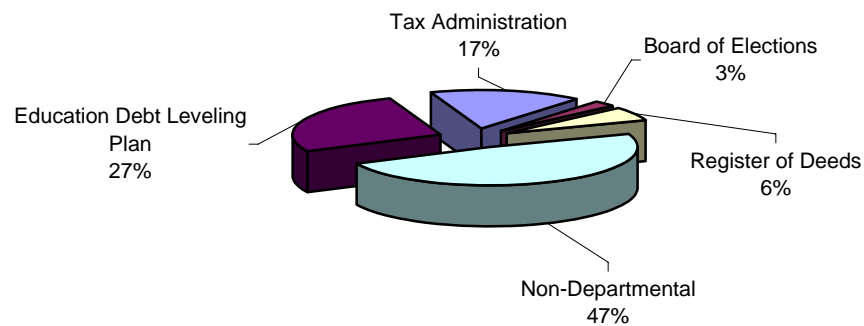


General Government Service Area

FY 2008 Total County



FY 2008 General Government County Dollars

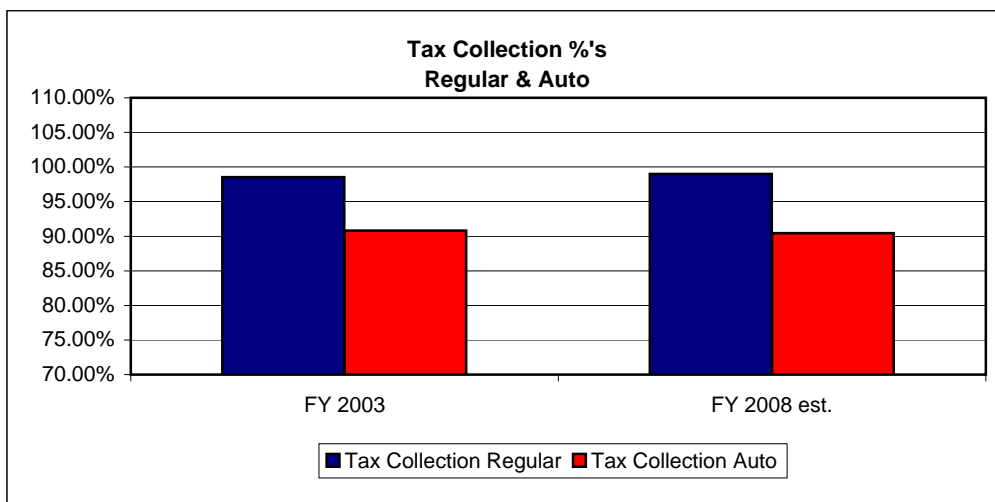
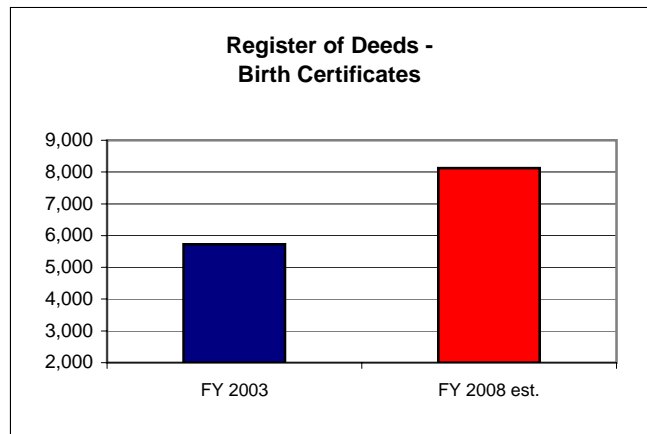
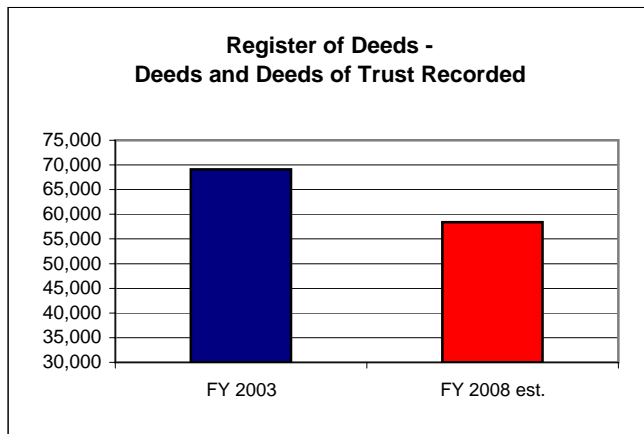
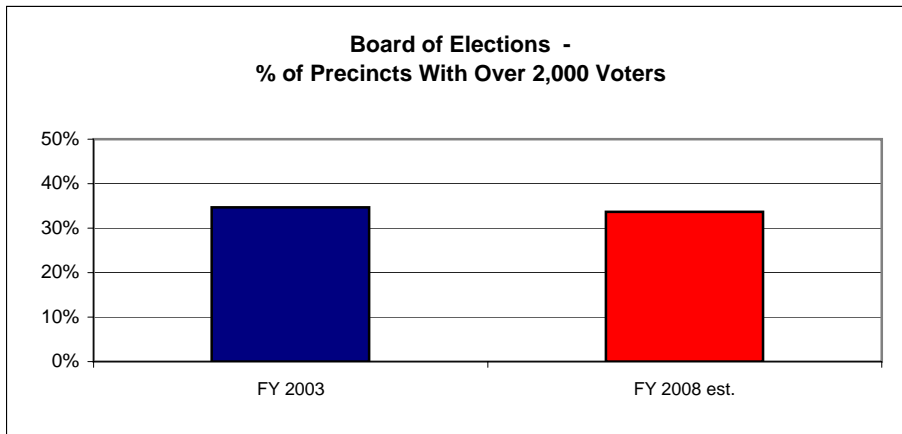


OPERATING POLICIES AND GOALS:

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

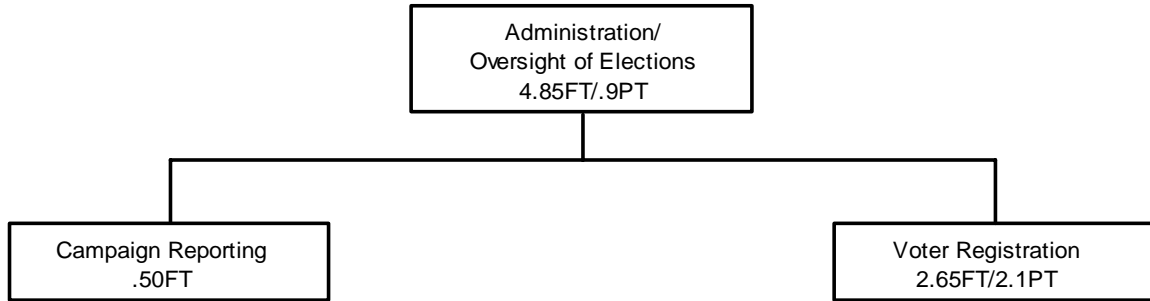
	FY 05-06 Prior Year <u>Actual</u>	FY 06-07 Current Year <u>Original</u> <u>Estimate</u>		<u>Request</u>	FY 07-08 Continuation <u>Recommend</u> <u>Adopted</u>	
<u>Department</u>						
Board of Elections						
Full	7	7	8	8	8	8
Part	5	5	3	3	3	3
Register of Deeds						
Full	26	26	26	26	26	26
Part	1	1	1	1	1	1
Tax Assessing						
Full	78	81	81	81	81	81
Part	10	10	10	10	10	10
TOTAL SERVICE AREA - FT	111	114	115	115	115	115
TOTAL SERVICE AREA - PT	16	16	14	14	14	14

Changes In Staffing Levels for General Government Service Area

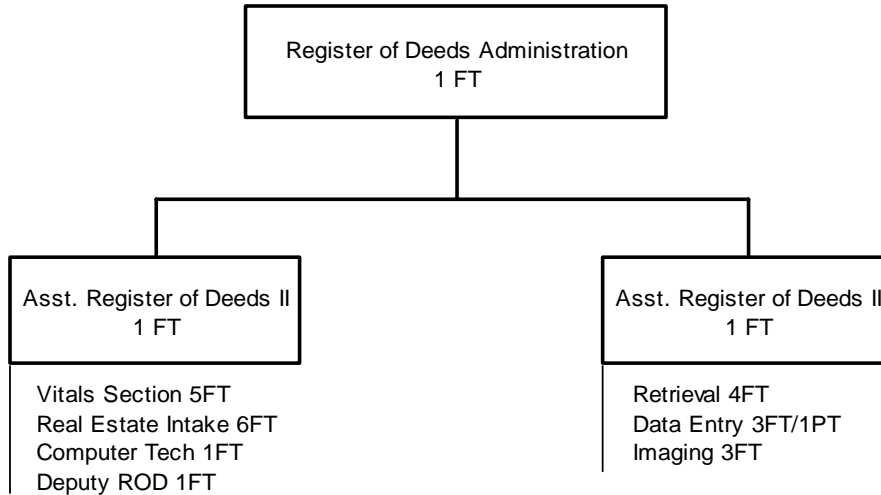
Board of Elections

2PT positions deleted in order to create 1FT Elections Computer Technician.

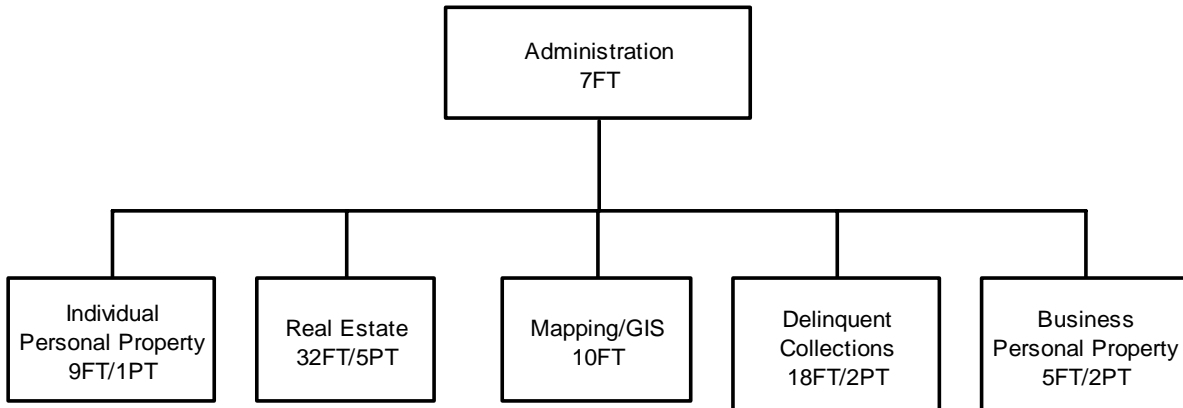
Board of Elections



Register of Deeds



Tax Administration



Board of Elections

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.

BUDGET HIGHLIGHTS

Expenditures for this department have decreased by \$82,122, or 8.5%. Revenues have also decreased by \$71,259, or 16.8%. This decrease is due to the fact that there will be a county-wide primary in FY 08, instead of the County-wide general election that was held in FY 07. In addition, there will be municipal elections held (excluding Winston-Salem) that are reimbursed at 100%. County dollars are down \$10,923, or 2%.

For FY 08, the Board of Elections has traded 2PT positions for 1 new FT elections Computer Technician. This change is reflected in the FY 07 position estimate and in FY 08.

PERFORMANCE MEASURES

	<u>FY 2006 ACTUAL</u>	<u>FY 2007 ESTIMATE</u>	<u>FY 2008 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	2	1	2
# 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%

PROGRAM SUMMARY

	<u>FY 05-06 Prior Year Actual</u>	<u>FY 06-07 Current Year</u>		<u>FY 07-08 Continuation</u>		
		<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	<u>Adopted</u>
Registration & Maint.	491,048	708,292	489,398	616,173	616,173	616,173
State, County & Mun. Elect.	328,633	247,601	142,837	256,246	256,246	256,246
Total	<u>819,681</u>	<u>955,893</u>	<u>632,235</u>	<u>872,419</u>	<u>872,419</u>	<u>872,419</u>

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 05-06 Prior Year Actual	FY 06-07 Current Year Original	Estimate	Request	FY 07-08 Continuation Recommend	Adopted
EXPENDITURES						
Personal Services						
Salaries & Wages	488,835	537,511	347,635	484,382	484,382	484,382
Employee Benefits	81,646	92,696	67,450	95,346	95,346	95,346
Board Compensation	8,208	9,040	8,400	9,040	9,040	9,040
Total Personal Services	578,689	639,247	423,485	588,768	588,768	588,768
Operating Expenditures						
Professional Fees	3,131	21,500	15,310	21,042	21,042	21,042
Maintenance Service	6,065	86,840	59,950	59,095	59,095	59,095
Rent	15,319	8,000	3,272	13,585	13,585	13,585
Other Purchased Services	136,824	136,839	78,421	112,879	112,879	112,879
Training & Conference	12,855	11,200	7,281	10,700	10,700	10,700
General Supplies	49,417	25,150	16,626	32,880	32,880	32,880
Operating Supplies	10,468	12,070	11,123	16,000	16,000	16,000
Other Operating Costs	6,913	15,047	16,767	17,470	17,470	17,470
Total Operating Exps.	240,992	316,646	208,750	283,651	283,651	283,651
Total Expenditures	<u>819,681</u>	<u>955,893</u>	<u>632,235</u>	<u>872,419</u>	<u>872,419</u>	<u>872,419</u>
Cost-Sharing Expenses	124,398	305,931	95,039	96,253	96,253	96,253
Contra-Expenses	0	0	0	0	0	0
REVENUES	<u>468,552</u>	<u>423,286</u>	<u>422,726</u>	<u>352,027</u>	<u>352,027</u>	<u>352,027</u>
Positions:FT/PT	7/5	7/5	8/3	8/3	8/3	8/3

Non-Departmental

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 (up from a negative \$1,500,000 in FY 06-07) 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 \$2,258,808 for retiree hospitalization which was formerly budgeted in Human Resources. The expense is offset by \$33,570 in revenue from retirees. Personal Services also includes \$2,024,100 for market based adjustments to the employee compensation plan, and \$1,282,140 for a 2.5% merit increase for employees.

Operating Expenses includes \$70,000 for audit fees and \$18,000 for survivor benefits; memberships with NW Piedmont Council of Government, NCACC, Institute of Government, and NACO.

Contingency includes \$714,771 for General Contingency and \$300,000 for Special Gifts. The increase in contingency is due to the anticipated increase in gasoline prices over the \$1.88/gallon that was budgeted for FY 08. Special Gifts provides 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 08 for items/services that were budgeted for & encumbered, but not completely processed in FY 07.

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.

Budget reserve included \$1,508,905 to be used by the Board of Commissioners to select Alternate Service Level Projects for FY 08, or to reduce the Recommended tax rate. These funds will be used to cover increased Medicaid costs for FY 08.

The Requested budget includes \$3,462,414 for an Alternate Service Level request to provide a 5% 401(k) contribution for employees.

Also included in the Adopted budget is \$8,977,525 for the Education Debt Leveling Plan. This represents a 3 cents increase on the tax rate, to be used for future school debt repayment.

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.

	FY 05-06 Prior Year <u>Actual</u>	FY 06-07 Current Year <u>Original</u> <u>Estimate</u>		<u>Request</u>	FY 07-08 Continuation <u>Recommend</u>	<u>Adopted</u>
Non-Departmental	933,431	5,213,797	2,567,022	12,565,444	8,800,735	16,258,056

Non-Departmental

	FY 05-06 Prior Year Actual	FY 06-07 Current Year Original	Estimate	Request	FY 07-08 Continuation Recommend	Adopted
EXPENDITURES						
Personal Services						
Salary Savings	0	(1,500,000)	0	(1,900,000)	(1,900,000)	(1,900,000)
Retiree Hospitalization	0	1,710,000	1,758,000	2,258,808	2,258,808	2,258,808
Market Based Adjustment	0	1,403,765	0	2,024,100	2,024,100	2,024,100
Employer Share 401(k)	0	0	0	3,462,414	0	0
2.5% Merit For Employees	0	0	0	1,282,140	1,282,140	1,282,140
Intern Program	0	0	0	22,295	0	0
Innovation Program	0	0	0	10,000	0	0
Total Personal Services	0	1,613,765	1,758,000	7,159,757	3,665,048	3,665,048
Operating Expenditures						
Professional Fees	79,300	70,000	70,000	70,000	70,000	70,000
Other Purchased Services	0	0	0	320,000	50,000	50,000
Other Operating Costs	179,157	186,502	182,440	190,712	190,712	190,712
Prior Year Encumbrances	0	1,800,000	0	1,800,000	1,800,000	1,800,000
Contingency	0	1,185,000	0	1,026,070	1,026,070	1,014,771
Budget Reserve	0	(131,470)	0	1,508,905	1,508,905	0
Total Operating Exps.	258,457	3,110,032	252,440	4,915,687	4,645,687	3,125,483
Payments T/O Agencies	464,974	490,000	490,000	490,000	490,000	490,000
Operating Transfers Out	210,000	0	66,582	0	0	0
Capital Outlay - B/O	0	0	0	0	0	8,977,525
Total Expenditures	933,431	5,213,797	2,567,022	12,565,444	8,800,735	16,258,056
REVENUES						
	472,774	1,039,000	739,000	1,120,570	1,120,570	1,120,570
	<i>Tire disposal fees (\$490,000), special gifts (\$300,000) & retirees hospitalization (\$330,570).</i>					

Register of Deeds

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 budget for the Register of Deeds reflects a budget to budget expenditure decrease of \$138,559 or 6.5%.

Contributing to the decrease is a reduction of \$103,500 in the County's contribution to the State's Supplemental R.O.D. Retirement Fund based on legislation reducing the required contribution from 4.5% to 1% of the fees collected. Also contributing to the decrease is an \$86,320 decrease for space rental. This reflects budgeted funds for only 6 months due to the anticipated move of the Register of Deeds to the Government Center in January 2008.

The Register of Deeds will use its Automation Enhancement Fund to replace all computers, printers, and peripherals at all customer and employee workstations. In addition, the department will replace four (4) flatbed scanners & other equipment as needed using the Automation Enhancement Fund. The Register of Deeds anticipates using \$385,900 of its fund balance for these replacements.

PERFORMANCE MEASURES

	FY 2006 <u>ACTUAL</u>	FY 2007 <u>ESTIMATE</u>	FY 2008 <u>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	17,737	17,421	17,421
Deeds of Trust	43,393	40,990	40,990
Real Estate Copies	39,427	32,783	32,783
Birth Certificates	8,538	8,122	8,122
Marriage Certificates	2,233	2,162	2,162
Vital Records Copies	55,967	59,314	59,314

PROGRAM SUMMARY

	FY 05-06 Prior Year <u>Actual</u>	FY 06-07 Current Year		FY 07-08 Continuation		
		<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	<u>Adopted</u>
Register of Deeds	1,475,539	1,650,862	1,526,359	1,690,601	1,482,831	1,482,831
Automation Enhancement	65,810	470,528	381,793	500,000	500,000	500,000
	<u>1,541,349</u>	<u>2,121,390</u>	<u>1,908,152</u>	<u>2,190,601</u>	<u>1,982,831</u>	<u>1,982,831</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 05-06 Prior Year <u>Actual</u>	FY 06-07 Current Year <u>Original</u> <u>Estimate</u>		FY 07-08 Continuation <u>Request</u> <u>Recommend</u>	<u>Adopted</u>
EXPENDITURES					
Personal Services					
Salaries & Wages	858,618	932,137	875,303	935,164	935,164
Employee Benefits	345,125	380,416	358,936	408,098	294,598
					294,598
					<i>Includes Register of Deeds supplemental retirement. Decrease due to legislation reducing County contribution.</i>
Total Personal Services	1,203,743	1,312,553	1,234,239	1,343,262	1,229,762
Operating Expenditures					
Maintenance Service	40,198	54,390	43,961	25,080	25,080
					25,080
					<i>Maintenance on imaging equipment, scanners, & other office equipment.</i>
Rent	205,292	212,810	212,000	218,310	126,490
					126,490
					<i>Six months of space lease at Liberty Street Plaza Bldg.; rental of offsite storage for microfilm & CD's.</i>
Other Purchased Services	73,679	137,913	128,728	138,639	138,469
					138,469
					<i>Includes insurance premiums; creation of microfilm & digital imaging of old microfilm.</i>
Training & Conference	1,475	2,100	2,902	3,320	3,170
					3,170
General Supplies	14,868	15,900	27,627	204,000	201,870
					201,870
					<i>Statute updates, office supplies; \$185K automation enhancement funds to replace computers, printers, etc.</i>
Operating Supplies	492	29,370	5,045	26,270	26,270
					26,270
					<i>Copier & imaging supplies; CDs; microfilm supplies; toner.</i>
Other Operating Costs	1,602	8,354	3,650	6,033	6,033
					6,033
					<i>Insurance claims; memberships & dues.</i>
Total Operating Exps.	337,606	460,837	423,913	621,652	527,382
					527,382
Capital Outlay	0	348,000	250,000	225,687	225,687
					225,687
					<i>\$200K automation funds to replace scanners & capital equipment; \$25,687-replace worn out office furniture.</i>
Total Expenditures	<u>1,541,349</u>	<u>2,121,390</u>	<u>1,908,152</u>	<u>2,190,601</u>	<u>1,982,831</u>
					<u>1,982,831</u>
Cost-Sharing Expenses	45,181	50,397	47,322	45,393	45,393
Contra-Expenses	0	0	0	0	0
					0
REVENUES					
	<u>4,683,277</u>	<u>4,556,925</u>	<u>4,718,632</u>	<u>4,688,140</u>	<u>4,688,140</u>
					<u>4,688,140</u>
Positions:FT/PT	26/1	26/1	26/1	26/1	26/1

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 \$630,033. This decrease is due primarily to the completion of the mobile video project that was budgeted in FY 07. Included in this budget are continued funding for the development of tax collection software and the addition of the Debit Card Project.

Revenues are down \$200,758 due to the completion of the mobile video project in FY 07 which was partly reimbursed by the municipalities.

PERFORMANCE MEASURES

	<u>FY 2006 ACTUAL</u>	<u>FY 2007 ESTIMATE</u>	<u>FY 2008 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)	343	350	355
Building Permits	5,344	5,500	5,700
Property Transfers	15,585	15,600	15,700
Board of E & R Appeals	1,628	350	350
PTC Appeals	33	150	10
Tax Collection %-Regular	99.01%	99.00%	99.00%
Tax Collection %-Autos	90.43%	90.45%	90.45%
Process deeds - days past recording	12	7	5
Process deed splits - days past received	30	15	10
Process plats - days past received	30	15	10

PROGRAM SUMMARY

	<u>FY 05-06 Prior Year Actual</u>	<u>FY 06-07 Current Year</u>		<u>FY 07-08 Continuation</u>		<u>Adopted</u>
	<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>		
Tax Assessing	2,490,173	2,830,736	2,787,658	2,728,775	2,678,445	2,678,445
Quadrennial Reappraisal	880,941	855,580	826,049	1,011,267	991,267	991,267
Tax Collection	1,605,711	2,522,480	2,341,352	1,938,583	1,898,881	1,909,051
Total	<u>4,976.825</u>	<u>6,208.796</u>	<u>5,955.059</u>	<u>5,678.625</u>	<u>5,568.593</u>	<u>5,578.763</u>

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 05-06 Prior Year Actual	FY 06-07 Current Year Original	Estimate	Request	FY 07-08 Continuation Recommend	Adopted
EXPENDITURES						
Personal Services						
Salaries & Wages	3,138,096	3,348,290	3,208,526	3,319,580	3,308,198	3,308,198
Employee Benefits	855,513	927,236	894,123	970,558	969,688	969,688
Board Compensation	5,775	7,500	8,500	3,000	3,000	3,000
Total Personal Services	3,999,384	4,283,026	4,111,149	4,293,138	4,280,886	4,280,886
Operating Expenditures						
Professional Fees	92,220	192,340	180,500	207,340	177,340	177,340
					<i>Audit services, temporary help, motor vehicle pricing service, legal fees for foreclosures.</i>	
Maintenance Service	2,865	4,540	3,900	8,115	4,540	4,540
					<i>Map reproducer, reader printer maintenance.</i>	
Other Purchased Services	630,799	1,308,161	1,261,761	726,656	689,831	696,581
					<i>Advertising \$51K, tax mail processing \$410K, lockbox \$95K, collection services \$65K, insurance premiums \$16K.</i>	
Training & Conference	30,390	43,600	41,100	57,055	48,855	48,855
					<i>Training for certification, required travel, personal mileage.</i>	
General Supplies	40,755	42,768	42,849	35,552	32,682	34,302
					<i>Small equipment for debit card project, books & subscriptions, office supplies.</i>	
Operating Supplies	8,139	11,900	7,189	17,410	13,100	14,900
					<i>Software for debit card project, mapping paper, plotting paper, tapes, files.</i>	
Other Operating Costs	124,495	122,461	106,611	146,359	146,359	146,359
					<i>Legal and court \$30K, memberships & dues, insurance claims \$107K.</i>	
Total Operating Exps.	929,663	1,725,770	1,643,910	1,198,487	1,112,707	1,122,877
Capital Outlay	47,778	200,000	200,000	187,000	175,000	175,000
					<i>Tax Collection System.</i>	
Total Expenditures	<u>4,976,825</u>	<u>6,208,796</u>	<u>5,955,059</u>	<u>5,678,625</u>	<u>5,568,593</u>	<u>5,578,763</u>
Cost-Sharing Expenses	1,089,357	1,078,407	1,095,013	1,063,751	1,063,751	1,063,751
Contra-Expenses	(465)	(2,770)	(2,770)	(2,770)	(2,770)	(2,770)
REVENUES	<u>922,334</u>	<u>1,221,428</u>	<u>1,176,000</u>	<u>1,029,817</u>	<u>1,010,500</u>	<u>1,020,670</u>
Positions:FT/PT	78/10	81/10	81/10	81/10	81/10	81/10