

**ORDINANCE AMENDING THE ANNUAL APPROPRIATION AND TAX LEVY
ORDINANCE FOR THE CITY OF WINSTON-SALEM, NORTH CAROLINA
FOR THE FISCAL YEAR 2025-2026**

BE IT ORDAINED by the Mayor and City Council of the City of Winston-Salem that the Annual Appropriation and Tax Levy Ordinance for the Fiscal Year 2025-2026 be amended to cover changes in the following funds as described herein.

SECTION 1. That the Annual Appropriation and Tax Levy Ordinance of the City of Winston-Salem, adopted on June 16, 2025, and amended on September 2, 2025, October 6, 2025, November 3, 2025, November 17, 2025, February 16, 2026, March 2, 2026, April 6, 2026, May 4, 2026, and May 18, 2026, shall be further amended by changing the expenditure appropriations in the following funds.

General Fund

Recreation and Culture	
Transfer to Ballpark Fund	\$150,000
Public Safety	
Prior Year Fire Apparatus Purchases	10,000,000
Operating Expenditures	3,000,000
GASB Adjustments	<u>500,000</u>
	13,500,000
Community Economic Development	
Operating Expenditures	-250,000
Environmental Health	
GASB Adjustments	200,000
General Government	
Operating Expenditures	-300,000
GASB Adjustments	<u>50,000</u>
	-250,000
Transportation	
Operating Expenditures	-700,000
Interdepartmental Services	
Operating Expenditures	-175,000
Total General Fund Expenditures	\$12,475,000

Special Revenue Funds

Foreclosed Property Fund Expenditures	\$115,500
Gasoline Tax Fund Transfer to General Fund	-1,694,300
Transfer to Capital Projects Fund	<u>4,588,780</u>
	2,894,480
Occupancy Tax Fund International Black Theatre Festival Bus Service	125,000
Total Special Revenue Fund Expenditures	\$3,134,980

Enterprise Funds

Convention Center Fund Operating Expenditures	\$800,000
Ballpark Fund Operating Expenditures	150,000
Parking Fund Payment to Forsyth County	328,300
Total Enterprise Funds Expenditures	\$1,278,300

Debt Service Fund

Transfer to General Fund (Fire Apparatus)	\$10,000,000
Transfer to Capital Projects Fund	1,000,000
Total Debt Service Fund Expenditures	\$11,000,000

SECTION 2. That the following revenues will be available to meet the above listed appropriations.

General Fund

Fund Balance Appropriation (Ballpark, Public Safety Expenditures, GASB Adjustments)	\$2,475,000
General Government	
Licenses and Permits	-1,694,300
Transfer from Gasoline Tax Fund	<u>1,694,300</u>
	0
Public Safety	
Transfer from Debt Service Fund (Fire Apparatus)	10,000,000
Total General Fund Revenues	\$12,475,000

Special Revenue Funds

Foreclosed Property Fund	
Other Revenues	\$115,500
Gasoline Tax Fund	
Fund Balance Appropriation	2,894,480
Occupancy Tax Fund	
Fund Balance Appropriation	125,000
Total Special Revenue Fund Revenues	\$3,134,980

Enterprise Funds

Convention Center Fund	
Operating Revenues	\$800,000
Ballpark Fund	
Transfer from General Fund	150,000
Parking Fund	
Fund Balance Appropriation	328,300
Total Enterprise Funds Revenues	\$1,278,300

Debt Service Fund

Fund Balance Appropriation	\$11,000,000
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Total Debt Service Fund Revenues

\$11,000,000

SECTION 3. That this amendment to the Annual Appropriation and Tax Levy Ordinance shall become effective as of the date of adoption.