

Resolution #22-0383  
2022 Resolution Book, Page 161

**ANNUAL APPROPRIATION AND TAX LEVY ORDINANCE FOR THE  
CITY OF WINSTON-SALEM, NORTH CAROLINA  
FOR THE FISCAL YEAR 2022-2023**

**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, 2022 and ending June 30, 2023.

**SECTION 1. Expenditures by Fund.**

**General Fund**

Community and Economic Development	
Downtown Winston-Salem Partnership	\$32,570
<b>Total General Fund Expenditures</b>	<b>\$32,570</b>

**Special Revenue Funds**

Downtown Winston-Salem Business Improvement District Fund	\$659,180
<b>Total Special Revenue Funds Expenditures</b>	<b>\$659,180</b>
<b>Total Expenditures</b>	<b>\$691,750</b>

**SECTION 2. Revenues by Fund.**

**General Fund**

<b>Taxes</b>	
Local Option Sales Tax	\$32,570
<b>Subtotal Taxes</b>	<b>\$32,570</b>
<b>Total General Fund Revenues</b>	<b>\$32,570</b>

**Special Revenue Funds**

**Downtown Winston-Salem Business Improvement District Fund**

<i>Ad Valorem</i> Taxes	\$659,180
<b>Subtotal Downtown W-S Business Improvement District Fund Revenues</b>	<b>\$659,180</b>
<b>Total Special Revenue Funds Revenues</b>	<b>\$659,180</b>
<b>Total Revenues</b>	<b>\$691,750</b>

**SECTION 3.** That the reserve for encumbrances at June 30, 2022, 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 2022-2023 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 revenue to provide for enhanced services and programs in the Downtown Winston-Salem Business Improvement District for the fiscal year 2022-2023, 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 6.** That the taxes hereby levied shall be due and collectible on September 1, 2022.

**SECTION 7.** 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 8.** 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 9.** Within five days after adoption, copies of the ordinance shall be filed with the Finance Officer, Budget Officer, and City Clerk.

**SECTION 10.** This ordinance shall take effect on July 1, 2022.