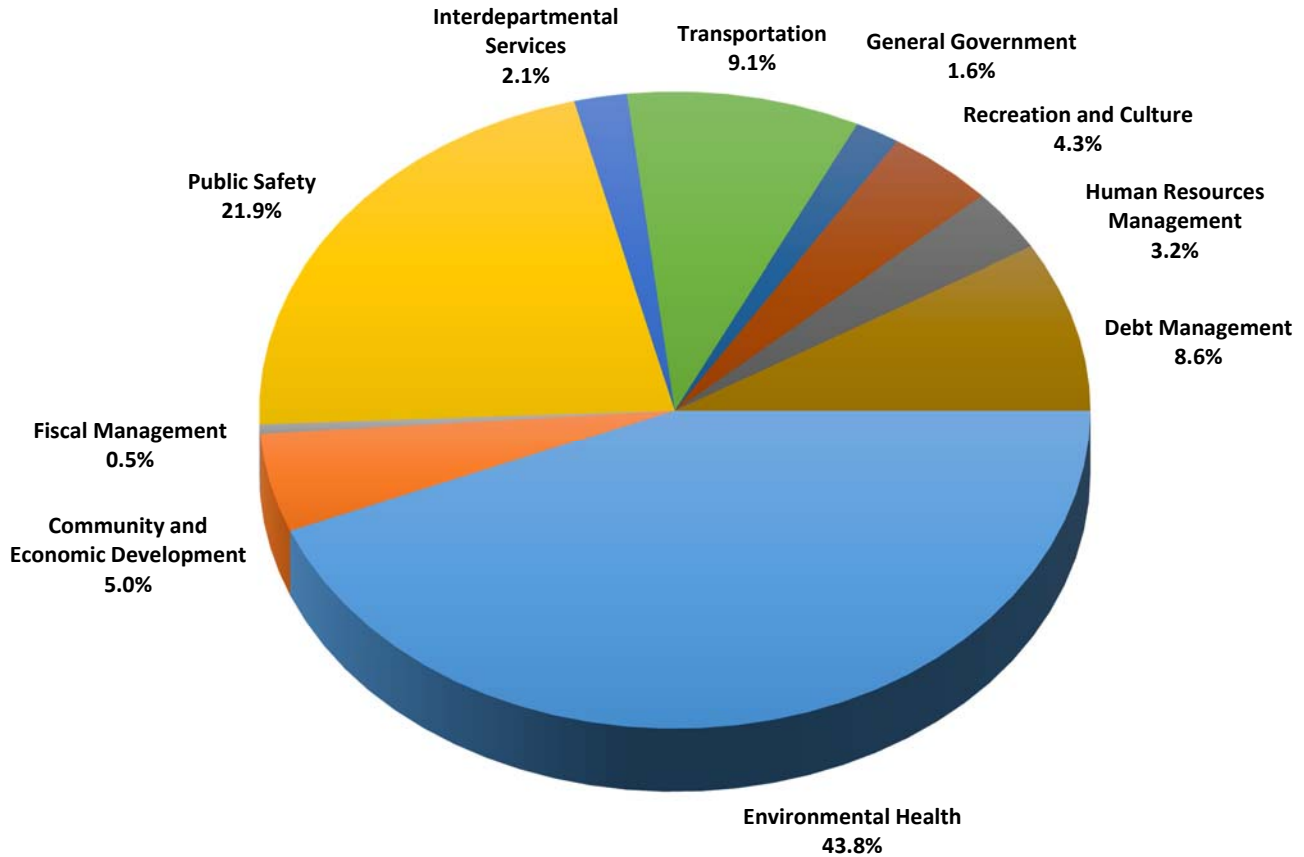

TOTAL BUDGET SUMMARY

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TOTAL EXPENDITURES – ALL FUNDS

TOTAL NET EXPENDITURES BY SERVICE AREA



Total \$482.5 Million

TOTAL NET EXPENDITURES BY SERVICE AREA

	Actual <u>FY 15-16</u>	Budget <u>FY 16-17</u>	Adopted <u>FY 17-18</u>	Percent <u>Change</u>
Community and Economic Development				
Planning and Development Services	\$6,143,349	\$6,785,420	\$7,213,890	6.3%
Community and Business Development	14,893,560	14,892,010	16,271,440	9.3%
Community Agencies	1,046,005	1,156,270	1,072,920	-7.2%
Downtown Business Improvement District	543,222	547,950	660,030	20.5%
Non-Departmental	3,617,440	2,548,460	3,809,960	49.5%
Capital Projects	796,830	0	0	N/A
Subtotal	\$27,040,406	\$25,930,110	\$29,028,240	11.9%
Less Transfers	-\$4,784,825	-\$3,492,060	-\$4,609,560	32.0%
Less Interfund/Interdepartmental Charges	-25,386	-153,330	-153,330	0%
Net Total	\$22,230,194	\$22,284,720	\$24,265,350	8.9%

TOTAL EXPENDITURES – ALL FUNDS

	Actual FY 15-16	Budget FY 16-17	Adopted FY 17-18	Percent Change
Environmental Health				
Sanitation	\$17,626,090	\$19,231,440	\$20,235,180	5.2%
Water and Sewer	80,752,318	83,604,790	92,594,700	10.8%
Solid Waste Disposal	9,911,399	10,939,540	11,494,320	5.1%
Stormwater	8,517,877	9,947,690	10,330,940	3.9%
Capital Projects	79,057,203	55,242,860	82,243,810	48.9%
Subtotal	\$195,864,887	\$178,966,320	\$216,898,950	21.2%
Less Transfers	-\$2,134,595	-\$2,219,800	-\$2,401,640	8.2%
Less Interfund/Interdepartmental Charges	-3,450,538	-3,151,630	-3,272,070	3.8%
Net Total	\$190,279,755	\$173,594,890	\$211,225,240	21.7%
Public Safety				
Police Department	\$67,532,011	\$71,613,540	\$75,079,960	4.8%
Fire Department	28,036,547	29,227,140	30,711,770	5.1%
Emergency Management	531,867	550,950	604,540	9.7%
Capital Projects	7,821,486	200,000	490,000	145%
Non-Departmental	175,000	350,000	0	-100.0%
Subtotal	\$104,096,911	\$101,941,630	\$106,886,270	4.9%
Less Transfers	-\$436,750	-\$496,760	-\$266,060	-46.4%
Less Interfund/Interdepartmental Charges	-494,033	-735,480	-890,780	21.1%
Net Total	\$103,166,128	\$100,709,390	\$105,729,430	5.0%
Transportation				
Department of Transportation	\$13,675,928	\$16,792,040	\$16,945,910	0.9%
Winston-Salem Transit Authority	15,870,394	16,394,610	18,585,760	13.4%
Off-Street Parking	3,578,019	2,215,320	2,123,580	-4.1%
Non-Departmental	7,148,600	7,022,680	7,583,570	8.0%
Capital Projects	24,148,038	2,872,700	7,826,700	172.5%
Subtotal	\$64,420,980	\$45,297,350	\$52,759,520	16.5%
Less Transfers	-\$8,103,226	-\$7,391,960	-\$7,939,750	7.4%
Less Interfund/Interdepartmental Charges	-1,009,538	-1,032,000	-1,017,000	-1.0%
Net Total	\$55,308,216	\$36,873,390	\$44,108,770	19.6%

TOTAL EXPENDITURES – ALL FUNDS

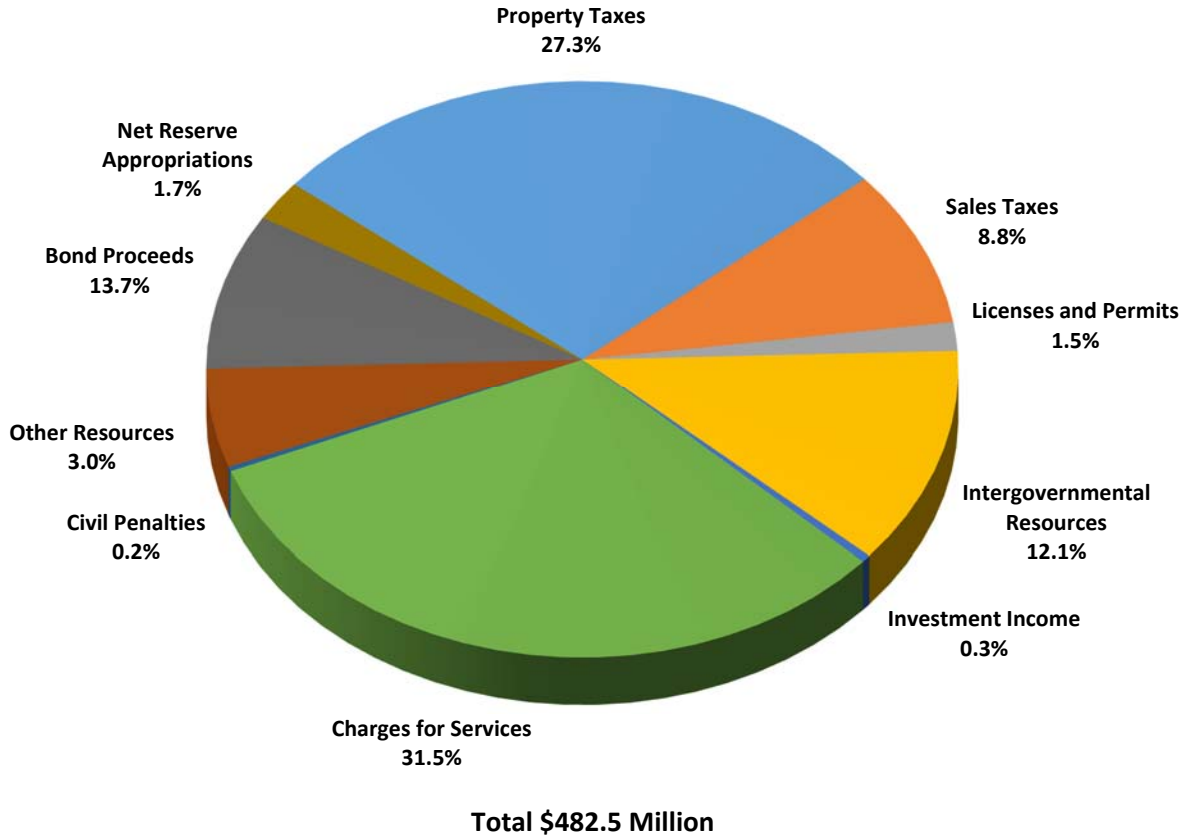
	Actual FY 15-16	Budget FY 16-17	Adopted FY 17-18	Percent Change
Recreation and Culture				
Recreation and Parks	\$9,931,989	\$10,574,170	\$11,245,520	6.3%
Winston-Salem Fairgrounds	3,667,178	3,972,950	4,144,050	4.3%
M.C. Benton, Jr. Convention and Civic Center	957,424	1,534,340	915,550	-40.3%
Bowman Gray Stadium	412,151	422,560	428,510	1.4%
Downtown Ballpark	1,519,764	1,849,460	1,821,130	-1.5%
Non-Departmental	1,573,257	2,682,030	535,190	-80.0%
Capital Projects	9,646,405	2,890,000	1,750,000	-39.4%
Subtotal	\$27,708,169	\$23,925,510	\$20,839,950	-12.9%
Less Transfers	-\$2,236,420	-\$2,499,340	-\$325,000	-87.0%
Net Total	\$25,471,749	\$21,426,170	\$20,514,950	-4.3%
Fiscal Management				
Financial Management Services	\$7,422,585	\$8,023,910	\$7,337,990	-8.5%
Budget and Evaluation	540,616	544,670	559,290	2.7%
Claims for Damages	692,845	665,900	679,310	2.0%
Subtotal	\$8,656,046	\$9,234,480	\$8,576,590	-7.1%
Less Interfund/Interdepartmental Charges	-\$7,276,419	-\$7,082,440	-\$6,291,160	-11.2%
Net Total	\$1,379,627	\$2,152,040	\$2,285,430	6.2%
Human Resources Management				
Human Resources	\$1,987,570	\$2,171,350	\$2,279,140	5.0%
Employee Benefits	56,193,111	60,387,650	64,715,940	7.2%
Subtotal	\$58,180,681	\$62,559,000	\$66,995,080	7.1%
Less Transfers	-\$157,860	-\$93,770	-\$98,950	5.5%
Less Interfund/Interdepartmental Charges	-46,285,345	-49,564,660	-51,696,410	4.3%
Net Total	\$11,737,476	\$12,900,570	\$15,199,720	17.8%
Interdepartmental Services				
Engineering	\$3,387,601	\$3,816,220	\$3,936,640	3.2%
Information Systems	8,907,560	10,763,260	11,694,480	8.7%
Mail and Printing Services	577,688	668,690	669,090	0.1%
Property and Facilities Management	21,259,476	24,609,770	25,278,560	2.7%
Non-Departmental	421,540	550,000	0	-100.0%
Capital Projects	1,668,929	1,572,100	0	-100.0%
Subtotal	\$36,222,794	\$41,980,040	\$41,578,770	-1.0%
Less Transfers	-\$1,897,468	-\$1,768,470	-\$1,201,370	-32.1%
Less Interfund/Interdepartmental Charges	-24,646,551	-28,698,100	-30,440,820	6.1%
Net Total	\$9,678,776	\$11,513,470	\$9,936,580	-13.7%

TOTAL EXPENDITURES – ALL FUNDS

	Actual FY 15-16	Budget FY 16-17	Adopted FY 17-18	Percent Change
General Government				
Policy Leadership	\$1,898,045	\$2,032,840	\$2,148,960	5.7%
City Manager	1,402,730	1,461,470	1,469,160	0.5%
Office of Community Assistance	580,169	612,220	731,410	19.5%
Office of Performance & Accountability	233,069	239,060	564,280	136.0%
City Link	1,868,989	2,019,370	2,099,230	4.0%
City Secretary	416,996	397,150	355,190	-10.6%
Marketing and Communications	1,026,507	1,026,780	1,421,570	38.4%
Human Relations	489,371	506,530	509,550	0.6%
Non-Departmental	1,383,496	-938,350	-1,757,150	87.3%
Capital Projects	11,592,362	318,000	1,100,000	245.9%
Subtotal	\$20,891,733	\$7,675,070	\$8,642,200	12.6%
Less Transfers	-\$880,695	-\$847,200	-\$837,340	-1.2%
Less Interfund/Interdepartmental Charges	5,000	0	0	N/A
Net Total	\$20,016,038	\$6,827,870	\$7,804,860	14.3%
Debt Management				
Debt Service	\$18,840,155	\$25,208,140	\$26,876,830	6.6%
Leasing Fund	6,042,729	16,733,560	10,295,360	-38.5%
Leasing Equipment Acquisition Fund	6,669,526	12,422,340	4,747,890	-61.8%
Subtotal	\$31,552,410	\$54,364,040	\$41,920,080	-22.9%
Less Interfund/Interdepartmental Charges	-\$392,154	-\$415,770	-\$474,390	14.1%
Net Total	\$31,160,256	\$53,948,270	\$41,445,690	-23.2%
Total Net Expenditures By Service Area	\$470,428,215	\$442,230,780	\$482,516,020	9.1%

TOTAL RESOURCES – ALL FUNDS

TOTAL RESOURCES BY TYPE



TOTAL RESOURCE BY TYPE

	Actual FY 15-16	Budget FY 16-17	Adopted FY 17-18	Percent Change
Property Taxes				
Property Taxes – Current Year	\$116,333,676	\$119,798,250	\$130,391,800	8.8%
Property Taxes – Prior Year	251,435	1,400,000	1,100,010	-21.4%
Subtotal	\$116,585,111	\$121,198,250	\$131,491,810	8.5%
Sales Taxes				
Sales Tax (2% Local Option)	\$31,844,644	\$33,171,400	\$35,862,120	8.1%
Article 44 Hold Harmless	5,768,013	5,917,870	6,729,200	13.7%
Subtotal	\$37,612,657	\$39,089,270	\$42,591,320	9.0%
Licenses and Permits				
Construction Permits	\$3,950,556	\$3,714,920	\$3,746,120	0.8%
Privilege Licenses	12,254	12,000	11,000	-8.0%
Gross Receipts Tax	310,924	289,420	347,660	20.1%
Motor Vehicle License Taxes	2,643,091	2,634,260	2,638,280	0.2%
Other Licenses and Permits	429,003	427,300	483,300	13.1%
Subtotal	\$7,345,829	\$7,077,900	\$7,226,360	2.1%

TOTAL RESOURCES – ALL FUNDS

	Actual FY 15-16	Budget FY 16-17	Adopted FY 17-18	Percent Change
Intergovernmental Resources				
Federal	\$19,050,202	\$11,984,540	\$12,140,010	1.3%
State				
Utility Franchise Tax	18,602,080	19,048,350	18,348,790	-3.7%
Beer and Wine Tax	1,046,536	1,168,700	1,057,000	-9.6%
Gasoline Tax	6,535,410	6,527,530	6,428,420	-1.5%
North Carolina Department of Transportation	5,149,507	3,208,380	2,869,350	-10.6%
North Carolina Department of Environment and Natural Resources	28,757,897	8,208,860	10,600,000	29.1%
Other State Resources	2,089,587	874,550	3,469,860	296.8%
Other Intergovernmental Resources				
Occupancy Tax	738,282	750,000	747,500	-0.3%
ABC Allocation	1,935,776	1,965,350	2,239,580	14.0%
Housing Authority Payment in Lieu of Taxes	136,882	104,010	114,900	10%
Other Intergovernmental Resources	307,614	298,220	298,220	0%
Subtotal	\$84,349,774	\$54,138,490	\$58,313,630	7.7%
Investment Income	\$4,415,840	\$1,806,270	\$1,651,480	-8.6%
Charges for Services				
Utilities Revenue	\$100,662,928	\$102,852,560	\$109,601,200	6.6%
Landfill Revenue	7,416,169	7,020,970	7,374,010	5.0%
Stormwater Fees	10,287,846	10,000,000	10,200,000	2.0%
Fairgrounds Revenue	2,355,862	2,794,000	2,794,000	0%
Parking Services	1,654,476	1,044,000	1,136,000	8.8%
Concessions	170,005	229,100	240,000	4.8%
Mass Transit Fees	2,378,082	2,360,880	2,093,000	-11.3%
Admissions Fees	212,844	246,480	213,400	-13.4%
Entry Fees	108,782	133,500	122,000	-8.6%
Equipment Use Fees	137,152	153,450	123,500	-19.5%
Facility Use Fees	360,055	390,400	374,800	-4.0%
Sanitation Yard Cart Fees	819,945	816,000	816,000	0%
Sanitation Bulk Container Fees	1,167,908	1,395,300	1,395,300	0%
Cemetery Fees	477,316	197,050	134,300	-31.8%
Employee Benefits Premiums	7,112,620	7,700,000	8,145,000	5.8%
Other Charges for Service	1,946,169	1,875,680	1,878,980	0.2%
Charges to the State	393,441	656,450	656,450	0%
Charges to Forsyth County	3,321,131	4,237,130	4,247,150	0.2%
Charges to WS/FC School Board	150,000	125,000	185,000	48.0%
Charges to Other Municipalities	623,262	26,000	26,000	0%
Subtotal	\$141,755,993	\$144,253,950	\$151,756,090	5.2%
Civil Penalties				
Parking Tickets	\$254,522	\$251,000	\$225,500	-10.2%
Housing Code Violations	567,247	710,310	710,310	0%
Zoning/Erosion Control Fines	51,282	36,500	36,500	0%
False Alarm Fines	94,683	131,500	101,000	-23.2%
Subtotal	\$967,734	\$1,129,310	\$1,073,310	-5.0%

TOTAL RESOURCES – ALL FUNDS

Other Resources	Actual FY 15-16	Budget FY 16-17	Adopted FY 17-18	Percent Change
Rentals	\$746,449	\$694,790	\$758,750	9.2%
Sales of Property and Equipment	2,084,946	255,000	255,000	0%
Loan Repayments	561,353	876,350	876,350	0%
North Carolina Municipal Leasing Corporation	913,087	15,752,440	4,747,890	-69.9%
Contributions	2,276,162	691,010	1,177,180	70.4%
Miscellaneous	4,870,128	6,393,100	6,426,290	0.5%
Subtotal	\$11,452,125	\$24,662,690	\$14,241,460	-42.3%
Bond Proceeds	\$0	\$38,748,680	\$66,080,030	70.5%
Net Reserve Appropriations	65,933,153	10,125,970	8,090,530	-20.1%
Total Resources By Type	\$470,418,215	\$442,230,780	\$482,516,020	9.1%

PROPERTY TAX REVENUE DISTRIBUTION

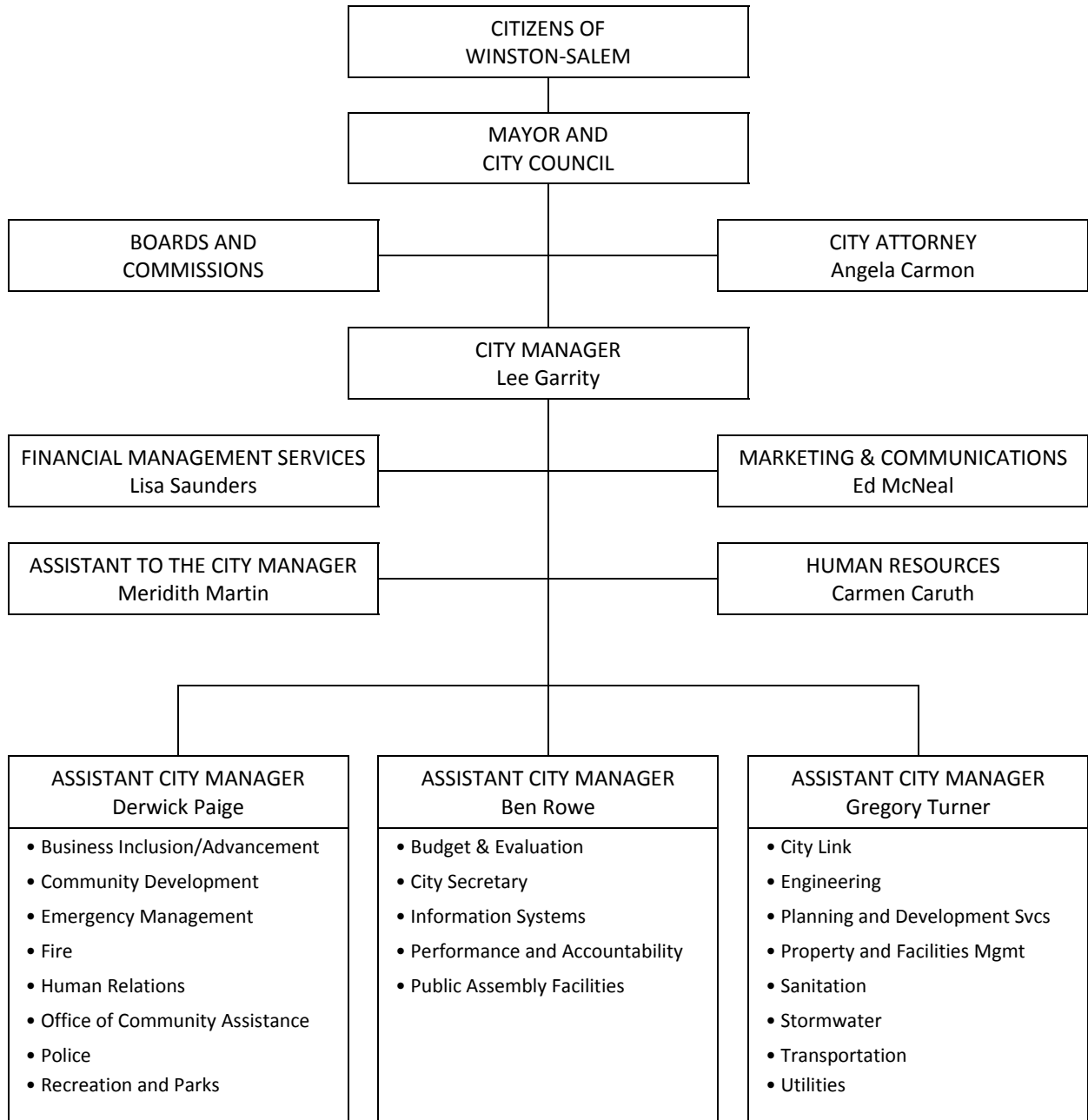
The adopted 2017-2018 property tax rate of 59.74¢ per \$100 of assessed valuation is levied on all real and personal property subject to *ad valorem* taxes within the City of Winston-Salem, North Carolina, and the revenue is allocated to the following funds:

- General – a tax rate of 59.74¢ per \$100 on \$923.2 million 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, 4th 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 \$923.2 million 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 \$923.2 million 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 \$923.2 million 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 2017-2018 ESTIMATED PROPERTY TAX REVENUE

	General, Transit, & Debt	Economic Development	Total	Downtown BID
Property Tax Base	\$21,007,052,120	\$923,170,860	\$21,930,222,980	\$666,213,578
Property Tax Rate per \$100:				
General	47.46¢	59.74¢		
Transit	4.98¢			
Debt Service	7.30¢			
Downtown BID				9.00¢
Total	59.74¢			
Property Tax Levy	\$125,496,130	\$5,515,020	\$131,011,150	\$599,590
Estimated Collection Rate	99.07%	100%	99.11%	99.74%
Collections				
General	98,768,990	5,515,020	104,284,010	
Transit	10,363,880	0	10,363,880	
Debt Service	15,192,030	0	15,192,030	
Total	\$124,324,900	\$5,515,020	\$129,839,920	\$598,030

ORGANIZATIONAL CHART BY FUNCTION



TOTAL PERSONNEL

FULL-TIME POSITION CHANGES BY DEPARTMENT

PERSONNEL BY DEPARTMENT	Amended <u>FY 15-16</u>	Amended <u>FY 16-17</u>	Adopted <u>FY 17-18</u>	Position <u>Changes</u>
Community and Economic Development				
Planning and Development Services	65	65	65	0
Office of Business Inclusion and Advancement	3	6	6	0
Community Development	61	59	59	0
Subtotal	<u>129</u>	<u>130</u>	<u>130</u>	<u>0</u>
Environmental Health				
Sanitation	179	176	176	0
Water and Sewer	331	338	339	+1
Solid Waste Disposal	38	38	38	0
Stormwater Management	49	54	54	0
Subtotal	<u>597</u>	<u>606</u>	<u>607</u>	<u>+1</u>
Public Safety				
Police Department	736	743	743	0
Fire Department	346	352	353	+1
Emergency Management	5	5	5	0
Subtotal	<u>1,087</u>	<u>1,100</u>	<u>1,101</u>	<u>+1</u>
Transportation				
Department of Transportation				
Transportation System Management	47	48	48	0
Streets Maintenance	57	57	57	0
Winston-Salem Transit Authority	1	1	1	0
Off-Street Parking	13	13	13	0
Subtotal	<u>118</u>	<u>119</u>	<u>119</u>	<u>0</u>
Recreation and Culture				
Recreation and Parks	90	90	97	+7
Winston-Salem Fairgrounds	8	9	9	0
Subtotal	<u>98</u>	<u>99</u>	<u>106</u>	<u>+7</u>
Fiscal Management				
Financial Management Services	60	47	47	0
Budget and Evaluation	5	5	5	0
Subtotal	<u>65</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 FY 15-16	Amended FY 16-17	Adopted FY 17-18	Position Changes
Interdepartmental Services				
Office of the City Engineer	41	41	41	0
Property and Facilities Management	156	166	166	0
Information Systems	47	50	50	0
Subtotal	<u>244</u>	<u>257</u>	<u>257</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	6	7	7	0
Office of Performance and Accountability	3	6	6	0
City Link	27	27	27	0
City Secretary	4	4	4	0
Marketing and Communications	8	9	9	0
Human Relations	5	5	5	0
Subtotal	<u>70</u>	<u>78</u>	<u>78</u>	<u>0</u>
Total Personnel by Department	2,435	2,465	2,474	+9

FULL-TIME POSITION CHANGES BY FUND

PERSONNEL BY FUND	Amended FY 16-17	Adopted FY 17-18	Changes
General Fund	1,911	1,919	+8
Internal Services	85	85	0
Grants	8	8	0
Enterprise Funds	452	453	+1
Fiduciary Funds	9	9	0
Total Personnel by Fund	<u>2,465</u>	<u>2,474</u>	<u>+9</u>