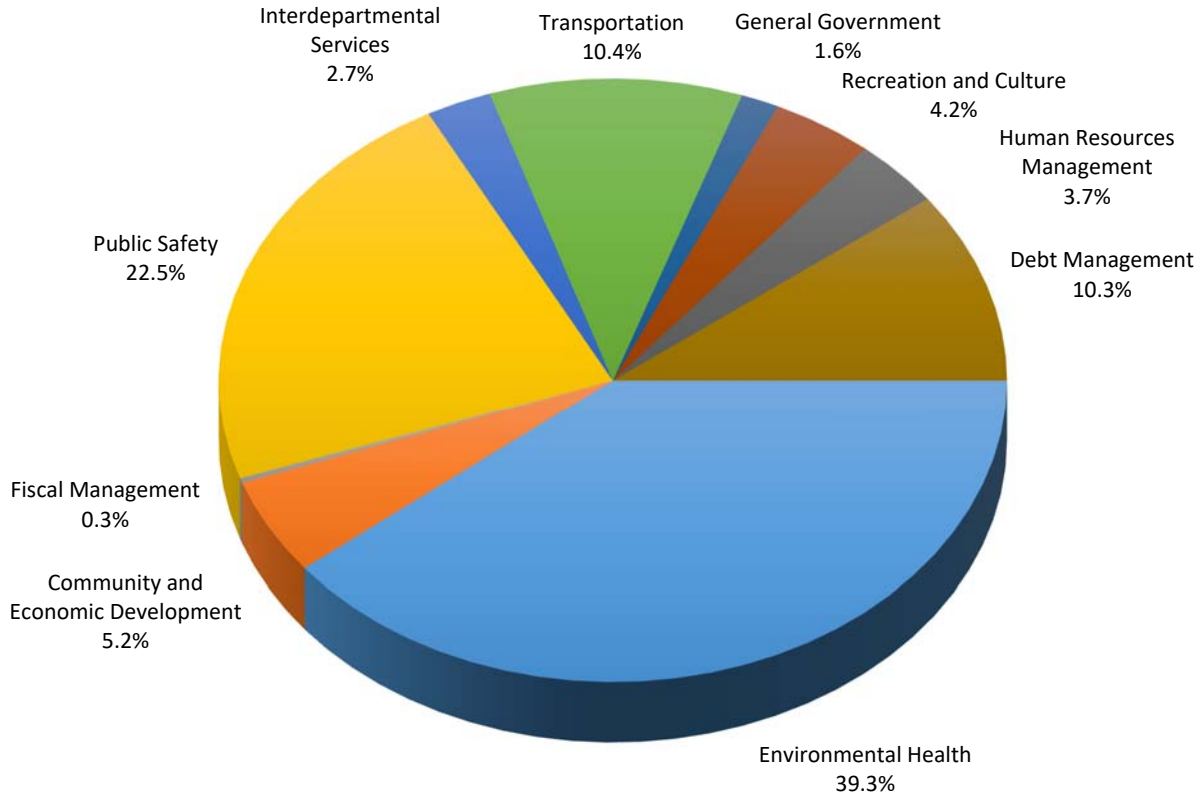

TOTAL BUDGET SUMMARY

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 \$496.4 Million

TOTAL NET EXPENDITURES BY SERVICE AREA

	Actual FY 17-18	Budget FY 18-19	Proposed FY 19-20	Percent Change
Community and Economic Development				
Planning and Development Services	\$6,988,249	\$6,779,780	\$6,990,690	3.1%
Community Development	12,683,795	12,915,430	13,397,960	3.7%
Business Development	6,138,372	4,687,210	4,258,470	-9.1%
Community Agencies	1,217,852	1,153,150	1,101,430	-4.5%
Downtown Business Improvement District	577,669	602,020	670,140	11.3%
Non-Departmental	2,603,655.5	4,599,570	4,003,930	-12.9%
Capital Projects	3,021,026	0	0	N/A
Subtotal	\$33,230,618	\$30,737,160	\$30,422,620	-1.0%
Less Transfers	-\$3,351,747	-\$5,239,380	-\$4,729,250	-9.7%
Less Interfund/Interdepartmental Charges	-120,969	-153,330	-20,000	-87%
Net Total	\$29,757,902	\$25,344,450	\$25,673,370	1.3%

TOTAL EXPENDITURES – ALL FUNDS

	Actual FY 17-18	Budget FY 18-19	Proposed FY 19-20	Percent Change
Environmental Health				
Sanitation	\$19,028,844	\$17,299,510	\$16,908,760	-2.3%
Water and Sewer	92,875,766	97,348,770	92,161,960	-5.3%
Solid Waste Disposal	10,511,696	10,744,420	11,430,270	6.4%
Stormwater	9,522,373	10,539,090	10,935,730	3.8%
Capital Projects	46,755,677	117,313,000	69,591,000	-40.7%
Subtotal	\$178,694,357	\$253,244,790	\$201,027,720	-20.6%
Less Transfers	-\$2,426,754	-\$2,542,290	-\$2,651,750	4.3%
Less Interfund/Interdepartmental Charges	-4,224,803	-3,481,580	-3,496,500	0.4%
Net Total	\$172,042,800	\$247,220,920	\$194,879,470	-21.3%
Public Safety				
Police Department	\$74,627,104	\$75,015,930	\$78,167,060	4.2%
Fire Department	32,256,791	33,149,170	34,850,980	5.1%
Emergency Management	573,819	645,080	615,440	-4.6%
Capital Projects	2,419,956	0	0	N/A
Non-Departmental	45,000	45,000	45,000	0%
Subtotal	\$109,922,671	\$108,855,180	\$113,678,480	4.4%
Less Transfers	-\$321,710	-\$462,050	-\$597,070	29.2%
Less Interfund/Interdepartmental Charges	-840,353	-1,154,500	-1,154,500	0%
Net Total	\$108,760,607	\$107,238,630	\$111,926,910	4.4%
Transportation				
Department of Transportation	\$7,569,486	\$9,432,260	\$9,171,490	-2.8%
Traffic Field Operations	\$7,605,004	\$8,304,760	\$8,512,470	2.5%
Winston-Salem Transit Authority	17,668,643	26,059,130	25,941,700	-0.5%
Off-Street Parking	1,996,802	2,131,510	2,081,090	-2.4%
Non-Departmental	5,856,679	6,921,480	6,413,700	-7.3%
Capital Projects	15,482,093	3,511,810	7,290,020	107.6%
Subtotal	\$56,178,707	\$56,360,950	\$59,410,470	5.4%
Less Transfers	-\$6,505,150	-\$7,311,740	-\$6,799,220	-7.0%
Less Interfund/Interdepartmental Charges	-1,435,730	-1,112,000	-1,054,500	-5.2%
Net Total	\$48,237,827	\$47,937,210	\$51,556,750	7.6%

TOTAL EXPENDITURES – ALL FUNDS

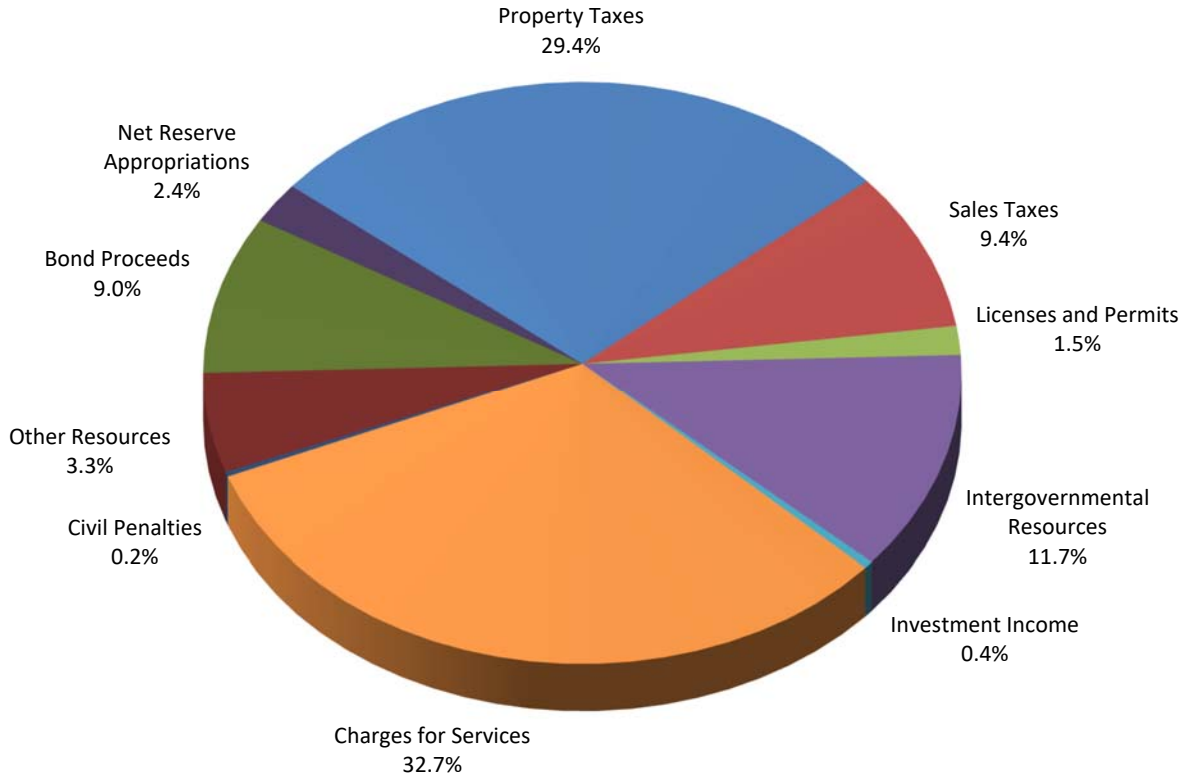
	Actual FY 17-18	Budget FY 18-19	Proposed FY 19-20	Percent Change
Recreation and Culture				
Recreation and Parks	\$11,062,574	\$11,724,830	\$12,576,370	7.3%
Winston-Salem Fairgrounds	4,182,680	4,266,770	4,285,440	0.4%
The Benton	1,076,519	906,580	796,690	-12.1%
Bowman Gray Stadium	652,908	404,800	472,150	16.6%
Downtown Ballpark	1,794,479	1,793,180	2,017,680	12.5%
Non-Departmental	649,127	638,500	783,500	22.7%
Capital Projects	12,368,998	250,000	250,000	0%
Subtotal	\$31,787,286	\$19,984,660	\$21,181,830	6.0%
Less Transfers	-\$403,990	-\$375,000	-\$375,000	0%
Net Total	\$31,383,296	\$19,609,660	\$20,806,830	6.1%
Fiscal Management				
Financial Management Services	\$7,105,725	\$6,804,140	\$6,447,470	-5.2%
Budget and Evaluation	595,995	580,940	600,790	3.4%
Claims for Damages	673,593	698,910	735,800	5.3%
Subtotal	\$8,375,312	\$8,083,990	\$7,784,060	-3.7%
Less Interfund/Interdepartmental Charges	-\$6,395,172	-\$6,185,060	-\$6,503,710	5.2%
Net Total	\$1,980,140	\$1,898,930	\$1,280,350	-32.6%
Human Resources Management				
Human Resources	\$2,174,607	\$2,439,430	\$2,584,090	5.9%
Employee Benefits	60,630,720	67,399,580	72,232,120	7.2%
Subtotal	\$62,805,326	\$69,839,010	\$74,816,210	7.1%
Less Transfers	-\$98,950	-\$101,450	-\$121,020	19.3%
Less Interfund/Interdepartmental Charges	-52,168,322	-54,062,750	-56,547,350	4.6%
Net Total	\$10,538,054	\$15,674,810	\$18,147,840	15.8%
Interdepartmental Services				
Engineering	\$3,463,528	\$3,855,410	\$4,203,020	9.0%
Information Systems	10,288,065	12,432,050	12,736,540	2.4%
Mail and Printing Services	714,297	737,960	737,500	-0.1%
Operations	0	535,400	656,480	22.6%
Property and Facilities Management	14,598,055	15,201,320	15,857,710	4.3%
Sustainability	1,986,566	2,233,710	2,108,400	-5.6%
Central Warehouse	341,161	490,500	425,220	-13.3%
Fleet Services	9,291,360	9,388,660	9,743,170	3.8%
Capital Projects	1,392,541	150,000	0	N/A
Subtotal	\$42,075,573	\$45,025,010	\$46,468,040	3.2%
Less Transfers	-\$1,471,853	-\$1,164,400	-\$1,137,360	-2.3%
Less Interfund/Interdepartmental Charges	-28,945,030	-31,097,190	-31,962,480	2.8%

TOTAL EXPENDITURES – ALL FUNDS

Interdepartmental Services - Continued	Actual FY 17-18	Budget FY 18-19	Proposed FY 19-20	Percent Change
Net Total	\$11,658,690	\$12,763,420	\$13,368,200	4.7%
General Government				
Policy Leadership	\$2,156,850	\$2,257,060	\$2,456,240	8.8%
City Manager	1,592,009	1,504,200	1,651,300	9.8%
Office of Community Assistance	696,794	746,810	787,740	5.5%
Office of Performance & Accountability	547,760	586,930	657,690	12.1%
City Link	2,073,994	2,086,370	2,101,130	0.7%
City Secretary	369,894	435,170	435,440	0.1%
Marketing and Communications	1,292,253	1,392,980	1,490,840	7.0%
Human Relations	522,352	555,480	569,040	2.4%
Non-Departmental	1,454,827	-2,204,620	-1,584,110	-28.1%
Capital Projects	708,690	0	0	N/A
Subtotal	\$11,415,422	\$7,360,380	\$8,565,310	16.4%
Less Transfers	-\$837,335	-\$855,310	-\$788,520	-7.8%
Less Interfund/Interdepartmental Charges	-5,000	0	0	N/A
Net Total	\$10,573,087	\$6,505,070	\$7,776,790	19.5%
Debt Management				
Debt Service	\$30,186,210	\$30,804,310	\$31,559,570	2.5%
Leasing Fund	10,722,108	13,680,010	16,757,230	22.5%
Leasing Equipment Acquisition Fund	5,046,645	3,895,090	5,188,620	33.2%
Subtotal	\$45,954,963	\$48,379,410	\$53,505,420	10.6%
Less Transfers	-\$2,000,000	\$0	\$0	N/A
Less Interfund/Interdepartmental Charges	-2,662,455	-2,609,660	-2,505,220	-4.0%
Net Total	\$41,292,508	\$45,769,750	\$51,000,200	11.4%
Total Net Expenditures By Service Area	\$466,224,912	\$529,962,850	\$496,416,710	-6.3%

TOTAL RESOURCES – ALL FUNDS

TOTAL RESOURCES BY TYPE



Total \$496.4 Million

TOTAL RESOURCES BY TYPE

	Actual FY 17-18	Budget FY 18-19	Proposed FY 19-20	Percent Change
Property Taxes				
Property Taxes – Current Year	\$131,602,518	\$131,876,910	\$145,239,360	10.1%
Property Taxes – Prior Year	174,284	900,000	900,000	0%
Subtotal	\$131,776,802	\$132,776,910	\$146,139,360	10.1%
Sales Taxes				
Sales Tax (2% Local Option)	\$35,441,200	\$37,392,240	\$39,066,870	4.5%
Article 44 Hold Harmless	6,929,420	7,051,590	7,368,640	4.5%
Subtotal	\$42,370,619	\$44,443,830	\$46,435,510	4.5%
Licenses and Permits				
Construction Permits	\$4,299,333	\$4,404,420	\$4,320,750	-1.9%
Privilege Licenses	10,834	11,000	11,000	0%
Gross Receipts Tax	340,841	347,660	347,660	0%
Motor Vehicle License Taxes	2,728,517	2,714,120	2,714,120	0%
Other Licenses and Permits	295,045	193,300	261,260	35.2%
Subtotal	\$7,674,570	\$7,670,500	\$7,654,790	-0.2%

TOTAL RESOURCES – ALL FUNDS

	Actual FY 17-18	Budget FY 18-19	Proposed FY 19-20	Percent Change
Intergovernmental Resources				
Federal	\$12,743,859	\$13,295,930	\$13,935,760	4.8%
State				
Utility Franchise Tax	18,277,204	17,829,690	18,727,490	5.0%
Beer and Wine Tax	1,042,117	1,027,240	1,074,640	4.6%
Gasoline Tax	6,455,660	6,426,330	6,413,700	-0.2%
North Carolina Department of Transportation	5,595,395	10,659,910	12,725,090	19.4%
North Carolina Department of Environment and Natural Resources	8,489,873	20,000,000	0	-100.0%
Other State Resources	1,425,705.2	1,087,110	1,136,810	4.6%
Other Intergovernmental Resources				
Occupancy Tax	842,962	801,000	944,000	17.9%
ABC Allocation	2,349,250	2,549,740	2,568,210	0.7%
Housing Authority Payment in Lieu of Taxes	159,081	132,300	103,000	-22.1%
Other Intergovernmental Resources	261,629	298,220	250,000	-16.2%
Subtotal	\$57,642,734	\$74,107,470	\$57,878,700	-21.9%
Investment Income	\$35,384,856	\$2,004,730	\$2,194,170	9.4%
Charges for Services				
Utilities Revenue	\$109,054,353	\$112,894,840	\$119,953,180	6.3%
Landfill Revenue	7,876,686	7,816,240	7,964,610	1.9%
Stormwater Fees	10,232,838	10,200,000	10,200,000	0%
Fairgrounds Revenue	2,609,354	2,915,500	2,787,300	-4.4%
Parking Services	1,332,270	1,120,000	1,185,500	5.8%
Concessions	289,050	220,000	247,000	12.3%
Mass Transit Fees	2,092,673	2,104,500	2,059,500	-2.1%
Admissions Fees	189,307	218,400	217,500	-0.4%
Entry Fees	95,281	121,500	88,500	-27.2%
Equipment Use Fees	106,843	103,500	113,500	9.7%
Facility Use Fees	406,223	344,260	399,930	16.2%
Sanitation Yard Cart Fees	816,890	816,000	884,000	8.3%
Sanitation Bulk Container Fees	1,141,990	647,300	15,300	-97.6%
Cemetery Fees	346,029	317,100	126,830	-60.0%
Employee Benefits Premiums	7,777,753	8,350,000	8,550,000	2.4%
Other Charges for Service	2,861,037	2,211,730	2,401,130	8.6%
Charges to the State	607,680	605,000	699,760	15.7%
Charges to Forsyth County	5,360,978	4,068,360	4,304,230	5.8%
Charges to Other Municipalities	19,710	26,000	20,000	-23.1%
Subtotal	\$153,216,942	\$155,100,230	\$162,217,770	4.6%
Civil Penalties				
Parking Tickets	\$241,222	\$220,500	\$220,500	0%
Housing Code Violations	699,964	545,970	604,510	10.7%
Zoning/Erosion Control Fines	-7,010	29,000	29,000	0%
False Alarm Fines	154,283	101,000	101,000	0%
Subtotal	\$1,088,459	\$896,470	\$955,010	6.5%

TOTAL RESOURCES – ALL FUNDS

	Actual	Budget	Proposed	Percent
	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>Change</u>
Other Resources				
Rentals	\$878,375	\$720,230	\$708,920	-1.6%
Sales of Property and Equipment	2,058,852	328,000	328,000	0%
Loan Repayments	731,698	876,150	876,150	0%
North Carolina Municipal Leasing Corporation	997,362	4,295,090	5,438,620	26.6%
Contributions	4,038,605	1,701,280	1,819,110	6.9%
Miscellaneous	9,072,249	6,812,010	7,139,540	4.8%
Subtotal	\$17,777,140	\$14,732,760	\$16,310,340	10.7%
Bond Proceeds	\$25,849,375	\$54,590,310	\$44,872,570	-17.8%
Net Reserve Appropriations	23,295,490	43,639,640	11,758,490	-73.1%
Total Resources By Type	\$496,076,986	\$529,962,850	\$496,416,710	-6.3%

PROPERTY TAX REVENUE DISTRIBUTION

The proposed FY 2019-20 property tax rate of 63.74¢ 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 63.74¢ per \$100 on \$1.046 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., Inmar, Brookstown, Pepsi Bottling Ventures, Herbalife, Polyvies USA, Inc., the Winston Factory Lofts, Corning, National General Insurance, CC&W Hospitality, 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 47.46¢ per \$100 of assessed valuation on all property, except for \$1.046 billion in assessed property representing the sixteen economic development projects listed above, for general purposes.
- Transit – a tax rate of 4.98¢ per \$100 of assessed valuation on all property, except for \$1.046 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 11.30¢ per \$100 of assessed valuation on all property, except for \$1.046 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 63.74¢ general tax rate for property owners within the district.

DISTRIBUTION OF 2019-2020 ESTIMATED PROPERTY TAX REVENUE

	General, Transit, & Debt	Economic Development	Total	Downtown BID
Property Tax Base	\$21,809,363,770	\$1,046,732,879	\$22,856,096,649	\$694,884,882
Property Tax Rate per \$100				
General	47.46¢	63.74¢		
Transit	4.98¢			
Debt Service	11.30¢			
Downtown BID				9.00¢
Total	63.74¢			
Property Tax Levy	\$137,947,347	\$6,671,875	\$144,619,222	\$620,140
Estimated Collection Rate	99.16%	100%	99.23%	99.16%
Collections				
General	\$102,713,855	\$6,671,875	\$109,385,730	
Transit	10,777,810	0	10,777,810	
Debt Service	24,455,680	0	24,455,680	
Total	\$137,947,345	\$6,671,875	\$144,619,220	\$620,140

TOTAL PERSONNEL

FULL-TIME POSITION CHANGES BY DEPARTMENT

PERSONNEL BY DEPARTMENT	Amended <u>FY 17-18</u>	Amended <u>FY 18-19</u>	Proposed <u>FY 19-20</u>	Position <u>Changes</u>
Community and Economic Development				
Planning and Development Services	66	66	66	0
Office of Business Inclusion and Advancement	10	9	9	0
Community Development	49	50	50	0
Subtotal	<u>125</u>	<u>125</u>	<u>125</u>	<u>0</u>
Environmental Health				
Sanitation	171	152	148	-4
Water and Sewer	339	339	341	+2
Solid Waste Disposal	38	38	38	0
Stormwater Management	56	56	56	0
Subtotal	<u>604</u>	<u>585</u>	<u>583</u>	<u>-2</u>
Public Safety				
Police Department	741	731	730	-1
Fire Department	368	368	368	0
Emergency Management	5	5	5	0
Subtotal	<u>1,114</u>	<u>1,104</u>	<u>1,103</u>	<u>-1</u>
Transportation				
Department of Transportation	23	23	23	0
Traffic Field Operations	81	81	81	0
Winston-Salem Transit Authority	1	1	1	0
Off-Street Parking	13	13	13	0
Subtotal	<u>118</u>	<u>118</u>	<u>118</u>	<u>0</u>
Recreation and Culture				
Recreation and Parks	97	97	95	-2
Winston-Salem Fairgrounds	9	9	9	0
Subtotal	<u>106</u>	<u>106</u>	<u>104</u>	<u>-2</u>
Fiscal Management				
Financial Management Services	47	47	47	0
Budget and Evaluation	5	5	5	0
Subtotal	<u>52</u>	<u>52</u>	<u>52</u>	<u>0</u>
Human Resources Management				
Human Resources	15	15	15	0
Employee Benefits	9	9	9	0
Subtotal	<u>24</u>	<u>24</u>	<u>24</u>	<u>0</u>

TOTAL PERSONNEL

PERSONNEL BY DEPARTMENT	Amended <u>FY 17-18</u>	Amended <u>FY 18-19</u>	Proposed <u>FY 19-20</u>	Position <u>Changes</u>
Interdepartmental Services				
Operations	5	6	6	0
Office of the City Engineer	41	41	41	0
Property and Facilities Management	127	124	124	0
Sustainability	0	5	4	-1
Central Warehouse	5	5	5	0
Fleet Services	35	35	35	0
Information Systems	50	50	50	0
Subtotal	<u>263</u>	<u>266</u>	<u>265</u>	<u>-1</u>
General Government				
Policy Leadership				
Mayor	3	3	3	0
City Attorney	10	10	10	0
City Manager	7	8	8	0
Office of Community Assistance	7	7	7	0
Office of Performance and Accountability	6	6	6	0
City Link	27	27	25	-2
City Secretary	4	4	4	0
Marketing and Communications	10	10	10	0
Human Relations	5	5	5	0
Subtotal	<u>79</u>	<u>80</u>	<u>78</u>	<u>-2</u>
Total Personnel by Department	2,485	2,460	2,452	-8

FULL-TIME POSITION CHANGES BY FUND

PERSONNEL BY FUND	Amended <u>FY 18-19</u>	Proposed <u>FY 19-20</u>	<u>Changes</u>
General Fund	1,890	1,880	-10
Internal Services	85	85	0
Grants	21	21	0
Enterprise Funds	455	457	+2
Fiduciary Funds	9	9	0
Total Personnel by Fund	<u>2,460</u>	<u>2,452</u>	<u>-8</u>



Winston-Salem