

**ANNUAL APPROPRIATION AND TAX LEVY ORDINANCE FOR THE
CITY OF WINSTON-SALEM, NORTH CAROLINA
FOR THE FISCAL YEAR 2018-2019**

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, 2018 and ending June 30, 2019.

SECTION 1. Expenditures by Fund.

General Fund	
Community and Economic Development	\$18,920,870
Public Safety	107,036,720
Transportation	15,796,380
Recreation and Culture	11,790,830
Environmental Health	18,977,400
Interdepartmental Services	14,987,440
General Government	20,219,700
Other	-3,715,390
Total General Fund Expenditures	\$204,013,950
 Internal Service Funds	
Warehouse	\$490,500
Fleet Services	9,388,560
Information Systems	11,519,240
Employment Benefits Funds	58,502,690
Total Internal Service Funds Expenditures	\$79,900,990
Debt Service Fund Expenditures	\$30,804,310
Post-Employment Benefits Fund Expenditures	\$8,895,490
 Enterprise Funds	
Water and Sewer Utilities	\$97,318,670
Solid Waste Disposal	10,735,950

Stormwater Management	10,530,890
Winston-Salem Fairgrounds	3,993,270
Winston-Salem Transit Authority	25,679,930
Parking Lots and Decks	2,131,510
Convention Center	906,580
Bowman Gray Stadium	404,800
Downtown Ballpark	1,793,180
Total Enterprise Funds Expenditures	\$153,494,780

Special Revenue Funds

Powell Bill (Gasoline Tax) Fund	\$6,426,330
Occupancy Tax Fund	948,660
Downtown Winston-Salem Business Improvement District Fund	602,020
Total Special Revenue Funds Expenditures	\$7,977,010
Leasing Fund Expenditures	\$13,680,010
Total Expenditures	\$498,766,540

SECTION 2. Revenues by Fund.

General Fund

Taxes

<i>Ad Valorem</i> Taxes	
Current Year	\$105,546,390
Prior Year and Penalties	900,000
Local Option Sales Tax	36,298,440
Subtotal Taxes	\$142,744,830

Licenses and Permits

Construction Permits	\$4,244,020
Privilege Licenses	11,000
Gross Receipts Tax	347,660
Motor Vehicle Privilege Taxes	1,836,020
Other Licenses and Permits	252,100
Subtotal Licenses and Permits	\$6,690,800

Intergovernmental Revenues	
Utilities Franchise Tax	\$17,829,690
Beer and Wine Tax	1,027,240
ABC Store Allocation	1,699,820
Housing Authority Payment in Lieu of Taxes	132,300
Other	177,200
Subtotal Intergovernmental Revenues	\$20,866,250
Charges for Service	
Governmental Sales and Service	\$3,454,790
Parking Meters	110,000
Charges to State	605,000
Charges to Forsyth County	2,489,250
Interfund Charges	11,611,880
Charges to Other Municipalities	26,000
Subtotal Charges for Service	\$18,296,920
Other Revenues	
Rentals	\$375,900
Sales	328,000
Fines and Forfeitures	884,470
Contributions	682,500
Miscellaneous	2,658,470
Subtotal Other Revenues	\$4,929,340
Transfers	
From Home Investment Partnership Fund	\$80,000
From Community Development Block Grant Fund	1,047,940
From Housing Finance Assistance Fund	66,210
From Powell Bill (Gasoline Tax) Fund	5,288,880
From Stormwater Fund	1,823,120
From Water and Sewer Utility Fund	78,210
From Workers Compensation Fund	101,450
Subtotal Transfers	\$8,485,810
Fund Balance Appropriation	\$2,000,000
Total General Fund Revenues	\$204,013,950

Internal Service Funds

Charges for Service	\$78,531,430
Miscellaneous Revenues	1,395,800
Addition to Fund Balance (Employment Benefits Funds)	-26,240
Total Internal Service Funds Revenues	\$79,900,990

Debt Service Fund

<i>Ad Valorem</i> Taxes	\$15,294,630
Local Option Sales Tax	6,752,410
ABC Store Allocation	849,920
Forsyth County	231,310
Charges for Service	2,063,430
Investment Income	500,000
Interest Subsidy on Recovery Zone Bonds	232,260
Other Revenues	600,000
Transfers	
From General Fund	1,949,520
Fund Balance Appropriation	2,330,830
Total Debt Service Fund Revenues	\$30,804,310

Post-Employment Benefits Fund

City Contribution	\$3,948,420
Employee and Other Agency Contributions	2,248,000
Investment Income	1,000,000
Fund Balance Appropriation	1,699,070
Total Post-Employment Benefits Fund Revenues	\$8,895,490

Enterprise Funds

Water and Sewer Funds

Charges for Service	\$112,804,740
Federal Bond Interest Subsidy	1,607,350
Assessments to Benefit Property	250,000
Addition to Fund Balance	-17,343,420
Subtotal Water and Sewer Funds Revenues	\$97,318,670

Solid Waste Disposal Fund

Charges for Service	\$10,701,750
State Tire Disposal Tax	492,740
State Solid Waste Disposal Tax	218,190
State E-Recycling Funds	27,000
Sale of Recyclables/Other Resource Recovery	253,290
Forsyth County	247,950
Rentals	6,180
Transfers	
From Water and Sewer Funds	427,310
From Stormwater Management Fund	213,650
Addition to Fund Balance	-1,852,110

Subtotal Solid Waste Disposal Fund Revenues **\$10,735,950**

Stormwater Management Fund

Stormwater Management System User Fees	\$10,251,800
Construction Permits	161,600
Forsyth County	106,820
Erosion Control Fines	12,000
Other Revenues	14,000
Addition to Fund Balance	-15,330

Subtotal Stormwater Management Fund Revenues **\$10,530,890**

Winston-Salem Fairgrounds Fund

Dixie Classic Fair Revenue	\$2,975,800
Non-Fair Revenue	674,000
Transfer From Occupancy Tax Fund	75,000
Fund Balance Appropriation	268,470

Subtotal Winston-Salem Fairgrounds Fund Revenues **\$3,993,270**

Winston-Salem Transit Authority

<i>Ad Valorem</i> Taxes	\$10,182,240
Fares and Fees	2,013,300
Federal Transit Administration	3,859,950
North Carolina Department of Transportation	8,721,480
Motor Vehicle Privilege Tax	292,700
Other Intergovernmental Revenues	298,220

Forsyth County	316,190
Reimbursements	129,640
Addition to Fund Balance	-133,790
Subtotal Winston-Salem Transit Authority Revenues	\$25,679,930
Parking Fund	
Parking & Rental Revenues	\$674,000
Forsyth County	466,890
Transfer From General Fund	495,150
Fund Balance Appropriation	495,470
Subtotal Parking Fund Revenues	\$2,131,510
Convention Center Fund	
Transfers	
From General Fund	\$606,580
From Occupancy Tax Fund	300,000
Subtotal Convention Center Fund Revenues	\$906,580
Bowman Gray Stadium Fund	
Parking	\$16,000
Concessions	120,000
Winston-Salem State University	56,980
Reimbursables/Miscellaneous Sales	55,560
Facility Rentals	133,150
Fund Balance Appropriation	23,110
Subtotal Bowman Gray Stadium Fund Revenues	\$404,800
Downtown Ballpark Fund	
Lease Payments	\$1,638,100
Ticket Surcharge	175,000
Addition to Fund Balance	-19,920
Subtotal Downtown Ballpark Fund Revenues	\$1,793,180
Total Enterprise Funds Revenues	\$153,494,780

Special Revenue Funds

Powell Bill (Gasoline Tax) Fund

Gasoline Tax	\$6,426,330
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Subtotal Gasoline Tax Fund Revenues	\$6,426,330
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Occupancy Tax Fund

Occupancy Tax	\$801,000
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Fund Balance Appropriation	147,660
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Subtotal Occupancy Tax Fund Revenues	\$948,660
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Downtown Winston-Salem Business Improvement District Fund

<i>Ad Valorem</i> Taxes	\$602,020
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Subtotal Downtown W-S Business Improvement District Fund Revenues	\$602,020
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Total Special Revenue Funds Revenues	\$7,977,010
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Leasing Fund

Lease Payments – City	\$12,636,540
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Lease Payments – Outside Agencies	417,120
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Transfer From General Fund	70,190
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Fund Balance Appropriation	556,160
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Total Leasing Fund Revenues	\$13,680,010
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Total Revenues	\$498,766,540
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SECTION 3. That the reserve for encumbrances at June 30, 2018, 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 2018-2019 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 2018-2019, the following *ad valorem* taxes, at a rate of fifty-nine and seventy-four hundredths cents (\$.5974) 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 \$.5974 per one hundred dollars (\$100) on \$1,022,826,409 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 \$1,022,826,409 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 \$1,022,826,409 in assessed property representing economic development projects, for Winston-Salem Transit Authority operating and capital program purposes.
- d) Bond Indebtedness: a tax rate of \$.0730 per one hundred dollars (\$100) of assessed valuation of property located within the City of Winston-Salem, North Carolina, except for \$1,022,826,409 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 2018-2019, 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, 2018.

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, 2018.