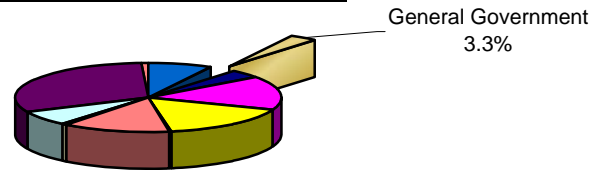


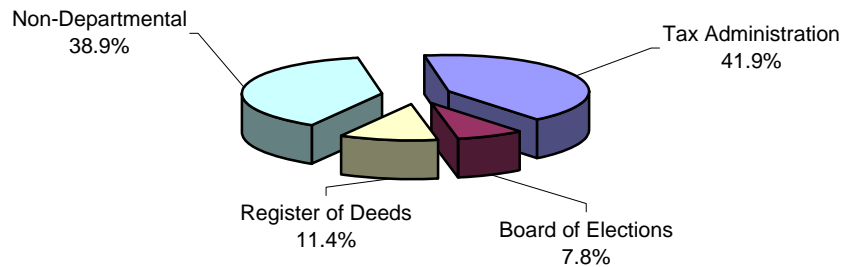
## General Government Service Area

---

**FY 2012 Total County - \$388,239,166**



**FY 2012 General Government County Dollars - \$12,688,547**

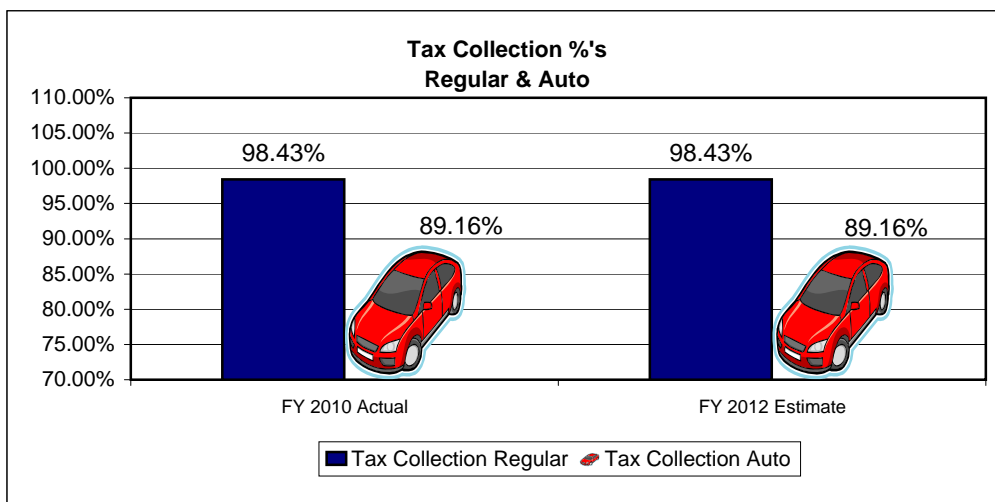
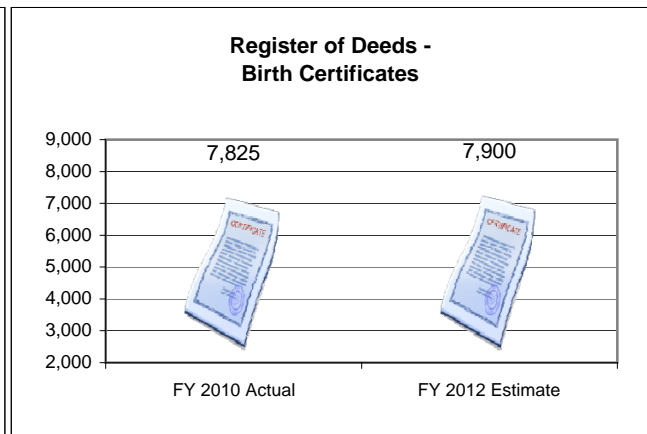
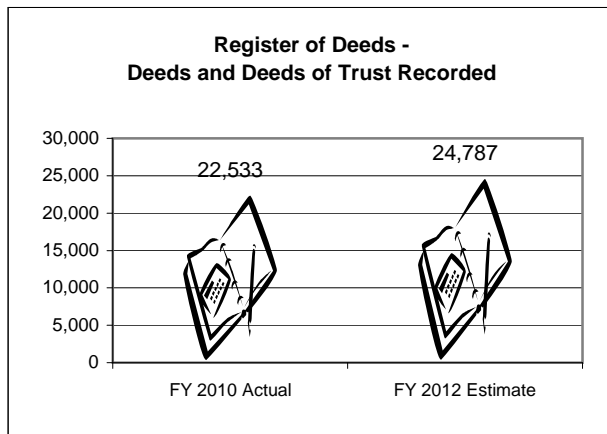
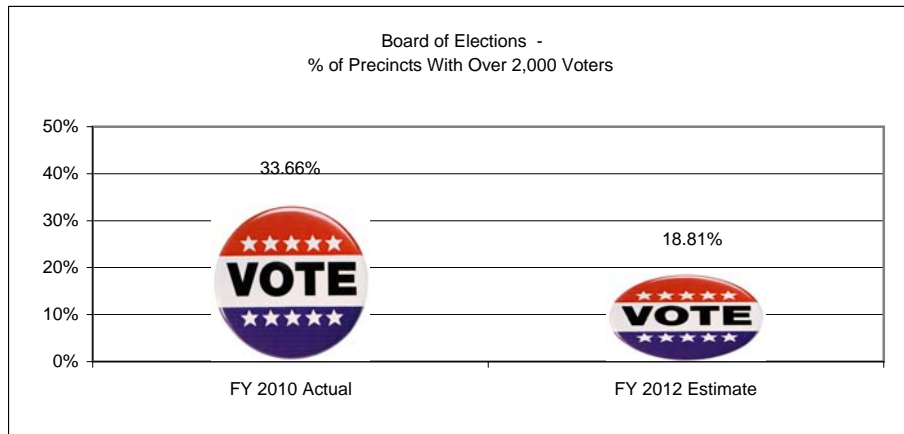


### **OPERATING POLICIES AND GOALS:**

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

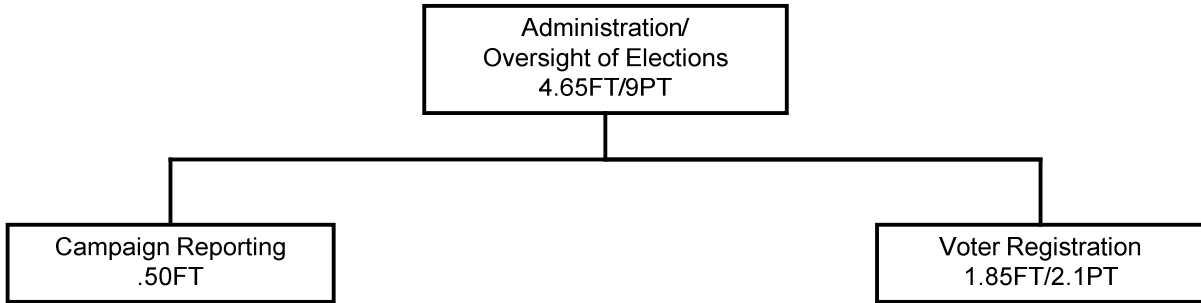


## Forsyth County Personnel By General Government Service Area

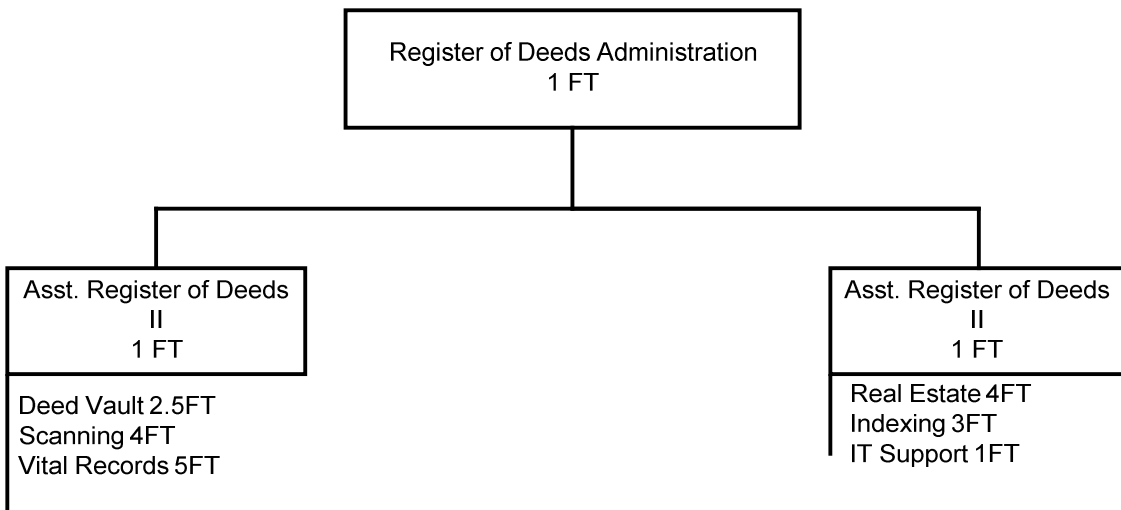
---

	FY 09-10 Prior Year <u>Actual</u>	FY 10-11 Current Year <u>Original</u> <u>Estimate</u>	<u>Request</u>	FY 11-12 Continuation <u>Recommend</u>	<u>Adopted</u>
<b><u>Department</u></b>					
<b>Board of Elections</b>					
Full	7	7	7	7	7
Part	3	3	3	3	3
<b>Register of Deeds</b>					
Full	25	24	24	22	22
Part	0	1	1	1	1
<b>Tax Assessing</b>					
Full	76	76	76	76	76
Part	10	10	10	10	10
<b>TOTAL SERVICE AREA - FT</b>	<b>108</b>	<b>107</b>	<b>107</b>	<b>105</b>	<b>105</b>
<b>TOTAL SERVICE AREA - PT</b>	<b>13</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>14</b>

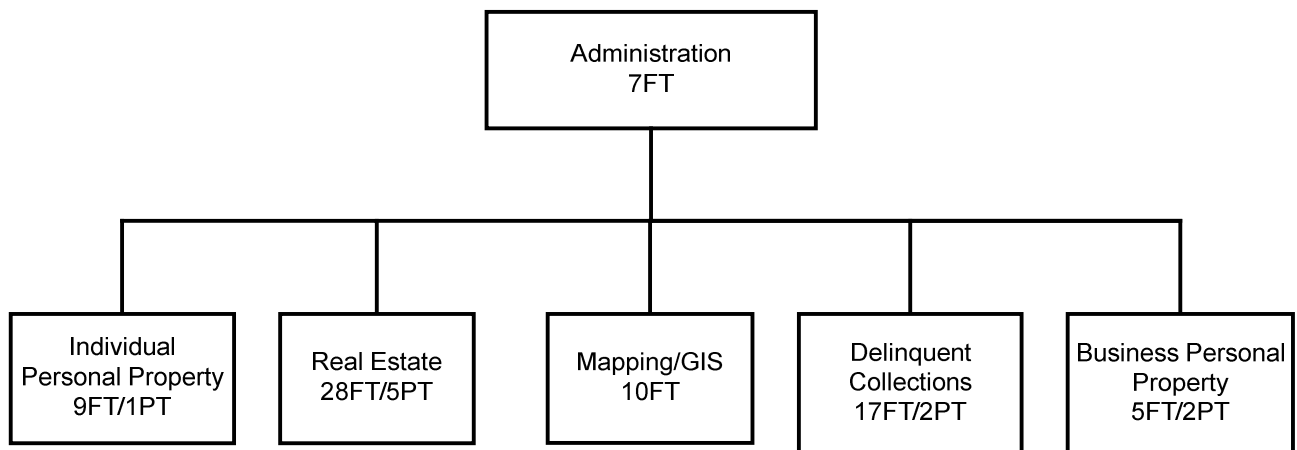
## Board of Elections



## 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

County dollars for the Board of Elections increase significantly in FY 12 due to both expenditure increases and revenue decreases. There will be two (2) elections in FY 12 compared to one election in FY 11. Expenditures increase 9.3% (\$84,282) over Current Year Original budget due to municipal elections in Bethania, Clemmons, Kernersville, Rural Hall, Lewisville, Tobaccoville, and Walkertown. These elections will be reimbursed by the municipalities. Revenue decreases due to changes in the City/County Agreement which discontinued municipal reimbursement for general Board of Election administration and county-wide elections.

The other election in FY 12 is the County-wide Regular Primary in May 2012. This Primary will include the Presidential Primary, the NC Gubernatorial Primary, and the primaries for the U.S. House of Representatives. The County-wide Regular Primary's costs are not reimbursed by municipalities.

---

## PERFORMANCE MEASURES

	<u>FY 2010 ACTUAL</u>	<u>FY 2011 ESTIMATE</u>	<u>FY 2012 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	1	2
# Precincts/ # over 3,000 reg.	101/34	101/34	101/19
Have 3,000 or less voters per precinct % of goal accomplished	66.3%	66.3%	81.0%

---

## PROGRAM SUMMARY

	<u>FY 09-10 Prior Year Actual</u>	<u>FY 10-11 Current Year Original      Estimate</u>		<u>FY 11-12 Continuation Request</u>	<u>Recommend</u>	<u>Adopted</u>
Registration & Maint.	548,376	609,210	595,442	629,233	619,760	619,897
State, County & Mun. Elect.	425,495	296,720	252,336	372,690	370,315	370,315
<b>Total</b>	<b><u>973,871</u></b>	<b><u>905,930</u></b>	<b><u>847,778</u></b>	<b><u>1,001,923</u></b>	<b><u>990,075</u></b>	<b><u>990,212</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 09-10 Prior Year Actual	FY 10-11 Current Year Original	Estimate	Request	FY 11-12 Continuation Recommend	Adopted
<b>EXPENDITURES</b>						
<b>Personal Services</b>						
Salaries & Wages	587,094	438,059	435,287	517,426	517,066	517,186
Employee Benefits	100,897	89,770	97,307	98,842	98,789	98,806
Board Compensation	8,283	9,040	9,040	9,040	9,040	9,040
<b>Total Personal Services</b>	<b>696,274</b>	<b>536,869</b>	<b>541,634</b>	<b>625,308</b>	<b>624,895</b>	<b>625,032</b>
<b>Operating Expenditures</b>						
Professional Fees	61,848	100,720	70,884	76,800	76,800	76,800
Maintenance Service	5,536	61,080	60,880	65,858	65,843	65,843
Rent	31,454	10,500	10,050	45,200	45,200	45,200
Other Purchased Services	103,738	109,396	98,944	110,666	110,666	110,666
Training & Conference	12,449	14,030	15,487	23,209	14,789	14,789
General Supplies	44,057	38,300	37,631	38,605	35,605	35,605
Operating Supplies	15,856	27,500	6,883	9,640	9,640	9,640
Other Operating Costs	2,659	7,535	5,385	6,637	6,637	6,637
<b>Total Operating Exps.</b>	<b>277,597</b>	<b>369,061</b>	<b>306,144</b>	<b>376,615</b>	<b>365,180</b>	<b>365,180</b>
<b>Total Expenditures</b>	<b><u>973,871</u></b>	<b><u>905,930</u></b>	<b><u>847,778</u></b>	<b><u>1,001,923</u></b>	<b><u>990,075</u></b>	<b><u>990,212</u></b>
Cost-Sharing Expenses	76,388	80,653	70,307	94,449	94,449	94,449
Contra-Expenses	0	0	0	0	0	0
<b>REVENUES</b>	<b><u>498,794</u></b>	<b><u>307,705</u></b>	<b><u>0</u></b>	<b><u>64,615</u></b>	<b><u>64,125</u></b>	<b><u>64,125</u></b>
<b>Positions:FT/PT</b>	<b>7/3</b>	<b>7/3</b>	<b>7/3</b>	<b>7/3</b>	<b>7/3</b>	<b>7/3</b>

## 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 \$3,256,931 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 \$2,733,652 for retiree hospitalization. This expense is partially offset by \$368,540 in revenue from premiums paid by retirees.

In FY 12 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 \$145,808 for memberships with Triad Council of Government, NCACC, Institute of Government, and NACO. As part of the adopted budget compromise, a negative \$100,000 is shown in the Travel account. The County Manager has discretion over the amount departments will have to reduce their travel budgets in order to cover this \$100,000 decrease.

Contingency includes \$560,082 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 12 for items/services that were budgeted for and encumbered, but not completely processed in FY 11.

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.

The Current Year Estimate includes a transfer of \$2,969,273 to the 2011 Pay-Go CPO and \$3.4 million to the 2007 Schools CPO to fund various projects approved by the Board of Commissioners.

---

### 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.

	<b>FY 09-10</b>	<b>FY 10-11</b>		<b>FY 11-12</b>		
	<b>Prior Year</b>	<b>Current Year</b>		<b>Continuation</b>		
	<u>Actual</u>	<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	<u>Adopted</u>
Non-Departmental	7,454,771	19,678,517	9,822,982	5,582,340	4,856,179	4,935,676

## Non-Departmental

	FY 09-10 Prior Year Actual	FY 10-11 Current Year Original	Estimate	Request	FY 11-12 Continuation Recommend	Adopted
<b>EXPENDITURES</b>						
<b>Personal Services</b>						
Salary Savings	0	(2,400,000)	0	(3,000,000)	(3,356,931)	(3,256,931)
Retiree Hospitalization	2,526,054	2,500,342	2,687,250	2,733,652	2,733,652	2,733,652
Post Employment Benefits	0	1,600,000	0	1,600,000	1,600,000	1,600,000
Merit For Employees	0	800,270	0	803,880	554,065	554,065
<b>Total Personal Services</b>	<b>2,526,054</b>	<b>2,500,612</b>	<b>2,687,250</b>	<b>2,137,532</b>	<b>1,530,786</b>	<b>1,630,786</b>
<b>Operating Expenditures</b>						
Professional Fees	68,575	71,000	71,000	71,000	71,000	71,000
Other Operating Costs	181,044	195,459	185,459	163,808	163,808	163,808
				<i>Memberships \$145,808, survivor benefits \$18,000.</i>		
Training & Conference	0	0	0	0	0	(100,000)
Prior Year Encumbrances	0	1,800,000	0	1,800,000	1,800,000	1,800,000
Contingency	0	1,050,000	0	900,000	780,585	860,082
				<i>\$560,082 general contingency, \$300,000 special gifts.</i>		
<b>Total Operating Exps.</b>	<b>249,619</b>	<b>3,116,459</b>	<b>256,459</b>	<b>2,934,808</b>	<b>2,815,393</b>	<b>2,794,890</b>
<b>Payments T/O Agencies</b>	<b>460,098</b>	<b>510,000</b>	<b>510,000</b>	<b>510,000</b>	<b>510,000</b>	<b>510,000</b>
	<i>Pass-through funds tire disposal fees (\$490,000), School PEG channel (\$20,000). 100% revenue offset.</i>					
<b>Operating Transfers Out</b>	<b>4,219,000</b>	<b>0</b>	<b>6,369,273</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<i>CYE: Transfers to 2011 Pay-Go &amp; 2007 Schools CPO's.</i>					
<b>Capital Outlay - B/O</b>						
2006 Ed Debt Level Plan	0	9,915,692	0	0	0	0
2008 Ed Debt Level Plan	0	3,635,754	0	0	0	0
<b>Total Expenditures</b>	<b><u>7,454,771</u></b>	<b><u>19,678,517</u></b>	<b><u>9,822,982</u></b>	<b><u>5,582,340</u></b>	<b><u>4,856,179</u></b>	<b><u>4,935,676</u></b>
<b>REVENUES</b>						
	<b><u>764,909</u></b>	<b><u>1,214,146</u></b>	<b><u>876,057</u></b>	<b><u>1,178,540</u></b>	<b><u>1,178,540</u></b>	<b><u>1,178,540</u></b>
	<i>Tire disposal fees (\$490,000), special gifts (\$300,000), retirees hospitalization (\$382,955), 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 budget request reflects a \$15,962 or 11.2% increase over the Current Year Original funding level. The primary driver of this request is a preservation project the Register of Deeds will undertake in FY 12. This project will be funded with Automation Enhancement funds. The Register of Deeds anticipates using \$247,000 of Automation funds in FY 2012.

Revenue has stabilized somewhat from the decline over the past few years, however, no increase is projected for FY 2012

The Register of Deeds has eliminated two positions from the FY 12 budget. One position was shifted to the County Manager's Office and one was deleted due to workload declines in the department.

## PERFORMANCE MEASURES

	<u>FY 2010 ACTUAL</u>	<u>FY 2011 ESTIMATE</u>	<u>FY 2012 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	10,150	10,000	11,165
Deeds of Trust	12,383	12,000	13,622
UCC	468	450	515
Real Estate Copies	23,427	23,000	23,500
Birth Certificates	7,825	7,900	7,900
Death Certificates	5,035	5,500	5,100
Marriage Certificates	1,937	2,000	20,000
Vital Records Copies	54,685	55,000	55,000

## PROGRAM SUMMARY

	<u>FY 09-10 Prior Year Actual</u>	<u>FY 10-11 Current Year Original</u>	<u>Estimate</u>	<u>FY 11-12 Continuation Request</u>	<u>Recommend</u>	<u>Adopted</u>
Register of Deeds	1,251,963	1,220,473	1,248,020	1,203,465	1,191,045	1,194,435
Automation Enhancement	69,152	205,000	221,950	247,000	247,000	247,000
	<u>1,321,115</u>	<u>1,425,473</u>	<u>1,469,970</u>	<u>1,450,465</u>	<u>1,438,045</u>	<u>1,441,435</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 09-10 Prior Year Actual	FY 10-11 Current Year Original	Estimate	Request	FY 11-12 Continuation Recommend	Adopted
<b>EXPENDITURES</b>						
<b>Personal Services</b>						
Salaries & Wages	880,741	870,516	880,882	847,697	838,817	841,777
Employee Benefits	313,681	318,067	341,833	327,206	325,916	326,346
				<i>Includes Register of Deeds supplemental retirement.</i>		
<b>Total Personal Services</b>	<b>1,194,422</b>	<b>1,188,583</b>	<b>1,222,715</b>	<b>1,174,903</b>	<b>1,164,733</b>	<b>1,168,123</b>
 <b>Operating Expenditures</b>						
Maintenance Service	20,050	23,000	22,500	22,000	22,000	22,000
		<i>Maintenance on imaging equipment, scanners, &amp; other office equipment.</i>				
Rent	500	0	500	500	500	500
Other Purchased Services	51,677	128,390	169,880	171,690	171,690	171,690
		<i>Automation funds to preserve old plats/deed books. Creation of microfilm &amp; digital imaging of old microfilm.</i>				
Training & Conference	5,532	5,700	4,450	5,700	5,500	5,500
General Supplies	38,605	42,800	36,716	40,150	39,100	39,100
		<i>Statute updates, office supplies.</i>				
Operating Supplies	3,860	4,000	5,284	13,000	12,000	12,000
		<i>Copier &amp; imaging supplies; CDs; microfilm supplies; toner.</i>				
Other Operating Costs	875	3,000	2,925	2,522	2,522	2,522
		<i>Insurance claims; memberships &amp; dues.</i>				
<b>Total Operating Exps.</b>	<b>121,099</b>	<b>206,890</b>	<b>242,255</b>	<b>255,562</b>	<b>253,312</b>	<b>253,312</b>
 <b>Capital Outlay</b>	 <b>5,594</b>	 <b>30,000</b>	 <b>5,000</b>	 <b>20,000</b>	 <b>20,000</b>	 <b>20,000</b>
		<i>CYE - Archive writer for microfilm creation.</i>				
<b>Total Expenditures</b>	<b><u>1,321,115</u></b>	<b><u>1,425,473</u></b>	<b><u>1,469,970</u></b>	<b><u>1,450,465</u></b>	<b><u>1,438,045</u></b>	<b><u>1,441,435</u></b>
 Cost-Sharing Expenses	 144,564	 154,510	 144,056	 146,686	 146,686	 146,686
Contra-Expenses	0	0	0	0	0	0
 <b>REVENUES</b>	 <b><u>2,842,204</u></b>	 <b><u>2,734,400</u></b>	 <b><u>2,653,731</u></b>	 <b><u>2,626,610</u></b>	 <b><u>2,615,210</u></b>	 <b><u>2,615,210</u></b>

**Positions:FT/PT**                                      **25/0**                                      **24/1**                                      **24/1**                                      **22/1**                                      **22/1**                                      **22/1**

*1FT position deleted; 1FT position reallocated to the Manager's Office.*

# 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 12 Adopted budget reflects a net County dollar decrease of \$6,827 or .2% over the FY 11 Original budget. The decrease is attributable to cuts in part-time salaries and longevity.

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

---

## PERFORMANCE MEASURES

	<u>FY 2010 ACTUAL</u>	<u>FY 2011 ESTIMATE</u>	<u>FY 2012 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	13,897	12,497	12,500
Property Transfers	14,380	13,350	13,000
Board of E & R Appeals	3,998	722	600
PTC Appeals	15	68	30
Tax Collection %-Regular	98.43%	98.43%	98.43%
Tax Collection %-Autos	89.16%	89.16%	89.16%
Process deeds - days past recording	4	4	4
Process deed splits - days past received	17	17	15
Process plats - days past received	12	12	10

---

## PROGRAM SUMMARY

	<u>FY 09-10 Prior Year Actual</u>	<u>FY 10-11 Current Year</u>		<u>FY 11-12 Continuation</u>		<u>Adopted</u>
	<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>		
Tax Assessing	2,663,549	3,021,792	2,927,279	2,651,948	2,604,953	2,615,352
Quadrennial Reappraisal	940,471	668,460	618,405	1,096,072	1,065,732	1,065,732
Tax Collection	1,482,293	1,615,736	1,566,056	1,650,647	1,640,140	1,640,140
<b>Total</b>	<b><u>5,086,313</u></b>	<b><u>5,305,988</u></b>	<b><u>5,111,740</u></b>	<b><u>5,398,667</u></b>	<b><u>5,310,825</u></b>	<b><u>5,321,224</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 09-10 Prior Year Actual	FY 10-11 Current Year Original	Estimate	Request	FY 11-12 Continuation Recommend	Adopted
<b>EXPENDITURES</b>						
<b>Personal Services</b>						
Salaries & Wages	3,089,073	3,122,037	3,046,411	3,194,106	3,134,378	3,143,458
Other Employee Comp.	40,000	0	0	0	0	0
Employee Benefits	1,021,025	1,052,849	1,069,900	1,114,919	1,108,471	1,109,790
Board Compensation	6,675	7,500	3,500	5,625	5,625	5,625
<b>Total Personal Services</b>	<b>4,156,773</b>	<b>4,182,386</b>	<b>4,119,811</b>	<b>4,314,650</b>	<b>4,248,474</b>	<b>4,258,873</b>
<b>Operating Expenditures</b>						
Professional Fees	131,536	176,000	143,000	176,000	176,000	176,000
						<i>Audit services, motor vehicle pricing service, legal fees for foreclosures.</i>
Maintenance Service	1,085	6,505	6,505	7,605	6,505	6,505
						<i>Map reproducer, maintenance.</i>
Rent	216	216	216	216	216	216
Construction Services	8,048	0	0	0	0	0
Other Purchased Services	700,592	778,295	692,626	730,399	727,899	727,899
						<i>Software license \$14K, advertising \$53K, tax mail processing \$430K, lockbox \$105K, collection svcs. \$65K, insurance premiums \$11K.</i>
Training & Conference	42,327	50,885	43,585	50,438	50,238	50,238
						<i>Training for certification, required travel, personal mileage.</i>
General Supplies	12,642	32,396	28,092	27,464	27,464	27,464
						<i>Small equipment, books &amp; subscriptions, office supplies.</i>
Operating Supplies	4,850	17,700	14,380	17,800	17,700	17,700
						<i>Envelopes, mapping paper, plotting paper, tapes, files.</i>
Other Operating Costs	16,141	61,605	40,060	59,095	56,329	56,329
						<i>Legal and court \$30K, memberships &amp; dues, insurance claims \$18K.</i>
<b>Total Operating Exps.</b>	<b>917,437</b>	<b>1,123,602</b>	<b>968,464</b>	<b>1,069,017</b>	<b>1,062,351</b>	<b>1,062,351</b>
<b>Capital Outlay</b>	<b>12,103</b>	<b>0</b>	<b>23,465</b>	<b>15,000</b>	<b>0</b>	<b>0</b>
						<i>Data collection software.</i>
<b>Total Expenditures</b>	<b>5,086,313</b>	<b>5,305,988</b>	<b>5,111,740</b>	<b>5,398,667</b>	<b>5,310,825</b>	<b>5,321,224</b>
Cost-Sharing Expenses	891,819	990,975	976,556	934,308	934,308	934,308
Contra-Expenses	(400)	0	(54)	0	0	0
<b>REVENUES</b>	<b>974,888</b>	<b>999,300</b>	<b>970,725</b>	<b>1,027,279</b>	<b>1,021,363</b>	<b>1,021,363</b>
Positions:FT/PT	76/10	76/10	76/10	76/10	76/10	76/10