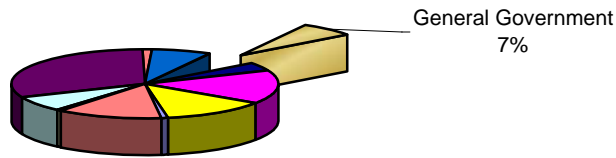


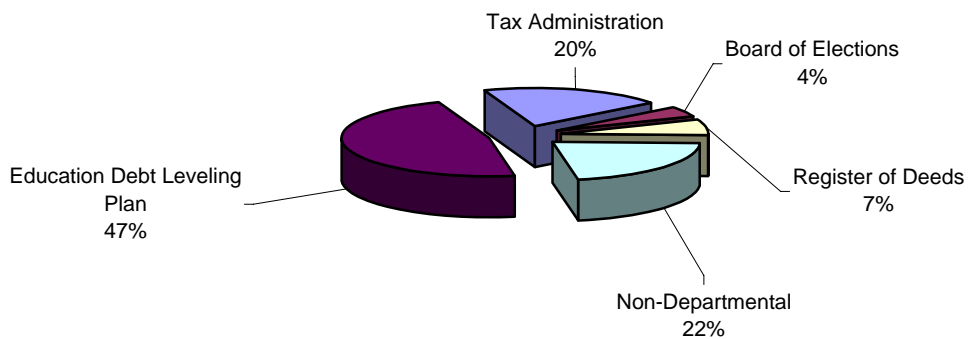
## General Government Service Area

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**FY 2010 Total County**



**FY 2010 General Government County Dollars - \$26,668,054**

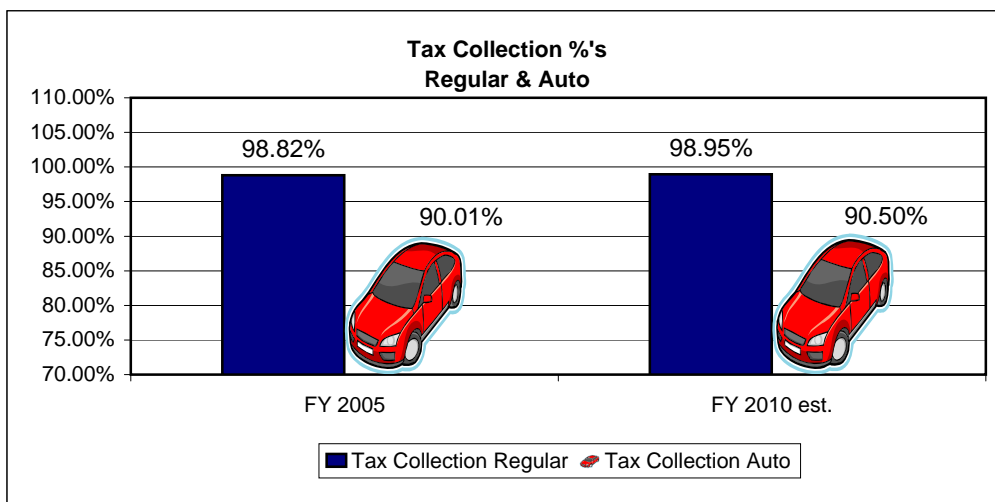
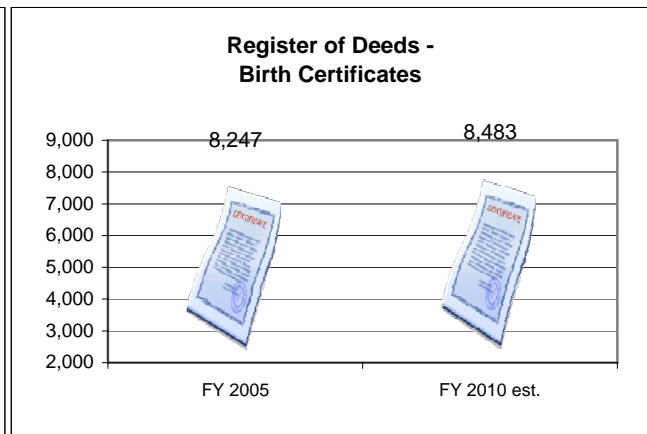
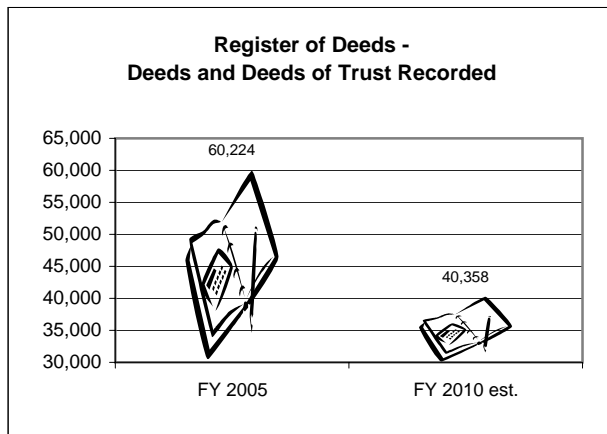
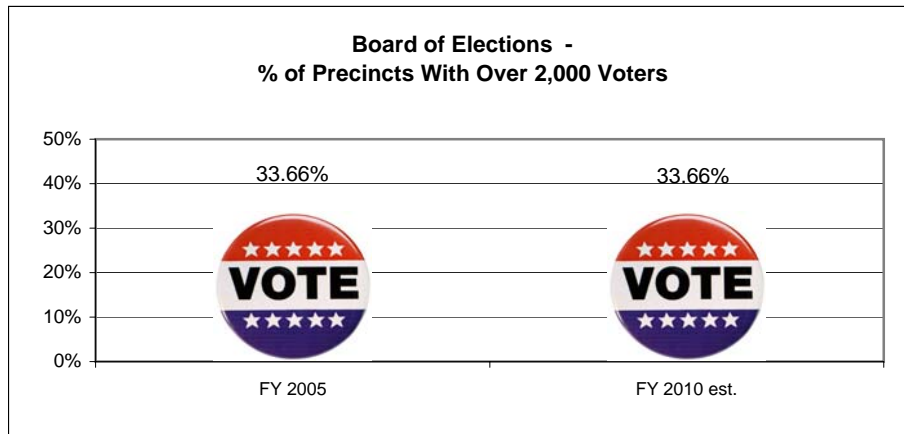


### **OPERATING POLICIES AND GOALS:**

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

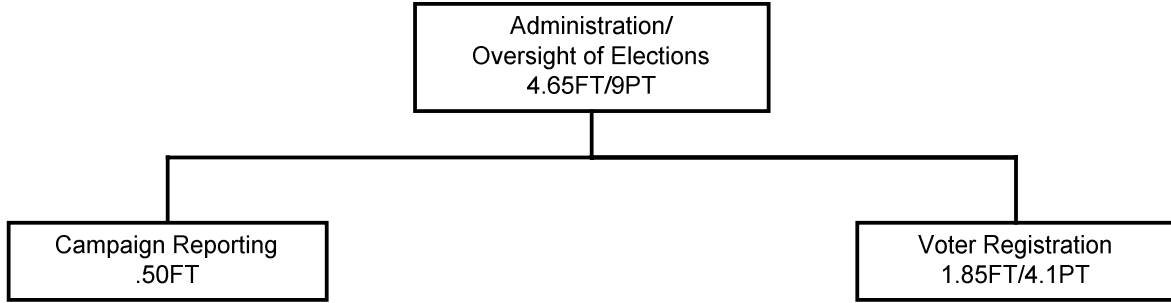


## Forsyth County Personnel By General Government Service Area

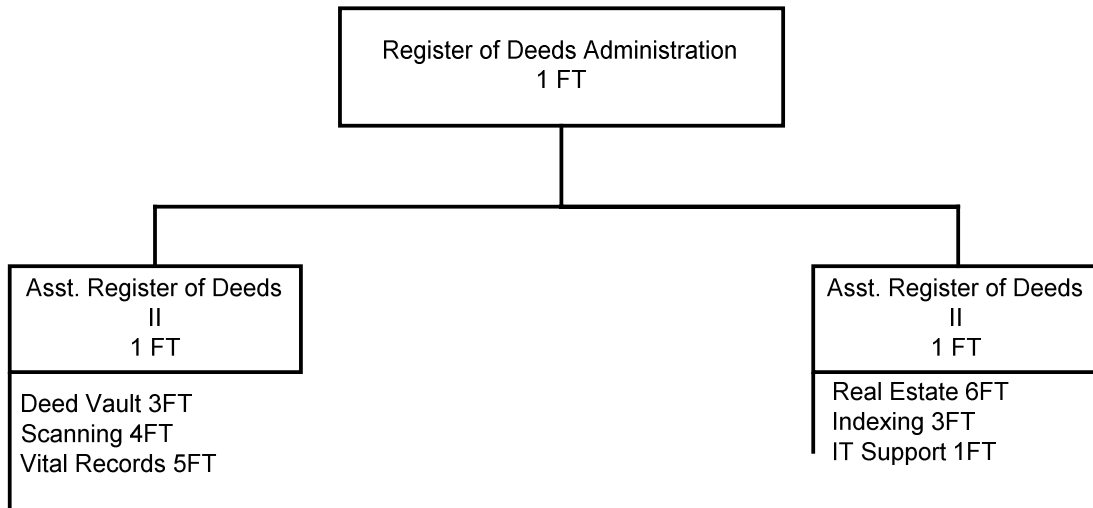
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	FY 07-08 Prior Year <u>Actual</u>	FY 08-09 Current Year <u>Original</u> <u>Estimate</u>	<u>Request</u>	FY 09-10 Continuation <u>Recommend</u>	<u>Adopted</u>
<b><u>Department</u></b>					
<b>Board of Elections</b>					
Full	8	8	7	7	7
Part	3	3	3	3	3
<b>Register of Deeds</b>					
Full	26	25	25	25	25
Part	1	0	0	0	0
<b>Tax Assessing</b>					
Full	81	79	78	78	78
Part	10	10	10	10	10
<b>TOTAL SERVICE AREA - FT</b>	<b>115</b>	<b>112</b>	<b>110</b>	<b>110</b>	<b>110</b>
<b>TOTAL SERVICE AREA - PT</b>	<b>14</b>	<b>13</b>	<b>13</b>	<b>13</b>	<b>13</b>

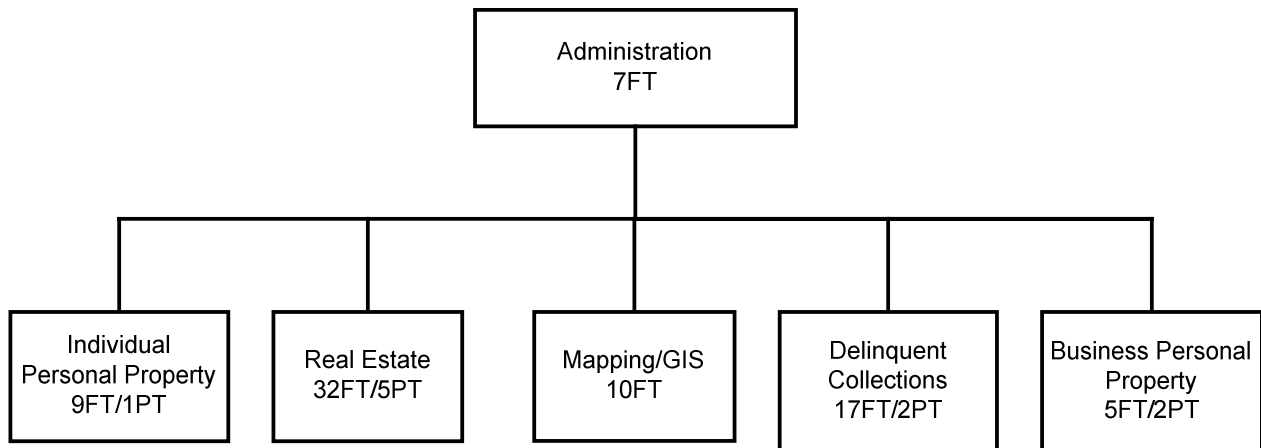
## Board of Elections



## Register of Deeds



## Tax Administration



# Board of Elections

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## MISSION STATEMENT

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

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## BUDGET HIGHLIGHTS

Expenditures for this department increased by \$289,357, or 33.3%. Revenues increased by \$282,629, or 83.2%. Because of the large revenue increase, net County dollars only rose by \$6,728, or 1.3%.

These increases in both expenditures and revenues are a result of having three elections in FY 10 compared to two in FY 09. Of the three, two are municipal elections which are 100% reimbursed.

The Board of Elections also transferred one full-time position to the Department of Social Services to aid their heavily increased workload due to the current economic situation.

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## PERFORMANCE MEASURES

	<b>FY 2008 ACTUAL</b>	<b>FY 2009 ESTIMATE</b>	<b>FY 2010 ESTIMATE</b>
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	2	3
# 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

	<b>FY 07-08 Prior Year Actual</b>	<b>FY 08-09 Current Year</b>		<b>FY 09-10 Continuation</b>		
		<b>Original</b>	<b>Estimate</b>	<b>Request</b>	<b>Recommend</b>	<b>Adopted</b>
Registration & Maint.	663,878	673,399	650,605	629,555	629,555	629,555
State, County & Mun. Elect.	348,260	194,603	531,767	527,804	527,804	527,804
<b>Total</b>	<b><u>1,012,138</u></b>	<b><u>868,002</u></b>	<b><u>1,182,372</u></b>	<b><u>1,157,359</u></b>	<b><u>1,157,359</u></b>	<b><u>1,157,359</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 07-08 Prior Year Actual	FY 08-09 Current Year Original	Estimate	Request	FY 09-10 Continuation Recommend	Adopted
<b>EXPENDITURES</b>						
<b>Personal Services</b>						
Salaries & Wages	538,028	467,042	527,575	567,207	567,207	567,207
Employee Benefits	103,840	113,072	117,071	108,393	108,393	108,393
Board Compensation	9,036	9,040	9,040	9,040	9,040	9,040
<b>Total Personal Services</b>	<b>650,904</b>	<b>589,154</b>	<b>653,686</b>	<b>684,640</b>	<b>684,640</b>	<b>684,640</b>
<b>Operating Expenditures</b>						
Professional Fees	67,230	36,000	217,182	113,175	113,175	113,175
Maintenance Service	2,175	61,775	890	60,250	60,250	60,250
Rent	16,821	10,000	8,464	18,529	18,529	18,529
Other Purchased Services	100,605	65,388	97,418	187,185	187,185	187,185
Training & Conference	11,673	13,000	16,331	15,525	15,525	15,525
General Supplies	124,686	61,650	146,701	45,095	45,095	45,095
Energy	0	0	228	0	0	0
Operating Supplies	10,759	17,500	37,937	21,925	21,925	21,925
Other Operating Costs	1,310	13,535	3,535	11,035	11,035	11,035
<b>Total Operating Exps.</b>	<b>335,259</b>	<b>278,848</b>	<b>528,686</b>	<b>472,719</b>	<b>472,719</b>	<b>472,719</b>
<b>Capital Outlay</b>	<b>25,975</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures</b>	<b><u>1,012,138</u></b>	<b><u>868,002</u></b>	<b><u>1,182,372</u></b>	<b><u>1,157,359</u></b>	<b><u>1,157,359</u></b>	<b><u>1,157,359</u></b>
Cost-Sharing Expenses	86,609	93,601	101,363	134,642	134,642	134,642
Contra-Expenses	0	0	0	0	0	0
<b>REVENUES</b>	<b><u>495,829</u></b>	<b><u>339,731</u></b>	<b><u>604,683</u></b>	<b><u>622,360</u></b>	<b><u>622,360</u></b>	<b><u>622,360</u></b>
<b>Positions:FT/PT</b>	<b>8/3</b>	<b>8/3</b>	<b>7/3</b>	<b>7/3</b>	<b>7/3</b>	<b>7/3</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 \$2,400,000 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). The \$2,400,000 includes \$500,000 anticipated from the vacancy review process. Also included in Personal Services is \$2,490,847 for retiree hospitalization. The expense is offset by \$398,351 in revenue from retirees. Personal Services also contains \$669,002 for an average merit increase for employees of 1.3%.

In FY 10 there is also \$1,600,000 for Post Employment Benefits Contribution.

Operating Expenses include \$71,000 for audit fees, \$18,000 for survivor benefits, and \$177,044 for 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 10 for items/services that were budgeted for and encumbered, but not completely processed in FY 09.

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 and sales taxes are budgeted in Non-Departmental, but are discussed elsewhere and are not shown here.

Also included in the Adopted budget is \$12,580,785 for the two Education Debt Leveling Plans to be used for future education related debt repayment. The first plan, approved in FY 08, represents 3 cents on the tax rate & is connected to the November 2006 Bond Referendum. The second plan, approved for FY 10 represents 1.1 cents on the tax rate and is connected to the November 2008 Bond Referendum.

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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.

	FY 07-08 Prior Year <u>Actual</u>	FY 08-09 Current Year <u>Original</u> <u>Estimate</u>		<u>Request</u>	FY 09-10 Continuation <u>Recommend</u>	<u>Adopted</u>
Non-Departmental	11,992,569	16,634,325	13,910,628	15,867,852	15,867,852	18,403,244

## Non-Departmental

	FY 07-08 Prior Year Actual	FY 08-09 Current Year Original	Estimate	Request	FY 09-10 Continuation Recommend	Adopted
<b>EXPENDITURES</b>						
<b>Personal Services</b>						
Salary Savings	0	(1,900,000)	0	(2,400,000)	(2,400,000)	(2,400,000)
Retiree Hospitalization	2,014,405	2,474,455	2,264,407	2,490,847	2,490,847	2,490,847
Post Employment Benefits	0	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000
1.3% Merit For Employees	0	1,805,709	0	669,002	669,002	669,002
<b>Total Personal Services</b>	<b>2,014,405</b>	<b>3,980,164</b>	<b>3,864,407</b>	<b>2,359,849</b>	<b>2,359,849</b>	<b>2,359,849</b>
<b>Operating Expenditures</b>						
Professional Fees	52,150	90,000	156,400	71,000	71,000	71,000
Other Operating Costs	184,928	195,251	185,516	195,044	195,044	195,044
				<i>Memberships \$177,044, survivor benefits \$18,000.</i>		
Prior Year Encumbrances	0	1,800,000	0	1,800,000	1,800,000	1,800,000
Contingency	0	906,566	0	906,566	906,566	906,566
				<i>\$606,566 general contingency, \$300,000 special gifts.</i>		
<b>Total Operating Exps.</b>	<b>237,078</b>	<b>2,991,817</b>	<b>341,916</b>	<b>2,972,610</b>	<b>2,972,610</b>	<b>2,972,610</b>
<b>Payments T/O Agencies</b>	<b>453,646</b>	<b>490,000</b>	<b>490,000</b>	<b>490,000</b>	<b>490,000</b>	<b>490,000</b>
				<i>Pass-through funds tire disposal fees (\$490,000). 100% revenue offset.</i>		
<b>Operating Transfers Out</b>	<b>9,287,440</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Capital Outlay - B/O</b>						
2006 Ed Debt Level Plan	0	0	0	0	0	2,535,393
2008 Ed Debt Level Plan	0	9,172,344	9,214,305	10,045,393	10,045,393	10,045,392
<b>Total Expenditures</b>	<b><u>11,992,569</u></b>	<b><u>16,634,325</u></b>	<b><u>13,910,628</u></b>	<b><u>15,867,852</u></b>	<b><u>15,867,852</u></b>	<b><u>18,403,244</u></b>
<b>REVENUES</b>						
	<b><u>775,439</u></b>	<b><u>1,180,263</u></b>	<b><u>852,138</u></b>	<b><u>1,188,351</u></b>	<b><u>1,188,351</u></b>	<b><u>1,188,351</u></b>
	<i>Tire disposal fees (\$490,000), special gifts (\$300,000) &amp; retirees hospitalization (\$398,351).</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 expenditure budget reflects a \$3,038 or 0.17% decrease from Current Year Original. Excluding personal services, the expenditure budget reflects a 2.4% reduction in operating expenses.

An economic indicator is revenue generated by the department. For both CYE and FY 10, revenue reflects a sharp decline from prior year actual. Deeds recorded and deeds of trust are estimated to be 22.5% and 40% below prior year actuals. Refinancings help but new home purchases and development are the big revenue generators for the department.

## PERFORMANCE MEASURES

	<u>FY 2008 ACTUAL</u>	<u>FY 2009 ESTIMATE</u>	<u>FY 2010 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	13,932	10,472	10,472
Deeds of Trust	34,000	29,886	29,886
Real Estate Copies	29,105	26,543	26,543
Birth Certificates	9,325	8,483	8,483
Marriage Certificates	2,097	1,832	1,832
Vital Records Copies	59,036	55,872	55,872

## PROGRAM SUMMARY

	<u>FY 07-08 Prior Year Actual</u>	<u>FY 08-09 Current Year Original</u>	<u>Estimate</u>	<u>Request</u>	<u>FY 09-10 Continuation Recommend</u>	<u>Adopted</u>
Register of Deeds	1,369,464	1,282,686	1,241,126	1,302,908	1,279,648	1,279,648
Automation Enhancement	233,056	500,000	152,684	500,000	500,000	500,000
	<u>1,602,520</u>	<u>1,782,686</u>	<u>1,393,810</u>	<u>1,802,908</u>	<u>1,779,648</u>	<u>1,779,648</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 07-08 Prior Year <u>Actual</u>	FY 08-09 Current Year <u>Original</u> <u>Estimate</u>	FY 09-10 Continuation <u>Request</u> <u>Recommend</u> <u>Adopted</u>
<b>EXPENDITURES</b>			
<b>Personal Services</b>			
Salaries & Wages	888,360	878,917   879,116	895,775   895,775   895,775
Employee Benefits	277,117	303,099   285,203	297,573   297,573   297,573
			<i>Includes Register of Deeds supplemental retirement.</i>
<b>Total Personal Services</b>	<b>1,165,477</b>	<b>1,182,016</b> <b>1,164,319</b>	<b>1,193,348</b> <b>1,193,348</b> <b>1,193,348</b>
<b>Operating Expenditures</b>			
Maintenance Service	12,542	29,590   24,845	30,480   29,590   29,590
			<i>Maintenance on imaging equipment, scanners, &amp; other office equipment.</i>
Rent	124,847	0   0	0   0   0
Other Purchased Services	65,434	333,180   124,085	327,280   325,780   325,780
			<i>Automation funds to preserve old plats/deed books. Creation of microfilm &amp; digital imaging of old microfilm.</i>
Training & Conference	2,745	3,580   2,580	3,580   3,580   3,580
General Supplies	166,583	203,070   16,111	205,170   204,300   204,300
			<i>Statute updates, office supplies; \$185K automation enhancement funds to replace printers, etc.</i>
Operating Supplies	27,539	27,200   6,464	40,000   20,000   20,000
			<i>Copier &amp; imaging supplies; CDs; microfilm supplies; toner.</i>
Other Operating Costs	750	4,050   1,148	3,050   3,050   3,050
			<i>Insurance claims; memberships &amp; dues.</i>
<b>Total Operating Exps.</b>	<b>400,440</b>	<b>600,670</b> <b>175,233</b>	<b>609,560</b> <b>586,300</b> <b>586,300</b>
<b>Capital Outlay</b>	<b>36,603</b>	<b>0</b> <b>54,258</b>	<b>0</b> <b>0</b> <b>0</b>
			<i>CYE - Archive writer for microfilm creation.</i>
<b>Total Expenditures</b>	<b><u>1,602,520</u></b>	<b><u>1,782,686</u></b> <b><u>1,393,810</u></b>	<b><u>1,802,908</u></b> <b><u>1,779,648</u></b> <b><u>1,779,648</u></b>
Cost-Sharing Expenses	43,565	155,063   168,721	175,703   175,703   175,703
Contra-Expenses	0	0   0	0   0   0
<b>REVENUES</b>	<b><u>4,057,691</u></b>	<b><u>4,436,499</u></b> <b><u>2,938,921</u></b>	<b><u>2,947,700</u></b> <b><u>2,947,700</u></b> <b><u>2,947,700</u></b>
<b>Positions:FT/PT</b>	<b>26/1</b>	<b>25/0</b> <b>25/0</b>	<b>25/0</b> <b>25/0</b> <b>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 \$138,182. This decrease is due to a reduction in insurance claims and the completion of the Tax Collection System. However, annualization of performance and an increase in health benefits offset some of the budget to budget reduction.

Revenues are down by \$123,637 due to a decrease in the Tax Collector's budgeted expenditures which results in a decrease in reimbursements from municipalities.

## PERFORMANCE MEASURES

	<u>FY 2008 ACTUAL</u>	<u>FY 2009 ESTIMATE</u>	<u>FY 2010 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)	350	355	360
Building Permits	13,317	12,037	12,500
Property Transfers	34,090	36,000	39,000
Board of E & R Appeals	530	300	2,500
PTC Appeals	11	12	15
Tax Collection %-Regular	98.96%	98.85%	98.85%
Tax Collection %-Autos	89.24%	90.50%	90.50%
Process deeds - days past recording	20	7	4
Process deed splits - days past received	56	30	20
Process plats - days past received	36	20	15

## PROGRAM SUMMARY

	<u>FY 07-08 Prior Year Actual</u>	<u>FY 08-09 Current Year</u>		<u>FY 09-10 Continuation</u>		<u>Adopted</u>
		<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	
Tax Assessing	2,413,839	2,534,985	2,590,935	2,820,635	2,698,784	2,698,784
Quadrennial Reappraisal	898,110	1,097,057	1,010,766	1,007,717	992,717	992,717
Tax Collection	1,752,704	1,833,943	2,023,715	1,664,202	1,636,302	1,636,302
<b>Total</b>	<b><u>5,064.653</u></b>	<b><u>5,465.985</u></b>	<b><u>5,625.416</u></b>	<b><u>5,492.554</u></b>	<b><u>5,327.803</u></b>	<b><u>5,327.803</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 07-08 Prior Year Actual	FY 08-09 Current Year Original	Estimate	Request	FY 09-10 Continuation Recommend	Adopted
<b>EXPENDITURES</b>						
<b>Personal Services</b>						
Salaries & Wages	3,098,787	3,156,146	3,112,368	3,230,516	3,230,516	3,230,516
Employee Benefits	889,769	963,989	942,350	997,278	997,278	997,278
Board Compensation	2,625	4,500	3,000	15,000	15,000	15,000
<b>Total Personal Services</b>	<b>3,991,181</b>	<b>4,124,635</b>	<b>4,057,718</b>	<b>4,242,794</b>	<b>4,242,794</b>	<b>4,242,794</b>
<i>Revaluation appeals.</i>						
<b>Operating Expenditures</b>						
Professional Fees	147,455	163,500	148,500	183,750	173,750	173,750
<i>Audit services, motor vehicle pricing service, legal fees for foreclosures.</i>						
Maintenance Service	9,418	4,540	3,400	6,505	6,505	6,505
<i>Map reproducer, maintenance.</i>						
Rent	72	0	0	216	216	216
Other Purchased Services	650,490	762,843	816,690	815,900	730,870	730,870
<i>Advertising \$53K, tax mail processing \$445K, lockbox \$100K, collection services \$65K, insurance premiums \$11K.</i>						
Training & Conference	45,029	53,750	40,750	51,660	51,460	51,460
<i>Training for certification, required travel, personal mileage.</i>						
General Supplies	37,746	28,667	25,340	28,174	27,753	27,753
<i>Small equipment, books &amp; subscriptions, office supplies.</i>						
Operating Supplies	6,324	13,700	12,400	17,800	17,700	17,700
<i>Envelopes, mapping paper, plotting paper, tapes, files.</i>						
Other Operating Costs	46,657	139,350	125,210	64,755	64,755	64,755
<i>Legal and court \$30K, memberships &amp; dues, insurance claims \$26K.</i>						
<b>Total Operating Exps.</b>	<b>943,191</b>	<b>1,166,350</b>	<b>1,172,290</b>	<b>1,168,760</b>	<b>1,073,009</b>	<b>1,073,009</b>
<b>Capital Outlay</b>	<b>130,281</b>	<b>175,000</b>	<b>395,408</b>	<b>81,000</b>	<b>12,000</b>	<b>12,000</b>
<i>Replacement copy/printer for maps.</i>						
<b>Total Expenditures</b>	<b><u>5,064,653</u></b>	<b><u>5,465,985</u></b>	<b><u>5,625,416</u></b>	<b><u>5,492,554</u></b>	<b><u>5,327,803</u></b>	<b><u>5,327,803</u></b>
Cost-Sharing Expenses	1,335,342	1,016,570	1,009,570	852,647	852,647	852,647
Contra-Expenses	(240)	(2,770)	(2,770)	(2,770)	(2,770)	(2,770)
<b>REVENUES</b>	<b><u>1,082,369</u></b>	<b><u>1,116,907</u></b>	<b><u>1,155,000</u></b>	<b><u>1,028,028</u></b>	<b><u>993,270</u></b>	<b><u>993,270</u></b>
<b>Positions:FT/PT</b>	<b>81/10</b>	<b>79/10</b>	<b>78/10</b>	<b>78/10</b>	<b>78/10</b>	<b>78/10</b>