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BUDGET PROCESS

The Budget and Evaluation Office of the City of Winston-Salem prepares the annual adopted budget for City operations on a fiscal year basis. According to state law, the fiscal year for all North Carolina municipalities begins on July 1, and ends on June 30.

BUDGET ADOPTION

The annual operating budget is adopted by ordinance according to state law (N.C.G.S. 159 – Local Government Budget and Fiscal Control Act). This law requires that the Mayor and City Council adopt a balanced budget in which estimated revenues and appropriated fund balances equal appropriations. The Mayor and City Council must adopt the budget by no later than July 1, of each year. The City Manager is required by law to submit a balanced budget proposal to the Mayor and City Council no later than June 1. A formal public hearing is required as part of the process.

BUDGET AMENDMENT

Full implementation of the budget begins immediately on July 1. Ongoing monitoring of expenditures and revenues throughout the year is a responsibility shared by department heads, Budget Office, and the Financial Management Department. Any time after adoption, the budget can be changed through the amendment process. Any revision of the ordinance must be approved by the Mayor and City Council. The amendments must continue to adhere to the balanced budget statutory requirements and cannot change the property tax levy or in any manner alter a taxpayer's liability.

BASIS OF ACCOUNTING

The budget is developed and adopted on a modified accrual basis whereby revenues are recognized when measurable and available and expenditures are recognized when a liability is incurred. The City also accounts for governmental funds using the modified accrual basis. Enterprise funds are accounted for using the full accrual basis whereby revenues are recognized in the period earned and expenses are recognized in the period incurred.

BUDGET CALENDAR

Preparation of the annual budget is a year-round process. During the first six months of the fiscal year (July to December), budget staff prepares early forecasts of the upcoming budget year, including projections of current spending, revenues, and use of fund balances. Also, during this period, departments conduct reviews of their operations in order to identify revenue enhancements or spending reductions. At mid-year, the Budget and Evaluation Office updates the early forecast for the upcoming year and formulates budget guidelines for the upcoming budget.

During the last six months (January to June), departmental annual budget requests are prepared and submitted to the Budget Office for review. Staff prepares the budget proposal for submission to the Mayor and City Council by the City Manager in May. After several budget workshops and a public hearing, the Mayor and City Council adopts the budget ordinances and the property tax rate prior to July 1.

The table on the next page details each step in the annual budget cycle.

ANNUAL BUDGET CALENDAR

JULY 1

- Start of fiscal year

AUGUST – SEPTEMBER

- Early forecast of upcoming budget year, including the following:
 - o Current year estimated spending and revenues and use of fund balance
 - o Projected revenues and expenses for upcoming year

DECEMBER – JANUARY

- Mid-year update of the forecast
- Identification of projected gap between expenditures and revenues
- Formulation of budget guidelines for upcoming fiscal year

JANUARY – FEBRUARY

- Budget kick-off for departments
- Departmental annual budget requests submitted

MARCH – APRIL

- City Council pre-budget workshop
- Review of operating budget requests
- Preparation of annual budget proposal

MAY – JUNE

- City Manager presents Annual Budget to the Mayor and City Council
- Finance Committee workshops and public hearing
- Adoption of budget ordinance and property tax rate prior to July 1

ABOUT WINSTON-SALEM

HISTORY

Winston-Salem's roots can be traced to German Moravians who migrated to Pennsylvania and traveled south via the Great Wagon Road. In 1753, the Moravians purchased *Wachovia*, a one hundred acre tract of land on which they founded the communities of Bethabara in 1753 and Salem (which means "peace") in 1766. An African presence can also be traced back to this time period because the Moravians acquired slaves from neighboring areas to assist them with the task of building these communities, in addition to already having some slaves and some freed African Americans living among them.

The town of Winston, whose early settlers were of Quaker, English and Scotch-Irish descent, was selected as the county seat of the new County of Forsyth in 1849. Winston, only one mile north of Salem Square, was named for Major Joseph Winston, a hero of the American Revolutionary War. The City of Winston experienced a period of extraordinary growth beginning with the advent of the railroad in 1853 and became a major producer of textiles, furniture, and tobacco products. This increase in population included the immigration of recently emancipated African slaves who were also seeking better economic conditions.



In 1913, through an Act by the General Assembly and a subsequent vote held in the towns of Winston and Salem, the municipalities were legally consolidated to become Winston-Salem.

Today, Winston-Salem is the fifth largest city in the State of North Carolina with a population of approximately 230,000. Winston-Salem celebrated its centennial anniversary in May 2013.

HIGHER EDUCATION

In 1772, the Moravians, believing that women deserved an education comparable to that given men, began a private liberal arts school for girls. This evolved into a boarding school in 1866, named Salem Female Academy which started granting college degrees in the 1890s. Today, Salem College is the oldest women's college in the nation and the 13th oldest college overall.

On September 28, 1892, the Slater Industrial Academy was founded which became Slater Industrial and State Normal School in 1899 when it was chartered by the state. In 1925, the General Assembly of North Carolina changed the name (again) and empowered it to confer degrees, making Winston-Salem Teachers College the first black institution in the nation to grant degrees for teaching in the elementary grades. In 1963, it became Winston-Salem State College and on July 1, 1972, Winston-Salem State University (WSSU) became one of 17 constituent institutions of the University of North Carolina.

Wake Forest University, another private liberal arts institution, was founded in 1834 by the Baptist State Convention of North Carolina. Its first home was in Wake Forest, North Carolina, but in 1956, after a donation of land from the late Charles Babcock and his wife, the late Mary Reynolds Babcock, the College moved all of its operations to Winston-Salem.

Opened in the fall of 1960 as the Winston-Salem/Forsyth County Industrial Education Center, Forsyth Technical Community College has provided students with technical and vocational skills needed to compete in the fields of high technology for more than 50 years. In 1964 it was renamed Forsyth Technical Institute which evolved into Forsyth Technical College in 1985 and finally Forsyth Technical Community College in 1987.

ABOUT WINSTON-SALEM

Founded In 1963, the School of the Arts was incorporated into the University of North Carolina system in the early 1970s. In August of 2008, the name was changed from the North Carolina School of the Arts (NCSA) to the University of North Carolina School of the Arts (UNCSA). Today, it is funded by a combination of local, national and state support. It is the only state-assisted, residential school of its kind in the world.

TODAY'S WINSTON-SALEM



Winston-Salem and Forsyth County are part of a larger community known as the Piedmont Triad, consisting of Greensboro to the east, Winston-Salem to the west, and High Point to the south. Forsyth County joins Guilford, Stokes, Yadkin, Davie, Davidson, Randolph, Rockingham, and Alamance counties to form the nation's 32nd largest metropolitan statistical area, with a population of over one and a half million.

A wealth of medical services is available to the area through Wake Forest Baptist Medical Center, a Level I Adult + Pediatric Trauma Center, and Forsyth Medical Center (Novant Health, Inc.)

Winston-Salem has a strong business community and is one of the country's most desirable places for entrepreneurs. It is committed to the development of small businesses and strives to attract new employers. Listed among "America's 50 Hottest Cities" for business relocation and/or expansion for the year 2014, Winston-Salem was ranked 55th in job growth that same year, by *Expansion Management magazine*. The City is home to large firms such as Reynolds/American, Hanesbrands, and Wachovia/Wells-Fargo Bank. Currently, Winston-Salem is number thirty-nine among the best cities to live in in the USA, according to *Business Insider*.

In addition to being an advocate for business, Winston-Salem is known as the "City of the Arts and Innovation," with one of the highest rates of per capita contribution to the arts of any place in the nation. The Arts Council, founded in 1950, was the first municipal arts council in the country. The National Black Theatre Festival, a biennial event that began in 1989, has been cited as the nation's largest and most celebrated exposition of black theater. Moreover, the recent increase in the number of Hispanics and Asians moving to Winston-Salem has enhanced its rich cultural diversity.

Winston-Salem was ranked the fifth most technology advanced city in America of those with populations between 125,000 and 249,999 by the Center for Digital Government in their 2015 Digital Technological Survey. The annual study examines how city governments are using digital technologies to better serve their citizens and streamline operations.

For the past 16 years, Winston-Salem has been named a Tree City USA by the National Arbor Day Foundation in recognition of its commitment to the city's urban forest. A Tree City USA must have a tree board or department; a tree-care ordinance; and a comprehensive community forestry program; and must hold an Arbor Day observance.

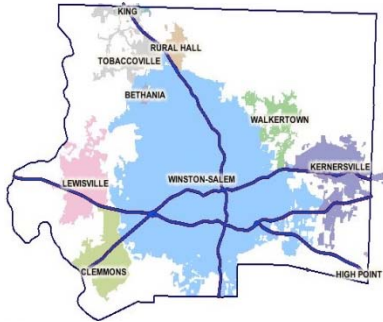


CITY GOVERNMENT

The City is governed under the Council-Manager form of government. The City Council is the legislative body and includes eight Council Members elected from eight wards and a Mayor elected at-large for four-year concurrent terms. The city manager is the chief executive officer of the City.

ABOUT WINSTON-SALEM

STATISTICAL INFORMATION



Population	
2009	228,459
2010	235,075
2011	238,024
2012	234,349
2013	236,441
2014	238,829
2015	241,218



Racial Demographic (February 2017)	
Caucasian / White	51.2%
African-American / Black	34.7%
Hispanic	14.7%
Asian	2.0%
Other	3.0%

Age Demographic (February 2017)	
< 18 years	26.61%
18 – 24 years	9.92%
25 – 44 years	28.88%
45 – 64 years	25.82%
65+ years	12.50%

Registered Voters 242,602 (June 7, 2016)
(Forsyth County):

Voting in Last Election: 8.5% (June 7, 2016)

Unemployment Rates (February, 2017)	
Winston-Salem	4.6%
Forsyth County	4.9%
North Carolina	5.1%
United States	4.7%



Unemployment Rate as of February 2017



Principal Taxpayers (as of July 2016)	% of Tax Levy
R.J. Reynolds Industries, Inc.	5.25
Caterpillar Inc.	2.52
Lowes Data Center	2.31
JG Winston-Salem, LLC (Real Estate)	1.82
Duke Energy Corp	1.40

Largest Employers (as of July 2016)	
Wake Forest University Baptist Medical Center	12,873
Novant Health	8,145
Winston-Salem/Forsyth County Schools	6,860
Reynolds American	3,000
Wells Fargo	2,745

ABOUT WINSTON-SALEM



MISCELLANEOUS STATISTICS

City Information:

Mean Annual Temperature	59.55° F
Average Annual Rainfall	46.93"
Average Relative Humidity	69.5%
Average Summer Temperature.....	89+° F
Average Winter Temperature	51° F
Area	132.4 sq. miles
Average Elevation.....	970' above sea level

Miles of Streets:

City-owned	1,033.95
State-owned	305.27
Number of Street Lights	34,172
Number of Traffic Lights	376

City Facilities:

Number of Fire Stations	19
Number of Parks	78
Total Parks Acreage.....	3,700
Golf Courses	2
Fishing and Boating Lakes	2
Swimming Pools	8
Tennis Courts.....	109
Soccer Fields.....	43
Softball Fields	47
Recreation Centers.....	17
Greenways.....	23.2 miles

City Personnel:

Number of Certified Fire Officers (FY 2016-17)	344
Number of Sworn Police Officers (FY 2016-17).....	570
Total Number of Full-Time Authorized Positions (FY 2016-17)	2,465

City-County Water / Sewer System:

Number of Water System Customers	126,638
Number of Sewer System Customers	97,242
Average Daily Consumption	37 MGD (million gallons per day)
Miles of Water Mains.....	2,277
Miles of Sewer Mains	1,750

Building Permits Issued (FY 2015-16 City & County)	3,993
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CAPITAL OUTLAY

CASH CAPITAL OUTLAY

Department	Description (No. Replacements)	Purchase Cost
GENERAL FUND		
PFM - Landscape Maintenance	Pull behind turf plugger	\$9,990
PFM - Landscape Maintenance	Pull behind fertilizer spreader	5,000
City/County Planning	Large Format Plotter	5,600
	GENERAL FUND TOTAL	\$20,590
PFM - Fleet Heavy Equipment	Jack stands/floor jacks/truck ramps	\$5,000
PFM - Fleet Light Equipment	Brake Lathe	8,500
PFM - Fleet Light Equipment	Carbon pile battery/charging system tester	5,000
PFM - Fleet Light Equipment	Transmission fluid changer, charge machine	5,000
	OTHER FUNDS TOTAL	\$23,500
CASH CAPITAL OUTLAY GRAND TOTAL		\$44,090

LEASE PURCHASED CAPITAL OUTLAY (5 YEARS)

Department	Description (No. Replacements)	Purchase Cost	FY 17-18 Lease Payment*
GENERAL FUND			
PFM - General Structure Maintenance	Crew Trucks (4)	\$120,000	\$24,000
Police - Information Systems	CJIS Encryption	\$75,000	\$15,000
Police - Information Systems	Notebook PC's (4) - Traffic Enforcement Unit	16,000	3,200
Police - Information Systems	Laptops (54)	108,000	21,600
Police - Patrol	Radars (30)	57,000	11,400
Police - Patrol	Pursuit Vehicles (35)	875,000	175,000
Police - Patrol	Police Package (35)	169,000	33,810
Police - Special Operations	Command Van (3) - K-9	96,000	19,200
Police - Special Operations	Command Van (3) - K-9 - Vehicle Equipment	33,000	6,600
Police - SWAT	Command Van (1)	37,000	7,400
Police - SWAT	Command Van (1) - Vehicle Equipment	3,500	700
Sanitation - Refuse Collection	Rear Loader (2)	\$354,000	\$70,800
Sanitation - Refuse Collection	Automated Side Loader (2)	526,000	105,200
Sanitation - Bulk Container	Front End Loader (1)	150,000	30,000
Sanitation - Curbside Collection	Scow Dump Trucks (5)	450,000	90,000
DOT - Signal Maintenance	4WD Pick Up Truck (1)	\$30,000	\$6,000
DOT - On-Street Parking	Multi-Use Pay Stations (13)	195,00	39,000
DOT - Streets Administration	4WD Pick Up Truck (2)	60,000	12,000
DOT - Streets Maintenance	Snow Plows and Riggings (5)	32,500	6,500
DOT - Streets Maintenance	Electric Salt Spreaders (5)	21,500	4,300
DOT - Streets Maintenance	Brine Tanks (5)	37,500	7,500
DOT - Utilities Street Cut Repair	4WD Pick Up Truck (1)	30,000	6,000

CAPITAL OUTLAY

LEASE PURCHASED CAPITAL OUTLAY (5 YEARS) - Continued

Department	Description (No. Replacements)	Purchase Cost	FY 17-18 Lease Payment*
Recreation - Recreation Centers	15 Passenger Van (1)	\$35,000	\$7,000
Recreation - Aquatic Maintenance	Pick Up Trucks (2)	60,000	12,000
Recreation - Quarry	Pick Up Truck	30,000	6,000
Community Development - Code Enforcement	Hoist Truck (1)	\$150,000	\$30,000
GENERAL FUND TOTAL		\$3,751,050	\$750,210
OTHER FUNDS			
Solid Waste - Hanes Landfill	40 Ton Articulated Dump Truck (1)	\$575,000	\$146,630
Solid Waste - Hanes Landfill	1 Ton Dump Truck (1)	41,000	10,460
Solid Waste - Old Salisbury	Small Tracked Dozer (1)	40,000	10,200
Solid Waste - Old Salisbury	Small Tracked Dozer (1)	350,000	89,250
Utilities - Water - Construction and Maintenance	Dump Truck (2)	\$240,000	\$61,200
Utilities - Water - Construction and Maintenance	Backhoe (1)	80,000	20,400
Utilities - Water - Technical Support Group	3/4 Ton Truck (2)	62,000	15,810
Utilities - Sewer - Construction and Maintenance	Jet Vac Combination Truck (1)	450,000	114,750
Utilities - Sewer - Construction and Maintenance	Sewer Jetter Truck/Wash Truck (2)	500,000	127,500
Stormwater - Water Quality Monitoring	Crew Cab Truck (1)	\$38,000	\$9,690
Stormwater - Drainage	4WD Pick Up (1)	30,000	7,650
Stormwater - Drainage	Track Loader (1)	215,000	54,830
Stormwater - Drainage	Motor Grader (1)	185,000	47,180
Stormwater - Drainage	Backhoe (1)	96,000	24,480
PFM - Pool Vehicles	Mid-size Sedans (1)	\$18,000	\$4,590
PFM - Pool Vehicles	Compact Pick Ups (9)	193,140	49,250
PFM - Pool Vehicles	Full-size Pick Ups (6)	126,000	32,130
PFM - Light Equipment Repair	Snap-On Versus Edge	13,000	3,320
PFM - Tire Shop	Heavy Truck Lift	22,000	5,610
PFM - Tire Shop	Tire Changing Machine and Balancer	15,000	3,830
OTHER FUNDS TOTAL		\$3,289,140	\$838,760
LEASE PURCHASED CAPITAL OUTLAY (5 YEARS) GRAND TOTAL		\$7,040,190	\$1,588,970

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

CAPITAL OUTLAY

LEASE PURCHASED CAPITAL OUTLAY (10 YEARS)

Department	Description (No. Replacements)	Purchase Cost	FY 17-18 Lease Payment*
GENERAL FUND			
Fire - Suppression	Fire Engine Pumper (2)	\$996,840	\$99,680
GENERAL FUND TOTAL		\$996,840	\$99,680
LEASED PURCHASED CAPITAL OUTLAY (10-YEAR) GRAND TOTAL		\$996,840	\$99,680

PLANNING AND DEVELOPMENT SERVICES

EXPENDITURES AND REVENUES SUMMARY

EXPENDITURES BY PROGRAM	Actual FY 15-16	Budget FY 16-17	Adopted FY 17-18	Percent Change
City/County Planning Board	\$2,349,038	\$2,512,830	\$2,646,840	5.3%
Walkertown Planning	2,707	490	490	0%
Construction Control	2,683,527	3,082,570	3,161,550	2.6%
Zoning Enforcement	1,106,205	1,189,530	1,205,010	1.3%
Total Expenditures by Program	\$6,141,477	\$6,785,420	\$7,013,890	3.4%
RESOURCES BY TYPE				
Licenses and Permits	\$3,803,851	\$3,848,700	\$3,870,750	0.6%
Forsyth County	1,117,249	1,200,760	1,274,920	6.2%
Clemmons Support	12,811	14,000	14,000	0%
Lewisville	8,373	8,000	8,000	0%
Walkertown	2,078	4,000	4,000	0%
Fines and Forfeitures	30,965	24,500	24,500	0%
Miscellaneous Revenues	9,042	0	0	N/A
Other General Fund Revenues	1,157,108	1,685,460	1,817,720	7.8%
Total Resources by Type	\$6,141,477	\$6,785,420	\$7,013,890	3.4%

POSITION SUMMARY

POSITIONS	Amended FY 15-16	Amended FY 16-17	Adopted FY 17-18	Change
Full-Time	65	65	65	0
Part-Time (FTE's)	0	1	1	0

OFFICE OF BUSINESS INCLUSION AND ADVANCEMENT

EXPENDITURES AND REVENUES SUMMARY

EXPENDITURES BY PROGRAM	<u>Actual</u> <u>FY 15-16</u>	<u>Budget</u> <u>FY 16-17</u>	<u>Adopted</u> <u>FY 17-18</u>	<u>Percent</u> <u>Change</u>
General Fund				
Office of Business Inclusion and Advancement	\$591,321	\$597,530	\$806,280	34.9%
Subtotal	\$591,321	\$597,530	\$806,280	34.9%
Special Revenue Funds				
Economic Development Grants	\$858,681	\$50,000	\$50,000	0%
Urban Development Action Grant Fund	229,106	0	0	N/A
Economic Development Loan Fund	166,778	0	0	N/A
Economic Development Project Fund	2,306,627	2,111,400	2,717,330	28.7%
Subtotal	\$3,561,192	\$2,161,400	\$2,767,330	28.0%
Total Expenditures by Type	\$4,152,513	\$2,758,930	\$3,573,610	29.5%
RESOURCES BY TYPE				
General Fund				
Other General Fund Revenues	\$591,321	\$597,530	\$806,280	34.9%
Subtotal	\$591,321	\$597,530	\$806,280	34.9%
Special Revenue Funds				
Other Revenues	\$40,269	\$0	\$0	N/A
Federal Grants	193,619	0	0	N/A
State Grants	865,000	0	0	N/A
Loan Proceeds	116,285	0	0	N/A
Interest Income	25,581	0	0	N/A
Transfer from Housing Finance Assistance Fund	176,012	0	0	N/A
Transfer from Occupancy Tax Fund	50,000	50,000	50,000	0%
Transfer from General Fund	2,585,090	2,111,400	2,717,330	28.7%
Subtotal	\$4,051,855	\$2,161,400	\$2,767,330	28.0%
Total Resources by Type	\$4,643,176	\$2,758,930	\$3,573,610	29.5%

POSITION SUMMARY

POSITIONS	<u>Amended</u> <u>FY 15-16</u>	<u>Amended</u> <u>FY 16-17</u>	<u>Adopted</u> <u>FY 17-18</u>	<u>Change</u>
Full-Time	3	6	6	0

COMMUNITY DEVELOPMENT

EXPENDITURES AND REVENUES SUMMARY

EXPENDITURES BY PROGRAM	Actual	Budget	Adopted	Percent
General Fund	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>Change</u>
Code Enforcement	\$2,280,051	\$2,397,100	\$2,380,530	-0.7%
Housing Rehabilitation	798,155	1,274,950	1,468,440	15.2%
Community Services	96,094	121,510	95,310	-21.6%
Demolitions	0	0	200,000	N/A
Housing Development	595,569	672,700	673,180	0.1%
Community Dev. Administration	821,585	837,150	807,130	-3.6%
Contributions to Community Agencies:				
Experiment in Self Reliance	84,215	85,230	85,230	0%
Subtotal	\$4,675,669	\$5,388,640	\$5,709,820	6.0%
 Total Expenditures by Program	 \$4,675,669	 \$5,388,640	 \$5,709,820	 6.0%
 RESOURCES BY TYPE				
General Fund				
Civil Penalties	\$558,205	\$710,310	\$710,310	0%
Special Assessments	0	0	60,000	N/A
Sale of Abandoned Vehicles	15,030	18,000	18,000	0%
Forsyth County	0	1,820	910	-50.0%
Miscellaneous Revenues	15,540	222,330	222,330	0%
Transfer from HOME Investment Partnership Fund	69,374	80,000	80,000	0%
Transfer from Community Development Block Grant	876,879	1,081,660	913,480	-15.5%
Transfer from Housing Finance Assistance Fund	60,000	62,930	66,210	5.2%
Transfer from Water and Sewer Fund	5,708	16,000	16,000	0%
Transfer from Stormwater Management Fund	5,708	16,000	16,000	0%
Other General Fund Revenues	3,069,225	3,179,590	3,606,580	13.4%
Subtotal	\$4,675,669	\$5,388,640	\$5,709,820	6.0%
 Total Resources by Type	 \$4,675,669	 \$5,388,640	 \$5,709,820	 6.0%

POSITION SUMMARY

POSITIONS	Amended	Amended	Adopted	Change
	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	
Full-Time	61	59	59	0
Part-Time (FTE's)	21.0	20.0	20.0	0

COMMUNITY DEVELOPMENT

(GRANT FUNDED)

EXPENDITURES AND REVENUES SUMMARY

	Actual	Budget	Adopted	Percent
	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>Change</u>
EXPENDITURES BY PROGRAM				
Administration/Planning	\$435,446	\$546,700	\$504,890	-7.6%
Housing Authority PILOT/Property Tax Reimbursements	90,860	106,070	116,990	10.3%
Forsyth County HOME Program	188,020	169,800	170,700	0.5%
Housing Rehabilitation	1,924,395	1,872,050	1,783,030	-4.8%
Economic Self-Sufficiency/Small Business Loan Program	190,510	328,000	373,000	13.7%
Public Service/Transitional Housing	599,865	727,450	720,730	-0.9%
Section 108 Loan Principal & Interest Payment	367,216	370,000	368,000	-0.5%
Homeless Prevention and Assistance Programs	1,611,184	2,042,370	2,737,670	34.0%
Home Owner Assistance/Production	1,382,983	200,000	70,000	-65.0%
Rental Housing Assistance	196,953	240,000	200,000	-16.7%
Special Projects	148,000	142,000	143,000	0.7%
Total Expenditures by Program	\$7,135,432	\$6,744,440	\$7,188,010	6.6%
RESOURCES BY TYPE				
HOME Investment Partnership Funds (HOME)	\$1,018,423	\$943,510	\$948,580	0.5%
HOME Program Income	31,994	135,000	135,000	0%
Community Development Block Grant (CDBG)	1,521,248	1,996,690	1,996,690	0%
CDBG Program Income	206,862	550,000	550,000	0%
Continuum of Care Grants	1,611,184	2,042,370	2,737,670	34.0%
Housing Finance Assistance Fund Program Income	357,194	191,150	191,150	0%
Housing Finance Assistance Fund Interest Income	20,957	606,270	451,480	-25.5%
Housing Finance Assistance Fund Balance	0	173,380	60,450	-65.1%
Rental Rehabilitation Fund Interest Income	3,393	0	0	N/A
Section 108 Loan Fund Interest Income	2,103	0	0	N/A
Foreclosed Property Fund Revenues	36,272	0	0	N/A
Transfer from General Fund	864,470	106,070	116,990	10.3%
Transfer from Capital Projects Fund	100,000	0	0	N/A
Total Resources by Type	\$5,774,100	\$6,744,440	\$7,188,010	6.6%

ARTS AND SCIENCES COMMUNITY AGENCIES

EXPENDITURES AND REVENUES SUMMARY

EXPENDITURES BY AGENCY	Budget	Requested	Adopted	Percent
Arts/Culture/Human Services	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 17-18</u>	<u>Change</u>
Advancing Children, Families & Communities (ACFC)	\$0	\$5,000	\$0	N/A
Arts Council – Operating	217,360	250,000	217,360	0%
Arts Council – Capital	52,540	52,540	52,540	0%
Center for Creative Economy	25,000	40,000	25,000	0%
Eliza’s Helping Hands	0	125,000	0	N/A
Experiment in Self-Reliance (ESR)	85,230	125,000	85,230	0%
Forsyth County Adult Drug Treatment Court	0	35,000	35,000	N/A
Forsyth County District Attorney Family Court	45,000	89,610	45,000	0%
Forsyth Futures	0	50,000	0	N/A
Honorable Youth	0	5,000	0	N/A
Institute for Dismantling Racism	33,350	34,090	33,350	0%
Kaleideum – Operating	172,360	225,000	172,360	0%
Kaleideum – Capital	50,000	50,000	50,000	0%
Mediation Services	7,500	8,500	7,500	0%
National Black Theatre Festival	85,000	85,000	85,000	0%
Old Salem	175,000	250,000	175,000	0%
Piedmont Triad Film Commission	32,310	35,000	32,310	0%
Reynolda House	0	75,000	75,000	N/A
RiverRun International Film Festival	40,000	50,000	40,000	0%
Shepherd's Center of Greater W-S	15,000	25,000	15,000	0%
Triad Cultural Arts	0	130,300	0	N/A
The Sergei Foundation	5,000	10,000	5,000	0%
YMCA: Youth Incentive Program	66,000	66,000	66,000	0%
Youth in Transition	18,350	0	0	-100.0%
Subtotal	\$1,125,000	\$1,821,040	\$1,216,650	8.1%
Successful Outcomes After Release				
Boys2Men Mentorship Program	\$0	\$5,000	\$5,000	N/A
Eureka Ministry	20,000	25,000	20,000	0%
Josh Howard Foundation	6,500	20,000	6,500	0%
How is Your Heart Project	5,000	0	0	-100.0%
Hoops4L.Y.F.E.	5,000	5,000	5,000	0%
My Brothers Second Chance	5,000	15,000	5,000	0%
Piedmont Triad Regional Council (PTRC)	10,000	17,930	10,000	0%
Self-Empowerment Last Forever (SELF)	10,000	20,000	10,000	0%
Silver Lining Youth Services	5,000	0	0	-100.0%
Southside Rides Foundation	10,000	50,000	10,000	0%
YWCA: Hawley House	13,500	52,480	13,500	0%
Subtotal	\$90,000	\$210,410	\$85,000	-5.6%
Total Expenditures by Agency	\$1,215,000	\$2,031,450	\$1,301,650	7.1%

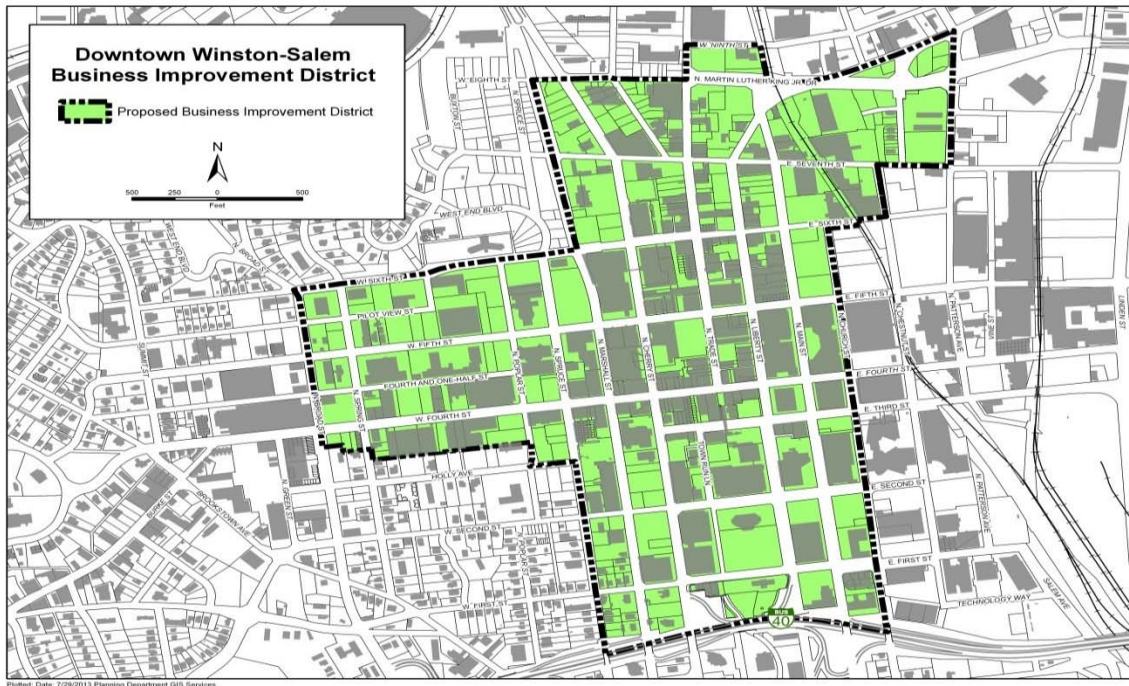
ARTS AND SCIENCES COMMUNITY AGENCIES

RESOURCES BY TYPE	Budget <u>FY 16-17</u>	Requested <u>FY 17-18</u>	Adopted <u>FY 17-18</u>	Percent <u>Change</u>
General Fund	\$1,007,690	\$1,671,450	\$1,019,340	1.2%
Occupancy Tax Fund	207,310	360,000	282,310	36.2%
Total Resources by Type	\$1,215,000	\$2,031,450	\$1,301,650	7.1%

DOWNTOWN WINSTON-SALEM BUSINESS IMPROVEMENT DISTRICT

EXPENDITURES AND REVENUES SUMMARY

EXPENDITURES BY TYPE	Actual FY 15-16	Budget FY 16-17	Adopted FY 17-18	Percent Change
Downtown Winston-Salem Partnership	\$459,607	\$544,270	\$594,350	9.2%
Other Expenses	5,615	3,680	65,680	1684.8%
Transfer to Capital Projects Fund	78,000	0	0	N/A
Total Expenditures by Type	\$543,222	\$547,950	\$660,030	20.5%
 RESOURCES BY TYPE				
Property Taxes	\$514,552	\$547,950	\$598,030	9.1%
Miscellaneous Revenues	11,767	0	0	N/A
Investment Income	410	0	0	N/A
Fund Balance Appropriation	16,493	\$0	62,000	N/A
Total Resources by Type	\$543,222	\$547,950	\$660,030	20.5%



COMMUNITY AND ECONOMIC DEVELOPMENT NON-DEPARTMENTAL

EXPENDITURES AND REVENUES SUMMARY

Listed below are the proposed appropriations related to community and economic development that are not included in any of the departmental budgets in this section of the document.

EXPENDITURES BY PROGRAM	Actual	Budget	Adopted	Percent
General Fund	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>Change</u>
MapForsyth/City-County Geographic Information Office Transfers	\$0	\$280,990	\$260,090	-7.4%
To Grants Fund	17,500	0	0	N/A
To Housing Finance Assistance Fund	864,470	106,070	116,990	10.3%
To Economic Development Loan Fund	200,000	0	0	N/A
To Economic Development Project Fund	2,367,590	2,111,400	2,717,330	28.7%
Subtotal	\$3,449,560	\$2,498,460	\$3,094,110	23.9%
Occupancy Tax Fund				
Transfer to Public Art Fund	\$50,000	\$50,000	\$50,000	0%
North Carolina City County Managers Association Winter Seminar	0	0	15,000	N/A
NC League of Municipalities Conference	99,245	0	0	N/A
Subtotal	\$149,245	\$50,000	\$65,000	30.0%
Total Expenditures by Program	\$3,598,805	\$2,548,460	\$3,159,110	24.0%
RESOURCES BY TYPE				
General Fund				
Other General Fund Revenues	\$3,449,560	\$2,498,460	\$3,094,110	23.9%
Subtotal	\$3,449,560	\$2,498,460	\$3,094,110	23.9%
Occupancy Tax Fund				
Occupancy Tax	\$149,245	\$50,000	\$65,000	30.0%
Subtotal	\$149,245	\$50,000	\$65,000	30.0%
Total Resources by Type	\$3,598,805	\$2,548,460	\$3,159,110	24.0%

SANITATION

EXPENDITURES AND REVENUES SUMMARY

EXPENDITURES BY PROGRAM	Actual FY 15-16	Budget FY 16-17	Adopted FY 17-18	Percent Change
Residential Refuse Collection	\$6,344,234	\$6,993,710	\$7,534,560	7.7%
Curbside Collection	4,728,317	5,326,160	5,671,700	6.5%
Curbside/Multi-Family Recycling	2,184,603	1,762,120	1,728,050	-1.9%
Bulk Container Collection	1,538,156	1,937,880	2,032,960	4.9%
Yard Waste Cart Collection	1,112,735	1,417,330	1,423,560	0.4%
Sanitation Administration	879,422	923,450	973,810	5.5%
Central Business District Service	607,753	600,920	612,620	1.9%
Sanitation Code Enforcement	163,671	167,090	155,140	-7.2%
Subtotal	\$17,558,891	\$19,128,660	\$20,132,400	5.2%
Interdepartmental Charges	-67,200	-102,780	-102,780	0%
Total Expenditures by Program	\$17,491,691	\$19,025,880	\$20,029,620	5.3%
RESOURCES BY TYPE				
Bulk Container Service Charges	\$1,203,235	\$1,435,300	\$1,435,300	0%
Yard Waste Cart Collection Fee	868,675	816,000	816,000	0%
Other Charges for Service	37,952	30,330	30,330	0%
Proceeds from Cart Sales	6,061	17,550	17,550	0%
Bulk Container Rental/Sales	22,977	22,000	22,000	0%
Proceeds from Recyclables Sales	136,225	302,890	277,090	-8.5%
Miscellaneous Revenues	10,662	20,000	20,000	0%
Transfer from Stormwater Management	1,567,404	1,725,390	1,809,350	4.9%
Fund Other General Fund Resources	13,638,500	14,656,420	15,602,000	6.5%
Total Resources by Type	\$17,491,691	\$19,025,880	\$20,029,620	5.3%

POSITION SUMMARY

POSITIONS	Amended FY 15-16	Amended FY 16-17	Adopted FY 17-18	Change
Full-Time	179	176	176	0
Part-Time (FTE's)	16.9	17.9	17.9	0

WATER AND SEWER SYSTEM

EXPENDITURES AND REVENUES SUMMARY

EXPENDITURES BY PROGRAM	Actual FY 15-16	Budget FY 16-17	Adopted FY 17-18	Percent Change
Water Treatment	\$8,501,688	\$9,422,320	\$9,634,960	2.3%
Water Distribution	9,200,193	10,137,830	10,734,980	5.9%
Wastewater Collection	4,634,078	5,320,930	5,652,260	6.2%
Wastewater Treatment	12,266,855	13,131,690	13,608,690	3.6%
Utilities Customer Service	3,000,825	3,148,050	3,070,050	-2.5%
Utilities Administration	1,566,078	1,974,870	2,068,970	4.8%
Subtotal	\$39,169,717	\$43,135,690	\$44,769,910	3.8%
Debt and Lease Expense	\$41,582,601	\$40,469,100	\$47,824,790	18.2%
Total Expenditures by Program	\$80,752,318	\$83,604,790	\$92,594,700	10.8%
RESOURCES BY TYPE				
Water Charges	\$50,198,530	\$52,018,930	\$55,660,260	7.0%
Sewer Charges	43,634,395	44,247,220	47,344,530	7.0%
Charges for Service	6,780,596	6,536,410	6,536,410	0%
Assessments to Benefit Property	197,178	250,000	250,000	0%
Federal Bond Interest Subsidy	1,610,812	1,610,810	1,610,810	0%
Interest Income	1,859,815	0	0	N/A
Miscellaneous Revenues	24,057	0	0	N/A
Total Resources by Type	\$104,305,383	\$104,663,370	\$111,402,010	6.4%
Addition to Capital Reserves	\$23,553,066	\$21,058,580	\$18,807,310	-10.7%

POSITION SUMMARY

POSITIONS	Amended FY 15-16	Amended FY 16-17	Adopted FY 17-18	Change
Full-Time	331	338	339	+1

SOLID WASTE DISPOSAL

EXPENDITURES AND REVENUES SUMMARY

	Actual	Budget	Adopted	Percent
EXPENDITURES BY PROGRAM	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>Change</u>
Municipal Solid Waste Disposal	\$3,482,275	\$4,191,300	\$4,431,660	5.7%
Construction and Demolition Waste Disposal	815,579	1,038,930	1,161,330	11.8%
Leaf Composting/Yard Waste Processing	750,260	824,610	826,330	0.2%
County-wide Waste Reduction Programs	1,285,164	1,331,570	1,425,920	7.1%
Solid Waste Disposal Administration	480,830	558,700	563,900	0.9%
Subtotal	\$6,814,108	\$7,945,110	\$8,409,140	5.8%
Debt and Lease Expense	\$3,097,291	\$2,994,430	\$3,085,180	3.0%
Total Expenditures by Program	\$9,911,399	\$10,939,540	\$11,494,320	5.1%
RESOURCES BY TYPE				
Service Charges	\$10,233,699	\$9,545,870	\$9,993,180	4.7%
Proceeds from Sale of Recyclables	315,574	181,060	233,030	28.7%
State Scrap Tire Disposal Tax	506,321	472,070	512,450	8.6%
State Solid Waste Disposal Tax	196,545	185,970	208,700	12.2%
State E-Recycling Funds	35,013	27,000	27,000	0%
Forsyth County	206,819	244,290	201,420	-17.5%
Interest Income	469,880	0	0	N/A
Miscellaneous Revenues	26,261	6,530	6,380	-2.3%
Transfer from Water and Sewer Fund	284,990	267,460	328,850	23.0%
Transfer from Stormwater Management Fund	142,495	133,730	164,430	23.0%
Total Resources by Type	\$12,417,597	\$11,063,980	\$11,675,440	5.5%
Addition to Fund Balance	\$2,506,198	\$124,440	\$181,120	45.5%

POSITION SUMMARY

	Amended	Amended	Adopted	Change
POSITIONS	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>Change</u>
Full-Time	38	38	38	0
Part-Time (FTE's)	6.2	6.2	6.2	0

STORMWATER MANAGEMENT

EXPENDITURES AND REVENUES SUMMARY

EXPENDITURES BY PROGRAM	Actual	Budget	Adopted	Percent
	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>Change</u>
Monitoring and Administration				
Administration	\$3,030,415	\$3,119,540	\$3,144,310	0.8%
Water Quality Monitoring	937,291	1,460,310	1,487,180	1.8%
Support for Seasonal Leaf Collection	1,567,404	1,725,390	1,809,350	4.9%
Subtotal	\$5,535,110	\$6,305,240	\$6,440,840	2.2%
Drainage Maintenance	\$2,642,947	\$3,278,430	\$3,519,850	7.4%
Erosion Control	\$339,821	\$364,020	\$370,250	1.7%
Total Expenditures by Program	\$8,517,878	\$9,947,690	\$10,330,940	3.9%
RESOURCES BY TYPE				
Stormwater Fees:				
Residential	\$4,207,091	\$4,100,000	\$4,250,000	3.7%
Non-Residential	6,080,755	5,900,000	5,950,000	0.8%
Replacement Fee	115,477	50,000	60,000	20.0%
Miscellaneous Revenues	72,739	3,000	3,000	0%
Interest Income	107,641	0	0	N/A
Interfund Charges	95,663	0	0	N/A
Forsyth County	83,312	81,290	106,360	30.8%
Erosion Control Revenues	200,144	173,600	173,600	0%
Total Resources by Type	\$10,962,823	\$10,307,890	\$10,542,960	2.3%
Addition to Fund Balance	\$2,444,946	\$360,200	\$212,020	-41.1%

POSITION SUMMARY

POSITIONS	Amended	Amended	Adopted	Change
	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	
Full-Time	49	54	54	0

POLICE DEPARTMENT

EXPENDITURES AND REVENUES SUMMARY

EXPENDITURES BY PROGRAM	Actual	Budget	Adopted	Percent
General Fund	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>Change</u>
Patrol Response	\$36,924,072	\$39,349,210	\$41,957,000	6.6%
Community Resources	504,431	541,640	541,120	-0.1%
Investigative Services	13,375,538	14,422,430	15,150,050	5.0%
Operations Support	2,357,577	2,812,690	2,651,440	-5.7%
Support Services	8,190,293	9,128,610	9,565,670	4.8%
Police Administration	3,821,702	3,972,180	4,042,910	1.8%
Contributions to Community Agencies:				
District Attorney's Domestic Violence Unit	0	45,000	45,000	0%
Drug Court	0	0	35,000	N/A
Subtotal	\$65,173,614	\$70,271,760	\$73,988,190	5.3%
Grants Fund				
Police Grants	\$799,825	\$587,040	\$528,620	N/A
Subtotal	\$799,825	\$587,040	\$528,620	-10.0%
Forfeiture Funds				
United States Department of Justice	\$135,411	\$0	\$0	N/A
United States Department of Treasury	208,982	0	0	N/A
Controlled Substance Tax	17,634	0	0	N/A
Subtotal	\$362,027	\$0	\$0	N/A
State Emergency Telephone System Fund	\$997,642	\$604,740	\$563,150	9.9%
Total Expenditures by Program	\$67,333,107	\$71,463,540	\$75,079,960	5.1%
RESOURCES BY TYPE				
General Fund				
Service Charges	\$150,190	\$135,800	\$131,800	-2.9%
Interfund Charges	494,033	735,480	890,780	21.1%
Forsyth County	237,735	631,750	425,310	-32.7%
WS/FC Schools (School Resource Officers)	1,976,720	1,976,720	1,976,720	0%
SuperKids Reimbursement	150,000	125,000	185,000	48.0%
False Alarm Fee	94,683	131,500	101,000	-23.2%
Miscellaneous Revenues	141,040	114,170	161,170	41.2%
Other General Fund Revenues	61,929,212	66,421,340	70,116,410	5.6%
Subtotal	\$65,173,614	\$70,271,760	\$73,988,190	5.3%
Grants Fund				
Federal Grants	\$289,799	\$440,280	\$0	-100.0%
State Grants	150,495	0	132,160	N/A
Forsyth County	56,699	0	59,950	N/A
Other Intergovernmental Revenue	55,735	0	70,450	N/A
Other Revenue	8,671	0	0	N/A
Transfer from General Fund	261,750	146,760	266,060	-10.3%

POLICE DEPARTMENT

RESOURCES BY TYPE - Continued	Actual	Budget	Adopted	Percent
Grants Fund - Continued	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>Change</u>
Subtotal	\$823,149	\$587,040	\$528,620	-28.3%
Forfeiture Funds				
Federal Grants	\$482,467	\$0	\$0	N/A
Controlled Substance Tax	132,621	0	0	N/A
Interest Income	915	0	0	N/A
Other Revenue	10,856	0	0	N/A
Subtotal	\$626,858	\$0	\$0	N/A
State Emergency Telephone System Fund				
Reimbursement from E911 Wireless Board	\$490,716	\$454,640	\$543,260	19.5%
Interest Income	5,931	0	0	N/A
Fund Balance Appropriation	500,996	150,100	19,890	-86.7%
Subtotal	\$997,642	\$604,740	\$563,150	-6.9%
Total Resources by Type	\$67,621,264	\$71,463,540	\$75,079,960	5.1%

POSITION SUMMARY

POSITIONS	<u>Amended</u>	<u>Amended</u>	<u>Adopted</u>	<u>Change</u>
	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	
Full-Time				
Sworn	555	555	555	0
Sworn (Grant-Funded)	15	15	15	0
Non-Sworn	166	173	173	0
Total	736	743	743	0
Part-Time (FTE's)	5.5	5.5	5.5	0

FIRE DEPARTMENT

EXPENDITURES AND REVENUES SUMMARY

EXPENDITURES BY PROGRAM	Actual	Budget	Adopted	Percent
General Fund	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>Change</u>
Fire Suppression	\$24,883,204	\$25,742,550	\$26,915,390	4.6%
Fire Prevention	1,092,851	1,252,740	1,460,380	16.6%
Fire Vehicular Maintenance	607,503	597,650	584,910	-2.1%
HAZMAT	61,933	66,460	57,930	-12.8%
Fire Administration	1,391,056	1,567,740	1,693,160	8.0%
Total Expenditures by Program	\$28,036,547	\$29,227,140	\$30,711,770	5.1%
 RESOURCES BY TYPE				
General Fund				
Licenses and Permits	\$197,440	\$173,500	\$173,500	0%
Service Charges	14,778	9,000	9,000	0%
Forsyth County (HAZMAT)	125,216	134,630	134,940	0.2%
Property Rental (Cellular Phone Tower)	17,191	18,350	0	-100.0%
Contributions/Reimbursements	17,425	3,000	3,000	0%
Other General Fund Revenues	27,664,496	28,888,660	30,391,330	5.2%
Total Resources by Type	\$28,036,547	\$29,227,140	\$30,711,770	5.1%

POSITION SUMMARY

POSITIONS	Amended	Amended	Adopted	Change
	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	
Full-Time	346	352	353	+1
Part-Time (FTE's)	0.5	0.5	0.5	0

EMERGENCY MANAGEMENT

EXPENDITURES AND REVENUES SUMMARY

EXPENDITURES BY PROGRAM	Actual	Budget	Adopted	Percent
General Fund	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>Change</u>
Emergency Management	\$501,343	\$550,950	\$604,540	9.7%
Grants Fund				
Emergency Management Grants	\$30,524	\$0	\$0	N/A
Total Expenditures by Program	\$531,867	\$550,950	\$604,540	9.7%
RESOURCES BY TYPE				
General Fund				
NC Department of Public Safety	\$62,500	\$60,000	\$60,000	0%
Forsyth County	219,415	245,480	272,210	10.9%
Miscellaneous Revenue	14	0	0	N/A
Other General Fund Revenues	219,415	245,470	272,330	10.9%
Subtotal	\$501,343	\$550,950	\$604,540	9.7%
Grants Fund				
Federal and State Grants	\$26,071	\$0	\$0	N/A
Subtotal	\$26,071	\$0	\$0	N/A
Total Resources by Type	\$527,414	\$550,950	\$604,540	9.7%

POSITION SUMMARY

POSITIONS	Amended	Amended	Adopted	Change
	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	
Full-Time	5	5	5	0

PUBLIC SAFETY NON-DEPARTMENTAL

EXPENDITURES AND REVENUES SUMMARY

Listed below are the appropriations related to public safety that are not included in any of the departmental budgets in this section of the document.

EXPENDITURES	Actual	Budget	Adopted	Percent
General Fund	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>Change</u>
Transfer to Grants Fund	\$175,000	\$150,000	\$0	-100.0%
Transfer to Capital Projects Fund	0	200,000	0	-100.0%
Subtotal	\$175,000	\$350,000	\$0	-100.0%
Grants Fund				
Successful Outcomes After Release (SOAR) Program	\$175,000	\$150,000	\$0	-100.0%
Total Expenditures	\$350,000	\$500,000	\$0	-100.0%
RESOURCES				
General Fund				
Other General Fund Resources	\$175,000	\$350,000	\$0	-100.0%
Grants Fund				
Transfer from General Fund	\$175,000	\$150,000	\$0	-100.0%
Total Resources	\$350,000	\$500,000	\$0	-100.0%

DEPARTMENT OF TRANSPORTATION

EXPENDITURES AND REVENUES SUMMARY

EXPENDITURES BY PROGRAM	Actual	Budget	Adopted	Percent
General Fund	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>Change</u>
Transportation System Administration	\$1,104,144	\$1,172,420	\$1,188,240	1.3%
Transportation Planning	651,966	953,970	961,910	0.8%
Traffic Maintenance	6,317,224	6,742,700	6,882,590	2.1%
Streets Maintenance	4,595,014	5,706,270	5,873,180	2.9%
On-Street Parking	220,556	195,790	242,880	24.1%
Subtotal	\$12,888,904	\$14,771,150	\$15,148,800	2.6%
Grants Fund				
Section 104 Planning Grant	\$398,062	\$820,890	\$597,110	-27.3%
Surface Transportation Program Grant	388,962	1,200,000	1,200,000	0%
Subtotal	\$787,024	\$2,020,890	\$1,797,110	-11.1%
Interdepartmental Charges	-\$11,356	-\$30,000	-\$30,000	0%
Total Expenditures by Program	\$13,664,572	\$16,762,040	\$16,915,910	0.9%
RESOURCES BY TYPE				
General Fund				
Licenses and Permits	\$40,366	\$47,000	\$43,000	-8.5%
Parking Meter Revenue	106,949	95,000	95,000	0%
Service Charges	306,705	286,500	281,500	-1.7%
Interfund Revenue	998,182	1,002,000	987,000	-1.5%
Miscellaneous Revenue	16,478	0	0	N/A
North Carolina Department of Transportation	313,441	576,450	576,450	0%
Forsyth County	185,193	289,490	293,460	1.4%
Transfer from Gasoline Tax Fund	5,147,819	5,390,080	5,290,970	-1.8%
Motor Vehicle Privilege Tax	1,808,601	1,756,160	1,760,180	0.2%
Other General Fund Revenues	3,953,815	5,298,470	5,791,240	9.3%
Subtotal	\$12,877,548	\$14,741,150	\$15,118,800	2.6%
Grants Fund				
Miscellaneous Federal	-\$64,029	\$0	\$0	N/A
North Carolina Department of Transportation	650,407	1,616,710	1,437,680	-11.1%
Intergovernmental Revenue	14,144	48,700	17,050	-65.0%
Miscellaneous Revenue	10,000	0	0	N/A
Transfer from General Fund	140,480	355,480	342,380	-3.7%
Subtotal	\$751,002	\$2,020,890	\$1,797,110	-11.1%
Total Resources by Type	\$13,628,549	\$16,762,040	\$16,915,910	0.9%

DEPARTMENT OF TRANSPORTATION

POSITION SUMMARY

POSITIONS	<u>Amended FY 15-16</u>	<u>Amended FY 16-17</u>	<u>Adopted FY 17-18</u>	<u>Change</u>
Full-Time	104	105	105	0
Part-Time (FTE's)	2.5	2.5	2.5	0

WINSTON-SALEM TRANSIT AUTHORITY

EXPENDITURES AND REVENUES SUMMARY

EXPENDITURES BY PROGRAM	Actual	Budget	Adopted	Percent
Enterprise Fund	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>Change</u>
Fixed Route Bus System	\$11,717,064	\$12,117,960	\$13,553,680	11.8%
Trans-AID of Forsyth County	3,262,923	3,697,830	3,887,730	5.1%
Maintenance Services for PART	26,451	119,640	119,640	0.0%
Transit Administration	881,627	363,950	898,280	146.8%
Subtotal	\$15,888,064	\$16,299,380	\$18,459,330	13.3%
Grants Fund				
Section 5303 Planning Grant	\$138,499	\$138,000	\$138,000	0%
Elderly and Disabled Transportation Assist. Program	161,352	150,000	150,000	0%
Job Access/Reverse Commute Grants	84,314	0	0	N/A
Enhanced Mobility Grant	237,851	0	0	N/A
Other Grants	114,233	0	0	N/A
Subtotal	\$736,250	\$288,000	\$288,000	0%
Total Expenditures by Program	\$16,624,314	\$16,587,380	\$18,747,330	13.0%
RESOURCES BY TYPE				
Enterprise Fund				
Fixed Route Bus System				
Fares	\$1,559,191	\$1,754,200	\$1,500,000	-14.5%
Motor Vehicle Privilege Tax	301,722	292,700	292,700	0%
Job Access/Reverse Commute Grant	145,856	0	0	N/A
Contracted Services	29,343	28,680	25,000	-12.8%
Advertising	70,478	25,000	30,000	20.0%
Other Transit Revenues	335,278	310,500	260,500	-16.1%
Damage Settlements	13,570	10,000	10,000	0%
Intergovernmental Support				
Federal Transit Administration	3,274,037	3,749,900	3,622,040	-3.4%
North Carolina Department of Transportation	284,030	186,230	186,230	0%
Property Tax Revenues	5,822,176	5,760,750	7,627,210	32.4%
Subtotal	\$11,835,681	\$12,117,960	\$13,553,680	11.8%
Trans-AID of Forsyth County				
Fares	\$2,280	\$0	\$90,000	N/A
Services to Agencies	280,793	240,000	185,000	-22.9%
Home and Community Care Block Grant	302,193	298,220	298,220	0%
Miscellaneous Revenues	0	2,500	2,500	0%
Intergovernmental Support				
North Carolina Department of Transportation	1,133,838	1,231,640	1,231,640	0%
Forsyth County	214,080	263,320	293,160	11.3%
Property Tax Revenues	1,329,739	1,662,150	1,787,210	7.5%
Subtotal	\$3,262,923	\$3,697,830	\$3,887,730	5.1%

WINSTON-SALEM TRANSIT AUTHORITY

RESOURCES BY TYPE - Continued

	<u>Actual</u> <u>FY 15-16</u>	<u>Budget</u> <u>FY 16-17</u>	<u>Adopted</u> <u>FY 17-18</u>	<u>Percent</u> <u>Change</u>
Maintenance Services for PART				
Reimbursement	\$26,451	\$119,640	\$119,640	0%
Subtotal	\$26,451	\$119,640	\$119,640	0%
Transit Administration Fund				
Property Tax Revenues	\$898,313	\$0	\$935,660	N/A
Other Revenues	0	0	0	N/A
Fund Balance Appropriation	0	363,950	0	-100.0%
Subtotal	\$898,313	\$363,950	\$935,660	157.1%
Subtotal	\$16,023,367	\$16,299,380	\$18,496,710	13.5%
Addition to Fund Balance	\$135,303	\$0	\$37,380	N/A
Grants Fund				
Intergovernmental Support				
Federal Transit Administration	\$593,619	\$110,400	\$110,400	0%
North Carolina Department of Transportation	13,849	13,800	13,800	0%
Forsyth County	144,282	150,000	150,000	0%
Property Tax Revenues	13,850	13,800	13,800	0%
Subtotal	\$765,600	\$288,000	\$288,000	0.0%
Total Resources by Type	\$16,788,967	\$16,587,380	\$18,784,710	13.2%

POSITION SUMMARY

POSITIONS	<u>Amended</u> <u>FY 15-16</u>	<u>Amended</u> <u>FY 16-17</u>	<u>Adopted</u> <u>FY 17-18</u>	<u>Change</u>
Full-Time – City	1	1	1	0
Full-Time – WSTA (Contractor)	154	168	168	0
Part-Time (FTE's) – WSTA (Contractor)	38	31	31	0

OFF-STREET PARKING

EXPENDITURES AND REVENUES SUMMARY

	Actual	Budget	Adopted	Percent
EXPENDITURES BY PROGRAM	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>Change</u>
Parking Administration	\$401,902	\$371,670	\$399,190	7.4%
Sixth-Cherry-Trade Deck	250,630	387,220	395,640	2.2%
Fourth and Church Deck	1,373,764	1,379,690	1,267,210	-8.2%
Center City West Fourth Street Deck	1,501,709	0	0	N/A
Parking Lots	58,729	76,740	61,540	-19.8%
Total Expenditures by Program	\$3,586,734	\$2,215,320	\$2,123,580	-4.1%
RESOURCES BY TYPE				
Parking Services	\$1,189,473	\$584,000	\$674,000	15.4%
Miscellaneous Revenue	7,290	0	0	N/A
Forsyth County	435,348	426,640	471,870	10.6%
Interest Income	8,374	0	0	N/A
Sale of Real Estate	2,232,557	0	0	N/A
Transfer from General Fund	645,150	495,150	495,150	0%
Fund Balance Appropriation	0	709,530	482,560	-32.0%
Total Resources by Type	\$4,518,192	\$2,215,320	\$2,123,580	-4.1%
Addition to Fund Balance	\$931,458	\$0	\$0	N/A

POSITION SUMMARY

	Amended	Amended	Adopted	Change
POSITIONS	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>Change</u>
Full-Time	13	13	13	0
Part-Time (FTE's)	5.8	5.8	5.8	0

TRANSPORTATION NON-DEPARTMENTAL

EXPENDITURES AND REVENUES SUMMARY

Listed below are the appropriations related to transportation that are not included in any of the departmental budgets in this section of the document.

EXPENDITURES	Actual	Budget	Adopted	Percent
	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>Change</u>
Powell Bill Fund (Gasoline Tax)				
Transfer to General Fund	\$5,147,819	\$5,390,080	\$5,290,970	-1.8%
Transfer to Capital Projects Fund	1,355,632	1,137,450	1,797,450	58.0%
Subtotal	\$6,503,450	\$6,527,530	\$7,088,420	8.6%
 General Fund Transfers				
Transfer to Parking Fund	\$645,150	\$495,150	\$495,150	0%
Subtotal	\$645,150	\$495,150	\$495,150	0%
 Total Expenditures	 \$7,148,600	 \$7,022,680	 \$7,583,570	 8.0%
 RESOURCES				
Powell Bill Fund (Gasoline Tax)				
Gasoline Tax	\$6,535,410	\$6,527,530	\$6,428,420	-1.5%
Fund Balance Appropriation	0	0	660,000	N/A
Addition to Fund Balance	-31,960	0	0	N/A
Subtotal	\$6,503,450	\$6,527,530	\$7,088,420	8.6%
 General Fund				
Other General Fund Revenues	\$645,150	\$495,150	\$495,150	0%
 Total Resources	 \$7,148,600	 \$7,022,680	 \$7,583,570	 8.0%

RECREATION AND PARKS

EXPENDITURES AND REVENUES SUMMARY

EXPENDITURES BY PROGRAM	Actual	Budget	Adopted	Percent
General Fund	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>Change</u>
Recreation Centers	\$3,619,093	\$3,695,590	\$3,917,460	6.0%
Athletics	639,532	796,620	842,350	5.7%
Joe White Tennis Center	36,767	40,540	37,710	-7.0%
Parks Maintenance	2,057,490	2,358,780	2,329,650	-1.2%
Golf Courses	722,849	713,660	692,230	-3.0%
Aquatics	695,826	704,460	1,046,840	48.6%
Lakes	213,549	235,350	363,840	54.6%
Special Populations	431,844	572,360	591,370	3.3%
Historic Bethabara	410,489	439,060	448,490	2.1%
Recreation Administration	949,763	951,750	909,580	-4.4%
Contributions to Community Agencies:				
YMCA: Youth Incentive Program	88,936	66,000	66,000	0%
Subtotal	\$9,866,139	\$10,574,170	\$11,245,520	6.3%
Grants Fund				
Recreation Facility Grants	\$43,948	\$0	\$0	N/A
Senior Citizen Services	14,454	0	0	N/A
Weed and Seed Grants	5,151	0	0	N/A
Miscellaneous Grants	2,297	0	0	N/A
Subtotal	\$65,850	\$0	\$0	N/A
Total Expenditures by Program	\$9,931,989	\$10,574,170	\$11,245,520	6.3%
RESOURCES BY TYPE				
General Fund				
Admission Fees	\$84,206	\$118,400	\$98,400	-17%
Entry Fees	97,687	121,500	110,000	-9.5%
Summer Camp and After School Fees	110,667	75,000	75,000	0%
Equipment Use Fees	58,539	75,100	63,500	-15%
Facility Use Fees	210,648	247,600	242,000	-2%
Instruction Fees	49,856	58,000	58,000	0%
Rentals	199,691	154,600	156,400	1.2%
Other Service Charges	87,603	71,050	76,550	7.7%
Miscellaneous	20,613	2,500	2,500	0%
Other General Fund Revenues	8,946,629	9,650,420	10,363,170	7.4%
Subtotal	\$9,866,139	\$10,574,170	\$11,245,520	6.3%
Grants Fund				
Contributions	\$57,590	\$0	\$0	N/A
Other Revenues	20,476	0	0	N/A
Subtotal	\$78,066	\$0	\$0	N/A
Total Resources by Type	\$9,944,204	\$10,574,170	\$11,245,520	6.3%

RECREATION AND PARKS

POSITION SUMMARY

POSITIONS	Amended <u>FY 15-16</u>	Amended <u>FY 16-17</u>	Adopted <u>FY 17-18</u>	<u>Change</u>
Full-Time	90	90	97	+7
Part-Time (FTE's)	69.9	69.9	69.9	0

WINSTON-SALEM FAIRGROUNDS

EXPENDITURES AND REVENUES SUMMARY

EXPENDITURES BY PROGRAM	Actual FY 15-16	Budget FY 16-17	Adopted FY 17-18	Percent Change
Dixie Classic Fair	\$1,737,742	\$1,816,350	\$1,827,940	0.6%
Non-Fair Events and Maintenance	1,096,344	917,110	1,014,890	10.7%
Administration	694,731	838,160	903,010	7.7%
Subtotal	\$3,528,818	\$3,571,620	\$3,745,840	4.9%
Debt and Lease Expense	\$138,360	\$401,330	\$398,210	-0.8%
Total Expenditures by Program	\$3,667,178	\$3,972,950	\$4,144,050	4.3%
RESOURCES BY TYPE				
Fair Admissions	\$1,047,084	\$1,425,000	\$1,425,000	0%
Other Fair Revenues	1,308,778	1,369,000	1,369,000	0%
Parking Services	339,993	343,000	345,000	0.6%
Scoreboard Revenue	12,279	0	0	N/A
Non-Fair Revenues	714,807	656,580	689,300	5.0%
Interest Income	11,025	0	0	N/A
Transfer from Occupancy Tax Fund	75,000	75,000	75,000	0%
Fund Balance Appropriation	158,213	104,370	240,750	N/A
Total Resources by Type	\$3,667,179	\$3,972,950	\$4,144,050	4.3%

POSITION SUMMARY

POSITIONS	Amended FY 15-16	Amended FY 16-17	Adopted FY 17-18	Change
Full-Time	8	9	9	0
Part-Time (FTE's)	22.8	22.8	22.8	0

BENTON CONVENTION CENTER

EXPENDITURES AND REVENUES SUMMARY

EXPENDITURES BY PROGRAM	Actual <u>FY 15-16</u>	Budget <u>FY 16-17</u>	Adopted <u>FY 17-18</u>	Percent <u>Change</u>
Benton Convention Center Operations	\$957,424	\$1,534,340	\$915,550	-40.3%
Total Expenditures by Program	\$957,424	\$1,534,340	\$915,550	-40.3%
RESOURCES BY TYPE				
Miscellaneous Revenue	\$5,715	\$0	\$0	N/A
Transfer from Occupancy Tax Fund	250,000	250,000	250,000	0%
Transfer from General Fund	961,640	1,284,340	665,550	-48.2%
Total Resources by Type	\$1,217,355	\$1,534,340	\$915,550	-40.3%
Addition to Fund Balance	\$259,931	\$0	\$0	N/A

BOWMAN GRAY STADIUM

EXPENDITURES AND REVENUES SUMMARY

EXPENDITURES BY PROGRAM	Actual	Budget	Adopted	Percent
	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>Change</u>
Bowman Gray Stadium Operations	\$412,151	\$422,560	\$428,510	1.4%
Total Expenditures by Program	\$412,151	\$422,560	\$428,510	1.4%
RESOURCES BY TYPE				
Parking Services	\$10,860	\$15,000	\$15,000	0%
Concessions	121,991	159,100	160,000	0.6%
Video Board Advertising	42,647	55,560	55,560	0%
Winston-Salem State University	54,375	56,980	56,980	0%
Rentals	80,516	133,150	133,150	0%
Other/Miscellaneous	-456	2,770	0	-100.0%
Fund Balance Appropriation	102,219	0	7,820	N/A
Total Resources by Type	\$412,151	\$422,560	\$428,510	1.4%

DOWNTOWN BALLPARK

EXPENDITURES AND REVENUES SUMMARY

EXPENDITURES BY PROGRAM	Actual	Budget	Adopted	Percent
	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>Change</u>
Downtown Ballpark	\$1,519,764	\$1,849,460	\$1,821,130	-1.5%
Total Expenditures by Program	\$1,519,764	\$1,849,460	\$1,821,130	-1.5%
RESOURCES BY TYPE				
Lease Payments	\$1,593,100	\$1,593,100	\$1,593,100	0%
Ticket Surcharge	175,000	175,000	175,000	0%
Fund Balance Appropriation	0	81,360	53,030	-34.8%
Total Resources by Type	\$1,768,100	\$1,849,460	\$1,821,130	-1.5%
 Addition to Fund Balance	 \$248,336	 \$0	 \$0	 N/A

RECREATION AND CULTURE NON-DEPARTMENTAL

EXPENDITURES AND REVENUES SUMMARY

Listed below are the appropriations related to recreation and culture that are not included in any of the departmental budgets in this section of the document.

EXPENDITURES	Actual	Budget	Adopted	Percent
General Fund	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>Change</u>
Transfers				
To Convention Center Fund	\$961,640	\$1,284,340	\$665,550	-48.2%
To Capital Projects Fund	65,000	890,000	0	-100.0%
To Bowman Gray Stadium Capital Fund	50,000	0	0	N/A
Subtotal	\$1,076,640	\$2,174,340	\$665,550	-69.4%
Occupancy Tax Fund				
Community Events	\$81,040	\$75,000	\$87,500	16.7%
Youth Activities	56,779	55,000	85,000	54.5%
Other Expenses	50,881	25,000	27,690	10.8%
Walk of Fame	1,311	10,000	10,000	0%
Contingency	0	17,690	0	-100.0%
Transfers				
To Winston-Salem Fairgrounds	75,000	75,000	75,000	0%
To Convention Center Fund	250,000	250,000	250,000	0%
Subtotal	\$515,011	\$507,690	\$535,190	5.4%
Total Expenditures	\$1,591,651	\$2,682,030	\$1,200,740	-55.2%
RESOURCES				
General Fund Resources	\$1,076,640	\$2,174,340	\$665,550	-69.4%
Occupancy Tax Revenues	515,011	507,690	535,190	5.4%
Total Resources	\$1,591,651	\$2,682,030	\$1,200,740	-55.2%

FINANCIAL MANAGEMENT SERVICES

EXPENDITURES AND REVENUES SUMMARY

EXPENDITURES BY PROGRAM	Actual FY 15-16	Budget FY 16-17	Adopted FY 17-18	Percent Change
Accounting Services	\$531,597	\$553,980	\$641,300	15.8%
Financial Systems	2,326,139	2,627,430	2,296,350	-12.6%
Revenue Collections	2,368,533	2,540,200	2,017,310	-20.6%
Treasury	603,189	641,380	666,800	4.0%
Risk Management	590,398	599,030	621,310	3.7%
Finance Administration	475,251	494,260	497,010	0.6%
Purchasing	527,478	567,630	597,910	5.3%
Total Expenditures by Program	\$7,422,585	\$8,023,910	\$7,337,990	-8.5%
RESOURCES BY TYPE				
Interfund Revenues (Utilities & Stormwater Collections)	\$2,735,190	\$2,716,100	\$1,880,950	-30.7%
Purchase Card Rebates	139,112	123,000	130,000	5.7%
Reimbursements from RAMCO	444,430	418,970	457,770	9.3%
Parking Violation Fees	253,522	250,000	225,000	-10.0%
Miscellaneous Revenues	128,314	133,250	114,250	-14.3%
Forsyth County (Purchasing Services)	116,293	108,890	114,480	5.1%
Sale of Property/Equipment	354,503	225,000	225,000	0%
Transfer from Water and Sewer Fund (Safety Program)	58,710	61,220	67,010	9.5%
Transfer from Workers' Comp. Fund (Safety Program)	139,160	93,770	98,950	5.5%
Other General Fund Revenues	3,053,351	3,893,710	4,024,580	3.4%
Total Resources by Type	\$7,422,585	\$8,023,910	\$7,337,990	-8.5%

POSITION SUMMARY

POSITIONS	Amended FY 15-16	Amended FY 16-17	Adopted FY 17-18	Change
Full-Time	60	47	47	0

BUDGET AND EVALUATION

EXPENDITURES AND REVENUES SUMMARY

	<u>Actual</u> <u>FY 15-16</u>	<u>Budget</u> <u>FY 16-17</u>	<u>Adopted</u> <u>FY 17-18</u>	<u>Percent</u> <u>Change</u>
EXPENDITURES BY PROGRAM				
Budget and Evaluation Office	\$540,616	\$544,670	\$559,290	2.7%
Total Expenditures by Program	\$540,616	\$544,670	\$559,290	2.7%
RESOURCES BY TYPE				
Other General Fund Revenues	\$540,616	\$544,670	\$559,290	2.7%
Total Resources by Type	\$540,616	\$544,670	\$559,290	2.7%

POSITION SUMMARY

	<u>Amended</u> <u>FY 15-16</u>	<u>Amended</u> <u>FY 16-17</u>	<u>Adopted</u> <u>FY 17-18</u>	<u>Change</u>
POSITIONS				
Full-Time	5	5	5	0

CLAIMS FOR DAMAGES

EXPENDITURES AND REVENUES SUMMARY

EXPENDITURES	Actual <u>FY 15-16</u>	Budget <u>FY 16-17</u>	Adopted <u>FY 17-18</u>	Percent <u>Change</u>
General Property Insurance	\$126,362	\$86,020	\$88,120	2.4%
Payments to RAMCO				
RAMCO Auto Liability (Non-Departmental)	354,120	361,210	368,430	2.0%
RAMCO General Liability (Non-Departmental)	200,550	204,570	208,660	2.0%
Miscellaneous General Claims	11,813	14,100	14,100	0%
Total Expenditures	\$692,845	\$665,900	\$679,310	2.0%

The payments listed above are for general fund only. A summary of payments budgeted in all funds is provided below:

PAYMENTS TO RAMCO BY FUND

FUNDS	Actual <u>FY 15-16</u>	Budget <u>FY 16-17</u>	Adopted <u>FY 17-18</u>	Percent <u>Change</u>
General Fund	\$559,930	\$571,160	\$582,570	2.0%
Fleet Services Fund	100,740	102,760	104,820	2.0%
Solid Waste Disposal Fund	8,300	8,480	8,480	0%
Water and Sewer Fund	115,570	117,890	120,240	2.0%
Parking Fund	6,130	6,260	6,390	2.1%
Transit Fund	216,200	220,540	224,950	2.0%
Winston-Salem Fairgrounds Fund	17,270	17,630	17,990	2.0%
Total Payments to RAMCO	\$1,024,140	\$1,044,720	\$1,065,440	2.0%

HUMAN RESOURCES

EXPENDITURES AND REVENUES SUMMARY

EXPENDITURES BY PROGRAM	Actual FY 15-16	Budget FY 16-17	Adopted FY 17-18	Percent Change
Human Resource Management	\$1,638,027	\$1,746,140	\$1,843,180	5.6%
Employee Training and Development	121,113	194,430	196,280	1.0%
Employee Health and Wellness Education	228,429	230,780	239,680	3.9%
Total Expenditures by Program	\$1,987,570	\$2,171,350	\$2,279,140	5.0%
RESOURCES BY TYPE				
Contributions	\$530	\$0	\$0	N/A
Transfer from Workman's Compensations Fund	18,700	0	0	N/A
Other General Fund Revenues	1,968,340	2,171,350	2,279,140	5.0%
Total Resources by Type	\$1,987,570	\$2,171,350	\$2,279,140	5.0%

POSITION SUMMARY

POSITIONS	Amended FY 15-16	Amended FY 16-17	Adopted FY 17-18	Change
Full-Time	15	15	15	0

EMPLOYEE BENEFITS

EXPENDITURES AND REVENUES SUMMARY

EXPENDITURES BY FUND	Actual FY 15-16	Budget FY 16-17	Adopted FY 17-18	Percent Change
Workers' Compensation Fund	\$9,239,204	\$9,746,880	\$8,892,430	-8.8%
Retiree Life and Health Fund	3,850,206	2,748,420	4,808,360	74.9%
Health Benefits Fund	19,535,134	21,473,330	22,514,610	4.8%
Dental and Flex Spending Fund	2,062,224	2,193,480	2,193,480	0%
Employment Taxes and Benefits Fund	21,506,343	24,225,540	26,307,060	8.6%
Total Expenditures by Fund	\$56,193,111	\$60,387,650	\$64,715,940	7.2%
RESOURCES BY TYPE				
City Contribution	\$45,888,464	\$49,167,550	\$51,452,380	4.6%
Employee Contribution	7,912,014	8,621,200	9,063,200	5.1%
Other Agency Contributions	396,801	397,110	244,030	-38.5%
Reimbursements	416,783	556,350	893,920	60.7%
Interest Income	571,795	1,000,000	1,000,000	0%
Fund Balance Appropriation	1,007,254	645,440	2,062,410	219.5%
Total Resources by Type	\$56,193,111	\$60,387,650	\$64,715,940	7.2%

POSITION SUMMARY

POSITIONS	Amended FY 15-16	Amended FY 16-17	Adopted FY 17-18	Change
Full-Time	9	9	9	0

OFFICE OF THE CITY ENGINEER

EXPENDITURES AND REVENUES SUMMARY

	Actual <u>FY 15-16</u>	Budget <u>FY 16-17</u>	Adopted <u>FY 17-18</u>	Percent <u>Change</u>
EXPENDITURES BY PROGRAM				
Municipal Engineering	\$3,014,175	\$3,339,280	\$3,527,850	5.6%
Real Estate	373,426	476,940	408,790	-14.3%
Subtotal	\$3,387,601	\$3,816,220	\$3,936,640	3.2%
Interdepartmental Charges	-\$20,907	-\$10,000	-\$10,000	0%
Total Expenditures by Program	\$3,366,694	\$3,806,220	\$3,926,640	3.2%
RESOURCES BY TYPE				
Interfund Revenues	\$1,647,018	\$1,620,000	\$1,650,000	1.9%
Service Charges	7,650	12,700	10,000	-21.3%
Rental Revenue	2,400	2,400	1,200	-50.0%
Sale of Property	7,500	10,000	10,000	0%
Other General Fund Revenues	1,702,126	2,161,120	2,255,440	4.4%
Total Resources by Type	\$3,366,694	\$3,806,220	\$3,926,640	3.2%

POSITION SUMMARY

	Amended <u>FY 15-16</u>	Amended <u>FY 16-17</u>	Adopted <u>FY 17-18</u>	Change
POSITIONS				
Full-Time	41	41	41	0

MAIL AND PRINTING SERVICES

EXPENDITURES AND REVENUES SUMMARY
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EXPENDITURES BY TYPE	Actual	Budget	Adopted	Percent
	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>Change</u>
Management Contract	\$534,082	\$627,440	\$627,440	0%
Other Supplies and Services	43,606	41,250	41,650	1.0%
Total Expenditures by Type	\$577,688	\$668,690	\$669,090	0.1%
 RESOURCES BY TYPE				
Other General Fund Revenues	\$577,688	\$668,690	\$669,090	0.1%
Total Resources by Type	\$577,688	\$668,690	\$669,090	0.1%

PROPERTY AND FACILITIES MANAGEMENT

EXPENDITURES AND REVENUES SUMMARY

EXPENDITURES BY PROGRAM	Actual FY 15-16	Budget FY 16-17	Adopted FY 17-18	Percent Change
Fleet Services	\$7,796,604	\$9,440,500	\$9,636,490	2.1%
Facilities Management	7,724,891	8,518,700	8,853,420	3.9%
Central Warehouse	344,601	372,870	332,730	-10.8%
Sustainability	222,759	236,760	211,070	-10.9%
Vegetation Management	4,529,624	5,429,280	5,675,450	4.5%
Cemeteries	640,997	611,660	569,400	-6.9%
Subtotal	\$21,259,476	\$24,609,770	\$25,278,560	2.7%
Interdepartmental Charges	-\$5,505,191	-\$6,256,040	-\$6,660,900	6.5%
Total Expenditures by Program	\$15,754,285	\$18,353,730	\$18,617,660	1.4%
RESOURCES BY TYPE				
Charges for Services/Sales				
Fleet Services	\$8,024,877	\$9,440,500	\$9,636,490	2.1%
Facilities Management	1,073,878	1,270,690	1,288,750	1.4%
Central Warehouse	284,485	357,870	326,030	-8.9%
Vegetation Management	33,544	40,000	40,000	0%
Cemeteries	477,316	197,050	134,300	-31.8%
Reimbursements and Other Revenues	24,676	15,000	6,700	-55.3%
Sale of Equipment	58,693	0	0	N/A
Rental Revenue	209,859	207,710	251,220	20.9%
North Carolina Department of Transportation	80,000	80,000	80,000	0%
Clean Fuel Grant	34,980	0	0	N/A
Contribution from Perpetual Care Fund	158,921	168,450	167,900	-0.3%
Other General Fund Revenues	5,565,495	6,576,460	6,686,270	1.7%
Total Resources by Type	\$16,026,724	\$18,353,730	\$18,617,660	1.4%

POSITION SUMMARY

POSITIONS	Amended FY 15-16	Amended FY 16-17	Adopted FY 17-18	Change
Full-Time	156	166	166	0
Part-Time (FTE's)	43.1	47.6	47.6	0

INFORMATION SYSTEMS

EXPENDITURES AND REVENUES SUMMARY

EXPENDITURES BY PROGRAM	Actual FY 15-16	Budget FY 16-17	Adopted FY 17-18	Percent Change
Information Systems Administration	\$387,192	\$396,560	\$292,160	-26.3%
Telecommunications	354,690	495,060	378,030	-23.6%
Radio System Management	201,965	197,090	200,680	1.8%
Computer Operations and Technical Services	3,995,176	4,962,200	4,754,880	-4.2%
Application Services	2,211,911	2,631,790	3,389,310	28.8%
Office Systems	1,887,740	2,080,560	2,674,420	28.8%
Total Expenditures by Program	\$9,038,675	\$10,763,260	\$11,694,480	8.7%
RESOURCES BY TYPE				
Service Charges to Other Funds	\$8,051,131	\$9,674,550	\$10,823,610	11.9%
Interfund Revenue	11,710	35,450	12,040	-66.0%
Miscellaneous Revenue	-5,397	0	0	N/A
Other General Fund Revenues	937,534	1,053,260	858,830	-20.1%
Fund Balance Appropriation	43,697	0	0	N/A
Total Resources by Type	\$9,038,675	\$10,763,260	\$11,694,480	8.4%

POSITION SUMMARY

POSITIONS	Amended FY 15-16	Amended FY 16-17	Adopted FY 17-18	Change
Full-Time	47	50	50	0

INTERDEPARTMENTAL SERVICES NON-DEPARTMENTAL

EXPENDITURES AND REVENUES SUMMARY

Listed below are the appropriations related to interdepartmental services that are not included in any of the departmental budgets in this section of the document.

EXPENDITURES	Actual	Budget	Adopted	Percent
General Fund	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>Change</u>
Transfer to Grant Fund	\$34,980	\$0	\$0	N/A
Transfer to Information Systems Capital Fund	386,560	550,000	0	-100.0%
Total Expenditures	\$421,540	\$550,000	\$0	-100.0%
 RESOURCES				
Other General Fund Revenues	\$421,540	\$550,000	\$0	-100.0%
Total Resources	\$421,540	\$550,000	\$0	-100.0%

POLICY LEADERSHIP

EXPENDITURES AND REVENUES SUMMARY

	Actual	Budget	Adopted	Percent
EXPENDITURES BY PROGRAM	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>Change</u>
Mayor	\$304,116	\$317,350	\$345,340	8.8%
City Council	380,243	395,930	428,080	8.1%
City Attorney	1,213,685	1,319,560	1,375,540	4.2%
Total Expenditures by Program	\$1,898,045	\$2,032,840	\$2,148,960	5.7%
 RESOURCES BY TYPE				
Miscellaneous Revenues	\$1,736	\$0	\$0	N/A
Other General Fund Revenues	1,896,309	2,032,840	2,148,960	5.7%
Total Resources by Type	\$1,898,045	\$2,032,840	\$2,148,960	5.7%

POSITION SUMMARY

	Amended	Amended	Adopted	Change
POSITIONS	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>Change</u>
Mayor: Full-Time	3	3	3	0
City Attorney: Full-Time	10	10	10	0
City Attorney: Part-Time	0	0.5	0.5	0

OFFICE OF THE CITY MANAGER

EXPENDITURES AND REVENUES SUMMARY

	<u>Actual</u> <u>FY 15-16</u>	<u>Budget</u> <u>FY 16-17</u>	<u>Adopted</u> <u>FY 17-18</u>	<u>Percent</u> <u>Change</u>
EXPENDITURES BY PROGRAM				
City Manager's Office	\$1,402,730	\$1,461,470	\$1,469,160	0.5%
Total Expenditures by Program	\$1,402,730	\$1,461,470	\$1,469,160	0.5%
RESOURCES BY TYPE				
Other General Fund Revenues	\$1,402,730	\$1,461,470	\$1,469,160	0.5%
Total Resources by Type	\$1,402,730	\$1,461,470	\$1,469,160	0.5%

POSITION SUMMARY

	<u>Amended</u> <u>FY 15-16</u>	<u>Amended</u> <u>FY 16-17</u>	<u>Adopted</u> <u>FY 17-18</u>	<u>Change</u>
POSITIONS				
Full-Time	7	7	7	0

OFFICE OF COMMUNITY ASSISTANCE

EXPENDITURES AND REVENUES SUMMARY

	Actual	Budget	Adopted	Percent
EXPENDITURES BY PROGRAM	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>Change</u>
Office of Community Assistance	\$580,169	\$612,220	\$731,410	19.5%
Total Expenditures by Type	\$580,169	\$612,220	\$731,410	19.5%
RESOURCES BY TYPE				
Other General Fund Revenues	\$580,169	\$612,220	\$731,410	19.5%
Total Resources by Type	\$580,169	\$612,220	\$731,410	19.5%

POSITION SUMMARY

	Amended	Amended	Adopted	Change
POSITIONS	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>Change</u>
Full-Time	6	7	7	0

OFFICE OF PERFORMANCE & ACCOUNTABILITY

EXPENDITURES AND REVENUES SUMMARY

	Actual	Budget	Adopted	Percent
EXPENDITURES BY PROGRAM	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>Change</u>
Office of Performance & Accountability	\$233,069	\$239,060	\$564,280	136.0%
Total Expenditures by Type	\$233,069	\$239,060	\$564,280	136.0%
RESOURCES BY TYPE				
Other General Fund Revenues	\$233,069	\$239,060	\$564,280	136.0%
Total Resources by Type	\$233,069	\$239,060	\$564,280	136.0%

POSITION SUMMARY

	Amended	Amended	Adopted	Change
POSITIONS	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>Change</u>
Full-Time	3	6	6	0

CITY LINK

EXPENDITURES AND REVENUES SUMMARY

	Actual	Budget	Adopted	Percent
EXPENDITURES BY PROGRAM	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>Change</u>
Citizens Contact Center	\$1,868,989	\$2,019,370	\$2,099,230	4.0%
Total Expenditures by Program	\$1,868,989	\$2,019,370	\$2,099,230	4.0%
RESOURCES BY TYPE				
General Fund Revenues	\$1,868,989	\$2,019,370	\$2,099,230	4.0%
Total Resources by Type	\$1,868,989	\$2,019,370	\$2,099,230	4.0%

POSITION SUMMARY

	Amended	Amended	Adopted	Change
POSITIONS	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>Change</u>
Full-Time	27	27	27	0

CITY SECRETARY

EXPENDITURES AND REVENUES SUMMARY

EXPENDITURES BY PROGRAM	Actual <u>FY 15-16</u>	Budget <u>FY 16-17</u>	Adopted <u>FY 17-18</u>	Percent <u>Change</u>
City Secretary's Office	\$416,996	\$397,150	\$355,190	-10.6%
Total Expenditures by Program	\$416,996	\$397,150	\$355,190	-10.6%
RESOURCES BY TYPE				
Other General Fund Revenues	\$416,996	\$397,150	\$355,190	-10.6%
Total Resources by Type	\$416,996	\$397,150	\$355,190	-10.6%

POSITION SUMMARY

POSITIONS	Amended <u>FY 15-16</u>	Amended <u>FY 16-17</u>	Adopted <u>FY 17-18</u>	<u>Change</u>
Full-Time	4	4	4	0

MARKETING AND COMMUNICATIONS

EXPENDITURES AND REVENUES SUMMARY

EXPENDITURES BY PROGRAM	Actual	Budget	Adopted	Percent
	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>Change</u>
Marketing and Communications	\$755,672	\$763,310	\$1,159,490	51.9%
WSTV 13	270,835	263,470	262,080	-0.5%
Total Expenditures by Program	\$1,026,507	\$1,026,780	\$1,421,570	38.4%
RESOURCES BY TYPE				
Miscellaneous Revenue	\$31,969	\$25,730	\$0	-100.0%
Contributions	4,500	2,000	0	-100.0%
Other General Fund Revenues	990,037	999,050	1,421,570	42.3%
Total Resources by Type	\$1,026,507	\$1,026,780	\$1,421,570	38.4%

POSITION SUMMARY

POSITIONS	Amended	Amended	Adopted	Change
	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	
Full-Time	8	9	9	0
Part-Time (FTE's)	1	0	0	0

HUMAN RELATIONS

EXPENDITURES AND REVENUES SUMMARY

EXPENDITURES BY PROGRAM	Actual	Budget	Adopted	Percent
General Fund	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>Change</u>
Human Relations	\$410,314	\$446,420	\$449,440	0.7%
Contributions to Community Agencies:				
Mediation Services of Forsyth County	5,325	7,500	7,500	0%
Subtotal	\$415,639	\$453,920	\$456,940	0.7%
 Grants Fund				
Fair Housing Assistance Program Grants	\$62,166	\$33,610	\$33,610	0%
Fair Housing Information Fair (Fair Housing Summit and American Dream Weekend)	11,566	16,000	16,000	0%
Fiesta	0	3,000	3,000	0%
Subtotal	\$73,732	\$52,610	\$52,610	0%
 Total Expenditures by Program	 \$489,371	 \$506,530	 \$509,550	 0.6%
 RESOURCES BY TYPE				
General Fund				
Human Relations Banquet Ticket Sales/Sponsorships	\$34,176	\$15,000	\$15,000	0%
Other General Fund Revenues	381,463	438,920	441,940	0.7%
Subtotal	\$415,639	\$453,920	\$456,940	0.7%
 Grants Fund				
U.S. Department of Housing and Urban Development	\$66,029	\$50,000	\$50,000	0%
Fair Housing Event Sponsorships	6,425	2,610	2,610	0%
Subtotal	\$72,454	\$52,610	\$52,610	0%
 Total Resources by Type	 \$488,093	 \$506,530	 \$509,550	 0.6%

POSITION SUMMARY

POSITIONS	Amended	Amended	Adopted	Change
	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	
Full-Time	5	5	5	0

GENERAL GOVERNMENT NON-DEPARTMENTAL

EXPENDITURES AND REVENUES SUMMARY

Listed below are the proposed appropriations related to general government that are not included in any of the departmental budgets in this section of the document.

EXPENDITURES	Actual	Budget	Adopted	Percent
General Fund	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>Change</u>
Contingency	\$0	\$29,200	\$79,200	171.2%
Property Tax Collections	596,236	626,190	626,190	0%
Salary Savings Adjustment	0	-2,388,400	-3,247,340	36.0%
Transfers				
Debt Service on Dell Project	400,000	400,000	400,000	0%
Lease Payment for Convention Center Capital	200,000	200,000	200,000	0%
City's Share of Debt Service on Wake Forest Innovation Quarter Infrastructure	180,260	184,660	184,800	0.1%
Capital Projects Fund	7,000	10,000	0	-100.0%
Subtotal	\$1,383,496	-\$938,350	-\$1,757,150	87.3%
Total Expenditures	\$1,383,496	-\$938,350	-\$1,757,150	87.3%
RESOURCES				
Other General Fund Revenues	\$1,383,496	-\$938,350	-\$1,757,150	87.3%
Total Resources	\$1,383,496	-\$938,350	-\$1,757,150	87.3%

**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.

**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 for Marketing and Communications, advertising, books, magazines, and periodicals 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

General Government	
Marketing and Communications	\$1,421,570
Total General Fund Expenditures	\$1,421,570

Internal Service Funds

Fleet Services	\$100
Information Systems	2,600
Employment Benefits Funds	1,030
Total Internal Service Funds Expenditures	\$3,730

Post-Employment Benefits Fund Expenditures	\$370
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Enterprise Funds

Water and Sewer Utilities	\$30,100
Solid Waste Disposal	8,470
Stormwater Management	8,200
Winston-Salem Fairgrounds	272,690
Winston-Salem Transit Authority	81,200
Total Enterprise Funds Expenditures	\$400,660

Total Expenditures **\$1,826,330**

SECTION 2. Revenues by Fund.

General Fund

Taxes

Local Option Sales Tax \$1,421,570

Subtotal Taxes **\$1,421,570**

Total General Fund Revenues **\$1,421,570**

Internal Service Funds

Charges for Service \$3,730

Total Internal Service Funds Revenues **\$3,730**

Post-Employment Benefits Fund

City Contribution \$370

Total Post-Employment Benefits Fund Revenues **\$370**

Enterprise Funds

Water and Sewer Funds

Charges for Service \$30,100

Subtotal Water and Sewer Funds Revenues **\$30,100**

Solid Waste Disposal Fund

State Tire Disposal Tax \$8,470

Subtotal Solid Waste Disposal Fund Revenues **\$8,470**

Stormwater Management Fund

Stormwater Management System User Fees \$8,200

Subtotal Stormwater Management Fund Revenues **\$8,200**

Winston-Salem Fairgrounds Fund	
Dixie Classic Fair Revenue	\$219,690
Non-Fair Revenue	53,000
Subtotal Winston-Salem Fairgrounds Fund Revenues	\$272,690
Winston-Salem Transit Authority	
Fares and Fees	\$81,200
Subtotal Winston-Salem Transit Authority Revenues	\$81,200
Total Enterprise Funds Revenues	\$400,660
Total Revenues	\$1,826,330

SECTION 3. 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 4. 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 5. Within five days after adoption, copies of the ordinance shall be filed with the Finance Officer, Budget Officer, and City Secretary.

SECTION 6. This ordinance shall take effect on July 1, 2017.

**PROJECT BUDGET 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 project authorizations for expenditures and revenues for fiscal year 2017-2018 and thereafter be approved for the Special Revenue, Capital Projects, and Enterprise Capital Projects funds.

SECTION 1. Authorized project expenditures represent appropriations necessary for the completion of the project, and the appropriations need not be readopted in any subsequent fiscal year.

Special Revenue Funds

Economic Development Project Fund	\$2,717,330
Grants Fund	2,686,700
State Emergency Telephone System Fund	563,150
Total Special Revenue Funds Expenditures	\$5,967,180

Capital Projects Fund Group

Capital Projects Fund

General Government	\$1,100,000
Public Safety	490,000
Transportation	6,732,850
Recreation and Culture	1,750,000
Subtotal Capital Projects Fund Expenditures	\$10,072,850

Leasing Equipment Acquisition Fund	\$4,747,890
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Total Capital Projects Fund Group Expenditures	\$14,820,740
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Enterprise Capital Projects Funds

Environmental Health	\$82,243,810
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Transportation	1,093,850
Total Enterprise Capital Projects Funds Expenditures	\$83,337,660
Total Expenditures	\$104,125,580

SECTION 2. It is estimated that the following revenues will be available to meet the foregoing project appropriations, according to the following schedules.

Special Revenue Funds

Economic Development Project Fund

Transfer From General Fund	\$2,717,330
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Subtotal Economic Development Project Fund Revenues	\$2,717,330
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Grants Fund

Federal Grants	\$143,900
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North Carolina Department of Transportation	1,438,340
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Other State Grants	132,160
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Forsyth County	209,950
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Contributions from Other Local Governments	87,500
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Miscellaneous	2,610
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Transfers

From General Fund	608,440
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From Occupancy Tax Fund	50,000
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From Winston-Salem Transit Authority Fund	13,800
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Subtotal Grants Fund Revenues	\$2,686,700
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State Emergency Telephone System Fund

Reimbursements	\$543,260
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Fund Balance Appropriation	19,890
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Subtotal State Emergency Telephone System Fund Revenues	\$563,150
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Total Special Revenue Funds Revenues	\$5,967,180
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Capital Projects Fund Group

Capital Projects Fund

Other State Revenues	\$2,400,000
Motor Vehicle Privilege Tax	585,400
Two-Thirds General Obligation Bonds	5,290,000
Transfer From Powell Bill (Gasoline Tax) Fund	1,797,450

Subtotal Capital Projects Fund Revenues **\$10,072,850**

Leasing Equipment Acquisition Fund

North Carolina Municipal Leasing Corporation	\$4,747,890
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Subtotal Leasing Equipment Acquisition Fund Revenues **\$4,747,890**

Total Capital Projects Fund Group Revenues **\$14,820,740**

Enterprise Capital Projects Funds

<i>Ad Valorem</i> Taxes	\$175,370
Revenue Bonds	49,731,650
Federal Transit Administration	818,480
State Revolving Loan	10,600,000
Water & Sewer Utilities Fund Balance	18,497,000
Solid Waste Disposal Fund Balance	400,000
Stormwater Management Fund Balance	3,015,160
Parking Fund Balance	100,000

Total Enterprise Capital Projects Funds Revenues **\$83,337,660**

Total Revenues **\$104,125,580**

SECTION 3. That the City Manager, or his designee, is hereby authorized to transfer appropriations and revenues between projects within functional categories as contained herein, in an amount not to exceed \$100,000 without a report being requested.

SECTION 4. Within five days after adoption, copies of the ordinance shall be filed with the Finance Officer, Budget Officer, and City Secretary.

SECTION 5. This ordinance shall take effect July 1, 2017.

**PROJECT BUDGET 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 project authorizations for expenditures and revenues for fiscal year 2017-2018 and thereafter be approved for the Community Development Block Grant Fund, HOME Investment Partnership Trust Fund, Supportive Housing Grants Fund, and Housing Finance Assistance Fund.

SECTION 1. Authorized project expenditures represent appropriations necessary for the completion of the project, and the appropriations need not be readopted in any subsequent fiscal year.

Special Revenue Funds

Community Development Block Grant Fund	\$2,546,690
HOME Investment Partnership Trust Fund	1,083,580
Supportive Housing Grants Fund	2,737,670
Housing Finance Assistance Fund	820,070
Total Special Revenue Funds Expenditures	\$7,188,010

SECTION 2. It is estimated that the following revenues will be available to meet the foregoing project appropriations, according to the following schedules.

Special Revenue Funds

Community Development Block Grant Fund	
Federal Grants	\$1,996,690
Loan Repayments	550,000
Subtotal Community Development Block Grant Fund Revenues	\$2,546,690
HOME Investment Partnership Trust Fund	
Federal Grants	\$948,580
Loan Repayments	135,000
Subtotal HOME Investment Partnership Trust Fund Revenues	\$1,083,580

Supportive Housing Grants Fund	
Federal Grants	\$2,737,670
Subtotal Supportive Housing Grants Fund Revenues	\$2,737,670
Housing Finance Assistance Fund	
Loan Repayments	\$642,630
Transfer From General Fund	116,990
Fund Balance Appropriation	60,450
Subtotal Housing Finance Assistance Fund Revenues	\$820,070
Total Special Revenue Funds Revenues	\$7,188,010

SECTION 3. That the City Manager, or his designee, is hereby authorized to transfer appropriations and revenues between projects within functional categories as contained herein, in an amount not to exceed \$100,000 without a report being requested.

SECTION 4. Within five days after adoption, copies of the ordinance shall be filed with the Finance Officer, Budget Officer, and City Secretary.

SECTION 5. This ordinance shall take effect July 1, 2017.

**PROJECT BUDGET 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 project authorizations for expenditures for advertising, books, magazines, and periodicals and revenues for fiscal year 2017-2018 and thereafter be approved for the Special Revenue funds.

SECTION 1. Authorized project expenditures represent appropriations necessary for the completion of the project, and the appropriations need not be readopted in any subsequent fiscal year.

Special Revenue Funds

Grants Fund	\$29,640
Total Special Revenue Funds Expenditures	\$29,640
Total Expenditures	\$29,640

SECTION 2. It is estimated that the following revenues will be available to meet the foregoing project appropriations, according to the following schedules.

Special Revenue Funds

Grants Fund	
Federal Grants	\$16,500
North Carolina Department of Transportation	13,140
Subtotal Grants Fund Revenues	\$29,640
Total Special Revenue Funds Revenues	\$29,640
Total Revenues	\$29,640

SECTION 3. That the City Manager, or his designee, is hereby authorized to transfer appropriations and revenues between projects within functional categories as contained herein, in an

amount not to exceed \$100,000 without a report being requested.

SECTION 4. Within five days after adoption, copies of the ordinance shall be filed with the Finance Officer, Budget Officer, and City Secretary.

SECTION 5. This ordinance shall take effect July 1, 2017.

GLOSSARY OF BUDGET TERMS

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

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

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.)

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.

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.

BUDGET: a financial plan containing projected expenditures and resources covering a fiscal year

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 BUDGET: the capital budget is for real property acquisitions, new construction, rehabilitation of existing facilities, and repairs and renovations

BALANCED BUDGET: a budget in which receipts equal outlays

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

GLOSSARY OF BUDGET TERMS

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 in 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

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

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.

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

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.

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

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

GLOSSARY OF BUDGET TERMS

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

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.

GLOSSARY OF BUDGET TERMS

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