



**City of Winston-Salem City Council  
Council Agenda Item Summary**

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|------------------------|---|
| <b>Title</b>           | <b>Ordinance Amending the Fiscal Year 2025-26 Budget Ordinances for the City of Winston-Salem, North Carolina</b> |
| 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 |               |