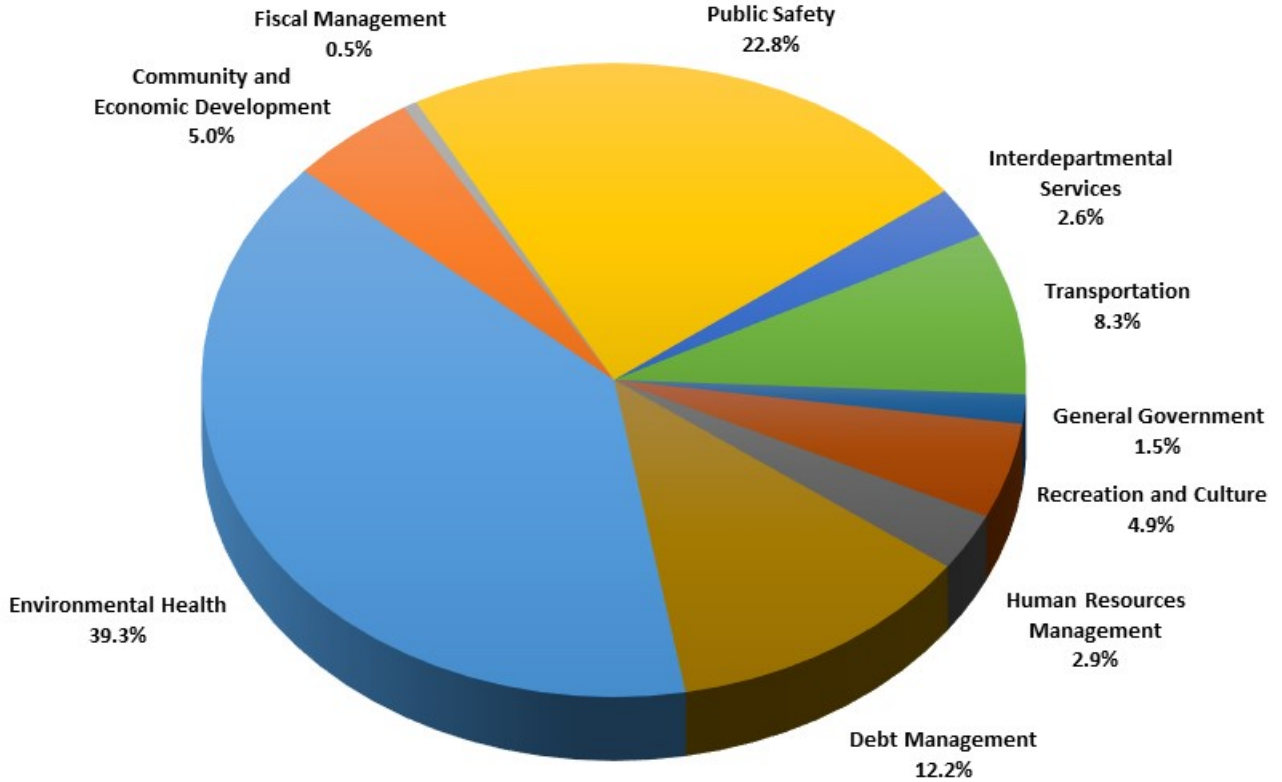

TOTAL BUDGET SUMMARY

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TOTAL EXPENDITURES – ALL FUNDS

TOTAL NET EXPENDITURES BY SERVICE AREA



Total \$442.2 Million

TOTAL NET EXPENDITURES BY SERVICE AREA

	Actual <u>FY 14-15</u>	Budget <u>FY 15-16</u>	Adopted <u>FY 16-17</u>	Percent <u>Change</u>
Community and Economic Development				
Planning and Development Services	\$6,097,284	\$6,528,320	\$6,785,420	3.9%
Community and Business Development	13,268,447	14,194,730	14,892,010	4.9%
Community Agencies	788,425	812,480	1,156,270	42.3%
Downtown Business Improvement District	369,810.41	508,150.00	547,950.00	7.8%
Non-Departmental	1,772,990	2,410,020	2,548,460	5.7%
Capital Projects	2,994,635	0	0	N/A
Subtotal	\$25,291,591	\$24,453,700	\$25,930,110	6.0%
Less Transfers	-\$5,702,518	-\$3,050,600	-\$3,492,060	14.5%
Less Interfund/Interdepartmental Charges	-26,776	-20,000	-153,330	666.7%
Net Total	\$19,562,296	\$21,383,100	\$22,284,720	4.2%

TOTAL EXPENDITURES – ALL FUNDS

	Actual FY 14-15	Budget FY 15-16	Adopted FY 16-17	Percent Change
Environmental Health				
Sanitation	\$17,731,053	\$18,912,380	\$19,231,440	1.7%
Water and Sewer	80,693,420	85,376,860	83,604,790	-2.1%
Solid Waste Disposal	9,606,049	11,073,780	10,939,540	-1.2%
Stormwater	7,987,990	9,135,450	9,947,690	8.9%
Capital Projects	35,362,912	53,051,500	55,242,860	4.1%
Subtotal	\$151,381,425	\$177,549,970	\$178,966,320	0.8%
Less Transfers	-\$2,589,916	-\$2,180,940	-\$2,219,800	1.8%
Less Interfund/Interdepartmental Charges	-3,082,280	-3,098,730	-3,151,630	1.7%
Net Total	\$145,709,228	\$172,270,300	\$173,594,890	0.8%
Public Safety				
Police Department	\$64,580,998	\$65,506,850	\$71,613,540	9.3%
Fire Department	26,746,500	27,081,440	29,227,140	7.9%
Emergency Management	485,352	534,450	550,950	3.1%
Capital Projects	1,914,713	200,000	200,000	0%
Non-Departmental	400,000	175,000	350,000	100.0%
Subtotal	\$94,127,563	\$93,497,740	\$101,941,630	9.0%
Less Transfers	-\$611,375	-\$175,000	-\$496,760	183.9%
Less Interfund/Interdepartmental Charges	-426,020	-247,070	-735,480	197.7%
Net Total	\$93,090,169	\$93,075,670	\$100,709,390	8.2%
Transportation				
Department of Transportation	\$14,062,304	\$15,010,220	\$16,792,040	11.9%
Winston-Salem Transit Authority	14,900,883	15,535,200	16,394,610	5.5%
Off-Street Parking	2,677,448	2,953,580	2,215,320	-25.0%
Non-Departmental	6,537,285	7,113,740	7,022,680	-1.3%
Capital Projects	8,479,893	11,719,090	2,872,700	-75.5%
Subtotal	\$46,657,814	\$52,331,830	\$45,297,350	-13.4%
Less Transfers	-\$6,721,123	-\$7,268,070	-\$7,391,960	1.7%
Less Interfund/Interdepartmental Charges	-1,538,272	-1,032,000	-1,032,000	0%
Net Total	\$38,398,419	\$44,031,760	\$36,873,390	-16.3%

TOTAL EXPENDITURES – ALL FUNDS

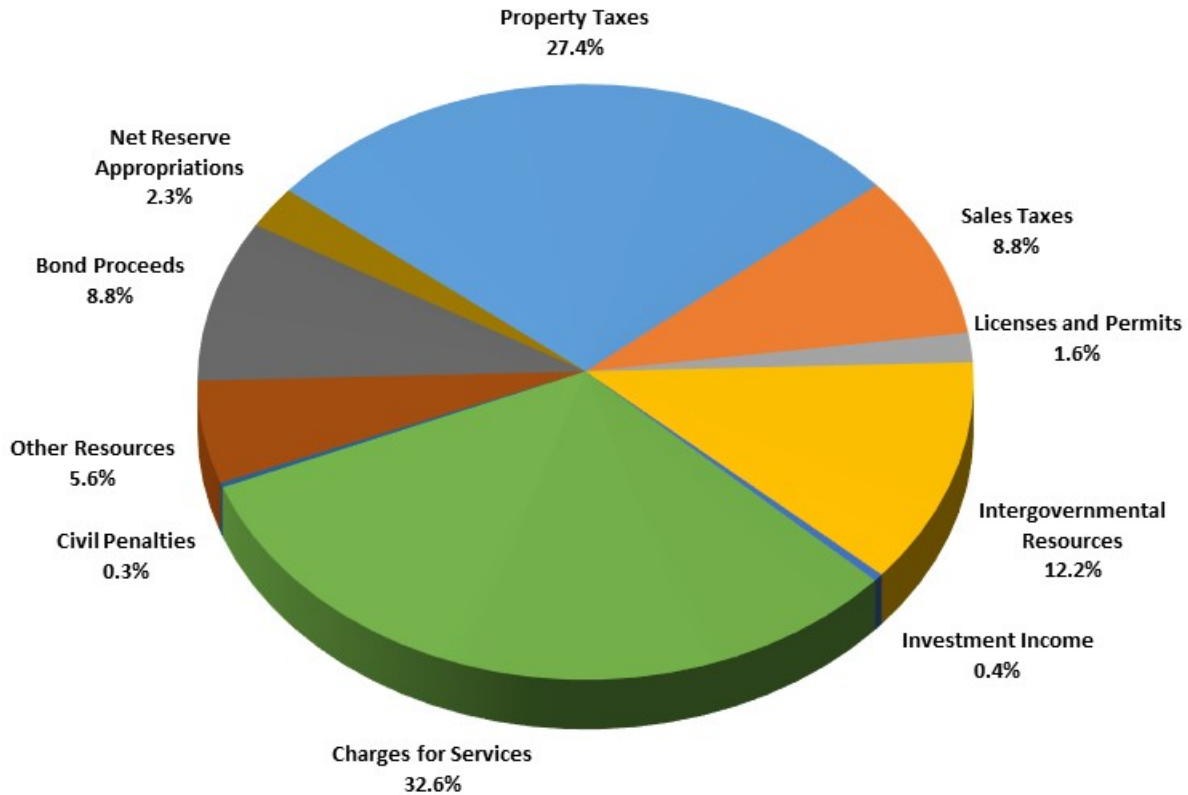
	Actual FY 14-15	Budget FY 15-16	Adopted FY 16-17	Percent Change
Recreation and Culture				
Recreation and Parks	\$9,553,050	\$9,897,280	\$10,574,170	6.8%
Winston-Salem Fairgrounds	3,810,492	3,632,800	3,972,950	9.4%
M.C. Benton, Jr. Convention and Civic Center	996,082	1,211,640	1,534,340	26.6%
Bowman Gray Stadium	450,308	392,930	422,560	7.5%
Downtown Ballpark	1,445,243	1,884,740	1,849,460	-1.9%
Non-Departmental	2,138,004	1,446,640	2,682,030	85.4%
Capital Projects	4,205,521	2,150,000	2,890,000	34.4%
Subtotal	\$22,598,701	\$20,616,030	\$23,925,510	16.1%
Less Transfers	-\$2,305,083	-\$1,286,640	-\$2,499,340	94.3%
Less Interfund/Interdepartmental Charges	-31,649	-42,700	0	-100.0%
Net Total	\$20,261,969	\$19,286,690	\$21,426,170	11.1%
Fiscal Management				
Financial Management Services	\$7,623,271	\$8,069,140	\$8,262,970	2.4%
Budget and Evaluation	548,232	515,950	544,670	5.6%
Claims for Damages	662,629	694,570	665,900	-4.1%
Subtotal	\$8,834,132	\$9,279,660	\$9,473,540	2.1%
Less Interfund/Interdepartmental Charges	-\$7,235,421	-\$7,239,860	-\$7,082,440	-2.2%
Net Total	\$1,598,711	\$2,039,800	\$2,391,100	17.2%
Human Resources Management				
Human Resources	\$1,923,613	\$1,998,120	\$2,171,350	8.7%
Employee Benefits	53,653,086	57,125,380	60,387,650	5.7%
Subtotal	\$55,576,699	\$59,123,500	\$62,559,000	5.8%
Less Transfers	-\$136,170	-\$157,860	-\$93,770	-40.6%
Less Interfund/Interdepartmental Charges	-45,043,634	-46,769,940	-49,564,660	6.0%
Net Total	\$10,396,895	\$12,195,700	\$12,900,570	5.8%
Interdepartmental Services				
Engineering	\$3,275,963	\$3,624,160	\$3,816,220	5.3%
Information Systems	8,736,442	9,912,510	10,763,260	8.6%
Mail and Printing Services	607,504	669,320	668,690	-0.1%
Property and Facilities Management	20,966,621	23,579,340	24,609,770	4.4%
Non-Departmental	750,000	386,560	550,000	42.3%
Capital Projects	477,076	1,980,000	1,572,100	-20.6%
Subtotal	\$34,813,606	\$40,151,890	\$41,980,040	4.6%
Less Transfers	-\$1,894,950	-\$1,757,960	-\$1,768,470	0.6%
Less Interfund/Interdepartmental Charges	-25,089,415	-27,586,290	-28,698,100	4.0%
Net Total	\$7,829,241	\$10,807,640	\$11,513,470	6.5%

TOTAL EXPENDITURES – ALL FUNDS

	Actual FY 14-15	Budget FY 15-16	Adopted FY 16-17	Percent Change
General Government				
Policy Leadership	\$1,780,830	\$1,909,160	\$2,032,840	6.5%
City Manager	1,313,727	1,324,870	1,461,470	10.3%
Office of Community Assistance	534,444	571,850	612,220	7.1%
City Link	1,789,380	1,896,930	2,019,370	6.5%
City Secretary	412,218	384,880	397,150	3.2%
Marketing and Communications	922,525	960,780	1,026,780	6.9%
Human Relations	455,804	426,680	506,530	18.7%
Non-Departmental	1,733,439	-1,467,360	-938,350	-36.1%
Capital Projects	18,718,204	1,110,000	318,000	-71.4%
Subtotal	\$27,660,570	\$7,117,790	\$7,436,010	4.5%
Less Transfers	-\$2,891,023	-\$832,800	-\$847,200	1.7%
Less Interfund/Interdepartmental Charges	5,000	0	0	N/A
Net Total	\$24,774,548	\$6,284,990	\$6,588,810	4.8%
Debt Management				
Debt Service	\$17,349,792	\$18,794,550	\$25,208,140	34.1%
Leasing Fund	19,354,748	6,183,750	16,733,560	170.6%
Leasing Equipment Acquisition Fund	7,409,632	8,827,530	12,422,340	40.7%
Subtotal	\$44,114,172	\$33,805,830	\$54,364,040	60.8%
Less Transfers	-\$2,898	\$0	\$0	N/A
Less Interfund/Interdepartmental Charges	-1,097,420	-402,190	-415,770	3.4%
Net Total	\$43,013,853	\$33,403,640	\$53,948,270	61.5%
Total Net Expenditures By Service Area	\$404,635,329	\$414,779,290	\$442,230,780	6.6%

TOTAL RESOURCES – ALL FUNDS

TOTAL RESOURCES BY TYPE



Total \$442.2 Million

TOTAL RESOURCE BY TYPE

	<u>Actual</u> <u>FY 14-15</u>	<u>Budget</u> <u>FY 15-16</u>	<u>Adopted</u> <u>FY 16-17</u>	<u>Percent</u> <u>Change</u>
Property Taxes				
Property Taxes – Current Year	\$108,266,919	\$113,959,790	\$119,798,250	5.1%
Property Taxes – Prior Year	294,866	1,550,000	1,400,000	-9.7%
Subtotal	\$108,561,784	\$115,509,790	\$121,198,250	4.9%
Sales Taxes				
Sales Tax (2% Local Option)	\$30,129,420	\$29,804,040	\$33,171,400	11.3%
Article 44 Hold Harmless	5,267,540	5,802,340	5,917,870	2.0%
Subtotal	\$35,396,960	\$35,606,380	\$39,089,270	9.8%
Licenses and Permits				
Construction Permits	\$3,815,379	\$3,505,570	\$3,714,920	6.0%
Privilege Licenses	2,747,352	12,000	12,000	0%
Gross Receipts Tax	336,466	230,000	289,420	25.8%
Motor Vehicle License Taxes	2,605,435	2,599,970	2,634,260	1.3%
Other Licenses and Permits	584,049	427,000	427,300	0.1%
Subtotal	\$10,088,681	\$6,774,540	\$7,077,900	4.5%

TOTAL RESOURCES – ALL FUNDS

	Actual FY 14-15	Budget FY 15-16	Adopted FY 16-17	Percent Change
Intergovernmental Resources				
Federal	\$12,319,104	\$14,161,420	\$11,984,540	-15.4%
State				
Utility Franchise Tax	17,236,805	16,110,250	19,048,350	18.2%
Beer and Wine Tax	1,123,316	1,092,670	1,168,700	7.0%
Gasoline Tax	6,521,261	6,468,590	6,527,530	0.9%
North Carolina Department of Transportation	4,958,983	4,760,240	3,208,380	-32.6%
North Carolina Department of Environment and Natural Resources	5,277,359	13,519,000	8,208,860	-39.3%
Other State Resources	1,723,940	862,170	874,550	1.4%
Other Intergovernmental Resources				
Occupancy Tax	676,361	715,120	750,000	4.9%
ABC Allocation	1,606,659	1,450,290	1,965,350	35.5%
Housing Authority Payment in Lieu of Taxes	103,810	104,010	104,010	0%
Other Intergovernmental Resources	350,829	298,220	298,220	0%
Subtotal	\$51,898,427	\$59,541,980	\$54,138,490	-9.1%
Investment Income	\$11,534,835	\$3,296,160	\$1,806,270	-45.2%
Charges for Services				
Utilities Revenue	\$92,989,495	\$96,391,000	\$102,852,560	6.7%
Landfill Revenue	6,655,240	6,632,100	7,020,970	5.9%
Stormwater Fees	10,159,760	10,100,000	10,000,000	-1.0%
Fairgrounds Revenue	2,517,235	2,751,000	2,794,000	1.6%
Parking Services	1,628,576	1,505,000	1,044,000	-30.6%
Concessions	247,890	202,900	229,100	12.9%
Mass Transit Fees	2,530,110	2,344,350	2,360,880	0.7%
Admissions Fees	207,485	218,400	246,480	12.9%
Entry Fees	105,040	138,500	133,500	-3.6%
Equipment Use Fees	141,722	143,450	153,450	7.0%
Facility Use Fees	407,832	390,400	390,400	0%
Sanitation Yard Cart Fees	792,060	828,000	816,000	-1.4%
Sanitation Bulk Container Fees	1,252,629	1,322,080	1,395,300	5.5%
Cemetery Fees	431,282	395,020	197,050	-50.1%
Employee Benefits Premiums	6,796,700	7,550,000	7,700,000	2.0%
Other Charges for Service	1,950,085	1,904,850	1,875,680	-1.5%
Charges to the State	494,779	552,000	656,450	18.9%
Charges to Forsyth County	3,221,607	3,650,100	4,237,130	16.1%
Charges to WS/FC School Board	125,000	125,000	125,000	0%
Charges to Other Municipalities	24,975	26,000	26,000	0%
Subtotal	\$132,679,501	\$137,170,150	\$144,253,950	5.2%
Civil Penalties				
Parking Tickets	\$276,058	\$276,000	\$251,000	-9.1%
Housing Code Violations	394,891	669,800	710,310	6.0%
Zoning/Erosion Control Fines	-7,705	36,500	36,500	0%
False Alarm Fines	127,282	131,000	131,500	0.4%
Subtotal	\$790,526	\$1,113,300	\$1,129,310	1.4%

TOTAL RESOURCES – ALL FUNDS

Other Resources	Actual FY 14-15	Budget FY 15-16	Adopted FY 16-17	Percent Change
Rentals	\$791,629	\$678,640	\$694,790	2.4%
Sales of Property and Equipment	332,922	180,000	255,000	41.7%
Loan Repayments	472,685	685,200	876,350	27.9%
North Carolina Municipal Leasing Corporation	742,166	11,561,700	15,752,440	36.2%
Contributions	2,550,011	1,065,760	691,010	-35.2%
Miscellaneous	7,235,232	6,465,950	6,393,100	-1.1%
Subtotal	\$12,124,644	\$20,637,250	\$24,662,690	19.5%
Bond Proceeds	\$16,866,485	\$33,805,930	\$38,748,680	14.6%
Net Reserve Appropriations	24,693,487	1,323,810	10,125,970	664.9%
Total Resources By Type	\$404,635,329	\$414,779,290	\$442,230,780	6.6%

PROPERTY TAX REVENUE DISTRIBUTION

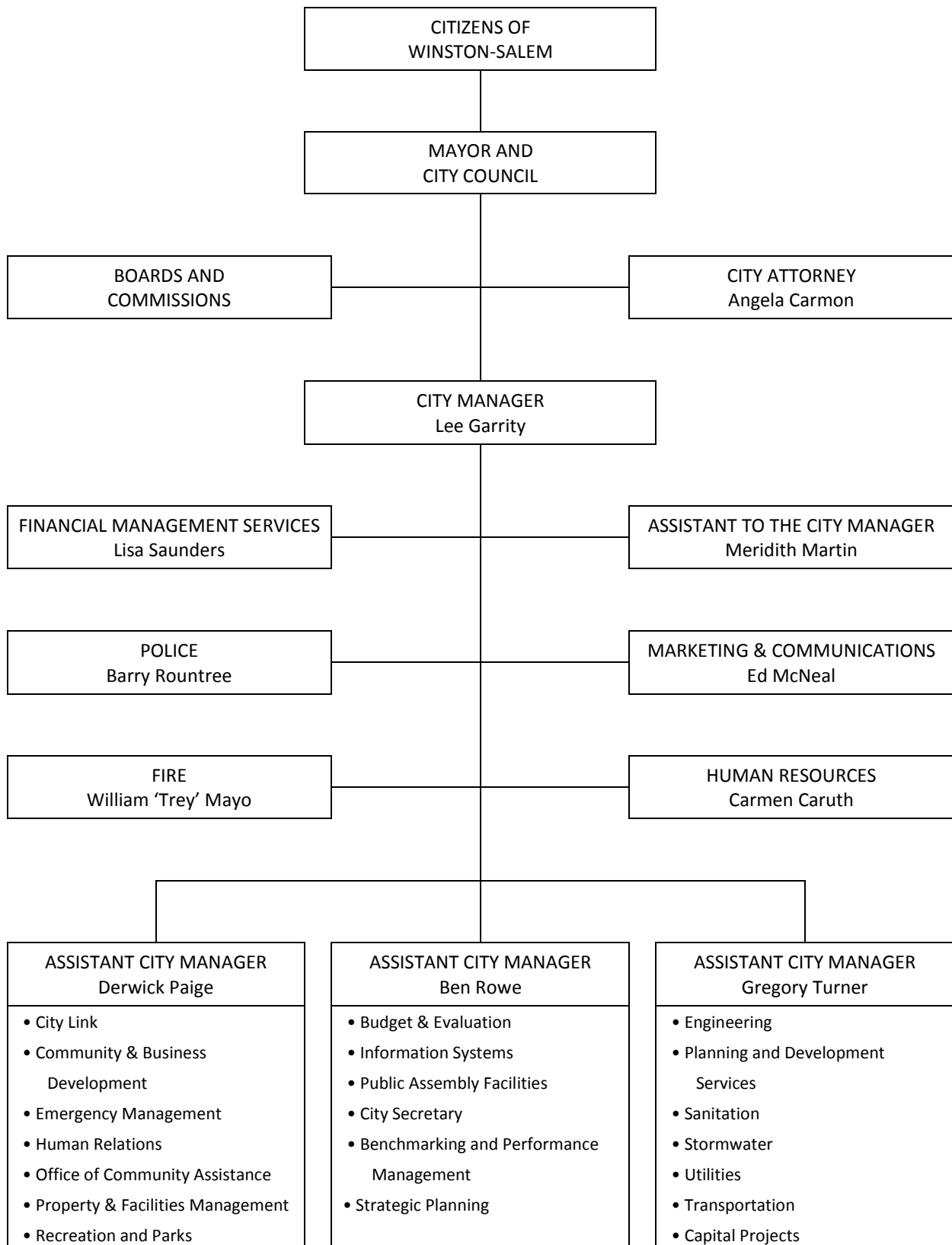
The adopted 2016-2017 property tax rate of 58.5¢ per \$100 of assessed valuation is levied on all real and personal property subject to *ad valorem* taxes within the City of Winston-Salem, North Carolina, and the revenue is allocated to the following funds:

- General – a tax rate of 58.5¢ per \$100 on \$888.2 million in assessed property representing the value of thirteen economic development projects (One West Fourth Street, Wake Forest Innovation Quarter, Wells Fargo Center Building, Caterpillar, Inc., Inmar, Pepsi Bottling Ventures, Piedmont Propulsion Systems, LLC, Herbalife, 4th and Broad Street Office Building, the Hilltop House South project, Polyvlies USA, Inc., and the Winston Factory Lofts project). 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 47.29¢ per \$100 of assessed valuation on all property, except for \$888.2 million in assessed property representing the thirteen economic development projects listed above, for general purposes.
- Transit – a tax rate of 3.62¢ per \$100 of assessed valuation on all property, except for \$888.2 million 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 7.59¢ per \$100 of assessed valuation on all property, except for \$888.2 million 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 58.5¢ general tax rate for property owners within the district.

DISTRIBUTION OF 2016-17 ESTIMATED PROPERTY TAX REVENUE

	General, Transit, & Debt	Economic Development	Total	Downtown BID
Property Tax Base	\$19,704,501,070	\$888,194,500	\$20,592,695,570	\$615,921,650
Property Tax Rate per \$100:				
General	47.29¢	58.50¢		
Transit	3.62¢			
Debt Service	7.59¢			
Downtown BID				9.00¢
Total	58.50¢			
Property Tax Levy	\$115,271,330	\$5,195,940	\$120,467,270	\$554,330
Estimated Collection Rate	98.94%	100.00%	\$98.99%	98.85%
Collections				
General	92,198,820	5,195,940	97,394,760	
Transit	7,057,720	0	7,057,720	
Debt Service	14,797,820	0	14,797,820	
Total	\$114,054,360	\$5,195,940	\$119,250,300	\$547,950

ORGANIZATIONAL CHART BY FUNCTION



TOTAL PERSONNEL

FULL-TIME POSITION CHANGES BY DEPARTMENT

PERSONNEL BY DEPARTMENT	Amended <u>FY 14-15</u>	Amended <u>FY 15-16</u>	Adopted <u>FY 16-17</u>	Position <u>Changes</u>
Community and Economic Development				
Planning and Development Services	64	65	65	0
Community and Business Development	56	64	65	+1
Subtotal	<u>120</u>	<u>129</u>	<u>130</u>	<u>+1</u>
Environmental Health				
Sanitation	180	179	179	0
Water and Sewer	331	331	329	-2
Solid Waste Disposal	35	38	38	0
Stormwater Management	49	49	54	+5
Subtotal	<u>595</u>	<u>597</u>	<u>600</u>	<u>+3</u>
Public Safety				
Police Department	725	736	743	+7
Fire Department	343	346	352	+6
Emergency Management	5	5	5	0
Subtotal	<u>1,073</u>	<u>1,087</u>	<u>1,100</u>	<u>+13</u>
Transportation				
Department of Transportation				
Transportation System Management	47	47	48	+1
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>118</u>	<u>119</u>	<u>+1</u>
Recreation and Culture				
Recreation and Parks	91	91	91	0
Winston-Salem Fairgrounds	8	8	9	+1
Subtotal	<u>99</u>	<u>99</u>	<u>100</u>	<u>+1</u>
Fiscal Management				
Financial Management Services	65	63	63	0
Budget and Evaluation	5	5	5	0
Subtotal	<u>70</u>	<u>68</u>	<u>68</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	<u>Amended FY 14-15</u>	<u>Amended FY 15-16</u>	<u>Adopted FY 16-17</u>	<u>Position Changes</u>
Interdepartmental Services				
Office of the City Engineer	41	40	40	0
Property and Facilities Management	153	156	166	+10
Information Systems	48	47	47	0
Subtotal	<u>242</u>	<u>243</u>	<u>253</u>	<u>+10</u>
General Government				
Policy Leadership				
Mayor	3	3	3	0
City Attorney	9	10	10	0
City Manager	7	7	7	0
Office of Community Assistance	6	6	6	0
City Link	27	27	27	0
City Secretary	4	4	4	0
Marketing and Communications	8	8	9	+1
Human Relations	5	5	5	0
Subtotal	<u>69</u>	<u>70</u>	<u>71</u>	<u>+1</u>
Total Personnel by Department	2,410	2,435	2,465	+30

FULL-TIME POSITION CHANGES BY FUND

PERSONNEL BY FUND	<u>Amended FY 15-16</u>	<u>Adopted FY 16-17</u>	<u>Changes</u>
General Fund	1,898	1,923	+25
Internal Services	81	82	+1
Grants	8	8	0
Enterprise Funds	439	443	+4
Fiduciary Funds	9	9	0
Total Personnel by Fund	2,435	2,465	+30