

**ANNUAL APPROPRIATION AND TAX LEVY ORDINANCE FOR THE
CITY OF WINSTON-SALEM, NORTH CAROLINA
FOR THE FISCAL YEAR 2023-2024**

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, 2023 and ending June 30, 2024.

SECTION 1. Expenditures by Fund.

General Fund

Community and Economic Development	\$22,281,490
Public Safety	141,903,450
Transportation	18,276,520
Recreation and Culture	17,401,210
Environmental Health	28,194,540
Interdepartmental Services	20,630,790
General Government	27,269,380
Other	-4,359,690
Total General Fund Expenditures	\$271,597,690

Internal Service Funds

Warehouse	\$662,230
Fleet Services	13,200,270
Information Systems	15,526,770
Risk Management Reserve Fund	5,678,160
Employment Benefits Funds	74,903,600
Total Internal Service Funds Expenditures	\$109,971,030

Debt Service Fund Expenditures **\$44,553,210**

Post-Employment Benefits Fund Expenditures **\$8,961,690**

Enterprise Funds

Water and Sewer Utilities	\$109,392,580
Solid Waste Disposal	13,362,120
Stormwater Management	12,143,400
Winston-Salem Fairgrounds	4,912,700
Winston-Salem Transit Authority	23,016,390
Parking Lots and Decks	1,417,870
Convention Center	884,340
Bowman Gray Stadium	542,920
Downtown Ballpark	1,564,460
Total Enterprise Funds Expenditures	\$167,236,780

Special Revenue Funds

Powell Bill (Gasoline Tax) Fund	\$7,257,180
Occupancy Tax Fund	1,097,820
Foreclosed Property Fund	40,000
Total Special Revenue Funds Expenditures	\$8,395,000
Leasing Equipment Acquisition Fund Expenditures	\$11,543,790
Leasing Fund Expenditures	\$9,990,210
Total Expenditures	\$632,249,400

SECTION 2. Revenues by Fund.

General Fund

Taxes

<i>Ad Valorem</i> Taxes	
Current Year	\$143,207,160
Prior Year and Penalties	850,000
Local Option Sales Tax	59,716,470
Subtotal Taxes	\$203,773,630

Licenses and Permits

Construction Permits	\$4,622,800
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Privilege Licenses	8,000
Gross Receipts Tax	360,000
Motor Vehicle Privilege Taxes	1,880,630
Other Licenses and Permits	231,830

Subtotal Licenses and Permits **\$7,103,260**

Intergovernmental Revenues

Utilities Franchise Tax	\$18,323,630
Beer and Wine Tax	955,440
ABC Store Allocation	2,377,840
Housing Authority Payment in Lieu of Taxes	130,950
Other	177,200

Subtotal Intergovernmental Revenues **\$21,965,060**

Charges for Service

Governmental Sales and Service	\$3,434,290
Parking Meters	110,000
Charges to State	699,760
Charges to Forsyth County	3,177,040
Interfund Charges	11,338,320
Charges to Other Municipalities	20,000

Subtotal Charges for Service **\$18,779,410**

Other Revenues

Rentals	\$399,650
Sales	310,000
Fines and Forfeitures	786,200
Contributions	247,630
Miscellaneous	371,040

Subtotal Other Revenues **\$2,114,520**

Transfers

From Home Investment Partnership Fund	\$80,000
From Community Development Block Grant Fund	1,113,010
From Housing Finance Assistance Fund	65,000
From Powell Bill (Gasoline Tax) Fund	5,146,100
From National Opioid Settlement Fund	412,840

From Leasing Fund	104,550
From Stormwater Fund	2,594,990
From Water and Sewer Utility Fund	96,540
From Workers Compensation Fund	220,160

Subtotal Transfers **\$9,833,190**

Fund Balance Appropriation **\$8,028,620**

Total General Fund Revenues **\$271,597,690**

Internal Service Funds

Investment Income	\$3,000,000
Charges for Service	101,455,820
Miscellaneous Revenues	1,331,000
Fund Balance Appropriation (Employment Benefits Funds, Risk Management Reserve Fund)	934,210
Transfers	
From Risk Management Reserve Fund	3,250,000

Total Internal Service Funds Revenues **\$109,971,030**

Debt Service Fund

<i>Ad Valorem</i> Taxes	\$24,685,540
Local Option Sales Tax	11,648,580
ABC Store Allocation	1,145,750
Forsyth County	208,750
Charges for Service	1,958,250
Investment Income	100,000
Other Revenues	90,000
Transfers	
From General Fund	2,118,770
Fund Balance Appropriation	2,597,570

Total Debt Service Fund Revenues **\$44,553,210**

Post-Employment Benefits Fund

City Contribution	\$1,348,630
Employee and Other Agency Contributions	2,203,500

Investment Income	1,000,000
Fund Balance Appropriation	4,409,560
Total Post-Employment Benefits Fund Revenues	\$8,961,690

Enterprise Funds

Water and Sewer Funds

Charges for Service	\$137,771,400
Assessments to Benefit Property	25,000
Miscellaneous Revenues	10,000
Transfers	
From Stormwater Management Fund	120,720
Addition to Fund Balance	-28,534,540

Subtotal Water and Sewer Funds Revenues **\$109,392,580**

Solid Waste Disposal Fund

Charges for Service	\$11,745,370
State Tire Disposal Tax	600,000
State Solid Waste Disposal Tax	236,900
State E-Recycling Funds	18,500
Sale of Recyclables/Other Resource Recovery	318,240
Transfers	
From Water and Sewer Funds	410,090
From Stormwater Management Fund	205,050
Addition to Fund Balance	-172,030

Subtotal Solid Waste Disposal Fund Revenues **\$13,362,120**

Stormwater Management Fund

Stormwater Management System User Fees	\$10,649,800
Construction Permits	161,600
Forsyth County	111,990
Erosion Control Fines	12,000
Miscellaneous Revenues	18,000
Fund Balance Appropriation	1,190,010

Subtotal Stormwater Management Fund Revenues **\$12,143,400**

Winston-Salem Fairgrounds Fund

Carolina Classic Fair Revenue	\$2,639,150
Non-Fair Revenue	1,025,100
Transfer From Occupancy Tax Fund	75,000
Fund Balance Appropriation	1,173,450

Subtotal Winston-Salem Fairgrounds Fund Revenues **\$4,912,700**

Winston-Salem Transit Authority

<i>Ad Valorem</i> Taxes	\$12,335,990
Fares and Fees	1,737,100
Federal Transit Administration	7,323,030
North Carolina Department of Transportation	1,168,140
Motor Vehicle Privilege Tax	292,700
Other Intergovernmental Revenues	286,000
Forsyth County	368,050
Reimbursements	10,000
Addition to Fund Balance	-504,620

Subtotal Winston-Salem Transit Authority Revenues **\$23,016,390**

Parking Fund

Parking & Rental Revenues	\$674,000
Transfer From General Fund	743,870

Subtotal Parking Fund Revenues **\$1,417,870**

Convention Center Fund

Transfers	
From General Fund	\$699,340
From Occupancy Tax Fund	185,000

Subtotal Convention Center Fund Revenues **\$884,340**

Bowman Gray Stadium Fund

Parking	\$15,000
Concessions	125,000
Winston-Salem State University	76,000
Reimbursables/Miscellaneous Sales	11,050
Facility Rentals	132,000
Transfer from Winston-Salem Fairgrounds Fund	183,870

Subtotal Bowman Gray Stadium Fund Revenues	\$542,920
Downtown Ballpark Fund	
Lease Payments	\$888,770
Transfer From Debt Service Fund	500,000
Fund Balance Appropriation	175,690
Subtotal Downtown Ballpark Fund Revenues	\$1,564,460
Total Enterprise Funds Revenues	\$167,236,780
Special Revenue Funds	
Powell Bill (Gasoline Tax) Fund	
Gasoline Tax	\$7,257,180
Subtotal Gasoline Tax Fund Revenues	\$7,257,180
Occupancy Tax Fund	
Occupancy Tax	\$1,154,080
Addition to Fund Balance	-56,260
Subtotal Occupancy Tax Fund Revenues	\$1,097,820
Foreclosed Property Fund	
Proceeds from the Sale of Real Estate	\$40,000
Subtotal Foreclosed Property Fund Revenues	\$40,000
Total Special Revenue Funds Revenues	\$8,395,000
Leasing Equipment Acquisition Fund	
North Carolina Municipal Leasing Corporation	\$11,543,790
Total Leasing Equipment Acquisition Fund Revenues	\$11,543,790

Leasing Fund

Lease Payments – City	\$15,342,320
Lease Payments – Outside Agencies	233,590
Addition to Fund Balance	-5,585,700
Total Leasing Fund Revenues	\$9,990,210
Total Revenues	\$632,249,400

SECTION 3. That the reserve for encumbrances at June 30, 2023, 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 2023-2024 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 2023-2024, the following *ad valorem* taxes, at a rate of sixty-six and one tenth cents (\$.6610) 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 \$.6610 per one hundred dollars (\$100) on \$1,065,519,553 in assessed property representing the value of economic development projects.
- b) General: a tax rate of \$.5183 per one hundred dollars (\$100) of assessed valuation of property located within the City of Winston-Salem, North Carolina, except for \$1,065,519,553 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 \$1,065,519,553 in assessed property representing economic development projects, for Winston-Salem Transit Authority operating and capital program purposes.
- d) Bond Indebtedness: a tax rate of \$.0941 per one hundred dollars (\$100) of assessed valuation of property located within the City of Winston-Salem, North Carolina, except for \$1,065,519,553 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. That the taxes hereby levied shall be due and collectible on September 1, 2023.

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, 2023.