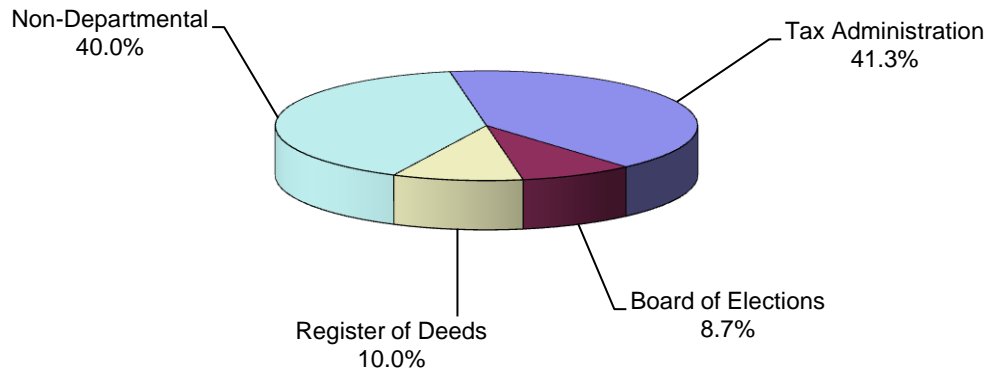


General Government Service Area

FY 2013 General Government County Dollars - \$13,359,558



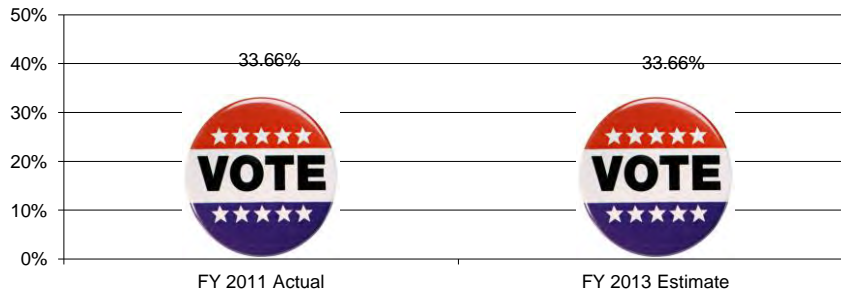
OPERATING POLICIES AND GOALS:

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:

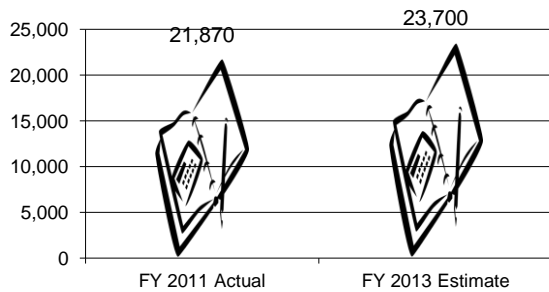
- a. Administering fair and impartial elections, and maintaining accurate voting records.
- b. Setting and executing County policies.
- c. Maintaining public records in accordance with regulations and statutes, and making these records readily available to the public.
- d. Appraising property, processing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

General Government Service Area

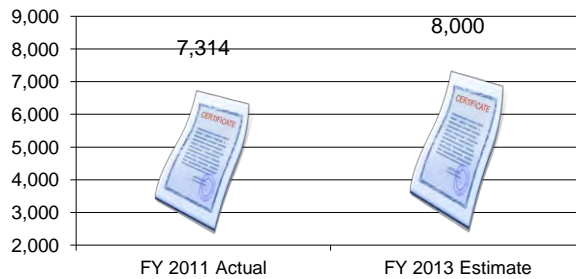
Board of Elections -
% of Precincts With Over 3,000 Voters



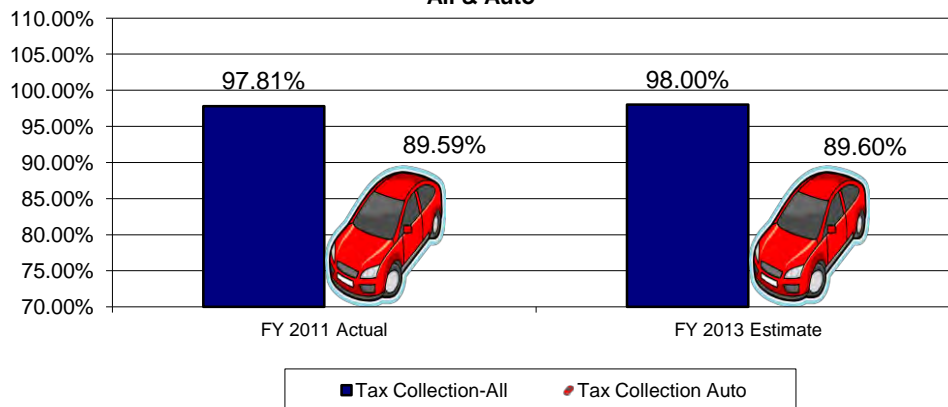
Register of Deeds -
Deeds and Deeds of Trust Recorded



Register of Deeds -
Birth Certificates



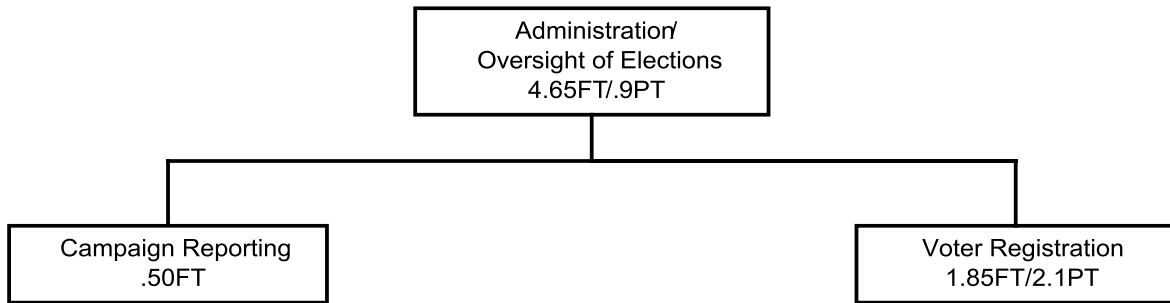
Tax Collection %'s
All & Auto



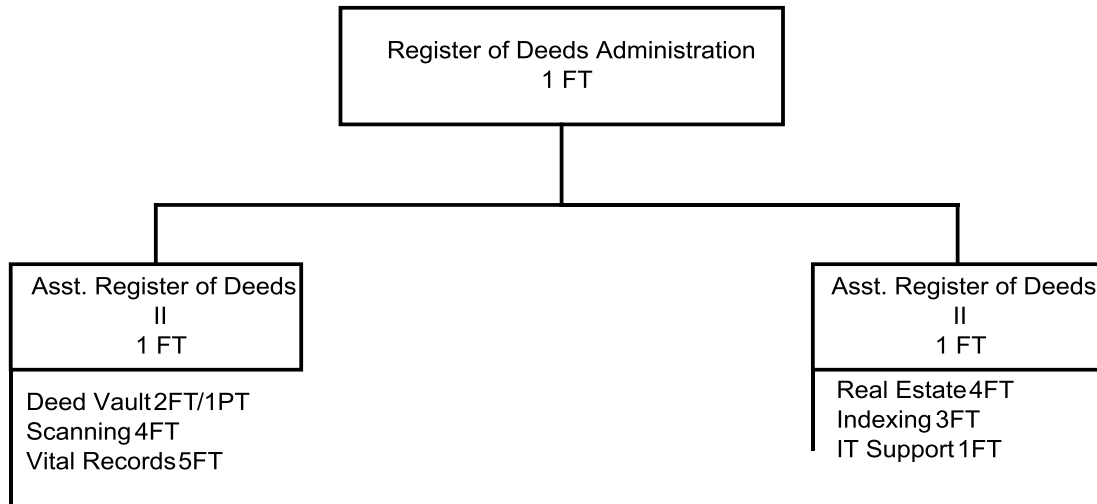
Forsyth County Personnel By General Government Service Area

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

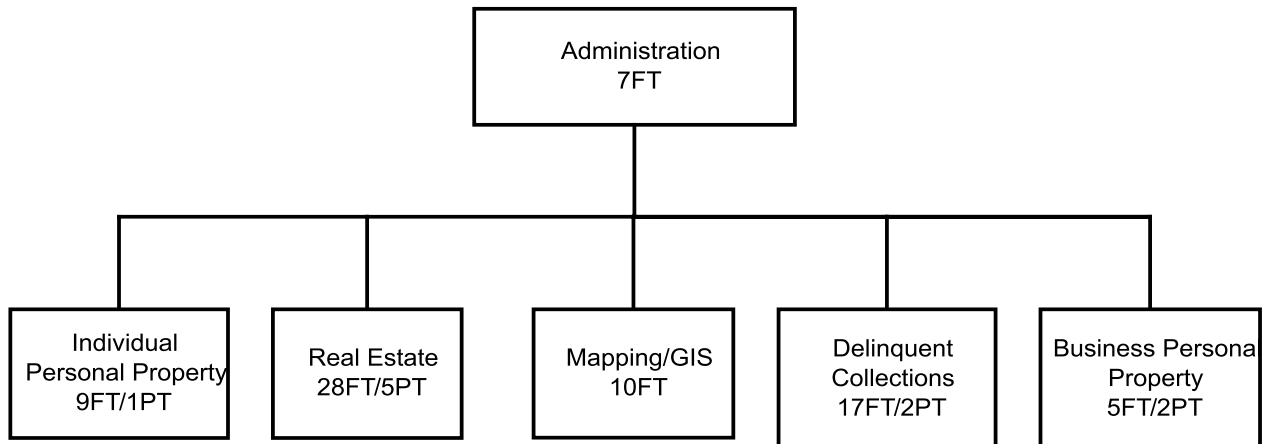
Board of Elections



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

The Board of Elections will run one election in FY 13 - the General Election in November 2012 that will include the Presidential election, the NC gubernatorial election, and the elections for the U.S. Congress and the NC General Assembly. In addition, local judges and Board of Commissioners races will be held.

In FY 12, the Board of Elections ran two elections, however, the elections for the municipalities were reimbursed by the various cities and towns. The two elections (municipal and primary) were budgeted at \$370,315 in FY 12. The General Election in November 2012 is budgeted at \$525,630. Actual expenditures in FY 09 for the General Election were \$530,018, so the requested budget is actually \$4,388, or 0.8% lower for a comparable election. Revenue is lower this year due to the non-reimbursable nature of the November 2012 elections.

The Adopted budget for the Board of Elections is \$135,142 higher than FY 12. The primary reason for this is an increase in Temporary Outside Help for the General Election.

PERFORMANCE MEASURES

	<u>FY 2011 ACTUAL</u>	<u>FY 2012 ESTIMATE</u>	<u>FY 2013 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	2	2
# Precincts/ # over 3,000 reg.	34	34	34
Have 3,000 or less voters per precinct % of goal accomplished	66.0%	66.0%	66.0%

PROGRAM SUMMARY

	<u>FY 10-11 Prior Year Actual</u>	<u>FY 11-12 Current Year</u>		<u>FY 12-13 Continuation</u>		
		<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	<u>Adopted</u>
Registration & Maint.	502,416	619,896	685,192	649,530	647,054	646,923
State, County & Mun. Elect.	270,084	370,316	339,437	520,330	520,330	513,630
Total	<u>772,500</u>	<u>990,212</u>	<u>1,024,629</u>	<u>1,169,860</u>	<u>1,167,384</u>	<u>1,160,553</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 10-11 Prior Year Actual	FY 11-12 Current Year Original	Estimate	Request	FY 12-13 Continuation Recommend	Adopted
EXPENDITURES						
Personal Services						
Salaries & Wages	435,280	517,186	503,536	495,540	495,540	495,426
Employee Benefits	97,571	98,806	108,498	105,726	104,948	104,931
Board Compensation	9,036	9,040	9,040	9,040	9,040	9,040
Total Personal Services	541,887	625,032	621,074	610,306	609,528	609,397
Operating Expenditures						
Professional Fees	87,544	76,800	78,521	218,000	218,000	218,000
				<i>Temp agency workers to help prepare for elections, janitorial services for precincts.</i>		
Maintenance Service	3,402	65,843	64,718	69,950	69,950	69,950
				<i>Statutorily required maintenance for voting equipment, other equipment maintenance.</i>		
Rent	10,703	45,200	48,266	36,640	36,640	36,640
				<i>Precinct space rental, truck rental to transport voting equipment.</i>		
Other Purchased Services	67,586	110,666	104,238	132,440	132,440	132,440
				<i>Voter card printing, software maintenance, ballot printing, advertising, insurance premiums, precinct phone services.</i>		
Training & Conference	15,747	14,789	20,357	15,689	15,689	15,689
				<i>Includes mileage for election workers.</i>		
General Supplies	38,913	35,605	34,420	34,800	34,800	34,800
				<i>Supplies & small equipment for office, elections.</i>		
Operating Supplies	5,393	9,640	9,500	33,500	33,500	26,800
				<i>Supplies, computer software.</i>		
Other Operating Costs	1,325	6,637	43,535	18,535	16,837	16,837
				<i>Memberships & dues, insurance claims.</i>		
Total Operating Exps.	230,613	365,180	403,555	559,554	557,856	551,156
Total Expenditures	<u>772,500</u>	<u>990,212</u>	<u>1,024,629</u>	<u>1,169,860</u>	<u>1,167,384</u>	<u>1,160,553</u>
Cost-Sharing Expenses	73,615	94,449	93,380	59,250	59,250	59,250
Contra-Expenses	0	0	0	0	0	0
REVENUES	<u>17,944</u>	<u>64,125</u>	<u>45,845</u>	<u>70</u>	<u>70</u>	<u>70</u>
Positions:FT/PT	7/3	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 \$3,500,000 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 is \$2,977,300 for retiree hospitalization. This expense is partially offset by \$404,302 in revenue from premiums paid by retirees.

In FY 13 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 \$144,365 for memberships with Triad Council of Government, NCACC, Institute of Government, and NACO.

Contingency includes \$762,575 for General Contingency and \$300,000 for Special Gifts. General Contingency was enhanced due to several outstanding issues unresolved when the budget was adopted. These outstanding issues include: 1) bid proposals for inmate medical services, 2) final county costs related to City/County shared departments administered by the City of Winston-Salem; and 3) gasoline costs. 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 13 for items/services that were budgeted for and encumbered, but not completely processed in FY 12.

Payments To Other Agencies provides \$570,000 for distribution of State funds to the Utilities Commission for disposal of tires, the Solid Waste Tax, and the Electronics Recycling Tax. All of these expenses are 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.

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 10-11	FY 11-12		FY 12-13		
	Prior Year	Current Year		Continuation		
	Actual	Original	Estimate	Request	Recommend	Adopted
Non-Departmental	9,882,793	4,935,676	4,006,723	6,344,900	5,808,565	5,345,140

Non-Departmental

	FY 10-11 Prior Year Actual	FY 11-12 Current Year Original	Estimate	Request	FY 12-13 Continuation Recommend	Adopted
EXPENDITURES						
Personal Services						
Salary Savings	0	(3,256,931)	0	(3,500,000)	(3,500,000)	(3,500,000)
Retiree Hospitalization	2,714,742	2,733,652	2,875,500	2,977,300	2,977,300	2,977,300
Post Employment Benefits	0	1,600,000	0	1,600,000	1,600,000	1,600,000
Merit For Employees	0	554,065	0	1,103,235	566,900	566,900
Total Personal Services	2,714,742	1,630,786	2,875,500	2,180,535	1,644,200	1,644,200
Operating Expenditures						
Professional Fees	71,650	71,000	80,000	71,000	71,000	71,000
Training & Conference	0	(100,000)	0	0	0	0
Other Operating Costs	183,459	163,808	415,515	162,365	162,365	162,365
				<i>Memberships \$144,365, survivor benefits \$18,000.</i>		
Prior Year Encumbrances	0	1,800,000	0	1,800,000	1,800,000	1,800,000
Contingency	0	860,082	0	1,526,000	1,526,000	1,062,575
				<i>\$762,575 general contingency, \$300,000 special gifts.</i>		
Total Operating Exps.	255,109	2,794,890	495,515	3,559,365	3,559,365	3,095,940
Payments T/O Agencies	543,666	510,000	635,708	605,000	605,000	605,000
	<i>Pass-through funds tire disposal fees (\$570,000), School PEG channel (\$35,000). 100% revenue offset.</i>					
Operating Transfers Out	6,369,276	0	0	0	0	0
Total Expenditures	<u>9,882,793</u>	<u>4,935,676</u>	<u>4,006,723</u>	<u>6,344,900</u>	<u>5,808,565</u>	<u>5,345,140</u>
REVENUES						
	<u>888,858</u>	<u>1,218,540</u>	<u>995,236</u>	<u>1,309,302</u>	<u>1,309,302</u>	<u>1,309,302</u>
	<i>Adopted: Tire disposal fees (\$497,000), special gifts (\$300,000), retirees hospitalization (\$404,302), School PEG Channel (\$35,000), Solid Waste Disposal (\$43,000), Electronic recycling (\$30,000).</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 FY 13 Adopted expenditure budget reflects a \$107,860, or 7.5% decrease from the FY 12 Original budget. Revenue is projected to increase slightly while expenditures are being reduced in both Administration and the Automation Enhancement Fund.

Revenue is projected to increase \$337,940 or 12.9% in FY 13. Included in this revenue is \$200,000 from the Automation Enhancement Fund balance for the County to use for technology upgrades. This budget is essentially lower in all categories except for Personal Services which is increasing slightly due to an increase in employee benefits.

PERFORMANCE MEASURES

	<u>FY 2011 ACTUAL</u>	<u>FY 2012 ESTIMATE</u>	<u>FY 2013 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	9,215	9,400	10,300
Deeds of Trust	12,655	12,900	13,400
UCC	450	550	600
Real Estate Copies	21,648	21,500	23,000
Birth Certificates	7,314	7,900	8,000
Death Certificates	5,041	5,100	5,100
Marriage Certificates	2,001	2,000	2,100
Vital Records Copies	58,043	60,000	63,000

PROGRAM SUMMARY

	<u>FY 10-11 Prior Year Actual</u>	<u>FY 11-12 Current Year Original</u>	<u>Estimate</u>	<u>FY 12-13 Continuation Request</u>	<u>Recommend</u>	<u>Adopted</u>
Register of Deeds	1,247,983	1,194,435	1,209,870	1,196,102	1,193,518	1,183,575
Automation Enhancement	148,138	247,000	196,400	150,000	150,000	150,000
	<u>1,396,121</u>	<u>1,441,435</u>	<u>1,406,270</u>	<u>1,346,102</u>	<u>1,343,518</u>	<u>1,333,575</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 10-11 Prior Year <u>Actual</u>	FY 11-12 Current Year <u>Original</u> <u>Estimate</u>	<u>Request</u>	FY 12-13 Continuation <u>Recommend</u>	<u>Adopted</u>
EXPENDITURES					
Personal Services					
Salaries & Wages	877,113	841,777	836,655	844,167	841,509
Employee Benefits	343,090	326,346	354,060	333,435	330,692
				<i>Includes Register of Deeds supplemental retirement.</i>	
Total Personal Services	1,220,203	1,168,123	1,190,715	1,177,602	1,172,201
Operating Expenditures					
Maintenance Service	12,345	22,000	22,660	22,000	22,000
				<i>Maintenance on imaging equipment, scanners, & other office equipment.</i>	
Rent	500	500	0	0	0
Other Purchased Services	110,349	171,690	126,572	92,000	91,900
				<i>Automation funds to preserve old plats/deed books. Creation of microfilm & digital imaging of old microfilm.</i>	
Training & Conference	4,902	5,500	2,750	3,300	750
General Supplies	41,990	39,100	40,819	22,300	18,950
				<i>Statute updates, office supplies.</i>	
Operating Supplies	5,357	12,000	6,660	6,200	5,400
				<i>Copier & imaging supplies; CDs; microfilm supplies; toner.</i>	
Other Operating Costs	475	2,522	1,150	2,700	2,374
				<i>Insurance claims; memberships & dues.</i>	
Total Operating Exps.	175,918	253,312	200,611	148,500	141,374
Capital Outlay	0	20,000	14,944	20,000	20,000
				<i>CYE - Archive writer for microfilm creation.</i>	
Total Expenditures	<u>1,396,121</u>	<u>1,441,435</u>	<u>1,406,270</u>	<u>1,346,102</u>	<u>1,333,575</u>
Cost-Sharing Expenses	149,865	146,686	145,609	144,647	144,647
Contra-Expenses	0	0	0	0	0
REVENUES	<u>2,699,659</u>	<u>2,615,210</u>	<u>2,752,044</u>	<u>2,753,150</u>	<u>2,953,150</u>
Positions:FT/PT	24/1	22/1	22/1	22/1	22/1

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 FY 13 Adopted budget reflects a net County dollar increase of \$65,019 or 1.5% over the FY 12 Original budget. The increase is attributable to costs associated with the upcoming revaluation, collection costs, audit services, and personal services.

Revenues are up \$134,047 or 13.1% due to reimbursements from the municipalities for tax collection services and foreclosure legal fee reimbursements.

PERFORMANCE MEASURES

	<u>FY 2011 ACTUAL</u>	<u>FY 2012 ESTIMATE</u>	<u>FY 2013 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	12,937	13,200	13,300
Property Transfers	14,552	12,375	1,300
Board of E & R Appeals	795	1,012	850
PTC Appeals	42	36	15
Tax Collection %-All	97.81%	98.00%	98.00%
Tax Collection %-Real	98.40%	98.65%	98.65%
Tax Collection %-Personal	98.82%	99.00%	99.00%
Tax Collection-RMV	89.59%	89.60%	89.60%
Process deeds - days past recording	4	4	4
Process deed splits - days past received	14	20	15
Process plats - days past received	14	15	15

PROGRAM SUMMARY

	<u>FY 10-11 Prior Year Actual</u>	<u>FY 11-12 Current Year</u>		<u>FY 12-13 Continuation</u>		<u>Adopted</u>
	<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>		
Tax Assessing	2,848,993	2,615,352	2,473,618	2,665,641	2,504,743	2,475,654
Quadrennial Reappraisal	642,356	1,065,732	1,004,090	1,156,593	1,129,167	1,129,167
Tax Collection	1,401,262	1,640,140	1,669,329	1,774,400	1,753,283	1,753,283
Geographic Information	0	0	0	179,156	162,186	162,186
Total	<u>4,892,611</u>	<u>5,321,224</u>	<u>5,147,037</u>	<u>5,775,790</u>	<u>5,549,379</u>	<u>5,520,290</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 10-11 Prior Year Actual	FY 11-12 Current Year Original	Estimate	Request	FY 12-13 Continuation Recommend	Adopted
EXPENDITURES						
Personal Services						
Salaries & Wages	3,052,569	3,143,458	3,004,486	3,163,599	3,135,475	3,127,537
Employee Benefits	1,071,156	1,109,790	1,119,179	1,120,937	1,120,937	1,119,786
Board Compensation	1,950	5,625	4,500	7,500	7,500	7,500
Total Personal Services	4,125,675	4,258,873	4,128,165	4,292,036	4,263,912	4,254,823
Operating Expenditures						
Professional Fees	44,519	176,000	218,000	472,000	322,000	302,000
					<i>Audit services, motor vehicle pricing service, legal fees for foreclosures.</i>	
Maintenance Service	2,818	6,505	3,700	6,630	5,530	5,530
					<i>Map reproducer, maintenance.</i>	
Rent	216	216	216	216	216	216
Other Purchased Services	598,010	727,899	710,981	824,584	814,284	814,284
					<i>Software license \$14K, advertising \$55K, tax mail processing \$511K, lockbox \$105K, collection svcs. \$86K, insurance premiums \$11K.</i>	
Training & Conference	36,976	50,238	37,339	74,520	50,010	50,010
					<i>Training for certification, required travel, personal mileage.</i>	
General Supplies	38,421	27,464	20,984	35,894	25,464	25,464
					<i>Small equipment, books & subscriptions, office supplies.</i>	
Operating Supplies	7,490	17,700	7,000	18,400	18,400	18,400
					<i>Envelopes, mapping paper, plotting paper, tapes, files.</i>	
Other Operating Costs	15,021	56,329	20,652	51,510	49,563	49,563
					<i>Legal and court \$30K, memberships & dues, insurance claims \$11K.</i>	
Total Operating Exps.	743,471	1,062,351	1,018,872	1,483,754	1,285,467	1,265,467
Capital Outlay	23,465	0	0	0	0	0
Total Expenditures	<u>4,892,611</u>	<u>5,321,224</u>	<u>5,147,037</u>	<u>5,775,790</u>	<u>5,549,379</u>	<u>5,520,290</u>
Cost-Sharing Expenses	931,402	934,308	1,011,304	979,389	979,389	979,389
Contra-Expenses	(144)	0	(90)	0	0	0
REVENUES	<u>951,557</u>	<u>1,021,363</u>	<u>1,078,620</u>	<u>1,166,343</u>	<u>1,155,410</u>	<u>1,155,410</u>
Positions:FT/PT	76/10	76/10	76/10	76/10	76/10	76/10