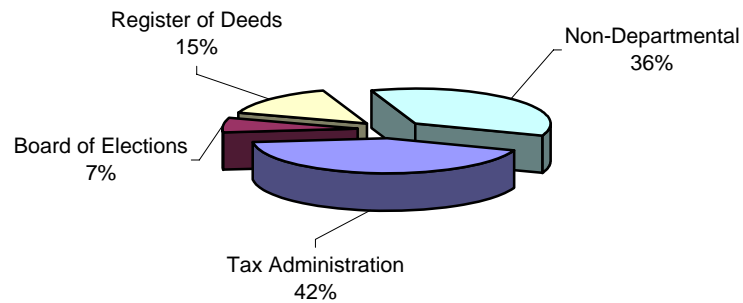


General Government Service Area

FY 2007 Total County



FY 2007 General Government County Dollars

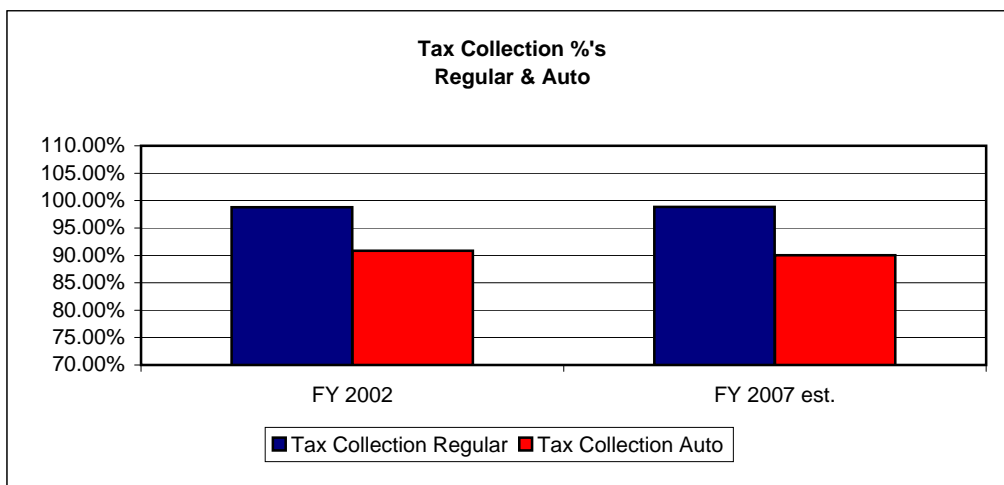
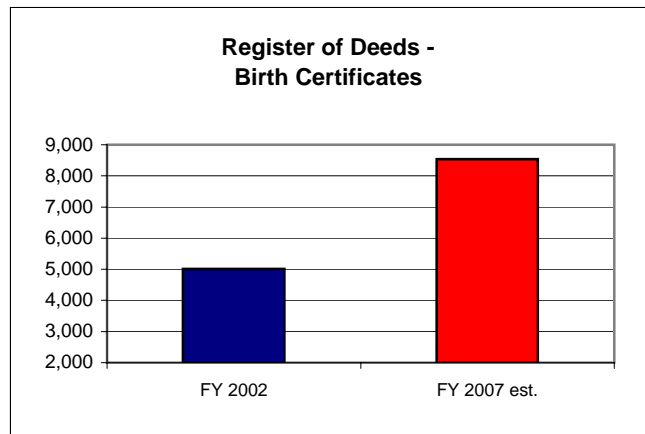
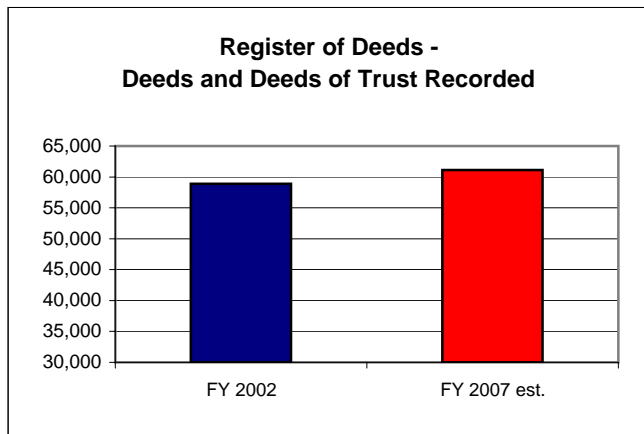
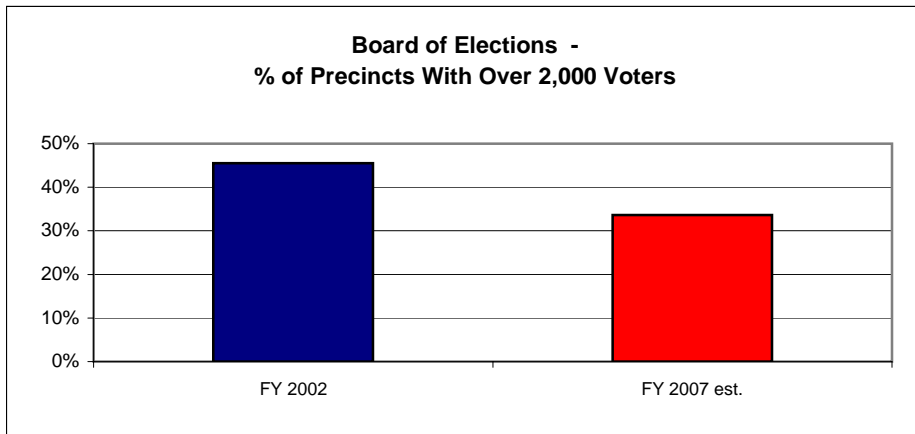


OPERATING POLICIES AND GOALS:

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

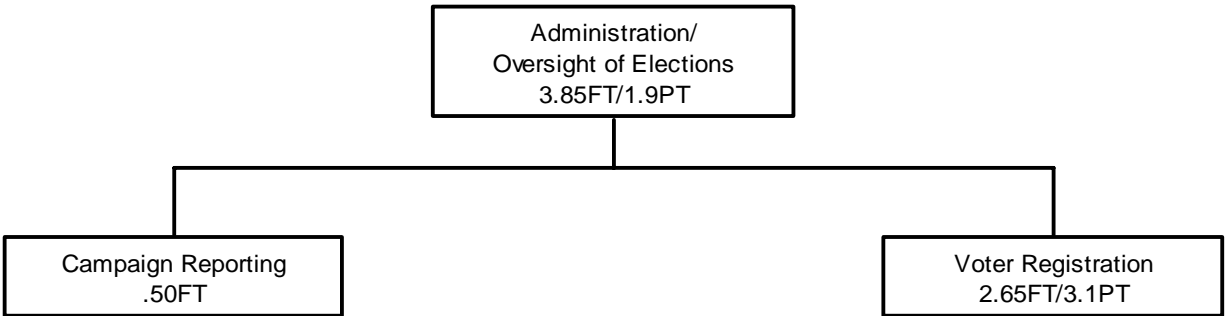
	<u>2004-05</u> <u>ACTUAL</u>	<u>2005-06</u> <u>BUDGET</u>	<u>ESTIMATE</u>	<u>REQUEST</u>	<u>2006-07</u> <u>RECOMM.</u>	<u>ADOPTED</u>
<u>Department</u>						
Board of Elections						
Full	7	7	7	8	7	7
Part	5	5	5	5	5	5
Register of Deeds						
Full	26	26	26	26	26	26
Part	1	1	1	1	1	1
Tax Assessing						
Full	77	77	78	81	81	81
Part	11	11	10	10	10	10
TOTAL SERVICE AREA - FT	110	110	111	115	114	114
TOTAL SERVICE AREA - PT	17	17	16	16	16	16

Changes In Staffing Levels for General Government Service Area

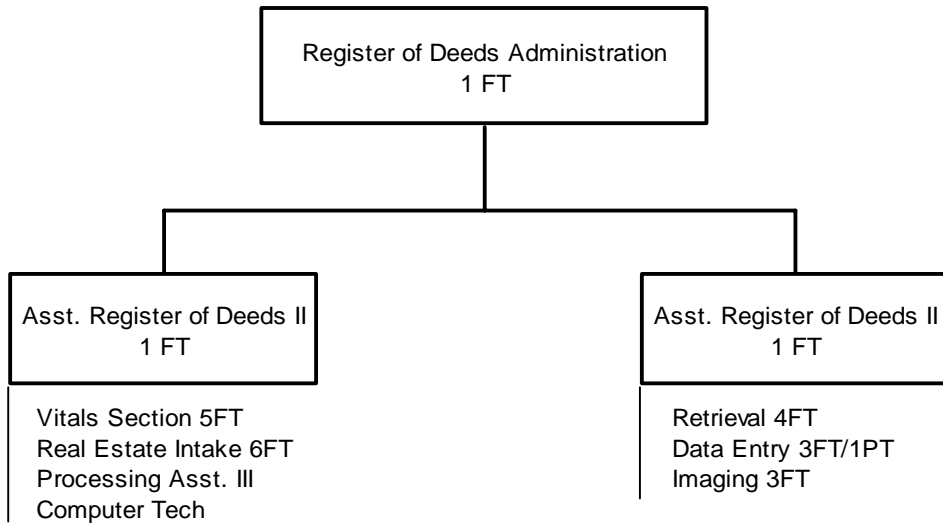
Tax Assessing

1PT to FT in FY 06 and 3FT positions for FY 07. These positions were added to improve delinquent collection and handle increased workload in maintaining the tax database (1 Tax Assistant I's, Revenue Collector, & GIS Tech).

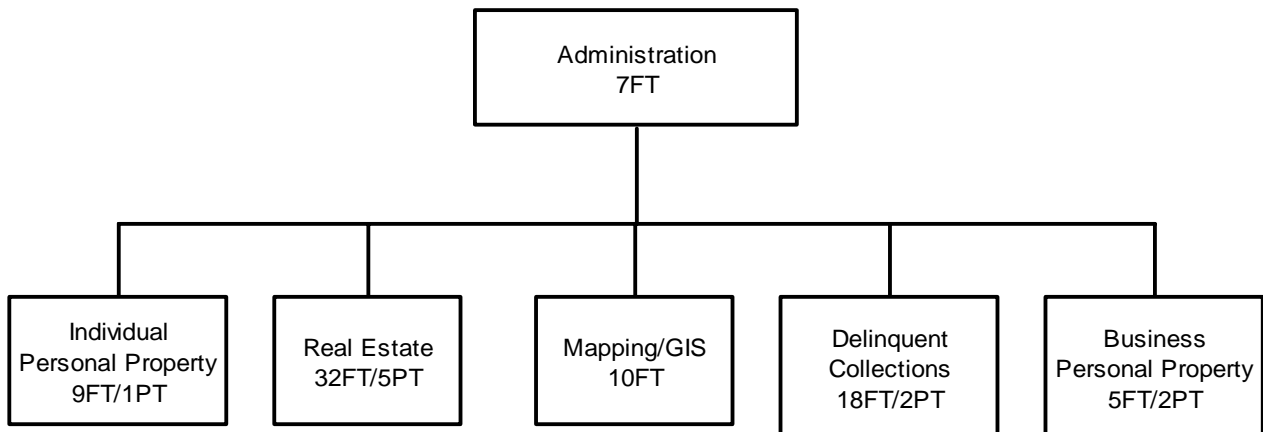
Board of Elections



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 \$223,559 or 18.95%. Revenues have also decreased by \$382,615, or 47.5%. Both of these decreases are due to the fact that there is only the County-wide general election in FY 07. Consequently, county dollars are up \$159,056 for FY 07.

Increases in expenditures can be seen in maintenance service, general supplies, and insurance claims.

Funds are included for a 3.4% merit increase.

PERFORMANCE MEASURES

	<u>FY 2005 ACTUAL</u>	<u>FY 2006 ESTIMATE</u>	<u>FY 2007 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	3	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%

PROGRAM SUMMARY

	<u>FY 04-05 ACTUAL</u>	<u>FY 05-06 ORIGINAL</u>	<u>ESTIMATE</u>	<u>REQUEST</u>	<u>FY 06-07 RECOMM.</u>	<u>ADOPTED</u>
Registration & Maint.	593,077	607,811	570,742	755,039	712,143	708,292
State, County & Mun. Elect.	417,240	571,641	330,575	572,922	247,601	247,601
Total	<u>1,010,317</u>	<u>1,179,452</u>	<u>901,317</u>	<u>1,327,961</u>	<u>959,744</u>	<u>955,893</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

	<u>FY 04-05</u>	<u>FY 05-06</u>		<u>FY 06-07</u>		
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>REQUEST</u>	<u>RECOMM.</u>	<u>ADOPTED</u>
<u>EXPENDITURES</u>						
<i>Personal Services</i>						
Salaries & Wages	631,859	779,969	575,504	577,716	537,511	537,511
Employee Benefits	95,814	99,308	93,393	107,269	96,547	92,696
Board Compensation	8,208	8,210	8,210	9,040	9,040	9,040
						<i>Reflects a reduced rate of contribution to the State Retirement System.</i>
Total Personal Services	735,881	887,487	677,107	694,025	643,098	639,247
<i>Operating Expenditures</i>						
Professional Fees	42,460	17,680	13,400	21,500	21,500	21,500
Maintenance Service	9,953	16,450	15,932	86,840	86,840	86,840
Rent	48,924	27,815	15,097	8,000	8,000	8,000
Other Purchased Services	54,785	176,623	130,318	139,839	136,839	136,839
Training & Conference	10,099	14,510	20,628	7,380	11,200	11,200
General Supplies	90,418	18,230	12,296	343,260	25,150	25,150
Operating Supplies	15,930	15,330	11,612	12,070	12,070	12,070
Other Operating Costs	1,867	5,327	4,927	15,047	15,047	15,047
						<i>Memberships & dues, insurance claims.</i>
Total Operating Exps.	274,436	291,965	224,210	633,936	316,646	316,646
Total Expenditures	<u>1,010,317</u>	<u>1,179,452</u>	<u>901,317</u>	<u>1,327,961</u>	<u>959,744</u>	<u>955,893</u>
Cost-Sharing Expenses	222,468	399,717	302,826	305,931	305,931	305,931
Contra-Expenses	0	0	0	0	0	0
<u>REVENUES</u>	<u>495,706</u>	<u>805,901</u>	<u>522,049</u>	<u>440,668</u>	<u>423,286</u>	<u>423,286</u>
Positions:FT/PT	7/5	7/5	7/5	8/5	7/5	7/5

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 \$1,500,000 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 FY 07 is \$1,710,000 for retiree hospitalization which was formerly budgeted in Human Resources. The expense is offset by \$249,000 in revenue from retirees. Personal Services also includes \$1,403,765 for market based adjustments to the employee compensation plan.

Operating Expenses includes \$70,000 for audit fees and \$18,000 for survivor benefits; memberships with NW Piedmont Council of Government (\$99,437), NCACC (\$29,390), Institute of Government (\$33,199), and NACO (\$6,176).

Contingency includes \$885,000 for General Contingency and \$300,000 for Special Gifts. (Contingency was increased from \$550,000 during Commissioners' deliberations.) 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 07 for items/services that were budgeted for & encumbered, but not completely processed in FY 06.

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.

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.

	<u>FY 04-05</u> <u>ACTUAL</u>	<u>FY 05-06</u> <u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>REQUEST</u>	<u>FY 06-07</u> <u>RECOMM.</u>	<u>ADOPTED</u>
Non-Departmental	1,262,169	1,875,900	927,858	5,323,947	5,160,267	5,213,797

Non-Departmental

	<u>FY 04-05</u>	<u>FY 05-06</u>		<u>REQUEST</u>	<u>FY 06-07</u>	<u>ADOPTED</u>
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>		<u>RECOMM.</u>	
<u>EXPENDITURES</u>						
<i>Personal Services</i>						
Salary Savings	0	(1,500,000)	0	(1,500,000)	(1,500,000)	(1,500,000)
Retirees Hospitalization	0	0	0	1,873,680	1,710,000	1,710,000
Market Based Adjustment	0	0	0	1,553,765	1,553,765	1,403,765
<i>Total Personal Services</i>	0	(1,500,000)	0	1,927,445	1,763,765	1,613,765
<i>Operating Expenditures</i>						
Professional Fees	64,300	73,500	70,000	70,000	70,000	70,000
Other Operating Costs	163,791	182,400	177,858	186,502	186,502	186,502
Prior Year Encumbrances	0	1,800,000	0	1,800,000	1,800,000	1,800,000
Budget Reserve	0	0	0	0	0	(131,470)
Contingency	0	850,000	0	850,000	850,000	1,185,000
<i>Total Operating Exps.</i>	228,091	2,905,900	247,858	2,906,502	2,906,502	3,110,032
<i>Payments T/O Agencies</i>	488,436	470,000	470,000	490,000	490,000	490,000
<i>Operating Transfers Out</i>	545,642	0	210,000	0	0	0
Total Expenditures	<u>1,262,169</u>	<u>1,875,900</u>	<u>927,858</u>	<u>5,323,947</u>	<u>5,160,267</u>	<u>5,213,797</u>
<u>REVENUES</u>						
	<u>485,486</u>	<u>770,000</u>	<u>470,000</u>	<u>1,062,410</u>	<u>1,039,000</u>	<u>1,039,000</u>
	<i>Tire disposal fees (\$490,000), special gifts (\$300,000) & retirees hospitalization (\$249,000).</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 increase reflected in the Register of Deeds is due to the use of the Automation Enhancement Fund to replace the department's equipment upon its move to the Government Center. The Register of Deeds has been building the fund balance in anticipation of moving.

The Register of Deeds is projecting to use approximately \$470,528 in Automation Enhancement Funds. The revenue below does not reflect the Automation Enhancement Fund balance to be used to make equipment purchases. As of 6/30/2005, the Automation Enhancement Fund reflected an ending fund balance of \$367,310. It is estimated that the Automation Enhancement fund balance will increase by more than \$111,000 at 6/30/2006 providing sufficient funds for the replacements.

Funds are included for a 3.4% merit increase.

PERFORMANCE MEASURES

	<u>FY 2005 ACTUAL</u>	<u>FY 2006 ESTIMATE</u>	<u>FY 2007 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	17,594	17,737	17,737
Deeds of Trust	42,630	43,393	43,393
Real Estate Copies	40,984	39,427	39,427
Birth Certificates	8,247	8,538	8,538
Marriage Certificates	2,193	2,233	2,233
Vital Records Copies	55,787	55,967	55,967

PROGRAM SUMMARY

	<u>FY 04-05 ACTUAL</u>	<u>FY 05-06 ORIGINAL</u>	<u>ESTIMATE</u>	<u>FY 06-07 REQUEST</u>	<u>RECOMM.</u>	<u>ADOPTED</u>
Register of Deeds	1,451,686	1,638,632	1,511,987	1,686,585	1,665,027	1,650,862
Automation Enhancement	76,296	165,749	114,076	470,528	470,528	470,528
	<u>1,527,982</u>	<u>1,804,381</u>	<u>1,626,063</u>	<u>2,157,113</u>	<u>2,135,555</u>	<u>2,121,390</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; Micrographics produces microfilm for the Register of Deeds and other County & City departments; & Record/Storage and 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

	<u>FY 04-05</u>	<u>FY 05-06</u>		<u>FY 06-07</u>		
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>REQUEST</u>	<u>RECOMM.</u>	<u>ADOPTED</u>
<u>EXPENDITURES</u>						
<i>Personal Services</i>						
Salaries & Wages	835,031	909,368	862,837	932,137	932,137	932,137
Employee Benefits	340,291	393,909	357,254	413,099	394,581	380,416
						<i>Includes Register of Deeds supplemental pension. Reflects a reduced rate of contribution to the State Retirement System.</i>
Total Personal Services	1,175,322	1,303,277	1,220,091	1,345,236	1,326,718	1,312,553
<i>Operating Expenditures</i>						
Maintenance Service	43,663	52,990	52,382	54,390	54,390	54,390
						<i>Maintenance on imaging equipment, scanners, & other office equipment.</i>
Rent	201,849	214,970	207,905	212,810	212,810	212,810
						<i>Space lease at Liberty Street Plaza Bldg.; rental of offsite storage for microfilm & CD's.</i>
Other Purchased Services	56,705	139,726	121,456	137,913	137,913	137,913
						<i>Insurance premiums; creation of microfilm & digital imaging of old microfilm.</i>
Training & Conference	1,310	1,790	1,640	3,220	2,100	2,100
General Supplies	16,906	35,530	18,239	16,910	15,900	15,900
						<i>Statute updates, notary guidebooks, office supplies.</i>
Operating Supplies	4,539	29,370	1,500	30,280	29,370	29,370
						<i>Copier & imaging supplies; CDs; microfilm supplies; toner.</i>
Other Operating Costs	1,886	6,728	2,850	8,354	8,354	8,354
						<i>Insurance claims; memberships & dues.</i>
Total Operating Exps.	326,858	481,104	405,972	463,877	460,837	460,837
Capital Outlay	25,802	20,000	0	348,000	348,000	348,000
						<i>Equipment replacements using Computer Enhancement Funds.</i>
Total Expenditures	<u>1,527,982</u>	<u>1,804,381</u>	<u>1,626,063</u>	<u>2,157,113</u>	<u>2,135,555</u>	<u>2,121,390</u>
Cost-Sharing Expenses	41,213	49,735	46,780	50,397	50,397	50,397
Contra-Expenses	0	0	0	0	0	0
<u>REVENUES</u>	<u>4,633,830</u>	<u>4,579,723</u>	<u>4,592,753</u>	<u>4,556,925</u>	<u>4,556,925</u>	<u>4,556,925</u>
Positions:FT/PT	26/1	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 an increase of \$1,078,299. Included in the increase is an upgrade from PT to FT of one position in FY 06 and the addition of three positions for FY 07. These positions were added to improve delinquent collections and handle increased workload in maintaining the tax database. Also, included are additional expenses for the mailing of tax bills and listing forms, insurance premiums and claims, audit services (\$90K), collection software (\$200K) and mobile video project contract (\$600K).

Revenues have increased by \$332,353 to reflect reimbursement from municipalities for collection, collection software and mobile video project costs.

Funds are included for a 3.4% merit increase.

PERFORMANCE MEASURES

	<u>FY 2005 ACTUAL</u>	<u>FY 2006 ESTIMATE</u>	<u>FY 2007 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)	335	345	350
Building Permits	5,389	5,700	6,040
Property Transfers	15,367	15,600	15,800
Board of E & R Appeals	380	1,490	1,100
PTC Appeals	16	7	140
Tax Collection %-Regular	98.82%	98.85%	98.82%
Tax Collection %-Autos	90.01%	90.06%	90.01%
Process deeds - days past recording	33	15	6
Process deed splits - days past received	66	40	5
Process plats - days past received	66	40	5

PROGRAM SUMMARY

	<u>FY 04-05 ACTUAL</u>	<u>FY 05-06 ORIGINAL</u>	<u>ESTIMATE</u>	<u>REQUEST</u>	<u>FY 06-07 RECOMM.</u>	<u>ADOPTED</u>
Tax Assessing	2,283,848	2,598,668	2,477,644	2,921,278	2,892,872	2,830,736
Quadrennial Reappraisal	1,061,477	927,311	902,557	878,770	855,580	855,580
Tax Collection	1,504,362	1,604,518	1,617,732	2,566,716	2,522,480	2,522,480
Total	<u>4,849,687</u>	<u>5,130,497</u>	<u>4,997,933</u>	<u>6,366,764</u>	<u>6,270,932</u>	<u>6,208,796</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

	<u>FY 04-05</u>	<u>FY 05-06</u>		<u>FY 06-07</u>		
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>REQUEST</u>	<u>RECOMM.</u>	<u>ADOPTED</u>
<u>EXPENDITURES</u>						
<i>Personal Services</i>						
Salaries & Wages	3,038,339	3,217,357	3,101,278	3,359,934	3,348,290	3,348,290
				<i>Addition of 1 Tax Assistants, 1 GIS Tech, 1 Revenue Collector.</i>		
Employee Benefits	831,461	922,812	882,853	990,263	989,372	927,236
				<i>Health insurance increase. Reflects a reduced rate of contribution to the State Retirement System.</i>		
Board Compensation	2,100	15,000	15,000	7,500	7,500	7,500
Total Personal Services	3,871,900	4,155,169	3,999,131	4,357,697	4,345,162	4,283,026
<i>Operating Expenditures</i>						
Professional Fees	91,811	120,340	90,340	239,930	192,340	192,340
				<i>Audit services, temporary help, motor vehicle pricing service, legal fees for foreclosures.</i>		
Maintenance Service	2,536	4,310	3,245	6,420	4,540	4,540
				<i>Map reproducer, reader printer maintenance.</i>		
Other Purchased Services	626,146	697,091	655,256	1,316,016	1,308,161	1,308,161
				<i>Mobile video project \$600K, tax mail processing \$407K, lockbox \$90K, collection services \$65K, insurance premiums \$31K.</i>		
Training & Conference	30,115	34,755	34,605	59,880	43,600	43,600
				<i>Training for certification, required travel, personal mileage.</i>		
General Supplies	13,524	19,068	34,465	50,130	42,768	42,768
				<i>Small equipment for new positions, books & subscriptions, office supplies.</i>		
Operating Supplies	8,642	12,400	10,270	13,425	11,900	11,900
				<i>Mapping paper, plotting paper, tapes, files.</i>		
Other Operating Costs	72,937	87,363	127,697	123,266	122,461	122,461
				<i>Legal and court \$30K, memberships & dues, insurance claims \$84K.</i>		
Total Operating Exps.	845,711	975,327	955,878	1,809,067	1,725,770	1,725,770
Capital Outlay	132,076	0	42,924	200,000	200,000	200,000
				<i>Tax collection cashier system.</i>		
Total Expenditures	<u>4,849,687</u>	<u>5,130,497</u>	<u>4,997,933</u>	<u>6,366,764</u>	<u>6,270,932</u>	<u>6,208,796</u>
Cost-Sharing Expenses	943,863	981,687	992,189	1,078,407	1,078,407	1,078,407
Contra-Expenses	(255)	(2,670)	(2,670)	(2,770)	(2,770)	(2,770)
<u>REVENUES</u>	<u>834,493</u>	<u>889,075</u>	<u>876,438</u>	<u>1,235,163</u>	<u>1,221,428</u>	<u>1,221,428</u>
Positions:FT/PT	77/11	77/11	78/10	81/10	81/10	81/10
				<i>1 Tax Assistants, 1 GIS Tech, 1 Revenue Collector.</i>		