

**FY 2018-19 OPERATING BUDGET &
FY 2019-20 FINANCIAL PLAN**



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**MAY 7, 2018
CITY COUNCIL MEETING**

CITY OF GREENVILLE
FY 2019-19 OPERATING BUDGET & FY 2019-20 FINANCIAL PLAN
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**FY 2018-19 OPERATING BUDGET &
FY 2019-20 FINANCIAL PLAN**



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**MANAGER'S
BUDGET MESSAGE**

CITY OF GREENVILLE

Office of the City Manager

May 2, 2018

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

Presented herein is the FY 2018-19 Proposed Budget and FY 2019-20 Financial Plan for your review and consideration. This balanced budget constitutes the City's revenue and expense authorization for FY 2018-19 as required by North Carolina law. The Financial Plan will serve as the basis for the FY 2019-20 Proposed Budget to be adopted by ordinance the following year.

The FY 2018-19 Proposed Budget includes all City operating funds: General, Debt Service, Transit, Fleet, Housing, Sanitation, Stormwater, Health Insurance, Vehicle Replacement, Facilities Improvement, and Capital Reserve. The budget also includes separate budgets for the following independent commissions and authorities: Greenville Utilities Commission, Pitt-Greenville Convention and Visitors Authority, and Sheppard Memorial Library. The FY 2018-19 City of Greenville total Operating Budget is \$133,495,542, while the FY 2019-20 Financial Plan is \$135,195,385. The FY 2018-19 budget for all City of Greenville funds, and independent commissions/authorities, is \$390,682,618 and \$399,961,656 for the FY 2019-20 Financial Plan.

**BUDGET PROPOSED FOR CITY MANAGED FUNDS & INDEPENDENT AGENCIES
FOR FISCAL YEAR 2018-19 & 2019-20 FINANCIAL PLAN**

FUND	2016 ACTUAL	2017 ACTUAL	2018 ORIGINAL BUDGET	2019 PROPOSED BUDGET	INC/ (DEC)	2020 FINANCIAL PLAN	INC/ (DEC)
General	\$ 77,638,278	\$ 80,855,039	\$ 82,013,799	\$ 84,993,936	3.63%	\$ 85,888,414	1.05%
Debt Service	10,991,661	5,626,726	5,448,934	5,463,492	0.27%	5,477,129	0.25%
Public Transportation	2,638,980	2,269,117	2,858,391	3,249,922	13.70%	3,288,032	1.17%
Fleet Maintenance	4,058,800	4,288,034	4,337,071	4,431,156	2.17%	4,543,792	2.54%
Sanitation	7,460,008	7,201,930	7,619,286	7,843,096	2.94%	7,918,360	0.96%
Stormwater	4,905,213	5,462,158	5,928,998	5,882,000	-0.79%	5,941,000	1.00%
Housing Fund	1,251,636	1,520,001	1,424,149	1,597,179	12.15%	1,645,094	3.00%
Health Insurance	12,233,780	12,924,677	13,135,690	13,562,600	3.25%	14,003,384	3.25%
Vehicle Replacement	2,161,931	3,638,255	4,934,770	4,332,161	-12.21%	4,700,179	8.50%
Facilities Improvement	1,579,180	1,590,000	1,542,000	1,400,000	-9.21%	1,400,000	0.00%
Capital Reserve	1,447,851	467,842	-	740,000	0.00%	390,000	-47.30%
TOTAL CITY MANAGED FUNDS	\$ 126,367,318	\$ 125,843,779	\$ 129,243,088	\$ 133,495,542	3.29%	\$ 135,195,385	1.27%
Greenville Utilities Commission	\$ 250,509,023 [#]	\$ 251,913,068	\$ 250,541,773	\$ 253,310,658	1.11%	\$ 260,767,293	2.94%
Convention & Visitors Authority	1,099,168	1,291,124	1,228,484	1,396,501	13.68%	1,444,359	3.43%
Sheppard Memorial Library	2,308,937	2,528,942	2,432,280	2,479,917	1.96%	2,554,619	3.01%
TOTAL INDEPENDENT AGENCIES	\$ 253,917,128	\$ 255,733,134	\$ 254,202,537	\$ 257,187,076	1.17%	\$ 264,766,271	2.95%
TOTAL ALL FUNDS	\$ 380,284,446	\$ 381,576,913	\$ 383,445,625	\$ 390,682,618	1.89%	\$ 399,961,656	2.38%

2018-20 CITY COUNCIL GOALS & PRIORITIES

On January 26th and 27th of 2018, the Greenville City Council held its annual strategic planning retreat, which focused on establishing the Council's top strategic goals for the FY 2018-20 period. The newly developed goals were then used by Council to further develop a list of top strategic priorities for the City over the next two fiscal years. Both the goals and priorities were officially adopted by vote of the Council at the March 8, 2018 City Council meeting. Once adopted, the Council's top strategic goals and priorities became the roadmap to follow over the next two years with concerns to the allocation of resources and the delivery of services to the citizens of Greenville.

The Council's top strategic goals over the two-year period are listed as follows:

2018-20 City Council Goals	
1.	Be a safe Community
2.	Build great places that thrive by creating and sustaining complete neighborhoods, growing a green, resilient, healthy, and vibrant City on both sides of the river
3.	Grow the economic hub of Eastern North Carolina through the proactive recruitment of businesses
4.	Enhance accessible transportation networks, public building and public infrastructure development
5.	Build a high performing organization and govern with transparency and fiscal responsibility

The Council's top strategic priorities over the two-year period are listed as follows:

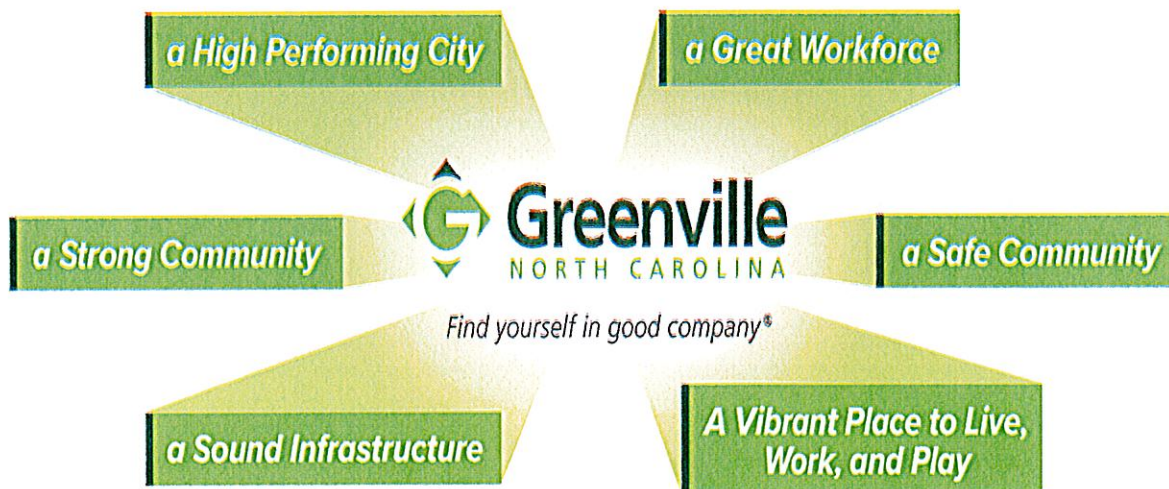
2018-20 City Council Priorities	
1.	Develop a proactive economic development program
2.	Continue to maintain and construct core infrastructure in the City
3.	Partner with area groups to build a thriving arts and entertainment scene
4.	Ensure the cleanliness of the City and beautify entrances to our community
5.	Develop and implement a comprehensive approach to stormwater management
6.	Continue to implement the Town Common Master Plan
7.	Continue to implement the Tar River Legacy plan including river access and Tar River vantage points
8.	Enhance public safety through street lighting, cameras, and community police relations
9.	Building a high performing organization

CITY COUNCIL BUDGET OBJECTIVES

The FY 2018-20 City Council goals and priorities stand as the foundation for the budget objectives of the FY 2018-19 Proposed Budget and FY 2019-20 Financial Plan:



The budget objectives for the FY 2018-19 Proposed Budget and FY 2019-20 Financial Plan center around establishing a framework for the City's future and a commitment to Eastern North Carolina that ***Greenville means...***

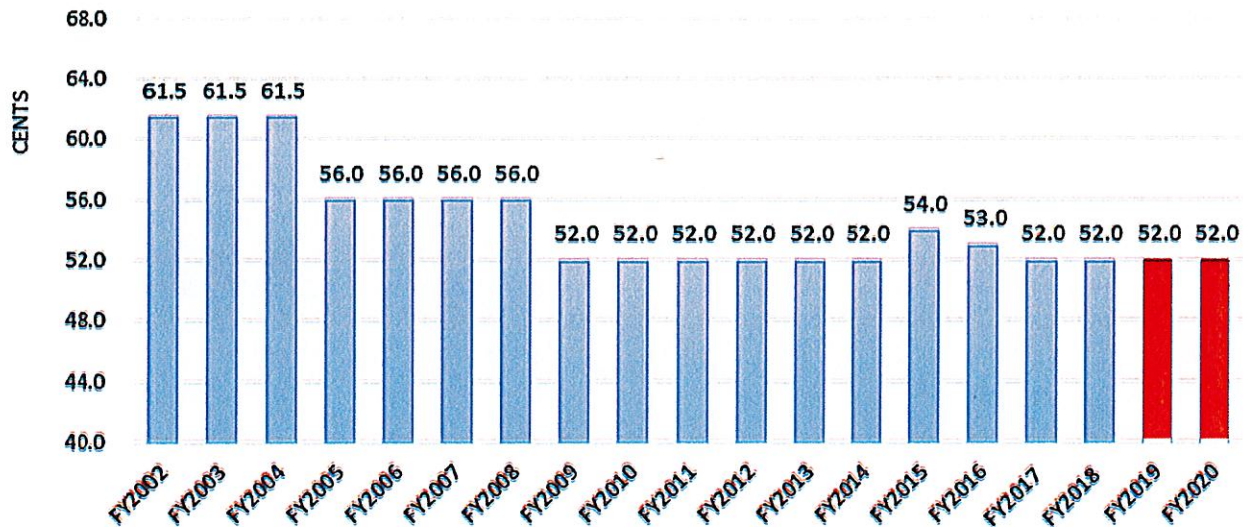


Together with the Council's strategic goals and priorities, the budget objectives provide a strong reflection of the City's mission to provide all citizens with high-quality services in an open, inclusive, professional manner, ensuring a community of excellence now and in the future. Quite simply, the 2018-19 Proposed Budget and 2019-20 Financial Plan are a commitment to our community that...

... Greenville Means Business!

Greenville Means...a High Performing City

The 2018-19 Proposed Budget and 2019-20 Financial Plan maintains the current property tax rate at \$0.52 thereby reflecting the City's ability to continue building a high performing organization that governs with transparency and fiscal responsibility. The following represents the historical change in the City's property tax rate over the last 18 years:



Approximately \$85 out of every \$100 in General Fund revenues are invested in core City services such as Public Safety, Public Works, Recreation and Parks, Planning and Development, Economic Development, Capital Related Debt Service, Facilities Improvements, Capital Improvements, and Street Improvements.

Greenville Means...a Great Workforce

The City of Greenville's greatest investment is in its employees. There are over 700 individuals employed by the City that have dedicated themselves to serving this community and the citizens of Greenville. From the provision of public safety services within the Police and Fire/Rescue departments to the day-to-day operations of street maintenance and sanitation services, this City could not operate without the dedication and resolve of its employees.

The City is committed to continually developing its workforce in order to enhance each employee's skills and knowledge, and to provide employees with a robust salary and benefits package that is competitive with the market. This commitment is demonstrated by the fact that Personnel Expense represents approximately 61% of the total General Fund. The two-year budget also demonstrates the City's commitment to further enhancing its investment in our employees and thereby building a greater workforce. The FY 2018-19 Proposed Budget and the FY 2019-20 Financial Plan includes the following increases in appropriations dedicated to personnel:

- Includes an average employee wage increase of 2.7% for both the FY 2018-19 Proposed Budget and the FY 2019-20 Financial Plan.

- Includes a \$10 increase per pay period in the City's contribution to each general employee's 401k supplemental retirement plan. With the increase, the contribution will go from \$30 per pay period to \$40. This recommendation will put the City's contribution in line with that of Greenville Utilities Commission.
- Includes the addition of a Training and Development Specialist that will be devoted to establishing and conducting various training programs centered on customer service, relationship building, effective communication, teambuilding, and skill development for the purpose of preparing employees for future opportunities.
- Increases Other Post-Employment Benefits (OPEB) by \$100,000 each year.
- Provides additional financial services assistance to the Public Works Department through the reclassification of the Purchasing Manager to a Financial Services Manager, the reclassification of an Accounting Specialist to a Public Works Financial Specialist, and the addition of an Accounting Generalist position, all of which will be housed in the Financial Services Department.

Greenville Means...a Strong Economy

City Council is committed to growing the economic hub of Eastern North Carolina through the proactive recruitment of business as part of its economic development program. Economic development through the creation of jobs and the investment in both public and private capital is pivotal to Greenville's ability to meet the future needs of the community. For this purpose, the City is making economic development a top priority. The two-year budget is a direct reflection of this effort through the investment in various initiatives intended to stimulate future economic growth in both Greenville and Eastern North Carolina. The budget includes the following increases in appropriations dedicated to economic development:

- Invests \$1.0 million over the next two years into commercial / industrial site development.
- Utilizes \$400,000 in capital reserve funding to address retail and commercial parking needs in the Dickinson Avenue corridor.
- Includes \$100,000 within the City's budget with an additional \$100,000 in matching funds within the Greenville Utilities Commission budget to fund Job Creation Grants.
- Increases funding for Small Business Competition Grants by \$20,000 from \$40,000 to \$60,000
- Includes \$15,000 in funding for skills training through the Pitt Community College Jobs Initiative Program.
- Adds a concierge position to implement a "one-stop" program to assist developers and the business community with navigating through the review and approval process. The position will assist in addressing City ordinances, procedures, and permitting requirements, as well as any related state and county regulations.
- Provides an average \$850 step increase for each additional level of state certification successfully achieved by inspectors within the Inspections Division, thereby assisting the division in its efforts to recruit and retain employees in a very competitive labor market.

Greenville Means...a Safe Community

The City's Long Range Capital Plan includes the addition of a new south-side fire station on Firetower Road. Calls for service in this area have increased more than 20% over the past several years; hence a new station is paramount to the City's ability to efficiently and effectively meet the public safety needs of residents and motorists along the south side. The new station is currently in design with the expectation of construction within the next three fiscal years.

For this purpose, the budget adds approximately four positions to the Fire/Rescue Department for FY 2018-19. Out of the four positions, three are in preparation for the opening of the south-side fire station in FY 2020-21 and one will be dedicated to EMS Billing in order to maximize the City's EMS reimbursement potential. Additionally, there are three positions being placed in the Fire/Rescue budget for FY 2019-20, which are also for the south-side fire station.

Overall, 12.0 positions will have been added in Fire/Rescue over a four year period including those added in FY 2016-17 and FY 2017-18 in preparation of the south-side fire station.

Greenville Means...a Sound Infrastructure

The City's ability to provide citizens with a high quality of life is dependent on its ability to develop and maintain a strong infrastructure system. A well maintained infrastructure system is also a key factor in the City's future ability to grow the local economy and attract private investment in our area. Infrastructure consists of facility and property improvements that community members utilize and depend on each day. From sidewalks, to roads, to an efficient stormwater retention program, a sound infrastructure system is imperative to improving each citizen's quality of life and ensuring their public safety.

The FY 2018-19 Proposed Budget and the FY 2019-20 Financial Plan includes a significant increase in appropriations dedicated to a number of capital projects and operating initiatives intended to build and maintain a strong infrastructure for the benefit of our community. The increase in appropriations is detailed as follows:

- Increases street improvement funding from \$2.2 million each year to \$2.5 million.
- Includes the appropriation of \$250,000 each year to fund street light and camera installations across the City.
- Provides \$1.4 million each year to support the City's deferred maintenance and infrastructure needs (i.e. Facilities Improvement Program)
- Protects the future solvency of the Vehicle Replacement Fund by increasing funding levels by the following:
 - From 30% to 40% for FY 2018-19
 - From 40% to 50% for FY 2019-20
- Includes \$503,000 for sidewalks through the Safe Routes to Schools program, which will benefit the following streets:
 - Memorial Drive – Millbrook Street to Arlington Boulevard (J.H. Rose High School)
 - East side of Skinner Street (South Greenville Elem. & J.H. Rose High School)
 - North side of Norris Street (South Greenville Elem. & J.H. Rose High School)
 - 5th Street from Green Mill Run to Beech Street (Wahl Coates Elem.)
- Includes financing of approximately \$7.8 million in FY 2018-19 as Phase Two of the 2015 General Obligation (G.O.) Bond referendum for the following projects:
 - Street improvements (Arlington, East 5th, Hooker, Red Banks)
 - West 5th Street streetscape
 - Sidewalk additions
 - Greenway expansion

- Uses \$350,000 in projected excess fund balance to be put in Capital Reserve in order to fund the City's portion of the costs associated with various future NCDOT projects such as:
 - Firetower: NC43 to 14th Street
 - Firetower: 14th Street to NC33
 - Evans Street widening
 - 14th Street widening
 - Allen Road widening
- Invest \$33 million into the Town Creek Culvert stormwater project financed through the State of North Carolina's revolving loan program and funded by revenues of the City's Stormwater Utility Fund.

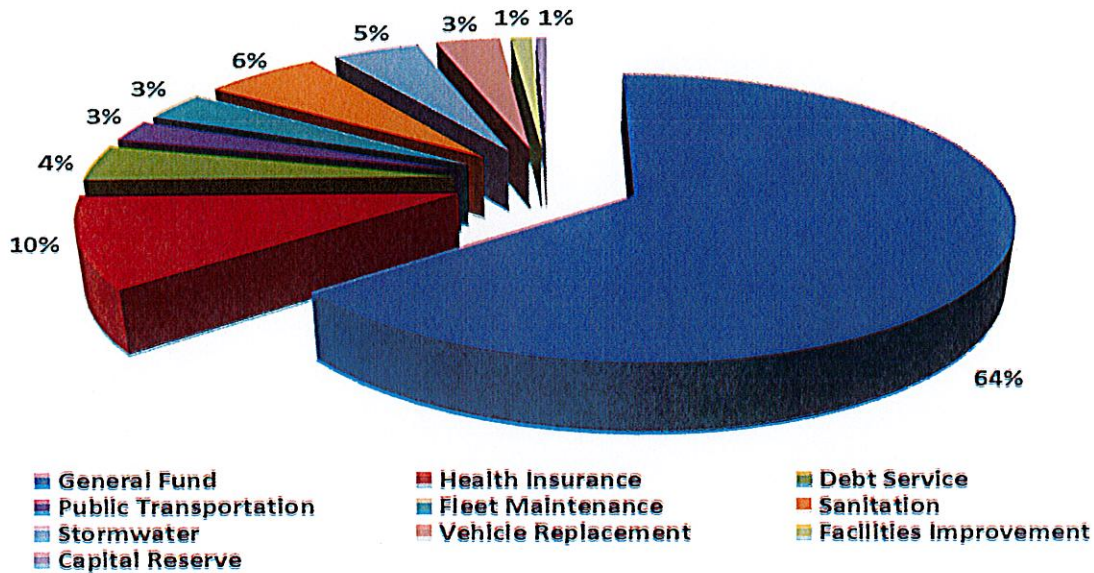
Greenville Means...a Vibrant Place to Live, Work, and Play

Greenville is not only the economic hub of Eastern North Carolina, but it is also the regions primary attraction for the arts, entertainment, shopping, dining, and sporting events. As the City continues to grow we must look to enhance such opportunities for all of Eastern North Carolina to live, work, and play! For this reason, one of Council's top priorities is to partner with area groups to build a thriving arts and entertainment scene and to continue making Greenville a welcoming city. The FY 2018-19 Proposed Budget and the FY 2019-20 Financial Plan includes an increase in appropriations for various initiatives to enhance the City's vibrancy. The following is a description:

- Includes \$150,000 to partner with area groups to enhance the City's entertainment scene and support the arts community:
 - \$35,000 partnership with the Pitt County Arts Council at Emerge
 - \$100,000 partnership with Uptown Greenville
 - \$5,000 partnership with the Pitt/Greenville Chamber of Commerce
 - \$10,000 for miscellaneous sponsorships, advertising, and marketing initiatives
- Includes an additional \$100,000 each year to maintain the primary entrances into the City and to fund the Adopt-A-Street program.
- Adds an additional \$50,000 each year within Recreation and Parks to maintain the City's parks and greenways.
- Includes the addition of two Transit Supervisor positions to support the operations of the new G.K. Butterfield Transportation Center.
- Utilizes \$2.0 million in Capital Reserve to fund the construction of the Sycamore Hill Gateway at the Town Common.
- Adds \$180,000 over two years to fund additional street lighting on Dickinson Avenue as part of the streetscape project.
- Includes additional funding for part-time staff at the South Greenville gym as part of the after-school program.
- Provides additional funding for Camp Escape and the Summer Inclusion Program to better serve the community's students with disabilities.
- Includes \$100,000 that will be used to match \$400,000 in grant funding in order to complete the South Tar River Greenway Phase 3 connecting the existing South Tar Greenway at the Town Common, to east of Memorial Drive.

GENERAL FUND OVERVIEW

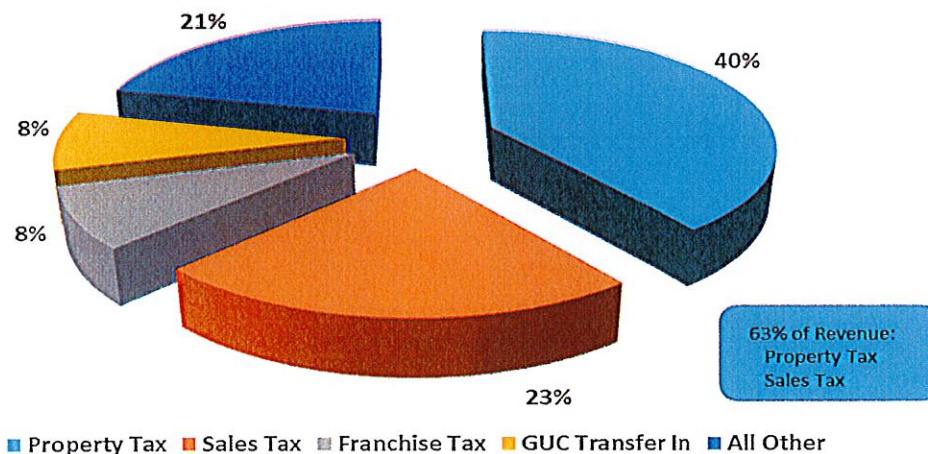
The General Fund is the City's primary government fund that accounts for approximately 64% of the City's total operating funds depicted as follows:



The General Fund FY 2018-19 Proposed Budget and FY 2019-20 Financial Plan stand at \$84,993,936 and \$85,888,414, respectively for each year. The City operates under a two-year budget cycle with the Proposed Budget representing the first year and the Financial Plan representing the second year of the cycle.

General Fund Revenues

The General Fund's primary sources of revenue consist of Property Tax, Sales Tax, Utility Franchise Tax, GUC Transfer In, and Other Revenue. As shown in the following pie chart, approximately 63% of all General Fund revenues are from Property Tax and Sales Tax revenues:

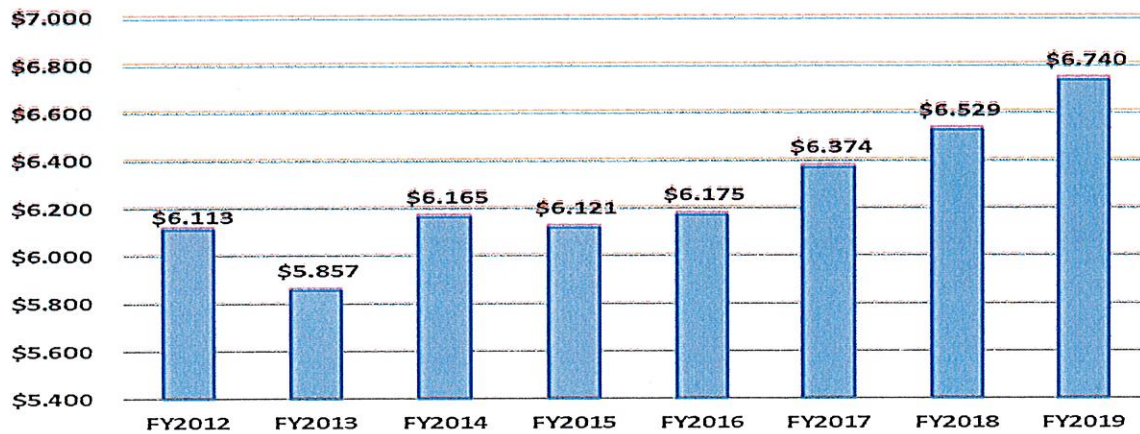


The following are the General Fund revenues by component for the FY 2018-19 Proposed Budget and the FY 2019-20 Financial Plan:

REVENUE SOURCE	2018 ORIGINAL BUDGET	2019 PROPOSED BUDGET	INC/ (DEC)	2020 FINANCIAL PLAN	INC/ (DEC)
Property Taxes	\$ 32,750,000	\$ 33,722,500	2.97%	\$ 34,786,629	3.16%
Sales Tax	18,823,000	19,463,690	3.40%	20,050,411	3.01%
GUC Transfers In	6,651,919	6,731,296	1.19%	6,770,725	0.59%
Utilities Franchise Tax	7,102,077	7,000,000	-1.44%	7,100,000	1.43%
Rescue Transport	3,127,484	3,643,346	16.49%	3,758,054	3.15%
Powell Bill - State Allocation	2,220,065	2,220,065	0.00%	2,220,065	0.00%
Motor Vehicle Taxes	1,503,457	1,508,522	0.34%	1,538,693	2.00%
Inspections	950,000	1,399,840	47.35%	1,399,840	0.00%
Recreation	1,999,487	1,231,826	-38.39%	1,243,876	0.98%
Investment Earnings	500,000	500,000	0.00%	500,000	0.00%
All Other Revenues	5,207,966	6,192,916	18.91%	5,490,186	-11.35%
SUBTOTAL	\$ 80,835,455	\$ 83,614,001	3.44%	\$ 84,858,479	1.49%
Appropriated Fund Balance					
General Fund	465,766	1,000,000	114.70%	650,000	-35.00%
Powell Bill	712,578	379,935	-46.68%	379,935	0.00%
TOTAL	\$ 82,013,799	\$ 84,993,936	3.63%	\$ 85,888,414	1.05%

- **Property Tax Revenue**

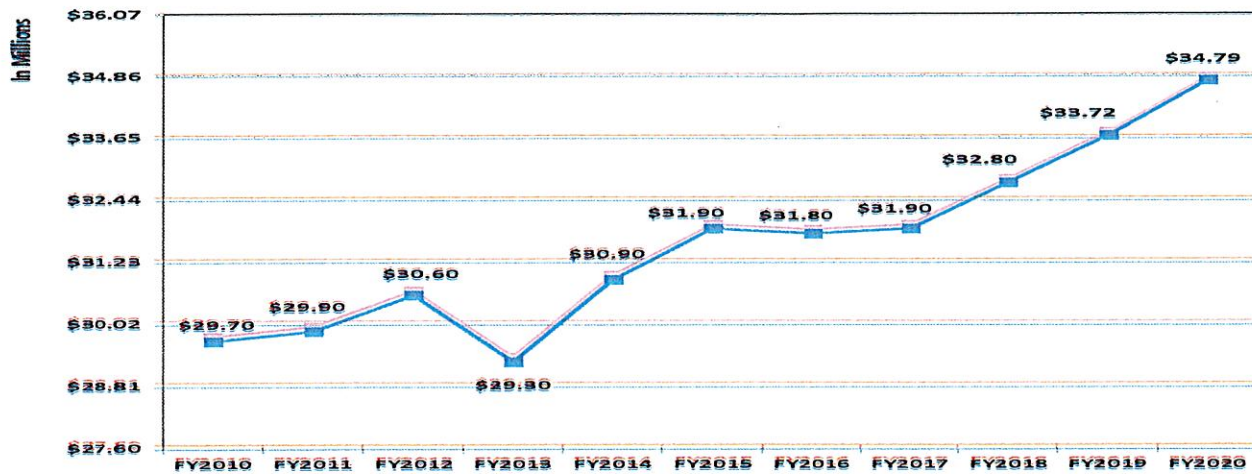
Property Tax revenues consist of Real Property Values, Personnel Property Values, Motor Vehicles, and Public Service Companies. The following is a summary of the City's historical property tax values (in billions):



For tax year 2018, the assessed value for the City of Greenville was estimated at approximately \$6,529,380,397. For FY 2018-19, the preliminary valuation estimate provided by Pitt County was \$6,740,617,099, which represents a 3.2% increase from previous year. While historically our property tax rate growth has been very modest, it is growth in the assessed values that help to provide services and improvements for our community.

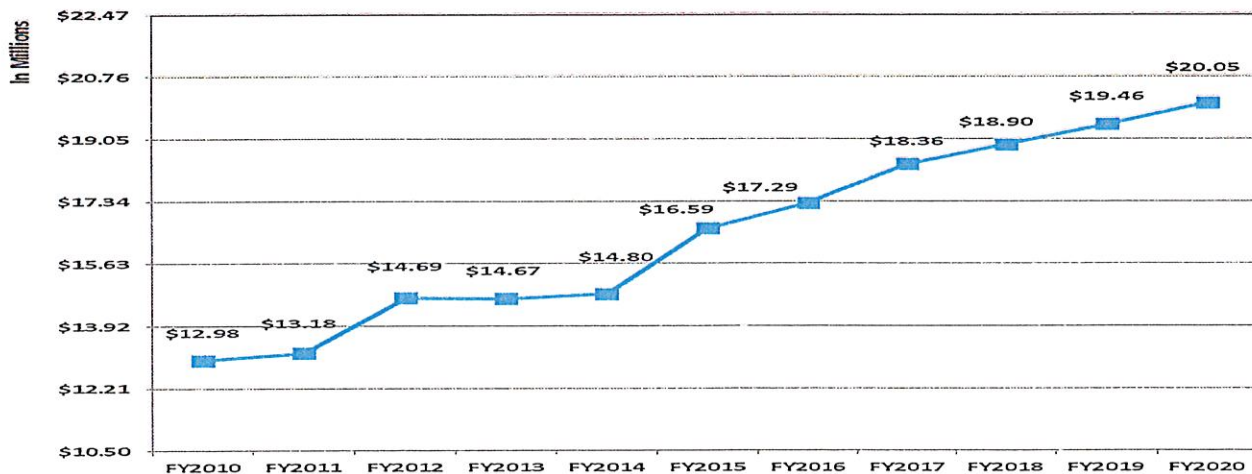
The FY 2018-19 Proposed Budget and the FY 2019-20 Financial Plan maintain the property tax rate at 52¢ per \$100 in valuation. Historically, the City has maintained a very stable property tax rate. As the General Fund budget has grown, the property tax rate has remained relatively flat. Growth in the budget has been funded primarily through the expansion of the tax base, as referenced in the increase in valuation, as well as growth in other General Fund revenues, such as Sales Tax.

Property Tax revenues for the 2018-19 Proposed Budget and the 2019-20 Financial Plan stand at \$33,722,500 and \$34,786,629, respectively for each year, which represents a 2.97% increase for FY 2018-19 and 3.16% for FY 2019-20. The following line graph depicts the change in Property Tax revenues (in millions) for the City since FY 2007-08:



- Sales Tax Revenue**

Sales Tax revenues have continued to increase at a significant rate since FY 2013-14, which is a representation of the continued growth of the City and its regional impact on Eastern North Carolina. Sales Tax revenues are projected to end FY 2017-18 approximately \$460,000 above the current year budget, which is an increase of approximately 4.4% from the prior FY2016-17 actual. Over the next two fiscal years, Sales Tax Revenues are projected to grow at approximately 3.0% as compared to the current FY 2017-18 budget. The following line graph depicts the change in Sales Tax revenues (in millions) for the City since FY 2009-10:



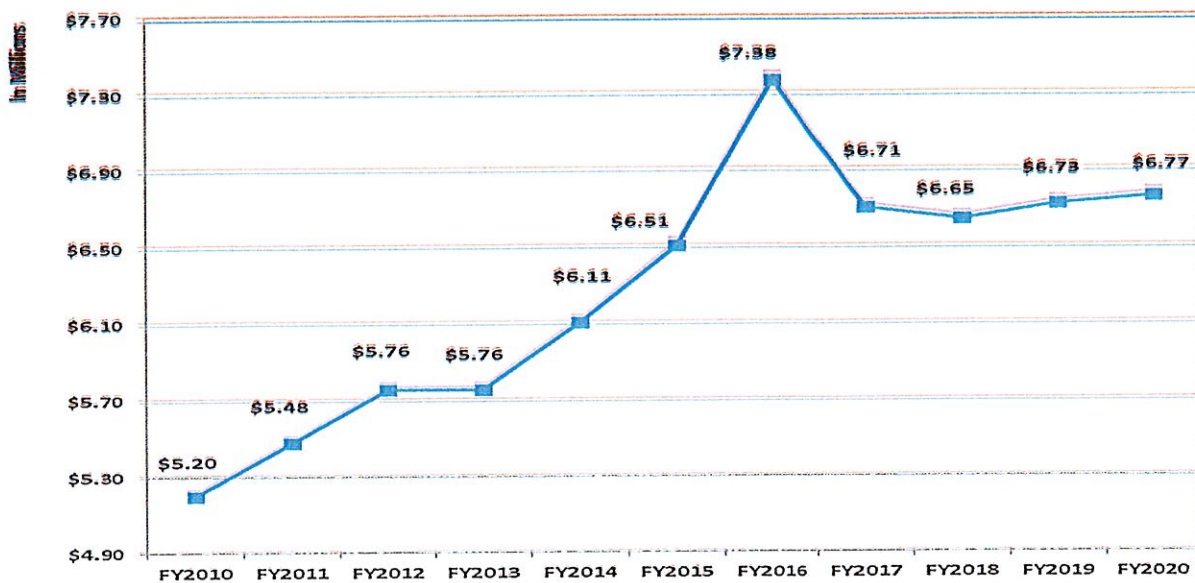
- **Utility Franchise Tax Revenue**

The Utilities Franchise Tax is a sales tax on electricity, piped natural gas, and telecommunications. FY 2014-15 marked the first year of a new distribution method for the sales tax on electricity and piped natural gas. The general sales tax rate is applied to the sale of both electricity and natural gas, and a percentage of the proceeds are returned to the cities and towns. In the case of electricity, that percentage is 44% and for natural gas it is 20%.

Utility Franchise Tax revenues are budgeted at \$7.0 million for the FY 2018-19 Proposed Budget, which is a decrease of approximately 1.4% as compared to the FY 2017-18 Budget. The FY 2019-20 Financial Plan projects the Franchise Tax revenues to increase to \$7.1 million, which is an increase of 1.4% as compared to the FY 2018-19 Proposed Budget.

- **GUC Transfer In Revenue**

The transfer of funds from Greenville Utilities Commission to the City of Greenville is based on a specific formula defined in the GUC charter. On April 10, 2017 the City Council approved a new methodology to administer the transfer formula. The new methodology is intended to provide a more stable and predictable annual transfer amount that will reduce peaks and valleys associated with the amounts transferred, and mitigate any significant, negative impact to the City's budget. The following line graph depicts the change in GUC Transfer revenues (in millions) for the City since FY 2009-10:



- **Rate Adjustments**

Various miscellaneous rate adjustments have been made within the following areas: Cemetery, Recreation & Parks, Leased Parking in Uptown, and Inspections. The additional revenues generated are being used to maintain the current level of services within the operations of each respective area or to expand the level of programs offered by the City. A detailed breakdown of the change in rates can be found within the supporting documentation of the FY 2018-19 Proposed Budget and FY 2019-20 Financial Plan.

- **Fund Balance Appropriated**

Fund Balance Appropriated reflects projected excess fund balance above the City's 14% Undesignated Fund Balance policy for both General Fund Balance and Powell Bill Fund Balance. The following is the breakdown of Fund Balance Appropriated as included in the FY 2018-19 Proposed Budget and FY 2019-20 Financial Plan:

REVENUE SOURCE	2018 ORIGINAL BUDGET	2019 PROPOSED BUDGET	INC/ (DEC)	2020 FINANCIAL PLAN	INC/ (DEC)
Appropriated Fund Balance					
General Fund	465,766	1,000,000	114.70%	650,000	-35.00%
Powell Bill	712,578	379,935	-46.68%	379,935	0.00%
TOTAL	\$ 1,178,344	\$ 1,379,935	17.11%	\$ 1,029,935	-25.36%

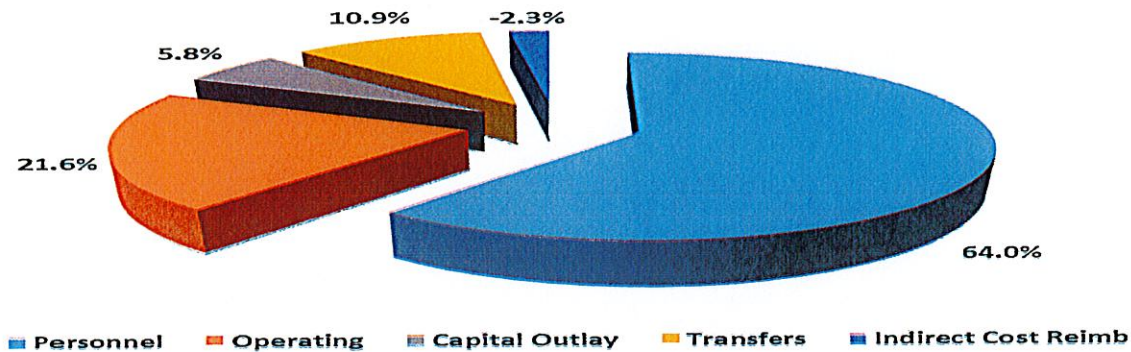
General Fund Expenses

According to the North Carolina Local Government Budget and Fiscal Control Act, each local government must project an annual balanced budget, assuming all revenues will be used to pay for expenditures on a one-to-one basis; therefore, revenues must equal expenditures.

General Fund expenditures for the FY 2018-19 Proposed Budget and the FY 2019-20 Financial Plan stand at \$84,993,936 and \$85,888,414, respectively for each year. The following is a breakdown by category:

CATEGORY	2018 ORIGINAL BUDGET	2019 PROPOSED BUDGET	INC/ (DEC)	2020 FINANCIAL PLAN	INC/ (DEC)
Personnel	\$ 53,265,688	\$ 54,360,249	2.05%	\$ 55,490,412	2.08%
Operating	17,490,441	18,389,569	5.14%	18,856,252	2.54%
Capital Outlay	4,300,631	4,966,321	15.48%	4,547,902	-8.43%
Transfers	8,416,558	9,228,684	9.65%	8,944,735	-3.08%
Indirect Cost Reimb	(1,459,519)	(1,950,887)	33.67%	(1,950,887)	0.00%
TOTAL	\$ 82,013,799	\$ 84,993,936	3.63%	\$ 85,888,414	1.05%

The follow is the percentage allocation of General Fund expenditures by expense category for the FY 2018-19 Proposed Budget:

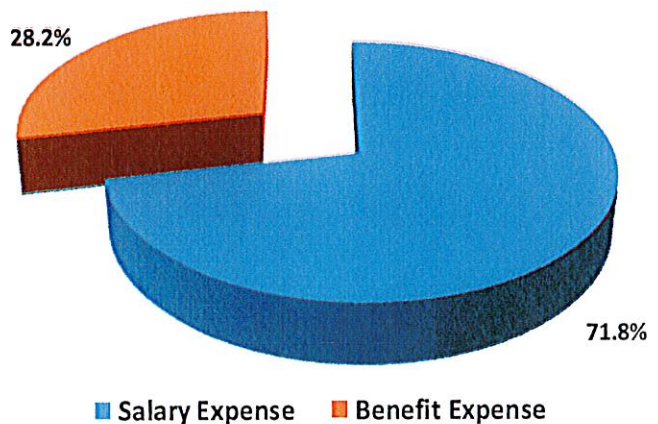


- Personnel Expense**

Personnel Expense represents approximately 64% of total General Fund expense. Personnel Expense includes an average employee wage increase of 2.7% for both the FY 2018-19 Proposed Budget and the FY 2019-20 Financial Plan. Personnel Expense also includes a \$10 increase per pay period in the City's contribution to each general employee's 401k supplemental retirement plan. Finally, the two year personnel budget includes the addition of various new positons in order to assist staff in implementing the Council's goals and objectives and improving customer service to our community. The two year budget will also mark the removal of the personnel expenses related to the operations of the Bradford Creek Golf Course. In the current FY 2017-18, Council voted to move forward with Billy Casper Golf for the contracted management of the course. Therefore, all operating expenses related to the operations of the course have been removed starting FY 2018-19.

The following is a breakdown of Personnel Expense for the FY 2018-19 Proposed Budget and the FY 2019-20 Financial Plan:

CATEGORY	2019 PROPOSED BUDGET	2020 FINANCIAL PLAN
Personnel		
Regular Salaries	\$ 36,085,230	\$ 36,934,411
Overtime Salaries	1,540,270	1,540,270
Off-Duty	295,000	295,000
Allowances	472,740	472,740
FICA	2,566,717	2,644,301
Retirement	2,521,584	2,610,776
Health Insurance	8,445,610	8,538,589
Group Life Insurance	110,698	112,301
Workers Compensation	610,000	610,000
Education/Training Assistance	33,026	33,026
401K Retirement	1,026,359	1,045,983
Other Personnel Expenses	653,015	653,015
TOTAL PERSONNEL	\$ 54,360,249	\$ 55,490,412



• Operating Expense

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

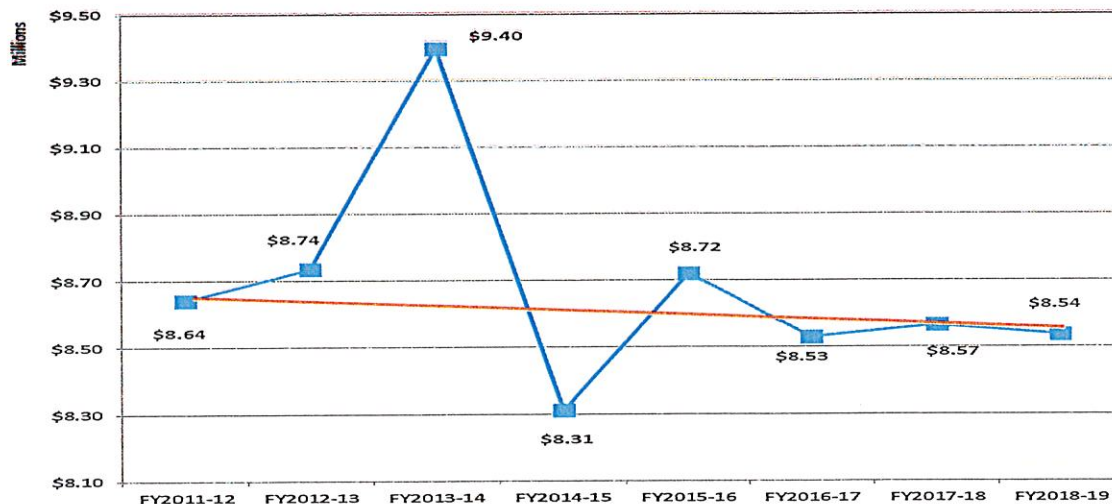
The following are examples of expenses categorized as discretionary and fixed cost:

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

Operating Expense comprises approximately 21.6% of the City's General Fund budget. For the FY 2018-19 Proposed Budget and the FY 2019-20 Financial Plan, Operating Expense stands at \$18,389,569 and \$18,856,252, respectively for each year. The following is a breakdown of the City's General Fund Operating Expense for the two-year period:

OPERATING EXPENSE	2019 PROPOSED BUDGET	2020 FINANCIAL PLAN
Discretionary Expense	8,538,078	8,754,753
Fixed Cost Expense	9,851,491	10,101,499
TOTAL	\$ 18,389,569	\$ 18,856,252

Over the past six fiscal years, discretionary expense has averaged approximately \$8.5 million with no significant increase or decrease in funding levels. As the level of City services has continued to expand over this time frame, discretionary dollars allocated to operational departments to provide these services have been declining. The following shows the change in the discretionary budget since FY 2011-12:



- **Capital Outlay Expense**

For the FY 2018-19 Proposed Budget and the FY 2019-20 Financial Plan, Capital Outlay stands at \$4,966,321 and \$4,547,902, respectively for each year. The projects included in Capital Outlay are a direct reflection of the Council's approved goals and priorities. The following is a breakdown of funding by project for the next two years:

CAPITAL OUTLAY PROJECTS	2019 PROPOSED BUDGET	2020 FINANCIAL PLAN
Street Improvements	\$ 2,500,000	\$ 2,500,000
Street Lighting / Cameras	250,000	250,000
10th Street Connector	150,000	-
South Tar Greenway Phase 3A	100,000	-
Sidewalk Construction	503,000	-
Thomas Foreman Press Box	30,000	-
Vehicle Replacement >\$35k	1,433,321	1,797,902
TOTAL	\$ 4,966,321	\$ 4,547,902

- **Transfers**

Transfers account for approximately 11.0% of the General Fund budget. A portion of the General Fund expenditures are transferred to other funds such as Debt Service, Sheppard Memorial Library, Housing, and the Transit Fund.

For the FY 2018-19 Proposed Budget and the FY 2019-20 Financial Plan, Transfers stand at \$9,228,684 and \$8,944,735, respectively for each year. The following is a breakdown of funding for the next two years:

TRANSFERS	2018 ORIGINAL BUDGET	2019 PROPOSED BUDGET	INC/ (DEC)	2020 FINANCIAL PLAN	INC/ (DEC)
Facilities Improvement Program	\$ 1,542,000	\$ 1,400,000	-9.21%	\$ 1,400,000	0.00%
Debt Service Fund	4,737,002	4,737,002	0.00%	4,737,002	0.00%
Sheppard Memorial Library	1,232,969	1,269,958	3.00%	1,308,057	3.00%
Housing	300,806	309,830	3.00%	319,125	3.00%
Transit	603,781	771,894	27.84%	790,551	2.42%
Capital Reserve	-	740,000	0.00%	390,000	-47.30%
TOTAL	\$ 8,416,558	\$ 9,228,684	9.65%	\$ 8,944,735	-3.08%

The budget includes a transfer of \$740,000 in the FY 2018-19 Proposed Budget and a transfer of \$390,000 in the FY 2019-20 Financial Plan, both to the Capital Reserve Fund, for future projects identified as priorities by Council over the next two years.

The following is a breakdown of the transfers to Capital Reserve by purpose:

	2019 PROPOSED BUDGET	2020 FINANCIAL PLAN
TRANSFERS TO CAPITAL RESERVE		
Commercial / Industrial Site Dev	\$ 300,000	\$ 300,000
Future NCDOT Projects	350,000	-
Dickinson Avenue Street Lighting	90,000	90,000
TOTAL	\$ 740,000	\$ 390,000

OTHER FUNDS

Debt Service Fund

The Debt Service Fund accounts for payments of the City's obligated debt as financed by General Fund revenue and the occupancy tax. Transfers are made throughout the fiscal year from the General Fund, as well as the Stormwater and Sanitation Funds, to the Debt Service Fund to cover the principal and interest payments. The total debt service amount in the FY 2018-19 Proposed Budget is \$5,463,492 and the FY 2019-20 Financial Plan is \$5,477,129, which is an increase of <1%.

Per the Long Range Debt Strategy that was approved in FY 2016-17, the City's intention is to fund future capital projects within the level of current debt service being financed through the General Fund without an increase in the property tax rate. As debt service is retired, the savings will be reinvested into newly obligated debt to finance additional capital projects.

Stormwater Utility Fund

The Stormwater Utility Fund is an enterprise fund established to implement the City's Stormwater Management Program. Revenues are generated through a stormwater fee to support program efforts. Revenues are expected to change less than 1% in both FY 2018-19 and FY 2019-20, due to no change in the rate of \$5.35 per ERU. The following is the recent history of the monthly stormwater fee since FY 2016, including the FY 2018-19 proposed fee and FY 2019-20 planned fee:

Fiscal Year	Monthly Rate	Change
FY 2016 Actual	\$ 4.35	\$ 0.50
FY 2017 Actual	4.85	0.50
FY 2018 Actual	5.35	0.50
FY 2019 Proposed	5.35	-
FY 2020 Plan	5.35	-

With construction beginning on the Town Creek Culvert project, the Stormwater Fund has included debt service payments to the State Revolving Loan fund for the FY 2018-19 Proposed Budget and the FY 2019-20 Financial Plan. The Proposed Budget for FY 2018-19 is \$5,882,000 and \$5,941,000 for the FY 2019-20 Financial Plan.

Public Transportation/Transit Fund

The majority of revenues for this fund are generated by federal grant income. For FY 2018-19, projected grant revenues are \$2,098,933 and for FY 2019-20, projected revenues are \$2,107,543. There is a 19% increase in grant income due to additional funding of the program from the federal government. The total budgeted amounts for the fund are \$3,249,922 in the FY 2018-19 Proposed Budget and \$3,288,032 in the FY 2019-20 Financial Plan.

Sanitation Fund

The City recently completed its multi-year plan to modernize its collections practices. Backyard services were eliminated at the beginning of FY 2017-18, with a \$0.25 rate increase for curbside and multi-family collection included in the FY 2017-18 budget to offset the lost revenue. There is no rate increase for collection services included in the FY 2018-19 Proposed Budget nor the FY 2019-20 Financial Plan. The breakdown of the rate structure and anticipated revenues are as follows:

Service Type	Actual Rate for FY 2018 (Per Month)	FY 2018 Budget	Actual Rate for FY 2018 (Per Month) Hold Constant	FY 2019 Revenues	Actual Rate for FY 2018 (Per Month) Hold Constant	FY 2020 Revenues
Curbside	\$ 16.00	\$ 7,449,600	\$ 16.00	\$ 7,524,096	\$ 16.00	\$ 7,599,360
Multi-Family	\$ 16.00		\$ 16.00		\$ 16.00	

The Proposed Budget for FY 2018-19 is \$7,843,096, and the FY 2019-20 Financial Plan is \$ 7,918,360.

Fleet Maintenance Fund

The Fleet Maintenance Fund provides assistance and maintenance to the City's entire fleet. Maintenance includes, but is not limited to, auto body repair, welding, small equipment repair, and tire repair, as well as fuel. The budgeted amount for the Fleet Fund is \$4,431,156 in the FY 2018-19 Proposed Budget and \$4,543,792 in the FY 2019-20 Financial Plan.

Housing Fund

The Housing Fund is supported through Community Development Block Grants (CDBG) from the US Housing and Urban Development Department. Grant revenues are projected at \$1,287,349 for the FY 2018-19 Proposed Budget and \$1,325,969 for the FY 2019-20 Financial Plan. Staff continues to monitor federal legislation that would potentially impact CDBG and HOME grant funding for FY 2018-19. The overall Housing Fund budget is \$1,597,179 for the FY 2018-19 Proposed Budget and \$1,645,094 for the FY 2019-20 Financial Plan.

Health Fund

The City, in conjunction with Greenville Utilities Commission, operates a self-insured health insurance program through Cigna, funded by both employee and employer contributions. Contributions to the fund were held constant in the FY 2018-19 Proposed Budget and FY 2019-20 Financial Plan, with the increased health care costs being offset with fund balance. The Proposed Budget for FY 2018-19 is \$13,562,600, and \$14,003,384 for the FY 2019-20 Financial Plan.

Vehicle Replacement Fund

The Vehicle Replacement Fund is an internal service fund used to account for revenues and expenses associated with vehicles and other capital equipment purchased by the City. Due to the increased needs of the fund, department costs for vehicles over \$35,000 will increased to 40% for FY 2018-19 and 50% for FY 2019-20. The total budget will be \$4,332,161 for the FY 2018-19 Proposed Budget and \$4,700,179 for the FY 2019-20 Financial Plan.

SUMMARY

The FY 2018-19 Proposed Budget and FY 2019-20 Financial Plan balance revenues with expenditures as required by State law. Both the Proposed Budget and Financial Plan address the objectives, priorities and goals established by the City Council and provide financial resources necessary to continue City services at current levels as well as pay for a number of capital initiatives, add much needed positions to City's operations, and address increased costs.

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

Respectfully submitted,



Ann E. Wall
City Manager

**FY 2018-19 OPERATING BUDGET &
FY 2019-20 FINANCIAL PLAN**

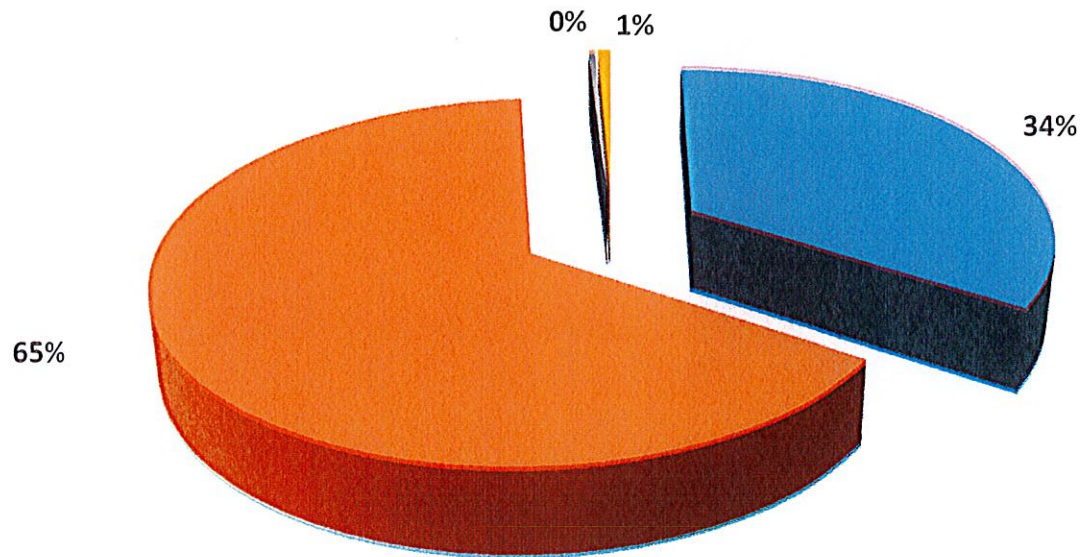


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**ALL FUNDS
BUDGET SUMMARY**

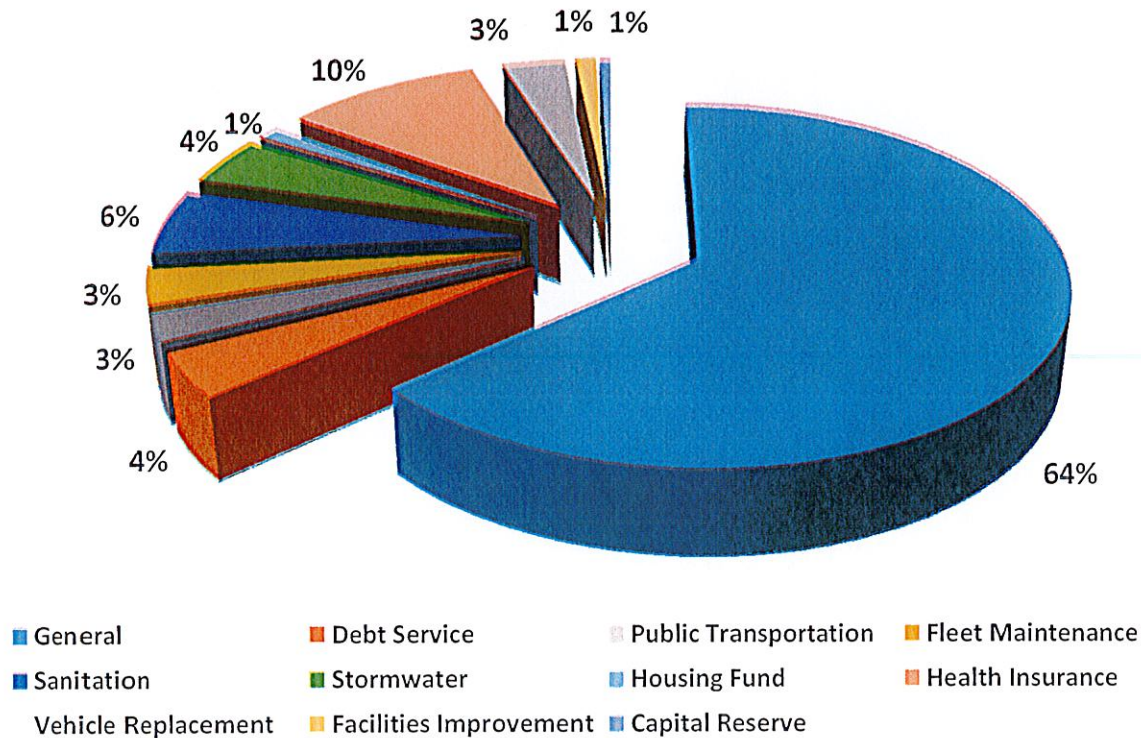
CITY OF GREENVILLE
BUDGET PROPOSED FOR CITY MANAGED FUNDS & INDEPENDENT AGENCIES
FOR FISCAL YEAR 2018-19 & 2019-20 FINANCIAL PLAN

FUND	2016 ACTUAL	2017 ACTUAL	2018 ORIGINAL BUDGET	2019 PROPOSED BUDGET	INC/ (DEC)	2020 FINANCIAL PLAN	INC/ (DEC)
City Managed Funds	\$ 126,367,318	\$ 125,843,779	\$ 129,243,088	\$ 133,495,542	3.29%	\$ 135,195,385	1.27%
Greenville Utilities Commission	250,509,023	251,913,068	250,541,773	253,310,658	1.11%	260,767,293	2.94%
Convention & Visitors Authority	1,099,168	1,291,124	1,228,484	1,396,501	13.68%	1,444,359	3.43%
Sheppard Memorial Library	2,308,937	2,528,942	2,432,280	2,479,917	1.96%	2,554,619	3.01%
TOTAL ALL FUNDS	\$ 380,284,446	\$ 381,576,913	\$ 383,445,625	\$ 390,682,618	1.89%	\$ 399,961,656	2.38%



CITY OF GREENVILLE
BUDGET PROPOSED FOR CITY MANAGED FUNDS
FOR FISCAL YEAR 2018-19 & 2019-20 FINANCIAL PLAN

FUND	2016 ACTUAL	2017 ACTUAL	2018 ORIGINAL BUDGET	2019 PROPOSED BUDGET	INC/ (DEC)	2020 FINANCIAL PLAN	INC/ (DEC)
General	\$ 77,638,278	\$ 80,855,039	\$ 82,013,799	\$ 84,993,936	3.63%	\$ 85,888,414	1.05%
Debt Service	10,991,661	5,626,726	5,448,934	5,463,492	0.27%	5,477,129	0.25%
Public Transportation	2,638,980	2,269,117	2,858,391	3,249,922	13.70%	3,288,032	1.17%
Fleet Maintenance	4,058,800	4,288,034	4,337,071	4,431,156	2.17%	4,543,792	2.54%
Sanitation	7,460,008	7,201,930	7,619,286	7,843,096	2.94%	7,918,360	0.96%
Stormwater	4,905,213	5,462,158	5,928,998	5,882,000	-0.79%	5,941,000	1.00%
Housing Fund	1,251,636	1,520,001	1,424,149	1,597,179	12.15%	1,645,094	3.00%
Health Insurance	12,233,780	12,924,677	13,135,690	13,562,600	3.25%	14,003,384	3.25%
Vehicle Replacement	2,161,931	3,638,255	4,934,770	4,332,161	-12.21%	4,700,179	8.50%
Facilities Improvement	1,579,180	1,590,000	1,542,000	1,400,000	-9.21%	1,400,000	0.00%
Capital Reserve	1,447,851	467,842	-	740,000	0.00%	390,000	-47.30%
TOTAL CITY MANAGED FUNDS	\$ 126,367,318	\$ 125,843,779	\$ 129,243,088	\$ 133,495,542	3.29%	\$ 135,195,385	1.27%



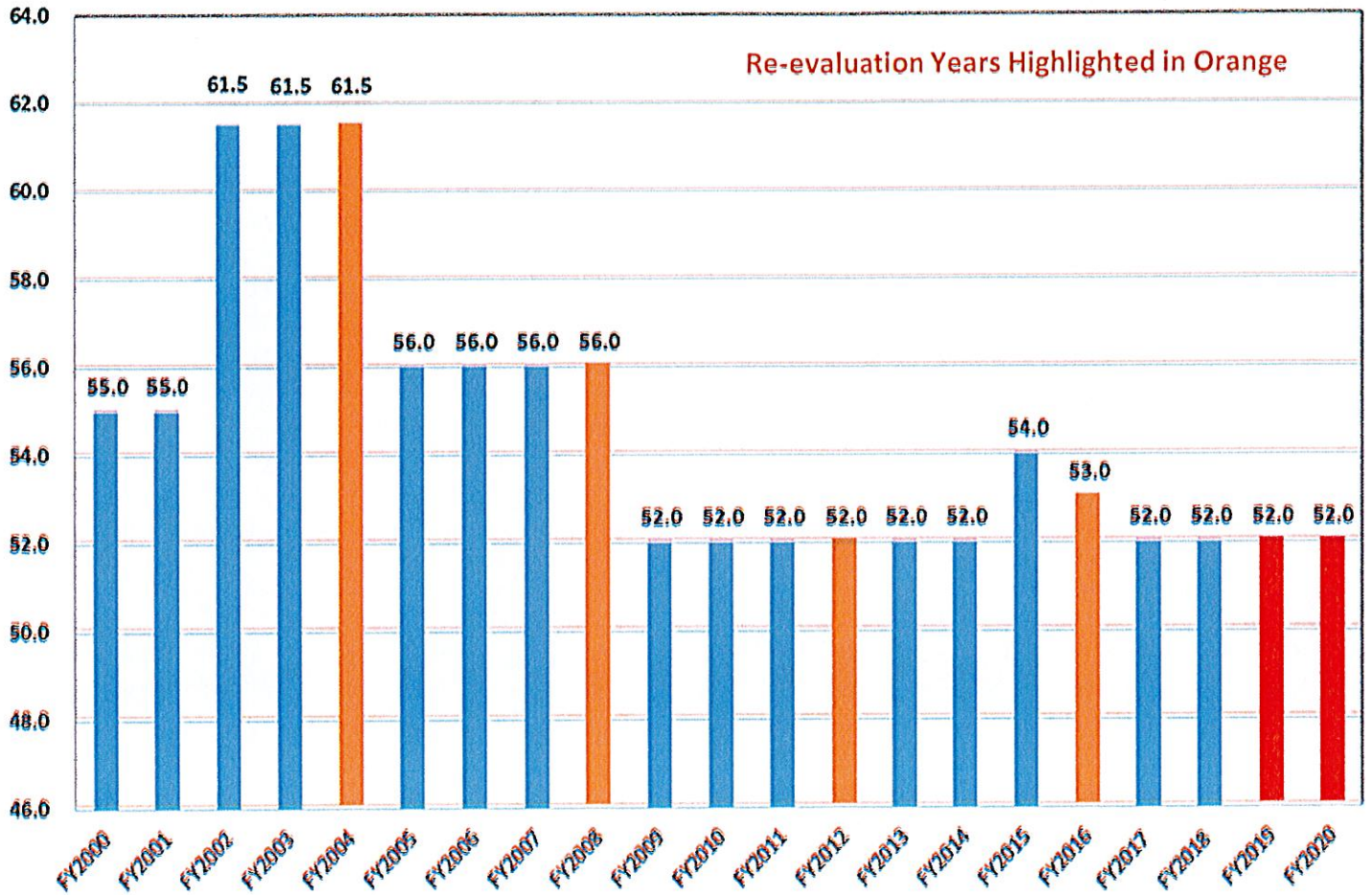
**FY 2018-19 OPERATING BUDGET &
FY 2019-20 FINANCIAL PLAN**



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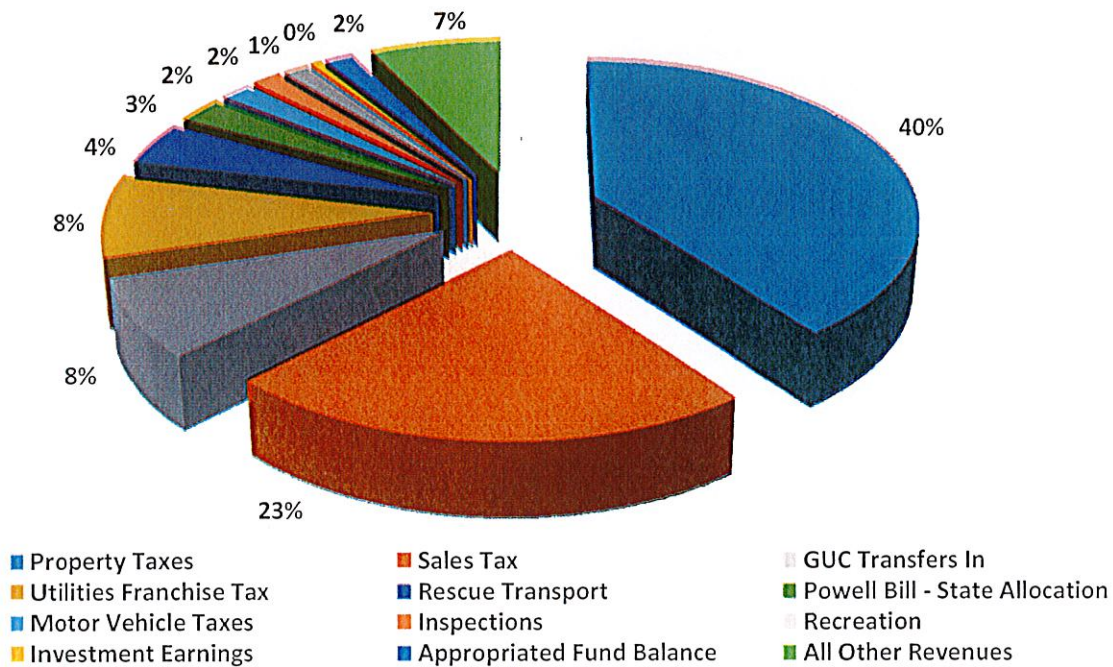
**GENERAL FUND
BUDGET SUMMARY**

CITY OF GREENVILLE
AD VALOREM PROPERTY TAX RATE
FOR FISCAL YEAR 2018-19 & 2019-20 FINANCIAL PLAN



CITY OF GREENVILLE
BUDGET ADOPTED FOR GENERAL FUND - REVENUE SUMMARY
FOR FISCAL YEAR 2019 & 2020 FINANCIAL PLAN

REVENUE SOURCE	2016 ACTUAL	2017 ACTUAL	2018 ORIGINAL BUDGET	2019 PROPOSED BUDGET	INC/ (DEC)	2020 FINANCIAL PLAN	INC/ (DEC)
Property Taxes	\$ 31,759,543	\$ 31,977,626	\$ 32,750,000	\$ 33,722,500	2.97%	\$ 34,786,629	3.16%
Sales Tax	17,289,692	18,469,673	18,823,000	19,463,690	3.40%	20,050,411	3.01%
GUC Transfers In	7,358,265	6,661,899	6,651,919	6,731,296	1.19%	6,770,725	0.59%
Utilities Franchise Tax	6,949,180	6,827,761	7,102,077	7,000,000	-1.44%	7,100,000	1.43%
Rescue Transport	3,060,016	2,692,167	3,127,484	3,643,346	16.49%	3,758,054	3.15%
Powell Bill - State Allocation	2,220,065	2,201,441	2,220,065	2,220,065	0.00%	2,220,065	0.00%
Motor Vehicle Taxes	1,016,260	1,407,660	1,503,457	1,508,522	0.34%	1,538,693	2.00%
Inspections	715,659	1,394,750	950,000	1,399,840	47.35%	1,399,840	0.00%
Recreation	1,864,662	1,851,389	1,999,487	1,231,826	-38.39%	1,243,876	0.98%
Investment Earnings	691,409	381,105	500,000	500,000	0.00%	500,000	0.00%
All Other Revenues	4,713,527	6,989,568	5,207,966	6,192,916	18.91%	5,490,186	-11.35%
SUBTOTAL	\$ 77,638,278	\$ 80,855,039	\$ 80,835,455	\$ 83,614,001	3.44%	\$ 84,858,479	1.49%
Appropriated Fund Balance							
General Fund	-	-	465,766	1,000,000	114.70%	650,000	-35.00%
Powell Bill	-	-	712,578	379,935	-46.68%	379,935	0.00%
TOTAL	\$ 77,638,278	\$ 80,855,039	\$ 82,013,799	\$ 84,993,936	3.63%	\$ 85,888,414	1.05%

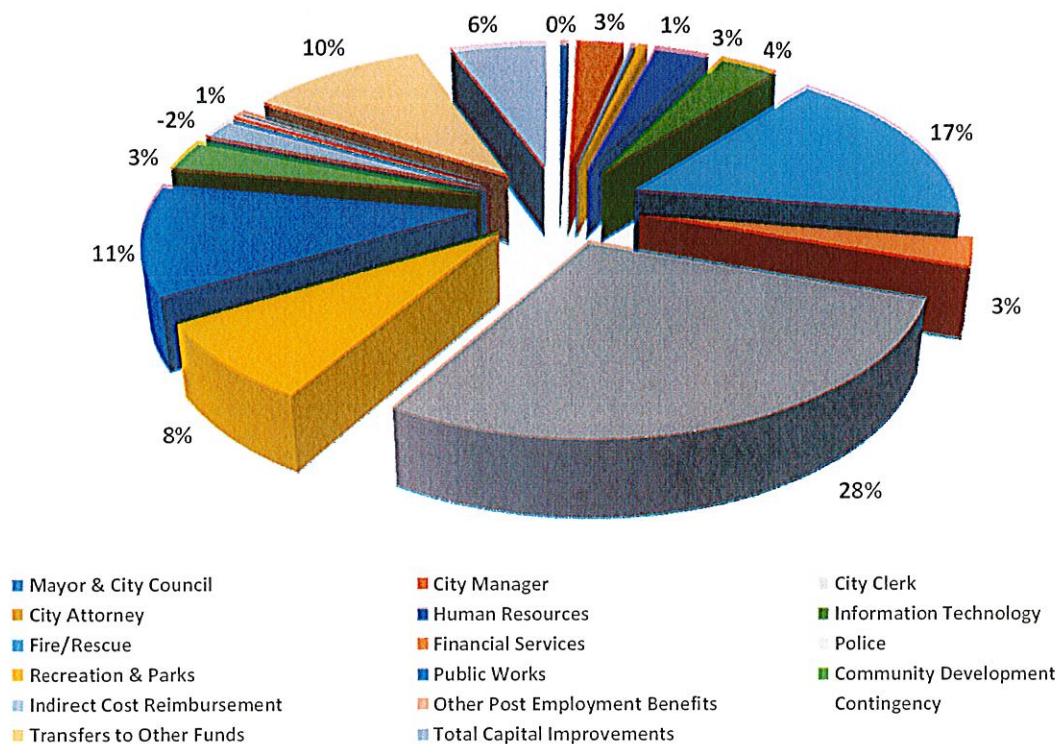


CITY OF GREENVILLE
BUDGET ADOPTED FOR GENERAL FUND - REVENUE DETAIL
FOR FISCAL YEAR 2018-19 & 2019-20 FINANCIAL PLAN

REVENUE SOURCE	2016 ACTUAL	2017 ACTUAL	2018 ORIGINAL BUDGET	2019 PROPOSED BUDGET	INC/ (DEC)	2020 FINANCIAL PLAN	INC/ (DEC)
Unrestricted Intergovernmental Property Taxes							
Current Year Taxes	\$ 28,842,344	\$ 29,152,393	\$ 29,944,490	\$ 30,528,008	1.95%	\$ 31,528,247	3.28%
Motor Vehicle Taxes	2,994,670	3,016,063	2,965,692	3,166,299	6.76%	3,229,625	2.00%
Prior Year Taxes	204,359	268,998	149,082	359,618	141.22%	366,810	2.00%
Tax Interest & Penalties	172,176	145,178	187,460	185,367	-1.12%	189,075	2.00%
Tax Discounts	(409,232)	(500,833)	(412,281)	(428,937)	4.04%	(437,516)	2.00%
Tax Refunds	(44,774)	(104,174)	(84,443)	(87,854)	4.04%	(89,612)	2.00%
SUBTOTAL	\$ 31,759,543	\$ 31,977,626	\$ 32,750,000	\$ 33,722,500	2.97%	\$ 34,786,629	3.16%
Other Unrestricted Intergovernmental							
Sales Taxes	\$ 17,289,692	\$ 18,469,673	\$ 18,823,000	\$ 19,463,690	3.40%	\$ 20,050,411	3.01%
Rental Vehicle - Gross Receipts	142,723	152,527	133,378	160,370	20.24%	165,181	3.00%
Video Program & Supplemental PEG	871,961	875,412	923,767	860,935	-6.80%	869,544	1.00%
Motor Vehicle Fee	1,016,260	1,407,660	1,503,457	1,508,522	0.34%	1,538,693	2.00%
Payment in Lieu of Taxes	46,584	52	51,075	67,470	32.10%	68,819	2.00%
State Fire Protection	386,926	387,490	390,000	393,900	1.00%	397,839	1.00%
Utilities Franchise Tax	6,949,180	6,827,761	7,102,077	7,000,000	-1.44%	7,100,000	1.43%
Beer & Wine	390,180	403,408	437,266	425,073	-2.79%	429,324	1.00%
SUBTOTAL	\$ 27,093,506	\$ 28,523,983	\$ 29,364,020	\$ 29,879,960	1.76%	\$ 30,619,811	2.48%
Restricted Intergovernmental							
Traffic Control Lights Maintenance	\$ 11,360	\$ 118,411	\$ 157,000	\$ 157,000	0.00%	\$ 157,000	0.00%
Street Sweeper Agreement	26,404	259,068	25,035	25,035	0.00%	25,035	0.00%
Powell Bill State Allocation	2,220,065	2,201,441	2,220,065	2,220,065	0.00%	2,220,065	0.00%
Special State/Federal/Local Grants	105,891	379,302	13,186	503,000	3714.7%	-	-100.0%
Controlled Substance Tax	48,870	(701)	-	-	0.00%	-	0.00%
Section 104 F Planning Grant MPO	91,762	254,761	225,280	605,647	168.84%	332,618	-45.08%
SUBTOTAL	\$ 2,504,352	\$ 3,212,282	\$ 2,640,566	\$ 3,510,747	32.95%	\$ 2,734,718	-22.10%
Licenses, Permits & Fees							
Privilege Licenses	\$ 23	\$ 100	\$ -	\$ -	0.00%	\$ -	0.00%
Inspection Division Permits	715,659	1,394,750	950,000	1,399,840	47.35%	1,399,840	0.00%
Planning Fees	135,975	139,045	110,721	142,960	29.12%	145,819	2.00%
Recreation Department Activity Fees	1,864,662	1,851,389	1,999,487	1,231,826	-38.39%	1,243,876	0.98%
Police Fees	763,888	698,201	1,229,621	1,136,903	-7.54%	1,170,110	2.92%
Engineering Fees	29,981	20,999	14,508	33,527	131.09%	33,862	1.00%
Fire/Rescue Fees	177,557	187,036	208,455	214,500	2.90%	214,500	0.00%
SUBTOTAL	\$ 3,687,745	\$ 4,291,520	\$ 4,512,792	\$ 4,159,556	-7.83%	\$ 4,208,007	1.16%
Sales & Services							
Rescue Service Transport	\$ 3,060,016	\$ 2,692,167	\$ 3,127,484	\$ 3,643,346	16.49%	\$ 3,758,054	3.15%
Leased Parking & Meters	186,696	202,513	178,386	294,803	65.26%	302,933	2.76%
Parking Violations	297,783	265,539	216,363	375,000	73.32%	378,750	1.00%
SUBTOTAL	\$ 3,544,495	\$ 3,160,219	\$ 3,522,233	\$ 4,313,149	22.45%	\$ 4,439,737	2.93%
Other Revenues							
Donations	\$ -	\$ -	\$ -	\$ -	-	\$ -	-
Sale of Property	70,435	1,514,271	26,016	26,536	2.00%	27,067	2.00%
Other Revenue	801,139	1,045,316	767,909	770,257	0.31%	771,785	0.20%
SUBTOTAL	\$ 871,574	\$ 2,559,586	\$ 793,925	\$ 796,793	0.36%	\$ 798,852	0.26%
Investment Earnings							
Investment Earnings	\$ 691,409	\$ 381,105	\$ 500,000	\$ 500,000	0.00%	\$ 500,000	0.00%
Other Financing Sources							
Transfer in GUC	\$ 7,358,265	\$ 6,661,899	\$ 6,651,919	\$ 6,731,296	1.19%	\$ 6,770,725	0.59%
Transfer from Capital Reserve	-	-	-	-	0.00%	-	0.00%
Transfer from Housing	-	-	100,000	-	-100.0%	-	0.00%
Transfer from Sanitation	-	-	-	-	0.00%	-	0.00%
Other Transfers	127,389	86,818	-	-	0.00%	-	0.00%
SUBTOTAL	\$ 7,485,654	\$ 6,748,717	\$ 6,751,919	\$ 6,731,296	-0.31%	\$ 6,770,725	0.59%
Fund Balance Appropriated							
Appropriated Fund Balance - General	\$ -	\$ -	\$ 465,766	\$ 1,000,000	114.70%	\$ 650,000	-35.00%
Appropriated Fund Balance - Powell Bill	-	-	712,578	379,935	-46.68%	379,935	0.00%
SUBTOTAL	\$ -	\$ -	\$ 1,178,344	\$ 1,379,935	17.11%	\$ 1,029,935	-25.36%
GENERAL FUND REVENUE TOTAL	\$ 77,638,278	\$ 80,855,039	\$ 82,013,799	\$ 84,993,936	3.63%	\$ 85,888,414	1.05%

CITY OF GREENVILLE
BUDGET ADOPTED FOR GENERAL FUND - EXPENSE BY DEPARTMENT
FOR FISCAL YEAR 2018-19 & 2019-20 FINANCIAL PLAN

DEPARTMENT	2016 ACTUAL	2017 ACTUAL	2018 ORIGINAL BUDGET	2019 PROPOSED BUDGET	INC/ (DEC)	2020 FINANCIAL PLAN	INC/ (DEC)
Mayor & City Council	\$ 399,007	\$ 411,076	\$ 457,998	\$ 430,586	-5.99%	\$ 493,490	14.61%
City Manager	1,253,829	2,383,711	2,070,618	2,496,657	20.58%	2,563,326	2.67%
City Clerk	232,547	248,789	265,083	275,649	3.99%	282,064	2.33%
City Attorney	468,045	457,682	460,767	509,349	10.54%	529,134	3.88%
Human Resources	3,621,647	2,627,508	2,790,698	2,855,170	2.31%	2,869,086	0.49%
Information Technology	3,058,767	2,845,527	2,993,452	3,151,566	5.28%	3,273,997	3.88%
Fire/Rescue	13,282,603	13,545,750	14,023,486	14,689,593	4.75%	15,189,525	3.40%
Financial Services	2,490,010	2,442,784	2,428,481	2,481,422	2.18%	2,505,675	0.98%
Police	23,096,498	23,186,751	24,757,355	25,091,055	1.35%	25,531,404	1.76%
Recreation & Parks	7,457,419	7,503,495	7,573,949	7,181,175	-5.19%	7,290,857	1.53%
Public Works	8,003,036	8,303,698	9,671,950	9,999,525	3.39%	10,131,952	1.32%
Community Development	2,484,916	2,465,175	2,562,292	2,848,070	11.15%	2,886,155	1.34%
TOTAL BY DEPARTMENT	\$ 65,848,324	\$ 66,421,946	\$ 70,056,129	\$ 72,009,818	2.79%	\$ 73,546,664	2.13%
Indirect Cost Reimbursement	\$ (1,390,870)	\$ (1,311,578)	\$ (1,459,519)	\$ (1,950,887)	33.67%	\$ (1,950,887)	0.00%
Other Post Employment Benefits	450,000	500,000	500,000	600,000	20.00%	700,000	16.67%
Contingency	-	-	200,000	140,000	-30.00%	100,000	-28.57%
Transfers to Other Funds	11,114,322	14,010,301	10,616,558	9,228,684	-13.07%	8,944,735	-3.08%
Total Capital Improvements	1,753,930	2,255,396	2,100,631	4,966,321	136.42%	4,547,902	-8.43%
TOTAL GENERAL FUND	\$ 77,775,706	\$ 81,876,065	\$ 82,013,799	\$ 84,993,936	3.63%	\$ 85,888,414	1.05%



CITY OF GREENVILLE
BUDGET ADOPTED FOR GENERAL FUND - EXPENSE DETAIL
FOR FISCAL YEAR 2018-19 & 2019-20 FINANCIAL PLAN

DEPARTMENT	2016 ACTUAL	2017 ACTUAL	2018 ORIGINAL BUDGET	2019 PROPOSED BUDGET	INC/ (DEC)	2020 FINANCIAL PLAN	INC/ (DEC)
Personnel							
Regular Salaries	\$ 32,405,835	\$ 32,865,058	\$ 35,258,772	\$ 36,085,230	2.34%	\$ 36,934,411	2.35%
Overtime Salaries	1,213,469	1,589,418	1,456,762	1,540,270	5.73%	1,540,270	0.00%
Off-Duty	208,538	283,905	237,838	295,000	24.03%	295,000	0.00%
Allowances	366,979	439,647	459,540	472,740	2.87%	472,740	0.00%
FICA	2,501,532	2,557,502	2,703,818	2,566,717	-5.07%	2,644,301	3.02%
Retirement	91,272	2,499,349	2,732,279	2,521,584	-7.71%	2,610,776	3.54%
Health Insurance	2,229,990	8,129,114	8,691,174	8,445,610	-2.83%	8,538,589	1.10%
Group Life Insurance	8,055,058	174,022	140,398	110,698	-21.15%	112,301	1.45%
Workers Compensation	630,250	563,262	559,512	610,000	9.02%	610,000	0.00%
Education/Training Assistance	35,887	39,569	30,000	33,026	10.09%	33,026	0.00%
401K Retirement	837,574	844,722	903,386	1,026,359	13.61%	1,045,983	1.91%
Other Personnel Expenses	146,725	171,794	92,209	653,015	608.19%	653,015	0.00%
TOTAL PERSONNEL	\$ 48,723,109	\$ 50,157,362	\$ 53,265,688	\$ 54,360,249	2.05%	\$ 55,490,412	2.08%
Operating							
Advertising	\$ 85,038	\$ 94,656	\$ 117,177	\$ 115,253	-1.64%	\$ 120,670	4.70%
Building Maintenance	303,188	340,346	237,885	345,608	45.28%	349,608	1.16%
Computer Hardware	335,462	271,956	320,312	206,095	-35.66%	247,122	19.91%
Computer Software	536,234	596,213	624,947	808,886	29.43%	810,297	0.17%
Contingency	-	-	200,000	140,000	-30.00%	100,000	-28.57%
Contracted Services	3,094,613	3,695,887	3,830,652	3,774,738	-1.46%	3,833,610	1.56%
Copier Maintenance	56,283	48,037	57,807	52,614	-8.98%	53,058	0.84%
Dues & Subscriptions	118,117	200,259	192,714	209,152	8.53%	223,093	6.67%
Elections	63,362	-	75,000	-	-100.00%	75,000	0.00%
Equipment Maintenance	132,315	113,669	216,412	207,500	-4.12%	211,968	2.15%
F/R General Expenses	202,860	156,648	187,759	163,905	-12.70%	182,000	11.04%
Fleet Labor	721,897	1,114,070	916,357	1,075,668	17.39%	1,110,939	3.28%
Fleet Service Fixed Cost	967,040	1,036,866	1,036,866	1,059,817	2.21%	1,063,254	0.32%
Fuel	532,041	580,530	689,700	653,559	-5.24%	670,873	2.65%
General Insurance Liability	521,009	534,051	531,000	550,000	3.58%	550,000	0.00%
Grants/Donations	335,462	208,969	74,600	205,100	174.93%	205,100	0.00%
Laundry & Cleaning	25,367	29,006	27,802	33,602	20.86%	35,102	4.46%
OPEB	450,000	500,000	500,000	600,000	20.00%	700,000	16.67%
Other Expense	2,695,470	1,266,403	1,000,452	1,184,067	18.35%	1,129,714	-4.59%
Postage	12,370	42,333	58,000	50,000	-13.79%	50,000	0.00%
Printing	59,283	56,138	91,709	92,738	1.12%	96,083	3.61%
Professional Services	26,061	19,992	32,000	32,853	2.67%	32,515	-1.03%
Property & Casualty Loss	1,019,463	104,710	280,000	400,000	42.86%	400,000	0.00%
Radio Maintenance	136,395	150,760	154,741	169,217	9.35%	176,957	4.57%
Street Light	1,348,629	1,380,608	1,550,840	1,438,014	-7.28%	1,452,394	1.00%
Supplies & Materials	1,074,599	1,536,480	1,609,171	1,878,962	16.77%	1,997,978	6.33%
Telephone	291,941	268,655	308,989	344,513	11.50%	347,473	0.86%
Travel/Training	315,862	371,583	340,621	400,547	17.59%	406,630	1.52%
Uniforms	391,702	262,122	298,060	325,500	9.21%	334,000	2.61%
Utilities	1,103,626	1,059,583	1,185,314	1,149,000	-3.06%	1,152,700	0.32%
Vehicle Maintenance	619,525	724,057	743,554	722,661	-2.81%	738,114	2.14%
TOTAL OPERATING	\$ 17,575,214	\$ 16,764,584	\$ 17,490,441	\$ 18,389,569	5.14%	\$ 18,856,252	2.54%
Capital							
Capital Outlay/Capital Improvements	2,891,930	3,955,396	4,300,631	4,966,321	15.48%	4,547,902	-8.43%
TOTAL CAPITAL	\$ 2,891,930	\$ 3,955,396	\$ 4,300,631	\$ 4,966,321	15.48%	\$ 4,547,902	-8.43%
Transfers							
Facilities Improvement Program	\$ 1,579,180	\$ 1,590,000	\$ 1,542,000	\$ 1,400,000	-9.21%	\$ 1,400,000	0.00%
Debt Service Fund	4,281,286	4,812,928	4,737,002	4,737,002	0.00%	4,737,002	0.00%
Sheppard Memorial Library	1,162,192	1,197,058	1,232,969	1,269,958	3.00%	1,308,057	3.00%
Housing	235,561	292,684	300,806	309,830	3.00%	319,125	3.00%
Transit	712,963	565,269	603,781	771,894	27.84%	790,551	2.42%
Capital Reserve	1,447,301	467,119	-	740,000	0.00%	390,000	-47.30%
Imperial Site Project	-	1,040,000	-	-	0.00%	-	0.00%
South Greenville Project	81,000	410,000	-	-	0.00%	-	0.00%
Other Transfers	476,839	1,935,243	-	-	0.00%	-	0.00%
TOTAL TRANSFERS	9,976,322	12,310,301	8,416,558	9,228,684	9.65%	8,944,735	-3.08%
Indirect Cost Reimbursement	(1,390,869)	(1,311,578)	(1,459,519)	(1,950,887)	33.67%	(1,950,887)	0.00%
TOTAL EXPENDITURES	\$ 77,775,706	\$ 81,876,065	\$ 82,013,799	\$ 84,993,936	3.63%	\$ 85,888,414	1.05%

**FY 2018-19 OPERATING BUDGET &
FY 2019-20 FINANCIAL PLAN**



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**OTHER FUNDS
BUDGET SUMMARIES**

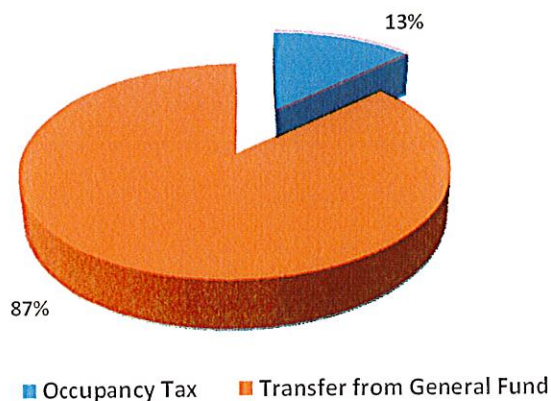
CITY OF GREENVILLE
DEBT SERVICE FUND
FOR FISCAL YEAR 2018-19 & 2019-20 FINANCIAL PLAN

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

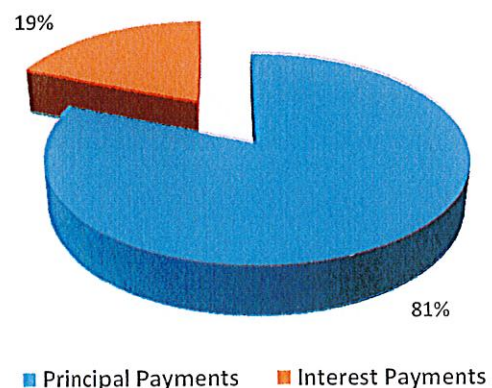
REVENUES	2016 ACTUAL	2017 ACTUAL	2018 ORIGINAL BUDGET	2019 PROPOSED BUDGET	INC/ (DEC)	2020 FINANCIAL PLAN	INC/ (DEC)
Occupancy Tax	\$ 520,822	\$ 765,973	\$ 711,932	\$ 726,490	2%	\$ 740,127	2%
Transfer from Powell Bill	49,845	72,603	73,299	-	-100%	-	0%
Transfer from General Fund	4,231,441	4,740,325	4,663,703	4,737,002	2%	4,737,002	0%
Bond Proceeds	6,185,392	-	-	-	0%	-	0%
Energy Efficient Refund	-	34,543	-	-	0%	-	0%
Investment Earnings	4,161	13,282	-	-	0%	-	0%
TOTAL	\$ 10,991,661	\$ 5,626,726	\$ 5,448,934	\$ 5,463,492	0%	\$ 5,477,129	0%

EXPENSES	2016 ACTUAL	2017 ACTUAL	2018 ORIGINAL BUDGET	2019 PROPOSED BUDGET	INC/ (DEC)	2020 FINANCIAL PLAN	INC/ (DEC)
Principal Payments	\$ 3,808,442	\$ 3,927,446	\$ 4,682,088	\$ 4,433,476	-5%	\$ 4,526,269	2%
Interest Payments	815,107	1,039,266	766,846	1,030,016	34%	950,860	-8%
Closing Costs	6,248,200	11,651	-	-	0%	-	0%
Transfers Out	102,500	-	-	-	0%	-	0%
Other	56,050	-	-	-	0%	-	0%
TOTAL	\$ 11,030,299	\$ 4,978,363	\$ 5,448,934	\$ 5,463,492	0%	\$ 5,477,129	0%

DEBT SERVICE REVENUE



DEBT SERVICE EXPENSE



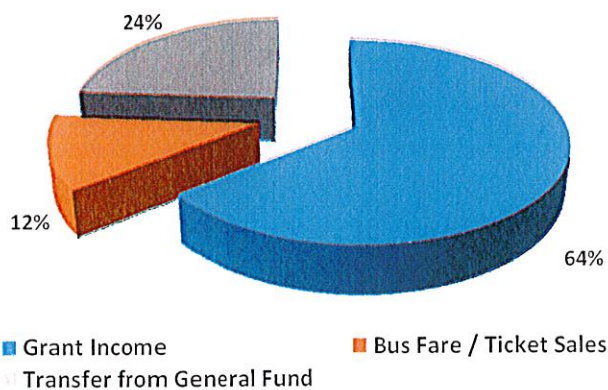
CITY OF GREENVILLE
PUBLIC TRANSPORTATION FUND
FOR FISCAL YEAR 2018-19 & 2019-20 FINANCIAL PLAN

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

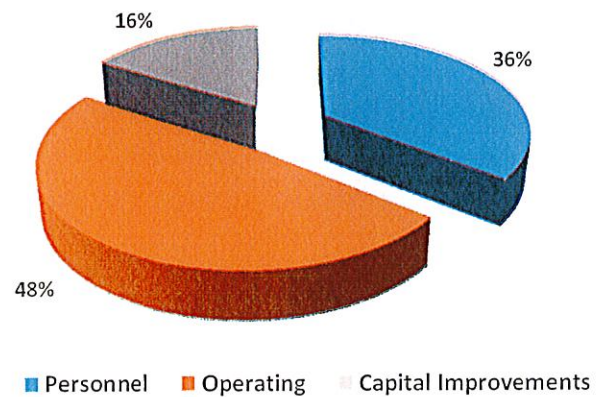
REVENUES	2016 ACTUAL	2017 ACTUAL	2018 ORIGINAL BUDGET	2019 PROPOSED BUDGET	INC/ (DEC)	2020 FINANCIAL PLAN	INC/ (DEC)
Grant Income	\$ 1,642,200	\$ 1,462,706	\$ 1,757,197	\$ 2,098,993	19%	\$ 2,107,543	0%
Bus Fare / Ticket Sales	281,058	238,517	380,014	379,035	0%	389,938	3%
Other Revenues	2,759	2,625	-	-	0%	-	0%
Transfer from General Fund	712,963	565,269	603,781	771,894	28%	790,551	2%
Appropriated Fund Balance	-	-	117,399	-	-100%	-	0%
TOTAL	\$ 2,638,980	\$ 2,269,117	\$ 2,858,391	\$ 3,249,922	14%	\$ 3,288,032	1%

EXPENSES	2016 ACTUAL	2017 ACTUAL	2018 ORIGINAL BUDGET	2019 PROPOSED BUDGET	INC/ (DEC)	2020 FINANCIAL PLAN	INC/ (DEC)
Personnel	\$ 1,114,245	\$ 1,224,564	\$ 1,177,241	\$ 1,157,856	-2%	\$ 1,180,747	2%
Operating	1,087,378	820,813	1,141,561	1,564,037	37%	1,564,499	0%
Capital Improvements	347,945	299,721	539,589	528,029	-2%	542,786	3%
Other	(419,782)	125,650	-	-	0%	-	0%
TOTAL	\$ 2,129,786	\$ 2,470,748	\$ 2,858,391	\$ 3,249,922	14%	\$ 3,288,032	1%

TRANSIT REVENUE



TRANSIT EXPENSE



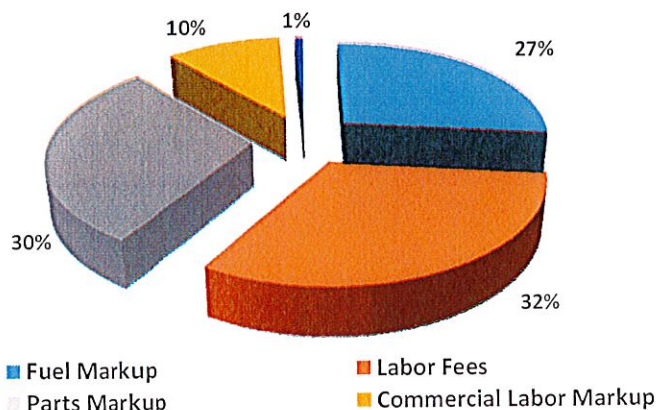
**CITY OF GREENVILLE
FLEET MAINTENANCE FUND
FOR FISCAL YEAR 2018-19 & 2019-20 FINANCIAL PLAN**

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

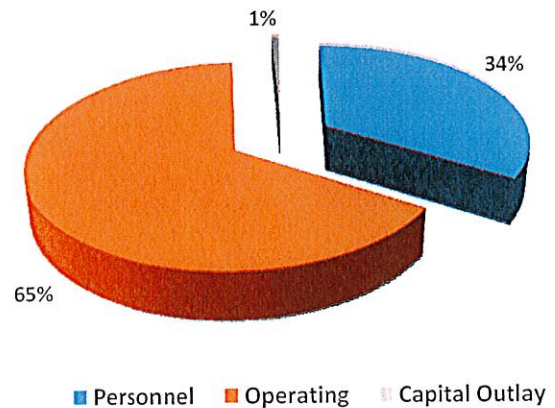
REVENUES	2016 ACTUAL	2017 ACTUAL	2018 ORIGINAL BUDGET	2019 PROPOSED BUDGET	INC/ (DEC)	2020 FINANCIAL PLAN	INC/ (DEC)
Fuel Markup	\$ 935,828	\$ 1,070,366	\$ 1,222,336	\$ 1,190,882	-3%	\$ 1,219,789	2%
Labor Fees	1,261,071	1,393,182	1,136,773	1,411,373	24%	1,453,714	3%
Parts Markup	1,208,087	1,302,579	1,471,233	1,329,829	-10%	1,356,425	2%
Commercial Labor Markup	613,651	519,565	496,796	464,742	-6%	478,684	3%
Other Revenues	40,163	2,342	9,933	34,330	246%	35,180	2%
TOTAL	\$ 4,058,800	\$ 4,288,034	\$ 4,337,071	\$ 4,431,156	2%	\$ 4,543,792	3%

EXPENSES	2016 ACTUAL	2017 ACTUAL	2018 ORIGINAL BUDGET	2019 PROPOSED BUDGET	INC/ (DEC)	2020 FINANCIAL PLAN	INC/ (DEC)
Personnel	\$ 1,364,193	\$ 1,509,416	\$ 1,466,383	\$ 1,504,692	3%	\$ 1,540,262	2%
Operating	2,585,079	2,651,133	2,870,688	2,895,464	1%	2,968,530	3%
Capital Outlay	-	13,493	-	31,000	0%	35,000	13%
Transfer to General Fund	8,487	-	-	-	0%	-	0%
Other	(19,344)	37,624	-	-	0%	-	0%
TOTAL	\$ 3,938,415	\$ 4,211,666	\$ 4,337,071	\$ 4,431,156	2%	\$ 4,543,792	3%

FLEET REVENUE



FLEET EXPENSE



CITY OF GREENVILLE
SANITATION FUND
FOR FISCAL YEAR 2018-19 & 2019-20 FINANCIAL PLAN

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

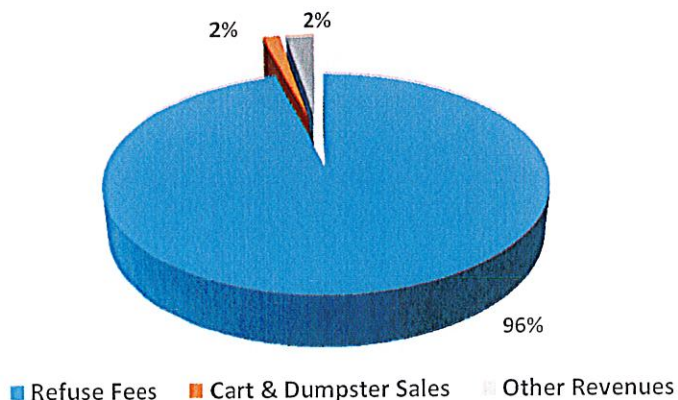
REVENUES	2016 ACTUAL	2017 ACTUAL	2018 ORIGINAL BUDGET	2019 PROPOSED BUDGET	INC/ (DEC)	2020 FINANCIAL PLAN	INC/ (DEC)
Refuse Fees	\$ 7,307,613	\$ 6,997,377	\$ 7,449,600	\$ 7,524,096	1%	\$ 7,599,360	1%
Cart & Dumpster Sales	66,866	108,118	94,880	122,500	29%	122,500	0%
Other Revenues	85,529	96,435	74,806	196,500	163%	196,500	0%

TOTAL	\$ 7,460,008	\$ 7,201,930	\$ 7,619,286	\$ 7,843,096	3%	\$ 7,918,360	1%
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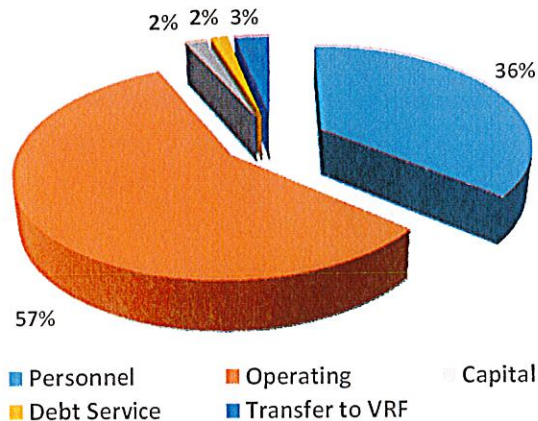
EXPENSES	2016 ACTUAL	2017 ACTUAL	2018 ORIGINAL BUDGET	2019 PROPOSED BUDGET	INC/ (DEC)	2020 FINANCIAL PLAN	INC/ (DEC)
Personnel	\$ 2,951,139	\$ 2,945,638	\$ 3,135,859	\$ 2,833,368	-10%	\$ 2,898,622	2%
Operating	2,837,337	3,680,211	3,963,668	4,489,969	13%	4,499,979	0%
Capital	326,401	30,210	101,606	150,000	48%	150,000	0%
Debt Service	58,942	24,437	168,153	119,759	-29%	119,759	0%
Transfer to General Fund	-	35,620	-	-	0%	-	0%
Transfer to VRF	-	237,816	250,000	250,000	0%	250,000	0%

TOTAL	\$ 6,173,819	\$ 6,953,932	\$ 7,619,286	\$ 7,843,096	3%	\$ 7,918,360	1%
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SANITATION REVENUE



SANITATION EXPENSE



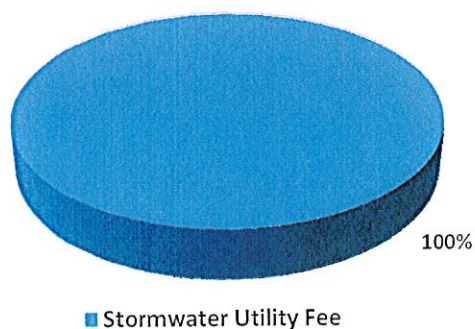
CITY OF GREENVILLE
STORMWATER UTILITY FUND
FOR FISCAL YEAR 2018-19 & 2019-20 FINANCIAL PLAN

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

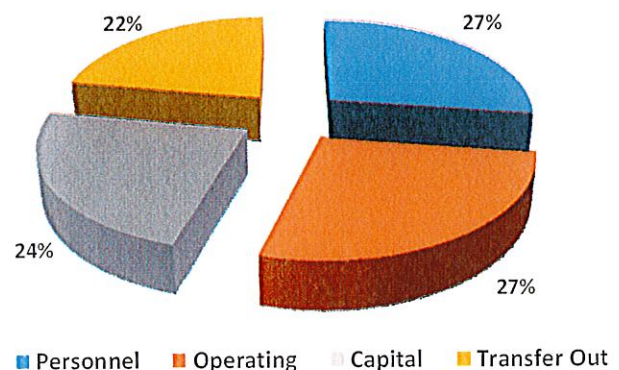
REVENUES	2016 ACTUAL	2017 ACTUAL	2018 ORIGINAL BUDGET	2019 PROPOSED BUDGET	INC/ (DEC)	2020 FINANCIAL PLAN	INC/ (DEC)
Stormwater Utility Fee	\$ 4,932,955	\$ 5,454,608	\$ 5,928,998	\$ 5,882,000	-1%	\$ 5,941,000	1%
Other Revenue	(28,221)	550	-	-	0%	-	0%
Transfer from Other Funds	479	-	-	-	0%	-	0%
Transfer from General Fund	-	7,000	-	-	0%	-	0%
Appropriated Fund Balance	-	-	-	-	0%	-	0%
TOTAL	\$ 4,905,213	\$ 5,462,158	\$ 5,928,998	\$ 5,882,000	-1%	\$ 5,941,000	1%

EXPENSES	2016 ACTUAL	2017 ACTUAL	2018 ORIGINAL BUDGET	2019 PROPOSED BUDGET	INC/ (DEC)	2020 FINANCIAL PLAN	INC/ (DEC)
Personnel	\$ 1,268,564	\$ 1,249,446	\$ 1,487,637	\$ 1,611,281	8%	\$ 1,650,187	2%
Operating	1,048,138	988,726	1,398,361	1,589,147	14%	1,557,283	-2%
Capital	209,153	174,539	3,043,000	1,385,307	-54%	1,437,265	4%
Transfer Out	-	574,331	-	1,296,265	0%	1,296,265	0%
TOTAL	\$ 2,525,855	\$ 2,987,042	\$ 5,928,998	\$ 5,882,000	-1%	\$ 5,941,000	1%

STORMWATER REVENUE



STORMWATER EXPENSE



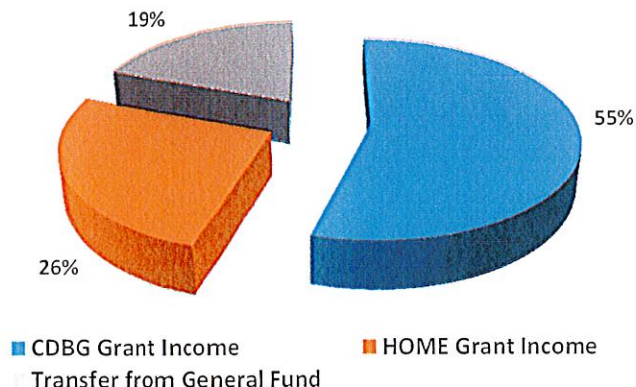
**CITY OF GREENVILLE
HOUSING FUND
FOR FISCAL YEAR 2018-19 & 2019-20 FINANCIAL PLAN**

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

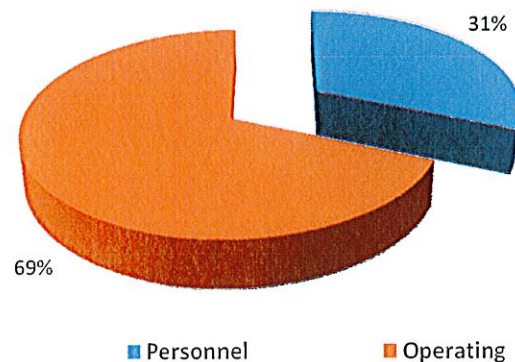
REVENUES	2016 ACTUAL	2017 ACTUAL	2018 ORIGINAL BUDGET	2019 PROPOSED BUDGET	INC/ (DEC)	2020 FINANCIAL PLAN	INC/ (DEC)
CDBG Grant Income	\$ 684,002	\$ 971,733	\$ 796,296	\$ 872,246	10%	\$ 898,413	3%
HOME Grant Income	332,073	255,584	327,047	415,103	27%	\$ 427,556	3%
Transfer from General Fund	235,561	292,684	300,806	309,830	3%	\$ 319,125	3%
TOTAL	\$ 1,251,636	\$ 1,520,001	\$ 1,424,149	\$ 1,597,179	12%	\$ 1,645,094	3%

EXPENSES	2016 ACTUAL	2017 ACTUAL	2018 ORIGINAL BUDGET	2019 PROPOSED BUDGET	INC/ (DEC)	2020 FINANCIAL PLAN	INC/ (DEC)
Personnel	\$ 261,773	\$ 306,857	\$ 485,655	\$ 500,225	3%	\$ 515,232	3%
Operating	957,880	1,062,633	938,494	1,096,954	17%	1,129,863	3%
Capital	29,987	-	-	-	0%	-	0%
Transfer Out	9,960	100	-	-	0%	-	0%
TOTAL	\$ 1,259,600	\$ 1,369,590	\$ 1,424,149	\$ 1,597,179	12%	\$ 1,645,094	3%

HOUSING REVENUE



HOUSING EXPENSE

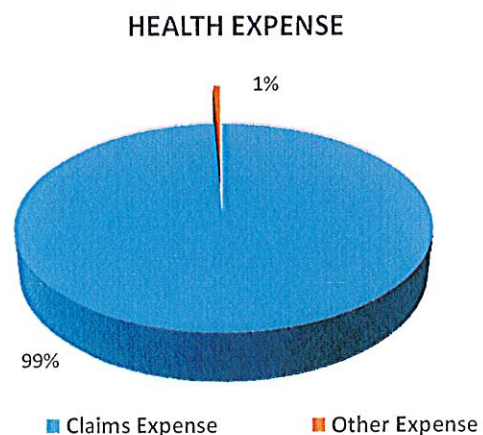
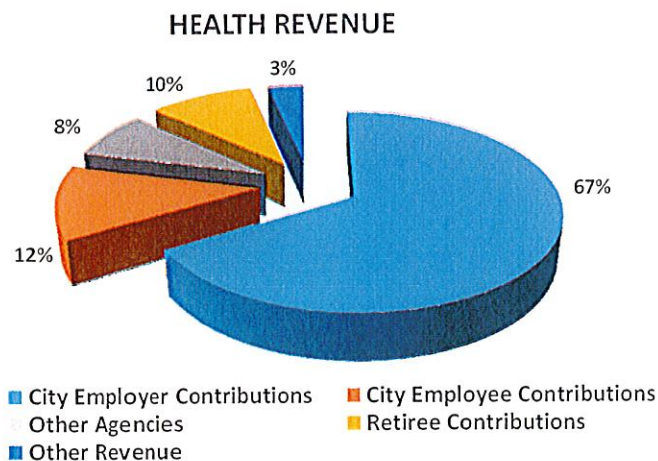


**CITY OF GREENVILLE
HEALTH FUND
FOR FISCAL YEAR 2018-19 & 2019-20 FINANCIAL PLAN**

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

REVENUES	2016 ACTUAL	2017 ACTUAL	2018 ORIGINAL BUDGET	2019 PROPOSED BUDGET	INC/ (DEC)	2020 FINANCIAL PLAN	INC/ (DEC)
City Employer Contribution	\$ 7,878,601	\$ 8,579,173	\$ 9,197,718	\$ 9,049,593	-2%	\$ 9,142,572	1%
City Employee Contribution	1,619,812	1,716,957	991,464	1,646,123	66%	1,646,123	0%
CVA Contributions	47,936	68,679	51,713	58,372	13%	58,372	0%
Library Contributions	166,147	184,586	182,536	212,950	17%	221,349	4%
Airport Contributions	157,489	177,815	173,411	179,047	3%	184,866	3%
Housing Authority Contributions	581,240	621,574	599,541	619,026	3%	639,144	3%
Retiree Contributions	1,401,474	1,248,542	1,349,309	1,327,544	-2%	1,327,544	0%
Other Revenues	94	107,165	4,246	4,246	0%	4,246	0%
Insurance Company Refund / Reimb	380,987	220,185	240,000	240,000	0%	240,000	0%
Appropriated Fund Balance	-	-	345,752	225,699	-35%	539,168	139%
TOTAL	\$ 12,233,780	\$ 12,924,677	\$ 13,135,690	\$ 13,562,600	3%	\$ 14,003,384	3%

EXPENSES	2016 ACTUAL	2017 ACTUAL	2018 ORIGINAL BUDGET	2019 PROPOSED BUDGET	INC/ (DEC)	2020 FINANCIAL PLAN	INC/ (DEC)
City Claims	\$ 10,548,236	\$ 10,673,236	\$ 11,137,330	\$ 11,499,293	3%	\$ 11,873,020	3%
Library Claims	184,658	194,022	216,313	223,343	3%	230,602	3%
CVA Claims	49,495	60,721	54,611	56,386	3%	58,218	3%
Housing Authority Claims	804,968	1,029,253	841,305	868,647	3%	896,878	3%
Airport Claims	159,164	164,593	183,234	189,189	3%	195,338	3%
Retiree Claims	426,888	575,784	612,897	632,816	3%	653,383	3%
Other Expenses	-	220,895	90,000	92,925	3%	95,945	3%
TOTAL	\$ 12,173,409	\$ 12,918,504	\$ 13,135,690	\$ 13,562,600	3%	\$ 14,003,384	3%



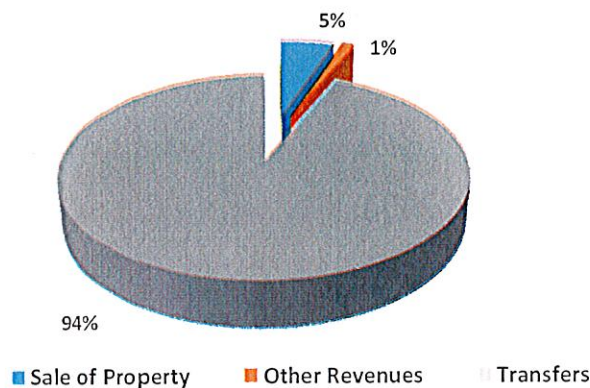
CITY OF GREENVILLE
VEHICLE REPLACEMENT FUND (VRF)
FOR FISCAL YEAR 2018-19 & 2019-20 FINANCIAL PLAN

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

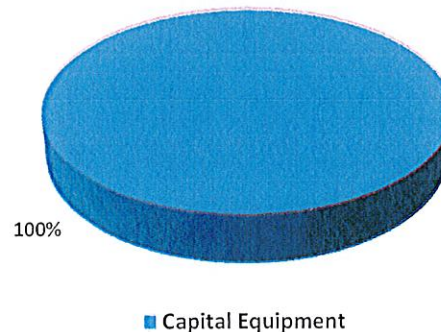
REVENUES	2016 ACTUAL	2017 ACTUAL	2018 ORIGINAL BUDGET	2019 PROPOSED BUDGET	INC/ (DEC)	2020 FINANCIAL PLAN	INC/ (DEC)
Sale of Property	\$ 63,819	\$ 215,866	\$ 227,460	\$ 227,460	0%	\$ 227,460	0%
Other Revenues	-	-	51,000	51,000	0%	51,000	0%
Transfer from City Departments	2,098,112	3,184,573	3,328,636	3,803,701	14%	4,171,719	10%
Transfer from Sanitation Fund	-	237,816	250,000	250,000	0%	250,000	0%
Appropriated Fund Balance	-	-	1,077,674	-	-100%	-	0%
TOTAL	\$ 2,161,931	\$ 3,638,255	\$ 4,934,770	\$ 4,332,161	-12%	\$ 4,700,179	8%

EXPENSES	2016 ACTUAL	2017 ACTUAL	2018 ORIGINAL BUDGET	2019 PROPOSED BUDGET	INC/ (DEC)	2020 FINANCIAL PLAN	INC/ (DEC)
Operating	\$ (1,700,966)	\$ (1,921,474)	\$ -	\$ -	0%	\$ -	0%
Capital Equipment	4,320,146	4,828,334	4,934,770	4,332,161	-12%	4,700,179	8%
TOTAL	\$ 2,619,180	\$ 2,906,859	\$ 4,934,770	\$ 4,332,161	-12%	\$ 4,700,179	8%

VRF REVENUE



VRF EXPENSE



CITY OF GREENVILLE
FACILITIES IMPROVEMENT FUND (FIP)
FOR FISCAL YEAR 2018-19 & 2019-20 FINANCIAL PLAN

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

REVENUES	2016 ACTUAL	2017 ACTUAL	2018 ORIGINAL BUDGET	2019 PROPOSED BUDGET	INC/ (DEC)	2020 FINANCIAL PLAN	INC/ (DEC)
Transfer from General Fund	\$ 1,579,180	\$ 1,590,000	\$ 1,542,000	\$ 1,400,000	-9%	\$ 1,400,000	0%
TOTAL	\$ 1,579,180	\$ 1,590,000	\$ 1,542,000	\$ 1,400,000	-9%	\$ 1,400,000	0%

EXPENSES	2016 ACTUAL	2017 ACTUAL	2018 ORIGINAL BUDGET	2019 PROPOSED BUDGET	INC/ (DEC)	2020 FINANCIAL PLAN	INC/ (DEC)
Capital Improvement	\$ 176,978	\$ 2,183,757	\$ 1,542,000	\$ 1,400,000	-9%	\$ 1,400,000	0%
TOTAL	\$ 176,978	\$ 2,183,757	\$ 1,542,000	\$ 1,400,000	-9%	\$ 1,400,000	0%

**CITY OF GREENVILLE
CAPITAL RESERVE FUND
FOR FISCAL YEAR 2018-19 & 2019-20 FINANCIAL PLAN**

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

REVENUES	2016 ACTUAL	2017 ACTUAL	2018 ORIGINAL BUDGET	2019 PROPOSED BUDGET	INC/ (DEC)	2020 FINANCIAL PLAN	INC/ (DEC)
Investment Earnings	\$ 550	\$ 723	\$ -	\$ -	0%	\$ -	0%
Transfer from General Fund	1,447,301	467,119	-	740,000	0%	390,000	-47%
Appropriated Fund Balance	-	-	-	-	0%	-	0%
TOTAL	\$ 1,447,851	\$ 467,842	\$ -	\$ 740,000	0%	\$ 390,000	-47%

EXPENSES	2016 ACTUAL	2017 ACTUAL	2018 ORIGINAL BUDGET	2019 PROPOSED BUDGET	INC/ (DEC)	2020 FINANCIAL PLAN	INC/ (DEC)
Transfer to General Fund	\$ 50,000	\$ -	\$ -	\$ -	0%	\$ -	0%
Transfer to Capital Project Fund	-	122,153	-	-	0%	-	0%
Increase in Reserve	-	-	-	740,000	0%	390,000	-47%
TOTAL	\$ 50,000	\$ 122,153	\$ -	\$ 740,000	0%	\$ 390,000	-47%

**FY 2018-19 OPERATING BUDGET &
FY 2019-20 FINANCIAL PLAN**



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**PROPOSED
RATE ADJUSTMENTS**

**CITY OF GREENVILLE
RATE ADJUSTMENTS
FOR FISCAL YEAR 2018-19 & 2019-20 FINANCIAL PLAN**

Cemetery Rates

	Current Rate	Adjusted Rate	Change
Grave: Opening & Closing			
Weekday	\$ 450.00	\$ 600.00	\$ 150.00
Weekend	450.00	750.00	300.00
Holiday	480.00	750.00	270.00
Cremation			
Weekday	150.00	200.00	50.00
Weekend	150.00	250.00	100.00
Holiday	180.00	250.00	70.00
Single Grave			
Resident	550.00	700.00	150.00
Non-Resident	750.00	900.00	150.00

Notes:

- Direct cost of providing cemetery services is approximately \$375 thousand per year as compared to revenue of \$230,000
- Adjustments to rates would generate an additional \$67,000 in funding
- The increase in funding will help cover the cost of current services provided as well as provide funding for maintenance of cemeteries inclusive of mowing

Lease Parking Rates

	Current Rate	Adjusted Rate	Change
Monthly Lease Parking Rate	\$ 52.00	\$ 60.00	\$ 8.00

Notes:

- Adjustment to rate would generate an additional \$23,808 in funding
- The increase in funding will be used to fund maintenance of the parking deck as well as resurfacing of Uptown surface lots maintained by the City
 - Hodges parking lot
 - Harris parking lot
 - Five Points Plaza
 - Georgetown Lot
 - Green Street parking lot
 - Merchants parking lot
 - Edwards parking lot
 - Roses parking lot

CITY OF GREENVILLE
RATE ADJUSTMENTS
FOR FISCAL YEAR 2018-19 & 2019-20 FINANCIAL PLAN

Recreation & Parks Rates

	Current Rates		Adjusted Rates		Change	
	Resident	Non Resident	Resident	Non Resident	Resident	Non Resident
Youth Sports						
Youth Flag Football	\$ 30.00	\$ 45.00	\$ 35.00	\$ 53.00	\$ 5.00	\$ 8.00
Fall Greenie League Baseball	30.00	45.00	35.00	53.00	5.00	8.00
Youth Basketball (DSC & BLP)	30.00	45.00	35.00	53.00	5.00	8.00
Fall Future Stars Youth Soccer	40.00	-	45.00	-	5.00	-
Spring Future Stars Soccer	40.00	-	45.00	-	5.00	-
Spring Greenie League Baseball	35.00	-	40.00	-	5.00	-
Mini Fry T-Ball	25.00	-	30.00	-	5.00	-
Summer Camps						
Sports Plus Camp	80.00	120.00	90.00	135.00	10.00	15.00
Camp Escape	50.00	75.00	60.00	90.00	10.00	15.00
Youth Baseball	35.00	53.00	40.00	60.00	5.00	7.00
Youth Basketball	35.00	53.00	40.00	60.00	5.00	7.00
Youth Soccer	35.00	53.00	40.00	60.00	5.00	7.00
Shelter Rentals						
Large Shelter - Half Day	30.00	45.00	40.00	60.00	10.00	15.00
Large Shelter - Full Day	60.00	90.00	70.00	105.00	10.00	15.00
Small Shelter - Half Day	20.00	30.00	30.00	45.00	10.00	15.00
Small Shelter - Full Day	40.00	60.00	50.00	75.00	10.00	15.00
Tennis						
Preschool	30.00	45.00	32.00	48.00	2.00	3.00
Youth	40.00	60.00	42.00	63.00	2.00	3.00
Adult	40.00	60.00	42.00	63.00	2.00	3.00
After School	40.00	60.00	42.00	63.00	2.00	3.00
Jr Team Tennis	50.00	75.00	55.00	83.00	5.00	8.00

Notes:

- Adjustments to rates would generate an additional \$31,566 in funding
- The increase in funding will be used to fund the following:
 - Additional part-time staff at South Greenville to run after school programs and provide oversight of evening activities.
 - Summer inclusion and Camp Escape programs for students with disabilities.

CITY OF GREENVILLE
RATE ADJUSTMENTS
FOR FISCAL YEAR 2018-19 & 2019-20 FINANCIAL PLAN

Inspection Rates

	Current Rate	Adjusted Rate
1. Occupancy Load Replacement Card Fee	\$20 / Card	\$ -

Note:

- Customer friendly effort to ensure qualifying assembly occupancies are posted properly at all times.

2. Technology Fee	\$10 / Permit	\$10 / Qualifying Permit
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Note:

- Customer friendly effort to exclude the technology fee for minor inspections that typically take only one trip and small amounts of time to perform.