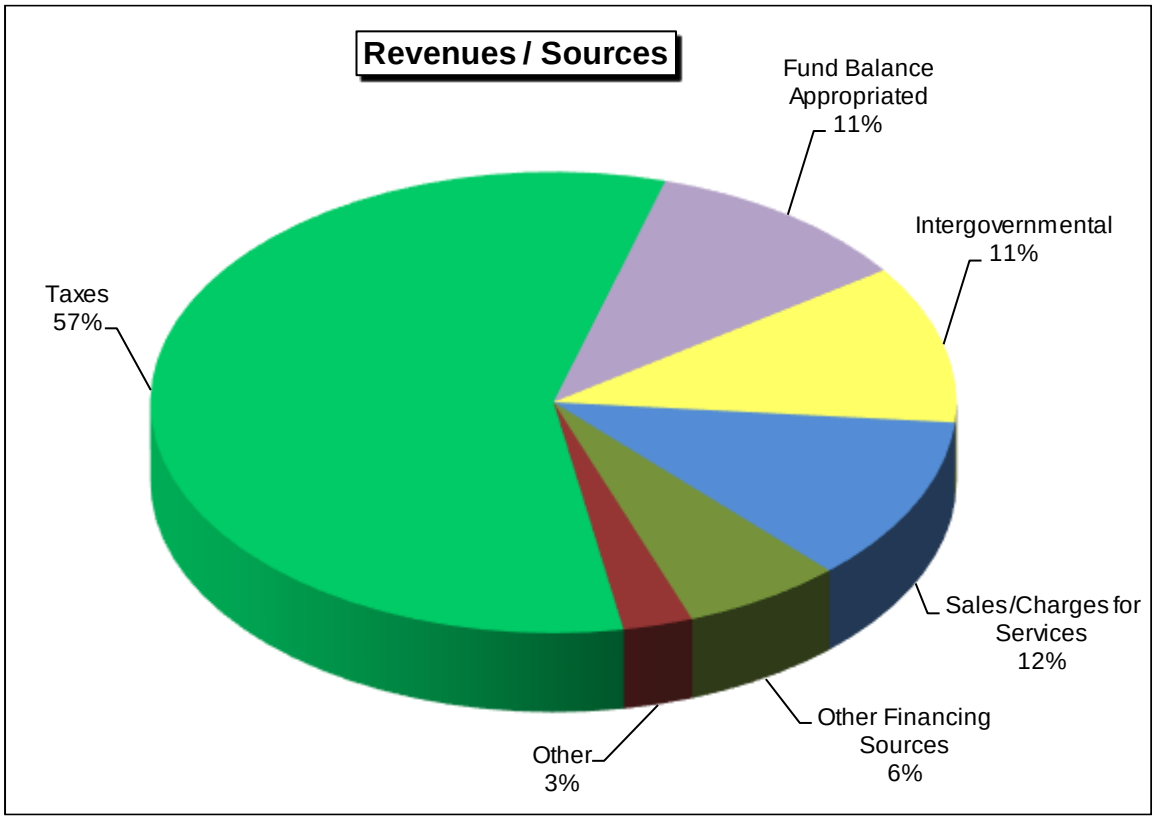
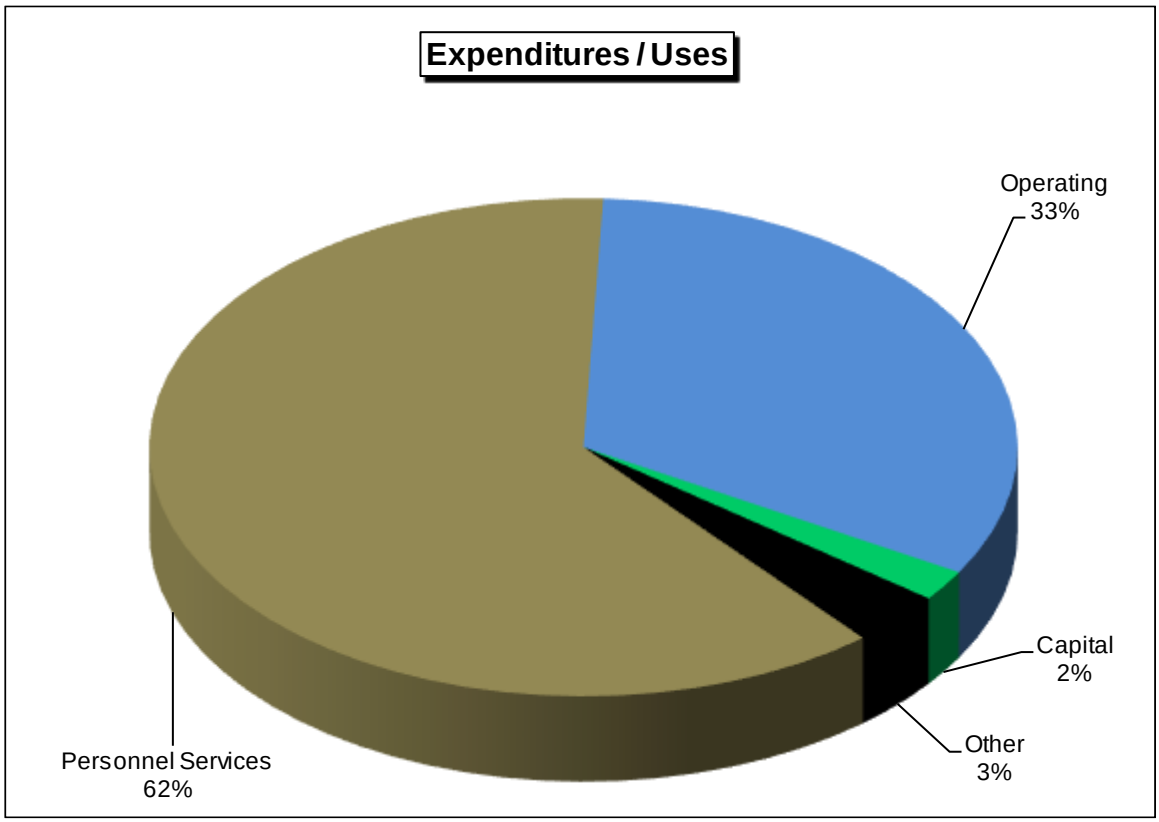
GENERAL FUND

ITEM	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Budget
Revenues, Other Sources, and Fund Balance				
Property Taxes	$ 21,756,658	$ 21,256,100	$ 21,898,330	$ 21,530,270
Motor Vehicle Property Taxes	2,302,577	2,148,570	2,418,910	2,364,010
Other Taxes	9,737,317	8,120,450	9,395,870	8,130,250
Intergovernmental	7,387,401	6,274,910	7,017,915	6,219,080
Sales/Charges for Services	6,654,806	6,384,220	6,842,687	6,515,740
Licenses, Permits, Etc.	1,721,570	1,150,480	1,547,095	1,192,660
Assessments	126,690	35,400	110,421	42,390
Miscellaneous Income	917,342	1,107,270	1,174,756	130,550
Investment Income	436,654	150,000	308,650	210,000
Interfund Transfers In	3,538,814	3,522,280	3,844,230	3,573,790
Fund Balance Appropriated	0	9,663,226	0	6,047,230
TOTAL	$ 54,579,829	$ 59,812,906	$ 54,558,864	$ 55,955,970
Expenditures and Other Uses				
Administrative Services	$ 5,414,940	$ 5,573,092	$ 5,228,526	$ 5,152,280
Financial Services	1,222,993	1,347,725	1,273,010	1,339,540
Information Technology Services *	317,828	324,190	324,190	332,290
Human Resources	337,617	380,290	358,620	391,640
Police	14,723,164	15,566,674	14,915,950	15,792,480
Fire	8,709,529	9,235,883	9,134,940	9,276,450
Planning & Community Revitalization and Development Services	2,941,092	3,354,370	2,925,790	3,265,120
Parks and Recreation	5,826,983	6,259,914	6,110,490	5,685,050
Public Works	11,609,746	12,949,522	11,930,240	12,231,240
Interfund Transfers Out	4,633,345	4,821,246	3,946,370	2,489,880
TOTAL	$ 55,737,237	$ 59,812,906	$ 56,148,126	$ 55,955,970

* Note: Information Technology Services is a service provided by Greenlight and billed to the General Fund as a contract service. A departmental summary section is not presented as a department in the General Fund.


Revenues / Sources
Fund Balance Appropriated 11%
Intergovernmental 11%
Taxes 57%
Sales/Charges for Services 12%
Other Financing Sources 6%
Other 3%


Expenditures / Uses
Operating 33%
Capital 2%
Other 3%
Personnel Services 62%

ITEM	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Budget
PROPERTY TAXES				
Current Year	$ 21,421,717	$ 21,196,100	$ 21,557,140	$ 21,270,270
Prior Year	331,196	260,000	337,450	260,000
Payments in Lieu of Taxes	3,745	0	3,740	0
Refund of Taxes	0	(200,000)	0	0
Sub-Total	21,756,658	21,256,100	21,898,330	21,530,270
MOTOR VEHICLE PROPERTY TAXES				
Current Year	2,288,448	2,143,570	2,397,870	2,359,010
Prior Year	14,129	5,000	21,040	5,000
Sub-Total	2,302,577	2,148,570	2,418,910	2,364,010
OTHER TAXES				
One Cent Sales Tax	3,752,127	3,243,000	3,663,100	3,224,220
Original Half Cent	1,849,700	1,501,900	1,815,300	1,543,000
Additional Half Cent	1,802,488	1,500,000	1,774,480	1,507,200
Additional Half Cent	1,824,560	1,539,000	1,788,100	1,513,800
Occupancy Tax	448,016	300,000	300,000	300,000
Vehicle Rental Tax	60,426	36,550	54,890	42,030
Sub-Total	9,737,317	8,120,450	9,395,870	8,130,250
INTERGOVERNMENTAL				
Utility Sales Tax	4,509,360	3,928,980	4,198,550	4,032,970
Telecommunications	312,944	264,100	261,480	224,490
Video Programming	341,334	285,510	286,400	256,960
Beer and Wine Excise Tax	212,455	195,000	212,450	195,000
Powell Bill Funds	1,332,204	1,300,000	1,317,960	1,300,000
ABC Store Profits	87,500	74,360	84,150	77,330
Law Enforcement Forfeitures	103,159	95,350	456,775	25,000
PEG Channel Reimbursement	80,678	80,270	81,640	80,270
Solid Waste Tax Distribution	34,014	26,530	27,830	27,060
Grants	373,753	24,810	90,680	0
Sub-Total	7,387,401	6,274,910	7,017,915	6,219,080
SALES/CHARGES FOR SERVICES				
Residential Solid Waste Fees	4,939,062	4,801,120	5,121,800	4,928,920
Income From Recreation	1,134,219	1,068,890	1,136,707	1,052,660
Fire Protection	71,582	68,200	68,200	68,200
Other	509,943	446,010	515,980	465,960
Sub-Total	6,654,806	6,384,220	6,842,687	6,515,740

ITEM	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Budget
LICENSES, PERMITS, ETC.				
Special Licenses	2,904	500	2,075	500
Motor Vehicle Licenses	911,154	715,000	913,180	725,000
Building Permits	320,763	147,500	214,060	154,880
HVAC Permits	143,081	97,920	129,940	99,880
Planning and Zoning Fees	60,717	49,140	62,230	50,120
Plumbing Inspections	71,271	27,500	39,610	30,250
Electrical Inspections	91,975	54,300	92,400	62,450
Fire Inspection Fees	47,788	30,000	61,200	40,000
Other Permits and Charges	71,917	28,620	32,400	29,580
Sub-Total	1,721,570	1,150,480	1,547,095	1,192,660
ASSESSMENTS	126,690	35,400	110,421	42,390
MISCELLANEOUS INCOME	917,342	1,107,270	1,174,756	130,550
INVESTMENT INCOME	436,654	150,000	308,650	210,000
INTERFUND TRANSFERS IN				
Electric Fund	1,675,000	1,675,000	1,675,000	1,675,000
Gas Fund	1,102,920	1,052,920	1,102,920	1,052,920
Electric and Gas (Payment in lieu of Taxes)	737,090	794,360	794,360	845,870
Transfer from Project Funds	23,804	0	271,950	0
Sub-Total	3,538,814	3,522,280	3,844,230	3,573,790
FUND BALANCE APPROPRIATED *				
Fund Balance Appropriated - (Unassigned)	0	8,891,966	0	6,047,230
Encumbrance Balance	0	771,260	0	0
Sub-Total	0	9,663,226	0	6,047,230
Total	$ 54,579,829	$ 59,812,906	$ 54,558,864	$ 55,955,970

* Fund balance appropriated is a budgetary item and therefore no actual revenue is recorded in the Actual or Estimated columns.

PROPERTY TAXES

Current Year Taxes — These taxes reflect the largest single revenue source in the General Fund. The taxes in this category are based on the assessed value of taxable real and personal property as of January 1. The proposed tax rate is 57.5 cents per $100 value. The last change to the property tax rate was in fiscal year 2019.

Prior Year Taxes — This revenue consists of late property tax payments from previous fiscal years received within the current fiscal year.

MOTOR VEHICLE PROPERTY TAXES

Current Year Taxes — The North Carolina General Assembly passed a new law which became effective July 1, 2013, that was designed as a convenient way to pay annual vehicle tag and property tax renewals. This law created a combined motor vehicle registration renewal and property tax collection system (Tag & Tax System). The new law transfers the responsibility for motor vehicle tax collection from the individual counties across North Carolina to the North Carolina Division of Motor Vehicles (NCDMV).

Prior Year Taxes — This revenue consists of late property tax payments from previous fiscal years received within the current fiscal year.

TAXES

One Cent — This tax is the original 1% local option sales tax levied by the County and collected and distributed by the State based on the local retail sales.

Original Half Cent — This is the first half cent local option sales tax levied late 1984. The City currently uses 100% of this tax for general government purposes.

Additional Half Cent — These taxes (Article 42 and Article 44) are similar to the original half cent tax and were implemented following General Assembly authorization in 1986 and 2002. The City currently uses 100% of these taxes for general government purposes.

Occupancy Tax — As a result of Session Law 2016-65 (Senate Bill 50), ratified on July 1, 2016, Wilson County was authorized to levy an additional room occupancy tax of up to three percent (3%) of the gross receipts derived from the rental of accommodations. The City will receive quarterly proceeds from the Wilson County Tourism Development Authority for 1% of the additional occupancy tax collected by the County to be used on tourism-related expenditures that are mutually agreed upon by the Wilson County Tourism Development Authority and the Wilson City Council. The approved multi-year tourism-related project is J Burt Gillette Soccer Field Improvements.

Vehicle Rental Tax — This is a tax levied on the receipts from rental vehicles.

INTERGOVERNMENTAL

Telecommunication Tax — This is a sales tax on the gross receipts from certain telecommunication services levied and distributed by the State on behalf of the cities. It replaced the utility franchise tax on telephone companies that was repealed effective in 2002.

Video Programming — House Bill 2047 regarding video franchising became effective January 1, 2007. This bill makes the state the franchising authority for video services and preempts local government franchising authority. Under this arrangement, franchise fee revenue is

made up through state distribution of local shares of sales tax collections on telecommunications, cable, satellite television services, including video programming sales tax and PEG channel distribution. Municipal distributions of the local video programming revenues are September 15, December 15, March 15, and June 15.

Utility Sales Tax

Prior to FY 2015, the State of North Carolina levied a tax on the gross receipts of electricity companies and a tax on the volume of piped natural gas sold by gas companies. Municipalities received a portion of the gas and electricity taxes generated within their corporate limits. Effective July 1, 2014, the franchise taxes were repealed and the general sales tax rate is applied to the sale of electricity and piped natural gas. From the proceeds of that sales tax, 44 percent is distributed to municipalities. Each municipality receives an amount equivalent to at least the electricity and gas franchise tax distribution that it received in FY 2014. If there is insufficient revenue to provide each municipality with the same distribution that it received in FY 2014, then each municipality's distribution will be reduced proportionally. If there is excess sales tax revenue after matching each municipality's FY 2014, then each municipality will receive a share of the excess based on its ad valorem tax levy as a percentage of the total municipal ad valorem tax levy. Utilities taxes continue to be received quarterly from the State, with the highest receipts expected in the fourth quarter of the fiscal year.

Beer and Wine Excise Tax

These revenues reflect excise taxes on the sale of beer and unfortified wine at the wholesale level which is collected and distributed by the State.

Powell Bill Funds

This revenue reflects distributions from the State from a portion of the State gasoline tax and a supplemental distribution from the State Highway Trust Fund to be used for streets and other public thoroughfare purposes.

ABC Store Profits

Revenues reflected in this category are the City's share of profits distributed by the local ABC store system.

Law Enforcement Forfeitures

This revenue includes monies seized by the federal and state government for illegal activities that are shared with the law enforcement agency participating in the investigation.

Grants

This includes grants from other governmental agencies to support such programs as law enforcement technology and equipment improvements.

PEG Channel Reimbursement

If a local government operates its own governmental or educational channel and produces or purchases the programming for that channel, or makes its studio available to residents for the production of programming shown on the public access channel, the government qualifies as the Public, Educational and Governmental (PEG) channel operator. The NC Secretary of Revenue must include the applicable amount of supplemental PEG channel support in each quarterly distribution to a county or city. The amount includes one-fourth of twenty-five thousand dollars ($25,000) for each qualifying PEG channel operated certified by the county or city. A county or city may not receive PEG channel support under this subsection for more than three qualifying PEG channels.

Solid Waste Tax	A $2.00 per-ton solid waste disposal tax charged on municipal solid waste and construction and demolition debris that is deposited into landfill in the state or transferred for disposal outside the state. The proceeds of the tax are distributed as follows: 50% to Inactive Hazardous Sites Cleanup Fund to pay for pre-1983 landfill assessment and remediation, 18.75% to cities on a per capita basis for solid waste management programs and services, and 12.5% to the State's General Fund.
SALES/CHARGES FOR SERVICES	
Residential Solid Waste Fee	These fees are collected from each household within the City to cover the cost of solid waste collection and disposal.
Income from Recreation Facilities	This reflects fees and charges associated with participation in the various programs offered by the Recreation Department including the golf course.
Fire Protection	This represents charges made by the City for providing fire protection for government agencies and businesses that do not pay property taxes to the City.
Other	This includes rental income received from the leasing of certain City buildings as well as income received from certain parking facilities.
LICENSES AND PERMITS	
Special Licenses Tax	These are fees or taxes levied on various trades, occupations, professions, businesses, or franchises located within the City.
Motor Vehicle Licenses	This tax is levied on motor vehicle owners for keeping a motor vehicle within the City.
Building Permits	These are revenues generated by the Construction Standards Division of Planning and Development Services for the performance of inspections on building construction and the issuance of permits required for such.
Planning and Zoning Fees	These fees are associated with the approval of development plans, which include subdivision plans, individual sites, as well as zoning applications.
Plumbing Inspection Fees	This category reflects fees associated with the permits and inspections for the installation of plumbing fixtures.
Electrical Inspection Fees	Fees are also required for the issuance of permits to install electrical wiring and performance of inspections on the completed electrical work.
Fines and Penalties	These revenues are generated by inspection and code compliance services when efforts to achieve compliance have failed and the violator has subjected themselves to escalating violation fines.

HVAC Permits	These fees are associated with the issuance of permits and inspections related to the installation of heating, ventilation and cooling systems.
Fire Inspection Fees	This revenue reflects the charges for state required fire inspections and associated re-inspections for non-compliance.
Other Permits and Charges	Various fees for energy permits, sign permits, asbestos inspections, building plan review and other miscellaneous inspection services.
ASSESSMENTS	This represents charges levied against specific properties for public improvements made to those properties.
MISCELLANEOUS INCOME	This includes such revenue sources as the proceeds from the disposal of surplus property, commercial refuse collection fees, charges for street cuts, etc.
INVESTMENT INCOME	This represents the General Fund's share of the interest earned on and gains/losses from the sale of the City's investments.
PROCEEDS FROM INSTALLMENT CONTRACTS	This represents the amount recognized as a financial resource associated with an asset acquired through a lease-purchase type of arrangement.
INTERFUND TRANSFERS	This category reflects financing sources distributed to the General Fund from other funds.
FUND BALANCE	
Fund Balance Appropriated	A Fund Balance Appropriation represents an appropriation (set aside) of some portion of the fund balance as of the close of the preceding fiscal year that will be utilized to help finance the activities of the subsequent year. City Council's policy is to maintain an amount of fund balance available for appropriation in the General Fund at a level no less than 25% of annual expenditures.
Encumbrance Balance	This represents the amount of fund balance at the close of the preceding fiscal year for the financial commitments that are in the subsequent year's budget.

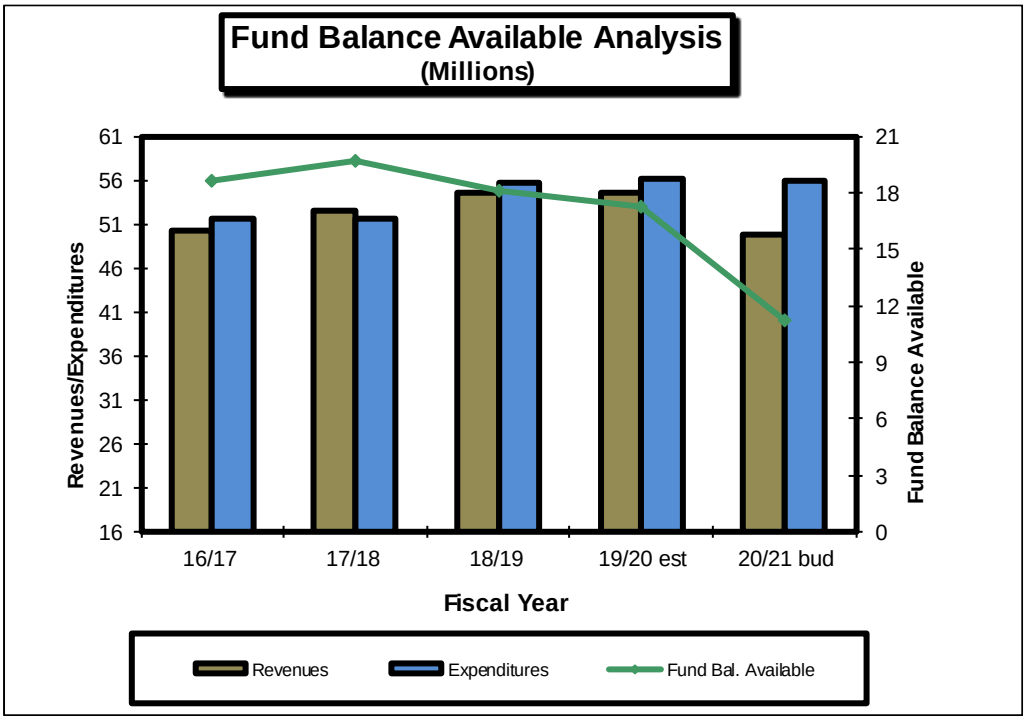
ITEM	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Budget
Administrative Services				
Personnel Services	$ 2,002,700	$ 2,068,810	$ 1,944,084	$ 2,127,320
Operating Expenses	5,758,771	5,678,072	5,361,555	5,596,740
Recovered Costs	(2,762,573)	(2,787,500)	(2,648,213)	(2,571,780)
Capital Outlay	416,042	613,710	571,100	0
Total	5,414,940	5,573,092	5,228,526	5,152,280
Financial Services				
Personnel Services	4,679,128	5,072,030	4,665,030	5,047,810
Operating Expenses	1,884,626	2,130,545	2,014,930	2,135,860
Recovered Costs	(5,407,896)	(5,854,850)	(5,420,800)	(5,930,130)
Capital Outlay	67,135	0	13,850	86,000
Total	1,222,993	1,347,725	1,273,010	1,339,540
Information Technology Services				
Operating Expenses	2,455,263	2,552,660	2,487,060	2,593,180
Recovered Costs	(2,137,435)	(2,228,470)	(2,162,870)	(2,260,890)
Total	317,828	324,190	324,190	332,290
Human Resources				
Personnel Services	487,135	523,340	512,850	541,930
Operating Expenses	75,561	110,480	84,850	110,810
Recovered Costs	(225,079)	(253,530)	(239,080)	(261,100)
Total	337,617	380,290	358,620	391,640
Police				
Personnel Services	11,859,866	13,038,310	12,586,810	13,498,760
Operating Expenses	2,284,840	2,259,151	2,096,160	2,215,090
Recovered Costs	(237,197)	(260,770)	(251,740)	(269,980)
Capital Outlay	815,655	529,983	484,720	348,610
Total	14,723,164	15,566,674	14,915,950	15,792,480

ITEM	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Budget
Fire				
Personnel Services	8,065,368	8,391,840	8,380,320	8,542,190
Operating Expenses	849,642	997,653	908,640	986,870
Recovered Costs	(403,268)	(419,590)	(419,020)	(427,110)
Capital Outlay	197,787	265,980	265,000	174,500
Total	8,709,529	9,235,883	9,134,940	9,276,450
Planning & Community Revitalization and Development Services				
Personnel Services	2,772,474	3,048,070	2,762,605	3,138,540
Operating Expenses	636,534	718,870	566,610	591,670
Recovered Costs	(536,198)	(493,210)	(477,045)	(501,810)
Capital Outlay	68,282	80,640	73,620	36,720
Total	2,941,092	3,354,370	2,925,790	3,265,120
Parks and Recreation				
Personnel Services	3,575,676	3,657,020	3,664,330	3,724,580
Operating Expenses	1,954,155	2,030,304	1,866,210	1,962,470
Recovered Costs	(31,723)	(12,000)	(12,000)	(12,000)
Capital Outlay	328,875	584,590	591,950	10,000
Total	5,826,983	6,259,914	6,110,490	5,685,050
Public Works				
Personnel Services	6,853,233	7,529,240	7,061,340	7,621,320
Operating Expenses	6,654,873	7,153,428	6,537,910	7,192,120
Recovered Costs	(3,271,287)	(3,384,450)	(3,044,150)	(3,331,000)
Capital Outlay	1,372,927	1,651,304	1,375,140	748,800
Total	11,609,746	12,949,522	11,930,240	12,231,240

ITEM	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Budget
Interfund Transfers Out				
Mass Transit Fund	$ 35,000	$ 785,000	$ 140,000	$ 335,000
Industrial Air Center Fund	54,880	699,000	699,000	54,880
Community Development Fund	0	0	0	65,000
Downtown Development Fund	280,500	300,000	300,000	260,000
Cemetery Fund	131,900	0	0	0
Contentnea Creek Blueway Construction and Kayak Launch Capital Project Fund	0	0	0	100,000
Risk Mitigation - Toisnot Bank and Flood Zone Capital Project Fund	350,000	178,206	178,500	0
Toisnot Park Renovations Capital Project Fund	0	100,000	100,000	0
Fleming Stadium II Repairs Capital Project Fund	0	30,000	30,000	50,000
City-Wide Greenway System Capital Project Fund	100,000	100,000	100,000	100,000
Lake Wilson Walking Trail & Bridge Project	11,305	0	0	0
Public Street Maint. and Construction Project	575,000	575,000	575,000	575,000
Centre Brick Parking Lot Re-design and Improvements Capital Project Fund	500,000	728,000	728,000	0
Grant Project Fund	347,570	120,170	120,000	0
Wiggins Mill Park Improvements Capital Project Fund	100,000	0	0	200,000
Lake Wilson Park Improvements - Phase II Capital Project Fund	295,880	445,870	445,870	0
Cavalier Terrace Renovations Capital Project Fund	56,460	0	0	0
Toisnot Dog Park Capital Project Fund	129,850	0	0	0
GigEast Exchange Capital Project Fund	100,000	460,000	230,000	0
Arts Council Relocation and Renovation Capital Project Fund	635,000	300,000	300,000	250,000
Cherry Hotel Capital Project Fund	930,000	0	0	500,000
Total	4,633,345	4,821,246	3,946,370	2,489,880
Grand Total	$ 55,737,237	$ 59,812,906	$ 56,148,126	$ 55,955,970

ITEM	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Budget
Revenues/Other Financing Sources	$ 54,579,829	$ 50,149,680	$ 54,558,864	$ 49,908,740
Expenditures/Other Financing Uses	55,737,237	59,812,906	56,148,126	55,955,970
Revenues/Other Financing Sources Over (Under) Expenditures/Other Financing Uses	$ (1,157,408)	$ (9,663,226)	$ (1,589,262)	$ (6,047,230)
Fund Balance Appropriated	$ 11,299,719	$ 9,663,226	$ 9,663,226	$ 6,047,230
Fund Balance - Beginning of Year	$ 19,673,122	$ 18,122,773	$ 18,122,773	$ 17,304,771
Increase (Decrease)	(1,550,349)	(8,891,966) *	(818,002) *	(6,047,230)
Fund Balance - End of Year	$ 18,122,773	$ 9,230,807	$ 17,304,771	$ 11,257,541

* Excludes Encumbrances Reappropriated in the amount of $ 771,260



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