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# INTRODUCTION

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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, and the budget review schedule are also included in this section.

**Total Budget Summary** – The total budget summary provides expenditures by service area and department and resources by type for all City funds. In addition, the summary provides information on the structure of city government and the number of full-time positions in each of its departments.

**Fund Summaries** – Expenditure and revenue information is provided for each budgeted fund of the City. The largest fund is the general fund, which receives the bulk of the property and sales taxes. This fund covers the cost of basic city services such as police, fire, garbage collection, recreation, and transportation. The general fund summary explains 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 federal and state grants. The debt service fund accounts for payments on debt owed by the city. Enterprise funds are used for business-type 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 expenditures such as land, buildings, and equipment.

**Strategic Focus Area Summaries** – A separate section is provided for each of the City's six strategic focus areas: economic vitality and diversity, safe and secure community, livable neighborhoods, healthy environment, quality transportation, and service excellence. Each section includes information on the program categories within that strategic focus area, including a description of the programs provided by the departments, the focus area objectives, spending on those programs, the sources of funds for the program categories, and descriptions of major changes in the services to be provided within the programs or the amount to be spent by it.

**Debt Management** – The debt management section includes listing of all the governmental 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 will be provided as a separate document as part of the budget process. The Capital Plan is the City's six-year plan for improving water and sewer plants, roads, sidewalks, the bus system, parks, recreation centers, 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 five 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 Mayor and City Council adopt the six-year Capital Plan as a planning document only.

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

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