



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Wilson
North Carolina**

For the Fiscal Year Beginning

July 01, 2023

Christopher P. Morill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Wilson, North Carolina for its annual budget for the fiscal year beginning July 1, 2023. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



CITY OF WILSON

North Carolina

INCORPORATED 1849

OFFICE OF CITY MANAGER

May 16, 2024

Honorable Mayor Carlton Stevens
Members of City Council
City of Wilson, North Carolina

Dear Mayor and Members of City Council:

Pursuant to Section 159-11 of the North Carolina General Statutes, I am pleased to present the Fiscal Year 2024-25 (FY 2025) Proposed Budget for your consideration. The budget is balanced, meets the requirements of the North Carolina Local Government Budget and Fiscal Control Act, and adheres to the City's financial management guidelines.

The FY 2025 Budget totals \$271,883,610 and recommends the City's current tax rate of \$0.575 cents per \$100 of taxable valuation be reduced to \$0.525 cents per \$100 of taxable valuation. The Municipal Service District 1 and 2 rate remains unchanged at \$0.18 cents per \$100 of taxable valuation.

The fiscal year 2025 ad valorem tax base is impacted by the revaluation of real property in Wilson County. All real property in North Carolina must be assessed by the County Government at least every eight years. The previous tax valuations had not been updated since January 1, 2016.

State law requires local governments to publish a revenue-neutral tax rate in the budget immediately following the completion of the general reappraisal of real property. The law is intended to inform the public of what the tax rate would need to be after the revaluation process in order for tax revenue to remain the same as the prior year. Using the formula stipulated by the North Carolina General Statute, the City's revenue-neutral tax rate is \$0.4732 per \$100 of taxable property, and the budget has been balanced using this revenue-neutral rate plus the two pennies required to cover the special obligation bond debt. I am recommending that the City Council allocate the two pennies of tax rate to the payment of debt service on the Outdoor Sports and Recreation facility and three pennies of tax rate for general government expenditures in the general fund for a proposed rate of \$0.525 per \$100 of taxable property. The revenue-neutral rate for Municipal Service District 1 and 2 is \$0.097 per \$100 of taxable property. I am recommending that the City Council maintain the Municipal Service District 1 and 2 tax rates at \$0.18 per \$100 of taxable property in the district to continue funding transformative downtown projects and contribute towards servicing the special obligation bond debt.

Municipal budgets include a great deal of estimates on an annual basis. These estimates are based on the best knowledge we have at the time. Wilson's record of accomplishment for budget estimates, as proven by audit reports, has been impressive. The City's budget has experienced revenue growth over the past few years and for the current year is expected to grow at a continued moderate level. Inflation and supply chain challenges continue to impact the cost to provide service and presents some unknowns. With conservative budgeting and careful financial planning, the General Fund Balance at the end of FY 2024 is expected to remain above our threshold of 25% of expenditures.

We are proud that the City of Wilson remains in a strong financial position as indicated by our AA bond rating by Fitch, AA- bond rating from Standard & Poor's, and Aa3 from Moody's. Your financial stewardship and commitment to maintaining a strong financial position results in favorable independent fiscal ratings. Financial planning and management are essential for providing quality services to our community. It supports and enhances our economic development activities focused on growth and opportunities for Wilson.

Costs are contained to the extent possible; however, rising cost of essential goods and services are unavoidable. The FY 2025 budget includes an Electric rate increase due to the increased cost of purchased power, changes in industrial customer base, and inflationary cost pressures. The purchase power increase is a contractual obligation that will contain two electric cost riders that will expire 24 months after they start. There are no changes to the Solid Waste, Gas, Water and Sewer Rates, or Stormwater Fees. Permitting fees will increase to help support growing operating and capital needs in this area. Parks and recreation fees for youth athletics and shelter rentals will increase to help cover some portion of the cost of those services. Broadband fees will increase to cover the cost of providing programming services.

City Council has provided specific direction to preserve high levels of City services for our citizens. The budget continues to meet and exceed our service benchmarks in a fiscally responsible manner. Technology, resourceful employees, proper equipment, adequate staffing levels and a commitment to excellent customer service will allow us to serve our citizens well, while efficiencies, conservative budgeting, and maintaining our comparatively low tax rate ensures value.

BUDGET PRIORITIES

The City has experienced considerable growth in recent years. Continued growth and development throughout the City are projected for FY 2025. City Council has been explicit in prioritizing the revitalization of the heart of our City, Historic Downtown Wilson. Our progress is apparent and transformative.

The proposed budget upholds the commitment to City Council's established redevelopment efforts. With your support and patience, we will continue building an impactful program and broaden the scope of our redevelopment momentum. Private investment is growing in Historic Downtown Wilson and throughout the City.

On March 11, 2021, the American Rescue Plan was signed into law. Included in the bill is direct financial assistance to local governments. Wilson was allocated \$15,762,456.88. Based on allowable use and needs covering all of Wilson, projects have been approved that include improvements to recreational facilities, additional software for public safety, support for the RIDE transportation program, residential and commercial redevelopment, demolition of substandard structures, and infrastructure improvements. Funding for these projects was appropriated separately in FY 2022, 2023, and 2024. Progress on the approved projects continues with no additional funding required within the FY 2025 budget.

On December 29, 2022, the Federal omnibus appropriations package included \$16.5 million in funding for Wilson. The City is using the funds for a water quality and greenway project, neighborhood park improvements, sewer collection system improvements, and for the Wilson RIDE program.

On September 22, 2023, the North Carolina General Assembly ratified House Bill 259, the 2023 Appropriations Act, effective July 1, 2023. As a result of this legislation, the City was awarded \$23,550,000 for water and wastewater infrastructure projects, of which \$1,050,000 will be used for repair of Lake Wilson dam. A \$1,150,000 directed grant is for capital costs and equipment purchases for parks and recreation projects at Lake Wilson Park and Reid Street Community Center. Other city of Wilson appropriations include \$1,610,000 in directed grants to nonprofit and other local organizations to support economic development projects, operations, and fund equipment or improvements.

OUTDOOR SPORTS AND RECREATION FACILITY (STADIUM):

In December 2023, City Council approved to move forward with a transformational project for Wilson and surrounding areas. An Outdoor Sports and Recreation Facility is being constructed to be the new home for Mudcats Baseball LLC, an affiliate Minor League Baseball Team of the Milwaukee Brewers. The venue will support baseball, other sporting events, festivals, outdoor concerts and community events. Special Obligation Bonds to finance construction were sold in March 2024 with groundbreaking occurring in May 2024. The FY 2025 budget reflects expenditures and associated revenues for the construction of the facility along with any scheduled debt payments.

INVESTMENT IN WORKFORCE:

The proposed budget continues the pursuit of investing in our greatest asset, our employees.

The need for competitive wages in the current labor market is a prevalent issue. Employees need and deserve pay that is competitive with the market. Funding is included for a 4% average merit increase subject to an acceptable audit. The merit increase will continue to provide pay increases for employees based on their performance. We systematically review market-based competitiveness by evaluating positions for a few departments each year. The proposed budget includes recommended market-based changes for positions in fire, print services, geographic technology systems, parks and recreation, water resources, and citywide administrative assistants.

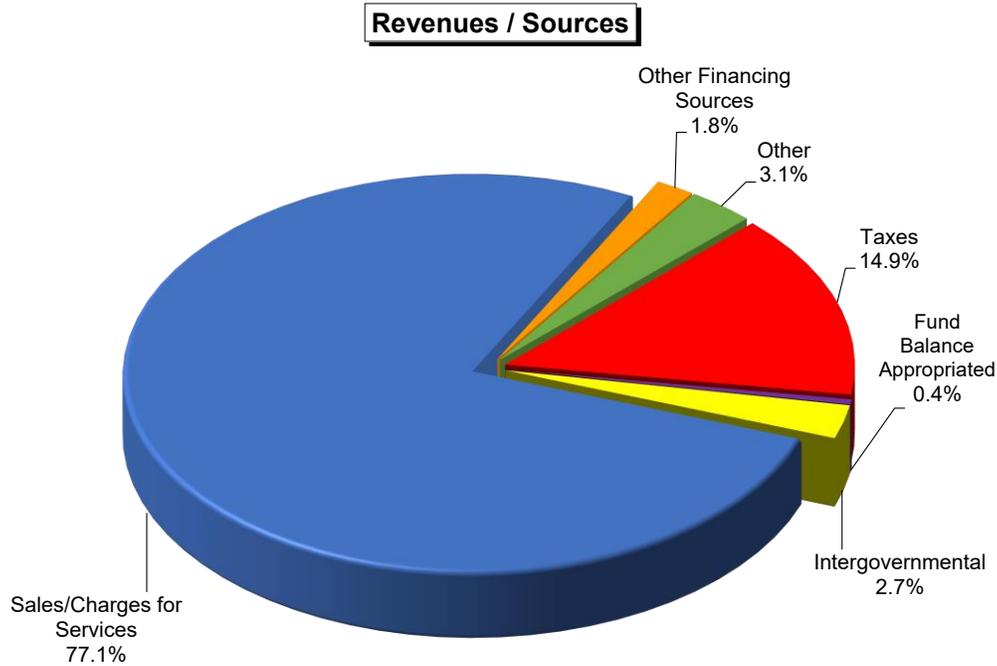
The proposed budget also maintains our highly competitive employee benefits package. As a means to remain competitive, vacation leave time will expand by 4 to 6 days per year depending on years of service. The budget continues to allocate funding for the City's health plan which is important for recruitment and retention. To help offset the rising cost of the plan, it is necessary to increase employee premiums by \$15 per month for active employees that are not enrolled in the wellness program. There are similar increases for other coverage tiers.

All regular full-time employees are covered under the North Carolina Local Governmental Employees' Retirement System (NCLGERS). Employees contribute 6% of their annual salary on a tax-deferred basis. The LGRS Board of Trustees sets the rate for contributions. The employer contribution rate to the Local Government Retirement System will increase approximately 1.5%, impacting the citywide budget by approximately \$760,000.

Maintaining a strong team requires us to define strategic roles for each team member and through collaboration bring different strengths to the table. Our continuous staffing management plan takes into consideration not only the staff needed to maintain efficient operations, but also processes that can be improved by technology advances or additional training. As a result, staffing levels may vary from year-to-year as we shift staff between various divisions and departments to meet operational needs. Overall, staffing levels needed for FY 2025 will result in a net increase of four positions in the proposed budget. One (1) position is added in facility services. Two (2) code enforcement officers are added to respond to increased demands in the development services department. One (1) engineering technician is added in public works as workload continues to increase due to growth. One (1) position was eliminated in the General Fund and two (2) positions were transferred to the Broadband Fund. One (1) position in the Water Resources Fund will shift to the Stormwater Fund which will not impact total positions. One (1) infrastructure project manager is added to perform the project planning, programming, design, and construction process of city infrastructure in Streets, Water Resources, and Stormwater.

REVENUE OUTLOOK:

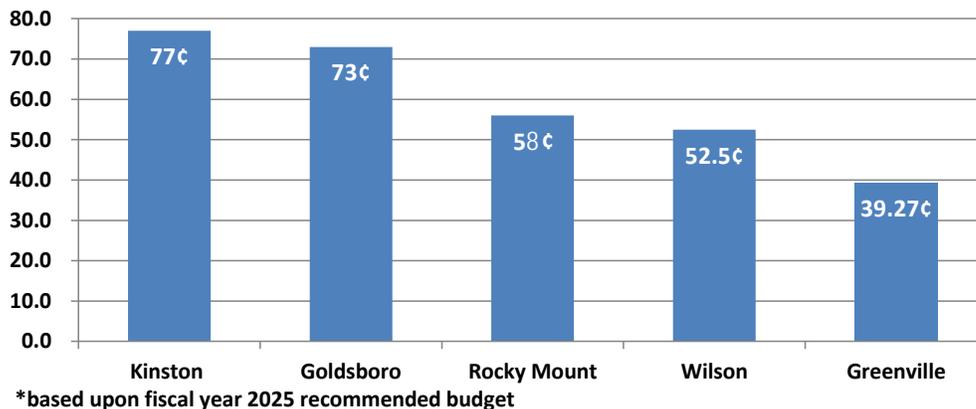
Our FY 2024 adopted budget proved sufficient for continuing operations with available revenues in an inflationary economy. Careful consideration has been given to grow revenues conservatively in the FY 2025 budget. Economic forecasts indicate signs of revenue growth slowing due to the continued impact of inflation and changes in consumer spending. The citywide sources of revenue are in the chart below. Fund specific revenue information is provided following the chart.



General Fund

The primary revenue source for the General Fund is property taxes at 45.4% of total revenues compared to 43.5% in the prior year. Ad valorem tax valuation is impacted for FY 2025 by the County-wide property revaluation which established new assessed values effective January 1, 2024. Property taxes are budgeted at a rate of \$0.525 per \$100 of valuation.

Property tax rates per \$100 valuation



Sales Tax is the second largest contributor to the General Fund at 16.8% comparing to 17.4% in the prior year. Over the past 4 years, sales taxes experienced strong growth with an average of 7.4%. It was anticipated that the growth would return to historically normal levels. The current year is expected to be similar to FY 2023. As a result, revenue for sales tax for the FY 2025 budget was increased \$423,500 consistent with the level collected in FY 2023 and expected to be collected in FY 2024. This source of revenue is based on taxable retail sales. While trends are favorable, collections will vary as consumer spending increases or decreases.

Sales for service fee-based revenues represent 12% of the General Fund source of revenue. Revenue in this category increased \$394,000 due to expected increases in Parks and Recreation, Police, and Public Works revenues.

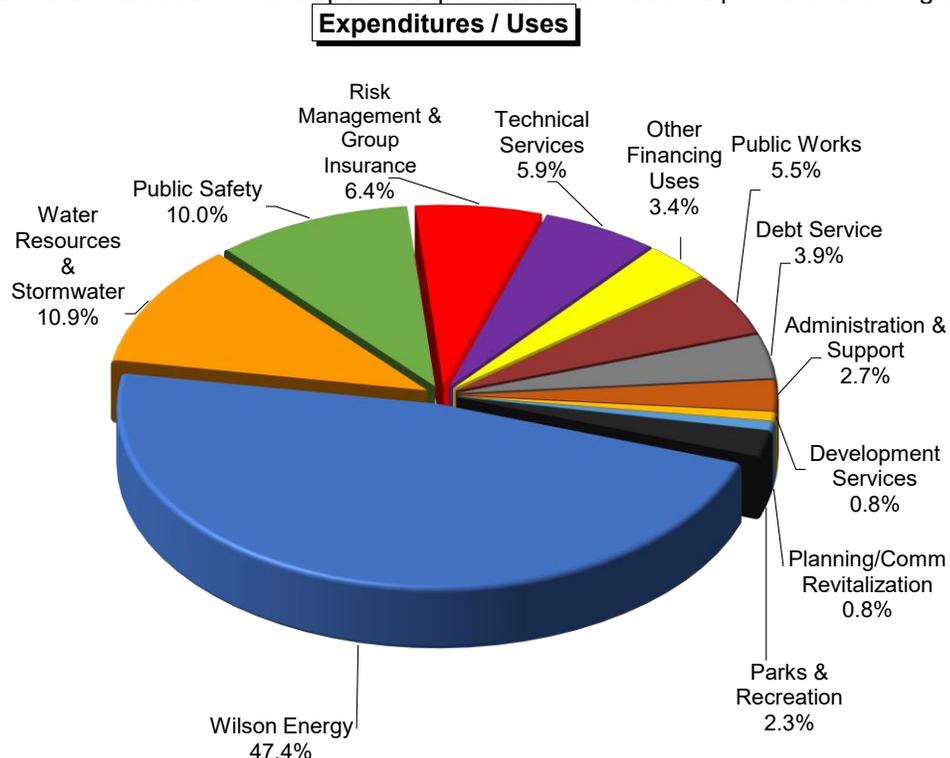
The remaining 25.8% of General Fund revenue is comprised of licenses, permits, assessments, investment income, interfund transfers, proceeds from installment purchase financing, and miscellaneous income. Major changes in FY 2025 include land sales related to downtown development, increased permitting fee revenues, occupancy tax revenues from the Wilson County Tourism Development Authority and a \$1 million contribution from Wilson County to provide support for the debt payment on the outdoor sports and recreation facility.

Enterprise Funds

Electric, Gas, Water, Sewer, and Broadband revenues are based on consumption and each utility is expected to cover its cost of operations. Consumption for electric and gas is highly influenced by changes in the weather. No fee or rate increases are recommended for Gas, Water, Sewer, or Stormwater. Electric rates will increase due to purchased power cost contractual increases and adjustments for changes in industrial base.

INVESTMENT IN OPERATIONS:

The budget focuses on continuation of essential services, prioritizing our workforce, expansion of infrastructure to accommodate growth, and funding redevelopment initiatives. The citywide use of expenditures is in the chart below. Fund specific expenditure information is provided following the chart.



General Fund Expenditures

Departmental budgets increased by 7% over the FY 2024 budget. The majority of the increase is related to debt payments on the special obligation bonds. Other budgeted items include merit pay, the general rising costs of goods and services, and an expected 5% increase for solid waste disposal. Where possible, costs have been offset by increases in user-based fees.

General Fund capital for FY 2025 is \$2,076,550. Significant items include police vehicles, police replacement body worn cameras; fire replacement personal protective equipment; planning and development services new position vehicles; public works replacement refuse equipment, a dump truck and public works new position vehicle; and parks and recreation furniture, ballfield line painter and mowers. There are no expected financed items.

There is no Fund Balance appropriated for FY 2025. Conservative budgeting and prudent monitoring of revenues and expenditures has allowed the City to maintain a healthy fund balance to support needs during emergencies or a slower economic interval. The City will be above its target fund balance of 25% of expenditures and estimated to be about 37% of expenditures at the end of FY 2025.

Enterprise Fund Expenditures

The Electric Fund is budgeted at a 2% increase from the prior year budget. The increase is due to increased purchase power costs as well as capital purchases. Capital purchases include the customary equipment and electric system components typically funded each year. Fund balance of \$500,000 is appropriated.

The Gas Fund is budgeted 9% less than the prior year primarily related to the fluctuating cost of natural gas. Capital items include the essential components to safely maintain the gas system. There is no fund balance appropriated.

The Water Resources Fund is budgeted 5% less than the prior year. Decreases are related to changes in industrial customer base. Capital items include customary equipment to maintain the water and sewer systems. Several large grant funded capital projects started in the prior year and will continue in FY 2025. There is no fund balance appropriated.

The Broadband Fund is budgeted 2% more than the prior year. Programming cost increases are partially covered by user-based fee increases. There is no fund balance appropriated.

The Stormwater Fund is budgeted consistently with the prior year. Capital expenditures are expected for the Toisnot Reservoir forebay. There is no fund balance appropriated.

The Mass Transit Fund is budgeted 9.5% more than the prior year. The RIDE program continues to be successful and is covered in the next budget year by partial grant funding. There are transfers from the General Fund, Electric Fund, and Gas Fund that collectively total \$1,032,500. There is fund balance appropriated of \$580,500.

The Industrial Air Center Fund is budgeted consistent with the prior year. Costs have historically exceeded the sources of revenue. The General Fund transfer is \$100,000. There is fund balance appropriated of \$41,880.

DEBT SERVICE:

The total debt service amount in the FY 2025 budget is \$11,627,630, an increase of \$4,209,350 from the prior year. Debt service increased due to the special obligation bond issuance and installment financing in FY 2024. All funds have successfully complied with debt service targets and debt covenants.

CONCLUSION:

The proposed FY 2025 budget continues the City's tradition of conservative budgeting. It upholds our comparatively high levels of service and maintains a tax rate set to cover essential services. Most departmental priorities have been funded.

With a relatively low property tax rate, the continuation of high levels of services, reasonable capital outlay, expanding our redevelopment efforts, and the allocation of federals and state funds for impactful and important investments, I trust the budget meets City Council's priorities. I look forward to working with you in the coming weeks toward adoption of our FY 2025 Budget.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Grant W. Goings". The signature is fluid and cursive, with a large loop at the end.

Grant W. Goings
City Manager



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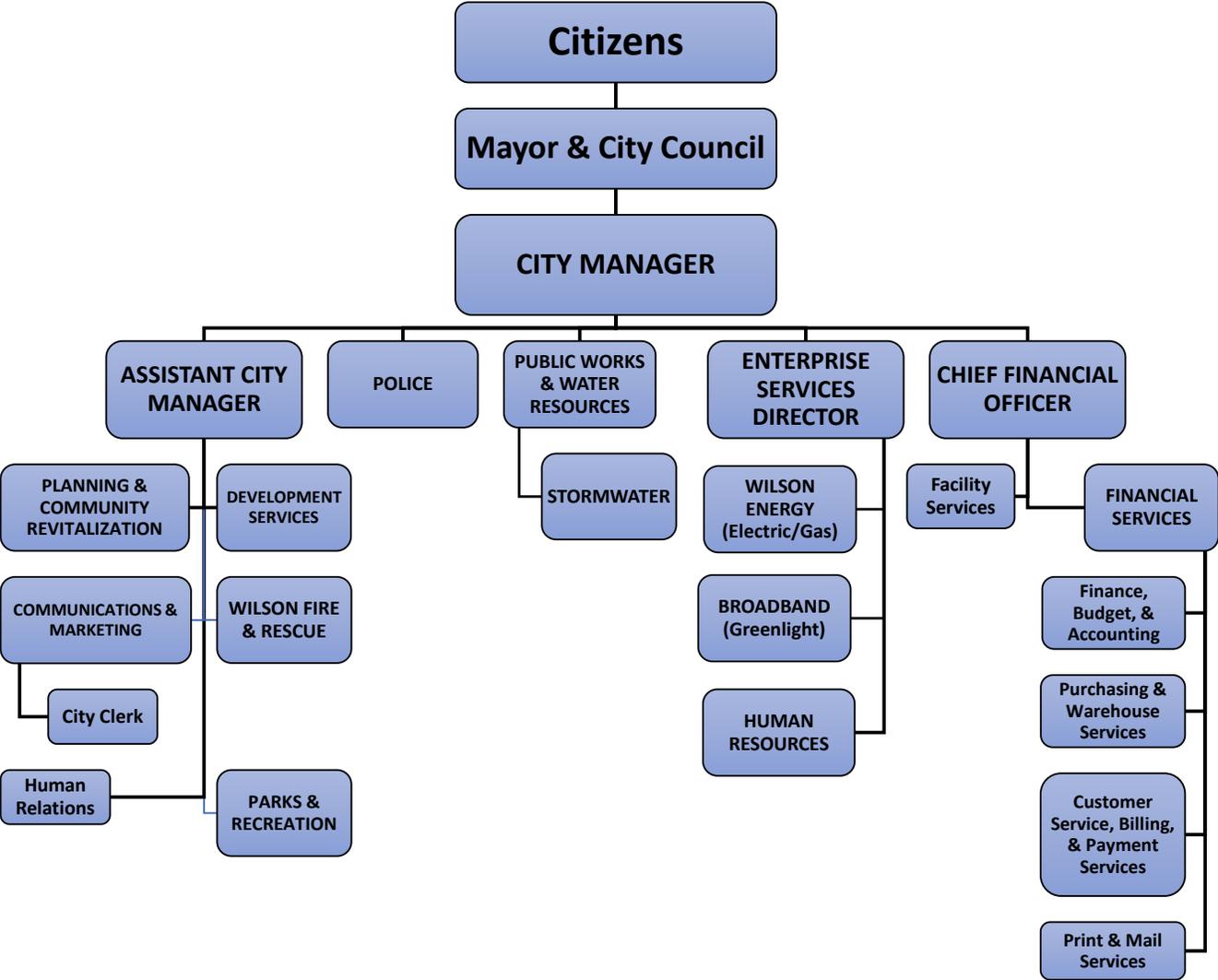
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Introduction

CITY OF WILSON

ORGANIZATIONAL CHART





CITY COUNCIL



Carlton Stevens
MAYOR



DISTRICT 1

Gilletta M. Morgan



DISTRICT 2

Michael S. Bell



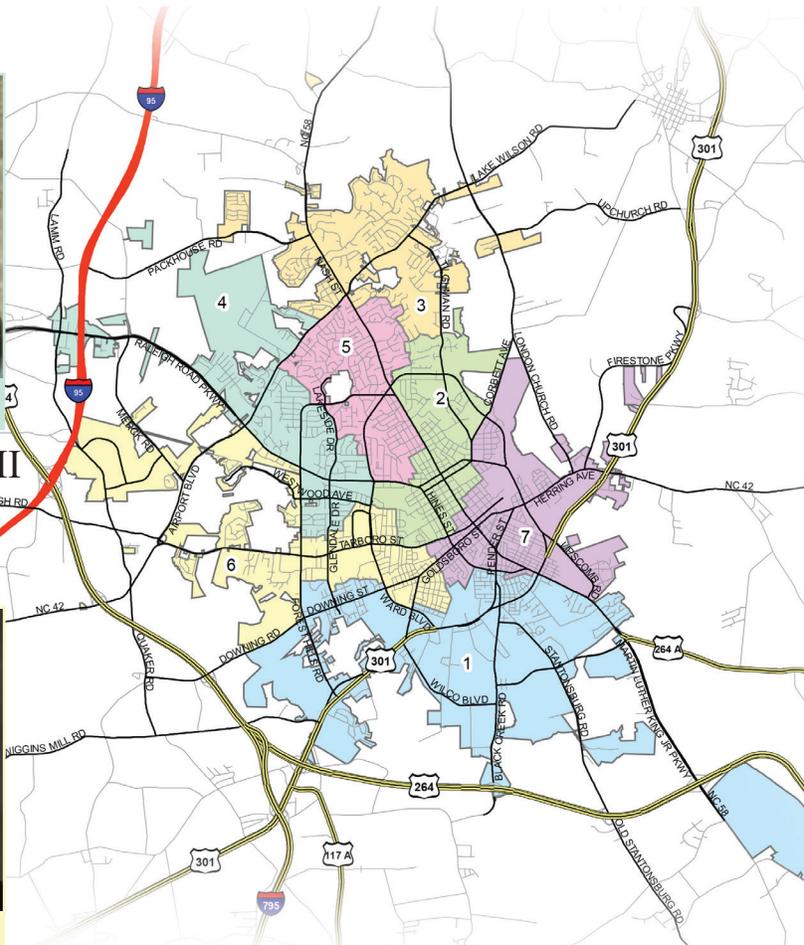
DISTRICT 3

Tom Fyle



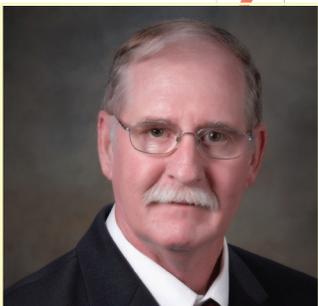
DISTRICT 4

James M. Johnson, III
MAYOR PRO TEM



DISTRICT 5

Donald I. Evans



DISTRICT 6

Logan T. Liles



DISTRICT 7

Derrick Creech

BOARDS AND COMMISSIONS

Bicycle and Pedestrian Advisory Board

Oversee the implementation of the plans and coordinate City pedestrian and bicycle policies and actions; recommend and advocate pedestrian and bicycle project priorities for local, state and federal projects; serve as a guiding group for new pedestrian and bicycle facilities and coordinating facility maintenance; promote and coordinate annual bicycling and walking/running events and create other educational and encouragement materials and programs specific to Wilson; advise and recommend to City staff alternative funding sources to meet the pedestrian and bicycling needs of the community.

Board of Adjustment

Serve as an appeals board for planning and zoning matters; review decisions made by the office of zoning administration; review special use permits requested by applicants; review variances requested by applicants and interpret zoning ordinances.

Cemetery Commission

Enforce all laws and regulations governing the use of the cemeteries; have charge of the maintenance of all lots, drives and walks; direct all funerals from the cemetery entrance to the place of burial; act as agent for the cemetery trustees in all matters pertaining to the use of the cemeteries and to be responsible to such trustees.

Committee on Patriotism

Promote pride, loyalty and patriotism within the City of Wilson.

Firemen's Relief Fund Board

Safeguard any fireman in active service from financial loss, occasioned by sickness contracted or injury received while in the performance of his/her duties as a fireman; provide a reasonable support for those actually dependent upon the services of any fireman who may lose his/her life in the fire service of his/her own city or state, either by accident or from disease contracted or injury received by reason of such service; safeguard any fireman who has honorable served for a period of five years in the fire service of his/her city or town from ever becoming an inmate of any almshouse; provide for the payment of any firemen's assessment in the firemen's fraternal insurance fund of the State of North Carolina if the board of trustees finds, as a fact, that said fireman is unable to pay the said assessment by reason of disability; provide for benefits of supplemental

retirement, additional workers' compensation and other insurance and pension protection for firemen otherwise qualifying for benefits from the Firemen's Relief Fund; provide for educational benefits to firemen and their dependents who otherwise qualify for benefits from the Firemen's Relief Fund.

Historic Preservation Commission

Quasi-judicial board which reviews applications for Certificates of Appropriateness, ensuring that exterior changes to landmarks and properties within historic districts are not incongruous with the character of the property or district. Other duties include safeguarding the heritage of the City of Wilson through preservation efforts and promoting the preservation, restoration, use and conservation of such property for the education, pleasure and enrichment of the residents of the city, county, and

Human Relations Commission

Study problems in the area of human relations, whether actual or potential; to promote equality of opportunity for all citizens without regard to age, sex, race, religion, national origin or political affiliation; develop, improve, and promote understanding, respect and goodwill among all citizens; provide channels of communication among the various racial, religious, ethnic and economic groups within the city; encourage youth to become better trained and qualified for employment; provide channels of communication between all citizens of the city and city government.

Planning and Design Review Board

Carry out the planning and zoning activities of the City of Wilson pursuant to the provisions of the General Statutes of North Carolina; specifically to study the resources and needs of the city and prepare plans for the systematic future development and betterment of the city; provide plans for dividing the city into zoning districts and to prepare plans specifying the height, area, manner of construction, and use of structures and buildings to be erected in such districts; the Board prepares and submits to the City Council for approval and adoption, reports and recommendations, as to regulations of the percentage of lot that may be occupied; the size of yards, courts, and other open spaces; and the location and use of buildings and structures and land for trade, industry, residence, or other purposes. It is the duty of the Board to make and adopt a master plan for the physical development of the city and its extraterritorial jurisdiction.

Recreation Commission

Serve as an advisory committee for the City, County and the public who use parks, playgrounds, athletic fields, recreation centers and other recreational facilities owned and controlled by the City and/or the County, or leased or loaned to the Recreation Commission by the owners. The Recreation Commission may report problems and make suggestions to help promote and improve public parks and services.

Rocky Mount-Wilson Airport Authority

Acquire property for establishing, constructing, enlarging, improving, maintaining, equipping, operating and regulating an airport and other air navigation facilities and airport protection privileges to be jointly acquired, controlled and operated.

Transportation Advisory Committee

Study the public transportation problems of the City of Wilson and recommend to City Council courses of action that could be used to correct problems. Function as an advisory body to City Council on all matters affecting the transit system and its operation, such as current and future direction of the transit system, transit needs and requirements, public interest, quality and effectiveness of the transit system, proposed budget and plan of operation, rate system and bus routing, grant recommendations, rules, regulations and procedures of transit system.

Wedgewood Golf Course Advisory Committee

Serve individually and collectively as a liaison between the golf course players and the golf course manager; to report problems or make suggestions regarding the course to the manager and to the recreation commission; meet with and advise the course manager and/or the director of parks and recreation about course matters upon request; promote the golf course with the general public.

Wilson Committee for Persons with Disabilities

Serve as a communications link between persons with disabilities in the Wilson community and all organizations and agencies whose primary functions or activities are to offer services and assistance to persons with disabilities; advise the Mayor and Council on all matters concerning persons with disabilities; promote the public interest and participation programs to benefit persons with disabilities; promote gainful employment; to promote

information on programs and services that aid persons with disabilities; work to remove architectural barriers; research, encourage and aid in the development of new programs and services for persons with disabilities.

Wilson County Tourism Development Authority

Promote tourism throughout the City and County of Wilson.

Wilson Economic Development Council

Develop and execute short (one to two-year) plans for creation of jobs and overall economic growth. The plans should include, but not limited to exploring what other communities are doing; developing strategies; advertising and marketing the area; and setting quantifiable goals. Should also bring together the necessary resources to meet the short and long-range plans established; develop and implement marketing strategies for Wilson County industrial development and job creation.

Wilson Housing Authority

Set policy under which City of Wilson Housing Authority operates.

Wilson Industrial Air Center Commission

Serve as an advisory committee to City Council and make recommendations to Council in regards to the general control, management, operation, construction, enlargement, improvements, maintenance, equipment and regulation of the City of Wilson Industrial Air Center. Study and make recommendations concerning rules, regulations, and ordinances for the management, government and use of the Air Center including but not limited to such things as runway use limitation, taxiing rules, traffic rules, ground rules, fire and police regulations. Also make recommendations to City Council regarding fees or rental for any service or accommodations under which such facilities may be used including but not limited to landing and airport use fees, ground leases, fixed base operator contracts, franchises, etc.

A GUIDE FOR REVIEWING THE BUDGET

Introduction

This budget document describes recommended City services and revenue sources for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

Adopting an annual budget is one of the most important tasks the Mayor and Council undertake. Through the adoption and implementation of this budget, the interests and values of our community are translated into plans for programs, projects, services and resources intended to benefit all our citizens.

Budget Process

The budget process begins in November each year with an initial planning phase by the budget staff. Following a lengthy planning period, and taking into consideration the needs of all stakeholders, departments then submit their requests to the City Manager and budget staff for review and analysis. Community agencies, such as the Economic Development Corporation, the Rocky Mount-Wilson Airport, Upper Coastal Plains Council of Governments and various non-profit service agencies, also submit financial reports and applications for City funding to assist with their various community assistance needs.

The proposed budget is essentially a recommendation, made by the City Manager, for review and deliberation by the Mayor and City Council. The budget becomes final only after the Mayor and Council thoroughly study the proposal and accept the proposed budget as presented or request the City Manager make any desired changes. After reviewing and amending the proposal, the Council takes formal action to adopt the budget.

The adopted budget takes the form of: 1) an ordinance, authorizing expenditures and the raising of revenues during the coming budget year; and 2) resolutions, authorizing fees, charges and related actions.

Once Council adopts the budget, it becomes the shared responsibility of the City Manager, Chief Financial Officer, budget staff, and department heads to oversee the implementation of budgeted programs and to continually monitor expenditure and revenue levels throughout the year.

Fund Structure

Like other cities and towns in North Carolina, the City of Wilson organizes expenditures and revenues by fund. All the City's budgetary funds are shown in this document and include the **General Governmental Funds**: 1) General Fund, 2) Community Development Fund, the **Capital Projects Funds**, the **Enterprise Funds**: 3) Electric Fund, 4) Gas Fund, 5) Water Resources Fund, 6) Broadband Fund, 7) Stormwater Management Fund, 8) Mass Transit Fund, and 9) Industrial Air Center Fund, the **Internal Service Funds**: 10) Group Insurance Benefits Fund, 11) Risk Management Fund, and 12) Operations Center Fund.

Also included in this document are the Downtown Development Corporation and the Wilson Cemetery Commission, which are considered component units of the City. They are included because City Council has budgetary authority over these operations.

City services supported partly or entirely by the property tax and other general taxes are budgeted in the General Fund. The General Fund includes costs and revenues for services like police, fire, parks and recreation, planning, inspections, sanitation and street services, administrative and support services and some miscellaneous items.

State Laws Regarding Local Government Budgets

The City of Wilson, like all cities and towns in NC, is subject to requirements of the N. C. Local Government Budget and Fiscal Control Act, a part of the NC General Statutes. This legislation requires that the City Manager submit a recommended budget to the Mayor and Council, that the Council hold a public hearing on the proposed budget and adopt an annual budget or interim budget for FY 2024-2025 by July 1, 2024.

State laws determine the types of services and regulatory authority that the City has, and the types and maximum levels of revenue sources available to the City. Cities and counties may, at times, provide similar public services. Certain services, however, are always the responsibility of County -- not City -- governments in North Carolina (e.g. jails, schools, courts, social services, public health and various other programs).

Budgetary Goals

Each year, the recommended budget is based on general financial management goals as follows:

- To maintain efficient and effective basic municipal services with as low a tax rate as possible;
- To implement additional services and programs, identified by City Council having high priority, within the limit of identified resources;
- To make moderately conservative estimates of revenues and costs to minimize the chance that actual revenues received may be less than expected, or that actual costs may be more than expected;
- To seek to recover from user fees -- without creating an undue hardship for low income families, youth and senior citizens -- all or a significant portion of the cost of some services, so that the citizens who benefit most from a service will pay for the service;
- To keep a reserve of money saved in past years (called "Available or Unassigned Fund Balance"), so that the City: 1) will not have to borrow funds early in the fiscal year when income is often less than costs, 2) will have a reserve for any major unexpected cost or for revenue fluctuation from one year to the next, and 3) will have a reserve available for funding major one-time capital improvements;
- To seek to properly maintain buildings, equipment, and properties to protect the community's investment in these assets;
- To maintain a competitive position in the area's labor market to recruit and retain qualified employees who will provide services at the level of quality desired by the community.

In any given year, the recommended budget may also be based on specific financial management goals that are defined by City Council and/or the City Manager. Specific financial management goals are usually outlined in the budget message.

Budget Format

Program Summaries - Each section of the budget is organized similarly. The budget is divided first by fund, then by departments within funds. **Departmental summaries** include specific program objectives related to the Council Goals Program. The **Program (or Division) Summaries** include descriptions of services, goals and objectives statements, and measures of evaluation (called performance indicators in the document). Performance indicators are intended to better enable staff to evaluate programs at year-end and to determine whether the City has, in fact, met established goals.

Consolidated Budget Format - Internally, financial records are kept in detailed line item format, but in order to make the budget document as simple and straightforward as possible, we use an object format, consolidated into Personnel, Operating, Capital, Recovered Cost, and Offsetting Revenues categories. This format considerably reduces the bulk of the document, while allowing the reader a better review of the overall budget within a program-oriented context.

How to Use This Document

Divider Tabs - The budget is divided into two sections: 1) one section contains information pertaining to the General Fund and other general government funds; 2) the other section contains information pertaining to the Enterprise and Internal Service funds.

Budget Message - The budget message is an executive summary of the entire operating budget presented by the City Manager to the Mayor and City Council.

Index/Table of Contents - There is a table of contents immediately following the Budget Message. For a more detailed listing, please see the Index in the Appendix at the very back of the budget.

Council Goals - Behind this tab is a complete listing of the Goals Program established by City Council for the City of Wilson. You will find these goals addressed on each department's summary page throughout the budget document.

Budget Summaries - This section includes summary information about the City's budget process, fund structure, long-term debt financing, organizational structure, tax rates, and personnel allocation.

Fund Tabs - For each fund, behind its respective divider tab (e.g. GENERAL FUND, ELECTRIC FUND, WATER RESOURCES FUND), the section includes summaries of revenues and expenditures, descriptions of the sources of revenue, and a summary of fund balance for the fund.

Departmental Tabs - The General Fund is divided by departments. Each department summary includes personnel, capital requests and expenditure summaries, and narrative sections defining the department's primary purpose and function and highlighting specific objectives addressing City Council's Goals Program.

Following each departmental summary is a summary page for each division or program within the department. These program summaries include a brief listing of services provided, expenditure and personnel summaries, and sections outlining goals,

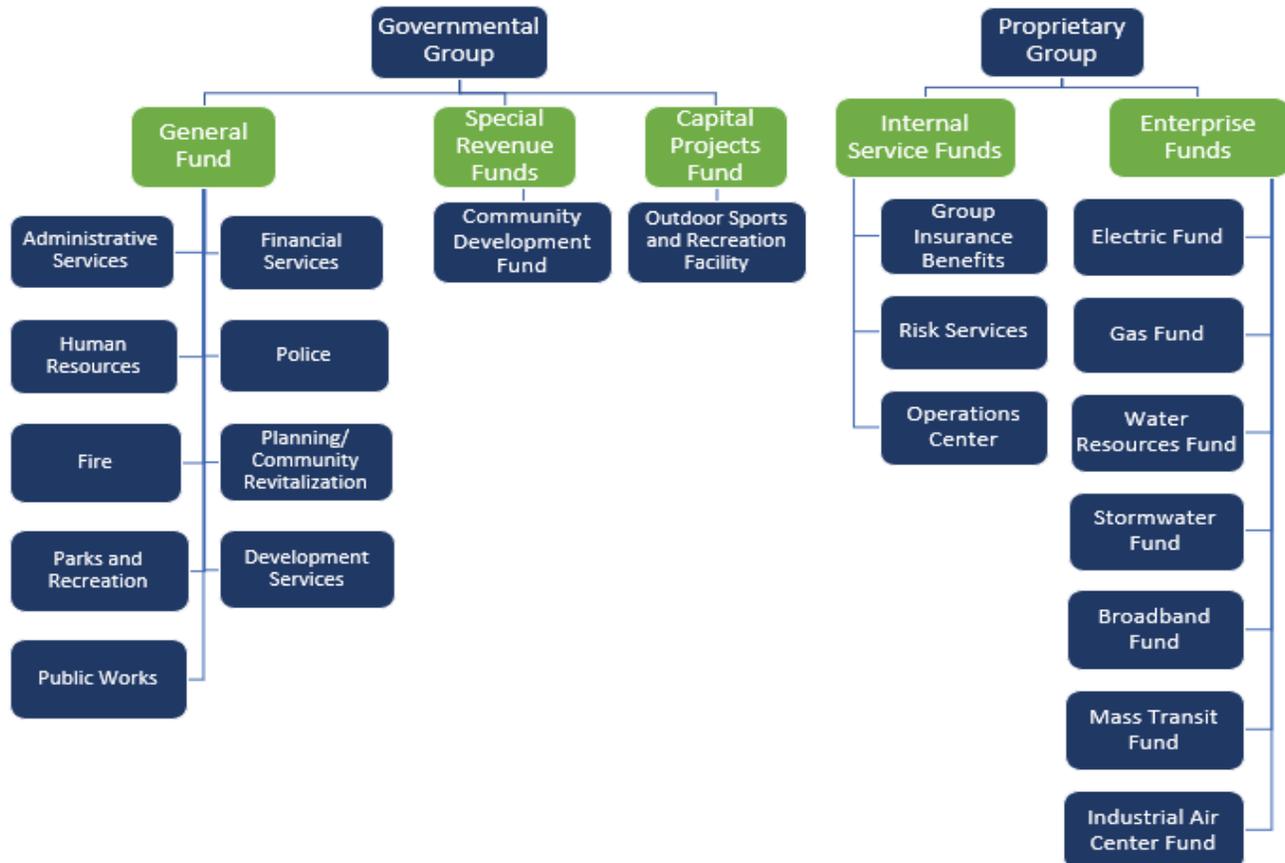
objectives, and performance indicators. The goal is intended to be a long-term continuing target of the division. The objectives are intended to define specific measurable activities that are planned for the 2024-2025 fiscal year. Performance indicators are the means of measuring service results so that we may continually evaluate our efforts from one year to the next.

Conclusion

We have tried to minimize the use of technical words and phrases in this budget, so that the information contained here is understandable to citizens with a basic knowledge of business practices and most City services.

Copies of this document are available for public viewing in the City Clerk's Office located in City Hall. It is also available on the City's webpage at www.wilsonnc.org. If something in this material is not clear, or if you have questions on the information contained in this document, we invite you to contact us for clarification.

DEPARTMENT TO FUND RELATIONSHIP



BUDGET PROCESS

The City's annual budget process provides a framework for communicating major objectives for the upcoming fiscal year and for allocating resources to achieve these objectives. The budget adoption process begins in October of each year and ends with the passage of a budget ordinance no later than June 30th.

Budget Calendar

Preparation of the budget begins in November with planning for the upcoming year's budget process by budget staff. In early December, departments submit requests for new positions and reclassifications, along with building maintenance improvements for early assessment. Departments submit their completed budget requests to the City Manager and budget staff during the latter part of January and early February. From February to April, those requests are reviewed, analyzed, and utilized by the budget team and City Manager in an effort to prepare a recommended budget.

The chart on the next page further outlines each step of the annual budget process.

Budget Adoption

The North Carolina General Statutes require the City Manager to submit a proposed budget together with a budget message to the City Council no later than June 1st of each year. The budget submitted by the City Manager may be balanced or unbalanced. Traditionally, the Manager of the City of Wilson submits a balanced budget. Another requirement of the proposed budget is the inclusion of financial plans for internal service funds and information concerning capital projects and grant projects authorized or to be authorized by project ordinances.

The City Council must adopt a balanced budget ordinance no later than July 1st, but no earlier than 10 days after the City Manager's proposed budget has been presented. A public hearing must be held before the budget ordinance is adopted. The budget is balanced when the sum of estimated revenues and appropriated fund balances is equal to appropriations. The budget ordinance sets the property tax rate for the fiscal year.

Implementation and Monitoring

Full implementation of the budget begins on July 1st of each year. The continuous monitoring of expenditures and estimated revenues throughout the year is a shared responsibility of the City Manager, Chief Financial Officer, and department heads. Budgetary control is exercised at the departmental level for the budget ordinance and at the line item level for grant and capital project ordinances.

Budget Amendment

Any time after adoption, the budget can be changed through the amendment process. Excluding two exceptions as described below, any revision of the ordinance must be approved by the City Council. First, all appropriations lapse on June 30th of each year; however, encumbrances outstanding at year-end are automatically re-budgeted in the succeeding year's budget, pursuant to Section 4.1 of the annual ordinance. Secondly, the City Manager is authorized to transfer budgeted amounts between objects of expenditures within any fund without limit. Revisions that alter the total expenditures of any fund must be approved by the City Council. No public hearing or any other type of public notice is required in order to amend the budget. The amendment must adhere to the statutory requirement for a balanced budget.

BUDGET PREPARATION TIMELINE 2024-2025

Month	Operating Budget
October	City Council reviews goals, programs, sets priorities Budget kickoff meetings and trainings are scheduled
November - February	Departments submit requested budgets to budget staff in four phases Phase I: Departments update mission, goals/initiatives, and performance indicators Phase II: Submission of new positions, reclassifications, projects, capital, IT hardware/software, and building maintenance needs Phase III: Submission of line item expenditures and priority needs justifications Phase IV: Review of rates/fees and recommendation for updates needed
February - April	City Manager and Leadership Team review preliminary budget requests and the Adopted Budget is prepared by budget staff
May	City Manager presents the recommended budget to Mayor and City Council
May - June	Work sessions and public hearings are held for citizen input
June	Budget is adopted by July 1, 2024
July	Budget is administered through June 30, 2025 City Council reviews requests and recommends funding levels for community agencies

The above chart depicts the annual budget preparation timeline. The City's budget preparation process begins in October and is completed at the time of budget in June. The adopted budget runs from July 1 through June 30. Budget administration and monitoring of the adopted budget is ongoing and spans the twelve-month budget period. In addition to oversight by the Chief Financial Officer, financial reporting is prepared monthly and shared for review and action with department heads. The monthly financial reports contain budget-to-actual results that assist departments in identifying differences between the planned financial outcomes (Budget) and the actual financial outcomes (Actual).

GUIDING FINANCIAL PRINCIPLES

Financial Policy:

Certain guidelines are followed by the City in the overall conduct of its fiscal affairs. These principles are the basis for decisions and recommendations made by management. Most of the principles are long-standing and have evolved over the years through traditions and practices that have enabled the City to attain and maintain a strong financial position. New principles or modifications to existing principles are necessary from time to time as conditions warrant. Some of the most significant financial and budgetary principles are listed below.

1. The City will strive for a property tax rate that produces revenues sufficient to offset Police and Fire services.
2. The City will charge a fee for services when appropriate.
3. It is City policy to maintain an amount of fund balance available for appropriation in the General Fund within a reasonable range of comparable cities, but no less than twenty-five percent (25%) of annual expenditures.
4. Transfers will be permitted from the utility funds to support General Fund activities after considering the operating, capital, and debt service requirements of the utility funds. It is a policy of the City to maintain the operating transfer from the Electric and Gas Funds. The amount shall not exceed the greater of three percent (3%) of each fund's gross fixed assets or five percent (5%) of gross revenue as reported in the most recently completed audited financial statements.
§ 159B-39
5. The City will set rates for utilities at a level that will allow the funds to be self-supporting.
6. The City will strive to recover 100 percent (100%) of disposal costs for household solid waste.
7. The City will make every effort to utilize fund balance to finance nonrecurring expenditures only.
8. The City will seek additional revenue sources as a means of balancing the budget without increasing the burden on the property tax.
9. The City will maintain an annexation policy within the requirements of state statutes to ensure good growth and stability in the City's assessed valuation.
10. The City will use conservative revenue estimates in budget development.
11. The utility funds will compensate (through cost allocation) the General Fund for the provision of all administrative and other support services such as: human resources, technology, accounting, payroll, purchasing, utility billing, collection, customer service, credit, etc.
12. The General Fund will compensate the utility funds for utilities, including street lights.
13. No new or expanded programs will be added without the exchange of other expenditures or the identification of an ongoing revenue source or sources to support these programs.
14. The City will strive to maintain a diversified and stable revenue structure.
15. The City will incur expenditures today that improve efficiency and reduce costs in the future.
16. The City will emphasize safety, liquidity, and yield, in that order, for investment of city funds.
17. The City will prepare a five-year Capital Improvement Plan and update it annually.
18. Debt incurred for utility fund activities will be repaid from utility fund revenues.
19. The City will not incur debt to finance operating costs.
20. The City's net debt will not exceed 2.5% of the assessed valuation of property.
21. An independent audit will be performed annually by certified public accountants.
22. The City will issue an annual comprehensive financial report in conformity with generally accepted accounting principles that meet the requirements of the Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting Program.
23. The City will maintain a system of internal controls where the costs do not outweigh the benefits.

FUND STRUCTURE

The City of Wilson's annual budget document is organized by funds. Funds are independent accounting entities with self-balancing sets of accounts in which financial transactions are recorded and segregated to carry on specific activities or attain certain objectives. The funds established by the City fall into three categories: governmental, proprietary, or fiduciary. The budget includes all funds in these categories that have appropriations for the upcoming fiscal year. No expenditures are anticipated in the Electric Rate Stabilization Fund, Gas Capital Reserve Fund, Economic Development Capital Project Fund, and the Water Resources Capital Reserve Fund.

Budgets are also included for the Downtown Development Fund and the Cemetery Fund, which are component units of the City and which require budgetary approval by City Council.

Overview of Major and Non-Major Funds

The conception of major funds, and the determination of which are major funds was established by GASB Statement 34 and replaces the combining of like funds and presenting them in total. Major Funds present the major activities of the City for the year, and may change from year to year as a result of changes in the pattern of the City's activities. The General Fund is always a Major Fund and since their revenues are derived from other City Funds. Internal Service Funds may not be considered Major Funds.

The City of Wilson has one governmental fund that is considered a Major Fund, the General Fund. All other governmental funds are considered Non-major and include the Community Development Fund, Downtown Development Fund, and a number of other Capital Project Funds. There are seven proprietary funds operated by the City, four of which are designated here by the City as Major.

Governmental Funds

The General Fund accounts for the normal recurring activities that are traditionally associated with local government and are not required to be accounted for in another fund.

Resources are provided primarily through taxes and intergovernmental revenues and expended for services such as police and fire protection, recreation, street construction and maintenance, and solid waste disposal.

Special Revenue Funds. Governmental fund type used to account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditure for specific purposes.

The Community Development Fund accounts for community development programs and housing rehabilitation loans supported mainly by U. S. Department of Housing and Urban Development block grant proceeds.

Capital Project Funds. Governmental fund type used to account for the resources used for the acquisition, construction, or renovation of major general government and utility capital facilities of the City.

The Economic Development Capital Project Fund accounts for expenditures for the purchase and/or construction of buildings for economic development purposes.

Proprietary Funds

The Electric Fund accounts for the operations of the City's electric distribution system. The fund is self-supporting through user charges and electricity sales to residential, commercial, and industrial customers.

The Gas Fund accounts for the operations of the City's natural gas system. The fund is self-supporting through natural gas sales to residential, commercial, and industrial customers.

The Water Resources Fund accounts for the operation of the City's water distribution system and the sanitary sewer system. Revenues from water sales and charges for sewer services support the normal operating costs and the debt service of the fund and partially provide for the replacement of plant and equipment.

The Broadband Fund accounts for the operation of the City's broadband services over fiber optic cable. Revenues from providing video, voice, and data services will support the normal operating costs and the debt service of the fund.

FUND STRUCTURE

The Stormwater Management Fund accounts for the operation of the City's stormwater run-off system. The fund is intended to be self-supporting through fees assessed against residential and business properties within the City.

The Mass Transit Fund accounts for the operation of the City's on-demand micro-transit public transportation service. The fund is supported with grants from other government agencies and transfers from other funds.

The Industrial Air Center Fund accounts for the operation of the municipal airport. This fund provides for the maintenance of the facilities to ensure the safety of the businesses and individuals and transient aviators. The actual flight operations are handled through a contractual arrangement with a fixed-base operator.

The Electric Rate Stabilization Fund accounts for funds accumulated to help offset future electric rate increases.

The Gas Capital Reserve Fund accounts for funds accumulated for the purpose of repairing, replacing, and building gas appurtenances for gas operating purposes.

The Water Resources Capital Reserve Fund accounts for funds accumulated to be used for the purpose of constructing, purchasing, renovating, or otherwise acquiring capital assets for water supply, production, treatment, distribution, and wastewater collection and treatment.

Internal Service Funds. Proprietary fund type may be used to report any activity that provides goods or services to other funds, department, or agencies of the primary government and its component units on a cost-reimbursement basis.

The Group Insurance Benefits Internal Service Fund accounts for the City's limited risk self-insurance for health, dental, vision, and life insurance benefits for City employees and their dependents.

The Risk Management Fund accounts for the City's self-insurance for general liability, automotive, workers' compensation, and public official insurance coverage.

The Operations Center Internal Service Fund accounts for the costs of operating and maintaining the Operations Center which is used by multiple departments of several funds.

Component Units

The Downtown Development Fund accounts for programs aimed at the economic revitalization and renovation of the City's downtown area. Revenues are provided by a transfer from other city funds, contributions from the County of Wilson, and a special downtown district property tax.

The Cemetery Fund accounts for the operations of the City's cemeteries and is supported through the sales of burial plots and other charges for services.

BUDGETARY/ACCOUNTING BASIS

Measurement Focus

The City's budgetary and accounting records utilize the current financial resources measurement focus for governmental fund types. The current financial resources measurement focus accounts for the increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets. For proprietary fund types, the measurement focus is based upon the flow of economic resources in total net assets (total assets less total liabilities) rather than just net current assets.

Basis of Accounting

Governmental funds utilize the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both *measurable* and *available*). "Measurable" means the amount of the transaction can be determined. "Available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

Proprietary funds utilize the accrual basis of accounting for financial statement reporting purposes. Under this basis, revenues are recognized in the period earned, and expenses are recognized in the period incurred.

Budgetary Accounting

Budgetary accounting is used for the management control of all funds of the City. The annual budget is adopted on the modified accrual basis of accounting and is amended as necessary to ensure efficient operation of governmental and proprietary funds. As a result of proprietary funds being accounted for and budgeted for using different bases of accounting, differences may be noted as depicted in the following paragraphs.

Proprietary financial statements include depreciation as an expense. Conversely, depreciation expense does not affect the flow of current financial resources and therefore, is not considered for budgetary purposes.

Capital outlays are not reflected in the financial statements of proprietary funds because the purchase of a capital item does not affect the fund's economic resources. However, because the budget is adopted using modified accrual for all funds, capital outlay acquisitions are treated as expenditures regardless of the fund type.

Capital leases are included in the City's annual budget at their inception at the net present value of the minimum lease payments. Any debt service requirements are also included in the budget for the year of inception as well as the budgets for subsequent years as necessary.

Generally, expenditures are recognized when the related liability is incurred. However, principal and interest on general long-term debt and vacation and sick pay are recognized as expenditures when paid.

The budget does not distinguish between encumbrances and expenditures; therefore, encumbrances are treated essentially the same as expenditures for budget purposes. Encumbrances at year-end are not considered as expenditures but are a commitment of appropriated funds to purchase an item or service. To encumber is to set aside or commit funds for future expenditures.

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 operate an efficient public electric system. Wilson benefited locally from the \$1.2 billion sale of minority interest in several power plants in 2016 that reduced NCEMPA's debt by more than 70 percent.

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 12,700 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 continues to use a \$1.2 million grant from the U.S. Economic Development Administration to expand services into the surrounding towns of Black Creek, Lucama, Saratoga and Stantonsburg. The grant, part of the CARES Act, required a \$300,000 match from the City. The U.S. Economic Development Grant is expected to be completed by September 2024.

Wilson Fire/Rescue Services has retained its designation of a Class 1 insurance rating for the City of Wilson. This rating, uncommon in smaller communities, validates that the department provides residents, visitors, and the business community with industry-leading fire protection and emergency services.

Wilson's Police Department (WPD) maintains a national accreditation from the Commission on Accreditation for Law Enforcement Agencies. WPD has been accredited since 1987, as the 2nd law enforcement agency in North Carolina and the 47th agency nationwide to achieve accredited status. There are only 5% of law enforcement agencies nationally who have received accreditation status.

The City's Inspection Department maintained their ranking for residential, commercial, and industrial construction to a 3. This moves Wilson to among the top 15% of communities for residential inspections and the top 10% for commercial inspections. The favorable rating could result in lower insurance cost for property owners.

Wilson Energy upgraded 10,500 street lights and area lights. The former mercury and sodium vapor and metal halide lamps were replaced with light-emitting diodes or LEDs. The LEDs are more energy efficient and require less maintenance. The next phase is replacement of Non-LED flood lights with LED fixtures. With current supply chain challenges, completion is expected by the end of FY 2024.



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, was a plan to establish an innovation hub in the City. The Gig East Exchange offers flexible and affordable co-working spaces with programs geared toward helping entrepreneurs establish a viable business. Renovations for the facility were funded by a \$1.1 million grant from the Golden Leaf Foundation and \$560,000 from the City. Rural Innovation Strategies supports Wilson's Gig East Exchange with on-site and

videoconference support and offers templates and written materials to support the shared environment.

The City's Parks and Recreation Department holds a national accreditation from the Commission for Accreditation of Parks and Recreation Agencies. This accreditation is held by less than 1% of all parks and recreation departments nationwide and is a valuable measure of the quality of parks operations, management, and service to the community.

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 (I-587) connecting Greenville and the Research Triangle Park.

Education

Wilson students are served by Wilson County Schools, a public-school district that encompasses twelve elementary schools, five 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 was approved for the construction of a new WAAT program at Wilson Community College's Lee Technology Center, which has been completed. 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; both the Sallie B. Howard School for the Arts and Wilson Preparatory Academy are approved as a K-12 schools. The Sallie B. Howard School was the first school in Wilson to win the National Blue-Ribbon School award since 2015. The National Blue-Ribbon Schools Program, which started in 1982, recognizes public and private elementary, middle, and high schools based on their overall academic performance in closing achievement gaps among student subgroups and affirms the hard work of students, educators, families, and communities in creating safe and welcoming schools where students

master challenging and engaging content. The National Blue-Ribbon School flag gracing an entry, or flying overhead is a widely recognized symbol of merit in teaching and learning.

The City is home to two colleges serving thousands of students of all ages and stages of their careers. Wilson Community College (WCC) serves Wilson and neighboring counties in eastern North Carolina but also attracts students from throughout the region. Founded in 1958, WCC is one of the oldest institutions in the 58-college North Carolina Community College System.

WCC offers more than 70-degree, diploma, and certificate programs, and takes great pride in training today's workforce through Continuing Education. WCC works with local businesses and industries to enhance their processes and the skills of their employees - oftentimes for free. The College also has two early colleges – Wilson Early College Academy and Wilson Academy of Applied Technology.

The number of individuals that WCC serves through classes, trainings, and seminars each year is close to 7,000. This represents anyone in high school taking college courses, traditional college students, continuing education students, those being trained on a particular skill at the workplace, and anyone participating as a client of the Small Business Center or as a seminar attendee.



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 36 graduate and undergraduate degrees, six pre-professional programs for undergraduates and six 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 2022 academic community included more than 1200 undergraduate and graduate students as well as 58 full-time faculty members. The student/faculty ratio is 13 to 1 with an average class size of 17. Barton continues to be ranked by U.S. News & World Report as one of the top ten Best Regional Colleges in the South, for its Innovation, Undergraduate Teaching, and Social Mobility. Barton has also earned a spot in the Princeton Review as Best in the Southeast. Barton currently supports more than 20 athletic teams in NCAA Division II and is part of the Conference Carolinas. Truist Stadium and a synthetic turf field, Electric Supply Company Field, are new additions to the campus and are being used by the lacrosse and soccer teams and the football program.

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, Trillium Health Resources , 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 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 intensive care unit, 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 1,000 full time, part-time and contract staff members.



The Wilson County Health Department and Trillium Health Resources 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. Trillium Health Resources, 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. Trillium Health Resources 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. In addition to the Wilson location, the group also operates facilities in Nash and Edgecombe Counties. Carolina Family Health Centers has recently received a \$5 million gift from Yield Giving. The unexpected gift will be used to further the Center's mission of increasing access to health care.

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 ECU Health 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. ECU Health System has received nearly \$900,000 from the Federal Communications Commission to purchase remote patient monitoring systems.

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 completed a \$14.8 million upgrade to the runway and taxiway system. Among recent upgrade, the airport was awarded nearly \$500,000 from the N.C. Board of Transportation to

remove an old fuel farm and upgraded it with a new computerized, self-serve fuel farm with two 8,000-gallon tanks that are open around the clock. A \$3.5 million grant from the NC Department of Transportation was used to fund the construction of 23 new T-hangers. Over the next several years, the airport will receive \$295,000 from the Infrastructure and Jobs Act.

Additionally, 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 enroute to or from major sporting events on the East Coast. The airport provides 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 which sits on 5,000 acres of land in Wake County, approximately 55 miles west of the City. RDU is home to 18 air carriers with more than 350 daily flights. The airport served more than 14.5 million people in 2023.

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 2022 Amtrak reported annual revenue of more than \$2.7 million dollars with an annual ridership of more than 46,000.

The city is also served by the Greyhound bus company and a cab company operating about 20 taxis.



The City has transitioned from a mass transit public transportation system to RIDE, an on-demand micro transit ride share service. The curb-to-curb service features smaller, handicapped accessible vehicles that are dispatched only upon request. The service offers a more efficient transportation option while having less of an impact on the environment. RIDE has received an America's Transportation Award for "Best Use of Innovation and Technology" from the Southeastern Association of State Highway and Transportation Officials. Ridership has increased an average of 1,000 customers per week from that of the former fixed-route mass transit system and plans are underway to expand the hours of operation and add

more vehicles. The City has been awarded \$2.2 million from the Community Transportation Program Grant for Capital Cost of Contracting to help with RIDE expenses.

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 merged with Atlanta-based Sun Trust to become Truist Financial Corporation, now head-quartered in Charlotte. With combined assets of \$535 billion, the new company has become the eighth-largest bank in the U.S. The bank continues to be Wilson County's largest employer with approximately 2,200 people working in various areas of the financial service industry.

A \$35 million, 95,000-square-foot office building replaced the BB&T towers that were demolished in December 2020. The property where the towers once stood is a redevelopment project in the downtown area including the new Truist building, a \$16 million, 700-space public parking deck, YMCA and Centro at Pine-Nash. Centro is a \$100 million mixed-use, residential, and retail commercial building that includes 240 residential units and ground level retail spaces. NSV Development has also announced plans to build two dozen townhomes next to the new Truist building.



In December 2023, another transformational historic downtown project was approved. The project includes a \$74 million outdoor sports and recreation facility that will be leased to the Mudcats Baseball LLC, an affiliate Minor League Baseball team of the Milwaukee Brewers. The project also includes a minimum private investment of \$212 million that includes multi-family residential units, townhomes, hotel, and retail space. The project is expected to be completed in phases with initial portions complete in early 2026 and various portions completed over time thru 2031.



Industrial Growth and Development

Manufacturing is the largest sector of the Wilson economy employing 6,976 workers. From July 2017 to July 2021, 12 new manufacturing companies located in Wilson and 11 existing industries expanded in Wilson. These companies invested \$623.9 million in real estate and equipment and created 1,410 new jobs and 4,218 indirect new jobs.

Bridgestone Americas has operated a plant in Wilson since 1974 and employs around 1,900 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. Bridgestone is in the fifth year of its 10-year, \$344 million expansion. The continued expansion will allow Bridgestone to meet market demands and invest in newer more efficient technology. Total tire production is expected to grow to 35,000 per day and sixteen new jobs will be added as the expansion is completed.

Fresenius Kabi has completed the \$286 million expansion of its facility. The company which specializes in medicines and technologies for infusion, transfusions and clinical nutrition employs 445 people.

Ajax Metal Solutions, a metal working company, purchased a 23,400 square foot building with plans to invest \$4 million and employ 20 people during the startup phase.

HandCraft Healthcare Linen & Uniform Specialist purchased shell building #7 in the Wilson Corporate Park and recently completed a \$16 million upfit of the facility. The company will employ around 150 people with an average salary between \$15 and \$18 per hour.

Three hemp facilities have located in Wilson. United Tobacco Company has invested \$2.5 million to expand its facility and will add 7 jobs for CBD oil extraction. Criticality, LLC has opened a facility to process industrial hemp and plans to invest \$17.2 million in the facility and create 88 jobs. Averix Bio LLC has opened a 200,000 square foot facility for industrial hemp research and extraction. The company is in the process of obtaining its pharmaceutical grade certification to manufacture and distribute API ingredients that are derived from industrial hemp.

Mann+Hummel Air Filtration has expanded its Wilson facility. The \$4 million investment added a clean room for micro-electronics and pharmaceutical grade products. The expansion creates 100 jobs.

ABEC Inc, a manufacturer of single-use disposable containers used in pharmaceuticals and bioscience products, is opening a manufacturing facility at the Wilson Corporate Park. The company is set to invest \$11 million in a 50,000-square-foot shell building at the park. The facility will bring 251 jobs.

Believer Meats is near completion on a 200,000-square-foot production facility in the Wilson Corporate Park. The \$123 million facility will create 100 new jobs and will be the Israel-based company's first large-scale US site for lab-grown meat.

Carolina Poultry Power Rg2 will be expanding their operations to Wilson. The company converts poultry waste into electricity. Once operational in 2024, the facility expects to produce 184 million kilowatt-hours each year that will provide power to an estimated 16,000 homes.

A new 100,400-square-foot shell building in the Wilson Corporate Park, the eighth, is complete 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.

The City and County participated in the development of the second corporate park, the Campus at 587, an 830-acre corporate park, which is located adjacent to the interchange of U.S. 264 (I-587) and N.C. 58. FedEx is completing the construction of a \$25 million, 259,000 square foot distribution center in the new corporate park. The facility is expected to bring 200 jobs and will open in 2024. Schott Parma announced in March 2024 that it will invest \$371 million in a refillable syringe manufacturing facility at this corporate park and add 401 jobs. Groundbreaking is expected by the end of 2024 and projected operations starting in 2027.



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 \$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.

Other major manufacturing employers include Collins Aerospace Systems, Smithfield Foods, Merck, Novartis, and Linamar Corporation. The largest non-manufacturing employers include Wilson County, City of Wilson, Wilson Medical Center, Wilson County Schools and Wilson Community College.

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

Wilson County is located in two Foreign Trade Zones. 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, Ulta Beauty, PetSmart, Best Buy, Five Below, Harris Teeter Grocery, Olive Garden, Sleepy's, and Panera Bread. The center will add Burlington in the summer of 2024.

New businesses continue to come to Wilson. Regional and national chains such as Royal Farms, Wawa, and 7-Eleven. New locally owned businesses include Capps Entertainment, a family gaming complex, Flip Flop Shops, Sunny Skies Pediatric Dentistry, Mikey's Diner and Say Shops, which will offer retail space for emerging new businesses. A website entitled BeLocalsaurus.com was started here in Wilson and highlights ways to support locally owned businesses.

The Heritage Corner Shopping Center is a proposed 170,000 square-foot strip that will include both restaurant and retail spaces that will front a new housing complex. It has three outparcels completed with 7-Eleven, Firestone Service Center and Culver's Restaurant. Culver's is a fast-casual eatery that specializes in burgers and custard. 1158 Place has begun its infrastructure improvements in the southwest quadrant of Raleigh Road Parkway and Airport Blvd, adjacent to Heritage Corner Shopping Center. The subdivision will include 111 single-family, detached homes and 133 townhomes.



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 is in close proximity to a top-notch educational area. Downtown revitalization now includes an 1888 era Victorian house that is serving as the City's administrative offices. Downtown Wilson includes a social district which allows for customers to buy alcoholic beverages at an approved business and then take the beverage into other participating businesses. WDDC offers a Gig in the Park concert series, which attracts thousands of people to hear a variety of bands. WDDC supports a downtown farmers' market, which opened in 2010 and now attracts hundreds of shoppers every Saturday morning throughout the late spring and summer months. The holiday season

continues to draw visitors to the downtown area to see the 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.

Whirligig Station is the largest to date redevelopment project (\$12 million) in downtown history which transformed a 64,000-square-foot former tobacco warehouse into a site that 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 plans for the Whirligig Park as a major factor in their decision to redevelop the property. Concrete pavers, a seating wall, lighting, whirligig base work, landscaping, irrigation, signage, and other accessories have all been added to supplement the park.



Pender Crossing is a \$12,000,000, 48-unit affordable workforce housing development proposed to be built along Pender Street, Nash Street, and Hines Street. It is funded by \$1,200,000 in low income tax credits and to be developed by Woda Cooper Companies, Inc. The development will be comprised of three 3-story buildings with one, two, and three-bedroom units. Amenities include a community building with multipurpose space, laundry facility, fitness center and computer room. Exterior amenities will include a playground and a covered picnic area with table and grills.

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 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 is heading. 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. The process is underway for the 2043 Comprehensive Plan development.

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 2023 Consolidated Appropriations Act awarded nearly \$16.5 million to the City of Wilson. \$3.4 million of that amount is being used to repair or replace some of the City's aging sewer collection lines.

The City of Wilson participates in the EPA Brownfields Revolving Loan Fund (RLF) Program, which aids in the redevelopment of property that is abandoned, idle, or underused with actual or perceived environmental contamination. These funds including a recent EPA grant of \$500,000 to support additional cleanup activities for petroleum and other hazardous substances. When loans are repaid, the loan amount is returned into the fund and loaned out to other borrowers, providing an ongoing source of capital to Wilson.

Work has been completed on the US 301 corridor revitalization project 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, and as well as an agreement for the City to perform some of the work, which 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. The City was awarded \$1.5 million in federal aid to help in the revitalization of Wilson along the 301 corridor.

City Council purchased the former Wilson Mall using funds from the American Rescue Plan. The City is working on plans to redevelop the 45-acre site; part of which will be used for a new Hominy Swamp Stormwater Park. Wilson will receive over \$6 million due to a BRIC grant funded by FEMA to develop a regional flood mitigation area.

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, instructional, and various arts and crafts activities. The two larger centers have swimming facilities. \$1.9 million in upgrades is planned for the Reid Street Community Center. The planned upgrades include a new pool deck, a shade structure, two new outdoor basketball courts with a shelter in the middle, a hard-surface walking track, two new playgrounds, and new fencing around the current athletic field.



In the last decade, tourism spending in Wilson County has increased by nearly 58% to an all-time high of more than \$132 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. Since 2005, the J. Burt Gillette Athletic Complex has brought in approximately \$44 million tourism dollars. On average, the yearly amount of tourism dollars generated by the complex is about \$4.2 million. 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 complex is also home to the Truist 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. A \$276,500



memorial donation from the family of Cannon Hinnant was used to fund a complete renovation of the playground, which included new shade sails, artificial turf, picnic tables, umbrellas, and a slider equipped to hold a wheelchair. Thanks to an additional \$100,000 donation from the family, construction has begun at the new Miracle Field, which will be specifically suited to provide children with intellectual and physical disabilities a place to play baseball. The Miracle Field will begin play this fall and a future All-Children's Splash Pad, which is being funded by a \$412,109 PARTF grant from the North Carolina Department of Natural and Cultural Resources and a City match of \$300,000, will be added alongside the playground and Miracle Field in 2024.

Construction is underway on a pickleball complex. The \$4.2 million facility will have eight covered pickleball courts, sixteen open-air pickleball courts, a shelter, bathrooms, office,

walking trail and concession stand. Other additions include areas for shuffleboard, bocce, horseshoes, and croquet. The facility will be the first of its kind in the state and is expected to draw players and tournaments from across the area.

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 28 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 Greater Wilson Rotary Park features outdoor pickle ball courts with three courts for the public to enjoy. It also has two multi-purpose sport fields. Additionally, the park includes an ADA accessible picnic shelter that can accommodate up to 40 people and has an ADA accessible ½ mile lighted trail that surrounds the park.

Work is completed on the first phase of the Hominy Creek Greenway, Wilson's first significant greenway. Flooding from Hurricane Matthew required the redesign of the pump station and the relocation of a recreation area. Improvements at Wiggins Mill include a boat ramp and docks, a shelter, walking trail, fishing dock, and parking lot which is currently ongoing. Wilson has received a \$950,000 grant from RAISE, Rebuild American Infrastructure with Sustainability and Equity, to conduct a feasibility and design plan to continue the greenway for nearly 4 miles along NC 42 to US 301. The City of Wilson will use more than \$7 million from The Consolidated Appropriations Act of 2023 to develop flood control along the Hominy Creek Swamp which currently does not have a stormwater collection system.



A new 2-mile walking trail around Lake Wilson with a bridge connecting the two sides of the lake, additional paved parking, and bathroom facilities are now complete. The trail and bridge, which cost almost \$263,000, was funded in part by a \$50,000 grant from the Merck Foundation. Wilson was awarded \$1,150,000 to continue improvements of Lake Wilson from the 2023 Appropriations Act.

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

Fleming Stadium, a historic baseball stadium, which once hosted baseball greats such as Ted Williams, Richie Ashburn, and Carl Yastrzemski, 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.

In late 2023, City Council approved the construction of an Outdoor Sports and Recreation Facility scheduled to open in April 2026. The new stadium will become the official home of the Mudcats Baseball LLC. The stadium will have 3,500 fixed seats and standing room only positions resulting in total capacity of 4,500. The venue will include ballpark club and banquet facilities for 250 guests, 10-12 suites, kid's play area, and variety of group sales and gathering areas. In addition to Minor League baseball games, the facility will support outdoor concerts, other sporting events, festivals and community events. Stadium construction starts in 2024 with opening day in 2026.

Wilson Arts occupies a \$2.1 million renovated 20,000 square-foot space that houses art galleries, performing arts studios, and other programs. Wilson City Council matched a \$500,000 BB&T pledge to go along with \$600,000 that was set aside for Wilson Arts. Additional funding came from individual donors and grants from the Blue Bell Foundation and the Robert P. Holding Foundation. The new space houses a 5,000 square-foot exhibition area, a gift shop, spaces for classes, and a catering kitchen. 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. Wilson Arts received a \$150,000 grant from NEA as part of the American Rescue Plan. The money will be distributed in the community to eligible recipients to fund operations, marketing, and promotional efforts.



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 and surrounding streets. 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. \$500,000 from the Consolidated Appropriations Act will be used to add a community room and additional museum space.



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. The group works on about 50 projects per year while donating more than 5,000 hours to community service. This group of more than 100 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, charter, early college academies, and home schooled. WYC has received state level awards, 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 and the NC Whirligig Festival.

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 has become an important cultural attraction for visitors on both a statewide and national level.

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, 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.

COMMUNITY FACTS AND STATISTICS

Miscellaneous Statistical Information

(Information as of June 30, 2023)

(*As of February 2024)

Year Established

Wilson	1849
Wilson County	1855

Size (square miles)

Wilson	32.0
Wilson County	373.0

Climate per US Climate Data

Average Annual High Temperature	72.0F
Average Annual Low Temperature	50.0F
Average Annual Rainfall (inches)	47.04
Average Annual Snowfall (inches)	1.0

Police Protection

Number of Stations	1
Number of Substations	6
Number of Police Personnel (Sworn)*	126

Fire Protection

Number of Stations	5
Number of Fire Personnel (Sworn)*	93

ISO Rating	1
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Culture & Recreation

Parks	28
Park Acreage	454
Libraries	1

Other Recreational Facilities

Wedgewood Public Golf Course	187 acres
Recreational reservoirs (number)	4
Recreational reservoirs (water acreage)	3,000

Street

Miles of Streets	235
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Electric

Number of Consumers	36,657
Average Daily Usage	3,436,355 KWH
Miles of Distribution Lines*	1,367

Gas

Number of Consumers	13,679
Average Daily Usage	4,016,881 cu. ft.
Miles of Distribution Lines*	411

Water

Number of Consumers	23,102
Average Daily Usage	8.06 MGD
Miles of Distribution Lines*	414

Sewer

Average Daily Flow	7.80 MGD
Miles of Distribution Lines*	360

Sanitation

Annual Refuse Collected	30,490 tons
Annual Recyclables Collected	10,283 tons
Yard waste/leaf collection	14,269 tons

Public Transportation

On demand rideshare service operating Monday through Saturday	26 minivans
Ridership	156,887

Broadband

Number of Consumers	20,769
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Stormwater Management

Miles of drainage cleaned	5.72
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COMMUNITY FACTS AND STATISTICS

Demographic Information

(Information is based on U.S. Census Bureau, Department of Commerce; City of Wilson,
Wilson Economic Development Council
(Unless otherwise indicated)

Population (2022 US Census Estimates)

City of Wilson	47,606
Wilson County	78,449

Median Household Income (2022 projection by US Census)

\$46,891

Housing Occupancy (2022 projection by US Census)

Number

Total Housing Units	36,952
Homeownership Rate	59.5%

Age (2022 projection by NC Dept. of Commerce)

Percent

Under 18	22.4
18-24	8.5
25-54	38.1
55-64	12.5
Over 65 years	18.5

Education Attainment (2022 US Census Estimates)

Percent

High School Graduate or Equivalency	83.4
Bachelor's Degree or Higher	22.1

Race (2022 US Census Estimates)

Percent

White/Caucasian	36.4
Black/African-American	49.7
Asian	1.1
Hispanic	12.1

Sex (2022 US Census Estimates)

Percent

Female	53.6
Male	46.4



COMMUNITY FACTS AND STATISTICS

Economic Information

Tax Rates

Tax Valuation – 2024-2025 (est.) - City \$6,209,345,180

2024-2025 Tax Rate/\$100 Valuation

City .525
County .73 (prior year rate)

Wilson County Employment by Industry (2022)

Sector

Construction	3,099
Manufacturing	7,202
Wholesale Trade	1,544
Retail Trade	4,028
Transportation and Warehousing	950
Information	169
Finance and Insurance	1,822
Real Estate, Rental, Leasing	305
Professional and Technical Services	929
Administrative and Waste Services	1,700
Educational Services	2,219
Health Care and Social Assistance	4,465
Arts, Entertainment, and Recreation	249
Accommodation and Food Services	3,166
Other Services (Ex. Public Administration)	777
Public Administration	2,193

Source: Department of Commerce – Website

Major Employers in Wilson City

Name of Business	Employment Range	Business Type
Truist (formerly BB&T)	2,200	Financial Activities
Wilson County Schools	1,500	Education
County of Wilson	986	Public Administration
Collins (formerly UTC) Aerospace Systems	984	Manufacturing
NC Dept. of Health & Human Resources	917	Public Administration
Wilson Medical Center	900	Health Care
City of Wilson	760	Public Administration
Smithfield Packaged Meats Corp.	670	Manufacturing
Novartis (formerly Sandoz)	462	Manufacturing
Fresenius Kabi	345	Manufacturing

Source: Wilson Economic Development Council, Wilson Times, and Employer Reporting. Reports may include full-time, part-time, contract and seasonal employment numbers, which may vary.

Council Goals

WILSON CITY COUNCIL VISION

We will strive for a better quality of life for our diverse citizenship, young and old, by preserving, fostering, and encouraging a participatory local government based upon community coalitions for planned growth, better and safer neighborhoods, economic prosperity, and recreational opportunities for all.

We recognize that the Council must promote and commit to its vision.

WILSON COUNCIL GOALS AND KEY INITIATIVES

To meet the vision, the 2025 budget focuses on achievement of the seven goals established by the Wilson City Council. Those seven goal areas are:

- Building a Better Wilson
- Economic Development
- Infrastructure
- Homes and Neighborhoods
- Downtown
- Recreation and Parks
- Community Involvement

For each of these seven goal areas, Council has identified key initiatives that will advance the achievement of these goals. These strategic priorities are outlined in the departmental sections of the budget. Many of these initiatives cross department lines and require collaborative efforts by multiple departments to ensure the success of these initiatives.

In addition to the initiatives, each department has created individual goals and objectives that will provide city residents and elected officials with information regarding quantity, quality, and efficiency of the services they deliver. These performance indicators are presented in each respective department's section of the budget, along with measurement data, if available.

I. Building A Better Wilson

1. We will support and encourage a wide array of recreational, cultural, and educational activities for citizens of all ages.
2. We will help to educate and inform our citizenry about our collective heritage and its contribution to our contemporary society.
3. We will work to enhance and support the ability of families in our community to provide nurturing environments in which people of all ages thrive and achieve their full potential.
4. In order to make sound policy decisions that enjoy the support of the whole community, it is essential that the needs and views of our entire population be solicited and understood.
5. The City will be a catalyst for improved social, economic, and educational opportunities for all citizens, regardless of race. The City government will serve as a model in this regard.
6. We will endeavor to create a connected community in order to assure that all of our citizens have the opportunity to use electronic technology to enhance their personal lives and their economic well-being.

WILSON COUNCIL GOALS AND KEY INITIATIVES (continued)

II. Economic Development

1. We will seek to create a broad range of quality work opportunities that support a local economy and pay a "living wage".
2. We encourage employers to be good corporate citizens, and foster a climate of social equity.
3. We will support compatible economic development that is high quality, appropriately scaled, aesthetically pleasing, environmentally sound, and consistent with the unique character of the city.
4. We will support a diverse economy that is not overly dependent upon any one business or service sector.
5. We will work closely with regional organizations to find suitable sites and opportunities for compatible development.
6. We will support and strengthen our existing businesses.
7. We will support initiatives to increase commercial, retail, and residential growth opportunities in our commercial corridors.
8. We will support the Economic Development Council Strategic Plan that was developed from community input.

III. Infrastructure

1. We will provide well-maintained, state-of-the-art public infrastructure, and use municipal resources to help catalyze private sector investment.
2. New development must include reasonable and viable transportation plans.
3. We will ensure that our transportation plans and initiatives, whether pedestrian, bicycle, auto, transit, rail, or air, are designed to enhance the economic opportunity and the quality of life in the City.
4. We will use proactive, clear, well-communicated policies to uphold our goals for water and environmental quality.

IV. Homes and Neighborhoods

1. We will support compatible development that enhances neighborhoods and preserves their integrity and character.
2. We will continue to support our Community Development activities and other creative strategies to help homebuyers acquire affordable, owner-occupied housing that is consistent with existing neighborhood character.
3. We will support owner-occupied residential housing in established neighborhoods that raise the overall quality of life of the neighborhood.
4. We will support initiatives that promote conversion of single-family rental structures to home ownership.
5. We recognize the importance of protecting our historic resources as a means of maintaining the community's character.
6. New development will largely pay its own way to minimize negative impact on city taxpayers.
7. We will seek to reduce dilapidated and abandoned housing by encouraging improvements and re-use or demolition.

WILSON COUNCIL GOALS AND KEY INITIATIVES (concluded)

V. Downtown

1. We recognize the importance of a revitalized downtown as a symbol of community economic health, local quality of life, pride, and community history; all factors in industrial, commercial, and professional recruitment.
2. As a means of enhancing appearance, making improvements to water and sewer infrastructure, and installing underground utility infrastructure, we will continue the Streetscape program.
3. We will enhance and promote a friendly and safe atmosphere for downtown.
4. We will support the Wilson Downtown Development Corporation's initiatives:
 - Establish a theme centered on Arts and Cultural amenities
 - Increase commercial use and owner-initiated structural improvement through the Incentive Grant Programs.

VI. Recreation and Parks

1. We will strengthen our role as the cultural center of Wilson County by enhancing facilities, activities, and partnerships that create new opportunities.
2. We will take a greater role in maintaining open space with the community. This is a vital resource in community health.
3. We will support the enhancement of existing trails and develop new walkways, to better connect our neighborhoods and improve accessibility throughout the city.
4. We will be responsive in providing diverse cultural, recreational, and athletic activities appropriate for our population and will facilitate neighborhood access to these activities.
5. We will enhance our commitment to provide quality public recreation for future generations with the development of the J. Burt Gillette Athletic Complex.

VII. Community Involvement

1. We will ensure our customer services and interactions are guided by the City government values of quality, responsiveness, fairness, creativity, dignity, empowerment, communications, and integrity.
2. We will empower all members of the community to be active participants in shaping the decisions that affect us all.
3. We acknowledge the role of government as a catalyst and a partner that builds and supports constructive change.
4. The City will give residents sufficient time and opportunity to provide input in the decision making process.
5. We will assure that the public has convenient access to all available information necessary to participate in the democratic process.
6. We pledge to actively solicit input from residents as well as civic, business, and professional organizations.
7. We will seek to appoint representative to boards and commissions that represent the diversity of our community.
8. We will aid our children in developing a sense of pride in their history, culture, schools, community, and ultimately, in themselves.
9. We will foster opportunities for artistic, cultural, and educational enrichment through partnerships with colleges, museums, libraries, community organizations, and government agencies.
10. We will encourage cultural and ethnic events and programs that celebrate the history and contributions of these various groups to our community.

Budget Summaries

ALL FUNDS RECOGNIZED IN BUDGET ORDINANCE

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
GOVERNMENTAL FUND					
General Fund					
Property Taxes	\$ 23,686,419	\$ 24,694,122	\$ 24,248,590	\$ 24,248,590	\$ 29,174,850
Motor Vehicle Property Taxes	2,685,623	2,776,106	2,680,840	2,680,840	2,630,850
Other Taxes	12,458,986	12,923,586	11,403,000	11,403,000	12,201,500
Intergovernmental	7,032,748	7,267,051	6,682,220	6,944,870	6,970,500
Sales/Charges for Services	7,386,356	7,956,206	8,080,050	8,595,050	8,473,850
Licenses, Permits, Etc.	1,796,396	1,780,229	1,528,350	1,588,350	1,574,700
Assessments	97,324	121,925	64,450	144,450	67,710
Miscellaneous Income	641,807	446,113	45,000	217,750	4,940,500
Investment Income	(172,181)	855,467	125,000	125,000	250,000
Proceeds from Debt Issuance	2,240,000	686,200	2,165,000	2,165,000	-
Interfund Transfers	3,468,010	9,627,520	4,928,680	5,435,340	3,834,930
Total Revenues	<u>\$ 61,321,488</u>	<u>\$ 69,134,525</u>	<u>\$ 61,951,180</u>	<u>\$ 63,548,240</u>	<u>\$ 70,119,390</u>
Total Expenditures	<u>\$ 59,301,248</u>	<u>\$ 67,144,257</u>	<u>\$ 65,383,190</u>	<u>\$ 69,456,855</u>	<u>\$ 70,119,390</u>
Revenues over/(under) expenditures	\$ 2,020,240	\$ 1,990,268	\$ (3,432,010)	\$ (5,908,615)	\$ -
PROPRIETARY FUNDS					
Electric Fund					
Intergovernmental	\$ 38,516	\$ -	\$ -	\$ -	\$ -
Sales/Charges for Services	125,017,191	122,072,667	124,551,710	124,551,710	127,825,560
Miscellaneous Income	1,495,925	1,186,572	502,500	502,500	505,940
Proceeds from Debt Issuance	-	3,171,750	650,000	2,913,000	-
Investment Income	(209,081)	1,217,512	-	-	400,000
Interfund Transfers	-	425,990	-	-	-
Total Revenues	<u>\$ 126,342,551</u>	<u>\$ 128,074,491</u>	<u>\$ 125,704,210</u>	<u>\$ 127,967,210</u>	<u>\$ 128,731,500</u>
Total Expenditures	<u>\$ 125,636,730</u>	<u>\$ 125,228,336</u>	<u>\$ 126,204,210</u>	<u>\$ 134,859,117</u>	<u>\$ 129,231,500</u>
Revenues over/(under) expenditures	\$ 705,821	\$ 2,846,155	\$ (500,000)	\$ (6,891,907)	\$ (500,000)
Gas Fund					
Sales/Charges for Services	\$ 20,916,936	\$ 22,502,667	\$ 23,064,550	\$ 23,064,550	\$ 21,022,000
Miscellaneous Income	55,901	66,176	8,000	8,000	5,000
Investment Income	(54,287)	296,475	-	-	-
Interfund Loan Repayment	234,545	234,545	-	-	-
Total Revenues	<u>\$ 21,153,095</u>	<u>\$ 23,099,863</u>	<u>\$ 23,072,550</u>	<u>\$ 23,072,550</u>	<u>\$ 21,027,000</u>
Total Expenditures	<u>\$ 20,610,397</u>	<u>\$ 21,623,833</u>	<u>\$ 23,072,550</u>	<u>\$ 25,993,246</u>	<u>\$ 21,027,000</u>
Revenues over/(under) expenditures	\$ 542,698	\$ 1,476,030	\$ -	\$ (2,920,696)	\$ -
Water Resources Fund					
Intergovernmental	\$ 5,633	\$ 15,420	\$ -	\$ 400,000	\$ -
Sales/Charges for Services	28,785,716	29,488,627	29,486,580	29,486,580	28,107,500
Miscellaneous Income	1,088,698	1,155,933	950,000	950,000	895,000
Investment Income	(189,317)	515,373	-	-	-
Interfund Transfers	4,339,035	32,060	-	-	-
Total Revenues	<u>\$ 34,029,765</u>	<u>\$ 31,207,413</u>	<u>\$ 30,436,580</u>	<u>\$ 30,836,580</u>	<u>\$ 29,002,500</u>
Total Expenditures	<u>\$ 25,923,101</u>	<u>\$ 27,485,799</u>	<u>\$ 30,436,580</u>	<u>\$ 33,695,293</u>	<u>\$ 29,002,500</u>
Revenues over/(under) expenditures	\$ 8,106,664	\$ 3,721,614	\$ -	\$ (2,858,713)	\$ -

ALL FUNDS RECOGNIZED IN BUDGET ORDINANCE

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Broadband Fund					
Intergovernmental	\$ 1,036	\$ -	\$ -	\$ -	\$ -
Sales/Charges for Services	18,057,546	17,880,798	17,458,080	17,458,080	17,954,560
Miscellaneous Income	643,150	501,080	369,640	369,640	267,250
Investment Income	(4,509)	81,980	-	-	-
Total Revenues	<u>\$ 18,697,223</u>	<u>\$ 18,463,858</u>	<u>\$ 17,827,720</u>	<u>\$ 17,827,720</u>	<u>\$ 18,221,810</u>
Total Expenditures	<u>\$ 18,820,839</u>	<u>\$ 17,262,343</u>	<u>\$ 17,827,720</u>	<u>\$ 17,841,578</u>	<u>\$ 18,221,810</u>
Revenues over/(under) expenditures	\$ (123,616)	\$ 1,201,515	\$ -	\$ (13,858)	\$ -
Mass Transit Fund					
Intergovernmental	\$ 1,575,351	\$ 1,393,979	\$ 397,810	\$ 1,144,010	\$ 996,610
Licenses, Permits, Etc.	188,477	188,657	175,000	175,000	175,000
Sales/Charges for Services	3,255	-	-	-	-
Miscellaneous Income	7,473	6,482	5,270	5,270	5,230
Investment Income	(4,721)	46,736	-	-	-
Interfund Transfers	312,500	1,312,500	1,636,490	1,350,560	1,032,500
Total Revenues	<u>\$ 2,082,335</u>	<u>\$ 2,948,354</u>	<u>\$ 2,214,570</u>	<u>\$ 2,674,840</u>	<u>\$ 2,209,340</u>
Total Expenditures	<u>\$ 2,022,634</u>	<u>\$ 2,526,049</u>	<u>\$ 2,548,570</u>	<u>\$ 2,781,591</u>	<u>\$ 2,789,840</u>
Revenues over/(under) expenditures	\$ 59,701	\$ 422,305	\$ (334,000)	\$ (106,751)	\$ (580,500)
Industrial Air Center Fund					
Sales/Charges for Services	\$ 36,195	\$ 42,118	\$ 39,110	\$ 39,110	\$ 39,320
Miscellaneous Income	2,000	615	-	-	-
Investment Income	(2,242)	18,886	-	-	10,000
Interfund Transfers	54,880	54,880	54,880	54,880	100,000
Total Revenues	<u>\$ 90,833</u>	<u>\$ 116,499</u>	<u>\$ 93,990</u>	<u>\$ 93,990</u>	<u>\$ 149,320</u>
Total Expenditures	<u>\$ 108,377</u>	<u>\$ 146,692</u>	<u>\$ 188,580</u>	<u>\$ 353,760</u>	<u>\$ 191,200</u>
Revenues over/(under) expenditures	\$ (17,544)	\$ (30,193)	\$ (94,590)	\$ (259,770)	\$ (41,880)
Stormwater Management Fund					
Intergovernmental	\$ 28,326	\$ 63,492	\$ -	\$ 400,000	\$ -
Sales/Charges for Services	5,325,340	5,331,674	5,355,000	5,355,000	5,389,240
Miscellaneous Income	38,652	36,179	12,380	12,380	10,000
Investment Income	(32,542)	208,902	-	-	-
Proceeds from Debt Issuance	-	224,600	-	-	-
Interfund Transfers	-	84,884	-	-	-
Interfund Loan Repayment	963	4,649	2,700	2,700	760
Total Revenues	<u>\$ 5,360,739</u>	<u>\$ 5,954,380</u>	<u>\$ 5,370,080</u>	<u>\$ 5,770,080</u>	<u>\$ 5,400,000</u>
Total Expenditures	<u>\$ 4,051,332</u>	<u>\$ 4,178,803</u>	<u>\$ 5,370,080</u>	<u>\$ 7,145,768</u>	<u>\$ 5,400,000</u>
Revenues over/(under) expenditures	\$ 1,309,407	\$ 1,775,577	\$ -	\$ (1,375,688)	\$ -

ALL FUNDS RECOGNIZED IN BUDGET ORDINANCE

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Water Resources Capital Reserve Fund					
Interfund Transfers	\$ 305,830	\$ 1,019,990	\$ -	\$ 989,210	\$ -
Investment Income	(2,963)	99,536	-	66,280	-
Total Revenues	<u>\$ 302,867</u>	<u>\$ 1,119,526</u>	<u>\$ -</u>	<u>\$ 1,055,490</u>	<u>\$ -</u>
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,055,490</u>	<u>\$ -</u>
Revenues over/(under) expenditures	\$ 302,867	\$ 1,119,526	\$ -	\$ -	\$ -
Gas Capital Reserve Fund					
Interfund Transfers	\$ -	\$ 1,200,000	\$ -	\$ -	\$ -
Total Revenues	<u>\$ -</u>	<u>\$ 1,200,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Revenues over/(under) expenditures	\$ -	\$ 1,200,000	\$ -	\$ -	\$ -
SPECIAL REVENUE FUND					
Community Development Fund					
Miscellaneous Income	\$ 2,670	\$ 1,512	\$ 6,500	\$ 6,500	\$ 6,500
Investment Income	6,555	(1,501)	-	-	-
Interfund Transfers	-	124,040	123,720	123,720	123,720
Total Revenues	<u>\$ 9,225</u>	<u>\$ 124,051</u>	<u>\$ 130,220</u>	<u>\$ 130,220</u>	<u>\$ 130,220</u>
Total Expenditures	<u>\$ 56,614</u>	<u>\$ 52,605</u>	<u>\$ 130,220</u>	<u>\$ 157,445</u>	<u>\$ 130,220</u>
Revenues over/(under) expenditures	\$ (47,389)	\$ 71,446	\$ -	\$ (27,225)	\$ -
COMPONENT UNITS					
Downtown Development Corporation					
Property Taxes	\$ 75,586	\$ 67,792	\$ 64,470	\$ 64,470	\$ 134,000
Motor Vehicle Property Taxes	3,663	3,411	3,410	3,410	3,550
Intergovernmental	15,750	15,750	15,750	15,750	15,750
Miscellaneous Income	7,265	30,213	5,500	5,500	12,500
Investment Income	325	9,253	-	-	5,000
Interfund Transfers	260,000	420,890	481,970	866,970	347,410
Total Revenues	<u>\$ 362,589</u>	<u>\$ 547,309</u>	<u>\$ 571,100</u>	<u>\$ 956,100</u>	<u>\$ 518,210</u>
Total Expenditures	<u>\$ 361,585</u>	<u>\$ 515,205</u>	<u>\$ 571,100</u>	<u>\$ 965,335</u>	<u>\$ 518,210</u>
Revenues over/(under) expenditures	\$ 1,004	\$ 32,104	\$ -	\$ (9,235)	\$ -
Wilson Cemetery Commission					
Sales/Charges for Services	\$ 710,735	\$ 493,725	\$ 610,660	\$ 735,740	\$ 670,500
Miscellaneous Income	22,615	66,005	21,130	21,130	20,000
Investment Income	(2,381)	17,725	-	-	-
Interfund Transfers	-	160,000	-	-	-
Total Revenues	<u>\$ 730,969</u>	<u>\$ 737,455</u>	<u>\$ 631,790</u>	<u>\$ 756,870</u>	<u>\$ 690,500</u>
Total Expenditures	<u>\$ 676,275</u>	<u>\$ 889,958</u>	<u>\$ 631,790</u>	<u>\$ 786,365</u>	<u>\$ 690,500</u>
Revenues over/(under) expenditures	\$ 54,694	\$ (152,503)	\$ -	\$ (29,495)	\$ -

ALL FUNDS RECOGNIZED IN INTERNAL SERVICE FUNDS SPENDING PLANS

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
INTERNAL SERVICE FUNDS					
Operations Center Fund					
Sales/Charges for Services	\$ 1,058,896	\$ 611,635	\$ 430,350	\$ 430,350	\$ 443,710
Investment Income	(6,603)	1,662	-	-	-
Total Revenues	<u>\$ 1,052,293</u>	<u>\$ 613,297</u>	<u>\$ 430,350</u>	<u>\$ 430,350</u>	<u>\$ 443,710</u>
Total Expenditures	<u>\$ 721,234</u>	<u>\$ 283,682</u>	<u>\$ 430,350</u>	<u>\$ 430,350</u>	<u>\$ 443,710</u>
Revenues over/(under) expenditures	\$ 331,059	\$ 329,615	\$ -	\$ -	\$ -
Risk Management Fund					
Sales/Charges for Services	\$ 3,392,880	\$ 3,456,860	\$ 3,591,880	\$ 3,591,880	\$ 3,688,300
Miscellaneous Income	61,422	55,710	-	-	-
Investment Income	(43,591)	19,452	-	-	-
Total Revenues	<u>\$ 3,410,711</u>	<u>\$ 3,532,022</u>	<u>\$ 3,591,880</u>	<u>\$ 3,591,880</u>	<u>\$ 3,688,300</u>
Total Expenditures	<u>\$ 2,100,067</u>	<u>\$ 2,798,339</u>	<u>\$ 3,591,880</u>	<u>\$ 3,596,752</u>	<u>\$ 3,688,300</u>
Revenues over/(under) expenditures	\$ 1,310,644	\$ 733,683	\$ -	\$ (4,872)	\$ -
Group Insurance Benefits Fund					
Sales/Charges for Services	\$ 13,875,798	\$ 13,842,804	\$ 15,500,800	\$ 15,500,800	\$ 15,394,750
Miscellaneous Income	550	31,805	-	-	-
Investment Income	(37,987)	20,379	-	-	-
Total Revenues	<u>\$ 13,838,361</u>	<u>\$ 13,894,988</u>	<u>\$ 15,500,800</u>	<u>\$ 15,500,800</u>	<u>\$ 15,394,750</u>
Total Expenditures	<u>\$ 13,752,547</u>	<u>\$ 13,462,004</u>	<u>\$ 15,500,800</u>	<u>\$ 15,509,370</u>	<u>\$ 15,394,750</u>
Revenues over/(under) expenditures	\$ 85,814	\$ 432,984	\$ -	\$ (8,570)	\$ -

BUDGET SUMMARY - ALL FUNDS - 2024-2025

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
<u>Funding Sources</u>					
Property Taxes	\$ 23,762,005	\$ 24,761,914	\$ 24,313,060	\$ 24,313,060	\$ 29,308,850
Motor Vehicle Property Taxes	2,689,286	2,779,517	2,684,250	2,684,250	2,634,400
Other Taxes	12,458,986	12,923,586	11,403,000	11,403,000	12,201,500
Intergovernmental	8,697,360	8,755,692	7,095,780	8,904,630	7,982,860
Sales/Charges for Services	224,566,844	223,679,781	228,168,770	228,808,850	229,009,290
Licenses, Permits, Etc.	1,984,873	1,968,886	1,703,350	1,763,350	1,749,700
Assessments	97,324	121,925	64,450	144,450	67,710
Investment Income	(769,579)	3,520,530	237,693	271,280	665,000
Miscellaneous Income	4,068,128	3,584,395	1,925,920	2,098,670	6,667,920
Proceeds from Debt Issuance	2,240,000	4,082,550	2,815,000	5,078,000	-
Interfund Loan Repayment	235,508	239,194	2,700	2,700	760
Interfund Transfers	8,740,255	14,377,870	7,225,740	8,820,680	5,438,560
Total Revenues and Other Financing Sources	288,770,990	300,795,840	287,639,713	294,292,920	295,726,550
Beginning Fund Balance Available	94,950,181	105,228,378	120,739,421	120,739,421	123,023,700
Non-budgetary Increase/(Decrease)	(4,349,813)	(1,686,892)	-	-	-
Total Available Resources	\$ 379,371,358	\$ 404,337,326	\$ 408,379,134	\$ 415,032,341	\$ 418,750,250
<u>Expenditures</u>					
Administrative Services	5,016,320	5,273,375	5,328,710	5,687,844	5,814,800
Financial Services	1,334,289	1,419,499	1,540,630	1,592,789	1,633,140
Information Technology Services	340,600	340,600	349,120	349,120	401,300
Human Resources	377,400	388,004	447,020	521,300	474,660
Police	15,023,819	16,082,148	17,602,390	17,831,828	18,402,840
Fire	11,524,872	10,175,585	12,822,290	12,634,018	11,295,940
Planning and Community Revitalization	2,105,501	2,174,562	2,633,920	3,087,844	2,247,170
Development Services	2,006,813	2,369,913	2,065,980	2,746,724	2,456,490
Parks and Recreation	5,809,483	6,814,323	6,520,780	7,170,535	6,720,290
Public Works	14,294,695	14,802,627	14,606,840	15,995,749	15,760,540
Wilson Energy	133,578,934	137,696,430	137,948,570	147,116,502	140,479,110
Water Resources	19,642,822	21,625,187	26,709,450	26,978,953	27,050,990
Broadband	13,341,135	13,694,786	16,680,310	16,694,168	17,184,050
Stormwater	3,336,332	4,171,865	4,938,480	5,318,958	5,321,170
Wilson Cemetery Commission	676,275	889,958	631,790	786,365	690,500
Risk Management & Group Insurance					
Benefits	15,852,614	16,260,343	19,092,680	19,106,122	19,083,050
Contributions to Other Agencies	2,544,095	2,179,975	2,893,180	5,300,851	2,675,390
Transfers to Other Funds	15,273,270	17,711,728	10,067,820	15,300,320	6,844,560
Debt Service	11,828,203	9,287,803	7,418,280	7,561,900	11,627,630
Interfund Loan Repayment	235,508	239,194	253,550	253,550	235,310
Contingency	-	-	1,335,830	1,537,385	450,000
Total Expenditures and Other Financing Uses	274,142,980	283,597,905	291,887,620	313,572,825	296,848,930
Encumbrances Reappropriated	-	-	-	(10,439,387)	-
Ending Fund Balance Available	105,228,378	120,739,421	116,491,514	111,898,903	121,901,320
Total Fund Commitments and Fund Balance	\$ 379,371,358	\$ 404,337,326	\$ 408,379,134	\$ 415,032,341	\$ 418,750,250

BUDGET SUMMARY - ALL FUNDS - 2024-2025

	MAJOR FUNDS					NON-MAJOR FUNDS		Component Units	Internal Service Funds	OPERATING TOTAL
	General Fund	Electric Fund	Gas Fund	Water Resources Fund	Broadband Fund	Other Governmental Funds	Other Proprietary Funds			
REVENUES										
Property Taxes	29,174,850							134,000		29,308,850
Motor Vehicle Property Taxes	2,630,850							3,550		2,634,400
Other Taxes	12,201,500									12,201,500
Intergovernmental	6,970,500						996,610	15,750		7,982,860
Sales/Charges for Services	8,473,850	127,825,560	21,022,000	28,107,500	17,954,560		5,428,560	670,500	19,526,760	229,009,290
Licenses, Permits, Etc.	1,574,700						175,000			1,749,700
Assessments	67,710									67,710
Investment Income	250,000	400,000					10,000	5,000		665,000
Miscellaneous Income	4,940,500	505,940	5,000	895,000	267,250	6,500	15,230	32,500		6,667,920
Proceeds from Debt Issuance										
Interfund Loan Proceeds										
Interfund Loan Repayment							760			760
Interfund Transfers	3,834,930					123,720	1,132,500	347,410		5,438,560
Total Revenues and Other										
Financing Sources	70,119,390	128,731,500	21,027,000	29,002,500	18,221,810	130,220	7,758,660	1,208,710	19,526,760	295,726,550
Beginning Fund Balance	26,154,461	21,784,531	10,965,774	20,816,121	1,278,842	242,076	18,249,173	433,735	23,098,987	123,023,700
Total Available Resources	96,273,851	150,516,031	31,992,774	49,818,621	19,500,652	372,296	26,007,833	1,642,445	42,625,747	418,750,250
EXPENDITURES										
Administrative Services	5,814,800									5,814,800
Financial Services	1,633,140									1,633,140
Information Technology Services	401,300									401,300
Human Resources	474,660									474,660
Police	18,402,840									18,402,840
Fire	11,295,940									11,295,940
Planning and Community Revitalization	1,598,740					130,220		518,210		2,247,170
Development Services	2,456,490									2,456,490
Parks and Recreation	6,720,290									6,720,290
Public Works	12,779,500						2,981,040			15,760,540
Wilson Energy		120,505,020	19,530,380						443,710	140,479,110
Water Resources				27,050,990						27,050,990
Broadband					17,184,050					17,184,050
Stormwater							5,321,170			5,321,170
Wilson Cemetery Commission								690,500		690,500
Risk Management & Group Ins.									19,083,050	19,083,050
Contribution to Other Agencies		2,665,820	9,570							2,675,390
Transfers to Other Funds	1,326,130	1,841,500	1,032,850							4,200,480
Transfers to Capital Projects	1,125,000	281,000								1,406,000
Transfer/Pymt in lieu of taxes		1,043,700	194,380							1,238,080
Debt Service	5,639,800	2,894,460	259,820	1,951,510	803,210		78,830			11,627,630
Interfund Loan Repayment	760				234,550					235,310
Contingency	450,000									450,000
Total Expenditures and Other										
Financing Uses	70,119,390	129,231,500	21,027,000	29,002,500	18,221,810	130,220	8,381,040	1,208,710	19,526,760	296,848,930
Ending Fund Balance	26,154,461	21,284,531	10,965,774	20,816,121	1,278,842	242,076	17,626,793	433,735	23,098,987	121,901,320
Total Commitments and										
Fund Balances	96,273,851	150,516,031	31,992,774	49,818,621	19,500,652	372,296	26,007,833	1,642,445	42,625,747	418,750,250

Note: The numbers presented above include interfund transfers and financial plans for the internal service funds. The funding sources for the internal service funds are represented as charges in each operating fund. Also, the transfers are funding operating activity in other funds, thus duplicating amounts in terms of the total budget. The net City budget excluding these intra-activity amounts is as follows:

Total Expenditures and Other Financing Uses	296,848,930
Less Internal Service Funds	(19,526,760)
Less amount of Transfers out that are funding sources for appropriations in other funds	(5,438,560)
Total Expenditures and Other Financing Uses (Net of intra-activity amounts)	271,883,610

BUDGET COMPARISON BY FUND FOR FISCAL YEAR 2023-2025 (NON-MAJOR FUNDS)
with Internal Service Funds

Funding Sources	GOVERNMENTAL			PROPRIETARY			INTERNAL SERVICE		
	2022-23 Actual	2023-24 Original Budget	2024-25 Adopted Budget	2022-23 Actual	2023-24 Original Budget	2024-25 Adopted Budget	2022-23 Actual	2023-24 Original Budget	2024-25 Adopted Budget
Intergovernmental	-	-	-	1,457,471	397,810	996,610	-	-	-
Sales/Charges for Services	-	-	-	5,373,792	5,394,110	5,428,560	17,911,299	19,523,030	19,526,760
Licenses and Permits	-	-	-	188,657	175,000	175,000	-	-	-
Investment Income	(1,501)	-	-	486,753	-	10,000	41,493	-	-
Miscellaneous Income	1,512	6,500	6,500	43,276	17,650	15,230	87,515	-	-
Proceeds from Debt Issuance	-	-	-	224,600	-	-	-	-	-
Transfers from Other Funds	124,040	123,720	123,720	3,587,370	1,691,370	1,132,500	-	-	-
Interfund Loan Repayment	-	-	-	4,649	2,700	760	-	-	-
Beginning Fund Balance	118,895	199,641	242,076	12,232,082	17,029,504	18,249,173	19,646,805	21,341,915	23,098,987
Non-budgetary Inc/(Dec)	9,300	-	-	282,398	-	-	198,828	-	-
Total	252,246	329,861	372,296	23,881,048	24,708,144	26,007,833	37,885,940	40,864,945	42,625,747
Expenditures/Other Uses (Grouped by function)									
Public Works	-	-	-	2,672,741	2,737,150	2,981,040	-	-	-
Planning & Community Revitalization	52,605	130,220	130,220	-	-	-	-	-	-
Wilson Energy	-	-	-	-	-	-	283,682	430,350	443,710
Stormwater	-	-	-	4,171,865	4,938,480	5,321,170	-	-	-
Debt Service	-	-	-	6,938	80,270	78,830	-	-	-
Risk Management & Group Ins.	-	-	-	-	-	-	16,260,343	19,092,680	19,083,050
Contributions to Other Agencies	-	-	-	-	-	-	-	-	-
Transfers to Other Funds	-	-	-	-	93,000	-	-	-	-
Interfund Loan to Other Funds	-	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	258,330	-	-	-	-
Ending Fund Balance	199,641	199,641	242,076	17,029,504	16,600,914	17,626,793	21,341,915	21,341,915	23,098,987
Total Fund Commitments and Fund Balances	252,246	329,861	372,296	23,881,048	24,708,144	26,007,833	37,885,940	40,864,945	42,625,747

Summary of Changes in Fund Balances - Major / Non-Major Funds

	General Fund	Electric Fund	Gas Fund	Water Resources Fund	Broadband Fund	All Non-Major Funds	Total
FY2024 Fund Balance (Unassigned, Estimate)	26,154,461	21,784,531	10,965,774	20,816,121	1,278,842	18,491,249	99,490,978
FY2025 Budgeted Revenues	70,119,390	128,731,500	21,027,000	29,002,500	18,221,810	7,888,880	274,991,080
FY2025 Budgeted Expenditures	70,119,390	129,231,500	21,027,000	29,002,500	18,221,810	8,511,260	276,113,460
Net Gain/(Loss) to Fund Balance	-	(500,000)	-	-	-	(622,380)	(1,122,380)
Projected FY2025 Year End Fund Balance	26,154,461	21,284,531	10,965,774	20,816,121	1,278,842	17,868,869	98,368,598

ESTIMATED CHANGES IN FUND BALANCES - ALL FUNDS - 2024-2025

Fund Balance represents the excess of a fund's assets and revenues over its liabilities, reserves, and expenditures at the close of the fiscal year.

Wilson City Council has Recommended Fiscal Policies to maintain minimum fund balances as a signal of financial strength and fiscal stability. It is City policy to maintain an adequate amount of fund balance for each operating fund in order to sustain financial stability and to provide prudent management of the City's financial reserves. The City will maintain reserves as required by law, ordinance, and/or bond covenants. The City of Wilson applies the fund balance policy to the funds as follows:

Minimum Fund Balance as a percent of Annual Budgeted Expenditures	Fund
25%	General Fund
15%	Electric Operating Fund
25%	Gas Operating Fund
15%	Water Resources Operating Fund
15%	Broadband Fund

A summary of fund balances and estimated changes therein is shown below:

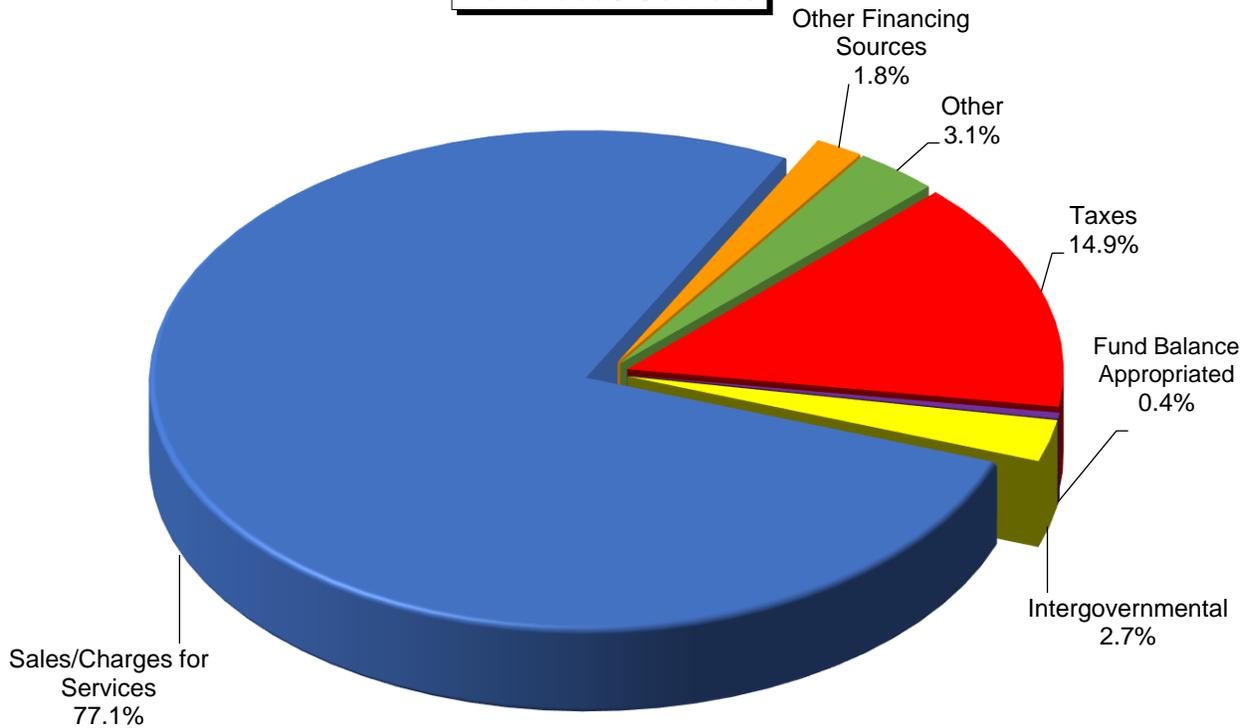
CITY OF WILSON							
FUND BALANCE AVAILABLE FOR APPROPRIATION							
Fund	Actual Fund Balance June 30, 2023	Estimated Fund Balance June 30, 2024	Appropriated FY 24-25	Estimated Fund Balance June 30, 2025	Fund Balance Policy (%)	FY2024-25 Recommended Expenditures	Fund Balance Estimated (%)
General	\$ 25,536,505	\$ 26,154,461	\$ -	\$ 26,154,461	25%	\$ 70,119,390	37%
Electric	26,656,344	21,784,531	500,000	21,284,531	15%	129,231,500	16%
Gas	10,840,639	10,965,774	-	10,965,774	25%	21,027,000	52%
Water Resources (WR)	17,605,977	20,816,121	-	20,816,121	15%	29,002,500	72%
Broadband	958,051	1,278,842	-	1,278,842	15%	18,221,810	7%
Community Development	199,641	242,076	-	242,076	n/a	130,220	186%
Stormwater	7,393,204	8,156,892	-	8,156,892	n/a	5,400,000	151%
Mass Transit	2,162,066	2,794,337	580,500	2,213,837	n/a	2,789,840	79%
Industrial Air	629,128	452,838	41,880	410,958	n/a	191,200	215%
Electric Rate Stabilization	4,017,959	4,017,959	-	4,017,959	n/a	-	100%
Gas Capital Reserve	1,200,000	1,200,000	-	1,200,000	n/a	-	100%
WR Capital Reserve	1,627,147	1,627,147	-	1,627,147	n/a	-	100%
TOTAL	\$ 98,826,661	\$ 99,490,978	\$ 1,122,380	\$ 98,368,598		\$ 276,113,460	

In FY2025, the General Fund shows no appropriation of fund balance. Fund balance will remain well above our target fund balance policy of 25% or greater of annual expenditures. At June 30, 2024, it is projected that fund balance available will be about 37%. Reserves remain at a sufficient level to support and provide relief during times of downturn. Departments continue to review efficiencies and budget conservatively.

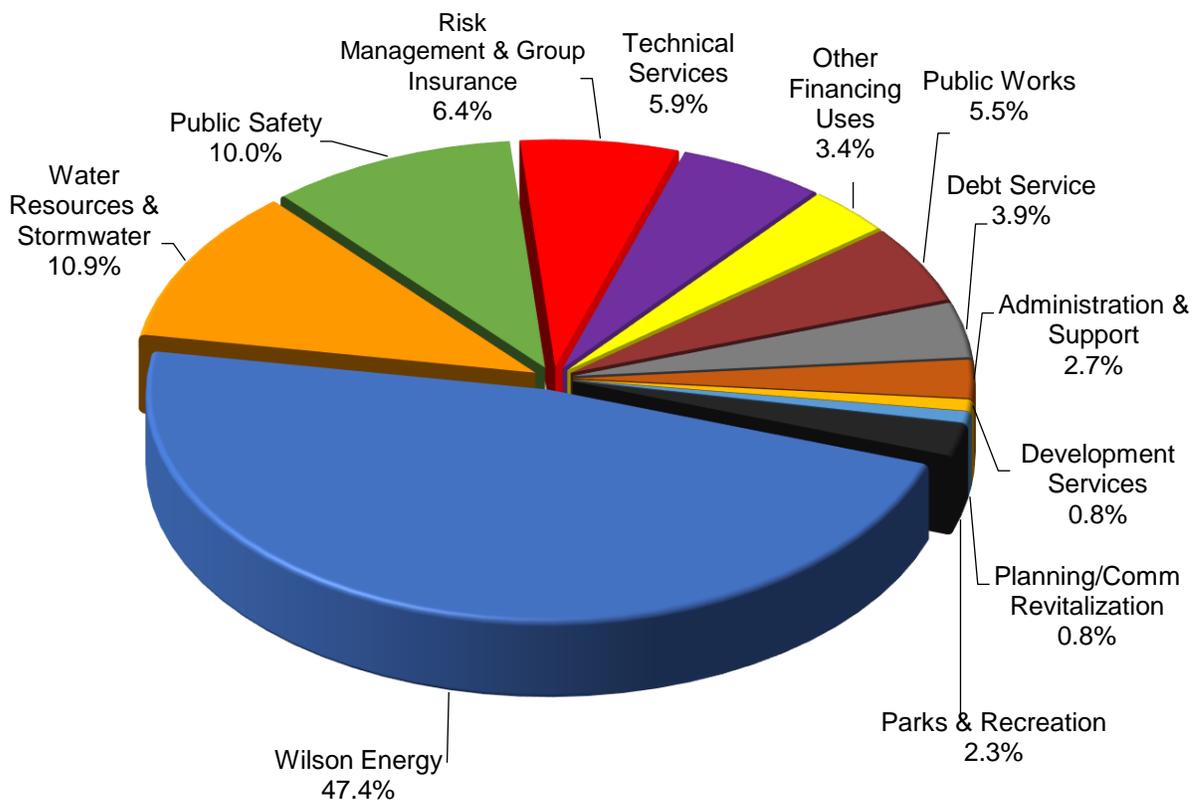
In FY2025, the Gas and Water Resource Funds do not anticipate the usage of fund balance. The Electric Fund has an anticipated usage of fund balance of \$500,000. Electric, Gas, and Water Resources Funds are highly sensitive to weather conditions. There are major system improvements underway to bolster economic growth as well as maintain system viability. The City leverages fund balance to balance the budget and stabilize rates.

BUDGET SUMMARY - ALL FUNDS - 2024-2025

Revenues / Sources



Expenditures / Uses



LONG-TERM DEBT

The ratio of net bonded debt to assessed valuation and the amount of gross debt per capita are useful indicators to city management, citizens, and investors of the City's debt position. The City has no net bonded debt or outstanding general obligation bonds. The amount of net debt that can be issued by local governments in North Carolina is limited by state statute to eight percent (8%) of the appraised value of property subject to taxation in the City. The legal debt margin of the City at June 30, 2023 was \$342,366,258. The estimated legal debt margin at June 30, 2024 is \$278,428,286.

The estimated long-term debt of the City at June 30, 2024, excluding vacation benefits and accrued pension, and other post-employment benefit liabilities, consists of:

GENERAL FUND LONG-TERM DEBT

Capital Installment Obligations:

Aerial Ladder Fire Truck, Rear Loader	\$ 1,910,852	
Side Loader, Case Loader, Trucks w/ Dump Body	446,372	
Downtown Parking Deck	12,240,000	
Aerial Ladder Fire Truck & Fire Pumper Truck	1,074,526	15,671,750

Special Obligation Bonds:

Outdoor Sports and Recreation Facility (Stadium)	64,590,000	64,590,000
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ENTERPRISE FUNDS DEBT

Capital Installment Obligations:

Generator, Bucket Truck, Dual Axle Line Truck	2,900,844	
Generators, Bucket Trucks	2,419,871	
Knuckleboom Truck	146,102	5,466,817

Certificates of Participation:

Electric System Improvements - 2007	7,357,000	
Electric System Improvements - 2008	7,085,000	
Fiber Optic System Infrastructure - 2008	779,000	15,221,000

State Revolving Loans:

Water Reuse (Happy Valley)	22,468	
Contentnea Interceptor Reline	170,148	
Wastewater Management Facility Upgrade Phase III	1,936,295	2,128,911

Revenue Bonds:

Natural Gas System Improvements	970,875	
Water/Sewer System Improvements	3,344,125	4,315,000

Subtotal of estimated Existing Debt at June 30, 2024

107,393,478

There is no proposed additional debt for 2024-2025.

-

Grand Total of Existing and Recommended Debt - FY2024-25

\$ 107,393,478

The City maintains the following current long-term debt ratings:

	Fitch	Moody's	S & P
General Obligation Bonds (Series 2009)	AA+	Aa2	AA
Certificates of Participation (COPs) (Series 2008)	---	A1	AA
Certificates of Participation (COPs) (Series 2007)	---	---	AA
Special Obligation Bonds (Series 2024)	AA	Aa3	AA-

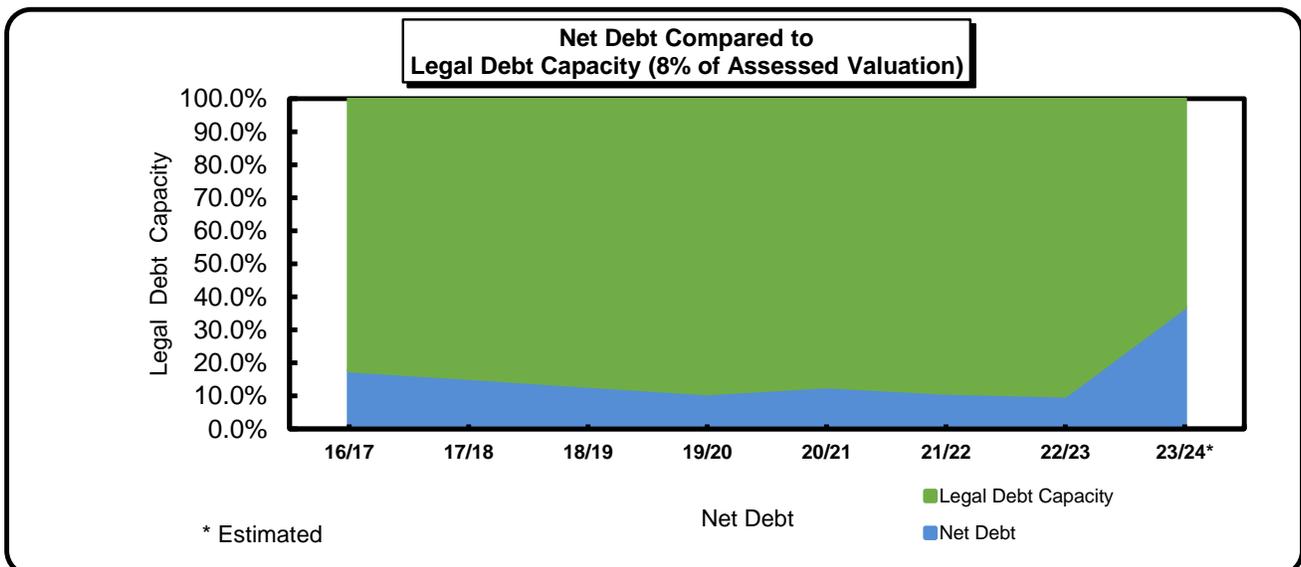
LONG-TERM DEBT

The annual debt service requirements related to the debt are:

Year Ending June 30	General Fund Long-Term Debt		Enterprise Funds Long-Term Debt		All Funds	Total
	Principal	Interest	Principal	Interest	Debt Svc. Fees	
2025	2,105,263	3,532,519	5,209,504	767,761	12,500	11,627,547
2026	2,113,588	3,275,785	5,292,295	612,441	10,500	11,304,609
2027	4,409,632	3,159,722	4,154,942	459,024	10,500	12,193,820
2028	4,191,017	2,981,269	3,967,232	333,394	10,500	11,483,412
2029	4,142,249	2,804,292	2,365,398	236,792	8,000	9,556,731
2030-2034	19,135,000	11,561,975	6,142,358	351,719	22,000	37,213,052
2035-2039	16,080,000	7,577,122	-	-	10,000	23,667,122
2040-2044	14,045,000	4,226,925	-	-	10,000	18,281,925
2045-2049	14,040,000	1,403,400	-	-	10,000	15,453,400
Total:	\$ 80,261,749	\$ 40,523,009	\$ 27,131,729	\$ 2,761,131	\$ 104,000	\$ 150,781,618

A summary of the estimated changes in long-term debt principal is as follows:

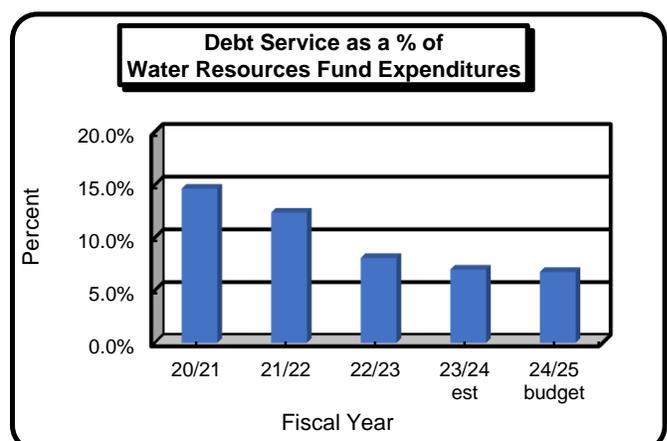
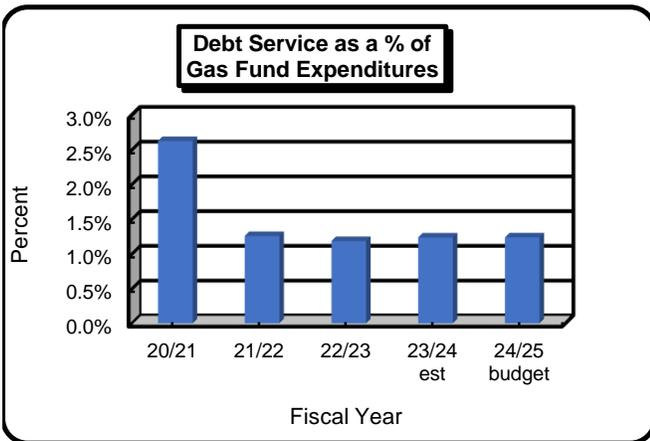
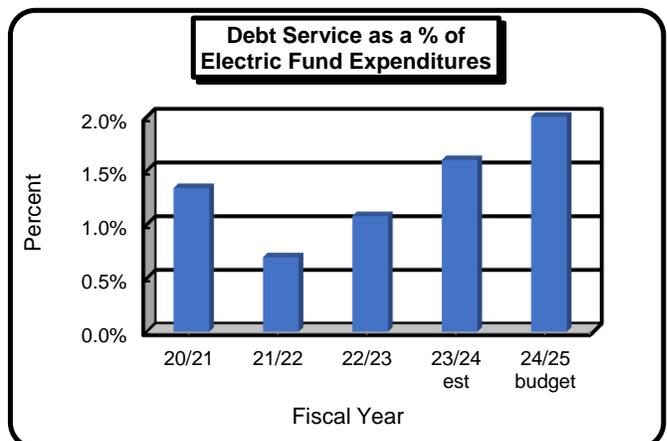
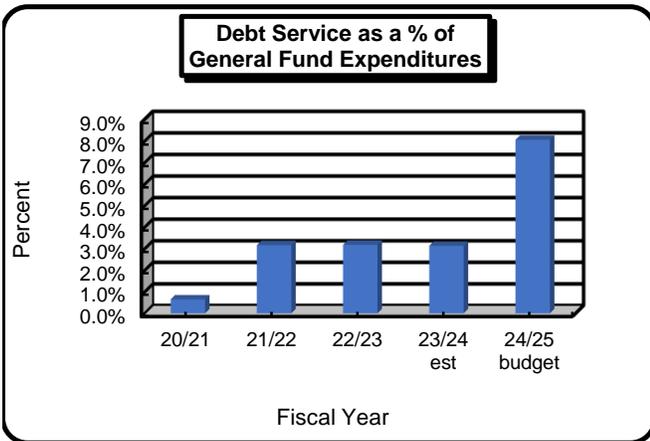
	Estimated Balance June 30, 2024	Estimated Additions	Estimated Retirements	Estimated Balance June 30, 2025
General Fund Long-Term Debt	\$ 80,261,749	\$ -	\$ 2,105,263	\$ 78,156,486
Enterprise Funds Long-Term Debt	27,131,729	-	5,209,504	21,922,225
	\$ 107,393,478	\$ -	\$ 7,314,767	\$ 100,078,711



LONG-TERM DEBT

Computation of Legal Debt Margin

Estimated Assessed Valuation - June 30, 2024	<u>\$ 4,768,834,550</u>
Debt Limit (at 8% of assessed valuation)	381,506,764
GROSS DEBT: (as of June 30, 2024)	
Special Obligation Bonds	64,590,000
State Revolving Loan - Water Resources	2,128,911
Notes payable - Capital Installment Obligations	21,138,567
Certificates of Participation	<u>15,221,000</u>
Total	<u>103,078,478</u>
STATUTORY DEDUCTIONS:	<u>-</u>
NET DEBT	<u>103,078,478</u>
LEGAL DEBT MARGIN	<u>\$ 278,428,286</u>



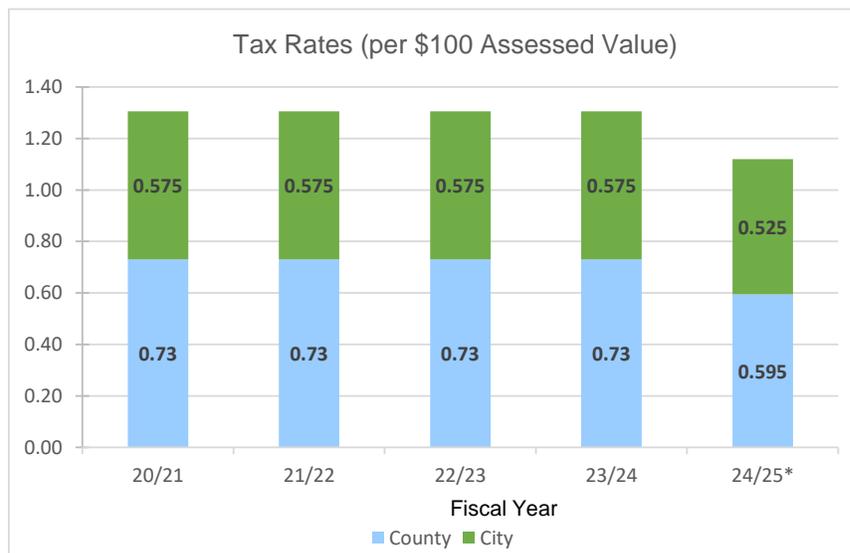
PROPERTY TAX - ASSESSED VALUES, TAX RATES, TAX LEVY AND ESTIMATED COLLECTIONS

	2023-2024		2024-2025
	BUDGET	ESTIMATED	BUDGET
General Fund (City Wide)			
Assessed Value	\$ 4,800,510,580	\$ 4,768,834,550	\$ 6,209,345,180
Tax Rate/Per \$100 Assessed Value	0.575	0.575	0.525
Tax Levy	27,602,930	27,420,800	32,599,070
Collection Rate	96.6%	98.5%	96.6%
Estimated Net Revenue	\$ 26,664,430	\$ 27,012,230	\$ 31,490,700
Downtown Development Fund (Municipal Tax District)			
Assessed Value	\$ 40,122,640	\$ 42,359,550	\$ 81,297,560
Tax Rate/Per \$100 Assessed Value	0.18	0.18	0.18
Tax Levy	72,220	76,250	146,340
Collection Rate	94.0%	94.0%	94.0%
Estimated Net Revenue	\$ 67,880	\$ 71,675	\$ 137,560

TAX VALUES, RATES, AND COLLECTIONS

Fiscal Year	Assessed Valuation	Percent Change	Tax Rate (per \$100)	Net Levy (Collected)
2014-2015	4,140,468,933	+ 3%	0.515	20,970,965
2015-2016	4,287,376,918	+ 3%	0.515	21,766,834
2016-2017*	4,066,651,874	- 5%	0.555	22,278,764
2017-2018	4,067,471,963	+ 0.02%	0.555	22,222,449
2018-2019	4,182,882,554	+ 2.8%	0.575	23,710,165
2019-2020	4,247,006,441	+ 1.5%	0.575	24,116,686
2020-2021	4,386,673,901	+ 3.2%	0.575	24,904,408
2021-2022	4,566,289,492	+ 3.9%	0.575	25,973,817
2022-2023	4,765,004,520	+ 4.2%	0.575	27,096,870
2023-2024 E	4,768,834,550	+ 0.1%	0.575	27,012,230
2024-2025 B*	6,209,345,180	+ 23.2%	0.525	31,490,700

E Estimated
B Budget
*** Revaluation**



*Revaluation Year

PRINCIPAL TAXPAYERS

As of June 30, 2023

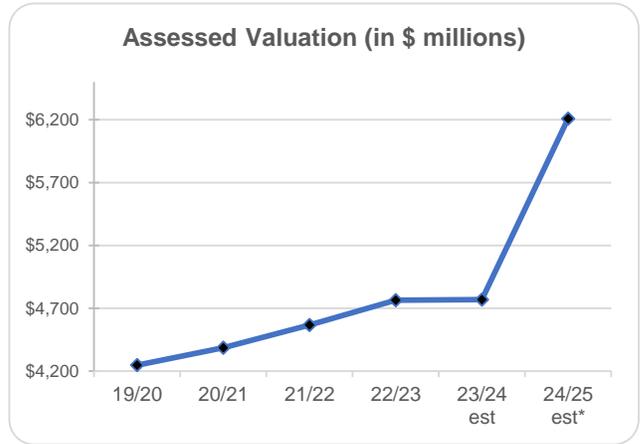
Name	Nature of Business	Assessed Valuation
Fresenius Kabi USA, LLC	Pharmaceutical	\$291,271,877
Truist Bank	Banking	169,581,835
DLP Wilson Medical Center, Inc.	Health Care	90,901,846
Sandoz Inc.	Pharmaceutical	73,851,157
Purdue Pharmaceuticals	Pharmaceutical	70,576,499
Alliance One	Tobacco Processor	66,531,776
Linamar Forgings Inc.	Manufacturing	65,987,893
Kidde Aerospace	Manufacturing	33,587,207
IREIT Wilson Marketplace, LLC	Retail Management	29,736,424
Refresco Beverages	Bottler for Retailers	26,937,449

KEY REVENUE SOURCE ANALYSIS

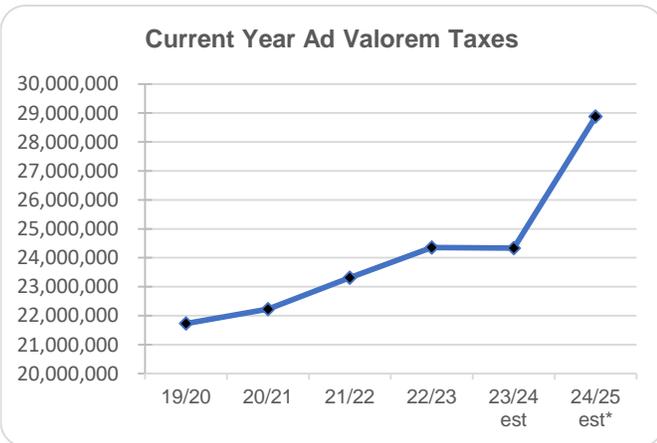
The following provides analysis for key revenue sources in various funds. The City strives to estimate revenue as realistically as possible with an overall conservative preference. These estimates are based on actual prior year results, fiscal year 2023-2024 approximation, impacts from statutory changes, and general economic forecasts. The City also takes into consideration forecasts of certain revenues provided by organizations such as the North Carolina League of Municipalities (NCLM).

Current Year Ad Valorem Property Tax (excludes Motor Vehicle Property Tax) \$28,874,850

The City of Wilson property (ad valorem) tax rate for FY 2025 is .525 cents per \$100 of assessed property value. The ad valorem tax on property is the City's major revenue source, representing 40% of all general fund revenues. Property categories assessed include land, buildings, and improvements (real property), personal property (business machinery and equipment, unlicensed vehicles like boats, etc.), vehicles, and public service (railroads) providers. In accordance with North Carolina General Statute 160A-209, the City levies property (ad valorem) taxes on July 1, the beginning of the City's fiscal year, for property in place as of January 1 of that same calendar year. Property taxes are assessed and collected by Wilson County and remitted to the City throughout the year. These property taxes are separate from those levied by Wilson County. The taxes are due on September 1, but interest does not accrue until the following January. The City conservatively estimates the FY 2025 budget for ad valorem taxes.



*revaluation year



*revaluation year

	Current Year Ad Valorem Budget	Current Year Ad Valorem Actual (net of refunds)
2019-2020	21,196,100	21,726,765
2020-2021	21,270,270	22,229,351
2021-2022	22,031,080	23,315,761
2022-2023	23,047,950	24,349,678
2023-2024	23,998,590	24,334,590 (Est.)
2024-2025	28,874,850	

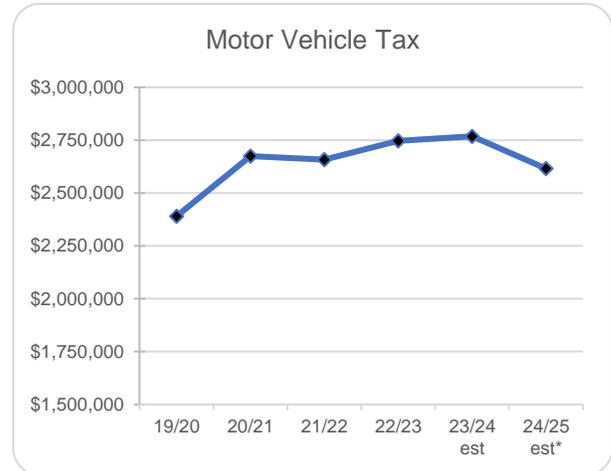
KEY REVENUE SOURCE ANALYSIS

Current Year Motor Vehicle Property Tax

\$2,615,850

The North Carolina General Assembly passed a law which became effective July 1, 2013 to create a combined motor vehicle registration renewal and property tax collection system (Tag & Tax system). By doing so, 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). North Carolina's Tag & Tax Together System has been designed as a convenient way to pay annual vehicle tag renewals and vehicle property taxes by combining them into one billing.

	Current Year Ad Valorem Budget	Current Year Ad Valorem Actual (net of refunds)
2019-2020	2,143,570	2,389,921
2020-2021	2,359,010	2,675,057
2021-2022	2,430,220	2,658,056
2022-2023	2,632,020	2,747,192
2023-2024	2,665,840	2,768,070 (Est.)
2024-2025	2,615,850	

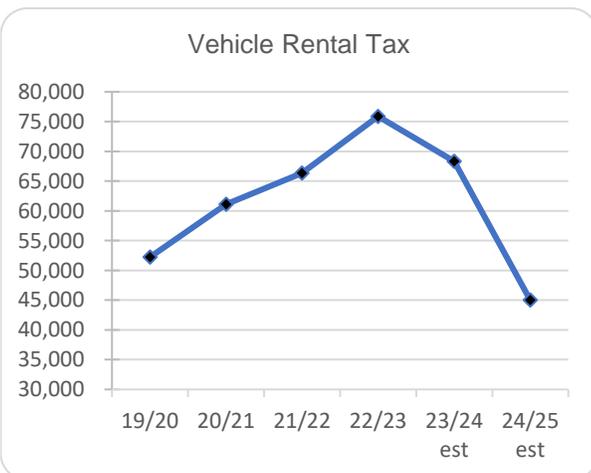


*revaluation year

Vehicle Rental Tax

\$ 45,000

Session Law 2000-2 was signed into law on May 17, 2000 and is entitled "An Act to Repeal the Property Tax on Certain Vehicles Leased or Rented under Retail Short-Term Leases or Rentals and to Replace Tax Revenue with a Local Tax on Gross Receipts Derived from Retail Short-Term Leases or Rentals".

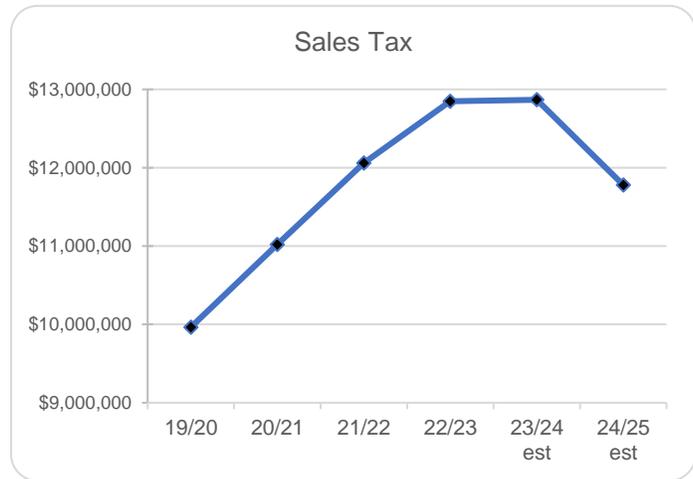


2019-2020	52,231 (Actual)
2020-2021	61,109 (Actual)
2021-2022	66,327 (Actual)
2022-2023	75,869 (Actual)
2023-2024	68,320 (Est.)
2024-2025	45,000 (Budget)

KEY REVENUE SOURCE ANALYSIS

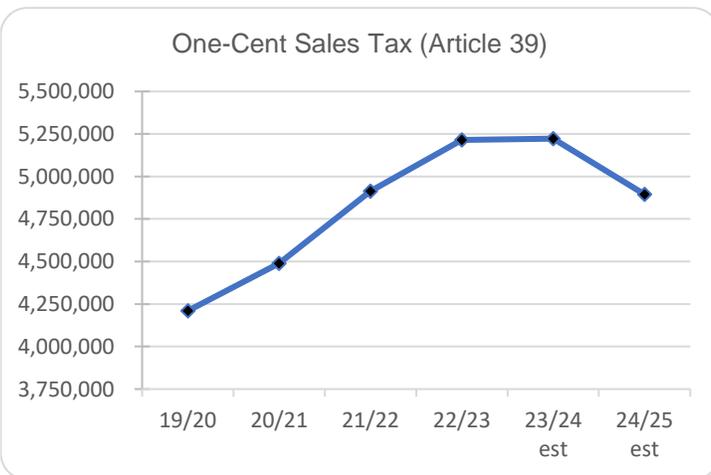
Combined Sales Tax **\$11,781,500**

2019-2020	9,964,188	(Actual)
2020-2021	11,020,621	(Actual)
2021-2022	12,061,100	(Actual)
2022-2023	12,847,717	(Actual)
2023-2024	12,867,295	(Est.)
2024-2025	11,781,500	(Budget)



One-Cent Sales Tax (Article 39) **\$ 4,894,500**

Wilson County levies a one-cent local sales tax on all retail sales, lease, or rental of tangible personal property, rental of motel or hotel rooms, and rendering of services according to Article 39 of North Carolina General Statute 105. Proceeds of the one-cent sales tax are distributed to municipalities in each respective county by a formula based on county point of sale. Once the county share is determined, municipalities and the county itself receive funding based on population within the respective county as recorded by the North Carolina Office of State Planning. Sales tax receipts are received monthly with the fourth quarter of each calendar year traditionally being the highest and the first quarter being the lowest. While consumer confidence is high at this time, we recognize that it can change quickly. The FY 2025 budget for Article 39 is increasing 4% compared to the FY 2024 budget.



2019-2020	4,209,909	(Actual)
2020-2021	4,488,359	(Actual)
2021-2022	4,913,983	(Actual)
2022-2023	5,215,480	(Actual)
2023-2024	5,222,285	(Est.)
2024-2025	4,894,500	(Budget)

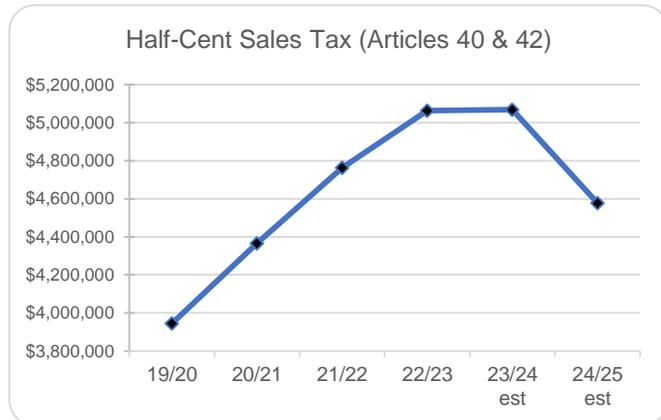
KEY REVENUE SOURCE ANALYSIS

Half-Cent Sales Taxes (Articles 40 and 42)

\$4,577,000

The North Carolina General Assembly authorized the half-cent sales tax as a local county option. Two half-cent sales taxes exist and both are currently collection statewide and then distributed to counties on a per capita basis according to Articles 40 and 42 North Carolina General Statute 105. As of October 1, 2009, the Article 42 local option sales tax is distributed to municipalities based on county point of sale. The FY 2025 budget for Article 40 and 42 is increasing 3% compared to the FY 2024 budget.

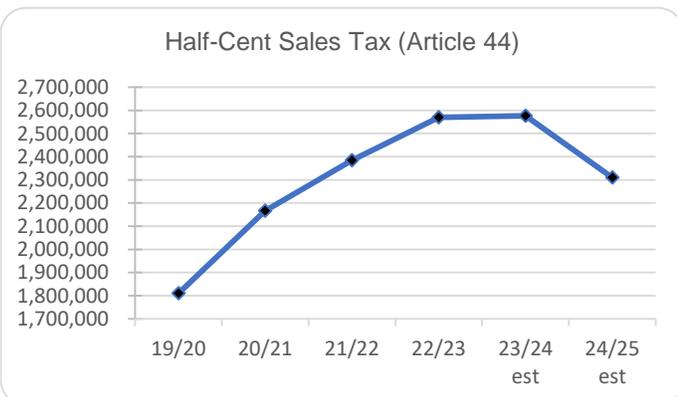
2019-2020	3,944,418	(Actual)
2020-2021	4,365,263	(Actual)
2021-2022	4,763,230	(Actual)
2022-2023	5,062,510	(Actual)
2023-2024	5,068,500	(Est.)
2024-2025	4,577,000	(Budget)



Half-Cent Sales Tax (Article 44)

\$2,310,000

The North Carolina General Assembly, as a local county option, authorized this half-cent sales tax with proceeds going to counties and municipalities effective in December 2002 as a replacement for the repealed intangibles tax and inventory tax reimbursements. This tax is different from the other sales taxes because it is not charged on food, and its distribution method is 50% on point of sale and 50% on per capita. In 2007, the state passed legislation to have the state assume county Medicaid costs, thus eliminating the Article 44 local option sales tax. Effective October 1, 2008, the state took over one-quarter cent of the Article 44 sales tax as authorized by North Carolina General Statute 105, and effective October 1, 2009, the state took over the remaining one-quarter cent. The legislation provides for municipalities to be completely reimbursed for the loss of their share of tax revenues, accounting for growth. The first one-quarter cent has been replaced by a payment equal to 50% of the amount the City receives from the Article 40 sales tax, and the second one-quarter cent has been replaced by a payment equal to 25% of the City's share of the Article 39 sales tax. These payments come from Wilson County's share of sales tax revenues, and are paid directly to the City by the NC Department of Revenue. The FY 2025 budget for Article 44 is increasing 4% compared to the FY 2024 budget.



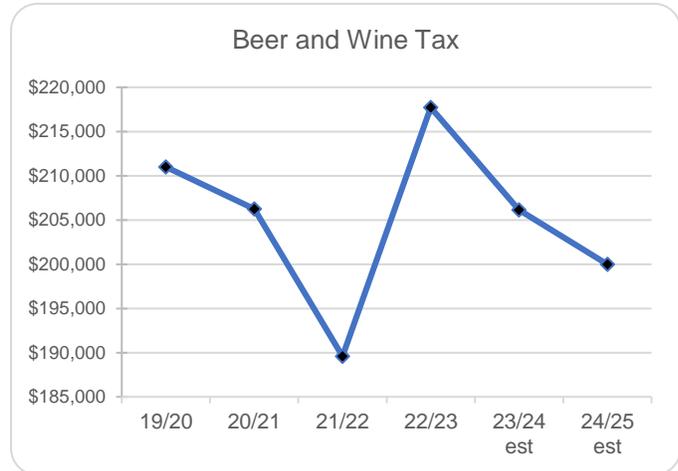
2019-2020	1,809,861	(Actual)
2020-2021	2,166,999	(Actual)
2021-2022	2,383,887	(Actual)
2022-2023	2,569,727	(Actual)
2023-2024	2,576,510	(Est.)
2024-2025	2,310,000	(Budget)

KEY REVENUE SOURCE ANALYSIS

Beer and Wine Tax \$ 200,000

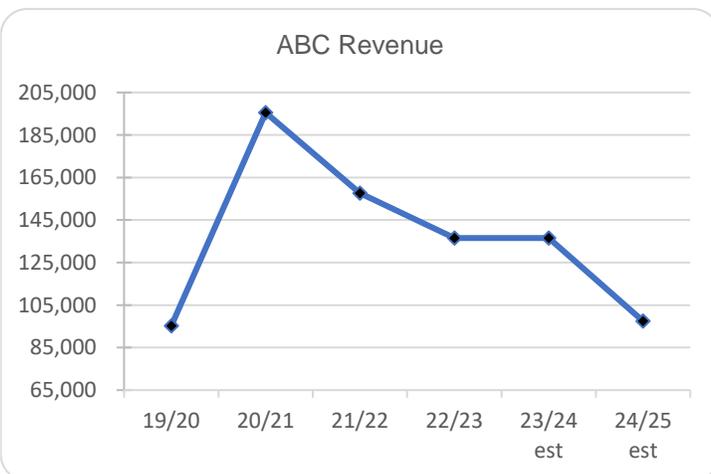
The State of North Carolina levies this tax on alcoholic beverages and a municipality may share in the revenues if beer or wine is sold legally within its jurisdiction according to North Carolina General Statute 105-13.82. The statute provides that the state shares 23.75% of state beer tax collections, 62% of state unfortified wine tax collections, and 22% of state fortified wine tax collections with local government units. These proceeds are distributed within 60 days of March 31, and local portions are based on the City's population as recorded by the North Carolina Office of State Planning.

2019-2020	210,984	(Actual)
2020-2021	206,255	(Actual)
2021-2022	189,586	(Actual)
2022-2023	217,711	(Actual)
2023-2024	206,130	(Est.)
2024-2025	200,000	(Budget)



ABC Revenue \$ 97,500

Pursuant to North Carolina General Statute 18B, ABC taxes are distributed quarterly by the county alcohol control board based on the ad valorem levy from the previous year after expenses are deducted for law enforcement, education, and rehabilitation according to North Carolina General Statute 10A-15(14). This revenue source fluctuates from year to year and is not related to demographic variables, so a conservative projection is used.



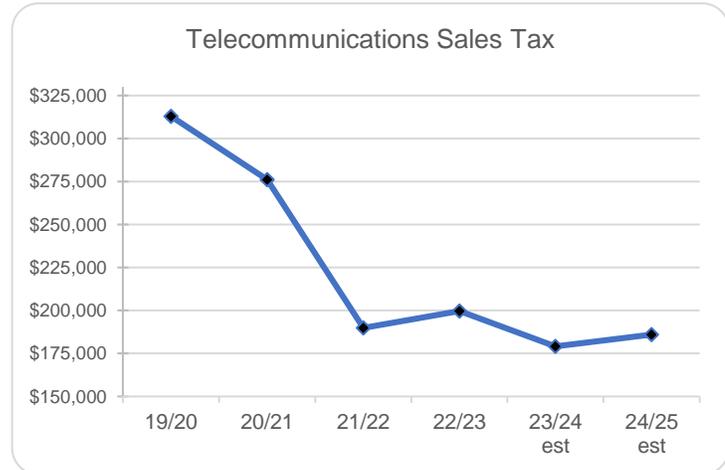
2019-2020	95,204	(Actual)
2020-2021	195,505	(Actual)
2021-2022	157,675	(Actual)
2022-2023	136,500	(Actual)
2023-2024	136,500	(Est.)
2024-2025	97,500	(Budget)

KEY REVENUE SOURCE ANALYSIS

Telecommunications Sales Tax \$ 186,000

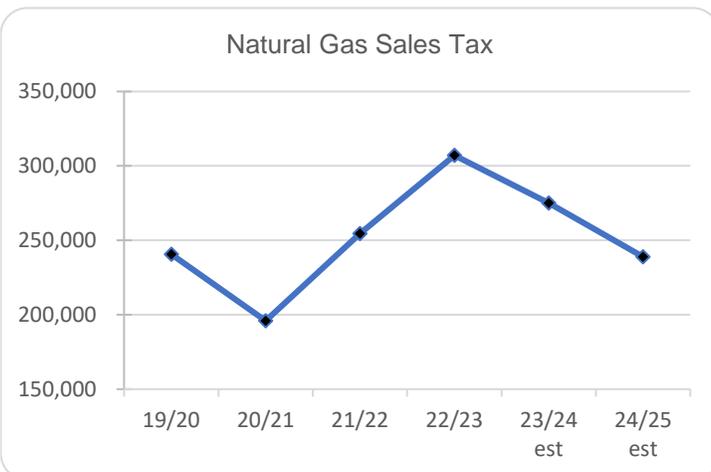
This revenue represents the City's share of the state gross receipts tax on telecommunications providers, and like the utilities sales tax, revenue is received quarterly. As more customers abandon landline telephone service for mobile service, this revenue may continue to decrease. Mobile engagement continues to increase among all age categories.

2019-2020	312,944	(Actual)
2020-2021	276,061	(Actual)
2021-2022	189,840	(Actual)
2022-2023	199,621	(Actual)
2023-2024	179,110	(Est.)
2024-2025	186,000	(Budget)



Natural Gas Sales Tax \$ 239,000

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, these franchise taxes were repealed and the general sales tax rate is applied to the sale of piped natural gas and electricity. Utility taxes continue to be received quarterly from the State, with the highest receipts expected in the fourth quarter of the fiscal year. During the first year of implementation, utility sales tax revenues were significantly higher than projected for electricity and significantly lower for natural gas, both of which were the result of estimation errors by legislative staff of the effect of the legislation. This revenue source is highly sensitive to several factors, with weather conditions, consumption, and price being significant influences. These factors are taken into consideration during the budget process.



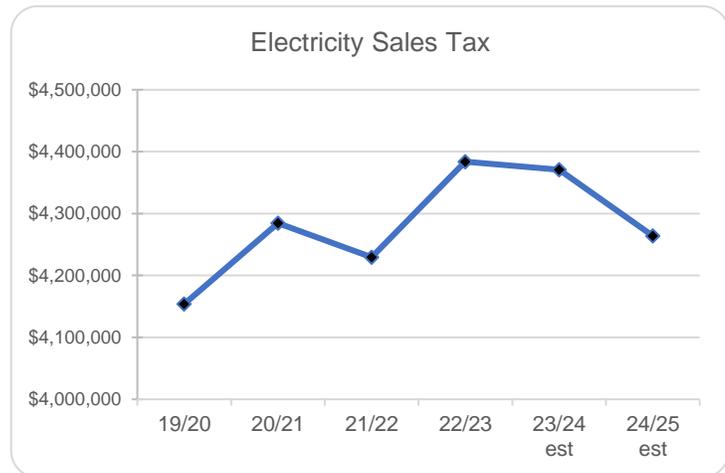
2019-2020	240,676	(Actual)
2020-2021	195,918	(Actual)
2021-2022	254,525	(Actual)
2022-2023	307,053	(Actual)
2023-2024	275,040	(Est.)
2024-2025	239,000	(Budget)

KEY REVENUE SOURCE ANALYSIS

Electricity Sales Tax **\$ 4,264,000**

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, these franchise taxes were repealed and the general sales tax rate is applied to the sale of piped natural gas and electricity. Utility taxes continue to be received quarterly from the State, with the highest receipts expected in the fourth quarter of the fiscal year. During the first year of implementation, utility sales tax revenues were significantly higher than projected for electricity and significantly lower for natural gas, both of which were the result of estimation errors by legislative staff of the effect of the legislation. This revenue source is highly sensitive to several factors, with weather conditions, consumption, and price being significant influences. These factors are taken into consideration during the budget process and conservative estimates are used.

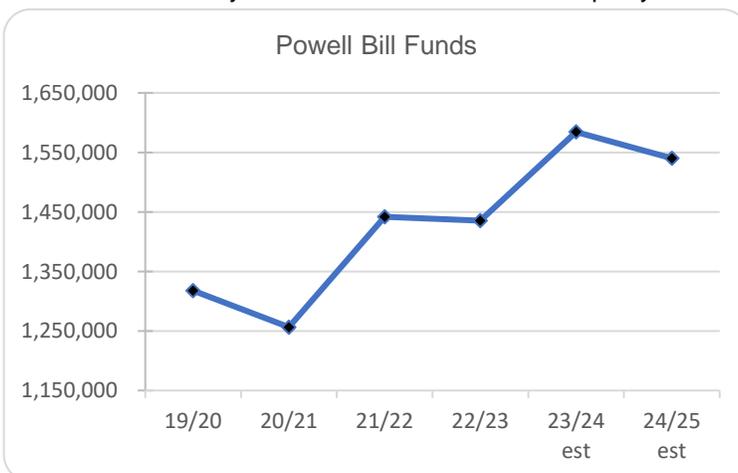
2019-2020	4,153,895	(Actual)
2020-2021	4,284,674	(Actual)
2021-2022	4,229,258	(Actual)
2022-2023	4,383,794	(Actual)
2023-2024	4,370,740	(Est.)
2024-2025	4,264,000	(Budget)



Powell Bill Funds **\$ 1,540,000**

In previous years, Powell Bill funds were projected based on a percentage of gas tax revenues. In 2016, the General Assembly eliminated this relationship and made the Powell Bill a direct appropriation of State dollars. The General Assembly could decide to adjust the amount of Powell Bill funds for FY 2024. Our budget is conservative to address this possibility.

The formula for calculating Powell Bill distributions remains unchanged. Of the total annual distribution, 75% is allocated based on population of the eligible city. The remaining 25% is allocated based on the number of city-maintained street system miles within each municipality.



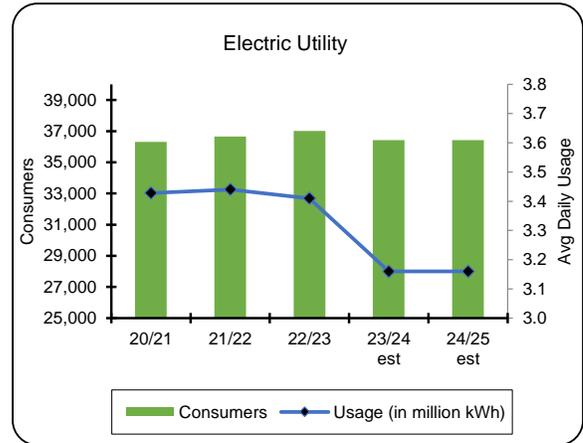
1,317,960	2019-2020	(Actual)
1,256,472	2020-2021	(Actual)
1,441,745	2021-2022	(Actual)
1,435,519	2022-2023	(Actual)
1,584,340	2023-2024	(Est.)
1,540,000	2024-2025	(Budget)

KEY REVENUE SOURCE ANALYSIS

Electric Sales/Charges for Service **\$127,825,560**

Electric sales are highly sensitive to cyclical variability in weather and are budgeted conservatively to mitigate the impact from wide-ranging swings in weather patterns. Sales for FY 2025 are estimated to be approximately 9.90% higher than FY 2024 sales due to planned rate adjustments to cover increases in power wholesale costs.

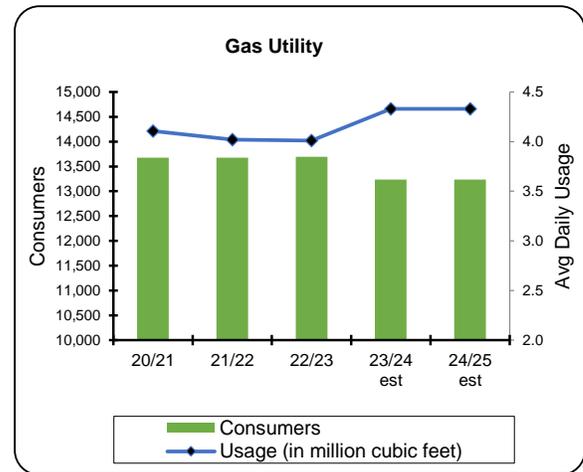
2019-2020	120,321,542	(Actual)
2020-2021	124,865,597	(Actual)
2021-2022	125,017,191	(Actual)
2022-2023	122,072,667	(Actual)
2023-2024	116,311,980	(Est.)
2024-2025	127,825,560	(Budget)



Gas Sales/Charges for Service **\$21,022,000**

Natural gas sales for FY 2024 decreased 11.5% below sales from FY 2023 due to lower gas costs. Gas sales are influenced by the market rate of natural gas and consumption. Consumption is influenced by weather conditions and rates of economic growth. Sales for FY 2025 are estimated to be approximately 5.5% higher than FY 2024 sales. Gas sales are budgeted conservatively to mitigate any impact from wide-ranging swings in weather patterns.

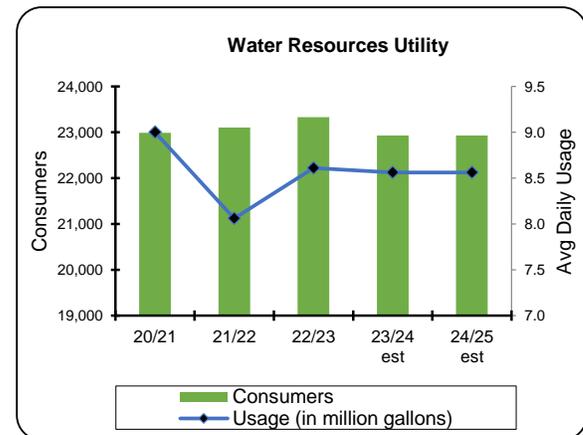
2019-2020	16,195,028	(Actual)
2020-2021	18,614,770	(Actual)
2021-2022	20,916,936	(Actual)
2022-2023	22,502,667	(Actual)
2023-2024	19,921,378	(Est.)
2024-2025	21,022,000	(Budget)



Water Sales/Charges for Service **\$13,429,000**

The FY 2025 budgeted sales are estimated to be similar to FY 2024 sales. The volume sales level is expected to be flat, after an estimated 4.3% decline in FY 2024. Conservation, pace of economic growth, and unpredictable weather conditions all directly contribute to the level of sales.

2019-2020	13,241,564	(Actual)
2020-2021	13,100,845	(Actual)
2021-2022	13,847,413	(Actual)
2022-2023	14,216,247	(Actual)
2023-2024	13,502,714	(Est.)
2024-2025	13,429,000	(Budget)

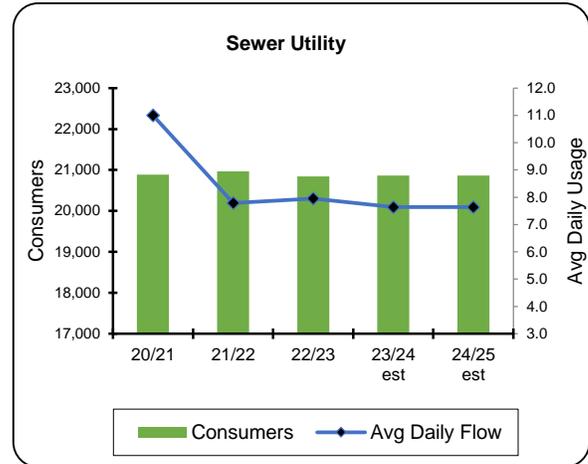


KEY REVENUE SOURCE ANALYSIS

Sewer Sales/Charges for Service **\$14,678,500**

The FY 2025 sanitary sewer charges are estimated to be similar to FY 2024 charges, as volume level is expected to be flat with FY 2024, which sustained a 2.7% decline in volume below FY 2023. Conservation, pace of economic growth, and fluctuating weather conditions all directly contribute to the level of sales.

2019-2020	14,032,330	(Actual)
2020-2021	14,297,509	(Actual)
2021-2022	14,938,303	(Actual)
2022-2023	15,272,380	(Actual)
2023-2024	14,711,210	(Est.)
2024-2025	14,678,500	(Budget)



FULL-TIME POSITIONS SUMMARY

DEPARTMENT	DESCRIPTION	DIVISION	POSITIONS		
			2022-23	2023-24	2024-25
Administrative Services	Administration	1002	4	4	4
	Communications and Marketing	1004	3	3	3
	Facility Services	1006	6	6	7
	Human Relations	1020	3	3	3
	Gig East Exchange	1025	1	1	1
				17	17
Financial Services	Administration and Accounting	2001	17	17	17
	Purchasing and Warehouse	2004	7	7	7
	Billing, Collections, Customer Service, and Credit	2006	38	38	38
	Print Services	2008	2	2	2
				64	64
Human Resources	Human Resources	2501	6	6	6
			6	6	6
Police	Police	3101	140	141	141
	Police Overhires		2	2	2
			142	143	143
Fire	Fire	3201	99	98	98
	Fire Overhires		3	3	3
			102	101	101
Planning and Community Revitalization	Planning and Community Revitalization	3401	11	10	10
	Business Development	3402	2	2	2
			13	12	12
Development Services	Construction Standards	3502	10	11	13
	Land Development	3504	4	5	5
	Neighborhood Improvements	3505	4	4	4
	Geographic Information Services	3506	3	3	1
			21	23	23
Parks and Recreation	Recreation	4001	11	12	12
	Parks	4002	18	20	20
	Wedgewood	4045	3	3	3
			32	35	35
Public Works	Public Works Administration	5001	7	8	7
	Street Maintenance	5002	25	25	25
	Environmental Services	5003	37	37	37
	Engineering	5004	4	4	5
	Fleet Maintenance	5005	17	17	17
	Parking and Traffic	5008	6	6	6
				96	97

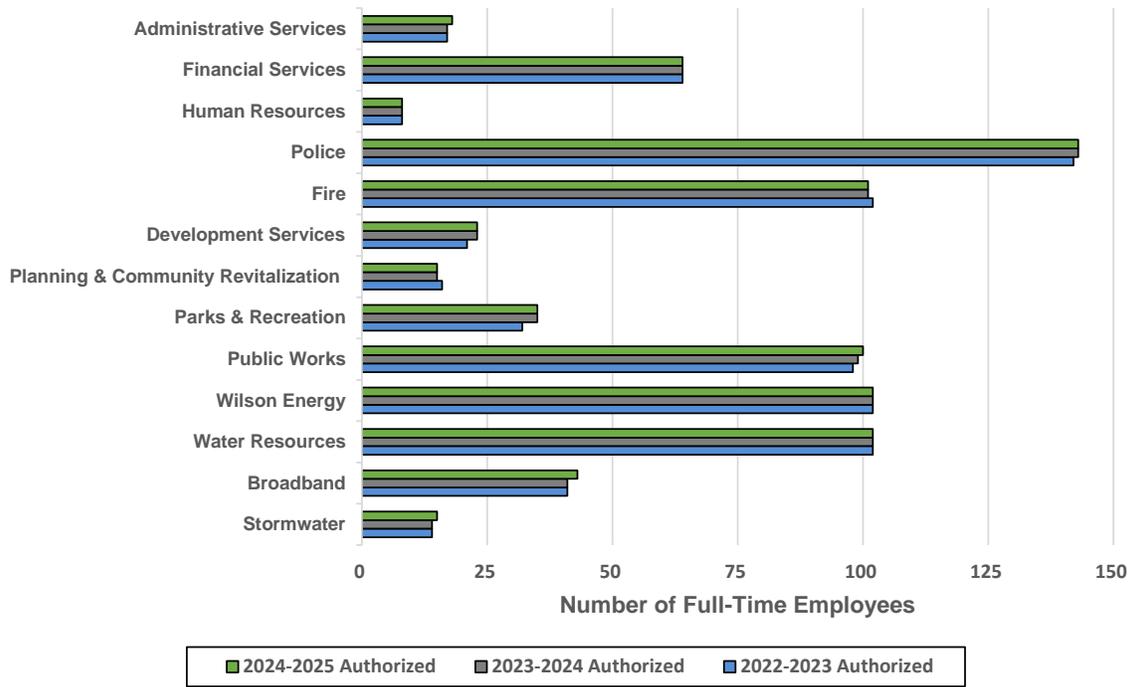
FULL-TIME POSITIONS SUMMARY

DEPARTMENT	DESCRIPTION	DIVISION	POSITIONS		
			2022-23	2023-24	2024-25
Electric	Electric Administration	6001	4	5	5
	Engineering and System Planning	6002	14	13	13
	System Control and Communications	6003	7	7	7
	Electric Distribution	6005	50	50	50
	Key Accounts and Marketing	6006	2	2	2
				77	77
Gas	Gas Distribution	6502	21	21	21
	Utility Locators	6503	4	4	4
			25	25	25
Water Resources	Water Resources Administration	7001	2	2	3
	Water Treatment	7002	21	21	21
	Water Distribution	7003	20	20	20
	Water Reclamation	7004	31	31	31
	Wastewater Collection	7005	28	28	27
				102	102
Broadband	Broadband Administration	6301	3	3	2
	Broadband Operations	6302	12	12	12
	Broadband Head End Engineering	6303	5	5	5
	Technical Support Services	6306	9	9	11
	Unified Communications Center	6307	12	12	13
				41	41
Stormwater Management	Stormwater Management	7606	14	14	15
			14	14	15
Downtown Development	Administration	8501	3	3	3
			3	3	3
Mass Transit	Administration	5101	2	2	2
			2	2	2
Risk Management	Risk Services	2503	2	2	2
			2	2	2
GRAND TOTAL			759	764	768

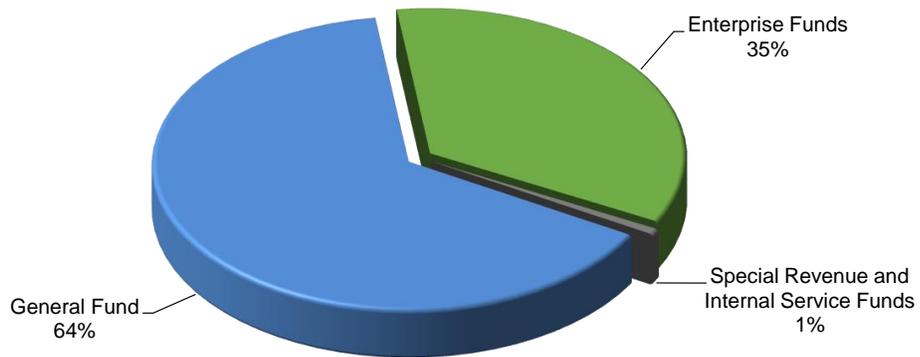
Maintaining a strong team requires us to define strategic roles for each team member and through collaboration bring different strengths to the table. Our flexible staffing management takes into consideration the staff needed to maintain efficient operations and process improvements achieved through technology advances or additional training. As a result, to maximize productivity, staffing levels may vary from year-to-year as we shift resources between various divisions or departments to meet operational needs. Overall, staffing level changes for FY 2025 result in a net increase of four (4) positions in the budget. The increase is specific to the addition of one (1) position in Facility Services, two (2) positions in Development Services, the reduction of one (1) position in Public Works Administration, the addition of one (1) position in Public Works Engineering, the addition of one (1) position in Water Resources, and the transfer of one (1) position from Water Resources to Stormwater. Two (2) positions in the General Fund were transferred to Broadband. The total full-time positions for FY 2025 is 768.

FULL-TIME POSITIONS SUMMARY

Full-Time Positions by Department



Full-Time Positions By Fund Type



General Fund

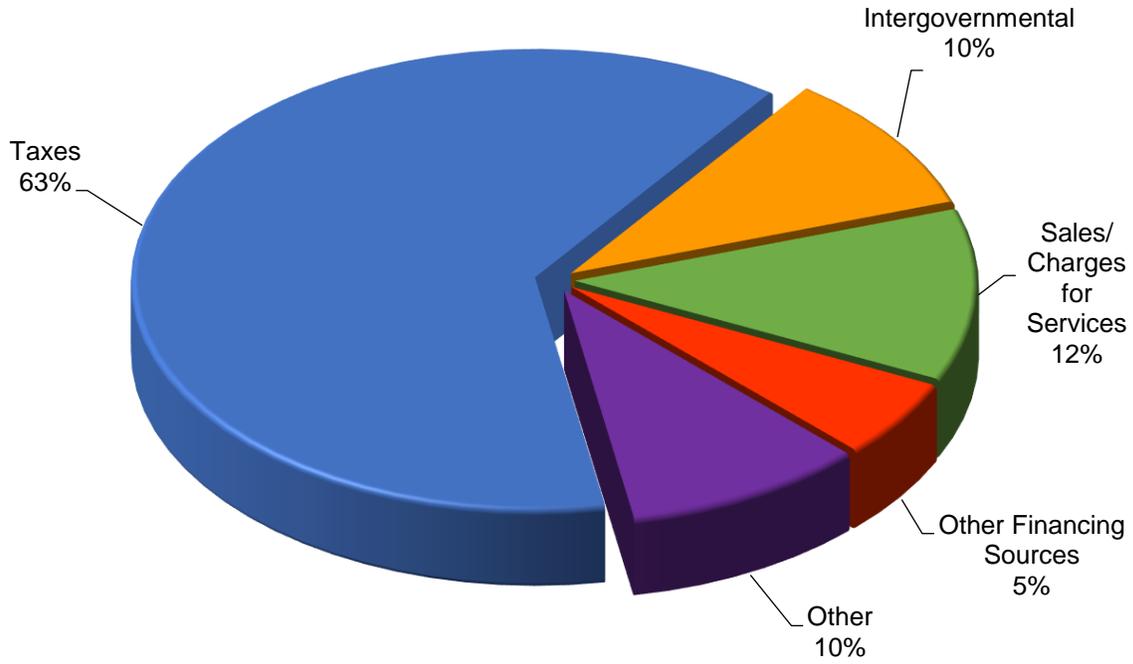
REVENUE AND EXPENDITURE SUMMARY

GENERAL

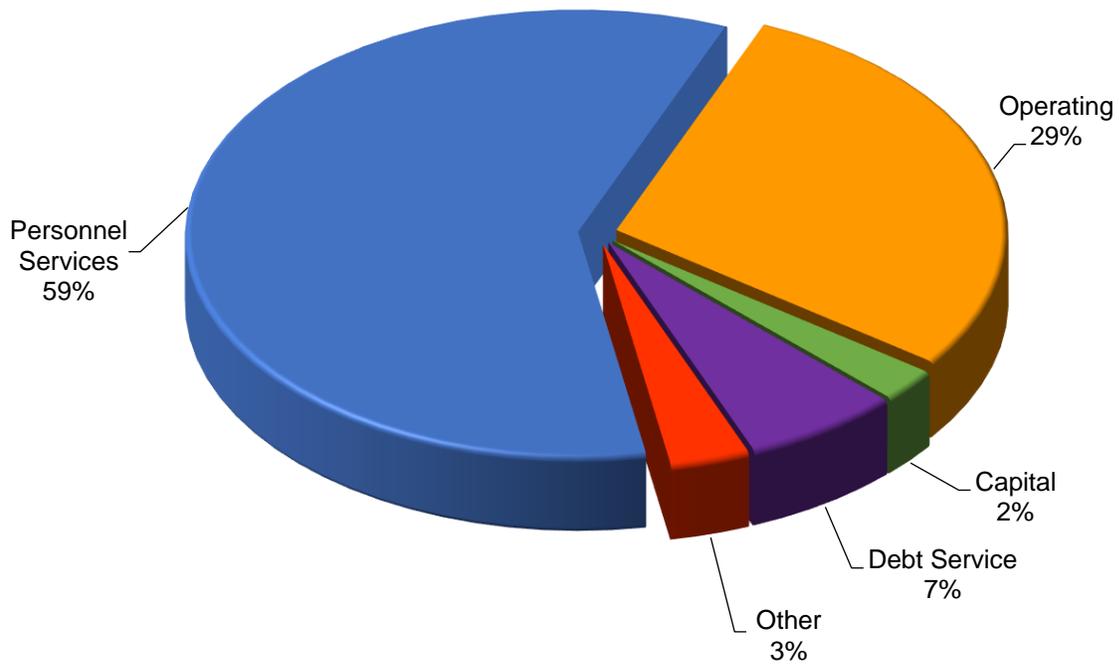
	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
<i>Revenues, Other Sources, and Fund Balance</i>					
Property Taxes	\$ 23,686,419	\$ 24,694,122	\$ 24,248,590	\$ 24,248,590	\$ 29,174,850
Motor Vehicle Property Taxes	2,685,623	2,776,106	2,680,840	2,680,840	2,630,850
Other Taxes	12,458,986	12,923,586	11,403,000	11,403,000	12,201,500
Intergovernmental	7,032,748	7,267,051	6,682,220	6,944,870	6,970,500
Sales/Charges for Services	7,386,356	7,956,206	8,080,050	8,595,050	8,473,850
Licenses, Permits, Etc.	1,796,396	1,780,229	1,528,350	1,588,350	1,574,700
Assessments	97,324	121,925	64,450	144,450	67,710
Miscellaneous Income	641,807	446,113	45,000	217,750	4,940,500
Investment Income	(172,181)	855,467	125,000	125,000	250,000
Installment Purchase Financing Proceeds	2,240,000	686,200	2,165,000	2,165,000	-
Interfund Transfers In	3,468,010	9,627,520	4,928,680	5,435,340	3,834,930
Fund Balance Appropriated	-	-	3,432,010	5,908,615	-
Total	\$ 61,321,488	\$ 69,134,525	\$ 65,383,190	\$ 69,456,855	\$ 70,119,390
<i>Expenditures and Other Uses</i>					
Administrative Services	\$ 6,888,063	\$ 7,403,130	\$ 7,429,130	\$ 7,931,884	\$ 11,454,600
Financial Services	1,334,289	1,419,499	1,540,630	1,592,789	1,633,140
Information Technology Services *	340,600	340,600	349,120	349,120	401,300
Human Resources	377,400	388,004	447,020	521,300	474,660
Police	15,023,819	16,082,148	17,602,390	17,831,828	18,402,840
Fire	11,524,872	10,175,585	12,822,290	12,634,018	11,295,940
Planning and Community Revitalization	1,687,302	1,606,752	1,932,600	1,965,064	1,598,740
Development Services	2,006,813	2,369,913	2,065,980	2,746,724	2,456,490
Parks and Recreation	5,809,483	6,814,323	6,520,780	7,170,535	6,720,290
Public Works	12,163,684	12,129,886	11,869,690	12,860,398	12,779,500
Interfund Loan Repayment	963	4,649	19,000	19,000	760
Contingency	-	-	90,000	291,555	450,000
Interfund Transfers Out	2,143,960	8,409,768	2,694,560	3,542,640	2,451,130
Total	\$ 59,301,248	\$ 67,144,257	\$ 65,383,190	\$ 69,456,855	\$ 70,119,390

* 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



Expenditures / Uses



REVENUES, OTHER SOURCES, AND FUND BALANCE

GENERAL

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
PROPERTY TAXES					
Current Year	\$ 23,315,761	\$ 24,349,678	\$ 23,998,590	\$ 23,998,590	\$ 28,874,850
Prior Year	365,017	332,692	250,000	250,000	300,000
Payments in Lieu of Taxes	5,641	11,752	-	-	-
Subtotal	23,686,419	24,694,122	24,248,590	24,248,590	29,174,850
MOTOR VEHICLE PROPERTY TAXES					
Current Year	2,658,056	2,747,192	2,665,840	2,665,840	2,615,850
Prior Year	27,567	28,914	15,000	15,000	15,000
Subtotal	2,685,623	2,776,106	2,680,840	2,680,840	2,630,850
OTHER TAXES					
One Cent Sales Tax	4,913,983	5,215,480	4,706,300	4,706,300	4,894,500
Original Half Cent	2,410,611	2,575,173	2,115,800	2,115,800	2,200,400
Additional Half Cent	2,352,619	2,487,337	2,307,400	2,307,400	2,376,600
Additional Half Cent	2,383,887	2,569,727	2,228,500	2,228,500	2,310,000
Occupancy Tax	331,559	-	-	-	375,000
Vehicle Rental Tax	66,327	75,869	45,000	45,000	45,000
Subtotal	12,458,986	12,923,586	11,403,000	11,403,000	12,201,500
INTERGOVERNMENTAL					
Utility Sales Tax	4,483,783	4,690,847	4,361,900	4,361,900	4,503,000
Telecommunications	189,840	199,621	206,500	206,500	186,000
Video Programming	304,253	284,062	243,800	243,800	282,000
Beer and Wine Excise Tax	189,586	217,711	200,000	200,000	200,000
Powell Bill Funds	1,441,745	1,435,519	1,435,520	1,435,520	1,540,000
ABC Store Profits	157,675	136,500	97,500	97,500	97,500
Law Enforcement Forfeitures	81,645	129,513	25,000	90,880	50,000
PEG Channel Reimbursement	77,924	75,801	77,000	77,000	77,000
Federal Emergency (Cares Act)	11,479	-	-	-	-
Solid Waste Tax Distribution	36,877	37,160	35,000	43,000	35,000
Grants	57,941	60,317	-	188,770	-
Subtotal	7,032,748	7,267,051	6,682,220	6,944,870	6,970,500
SALES/CHARGES FOR SERVICES					
Residential Solid Waste Fees	5,333,994	5,690,184	5,927,000	6,032,000	6,045,550
Income from Recreation	1,318,998	1,519,397	1,055,600	1,370,600	1,181,850
Fire Protection	66,997	66,871	68,200	68,200	68,200
Other	666,367	679,754	1,029,250	1,124,250	1,178,250
Subtotal	7,386,356	7,956,206	8,080,050	8,595,050	8,473,850

REVENUES, OTHER SOURCES, AND FUND BALANCE

GENERAL

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
LICENSES, PERMITS, ETC.					
Special Licenses	2,928	2,642	-	-	-
Motor Vehicle Licenses	961,105	960,767	850,000	850,000	850,000
Building Permits	285,616	295,989	245,000	304,100	263,500
HVAC Permits	175,606	158,021	150,000	150,000	161,250
Planning and Zoning Fees	78,642	90,295	70,000	70,900	75,250
Plumbing Inspections	79,460	57,757	40,000	40,000	43,000
Electrical Inspections	124,773	102,413	85,300	85,300	91,700
Fire Inspection Fees	37,353	54,740	50,000	50,000	50,000
Other Permits and Charges	50,913	57,605	38,050	38,050	40,000
Sub-Total	1,796,396	1,780,229	1,528,350	1,588,350	1,574,700
ASSESSMENTS	97,324	121,925	64,450	144,450	67,710
MISCELLANEOUS INCOME	641,807	446,113	45,000	217,750	4,940,500
INVESTMENT INCOME	(172,181)	855,467	125,000	125,000	250,000
INSTALLMENT PURCHASE FINANCING	2,240,000	686,200	2,165,000	2,165,000	-
INTERFUND TRANSFERS IN					
Electric Fund	1,675,000	1,675,000	1,675,000	1,675,000	1,675,000
Gas Fund	921,850	921,850	921,850	921,850	921,850
Electric and Gas (Payment in Lieu of Taxes)	871,160	1,300,720	1,341,830	1,341,830	1,238,080
Transfer from Project Funds	-	5,729,950	990,000	1,496,660	-
Sub-Total	3,468,010	9,627,520	4,928,680	5,435,340	3,834,930
FUND BALANCE APPROPRIATED*					
Fund Balance Appropriated (Unassigned)	-	-	3,432,010	4,738,530	-
Encumbrance Balance	-	-	-	1,170,085	-
Sub-Total	-	-	3,432,010	5,908,615	-
Grand Total	\$ 61,321,488	\$ 69,134,525	\$ 65,383,190	\$ 69,456,855	\$ 70,119,390

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

DESCRIPTION OF REVENUE SOURCES

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 current tax rate is recommended at 52.5 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 received 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. The original agreement has ended; however, beginning in FY 2025, Wilson County Tourism Development Authority and the City entered into a new agreement for three percent (3%) to be used in the payment of debt on the Outdoor Sports and Entertainment Facility.
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
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.

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

DESCRIPTION OF REVENUE SOURCES

GENERAL

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 violators have 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
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 the capital 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 revenue bond or 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 re-appropriated in the subsequent year's budget.

EXPENDITURE SUMMARY**GENERAL**

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Administrative Services					
Personnel Services	\$ 1,959,756	\$ 2,069,892	\$ 2,348,470	\$ 2,388,470	\$ 2,740,820
Operating Expenses	7,151,098	7,306,778	7,500,240	7,961,964	11,406,710
Recovered Costs	(2,231,882)	(2,383,971)	(2,419,580)	(2,692,970)	(2,721,930)
Capital Outlay	9,091	410,431	-	274,420	29,000
Subtotal	6,888,063	7,403,130	7,429,130	7,931,884	11,454,600
Financial Services					
Personnel Services	4,997,297	5,431,210	5,937,000	5,937,000	6,176,730
Operating Expenses	2,110,170	2,131,048	2,179,280	2,236,489	2,191,660
Recovered Costs	(5,857,860)	(6,170,753)	(6,626,360)	(6,641,010)	(6,806,250)
Capital Outlay	84,682	27,994	50,710	60,310	71,000
Subtotal	1,334,289	1,419,499	1,540,630	1,592,789	1,633,140
Information Technology Services					
Operating Expenses	2,629,130	2,629,130	2,671,710	2,671,710	3,246,510
Recovered Costs	(2,288,530)	(2,288,530)	(2,322,590)	(2,322,590)	(2,845,210)
Subtotal	340,600	340,600	349,120	349,120	401,300
Human Resources					
Personnel Services	559,955	577,756	619,590	619,590	659,230
Operating Expenses	69,044	68,919	125,440	229,240	131,870
Recovered Costs	(251,599)	(258,671)	(298,010)	(327,530)	(316,440)
Subtotal	377,400	388,004	447,020	521,300	474,660
Police					
Personnel Services	12,493,098	12,569,229	14,520,570	14,520,570	15,008,490
Operating Expenses	2,567,155	2,888,827	2,620,050	2,721,783	2,888,810
Recovered Costs	(250,228)	(251,385)	(290,410)	(290,410)	(300,170)
Capital Outlay	213,794	875,477	752,180	879,885	805,710
Subtotal	15,023,819	16,082,148	17,602,390	17,831,828	18,402,840

EXPENDITURE SUMMARY**GENERAL**

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Fire					
Personnel Services	\$ 8,635,477	\$ 9,130,757	\$ 10,027,590	\$ 10,027,590	\$ 10,478,770
Operating Expenses	1,054,099	1,104,762	1,155,080	1,173,063	1,131,110
Recovered Costs	(432,312)	(456,538)	(501,380)	(501,380)	(523,940)
Capital Outlay	2,267,608	396,604	2,141,000	1,934,745	210,000
Subtotal	11,524,872	10,175,585	12,822,290	12,634,018	11,295,940
Planning and Community Revitalization					
Personnel Services	1,485,708	1,384,066	1,629,700	1,629,700	1,281,680
Operating Expenses	250,907	222,686	302,900	335,364	290,780
Recovered Costs	(49,313)	-	-	-	-
Capital Outlay	-	-	-	-	26,280
Subtotal	1,687,302	1,606,752	1,932,600	1,965,064	1,598,740
Development Services					
Personnel Services	1,927,422	2,004,121	2,193,020	2,160,520	2,412,440
Operating Expenses	573,904	915,700	412,630	1,120,602	476,920
Recovered Costs	(516,827)	(549,908)	(586,340)	(587,800)	(485,430)
Capital Outlay	22,314	-	46,670	53,402	52,560
Subtotal	2,006,813	2,369,913	2,065,980	2,746,724	2,456,490
Parks and Recreation					
Personnel Services	3,769,701	4,041,501	4,072,640	4,087,640	4,434,210
Operating Expenses	1,946,109	2,290,338	2,108,610	2,505,635	2,158,080
Recovered Costs	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)
Capital Outlay	105,673	494,484	351,530	589,260	140,000
Subtotal	5,809,483	6,814,323	6,520,780	7,170,535	6,720,290
Public Works					
Personnel Services	6,928,648	6,423,052	7,538,090	7,538,090	8,139,330
Operating Expenses	7,115,938	7,568,804	6,610,050	7,343,109	6,801,290
Recovered Costs	(3,162,683)	(2,663,529)	(2,856,500)	(2,856,500)	(2,903,120)
Capital Outlay	1,281,781	801,559	578,050	835,699	742,000
Subtotal	12,163,684	12,129,886	11,869,690	12,860,398	12,779,500

EXPENDITURE SUMMARY**GENERAL**

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Other Expenditures					
Interfund Loan Repayment	\$ 963	\$ 4,649	\$ 19,000	\$ 19,000	\$ 760
Contingency	-	-	90,000	291,555	450,000
Interfund Transfers Out					
Mass Transit Fund	35,000	1,035,000	1,358,990	1,073,060	755,000
Industrial Air Center Fund	54,880	54,880	54,880	54,880	100,000
Wilson Cemetery Commission Fund	-	160,000	-	-	-
Community Development Fund	-	124,040	123,720	123,720	123,720
Downtown Development Fund	260,000	420,890	481,970	866,970	347,410
Public Street Maintenance and Construction Project	575,000	675,000	675,000	1,114,010	1,125,000
Nash Street Parking & Streetscape Capital Project Fund	1,200,000	-	-	-	-
2022 Economic Development Initiative Reid Street Park Improvements Capital Project Fund	-	47,630	-	-	-
Grant Project Fund	19,080	32,158	-	10,000	-
Miracle Field Capital Project Fund	-	770,170	-	-	-
Wilson Mall Commercial Redevelopment Capital Project Fund	-	4,150,000	-	-	-
Outdoor Sports and Recreation Facility Capital Project Fund	-	640,000	-	-	-
Fleming Stadium II Repairs Capital Projects Fund	-	300,000	-	-	-
Recreation Center Splash Pad Capital Project Fund	-	-	-	300,000	-
Subtotal	2,144,923	8,414,417	2,803,560	3,853,195	2,901,890
Grand Total	\$ 59,301,248	\$ 67,144,257	\$ 65,383,190	\$ 69,456,855	\$ 70,119,390

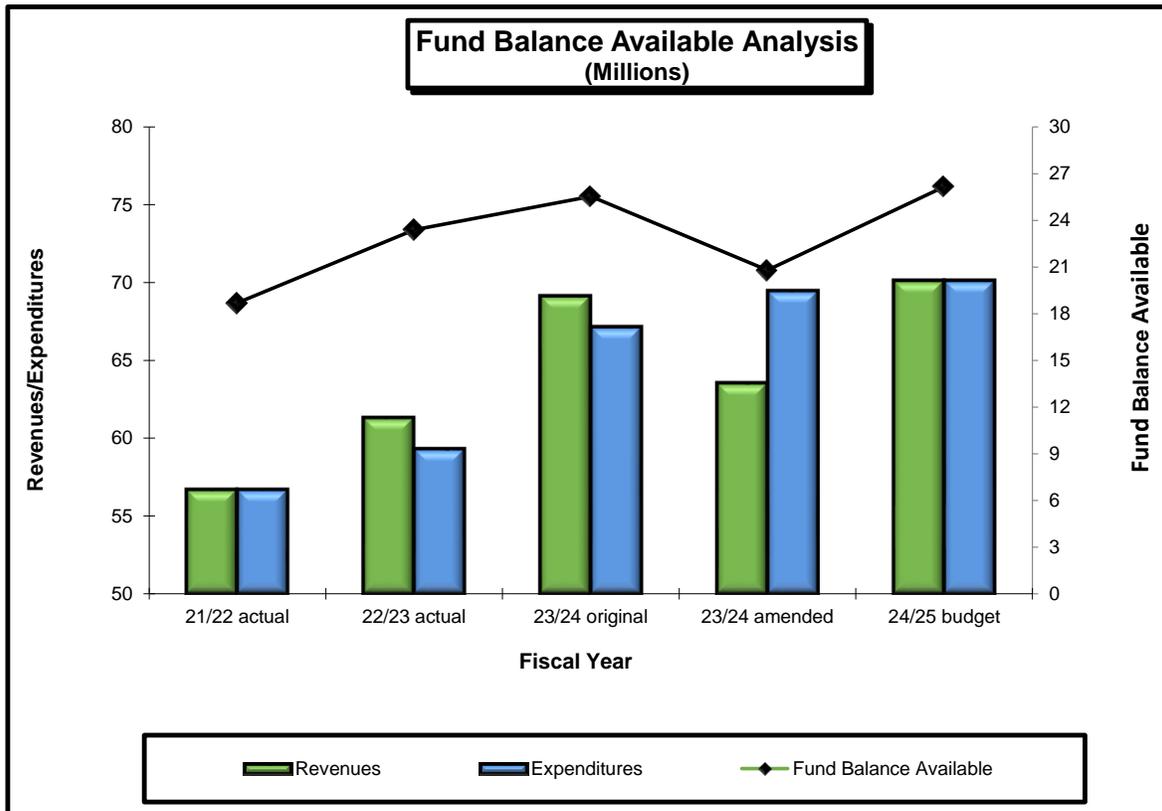
FUND BALANCE AVAILABLE

GENERAL

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Revenues/Other Financing Sources (OFS)	\$ 61,321,488	\$ 69,134,525	\$ 61,951,180	\$ 63,548,240	\$ 70,119,390
Expenditures/Other Financing Uses (OFU)	<u>59,301,248</u>	<u>67,144,257</u>	<u>65,383,190</u>	<u>69,456,855</u>	<u>70,119,390</u>
Revenues/OFS Over (Under) Expenditures/OFU	<u>\$ 2,020,240</u>	<u>\$ 1,990,268</u>	<u>\$ (3,432,010)</u>	<u>\$ (5,908,615)</u>	<u>\$ -</u>
Fund Balance Appropriated	<u>\$ 7,209,639</u>	<u>\$ 8,007,785</u>	<u>\$ 3,432,010</u>	<u>\$ 5,908,615</u>	<u>\$ -</u>
Fund Balance - Beginning of Year	\$ 21,968,955	\$ 23,388,288	\$ 25,536,505	\$ 25,536,505	\$ 26,154,461 **
Increase (Decrease)	<u>1,419,333</u>	<u>2,148,217</u>	<u>(3,432,010)</u>	<u>(4,738,530) *</u>	<u>-</u>
Fund Balance - End of Year	<u><u>\$ 23,388,288</u></u>	<u><u>\$ 25,536,505</u></u>	<u><u>\$ 22,104,495</u></u>	<u><u>\$ 20,797,975</u></u>	<u><u>\$ 26,154,461</u></u>

*Excludes Encumbrances Reappropriated in the amount of \$ 1,170,085

**FY2025 Fund Balance - Beginning of Year is based on an estimated actual Fund Balance - End of Year for FY2024



Administrative Services

Administration

**Mayor & Council
General Administration
City Attorney
General Government
Debt Service**

Administrative Services provides general management and supervision to the various offices, departments, and programs of city government that have the responsibility of delivering service to the citizenry; supports the City Council in the development of policies, regulations, ordinances, and laws; and implements those policies via programs provided to the citizens of the City of Wilson.

ADMINISTRATIVE SERVICES

Administration

COUNCIL GOALS

Building a Better Wilson 1	Economic Development 2	Infrastructure 3	Homes and Neighborhoods 4	Downtown 5	Recreation and Parks 6	Community Involvement 7
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Department Goals and Initiatives	Link to Council Goals
1. Work with the Economic Development Council (EDC) in attracting new industry to the Wilson Corporate Park	1,2,5
2. Continue negotiations with the county for consolidation of programs and services	1,3
3. Continue to provide management studies for the purpose of advising Council and staff on effective and efficient operations	1,2,3,4,5,6,7
4. Monitor federal and state legislative issues and work closely with elected officials for the benefit of the citizens of Wilson	1,2,3,4,5,6,7
5. Achieve more competitive position in the electric industry; participate in activities to strengthen the financial position of the North Carolina Eastern Municipal Power Agency	1,2,3,4,5,6,7
6. Address as a top priority the importance of maintaining a viable electric system and ensuring the financial stability of the system	2,3
7. Research and identify new sources of revenue, particularly in the area of user fees	3
8. Continue redevelopment efforts and emphasize the importance of revitalizing downtown Wilson and neighborhoods of blight	1,2,4,5
9. Continue the development of the Fiber to the Premise (FTTP) project and bring on-line business and residential customers	1,2,3
10. Promote FTTP to ensure we meet target goals for participation, on schedule, per our Recommended business model	1,2,3
11. Increase public awareness of City projects, programs, services, etc.	1,7

DEPARTMENT SUMMARY

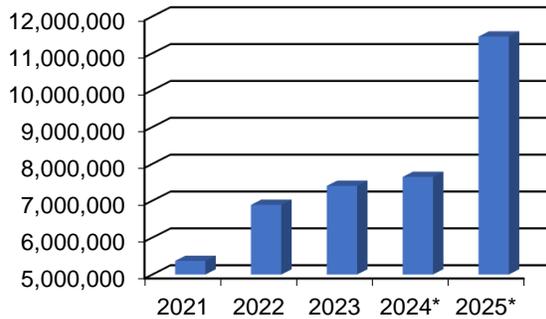
ADMINISTRATIVE SERVICES

EXPENDITURE SUMMARY:

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Personnel Services	\$ 1,959,756	\$ 2,069,892	\$ 2,348,470	\$ 2,388,470	\$ 2,740,820
Operating Expenses	7,151,098	7,306,778	7,500,240	7,961,964	11,406,710
Recovered Costs	(2,231,882)	(2,383,971)	(2,419,580)	(2,692,970)	(2,721,930)
Capital Outlay	9,091	410,431	-	274,420	29,000
TOTAL	\$ 6,888,063	\$ 7,403,130	\$ 7,429,130	\$ 7,931,884	\$ 11,454,600
OFFSETTING REVENUES	\$ 87,562	\$ 113,148	\$ 74,800	\$ 87,570	\$ 74,800

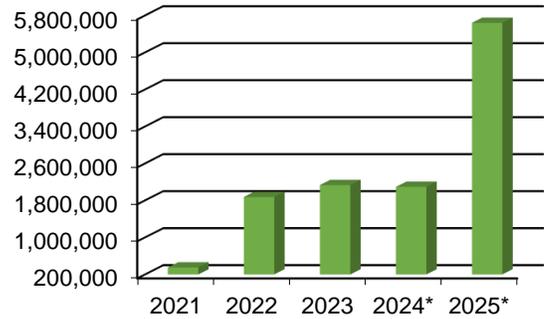
EXPENDITURES

**Administrative Services Expenditures
by Fiscal Year**



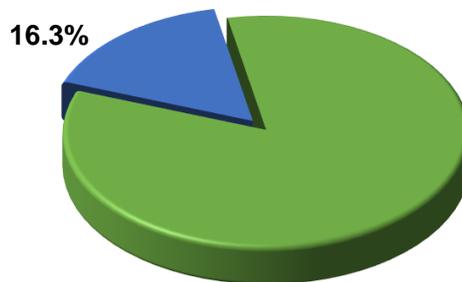
* Estimated

**Debt Service Expenditures
by Fiscal Year**



* Estimated

**Administrative Services Expenditures
as a % of General Fund Expenditures**



PERSONNEL SUMMARY ADMINISTRATIVE SERVICES

Class Title	Salary Range	2022-23 Authorized	2023-24 Authorized	2024-25 Authorized
Administrative Services (1002)				
City Manager	-	1	1	1
Assistant City Manager	29	1	1	1
City Clerk	20	1	1	1
Administrative Assistant (Formerly Executive Assistant)	15	1	1	1
Communications and Marketing (1004)				
Director of Communications and Marketing	28	1	1	1
Communications Coordinator	21	1	1	1
Digital Marketing and Communications Coordinator	19	0	1	1
Strategic Communications Specialist	15	1	0	0
Facility Services (1006)				
Project Manager	23	0	0	1
Facility Services Manager	22	1	1	1
Facility Services Supervisor	20	1	1	1
Facility Services Technician I-IV	15,17,18,19	4	4	4
Human Relations (1020)				
Human Relations Officer	25	1	1	1
Human Relations Assistant	18	2	2	2
GigEast Exchange (1025)				
Greenlight Community Education Coordinator	19	1	1	1
Full-time		17	17	18

CAPITAL OUTLAY ADMINISTRATIVE SERVICES

Item	New/ Replacement	2024-25 Budget
Facility Services (1006)		
One(1) Sedan	N	29,000
Total		29,000

Impact of Capital Outlay on Operating Budget: None

Note:

Any direct impact on the operating budget from capital items identified for replacement or new purchase in FY 2025 will result from a reduction to the maintenance and/or repair costs previously experienced on the older items. This amount of reduction varies and for this reason is not extrapolated and built into the operating budget.

MAYOR AND COUNCIL

DESCRIPTION OF SERVICES:

Mayor and Council is responsible for formulating policies, approving annual financial plans, establishing property tax rates and user fees, adopting ordinances, resolutions, and regulations for the welfare of the City. It conducts public hearings and forums, issues proclamations, represents the City in regional cooperative efforts, determines land-use policies through zoning, and provides general direction of the organization.

PROGRAM GOALS AND INITIATIVES:

- As the governing body of the City of Wilson, establish policy and enact ordinances necessary to maintain an orderly, healthy, and safe environment for all citizens
- Promote economic development
- Provide high-quality entertainment and recreational opportunities for all
- Improve human relations, especially race relations, throughout the community
- Improve City services
- Enhance business and educational opportunities by continuing to develop and support fiber optics in the community

EXPENDITURE SUMMARY:

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Personnel Services	\$ 81,529	\$ 83,908	\$ 84,380	\$ 84,380	\$ 89,190
Operating Expenses	50,807	60,603	78,140	79,120	78,740
Recovered Costs	<u>(66,168)</u>	<u>(72,255)</u>	<u>(81,260)</u>	<u>(81,260)</u>	<u>(83,970)</u>
TOTAL	<u>\$ 66,168</u>	<u>\$ 72,256</u>	<u>\$ 81,260</u>	<u>\$ 82,240</u>	<u>\$ 83,960</u>

ADMINISTRATIVE SERVICES

DESCRIPTION OF SERVICES:

Administrative Services is responsible for general administration, presentation of the annual budget in accordance with budgetary standards, policy implementation, capital improvement programs, and responding to citizen and council concerns. Administration provides information to the public, records and maintains records of Council proceedings, develops and coordinates agendas, ordinances, resolutions, reports, and maintains a directory of boards.

PROGRAM GOALS AND INITIATIVES:

- Develop comprehensive public information program that disseminates the City's message
- Provide administrative leadership to City Council by implementing policies, programs, ordinances, and resolutions approved by the City Council
- Inform Council of the City's financial condition and future financial needs
- Provide internet access to City Code, council addresses, agendas, applications to the City boards, board directory, and other public records as needed
- Prepare and distribute reports, agendas, and other communications to Council on relevant matters in a timely manner
- Implement the Council Goals and Objectives Program
- Focus on priorities placed on the City's fiber optics, continued viability in the electric business, and ensure that the City's financial debt commitment is met
- Provide accurate records for the City of Wilson and records management
- Respond to citizens/Council requests and/or concerns promptly and provide public information
- Provide necessary staff support to Mayor/City Council to perform their duties
- Communicate with Leadership Team and City employees relative to changes in programs and policies

EXPENDITURE SUMMARY:

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Personnel Services	\$ 509,461	\$ 542,300	\$ 767,600	\$ 807,600	\$ 928,040
Operating Expenses	77,425	84,385	107,630	107,630	110,500
Recovered Costs	<u>(293,444)</u>	<u>(313,342)</u>	<u>(437,620)</u>	<u>(457,620)</u>	<u>(519,270)</u>
TOTAL	<u>\$ 293,442</u>	<u>\$ 313,343</u>	<u>\$ 437,610</u>	<u>\$ 457,610</u>	<u>\$ 519,270</u>

CITY ATTORNEY

DESCRIPTION OF SERVICES:

The City Attorney is responsible for legal advice to Council and staff, litigation, resolution and ordinance drafting, policy review, and legislative review and planning.

PROGRAM GOALS AND INITIATIVES:

- Protect the interests of the City of Wilson by serving as legal advisor to the Mayor and City Council, City Manager, boards, commissions, and staff
- Represent the City of Wilson in all aspects of litigation and legal affairs, including prosecution and defense of suits for and against the City of Wilson
- Prepare or assist in preparing ordinances, resolutions, agreements, and other necessary legal documents
- Advise Mayor, Council, and staff in the development of regulations and in execution of City policies and operations
- Continue land acquisition and permitting requirements
- Specifically advise the City on environmental issues and challenges
- Assist the City with any legal affairs associated with the fiber optics project

EXPENDITURE SUMMARY:

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Operating Expenses	\$ 397,292	\$ 404,035	\$ 300,000	\$ 500,000	\$ 300,000
Recovered Costs	<u>(198,646)</u>	<u>(202,018)</u>	<u>(150,000)</u>	<u>(250,000)</u>	<u>(150,000)</u>
TOTAL	<u><u>\$ 198,646</u></u>	<u><u>\$ 202,017</u></u>	<u><u>\$ 150,000</u></u>	<u><u>\$ 250,000</u></u>	<u><u>\$ 150,000</u></u>

Administrative Services

Communications and Marketing

Communications and Marketing is responsible for growing and guiding a strategic communication plan that provides a framework for the organization to enhance two-way communication, improve internal and external relationships, and encourage participation in building and marketing this great city.

COMMUNICATIONS AND MARKETING

DESCRIPTION OF SERVICES:

The Communications and Marketing Department is responsible for implementing a robust communications program that provides consistent, timely, inclusive and innovative news and information to residents and stakeholders through the City's many communications channels, encouraging all those interested to engage and participate with the City.

PROGRAM GOALS AND INITIATIVES:

- Deliver a structured and consistent approach to City communications
- Improve access to and participation in our local government
- Provide information that is timely, accurate, clear, accessible, and responsive
- Build Wilson's brand and brand recognition
- Work across the organization to ensure information is thorough, factual, timely, and coordinated
- Comply with all Federal, State, and local public records regulations
- Strive to achieve a culture of engagement and participation
- Encourage employees and citizens to become ambassadors for Wilson

EXPENDITURE SUMMARY:

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Personnel Services	\$ 375,215	\$ 402,887	\$ 404,050	\$ 404,050	\$ 426,900
Operating Expenses	112,229	63,724	90,800	90,800	92,330
Recovered Costs	<u>(322,419)</u>	<u>(340,864)</u>	<u>(355,880)</u>	<u>(355,880)</u>	<u>(375,380)</u>
TOTAL	<u>\$ 165,025</u>	<u>\$ 125,747</u>	<u>\$ 138,970</u>	<u>\$ 138,970</u>	<u>\$ 143,850</u>

PERFORMANCE INDICATORS:

Department Goal(s)	Outputs	2022-23 Actual	2023-24 Estimated	2024-25 Goal
4,6,8,11	Implement/execute the Strategic Communication Plan (including key communications policies)	100%	100%	100%
4,6,8,11	Growth in social media	22%	28%	25%
4,6,8,11	Growth in website engagement	10%	3%	4%
4,6,8,11	Execute and refine content calendar to create timely and engaging content for internal and external audiences	100%	100%	100%

Administrative Services

Facility Services

Facility Services is responsible for providing long-range planning of facilities maintenance, maintaining building inventory, reviewing and administering contract building maintenance, evaluating and repairing HVACs, lighting and electrical, plumbing, locks, doors, and roofing systems City-wide. It provides a comprehensive maintenance program for City buildings and works with certain non-profit agencies. It provides all cleaning and maintenance services for City buildings.

FACILITY SERVICES

DESCRIPTION OF SERVICES:

Facility Services is responsible for providing long-range planning of facilities maintenance, maintaining building inventory, reviewing and administering contract building maintenance, evaluating and repairing HVACs, lighting and electrical, plumbing, locks, doors, and roofing systems City-wide. It provides a comprehensive maintenance program for City buildings and works with certain non-profit agencies.

PROGRAM GOALS AND INITIATIVES:

- Manage the City's building maintenance program in a cost-effective and efficient manner
- Ensure compliance of all necessary local, state, and federal building codes
- Provide a safe, clean, and comfortable working environment
- Develop cost-effective long-range preventive maintenance program for all City facilities
- Provide proper maintenance training for personnel
- Ensure that all buildings are structurally sound and provide adequate working space
- Closely monitor contracted building maintenance for efficiencies and cost effectiveness
- Ensure all daily maintenance requests are addressed in a timely manner and internal customers are satisfied

EXPENDITURE SUMMARY:

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Personnel Services	\$ 601,216	\$ 632,860	\$ 669,380	\$ 669,380	\$ 825,870
Operating Expenses	215,569	332,579	286,580	286,580	352,810
Recovered Costs	(408,392)	(506,507)	(477,980)	(477,980)	(603,840)
Capital Outlay	-	47,574	-	-	29,000
TOTAL	\$ 408,393	\$ 506,506	\$ 477,980	\$ 477,980	\$ 603,840

PERFORMANCE INDICATORS:

Department Goal(s)	Outputs	2022-23 Actual	2023-24 Estimated	2024-25 Goal
N/A	Work orders completed within established timeline	92%	95%	98%
N/A	HVACs preventative maintenance completed annually	98%	100%	100%
N/A	Annual overtime (\$)	16,000	18,000	10,000

Administrative Services

Government Services

GENERAL GOVERNMENT

DESCRIPTION OF SERVICES:

General Government includes charges for insurance, telephone, E911 communication charges, dues and subscriptions, service agreements, official printings, city utilities, special programs, and other non-departmental charges.

PROGRAM GOALS AND INITIATIVES:

- Account for general fund expenditures associated with general government activities, but not directly attributable to a particular office or department

EXPENDITURE SUMMARY:

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Operating Expenses	\$ 3,899,860	\$ 3,793,299	\$ 4,071,520	\$ 4,175,679	\$ 4,203,150
Recovered Costs	(606,337)	(664,466)	(610,080)	(763,470)	(589,760)
Capital Outlay	<u>9,091</u>	<u>362,857</u>	<u>-</u>	<u>274,420</u>	<u>-</u>
TOTAL	<u>\$ 3,302,614</u>	<u>\$ 3,491,690</u>	<u>\$ 3,461,440</u>	<u>\$ 3,686,629</u>	<u>\$ 3,613,390</u>

DEBT SERVICE

DESCRIPTION OF SERVICES:

Debt Service activities consist of installment-purchase and special obligation bond financings.

PROGRAM GOALS AND INITIATIVES:

- Provide for financing and subsequent timely repayment of obligations for general fund purposes
- Meet current debt obligations in a timely manner
- Meet all legal requirements and covenants applicable to local government financing
- Comply with all Internal Revenue Service rules and regulations pertaining to tax-exempt debt

EXPENDITURE SUMMARY:

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Operating Expenses	\$ 1,871,743	\$ 2,129,755	\$ 2,100,420	\$ 2,244,040	\$ 5,639,800
TOTAL	<u>\$ 1,871,743</u>	<u>\$ 2,129,755</u>	<u>\$ 2,100,420</u>	<u>\$ 2,244,040</u>	<u>\$ 5,639,800</u>

PERFORMANCE INDICATORS:

Department Goal(s)	Outputs	2022-23 Actual	2023-24 Estimated	2024-25 Goal
N/A	Timely servicing of debt obligation	100%	100%	100%
N/A	Compliance with all regulatory guidelines and covenants	100%	100%	100%

INTERGOVERNMENTAL PROJECTS

DESCRIPTION OF SERVICES:

Intergovernmental Projects represent Upper Coastal Plain Council of Governments, Patriotism Committee, and the Rocky Mount/Wilson Airport

PROGRAM GOALS AND INITIATIVES:

- Contribute to the various intergovernmental agencies and programs that provide a variety of services and benefits to the citizens of Wilson
- Upper Coastal Plain Council of Governments: a) Provide technical assistance including aiding local jurisdictions, prepare and submit applications for state and federal grants; b) Encourage regional cooperation among neighboring jurisdictions in areas of mutual benefit and interest
- Encourage airport authority to resume commercial service

EXPENDITURE SUMMARY:

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Operating Expenses	<u>\$ 72,800</u>	<u>\$ 72,053</u>	<u>\$ 73,240</u>	<u>\$ 73,240</u>	<u>\$ 73,240</u>
TOTAL	<u>\$ 72,800</u>	<u>\$ 72,053</u>	<u>\$ 73,240</u>	<u>\$ 73,240</u>	<u>\$ 73,240</u>

Administrative Services

Human Relations

Human Relations is responsible for the Human Relations Commission, Wilson Committee for Persons with Disabilities, Wilson Youth Council, citizens' engagement, and community relations.

HUMAN RELATIONS

DESCRIPTION OF SERVICES:

Human Relations is responsible for the Human Relations Commission, Wilson Committee for Persons with Disabilities, Wilson Youth Council, citizens' engagement, and community relations. This department educates and mediates fair housing, employment, education, accessibility and other civil rights complaints, and builds strategic partnerships to support the community.

PROGRAM GOALS AND INITIATIVES:

- Serve as staff liaison to the Wilson Human Relations Commission and the Committee for Persons with Disabilities
- Foster strategic partnerships with community partners to promote Human Relations Initiatives
- Engage, educate and celebrate with the Wilson community in fostering unity, civility and mutual respect among all citizens
- Provide support and leadership development to the Wilson Youth Council
- Address, educate, and mediate civil rights complaints, fair housing complaints, and ADA compliance issues
- Promote citizen engagement, enhance diversity, and encourage advancement of all communities
- Support Neighborhood Associations

EXPENDITURE SUMMARY:

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Personnel Services	\$ 302,320	\$ 317,165	\$ 329,170	\$ 329,170	\$ 373,780
Operating Expenses	43,191	77,321	73,740	73,935	81,330
Recovered Costs	<u>(86,378)</u>	<u>(98,622)</u>	<u>(100,730)</u>	<u>(100,730)</u>	<u>(113,780)</u>
TOTAL	<u>\$ 259,133</u>	<u>\$ 295,864</u>	<u>\$ 302,180</u>	<u>\$ 302,375</u>	<u>\$ 341,330</u>

PERFORMANCE INDICATORS:

Department Goal(s)	Outputs	2022-23 Actual	2023-24 Estimated	2024-25 Goal
8,11	Intakes (Housing Complaints, ADA Compliance Questions, Resource References, etc)	105	115	115
8,11	Sponsored/co-sponsored public events	34	36	40
3,4,8,11	Community forums	3	4	4

Administrative Services

GigEast Exchange

The GigEast Exchange promotes entrepreneurial endeavors, innovation, and education related to smart/connected city, community, and agricultural technologies in the southeast.

GIGEAST EXCHANGE

DESCRIPTION OF SERVICES:

The innovation exchange promotes entrepreneurial endeavors, innovation, and education related to smart/connected city, community, and agricultural technologies in the southeast.

PROGRAM GOALS AND INITIATIVES:

- Recruit startup businesses in target sectors
- Host entrepreneurial educational programming
- Host innovation programming
- Build regional partnerships to interconnect Triangle and Wilson region
- Serve as community meeting space for innovation related events
- Engage local schools and youth to expose them to themes of entrepreneurship and innovation

EXPENDITURE SUMMARY:

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Personnel Services	\$ 90,015	\$ 90,772	\$ 93,890	\$ 93,890	\$ 97,040
Operating Expenses	410,182	289,024	318,170	330,940	474,810
Recovered Costs	<u>(250,098)</u>	<u>(185,897)</u>	<u>(206,030)</u>	<u>(206,030)</u>	<u>(285,930)</u>
TOTAL	<u>\$ 250,099</u>	<u>\$ 193,899</u>	<u>\$ 206,030</u>	<u>\$ 218,800</u>	<u>\$ 285,920</u>

PERFORMANCE INDICATORS:

Department Goal(s)	Outputs	2022-23 Actual	2023-24 Estimated	2024-25 Goal
11	Exchange memberships	85	105	125
11	Suites leased	12	12	14
11	Desks leased	2	4	8
11	Corporate sponsorships	2	2	4
11	Digital skilling projects	2	2	3
11	Start up/Entrepreneurial support programs	2	2	3

Financial Services

Financial Services performs statutory duties surrounding comprehensive financial administration and planning along with all accounting and financial reporting activities for the City including oversight of grant compliance and reporting, budget preparation and administration, treasury and debt management, purchasing, warehouse, and print services.

FINANCIAL SERVICES

COUNCIL GOALS

Building a Better Wilson 1	Economic Development 2	Infrastructure 3	Homes and Neighborhoods 4	Downtown 5	Recreation and Parks 6	Community Involvement 7
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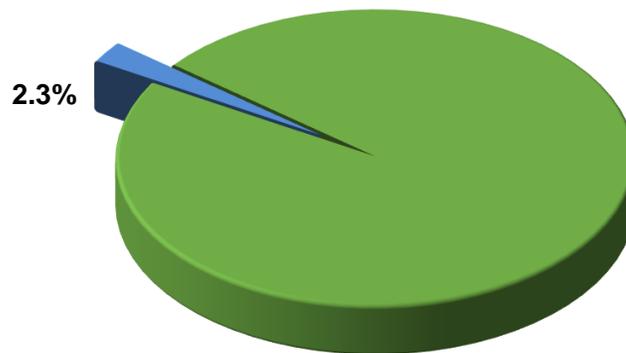
Department Goals and Initiatives	Link to Council Goals
1. Expand financial accountability through improved internal auditing functions, continued investment, and monitoring of City funds	1,2,3,4,5,6,7
2. Improve turnover frequency of inventoried items by stocking appropriate levels of items needed	1,2,3,4,5,6,7
3. efficiencies and process integration with the addition of broadband services requirements	1,2,3,4,5,6,7

EXPENDITURE SUMMARY:

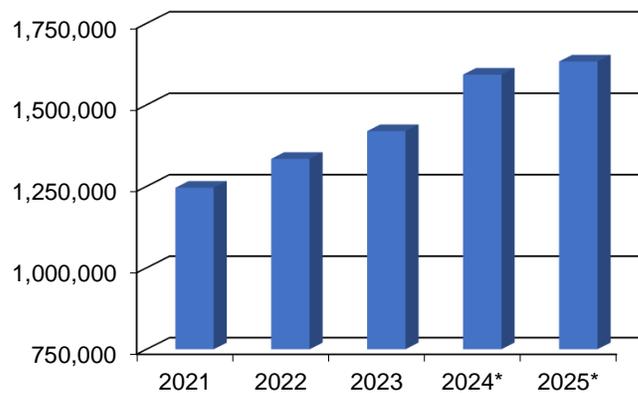
	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Personnel Services	\$ 4,997,297	\$ 5,431,210	\$ 5,937,000	\$ 5,937,000	\$ 6,176,730
Operating Expenses	2,110,170	2,131,048	2,179,280	2,236,489	2,191,660
Recovered Costs	(5,857,860)	(6,170,753)	(6,626,360)	(6,641,010)	(6,806,250)
Capital Outlay	84,682	27,994	50,710	60,310	71,000
TOTAL	\$ 1,334,289	\$ 1,419,499	\$ 1,540,630	\$ 1,592,789	\$ 1,633,140

EXPENDITURES

**Financial Services Expenditures
as a % of General Fund Expenditures**



**Financial Services Expenditures
by Fiscal Year**



* Estimated

PERSONNEL SUMMARY

FINANCIAL SERVICES

Class Title	Salary Range	2022-23 Authorized	2023-24 Authorized	2024-25 Authorized
Financial Administration and Accounting (2001)				
Chief Financial Officer	29	1	1	1
Budget and Financial Services Manager	24	1	1	1
Controller	24	1	1	1
Senior Fund Accountant	21	1	0	0
Senior Budget and Financial Analyst	21	1	1	1
Senior Accountant	21	1	3	3
Payroll Administrator	20	1	1	1
Financial Analyst I-II	18-19	1	1	1
Accountant I-II	18-19	1	3	3
Budget Analyst I-II	18-19	1	0	0
Fixed Asset Analyst I-II	17-19	1	0	0
Finance and Budget Coordinator	17	1	1	1
Accounts Payable Specialist I-II	13-15	2	2	2
Accounts Receivable Specialist I-II	13-15	2	1	1
Accounting Assistant	11	0	1	1
Accounting Clerk	9	1	0	0
Purchasing and Warehouse (2004)				
Purchasing Manager	23	1	1	1
Buyer I-II	16-18	2	2	3
Purchasing Technician	12	1	1	0
Warehouse Technician I-III	11-13	3	3	3
Part-time Purchasing Technician	12	1	1	1
Billing, Payments, Customer Service, and Credit (2006)				
Assistant Director of Finance/Business Operations	24	1	1	1
Customer Service Manager	21	1	1	1
Billing Manager	21	1	1	1
Customer Service Supervisor	19	1	1	1
Field Services Supervisor	19	1	1	1
Payment Services Supervisor	19	1	1	1
Billing Supervisor	19	0	1	1
Utility Data Analyst	16	1	0	0
Business Service Specialist	15	0	1	1
Customer Credit Specialist	15	0	1	1
Utility Billing Clerk I-III	13-15	6	6	6
Customer Service Advisor I-II	13-14	0	10	10
Payment Services Clerk I-II, Lead	12-15	0	5	5
Customer Service Technician I-II	12-14	3	3	3
Billing Field Technician, I-III	11-14	5	5	5
Collection Clerk I-II, Lead	9-11	5	0	0
Customer Service Representative I-II	9-10	12	0	0
Print Services (2008)				
Graphics Designer	16	0	0	1
Printing Technician	11	1	1	1
Printing Clerk	9	1	1	0
Full-time		64	64	64
Part-time		1	1	1

CAPITAL OUTLAY**FINANCIAL SERVICES**

Item	New/ Replacement	2024-25 Budget
Billing, Payments, Customer Service and Credit (2006)		
One(1) Light Duty Truck	R	41,000
Print Services (2008)		
One(1) Sport Utility Courier Services Vehicle	R	30,000
Total		71,000

Impact of Capital Outlay on Operating Budget: None

Note: Any direct impact on the operating budget from capital items identified for replacement or new purchase in FY 2025 will result from a reduction to the maintenance and/or repair costs previously experienced on the older items. This amount of reduction varies and for this reason is not extrapolated and built into the operating budget.

FINANCIAL ADMINISTRATION AND ACCOUNTING

DESCRIPTION OF SERVICES:

Financial Administration and Accounting is responsible for providing financial services in line with Council goals, creating and providing oversight on the annual budget and capital improvement plan, financial reporting, internal audit and controls, grant accounting, accounts receivable, cost accounting, payroll, capital assets, investments, treasury management, and debt management.

PROGRAM GOALS AND INITIATIVES:

- Provide a secure and sound financial environment by accurately projecting, prudently allocating, and administering the financial resources of the City of Wilson
- Provide necessary support and timely information to departments to promote an effective and efficient use of resources through budget preparation, approval, and execution
- Include process audits as part of the internal audit function to reduce risk of error, fraud, and waste
- Comply with all applicable federal and state laws, as well as grant and contract commitments
- Forecast operational and financial impact
- Meet all timelines in the areas of finance, budgeting, acquisition, and use of short-term and long-term debt, capital facilities planning, and budget management and execution
- Aggressively pursue all owed receivables / improve financial performance through a reduction in bad debt
- Estimate revenues in an aggressive, yet conservative manner

EXPENDITURE SUMMARY:

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Personnel Services	\$ 1,617,772	\$ 1,714,846	\$ 1,846,980	\$ 1,846,980	\$ 2,146,440
Operating Expenses	179,220	184,525	211,350	235,869	214,740
Recovered Costs	<u>(1,078,196)</u>	<u>(1,139,622)</u>	<u>(1,235,000)</u>	<u>(1,249,650)</u>	<u>(1,416,710)</u>
TOTAL	<u>\$ 718,796</u>	<u>\$ 759,749</u>	<u>\$ 823,330</u>	<u>\$ 833,199</u>	<u>\$ 944,470</u>

PERFORMANCE INDICATORS:

Department Goal(s)	Outputs	2022-23 Actual	2023-24 Estimated	2024-25 Goal
1	Accounting - Timely monthly financial and dashboard reporting (% of months reporting completed within 12 calendar days of month and/or quarter end)	92%	95%	100%
1	Accounting - Timely bank reconciliations met (% within 15 days of bank statement receipt)	84%	92%	100%
3	Accounts Receivable - collections (% of miscellaneous billings collected)	90%	95%	95%
1	Accounting - # of internal audits performed annually	24	25	30

PURCHASING AND WAREHOUSE

DESCRIPTION OF SERVICES:

Purchasing and Warehouse is responsible for purchasing and warehousing of items and equipment, purchasing of services, the accounts payable function, and surplus sale of equipment. The procurement program and fulfillment of goods and services are essential to the overall effective and efficient operations of the city.

PROGRAM GOALS AND INITIATIVES:

- Acquire needed goods/services in a timely, cost efficient manner through the use of sound purchasing practices
- Minimize costs by managing purchases of inventory while maintaining a sufficient inventory supply
- Provide for efficient warehousing of inventory and non-inventory items
- Dispose of surplus vehicles, equipment, and materials for maximum returns to the City of Wilson
- Minimize stock-outs of inventory items by strategic planning and inventory management
- Eliminate all inventoried items not purchased in the last two years, where possible
- Provide efficient uniform, copier, procurement card services, and records management
- Educate vendors, citizens, and city employees of the division's policies, procedures, and opportunities
- Provide prompt, accurate issuance of payments to vendors and staff
- Provide timely and customer service driven resolution of payment concerns
- Participate in the above vital services as a resource for all departments/divisions

EXPENDITURE SUMMARY:

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Personnel Services	\$ 663,155	\$ 721,599	\$ 773,680	\$ 773,680	\$ 647,580
Operating Expenses	189,298	138,994	192,310	194,847	186,540
Recovered Costs	(511,471)	(533,152)	(579,590)	(579,590)	(500,470)
Capital Outlay	-	27,994	-	-	-
TOTAL	<u>\$ 340,982</u>	<u>\$ 355,435</u>	<u>\$ 386,400</u>	<u>\$ 388,937</u>	<u>\$ 333,650</u>

PERFORMANCE INDICATORS:

Department Goal(s)	Outputs	2022-23 Actual	2023-24 Estimated	2024-25 Goal
1	Purchase orders issued	6,406	6,450	6,500
1	Checks issued	10,010	10,100	10,050
1	Surplus sales revenue	\$ 153,720	\$ 132,000	\$ 150,000
2	Inventory items managed	1,965	1,961	1,960

BILLING, PAYMENTS, CUSTOMER SERVICE, AND CREDIT

DESCRIPTION OF SERVICES:

Billing, Payments, Customer Service, and Credit is responsible for utility billing and collections, utility connection, disconnection, and transfers, customer credit and utility bad debt collection, and meter reading. In addition, Greenlight enrollment, billing and payments, Greenlight connections, disconnection, and transfer, and Greenlight bad debt collection.

PROGRAM GOALS AND INITIATIVES:

- Consistently provide prompt and courteous service to customers and citizens
- Connect/disconnect/transfer utility and Greenlight services in a timely and efficient manner
- Maintain, process, and mail accurate and timely Wilson Energy and Greenlight statements
- Collect and deposit all revenue owed the City and ensure timely processing for collection of bad debt
- Provide flexible programs in the application of utility and Greenlight services
- Ensure billing cycle guidelines fall within City Council's 29-33 day reading boundaries
- Ensure adherence to cash management policies
- Increase customer access to utility consumption data in coordination with energy education initiatives
- Further refine billing procedures to capitalize on AMI system capabilities
- Implement an employee continuous training program to deliver demonstrable improvements in customer engagement and customer satisfaction
- Improve billing data analysis program(s) to increase billing accuracy and ensure rate compliance

EXPENDITURE SUMMARY:

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Personnel Services	\$ 2,567,374	\$ 2,840,672	\$ 3,153,910	\$ 3,153,910	\$ 3,215,270
Operating Expenses	1,683,719	1,751,124	1,707,440	1,736,607	1,714,890
Recovered Costs	(4,118,985)	(4,362,206)	(4,666,460)	(4,666,460)	(4,722,600)
Capital Outlay	<u>84,682</u>	<u>-</u>	<u>50,710</u>	<u>60,310</u>	<u>41,000</u>
TOTAL	<u>\$ 216,790</u>	<u>\$ 229,590</u>	<u>\$ 245,600</u>	<u>\$ 284,367</u>	<u>\$ 248,560</u>

PERFORMANCE INDICATORS:

Department Goal(s)	Outputs	2022-23 Actual	2023-24 Estimated	2024-25 Goal
3	Days between read date and bill date	6.4	6	5
3	Write Offs	\$ 228,827	\$ 150,000	\$ 140,000
3	E-notification enrollment	5,856	7,000	8,000
3	Lobby wait time (minutes)	3.70	3.5	3.0

PRINT SERVICES

DESCRIPTION OF SERVICES:

Print Services is responsible for providing at-cost, high quality in-house printing, low-cost production, and finishing and graphic design services, while maintaining a high-level of customer service. It also provides daily incoming, outgoing, and intra-office mail distribution services, including receiving packages from outside delivery agencies, and proactively suggesting alternative and economical mailing methods.

PROGRAM GOALS AND INITIATIVES:

- Ensure cost effective delivery of quality printing and creative design services with unparalleled turnaround time on all projects and requests
- Increase printing and binding capacity to effectively respond to the needs of all City departments which will in turn decrease use of cost prohibitive external print services
- Increase capacity of printing and increase or maintain production output by reviewing, recommending, and upgrading division equipment if cost studies warrant
- Provide timely delivery and accurate distribution of all mail pick-up and delivery
- Increase current customer satisfaction as well as attract new internal clients with the level of customer service, graphic design expertise and excellence, to build awareness that Print Services can be counted on to exceed expectations

EXPENDITURE SUMMARY:

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Personnel Services	\$ 148,996	\$ 154,093	\$ 162,430	\$ 162,430	\$ 167,440
Operating Expenses	57,933	56,405	68,180	69,166	75,490
Recovered Costs	(149,208)	(135,773)	(145,310)	(145,310)	(166,470)
Capital Outlay	-	-	-	-	30,000
TOTAL	\$ 57,721	\$ 74,725	\$ 85,300	\$ 86,286	\$ 106,460

PERFORMANCE INDICATORS:

Department Goal(s)	Outputs	2022-23 Actual	2023-24 Estimated	2024-25 Goal
1	Total print jobs completed	799	800	810
1	Print jobs outsourced - # in color	9	9	8
1	Print jobs outsourced - # in black and white	1	1	1

Human Resources

Human Resources administers the City's Human Resources policies on a day-to-day basis as they relate to recruitment, selection, training, career development, position classification, employee relations, performance management, salary and benefits administration in order to maintain an effective and responsible workforce. It partners with departments on employee relation activities to assist in meeting City and departmental goals.

HUMAN RESOURCES

COUNCIL GOALS

Building a Better Wilson 1	Economic Development 2	Infrastructure 3	Homes and Neighborhoods 4	Downtown 5	Recreation and Parks 6	Community Involvement 7
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Department Goals and Initiatives	Link to Council Goals
1. Promote effective employee relations and workforce diversity	1,2,3,7
2. Initiate human resources programs that result in continued employee productivity and effective customer service	1,2,3,7
3. Administer classification, compensation, and benefit programs that will attract qualified candidates and promote employee retention	1,2,3,7
4. Provide professional and personal development opportunities for employees through training and development initiatives, as well as attract qualified candidates	1,2,3,7
5. Coordinate the City's Leadership Excellence Development Program	1,2
6. Develop and administer a comprehensive Training and Development Program	1,2
7. Administer the City's Wellness Program to enhance employee wellness and reduce healthcare costs	1,2,3,7

DEPARTMENT SUMMARY

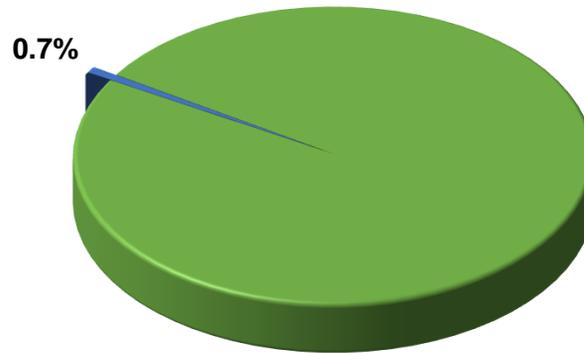
HUMAN RESOURCES

EXPENDITURE SUMMARY:

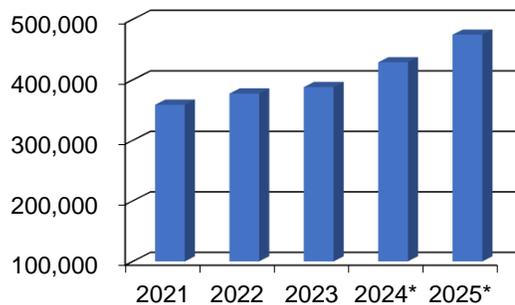
	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Personnel Services	\$ 559,955	\$ 577,756	\$ 619,590	\$ 619,590	\$ 659,230
Operating Expenses	69,044	68,919	125,440	229,240	131,870
Recovered Costs	<u>(251,599)</u>	<u>(258,671)</u>	<u>(298,010)</u>	<u>(327,530)</u>	<u>(316,440)</u>
TOTAL	<u>\$ 377,400</u>	<u>\$ 388,004</u>	<u>\$ 447,020</u>	<u>\$ 521,300</u>	<u>\$ 474,660</u>

EXPENDITURES

**Human Resource Expenditures
as a % of General Fund Expenditures**



**Human Resources Expenditures
by Fiscal Year**



*Estimated

PERSONNEL SUMMARY

HUMAN RESOURCES

Class Title	Salary Range	2022-23 Authorized	2023-24 Authorized	2024-25 Authorized
Human Resources (2501)				
Human Resources Director	26	1	1	1
Human Resources Manager	22	1	1	1
Human Resources Generalist I-II	18-20	2	3	3
Human Resources Assistant	12	1	1	1
Human Resources Technician	12	1	0	0
Full-time		6	6	6

Redistribution Notes:

Position Title:	From:	To:	Percent:
Human Resources Director	Human Resources 2501	Risk Services 2503	50%

HUMAN RESOURCES

DESCRIPTION OF SERVICES:

Human Resources administers the City's Human Resources policies on a daily basis as they relate to recruitment, selection, training, career development, position classification, employee relations, performance management, salary, employee assistance program and benefits administration in order to maintain an effective and responsible workforce.

PROGRAM GOALS AND INITIATIVES:

- Provide a comprehensive centralized human resource program designed to attract and maintain the City's human resource needs
- Recruit and select a well-qualified and diverse group of applicants to fill City vacancies
- Administer programs, training, and benefits designed to promote employee retention
- Administer a competitive classification and compensation plan
- Administer City human resource policies in a fair and consistent manner
- Promote/support diversity, equity, and inclusion efforts across the organization

EXPENDITURE SUMMARY:

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Personnel Services	\$ 559,955	\$ 577,756	\$ 619,590	\$ 619,590	\$ 659,230
Operating Expenses	69,044	68,919	125,440	229,240	131,870
Recovered Costs	<u>(251,599)</u>	<u>(258,671)</u>	<u>(298,010)</u>	<u>(327,530)</u>	<u>(316,440)</u>
TOTAL	<u>\$ 377,400</u>	<u>\$ 388,004</u>	<u>\$ 447,020</u>	<u>\$ 521,300</u>	<u>\$ 474,660</u>

PERFORMANCE INDICATORS:

Department Goal(s)	Outputs	2022-23 Actual	2023-24 Estimated	2024-25 Goal
1,2,3,4	Average length of employee service (years)	10 years	10 years	10 years
1,2,3,4	Number of recruitment cycles	77	64	71
1,2,3,4	Turnover rate	11.48%	11.09%	10.00%
1,2,3,4	Average time to fill a position vacancy (days)	50.00	30.00	40.00

Police

The Wilson Police Department strives, through partnerships with our community, to reduce crime and improve the quality of life for the citizens of Wilson. Our values are that of Service, Honesty, Accountability, Responsibility, Professionalism, and Education.

POLICE

COUNCIL GOALS

Building a Better Wilson 1	Economic Development 2	Infrastructure 3	Homes and Neighborhoods 4	Downtown 5	Recreation and Parks 6	Community Involvement 7
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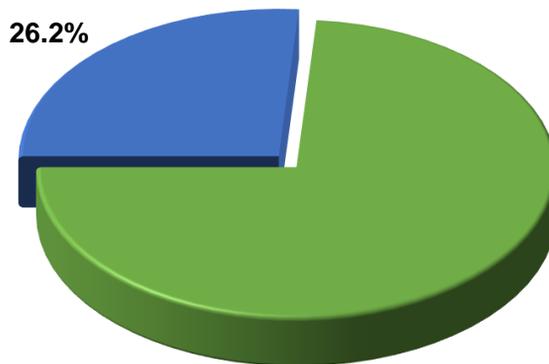
Department Goals and Initiatives	Link to Council Goals
1. Reduce crimes that affect the public's safety and sense of security	1,2,4,7
2. Maintain community police relations while encouraging citizens' participation	1,7
3. Utilize new and existing proactive resource management initiatives	1,2,3
4. Develop a culture that fosters the well-being of our employees and promotes the growth of our police department	1,3,7
5. Support the growth of the downtown district and all city parks by enhancing the safety and security of both areas	1,2,3,5,6

EXPENDITURE SUMMARY:

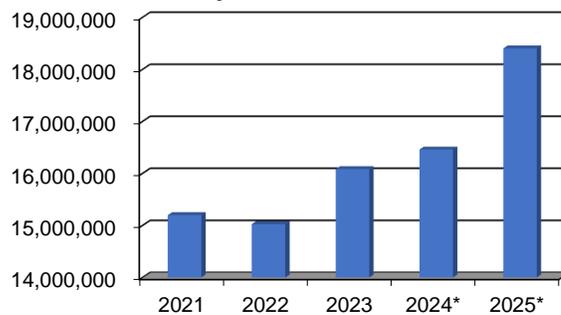
	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Personnel Services	\$ 12,493,098	\$ 12,569,229	\$ 14,520,570	\$ 14,520,570	\$ 15,008,490
Operating Expenses	2,567,155	2,888,827	2,620,050	2,721,783	2,888,810
Recovered Costs	(250,228)	(251,385)	(290,410)	(290,410)	(300,170)
Capital Outlay	213,794	875,477	752,180	879,885	805,710
TOTAL	\$ 15,023,819	\$ 16,082,148	\$ 17,602,390	\$ 17,831,828	\$ 18,402,840
OFFSETTING REVENUES	\$ 566,151	\$ 623,915	\$ 427,500	\$ 529,100	\$ 552,000

EXPENDITURES

**Police Expenditures
as a % of General Fund Expenditures**



**Police Expenditures
by Fiscal Year**



* Estimated

PERSONNEL SUMMARY

POLICE

Class Title	Salary Range	2022-23 Authorized	2023-24 Authorized	2024-25 Authorized
Police (3101)				
Police Chief	28	1	1	1
Police Major	26	2	2	2
Police Captain	25	6	6	6
Police Sergeant	22	18	18	18
Police Information Technology Specialist	20	2	2	2
Evidence and ID Specialist	17	4	4	4
Police Officer	19-21	87	88	88
Police Officer (Park Ranger)	19-21	2	2	2
Police Officer (GHSP)	19-21	2	2	2
Police Officer (Public Housing)	19-21	1	1	1
Police Officer (Barton)	19-21	4	4	4
Police Officer (Overhire Program)	19	2	2	2
Special Operations Assistant	16	2	2	2
Police Records Supervisor	15	1	1	1
Administrative Assistant	15	1	1	1
Criminal and Records Administrative Technician	14	1	0	0
Police Records Technician	14	2	3	3
Victims Assistance Coordinator	13	1	1	1
Property and Evidence Control Technician	13	2	2	2
Parking/Court Coordinator	11	1	1	1
Full-time		142	143	143
Overhire		2	2	2

Redistribution Notes:

Position Title:	From:	To:	Percent:
Park Ranger (2)	Police 3101	Parks 4002	100%

CAPITAL OUTLAY

POLICE

Item	New/ Replacement	2024-25 Budget
Police (3101)		
Vehicle Replacement Program	R	445,770
Software Upgrade (911)	R	267,000
Ten (10) In-car Camera Video Systems	R	92,940
Total		805,710

Impact of Capital Outlay on Operating Budget: None

Note: Any direct impact on the operating budget from capital items identified for replacement or new purchase in FY 2025 will result from a reduction to the maintenance and/or repair costs previously experienced on the older items. This amount of reduction varies and for this reason is not extrapolated and built into the operating budget.

POLICE FIELD OPERATIONS

DESCRIPTION OF SERVICES:

Police Field Operations is responsible for patrol operations, which include responding to calls for service, self-initiated enforcement and outreach efforts, along with warrant and subpoena service.

PROGRAM GOALS AND INITIATIVES:

- Continue to work to improve the sense of safety of the community
- Identify and target high crime areas
- Increase citizen contacts through community service
- Maintain enforcement actions in the five (5) highest traffic collision areas
- Increase the quality of service provided by the department

EXPENDITURE SUMMARY:

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
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**The individual function and program presented here is not designated as a separate cost center
Expenditure data is available for the department as a whole.**

PERFORMANCE INDICATORS:

Department Goal(s)	Outputs	2022-23 Actual	2023-24 Estimated	2024-25 Goal
3,5,6	Calls for service	94,032	97,500	95,000
3	Accidents investigated	2,512	1,974	1,900
1	Part I crimes reported	1,401	1,338	1,300
1	Violent part I crimes reported	177	210	200

POLICE SUPPORT SERVICES

DESCRIPTION OF SERVICES:

Police Support Services is responsible for administration, investigations, professional standards, and special operations. Those functions include records management, information technology, public information and crime analysis, internal affairs, hiring and recruitment, training, property and evidence control, accreditation, narcotics, strategic traffic enforcement, gang intelligence, investigative services and problem oriented policing enforcement.

PROGRAM GOALS AND INITIATIVES:

- Maintain accreditation status
- Improve community relations by utilizing the public information officer to promote the department's efforts
- Provide advanced training and technological resources
- Increase recruitment efforts at colleges and through the use of innovative strategies to target and employ highly qualified personnel
- Reduce the number of traffic crashes and Part I crimes by utilizing targeted traffic enforcement
- Work to improve the quality of life for citizens by focusing on the enforcement of nuisance crimes and street level drug violations
- Focus on the investigation and prosecution of organized drug crimes and cases involving firearms
- Reduce gang violence through increased public awareness, targeted enforcement, and intelligence gathering
- Identify and target repeat and violent offenders
- Support the growth of the downtown district and parks and recreation facilities and parks by maintaining a proactive positive presence in both areas

EXPENDITURE SUMMARY:

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
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**The individual function and program presented here is not designated as a separate cost center
Expenditure data is available for the department as a whole.**

PERFORMANCE INDICATORS:

Department Goal(s)	Outputs	2022-23 Actual	2023-24 Estimated	2024-25 Goal
1,3	Cases referred for federal prosecution	17	20	30
2,4,5,6	Community events attended by personnel (hours)	9,845	12,500	14,000
3	Cases followed up by investigators	1,244	1,050	1,000
1	Part I cases cleared	481	600	575

Wilson Fire/ Rescue Services

Wilson Fire/Rescue Services assists the public in the protection of life and property by minimizing the impact of fire, medical emergencies, and potential disasters or events that affect the community and environment.

WILSON FIRE/RESCUE SERVICES

COUNCIL GOALS

COUNCIL GOALS						
Building a Better Wilson	Economic Development	Infrastructure	Homes and Neighborhoods	Downtown	Recreation and Parks	Community Involvement
1	2	3	4	5	6	7

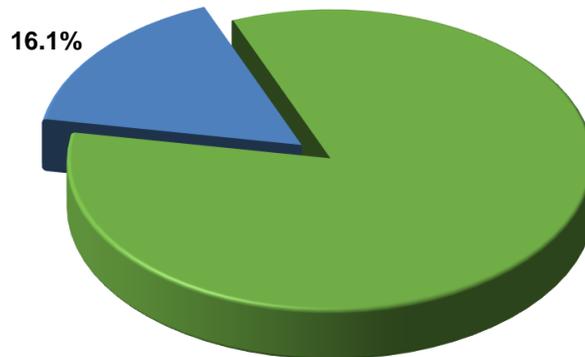
Department Goals and Initiatives	Link to Council Goals
1. Meet the community's emergency needs by providing the highest quality service possible in the most cost-effective manner	1,2,3,4,5,7
2. Minimize the deaths and injuries due to fire and other emergency situations	1,2,3,4,7
3. Provide a four (4) minute initial emergency response time in 90 percent (90%) of the emergency incidents to intercede before flashover occurs in structure fires within the urban service area	1,2,3,4,7
4. Provide a first response to specific medical emergencies that maximize the utilization of resources and increase the survivability of persons in life-threatening situations	1,2,3,4,7
5. Provide a customer friendly, informative, thorough, and proactive fire prevention program for the community	1,2,3,4,7

EXPENDITURE SUMMARY:

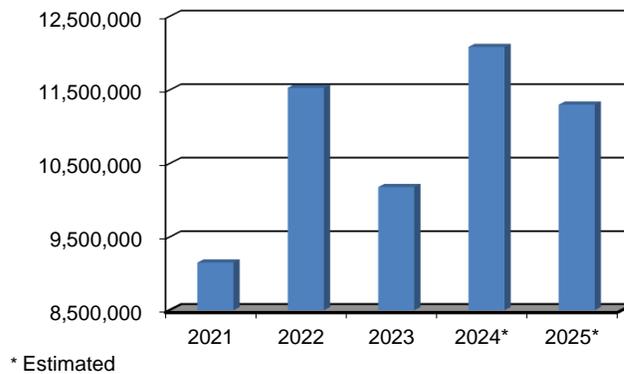
	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Personnel Services	\$ 8,635,477	\$ 9,130,757	\$ 10,027,590	\$ 10,027,590	\$ 10,478,770
Operating Expenses	1,054,099	1,104,762	1,155,080	1,149,063	1,131,110
Recovered Costs	(432,312)	(456,538)	(501,380)	(501,380)	(523,940)
Capital Outlay	<u>2,267,608</u>	<u>396,604</u>	<u>2,141,000</u>	<u>1,958,745</u>	<u>210,000</u>
TOTAL	<u>\$ 11,524,872</u>	<u>\$ 10,175,585</u>	<u>\$ 12,822,290</u>	<u>\$ 12,634,018</u>	<u>\$ 11,295,940</u>
OFFSETTING REVENUES	<u>\$ 136,808</u>	<u>\$ 123,061</u>	<u>\$ 118,200</u>	<u>\$ 123,200</u>	<u>\$ 118,200</u>

EXPENDITURES

**Fire Expenditures
as a % of General Fund Expenditures**



**Fire Expenditures
by Fiscal Year**



PERSONNEL SUMMARY

FIRE

Class Title	Salary Range	2022-23 Authorized	2023-24 Authorized	2024-25 Authorized
Fire (3201)				
Fire Chief	28	1	1	1
Deputy Chief	26	2	3	3
Battalion Chief	24	5	4	4
Fire Rescue Compliance Administrator	24	1	1	1
Assistant Fire Marshal	22	1	1	1
Fire Captain	22	22	22	24
Fire Maintenance Supervisor	22	1	1	0
Life Safety Educator	22	1	1	0
GIS Analyst	22	1	1	1
Firefighter Engineer	21	19	19	19
Fire Maintenance Specialist	21	0	1	1
Fire Inspector I-III	19-21	3	3	3
Firefighter (Firefighter, Senior/Master)	17,19	38	38	38
Firefighter (Overhire Program)	17	3	3	3
Administrative Assistant	15	2	2	2
Part-time Fire Maintenance Technician	12	2	0	0
Full-time		102	101	101
Part-time		2	0	0
Overhire		3	3	3

CAPITAL OUTLAY

FIRE

Item	New/ Replacement	2024-25 Budget
Fire (3201)		
Personal Protective Equipment	R	160,000
Hydraulic Rescue Equipment	R	50,000
Total		210,000

Impact of Capital Outlay on Operating Budget: None

Note: Any direct impact on the operating budget from capital items identified for replacement or new purchase in FY 2025 will result from a reduction to the maintenance and/or repair costs previously experienced on the older items. This amount of reduction varies and for this reason is not extrapolated and built into the operating budget.

FIRE OPERATIONS

DESCRIPTION OF SERVICES:

Fire Operations is responsible for fire suppression/hazmat rescue, medical responder, emergency incident response, maintenance of equipment, apparatus, hoses and water systems, pre-incident surveys and inspections, communication system management, safety program management, fire cause and origin investigation, and employee training and development.

PROGRAM GOALS AND INITIATIVES:

- Assist the public in the protection of life and property by minimizing the impact of fire, medical emergencies, and potential disasters or events that affect the community and environment, through an efficient, effective and timely emergency response
- Provide training/development for personnel
- Reduce life and fire loss by providing adequately staffed, well-equipped suppression forces
- Maintain flow and record pressure readings on all fire hydrants
- Certify all personnel according to job requirements
- Perform pre-incident surveys/inspections for all businesses and record all data for incident response and training in all fire management areas
- Complete testing of apparatus, SCBAs and hoses utilized by Wilson Fire/Rescue Services
- Continue to promote and operate safety management programs according to OSHA
- Provide service delivery to meet target emergency response (travel time) of four (4) minutes for 90 percent of all incidents
- Investigate all fires for cause/origin determination and assist the Police Department via the Arson Task Force to ensure arrest and prosecution of arsonists

EXPENDITURE SUMMARY:

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
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**The individual function and program presented here is not designated as a separate cost center
Expenditure data is available for the department as a whole.**

PERFORMANCE INDICATORS:

Department Goal(s)	Outputs	2022-23 Actual	2023-24 Estimated	2024-25 Goal
1,2,3	Fire incidents with travel time within 4 minutes	80%	80%	100%
1,2,3	EMS incidents with travel time within 4 minutes	77%	79%	100%
1,2,3	Actual fire calls	246	185	100
1,2,3	Travel time for 90% of all emergency incidents (min:sec)	4:57	4:47	4:00

FIRE ADMINISTRATION

DESCRIPTION OF SERVICES:

Administrative Services is responsible for administration, budgeting/payroll, accreditation, record management systems, code development, organizational development, geographic information systems, policy development, performance evaluation, and hiring and promotions.

PROGRAM GOALS AND INITIATIVES:

- Reduce loss of life and property to fire through more efficient and effective prevention, investigation, public education, and code development programs
- Provide service delivery to meet target emergency response time of four (4) minutes
- Develop specifications for and oversee the competitive bid and purchase of capital equipment to ensure personnel are equipped with updated and safe equipment
- Facilitate GIS usage throughout the department as our primary "fire management" instrument
- Provide training and development for personnel in fire prevention, public education, code enforcement, and management to increase effectiveness
- Maintain records to ensure target emergency response times of four (4) minutes is properly documented
- Provide preventative maintenance program for all fire department facilities

EXPENDITURE SUMMARY:

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
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**The individual function and program presented here is not designated as a separate cost center
Expenditure data is available for the department as a whole.**

PERFORMANCE INDICATORS:

Department Goal(s)	Outputs	2022-23 Actual	2023-24 Estimated	2024-25 Goal
1	Amount of property prior to fire	\$ 33,402,365	\$ 17,000,000	\$ 8,500,000
1,2,3	Annual fire loss	\$ 1,326,400	\$ 663,000	\$ -
1,2,3	Annual property value saved	\$ 32,075,965	\$ 1,600,000	\$ 8,000,000
1,2,3,4	Fire related deaths-civilian	\$ -	\$ -	\$ -

COMMUNITY RISK REDUCTION

DESCRIPTION OF SERVICES:

Community Risk Reduction is responsible for media interaction, code enforcement, building and sprinkler review, public fire and life safety education, hazardous material identification, smoke detector distribution and installation, administration, 704 placarding, and installation of lock boxes.

PROGRAM GOALS AND INITIATIVES:

- Provide a system of life and property conservation via public fire education, fire inspections, code enforcement, and plans review of new construction and fire protection equipment installation
- Develop effective programs for a year-round fire/life safety campaign in the school system
- Provide advanced training in fire education, inspection principles/practices and plans review
- Address civic clubs and other professional organizations as means of alternative funding for fire safety materials
- Meet and/or exceed mandatory state inspection schedules as directed by City Council
- Promote and educate the public to the advantages of life saving characteristics of smoke detection and built-in protection (including residential sprinkler systems)
- Increase the compliance rate of initial and follow-up inspections

EXPENDITURE SUMMARY:

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
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The individual function and program presented here is not designated as a separate cost center
Expenditure data is available for the department as a whole.

PERFORMANCE INDICATORS:

Department Goal(s)	Outputs	2022-23 Actual	2023-24 Estimated	2024-25 Goal
1,2,5	Number of inspections	3,399	3,200	3,000
2,5	Number of child passenger safety seats installed	86	75	80
2,5	Public education contacts	572,459	570,000	590,000
2,5	Compliance rate/routine inspections	100%	100%	100%

FIRE MAINTENANCE

DESCRIPTION OF SERVICES:

Fire Maintenance is responsible for maintenance of apparatus, maintaining breathing air systems, SCBA maintenance and repair, annual apparatus pump service, aerial ladder testing, budgeting, record keeping, developing and writing specifications, placing apparatus and equipment in service, and availability for emergency call back.

PROGRAM GOALS AND INITIATIVES:

- Maintain fire apparatus and equipment in safe and proper operating condition
- Develop and write specifications to purchase new apparatus and equipment
- Modify older equipment to meet service requirements of the department
- Work with personnel in proper and safe operation of new apparatus and equipment
- Maintain good working relationship with vendors for replacement parts for apparatus and equipment
- Remain current with NFPA standards pertaining to apparatus maintenance and new apparatus requirements
- Maintain and perform preventative maintenance/repair programs for apparatus and equipment
- Be available for emergency call back duty
- Attend available classes for upgrading and maintaining Emergency Vehicle Technician Certification

EXPENDITURE SUMMARY:

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
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**The individual function and program presented here is not designated as a separate cost center
Expenditure data is available for the department as a whole.**

PERFORMANCE INDICATORS:

Department Goal(s)	Outputs	2022-23 Actual	2023-24 Estimated	2024-25 Goal
1,2	Apparatus pump test	8	9	9
1,2	Test aerial ladders	2	3	3
1,2	Service and maintain SCBA units	72	72	72
1,2	Maintain breathing air compressor system	1	2	2

FIRE TRAINING

DESCRIPTION OF SERVICES:

Fire Training is responsible for emergency medical program coordination, firefighter certification program coordination, apprenticeship program certification, recruitment training, officer development program coordination, department safety programs, emergency management, and special operations.

PROGRAM GOALS AND INITIATIVES:

- Provide essential training in fire inspections, fire prevention, life safety education, firefighting, rescue techniques, emergency medical care, and hazardous materials practices
- Establish officer training in leadership, workplace diversity, and inclusion for department officers and personnel
- Enhance computer skills of all members of the department in the areas of GIS, Fire Central, Fire Zone, and Word
- Improve recruitment efforts through effective cooperation with Wilson Community College Fire and Rescue Academy
- Conduct day, night, and multiple company training sessions to maximize training credit with ISO
- Update department efforts to implement and comply with NFPA's Occupational Safety and Health Standards
- Revise master training plan to conform to new state training standards set forth in the department's new organizational needs
- Maintain Emergency Medical Recertification Program to keep our Emergency Medical Technicians and Medical Responders certified
- Train officers to state recognized inspection certification

EXPENDITURE SUMMARY:

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
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**The individual function and program presented here is not designated as a separate cost center
Expenditure data is available for the department as a whole.**

PERFORMANCE INDICATORS:

Department Goal(s)	Outputs	2022-23 Actual	2023-24 Estimated	2024-25 Goal
1,2,3,4,5	Staff development conferences available	12	12	12
1,2,3,4,5	Personnel development seminars available	40	38	41
1,2,3,4,5	Staff development conferences attended	10	12	12
1,2,3,4,5	Personnel development seminars attended	37	36	38

Planning and Community Revitalization

The Planning and Community Revitalization department provides future direction for self-generating community and economic development for the City through a program of plan development and implementation; supports neighborhoods through homeowner assistance and community improvement programs; promotes economic development and redevelopment, particularly in historic and underserved areas of the community; protects, preserves and redevelops Wilson's historic resources; increases the livability and walkability of our community through coordinating improvement programs and projects; works with Wilson Economic Development, Wilson Downtown Development Corporation, Wilson Downtown Properties and Wilson Housing Authority to support their missions; and, in all we do, work with citizens to ensure that they have meaningful input into decisions that impact their daily lives. The Planning and Community Revitalization department is comprised of the Planning, Community Development, and Downtown and Business Development divisions.

PLANNING AND COMMUNITY REVITALIZATION

COUNCIL GOALS

Building a Better Wilson 1	Economic Development 2	Infrastructure 3	Homes and Neighborhoods 4	Downtown 5	Recreation and Parks 6	Community Involvement 7
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Department Goals and Initiatives	Link to Council Goals
1. Continue implementation of the recommendations within the Recommended 2030 Comprehensive Plan, "Wilson Growing Together"	1,2,3,4,5,6,7
2. Maintain an active role in center city redevelopment through partnerships with Wilson Downtown Development Corporation, Wilson Downtown Properties, 301 Area, Wilson Forward, Barton College, Wilson Community College, and Wilson Housing Authority	1,2,4,5,7
3. Work on improving the appearance of Wilson by supporting the activities of the Appearance Commission	1,4,5
4. Continue to implement the Comprehensive Bicycle Transportation and Pedestrian Improvement Plans with assistance of the Bicycle and Pedestrian Advisory Board	1,6
5. Continue to implement the Safe Routes to School Action Plan by pursuing related grant and funding opportunities	1,3,4,5,7
6. Promote and actively seek opportunities for business development along aging business corridors such as Highway 301 and in Historic Downtown Wilson	1,2,6
7. Seek to reduce dilapidated and abandoned housing and commercial structures by encouraging improvements and re-use	1,3,5
8. Be visible in the community by participating in community, civic, and neighborhood meetings which engage citizens in improving their City	7
9. Partner with Police, Human Relations, and other City departments on community improvements initiatives	7

DEPARTMENT SUMMARY

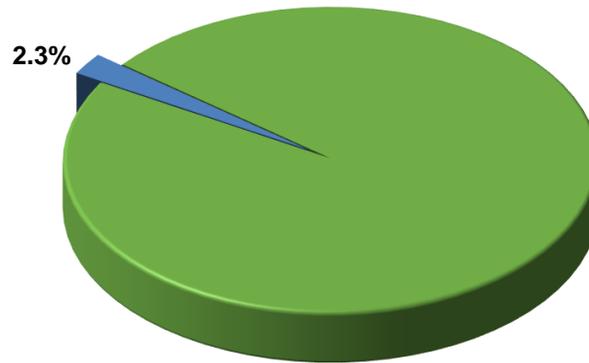
PLANNING AND COMMUNITY REVITALIZATION

EXPENDITURE SUMMARY:

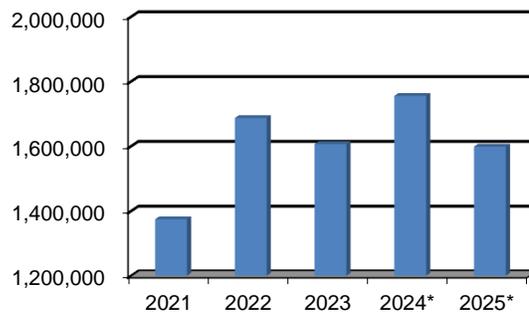
	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Personnel Services	\$ 1,485,708	\$ 1,384,066	\$ 1,629,700	\$ 1,629,700	\$ 1,281,680
Operating Expenses	250,907	222,686	302,900	335,364	290,780
Recovered Costs	(49,313)	-	-	-	-
Capital Outlay	-	-	-	-	26,280
TOTAL	\$ 1,687,302	\$ 1,606,752	\$ 1,932,600	\$ 1,965,064	\$ 1,598,740
OFFSETTING REVENUES	\$ 78,642	\$ 90,295	\$ 70,000	\$ 70,000	\$ 75,250

EXPENDITURES

**Planning and Community Revitalization
as a % of General Fund Expenditures**



**Planning and Community Revitalization
Expenditures
by Fiscal Year**



* Estimated

Previous Fiscal Year budgets reflected Planning/Community Revitalization and Development Services as one department. Effective Fiscal Year 2025, the departments will be shown separately. Historical amounts have been separated for comparative purposes.

PERSONNEL SUMMARY

PLANNING AND COMMUNITY REVITALIZATION

Class Title	Salary Range	2022-23 Authorized	2023-24 Authorized	2024-25 Authorized
Planning and Community Revitalization (3401)				
Chief Planning and Development Officer	28	1	0	0
Planning and Community Development Manager	24	1	1	1
Senior Planner - Long Range	22	1	1	1
Senior Community Development Planner	22	1	1	1
Center City Special Event Coordinator	20	1	1	1
Community Development Planner	20	1	1	1
Preservation Planner	20	1	1	1
Arts Innovation Coordinator	20	1	1	1
Housing Rehabilitation Specialist	18	1	1	1
Planner/Senior Planner	20,22	1	1	1
Administrative Technician II	16	1	1	1
Downtown and Business Development (3402)				
Downtown and Business Development Manager	24	1	1	1
Business Development Specialist	20	1	1	1
Full-time		13	12	12

Note: Business Development (3402) was reassigned from the Downtown Development Fund in FY 2022-23.

Redistribution Notes:

	From:	To:	Percent:
Director of Planning and Community Revitalization	Downtown Development 8501	Planning and Community Revitalization 3501	80%
Downtown and Business Development Manager	Downtown and Business Development 3402	Downtown Development 8501	50%

CAPITAL OUTLAY

PLANNING AND COMMUNITY REVITALIZATION

Item	New/ Replacement	2024-25 Budget
Planning & Development Services Admin (3401)		
One (1) Vehicle (Sedan/Van/Crossover)	R	26,280
Total		26,280

Impact of Capital Outlay on Operating Budget:

Note: Any direct impact on the operating budget from capital items identified for replacement or new purchase in FY 2025 will result from a reduction to the maintenance and/or repair costs previously experienced on the older items. This amount of reduction varies and for this reason is not extrapolated and built into the operating budget.

PLANNING AND COMMUNITY REVITALIZATION

DESCRIPTION OF SERVICES:

Planning and Community Revitalization is responsible for supporting the Historic Preservation Commission, Bicycle and Pedestrian Advisory Board, Wilson Appearance Commission Board, strategic and comprehensive planning, historic preservation planning, community development, public participation, safe routes to school, population and economic analysis, and Brownfields programs.

PROGRAM GOALS AND INITIATIVES:

- Support the implementation of the Wilson Forward, Comprehensive Transportation Plan, 2030 Comprehensive Plan, Bicycle and Pedestrian Comprehensive Plans recommendations
- Proactively plan for Wilson's future
- Plan, support, and implement community economic development, revitalization, and redevelopment activities
- Support revitalization efforts for at-risk neighborhoods, downtown and business corridors by offering grants and/or loans to property owners and by redeveloping areas plagued by severe dilapidation and urban blight
- Be a leader in community planning efforts, including preparation of new neighborhood and recreational plans
- Promote and encourage quality rehabilitation of historic districts and landmark properties
- Provide administration, special project guidance and research to the Bicycle and Pedestrian Advisory Board, Wilson Appearance Commission and Historic Preservation Commission to improve the quality of life for residents of Wilson
- Partner with Wilson Housing Authority on the development of the Choice Neighborhood Initiative Plan
- Support on-going efforts for the Brownfields Program, Safe Routes to School, 301 Revitalization, Hominy Creek Greenway and Educational Forest Plans
- Continue implementation of design review standards for new development and expansions
- Continue evaluation of Unified Development Ordinance and suggest amendments as needed
- Implement the 301 TIGER grant in cooperation with Engineering and NCDOT

EXPENDITURE SUMMARY:

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Personnel Services	\$ 1,329,474	\$ 1,300,788	\$ 1,436,740	\$ 1,436,740	\$ 1,130,900
Operating Expenses	243,039	214,525	195,280	257,744	183,210
Recovered Costs	(49,313)	-	-	-	-
Capital Outlay	-	-	-	-	26,280
TOTAL	\$ 1,523,200	\$ 1,515,313	\$ 1,632,020	\$ 1,694,484	\$ 1,340,390

PERFORMANCE INDICATORS:

Department Goal(s)	Outputs	2022-23 Actual	2023-24 Estimated	2024-25 Goal
1,2,3,6,7,8	Historic Preservation cases total	20	25	30
1,2,3,4,5, 6,7,8,9	Special initiatives and plans undertaken	8	8	8
5,6	Grants and Loans managed	7	10	10
1,3,7,8	Brownfield property assessments completed (grant dependent)	0	5	5

DOWNTOWN AND BUSINESS DEVELOPMENT

DESCRIPTION OF SERVICES:

Downtown and Business Development is responsible for the identification of business recruitment, business retention, and property redevelopment opportunities in priority redevelopment areas, as established by City leadership and City Council.

PROGRAM GOALS AND INITIATIVES:

- Develop and execute plans to promote and market the economic attributes of the city to businesses, developers, and investors
- Promote and market real estate in redevelopment areas, industrial centers, and other properties for new, expanding, and existing businesses
- Design and implement a business development strategy for commercial corridors and neighborhoods, in priority redevelopment areas in the City of Wilson

EXPENDITURE SUMMARY:

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Personnel Services	\$ 156,234	\$ 83,278	\$ 192,960	\$ 192,960	\$ 212,130
Operating Expenses	<u>7,868</u>	<u>8,161</u>	<u>107,620</u>	<u>77,620</u>	<u>72,500</u>
TOTAL	<u>\$ 164,102</u>	<u>\$ 91,439</u>	<u>\$ 300,580</u>	<u>\$ 270,580</u>	<u>\$ 284,630</u>

Development Services

Development Services ensures that new development and redevelopment is safe, attractive and built to code; helps neighborhoods through enforcement of zoning and city codes; provides award-winning Geographic Information Services including data analysis to citizens, City departments, and other agencies; and, in all we do, work with citizens, Planning & Design Review Board, Zoning Board of Adjustment, Wilson Home Builders Association and neighborhood associations and groups to ensure that they have meaningful input into decisions that impact their daily lives. Development Services is comprised of Geographic Information Systems (GIS), Inspections including Construction Standards & Neighborhood Improvement and Community Improvement divisions.

DEVELOPMENT SERVICES

COUNCIL GOALS

COUNCIL GOALS						
Building a Better Wilson 1	Economic Development 2	Infrastructure 3	Homes and Neighborhoods 4	Downtown 5	Recreation and Parks 6	Community Involvement 7

Department Goals and Initiatives	Link to Council Goals
1. Enforce and interpret the Unified Development Ordinance to enhance the quality of life for the citizens of Wilson	1,2,3,4,5,6,7
2. Provide a minimum housing standard with enforcement for all residential dwellings within the City	1,4
3. Seek to reduce dilapidated and abandoned housing and commercial structures by encouraging improvements and re-use, or as a last resort, condemnation	1,3,5
4. Encourage the development of high quality commercial and residential projects	2,3,4,5
5. Provide user friendly development review and inspection services that are predictable and result in development projects that enhance the quality of life in Wilson	1,2,5
6. Seek to provide enterprise innovative Geographic Information Systems (GIS) that readily provides access to data, analytics and core mapping services to the City	1,2,3,4,5,6,7
7. Protect our residents and property owners by providing education through our Program for Public Information to aid in protection of life, the reduction of property loss, identify potential flood hazards, protecting natural floodplain functions, reduce stormwater flooding and empowerment through general preparedness for hurricanes or other disasters	1,2,3,4,5,6,7

DEPARTMENT SUMMARY

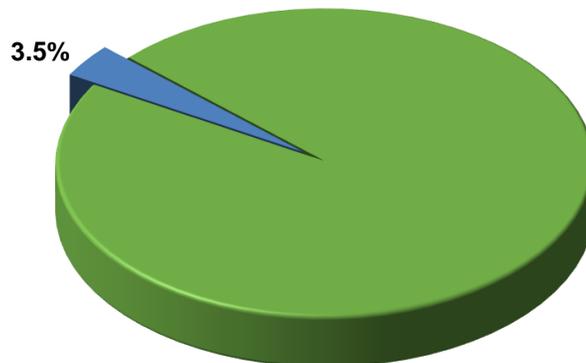
DEVELOPMENT SERVICES

EXPENDITURE SUMMARY:

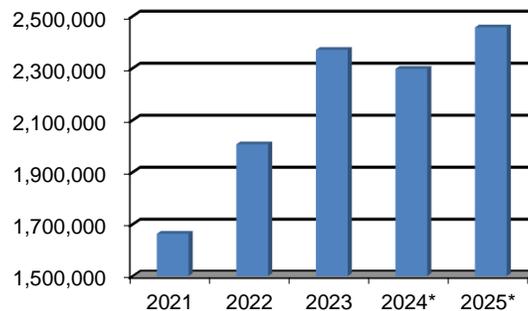
	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Personnel Services	\$ 1,927,422	\$ 2,004,121	\$ 2,193,020	\$ 2,160,520	\$ 2,412,440
Operating Expenses	573,904	915,700	412,630	1,120,602	476,920
Recovered Costs	(516,827)	(549,908)	(586,340)	(587,800)	(485,430)
Capital Outlay	22,314	-	46,670	53,402	52,560
TOTAL	\$ 2,006,813	\$ 2,369,913	\$ 2,065,980	\$ 2,746,724	\$ 2,456,490
OFFSETTING REVENUES	\$ 813,692	\$ 793,710	\$ 622,800	\$ 772,800	\$ 667,160

EXPENDITURES

**Development Services Expenditures
as a % of General Fund Expenditures**



**Development Services Expenditures
by Fiscal Year**



* Estimated

Previous Fiscal Year budgets reflected Planning/Community Revitalization and Development Services as one department. Effective Fiscal Year 2025, the departments will be shown separately. Historical amounts have been separated for comparative purposes.

PERSONNEL SUMMARY

DEVELOPMENT SERVICES

Class Title	Salary Range	2022-23 Authorized	2023-24 Authorized	2024-25 Authorized
Construction Standards (3502)				
Director of Development Services	26	0	1	1
Assistant Director of Development Services	25	0	0	1
Inspections Manager	24	1	1	1
Assistant Inspections Manager	23	1	1	0
Community Improvement Special Project Coordinator	22	1	1	1
Community Improvement Specialist	18	1	1	1
Code Enforcement Officer I-III	17-21	4	4	6
Senior Inspections Technician	15	1	1	1
Inspections Technician	14	1	1	1
Land Development (3504)				
Land Development Manager	24	1	1	1
Senior Planner	22	1	1	1
Planner	20	1	1	1
Zoning Enforcement Specialist	15	0	1	1
Planning Technician	12	1	1	1
Neighborhood Improvement (3505)				
Inspections Specialist	18	1	1	1
Neighborhood Improvement Specialist I-II	15-17	2	2	2
Assistant Inspections Technician	11	1	1	1
Geographic Information Services (3506)				
Geographic Information Services Manager*	24	1	1	0
Geographic Information Services Analyst*	22	1	1	0
Geographic Information Services Specialist	20	1	1	1
Full-time		21	23	23

*Geographic Information Services Manager and Analyst - Transferred from General Fund in FY25

CAPITAL OUTLAY

DEVELOPMENT SERVICES

Item	New/ Replacement	2024-25 Budget
Construction Standards (3502)		
Two (2) Vehicles (Sedan/Van/Crossover)	N	52,560
Total		52,560

Impact of Capital Outlay on Operating Budget:

Note: Any direct impact on the operating budget from capital items identified for replacement or new purchase in FY 2025 will result from a reduction to the maintenance and/or repair costs previously experienced on the older items. This amount of reduction varies and for this reason is not extrapolated and built into the

CONSTRUCTION STANDARDS

DESCRIPTION OF SERVICES:

Construction Standards is responsible for trade, site plan compliance with appropriate codes, ensuring a safely built environment, condemnation and demolition of unsafe buildings, recordkeeping for all permits and inspection activity, and reviewing construction plans for code compliance.

PROGRAM GOALS AND INITIATIVES:

- Ensure that new and rehabilitated buildings are safe and meet appropriate building codes
- Ensure that inspectors are well trained to maintain a high level of service and professional competency
- Provide appropriate technology to allow customers to track the progress of their project
- Assist in the implementation of Cityworks and its integration into our permitting system
- Serve our customers with quality service
- Be a community resource for use of the North Carolina Rehabilitation and Existing Building Codes
- Maintain appropriate certification for inspectors and seek additional certifications as required
- Keep our customers apprised of departmental policies and code changes by participating in association meetings, hosting training seminars, and through updates on our website
- Provide prompt inspections and plan review services
- Eliminate unsafe commercial and residential structures when rehabilitation is no longer a viable option
- Provide appropriate project advice through project pre-meetings

EXPENDITURE SUMMARY:

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Personnel Services	\$ 973,134	\$ 1,016,082	\$ 1,050,520	\$ 1,050,520	\$ 1,516,310
Operating Expenses	354,963	611,877	194,520	635,722	228,420
Recovered Costs	(210,682)	(214,130)	(226,010)	(227,470)	(334,600)
Capital Outlay	<u>22,314</u>	<u>-</u>	<u>10,000</u>	<u>43,402</u>	<u>52,560</u>
TOTAL	<u>\$ 1,139,729</u>	<u>\$ 1,413,829</u>	<u>\$ 1,029,030</u>	<u>\$ 1,502,174</u>	<u>\$ 1,462,690</u>

PERFORMANCE INDICATORS:

Department Goal(s)	Outputs	2022-23 Actual	2023-24 Estimated	2024-25 Goal
1,2,4,5	Permits issued	5,201	5,028	5,115
1,2,3,4,5,7	Inspections performed	10,513	12,104	11,309
1,2,3,4,5,7	Plans reviewed	311	296	304
1,2,3,4,5,7	Same day inspections if in by 7:30 a.m.	98%	99%	98%

LAND DEVELOPMENT

DESCRIPTION OF SERVICES:

Land Development is responsible for supporting the Planning and Design Review Board and the Board of Adjustment (BOA), coordinating the Technical Review Committee (TRC), permit review and issuance, special use permit review, variances and appeals, floodplain permits, elevation certificates, maintenance of public records, site, landscape, architectural plan and design review, zoning administration, annexations, street closings and text amendments.

PROGRAM GOALS AND INITIATIVES:

- Provide respected and approachable customer service, technical assistance, reviews, and approval processes
- Support community revitalization and economic development efforts
- Provide timely, efficient, and effective review and approval of recommended projects
- Provide appropriate technology and allow customers to track their project's progress
- Assist in the implementation of Cityworks and its integration into our project management system
- Protect and enhance the public's health, safety, and welfare as represented by City Council
- Adjust policies and ordinances that improve the quality of the built environment and further the policies of the 2030 Comprehensive Plan, Bicycle and Pedestrian Comprehensive Plans, Comprehensive Transportation Plan, Barton Area-Northwest-Old Wilson Area Neighborhood Plan and related plans
- Ensure that new development augments, supports, and complements existing neighborhoods
- Continuously improve easily understood review and approval processes that respond to the needs of our users
- Maintain open communication through various media with customers, review agencies, and citizens of Wilson while incorporating service excellence
- Provide flood education, information, and assistance to Wilson residents, and property and business owners that supports our participation in the Community Rating System and National Flood Insurance Program

EXPENDITURE SUMMARY:

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Personnel Services	\$ 343,670	\$ 407,416	\$ 489,810	\$ 489,810	\$ 496,140
Operating Expenses	13,455	32,264	18,880	30,880	24,940
Capital Outlay	-	-	10,000	10,000	-
TOTAL	\$ 357,125	\$ 439,680	\$ 518,690	\$ 530,690	\$ 521,080

PERFORMANCE INDICATORS:

Department Goal(s)	Outputs	2022-23 Actual	2023-24 Estimated	2024-25 Goal
1,2,3,4,5,6,7	Board cases processed	35	28	30
1,2,3,4,5,7	Plans/Permits reviewed	2,956	2,608	2,750
1,2,3,4,5,7	Site plan review in 10 days	90%	80%	85%

NEIGHBORHOOD IMPROVEMENT

DESCRIPTION OF SERVICES:

Neighborhood Improvement is responsible for power on order and courtesy housing inspections, nuisance (including graffiti) investigating and abatement, junk vehicle investigation and removal, annual boarding house inspections, promoting safe and clean neighborhoods, educating tenants and landlords, and attending community group meetings.

PROGRAM GOALS AND INITIATIVES:

- Evaluate/amend current minimum housing inspection program to ensure compliance with recent statute changes
- Reduce neighborhood blight through code enforcement and neighborhood education
- Improve the quality of the City's housing stock through code enforcement and education
- Increase the cleanliness of the City through code enforcement and education
- Reduce hazards and nuisances throughout the City of Wilson
- Ensure the safety of residential dwellings through the Power on order and courtesy inspection program
- Work with neighborhood organizations to improve neighborhood conditions
- Partner with the City's police and fire departments to eliminate hazardous conditions that pose an immediate threat to the public's health, safety, and welfare
- Educate the citizens about the benefits of healthy neighborhoods
- Provide support to the Collaborative Team efforts
- Keep our customers apprised of departmental policies and code changes by participating in association meetings, hosting training seminars, and through updates on our website

EXPENDITURE SUMMARY:

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Personnel Services	\$ 278,064	\$ 231,164	\$ 290,540	\$ 258,040	\$ 298,090
Operating Expenses	<u>155,359</u>	<u>201,296</u>	<u>137,640</u>	<u>363,140</u>	<u>136,920</u>
TOTAL	<u>\$ 433,423</u>	<u>\$ 432,460</u>	<u>\$ 428,180</u>	<u>\$ 621,180</u>	<u>\$ 435,010</u>

PERFORMANCE INDICATORS:

Department Goal(s)	Outputs	2022-23 Actual	2023-24 Estimated	2024-25 Goal
1,2,3,4,5,7	Power on order housing inspections (Note: Change per North Carolina General Statute 160A-424)	282	464	373
1,2,3,5,7	Vehicle/Nuisance complaints investigated	2,004	2,504	2,254
1,2,3,5,7	Zoning complaints investigated	1,266	536	901
1,2,3,4,5,7	Same day inspections if in by 7:30 a.m.	99%	99%	98%

GEOGRAPHIC INFORMATION SERVICES

DESCRIPTION OF SERVICES:

Geographic Information Services is responsible for expanding the use of geo-spatial technology throughout the City. It provides participants the ability to easily and equitably share geographically referenced graphic and associated attribute data that are accurate, current, secure, and readily useable. In addition to core mapping services, the City of Wilson's GIS Services provides data analytics, desktop and on-line application development, and various data integration projects. GIS Services seeks to provide the City of Wilson with all manner of data collection, analytics and mapping needs.

PROGRAM GOALS AND INITIATIVES:

- Further department level integration(s) of Cityworks and Geographic Information Systems, allowing for bidirectional flow of data through use of web-services
- Assist City departments in the creation of Cityworks workflows
- Manage pilot project for the data capture of Water Distribution GIS data and its migration/integration into the City of Wilson's Utility Network
- Promote cross-departmental and City/County data collaboration and information sharing
- Ensure City of Wilson Enterprise GIS editors and power users have internal support for the transition to an ArcGIS Pro GIS environment
- Support and maintain updates and releases for software and hardware within the Enterprise GIS Services
- Serve the community through participation in community events, citizen engagement, and innovating new technology which will allow the community of Wilson to better make use of the City's service offerings
- Continually develop a mobile first strategy for the City of Wilson's Enterprise GIS while incorporating service excellence into every interaction of GIS Services

EXPENDITURE SUMMARY:

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Personnel Services	\$ 332,554	\$ 349,459	\$ 362,150	\$ 362,150	\$ 101,900
Operating Expenses	50,127	70,263	61,590	90,860	86,640
Recovered Costs	(306,145)	(335,778)	(360,330)	(360,330)	(150,830)
Capital Outlay	-	-	26,670	-	-
TOTAL	<u>\$ 76,536</u>	<u>\$ 83,944</u>	<u>\$ 90,080</u>	<u>\$ 92,680</u>	<u>\$ 37,710</u>

PERFORMANCE INDICATORS:

Department Goal(s)	Outputs	2022-23 Actual	2023-24 Estimated	2024-25 Goal
1,5,6,7	Request for addressing or address maintenance	0	>200	>300
5,6	Advanced Data Analysis and/or Software Development (Desktop, Web, Mobile) Projects	>10	>10	>10
5,6	Unplanned System down time (hours)	< 8 hours	< 8 hours	< 8 hours

Parks & Recreation

Parks and Recreation plans, organizes, develops, and supervises all facets of a quality comprehensive leisure program, which actively and passively enhances the lives of the citizens of Wilson, to include providing and maintaining efficiently and effectively the facilities and areas within the department as well as an emphasis on travel and tourism for the community.

PARKS & RECREATION

COUNCIL GOALS

Building a Better Wilson 1	Economic Development 2	Infrastructure 3	Homes and Neighborhoods 4	Downtown 5	Recreation and Parks 6	Community Involvement 7
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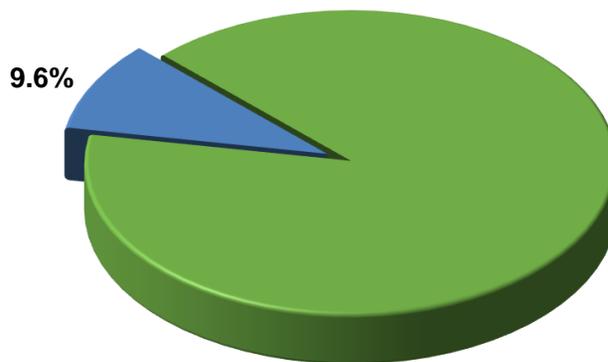
Department Goals and Initiatives	Link to Council Goals
1. Strengthen our role as the cultural center of Wilson County by enhancing facilities, activities, and partnerships that create new opportunities	1,2,3,4,5,6,7
2. Take a greater role in maintaining open space within the community. This is a vital resource in overall community health.	1,2,3,4,5,6,7
3. Support the enhancement of existing trails and develop new walkways to better connect our neighborhoods and improve accessibility throughout the City	1,2,3,4,6,7
4. Be responsive in providing diverse cultural, recreational, and athletic activities appropriate for our population and facilitate neighborhood access to these activities	1,2,3,4,5,6,7
5. Enhance our commitment to provide quality public recreation for future generations with the development of the J. Burt Gillette Athletic Complex	1,2,3,6,7
6. Continue the recruitment and first-class administration of national and statewide athletic events that benefit travel and tourism for our community	1,2,3,5,6,7

EXPENDITURE SUMMARY:

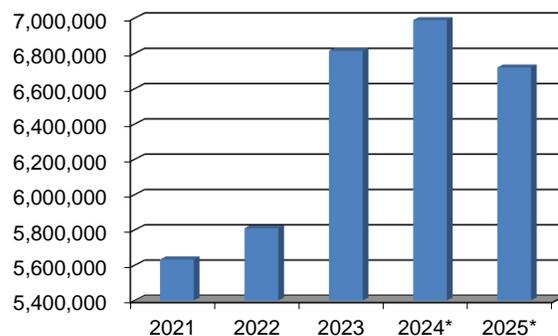
	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Personnel Services	\$ 3,769,701	\$ 4,041,501	\$ 4,072,640	\$ 4,087,640	\$ 4,434,210
Operating Expenses	1,946,109	2,290,338	2,108,610	2,505,635	2,158,080
Recovered Costs	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)
Capital Outlay	105,673	494,484	351,530	589,260	140,000
TOTAL	\$ 5,809,483	\$ 6,814,323	\$ 6,520,780	\$ 7,170,535	\$ 6,720,290
OFFSETTING REVENUES	\$ 1,318,998	\$ 1,524,355	\$ 1,055,600	\$ 1,377,850	\$ 1,181,850

EXPENDITURES

**Parks & Recreation Expenditures
as a % of General Fund Expenditures**



**Parks & Recreation Expenditures
by Fiscal Year**



* Estimated

PERSONNEL SUMMARY

PARKS & RECREATION

Class Title	Salary Range	2022-23 Authorized	2023-24 Authorized	2024-25 Authorized
Recreation (4001)				
Director of Parks and Recreation	26	1	1	1
Recreation Manager	23	1	1	1
Programs Supervisor	21	1	1	1
Accreditation/Aquatics/Special Events Supervisor	21	1	1	1
Athletics Supervisor	21	1	1	1
Athletics Coordinator	19	2	3	3
Recreation Center Coordinator	18	2	2	2
Special Population and Senior Coordinator	18	1	1	1
Administrative Assistant	15	1	1	1
Part-time Administrative Clerk	11	3	3	3
Part-time Recreation Specialist	11	1	1	1
Parks (4002)				
Parks Manager	23	1	1	1
Parks Crew Superintendent	19	1	1	1
Athletic Fields Crew Superintendent	19	1	1	1
Downtown, Landscape, and Events Crew Superintendent	19	0	1	1
Landscape Specialist	14	1	1	1
Parks Maintenance Worker I-IV	11-14	14	15	15
Wedgewood (4045)				
Golf Course Operations Supervisor	20	1	1	1
Golf Course Superintendent	19	1	1	1
Golf Course Mechanic	12	1	1	1
Part-time Administrative Clerk	11	1	1	1
Full-time		32	35	35
Part-time		5	5	5

Redistribution Notes:

Position Title:	From:	To:	Percent:
Golf Course Mechanic	Wedgewood 4045	Parks 4002	50%
Park Ranger (2)	Police 3101	Parks 4002	100%

CAPITAL OUTLAY**PARKS & RECREATION**

Item	New/ Replacement	2024-25 Budget
Recreation (4001)		
Recreation Center Furniture	R	50,000
Parks (4002)		
Park System Signage	R	20,000
One (1) Ball Field Line Painter	R	20,000
Wedgewood (4045)		
Two (2) Fairway Mowers (lease purchase buyout)	R	50,000
Total		140,000

Impact of Capital Outlay on Operating Budget: None

Note: Any direct impact on the operating budget from capital items identified for replacement or new purchase in FY 2025 will result from a reduction to the maintenance and/or repair costs previously experienced on the older items. This amount of reduction varies and for this reason is not extrapolated and built into the operating budget.

RECREATION

DESCRIPTION OF SERVICES:

Recreation is responsible for providing and maintaining recreation centers, programs for youth, adults, seniors and special populations, facilities for community use, instructional and non-instructional programs, aquatic programs promotion, marketing of all programs and facilities, collaboration with schools in meeting needs, and community events and special projects.

PROGRAM GOALS AND INITIATIVES:

- Provide appropriate, adequate, and professional training for personnel as needed
- Secure necessary qualified volunteers for all programs as needed
- Provide appropriate full-time and part-time personnel
- Increase gross revenues
- Expand marketing through City marketing department through social media outlets such as Facebook, Snapchat, Instagram, and Twitter
- Continue to expand and improve athletic programs and facilities
- Continue to host and recruit state and national athletic tournaments that contribute to tourism growth in Wilson
- Expand partnership with Wilson City Little League Board, Wilson Youth Soccer Association, and Wilson Travel and Tourism
- Continue to implement service excellence
- Continue efforts towards national reaccreditation
- Begin Miracle League Program
- Partner with YMCA for a smooth transition for aquatic programs
- Increase sports related tourism
- Complete fundraising for Miracle Field

EXPENDITURE SUMMARY:

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Personnel Services	\$ 1,643,120	\$ 1,782,552	\$ 1,795,690	\$ 1,795,690	\$ 1,975,380
Operating Expenses	605,976	870,871	803,060	912,334	823,460
Capital Outlay	<u>8,245</u>	<u>274,667</u>	<u>99,030</u>	<u>284,290</u>	<u>50,000</u>
TOTAL	<u><u>\$ 2,257,341</u></u>	<u><u>\$ 2,928,090</u></u>	<u><u>\$ 2,697,780</u></u>	<u><u>\$ 2,992,314</u></u>	<u><u>\$ 2,848,840</u></u>

PERFORMANCE INDICATORS:

Department Goal(s)	Outputs	2022-23 Actual	2023-24 Estimated	2024-25 Goal
1,4,5,6	Number of times facilities rented	1,850	1,900	1,950
1,4,5,6	Number of recreation programs offered	112	112	115
1,4,5,6	Rental revenues	57,000	58,000	59,000
1,4,5,6	Athletic program revenues	230,000	240,000	250,000

PARKS

DESCRIPTION OF SERVICES:

Parks is responsible for maintaining parks and reservoirs, planting and maintaining flower beds, trees, and rose gardens, trails and greenways, providing safe and clean facilities, safe playgrounds and park equipment, coordinating manpower with other departments, and maintaining all equipment in good, safe, and clean condition.

PROGRAM GOALS AND INITIATIVES:

- Develop and maintain all parks, reservoirs, ball fields, and playgrounds to provide the public with open space and natural areas for recreational use
- Seek acquirement of land, as appropriate, for future park expansions
- Maintain recreation centers, pools, and other buildings as appropriate
- Maintain safe and efficient facilities and equipment
- Continue study of park system as a whole and determine "high use" and "low use" parks
- Continue Wiggins Mill renovations
- Continue weed control program to decrease mowing costs
- Upgrade equipment as appropriate
- Continue improvement of grass cutting program at city lots and right-of-ways
- Continue over seeding and grass growing program on athletic fields
- Continue to expand Greenway system
- Continue implementation of new signage program in city parks
- Construct and complete Miracle Field project
- Implement pickleball and tennis program
- Complete Reid Street renovation

EXPENDITURE SUMMARY:

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Personnel Services	\$ 1,698,406	\$ 1,761,219	\$ 1,801,420	\$ 1,801,420	\$ 1,972,000
Operating Expenses	890,368	911,335	860,580	958,313	875,620
Recovered Costs	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)
Capital Outlay	69,333	219,817	252,500	304,970	40,000
TOTAL	<u>\$ 2,646,107</u>	<u>\$ 2,880,371</u>	<u>\$ 2,902,500</u>	<u>\$ 3,052,703</u>	<u>\$ 2,875,620</u>

PERFORMANCE INDICATORS:

Department Goal(s)	Outputs	2022-23 Actual	2023-24 Estimated	2024-25 Goal
1,2,3,4,5	Number of usable acres for parks	273	273	273
1,2,4,5	Number of parks/playgrounds maintained	27	27	27
1,2,3	Flower beds/planting areas maintained	73	74	74
1,2,3,4,5	Number of acres per full-time employee	16	16	16

RESERVOIRS

DESCRIPTION OF SERVICES:

Reservoirs is responsible for providing water areas for fishing, boating, and hunting, safe docks, piers, ramps, and bridges, availability for public events, land for biking, camping, walking, hiking, and horse riding, water access for skiing and personal watercraft, necessary roads and entrance ways, all areas for safe environment, and concessions and bait shops as appropriate.

PROGRAM GOALS AND INITIATIVES:

- Maintain water, land, and open space area for recreational users
- Provide safe, clean facilities, and part-time personnel as needed
- Utilize Park Rangers to patrol areas and maintain safety both on and off the water
- Continue special events such as fishing tournaments, boat races, and triathlon at Buckhorn Lake
- Improve marketing for reservoirs
- Increase gross revenues overall
- Keep restrooms clean, safe, neat, and usable
- Increase social media awareness
- Implement safe and efficient hunting regulation programs
- Continue the improvement of the duck blind hunting program
- Continue the improvement of facilities at Buckhorn, Lake Wilson, and Wiggins Mill

EXPENDITURE SUMMARY:

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Personnel Services	\$ 9,732	\$ 9,947	\$ 10,750	\$ 10,750	\$ 10,750
Operating Expenses	<u>5,492</u>	<u>14,746</u>	<u>7,500</u>	<u>7,500</u>	<u>7,500</u>
TOTAL	<u>\$ 15,224</u>	<u>\$ 24,693</u>	<u>\$ 18,250</u>	<u>\$ 18,250</u>	<u>\$ 18,250</u>

Note: Reallocation of Part-time Lake Warden is allocated from Police 3101 to Reservoirs 4015

PERFORMANCE INDICATORS:

Department Goal(s)	Outputs	2022-23 Actual	2023-24 Estimated	2024-25 Goal
1,2,3,4	Number of land acres maintained	200	200	200
1,2,3,4	Number of locations	4	4	4
1,2,3,4	Number of hours per acre maintained	35	35	35
1,2,3,4,6	Gross revenues generated	\$ 8,000	\$ 8,500	\$ 9,000

WEDGEWOOD

DESCRIPTION OF SERVICES:

Wedgewood is responsible for providing and maintaining a quality 18-hole golf course, clubhouse rooms for rental, safe and adequate equipment, golf lessons for youth and adults, concessions, systematic irrigation system, picnic shelters and playground, pro shop, tournaments, outings, and special events.

PROGRAM GOALS AND INITIATIVES:

- Provide and maintain a quality 18-hole golf course, picnic area, playground area, pro shop, clubhouse, golf carts, restrooms, driving range, short game facility, parking areas, and open space for public use
- Efficiently and effectively maintain reusable water irrigation system
- Increase gross revenues
- Continue to improve golf course grounds, playing conditions, driving range area, and putting greens
- Continue golf cart lease program
- Improve equipment maintenance as necessary
- Continue to implement service excellence
- Continue to improve new payment program and revenue tracking system
- Continue to maintain Wedgewood Golf Course website and social media efforts
- Continue youth and adult golf-based programs such as lessons, leagues, and clinics
- Continue active recruitment of local and statewide tournaments
- Increase marketing opportunities through city marketing department
- Increase junior golf players through lessons, clinics, and leagues
- Increase female play with special events and tournaments
- Increase number of local fundraising tournaments
- Continue expansion of short game practice facility

EXPENDITURE SUMMARY:

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Personnel Services	\$ 418,443	\$ 487,783	\$ 464,780	\$ 479,780	\$ 476,080
Operating Expenses	444,273	493,386	437,470	627,488	451,500
Capital Outlay	<u>28,095</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>50,000</u>
TOTAL	<u>\$ 890,811</u>	<u>\$ 981,169</u>	<u>\$ 902,250</u>	<u>\$ 1,107,268</u>	<u>\$ 977,580</u>

PERFORMANCE INDICATORS:

Department Goal(s)	Outputs	2022-23 Actual	2023-24 Estimated	2024-25 Goal
1,2,4	Number of acres maintained	167	167	167
1,2,4	Number of rounds played annually	39,500	40,000	40,500
1,2,4,6	Number of participants other than golf	10,000	10,000	10,000
1,2,4,6	Gross revenues generated	\$ 1,050,000	\$ 1,100,000	\$ 1,150,000

Public Works

The Public Works Department is committed to providing professional, well-organized, and cost-effective services to the citizens of the City of Wilson. These services include street maintenance and pavement preservation, stormwater compliance, erosion control, engineering & traffic services, environmental services-garbage, yard waste and recycling collection. The Fleet Maintenance division maintains all city vehicles and motorized equipment.

PUBLIC WORKS

COUNCIL GOALS

COUNCIL GOALS						
Building a Better Wilson	Economic Development	Infrastructure	Homes and Neighborhoods	Downtown	Recreation and Parks	Community Involvement
1	2	3	4	5	6	7

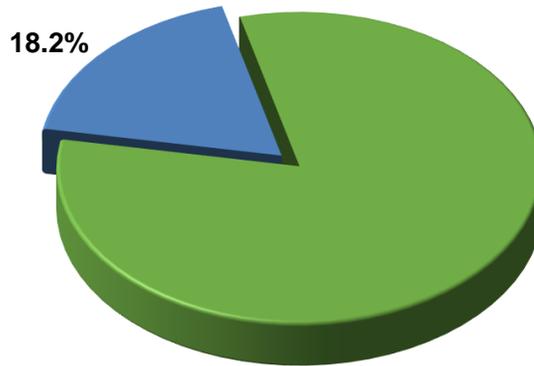
Department Goals and Initiatives	Link to Council Goals
1. Provide prompt, courteous, effective, and customer-friendly service department-wide	1,2,3,4,5,6,7
2. Maintain street infrastructure, including wheel chair ramps and sidewalks, in a structurally sound manner and within ADA compliance	1,2,3,4,5
3. Continue to integrate automation into the solid waste collection process to improve overall collection efficiency and effectiveness	3,7
4. Maintain an on-site, convenient, and environmentally compliant maintenance facility that provides an above-average fleet availability and readiness rate	3,7
5. Incorporate more fuel efficient and environmentally friendly units into the fleet where practical and feasible as units are replaced and/or added	3,7
6. Continue education and outreach programs to promote recycling and to encourage increased participation city-wide	1,4,7
7. Provide prompt response to all development inquiries and quick turnaround on site plan reviews to encourage and facilitate new projects and ongoing construction	2,3,4,5
8. Continue to develop and pursue improvements through NCDOT including the State Transportation Improvement Plan (STIP) and municipal agreements	1,2,3,5
9. Maintain a comprehensive and electronically accessible manual of construction specifications, policies, and procedures that will provide continuity and protect the integrity of the streets, drainage system, and utility infrastructure	1,2,3,4
10. The street improvement program will utilize current techniques and seek alternative funding to allow more roads to be treated, therefore extending useful life	3,4,7
11. Provide prompt inspections of storm water control structures	2,3,4
12. Continue an Erosion and Sediment Control Program to monitor and control the erosion from work sites within the City of Wilson	1,2,3,4
13. Work diligently to ensure compliance with the Neuse River regulations, including all reporting requirements to the state and the Watershed Water Supply Agency	1,2,3,4
14. Provide for safe and efficient movement of vehicular and pedestrian traffic	1,2,4,5
15. Explore and identify new sources of revenue to offset service costs	1,2,3
16. Maintain an environment, which supports employee growth and development and provides job progression opportunities through educational programs and on the job training	1,2,7

EXPENDITURE SUMMARY:

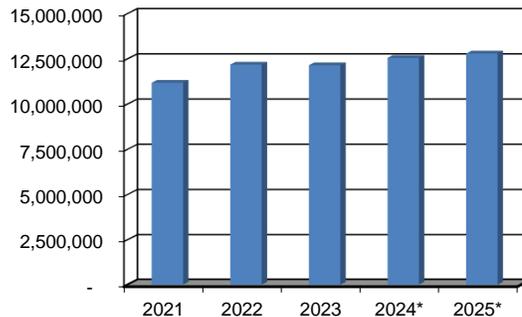
	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Personnel Services	\$ 6,928,648	\$ 6,423,052	\$ 7,538,090	\$ 7,538,090	\$ 8,139,330
Operating Expenses	7,115,938	7,568,804	6,610,050	7,343,109	6,801,290
Recovered Costs	(3,162,683)	(2,663,529)	(2,856,500)	(2,856,500)	(2,903,120)
Capital Outlay	<u>1,281,781</u>	<u>801,559</u>	<u>578,050</u>	<u>835,699</u>	<u>742,000</u>
TOTAL	<u>\$ 12,163,684</u>	<u>\$ 12,129,886</u>	<u>\$ 11,869,690</u>	<u>\$ 12,860,398</u>	<u>\$ 12,779,500</u>
OFFSETTING REVENUES	<u>\$ 6,939,296</u>	<u>\$ 7,311,611</u>	<u>\$ 7,442,970</u>	<u>\$ 7,650,970</u>	<u>\$ 7,717,000</u>

EXPENDITURES

**Public Works Expenditures
as a % of General Fund Expenditures**



**Public Works Expenditures
by Fiscal Year**



* Estimated

PERSONNEL SUMMARY

PUBLIC WORKS

Class Title	Salary Range	2022-23 Authorized	2023-24 Authorized	2024-25 Authorized
Public Works Administration (5001)				
Director of Public Works and Water Resources	29	1	1	1
Deputy City Manager - Operations and Public Works	28	1	1	0
Assistant Director of Public Works	24	1	1	1
RPO/Transportation Coordinator	21	0	1	1
Civil Engineer I-III	22,23,25	1	1	1
Administrative Tech II	16	1	1	1
Administrative Assistant	15	2	1	1
Public Works Dispatcher I-II	10-13	0	1	1
Part-time Administrative Assistant	15	0	0	1
Part-time Public Works Dispatcher	10	1	1	0
Street Maintenance (5002)				
Street Division Manager	22	1	1	1
Street Superintendent	19	1	1	1
Street Supervisor	16	1	1	1
Crew Leader	14	5	5	5
General Service Technician I-IV	7-13	13	13	13
Equipment Operator I-II, Heavy	10-12	4	4	4
Environmental Services (5003)				
Environmental Services Manager	22	1	1	1
Environmental Services Superintendent	19	1	1	1
Crew Supervisor	16	2	2	2
Equipment Operator I-II, Heavy	10-12	26	25	24
Public Works Dispatcher	10	0	1	1
Environmental Services Technician I-IV	8-13	4	3	3
Environmental Services Refuse Collector	7	3	4	5
Engineering (5004)				
Engineering Manager	22	1	0	0
Civil Engineer I-III	22,23,25	0	1	1
Engineering Technician I-II	18-19	2	2	3
GIS Technician I-II	18-19	1	1	1
Fleet Maintenance (5005)				
Fleet Manager	23	1	1	1
Fleet Superintendent	19	1	1	1
Fleet Mechanic I-II, Lead	12-16	12	12	12
Fleet Maintenance Specialist	14	1	1	1
Service and Parts Technician I-II	10-14	2	2	2
Parking and Traffic (5008)				
Traffic Supervisor	16	1	1	1
Traffic Technician	10	5	5	5
Full-time		96	97	97
Part-time		1	1	1

PERSONNEL SUMMARY

PUBLIC WORKS

Redistribution Notes:

Position Title:	From:	To:	Percent:
Director of Public Works	Public Works Administration 5001	Stormwater Management 7606	20%
		Street Maintenance 5002	25%
		Environmental Services 5003	10%
		Engineering 5004	25%
		Fleet Maintenance 5005	10%
		Parking and Traffic 5008	10%
Assistant Director of Public Works	Public Works Administration 5001	Mass Transit 5101	20%
		Industrial Air Center 5601	10%
		Stormwater Management 7606	10%
		Street Maintenance 5002	10%
		Environmental Services 5003	20%
		Fleet Maintenance 5005	15%
Civil Engineer	Engineering 5004	Stormwater Management 7606	35%
GIS Technician	Engineering 5004	Water Resources Administration 7001	25%
Traffic Technician (5)	Parking and Traffic 5008	Electric Distribution 6005	30%
		Gas Distribution 6502	5%
		Water Distribution 7003	7.5%
		Wastewater Collection 7005	7.5%
		Stormwater Management 7606	15%
Project Manager - Infrastructure	Water Resources Administration 7001	Street Maintenance 5002	20%

CAPITAL OUTLAY

PUBLIC WORKS

Item	New/ Replacement	2024-25 Budget
Street Maintenance (5002)		
Sidewalks	N	50,000
One (1) Tandem Axle Dump Truck	R	175,000
Environmental Services (5003)		
One (1) Automated Side Loader	N	385,000
Rollout Carts	R	90,000
Engineering (5004)		
One (1) Vehicle (Sedan/Van/Crossover)	N	42,000
Total		742,000

Impact of Capital Outlay on Operating Budget: None

Note: Any direct impact on the operating budget from capital items identified for replacement or new purchase in FY 2025 will result from a reduction to the maintenance and/or repair costs previously experienced on the older items. This amount of reduction varies and for this reason is not extrapolated and built into the operating budget.

PUBLIC WORKS ADMINISTRATION

DESCRIPTION OF SERVICES:

Administration is responsible for budget development and execution, performance measurement, grant projects and documentation, and administration of employee programs (i.e. safety/health, performance and skill-based training/development, etc.) for the various divisions of Public Works. It provides ongoing leadership and guidance to supervisory staff in Public Works. Responsibilities also include project management, policy development, and the implementation of products and process improvements. The supplemental manpower and inmate labor program is administered by this division. Other activities include the train station restoration and coordination of in-house, contractual, and mutual aid resources for debris clean-up and/or other emergency recovery efforts. Public Works Administration is also responsible for all coordination with NCDOT activities and projects.

PROGRAM GOALS AND INITIATIVES:

- Provide leadership, guidance, and resources, as necessary and available to aid and support managers and their staff in the successful delivery of services and/or completion of projects as planned and budgeted
- Ensure all services and programs provided under the Public Works umbrella are administered and carried out in compliance with and according to departmental and City policy and procedures
- Develop and implement initiatives that will improve operating efficiency and effectiveness
- Develop operating and capital improvement budgets and monitor expenditures
- Respond promptly and effectively to all requests for service
- Be proactive and responsive to citizen feedback and inquiries regarding Public Works operations/projects
- Continue to pursue and identify funding opportunities to offset service costs
- Provide training opportunities that support and encourage employee development and skill-based progression
- Continue participation in the Inmate Labor Program
- Secure Powell Bill funding through NCDOT

EXPENDITURE SUMMARY:

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Personnel Services	\$ 446,696	\$ 192,984	\$ 490,030	\$ 490,030	\$ 496,120
Operating Expenses	1,267,223	1,164,176	1,228,090	1,389,200	1,289,910
Recovered Costs	<u>(383,518)</u>	<u>(205,167)</u>	<u>(385,640)</u>	<u>(385,640)</u>	<u>(419,600)</u>
TOTAL	<u>\$ 1,330,401</u>	<u>\$ 1,151,993</u>	<u>\$ 1,332,480</u>	<u>\$ 1,493,590</u>	<u>\$ 1,366,430</u>

PERFORMANCE INDICATORS:

Department Goal(s)	Outputs	2022-23 Actual	2023-24 Estimated	2024-25 Goal
2,8,10,14,15	Powell Bill revenue (eligible expenditure)	\$ 1,629,894	\$ 1,250,000	\$ 1,250,000
1,2,10,14	Inmate labor (hours worked)	6,120.00	12,000	12,000
1,2,10,14	Inmate labor (estimated labor benefit)	\$ 73,440.00	\$ 144,000	\$ 144,000

STREET MAINTENANCE

DESCRIPTION OF SERVICES:

Street Maintenance is responsible for the construction and maintenance of all streets, sidewalks, and curb and gutter accepted by the city, which currently includes 690 lane miles of paved roads. Maintenance activities include repairing potholes, replacing asphalt due to utility maintenance, crack sealing, sidewalk repair and replacement, curb and gutter repair and replacement, and some roadside (ROW) maintenance work. Street sweeping is a daily activity in which the division has two sweepers on assigned routes. The Street Division is always prepared for inclement weather, as its emergency equipment is constantly maintained in preparation for any snowstorm, hurricane, or other acts of Mother Nature.

PROGRAM GOALS AND INITIATIVES:

- Maintain infrastructure to ensure streets, curb and gutter, sidewalks, parking lots, and public right-of-ways are safe, allowing unobstructed access
- Continue sidewalk rehabilitation and replacement program to facilitate pedestrian access and to ensure ADA compliance
- Preserve pavement by using the latest techniques including patching, crack sealing, and other surface treatments
- Mow and maintain designated City-owned lots and right-of-ways
- Provide support services to other departments as needed
- Manage street sweeping and curb edging with continued emphasis on improved efficiency

EXPENDITURE SUMMARY:

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Personnel Services	\$ 1,598,247	\$ 1,669,550	\$ 1,833,650	\$ 1,833,650	\$ 2,123,740
Operating Expenses	1,645,674	2,087,108	1,671,690	1,587,156	1,739,440
Recovered Costs	(700,358)	(629,612)	(625,000)	(625,000)	(625,000)
Capital Outlay	<u>336,649</u>	<u>158,903</u>	<u>50,000</u>	<u>289,588</u>	<u>225,000</u>
TOTAL	<u>\$ 2,880,212</u>	<u>\$ 3,285,949</u>	<u>\$ 2,930,340</u>	<u>\$ 3,085,394</u>	<u>\$ 3,463,180</u>

PERFORMANCE INDICATORS:

Department Goal(s)	Outputs	2022-23 Actual	2023-24 Estimated	2024-25 Goal
1,2,9,10,13	Lane miles swept	4,145	4,200	4,250
1,2,9,10,13	Linear feet of curb and gutter repaired	5,538	4,400	4,500
1,2,9,10,13	Street asphalt maintenance	637	425	450
1,2,9,10,13	Potholes repaired and patched	1,520	1,600	1,600
1,2,9,10,13	Utility cuts repaired	750	750	750

ENVIRONMENTAL SERVICES

DESCRIPTION OF SERVICES:

Environmental Services is responsible for solid waste management, including household garbage, compost (yard waste), recycling, and bulk waste collection; special materials handling and disposal; cleaning the Central Business District, including main thoroughfares; annual leaf collection; conducting special clean-up projects, cleaning City lots and property; dumpster maintenance; litter control and abatement activities, etc.

PROGRAM GOALS AND INITIATIVES:

- Manage the City's solid waste stream, including collection, transportation, disposal, and recycling activities efficiently and at the lowest cost possible
- Maintain the central business district, parking lots, and public right-of-ways in a clean and litter-free manner
- Ensure compliance with all governmental guidelines and mandates
- Inform and educate the public on solid waste collection and disposal methods
- Collect residential waste, including household garbage, recycling, and compost material and safely transport to designated disposal sites
- Conduct annual Leaf Collection Program
- Monitor contractual services for dumpsters
- Conduct special clean-up projects to improve the City's overall appearance and image
- Continue to improve operating efficiency with expanded automation and better routing

EXPENDITURE SUMMARY:

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Personnel Services	\$ 2,556,018	\$ 2,599,244	\$ 2,928,020	\$ 2,928,020	\$ 3,005,060
Operating Expenses	3,428,686	3,689,741	2,959,340	3,086,269	2,976,810
Recovered Costs	(168,500)	(225,000)	(235,000)	(235,000)	(235,000)
Capital Outlay	931,853	559,109	446,050	446,050	475,000
TOTAL	<u>\$ 6,748,057</u>	<u>\$ 6,623,094</u>	<u>\$ 6,098,410</u>	<u>\$ 6,225,339</u>	<u>\$ 6,221,870</u>

PERFORMANCE INDICATORS:

Department Goal(s)	Outputs	2022-23 Actual	2023-24 Estimated	2024-25 Goal
1,3,6,14	Tons of household waste collected/recycling	47,343	48,000	48,500
1,3,6,13,14	Tons of yard waste/leaves collected	19,524	16,500	17,500
1,15	Household units served per FTE	719	690	700
1,3,6	Complaints resolved within 24 hours	100%	100%	100%

ENGINEERING

DESCRIPTION OF SERVICES:

Engineering is responsible for all review and inspection of new public works, improvement and maintenance of existing infrastructure records, including all new public facilities in new development areas, maintenance and rehabilitation of the City's existing infrastructure. In addition, unique to most local governments, the Engineering Division reviews design and construction management for all subdivision and site developments within the City's Jurisdiction. This includes planning, budgeting, reporting and overall administration of public improvement projects.

PROGRAM GOALS AND INITIATIVES:

- Provide planning, engineering, and administrative direction to the various divisions and external sources
- Ensure all services and programs are successfully carried out in compliance and according to local, state, and federal policies and procedures
- Develop and implement plans that will improve operations and will promote and facilitate economic development
- Provide technical expertise/guidance to city staff, developers, and the general public as warranted
- Work with Development Services in establishing long-range plans for site plan development and approval
- Continue updating and enhancing the Geographic Information System (GIS) and mapping
- Develop and monitor budget and capital improvement expenditures
- Administer Project Coordination program to ensure maximum efficiency and effectiveness of internal/external agencies
- Be proactive and responsive to citizen's concerns/inquiries regarding Engineering Services
- Develop needs and secure funding for State Transportation Improvement Plan (STIP) projects and municipal agreements

EXPENDITURE SUMMARY:

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Personnel Services	\$ 393,864	\$ 315,106	\$ 374,760	\$ 374,760	\$ 580,830
Operating Expenses	143,505	68,001	184,400	201,299	187,450
Capital Outlay	-	-	-	-	42,000
TOTAL	<u>\$ 537,369</u>	<u>\$ 383,107</u>	<u>\$ 559,160</u>	<u>\$ 576,059</u>	<u>\$ 810,280</u>

PERFORMANCE INDICATORS:

Department Goal(s)	Outputs	2022-23 Actual	2023-24 Estimated	2024-25 Goal
1,2,7,9,11, 12,13,14	Subdivisions Completed (Final Plat Recorded)	5	7	8
1,2,7,9,11, 12,13,14	Development plans reviewed	86	99	114
2,9	Miles of new infrastructure mapped	7	9	11

FLEET MAINTENANCE

DESCRIPTION OF SERVICES:

Fleet Maintenance is responsible for managing the city's fleet operation, which includes the acquisition, maintenance, and disposition of approximately 829 units of rolling stock and equipment. The primary focus of the division is to ensure fleet availability for all city operations, by minimizing fleet and equipment downtime. It is responsible for overseeing the warranty program and ensuring that an aggressive and systematic preventative maintenance program is in place. It also manages the fuel delivery/dispensing program, conducts NC vehicle inspections, and maintains a parts and tire program to meet demand while minimizing inventories. Other activities include managing a night shift for bus maintenance, managing the city's waste oil program; the proper disposal of (including recycling where feasible) used batteries, freon, scrap tires, metals, etc., and ensuring the fleet and shop are in compliance with all NCDOT and environmental regulations.

PROGRAM GOALS AND INITIATIVES:

- Manage and operate an efficient and productive repair and maintenance facility
- Ensure all equipment and vehicles are maintained and safe for use in conducting City business and operations
- Utilize competitive bid process and sound purchasing practices as dictated by City policy and governmental mandates
- Continue to incorporate environmentally friendly and fuel-efficient practices into the overall fleet operation
- Utilize vendor resources and other educational tools to train mechanics and equipment operators
- Improve reliability and life cycle costs of fleet through improved specifications, scheduled maintenance, and more timely replacement of vehicles and equipment
- Reduce vehicle down time through proactive preventative maintenance program
- Provide training opportunities for staff to enhance technical knowledge and improve customer service skills
- Conduct all vehicle inspections (State/Federal/DOT) as required
- Keep division personnel current on mandated federal and state regulations to ensure compliance
- Secure vehicles and equipment per state contract and/or bid specifications and as approved by Council
- Continue to incorporate alternative fuels and hybrid vehicles into fleet where practical and feasible

EXPENDITURE SUMMARY:

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Personnel Services	\$ 1,272,316	\$ 1,400,721	\$ 1,610,360	\$ 1,610,360	\$ 1,619,760
Operating Expenses	405,269	343,838	374,350	386,298	422,270
Recovered Costs	(1,454,151)	(1,603,750)	(1,610,860)	(1,610,860)	(1,623,520)
Capital Outlay	13,279	83,547	32,000	50,061	-
TOTAL	\$ 236,713	\$ 224,356	\$ 405,850	\$ 435,859	\$ 418,510

PERFORMANCE INDICATORS:

Department Goal(s)	Outputs	2022-23 Actual	2023-24 Estimated	2024-25 Goal
1,4	Units of rolling stock maintained	916	1,150	1,150
1,4,5	Work orders completed	4,308	4,875	4,900
1,4,5,14	Fleet availability/readiness rate	95%	99%	99%

STORMWATER COMPLIANCE

DESCRIPTION OF SERVICES:

Stormwater Compliance division 5006 moved into the Stormwater Fund division 7606 effective July 1, 2021.

PROGRAM GOALS AND INITIATIVES:

- Manage the quantity and quality of stormwater runoff to enhance the environment and water quality in the Neuse River Basin
- Continue a state delegated Local Erosion and Sediment Control Program
- Oversee and manage the use of stormwater funds to achieve maximum benefits and efficiency
- Assist with administration of the stormwater fee allocation to improve overall stormwater management for the City of Wilson
- Provide public information and conduct workshops to educate the public about stormwater management
- Prevent and eliminate illegal discharge to the stormwater system
- Locate sites for installing best management practices in existing developed areas

EXPENDITURE SUMMARY:

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Personnel Services	\$ 426,095	\$ -	\$ -	\$ -	\$ -
Operating Expenses	30,061	-	-	-	-
Recovered Costs	<u>(456,156)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

PERFORMANCE INDICATORS:

Note: Performance Indicators for Stormwater Compliance have been moved to Stormwater Management Fund.

PARKING AND TRAFFIC

DESCRIPTION OF SERVICES:

Parking and Traffic is responsible for sign installation and old signs are changed out every 10 years. This division installs paint markings of various types on items such as our street lines, stop bars, arrows at traffic signals, triangles on speed humps and parking lots. Parking and Traffic also performs traffic control such as detours, lane closures, street closures, sidewalk closures and street closings for events such as the Christmas parade, maintains the parking meters in our downtown parking lots, and clears sight distance areas for improved visibility. The sign shop makes all street name signs and other types of signs posted on city streets and for other county or city municipalities in surrounding areas.

PROGRAM GOALS AND INITIATIVES:

- Provide for the safe, convenient, and efficient movement of vehicular and pedestrian traffic
- Install and maintain traffic control devices according to standard traffic safety practices, local ordinances, and the manual on Uniform Traffic Control Devices
- Ensure City parking lots and public parking areas are easily accessible and properly maintained
- Respond to citizen inquiries in an efficient and timely manner
- Continue efforts to improve community appearance while promoting intergovernmental cooperation
- Provide prompt response and resolution of service requests and complaints
- Install and maintain uniform signs and markings with enhanced materials to improve visibility
- Maintain City parking lots
- Continue to improve sight distance clearance program
- Review development site plans to ensure compliance with traffic schedule and ordinance
- Revise traffic schedule and ordinance as necessary
- Continue planning for on-street sign inventory for input into Geographical Information System
- Advise and assist with downtown improvements and revitalization efforts

EXPENDITURE SUMMARY:

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Personnel Services	\$ 235,412	\$ 245,447	\$ 301,270	\$ 301,270	\$ 313,820
Operating Expenses	195,520	215,940	192,180	692,887	185,410
Capital Outlay	-	-	50,000	50,000	-
TOTAL	<u>\$ 430,932</u>	<u>\$ 461,387</u>	<u>\$ 543,450</u>	<u>\$ 1,044,157</u>	<u>\$ 499,230</u>

PERFORMANCE INDICATORS:

Department Goal(s)	Outputs	2022-23 Actual	2023-24 Estimated	2024-25 Goal
1,2,7,14	Traffic/other signs made/installed	1,151	1,100	1,100
1,2,7,14	Street name signs made/installed	96	115	120
1,2,7,14	Traffic control provided for other departments	88	80	85
1,2,7	Average response time for new sign requests	3 days	3 days	3 days

Electric Fund

Wilson Energy's electric utility safely provides reliable electric service at the lowest reasonable cost, with exceptional customer service in an environmentally responsible manner for the citizens of the City of Wilson, Wilson County, and portions of six surrounding counties.

ELECTRIC FUND

COUNCIL GOALS

Building a Better Wilson 1	Economic Development 2	Infrastructure 3	Homes and Neighborhoods 4	Downtown 5	Recreation and Parks 6	Community Involvement 7
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Department Goals and Initiatives		Link to Council Goals
1.	Conduct strategic planning to provide new substations and transmission/distribution facilities	2,3
2.	Provide electric system improvements to meet increased load for existing and new customers	2,3
3.	Effectively and efficiently operate the electric system to allow for affordable utility rates	1,2,3,4,5,6,7
4.	Encourage energy education, high efficiency end-use, conservation, and load management	1,2,3,4,5,6,7
5.	Engage in "customer friendly" utility operations	1,2,3,4,5,6,7

REVENUE AND EXPENDITURE SUMMARY

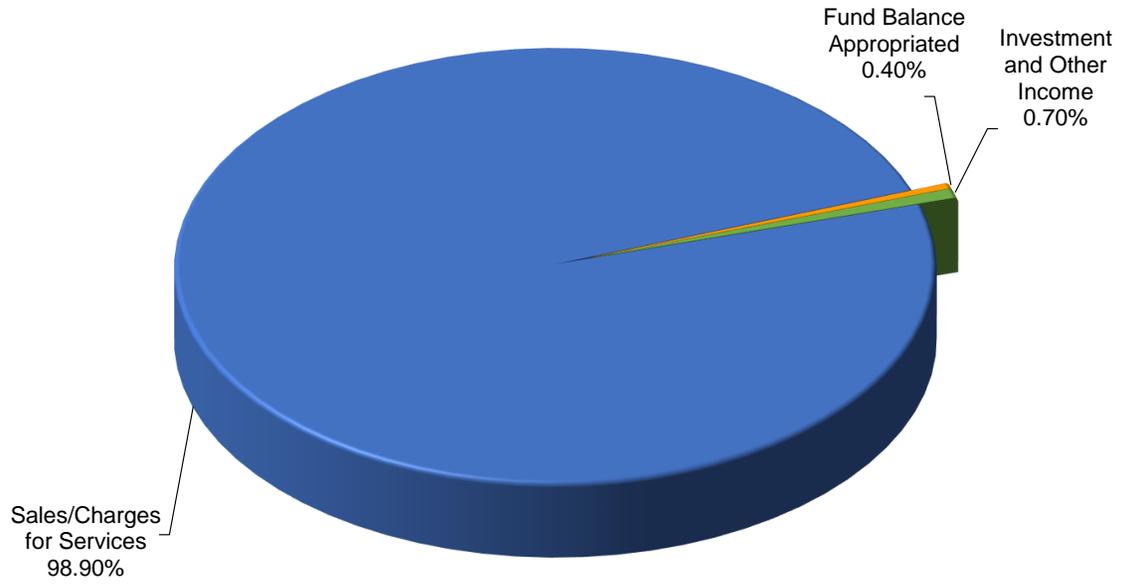
ELECTRIC

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
<i>Revenues, Other Sources, and Fund Balance</i>					
Intergovernmental	\$ 38,516	\$ -	\$ -	\$ -	\$ -
Sales/Charges for Service	125,017,191	122,072,667	124,551,710	124,551,710	127,825,560
Miscellaneous Income	1,495,925	1,186,572	502,500	502,500	505,940
Investment Income	(209,081)	1,217,512	-	-	400,000
Proceeds from Installment Financing Contracts	-	3,171,750	650,000	2,913,000	-
Interfund Transfers In	-	425,990	-	-	-
Fund Balance Appropriated	-	-	500,000	6,891,907	500,000
TOTAL	<u>\$ 126,342,551</u>	<u>\$ 128,074,491</u>	<u>\$ 126,204,210</u>	<u>\$ 134,859,117</u>	<u>\$ 129,231,500</u>

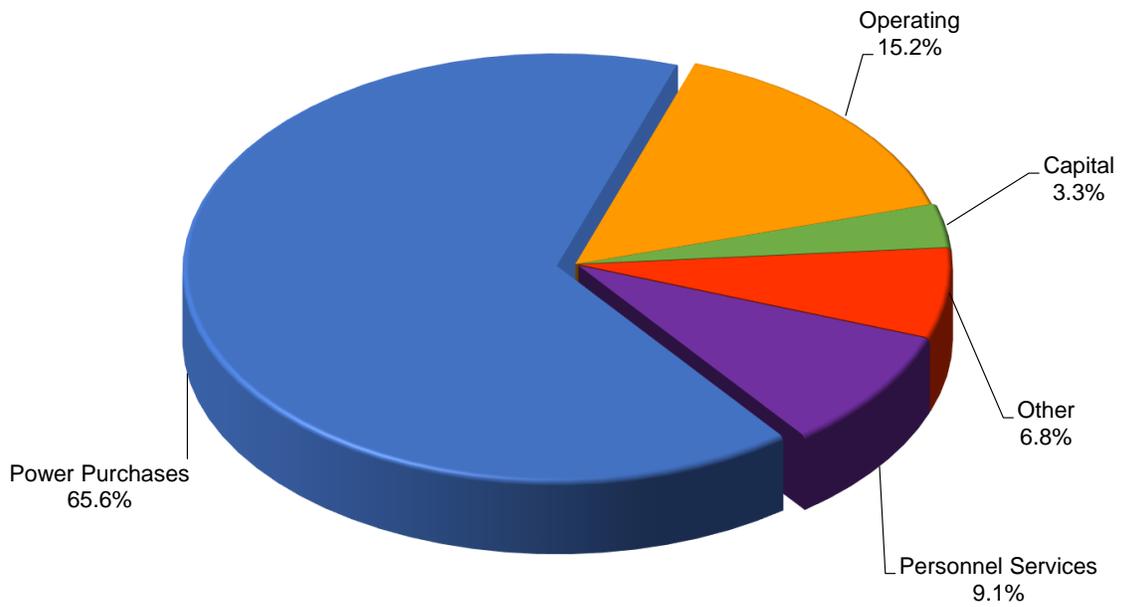
Expenditures and Other Uses

Electric Administration	\$ 11,053,231	\$ 11,701,696	\$ 11,881,590	\$ 12,121,811	\$ 11,002,150
Engineering and System Planning	2,314,294	2,416,070	3,424,660	4,053,123	3,916,420
System Control and Communications	3,076,110	5,471,187	4,199,660	10,535,496	4,257,890
Power Purchase	81,341,548	79,739,961	80,500,000	80,178,730	84,766,440
Electric Distribution	15,838,767	18,706,579	17,045,950	18,809,417	16,103,550
Key Accounts and Marketing	477,041	449,478	406,430	406,949	458,570
Governmental Projects	1,713,102	1,601,450	2,088,610	2,088,610	1,870,820
Community Projects	821,423	568,955	795,000	802,671	795,000
Debt Service	869,574	1,347,700	2,086,140	2,086,140	2,894,460
Contingency	-	-	521,000	521,000	-
Interfund Transfers Out	8,131,640	3,225,260	3,255,170	3,255,170	3,166,200
TOTAL	<u>\$ 125,636,730</u>	<u>\$ 125,228,336</u>	<u>\$ 126,204,210</u>	<u>\$ 134,859,117</u>	<u>\$ 129,231,500</u>

Revenues / Sources



Expenditures / Uses



REVENUES, OTHER SOURCES, AND FUND BALANCE

ELECTRIC

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
INTERGOVERNMENTAL	\$ 38,516	\$ -	\$ -	\$ -	\$ -
SALES/CHARGES FOR SERVICES					
Sales to General Consumers	118,376,571	115,937,644	118,171,710	118,171,710	121,283,030
Sales to Other Distributors	2,002,449	1,758,974	1,925,000	1,925,000	1,925,630
Sales to Other Utilities	1,891,846	1,930,213	1,890,000	1,890,000	1,880,000
Area Rental Lights	1,963,428	1,728,317	1,785,000	1,785,000	1,918,400
Solar (Renewable Energy)	432,897	367,519	430,000	430,000	430,000
Municipal Street Lighting	350,000	350,000	350,000	350,000	388,500
Subtotal	125,017,191	122,072,667	124,551,710	124,551,710	127,825,560
MISCELLANEOUS INCOME	1,495,925	1,186,572	502,500	502,500	505,940
INVESTMENT INCOME	(209,081)	1,217,512	-	-	400,000
PROCEEDS FROM INSTALLMENT FINANCING CONTRACTS	-	3,171,750	650,000	2,913,000	-
INTERFUND TRANSFERS IN	-	425,990	-	-	-
FUND BALANCE APPROPRIATED					
Fund Balance Appropriated (Unassigned)	-	-	500,000	723,330	500,000
Encumbrance Balance	-	-	-	6,168,577	-
Subtotal	-	-	500,000	6,891,907	500,000
Total	\$ 126,342,551	\$ 128,074,491	\$ 126,204,210	\$ 134,859,117	\$ 129,231,500

INTERGOVERNMENTAL

This represents funds received from the Federal Emergency Management Agency for disaster relief.

CHARGES FOR SALES AND SERVICE

Sales to General Consumers

This revenue represents retail electric sales to residential, commercial, and industrial customers.

Sales to Other Distributors

This reflects the sale of electricity to other municipalities that resale to general consumers.

Sales to Other Utilities

This category represents the sale of electricity to other utility operations of the City.

Area Rental Lights

This revenue represents the amount charged to general consumers for outdoor area lighting units.

Municipal Street Lighting

This reflects the amount paid by the General Fund for the City streetlights.

MISCELLANEOUS INCOME

This category includes the late payment penalty, proceeds from the disposal of old equipment, etc.

INVESTMENT INCOME

This represents the Electric Fund's share of the interest earned on and the capital gains 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 revenue bond or lease - purchase type of arrangement.

INTERFUND TRANSFERS

This category reflects financing sources distributed to the Electric Fund from other funds.

FUND BALANCE

Fund Balance Appropriated

This represents an appropriation of some portion of the fund balance as of the close of the preceding fiscal year to help finance the activities of the subsequent year.

Encumbrance Balance

This represents the amount of fund balance at the close of the preceding fiscal year for the financial commitments that are re-appropriated in the subsequent year's budget.

EXPENDITURE SUMMARY

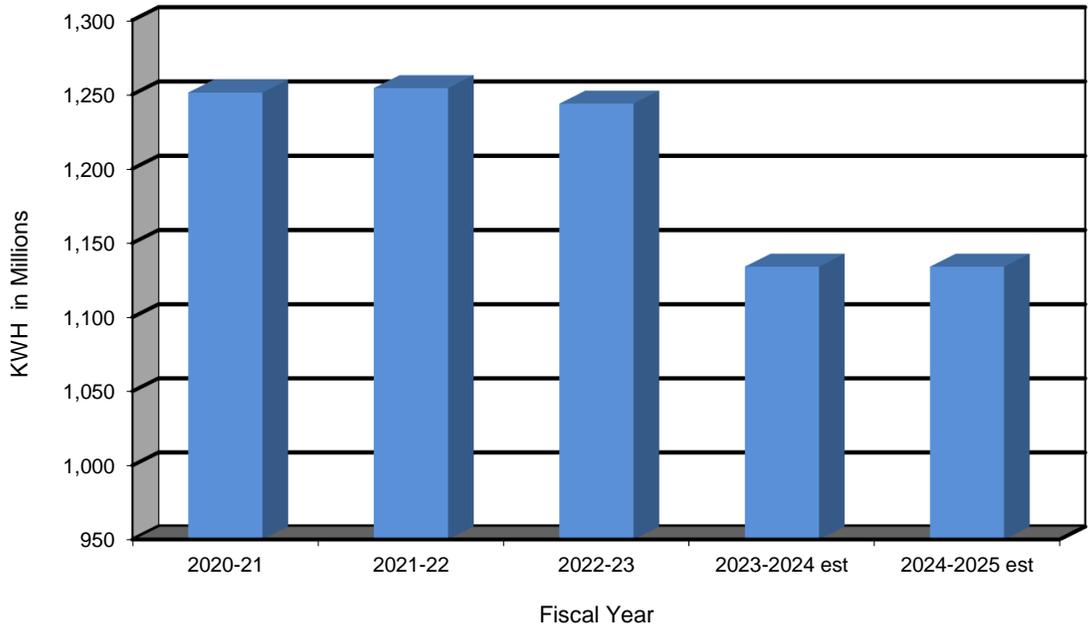
ELECTRIC

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Electric Administration					
Personnel Services	\$ 526,980	\$ 805,639	\$ 489,520	\$ 489,520	\$ 485,710
Operating Expenses	10,525,509	10,725,887	11,392,070	11,616,357	10,516,440
Capital Outlay	742	170,170	-	15,934	-
Subtotal	11,053,231	11,701,696	11,881,590	12,121,811	11,002,150
Engineering and System Planning					
Personnel Services	1,303,359	1,446,318	1,675,340	1,695,790	1,678,710
Operating Expenses	962,336	897,102	1,449,320	1,901,859	1,737,710
Capital Outlay	48,599	72,650	300,000	455,474	500,000
Subtotal	2,314,294	2,416,070	3,424,660	4,053,123	3,916,420
System Control and Communications					
Personnel Services	1,356,726	1,470,118	1,540,040	1,540,040	1,685,820
Operating Expenses	1,665,332	2,200,285	2,529,620	2,983,473	2,572,070
Capital Outlay	54,052	1,800,784	130,000	6,011,983	-
Subtotal	3,076,110	5,471,187	4,199,660	10,535,496	4,257,890
Power Purchase					
Operating Expenses	81,341,548	79,739,961	80,500,000	80,178,730	84,766,440
Subtotal	81,341,548	79,739,961	80,500,000	80,178,730	84,766,440
Electric Distribution					
Personnel Services	6,532,151	6,981,658	7,061,360	7,426,360	7,728,660
Operating Expenses	4,789,556	6,233,875	5,818,590	5,514,141	4,558,870
Capital Outlay	4,517,060	5,491,046	4,166,000	5,868,916	3,816,020
Subtotal	15,838,767	18,706,579	17,045,950	18,809,417	16,103,550
Key Accounts/Marketing					
Personnel Services	173,493	168,810	174,880	174,880	186,660
Operating Expenses	259,499	227,368	231,550	231,550	271,910
Capital Outlay	44,049	53,300	-	519	-
Subtotal	477,041	449,478	406,430	406,949	458,570

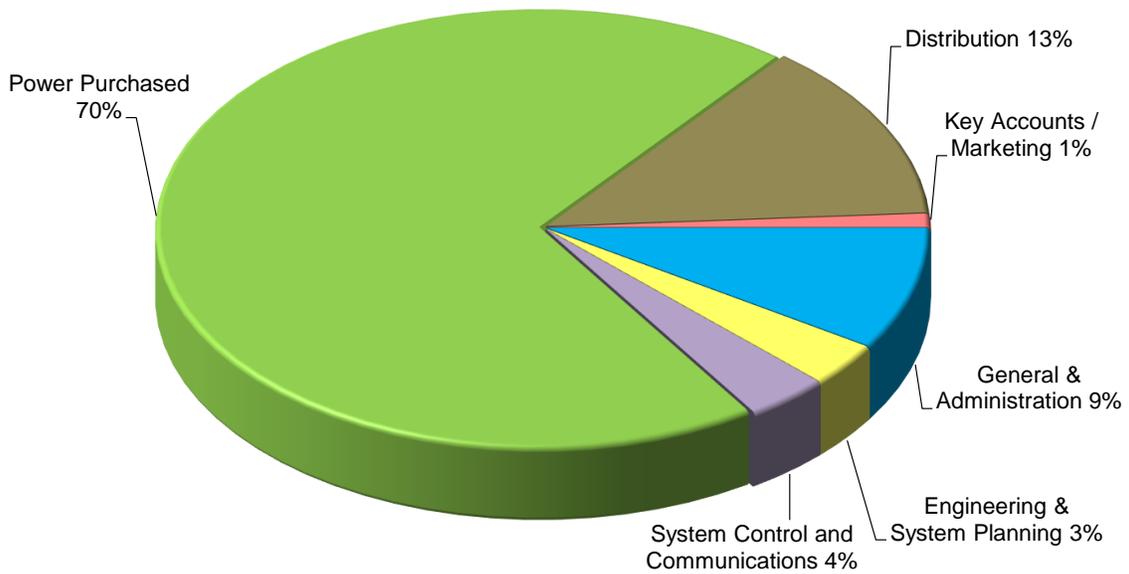
EXPENDITURE SUMMARY**ELECTRIC**

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Other Expenditures					
Debt Service	\$ 869,574	\$ 1,347,700	\$ 2,086,140	\$ 2,086,140	\$ 2,894,460
Contributions to Other Agencies	2,534,525	2,170,405	2,883,610	2,891,281	2,665,820
Contingency	-	-	521,000	521,000	-
Transfer to General Fund	1,675,000	1,675,000	1,675,000	1,675,000	1,675,000
Transfer to General Fund - PILOT (Payment in lieu of taxes)	697,170	1,102,760	1,132,670	1,132,670	1,043,700
Transfer to Mass Transit Fund	166,500	166,500	166,500	166,500	166,500
Transfer to 301 Infrastructure / Corridor Improvements Capital Project Fund	31,000	31,000	31,000	31,000	31,000
Transfer to Wilson Parking Deck Infrastructure Capital Project Fund	1,005,290	-	-	-	-
Transfer to Campus at 587 Electric Transmission Lines, Point of Delivery Stations, and Substation Capital Project Fund	4,306,680	-	-	-	-
Transfer to Economic Community Investment Downtown Building Revitalization Fund	250,000	250,000	250,000	250,000	250,000
Subtotal	11,535,739	6,743,365	8,745,920	8,753,591	8,726,480
Grand Total	\$125,636,730	\$125,228,336	\$126,204,210	\$134,859,117	\$ 129,231,500

Electric Power Sold



Electric Division Estimated Expenditures 2024-2025



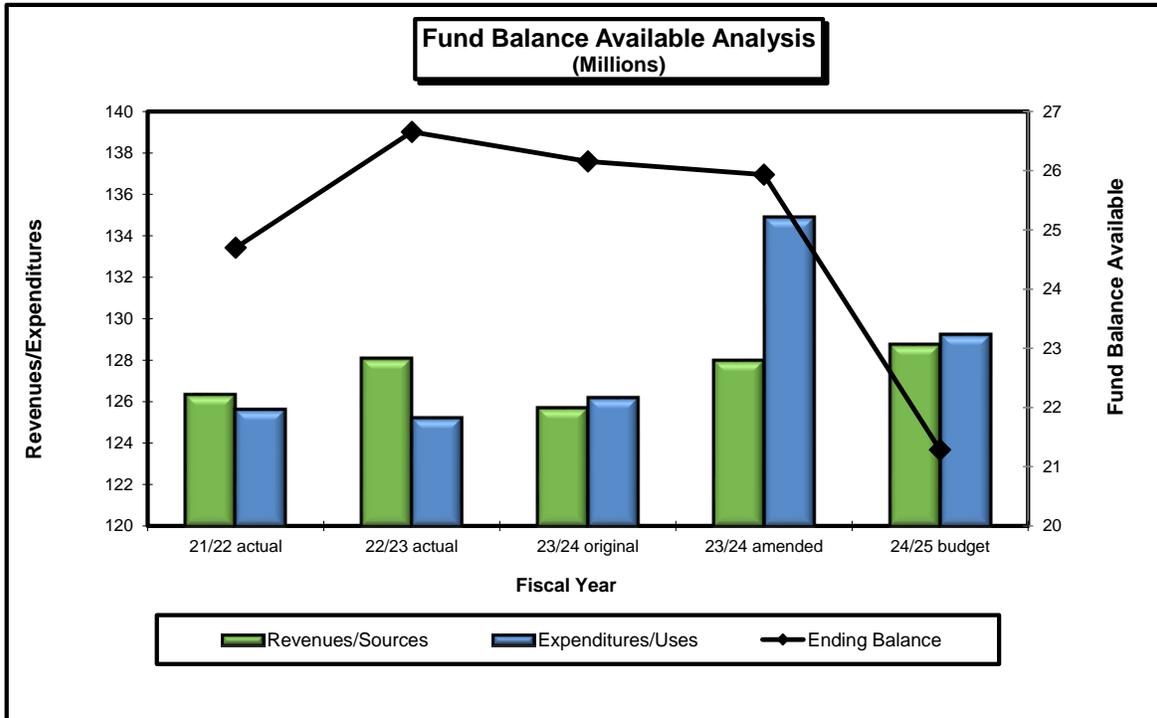
FUND BALANCE AVAILABLE

ELECTRIC

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Revenues/Other Financing Sources (OFS)	\$ 126,342,551	\$ 128,074,491	\$ 125,704,210	\$ 127,967,210	\$ 128,731,500
Expenditures/Other Financing Uses (OFU)	<u>125,636,730</u>	<u>125,228,336</u>	<u>126,204,210</u>	<u>134,859,117</u>	<u>129,231,500</u>
Revenues/OFS Over (Under) Expenditures/OFU	<u>\$ 705,821</u>	<u>\$ 2,846,155</u>	<u>\$ (500,000)</u>	<u>\$ (6,891,907)</u>	<u>\$ (500,000)</u>
Fund Balance Appropriated	<u>\$ 10,502,226</u>	<u>\$ 9,700,903</u>	<u>\$ 500,000</u>	<u>\$ 6,891,907</u>	<u>\$ 500,000</u>
Fund Balance - Beginning of Year	\$ 29,141,706	\$ 24,701,278	\$ 26,656,344	\$ 26,656,344	\$ 21,784,531 **
Increase (Decrease)	<u>(4,440,428)</u>	<u>1,955,066</u>	<u>(500,000)</u>	<u>(723,330) *</u>	<u>(500,000)</u>
Fund Balance - End of Year	<u>\$ 24,701,278</u>	<u>\$ 26,656,344</u>	<u>\$ 26,156,344</u>	<u>\$ 25,933,014</u>	<u>\$ 21,284,531</u>

*Excludes Encumbrances Reappropriated in the amount of \$ 6,168,577

**FY2025 Fund Balance - Beginning of Year is based on an estimated actual Fund Balance - End of Year for FY2024



EXPENDITURE SUMMARY:

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Personnel Services	\$ 9,892,709	\$ 10,872,543	\$ 10,941,140	\$ 11,326,590	\$ 11,765,560
Operating Expenses	99,543,780	100,024,478	101,921,150	102,426,110	104,423,440
Capital Outlay	<u>4,664,502</u>	<u>7,587,950</u>	<u>4,596,000</u>	<u>12,352,826</u>	<u>4,316,020</u>
TOTAL	<u>\$ 114,100,991</u>	<u>\$ 118,484,971</u>	<u>\$ 117,458,290</u>	<u>\$ 126,105,526</u>	<u>\$ 120,505,020</u>

PERSONNEL SUMMARY

ELECTRIC

Class Title	Salary Range	2022-23 Authorized	2023-24 Authorized	2024-25 Authorized
Electric Administration (6001)				
Enterprise Services Director (formerly Chief Operating Officer)	29	1	1	1
Director of Wilson Energy	29	1	1	1
Assistant Director of Wilson Energy	27	0	1	1
Executive Assistant	18	1	1	0
Administrative Assistant	15	1	1	2
Engineering and System Planning (6002)				
Utilities Operations Manager	26	1	0	0
Engineering and System Planning Manager	27	1	1	1
Electrical Engineer I-III	22-25	2	2	2
Electric Meter Shop Supervisor	24	1	1	1
Substation Supervisor	24	1	1	1
Substation Technician I-III	17-22	3	3	3
Control and Meter Technician I-III	17-22	3	3	3
Electric Staking Technician I-II	18-19	0	0	2
GIS Technician I-II	16-17	2	2	0
System Control and Communications (6003)				
Load Management and Control Manager	27	1	1	1
System Control Supervisor	24	1	1	1
Load Management Supervisor	24	1	1	1
System Control Technician I-III	17-22	1	1	1
Generator Systems Technician I-III	17-22	1	1	1
Load Management Technician I-II	14-15	2	2	2
Electric Distribution (6005)				
Electric Distribution Manager	27	1	1	1
Electric Distribution Supervisor	26	2	2	2
Electric Crew Supervisor	25	7	7	7
Electric Service Supervisor	24	4	4	3
Line Technician I-III & Lead	16-24	26	27	27
Arborist I/II	20-23	0	1	1
Tree Trimmer Supervisor	20	2	2	2
Administrative Technician I-II	15-16	1	1	1
Tree Trimmer I-III	11-16	5	5	6
Ground/Line Worker	11	2	0	0
Key Accounts and Marketing (6006)				
Energy Services Manager	23	1	1	1
Administrative Technician I-II	15-16	1	1	1
Full-time		77	77	77

Redistribution Notes:

Position Title:	From:	To:	Percent:
Enterprise Services Director	Electric Administration 6001	Gas Administration 6501	30%
		Broadband Administration 6301	40%
Director of Wilson Energy	Electric Administration 6001	Gas Administration 6501	20%
Administrative Assistant	Electric Administration 6001	Gas Administration 6501	45%
		Broadband Operations 6302	5%
Administrative Technician	Electric Administration 6006	Gas Administration 6501	20%
Energy Services Manager	Key Accounts and Marketing 6006	Gas Administration 6501	20%
Utility Locators (4)	Gas Utility Locators 6503	Electric Distribution 6005	25%
Operations Manager	Broadband Operations 6302	Electric Administration 6001	40%
OSP Cable Supervisor	Broadband Operations 6302	Electric Distribution 6005	90%
Fiber Optic Field Technician IV	Broadband Operations 6302		
		Electric Distribution 6005	90%
Unified Communications Center (14)	Unified Communications Center 6307	System Control and Communications 6003	58%
Traffic Technician (5)	Parking and Traffic 5008	Electric Distribution 6005	30%

CAPITAL OUTLAY**ELECTRIC**

Item	New/ Replacement	2024-25 Budget
Engineering and System Planning (6002)		
Electric Substation Equipment	R	500,000
Electric Distribution (6005)		
Underground Conduit	R	150,000
Electric Poles and Fixtures	N	766,020
Overhead Conductors	R	1,000,000
Underground Conductors	R	600,000
Street and Traffic Lighting	R	300,000
Transformers and Devices	R	1,000,000
Total		4,316,020

Impact of Capital Outlay on Operating Budget: None

Note:

Any direct impact on the operating budget from capital items identified for replacement or new purchase in FY 2025 will result from a reduction to the maintenance and/or repair costs previously experienced on the older items. This amount of reduction varies and for this reason is not extrapolated and built into the operating budget.

ELECTRIC ADMINISTRATION

DESCRIPTION OF SERVICES:

Electric Administration provides strategic planning and budgeting, rate and fee proposals, effective and efficient contractual services, customer and key account relations, safe work environments, utility purchases and material stocks, load management and conservation, energy services and education, personnel programs and employee career development.

PROGRAM GOALS AND INITIATIVES:

- Provide organizational planning, cost accounting, strategic planning, respond to emergency needs, and establish programs to enhance and measure electric system reliability
- Provide planning and engineering for utility system improvements and customer growth
- Provide technical/management oversight of system construction and maintenance activities
- Provide reliable, safe electric services at affordable prices
- Provide timely and appropriate customer service for new utility services, load management, complaints, energy education, and other energy services
- Meet or exceed customer expectations in a customer friendly manner
- Plan and monitor the department's budget, pay plan, personnel, and safety/training programs
- Promote economic development by assisting the Wilson Economic Development Council and the Business Development Partnership on matters of infrastructure planning, system improvement, cost, and rate data

EXPENDITURE SUMMARY:

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Personnel Services	\$ 526,980	\$ 805,639	\$ 489,520	\$ 489,520	\$ 485,710
Operating Expenses	10,525,509	10,725,887	11,392,070	11,616,357	10,516,440
Capital Outlay	742	170,170	-	15,934	-
TOTAL	\$ 11,053,231	\$ 11,701,696	\$ 11,881,590	\$ 12,121,811	\$ 11,002,150

PERFORMANCE INDICATORS:

Department Goal(s)	Outputs	2022-23 Actual	2023-24 Estimated	2024-25 Goal
1,2	Active Electric Services	37,013	37,383	37,763
2,3	Average Distribution Costs / kWh	\$ 0.026	\$ 0.027	\$ 0.027
2,3	System Losses			3.0%
2,3,5	System Reliability: Average Outage Time/ Customer (minutes)	46	45	50

ENGINEERING & SYSTEM PLANNING

DESCRIPTION OF SERVICES:

Engineering and System Planning is responsible for performing substation maintenance, transmission and distribution system planning, maintaining and enhancing GIS Mapping services, developing maintenance schedule for breakers/regulators, testing electric meters, performing transformer maintenance, performing environmental compliance, installing and maintaining traffic signals, and installing and maintaining 3-phase electric meters.

PROGRAM GOALS AND INITIATIVES:

- Provide engineering for electric transmission and distribution system
- Develop computer modeling for distribution system planning
- Update long-range transmission system strategic plan
- Coordinate load transfers between substations and other distribution/switching
- Coordinate substation maintenance including relay testing, equipment testing, distribution transformers, and regulators and replace as necessary
- Provide mapping and record keeping for over 1,200 miles of distribution lines in the electric system
- Ensure revenue is accurately metered by testing single and three-phase meters
- Perform electric meter installation for three-phase services

EXPENDITURE SUMMARY:

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Personnel Services	\$ 1,303,359	\$ 1,446,318	\$ 1,675,340	\$ 1,695,790	\$ 1,678,710
Operating Expenses	962,336	897,102	1,449,320	1,901,859	1,737,710
Capital Outlay	<u>48,599</u>	<u>72,650</u>	<u>300,000</u>	<u>455,474</u>	<u>500,000</u>
TOTAL	<u>\$ 2,314,294</u>	<u>\$ 2,416,070</u>	<u>\$ 3,424,660</u>	<u>\$ 4,053,123</u>	<u>\$ 3,916,420</u>

PERFORMANCE INDICATORS:

Department Goal(s)	Outputs	2022-23 Actual	2023-24 Estimated	2024-25 Goal
1,2	Breakers replaced	4	2	2
1,2	Substation equipment testing protocol met	100%	100%	100%
3,5	Instrument transfer services inspected	1,498	1,371	700
3,5	Meter testing protocol met	100%	100%	100%

SYSTEM CONTROL & COMMUNICATIONS

DESCRIPTION OF SERVICES:

System Control and Communications is responsible for reducing purchased power costs, initiating and monitoring load shedding equipment, operating voltage and end-use load management program, installing, maintaining, and replacing LM (Load Management) switches, performing SCADA (Supervisory Control and Data Acquisition) network operation and maintenance, responding to power quality complaints, and performing residential energy audits.

PROGRAM GOALS AND INITIATIVES:

- Install, operate, and maintain SCADA and system communications equipment
- Reduce the monthly electrical coincident peak by load management which decreases monthly purchased costs from the Power Agency
- Maintain communications system for the electric and natural gas systems
- Install and maintain Load Management Program including generators and switches
- Meet or exceed the customer expectations for electric services

EXPENDITURE SUMMARY:

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Personnel Services	\$ 1,356,726	\$ 1,470,118	\$ 1,540,040	\$ 1,540,040	\$ 1,685,820
Operating Expenses	1,665,332	2,200,285	2,529,620	2,983,473	2,572,070
Capital Outlay	54,052	1,800,784	130,000	6,011,983	-
TOTAL	\$ 3,076,110	\$ 5,471,187	\$ 4,199,660	\$ 10,535,496	\$ 4,257,890

PERFORMANCE INDICATORS:

Department Goal(s)	Outputs	2022-23 Actual	2023-24 Estimated	2024-25 Goal
3,4,5	Generators operated	79	81	83
3,4,5	LM switches inspected/replaced	698	750	750
3,4,5	Energy audits performed	59	70	75
3,4,5	Total power savings cost (including LM)	\$ 17,667,000	\$ 18,500,000	\$ 19,100,000

PURCHASE OF POWER

DESCRIPTION OF SERVICES:

Purchase electrical power and energy from the North Carolina Eastern Municipal Power Agency (NCEMPA) as required by Wilson Energy customers

PROGRAM GOALS AND INITIATIVES:

- Purchase required electric power in the most economical manner possible
- Reduce the electric coincident peak each month by load management which decreases the monthly purchased power costs from the Power Agency (NCEMPA)
- Expand and enhance the Load Management Program for residential and industrial customers including the lease/purchase program for load shedding generators, residential water heater and air conditioning controls, and other methods such as voltage control within the parameters set forth in the NCEMPA FRPPA and in accordance with the law

EXPENDITURE SUMMARY:

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Operating Expenses	\$ 81,341,548	\$ 79,739,961	\$ 80,500,000	\$ 80,178,730	\$ 84,766,440
TOTAL	<u>\$ 81,341,548</u>	<u>\$ 79,739,961</u>	<u>\$ 80,500,000</u>	<u>\$ 80,178,730</u>	<u>\$ 84,766,440</u>

PERFORMANCE INDICATORS:

Department Goal(s)	Outputs	2022-23 Actual	2023-24 Estimated	2024-25 Goal
1,2	Total amount of power purchased (MWh)	1,259,502	1,272,097	1,287,817
1,2	Maximum monthly peak (kW)	246,000	248,000	250,000
1,2,3,4	Maximum monthly coincident peak (kW)	182,000	226,000	180,000
1,2,3,4	Maximum monthly CP load factor	100	100	100

ELECTRIC DISTRIBUTION

DESCRIPTION OF SERVICES:

Electric Distribution is responsible for constructing new substations, installing and maintaining street and area lights, maintaining existing overhead/underground lines, providing emergency and storm repairs, installing new underground services, performing line relocations for Department of Transportation, performing annual safety inspections on feeders, installing new overhead services, and constructing new transmission and distribution circuits as needed.

PROGRAM GOALS AND INITIATIVES:

- Provide reliable, safe electric service at affordable costs to Wilson, most of Wilson County, and sections of six other counties
- Employ/develop a highly trained customer-friendly work force
- Upgrade existing lines for growth within the City and County
- Provide emergency services during storms and other outages and reduce number and duration of electric outages, while improving system reliability
- Respond to customer requests for new/upgraded electric services
- Provide /maintain City's street lighting as required

EXPENDITURE SUMMARY:

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Personnel Services	\$ 6,532,151	\$ 6,981,658	\$ 7,061,360	\$ 7,426,360	\$ 7,728,660
Operating Expenses	4,789,556	6,233,875	5,818,590	5,514,141	4,558,870
Capital Outlay	<u>4,517,060</u>	<u>5,491,046</u>	<u>4,166,000</u>	<u>5,868,916</u>	<u>3,816,020</u>
TOTAL	<u>\$ 15,838,767</u>	<u>\$ 18,706,579</u>	<u>\$ 17,045,950</u>	<u>\$ 18,809,417</u>	<u>\$ 16,103,550</u>

PERFORMANCE INDICATORS:

Department Goal(s)	Outputs	2022-23 Actual	2023-24 Estimated	2024-25 Goal
1,2	Poles installed/replaced/stabilized	883	1,200	1,200
1,2	New services	782	800	1,000
1,2,3	Transformers installed/replaced	423	300	300
1,2,3	Primary wire installed (feet)	134,278	150,000	150,000

KEY ACCOUNTS & MARKETING

DESCRIPTION OF SERVICES:

Key Accounts and Marketing is responsible for coordinating strategic planning and budgeting, monitoring and recommending rate and budget adjustments, improving customer and key account relations, promoting conservation and energy education, monitoring utility purchases, promoting public relations, promoting load management, publishing communication and marketing materials, working with media to present accurate portrayal of Wilson Energy, and keeping Wilson Energy's part of the website accurate and timely.

PROGRAM GOALS AND INITIATIVES:

- Build and maintain relationships with Key Account customers
- Provide administrative services including organizational planning, cost accounting, and strategic planning
- Develop and monitor the department's budget and rates
- Provide timely and appropriate responses to customer requests for services such as new utility services, key accounts billing, load management, complaints, energy education, and energy services
- Promote economic development by assisting the Wilson Economic Development Council on matters of electric service
- Maintain consistent presentation for Wilson Energy's page on the City website

EXPENDITURE SUMMARY:

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Personnel Services	\$ 173,493	\$ 168,810	\$ 174,880	\$ 174,880	\$ 186,660
Operating Expenses	259,499	227,368	231,550	231,550	271,910
Capital Outlay	44,049	53,300	-	519	-
TOTAL	\$ 477,041	\$ 449,478	\$ 406,430	\$ 406,949	\$ 458,570

PERFORMANCE INDICATORS:

Department Goal(s)	Outputs	2022-23 Actual	2023-24 Estimated	2024-25 Goal
1,2,3	On-time assistance to Economic Development Council	100%	100%	100%
4,5	Develop & initiate key account customer survey	1	1	1
3,5	Manage key account billing monthly	12	12	12
4,5	Initiate quarterly meetings between key accounts customers and Wilson Energy staff	1	1	1

GOVERNMENTAL COMMUNITY PROJECTS

DESCRIPTION OF SERVICES:

Economic Development Council, Rocky Mount/Wilson Regional Airport, and Economic Development incentives are Governmental Community Projects.

PROGRAM GOALS AND INITIATIVES:

- Contribute to various intergovernmental agencies and programs that provide a variety of services to the citizens of Wilson
- Economic Development Council/Foundation: a) Promote development of Wilson Corporate Park, b) Work with City and County governments to develop incentives for recruiting business and industry, c) Develop County-wide marketing plan
- Rocky Mount/Wilson Airport: a) Continue to grow and increase air service availability to service area; b) Provide a first-class facility for its corporate business users; c) Conduct financially sound operation

EXPENDITURE SUMMARY:

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Operating Expenses	\$ 1,713,102	\$ 1,601,450	\$ 2,088,610	\$ 2,088,610	\$ 1,870,820
TOTAL	\$ 1,713,102	\$ 1,601,450	\$ 2,088,610	\$ 2,088,610	\$ 1,870,820

PERFORMANCE INDICATORS:

Department Goal(s)	Outputs	2022-23 Actual	2023-24 Estimated	2024-25 Goal
N/A	Maintain previous year's level of contribution to support governmental community projects	100%	100%	100%

OTHER COMMUNITY PROJECTS

DESCRIPTION OF SERVICES:

Wilson United Way is the primary community project.

PROGRAM GOALS AND INITIATIVES:

- Fund various United Way activities allowing the agency to fund various projects and programs under its direction
- Maintain building, equipment, and properties owned by the City used by various nonprofit agencies to serve the community at-large

EXPENDITURE SUMMARY:

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Operating Expenses	\$ 821,423	\$ 568,955	\$ 795,000	\$ 802,671	\$ 795,000
TOTAL	\$ 821,423	\$ 568,955	\$ 795,000	\$ 802,671	\$ 795,000

PERFORMANCE INDICATORS:

Department Goal(s)	Outputs	2022-23 Actual	2023-24 Estimated	2024-25 Goal
N/A	Annual United Way contribution at level of previous year	100%	100%	100%
N/A	Timely maintenance on City property housing community service agencies on each incident	100%	100%	100%

DEBT SERVICE

DESCRIPTION OF SERVICES:

Installment-purchase and certificates of participation are financing opportunities for selected electric fund capital requirements.

PROGRAM GOALS AND INITIATIVES:

- Provide financing and subsequent repayment of obligations incurred for Electric Fund purposes
- Meet current debt obligations in a timely manner
- Meet all legal requirements applicable to local government financing
- Comply with all Internal Revenue Service rules and regulations pertaining to tax-exempt debt

EXPENDITURE SUMMARY:

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Operating Expenses	\$ 869,574	\$ 1,347,700	\$ 2,086,140	\$ 2,086,140	\$ 2,894,460
TOTAL	\$ 869,574	\$ 1,347,700	\$ 2,086,140	\$ 2,086,140	\$ 2,894,460

PERFORMANCE INDICATORS:

Department Goal(s)	Outputs	2022-23 Actual	2023-24 Estimated	2024-25 Goal
N/A	Timely servicing of debt obligation	100%	100%	100%
N/A	Compliance to all regulatory guidelines and covenants	100%	100%	100%

Gas Fund

Wilson Energy's natural gas utility safely provides reliable natural gas service at the lowest reasonable cost, with exceptional customer service in an environmentally responsible manner for the citizens of the City of Wilson and the surrounding area.

GAS FUND

COUNCIL GOALS

Building a Better Wilson	Economic Development	Infrastructure	Homes and Neighborhoods	Downtown	Recreation and Parks	Community Involvement
1	2	3	4	5	6	7

Department Goals and Initiatives	Link to Council Goals
1. Plan and install gas mains and services as required by new customers and maintain all existing mains and services in accordance with federal regulations to include replacement as necessary	2,3
2. Seek opportunities to lower the cost of gas supply/maintain affordable rates	1,2,3,4,5,6,7
3. Promote energy conservation, utilization of natural gas for home and water heating, and continue to seek ways to improve utilization of existing resources	1,2,3,4,5,6,7
4. Promote economic development by providing reliable natural gas to industrial and commercial establishments/offer firm and interruptible options, and provide opportunities for customer hedging	2,3

REVENUE AND EXPENDITURE SUMMARY

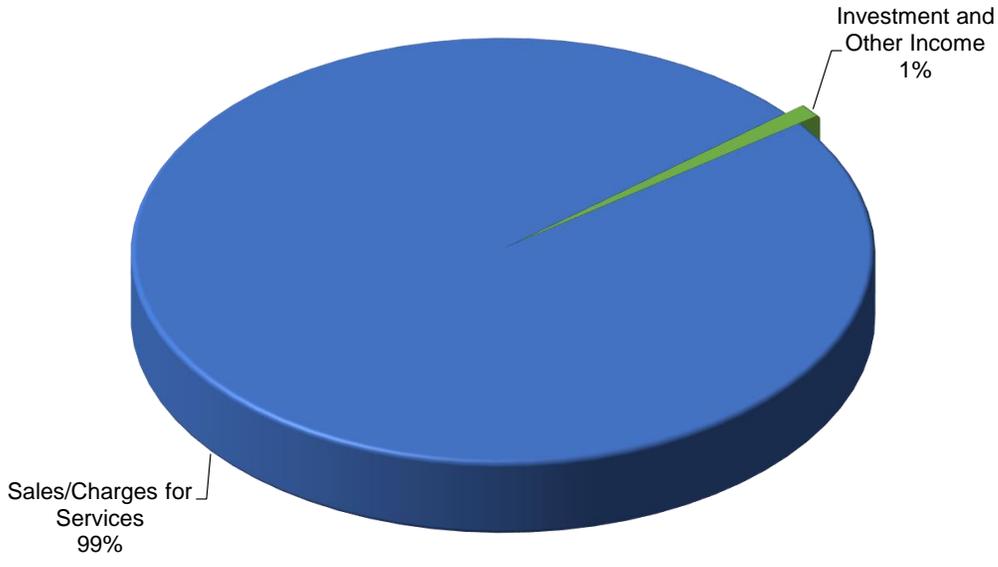
GAS

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
<i>Revenues, Other Sources, and Fund Balance</i>					
Sales/Charges for Service	\$ 20,916,936	\$ 22,502,667	\$ 23,064,550	\$ 23,064,550	\$ 21,022,000
Miscellaneous Income	55,901	66,176	8,000	8,000	5,000
Investment Income	(54,287)	296,475	-	-	-
Interfund Loan Repayment	234,545	234,545	-	-	-
Fund Balance Appropriated	-	-	-	2,920,696	-
TOTAL	\$ 21,153,095	\$ 23,099,863	\$ 23,072,550	\$ 25,993,246	\$ 21,027,000

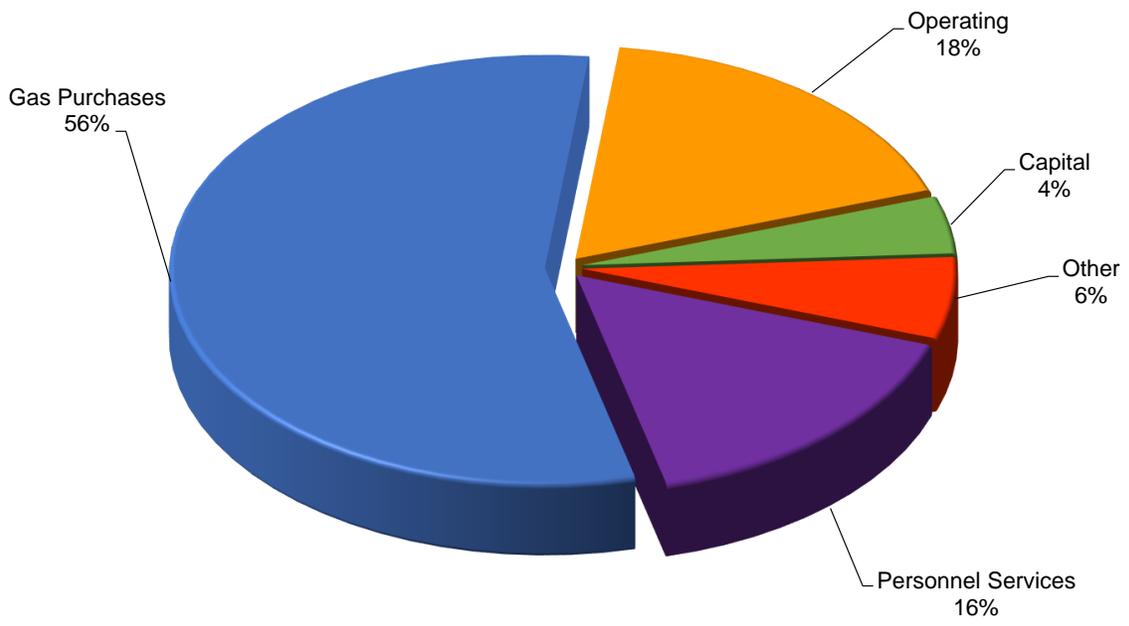
Expenditures and Other Uses

Gas Administration	\$ 2,823,097	\$ 2,486,151	\$ 2,647,730	\$ 2,682,948	\$ 3,192,390
Gas Distribution	4,753,728	3,953,367	4,386,190	4,871,348	4,458,180
Utility Locators	152,805	177,609	185,910	186,230	173,460
Gas Purchases	11,405,564	12,310,650	12,840,100	12,840,100	11,706,350
Governmental Projects	9,570	9,570	9,570	2,409,570	9,570
Debt Service	258,793	255,676	261,040	261,040	259,820
Contingency	-	-	300,000	300,000	-
Interfund Transfers Out	1,206,840	2,430,810	2,442,010	2,442,010	1,227,230
TOTAL	\$ 20,610,397	\$ 21,623,833	\$ 23,072,550	\$ 25,993,246	\$ 21,027,000

Revenues / Sources



Expenditures / Uses



REVENUES, OTHER SOURCES, AND FUND BALANCE**GAS**

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
SALES/CHARGES FOR SERVICES					
Sales to General Consumers	\$ 20,720,323	\$ 21,950,333	\$ 22,510,260	\$ 22,510,260	\$ 20,482,900
Sales to Other Distributors	-	355,328	355,000	355,000	355,000
Sales to Other Utilities	196,613	197,006	199,290	199,290	184,100
Sub-Total	20,916,936	22,502,667	23,064,550	23,064,550	21,022,000
MISCELLANEOUS INCOME	55,901	66,176	8,000	8,000	5,000
INVESTMENT INCOME	(54,287)	296,475	-	-	-
INTERFUND LOAN REPAYMENT	234,545	234,545	-	-	-
FUND BALANCE APPROPRIATED					
Fund Balance Appropriated (Unassigned)	-	-	-	2,431,910	-
Encumbrance Balance	-	-	-	488,786	-
Sub-Total	-	-	-	2,920,696	-
Total	\$ 21,153,095	\$ 23,099,863	\$ 23,072,550	\$ 25,993,246	\$ 21,027,000

CHARGES FOR SALES AND SERVICE

Sales to General Consumers	This revenue represents retail natural gas sales to residential, commercial, and industrial customers.
Sales to Other Utilities	This category represents the sale of natural gas to other utility operations of the City.

MISCELLANEOUS INCOME

This category includes the late payment penalty, proceeds from the disposal of old equipment, etc.

INTERFUND LOAN REPAYMENT

This revenue represents interest received from interfund loans.

INVESTMENT INCOME

This represents the Gas Fund's share of the interest earned on and the capital gains from the sale of the City's investments.

FUND BALANCE

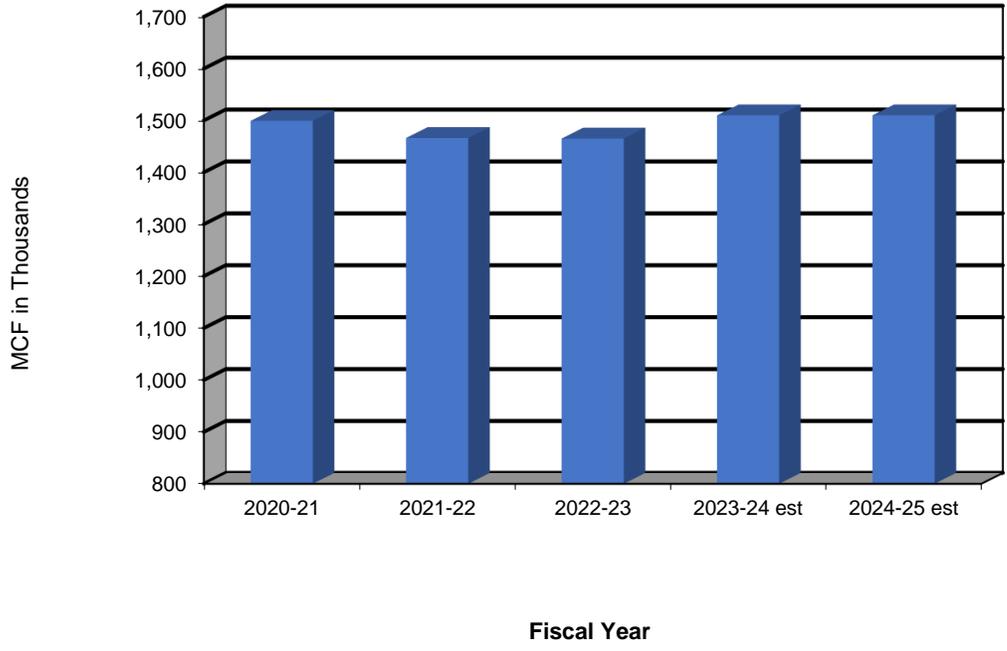
Fund Balance Appropriated	This represents an appropriation of some portion of the fund balance as of the close of the preceding fiscal year to help finance the activities of the subsequent year.
Encumbrance Balance	This represents the amount of fund balance at the close of the preceding fiscal year for the financial commitments that are re-appropriated in the subsequent year's budget.

EXPENDITURE SUMMARY

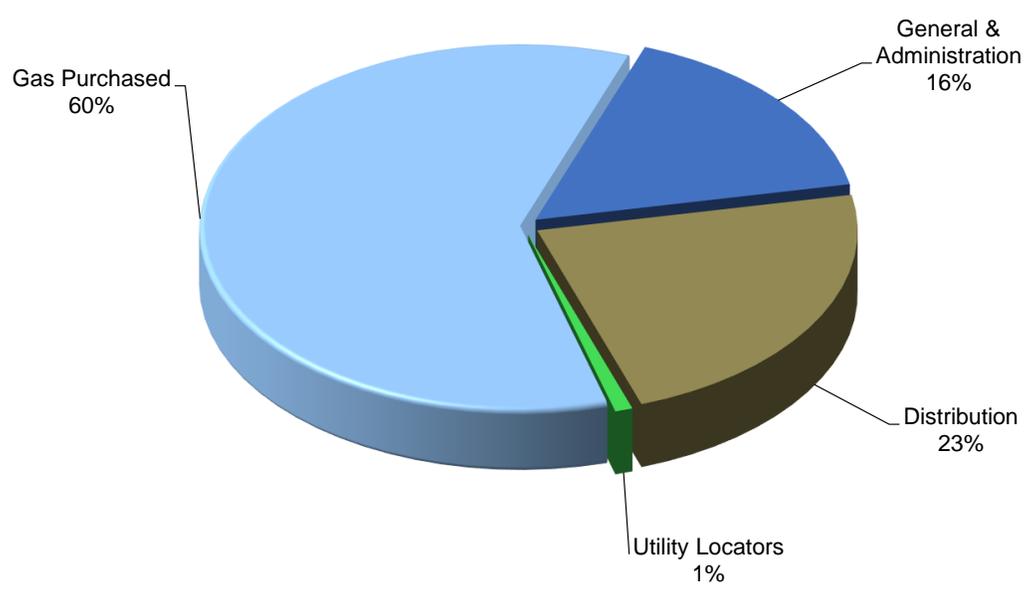
GAS

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Gas Administration					
Personnel Services	\$ 205,521	\$ 148,732	\$ 200,530	\$ 200,530	\$ 182,700
Operating Expenses	2,617,576	2,337,419	2,447,200	2,482,418	3,009,690
Subtotal	2,823,097	2,486,151	2,647,730	2,682,948	3,192,390
Gas Distribution					
Personnel Services	2,367,804	2,574,141	2,880,600	2,880,600	3,002,500
Operating Expenses	478,494	542,799	656,590	674,293	678,180
Recovered Costs	(5,232)	(219)	(120,000)	(120,000)	(140,000)
Capital Outlay	1,912,662	836,646	969,000	1,436,455	917,500
Subtotal	4,753,728	3,953,367	4,386,190	4,871,348	4,458,180
Utility Locators					
Personnel Services	130,691	135,659	155,340	155,340	150,060
Operating Expenses	34,352	43,722	51,420	61,740	58,510
Recovered Costs	(20,668)	(26,274)	(30,850)	(30,850)	(35,110)
Capital Outlay	8,430	24,502	10,000	-	-
Subtotal	152,805	177,609	185,910	186,230	173,460
Gas Purchases					
Operating Expenses	11,405,564	12,310,650	12,840,100	12,840,100	11,706,350
Subtotal	11,405,564	12,310,650	12,840,100	12,840,100	11,706,350
Other Expenditures					
Debt Service	\$ 258,793	\$ 255,676	\$ 261,040	\$ 261,040	\$ 259,820
Governmental Projects	9,570	9,570	9,570	2,409,570	9,570
Transfer to General Fund	921,850	921,850	921,850	921,850	921,850
Transfer to General Fund - PILOT (Payment in lieu of taxes)	173,990	197,960	209,160	209,160	194,380
Transfer to Mass Transit Fund	111,000	111,000	111,000	111,000	111,000
Transfer to Gas Capital Reserve Fund	-	1,200,000	1,200,000	1,200,000	-
Contingency	-	-	300,000	300,000	-
Subtotal	1,475,203	2,696,056	3,012,620	5,412,620	1,496,620
Grand Total	\$ 20,610,397	\$ 21,623,833	\$ 23,072,550	\$ 25,993,246	\$ 21,027,000

Gas Sold



**Gas Division Estimated Expenditures
2024-2025**



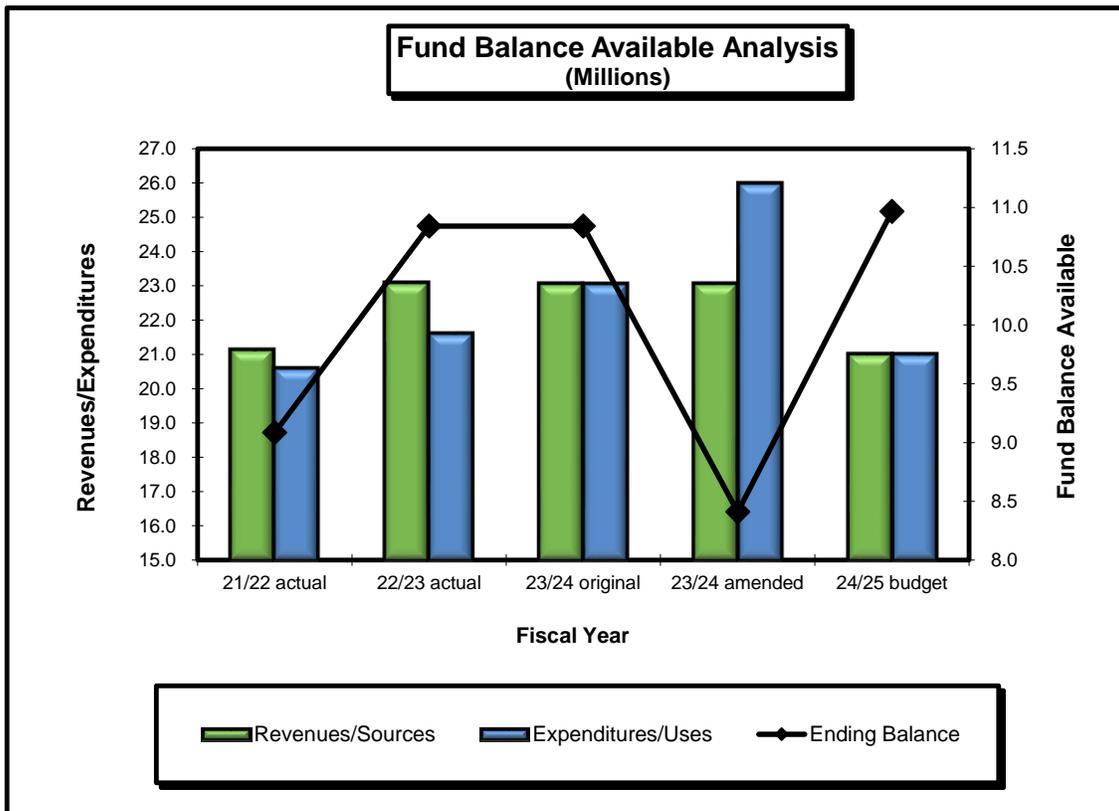
FUND BALANCE AVAILABLE

GAS

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Revenues/Other Financing Sources (OFS)	\$21,153,095	\$23,099,863	\$23,072,550	\$23,072,550	\$ 21,027,000
Expenditures/Other Financing Uses (OFU)	<u>20,610,397</u>	<u>21,623,833</u>	<u>23,072,550</u>	<u>25,993,246</u>	<u>21,027,000</u>
Revenues/OFS Over (Under) Expenditures/OFU	<u>\$ 542,698</u>	<u>\$ 1,476,030</u>	<u>\$ -</u>	<u>\$ (2,920,696)</u>	<u>\$ -</u>
Fund Balance Appropriated	<u>\$ 2,084,239</u>	<u>\$ 638,470</u>	<u>\$ -</u>	<u>\$ 2,920,696</u>	<u>\$ -</u>
Fund Balance - Beginning of Year	\$ 9,010,723	\$ 9,083,295	\$ 10,840,639	\$ 10,840,639	\$ 10,965,774 **
Increase (Decrease)	<u>72,572</u>	<u>1,757,344</u>	<u>-</u>	<u>(2,431,910) *</u>	<u>-</u>
Fund Balance - End of Year	<u><u>\$ 9,083,295</u></u>	<u><u>\$ 10,840,639</u></u>	<u><u>\$ 10,840,639</u></u>	<u><u>\$ 8,408,729</u></u>	<u><u>\$ 10,965,774</u></u>

*Excludes Encumbrances Reappropriated in the amount of \$ 488,786

**FY2025 Fund Balance - Beginning of Year is based on an estimated actual Fund Balance - End of Year for FY2024



EXPENDITURE SUMMARY:

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Personnel Services	\$ 2,704,016	\$ 2,858,532	\$ 3,236,470	\$ 3,236,470	\$ 3,335,260
Operating Expenses	14,535,986	15,234,590	15,995,310	16,058,551	15,452,730
Recovered Costs	(25,900)	(26,493)	(150,850)	(150,850)	(175,110)
Capital Outlay	<u>1,921,092</u>	<u>861,148</u>	<u>979,000</u>	<u>1,436,455</u>	<u>917,500</u>
TOTAL	<u>\$ 19,135,194</u>	<u>\$ 18,927,777</u>	<u>\$ 20,059,930</u>	<u>\$ 20,580,626</u>	<u>\$ 19,530,380</u>

PERSONNEL SUMMARY

GAS

Class Title	Salary Range	2022-23 Authorized	2023-24 Authorized	2024-25 Authorized
Gas Distribution (6502)				
Gas Distribution Manager	27	1	1	1
Gas Regulatory Compliance Supervisor	25	1	1	1
Gas Meter and Regulator Supervisor	25	1	1	1
Gas Distribution Supervisor	25	1	1	1
Gas Engineer I-III	22-25	1	1	1
Welder	23	3	3	3
Gas Staking Technician I-II	18-19	0	0	1
GIS Technician I-II	18-19	1	1	0
Gasline Technician I-III & Lead	16-23	12	12	12
Utility Locators (6503)				
Utility Locator I-II	16-19	4	4	4
Full-time				
		25	25	25

Redistribution Notes:

Position Title:	From:	To:	Percent:
Utility Locators (4)	Gas Utility Locators 6503	Electric Distribution 6005	25%
		Broadband Operations 6302	10%
		Water Distribution 7003	25%
Enterprise Services Director	Electric Administration 6001	Gas Administration 6501	30%
Director of Wilson Energy	Electric Administration 6001	Gas Administration 6501	20%
Administrative Assistant	Electric Administration 6001	Gas Administration 6501	45%
Administrative Technician	Key Accounts and Marketing 6006	Gas Administration 6501	20%
Energy Services Manager	Key Accounts and Marketing 6006	Gas Administration 6501	20%
Unified Communications Center (14)	Unified Communications Center 6307	Gas Distribution 6502	29%
Traffic Technician (5)	Parking and Traffic 5008	Gas Distribution 6502	5%

CAPITAL OUTLAY**GAS**

Item	New/ Replacement	2024-25 Budget
Gas Distribution (6502)		
Two (2) Utility Crew Trucks	R	290,000
Gas Mains	N	100,000
Steel Mains	N	100,000
Gas Services	N	200,000
Consumer Meters	N	200,000
One (1) Shoring Box	N	10,000
One (1) Equipment Trailer	N	10,000
One (1) Copier	R	7,500
Total		917,500

Impact of Capital Outlay on Operating Budget: None

Note: Any direct impact on the operating budget from capital items identified for replacement or new purchase in FY 2025 will result from a reduction to the maintenance and/or repair costs previously experienced on the older items. This amount of reduction varies and for this reason is not extrapolated and built into the operating budget.

GAS ADMINISTRATION

DESCRIPTION OF SERVICES:

Gas Administration is responsible for providing planning, budgeting, and general leadership to the natural gas fund operations. These activities include training and career development for employees, administering personnel programs, promoting conservation, marketing, and public relations, monitoring and recommending rate adjustments, spot gas purchases and calculating negotiated rates, maintaining appropriate utility files and records, providing effective and efficient contractual services, and maintaining a safe and reliable gas system.

PROGRAM GOALS AND INITIATIVES:

- Provide reliable, safe natural gas services at affordable prices
- Provide timely and dependable responses to customers' needs for new gas services, response to customer concerns, and all gas utilization requirements
- Provide planning and engineering for the growth and maintenance of the gas system
- Manage the procurement of natural gas supply and control purchased gas cost to allow affordable customer rates
- Maintain compliance with federal pipeline safety requirements as mandated by the USDOT/assist and cooperate with NCUC periodic inspections
- Provide administrative services for the Gas Division including cost accounting, budgeting, personnel support, and promote a safe and healthy work environment
- Promote economic development by assisting the Wilson Economic Development Council with infrastructure planning, system improvements, cost, and rate data

EXPENDITURE SUMMARY:

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Personnel Services	\$ 205,521	\$ 148,732	\$ 200,530	\$ 200,530	\$ 182,700
Operating Expenses	<u>2,617,576</u>	<u>2,337,419</u>	<u>2,447,200</u>	<u>2,482,418</u>	<u>3,009,690</u>
TOTAL	<u>\$ 2,823,097</u>	<u>\$ 2,486,151</u>	<u>\$ 2,647,730</u>	<u>\$ 2,682,948</u>	<u>\$ 3,192,390</u>

PERFORMANCE INDICATORS:

Department Goal(s)	Outputs	2022-23 Actual	2023-24 Estimated	2024-25 Goal
1	Total gas customers	13,693	13,860	13,960
1,4	Key Account Interruptible natural gas customers	6	6	6
1,2	Serious safety/USDOT violations	None	None	None
1,4	On-time assistance for WEDC for clients	100%	100%	100%

GAS DISTRIBUTION

DESCRIPTION OF SERVICES:

Gas Distribution is responsible for providing safe and dependable supply of natural gas to our customers, O&M activities of our gas infrastructure, training division employees to PHMSA standards, complying with all PHMSA regulations, responding to gas related emergencies, and maintaining computerized gas infrastructure records.

PROGRAM GOALS AND INITIATIVES:

- Maintain the highest level of safety and integrity of our natural gas system
- Meet customer expectations in regards to customer service, installation of services, and timely response to gas emergencies
- Work within the scope of the division, city, state, and federal policies and procedures of the O&M of our gas system
- Deliver natural gas in a safe and dependable manner
- Improve customer and first responder awareness of safety and uses of natural gas
- Computerize and maintain all gas facility records
- Perform timely leak and CP surveys, critical valve inspections, and regulator inspections

EXPENDITURE SUMMARY:

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Personnel Services	\$ 2,367,804	\$ 2,574,141	\$ 2,880,600	\$ 2,880,600	\$ 3,002,500
Operating Expenses	478,494	542,799	656,590	674,293	678,180
Recovered Costs	(5,232)	(219)	(120,000)	(120,000)	(140,000)
Capital Outlay	<u>1,912,662</u>	<u>836,646</u>	<u>969,000</u>	<u>1,436,455</u>	<u>917,500</u>
TOTAL	<u>\$ 4,753,728</u>	<u>\$ 3,953,367</u>	<u>\$ 4,386,190</u>	<u>\$ 4,871,348</u>	<u>\$ 4,458,180</u>

PERFORMANCE INDICATORS:

Department Goal(s)	Outputs	2022-23 Actual	2023-24 Estimated	2024-25 Goal
1	New gas services installed	63	70	90
1	Gas mains installed (miles)	3.40	3.00	4.00
1,2,3	Gas losses on system	2.7%	2.2%	2.0%
1,2,3	Leaks repaired	303	300	300

UTILITY LOCATORS

DESCRIPTION OF SERVICES:

Utility Locators are responsible for the timely and accurate response to locate the City's gas, electric, water, and broadband facilities as requests are made through the NCOC system.

PROGRAM GOALS AND INITIATIVES:

- Provide utility locating services for all gas, electric, water, and broadband infrastructure
- Protect the City's investment in its underground facilities
- Communicate any deviations/changes to the City's GIS team for proper map placement

EXPENDITURE SUMMARY:

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Personnel Services	\$ 130,691	\$ 135,659	\$ 155,340	\$ 155,340	\$ 150,060
Operating Expenses	34,352	43,722	51,420	61,740	58,510
Recovered Costs	(20,668)	(26,274)	(30,850)	(30,850)	(35,110)
Capital Outlay	8,430	24,502	10,000	-	-
TOTAL	\$ 152,805	\$ 177,609	\$ 185,910	\$ 186,230	\$ 173,460

PERFORMANCE INDICATORS:

Department Goal(s)	Outputs	2022-23 Actual	2023-24 Estimated	2024-25 Goal
1	Locates performed annually	8,941	9,000	10,000
1	Mismarked gas lines	1	2	0

PURCHASE OF GAS

DESCRIPTION OF SERVICES:

Purchase natural gas in a timely and cost-effective manner as needed/utilized by Wilson Energy customers.

PROGRAM GOALS AND INITIATIVES:

- Purchase natural gas in the most economical way as required to meet the demand of customers
- Manage purchases based on expected sales/utilize hedging seasonally to manage cost
- Utilize negotiable/interruptible rate to sell gas to customers with alternative fuel capability to allow flexibility to shed available load during critical peak loads
- Explore every opportunity to purchase natural gas in the most economical manner to meet the needs of customers, including making future purchases and utilizing prepay gas agreements
- Watch weather forecast and estimate usage based on previous usage in similar weather conditions to determine when interruptible customers should be curtailed to maximize use of facilities and minimize cost

EXPENDITURE SUMMARY:

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Operating Expenses	\$ 11,405,564	\$ 12,310,650	\$12,840,100	\$12,840,100	\$ 11,706,350
TOTAL	\$ 11,405,564	\$ 12,310,650	\$12,840,100	\$12,840,100	\$ 11,706,350

PERFORMANCE INDICATORS:

Department Goal(s)	Outputs	2022-23 Actual	2023-24 Estimated	2024-25 Goal
1	Natural gas accounts	13,693	13,830	13,960
2,4	Hedged purchases	50%	50%	50%
2,4	Settle price/spot gas purchases	50%	50%	50%
2,4	Interruptions of natural gas customers (days)	1	1	1

OTHER EXPENDITURES

DESCRIPTION OF SERVICES:

Rocky Mount/Wilson Regional Airport support is included to benefit Wilson area, particularly diversified industrial operations.

PROGRAM GOALS AND INITIATIVES:

- Contribute to various intergovernmental agencies and programs that provide a variety of services to the citizens of Wilson
- Rocky Mount/Wilson Airport: a) Continue to grow and increase air service availability to service area; b) Provide a first-class facility for its corporate business users; c) Conduct financially sound operation

EXPENDITURE SUMMARY:

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Operating Expenses	\$ 9,570	\$ 9,570	\$ 9,570	\$ 9,570	\$ 9,570
TOTAL	\$ 9,570	\$ 9,570	\$ 9,570	\$ 9,570	\$ 9,570

PERFORMANCE INDICATORS:

Department Goal(s)	Outputs	2022-23 Actual	2023-24 Estimated	2024-25 Goal
N/A	Review annual budget request to ensure budget aligns with City's growth initiative	100%	100%	100%

DEBT SERVICE

DESCRIPTION OF SERVICES:

Revenue bond principal, revenue bond interest, certificates of participation and installment-purchasing are financing opportunities for natural gas capital requirements.

PROGRAM GOALS AND INITIATIVES:

- Provide financing and subsequent repayment of obligations incurred for Gas Fund purposes
- Meet current debt obligations in a timely manner
- Meet all legal requirements applicable to local government financing
- Comply with all Internal Revenue Service rules and regulations pertaining to tax-exempt debt

EXPENDITURE SUMMARY:

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Operating Expenses	\$ 258,793	\$ 255,676	\$ 261,040	\$ 261,040	\$ 259,820
TOTAL	\$ 258,793	\$ 255,676	\$ 261,040	\$ 261,040	\$ 259,820

PERFORMANCE INDICATORS:

Department Goal(s)	Outputs	2022-23 Actual	2023-24 Estimated	2024-25 Goal
N/A	Timely servicing of debt obligation	100%	100%	100%
N/A	Compliance to all regulatory guidelines and covenants	100%	100%	100%

Water Resources Fund

The Water Resources Fund provides an affordable, environmentally sound, and efficient system of water resources, which includes watershed and source management, water treatment, distribution, storage, wastewater collection, water reclamation, storm water management, and to provide for the efficient re-use of water, a valuable resource; a system that is designed to produce an adequate supply of safe and superior quality drinking water to meet current demand and future needs as required and dictated by economic development; is designed to protect human and environmental health; and is distributed, collected, treated, and released (or re-used) in compliance with all governmental regulations, including the Safe Drinking Water Act and NPDES permits.

WATER RESOURCES FUND

COUNCIL GOALS

COUNCIL GOALS						
Building a Better Wilson	Economic Development	Infrastructure	Homes and Neighborhoods	Downtown	Recreation and Parks	Community Involvement
1	2	3	4	5	6	7

Department Goals and Initiatives	Link to Council Goals
1. Water Resources, including all current and future planning to expand and improve capacity at all water and wastewater treatment facilities, pumping stations, and infrastructure is critical to Wilson’s growth, economic development, and to provide opportunities for all citizens	1,2,3,4,5,6,7
2. Plan and provide for the systematic repair and replacement of existing plants and water and wastewater infrastructure at the end of the normal life cycle, in a managed and predictable manner to insure regulatory compliance, reliable service, long-term sustainability, and economic viability of the entire system	1,2,3,4,5,6,7
3. The City of Wilson will continue to be an active member of the American Waterworks Association, the Water Environment Federation, NC Water Quality Association, the Rural Water Association, the Lower Neuse Basin Association, and the Neuse River Compliance Association	1,2,3,7
4. Promote the expanded water supply at Buckhorn Reservoir, Lake Wilson, Wiggins Mill and Toisnot Lakes for economic development and continue to explore future recreational opportunities for the sites	1,2,3,4,5,6,7
5. Promote sustainability in our water resources by promoting a reclaimed water program to reduce wastewater discharges, extend our available water supplies, to encourage expansion and economic development with an alternative product, and to delay plant and infrastructure expansions for our customers	1,2,3,4,6
6. Market our water and wastewater services for Economic Development and to neighboring utilities to reduce overall costs to our customers and provide greater job opportunities	2,3
7. Improve fire service flow in areas with undersized lines and maintain excellent fire rating	1,2,3,4,5

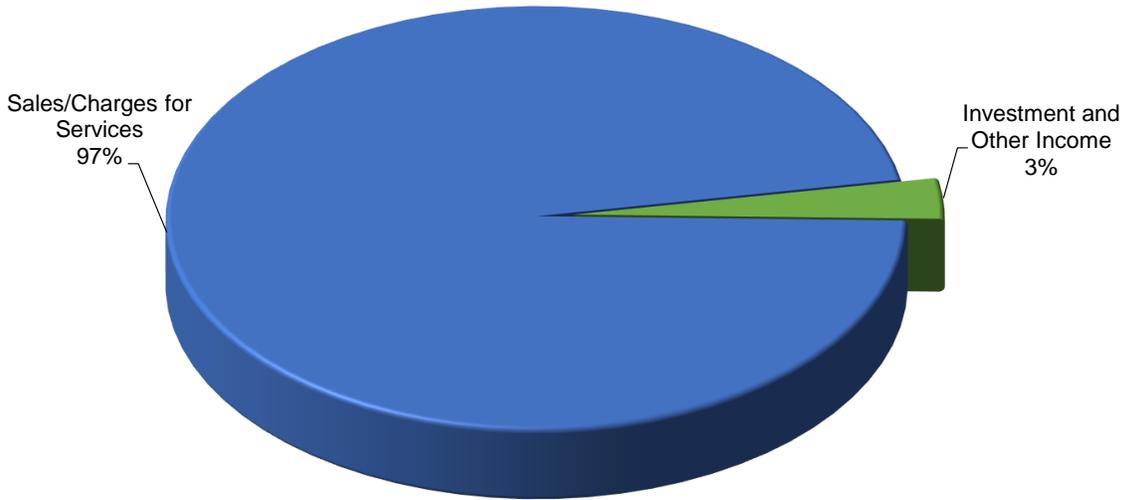
REVENUE AND EXPENDITURE SUMMARY**WATER RESOURCES**

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
<i>Revenues, Other Sources, and Fund Balance</i>					
Intergovernmental	\$ 5,633	\$ 15,420	\$ -	\$ 400,000	\$ -
Sales/Charges for Service	28,785,716	29,488,627	29,486,580	29,486,580	28,107,500
Miscellaneous Income	1,088,698	1,155,933	950,000	950,000	895,000
Investment Income	(189,317)	515,373	-	-	-
Interfund Transfers In	4,339,035	32,060	-	-	-
Fund Balance Appropriated	-	-	-	2,858,713	-
TOTAL	\$ 34,029,765	\$ 31,207,413	\$ 30,436,580	\$ 33,695,293	\$ 29,002,500

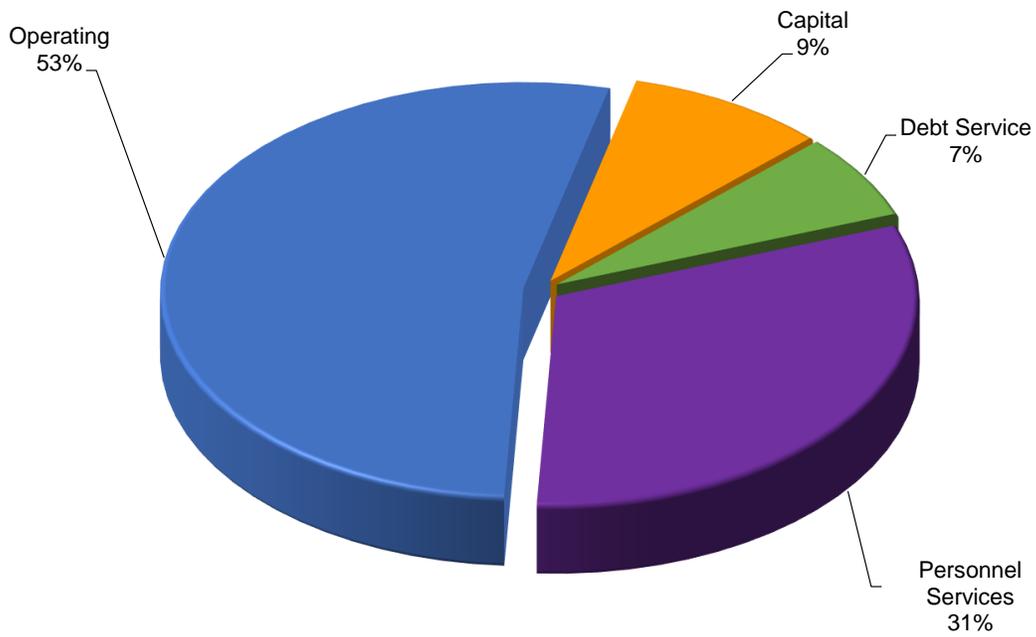
Expenditures and Other Uses

Water Resources Administration	\$ 3,757,045	\$ 3,670,783	\$ 4,414,510	\$ 4,723,789	\$ 4,745,150
Water Treatment	4,308,038	5,672,110	6,694,520	6,945,368	6,667,210
Water Distribution	3,377,236	3,861,689	4,261,150	4,300,548	4,249,610
Water Reclamation	5,554,489	5,879,885	8,298,660	6,943,260	7,798,100
Wastewater Collection	2,646,014	2,540,720	3,040,610	4,065,988	3,590,920
Debt Service	3,204,449	2,214,722	1,977,550	1,977,550	1,951,510
Contingency	-	-	166,500	166,500	-
Interfund Transfers Out	3,075,830	3,645,890	1,583,080	4,572,290	-
TOTAL	\$ 25,923,101	\$ 27,485,799	\$ 30,436,580	\$ 33,695,293	\$ 29,002,500

Revenues / Sources



Expenditures / Uses



REVENUES, OTHER SOURCES, AND FUND BALANCE

WATER RESOURCES

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
INTERGOVERNMENTAL	\$ 5,633	\$ 15,420	\$ -	\$ 400,000	\$ -
SALES/CHARGES FOR SERVICES					
Sales to General Consumers	13,589,544	14,012,790	14,111,080	14,111,080	13,205,000
Sales to Other Utilities	146,043	134,567	130,000	130,000	125,000
Municipal Fire Hydrants	23,814	23,814	24,000	24,000	24,000
Water Tap Fees	88,012	45,076	12,500	12,500	75,000
Sanitary Sewer Charges	14,938,303	15,272,380	15,209,000	15,209,000	14,678,500
Subtotal	28,785,716	29,488,627	29,486,580	29,486,580	28,107,500
MISCELLANEOUS INCOME	1,088,698	1,155,933	950,000	950,000	895,000
INVESTMENT INCOME	(189,317)	515,373	-	-	-
INTERFUND TRANSFERS IN					
Transfer from Capital Project Fund	4,339,035	32,060	-	-	-
FUND BALANCE APPROPRIATED					
Fund Balance Appropriated (Unassigned)	-	-	-	1,227,780	-
Encumbrance Balance	-	-	-	1,630,933	-
Subtotal	-	-	-	2,858,713	-
Total	\$ 34,029,765	\$ 31,207,413	\$ 30,436,580	\$ 33,695,293	\$ 29,002,500

DESCRIPTION OF REVENUE SOURCES**WATER RESOURCES**

INTERGOVERNMENTAL	This represents funds received from the Federal Emergency Management Agency for disaster relief.
CHARGES FOR SALES AND SERVICE	
Sales to General Consumers	This revenue represents retail water sales to residential, commercial, and industrial customers.
Sanitary Sewer Charges	This reflects the charges for sanitary sewer services for residential, commercial, and industrial customers.
Sales to Other Utilities	This category represents the sale of water to other utility operations of the City.
Municipal Fire Hydrants	This represents the charge for water used by the City Fire Department through the fire hydrants.
MISCELLANEOUS INCOME	This category includes the proceeds from the disposal of old equipment and other miscellaneous items.
INVESTMENT INCOME	This represents the Water Resource Fund's share of the interest earned on and the capital gains from the sale of the City's investments.
PROCEEDS FROM DEBT REFUNDING	This represents proceeds received from the issuance of new debt to be used to repay previously issued debt.
PROCEEDS FROM INSTALLMENT CONTRACTS	This represents the amount recognized as a financial resource associated with an asset acquired through a revenue bond or lease - purchase type of arrangement.
INTERFUND TRANSFERS	This category reflects financing sources distributed to the Water Resources Fund from other funds.
FUND BALANCE	
Fund Balance Appropriated	This represents an appropriation of some portion of the fund balance as of the close of the preceding fiscal year to help finance the activities of the subsequent year.
Encumbrance Balance	This represents the amount of fund balance at the close of the preceding fiscal year for the financial commitments that are re-appropriated in the subsequent year's budget.

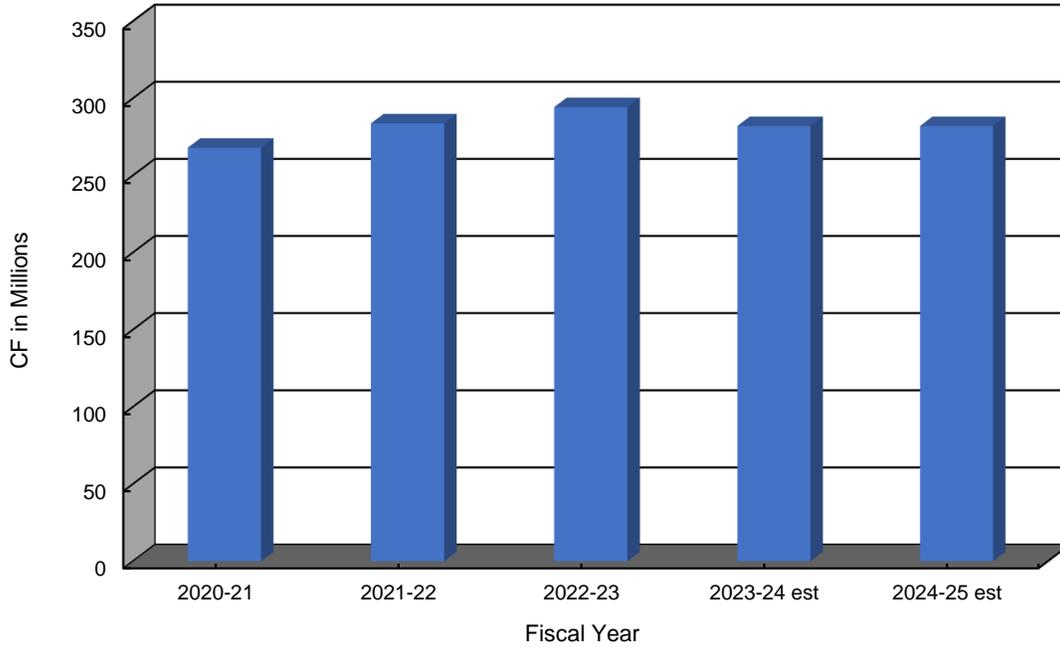
EXPENDITURE SUMMARY**WATER RESOURCES**

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Water Administration					
Personnel Services	\$ 317,778	\$ 285,056	\$ 328,220	\$ 328,220	\$ 376,460
Operating Expenses	3,439,267	3,385,727	4,086,290	4,395,569	4,368,690
Subtotal	3,757,045	3,670,783	4,414,510	4,723,789	4,745,150
Water Treatment					
Personnel Services	1,536,867	1,589,128	1,863,350	1,863,350	1,903,790
Operating Expenses	2,771,171	4,045,652	4,161,170	4,458,869	4,163,420
Capital Outlay	-	37,330	670,000	623,149	600,000
Subtotal	4,308,038	5,672,110	6,694,520	6,945,368	6,667,210
Water Distribution					
Personnel Services	1,488,454	1,424,584	1,895,720	1,895,720	1,944,010
Operating Expenses	1,519,888	1,766,346	2,269,430	2,299,530	2,275,600
Recovered Costs	(39,000)	(29,250)	(239,000)	(239,000)	(250,000)
Capital Outlay	407,894	700,009	335,000	344,298	280,000
Subtotal	3,377,236	3,861,689	4,261,150	4,300,548	4,249,610
Water Reclamation					
Personnel Services	2,412,893	2,530,880	2,758,390	2,758,390	2,844,180
Operating Expenses	2,709,689	3,007,724	3,555,270	3,635,577	3,838,920
Capital Outlay	431,907	341,281	1,985,000	549,293	1,115,000
Subtotal	5,554,489	5,879,885	8,298,660	6,943,260	7,798,100
Wastewater Collection					
Personnel Services	1,643,027	1,656,765	2,268,410	2,268,410	2,245,930
Operating Expenses	1,016,297	1,215,851	1,098,200	1,596,320	1,095,990
Recovered Costs	(403,499)	(451,548)	(426,000)	(426,000)	(426,000)
Capital Outlay	390,189	119,652	100,000	627,258	675,000
Subtotal	2,646,014	2,540,720	3,040,610	4,065,988	3,590,920

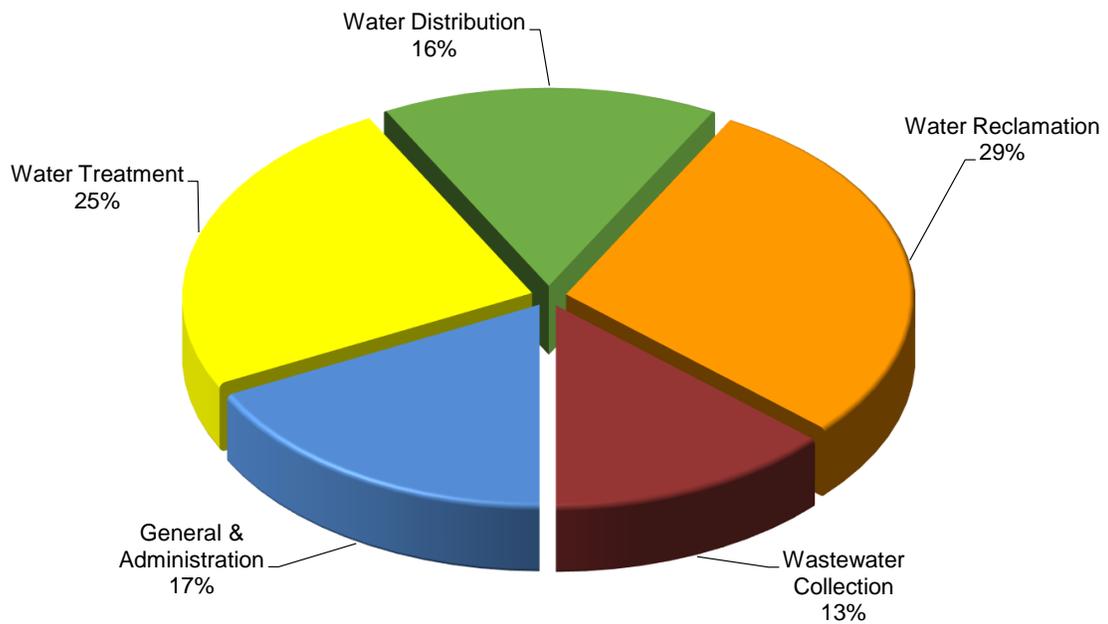
EXPENDITURE SUMMARY**WATER RESOURCES**

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Other Expenditures					
Debt Service	\$ 3,204,449	\$ 2,214,722	\$ 1,977,550	\$ 1,977,550	\$ 1,951,510
Contingency	-	-	166,500	166,500	-
Transfer to Water Resources Capital Reserve Fund	305,830	1,019,990	500,000	1,489,210	-
Transfer to 24" Water Main Replacement Capital Project Fund	-	50,000	50,000	50,000	-
Transfer to Dam Infrastructure Capital Project Fund	-	-	-	500,000	-
Transfer to Digester Heat Exchange Capital Project Fund	-	-	-	1,500,000	-
Transfer to Herring Avenue Capital Project Fund	-	-	1,033,080	1,033,080	-
Transfer to Hominy Creek Turbo Blower 3,4, and 5 Capital Project Fund	1,350,000	-	-	-	-
Transfer to Merck Sewer Outfall Line Repairs Capital Project Fund	1,000,000	2,575,900	-	-	-
Transfer to Programmable Logic Controllers (PLC) Upgrade of Wastewater Treatment Plant Capital Project Fund	420,000	-	-	-	-
Subtotal	6,280,279	5,860,612	3,727,130	6,716,340	1,951,510
Grand Total	\$ 25,923,101	\$ 27,485,799	\$ 30,436,580	\$ 33,695,293	\$ 29,002,500

Water Sold



Water Resources Division Estimated Expenditures 2024-2025



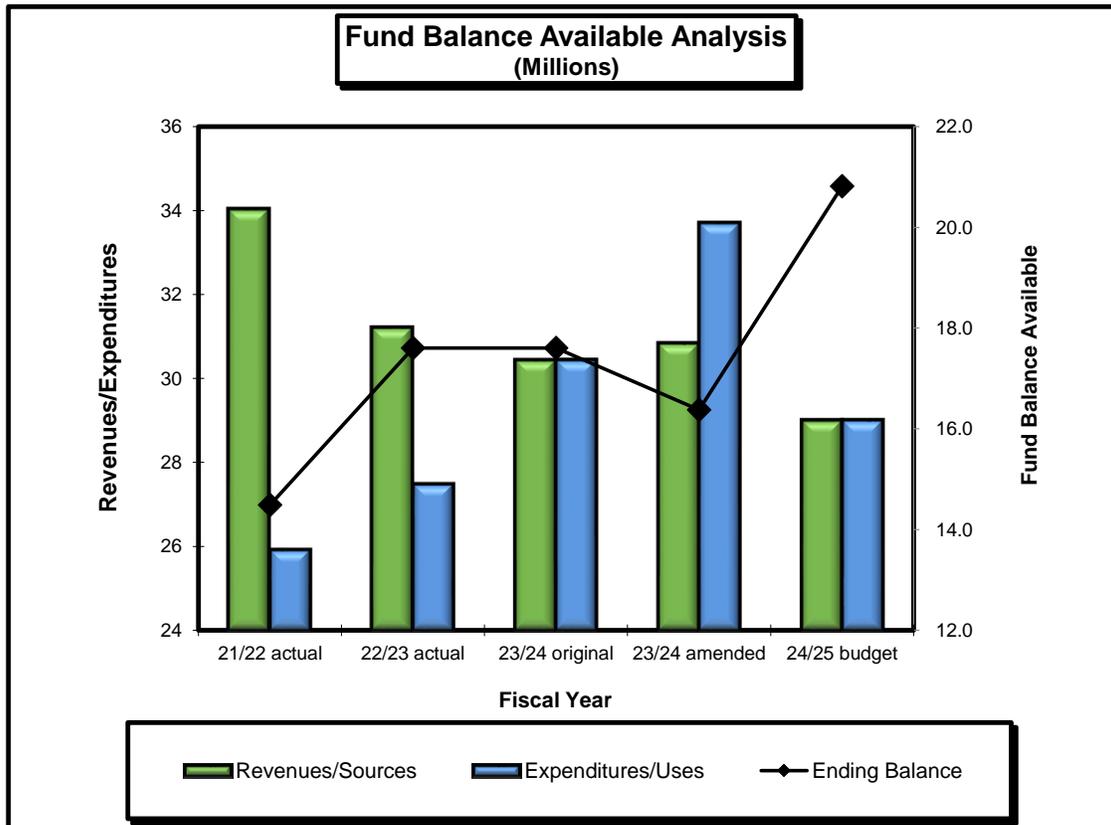
FUND BALANCE AVAILABLE

WATER RESOURCES

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Revenues/Other Financing Sources (OFS)	\$34,029,765	\$31,207,413	\$30,436,580	\$30,836,580	\$ 29,002,500
Expenditures/Other Financing Uses (OFU)	<u>25,923,101</u>	<u>27,485,799</u>	<u>30,436,580</u>	<u>33,695,293</u>	<u>29,002,500</u>
Revenues/OFS Over (Under) Expenditures/OFU	<u>\$ 8,106,664</u>	<u>\$ 3,721,614</u>	<u>\$ -</u>	<u>\$ (2,858,713)</u>	<u>\$ -</u>
Fund Balance	<u>\$ 543,941</u>	<u>\$ 2,322,437</u>	<u>\$ -</u>	<u>\$ 2,858,713</u>	<u>\$ -</u>
Fund Balance - Beginning of Year	\$ 6,957,772	\$ 14,487,171	\$ 17,605,977	\$ 17,605,977	\$ 20,816,121 **
Increase (Decrease)	<u>7,529,399</u>	<u>3,118,806</u>	<u>-</u>	<u>(1,227,780) *</u>	<u>-</u>
Fund Balance - End of Year	<u><u>\$ 14,487,171</u></u>	<u><u>\$ 17,605,977</u></u>	<u><u>\$ 17,605,977</u></u>	<u><u>\$ 16,378,197</u></u>	<u><u>\$ 20,816,121</u></u>

*Excludes Encumbrances Reappropriated in the amount of \$ 1,630,933

**FY2025 Fund Balance - Beginning of Year is based on an estimated actual Fund Balance - End of Year for FY2024



EXPENDITURE SUMMARY:

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Personnel Services	\$ 7,399,019	\$ 7,486,413	\$ 9,114,090	\$ 9,114,090	\$ 9,314,370
Operating Expenses	11,456,312	13,421,300	15,170,360	16,385,865	15,742,620
Recovered Costs	(442,499)	(480,798)	(665,000)	(665,000)	(676,000)
Capital Outlay	<u>1,229,990</u>	<u>1,198,272</u>	<u>3,090,000</u>	<u>2,143,998</u>	<u>2,670,000</u>
TOTAL	<u>\$ 19,642,822</u>	<u>\$ 21,625,187</u>	<u>\$ 26,709,450</u>	<u>\$ 26,978,953</u>	<u>\$ 27,050,990</u>

PERSONNEL SUMMARY

WATER RESOURCES

Class Title	Salary Range	2022-23 Authorized	2023-24 Authorized	2024-25 Authorized
Water Resources Administration (7001)				
Assistant Director of Public Works/City Engineer	27	0	1	1
Director of Water Resources	26	1	0	0
Project Manager - Infrastructure	23	0	0	1
Administrative Assistant	15	1	1	1
Water Treatment (7002)				
Water Treatment Division Manager	25	1	1	1
Water Treatment Operations & Maintenance Supervisor	23	1	1	1
Water Plant Lead Operator	22	1	1	1
Laboratory Supervisor	21	1	1	1
Water Treatment Plant Mechanic	18	4	4	4
Water Plant Operator I-III	15,17,19	10	10	10
Lab Technician I-II	14-16	1	1	1
Water Resources Technician I-II	7-10	2	2	2
Water Distribution (7003)				
Division and Maintenance Superintendent	19	1	1	0
Lead Maintenance Superintendent	19	0	0	1
Construction Superintendent	19	1	1	0
Construction Operator Superintendent	19	0	0	1
Crew Supervisor	16	1	1	0
Maintenance/Construction Supervisor	16	0	0	1
GIS Technician I-II	18-19	1	1	1
Administrative Assistant	15	1	1	1
Cross Connection/Outfall Inspections/Water Meter/Valve Coordinator	14	4	4	0
Water Infrastructure Specialist	14	0	0	4
Crew Leader - Water Infrastructure	14	0	0	1
Water Resources Technician I-IV	7-13	8	8	10
Equipment Operator I-III	10-12	3	3	0
Water Reclamation (7004)				
Water Reclamation Division Manager	25	1	1	1
Wastewater Operations/Maintenance Supervisor	23	1	1	1
Chemist	22	1	1	1
Water Reclamation Compliance Coordinator	22	1	1	1
Lead Wastewater Treatment Plant Operator	22	1	1	1
Lead Wastewater Treatment Plant Mechanic	21	1	1	1
Wastewater Plant Mechanic	18	3	3	3
Wastewater Treatment Plant Operator I-III	15,17,19	10	10	10
Laboratory Technician I-II	14-16	5	5	5
Administrative Assistant	15	0	0	1
Water Resources Technician I-IV	7-13	6	6	6
Administrative Secretary	10	1	1	0
Wastewater Collection (7005)				
Water Infrastructure Division Manager	23	1	1	1
Crew Supervisor	16	2	2	0
Maintenance/Construction Supervisor	16	0	0	1
Sewer Monitoring Technician	14	1	1	0
Collection System Monitoring/Camera Technician	14	0	0	1
Grease Trap Coordinator	14	1	1	0
Water Infrastructure Specialist	14	0	0	1
Administrative Technician	15	1	1	1
Water Resource Technician I-IV	7-13	18	18	22
Equipment Operator I-II; Heavy	10-12	4	4	0
Full-time		102	101	101

Redistribution Notes:

Position Title:	From:	To:	Percent:
Project Manager - Infrastructure	Water Resources Administration 7001	Stormwater Management 7606	30%
		Street Maintenance 5002	20%
Construction Superintendent	Water Distribution 7003	Wastewater Collection 7005	50%
Water Infrastructure Division Manager	Wastewater Collection 7005	Water Distribution 7003	32.5%
		Stormwater Management 7606	35%
Administrative Technician	Wastewater Collection 7005	Water Distribution 7003	32.5%
		Stormwater Management 7606	35%
GIS Technician	Engineering 5004	Water Resources Administration 7001	25%
Utility Locators (4)	Gas Utility Locators 6503	Water Distribution 7003	25%
Unified Communications Center (14)	Unified Communications Center 6307	Water Distribution 7003	5%
Traffic Technician (5)	Parking and Traffic 5008	Water Distribution 7003	7.5%
Traffic Technician (5)	Parking and Traffic 5008	Wastewater Collection 7005	7.5%

CAPITAL OUTLAY**WATER RESOURCES**

Item	New/ Replacement	2024-25 Budget
Water Treatment (7002)		
Booster Station Upgrade	R	600,000
Water Distribution (7003)		
Water Mains	N	100,000
Fire Hydrants	N	25,000
Water Distribution Service Taps	N	15,000
Residential Water Meters	N	100,000
Industrial Water Meters	N	40,000
Water Reclamation (7004)		
Bar Screen Replacement	R	1,000,000
BNR Basin Mixer	R	75,000
Hypochlorite	R	40,000
Wastewater Collection (7005)		
One (1) Sewer Jet/Vacuum Truck	R	575,000
Sewer Mains	R	100,000
Total		2,670,000

Impact of Capital Outlay on Operating Budget: None

Note: Any direct impact on the operating budget from capital items identified for replacement or new purchase in FY 2025 will result from a reduction to the maintenance and/or repair costs previously experienced on the older items. This amount of reduction varies and for this reason is not extrapolated and built into the operating budget.

WATER RESOURCES ADMINISTRATION

DESCRIPTION OF SERVICES:

Water Resources Administration is responsible for administration and engineering services for the Water Resources Department's 5 Divisions including compliance, ordinances, vision, goals, infrastructure and resource planning, modeling, economic development, GIS, CIP, rate structure, public relations, contract negotiations, Lower Neuse Basin Association, Neuse River Compliance Association, Water Quality Association, AWWA and WEF, water reclamation and reuse, and Buckhorn and other lakes (economic and recreational potential).

PROGRAM GOALS AND INITIATIVES:

- Provide administrative, technical, planning, and engineering support to the Water Resources operating divisions
- Promote and plan for economic development
- Develop and maintain a rate structure that supports the current system and provides for future upgrades and expansion as dictated by growth along with replacement of existing infrastructure in a planned manner
- Recommend a rate structure that supports operating and capital improvement costs without compromising the City's ability to attract economic development or affordability for our most vulnerable citizens
- Provide for redundancy of service and relocation of critical infrastructure to improve reliability
- Actively participate in the Lower Neuse Basin Association, Neuse River Compliance Association, NC Water Quality Association, American Wasteworks Association, and the Water Environment Association to support environmental protection, water conservation, science-based regulations, environmental testing, and education
- Coordinate projects between the Water, Water Reclamation, and the Water Infrastructure divisions and other City departments to improve efficiency by capitalizing on all available resources
- Continue to identify and explore new opportunities for expanding water reuse program, and expand water and wastewater sales through regionalization and sales contracts
- Open facilities and participate in public events in order to increase knowledge and support of water quality, environmental awareness, environmental stewardship, and other important educational issues in our community
- Provide a safe and conducive work environment for all employees

EXPENDITURE SUMMARY:

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Personnel Services	\$ 317,778	\$ 285,056	\$ 328,220	\$ 328,220	\$ 376,460
Operating Expenses	<u>3,439,267</u>	<u>3,385,727</u>	<u>4,086,290</u>	<u>4,395,569</u>	<u>4,368,690</u>
TOTAL	<u>\$ 3,757,045</u>	<u>\$ 3,670,783</u>	<u>\$ 4,414,510</u>	<u>\$ 4,723,789</u>	<u>\$ 4,745,150</u>

PERFORMANCE INDICATORS:

Department Goal(s)	Outputs	2022-23 Actual	2023-24 Estimated	2024-25 Goal
1,2,4,6	Volume water billed (Million Gallons)	2,201	2,245	2,290
1,2,4,6	Volume wastewater billed (Million Gallons)	1,508	1,538	1,569

WATER TREATMENT

DESCRIPTION OF SERVICES:

Water Treatment is responsible for operating and maintaining two water plants, complying with State and Federal regulations under the Safe Drinking Water Act, treating and monitoring raw and processed water, maintaining dams and reservoirs, maintaining and operating raw, finish, and booster pump stations, replacing and upgrading equipment, operating and maintaining the SCADA system, developing long-term goals and plans, collecting and analyzing distribution samples, maintaining public relations and encouraging plant informational tours, maintaining elevated and ground finished water storage tanks, and operating and managing residual solids systems in a compliant and environmentally sound manner.

PROGRAM GOALS AND INITIATIVES:

- Treat and supply a safe, reliable, and adequate supply of superior quality drinking water to our customers in accordance with the Safe Drinking Water Act, NCDEQ regulations, and at the lowest rate possible
- Operate, maintain, manage, and plan for future needs of the water treatment facilities, the raw water reservoirs and watersheds, raw pump stations, and finished water pump stations, booster pump stations, and storage facilities
- Educate the public on water treatment and the necessity of protecting our water resources
- Improve and enhance infrastructure to meet existing demand and to facilitate economic development
- Upgrade and modify the water treatment facilities as necessary and required to ensure regulatory compliance and a superior water quality
- Decrease the number of avoidable complaints about water quality, odor, or discoloration
- Be the regional water provider of choice for water services

EXPENDITURE SUMMARY:

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Personnel Services	\$ 1,536,867	\$ 1,589,128	\$ 1,863,350	\$ 1,863,350	\$ 1,903,790
Operating Expenses	2,771,171	4,045,652	4,161,170	4,458,869	4,163,420
Capital Outlay	-	37,330	670,000	623,149	600,000
TOTAL	<u>\$ 4,308,038</u>	<u>\$ 5,672,110</u>	<u>\$ 6,694,520</u>	<u>\$ 6,945,368</u>	<u>\$ 6,667,210</u>

PERFORMANCE INDICATORS:

Department Goal(s)	Outputs	2022-23 Actual	2023-24 Estimated	2024-25 Goal
1,2,4,5,6	Average daily production (MGD)	8.61	8.78	8.96
2,6	Operating cost/million gallons produced	\$ 1,794	\$ 1,902	\$ 1,978
2	NCDEQ regulatory compliance (# of violations)	No Violations	No Violations	No Violations

WATER DISTRIBUTION

DESCRIPTION OF SERVICES:

Water Distribution is responsible for system maintenance and emergency repairs, water main replacements and line extensions, hydrant repair and replacement, cross connection and backflow prevention, water distribution modeling, industrial meter maintenance and replacement, consumer meter program, engineering and design, and community development and customer service.

PROGRAM GOALS AND INITIATIVES:

- Ensure the safe and constant flow of water to the community. Reliability greater than 99.9997%
- Maintain the City's water distribution system, making improvements as necessary and as determined by field observations, testing, modeling, hydrant flowing, and sound engineering practices
- Provide an adequate supply to meet current demand for consumption, firefighting, and sprinkler systems, while also providing for system expansion to accommodate future growth and to support economic development
- Repair, replace, and install lines, service taps, meters, and hydrants to improve distribution system
- Replace undersized and deteriorating lines on a systematic schedule
- Reduce water loss between the plant and meter sales by continuing meter change outs, large meter calibration and maintenance efforts, and leak detection programs
- Continue to improve GIS capabilities, modeling, and condition assessment of the distribution system

EXPENDITURE SUMMARY:

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Personnel Services	\$ 1,488,454	\$ 1,424,584	\$ 1,895,720	\$ 1,895,720	\$ 1,944,010
Operating Expenses	1,519,888	1,766,346	2,269,430	2,299,530	2,275,600
Recovered Costs	(39,000)	(29,250)	(239,000)	(239,000)	(250,000)
Capital Outlay	<u>407,894</u>	<u>700,009</u>	<u>335,000</u>	<u>344,298</u>	<u>280,000</u>
TOTAL	<u>\$ 3,377,236</u>	<u>\$ 3,861,689</u>	<u>\$ 4,261,150</u>	<u>\$ 4,300,548</u>	<u>\$ 4,249,610</u>

PERFORMANCE INDICATORS:

Department Goal(s)	Outputs	2022-23 Actual	2023-24 Estimated	2024-25 Goal
1,2,5,7	Miles of water lines maintained (including re-use)	420.03	421.00	421.50
1,2,5	Number of services maintained	20,150	20,300	20,450

WATER RECLAMATION

DESCRIPTION OF SERVICES:

Water Reclamation is responsible for operating and maintaining the wastewater treatment plant, twenty-two pump stations, environmental compliance, administering sewer use ordinance, inflow/infiltration programs, analyzing and treating wastewater, industrial pretreatment program, residuals management, and water reclamation and re-use program.

PROGRAM GOALS AND INITIATIVES:

- Operate, maintain, and manage the Wastewater Treatment/Water Reclamation Facility (including the pump stations) in an efficient and effective manner
- Ensure compliance with the City’s NPDES permit, non-discharge permit, and all local, state, and federal regulations
- Plan and provide for increased capacity as necessary and required to promote and facilitate economic development
- Provide a safe work environment for all employees
- Produce an effluent quality that exceeds all regulatory limits for the plant, protects the environment, and whose discharge is among the best in NC and in the Neuse Basin
- Operate and maintain a cost effective, environmentally sound, and compliant Residual Disposal Program
- Operate the Industrial Pretreatment Program in accordance with all governmental regulations
- Effectively and fairly administer the Enforcement Response Plan
- Participate in the Inflow/Infiltration Program to reduce hydraulic flow to the plant
- Operate reclaimed water programs in accordance with conjunctive use permit
- Be the regional provider of choice for wastewater services

EXPENDITURE SUMMARY:

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Personnel Services	\$ 2,412,893	\$ 2,530,880	\$ 2,758,390	\$ 2,758,390	\$ 2,844,180
Operating Expenses	2,709,689	3,007,724	3,555,270	3,635,577	3,838,920
Capital Outlay	<u>431,907</u>	<u>341,281</u>	<u>1,985,000</u>	<u>549,293</u>	<u>1,115,000</u>
TOTAL	<u>\$ 5,554,489</u>	<u>\$ 5,879,885</u>	<u>\$ 8,298,660</u>	<u>\$ 6,943,260</u>	<u>\$ 7,798,100</u>

PERFORMANCE INDICATORS:

Department Goal(s)	Outputs	2022-23 Actual	2023-24 Estimated	2024-25 Goal
1,2,4,5,6	Average daily flow treated (MGD)	7.95	8.10	8.30
2,6	Treatment cost per million gallons treated	\$ 1,909	\$ 1,949	\$ 1,985
2,3,5	Average Total Nitrogen concentration (mg/l)	2.04	2.25	2.30
2	NCDEQ regulatory compliance (# of violations)	0	0	0

WASTEWATER COLLECTION

DESCRIPTION OF SERVICES:

Wastewater Collection is responsible for installing and repairing sanitary sewer mains, taps, and catch basins, cleaning sewer mains, taps, and storm water basins, locating and reducing inflow/infiltration, TV inspection of sanitary sewer lines, taps, and storm water lines, Collection System permit compliance, pre-treatment, grease trap programs, and hydraulic modeling.

PROGRAM GOALS AND INITIATIVES:

- Provide a safe, effective, and environmentally sound collection system for wastewater disposal
- Promote and support economic development by expanding and improving the collection system
- Reduce inflow and infiltration to extend line capacity, reduce treatment costs, and improve the environment
- Meet state and federal regulations including permit requirements
- Continue to replace and upgrade existing infrastructure to accommodate demand, prevent overflows and blockages, and to reduce inflow and infiltration
- Provide proper maintenance to the sanitary sewer systems
- Continue TV inspection and smoke testing programs to evaluate lines, detect problems, and plan work
- Continue manhole rehab, pipe lining, pipe bursting to upgrade and replace old infrastructure in the most cost effective and efficient manner, while preserving neighborhood integrity
- Conduct public relations and educational outreach regarding wastewater issues

EXPENDITURE SUMMARY:

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Personnel Services	\$ 1,643,027	\$ 1,656,765	\$ 2,268,410	\$ 2,268,410	\$ 2,245,930
Operating Expenses	1,016,297	1,215,851	1,098,200	1,596,320	1,095,990
Recovered Costs	(403,499)	(451,548)	(426,000)	(426,000)	(426,000)
Capital Outlay	<u>390,189</u>	<u>119,652</u>	<u>100,000</u>	<u>627,258</u>	<u>675,000</u>
TOTAL	<u>\$ 2,646,014</u>	<u>\$ 2,540,720</u>	<u>\$ 3,040,610</u>	<u>\$ 4,065,988</u>	<u>\$ 3,590,920</u>

PERFORMANCE INDICATORS:

Department Goal(s)	Outputs	2022-23 Actual	2023-24 Estimated	2024-25 Goal
1,2,5	Miles sanitary sewer maintained (includes force mains)	361	362	363
1,2,5	Miles sanitary sewer installed	0.37	0.50	0.50
1,2,5	Total number of services	19,600	19,800	20,000

DEBT SERVICE

DESCRIPTION OF SERVICES:

Debt Service activities consist of bond principal, bond interest, installment-purchase financing, revenue bond principal, revenue bond interest, and state revolving loan financing.

PROGRAM GOALS AND INITIATIVES:

- Provide financing and subsequent repayment of obligations incurred for Water Resources Fund purposes
- Meet current debt obligations in a timely manner
- Meet all legal requirements applicable to local government financing

EXPENDITURE SUMMARY:

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Operating Expenses	\$ 3,204,449	\$ 2,214,722	\$ 1,977,550	\$ 1,977,550	\$ 1,951,510
TOTAL	\$ 3,204,449	\$ 2,214,722	\$ 1,977,550	\$ 1,977,550	\$ 1,951,510

PERFORMANCE INDICATORS:

Department Goal(s)	Outputs	2022-23 Actual	2023-24 Estimated	2024-25 Goal
N/A	Timely servicing of debt obligation	100%	100%	100%
N/A	Compliance to all regulatory guidelines and covenants	100%	100%	100%

Broadband Fund

The Broadband Fund provides reliable high-speed internet access, voice, video, and data services to all the citizens and businesses within the City of Wilson.

BROADBAND FUND

COUNCIL GOALS

Building a Better Wilson 1	Economic Development 2	Infrastructure 3	Homes and Neighborhoods 4	Downtown 5	Recreation and Parks 6	Community Involvement 7
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Department Goals and Initiatives	Link to Council Goals
1. Provide universal access to broadband services within the corporate limits of the City of Wilson	1,3
2. Improve the community's competitiveness in economic development	2
3. Create a connected community in order to ensure that all our citizens have the opportunity to use electronic technology to enhance their personal lives and their economic well-being	1,7
4. Provide well-maintained, state-of-the-art public infrastructure	3
5. Use municipal resources to catalyze private sector investment	2

REVENUE AND EXPENDITURE SUMMARY

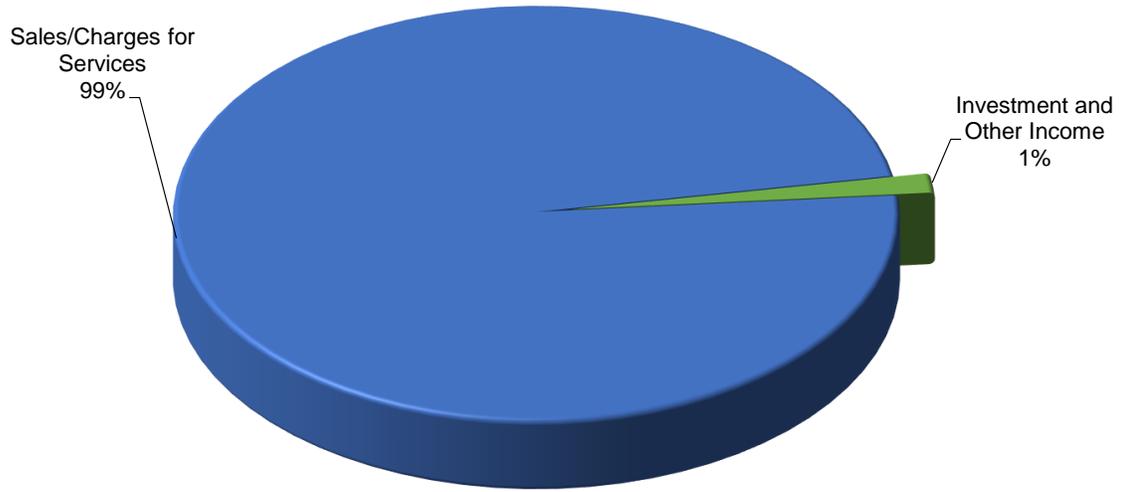
BROADBAND

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
<i>Revenues, Other Sources, and Fund Balance</i>					
Intergovernmental	\$ 1,036	\$ -	\$ -	\$ -	\$ -
Sales/Charges for Service	18,057,546	17,880,798	17,458,080	17,458,080	17,954,560
Miscellaneous Income	643,150	501,080	369,640	369,640	267,250
Investment Income	(4,509)	81,980	-	-	-
Fund Balance Appropriated	-	-	-	13,858	-
TOTAL	\$ 18,697,223	\$ 18,463,858	\$ 17,827,720	\$ 17,841,578	\$ 18,221,810

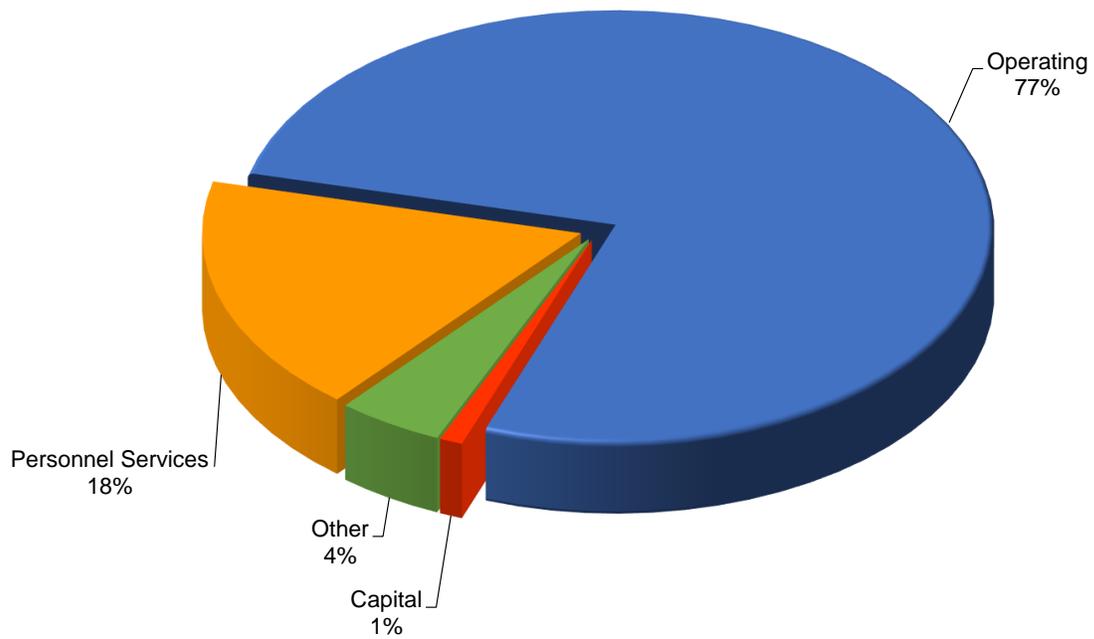
Expenditures and Other Uses

Broadband Administration	\$ 1,199,846	\$ 1,340,305	\$ 1,349,770	\$ 1,449,780	\$ 1,710,860
Broadband Operations	2,594,664	3,675,958	4,561,990	4,563,111	4,826,580
Broadband Headend Engineering	1,114,650	625,785	1,850,450	1,851,550	2,167,530
Broadband Programming	8,284,280	7,937,338	8,325,000	8,199,990	8,210,000
Technical Support Services	42,379	30,634	461,630	473,267	123,360
Unified Communications Center	105,316	84,766	131,470	156,470	145,720
Debt Service	5,245,159	3,333,012	912,860	912,860	803,210
Interfund Loan Repayment	234,545	234,545	234,550	234,550	234,550
TOTAL	\$ 18,820,839	\$ 17,262,343	\$ 17,827,720	\$ 17,841,578	\$ 18,221,810

Revenues / Sources



Expenditures / Uses



REVENUES, OTHER SOURCES, AND FUND BALANCE

BROADBAND

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
INTERGOVERNMENTAL	\$ 1,036	\$ -	\$ -	\$ -	\$ -
SALES/CHARGES FOR SERVICES					
Video Service Sales	6,591,824	6,211,600	5,960,000	5,960,000	5,940,000
Phone Services Sales	2,327,662	2,164,810	2,041,020	2,041,020	1,981,000
Internet Services Sales	6,760,555	7,463,770	7,850,000	7,850,000	8,500,000
Metronet Services Sales	1,256,327	1,173,139	1,173,220	1,173,220	1,109,720
AMI Infrastructure Charge	1,090,200	817,650	408,840	408,840	408,840
Installation/Equipment Charges	30,978	49,829	25,000	25,000	15,000
Subtotal	18,057,546	17,880,798	17,458,080	17,458,080	17,954,560
MISCELLANEOUS INCOME	643,150	501,080	369,640	369,640	267,250
INVESTMENT INCOME	(4,509)	81,980	-	-	-
FUND BALANCE APPROPRIATED					
Encumbrance Balance	-	-	-	13,858	-
Subtotal	-	-	-	13,858	-
Total	\$ 18,697,223	\$ 18,463,858	\$ 17,827,720	\$ 17,841,578	\$ 18,221,810

CHARGES FOR SALES AND SERVICE

Video Service Sales	The revenue represents video programming provided to residential and commercial customers.
Phone Service Sales	This revenue represents telephone and voice services provided to residential and commercial customers.
Internet Service Sales	This revenue represents internet services provided to residential and commercial customers.
Metronet Service Sales	This revenue represents charges for business access to fiber cable network.
Installation/Equipment Charges	This category represents charges for converter equipment and installation of system to residential and commercial customers.

MISCELLANEOUS INCOME

This category includes the proceeds from the disposal of old equipment and other miscellaneous items.

INVESTMENT INCOME

This represents the Broadband Fund's share of the interest earned on and the capital gains from the sale of the City's investments.

FUND BALANCE

Fund Balance Appropriated	This represents an appropriation of some portion of the fund balance as of the close of the preceding fiscal year to help finance the activities of the subsequent year.
Encumbrance Balance	This represents the amount of fund balance at the close of the preceding fiscal year for the financial commitments that are re-appropriated in the subsequent year's budget.

EXPENDITURE SUMMARY

BROADBAND

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Broadband Administration					
Personnel Services	\$ 513,930	\$ 555,201	\$ 556,700	\$ 556,700	\$ 542,470
Operating Expenses	685,916	785,104	793,070	893,080	1,168,390
Subtotal	1,199,846	1,340,305	1,349,770	1,449,780	1,710,860
Broadband Outside Plant					
Personnel Services	941,363	1,091,385	1,179,820	1,179,820	1,255,670
Operating Expenses	564,235	406,265	3,325,170	3,326,291	3,570,910
Recovered Costs	(220,000)	(304,375)	-	-	-
Capital Outlay	1,309,066	2,482,683	57,000	57,000	-
Subtotal	2,594,664	3,675,958	4,561,990	4,563,111	4,826,580
Broadband Headend Engineering					
Personnel Services	718,451	708,221	769,820	769,820	820,930
Operating Expenses	627,881	518,189	1,080,630	1,081,730	1,346,600
Recovered Costs	(355,522)	(600,625)	-	-	-
Capital Outlay	123,840	-	-	-	-
Subtotal	1,114,650	625,785	1,850,450	1,851,550	2,167,530
Broadband Programming					
Operating Expenses	8,284,280	7,937,338	8,325,000	8,199,990	8,210,000
Subtotal	8,284,280	7,937,338	8,325,000	8,199,990	8,210,000
Technical Support Services					
Personnel Services	929,742	1,085,062	1,133,370	1,133,370	1,339,940
Operating Expenses	1,276,540	1,223,891	2,477,000	2,468,615	2,731,690
Recovered Costs	(2,206,282)	(2,306,648)	(3,387,780)	(3,387,780)	(3,948,270)
Capital Outlay	42,379	28,329	239,040	259,062	-
Subtotal	42,379	30,634	461,630	473,267	123,360
Unified Communications Center					
Personnel Services	85,426	63,384	91,490	91,490	102,520
Operating Expenses	248,625	273,976	499,700	524,700	539,990
Recovered Costs	(228,735)	(252,594)	(459,720)	(459,720)	(496,790)
Subtotal	105,316	84,766	131,470	156,470	145,720

EXPENDITURE SUMMARY**BROADBAND**

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Other Expenditures					
Debt Service	\$ 5,245,159	\$ 3,333,012	\$ 912,860	\$ 912,860	\$ 803,210
Interfund Loan Repayment	<u>234,545</u>	<u>234,545</u>	<u>234,550</u>	<u>234,550</u>	<u>234,550</u>
Subtotal	<u>5,479,704</u>	<u>3,567,557</u>	<u>1,147,410</u>	<u>1,147,410</u>	<u>1,037,760</u>
Grand Total	<u>\$ 18,820,839</u>	<u>\$ 17,262,343</u>	<u>\$ 17,827,720</u>	<u>\$ 17,841,578</u>	<u>\$ 18,221,810</u>

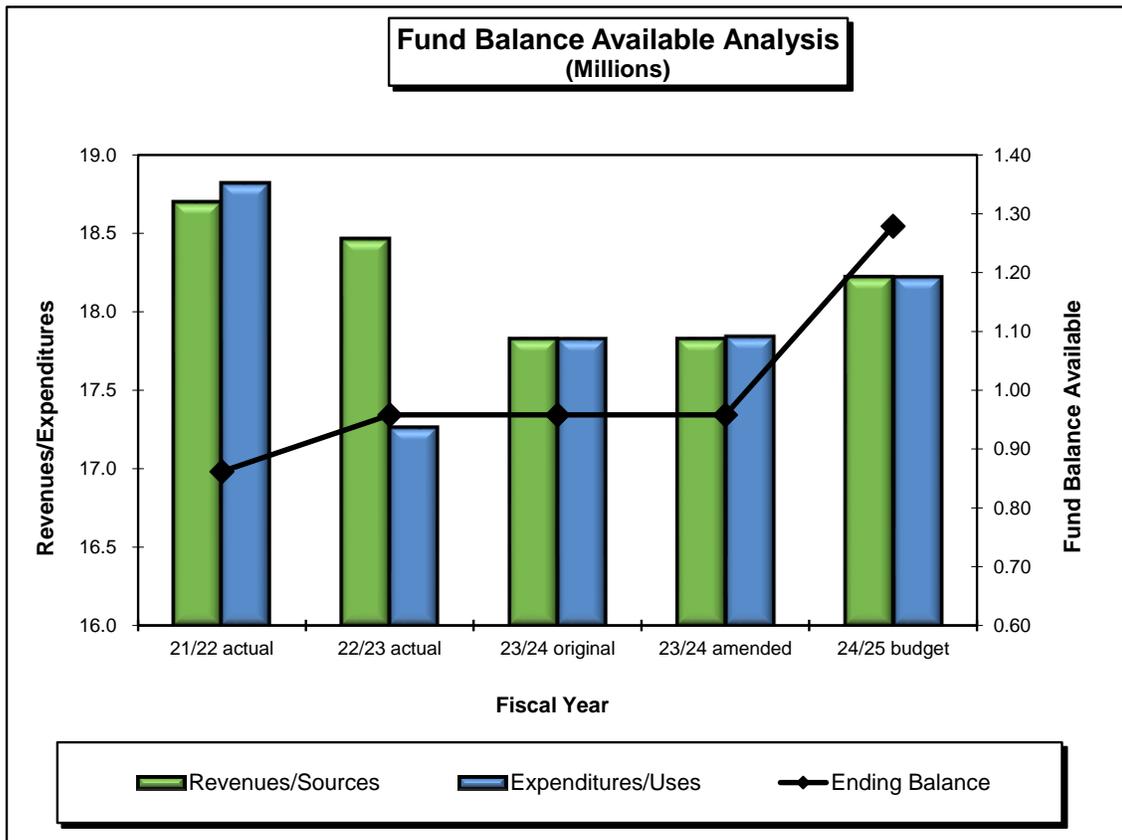
FUND BALANCE AVAILABLE

BROADBAND

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Revenues/Other Financing Sources (OFS)	\$18,697,223	\$18,463,858	\$17,827,720	\$17,827,720	\$ 18,221,810
Expenditures/Other Financing Uses (OFU)	<u>18,820,839</u>	<u>17,262,343</u>	<u>17,827,720</u>	<u>17,841,578</u>	<u>18,221,810</u>
Revenues/OFS Over (Under) Expenditures/OFU	<u>\$ (123,616)</u>	<u>\$ 1,201,515</u>	<u>\$ -</u>	<u>\$ (13,858)</u>	<u>\$ -</u>
Fund Balance Appropriated	<u>\$ 467,752</u>	<u>\$ 105,213</u>	<u>\$ -</u>	<u>\$ 13,858</u>	<u>\$ -</u>
Fund Balance - Beginning of Year	\$ 1,301,184	\$ 861,866	\$ 958,051	\$ 958,051	\$ 1,278,842 **
Increase (Decrease)	<u>(439,318)</u>	<u>96,185</u>	<u>-</u>	<u>-</u>	<u>-</u> *
Fund Balance - End of Year	<u><u>\$ 861,866</u></u>	<u><u>\$ 958,051</u></u>	<u><u>\$ 958,051</u></u>	<u><u>\$ 958,051</u></u>	<u><u>\$ 1,278,842</u></u>

*Excludes Encumbrances Reappropriated in the amount of \$ 13,858

**FY2025 Fund Balance - Beginning of Year is based on an estimated actual Fund Balance - End of Year for FY2024



EXPENDITURE SUMMARY:

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Personnel Services	\$ 3,188,912	\$ 3,503,253	\$ 3,731,200	\$ 3,731,200	\$ 4,061,530
Operating Expenses	11,687,477	11,144,763	16,500,570	16,494,406	17,567,580
Recovered Costs	(3,010,539)	(3,464,242)	(3,847,500)	(3,847,500)	(4,445,060)
Capital Outlay	<u>1,475,285</u>	<u>2,511,012</u>	<u>296,040</u>	<u>316,062</u>	<u>-</u>
TOTAL	<u>\$ 13,341,135</u>	<u>\$ 13,694,786</u>	<u>\$ 16,680,310</u>	<u>\$ 16,694,168</u>	<u>\$ 17,184,050</u>

PERSONNEL SUMMARY

BROADBAND

Class Title	Salary Range	2022-23 Authorized	2023-24 Authorized	2024-25 Authorized
Broadband Administration (6301)				
Broadband Sales Executive	24	1	1	1
Greenlight Marketing & Communications Coordinator	19	1	1	1
Residential Sales Manager	19	1	1	0
Broadband Operations (6302)				
Operations Manager	25	1	1	1
OSP Engineer	24	1	1	1
Operations Supervisor	23	1	1	1
OSP Splicing Supervisor	23	0	1	1
OSP Cable Supervisor	23	1	0	0
Field Engineer	20	1	1	1
Engineering Records Database Supervisor	19	1	1	1
Fiber Optic Field Technician I-IV	16-19	6	6	6
Broadband Inside Plant (6303)				
Headend Engineering Manager	25	1	1	1
Systems Engineer	24	1	1	1
Application Supervisor	24	1	1	1
Network Analyst	23	1	1	1
Network Technician	20	1	1	1
Technical Support Services (6306)				
General Manager - Greenlight	28	1	1	1
Geographic Information Services Manager*	24	0	0	1
Infrastructure Supervisor	24	1	1	1
Network and Security Engineer	24	1	1	1
Network Analyst	23	1	1	1
Infrastructure Administrator	23	1	1	1
Geographic Information Services Analyst*	22	0	0	1
Business Systems Analyst	21	2	2	2
Help Desk Technician	18	1	1	1
Systems Technician	18	1	1	1
Unified Communications Center (6307)				
Greenlight Community & Engagement Manager	24	1	1	1
Unified Command Center Supervisor	20	1	1	1
Technical Service Representative I-III	16-18	10	10	11
Full-time		41	41	43

*Geographic Information Services Manager and Analyst - Transferred from General Fund in FY25

Redistribution Notes:

Position Title:	From:	To:	Percent:
Operations Manager	Broadband Operations 6302	Electric Administration 6001	40%
OSP Cable Supervisor	Broadband Operations 6302	Electric Distribution 6005	90%
Fiber Optic Field Technician IV	Broadband Operations 6302	Electric Distribution 6005	90%
General Manager - Greenlight	Technical Support Services 6306	Broadband Administration 6301	50%
Unified Communications Center (14)	Unified Communications Center 6307	System Control and Comm 6003	58%
		Gas Distribution 6502	29%
		Water Distribution 7003	5%
Enterprise Services Director	Electric Administration 6001	Broadband Administration 6301	40%
Administrative Assistant	Electric Administration 6001	Broadband Operations 6302	5%
Utility Locators (4)	Utility Locators 6503	Broadband Operations 6302	10%

BROADBAND ADMINISTRATION

DESCRIPTION OF SERVICES:

Broadband Administration is responsible for sales, marketing and management, and oversight of all Greenlight operations.

PROGRAM GOALS AND INITIATIVES:

- Monitor and manage all areas of Greenlight operations
- Develop new lines of revenue
- Develop new applications and services to enhance community utilization of the network
- Market Greenlight services
- Conduct commercial and residential sales
- Monitor contracts with strategic partners for service delivery

EXPENDITURE SUMMARY:

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Personnel Services	\$ 513,930	\$ 555,201	\$ 556,700	\$ 556,700	\$ 542,470
Operating Expenses	<u>685,916</u>	<u>785,104</u>	<u>793,070</u>	<u>893,080</u>	<u>1,168,390</u>
TOTAL	<u>\$ 1,199,846</u>	<u>\$ 1,340,305</u>	<u>\$ 1,349,770</u>	<u>\$ 1,449,780</u>	<u>\$ 1,710,860</u>

PERFORMANCE INDICATORS:

Department Goal(s)	Outputs	2022-23 Actual	2023-24 Estimated	2024-25 Goal
1,2,3	Residential Growth	395	550	550
1,2,3,5	Commercial Growth	55	50	50
1,2,3	Total Members	12,350	12,950	13,600

BROADBAND OPERATIONS

DESCRIPTION OF SERVICES:

Broadband Operations is responsible for managing and maintaining the fiber optic infrastructure.

PROGRAM GOALS AND INITIATIVES:

- Engineer, design, and manage construction of expansions to community-wide broadband network
- Maintain fiber optic infrastructure and associated records
- Provide commercial and residential installations services
- Provide commercial and residential on site trouble shooting and technical support services
- Monitor and manage inventory of materials related to construction and installation processes
- Monitor contracts with strategic outside plant partners for service delivery
- Review, field trial, and approve new OSP plant materials that reduce material expenditures
- Develop new work process flow for all intergovernmental project requests to improve tracking and add redundancy for all work processes needed to complete a project

EXPENDITURE SUMMARY:

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Personnel Services	\$ 941,363	\$ 1,091,385	\$ 1,179,820	\$ 1,179,820	\$ 1,255,670
Operating Expenses	564,235	406,265	3,325,170	3,326,291	3,570,910
Recovered Costs	(220,000)	(304,375)	-	-	-
Capital Outlay	<u>1,309,066</u>	<u>2,482,683</u>	<u>57,000</u>	<u>57,000</u>	<u>-</u>
TOTAL	<u>\$ 2,594,664</u>	<u>\$ 3,675,958</u>	<u>\$ 4,561,990</u>	<u>\$ 4,563,111</u>	<u>\$ 4,826,580</u>

PERFORMANCE INDICATORS:

Department Goal(s)	Outputs	2022-23 Actual	2023-24 Estimated	2024-25 Goal
1,2,3,4	Passings Added	868	800	600
1,2,3,4	Installations Completed	1,661	1,965	1,800

BROADBAND HEADEND ENGINEERING

DESCRIPTION OF SERVICES:

Broadband Headend Engineering is responsible for monitoring, managing, and maintaining the Greenlight headend facilities and associated equipment and providing technical support to Greenlight customers.

PROGRAM GOALS AND INITIATIVES:

- Monitor, manage, maintain, and enhance the Greenlight data network
- Monitor, manage, maintain, and enhance the Greenlight video network
- Monitor, manage, maintain, and enhance the Greenlight voice network
- Monitor, manage, and maintain headend facilities
- Provide direct technical support to commercial and residential Greenlight members
- Monitor contracts with strategic outside plant partners for service delivery

EXPENDITURE SUMMARY:

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Personnel Services	\$ 718,451	\$ 708,221	\$ 769,820	\$ 769,820	\$ 820,930
Operating Expenses	627,881	518,189	1,080,630	1,081,730	1,346,600
Recovered Costs	(355,522)	(600,625)	-	-	-
Capital Outlay	123,840	-	-	-	-
TOTAL	\$ 1,114,650	\$ 625,785	\$ 1,850,450	\$ 1,851,550	\$ 2,167,530

PERFORMANCE INDICATORS:

Department Goal(s)	Outputs	2022-23 Actual	2023-24 Estimated	2024-25 Goal
4	Core Data Infrastructure Availability (%)	99.937	99.998	99.999
4	Core Video Infrastructure Availability (%)	99.983	99.998	99.999

BROADBAND PROGRAMMING

DESCRIPTION OF SERVICES:

Broadband Programming is responsible for providing universal access to broadband services throughout the City of Wilson.

PROGRAM GOALS AND INITIATIVES:

- Provide high-speed internet access services
- Provide high-quality video programming services
- Monitor contracts with strategic partners for service delivery

EXPENDITURE SUMMARY:

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Operating Expenses	<u>\$ 8,284,280</u>	<u>\$ 7,937,338</u>	<u>\$ 8,325,000</u>	<u>\$ 8,199,990</u>	<u>\$ 8,210,000</u>
TOTAL	<u><u>\$ 8,284,280</u></u>	<u><u>\$ 7,937,338</u></u>	<u><u>\$ 8,325,000</u></u>	<u><u>\$ 8,199,990</u></u>	<u><u>\$ 8,210,000</u></u>

TECHNICAL SUPPORT SERVICES

DESCRIPTION OF SERVICES:

Technical Support Services provides computer, network, and telephone services to all City departments. The division operates the City computer center and enterprise network, and is responsible for the installation, maintenance, and repair of personal computers and technical related equipment. Technical Support provides mainframe applications and communication services that relate to the City's telephone system and directly support our citizens via web-based applications.

PROGRAM GOALS AND INITIATIVES:

- Provide citizens with the ability to do business with the City via internet
- Provide a secure data and voice network throughout the City
- Support all computer hardware and software

EXPENDITURE SUMMARY:

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Personnel Services	\$ 929,742	\$ 1,085,062	\$ 1,133,370	\$ 1,133,370	\$ 1,339,940
Operating Expenses	1,276,540	1,223,891	2,477,000	2,468,615	2,731,690
Recovered Costs	(2,206,282)	(2,306,648)	(3,387,780)	(3,387,780)	(3,948,270)
Capital Outlay	42,379	28,329	239,040	259,062	-
TOTAL	\$ 42,379	\$ 30,634	\$ 461,630	\$ 473,267	\$ 123,360

PERFORMANCE INDICATORS:

Department Goal(s)	Outputs	2022-23 Actual	2023-24 Estimated	2024-25 Goal
4	Enterprise Network Availability (%)	99.989	99.998	99.999
4	Security Threats Mitigated	30	25	20
4	Internal City Helpdesk Tickets Completed	4,916	5,000	5,000

UNIFIED COMMUNICATIONS CENTER

DESCRIPTION OF SERVICES:

Unified Communications Center is responsible for answering incoming calls for the City's Electric, Gas, Water, and Broadband Operations. These calls include requests for technical support, which may be handled over the phone. Some calls will require dispatch of a service representative to a customer's home or business.

PROGRAM GOALS AND INITIATIVES:

- Operate 24/7 call center to receive and facilitate resolution of customer requests relative to Electric, Gas, Water, Broadband and Public Service systems
- Monitor Electric, Gas, Water, and Broadband systems
- Provide technical support services for Greenlight members
- Manage dispatch and work order process to support resolution of customer requests

EXPENDITURE SUMMARY:

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Personnel Services	\$ 85,426	\$ 63,384	\$ 91,490	\$ 91,490	\$ 102,520
Operating Expenses	248,625	273,976	499,700	524,700	539,990
Recovered Costs	<u>(228,735)</u>	<u>(252,594)</u>	<u>(459,720)</u>	<u>(459,720)</u>	<u>(496,790)</u>
TOTAL	<u>\$ 105,316</u>	<u>\$ 84,766</u>	<u>\$ 131,470</u>	<u>\$ 156,470</u>	<u>\$ 145,720</u>

PERFORMANCE INDICATORS:

Department Goal(s)	Outputs	2022-23 Actual	2023-24 Estimated	2024-25 Goal
1,2,3	Average Monthly Churn Rate	0.85%	0.90%	1%
1,2,3	Calls Received	71,311	74,000	70,000
1,2,3	% Calls Answered	90%	90%	95%

DEBT SERVICE

DESCRIPTION OF SERVICES:

Broadband Debt Service is responsible for certificates of participation principal and interest and installment-purchase financing principal and interest.

PROGRAM GOALS AND INITIATIVES:

- Provide financing and subsequent repayment of obligations incurred for Broadband Fund purposes
- Meet current debt obligations in a timely manner
- Meet all legal requirements applicable to local government financing
- Comply with all Internal Revenue Service rules and regulations pertaining to tax-exempt debt

EXPENDITURE SUMMARY:

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Operating Expenses	\$ 5,245,159	\$ 3,333,012	\$ 912,860	\$ 912,860	\$ 803,210
TOTAL	\$ 5,245,159	\$ 3,333,012	\$ 912,860	\$ 912,860	\$ 803,210

PERFORMANCE INDICATORS:

Department Goal(s)	Outputs	2022-23 Actual	2023-24	2024-25 Goal
N/A	Timely servicing of debt obligation	100%	100%	100%
N/A	Compliance to all regulatory guidelines and covenants	100%	100%	100%

Stormwater Management Fund

The Stormwater Management Fund ensures compliance with the Neuse stormwater regulations for nitrogen control, the watershed water supply protection regulations, and the upcoming NPDES Phase II regulations mandated by the USEPA; initiates a Local Erosion and Sediment Control Program; manages and oversees drainage channel cleaning initiatives set by the City Council; oversees and manages the stormwater utility fee program; manages and oversees drainage studies and sets direction for future stormwater management projects; promotes the principles of maintaining a viable, clean, and safe stormwater system to help provide a healthy drinking water supply for our community; and promotes ongoing public information and education campaigns.

STORMWATER MANAGEMENT FUND

COUNCIL GOALS

Building a Better Wilson 1	Economic Development 2	Infrastructure 3	Homes and Neighborhoods 4	Downtown 5	Recreation and Parks 6	Community Involvement 7
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Department Goals and Initiatives	Link to Council Goals
1. Work diligently to ensure compliance with the Neuse River regulations, including all reporting requirements to the state and the Watershed Water Supply Protection	3
2. Continue to prepare for upcoming NPDES II regulations	3
3. Initiate studies to address funding, capital projects, and minor projects to address stormwater issues in a more proactive way and plan to expand the studies in future years to address nuisance flooding	3
4. Continue to expand a systematic program to keep the three major drainage basins (Hominy Swamp, Contentnea Creek, and Toisnot Swamp) relatively free of debris and trash	3
5. Dedicate a vacuum truck and one crew to clean the storm sewer system, which is divided into ten grids, and an additional crew to perform special projects relating to drainage improvements and water quality improvements	3
6. Continue an extensive education campaign, which will include school programs and the distribution of brochures and flyers to the public and holding workshops for developers and contractors working in Wilson	3,7
7. Continue with our stormwater BMP maintenance program to monitor and ensure compliance in new developments	3,4
8. Initiate an Erosion and Sediment Control Program to monitor and control the erosion from work sites within the City of Wilson to help keep the waterways clean of sediment and pollutants and to keep the storm drainage flowing properly by keeping our storm drainage free of sediment	3,4

REVENUE AND EXPENDITURE SUMMARY

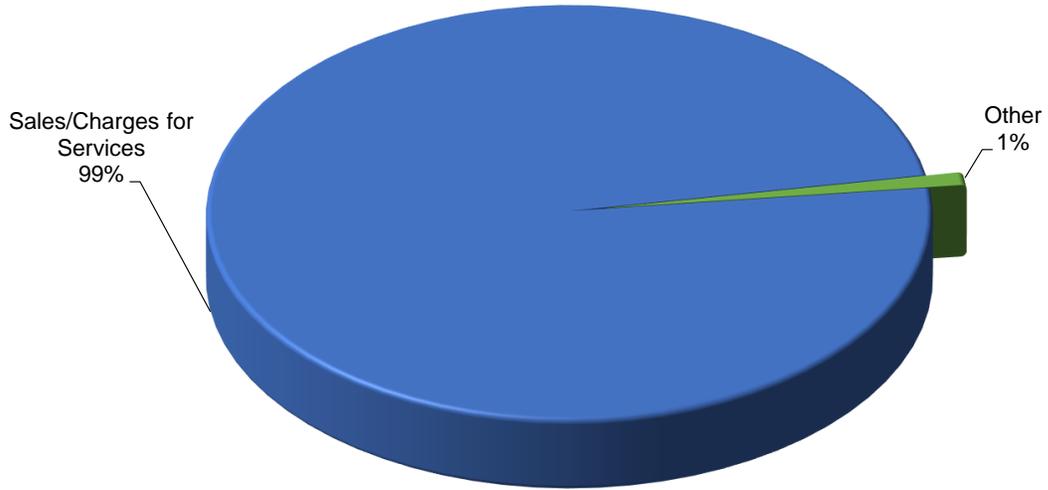
STORMWATER MANAGEMENT

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
<i>Revenues, Other Sources, and Fund Balance</i>					
Intergovernmental	\$ 28,326	\$ 63,492	\$ -	\$ 400,000	\$ -
Sales/Charges for Service	5,325,340	5,331,674	5,355,000	5,355,000	5,389,240
Miscellaneous Income	38,652	36,179	12,380	12,380	10,000
Investment Income	(32,542)	208,902	-	-	-
Interfund Loan Repayment	963	4,649	2,700	2,700	760
Interfund Transfers In	-	84,884	-	-	-
Proceeds from Installment Contracts	-	224,600	-	-	-
Fund Balance Appropriated	-	-	-	1,375,688	-
TOTAL	<u>\$ 5,360,739</u>	<u>\$ 5,954,380</u>	<u>\$ 5,370,080</u>	<u>\$ 7,145,768</u>	<u>\$ 5,400,000</u>

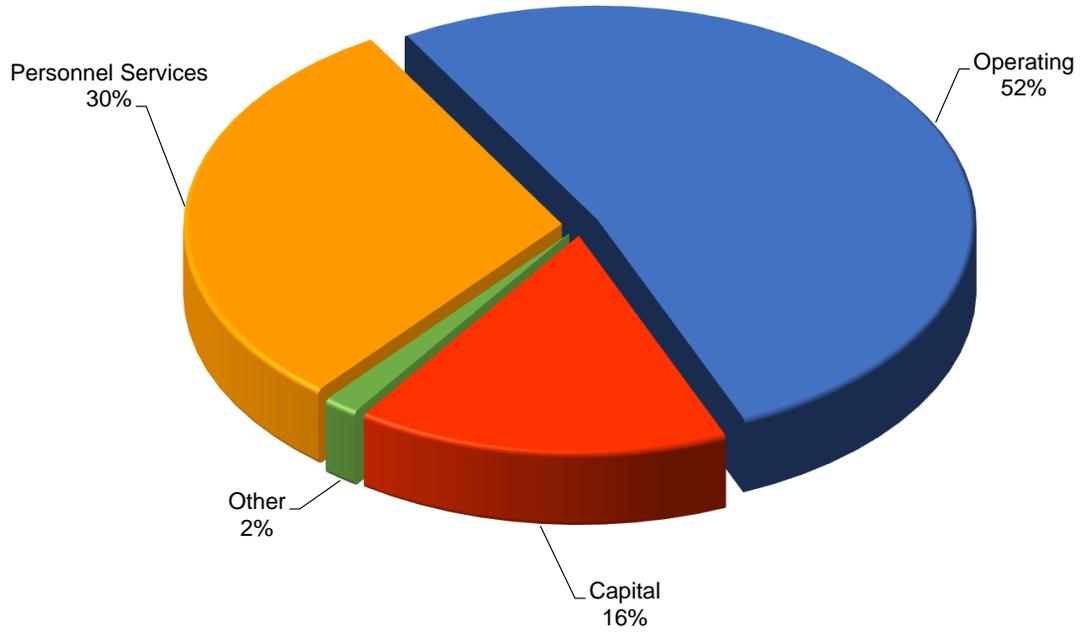
Expenditures and Other Uses

Stormwater Management	\$ 3,336,332	\$ 4,171,865	\$ 4,938,480	\$ 5,318,958	\$ 5,321,170
Debt Service	-	6,938	80,270	80,270	78,830
Contingency	-	-	258,330	258,330	-
Interfund Transfers Out	715,000	-	93,000	1,488,210	-
TOTAL	<u>\$ 4,051,332</u>	<u>\$ 4,178,803</u>	<u>\$ 5,370,080</u>	<u>\$ 7,145,768</u>	<u>\$ 5,400,000</u>

Revenues / Sources



Expenditures / Uses



REVENUES, OTHER SOURCES, AND FUND BALANCE
STORMWATER MANAGEMENT

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
INTERGOVERNMENTAL	\$ 28,326	\$ 63,492	\$ -	\$ 400,000	\$ -
SALES/CHARGES FOR SERVICES					
Stormwater Management Fee	5,289,438	5,284,232	5,325,000	5,325,000	5,360,000
Erosion Control Permits/Fees	35,902	47,442	30,000	30,000	29,240
Subtotal	5,325,340	5,331,674	5,355,000	5,355,000	5,389,240
MISCELLANEOUS INCOME	38,652	36,179	12,380	12,380	10,000
INVESTMENT INCOME	(32,542)	208,902	-	-	-
INTERFUND LOAN REPAYMENT	963	4,649	2,700	2,700	760
INTERFUND TRANSFERS IN	-	84,884	-	-	-
PROCEEDS FROM INSTALLMENT CONTRACTS	-	224,600	-	-	-
FUND BALANCE APPROPRIATED					
Fund Balance Appropriated (Unassigned)	-	-	-	558,210	-
Encumbrance Balance	-	-	-	817,478	-
Subtotal	-	-	-	1,375,688	-
Total	\$ 5,360,739	\$ 5,954,380	\$ 5,370,080	\$ 7,145,768	\$ 5,400,000

CHARGES FOR SALES AND SERVICE

Stormwater Fee
This represents a fee assessed to residential and business properties. The fee is based on an equivalent residential unit (ERU) impervious surface.

Erosion Control Permits/Fees
These fees support the planning, coordination, and development of sedimentation control programs. The sedimentation of streams, lakes, and other waters constitutes a major pollution problem. Sedimentation occurs from the erosion or depositing of soil and other materials into the waters, principally from construction sites and road maintenance. Control of erosion and sedimentation is regarded as vital to the public and expenditures of funds for erosion and sedimentation control programs shall be deemed for a public purpose.

MISCELLANEOUS INCOME

This category includes the Stormwater inspection fees and other miscellaneous items.

INVESTMENT INCOME

This represents the Stormwater Management Fund's share of the interest earned on and the capital gains from the sale of the City's investments.

INTERFUND LOAN REPAYMENT

This revenue represents interest received from interfund loans.

PROCEEDS FROM INSTALLMENT CONTRACTS

This represents the amount recognized as a financial resource associated with an asset acquired through a revenue bond or lease - purchase type of arrangement.

FUND BALANCE

Fund Balance Appropriated
This represents an appropriation of some portion of the fund balance as of the close of the preceding fiscal year to help finance the activities of the subsequent year.

Encumbrance Balance
This represents the amount of fund balance at the close of the preceding fiscal year for the financial commitments that are re-appropriated in the subsequent year's budget.

EXPENDITURE SUMMARY**STORMWATER MANAGEMENT**

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Stormwater Management					
Personnel Services	\$ 1,029,540	\$ 1,324,638	\$ 1,518,900	\$ 1,518,900	\$ 1,623,040
Operating Expenses	1,666,484	1,763,327	3,152,130	3,141,150	2,844,130
Capital Outlay	640,308	1,083,900	267,450	658,908	854,000
Subtotal	3,336,332	4,171,865	4,938,480	5,318,958	5,321,170
Other Expenditures					
Debt Service	\$ -	\$ 6,938	\$ 80,270	\$ 80,270	\$ 78,830
Contingency	-	-	258,330	258,330	-
Transfer to Reserve	-	-	93,000	-	-
Transfer to Rebuilding American Infrastructure with Sustainability and Equity (RAISE) Grant Program - Hominy Creek	-	-	-	250,000	-
Transfer to Rollingwood Storm Drain Relocation Capital Project Fund	315,000	-	-	-	-
Transfer to Sandy Creek Culvert Replacement Capital Project Fund	400,000	-	-	-	-
Transfer to Stormwater Stadium Infrastructure Capital Project Fund	-	-	-	1,238,210	-
Subtotal	715,000	6,938	431,600	1,826,810	78,830
Grand Total	\$ 4,051,332	\$ 4,178,803	\$ 5,370,080	\$ 7,145,768	\$ 5,400,000

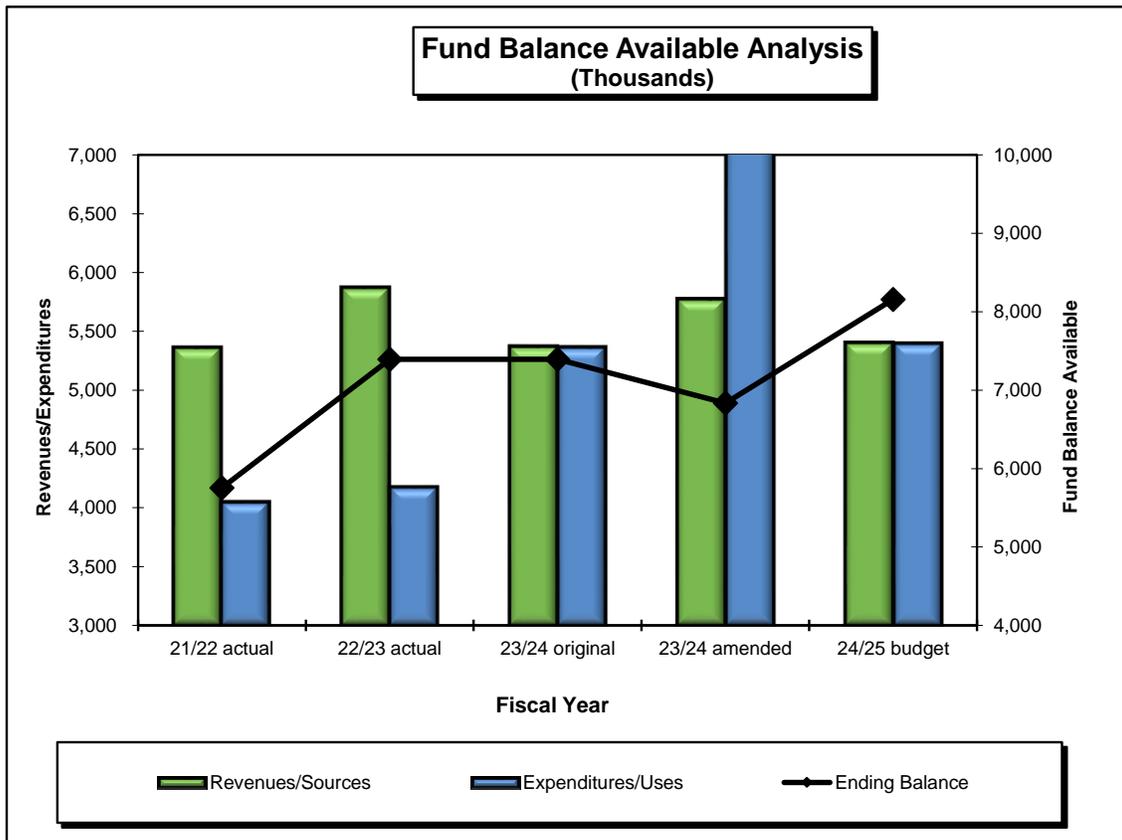
FUND BALANCE AVAILABLE

STORMWATER MANAGEMENT

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Revenues/Other Financing Sources (OFS)	\$ 5,360,739	\$ 5,869,496	\$ 5,370,080	\$ 5,770,080	\$ 5,400,000
Expenditures/Other Financing Uses (OFU)	<u>4,051,332</u>	<u>4,178,803</u>	<u>5,370,080</u>	<u>7,145,768</u>	<u>5,400,000</u>
Revenues/OFS Over (Under) Expenditures/OFU	<u>\$ 1,309,407</u>	<u>\$ 1,690,693</u>	<u>\$ -</u>	<u>\$ (1,375,688)</u>	<u>\$ -</u>
Fund Balance Appropriated	<u>\$ 1,740,170</u>	<u>\$ 580,638</u>	<u>\$ -</u>	<u>\$ 1,375,688</u>	<u>\$ -</u>
Fund Balance - Beginning of Year	\$ 5,323,426	\$ 5,755,119	\$ 7,393,204	\$ 7,393,204	\$ 8,156,892 **
Increase (Decrease)	<u>431,693</u>	<u>1,638,085</u>	<u>-</u>	<u>(558,210) *</u>	<u>-</u>
Fund Balance - End of Year	<u><u>\$ 5,755,119</u></u>	<u><u>\$ 7,393,204</u></u>	<u><u>\$ 7,393,204</u></u>	<u><u>\$ 6,834,994</u></u>	<u><u>\$ 8,156,892</u></u>

*Excludes Encumbrances Reappropriated in the amount of \$ 817,478

**FY2025 Fund Balance - Beginning of Year is based on an estimated actual Fund Balance - End of Year for FY2024



EXPENDITURE SUMMARY:

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Personnel Services	\$ 1,029,540	\$ 1,324,638	\$ 1,518,900	\$ 1,518,900	\$ 1,623,040
Operating Expenses	1,666,484	1,763,327	3,152,130	3,141,150	2,844,130
Capital Outlay	<u>640,308</u>	<u>1,083,900</u>	<u>267,450</u>	<u>658,908</u>	<u>854,000</u>
TOTAL	<u>\$ 3,336,332</u>	<u>\$ 4,171,865</u>	<u>\$ 4,938,480</u>	<u>\$ 5,318,958</u>	<u>\$ 5,321,170</u>

PERSONNEL SUMMARY

STORMWATER MANAGEMENT

Class Title	Salary Range	2022-23 Authorized	2023-24 Authorized	2024-25 Authorized
Stormwater Management (7606)*				
Assistant Director of Stormwater, Public Works, & Engineering	26	0	0	1
Compliance Coordinator	22	1	1	1
Civil Engineer I-III	22,23,25	0	1	1
Engineering Services Coordinator	20	1	1	1
Stormwater Superintendent	19	1	1	1
Erosion Control Specialist	18	1	0	0
GIS Technician I-II	18-19	1	1	1
Compliance Specialist	16	1	1	1
Crew Leader	14	1	1	1
Equipment Operator I-II	10-11	2	2	2
Stormwater Technician I-IV	7-13	5	5	5
Full-time		14	14	15

Redistribution Notes:

Position Title:	From:	To:	Percent:
Director of Public Works	Public Works Administration 5001	Stormwater Management 7606	20%
Assistant Director of Public Works	Public Works Administration 5001	Stormwater Management 7606	10%
Engineering Manager	Engineering 5004	Stormwater Management 7606	35%
Traffic Technician (5)	Parking and Traffic 5008	Stormwater Management 7606	15%
Project Manager - Infrastructure	Water Resources Administration 7001	Stormwater Management 7606	30%
Water Infrastructure Division Manager	Wastewater Collection 7005	Stormwater Management 7606	35%
Administrative Technician	Wastewater Collection 7005	Stormwater Management 7606	35%
Assistant Director of Public Works, Engineering, & Stormwater	Stormwater Management 7606	Engineering 5004 Water Resources Administration 7001	35% 15%

* Note: Stormwater Compliance (5006) moved to Stormwater Management Fund (7606) effective July 1, 2021.

CAPITAL OUTLAY

STORMWATER MANAGEMENT

Item	New/ Replacement	2024-25 Budget
Stormwater Management (7606)		
Toisnot Reservoir Forebay	R	825,000
(1) Utility Truck	R	29,000
Total		854,000

Impact of Capital Outlay on Operating Budget: None

Note: Any direct impact on the operating budget from capital items identified for replacement or new purchase in FY 2025 will result from a reduction to the maintenance and/or repair costs previously experienced on the older items. This amount of reduction varies and for this reason is not extrapolated and built into the operating budget.

STORMWATER MANAGEMENT

DESCRIPTION OF SERVICES:

Stormwater Management is responsible for stormwater regulatory compliance, erosion and sediment control program, water quality BMP inspections, illegal discharge prevention programs, and drainage problem identification and prioritization.

PROGRAM GOALS AND INITIATIVES:

- Manage the quantity and quality of stormwater runoff to enhance the environment and water quality in the Neuse River Basin
- Manage the cleaning, repair, and restoration of enclosed and open drainage channels to improve water quality on public right-of-way and private property
- Continue a state delegated Local Erosion and Sediment Control Program
- Oversee and manage the use of stormwater funds to achieve maximum benefits and efficiency
- Administer the stormwater fee allocation to improve stormwater management
- Provide public information and conduct workshops to educate the public about stormwater management
- Detect and eliminate illegal discharge to the stormwater system
- Locate sites for installing best management practices in existing developed areas
- Install stormwater retrofits and new measures where possible to help reduce the impact of stormwater runoff to city streams

EXPENDITURE SUMMARY:

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Personnel Services	\$ 1,029,540	\$ 1,324,638	\$ 1,518,900	\$ 1,518,900	\$ 1,623,040
Operating Expenses	1,666,484	1,763,327	3,152,130	3,141,150	2,844,130
Capital Outlay	<u>640,308</u>	<u>1,083,900</u>	<u>267,450</u>	<u>658,908</u>	<u>854,000</u>
TOTAL	<u>\$ 3,336,332</u>	<u>\$ 4,171,865</u>	<u>\$ 4,938,480</u>	<u>\$ 5,318,958</u>	<u>\$ 5,321,170</u>

PERFORMANCE INDICATORS:

Department Goal(s)	Outputs	2022-23 Actual	2023-24 Estimated	2024-25 Goal
1,2,3,4,5	Miles of stormwater pipe maintained	131	131	132
1,2,3,4,5	Catch basins cleaned - actual City Basins/Inlets	7,948	8,000	10,000
1,2,3,4,5	Storm drain piping cleaned (miles) 10%/year	12	13	15
1,7,9,11,12,13	Water Quality BMPs inspected	106	116	120
1,6,7,11,12,13	Public Education Projects/Programs	15	15	17

Community Development

Provide community development services within a framework of public excellence and efficient service delivery; promote conservation of man-made resources through housing rehabilitation efforts; foster economic, neighborhood, and community revitalization efforts within several inner-city areas; effectively address housing problems and eliminate urban blight; and seek funding to accomplish these purposes.

COMMUNITY DEVELOPMENT

COUNCIL GOALS

Building a Better Wilson 1	Economic Development 2	Infrastructure 3	Homes and Neighborhoods 4	Downtown 5	Recreation and Parks 6	Community Involvement 7
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Department Goals and Initiatives	Link to Council Goals
1. Support compatible development that enhances neighborhoods and preserves their integrity and character	1,3,4,6,7
2. Continue to support our Community Development activities and other creative strategies to help homebuyers acquire affordable, owner-occupied housing that is consistent with existing neighborhood character	1,3,4,7
3. Support owner-occupied residential housing in established neighborhoods that raise the overall quality of life and neighborhood	1,4,7
4. Seek to reduce dilapidated and abandoned housing by encouraging improvements and re-use or demolition	1,4,7
5. Support neighborhood infrastructure and aesthetic improvements to help stabilize property values	1,3,4,6,7

REVENUE AND EXPENDITURE SUMMARY

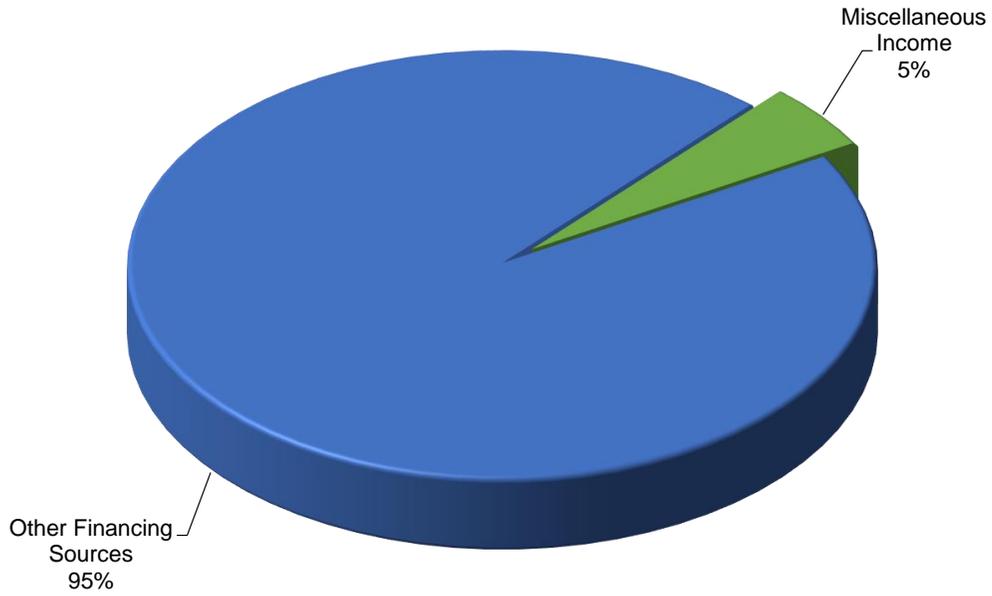
COMMUNITY DEVELOPMENT

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
<i>Revenues, Other Sources, and Fund Balance</i>					
Miscellaneous Income	\$ 2,670	\$ 1,512	\$ 6,500	\$ 6,500	\$ 6,500
Investment Income	6,555	(1,501)	-	-	-
Interfund Transfers	-	124,040	123,720	123,720	123,720
Fund Balance Appropriated	-	-	-	27,225	-
TOTAL	\$ 9,225	\$ 124,051	\$ 130,220	\$ 157,445	\$ 130,220

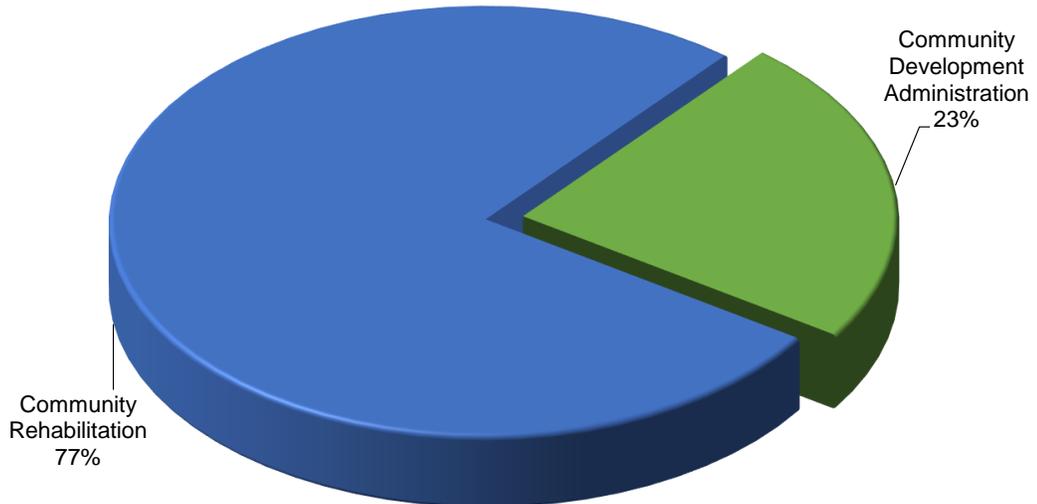
Expenditures and Other Uses

Community Development Administration	\$ 22,937	\$ 34,163	\$ 30,220	\$ 30,220	\$ 30,220
Community Rehabilitation	33,677	18,442	100,000	110,625	100,000
Interfund Transfers	-	-	-	16,600	-
TOTAL	\$ 56,614	\$ 52,605	\$ 130,220	\$ 157,445	\$ 130,220

Revenues / Sources



Expenditures / Uses



REVENUES, OTHER SOURCES, AND FUND BALANCE

COMMUNITY DEVELOPMENT

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
MISCELLANEOUS INCOME					
Loan Payments and Related Interest	\$ 9,229	\$ 2,588	\$ 6,500	\$ 6,500	\$ 6,500
Other	<u>(6,559)</u>	<u>(1,076)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal	2,670	1,512	6,500	6,500	6,500
INVESTMENT INCOME	6,555	(1,501)	-	-	-
INTERFUND TRANSFERS IN					
Transfer from General Fund	<u>-</u>	<u>124,040</u>	<u>123,720</u>	<u>123,720</u>	<u>123,720</u>
Subtotal	-	124,040	123,720	123,720	123,720
FUND BALANCE APPROPRIATED					
Encumbrance Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>27,225</u>	<u>-</u>
Sub-Total	-	-	-	27,225	-
Total	<u>\$ 9,225</u>	<u>\$ 124,051</u>	<u>\$ 130,220</u>	<u>\$ 157,445</u>	<u>\$ 130,220</u>

MISCELLANEOUS INCOME

Loan Repayments and Related
Interest

This revenue consists of the receipt of principal and interest payments under various loan payments administered by the City. These funds become income to the City when repaid by debtors and must be used for additional community development activities.

INVESTMENT INCOME

This represents the Community Development Fund's share of the interest earned and the capital gains from the sale of the City's investments.

INTERFUND TRANSFERS

This category reflects financing sources distributed to the Community Development Fund from other funds.

FUND BALANCE

Fund Balance Appropriated

This represents an appropriation of some portion of the fund balance as of the close of the preceding fiscal year to help finance the activities of the subsequent year.

Encumbrance Balance

This represents the amount of fund balance at the close of the preceding fiscal year for the financial commitments that are re-appropriated in the subsequent year's budget.

EXPENDITURE SUMMARY**COMMUNITY DEVELOPMENT**

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Community Development Administration					
Operating Expenses	<u>\$ 22,937</u>	<u>\$ 34,163</u>	<u>\$ 30,220</u>	<u>\$ 30,220</u>	<u>\$ 30,220</u>
Subtotal	<u>22,937</u>	<u>34,163</u>	<u>30,220</u>	<u>30,220</u>	<u>30,220</u>
Community Rehabilitation					
Operating Expenses	<u>\$ 33,677</u>	<u>\$ 18,442</u>	<u>\$ 100,000</u>	<u>\$ 110,625</u>	<u>\$ 100,000</u>
Subtotal	<u>33,677</u>	<u>18,442</u>	<u>100,000</u>	<u>110,625</u>	<u>100,000</u>
Other Expenditures					
Transfer to Grant Project Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,600</u>	<u>-</u>
Grand Total	<u>\$ 56,614</u>	<u>\$ 52,605</u>	<u>\$ 130,220</u>	<u>\$ 157,445</u>	<u>\$ 130,220</u>

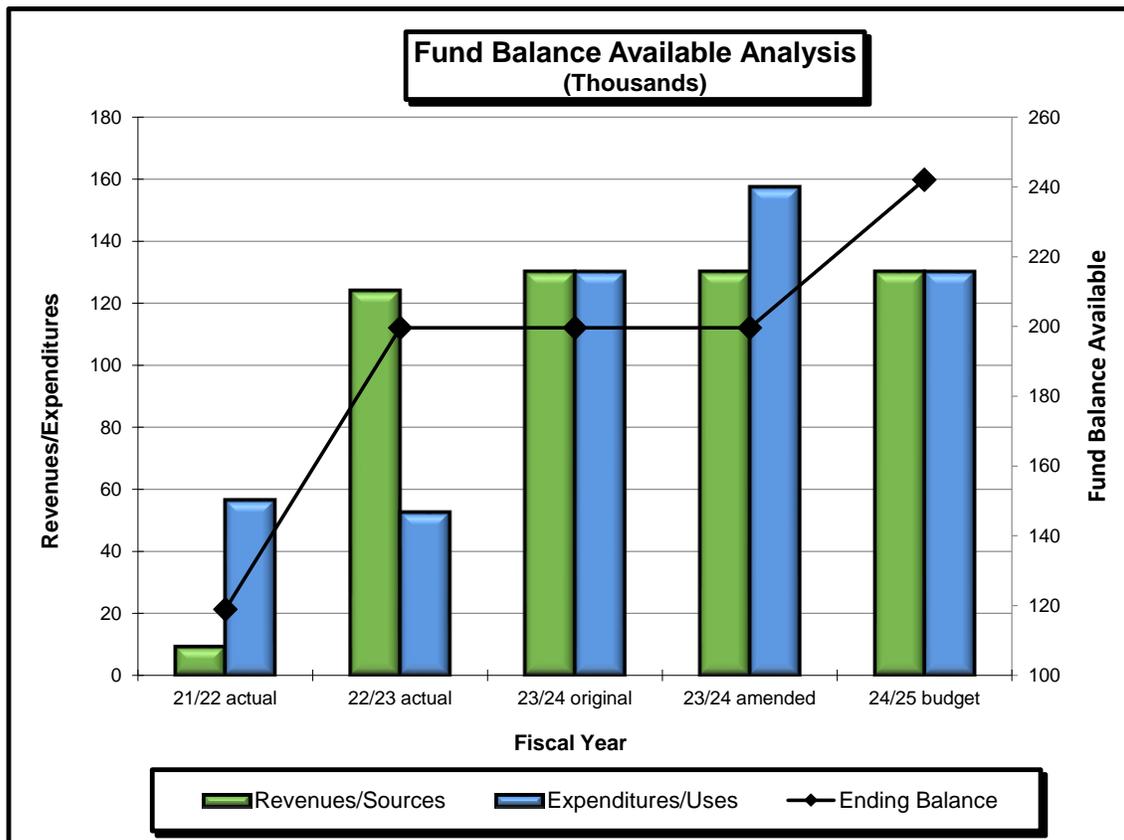
FUND BALANCE AVAILABLE

COMMUNITY DEVELOPMENT

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Revenues/Other Financing Sources (OFS)	\$ 9,225	\$ 124,051	\$ 130,220	\$ 130,220	\$ 130,220
Expenditures/Other Financing Uses (OFU)	<u>56,614</u>	<u>52,605</u>	<u>130,220</u>	<u>157,445</u>	<u>130,220</u>
Revenues/OFS Over (Under) Expenditures/OFU	<u>\$ (47,389)</u>	<u>\$ 71,446</u>	<u>\$ -</u>	<u>\$ (27,225)</u>	<u>\$ -</u>
Fund Balance Appropriated	<u>\$ 185,455</u>	<u>\$ 27,225</u>	<u>\$ -</u>	<u>\$ 27,225</u>	<u>\$ -</u>
Fund Balance - Beginning of Year	\$ 127,564	\$ 118,895	\$ 199,641	\$ 199,641	\$ 242,076 **
Increase (Decrease)	<u>(8,669)</u>	<u>80,746</u>	<u>-</u>	<u>-</u> *	<u>-</u>
Fund Balance - End of Year	<u>\$ 118,895</u>	<u>\$ 199,641</u>	<u>\$ 199,641</u>	<u>\$ 199,641</u>	<u>\$ 242,076</u>

*Excludes Encumbrances Reappropriated in the amount of \$ 27,225

**FY2025 Fund Balance - Beginning of Year is based on an estimated actual Fund Balance - End of Year for FY2024



EXPENDITURE SUMMARY:

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Operating Expenses	<u>\$ 56,614</u>	<u>\$ 52,605</u>	<u>\$ 130,220</u>	<u>\$ 140,845</u>	<u>\$ 130,220</u>
TOTAL	<u>\$ 56,614</u>	<u>\$ 52,605</u>	<u>\$ 130,220</u>	<u>\$ 140,845</u>	<u>\$ 130,220</u>

SUMMARY OF COMMUNITY DEVELOPMENT GRANT PROJECTS

	As Budgeted June 30, 2024
CDBG - CV Coronavirus Program Grant	\$ 900,000
Urgent Repair Program 2023	142,000

COMMUNITY DEVELOPMENT ADMINISTRATION AND REHABILITATION

DESCRIPTION OF SERVICES:

Community Development Administration and Rehabilitation is responsible for applying for federal and state grants, providing rehabilitation assistance and technical assistance, addressing Council's housing goals, qualifying first-time homebuyers for mortgages and servicing loans, revitalizing distressed neighborhoods, and assisting low-to-moderate income families.

PROGRAM GOALS AND INITIATIVES:

- Apply for federal and state grants to effectuate the elimination of blight and substandard housing
- Revitalize various areas by offering grants and/or loans to property owners, and by redeveloping those areas plagued by severe dilapidation and blight
- Plan and implement community development, revitalization, and redevelopment activities
- Initiate strategies for funding and implementation
- Rehabilitate substandard housing under various grant-funded programs

EXPENDITURE SUMMARY:

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Administration:					
Operating Expenses	\$ 22,937	\$ 34,163	\$ 30,220	\$ 30,220	\$ 30,220
TOTAL	\$ 22,937	\$ 34,163	\$ 30,220	\$ 30,220	\$ 30,220
Rehabilitation:					
Operating Expenses	\$ 33,677	\$ 18,442	\$ 100,000	\$ 110,625	\$ 100,000
TOTAL	\$ 33,677	\$ 18,442	\$ 100,000	\$ 110,625	\$ 100,000

PERFORMANCE INDICATORS:

Department Goal(s)	Outputs	2022-23 Actual	2023-24 Estimated	2024-25 Goal
1,2,3	Grant applications completed	2	1	2
1,2,3	Grants/loans provided	2	1	1
1,2,3	Low-to-moderate income (LM)families assisted	18	13	20
1,2,3	Affordable Housing Units created	6	1	5

CDBG - CV CORONAVIRUS PROGRAM GRANT

DESCRIPTION OF SERVICES:

The NCDOT Rural Economic Development Division – CDBG – CV – Coronavirus program grants will be used to assist with Utility Assistance & Broadband Infrastructure expansion.

PROGRAM GOALS AND INITIATIVES:

- Program funds will be used to reduce and/or eliminate COVID-19 utility payment plans for low & moderate-income citizens and to support the expansion of broadband technology to rural Wilson County residents that because of COVID-19 have a significant technological barrier to achieving educational success while learning remotely.

EXPENDITURE SUMMARY:

	Project Authorization		Actual		
	FY2023 Current	FY2023 Proposed	Prior Years	2023-24 Estimated	Total to Date Estimated
REVENUES					
NC Commerce	\$ 900,000	\$ 900,000	\$ 873,320	\$ (1,410)	\$ 871,910
Total	<u>\$ 900,000</u>	<u>\$ 900,000</u>	<u>\$ 873,320</u>	<u>\$ (1,410)</u>	<u>\$ 871,910</u>
EXPENDITURES					
Administration	\$ 65,000	\$ 65,000	\$ 65,000	\$ -	\$ 65,000
Utility Assistance	585,000	585,000	585,000	-	585,000
Transfer to Broadband Infrastructure Capital Project Fund	250,000	250,000	223,320	-	223,320
Total	<u>\$ 900,000</u>	<u>\$ 900,000</u>	<u>\$ 873,320</u>	<u>\$ -</u>	<u>\$ 873,320</u>

PERFORMANCE INDICATORS:

Department Goal(s)	Outputs	2022-23 Actual	2023-24 Estimated	2024-25 Goal
1,3,5	Utility Assistance Payment Plans	97%	97%	100%
1,3,5	Broadband Infrastructure Expansion	97%	97%	100%

URGENT REPAIR PROGRAM - 2023

DESCRIPTION OF SERVICES:

The 2023 Urgent Repair Program grant from NCHFA in the amount of \$142,000 will be used to address urgent rehabilitation needs in LMI owner-occupied homes.

PROGRAM GOALS AND INITIATIVES:

- Program funds will be used to address urgent repair needs for LMI owner-occupied homes
- Revitalize distressed properties
- Address LMI owner-occupied homes that have urgent needs

EXPENDITURE SUMMARY:

	Project Authorization		Actual		Total to Date Estimated
	FY2024 Current	FY2024 Adopted	Prior Years	2023-24 Estimated	
REVENUES					
2023 Urgent Repair Grant	\$ 132,000	\$ 132,000	\$ -	\$ -	\$ -
Transfer from General Fund	10,000	10,000	-	-	-
Total	<u><u>\$ 142,000</u></u>	<u><u>\$ 142,000</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
EXPENDITURES					
Rehabilitation	\$ 142,000	\$ 142,000	\$ -	\$ -	\$ -
Total	<u><u>\$ 142,000</u></u>	<u><u>\$ 142,000</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

PERFORMANCE INDICATORS:

Department Goal(s)	Outputs	2022-23 Actual	2023-24 Estimated	2024-25 Goal
1,3	Units Rehabilitated	n/a	n/a	13
1,3	Units Completed	n/a	n/a	13

Downtown Development Corporation

Downtown Development provides economic development and comprehensive revitalization of Wilson's historic central business district. This will result in Historic Downtown Wilson being the economic, social, and cultural hub of the greater Wilson community. Within a framework of service excellence, the Downtown Development partnership is developing a vibrant "heart of the community" that includes renovated historic properties, new construction, engaging public spaces, quality public infrastructure, an array of healthy businesses and organizations, employment opportunities, quality goods and services, recreation, entertainment, cultural activities, and new residential opportunities.

DOWNTOWN DEVELOPMENT CORPORATION

COUNCIL GOALS

Building a Better Wilson 1	Economic Development 2	Infrastructure 3	Homes and Neighborhoods 4	Downtown 5	Recreation and Parks 6	Community Involvement 7
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Department Goals and Initiatives	Link to Council Goals
1. Promote the importance of a revitalized downtown as a symbol of community economic health, local quality of life, quality of place, civic pride, and community history & culture	1,2,3,5,6,7
2. Continue the public infrastructure program as a means of enhancing appearance, improving safety, promoting multi-modal transit, making improvements to utility infrastructure, and installing underground utility infrastructure	1,2,3,5,6,7
3. Enhance and promote an active, friendly, aesthetically pleasing, and safe atmosphere in order to drive investment and economic development	1,2,3,5,6,7
4. Support initiatives centered on technology, innovation, arts and cultural amenities and increasing a mix of residential and commercial uses	1,2,3,5,6,7
5. Encourage owner-initiated structural improvement to downtown buildings through education, technical assistance, and incentive grant programs to increase private sector investment in downtown	1,2,5,7

REVENUE AND EXPENDITURE SUMMARY

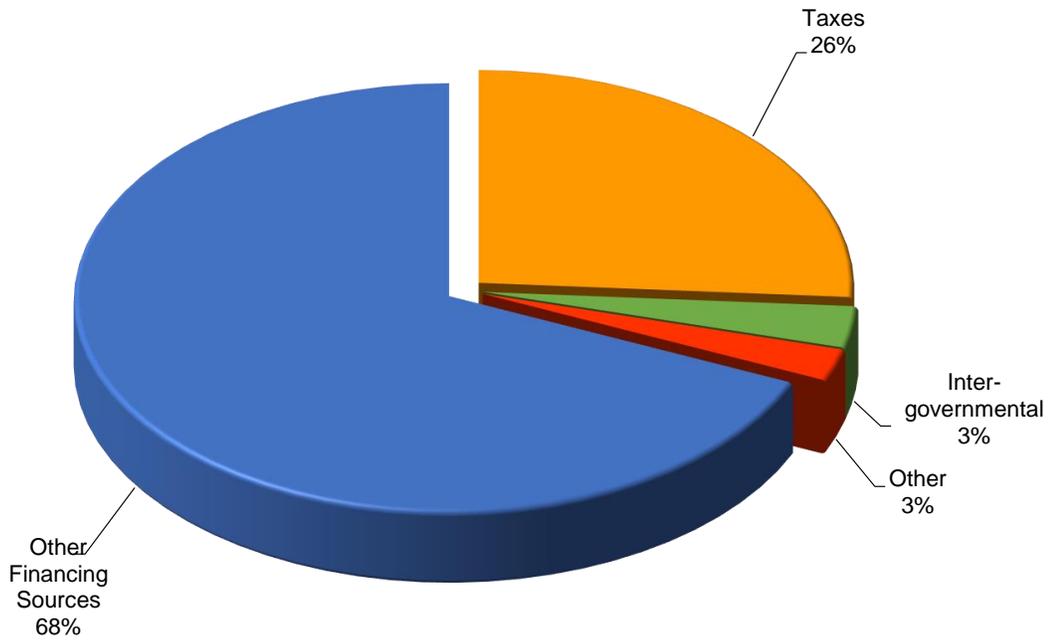
DOWNTOWN DEVELOPMENT

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
<i>Revenues, Other Sources, and Fund Balance</i>					
Property Taxes	\$ 75,586	\$ 67,792	\$ 64,470	\$ 64,470	\$ 134,000
Motor Vehicle Property Taxes	3,663	3,411	3,410	3,410	3,550
Intergovernmental	15,750	15,750	15,750	15,750	15,750
Miscellaneous Income	7,265	30,213	5,500	5,500	12,500
Investment Income	325	9,253	-	-	5,000
Interfund Transfers	260,000	420,890	481,970	866,970	347,410
Fund Balance Appropriated	-	-	-	9,235	-
TOTAL	\$ 362,589	\$ 547,309	\$ 571,100	\$ 965,335	\$ 518,210

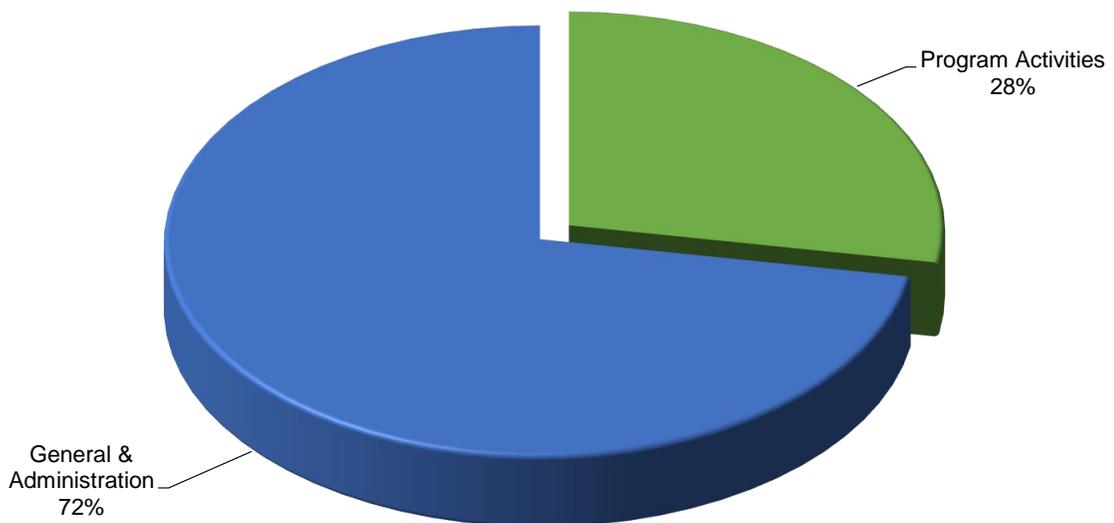
Expenditures and Other Uses

General Administration	\$ 240,104	\$ 397,690	\$ 323,200	\$ 708,200	\$ 370,310
Program Activities	121,481	117,515	247,900	257,135	147,900
TOTAL	\$ 361,585	\$ 515,205	\$ 571,100	\$ 965,335	\$ 518,210

Revenues / Sources



Expenditures / Uses



REVENUES, OTHER SOURCES, AND FUND BALANCE**DOWNTOWN DEVELOPMENT**

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
PROPERTY TAXES					
Special District	\$ 75,586	\$ 67,792	\$ 64,470	\$ 64,470	\$ 134,000
MOTOR VEHICLE PROPERTY TAXES					
Special District	3,663	3,411	3,410	3,410	3,550
INTERGOVERNMENTAL					
Contributions from County	15,750	15,750	15,750	15,750	15,750
MISCELLANEOUS INCOME	7,265	30,213	5,500	5,500	12,500
INVESTMENT INCOME	325	9,253	-	-	5,000
INTERFUND TRANSFERS IN					
Transfer from General Fund	260,000	420,890	481,970	866,970	347,410
FUND BALANCE APPROPRIATED					
Encumbrance Balance	-	-	-	9,235	-
Subtotal	-	-	-	9,235	-
Total	\$ 362,589	\$ 547,309	\$ 571,100	\$ 965,335	\$ 518,210

PROPERTY TAXES

Special District Tax

This tax represents both current year and prior years collections from the property tax based on the assessed value of taxable real and personal property located in a special tax district in the downtown area of the City. The tax is restricted for use towards efforts to revitalize this downtown district. The current tax rate is 18 cents per \$100 valuation. The last change to the property tax rate was at the County's revaluation in fiscal year 2016.

MOTOR VEHICLE PROPERTY TAXES

Special District Tax

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 (Tax & Tag 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).

INTERGOVERNMENTAL

Contributions from County

This revenue represents the amounts received from Wilson County to support the downtown development program of the City.

MISCELLANEOUS INCOME

This revenue represents the late payment penalty, proceeds from disposal of surplus equipment, etc.

INVESTMENT INCOME

This represents the Downtown Development Fund's share of the interest earned and the capital gains from the sale of the City's investments.

INTERFUND TRANSFERS

This category reflects financing sources distributed to the Downtown Development Fund from other funds.

FUND BALANCE

Fund Balance Appropriated

This represents an appropriation of some portion of the fund balance as of the close of the preceding fiscal year to help finance the activities of the subsequent year.

Encumbrance Balance

This represents the amount of fund balance at the close of the preceding fiscal year for the financial commitments that are re-appropriated in the subsequent year's budget.

EXPENDITURE SUMMARY**DOWNTOWN DEVELOPMENT**

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
General Administration					
Personnel Services	\$ 185,461	\$ 251,080	\$ 242,730	\$ 242,730	\$ 292,010
Operating Expenses	<u>54,643</u>	<u>146,610</u>	<u>80,470</u>	<u>465,470</u>	<u>78,300</u>
Subtotal	<u>240,104</u>	<u>397,690</u>	<u>323,200</u>	<u>708,200</u>	<u>370,310</u>
Program Activities					
Operating Expenses	121,481	117,515	147,900	257,135	147,900
Capital Outlay	<u>-</u>	<u>-</u>	<u>100,000</u>	<u>-</u>	<u>-</u>
Subtotal	<u>121,481</u>	<u>117,515</u>	<u>247,900</u>	<u>257,135</u>	<u>147,900</u>
Grand Total	<u>\$ 361,585</u>	<u>\$ 515,205</u>	<u>\$ 571,100</u>	<u>\$ 965,335</u>	<u>\$ 518,210</u>

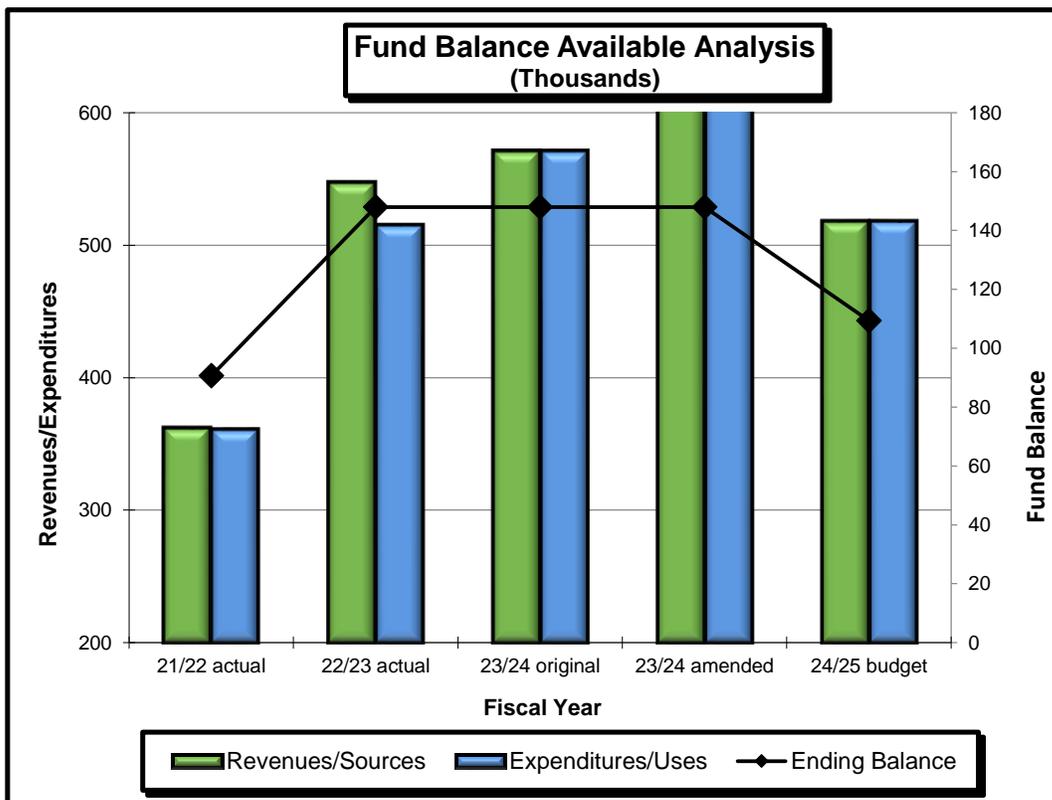
FUND BALANCE AVAILABLE

DOWNTOWN DEVELOPMENT

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Revenues/Other Financing Sources (OFS)	\$ 362,589	\$ 547,309	\$ 571,100	\$ 956,100	\$ 518,210
Expenditures/Other Financing Uses (OFU)	<u>361,585</u>	<u>515,205</u>	<u>571,100</u>	<u>965,335</u>	<u>518,210</u>
Revenues/OFS Over (Under) Expenditures/OFU	<u>\$ 1,004</u>	<u>\$ 32,104</u>	<u>\$ -</u>	<u>\$ (9,235)</u>	<u>\$ -</u>
Fund Balance Appropriated	<u>\$ 78,982</u>	<u>\$ 33,800</u>	<u>\$ -</u>	<u>\$ 9,235</u>	<u>\$ -</u>
Fund Balance - Beginning of Year	\$ 91,381	\$ 90,625	\$ 147,931	\$ 147,931	\$ 109,371 **
Increase (Decrease)	<u>(756)</u>	<u>57,306</u>	<u>-</u>	<u>-</u> *	<u>-</u>
Fund Balance - End of Year	<u><u>\$ 90,625</u></u>	<u><u>\$ 147,931</u></u>	<u><u>\$ 147,931</u></u>	<u><u>\$ 147,931</u></u>	<u><u>\$ 109,371</u></u>

*Excludes Encumbrances Reappropriated in the amount of \$ 9,235

**FY2025 Fund Balance - Beginning of Year is based on an estimated actual Fund Balance - End of Year for FY2024



EXPENDITURE SUMMARY:

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Personnel Services	\$ 185,461	\$ 251,080	\$ 242,730	\$ 242,730	\$ 292,010
Operating Expenses	176,124	264,125	228,370	722,605	226,200
Capital Outlay	-	-	100,000	-	-
TOTAL	<u>\$ 361,585</u>	<u>\$ 515,205</u>	<u>\$ 571,100</u>	<u>\$ 965,335</u>	<u>\$ 518,210</u>

PERSONNEL SUMMARY

DOWNTOWN DEVELOPMENT

Class Title	Salary Range	2022-23 Authorized	2023-24 Authorized	2024-25 Authorized
Downtown Development (8501)				
Director of Planning & Community Revitalization	27	1	1	1
Downtown Business Specialist	19	1	1	1
Downtown Marketing & Communications Coordinator	19	1	1	1
Full-time		3	3	3

Redistribution Notes:

Position Title:	From:	To:	Percent:
Director of Planning & Community Revitalization	Downtown Development 8501	Planning & Community Revitalization 3401	80%

DOWNTOWN DEVELOPMENT

DESCRIPTION OF SERVICES:

Downtown Development is responsible for staffing both Downtown Development division as well as the Wilson Downtown Development Corporation (WDDC) and Wilson Downtown Properties (WDP) nonprofit organizations, which are partners in the downtown redevelopment effort. This includes providing staff support to their boards, committees and initiatives; providing overall leadership for downtown redevelopment; implementing catalyst projects; historic property renovation and partnerships for redevelopment; downtown master and strategic planning; monitoring ordinance and code compliance in the downtown; providing business recruitment, retention, start-up, relocation and expansion assistance; acting as a liaison for downtown, City, County, and community; promoting the downtown through marketing, advertising, public relations, and special events; supporting public space enhancement and private design and infrastructure improvements.

PROGRAM GOALS AND INITIATIVES:

- Provide necessary technical support to implement a comprehensive downtown revitalization program
- Provide downtown economic development and small business development assistance
- Provide dynamic and effective catalyst projects for economic development
- Provide assistance for historic property renovation, new construction and partnerships for redevelopment
- Improve appearance, safety, accessibility, and cleanliness of streetscape and public space, as well as properties in downtown
- Positively market, advertise, and promote downtown through a variety of efforts, including cooperative advertising and marketing, and special events, activities, and promotions
- Implement comprehensive business recruitment and retention services
- Offer and develop new economic incentive tools to spur private investment
- Promote the development plan to attract and increase private investment and increase property values in downtown
- Increase utilization of the 501(c)(3) status organization for development alternatives

EXPENDITURE SUMMARY:

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Personnel Services	\$ 185,461	\$ 251,080	\$ 242,730	\$ 242,730	\$ 292,010
Operating Expenses	<u>54,643</u>	<u>146,610</u>	<u>80,470</u>	<u>465,470</u>	<u>78,300</u>
TOTAL	<u>\$ 240,104</u>	<u>\$ 397,690</u>	<u>\$ 323,200</u>	<u>\$ 708,200</u>	<u>\$ 370,310</u>

PERFORMANCE INDICATORS:

Department Goal(s)	Outputs	2022-23 Actual	2023-24 Estimated	2024-25 Goal
1,2,3	Street/public space design, beautification, and improvement projects completed	12	5	5
1,5	New businesses opened/expanded	18	7	10
1,5	Properties acquired and/or sold for redevelopment	15	6	6
1,5	Historic buildings renovated	7	5	5

MUNICIPAL SERVICE DISTRICT

DESCRIPTION OF SERVICES:

Municipal Service District is responsible for the downtown development effort by developing community leadership through the Wilson Downtown Development Corporation (WDDC) and Wilson Downtown Properties (WDP) boards, committees and initiatives, forging public/private partnerships, funding for bricks and mortar projects of both public and private space, rent and owner occupied incentive grants, façade grants, a variety of public space design and maintenance improvements, installation and maintenance of seasonal banners, holiday décor, and wayfinding signage system, executing a variety of special events and activities, promoting a wide variety of downtown events and activities put on by a variety of entities, positively marketing and promoting downtown in various methods, providing building renovation, business recruitment, retention, and expansion services, providing for positive activity in the MSD, and seeking grant opportunities for various downtown projects.

PROGRAM GOALS AND INITIATIVES:

- Provide for effective public/private partnerships, real estate development, historic property renovations, and economic development projects
- Provide incentives and assistance to businesses locating or expanding in the MSD
- Expand community involvement in downtown activities through social media, e-newsletters, press releases, promotions, special events, and community activities
- Manage and provide funding for services to be carried out in the MSD

EXPENDITURE SUMMARY:

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Operating Expenses	\$ 121,481	\$ 117,515	\$ 147,900	\$ 257,135	\$ 147,900
Capital Outlay	-	-	100,000	-	-
TOTAL	\$ 121,481	\$ 117,515	\$ 247,900	\$ 257,135	\$ 147,900

PERFORMANCE INDICATORS:

Department Goal(s)	Outputs	2022-23 Actual	2023-24 Estimated	2024-25 Goal
1,5	Incentive grants awarded	6	6	6
1,3,4	Special events executed	65	65	65
1,3,4	Communication tools utilized	20	20	20
1,2,3,4,5	Grants for major special projects	1	1	1

Wilson Cemetery Commission

The Wilson Cemetery Commission maintains and operates the publicly owned cemeteries of the City and provides for the selling of lots, the opening and closing of graves, and perpetual care of the cemeteries.

WILSON CEMETERY COMMISSION

COUNCIL GOALS

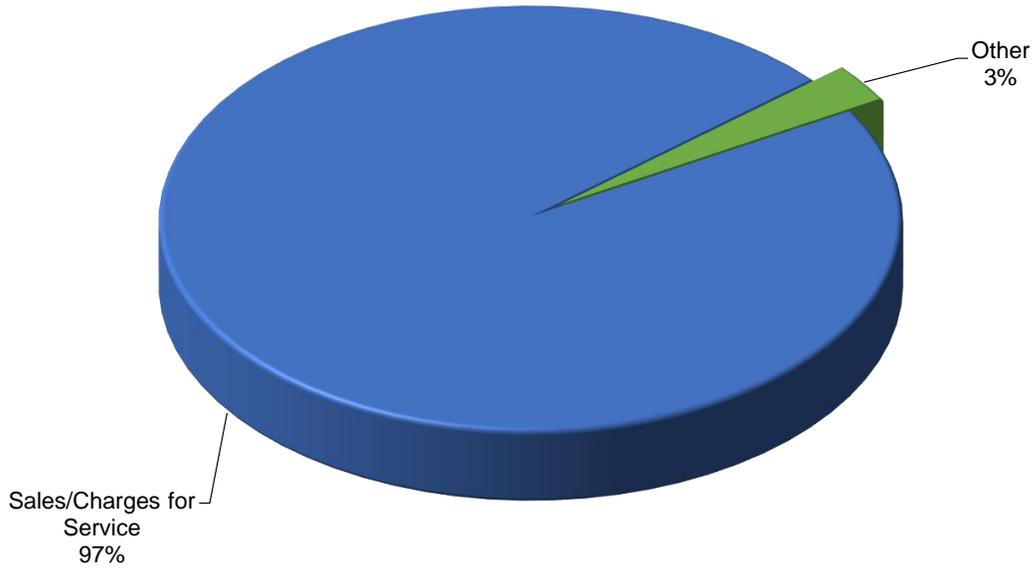
COUNCIL GOALS						
Building a Better Wilson	Economic Development	Infrastructure	Homes and Neighborhoods	Downtown	Recreation and Parks	Community Involvement
1	2	3	4	5	6	7

Department Goals and Initiatives	Link to Council Goals
1. Provide cemetery services in an efficient and courteous manner	1,2,3,4,5,6,7
2. Explore new sources of revenues	1,4,7
3. Maintain and operate City cemeteries	1,2,4,7
4. Provide selling of lots and opening/closing of graves	4,7

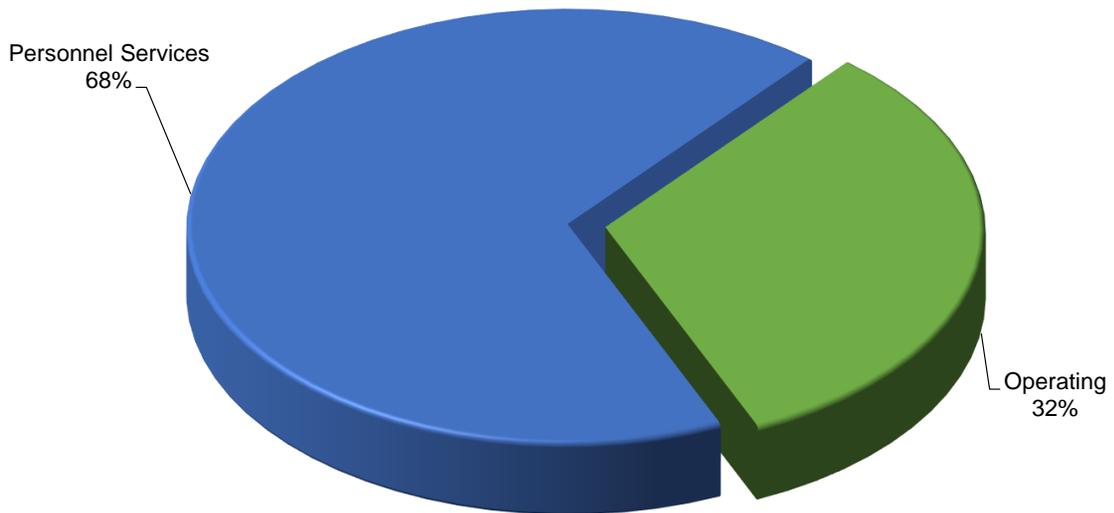
REVENUE AND EXPENDITURE SUMMARY**WILSON CEMETERY COMMISSION**

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
<i>Revenues, Other Sources, and Fund Balance</i>					
Sales/Charges for Services	\$ 710,735	\$ 493,725	\$ 610,660	\$ 735,740	\$ 670,500
Miscellaneous Income	22,615	66,005	21,130	21,130	20,000
Investment Income	(2,381)	17,725	-	-	-
Interfund Transfers	-	160,000	-	-	-
Fund Balance Appropriated	-	-	-	29,495	-
TOTAL	<u>\$ 730,969</u>	<u>\$ 737,455</u>	<u>\$ 631,790</u>	<u>\$ 786,365</u>	<u>\$ 690,500</u>
<i>Expenditures and Other Uses</i>					
Administration and Operations	<u>\$ 676,275</u>	<u>\$ 889,958</u>	<u>\$ 631,790</u>	<u>\$ 786,365</u>	<u>\$ 690,500</u>
TOTAL	<u>\$ 676,275</u>	<u>\$ 889,958</u>	<u>\$ 631,790</u>	<u>\$ 786,365</u>	<u>\$ 690,500</u>

Revenues / Sources



Expenditures / Uses



REVENUES, OTHER SOURCES, AND FUND BALANCE WILSON CEMETERY COMMISSION

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
SALES/CHARGES FOR SERVICES					
Sales of Lots	\$ 220,600	\$ 146,830	\$ 278,400	\$ 278,400	\$ 255,000
Grave Receipts	490,135	346,895	332,260	457,340	415,500
Subtotal	710,735	493,725	610,660	735,740	670,500
MISCELLANEOUS INCOME	22,615	66,005	21,130	21,130	20,000
INVESTMENT INCOME	(2,381)	17,725	-	-	-
INTERFUND TRANSFERS IN					
Transfer from General Fund	-	160,000	-	-	-
FUND BALANCE APPROPRIATED					
Fund Balance Appropriated (Unassigned)	-	-	-	18,000	-
Encumbrance Balance	-	-	-	11,495	-
Subtotal	-	-	-	29,495	-
Total	\$ 730,969	\$ 737,455	\$ 631,790	\$ 786,365	\$ 690,500

EXPENDITURE SUMMARY**WILSON CEMETERY COMMISSION**

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Wilson Cemetery Commission					
Personnel Services	\$ 468,736	\$ 495,641	\$ 467,500	\$ 485,500	\$ 467,500
Operating Expenses	196,581	190,277	150,000	235,000	223,000
Capital Outlay	<u>10,958</u>	<u>204,040</u>	<u>14,290</u>	<u>65,865</u>	<u>-</u>
Grand Total	<u>\$ 676,275</u>	<u>\$ 889,958</u>	<u>\$ 631,790</u>	<u>\$ 786,365</u>	<u>\$ 690,500</u>

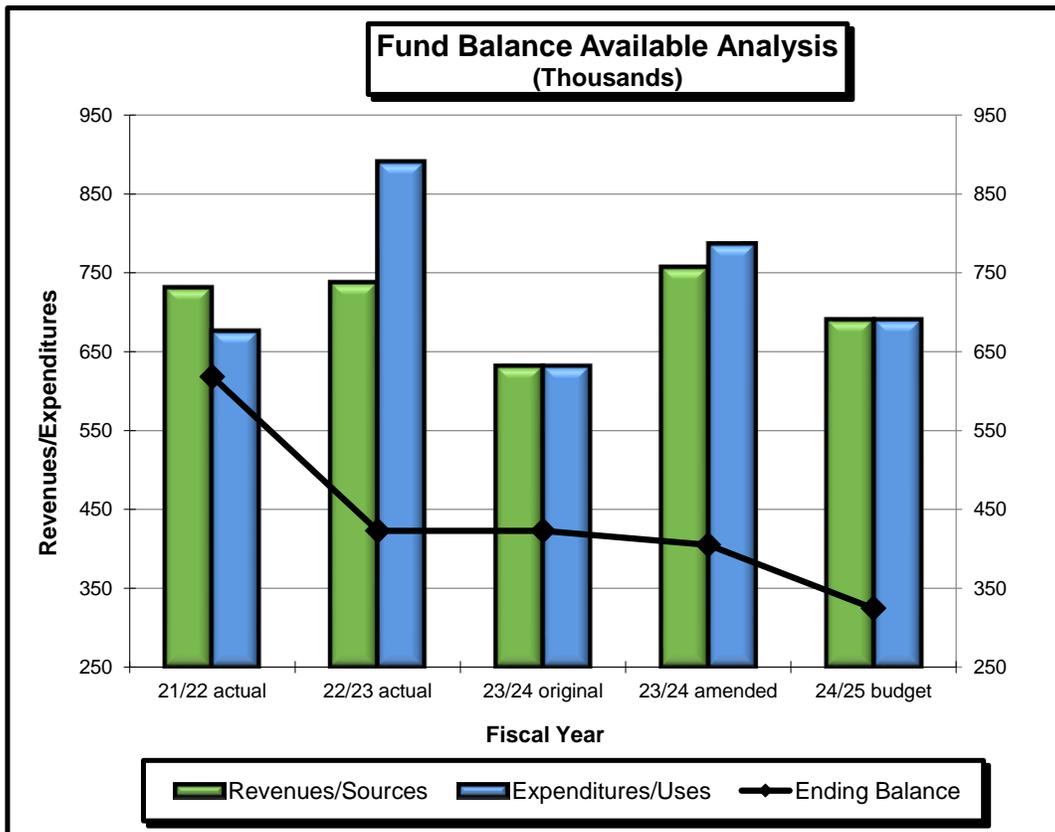
FUND BALANCE AVAILABLE

WILSON CEMETERY COMMISSION

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Revenues/Other Financing Sources (OFS)	\$ 730,969	\$ 737,455	\$ 631,790	\$ 756,870	\$ 690,500
Expenditures/Other Financing Uses (OFU)	<u>676,275</u>	<u>889,958</u>	<u>631,790</u>	<u>786,365</u>	<u>690,500</u>
Revenues/OFS Over (Under) Expenditures/OFU	<u>\$ 54,694</u>	<u>\$ (152,503)</u>	<u>\$ -</u>	<u>\$ (29,495)</u>	<u>\$ -</u>
Fund Balance Appropriated	<u>\$ 114,858</u>	<u>\$ 319,290</u>	<u>\$ -</u>	<u>\$ 29,495</u>	<u>\$ -</u>
Fund Balance - Beginning of Year	\$ 545,055	\$ 618,073	\$ 422,914 *	\$ 422,914	\$ 324,364 **
Increase (Decrease)	<u>73,018</u>	<u>(195,159)</u>	<u>-</u>	<u>(18,000) *</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ 618,073</u>	<u>\$ 422,914</u>	<u>\$ 422,914</u>	<u>\$ 404,914</u>	<u>\$ 324,364</u>

*Excludes Encumbrances Reappropriated in the amount of \$ 11,495

**FY2025 Fund Balance - Beginning of Year is based on an estimated actual Fund Balance - End of Year for FY2024



EXPENDITURE SUMMARY:

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Personnel Services	\$ 468,736	\$ 495,641	\$ 467,500	\$ 485,500	\$ 467,500
Operating Expenses	196,581	190,277	150,000	235,000	223,000
Capital Outlay	<u>10,958</u>	<u>204,040</u>	<u>14,290</u>	<u>65,865</u>	<u>-</u>
TOTAL	<u>\$ 676,275</u>	<u>\$ 889,958</u>	<u>\$ 631,790</u>	<u>\$ 786,365</u>	<u>\$ 690,500</u>

WILSON CEMETERY COMMISSION ADMINISTRATION & OPERATIONS

DESCRIPTION OF SERVICES:

Wilson Cemetery Commission is responsible for maintaining and operating publicly owned cemeteries.

PROGRAM GOALS AND INITIATIVES:

- Maintain and operate the publicly owned cemeteries of the City and provide for the selling of lots, the opening/closing of graves, and the perpetual care of the cemeteries
- Explore new sources of revenues, which may reduce the drain of present operations on fund balances
- Continue to provide cemetery services in an efficient and courteous manner to the citizens of Wilson

EXPENDITURE SUMMARY:

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Personnel Services	\$ 468,736	\$ 495,641	\$ 467,500	\$ 485,500	\$ 467,500
Operating Expenses	196,581	190,277	150,000	235,000	223,000
Capital Outlay	10,958	204,040	14,290	65,865	-
TOTAL	\$ 676,275	\$ 889,958	\$ 631,790	\$ 786,365	\$ 690,500

PERFORMANCE INDICATORS:

Department Goal(s)	Outputs	2022-23 Actual	2023-24 Estimated	2024-25 Goal
1,3,4	Opening/Closing of graves per month	15	15	15
4	Sale of lots per month	12	12	14
1,3	Collections/Deposits to City each month (\$)	60,000	81,000	86,000
1,3	Deed for lots per month - average	12	12	14

Mass Transit Fund

The Mass Transit Fund provides a safe, convenient, courteous, and efficient transportation system to all citizens of Wilson; provides clean, mechanically-sound vehicles; provides easy access for disabled riders; and maintains an attractive and efficient transportation center for citizens, employees, and travelers who utilize or pass through it.

MASS TRANSIT FUND

COUNCIL GOALS

Building a Better Wilson 1	Economic Development 2	Infrastructure 3	Homes and Neighborhoods 4	Downtown 5	Recreation and Parks 6	Community Involvement 7
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Department Goals and Initiatives	Link to Council Goals
1. Public transportation can help in the reduction of unemployment by providing transportation for persons, who have no other means of getting to and from	1,2,3,7
2. Utilize the availability of public transportation as a marketing tool to attract small and medium sized business to Wilson by informing them that the general public, including customers and employees, will have regular and consistent access to this service	1,2,3,7
3. The transit system helps promote/attract economic development, particularly retail outlets by ensuring potential prospects that alternate transportation methods are available that provide consumers access to all shopping areas within the City of	2,3,7
4. Continue to study expanded service to newly developed areas to help address unemployment and to provide consumer access	1,2,3,7

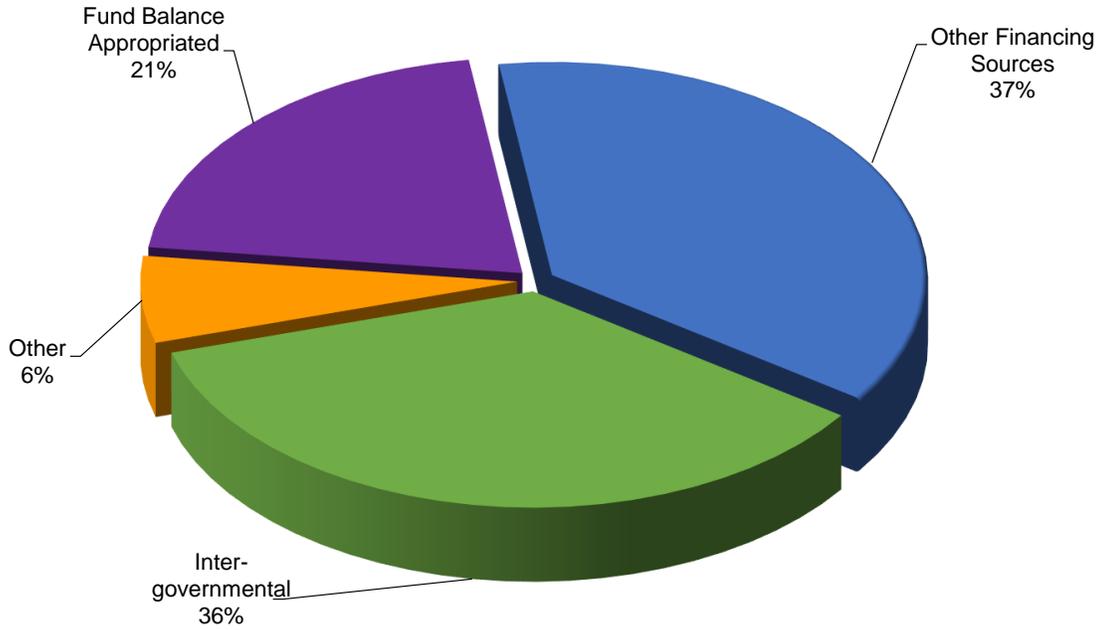
REVENUE AND EXPENDITURE SUMMARY
MASS TRANSIT

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
<i>Revenues, Other Sources, and Fund Balance</i>					
Intergovernmental	\$ 1,575,351	\$ 1,393,979	\$ 397,810	\$ 1,144,010	\$ 996,610
Sales/Charges for Services	3,255	-	-	-	-
Licenses and Permits	188,477	188,657	175,000	175,000	175,000
Miscellaneous Income	7,473	6,482	5,270	5,270	5,230
Investment Income	(4,721)	46,736	-	-	-
Interfund Transfers	312,500	1,312,500	1,636,490	1,350,560	1,032,500
Fund Balance Appropriated	-	-	334,000	106,751	580,500
TOTAL	<u>\$ 2,082,335</u>	<u>\$ 2,948,354</u>	<u>\$ 2,548,570</u>	<u>\$ 2,781,591</u>	<u>\$ 2,789,840</u>

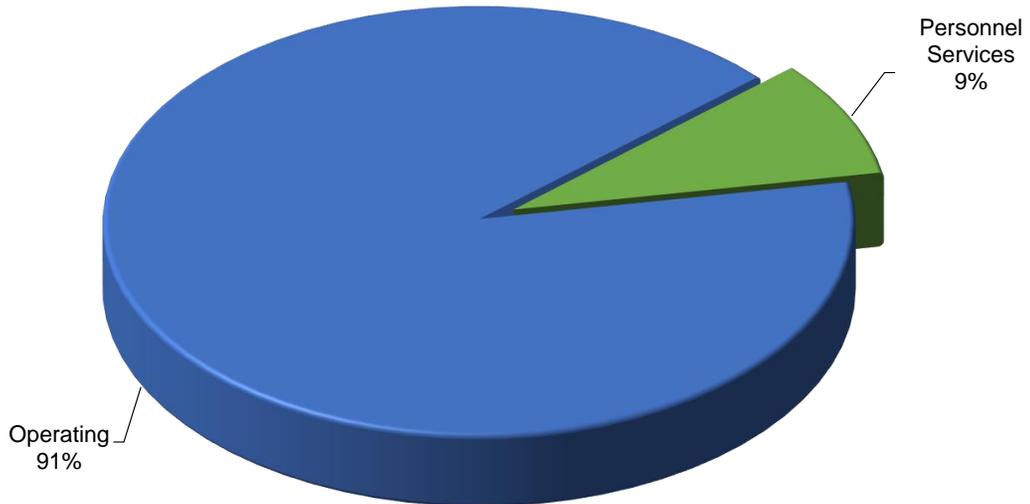
Expenditures and Other Uses

Mass Transit Administration	\$ 319,874	\$ 327,619	\$ 287,450	\$ 416,581	\$ 316,740
Mass Transit Operations	1,699,676	2,194,438	2,257,620	2,353,850	2,469,600
Special Projects	3,084	3,992	3,500	11,160	3,500
TOTAL	<u>\$ 2,022,634</u>	<u>\$ 2,526,049</u>	<u>\$ 2,548,570</u>	<u>\$ 2,781,591</u>	<u>\$ 2,789,840</u>

Revenues / Sources



Expenditures / Uses



REVENUES, OTHER SOURCES, AND FUND BALANCE

MASS TRANSIT

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
INTERGOVERNMENTAL					
Section 18 Grants-Administration	\$ 201,256	\$ 161,138	\$ 226,810	\$ 226,810	\$ 238,100
Section 18 Grants-Operating	196,577	53,423	-	378,370	470,000
Section 18 Grants-Capital	1,712	65,285	-	700	-
Section 18 Grants-Current Year	282,973	-	-	244,600	117,510
Section 18 Grants-Prior Year	-	-	-	6,180	-
Federal Emergency (Cares Act)	721,776	32,533	-	116,290	-
American Rescue Plan Grant	-	910,543	-	-	-
State Maintenance Assistance	171,057	171,057	171,000	171,060	171,000
Subtotal	1,575,351	1,393,979	397,810	1,144,010	996,610
LICENSES AND PERMITS					
Motor Vehicle Licenses	188,477	188,657	175,000	175,000	175,000
SALES/CHARGES FOR SERVICES					
Fares	3,255	-	-	-	-
MISCELLANEOUS INCOME					
	7,473	6,482	5,270	5,270	5,230
INVESTMENT INCOME					
	(4,721)	46,736	-	-	-
INTERFUND TRANSFERS IN					
Transfer from General Fund	35,000	1,035,000	1,358,990	1,073,060	755,000
Transfer from Electric Fund	166,500	166,500	166,500	166,500	166,500
Transfer from Gas Fund	111,000	111,000	111,000	111,000	111,000
Subtotal	312,500	1,312,500	1,636,490	1,350,560	1,032,500
FUND BALANCE APPROPRIATED					
Fund Balance Appropriated (Unassigned)	-	-	334,000	93,910	580,500
Encumbrance Balance	-	-	-	12,841	-
Subtotal	-	-	334,000	106,751	580,500
Total	\$ 2,082,335	\$ 2,948,354	\$ 2,548,570	\$ 2,781,591	\$ 2,789,840

INTERGOVERNMENTAL

Grants

This represents funds received from the State and Federal governments to support the administrative, operating, and capital portions of the transit system. Also included is a grant from the Upper Coastal Plains Council of Governments to support a program providing reduced fares for the elderly population of the City.

LICENSES AND PERMITS

Motor Vehicle Licenses

This tax is levied on motor vehicle owners for keeping a motor vehicle within the City.

SALES/CHARGES FOR SERVICES

Public Transportation Fares

This revenues reflects the charges paid by passengers riding vans on the City's on-demand micro-transit public transportation service, as well as charges for certain other special services provided.

MISCELLANEOUS INCOME

This represents revenue received from the rental of lockers at the Transportation Center, proceeds from the disposal of surplus property, and revenues from the taxi operators using the Transportation Center.

INVESTMENT INCOME

This represents the Mass Transit Fund's share of the interest earned and the capital gains from the sale of the City's investments.

INTERFUND TRANSFERS

This category reflects financing sources distributed to the Mass Transit Fund from other funds.

FUND BALANCE

Fund Balance Appropriated

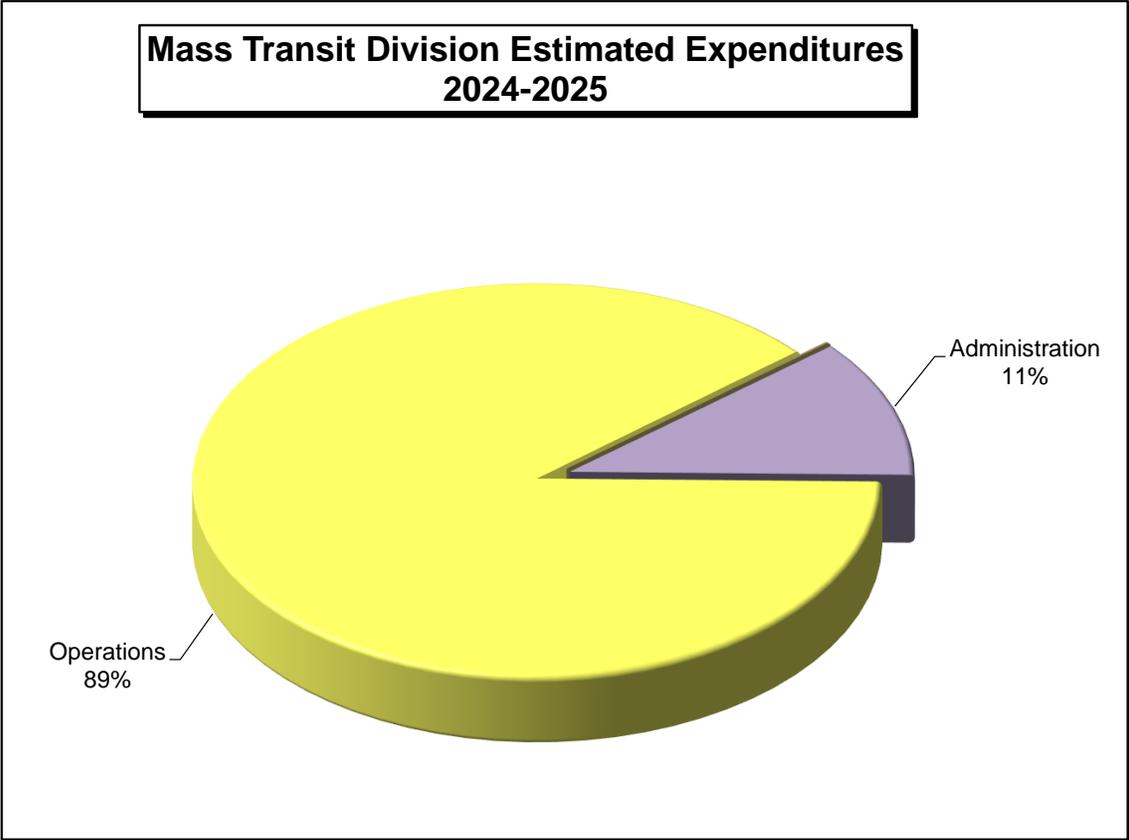
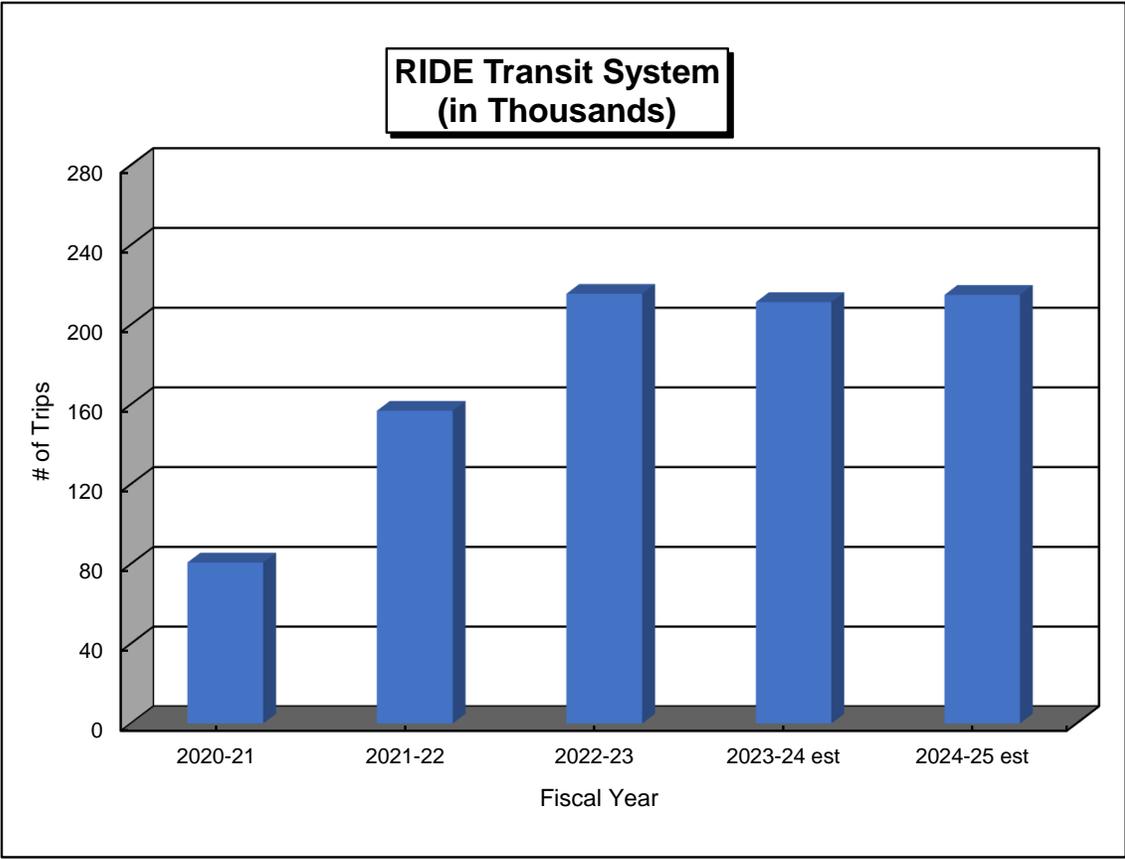
This represents an appropriation of some portion of the fund balance as of the close of the preceding fiscal year to help finance the activities of the subsequent year.

Encumbrance Balance

This represents the amount of fund balance at the close of the preceding fiscal year for the financial commitments that are re-appropriated in the subsequent year's budget.

EXPENDITURE SUMMARY**MASS TRANSIT**

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Mass Transit Administration					
Personnel Services	\$ 162,808	\$ 173,378	\$ 238,830	\$ 238,830	\$ 245,080
Operating Expenses	<u>157,066</u>	<u>154,241</u>	<u>48,620</u>	<u>177,751</u>	<u>71,660</u>
Subtotal	<u>319,874</u>	<u>327,619</u>	<u>287,450</u>	<u>416,581</u>	<u>316,740</u>
Mass Transit Operations					
Operating Expenses	<u>1,699,676</u>	<u>2,194,438</u>	<u>2,257,620</u>	<u>2,353,850</u>	<u>2,469,600</u>
Subtotal	<u>1,699,676</u>	<u>2,194,438</u>	<u>2,257,620</u>	<u>2,353,850</u>	<u>2,469,600</u>
Special Projects					
Operating Expenses	<u>3,084</u>	<u>3,992</u>	<u>3,500</u>	<u>11,160</u>	<u>3,500</u>
Subtotal	<u>3,084</u>	<u>3,992</u>	<u>3,500</u>	<u>11,160</u>	<u>3,500</u>
Grand Total	<u>\$ 2,022,634</u>	<u>\$ 2,526,049</u>	<u>\$ 2,548,570</u>	<u>\$ 2,781,591</u>	<u>\$ 2,789,840</u>



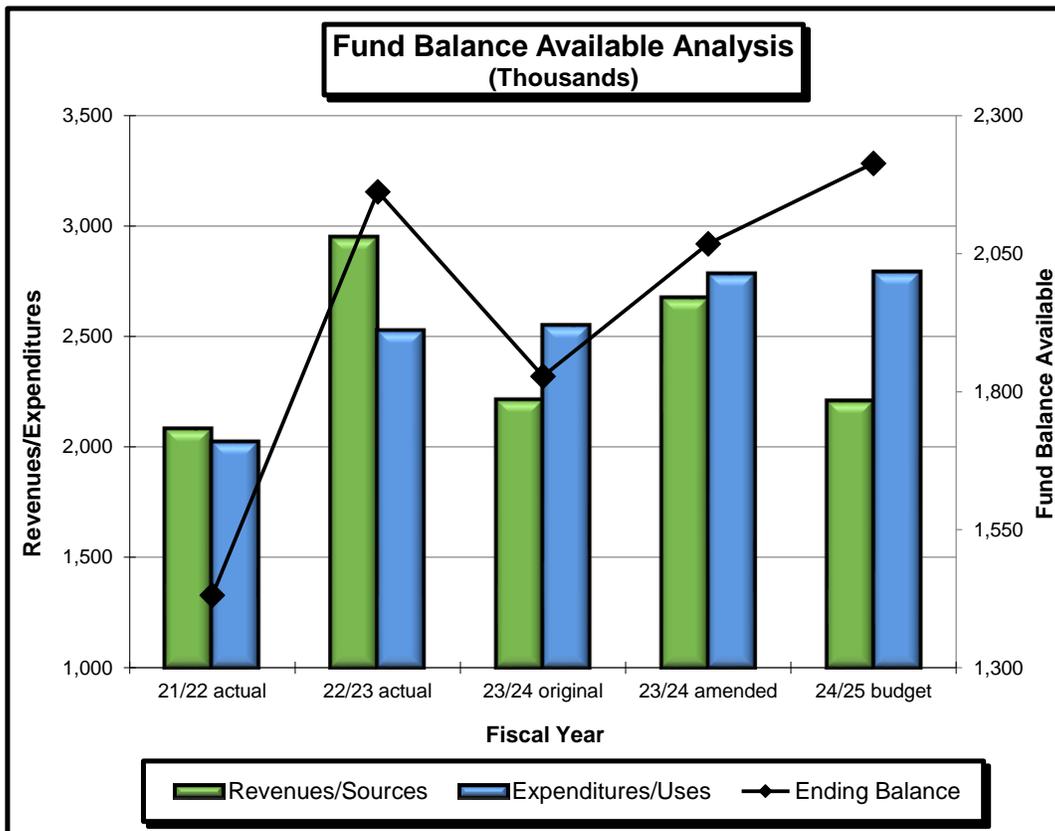
FUND BALANCE AVAILABLE

MASS TRANSIT

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Revenues/Other Financing Sources (OFS)	\$2,082,335	\$2,948,354	\$2,214,570	\$2,674,840	\$ 2,209,340
Expenditures/Other Financing Uses (OFU)	<u>2,022,634</u>	<u>2,526,049</u>	<u>2,548,570</u>	<u>2,781,591</u>	<u>2,789,840</u>
Revenues/OFS Over (Under) Expenditures/OFU	<u>\$ 59,701</u>	<u>\$ 422,305</u>	<u>\$ (334,000)</u>	<u>\$ (106,751)</u>	<u>\$ (580,500)</u>
Fund Balance Appropriated	<u>\$ 8,000</u>	<u>\$ 8,000</u>	<u>\$ 334,000</u>	<u>\$ 106,751</u>	<u>\$ 580,500</u>
Fund Balance - Beginning of Year	\$ 845,261	\$ 1,431,442	\$ 2,162,066	\$ 2,162,066	\$ 2,794,337 **
Increase (Decrease)	<u>586,181</u>	<u>730,624</u>	<u>(334,000)</u>	<u>(93,910)</u> *	<u>(580,500)</u>
Fund Balance - End of Year	<u><u>\$ 1,431,442</u></u>	<u><u>\$ 2,162,066</u></u>	<u><u>\$ 1,828,066</u></u>	<u><u>\$ 2,068,156</u></u>	<u><u>\$ 2,213,837</u></u>

*Excludes Encumbrances Reappropriated in the amount of \$ 12,841

**FY2025 Fund Balance - Beginning of Year is based on an estimated actual Fund Balance - End of Year for FY2024



EXPENDITURE SUMMARY:

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Personnel Services	\$ 162,808	\$ 173,378	\$ 238,830	\$ 238,830	\$ 245,080
Operating Expenses	<u>1,859,826</u>	<u>2,352,671</u>	<u>2,309,740</u>	<u>2,542,761</u>	<u>2,544,760</u>
TOTAL	<u>\$ 2,022,634</u>	<u>\$ 2,526,049</u>	<u>\$ 2,548,570</u>	<u>\$ 2,781,591</u>	<u>\$ 2,789,840</u>

PERSONNEL SUMMARY

MASS TRANSIT

Class Title	Salary Range	2022-23 Authorized	2023-24 Authorized	2024-25 Authorized
Mass Transit Administration (5101)				
Transportation Manager	22	1	1	1
Administrative Clerk	9	1	1	1
Full-time		2	2	2

Redistribution Notes:

Position Title:	From:	To:	Percent:
Transportation Manager	Mass Transit Administration 5101	Industrial Air Center 5601	5%
Assistant Director of Public Works	Public Works Administration 5001	Mass Transit Administration 5101	20%

MASS TRANSIT ADMINISTRATION

DESCRIPTION OF SERVICES:

Mass Transit Administration is responsible for personnel management and training; budget development and execution; public information and education; grant administration; customer service; Transportation Advisory Committee; taxi, limousine, and additional services, as needed.

PROGRAM GOALS AND INITIATIVES:

- Plan, organize, and supervise all transit operations and related services to meet the public transportation needs of the Wilson community
- Prepare and administer operating budget, including grant funding, with efficiency, accountability, and within compliance of all local and state policies
- Continue to seek grant funds for existing programs and for expanded services as necessitated by annexation and economic development
- Oversee the ride-service contract class operations
- Develop and execute the transit budget
- Prepare and submit Community Transportation Program Grant to state as required
- Develop and seek new funding sources
- Educate the citizens of Wilson about the transportation services available to them
- Ensure the Wilson Transportation Center is well maintained and within regulatory compliance
- Participate in Transportation Advisory Committee meetings
- Ensure taxi-cab, limousine services, and leased restaurant are operated within ordinance guidelines

EXPENDITURE SUMMARY:

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Personnel Services	\$ 162,808	\$ 173,378	\$ 238,830	\$ 238,830	\$ 245,080
Operating Expenses	<u>157,066</u>	<u>154,241</u>	<u>48,620</u>	<u>177,751</u>	<u>71,660</u>
TOTAL	<u>\$ 319,874</u>	<u>\$ 327,619</u>	<u>\$ 287,450</u>	<u>\$ 416,581</u>	<u>\$ 316,740</u>

PERFORMANCE INDICATORS:

Department Goal(s)	Outputs	2022-23 Actual	2023-24 Estimated	2024-25 Goal
3,4	Revenues (grants) \$	1,593,604	2,908,738	1,395,465

MASS TRANSIT OPERATIONS

DESCRIPTION OF SERVICES:

Mass Transit Operations is responsible for managing contractual transportation as a service; alternative transportation (taxi/limousine/van services); and customer service.

PROGRAM GOALS AND INITIATIVES:

- Ensure safe, convenient, courteous, and efficient transportation as a service to the public
- Ensure contractor meets all goals and objectives to deliver a safe and efficient service
- Ensure safe and convenient taxi, limousine, and van transportation services are available to citizens
- Provide Public Transportation service Monday through Saturday
- Provide the public with an alternative mode of transportation
- Provide access to community services and businesses for the mobility impaired

EXPENDITURE SUMMARY:

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Operating Expenses	<u>\$ 1,699,676</u>	<u>\$ 2,194,438</u>	<u>\$ 2,257,620</u>	<u>\$ 2,353,850</u>	<u>\$ 2,469,600</u>
TOTAL	<u>\$ 1,699,676</u>	<u>\$ 2,194,438</u>	<u>\$ 2,257,620</u>	<u>\$ 2,353,850</u>	<u>\$ 2,469,600</u>

PERFORMANCE INDICATORS:

Department Goal(s)	Outputs	2022-23 Actual	2023-24 Estimated	2024-25 Goal
1,2,3,4	Annual ridership	156,904	211,388	215,000
2,3,4	Annual revenue miles	315,409	641,108	645,000

Industrial Air Center Fund

The Industrial Air Center Fund provides a safe, attractive, well-maintained airport for use by general public, industry, and governmental agencies and promotes commercial and industrial development. Proper airport operation is directed through a contracted fixed-based operator by providing consistent guidelines to the FBO, tenants, and users; monitoring contracts and leases with tenants and contractors; maintaining grounds and buildings to provide a safe and attractive facility; promoting industrial development by fostering an environment attractive to industry; providing controlled, safe runway approaches and transition zones by removing obstructions and acquiring easements or real property; and preparing Transportation Improvement Plan and administering grants and special projects.

INDUSTRIAL AIR CENTER FUND

COUNCIL GOALS

Building a Better Wilson 1	Economic Development 2	Infrastructure 3	Homes and Neighborhoods 4	Downtown 5	Recreation and Parks 6	Community Involvement 7
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Department Goals and Initiatives	Link to Council Goals
1. Promote Corporate/Industrial Park to attract businesses that will create jobs	1,2,3,7
2. Create an attitude of intolerance for drugs (Sheriff's drug surveillance plane operates from facility)	1,2,3,4,5,6,7
3. Promote intergovernmental cooperation (Sheriff's plane and UNC Hospital's plane use airport)	1,2,3,4,5,6,7
4. Encourage public and private partnerships (City contracts with private firms to operate facility and lease ground space to hangar owners)	1,2,3,4,5,6,7
5. Expand facilities to allow access by larger aircraft	2,3,7

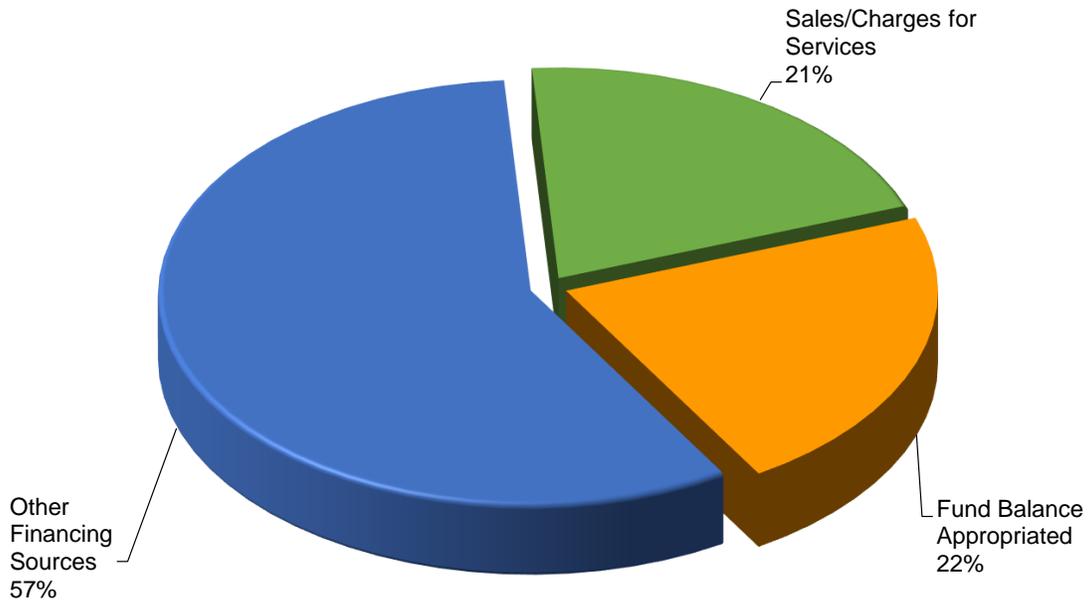
REVENUE AND EXPENDITURE SUMMARY**INDUSTRIAL AIR CENTER**

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
<i>Revenues, Other Sources, and Fund Balance</i>					
Sales/Charges for Service	\$ 36,195	\$ 42,118	\$ 39,110	\$ 39,110	\$ 39,320
Miscellaneous Income	2,000	615	-	-	-
Investment Income	(2,242)	18,886	-	-	10,000
Interfund Transfers	54,880	54,880	54,880	54,880	100,000
Fund Balance Appropriated	<u>-</u>	<u>-</u>	<u>94,590</u>	<u>259,770</u>	<u>41,880</u>
TOTAL	<u>\$ 90,833</u>	<u>\$ 116,499</u>	<u>\$ 188,580</u>	<u>\$ 353,760</u>	<u>\$ 191,200</u>

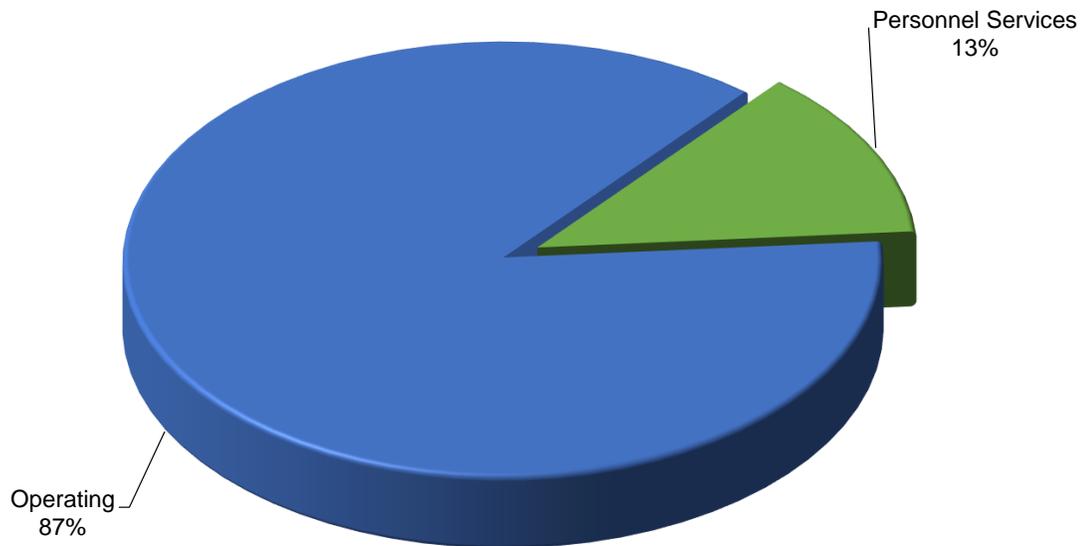
Expenditures and Other Uses

Industrial Air Center	<u>\$ 108,377</u>	<u>\$ 146,692</u>	<u>\$ 188,580</u>	<u>\$ 353,760</u>	<u>\$ 191,200</u>
TOTAL	<u>\$ 108,377</u>	<u>\$ 146,692</u>	<u>\$ 188,580</u>	<u>\$ 353,760</u>	<u>\$ 191,200</u>

Revenues / Sources



Expenditures / Uses



REVENUES, OTHER SOURCES, AND FUND BALANCE

INDUSTRIAL AIR CENTER

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
SALES/CHARGES FOR SERVICES					
Airport Rental Income	\$ 36,195	\$ 42,118	\$ 39,110	\$ 39,110	\$ 39,320
MISCELLANEOUS INCOME	2,000	615	-	-	-
INVESTMENT INCOME	(2,242)	18,886	-	-	10,000
INTERFUND TRANSFERS IN	54,880	54,880	54,880	54,880	100,000
FUND BALANCE APPROPRIATED					
Fund Balance Appropriated (Unassigned)	-	-	94,590	259,770	41,880
Sub-Total	-	-	94,590	259,770	41,880
Total	\$ 90,833	\$ 116,499	\$ 188,580	\$ 353,760	\$ 191,200

CHARGES FOR SALES AND SERVICE

Airport Rental Income

This represents rental income received from the leasing of hangars located at the Industrial Air Center.

MISCELLANEOUS INCOME

This category includes the proceeds from the disposal of old equipment and other miscellaneous items.

INVESTMENT INCOME

This represents the Industrial Air Center Fund's share of the interest earned on and the capital gains from the sale of the City's investments.

INTERFUND TRANSFERS

This category reflects financing sources distributed to the Industrial Air Center Fund from other funds.

FUND BALANCE

Fund Balance Appropriated

This represents an appropriation of some portion of the fund balance as of the close of the preceding fiscal year to help finance the activities of the subsequent year.

Encumbrance Balance

This represents the amount of fund balance at the close of the preceding fiscal year for the financial commitments that are re-appropriated in the subsequent year's budget.

EXPENDITURE SUMMARY**INDUSTRIAL AIR CENTER**

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Industrial Air Center					
Personnel Services	\$ 20,111	\$ 22,774	\$ 23,250	\$ 23,250	\$ 24,200
Operating Expenses	88,266	88,732	165,330	165,330	167,000
Capital Outlay	-	35,186	-	165,180	-
Grand Total	<u>\$ 108,377</u>	<u>\$ 146,692</u>	<u>\$ 188,580</u>	<u>\$ 353,760</u>	<u>\$ 191,200</u>

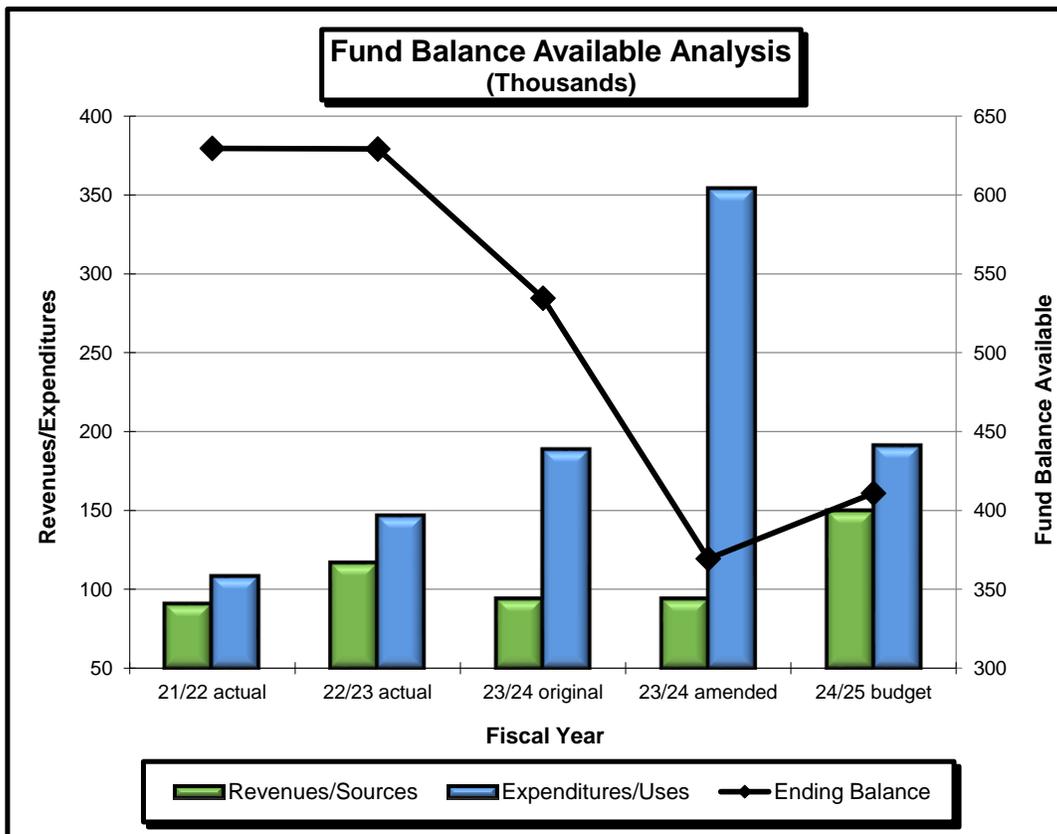
FUND BALANCE AVAILABLE

INDUSTRIAL AIR CENTER

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Revenues/Other Financing Sources (OFS)	\$ 90,833	\$ 116,499	\$ 93,990	\$ 93,990	\$ 149,320
Expenditures/Other Financing Uses (OFU)	108,377	146,692	188,580	353,760	191,200
Revenues/OFS Over (Under) Expenditures/OFU	\$ (17,544)	\$ (30,193)	\$ (94,590)	\$ (259,770)	\$ (41,880)
Fund Balance Appropriated	\$ 99,630	\$ 134,316	\$ 94,590	\$ 259,770	\$ 41,880
Fund Balance - Beginning of Year	\$ 675,911	\$ 629,554	\$ 629,128	\$ 629,128	\$ 452,838 **
Increase (Decrease)	(46,357)	(426)	(94,590) *	(259,770) *	(41,880)
Fund Balance - End of Year	\$ 629,554	\$ 629,128	\$ 534,538	\$ 369,358	\$ 410,958

*Excludes Encumbrances Reappropriated in the amount of \$ -

**FY2025 Fund Balance - Beginning of Year is based on an estimated actual Fund Balance - End of Year for FY2024



EXPENDITURE SUMMARY:

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Personnel Services	\$ 20,111	\$ 22,774	\$ 23,250	\$ 23,250	\$ 24,200
Operating Expenses	88,266	88,732	165,330	165,330	167,000
Capital Outlay	<u>-</u>	<u>35,186</u>	<u>-</u>	<u>165,180</u>	<u>-</u>
TOTAL	<u>\$ 108,377</u>	<u>\$ 146,692</u>	<u>\$ 188,580</u>	<u>\$ 353,760</u>	<u>\$ 191,200</u>

Industrial Air Center (5601)**Redistribution Notes:**

Position Title:	From:	To:	Percent:
Assistant Director of Public Works	Public Works Administration 5001	Industrial Air Center 5601	10%
Transportation Manager	Mass Transit Administration 5101	Industrial Air Center 5601	5%

*In addition, time is tracked for all airport-related work performed by City personnel and is subsequently apportioned to the Industrial Air Center

INDUSTRIAL AIR CENTER

DESCRIPTION OF SERVICES:

Industrial Air Center is responsible for airport operations, including grounds and building maintenance; grant procurement and administration; lease monitoring; promoting industrial development; project administration; runway approaches; transition zone safety; and runway expansion.

PROGRAM GOALS AND INITIATIVES:

- Provide safe, attractive, and well-maintained airport for use by general public, industry, and government agencies
- Secure grant funding to expand facilities
- Promote and encourage industrial and commercial development
- Provide consistent guidelines to fixed base operator, tenants, and other users
- Maintain grounds and buildings effectively and economically to provide a safe and attractive facility
- Foster an environment that appeals to and attracts industry
- Provide safe runway approaches and transition zones
- Increase airport revenues where feasible
- Pursue and administer grants and related projects effectively
- Continue to pursue funding to expand main runway to facilitate access by larger aircraft

EXPENDITURE SUMMARY:

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Personnel Services	\$ 20,111	\$ 22,774	\$ 23,250	\$ 23,250	\$ 24,200
Operating Expenses	88,266	88,732	165,330	165,330	167,000
Capital Outlay	-	35,186	-	165,180	-
TOTAL	\$ 108,377	\$ 146,692	\$ 188,580	\$ 353,760	\$ 191,200

PERFORMANCE INDICATORS:

Department Goal(s)	Outputs	2022-23 Actual	2023-24 Estimated	2024-25 Goal
5	Gallons of aviation fuel dispensed	25,162	23,576	24,369
1,3,4	Non-grant revenue (rent, logging, etc.)	\$ 36,195	\$ 40,000	\$ 42,000

Internal Service Fund

Group Insurance Risk Services Operations Center

Group Insurance Benefits accounts for the limited risk self-insurance for health, dental, vision, and life insurance benefits provided to the employees and dependents of the various departments of the City.

Risk Services accounts for the limited risk self-insurance retention program for worker's compensation, general, automobile, police, and public officials' liability and physical damage risk of the City. It also provides a sound risk sharing mechanism through effective safety, risk management programs, and high quality administrative services to stabilize the cost of risk for the City of Wilson. It provides Safety and Health training programs to ensure a safe work environment for City employees and also administrates an Employee Assistance Program, in addition to an Employee Health/Wellness Program.

Operations Center accounts for costs of operating and maintaining the Operations Center, which is used by departments of several funds.

INTERNAL SERVICE FUND

COUNCIL GOALS

Building a Better Wilson 1	Economic Development 2	Infrastructure 3	Homes and Neighborhoods 4	Downtown 5	Recreation and Parks 6	Community Involvement 7
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Department Goals and Initiatives	Link to Council Goals
1. Manage the City's self-insured Risk Services program	1,3,4,7
2. Federal law, industry, and environmental compliance	1,3,4,7
3. Case management	1,3,4,7
4. Coordinate occupational health nursing and screening	1,3,4,7
5. Train/monitor employees regarding safety rules, regulations, policies, and procedures	1,3,4,7
6. Maintain and coordinate safety, security, and access controls for the City	1,3,4,7
7. Manage the City wellness program	1,2
8. Manage the EAP Program	1,2

REVENUE AND EXPENDITURE SUMMARY

GROUP INSURANCE BENEFITS

FINANCIAL PLAN:

	2021-22 Actual	2022-23 Actual	2023-24 Original Plan	2023-24 Amended Plan	2024-25 Adopted Plan
<i>Revenues, Other Sources, and Fund Balance</i>					
Sales/Charges for Service	\$13,875,798	\$13,842,804	\$15,500,800	\$15,500,800	\$ 15,394,750
Miscellaneous Income	550	31,805	-	-	-
Investment Income	(37,987)	20,379	-	-	-
Fund Balance Appropriated	-	-	-	8,570	-
TOTAL	<u>\$13,838,361</u>	<u>\$13,894,988</u>	<u>\$15,500,800</u>	<u>\$15,509,370</u>	<u>\$ 15,394,750</u>

Expenditures and Other Uses

Heath Claims and Insurance	\$12,296,064	\$11,973,399	\$13,804,420	\$13,812,990	\$ 13,698,370
Dental Claims	480,096	489,121	546,870	546,870	546,870
Vision Claims	76,780	78,329	84,510	84,510	84,510
Medicare Supplement Insurance	792,981	807,983	950,000	950,000	950,000
Life Insurance	106,626	113,172	115,000	115,000	115,000
TOTAL	<u>\$13,752,547</u>	<u>\$13,462,004</u>	<u>\$15,500,800</u>	<u>\$15,509,370</u>	<u>\$ 15,394,750</u>

Group Insurance Benefits

Note: The City of Wilson operates a Health Clinic located at our Operations Center that provides health services to employees. The City of Wilson has professional staff contracted through Wilson Medical Center on duty daily to allow quicker access to care and a faster turn-around for non-life threatening illnesses and/or injuries. There are no co-payments for employees.

Personnel costs (contracted) are found in professional services. All clinic expenses are in the Group Insurance Benefits Fund.

REVENUE AND EXPENDITURE SUMMARY**RISK MANAGEMENT****FINANCIAL PLAN:**

	2021-22 Actual	2022-23 Actual	2023-24 Original Plan	2023-24 Amended Plan	2024-25 Adopted Plan
<i>Revenues, Other Sources, and Fund Balance</i>					
Sales/Charges for Service	\$ 3,392,880	\$ 3,456,860	\$ 3,591,880	\$ 3,591,880	\$ 3,688,300
Miscellaneous Income	61,422	55,710	-	-	-
Investment Income	(43,591)	19,452	-	-	-
Fund Balance Appropriated	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,872</u>	<u>-</u>
TOTAL	<u>\$ 3,410,711</u>	<u>\$ 3,532,022</u>	<u>\$ 3,591,880</u>	<u>\$ 3,596,752</u>	<u>\$ 3,688,300</u>

Expenditures and Other Uses

Risk Services	<u>\$ 2,100,067</u>	<u>\$ 2,798,339</u>	<u>\$ 3,591,880</u>	<u>\$ 3,596,752</u>	<u>\$ 3,688,300</u>
TOTAL	<u>\$ 2,100,067</u>	<u>\$ 2,798,339</u>	<u>\$ 3,591,880</u>	<u>\$ 3,596,752</u>	<u>\$ 3,688,300</u>

PERSONNEL SUMMARY

RISK MANAGEMENT

Class Title	Salary Range	2022-23 Authorized	2023-24 Authorized	2024-25 Authorized
Risk Services (2503)				
Workers Compensation Coordinator	18	1	1	1
Safety and Risk Coordinator	17	1	1	1
Full-time				
		2	2	2

Redistribution Notes:

Position Title:	From:	To:	Percent:
Human Resources Director	Human Resources 2501	Risk Services 2503	50%

Note: Occupational health nursing services are provided through the City of Wilson's Health Clinic. Clinic expenses are included in the Group Insurance Benefits Fund. Occupational Health Services related to Risk Services are charged to this fund.

RISK SERVICES

DESCRIPTION OF SERVICES:

Risk Services is responsible for the investigation and processing of all general liability, property, and worker's compensation claims through its comprehensive self-insurance and risk management program. Risk Services administers the City's safety and health, emergency management, and accident/injury prevention programs.

PROGRAM GOALS AND INITIATIVES:

- Administer occupational safety, health, risk, and emergency management programs in order to reduce the frequency and severity of on the job accidents and to assist employees in improving their health and job performance to minimize and manage the City's related liability and to prepare for and mitigate emergencies and disasters affecting employees and citizens of Wilson
- Make safety a top priority within the organization
- Develop and administer a comprehensive safety program to enhance safety awareness among all employees
- Comply with all local, state, and federal safety regulations, when applicable
- Identify and correct loss trends within the organization
- Provide aggressive internal risk claims management
- Provide training for and incorporate input from all employees regarding safety issues, as applicable

EXPENDITURE SUMMARY:

	2021-22 Actual	2022-23 Actual	2023-24 Original Plan	2023-24 Amended Plan	2024-25 Adopted Plan
Personnel Services	\$ 268,806	\$ 285,576	\$ 309,590	\$ 309,590	\$ 320,440
Operating Expenses	1,831,261	2,512,763	3,237,290	3,242,162	3,367,860
Capital Outlay	-	-	45,000	45,000	-
TOTAL	<u>\$ 2,100,067</u>	<u>\$ 2,798,339</u>	<u>\$ 3,591,880</u>	<u>\$ 3,596,752</u>	<u>\$ 3,688,300</u>

PERFORMANCE INDICATORS:

Department Goal(s)	Outputs	2022-23 Actual	2023-24 Estimated	2024-25 Goal
1	Total cost of insurance coverage - 12 month	1,082,429	1,400,000	1,800,000
1,2,3,6	Comply with Safety Regulations	100%	100%	100%

REVENUE AND EXPENDITURE SUMMARY**OPERATIONS CENTER****FINANCIAL PLAN:**

	2021-22 Actual	2022-23 Actual	2023-24 Original Plan	2023-24 Amended Plan	2024-25 Adopted Plan
<i>Revenues, Other Sources, and Fund Balance</i>					
Sales/Charges for Service	\$ 1,058,896	\$ 611,635	\$ 430,350	\$ 430,350	\$ 443,710
Investment Income	<u>(6,603)</u>	<u>1,662</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL	<u><u>\$ 1,052,293</u></u>	<u><u>\$ 613,297</u></u>	<u><u>\$ 430,350</u></u>	<u><u>\$ 430,350</u></u>	<u><u>\$ 443,710</u></u>

Expenditures and Other Uses

Operations	\$ 342,749	\$ 283,682	\$ 430,350	\$ 402,350	\$ 443,710
Capital Outlay	-	-	-	28,000	-
Debt Service	<u>378,485</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL	<u><u>\$ 721,234</u></u>	<u><u>\$ 283,682</u></u>	<u><u>\$ 430,350</u></u>	<u><u>\$ 430,350</u></u>	<u><u>\$ 443,710</u></u>

Capital Projects

IMPACT OF CAPITAL PROJECTS BUDGET

The Fiscal Year 2025 Annual Operating Budget includes capital outlay expenditures of \$10,834,070. Items costing at least \$5,000 and have a useful life of more than one (1) year are considered capital outlay expenditures. Operating cost impacts for these items, where applicable, have been considered within each department.

This section includes the major capital projects for the City. The projects described have multi-year time frames for completion and are budgeted through separate project ordinances.

In many cases, the completion of these capital projects will impact a department's operating budget as projects are completed and require maintenance and upkeep. While some completed projects may have little to no staffing or operating/maintenance costs associated with them (i.e. the replacement of a culvert), others may bear considerable annual costs (i.e. the opening of a newly constructed fire station) that must be built into the City's operating budget. Some facilities may require additional utilities, such as electricity and water, above current consumption levels; however, an impact may not be readily evident when projects are funded. Consequently, the impacts of capital projects on the annual operating budget are estimated when available and noted under each project when identified. Most projects will not have an operating impact in the year during which they are funded since this is typically the construction/ installation phase. Also, for a renovation which does not include expansion, operating costs are already captured in the department's annual operating budget.

The City prepares a five-year capital improvement program each year as part of its budgeting and planning process. This capital improvement program is a schedule of capital projects and their priority for the five-year planning period. These projects are for the construction, purchase, replacement, or major renovation of a building, utility system, or other physical structure. These projects include tangible assets with a useful life of more than one year and require an expenditure of at least \$50,000; or, for vehicles and equipment, have a useful life of at least fifteen years and a cost of at least \$150,000. The estimated cost of operating and maintaining the asset, if more than \$10,000, is included in the capital improvement program document.

The five-year capital improvement program serves as a planning tool for management and City Council. The first year of the plan is generally considered for budget adoption purposes each year during the budget process. The capital improvement program is updated each year to meet changing needs, priorities, and financing capabilities. Current capital projects and their relationship to the operating budget are discussed in the following paragraphs.

GENERAL GOVERNMENT PROJECTS

Funding for governmental funds capital projects is provided by grants, transfers from other funds, contributions, investment income, and fund balance. These projects include continued economic community investment in downtown building revitalization, public street construction and maintenance, assessment and cleanup of Brownfields sites, and various recreation and park improvement projects.

The 2022 Environmental Protection Agency (EPA) Brownfields Assessment project will conduct environmental site assessments, hold community meetings, and develop site-specific cleanup plans with a project cost of \$500,000.

Work continues on the Wilson Mall project. Initial phases include acquisition and demolition with a preliminary project cost of \$4,150,000.

The City has budgeted funds for the Fleming Stadium II Repairs project for grandstand major renovations.

Work is nearly complete on Toisnot Park Renovations. The project is allocated at \$227,150. The renovations will include an entrance area, parking improvements, a renovated skate park, playgrounds, and better use of natural areas.

The Miracle Field project will raise funds for the construction of a specially-designed baseball field that will be equipped to give children with intellectual and/or physical disabilities the recreation opportunities to enjoy the great game of baseball.

The City is working on the replacement of the rail station canopy located at the rail tracks. NCDOT grant funding is expected to be received to help with this project.

A project is authorized for a new splash pad at the J. Burt Gillette Athletic complex. Grant proceeds will partially fund the project.

A project is authorized for improvements to Lake Wilson Park which includes converting an existing walking path into an ADA accessible hard surface path with lights for year-around use. The project also includes improvements to Reid Street Community Center which consists of upgrades to the fitness room and kitchen area.

IMPACT OF CAPITAL PROJECTS BUDGET

The City's Street Construction and Maintenance division, with funds from the motor vehicle license tax, will maintain, repair, construct, reconstruct, widen or improve public streets in the City that do not form a part of the State highway system. Funds for FY 2022 - FY 2024 are budgeted and an additional \$1,125,000 is included in the FY 2025 budget.

A 2022 Economic Development Initiative (EDI) grant will provide funding for Reid Street Park Improvements in the amount of \$1,500,000 with updates to the Reid Street Community Center and Park following recommendations outlined in the Parks and Recreation Master Plan.

The City was awarded a 2023 Economic Development Initiative (EDI) Federal Community Projects Funding grant in the amount of \$4,000,000. These funds will be used for design and construction for improvements to City of Wilson parks. The improvements will focus on ADA accessibility, replacement of older playgrounds, installing new shelters, walking trails, park amenities, and landscaping.

Work is ongoing for the Cherry Hotel project that includes a parking lot and infrastructure improvements. Once the hotel is completely renovated it will include 100 guest rooms, a reception area, bar, dining, and two-story ballroom and conference space.

The City is working on the American Rescue Plan Act (ARPA). We received \$15,762,460 through ARPA. The project funds will be used to provide employee vaccine incentive, improve water, sewer, and stormwater infrastructure, expand transportation program service hours, implement housing and commercial redevelopment projects, demolish substandard structures, implement new public safety software, and improve parks and recreation facilities.

The Nash Street Parking and Streetscape project will include angled parking on Nash Street from Pine to Jackson with a project cost of \$1,200,000. This includes reducing Nash Street from three lanes to two lanes and removing, relocating, and replacing the sidewalk, curb, and gutter on the east side of the roadway. Additional items will also include planted islands, benches, trashcans and improved landscape.

Nearly \$74 million is budgeted for an Outdoor Sports and Recreation Facility. The project is funded by Special Obligation bonds as well as with Wilson County and Wilson County Tourism Board appropriations. The facility is expected to be complete no later than April 2026.

A project is authorized in the amount of \$203,210 for the purchase and installation of a shelter and play surfaces for the Pickleball Complex at the J. Burt Gillette Community Park.

DOWNTOWN DEVELOPMENT PROJECTS

The City continues funding of various economic development projects throughout the downtown area. The Economic Community Investment – Downtown Building Revitalization project is in progress to stimulate economic community growth in the downtown area. These funds are to rehabilitate infrastructure, sidewalks, and buildings in Historic Downtown Wilson.

WATER RESOURCES PROJECTS

The City's most significant capital expenditures in recent years have been in the Water Resources area. In fact, over the past twenty years, the City has spent approximately \$139 million on water supply, treatment, distribution infrastructure, and wastewater collection and treatment improvements. These capital costs are funded mainly through debt (\$78.7 million).

The Hominy Creek Turbo Blower 3, 4, and 5 project will replace the remaining three 1974 vintage blowers with variable speed turbo blowers. The project will also replace outdated ductile pipe and valves with steel pipe and valves to existing manifold. This is a routine replacement of blowers with more efficient models that will provide service that is more reliable. Project costs are estimated at \$3,250,000.

The Wiggins Mill Water Plant could expand to 16 MGD to begin the process of replacing Toisnot capability and to convert from the original 2300-volt system to a 480-volt system for reliability. The expansion and electrical conversion design has begun. The City is considering phasing the project. Preliminary estimates are \$33,700,000, which is expected to be funded by debt.

The Wiggins Mill Dam and Pump Station Mitigation project is for protection if a major flooding event occurs. This project is to move all electrical motor starters, generators, motors where possible, and the chemical feed system to above the 500-year flood elevation. The design work and bid process is complete, while construction is in the final stages. Total project costs are estimated at \$3,309,000.

IMPACT OF CAPITAL PROJECTS BUDGET

The Longview and Stantonsburg Pump Station Upgrade Project will replace existing pumps, drives, and motors at the 42-year old pump station to improve reliability of service. Longview construction is in final stages of completion with estimated project costs of \$5,169,000.

The Programmable Logic Controllers (PLC) Upgrade of Wastewater Treatment SCADA will replace all existing programmable logic controllers used to control wastewater treatment plant SCADA. Project is nearly complete with estimated costs at \$770,000.

The Downtown Utility Relocation project is for the replacement, relocation, and size increase of utilities to support future economic development initiatives in downtown Wilson. Project is estimated at \$2,360,560.

The Merck Sewer Outfall will repair sewer lines in the NC-42 area. Project costs are estimated at \$3,575,900.

The Dam Infrastructure Improvements will repair and complete needed updates. Project costs are estimated at \$500,000.

The 24" Water Main Replacement will replace an existing steel water line that was installed in 1960. The current line has recently experienced several leaks. This project is supplemented by a State Fiscal Recovery Fund – ARPA grant in the amount of \$3,723,080. The project costs are estimated at \$4,217,440.

A project is authorized for replacement of heat exchangers at the digesters. The project costs are estimated at \$1,500,000.

A project is authorized for construction of an outfall line crossing the creek directly behind the Wastewater Treatment Plant. The project costs are estimated at \$200,000.

STORMWATER PROJECTS

A 2022 North Carolina Land & Water Fund (NCLWF) Real-Time Control of Stormwater Ponds grant provides \$286,660 in funding to install sensors on outlet structures located in in-line ponds which will draw the water levels down to alleviate localized flooding concerns.

The Local Assistance for Stormwater Infrastructure Investments Grant (LASII) is provided by the North Carolina Department of Environment Quality and funds \$3,279,710 to design, engineer, and construct three regional stormwater control measures in the Elizabeth Street Regional area.

The RAISE grant project will conduct feasibility and design plans for a greenway trail along approximately 3.8 miles of Hominy Creek from NC42/Ward Boulevard to the US301 multi-use path, with spurs connecting to downtown Wilson and the Wilson Medical Center. The estimated project total is \$1,200,000.

A project is authorized for the construction associated with the stormwater infrastructure portion of the outdoor sports and recreation facility. The estimated project cost is \$1,238,210.

ELECTRIC PROJECTS

The Campus at 587 Electric Transmission Lines, Point of Delivery Stations, and Substation project will install transmission lines, point of delivery stations and a substation to serve the development. The project costs are estimated at \$4,306,680.

The Parking Deck Infrastructure project is for all infrastructure work related to the downtown parking deck located in the Nash and Pine Street block with an estimated project cost of \$1,579,440.

In FY 2017, the City began contributing \$31,000 per year to the 301 Infrastructure and Corridor improvements project. This project continues to provide funding for the improvement and enhancement of the 301 Corridor with the new FY2024 proposed funding, the budget will be \$279,000.

BROADBAND PROJECTS

The Broadband Deployment Project is for the installation of gigabit fiber network into, throughout, and within four southern Wilson County towns: Black Creek, Lucama, Saratoga, and Stantonsburg and one large agribusiness operation located outside Saratoga. The project costs are estimated at \$1,500,000.

The Wilson Smart Agriculture Facility - Rural Innovation Stronger Economy (RISE) Project is for the construction of a smart agriculture laboratory facility that supports the city's existing broadband municipal fiber network as part of the United States Department of Agriculture RISE Grant Program. The lab will include a smart greenhouse/glasshouse, smart field/farm, and smart farmer's market components. The project costs are estimated at \$1,116,220.

SUMMARY OF CAPITAL PROJECTS BY FUND

**As Budgeted
June 30, 2024**

General

2022 Environmental Protection Agency (EPA) Brownfields Assessment	500,000
Wilson Mall Project	4,150,000
Fleming Stadium II Repairs	380,470
Toisnot Park Renovations	227,150
Miracle Field	1,571,990
Rail Station Canopy Replacement	763,870
Splash Pad	712,110
Lake Wilson Park Improvements & Reid Street Community Center Improvements	1,150,000
2024 Public Street Maintenance and Construction	2,222,520
2025 Public Street Maintenance and Construction	1,125,000
2022 Economic Development Initiative (EDI) Reid Street Park Improvements	1,547,630
2023 Economic Development Initiative (EDI) Federal Community Projects (Parks)	4,000,000
Cherry Hotel	1,430,000
American Rescue Plan Act (ARPA)	15,762,460
Nash Street Parking and Streetscape	1,200,000
Outdoor Sports and Recreation Facility	74,118,050
Pickleball Complex	203,210

Downtown Development

Economic Community Investment - Downtown Building Revitalization	2,621,460
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Water Resources

Hominy Creek Turbo Blower 3, 4, & 5	3,250,000
Wiggins Mill Expansion from 12 to 16 MGD and 480V Electrical Conversion	33,700,000
Wiggins Mill Raw Water Dam and Pump Station Mitigation	3,309,000
Longview and Stantonsburg Pump Station Upgrade	5,169,000
PLC Upgrade of Wastewater Treatment SCADA	770,000
Wilson Downtown Utility Relocation and Replacement	2,360,560
Merck Sewer Outfall	3,575,900
Dam Infrastructure Improvements	500,000
24" Water Main Replacement	4,217,440
Digester Heat Exchange	1,500,000
Creek Crossing Outfall	200,000

SUMMARY OF CAPITAL PROJECTS BY FUND

**As Budgeted
June 30, 2024**

Stormwater

2022 North Carolina Land & Water (NCLWF) Real-Time Control of Stormwater Ponds	286,660
North Carolina Department of Environmental Quality (NCDEQ) Elizabeth Street Regional Stormwater Control Measures (SCM)	3,279,710
2021 Rebuilding American Infrastructure with Sustainability & Equity (RAISE) Grant - Hominy Creek Greenway & Trail Network Plan	1,200,000
Stormwater Stadium Infrastructure	1,238,210

Electric

Campus at 587 Electric Transmission Lines, Point of Delivery Stations, and Substation	4,306,680
Parking Deck Infrastructure	1,579,440
301 Infrastructure/Corridor Improvements	279,000

Broadband

EDA Broadband Deployment	1,500,000
Wilson Smart Agriculture Facility - Rural Innovation Stronger Economy (RISE)	1,116,220

**2022 ENVIRONMENTAL PROTECTION AGENCY (EPA)
BROWNFIELDS ASSESSMENT**

PROJECT PL0045

The grant provides funding to inventory, characterize, assess, and conduct cleanup planning and community involvement related activities. Plans include twelve Phase I and eight Phase II environmental site assessments, community meetings, development of site-specific cleanup plans or analysis of Brownfield cleanup alternatives.

	Project Authorization		Actual		
	FY 2024	FY 2024	Prior Years	2023-24 Estimated	Total to Date Estimated
	Current	Recommended			
REVENUES					
Environmental Protection Agency Grant	\$ 500,000	\$ 500,000	\$ 170,860	\$ 262,900	\$ 433,760
Total	<u>\$ 500,000</u>	<u>\$ 500,000</u>	<u>\$ 170,860</u>	<u>\$ 262,900</u>	<u>\$ 433,760</u>
EXPENDITURES					
Engineering	\$ 491,000	\$ 491,000	\$ 168,136	\$ 260,900	\$ 429,036
Administrative Costs	9,000	9,000	2,724	2,000	4,724
Total	<u>\$ 500,000</u>	<u>\$ 500,000</u>	<u>\$ 170,860</u>	<u>\$ 262,900</u>	<u>\$ 433,760</u>

WILSON MALL PROJECT

PROJECT GG1054

This project is for the acquisition and demolition of the Wilson Mall property.

	Project Authorization		Actual		
	FY 2024	FY 2024	Prior Years	2023-24 Estimated	Total to Date Estimated
	Current	Recommended			
REVENUES					
Transfer from the American Rescue Plan Act (ARPA)	\$ 4,150,000	\$ 4,150,000	\$ 4,150,000	\$ -	\$ 4,150,000
Total	<u>\$ 4,150,000</u>	<u>\$ 4,150,000</u>	<u>\$ 4,150,000</u>	<u>\$ -</u>	<u>\$ 4,150,000</u>
EXPENDITURES					
Acquisition	\$ 3,000,000	\$ 3,000,000	\$ 2,034,947	\$ -	\$ 2,034,947
Demolition	1,000,000	1,000,000	-	335,840	335,840
Administrative Costs	150,000	150,000	-	-	-
Total	<u>\$ 4,150,000</u>	<u>\$ 4,150,000</u>	<u>\$ 2,034,947</u>	<u>\$ 335,840</u>	<u>\$ 2,370,787</u>

FLEMING STADIUM II REPAIRS

PROJECT RE0043

The project is for Fleming Stadium grandstand major renovations.

	Project Authorization		Actual		
	FY 2024	FY 2024	Prior Years	2023-24	Total to Date
	Current	Recommended		Estimated	Estimated
REVENUES					
Investment Income	\$ -	\$ 470	\$ 468	\$ -	\$ 468
Transfer from General Fund	380,000	380,000	380,000	-	380,000
Total	<u>\$ 380,000</u>	<u>\$ 380,470</u>	<u>\$ 380,468</u>	<u>\$ -</u>	<u>\$ 380,468</u>
EXPENDITURES					
Engineering	\$ 33,280	\$ 33,750	\$ 27,493	\$ 2,500	\$ 29,993
Construction	221,720	221,720	215,711	-	215,711
Transfer to Toisnot Park Renovations Capital Project Fund	125,000	125,000	125,000	-	125,000
Total	<u>\$ 380,000</u>	<u>\$ 380,470</u>	<u>\$ 368,204</u>	<u>\$ 2,500</u>	<u>\$ 370,704</u>

TOISNOT PARK RENOVATIONS

PROJECT PK0095

The new plan for Toisnot Park will include an entrance area, parking improvements, renovated skate park, playgrounds, and better use of natural areas.

	Project Authorization		Actual		
	FY 2024	FY 2024	Prior Years	2023-24	Total to Date
	Current	Recommended		Estimated	Estimated
REVENUES					
Investment Income	\$ 2,150	\$ 2,150	\$ 1,984	\$ -	\$ 1,984
Transfer from Fleming Stadium II Repairs Capital Project Fund	125,000	125,000	125,000	-	125,000
Transfer from General Fund	100,000	100,000	100,000	-	100,000
Total	<u>\$ 227,150</u>	<u>\$ 227,150</u>	<u>\$ 226,984</u>	<u>\$ -</u>	<u>\$ 226,984</u>
EXPENDITURES					
Engineering	\$ 11,520	\$ 11,520	\$ 6,310	\$ 2,500	\$ 8,810
Construction	67,150	67,150	59,150	-	59,150
General Equipment	125,000	125,000	-	-	-
Land Improvement	10,000	10,000	4,300	-	4,300
Transfer to City-Wide Greenway System Capital Project Fund	13,480	13,480	13,480	-	13,480
Total	<u>\$ 227,150</u>	<u>\$ 227,150</u>	<u>\$ 83,240</u>	<u>\$ 2,500</u>	<u>\$ 85,740</u>

MIRACLE FIELD

PROJECT PK0097

This project will raise funds for the construction of a specially-designed baseball field that will be equipped to give children with intellectual and/or physical disabilities the recreation opportunities to enjoy the great game of baseball.

	Project Authorization		Actual		
	FY 2024	FY 2024	Prior Years	2023-24	Total to Date
	Current	Recommended		Estimated	Estimated
REVENUES					
Investment Income	\$ 1,820	\$ 1,820	\$ 1,817	\$ -	\$ 1,817
Contributions	800,000	800,000	478,651	75,000	553,651
Transfer from General Fund	770,170	770,170	770,170	-	770,170
Total	\$ 1,571,990	\$ 1,571,990	\$ 1,250,638	\$ 75,000	\$ 1,325,638
EXPENDITURES					
Engineering	\$ 65,200	\$ 76,030	\$ 56,772	\$ 19,260	\$ 76,032
Construction	1,232,700	1,221,870	1,027,083	112,520	1,139,603
Transfer to General Fund	274,090	274,090	-	-	-
Total	\$ 1,571,990	\$ 1,571,990	\$ 1,083,855	\$ 131,780	\$ 1,215,635

RAIL STATION CANOPY REPLACEMENT

PROJECT PS0006

The cost of replacing the canopy at the rail station.

	Project Authorization		Actual		
	FY 2024	FY 2024	Prior Years	2023-24	Total to Date
	Current	Recommended		Estimated	Estimated
REVENUES					
Transfer from General Fund	\$ 147,500	\$ 147,500	\$ 147,500	\$ -	\$ 147,500
Investment Income	7,470	12,890	12,887	-	12,887
Contributions	-	135,000	-	-	-
NCDOT - State Funds	333,480	468,480	-	-	-
Total	\$ 488,450	\$ 763,870	\$ 160,387	\$ -	\$ 160,387
EXPENDITURES					
Engineering	\$ 40,000	\$ 40,000	\$ -	\$ -	\$ -
Construction	448,450	723,870	-	77,710	77,710
Total	\$ 488,450	\$ 763,870	\$ -	\$ 77,710	\$ 77,710

SPLASH PAD

PROJECT PK0122

This project is authorized for a new splash pad at the J. Burt Gillette Athletic complex.

	Project Authorization		Actual		
	FY 2024	FY 2024	Prior Years	2023-24	Total to Date
	Current	Recommended		Estimated	Estimated
REVENUES					
Transfer from General Fund	\$ 300,000	\$ 300,000	\$ -	\$ 300,000	\$ 300,000
Grant Proceeds	412,110	412,110	-	-	-
Total	\$ 712,110	\$ 712,110	\$ -	\$ 300,000	\$ 300,000
EXPENDITURES					
Engineering	\$ 55,270	\$ 55,270	\$ -	\$ 15,000	\$ 15,000
Land Improvements	124,040	124,040	-	25,000	25,000
General Equipment	35,000	45,030	-	27,700	27,700
Construction	455,000	444,970	-	416,840	416,840
Contingency	42,800	42,800	-	-	-
Total	\$ 712,110	\$ 712,110	\$ -	\$ 484,540	\$ 484,540

LAKE WILSON PARK IMPROVEMENTS AND REID STREET COMMUNITY CENTER IMPROVEMENTS

PROJECT PK0123

Project is for improvements to Lake Wilson Park which includes converting an existing walking path into and ADA accessible hard surface path with lights for year-around use. The project also includes improvements to Reid Street Community Center which consists of upgrades to the fitness room and kitchen area.

	Project Authorization		Actual		
	FY 2024	FY 2024	Prior Years	2023-24	Total to Date
	Current	Recommended		Estimated	Estimated
REVENUES					
Grant Proceeds	\$ 1,150,000	\$ 1,150,000	\$ -	\$ 1,150,000	\$ 1,150,000
Investment Income	-	-	-	14,960	14,960
Total	\$ 1,150,000	\$ 1,150,000	\$ -	\$ 1,164,960	\$ 1,164,960
EXPENDITURES					
Engineering	\$ 92,000	\$ 92,000	\$ -	\$ 50,000	\$ 50,000
Office Furniture and Equipment	9,000	9,000	-	-	-
General Equipment	103,200	103,200	-	-	-
Buildings and Structures	82,500	82,500	-	-	-
Construction	863,300	863,300	-	-	-
Total	\$ 1,150,000	\$ 1,150,000	\$ -	\$ 50,000	\$ 50,000

2024 PUBLIC STREET MAINTENANCE AND CONSTRUCTION

PROJECT PS0033

Maintaining, repairing, constructing, reconstructing, widening, or improving public streets in the City of Wilson that do not form a part of the State Highway Systems.

	Project Authorization		Actual		
	FY 2024	FY 2024	Prior Years	2023-24	Total to Date
	Current	Recommended		Estimated	Estimated
REVENUES					
Transfer from 2022 Public Street Maintenance and Construction Capital Project Fund	\$ 636,720	\$ 636,720	\$ -	\$ 636,715	\$ 636,715
Transfer from 2023 Public Street Maintenance and Construction Capital Project Fund	675,000	675,000	-	675,000	675,000
Transfer from General Fund	910,800	910,800	-	\$ 910,790	\$ 910,790
Total	\$ 2,222,520	\$ 2,222,520	\$ -	\$ 2,222,505	\$ 2,222,505
EXPENDITURES					
Infrastructure Improvement/Maintenance	\$ 2,222,520	\$ 2,222,520	\$ -	\$ 2,222,505	\$ 2,222,505
Total	\$ 2,222,520	\$ 2,222,520	\$ -	\$ 2,222,505	\$ 2,222,505

2025 PUBLIC STREET MAINTENANCE AND CONSTRUCTION

PROJECT PS0035

Maintaining, repairing, constructing, reconstructing, widening, or improving public streets in the City of Wilson that do not form a part of the State Highway Systems.

	Project Authorization		Actual		
	FY 2024	FY 2025	Prior Years	2023-24	Total to Date
	Current	Recommended		Estimated	Estimated
REVENUES					
Transfer from General Fund	\$ -	\$ 1,125,000	\$ -	\$ -	\$ -
Total	\$ -	\$ 1,125,000	\$ -	\$ -	\$ -
EXPENDITURES					
Infrastructure Improvement/Maintenance	\$ -	\$ 1,125,000	\$ -	\$ -	\$ -
Total	\$ -	\$ 1,125,000	\$ -	\$ -	\$ -

2022 ECONOMIC DEVELOPMENT INITIATIVE (EDI)**REID STREET PARK IMPROVEMENTS****PROJECT PK0116**

The project is for an addition to the existing Reid Street Community Center and Park. The focus will be improvements to the recreational center following recommendations outlined in the Parks and Recreation Master Plan.

	Project Authorization		Actual		
	FY 2024	FY 2024	Prior Years	2023-24 Estimated	Total to Date Estimated
	Current	Recommended			
REVENUES					
Transfer from General Fund	\$ 47,630	\$ 47,630	\$ 47,630	\$ -	\$ 47,630
Economic Development Initiative Grant	1,500,000	1,500,000	-	-	-
Total	\$ 1,547,630	\$ 1,547,630	\$ 47,630	\$ -	\$ 47,630
EXPENDITURES					
Engineering	\$ 167,630	\$ 167,630	\$ -	\$ 182,000	\$ 182,000
Administrative Costs	75,000	75,000	-	-	-
Land Improvements	60,000	60,000	-	-	-
Construction	1,086,650	1,069,750	-	-	-
Buildings and Structures	-	16,900	-	-	-
Contingency	158,350	158,350	-	-	-
Total	\$ 1,547,630	\$ 1,547,630	\$ -	\$ 182,000	\$ 182,000

2023 ECONOMIC DEVELOPMENT INITIATIVE (EDI)**FEDERAL COMMUNITY PROJECTS FUNDING (PARKS)****PROJECT PK0115**

This project is for design and construction for improvements to City of Wilson parks. The improvements will focus on ADA accessibility, replacement of older playgrounds, installing new shelters, walking trails, park amenities, and landscaping.

	Project Authorization		Actual		
	FY 2024	FY 2024	Prior Years	2023-24 Estimated	Total to Date Estimated
	Current	Recommended			
REVENUES					
Economic Development Initiative Grant	\$ 4,000,000	\$ 4,000,000	\$ -	\$ -	\$ -
Total	\$ 4,000,000	\$ 4,000,000	\$ -	\$ -	\$ -
EXPENDITURES					
Engineering	\$ 428,700	\$ 355,000	\$ -	\$ 250,000	\$ 250,000
General Equipment	1,142,000	775,720	-	-	-
Land Improvements	1,314,150	1,800,390	-	-	-
Buildings and Structures	1,115,150	1,051,800	-	-	-
Buildings and Structures	-	17,090	-	-	-
Total	\$ 4,000,000	\$ 4,000,000	\$ -	\$ 250,000	\$ 250,000

CHERRY HOTEL

PROJECT GG1033

The project is for loan repayment, parking lot, and infrastructure improvements.

	Project Authorization		Actual		
	FY 2024	FY 2024	Prior Years	2023-24	Total to Date
	Current	Recommended		Estimated	Estimated
REVENUES					
Transfer from General Fund	\$ 1,430,000	\$ 1,430,000	\$ 1,430,000	\$ -	\$ 1,430,000
Investment Income	-	-	13,873	-	13,873
Total	\$ 1,430,000	\$ 1,430,000	\$ 1,443,873	\$ -	\$ 1,443,873
EXPENDITURES					
Remediation and Cleanup	\$ 780,000	\$ 780,000	\$ 665,038	\$ -	\$ 665,038
Construction	500,000	500,000	-	-	-
Parking Lot Improvements	150,000	150,000	-	-	-
Total	\$ 1,430,000	\$ 1,430,000	\$ 665,038	\$ -	\$ 665,038

AMERICAN RESCUE PLAN ACT (ARPA)

PROJECT GG2021

The project is for Coronavirus State and Local Fiscal Recovery funds used to provide employee vaccine incentive, improve water, sewer, and stormwater infrastructure, expand transportation program service hours, implement housing and commercial redevelopment projects, demolish substandard structures, implement new public safety software, and improve parks and recreation facilities.

	Project Authorization		Actual		
	FY 2024	FY 2024	Prior Years	2023-24	Total to Date
	Current	Recommended		Estimated	Estimated
REVENUES					
Grant Proceeds	\$ 15,762,460	\$ 15,762,460	\$ 7,100,610	\$ -	\$ 7,100,610
Investment Income	-	-	341,654	-	341,654
Total	\$ 15,762,460	\$ 15,762,460	\$ 7,442,264	\$ -	\$ 7,442,264
EXPENDITURES					
Program Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer to General Fund	9,737,000	9,737,000	5,719,200	-	5,719,200
Transfer to Merck Sewer Outfall					
Capital Project Fund	1,000,000	1,000,000	1,000,000	-	1,000,000
Employee Vaccine Incentive	118,420	118,420	118,415	-	118,415
Public Safety Video Analytics					
Software	263,000	263,000	262,995	-	262,995
Pender Street Park Improvements	363,000	363,000	-	-	-
Gillette Community Park Improvements	4,281,040	4,281,040	-	-	-
Total	\$ 15,762,460	\$ 15,762,460	\$ 7,100,610	\$ -	\$ 7,100,610

NASH STREET PARKING AND STREETScape

PROJECT PT0015

The project is for the addition of angled parking on Nash Street from Pine to Jackson. Reduce Nash Street from three lanes to two lanes and remove, relocate, and replace the sidewalk, curb, and gutter on east side of the roadway. Additions of planted islands, benches, trashcans, and improved landscaping.

	Project Authorization		Actual		
	FY 2024	FY 2024	Prior Years	2023-24	Total to Date
	Current	Recommended		Estimated	Estimated
REVENUES					
Transfer from General Fund	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ -	\$ 1,200,000
Investment Income	-	-	685	-	685
Total	\$ 1,200,000	\$ 1,200,000	\$ 1,200,685	\$ -	\$ 1,200,685
EXPENDITURES					
Engineering	\$ 200,000	\$ 200,000	\$ 73,243	\$ -	\$ 73,243
Construction	1,000,000	1,000,000	-	-	-
Total	\$ 1,200,000	\$ 1,200,000	\$ 73,243	\$ -	\$ 73,243

OUTDOOR SPORTS AND RECREATION FACILITY

PROJECT GG1055

The project is for planning, design, and land acquisition for an outdoor sports and recreation facility.

	Project Authorization		Actual		
	FY 2024	FY 2024	Prior Years	2023-24	Total to Date
	Current	Recommended		Estimated	Estimated
REVENUES					
Debt Proceeds	\$ 70,003,050	\$ 70,003,050	\$ -	\$ 70,003,050	\$ 70,003,050
Wilson County Contribution	3,500,000	3,500,000	-	-	-
Transfer from Water Resources Fund	3,500,000	-	-	-	-
Transfer from General Fund	615,000	615,000	640,000	-	640,000
Total	\$ 77,618,050	\$ 74,118,050	\$ 640,000	\$ 70,003,050	\$ 70,643,050
EXPENDITURES					
Architect Fees	\$ 3,528,340	\$ 3,528,340	\$ 170,370	\$ 1,835,660	\$ 2,006,030
Admin/Closing Costs	879,850	879,850	-	871,780	871,780
Professional Fees	615,000	615,260	75,203	540,057	615,260
Land Acquisition	4,975,000	4,974,740	-	4,648,720	4,648,720
Buildings & Structures	55,492,350	55,492,350	-	-	-
Furniture & Equipment	4,626,090	4,626,090	-	-	-
Infrastructure	7,501,420	4,001,420	-	-	-
Total	\$ 77,618,050	\$ 74,118,050	\$ 245,573	\$ 7,896,217	\$ 8,141,790

PICKLEBALL COMPLEX**PROJECT RE0055**

The project is authorized for the purchase and installation of a shelter and play surfaces for the Pickleball Complex at the J. Burt Gillette Community Park.

	Project Authorization		Actual		
	FY 2024	FY 2024	Prior Years	2023-24	Total to Date
	Current	Recommended		Estimated	Estimated
REVENUES					
Transfer from General Fund	\$ 203,210	\$ 203,210	\$ -	\$ -	\$ -
Total	<u>\$ 203,210</u>	<u>\$ 203,210</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXPENDITURES					
Buildings & Structures	\$ 75,000	\$ 75,000	\$ -	\$ -	\$ -
General Equipment	128,210	128,210	-	-	-
Total	<u>\$ 203,210</u>	<u>\$ 203,210</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**ECONOMIC COMMUNITY INVESTMENT
DOWNTOWN BUILDING REVITALIZATION****PROJECT DD0025**

The continuation of projects and efforts to redevelop and rehabilitate structures in the downtown area.

	Project Authorization		Actual		
	FY 2024	FY 2025	Prior Years	2023-24	Total to Date
	Current	Recommended		Estimated	Estimated
REVENUES					
Transfer from Electric Fund	\$ 2,350,000	\$ 2,600,000	\$ 2,100,000	\$ 250,000	\$ 2,350,000
Investment Income	20,000	21,460	21,451	-	21,451
Total	<u>\$ 2,370,000</u>	<u>\$ 2,621,460</u>	<u>\$ 2,121,451</u>	<u>\$ 250,000</u>	<u>\$ 2,371,451</u>
EXPENDITURES					
Administrative/Operating	\$ 13,000	\$ 13,000	\$ 7,088	\$ -	\$ 7,088
Project Incentives	885,000	1,285,000	745,978	250,000	995,978
Construction	482,000	482,000	285,626	25,000	310,626
Structure Renovation and Rehabilitation	800,000	651,460	501,561	6,480	508,041
Land Improvements	50,000	50,000	-	-	-
Downtown Redevelopment Incentive Grant	140,000	140,000	67,731	11,000	78,731
Total	<u>\$ 2,370,000</u>	<u>\$ 2,621,460</u>	<u>\$ 1,607,984</u>	<u>\$ 292,480</u>	<u>\$ 1,900,464</u>

HOMINY CREEK TURBO BLOWER 3, 4, & 5

PROJECT WM0158

Project is for the replacement of forty-five year old blowers at Hominy Creek Wastewater Plant with more efficient models that provide more reliable service.

	Project Authorization		Actual		
	FY 2024	FY 2024	Prior Years	2023-24	Total to Date
	Current	Recommended		Estimated	Estimated
REVENUES					
Investment Income	\$ -	\$ -	\$ 26,940	\$ -	\$ 26,940
Transfer from Water Resources					
Fund	3,250,000	3,250,000	2,650,000	-	2,650,000
Total	<u>\$ 3,250,000</u>	<u>\$ 3,250,000</u>	<u>\$ 2,676,940</u>	<u>\$ -</u>	<u>\$ 2,676,940</u>
EXPENDITURES					
Engineering	\$ 400,000	\$ 400,000	\$ 249,524	\$ -	\$ 249,524
Construction	2,850,000	2,850,000	2,257,821	103,050	2,360,871
Total	<u>\$ 3,250,000</u>	<u>\$ 3,250,000</u>	<u>\$ 2,507,345</u>	<u>\$ 103,050</u>	<u>\$ 2,610,395</u>

WIGGINS MILL EXPANSION FROM 12 TO 16 MGD AND 480V ELECTRICAL CONVERSION

PROJECT WP0099

Plant needs to expand to 16 MGD to begin the process of replacing capability and to convert to a 480-volt system for reliability.

	Project Authorization		Actual		
	FY 2024	FY 2024	Prior Years	2023-24	Total to Date
	Current	Recommended		Estimated	Estimated
REVENUES					
Investment Income	\$ 76,050	\$ 76,050	\$ 169,855	\$ -	\$ 169,855
Debt Proceeds	26,900,000	26,900,000	-	-	-
Transfer from Water Resources					
Fund	4,300,000	4,300,000	4,300,000	-	4,300,000
Residual Equity Transfer	2,423,950	2,423,950	2,423,943	-	2,423,943
Total	<u>\$ 33,700,000</u>	<u>\$ 33,700,000</u>	<u>\$ 6,893,798</u>	<u>\$ -</u>	<u>\$ 6,893,798</u>
EXPENDITURES					
Engineering	\$ 3,400,000	\$ 3,400,000	\$ 1,903,528	\$ 113,680	\$ 2,017,208
Construction	26,000,000	26,000,000	-	-	-
Transfer to Water Resources					
Fund	4,300,000	4,300,000	4,300,000	-	4,300,000
Total	<u>\$ 33,700,000</u>	<u>\$ 33,700,000</u>	<u>\$ 6,203,528</u>	<u>\$ 113,680</u>	<u>\$ 6,317,208</u>

WIGGINS MILL DAM AND PUMP STATION MIGRATION

PROJECT WP9996

Project is for protection during a major flooding event and will include moving all electrical motor starters, generators, motors, and chemical feed system to an above 500-year flood elevation.

	Project Authorization		Actual		
	FY 2024	FY 2024	Prior Years	2023-24	Total to Date
	Current	Recommended		Estimated	Estimated
REVENUES					
Investment Income	\$ 39,000	\$ 39,000	\$ 38,103	\$ -	\$ 38,103
Transfer from Water Resources Fund	3,270,000	3,270,000	3,270,000	-	3,270,000
Total	<u>\$ 3,309,000</u>	<u>\$ 3,309,000</u>	<u>\$ 3,308,103</u>	<u>\$ -</u>	<u>\$ 3,308,103</u>
EXPENDITURES					
Engineering	\$ 408,000	\$ 408,000	\$ 190,825	\$ 48,900	\$ 239,725
Construction	2,901,000	2,901,000	2,818,852	-	2,818,852
Total	<u>\$ 3,309,000</u>	<u>\$ 3,309,000</u>	<u>\$ 3,009,677</u>	<u>\$ 48,900</u>	<u>\$ 3,058,577</u>

LONGVIEW AND STANTONSBURG PUMP STATION UPGRADE

PROJECT WM0144

Replacing existing pumps, drives, and motors to improve reliability of service at Longview and Stantonburg Pump Stations.

	Project Authorization		Actual		
	FY 2024	FY 2024	Prior Years	2023-24	Total to Date
	Current	Recommended		Estimated	Estimated
REVENUES					
Investment Income	\$ -	\$ -	\$ 121,965	\$ -	\$ 121,965
Transfer from Water Resources Fund	2,869,000	2,869,000	2,869,000	-	2,869,000
Transfer from Water Resources Capital Reserve Fund	2,300,000	2,300,000	2,300,000	-	2,300,000
Total	<u>\$ 5,169,000</u>	<u>\$ 5,169,000</u>	<u>\$ 5,290,965</u>	<u>\$ -</u>	<u>\$ 5,290,965</u>
EXPENDITURES					
Engineering	\$ 300,000	\$ 300,000	\$ 289,036	\$ 10,170	\$ 299,206
Construction	4,855,840	4,855,840	4,779,178	-	4,779,178
Land	13,160	13,160	13,152	-	13,152
Total	<u>\$ 5,169,000</u>	<u>\$ 5,169,000</u>	<u>\$ 5,081,366</u>	<u>\$ 10,170</u>	<u>\$ 5,091,536</u>

PLC UPGRADE OF WASTEWATER TREATMENT SCADA

PROJECT WM0359

Replace all existing programmable logic controllers (PLC) used to control wastewater treatment plant SCADA. Existing PLC are becoming outdated and will soon be incompatible with SCADA software upgrades.

	Project Authorization		Actual		
	FY 2024	FY 2024	Prior Years	2023-24	Total to Date
	Current	Recommended		Estimated	Estimated
REVENUES					
Investment Income	\$ -	\$ -	\$ 6,722	\$ -	\$ 6,722
Transfer from Water Resources Fund	420,000	420,000	420,000	-	420,000
Transfer from Water Resources Capital Reserve Fund	350,000	350,000	350,000	-	350,000
Total	\$ 770,000	\$ 770,000	\$ 776,722	\$ -	\$ 776,722
EXPENDITURES					
Construction	\$ 770,000	\$ 770,000	\$ 57,998	\$ 706,012	\$ 764,010
Total	\$ 770,000	\$ 770,000	\$ 57,998	\$ 706,012	\$ 764,010

DOWNTOWN UTILITY RELOCATION/REPLACEMENT

PROJECT WD0119

Project is for the replacement, relocation, and size increase of utilities to support future economic development initiatives in downtown Wilson.

	Project Authorization		Actual		
	FY 2024	FY 2024	Prior Years	2023-24	Total to Date
	Current	Recommended		Estimated	Estimated
REVENUES					
Grant Proceeds	\$ 2,360,560	\$ 2,360,560	\$ -	\$ -	\$ -
Total	\$ 2,360,560	\$ 2,360,560	\$ -	\$ -	\$ -
EXPENDITURES					
Contingency	\$ 214,596	\$ 214,596	\$ -	\$ -	\$ -
Construction	2,145,964	2,145,964	-	-	-
Total	\$ 2,360,560	\$ 2,360,560	\$ -	\$ -	\$ -

MERCK SEWER OUTFALL

PROJECT SW0072

Project is to repair sewer lines in the NC-42 area.

	Project Authorization		Actual		
	FY 2024	FY 2024	Prior Years	2023-24	Total to Date
	Current	Recommended		Estimated	Estimated
REVENUES					
Transfer from American Rescue Plan Act (ARPA) Grant Project	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ -	\$ 1,000,000
Investment Income	-	-	12,826	-	12,826
Transfer from Water Resources Fund	2,575,900	2,575,900	2,575,900	-	2,575,900
Total	\$ 3,575,900	\$ 3,575,900	\$ 3,588,726	\$ -	\$ 3,588,726
EXPENDITURES					
Program Expenditures	\$ 3,575,900	\$ 3,575,900	\$ 2,000,110	\$ 1,484,800	\$ 3,484,910
Total	\$ 3,575,900	\$ 3,575,900	\$ 2,000,110	\$ 1,484,800	\$ 3,484,910

DAM INFRASTRUCTURE IMPROVEMENTS

PROJECT WP0355

Project is to repair and complete dam infrastructure improvements.

	Project Authorization		Actual		
	FY 2024	FY 2024	Prior Years	2023-24	Total to Date
	Current	Recommended		Estimated	Estimated
REVENUES					
Transfer from Water Resources Fund	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ -
Total	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ -
EXPENDITURES					
Construction	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ -
Total	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ -

24" WATER MAIN REPLACEMENT

PROJECT WD0113

Project will replace an existing steel water line that was installed in 1960 which has experienced several leaks.

	Project Authorization		Actual		
	FY 2024	FY 2024	Prior Years	2023-24	Total to Date
	Current	Recommended		Estimated	Estimated
REVENUES					
Transfer from Water Resources					
Fund	\$ 494,360	\$ 494,360	\$ 50,000	\$ 50,000	\$ 100,000
State Fiscal Recovery Fund - American Rescue Plan (ARPA) Grant	3,723,080	3,723,080	103,337	166,670	270,007
Total	\$ 4,217,440	\$ 4,217,440	\$ 153,337	\$ 216,670	\$ 370,007
EXPENDITURES					
Engineering	\$ 508,000	\$ 508,000	\$ 103,337	\$ 166,670	\$ 270,007
Contingency	483,840	483,840	-	-	-
Construction	3,225,600	3,225,600	-	-	-
Total	\$ 4,217,440	\$ 4,217,440	\$ 103,337	\$ 166,670	\$ 270,007

DIGESTER HEAT EXCHANGER

PROJECT WM0188

Project is to replace the heat exchangers at the digesters.

	Project Authorization		Actual		
	FY 2024	FY 2024	Prior Years	2023-24	Total to Date
	Current	Recommended		Estimated	Estimated
REVENUES					
Transfer from Water Resources					
Fund	\$ -	\$ 1,500,000	\$ -	\$ 1,500,000	\$ 1,500,000
Total	\$ -	\$ 1,500,000	\$ -	\$ 1,500,000	\$ 1,500,000
EXPENDITURES					
General Equipment	\$ -	\$ 1,500,000	\$ -	\$ 200,000	\$ 200,000
Total	\$ -	\$ 1,500,000	\$ -	\$ 200,000	\$ 200,000

CREEK CROSSING OUTFALL

PROJECT WM0191

Project is for outfall line that crosses the creek directly behind the Waste Water Treatment Plant.

	Project Authorization		Actual		
	FY 2024	FY 2024	Prior Years	2023-24	Total to Date
	Current	Recommended		Estimated	Estimated
REVENUES					
Transfer from Water Resources					
Fund	\$ -	\$ 200,000	\$ -	\$ 200,000	\$ 200,000
Total	\$ -	\$ 200,000	\$ -	\$ 200,000	\$ 200,000
EXPENDITURES					
Construction	\$ -	\$ 200,000	\$ -	\$ -	\$ -
Total	\$ -	\$ 200,000	\$ -	\$ -	\$ -

2022 NORTH CAROLINA LAND & WATER FUND (NCLWF) REAL-TIME CONTROL OF STORMWATER PONDS

PROJECT SM1007

Project is to install sensors on outlet structures located in in-line ponds which will draw the water levels down to alleviate localized flooding concerns.

	Project Authorization		Actual		
	FY 2024	FY 2024	Prior Years	2023-24	Total to Date
	Current	Recommended		Estimated	Estimated
REVENUES					
2022 North Carolina Land & Water					
Fund Grant Proceeds	\$ 286,660	\$ 286,660	\$ -	\$ -	\$ -
Total	\$ 286,660	\$ 286,660	\$ -	\$ -	\$ -
EXPENDITURES					
Engineering	\$ 27,500	\$ 27,500	\$ -	\$ -	\$ -
Administrative Costs	186,470	186,470	-	-	-
Construction	72,690	72,690	-	-	-
Total	\$ 286,660	\$ 286,660	\$ -	\$ -	\$ -

**NORTH CAROLINA DEPARTMENT OF ENVIRONMENTAL QUALITY
(NCDEQ) ELIZABETH STREET REGIONAL STORMWATER
CONTROL MEASURES (SCM)**

PROJECT SM1008

Project is authorized for design, engineering, and construction of three regional stormwater control measures in Starmount Circle, Walnut, and Hines Fire Station.

	Project Authorization		Actual		
	FY 2024	FY 2024	Prior Years	2023-24	Total to Date
	Current	Recommended		Estimated	Estimated
REVENUES					
(LASII) Local Assistance for Stormwater					
Infrastructure Investments Grant	\$ 3,279,710	\$ 3,279,710	\$ -	\$ 793,980	\$ 793,980
Total	<u>\$ 3,279,710</u>	<u>\$ 3,279,710</u>	<u>\$ -</u>	<u>\$ 793,980</u>	<u>\$ 793,980</u>

EXPENDITURES

Engineering	\$ 693,980	\$ 793,980	\$ -	\$ 793,980	\$ 793,980
Administrative Costs	100,000	100,000	-	-	-
Contingency	225,980	125,980	-	-	-
Construction	2,259,750	2,259,750	-	-	-
Total	<u>\$ 3,279,710</u>	<u>\$ 3,279,710</u>	<u>\$ -</u>	<u>\$ 793,980</u>	<u>\$ 793,980</u>

**2021 REBUILDING AMERICAN INFRASTRUCTURE WITH
SUSTAINABILITY & EQUITY (RAISE) GRANT - HOMINY CREEK
GREENWAY & TRAIL NETWORK PLAN**

PROJECT PL0044

Project is to conduct feasibility and design plans for a greenway trail along approximately 3.8 miles of Hominy Creek from NC42/Ward Boulevard to the US301 multi-use path, with spurs connecting to downtown Wilson and the Wilson Medical Center.

	Project Authorization		Actual		
	FY 2024	FY 2024	Prior Years	2023-24	Total to Date
	Current	Recommended		Estimated	Estimated
REVENUES					
RAISE Grant	\$ 950,000	\$ 950,000	\$ -	\$ -	\$ -
Transfer from Stormwater					
Fund	250,000	250,000	-	-	-
Total	<u>\$ 1,200,000</u>	<u>\$ 1,200,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EXPENDITURES

Engineering	\$ 950,000	\$ 950,000	\$ -	\$ -	\$ -
Construction	250,000	250,000	-	-	-
Total	<u>\$ 1,200,000</u>	<u>\$ 1,200,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

STORMWATER STADIUM INFRASTRUCTURE

PROJECT SM1012

Project is for the stormwater infrastructure portion of the outdoor sports and recreation facility.

	Project Authorization		Actual		
	FY 2024	FY 2024	Prior Years	2023-24	Total to Date
	Current	Recommended			
REVENUES					
Transfer from Stormwater Management					
Fund	\$ -	\$ 1,238,210	\$ -	\$ 1,238,210	\$ 1,238,210
Total	<u>\$ -</u>	<u>\$ 1,238,210</u>	<u>\$ -</u>	<u>\$ 1,238,210</u>	<u>\$ 1,238,210</u>
EXPENDITURES					
Construction	\$ -	\$ 1,238,210	\$ -	\$ 100,000	\$ 100,000
Total	<u>\$ -</u>	<u>\$ 1,238,210</u>	<u>\$ -</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>

CAMPUS AT 587 ELECTRIC TRANSMISSION LINE, POD STATIONS, AND SUBSTATION

PROJECT ED0436

Project is to install transmission lines, point of delivery stations, and substation to serve the Campus at 587 development.

	Project Authorization		Actual		
	FY 2024	FY 2024	Prior Years	2023-24	Total to Date
	Current	Recommended			
REVENUES					
Transfer from Electric Fund	\$ 4,306,680	\$ 4,306,680	\$ 4,306,680	\$ -	\$ 4,306,680
Investment Income	-	-	8,403	-	8,403
Total	<u>\$ 4,306,680</u>	<u>\$ 4,306,680</u>	<u>\$ 4,315,083</u>	<u>\$ -</u>	<u>\$ 4,315,083</u>
EXPENDITURES					
Engineering	\$ 850,340	\$ 850,340	\$ -	\$ 205,360	\$ 205,360
Land Acquisition	850,000	850,000	10,570	-	10,570
General Equipment	1,135,000	1,135,000	-	393,960	393,960
Construction	610,000	610,000	-	-	-
Contingency	861,340	861,340	-	-	-
Total	<u>\$ 4,306,680</u>	<u>\$ 4,306,680</u>	<u>\$ 10,570</u>	<u>\$ 599,320</u>	<u>\$ 609,890</u>

PARKING DECK INFRASTRUCTURE

PROJECT ED0437

Project is for the infrastructure of the downtown parking deck located in the Nash and Pine Street block.

	Project Authorization		Actual		
	FY 2024	FY 2024	Prior Years	2023-24	Total to Date
	Current	Recommended		Estimated	Estimated
REVENUES					
Contributions	\$ 574,150	\$ 574,150	\$ 376,681	\$ -	\$ 376,681
Investment Income	-	-	1,854	-	1,854
Transfer from Electric Fund	1,005,290	1,005,290	1,005,290	-	1,005,290
Total	\$ 1,579,440	\$ 1,579,440	\$ 1,383,825	\$ -	\$ 1,383,825
EXPENDITURES					
Engineering	\$ 56,210	\$ 56,210	\$ 18,350	\$ -	\$ 18,350
Infrastructure	1,097,240	1,097,240	918,407	-	918,407
Transfer to Electric Fund	425,990	425,990	425,990	-	425,990
Total	\$ 1,579,440	\$ 1,579,440	\$ 1,362,747	\$ -	\$ 1,362,747

301 INFRASTRUCTURE/CORRIDOR IMPROVEMENTS

PROJECT ED0371

Project is for the economic development and improvement of the 301 corridor.

	Project Authorization		Actual		
	FY 2024	FY 2025	Prior Years	2023-24	Total to Date
	Current	Recommended		Estimated	Estimated
REVENUES					
Investment Income	\$ -	\$ -	\$ 5,946	\$ -	\$ 5,946
Transfer from Electric Fund	248,000	279,000	217,000	31,000	248,000
Total	\$ 248,000	\$ 279,000	\$ 222,946	\$ 31,000	\$ 253,946
EXPENDITURES					
Project Development	\$ 248,000	\$ 279,000	\$ 42,341	\$ 10,000	\$ 52,341
Total	\$ 248,000	\$ 279,000	\$ 42,341	\$ 10,000	\$ 52,341

EDA BROADBAND DEPLOYMENT

PROJECT BB0029

Project is for the installation of gigabit fiber network into, throughout, and within four southern Wilson County towns: Black Creek, Lucama, Saratoga, and Stantonsburg and one large agribusiness operation located outside Saratoga.

	Project Authorization		Actual		
	FY 2024	FY 2024	Prior Years	2023-24 Estimated	Total to Date Estimated
	Current	Recommended			
REVENUES					
US Economic Development					
Assistance	\$ 1,200,000	\$ 1,200,000	\$ 466,684	\$ 555,939	\$ 1,022,623
Investment Income	-	-	1,910	-	1,910
Transfer from Broadband					
Fund	300,000	300,000	300,000	-	300,000
Total	\$ 1,500,000	\$ 1,500,000	\$ 768,594	\$ 555,939	\$ 1,324,533

EXPENDITURES

Engineering	\$ 44,160	\$ 44,160	\$ -	\$ -	\$ -
Land Improvements	3,250	3,250	3,247	-	3,247
Administration/Closing	75,000	75,000	19,250	3,500	22,750
Construction	1,300,000	1,300,000	679,846	618,690	1,298,536
Contingency	77,590	77,590	-	-	-
Total	\$ 1,500,000	\$ 1,500,000	\$ 702,343	\$ 622,190	\$ 1,324,533

WILSON SMART AGRICULTURE FACILITY - RURAL

PROJECT GE0002

INNOVATION STRONGER ECONOMY (RISE) GRANT PROGRAM

Project is to build a smart agriculture laboratory facility that supports the city's existing broadband municipal fiber network as part of the United States Department of Agriculture RISE Grant Program. The lab will include a smart greenhouse/glasshouse, smart field/farm, and smart farmer's market components.

	Project Authorization		Actual		
	FY 2024	FY 2024	Prior Years	2023-24 Estimated	Total to Date Estimated
	Current	Recommended			
REVENUES					
Grant Proceeds	\$ 749,470	\$ 749,470	\$ -	\$ -	\$ -
Contributions	226,000	226,000	-	-	-
Transfer from Broadband					
Fund	140,750	140,750	-	-	-
Total	\$ 1,116,220	\$ 1,116,220	\$ -	\$ -	\$ -

EXPENDITURES

Buildings & Structures	\$ 87,550	\$ 87,550	\$ -	\$ -	\$ -
Land Improvements	195,000	195,000	-	-	-
Administration Redistribution	99,750	99,750	-	-	-
Professional Services	525,030	525,030	-	-	-
Miscellaneous	140,140	140,140	-	-	-
Contingency	68,750	68,750	-	-	-
Total	\$ 1,116,220	\$ 1,116,220	\$ -	\$ -	\$ -

Long Range Capital Planning (CIP)



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Capital Improvement Planning



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COMMUNITY INVESTMENT CAPITAL IMPROVEMENT PLAN EXECUTIVE SUMMARY

A responsibility of local government officials is the preservation, maintenance, and improvement of capital assets. The Capital Improvement Plan (CIP) is the city's long-range strategic planning framework that addresses preservation, maintenance, and improvements to the infrastructure, parks and recreation, and other community facilities within the city. The CIP is used as an instrument to evaluate long-term capital needs and requests of the city and to establish timely and cost-effective funding for the projects that are identified and prioritized based on need and funding availability.

The CIP document covers a five-year span and is reviewed and updated annually. Documentation preparation takes approximately six months. During this time, city staff collects information, develops a draft of the project request for each of the departments - including timelines and costs, and prioritizes each project. The needs greatly outpace the resources available to address adequately, so many projects are deferred each year. Criteria utilized in assessing and prioritizing CIP projects include: City Council goals, public safety, operational efficiency, citizen input, economic growth, availability of funding, condition of existing facilities, protection and conservation, and beautification.

The goals of this community investment CIP are to:

- provide a systematic approach to replacing and repairing deteriorating infrastructure
- add new facilities that will enhance the quality of life for the residents of the City of Wilson
- develop a comprehensive strategy for the replacement of major capital items

This plan is a living document, highly dependent on the present economic conditions and is subject to changes. The operating budget and the CIP are closely related. Capital projects can impact future operating budgets either positively or negatively due to an increase or decrease in staffing, maintenance costs, or by providing capacity for new programs or services. In many cases, the completion of capital projects will impact a department's operating budget as projects are completed and require maintenance and upkeep. Some facilities may require additional utilities, such as electricity and water, above current consumption levels; however, an impact may not be readily evident when projects are funded and then constructed over several years. Consequently, the impacts of capital projects on the annual operating budget are estimated when available and noted in the CIP under each project when identified. While some completed projects may have little to no staffing or operating/maintenance costs associated with them (i.e. replacement of a culvert), others may bear considerable annual costs (i.e. the opening of a newly constructed fire station) that must be built into the City's operating budget. Most projects will not have an operating impact in the year during which they are funded since this is typically the construction/installation phase. Also, if a project is a renovation which does not include expansion and the operating costs are already captured in the department's annual operating budget, no additional operating costs will be identified.

Each project and departmental project summary clearly states the operational impact that will occur if the project transpires. Year one of the five-year CIP is used as the basis for the annual budget for capital projects in their associated departments. Additionally, any operational impact related to a project intended to be carried out in the first budget year of this plan is utilized in building the current year budget. The annual budget process may present further refinement to projects, project costs, and funding, and/or financing alternatives. The CIP does not appropriate money. The City's annual budget sets the appropriation authority levels for the subsequent year.

In summary, the CIP is a five-year community investment strategy for the funding and construction or repair of City buildings, streets, roads, storm drains, parks and recreation centers, drinking and waste water treatment, along with public utilities, energy related, electric, gas and broadband delivery system enhancements. The Capital Improvement Plan for FY 2025 – FY 2029 is shared on the pages that follow. This year's CIP includes projects in the General Fund, Electric Fund, Gas Fund, Water Resources Fund, Stormwater Management Fund, and Downtown Development Fund. While uncertainties related to the overall economic outlook remain a concern and an influence for funding all of the projects, each of these projects are identified for planning and will be carried out as funding permits. In those instances that a project is not carried out in the year identified for planning purposes, the project will be re-evaluated in the subsequent year, modified (if warranted) and moved to the next budget year, if still intended. All projects are reviewed annually based on the above criteria.

Capital Improvement Plan Introduction

We respectfully submit to you the Capital Improvement Plan (CIP) for fiscal years (FY) 2024 through 2028. This strategic planning document is a five-year outlook for anticipated capital projects designed to facilitate decision makers in the acquisition and systematic replacement of capital assets. These projects are primarily related to improvements in public safety, public service, parks and recreation, public utilities and facilities. Capital projects include tangible assets with a useful life of more than two years and require an expenditure of at least \$50,000; or for vehicles and equipment, have a useful life of at least fifteen years and a cost of at least \$150,000.

This advance planning of City projects increases public awareness, helps the City Council and staff makes choices and provides a basis for logical, reasonable, balanced decision-making. Updating the plan annually allows flexibility to respond to changing circumstances and needs reflective of our current and projected economic environment. The CIP takes into consideration the visions, goals and initiatives that Council has set for the City. Accordingly, the projects presented in the document are aligned with these goals and initiatives. Optimal capital planning provides a process that considers all possible projects at the same time and produces a planning program that balances projects, funding sources and timing schedules. The needs greatly outpace the resources available to address adequately, so many projects are deferred each year.

The development and update of the CIP is an on-going activity that is part of the overall annual budgeting process.

The first year of the CIP is called the Capital Budget. The Capital Budget is incorporated into the annual City Budget, which then appropriates the funds necessary to implement the capital improvement projects that will be undertaken in that budget year. The CIP is presented each year as a five-year planning guide and does not represent approval of any particular project. Individual projects in the CIP are given final approval when they are approved as a project. Individual capital project budgets are approved by the City Council. Information on individual projects can be found in the Capital Projects section.

An important criterion to consider when developing a Capital Improvement Plan is the financial impact that a completed capital project will have on a municipality's operating budget. While some completed projects may have little to no staffing or operating/maintenance costs associated with them (i.e. the replacement of a culvert), others may bear considerable annual costs (i.e. the opening of a newly constructed fire station) that must be built into the City's operating budget. The operating impacts, which are known at this point, have been included for capital projects under the Additional Operating Impact section.

While an integral role of the Capital Improvement Plan is to inform you of the planned projects and the financial impact of the many worthy projects, it is important to communicate that certain influences, especially during challenging economic times, can delay the timeline for any project. Thank you for the opportunity to present this document.

CAPITAL IMPROVEMENTS SUMMARY - ALL FUNDS

2025 - 2029

All Funds	2024-25	2025-26	2026-27	2027-28	2028-29	Total
Projects by Department						
Police	\$ 918,710	\$ 1,562,280	\$ 746,270	\$ 13,777,520	\$ 558,770	\$ 17,563,550
Fire	210,000	2,250,000	7,100,000	9,360,000	3,510,000	22,430,000
Planning and Community Revitalization		100,000				100,000
Parks & Recreation	20,000	3,257,500	1,090,000	190,000	140,000	4,697,500
Electric		14,784,320	11,134,400	1,350,000	3,650,000	30,918,720
Gas	190,000	1,200,000	1,200,000	-	-	2,590,000
Water Resources	1,875,000	3,122,780	9,522,780	51,872,780	121,172,780	187,566,120
Stormwater Management	825,000	750,000		-	-	1,575,000
Downtown Development		3,602,000	3,677,000	2,150,000	275,000	9,704,000
Total Project Costs	\$ 4,038,710	\$ 30,628,880	\$ 34,470,450	\$ 78,700,300	\$ 129,306,550	\$ 277,144,890

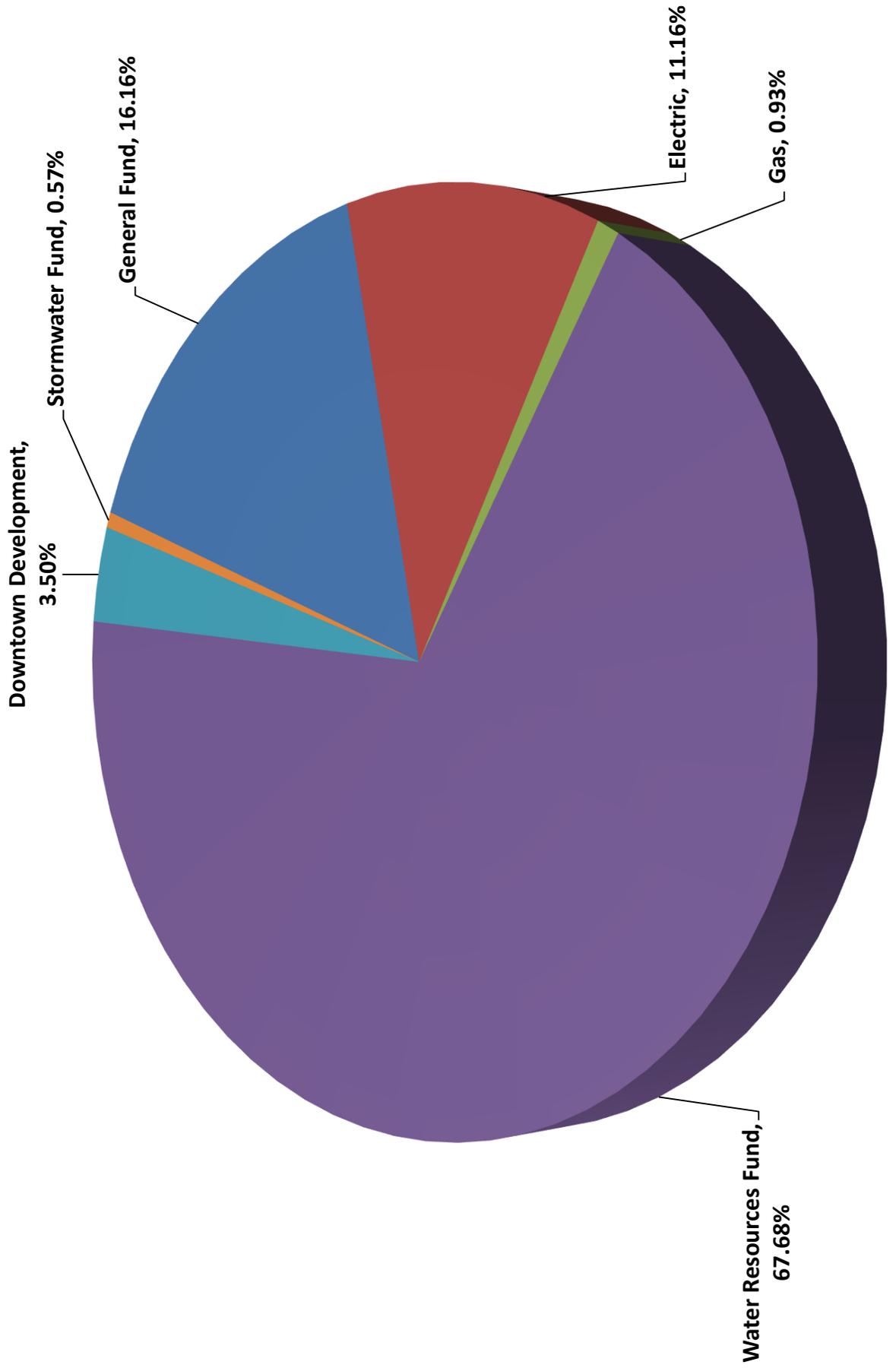
Funding Sources	2024-25	2025-26	2026-27	2027-28	2028-29	Total
Current Revenues	\$ 3,480,000	\$ 16,820,100	\$ 13,220,180	\$ 2,095,780	\$ 4,195,780	\$ 39,811,840
Debt: Bond/Installment Purchase Financing	-	1,000,000	6,000,000	68,593,750	123,350,000	198,943,750
Fund Balance	558,710	12,808,780	15,250,270	8,010,770	1,760,770	38,389,300
Total Funding Sources	\$ 4,038,710	\$ 30,628,880	\$ 34,470,450	\$ 78,700,300	\$ 129,306,550	\$ 277,144,890

Additional Operating Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
New Debt Service	-	221,000	1,207,000	7,480,940	16,129,050	25,037,990

Grand Total Costs	\$ 4,038,710	\$ 30,849,880	\$ 35,677,450	\$ 86,181,240	\$ 145,435,600	\$ 302,182,880
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Capital Improvement Plan Summary Project Expenditures by Fund

FY 2025 - 2029

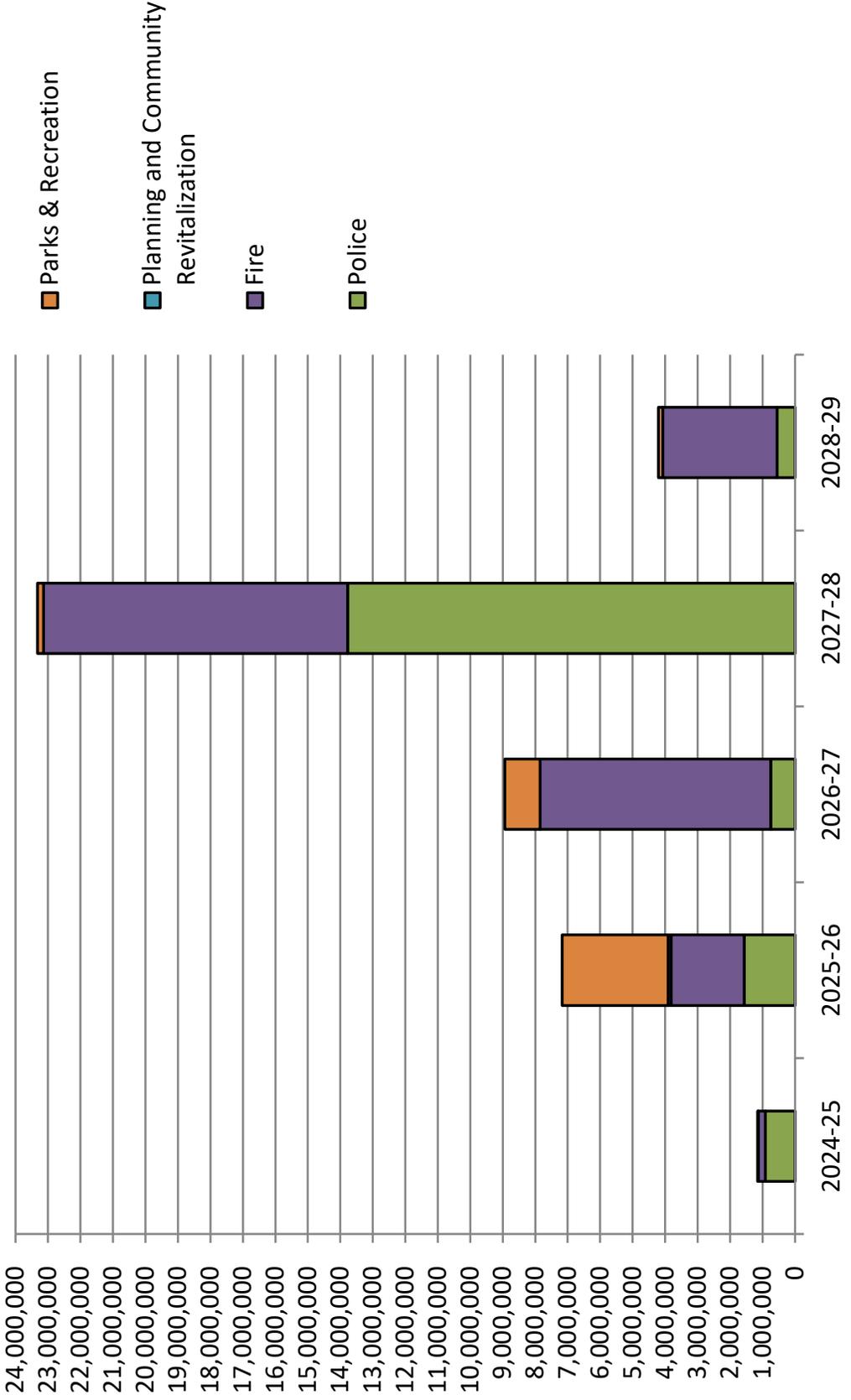


CAPITAL IMPROVEMENTS SUMMARY - GENERAL FUND
2025 - 2029

General Fund	2024-25	2025-26	2026-27	2027-28	2028-29	Total ALL Requests
General Fund Projects Capital by Department						
Police	\$ 918,710	\$ 1,562,280	\$ 746,270	\$ 13,777,520	\$ 558,770	\$ 17,563,550
Fire	210,000	2,250,000	7,100,000	9,360,000	3,510,000	22,430,000
Planning and Community Revitalization	-	100,000	-	-	-	100,000
Parks & Recreation	20,000	3,257,500	1,090,000	190,000	140,000	4,697,500
Subtotal for Submitted Projects	\$ 1,148,710	\$ 7,169,780	\$ 8,936,270	\$ 23,327,520	\$ 4,208,770	\$ 44,791,050
Additional Operating Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
New Debt Service	-	221,000	1,207,000	3,295,940	3,237,050	7,960,990
Grand Total	\$ 1,148,710	\$ 7,390,780	\$ 10,143,270	\$ 26,623,460	\$ 7,445,820	\$ 52,752,040

General Fund	2024-25	2025-26	2026-27	2027-28	2028-29	Project Total:
FUNDING SOURCES:						
General Current Revenue	\$ 590,000	\$ 563,000	\$ 613,000	\$ 473,000	\$ 273,000	\$ 2,512,000
Debt: Bond/Installment Purchase Financing	-	1,000,000	6,000,000	22,093,750	3,350,000	32,443,750
Fund Balance	558,710	5,606,780	2,323,270	760,770	585,770	9,835,300
Subtotal of Funding Sources for Projects	\$ 1,148,710	\$ 7,169,780	\$ 8,936,270	\$ 23,327,520	\$ 4,208,770	\$ 44,791,050
Additional Operating Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
New Debt Service	-	221,000	1,207,000	3,295,940	3,237,050	7,960,990
Grand Total	\$ 1,148,710	\$ 7,390,780	\$ 10,143,270	\$ 26,623,460	\$ 7,445,820	\$ 52,752,040

Capital Improvement Summary General Fund by Department 2025-2029



PROJECTS SUMMARY - GENERAL FUND

PROJECT NUMBER	CAPITAL PROJECTS	PRIOR YEARS	GENERAL FUND													Total Years
			2024-25	2025-26	2026-27	2027-28	2028-29									
PO-01	CentralSquare Update Records Management Software	\$ -	\$ 380,000	\$ 113,000	\$ 113,000	\$ 113,000	\$ 113,000	\$ 113,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 832,000	
PO-02	Police Vehicle Replacement Plan	-	445,770	445,770	445,770	445,770	445,770	445,770	-	-	-	-	-	-	2,228,850	
PO-03	In-Car Video System	-	92,940	-	-	-	-	-	-	-	-	-	-	-	92,940	
PO-04	3D Laser Scanner	-	-	66,010	-	-	-	-	-	-	-	-	-	-	66,010	
PO-05	Police Department Headquarters	-	-	937,500	187,500	13,218,750	160,000	-	-	-	-	-	-	-	14,343,750	
FR-01	Structural Personal Protective Equipment Replacement	-	160,000	-	-	-	-	-	-	-	-	-	160,000	-	480,000	
FR-02	Replace Brush Truck (F014)	-	-	350,000	-	-	-	-	-	-	-	-	-	-	350,000	
FR-03	Station Maintenance	-	50,000	100,000	100,000	-	-	-	-	-	-	-	-	-	250,000	
FR-04	Fire Station 6	-	-	400,000	5,200,000	3,500,000	-	-	-	-	-	-	-	-	9,100,000	
FR-05	Replacement of Support 1 F111 & Sq 1 F030	-	-	1,000,000	-	-	-	-	-	-	-	-	-	-	1,000,000	
FR-06	Fire Station 7	-	-	-	400,000	4,700,000	-	-	-	-	-	-	3,350,000	-	8,450,000	
FR-07	Upgrades to Training Center	-	-	400,000	400,000	-	-	-	-	-	-	-	-	-	800,000	
FR-08	Replace F116	-	-	-	1,000,000	-	-	-	-	-	-	-	-	-	1,000,000	
FR-09	Replace F117	-	-	-	-	1,000,000	-	-	-	-	-	-	-	-	1,000,000	
PL-01	City-Wide Greenway System Planning	-	-	100,000	-	-	-	-	-	-	-	-	-	-	100,000	
PR-01	Additional Parking Lot at Recreation Park Community Center	-	-	225,000	-	-	-	-	-	-	-	-	-	-	225,000	
PR-02	Cart Paths at Wedgewood	-	-	120,000	120,000	120,000	-	-	-	-	-	-	-	-	480,000	
PR-03	Contentnea Creek Blueway Construction/Kayak Launch	-	-	150,000	-	-	-	-	-	-	-	-	-	-	150,000	
PR-04	Greenway Construction	-	-	50,000	-	-	-	-	-	-	-	-	-	-	50,000	
PR-05	New Signage for Park System	-	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	100,000	
PR-06	Playground Combo Replacement	-	-	75,000	50,000	50,000	-	-	-	-	-	-	-	-	175,000	
PR-07	Shelter at the Rose Garden	-	-	30,000	-	-	-	-	-	-	-	-	-	-	30,000	
PR-08	Toisnot Park Renovations	-	-	115,000	900,000	-	-	-	-	-	-	-	-	-	1,015,000	
PR-09	Wedgewood Putting Green/Driving Range Renovation	-	-	75,000	-	-	-	-	-	-	-	-	-	-	75,000	
PR-10	Wiggins Mill Renovation	-	-	2,300,000	-	-	-	-	-	-	-	-	-	-	2,300,000	
PR-11	Kayak Launch	-	-	45,000	-	-	-	-	-	-	-	-	-	-	45,000	
PR-12	Buoy System	-	-	7,500	-	-	-	-	-	-	-	-	-	-	7,500	
PR-13	Field 7 & 8 Accessibility Plan	-	-	45,000	-	-	-	-	-	-	-	-	-	-	45,000	
Total Projects Summary			\$ -	\$ 7,169,780	\$ 8,936,270	\$ 23,327,520	\$ 4,208,770	\$ 44,791,050	\$ -	\$ 44,791,050						

NEW DEBT SERVICE - GENERAL FUND

PROJECT NUMBER	CAPITAL PROJECTS	PRIOR YEARS	2024-25	2025-26	2026-27	2027-28	2028-29	Total Years
PO-01	CentralSquare Update Records Management Software	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PO-02	Police Vehicle Replacement Plan	-	-	-	-	-	-	-
PO-03	In-Car Video System	-	-	-	-	-	-	-
PO-04	3D Laser Scanner	-	-	-	-	-	-	-
PO-05	Police Department Headquarters	-	-	-	1,178,440	-	1,152,250	2,330,690
FR-01	Structural Personal Protective Equipment Replacement	-	-	-	-	-	-	-
FR-02	Replace Brush Truck (F014)	-	-	-	-	-	-	-
FR-03	Station Maintenance	-	-	-	-	-	-	-
FR-04	Fire Station 6	-	-	765,000	-	748,000	731,000	2,244,000
FR-05	Replacement of Support 1 F111 & Sq 1 F030	-	221,000	221,000	-	221,000	221,000	884,000
FR-06	Fire Station 7	-	-	-	706,500	-	690,800	1,397,300
FR-07	Upgrades to Training Center	-	-	-	-	-	-	-
FR-08	Replace F116	-	-	221,000	-	221,000	221,000	663,000
FR-09	Replace F117	-	-	-	-	221,000	221,000	442,000
PL-01	City-Wide Greenway System Planning	-	-	-	-	-	-	-
PR-01	Additional Parking Lot at Recreation Park Community Center	-	-	-	-	-	-	-
PR-02	Cart Paths at Wedgewood	-	-	-	-	-	-	-
PR-03	Contentnea Creek Blueway Construction/Kayak Launch	-	-	-	-	-	-	-
PR-04	Greenway Construction	-	-	-	-	-	-	-
PR-05	New Signage for Park System	-	-	-	-	-	-	-
PR-06	Playground Combo Replacement	-	-	-	-	-	-	-
PR-07	Shelter at the Rose Garden	-	-	-	-	-	-	-
PR-08	Toisnot Park Renovations	-	-	-	-	-	-	-
PR-09	Wedgewood Putting Green/Driving Range Renovation	-	-	-	-	-	-	-
PR-10	Wiggins Mill Renovation	-	-	-	-	-	-	-
PR-11	Kayak Launch	-	-	-	-	-	-	-
PR-12	Buoy System	-	-	-	-	-	-	-
PR-13	Field 7 & 8 Accessibility Plan	-	-	-	-	-	-	-
Total New Debt Service		\$ -	\$ -	\$ 221,000	\$ 1,207,000	\$ 3,295,940	\$ 3,237,050	\$ 7,960,990

**CAPITAL IMPROVEMENTS SUMMARY - ELECTRIC FUND
2025-2029**

Electric Fund	2024-25	2025-26	2026-27	2027-28	2028-29	Total ALL Requests
Electric Fund Projects - Capital	\$ -	\$ 14,784,320	\$ 11,134,400	\$ 1,350,000	\$ 3,650,000	\$ 30,918,720
Subtotal for Submitted Projects	\$ -	\$ 14,784,320	\$ 11,134,400	\$ 1,350,000	\$ 3,650,000	\$ 30,918,720
Additional Operating Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
New Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -	\$ 14,784,320	\$ 11,134,400	\$ 1,350,000	\$ 3,650,000	\$ 30,918,720

Electric Fund	2024-25	2025-26	2026-27	2027-28	2028-29	Project Total:
FUNDING SOURCES:						
Enterprise Revenue	\$ -	\$ 14,784,320	\$ 11,134,400	\$ 1,350,000	\$ 3,650,000	\$ 30,918,720
Subtotal of Funding Sources for Projects	\$ -	\$ 14,784,320	\$ 11,134,400	\$ 1,350,000	\$ 3,650,000	\$ 30,918,720
Additional Operating Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
New Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -	\$ 14,784,320	\$ 11,134,400	\$ 1,350,000	\$ 3,650,000	\$ 30,918,720

PROJECTS SUMMARY - ELECTRIC FUND

PROJECT NUMBER	CAPITAL PROJECTS	PRIOR YEARS	2024-25	2025-26	2026-27	2027-28	2028-29	Total Years
EL-01	Substation Transformers	\$ -	\$ -	\$ 1,800,000	\$ 1,800,000	\$ -	\$ 1,800,000	\$ 5,400,000
EL-02	Vacuum LTC Upgrade	-	-	200,000	200,000	-	-	400,000
EL-03	New Substation at Campus @ 587	-	-	6,534,400	-	-	-	6,534,400
EL-04	New Substation at Corporate Parkway	-	-	-	6,534,400	-	-	6,534,400
EL-05	Heavy Equipment	916,000	-	1,850,000	1,850,000	1,350,000	1,850,000	6,900,000
EL-06	Right-of-Way (ROW) for New Transmission Line	-	-	750,000	750,000	-	-	1,500,000
EL-07	New Transmission Line	-	-	3,649,920	-	-	-	3,649,920
Total Projects Summary		\$ 916,000	\$ -	\$ 14,784,320	\$ 11,134,400	\$ 1,350,000	\$ 3,650,000	\$ 30,918,720

NEW DEBT SERVICE - ELECTRIC FUND

PROJECT NUMBER	CAPITAL PROJECTS	PRIOR YEARS	2024-25	2025-26	2026-27	2027-28	2028-29	Total Years
EL-01	Substation Transformers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EL-03	New Substation at Campus @ 587	-	-	-	-	-	-	-
EL-04	New Substation at Corporate Parkway	-	-	-	-	-	-	-
EL-05	Heavy Equipment	-	-	-	-	-	-	-
EL-06	Right-of-Way (ROW) for New Transmission Line	-	-	-	-	-	-	-
EL-07	New Transmission Line	-	-	-	-	-	-	-
Total New Debt Service		\$ -						

**CAPITAL IMPROVEMENTS SUMMARY - GAS FUND
2025-2029**

Gas Fund	2024-25	2025-26	2026-27	2027-28	2028-29	Total ALL Requests
Gas Fund Projects - Capital	\$ 190,000	\$ 1,200,000	\$ 1,200,000	\$ -	\$ -	\$ 2,590,000
Subtotal for Submitted Projects	\$ 190,000	\$ 1,200,000	\$ 1,200,000	\$ -	\$ -	\$ 2,590,000
Additional Operating Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
New Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 190,000	\$ 1,200,000	\$ 1,200,000	\$ -	\$ -	\$ 2,590,000

Gas Fund	2024-25	2025-26	2026-27	2027-28	2028-29	Project Total:
FUNDING SOURCES:						
Enterprise Revenue	\$ 190,000	\$ 1,200,000	\$ 1,200,000	\$ -	\$ -	\$ 2,590,000
Subtotal of Funding Sources for Projects	\$ 190,000	\$ 1,200,000	\$ 1,200,000	\$ -	\$ -	\$ 2,590,000
Additional Operating Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
New Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 190,000	\$ 1,200,000	\$ 1,200,000	\$ -	\$ -	\$ 2,590,000

PROJECTS SUMMARY - GAS FUND

PROJECT NUMBER	CAPITAL PROJECTS	PRIOR YEARS					Total Years
		2024-25	2025-26	2026-27	2027-28	2028-29	
GS-01	Gas Tapping Tee Replacement	\$ -	\$ 1,200,000	\$ 1,200,000	\$ -	\$ -	\$ 2,400,000
GS-02	Heavy Equipment	190,000	-	-	-	-	190,000
Total Projects Summary		\$ 190,000	\$ 1,200,000	\$ 1,200,000	\$ -	\$ -	\$ 2,590,000

NEW DEBT SERVICE - GAS FUND

PROJECT NUMBER	CAPITAL PROJECTS	PRIOR YEARS					Total Years
		2024-25	2025-26	2026-27	2027-28	2028-29	
GS-01	Gas Tapping Tee Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GS-02	Heavy Equipment	-	-	-	-	-	-
Total New Debt Service		\$ -					

**CAPITAL IMPROVEMENTS SUMMARY - WATER RESOURCES FUND
2025 - 2029**

Water Resources Fund	2024-25	2025-26	2026-27	2027-28	2028-29	Total ALL Requests
Water Resources Fund Projects - Capital	\$ 1,875,000	\$ 3,122,780	\$ 9,522,780	\$ 51,872,780	\$ 121,172,780	\$ 187,566,120
Subtotal for Submitted Projects	\$ 1,875,000	\$ 3,122,780	\$ 9,522,780	\$ 51,872,780	\$ 121,172,780	\$ 187,566,120
Additional Operating Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
New Debt Service	\$ -	\$ -	\$ -	\$ 4,185,000	\$ 12,892,000	\$ 17,077,000
Grand Total	\$ 1,875,000	\$ 3,122,780	\$ 9,522,780	\$ 56,057,780	\$ 134,064,780	\$ 204,643,120

Water Resources Fund	2024-25	2025-26	2026-27	2027-28	2028-29	Project Total:
FUNDING SOURCES:						
Enterprise Revenue	\$ 1,875,000	\$ 272,780	\$ 272,780	\$ 272,780	\$ 272,780	\$ 2,966,120
Debt: Bond/Installment Purchase Financing	-	-	-	46,500,000	120,000,000	166,500,000
Fund Balance	-	2,850,000	9,250,000	5,100,000	900,000	18,100,000
Subtotal of Funding Sources for Projects	\$ 1,875,000	\$ 3,122,780	\$ 9,522,780	\$ 51,872,780	\$ 121,172,780	\$ 187,566,120
Additional Operating Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
New Debt Service	\$ -	\$ -	\$ -	\$ 4,185,000	\$ 12,892,000	\$ 17,077,000
Grand Total	\$ 1,875,000	\$ 3,122,780	\$ 9,522,780	\$ 56,057,780	\$ 134,064,780	\$ 204,643,120

PROJECTS SUMMARY - WATER RESOURCES FUND

PROJECT NUMBER	CAPITAL PROJECTS	PRIOR YEARS	2025-26								Total Years	
			2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32		
WR-01	Copper and Lead Service Inventory	\$ -	\$ -	\$ 272,780	\$ 272,780	\$ 272,780	\$ 272,780	\$ 272,780	\$ 272,780	\$ 272,780	\$ 272,780	\$ 1,091,120
WR-02	Toisnot Lake Dredging	-	-	1,350,000	1,250,000	-	-	-	-	-	-	2,600,000
WR-03	Wiggins Mill Expansion	-	-	-	1,000,000	47,000,000	-	-	-	-	-	48,000,000
WR-04	Upgrade Station	-	600,000	-	-	-	-	-	-	-	-	600,000
WR-05	Water Modeling Study	-	275,000	-	-	-	-	-	-	-	-	275,000
WR-06	WWTP - Bar Screen Replacement at Headworks Facility	-	1,000,000	-	-	-	-	-	-	-	-	1,000,000
WR-07	New Secondary Clarifier #6 & RAS Pump Station #4	-	-	1,000,000	6,500,000	4,500,000	-	-	-	-	-	12,000,000
WR-08	Mechanical Bar Screen at Stantonburg Pump Station	-	-	500,000	-	-	-	-	-	-	-	500,000
WR-09	Mechanical Bar Screen at Longview Pump Station	-	-	-	500,000	-	-	-	-	-	-	500,000
WR-10	Windemere Pump Station	-	-	-	-	100,000	-	-	-	900,000	-	1,000,000
WR-11	WWTP Expansion from 14.0 MGD to 17.3 MGD	-	-	-	-	-	-	120,000,000	-	-	-	120,000,000
Total Projects Summary			\$ -	\$ 1,875,000	\$ 3,122,780	\$ 9,522,780	\$ 51,872,780	\$ 121,172,780	\$ 187,566,120	\$ -	\$ -	\$ 187,566,120

NEW DEBT SERVICE - WATER RESOURCES FUND

PROJECT NUMBER	CAPITAL PROJECTS	PRIOR YEARS										Total Years	
		2024-25	2025-26	2026-27	2027-28	2028-29							
WR-01	Copper and Lead Service Inventory	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
WR-02	Toisnot Lake Dredging	-	-	-	-	-	-	-	-	-	-	-	-
WR-03	Wiggins Mill Expansion	-	-	-	4,185,000	4,092,000	-	-	-	-	-	-	8,277,000
WR-04	Upgrade Station	-	-	-	-	-	-	-	-	-	-	-	-
WR-05	Water Modeling Study	-	-	-	-	-	-	-	-	-	-	-	-
WR-06	WWTP - Bar Screen Replacement at Headworks Facility	-	-	-	-	-	-	-	-	-	-	-	-
WR-07	New Secondary Clarifier #6 & RAS Pump Station #4	-	-	-	-	-	-	-	-	-	-	-	-
WR-08	Mechanical Bar Screen at Stantonsburg Pump Station	-	-	-	-	-	-	-	-	-	-	-	-
WR-09	Mechanical Bar Screen at Longview Pump Station	-	-	-	-	-	-	-	-	-	-	-	-
WR-10	Windemere Pump Station	-	-	-	-	-	-	-	-	-	-	-	-
WR-11	WWTP Expansion from 14.0 MGD to 17.3 MGD	-	-	-	-	-	-	-	-	8,800,000	-	-	8,800,000
Total New Debt Service		\$ -	\$ -	\$ -	\$ 4,185,000	\$ 12,892,000	\$ -	\$ -	\$ -	\$ 8,800,000	\$ -	\$ -	\$ 17,077,000

**CAPITAL IMPROVEMENTS SUMMARY - STORMWATER MANAGEMENT FUND
2025 - 2029**

Stormwater Management Fund	2024-25	2025-26	2026-27	2027-28	2028-29	Total ALL Requests
Stormwater Management Fund Projects - Capital	\$ 825,000	\$ 750,000	\$ -	\$ -	\$ -	\$ 1,575,000
Subtotal for Submitted Projects	\$ 825,000	\$ 750,000	\$ -	\$ -	\$ -	\$ 1,575,000

Additional Operating Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
New Debt Service	-	-	-	-	-	-

Grand Total	\$ 825,000	\$ 750,000	\$ -	\$ -	\$ -	\$ 1,575,000
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Stormwater Management Fund

	2024-25	2025-26	2026-27	2027-28	2028-29	Project Total:
Enterprise Revenue	\$ 825,000	\$ 750,000	\$ -	\$ -	\$ -	\$ 1,575,000
Subtotal of Funding Sources for Projects	\$ 825,000	\$ 750,000	\$ -	\$ -	\$ -	\$ 1,575,000

Additional Operating Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
New Debt Service	-	-	-	-	-	-

Grand Total	\$ 825,000	\$ 750,000	\$ -	\$ -	\$ -	\$ 1,575,000
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PROJECTS SUMMARY - STORMWATER MANAGEMENT FUND

PROJECT NUMBER	CAPITAL PROJECTS	PRIOR YEARS	2024-25	2025-26	2026-27	2027-28	2028-29	Total Years
SM-01	Toisnot Reservoir Forebay	-	\$ 825,000	\$ 750,000	\$ -	\$ -	\$ -	\$ 1,575,000
Total Projects Summary		-	\$ 825,000	\$ 750,000	\$ -	\$ -	\$ -	\$ 1,575,000

NEW DEBT SERVICE - STORMWATER MANAGEMENT FUND

PROJECT NUMBER	CAPITAL PROJECTS	PRIOR YEARS	2024-25	2025-26	2026-27	2027-28	2028-29	Total Years
SM-01	Toisnot Reservoir Forebay	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total New Debt Service		-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**CAPITAL IMPROVEMENTS SUMMARY - DOWNTOWN DEVELOPMENT FUND
2025 - 2029**

Downtown Development Fund	2024-25	2025-26	2026-27	2027-28	2028-29	Total ALL Requests
Downtown Development Fund Projects - Capital	\$ -	\$ 3,602,000	\$ 3,677,000	\$ 2,150,000	\$ 275,000	\$ 9,704,000
Subtotal for Submitted Projects	\$ -	\$ 3,602,000	\$ 3,677,000	\$ 2,150,000	\$ 275,000	\$ 9,704,000
Additional Operating Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
New Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -	\$ 3,602,000	\$ 3,677,000	\$ 2,150,000	\$ 275,000	\$ 9,704,000

Downtown Development Fund	2024-25	2025-26	2026-27	2027-28	2028-29	Project Total:
FUNDING SOURCES:						
Fund Balance	\$ -	\$ 3,602,000	\$ 3,677,000	\$ 2,150,000	\$ 275,000	\$ 9,704,000
Subtotal of Funding Sources for Projects	\$ -	\$ 3,602,000	\$ 3,677,000	\$ 2,150,000	\$ 275,000	\$ 9,704,000
Additional Operating Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
New Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -	\$ 3,602,000	\$ 3,677,000	\$ 2,150,000	\$ 275,000	\$ 9,704,000

PROJECTS SUMMARY - DOWNTOWN DEVELOPMENT FUND

PROJECT NUMBER	CAPITAL PROJECTS	PRIOR YEARS	2024-25	2025-26	2026-27	2027-28	2028-29	Total Years
DD-01	Barnes and Douglas Streetscape	\$ 120,000	\$ -	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ -	\$ 4,500,000
DD-02	Tarboro Street Streetscape	-	-	75,000	375,000	375,000	-	825,000
DD-03	Downtown Parking Lot Improvements/Beautification	-	-	250,000	250,000	275,000	275,000	1,050,000
DD-04	Parking Demand Control	-	-	113,000	-	-	-	113,000
DD-05	Downtown Holiday Décor	200,000	-	100,000	-	-	-	100,000
DD-06	Downtown Furnishings	-	-	64,000	52,000	-	-	116,000
DD-07	Douglas from Nash to South Streetscape	120,000	-	1,500,000	1,500,000	-	-	3,000,000
Total Projects Summary		\$ 440,000	\$ -	\$ 3,602,000	\$ 3,677,000	\$ 2,150,000	\$ 275,000	\$ 9,704,000

NEW DEBT SERVICE - DOWNTOWN DEVELOPMENT FUND

PROJECT NUMBER	CAPITAL PROJECTS	PRIOR YEARS	2024-25	2025-26	2026-27	2027-28	2028-29	Total Years
DD-01	Barnes and Douglas Streetscape	\$ -	\$ -	-	\$ -	-	\$ -	\$ -
DD-02	Tarboro Street Streetscape	-	-	-	-	-	-	-
DD-03	Downtown Parking Lot Improvements/Beautification	-	-	-	-	-	-	-
DD-04	Parking Demand Control	-	-	-	-	-	-	-
DD-05	Downtown Holiday Décor	-	-	-	-	-	-	-
DD-06	Downtown Furnishings	-	-	-	-	-	-	-
DD-07	Douglas from Nash to South Streetscape	-	-	-	-	-	-	-
Total New Debt Service		\$ -						

*Multi-Year
Long-Term
Financial
Forecasting*

MULTI-YEAR LONG-TERM FINANCIAL FORECASTING

As any manager preparing a budget will tell you, it can be hard predicting what will happen tomorrow, let alone a year from now. A myriad of factors ranging from the trends of the real estate market to local economic conditions impacting sales taxes and service charges can swing revenues by a wide margin. Shifting of political priorities at the state and federal levels can present funding surprises in the middle of a fiscal year. And unexpected emergencies, man-made and natural, can throw off the most detailed expenditure plans.

Forecasts can be used for 1) creating a more strategic context for evaluating the annual budget, 2) establishing a baseline for measuring the long-term impact of decisions, 3) testing the economic impact of best and worst case funding scenarios, and 4) establishing a baseline projection of revenues, expenditures, and related future cash flows and fund balances, which are key metrics in evaluating the organization's financial health.

The City of Wilson's baseline forecasts are based on recurring revenues and expenditures and projected five years into the future. Projections involve the conservative application of assumptions about future changes in revenues and expenditures. We use historical analysis to establish assumptions and project out by using a blended average of historical changes. Projections include certain assumptions about the economic cycle with consideration applied for potential legislative decision-making involving revenue sources.

GENERAL FUND PROJECTION

	FY2024-25	FY2025-26	FY2026-27	FY2027-28	FY2028-29	FY2029-30
Revenues						
Property Taxes	\$ 31,805,700	\$ 33,077,928	\$ 34,401,045	\$ 35,777,087	\$ 37,208,170	\$ 38,696,497
Other Taxes	12,201,500	12,942,545	13,330,821	13,730,746	14,142,668	14,595,233
Intergovernmental	6,970,500	7,075,058	7,181,184	7,288,902	7,398,236	7,509,210
Sales/Charges for Services	8,473,850	8,728,066	8,989,908	9,259,605	9,537,393	9,823,515
Licenses, Permits, etc.	1,574,700	1,621,941	1,670,599	1,720,717	1,772,339	1,825,509
Miscellaneous Income	5,008,210	2,505,333	3,323,580	2,772,700	4,355,570	2,775,460
Investment Income	250,000	253,750	257,556	261,419	265,340	269,320
Interfund Transfers In	3,834,930	3,834,930	3,834,930	3,834,930	3,834,930	3,834,930
Fund Balance Appropriated	-	701	1,418	28,433	29,185	29,954
Total Revenues	\$ 70,119,390	\$ 70,040,252	\$ 72,991,041	\$ 74,674,539	\$ 78,543,831	\$ 79,359,628
Appropriations						
Personnel Services	\$ 51,393,050	\$ 52,420,911	\$ 53,469,329	\$ 54,538,716	\$ 55,629,490	\$ 56,742,080
Operating Expenses	25,048,870	25,424,604	25,805,973	26,193,063	26,585,959	26,984,748
Recovered Costs	(16,914,490)	(17,083,635)	(17,254,471)	(17,427,016)	(17,601,286)	(17,777,299)
Capital Outlay	2,050,270	1,437,242	949,730	1,746,356	4,532,038	4,492,649
Debt Service	5,640,560	5,390,000	7,569,350	7,172,290	6,946,500	6,466,320
Other Expenses	450,000	-	-	-	-	-
Transfers to Other Funds	2,451,130	2,451,130	2,451,130	2,451,130	2,451,130	2,451,130
Total Appropriations	\$ 70,119,390	\$ 70,040,252	\$ 72,991,041	\$ 74,674,539	\$ 78,543,831	\$ 79,359,628

GENERAL FUND ASSUMPTIONS

Revenue Assumptions

FY2026 - FY2030

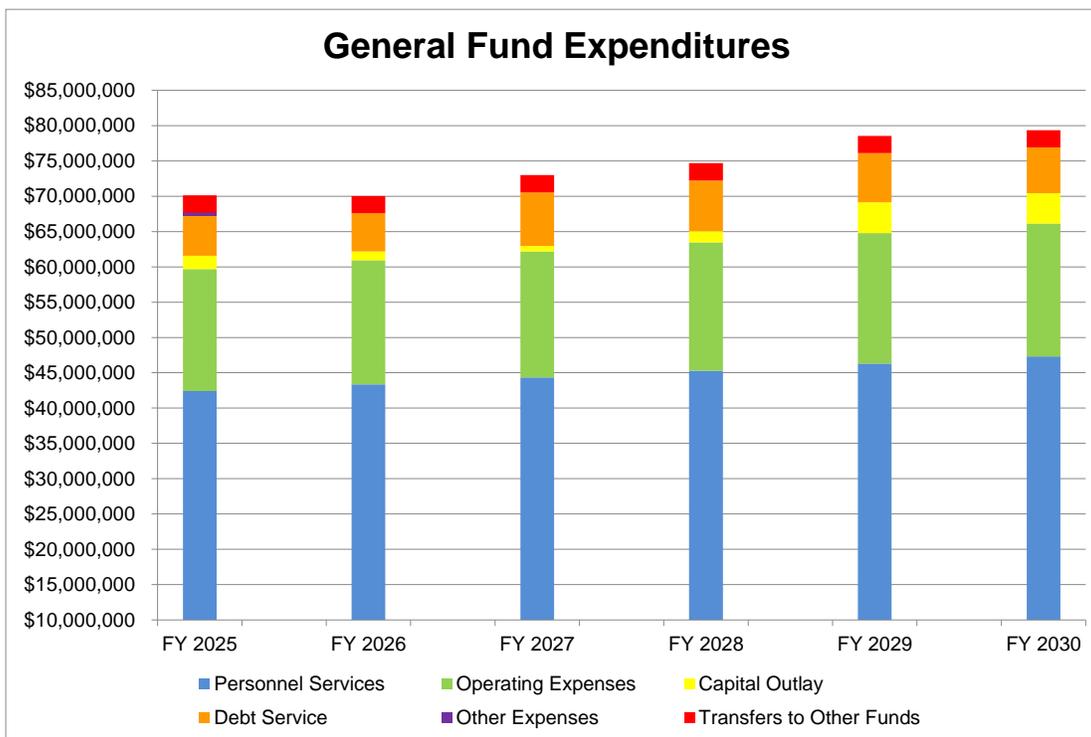
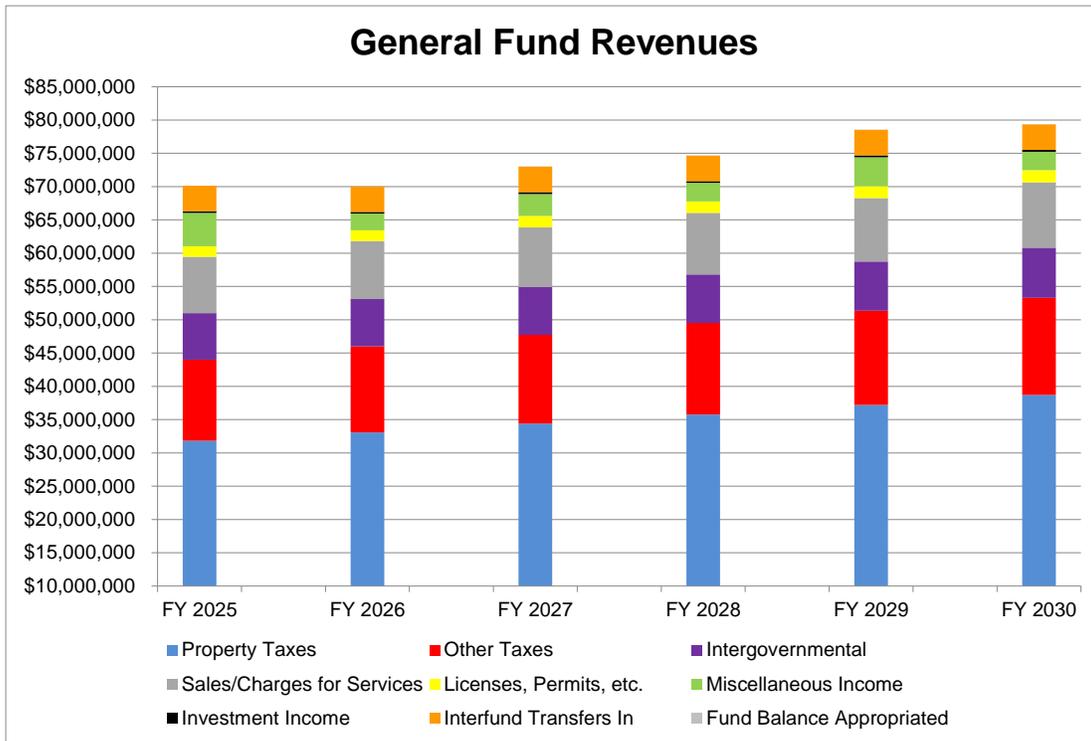
- *Property Tax Base - Projected to grow at average 4.0% annually overall.
- *Other taxes (sales taxes) -Projected at 3% growth annually.
- *Intergovernmental is projected at 1.5% growth annually.
- *Sales/charges for services, Licenses and permits, Miscellaneous income, and Investment income - Projected at 3.0% growth annually. (Miscellaneous income adjusted for stadium-related items which may not reoccur.)
- *Installment Purchase Financing - Projected to hold constant.
- *Payment in Lieu of Taxes (PILOT) Transfer - Projected to hold constant.

Appropriation Assumptions

FY2026 - FY2030

- *Personnel Services - (all salaries and benefits) Appropriations are projected at average 2.0% growth annually.
- *Operating expenses - Appropriations are projected at 1.5% growth annually.
- *Recovered Costs - Appropriations are projected at 1% growth annually.
- *Capital Outlay - Appropriations are projected as needed.
- *Debt Service - Appropriations are projected to hold constant with new debt service replacing old debt service.
- *Other Expenses - Appropriations are projected to be zero.
- *Transfers to Other Funds - Projected to hold constant.

GENERAL FUND ASSUMPTIONS



ELECTRIC FUND PROJECTION

	<u>FY2024-25</u>	<u>FY2025-26</u>	<u>FY2026-27</u>	<u>FY2027-28</u>	<u>FY2028-29</u>	<u>FY2029-30</u>
Revenues						
Sales/Charges for Services	\$ 127,825,560	\$ 129,742,943	\$ 131,689,087	\$ 133,664,423	\$ 135,669,389	\$ 137,704,430
Miscellaneous Income	505,940	510,999	516,109	521,270	526,483	531,748
Investment Income	400,000	400,000	400,000	400,000	400,000	400,000
Fund Balance Appropriated	500,000	-	-	-	-	-
Total Revenues	<u>\$ 129,231,500</u>	<u>\$ 130,653,942</u>	<u>\$ 132,605,196</u>	<u>\$ 134,585,693</u>	<u>\$ 136,595,872</u>	<u>\$ 138,636,178</u>
Appropriations						
Personnel Services	\$ 11,765,560	\$ 11,942,043	\$ 12,121,174	\$ 12,302,992	\$ 12,487,537	\$ 12,674,850
Operating Expenses	19,657,000	19,951,855	20,251,132	20,554,892	20,863,193	21,176,057
Power Purchase	84,766,440	85,614,104	86,470,245	87,334,947	88,208,296	89,090,379
Capital Outlay	4,316,020	5,153,245	5,661,035	5,491,100	6,133,500	7,146,500
Debt Service	2,894,460	2,101,615	2,210,530	3,010,682	3,012,266	2,657,312
Other Expenses	2,665,820	2,665,820	2,665,820	2,665,820	2,665,820	2,665,820
Transfers to Other Funds	3,166,200	3,225,260	3,225,260	3,225,260	3,225,260	3,225,260
Total Appropriations	<u>\$ 129,231,500</u>	<u>\$ 130,653,942</u>	<u>\$ 132,605,196</u>	<u>\$ 134,585,693</u>	<u>\$ 136,595,872</u>	<u>\$ 138,636,178</u>

ELECTRIC FUND ASSUMPTIONS

Revenue Assumptions

FY2026 - FY2030

*Sales/Charges for Services - Projected at 1.50% growth annually.

*Miscellaneous income - Projected at 1.0% growth annually.

*Investment Income - Projected to hold constant.

Appropriation Assumptions

FY2026 - FY2030

*Personnel Services (all salaries and benefits) appropriations are projected at average 1.5% growth annually.

*Operating expenses appropriations are projected at 1.5% growth annually.

*Power Purchases - Projected at 1% growth annually

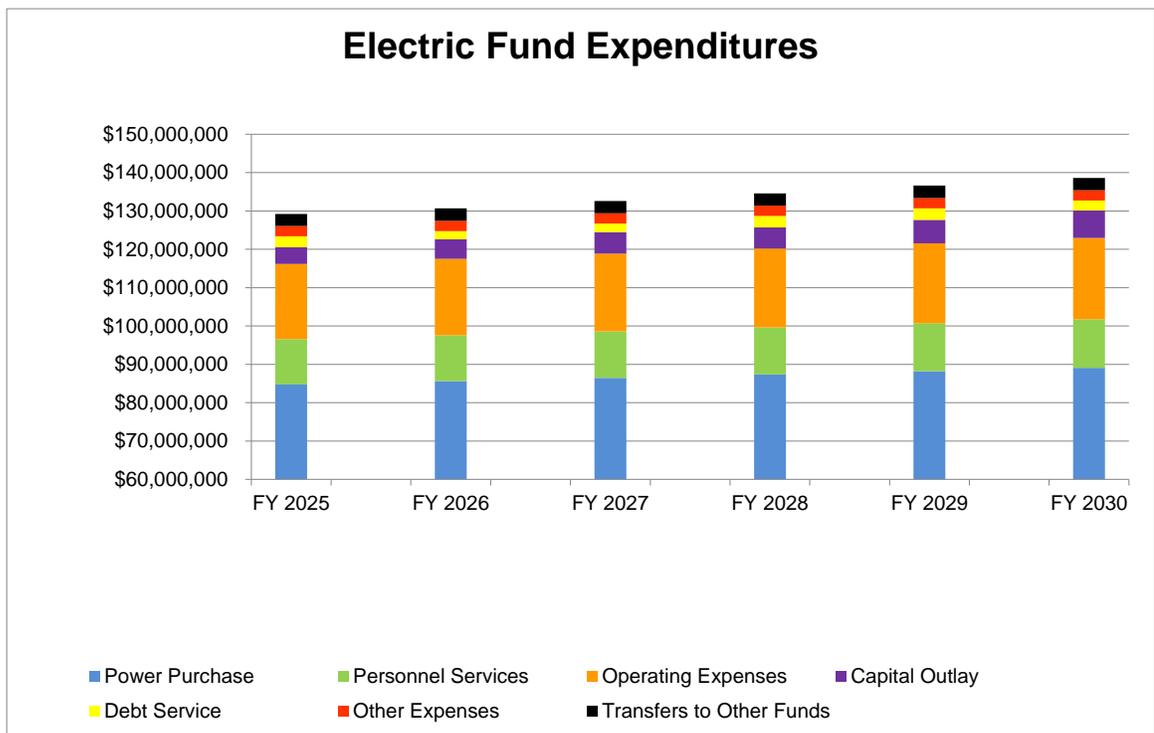
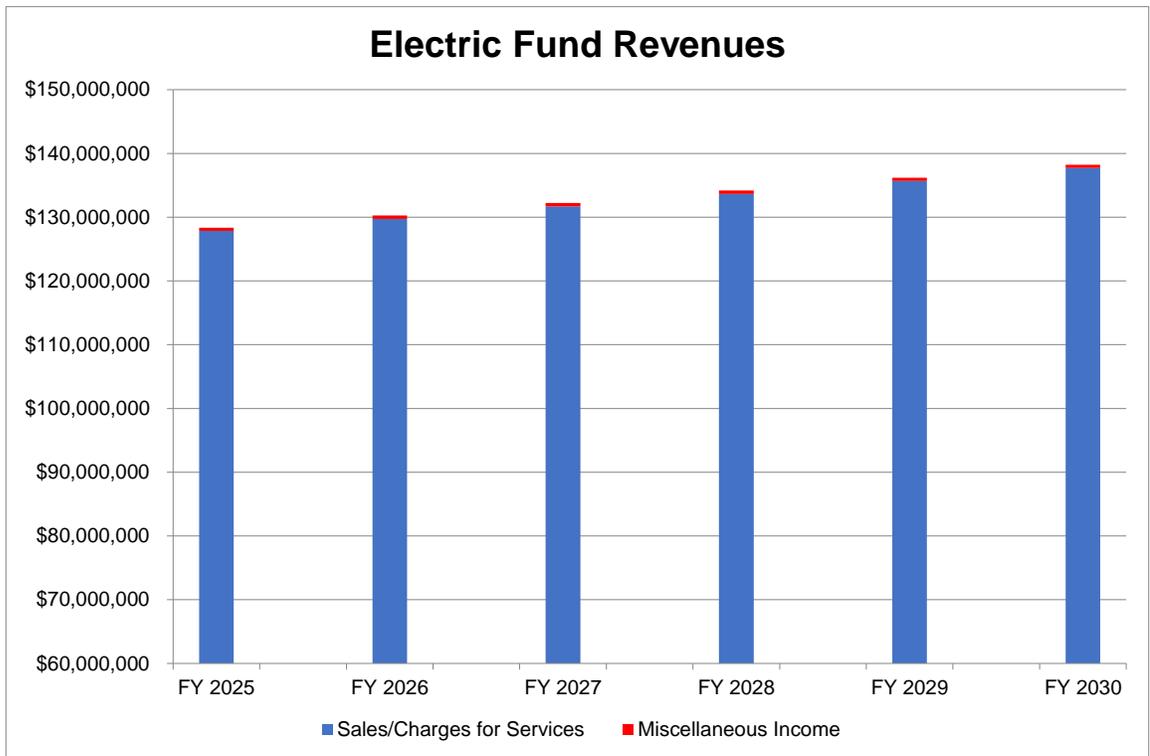
*Capital Outlay - Projected based on capacity.

*Debt Service appropriations - Projected at actual remaining debt service with no projected new debt payments.

*Other expenses - Projected to hold constant.

*Transfers to Other Funds - Projected at 0% growth annually. Payment in lieu of taxes transfer is included in this category.

ELECTRIC FUND ASSUMPTIONS



GAS FUND PROJECTION

	<u>FY2024-25</u>	<u>FY2025-26</u>	<u>FY2026-27</u>	<u>FY2027-28</u>	<u>FY2028-29</u>	<u>FY2029-30</u>
Revenues						
Sales/Charges for Services	\$ 21,022,000	\$ 21,232,220	\$ 21,444,542	\$ 21,658,987	\$ 21,875,577	\$ 22,094,333
Miscellaneous Income	5,000	5,050	5,101	5,152	5,204	5,256
Fund Balance Appropriated	-	-	-	-	-	-
Total Revenues	\$ 21,027,000	\$ 21,237,270	\$ 21,449,643	\$ 21,664,139	\$ 21,880,781	\$ 22,099,589
Appropriations						
Personnel Services	\$ 3,335,260	\$ 3,385,289	\$ 3,436,068	\$ 3,487,609	\$ 3,539,923	\$ 3,593,022
Operating Expenses	3,746,380	3,802,539	3,859,564	3,917,537	3,976,348	4,035,727
Gas Purchase	11,706,350	11,823,414	11,941,648	12,061,064	12,181,675	12,303,492
Recovered Costs	(175,110)	(189,470)	(189,470)	(189,470)	(189,470)	(189,470)
Capital Outlay	917,500	907,400	885,500	862,500	838,500	815,500
Debt Service	259,820	259,800	259,800	259,800	259,800	258,050
Other Expenses	9,570	9,570	9,570	9,570	9,570	9,570
Transfers to Other Funds	1,227,230	1,238,728	1,246,963	1,255,529	1,264,435	1,273,698
Total Appropriations	\$ 21,027,000	\$ 21,237,270	\$ 21,449,643	\$ 21,664,139	\$ 21,880,781	\$ 22,099,589

GAS FUND ASSUMPTIONS

Revenue Assumptions

FY2026 - FY2030

*Sales/Charges for Services - Projected at 1.0% growth annually.

*Miscellaneous income - Projected at 1.0% growth annually.

Appropriation Assumptions

FY2026 - FY2030

*Personnel Services (all salaries and benefits) appropriations - Projected at average 1.5% growth annually.

*Operating expenses appropriations - Projected at 1.5% growth annually.

*Gas Purchases - Projected at 1.0% growth annually.

*Recovered Costs appropriations - Projected at 0% growth annually.

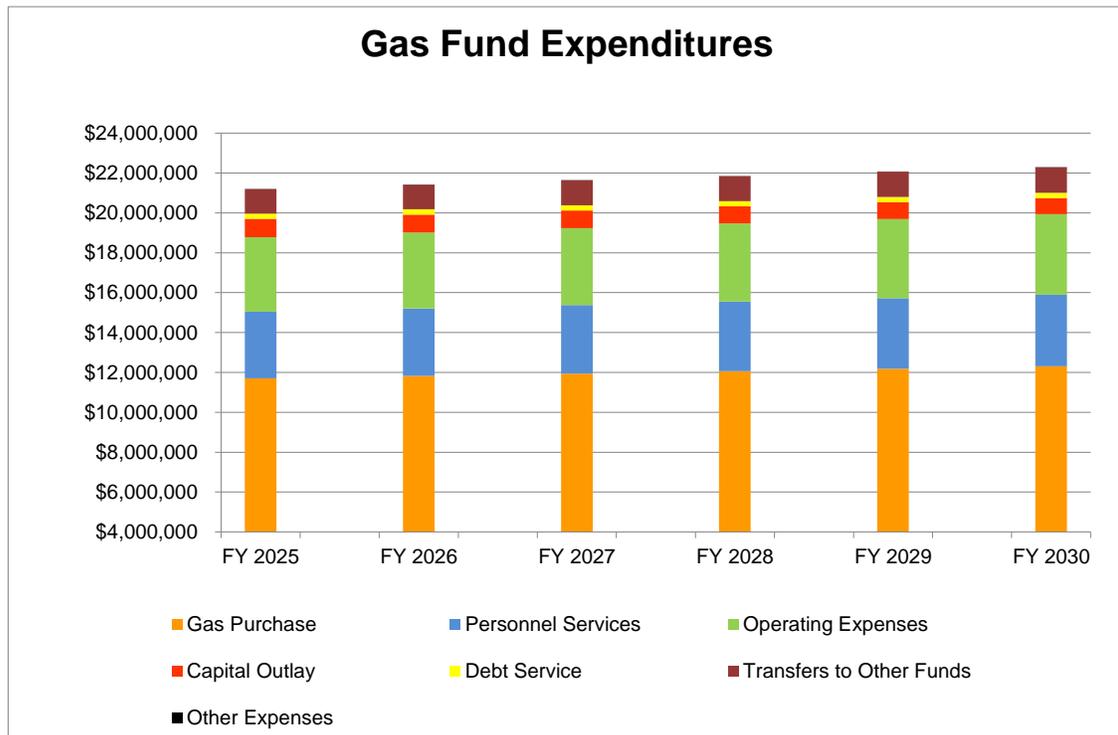
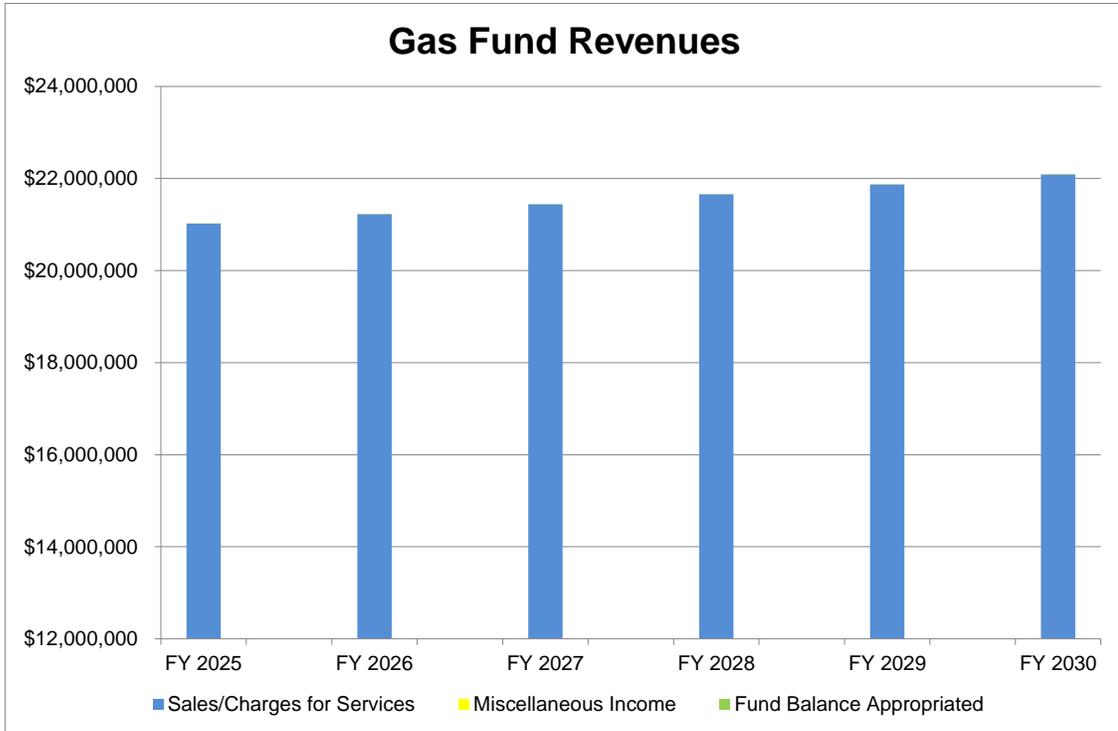
*Capital Outlay - Projected as needed.

*Debt Service appropriations - Projected to remain constant.

*Other expenses - Projected to remain constant.

*Transfers to Other Funds - Projected at 0% growth annually. (Payment in lieu of taxes transfer is projected at 4% growth annually)

GAS FUND ASSUMPTIONS



WATER RESOURCES FUND PROJECTION

	<u>FY2024-25</u>	<u>FY2025-26</u>	<u>FY2026-27</u>	<u>FY2027-28</u>	<u>FY2028-29</u>	<u>FY2029-30</u>
Revenues						
Sales/Charges for Services	\$ 28,107,500	\$ 28,529,113	\$ 28,957,050	\$ 29,391,406	\$ 29,832,277	\$ 30,279,761
Miscellaneous Income	895,000	903,950	912,990	922,120	931,341	940,654
Fund Balance Appropriated	-	-	-	-	-	-
Total Revenues	\$ 29,002,500	\$ 29,433,063	\$ 29,870,040	\$ 30,313,526	\$ 30,763,618	\$ 31,220,415
Appropriations						
Personnel Services	\$ 9,314,370	\$ 9,454,086	\$ 9,595,897	\$ 9,739,835	\$ 9,885,933	\$ 10,034,222
Operating Expenses	15,742,620	15,978,759	16,218,440	16,461,717	16,708,643	16,959,273
Recovered Costs	(676,000)	(676,000)	(676,000)	(676,000)	(676,000)	(676,000)
Capital Outlay	2,670,000	2,501,702	2,583,233	2,684,780	3,729,187	3,729,004
Debt Service	1,951,510	1,974,516	1,948,470	1,903,194	915,855	973,916
Other Expenses	-	200,000	200,000	200,000	200,000	200,000
Transfers to Other Funds	-	-	-	-	-	-
Total Appropriations	\$ 29,002,500	\$ 29,433,063	\$ 29,870,040	\$ 30,313,526	\$ 30,763,618	\$ 31,220,415

WATER RESOURCES FUND ASSUMPTIONS

Revenue Assumptions

FY2026 - FY2030

*Sales/Charges for Services - Projected at 1.5% growth annually.

*Miscellaneous income - Projected at 1.0% growth annually.

Appropriation Assumptions

FY2026 - FY2030

*Personnel Services (all salaries and benefits) appropriations - Projected at average 1.5% growth annually.

*Operating expenses appropriations - Projected at 1.5% growth annually.

*Recovered Costs appropriations - Projected at 0% growth annually.

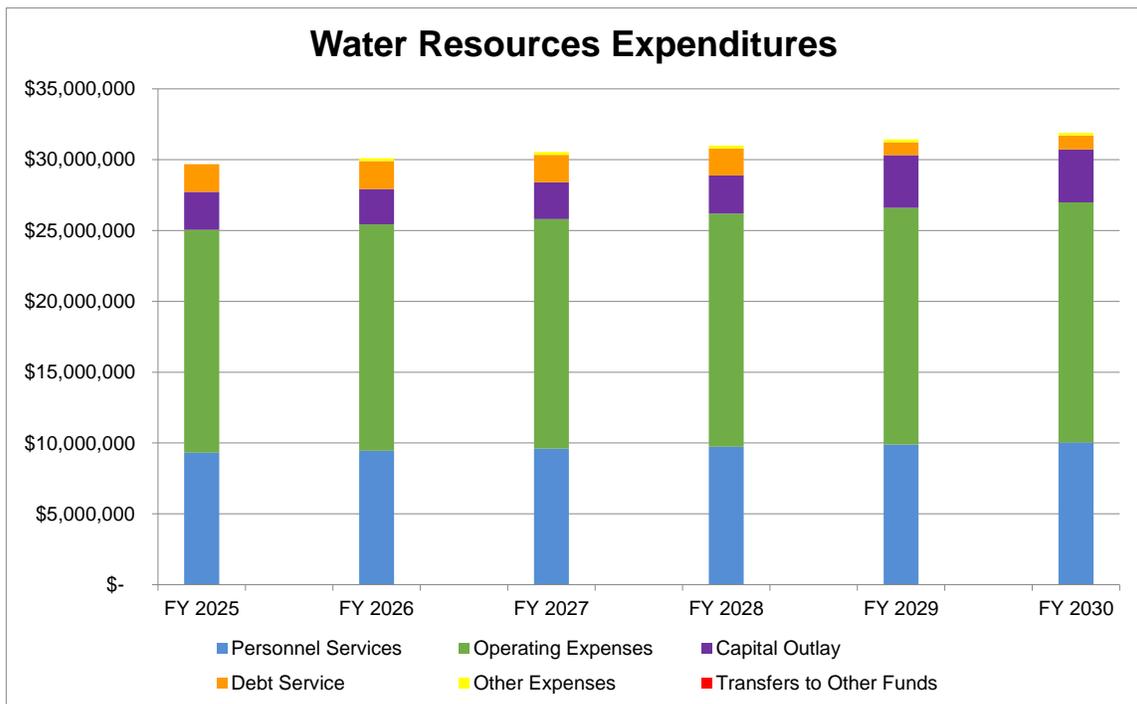
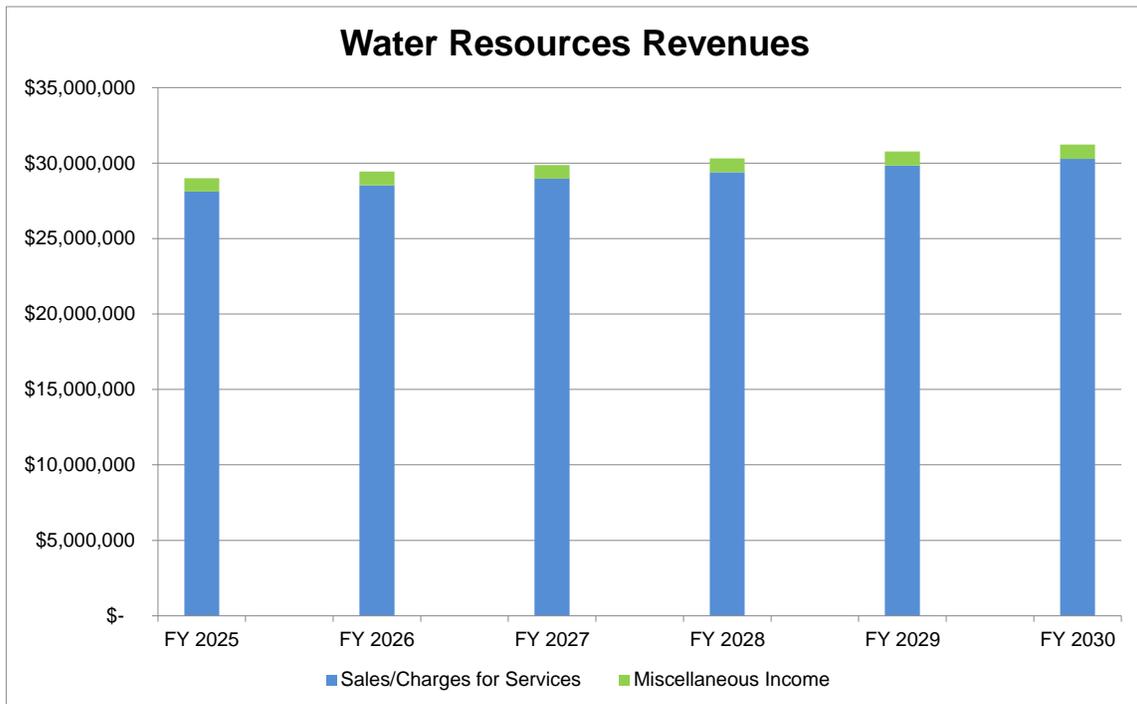
*Capital Outlay - Projected based on capacity.

*Debt Service appropriations - Projected at actual remaining debt service with no projected new debt payments.

*Other expenses - Projected to remain constant.

*Transfers to Other Funds - Projected to remain constant.

WATER RESOURCES FUND ASSUMPTIONS



BROADBAND FUND PROJECTION

	<u>FY2024-25</u>	<u>FY2025-26</u>	<u>FY2026-27</u>	<u>FY2027-28</u>	<u>FY2028-29</u>	<u>FY2029-30</u>
Revenues						
Sales/Charges for Services	\$ 17,954,560	\$ 18,178,992	\$ 18,406,229	\$ 18,636,307	\$ 18,869,261	\$ 19,105,127
Miscellaneous Income	267,250	269,923	272,622	275,348	278,101	280,882
Fund Balance Appropriated	-	-	-	-	-	-
Total Revenues	\$ 18,221,810	\$ 18,448,915	\$ 18,678,851	\$ 18,911,655	\$ 19,147,362	\$ 19,386,009
Appropriations						
Personnel Services	\$ 4,061,530	\$ 4,122,453	\$ 4,184,290	\$ 4,247,054	\$ 4,310,760	\$ 4,375,421
Operating Expenses	17,567,580	17,831,094	18,098,560	18,370,038	18,645,589	18,925,273
Recovered Costs	(4,445,060)	(4,489,511)	(4,534,406)	(4,579,750)	(4,625,548)	(4,671,803)
Capital Outlay	-	750,329	695,857	552,193	494,441	669,548
Other Expenses	-	-	-	87,570	87,570	87,570
Debt Service	803,210	-	-	-	-	-
Interfund Loan Repayment	234,550	234,550	234,550	234,550	234,550	-
Total Appropriations	\$ 18,221,810	\$ 18,448,915	\$ 18,678,851	\$ 18,911,655	\$ 19,147,362	\$ 19,386,009

BROADBAND FUND ASSUMPTIONS

Revenue Assumptions

FY2026 - FY2030

*Sales/Charges for Services - Projected at 1.25% growth annually.

*Miscellaneous income - Projected at 1.0% growth annually.

Appropriation Assumptions

FY2026 - FY2030

*Personnel Services (all salaries and benefits) appropriations - Projected at average 1.5% growth annually.

*Operating expenses appropriations - Projected at 1.5% growth annually.

*Recovered Costs appropriations - Projected at 1.0% growth annually.

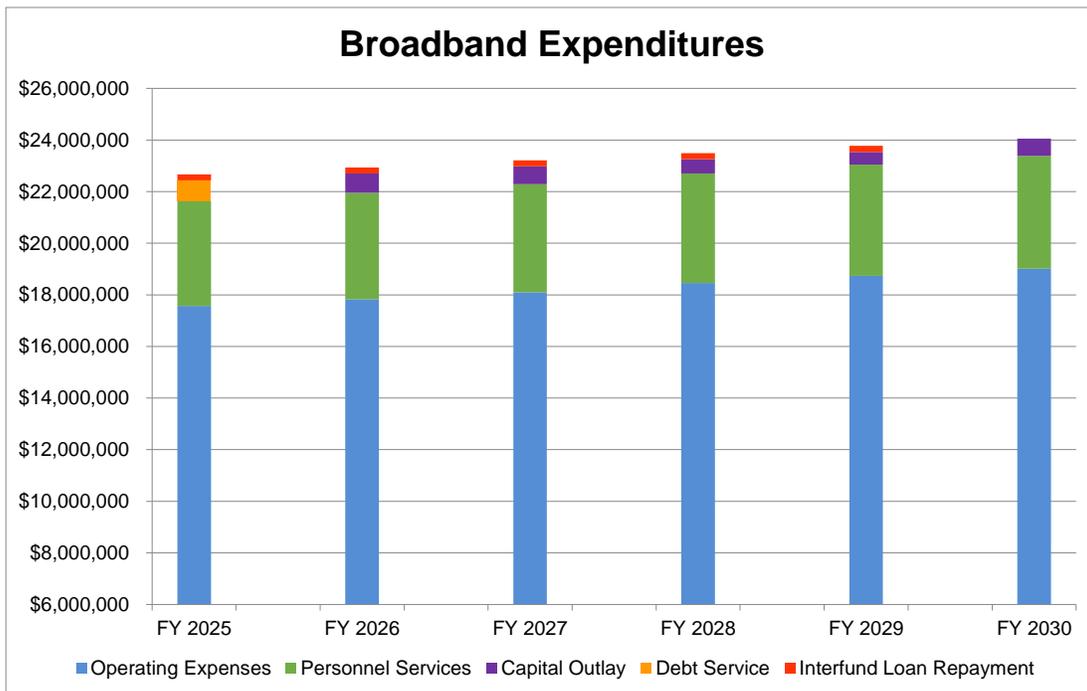
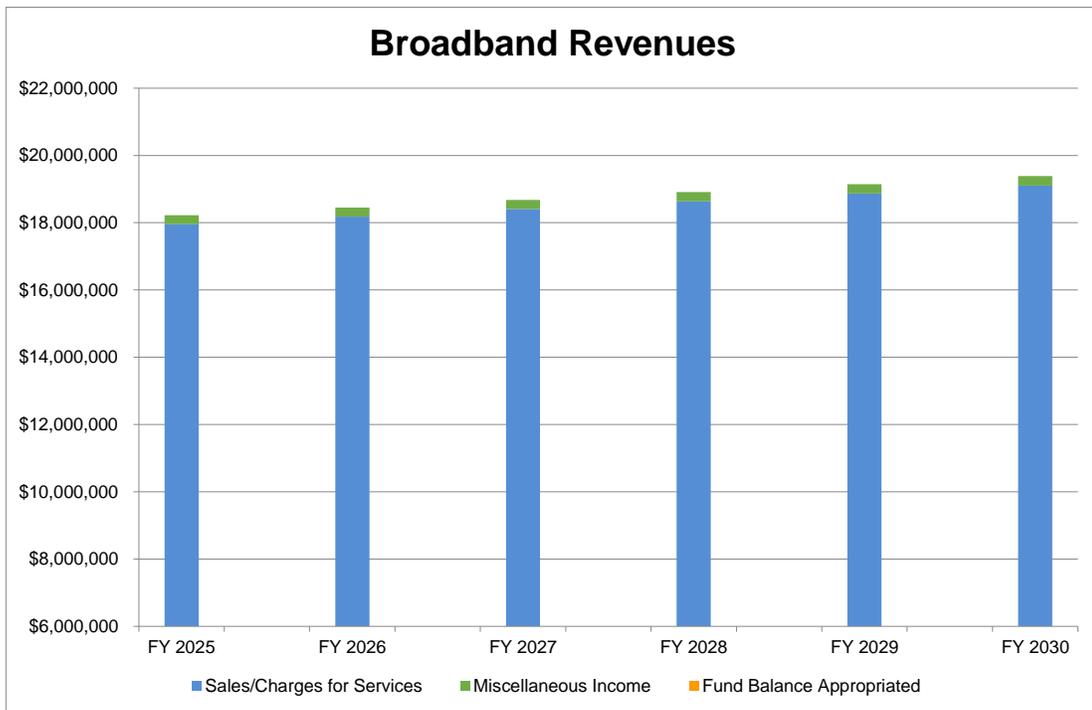
*Capital Outlay - Projected based on capacity.

*Debt Service appropriations - Projected at actual remaining debt service with no projected new debt payments.

*Other Expenses - Projected based on capacity.

*Interfund Loan Repayment - Projected at actual remaining repayment schedule.

BROADBAND FUND ASSUMPTIONS



Strategic Measures

PERFORMANCE MEASURES EXTERNAL COMPARISONS

Performance Measures help determine the quality and the cost efficiency of government services. Performance Measures identify the results achieved, the benefits delivered to citizens, and how well government resources are being used. In addition to external Performance Measures, which enhance accountability to the public, internal performance indicators can assist department heads in making resource allocation decisions, program evaluations, and assessments of goal effectiveness and achievement. Performance indicators are reported for each department throughout this document.

The Performance Measure Project

The North Carolina Local Government Performance Measurement Project (NCLGPMP) is an ongoing effort by several cities in North Carolina to measure and compare local government services and costs. The City of Wilson is a participant in the NCLGPMP, which includes the cities of Apex, Asheville, Chapel Hill, Charlotte, Concord, Goldsboro, Greensboro, Hickory, Holly Springs, Salisbury, Raleigh, Wake Forest, and Winston-Salem. Coordinated by the University of North Carolina (UNC) School of Government, the report evaluates the following local services:

- Residential Refuse Collection
- Yard Waste/Leaf Collection
- Household Recycling
- Police Services
- Asphalt Maintenance/Repair
- Water Services
- Fire Services
- Building Inspections
- Fleet Maintenance
- Central Human Resources
- Wastewater Services
- Core Parks and Recreation

Goals of the Performance Measurement Project

The project was initiated by the cities and the Institute of Government to:

- Develop and expand the use of performance measurement in local government
- Produce reliable performance and cost data to use for comparison by cities involved in the project
- Facilitate the use of performance and cost data by cities in their continuous service improvement

Reporting Format

The Legacy Benchmarking Project has been replaced by Benchmarking 2.0. Benchmarking 2.0, launched in 2022, streamlines data collection and analysis and uses a dashboard reporting style available through the University of North Carolina (UNC) School of Government website located at the following address:

<https://benchmarking.sog.unc.edu>

Reports, while not yet published, will also be available on the website.

Performance Measurement and the City of Wilson

The information provided by the Project has generated discussion among staff of the participating cities on the different ways services are provided. The project results have been used to depict comparisons and stimulate the exchange of ideas among the units participating in the project.

PERFORMANCE MEASURES INTERNAL MEASURES

In addition to participating in the North Carolina Local Government Performance Measurement Project, the City of Wilson generates an annual departmental outcome indicator report. Departments annually review their purpose and define goals that are synchronized with those goals as set by City Council. The goals are further defined by measurable indicators that are monitored, reported on annually, and chronicled to provide a historical comparison for both our internal and external customers. The following pages represent the results by Department and Operating Indicator.

CITY OF WILSON, NORTH CAROLINA

**OPERATING INDICATORS BY FUNCTION (CONTINUED)
LAST TEN FISCAL YEARS (UNAUDITED)**

TABLE 20 (continued)

Function	For the Fiscal Year Ended June 30									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
General government										
Fleet Management										
Rolling stock maintained	887	866	862	853	846	838	832	806	789	775
Work orders completed	5,668	5,996	6,519	6,392	6,945	7,263	6,379	6,984	6,987	6,638
Human Resources										
Employment applications processed	4,126	3,407	3,849	3,883	5,600	2,644	1,906	2,395	1,759	2,056
Turnover	121	113	99	60	93	76	79	61	65	68
Public Safety										
Police										
Violent Crimes Reported	187	228	230	234	209	276	262	259	257	228
Violent Crimes Cleared	72	134	149	78	106	139	148	153	174	134
Property Crimes Reported	1,231	1,147	1,424	1,425	1,579	1,759	1,875	1,967	2,006	2,104
Property Crimes Cleared	320	315	517	548	466	538	594	579	673	811
Traffic Accidents	2,509	2,654	2,640	2,649	2,789	2,528	2,665	2,612	2,461	2,198
Fire										
Fire responses	244	253	234	243	188	206	236	254	205	228
Medical responses	3,147	2,731	2,091	2,534	2,759	2,579	2,553	2,298	2,211	2,328
Inspections	2,926	3,245	4,752	4,341	4,086	3,941	4,649	6,975	7,530	6,699
Building Inspections										
Number of inspections	10,652	10,505	8,410	8,850	8,936	8,656	7,643	7,081	7,351	6,051
Public Works										
Street resurfacing (lane miles)	0	0	29.94	6.62	10.75	11.2	7.8	4.2	0	5.76
Preservation treatment (lane miles)	0	0	2.66	2	0	0	18.2	19.8	0	5.31
Potholes repaired	1,520	2,315	3,115	2,378	2,774	1,968	516	1,498	119	891

CITY OF WILSON, NORTH CAROLINA

OPERATING INDICATORS BY FUNCTION (CONCLUDED) LAST TEN FISCAL YEARS (UNAUDITED)

Table 20 (concluded)

Function	For the Fiscal Year Ended June 30									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Environmental Services										
Refuse collected (tons per year)	22,246	22,613	22,730	24,127	25,137	27,104	24,275	24,275	30,490	35,700
Recyclables collected (tons per year)	1,509	1,586	1,680	1,952	1,645	1,288	1,959	1,959	10,283	11,643
Yard waste/leaf collection (tons per year)	8,102	8,426	8,612	8,822	9,022	9,650	10,194	10,194	14,269	19,524
Electric										
Average daily sales (KWH)	3,486,292	3,505,778	3,530,191	3,435,439	3,494,903	3,322,471	3,428,048	3,428,048	3,436,355	3,407,694
Number of customers	35,020	35,718	35,112	35,602	35,806	36,068	36,312	36,312	36,657	37,013
Gas										
Average daily sales (cubic feet)	3,274,000	3,420,070	3,360,723	4,063,048	3,906,477	3,728,855	4,107,466	4,107,466	4,016,881	4,013,948
Number of customers	13,762	13,753	13,763	13,770	13,719	13,666	13,678	13,678	13,679	13,693
Water and sewer										
Average daily water usage (million gallons)	8.61	8.69	8.68	8.88	9.14	9.15	9.00	9.00	8.06	8.61
Average daily sewer flow (million gallons)	9.61	9.86	9.03	8.36	9.98	9.08	11.00	11.00	7.79	7.95
Number of customers	22,337	22,339	22,387	22,545	22,659	22,822	22,987	22,987	23,102	23,333
Mass/Micro Transit*										
Annual ridership	129,047	99,444	108,728	79,737	78,780	N/A	80,709	80,709	156,887	215,569
Average passengers per hour	5.81	5.32	8.69	6.75	7.84	N/A	N/A	N/A	N/A	N/A
Stormwater management										
Number of billable control structure inspections	84	85	96	98	97	100	103	103	87	94
Miles of drainage cleaned, open ditches maintained and line replaced	7.26	7.45	7.96	7.53	6.24	7.4	10.24	10.24	5.72	7.1

Source: Various City of Wilson Departments

*Passengers no longer counted after 4/13/20 due to COVID-19.

*Switched from Mass Transit to a microtransit on-demand service.

Glossary



BUDGET GLOSSARY

The following glossary provides a translation of frequently used acronyms and definitions of various specialized terms used throughout this budget document.

Acronym	Description	Acronym	Description
AA	Affirmative Action	MGD	Million Gallons Daily
ADA	American Disabilities Act	MH	Mobile Housing
AMR	Automated Meter Reading	MPC	Multi-Purpose Closure
ARPA	American Rescue Plan Act	MSD	Municipal Service District
ATF	Alcohol, Tobacco and Firearms	MW	Megawatt
AVL	Automobile Vehicle Location	NCDEQ	North Carolina Department of Environmental Quality
BMP	Best Management Practices	NCDOC	North Carolina Department of Commerce
AWWA	American Water Works Association	NCDOT	North Carolina Department of Transportation
BNR	Biological Nutrient Removal	NCEMPA	North Carolina Eastern Municipal Power Agency
BOA	Board of Adjustment	NCHFA	North Carolina Housing Finance Agency
BPS	Booster Pump Station	NCLGPMP	North Carolina Local Government Performance Measurement Project
C&D	Construction and Demolition Debris	NCLWF	North Carolina Land & Water Fund
CARES	Coronavirus Aid Relief & Economic Relief	NCOC	North Carolina One Call
CBD	Central Business District	NCUC	North Carolina Utilities Commission
CDBG	Community Development Block Grant	NFPA	National Fire Protection Association
CDL	Commercial Driver's License	NPDES	National Pollutant Discharge Elimination System
CF	Cubic Feet	O&M	Operations and Maintenance
CIP	Capital Improvement Plan	ONT	Optical Network Terminal
CIS	Customer Information System	OSHA	Occupational Safety & Health Administration
COA	Certificate of Appropriateness	OSP	Outside Plant
CP	Cathodic Protection	PARTF	Parks and Recreation Trust Fund
CUP	Conditional Use Permit	PCI	Purchasing Card Industry
DEA	Drug Enforcement Agency	PEG	Public Educational and Government
DENR	Department of Environmental Natural Resources	PHMSA	Pipeline and Hazardous Materials Safety Administration
DOT	Department of Transportation	PIO	Public Information Officer
EAP	Employee Assistance Program	PLC	Programmable Logic Controller
EDC	Economic Development Council	PM	Preventive Maintenance
EDI	Economic Development Initiative	RAID	Redundant Array of Independent Disks
EPA	Environmental Protection Agency	RTU	Remote Terminal Unit
ERT	Encoder Receiver Transmitter	SCADA	System Control and Data Acquisition
ETJ	Extra Territorial Jurisdiction	SCBA	Self-Contained Breathing Apparatus
FBO	Fixed Base Operators	SCM	Stormwater Control Measures
FTE	Full Time Equivalent	SFR	Single Family Rehabilitation
FTTP	Fiber to the Premise	TIGER	Transportation Investment Generating Economic Recovery
GAAP	Generally Accepted Accounting Principles	TIP	Transportation Improvement Plan
GASB	Governmental Accounting Standards Board	TRC	Technical Review Committee
GFOA	Government Finance Officers Association	UCC	Unified Communications Center
GIS	Geographic Information System	UCPOG	Upper Coastal Plains Council of Governments
HOSTS	Helping One Student to Succeed	ULOCO	Underground Utility Locating Company
HVAC	Heating, Ventilation and Air Conditioning	URP	Urgent Repair Program
ISO	Insurance Services Office	WDDC	Wilson Downtown Development Corp
ITS	Information Technology Services	WDP	Wilson Downtown Properties
LDH	Large Diameter Hose	WE	Wilson Energy
LDO	Luminescent Dissolved Oxygen	WEDC	Wilson Economic Development Council
LM	Load Management	WEF	Water Environment Federation
LMI	Low to Moderate Income	WF/RS	Wilson Fire and Rescue Services
LT	Line Terminal	WO	Work Order
LTC	Load Tap Changers	YMCA	Young Men's Christian Association

Accrual Basis of Accounting

Accounting method for proprietary funds that recognizes revenues in the accounting period in which they are earned and recognizes expenses in the period incurred

<u>Allocate</u>	To set apart portions of budgeted expenditures that are specifically designated for special activities or purposes
<u>Annual Budget</u>	A financial plan containing estimated expenditures and revenues to cover those expenditures for a single fiscal year (July 1 - June 30)
<u>Appropriation</u>	A legal authorization by City Council to incur obligations and make expenditures for specific purposes
<u>Balanced Budget</u>	Expenditures equal revenues. N.C state statute requires the adoption of a balanced budget.
<u>Bond</u>	A written promise to repay a specific amount of money with interest within a specific time period, usually long term
<u>Budget Ordinance</u>	The official enactment by City Council to establish legal authority for City officials to obligate and expend resources
<u>Budgetary Control</u>	The control or management of a governmental unit in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues
<u>Capital Improvement Program (CIP)</u>	A strategic plan for capital expenditures to be incurred over a fixed period of five future years, summarizing estimated project costs and sources of financing
<u>Capital Assets</u>	Assets of long-term character which are intended to continue to be held or used by the City, including land, buildings, machinery, furniture and other equipment
<u>Capital Outlay</u>	An expenditure for the acquisition of or addition to fixed assets costing more than \$5,000 (equipment or software) with an expected useful life of more than one year
<u>Capital Project</u>	An undertaking involving the construction, purchase, or major renovation of a building, utility system, or other structure and equipment having a useful life of at least 15 years and an estimated cost of at least \$50,000
<u>Capital Project Fund</u>	A fund used to account for the acquisition or construction of major governmental capital facilities and equipment that are not financed in other funds
<u>Community Development Block Grant (CDBG)</u>	A federal domestic assistance grant administered by the US Department of Housing and Community Development to develop viable urban communities by providing decent housing & a suitable living environment for persons of low & moderate income
<u>Contingency</u>	An appropriation controlled by the City Council intended for emergencies and unforeseen circumstances not otherwise budgeted
<u>Debt Service</u>	The City's obligation to pay principal, interest, and fees associated with all debt instruments according to a pre-determined payment schedule
<u>Department</u>	An organizational unit of the City responsible for carrying out a major governmental function

<u>Depreciation</u>	A non-cash expense that reduces the value of an asset over time. The process of estimating and recording the expired useful life, or diminution of service from a capital asset that cannot or will not be restored by repair and must be replaced. Assets depreciate for two reasons: wear and tear and obsolescence. Assets also decrease in value as they are replaced by newer models.
<u>Division</u>	A sub-unit of a department that has responsibility for a specific function within the department
<u>Encumbrance</u>	The commitment of appropriated funds to purchase an item or service. To encumber funds is to set aside, or commit funds for future expenditures
<u>Enterprise Fund</u>	A fund that accounts for governmental activities supported wholly or partially with user fees or charges and is operated using business principals. Examples include the Electric, Gas, Water and Broadband Funds.
<u>Expenditure</u>	The spending of money by the City for the programs or projects included within the approved budget
<u>Fiduciary Funds</u>	Funds used to account for assets held by the city in a trustee capacity or as an agent for individuals, private organizations, or other governments
<u>Financial Plan</u>	A plan balancing estimated expenditures with estimated revenues for the City's internal service funds
<u>Fiscal Year (FY)</u>	A twelve-month period of time to which the annual operating budget applies and at the end of which the financial position and results of operation are determined (July 1 - June 30)
<u>Fund</u>	A fiscal and accounting entity with a self-balancing set of accounts used to record the financial transactions of a specific activity
<u>Fund Balance</u>	The difference between the assets and liabilities of a fund
<u>Fund Balance Appropriated</u>	A budgetary amount representing the fund's equity to be used to offset expenditures. Fund balance appropriated cannot exceed the sum of cash and investments less the sum of liabilities, encumbrances, and deferred revenues arising from cash receipts, as those figures stand at the close of the fiscal year preceding the budget year
<u>Fund Balance Available</u>	The amount of fund balance determined at the end of the preceding fiscal year that is available for appropriation and expenditure in the current year
<u>GASB 34</u>	Governmental Accounting Standards Board Statement #34: "Basic Financial Statements - Management's Discussion and Analysis – For State and Local Governments"
<u>Geo-Spatial Technology</u>	An analysis method, which belongs within the field of exploratory spatial analysis, which relies, to a large degree, on graphical methods of analysis
<u>General Accepted Accounting Principles (GAAP)</u>	Uniform minimum standards of and guidelines for financial accounting and reporting. GAAP encompasses the conventions; rules and procedures necessary to define accepted accounting practices

<u>General Fund</u>	The General Fund accounts for the financial resources of the government. General Fund revenues include property taxes, licenses and permits, local taxes and other types of revenue. This fund includes the public safety services such as fire and police protection, and also includes finance, public services, general administration, planning and inspections, and recreation.
<u>Goal</u>	A broad-ranging but concise statement describing the primary purpose(s) for which a division/program exists
<u>Governmental Fund</u>	Governmental Funds are often referred to as "source and use" funds. These are the funds through which most governmental functions typically are financed. The fund types included in this category are general, special revenue, capital projects, debt service, and special assessment funds.
<u>Grant</u>	A contribution or gift in cash or other assets from another government to be used for a specific purpose
<u>Grant Project</u>	A project financed in whole or part by revenues received from the federal or state government
<u>Internal Service Funds</u>	Funds used to account for the financing of goods or services by one city department to other city departments on a cost reimbursement basis
<u>Major Funds</u>	Funds that present the major activities of the City for the year determined by GASB 34 guidelines, and may change from year to year as a result of changes in the pattern of the City's activities. The General Fund is always a Major Fund.
<u>Modified Accrual Basis of Accounting</u>	A method for recording the receipt and expenditure of funds, in which revenues are recorded when the amount becomes measurable and available to pay current liabilities and expenditures are recorded when the liability is actually incurred
<u>Non Major Funds</u>	Funds as determined by applying GASB 34 that do not meet the criteria as a Major Fund. Non Major Funds may be presented in the aggregate for reporting purposes.
<u>Objective</u>	A specific statement about what is to be accomplished or achieved (result) for a particular program during the fiscal year
<u>Offsetting Revenues</u>	Income generated by various departments in the General Fund
<u>Operating Expenses</u>	Funds budgeted for day-to-day expenses that are necessary to support the city's services and programs
<u>Personnel Services</u>	Expenditures related to the compensation of employees, including full-time and part-time salaried, overtime, longevity pay, and benefits
<u>Placarding</u>	Signage that denotes hazardous chemicals located inside a building
<u>Program</u>	A group of activities or operations with specific purposes or objectives
<u>Project Ordinance</u>	An ordinance adopted by City Council that appropriates revenue for a specific capital project for the life of that project

<u>Property Taxes</u>	Property taxes are levied on both real and personal property according to the property's valuation and tax rate
<u>Proprietary Fund</u>	Funds used to separate, control and track financial resources of business-type activities carried out by a government. The two proprietary fund types include enterprise funds and internal service funds.
<u>Recovered Costs</u>	Expenditures incurred by one city department or division and recovered by way of charging them to the city department or division causing the expenditures
<u>Revaluation</u>	Assignment of value to properties, buildings, vehicles and equipment used for business and residential purposes by the Wilson County's Tax Administrator's Office. State law requires all property to be revalued no less frequently than once every eight (8) years
<u>Revenue</u>	Income received or anticipated by a local government from either tax or non-tax sources
<u>Special Revenue Fund</u>	Fund used to account for the proceeds of special revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditure for specified purposes
<u>Transfer</u>	An amount distributed from one fund to finance activities in another fund
<u>User Fees</u>	Category of revenue that encompasses fees charged primarily for the delivery or use of a public service
<u>Utility Funds</u>	Enterprise funds used to account for the city's electric, natural gas, water, and wastewater operations; i.e., the Electric Fund, Gas Fund, and Water Resources Fund

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