

Ordinance #25-0245A
2025 Ordinance Book, Page 39

**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 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, 2025 and ending June 30, 2026.

SECTION 1. Expenditures by Fund.

General Fund

Community and Economic Development	\$22,992,690
Public Safety	156,881,560
Transportation	22,345,810
Recreation and Culture	20,875,750
Environmental Health	30,676,420
Interdepartmental Services	21,892,730
General Government	32,770,350
Other	-5,287,460
Total General Fund Expenditures	\$303,147,850

Internal Service Funds

Warehouse	\$694,700
Fleet Services	30,175,390
Information Technology	19,224,960
Risk Management Reserve Fund	5,288,170
Employment Benefits Funds	90,328,140
Total Internal Service Funds Expenditures	\$145,711,360
Debt Service Fund Expenditures	\$93,850,580

Post-Employment Benefits Fund Expenditures	\$9,807,090
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Enterprise Funds

Water and Sewer Utilities	\$127,711,470
Solid Waste Disposal	19,213,030
Stormwater Management	13,888,700
Winston-Salem Fairgrounds	7,554,070
Winston-Salem Transit Authority	30,390,240
Parking Lots and Decks	1,187,840
Convention Center	8,221,160
Bowman Gray Stadium	857,200
Downtown Ballpark	1,791,750

Total Enterprise Funds Expenditures	\$210,815,460
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Special Revenue Funds

Powell Bill (Gasoline Tax) Fund	\$8,746,800
Occupancy Tax Fund	1,113,740
Foreclosed Property Fund	60,000
Downtown Winston-Salem Business Improvement District Fund	767,670

Total Special Revenue Funds Expenditures	\$10,688,210
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Leasing Fund Expenditures	\$54,702,720
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Total Expenditures	\$828,723,270
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SECTION 2. Revenues by Fund.

General Fund

Taxes

<i>Ad Valorem</i> Taxes	
Current Year	\$168,896,340
Prior Year and Penalties	850,000
Local Option Sales Tax	64,121,450

Subtotal Taxes	\$233,867,790
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Licenses and Permits

Construction Permits	\$4,861,850
Privilege Licenses	8,000
Gross Receipts Tax	475,000
Motor Vehicle Privilege Taxes	1,880,630
Other Licenses and Permits	615,810

Subtotal Licenses and Permits	\$7,841,290
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Intergovernmental Revenues

Utilities Franchise Tax	\$22,548,100
Beer and Wine Tax	1,065,000
ABC Store Allocation	2,636,020
Housing Authority Payment in Lieu of Taxes	100,930
Other	177,200

Subtotal Intergovernmental Revenues	\$26,527,250
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Charges for Service

Governmental Sales and Service	\$4,237,410
Parking Meters	419,000
Charges to State	774,500
Charges to Forsyth County	3,764,200
Interfund Charges	11,142,380
Charges to Other Municipalities	11,000

Subtotal Charges for Service	\$20,348,490
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Other Revenues

Rentals	\$410,580
Sales	560,000
Fines and Forfeitures	786,200
Contributions	262,830
Miscellaneous	406,240

Subtotal Other Revenues	\$2,425,850
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Transfers

From Home Investment Partnership Fund	\$80,000
From Community Development Block Grant Fund	1,179,920
From Housing Finance Assistance Fund	65,000

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From Powell Bill (Gasoline Tax) Fund	5,146,100
From National Opioid Settlement Fund	490,000
From Leasing Fund	105,000
From Stormwater Fund	3,167,630
From Water and Sewer Utility Fund	98,450
From Workers Compensation Fund	263,510

Subtotal Transfers **\$10,595,610**

Fund Balance Appropriation \$1,541,570

Total General Fund Revenues **\$303,147,850**

Internal Service Funds

Investment Income	\$2,000,000
Charges for Service	127,328,110
Miscellaneous Revenues	5,467,000
Fund Balance Appropriation (Employment Benefits Funds, Risk Management Reserve Fund)	8,166,250
Transfers Between Funds	2,750,000

Total Internal Service Funds Revenues **\$145,711,360**

Debt Service Fund

<i>Ad Valorem</i> Taxes	\$25,994,970
Local Option Sales Tax	12,556,140
ABC Store Allocation	1,318,010
Forsyth County	200,000
Charges for Service	1,960,560
Investment Income	200,000
Transfers	
From General Fund	1,390,970
From Capital Projects Fund	2,640,750
Fund Balance Appropriation	47,589,180

Total Debt Service Fund Revenues **\$93,850,580**

Post-Employment Benefits Fund

City Contribution	\$400,000
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Employee and Other Agency Contributions	1,918,500
Investment Income	1,000,000
Fund Balance Appropriation	6,488,590

Total Post-Employment Benefits Fund Revenues **\$9,807,090**

Enterprise Funds

Water and Sewer Funds

Charges for Service	\$153,796,780
Assessments to Benefit Property	37,660
Miscellaneous Revenues	15,060
Transfers	
From Stormwater Management Fund	120,700
Addition to Fund Balance	-26,258,730

Subtotal Water and Sewer Funds Revenues **\$127,711,470**

Solid Waste Disposal Fund

Charges for Service	\$12,483,650
State Tire Disposal Tax	600,000
State Solid Waste Disposal Tax	260,670
State E-Recycling Funds	18,500
Sale of Recyclables/Other Resource Recovery	308,920
Transfers	
From Water and Sewer Funds	430,600
From Stormwater Management Fund	215,300
Fund Balance Appropriation	4,895,390

Subtotal Solid Waste Disposal Fund Revenues **\$19,213,030**

Stormwater Management Fund

Stormwater Management System User Fees	\$12,144,040
Construction Permits	186,600
Forsyth County	161,500
Erosion Control Fines	12,000
Miscellaneous Revenues	21,000
Fund Balance Appropriation	1,363,560

Subtotal Stormwater Management Fund Revenues **\$13,888,700**

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Winston-Salem Fairgrounds Fund

Carolina Classic Fair Revenue	\$3,460,550
Non-Fair Revenue	2,921,000
Transfer From General Fund	1,097,520
Transfer From Occupancy Tax Fund	75,000

Subtotal Winston-Salem Fairgrounds Fund Revenues **\$7,554,070**

Winston-Salem Transit Authority

<i>Ad Valorem</i> Taxes	\$25,946,950
Fares and Fees	1,573,000
Federal Transit Administration	3,300,000
North Carolina Department of Transportation	1,168,140
Motor Vehicle Privilege Tax	295,000
Other Intergovernmental Revenues	286,000
Reimbursements	129,640
Addition to Fund Balance	-2,308,490

Subtotal Winston-Salem Transit Authority Revenues **\$30,390,240**

Parking Fund

Parking & Rental Revenues	\$674,000
Transfer From General Fund	513,840

Subtotal Parking Fund Revenues **\$1,187,840**

Convention Center Fund

Miscellaneous Revenues	\$7,330,000
Transfers	
From General Fund	706,160
From Occupancy Tax Fund	185,000

Subtotal Convention Center Fund Revenues **\$8,221,160**

Bowman Gray Stadium Fund

Parking	\$20,000
Concessions	210,000
Winston-Salem State University	76,000
Reimbursables/Miscellaneous Sales	52,750
Facility Rentals	136,000
Transfer from Winston-Salem Fairgrounds Fund	362,450

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Subtotal Bowman Gray Stadium Fund Revenues	\$857,200
Downtown Ballpark Fund	
Lease Payments	\$925,250
Transfer From Debt Service Fund	466,500
Fund Balance Appropriation	400,000
Subtotal Downtown Ballpark Fund Revenues	\$1,791,750
Total Enterprise Funds Revenues	\$210,815,460
Special Revenue Funds	
Powell Bill (Gasoline Tax) Fund	
Gasoline Tax	\$8,746,800
Subtotal Gasoline Tax Fund Revenues	\$8,746,800
Occupancy Tax Fund	
Occupancy Tax	\$1,226,000
Addition to Fund Balance	-112,260
Subtotal Occupancy Tax Fund Revenues	\$1,113,740
Foreclosed Property Fund	
Proceeds from the Sale of Real Estate	\$60,000
Subtotal Foreclosed Property Fund Revenues	\$60,000
Downtown Winston-Salem Business Improvement District (BID) Fund	
<i>Ad Valorem</i> Taxes	\$767,670
Subtotal Downtown Winston-Salem BID Fund	\$767,670
Total Special Revenue Funds Revenues	\$10,688,210
Leasing Fund	
Lease Payments – City	\$4,470,000

Lease Payments – Outside Agencies	232,720
Transfer from Debt Service	50,000,000
Total Leasing Fund Revenues	\$54,702,720
Total Revenues	\$828,723,270

SECTION 3. That the reserve for encumbrances at June 30, 2025, 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 2025-2026 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 2025-2026, the following *ad valorem* taxes, at a rate of fifty-six and seven hundredths cents (\$.5670) 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 \$.5670 per one hundred dollars (\$100) on \$1,159,310,000 in assessed property representing the value of economic development projects.
- b) General: a tax rate of \$.4266 per one hundred dollars (\$100) of assessed valuation of property located within the City of Winston-Salem, North Carolina, except for \$1,159,310,000 in assessed property representing economic development projects, for general purposes.
- c) Transit: a tax rate of \$.0721 per one hundred dollars (\$100) of assessed valuation of property located within the City of Winston-

Salem, North Carolina, except for \$1,159,310,000 in assessed property representing economic development projects, for Winston-Salem Transit Authority operating and capital program purposes.

- d) Bond Indebtedness: a tax rate of \$.0683 per one hundred dollars (\$100) of assessed valuation of property located within the City of Winston-Salem, North Carolina, except for \$1,159,310,000 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 2025-2026, 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, 2025.

SECTION 8. That the City Manager, or his designee, is hereby authorized to transfer appropriations within a fund 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, 2025.