>\$ 256,093</u>	

Schedule D-7

CITY OF GREENVILLE, NORTH CAROLINA

COMMUNITY DEVELOPMENT FUND

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

FROM INCEPTION AND YEAR ENDED JUNE 30, 2016

	Project Authorization	Prior Years	Closed Projects	Current Year	Total
Revenues:					
Restricted Intergovernmental:					
Federal, state, and local grants	\$ 132,500	\$ 40,162	\$ -	\$ 100,000	\$ 140,162
Total restricted intergovernmental	<u>132,500</u>	<u>40,162</u>	<u>-</u>	<u>100,000</u>	<u>140,162</u>
Miscellaneous:					
Other	594,652	431,062	-	31,870	462,932
Sales and services	393,749	521,231	-	-	521,231
Interest earnings	399,640	405,847	-	451	406,298
Total miscellaneous	<u>1,388,041</u>	<u>1,358,140</u>	<u>-</u>	<u>32,321</u>	<u>1,390,461</u>
Total revenues	<u>1,520,541</u>	<u>1,398,302</u>	<u>-</u>	<u>132,321</u>	<u>1,530,623</u>
Expenditures:					
Current:					
Community Development:					
Uptown Parking Deck	5,194,153	5,026,007	-	49,482	5,075,489
Center City Revitalization	5,169,917	4,969,029	-	128,397	5,097,426
GUC Energy Improvement	100,000	-	-	41,905	41,905
Energy Efficiency Revolving Loan	275,000	197,924	-	53,132	251,056
West Greenville Revitalization	6,102,764	5,989,856	-	152,915	6,142,771
Total expenditures	<u>16,841,834</u>	<u>16,182,816</u>	<u>-</u>	<u>425,831</u>	<u>16,608,647</u>
Revenues over (under) expenditures	<u>(15,321,293)</u>	<u>(14,784,514)</u>	<u>-</u>	<u>(293,510)</u>	<u>(15,078,024)</u>
Other Financing Sources (Uses):					
Transfers to other funds	(160,500)	(160,500)	-	-	(160,500)
Transfers from other funds	435,500	435,500	-	-	435,500
Premium received on debt issue	48,747	48,747	-	-	48,747
Long term debt issued	4,997,546	4,997,546	-	-	4,997,546
Bonds issued	10,000,000	10,000,000	-	-	10,000,000
Total other financing sources (uses)	<u>15,321,293</u>	<u>15,321,293</u>	<u>-</u>	<u>-</u>	<u>15,321,293</u>
Revenues and other financing sources (uses) over (under) expenditures	<u>\$ -</u>	<u>\$ 536,779</u>	<u>\$ -</u>	<u>(293,510)</u>	<u>\$ 243,269</u>
Fund Balance:					
Beginning of year – July 1				<u>536,779</u>	
End of year – June 30				<u>\$ 243,269</u>	

Schedule D-8

CITY OF GREENVILLE, NORTH CAROLINA

IT CAPITAL PROJECTS FUND

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

FROM INCEPTION AND YEAR ENDED JUNE 30, 2016

	<u>Project Authorization</u>	<u>Prior Years</u>	<u>Closed Projects</u>	<u>Current Year</u>	<u>Total</u>
Expenditures:					
Current:					
IT:					
ERP	\$ 2,500,000	\$ 1,025,596	\$ -	\$ 681,313	\$ 1,706,909
Total expenditures	<u>2,500,000</u>	<u>1,025,596</u>	<u>-</u>	<u>681,313</u>	<u>1,706,909</u>
Revenues over (under) expenditures	<u>(2,500,000)</u>	<u>(1,025,596)</u>	<u>-</u>	<u>(681,313)</u>	<u>(1,706,909)</u>
Other Financing Sources (Uses):					
Transfer from other funds	<u>2,500,000</u>	<u>2,500,000</u>	<u>-</u>	<u>-</u>	<u>2,500,000</u>
Total other financing sources (uses)	<u>2,500,000</u>	<u>2,500,000</u>	<u>-</u>	<u>-</u>	<u>2,500,000</u>
Revenues and other financing sources (uses) over (under) expenditures	<u>\$ -</u>	<u>\$ 1,474,404</u>	<u>\$ -</u>	<u>(681,313)</u>	<u>\$ 793,091</u>
Fund Balance:					
Beginning of year – July 1				<u>1,474,404</u>	
End of year – June 30				<u>\$ 793,091</u>	

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Schedule D-9

CITY OF GREENVILLE, NORTH CAROLINA

FIRE AND RESCUE CAPITAL PROJECTS FUND

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

FROM INCEPTION AND YEAR ENDED JUNE 30, 2016

	Project Authorization	Prior Years	Closed Projects	Current Year	Total
Revenues:					
Restricted Intergovernmental:					
Federal, state, and local grants	\$ 600,000	\$ 600,000	\$ -	\$ -	\$ 600,000
Total restricted intergovernmental	<u>600,000</u>	<u>600,000</u>	<u>-</u>	<u>-</u>	<u>600,000</u>
Total revenues	<u>600,000</u>	<u>600,000</u>	<u>-</u>	<u>-</u>	<u>600,000</u>
Expenditures:					
Current:					
Fire and Rescue:					
Emergency Operations Center	1,096,842	1,096,480	-	-	1,096,480
Total expenditures	<u>1,096,842</u>	<u>1,096,480</u>	<u>-</u>	<u>-</u>	<u>1,096,480</u>
Revenues over (under) expenditures	<u>(496,842)</u>	<u>(496,480)</u>	<u>-</u>	<u>-</u>	<u>(496,480)</u>
Other Financing Sources (Uses):					
Transfer from other funds	496,842	448,700	-	47,780	496,480
Total other financing sources (uses)	<u>496,842</u>	<u>448,700</u>	<u>-</u>	<u>47,780</u>	<u>496,480</u>
Revenues and other financing sources (uses) over (under) expenditures	<u>\$ -</u>	<u>\$ (47,780)</u>	<u>\$ -</u>	<u>47,780</u>	<u>\$ -</u>
Fund Balance:					
Beginning of year – July 1				<u>(47,780)</u>	
End of year – June 30				<u>\$ -</u>	

CITY OF GREENVILLE, NORTH CAROLINA

Schedule D-10

POLICE CAPITAL PROJECTS FUND

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

FROM INCEPTION AND YEAR ENDED JUNE 30, 2016

	<u>Project Authorization</u>	<u>Prior Years</u>	<u>Closed Projects</u>	<u>Current Year</u>	<u>Total</u>
Revenues:					
Restricted Intergovernmental:					
Federal, state, and local grants	\$ -	\$ -	\$ -	\$ -	\$ -
Total restricted intergovernmental	-	-	-	-	-
Miscellaneous:					
Other	-	120	-	-	120
Interest earnings	-	6,184	-	-	6,184
Total miscellaneous	-	6,304	-	-	6,304
 Total revenues	 -	 6,304	 -	 -	 6,304
Expenditures:					
Current:					
Police:					
New Technology for Public Safety	3,484,000	2,646,614	-	8,757	2,655,371
Police Storage Facility	1,500,000	-	-	-	-
Total expenditures	4,984,000	2,646,614	-	8,757	2,655,371
 Revenues over (under) expenditures	 (4,984,000)	 (2,640,310)	 -	 (8,757)	 (2,649,067)
Other Financing Sources (Uses):					
Bond proceeds	1,500,000	-	-	-	-
Transfer from other funds	3,484,000	3,484,000	-	-	3,484,000
Transfer to other funds	-	(761,930)	-	-	(761,930)
Total other financing sources (uses)	4,984,000	2,722,070	-	-	2,722,070
 Revenues and other financing sources (uses) over (under) expenditures	 \$ -	 \$ 81,760	 \$ -	 (8,757)	 \$ 73,003
Fund Balance:					
Beginning of year – July 1				81,760	
End of year – June 30				\$ 73,003	

CITY OF GREENVILLE, NORTH CAROLINA

Schedule D-14

CAPITAL RESERVE FUND

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

YEAR ENDED JUNE 30, 2016

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive/ Negative</u>
Revenues:			
Investment earnings	\$ -	\$ 549	\$ 549
Total revenues	<u>-</u>	<u>549</u>	<u>549</u>
Revenues over (under) expenditures	<u>-</u>	<u>549</u>	<u>549</u>
Other Financing Sources (Uses):			
Appropriated fund balance	50,000	-	(50,000)
Increase in reserve	(1,447,301)	-	1,447,301
Transfers from other funds	1,447,301	1,447,301	-
Transfers to other funds	(50,000)	(50,000)	-
Total other financing sources (uses)	<u>-</u>	<u>1,397,301</u>	<u>1,397,301</u>
Net change in fund balance	<u>\$ -</u>	<u>1,397,850</u>	<u>\$ 1,397,850</u>
Fund Balance:			
Beginning of year – July 1		<u>699,625</u>	
End of year – July 1		<u>\$ 2,097,475</u>	

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Schedule E-1

CITY OF GREENVILLE, NORTH CAROLINA

NONMAJOR DEBT SERVICE FUND

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

YEAR ENDED JUNE 30, 2016

	Budget	Actual	Variance Positive/ Negative
Revenues:			
Other taxes	\$ 685,181	\$ 520,822	\$ (164,359)
Investment earnings	-	4,163	4,163
Total revenues	<u>685,181</u>	<u>524,985</u>	<u>(160,196)</u>
Expenditures:			
Current:			
Principal retirement	13,790,808	3,808,442	9,982,366
Interest and fees	<u>1,164,369</u>	<u>871,158</u>	<u>293,211</u>
Total expenditures	<u>14,955,177</u>	<u>4,679,600</u>	<u>10,275,577</u>
Revenues over (under) expenditures	<u>(14,269,996)</u>	<u>(4,154,615)</u>	<u>10,115,381</u>
Other Financing Sources (Uses):			
Appropriated fund balance	32,500	-	(32,500)
Transfers from other funds	4,289,996	4,281,286	(8,710)
Transfers to other funds	(102,500)	(102,500)	-
Refunding debt issued	10,050,000	6,185,392	(3,864,608)
Payments to escrow agent	-	(6,248,200)	(6,248,200)
Total other financing sources (uses)	<u>14,269,996</u>	<u>4,115,978</u>	<u>(10,154,018)</u>
Net change in fund balance	<u>\$ -</u>	<u>(38,637)</u>	<u>\$ (38,637)</u>
Fund Balance:			
Beginning of year – July 1		<u>392,698</u>	
End of year – June 30		<u>\$ 354,061</u>	

Schedule F-1

CITY OF GREENVILLE, NORTH CAROLINA

ELECTRIC OPERATING FUND – MAJOR ENTERPRISE FUND

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

YEAR ENDED JUNE 30, 2016

WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 2015

	2016		Variance Positive/ Negative	2015
	Budget	Actual		Actual
Revenues:				
Operating Revenues:				
Rates and charges	\$ 180,957,143	\$ 177,785,263	\$ (3,171,880)	\$ 196,828,376
Fees and charges	1,312,993	1,499,960	186,967	1,221,977
U.G. temp service charges	133,206	170,695	37,489	119,537
Miscellaneous	679,143	710,641	31,498	822,672
Total operating revenues	<u>183,082,485</u>	<u>180,166,559</u>	<u>(2,915,926)</u>	<u>198,992,562</u>
Non-Operating Revenues:				
Interest on investments	164,581	170,725	6,144	162,186
Miscellaneous	1,150,377	1,765,528	615,151	718,587
Total non-operating revenues	<u>1,314,958</u>	<u>1,936,253</u>	<u>621,295</u>	<u>880,773</u>
Total revenues	<u>184,397,443</u>	<u>182,102,812</u>	<u>(2,294,631)</u>	<u>199,873,335</u>
Expenditures:				
Electric Fund:				
Maintenance and repairs		1,553,476		3,168,777
Other operating expenses		153,000,843		183,082,984
Capital outlay		4,482,944		5,906,099
Debt service		3,352,378		3,408,847
Total expenditures	<u>168,581,219</u>	<u>162,389,641</u>	<u>6,191,578</u>	<u>195,566,707</u>
Excess of revenues over (under) expenditures	<u>15,816,224</u>	<u>19,713,171</u>	<u>3,896,947</u>	<u>4,306,628</u>
Other Financing Sources (Uses):				
Revenue bonds issued	283,776	329,114	45,338	-
Intrafund transfers	(16,100,000)	(17,600,000)	(1,500,000)	(4,000,000)
Total other financing sources (uses)	<u>(15,816,224)</u>	<u>(17,270,886)</u>	<u>(1,454,662)</u>	<u>(4,000,000)</u>
Revenues and other financing sources over expenditures and other financing uses	<u>\$ -</u>	<u>\$ 2,442,285</u>	<u>\$ 2,442,285</u>	<u>\$ 306,628</u>
Reconciliation to full accrual basis from modified accrual basis:				
Revenues over expenditures		<u>\$ 2,442,285</u>		<u>\$ 306,628</u>
Budgetary appropriations – capital		4,482,944		5,906,099
Budgetary appropriations – debt principal		2,420,378		2,745,501
Depreciation		(7,978,297)		(7,677,763)
Debt issued		(329,114)		-
Amortization of bond premium and discount		9,726		10,024
Amortization of deferred loss on refundings		(45,428)		(45,784)
Capitalization of bond interest		37,047		-
Changes in accrued interest payable		17,895		19,050
Changes in unrealized gains/losses on investments		4,213		(7,999)
Intra-fund transfers		17,600,000		4,000,000
Changes in OPEB liability		(300,137)		(267,837)
Changes in net pension asset		(1,111,749)		1,111,749
Changes in deferred outflows for pensions		(62,427)		50,985
Changes in net pension liability		(770,836)		2,270,254
Changes in deferred inflows for pensions		2,308,959		(2,709,604)
Revenue recognized in Rate Stabilization Fund		26,994		-

Schedule F-1

CITY OF GREENVILLE, NORTH CAROLINA
ELECTRIC OPERATING FUND – MAJOR ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENDITURES – BUDGET AND ACTUAL (NON-GAAP) –

YEAR ENDED JUNE 30, 2016
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 2015

	2016		Variance Positive/ Negative	2015
	Budget	Actual		Actual
Revenue recognized in capital projects		(28,810)		575,866
Total reconciling items		16,281,358		5,980,541
Changes in net position		\$ 18,723,643		\$ 6,287,169

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Schedule F-2

CITY OF GREENVILLE, NORTH CAROLINA

WATER OPERATING FUND – MAJOR ENTERPRISE FUND

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

YEAR ENDED JUNE 30, 2016

WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 2015

	2016		Variance Positive/ Negative	2015
	Budget	Actual		Actual
Revenues:				
Operating Revenues:				
Rates and charges	\$ 17,697,267	\$ 17,792,061	\$ 94,794	\$ 16,753,280
Fees and charges	340,713	336,621	(4,092)	274,387
U.G. and temporary service charges	4,000	3,900	(100)	2,900
Miscellaneous	96,015	97,450	1,435	96,915
Total operating revenues	<u>18,137,995</u>	<u>18,230,032</u>	<u>92,037</u>	<u>17,127,482</u>
Non-Operating Revenues:				
Interest on investments	47,691	51,616	3,925	42,867
Miscellaneous	147,117	162,296	15,179	169,212
Total non-operating revenues	<u>194,808</u>	<u>213,912</u>	<u>19,104</u>	<u>212,079</u>
Total revenues	<u>18,332,803</u>	<u>18,443,944</u>	<u>111,141</u>	<u>17,339,561</u>
Expenditures:				
Maintenance and repairs		1,293,547		1,256,544
Other operating expenses		9,977,890		10,212,893
Capital outlay		761,075		867,400
Debt service		3,779,719		3,980,024
Total expenditures	<u>17,045,523</u>	<u>15,812,231</u>	<u>1,233,292</u>	<u>16,316,861</u>
Excess of revenues over (under) expenditures	<u>1,287,280</u>	<u>2,631,713</u>	<u>1,344,433</u>	<u>1,022,700</u>
Other Financing Sources (Uses):				
Revenue bonds issued	112,720	158,228	45,508	-
Intra-fund transfers	(1,400,000)	(1,900,000)	350,000	(300,000)
Total other financing sources (uses)	<u>(1,287,280)</u>	<u>(1,741,772)</u>	<u>395,508</u>	<u>(300,000)</u>
Revenues and other financing sources over expenditures and other financing uses	<u>\$ -</u>	<u>\$ 889,941</u>	<u>\$ 1,739,941</u>	<u>\$ 722,700</u>
Reconciliation to full accrual basis from modified accrual basis:				
Revenues over expenditures		\$ 889,941		\$ 722,700
Budgetary appropriations – capital		761,075		867,400
Budgetary appropriations – debt principal		2,668,804		2,910,306
Depreciation		(3,962,590)		(3,892,751)
Debt issued		(158,228)		-
Amortization of bond premium and discount		56,831		62,695
Amortization of deferred loss on refundings		(63,948)		(70,872)
Capitalization of bond interest		3,557		-
Intra-fund transfers		1,900,000		300,000
Changes in accrued interest payable		73,190		35,403
Changes in unrealized gains/losses on investments		453		(664)
Changes in OPEB liability		(127,887)		(115,010)
Changes in net pension asset		(489,601)		489,601
Changes in deferred outflows for pensions		47,095		22,454
Changes in net pension liability		(413,619)		999,793
Changes in deferred inflows for pensions		978,297		(1,193,278)
Revenue recognized in capital projects		196,145		170,831
Total reconciling items		<u>1,469,574</u>		<u>585,908</u>
Changes in net position		<u>\$ 2,359,515</u>		<u>\$ 1,308,608</u>

Schedule F-3

CITY OF GREENVILLE, NORTH CAROLINA

SEWER OPERATING FUND – MAJOR ENTERPRISE FUND

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

YEAR ENDED JUNE 30, 2016

WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 2015

	2016		Variance Positive/ Negative	2015
	Budget	Actual		Actual
Revenues:				
Operating Revenues:				
Rates and charges	\$ 20,377,940	\$ 20,835,158	\$ 457,218	\$ 18,896,038
Fees and charges	334,822	337,938	3,116	280,526
Miscellaneous	100,159	105,693	5,534	111,569
Total operating revenues	<u>20,812,921</u>	<u>21,278,789</u>	<u>465,868</u>	<u>19,288,133</u>
Non-Operating Revenues:				
Interest on investments	32,409	34,585	2,176	31,999
Miscellaneous	39,225	82,481	43,256	50,805
Total non-operating revenues	<u>71,634</u>	<u>117,066</u>	<u>45,432</u>	<u>82,804</u>
Total revenues	<u>20,884,555</u>	<u>21,395,855</u>	<u>511,300</u>	<u>19,370,937</u>
Expenditures:				
Sewer Fund:				
Maintenance and repairs		1,580,606		1,389,641
Other operating expenses		9,777,806		9,878,639
Capital outlay		774,018		988,308
Debt service		6,473,115		6,367,411
Total expenditures	<u>19,830,038</u>	<u>18,605,545</u>	<u>1,224,493</u>	<u>18,623,999</u>
Excess of revenues over (under) expenditures	<u>1,054,517</u>	<u>2,790,310</u>	<u>1,735,793</u>	<u>746,938</u>
Other Financing Sources (Uses):				
Revenue bonds issued	145,483	206,761	-	-
Intra-fund transfers	(4,200,000)	(4,700,000)	(500,000)	(300,000)
Appropriated fund balance	3,000,000	-	(3,000,000)	-
Total other financing sources (uses)	<u>(1,054,517)</u>	<u>(4,493,239)</u>	<u>(3,500,000)</u>	<u>(300,000)</u>
Revenues and other financing sources over expenditures and other financing uses	<u>\$ -</u>	<u>\$ (1,702,929)</u>	<u>\$ (1,764,207)</u>	<u>\$ 446,938</u>
Reconciliation to full accrual basis from modified accrual basis:				
Revenues over (under) expenditures		<u>\$ (1,702,929)</u>		<u>\$ 446,938</u>
Budgetary appropriations – capital		774,018		988,308
Budgetary appropriations – debt principal		4,526,960		4,646,312
Depreciation		(5,028,068)		(4,863,901)
Debt issued		(206,761)		-
Amortization of bond premium and discount		28,620		28,620
Amortization of deferred loss on refundings		(42,324)		(42,324)
Capitalization of bond interest		7,697		-
Changes in accrued interest payable		88,290		8,988
Changes in unrealized gains/losses on investments		664		(730)
Intra-fund transfers		4,700,000		300,000
Changes in OPEB liability		(127,556)		(112,806)
Changes in net pension asset		(466,593)		466,593
Changes in deferred outflows for pensions		45,523		21,398
Changes in net pension liability		(394,818)		952,809
Changes in deferred inflows for pensions		931,992		(1,137,201)
Revenue recognized in capital projects		213,936		222,690
Total reconciling items		<u>5,051,580</u>		<u>1,478,756</u>
Changes in net position		<u>\$ 3,348,651</u>		<u>\$ 1,925,694</u>

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Schedule F-4

CITY OF GREENVILLE, NORTH CAROLINA

GAS OPERATING FUND – MAJOR ENTERPRISE FUND

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

YEAR ENDED JUNE 30, 2016

WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 2015

	2016			2015
	Budget	Actual	Variance Positive/ Negative	Actual
Revenues:				
Operating Revenues:				
Rates and charges	\$ 32,893,100	\$ 27,221,435	\$ (5,671,665)	\$ 36,342,568
Fees and charges	139,365	129,310	(10,055)	139,335
Miscellaneous	96,568	182,283	85,715	96,432
Total operating revenues	<u>33,129,033</u>	<u>27,533,028</u>	<u>(5,596,005)</u>	<u>36,578,335</u>
Non-Operating Revenues:				
Interest on investments	80,712	69,295	(11,417)	74,173
Miscellaneous	52,088	150,685	98,597	109,851
Total non-operating revenues	<u>132,800</u>	<u>219,980</u>	<u>87,180</u>	<u>184,024</u>
Total revenues	<u>33,261,833</u>	<u>27,753,008</u>	<u>(5,508,825)</u>	<u>36,762,359</u>
Expenditures:				
Gas Fund:				
Maintenance and repairs		181,754		548,509
Other operating expenses		25,137,377		30,760,014
Capital outlay		1,093,207		1,417,650
Debt service		1,449,843		1,391,034
Total expenditures	<u>33,373,591</u>	<u>27,862,181</u>	<u>5,511,410</u>	<u>34,117,207</u>
Excess of revenues over (under) expenditures	<u>(111,758)</u>	<u>(109,173)</u>	<u>2,585</u>	<u>2,645,152</u>
Other Financing Sources (Uses):				
Revenue bonds issued	111,758	119,302	-	-
Intrafund transfers	(6,250,000)	(6,250,000)	-	(1,500,000)
Appropriated fund balance	6,250,000	-	6,250,000	-
Total other financing sources (uses)	<u>111,758</u>	<u>(6,130,698)</u>	<u>6,250,000</u>	<u>(1,498,200)</u>
Revenues and other financing sources over expenditures and other financing uses	<u>\$ -</u>	<u>\$ (6,239,871)</u>	<u>\$ 6,252,585</u>	<u>\$ 1,146,952</u>
Reconciliation to Full Accrual Basis From Modified Accrual Basis:				
Revenues over (under) expenditures		<u>\$ (6,239,871)</u>		<u>\$ 1,146,952</u>
Budgetary appropriations – capital		1,093,207		1,417,650
Budgetary appropriations – debt principal		1,127,174		1,174,310
Depreciation		(1,692,607)		(1,705,787)
Debt issued		(119,302)		-
Amortization of bond premium and discount		7,351		7,351
Capitalization of bond interest		17,645		-
Amortization of deferred loss on refundings		(34,713)		(34,713)
Changes in accrued interest payable		(3,710)		9,777
Changes in unrealized gains/losses on investments		1,707		(5,233)
Intrafund transfers		6,250,000		1,500,000
Changes in OPEB liability		(114,319)		(99,661)
Changes in net pension asset		(413,002)		413,002
Changes in deferred outflows for pensions		(8,649)		18,941
Changes in net pension liability		(300,814)		843,373
Changes in deferred inflows for pensions		850,238		(1,006,587)
Revenue recognized in capital projects		(758)		13,201
Total reconciling items		<u>6,659,448</u>		<u>2,545,624</u>
Changes in net position		<u>\$ 419,577</u>		<u>\$ 3,692,576</u>

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

Schedule F-5

JUNE 30, 2016

	<u>Public Transportation Fund</u>	<u>Stormwater Utility Fund</u>	<u>Sanitation Fund</u>	<u>Total</u>
Assets:				
Current Assets:				
Cash and cash equivalents	\$ 200,341	\$ 3,556,875	\$ 1,293,291	\$ 5,050,507
Accounts receivable, net	487,611	755,871	1,108,972	2,352,454
Due from other governments	375,409	-	-	375,409
Prepaid items	350	-	18,615	18,965
Restricted cash, cash equivalents, and investments	-	-	433,164	433,164
Total current assets	<u>1,063,711</u>	<u>4,312,746</u>	<u>2,854,042</u>	<u>8,230,499</u>
Non-Current Assets:				
Land and construction in progress	-	1,759,980	-	1,759,980
Other capital assets, net of depreciation	<u>1,559,132</u>	<u>7,781,220</u>	-	<u>9,340,352</u>
Total non-current assets	<u>1,559,132</u>	<u>9,541,200</u>	-	<u>11,100,332</u>
Total assets	<u>2,622,843</u>	<u>13,853,946</u>	<u>2,854,042</u>	<u>19,330,831</u>
Deferred outflows of resources	<u>51,467</u>	<u>136,479</u>	<u>128,667</u>	<u>316,613</u>
Liabilities:				
Current Liabilities:				
Accounts payable and accrued liabilities	81,248	90,179	301,810	473,237
Due to other funds	-	1,027,753	-	1,027,753
Due to other governments	-	98,759	-	98,759
Current portion of compensated absences	22,073	-	127,140	149,213
Current maturities of long-term debt	-	344,162	157,142	501,304
Total current liabilities	<u>103,321</u>	<u>1,560,853</u>	<u>586,092</u>	<u>2,250,266</u>
Non-Current Liabilities:				
Net pension liability	63,718	63,717	159,294	286,729
Non-current portion of compensated absences	9,460	-	54,488	63,948
Non-current portion of other post-employment benefits	391,457	432,663	1,071,356	1,895,476
Non-current portion of long-term debt	-	3,493,528	801,430	4,294,958
Total non-current liabilities	<u>464,635</u>	<u>3,989,908</u>	<u>2,086,568</u>	<u>6,541,111</u>
Total liabilities	<u>567,956</u>	<u>5,550,761</u>	<u>2,672,660</u>	<u>8,791,377</u>
Deferred inflow of resources	<u>46,226</u>	<u>46,227</u>	<u>115,567</u>	<u>208,020</u>
Net Position:				
Net investment in capital assets	1,559,132	5,788,522	-	7,347,654
Unrestricted	<u>500,996</u>	<u>2,604,915</u>	<u>194,482</u>	<u>3,300,393</u>
Total net position	<u>\$ 2,060,128</u>	<u>\$ 8,393,437</u>	<u>\$ 194,482</u>	<u>\$ 10,648,047</u>

Schedule F-6

CITY OF GREENVILLE, NORTH CAROLINA

NONMAJOR ENTERPRISE FUNDS

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

YEAR ENDED JUNE 30, 2016

	Public Transportation Fund	Stormwater Utility Fund	Sanitation Fund	Total
Operating Revenues:				
Changes for services	\$ 281,057	\$ 4,904,736	\$ 7,374,479	\$ 12,560,272
Other operating revenues	2,759	-	85,453	88,212
Total operating revenue	<u>283,816</u>	<u>4,904,736</u>	<u>7,459,932</u>	<u>12,648,484</u>
Operating Expenses:				
Administrative and general	124,998	-	-	124,998
Operations and maintenance	1,787,777	2,242,980	6,090,434	10,121,191
Depreciation and amortization	217,010	152,755	-	369,765
Total operating expenses	<u>2,129,785</u>	<u>2,395,735</u>	<u>6,090,434</u>	<u>10,615,954</u>
Operating income (loss)	<u>(1,845,969)</u>	<u>2,509,001</u>	<u>1,369,498</u>	<u>2,032,530</u>
Non-Operating Revenues (Expenses):				
Investment earnings	-	-	76	76
Loss on disposal of capital assets	-	(6,604)	-	(6,604)
Bond issuance costs	-	(31,147)	-	(31,147)
Interest expense	-	(92,371)	(24,443)	(116,814)
Total non-operating revenue (expenses)	<u>-</u>	<u>(130,122)</u>	<u>(24,367)</u>	<u>(154,489)</u>
Income (Loss) Before Contributions and Transfers	<u>(1,845,969)</u>	<u>2,378,879</u>	<u>1,345,131</u>	<u>1,878,041</u>
Transfers In (Out) and Capital Contributions:				
Capital contributions	1,642,200	479,059	-	2,121,259
Transfers to other funds	-	-	(58,942)	(58,942)
Transfers from other funds	712,963	479	-	713,442
Total transfers in (out) and capital contributions:	<u>2,355,163</u>	<u>479,538</u>	<u>(58,942)</u>	<u>2,775,759</u>
Change in net position	<u>509,194</u>	<u>2,858,417</u>	<u>1,286,189</u>	<u>4,653,800</u>
Net position, beginning of year – July 1, previously reported	1,557,645	5,266,603	(1,091,588)	5,732,660
Restatement	(6,711)	268,417	(119)	261,587
Net position, beginning of year – July 1, as restated	<u>1,550,934</u>	<u>5,535,020</u>	<u>(1,091,707)</u>	<u>5,994,247</u>
Net position, end of year – June 30	<u>\$ 2,060,128</u>	<u>\$ 8,393,437</u>	<u>\$ 194,482</u>	<u>\$ 10,648,047</u>

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

Schedule F-7

YEAR ENDED JUNE 30, 2016

	Public Transportation Fund	Stormwater Utility Fund	Sanitation Fund	Total
Cash Flows From Operating Activities:				
Cash received from customers	\$ (196,101)	\$ 4,806,064	\$ 7,516,287	\$ 12,126,250
Cash paid to vendors	(635,532)	(920,155)	(3,106,110)	(4,661,797)
Cash paid to employees	(1,241,105)	(1,334,828)	(2,996,754)	(5,572,687)
Net cash provided (used) by operating activities	<u>(2,072,738)</u>	<u>2,551,081</u>	<u>1,413,423</u>	<u>1,891,766</u>
Cash From Non-Capital Financing Activities:				
Repayment of principal of long-term debt	-	-	(96,428)	(96,428)
Proceeds from issuance of debt	-	-	425,000	425,000
Repayments to/from other funds	-	1,027,753	-	1,027,753
Transfers from other funds	712,963	479	-	713,442
Transfers to other funds	-	-	(58,942)	(58,942)
Net cash provided (used) by non-capital financing activities	<u>712,963</u>	<u>1,028,232</u>	<u>269,630</u>	<u>2,010,825</u>
Cash From Capital and Related Financing Activities:				
Repayment of principal of long-term debt	-	(175,300)	-	(175,300)
Proceeds from issuance of debt	-	-	-	-
Interest and other financing costs	-	(208,530)	(24,443)	(232,973)
Capital contributions	1,266,791	91,819	-	1,358,610
Acquisition and construction of capital assets	(400,438)	(1,687,720)	-	(2,088,158)
Net cash provided (used) by capital and related financing activities	<u>866,353</u>	<u>(1,979,731)</u>	<u>(24,443)</u>	<u>(1,137,821)</u>
Cash From Investing Activities:				
Interest received on investments	-	-	76	76
Net cash provided by investing activities	<u>-</u>	<u>-</u>	<u>76</u>	<u>76</u>
Net increase (decrease) in cash and cash equivalents	(493,422)	1,599,582	1,658,686	2,764,846
Cash and Cash Equivalents:				
Beginning of year – July 1	693,763	1,957,293	67,769	2,718,825
End of year – June 30	<u>\$ 200,341</u>	<u>\$ 3,556,875</u>	<u>\$ 1,726,455</u>	<u>\$ 5,483,671</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:				
Operating income (loss)	(1,845,969)	2,509,001	1,369,498	2,032,530
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	217,010	152,755	-	369,765
Change in assets and liabilities:				
(Increase) decrease in accounts receivable	(479,917)	(98,672)	56,355	(522,234)
Decrease in pension asset	87,104	130,657	217,761	435,522
(Increase) decrease in deferred outflow of resources - pensions	2,230	29,078	5,575	36,883
Increase in prepaids	-	-	(6,615)	(6,615)
Increase in net pension liability	63,718	63,717	159,294	286,729
Decrease in deferred inflows of resources - pensions	(172,396)	(281,707)	(430,989)	(885,092)
Increase in due to other governments	-	98,759	-	98,759
Increase (decrease) in accounts payable	24,021	(72,131)	7,471	(40,639)
Increase (decrease) in compensated absences payable	(5,962)	-	6,149	187
Increase in OPEB liability	37,423	19,624	28,924	85,971
Net cash provided (used) by operating activities	<u>\$ (2,072,738)</u>	<u>\$ 2,551,081</u>	<u>\$ 1,413,423</u>	<u>\$ 1,891,766</u>
Non-Cash Investing, Capital, and Financing Activities:				
Refunded bonds and loss on refunding	\$ -	\$ 3,904,002	\$ -	\$ 3,904,002
Capital contribution	-	387,240	-	387,240
Total non-cash investing, capital, and financing activities	<u>\$ -</u>	<u>\$ 4,291,242</u>	<u>\$ -</u>	<u>\$ 4,291,242</u>

Schedule F-8

CITY OF GREENVILLE, NORTH CAROLINA

PUBLIC TRANSPORTATION – NONMAJOR ENTERPRISE FUND

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

YEAR ENDED JUNE 30, 2016

WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 2015

	2016			2015
	Budget	Actual	Variance Positive/ Negative	Actual
Revenues:				
Charges for services	\$ 374,800	\$ 281,057	\$ (93,743)	\$ 319,129
Public transportation planning and operating grants	1,937,379	1,642,200	(295,179)	3,043,669
Other operating revenues	1,912	2,759	847	83,067
Total operating revenue	<u>2,314,091</u>	<u>1,926,016</u>	<u>(388,075)</u>	<u>3,445,865</u>
Expenditures:				
Administrative and general	158,292	124,998	(33,294)	60,869
Operations and maintenance	776,521	637,853	(138,668)	736,987
Salaries and benefits	1,231,900	1,253,222	21,322	1,114,361
Capital outlay	846,640	347,945	(498,695)	2,071,804
Total operating expenses	<u>3,013,353</u>	<u>2,364,018</u>	<u>649,335</u>	<u>3,984,021</u>
Revenues under expenditures	<u>(699,262)</u>	<u>(438,002)</u>	<u>261,260</u>	<u>(538,156)</u>
Other Financing Sources (Uses):				
Appropriated fund balance	99,982	-	(99,982)	-
Transfers from General Fund	599,280	712,963	113,683	711,443
Total other financing sources (uses)	<u>699,262</u>	<u>712,963</u>	<u>13,701</u>	<u>711,443</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>274,961</u>	<u>\$ 274,961</u>	<u>173,287</u>
Reconciliation From Budgetary Basis (Modified Accrual) to Full Accrual:				
Depreciation		(217,010)		(305,234)
Loss on disposal of capital assets		-		(939)
Capital outlay		400,438		800,179
Decrease in net pension asset		(87,104)		(3,876)
Increase in deferred outflows of resources - pensions		(2,230)		-
Increase in net pension liability		(63,718)		-
Decrease in deferred inflows of resources - pensions		172,396		53,697
Change in OPEB liability		37,423		40,561
Change in accrued compensated absences		(5,962)		(6,018)
Change in net position		<u>\$ 509,194</u>		<u>\$ 751,657</u>

Schedule F-9

CITY OF GREENVILLE, NORTH CAROLINA

STORMWATER UTILITY FUND – NONMAJOR ENTERPRISE FUNDS

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

YEAR ENDED JUNE 30, 2016

WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 2015

	2016		Variance Positive/ Negative	2015
	Budget	Actual		Actual
Revenues:				
Charges for services	\$ 4,905,758	\$ 4,904,736	\$ (1,022)	\$ 4,354,309
Total operating revenues	<u>4,905,758</u>	<u>4,904,736</u>	<u>(1,022)</u>	<u>4,354,309</u>
Expenditures:				
Operations and maintenance	2,042,859	504,302	(1,538,557)	432,004
Salaries and benefits	1,402,485	1,296,197	(106,288)	1,261,563
Capital outlay	1,012,802	171,401	(841,401)	116,439
Retirement of long-term debt	-	175,300	175,300	194,534
Interest paid	366,960	92,371	(274,589)	184,257
Indirect cost reimbursement	406,056	406,056	-	406,056
Total operating expenses	<u>5,231,162</u>	<u>2,645,627</u>	<u>2,585,535</u>	<u>2,594,853</u>
Revenues over (under) expenditures	<u>(325,404)</u>	<u>2,259,109</u>	<u>2,584,513</u>	<u>1,759,456</u>
Other Financing Sources (Uses):				
Capital contributions	-	387,240	387,240	167,930
Bond issuance costs	-	(31,147)	(31,147)	-
Transfer to other funds	-	-	-	(257,515)
Transfers from other funds	479	479	-	-
Appropriated fund balance	324,925	-	(324,925)	-
Total other financing sources (uses)	<u>325,404</u>	<u>356,572</u>	<u>31,168</u>	<u>(89,585)</u>
Revenues and other financing sources over expenditures and other financing uses	<u>\$ -</u>	<u>2,615,681</u>	<u>\$ 2,615,681</u>	<u>1,669,871</u>
Reconciliation From Budgetary Basis (Modified Accrual) to Full Accrual:				
Depreciation		(152,755)		(127,641)
Loss on disposal of capital assets		(6,604)		(88,655)
Transfer to capital projects		-		247,515
Decrease in net pension asset		(130,657)		(5,813)
Increase in deferred outflows of resources - pensions		(29,078)		80,545
Increase in net pension liability		(63,717)		-
Decrease in deferred inflows of resources - pensions		281,707		-
Capital contributions - capital project funds grant revenue		91,819		87,928
Non-capitalizable expense from capital projects		-		(3,307,055)
Capital outlay		57,097		139,090
Change in OPEB liability		19,624		(126,831)
Payment of debt principal		175,300		194,534
Change in net position		<u>\$ 2,858,417</u>		<u>\$ (1,236,512)</u>

CITY OF GREENVILLE, NORTH CAROLINA**Schedule F-10**

ENTERPRISE CAPITAL PROJECTS FUND

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

FROM INCEPTION AND YEAR ENDED JUNE 30, 2016

	<u>Project Authorization</u>	<u>Prior Years</u>	<u>Closed Projects</u>	<u>Current Year</u>	<u>Total</u>
Revenues:					
Interest earnings	\$ -	\$ 156	\$ -	\$ -	\$ 156
Total miscellaneous	-	156	-	-	156
Total revenues	-	156	-	-	156
Expenditures:					
Current:					
Stormwater:					
Stormwater Drainage Maintenance	199,828	124,611	-	-	124,611
Watershed	3,643,005	2,615,327	-	900,099	3,515,426
Town Creek Culvert	16,707,671	1,117,414	-	730,524	1,847,938
Total expenditures	20,550,504	3,857,352	-	1,630,623	5,487,975
Revenues under expenditures	(20,550,504)	(3,857,196)	-	(1,630,623)	(5,487,819)
Other Financing Sources (Uses):					
Capital Contributions	195,490	87,928	-	91,819	179,747
State revolving loan	13,340,571	-	-	1,374,396	1,374,396
Transfer from other funds	8,095,615	5,154,184	-	-	5,154,184
Transfer to other funds	(1,081,172)	(1,081,172)	-	-	(1,081,172)
Total other financing sources (uses)	20,550,504	4,160,940	-	1,466,215	5,627,155
Revenues and other financing sources (uses) over (under) expenditures	\$ -	\$ 303,744	\$ -	\$ (164,408)	\$ 139,336

Schedule F-11

CITY OF GREENVILLE, NORTH CAROLINA

SANITATION FUND – NONMAJOR ENTERPRISE FUNDS

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

YEAR ENDED JUNE 30, 2016

WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 2015

	2016		Variance Positive/ Negative	2015
	Budget	Actual		Actual
Operating Revenues:				
Charges for services	\$ 7,261,078	\$ 7,374,479	\$ 113,401	\$ 7,111,323
Grant revenue	12,000	-	(12,000)	7,500
Investment earnings	-	76	76	-
Other revenue	198,500	85,453	(113,047)	92,912
Total operating revenues	<u>7,471,578</u>	<u>7,460,008</u>	<u>(11,570)</u>	<u>7,211,735</u>
Operating Expenditures:				
Operations and maintenance	2,952,066	2,001,840	(950,226)	2,377,775
Salaries and benefits	3,190,626	2,983,468	(207,158)	3,178,689
Capital outlay	727,500	326,401	(401,099)	608,034
Interest paid	-	24,443	24,443	12,991
Indirect cost reimbursement	862,157	862,157	-	862,157
Total operating expenses	<u>7,732,349</u>	<u>6,198,309</u>	<u>(1,534,040)</u>	<u>7,039,646</u>
Revenues over (under) expenditures	<u>(260,771)</u>	<u>1,261,699</u>	<u>1,522,470</u>	<u>172,089</u>
Other Financing Sources (Uses):				
Appropriated fund balance	-	-	-	-
Loss on disposal of capital assets	-	-	-	-
Long-term debt issued	425,000	425,000	-	360,000
Payment of debt principal	-	(96,428)	(96,428)	(45,000)
Transfers from other funds	-	-	-	-
Transfers to other funds	(164,229)	(58,942)	105,287	-
Total other financing sources	<u>260,771</u>	<u>269,630</u>	<u>8,859</u>	<u>315,000</u>
Revenues and other financing sources over expenditures and other financing uses	<u>\$ -</u>	<u>1,531,329</u>	<u>\$ 1,531,329</u>	<u>487,089</u>
Reconciliation From Budgetary Basis (Modified Accrual) to Full Accrual:				
Loss on disposal of capital assets		-		(144,892)
Decrease in net pension asset		(217,761)		(9,689)
Increase in deferred outflows of resources - pensions		(5,575)		134,242
Increase in net pension liability		(159,294)		-
Decrease in deferred inflows of resources - pensions		430,989		-
Installment note proceeds		(425,000)		(360,000)
Payment of debt principal		96,428		45,000
Change in accrued compensation absences		6,149		16,999
Change in OPEB liability		28,924		102,014
Change in net position		<u>\$ 1,286,189</u>		<u>\$ 270,763</u>

Schedule G-1

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

JUNE 30, 2016

	Vehicle Replacement Fund	Health Insurance Fund	Fleet Maintenance Fund	Facilities Improvement Fund	Total
Assets:					
Current Assets:					
Cash, cash equivalents, and investments	\$ 4,158,720	\$ -	\$ 81,056	\$ 1,976,258	\$ 6,216,034
Accounts receivable	-	73,445	539	-	73,984
Due from other funds	-	2,456	333	-	2,789
Prepaid items	-	-	160,730	-	160,730
Due from other governments	-	943	321,156	4,033	326,132
Restricted cash, cash equivalents, and investments	-	5,593,110	-	-	5,593,110
Total current assets	<u>4,158,720</u>	<u>5,669,954</u>	<u>563,814</u>	<u>1,980,291</u>	<u>12,372,779</u>
Non-Current Assets:					
Construction in process	-	-	-	504,416	504,416
Other capital assets, net	9,269,349	-	-	614,283	9,883,632
Total assets	<u>13,428,069</u>	<u>5,669,954</u>	<u>563,814</u>	<u>3,098,990</u>	<u>22,760,827</u>
Deferred outflows of resources	-	-	51,467	-	51,467
Liabilities:					
Current Liabilities:					
Accounts payable	564,228	1,745,437	141,297	185,945	2,636,907
Due to other funds	-	-	1,428,210	-	1,428,210
Total current liabilities	<u>564,228</u>	<u>1,745,437</u>	<u>1,569,507</u>	<u>185,945</u>	<u>4,065,117</u>
Noncurrent Liabilities:					
Net Pension Liability	-	-	63,718	-	63,718
Total liabilities	<u>564,228</u>	<u>1,745,437</u>	<u>1,633,225</u>	<u>185,945</u>	<u>4,128,835</u>
Deferred inflow of resources	-	-	46,226	-	46,226
Net Position:					
Net investment in capital assets	9,269,349	-	-	1,118,699	10,388,048
Unrestricted	3,594,492	3,924,517	(1,064,170)	1,794,346	8,249,185
Total net position	<u>\$ 12,863,841</u>	<u>\$ 3,924,517</u>	<u>\$ (1,064,170)</u>	<u>\$ 2,913,045</u>	<u>\$ 18,637,233</u>

Schedule G-2

CITY OF GREENVILLE, NORTH CAROLINA

INTERNAL SERVICE FUNDS

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

YEAR ENDED JUNE 30, 2016

	Vehicle Replacement Fund	Health Insurance Fund	Fleet Maintenance Fund	Facilities Improvement Fund	Total
Operating Revenues:					
Charges for services	\$ 2,098,112	\$ 12,233,779	\$ 4,058,799	\$ -	\$ 18,390,690
Other operating revenues	63,820	-	-	-	63,820
Total operating revenues	<u>2,161,932</u>	<u>12,233,779</u>	<u>4,058,799</u>	<u>-</u>	<u>18,454,510</u>
Operating Expenses:					
Administration	-	867,435	-	-	867,435
Operations and maintenance	836,459	-	2,592,435	136,244	3,565,138
Capital outlay	-	-	-	-	-
Salaries and benefits	-	-	1,337,491	-	1,337,491
Depreciation	1,782,721	-	-	40,734	1,823,455
Claims and payments to third party administrators	-	11,306,721	-	-	11,306,721
Total operating expenses	<u>2,619,180</u>	<u>12,174,156</u>	<u>3,929,926</u>	<u>176,978</u>	<u>18,900,240</u>
Operating Income (Loss) before Contributions and Transfers	<u>(457,248)</u>	<u>59,623</u>	<u>128,873</u>	<u>(176,978)</u>	<u>(445,730)</u>
Transfers In (Out) and Capital Contributions:					
Transfers to other funds	-	-	(8,487)	-	(8,487)
Transfers from other funds	-	-	-	1,579,180	1,579,180
Total transfers in (out) and capital contributions	<u>-</u>	<u>-</u>	<u>(8,487)</u>	<u>1,579,180</u>	<u>1,570,693</u>
Change in net position	<u>(457,248)</u>	<u>59,623</u>	<u>120,386</u>	<u>1,402,202</u>	<u>1,124,963</u>
Net Position:					
Beginning of year – July 1	13,465,714	3,864,894	(1,184,556)	1,525,216	17,671,268
Restatement	(144,625)	-	-	(14,373)	(158,998)
Beginning of year – restated	<u>13,321,089</u>	<u>3,864,894</u>	<u>(1,184,556)</u>	<u>1,510,843</u>	<u>17,512,270</u>
End of year – June 30	<u>\$ 12,863,841</u>	<u>\$ 3,924,517</u>	<u>\$ (1,064,170)</u>	<u>\$ 2,913,045</u>	<u>\$ 18,637,233</u>

Schedule G-3

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

YEAR ENDED JUNE 30, 2016

	Vehicle Replacement Fund	Health Insurance Fund	Fleet Maintenance Fund	Facilities Improvement Fund	Total
Cash Flows From Operating Activities:					
Cash received from customers	\$ 2,189,826	\$ 12,303,160	\$ 4,400,639	\$ -	\$ 18,893,625
Cash paid to vendors	(836,459)	(12,173,926)	(2,512,938)	(136,244)	(15,659,567)
Cash paid to employees	-	-	(1,376,179)	-	(1,376,179)
Net cash provided (used) by operating activities	<u>1,353,367</u>	<u>129,234</u>	<u>511,522</u>	<u>(136,244)</u>	<u>1,857,879</u>
Cash Flows From Non-Capital Financing Activities:					
Transfers from other funds	-	-	-	1,579,180	1,579,180
Transfers to other funds	-	-	(8,487)	-	(8,487)
Repayments to other funds	-	(207,723)	(421,979)	-	(629,702)
Net cash provided (used) by non-capital financing activities	<u>-</u>	<u>(207,723)</u>	<u>(430,466)</u>	<u>1,579,180</u>	<u>940,991</u>
Cash Flows From Capital and Related Financing Activities:					
Acquisition and construction of capital assets	(3,483,688)	-	-	(399,548)	(3,883,236)
Net cash used by capital and related financing activities	<u>(3,483,688)</u>	<u>-</u>	<u>-</u>	<u>(399,548)</u>	<u>(3,883,236)</u>
Net increase in cash and cash equivalents	(2,130,321)	(78,489)	81,056	1,043,388	(1,084,366)
Cash and Cash Equivalents					
Beginning of year – July 1	<u>6,289,041</u>	<u>5,671,599</u>	<u>-</u>	<u>932,870</u>	<u>12,893,510</u>
End of year – June 30	<u>\$ 4,158,720</u>	<u>\$ 5,593,110</u>	<u>\$ 81,056</u>	<u>\$ 1,976,258</u>	<u>\$ 11,809,144</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:					
Operating income (loss)	\$ (457,248)	\$ 59,623	\$ 128,873	\$ (176,978)	\$ (445,730)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Depreciation	1,782,721	-	-	40,734	1,823,455
Change in assets and liabilities:					
Decrease in accounts receivable	-	69,381	341,840	-	411,221
Decrease in pension asset	-	-	87,104	-	87,104
Decrease in deferred outflow of resources - pensions	-	-	2,230	-	2,230
Increase in prepaids	-	-	(12,599)	-	(12,599)
Decrease in net pension liability	-	-	63,718	-	63,718
Decrease in deferred inflows of resources - pensions	-	-	(172,396)	-	(172,396)
Increase in accounts payable	27,894	230	72,752	-	100,876
Net cash provided (used) by operating activities	<u>\$ 1,353,367</u>	<u>\$ 129,234</u>	<u>\$ 511,522</u>	<u>\$ (136,244)</u>	<u>\$ 1,857,879</u>
Non-Cash Investing, Capital, and Financing Activities:					
Purchase of capital assets in accounts payable	\$ -	\$ -	\$ -	\$ 41,706	\$ 41,706
Total non-cash investing, capital, and financing activities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 41,706</u>	<u>\$ 41,706</u>

Schedule G-4

CITY OF GREENVILLE, NORTH CAROLINA

VEHICLE REPLACEMENT – INTERNAL SERVICE FUND

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

YEAR ENDED JUNE 30, 2016

	Financial Plan	Actual	Variance Positive/ Negative
Operating Revenues:			
Charges for services	\$ 2,807,071	\$ 2,098,112	\$ (708,959)
Other operating revenues	-	63,820	63,820
Total operating revenues	<u>2,807,071</u>	<u>2,161,932</u>	<u>(645,139)</u>
Operating Expenditures:			
Capital outlay	<u>5,662,104</u>	<u>4,320,146</u>	<u>1,341,958</u>
Total operating expenditures			
Revenues over (under) expenditures	<u>(2,855,033)</u>	<u>(2,158,214)</u>	<u>696,819</u>
Other Financing Sources (Uses):			
Fund balance appropriated	<u>2,855,033</u>	-	<u>(2,855,033)</u>
Total other financing sources (uses)	<u>2,855,033</u>	-	<u>(2,855,033)</u>
Revenues and other financing sources under expenditures and other financing uses	<u>\$ -</u>	<u>(2,158,214)</u>	<u>\$ (2,158,214)</u>
Reconciliation From Financial Plan Basis (Modified Accrual) to Full Accrual:			
Depreciation		(1,782,721)	
Capital outlay		<u>3,483,687</u>	
Change in net position		<u>\$ (457,248)</u>	

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Schedule G-5

CITY OF GREENVILLE, NORTH CAROLINA
HEALTH INSURANCE – INTERNAL SERVICE FUND
SCHEDULE OF REVENUES AND EXPENDITURES – FINANCIAL PLAN AND ACTUAL (NON-GAAP)

YEAR ENDED JUNE 30, 2016

	<u>Financial Plan</u>	<u>Actual</u>	<u>Variance Positive/ Negative</u>
Operating Revenues:			
Charges for services	\$ 13,323,763	\$ 12,233,779	\$ (1,089,984)
Total operating revenues	<u>13,323,763</u>	<u>12,233,779</u>	<u>(1,089,984)</u>
Operating Expenditures:			
Administration	913,037	867,435	(45,602)
Payment to third party administrator	<u>13,124,403</u>	<u>11,306,721</u>	<u>(1,817,682)</u>
Total operating expenditures	<u>14,037,440</u>	<u>12,174,156</u>	<u>1,863,284</u>
Revenues over (under) expenditures	<u>(713,677)</u>	<u>59,623</u>	<u>773,300</u>
Other Financing Sources (Uses):			
Appropriated fund balance	<u>713,677</u>	-	<u>(713,677)</u>
Total other financing sources (uses)	<u>713,677</u>	-	<u>(713,677)</u>
Revenues and other financing sources over expenditures and other financing uses	<u>\$ -</u>	<u>59,623</u>	<u>\$ 59,623</u>
Reconciliation From Financial Plan Basis (Modified Accrual) to Full Accrual:			
Change in net position		<u>\$ 59,623</u>	

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Schedule G-6

CITY OF GREENVILLE, NORTH CAROLINA

FLEET MAINTENANCE – INTERNAL SERVICE FUND

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

YEAR ENDED JUNE 30, 2016

	Financial Plan	Actual	Variance Positive/ Negative
Operating Revenues:			
Charges for services	\$ 4,457,387	\$ 4,058,799	\$ (398,588)
Total operating revenues	<u>4,457,387</u>	<u>4,058,799</u>	<u>(398,588)</u>
Operating Expenditures:			
Salaries and benefits	1,395,325	1,356,835	(38,490)
Operating and maintenance	<u>3,123,471</u>	<u>2,592,435</u>	<u>(531,036)</u>
Total operating expenditures	<u>4,518,796</u>	<u>3,949,270</u>	<u>569,526</u>
Revenues over (under) expenditures	<u>(61,409)</u>	<u>109,529</u>	<u>170,938</u>
Other Financing Sources (Uses):			
Appropriated fund balance	69,896	-	(69,896)
Transfer to other funds	<u>(8,487)</u>	<u>(8,487)</u>	<u>-</u>
Total other financing sources (uses)	<u>61,409</u>	<u>(8,487)</u>	<u>(69,896)</u>
Revenues and other financing sources over expenditures and other financing uses	<u>\$ -</u>	<u>101,042</u>	<u>\$ 101,042</u>
Reconciliation From Financial Plan Basis (Modified Accrual) to Full Accrual:			
Decrease in net pension asset		(87,104)	
Increase in deferred outflows of resources - pensions		(2,230)	
Increase in net pension liability		(63,718)	
Decrease in deferred inflows of resources - pensions		<u>172,396</u>	
Change in net position		<u>\$ 120,386</u>	

Schedule G-7

CITY OF GREENVILLE, NORTH CAROLINA

FACILITIES IMPROVEMENT – INTERNAL SERVICE FUND

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

YEAR ENDED JUNE 30, 2016

	Financial Plan	Actual	Variance Positive/ Negative
Operating Revenues:			
Charges for services	\$ -	\$ -	\$ -
Total operating revenues	<u>-</u>	<u>-</u>	<u>-</u>
Operating Expenditures:			
Capital outlay	2,542,933	577,498	(1,965,435)
Total operating expenditures	<u>2,542,933</u>	<u>577,498</u>	<u>1,965,435</u>
Revenues over (under) expenditures	<u>(2,542,933)</u>	<u>(577,498)</u>	<u>1,965,435</u>
Other Financing Sources (Uses):			
Appropriated fund balance	225,303	-	(225,303)
Transfers from other funds	2,317,630	1,579,180	(738,450)
Total other financing sources (uses)	<u>2,542,933</u>	<u>1,579,180</u>	<u>(963,753)</u>
Revenues and other financing sources over expenditures and other financing uses	<u>\$ -</u>	1,001,682	<u>\$ 1,001,682</u>
Reconciliation From Financial Plan Basis (Modified Accrual) to Full Accrual:			
Depreciation		(40,734)	
Capital outlay		<u>441,254</u>	
Change in net position		<u>\$ 1,402,202</u>	



City of Greenville, North Carolina

Meeting Date:
11/10/2016
Time: 6:00 PM

Title of Item: Town Common Schematic Design and Master Plan Update

Explanation: **Abstract:** On June 16, 2016, City Council authorized the City Manager to negotiate and enter into a contract with Rhodeside and Harwell, Inc. (RHI) for the provision of a schematic design and master plan update for renovations at the Town Common. As part of the contractual requirements, RHI will present the Town Common Schematic Design to City Council.

Explanation: On August 29, 2016, RHI presented design alternatives during a series of focus group meetings that included members from City Council and the Recreation and Parks Commission. Additionally, the design alternatives were presented at a public open house. Using input gathered at the focus group meetings and open house, RHI completed the final schematic design. Having completed the contract deliverables, RHI will be in attendance to discuss the design process, present the findings from the focus group meetings and open house, and present the final schematic design and master plan update to City Council for review, approval, and adoption.

Fiscal Note: There is no cost associated with adopting the schematic design, though there will obviously be a cost attached to implementation of that design. A detailed cost estimate will be included in the final written document associated with this master plan update.

Recommendation: Adopt the Town Common Schematic Design and Master Plan Update and incorporate it by reference into the City of Greenville's Comprehensive Recreation and Parks Master Plan.

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Attachments / click to download



City of Greenville, North Carolina

Meeting Date:
11/10/2016
Time: 6:00 PM

Title of Item: Request to utilize Federal and State Asset Forfeiture Funds to purchase various equipment for the Police Department

Explanation: **Abstract:** The Police Department is requesting authorization to purchase needed equipment for uniform patrol officers by utilizing Federal and State Asset Forfeiture funds. These funds are the direct result of money and property seized during criminal investigations.

Explanation: The Police Department is seeking approval to use both Federal and State Asset Forfeiture funds to purchase various equipment needed for uniform police officers.

The following is a description of proposed expenditures requested from the **Federal** Asset Forfeiture account (Justice and Treasury):

Ninety (90) Echo Body Cameras: \$48,571.31

The Police Department set a goal to equip all personnel assigned the primary duty of uniform patrol with a body-worn camera. To date there are 58 body-worn cameras in use. Funding became available through a Justice Assistance Grant which allowed 34 additional cameras to be ordered. Delivery is anticipated for October/November 2016. The requested 90 additional cameras will complete the initial goal to outfit all patrol personnel with a body-worn camera. In addition, the request will provide a small cache that can be used in the event a camera breaks or is needed for a special event/assignment.

One Hundred (100) Ballistic Helmets with Face Shields: \$8,824.00

Currently, officers assigned to the Field Operations Bureau (uniform patrol-related duties) are not issued protective head gear. In the event of a riotous situation, officers would have no protection from flying debris. Ballistic helmets would provide protection during such situations. The helmet will also afford protection from certain firearms in the event officers respond to active shooter

situations or when entering a known threat situation where time affords its use. Face shields offer the same protection for the face/eyes as well as a drip guard that will prevent liquids thrown on officers from reaching sensitive areas.

Twenty-two (22) Helmet Mounts for Hearing Protection: \$4,290.00

The Emergency Response Team is utilized when officers encounter an armed subject who has barricaded themselves inside of a structure, when intelligence suggests there are weapons or people known to be violent inside of a structure, hostage situations, and other unusual occurrences outside the scope of what the average officer is equipped to address. Such an environment is often rapidly evolving and often requires stealth as a tactic. The Emergency Response Team is issued hearing protection that doubles as communications equipment when functioning in such high-threat situations. These devices will protect the officers' hearing while affording silent communication between one another. The hearing protection/communication devices are already in use. The proposed mounts are needed to allow this equipment to work with the helmets used by the team members.

Ballistic rifle plates and carriers: \$60,788.60

Currently there are 24 sets of rifle plates with carriers available to officers assigned to the primary on-duty patrol shift. These plates are provided for extra protection for high-threat situations such as active shooters. The plates are also provided for situations where an offender is known to have a rifle available to them. This additional equipment will provide each officer the ability to put the plates on over the uniform when needed. This will allow for more efficient operations on a daily basis and allow a greater response to the most critical of incidents.

Collapsible Ballistic Body Bunker: \$15,878.63

Patrol officers do not have equipment that will stop the most basic rifle fire. Even assigned patrol vehicles will not stop the most basic rifle fire. The collapsible ballistic body bunker is designed for use when officers encounter an offender who is heavily armed or one who attacks versus retreats. This device is large enough to provide cover to multiple officers when they are forced to engage a heavily armed offender and required to advance on the threat. It is rated to stop rifle fire and will be utilized to address active shooters, to stage resources during a critical incident, and to provide the best chance of survival to officers when forced to respond to these incidents.

Total Federal Asset Forfeiture Account: \$138,352.54

The following is a description of proposed expenditures requested from the **State Asset Forfeiture account (Controlled Substance)**:

Forty (40) patrol rifles and accessories: \$64,174.58

The patrol rifle has replaced the shotgun as the primary long-gun issued to police officers in the department. Standards require that officers qualify with the weapon they are going to carry. In addition, the nature of assignments within any police department creates a need for each officer to have individually assigned equipment. This procurement will provide a long-gun to each officer, create a more efficient use of resources, and allow the department the ability to properly respond to the most critical of incidents.

Fiscal Note:

The total proposed expenditures from the Federal Asset Forfeiture account is \$138,352.54. On June 20, 2016, the City received a letter from the U.S. Department of Justice stating that the City could obligate, transfer, and commit equitable sharing funds in accordance with all applicable federal and local policies and procedures. The City's Federal Forfeiture (Justice and Treasury) cash account(s) currently have an available cash balance of \$323,274.31 as of November 2, 2016. The total proposed expenditures from the State Asset forfeiture account will be \$64,174.58. The City's State Controlled Substance account currently has an available balance of \$378,128.19 as of November 2, 2016.

Recommendation:

Staff recommends approval to utilize Federal and State Asset Forfeiture Funds for the purchase of the stated equipment needs.

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 [DOJ Letter](#)



U.S. Department of Justice

Criminal Division

Asset Forfeiture and Money Laundering Section

Washington, D.C. 20530

Mark Holtzman, Chief of Police
Greenville Police Department
500 South Greene Street
Greenville, NC 27834

JUN 20 2016

Dear Chief Holtzman:

On April 8, 2015, the Asset Forfeiture and Money Laundering Section (AFMLS) issued a letter requiring the Greenville Police Department (GPD) to cease spending funds from its equitable sharing account. This was done as a result of findings pertaining to a compliance review of GPD's equitable sharing account.

GPD continues to work with AFMLS to resolve outstanding matters and as a result, the spending freeze is rescinded. GPD is now a compliant Program participant and may obligate, transfer, and commit equitable sharing funds in accordance with the *Guide to Equitable Sharing for State and Local Law Enforcement Agencies* (April 2009) (*Guide*), *updated guidance* (July 2014), *Equitable Sharing Wires (Wires)* and with City's policies and procedures. Additionally, pending equitable sharing disbursements will now be released to GPD.

If you have any questions, please contact Brian Boykin, Equitable Sharing Program Manager, at 202-598-2306 or Brian.Boykin@usdoj.gov.

Sincerely,

For

A handwritten signature in black ink, appearing to read "Jennifer E. Bickford".

Jennifer Bickford, Deputy Chief
Program Management and Training Unit
Asset Forfeiture and Money
Laundering Section



City of Greenville, North Carolina

Meeting Date:
11/10/2016
Time: 6:00 PM

Title of Item: Discussion of Resolution of the Environmental Advisory Commission for City Council to Discourage the Use of "Single Use" Plastic (Grocery/Shopping) Bags

Explanation: Council Member Rick Smiley requested an item be added to the November City Council agenda to discuss the Environmental Advisory Commission's resolution on plastic bags. A copy of that resolution is attached.

Fiscal Note: No direct cost to discuss the issue

Recommendation: Review and discuss the Environmental Advisory Commission's resolution on plastic bags

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[EAC Resolution on Plastic Bags](#)

**RESOLUTION OF THE ENVIRONMENTAL ADVISORY COMMISSION FOR CITY
COUNCIL TO DISCOURAGE THE USE OF "SINGLE USE" PLASTIC
(GROCERY/SHOPPING) BAGS**

WHEREAS, plastic bags are made from non-renewable petroleum resources;

WHEREAS, the developmental processes for plastics include the use of polyethylene moieties, polyvinyl chlorides, phthalates, and toluenes, all of which are toxicants that can adversely impact animal and human health;

WHEREAS, single use plastic shopping bags used in retail are designed generally for a single use;

WHEREAS, when casually discarded, plastic bags can float, become air-borne, and can clog up channels, and damage engines; thus their impact on the environment can be devastating;

WHEREAS, because their transport within the environment is multimodal; plastic bags can have environmental, animal and human health impacts long distances from where they originated;

WHEREAS, plastics persist for very long periods of time in the environment;

WHEREAS, adverse effects occur when animals including aquatic animals and birds ingest or become entangled in plastics;

WHEREAS, in 1999 Senate Bill 1018 was passed by the NC Legislature, said bill found that "the distribution of plastic bags by retailers to consumers . . . has a detrimental effect on the environment of the State"; plastic bags "contribute to overburdened landfills, threaten wildlife and marine life, and degrade the beaches and other natural landscapes of North Carolina's coast";

WHEREAS, Senate Bill 1018 banned the use of single-use plastic shopping bags in Dare, Currituck, and Hyde Counties beginning in 2009; and subsequent evaluations of the impact has shown that the ban is accepted and supported by affected citizens; and

WHEREAS, similar bans have been implemented in many localities across the country as well as by the entire State of California.

NOW, THEREFORE, BE IT RESOLVED that the Environmental Advisory Commission of the City of Greenville recommends that the City Council of the City of Greenville take action to reduce the use of single-use plastic bags and to consider the following means of accomplishing this objective:

1. Work with the retail industry to develop methods to address this issue, which could include but not be limited to:

- a. Designating an educational section within retail stores providing information regarding the detrimental effects of plastic bags to the environment;
 - b. Designating an area within stores for the purchase of reusable bags;
 - c. Training of their staff to limit the use of plastic bags in packaging the customer's purchase.
2. Study the feasibility of a fee or surcharge on single use plastic bags with monies going toward recycling efforts within the city;
 3. Encourage all relevant city departments and entities to support a public information campaign to educate the public of the need to stop using single-use plastic bags;
 4. Determine if a ban, by ordinance, on the use of single-use plastic bags for packaging of items is feasible within the City; and
 5. Work with the Pitt County Commissioners and other municipalities in Pitt County to make the chosen option(s) a county-wide effort.



F. Durward Tyson, Jr., EAC Chairperson

March 4, 2016



City of Greenville, North Carolina

Meeting Date:
11/10/2016
Time: 6:00 PM

Title of Item: Discussion of Sister City Program

Explanation: Mayor Allen Thomas requested the addition of an agenda item for the Human Relations Council to make a presentation on the Sister City program.

Fiscal Note: There are no anticipated costs involved with the discussion.

Recommendation: Hear the presentation on the Sister City program.

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