

INTRODUCTION

The City of Winston-Salem's Annual Budget is designed to provide detailed information about the services provided by the city, how much is spent on those services, and how they are funded. This document is divided into several sections each of which presents a different aspect of the budget.

City Manager's Message - The City Manager's message explains how the budget proposed by the manager in May meets the City Council's Strategic Budget Objectives. These objectives, the Council's fiscal policies, a summary of position additions and deletions, a summary of proposed fee changes, and the budget review schedule are also included in this section.

Total Budget Summary - City services are funded by a number of sources, including, taxes, fees, charges, and payments from other governments. The budget summary lists how much money is to be provided by each source of funding. The summary also shows how much money is to be allocated to each of the city's service areas. In addition, the summary provides information on the structure of city government and the number of full-time employee positions in each of its departments.

Fund Summaries - Taxes, fees, charges, and intergovernmental payments received by the city are accounted for and spent from a variety of different funds. The largest fund is the general fund, which receives the bulk of the property and sales taxes. This fund also covers the cost of basic city services such as police, fire, garbage collection, recreation, and transportation. The summary shows how much money is spent from the general fund on these services and explains any changes in service and spending that will occur as part of the budget. The summary also provides information on the sources of money coming into the general fund.

In addition to the general fund, the city has a number of funds that are used to account for money received by the city. Special revenue funds are used to account for money that can only be used for specific purposes, such as housing, transit, and streets. The debt service fund makes payments on debt owed by the city. Enterprise funds are used for services, such as water and sewer, that pay for themselves out of charges for services. Capital project funds account for funds spent on large one-time purchases of items such as land, buildings, and equipment.

Service Area Summaries - A separate section is included to provide information about each of the city's nine service areas: community and economic development, environmental health, public safety, transportation, leisure services, fiscal management, human resources management, interdepartmental services, and general government. Each section includes information on the departments within that service area, including a description of the programs provided by the department, the service goals for the department, spending on those services, the sources of funds for the department, and descriptions of major changes in the services to be provided by the department or the amount to be spent by it.

Debt Management - The debt management section includes a listing of all the debt owed by the city and shows what sources of funding will be used to pay off that debt. This section also includes the debt payments budgeted in the city's equipment leasing fund.

Capital Plan - The Capital Plan is provided as a separate document. The Capital Plan is the city's six year plan for improving water and sewer plants, roads, sidewalks, bus systems, parks, recreation centers, low-income housing, and city buildings and equipment. The spending shown for the first year of the plan is included in the annual project budget ordinance, and the remaining four years represent planned expenditures in those years. The Capital Plan includes a description of each of the projects planned for the next six years, the amount to be spent on the project in each year of the plan, and the expected source of funding for the project. The expenditures and resources in the planning years have not been approved by the City Council.

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Supplemental Information - This section includes a description of the budget process, an illustration of the budget preparation calendar and background information about the City of Winston-Salem, the approved cash and lease purchased capital outlay listings, and a glossary of budget terms.

The information in this document was prepared by the City of Winston-Salem Budget and Evaluation Office. For additional information, please contact Ann G. Jones, Budget and Evaluation Director, at P. O. Box 2511, Winston-Salem, NC 27102, by calling (336) 727-8000, or through electronic mail on the Internet at annj@cityofws.org. The document is also available in its entirety on-line at <http://www.cityofws.org>, click on Departments, then Budget.