

ANNUAL APPROPRIATION AND TAX LEVY ORDINANCE FOR THE
CITY OF WINSTON-SALEM, NORTH CAROLINA
FOR THE FISCAL YEAR 2019-2020

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, 2019 and ending June 30, 2020.

SECTION 1. Expenditures by Fund.

General Fund	
Community and Economic Development	\$18,850,980
Public Safety	111,840,710
Transportation	15,280,160
Recreation and Culture	12,642,370
Environmental Health	16,805,980
Interdepartmental Services	17,590,090
General Government	20,457,770
Other	-3,067,150
Total General Fund Expenditures	\$210,400,910
Internal Service Funds	
Warehouse	\$425,220
Fleet Services	9,743,070
Information Systems	11,804,410
Employment Benefits Funds	62,664,080
Total Internal Service Funds Expenditures	\$84,636,780
Debt Service Fund Expenditures	\$31,559,570
Post-Employment Benefits Fund Expenditures	\$9,566,640
Enterprise Funds	
Water and Sewer Utilities	\$92,115,860
Solid Waste Disposal	11,417,800

Stormwater Management	10,927,530
Winston-Salem Fairgrounds	4,011,940
Winston-Salem Transit Authority	25,344,700
Parking Lots and Decks	2,081,090
Convention Center	796,690
Bowman Gray Stadium	472,150
Downtown Ballpark	2,017,680
Total Enterprise Funds Expenditures	\$149,185,440

Special Revenue Funds

Powell Bill (Gasoline Tax) Fund	\$6,413,700
Occupancy Tax Fund	1,167,610
Downtown Winston-Salem Business Improvement District Fund	670,140
Total Special Revenue Funds Expenditures	\$8,251,450
Leasing Fund Expenditures	\$16,757,230
Total Expenditures	\$510,358,020

SECTION 2. Revenues by Fund.

General Fund

Taxes

<i>Ad Valorem</i> Taxes	
Current Year	\$109,385,730
Prior Year and Penalties	900,000
Local Option Sales Tax	37,887,660
Subtotal Taxes	\$148,173,390

Licenses and Permits

Construction Permits	\$4,160,350
Privilege Licenses	11,000
Gross Receipts Tax	347,660
Motor Vehicle Privilege Taxes	1,836,020
Other Licenses and Permits	260,060
Subtotal Licenses and Permits	\$6,615,090

Intergovernmental Revenues

Utilities Franchise Tax	\$18,727,490
Beer and Wine Tax	1,074,640
ABC Store Allocation	1,712,140
Housing Authority Payment in Lieu of Taxes	103,000
Other	177,200

Subtotal Intergovernmental Revenues **\$21,794,470**

Charges for Service

Governmental Sales and Service	\$2,824,440
Parking Meters	129,500
Charges to State	699,760
Charges to Forsyth County	2,682,300
Interfund Charges	11,833,940
Charges to Other Municipalities	20,000

Subtotal Charges for Service **\$18,189,940**

Other Revenues

Rentals	\$360,420
Sales	328,000
Fines and Forfeitures	943,010
Contributions	731,870
Miscellaneous	2,777,810

Subtotal Other Revenues **\$5,141,110**

Transfers

From Home Investment Partnership Fund	\$80,000
From Community Development Block Grant Fund	1,047,250
From Powell Bill (Gasoline Tax) Fund	5,276,250
From Stormwater Fund	1,876,720
From Water and Sewer Utility Fund	85,670
From Workers Compensation Fund	121,020

Subtotal Transfers **\$8,486,910**

Fund Balance Appropriation **\$2,000,000**

Total General Fund Revenues **\$210,400,910**

Internal Service Funds

Charges for Service	\$83,012,470
Miscellaneous Revenues	1,663,260
Addition to Fund Balance (Employment Benefits Funds)	-38,950
Total Internal Service Funds Revenues	\$84,636,780

Debt Service Fund

<i>Ad Valorem</i> Taxes	\$24,455,680
Local Option Sales Tax	7,057,010
ABC Store Allocation	856,070
Forsyth County	228,310
Charges for Service	2,064,810
Investment Income	600,000
Interest Subsidy on Recovery Zone Bonds	220,700
Other Revenues	600,000
Transfers	
From General Fund	1,925,880
Addition to Fund Balance	-6,448,890
Total Debt Service Fund Revenues	\$31,559,570

Post-Employment Benefits Fund

City Contribution	\$2,846,380
Employee and Other Agency Contributions	2,116,000
Investment Income	1,000,000
Fund Balance Appropriation	3,604,260
Total Post-Employment Benefits Fund Revenues	\$9,566,640

Enterprise Funds

Water and Sewer Funds

Charges for Service	\$119,847,080
Federal Bond Interest Subsidy	1,621,180
Transfers	250,000
From Stormwater Management Fund	
Assessments to Benefit Property	120,720
Addition to Fund Balance	-29,723,120

Subtotal Water and Sewer Funds Revenues	\$92,115,860
Solid Waste Disposal Fund	
Charges for Service	\$10,908,310
State Tire Disposal Tax	522,630
State Solid Waste Disposal Tax	227,840
State E-Recycling Funds	27,000
Sale of Recyclables/Other Resource Recovery	275,020
Forsyth County	236,900
Rentals	8,000
Transfers	
From Water and Sewer Funds	379,100
From Stormwater Management Fund	189,540
Addition to Fund Balance	-1,356,540
Subtotal Solid Waste Disposal Fund Revenues	\$11,417,800
Stormwater Management Fund	
Stormwater Management System User Fees	\$10,251,800
Construction Permits	161,600
Forsyth County	109,350
Erosion Control Fines	12,000
Other Revenues	14,000
Fund Balance Appropriation	378,780
Subtotal Stormwater Management Fund Revenues	\$10,927,530
Winston-Salem Fairgrounds Fund	
Dixie Classic Fair Revenue	\$2,864,600
Non-Fair Revenue	833,250
Transfer From Occupancy Tax Fund	75,000
Fund Balance Appropriation	239,090
Subtotal Winston-Salem Fairgrounds Fund Revenues	\$4,011,940
Winston-Salem Transit Authority	
<i>Ad Valorem</i> Taxes	\$10,464,370
Fares and Fees	1,968,300
Federal Transit Administration	4,178,640
North Carolina Department of Transportation	6,735,460
Motor Vehicle Privilege Tax	292,700

Other Intergovernmental Revenues	250,000
Forsyth County	408,120
Reimbursements	129,640
Fund Balance Appropriation	917,470
Subtotal Winston-Salem Transit Authority Revenues	\$25,344,700
Parking Fund	
Parking & Rental Revenues	\$700,000
Forsyth County	430,410
Fund Balance Appropriation	950,680
Subtotal Parking Fund Revenues	\$2,081,090
Convention Center Fund	
Transfers	
From General Fund	\$496,690
From Occupancy Tax Fund	300,000
Subtotal Convention Center Fund Revenues	\$796,690
Bowman Gray Stadium Fund	
Parking	\$16,000
Concessions	120,000
Winston-Salem State University	56,980
Reimbursables/Miscellaneous Sales	45,000
Facility Rentals	135,500
Fund Balance Appropriation	98,670
Subtotal Bowman Gray Stadium Fund Revenues	\$472,150
Downtown Ballpark Fund	
Lease Payments	\$1,638,100
Ticket Surcharge	175,000
Fund Balance Appropriation	204,580
Subtotal Downtown Ballpark Fund Revenues	\$2,017,680
Total Enterprise Funds Revenues	\$149,185,440

Special Revenue Funds

Powell Bill (Gasoline Tax) Fund

Gasoline Tax \$6,413,700

Subtotal Gasoline Tax Fund Revenues \$6,413,700

Occupancy Tax Fund

Occupancy Tax \$944,000

Fund Balance Appropriation 223,610

Subtotal Occupancy Tax Fund Revenues \$1,167,610

Downtown Winston-Salem Business Improvement District Fund

Ad Valorem Taxes \$620,140

Fund Balance Appropriation 50,000

Subtotal Downtown W-S Business Improvement District Fund Revenues \$670,140

Total Special Revenue Funds Revenues \$8,251,450

Leasing Fund

Lease Payments – City \$10,312,980

Lease Payments – Outside Agencies 415,870

Fund Balance Appropriation 6,028,380

Total Leasing Fund Revenues \$16,757,230

Total Revenues \$510,358,020

SECTION 3. That the reserve for encumbrances at June 30, 2019, 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 2019-2020 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 2019-2020, 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 \$1,046,732,879 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 \$1,046,732,879 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 \$1,046,732,879 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 \$1,046,732,879 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 2019-2020, 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, 2019.

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.

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 Secretary.

SECTION 11. This ordinance shall take effect on July 1, 2019.