

Ordinance #20-0275
Ordinance Book, Volume 2, Page 55

**ANNUAL APPROPRIATION AND TAX LEVY ORDINANCE FOR THE
CITY OF WINSTON-SALEM, NORTH CAROLINA
FOR THE FISCAL YEAR 2020-2021**

BE IT ORDAINED by the Mayor and City Council of the City of Winston-Salem that the following anticipated revenues and authorized expenditures by fund, together with a financial plan for internal service funds, are hereby appropriated and approved for the operation of city government and its activities for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

SECTION 1. Expenditures by Fund.

General Fund	
Community and Economic Development	\$19,340,010
Public Safety	112,409,540
Transportation	15,038,830
Recreation and Culture	12,933,960
Environmental Health	18,846,770
Interdepartmental Services	15,556,940
General Government	21,579,150
Other	-3,067,150
Total General Fund Expenditures	\$212,638,050
Internal Service Funds	
Warehouse	\$428,130
Fleet Services	10,038,660
Information Systems	12,890,370
Employment Benefits Funds	67,179,310
Total Internal Service Funds Expenditures	\$90,536,470
Debt Service Fund Expenditures	\$39,016,600
Post-Employment Benefits Fund Expenditures	\$9,958,230
Enterprise Funds	

Water and Sewer Utilities	\$92,707,360
Solid Waste Disposal	11,551,780
Stormwater Management	10,981,380
Winston-Salem Fairgrounds	3,784,030
Winston-Salem Transit Authority	25,042,930
Parking Lots and Decks	1,946,080
Convention Center	1,220,360
Bowman Gray Stadium	307,440
Downtown Ballpark	1,581,510
Total Enterprise Funds Expenditures	\$149,122,870

Special Revenue Funds

Powell Bill (Gasoline Tax) Fund	\$6,979,150
Occupancy Tax Fund	663,000
Downtown Winston-Salem Business Improvement District Fund	707,940
Total Special Revenue Funds Expenditures	\$8,350,090
Leasing Fund Expenditures	\$12,163,960
Total Expenditures	\$521,786,270

SECTION 2. Revenues by Fund.

General Fund

Taxes

<i>Ad Valorem</i> Taxes	
Current Year	\$110,634,120
Prior Year and Penalties	850,000
Local Option Sales Tax	33,496,860
Subtotal Taxes	\$144,980,980

Licenses and Permits

Construction Permits	\$3,789,970
Privilege Licenses	11,000
Gross Receipts Tax	360,000
Motor Vehicle Privilege Taxes	1,773,230
Other Licenses and Permits	247,060

Subtotal Licenses and Permits	\$6,181,260
Intergovernmental Revenues	
Utilities Franchise Tax	\$18,649,770
Beer and Wine Tax	1,040,140
ABC Store Allocation	1,622,930
Housing Authority Payment in Lieu of Taxes	103,000
Other	177,200
Subtotal Intergovernmental Revenues	\$21,593,040
Charges for Service	
Governmental Sales and Service	\$2,690,600
Parking Meters	110,000
Charges to State	699,760
Charges to Forsyth County	2,724,160
Interfund Charges	11,632,740
Charges to Other Municipalities	24,000
Subtotal Charges for Service	\$17,881,260
Other Revenues	
Rentals	\$470,330
Sales	310,000
Fines and Forfeitures	949,200
Contributions	947,900
Miscellaneous	1,636,670
Subtotal Other Revenues	\$4,314,100
Transfers	
From Home Investment Partnership Fund	\$80,000
From Community Development Block Grant Fund	916,450
From Economic Development Loan Fund	4,000,000
From Powell Bill (Gasoline Tax) Fund	5,146,100
From Leasing Fund	37,730
From Stormwater Fund	1,866,830
From Water and Sewer Utility Fund	85,670
From Workers Compensation Fund	124,630
Subtotal Transfers	\$12,257,410
Fund Balance Appropriation	\$5,430,000

Total General Fund Revenues **\$212,638,050**

Internal Service Funds

Charges for Service	\$88,720,080
Miscellaneous Revenues	1,858,250
Addition to Fund Balance (Employment Benefits Funds)	-41,860

Total Internal Service Funds Revenues **\$90,536,470**

Debt Service Fund

Ad Valorem Taxes	\$24,737,890
Local Option Sales Tax	6,356,720
ABC Store Allocation	775,480
Forsyth County	226,000
Charges for Service	1,962,690
Investment Income	600,000
Other Revenues	600,000
Transfers	
From General Fund	1,910,230
Fund Balance Appropriation	1,847,590

Total Debt Service Fund Revenues **\$39,016,600**

Post-Employment Benefits Fund

City Contribution	\$2,909,930
Employee and Other Agency Contributions	2,209,000
Investment Income	1,000,000
Fund Balance Appropriation	3,839,300

Total Post-Employment Benefits Fund Revenues **\$9,958,230**

Enterprise Funds

Water and Sewer Funds

Charges for Service	\$110,853,570
Assessments to Benefit Property	30,000
Transfers	
From Stormwater Management Fund	120,720
Addition to Fund Balance	-18,296,930

Subtotal Water and Sewer Funds Revenues	\$92,707,360
Solid Waste Disposal Fund	
Charges for Service	\$11,734,320
State Tire Disposal Tax	533,260
State Solid Waste Disposal Tax	241,030
State E-Recycling Funds	23,320
Sale of Recyclables/Other Resource Recovery	247,590
Forsyth County	258,910
Transfers	
From Water and Sewer Funds	379,100
From Stormwater Management Fund	189,540
Addition to Fund Balance	-2,055,290
Subtotal Solid Waste Disposal Fund Revenues	\$11,551,780
Stormwater Management Fund	
Stormwater Management System User Fees	\$10,232,610
Construction Permits	161,600
Forsyth County	82,370
Erosion Control Fines	12,000
Other Revenues	3,000
Fund Balance Appropriation	489,800
Subtotal Stormwater Management Fund Revenues	\$10,981,380
Winston-Salem Fairgrounds Fund	
Carolina Classic Fair Revenue	\$2,118,510
Non-Fair Revenue	638,450
Transfer From Occupancy Tax Fund	37,500
Fund Balance Appropriation	989,570
Subtotal Winston-Salem Fairgrounds Fund Revenues	\$3,784,030
Winston-Salem Transit Authority	
<i>Ad Valorem</i> Taxes	\$10,531,610
Fares and Fees	1,970,300
Federal Transit Administration	8,289,980
North Carolina Department of Transportation	1,211,200
Motor Vehicle Privilege Tax	282,690
Other Intergovernmental Revenues	280,000

Forsyth County	434,420
Reimbursements	129,640
Fund Balance Appropriation	1,913,090

Subtotal Winston-Salem Transit Authority Revenues **\$25,042,930**

Parking Fund

Parking & Rental Revenues	\$700,000
Forsyth County	413,810
Fund Balance Appropriation	832,270

Subtotal Parking Fund Revenues **\$1,946,080**

Convention Center Fund

Transfers	
From General Fund	\$979,970
From Occupancy Tax Fund	240,390

Subtotal Convention Center Fund Revenues **\$1,220,360**

Bowman Gray Stadium Fund

Concessions	\$52,250
Winston-Salem State University	61,000
Reimbursables/Miscellaneous Sales	11,550
Facility Rentals	110,000
Transfer from Winston-Salem Fairgrounds Fund	72,640

Subtotal Bowman Gray Stadium Fund Revenues **\$307,440**

Downtown Ballpark Fund

Lease Payments	\$1,638,100
Ticket Surcharge	175,000
Addition to Fund Balance	-231,590

Subtotal Downtown Ballpark Fund Revenues **\$1,581,510**

Total Enterprise Funds Revenues **\$149,122,870**

Special Revenue Funds

Powell Bill (Gasoline Tax) Fund	
Gasoline Tax	\$6,283,550
Fund Balance Appropriation	695,600
Subtotal Gasoline Tax Fund Revenues	\$6,979,150
Occupancy Tax Fund	
Occupancy Tax	\$663,000
Subtotal Occupancy Tax Fund Revenues	\$663,000
Downtown Winston-Salem Business Improvement District Fund	
<i>Ad Valorem</i> Taxes	\$657,940
Fund Balance Appropriation	50,000
Subtotal Downtown W-S Business Improvement District Fund Revenues	\$707,940
Total Special Revenue Funds Revenues	\$8,350,090
Leasing Fund	
Lease Payments – City	\$12,030,210
Lease Payments – Outside Agencies	414,370
Addition to Fund Balance	-280,620
Total Leasing Fund Revenues	\$12,163,960
Total Revenues	\$521,786,270

SECTION 3. That the reserve for encumbrances at June 30, 2020, representing prior commitments as of that date, shall be reappropriated pursuant to North Carolina General Statutes 159-8 and 159-13(b)(15) and distributed to the departmental budgets, under which expenditures may be made during the 2020-2021 budget year as the previous commitments are satisfied.

SECTION 4. All unexpended balances in Trust Funds designated for special purposes are hereby reappropriated for their original purposes.

SECTION 5. In order to raise the revenue to finance the appropriations for the proper government of the City of Winston-Salem for the fiscal year 2020-2021, the following *ad valorem* taxes, at a rate of sixty-three and seventy-four hundredths cents (\$.6374) are hereby levied on all real and personal property subject to *ad valorem* taxes within the City of Winston-Salem, North Carolina, and distributed for the following purposes:

- a) General: a tax rate of \$.6374 per one hundred dollars (\$100) on \$1,056,632,879 in assessed property representing the value of economic development projects.
- b) General: a tax rate of \$.4746 per one hundred dollars (\$100) of assessed valuation of property located within the City of Winston-Salem, North Carolina, except for \$1,056,632,879 in assessed property representing economic development projects, for general purposes.
- c) Transit: a tax rate of \$.0498 per one hundred dollars (\$100) of assessed valuation of property located within the City of Winston-Salem, North Carolina, except for \$1,056,632,879 in assessed property representing economic development projects, for Winston-Salem Transit Authority operating and capital program purposes.
- d) Bond Indebtedness: a tax rate of \$.1130 per one hundred dollars (\$100) of assessed valuation of property located within the City of Winston-Salem, North Carolina, except for \$1,056,632,879 in assessed property representing economic development projects, for bond indebtedness purposes.

This allocation of the general property tax of the City should not be construed as a requirement for a similar distribution of other State-shared revenues.

SECTION 6. In order to raise revenue to provide for enhanced services and programs in the Downtown Winston-Salem Business Improvement District for the fiscal year 2020-2021, the following *ad valorem* taxes, at a rate of nine cents (\$.090) per one hundred dollars (\$100) of assessed valuation, are hereby levied on all real and personal property subject to *ad valorem* taxes within the district.

SECTION 7. That the taxes hereby levied shall be due and collectible on September 1, 2020.

SECTION 8. That the City Manager, or his designee, is hereby authorized to transfer appropriations within a fund as contained herein between responsibilities within functional categories without limitation and without a report being requested, unless the funding meets the criteria for fiscal austerity measures for FY 2020-21.

SECTION 9. That the City Manager, or his designee, is hereby authorized to execute grantee agreements with community agencies in accordance with amounts appropriated by the Mayor and City Council.

SECTION 10. Within five days after adoption, copies of the ordinance shall be filed with the Finance Officer, Budget Officer, and City Clerk.

SECTION 11. This ordinance shall take effect on July 1, 2020.