



*CITY OF WILSON*  
*North Carolina*

**COMPREHENSIVE  
ANNUAL FINANCIAL  
REPORT**



[www.wilsonnc.org](http://www.wilsonnc.org)

**Fiscal Year Ending  
June 30, 2020**

**CITY OF WILSON  
NORTH CAROLINA**

**COMPREHENSIVE  
ANNUAL FINANCIAL  
REPORT**

**FISCAL YEAR ENDED  
JUNE 30, 2020**

**FINANCIAL SERVICES  
KIM A. HANDS  
CHIEF FINANCIAL OFFICER**

# CITY OF WILSON, NORTH CAROLINA

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# CITY OF WILSON

*North Carolina*

INCORPORATED 1849

27894-0010

October 2, 2020

The Honorable Mayor,  
Members of City Council, and Citizens of the  
City of Wilson, North Carolina

The Comprehensive Annual Financial Report (CAFR) of the City of Wilson, North Carolina (“the City”) for the fiscal year ended June 30, 2020 is hereby submitted for your review. This report was prepared by the City’s Financial Services Department and it is the inclusive publication of the City’s financial position and operational results as of and for the fiscal year ended June 30, 2020. The City of Wilson, like all other units of local government in the state of North Carolina is required by state law to publish a complete set of financial statements within four months of the close of each fiscal year. The City is also required by the OMB Uniform Guidance and the State Single Audit Implementation Act to have a compliance audit on federal and state financial assistance programs. This report meets these requirements.

Management assumes full responsibility for the accuracy, completeness, and reliability of the data presented in the report. To provide a reasonable basis for making these representations, management of the City has designed and implemented a comprehensive internal control framework to safeguard the City’s assets from loss, theft, or misuse and to compile reliable information for the preparation of the City of Wilson’s financial statements in conformity with generally accepted accounting principles (GAAP). The cost of internal controls should not outweigh their benefits. For this reason, the City’s internal controls framework has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we believe the information contained in this financial report is accurate and complete in all material respects.

The City’s financial statements have been audited by Martin Starnes and Associates, CPAs, P.A., a firm of certified public accountants. It is the responsibility of the independent auditors to issue a report expressing their opinion on the basic financial statements of the City based on their audit. The independent auditors’ report is presented in the financial section of this report. The audit was designed to provide reasonable assurance that the financial statements of the City for the fiscal year ended June 30, 2020 are free of material misstatement. The auditors examined, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements; assessed the accounting principles used and significant estimates made by management; and evaluated the overall basic financial statement presentation. The independent auditors concluded, based upon their audit, the City of Wilson’s financial statements for the fiscal year ended June 30, 2020 are presented fairly in conformity with GAAP.

In addition, the auditors’ reports required as a part of the single audit are found in the Single Audit Section of this report. These reports focus not only on the fair presentation of the financial statements, but also on the City’s internal controls and compliance with legal requirements involving the administration of state and federal financial awards.

The management’s discussion and analysis (MD&A) required by GAAP and included in the Financial Section of the report is a narrative introduction, overview, and analysis provided by management to accompany the basic financial statements. The letter of transmittal is designed to complement MD&A and should be read in conjunction with it. The City of Wilson’s MD&A can be found immediately following the independent auditors’ report.

## Profile of the City

The City of Wilson, incorporated in 1849, and located on the eastern seaboard along Interstate 95, is the largest municipality in Wilson County and serves as the county seat. The City has a population of almost 50,000 and covers a land area of nearly 30 square miles.

The City levies a property tax on the appraised value of real property and certain tangible personal property located within its boundaries as authorized by state statute. The County also levies a property tax on property within the City's corporate limits and is the only other entity empowered to do so. The City is permitted by state statute to broaden its corporate boundaries by annexation.



The City of Wilson operates under the Council-Manager form of government. The Council is the policy-making and legislative body of City government and consists of a Mayor and seven Council members. City Council members are elected from districts while the Mayor is elected at-large.

The Mayor and Council members serve four-year staggered terms. The Mayor is the presiding officer of the Council and votes only in case of a tie. A Mayor Pro-Tempore is selected by the Council from its members.

The City Manager and the City Attorney are appointed by the Council. The City Manager is the Chief Executive Officer of

the City and is accountable for carrying out the policies and ordinances of the Council and for administering the day-to-day operations of the City through appointed department directors and staff members.

The City provides a full range of services to its citizens including police and fire protection, transportation, sanitation, cultural and recreational activities, housing and community development programs, water, wastewater, and storm water utilities, and land use and development services. In addition, the City owns and operates electric and natural gas distribution systems and broadband services

### *Excellence in Action*

Wilson remains competitive with their electric rates and the City continues to expand efficiencies to keep these lower rates in effect. Wilson continues to benefit from the \$1.2 billion sale of minority interest in several power plants that reduced NCEMPA's debt by more than 70 percent in FY16.

Greenlight is the City's state-of-the-art, fiber-to-the-premise system providing customers with data, voice, and video services. Since its inception in 2008, Greenlight has steadily grown enrollment and the momentum continues to this day with more than 10,800 customers. Greenlight was the first service provider in the state to offer Gigabit Fiber-to-the-Home service making Wilson a North Carolina Gigabit City. Greenlight was recognized by President Obama as one of the nation's fastest broadband networks and Wilson was credited as having "inspired leadership and community mobilization." A recent survey by BroadbandNow, credits Greenlight's 1,000 megabits per second as the fastest broadband speed in the area, while the second fastest was only 300 mbps.

Wilson Fire/Rescue Services achieved the designation of a Class 1 insurance rating for the City of Wilson. This rating, uncommon in smaller communities, will help lower insurance rates for both commercial and industrial customers.

The City's Inspection Department has also improved their ranking for residential, commercial and industrial construction to a three. This moves Wilson to among the top 15% of communities for residential inspections and in to the top 10% for commercial inspections. The lower rating could result in lower insurance cost for property owners.

Wilson continues to expand its focus on innovation and economic development following a two-year participation in InnovateNC. The outcome of this workgroup is a concentration on developing an inclusive entrepreneurial

economy, while at the same time, retaining a rich community character and building on local assets, including the community owned Greenlight gigabit network. A direct result of Wilson's participation in InnovateNC, is a plan to establish an innovation hub in the City. The Gig East Exchange will offer flexible and affordable co-working spaces with programs geared toward helping entrepreneurs establish a viable business. Renovations for the facility will be funded by a \$1.1 million grant from the Golden Leaf Foundation and \$1.25 million from the City. Rural Innovation Strategies will support Wilson's Gig East Exchange with on-site and videoconference support and will offer templates and written materials to support the shared environment.

## **Choosing Wilson**

### *Location*

The City is strategically situated with access to all major regional, national, as well as, international markets. It is conveniently located along Interstate 95, halfway between New York and Florida; approximately 475 miles from New York City and 240 miles from Washington, D.C. The City is served by U.S. highways 264 and 301 and North Carolina highways 42 and 58. Interstate 795 connects Wilson to the City of Goldsboro and on to I-40 south, enhancing access to the seaports at Wilmington and Morehead City, North Carolina. U.S. 264 provides the City with an interstate grade highway connecting Greenville and the Research Triangle Park.

### *Education*

Wilson students are served by Wilson County Schools, a public school district that encompasses fourteen elementary schools, six middle schools, three traditional high schools, a learning center and WAAT, the Wilson Academy of Applied Technology, an early college program affiliated with Wilson Community College. Students are enrolled in a five-year program that culminates with both high school diplomas and associate degrees. \$20 million in State and County funding has been approved for the construction of a new facility for the WATT program at Wilson Community College's Lee Technology Center. The district is part of a countywide system that is a shared responsibility between the County and the State; therefore, the City has no financial responsibility for the public education system. There are several private schools in the area providing basic education similar to the public school system. The City of Wilson has two charter schools funded by the County and State; the Sallie B. Howard School for the Arts is approved to-serve K-8 and Wilson Preparatory Academy is approved as a K-12 school. Work to add a high school to the Sallie B. Howard facility is nearing completion. The \$5 million, 27,000-square foot facility plans to open in the fall of 2020.

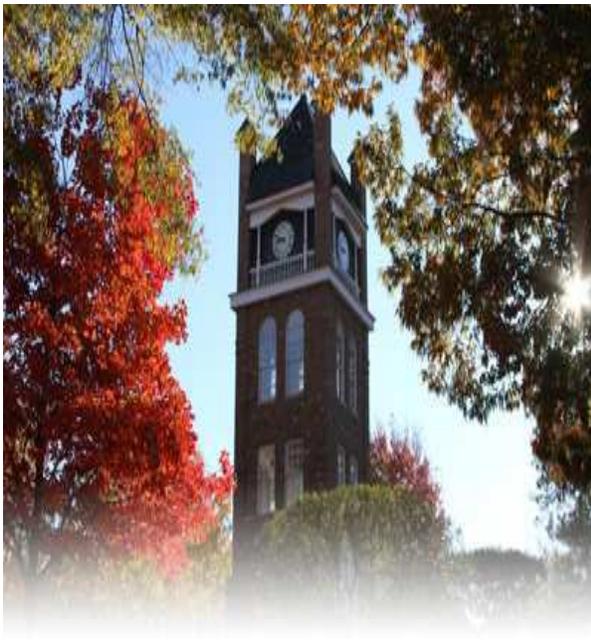
The City is home to two colleges serving thousands of students of all ages and stages of their careers. Chartered in 1958, Wilson Community College is part of the North Carolina Community College System and is accredited by the Commission on Colleges of the Southern Association of Colleges and Schools. The College offers more than 20 Associate Degrees, 8 diploma and 34 certificate curricula, Adult High School Diploma, NC High School Equivalency Diploma Programs and a wide variety of continuing education classes. Enrollment for the 2017-2018 academic year was nearly 7650 full and part-time students.

Wilson Community College also operates a state-funded technical assistance program known as the Small Business Center. The Center offers potential small business owners free counseling and seminars. Access to resources, such as the Small Business Center, a good business environment and low business cost were three components that led Wallethub, an internet research company that provides information on and reviews of financial companies, products and services, to name Wilson as one of the top twelve small cities in the U.S. for businesses.

Work is ongoing on the expansion of the Lee Technology Center campus, the former site of Lee Motor Company, which donated the land. This campus adds 10 acres of land and 58,000 square feet of existing facilities to Wilson Community College. The Lee campus is the new home of the Automotive Systems Technologies and Applied Engineering Technology programs. The site will house the HVAC, electrical and Advanced Manufacturing

programs. Future expansion on the campus could include new facilities for the Wilson Academy of Applied Technology and the Construction Technology program. In addition to the \$2 million renovation budget already set aside by Wilson County and the federal government, the college has also been awarded \$95 thousand from the Cannon Foundation and \$6.5 million from the state as part of the Connect NC bond.

Perkins Corps Indicators of Performance Report has ranked Wilson Community College as having the highest percentage of career and technical education graduates to enter the work force upon completion of their classes. Continued workforce readiness is being aided by the new Toyota Technical Education College Support Program. Automotive Technology instructors and students will be provided access to Toyota's eLearning programs and technical information systems, an online library of repair and training resources. When added to the existing Automotive Technology curriculum, the program will help students advance their careers with Toyota or as an independent business owner.



Founded in 1902 as Atlantic Christian College, Barton College is a four-year, private, liberal arts college that is fully accredited by the Southern Association of Colleges and Schools. Barton offers 32 undergraduate majors leading to six different baccalaureate degrees, six pre-professional programs for undergraduates and four graduate Master degree programs. Barton College's Elementary Education Lateral-Entry Program was developed with input from curriculum experts and provides lateral-entry teachers with the skills to become operational as soon as possible. The total program is designed to address the North Carolina Professional Teaching Standards and the North Carolina Teacher Education Specialty Area Standards in Elementary Education. The academic community includes approximately 1000 students and 200 faculty and staff. Barton continues to be ranked by U.S. News & World Report as one of the top ten Best Regional Colleges in the South, Best Colleges for Veterans and Best Value Schools. Barton currently supports 22 athletic teams in NCAA Division II and is part of the Conference Carolinas.

Barton College will add a football program this school year and has added a synthetic turf field, Electric Supply Company Field, for use by the lacrosse, soccer and football programs, as well as other campus functions. BB&T donated \$2 million to Barton for the naming rights to the stadium to be built at the field.

Also located in Wilson is the Eastern North Carolina School for the Deaf (ENCSD), which provides specialized instruction to students ages 5-21 who are deaf, hard of hearing and deaf-blind. ENCSD, established in 1964 to serve students from North Carolina's 53 eastern counties, now operates on a 54-acre campus. The school is a day/residential facility operated by the Office of Educational Services in the N.C. Department of Health and Human Services, and all services provided are free of charge to students and their families. The high school has an emphasis on independent living skills, career awareness and preparedness training, but many students follow college prep and tech prep tracks. ENCSD is dually accredited by the Conference of Educational Administrators Serving the Deaf and by the Southern Association of Colleges and Schools.

## Health Care

Extensive medical services are available throughout the City. The City and County residents are served by several health care providers including DLP Wilson Medical Center, the Wilson County Health Department, the Wilson Community Health Center, Eastpointe, and the Longleaf Neuro-Medical Treatment Center. In addition, numerous physicians, dentists and other professional practitioners have offices in Wilson.



Established in 1964, DLP Wilson Medical Center, a private, not-for-profit organization, serves a five-county region with over 125,000 people. Driven with organizational values including respect, integrity, great teamwork, honesty, and trust, DLP Wilson Medical Center offers a continuum of services through a 294 licensed-bed hospital, a 90-bed nursing care and rehabilitation center, home care and hospice care company, child care center and healthcare foundation. The hospital has also earned The Joint Commission's Gold Seal of Approval and the American Heart Association/American Stroke Association's Heart- Check mark for advanced certification for primary stroke centers.

An \$82-million-dollar renovation project is underway that will reduce the number of beds to 178 to make way for larger patient rooms, larger and more accessible bathrooms and areas near patient rooms for staff to sit and work closer with the patients. Upgrades have been completed in the labor and delivery area and the nursery as well as the inpatient behavioral and mental health unit. With an average patient population of 85 to 100, administrators forecast the 154 medical/surgical rooms will be more than enough to support the area needs. More than 100 active physicians serve on the hospital's medical staff and over 95 percent are board-certified, representing 28 specialties. The medical center employs nearly 1000 full time, part-time and contract staff members.

The Wilson County Health Department and Eastpointe provide service to those who struggle with substance abuse, mental health and intellectual and developmental disabilities with a full range of health and mental health services. These include a comprehensive home health nursing program and specialized clinical services offered through the County health department. Eastpointe, a local management entity, works with people needing services and their families, as well as other healthcare professionals to find solutions for the prevention and treatment of behavioral health disorders. Eastpointe staff links individuals and families to services and supports helping them to live successfully in their communities through a provider network offering a full range of counseling, education, diagnosis and treatment services.

The Wilson Community Health Center is operated by Carolina Family Health Centers, Inc. of Wilson. Services are open to all Wilson County residents and include Internal Medicine, Pediatrics, Family Practice, Oral Health, and Behavioral Health care and treatment. Wilson Community Health Center also operates a dispensing Pharmacy, available to all registered patients. The Center accepts Medicaid, Medicare and most Commercial Insurance Plans. Charges are income-based for those who are uninsured. Carolina Family Health Centers, Inc. also operates CFHC Dental Center and Harvest Family Health Center in nearby Elm City, both of which serve Wilson residents.

The Longleaf Neuro-Medical Treatment Center (formerly the North Carolina Special Care Center) is a State-owned multi-purpose facility situated on 40 acres within the City. The center is a 233-bed long-term care facility that includes a 40-bed unit for the treatment of individuals with Alzheimer's. The center employs more than 250 staff that provides both intermediate and skilled level of care to patients who are not able to be placed in traditional nursing care facilities due to psychiatric diagnosis and/or atypical physical circumstances.

Healthcare services are also available through Vidant Healthplex-Wilson, which opened a \$14 million, 30,000-square-foot facility that employs about 60 people, including 15 doctors. The facility offers primary, specialty and after-hours immediate care as well as onsite laboratory, diagnostic, imaging and pharmacy services.

### *Transportation*

The City, along with other area local governments, is a co-owner of the Rocky Mount-Wilson Airport, a regional airport centrally located between the two cities. The airport has a 7,100-foot-long runway and serves thousands of general aviation aircraft operations each year. The airport has completed a \$14.8 million dollar upgrade to the runway and taxiway system. The airport was also awarded nearly \$500 thousand from the N.C. Board of Transportation to close and remove an old fuel farm that will be replaced with a new computerized, self-serve fuel farm with two 8,000-gallon tanks that will be open around the clock. A \$3.5 million grant from the NC Department of Transportation is being used to fund the construction of 23 new T-hangers.

In addition, the City owns and operates the Wilson Industrial Air Center located within the City's boundaries. Constructed as a World War II training facility, this airport provides all services usually associated with a general aviation airport. It has three 4,500-foot runways used extensively by industrial, commercial, governmental, medical, law enforcement, military and recreational aircraft. The airport often serves blimps traveling to or from major sporting events on the East Coast. The airport offers a courtesy vehicle to enable those flying into the airport easy access in carrying out their business needs.

Wilson has easy access to Raleigh-Durham International Airport (RDU), a major commercial airport, sits on 5,000 acres of land in Wake County, approximately 55 miles west of the City. RDU is home to ten major air carriers and their regional partners. Combined, they fly customers to 57 non-stop destinations with an average of more than 600 daily arrivals and departures. The airport served 14.2 million people and moved more than 100,000 tons of cargo in 2019.

The CSX Railroad and Carolina Coastal Railway provide rail freight service for the City and surrounding area. Wilson is located along CSX's main north-south corridor on the East Coast; as many as 40 trains pass through the city on a daily basis. Passenger service for Wilson is provided by Amtrak's Carolinian and Palmetto lines. During the calendar year that ended December 31, 2019, Amtrak reported annual revenue of more than \$3.2 million dollars with an annual ridership just over 50,500.

Historically, a comprehensive network of local public transportation has been provided by a City-owned and operated bus system, subsidized by the North Carolina Department of Transportation. In September 2020, the City will begin an on-demand microtransit service (RIDE) replacing the City-owned and operated bus system. The curb-to-curb service will feature smaller, handicapped accessible vehicles that will utilize the existing bus routes, but will be dispatched upon request. The service is expected to offer a more efficient transportation option while having less of an impact on the environment. This means of transportation for a City of this size is considered to be state-of-the-art and is being reviewed by other cities for potential roll-out. The City is also served by the Greyhound bus company and a cab company operating about 20 taxis.

### *Economic Evolution*

Once widely known as the World's Greatest Tobacco Market, Wilson enjoys a diverse economy today, including a healthy mix of agriculture, manufacturing, commercial, and service businesses.



Wilson is the birthplace of Branch Banking and Trust Corporation (BB&T), which recently merged with Atlanta-based Sun Trust to become Truist Financial Corporation, now headquartered in Charlotte. With combined assets of \$442 billion, the new company has become the sixth-largest bank in the U.S. While the full transition to Truist is expected to continue for the next two years, the bank continues to be Wilson County's largest employer with approximately 2,200 people working in various areas of the financial service industry.

Work is nearly complete to replace the 1970's era downtown BB&T towers with a new \$35 million, 95,000-square-foot facility to be located on the block behind the current site. Plans are for the towers to be demolished and the property will be included in a multi-year, multi-phase redevelopment of several blocks in the downtown area. With nearly \$100 million in donations from Truist, the YMCA and NSV Development, plans in place to bring the Wilson Family YMCA and a mixed-use, residential and retail development to the downtown area. NSV Development plans to add 200 apartments and nearly 15,000 square feet of commercial space to the development. The City is considering funding a \$15 million project to build a 750-space parking deck.

#### *Industrial Growth and Development*

The county unemployment rate for 2020 averaged 7.15%. As with seasonal employment, unemployment percentages typically increase during the summer and then fall at the year end.

Bridgestone Americas operates a plant in Wilson that employs around 2,100 people making more than 32,000 radial tires for cars and light trucks each day. It is the largest passenger tire facility in the Americas.

The 2016 announcement of a five-year, \$164 million investment in the Wilson facility, which was subsequently increased to a 10-year, \$344 million investment. The company has announced an additional \$38 million investment to the Wilson site with the construction of a new 288,000 square-foot facility. The continued expansion will allow Bridgestone to meet market demands and invest in newer more efficient technology. In addition to the 167,000 square feet of manufacturing space and new tire assembly machines, material handling systems, curing presses and other equipment already announced, this latest expansion will also add an additional 50,000 square-feet and a new rubber mixer to the facility. Total tire production is expected to grow to 35,000 per day and sixteen new jobs will be added once the expansion is completed.



The Novartis (formerly Sandoz) plant in Wilson was awarded the Carolina Star, the highest safety award given by the NC Department of Labor. Novartis, which manufactures generic drugs and employees more than 460 workers, is only one of 103 sites in the state to receive the award and the first site in Wilson County. Carolina Star work-sites are recognized for being self-sufficient in their ability to control hazards on the job. The Star program is an ongoing partnership between a company's managers and employees and the state Occupational Safety and Health division. Novartis received the Rising Star award in 2013 for having good safety and health programs. Novartis will continue

to be audited each year to confirm it continues the high safety standard required to maintain the certification needed for the Carolina Star distinction.

Merck Pharmaceutical has announced plans for two expansions at its Wilson site. The combined \$87 million investment in the facility will bring both 89 new jobs and new production processes.

Pamlico Air, an air filtration manufacturer, has opened a facility in the Wilson Corporate Park that is expected to bring 305 jobs in the next few years. Initial salaries will average around \$33,557 annually, but are expected to increase as more automation and higher skill levels are required.

Avient Biosciences has announced plans for a \$2 million dollar renovation to a local facility. The company will invest another \$18 million to upfit the facility with equipment for hemp oil extraction, drying and testing. The facility is expected to be operational in early 2020.

HandCraft Healthcare Linen & Uniform Specialist has purchased a shell building in the Wilson Corporate Park. The company plans a \$16 million upfit to the site that will employ around 150 people with an average salary between \$15 and \$18 per hour.

Refresco Beverages has completed a \$16.5 million expansion at their Wilson Corporate Park location. The new canning line brings an additional 42 jobs to the facility.

The Neopac, a Swiss-based pharmaceutical and cosmetic packaging producer, has opened a 37,000 square foot facility, its first US manufacturing plant. Wilson will also be the site of their North American headquarters. The \$30.8 million investment will bring 44 new jobs with an annual payroll of \$2.8 million.

Fresenius Kabi has announced plans for an expansion to its current facility as well as the construction of another facility in Wilson. The five-year, \$150 million investment is expected to bring 445 new jobs with an average salary of \$60,000. The company which specializes in medicines and technologies for infusion, transfusions and clinical nutrition currently employs more than 100 people in its existing facility.

Criticality, LLC, an industrial hemp processor, has opened a facility in Wilson. The \$17.2 million investment brings 88 jobs to the area with an average salary of \$44,000.

Wind River Tobacco Company has announced plans to open a manufacturing facility in Wilson. The company has purchased an existing facility and will invest \$18.5 million in equipment and upgrades to the property. The company is expected to employ 53 people with an average salary of more than \$35,000.

United Tobacco Company continues to grow and has added 10 full-time jobs to its permanent work force.

Ontario-based Linamar Corporation, a leading supplier of engine, transmission, driveline and mobile aerial work programs announced plans to invest \$40 million as it creates 125 new jobs and expands its current facility by 2019.

Peak Demand, a manufacturer of transmission and distribution electrical products, has opened a new factory in the downtown district that will make products for distribution throughout the Americas. The 50,000 square foot facility is a renovated tobacco process warehouse and is expected to employ 37 people within three years.

Other large employers include Wilson County, City of Wilson, Collins (formerly UTC) Aerospace Systems (aircraft fire protection systems) and Wilson Community College. Smithfield Packaged Meats also operates a processing facility in Wilson that is the world's largest bacon producer, processing 150 million pounds of bacon annually.

Private investors have built a 23,400-square foot building in the Hackney Industrial Park and a 50,000-square foot building in the Wilson Corporate Park. The buildings will be marketed to small and medium-sized industries that will be able to utilize sites from 20,000 to 50,000 square feet. A new 100,400-square-foot shell building in the Wilson Corporate Park, the eighth, will soon be under construction and is being marketed by the Wilson Economic Development Council. Infrastructure in the Wilson Corporate Park is complete. Water, Sewer, Natural Gas, Electric, Fiber and Storm water Management Systems are available to all sites in the Park. Where practical, all systems have been looped, making it one of the more attractive parks in North Carolina. As a result, ElectriCities of North Carolina has designated the park as a Smart Site for being shovel-ready for new development. ElectriCities will market the location internationally at trade shows and industry events.

The City's various investments in infrastructure have made the community very competitive on a national scale. The Wilson Economic Development Council, with considerable input from the City and County, continues to actively market Wilson throughout North and South America and Europe.

The City and County participated in the development of the 830-acre campus of 587 Corporate Park, which is located adjacent to the interchange of U.S. 264 (future I-587) and N.C. 58. Additional funding for the park was provided by the Golden Leaf Foundation and the NC Commerce Industrial Development Fund-Utility Account. The Wilson Economic Development Council is actively marketing the property to potential clients.

There are eight solar farms located throughout the City and County. These farms are part of a growing trend toward renewable energy that will reduce our dependence on petroleum and coal reserves. They generate income for landowners from properties that had previously been underdeveloped. Wilson Energy will benefit from this new technology. GCL New Energy, the builder of the solar sites, paid for \$1.4 million in upgrades to the electric grid. Six of the solar farms are designed to produce up to 10 megawatts of power and the remaining two will produce up to 5 megawatts of power. The farms are expected to generate an estimated \$400,000 in revenue for Wilson energy.

Wilson County was included in the expansion of Foreign Trade Zone 214. This will provide money saving benefits for companies in the county that import and export goods to and from other countries. Inclusion in a foreign trade zone means that companies are not required to pay customs duties until the product leaves the zone; increasing their cash flow.

#### *Retail/Restaurant Growth and Development*

Heritage Crossing Shopping Center, a 100-acre shopping hub is the largest active retail development within the City. It includes major tenants such as Target, Belk, Marshalls, Ross, Bed Bath and Beyond, PetSmart, Best Buy, Five Below, Harris Teeter Grocery, Olive Garden, Sleepy's and Panera Bread.

Recent business closings have included Medicap Pharmacy, Stilt Pegues Florist, Arkham Comix, Boykin Jewelers, Cargill and Edible Arrangements. Furniture Liquidators closed its Wilson location, but Ashley Home Store has already moved into the space.

Growth continues, as new businesses added in Wilson this year include a second Chick-Fil-A location, Abuela's Antojitos Restaurant, E&C Children's Shop, Partners Tae Kwon-Do, Ruckus & Redemption, Groove Geek Records and More, Isahana Asian Fusion, Artisan's Garden, Samora Naturals, and Something Old Something New.

Site work has begun for Heritage Corner shopping center. The 170,000 square-foot strip will include both restaurant and retail spaces that will front a new housing complex that is also in the planning stage.

The Wilson Downtown Development Corporation (WDDC), funded by a tax district, works to promote the City's core as a walkable district with scenic and historic buildings, state-of-the-art businesses, and in close proximity to a top-notch educational area. Downtown revitalization now includes an 1888 era Victorian house that serves as the City's administrative offices. WDDC offers a Downtown Alive concert series, which now attracts thousands of people to hear a variety of bands weekly throughout the summer months. WDDC supports a downtown farmers' market, and now



attracts hundreds of shoppers every Wednesday and Saturday mornings throughout the late spring and summer months. The holiday season continues to draw visitors to the downtown area to see the new LED lighting in the trees that line the streets. Visits to Santa's village, carriage rides, and ice skating have also proven to be popular attractions.



A \$12 million redevelopment project of the Hi Dollar warehouse into Whirligig Station has been completed. The transformation of the 64,000-square-foot former tobacco warehouse is the largest redevelopment project in downtown history. The finished site offers a combination of 94 loft apartments, retail and office space and the Whirligig Park welcome center. The renovations included adding an upper level to the interior of the warehouse, which has expanded the property to 85,000-square feet. The developer sited the City's progressive Whirligig Park and the Innovation Zone, which is currently being developed, as a major factor in their decision to redevelop this property.

Renovations continue at South Street properties, another area adjacent to the Whirligig Park. Wilson Downtown Properties will help market the completed project. Emphasis will be placed on finding tenants to compliment the park and the Hi Dollar development. The first business to open at the property was a craft beer brewery and beer garden has been enjoyed by many and continues to grow. Wilson was recognized at the N.C. Main Street Conference for economic vitality in the category of best adaptive reuse for the 217 Brew Works and South Street projects.

A \$19 million plan to renovate the former Cherry Hotel has been approved. The proposed Courtyard by Marriott will offer 100 hotel rooms, a reception area, bar, ballroom and other amenities to downtown Wilson. The hotel expects to employ about 19 people with an average salary of \$35,855. The hotel is expected to bring more than \$800,000 in occupancy taxes over the next five years.

Wilson is one of several NC cities that received a \$96,107 state grant geared toward downtown revitalization. The city plans to use the grant to support existing projects such as the conversion of the Hi Dollar warehouse and the Vollis Simpson Whirligig Park, as well as supporting other private investments in the area.

Four electric vehicle charging stations are now located in parking lots in the downtown area. Duke Energy provided the stations and the City has provided the parking spaces and free use of the machines as an incentive for electric vehicle drivers to come to the downtown area.

#### *Planning / Business Development*

The City is home to the Upper Coastal Plains Council of Governments (UCPCOG). The UCPCOG is one of seventeen multi-county planning and development regions in the State. The UCPCOG includes a small business incubator, which targets the counties within the UCPCOG, and is housed in the downtown business district.

The City has been a major participant in a countywide strategic planning process known as Wilson Forward. The original commitment that brought together local leaders in government, business, industry, education, and health care, as well as citizens to assist in projecting where the City and Wilson County will be in the year 2020, remains the same. The purpose of this process was to develop a plan and set goals with clear approaches to achieving those goals. The key, as with all strategic plans will be in implementing the strategies outlined in the plan.

The Wilson 20/20 work helped shape the City's creation of "Wilson Growing Together: The 2030 Comprehensive Plan." City staff worked with hundreds of citizens, business and educational leaders, and others from November 2008 through April 2010 to develop ideas for how the Wilson community should develop over the next 20 years. The comprehensive plan sets out 51 goals for Wilson, including a revitalized downtown; stronger neighborhoods; an enhanced transportation system; and improved partnerships between the City and Wilson County, Barton College, Wilson Community College and Wilson 20/20. The City Council unanimously approved the 2030 Comprehensive Plan in April 2010. Discussions during the 2030 plan's development directly led to the development of the Vollis Simpson Whirligig Park, the City's brownfields program, traffic improvements around Barton College and other initiatives.



Wilson 20/20 has received multiple grants from its corporate sponsors such as: Bridgestone Americas, Merck and DLP Wilson Medical Center. Recent grants include \$200,000 from the Healthcare Foundation of Wilson to address adolescent pregnancy, alcohol and drug abuse, obesity and STDs. The sponsorship, as well as continued leadership and participation of these corporations are important as Wilson Forward looks to expand upon their three initiatives: the Youth Master Plan, Beyond 21 and the Impact initiative. The Youth Master Plan is a partnership with Wilson County Schools that seeks to improve the future of our youth as they address safety, wellness, workforce development, K-12 education and out-of-school time. Beyond 21 will address the needs of adults. Groups have been formed to study unemployment and underemployment, talent retention and attraction, community leadership and civic engagement, health and wellness, elderly and aging population and entrepreneurship in the Wilson area. The Impact Initiative is a collaborative effort with the Wilson Chamber of Commerce and Wilson Economic Development Council to offer leadership training and is designed to identify, train and deploy people with an interest in area leadership roles, including political office and service on boards or committees.

The EPA Brownfields Program, which aids in the redevelopment of property that is abandoned, idle, or underused with actual or perceived environmental contamination, awarded Wilson an additional \$400,000 to add to the \$1,000,000 already used in revolving loan funds and grants to support additional cleanup activities for petroleum and other hazardous substances.

Work was completed to revive the US 301 corridor with improvements to intersections, landscaping, crosswalks, sidewalks, drainage and walking paths. The improvements were paid for by a \$10 million Federal Transportation Investment Generation Economic Recovery or TIGER grant awarded to the City. The NC Department of Transportation allocated \$6.5 million, to go along with an additional \$3 million provided by the City. This project provides for transportation-related needs, environmental, quality-of-life and economic improvements for the area to encourage new investment and development. The improvements stretch along US 301 from Lipscomb Road to Black Creek Road. The bulk of the money was used on roadway, shoulder and curb and gutter infrastructure improvements.

#### *Recreation and Tourism*



The City offers various recreational and cultural opportunities for its citizens. Two large community centers and two smaller neighborhood centers are owned and operated by the City. These centers target recreation for all ages and feature both outdoor and indoor athletic areas as well as areas for social events, fitness programs and instructional and various arts and crafts activities. The two larger centers have swimming facilities including one pool that can be covered and enjoyed year-round.

In the last decade, tourism spending in Wilson County has increased by nearly 40% to an all-time high of more than \$126 million dollars. This increase is attributed to the numerous facilities and events in the County. The J. Burt Gillette Athletic Complex regularly attracts regional, state and even national sports events to the City. The complex includes eight lighted, regulation soccer fields, six with natural grass and two artificial turf fields. A pavilion area with a shade structure, improved drainage and irrigation systems, sponsorship signage and new lighting have also been added to the soccer complex which plays host to several large events each year, bringing in nearly 500 teams, 8,000 players and 15,000 spectators. In addition to soccer, the complex is also home to a Little League facility that has gained the standing as a superior, well-run facility for hosting various tournaments. It has four lighted fields, including a showcase field that features a stadium that seats over 450 people. Funding for these upgrades was made possible by an increased occupancy tax of rental accommodations approved for Wilson County. The City will receive 1% of the quarterly proceeds from the tax increase to continue these improvements.

The complex is also home to the BB&T Noah's Arc All Children's Playground, which is one of the few playgrounds in eastern North Carolina that is designed to be used by children of all abilities, including those who use wheelchairs or other aids. Tourism plays a fundamental role in economic growth. Wilson County consistently experiences

significant growth in travel and tourism as the City’s recreation sports programs, Whirligig Festival and events such as Eyes on Main Street continue to bring people to the area. Wilson not only garners visitors from North Carolina, but also from other states in the US as well as from other countries.

The City owns and operates 29 various park and picnic areas. Other facilities include four lakes and reservoirs, a rose garden, tennis courts, an 18-hole golf course, and nine miles of walking/nature trails. It features a long-time favorite, the miniature train at the Recreation Center now draws riders as the Christmas Train of Lights. Decorations, music, Christmas cookies and hot chocolate promote the holiday spirit. The nonprofit program is funded by donations from the community and area businesses.



The City Parks and Recreation Department was awarded a \$374,170 grant from the NC Parks & Recreation Trust Fund, which when added to City funds and other contributions (including \$100,000 from the Wilson Rotary Club) allowed for a significant upgrade to Cavalier Terrace Park. In appreciation of the generous contribution, the park was renamed Greater Wilson Rotary Park. The revitalized park includes an upgrade to the walking trail, playground and parking lot as well as adding a picnic shelter and a pickle ball court.

Work is in progress on the Hominy Creek Greenway. Flooding from Hurricane Matthew required the redesign of the pump station and the relocation of a recreation area, a boat ramp and docks, a shelter, walking trail, fishing dock and parking lot at Wiggins Mill.



A new 2-mile walking trail around Lake Wilson has been completed with the opening of a bridge to connect the two sides. The trail and bridge, which cost \$250,000, was funded in part by a \$50,000 grant from the Merck Foundation. Further upgrades to this nature park include gates, a paved parking area, picnic shelters, bathroom facilities, landscape improvements, and an additional parking lot. These changes have contributed to a substantial increase in park enjoyment.

A 4-acre dog park was added at Toisnot Park. The park features separate areas for small and large dogs as well as shaded areas and obstacles for play. Future plans for the park include the construction of a trail to connect Toisnot and Gillette parks.

The City of Wilson’s Human Relations department hosts 1st Fridays on the Lawn through the months of August-October. The first Friday of each month consists of a free community concert, family entertainment, and educational opportunities using music and festivities to bring a diverse community together on the beautiful library lawn.

Fleming Stadium, a historic baseball stadium, which once hosted baseball greats such as Ted Williams, Richie Ashburn, and Karl Yastremski, now serves as the home of the Wilson Tobs, a member of a summer college baseball league. The North Carolina Baseball Museum operates year-round at Fleming Stadium. The museum includes memorabilia from many of North Carolina's minor league baseball teams, both past and present, plus items from native North Carolinians who have been inducted into the Baseball Hall of Fame.

The Wilson Arts (formerly The Arts Council of Wilson) will soon have a new home. Work is nearing completion on the \$2.1 million renovation of a 20,000 square-foot space that will house art galleries, performing arts studios and other programs. Wilson City Council matched a \$500,000 BB&T pledge to go along with \$300,000 that had already been set aside for the Wilson Arts. Additional funding was contributed by individual donors and grants from the Blue Bell Foundation and the Robert P. Holding Foundation. Wilson Arts also leases the Boykin Center for Performing Arts from the City. The facility is a restored Vaudeville theater, which seats 650 and is the site of numerous plays and concerts each year.



International photographer, Jerome Perlinghi of Wilson, annually presents Eyes on Main Street, a photo festival that reflects "main streets" from around the world. It features 100 large-scale photographs displayed along Nash Street from BB&T to Pender Street. Several of the exhibiting photographers attend the festival and offer workshops. There is live music and free workshops for children. The festival runs from early May to Labor Day. For their work, Jerome and Rosa De Perlinghi received a Gertrud S. Caraway Award of Merit from Preservation of North Carolina. The award is given in recognition to individuals or organizations that have demonstrated a commitment to historic preservation.

Imagination Station is a non-profit children's interactive science museum located in the downtown area. The mission of the museum is to create, develop, and operate an exciting and fun science-learning center for eastern North Carolina. The museum is housed in the historic Wilson Federal Courthouse and U.S. Post Office building that was constructed in 1928. It provides visitors with a quality science experience and offers over 200 hands-on exhibits. One floor of the museum houses the N.C. Museum of the Coastal Plain.

The Oliver Nestus Freeman Round House Museum features artifacts that depict the culture and contributions of African-Americans in the Wilson community. Freeman, a stonemason, built the house in 1946. The house was restored and relocated to its current location in 2001. A \$100,000 allocation from the City was added to \$239,000 that had already been raised by museum volunteers for a 2,000 square-foot expansion of exhibit space. The new space allows for exhibits on education, medicine, athletics, government, arts and an area dedicated to local organizations and churches.



The North Carolina Whirligig Festival is Wilson’s award winning tribute to the work of local folk artist Vollis Simpson and his whirligigs, the State’s official folk art. The festival, which began in 2004, is held in the downtown area adjacent to the Vollis Simpson Whirligig Park that opened in November 2017 and displays 30 of the artist’s colossal, wind-powered, kinetic creations. The Whirligig Festival is a two-day event that attracts an average of 40,000 people to the downtown area. It features music, dance, contests, a Whirli-Kidz Zone, the 5K Whirli-Run, and vendor spaces for local artists, food vendors and non-profit organizations. It also supports arts and culture in the Wilson area and provides scholarships for children to attend the Wilson Whirligig Festival Summer Camp.

The whirligigs were already considered the region’s top tourist attraction when they were on display in a farm field outside the city limits; now the park is expected to become an important cultural attraction for visitors on both a statewide and national level. Whirligigs have been placed at the Welcome Centers of both the north and southbound entrances of North Carolina along Interstate 95. Signage at the structures advises travelers of the Wilson connection.

The Vollis Simpson Whirligig Park and Museum was approved as a 501(c) (3) tax-exempt non-profit organization. Funding for the revitalization of the whirligigs was provided by local businesses and private donations. A 4,000 square foot multipurpose shelter was added along South Street. The open-air shelter is the home of the Wilson Farmers & Artisan Market and can also be used for numerous outdoor activities. The revitalization of the downtown area and the restoration of the whirligigs and the 25 jobs created by the work, have been included as a case study in a book by the National Endowment for the Arts, “How to Do Creative Placemaking.” The park has also won state and national acclaim from the American Planning Association as it was awarded the Great Places People’s Choice Award for 2019.

The City of Wilson has a dynamic group of future leaders that are a part of the Wilson Youth Council (WYC), one of 30 youth councils in the state that focuses on leadership development through community service. This group of more than 150 teens learns decision-making skills and teamwork as they volunteer in their communities. Teen members represent almost every high school in Wilson including public, private and home schooled. Over the past several years, WYC has received a state level award every year, including the “NC Most Outstanding Youth Council of the Year” for 2015, 2014, 2012 and 2008, the “NC Member of the Year” for 2015 and 2012 and the “Most Diverse Council” for 2012. In 2015, they were also recognized with the “Service Project of the Year” for their work with the Young Athletes program at Special Olympics.

### ***Long-Term Financial Planning and Major Initiatives***

The potential for future residential and commercial development in and around the City has increased in recent years, particularly with the increased accessibility to Raleigh and the Research Triangle Park. Long-term strategic planning has been a key focus of the City’s leaders, resulting in the City’s insightful involvement in providing a state-of-the-art infrastructure and utility services, which are essential for long-term growth.

A significant element in the planning process is the preparation of a five-year Capital Improvement Plan (CIP), which is reviewed and updated annually.

Water supply, as well as wastewater treatment capabilities, is essential for a growing community. The City completed the expansion of its main reservoir in 1999, positioning Wilson to have an adequate supply of raw water

for at least the next 40 years. A substantial investment has also been made in the wastewater treatment and discharge facilities over the last several years, including the initial stages of a reclaimed water system. All told, the City has invested more than \$132,996,566 in its water resources infrastructure over the past 23 years and additional investments are projected for the future. The current CIP for FY 2021-2025 includes approximately \$63.5 million for water and wastewater improvements during the five-year period. The timing of these expansions will change annually during the planning process, and are dependent upon economic factors, such as the degree of growth in the City, throughout this period. Most of the projects, once approved, are expected to be funded by debt issuances.

In addition to water resources, the City owns and operates an electric and gas distribution system serving not only the City, but also Wilson County. The system reaches into five other surrounding counties as well. The City continues to review efficiencies presented by the broadband infrastructure and is strategically replacing end-of-life electric, gas, and water meters with advanced metering infrastructure (AMI) compatible meters. AMI is an architecture allowing for automated, two-way communication between a smart utility meter with an IP address and a utility billing software. The goal of an AMI is to provide these utility systems with real-time data about utility consumption and allow customers to make informed choices about energy usage. This is another continuous improvement toward service excellence the City is committed in providing our customers. This meter replacement is identified in the CIP.

In addition to the aforementioned utility enterprise funds initiatives, the City's Parks and Recreation updated their Master Plan in 2017. Projects such as the Greater Wilson Rotary Park renovations, Toisnot Dog Park, and the Lake Wilson Park walking trail and bridge have been completed. Additional improvements are underway for Lake Wilson Park, Toisnot Park, and Wiggins Mill Park. The Master Plan will continue to provide decision makers with prospective areas for development including quality-of-life amenities.

The City received the results of an actuarial study on the City's retiree health care obligations. As required several years ago, the City implemented Governmental Accounting Standards Board (GASB) No. Statement 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions. The implementation of the statement required the City to record total OPEB liability and the effects on net position of benefit payments and administrative expenses paid by the City related to OPEB during the measurement period. While GASB 75 does not require any change in the way OPEB are funded, the City annually reviews the options available in dealing with this unfunded liability. Our fiscal standpoint is to contribute at a level that the City will be able to consistently sustain. To reduce the impact from this unfunded liability, the City took action several years ago that proactively eliminated retiree health care benefits for employees hired July 1, 1993, and thereafter.

## **AWARDS AND ACKNOWLEDGEMENTS**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Wilson for its CAFR for the fiscal year ended June 30, 2019. This was the thirty-third consecutive year that the City received this prestigious award. The award recognizes conformance with the highest standards for preparation of state and local government financial reports. In order to be awarded the Certificate of Achievement, the City had to publish an easily readable and efficient CAFR that satisfied both GAAP and applicable legal requirements. The award is valid for a period of one year only. We believe our current CAFR continues to meet the Certificate of Achievement Program requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

The City has also received the GFOA's Distinguished Budget Presentation Award for its annual budget document for the FY 2019-20. To receive this award, the City's budget document was judged to be proficient as a policy document, a financial plan, an operations guide, and a communications device. This is the thirtieth consecutive year the City has received this award.

The preparation of this report would not have been possible without the support and dedication of the staff of the Accounting Division of the Financial Services Department. We would like to convey our appreciation to all personnel who contributed to, and assisted with, the preparation of this report.

In conclusion, we would like to convey our thanks to the Mayor and City Council for their continued interest and support in planning and conducting the financial activities for the City in a responsible and professional manner. We wish to thank the citizens of the City of Wilson for providing the opportunity to continue to improve the professionalism of financial reporting for the City of Wilson.



Respectfully submitted,

Grant W. Goings  
City Manager

Kim A. Hands  
Chief Financial Officer



Government Finance Officers Association

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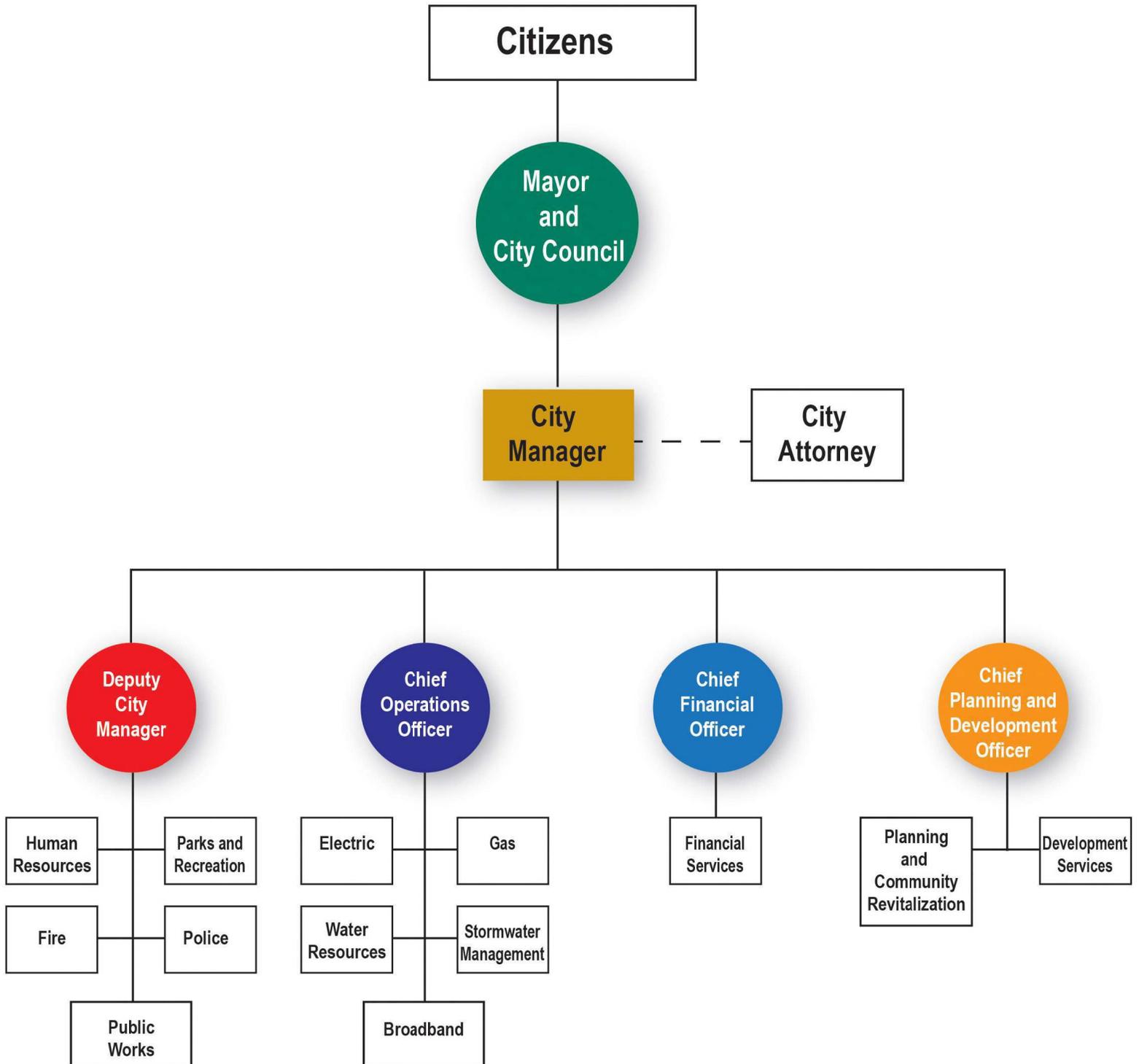
For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**June 30, 2019**

*Christopher P. Morrill*

Executive Director/CEO

# City of Wilson



**CITY OF WILSON, NORTH CAROLINA**

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CARLTON L. STEVENS**

**MAYOR PRO TEM  
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District 6**

**DERRICK D. CREECH  
District 7**

**CITY MANAGER  
GRANT W. GOINGS**

**CHIEF FINANCIAL OFFICER  
KIM A. HANDS**