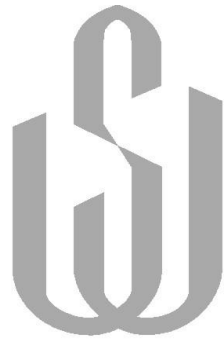


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Winston·Salem

BUDGET PROCESS

The Budget and Evaluation Office of the City of Winston-Salem prepares the annual adopted budget for City operations on a fiscal year basis. According to state law, the fiscal year for all North Carolina municipalities begins on July 1, and ends on June 30.

Budget Adoption

The annual operating budget is adopted by ordinance according to state law (N.C.G.S. 159 - Local Government Budget and Fiscal Control Act). This law requires that the City Council adopt a balanced budget in which estimated revenues and appropriated fund balances equal appropriations. The Council must adopt the budget by no later than July 1, of each year. The City Manager is required by law to submit a balanced budget proposal to the City Council no later than June 1. A formal public hearing is required as part of the process.

Budget Amendment

Full implementation of the budget begins immediately on July 1. Ongoing monitoring of expenditures and revenues throughout the year is a responsibility shared by department heads, Budget Office, and the Financial Management Department. Any time after adoption, the budget can be changed through the amendment process. Any revision of the ordinance must be approved by the City Council. The amendments must continue to adhere to the balanced budget statutory requirements and cannot change the property tax levy or in any manner alter a taxpayer's liability.

Basis of Accounting

The budget is developed and adopted on a modified accrual basis whereby revenues are recognized when measurable and available and expenditures are recognized when a liability is incurred. The City also accounts for governmental funds using the modified accrual basis. Enterprise funds are accounted for using the full accrual basis whereby revenues are recognized in the period earned and expenses are recognized in the period incurred.

Budget Calendar

Preparation of the annual budget is a year-round process. During the first six months of the fiscal year (July to December), budget staff prepares early forecasts of the upcoming budget year, including projections of current spending, revenues, and use of fund balance. Also, during this period, departments conduct reviews of their operations in order to identify revenue enhancements or spending reductions. At mid-year, the Budget and Evaluation Office updates the early forecast for the upcoming year and formulates budget guidelines for the upcoming budget.

During the last six months (January to June), departmental annual budget requests are prepared and submitted to the Budget Office for review. Staff prepares the budget proposal for submission to the City Council by the City Manager in May. After several budget workshops and a public hearing, the City Council adopts the budget ordinances and the property tax rate prior to July 1.

The table on the next page details each step in the annual budget cycle.

ANNUAL BUDGET PREPARATION CALENDAR

- | | |
|--------------------------------------|---|
| July 1 | ➤ Start of fiscal year |
| August ~ September | ➤ Early forecast of upcoming budget year, including the following: <ul style="list-style-type: none">○ Current year estimated spending and revenues and use of fund balance○ Projected revenues and expenses for upcoming year |
| October ~ November ~ December | ➤ Identification of projected gap between expenditures and revenues |
| December ~ January | ➤ Mid-year update of the forecast
➤ Formulation of budget guidelines for ensuing fiscal year, by department |
| January ~ February | ➤ Budget kick-off
➤ Departmental annual budget requests submitted |
| March ~ April | ➤ City Council pre-budget workshop
➤ Review of operating budget requests
➤ Preparation of annual budget proposal |
| May ~ June | ➤ City Manager presents Annual Budget to Mayor and City Council
➤ Finance Committee workshops and public hearing
➤ Adoption of budget ordinances and property tax rate prior to July 1 |

ABOUT WINSTON-SALEM

History: Winston-Salem's roots can be traced to German Moravians who migrated to Pennsylvania and traveled south via the Great Wagon Road. In 1753, the Moravians purchased *Wachovia*, a one hundred acre tract of land on which they founded the communities of Bethabara in 1753 and Salem (which means "peace") in 1766. An African presence can also be traced back to this time period because the Moravians acquired slaves from neighboring areas to assist them with the task of building these communities.



The town of Winston, whose early settlers were of Quaker, English and Scotch-Irish descent, was selected as the county seat of the new County of Forsyth in 1849. Winston, only one mile north of Salem Square, was named for Major Joseph Winston, a hero of the American Revolutionary War. The City of Winston experienced a period of extraordinary growth beginning with the advent of the railroad in 1853 and became a major producer of textiles, furniture, and tobacco products. This increase in population included the immigration of recently emancipated African slaves who were also seeking better economic conditions.

In 1913, through an Act by the General Assembly and a subsequent vote held in the towns of Winston and Salem, the municipalities were legally consolidated to become Winston-Salem.

Today, Winston-Salem is the fourth largest city in the State of North Carolina with a population of approximately 230,000, moving up from fifth largest City as of October 2007.

Higher Education: Salem College, a private liberal arts institution, is the oldest college dedicated to the education of women, and the 13th oldest college in the nation. Believing that women deserved an equal opportunity to learn, the Moravians established a school for girls in 1772, that later became Salem College in 1890.



Winston-Salem State University, historically an African-American Institution, was founded in 1892 as the Slater Industrial Academy. In 1925, the General Assembly gave the school authority to confer degrees, thus allowing the school (known as Winston-Salem Teachers College) to become the first black institution in the nation to grant degrees for teaching in the elementary grades. In 1969, it became Winston-Salem State University and then in 1972, it became one of the 16 constituent institutions of the University of North Carolina system.

Wake Forest University, another private liberal arts institution, was founded in 1834 by the Baptist State Convention of North Carolina. Its first home was in Wake Forest, North Carolina, but in 1956, after a donation of land from the late Charles Babcock and his wife, the late Mary Reynolds Babcock, the College moved all of its operations to Winston-Salem.

Forsyth Technical Community College traces its beginnings to 1960. However, it officially became a part of the community college system in 1964. Over the years, this institution has provided students with technical and vocational skills needed to compete in the fields of high technology.

The North Carolina School of the Arts, founded in 1963, trains students from junior high to graduate school for professional careers in the performing, moving image and visual arts fields. This school is the only state-assisted, residential school of its kind in the world.

ABOUT WINSTON-SALEM

Today's Winston-Salem: Winston-Salem and Forsyth County are part of a larger community known as the Piedmont Triad, consisting of Greensboro to the east, Winston-Salem to the west and High Point to the south. Forsyth County joins Guilford, Stokes, Yadkin, Davie, Davidson, Randolph, and Alamance counties to form the nation's 37th largest metropolitan statistical area, with a population of over one million.

Winston-Salem has prospered as a home for large firms such as Reynolds/American, Hanesbrands, and Wachovia/Wells-Fargo Bank, and the City is committed to the development of small businesses. In 2001, *Entrepreneur* magazine rated the Winston-Salem metropolitan area as a "best bet" in terms of low-risk associated with a business start-up. Winston-Salem is also a regional center for medical services provided by the Wake Forest/Baptist Medical Center and Forsyth Medical Center (Novant Health, Inc.).

Population	
2004	191,523
2005	195,536
2006	199,061
2007	221,014
2008	224,889
2009	228,459

In addition to being a home for business, Winston-Salem also prides itself on its support of the arts. Known as the "City of the Arts," Winston-Salem has one of the highest rates of per capita contribution to the arts of any city in the nation. The Arts Council, founded in 1950, was the first municipal arts council in the country. The National Black Theatre Festival, a biennial event that began in 1989, has been cited as the nation's largest and most celebrated exposition of black theater.

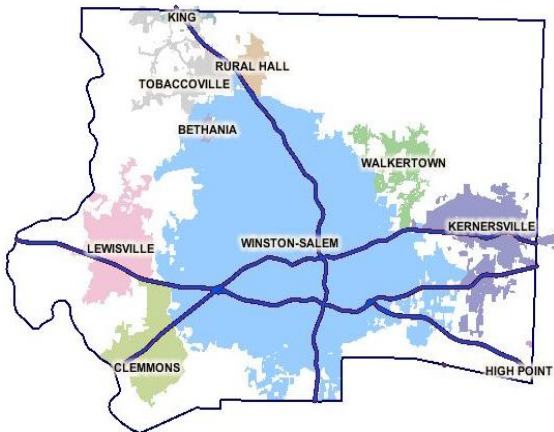
Largest Employers (FY 2009)	
Wake Forest University Baptist Medical Center	11,763
Novant Health, Inc.	8,249
Winston-Salem/Forsyth County Schools	7,500
Hanesbrands, Inc.	3,560
Wachovia/Wells Fargo Bank	3,400

Winston-Salem has a strong tradition of being a prosperous business center and one of the country's most desirable cities. Moreover, the recent increase in the number of Hispanics and Asians moving to Winston-Salem has created an area rich in cultural diversity.

Winston-Salem's effort to attract new employers has paid off with a listing among "America's 50 Hottest Cities" for business relocation or expansion, according to Expansion Management magazine. The magazine's January-February 2007 issue ranked Winston-Salem 34th on its list of cities that site location consultants consider the best locations for future facility expansion.

For the seventh year in a row Winston-Salem has been ranked as one of the top 10 most technology-advanced cities of its size in America by the Center for Digital Government. Winston-Salem was tied for

Principal Taxpayers (FY 2009)	% of Tax Levy
Reynolds American, Inc. (Manufacturing)	2.82%
Wachovia Bank/Wells Fargo (Banking Services)	1.71%
JG Winston-Salem, LLC (Real Estate)	1.01%
Highwood/Forsyth Partners (Real Estate)	0.85%
Wake Forest University	0.76%



Location: In the Piedmont region of north central North Carolina, Winston-Salem is almost equidistant between Washington, D.C. and Atlanta, Georgia.

second place in the center's 2008 Digital Cities Survey of cities with a population of 125,000 to 249,999. The annual study examines how city governments are using digital technologies to better serve their citizens and streamline operations.

In February 2009, Winston-Salem was named a Tree City USA by the National Arbor Day Foundation in recognition of its commitment to the city's urban forest. It is the ninth year the City has received this national recognition. A Tree City USA, must have a tree board or department; must have a tree-care ordinance; must have a comprehensive community forestry program; and must hold an Arbor Day observance.

City Government: The City is governed under the Council-Manager form of government. The City Council is the legislative body and includes eight Council Members elected from eight wards and a Mayor elected at-large for four-year concurrent terms. The city manager is the chief executive officer of the City.

ABOUT WINSTON-SALEM

STATISTICAL INFORMATION



Courtesy Wikipedia

Registered Voters (Total County): 224,334 (March 2010) Voting in Last General Election: 75.59% (Nov. 2008)

Racial (Winston-Salem Census 2000):

White/Caucasian	52.4%
Black/African-American	36.4%
Hispanic	8.6%
Asian	1.1%
Other	1.4%

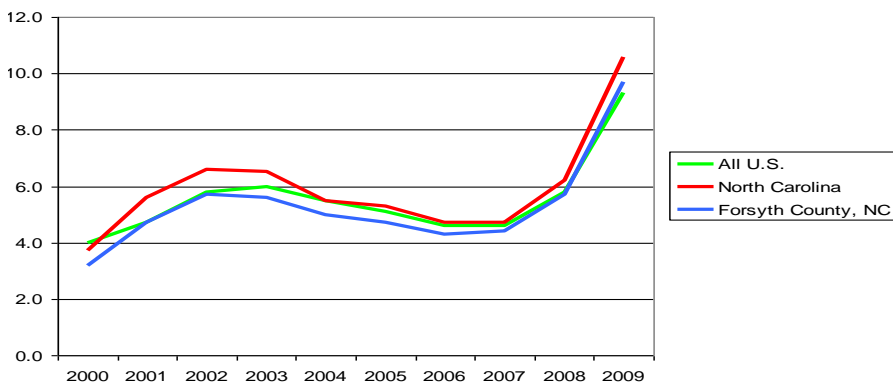
Age (Winston-Salem Census 2000):

< 5 years	6.7%
5-14 years	13.1%
15-19 years	6.8%
20-24 years	8.4%
25-44 years	30.4%
45-64 years	20.9%
65+ years	13.7%

Unemployment Rates (March 2010):

Forsyth County	9.8%	North Carolina	11.1%	United States	9.9%
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Unemployment Rates History (Through December 2009)



Source: U.S. Bureau of Labor Statistics and Google



ABOUT WINSTON-SALEM



MISCELLANEOUS STATISTICS

Climate:

Mean Annual Temperature	57.8 F
Average Annual Rainfall	42.5 "
Average Relative Humidity	70.0%
Average Summer Temperature	77 F
Average Winter Temperature.....	37 F

Area and Altitude:

Area.....	132.4 sq. miles
Average Elevation.....	963 ' above sea level

Miles of Streets:

City.....	1,006
State.....	214.27
Number of Street Lights	31,910
Number of Traffic Lights	371

Fire Protection:

Number of Fire Stations.....	19
Number of Certified Fire Officers (Amended Budget FY 09-10)	337

Police Protection

Number of Sworn Police Officers (Amended Budget FY 09-10).....	543
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City-County Water/Sewer System:

Number of Customers	211,130
Average Daily Consumption.....	36.9 mil. gallons
Miles of Water Mains	2,068
Miles of Sewer Mains	1,675

Building Permits Issued (2009 City of Winston-Salem) 2,371

Total Number of Full-Time Authorized Positions (Amended FY 09-10)..... 2,494

Recreation Facilities:

Number of Parks	76
Total Parks Acreage.....	3,336
Golf Courses	2
Fishing and Boating Lakes.....	2
Swimming Pools	8
Tennis Courts	112
Soccer Fields.....	43
Softball Field.....	45
Recreation Centers	17
Greenways.....	9 (16 miles)

CAPITAL OUTLAY

Equipment and vehicle replacements for FY 10-11 are limited to those in the worst possible condition and/or with the highest level of justification.

CASH CAPITAL OUTLAY

Department	Description (No. Replacements)	Purchase Cost
GENERAL FUND		
Vegetation Management/ Grounds Maintenance	Zero Turn Radius Mowers (4)	\$26,000
TOTAL GENERAL FUND		\$26,000
OTHER FUNDS		
Stormwater/Water Quality Monitoring	Area Velocity Meter for Stream Discharge (1)	9,400
TOTAL NON-GENERAL FUND		\$9,400
TOTAL CASH CAPITAL OUTLAY		\$35,400

LEASE PURCHASED CAPITAL OUTLAY (3-YR)

Department	Description (No. Replacements)	Purchase Cost	FY 10-11 Lease Payment
GENERAL FUND			
Police/Patrol Division	Laptops for Patrol Vehicles (25)	\$45,000	\$15,000

LEASE PURCHASED CAPITAL OUTLAY (5-YR)

Department	Description (No. Replacements)	Purchase Cost	FY 10-11 Lease Payment*
GENERAL FUND			
Police/Patrol Division	Pursuit Vehicles- replacements for wrecks (15)	\$330,000	\$66,000
Police/Patrol Division	Emergency Lighting Equipment (15)	24,450	4,890
Police/Patrol Division	Ballistic Vests (420)	262,500	52,500
Recreation and Parks/Park Maintenance	Tandem Dump Truck Replacement, #285	97,000	19,400
Recreation and Parks/Park Maintenance	Dump Truck Replacement, #226	25,000	5,000

CAPITAL OUTLAY

LEASE PURCHASED CAPITAL OUTLAY (5-YR) - Continued

Department	Description (No. Replacements)	Purchase Cost	FY 10-11 Lease Payment*
Vegetation Management/Landscape Maintenance	Reel Mower Replacement, #8609	\$22,000	\$4,400
Vegetation Management/Landscape Maintenance	Crew Cab Truck Replacement, #8577	40,000	8,000
Sanitation/Refuse Collection	Rear Loaders- 25 Cubic Yard (5)	825,000	165,000
Sanitation/Refuse Collection	32,000 Roll-out Carts	1,600,000	320,000
Sanitation /Curbside Collection	Truck-Mounted Leaf Loaders (4 New)	535,480	107,100
Finance/Financial Systems	FMS/Web Business License Program, supplemental funds (Leasing Capital Project)	40,000	8,000
Streets/Street Maintenance	Snow Plows for Tandem Dump Trucks (4)	38,000	7,600
	Salt Spreader Replacements (10), #'s 8890, 8837, 8824, 8838, 8861, 8813, 8816, 8845, 8863, and 8839	95,000	19,000
TOTAL GENERAL FUND		\$3,934,430	\$986,890
OTHER FUNDS			
Fleet Services	Administrative Sedan Replacements (14)	\$217,000	\$55,335
Fleet Services	Compact Pick-Up Truck Replacements (19)	294,500	75,100
Fleet Services	Compact Pick-Up Truck- Stormwater (New)	15,500	3,950
Solid Waste Disposal/Hanes Landfill	Rebuild CAT 963 Front End Loader	163,530	41,700
Solid Waste Disposal/Hanes Landfill	Used Rubber-Tired Backhoe, #6238	47,480	12,110
Solid Waste Disposal/Hanes Landfill	Tarp-o-Matic Alternative Daily Cover System (New)	98,120	25,020
TOTAL OTHER FUNDS:		\$836,130	\$213,240
TOTAL LEASED PURCHASED CAPITAL OUTLAY (5-YEAR)		\$4,770,560	\$1,000,105

*The lease payment for Other Funds capital outlay includes principal and interest.

SUMMARY OF ADOPTED FEE CHANGES

RECREATION AND PARKS

Increased Fees:

Fee	Current (last changed)	Adopted
Golf (Winston Lake and Reynolds Park)		
Annual Membership – City Resident	\$750 (1/1/02)	\$800
Additional member	\$175 (1/1/02)	\$225
Annual Membership – Non-Resident	\$800 (1/1/02)	\$1,200
Additional member	\$175 (1/1/02)	\$350
Annual Membership – Senior City Resident	\$375 (1/1/02)	\$450
Additional member	\$175 (1/1/02)	\$225
Annual Membership – Senior Non-Resident	\$375 (1/1/02)	\$550
Additional member	\$175 (1/1/02)	\$275
Winston Lake Golf		
Green Fee (weekdays)	\$14 (4/2/02)	\$15
Green Fee (weekends; holidays)	\$19 (4/2/02)	\$20
Green Fee (college students; weekdays)	\$10 (4/2/02)	\$11
Green Fee (seniors; weekdays)	\$7 (4/2/02)	\$8
Cart Fee (1-9 holes)	\$8 (4/2/02)	\$9
Cart Fee (1-18 holes)	\$12 (4/2/02)	\$13
Driving Range (small bucket/large bucket/jumbo)	\$2.50/\$5/\$7.50 (4/2/01)	\$3/\$5.50/\$8
League Fees (weekdays)	\$10 (4/2/02)	\$11
High School (March-May; Weekdays)	\$800 (9/4/96)	\$850
College Teams (Fall/Winter Season)	\$800 (9/4/96)	\$1,000
College Teams (Spring/Summer)	\$800 (9/4/96)	\$1,000
Reynolds Park Golf		
Cart Fee (1-9 holes)	\$7 (4/2/02)	\$8
Cart Fee (1-18 holes)	\$12 (4/2/02)	\$13
Green Fee & Cart (seniors; weekdays)	\$20 (4/2/02)	\$22
Green Fee & Cart (seniors/students; weekends)	\$29 (4/2/02)	\$30
Historic Bethabara		
Tour Admissions (Adult)*	\$2.00/adult (2002)	\$4.00/adult
*School Tours remain unchanged		
Adult Softball	\$330/team (1997 and 2009)	\$430/team
Adult Flag Football	\$460/team (July 2004)	\$500/team
Field Rental (lighted; unlighted)	\$35/2 hrs; \$45/2 hrs (1/1/2005)	\$40/2 hrs; \$50/2 hrs
Pool Rental (all except Bolton)	\$100 (4/1/02)	\$125
Greenways (maintenance fee for events)	\$2/participant (7/05)	\$3/participant

SUMMARY OF ADOPTED FEE CHANGES

RECREATION AND PARKS - Continued

New Fees:

Fee	Adopted
Open Gym Basketball (Adults) – Annual Registration	
City Resident	\$20
Non-Resident	\$30
Open Gym Basketball (Adults) – Daily Registration	
City Resident	\$2
Non-Resident	\$3
Rental Set-Up Fee for Ballrooms/Gymnasiums	
Up to 2 hours	\$25
Up to 5 hours	\$50
Non-Resident Fee for Picnic Shelter Rentals	
All Shelters - Weekday	\$40
Large Shelter – Weekend; Holidays	\$70
Small Shelter – Weekend; Holidays	\$55
Non-Resident Fee for Soccer Leagues	\$20/participant
Secondary Ball Field Use Fee	\$10/two hours
Rental Fee - Winston Lake Golf Clubhouse (Fall/Winter)	\$200/0-4 hours
Winston Lake Clubhouse Staffing Fee	\$20/hr
Non-Resident Fee for Aquatics	
Swimming Pass - Age 17 and Under	\$60
Swimming Pass - Age 17 and Over	\$90
Rental Fee for New Showmobile (Depends on Set-Up)	\$700 to \$1,550

INSPECTIONS

Type of Permit	Current (last changed)	Adopted	Increase	% Increase
Admin Letter - ABC	\$25 (3/29/04)	\$50	\$25	100%
Admin Letter - Zoning	\$25 (3/29/04)	\$50	\$25	100%
Admin Letter - DMV	\$25 (3/29/04)	\$50	\$25	100%
Home Occupations	\$50 (unk)	\$100	\$50	100%
Signs - Wall/Roof/Projecting - 1st sign	\$95 (3/29/04)	\$100	\$5	5%
Signs - Wall/Roof/Projecting - each add'l	\$25 (3/29/04)	\$40	\$15	60%
Signs - Wall/Roof/Projecting - sp. events	\$95 (3/29/04)	\$100	\$5	5%
Signs - Ground, On-Premises	\$130 (3/29/04)	\$150	\$20	15%
Signs - Ground, Off-Premises	\$130 (3/29/04)	\$250	\$120	92%
Signs - Panel Change-outs - 1st sign	\$60 (3/29/04)	\$75	\$15	25%
Signs - Panel Change-outs - each add'l	\$10 (3/29/04)	\$20	\$10	100%

SUMMARY OF ADOPTED FEE CHANGES

NEIGHBORHOOD SERVICES

Description	Current Fee	Recommended	Increase	Last Changed
Weeded lot				
Crew	\$100.00	\$150.00	\$50.00	1985
Admin	\$35.00	\$50.00	\$15.00	7/1/2003
Chronic violator ¹	New	\$200.00	\$200.00	
Illegal curbside				
Min - max	\$50-500.00	\$100-800.00	\$50-300.00	1984
Admin	\$35.00	\$50.00	\$15.00	7/1/2003
Chronic violator ¹				
Min - max	New	\$200-1,500.00	\$200-1,500.00	
Solid Waste				
Crew	\$15.00	\$24.00	\$9.00	7/1/2001
Dump	\$25.00	\$50.00	\$15.00	7/1/2001
Hoist	\$75.00	\$150.00	\$75.00	7/1/2001
Admin	\$35.00	\$50.00	\$15.00	7/1/2003
Chronic violator ¹				
Crew	New	\$50.00	\$50.00	
Dump	New	\$100.00	\$100.00	
Hoist	New	\$300.00	\$300.00	
House number				
Violation	\$15.00	\$25.00	\$10.00	2/21/2005
Admin	\$35.00	\$50.00	\$15.00	2/21/2005
Civil Penalty ²				
	greater of	greater of		
	\$100 or 10%	\$150 or 10%	\$50.00	9/1/2002
Chronic violator ¹	New	greater of		
		\$300 or 10%	\$300.00	
Housing Reinspections	\$50.00		No change	7/1/2003
Relocations	\$350-1150		No change	7/1/2003
Housing Civil Penalty				
1st day	\$250.00	\$350.00	\$100.00	7/1/2003
2nd +	\$75.00	\$100.00	\$25.00	7/1/2003
Vehicles				
Admin	\$60.00		No change	3/27/2006
Storage				

SUMMARY OF ADOPTED FEE CHANGES

NEIGHBORHOOD SERVICES - Continued

Description	Current Fee	Recommended	Increase	Last Change
Cars	\$15.00	\$40.00	\$25.00	3/27/2006
Trucks	\$50.00	\$100.00	\$50.00	3/27/2006
Tractors	\$25.00	\$100.00	\$75.00	3/27/2006
Trailers	\$25.00	\$100.00	\$75.00	3/27/2006
Boardup of open structures	New	\$200 min.	\$200 min.	

¹Where the property owner qualifies as a chronic violator (3 or more violations within a year), rates for chronic violators replace the standard rates. Administrative fees remain the same.

²Civil penalties are assessed on weeded lot, curbside and solid waste abatements.

SANITATION

Yard Cart Collection Fee

\$55 to \$60 per year

STREETS MAINTENANCE

Utility Cut Permits	Current	Adopted	Last Change
City Street			
Area 90 square feet or less	\$200 or \$5.30 per square foot, whichever is greater	\$300 or \$7.25 per square foot, whichever is greater	7/06
Area 90 square feet or more	\$4.60 per square foot	\$4.75 per square foot	7/06
State Street			
Area 90 square feet or less	\$200 or \$6.50 per square foot, whichever is greater	\$300 or \$8.75 per square foot, whichever is greater	7/06
Area 90 square feet or more	\$5.50 per square foot	\$8.25 per square foot	7/06
Sidewalk Permit and Restoration Fees			
Sidewalk excavation permit	\$350	\$400	7/06
Sidewalk repair fees			
Concrete driveway repaired (over 20 sq. feet)	\$7 per square foot	\$8 per square foot	7/06
Brick sidewalk repaired (over 20 sq. feet)	\$7 per square foot	\$8 per square foot	7/06

TRANSPORTATION

Civil Penalties for parking violations:

Penalty	Current	Adopted	Last Change
Too far from curb	\$5	\$10	7/95
Parking at wrong angle	\$5	\$10	7/95
Violating angle unloading permit	\$5	\$10	7/95
Improper use of curb loading zones	\$25	\$30	7/03
Overtime parking	\$5	\$10	7/95
Parking meter violation	\$5	\$10	7/95
Parked over lines	\$5	\$10	7/95
Stopping, standing or parking in prohibited spaces	\$5	\$10	7/95

SUMMARY OF ADOPTED FEE CHANGES

TRANSPORTATION - Continued

Penalty	Current	Adopted	Last Change
Blocking driveway or alley	\$25	\$30	7/03
Parking near fire hydrant	\$25	\$50	7/03
Stopping, standing or parking where official signs prohibit stopping, standing or parking	\$25	\$30	7/03

Parking Decks and Lots

Deck/Lot	Current	Adopted	Last Change
Cherry-Marshall Parking Deck	\$0.75/hour \$0.38. per Park and Shop stamp redeemed \$6.00 daily maximum \$6.00 per 24-hour pass \$51.00 per month interior levels \$76.00 per month for reserved space	\$1.00/hour \$0.50 per Park and Shop stamp redeemed \$9.00 daily maximum \$9.00 per 24-hour pass \$54.00 per month interior levels \$79.00 per month for reserved space	3/1/98
One Triad Park Garage	\$0.75/hour \$0.38 per Park and Shop stamp redeemed \$6.00 daily maximum \$65.00 per month \$80.00 per month for reserved space	\$1.00/hour \$0.50 per Park and Shop stamp redeemed \$9.00 daily maximum \$68.00 per month \$83.00 per month for reserved space	3/1/98
Sixth-Cherry / Trade Parking Deck,	\$0.75/hour \$0.38 per Park and Shop stamp redeemed \$6.00 daily maximum; \$6.00 per 24-hour pass; \$2.00 per evening or weekend park \$1.50 per weekday lunch with over 400 people attending \$39.00 per month.	\$1.00 /hour \$0.50 per Park and Shop stamp redeemed \$9.00 daily maximum; \$9.00 per 24-hour pass \$2.00 per evening or weekend park, \$2.00 per weekday lunch with over 400 people attending \$42.00 per month.	3/1/98
Center City West Deck	\$0.75/hour \$6.00 daily maximum \$53.00 per month interior level \$47.00 per month roof level *The monthly rates at this deck will increase annually at the rate of 2 1/2% each March 1st through the year 2013.	\$1.00/hour \$9.00 daily maximum \$71.20 per month interior level \$63.10 per month roof level *The monthly rates at this deck will increase annually at the rate of 2 1/2% each March 1st through the year 2013.	3/1/98
Fourth and Church Street Deck	\$0.38 per Park and Shop Stamp redeemed	\$0.50 per Park and Shop Stamp redeemed	10/1/01

**ANNUAL APPROPRIATION AND TAX LEVY ORDINANCE FOR THE
CITY OF WINSTON-SALEM, NORTH CAROLINA
FOR THE FISCAL YEAR 2010-2011**

BE IT ORDAINED by the City Council of the City of Winston-Salem that the following anticipated revenues and authorized expenditures by fund, together with a financial plan for internal service funds, are hereby appropriated and approved for the operation of city government and its activities for the fiscal year beginning July 1, 2010, and ending June 30, 2011.

SECTION 1. Expenditures by Fund.

General Fund

Community and Economic Development	\$ 13,170,720
Public Safety	83,364,330
Transportation	14,757,340
Recreation and Culture	15,581,710
Environmental Health	18,732,760
Interdepartmental Services	7,446,080
General Government	18,132,600
Other	-1,705,890

Total General Fund Expenditures **\$169,479,650**

Internal Service Funds

Warehouse	\$ 270,790
Fleet Services	8,441,140
Information Systems	8,340,490
Employment Benefits Funds	36,878,780

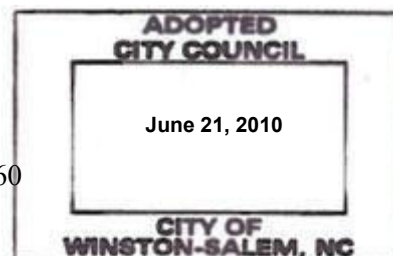
Total Internal Service Funds Expenditures **\$53,931,200**

Debt Service Fund Expenditures **\$16,576,230**

Post Employment Benefits Fund Expenditures **\$7,443,200**

Enterprise Funds

Water and Sewer Utilities \$67,443,280



Solid Waste Disposal	12,628,750
Stormwater Management	7,113,590
Fair	2,812,050
Winston-Salem Transit Authority	12,406,370
Parking Lots and Decks	3,909,050
Convention Center	818,990
Coliseum Complex	5,069,300
Bowman Gray Stadium	419,520
Downtown Ballpark	1,118,400
Cemeteries	568,690
Total Enterprise Funds Expenditures	\$114,307,990

Special Revenue Funds

Powell Bill (Gasoline Tax) Fund	\$ 5,688,050
Special Sales Tax Fund	10,232,840
Mass Transit Tax Fund	4,745,960
Occupancy Tax Fund	636,250

Total Special Revenue Funds Expenditures **\$21,303,100**

Leasing Fund Expenditures **\$6,308,840**

Total Expenditures **\$389,350,210**

SECTION 2. Revenues by Fund.

General Fund

Taxes

Ad Valorem Taxes

Current Year	\$85,767,620
Prior Year and Penalties	1,150,000
Local Option Sales Tax (Article 39)	11,733,990
City Hold Harmless Payment (Formerly Article 44)	3,924,250

Subtotal Taxes **\$102,575,860**

Licenses and Permits

Construction Permits	\$2,448,880
Privilege Licenses	2,888,000
Gross Receipts Tax	150,000
Motor Vehicle Privilege Taxes	1,633,330
Other Licenses and Permits	127,050
Cable Franchise Fee	351,950

Subtotal Licenses and Permits **\$7,599,210**

Intergovernmental Revenues

Utilities Franchise Tax	\$13,660,470
Beer and Wine Tax	1,094,650
"Hold Harmless" Payment	2,877,610
ABC Store Allocation	613,970
Housing Authority Payment in Lieu of Taxes	88,290
Other	123,280

Subtotal Intergovernmental Revenues **\$18,458,270**

Charges for Service

Governmental Sales and Service	\$ 4,354,970
Parking Meters	40,000
Charges to State	452,000
Charges to County	2,916,470
Interfund Charges	12,659,160
Charges to Other Municipalities	38,490

Subtotal Charges for Service **\$20,461,090**

Other Revenues

Rentals	\$ 154,890
Sales	193,000
Fines and Forfeitures	993,320
Contributions	466,510
Miscellaneous	591,700

Subtotal Other Revenues **\$2,399,420**

Transfers

From Home Investment Partnership Fund	\$ 205,000
From Community Development Block Grant Fund	881,450
From Housing Finance Assistance Fund	20,000
From Powell Bill (Gasoline Tax) Fund	4,688,050
From Special Sales Tax Fund	6,268,790
From Solid Waste Disposal Fund	2,432,700
From Stormwater Fund	1,574,900
From State Emergency Telephone System Fund	11,780
From Water and Sewer Utility Fund	71,860
From Workers Compensation Fund	122,380

Subtotal Transfers **\$16,276,910**

Fund Balance Appropriation \$1,708,890

Total General Fund Revenues **\$169,479,650**

Internal Service Funds

Charges for Service	\$53,229,200
Miscellaneous Revenues	120,000
Fund Balance Appropriation (Information Systems)	582,000

Total Internal Service Funds Revenues **\$53,931,200**

Debt Service Fund

Property Tax	\$9,625,780
ABC Store Allocation	306,990
Investment Income	1,400,000
Other Revenues	1,156,430
Transfers	
From General Fund	500,000
From Special Sales Tax Fund	3,964,050
Addition to Fund Balance	-377,020

Total Debt Service Fund Revenues **\$16,576,230**

Post Employment Benefits Fund

City Contribution	\$5,725,200
Employee and Other Agency Contributions	1,718,000
Total Post Employment Benefits Fund Revenues	\$7,443,200

Enterprise Funds**Water and Sewer Funds**

Charges for Service	\$72,938,170
Assessments to Benefit Property	1,350,000
Addition to Capital Reserves	-6,844,890

Subtotal Water and Sewer Funds Revenues **\$67,443,280**

Solid Waste Disposal Fund

Charges for Service	\$ 9,728,960
Investment Income	630,000
State Tire Disposal Tax	459,250
State Solid Waste Disposal Tax	198,920
Sale of Recyclables/Other Resource Recovery	424,890
Forsyth County	286,420
Rentals	28,380
Transfers	
From Water and Sewer Funds	201,440
From Stormwater Management Fund	100,720
Fund Balance Appropriation	569,770

Subtotal Solid Waste Disposal Fund Revenues **\$12,628,750**

Stormwater Management Fund

Stormwater Management System User Fees	\$9,500,000
Charges for Service	4,000
Addition to Capital Reserves	-2,390,410

Subtotal Stormwater Management Fund Revenues **\$7,113,590**

Fair Fund

Charges for Service, Rentals, and Reimbursements	\$2,354,050
Fund Balance Appropriation	458,000

Subtotal Fairgrounds Fund Revenues	\$2,812,050
Winston-Salem Transit Authority	
Fares and Fees	\$ 2,499,110
Federal Transit Administration	3,003,140
North Carolina Department of Transportation	1,604,010
Motor Vehicle Privilege Tax	270,000
Other Intergovernmental Revenues	265,000
Forsyth County	74,760
Reimbursements	206,700
Transfers	
From Mass Transit Tax Fund	4,453,380
From Debt Service Fund	30,270
Subtotal Winston-Salem Transit Authority Revenues	\$12,406,370
Parking Fund	
Parking & Rental Revenues	\$1,773,000
Forsyth County	452,830
Transfer From General Fund	1,393,220
Fund Balance Appropriation	290,000
Subtotal Parking Fund Revenues	\$3,909,050
Convention Center Fund	
Transfers	
From General Fund	\$568,990
From Occupancy Tax Fund	250,000
Subtotal Convention Center Fund Revenues	\$818,990
Coliseum Complex Fund	
Charges for Service	\$1,141,630
Parking	959,410
Building Rental	1,071,390
Reimbursables/Miscellaneous Sales	412,280
Transfers	
From General Fund	771,660
From Fair Fund	562,930
From Occupancy Tax Fund	150,000

Subtotal Coliseum Complex Fund Revenues	\$5,069,300
Bowman Gray Stadium Fund	
Charges for Service	\$ 95,590
Facility Rental	116,740
Winston-Salem State University	55,040
Reimbursables/Miscellaneous Sales	130,910
Transfer From Coliseum Complex Fund	21,240
Subtotal Bowman Gray Stadium Fund Revenues	\$419,520
Downtown Ballpark Fund	
Lease Payments	\$ 708,140
Ticket Surcharge	350,000
Transfer From General Fund	93,100
Addition to Fund Balance	-32,840
Subtotal Downtown Ballpark Fund Revenues	\$1,118,400
Cemeteries Fund	
Charges for Service & Sales	\$457,520
Contribution from Perpetual Care Fund	108,800
Fund Balance Appropriation	2,370
Subtotal Cemeteries Fund Revenues	\$568,690
Total Enterprise Funds Revenues	\$114,307,990
Special Revenue Funds	
Powell Bill (Gasoline Tax) Fund	
Gasoline Tax	\$5,651,890
Investment Income	100,000
Addition to Fund Balance	-63,840
Subtotal Gasoline Tax Fund Revenues	\$5,688,050
Special Sales Tax Fund	
Local Option Half-Cent Sales Tax (Article 40)	\$4,955,060
Local Option Half-Cent Sales Tax (Article 42)	5,277,780

Subtotal Special Sales Tax Fund Revenues	\$10,232,840
Mass Transit Tax Fund	
Property Taxes - Current Levy	\$3,208,590
Investment Income	26,000
Fund Balance Appropriation	1,511,370
Subtotal Mass Transit Tax Fund Revenues	\$4,745,960
Occupancy Tax Fund	
Occupancy Tax	\$420,000
Fund Balance Appropriation	216,250
Subtotal Occupancy Tax Fund Revenues	\$636,250
Total Special Revenue Funds Revenues	\$21,303,100
Leasing Fund	
Lease Payments – City	\$14,684,440
Lease Payments – Outside Agencies	737,420
Fund Balance Appropriation	-9,113,020
Total Leasing Fund Revenues	\$ 6,308,840
Total Revenues	\$389,350,210

SECTION 3. That the reserve for encumbrances at June 30, 2010, representing prior commitments as of that date, shall be reappropriated pursuant to North Carolina General Statutes 159-8 and 159-13(b)(15) and distributed to the departmental budgets, under which expenditures may be made during the 2010-2011 budget year as the previous commitments are satisfied.

SECTION 4. All unexpended balances in Trust Funds designated for special purposes are hereby reappropriated for their original purposes.

SECTION 5. In order to raise the revenue to finance the appropriations for the proper government of the City of Winston-Salem for the fiscal year 2010-2011, the following *ad valorem*

taxes, at a rate of forty-seven and one-half cents (\$.475) are hereby levied on all real and personal property subject to *ad valorem* taxes within the City of Winston-Salem, North Carolina, and distributed for the following purposes:

- a) General: a tax rate of \$.475 per one hundred dollars (\$100) on \$450,761,910 in assessed property representing the value of economic development projects.
- b) General: a tax rate of \$.4118 per one hundred dollars (\$100) of assessed valuation of property located within the City of Winston-Salem, North Carolina, except for \$450,761,910 in assessed property representing economic development projects, for general purposes.
- c) Transit: a tax rate of \$.0158 per one hundred dollars (\$100) of assessed valuation of property located within the City of Winston-Salem, North Carolina, except for \$450,761,910 in assessed property representing economic development projects, for Winston-Salem Transit Authority operating and capital program purposes.
- d) Bond Indebtedness: a tax rate of \$.0474 per one hundred dollars (\$100) of assessed valuation of property located within the City of Winston-Salem, North Carolina, except for \$450,761,910 in assessed property representing economic development projects, for bond indebtedness purposes.

This allocation of the general property tax of the City should not be construed as a requirement for a similar distribution of other State-shared revenues.

SECTION 6. That the taxes hereby levied shall be due and collectible on September 1, 2010.

SECTION 7. That the City Manager, or his designee, is hereby authorized to transfer

appropriations within a fund as contained herein between responsibilities within functional categories without limitation and without a report being requested.

SECTION 8. That the City Manager, or his designee, is hereby authorized to execute grantee agreements with community agencies in accordance with amounts appropriated by the City Council.

SECTION 9. Within five days after adoption, copies of the ordinance shall be filed with the Finance Officer, Budget Officer, and City Secretary.

SECTION 10. This ordinance shall take effect on July 1, 2010.

D-27913

**PROJECT BUDGET ORDINANCE FOR THE
CITY OF WINSTON-SALEM, NORTH CAROLINA
FOR THE FISCAL YEAR 2010-2011**

BE IT ORDAINED by the City Council of the City of Winston-Salem that the following project authorizations for expenditures and revenues for fiscal year 2010-2011 and thereafter be approved for the Special Revenue, Capital Projects, and Enterprise Capital Projects funds.

SECTION 1. Authorized project expenditures represent appropriations necessary for the completion of the project, and the appropriations need not be readopted in any subsequent fiscal year.

Special Revenue Funds

Community Development Block Grant Fund	\$2,640,380
HOME Investment Partnership Trust Fund	1,530,720
Supportive Housing Grants Fund	1,296,680
Housing Finance Assistance Fund	631,340
Economic Development Project Fund	5,506,640
Grants Fund	3,413,610
State Emergency Telephone System Fund	563,150
Total Special Revenue Funds Expenditures	\$15,582,520

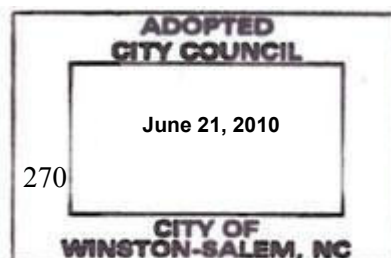
Capital Projects Fund Group

Capital Projects Fund

Transportation	\$1,403,350
Recreation and Culture	353,350
Economic Development	9,227,600
Subtotal Capital Projects Fund Expenditures	\$10,984,300

Leasing Capital Projects Fund

General Government	\$40,000
Recreation and Culture	250,000



Subtotal Leasing Capital Projects Fund Expenditures	\$290,000
Leasing Equipment Acquisition Fund	\$4,775,560
Total Capital Projects Fund Group Expenditures	\$16,049,860
Enterprise Capital Projects Funds	
Environmental Health	\$56,505,470
Transportation	1,073,640
Total Enterprise Capital Projects Funds Expenditures	\$57,579,110
Total Expenditures	\$89,211,490

SECTION 2. It is estimated that the following revenues will be available to meet the foregoing project appropriations, according to the following schedules.

Special Revenue Funds

Community Development Block Grant Fund	
Federal Grants	\$2,040,380
Loan Repayments	600,000
Subtotal Community Development Block Grant Fund Revenues	\$2,640,380
HOME Investment Partnership Trust Fund	
Federal Grants	\$1,405,720
Loan Repayments	125,000
Subtotal HOME Investment Partnership Trust Fund Revenues	\$1,530,720
Supportive Housing Grants Fund	
Federal Grants	\$1,296,680
Subtotal Supportive Housing Grants Fund Revenues	\$1,296,680

Housing Finance Assistance Fund

Investment Income	\$446,000
Loan Repayments	40,000
Transfer From General Fund	122,340
Fund Balance Appropriation	23,000

Subtotal Housing Finance Assistance Fund Revenues \$631,340

Economic Development Project Fund

Transfer From General Fund	\$796,640
Reimbursement	4,710,000

Subtotal Economic Development Project Fund Revenues \$5,506,640

Grants Fund

Federal Grants	\$1,422,610
North Carolina Department of Transportation	1,375,010
Forsyth County	121,000
Payments from Other Counties	21,400
Miscellaneous	500
Transfers	
From General Fund	319,770
From Mass Transit Tax Fund	10,320
From Occupancy Tax Fund	143,000

Subtotal Grants Fund Revenues \$3,413,610

State Emergency Telephone System Fund

Reimbursements	\$1,085,910
Addition to Fund Balance	-522,760

Subtotal State Emergency Telephone System Fund Revenues \$563,150

Total Special Revenue Funds Revenues

\$15,582,520

Capital Projects Fund Group

Capital Projects Fund

North Carolina Department of Transportation	\$120,000
Motor Vehicle Privilege Tax	506,700

Capital Projects Reserves	\$30,000
Reimbursement	9,227,600
Transfers	
From Powell Bill (Gasoline Tax) Fund	1,000,000
Contributions	100,000
Subtotal Capital Projects Fund Revenues	\$10,984,300
Leasing Capital Projects Fund	
North Carolina Municipal Leasing Corporation	\$290,000
Subtotal Leasing Capital Projects Fund Revenues	\$290,000
Leasing Equipment Acquisition Fund	
North Carolina Municipal Leasing Corporation	\$4,775,560
Subtotal Leasing Equipment Acquisition Fund Revenues	\$4,775,560
Total Capital Projects Fund Group Revenues	\$16,049,860
Enterprise Capital Projects Funds	
Revenue Bonds	\$44,753,210
Federal Grants	858,920
Water & Sewer Utilities Fund Balance	9,352,260
Stormwater Management Fund Balance	1,482,000
Solid Waste Disposal Fund Balance	900,000
Other Revenues	18,000
Transfer	
From Mass Transit Tax Fund	214,720
Total Enterprise Capital Projects Funds Revenues	\$57,579,110
Total Revenues	\$89,211,490

SECTION 3. That the City Manager, or his designee, is hereby authorized to transfer appropriations and revenues between projects within functional categories as contained herein, in an amount not to exceed \$100,000 without a report being requested.

SECTION 4. Within five days after adoption, copies of the ordinance shall be filed with the

Finance Officer, Budget Officer, and City Secretary.

SECTION 5. This ordinance shall take effect July 1, 2010.

GLOSSARY OF BUDGET TERMS

ALLOCATE. To set apart portions of budgeted expenditures that are specifically designated for special activities or purposes.

ANNUAL APPROPRIATION AND TAX LEVY ORDINANCE. An ordinance for the purpose of levying taxes and authorized the appropriations for a local government's annual fund (*e.g.* general fund, enterprise funds, internal service funds, etc.).

APPROPRIATION. The amount budgeted on a yearly basis to cover projected expenditures that have been legally authorized by the City Council.

ASSESSED VALUATION. The value of real estate or personal property as determined by tax assessors and used as a basis for levying property taxes.

ASSESSMENT. The process for determining values of real and personal property for taxation purposes.

AUTHORITY. A municipal or public agency that performs a specific function and is usually financed from fees or service charges. The agency could be independent from government, but rely on government for financial support (*i.e.*, the Winston-Salem Transit Authority).

AUTHORIZED BONDS. Bonds that have been legally authorized but may or may not have been sold. These bonds, however, can be issued or sold at any time.

BOND. A written promise to pay a specific amount of money with interest within a specific time period, usually long-term.

BOND ISSUE. Whenever a municipal government borrows money by selling bonds, the sale is referred to as a bond issue. A municipal government's outstanding bond debt can be the result of multiple bond issues sold over the course of several years in varying amounts and with different terms of repayment.

BUDGET. A financial plan containing projected expenditures and resources covering a fiscal year.

BUDGET DOCUMENT. A formal document presented to the City Council containing the City's financial plan for a fiscal year. The budget document is presented in two phases - preliminary and final - the latter of which reflects the budget as adopted by the City Council.

BUDGET MESSAGE. A written overview of the adopted budget from the City Manager to the Mayor and City Council that discusses the major budget items and the City's present and future financial condition.

CAPITAL BUDGET. A financial plan for projected capital projects containing expenditures and resources covering a fiscal year.

CAPITAL PLAN. A long-range plan of adopted capital improvement projects, which includes estimated project costs and funding sources that the City expects to carry out over a six-year period. The program is updated annually to reassess capital needs and for the preparation of the capital budget.

CAPITAL OUTLAY. An expenditure for equipment costing more than \$5,000.

CAPITAL PROJECT. A project expected to have a useful life greater than 10 years and an estimated total cost of \$50,000 or more. Capital projects include the construction, purchase, or major renovation of buildings, utility systems, streets, or other structures; purchase of land; and major landscaping projects.

CAPITAL PROJECTS FUND. A fund used to account for the acquisition or construction of major governmental capital facilities and equipment that are not financed in other funds.

GLOSSARY OF BUDGET TERMS

CASH BASIS OF ACCOUNTING. A method for recording the receipt and expenditure of funds in which revenues are recorded when they are actually received and expenditures are recorded when funds are actually spent.

CERTIFICATES OF PARTICIPATION (COP's). A type of debt financing in which a government pledges an existing asset to retire the debt. Proceeds are generated from selling investors a portion of the financing in the form of certificates.

DEFICIT. An excess of expenditures over revenues or expense over income.

DEBT SERVICE FUND. A fund that provides for the payment of principal and interest on long-term, general obligation bonds. This fund does not cover principal and interest payments for revenue bonds and most lease-purchase debt.

ENCUMBRANCES. A financial commitment for services, contracts, or goods that have not, as yet, been delivered or performed.

ENTERPRISE AND INTERNAL SERVICE CAPITAL PROJECTS FUND. A fund used to account for the acquisition or construction of major capital improvements for enterprise and internal service operations.

ENTERPRISE FUND. A fund used to account for operations that resemble a business and are financed from user charges. (e.g., Parking, Transit Authority, Fairgrounds, Convention Center/Coliseum, and Water and Sewer)

EXPENDITURES/EXPENSES. Payment of the cost of goods received or services rendered. Expenses include both cash and non-cash transactions, such as depreciation.

FISCAL YEAR. A 12-month period (July 1 through June 30) to which the annual operating budget applies and at the end of which an assessment is made of the City's financial condition and performance of its operations.

FULL ACCRUAL BASIS OF ACCOUNTING. A method for recording the receipt and expenditure of funds in which revenues are recorded when they are earned and expenses are recorded when a liability is incurred. Proprietary funds are accounted for using this basis of accounting.

FUND. An accounting entity created to record the financial activity for a selected financial grouping. A fund is set up to carry out a special function or attain certain objectives in accordance with set laws and regulations.

FUND BALANCE. An amount of resources set aside within a fund to provide adequate cash flow and reserves.

GENERAL OBLIGATION BONDS. Bonds issued by a government that are backed by the full faith and credit of its taxing authority.

GRANTS. A contribution or gift in cash or other assets from another government or non-profit foundation to be used for a specified purpose. For example, a grant from the State of North Carolina for the construction of a major highway.

INTERFUND ACCOUNTS. Accounts that reflect transfers between funds.

INTERGOVERNMENTAL REVENUES. Revenues from other governments (state, federal, local) that can be in the form of grants, shared revenues, or entitlements.

GLOSSARY OF BUDGET TERMS

LEASE-PURCHASE AGREEMENTS. A contractual agreement by which capital outlay, costing in excess of \$10,000, is purchased over a three-year or five-year period through lease payments.

LEVY. The amount of tax, service charges, and assessments imposed by a government.

MODIFIED ACCRUAL BASIS OF ACCOUNTING. A method for recording the receipt and expenditure of funds in which revenues are recorded when they become measurable and available and expenditures are recorded when the liability is incurred. This is the method of budgetary accounting employed as a management control for all city funds

NON-OPERATING EXPENSES. Expenses that are not directly related to service activities such as debt service.

NON-OPERATING REVENUES. Revenues that are generated from other sources (*e.g.*, interest income) and are not directly related to service activities.

PERSONAL SERVICES. Expenditures related to the compensation of employees, including full-time and part-time salaries, overtime, longevity pay, and benefits (*e.g.* Social Security, health care insurance, workers compensation, etc.).

PROJECT BUDGET ORDINANCE. An ordinance that appropriates multi-year funds such as federal and state grants and financing for capital projects.

RESERVE. An account designated for a portion of the fund balance that is to be used for a specific purpose.

REVALUATION. A periodic reappraisal of real property, typically conducted by a county's tax administration office. In Forsyth County, real property is revalued every four years.

REVENUE BONDS. Bonds issued by a government for which the revenue generated by the project financed by the bonds are pledged to pay the principal and interest.

SHARED REVENUES. Revenues levied and collected by one government but shared with another government based on a predetermined method. For example, the City of Winston-Salem receives a portion of the gasoline tax collected by the state based on population and miles of City streets.

SPECIAL ASSESSMENT. A levy on certain properties to defray part or all of the costs associated with improvements or services that will benefit those properties. For instance, a special assessment would be levied against property owners who have petitioned for the construction of sidewalks along a particular street.

SPECIAL REVENUE FUND. A fund used to account for the revenues from specific sources that are to be used for legally specified expenditures (*e.g.*, Grants, CDBG, and Housing and Economic Development).

TAXES. A compulsory payment to a government based on holding of a tax base (*e.g.* property tax, sales tax).

TWO-THIRDS BONDS. General obligation bonds that can be issued by a local government without voter authorization under a formula set by the state at two-thirds of the previous year's net debt reduction.

USER FEES. Charges for government services paid for by users of the services. Fees are not necessarily set to recover the full cost of these services.

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