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SUCCESSFUL OUTCOMES AFTER RELEASE

The Successful Outcomes After Release Program (SOAR) is designed to provide gainful employment to former offenders that meet program guidelines while supplementing the city’s existing workforce in areas of critical need for a period of six months. Under immediate supervision, SOAR participants perform routine labor jobs and participate in life skills training via lectures, group discussions, and activities.

In addition, the Mayor and City Council provide annual contributions to community organizations (that meet the legal requirements for receiving public funds, as stipulated in North Carolina General Statute §159-40) that provide educational, vocational, therapeutic, and employment training programs to the local former offender community. In the FY 2016-2017 budget, the Mayor and City Council expanded the grantee agency funding program to support organizations that provided services to at-risk youth as well as former offenders. In addition, the program started to provide “seed” funding (up to \$5,000) to those agencies that did not meet all of the eligibility requirements for the City’s established community agency funding program. Seed funded agencies are also required to attend a capacity building training within the funding year. Staff from the Police Department’s Community Relations Division hold regular meetings with all of the agencies that receive funding through Successful Outcomes After Release (SOAR) to facilitate dialogue about the populations they serve and to minimize duplication of services.

SUCCESSFUL OUTCOMES AFTER RELEASE

EXPENDITURES BY PROGRAM	Budget	Requested	Proposed	Percent
Work Experience Program	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 19-20</u>	<u>Change</u>
Reintegration and Youth Development ¹	\$470,200	\$543,370	\$543,370	15.6%
Subtotal	\$470,200	\$543,370	\$543,370	15.6%
 Grantee Agencies (SOAR)				
Beating up Bad Habits	\$5,000	\$0	\$0	-100.0%
Boys2Men Mentorship Program	5,000	45,425	5,000	0%
Eliza’s Helping Hands	5,000	50,000	5,000	0%
Eureka Ministry, Inc.	20,000	20,000	20,000	0%
Hoops4L.Y.F.E.	5,000	0	0	-100.0%
My Brothers Second Chance	5,000	15,000	5,000	0%
Piedmont Triad Regional Council – Project Reentry ²	41,150	52,110	41,150	0%
Southside Rides Foundation	10,000	75,000	10,000	0%
The Wells Center, Inc.*	0	5,000	5,000	N/A
Youth Achieving Moral Maturity (YAMM)*	0	4,520	4,520	N/A
YWCA – Hawley House	13,500	47,500	13,500	0%
Contingency	10,000	N/A	10,000	0%
Subtotal	\$119,650	\$314,555	\$119,170	-0.50%
 Total Expenditures by Program	 \$589,850	 \$857,925	 \$662,540	 12.3%

¹ Total includes administrative costs for SOAR and a youth development program

² Partially funded from Community Development Block Grant (CDBG) funds

* Seed funded agency

CAPITAL OUTLAY

CASH CAPITAL OUTLAY

Department	Description (No. Replacements)	Purchase Cost
OTHER FUNDS		
Winston-Salem Fairgrounds - Operations	Utility golf cart	\$9,000
OTHER FUNDS TOTAL		\$9,000
CASH CAPITAL OUTLAY GRAND TOTAL		\$9,000

LEASE PURCHASED CAPITAL OUTLAY (5 YEARS)

Department	Description (No. Replacements)	Purchase Cost	FY 19-20 Lease Payment
GENERAL FUND			
Marketing and Communications - Channel 13	Audio visual equipment	\$250,000	\$50,000
Property and Facilities Management - Vegetation Management	Zero turn mower (72")	16,000	3,200
Property and Facilities Management - Cemeteries	Zero turn mower (52") (2)	25,000	5,000
Property and Facilities Management - Vegetation Management	Pick-up truck (2)	60,000	12,000
Property and Facilities Management - Urban Forestry	Bucket truck	175,000	35,000
Police - Information Systems	Closet switch replacement	170,000	34,000
Police - Patrol	Pursuit vehicles (24)	576,000	115,200
Police - Patrol	Pursuit vehicles – equipment (24)	107,520	21,500
Fire - Operations	Engine 2 apparatus - equipment	219,470	43,890
Fire - Operations	SUV - Battalion 2	57,500	11,500
Fire - Operations	SUV - Battalion 2 - equipment	71,360	14,270
Fire - Operations	SUV - Battalion 3	57,500	11,500
Fire - Operations	SUV - Battalion 3 - equipment	71,360	14,270
Fire - Operations	Turnout gear (68)	200,740	40,150
Sanitation - Refuse Collection	Automated side loaders (3)	857,570	171,510
Sanitation - Refuse Collection	96-gallon roll out carts (3,000)	150,000	30,000
Sanitation - Curbside Collection	Hoist trucks (3)	555,000	111,000
Sanitation - Curbside Collection	Automated leaf loaders (2)	361,200	72,240
Traffic Field Operations - Pavement Markings	Thermoplastic melting kettle	14,000	2,800
Traffic Field Operations - Streets Maintenance	Truck-mounted snow plows (4)	30,000	6,000
Traffic Field Operations - Streets Maintenance	Truck-mounted salt spreaders (4)	69,600	13,920
Recreation - Parks Maintenance	Roller and trailer	160,000	32,000
Recreation - Parks Maintenance	Showmobile	155,800	31,160
Community Development - Code Enforcement	Hoist truck	165,000	33,000
GENERAL FUND TOTAL		\$4,575,620	\$915,110

CAPITAL OUTLAY

LEASE PURCHASED CAPITAL OUTLAY (5 YEARS) – Continued

Department	Description (No. Replacements)	Purchase Cost	FY 19-20 Lease Payment*
OTHER FUNDS			
Solid Waste - Hanes Landfill	Track loader	\$363,000	\$92,570
Solid Waste - Hanes Landfill	Dozer	815,000	207,830
Solid Waste - Old Salisbury Landfill	Water truck	215,000	54,830
Utilities - Water Field Operations	Trailer mounted air compressor	\$25,000	\$6,380
Utilities - Water Field Operations	Tandem dump truck	120,000	30,600
Utilities - Water Field Operations	Backhoe	120,000	30,600
Utilities - Water Field Operations	2-Ton utility truck	90,000	22,950
Utilities - Water Field Operations	3/4-Ton, 4WD utility truck	45,000	11,480
Utilities - Water Field Operations	Backhoe	120,000	30,600
Utilities - Meter Readers	Handheld meter reading devices (15)	120,000	30,600
Utilities - Technical Support Group	ATV/UTV	14,000	3,570
Utilities - Thomas Water Plant	47 HP Tractor with various attachments	30,000	7,650
Utilities - Sewer Field Operations	Sewer outfall camera equipment	245,000	62,480
Utilities - Sewer Field Operations	Sewer mainline camera equipment	200,000	51,000
Utilities - Elledge Plant	3/4-Ton pickup w/ utility bed	37,000	9,440
Utilities - Lower Muddy Plant	3/4-Ton extended cab pickup w/ utility bed	37,000	9,440
Off-Street Parking - City Hall North Lot	Parking access control system	\$69,000	\$17,670
Off-Street Parking - 6th-Cherry-Trade Deck	Parking access control system	157,300	40,110
Off-Street Parking - Church and Fourth Deck	Parking access control system	239,800	61,150
Winston-Salem Fairgrounds - Operations	Mower	\$15,000	\$3,830
Traffic Field Operations - Stormwater - Water Quality Monitoring	Truck tractor for lowboy trailer	\$150,000	\$38,250
Traffic Field Operations - Stormwater - Water Quality Monitoring	Lowboy trailer	100,000	25,500
Traffic Field Operations - Stormwater - Drainage	Mortar mixers (4)	14,800	3,770
Traffic Field Operations - Stormwater - Drainage	2-Ton, flatbed, 4WD utility truck	90,000	22,950
Traffic Field Operations - Stormwater - Drainage	3/4-Ton, 4WD crew cab truck w/ service body and lift crane	40,000	10,200
Fleet Services	1/2-Ton pick-up trucks (15)	\$345,000	\$87,980
Fleet Services	Compact pick- up trucks (15)	321,750	82,050
Fleet Services	Mid-size sedans (8)	176,000	44,880

CAPITAL OUTLAY

LEASE PURCHASED CAPITAL OUTLAY (5 YEARS) – Continued

Department	Description (No. Replacements)	Purchase Cost	FY 19-20 Lease Payment*
Information Systems - Computer Center Operations	Data closet battery backup equipment	\$30,000	\$7,650
Information Systems - Computer Center Operations	Fiber optic data cabling	35,000	8,930
Information Systems - Computer Center Operations	Server blades and storage infrastructure	100,000	25,500
Information Systems - Computer Center Operations	Wireless infrastructure technology	50,000	12,750
Information Systems - Computer Center Operations	Endpoint device technology	100,000	25,500
OTHER FUNDS TOTAL		\$4,629,650	\$1,180,690
LEASED PURCHASED CAPITAL OUTLAY (5-YEAR) TOTAL		\$9,205,270	\$2,095,800

*The lease payment for Other funds capital outlay includes principal and interest.

LEASE PURCHASED CAPITAL OUTLAY (10 YEARS)

Department	Description (No. Replacements)	Purchase Cost	FY 19-20 Lease Payment
GENERAL FUND			
Fire - Operations	Engine 2 apparatus	\$613,000	\$61,300
GENERAL FUND TOTAL		\$613,000	\$61,300
LEASED PURCHASED CAPITAL OUTLAY (10-YEAR) TOTAL		\$613,000	\$61,300

GLOSSARY OF BUDGET TERMS

ALLOCATE: to set apart portions of budgeted expenditures that are specifically designated for special activities or purposes

ANNUAL APPROPRIATION AND TAX LEVY ORDINANCE: an ordinance for the purpose of levying taxes and authorizing the appropriations for a local government's annual fund (*e.g.* general fund, enterprise funds, internal service funds, etc.)

APPORTIONMENT: the action by which the Budget Office distributes amounts available for obligation, including budgetary reserves established pursuant to law, in an appropriation or fund account

APPROPRIATION: the amount budgeted on a yearly basis to cover projected expenditures that have been legally authorized by the City Council

ASSESSED VALUATION: the value of real estate or personal property as determined by tax assessors and used as a basis for levying property taxes

ASSESSMENT: the process for determining values of real and personal property for taxation purposes

AUTHORITY: a municipal or public agency that performs a specific function and is usually financed from fees or service charges — The agency could be independent from government, but rely on government for financial support (*i.e.*, the Winston-Salem Transit Authority.)

AUTHORIZED BONDS: bonds that have been legally authorized but may or may not have been sold — These bonds, however, can be issued or sold at any time.

BALANCED BUDGET: a budget in which receipts equal outlays

BOND: a written promise to pay a specific amount of money with interest within a specific time period, usually long-term

BOND ISSUE: Whenever a municipal government borrows money by selling bonds, the sale is referred to as a bond issue. A municipal government's outstanding bond debt can be the result of multiple bond-issues sold over the course of several years in varying amounts and with different terms of repayment.

BOND: a written promise to pay a specific amount of money with interest within a specific time period, usually long-term

BUDGET DEFICIT: the amount by which the government's budget outlays exceed its budget receipts

BUDGET DOCUMENT: a formal document presented to the City Council containing the City's financial plan for a fiscal year — The budget document is presented in two phases - preliminary and final - the latter of which reflects the budget as adopted by the City Council.

BUDGET MESSAGE: a written overview of the adopted budget from the City Manager to the Mayor and City Council that discusses the major budget items and the City's present and future financial condition

CAPITAL IMPROVEMENT BUDGET: The capital budget is for real property acquisitions, new construction, rehabilitation of existing facilities, and repairs and renovations.

GLOSSARY OF BUDGET TERMS

CAPITAL OUTLAY: an expenditure for equipment costing more than \$5,000

CAPITAL PLAN: a long-range plan of adopted capital improvement projects, which includes estimated project costs and funding sources that the City expects to carry out over a specific period of time — The program is updated annually to reassess capital needs and for the preparation of the capital budget.

CAPITAL PROJECT: a project expected to have a useful life greater than 10 years and an estimated total cost of \$50,000 or more — Capital projects include the construction, purchase or major renovation of buildings, utility systems, streets, or other structures; purchase of land; and major landscaping projects.

CAPITAL PROJECTS FUND: a fund used to account for the acquisition or construction of major governmental capital facilities and equipment that are not financed by other funds

CASH BASIS OF ACCOUNTING: a method for recording the receipt and expenditure of funds in which revenues are recorded when they are actually received and expenditures are recorded when funds are actually spent

DEBT SERVICE: payment of interest on, and repayment of principal on, borrowed funds — The term may also be used to refer to payment of interest alone.

DEBT SERVICE FUND: a fund that provides for the payment of principal and interest on long-term, general obligation bonds — This fund does not cover principal and interest payments for revenue bonds and most lease-purchase debt.

DEFICIT: an excess of expenditures over revenues or expenses over income

ENCUMBRANCES: a financial commitment for services, contracts, or goods that have not, as yet, been delivered or performed

ENTERPRISE AND INTERNAL SERVICE CAPITAL PROJECTS FUND: a fund used to account for the acquisition or construction of major capital improvements for enterprise and internal service operations

ENTERPRISE FUND: a fund used to account for operations that resemble a business and are financed from user charges. (e.g., Parking, Transit Authority, Fairgrounds, Convention Center/Coliseum, and Water and Sewer)

EXPENDITURES/EXPENSES: payment for the cost of goods received or services rendered — Expenses include both cash and non-cash transactions, such as depreciation.

FISCAL YEAR: a 12-month period (July 1 through June 30) to which the annual operating budget applies and at the end of which an assessment is made of the City's financial condition and performance of its operations

FULL ACCRUAL BASIS OF ACCOUNTING: a method for recording the receipt and expenditure of funds in which revenues are recorded when they are earned and expenses are recorded when a liability is incurred — Proprietary funds are accounted for using this basis of accounting.

FUND BALANCE: an amount of resources set aside within a fund to provide adequate cash flow and reserves

GLOSSARY OF BUDGET TERMS

G FUND: an accounting entity created to record the financial activity for a selected financial group — A fund is set up to carry out a special function or attain certain objectives in accordance with set laws and regulations.

GENERAL OBLIGATION BONDS: bonds issued by a government that are backed by the full faith and credit of its taxing authority

GRANTS: a contribution or gift in cash or other assets from another government or non-profit foundation to be used for a specified purpose — For example, a grant from the State of North Carolina for the construction of a major highway.

INTERFUND ACCOUNTS: accounts that reflect transfers between funds

INTERGOVERNMENTAL REVENUES: revenues from other governments (state, federal, local) that can be in the form of grants, shared revenues, or entitlements

LEASE-PURCHASE AGREEMENTS: a contractual agreement by which capital outlay, costing in excess of \$10,000, is purchased over a three-year or five-year period through lease payments

LEVY: the amount of tax, service charges, and assessments imposed by a government

MODIFIED ACCRUAL BASIS OF ACCOUNTING: method for recording the receipt and expenditure of funds in which revenues are recorded when they become measurable and available and expenditures are recorded when the liability is incurred — This is the method of budgetary accounting employed as a management control for all city funds.

NON-OPERATING EXPENSES. expenses that are not directly related to service activities such as debt service

NON-OPERATING REVENUES. revenues that are generated from other sources (*e.g.*, interest income) and are not directly related to service activities

OBJECT CODE: a particular expenditure, such as program, subprogram, or object class

PERSONAL SERVICES: expenditures related to the compensation of employees, including full-time and part-time salaries, overtime, longevity pay, and benefits (*e.g.* Social Security, health care insurance, etc.)

PROJECT BUDGET ORDINANCE. an ordinance that appropriates multi-year funds such as federal and state grants and financing for capital projects

RAMCO (Risk Acceptance Management Corporation): administers auto liability, general liability, and certain tort claims made against the City

RESERVE: an account designated for a portion of the fund balance that is to be used for a specific purpose

REVALUATION: a periodic reappraisal of real property, typically conducted by a county's tax administration office — In Forsyth County, real property is revalued every four years.

REVENUE BONDS: bonds issued by a government for which the revenue generated by the project financed by the bonds are pledged to pay the principal and interest

GLOSSARY OF BUDGET TERMS

SHARED REVENUES: revenues levied and collected by one government but shared with another government based on a predetermined method — For example, the City of Winston-Salem receives a portion of the gasoline tax collected by the state based on population and miles of City streets.

SPECIAL ASSESSMENT: a levy on certain properties to defray part or all of the costs associated with improvements or services that will benefit those properties — For example, a special assessment would be levied against property owners who have petitioned for the construction of sidewalks along a particular street.

SPECIAL REVENUE FUND: a fund used to account for the revenues from specific sources that are to be used for legally specified expenditures (*e.g.*, Grants, CDBG, and Housing and Economic Development)

TAXES: a compulsory payment to a government based on a tax base (*e.g.* property tax, sales tax)

TWO-THIRDS BONDS: general obligation bonds that can be issued by a local government without voter authorization under a formula set by the state at two-thirds of the previous year's net debt reduction

USER FEES: charges for government services paid for by users of the services — Fees are not necessarily set to recover the full cost of these services.



Winston-Salem