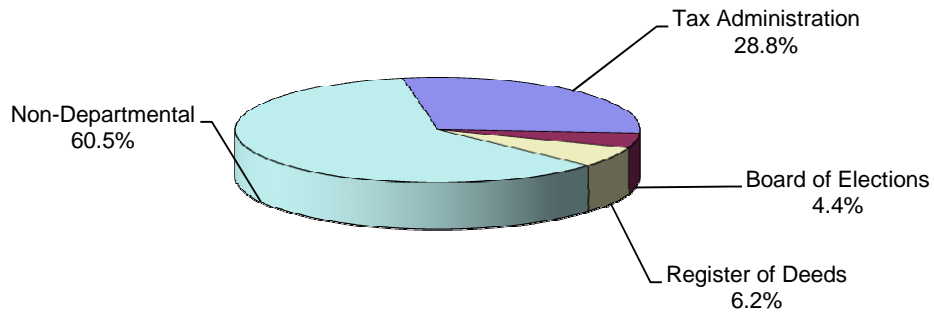


General Government Service Area

FY 2015 General Government Expenditures - \$21,209,152



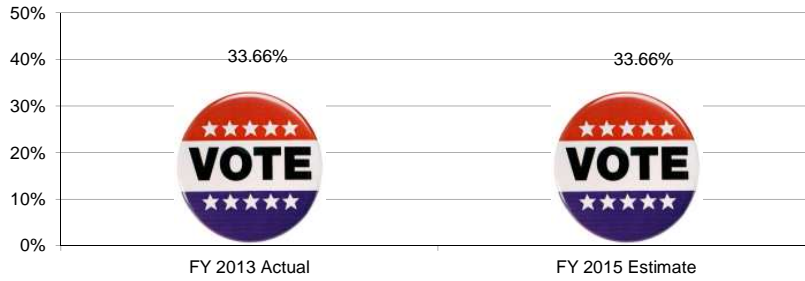
OPERATING POLICIES AND GOALS:

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:

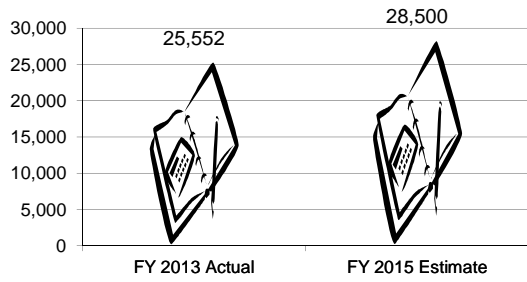
- a. Administering fair and impartial elections, and maintaining accurate voting records.
- b. Setting and executing County policies.
- c. Maintaining public records in accordance with regulations and statutes, and making these records readily available to the public.
- d. Appraising property, processing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

General Government Service Area

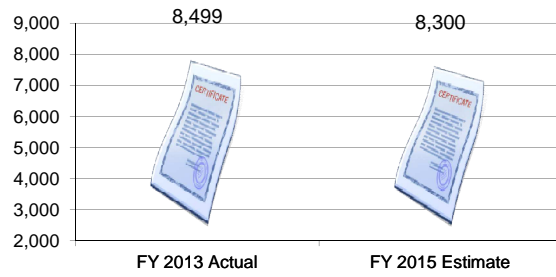
Board of Elections -
% of Precincts With Over 3,000 Voters



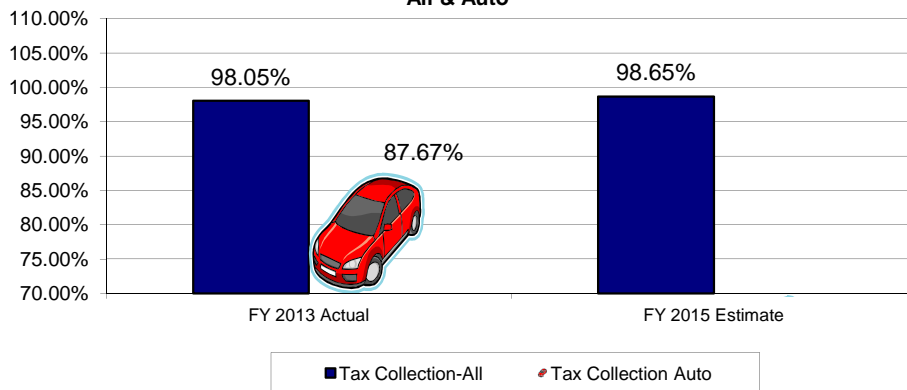
Register of Deeds -
Deeds and Deeds of Trust Recorded



Register of Deeds -
Birth Certificates



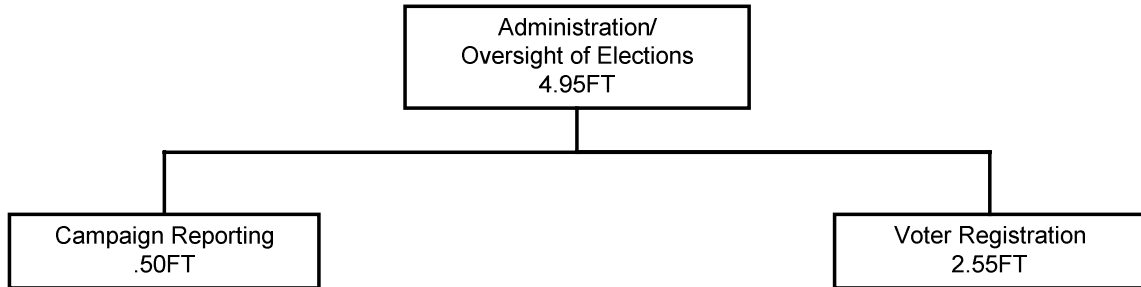
Tax Collection %'s
All & Auto



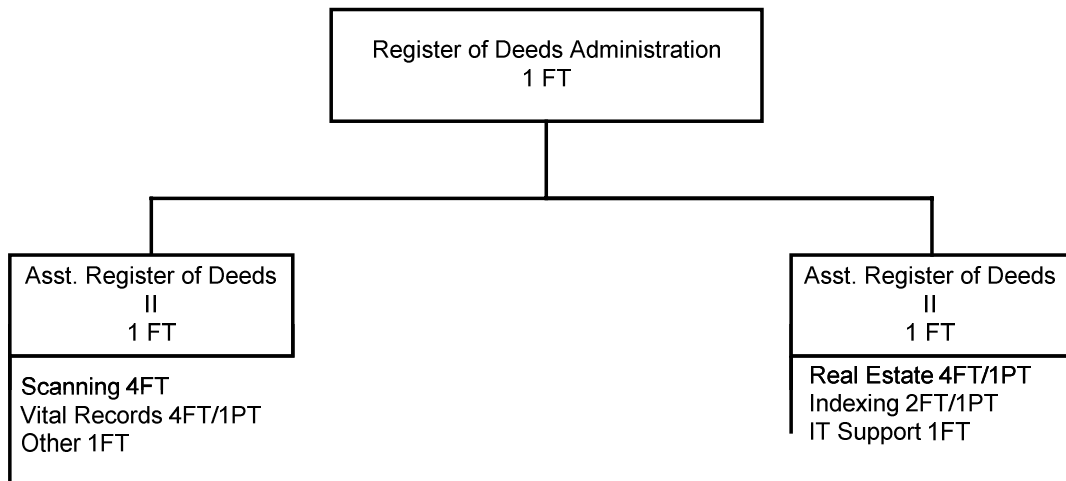
Forsyth County Personnel By General Government Service Area

	FY 12-13 Prior Year <u>Actual</u>	FY 13-14 Current Year <u>Original</u> <u>Estimate</u>		<u>Request</u>	FY 14-15 Continuation <u>Recommend</u>	<u>Adopted</u>
<u>Department</u>						
Board of Elections						
Full	7	7	8	8	8	8
Part	3	2	0	0	0	0
Register of Deeds						
Full	22	22	19	19	19	19
Part	1	1	3	3	3	3
Tax						
Full	76	75	75	74	74	74
Part	10	10	10	1	1	1
TOTAL SERVICE AREA - FT	105	104	102	101	101	101
TOTAL SERVICE AREA - PT	14	13	13	4	4	4

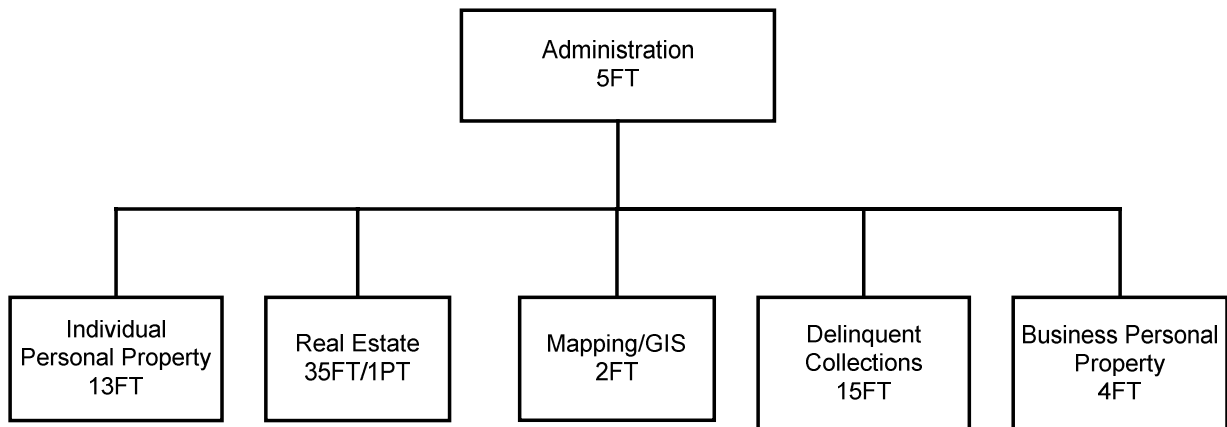
Board of Elections



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

The Board of Elections will manage one election in November 2014 - the County-wide general election which includes races for county-wide, U.S. Senate and House, and State Legislative Offices. In FY 14, the Board of Elections managed three elections - a mayoral primary for the City of Winston-Salem, municipal elections for all County municipalities (November 2013), and the County-wide primaries in Spring 2014. FY 15 expenditures decrease from FY 14 due to holding one election rather than three; however, net County dollars increase due to municipalities not having to reimburse the County for the County-wide election in November 2014.

The FY 15 net County dollars are \$36,226 (4%) higher than in FY 11, (the last non-Presidential County-wide election), due to an increase in the number of poll workers resulting from North Carolina Election law modifications. The NC General Assembly passed election law changes that decreased the total number of days for early voting from 17 to 10 yet require the same total number of early voting hours. This change will require the County to open additional early voting sites and/or increase the total number of early voting staffing hours at the primary early voting location - the Forsyth County Government Center.

The City of Winston-Salem will add 5 General Obligation Bond requests to the November 2014 ballot. Based on the City/County Consolidated Financing Agreement, the City will reimburse the County for any additional costs necessarily incurred to add this City referendum to the ballot, however, this revenue has not been factored in due to the indication that it will be very minimal.

PERFORMANCE MEASURES

	<u>FY 2013 ACTUAL</u>	<u>FY 2014 ESTIMATE</u>	<u>FY 2015 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	3	1
# Precincts/ # over 3,000 registered voters	101/34	101/34	101/34

PROGRAM SUMMARY

	<u>FY 12-13 Prior Year Actual</u>	<u>FY 13-14 Current Year Original Estimate</u>		<u>FY 14-15 Continuation Request Recommend</u>		<u>Adopted</u>
Registration & Maint.	704,724	636,330	593,729	620,192	620,056	620,056
State, County & Mun. Elect.	604,951	447,232	496,993	322,100	322,100	322,100
Total	<u>1,309,675</u>	<u>1,083,562</u>	<u>1,090,722</u>	<u>942,292</u>	<u>942,156</u>	<u>942,156</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 12-13 Prior Year <u>Actual</u>	FY 13-14 Current Year <u>Original</u> <u>Estimate</u>	<u>Request</u>	FY 14-15 Continuation <u>Recommend</u>	<u>Adopted</u>
<u>EXPENDITURES</u>					
<i>Personal Services</i>					
Salaries & Wages	550,373	552,532	589,212	439,698	439,698
Employee Benefits	113,458	103,122	100,251	105,694	105,694
Board Compensation	9,105	9,040	9,040	9,040	9,040
Total Personal Services	672,936	664,694	698,503	554,432	554,432
<i>Operating Expenditures</i>					
Professional Fees	297,416	40,149	62,553	114,600	114,600
				<i>Temp agency workers to help prepare for elections, janitorial services for precincts.</i>	
Maintenance Service	51,128	55,000	51,000	55,000	53,500
				<i>Statutorily required maintenance for voting equipment, other equipment maintenance.</i>	
Rent	37,937	60,472	52,474	26,000	26,000
				<i>Precinct space rental, truck rental to transport voting equipment.</i>	
Other Purchased Services	110,049	151,950	165,776	105,200	106,800
				<i>Voter card printing, software maintenance, ballot printing, advertising, insurance premiums, precinct phone services.</i>	
Training & Conference	14,769	17,919	17,057	14,225	14,089
				<i>Includes mileage for election workers.</i>	
General Supplies	28,792	41,143	31,297	28,300	28,700
				<i>Supplies & small equipment for office, elections.</i>	
Energy	160	0	0	0	0
Operating Supplies	26,832	15,700	8,961	14,000	13,500
				<i>Supplies, computer software.</i>	
Other Operating Costs	69,656	36,535	3,101	30,535	30,535
				<i>Memberships & dues, insurance claims.</i>	
Total Operating Exps.	636,739	418,868	392,219	387,860	387,724
Total Expenditures	<u>1,309,675</u>	<u>1,083,562</u>	<u>1,090,722</u>	<u>942,292</u>	<u>942,156</u>
Cost-Sharing Expenses	120,016	154,694	83,962	108,005	108,005
<u>REVENUES</u>	<u>256</u>	<u>237,513</u>	<u>239,365</u>	<u>0</u>	<u>0</u>
Positions:FT/PT	7/3	7/2	8/0	8/0	8/0

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 \$2,558,706 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 \$3,050,000 for retiree hospitalization partially offset by \$415,000 in revenue from premiums paid by retirees. \$500,000 for Unemployment Insurance costs are also included under Personal Services and the projected costs for the County's Performance Adjustments for employees recommended at an average of 2.05% are included as well. Also included is the annual appropriation of \$1,600,000 for Other Post Employment Benefits.

Operating Expenses include \$75,000 for audit fees, \$20,000 for survivor benefits, and \$148,558 for memberships with the Piedmont Triad Council of Government, NCACC, School 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 \$10,000 or greater) are forwarded to the County Commissioners for their approval. General Contingency is broken into two components: 1) General Contingency and 2) Enhanced Contingency. General Contingency is budgeted at \$500,000. Enhanced Contingency is budgeted at \$250,000 due to several unresolved items including: 1) a potential 2% State raise for Forsyth Technical Community College staff and 2) a potential memorandum of understanding with the City of Winston-Salem for first responder services.

Prior year encumbrances of \$1,800,000 are included in FY 15 for items/services that were budgeted for and encumbered, but not completely processed in FY 14.

Payments To Other Agencies provides \$570,000 for distribution of State funds to the Utilities Commission for disposal of tires, the electronics recycling, and Solid Waste Taxes (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.

Current Year Estimates include transfers of: \$1,060,660 to the 2014 Reynolda Manor Branch CPO for the purchase of the branch; \$1,192,500 to the 2012 Motive Equipment CPO for vehicle replacements; \$982,710 to the 2013 Pay-Go-CPO; and \$292,397 to the Fire Tax District Fund.

The FY 15 Adopted budget includes a transfer of \$1,467,145 to the 2014 Motive Equipment CPO for vehicle replacements.

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 12-13 Prior Year Actual	FY 13-14 Current Year Original	Estimate	Request	FY 14-15 Continuation Recommend	Adopted
Non-Departmental	7,925,201	6,575,024	5,258,644	9,900,743	9,229,992	12,829,992

Non-Departmental

	FY 12-13 Prior Year <u>Actual</u>	FY 13-14 Current Year <u>Original</u>	<u>Estimate</u>	<u>Request</u>	FY 14-15 Continuation <u>Recommend</u>	<u>Adopted</u>
EXPENDITURES						
Personal Services						
Salary Savings	0	(3,500,000)	0	(2,500,000)	(2,558,706)	(2,558,706)
Retiree Hospitalization	2,902,792	3,050,000	2,800,000	3,050,000	3,050,000	3,050,000
Post Employment Benefits	0	1,600,000	0	1,600,000	1,600,000	1,600,000
Employment Performance Pay	0	1,174,065	0	1,779,100	1,449,910	1,449,910
Longevity Benefits	0	0	0	13,085	13,085	13,085
Retiree Life Insurance	9,120	10,000	10,000	10,000	10,000	10,000
Unemployment	0	675,000	600,000	500,000	500,000	500,000
Total Personal Services	2,911,912	3,009,065	3,410,000	4,452,185	4,064,289	4,064,289
Operating Expenditures						
Professional Fees	71,000	71,000	71,000	75,000	75,000	75,000
					<i>Fee for year-end and single audit.</i>	
Collection Costs	0	525,000	0	0	0	0
					<i>Cost related to collection of vehicle taxes at DMV. Moved to Tax Department current year.</i>	
Other Operating Costs	158,450	165,930	165,140	168,558	168,558	168,558
					<i>Memberships \$148,558, survivor benefits \$20,000.</i>	
Prior Year Encumbrances	0	1,800,000	(1,800,000)	1,800,000	1,800,000	1,800,000
Contingency	0	1,117,730	0	1,050,000	1,050,000	1,050,000
					<i>\$560,082 general contingency, \$300,000 special gifts.</i>	
Mngr's Discretion Reductions	0	(718,701)	0	0	0	0
Claims	0	0	261,947	0	0	0
Total Operating Exps.	229,450	2,960,959	(1,301,913)	3,093,558	3,093,558	3,093,558
Payments T/O Agencies	533,639	605,000	605,000	605,000	605,000	605,000
					<i>Pass-through funds tire disposal fees, solid waste, electronic recycling (\$570K), School PEG channel (\$35K).</i>	
Operating Transfers Out	4,250,200	0	2,545,557	1,750,000	1,467,145	5,067,145
					<i>100% revenue offset.</i>	
					<i>FY 15 transfer to 2014 Motive Equipment Replacement CPO.</i>	
Total Expenditures	<u>7,925,201</u>	<u>6,575,024</u>	<u>5,258,644</u>	<u>9,900,743</u>	<u>9,229,992</u>	<u>12,829,992</u>
REVENUES						
	<u>2,534,131</u>	<u>2,599,187</u>	<u>3,166,919</u>	<u>2,200,250</u>	<u>2,200,250</u>	<u>2,200,250</u>
	<i>Tire disposal fees (\$497,000), special gifts (\$300,000), retirees hospitalization (\$415,000), School PEG Channel (\$35,000), Solid Waste Disposal (\$40,000), Electronic recycling (\$24,000). CYE: \$720,000 for sale of Old Courthouse.</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 FY 15 Adopted budget reflects both an expenditure and revenue reduction from the FY 14 Adopted budget. The expenditure budget reflects a decrease of \$145,413 from the FY 14 Adopted budget with the major driver being reductions in Personal Services. The FY 14 Adopted budget included over \$700,000 of Manager's discretionary reductions that occurred across County departments. The Register of Deeds converted 2FT positions to PT no benefit positions and eliminated 1FT position. These changes took place after budget adoption.

Revenue projections are lower than FY 14 budget mainly as a result of \$200,000 of Automation Reserve Funds not being budgeted in FY 15. Excise tax and other fees are projected to remain steady but are not forecast to increase dramatically as a result of the slow rebound of the housing market in the area. The county area has not enjoyed the housing market turnaround that some other areas of the State enjoy.

No Alternate Service Level requests were made.

PERFORMANCE MEASURES

	<u>FY 2013 ACTUAL</u>	<u>FY 2014 ESTIMATE</u>	<u>FY 2015 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	10,875	11,404	10,500
Deeds of Trust	14,677	14,980	18,000
UCC	472	545	450
Real Estate Copies	24,193	20,000	20,000
Birth Certificates	8,499	8,450	8,300
Death Certificates	5,772	5,500	5,500
Marriage Certificates	2,038	2,100	2,000
Vital Records Copies	62,319	60,000	60,000

PROGRAM SUMMARY

	<u>FY 12-13 Prior Year Actual</u>	<u>FY 13-14 Current Year Original Estimate</u>		<u>FY 14-15 Continuation Request Recommend</u>		<u>Adopted</u>
Register of Deeds	1,234,161	1,211,167	1,110,423	1,096,654	1,096,254	1,096,254
Automation Enhancement	155,434	258,500	121,839	228,000	228,000	228,000
Total	<u>1,389,595</u>	<u>1,469,667</u>	<u>1,232,262</u>	<u>1,324,654</u>	<u>1,324,254</u>	<u>1,324,254</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 12-13 Prior Year <u>Actual</u>	FY 13-14 Current Year <u>Original</u>	<u>Estimate</u>	<u>Request</u>	FY 14-15 Continuation <u>Recommend</u>	<u>Adopted</u>
EXPENDITURES						
Personal Services						
Salaries & Wages	859,305	850,577	785,953	771,643	771,643	771,643
Other Employee Benefits	480	832	1,172	832	832	832
Employee Benefits	362,709	342,508	309,003	307,165	307,165	307,165
					<i>lpad & cellphone stipends.</i>	
					<i>Includes Register of Deeds supplemental retirement.</i>	
Total Personal Services	1,222,494	1,193,917	1,096,128	1,079,640	1,079,640	1,079,640
Operating Expenditures						
Maintenance Service	11,930	10,000	3,000	8,000	8,000	8,000
					<i>Maintenance on imaging equipment, scanners, & other office equipment.</i>	
Other Purchased Services	111,893	144,100	88,548	124,714	124,714	124,714
					<i>Automation funds to preserve old plats/deed books. Creation of microfilm & digital imaging of old microfilm.</i>	
Training & Conference	583	3,650	500	2,700	2,700	2,700
General Supplies	39,309	26,500	35,141	42,500	42,300	42,300
					<i>Statute updates, office supplies.</i>	
Operating Supplies	2,736	13,900	7,895	14,400	14,200	14,200
					<i>Copier & imaging supplies; CDs; microfilm supplies; toner.</i>	
Other Operating Costs	650	2,600	1,050	2,700	2,700	2,700
					<i>Insurance claims; memberships & dues.</i>	
Total Operating Exps.	167,101	200,750	136,134	195,014	194,614	194,614
Capital Outlay	0	75,000	0	50,000	50,000	50,000
Total Expenditures	<u>1,389,595</u>	<u>1,469,667</u>	<u>1,232,262</u>	<u>1,324,654</u>	<u>1,324,254</u>	<u>1,324,254</u>
Cost-Sharing Expenses	89,645	82,692	87,891	65,017	65,017	65,017
REVENUES						
	<u>3,500,643</u>	<u>3,227,767</u>	<u>3,016,909</u>	<u>3,175,950</u>	<u>3,200,950</u>	<u>3,200,950</u>
Positions:FT/PT	22/1	22/1	19/3	19/3	19/3	19/3

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 FY 15 Adopted budget for Tax Administration reflects a 7% (\$401,706) increase over the FY 14 Adopted budget. The increase is misleading due to the addition of \$350,000 in collection costs for the new Vehicle Tax System implemented by the State. In the FY 14 Adopted budget, these costs were reflected in Non-Departmental. Excluding this \$350,000 from the Recommended budget, the "normal" Tax recommended budget is essentially flat.

As a result of a staffing study completed in the current year, Tax Administration is deleting 1FT position while another position is only budgeted for the first quarter of FY 15 after which, that position will be eliminated as well. In addition, nine vacant part-time positions are eliminated as well.

PERFORMANCE MEASURES

	<u>FY 2013 ACTUAL</u>	<u>FY 2014 ESTIMATE</u>	<u>FY 2015 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	7,671	10,500	12,500
Property Transfers	14,700	14,950	15,000
Board of E & R Appeals	1,106	2,800	700
PTC Appeals	12	5	100
Tax Collection %-All	98.05%	98.50%	98.65%
Tax Collection %-Real	98.81%	98.81%	98.91%
Tax Collection %-Personal	99.16%	99.16%	99.20%
Tax Collection-RMV	87.67%	88.12%	N/A
Process deeds - days past recording	7	5	4
Process deed splits - days past received	40	24	15
Process plats - days past received	19	14	15

PROGRAM SUMMARY

	<u>FY 12-13 Prior Year Actual</u>	<u>FY 13-14 Current Year</u>		<u>FY 14-15 Continuation</u>		<u>Adopted</u>
		<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	
Tax Assessing	2,768,576	3,727,858	6,026,393	3,510,289	3,456,008	3,456,008
Quadrennial Reappraisal	1,087,955	61,973	101,805	462,679	454,437	454,437
Tax Collection	1,832,053	1,753,557	2,085,184	2,217,892	2,028,246	2,028,246
Geographic Information	159,578	167,656	192,859	924,548	174,059	174,059
Total	<u>5,848,162</u>	<u>5,711,044</u>	<u>8,406,241</u>	<u>7,115,408</u>	<u>6,112,750</u>	<u>6,112,750</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.

GIS - implementation of the GIS Strategic Plan, establish/oversee the City/County GIS data repository, establish an autonomous central GIS administrative authority.

Tax Administration

	FY 12-13 Prior Year <u>Actual</u>	FY 13-14 Current Year <u>Original</u>	<u>Estimate</u>	<u>Request</u>	FY 14-15 Continuation <u>Recommend</u>	<u>Adopted</u>
EXPENDITURES						
Personal Services						
Salaries & Wages	3,035,509	3,160,475	3,071,549	3,182,358	3,121,761	3,121,761
Other Employee Benefits	654	1,144	840	832	832	832
Employee Benefits	1,137,592	1,142,810	1,098,128	1,192,463	1,160,152	1,160,152
Board Compensation	4,050	8,000	8,000	4,000	4,000	4,000
Total Personal Services	4,177,805	4,312,429	4,178,517	4,379,653	4,286,745	4,286,745
Operating Expenditures						
Professional Fees	424,882	304,725	292,725	321,000	321,000	321,000
						<i>Audit services, motor vehicle pricing service, legal fees for foreclosures.</i>
Maintenance Service	1,977	5,530	2,750	5,530	4,530	4,530
						<i>Map reproducer, maintenance.</i>
Rent	351	216	216	216	216	216
Utility Services	52	60	60	60	60	60
Other Purchased Services	776,033	864,855	1,441,055	2,191,650	1,361,650	1,361,650
						<i>Software license \$279K, advertising \$55K, tax mail processing \$220K, lockbox \$65K, collection svcs. \$150K, insurance premiums \$12K.</i>
Training & Conference	39,735	49,710	43,158	48,710	47,210	47,210
						<i>Training for certification, required travel, personal mileage.</i>
General Supplies	21,909	29,844	22,580	29,844	26,294	26,294
						<i>Small equipment, books & subscriptions, office supplies.</i>
Operating Supplies	4,618	17,700	6,000	17,700	9,000	9,000
						<i>Envelopes, mapping paper, plotting paper, tapes, files.</i>
Other Operating Costs	62,095	125,975	96,110	56,045	56,045	56,045
						<i>Legal and court \$30K, memberships & dues, insurance claims \$85K.</i>
Total Operating Exps.	1,331,652	1,398,615	1,904,654	2,670,755	1,826,005	1,826,005
Capital Outlay	338,705	0	2,323,070	65,000	0	0
Total Expenditures	5,848,162	5,711,044	8,406,241	7,115,408	6,112,750	6,112,750
Cost-Sharing Expenses	585,723	499,558	612,656	673,780	673,780	673,780
Contra-Expenses	(373)	0	(365)	0	0	0
REVENUES	1,281,284	1,073,467	1,063,722	1,162,057	1,162,057	1,162,057
Positions:FT/PT	76/10	75/10	75/10	74/1	74/1	74/1