

---

---

## TOTAL BUDGET SUMMARY

---

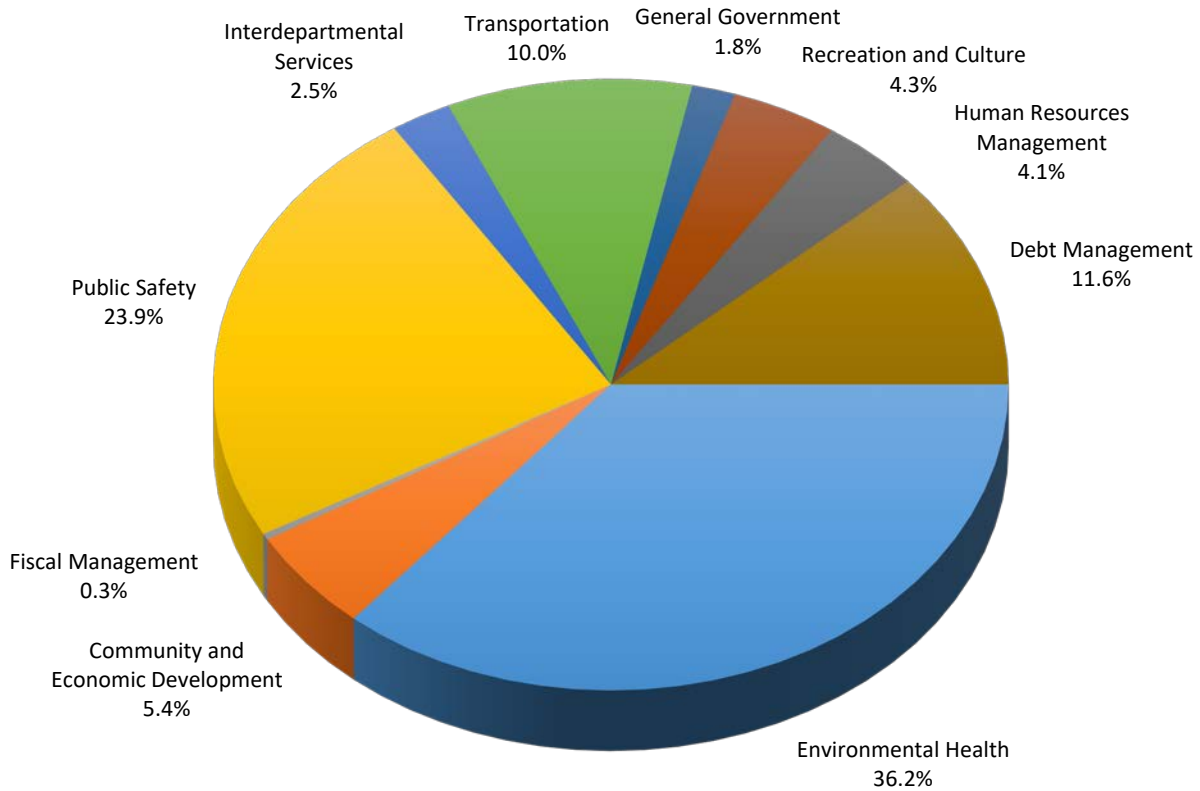
---

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 \$470.6 Million**

## TOTAL NET EXPENDITURES BY SERVICE AREA

	<u>Actual</u> <b>FY 18-19</b>	<u>Budget</u> <b>FY 19-20</b>	<u>Adopted</u> <b>FY 20-21</b>	<u>Percent</u> <u>Change</u>
<b>Community and Economic Development</b>				
Planning and Development Services	\$6,952,660	\$6,990,690	\$6,863,130	-1.8%
Community Development	11,578,638	13,397,960	13,193,990	-1.5%
Business Development	2,928,400	4,253,470	8,345,440	96.2%
Community Agencies	1,131,471	1,146,430	1,101,910	-3.9%
Downtown Business Improvement District	620,626	670,140	707,940	5.6%
Non-Departmental	4,695,236.8	3,963,930	4,513,600	13.9%
Capital Projects	6,569,861	0	0	N/A
<b>Subtotal</b>	<b>\$34,476,893</b>	<b>\$30,422,620</b>	<b>\$34,726,010</b>	<b>14.1%</b>
Less Transfers	-\$6,451,395	-\$4,729,250	-\$9,151,050	93.5%
Less Interfund/Interdepartmental Charges	-175,446	-20,000	-186,660	833.3%
<b>Net Total</b>	<b>\$27,850,051</b>	<b>\$25,673,370</b>	<b>\$25,388,300</b>	<b>-1.1%</b>

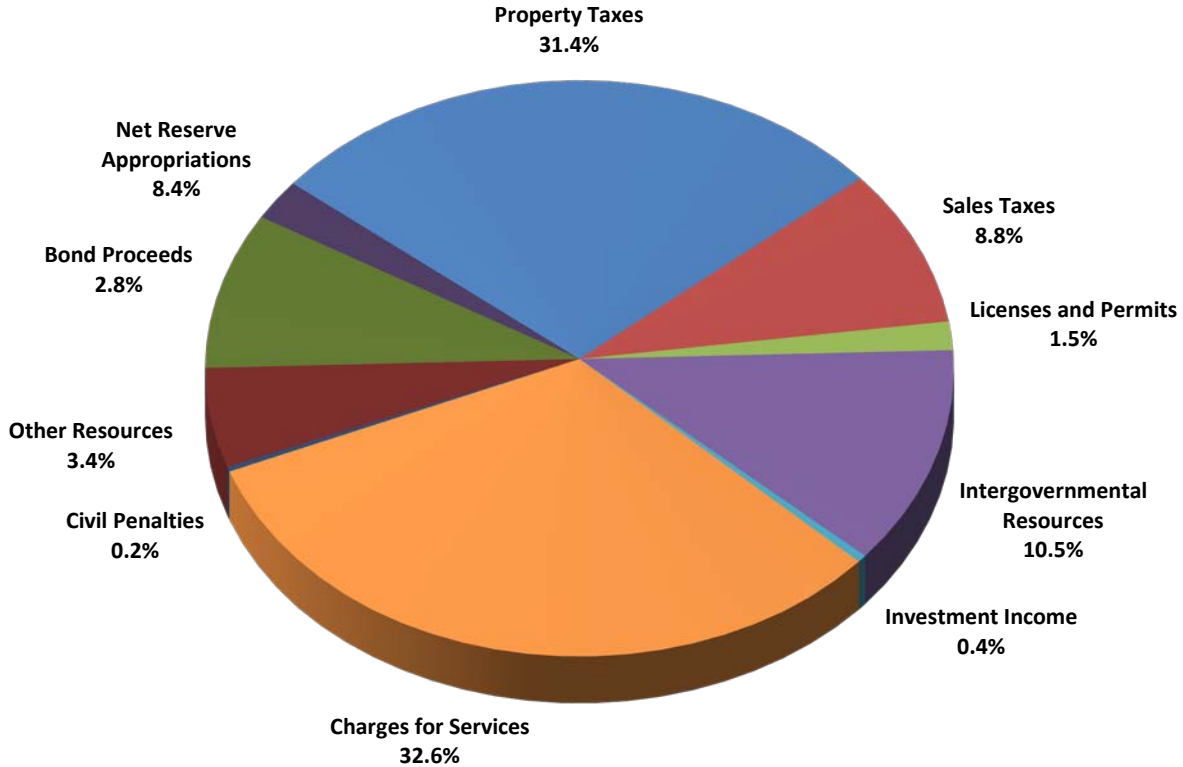
	<b>Actual</b> <b>FY 18-19</b>	<b>Budget</b> <b>FY 19-20</b>	<b>Adopted</b> <b>FY 20-21</b>	<b>Percent</b> <b>Change</b>
<b>Environmental Health</b>				
Sanitation	\$17,419,684	\$16,908,760	\$16,834,340	-0.4%
Sustainability	2,023,023	2,108,400	2,115,210	0.3%
Water and Sewer	95,759,435	92,161,960	92,753,460	0.6%
Solid Waste Disposal	10,278,169	11,430,270	11,564,250	1.2%
Stormwater	8,938,309	10,935,730	10,989,580	0.5%
Capital Projects	50,146,381	69,591,000	41,926,060	-39.8%
<b>Subtotal</b>	<b>\$184,565,002</b>	<b>\$203,136,120</b>	<b>\$176,182,900</b>	<b>-13.3%</b>
Less Transfers	-\$2,572,043	-\$2,651,750	-\$2,641,860	-0.4%
Less Interfund/Interdepartmental Charges	-3,452,538	-3,496,500	-3,219,210	-7.9%
<b>Net Total</b>	<b>\$178,540,421</b>	<b>\$196,987,870</b>	<b>\$170,321,830</b>	<b>-13.5%</b>
<b>Public Safety</b>				
Police Department	\$75,543,683	\$78,167,060	\$78,711,550	0.7%
Fire Department	33,946,287	34,850,980	34,430,780	-1.2%
Emergency Management	1,010,886	615,440	654,390	6.3%
Capital Projects	2,002,804	0	0	N/A
Non-Departmental	45,000	45,000	45,000	0%
<b>Subtotal</b>	<b>\$112,548,660</b>	<b>\$113,678,480</b>	<b>\$113,841,720</b>	<b>0.1%</b>
Less Transfers	-\$427,840	-\$597,070	-\$492,190	-17.6%
Less Interfund/Interdepartmental Charges	-1,200,786	-1,154,500	-870,970	-24.6%
<b>Net Total</b>	<b>\$110,920,034</b>	<b>\$111,926,910</b>	<b>\$112,478,560</b>	<b>0.5%</b>
<b>Transportation</b>				
Department of Transportation	\$9,182,546	\$11,664,070	\$10,522,410	-9.8%
Traffic Field Operations	4,579,620	6,019,890	5,824,180	-3.3%
Winston-Salem Transit Authority	19,942,809	25,941,700	25,807,340	-0.5%
Off-Street Parking	1,827,272	2,081,090	1,946,080	-6.5%
Non-Departmental	9,079,964	6,413,700	6,979,150	8.8%
Capital Projects	16,867,250	7,290,020	4,251,260	-41.7%
<b>Subtotal</b>	<b>\$61,479,461</b>	<b>\$59,410,470</b>	<b>\$55,330,420</b>	<b>-6.9%</b>
Less Transfers	-\$10,145,600	-\$6,799,220	-\$7,213,220	6.1%
Less Interfund/Interdepartmental Charges	-967,347	-1,054,500	-1,054,500	0%
<b>Net Total</b>	<b>\$50,366,513</b>	<b>\$51,556,750</b>	<b>\$47,062,700</b>	<b>-8.7%</b>

	<b>Actual</b> <b>FY 18-19</b>	<b>Budget</b> <b>FY 19-20</b>	<b>Adopted</b> <b>FY 20-21</b>	<b>Percent</b> <b>Change</b>
<b>Recreation and Culture</b>				
Recreation and Parks	\$11,515,676	\$12,576,370	\$12,867,960	2.3%
Winston-Salem Fairgrounds	4,510,705	4,285,440	4,059,530	-5.3%
The Benton	537,308	796,690	1,220,360	53.2%
Bowman Gray Stadium	658,986	472,150	307,440	-34.9%
Downtown Ballpark	1,939,843	2,017,680	1,581,510	-21.6%
Non-Departmental	650,415	783,500	353,890	-54.8%
Capital Projects	8,936,695	250,000	250,000	0%
<b>Subtotal</b>	<b>\$28,749,628</b>	<b>\$21,181,830</b>	<b>\$20,640,690</b>	<b>-2.6%</b>
Less Transfers	-\$592,546	-\$375,000	-\$350,530	-6.5%
<b>Net Total</b>	<b>\$28,157,082</b>	<b>\$20,806,830</b>	<b>\$20,290,160</b>	<b>-2.5%</b>
<b>Fiscal Management</b>				
Financial Management Services	\$6,261,515	\$6,447,470	\$6,864,500	6.5%
Budget and Evaluation	612,057	600,790	610,380	1.6%
Claims for Damages	698,908	735,800	747,810	1.6%
<b>Subtotal</b>	<b>\$7,572,480</b>	<b>\$7,784,060</b>	<b>\$8,222,690</b>	<b>5.6%</b>
Less Interfund/Interdepartmental Charges	-\$6,241,693	-\$6,503,710	-\$6,693,110	2.9%
<b>Net Total</b>	<b>\$1,330,787</b>	<b>\$1,280,350</b>	<b>\$1,529,580</b>	<b>19.5%</b>
<b>Human Resources Management</b>				
Human Resources	\$2,159,067	\$2,584,090	\$2,711,110	4.9%
Employee Benefits	65,921,955	72,232,120	77,138,940	6.8%
<b>Subtotal</b>	<b>\$68,081,022</b>	<b>\$74,816,210</b>	<b>\$79,850,050</b>	<b>6.7%</b>
Less Transfers	-\$101,450	-\$121,020	-\$124,630	3.0%
Less Interfund/Interdepartmental Charges	-53,448,080	-56,547,350	-60,624,050	7.2%
<b>Net Total</b>	<b>\$14,531,492</b>	<b>\$18,147,840</b>	<b>\$19,101,370</b>	<b>5.3%</b>
<b>Interdepartmental Services</b>				
Engineering	\$3,600,903	\$4,203,020	\$3,973,850	-5.5%
Information Systems	9,496,452	12,736,540	13,825,230	8.5%
Mail and Printing Services	696,522	737,500	772,960	4.8%
Operations	492,379	656,480	764,220	16.4%
Property and Facilities Management	14,296,270	15,857,710	16,333,020	3.0%
Central Warehouse	480,848	425,220	428,130	0.7%
Fleet Services	9,250,224	9,743,170	10,038,760	3.0%
Capital Projects	137,884	0	0	N/A
<b>Subtotal</b>	<b>\$38,451,481</b>	<b>\$44,359,640</b>	<b>\$46,136,170</b>	<b>4.0%</b>
Less Transfers	-\$1,226,794	-\$1,137,360	-\$1,119,400	-1.6%
Less Interfund/Interdepartmental Charges	-27,117,604	-31,962,480	-33,390,730	4.5%
<b>Net Total</b>	<b>\$10,107,083</b>	<b>\$11,259,800</b>	<b>\$11,626,040</b>	<b>3.3%</b>

	<b>Actual</b>	<b>Budget</b>	<b>Adopted</b>	<b>Percent</b>
	<b>FY 18-19</b>	<b>FY 19-20</b>	<b>FY 20-21</b>	<b>Change</b>
<b>General Government</b>				
Policy Leadership	\$2,398,471	\$2,456,240	\$2,482,210	1.1%
City Manager	1,968,428	1,651,300	1,595,440	-3.4%
Strategic Initiatives	0	0	128,990	N/A
Office of Community Assistance	744,637	787,740	759,920	-3.5%
Office of Performance & Accountability	590,827	657,690	703,880	7.0%
City Link	1,886,449	2,101,130	2,153,870	2.5%
City Clerk	405,673	435,440	450,280	3.4%
Marketing and Communications	1,271,091	1,490,840	1,493,230	0.2%
Human Relations	584,269	569,040	584,970	2.8%
Non-Departmental	1,466,640	-1,584,110	-1,229,360	-22.4%
Capital Projects	1,569,858	0	327,120	N/A
<b>Subtotal</b>	<b>\$12,886,344</b>	<b>\$8,565,310</b>	<b>\$9,450,550</b>	<b>10.3%</b>
Less Transfers	-\$1,946,301	-\$788,520	-\$1,117,950	41.8%
Less Interfund/Interdepartmental Charges	-5,428	0	0	N/A
<b>Net Total</b>	<b>\$10,934,616</b>	<b>\$7,776,790</b>	<b>\$8,332,600</b>	<b>7.1%</b>
<b>Debt Management</b>				
Debt Service	\$31,932,693	\$31,559,570	\$39,016,600	23.6%
Leasing Fund	13,580,649	16,757,230	12,163,960	-27.4%
Leasing Equipment Acquisition Fund	5,705,965	5,188,620	5,863,240	13.0%
<b>Subtotal</b>	<b>\$51,219,307</b>	<b>\$53,505,420</b>	<b>\$57,043,800</b>	<b>6.6%</b>
Less Transfers	-\$1,500,000	\$0	-\$37,730	N/A
Less Interfund/Interdepartmental Charges	-2,636,713	-2,505,220	-2,536,180	1.2%
<b>Net Total</b>	<b>\$47,082,594</b>	<b>\$51,000,200</b>	<b>\$54,469,890</b>	<b>6.8%</b>
<b>Total Net Expenditures By Service Area</b>	<b>\$479,820,673</b>	<b>\$496,416,710</b>	<b>\$470,601,030</b>	<b>-5.2%</b>

# TOTAL RESOURCES – ALL FUNDS

## TOTAL RESOURCES BY TYPE



**Total \$470.6 Million**

## TOTAL RESOURCES BY TYPE

	<b>Actual FY 18-19</b>	<b>Budget FY 19-20</b>	<b>Adopted FY 20-21</b>	<b>Percent Change</b>
<b>Property Taxes</b>				
Property Taxes – Current Year	\$134,878,815	\$145,239,360	\$146,932,140	1.2%
Property Taxes – Prior Year	-282,564	900,000	850,000	-5.6%
<b>Subtotal</b>	<b>\$134,596,250</b>	<b>\$146,139,360</b>	<b>\$147,782,140</b>	<b>1.1%</b>
<b>Sales Taxes</b>				
Sales Tax (2% Local Option)	\$37,715,795	\$39,066,870	\$34,718,350	-11.1%
Article 44 Hold Harmless	7,299,364	7,368,640	6,628,460	-10.0%
<b>Subtotal</b>	<b>\$45,015,159</b>	<b>\$46,435,510</b>	<b>\$41,346,810</b>	<b>-11.0%</b>
<b>Licenses and Permits</b>				
Construction Permits	\$4,698,405	\$4,320,750	\$3,950,370	-8.6%
Privilege Licenses	10,203	11,000	11,000	0%
Gross Receipts Tax	366,295	347,660	360,000	3.5%
Motor Vehicle License Taxes	2,757,503	2,714,120	2,621,280	-3.4%
Other Licenses and Permits	584,941	261,260	248,260	-5.0%
<b>Subtotal</b>	<b>\$8,417,348</b>	<b>\$7,654,790</b>	<b>\$7,190,910</b>	<b>-6.1%</b>

	<u>Actual</u> <u>FY 18-19</u>	<u>Budget</u> <u>FY 19-20</u>	<u>Adopted</u> <u>FY 20-21</u>	<u>Percent</u> <u>Change</u>
<b>Intergovernmental Resources</b>				
Federal				
State				
Utility Franchise Tax	18,862,181	18,727,490	18,649,770	-0.4%
Beer and Wine Tax	1,050,073	1,074,640	1,040,140	-3.2%
Gasoline Tax	6,413,147	6,413,700	6,283,550	-2.0%
North Carolina Department of Transportation	6,116,191	12,725,090	2,275,680	-82.1%
North Carolina Department of Environment and Natural Resources	10,865,665	0	0	N/A
Other State Resources	3,338,281	1,136,810	1,139,660	0.3%
Other Intergovernmental Resources				
Occupancy Tax	904,606	944,000	663,000	-29.8%
ABC Allocation	2,610,489	2,568,210	2,398,410	-6.6%
Housing Authority Payment in Lieu of Taxes	107,982	103,000	103,000	0%
Other Intergovernmental Resources	253,807	250,000	280,000	12.0%
<b>Subtotal</b>	<b>\$65,423,329</b>	<b>\$57,878,700</b>	<b>\$49,255,210</b>	<b>-14.9%</b>
<b>Investment Income</b>	<b>\$31,084,428</b>	<b>\$2,194,170</b>	<b>\$1,979,150</b>	<b>-9.8%</b>
<b>Charges for Services</b>				
Utilities Revenue	\$114,714,961	\$119,953,180	\$110,940,480	-7.5%
Landfill Revenue	8,710,986	7,964,610	9,040,480	13.5%
Stormwater Fees	10,331,246	10,200,000	10,200,000	0%
Fairgrounds Revenue	2,954,397	2,787,300	2,110,650	-24.3%
Parking Services	1,293,513	1,185,500	1,072,500	-9.5%
Concessions	342,499	247,000	170,000	-31.2%
Mass Transit Fees	2,143,821	2,059,500	2,061,500	0.1%
Admissions Fees	204,750	217,500	192,500	-11.5%
Entry Fees	80,597	88,500	85,630	-3.2%
Equipment Use Fees	104,230	113,500	87,250	-23.1%
Facility Use Fees	417,533	399,930	389,760	-2.5%
Sanitation Yard Cart Fees	833,825	884,000	773,500	-12.5%
Sanitation Bulk Container Fees	305,994	15,300	15,300	0%
Cemetery Fees	296,874	126,830	126,660	-0.1%
Employee Benefits Premiums	8,090,129	8,550,000	8,945,000	4.6%
Other Charges for Service	2,534,245	2,401,130	2,134,730	-11.1%
Charges to the State	520,512	699,760	699,760	0%
Charges to Forsyth County	3,911,218	4,304,230	4,348,170	1.0%
Charges to Other Municipalities	22,754	20,000	24,000	20.0%
<b>Subtotal</b>	<b>\$157,814,086</b>	<b>\$162,217,770</b>	<b>\$153,417,870</b>	<b>-5.4%</b>
<b>Civil Penalties</b>				
Parking Tickets	\$229,579	\$220,500	\$220,500	0%
Housing Code Violations	559,538	604,510	603,200	-0.2%
Zoning/Erosion Control Fines	44,403	29,000	36,500	25.9%
False Alarm Fines	151,162	101,000	101,000	0%
<b>Subtotal</b>	<b>\$984,682</b>	<b>\$955,010</b>	<b>\$961,200</b>	<b>0.6%</b>

	<b>Actual</b>	<b>Budget</b>	<b>Adopted</b>	<b>Percent</b>
	<b><u>FY 18-19</u></b>	<b><u>FY 19-20</u></b>	<b><u>FY 20-21</u></b>	<b><u>Change</u></b>
<b>Other Resources</b>				
Rentals	\$776,451	\$708,920	\$734,080	3.5%
Sales of Property and Equipment	872,126	328,000	310,000	-5.5%
Loan Repayments	537,338	876,150	776,150	-11.4%
North Carolina Municipal Leasing Corporation	464,266	5,438,620	6,113,240	12.4%
Contributions	5,798,831	1,819,110	1,924,150	5.8%
Miscellaneous	6,320,159	7,139,540	6,232,690	-12.7%
<b>Subtotal</b>	<b>\$14,769,170</b>	<b>\$16,310,340</b>	<b>\$16,090,310</b>	<b>-1.3%</b>
Bond Proceeds	\$0	\$44,872,570	\$13,206,720	-70.6%
Net Reserve Appropriations	30,296,000	11,758,490	39,370,710	234.8%
<b>Total Resources By Type</b>	<b>\$488,400,454</b>	<b>\$496,416,710</b>	<b>\$470,601,030</b>	<b>-5.2%</b>



# PROPERTY TAX REVENUE DISTRIBUTION

The adopted FY 2020-21 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 \$1.056 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, Herbalife, Polyvies USA, Inc., Corning, National General Insurance, CC&W Hospitality, United Furniture, 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 \$1.056 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 \$1.056 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 \$1.056 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 2020-2021 ESTIMATED PROPERTY TAX REVENUE

	General, Transit, & Debt	Economic Development	Total	Downtown BID
Property Tax Base	\$22,046,835,722	\$1,056,632,879	\$23,103,468,601	\$736,720,806
Property Tax Rate per \$100				
General	47.46¢	63.74¢		
Transit	4.98¢			
Debt Service	11.30¢			
Downtown BID				9.00¢
<b>Total</b>	<b>63.74¢</b>			
Property Tax Levy	\$140,526,531	\$6,734,978	\$147,261,509	\$663,049
Estimated Collection Rate	99.30%	100%	99.33%	99.23%
Collections				
General	\$103,899,142	\$6,734,978	\$110,634,120	
Transit	10,902,190	0	10,902,190	
Debt Service	24,737,890	0	24,737,890	
<b>Total</b>	<b>\$139,539,222</b>	<b>\$6,734,978</b>	<b>\$146,274,200</b>	<b>\$657,940</b>

# TOTAL PERSONNEL

## FULL-TIME POSITION CHANGES BY DEPARTMENT

PERSONNEL BY DEPARTMENT	Amended <u>FY 18-19</u>	Amended <u>FY 19-20</u>	Adopted <u>FY 20-21</u>	Position <u>Changes</u>
Community and Economic Development				
Planning and Development Services	66	66	65	-1
Office of Business Inclusion and Advancement	9	9	9	0
Community Development	50	50	50	0
<b>Subtotal</b>	<u>125</u>	<u>125</u>	<u>124</u>	<u>-1</u>
Environmental Health				
Sanitation	152	147	145	-2
Water and Sewer	339	341	344	+3
Solid Waste Disposal	38	38	38	0
Sustainability	5	4	4	0
Stormwater Management	56	56	56	0
<b>Subtotal</b>	<u>590</u>	<u>586</u>	<u>587</u>	<u>+1</u>
Public Safety				
Police Department	731	723	712	-11
Fire Department	368	368	368	0
Emergency Management	5	5	5	0
<b>Subtotal</b>	<u>1,104</u>	<u>1,096</u>	<u>1,085</u>	<u>-11</u>
Transportation				
Department of Transportation	48	48	47	-1
Traffic Field Operations	56	56	52	-4
Winston-Salem Transit Authority	1	1	1	0
Off-Street Parking	13	13	13	0
<b>Subtotal</b>	<u>118</u>	<u>118</u>	<u>113</u>	<u>-5</u>
Recreation and Culture				
Recreation and Parks	97	95	93	-2
Winston-Salem Fairgrounds	9	9	9	0
<b>Subtotal</b>	<u>106</u>	<u>104</u>	<u>102</u>	<u>-2</u>
Fiscal Management				
Financial Management Services	47	48	49	+1
Budget and Evaluation	5	5	5	0
<b>Subtotal</b>	<u>52</u>	<u>53</u>	<u>54</u>	<u>+1</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 18-19</u>	Amended <u>FY 19-20</u>	Adopted <u>FY 20-21</u>	Position <u>Changes</u>
Interdepartmental Services				
Operations	6	6	6	0
Office of the City Engineer	41	41	39	-2
Property and Facilities Management	124	123	123	0
Central Warehouse	5	5	5	0
Fleet Services	35	35	35	0
Information Systems	50	50	50	0
<b>Subtotal</b>	<u>261</u>	<u>260</u>	<u>258</u>	<u>-2</u>
General Government				
Policy Leadership				
Mayor	3	3	3	0
City Attorney	10	10	10	0
City Manager	8	8	7	-1
Office of Community Assistance	7	7	7	0
Office of Performance and Accountability	6	6	6	0
Strategic Initiatives	0	1	1	0
City Link	27	25	25	0
City Clerk	4	4	4	0
Marketing and Communications	10	10	10	0
Human Relations	5	5	5	0
<b>Subtotal</b>	<u>80</u>	<u>79</u>	<u>78</u>	<u>-1</u>
<b>Total Personnel by Department</b>	<b>2,460</b>	<b>2,445</b>	<b>2,425</b>	<b>-20</b>

### FULL-TIME POSITION CHANGES BY FUND

PERSONNEL BY FUND	Amended <u>FY 19-20</u>	Adopted <u>FY 20-21</u>	<u>Changes</u>
General Fund	1,873	1,850	-23
Internal Services	85	85	0
Grants	21	21	0
Enterprise Funds	457	460	+3
Fiduciary Funds	9	9	0
<b>Total Personnel by Fund</b>	<b>2,445</b>	<b>2,425</b>	<b>-20</b>



**Winston-Salem**