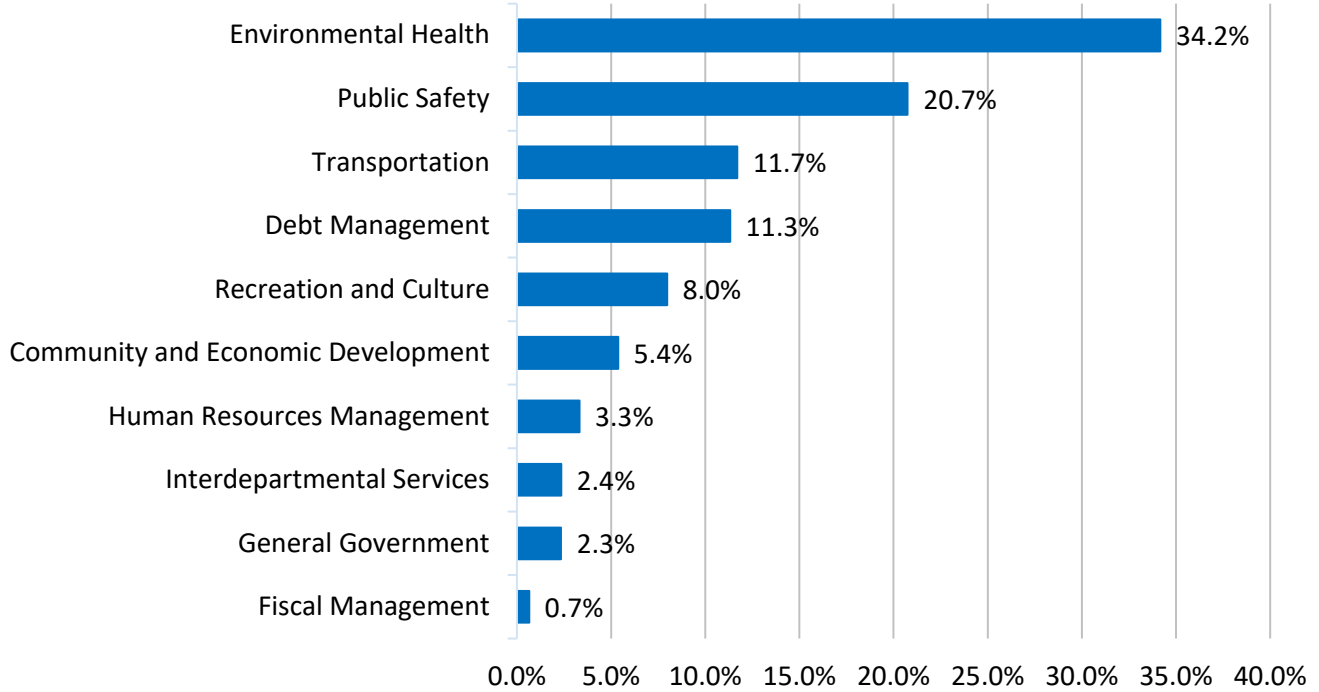

TOTAL BUDGET SUMMARY

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 \$627.6 Million

TOTAL NET EXPENDITURES BY SERVICE AREA

	Actual	Budget	Adopted	Percent
	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>Change</u>
Community and Economic Development				
Planning and Development Services	\$6,618,406	\$7,042,410	\$7,264,050	3.1%
Community Development	14,977,246	14,046,090	15,602,630	11.1%
Business Development	6,943,938	4,029,330	4,199,520	4.2%
Community Agencies	1,180,718	1,118,560	1,103,560	-1.3%
Downtown Business Improvement District	668,381	620,720	659,180	6.2%
Non-Departmental	4,516,416	4,824,450	4,195,910	-13.0%
Capital Projects	6,281,920	500,000	6,500,000	1200.0%
Subtotal	\$41,187,024	\$32,181,560	\$39,524,850	22.8%
Less Transfers	-\$5,790,762	-\$5,948,740	-\$5,577,010	-6.2%
Less Interfund/Interdepartmental Charges	-116,215	-176,660	-167,160	-5.4%
Net Total	\$35,280,047	\$26,056,160	\$33,780,680	29.6%

TOTAL EXPENDITURES – ALL FUNDS

	Actual FY 20-21	Budget FY 21-22	Adopted FY 22-23	Percent Change
Environmental Health				
Sanitation	\$18,139,325	\$17,107,290	\$20,151,920	17.8%
Sustainability	2,024,117	2,393,790	6,647,100	177.7%
Water and Sewer	90,417,118	98,902,700	103,428,330	4.6%
Solid Waste Disposal	10,829,776	11,849,120	12,547,960	5.9%
Stormwater	9,034,263	11,108,290	11,504,350	3.6%
Capital Projects	56,552,482	75,799,000	66,470,000	-12.3%
Subtotal	\$186,997,081	\$217,160,190	\$220,749,660	1.7%
Less Transfers	-\$2,464,534	-\$2,690,220	-\$3,150,100	17.1%
Less Interfund/Interdepartmental Charges	-3,679,825	-3,391,860	-3,124,680	-7.9%
Net Total	\$180,852,722	\$211,078,110	\$214,474,880	1.6%
Public Safety				
Police Department	\$82,124,999	\$80,294,800	\$87,196,110	8.6%
Fire Department	34,443,690	35,549,510	41,082,990	15.6%
Emergency Management	786,083	681,470	705,690	3.6%
Capital Projects	2,686,174	985,000	1,720,000	74.6%
Non-Departmental	31,963	2,145,000	515,000	-76.0%
Subtotal	\$120,072,908	\$119,655,780	\$131,219,790	9.7%
Less Transfers	-\$1,492,188	-\$1,347,530	-\$634,780	-52.9%
Less Interfund/Interdepartmental Charges	-3,038,470	-437,500	-357,500	-18.3%
Net Total	\$115,542,250	\$117,870,750	\$130,227,510	10.5%
Transportation				
Department of Transportation	\$8,661,832	\$11,255,910	\$11,478,040	2.0%
Traffic Field Operations	3,888,264	5,568,410	6,156,250	10.6%
Winston-Salem Transit Authority	20,934,161	21,547,170	22,998,170	6.7%
Off-Street Parking	1,591,185	1,474,890	1,443,570	-2.1%
Non-Departmental	4,658,087	7,028,100	11,645,750	65.7%
Capital Projects	27,575,743	14,783,570	32,312,310	118.6%
Subtotal	\$67,309,272	\$61,658,050	\$86,034,090	39.5%
Less Transfers	-\$5,545,239	-\$7,317,970	-\$11,981,850	63.7%
Less Interfund/Interdepartmental Charges	-685,797	-494,800	-577,000	16.6%
Net Total	\$61,078,236	\$53,845,280	\$73,475,240	36.5%
Recreation and Culture				
Recreation and Parks	\$11,551,790	\$13,143,310	\$14,834,530	12.9%
Winston-Salem Fairgrounds	2,460,588	4,135,630	4,529,830	9.5%
The Benton	1,303,508	1,418,580	777,620	-45.2%
Bowman Gray Stadium	535,231	360,370	457,720	27.0%

TOTAL EXPENDITURES – ALL FUNDS

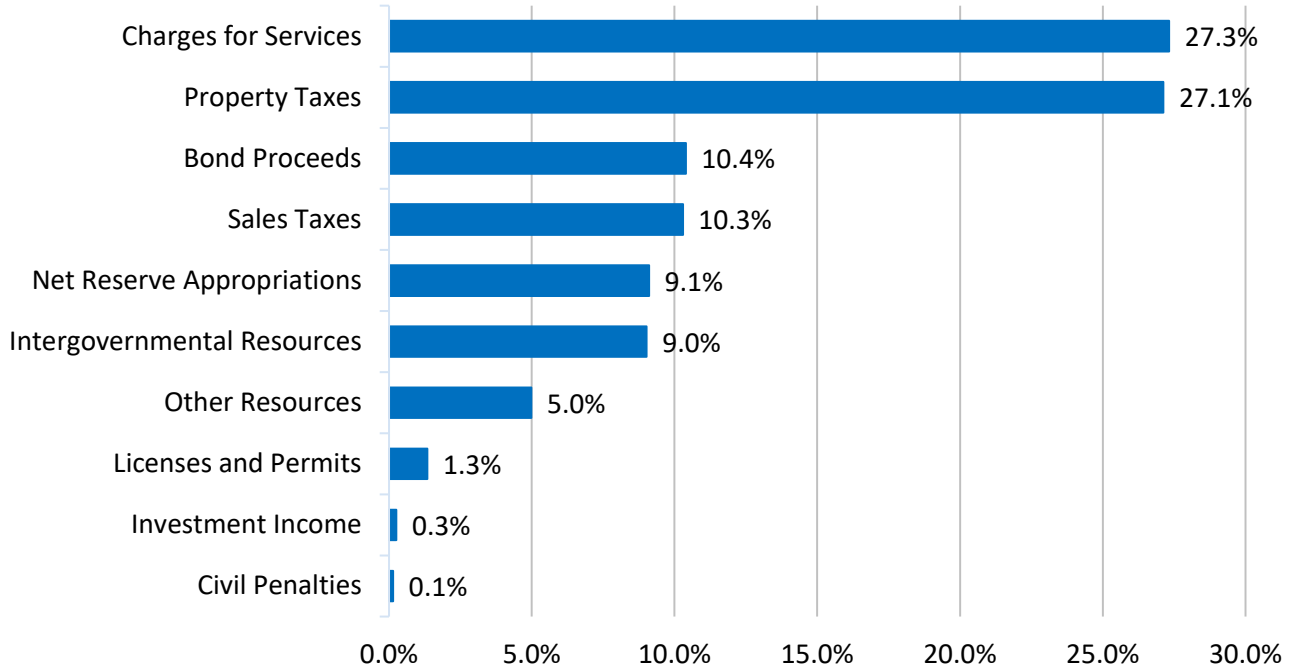
	Actual FY 20-21	Budget FY 21-22	Adopted FY 22-23	Percent Change
Recreation and Culture - continued				
Downtown Ballpark	\$1,420,254	\$1,390,400	\$1,399,260	0.6%
Non-Departmental	1,268,326	1,546,370	2,730,890	76.6%
Capital Projects	15,096,316	2,009,000	27,860,000	1286.8%
Subtotal	\$33,636,013	\$24,003,660	\$52,589,850	119.1%
Less Transfers	-\$1,773,550	-\$1,497,190	-\$2,502,670	67.2%
Net Total	\$31,862,463	\$22,506,470	\$50,087,180	122.5%
Fiscal Management				
Financial Management Services	\$5,952,159	\$6,719,680	\$7,309,380	8.8%
Budget & Performance Management	1,424,692	1,444,320	1,816,450	25.8%
Claims for Damages	911,502	927,000	232,140	-75.0%
Risk Management Reserve	0	0	1,500,000	N/A
Subtotal	\$8,288,353	\$9,091,000	\$10,857,970	19.4%
Less Interfund/Interdepartmental Charges	-\$6,750,263	-\$6,926,780	-\$6,715,560	-3.0%
Net Total	\$1,538,090	\$2,164,220	\$4,142,410	91.4%
Human Resources Management				
Human Resources	\$2,442,645	\$2,784,740	\$2,807,890	0.8%
Employee Benefits	71,265,827	76,585,130	78,730,250	2.8%
Subtotal	\$73,708,472	\$79,369,870	\$81,538,140	2.7%
Less Transfers	-\$124,630	-\$124,300	-\$128,360	3.3%
Less Interfund/Interdepartmental Charges	-57,628,447	-57,668,700	-60,520,890	4.9%
Net Total	\$15,955,395	\$21,576,870	\$20,888,890	-3.2%
Interdepartmental Services				
Engineering	\$3,221,563	\$3,966,640	\$4,211,130	6.2%
Employee Safety	299,374	327,780	428,340	30.7%
Information Systems	10,858,618	14,559,510	15,521,650	6.6%
Mail and Printing Services	665,469	795,250	804,110	1.1%
Operations	1,157,325	1,353,050	1,406,190	3.9%
Property and Facilities Management	8,712,084	10,361,170	11,280,110	8.9%
Vegetation Management	5,617,303	6,660,950	7,105,530	6.7%
Central Warehouse	473,785	472,180	616,060	30.5%
Fleet Services	8,743,260	10,299,450	11,759,370	14.2%
Capital Projects	202,939	0	1,430,000	N/A
Subtotal	\$39,951,721	\$48,795,980	\$54,562,490	11.8%
Less Transfers	-\$1,119,400	-\$1,097,680	-\$1,311,580	19.5%
Less Interfund/Interdepartmental Charges	-28,428,933	-35,080,190	-38,470,370	9.7%
Net Total	\$10,403,388	\$12,618,110	\$14,780,540	17.1%

TOTAL EXPENDITURES – ALL FUNDS

	Actual	Budget	Adopted	Percent
	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>Change</u>
General Government				
Policy Leadership	\$2,280,428	\$2,515,160	\$3,378,340	34.3%
City Manager	1,568,186	1,823,960	1,894,160	3.8%
Office of Community Assistance	719,669	810,070	840,350	3.7%
City Link	2,052,117	2,203,160	2,281,740	3.6%
City Clerk	418,477	466,580	574,390	23.1%
Marketing and Communications	1,455,938	1,505,760	1,551,750	3.1%
Human Relations/ Diversity, Equity & Inclusion	603,716	1,109,270	1,606,630	44.8%
Non-Departmental	1,804,259	-1,526,400	-2,132,190	39.7%
Capital Projects	283,531	2,900,000	5,900,000	103.4%
Subtotal	\$11,186,321	\$11,807,560	\$15,895,170	34.6%
Less Transfers	-\$1,120,750	-\$790,430	-\$1,190,830	50.7%
Less Interfund/Interdepartmental Charges	-5,000	0	0	N/A
Net Total	\$10,060,571	\$11,017,130	\$14,704,340	33.5%
Debt Management				
Debt Service	\$32,368,154	\$36,337,390	\$42,197,070	16.1%
Leasing Fund	12,176,571	7,019,620	7,838,070	11.7%
Leasing Equipment Acquisition Fund	5,551,731	13,104,190	24,388,970	86.1%
Subtotal	\$50,096,455	\$56,461,200	\$74,424,110	31.8%
Less Transfers	-\$737,730	-\$626,270	-\$623,180	-0.5%
Less Interfund/Interdepartmental Charges	-2,421,980	-2,320,240	-2,716,950	17.1%
Net Total	\$46,936,746	\$53,514,690	\$71,083,980	32.8%
Total Net Expenditures By Service Area	\$509,509,907	\$532,247,790	\$627,645,650	17.9%

TOTAL RESOURCES – ALL FUNDS

TOTAL RESOURCES BY TYPE



Total \$627.6 Million

TOTAL RESOURCES BY TYPE

	Actual	Budget	Adopted	Percent
	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>Change</u>
Property Taxes				
Property Taxes – Current Year	\$149,727,832	\$158,897,650	\$169,405,750	6.6%
Property Taxes – Prior Year	756,636	850,000	850,000	0%
Subtotal	\$150,484,468	\$159,747,650	\$170,255,750	6.6%
Sales Taxes				
Sales Tax (2% Local Option)	\$45,562,826	\$43,857,140	\$53,631,420	22.3%
Article 44 Hold Harmless	9,115,849	8,364,630	10,974,510	31.2%
Subtotal	\$54,678,675	\$52,221,770	\$64,605,930	23.7%
Licenses and Permits				
Construction Permits	\$4,826,664	\$4,150,080	\$5,061,250	22.0%
Privilege Licenses	6,635	8,000	8,000	0%
Gross Receipts Tax	382,720	360,000	360,000	0%
Motor Vehicle License Taxes	2,531,460	2,684,790	2,753,240	2.5%
Other Licenses and Permits	380,719	232,440	233,030	0.3%
Subtotal	\$8,128,198	\$7,435,310	\$8,415,520	13.2%

TOTAL RESOURCES – ALL FUNDS

	Actual FY 20-21	Budget FY 21-22	Adopted FY 22-23	Percent Change
Intergovernmental Resources				
Federal	\$17,636,218	\$15,147,630	\$22,496,430	48.5%
State				
Utility Franchise Tax	17,828,331	17,322,910	17,482,860	0.9%
Beer and Wine Tax	1,022,164	1,047,080	1,013,180	-3.2%
Gasoline Tax	6,075,475	5,800,790	7,257,180	25.1%
North Carolina Department of Transportation	965,582	5,602,410	2,553,520	-54.4%
North Carolina Department of Environment and Natural Resources	3,655,132	20,000,000	0	-100.0%
Other State Resources	1,644,200	1,087,940	1,069,660	-1.7%
Other Intergovernmental Resources				
Occupancy Tax	537,520	700,000	1,000,000	42.9%
ABC Allocation	3,361,961	2,720,820	3,361,960	23.6%
Housing Authority Payment in Lieu of Taxes	125,406	103,000	103,000	0%
Other Intergovernmental Resources	256,896	286,000	286,000	0%
Subtotal	\$53,108,884	\$69,818,580	\$56,623,790	-18.9%
Investment Income	\$114,363,259	\$1,975,920	\$1,612,920	-18.4%
Charges for Services				
Utilities Revenue	\$117,586,054	\$123,660,810	\$127,892,000	3.4%
Landfill Revenue	9,038,978	8,468,410	10,172,660	20.1%
Stormwater Fees	10,722,475	10,200,000	10,200,000	0%
Fairgrounds Revenue	50,385	2,110,650	2,475,800	17.3%
Parking Services	474,281	1,062,500	1,122,000	5.6%
Concessions	104,814	205,000	287,000	40.0%
Mass Transit Fees	930,886	1,801,500	1,828,300	1.5%
Admissions Fees	98,962	162,500	190,000	16.9%
Entry Fees	60,645	85,630	95,000	10.9%
Equipment Use Fees	98,181	87,250	115,000	31.8%
Facility Use Fees	297,580	379,760	401,000	5.6%
Sanitation Yard Cart Fees	920,425	884,000	884,000	0%
Sanitation Bulk Container Fees	16,824	15,300	15,300	0%
Cemetery Fees	142,531	136,160	126,900	-6.8%
Employee Benefits Premiums	8,491,057	9,150,000	8,850,000	-3.3%
Other Charges for Service	2,024,583	2,135,830	2,069,460	-3.1%
Charges to the State	591,660	699,760	699,760	0%
Charges to Forsyth County	6,338,099	4,415,440	4,056,640	-8.1%
Charges to Other Municipalities	18,686	28,000	28,000	0%
Subtotal	\$158,007,107	\$165,688,500	\$171,508,820	3.5%
Civil Penalties				
Parking Tickets	\$127,417	\$150,500	\$150,500	0%
Housing Code Violations	461,324	603,200	603,200	0%
Zoning/Erosion Control Fines	-21,281	36,500	36,500	0%
False Alarm Fines	102,872	108,000	108,000	0%
Subtotal	\$670,331	\$898,200	\$898,200	0%

TOTAL RESOURCES – ALL FUNDS

Other Resources	Actual	Budget	Adopted	Percent
	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>Change</u>
Rentals	\$576,550	\$731,450	\$778,700	6.5%
Sales of Property and Equipment	603,299	310,000	310,000	0%
Loan Repayments	115,266	591,150	631,150	6.8%
North Carolina Municipal Leasing Corporation	256,896	13,604,190	26,068,970	91.6%
Contributions	4,990,841	687,670	328,470	-52.2%
Miscellaneous	4,194,121	2,383,240	3,173,730	33.2%
Subtotal	\$10,736,974	\$18,307,700	\$31,291,020	70.9%
Bond Proceeds	\$10,292,919	\$38,797,000	\$65,283,310	68.3%
Net Reserve Appropriations	34,941,820	17,357,160	57,150,390	229.3%
Total Resources By Type	\$595,412,635	\$532,247,790	\$627,645,650	17.9%

PROPERTY TAX REVENUE DISTRIBUTION

The adopted FY 2022-23 property tax rate of 63.60¢ 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 63.60¢ per \$100 on \$1.051 billion in assessed property representing the value of thirteen economic development projects (three Wake Forest Innovation Quarter projects, Caterpillar, Inc., Brookstown, Bunzl, Pepsi Bottling Ventures, Polyvies USA, Inc., Corning, Inmar, United Furniture, GMAC Building, Clearing House, Merschel Plaza, and Purple Crow). 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 48.70¢ per \$100 of assessed valuation on all property, except for \$1.051 billion in assessed property representing the thirteen 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 \$1.051 billion in assessed property representing the thirteen 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 \$1.051 billion in assessed property representing the thirteen 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 63.60¢ general tax rate for property owners within the district.

DISTRIBUTION OF 2022-2023 ESTIMATED PROPERTY TAX REVENUE

	General, Transit, & Debt	Economic Development	Total	Downtown BID
Property Tax Base	\$25,661,253,694	\$1,051,574,254	\$26,712,827,948	\$737,950,965
Property Tax Rate per \$100				
General	48.70¢	63.60¢		
Transit	4.86¢			
Debt Service	10.04¢			
Downtown BID				9.00¢
Total	63.60¢			
Property Tax Levy	\$163,205,573	\$6,355,909	\$169,561,482	\$664,160
Estimated Collection Rate	99.30%	100.00%	99.52%	99.25%
Collections				
General	\$124,092,008	\$6,688,012	\$130,780,020	
Transit	12,383,720	0	12,383,720	
Debt Service	25,582,830	0	25,582,830	
Total	\$162,058,558	\$6,688,012	\$168,746,570	\$659,180

TOTAL PERSONNEL

FULL-TIME POSITION CHANGES BY DEPARTMENT

PERSONNEL BY DEPARTMENT	Amended <u>FY 20-21</u>	Amended <u>FY 21-22</u>	Adopted <u>FY 22-23</u>	Position <u>Changes</u>
Community and Economic Development				
Planning and Development Services	65	65	67	+2
Office of Business Inclusion and Advancement	7	7	7	0
Community Development	<u>53</u>	<u>53</u>	<u>60</u>	<u>+7</u>
Subtotal	125	125	134	+9
Environmental Health				
Sanitation	145	145	145	0
Water and Sewer	343	346	347	+1
Solid Waste Disposal	38	38	39	+1
Sustainability	4	4	18	+14
Stormwater Management	<u>56</u>	<u>56</u>	<u>56</u>	<u>0</u>
Subtotal	586	589	605	+16
Public Safety				
Police Department	710	698	698	0
Fire Department	368	369	378	+9
Emergency Management	<u>5</u>	<u>5</u>	<u>5</u>	<u>0</u>
Subtotal	1,083	1,072	1,081	+9
Transportation				
Department of Transportation	47	47	47	0
Traffic Field Operations	52	53	53	0
Winston-Salem Transit Authority	1	1	1	0
Off-Street Parking	<u>13</u>	<u>12</u>	<u>12</u>	<u>0</u>
Subtotal	113	113	113	0
Recreation and Culture				
Recreation and Parks	94	94	98	+4
Winston-Salem Fairgrounds	<u>9</u>	<u>9</u>	<u>9</u>	<u>0</u>
Subtotal	103	103	107	+4
Fiscal Management				
Financial Management Services	49	45	45	0
Budget and Performance Management	<u>12</u>	<u>14</u>	<u>14</u>	<u>0</u>
Subtotal	61	59	59	0
Human Resources Management				
Human Resources	15	16	15	-1
Employee Benefits	<u>9</u>	<u>9</u>	<u>9</u>	<u>0</u>
Subtotal	24	25	24	-1

TOTAL PERSONNEL

PERSONNEL BY DEPARTMENT	Amended <u>FY 20-21</u>	Amended <u>FY 21-22</u>	Adopted <u>FY 22-23</u>	Position <u>Changes</u>
Interdepartmental Services				
Operations	9	8	8	0
Employee Safety	0	4	4	0
Office of the City Engineer	38	38	38	0
Property and Facilities Management	50	51	51	0
Central Warehouse	5	5	5	0
Fleet Services	35	35	36	+1
Vegetation Management	73	73	75	+2
Information Systems	51	51	51	0
Subtotal	<u>261</u>	<u>265</u>	<u>268</u>	<u>+3</u>
General Government				
Policy Leadership				
Mayor	3	3	3	0
City Attorney	10	10	11	+1
City Manager	7	8	8	0
Office of Community Assistance	7	7	7	0
City Link	25	25	25	0
City Clerk	4	4	4	0
Marketing and Communications	10	10	10	0
Human Relations/DEI	5	11	12	+1
Subtotal	<u>71</u>	<u>78</u>	<u>80</u>	<u>+2</u>
Total Personnel by Department	2,427	2,429	2,471	+42

FULL-TIME POSITION CHANGES BY FUND

PERSONNEL BY FUND	Amended <u>FY 21-22</u>	Adopted <u>FY 22-23</u>	<u>Changes</u>
General Fund	1,853	1,892	+39
Internal Services	85	86	+1
Grants	21	21	0
Enterprise Funds	461	463	+2
Fiduciary Funds	9	9	0
Total Personnel by Fund	<u>2,429</u>	<u>2,471</u>	<u>+42</u>