

## General Government

### Budget Summary:

|   | FY 04<br>Actual | FY 05<br>Actual | FY 06<br>Amend. | FY 06<br>Estimated | FY 07<br>Total Req. | FY 07<br>Total Rec. | FY 07<br>App. Cont. | FY 07<br>App. Exp. | FY 07<br>Total App. | Cont. %<br>Inc/Dec | Total %<br>Inc/Dec |
|---|-----------------|-----------------|-----------------|--------------------|---------------------|---------------------|---------------------|--------------------|---------------------|--------------------|--------------------|
| <b>Revenues</b>                             |                 |                 |                 |                    |                     |                     |                     |                    |                     |                    |                    |
| <i>Fees &amp; Permits</i>                   | 486,176         | 460,533         | 400,000         | 400,000            | 400,000             | 400,000             | 400,000             | 0                  | 400,000             | 0.0%               | 0.0%               |
| <i>Intergovernmental</i>                    | 19,495          | 33,351          | 0               | 13,299             | 0                   | 0                   | 0                   | 0                  | 0                   | 0.0%               | 0.0%               |
| <i>Miscellaneous</i>                        | -11,589         | -7,572          | -10,000         | -4,902             | -10,000             | -10,000             | -10,000             | 0                  | -10,000             | 0.0%               | 0.0%               |
| <i>Other Taxes/Licenses</i>                 | 373,335         | 492,368         | 400,000         | 569,000            | 450,000             | 450,000             | 450,000             | 0                  | 450,000             | 12.5%              | 12.5%              |
| <i>Sales &amp; Service</i>                  | 35,165          | 36,770          | 21,500          | 31,885             | 18,500              | 18,500              | 18,500              | 0                  | 18,500              | -14.0%             | -14.0%             |
| <i>Transfers</i>                            | 20,000          | 0               | 0               | 0                  | 0                   | 0                   | 0                   | 0                  | 0                   | 0.0%               | 0.0%               |
| <b>Total Revenues</b>                       | 922,582         | 1,015,450       | 811,500         | 1,009,282          | 858,500             | 858,500             | 858,500             | 0                  | 858,500             | 5.8%               | 5.8%               |
| <b>Expenditures</b>                         |                 |                 |                 |                    |                     |                     |                     |                    |                     |                    |                    |
| <i>Salaries</i>                             | 855,890         | 911,473         | 930,058         | 917,570            | 1,033,807           | 1,016,977           | 971,807             | 41,310             | 1,013,117           | 4.5%               | 9.3%               |
| <i>Other Personnel Costs</i>                | 379,621         | 431,952         | 455,312         | 432,278            | 493,941             | 472,645             | 465,386             | 7,747              | 473,133             | 2.2%               | 3.8%               |
| <i>Operating</i>                            | 521,819         | 631,962         | 621,447         | 807,873            | 715,943             | 694,131             | 694,831             | 4,300              | 699,131             | 11.8%              | 11.7%              |
| <i>Public Assistance/Grants/Special Pro</i> | 0               | 14,284          | 17,566          | 35,165             | 0                   | 0                   | 0                   | 0                  | 0                   | -100.0%            | -100.0%            |
| <i>Capital Outlay</i>                       | 11,866          | 16,728          | 443,600         | 161,000            | 25,000              | 25,000              | 0                   | 25,000             | 25,000              | -100.0%            | -94.4%             |
| <b>Total Expenditures</b>                   | 1,769,195       | 2,006,399       | 2,467,983       | 2,353,886          | 2,268,691           | 2,208,753           | 2,132,024           | 78,357             | 2,210,381           | -13.6%             | -10.4%             |
| <b>Net Cost:</b>                            | 846,613         | 990,949         | 1,656,483       | 1,344,604          | 1,410,191           | 1,350,253           | 1,273,524           | 78,357             | 1,351,881           | -23.1%             | -18.4%             |

■ The increase in other taxes/licenses is attributable to increased collections of the register of deeds excise tax.

## Elections Office

The mission of the office of the Board of Elections of Chatham County is to plan, organize, conduct and monitor all elections held in Chatham County and to ensure that citizens have the right to vote in fair and impartial elections, in accordance with State and Federal Elections law and County regulations. The Department will work to ensure accurate voter information and compliance with Campaign Finance Laws. The main objective of this office is to ensure accurate voter registration information and to use that information to ensure that voters in Chatham County are on the rosters in the precinct in which they live and that no person who has chosen to exercise their right to vote is disenfranchised in any way

| <b>Budget Summary:</b>                           | <b>FY 04<br/>Actual</b> | <b>FY 05<br/>Actual</b> | <b>FY 06<br/>Amend.</b> | <b>FY 06<br/>Estimated</b> | <b>FY 07<br/>Total Req.</b> | <b>FY 07<br/>Total Rec.</b> | <b>FY 07<br/>App. Cont.</b> | <b>FY 07<br/>App. Exp.</b> | <b>FY 07<br/>Total App.</b> | <b>% Cont.<br/>Inc/Dec</b> | <b>% Total<br/>Inc/Dec</b> |
|--|-------------------------|-------------------------|-------------------------|----------------------------|-----------------------------|-----------------------------|-----------------------------|----------------------------|-----------------------------|----------------------------|----------------------------|
| <b>Revenues</b>                                  |                         |                         |                         |                            |                             |                             |                             |                            |                             |                            |                            |
| <i>Intergovernmental</i>                         | 19,495                  | 33,351                  | 0                       | 13,299                     | 0                           | 0                           | 0                           | 0                          | 0                           | 0.0%                       | 0.0%                       |
| <i>Sales &amp; Service</i>                       | 3,001                   | 229                     | 3,000                   | 5,200                      | 0                           | 0                           | 0                           | 0                          | 0                           | -100.0%                    | -100.0%                    |
| <b>Total Revenues</b>                            | 22,496                  | 33,580                  | 3,000                   | 18,499                     | 0                           | 0                           | 0                           | 0                          | 0                           | -100.0%                    | -100.0%                    |
| <b>Expenditures</b>                              |                         |                         |                         |                            |                             |                             |                             |                            |                             |                            |                            |
| <i>Salaries</i>                                  | 61,762                  | 69,048                  | 71,607                  | 71,973                     | 75,903                      | 75,903                      | 75,903                      | 0                          | 75,903                      | 6.0%                       | 6.0%                       |
| <i>Other Personnel Costs</i>                     | 42,723                  | 80,253                  | 74,331                  | 65,604                     | 101,328                     | 87,618                      | 87,618                      | 0                          | 87,618                      | 17.9%                      | 17.9%                      |
| <i>Operating</i>                                 | 39,937                  | 111,499                 | 129,230                 | 123,337                    | 170,691                     | 148,441                     | 148,441                     | 0                          | 148,441                     | 14.9%                      | 14.9%                      |
| <i>Public Assistance/Grants/Special Programs</i> | 0                       | 14,284                  | 17,566                  | 35,165                     | 0                           | 0                           | 0                           | 0                          | 0                           | -100.0%                    | -100.0%                    |
| <i>Capital Outlay</i>                            | 0                       | 2,749                   | 443,600                 | 161,000                    | 0                           | 0                           | 0                           | 0                          | 0                           | -100.0%                    | -100.0%                    |
| <b>Total Expenditures</b>                        | 144,422                 | 277,833                 | 736,334                 | 457,079                    | 347,922                     | 311,962                     | 311,962                     | 0                          | 311,962                     | -57.6%                     | -57.6%                     |
| <b>Net Cost:</b>                                 | 121,926                 | 244,252                 | 733,334                 | 438,580                    | 347,922                     | 311,962                     | 311,962                     | 0                          | 311,962                     | -57.5%                     | -57.5%                     |
| <b>FTE's</b>                                     | 2.00                    | 2.00                    | 2.00                    | 2.00                       | 4.00                        | 2.00                        | 2.00                        | 0.00                       | 2.00                        | 0.0%                       | 0.0%                       |

## Governing Board

| Budget Summary:   | FY 04<br>Actual | FY 05<br>Actual | FY 06<br>Amend. | FY 06<br>Estimated | FY 07<br>Total Req. | FY 07<br>Total Rec. | FY 07<br>App. Cont. | FY 07<br>App. Exp. | FY 07<br>Total App. | % Cont.<br>Inc/Dec | % Total<br>Inc/Dec |
|---|-----------------|-----------------|-----------------|--------------------|---------------------|---------------------|---------------------|--------------------|---------------------|--------------------|--------------------|
| <b>Expenditures</b>   |                 |                 |                 |                    |                     |                     |                     |                    |                     |                    |                    |
| <i>Salaries</i>   | 137,643         | 142,576         | 147,889         | 145,574            | 152,168             | 152,168             | 144,115             | 0                  | 144,115             | -2.6%              | -2.6%              |
| <i>Other Personnel Costs</i>  | 72,201          | 72,856          | 89,716          | 76,441             | 84,577              | 84,577              | 84,335              | 0                  | 84,335              | -6.0%              | -6.0%              |
| <i>Operating</i>  | 92,254          | 82,623          | 84,125          | 77,402             | 87,245              | 88,183              | 93,183              | 0                  | 93,183              | 10.8%              | 10.8%              |
| <i>Capital Outlay</i>   | 0               | 8,979           | 0               | 0                  | 0                   | 0                   | 0                   | 0                  | 0                   | 0.0%               | 0.0%               |
| <b>Total Expenditures</b>   | 302,098         | 307,035         | 321,730         | 299,417            | 323,990             | 324,928             | 321,633             | 0                  | 321,633             | 0.0%               | 0.0%               |
| <b>Net Cost:</b>  | 302,098         | 307,035         | 321,730         | 299,417            | 323,990             | 324,928             | 321,633             | 0                  | 321,633             | 0.0%               | 0.0%               |
| <b>FTE's</b>  | 2.00            | 2.00            | 2.00            | 2.00               | 7.00                | 7.00                | 7.00                | 0.00               | 7.00                | 250.0%             | 250.0%             |
| ■The number of FTE's in the Governing Board has not changed. The position count in FY 07 includes the five Commissioners. Previous years did not. |                 |                 |                 |                    |                     |                     |                     |                    |                     |                    |                    |

## Register of Deeds

The mission of the Register of Deeds is to serve as legal custodian of all real estate and vital records for Chatham County. The Register of Deeds and Staff are sworn public officials who are responsible for the accuracy, integrity, and maintenance of the public records we are charged with keeping. We are committed to providing efficient, timely service to the general public and to those professionals who depend on our work.

| <b>Budget Summary:</b>       | <b>FY 04<br/>Actual</b> | <b>FY 05<br/>Actual</b> | <b>FY 06<br/>Amend.</b> | <b>FY 06<br/>Estimated</b> | <b>FY 07<br/>Total Req.</b> | <b>FY 07<br/>Total Rec.</b> | <b>FY 07<br/>App. Cont.</b> | <b>FY 07<br/>App. Exp.</b> | <b>FY 07<br/>Total App.</b> | <b>% Cont.<br/>Inc/Dec</b> | <b>% Total<br/>Inc/Dec</b> |
|------------------------------|-------------------------|-------------------------|-------------------------|----------------------------|-----------------------------|-----------------------------|-----------------------------|----------------------------|-----------------------------|----------------------------|----------------------------|
| <b>Revenues</b>              |                         |                         |                         |                            |                             |                             |                             |                            |                             |                            |                            |
| <i>Fees &amp; Permits</i>    | 486,176                 | 460,533                 | 400,000                 | 400,000                    | 400,000                     | 400,000                     | 400,000                     | 0                          | 400,000                     | 0.0%                       | 0.0%                       |
| <i>Other Taxes/Licenses</i>  | 373,335                 | 492,368                 | 400,000                 | 569,000                    | 450,000                     | 450,000                     | 450,000                     | 0                          | 450,000                     | 12.5%                      | 12.5%                      |
| <b>Total Revenues</b>        | 859,511                 | 952,901                 | 800,000                 | 969,000                    | 850,000                     | 850,000                     | 850,000                     | 0                          | 850,000                     | 6.3%                       | 6.3%                       |
| <b>Expenditures</b>          |                         |                         |                         |                            |                             |                             |                             |                            |                             |                            |                            |
| <i>Salaries</i>              | 189,074                 | 206,495                 | 215,825                 | 216,657                    | 226,145                     | 226,145                     | 230,338                     | 0                          | 230,338                     | 6.7%                       | 6.7%                       |
| <i>Other Personnel Costs</i> | 87,952                  | 93,501                  | 96,386                  | 97,965                     | 99,563                      | 98,609                      | 99,339                      | 0                          | 99,339                      | 3.1%                       | 3.1%                       |
| <i>Operating</i>             | 145,668                 | 104,721                 | 167,649                 | 169,591                    | 144,104                     | 144,104                     | 144,104                     | 0                          | 144,104                     | -14.0%                     | -14.0%                     |
| <b>Total Expenditures</b>    | 422,694                 | 404,717                 | 479,860                 | 484,213                    | 469,812                     | 468,858                     | 473,781                     | 0                          | 473,781                     | -1.3%                      | -1.3%                      |
| <b>Net Cost:</b>             | -436,817                | -548,184                | -320,140                | -484,787                   | -380,188                    | -381,142                    | -376,219                    | 0                          | -376,219                    | 17.5%                      | 17.5%                      |
| <b>FTE's</b>                 | 6.00                    | 6.00                    | 6.00                    | 6.00                       | 6.00                        | 6.00                        | 6.00                        | 0.00                       | 6.00                        | 0.0%                       | 0.0%                       |

## Tax -- Administration

The mission of the Tax Administration Office is to ensure that all Chatham County real and personal property is listed and equitably assessed for taxes in accordance with North Carolina General Statutes, to employ all lawful means to collect all property taxes charged by the governing board, and to provide cost efficient and quality service to the citizens of Chatham County.

| <b>Budget Summary:</b>       | <b>FY 04<br/>Actual</b> | <b>FY 05<br/>Actual</b> | <b>FY 06<br/>Amend.</b> | <b>FY 06<br/>Estimated</b> | <b>FY 07<br/>Total Req.</b> | <b>FY 07<br/>Total Rec.</b> | <b>FY 07<br/>App. Cont.</b> | <b>FY 07<br/>App. Exp.</b> | <b>FY 07<br/>Total App.</b> | <b>% Cont.<br/>Inc/Dec</b> | <b>% Total<br/>Inc/Dec</b> |
|------------------------------|-------------------------|-------------------------|-------------------------|----------------------------|-----------------------------|-----------------------------|-----------------------------|----------------------------|-----------------------------|----------------------------|----------------------------|
| <b>Revenues</b>              |                         |                         |                         |                            |                             |                             |                             |                            |                             |                            |                            |
| <i>Miscellaneous</i>         | -11,589                 | -7,572                  | -10,000                 | -4,902                     | -10,000                     | -10,000                     | -10,000                     | 0                          | -10,000                     | 0.0%                       | 0.0%                       |
| <i>Sales &amp; Service</i>   | 32,164                  | 36,540                  | 18,500                  | 26,685                     | 18,500                      | 18,500                      | 18,500                      | 0                          | 18,500                      | 0.0%                       | 0.0%                       |
| <b>Total Revenues</b>        | 20,575                  | 28,968                  | 8,500                   | 21,783                     | 8,500                       | 8,500                       | 8,500                       | 0                          | 8,500                       | 0.0%                       | 0.0%                       |
| <b>Expenditures</b>          |                         |                         |                         |                            |                             |                             |                             |                            |                             |                            |                            |
| <i>Salaries</i>              | 274,667                 | 294,936                 | 294,325                 | 286,479                    | 336,840                     | 336,840                     | 312,360                     | 24,480                     | 336,840                     | 6.1%                       | 14.4%                      |
| <i>Other Personnel Costs</i> | 97,999                  | 97,702                  | 116,275                 | 111,332                    | 122,068                     | 122,068                     | 110,957                     | 11,111                     | 122,068                     | -4.6%                      | 5.0%                       |
| <i>Operating</i>             | 166,977                 | 225,070                 | 195,238                 | 405,304                    | 247,821                     | 247,821                     | 246,021                     | 1,800                      | 247,821                     | 26.0%                      | 26.9%                      |
| <i>Capital Outlay</i>        | 0                       | 5,000                   | 0                       | 0                          | 0                           | 0                           | 0                           | 0                          | 0                           | 0.0%                       | 0.0%                       |
| <b>Total Expenditures</b>    | 539,644                 | 622,708                 | 605,838                 | 803,115                    | 706,729                     | 706,729                     | 669,338                     | 37,391                     | 706,729                     | 10.5%                      | 16.7%                      |
| <b>Net Cost:</b>             | 519,069                 | 593,739                 | 597,338                 | 781,332                    | 698,229                     | 698,229                     | 660,838                     | 37,391                     | 698,229                     | 10.6%                      | 16.9%                      |
| <b>FTE's</b>                 | 8.00                    | 8.00                    | 8.00                    | 8.00                       | 9.00                        | 9.00                        | 8.00                        | 1.00                       | 9.00                        | 0.0%                       | 12.5%                      |

### Expansion Approved:

■ **Collection Clerk Position:** Establish a tax clerk position to improve the county's ability to increase delinquent tax collections and provide a one-stop collection site for water and tax payments.: Both the water department and tax office need more manpower for collections. The tasks involved in these positions are similar, but intermittent. Separately, the workloads do not warrant fulltime positions. By combining these duties and offering a one-stop payment location, the county will make the best use of one position. With this new collection position, the deputy collector will be able to spend a majority of time on collection of delinquent accounts. Currently, most of her time is spent collecting current taxes. The position is expected to offset more than its full cost by increasing the collection of delinquent taxes. Total Cost: \$37,391; Net Cost: (\$67,608.00)

## Tax -- Land Records

| Budget Summary:           | FY 04<br>Actual | FY 05<br>Actual | FY 06<br>Amend. | FY 06<br>Estimated | FY 07<br>Total Req. | FY 07<br>Total Rec. | FY 07<br>App. Cont. | FY 07<br>App. Exp. | FY 07<br>Total App. | % Cont.<br>Inc/Dec | % Total<br>Inc/Dec |
|---------------------------|-----------------|-----------------|-----------------|--------------------|---------------------|---------------------|---------------------|--------------------|---------------------|--------------------|--------------------|
| <b>Expenditures</b>       |                 |                 |                 |                    |                     |                     |                     |                    |                     |                    |                    |
| Salaries                  | 64,489          | 65,607          | 68,032          | 68,382             | 69,393              | 69,393              | 69,393              | 0                  | 69,393              | 2.0%               | 2.0%               |
| Other Personnel Costs     | 22,065          | 22,763          | 24,779          | 24,817             | 25,827              | 25,827              | 25,827              | 0                  | 25,827              | 4.2%               | 4.2%               |
| Operating                 | 4,238           | 5,834           | 9,902           | 6,324              | 8,948               | 8,948               | 8,948               | 0                  | 8,948               | -9.6%              | -9.6%              |
| <b>Total Expenditures</b> | 90,792          | 94,203          | 102,713         | 99,523             | 104,168             | 104,168             | 104,168             | 0                  | 104,168             | 1.4%               | 1.4%               |
| <b>Net Cost:</b>          | 90,792          | 94,203          | 102,713         | 99,523             | 104,168             | 104,168             | 104,168             | 0                  | 104,168             | 1.4%               | 1.4%               |
| <b>FTE's</b>              | 2.00            | 2.00            | 2.00            | 2.00               | 2.00                | 2.00                | 2.00                | 0.00               | 2.00                | 0.0%               | 0.0%               |

## Tax -- Revaluation

| Budget Summary:              | FY 04<br>Actual | FY 05<br>Actual | FY 06<br>Amend. | FY 06<br>Estimated | FY 07<br>Total Req. | FY 07<br>Total Rec. | FY 07<br>App. Cont. | FY 07<br>App. Exp. | FY 07<br>Total App. | % Cont.<br>Inc/Dec | % Total<br>Inc/Dec |
|------------------------------|-----------------|-----------------|-----------------|--------------------|---------------------|---------------------|---------------------|--------------------|---------------------|--------------------|--------------------|
| <b>Revenues</b>              |                 |                 |                 |                    |                     |                     |                     |                    |                     |                    |                    |
| <i>Transfers</i>             | 20,000          | 0               | 0               | 0                  | 0                   | 0                   | 0                   | 0                  | 0                   | 0.0%               | 0.0%               |
| <b>Total Revenues</b>        | 20,000          | 0               | 0               | 0                  | 0                   | 0                   | 0                   | 0                  | 0                   | 0.0%               | 0.0%               |
| <b>Expenditures</b>          |                 |                 |                 |                    |                     |                     |                     |                    |                     |                    |                    |
| <i>Salaries</i>              | 128,255         | 132,811         | 132,380         | 128,505            | 173,358             | 156,528             | 139,698             | 16,830             | 156,528             | 5.5%               | 18.2%              |
| <i>Other Personnel Costs</i> | 56,680          | 64,877          | 53,825          | 56,119             | 60,578              | 53,946              | 57,310              | -3,364             | 53,946              | 6.5%               | 0.2%               |
| <i>Operating</i>             | 72,745          | 102,215         | 35,303          | 25,915             | 57,134              | 56,634              | 54,134              | 2,500              | 56,634              | 53.3%              | 60.4%              |
| <i>Capital Outlay</i>        | 11,866          | 0               | 0               | 0                  | 25,000              | 25,000              | 0                   | 25,000             | 25,000              | 0.0%               | 2500000.0<br>%     |
| <b>Total Expenditures</b>    | 269,545         | 299,903         | 221,508         | 210,539            | 316,070             | 292,108             | 251,142             | 40,966             | 292,108             | 13.4%              | 31.9%              |
| <b>Net Cost:</b>             | 249,545         | 299,903         | 221,508         | 210,539            | 316,070             | 292,108             | 251,142             | 40,966             | 292,108             | 13.4%              | 31.9%              |
| <b>FTE's</b>                 | 4.00            | 4.00            | 4.00            | 4.00               | 5.00                | 5.00                | 4.00                | 1.00               | 5.00                | 0.0%               | 25.0%              |

### Expansion Approved:

■ Appraiser Position: Effective January 1, 2007, establish an appraiser position to meet increased workload demands.: Chatham County's ratio of parcels to appraisers currently exceeds ratios recommended by the Institute of Government and the Department of Revenue. For a county such as Chatham that conducts its own revaluations, appraises all new construction, and handles all real estate splits and appraisal decisions, the recommended ratio of parcels to appraisals is 7,500 to 10,000 per appraiser. Our current ratio stands at 13,307 parcels per appraiser. Developments that have already been approved, such as Briar Chapel, will continue to add to the workload. In addition, the type of development occurring in the county is more complex than the office has dealt with in the past. The position, which will be hired January 1, 2007, will yield a more manageable workload ratio of 11,687 parcels per appraiser. The vehicle for this position will be funded by a transfer from capital reserve. Total Cost: \$41,721; Net Cost: \$16,721.00