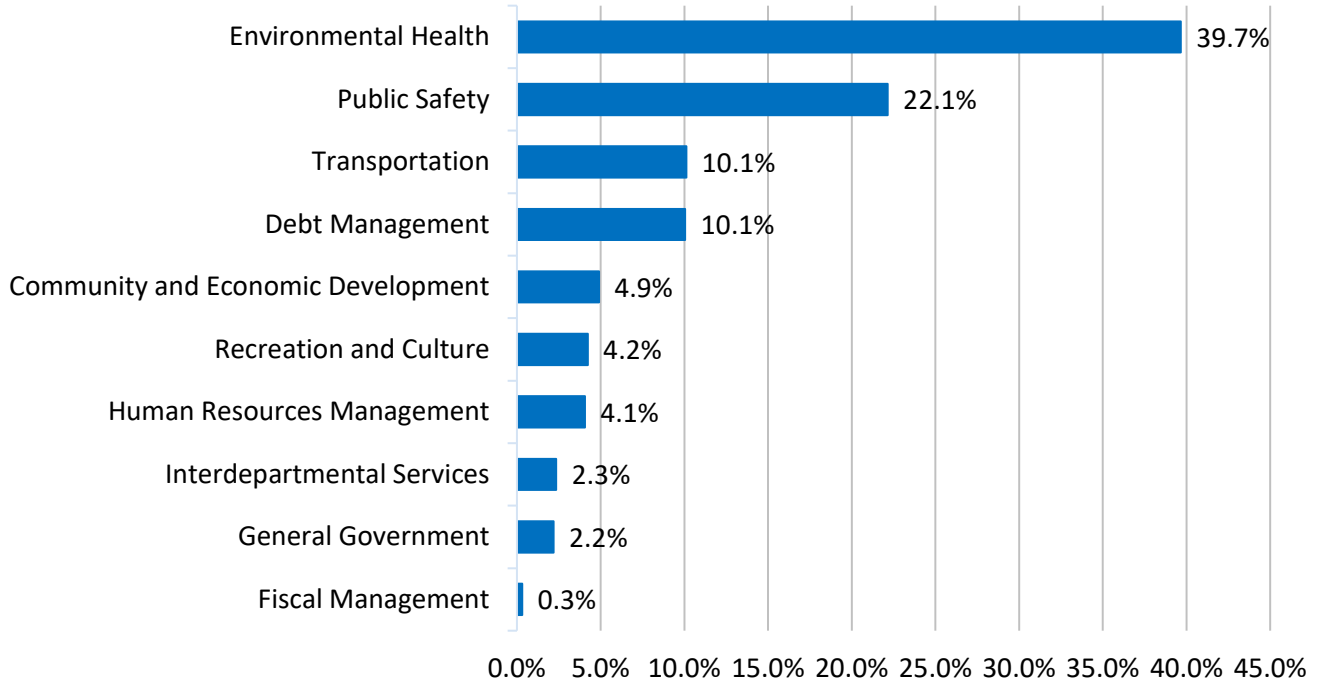

TOTAL BUDGET SUMMARY

Total Expenditures and Resources

Total Expenditures – All Funds.....	2
Total Resources – All Funds.....	6
Property Tax Revenue Distribution.....	9
Total Personnel	10

TOTAL EXPENDITURES – ALL FUNDS

TOTAL NET EXPENDITURES BY SERVICE AREA



Total \$532.2 Million

TOTAL NET EXPENDITURES BY SERVICE AREA

	Actual	Budget	Adopted	Percent
	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>Change</u>
Community and Economic Development				
Planning and Development Services	\$6,781,419	\$6,863,130	\$7,042,410	2.6%
Community Development	13,973,863	13,193,990	14,046,090	6.5%
Business Development	3,524,612	7,876,000	4,029,330	-48.8%
Community Agencies	1,129,788	1,101,910	1,118,560	1.5%
Downtown Business Improvement District	646,586	707,940	620,720	-12.3%
Non-Departmental	4,002,919	4,513,600	4,824,450	6.9%
Capital Projects	7,222,821	0	500,000	N/A
Subtotal	\$37,282,007	\$34,256,570	\$32,181,560	-6.1%
Less Transfers	-\$4,836,120	-\$9,151,050	-\$5,948,740	-35.0%
Less Interfund/Interdepartmental Charges	-151,182	-186,660	-176,660	-5.4%
Net Total	\$32,294,705	\$24,918,860	\$26,056,160	4.6%

TOTAL EXPENDITURES – ALL FUNDS

	Actual FY 19-20	Budget FY 20-21	Adopted FY 21-22	Percent Change
Environmental Health				
Sanitation	\$17,615,917	\$16,834,340	\$17,107,290	1.6%
Sustainability	2,243,913	2,115,210	2,393,790	13.2%
Water and Sewer	83,500,160	92,753,460	98,902,700	6.6%
Solid Waste Disposal	9,923,594	11,564,250	11,849,120	2.5%
Stormwater	9,606,147	10,989,580	11,108,290	1.1%
Capital Projects	68,996,564	41,926,060	75,799,000	80.8%
Subtotal	\$191,886,295	\$176,182,900	\$217,160,190	23.3%
Less Transfers	-\$2,529,917	-\$2,641,860	-\$2,690,220	1.8%
Less Interfund/Interdepartmental Charges	-3,627,422	-3,219,210	-3,391,860	5.4%
Net Total	\$185,728,957	\$170,321,830	\$211,078,110	23.9%
Public Safety				
Police Department	\$78,106,839	\$78,711,550	\$80,294,800	2.0%
Fire Department	37,195,865	34,430,780	35,549,510	3.2%
Emergency Management	2,017,092	654,390	681,470	4.1%
Capital Projects	7,060,622	0	985,000	N/A
Non-Departmental	109,330	45,000	2,145,000	4667%
Subtotal	\$124,489,748	\$113,841,720	\$119,655,780	5.1%
Less Transfers	-\$662,844	-\$492,190	-\$1,347,530	173.8%
Less Interfund/Interdepartmental Charges	-1,391,197	-870,970	-437,500	-49.8%
Net Total	\$122,435,707	\$112,478,560	\$117,870,750	4.8%
Transportation				
Department of Transportation	\$8,506,339	\$10,522,410	\$11,255,910	7.0%
Traffic Field Operations	4,255,622	5,824,180	5,568,410	-4.4%
Winston-Salem Transit Authority	19,571,862	25,807,340	21,547,170	-16.5%
Off-Street Parking	1,685,358	1,946,080	1,474,890	-24.2%
Non-Departmental	3,788,283	6,979,150	7,028,100	0.7%
Capital Projects	15,708,929	4,251,260	14,783,570	247.7%
Subtotal	\$53,516,392	\$55,330,420	\$61,658,050	11.4%
Less Transfers	-\$7,205,488	-\$7,213,220	-\$7,317,970	1.5%
Less Interfund/Interdepartmental Charges	-858,546	-1,054,500	-494,800	-53.1%
Net Total	\$45,452,358	\$47,062,700	\$53,845,280	14.4%

TOTAL EXPENDITURES – ALL FUNDS

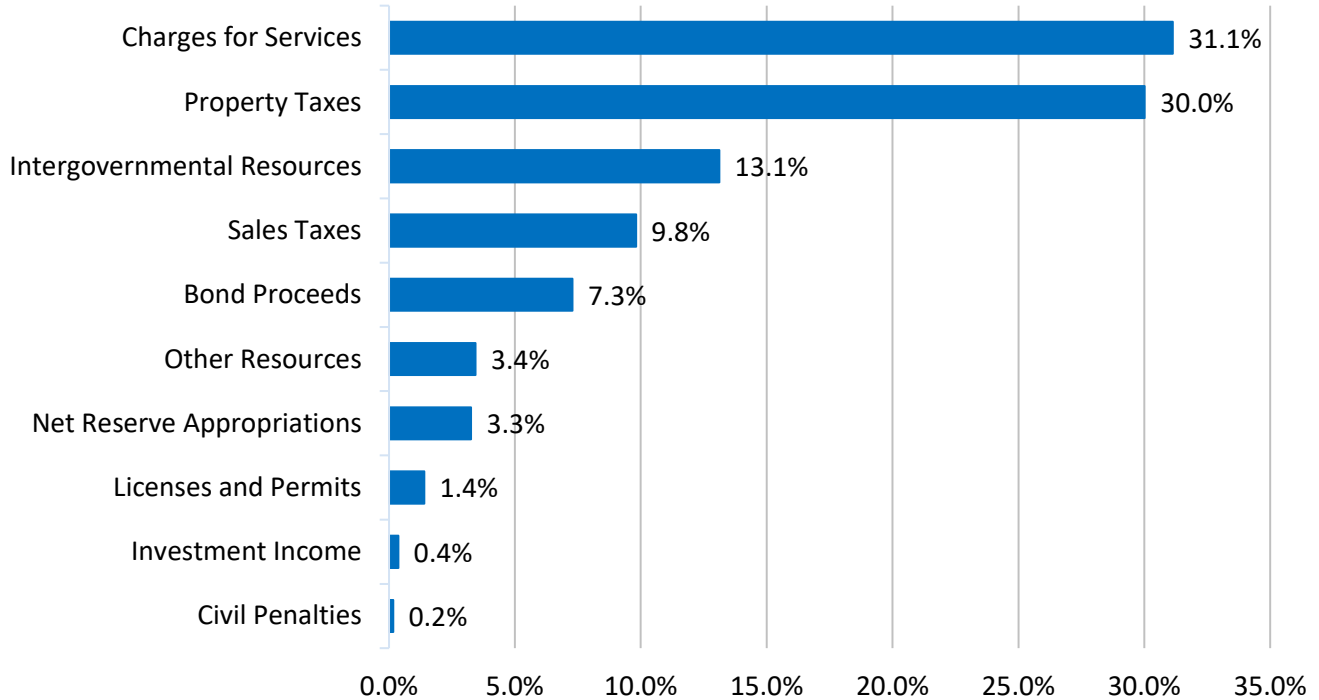
	Actual FY 19-20	Budget FY 20-21	Adopted FY 21-22	Percent Change
Recreation and Culture				
Recreation and Parks	\$11,579,971	\$12,867,960	\$13,143,310	2.1%
Winston-Salem Fairgrounds	4,704,240	4,059,530	4,135,630	1.9%
The Benton	778,023	1,220,360	1,418,580	16.2%
Bowman Gray Stadium	501,800	307,440	360,370	17.2%
Downtown Ballpark	1,862,972	1,581,510	1,390,400	-12.1%
Non-Departmental	645,369	353,890	1,546,370	337.0%
Capital Projects	9,654,805	250,000	2,009,000	703.6%
Subtotal	\$29,727,178	\$20,640,690	\$24,003,660	16.3%
Less Transfers	-\$655,000	-\$350,530	-\$1,497,190	327.1%
Net Total	\$29,072,178	\$20,290,160	\$22,506,470	10.9%
Fiscal Management				
Financial Management Services	\$5,988,236	\$6,864,500	\$7,047,460	2.7%
Budget and Evaluation	611,313	610,380	587,920	-3.7%
Claims for Damages	727,605	747,810	927,000	24.0%
Subtotal	\$7,327,154	\$8,222,690	\$8,562,380	4.1%
Less Interfund/Interdepartmental Charges	-\$6,504,430	-\$6,693,110	-\$6,926,780	3.5%
Net Total	\$822,724	\$1,529,580	\$1,635,600	6.9%
Human Resources Management				
Human Resources	\$2,338,031	\$2,711,110	\$2,784,740	2.7%
Employee Benefits	66,782,861	77,138,940	76,585,130	-0.7%
Subtotal	\$69,120,893	\$79,850,050	\$79,369,870	-0.6%
Less Transfers	-\$121,020	-\$124,630	-\$124,300	-0.3%
Less Interfund/Interdepartmental Charges	-57,057,497	-60,624,050	-57,668,700	-4.9%
Net Total	\$11,942,375	\$19,101,370	\$21,576,870	13.0%
Interdepartmental Services				
Engineering	\$3,520,017	\$3,973,850	\$3,966,640	-0.2%
Information Systems	10,357,964	13,825,230	14,559,510	5.3%
Mail and Printing Services	691,983	772,960	795,250	2.9%
Operations	1,111,995	1,233,660	1,564,320	26.8%
Property and Facilities Management	14,520,886	16,333,020	17,022,120	4.2%
Central Warehouse	452,285	428,130	472,180	10.3%
Fleet Services	9,119,877	10,038,760	10,299,450	2.6%
Capital Projects	349,724	0	0	N/A
Subtotal	\$40,124,732	\$46,605,610	\$48,679,470	4.4%
Less Transfers	-\$1,148,505	-\$1,119,400	-\$1,097,680	-1.9%
Less Interfund/Interdepartmental Charges	-27,520,423	-33,390,730	-35,080,190	5.1%
Net Total	\$11,455,804	\$12,095,480	\$12,201,600	0.9%

TOTAL EXPENDITURES – ALL FUNDS

	Actual	Budget	Adopted	Percent
	FY 19-20	FY 20-21	FY 21-22	Change
General Government				
Policy Leadership	\$2,413,715	\$2,482,210	\$2,515,160	1.3%
City Manager	1,650,601	1,595,440	1,612,690	1.1%
Strategic Initiatives	0	128,990	131,090	1.6%
Diversity, Equity, and Inclusion	0	0	503,310	N/A
Office of Community Assistance	731,269	759,920	810,070	6.6%
Office of Performance & Accountability	652,601	703,880	725,310	3.0%
City Link	1,970,481	2,153,870	2,203,160	2.3%
City Clerk	404,771	450,280	466,580	3.6%
Marketing and Communications	1,553,266	1,493,230	1,505,760	0.8%
Human Relations	590,936	584,970	605,960	3.6%
Non-Departmental	1,497,751	-1,229,360	-1,526,400	24.2%
Capital Projects	-675,500	327,120	2,900,000	786.5%
Subtotal	\$10,789,892	\$9,450,550	\$12,452,690	31.8%
Less Transfers	\$212,792	-\$1,117,950	-\$790,430	-29.3%
Less Interfund/Interdepartmental Charges	-32,001	0	0	N/A
Net Total	\$10,970,683	\$8,332,600	\$11,662,260	40.0%
Debt Management				
Debt Service	\$33,311,385	\$39,016,600	\$36,337,390	-6.9%
Leasing Fund	16,745,476	12,163,960	7,019,620	-42.3%
Leasing Equipment Acquisition Fund	3,552,780	5,863,240	13,104,190	123.5%
Subtotal	\$53,609,641	\$57,043,800	\$56,461,200	-1.0%
Less Transfers	-\$2,074,180	-\$37,730	-\$626,270	1559.9%
Less Interfund/Interdepartmental Charges	-2,582,378	-2,536,180	-2,320,240	-8.5%
Net Total	\$48,953,082	\$54,469,890	\$53,514,690	-1.8%
Total Net Expenditures By Service Area	\$499,128,573	\$470,601,030	\$532,247,790	13.1%

TOTAL RESOURCES – ALL FUNDS

TOTAL RESOURCES BY TYPE



Total \$532.2 Million

TOTAL RESOURCES BY TYPE

	Actual FY 19-20	Budget FY 20-21	Adopted FY 21-22	Percent Change
Property Taxes				
Property Taxes – Current Year	\$146,212,384	\$146,932,140	\$158,897,650	8.1%
Property Taxes – Prior Year	42,949	850,000	850,000	0%
Subtotal	\$146,255,333	\$147,782,140	\$159,747,650	8.1%
Sales Taxes				
Sales Tax (2% Local Option)	\$39,601,613	\$34,718,350	\$43,857,140	26.3%
Article 44 Hold Harmless	7,728,914	6,628,460	8,364,630	26.2%
Subtotal	\$47,330,527	\$41,346,810	\$52,221,770	26.3%
Licenses and Permits				
Construction Permits	\$4,167,838	\$3,950,370	\$4,150,080	5.1%
Privilege Licenses	11,840	11,000	8,000	-27.3%
Gross Receipts Tax	379,659	360,000	360,000	0%
Motor Vehicle License Taxes	2,416,983	2,621,280	2,684,790	2.4%
Other Licenses and Permits	325,617	248,260	232,440	-6.4%
Subtotal	\$7,301,937	\$7,190,910	\$7,435,310	3.4%

TOTAL RESOURCES – ALL FUNDS

	Actual FY 19-20	Budget FY 20-21	Adopted FY 21-22	Percent Change
Intergovernmental Resources				
Federal	\$14,293,655	\$16,422,000	\$15,147,630	-7.8%
State				
Utility Franchise Tax	18,373,688	18,649,770	17,322,910	-7.1%
Beer and Wine Tax	1,047,080	1,040,140	1,047,080	0.7%
Gasoline Tax	6,365,704	6,283,550	5,800,790	-7.7%
North Carolina Department of Transportation	3,100,243	2,275,680	5,602,410	146.2%
North Carolina Department of Environment and Natural Resources	5,736,304	0	20,000,000	N/A
Other State Resources	3,111,581	1,139,660	1,087,940	-4.5%
Other Intergovernmental Resources				
Occupancy Tax	754,826	663,000	700,000	5.6%
ABC Allocation	2,850,564	2,398,410	2,720,820	13.4%
Housing Authority Payment in Lieu of Taxes	127,461	103,000	103,000	0%
Other Intergovernmental Resources	252,032	280,000	286,000	2.1%
Subtotal	\$56,013,137	\$49,255,210	\$69,818,580	41.7%
Investment Income	\$12,825,630	\$1,979,150	\$1,975,920	-0.2%
Charges for Services				
Utilities Revenue	\$114,796,017	\$110,940,480	\$123,660,810	11.5%
Landfill Revenue	9,093,174	9,040,480	8,468,410	-6.3%
Stormwater Fees	9,975,480	10,200,000	10,200,000	0%
Fairgrounds Revenue	2,662,552	2,110,650	2,110,650	0%
Parking Services	1,218,958	1,072,500	1,062,500	-0.9%
Concessions	302,553	170,000	205,000	20.6%
Mass Transit Fees	1,682,903	2,061,500	1,801,500	-12.6%
Admissions Fees	178,500	192,500	162,500	-15.6%
Entry Fees	66,534	85,630	85,630	0%
Equipment Use Fees	114,067	87,250	87,250	0%
Facility Use Fees	376,965	389,760	379,760	-2.6%
Sanitation Yard Cart Fees	901,320	773,500	884,000	14.3%
Sanitation Bulk Container Fees	16,779	15,300	15,300	0%
Cemetery Fees	171,282	126,660	136,160	7.5%
Employee Benefits Premiums	8,770,723	8,945,000	9,150,000	2.3%
Other Charges for Service	2,279,803	2,134,730	2,135,830	0.1%
Charges to the State	654,324	699,760	699,760	0%
Charges to Forsyth County	3,975,442	4,348,170	4,415,440	1.5%
Charges to Other Municipalities	22,991	24,000	28,000	16.7%
Subtotal	\$157,260,368	\$153,417,870	\$165,688,500	8.0%
Civil Penalties				
Parking Tickets	\$204,843	\$220,500	\$150,500	-31.7%
Housing Code Violations	514,483	603,200	603,200	0%
Zoning/Erosion Control Fines	-4,762	36,500	36,500	0%
False Alarm Fines	120,451	101,000	108,000	6.9%
Subtotal	\$835,015	\$961,200	\$898,200	-6.6%

TOTAL RESOURCES – ALL FUNDS

	<u>Actual</u> <u>FY 19-20</u>	<u>Budget</u> <u>FY 20-21</u>	<u>Adopted</u> <u>FY 21-22</u>	<u>Percent</u> <u>Change</u>
Other Resources				
Rentals	\$676,380	\$734,080	\$731,450	-0.4%
Sales of Property and Equipment	1,277,175	310,000	310,000	0%
Loan Repayments	1,273,791	776,150	591,150	-23.8%
North Carolina Municipal Leasing Corporation	403,212	6,113,240	13,604,190	122.5%
Contributions	3,148,732	1,924,150	687,670	-64.3%
Miscellaneous	4,238,114	6,232,690	2,383,240	-61.8%
Subtotal	\$11,017,404	\$16,090,310	\$18,307,700	13.8%
Bond Proceeds	\$25,528,991	\$13,206,720	\$38,797,000	193.8%
Net Reserve Appropriations	37,145,698	39,370,710	17,357,160	-55.9%
Total Resources By Type	\$501,514,038	\$470,601,030	\$532,247,790	13.1%

PROPERTY TAX REVENUE DISTRIBUTION

The adopted FY 2021-22 property tax rate of 61.24¢ 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:

- General – a tax rate of 61.24¢ per \$100 on \$1.037 billion in assessed property representing the value of sixteen economic development projects (One West Fourth Street, three Wake Forest Innovation Quarter projects, Wells Fargo Center Building, Caterpillar, Inc., Brookstown, Bunzl, Pepsi Bottling Ventures, Polyvies USA, Inc., Corning, National General Insurance, CC&W Hospitality, United Furniture, GMAC Building, Renfro, Clearing House, and Mayfair Street Partners (Merschel Park). Property tax revenue from these properties is distributed 100% to the general fund, where related economic development payments are budgeted as transfers to the economic development projects fund, the parking fund, and the general debt service fund.
- General – a tax rate of 46.34¢ per \$100 of assessed valuation on all property, except for \$1.037 billion in assessed property representing the sixteen economic development projects listed above, for general purposes.
- Transit – a tax rate of 4.86¢ per \$100 of assessed valuation on all property, except for \$1.037 billion in assessed property representing the sixteen economic development projects listed above, for the Winston-Salem Transit Authority operating and capital program purposes.
- General Debt Service – a tax rate of 10.04¢ per \$100 of assessed valuation on all property, except for \$1.037 billion in assessed property representing the sixteen economic development projects listed above, for bond indebtedness purposes.
- Downtown Business Improvement District – a tax rate of 9¢ per \$100 of assessed valuation on all property within the Downtown Winston-Salem Business Improvement District for enhanced services in the downtown area. This rate is in addition to the 61.24¢ general tax rate for property owners within the district.

DISTRIBUTION OF 2021-2022 ESTIMATED PROPERTY TAX REVENUE

	General, Transit, & Debt	Economic Development	Total	Downtown BID
Property Tax Base	\$25,097,614,195	\$1,037,868,800	\$26,135,482,995	\$660,894,754
Property Tax Rate per \$100				
General	46.34¢	61.24¢		
Transit	4.86¢			
Debt Service	10.04¢			
Downtown BID				9.00¢
Total	61.24¢			
Property Tax Levy	\$153,697,789	\$6,355,909	\$160,053,698	\$594,810
Estimated Collection Rate	98.86%	100%	98.91%	99.23%
Collections				
General	\$114,988,671	\$6,355,909	\$121,344,580	
Transit	12,065,820	0	12,065,820	
Debt Service	24,897,010	0	24,897,010	
Total	\$151,951,501	\$6,355,909	\$158,307,410	\$590,230

TOTAL PERSONNEL

FULL-TIME POSITION CHANGES BY DEPARTMENT

PERSONNEL BY DEPARTMENT	Amended <u>FY 19-20</u>	Amended <u>FY 20-21</u>	Adopted <u>FY 21-22</u>	Position <u>Changes</u>
Community and Economic Development				
Planning and Development Services	66	65	65	0
Office of Business Inclusion and Advancement	9	6	6	0
Community Development	<u>50</u>	<u>53</u>	<u>53</u>	<u>0</u>
Subtotal	125	124	124	0
Environmental Health				
Sanitation	147	145	145	0
Water and Sewer	341	344	346	+2
Solid Waste Disposal	38	38	39	+1
Sustainability	4	4	4	0
Stormwater Management	<u>56</u>	<u>56</u>	<u>56</u>	<u>0</u>
Subtotal	586	587	590	+3
Public Safety				
Police Department	723	710	700	-10
Fire Department	368	368	369	+1
Emergency Management	<u>5</u>	<u>5</u>	<u>5</u>	<u>0</u>
Subtotal	1,096	1,083	1,074	-9
Transportation				
Department of Transportation	48	47	47	0
Traffic Field Operations	56	52	52	0
Winston-Salem Transit Authority	1	1	1	0
Off-Street Parking	<u>13</u>	<u>13</u>	<u>13</u>	<u>0</u>
Subtotal	118	113	113	0
Recreation and Culture				
Recreation and Parks	95	94	94	0
Winston-Salem Fairgrounds	<u>9</u>	<u>9</u>	<u>9</u>	<u>0</u>
Subtotal	104	103	103	0
Fiscal Management				
Financial Management Services	48	49	49	0
Budget and Evaluation	<u>5</u>	<u>5</u>	<u>5</u>	<u>0</u>
Subtotal	53	54	54	0
Human Resources Management				
Human Resources	15	15	15	0
Employee Benefits	<u>9</u>	<u>9</u>	<u>9</u>	<u>0</u>
Subtotal	24	24	24	0

TOTAL PERSONNEL

PERSONNEL BY DEPARTMENT	Amended <u>FY 19-20</u>	Amended <u>FY 20-21</u>	Adopted <u>FY 21-22</u>	Position <u>Changes</u>
Interdepartmental Services				
Operations	6	9	9	0
Office of the City Engineer	41	38	38	0
Property and Facilities Management	123	123	123	0
Central Warehouse	5	5	5	0
Fleet Services	35	35	35	0
Information Systems	50	51	51	0
Subtotal	<u>260</u>	<u>261</u>	<u>261</u>	<u>0</u>
General Government				
Policy Leadership				
Mayor	3	3	3	0
City Attorney	10	10	10	0
City Manager	8	7	7	0
Office of Community Assistance	7	7	7	0
Office of Performance and Accountability	6	6	6	0
Strategic Initiatives	1	1	1	0
Diversity, Equity, and Inclusion	0	0	4	+4
City Link	25	25	25	0
City Clerk	4	4	4	0
Marketing and Communications	10	10	10	0
Human Relations	5	5	5	0
Subtotal	<u>79</u>	<u>78</u>	<u>82</u>	<u>+4</u>
Total Personnel by Department	2,445	2,427	2,425	-2

FULL-TIME POSITION CHANGES BY FUND

PERSONNEL BY FUND	Amended <u>FY 20-21</u>	Adopted <u>FY 21-22</u>	<u>Changes</u>
General Fund	1,852	1,847	-5
Internal Services	85	85	0
Grants	21	21	0
Enterprise Funds	460	463	+3
Fiduciary Funds	9	9	0
Total Personnel by Fund	2,427	2,425	-2



Winston-Salem