

# General Government

General Government includes departments that carry out mandated functions and support the overall governance of the county.

## Budget Summary:

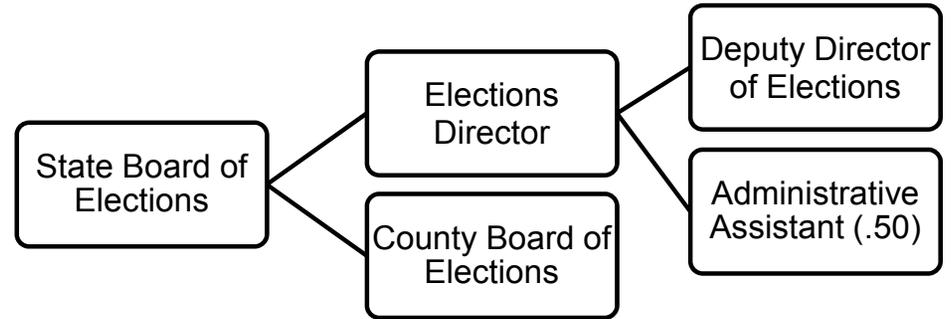
|                                           | A<br>2012<br>Actual | B<br>2013<br>Actual | C<br>2014<br>Amended | D<br>2014<br>Estimated | E<br>2015<br>Total Req. | F<br>2015<br>Total Rec. | G<br>2015<br>Appr. Cont. | H<br>2015<br>Appr. Exp. | I<br>2015<br>Total Appr. | J<br>Variance    | K<br>Total %<br>Inc./Dec. |
|-------------------------------------------|---------------------|---------------------|----------------------|------------------------|-------------------------|-------------------------|--------------------------|-------------------------|--------------------------|------------------|---------------------------|
| <b>Revenues</b>                           |                     |                     |                      |                        |                         |                         |                          |                         |                          |                  |                           |
| Fees & Permits                            | 371,433             | 425,231             | 400,000              | 468,000                | 450,000                 | 450,000                 | 450,000                  | 0                       | 450,000                  | 50,000           | 13%                       |
| Intergovernmental                         | 5,436               | 5,096               | 0                    | 0                      | 0                       | 0                       | 0                        | 0                       | 0                        | 0                | 0%                        |
| Other Taxes/Licenses                      | 382,439             | 466,609             | 400,000              | 518,000                | 500,000                 | 500,000                 | 500,000                  | 0                       | 500,000                  | 100,000          | 25%                       |
| Sales & Service                           | 181,966             | 154,032             | 143,000              | 103,009                | 0                       | 145,000                 | 145,000                  | 0                       | 145,000                  | 2,000            | 1%                        |
| <b>Total Revenues</b>                     | <b>941,274</b>      | <b>1,050,968</b>    | <b>943,000</b>       | <b>1,089,009</b>       | <b>950,000</b>          | <b>1,095,000</b>        | <b>1,095,000</b>         | <b>0</b>                | <b>1,095,000</b>         | <b>152,000</b>   | <b>16%</b>                |
| <b>Expenditures</b>                       |                     |                     |                      |                        |                         |                         |                          |                         |                          |                  |                           |
| Salaries                                  | 1,037,475           | 1,020,153           | 1,079,791            | 1,043,552              | 1,057,434               | 1,094,828               | 1,088,940                | 0                       | 1,088,940                | 9,149            | 1%                        |
| Other Personnel Costs                     | 508,684             | 501,453             | 511,136              | 485,702                | 522,861                 | 530,448                 | 529,330                  | 0                       | 529,330                  | 18,194           | 4%                        |
| Operating                                 | 677,870             | 803,372             | 957,218              | 671,366                | 1,048,354               | 960,854                 | 850,854                  | 110,000                 | 960,854                  | 3,636            | 0%                        |
| Public Assistance/Grants/Special Programs | 0                   | 1,164               | 0                    | 0                      | 0                       | 0                       | 0                        | 0                       | 0                        | 0                | 0%                        |
| Capital Outlay                            | 12,405              | 11,423              | 5,625                | 5,625                  | 57,000                  | 25,000                  | 25,000                   | 0                       | 25,000                   | 19,375           | 344%                      |
| <b>Total Expenditures</b>                 | <b>2,236,434</b>    | <b>2,337,565</b>    | <b>2,553,770</b>     | <b>2,206,245</b>       | <b>2,685,649</b>        | <b>2,611,130</b>        | <b>2,494,124</b>         | <b>110,000</b>          | <b>2,604,124</b>         | <b>50,354</b>    | <b>2%</b>                 |
| <b>Net Cost:</b>                          | <b>1,295,160</b>    | <b>1,286,597</b>    | <b>1,610,770</b>     | <b>1,117,236</b>       | <b>1,735,649</b>        | <b>1,516,130</b>        | <b>1,399,124</b>         | <b>110,000</b>          | <b>1,509,124</b>         | <b>(101,646)</b> | <b>(6%)</b>               |

# 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 the citizens have the right to vote in fair and impartial elections in accordance with State and Federal Elections law and County regulations. The Board of Elections strives to ensure timely, accurate voter registration information and that voters are not disenfranchised in any way. They also ensure compliance with Campaign Reporting and Finance Rules and Regulations.

**Major responsibilities:**

1. Register voters and provide public access to voter registration information
2. Recruit and train 75 to 200 poll workers for each election
3. Receive, audit and maintain campaign finance records for local office candidates and elected officials
4. Code, test and maintain voting machines
5. Conduct absentee voting for each election
6. Inform and educate the public concerning election matters



| <b>Budget Summary:</b>                    | <b>A</b><br>2012<br>Actual | <b>B</b><br>2013<br>Actual | <b>C</b><br>2014<br>Amended | <b>D</b><br>2014<br>Estimated | <b>E</b><br>2015<br>Total Req. | <b>F</b><br>2015<br>Total Rec. | <b>G</b><br>2015<br>Appr. Cont. | <b>H</b><br>2015<br>Appr. Exp. | <b>I</b><br>2015<br>Total Appr. | <b>J</b><br>Variance | <b>K</b><br>Total %<br>Inc./Dec. |
|-------------------------------------------|----------------------------|----------------------------|-----------------------------|-------------------------------|--------------------------------|--------------------------------|---------------------------------|--------------------------------|---------------------------------|----------------------|----------------------------------|
| <b>Revenues</b>                           |                            |                            |                             |                               |                                |                                |                                 |                                |                                 |                      |                                  |
| Intergovernmental                         | 5,436                      | 5,096                      | 0                           | 0                             | 0                              | 0                              | 0                               | 0                              | 0                               | 0                    | 0%                               |
| Sales & Service                           | 1,795                      | 48                         | 3,000                       | 5,009                         | 0                              | 0                              | 0                               | 0                              | 0                               | (3,000)              | (100%)                           |
| <b>Total Revenues:</b>                    | 7,231                      | 5,144                      | 3,000                       | 5,009                         | 0                              | 0                              | 0                               | 0                              | 0                               | (3,000)              | (100%)                           |
| <b>Expenditures</b>                       |                            |                            |                             |                               |                                |                                |                                 |                                |                                 |                      |                                  |
| Salaries                                  | 84,137                     | 100,170                    | 104,888                     | 105,730                       | 104,888                        | 107,268                        | 107,920                         | 0                              | 107,920                         | 3,032                | 3%                               |
| Other Personnel Costs                     | 83,078                     | 86,754                     | 76,145                      | 66,733                        | 83,441                         | 83,906                         | 84,033                          | 0                              | 84,033                          | 7,888                | 10%                              |
| Operating                                 | 113,873                    | 161,143                    | 162,811                     | 148,340                       | 169,799                        | 169,799                        | 169,799                         | 0                              | 169,799                         | 6,988                | 4%                               |
| Public Assistance/Grants/Special Programs | 0                          | 1,164                      | 0                           | 0                             | 0                              | 0                              | 0                               | 0                              | 0                               | 0                    | 0%                               |
| <b>Total Expenditures:</b>                | 281,088                    | 349,231                    | 343,844                     | 320,803                       | 358,128                        | 360,973                        | 361,752                         | 0                              | 361,752                         | 17,908               | 5%                               |
| <b>Net Cost</b>                           | <b>273,857</b>             | <b>344,087</b>             | <b>340,844</b>              | <b>315,794</b>                | <b>358,128</b>                 | <b>360,973</b>                 | <b>361,752</b>                  | <b>0</b>                       | <b>361,752</b>                  | <b>20,908</b>        | <b>6%</b>                        |
| <b>Number of County Employees</b>         | <b>2.00</b>                | <b>2.50</b>                | <b>2.50</b>                 | <b>2.50</b>                   | <b>2.50</b>                    | <b>2.50</b>                    | <b>2.50</b>                     | <b>0.00</b>                    | <b>2.50</b>                     | <b>0.00</b>          | <b>0%</b>                        |

**One-time Expenses:** The FY 2014 budget includes one-time expenses of \$3,000. The FY 2015 budget includes one-time expenses of \$16,779. If one-time expenses are subtracted, the percent difference between the FY 2014 and 2015 budgets is 1.21%.

**Accomplishments:**

1. Successfully implemented changes to all operating procedures to comply with the new election laws, including revisions to forms, handouts, informational brochures, and processes on Election Day.

**Department Links to Commissioner Goals:**

1. Enhance customer service: Implement new election laws for voter ID, provisional voting, absentee voting and campaign finance.
2. Enhance customer service: The director and assistant director will become the first in the county to obtain National Certification in Election Administration in August.
3. Ensure efficient, effective government: Provide up-to-date information and education to parties and civic groups on new election laws.
4. Enhance customer service: Utilizing funding from the NC Association of Directors of Elections, the department will advertise changes in election laws.

**Work Plan**

**Goal:** Improve customer service to provide effective service to all external and internal customers.

**Objectives:**

- Provide timely service for citizens' requests for information (includes combined totals from county-wide annual survey and semi-annual Board of Elections survey).
- Provide additional training opportunities for poll workers and one stop employees.
- Implement educational requirements of new election laws and Voter ID.

| Key Measures                                                                          | FY 2011 Actual | FY 2012 Actual | FY 2013 Actual | FY 2014 Estimated | FY 2015 Projected |
|---------------------------------------------------------------------------------------|----------------|----------------|----------------|-------------------|-------------------|
| Percent of survey respondents who rated overall customer service as good to excellent | 95%            | 95%            | 95%            | 98%               | 98%               |
| Number of training sessions for each election                                         |                | 2              | 1              | 3                 | 2                 |
| Number of persons contacted through meetings planned and conducted (by attendance).   |                | 400            | 150            | 500               | 600               |

**Goal:** Ensure wise use of county funds.

**Objectives:**

- Code elections in house to save expenses.
- Decrease costs of elections by using lowest cost qualified printer.

| Key Measures                                                     | FY 2011 Actual | FY 2012 Actual | FY 2013 Actual | FY 2014 Estimated | FY 2015 Projected |
|------------------------------------------------------------------|----------------|----------------|----------------|-------------------|-------------------|
| Estimated annual savings from programming our own election media | \$5000         | \$5,000        | \$4514.00      | \$5500.00         | \$3500.00         |

|                                                       |        |       |        |       |
|-------------------------------------------------------|--------|-------|--------|-------|
| Cost savings in ballot production and election costs. | \$9000 | \$400 | \$8000 | \$500 |
|-------------------------------------------------------|--------|-------|--------|-------|

**Goal:** Seek opportunities to inform and engage the public in the election process and election laws.

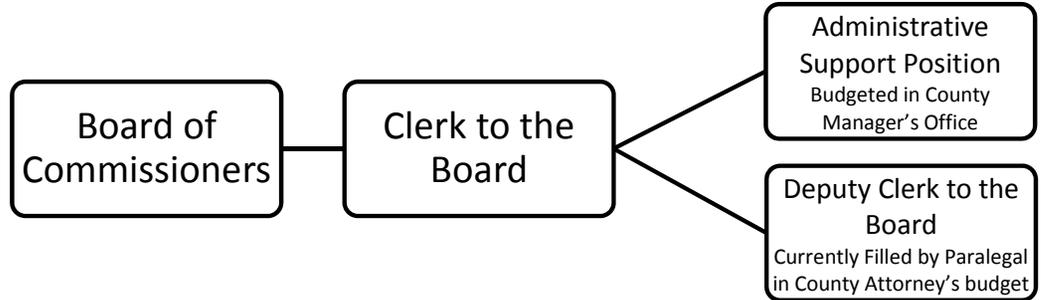
**Objectives:**

- Conduct voter registration drives at high schools for pre-registration of 16 year olds.
- Provide additional venues to inform citizens how they might be impacted by the new election laws.

| Key Measures                                                                                         | FY 2011 Actual | FY 2012 Actual | FY 2013 Actual | FY 2014 Estimated | FY 2015 Projected |
|------------------------------------------------------------------------------------------------------|----------------|----------------|----------------|-------------------|-------------------|
| Percent of voters who vote early in any election                                                     | 33%            | 52%            | 26%            | 55%               | 33%               |
| How many types of venues are offered, i.e. brochures, meetings, handouts (by number and attendance). |                | N/A            | N/A            | 20                | 40                |

## Governing Board

The Board of Commissioners, a five-member elected group, is the governing and policy-making body of Chatham County. Commissioners establish goals for the county, provide policy direction and ensure accountability to the citizens. Commissioners also approve an annual budget and set property tax rates and fees for the county and special taxing districts. By law, the Board of Commissioners directly appoints three principal officials: county manager, county attorney and clerk to the board, all of whom serve at the pleasure of the board. See the County Manager's Office for a copy of the division's work plan/major responsibilities.



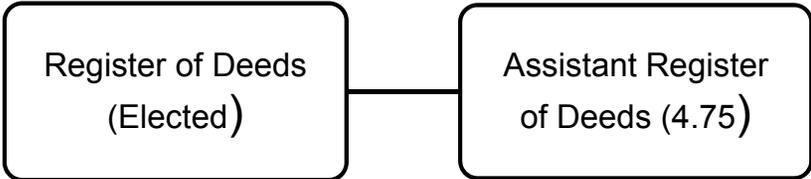
| <b>Budget Summary:</b>            | A<br>2012<br>Actual | B<br>2013<br>Actual | C<br>2014<br>Amended | D<br>2014<br>Estimated | E<br>2015<br>Total Req. | F<br>2015<br>Total Rec. | G<br>2015<br>Appr. Cont. | H<br>2015<br>Appr. Exp. | I<br>2015<br>Total Appr. | J<br>Variance  | K<br>Total %<br>Inc./Dec. |
|-----------------------------------|---------------------|---------------------|----------------------|------------------------|-------------------------|-------------------------|--------------------------|-------------------------|--------------------------|----------------|---------------------------|
| <b>Expenditures</b>               |                     |                     |                      |                        |                         |                         |                          |                         |                          |                |                           |
| Salaries                          | 160,862             | 164,579             | 169,486              | 149,442                | 156,189                 | 160,615                 | 162,468                  | 0                       | 162,468                  | (7,018)        | (4%)                      |
| Other Personnel Costs             | 87,373              | 84,651              | 88,947               | 83,703                 | 89,371                  | 90,237                  | 90,598                   | 0                       | 90,598                   | 1,651          | 2%                        |
| Operating                         | 71,314              | 94,443              | 97,414               | 84,639                 | 99,580                  | 99,580                  | 99,580                   | 0                       | 99,580                   | 2,166          | 2%                        |
| <b>Total Expenditures:</b>        | 319,549             | 343,673             | 355,847              | 317,784                | 345,140                 | 350,432                 | 352,646                  | 0                       | 352,646                  | (3,201)        | (1%)                      |
| <b>Net Cost</b>                   | <b>319,549</b>      | <b>343,673</b>      | <b>355,847</b>       | <b>317,784</b>         | <b>345,140</b>          | <b>350,432</b>          | <b>352,646</b>           | <b>0</b>                | <b>352,646</b>           | <b>(3,201)</b> | <b>(1%)</b>               |
| <b>Number of County Employees</b> | <b>2.00</b>         | <b>2.00</b>         | <b>2.00</b>          | <b>2.00</b>            | <b>2.00</b>             | <b>2.00</b>             | <b>2.00</b>              | <b>0.00</b>             | <b>2.00</b>              | <b>2.00</b>    | <b>0%</b>                 |

# 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 is responsible for the accuracy, integrity and maintenance of public records, as required by law.

**Major responsibilities:**

1. Record, scan, index and verify land records for archival purposes
2. Research and maintain Birth, Death, Marriage and Military Discharge records
3. Issue marriage licenses and forward archive information to NC Vital Records office
4. Prepare and submit delayed and amended vital records (Births and Deaths) certificates
5. Administer Notary Public oaths, maintain Notary Public records and mail records to NC Secretary of State's Office
6. Collate and mail recorded processed documents to return addresses on documents after scanning, checking and transferring to internet



| <b>Budget Summary:</b>            | <b>A</b><br>2012<br>Actual | <b>B</b><br>2013<br>Actual | <b>C</b><br>2014<br>Amended | <b>D</b><br>2014<br>Estimated | <b>E</b><br>2015<br>Total Req. | <b>F</b><br>2015<br>Total Rec. | <b>G</b><br>2015<br>Appr. Cont. | <b>H</b><br>2015<br>Appr. Exp. | <b>I</b><br>2015<br>Total Appr. | <b>J</b><br>Variance | <b>K</b><br>Total %<br>Inc./Dec. |
|-----------------------------------|----------------------------|----------------------------|-----------------------------|-------------------------------|--------------------------------|--------------------------------|---------------------------------|--------------------------------|---------------------------------|----------------------|----------------------------------|
| <b>Revenues</b>                   |                            |                            |                             |                               |                                |                                |                                 |                                |                                 |                      |                                  |
| Fees & Permits                    | 371,433                    | 425,231                    | 400,000                     | 468,000                       | 450,000                        | 450,000                        | 450,000                         | 0                              | 450,000                         | 50,000               | 13%                              |
| Other Taxes/Licenses              | 382,439                    | 466,609                    | 400,000                     | 518,000                       | 500,000                        | 500,000                        | 500,000                         | 0                              | 500,000                         | 100,000              | 25%                              |
| <b>Total Revenues:</b>            | 753,872                    | 891,840                    | 800,000                     | 986,000                       | 950,000                        | 950,000                        | 950,000                         | 0                              | 950,000                         | 150,000              | 19%                              |
| <b>Expenditures</b>               |                            |                            |                             |                               |                                |                                |                                 |                                |                                 |                      |                                  |
| Salaries                          | 213,557                    | 221,555                    | 228,212                     | 229,446                       | 235,692                        | 247,107                        | 232,487                         | 0                              | 232,487                         | 4,275                | 2%                               |
| Other Personnel Costs             | 94,763                     | 96,837                     | 100,603                     | 100,637                       | 104,377                        | 106,807                        | 103,946                         | 0                              | 103,946                         | 3,343                | 3%                               |
| Operating                         | 84,838                     | 94,893                     | 97,170                      | 94,253                        | 103,168                        | 103,168                        | 103,168                         | 0                              | 103,168                         | 5,998                | 6%                               |
| <b>Total Expenditures:</b>        | 393,158                    | 413,285                    | 425,985                     | 424,336                       | 443,237                        | 457,082                        | 439,601                         | 0                              | 439,601                         | 13,616               | 3%                               |
| <b>Net Cost</b>                   | <b>(360,714)</b>           | <b>(478,555)</b>           | <b>(374,015)</b>            | <b>(561,664)</b>              | <b>(506,763)</b>               | <b>(492,918)</b>               | <b>(510,399)</b>                | <b>0</b>                       | <b>(510,399)</b>                | <b>(136,384)</b>     | <b>36%</b>                       |
| <b>Number of County Employees</b> | <b>5.75</b>                | <b>5.75</b>                | <b>5.75</b>                 | <b>5.75</b>                   | <b>6.00</b>                    | <b>5.75</b>                    | <b>5.75</b>                     | <b>0.00</b>                    | <b>5.75</b>                     | <b>0.00</b>          | <b>0%</b>                        |

**One-time Expenses:** The FY 2014 budget includes one-time expenses of \$100. If one-time expenses are subtracted, the percent difference between the FY 2014 and 2015 budgets is 3.22%.

## Work Plan

**Goal:** Maximize availability and accessibility of deeds and related documents to general public and professionals who use the information

**Objectives:**

- Index all marriage, death & property records in a timely manner to aid public accessibility.
- Provide online documents search & retrieval system to provide easier accessibility for customers

| Key Measures                                                        | FY 2011 Actual | FY 2012 Actual | FY 2013 Actual | FY 2014 Estimated | FY 2015 Projected |
|---------------------------------------------------------------------|----------------|----------------|----------------|-------------------|-------------------|
| Number of annual visits to online documents (deed) retrieval system | 451,431        | 592,803        | 653,801        | 650,000           | 670,000           |
| Average days for documents to be made available to the public       | 2              | 2              | 2              | 2                 | 2                 |

**Goal:** Efficiently process and file all vital and property records required by state law.

**Objectives:**

- Process all vital records & property records on a daily basis

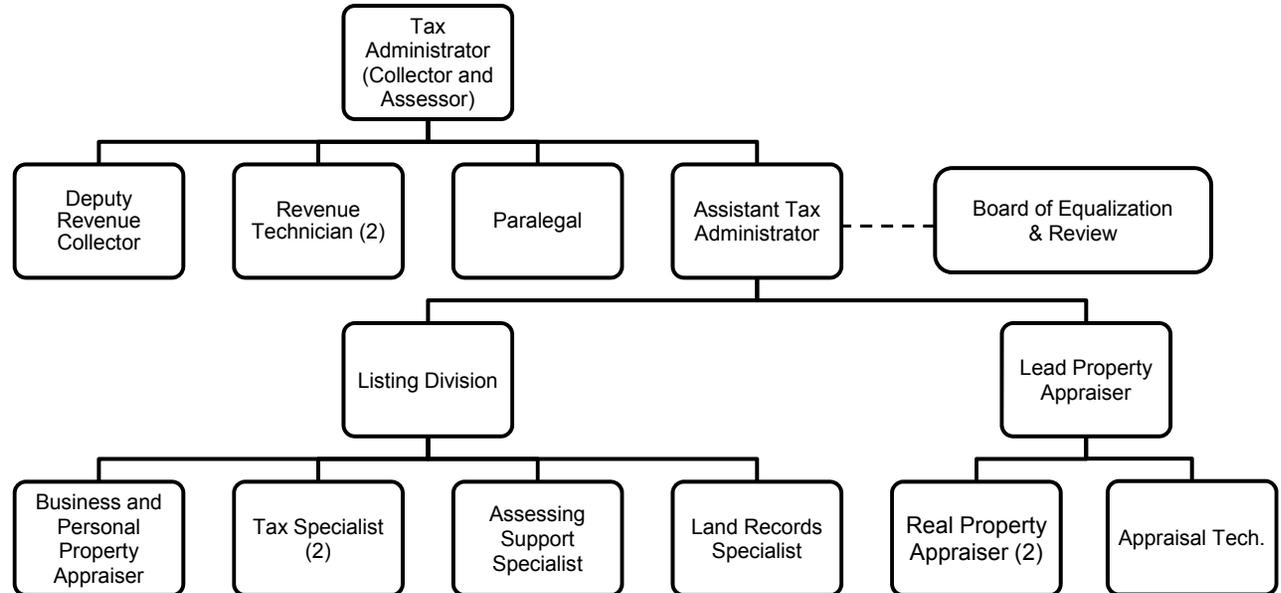
| Key Measures                | FY 2011 Actual | FY 2012 Actual | FY 2013 Actual | FY 2014 Estimated | FY 2015 Projected |
|-----------------------------|----------------|----------------|----------------|-------------------|-------------------|
| Percent of records in error | 0%             | 0%             | 0%             | 0%                | 0%                |

# Tax -- Administration

The mission of the Tax Administration Office is to ensure equitable and fair assessment of all taxable property, the collection of all ad valorem tax and to provide excellent customer service to all Chatham County citizens.

**Major responsibilities:**

1. Prepare and mail annual tax bills for real and personal property and monthly motor vehicle bills
2. Collect all real and personal property tax, daily water payments, gross receipts and occupancy tax.
3. Perform collection procedures
4. Prepare and mail listings forms for real and personal property to all property owners in Chatham County
5. Verify listings compliances and process returned listing forms
6. Perform business audits to verify listing compliance
7. Process, maintain and audit exemption and deferment programs for compliance
8. Assist citizens with property tax questions



| <b>Budget Summary:</b>            | A              | B              | C                | D              | E                | F              | G              | H           | I              | J                | K            |
|-----------------------------------|----------------|----------------|------------------|----------------|------------------|----------------|----------------|-------------|----------------|------------------|--------------|
|                                   | 2012           | 2013           | 2014             | 2014           | 2015             | 2015           | 2015           | 2015        | 2015           | Variance         | Total %      |
|                                   | Actual         | Actual         | Amended          | Estimated      | Total Req.       | Total Rec.     | Appr. Cont.    | Appr. Exp.  | Total Appr.    |                  | Inc./Dec.    |
| <b>Revenues</b>                   |                |                |                  |                |                  |                |                |             |                |                  |              |
| Sales & Service                   | 180,171        | 153,984        | 140,000          | 98,000         | 0                | 145,000        | 145,000        | 0           | 145,000        | 5,000            | 4%           |
| <b>Total Revenues:</b>            | <b>180,171</b> | <b>153,984</b> | <b>140,000</b>   | <b>98,000</b>  | <b>0</b>         | <b>145,000</b> | <b>145,000</b> | <b>0</b>    | <b>145,000</b> | <b>5,000</b>     | <b>4%</b>    |
| <b>Expenditures</b>               |                |                |                  |                |                  |                |                |             |                |                  |              |
| Salaries                          | 365,988        | 347,549        | 422,547          | 415,339        | 419,904          | 433,725        | 437,693        | 0           | 437,693        | 15,146           | 4%           |
| Other Personnel Costs             | 150,416        | 154,867        | 171,931          | 169,920        | 175,709          | 178,410        | 179,185        | 0           | 179,185        | 7,254            | 4%           |
| Operating                         | 339,736        | 410,789        | 497,842          | 300,314        | 485,116          | 358,116        | 358,116        | 0           | 358,116        | (139,726)        | (28%)        |
| Capital Outlay                    | 12,405         | 11,423         | 5,625            | 5,625          | 0                | 0              | 0              | 0           | 0              | (5,625)          | (100%)       |
| <b>Total Expenditures:</b>        | <b>868,545</b> | <b>924,628</b> | <b>1,097,945</b> | <b>891,198</b> | <b>1,080,729</b> | <b>970,251</b> | <b>974,994</b> | <b>0</b>    | <b>974,994</b> | <b>(122,951)</b> | <b>(11%)</b> |
| <b>Net Cost</b>                   | <b>688,374</b> | <b>770,644</b> | <b>957,945</b>   | <b>793,198</b> | <b>1,080,729</b> | <b>825,251</b> | <b>829,994</b> | <b>0</b>    | <b>829,994</b> | <b>(127,951)</b> | <b>(13%)</b> |
| <b>Number of County Employees</b> | <b>10.00</b>   | <b>10.00</b>   | <b>11.00</b>     | <b>11.00</b>   | <b>11.00</b>     | <b>11.00</b>   | <b>11.00</b>   | <b>0.00</b> | <b>11.00</b>   | <b>0.00</b>      | <b>0%</b>    |

**One-time Expenses:** The FY 2014 budget includes one-time expenses of \$8,625. If one-time expenses are subtracted, the percent difference between the FY 2014 and 2015 budgets is (10.50%).

## Work Plan

**Goal:** Assess accurate tax values on all real and personal property, while ensuring that the tax burden is fairly distributed.

**Objectives:**

- List and fairly assess all taxable property in the county.
- Conduct audits of businesses to discover taxable property that has not been properly listed by the owner for tax purposes.
- Support the Board of Equalization and Review in its efforts to review appeals of property values.

| Key Measures                                                                            | FY 2011 Actual | FY 2012 Actual | FY 2013 Actual | FY 2014 Estimated | FY 2015 Projected |
|-----------------------------------------------------------------------------------------|----------------|----------------|----------------|-------------------|-------------------|
| Ratio between assessed property values and market values, as determined by recent sales | 101.9%         | 104.66%        | 104.11         | 103.4%            | <103.4%           |

## Tax -- Assessment & Revaluation

See the Tax Administration Department for a copy of the division's work plan.

**Major responsibilities:**

1. Conduct a countywide property revaluation every 4 years (except if postponed).
2. List and measure all new construction
3. Appraise new subdivisions and land splits to determine appropriate values
4. Assist citizens with real property valuation questions
5. Process and prepare documentation for appeals to the Board of Equalization and Review and the North Carolina Property Tax Commission.

| <b>Budget Summary:</b>            | <b>A</b><br>2012<br>Actual | <b>B</b><br>2013<br>Actual | <b>C</b><br>2014<br>Amended | <b>D</b><br>2014<br>Estimated | <b>E</b><br>2015<br>Total Req. | <b>F</b><br>2015<br>Total Rec. | <b>G</b><br>2015<br>Appr. Cont. | <b>H</b><br>2015<br>Appr. Exp. | <b>I</b><br>2015<br>Total Appr. | <b>J</b><br>Variance | <b>K</b><br>Total %<br>Inc./Dec. |
|-----------------------------------|----------------------------|----------------------------|-----------------------------|-------------------------------|--------------------------------|--------------------------------|---------------------------------|--------------------------------|---------------------------------|----------------------|----------------------------------|
| <b>Expenditures</b>               |                            |                            |                             |                               |                                |                                |                                 |                                |                                 |                      |                                  |
| Salaries                          | 148,018                    | 151,955                    | 154,658                     | 143,595                       | 140,761                        | 146,113                        | 148,372                         | 0                              | 148,372                         | (6,286)              | (4%)                             |
| Other Personnel Costs             | 64,872                     | 63,921                     | 73,510                      | 64,709                        | 69,963                         | 71,088                         | 71,568                          | 0                              | 71,568                          | (1,942)              | (3%)                             |
| Operating                         | 65,371                     | 42,104                     | 101,981                     | 43,820                        | 190,691                        | 230,191                        | 120,191                         | 110,000                        | 230,191                         | 128,210              | 126%                             |
| Capital Outlay                    | 0                          | 0                          | 0                           | 0                             | 57,000                         | 25,000                         | 25,000                          | 0                              | 25,000                          | 25,000               | 100%                             |
| <b>Total Expenditures:</b>        | <b>278,261</b>             | <b>257,980</b>             | <b>330,149</b>              | <b>252,124</b>                | <b>458,415</b>                 | <b>472,392</b>                 | <b>365,131</b>                  | <b>110,000</b>                 | <b>475,131</b>                  | <b>144,982</b>       | <b>44%</b>                       |
| <b>Net Cost</b>                   | <b>278,261</b>             | <b>257,980</b>             | <b>330,149</b>              | <b>252,124</b>                | <b>458,415</b>                 | <b>472,392</b>                 | <b>365,131</b>                  | <b>110,000</b>                 | <b>475,131</b>                  | <b>144,982</b>       | <b>44%</b>                       |
| <b>Number of County Employees</b> | <b>4.00</b>                | <b>4.00</b>                | <b>4.00</b>                 | <b>4.00</b>                   | <b>4.00</b>                    | <b>4.00</b>                    | <b>4.00</b>                     | <b>0.00</b>                    | <b>4.00</b>                     | <b>0.00</b>          | <b>0%</b>                        |

**One-time Expenses:** The FY 2014 budget includes one-time expenses of \$29,145. The FY 2015 budget includes one-time expenses of \$41,800. If one-time expenses are subtracted, the percent difference between the FY 2014 and 2015 budgets is 43.96%.

**Cuts or Expansion Approved:**

New photos for improvements on parcels: Contract to provide photos missing from the tax database that is used by the tax office, city and county law enforcement, central permitting, planning, and environmental health departments. Many tax real estate records are missing photos of main structures. Photos are used not only for the tax office, but also by city and county law enforcement officers, public works departments, central permitting, planning, environmental health, and building inspectors. The public relies on the photos as well, especially real estate agents and attorneys. The Clerk of Court also needs online tax records including the photos. Net Cost: \$110,000

## Tax -- Land Records

One employee has been transferred from Tax--Land Records to Tax--Administration.

**Major responsibilities:**

1. Process land record changes and new subdivisions through deeds and plats
2. Assist citizens with land record questions
3. Research ownership change transactions to verify requirement for sales ratio study for the North Carolina Department of Revenue

| <b>Budget Summary:</b>            | <b>A</b><br>2012<br>Actual | <b>B</b><br>2013<br>Actual | <b>C</b><br>2014<br>Amended | <b>D</b><br>2014<br>Estimated | <b>E</b><br>2015<br>Total Req. | <b>F</b><br>2015<br>Total Rec. | <b>G</b><br>2015<br>Appr. Cont. | <b>H</b><br>2015<br>Appr. Exp. | <b>I</b><br>2015<br>Total Appr. | <b>J</b><br>Variance | <b>K</b><br>Total %<br>Inc./Dec. |
|-----------------------------------|----------------------------|----------------------------|-----------------------------|-------------------------------|--------------------------------|--------------------------------|---------------------------------|--------------------------------|---------------------------------|----------------------|----------------------------------|
| <b>Expenditures</b>               |                            |                            |                             |                               |                                |                                |                                 |                                |                                 |                      |                                  |
| Salaries                          | 64,913                     | 34,345                     | 0                           | 0                             | 0                              | 0                              | 0                               | 0                              | 0                               | 0                    | 0%                               |
| Other Personnel Costs             | 28,182                     | 14,423                     | 0                           | 0                             | 0                              | 0                              | 0                               | 0                              | 0                               | 0                    | 0%                               |
| Operating                         | 2,738                      | 0                          | 0                           | 0                             | 0                              | 0                              | 0                               | 0                              | 0                               | 0                    | 0%                               |
| <b>Total Expenditures:</b>        | <b>95,833</b>              | <b>48,768</b>              | <b>0</b>                    | <b>0</b>                      | <b>0</b>                       | <b>0</b>                       | <b>0</b>                        | <b>0</b>                       | <b>0</b>                        | <b>0</b>             | <b>0%</b>                        |
| <b>Net Cost</b>                   | <b>95,833</b>              | <b>48,768</b>              | <b>0</b>                    | <b>0</b>                      | <b>0</b>                       | <b>0</b>                       | <b>0</b>                        | <b>0</b>                       | <b>0</b>                        | <b>0</b>             | <b>0%</b>                        |
| <b>Number of County Employees</b> | <b>2.00</b>                | <b>1.00</b>                | <b>0.00</b>                 | <b>0.00</b>                   | <b>0.00</b>                    | <b>0.00</b>                    | <b>0.00</b>                     | <b>0.00</b>                    | <b>0.00</b>                     | <b>0.00</b>          | <b>0%</b>                        |

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