

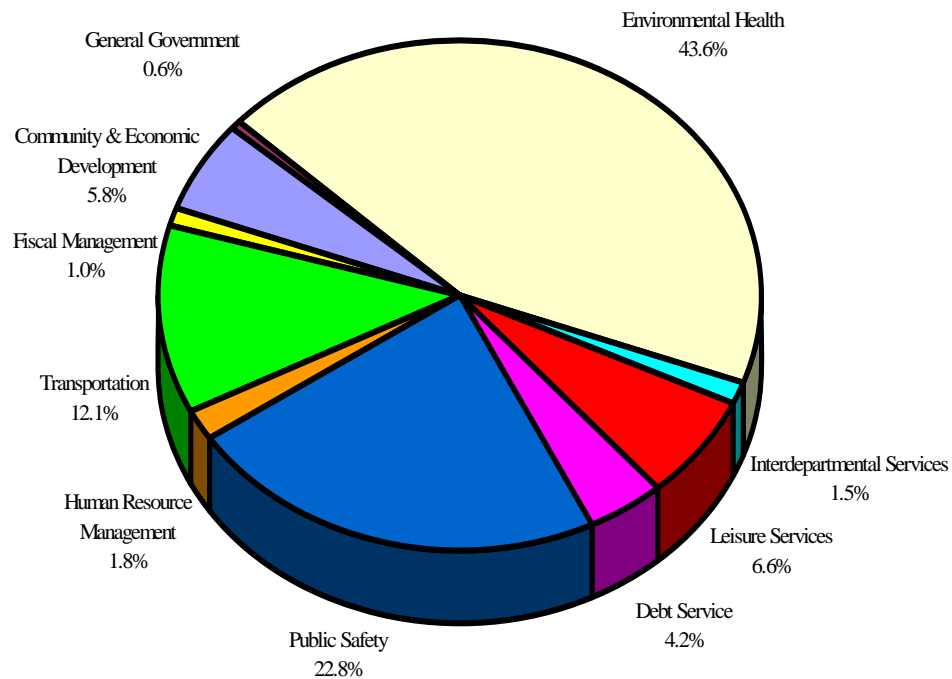
# TOTAL BUDGET SUMMARY

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# TOTAL EXPENDITURES – ALL FUNDS

## TOTAL NET EXPENDITURES BY SERVICE AREA



**Total \$388.7 Million**

## NET TOTAL EXPENDITURES BY SERVICE AREA

	<b>Actual FY 05-06</b>	<b>Amended FY 06-07</b>	<b>Adopted FY 07-08</b>	<b>Percent Change</b>
<b>Community &amp; Economic Development</b>				
City/County Planning	\$2,562,217	\$2,765,900	\$2,960,260	7.0%
City/County Inspections	4,121,070	4,721,670	4,623,670	-2.1%
Development Office	8,417,481	1,413,200	1,988,790	40.7%
Housing Development Administration	669,513	726,390	729,050	0.4%
Housing Development Operations	8,545,518	6,185,390	6,481,350	4.8%
Neighborhood Services	3,010,153	3,812,420	4,035,210	5.8%
Mortgage Revenue Bond Services	942,800	152,130	155,450	2.2%
Arts and Sciences Community Agencies	410,720	437,500	487,500	11.4%
Non-Departmental	237,450	870,970	1,325,170	52.1%
Capital Projects	8,235,076	0	2,360,000	100.0%
<b>Subtotal</b>	<b>\$37,152,000</b>	<b>\$21,085,570</b>	<b>\$25,146,450</b>	<b>19.3%</b>
Less Transfers	-8,959,899	-1,968,100	-2,596,610	31.9%
Less Interfund/Internal Service Charges	-94,434	-127,930	-96,470	-24.6%
<b>Net Total</b>	<b>\$28,097,666</b>	<b>\$18,989,540</b>	<b>\$22,453,370</b>	<b>18.2%</b>

# TOTAL EXPENDITURES – ALL FUNDS

	<b>Actual</b>	<b>Amended</b>	<b>Adopted</b>	<b>Percent</b>
	<b><u>FY 05-06</u></b>	<b><u>FY 06-07</u></b>	<b><u>FY 07-08</u></b>	<b><u>Change</u></b>
<b>Environmental Health</b>				
Sanitation	\$15,907,732	\$17,858,640	\$19,150,560	7.2%
Water and Sewer	56,693,135	58,704,200	62,688,810	6.8%
Solid Waste Disposal	12,353,685	13,442,630	14,803,040	10.1%
Stormwater	5,340,920	5,932,560	6,529,390	10.1%
Cemeteries	615,446	586,260	589,810	0.6%
Non-Departmental	18,183	24,230	21,680	-10.5%
Capital Projects	29,063,958	72,432,920	73,737,590	1.8%
<b>Subtotal</b>	<b>\$119,993,060</b>	<b>\$168,981,440</b>	<b>\$177,520,880</b>	<b>5.1%</b>
Less Transfers	-3,352,552	-3,837,360	-4,252,260	10.8%
Less Interfund/Internal Service Charges	-3,268,901	-3,466,590	-3,716,100	7.2%
<b>Net Total</b>	<b>\$113,371,607</b>	<b>\$161,677,490</b>	<b>\$169,552,520</b>	<b>4.9%</b>
<b>Public Safety</b>				
Police Department	\$47,949,523	\$54,330,670	\$54,831,020	0.9%
Fire Department	21,561,591	23,948,370	24,867,860	3.8%
Emergency Management	382,967	406,990	449,840	10.5%
Non-Departmental	163,130	0	0	0%
Capital Projects	958,651	0	9,200,000	NA
<b>Subtotal</b>	<b>\$71,015,863</b>	<b>\$78,686,030</b>	<b>\$89,348,720</b>	<b>13.6%</b>
Less Transfers	-290,339	-115,690	-194,900	68.5%
Less Interfund/Internal Service Charges	-185,215	-428,900	-365,770	-14.7%
<b>Net Total</b>	<b>\$70,540,309</b>	<b>\$78,141,440</b>	<b>\$88,788,050</b>	<b>13.6%</b>
<b>Transportation</b>				
Transportation System Management	\$6,568,439	\$7,246,220	\$8,363,960	15.4%
Streets Maintenance	5,004,559	6,024,480	6,128,910	1.7%
Public Works Communications	324,253	316,450	326,790	3.3%
Winston-Salem Transit Authority	10,163,490	10,952,370	11,214,900	2.4%
Off Street Parking	3,576,840	3,501,470	3,555,460	1.5%
Non-Departmental	10,195,494	12,245,480	13,054,630	6.6%
Capital Projects	9,970,672	2,678,580	19,272,720	619.5%
<b>Subtotal</b>	<b>\$45,803,748</b>	<b>\$42,965,050</b>	<b>\$61,917,370</b>	<b>44.1%</b>

## TOTAL EXPENDITURES – ALL FUNDS

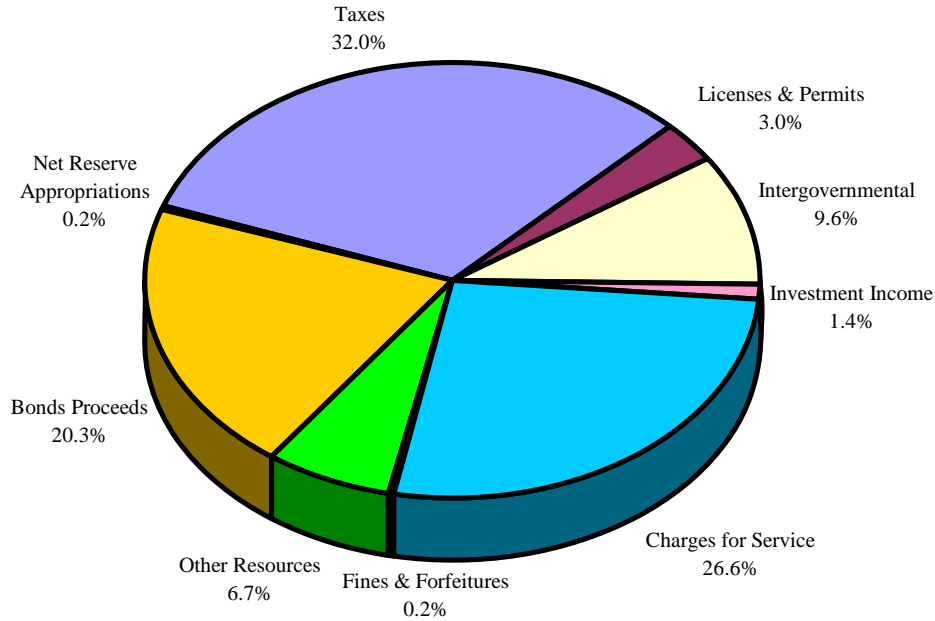
	<u>Actual</u> <u>FY 05-06</u>	<u>Amended</u> <u>FY 06-07</u>	<u>Adopted</u> <u>FY 07-08</u>	<u>Percent</u> <u>Change</u>
Less Transfers	-11,719,483	-12,287,400	-13,134,690	6.9%
Less Interfund/Internal Service Charges	-1,155,916	-1,246,980	-1,732,500	38.9%
<b>Net Total</b>	<b>\$32,928,349</b>	<b>\$29,430,670</b>	<b>\$47,050,180</b>	<b>59.9%</b>
<b>Leisure Services</b>				
Recreation and Parks	\$8,547,763	\$9,251,290	\$9,627,200	4.1%
Vegetation Management	4,436,832	4,984,630	5,195,240	4.2%
Winston-Salem Entertainment-Sports Complex	5,518,333	5,672,410	5,760,490	1.6%
M.C. Benton, Jr. Convention Center & Civic Center	880,081	665,990	665,990	0%
Fair	2,530,142	2,744,420	2,762,990	0.7%
Non-Departmental	1,870,498	1,591,120	1,666,120	4.7%
Capital Projects	3,559,721	293,600	2,622,000	793.1%
<b>Subtotal</b>	<b>\$27,343,370</b>	<b>\$25,203,460</b>	<b>\$28,300,030</b>	<b>12.3%</b>
Less Transfers	-2,557,077	-2,389,220	-2,348,120	-1.7%
Less Interfund/Internal Service Charges	-372,758	-526,590	-288,530	-45.2%
<b>Net Total</b>	<b>\$24,413,535</b>	<b>\$22,287,650</b>	<b>\$25,663,380</b>	<b>15.1%</b>
<b>Fiscal Management</b>				
Financial Management Services	\$7,429,907	\$8,785,400	\$8,684,330	-1.2%
Budget and Evaluation	528,804	549,450	564,510	2.7%
Internal Audit	352,915	307,060	315,540	2.8%
Claims for Damages	532,372	560,780	572,220	2.0%
Non-Departmental	0	635,590	0	-100.0%
<b>Subtotal</b>	<b>\$8,843,999</b>	<b>\$10,838,280</b>	<b>\$10,136,600</b>	<b>-6.5%</b>
Less Interfund/Internal Service Charges	-5,919,778	-5,816,100	-6,136,150	5.5%
<b>Net Total</b>	<b>\$2,924,221</b>	<b>\$5,022,180</b>	<b>\$4,000,450</b>	<b>-20.3%</b>
<b>Human Resources Management</b>				
Human Resources	\$1,479,091	\$1,538,340	\$1,732,270	12.6%
Employee Wellness and Development	191,709	185,270	187,440	1.2%
Employee Benefits	35,733,301	43,684,320	42,330,930	-3.1%
<b>Subtotal</b>	<b>\$37,404,101</b>	<b>\$45,407,930</b>	<b>\$44,250,640</b>	<b>-2.5%</b>
Less Transfers	-477,030	-1,500,000	0	-100.0%
Less Interfund/Internal Service Charges	-36,248,303	-35,912,800	-37,231,070	3.7%
<b>Net Total</b>	<b>\$678,768</b>	<b>\$7,995,130</b>	<b>\$7,019,570</b>	<b>-12.2%</b>

# TOTAL EXPENDITURES – ALL FUNDS

	<u>Actual</u> <u>FY 05-06</u>	<u>Amended</u> <u>FY 06-07</u>	<u>Adopted</u> <u>FY 07-08</u>	<u>Percent</u> <u>Change</u>
<b>Interdepartmental Services</b>				
Engineering	\$3,339,160	\$3,712,580	\$3,787,250	2.0%
Fleet Services	7,711,894	8,180,550	8,422,050	3.0%
Property Maintenance	4,180,417	4,482,500	4,436,000	-1.0%
Information Systems	7,431,831	9,985,190	10,234,240	2.5%
Mail and Printing Services	272,105	538,460	606,960	12.7%
Real Estate	574,049	651,430	586,800	-9.9%
Warehouse	325,168	327,950	313,610	-4.4%
Non-Departmental	50,000	330,000	0	-100.0%
<b>Subtotal</b>	<b>\$23,884,623</b>	<b>\$28,208,660</b>	<b>\$28,386,910</b>	<b>0.6%</b>
Less Transfers	-89,250	-369,250	0	-100.0%
Less Interfund/Internal Service Charges	-19,654,491	-22,848,300	-22,710,460	-0.6%
<b>Net Total</b>	<b>\$4,140,882</b>	<b>\$4,991,110</b>	<b>\$5,676,450</b>	<b>13.7%</b>
<b>General Government</b>				
Policy Leadership	\$1,269,263	\$1,235,480	\$1,323,700	7.1%
City Manager	1,176,356	1,126,880	1,112,680	-1.3%
Citizen Contact Center	0	235,000	214,870	-8.6%
Office of Organizational Effectiveness	30,040	0	0	0%
City Secretary	372,722	368,010	374,260	1.7%
Marketing and Communications	869,050	826,150	830,640	0.5%
Human Relations	360,063	354,440	370,170	4.4%
Non-Departmental	1,606,550	-1,015,900	-1,274,970	-25.5%
Capital Projects	1,846,247	1,287,850	0	-100.0%
<b>Subtotal</b>	<b>\$7,530,291</b>	<b>\$4,417,910</b>	<b>\$2,951,350</b>	<b>-33.2%</b>
Less Transfers	-1,273,860	-623,860	-623,860	0%
Less Interfund/Internal Service Charges	-45,621	-39,400	-39,400	0%
<b>Net Total</b>	<b>\$6,210,810</b>	<b>\$3,754,650</b>	<b>\$2,288,090</b>	<b>-39.1%</b>
<b>Debt Management</b>				
Debt Service	\$18,893,911	\$17,004,100	\$16,198,190	-4.7%
Leasing Equipment Acquisition Fund	4,194,283	11,107,580	7,992,680	-28.0%
Leasing Fund	23,124,782	21,597,100	5,959,000	-72.4%
<b>Subtotal</b>	<b>\$46,212,975</b>	<b>\$49,708,780</b>	<b>\$30,149,870</b>	<b>-39.3%</b>
Less Transfers	-2,076,791	-358,500	-119,130	-66.8%
Less Interfund/Internal Service Charges	-10,658,394	-10,938,000	-13,775,000	25.9%
<b>Net Total</b>	<b>\$33,477,790</b>	<b>\$38,412,280</b>	<b>\$16,255,740</b>	<b>-57.7%</b>
<b>Total Net Expenditures By Service Area</b>	<b>\$316,783,937</b>	<b>\$370,702,140</b>	<b>\$388,747,800</b>	<b>4.9%</b>

# TOTAL RESOURCES – ALL FUNDS

## TOTAL RESOURCES BY TYPE



**Total: \$388.7 Million**

## TOTAL RESOURCES BY TYPE

	<u>Actual</u> <u>FY 05-06</u>	<u>Amended</u> <u>FY 06-07</u>	<u>Adopted</u> <u>FY 07-08</u>	<u>Percent</u> <u>Change</u>
<b>Taxes</b>				
Property Taxes - Current Year	\$81,536,517	\$82,848,030	\$92,911,230	12.1%
Property Taxes - Prior Year	387,926	800,000	800,000	0%
Sales Tax ( 1% Article 39 )	13,408,151	14,208,250	13,706,620	-3.5%
Sales Tax ( 1/2% Article 40 )	4,999,743	4,995,680	5,715,190	14.4%
Sales Tax ( 1/2% Article 42 )	4,948,381	4,944,200	5,654,590	14.4%
Sales Tax ( 1/2% Article 44 )	5,274,124	5,401,240	5,615,730	4.0%
<b>Subtotal</b>	<b>\$110,554,842</b>	<b>\$113,197,400</b>	<b>\$124,403,360</b>	<b>9.9%</b>

# TOTAL RESOURCES – ALL FUNDS

	<b>Actual</b>	<b>Amended</b>	<b>Adopted</b>	<b>Percent</b>
	<b><u>FY 05-06</u></b>	<b><u>FY 06-07</u></b>	<b><u>FY 07-08</u></b>	<b><u>Change</u></b>
<b>Licenses and Permits</b>				
Construction Permits	\$4,402,300	\$4,537,750	\$4,137,970	-8.8%
Privilege Licenses	2,202,439	2,271,270	2,366,160	4.2%
Gross Receipts Tax	163,728	191,350	191,350	0%
Motor Vehicle License Taxes	1,466,069	2,326,880	2,380,760	2.3%
Cable Franchise	1,886,669	2,217,750	2,180,040	-1.7%
Other Licenses & Permits	1,009,904	263,000	254,300	-3.3%
<b>Subtotal</b>	<b>\$11,131,109</b>	<b>\$11,808,000</b>	<b>\$11,510,580</b>	<b>-2.5%</b>
<b>Intergovernmental Resources</b>				
Federal	\$7,884,892	\$6,999,370	\$11,870,710	69.6%
State				
Utility Franchise Tax	9,719,791	9,879,860	10,464,840	5.9%
Beer and Wine Tax	863,670	894,280	1,008,590	12.8%
Gasoline Tax	6,056,994	6,057,280	6,964,550	15.0%
N.C. Department of Transportation	2,953,325	2,451,590	2,634,150	7.4%
Occupancy Tax	487,481	450,000	500,000	11.1%
Other State Resources	762,353	679,890	671,940	-1.2%
State Reimbursements				
“Hold Harmless” Payment	2,575,355	2,243,500	2,004,490	-10.7%
Other Intergovernmental Resources				
ABC Allocation	1,009,480	1,012,280	1,016,240	0.4%
Housing Authority Payment in Lieu of Taxes	46,358	46,360	55,300	19.3%
Other Intergovernmental Resources	1,306,395	265,000	265,000	0%
<b>Subtotal</b>	<b>\$33,666,094</b>	<b>\$30,979,410</b>	<b>\$37,455,810</b>	<b>20.9%</b>
<b>Investment Income</b>	<b>\$24,402,140</b>	<b>\$5,159,650</b>	<b>\$5,307,090</b>	<b>2.9%</b>
<b>Charges for Services</b>				
Utilities Revenue	\$54,634,479	\$58,805,090	\$60,325,950	2.6%
Landfill Revenue	8,704,465	8,703,240	9,523,480	9.4%
Stormwater Fees	5,197,541	6,695,120	8,601,060	28.5%
Fairgrounds Revenue	1,902,550	2,156,600	2,201,950	2.1%
Parking Services	2,684,661	2,788,080	2,985,360	7.1%
Concessions	693,051	714,080	745,090	4.3%
Mass Transit Fees	2,374,819	2,411,430	2,336,200	-3.1%
Admissions Fees	207,227	197,500	207,740	5.2%
Catering Fees	74	0	0	0%

# TOTAL RESOURCES – ALL FUNDS

	<b>Actual</b>	<b>Amended</b>	<b>Adopted</b>	<b>Percent</b>
	<b><u>FY 05-06</u></b>	<b><u>FY 06-07</u></b>	<b><u>FY 07-08</u></b>	<b><u>Change</u></b>
Entry Fees	\$132,742	\$125,500	\$123,000	-2.0%
Equipment Use Fees	247,767	257,490	236,530	-8.1%
Facility Use Fees	427,064	505,890	416,400	-17.7%
Sanitation Yard Cart Fees	669,680	665,000	715,000	7.5%
Sanitation Bulk Container Fees	1,406,104	1,426,270	1,482,060	3.9%
Cemetery Fees	510,001	454,770	454,540	-0.1%
Employee Benefits Premiums	7,093,290	7,419,010	6,522,200	-12.1%
Other Charges for Service	3,092,011	2,662,780	2,627,420	-1.3%
Charges to the State	432,608	521,430	494,860	-5.1%
Charges to Forsyth County	2,703,011	3,806,410	3,326,010	-12.6%
Charges to WS/FC School Board	125,000	125,000	125,000	0%
Charges to Other Municipalities	67,186	62,630	67,030	7.0%
<b>Subtotal</b>	<b>\$93,305,331</b>	<b>\$100,503,320</b>	<b>\$103,516,880</b>	<b>3.0%</b>
<b>Civil Penalties</b>				
Parking Tickets	\$291,890	\$284,640	\$300,000	5.4%
Housing Code Violations	293,503	243,450	306,500	25.9%
Erosion Control Civil Penalties	46,400	20,000	30,000	50.0%
False Alarm Civil Penalties	217,900	210,000	200,000	-4.8%
<b>Subtotal</b>	<b>\$849,693</b>	<b>\$758,090</b>	<b>\$836,500</b>	<b>10.3%</b>
<b>Other Resources</b>				
Rentals	\$1,075,512	\$1,275,980	\$1,186,720	-7.0%
Sales of Property and Equipment	7,536,185	365,660	303,880	-16.9%
Loan Repayments	3,705,774	1,709,000	1,710,000	0.1%
Property Assessments	58,610	510,000	1,250,000	145.1%
NC Municipal Leasing Corporation	2,034,715	12,193,430	16,798,880	37.8%
Contributions	1,762,318	567,190	1,079,900	90.4%
Miscellaneous	5,349,950	3,373,810	3,510,670	4.1%
<b>Subtotal</b>	<b>\$21,523,064</b>	<b>\$19,995,070</b>	<b>\$25,840,050</b>	<b>29.2%</b>
Bond Proceeds	\$20,808,392	\$70,352,920	\$79,054,230	12.4%
Net Reserve Appropriations	543,273	17,948,280	823,300	-95.4%
<b>Total Resources By Category</b>	<b>\$316,783,937</b>	<b>\$370,702,140</b>	<b>\$388,747,800</b>	<b>4.9%</b>

# **PROPERTY TAX REVENUE DISTRIBUTION**

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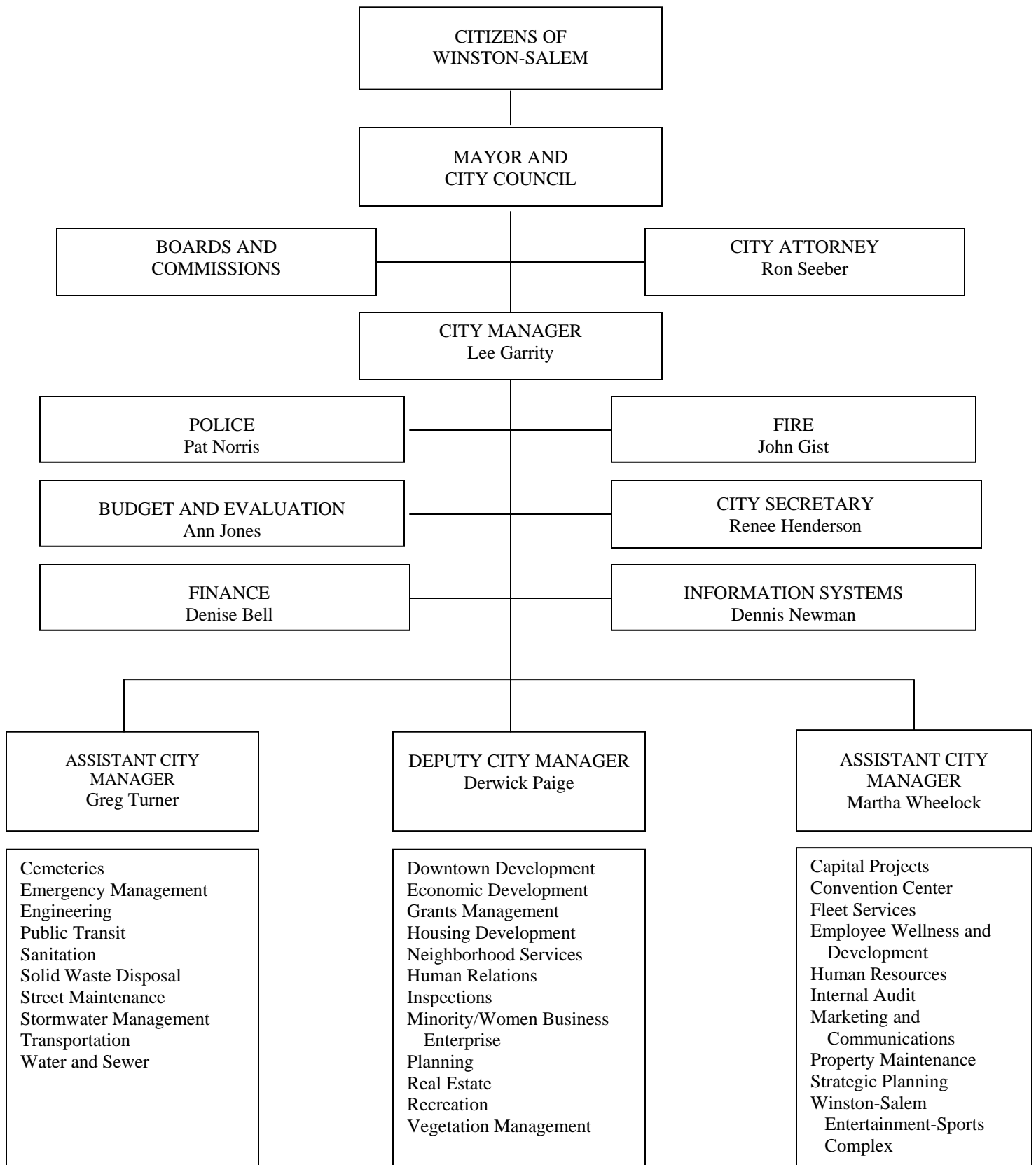
The 2007-2008 adopted property tax rate of 49¢ per \$100 of assessed valuation is levied on all real and personal property subject to *ad valorem* taxes within the City of Winston-Salem, North Carolina, and the revenue is allocated to the following funds:

- a) General: a tax rate of 49¢ per \$100 on \$435.5 million in assessed property representing the value of nine economic development projects (Wachovia Building, One West Fourth Street, Dell, Inc., Piedmont Triad Research Park, Lowe’s Data Center, Sara Lee Corporation, Bekaert Textiles USA, Inc., Tengion, Inc. and Jennico2, Inc.) Property tax revenue from these properties is distributed 100% to the general fund, where related economic payments are budgeted as transfers to the economic development projects fund, the parking fund and the general debt service fund.
- b) General: a tax rate of 42.42¢ per \$100 of assessed valuation on all property, except for \$435.5 million in assessed property representing the nine economic development projects listed above, for general purposes.
- c) Transit: a tax rate of 1.58¢ per \$100 of assessed valuation on all property, except for \$435.5 million in assessed property representing the nine economic development projects listed above, for the Winston-Salem Transit Authority operating and capital program purposes.
- d) General Debt Service: a tax rate of 5.0¢ per \$100 of assessed valuation on all property, except for \$435.5 million in assessed property representing the nine economic development projects listed above, for bond indebtedness purposes.

## **DISTRIBUTION OF 2007-2008 ESTIMATED PROPERTY TAX REVENUE**

	<b>General, Mass Transit, and Debt</b>	<b>Economic Development</b>	<b>Total</b>
Property Tax Base	\$18,846,405,550	\$435,494,650	\$19,281,900,000
Property Tax Rate per \$100:			
General	42.42¢	49¢	
Mass Transit	1.58¢		
Debt Service	<u>5.00¢</u>		
Total	49.00¢		
Property Tax Levy	\$92,347,390	\$2,133,920	\$94,481,310
Estimated Collection Rate	98.30%	100%	98.34%
Collections			
General	\$78,598,640	\$2,113,920	\$80,732,560
Mass Transit	2,924,360	0	2,924,360
Debt Service	<u>9,254,310</u>	<u>0</u>	<u>9,254,310</u>
<b>Total</b>	<b>\$90,777,310</b>	<b>\$2,133,920</b>	<b>\$92,911,230</b>

# ORGANIZATION CHART



# TOTAL PERSONNEL

## FULL-TIME POSITION CHANGES BY DEPARTMENT

<u>Personnel by Department</u>	<u>Actual FY 05-06</u>	<u>Amended FY 06-07</u>	<u>Adopted FY 07-08</u>	<u>Position Changes</u>
Community and Economic Development				
City/County Planning	28	29	29	0
City/County Inspections	58	59	58	-1
Development Office	3	4	4	0
Housing Development	6	6	6	0
Mortgage Revenue Bonds	2	2	2	0
Neighborhood Services	<u>42</u>	<u>48</u>	<u>49</u>	<u>+1</u>
Subtotal	139	148	148	0
Environmental Health				
Sanitation	193	215	215	0
Water and Sewer	311	314	327	+13
Solid Waste Disposal	34	34	35	+1
Stormwater	43	43	47	+4
Cemeteries	<u>7</u>	<u>7</u>	<u>7</u>	<u>0</u>
Subtotal	588	613	631	+18
Public Safety				
Police	620	671	681	+10
Fire	324	340	343	+3
Emergency Management	<u>5</u>	<u>5</u>	<u>5</u>	<u>0</u>
Subtotal	949	1016	1029	+13
Transportation				
Transportation System Management	45.5	47.5	51.5	+4
Street Maintenance	57	61	61	0
Public Works Communications	6	6	6	0
Winston-Salem Transit Authority	1	1	1	0
Off-Street Parking	<u>17.5</u>	<u>17.5</u>	<u>17.5</u>	<u>0</u>
Subtotal	127	133	137	+4
Leisure Time Services				
Recreation and Parks	118	115	115	0
Winston-Salem Entertainment-Sports Complex	38.5	38.5	38.5	0
Fair	3.5	3.5	3.5	0
Vegetation Management	<u>67.5</u>	<u>71</u>	<u>71</u>	<u>0</u>
Subtotal	227.5	228	228	0
Fiscal Management				
Financial Management Services	66	67	67	0
Budget and Evaluation	5	5	5	0
Internal Audit	<u>5</u>	<u>4</u>	<u>4</u>	<u>0</u>
Subtotal	76	76	76	0

# TOTAL PERSONNEL

<u>Personnel by Department</u>	<u>Actual FY 05-06</u>	<u>Amended FY 06-07</u>	<u>Adopted FY 07-08</u>	<u>Position Changes</u>
Human Resources Management				
Human Resources	11	11	11	0
Employee Health and Safety	5	2	2	0
Employee Benefits	<u>8</u>	<u>8</u>	<u>8</u>	<u>0</u>
Subtotal	24	21	21	0
Interdepartmental Services				
Engineering	52	51	51	0
Fleet Services	36	34	34	0
Property Maintenance	38	38	38	0
Information Systems	48	49	49	0
Real Estate	5	6	6	0
Warehouse	<u>5</u>	<u>5</u>	<u>5</u>	<u>0</u>
Subtotal	184	183	183	0
General Government				
Policy Leadership				
Mayor	2	3	3	0
City Attorney	6	6	6	0
City Managers Office	7.5	7	7	0
City Secretary	4	4	4	0
Marketing and Communications	7	7	7	0
Human Relations	<u>4</u>	<u>4</u>	<u>4</u>	<u>0</u>
Subtotal	30.5	31	31	0
<b>TOTAL</b>	<b>2,345</b>	<b>2,449</b>	<b>2,484</b>	<b>+35</b>

## FULL-TIME POSITION CHANGES BY FUND

<u>Personnel by Fund</u>	<u>Amended 06-07</u>	<u>Adopted 07-08</u>	<u>Changes</u>
General Fund	1,898.75	1,915.50	+17.75
General Fund/Internal Services	82.00	82.00	0
Grants	.75	0	-.75
Enterprise Funds	458.50	476.50	+18
Special Revenue Funds	2.00	2.00	0
Fiduciary Funds	<u>8.00</u>	<u>8.00</u>	<u>0</u>
<b>Total</b>	<b>2,449.00</b>	<b>2,484.00</b>	<b>+35</b>