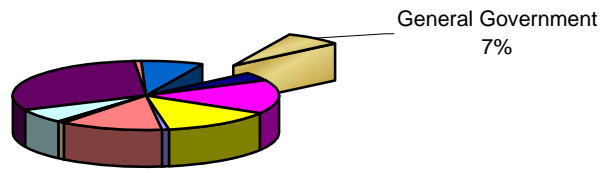
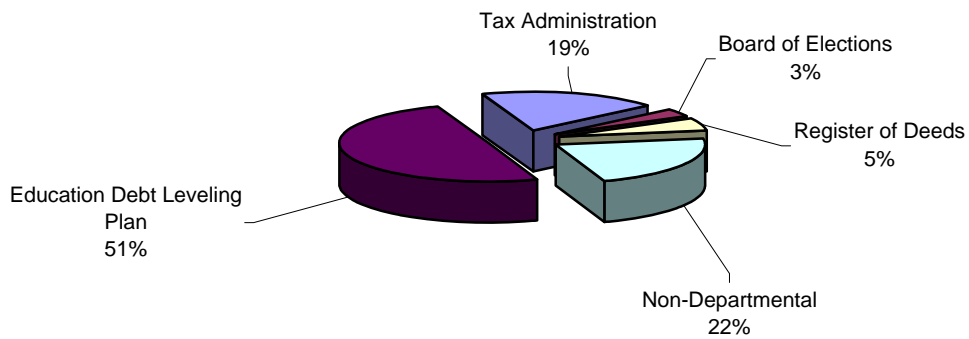


General Government Service Area

FY 2011 Total County



FY 2011 General Government County Dollars - \$27,315,908

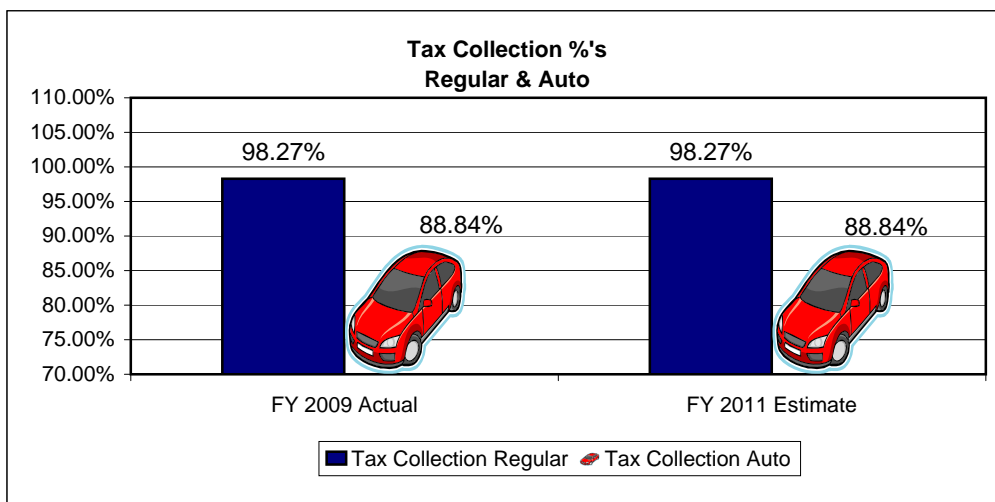
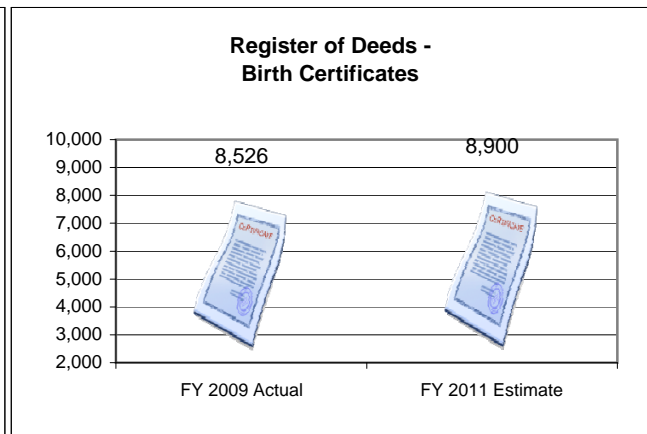
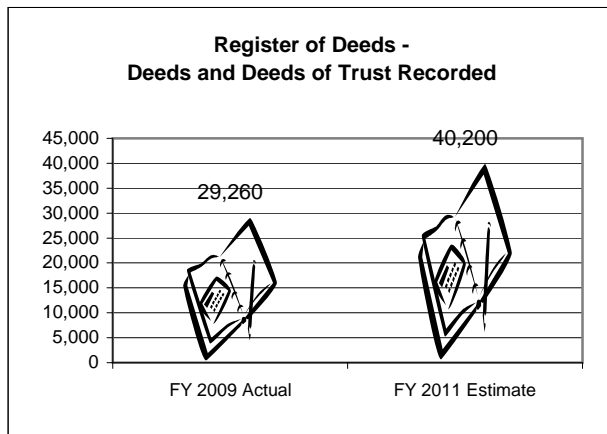
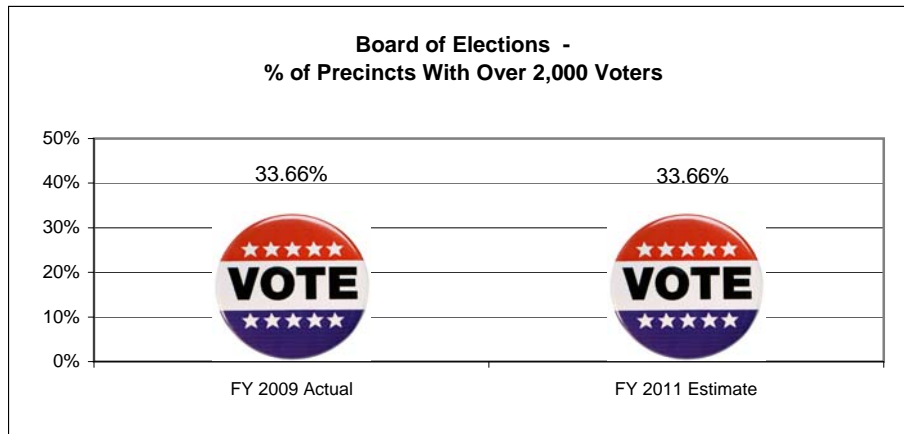


OPERATING POLICIES AND GOALS:

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.

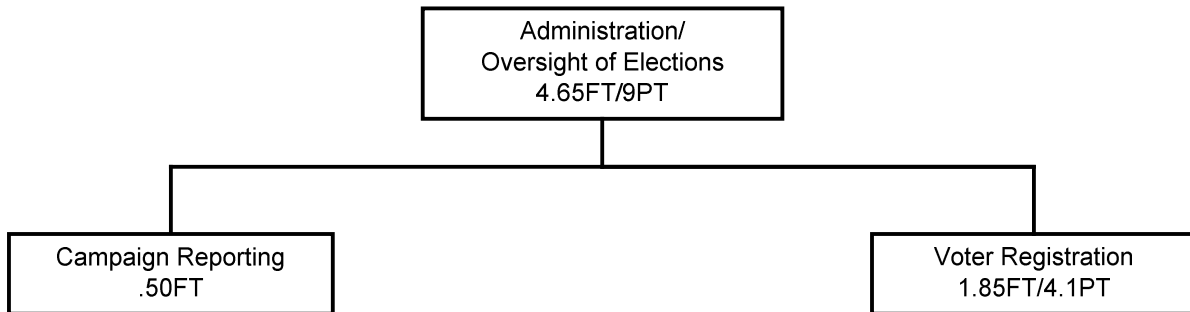
General Government Service Area



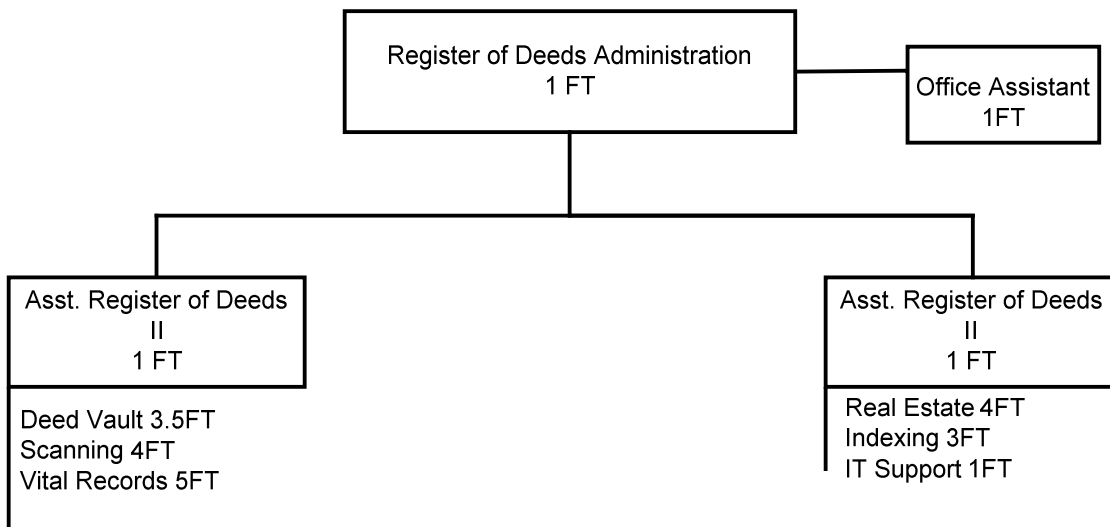
Forsyth County Personnel By General Government Service Area

	FY 08-09 Prior Year <u>Actual</u>	FY 09-10 Current Year <u>Original</u> <u>Estimate</u>	<u>Request</u>	FY 10-11 Continuation <u>Recommend</u>	<u>Adopted</u>
<u>Department</u>					
Board of Elections					
Full	7	7	7	7	7
Part	3	3	3	3	3
Register of Deeds					
Full	26	25	25	24	24
Part	0	0	0	1	1
Tax Assessing					
Full	78	78	76	76	76
Part	10	10	10	10	10
TOTAL SERVICE AREA - FT	111	110	108	107	107
TOTAL SERVICE AREA - PT	13	13	13	14	14

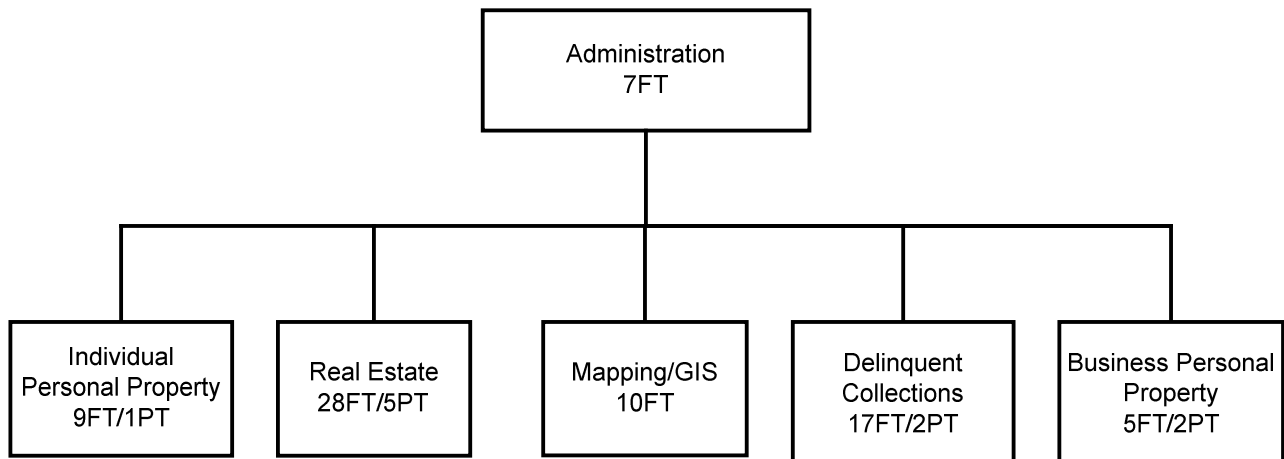
Board of Elections



Register of Deeds



Tax Administration



Board of Elections

MISSION STATEMENT

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

BUDGET HIGHLIGHTS

Both expenditures and revenues for the Board of Elections will significantly decrease in FY 11 due to having only one election compared to three in FY 10. Expenditures will decrease by \$251,429, or 21.7%, while revenues will decrease by \$314,655, or 50.6%.

However, since the Board of Elections will not receive any municipal reimbursement for the one election in FY 11, which is the Countywide General Election, there is a net County dollar increase of \$63,226, or 11.8%.

PERFORMANCE MEASURES

	<u>FY 2009 ACTUAL</u>	<u>FY 2010 ESTIMATE</u>	<u>FY 2011 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	3	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 08-09 Prior Year Actual</u>	<u>FY 09-10 Current Year</u>		<u>FY 10-11 Continuation</u>		
		<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	<u>Adopted</u>
Registration & Maint.	632,737	629,555	552,121	612,380	609,210	609,210
State, County & Mun. Elect.	530,107	527,804	454,661	296,720	296,720	296,720
Total	<u>1,162,844</u>	<u>1,157,359</u>	<u>1,006,782</u>	<u>909,100</u>	<u>905,930</u>	<u>905,930</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 08-09 Prior Year <u>Actual</u>	FY 09-10 Current Year <u>Original</u> <u>Estimate</u>	<u>Request</u>	FY 10-11 Continuation <u>Recommend</u>	<u>Adopted</u>
EXPENDITURES					
Personal Services					
Salaries & Wages	523,278	567,207	554,437	438,059	438,059
Employee Benefits	124,686	108,393	93,718	89,770	89,770
Board Compensation	9,036	9,040	9,040	9,040	9,040
Total Personal Services	657,000	684,640	657,195	536,869	536,869
Operating Expenditures					
Professional Fees	217,182	113,175	93,727	100,720	100,720
					<i>Temp agency workers to help prepare for elections, janitorial services for precincts.</i>
Maintenance Service	890	60,250	7,365	61,080	61,080
					<i>Statutorily required maintenance for voting equipment, other equipment maintenance.</i>
Rent	8,464	18,529	20,368	10,500	10,500
					<i>Precinct space rental, truck rental to transport voting equipment.</i>
Other Purchased Services	89,204	187,185	132,704	109,396	109,396
					<i>Voter card printing, software maintenance, ballot printing, advertising, insurance premiums, precinct phone services.</i>
Training & Conference	11,232	15,525	17,058	17,200	14,030
					<i>Includes mileage for election workers.</i>
General Supplies	142,938	45,095	51,943	38,300	38,300
					<i>Supplies & small equipment for office, elections.</i>
Energy	228	0	0	0	0
Operating Supplies	33,254	21,925	17,387	27,500	27,500
					<i>Supplies, computer software.</i>
Other Operating Costs	2,452	11,035	9,035	7,535	7,535
					<i>Memberships & dues, insurance claims.</i>
Total Operating Exps.	505,844	472,719	349,587	372,231	369,061
Total Expenditures	<u>1,162,844</u>	<u>1,157,359</u>	<u>1,006,782</u>	<u>909,100</u>	<u>905,930</u>
Cost-Sharing Expenses	108,343	134,642	121,750	80,653	80,653
Contra-Expenses	0	0	0	0	0
REVENUES	<u>576,375</u>	<u>622,360</u>	<u>501,456</u>	<u>309,146</u>	<u>307,705</u>
Positions:FT/PT	7/3	7/3	7/3	7/3	7/3

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 within 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). Also included in Personal Services is \$2,500,342 for retiree hospitalization. This expense is partially offset by \$404,146 in revenue from premiums paid by retirees.

In FY 11 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 \$177,459 for memberships with NW Piedmont Council of Government, NCACC, Institute of Government, and NACO.

Contingency includes \$750,000 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 11 for items/services that were budgeted for and encumbered, but not completely processed in FY 10.

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 \$13,551,446 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 and is connected to the November 2006 Bond Referendum. The second plan, approved in FY 10, represents 1.1 cents on the tax rate and is connected to the November 2008 Bond Referendum.

The Current Year Estimate includes a transfer of \$4,319,000 to the 2010 Pay-Go CPO to fund various projects approved in the FY 10 Budget Ordinance.

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 08-09 Prior Year Actual	FY 09-10 Current Year		FY 10-11 Continuation Request	FY 10-11 Continuation Recommend	Adopted
	<u>Actual</u>	<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	<u>Adopted</u>
Non-Departmental	3,333,379	18,403,244	21,807,530	19,528,517	19,528,517	19,678,517

Non-Departmental

	FY 08-09 Prior Year Actual	FY 09-10 Current Year Original	Estimate	Request	FY 10-11 Continuation Recommend	Adopted
EXPENDITURES						
Personal Services						
Salary Savings	0	(2,400,000)	0	(2,400,000)	(2,400,000)	(2,400,000)
Retiree Hospitalization	2,356,802	2,490,847	2,279,183	2,500,342	2,500,342	2,500,342
Post Employment Benefits	0	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000
Merit For Employees	0	669,002	0	800,270	800,270	800,270
Total Personal Services	2,356,802	2,359,849	3,879,183	2,500,612	2,500,612	2,500,612
Operating Expenditures						
Professional Fees	78,825	71,000	129,575	71,000	71,000	71,000
Other Operating Costs	389,717	195,044	189,044	195,459	195,459	195,459
				<i>Memberships \$177,459, 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	900,000	900,000	1,050,000
				<i>\$750,000 general contingency, \$300,000 special gifts.</i>		
Total Operating Exps.	468,542	2,972,610	318,619	2,966,459	2,966,459	3,116,459
Payments T/O Agencies	508,035	490,000	508,692	510,000	510,000	510,000
	<i>Pass-through funds tire disposal fees (\$490,000), School PEG channel (\$20,000). 100% revenue offset.</i>					
Operating Transfers Out	0	0	4,319,000	0	0	0
	<i>CYE: Transfer to 2010 Pay-Go CPO.</i>					
Capital Outlay - B/O						
2006 Ed Debt Level Plan	0	10,045,392	10,002,943	9,915,692	9,915,692	9,915,692
2008 Ed Debt Level Plan	0	2,535,393	2,779,093	3,635,754	3,635,754	3,635,754
Total Expenditures	<u>3,333,379</u>	<u>18,403,244</u>	<u>21,807,530</u>	<u>19,528,517</u>	<u>19,528,517</u>	<u>19,678,517</u>
REVENUES						
	<u>837,689</u>	<u>1,188,351</u>	<u>849,887</u>	<u>1,214,146</u>	<u>1,214,146</u>	<u>1,214,146</u>
	<i>Tire disposal fees (\$490,000), special gifts (\$300,000), retirees hospitalization (\$404,146) School PEG Channel (\$20,000).</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 Register of Deeds expenditure budget decreases by \$354,175 or 20% from the current year original, but it should be noted that the majority of the decrease is within the Automation Enhancement budget. Revenue within the department is likely to continue to be lower in FY 2011 compared to several years ago due to the economic challenges. Total departmental revenue decreases \$213,300 from the current year original.

Over the last year, the Register of Deeds has found ways to reduce expenditures through finding new ways to operate. Excluding the Automation Enhancement budget the Register of Deeds has been able to reduce its expenditure budget by \$59,175 or 4.6% over the Current Year Original.

This department generates more revenue than expenditures and this helps provide additional revenue for the County's General Fund. Since revenue decreases more than expenditures, the Register of Deeds will generate \$140,874 less in the FY 2011 adopted budget compared to the FY 2010 budget.

PERFORMANCE MEASURES

	<u>FY 2009 ACTUAL</u>	<u>FY 2010 ESTIMATE</u>	<u>FY 2011 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	10,346	9,900	10,200
Deeds of Trust	18,914	28,000	30,000
Real Estate Copies	26,445	25,000	27,000
Birth Certificates	8,526	8,300	8,900
Marriage Certificates	2,039	1,750	1,900
Vital Records Copies	56,729	55,000	57,000

PROGRAM SUMMARY

	<u>FY 08-09 Prior Year Actual</u>	<u>FY 09-10 Current Year</u>		<u>FY 10-11 Continuation</u>		
		<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	<u>Adopted</u>
Register of Deeds	1,262,208	1,279,648	1,261,087	1,243,255	1,220,473	1,220,473
Automation Enhancement	100,125	500,000	94,000	205,000	205,000	205,000
	<u>1,362,333</u>	<u>1,779,648</u>	<u>1,355,087</u>	<u>1,448,255</u>	<u>1,425,473</u>	<u>1,425,473</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 08-09 Prior Year <u>Actual</u>	FY 09-10 Current Year <u>Original</u> <u>Estimate</u>	<u>Request</u>	FY 10-11 Continuation <u>Recommend</u>	<u>Adopted</u>
EXPENDITURES					
Personal Services					
Salaries & Wages	876,823	895,775	885,317	864,360	870,516
Employee Benefits	311,782	297,573	298,341	316,005	318,067
				<i>Includes Register of Deeds supplemental retirement.</i>	
Total Personal Services	1,188,605	1,193,348	1,183,658	1,180,365	1,188,583
Operating Expenditures					
Maintenance Service	24,845	29,590	23,000	23,000	23,000
				<i>Maintenance on imaging equipment, scanners, & other office equipment.</i>	
Rent	0	0	500	0	0
Other Purchased Services	70,332	325,780	100,914	151,390	128,390
				<i>Automation funds to preserve old plats/deed books. Creation of microfilm & digital imaging of old microfilm.</i>	
Training & Conference	2,657	3,580	5,900	10,700	5,700
General Supplies	16,905	204,300	28,371	42,800	42,800
				<i>Statute updates, office supplies; \$185K automation enhancement funds to replace printers, etc.</i>	
Operating Supplies	3,584	20,000	6,000	7,000	4,000
				<i>Copier & imaging supplies; CDs; microfilm supplies; toner.</i>	
Other Operating Costs	1,148	3,050	1,150	3,000	3,000
				<i>Insurance claims; memberships & dues.</i>	
Total Operating Exps.	119,471	586,300	165,835	237,890	206,890
Capital Outlay	54,257	0	5,594	30,000	30,000
				<i>CYE - Archive writer for microfilm creation.</i>	
Total Expenditures	<u>1,362,333</u>	<u>1,779,648</u>	<u>1,355,087</u>	<u>1,448,255</u>	<u>1,425,473</u>
Cost-Sharing Expenses	166,210	175,703	154,510	154,510	154,510
Contra-Expenses	0	0	0	0	0
REVENUES	<u>3,219,326</u>	<u>2,947,700</u>	<u>2,906,088</u>	<u>3,079,804</u>	<u>2,734,400</u>
Positions:FT/PT	26/1	25/0	25/0	24/1	24/1

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

The Adopted budget reflects a net County dollar overall decrease of \$27,845. There are several changes to the FY 11 budget: two software upgrades for document management and data collection; Marshall Swift Valuation Services for the next revaluation; increases to the health, dental and employee retirement benefits; and the deletion of two full-time Tax Assistant positions during FY 10.

Revenues are up slightly due to reimbursements from the municipalities for tax collection services.

PERFORMANCE MEASURES

	<u>FY 2009 ACTUAL</u>	<u>FY 2010 ESTIMATE</u>	<u>FY 2011 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.			
Building Permits	11,790	12,500	12,500
Property Transfers	13,137	13,000	12,000
Board of E & R Appeals	152	2,500	1,200
PTC Appeals	20	15	50
Tax Collection %-Regular	98.27%	98.85%	98.27%
Tax Collection %-Autos	88.84%	90.50%	88.84%
Process deeds - days past recording	4	4	3
Process deed splits - days past received	18	20	10
Process plats - days past received	11	15	8

PROGRAM SUMMARY

	<u>FY 08-09 Prior Year Actual</u>	<u>FY 09-10 Current Year</u>		<u>FY 10-11 Continuation</u>		<u>Adopted</u>
		<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	
Tax Assessing	2,551,699	2,698,784	2,627,802	3,024,817	3,021,792	3,021,792
Quadrennial Reappraisal	1,014,881	992,717	942,082	689,010	668,460	668,460
Tax Collection	1,935,333	1,636,302	1,518,220	1,638,486	1,615,736	1,615,736
Total	<u>5,501,913</u>	<u>5,327,803</u>	<u>5,088,104</u>	<u>5,352,313</u>	<u>5,305,988</u>	<u>5,305,988</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 08-09 Prior Year Actual	FY 09-10 Current Year Original	Estimate	Request	FY 10-11 Continuation Recommend	Adopted
EXPENDITURES						
Personal Services						
Salaries & Wages	3,109,176	3,230,516	3,087,346	3,122,037	3,122,037	3,122,037
Other Employee Comp.	0	0	40,000	0	0	0
Employee Benefits	1,005,364	997,278	959,267	1,052,849	1,052,849	1,052,849
Board Compensation	2,475	15,000	5,025	7,500	7,500	7,500
Total Personal Services	4,117,015	4,242,794	4,091,638	4,182,386	4,182,386	4,182,386
Operating Expenditures						
Professional Fees	86,412	173,750	145,000	206,000	176,000	176,000
					<i>Audit services, motor vehicle pricing service, legal fees for foreclosures.</i>	
Maintenance Service	4,126	6,505	3,000	7,405	6,505	6,505
					<i>Map reproducer, maintenance.</i>	
Rent	216	216	216	216	216	216
Other Purchased Services	797,666	730,870	731,743	791,595	778,295	778,295
					<i>Software license \$54K, advertising \$53K, tax mail processing \$417K, lockbox \$115K, collection svcs. \$65K, insurance premiums \$11K.</i>	
Training & Conference	28,333	51,460	41,600	52,070	50,885	50,885
					<i>Training for certification, required travel, personal mileage.</i>	
General Supplies	15,745	27,753	21,497	32,396	32,396	32,396
					<i>Small equipment, books & subscriptions, office supplies.</i>	
Operating Supplies	4,420	17,700	9,300	17,800	17,700	17,700
					<i>Envelopes, mapping paper, plotting paper, tapes, files.</i>	
Other Operating Costs	67,992	64,755	32,110	62,445	61,605	61,605
					<i>Legal and court \$30K, memberships & dues, insurance claims \$23K.</i>	
Total Operating Exps.	1,004,910	1,073,009	984,466	1,169,927	1,123,602	1,123,602
Capital Outlay	379,988	12,000	12,000	0	0	0
Total Expenditures	<u>5,501,913</u>	<u>5,327,803</u>	<u>5,088,104</u>	<u>5,352,313</u>	<u>5,305,988</u>	<u>5,305,988</u>
Cost-Sharing Expenses	1,447,984	852,647	808,601	990,975	990,975	990,975
Contra-Expenses	(248)	(2,770)	(2,000)	0	0	0
REVENUES	<u>1,242,091</u>	<u>993,270</u>	<u>944,374</u>	<u>1,010,300</u>	<u>999,300</u>	<u>999,300</u>
Positions:FT/PT	78/10	78/10	76/10	76/10	76/10	76/10