

Ordinance #21-0358  
 2021 Ordinance Book, Page 73

**ANNUAL APPROPRIATION AND TAX LEVY ORDINANCE FOR THE  
 CITY OF WINSTON-SALEM, NORTH CAROLINA  
 FOR THE FISCAL YEAR 2021-2022**

**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, 2021 and ending June 30, 2022.

**SECTION 1. Expenditures by Fund.**

**General Fund**

Community and Economic Development	\$19,539,770
Public Safety	116,716,630
Transportation	15,697,080
Recreation and Culture	14,254,680
Environmental Health	19,398,300
Interdepartmental Services	16,617,950
General Government	22,409,200
Other	-3,067,150
<b>Total General Fund Expenditures</b>	<b>\$221,566,460</b>

**Internal Service Funds**

Warehouse	\$472,180
Fleet Services	10,299,350
Information Systems	13,609,650
Employment Benefits Funds	66,599,610
<b>Total Internal Service Funds Expenditures</b>	<b>\$90,980,790</b>

**Debt Service Fund Expenditures** **\$36,337,390**

**Post-Employment Benefits Fund Expenditures** **\$9,980,910**

**Enterprise Funds**

Water and Sewer Utilities	\$98,856,600
Solid Waste Disposal	11,836,650
Stormwater Management	11,100,090
Winston-Salem Fairgrounds	3,860,130
Winston-Salem Transit Authority	21,135,750
Parking Lots and Decks	1,474,890
Convention Center	1,418,580
Bowman Gray Stadium	360,370
Downtown Ballpark	1,390,400
<b>Total Enterprise Funds Expenditures</b>	<b>\$151,433,460</b>

**Special Revenue Funds**

Powell Bill (Gasoline Tax) Fund	\$6,283,550
Occupancy Tax Fund	880,110
Downtown Winston-Salem Business Improvement District Fund	620,720
<b>Total Special Revenue Funds Expenditures</b>	<b>\$7,784,380</b>

**Leasing Fund Expenditures** **\$7,019,620**

**Total Expenditures** **\$525,103,010**

**SECTION 2. Revenues by Fund.**

**General Fund**

**Taxes**

<i>Ad Valorem</i> Taxes	
Current Year	\$121,448,370
Prior Year and Penalties	850,000
Local Option Sales Tax	42,626,150
<b>Subtotal Taxes</b>	<b>\$164,924,520</b>

**Licenses and Permits**

Construction Permits	\$3,989,850
Privilege Licenses	8,000
Gross Receipts Tax	360,000
Motor Vehicle Privilege Taxes	1,806,690
Other Licenses and Permits	231,240

<b>Subtotal Licenses and Permits</b>	<b>\$6,395,780</b>
<b>Intergovernmental Revenues</b>	
Utilities Franchise Tax	\$17,322,910
Beer and Wine Tax	1,047,080
ABC Store Allocation	1,813,880
Housing Authority Payment in Lieu of Taxes	103,000
Other	177,200
<b>Subtotal Intergovernmental Revenues</b>	<b>\$20,464,070</b>
<b>Charges for Service</b>	
Governmental Sales and Service	\$2,759,190
Parking Meters	110,000
Charges to State	699,760
Charges to Forsyth County	2,933,110
Interfund Charges	11,100,410
Charges to Other Municipalities	28,000
<b>Subtotal Charges for Service</b>	<b>\$17,630,470</b>
<b>Other Revenues</b>	
Rentals	\$456,700
Sales	310,000
Fines and Forfeitures	886,200
Contributions	235,320
Miscellaneous	488,710
<b>Subtotal Other Revenues</b>	<b>\$2,376,930</b>
<b>Transfers</b>	
From Home Investment Partnership Fund	\$80,000
From Community Development Block Grant Fund	903,840
From Housing Assistance Finance Fund	65,000
From Powell Bill (Gasoline Tax) Fund	5,146,100
From Leasing Fund	93,900
From Stormwater Fund	1,924,170
From Water and Sewer Utility Fund	87,380
From Workers Compensation Fund	124,300
<b>Subtotal Transfers</b>	<b>\$8,424,690</b>

Fund Balance Appropriation	\$1,350,000
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<b>Total General Fund Revenues</b>	<b>\$221,566,460</b>
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**Internal Service Funds**

Charges for Service	\$88,376,170
Miscellaneous Revenues	915,350
Fund Balance Appropriation (Employment Benefits Funds)	1,689,270

<b>Total Internal Service Funds Revenues</b>	<b>\$90,980,790</b>
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**Debt Service Fund**

Ad Valorem Taxes	\$24,793,230
Local Option Sales Tax	8,089,860
ABC Store Allocation	906,940
Forsyth County	226,000
Charges for Service	1,959,470
Investment Income	600,000
Transfers	
From General Fund	1,888,110
Addition to Fund Balance	-2,126,220

<b>Total Debt Service Fund Revenues</b>	<b>\$36,337,390</b>
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**Post-Employment Benefits Fund**

City Contribution	\$1,536,100
Employee and Other Agency Contributions	2,204,000
Investment Income	1,000,000
Fund Balance Appropriation	5,240,810

<b>Total Post-Employment Benefits Fund Revenues</b>	<b>\$9,980,910</b>
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**Enterprise Funds**

**Water and Sewer Funds**

Charges for Service	\$123,573,900
Transfers	
From Stormwater Management Fund	120,720
Addition to Fund Balance	-24,838,020

<b>Subtotal Water and Sewer Funds Revenues</b>	<b>\$98,856,600</b>
<b>Solid Waste Disposal Fund</b>	
Charges for Service	\$11,339,550
State Tire Disposal Tax	498,390
State Solid Waste Disposal Tax	232,500
State E-Recycling Funds	15,000
Sale of Recyclables/Other Resource Recovery	278,100
Forsyth County	277,640
Transfers	
From Water and Sewer Funds	371,970
From Stormwater Management Fund	185,980
Addition to Fund Balance	-1,362,480
<b>Subtotal Solid Waste Disposal Fund Revenues</b>	<b>\$11,836,650</b>
<b>Stormwater Management Fund</b>	
Stormwater Management System User Fees	\$10,232,610
Construction Permits	161,430
Forsyth County	115,720
Erosion Control Fines	12,000
Other Revenues	3,000
Fund Balance Appropriation	575,330
<b>Subtotal Stormwater Management Fund Revenues</b>	<b>\$11,100,090</b>
<b>Winston-Salem Fairgrounds Fund</b>	
Carolina Classic Fair Revenue	\$2,118,510
Non-Fair Revenue	621,250
Transfer From Occupancy Tax Fund	75,000
Transfer From General Fund	1,045,370
<b>Subtotal Winston-Salem Fairgrounds Fund Revenues</b>	<b>\$3,860,130</b>
<b>Winston-Salem Transit Authority</b>	
<i>Ad Valorem</i> Taxes	\$11,199,590
Fares and Fees	1,710,300
Federal Transit Administration	3,500,000
Motor Vehicle Privilege Tax	292,700
Other Intergovernmental Revenues	286,000
Forsyth County	614,130

Reimbursements	129,640
Fund Balance Appropriation	3,403,390

**Subtotal Winston-Salem Transit Authority Revenues** **\$21,135,750**

**Parking Fund**

Parking & Rental Revenues	\$690,000
Forsyth County	40,340
Transfer From General Fund	744,550

**Subtotal Parking Fund Revenues** **\$1,474,890**

**Convention Center Fund**

Transfers	
From General Fund	\$1,118,580
From Occupancy Tax Fund	300,000

**Subtotal Convention Center Fund Revenues** **\$1,418,580**

**Bowman Gray Stadium Fund**

Concessions	\$90,000
Winston-Salem State University	61,000
Reimbursables/Miscellaneous Sales	11,550
Facility Rentals	121,000
Transfer from Winston-Salem Fairgrounds Fund	76,820

**Subtotal Bowman Gray Stadium Fund Revenues** **\$360,370**

**Downtown Ballpark Fund**

Lease Payments	\$858,030
Transfer From Debt Service Fund	532,370

**Subtotal Downtown Ballpark Fund Revenues** **\$1,390,400**

**Total Enterprise Funds Revenues** **\$151,433,460**

**Special Revenue Funds**

**Powell Bill (Gasoline Tax) Fund**

Gasoline Tax	\$5,800,790
Fund Balance Appropriation	482,760

<b>Subtotal Gasoline Tax Fund Revenues</b>	<b>\$6,283,550</b>
<b>Occupancy Tax Fund</b>	
Occupancy Tax	\$700,000
Fund Balance Appropriation	180,110
<b>Subtotal Occupancy Tax Fund Revenues</b>	<b>\$880,110</b>
<b>Downtown Winston-Salem Business Improvement District Fund</b>	
<i>Ad Valorem</i> Taxes	\$590,230
Fund Balance Appropriation	30,490
<b>Subtotal Downtown W-S Business Improvement District Fund Revenues</b>	<b>\$620,720</b>
<b>Total Special Revenue Funds Revenues</b>	<b>\$7,784,380</b>
<b>Leasing Fund</b>	
Lease Payments – City	\$8,263,770
Lease Payments – Outside Agencies	233,030
Addition to Fund Balance	-1,477,180
<b>Total Leasing Fund Revenues</b>	<b>\$7,019,620</b>
<b>Total Revenues</b>	<b>\$525,103,010</b>

**SECTION 3.** That the reserve for encumbrances at June 30, 2021, 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 2021-2022 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 2021-2022, the following *ad valorem*

taxes, at a rate of sixty-one and twenty-four hundredths cents (\$.6124) 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 \$.6124 per one hundred dollars (\$100) on \$1,037,868,800 in assessed property representing the value of economic development projects.
- b) General: a tax rate of \$.4634 per one hundred dollars (\$100) of assessed valuation of property located within the City of Winston-Salem, North Carolina, except for \$1,037,868,800 in assessed property representing economic development projects, for general purposes.
- c) Transit: a tax rate of \$.0486 per one hundred dollars (\$100) of assessed valuation of property located within the City of Winston-Salem, North Carolina, except for \$1,037,868,800 in assessed property representing economic development projects, for Winston-Salem Transit Authority operating and capital program purposes.
- d) Bond Indebtedness: a tax rate of \$.1004 per one hundred dollars (\$100) of assessed valuation of property located within the City of Winston-Salem, North Carolina, except for \$1,037,868,800 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 2021-2022, 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, 2021.

**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 Clerk.

**SECTION 11.** This ordinance shall take effect on July 1, 2021.