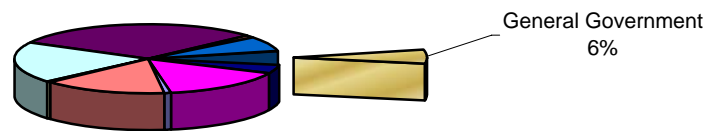


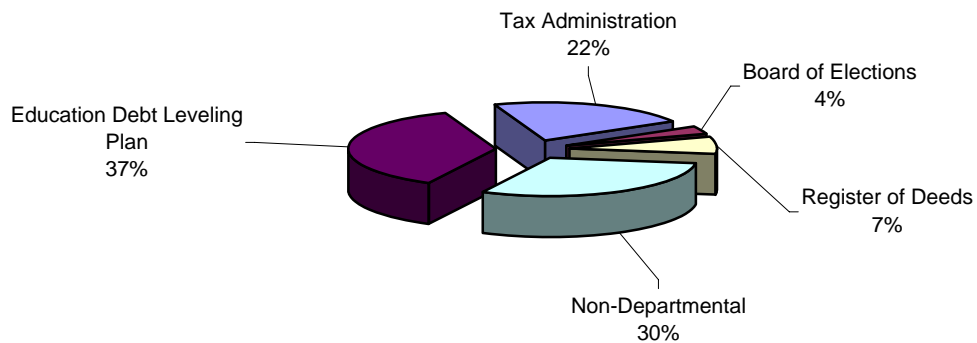
## General Government Service Area

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FY 2009 Total County



FY 2009 General Government County Dollars - \$24,750,998

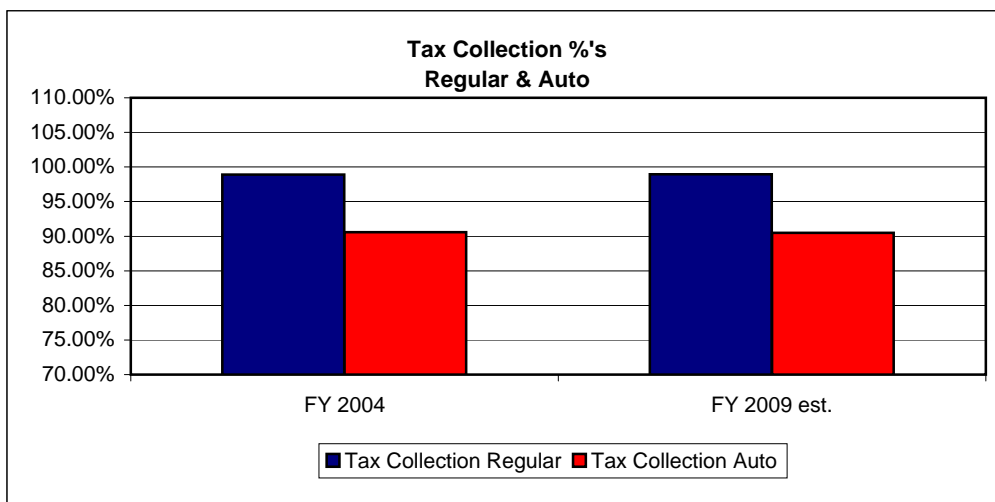
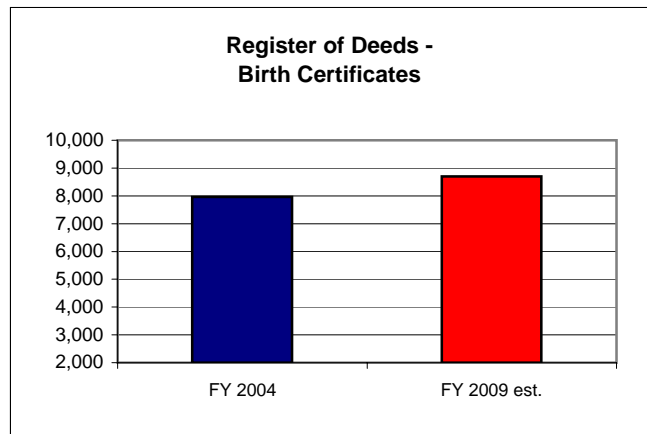
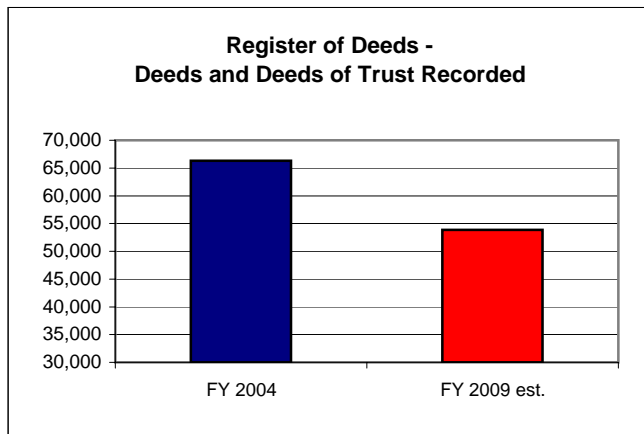
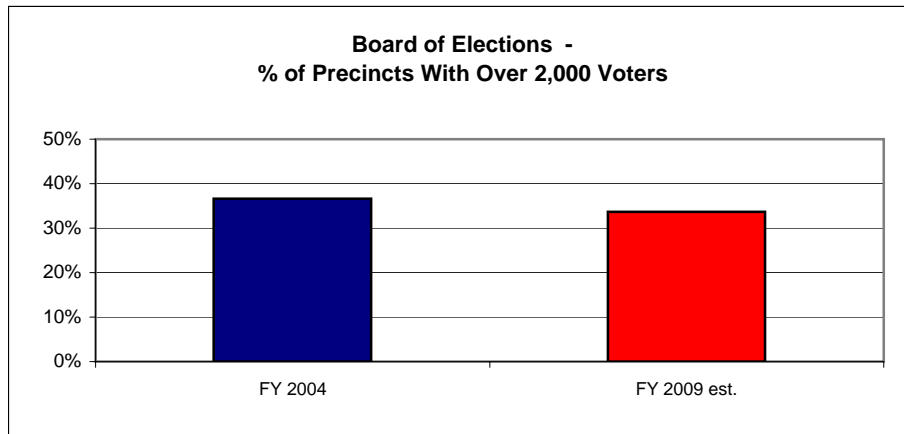


### OPERATING POLICIES AND GOALS:

To provide certain services and functions which are the responsibilities of all county governments, and other services, which the Board of Commissioners has determined to be necessary and appropriate. This will be accomplished by:

- a. Administering fair and impartial elections, and maintaining accurate voting records.
- b. Setting and executing County policies.
- c. Maintaining public records in accordance with regulations and statutes, and making these records readily available to the public.
- d. Appraising property, processing property tax billings, and collecting taxes and fees.

# General Government Service Area



## Forsyth County Personnel By General Government Service Area

	<u>FY 06-07</u>	<u>FY 07-08</u>		<u>FY 08-09</u>		
	<u>Prior Year</u>	<u>Current Year</u>	<u>Estimate</u>	<u>Request</u>	<u>Continuation</u>	<u>Adopted</u>
<u>Department</u>	<u>Actual</u>	<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	<u>Adopted</u>
<b>Board of Elections</b>						
Full	8	8	8	8	8	8
Part	3	3	3	3	3	3
<b>Register of Deeds</b>						
Full	26	26	26	26	26	25
Part	1	1	1	1	1	0
<b>Tax Assessing</b>						
Full	81	81	81	81	81	79
Part	10	10	10	10	10	10
<b>TOTAL SERVICE AREA - FT</b>	<b>115</b>	<b>115</b>	<b>115</b>	<b>115</b>	<b>115</b>	<b>112</b>
<b>TOTAL SERVICE AREA - PT</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>13</b>

### Changes In Staffing Levels for General Government Service Area

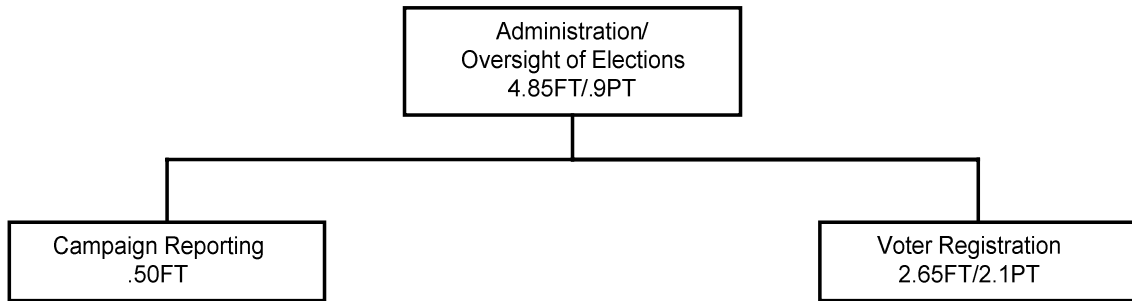
#### Register of Deeds

Delete 1FT Real Estate position and 1PT Data Entry position.

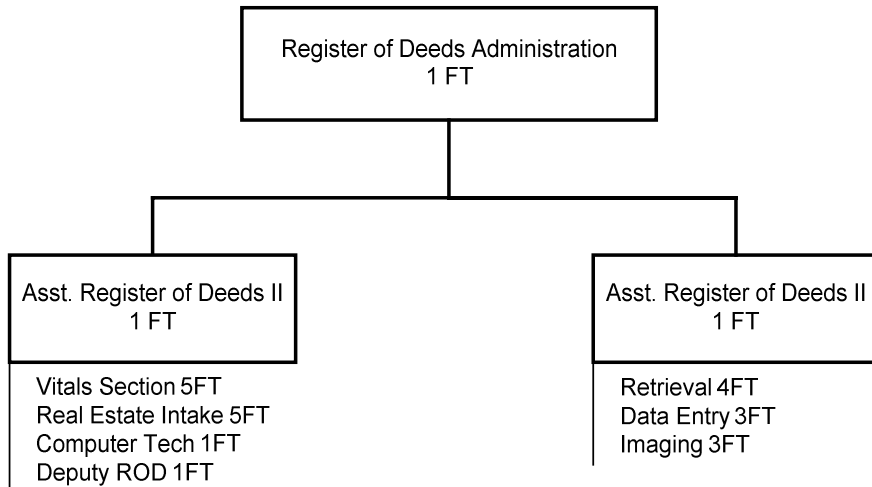
#### Tax Administration

Delete 1FT Appraiser and 1FT Tax Assistant.

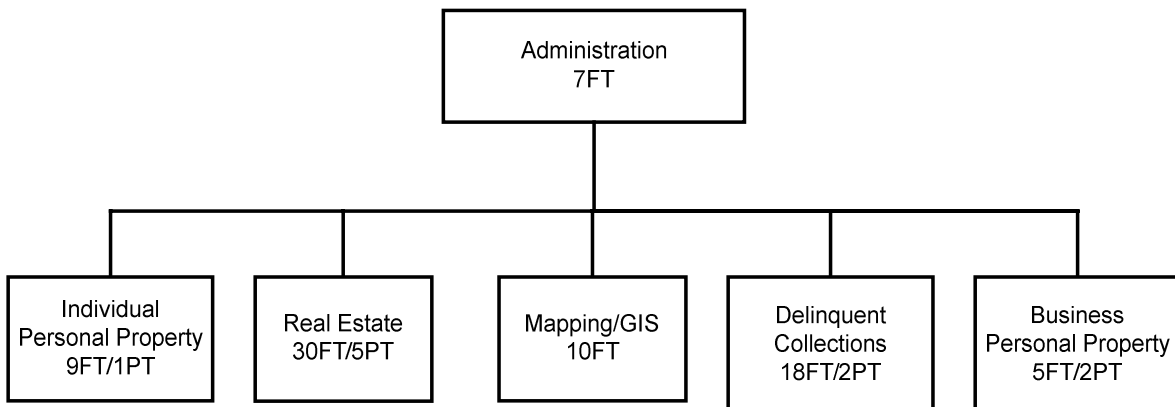
## Board of Elections



## Register of Deeds



## Tax Administration



# Board of Elections

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## MISSION STATEMENT

To administer fair and impartial elections, register voters and accept campaign reports in accordance with Federal, State, County and Municipal laws and regulations.

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## BUDGET HIGHLIGHTS

Expenditures for this department are down \$4,417, or .5%. Revenues have decreased by \$12,296, or 3.5%.

These changes are a result of having a county-wide general election in FY 09, versus the county-wide primary held in FY 08. The decrease in revenues is due to the fact that there are no municipal elections in FY 09 (which are reimbursed at 100%).

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## PERFORMANCE MEASURES

	<u>FY 2007 ACTUAL</u>	<u>FY 2008 ESTIMATE</u>	<u>FY 2009 ESTIMATE</u>
These measures relate to the County goal: Provide certain services & functions which are the responsibilities of all County governments, and other services, which the Board of Commissioners has determined to be necessary and appropriate.			
# Elections	1	2	1
# Precincts/ # over 2,000 reg.	101/34	101/34	101/34
Have 2,000 or less voters per precinct % of goal accomplished	66.3%	66.3%	66.3%

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## PROGRAM SUMMARY

	<u>FY 06-07 Prior Year Actual</u>	<u>FY 07-08 Current Year</u>		<u>FY 08-09 Continuation</u>		<u>Adopted</u>
		<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	
Registration & Maint.	407,308	616,173	619,261	673,399	673,399	673,399
State, County & Mun. Elect.	160,624	256,246	255,033	213,200	213,200	194,603
<b>Total</b>	<b><u>567,932</u></b>	<b><u>872,419</u></b>	<b><u>874,294</u></b>	<b><u>886,599</u></b>	<b><u>886,599</u></b>	<b><u>868,002</u></b>

**Registration & Maintenance** maintains current records, keeps accurate counts of new & changed registration, assigns voters to correct districts (congress, state, senate, judicial, state house, municipality, ward, commissioner & school). Keep records of voters voting. Continues implementation of National Voter Registration Act, & NC's rewritten voter registration laws; sends verifications and confirmations to voters and keeps track of returns, coordinates registration system to be compatible with new State registration system.

**State, County & Municipal Elections** conducts elections as required or requested by Federal, State and Local Governments.

# Board of Elections

	FY 06-07 Prior Year Actual	FY 07-08 Current Year Original	Estimate	Request	FY 08-09 Continuation Recommend	Adopted
<b>EXPENDITURES</b>						
<b>Personal Services</b>						
Salaries & Wages	356,461	484,382	523,715	467,042	467,042	467,042
Employee Benefits	71,015	95,346	105,807	113,072	113,072	113,072
Board Compensation	8,777	9,040	9,040	9,040	9,040	9,040
<b>Total Personal Services</b>	<b>436,253</b>	<b>588,768</b>	<b>638,562</b>	<b>589,154</b>	<b>589,154</b>	<b>589,154</b>
<b>Operating Expenditures</b>						
Professional Fees	15,310	21,042	15,000	36,000	36,000	36,000
Maintenance Service	12,905	59,095	25,387	61,775	61,775	61,775
Rent	6,452	13,585	9,732	10,000	10,000	10,000
Other Purchased Services	60,427	112,879	110,015	83,985	83,985	65,388
Training & Conference	5,916	10,700	11,449	13,000	13,000	13,000
General Supplies	23,128	32,880	29,320	61,650	61,650	61,650
Operating Supplies	4,420	16,000	17,359	17,500	17,500	17,500
Other Operating Costs	3,121	17,470	17,470	13,535	13,535	13,535
<b>Total Operating Exps.</b>	<b>131,679</b>	<b>283,651</b>	<b>235,732</b>	<b>297,445</b>	<b>297,445</b>	<b>278,848</b>
<b>Total Expenditures</b>	<b>567,932</b>	<b>872,419</b>	<b>874,294</b>	<b>886,599</b>	<b>886,599</b>	<b>868,002</b>
Cost-Sharing Expenses	74,173	96,253	86,242	93,601	93,601	93,601
Contra-Expenses	0	0	0	0	0	0
<b>REVENUES</b>	<b>242,768</b>	<b>352,027</b>	<b>347,622</b>	<b>339,731</b>	<b>339,731</b>	<b>339,731</b>
<b>Positions:FT/PT</b>	<b>8/3</b>	<b>8/3</b>	<b>8/3</b>	<b>8/3</b>	<b>8/3</b>	<b>8/3</b>

## Non-Departmental

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Non-departmental is a group of accounts that are general in nature and apply to more than one department. These accounts are more centrally controlled by locating them in Non-Departmental. Every effort is made to include all feasible expenditures and revenues in the operating budgets so that the accounts included in Non-Departmental are kept to a minimum.

Personal Services includes a negative \$1,900,000 for estimated salary savings in all departments, (salary slippage is included here since it is not possible to predict the departments in which vacancies will occur). Also included in Personal Services is \$2,474,455 for retiree hospitalization which was formerly budgeted in Human Resources. The expense is offset by \$390,263 in revenue from retirees. Personal Services also includes \$1,805,709 for a 3.6% merit increase for employees.

Also included for FY 09 is \$1,600,000 for Post Employment Benefits Contribution.

Operating Expenses includes \$90,000 for audit fees and \$18,000 for survivor benefits; memberships with NW Piedmont Council of Government, NCACC, Institute of Government, and NACO.

Contingency includes \$606,566 for General Contingency and \$300,000 for Special Gifts. Special Gifts provide a mechanism to distribute unanticipated small donations/gifts to departments as they are received during the year. Substantial donations (typically \$7,500 or greater) are forwarded to the County Commissioners for their approval.

Prior year encumbrances of \$1,800,000 are included in FY 09 for items/services that were budgeted for & encumbered, but not completely processed in FY 08.

Payments To Other Agencies provides \$490,000 for distribution of State funds to the Utilities Commission for disposal of tires (offset by revenues).

Revenues include funds to offset expenditures such as special gifts, tire disposal, and retirees hospitalization. Other general revenues such as property tax & sales taxes are budgeted in Non-Departmental, but are discussed elsewhere and are not shown here.

Also included in the Requested budget is \$9,172,344 for the Education Debt Leveling Plan. This represents 3 cents on the tax rate, to be used for future school debt repayment. This was approved in FY 08.

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### PROGRAM SUMMARY

County goal: Provide certain services and functions which are the responsibilities of all county governments, and other services, which the Board of Commissioners has determined to be necessary and appropriate.

	<b>FY 06-07</b>	<b>FY 07-08</b>			<b>FY 08-09</b>	
	<b>Prior Year</b>	<b>Current Year</b>			<b>Continuation</b>	
	<b>Actual</b>	<b>Original</b>	<b>Estimate</b>	<b>Request</b>	<b>Recommend</b>	<b>Adopted</b>
Non-Departmental	2,607,444	16,258,056	21,407,271	16,862,985	16,857,884	16,634,325

## Non-Departmental

	<u>FY 06-07</u> <u>Prior Year</u> <u>Actual</u>	<u>FY 07-08</u> <u>Current Year</u> <u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>FY 08-09</u> <u>Continuation</u> <u>Recommend</u>	<u>Adopted</u>
<b>EXPENDITURES</b>						
<b>Personal Services</b>						
Salary Savings	0	(1,900,000)	0	(1,900,000)	(1,900,000)	(1,900,000)
Retiree Hospitalization	1,780,630	2,258,808	2,211,957	2,474,455	2,474,455	2,474,455
Market Based Adjustment	0	2,024,100	0	0	0	0
Post Employment Benefits	0	0	0	1,600,000	1,600,000	1,600,000
4% Merit For Employees	0	1,282,140	0	1,805,709	1,805,709	1,805,709
<b>Total Personal Services</b>	<b>1,780,630</b>	<b>3,665,048</b>	<b>2,211,957</b>	<b>3,980,164</b>	<b>3,980,164</b>	<b>3,980,164</b>
<b>Operating Expenditures</b>						
Professional Fees	81,450	70,000	70,000	90,000	90,000	90,000
Other Purchased Services	0	50,000	50,000	0	0	0
Other Operating Costs	191,115	190,712	184,928	200,352	195,251	195,251
Prior Year Encumbrances	0	1,800,000	0	1,800,000	1,800,000	1,800,000
Contingency	0	838,701	0	1,130,125	1,130,125	906,566
Budget Reserve	0	176,070	0	0	0	0
<b>Total Operating Exps.</b>	<b>272,565</b>	<b>3,125,483</b>	<b>304,928</b>	<b>3,220,477</b>	<b>3,215,376</b>	<b>2,991,817</b>
<b>Payments T/O Agencies</b>	<b>487,667</b>	<b>490,000</b>	<b>490,000</b>	<b>490,000</b>	<b>490,000</b>	<b>490,000</b>
<b>Operating Transfers Out</b>	<b>66,582</b>	<b>0</b>	<b>9,422,861</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Capital Outlay - B/O</b>	<b>0</b>	<b>8,977,525</b>	<b>8,977,525</b>	<b>9,172,344</b>	<b>9,172,344</b>	<b>9,172,344</b>
<b>Total Expenditures</b>	<b><u>2,607,444</u></b>	<b><u>16,258,056</u></b>	<b><u>21,407,271</u></b>	<b><u>16,862,985</u></b>	<b><u>16,857,884</u></b>	<b><u>16,634,325</u></b>
<b>REVENUES</b>						
	<b><u>725,434</u></b>	<b><u>1,120,570</u></b>	<b><u>820,570</u></b>	<b><u>1,184,378</u></b>	<b><u>1,184,378</u></b>	<b><u>1,184,378</u></b>
				<i>Tire disposal fees (\$490,000), special gifts (\$300,000) &amp; retirees hospitalization (\$394,378).</i>		



# Register of Deeds

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## MISSION STATEMENT

To record and maintain public records in accordance with regulations and statutes. To make records readily available to the public.

## BUDGET HIGHLIGHTS

The Register of Deeds budget reflects an expenditure decrease of \$200,145 due primarily to the department moving from leased space to the Government Center. The Adopted budget also reflects the deletion of 1FT and 1PT position as part of an overall County expenditure reduction.

The Register of Deeds plans to use funds from the Automation and Preservation Enhancement Funds to begin a lengthy preservation project. This project will restore all of the old deed books and plats which are reflecting their age. The Register of Deeds is budgeting \$200,000 in Enhancement Funds for this project.

## PERFORMANCE MEASURES

	<u>FY 2007 ACTUAL</u>	<u>FY 2008 ESTIMATE</u>	<u>FY 2009 ESTIMATE</u>
These measures relate to the County goal: Provide certain services & functions which are the responsibilities of all governments, and other services, which the Board of Commissioners has determined to be necessary and appropriate.			
Deeds Recorded	16,572	17,421	17,269
Deeds of Trust	39,662	40,990	36,616
Real Estate Copies	30,056	32,783	31,223
Birth Certificates	8,216	8,122	8,694
Marriage Certificates	2,113	2,162	2,121
Vital Records Copies	60,673	59,314	60,642

## PROGRAM SUMMARY

	<u>FY 06-07 Prior Year Actual</u>	<u>FY 07-08 Current Year</u>		<u>FY 08-09 Continuation</u>		
		<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	<u>Adopted</u>
Register of Deeds	1,482,261	1,482,831	1,344,947	1,348,036	1,348,036	1,282,686
Automation Enhancement	241,214	500,000	438,959	500,000	500,000	500,000
	<u>1,723,475</u>	<u>1,982,831</u>	<u>1,783,906</u>	<u>1,848,036</u>	<u>1,848,036</u>	<u>1,782,686</u>

**Register of Deeds** provides the following services: Vital Records files birth, death and marriage licenses; Real Estate Intake receives & records real property deeds, deeds of trust, business incorporations and other legal documents; Scanning department creates images for all real estate & vital records documents; & Record/Storage & Retrieval is the area where real estate records are stored and retrieved; U.C.C. files and maintains Uniform Commercial Code Financing Statements for storage and retrieval.

**Automation Enhancement** provides funds to increase technology within the Register of Deeds Office. Funds generated are set by North Carolina General Statute and may be used only to enhance the department's technology and not supplant County funding for the Register of Deeds Office.

# Register of Deeds

	FY 06-07 Prior Year <u>Actual</u>	FY 07-08 Current Year <u>Original</u> <u>Estimate</u>	FY 08-09 Continuation <u>Request</u> <u>Recommend</u> <u>Adopted</u>
<b>EXPENDITURES</b>			
<b>Personal Services</b>			
Salaries & Wages	869,042	935,164	888,671   931,250   931,250   878,917
Employee Benefits	345,748	294,598	238,246   316,116   316,116   303,099
			<i>Includes Register of Deeds supplemental retirement.</i>
<b>Total Personal Services</b>	<b>1,214,790</b>	<b>1,229,762</b>	<b>1,126,917   1,247,366   1,247,366   1,182,016</b>
<b>Operating Expenditures</b>			
Maintenance Service	22,781	25,080	24,000   29,590   29,590   29,590
			<i>Maintenance on imaging equipment, scanners, &amp; other office equipment.</i>
Rent	211,439	126,490	124,847   0   0   0
			<i>Rental of offsite storage for microfilm &amp; CD's.</i>
Other Purchased Services	88,604	138,469	128,802   333,180   333,180   333,180
			<i>Automation funds to preserve old plats/deed books. Creation of microfilm &amp; digital imaging of old microfilm.</i>
Training & Conference	2,752	3,170	2,800   3,580   3,580   3,580
General Supplies	107,032	201,870	197,461   203,070   203,070   203,070
			<i>Statute updates, office supplies; \$185K automation enhancement funds to replace printers, etc.</i>
Operating Supplies	3,260	26,270	27,879   27,200   27,200   27,200
			<i>Copier &amp; imaging supplies; CDs; microfilm supplies; toner.</i>
Other Operating Costs	1,030	6,033	1,200   4,050   4,050   4,050
			<i>Insurance claims; memberships &amp; dues.</i>
<b>Total Operating Exps.</b>	<b>436,898</b>	<b>527,382</b>	<b>506,989   600,670   600,670   600,670</b>
<b>Capital Outlay</b>	<b>71,787</b>	<b>225,687</b>	<b>150,000   0   0   0</b>
<b>Total Expenditures</b>	<b><u>1,723,475</u></b>	<b><u>1,982,831</u></b>	<b><u>1,783,906</u>   <u>1,848,036</u>   <u>1,848,036</u>   <u>1,782,686</u></b>
Cost-Sharing Expenses	38,160	45,393	40,590   155,063   155,063   155,063
Contra-Expenses	0	0	0   0   0   0
<b>REVENUES</b>	<b><u>4,619,330</u></b>	<b><u>4,688,140</u></b>	<b><u>4,311,843</u>   <u>4,436,499</u>   <u>4,436,499</u>   <u>4,436,499</u></b>
<b>Positions:FT/PT</b>	<b>26/1</b>	<b>26/1</b>	<b>26/1   26/1   26/1   25/0</b>

# Tax Administration

## MISSION STATEMENT

To list, discover, appraise and maintain the ownership of all taxable and non-taxable property located in Forsyth County for ad valorem tax purposes as set forth in the Machinery Act of North Carolina. To process payments and enforce collection of ad valorem taxes and non-tax revenue within the limits of the General Statutes and applicable ordinances.

## BUDGET HIGHLIGHTS

This budget reflects a decrease of \$112,778. This decrease is due to the deletion of 2FT positions and 1FT position for eleven months and a reduction in operating expenditures. The total expenditure reduction totals \$173,354.

Revenues are up by \$96,237 due to reimbursements from municipalities for tax collections.

## PERFORMANCE MEASURES

	<u>FY 2007 ACTUAL</u>	<u>FY 2008 ESTIMATE</u>	<u>FY 2009 ESTIMATE</u>
These measures relate to the County goal: Provide certain services & functions which are the responsibilities of all governments, and other services, which the Board of Commissioners has determined to be necessary and appropriate.			
Audits (accounts)	351	355	360
Building Permits	12,993	12,955	12,500
Property Transfers	15,821	15,800	16,000
Board of E & R Appeals	305	570	350
PTC Appeals	129	15	10
Tax Collection %-Regular	98.93%	98.95%	98.95%
Tax Collection %-Autos	90.56%	90.50%	90.50%
Process deeds - days past recording	29	36	7
Process deed splits - days past received	54	88	30
Process plats - days past received	61	85	20

## PROGRAM SUMMARY

	<u>FY 06-07 Prior Year Actual</u>	<u>FY 07-08 Current Year</u>		<u>FY 08-09 Continuation</u>		
		<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	<u>Adopted</u>
Tax Assessing	2,611,630	2,678,445	2,467,522	2,663,120	2,644,967	2,534,985
Quadrennial Reappraisal	831,003	991,267	911,367	1,132,740	1,097,057	1,097,057
Tax Collection	2,186,079	1,909,051	1,913,871	1,931,534	1,897,315	1,833,943
<b>Total</b>	<b><u>5,628,712</u></b>	<b><u>5,578,763</u></b>	<b><u>5,292,760</u></b>	<b><u>5,727,394</u></b>	<b><u>5,639,339</u></b>	<b><u>5,465,985</u></b>

**Tax Assessing** carries out services and activities regarding general administration of Ad Valorem taxation.

**Quadrennial Reappraisal** carries out the reappraisal of all real estate on a 4-year cycle in-house.

**Tax Collection** processes payments on all taxes, ambulance, licenses parking tickets, hotel/motel tourism tax. City of Winston-Salem sanitation liens, street assessments and mapping fees.

## Tax Administration

	FY 06-07 Prior Year Actual	FY 07-08 Current Year Original	Estimate	Request	FY 08-09 Continuation Recommend	Adopted
<b>EXPENDITURES</b>						
<b>Personal Services</b>						
Salaries & Wages	3,213,526	3,308,198	3,112,087	3,285,627	3,263,627	3,156,146
Employee Benefits	875,772	969,688	891,462	999,045	997,362	963,989
Board Compensation	2,550	3,000	3,000	4,500	4,500	4,500
<b>Total Personal Services</b>	<b>4,091,848</b>	<b>4,280,886</b>	<b>4,006,549</b>	<b>4,289,172</b>	<b>4,265,489</b>	<b>4,124,635</b>
<b>Operating Expenditures</b>						
Professional Fees	101,475	177,340	162,000	183,750	173,500	163,500
					<i>Audit services, motor vehicle pricing service, legal fees for foreclosures.</i>	
Maintenance Service	4,356	4,540	8,664	7,600	4,540	4,540
					<i>Map reproducer, maintenance.</i>	
Other Purchased Services	1,169,646	696,581	682,758	803,033	784,343	762,843
					<i>Advertising \$54K, tax mail processing \$485K, lockbox \$95K, collection services \$65K, insurance premiums \$11K.</i>	
Training & Conference	37,920	48,855	46,250	68,780	53,750	53,750
					<i>Training for certification, required travel, personal mileage.</i>	
General Supplies	85,792	34,302	46,511	42,649	29,667	28,667
					<i>Small equipment, books &amp; subscriptions, office supplies.</i>	
Operating Supplies	7,589	14,900	11,400	17,700	13,700	13,700
					<i>Mapping paper, plotting paper, tapes, files.</i>	
Other Operating Costs	76,658	146,359	132,919	139,710	139,350	139,350
					<i>Legal and court \$30K, memberships &amp; dues, insurance claims \$100K.</i>	
<b>Total Operating Exps.</b>	<b>1,483,436</b>	<b>1,122,877</b>	<b>1,090,502</b>	<b>1,263,222</b>	<b>1,198,850</b>	<b>1,166,350</b>
<b>Capital Outlay</b>	<b>53,428</b>	<b>175,000</b>	<b>195,709</b>	<b>175,000</b>	<b>175,000</b>	<b>175,000</b>
					<i>Tax Collection System development.</i>	
<b>Total Expenditures</b>	<b><u>5,628,712</u></b>	<b><u>5,578,763</u></b>	<b><u>5,292,760</u></b>	<b><u>5,727,394</u></b>	<b><u>5,639,339</u></b>	<b><u>5,465,985</u></b>
Cost-Sharing Expenses	1,205,036	1,063,751	806,684	1,016,570	1,016,570	1,016,570
Contra-Expenses	(337)	(2,770)	(200)	(2,770)	(2,770)	(2,770)
<b>REVENUES</b>	<b><u>1,229,278</u></b>	<b><u>1,020,670</u></b>	<b><u>1,016,500</u></b>	<b><u>1,149,295</u></b>	<b><u>1,137,939</u></b>	<b><u>1,116,907</u></b>
<b>Positions:FT/PT</b>	<b>81/10</b>	<b>81/10</b>	<b>81/10</b>	<b>81/10</b>	<b>81/10</b>	<b>79/10</b>