

General Government

Includes departments that carry out mandated functions and support the overall governance of the county.

Budget Summary:

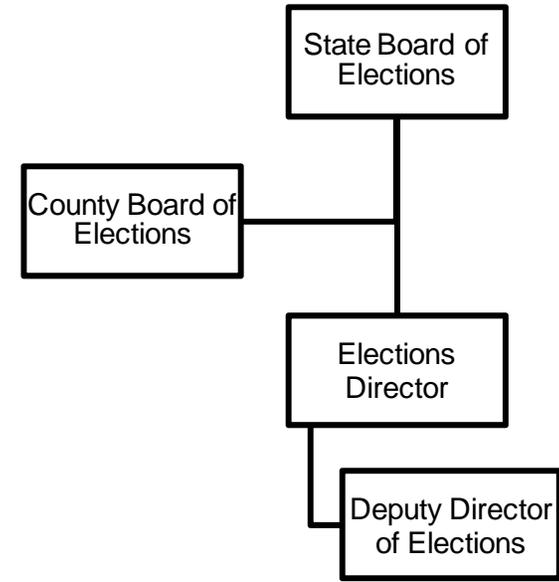
| | 2007 Actual | 2008 Actual | 2009 Amended | 2009 Estimated | 2010 Total Req. | 2010 Total Rec. | 2010 Appr. Cont. | 2010 Appr. Exp. | 2010 Total Appr. | Cont. % Inc./Dec. | Total % Inc./Dec. |
|---|------------------|------------------|------------------|-------------------|--------------------|--------------------|---------------------|--------------------|---------------------|----------------------|----------------------|
| Revenues | | | | | | | | | | | |
| Fees & Permits | 471,763 | 429,764 | 375,000 | 357,000 | 330,000 | 355,000 | 355,000 | 0 | 355,000 | (5%) | (5%) |
| Intergovernmental | 0 | 8,781 | 0 | 6,402 | 5,000 | 5,000 | 5,000 | 0 | 5,000 | 100% | 100% |
| Miscellaneous | (58,054) | 2,505 | (125,000) | (130,000) | (125,000) | (125,000) | (125,000) | 0 | (125,000) | 0% | 0% |
| Other Taxes/Licenses | 733,172 | 614,459 | 500,000 | 357,000 | 450,000 | 350,000 | 350,000 | 0 | 350,000 | (30%) | (30%) |
| Sales & Service | 32,342 | 54,281 | 21,000 | 182,030 | 173,000 | 173,000 | 173,000 | 0 | 173,000 | 724% | 724% |
| Total Revenues | 1,179,223 | 1,109,789 | 771,000 | 772,432 | 833,000 | 758,000 | 758,000 | 0 | 758,000 | (2%) | (2%) |
| Expenditures | | | | | | | | | | | |
| Salaries | 956,100 | 980,927 | 1,102,235 | 1,081,119 | 1,183,740 | 1,110,660 | 1,110,660 | 0 | 1,110,660 | 1% | 1% |
| Other Personnel Costs | 462,668 | 503,689 | 616,405 | 587,208 | 546,326 | 523,844 | 527,844 | (4,000) | 523,844 | (14%) | (15%) |
| Operating | 1,000,437 | 863,611 | 898,700 | 1,636,669 | 853,489 | 790,713 | 792,943 | (28,020) | 764,923 | (12%) | (15%) |
| Transfers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0% | 0% |
| Public Assistance/Grants/Special Programs | 0 | 1,042 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0% | 0% |
| Capital Outlay | 20,648 | 42,095 | 38,358 | 21,358 | 0 | 0 | 0 | 0 | 0 | (100%) | (100%) |
| Total Expenditures | 2,439,854 | 2,391,365 | 2,655,698 | 3,326,354 | 2,583,555 | 2,425,217 | 2,431,447 | (32,020) | 2,399,427 | (8%) | (10%) |
| Net Cost: | 1,260,631 | 1,281,575 | 1,884,698 | 2,553,922 | 1,750,555 | 1,667,217 | 1,673,447 | (32,020) | 1,641,427 | (11%) | (13%) |

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. We strive to ensure timely, accurate voter registration information and that voters are not disenfranchised in any way. We also ensure compliance with campaign reporting and finance rules and regulations.

Major responsibilities:

1. Register voters and provide public access of 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.



| Budget Summary: | 2007 Actual | 2008 Actual | 2009 Amended | 2009 Estimated | 2010 Total Req. | 2010 Total Rec. | 2010 Appr. Cont. | 2010 Appr. Exp. | 2010 Total Appr. | Cont. % Inc./Dec. | Total % Inc./Dec. |
|---|------------------------|------------------------|-------------------------|---------------------------|----------------------------|----------------------------|-----------------------------|----------------------------|-----------------------------|------------------------------|------------------------------|
| Revenues | | | | | | | | | | | |
| Intergovernmental | 0 | 8,781 | 0 | 6,402 | 5,000 | 5,000 | 5,000 | 0 | 5,000 | 100% | 100% |
| Sales & Service | 198 | 2,230 | 0 | 30 | 3,000 | 3,000 | 3,000 | 0 | 3,000 | 100% | 100% |
| Total Revenues: | 198 | 11,011 | 0 | 6,432 | 8,000 | 8,000 | 8,000 | 0 | 8,000 | 100% | 100% |
| Expenditures | | | | | | | | | | | |
| Salaries | 76,098 | 79,388 | 83,676 | 83,304 | 119,725 | 83,676 | 83,676 | 0 | 83,676 | 0% | 0% |
| Other Personnel Costs | 66,344 | 85,872 | 93,000 | 105,289 | 94,492 | 81,321 | 81,321 | 0 | 81,321 | (13%) | (13%) |
| Operating | 140,989 | 166,784 | 160,815 | 166,750 | 186,088 | 151,912 | 151,912 | 0 | 151,912 | (6%) | (6%) |
| Public Assistance/Grants/Special Programs | 0 | 1,042 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0% | 0% |
| Capital Outlay | 1,400 | 42,095 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0% | 0% |
| Total Expenditures: | 284,832 | 375,180 | 337,491 | 355,343 | 400,305 | 316,909 | 316,909 | 0 | 316,909 | (6%) | (6%) |
| Net Cost | 284,633 | 364,170 | 337,491 | 348,911 | 392,305 | 308,909 | 308,909 | 0 | 308,909 | (8%) | (8%) |
| Number of County Employees | 2.00 | 2.00 | 2.00 | 2.00 | 3.00 | 2.00 | 2.00 | 0.00 | 2.00 | 0% | 0% |

Work Plan

Goal: Improve customer service to all external and internal customers to promote effective, fair elections.

Objectives:

- Complete customer service requests within 48 hours.
- Increase voter turnout by providing current information concerning ballots, polling places, one-stop site and schedules on the county website.
- Improve dissemination of public information concerning Board of Elections meetings, agendas, elections and schedules through the website and through materials available in the office to meet the needs of interested citizens.
- Provide quality customer service so that all customer service surveys indicate that at least 90% of all respondents rate our service as good to excellent (includes combined totals from county wide annual survey and semi-annual Board of Elections survey).

| Key Measures | FY 2006 Actual | FY 2007 Actual | FY 2008 Actual | FY 2009 Estimated | FY 2010 Projected |
|---|----------------|----------------|----------------|-------------------|-------------------|
| Percent of customer requests completed in 48 hours. | | | | 100% | 100% |
| Number of days before any election event that information is posted on the website and in the office. | | | | 30 | 50 |
| Percent of survey respondents who rated overall customer service as good to excellent | | | | 90.2% | 96% |

Goal: Ensure that election staff and poll workers are trained to effectively perform their duties.

Objectives:

- Develop and improve election skills of election staff through completion and recertification of the NC Election Administration Certification program.
- Improve communications with election and party officials through a quarterly newsletter and on the website.
- Implement and administer online poll worker training for all election officials in addition to required in person training.

| Key Measures | FY 2006 Actual | FY 2007 Actual | FY 2008 Actual | FY 2009 Estimated | FY 2010 Projected |
|--|----------------|----------------|----------------|-------------------|-------------------|
| Number of certification training hours completed by staff. | | | 52 | 32 | 60 |
| Percentage of candidates, political parties and election officials that receive elections newsletters. | | | 75% | 100% | 100% |
| Percent of poll workers completing/completed required online and in person training | | | 85% | 90% | 95% |

Goal: Ensure wise use of county funds.

Objectives:

- Apply for any available federal and state grant monies in the election process.
- Code elections in house to save expenses.
- Pursue alternate resources for election supplies.
- Keep updated on current legislation that may impact monies needed for future elections.

| Key Measures | FY 2006 Actual | FY 2007 Actual | FY 2008 Actual | FY 2009 Estimated | FY 2010 Projected |
|--|----------------|----------------|----------------|-------------------|-------------------|
| Annual county budget savings by programming our election media | | | \$7,000 | \$5,000 | \$11,000 |
| Requests for additional funding outside of normal budget process | | | 0% | 0% | 0% |

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

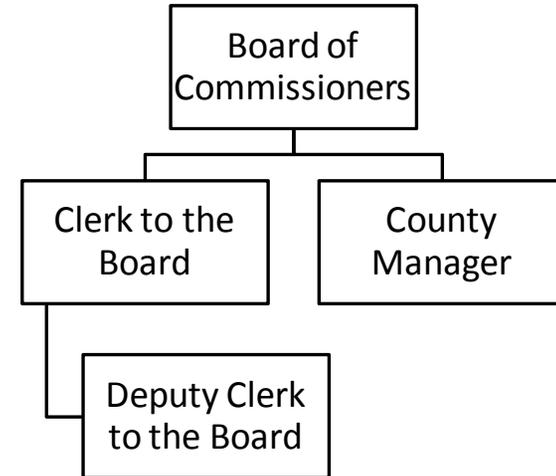
Objectives:

- Improve communications through the update and maintenance of an informational website with links to election services and information.
- Notify voters of matters concerning elections using the local media and mail resources, in the form of service announcements, advertisements, legal notices, and as e-notices.
- Provide voter education through informational meetings, training and other citizen outreach programs.

| Key Measures | FY 2006 Actual | FY 2007 Actual | FY 2008 Actual | FY 2009 Estimated | FY 2010 Projected |
|---|----------------|----------------|----------------|-------------------|-------------------|
| Percent of survey respondents that indicate website information is helpful. | | | | 95% | 100% |
| Number of legal notices and advertisements that give information to voters | | | 6 | 5 | 5 |
| Percent of citizens completing training programs who indicate that they better understand the elections process. (through survey) | | | 85% | 95% | 100% |

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 (see Appendix F), 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.



| Budget Summary: | 2007 Actual | 2008 Actual | 2009 Amended | 2009 Estimated | 2010 Total Req. | 2010 Total Rec. | 2010 Appr. Cont. | 2010 Appr. Exp. | 2010 Total Appr. | Cont. % Inc./Dec. | Total % Inc./Dec. |
|-----------------------------------|------------------------|------------------------|-------------------------|---------------------------|----------------------------|----------------------------|-----------------------------|----------------------------|-----------------------------|------------------------------|------------------------------|
| Expenditures | | | | | | | | | | | |
| Salaries | 125,441 | 157,535 | 161,402 | 165,040 | 169,803 | 166,517 | 166,517 | 0 | 166,517 | 3% | 3% |
| Other Personnel Costs | 88,524 | 88,993 | 103,955 | 93,043 | 92,966 | 92,396 | 92,396 | 0 | 92,396 | (11%) | (11%) |
| Operating | 126,529 | 121,885 | 165,407 | 163,542 | 141,893 | 141,893 | 127,103 | (11,000) | 116,103 | (23%) | (30%) |
| Capital Outlay | 0 | 0 | 17,000 | 0 | 0 | 0 | 0 | 0 | 0 | (100%) | (100%) |
| Total Expenditures: | 340,494 | 368,412 | 447,764 | 421,625 | 404,662 | 400,806 | 386,016 | (11,000) | 375,016 | (14%) | (16%) |
| Net Cost | 340,494 | 368,412 | 447,764 | 421,625 | 404,662 | 400,806 | 386,016 | (11,000) | 375,016 | (14%) | (16%) |
| Number of County Employees | 2.00 | 2.00 | 2.00 | 2.00 | 7.00 | 7.00 | 7.00 | 0.00 | 7.00 | 250% | 250% |

Budget Reductions Approved:

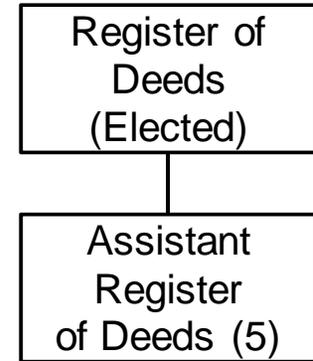
- Reduce training and technology allowance. Net Cost: (\$11,000).

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 and 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.



| Budget Summary: | 2007 | 2008 | 2009 | 2009 | 2010 | 2010 | 2010 | 2010 | 2010 | Cont. % | Total % |
|-----------------------------------|------------------|------------------|------------------|------------------|-------------------|-------------------|--------------------|-------------------|--------------------|------------------|------------------|
| | Actual | Actual | Amended | Estimated | Total Req. | Total Rec. | Appr. Cont. | Appr. Exp. | Total Appr. | Inc./Dec. | Inc./Dec. |
| Revenues | | | | | | | | | | | |
| Fees & Permits | 471,763 | 429,764 | 375,000 | 357,000 | 330,000 | 355,000 | 355,000 | 0 | 355,000 | (5%) | (5%) |
| Other Taxes/Licenses | 733,172 | 614,459 | 500,000 | 357,000 | 450,000 | 350,000 | 350,000 | 0 | 350,000 | (30%) | (30%) |
| Total Revenues: | 1,204,935 | 1,044,223 | 875,000 | 714,000 | 780,000 | 705,000 | 705,000 | 0 | 705,000 | (19%) | (19%) |
| Expenditures | | | | | | | | | | | |
| Salaries | 224,607 | 212,887 | 222,887 | 222,772 | 232,661 | 222,888 | 222,888 | 0 | 222,888 | 0% | 0% |
| Other Personnel Costs | 100,760 | 83,727 | 102,173 | 89,224 | 90,997 | 89,303 | 89,303 | 0 | 89,303 | (13%) | (13%) |
| Operating | 195,065 | 104,444 | 136,194 | 84,871 | 114,739 | 94,839 | 94,839 | 0 | 94,839 | (30%) | (30%) |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0% | 0% |
| Total Expenditures: | 520,432 | 401,057 | 461,254 | 396,867 | 438,397 | 407,030 | 407,030 | 0 | 407,030 | (12%) | (12%) |
| Net Cost | (684,502) | (643,165) | (413,746) | (317,133) | (341,603) | (297,970) | (297,970) | 0 | (297,970) | (28%) | (28%) |
| Number of County Employees | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 0.00 | 6.00 | 0% | 0% |

Work Plan

Goal: Provide courteous, effective customer service and access to information on available services.

Objectives:

- Provide useful information on services, fees and forms through the Register of Deeds webpage on the county website.

- Get feedback from customers on the quality of our services to identify any needed improvements.

| Key Measures | FY 2006 Actual | FY 2007 Actual | FY 2008 Actual | FY 2009 Estimated | FY 2010 Projected |
|--|----------------|----------------|----------------|-------------------|-------------------|
| Actual number of annual visits to main webpage | N/A | N/A | 1,716 | 12,500 | 13,000 |
| Percent of customer who rate our service as good to excellent on annual survey | 100% | N/A | 91% | 93% | 95% |

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
- Ensure that 100% of surveys are accessible online
- Ensure that 100% of real estate books are accessible online
- Provide online documents search & retrieval system to provide easier accessibility for customers

| Key Measures | FY 2006 Actual | FY 2007 Actual | FY 2008 Actual | FY 2009 Estimated | FY 2010 Projected |
|--|----------------|----------------|----------------|-------------------|-------------------|
| Percent of real estate books available online | 100% | 100% | 100% | 100% | 100% |
| Percent of surveys accessible online | 100% | 100% | 100% | 100% | 100% |
| Percent of records indexed monthly | 100% | 100% | 100% | 100% | 100% |
| Actual number of annual visits to online documents (deed) retrieval system | n/a | 458,217 | 495,403 | 409,000 | 420,000 |

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 2006 Actual | FY 2007 Actual | FY 2008 Actual | FY 2009 Estimated | FY 2010 Projected |
|---|----------------|----------------|----------------|-------------------|-------------------|
| Number of birth certificates recorded & indexed | 8 | 10 | 8 | 10 | 10 |
| Number of death certificates recorded & indexed | 349 | 303 | 279 | 250 | 300 |
| Number of marriage licenses issued & indexed | 306 | 303 | 279 | 250 | 300 |
| Number of property transactions | 17,338 | 16,575 | 14,043 | 12,000 | 13,000 |

Goal: Develop a preparedness plan to protect important county documents and vital records in the event of a major disaster.

Objectives:

- Create an internet-based backup system at an off-site, third-party location on a daily basis.
- Create a daily in-house backup of computer systems.
- Create a daily hard copy backup system at an off-site third party location.

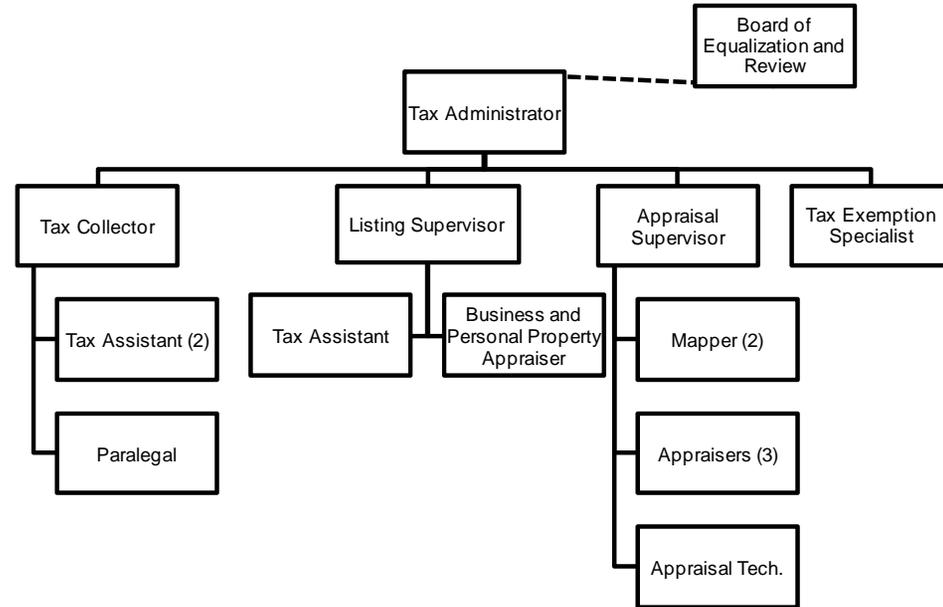
| Key Measures | FY 2006 Actual | FY 2007 Actual | FY 2008 Actual | FY 2009 Estimated | FY 2010 Projected |
|---|-----------------------|-----------------------|-----------------------|--------------------------|--------------------------|
| Percent of work days that in-house backup is performed | 100% | 100% | 100% | 100% | 100% |
| Percent of records backed up daily at off-site location | 100% | 100% | 100% | 100% | 100% |

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 taxpayers.

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 and daily water payments.
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.



| Budget Summary: | 2007 | 2008 | 2009 | 2009 | 2010 | 2010 | 2010 | 2010 | 2010 | Cont. % | Total % |
|-----------------------------------|-----------------|----------------|------------------|------------------|-------------------|-------------------|--------------------|-------------------|--------------------|------------------|------------------|
| | Actual | Actual | Amended | Estimated | Total Req. | Total Rec. | Appr. Cont. | Appr. Exp. | Total Appr. | Inc./Dec. | Inc./Dec. |
| Revenues | | | | | | | | | | | |
| Miscellaneous | (58,054) | 2,505 | (125,000) | (130,000) | (125,000) | (125,000) | (125,000) | 0 | (125,000) | 0% | 0% |
| Sales & Service | 32,144 | 52,051 | 21,000 | 182,000 | 170,000 | 170,000 | 170,000 | 0 | 170,000 | 710% | 710% |
| Total Revenues: | (25,910) | 54,556 | (104,000) | 52,000 | 45,000 | 45,000 | 45,000 | 0 | 45,000 | (143%) | (143%) |
| Expenditures | | | | | | | | | | | |
| Salaries | 309,356 | 293,892 | 370,814 | 350,672 | 389,303 | 376,677 | 376,677 | 0 | 376,677 | 2% | 2% |
| Other Personnel Costs | 120,547 | 147,550 | 140,052 | 171,832 | 150,118 | 145,177 | 145,177 | 0 | 145,177 | 4% | 4% |
| Operating | 502,370 | 268,811 | 173,080 | 975,802 | 337,002 | 334,502 | 337,272 | (2,770) | 334,502 | 95% | 93% |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0% | 0% |
| Total Expenditures: | 932,273 | 710,253 | 683,946 | 1,498,306 | 876,423 | 856,356 | 859,126 | (2,770) | 856,356 | 26% | 25% |
| Net Cost | 958,183 | 655,697 | 787,946 | 1,446,306 | 831,423 | 811,356 | 814,126 | (2,770) | 811,356 | 3% | 3% |
| Number of County Employees | 9.00 | 9.00 | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 | 0.00 | 10.00 | 0% | 0% |

Budget Reductions Approved:

- Reduce legal service allowance for the tax administration. Net Cost: (\$1,000).
- Reduce mileage allowance. No reimbursement for travel is expected. Net Cost: (\$270).
- Reduce advertising allowance. We do not anticipate additional advertisements. Net Cost: (\$500).
- Reduce travel/training allowance. Net Cost: (\$1,000).

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.
- Conduct and support the county's in-house revaluation of all real property so that all real properties are fairly reassessed every four years.
- Support the Board of Equalization and Review in its efforts to review appeals of property values.

| Key Measures | FY 2006 Actual | FY 2007 Actual | FY 2008 Actual | FY 2009 Estimated | FY 2010 Projected |
|---|----------------|----------------|----------------|-------------------|-------------------|
| Ratio between assessed property values and market values, as determined by recent sales | 100.0 % | 97.53% | 89.9% | 88.63 | 100% |
| Real property tax value loss due to successful appeals to the Board of Equalization and Review (higher totals in revaluation years) | \$11,335,829 | \$3,195,939 | \$4,630,669 | \$5,897,985 | \$19,099,778 |
| Personal property tax value loss as a result of successful appeals to the Board of Equalization and Review | NM | NM | NM | \$50,000 | \$50,000 |
| Percent of business personal property accounts audited annually | 9.8% | 3.82% | 2.41% | 7.26% | 7.85% |
| Value of business personal property discovered as a result of audits | \$36 mill | \$259 mill | \$330 mill | \$100 mill | \$100 mill |
| Number of revaluation notices mailed | 35,242 | 0 | 0 | 39,163 | 0 |

Goal: Maximize county revenue by collecting all property taxes and other fees owed.

Objectives:

- Maintain or increase annual tax collection percentage by issuing wage garnishments, levies on bank accounts, personal property, and foreclosure of real estate when current year taxes become delinquent.
- Maintain top five ranking for tax collection percentage among 26 counties in the same population group (50,000-99,999).
- Distribute timely and accurate bills on a monthly and annual basis.
- Provide estimates of value projections to Manager's Office to assist with revenue projections for upcoming budget year.

| Key Measures | FY 2006 Actual | FY 2007 Actual | FY 2008 Actual | FY 2009 Estimated | FY 2010 Projected |
|---|-----------------------|-----------------------|-----------------------|--------------------------|--------------------------|
| Tax collection percentage excluding motor vehicles | 98.15% | 98.12% | 98.00% | 97.00% | 96.50% |
| Tax collection percentage on motor vehicles | 90.58% | 91.81% | 90.00% | 89.00% | 89.00% |
| Percent of real property delinquent taxes collected | 52.76% | 51.17% | 55.00% | 55.00% | 55.00% |
| Percent of motor vehicle delinquent taxes collected | 47.57% | 40.55% | 45.00% | 40.00% | 45.00% |
| Tax collection rank, in our population group | 3rd | 3rd | 4th | 4th | 3rd |
| Percent of tax bills released and rebilled due to errors | 1.1% | 0.9% | 0.8% | 0.7% | 0.6% |
| Percent difference between estimated value projections for upcoming budget and actual values billed | NM | 2.03% | 0.82% | -0.55% | 0.52% |
| Number of real property bills mailed | 48,708 | 50,816 | 53,474 | 55,404 | 55,000 |
| Number of listing forms generated and mailed by January 1 | 34,796 | 31,550 | 33,842 | 12,375 | 35,000 |
| Percent of listing forms completed and returned by taxpayer | NM | NM | NM | 90% | 90% |

Goal: Provide opportunities for employee professional development to improve customer service.

Objectives:

- Promote efficient use of staff by cross-training employees to handle various office functions, especially duties that vary by season.
- Retain a qualified workforce with required certifications to effectively perform job duties.

| Key Measures | FY 2006 Actual | FY 2007 Actual | FY 2008 Actual | FY 2009 Estimated | FY 2010 Projected |
|--|----------------|----------------|----------------|-------------------|-------------------|
| Percent of employees cross trained in more than one area | 40% | 40% | 50% | 50% | 50% |
| Median number of years experience of employees in the Tax Office | 15 | 13 | 14 | 16 | 17 |
| Percent of property appraisers that maintain required certifications | NM | NM | NM | 100% | 100% |

Goal: Seek opportunities to provide helpful information and efficient citizen-friendly service.

Objectives:

- Include information for taxpayers in tax bill mailing, such as information on how tax dollars are spent, waste management updates, changes in registered motor vehicle tax billing, partial payment options and payment methods.
- Mail listing forms to all property owners, explaining why taxable personal property and new construction must be listed and seeking employer information.
- Seek opportunities to improve the public's understanding of the Tax Office's role in county government, the property tax system, listing requirements and other tax related topics.
- Provide helpful property tax information and tax forms through the county website.
- Obtain feedback from presentation participants through a post-survey to improve effectiveness of presentations on tax-related topics.
- Provide quality customer service so that customers responding to county-wide annual survey rate the Tax Office's overall service as good or excellent.
- Provide easy-to-use online access to Property Tax Records Search Database, which allows customers to pay bills and search by address, property owner, parcel number and taxpayer account number.

| Key Measures | FY 2006 Actual | FY 2007 Actual | FY 2008 Actual | FY 2009 Estimated | FY 2010 Projected |
|---|----------------|----------------|----------------|-------------------|-------------------|
| Date annual tax bills mailed | Aug 1 | Aug 14 | Aug 10 | Aug 4 | Aug 17 |
| Number of citizens that attended workshops on tax related topics (higher in revaluation year) | 60 | 43 | 72 | 582 | 150 |
| Percent of presentation participants who indicate increased knowledge as a result of the presentation | NM | NM | NM | 75% | 80% |

| | | | | | |
|---|----|----|--------|--------|--------|
| Number of visits to Tax Office main webpage | NM | NM | 10,415 | 17,393 | 17,000 |
| Number of visits to online Tax Records Search database | NM | NM | 31,798 | 47,804 | 47,000 |
| Percent of survey respondents who rate overall customer service as good or excellent | NM | NM | NM | 77.5% | 80% |
| Percent of county taxpayers receiving informational materials through tax bill and tax listings mailing | NM | NM | 100% | 100% | 100% |

Goal: Ensure the fair administration of exemption programs through audits of exempt properties, as required by law.

Objectives:

- Fairly and effectively administer the tax exemption programs: land use deferment (for agriculture, horticulture or forestry use properties), elderly & disabled exemptions and deferments, and non-profit organization exemptions.
- Conduct audits of properties in tax exemption or tax deferment programs to ensure that they meet qualification requirements defined by state law.

| Key Measures | FY 2006 Actual | FY 2007 Actual | FY 2008 Actual | FY 2009 Estimated | FY 2010 Projected |
|---|-----------------------|-----------------------|-----------------------|--------------------------|--------------------------|
| Percent of parcels receiving Senior Citizen Exemption/Disabled Homestead Exemption audited annually | 27.79% | 25.53% | 25.76% | 26.16% | 25% |
| Percent of parcels receiving land use value deferment audited annually | 19.73% | 17.84% | 17.74% | 31.44% | 25% |
| Percent of parcels receiving disabled veteran exemption audited annually | NM | NM | NM | NM | 25% |
| Percent of parcels receiving Circuit Breaker Exclusion audited annually | NM | NM | NM | NM | 100% |
| Percent of property exemptions for organizations audited annually | 3.19% | 2.34% | 2.15% | 25% | 25% |

Tax – Assessment & Revaluation

The Revaluation Division work plan is incorporated into the Tax Administration work plan.

Major responsibilities:

1. Conduct a countywide property revaluation every 4 years.
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.

| Budget Summary: | 2007 Actual | 2008 Actual | 2009 Amended | 2009 Estimated | 2010 Total Req. | 2010 Total Rec. | 2010 Appr. Cont. | 2010 Appr. Exp. | 2010 Total Appr. | Cont. % Inc./Dec. | Total % Inc./Dec. |
|-----------------------------------|------------------------|------------------------|-------------------------|---------------------------|----------------------------|----------------------------|-----------------------------|----------------------------|-----------------------------|------------------------------|------------------------------|
| Expenditures | | | | | | | | | | | |
| Salaries | 151,003 | 164,660 | 188,400 | 184,133 | 194,189 | 185,846 | 185,846 | 0 | 185,846 | (1%) | (1%) |
| Other Personnel Costs | 61,025 | 71,787 | 149,019 | 99,908 | 89,038 | 87,452 | 91,452 | (4,000) | 87,452 | (39%) | (41%) |
| Operating | 27,327 | 193,513 | 248,602 | 237,602 | 66,794 | 60,594 | 72,744 | (12,150) | 60,594 | (71%) | (76%) |
| Capital Outlay | 19,248 | 0 | 21,358 | 21,358 | 0 | 0 | 0 | 0 | 0 | (100%) | (100%) |
| Total Expenditures: | 258,604 | 429,960 | 607,379 | 543,001 | 350,021 | 333,892 | 350,042 | (16,150) | 333,892 | (42%) | (45%) |
| Net Cost | 258,604 | 429,960 | 607,379 | 543,001 | 350,021 | 333,892 | 350,042 | (16,150) | 333,892 | (42%) | (45%) |
| Number of County Employees | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 0.00 | 5.00 | 0% | 0% |

Budget Reductions Approved:

- Reduce temporary salaries. Salaries for temporary employees hired for revaluation are no longer needed. Net Cost: (\$2,000).
- Reduce salaries for Board of Equalization and Review. This reduction is possible due to the reorganization of the number of Board members attending each meeting. Net Cost: (\$2,000).
- Reduce contracted services for appraisals. Net Cost: (\$10,000).
- Reduce gasoline allowance. Net Cost: (\$2,150).

Tax -- Land Records

The Land Records Division work plan is incorporated into the Tax Administration work plan.

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 ration study for the North Carolina Department of Revenue.

| Budget Summary: | 2007 | 2008 | 2009 | 2009 | 2010 | 2010 | 2010 | 2010 | 2010 | Cont. % | Total % |
|-----------------------------------|----------------|----------------|----------------|------------------|-------------------|-------------------|--------------------|-------------------|--------------------|------------------|------------------|
| | Actual | Actual | Amended | Estimated | Total Req. | Total Rec. | Appr. Cont. | Appr. Exp. | Total Appr. | Inc./Dec. | Inc./Dec. |
| Expenditures | | | | | | | | | | | |
| Salaries | 69,594 | 72,567 | 75,056 | 75,198 | 78,059 | 75,056 | 75,056 | 0 | 75,056 | 0% | 0% |
| Other Personnel Costs | 25,468 | 25,760 | 28,206 | 27,912 | 28,715 | 28,195 | 28,195 | 0 | 28,195 | 0% | 0% |
| Operating | 8,157 | 8,175 | 14,602 | 8,102 | 6,972 | 6,972 | 9,072 | (2,100) | 6,972 | (38%) | (52%) |
| Transfers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0% | 0% |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0% | 0% |
| Total Expenditures: | 103,219 | 106,502 | 117,864 | 111,212 | 113,746 | 110,223 | 112,323 | (2,100) | 110,223 | (5%) | (6%) |
| Net Cost | 103,219 | 106,502 | 117,864 | 111,212 | 113,746 | 110,223 | 112,323 | (2,100) | 110,223 | (5%) | (6%) |
| Number of County Employees | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 0.00 | 2.00 | 0% | 0% |

Budget Reductions Approved:

- Reduce supplies/material allowance. Net Cost: (\$1,500).
- Reduce travel/training allowance. No travel anticipated for this division. Net Cost: (\$100).
- Reduce contracted service mapping. No contracted services anticipated. Net Cost: (\$500).

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