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## **A Brief History of Forsyth County**

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Forsyth County began as a Moravian settlement in 1753 when Bishop August Gottlieb Spangenberg acquired a hundred-thousand acre tract of land from Lord Granville, one of the lord proprietors of North Carolina. The Moravians called their land Wachovia after the Austrian estate of Count Nicholas Lewis von Zinzendorf, an early protector of the Moravian Church.

After the two settlements of Bethabara and Bethania were established, the Town of Salem was begun in 1766 as the central town in Wachovia. Salem grew rapidly both as a religious center and as a center for crafts and trades.

In 1849, the North Carolina Legislature created the new county of Forsyth out of part of Stokes County. In 1851, the town of Winston was named as the County seat. The courthouse square was laid one mile north of Salem Square with plans for the streets of the two towns to run together.

Forsyth County was named in honor of Colonel Benjamin Forsyth, a respected landowner in Stokes County. Colonel Forsyth distinguished himself in heavy fighting during the war of 1812 at Odelltown, Canada, where he was mortally wounded.

## **Description of Forsyth County Government**

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The Forsyth County Board of Commissioners is elected by Forsyth County citizens for staggered four-year terms and is composed of seven members. The new election plan which was approved by the General Assembly set up district seats and one at-large seat and expanded the Board from five to seven members beginning in December, 1990. The Board selects a chairman from among its members for a one-year term. Meetings are held on the second and fourth Mondays of the month at 7:30 p.m. in the Hall of Justice. The Commissioners also meet for briefings on Thursday afternoons at 2:00 p.m. These meetings are open to the public.

The Commissioners pass ordinances and resolutions to establish County policies, levy taxes, make appointments to boards and commissions, and set levels of service provided to Forsyth County residents. The County acts as a co-administrative unit with the State in the areas of public health, mental health, social services and education.

The County Commissioners appoint a County Manager as the administrative head of Forsyth County Government. The County Manager supervises the day-to-day operations of all departments under the general direction of the Commissioners.

## **County Owned/Leased Facilities**

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### **Downtown**

Bahnson House (Housing, Library Extension, Community Services Spring St.)  
Chestnut Street Parking Lot  
Environmental Affairs Building (Spruce Street @ 6th St.)  
Hall of Justice (Courts)  
Law Enforcement Detention Center  
Main Library (5th St.)  
Old Courthouse  
Forsyth County Government Center  
Sheriff's Administration Building  
Sheriff Day Reporting Center, N. Cherry Street (Lease)  
Public Health Administration, Liberty Plaza Building, (6th Floor Lease)

### **East**

Carver School Road Branch Library  
Kernersville Lake Park (Valley School Road-owned by Kernersville; land leased to County at no cost;  
County paid all development costs)  
Walkertown Branch Library  
Walkertown Community Park

### **Highland Avenue - Russell Avenue Area**

East Winston Branch Library  
Emergency Medical Services Building (5th Street)  
CenterPoint Human Services Buildings (owned by the County)  
Public Health Building  
Social Services Building - Highland (Previously RHC)

### **Liberty Street/Fairchild Drive - Aviation Drive**

Fire Administration  
General Services Fleet Maintenance/Public Safety Storage  
General Services Grounds Maintenance  
Lowe's Building/County Warehouse  
N.C. Cooperative Extension Service  
Smith-Reynolds Airport (Owned by the County, operated by Airport Commission)

## **County Owned/Leased Facilities (Contd.)**

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### **Northern Forsyth County**

Horizons Park (Memorial Industrial School Road Between NC 8 and Red Bank Road)  
Rural Hall Branch Library (University Parkway, Rural Hall)  
SciWorks (Owned by the County, leased to Nature Science Center, Inc., Hanes Mill Road)  
Springbrook Nursing Center (Formerly Knollwood Hall - owned by the County, leased to CMI)  
Sturmer Park  
Youth Detention Center (Sturmer Drive off Shattalon Drive @ University Parkway)  
Willie "M" Home (Sturmer Park Circle)  
Animal Shelter (Sturmer Park Circle)

### **Southeast**

ARCA - Union Cross Road  
Union Cross Park (Union Cross Road, just off New US 311)  
EMS Satellite Station (Former Triangle Volunteer Fire Department Kernersville Rd.)

### **Southside**

Southside Branch Library (Buchanan St. near Brewer Road - close to Parkland High School)

### **West**

C.G. Hill Park (Balsom Road near Transou Road)  
Clemmons Branch Library (US 158 adjacent to old Clemmons School Building)  
Tanglewood Park  
Joanie Moser Park  
Lewisville Branch Library (Space in shopping center; Shallowford Rd. @ Lewisville-Clemmons Rd.) (Leased)  
Old 421 River Park (Yadkin Road @ Yadkin River)  
Old Richmond Courthouse Site (Undeveloped - Payne road off Donnaha Road)  
Reynolda Manor Branch Library (Fairlawn Drive opposite Reynolda Manor Shopping Center) (Lease)  
"Old" Reynolda Manor Branch Library/Adult Outreach  
Williams Road Park Site  
EMS Satellite Station, Clemmons (Amp Drive)

# Glossary Of Budget-Related Terms For Forsyth County

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## **ABC Funds**

County share of "profits" from the City of Winston-Salem Board of Alcoholic Beverage Control.

## **Ad Valorem Tax**

A tax levied on the assessed value of real property (also known as "property taxes").

## **Accounts**

County expenditure accounts listed on departmental sheets:

### ***Salaries & Wages***

(FT, PT and temporary salaries; overtime; longevity; general adjustments; step adjustments, reclassifications)

### ***Employee Benefits***

(life/health/dental insurance; retirement; FICA; separation allowance contribution, employer share of 401K and deferred compensation; unemployment; retiree hospitalization; LEO separation allowance)

### ***Professional Fees***

(medical fees; autopsies; laboratory fees; physical, speech & occupational therapist fees; legal, audit and engineering fees; security service & veterinary fees; temporary help-outside agency fees)

### ***Maintenance Service***

(elevator maintenance; janitorial, linen/laundry and exterminating service; solid waste disposal; equipment and auto repair; software and communication equipment maintenance)

### ***Rent***

(space, equipment, auto and software rental)

### ***Utility Services***

(water and sewer)

### ***Construction Services***

(contracted buildings and building improvements)

### ***Communications***

(telephone and teleprocessing; communication circuits)

### ***Travel***

(training & conference; registration & course fees; required travel; personal mileage and parking)

### ***Other Purchased Services***

(contract printing; collection costs and book processing; ordinance codification; food services; software licensing fees; food stamp and bank service charges; inmate housing; towing charges; advertising; client transportation)

### ***General Supplies***

(miscellaneous office supplies; postage; small equipment; janitorial supplies; construction supplies; uniforms; books & subscriptions)

### ***Energy***

(electricity; fuel oil; natural gas; gasoline)

### ***Operating Supplies***

(auto repair parts; tires; library books and periodicals; audio-visual, software, medical and microfilm supplies)

### ***Inventory Purchases***

(merchandise for resale and pharmacy inventory)

### ***Support & Assistance***

(public assistance refunds; AFDC (now entitled Work First Family Assistance); aid to the blind; family planning medical services; adoption assistance payments; emergency assistance; food stamp refunds; court ordered payments; pauper burials; special service expense; JOBS training, support, work-related expense and transportation; foster care payments; special service expense; adult day care; Work First transportation and vendor payments; Smart Start and Child Care Development Fund (CCDF) child care; KBR Trust & Title XX vendor payments; crisis intervention energy assistance)

## Glossary (Contd.)

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### Accounts (Contd).

#### **Other General & Administration**

(memberships & dues; refunds & releases; informants pay; survivor benefits; legal and court costs; rewards & incentives; tuition reimbursement; housing acquisition, construction, deferred payment loans and rehabilitation costs; assessments and property tax; document recording costs; interlibrary loan costs; non-employee expense reimbursements; deferred payment loans; fines and penalties; LSCA, Kiger Fund, Chatham Fund and special gift budget-only accounts)

#### **Vehicles**

(trucks & autos; emergency vehicles; motive equipment)

#### **Equipment**

(equipment and computer software)

### Acronyms

**ABC** - Alcoholic Beverage Control

**ACE** - Adult Continuing Education

**ADA** - Americans with Disabilities Act

**AHEC-NC** - Area Health Education Center-North Carolina

**AIDS** - Acquired Immune Deficiency Syndrome

**ARCA** - Addiction Recovery Care Association

**BCCCP** - Breast & Cervical Cancer Control Program

**CAD** - Computer Aided Dispatch

**CBA** - Community Based Alternatives

**CCDF** - Child Care Development Fund

**CDBG** - Community Development Block Grant

**CDC** - Center for Disease Control

**CFR** - Crash/Fire/Rescue

**CIP** - Capital Improvements Program

**COLA** - Cost of Living Adjustment

**COPS** - Certificates of Participation/ or Community Oriented Policing Services

**CPI** - Consumer Price Index

**CPO** - Capital Project Ordinance

**CPS** - Child Protective Services

**CRS** - Community Rating System

**CSHS** - Children's Special Health Services

**DA** - District Attorney

**DEA** - Drug Enforcement Agency

**DENR** - Department of Environment & Natural Resources

**DP** - Data Processing

**EMS** - Emergency Medical Service Department

**EPA** - Environmental Protection Act

**ESC** - Employment Security Commission

**FAMIS** - Financial and Management Information System

**FLSA** - Fair Labor Standards Act

**FT** - Full time Positions

**FTCC** - Forsyth Technical Community College

**FY** - Fiscal Year

**GCC** - Governor's Crime Commission

**GFOA** - Government Finance Officers Association

**GIS** - Geographic Information System

**GPO** - Grant Project Ordinance

**GS** - General Statute

**HAZMAT** - Hazardous Material

## Glossary (Contd.)

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### Acronyms (Contd.)

**HCFA** - Health Care Financing Agency

**HOJ** - Hall of Justice

**HUD** - Housing and Urban Development

**HVAC** - Heating, Ventilating and Air Conditioning

**IDA** - Individual Development Account - Housing Program to help qualified participants save for down payment on their first home. Program matches \$2 for every \$1 saved by participant up to a maximum of \$2,000.

**INS** - Immigration & Naturalization Services

**IV-D** - Child Support

**IV-E** - Public Assistance Eligible

**JCP** - Juvenile Crime Prevention

**K** - Thousand

**KBR** - *Kate Bitting Reynolds Foundation*

**LEDC** - Law Enforcement Detention Center

**LIEAP** - Low Income Energy Assistance Program

**LLEBG** - Local Law Enforcement Block Grant

**LSCA** - Library Services Construction Act

**LSTA** - Library Services Technology Act

**LT** - Long Term

**M/WBE** - Minority/Women Based Enterprises

**MIS** - Management Information Services

**NACO** - National Association of Counties

**NC** - North Carolina

**NC A&T** - North Carolina Agriculture & Technical University

**NC DOT W/F** - North Carolina Department of Transportation Work First

**NCACC** - North Carolina Association of County Commissioners

**NCEM WMD** - *North Carolina Emergency Management Weapons of Mass Destruction*

**NCGS** - North Carolina General Statutes

**NCHFA** - North Carolina Housing Finance Act

**NESHAP** - National Emission Standards for Hazardous Air Pollution

**PC** - Personal Computer

**PT** - Part time positions

**RHC** - Reynolds Health Center

**RJR** - R.J. Reynolds Industries, Inc.

**SORT** - Special Operations Response Team

**SSA** - Social Services Administration

**STD** - Sexually Transmitted Disease

**SWCD** - Soil and Water Conservation District

**T/O** - "To outside" as in payments to outside agencies

**TANF** - Temporary Assistance to Needy Families

**TANF/WFFA** - Temporary Assistance to Needy Families/Work First Family Assistance

**TB** - Tuberculosis

**TFR** - Transfer

**UCC** - Uniform Commercial Code

**USDA** - United States Department of Agriculture

**WIC** - Women, Infants & Children Program

**W-S** - Winston-Salem

**WS/FC** - Winston-Salem/Forsyth County

**YWCA** - Young Women's Christian Association

## **Glossary (Contd.)**

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### **Appropriation**

The legal authorization made by the Board of County Commissioners for the departments and agencies of the County which approves their budgets and allows them to make expenditures and incur obligations for specific purposes within the amounts approved.

### **Assessed Valuation**

An estimated value placed upon real and personal property by the County Tax Assessing Office as the basis for levying property taxes.

### **Budget Calendar**

The schedule of key dates or milestones which the County follows in the preparation and adoption of the budget.

### **Budget Implementation**

Adopted budget is rolled into the financial system so that appropriations are in place for the departments to conduct their operations.

### **Budget Message**

The opening section of the budget document which provides the Board of County Commissioners and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and the views and recommendations of the County Manager.

### **Budget Ordinance**

The official enactment by the Board of County Commissioners that makes appropriations and levies taxes for the budget year. The ordinance may be in any form that the Board considers most efficient in enabling it to make the fiscal policy decisions embodied therein, but it shall make appropriations by department, functions, or project and show revenues by major source. The Board shall adopt a budget ordinance no earlier than 10 days after the day the budget is presented to the Board and no later than July 1. (See Interim Budget)

### **Budget Preparation Package**

The set of instructions and forms sent by the Budget & Management Office to the departments and agencies of the County for them to prepare their operating budget requests for the upcoming year.

### **Capital Improvement Program (CIP)**

A plan for capital expenditures to be incurred each year over a fixed period of years that sets forth for each capital project; the total estimated cost, the expected beginning and ending date, the amount to be expended in each year, and the method of financing those expenditures, if appropriate. The Plan also provides for any related increased/decreased General Fund operating expenses which may be incurred as a result of implementing the project.

### **Capital Assets**

Assets with an initial, individual cost of \$20,000 or more for buildings, building improvement and improvements other than buildings; and \$5,000 or more and an estimated useful life of more than two years for all other assets.

### **Capital Outlay**

The cost for acquisition, construction, improvement, replacement, or renovation of land, structures and improvements thereon. (Expenditures to replace parts or otherwise to restore assets to their previously efficient operating condition, are regarded as repairs.) Equipment is physical property, other than land and buildings, having a useful life of more than three years and a cost of \$1,000 or more.

### **Contingency**

A budgetary account set aside for emergencies or unforeseen expenditures.

## **Glossary (Contd.)**

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### **Cost Sharing Data**

Cost Sharing Data is used as a management tool to capture the value of labor, materials and overhead for services that are provided to County departments by other County departments. Examples are grounds maintenance and management information services. These entries do not constitute actual appropriations of funds.

Contra Expenses are the negative or offsetting entries that are included in the budget of the department that provides the service.

Cost Sharing Expense are the entries shown in the budgets of the departments that receive the service, and are offset by negative entries in the provider department's budget as described above.

### **Current Year Estimates**

Projected Estimates for amounts to be expended by the end of the fiscal year (June 30) made as of March 30.

### **Debt Service**

The County's obligation to pay the principal, interest, and related fees on the indebtedness of the County for existing bonds, notes, or installment purchases according to a pre-determined payment schedule.

### **Encumbrance**

An amount of money committed and set aside, but not yet expended, for the purchase of a specific good or service.

### **Fund Balance**

The equity (excess of assets over liabilities) in a governmental fund.

### **General Fund**

The fund used to account for all activities of a government except those required to be accounted for in another fund. It is the general operating fund of the County.

### **Grant**

A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the State and Federal governments or local foundations. Grants are usually made for specified purposes.

### **Intangible Taxes**

Taxes that were levied and collected by the State on certain personal property on behalf of local governments. The proceeds were distributed to the County and all municipalities within the County. Since the tax was repealed, the State payments in lieu of the taxes are shown.

### **Interfund Transfers**

Amounts transferred from one fund to another.

### **Interim Budget**

If the adoption of the budget ordinance is delayed until after July 1, the governing board shall make interim appropriations for the purpose of paying salaries, debt service, and the usual and ordinary expenses of the local government for the interval between the beginning of the budget year and the adoption of the budget ordinance.

### **Modified Accrual**

The County follows the modified accrual basis of accounting for all funds, under which revenues are recorded as the amount becomes susceptible to accrual by becoming measurable and available to pay current period liabilities. Expenditures, other than interest on general long-term obligations and vacation pay are recorded when the liability is incurred, if measurable. Interest on general long-term obligations is recorded when due.

## **Glossary (Contd.)**

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### **Modified Accrual (Contd.)**

In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidance. There are, however, essentially two types of these revenues. In one, monies must be expended on the specific purpose or project before any amount will be reimbursed to the County; therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to purpose of expenditure and are usually revocable only for failure to comply with prescribed compliance requirements. These resources are reflected as revenues at the time of receipt or earlier if the susceptible to accrual criteria are met.

Charges for services (other than health-related) and intangibles and sales taxes are recorded as revenues when received in cash because they are generally not measurable until actually received. Interest on investments is recorded as earned since it is both measurable and available.

### **Occupancy Tax**

A percentage tax levied by the Board of Commissioners on certain accommodations, the proceeds of which are appropriated to the Tourism Development Authority.

### **Preliminary Budget**

The proposed recommended County budget is submitted by the County Manager to the Board of County Commissioners in late May each year.

### **Prior Year Encumbrance**

Funds budgeted in the current fiscal year for items/services budgeted for and encumbered but not purchased in the previous fiscal year.

### **Property Tax**

Property taxes are levied on both real and personal property according to the property's valuation and the tax rate.

### **Source Of Revenue**

Revenues are classified according to their source or point of origin.

### **Special Revenue Fund**

Revenues are classified according to their source or point of origin.

### **Tax Collection Rate**

The percentage of the tax levy that is expected to be collected in a fiscal year. The budgeted collection rate cannot exceed the actual collection rate for the previous year.

### **Tax Levy**

The total amount to be raised by general property taxes for operating and debt service purposes specified in the annual budget ordinance.

### **Tax Rate**

The amount of tax levied for each \$100 of assessed valuation.

## Principal Taxpayers - Forsyth County, North Carolina

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Fiscal Year Ended  
June 30, 2007

<u>Taxpayer</u>	<u>Type of Business</u>	<u>2007 Assessed Valuation</u>	<u>% of Total Assessed Valuation</u>
R. J. Reynolds Industries, Inc.	Tobacco, Foods, Petroleum and Transportation	\$994,617,187	3.36%
Duke Energy Corporation	Electric Utility	262,879,331	0.89%
Wachovia Bank & Trust	Banking	245,880,891	0.83%
Sara Lee Corporation	Food & Textiles	180,267,060	0.61%
JG Winston-Salem	Real Estate Management	173,667,199	0.59%
Lowes Home Center	Retail	170,022,469	0.57%
Highwoods/Forsyth Partners	Real Estate Management	155,586,587	0.53%
BellSouth Corporation	Communications, Utility	128,266,346	0.43%
First State Investors	Real Estate Management	102,428,400	0.35%
Dell	Computer Manufacturer	101,003,630	0.34%
		<b><u>2,514,619,100</u></b>	<b><u>8.50%</u></b>

## Principal Employers - Forsyth County, North Carolina

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Current Year - 2007

<u>Employer</u>	<u>Number of Employees</u>	<u>% of Total County Employment</u>
Novant Health and Affiliates	8,145	4.7%
Wake Forest University Baptist Medical Center <sup>a</sup>	7,170	4.1%
Winston-Salem/Forsyth County School System	6,692	3.9%
Wake Forest University	5,929	3.4%
Sara Lee Personal Products	5,200	3.0%
National Textiles	4,325	2.5%
Wachovia Corporation	3,970	2.3%
Reynolds American <sup>b</sup>	3,800	2.2%
City of Winston-Salem	2,336	1.3%
BB&T Corporation	2,259	1.3%
US Airways	-	-
<b>Total</b>	<b><u>49,826</u></b>	<b><u>28.7%</u></b>

<sup>a</sup> formerly North Carolina Baptist Hospitals, Inc.

<sup>b</sup> formerly RJR Nabisco, Inc.

Sources: # of employees provided the Greater Winston-Salem Chamber of Commerce, as reported by individual companies and institutions. County civilian labor force information used to calculate % of total employment provided by the North Carolina Employment Security Commission.

## Direct & Overlapping Governmental Activities Debt-Forsyth County, N.C.

June 30, 2007

	<u>% Applicable to Forsyth County<sup>a</sup></u>	<u>Debt Outstanding</u>		<u>Estimated Share Of Direct and Overlapping Debt</u>
Debt repaid with property taxes				
City of Winston-Salem	100.00%	243,790,331		243,790,331
Town of Kernersville	100.00%	11,816,524		11,816,524
Other Debt				
City of Winston-Salem	100.00%	294,365,000		294,365,000
Subtotal-Overlapping Debt				549,971,855
County Direct Debt				414,845,393
<b>Total Direct &amp; Overlapping Debt</b>				<b><u>\$964,817,248</u></b>

Sources: Assessed value data used to estimate applicable percentages provided by the Forsyth County Tax Office. Debt outstanding data provided by each governmental unit.

Notes: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the County. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of Forsyth County. This process recognizes that, when considering the County's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident - and therefore responsible for repaying the debt - of each overlapping government.

<sup>a</sup> For debt repaid with property taxes, the percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of another governmental unit's taxable assessed value which is within the County's boundaries and dividing it by each unit's total taxable assessed value. This approach was also used for the City of Winston-Salem's Other Debt.

## Privilege Licenses - Forsyth County, North Carolina

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### BEER & WINE

LICENSE YEAR MAY 1 - APRIL 30

NON TRANSFERABLE

#### BEER

OFF PREMISE	\$5.00
ON PREMISE	\$25.00

#### WINE

ON & OFF	\$25.00
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### SCHEDULE B

LICENSE YEAR JULY 1 - JUNE 30

1/2 YEAR BEGINS FEBRUARY 2ND

TRANSFERABLE WHEN LOCATION IS CHANGING

TRANSFER OF BUSINESS NAME IF OWNERSHIP DOES NOT CHANGE

<b>Automobile Equipment Wholesale Dealer</b>	G.S.105.89 & 160A-211 & 153A-152	\$37.50
<b>Motor Vehicle Dealer</b> (Buying/selling motor vehicles, trailers, batteries, etc.)	G.S.105.89 & 160A-211 & 153A-152	\$25.00
<b>Auto Service/Accessories</b> (Service stations, garages, etc.)	G.S.105.89 & 160A-211 & 153A-152	\$12.50
<b>Motorcycle Dealers</b>	G.S.108.89 & 1690A-211 & 153A-152	\$12.50
<b>Circuses and Animal Shows (Per Day)</b>	G.S.105-37.1	\$25.00
<b>Elevators, Sprinkler Systems (Installation)</b> (Every firm or corporation with offices in county or city)	G.S.105.89 & 160A-211 & 153A-152	\$100.00
<b>Employment and Emigrant Agents</b>	G.S.105-89.1 & 160A-211 & 153A-152	\$100.00
<b>Fortune Tellers</b> (Practicing palmistry, clairvoyance, telling fortunes, or other similar crafts)	G.S. 105-58 & G.S. 153A-152	\$1,000.00
<b>Loan Agencies (Annual license tax)</b>	G.S. 105-88	\$100.00
<b>Check Cashing</b>	G.S.105.88	\$100.00
<b>Music Machines (Per machine)</b>	G.S.105.65 & 160A-211 & 153A-152	\$5.00
<b>Pawnbrokers</b>	G.S.105.88	\$100.00
<b>Itinerant Merchants</b>	G.S.105.33 & 160A-211 & 153A-152	\$100.00
<b>Peddlers</b>	G.S.105.33 & 160A-211 & 153A-152	
Peddlers on foot (per year)		\$10.00
Peddler with motor vehicle (per year)		\$25.00
Peddler of fruit, vegetables & farm products grown on own farm		Exempt

## **Privilege Licenses - Forsyth County, North Carolina (Contd.)**

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<b>Specialty Market Operators</b> (Applies to operator of property)	G.S.105-53 & 160A-211 & 153A-152	\$200.00
<b>Dealer of Fire Arms &amp; Other Weapons</b> Dealer of fire arms	G.S.105-80 & 160A-211 & 153A-152	\$50.00
Dealer in bowie knives, dirks, daggers, leaded canes, iron or metallic knuckler or articles of like kind		\$200.00
<b>Electronic Video Games (per machine)</b>	G.S.105-66.1 & 160A-211 & 153A-152	\$5.00

### **GENERAL BUSINESS LICENSES**

<b>Pool Tables (per business)</b> (Outside corporate limits)	G.S.105.102.5 & 160A-211 & 153A-152	\$25.00
<b>Bowling Alleys (per lane)</b> (Outside corporate limits)	G.S.105.102.5 & 160A-211 & 153A-152	\$10.00
<b>Pinball Machines &amp; Similar Amusements</b>	G.S.105-102.5 & 160A-211 & 153A-152	\$5.00

## Property Value, Construction, & Deposits - Forsyth County, North Carolina

<u>Year Ended June 30,</u>	<u>Property Value (Thousands)</u>	<u>(1) Construction</u>	<u>(2) Deposits (Thousands)</u>
1991	13,685,436	223,153,866	6,665,349
1992	13,776,662	262,995,971	6,419,204
1993	13,812,861	319,334,983	6,510,193
1994	15,338,384 (3)	392,261,283	6,363,675
1995	15,633,232	358,541,431	7,424,100
1996	16,123,341	330,718,654	8,420,709
1997	16,575,577	393,073,703	10,295,445
1998	19,286,028	442,173,408	10,261,301
1999	19,921,764	437,332,936	9,776,896
2000	20,444,937	489,691,438	10,563,849
2001	21,090,612	582,701,545	11,594,593
2002	24,094,598 (3)	517,671,936	10,901,654
2003	24,501,806	513,760,534	11,679,523
2004	24,882,977	371,205,751	10,987,142
2005	25,416,155	667,884,818	N/A
2006	28,462,073	N/A	N/A
2007			

Notes:

- (1) Source - City of Winston-Salem, Inspections Division.
- (2) Deposits are time and demand per Commissioner of Banks for the State of N.C. and the N.C. Credit Union League. Data for 2005 not available.
- (3) Revaluation of taxable property, required by North Carolina State statutes at least every eight years, occurred at January 1, 1993, January 1, 1997, January 1, 2001, & January 1, 2005 & is reflected in the property values for the years ended June 30, 1994, June 30, 1998, June 30, 2002, and June 30, 2006, respectively.