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## TOTAL BUDGET SUMMARY

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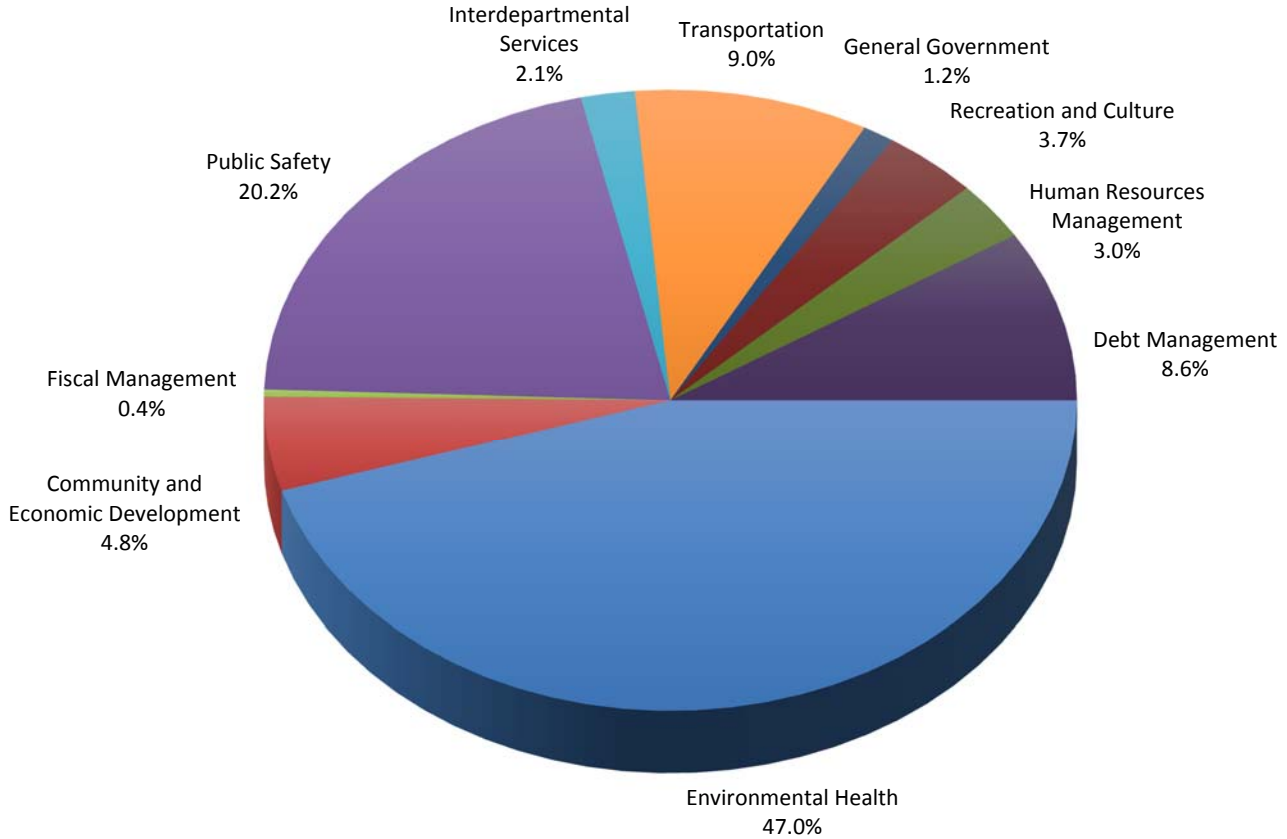
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Total Expenditures and Resources

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# TOTAL EXPENDITURES – ALL FUNDS

## TOTAL NET EXPENDITURES BY SERVICE AREA



**Total \$530.0 Million**

## TOTAL NET EXPENDITURES BY SERVICE AREA

	<b>Actual</b>	<b>Budget</b>	<b>Adopted</b>	<b>Percent</b>
	<b><u>FY 16-17</u></b>	<b><u>FY 17-18</u></b>	<b><u>FY 18-19</u></b>	<b><u>Change</u></b>
<b>Community and Economic Development</b>				
Planning and Development Services	\$6,490,642	\$7,013,890	\$6,779,780	-3.3%
Community and Business Development	22,383,540	16,386,210	17,602,640	7.4%
Community Agencies	1,505,941	1,311,650	1,264,150	-3.6%
Downtown Business Improvement District	568,488	660,030	602,020	-8.8%
Non-Departmental	2,272,462	3,809,960	4,599,570	20.7%
Capital Projects	6,568,992	0	0	N/A
<b>Subtotal</b>	<b>\$39,790,064</b>	<b>\$29,181,740</b>	<b>\$30,845,160</b>	<b>5.7%</b>
Less Transfers	-\$3,541,483	-\$4,609,560	-\$5,239,380	13.7%
Less Interfund/Interdepartmental Charges	-124,616	-153,330	-153,330	0%
<b>Net Total</b>	<b>\$36,123,965</b>	<b>\$24,418,850</b>	<b>\$25,455,450</b>	<b>4.2%</b>

## TOTAL EXPENDITURES – ALL FUNDS

	<b>Actual FY 16-17</b>	<b>Budget FY 17-18</b>	<b>Adopted FY 18-19</b>	<b>Percent Change</b>
<b>Environmental Health</b>				
Sanitation	\$18,497,268	\$19,729,250	\$19,080,180	-3.3%
Water and Sewer	82,993,668	92,594,700	97,348,770	5.1%
Solid Waste Disposal	12,280,099	11,494,320	10,744,420	-6.5%
Stormwater	14,279,427	10,330,940	10,539,090	2.0%
Capital Projects	75,108,685	82,243,810	117,313,000	42.6%
<b>Subtotal</b>	<b>\$203,159,146</b>	<b>\$216,393,020</b>	<b>\$255,025,460</b>	<b>17.9%</b>
Less Transfers	-\$2,907,164	-\$2,401,640	-\$2,542,290	5.9%
Less Interfund/Interdepartmental Charges	-3,283,080	-3,272,070	-3,481,580	6.4%
<b>Net Total</b>	<b>\$196,968,902</b>	<b>\$210,719,310</b>	<b>\$249,001,590</b>	<b>18.2%</b>
<b>Public Safety</b>				
Police Department	\$70,509,867	\$74,999,960	\$75,015,930	0%
Fire Department	30,695,370	30,711,770	33,149,170	7.9%
Emergency Management	568,637	604,540	645,080	6.7%
Capital Projects	12,284,353	490,000	0	-100.0%
Non-Departmental	350,000	0	0	N/A
<b>Subtotal</b>	<b>\$114,408,228</b>	<b>\$106,806,270</b>	<b>\$108,810,180</b>	<b>1.9%</b>
Less Transfers	-\$1,056,400	-\$266,060	-\$462,050	73.7%
Less Interfund/Interdepartmental Charges	-399,972	-890,780	-1,154,500	29.6%
<b>Net Total</b>	<b>\$112,951,857</b>	<b>\$105,649,430</b>	<b>\$107,193,630</b>	<b>1.5%</b>
<b>Transportation</b>				
Department of Transportation	\$7,014,433	\$8,647,530	\$9,432,260	9.1%
Traffic Field Operations	6,938,801	8,298,380	8,304,760	0.1%
Winston-Salem Transit Authority	16,746,421	18,585,760	26,059,130	40.2%
Off-Street Parking	2,164,927	2,123,580	2,131,510	0.4%
Non-Departmental	6,197,076	7,583,570	6,921,480	-8.7%
Capital Projects	23,984,180	7,826,700	3,511,810	-55.1%
<b>Subtotal</b>	<b>\$63,045,837</b>	<b>\$53,065,520</b>	<b>\$56,360,950</b>	<b>6.2%</b>
Less Transfers	-\$6,566,356	-\$7,939,750	-\$7,311,740	-7.9%
Less Interfund/Interdepartmental Charges	-1,548,198	-1,017,000	-1,112,000	9.3%
<b>Net Total</b>	<b>\$54,931,283</b>	<b>\$44,108,770</b>	<b>\$47,937,210</b>	<b>8.7%</b>

## TOTAL EXPENDITURES – ALL FUNDS

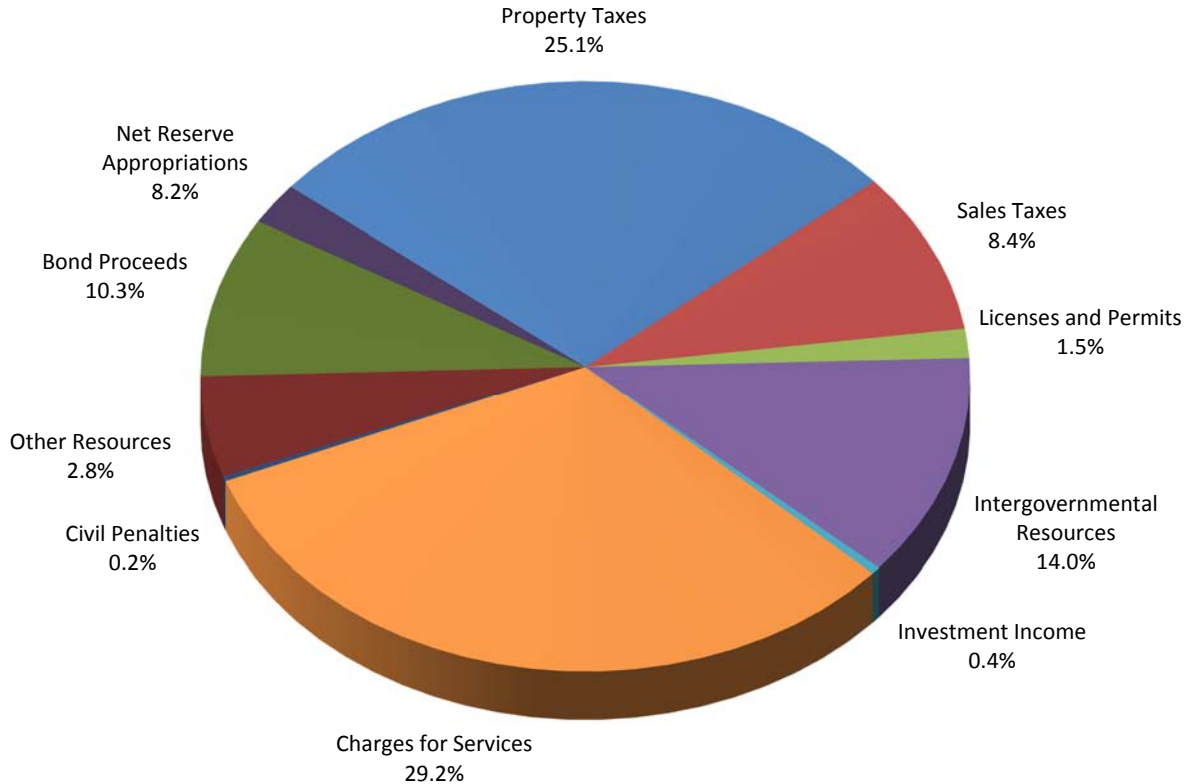
	<b>Actual FY 16-17</b>	<b>Budget FY 17-18</b>	<b>Adopted FY 18-19</b>	<b>Percent Change</b>
<b>Recreation and Culture</b>				
Recreation and Parks	\$10,220,726	\$11,179,520	\$11,724,830	4.9%
Winston-Salem Fairgrounds	3,870,983	4,144,050	4,266,770	3.0%
The Benton	1,450,002	915,550	906,580	-1.0%
Bowman Gray Stadium	434,475	428,510	404,800	-5.5%
Downtown Ballpark	1,607,532	1,821,130	1,793,180	-1.5%
Non-Departmental	2,292,063	535,190	572,500	7.0%
Capital Projects	31,648,508	1,750,000	250,000	-85.7%
<b>Subtotal</b>	<b>\$51,524,288</b>	<b>\$20,773,950</b>	<b>\$19,918,660</b>	<b>-4.1%</b>
Less Transfers	-\$2,415,002	-\$325,000	-\$375,000	15.4%
<b>Net Total</b>	<b>\$49,109,286</b>	<b>\$20,448,950</b>	<b>\$19,543,660</b>	<b>-4.4%</b>
<b>Fiscal Management</b>				
Financial Management Services	\$7,042,960	\$7,337,990	\$6,804,140	-7.3%
Budget and Evaluation	505,806	559,290	580,940	3.9%
Claims for Damages	661,023	679,310	698,910	2.9%
<b>Subtotal</b>	<b>\$8,209,789</b>	<b>\$8,576,590</b>	<b>\$8,083,990</b>	<b>-5.7%</b>
Less Interfund/Interdepartmental Charges	-\$6,800,645	-\$6,291,160	-\$6,185,060	-1.7%
<b>Net Total</b>	<b>\$1,409,144</b>	<b>\$2,285,430</b>	<b>\$1,898,930</b>	<b>-16.9%</b>
<b>Human Resources Management</b>				
Human Resources	\$2,083,223	\$2,279,140	\$2,439,430	7.0%
Employee Benefits	58,554,504	64,715,940	67,399,580	4.1%
<b>Subtotal</b>	<b>\$60,637,727</b>	<b>\$66,995,080</b>	<b>\$69,839,010</b>	<b>4.2%</b>
Less Transfers	-\$93,770	-\$98,950	-\$101,450	2.5%
Less Interfund/Interdepartmental Charges	-49,581,877	-51,696,410	-54,062,750	4.6%
<b>Net Total</b>	<b>\$10,962,080</b>	<b>\$15,199,720</b>	<b>\$15,674,810</b>	<b>3.1%</b>
<b>Interdepartmental Services</b>				
Engineering	\$3,669,682	\$3,936,640	\$3,855,410	-2.1%
Information Systems	9,488,859	11,694,480	12,432,050	6.3%
Mail and Printing Services	491,661	669,090	737,960	10.3%
Operations	0	505,930	535,400	5.8%
Property and Facilities Management	22,888,416	25,278,560	25,533,520	1.0%
Non-Departmental	550,000	0	0	N/A
Capital Projects	879,598	0	150,000	N/A
<b>Subtotal</b>	<b>\$37,968,216</b>	<b>\$42,084,700</b>	<b>\$43,244,340</b>	<b>2.8%</b>
Less Transfers	-\$1,870,014	-\$1,201,370	-\$1,164,400	-3.1%
Less Interfund/Interdepartmental Charges	-26,793,742	-30,440,820	-31,097,190	2.2%
<b>Net Total</b>	<b>\$9,304,461</b>	<b>\$10,442,510</b>	<b>\$10,982,750</b>	<b>5.2%</b>

## TOTAL EXPENDITURES – ALL FUNDS

	<b>Actual</b> <b>FY 16-17</b>	<b>Budget</b> <b>FY 17-18</b>	<b>Adopted</b> <b>FY 18-19</b>	<b>Percent</b> <b>Change</b>
<b>General Government</b>				
Policy Leadership	\$2,144,112	\$2,148,960	\$2,257,060	5.0%
City Manager	1,434,764	1,469,160	1,504,200	2.4%
Office of Community Assistance	677,740	731,410	746,810	2.1%
Office of Performance & Accountability	326,310	564,280	586,930	4.0%
City Link	1,999,228	2,099,230	2,086,370	-0.6%
City Secretary	420,810	355,190	435,170	22.5%
Marketing and Communications	1,040,448	1,421,570	1,392,980	-2.0%
Human Relations	516,363	502,050	555,480	10.6%
Non-Departmental	1,476,313	-1,757,150	-2,204,620	25.5%
Capital Projects	1,295,138	1,100,000	0	-100.0%
<b>Subtotal</b>	<b>\$11,331,226</b>	<b>\$8,634,700</b>	<b>\$7,360,380</b>	<b>-14.8%</b>
Less Transfers	-\$847,195	-\$837,340	-\$855,310	2.1%
Less Interfund/Interdepartmental Charges	-5,000	0	0	N/A
<b>Net Total</b>	<b>\$10,479,032</b>	<b>\$7,797,360</b>	<b>\$6,505,070</b>	<b>-16.6%</b>
<b>Debt Management</b>				
Debt Service	\$26,739,104	\$26,876,830	\$30,804,310	14.6%
Leasing Fund	16,553,048	10,295,360	13,680,010	32.9%
Leasing Equipment Acquisition Fund	13,734,498	4,747,890	3,895,090	-18.0%
<b>Subtotal</b>	<b>\$57,026,650</b>	<b>\$41,920,080</b>	<b>\$48,379,410</b>	<b>15.4%</b>
Less Interfund/Interdepartmental Charges	-\$505,441	-\$474,390	-\$2,609,660	450.1%
<b>Net Total</b>	<b>\$56,521,209</b>	<b>\$41,445,690</b>	<b>\$45,769,750</b>	<b>10.4%</b>
<b>Total Net Expenditures By Service Area</b>	<b>\$538,761,217</b>	<b>\$482,516,020</b>	<b>\$529,962,850</b>	<b>9.8%</b>

# TOTAL RESOURCES – ALL FUNDS

## TOTAL RESOURCES BY TYPE



**Total \$530.0 Million**

## TOTAL RESOURCES BY TYPE

	<b>Actual</b>	<b>Budget</b>	<b>Adopted</b>	<b>Percent</b>
	<b>FY 16-17</b>	<b>FY 17-18</b>	<b>FY 18-19</b>	<b>Change</b>
<b>Property Taxes</b>				
Property Taxes – Current Year	\$122,344,529	\$130,391,800	\$131,876,910	1.1%
Property Taxes – Prior Year	-300,070	1,100,010	900,000	-18.2%
<b>Subtotal</b>	<b>\$122,044,459</b>	<b>\$131,491,810</b>	<b>\$132,776,910</b>	<b>1.0%</b>
<b>Sales Taxes</b>				
Sales Tax (2% Local Option)	\$33,658,079	\$35,862,120	\$37,392,240	4.3%
Article 44 Hold Harmless	6,325,680	6,729,200	7,051,590	4.8%
<b>Subtotal</b>	<b>\$39,983,759</b>	<b>\$42,591,320</b>	<b>\$44,443,830</b>	<b>4.3%</b>
<b>Licenses and Permits</b>				
Construction Permits	\$4,038,049	\$3,746,120	\$4,404,420	17.6%
Privilege Licenses	11,282	11,000	11,000	0%
Gross Receipts Tax	367,339	347,660	347,660	0%
Motor Vehicle License Taxes	2,726,773	2,638,280	2,714,120	2.9%
Other Licenses and Permits	894,289	483,300	503,300	4.1%
<b>Subtotal</b>	<b>\$8,037,732</b>	<b>\$7,226,360</b>	<b>\$7,980,500</b>	<b>10.4%</b>

## TOTAL RESOURCES – ALL FUNDS

	<b>Actual FY 16-17</b>	<b>Budget FY 17-18</b>	<b>Adopted FY 18-19</b>	<b>Percent Change</b>
<b>Intergovernmental Resources</b>				
Federal	\$13,341,397	\$12,140,010	\$13,295,930	9.5%
State				
Utility Franchise Tax	18,141,217	18,348,790	17,829,690	-2.8%
Beer and Wine Tax	1,081,299	1,057,000	1,027,240	-2.8%
Gasoline Tax	6,464,586	6,428,420	6,426,330	0%
North Carolina Department of Transportation	8,428,001	2,869,350	10,659,910	271.5%
North Carolina Department of Environment and Natural Resources	41,841,322	10,600,000	20,000,000	88.7%
Other State Resources	1,790,136	3,469,860	1,087,110	-68.7%
Other Intergovernmental Resources				
Occupancy Tax	783,673	747,500	801,000	7.2%
ABC Allocation	2,286,366	2,239,580	2,549,740	13.8%
Housing Authority Payment in Lieu of Taxes	156,271	114,900	132,300	15.1%
Other Intergovernmental Resources	315,301	298,220	298,220	0%
<b>Subtotal</b>	<b>\$94,629,570</b>	<b>\$58,313,630</b>	<b>\$74,107,470</b>	<b>27.1%</b>
<b>Investment Income</b>	<b>\$43,518,366</b>	<b>\$1,651,480</b>	<b>\$2,004,730</b>	<b>21.4%</b>
<b>Charges for Services</b>				
Utilities Revenue	\$104,206,190	\$109,601,200	\$112,894,840	3.0%
Landfill Revenue	7,671,009	7,374,010	7,816,240	6.0%
Stormwater Fees	10,349,046	10,200,000	10,200,000	0%
Fairgrounds Revenue	2,605,874	2,794,000	2,915,500	4.3%
Parking Services	1,216,393	1,136,000	1,120,000	-1.4%
Concessions	150,892	240,000	220,000	-8.3%
Mass Transit Fees	2,045,342	2,093,000	2,104,500	0.5%
Admissions Fees	208,271	213,400	218,400	2.3%
Entry Fees	98,887	122,000	121,500	-0.4%
Equipment Use Fees	120,609	123,500	103,500	-16.2%
Facility Use Fees	370,253	374,800	344,260	-8.1%
Sanitation Yard Cart Fees	828,495	816,000	816,000	0%
Sanitation Bulk Container Fees	1,120,002	1,395,300	647,300	-53.6%
Cemetery Fees	448,027	134,300	317,100	136.1%
Employee Benefits Premiums	7,397,603	8,145,000	8,350,000	2.5%
Other Charges for Service	2,125,449	1,878,980	1,901,730	1.2%
Charges to the State	614,878	656,450	605,000	-7.8%
Charges to Forsyth County	3,920,497	4,247,150	4,068,360	-4.2%
Charges to WS/FC School Board	83,333	185,000	0	-100.0%
Charges to Other Municipalities	29,402	26,000	26,000	0%
<b>Subtotal</b>	<b>\$145,610,451</b>	<b>\$151,756,090</b>	<b>\$154,790,230</b>	<b>2.0%</b>
<b>Civil Penalties</b>				
Parking Tickets	\$251,090	\$225,500	\$220,500	-2.2%
Housing Code Violations	385,284	710,310	545,970	-23.1%
Zoning/Erosion Control Fines	-24,278	36,500	29,000	-20.5%
False Alarm Fines	96,695	101,000	101,000	0%
<b>Subtotal</b>	<b>\$708,790</b>	<b>\$1,073,310</b>	<b>\$896,470</b>	<b>-16.5%</b>

## TOTAL RESOURCES – ALL FUNDS

	<b>Actual</b> <b><u>FY 16-17</u></b>	<b>Budget</b> <b><u>FY 17-18</u></b>	<b>Adopted</b> <b><u>FY 18-19</u></b>	<b>Percent</b> <b><u>Change</u></b>
<b>Other Resources</b>				
Rentals	\$783,158	\$758,750	\$720,230	-5.1%
Sales of Property and Equipment	959,357	255,000	328,000	28.6%
Loan Repayments	2,118,721	876,350	876,150	0%
North Carolina Municipal Leasing Corporation	1,600,831	4,747,890	4,295,090	-9.5%
Contributions	3,546,980	1,177,180	1,701,280	44.5%
Miscellaneous	6,912,626	6,426,290	6,812,010	6.0%
<b>Subtotal</b>				
Bond Proceeds	\$12,755,759	\$66,080,030	\$54,590,310	-17.4%
Net Reserve Appropriations	55,533,548	8,090,530	43,639,640	439.4%
<b>Total Resources By Type</b>	<b>\$538,744,107</b>	<b>\$482,516,020</b>	<b>\$529,962,850</b>	<b>9.8%</b>



# PROPERTY TAX REVENUE DISTRIBUTION

The adopted 2018-2019 property tax rate of 59.74¢ 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 59.74¢ per \$100 on \$1.023 billion in assessed property representing the value of fifteen 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, 4<sup>th</sup> and Broad Street Office Building, the Hilltop House South project, Polyvlies USA, Inc., the Winston Factory Lofts, and Corning). 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 \$1.023 billion in assessed property representing the fifteen 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 \$1.023 billion in assessed property representing the fifteen economic development projects listed above, for the Winston-Salem Transit Authority operating and capital program purposes.
- General Debt Service – a tax rate of 7.30¢ per \$100 of assessed valuation on all property, except for \$1.023 billion in assessed property representing the fifteen 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 59.74¢ general tax rate for property owners within the district.

## DISTRIBUTION OF 2018-2019 ESTIMATED PROPERTY TAX REVENUE

	General, Transit, & Debt	Economic Development	Total	Downtown BID
Property Tax Base	\$21,113,742,686	\$1,022,826,409	\$22,136,569,095	\$674,576,951
Property Tax Rate per \$100				
General	47.46¢	59.74¢		
Transit	4.98¢			
Debt Service	7.30¢			
Downtown BID				9.00¢
<b>Total</b>	<b>59.74¢</b>			
Property Tax Levy	\$125,164,520	\$6,110,370	\$131,274,890	\$607,120
Estimated Collection Rate	99.16%	100%	99.27%	99.16%
Collections				
General	\$99,436,020	\$6,110,370	\$105,546,390	
Transit	10,433,870	0	10,433,870	
Debt Service	15,294,630	0	15,294,630	
<b>Total</b>	<b>\$125,164,520</b>	<b>\$6,110,370</b>	<b>\$131,274,890</b>	<b>\$607,120</b>

# TOTAL PERSONNEL

## FULL-TIME POSITION CHANGES BY DEPARTMENT

PERSONNEL BY DEPARTMENT	Amended <u>FY 16-17</u>	Amended <u>FY 17-18</u>	Adopted <u>FY 18-19</u>	Position <u>Changes</u>
Community and Economic Development				
Planning and Development Services	65	66	66	0
Office of Business Inclusion and Advancement	6	10	10	0
Community Development	54	49	49	0
<b>Subtotal</b>	<u>125</u>	<u>125</u>	<u>125</u>	<u>0</u>
Environmental Health				
Sanitation	176	171	156	-15
Water and Sewer	338	339	339	0
Solid Waste Disposal	38	38	38	0
Stormwater Management	54	56	56	0
<b>Subtotal</b>	<u>606</u>	<u>604</u>	<u>589</u>	<u>-15</u>
Public Safety				
Police Department	743	741	741	0
Fire Department	352	368	368	0
Emergency Management	5	5	5	0
<b>Subtotal</b>	<u>1,100</u>	<u>1,114</u>	<u>1,114</u>	<u>0</u>
Transportation				
Department of Transportation	23	23	23	0
Traffic Field Operations	82	81	81	0
Winston-Salem Transit Authority	1	1	1	0
Off-Street Parking	13	13	13	0
<b>Subtotal</b>	<u>119</u>	<u>118</u>	<u>118</u>	<u>0</u>
Recreation and Culture				
Recreation and Parks	90	97	97	0
Winston-Salem Fairgrounds	9	9	9	0
<b>Subtotal</b>	<u>99</u>	<u>106</u>	<u>106</u>	<u>0</u>
Fiscal Management				
Financial Management Services	47	47	47	0
Budget and Evaluation	5	5	5	0
<b>Subtotal</b>	<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
<b>Subtotal</b>	<u>24</u>	<u>24</u>	<u>24</u>	<u>0</u>

## TOTAL PERSONNEL

PERSONNEL BY DEPARTMENT	Amended <u>FY 16-17</u>	Amended <u>FY 17-18</u>	Adopted <u>FY 18-19</u>	Position <u>Changes</u>
Interdepartmental Services				
Operations	0	5	5	0
Office of the City Engineer	41	41	41	0
Property and Facilities Management	166	167	167	0
Information Systems	50	50	50	0
<b>Subtotal</b>	<u>257</u>	<u>263</u>	<u>263</u>	<u>0</u>
General Government				
Policy Leadership				
Mayor	3	3	3	0
City Attorney	10	10	10	0
City Manager	7	7	7	0
Office of Community Assistance	7	7	7	0
Office of Performance and Accountability	6	6	6	0
City Link	27	27	27	0
City Secretary	4	4	4	0
Marketing and Communications	9	10	10	0
Human Relations	5	5	5	0
<b>Subtotal</b>	<u>78</u>	<u>79</u>	<u>79</u>	<u>0</u>
<b>Total Personnel by Department</b>	<b>2,460</b>	<b>2,485</b>	<b>2,470</b>	<b>-15</b>

### FULL-TIME POSITION CHANGES BY FUND

PERSONNEL BY FUND	Amended <u>FY 17-18</u>	Adopted <u>FY 18-19</u>	<u>Changes</u>
General Fund	1,905	1,890	-15
Internal Services	85	85	0
Grants	31	31	0
Enterprise Funds	455	455	0
Fiduciary Funds	9	9	0
<b>Total Personnel by Fund</b>	<b>2,485</b>	<b>2,470</b>	<b>-15</b>



**Winston-Salem**