

Ordinance #22-0380  
2022 Ordinance Book, Page 69

**ANNUAL APPROPRIATION AND TAX LEVY ORDINANCE FOR THE  
CITY OF WINSTON-SALEM, NORTH CAROLINA  
FOR THE FISCAL YEAR 2022-2023**

**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, 2022 and ending June 30, 2023.

**SECTION 1. Expenditures by Fund.**

**General Fund**

Community and Economic Development	\$20,229,770
Public Safety	128,794,870
Transportation	17,889,560
Recreation and Culture	17,010,530
Environmental Health	26,696,240
Interdepartmental Services	17,947,620
General Government	24,492,570
Other	-4,067,150
<b>Total General Fund Expenditures</b>	<b>\$248,994,010</b>

**Internal Service Funds**

Warehouse	\$616,060
Fleet Services	11,759,270
Information Systems	14,528,260
Risk Management Reserve Fund	1,500,000
Employment Benefits Funds	69,845,270

**Total Internal Service Funds Expenditures** **\$98,248,860**

**Debt Service Fund Expenditures** **\$42,197,070**

**Post-Employment Benefits Fund Expenditures** **\$8,883,770**

**Enterprise Funds**

Water and Sewer Utilities	\$103,382,230
Solid Waste Disposal	12,535,490
Stormwater Management	11,496,150
Winston-Salem Fairgrounds	4,246,330
Winston-Salem Transit Authority	22,407,150
Parking Lots and Decks	1,443,570
Convention Center	777,620
Bowman Gray Stadium	457,720
Downtown Ballpark	1,399,260
<b>Total Enterprise Funds Expenditures</b>	<b>\$158,145,520</b>

**Special Revenue Funds**

Powell Bill (Gasoline Tax) Fund	\$9,727,180
Occupancy Tax Fund	1,000,000
<b>Total Special Revenue Funds Expenditures</b>	<b>\$10,727,180</b>
<b>Leasing Fund Expenditures</b>	<b>\$7,838,070</b>
<b>Total Expenditures</b>	<b>\$575,034,480</b>

**SECTION 2. Revenues by Fund.**

**General Fund**

**Taxes**

<i>Ad Valorem</i> Taxes	
Current Year	\$130,780,020
Prior Year and Penalties	850,000
Local Option Sales Tax	52,743,450
<b>Subtotal Taxes</b>	<b>\$184,373,470</b>

**Licenses and Permits**

Construction Permits	\$4,900,850
Privilege Licenses	8,000
Gross Receipts Tax	360,000
Motor Vehicle Privilege Taxes	1,875,140
Other Licenses and Permits	231,830

<b>Subtotal Licenses and Permits</b>	<b>\$7,375,820</b>
<b>Intergovernmental Revenues</b>	
Utilities Franchise Tax	\$17,482,860
Beer and Wine Tax	1,013,180
ABC Store Allocation	2,241,310
Housing Authority Payment in Lieu of Taxes	103,000
Other	177,200
<b>Subtotal Intergovernmental Revenues</b>	<b>\$21,017,550</b>
<b>Charges for Service</b>	
Governmental Sales and Service	\$3,804,530
Parking Meters	110,000
Charges to State	699,760
Charges to Forsyth County	2,789,610
Interfund Charges	11,148,720
Charges to Other Municipalities	28,000
<b>Subtotal Charges for Service</b>	<b>\$18,580,620</b>
<b>Other Revenues</b>	
Rentals	\$472,700
Sales	310,000
Fines and Forfeitures	886,200
Contributions	250,470
Miscellaneous	521,040
<b>Subtotal Other Revenues</b>	<b>\$2,440,410</b>
<b>Transfers</b>	
From Home Investment Partnership Fund	\$80,000
From Supportive Housing Grants Fund	108,060
From Community Development Block Grant Fund	992,590
From Housing Assistance Finance Fund	65,000
From Powell Bill (Gasoline Tax) Fund	5,146,100
From Capital Projects Fund	60,000
From Leasing Fund	97,170
From Stormwater Fund	2,352,630
From Water and Sewer Utility Fund	90,900

From Workers Compensation Fund	128,360
<b>Subtotal Transfers</b>	<b>\$9,120,810</b>
Fund Balance Appropriation	\$6,085,330
<b>Total General Fund Revenues</b>	<b>\$248,994,010</b>

**Internal Service Funds**

Charges for Service	\$93,450,550
Miscellaneous Revenues	1,131,000
Fund Balance Appropriation (Employment Benefits Funds, Risk Management Reserve Fund)	3,667,310
<b>Total Internal Service Funds Revenues</b>	<b>\$98,248,860</b>

**Debt Service Fund**

<i>Ad Valorem</i> Taxes	\$25,582,830
Local Option Sales Tax	9,955,940
ABC Store Allocation	1,120,650
Forsyth County	210,000
Charges for Service	1,959,620
Investment Income	100,000
Other Revenues	180,000
Transfers	
From General Fund	2,102,410
Fund Balance Appropriation	985,620
<b>Total Debt Service Fund Revenues</b>	<b>\$42,197,070</b>

**Post-Employment Benefits Fund**

City Contribution	\$1,453,750
Employee and Other Agency Contributions	2,203,500
Investment Income	1,000,000
Fund Balance Appropriation	4,226,520
<b>Total Post-Employment Benefits Fund Revenues</b>	<b>\$8,883,770</b>

**Enterprise Funds**

**Water and Sewer Funds**

Charges for Service	\$127,795,900
Assessments to Benefit Property	25,000
Miscellaneous Revenues	10,000
Transfers	
From Stormwater Management Fund	120,720
Addition to Fund Balance	-24,569,390
<b>Subtotal Water and Sewer Funds Revenues</b>	<b>\$103,382,230</b>

**Solid Waste Disposal Fund**

Charges for Service	\$11,675,790
State Tire Disposal Tax	572,300
State Solid Waste Disposal Tax	197,600
State E-Recycling Funds	20,000
Sale of Recyclables/Other Resource Recovery	300,770
Forsyth County	278,600
Transfers	
From Water and Sewer Funds	390,570
From Stormwater Management Fund	195,280
Addition to Fund Balance	-1,095,420
<b>Subtotal Solid Waste Disposal Fund Revenues</b>	<b>\$12,535,490</b>

**Stormwater Management Fund**

Stormwater Management System User Fees	\$10,241,800
Construction Permits	161,600
Forsyth County	170,600
Erosion Control Fines	12,000
Miscellaneous Revenues	18,000
Fund Balance Appropriation	892,150
<b>Subtotal Stormwater Management Fund Revenues</b>	<b>\$11,496,150</b>

**Winston-Salem Fairgrounds Fund**

Carolina Classic Fair Revenue	\$2,548,000
Non-Fair Revenue	809,600
Transfer From Occupancy Tax Fund	75,000
Fund Balance Appropriation	813,730

<b>Subtotal Winston-Salem Fairgrounds Fund Revenues</b>	<b>\$4,246,330</b>
<b>Winston-Salem Transit Authority</b>	
Ad Valorem Taxes	\$11,032,540
Fares and Fees	1,737,100
Federal Transit Administration	8,231,250
North Carolina Department of Transportation	1,168,140
Motor Vehicle Privilege Tax	292,700
Other Intergovernmental Revenues	286,000
Forsyth County	393,480
Reimbursements	129,640
Addition to Fund Balance	-863,700
<b>Subtotal Winston-Salem Transit Authority Revenues</b>	<b>\$22,407,150</b>
<b>Parking Fund</b>	
Parking & Rental Revenues	\$675,000
Transfer From General Fund	768,570
<b>Subtotal Parking Fund Revenues</b>	<b>\$1,443,570</b>
<b>Convention Center Fund</b>	
Transfers	
From General Fund	\$592,620
From Occupancy Tax Fund	185,000
<b>Subtotal Convention Center Fund Revenues</b>	<b>\$777,620</b>
<b>Bowman Gray Stadium Fund</b>	
Parking	\$12,000
Concessions	120,000
Winston-Salem State University	61,000
Reimbursables/Miscellaneous Sales	11,050
Facility Rentals	121,000
Transfer from Winston-Salem Fairgrounds Fund	132,670
<b>Subtotal Bowman Gray Stadium Fund Revenues</b>	<b>\$457,720</b>
<b>Downtown Ballpark Fund</b>	
Lease Payments	\$873,250
Transfer From Debt Service Fund	526,010

<b>Subtotal Downtown Ballpark Fund Revenues</b>	<b>\$1,399,260</b>
<b>Total Enterprise Funds Revenues</b>	<b>\$158,145,520</b>
<b>Special Revenue Funds</b>	
<b>Powell Bill (Gasoline Tax) Fund</b>	
Gasoline Tax	\$7,257,180
Fund Balance Appropriation	2,470,000
<b>Subtotal Gasoline Tax Fund Revenues</b>	<b>\$9,727,180</b>
<b>Occupancy Tax Fund</b>	
Occupancy Tax	\$1,000,000
<b>Subtotal Occupancy Tax Fund Revenues</b>	<b>\$1,000,000</b>
<b>Total Special Revenue Funds Revenues</b>	<b>\$10,727,180</b>
<b>Leasing Fund</b>	
Lease Payments – City	\$9,040,640
Lease Payments – Outside Agencies	231,050
Addition to Fund Balance	-1,433,620
<b>Total Leasing Fund Revenues</b>	<b>\$7,838,070</b>
<b>Total Revenues</b>	<b>\$575,034,480</b>

**SECTION 3.** That the reserve for encumbrances at June 30, 2022, 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 2022-2023 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 2022-2023, the following *ad valorem* taxes, at a rate of sixty-three and sixty hundredths cents (\$.6360) 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 \$.6360 per one hundred dollars (\$100) on \$1,051,574,254 in assessed property representing the value of economic development projects.
- b) General: a tax rate of \$.4870 per one hundred dollars (\$100) of assessed valuation of property located within the City of Winston-Salem, North Carolina, except for \$1,051,574,254 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 \$1,051,574,254 in assessed property representing economic development projects, for Winston-Salem Transit Authority operating and capital program purposes.
- d) Bond Indebtedness: a tax rate of \$.1004 per one hundred dollars (\$100) of assessed valuation of property located within the City of Winston-Salem, North Carolina, except for \$1,051,574,254 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, 2022.

**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, 2022.