

**ANNUAL APPROPRIATION AND TAX LEVY ORDINANCE FOR THE
CITY OF WINSTON-SALEM, NORTH CAROLINA
FOR THE FISCAL YEAR 2017-2018**

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, 2017 and ending June 30, 2018.

SECTION 1. Expenditures by Fund.

General Fund	
Community and Economic Development	\$18,063,020
Public Safety	105,269,500
Transportation	15,613,950
Recreation and Culture	11,245,520
Environmental Health	20,132,400
Interdepartmental Services	14,115,040
General Government	20,223,630
Other	-3,247,340
Total General Fund Expenditures	\$201,415,720
 Internal Service Funds	
Warehouse	\$332,730
Fleet Services	9,636,390
Information Systems	10,821,010
Employment Benefits Funds	55,822,480
Total Internal Service Funds Expenditures	\$76,612,610
Debt Service Fund Expenditures	\$26,876,830
Post-Employment Benefits Fund Expenditures	\$8,892,060
 Enterprise Funds	
Water and Sewer Utilities	\$92,564,600
Solid Waste Disposal	11,485,850

Stormwater Management	10,322,740
Winston-Salem Fairgrounds	3,871,360
Winston-Salem Transit Authority	18,216,560
Parking Lots and Decks	2,123,580
Convention Center	915,550
Bowman Gray Stadium	428,510
Downtown Ballpark	1,821,130
Total Enterprise Funds Expenditures	\$141,749,880

Special Revenue Funds

Powell Bill (Gasoline Tax) Fund	\$7,088,420
Occupancy Tax Fund	867,500
Downtown Winston-Salem Business Improvement District Fund	660,030
Total Special Revenue Funds Expenditures	\$8,615,950
Leasing Fund Expenditures	\$10,295,360
Total Expenditures	\$474,458,410

SECTION 2. Revenues by Fund.

General Fund

Taxes

<i>Ad Valorem</i> Taxes	
Current Year	\$104,237,860
Prior Year and Penalties	1,100,010
Local Option Sales Tax	34,712,550
Subtotal Taxes	\$140,050,420

Licenses and Permits

Construction Permits	\$3,585,720
Privilege Licenses	11,000
Gross Receipts Tax	347,660
Motor Vehicle Privilege Taxes	1,760,180
Other Licenses and Permits	232,100
Subtotal Licenses and Permits	\$5,936,660

Intergovernmental Revenues

Utilities Franchise Tax	\$18,348,790
Beer and Wine Tax	1,057,000
ABC Store Allocation	1,493,050
Housing Authority Payment in Lieu of Taxes	114,900
Other	172,500

Subtotal Intergovernmental Revenues **\$21,186,240**

Charges for Service

Governmental Sales and Service	\$4,086,870
Parking Meters	102,000
Charges to State	656,450
Charges to Forsyth County	2,729,960
Charges to WS/FC School Board	185,000
Interfund Charges	11,346,060
Charges to Other Municipalities	26,000

Subtotal Charges for Service **\$19,132,340**

Other Revenues

Rentals	\$409,420
Sales	255,000
Fines and Forfeitures	1,061,310
Contributions	643,670
Miscellaneous	2,347,690

Subtotal Other Revenues **\$4,717,090**

Transfers

From Home Investment Partnership Fund	\$80,000
From Community Development Block Grant Fund	913,480
From Housing Assistance Finance Fund	66,210
From Powell Bill (Gasoline Tax) Fund	5,290,970
From Stormwater Fund	1,825,350
From Water and Sewer Utility Fund	83,010
From Workers Compensation Fund	98,950

Subtotal Transfers **\$8,357,970**

Fund Balance Appropriation **\$2,035,000**

Total General Fund Revenues **\$201,415,720**

Internal Service Funds

Charges for Service	\$75,516,990
Miscellaneous Revenues	893,920
Fund Balance Appropriation (Employment Benefits Funds)	201,700
Total Internal Service Funds Revenues	\$76,612,610

Debt Service Fund

<i>Ad Valorem</i> Taxes	\$15,192,030
Local Option Sales Tax	6,457,200
ABC Store Allocation	746,530
Forsyth County	234,430
Investment Income	200,000
Interest Subsidy on Recovery Zone Bonds	245,340
Other Revenues	600,000
Transfers	
From General Fund	1,986,170
Fund Balance Appropriation	1,215,130
Total Debt Service Fund Revenues	\$26,876,830

Post-Employment Benefits Fund

City Contribution	\$3,988,350
Employee and Other Agency Contributions	2,043,000
Investment Income	1,000,000
Fund Balance Appropriation	1,860,710
Total Post-Employment Benefits Fund Revenues	\$8,892,060

Enterprise Funds

Water and Sewer Funds

Charges for Service	\$109,511,100
Federal Bond Interest Subsidy	1,610,810
Assessments to Benefit Property	250,000
Addition to Capital Reserves	-18,807,310
Subtotal Water and Sewer Funds Revenues	\$92,564,600

Solid Waste Disposal Fund

Charges for Service	\$9,993,180
State Tire Disposal Tax	503,980
State Solid Waste Disposal Tax	208,700
State E-Recycling Funds	27,000
Sale of Recyclables/Other Resource Recovery	233,030
Forsyth County	201,420
Rentals	6,180
Other Revenues	200
Transfers	
From Water and Sewer Funds	328,850
From Stormwater Management Fund	164,430
Addition to Capital Reserves	-181,120

Subtotal Solid Waste Disposal Fund Revenues **\$11,485,850**

Stormwater Management Fund

Stormwater Management System User Fees	\$10,251,800
Construction Permits	161,600
Forsyth County	106,360
Erosion Control Fines	12,000
Other Revenues	3,000
Addition to Capital Reserves	-212,020

Subtotal Stormwater Management Fund Revenues **\$10,322,740**

Winston-Salem Fairgrounds Fund

Dixie Classic Fair Revenue	\$2,890,610
Non-Fair Revenue	665,000
Transfer From Occupancy Tax Fund	75,000
Fund Balance Appropriation	240,750

Subtotal Winston-Salem Fairgrounds Fund Revenues **\$3,871,360**

Winston-Salem Transit Authority

<i>Ad Valorem</i> Taxes	\$10,188,510
Fares and Fees	2,011,800
Federal Transit Administration	3,622,040
North Carolina Department of Transportation	1,417,870
Motor Vehicle Privilege Tax	292,700
Other Intergovernmental Revenues	298,220

Forsyth County	293,160
Reimbursements	129,640
Addition to Capital Reserves	-37,380

Subtotal Winston-Salem Transit Authority Revenues **\$18,216,560**

Parking Fund

Parking & Rental Revenues	\$674,000
Forsyth County	471,870
Transfer From General Fund	495,150
Fund Balance Appropriation	482,560

Subtotal Parking Fund Revenues **\$2,123,580**

Convention Center Fund

Transfers	
From General Fund	\$665,550
From Occupancy Tax Fund	250,000

Subtotal Convention Center Fund Revenues **\$915,550**

Bowman Gray Stadium Fund

Parking	\$15,000
Concessions	160,000
Winston-Salem State University	56,980
Reimbursables/Miscellaneous Sales	55,560
Facility Rentals	133,150
Fund Balance Appropriation	7,820

Subtotal Bowman Gray Stadium Fund Revenues **\$428,510**

Downtown Ballpark Fund

Lease Payments	\$1,593,100
Ticket Surcharge	175,000
Fund Balance Appropriation	53,030

Subtotal Downtown Ballpark Fund Revenues **\$1,821,130**

Total Enterprise Funds Revenues **\$141,749,880**

Special Revenue Funds

Powell Bill (Gasoline Tax) Fund

Gasoline Tax	\$6,428,420
Fund Balance Appropriation	660,000

Subtotal Gasoline Tax Fund Revenues **\$7,088,420**

Occupancy Tax Fund

Occupancy Tax	\$747,500
Fund Balance Appropriation	120,000

Subtotal Occupancy Tax Fund Revenues **\$867,500**

Downtown Winston-Salem Business Improvement District Fund

<i>Ad Valorem</i> Taxes	\$598,030
Fund Balance Appropriation	62,000

Subtotal Downtown W-S Business Improvement District Fund Revenues **\$660,030**

Total Special Revenue Funds Revenues **\$8,615,950**

Leasing Fund

Lease Payments – City	\$11,532,770
Lease Payments – Outside Agencies	412,890
Transfer From General Fund	52,540
Addition to Capital Reserves	-1,702,840

Total Leasing Fund Revenues **\$10,295,360**

Total Revenues **\$474,458,410**

SECTION 3. That the reserve for encumbrances at June 30, 2017, 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 2017-2018 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 2017-2018, 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 \$923,170,860 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 \$923,170,860 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 \$923,170,860 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 \$923,170,860 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 2017-2018, 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, 2017.

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, 2017.