

Ordinance #26-0234
2026 Ordinance Book, Page 43

**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

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

<i>Ad Valorem</i> 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

Construction Permits	\$5,637,000
Privilege Licenses	8,000
Gross Receipts Tax	560,000
Motor Vehicle Privilege Taxes	3,574,550
Other Licenses and Permits	615,610

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

Intergovernmental Revenues

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
From Workers Compensation Fund	266,780
From Employee Benefits Trust Fund	1,500,000
Subtotal Transfers	\$10,451,370
Fund Balance Appropriation	\$126,600
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
Total Internal Service Funds Revenues	\$135,682,000

Debt Service Fund

<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
Total Debt Service Fund Revenues	\$51,975,840

Post-Employment Benefits Fund

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

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

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

Carolina Classic Fair Revenue	\$3,479,450
Non-Fair Revenue	2,754,000
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
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
Occupancy Tax Fund	
Occupancy Tax	\$1,200,000
Fund Balance Appropriation	9,240
Subtotal Occupancy Tax Fund Revenues	\$1,209,240
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 Taxes</i>	\$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.