

**ANNUAL APPROPRIATION AND TAX LEVY ORDINANCE FOR THE
CITY OF WINSTON-SALEM, NORTH CAROLINA
FOR THE FISCAL YEAR 2026-2027**

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, 2026 and ending June 30, 2027.

SECTION 1. Expenditures by Fund.

General Fund

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|--|----------------------|
| Community and Economic Development | \$22,751,320 |
| Public Safety | 166,714,020 |
| Transportation | 23,435,200 |
| Recreation and Culture | 22,356,650 |
| Environmental Health | 31,912,800 |
| Interdepartmental Services | 21,774,060 |
| General Government | 28,544,560 |
| Other | -5,668,970 |
| Total General Fund Expenditures | \$311,819,640 |

Internal Service Funds

| | |
|---|----------------------|
| Warehouse | \$624,120 |
| Fleet Services | 35,084,410 |
| Information Technology | 20,029,690 |
| Risk Management Reserve Fund | 5,622,280 |
| Employment Benefits Funds | 74,321,500 |
| Total Internal Service Funds Expenditures | \$135,682,000 |
| Debt Service Fund Expenditures | \$51,975,840 |
| Post-Employment Benefits Fund Expenditures | \$11,561,270 |

Enterprise Funds

| | |
|--|----------------------|
| Water and Sewer Utilities | \$136,385,510 |
| Solid Waste Disposal | 17,905,320 |
| Stormwater Management | 14,291,140 |
| Winston-Salem Fairgrounds | 6,700,220 |
| Winston-Salem Transit Authority | 33,745,250 |
| Parking Lots and Decks | 538,020 |
| Convention Center | 8,148,160 |
| Bowman Gray Stadium | 849,090 |
| Downtown Ballpark | 1,698,670 |
| Total Enterprise Funds Expenditures | \$220,261,380 |

Special Revenue Funds

| | |
|---|----------------------|
| Powell Bill (Gasoline Tax) Fund | \$9,169,100 |
| Occupancy Tax Fund | 1,209,240 |
| Foreclosed Property Fund | 60,000 |
| Downtown Winston-Salem Business Improvement District Fund | 770,960 |
| Total Special Revenue Funds Expenditures | \$11,209,300 |
| Total Expenditures | \$742,509,430 |

SECTION 2. Revenues by Fund.

General Fund

Taxes

Ad Valorem Taxes

| | |
|--------------------------|---------------|
| Current Year | \$179,173,060 |
| Prior Year and Penalties | 850,000 |
| Local Option Sales Tax | 68,269,650 |

Subtotal Taxes **\$248,292,710**

Licenses and Permits

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| Construction Permits | \$5,637,000 |
| Privilege Licenses | 8,000 |
| Gross Receipts Tax | 560,000 |

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| Motor Vehicle Privilege Taxes | 3,574,550 |
| Other Licenses and Permits | 615,610 |

Subtotal Licenses and Permits **\$10,395,160**

Intergovernmental Revenues

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|--|--------------|
| Utilities Franchise Tax | \$21,852,310 |
| Beer and Wine Tax | 1,065,000 |
| ABC Store Allocation | 2,272,180 |
| Housing Authority Payment in Lieu of Taxes | 100,930 |
| Other | 114,700 |

Subtotal Intergovernmental Revenues **\$25,405,120**

Charges for Service

| | |
|---------------------------------|-------------|
| Governmental Sales and Service | \$4,489,310 |
| Parking Meters | 419,000 |
| Charges to State | 774,500 |
| Charges to Forsyth County | 3,895,470 |
| Interfund Charges | 4,993,920 |
| Charges to Other Municipalities | 11,000 |

Subtotal Charges for Service **\$14,583,200**

Other Revenues

| | |
|-----------------------|-----------|
| Rentals | \$422,760 |
| Sales | 615,000 |
| Fines and Forfeitures | 786,200 |
| Contributions | 264,980 |
| Miscellaneous | 476,540 |

Subtotal Other Revenues **\$2,565,480**

Transfers

| | |
|---|-----------|
| From Home Investment Partnership Fund | \$244,100 |
| From Community Development Block Grant Fund | 1,044,920 |
| From Housing Finance Assistance Fund | 65,000 |
| From Powell Bill (Gasoline Tax) Fund | 3,454,480 |
| From National Opioid Settlement Fund | 480,000 |
| From Stormwater Fund | 3,284,840 |
| From Water and Sewer Utility Fund | 111,250 |

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|-----------------------------------|-----------|
| From Workers Compensation Fund | 266,780 |
| From Employee Benefits Trust Fund | 1,500,000 |

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| Subtotal Transfers | \$10,451,370 |
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| Fund Balance Appropriation | \$126,600 |
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|------------------------------------|----------------------|
| Total General Fund Revenues | \$311,819,640 |
|------------------------------------|----------------------|

Internal Service Funds

| | |
|--|-------------|
| Investment Income | \$2,000,000 |
| Charges for Service | 123,594,090 |
| Miscellaneous Revenues | 2,661,000 |
| Fund Balance Appropriation (Employment Benefits Funds, Risk Management Reserve Fund) | 2,426,910 |
| Transfers Between Funds | 5,000,000 |

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|--|----------------------|
| Total Internal Service Funds Revenues | \$135,682,000 |
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Debt Service Fund

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|----------------------------|--------------|
| <i>Ad Valorem</i> Taxes | \$26,266,220 |
| Local Option Sales Tax | 13,060,380 |
| ABC Store Allocation | 1,136,090 |
| Forsyth County | 197,000 |
| Charges for Service | 1,963,760 |
| Investment Income | 200,000 |
| Other Revenues | 234,310 |
| Transfers | |
| From General Fund | 1,036,180 |
| From Capital Projects Fund | 100,000 |
| Fund Balance Appropriation | 7,781,900 |

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| Total Debt Service Fund Revenues | \$51,975,840 |
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Post-Employment Benefits Fund

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|---|-----------|
| City Contribution | \$400,000 |
| Employee and Other Agency Contributions | 2,114,790 |
| Investment Income | 1,000,000 |
| Fund Balance Appropriation | 8,046,480 |

Total Post-Employment Benefits Fund Revenues **\$11,561,270**

Enterprise Funds

Water and Sewer Funds

| | |
|---------------------------------|---------------|
| Charges for Service | \$164,716,580 |
| Assessments to Benefit Property | 37,660 |
| Miscellaneous Revenues | 15,060 |
| Transfers | |
| From Stormwater Management Fund | 150,880 |
| Addition to Fund Balance | -28,534,670 |

Subtotal Water and Sewer Funds Revenues **\$136,385,510**

Solid Waste Disposal Fund

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|---|--------------|
| Charges for Service | \$13,060,500 |
| State Tire Disposal Tax | 650,000 |
| State Solid Waste Disposal Tax | 260,000 |
| State E-Recycling Funds | 20,000 |
| Sale of Recyclables/Other Resource Recovery | 335,000 |
| Transfers | |
| From Water and Sewer Funds | 444,030 |
| From Stormwater Management Fund | 222,010 |
| Fund Balance Appropriation | 2,913,780 |

Subtotal Solid Waste Disposal Fund Revenues **\$17,905,320**

Stormwater Management Fund

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|--|--------------|
| Stormwater Management System User Fees | \$12,629,800 |
| Construction Permits | 202,600 |
| Forsyth County | 124,180 |
| Erosion Control Fines | 12,000 |
| Miscellaneous Revenues | 30,000 |
| Fund Balance Appropriation | 1,292,560 |

Subtotal Stormwater Management Fund Revenues **\$14,291,140**

Winston-Salem Fairgrounds Fund

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|-------------------------------|-------------|
| Carolina Classic Fair Revenue | \$3,479,450 |
| Non-Fair Revenue | 2,754,000 |

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| Transfer From General Fund | 391,770 |
| Transfer From Occupancy Tax Fund | 75,000 |
| Subtotal Winston-Salem Fairgrounds Fund Revenues | \$6,700,220 |
| Winston-Salem Transit Authority | |
| <i>Ad Valorem</i> Taxes | \$26,313,590 |
| Fares and Fees | 1,639,700 |
| Federal Grants | 6,023,080 |
| North Carolina Department of Transportation | 1,168,140 |
| Motor Vehicle Privilege Tax | 292,700 |
| Other Intergovernmental Revenues | 195,630 |
| Reimbursements | 119,640 |
| Addition to Fund Balance | -2,007,230 |
| Subtotal Winston-Salem Transit Authority Revenues | \$33,745,250 |
| Parking Fund | |
| Parking & Rental Revenues | \$318,600 |
| Transfer From General Fund | 219,420 |
| Subtotal Parking Fund Revenues | \$538,020 |
| Convention Center Fund | |
| Miscellaneous Revenues | \$7,200,000 |
| Transfers | |
| From General Fund | 763,160 |
| From Occupancy Tax Fund | 185,000 |
| Subtotal Convention Center Fund Revenues | \$8,148,160 |
| Bowman Gray Stadium Fund | |
| Parking | \$30,000 |
| Concessions | 300,000 |
| Winston-Salem State University | 76,000 |
| Reimbursables/Miscellaneous Sales | 18,550 |
| Facility Rentals | 145,000 |
| Transfer from General Fund | 279,540 |
| Subtotal Bowman Gray Stadium Fund Revenues | \$849,090 |

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| Downtown Ballpark Fund | |
| Lease Payments | \$938,750 |
| Transfer From General Fund | 250,000 |
| Transfer From Debt Service Fund | 359,920 |
| Fund Balance Appropriation | 150,000 |
| Subtotal Downtown Ballpark Fund Revenues | \$1,698,670 |

Total Enterprise Funds Revenues **\$220,261,380**

Special Revenue Funds

| | |
|--|--------------------|
| Powell Bill (Gasoline Tax) Fund | |
| Gasoline Tax | \$8,749,100 |
| Fund Balance Appropriation | 420,000 |
| Subtotal Gasoline Tax Fund Revenues | \$9,169,100 |

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| Occupancy Tax Fund | |
| Occupancy Tax | \$1,200,000 |
| Fund Balance Appropriation | 9,240 |
| Subtotal Occupancy Tax Fund Revenues | \$1,209,240 |

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|---|-----------------|
| 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 | \$770,960 |
| Subtotal Downtown Winston-Salem BID Fund | \$770,960 |

Total Special Revenue Funds Revenues **\$11,209,300**

Total Revenues **\$742,509,430**

SECTION 3. That the reserve for encumbrances at June 30, 2026, 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 2026-2027 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 2026-2027, the following *ad valorem* taxes, at a rate of fifty-eight and ninety hundredths cents (\$.5890) 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 \$.5890 per one hundred dollars (\$100) on \$1,129,810,000 in assessed property representing the value of economic development projects.
- b) General: a tax rate of \$.4486 per one hundred dollars (\$100) of assessed valuation of property located within the City of Winston-Salem, North Carolina, except for \$1,129,810,000 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 \$1,129,810,000 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 \$1,129,810,000 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 2026-2027, 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, 2026.

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, 2026.