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# FY 2026-27 Proposed Budget

May 2026

Budget and Performance Management

# PRESENTATION AGENDA

1. FY 2026-27 BUDGET PRIORITIES
2. BENEFITS RECOMMENDATIONS
3. TOTAL BUDGET SUMMARY
4. GENERAL FUND
5. ENTERPRISE FUNDS



CITY OF WINSTON-SALEM  
**STRATEGIC PLAN**  
2025-2028

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# FY 2026-27 BUDGET PRIORITIES

# FY 2026-27 BUDGET PRIORITIES



Maintaining Current Service Levels



Strategic Investments



Preparing for Debt-Funded Priorities



Compensation and Benefits – Regional Employer of Choice

# FY 2026-27 Budget Priorities

## Strategic Investments

- WSTA Routes and Micro-transit
  - Covered substantially by grants
  - Future decisions on micro-transit funding sustainability
- Technology Enhancements
  - Police Axon contract
  - Enhanced IT security
  - System replacements
- Equipment Replacement

## Preparing for Debt-Funded Priorities

- Facility Condition Assessments to be completed in Fall 2026
- More than \$150 Million Remaining Unspent in Projects (excluding Utilities):
  - General Government
  - Public Safety
  - Environmental Health
  - Transportation
  - Recreation and Culture
  - Housing
  - Economic Development

# FY 2026-27 Budget Priorities

## Employee Compensation/Benefits

- 3% raises for all full-time City employees receiving satisfactory performance appraisal
- Retirement contributions to LGERS
  - Non-LEO: 75 basis points rate increase (5.2% increase)
  - LEO: 88 basis points rate increase (5.6% increase)

## Health Care Benefits

- Total of more than \$8.4 million in projected health care cost increases
  - Health care plan changes resulting in \$2.0 million in employee cost sharing
  - Represents roughly a 75%/25% employer/employee cost share in FY 2026-27 (overall employer contribution well above in total)



# 2027 Benefits Plan Recommendations

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Human Resources  
May 2026



# EXECUTIVE SUMMARY

## Historical Perspective

No plan design changes/updates since 2016

No rate or contribution changes since 2018

Health insurance costs have increased approximately 10% per year

## Current Landscape

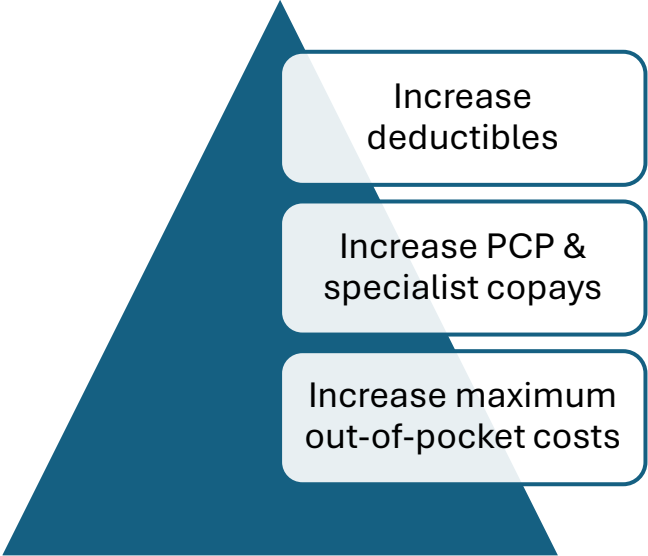
- Increase in large claimants over \$100,000 since 2022

Year	# of Claimants	Cost of Claims
2022	29	\$5.8 million
2023	23	\$4.0 million
2024	37	\$7.9 million
2025	52	\$11.4 million

- Total Employer/Employee Cost Share for 2026 Plan Year
  - CWS - 84% / Employee - 16%

# RECOMMENDATIONS

## Medical Plan Changes



Increase deductibles

Increase PCP & specialist copays

Increase maximum out-of-pocket costs

## Pharmacy Plan Changes

Remove all preventive brand and GLP-1 from \$0 copay



Implement medical management program for high-cost specialty drugs

## Premium Changes

Increase overall premiums 7% for employees & retirees

# Employee Contributions

7% Overall Increase

- Recommends lower premium increases for employee only coverage

## Employee Contribution Increases Per Pay Period\*

	Plan Year 2026	Plan Year 2027	Increase/Decrease	Percent Change
<b>MEDICAL</b>				
<b>Active - Core Plan</b>				
Employee Only	\$39.23	\$40.62	\$1.39	3.5%
Employee & 1 Child	\$92.31	\$100.25	\$7.94	8.6%
Employee & Child(ren)	\$125.08	\$135.83	\$10.75	8.6%
Employee & Spouse	\$184.15	\$199.99	\$15.84	8.6%
Employee & Family	\$221.08	\$240.09	\$19.01	8.6%

<b>Active - Enhanced Plan</b>				
Employee Only	\$66.92	\$68.31	\$1.39	2.1%
Employee & 1 Child	\$186.92	\$203.00	\$16.08	8.6%
Employee & Child(ren)	\$229.85	\$249.61	\$19.76	8.6%
Employee & Spouse	\$325.85	\$353.87	\$28.02	8.6%
Employee & Family	\$384.46	\$417.53	\$33.07	8.6%

\*26 pay periods per year

# Retiree Contributions

7% overall Increase

## Contribution Increases Per Month\*

	Plan Year 2026	Plan Year 2027	Increase/Decrease	Percent Change
<b>MEDICAL</b>				
<b>Retiree - Core Plan</b>				
Employee Only	\$116.31	\$124.45	\$8.14	7.0%
Employee & 1 Child	\$295.85	\$316.56	\$20.71	7.0%
Employee & Spouse	\$375.23	\$401.50	\$26.27	7.0%
Employee & Child(ren)	\$562.15	\$601.50	\$39.35	7.0%
Employee & Family	\$655.38	\$701.26	\$45.88	7.0%
Spouse Only	\$286.62	\$306.68	\$20.06	7.0%
Spouse/Child	\$466.62	\$499.28	\$32.66	7.0%
Spouse/Children	\$732.46	\$783.73	\$51.27	7.0%

<b>Retiree - Enhanced Plan</b>				
Employee Only	\$180.46	\$193.09	\$12.63	7.0%
Employee & 1 Child	\$458.31	\$490.39	\$32.08	7.0%
Employee & Spouse	\$537.23	\$574.84	\$37.61	7.0%
Employee & Child(ren)	\$772.62	\$826.70	\$54.08	7.0%
Employee & Family	\$913.38	\$977.32	\$63.94	7.0%
Spouse Only	\$358.15	\$383.22	\$25.07	7.0%
Spouse/Child	\$629.08	\$673.11	\$44.03	7.0%
Spouse/Children	\$949.38	\$1,015.84	\$66.46	7.0%

\*12 pay periods per year

# Breakdown of Plan Year 2027 Recommendations

## SUMMARY OF PLAN CHANGE AND CONTRIBUTION RECOMMENDATIONS

FY 2026-27 Budget Plan Changes	Amount
Medical	\$875,000
Pharmacy	645,000
Contributions	516,265
<b>Total</b>	<b>\$2,036,265</b>

### 2027 Total Employer/Employee Cost Share

- City - 83% / Employee - 17%

Core Plan-Medical	Current	Proposed
Deductible	\$1,000/\$2,000	\$1,500/\$2,500
Primary Care Copay	\$20	\$30
Specialist Copay	\$40	\$50
Emergency Room Benefit	\$150 Copay	80%, no deductible
Out-of-Pocket Maximum	\$4,000/\$8,000	\$4,500/\$8,500

Enhanced Plan-Medical	Current	Proposed
Deductible	\$500/\$1,000	\$750/\$1,500
Primary Care Copay	\$20	\$30
Specialist Copay	\$30	\$40
Emergency Room Benefit	\$100 Copay	90%, no deductible
Out-of-Pocket Maximum	\$2,000/\$4,000	\$2,500/\$4,500



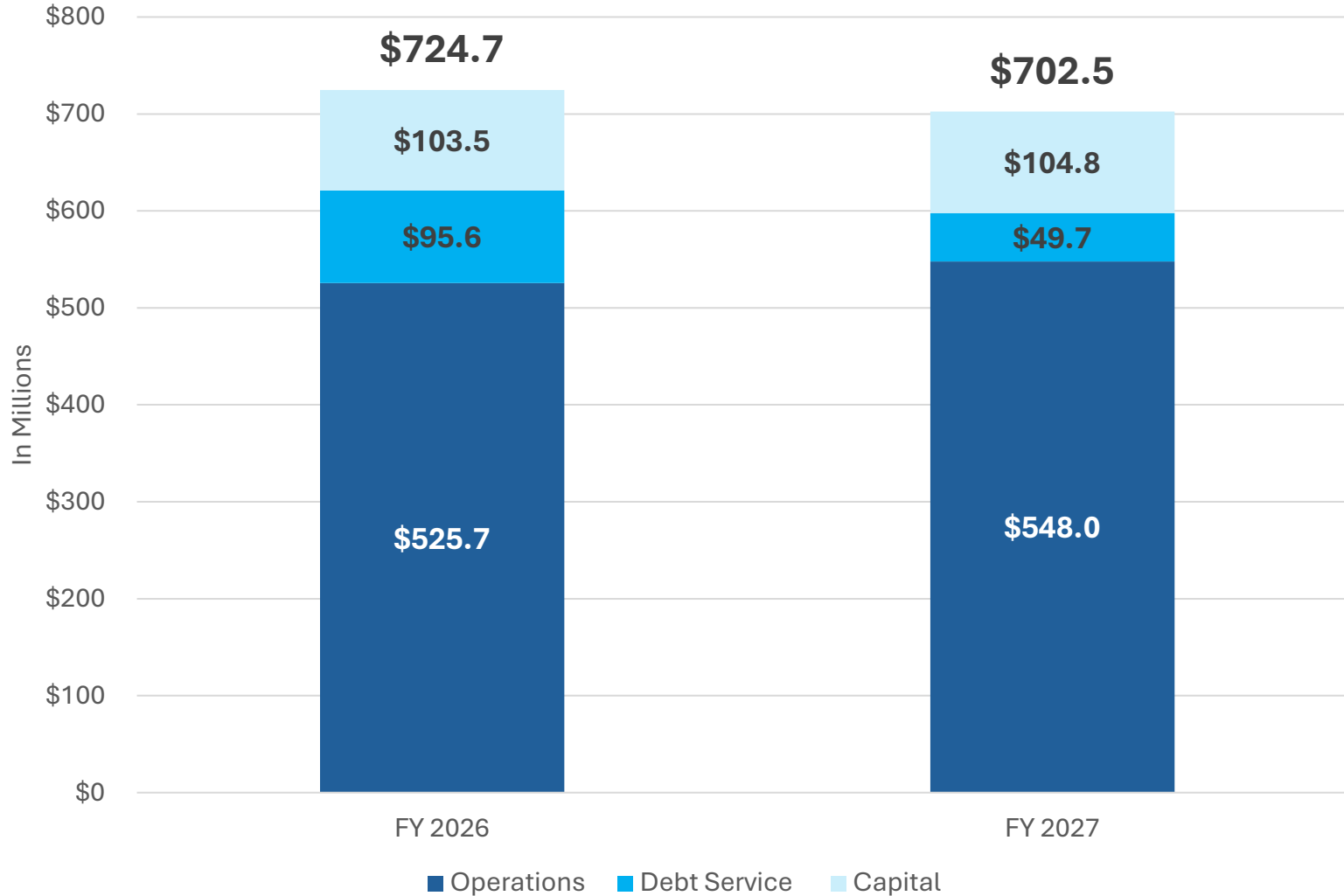
PROPOSED CITY OF WINSTON-SALEM  
**ANNUAL BUDGET**  
2026-2027



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# TOTAL BUDGET SUMMARY

## Total Proposed Budget



# TOTAL PROPOSED BUDGET

TOTAL NET EXPENDITURES:  
\$702.5 (ALL FUNDS)

PERCENT CHANGE BY CATEGORY:  
OPERATING: +4.2%  
DEBT: -48.0%  
CAPITAL: +1.3%

# MAJOR BUDGET DRIVERS – ALL FUNDS

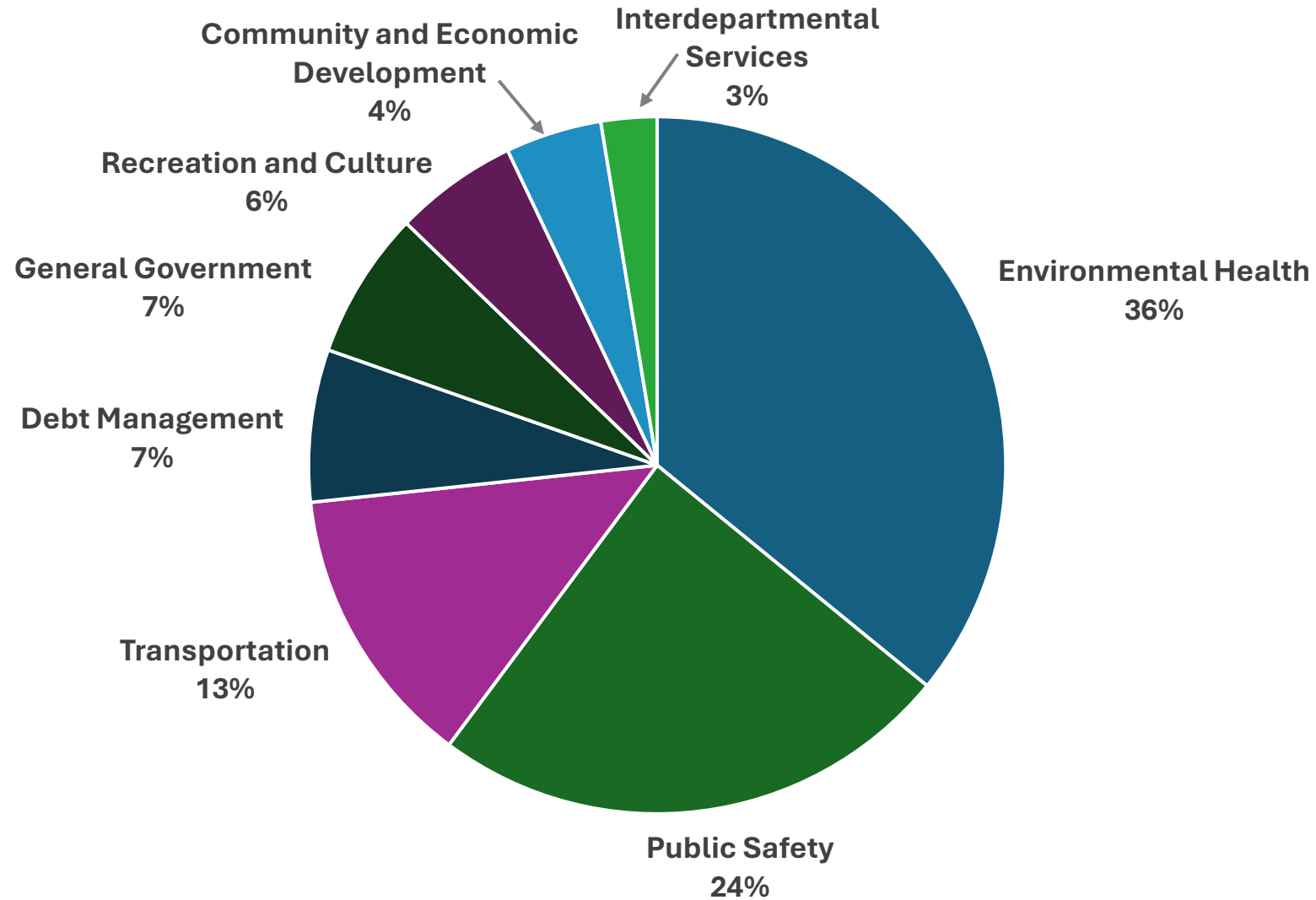
- Total Annual Budget Decrease of \$22.3 Million
  - Large debt-payoff took place in FY 26 (related to leasing program)
  - Employee raises of 3.0%
  - Significant increases to fund health care costs
  - WSTA route changes and micro-transit zones

<b>Type</b>	<b>Annual Change*</b>
Net Debt Payments	\$(46.8)
Full Time Salaries	5.5
Benefits	8.4
WSTA Contract Changes	3.2
Equipment Replacement	2.5
Police Axon Contract	2.0
Other Contracted Services/Inflation	1.5
Information Technology Charges	1.4
Professional Development	0.3
Other	(0.3)
<b>Total</b>	<b>\$(22.3)</b>

*\*Amounts are in millions of dollars*

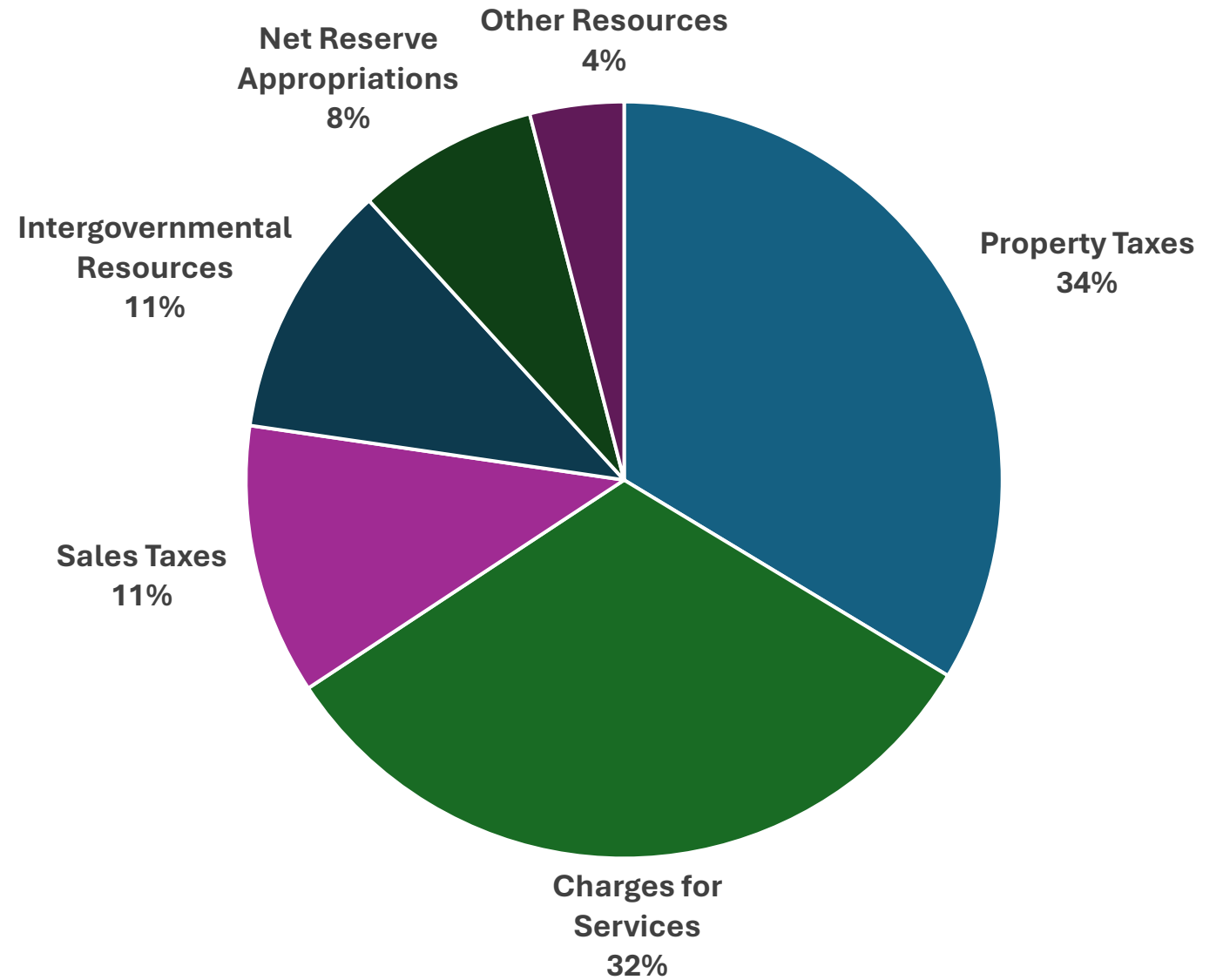
# TOTAL PROPOSED BUDGET EXPENDITURES

- Total \$702.5 Million



# TOTAL PROPOSED BUDGET RESOURCES

- Total \$702.5 Million



# PROPERTY TAX AND USER FEE PROPOSED CHANGES



Property Taxes – 4.6% increase (\$5.42 per month for median-value home)



Water/Sewer – 5% average increase (\$2.95 per month for average residential user)



Solid Waste Disposal - \$1 per ton at all facilities



Stormwater – 4% rate increase effective 1/1/2027



Recreation & Parks – Picnic shelters and special programs

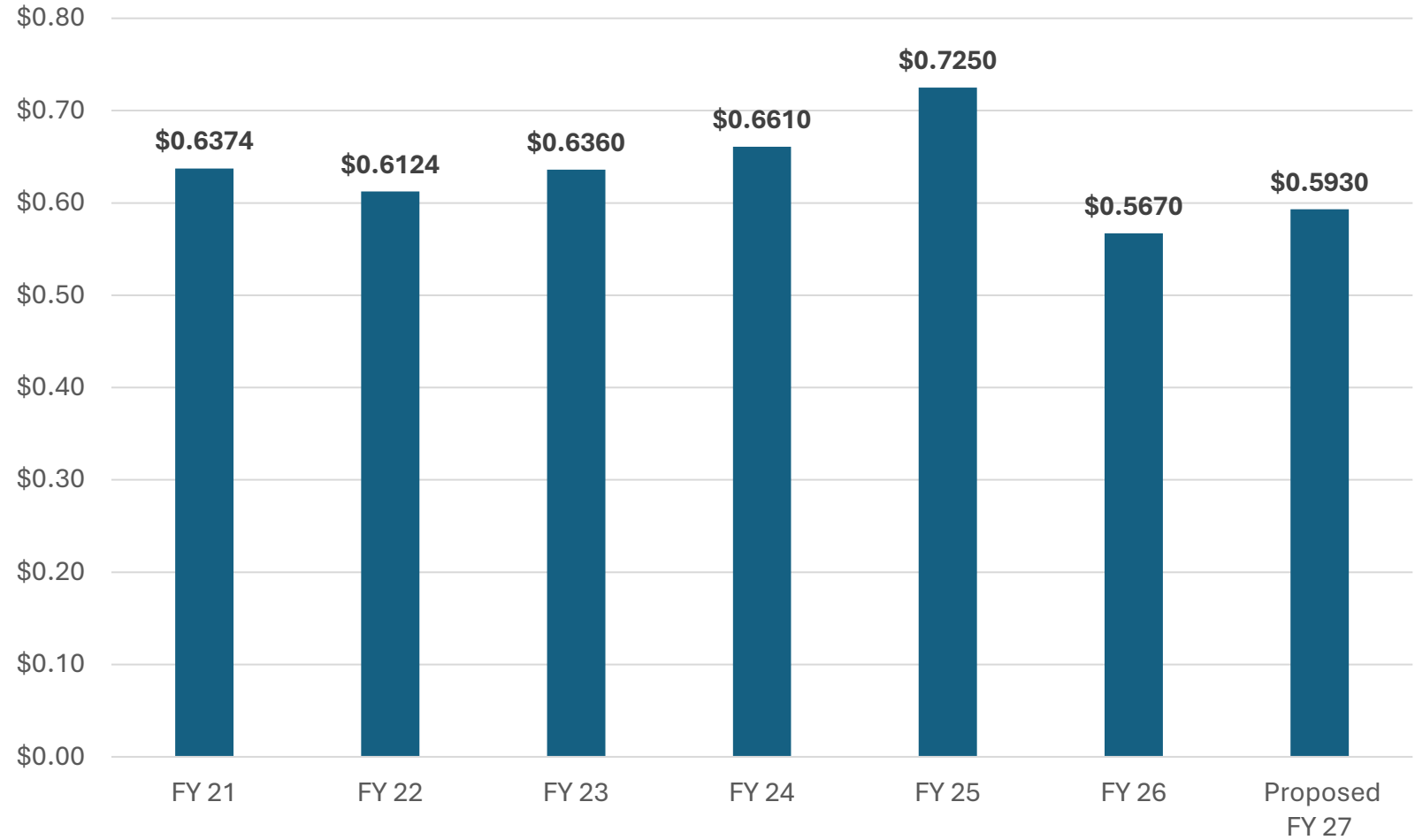


Other Fees – Road Closures, annexation petitions, and electric vehicle charging

# BUDGET HIGHLIGHTS: PROPERTY TAX RATE

- Proposed property tax rate increase of 2.6 cents (+4.6%)
- Tax rate increase is for general fund operations only
- Funds proposed increases to:
  - Compensation and benefits
  - Equipment replacement
  - Technology upgrades
  - Maintain grant-funded positions
  - Inflation

## Historical Property Tax Rates (All Funds)

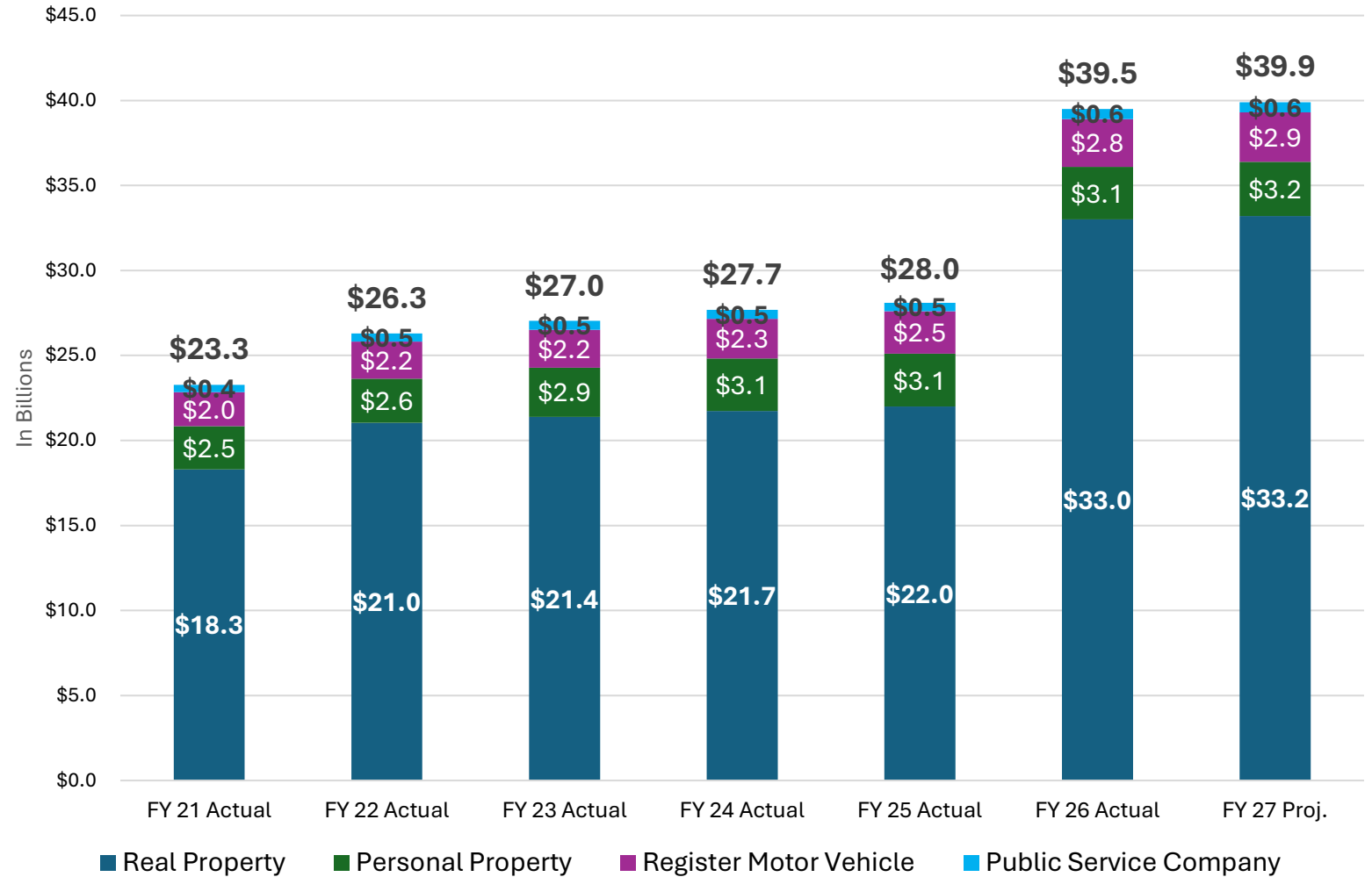


*\*FY 22 and FY 26 are revaluation years.*

# PROPERTY TAX BASE

- Average Three-Year Growth Prior to Revaluation: 2.2%
- Growth Rates:
  - FY 22 – 13.0%
  - FY 23 – 2.8%
  - FY 24 – 2.4%
  - FY 25 – 1.3%
  - FY 26 – 40.7%
  - FY 27 Proj. – 1.0%

## Property Tax Base



*\*FY 22 and FY 26 are revaluation years.*

# PROPOSED PROPERTY TAX AND FEES EFFECT ON TYPICAL HOUSEHOLD

MONTHLY INCREASE: \$8.57

Tax/Fee Type	Current	Proposed	Difference	Percentage
Property Taxes	\$1,418	\$1,483	\$65	4.6%
Water/Sewer Charges	679	714	35	5.2%
Stormwater Fees	62	64	3	4.0%
Motor Vehicle Fee	60	60	0	0.0%
<b>Total Major Fees</b>	<b>\$2,219</b>	<b>\$2,321</b>	<b>\$103</b>	<b>4.6%</b>

## Assumptions:

- Estimated Median Residential Tax Value - \$250,000
- Average Residential Water/Sewer Usage (10 ccf or 7,480 gallons per month)
- 2,001 - 4,000 Square Feet of Impervious Surface (Residential Tier 2)
- Two vehicles per household

# USER FEE CHANGES IN PROPOSED BUDGET

<b>City Clerk Fees</b>	<b>Current</b>	<b>Proposed</b>	<b>Difference</b>	<b>Last Changed</b>
Street Closing Permit	\$1,400	\$1,800	\$400	2008
Annexation Petition	\$0	\$550	\$550	NEW

<b>Picnic Shelter Rentals</b>	<b>Current</b>	<b>Proposed</b>	<b>Difference</b>	<b>Last Changed</b>
Small Picnic Shelter (Resident)	\$35	\$45	\$10	2005/2006
Large Picnic Shelter (Resident)	\$45	\$55	\$10	2005/2006
Small Picnic Shelter (Non-Resident)	\$55	\$65	\$10	2010
Large Picnic Shelter (Non-Resident)	\$70	\$80	\$10	2010

*\*Removes weekday, non-holiday rate (\$25/\$40 R/N-R) from user fee schedule*

<b>New Historic Bethabara Programs</b>	<b>Proposed</b>
Historic Trades Training	\$75
Hands On History	\$25

<b>Electric Vehicle Charging Fees</b>	<b>Proposed</b>
Rate per kWh	\$0.18
Overstay Rate per Minute	\$0.02



PROPOSED CITY OF WINSTON-SALEM  
**ANNUAL BUDGET**  
2026-2027

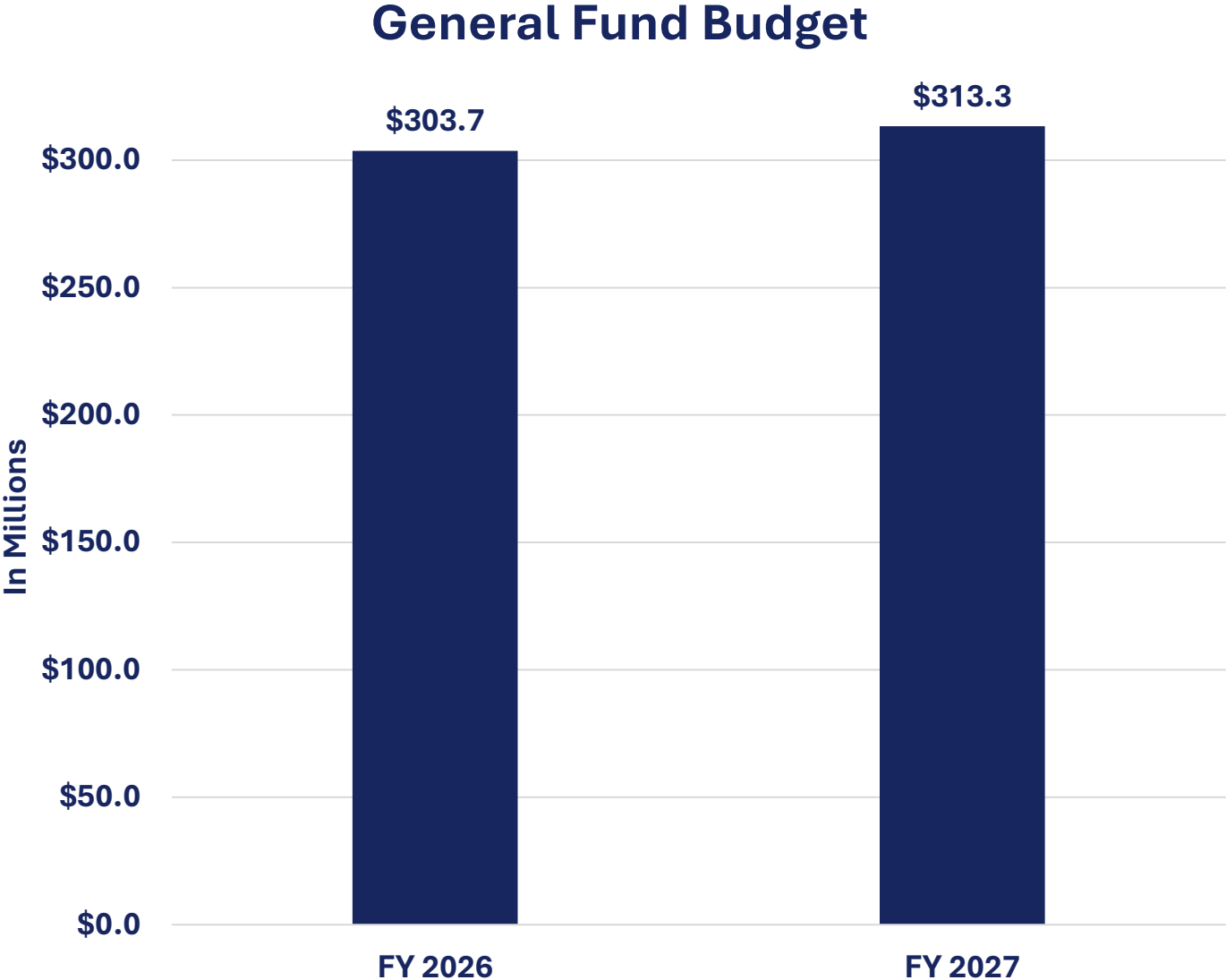
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# GENERAL FUND SUMMARY

## REVENUE AND EXPENDITURE HIGHLIGHTS

# GENERAL FUND: BUDGET TO BUDGET COMPARISON

- 3.1% ANNUAL GROWTH
  - 6.0% personnel growth
  - -2.6% non-personnel growth
    - 3.5% adjusted non-personnel growth



# GENERAL FUND

## REVENUE AND EXPENDITURE SUMMARY

	Budget FY 25-26	Proposed FY 26-27	Proposed Budget \$ Change	Proposed Budget % Change
<b>Revenues</b>				
Property Taxes	\$169,746,340	\$181,606,730	\$11,860,390	7.0%
Sales and Gross Receipts Taxes	65,161,310	68,829,650	3,668,340	5.6%
Licenses and Permits	7,366,290	9,835,160	2,468,870	33.5%
Intergovernmental	31,673,350	28,859,600	-2,813,750	-8.9%
Charges for Services/Other	22,774,340	16,998,680	-5,775,660	-25.4%
Transfers from Other Funds	5,449,510	6,996,890	1,547,380	28.4%
<b>Total Revenues</b>	<b>\$302,171,140</b>	<b>\$313,126,710</b>	<b>\$10,955,570</b>	<b>3.6%</b>
<b>Recurring Expenditures</b>				
Personnel	\$202,140,070	\$214,448,490	\$12,308,420	6.1%
Supplies and Services	81,945,750	87,773,100	5,827,350	7.1%
Capital Outlay	5,754,680	589,440	-5,165,240	-89.8%
Support to Other Funds	12,330,640	10,315,680	-2,014,960	-16.3%
<b>Subtotal - Recurring Expenditures</b>	<b>\$302,171,140</b>	<b>\$313,126,710</b>	<b>\$10,955,570</b>	<b>3.6%</b>
One-Time Expenditures	\$1,541,570	\$126,600	-\$1,414,970	-91.8%
<b>Total Expenditures</b>	<b>\$303,712,710</b>	<b>\$313,253,310</b>	<b>\$9,540,600</b>	<b>3.1%</b>
One-time Use of Fund Balance	-\$1,541,570	-\$126,600	\$1,414,970	-91.8%

# GENERAL FUND

## FY 2026-27 MAJOR REVENUES BUDGET-TO- BUDGET CHANGES

Revenues	Budget Change
Property Taxes (2.6 cents tax rate increase)	\$11.9 million
Local Option Sales Tax (3% Growth)	3.6 million
Transfer from Benefits Fund (Health Care)	1.5 million
Construction Permits	0.8 million
Utilities Sales Taxes	-0.7 million
ABC Store Allocations	-0.4 million
<i>Indirect Cost Allocation*</i>	<i>-6.3 million</i>
Other Net Revenues	0.6 million
<b>TOTAL</b>	<b>\$11.0 million</b>

*\*Indirect cost billings previously shown as interfund revenues are now shown as expenditure credits for accounting purposes; no net change to overall budget.*

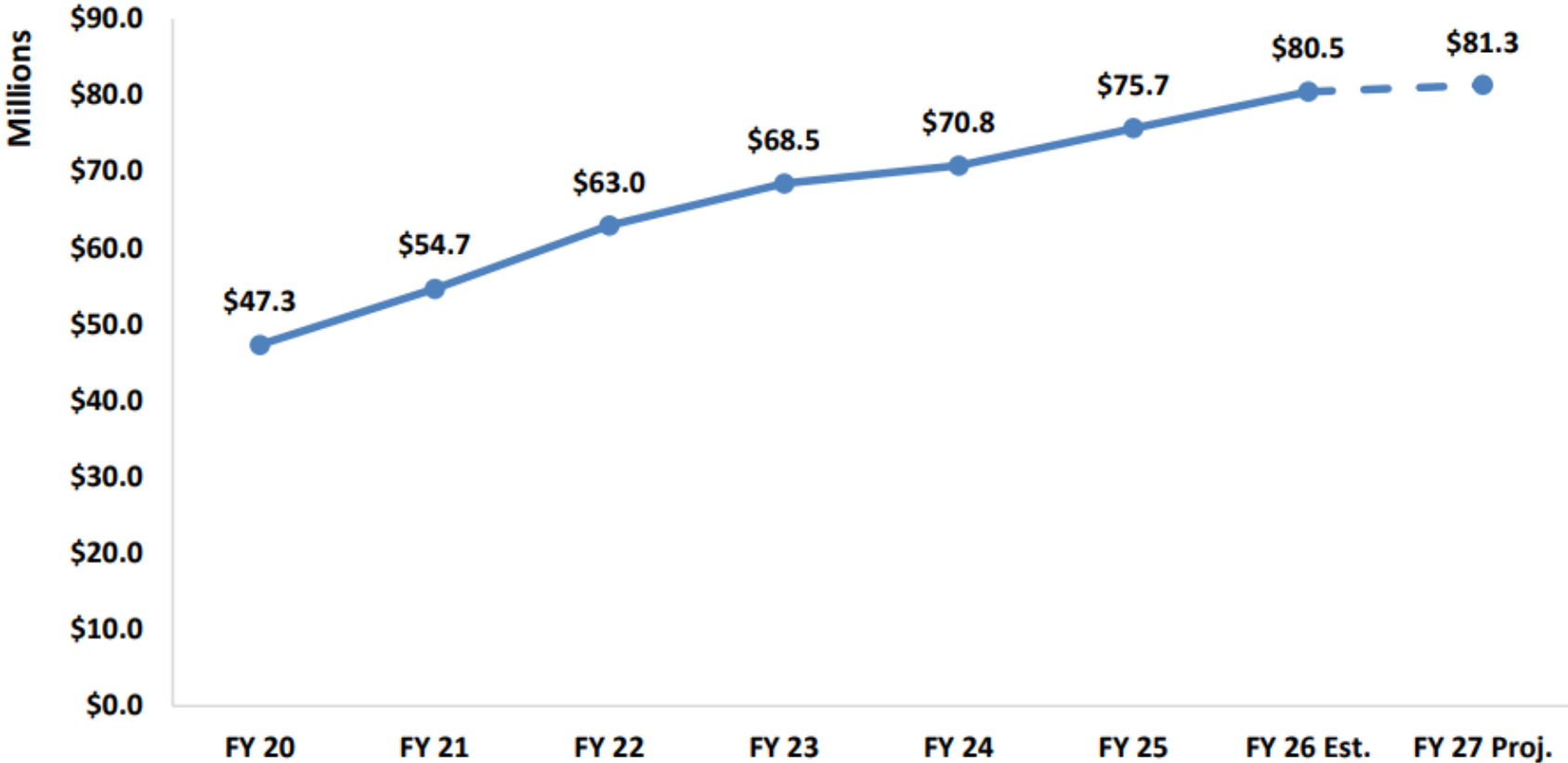
# GENERAL FUND

## FY 2026-27 MAJOR REVENUES

### LOCAL OPTION SALES TAXES

- 3.0% growth assumption
- City share of county collections falls from 35.92% to 35.25%

HISTORICAL TREND IN SALES TAX REVENUE (ALL FUNDS)

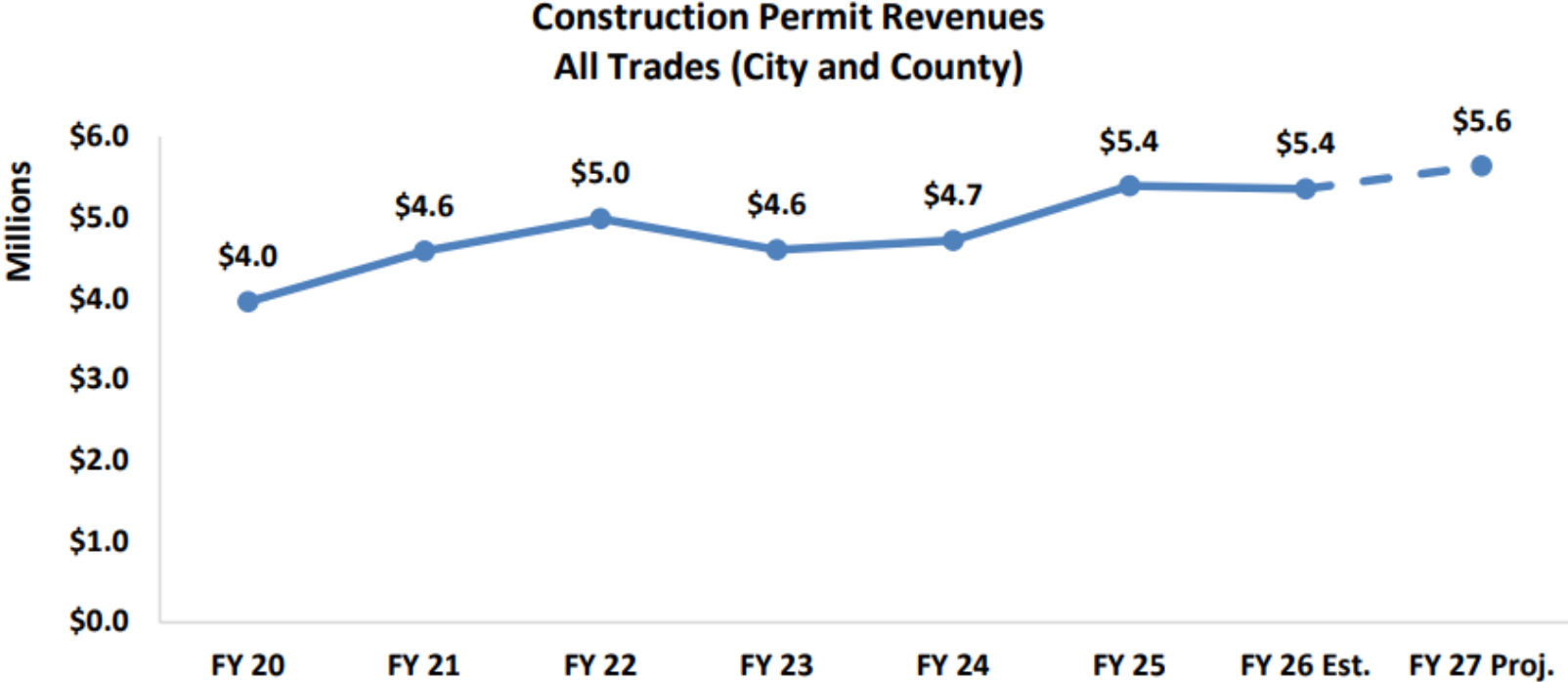


# GENERAL FUND

## FY 2026-27 MAJOR REVENUES

### CONSTRUCTION PERMITS

- Construction permits expected to exceed FY 26 budget by over \$500,000



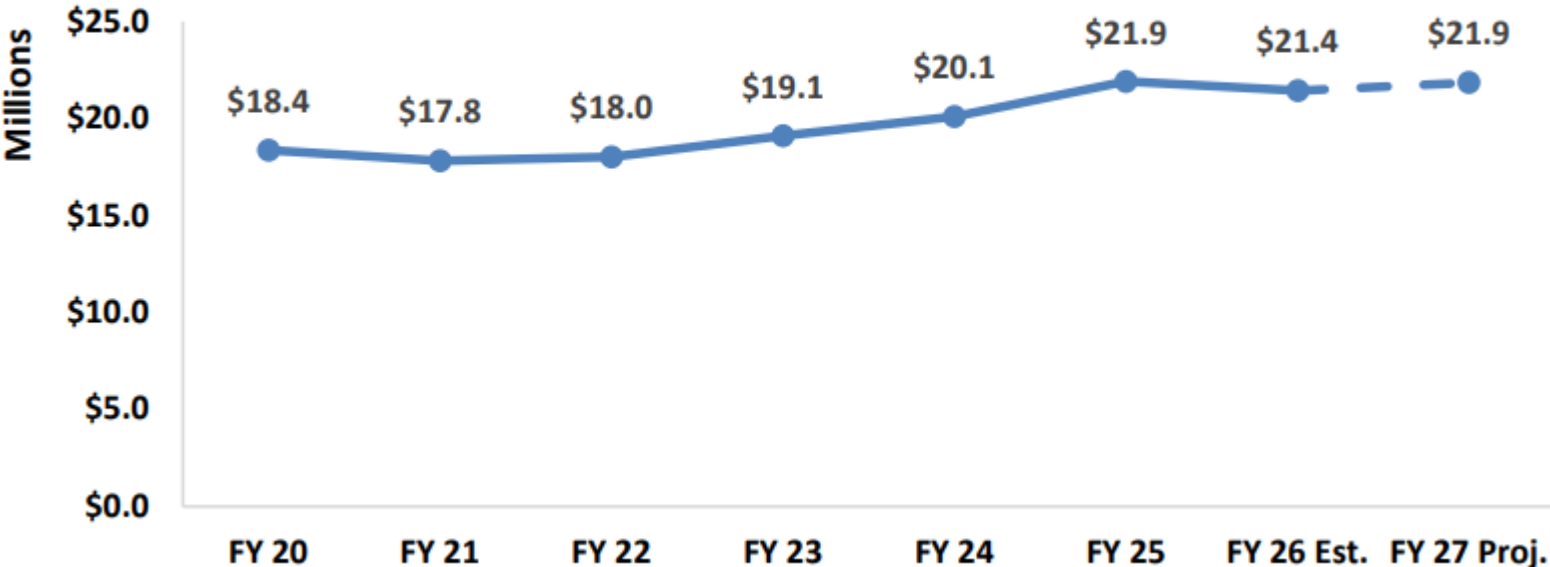
# GENERAL FUND

## FY 2026-27 MAJOR REVENUES

### UTILITIES SALES TAXES

- Utilities sales taxes expected to be \$800,000 under budget in FY 26
  - FY 26: Budgeted 4.3% increase; estimated 0.5% decrease

HISTORICAL TREND IN ANNUAL UTILITY FRANCHISE/SALES TAX RECEIPTS



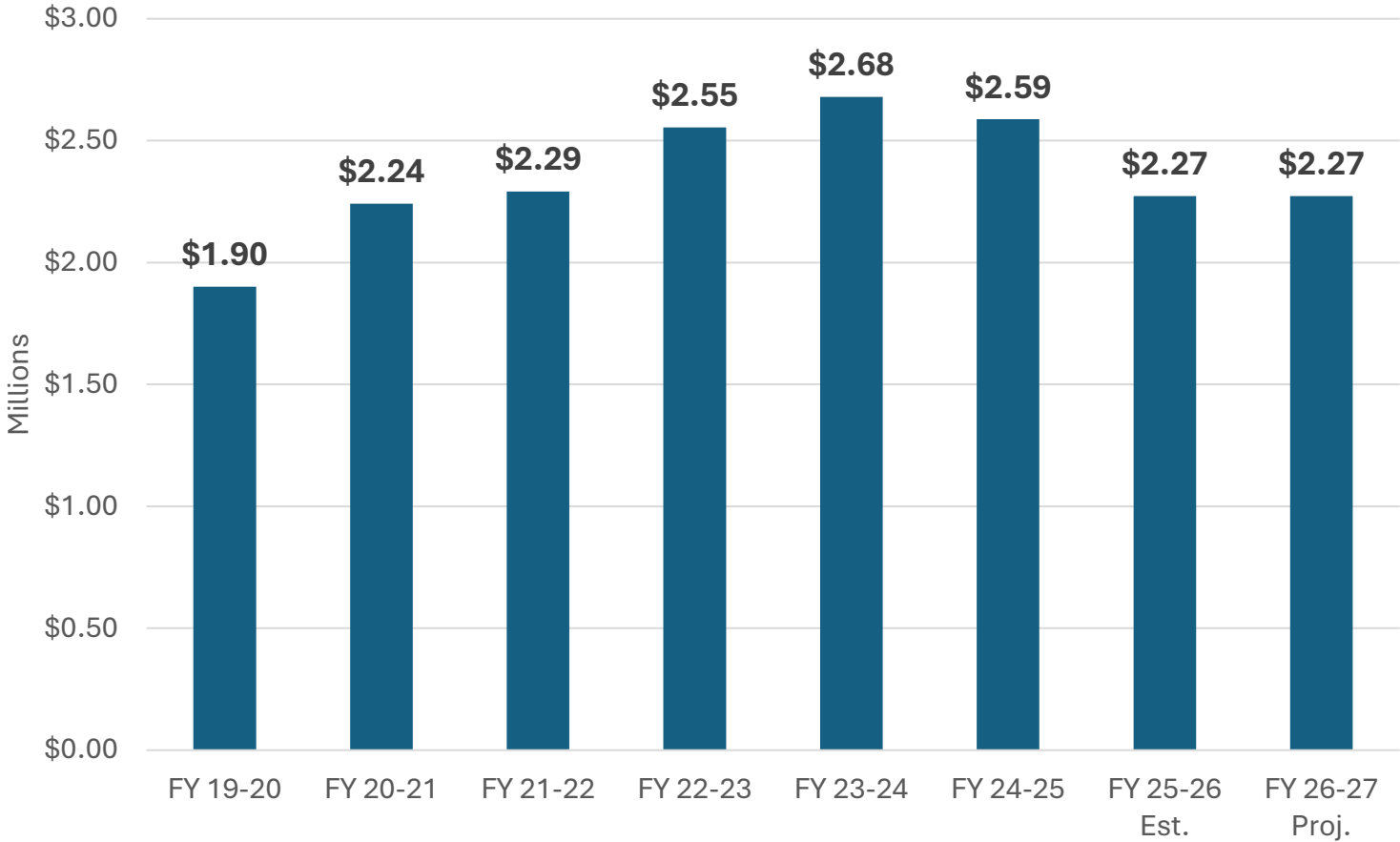
# GENERAL FUND

## FY 2026-27 MAJOR REVENUES

## ABC ALLOCATIONS

- ABC allocations expected to be \$360,000 under budget in FY 26
- ABC Board cited lower sales volumes as reason for decline in net income

Historical Trend in ABC Allocations (General Fund)



# GENERAL FUND

## FY 2026-27 OTHER REVENUES

- MVPT and gas tax fund revenue swap to meet State resurfacing guidelines
- Emergency Management funding potential to be permanently cut

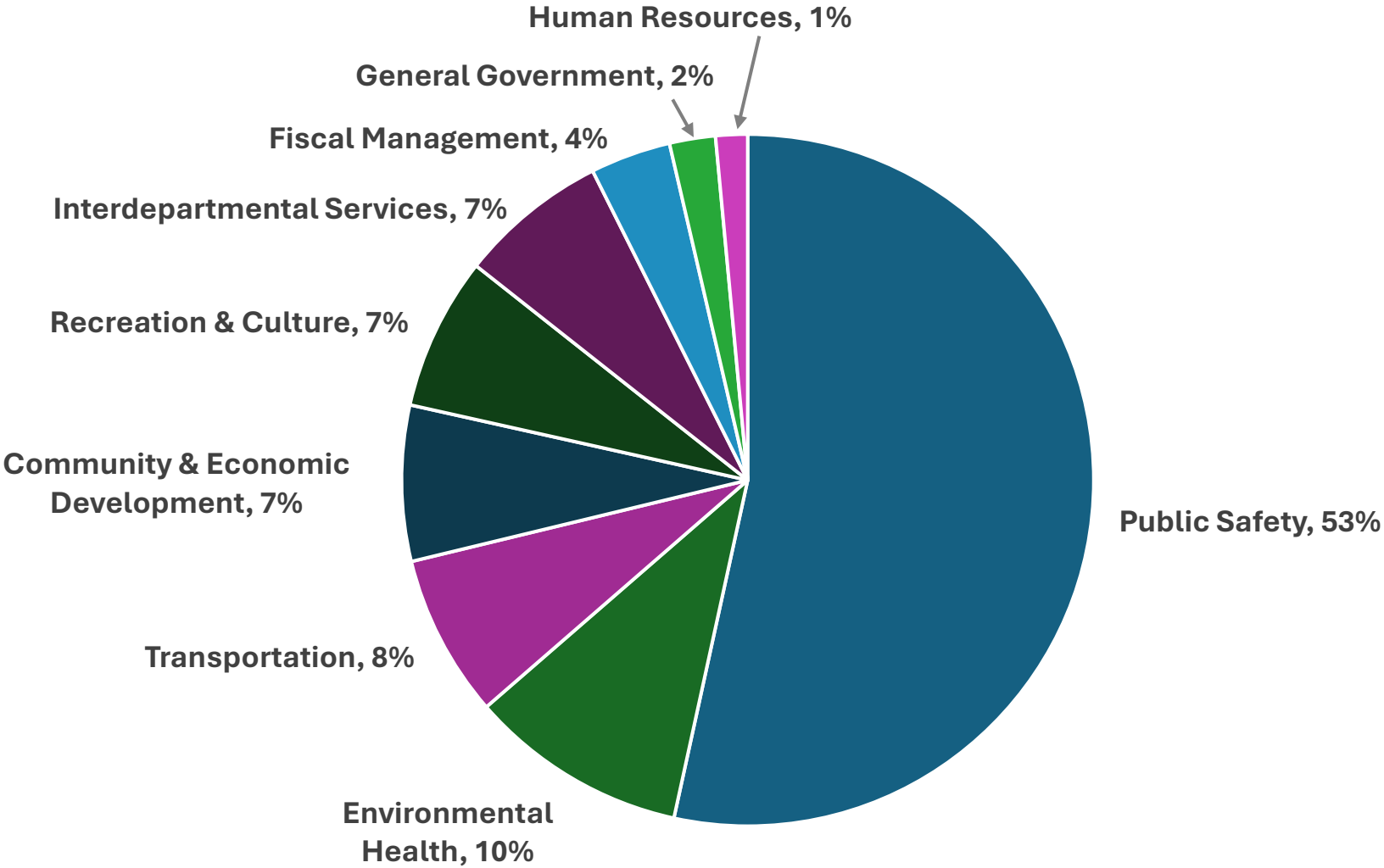
Revenues	Budget Change
Motor Vehicle Privilege Tax	\$1,693,920
Transfer from Gas Tax Fund	-1,693,920
Charges to Forsyth County	131,270
Transfer from Stormwater Fund	117,210
Government Sales, Services, and Rentals	114,080
Insurance Claims Recovery	100,000
Gross Receipts Tax	85,000
Surplus Property Sales	55,000
Housing Authority PILOT	35,170
Beer/Wine	-46,310
Emergency Management - State	-62,500
<b>TOTAL</b>	<b>\$528,920</b>

# GENERAL FUND

## EXPENDITURES BY SERVICE AREA

Public Safety functions are more than 50% of the general fund budget:

- Police (33.9%)
- Fire (18.7%)
- Emerg. Mgmt. (0.3%)
- Capital Funding (0.5%)



# GENERAL FUND

## BUDGET-TO-BUDGET INCREASES BY SERVICE AREA

Public Safety functions are 66.6% of the adjusted annual proposed budget increase (after adjusting for accounting changes).

Expenditures	FY 27 Budget Change	Adjusted FY 27 Budget Change
Public Safety	\$10,452,580	\$10,452,580
Recreation and Culture	1,507,160	1,507,160
Transportation	1,463,650	1,463,650
Environmental Health	1,274,270	1,274,270
Fiscal Management	562,940	562,940
Human Resources	206,080	206,080
Interdepartmental Services	-73,920	-73,920
Community & Economic Development	-468,200	-468,200
General Government*	-5,383,960	759,840
<b>TOTAL</b>	<b>\$9,540,600</b>	<b>\$15,684,400</b>

*\*General Government adjustment removes technical accounting changes that are part of the FY 2026-27 budget.*

# GENERAL FUND

## PERSONNEL

### Health Care Costs

General fund contributions for health care are increased \$6.7 million.

### Mid-Year Pay Adjustments

Includes \$500,000 for mid-year pay adjustments for CDL operators beginning in January (\$727,550 including benefits)

Budget-to-Budget Changes (Amounts in Millions)	FY 2026	FY 2027	Change	% Change
Recurring Salary & Wages	\$138.8	\$145.0	\$6.3	4.5%
Benefits Costs	68.9	75.5	6.6	9.6%
Salary Savings Adjustment	-5.3	-5.3	0.0	0.0%
<b>TOTAL</b>	<b>\$202.4</b>	<b>\$215.3</b>	<b>\$12.9</b>	<b>6.4%</b>

### **General Fund Position Additions/Removals:**

- Maintains 19 grant funded positions in WSFD (15 firefighters and 4 BEAR team)
  - FY 2026-27 cost increase - \$1.1 million
- Position Addition – Traffic Signal System Technician - \$98,320
  - Funded 61% by NCDOT (City net cost - \$38,400)
- Position Removals
  - Assistant Human Relations Director - \$147,110
  - Program Supervisor and Administrative Assistant - \$163,160
    - Reorganization of former Operations Division staffing

*\*All position salary data in bullet points include benefits.*

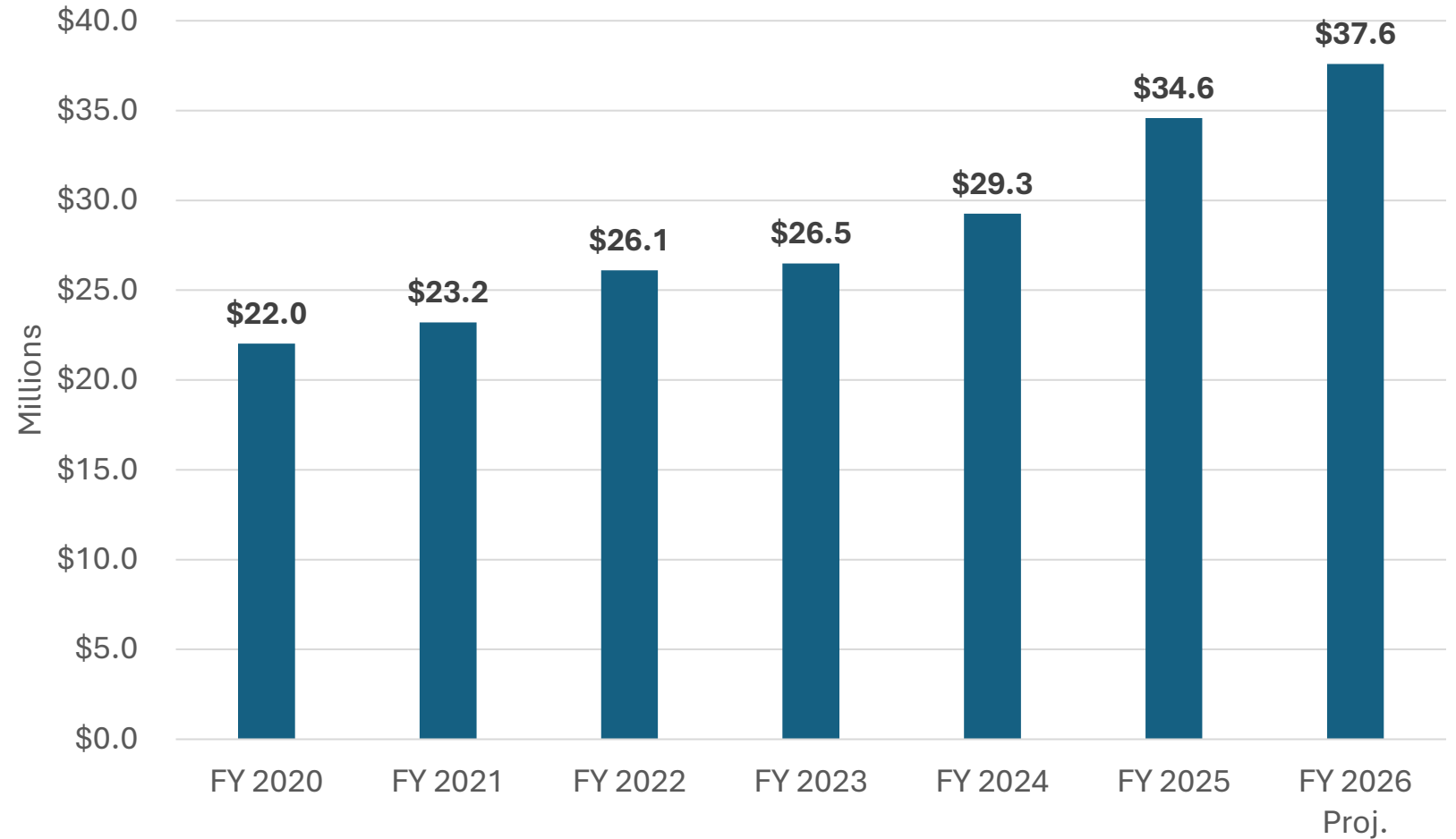
*\*Tabular data includes manual adjustment for mid-year pay adjustments*

# ACTIVE EMPLOYEE HEALTH CARE FUND

## Health Care Costs

- FY 2021 to FY 2025 average actual growth rate of 9.6%
- FY 2026 projection is 8.7% growth

### Health Care Fund Claims and Contractual Costs



# GENERAL FUND

## SUPPLIES, SERVICES, AND EQUIPMENT

### Supplies & Services

- Multi-year strategy for increased IT charges

### Equipment

- Create long-term replacement plan
- Eliminate and/or share under-utilized vehicles

Budget-to-Budget Changes (Amounts in Millions)	FY 2026	FY 2027	Change	% Change
Supplies and Services	\$81.5	\$85.1	\$3.6	4.4%
Vehicles and Equipment	17.5	19.1	1.6	9.2%
<b>TOTAL</b>	<b>\$99.0</b>	<b>\$104.2</b>	<b>\$5.2</b>	<b>5.3%</b>

Approved Vehicle and Equipment Funding by Year	Amount
FY 2019-20	\$5.2 million
FY 2020-21	\$5.9 million
FY 2021-22	\$13.1 million
FY 2022-23	\$17.2 million
FY 2023-24	\$12.6 million
FY 2024-25	\$17.9 million
FY 2025-26	\$17.5 million
FY 2026-27	\$19.1 million

# GENERAL FUND

## SUPPLIES & SERVICES

Expenditure Type	Budget Change
Police Department Axon Contract	\$1,960,110
IT/Communications Charges	908,860
Utilities (Gas, Electric, Water)	339,710
Fleet Maintenance Charges	265,410
Public Safety Leased Lines	250,000
Police Facility WiFi Upgrades	250,000
Professional Development	169,270
Position Compensation and Classification Studies	145,000
Vegetation Management Mowing Contract CPI	136,000
Property Insurance	126,630
Vegetation Management - Salem Parkway (New Landscape Area)	108,880
Golf Course and Pool Chemicals	100,000
Recreation Contracted Maintenance (Pools, Fencing, & Electrical)	100,000
Solid Waste Tipping Fees	99,280
Sidewalk and ROW Fencing Maintenance	75,000
Yard Carts (Solid Waste Collections)	56,740
ADA Website Compliance Software	53,000
Fire Vehicular Maintenance Supplies	39,000
City Attorney Legal Research Platform	37,890
SBI Fingerprinting (State Legal Requirement for New Employees)	35,000
Community Agencies	27,000
Building Rent Charges	21,150
Temporary Services Reduction (Reorganization of Former Operations Division)	-120,000
Removal of Hydroponics Facility Charges	-240,000
One-Time Costs (Facility and Arc Flash Studies)	-1,300,000
<b>TOTAL</b>	<b>\$3,643,930</b>

# GENERAL FUND

## VEHICLES & EQUIPMENT

### Highlights

- Total of \$19.1 million
- 80 police pursuit vehicles
- Two specialized fire apparatus:
  - One ladder (aerial) truck
  - One mobile air resource
- Replaces four refuse collection rear loaders as side loaders to increase efficiency
- Commitment to review alternative fuel vehicle options for light cars and trucks



# ENTERPRISE FUNDS

## BUDGET AND LONG-RANGE FINANCIAL PROJECTIONS



# TRANSIT FUND

## Highlights:

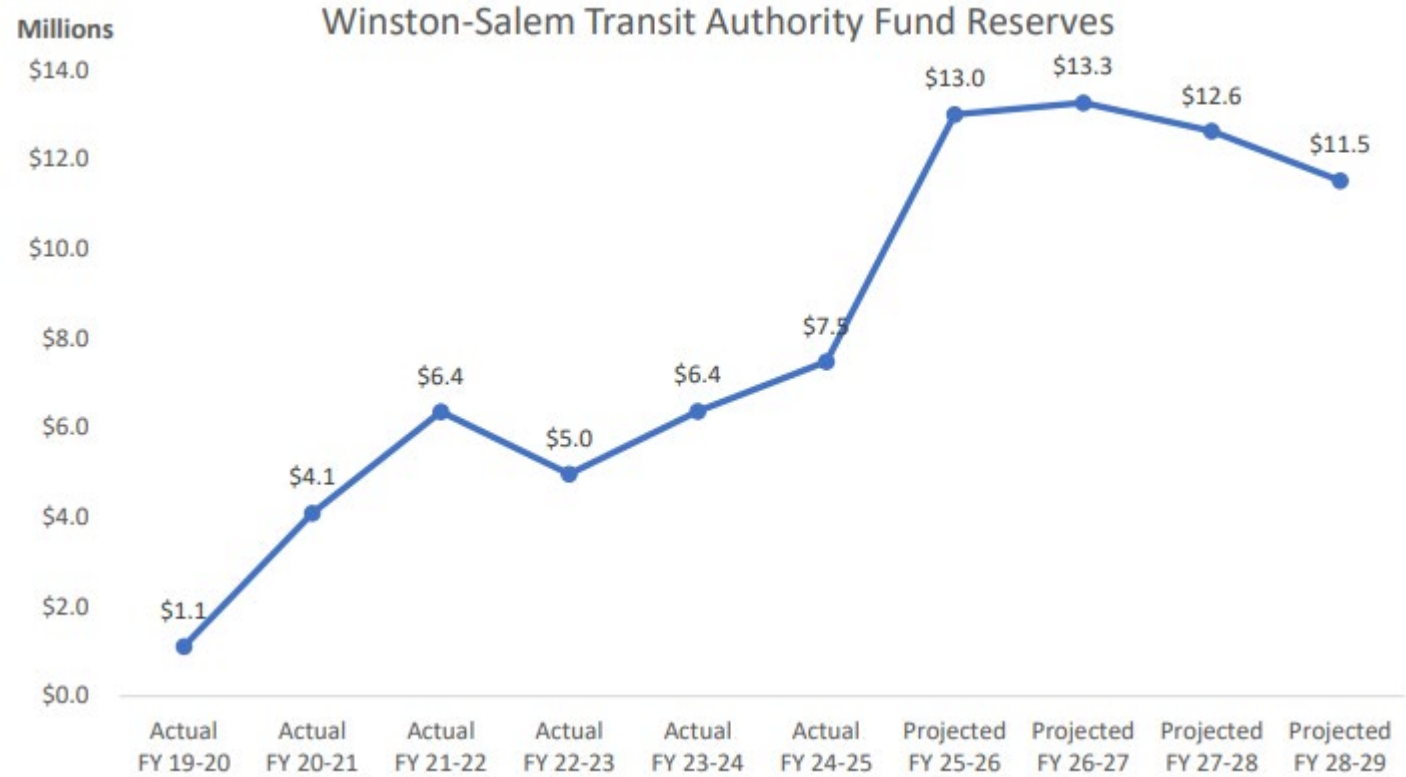
- No tax rate changes
- Includes new WSTA Vision route changes approved in April (effective in August)
  - Includes pilot for two micro-transit zones (effective in January)

	FY 26	FY 27	Change	% Change
Fixed Route	\$20,262,610	\$22,830,990	\$2,568,380	12.7%
On-Demand Service	9,745,990	10,524,830	778,840	8.0%
Administration	262,000	269,790	7,790	3.0%
PART	119,640	119,640	0	0%
<b>Operating Subtotal</b>	<b>\$30,390,240</b>	<b>\$33,745,250</b>	<b>\$3,355,010</b>	<b>11.0%</b>
<b>Capital</b>	<b>\$6,700,000</b>	<b>\$7,091,470</b>	<b>\$391,470</b>	<b>5.8%</b>
<b>TOTAL</b>	<b>\$37,090,240</b>	<b>\$40,836,720</b>	<b>\$3,746,480</b>	<b>10.1%</b>

# TRANSIT FUND

## Notes:

- Includes increases in formulaic grants in FY 2025-26
- Includes CMAQ funding through FY 2028-29 for micro-transit zones
- Includes bus replacement schedule
- Does not include funding for major facilities renovations



# WINSTON-SALEM FAIRGROUNDS

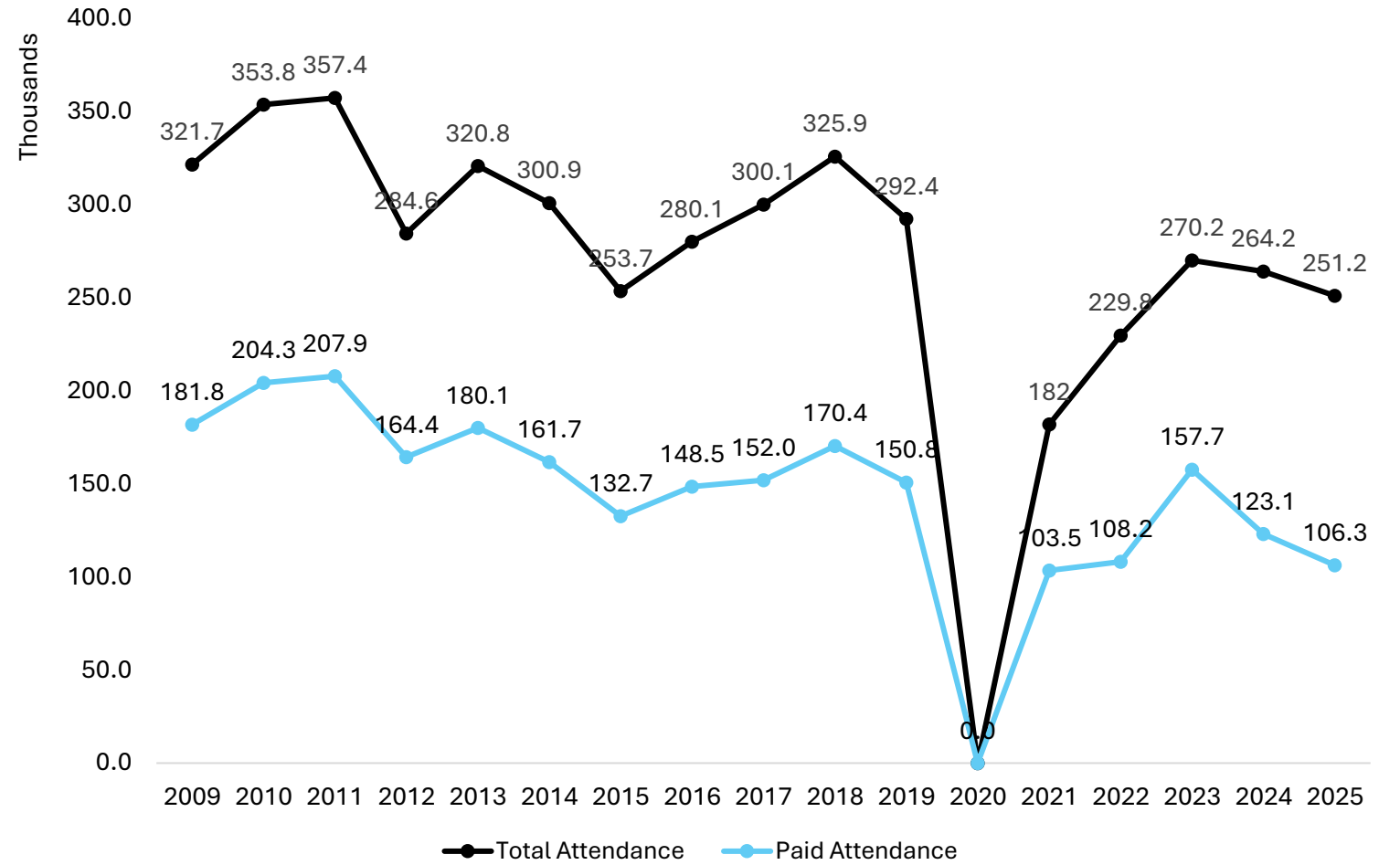
## Notes:

- Removes transfers and expenses for one-time debt payoff
- Removes general fund cost allocation
- Transfer to Bowman Gray Stadium removed; now direct from general fund

	Budget FY 26	Proposed FY 27	% Change
<b>Revenues</b>			
Admissions	\$1,770,000	\$1,770,000	0.0%
Carnival	985,000	985,000	0.0%
Rentals / Facility Use Fees	907,750	945,750	4.2%
Parking	420,000	420,000	0.0%
Concessions	790,000	840,000	6.3%
Other	1,242,700	1,272,700	2.4%
Transfer from Leasing Fund	266,100	0	-100.0%
Transfer from Occupancy Tax	75,000	75,000	0.0%
<b>Total Revenues</b>	<b>\$6,456,550</b>	<b>\$6,308,450</b>	<b>-2.3%</b>
<b>Expenses</b>			
Personnel	\$1,260,720	\$1,334,440	5.8%
Supplies & Services	5,288,800	5,115,780	-3.3%
Capital Outlay / Equipment	642,100	250,000	-61.1%
Transfer to Bowman Gray St.	362,450	0	-100.0%
<b>Total Expenses</b>	<b>\$7,554,070</b>	<b>\$6,700,220</b>	<b>-11.3%</b>
<b>Net Income/(Loss)</b>	<b>(\$1,097,520)</b>	<b>(\$391,770)</b>	<b>-64.3%</b>

# CAROLINA CLASSIC FAIR

## PAID AND TOTAL ATTENDANCE

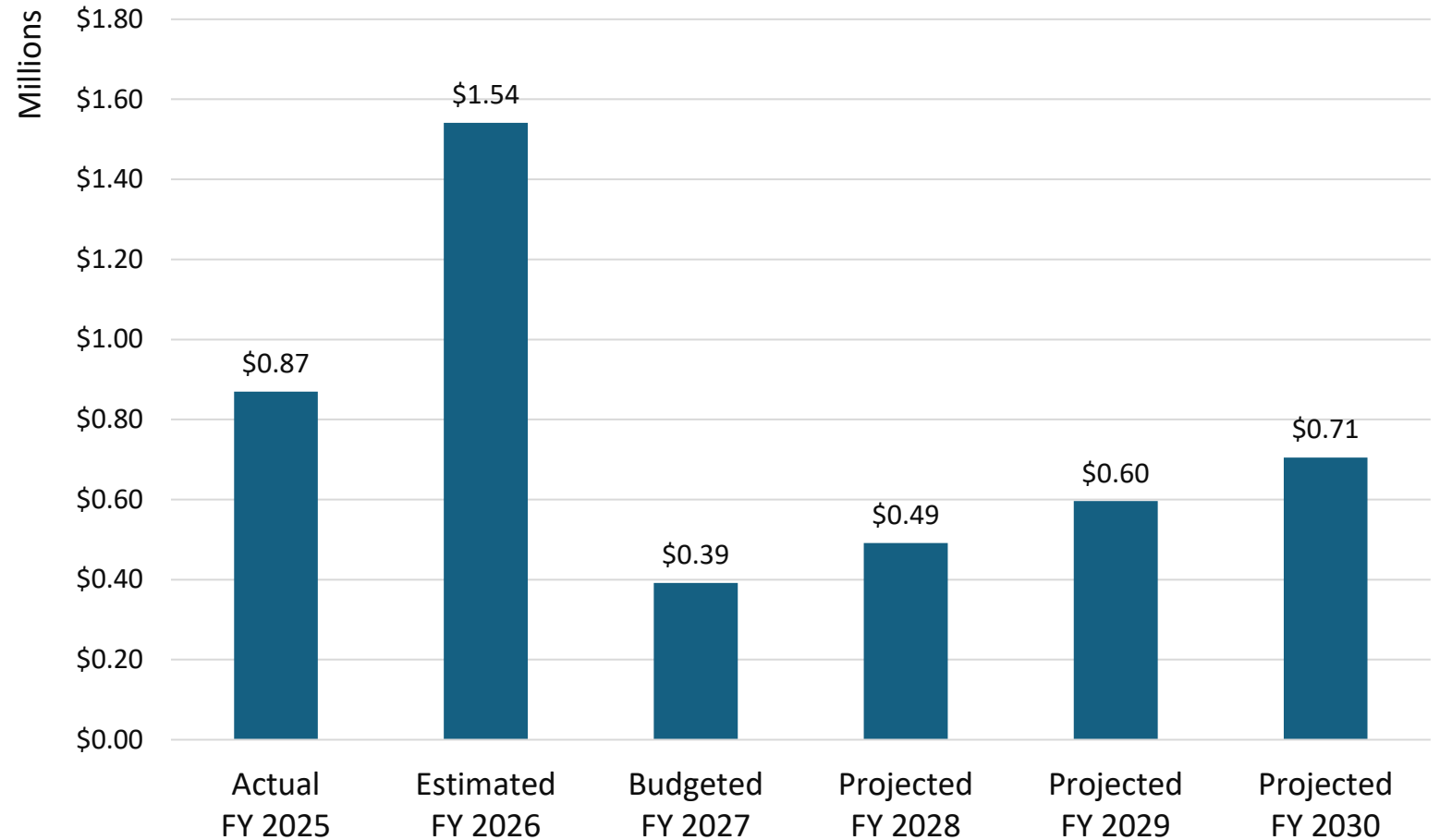


# WINSTON-SALEM FAIRGROUNDS

## Notes:

- Subsidy in FY 2027 and beyond does not include cost allocation and Bowman Gray Stadium pass-through subsidy

### Projected General Fund Subsidy



# BOWMAN GRAY STADIUM

## Highlights:

- Revenue increases reflective of NASCAR clash event
- Removal of one-time debt payment
- Reflects direct subsidy from the general fund (\$279,540)

	Budgeted FY 25-26	Proposed FY 26-27	Proposed- Budgeted % Change
<b>Revenues</b>			
Concessions	\$210,000	\$300,000	42.9%
Facility Rental	136,000	145,000	6.6%
Parking	20,000	30,000	50.0%
Other	93,750	94,550	0.9%
Transfer from Leasing Fund	35,000	0	-100.0%
<b>Total Revenues</b>	<b>\$494,750</b>	<b>\$569,550</b>	<b>15.1%</b>
<b>Expenses</b>			
Personnel	\$138,530	\$145,840	5.3%
Supplies & Services	683,670	703,250	2.9%
Capital Outlay / Equipment	35,000	0	-100.0%
<b>Total Expenses</b>	<b>\$857,200</b>	<b>\$849,090</b>	<b>-0.9%</b>
<b>Net Income/(Loss)</b>	<b>(\$362,450)</b>	<b>(\$279,540)</b>	<b>-22.9%</b>

# THE BENTON

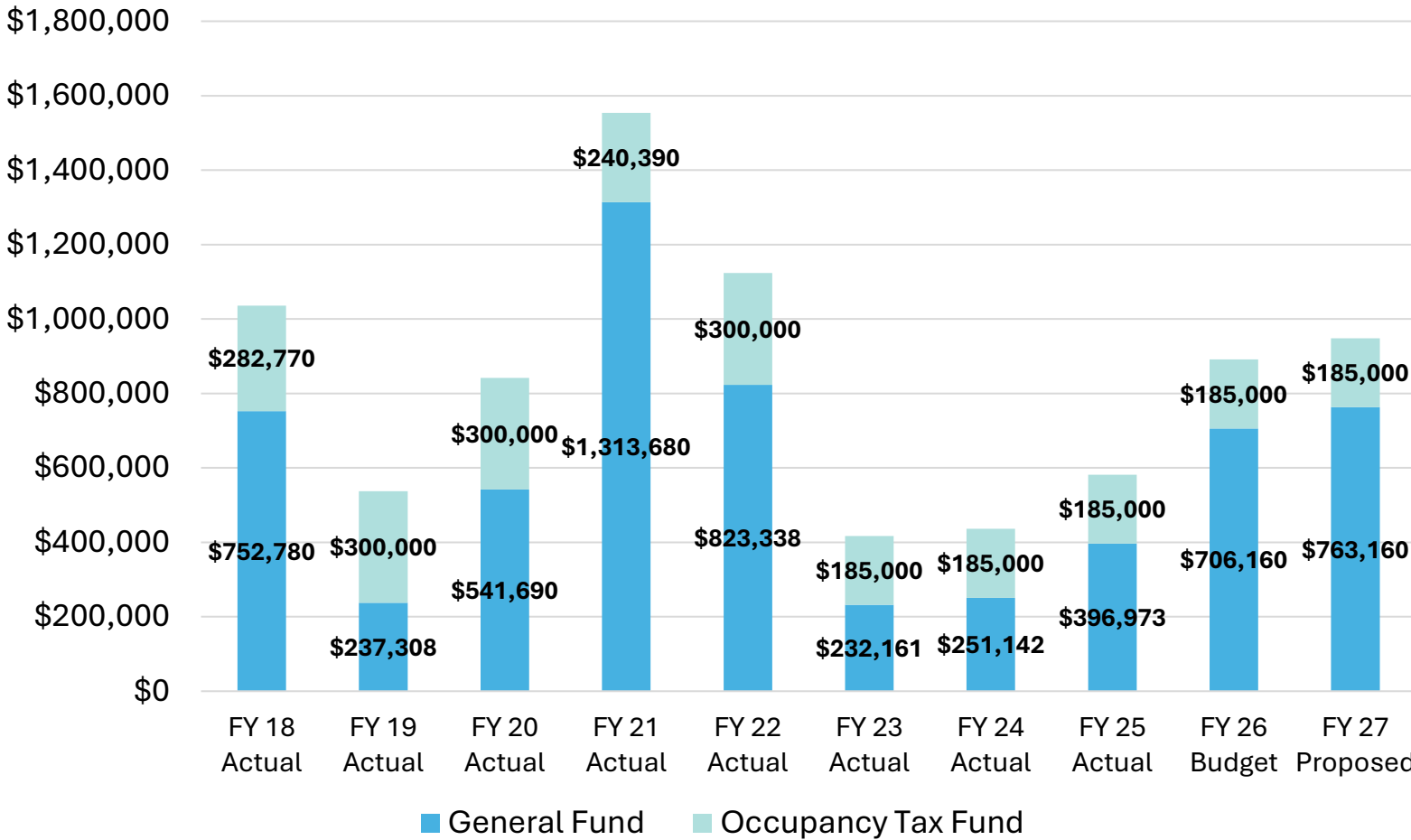
## Highlights:

- Removal of one-time debt payment (\$130,000)
- Increasing property insurance costs (\$47,000)
- General fund subsidy increase of \$57,000

	Budgeted FY 25-26	Proposed FY 26-27	Proposed- Budgeted % Change
<b>Expenses</b>			
Management Fee	\$306,590	\$316,590	3.9%
HVMG Operating Deficit*	100,840	100,840	0.0%
Capital Contribution / Equipment	380,000	250,000	-34.2%
Other Expenses (Insurance, Bldg. Maint.)	233,730	280,730	20.1%
<b>Total Expenses</b>	<b>\$1,021,160</b>	<b>\$948,160</b>	<b>-7.1%</b>
<b>Revenues</b>			
Transfer from Occupancy Tax Fund	\$185,000	\$185,000	0.0%
Transfer from General Fund	706,160	763,160	8.1%
Transfer from Leasing Fund	130,000	0	-100.0%
<b>Total Revenues</b>	<b>\$1,021,160</b>	<b>\$948,160</b>	<b>-7.1%</b>

# THE BENTON

## CITY SHARE OF CONVENTION CENTER OPERATIONS



# TRUIST STADIUM

## Highlights:

- Net loss covered by:
  - Transfer from debt service fund (\$359,920)
  - Transfer from general fund (\$250,000)
  - Fund balance appropriation (\$150,000)

	Budgeted FY 25-26	Proposed FY 26-27	Proposed- Budgeted % Change
<b>Revenues</b>			
Lease Payments	\$920,760	\$937,250	1.8%
Interest and Dividends	4,490	1,500	-66.6%
<b>Total Revenues</b>	<b>\$925,250</b>	<b>\$938,750</b>	<b>1.5%</b>
<b>Expenses</b>			
Insurance	\$99,500	\$119,780	20.4%
Property Maintenance / Capital Contribution	300,000	234,180	-21.9%
Debt Expenses	1,392,250	1,344,710	-3.4%
<b>Total Expenses</b>	<b>\$1,791,750</b>	<b>\$1,698,670</b>	<b>-5.2%</b>
<b>Net Income/(Loss)</b>	<b>(\$866,500)</b>	<b>(\$759,920)</b>	<b>-12.3%</b>

# STORMWATER FUND

## Highlights:

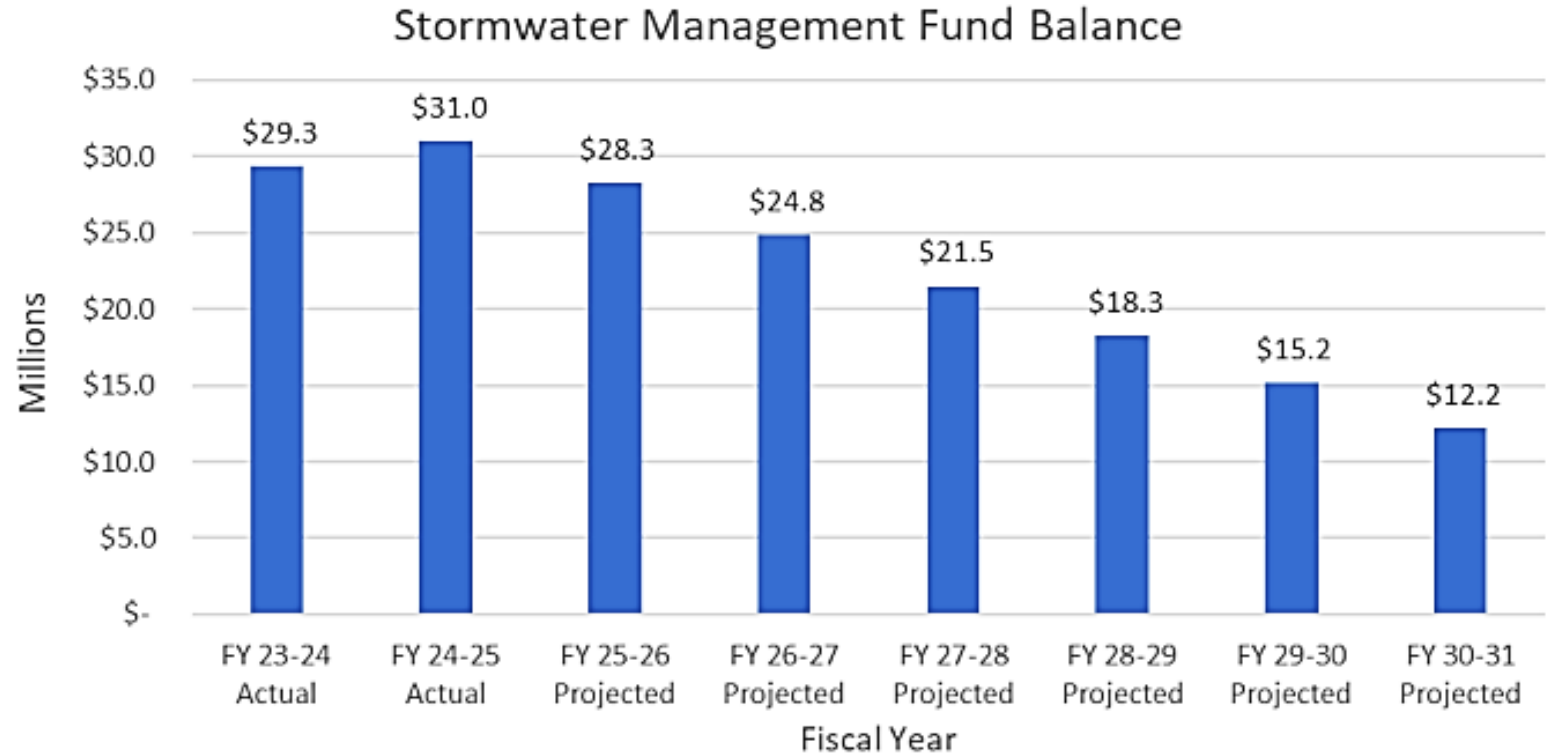
- Net loss covered by:
  - 4% increase in stormwater rates effective January 2027
  - Removal of one-time debt payoff (-\$200,000)
  - Transfers to other funds increased mostly related to leaf collection costs (\$154,100)

	Budget FY 26	Proposed FY 27	% Change
<b>Revenues</b>			
Charges for Service	\$12,310,540	\$12,758,980	3.6%
Other Operating Revenues	214,600	239,600	11.7%
Fund Balance	1,363,560	945,290	-30.7%
<b>Total Revenues</b>	<b>\$13,888,700</b>	<b>\$13,943,870</b>	<b>0.4%</b>
<b>Expenses</b>			
Personnel	\$4,538,850	\$4,518,010	-0.5%
Supplies & Services	4,786,980	4,909,140	2.6%
Debt Expenses	1,059,240	858,990	-18.9%
Transfers to Other Funds	3,503,630	3,657,730	4.4%
<b>Total Expenses</b>	<b>\$13,888,700</b>	<b>\$13,943,870</b>	<b>0.4%</b>

# STORMWATER FUND

## Notes:

- Projection assumes all future capital improvements are PayGo (cash) funded
- There will be more in appropriated projects than cash available in the fund
- Fund will require substantial rate increases and/or debt issuances in the future



# UTILITIES FUNDS

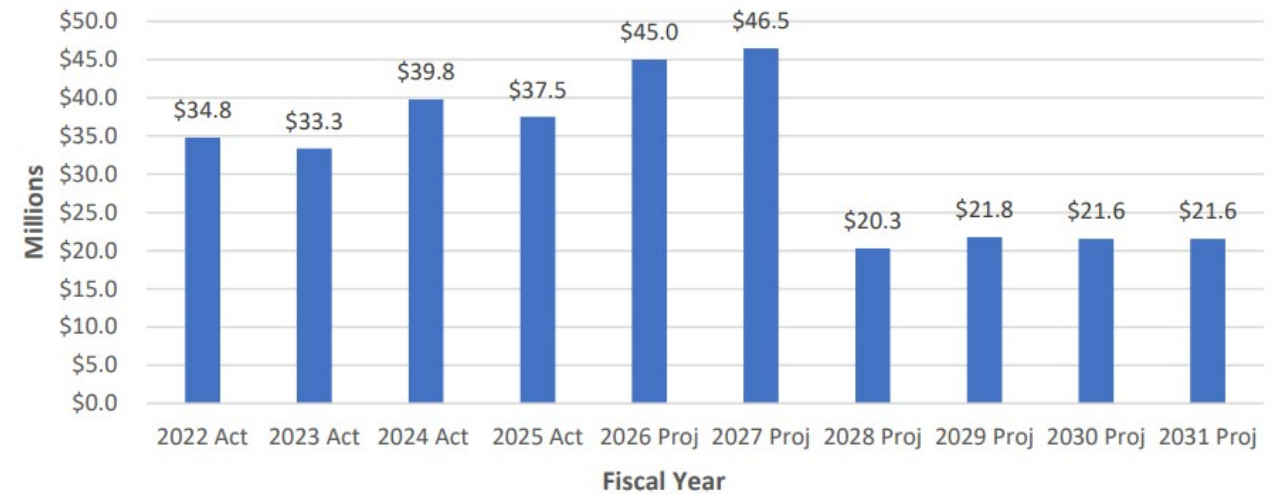
## Notes:

- Rate structures adopted by Utilities Commission
- Significant budget review and recommendation from Utilities Commission

### Water & Sewer Utility Fund Cash Reserves



### Solid Waste Fund Unrestricted Cash Reserves



# WHAT'S NOT INCLUDED IN THE BUDGET

## Operating Request Examples:

- Security enhancements at Clark Campbell Transit Center
- Additional snow/ice equipment
- Website replacement
- City Link service request application replacement
- Additional funding for youth programming
- Progressive housing operations

Category	Requested Amount
Personnel Requests	\$3.2 million
Operating Requests	\$6.6 million
Affordable Housing	\$4.0 million
Street Resurfacing	\$4.8 million
Community Agencies	\$3.6 million
<b>Subtotal</b>	<b>\$21.7 million</b>





## Upcoming Budget Meetings

May 14<sup>th</sup> – Budget Workshop 2:00 pm @ City Hall

May 18<sup>th</sup> – Budget Public Hearing 6:00 pm @ City Hall

May 19<sup>th</sup> – Budget Information Session 6:00 pm @ Sprague Street Recreation Center (with Neighborhood Services Department)

May 21<sup>st</sup> – Budget Workshop 2:00 pm @ City Hall

June 1<sup>st</sup> – Budget Adoption 6:00 pm @ City Hall

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