



City of Winston-Salem City Council
Council Agenda Item Summary

Title	Ordinance Amending the Fiscal Year 2025-26 Budget Ordinances for the City of Winston-Salem, North Carolina
City Council Committee	Committee of the Whole
Meeting Date	January 12, 2026
Staff Lead (Presenter)	Scott Tesh, Budget and Performance Management Director
Department Head	Scott Tesh, Budget and Performance Management Director
City Manager/ACM	W. Patrick Pate, City Manager

Agenda Item Summary

Recommended Council Action	Ordinance Approval
Suggested Action/ Motion Options	Motion to approve the ordinance amending the FY 25-26 budget ordinances
Strategic Focus Area	Good Government
Strategic Plan Objective	GG1: Delivering Efficient and Effective Core Services
Anticipated Fiscal Impact	Fiscal Impact Anticipated: See Analysis in Summary

Summary of Information

The proposed amendment to the Fiscal Year 2025-26 budget ordinance authorizes adjustments for the following purposes.

Technical Budget Adjustments

- The NC 911 Board has determined there is \$7,615 recorded in expense for FY 2024-25 that is not eligible for 911 funding. The proposed budget amendment transfers \$7,615 from the general fund to the State Emergency Telephone System fund to cover the ineligible expense.
- The City has a contract with Rogers Auction to manage the sale of surplus property. Due to a change in accounting practices, the proposed amendment would increase the Purchasing operating budget to reflect the \$30,000 fee that is paid to Rogers as an expense, which is offset by increased revenue from sale of surplus property. There is no impact on the overall net operating budget as a result of this accounting change.

Solid Waste and Water/Sewer Debt Issuances

- The cash flow projections for both the solid waste disposal and water/sewer funds included new debt issuances projected for early in the fiscal year 2026-27. The City's Finance Department determined that the appropriate timeline to issue the debt for these funds was earlier than previously anticipated, taking place in the current fiscal year. As a result, the enterprise fund budgets must be amended to cover principal and interest payment in FY 2025-26. The proposed amendment appropriates an additional \$2,096,360 in solid waste fund balance to cover the principal and interest payments, \$1,220,000 and \$590,160 respectively, as well as \$286,200 for debt issuance costs. The proposed amendment also appropriates an additional \$2,742,900 in water/sewer fund balance to cover the principal and interest payments, \$1,410,000 and \$602,360 respectively, as well as \$730,540 for debt issuance costs.

Attachments

- PBO/AATLO

Committee Action	COW 1/12/2026
For:	Against:
Remarks: Unanimous Approved	