

Tax Assessment/Collections

4140

MISSION: The mission of the Gaston County Tax Department is to accurately and impartially appraise all property (Real and Personal) in accordance with applicable state laws and to collect all ad valorem taxes (property taxes) and other funds due to the County in an effective, efficient, and courteous manner; and to maintain an up-to-date Tax GIS/Map inventory of all parcels of land in the County.

DEPARTMENT SUMMARY:

Conduct property appraisals, continue to add additional information for the public via the Internet, implement additional quality control procedures, implement and enhance data flow from outside agencies and departments to increase overall data accuracy and to increase office efficiency, continue to apply methods to affect greater response needs of the citizens and taxpayers of Gaston County, and continue to use forced collection remedies to collect the maximum tax owed in a timely manner.

Expenditures:	2006/2007 Actual	2007/2008 Actual	2008/2009 Adopted	2009/2010 Requested	2009/2010 Recommended	2009/2010 Approved	% of Change
Salaries & Benefits	2,098,816	2,314,856	2,635,856	2,779,814	2,744,431	2,744,431	4.12%
Operating Costs	671,778	740,032	816,254	879,035	818,375	818,375	0.26%
Capital	0	0	0	0	0	0	0.00%
Total	\$ 2,770,594	\$ 3,054,888	\$ 3,452,110	\$ 3,658,849	\$ 3,562,806	\$ 3,562,806	3.21%
Revenues:							
Federal/State	0	0	0	0	0	0	0.00%
Local	-2,707,075	-2,977,548	-3,401,310	-3,658,849	-3,487,006	-3,487,006	2.52%
Other	-63,519	-77,340	-50,800	0	-75,800	-75,800	49.21%
Total	-\$ 2,770,594	-\$ 3,054,888	-\$ 3,452,110	-\$ 3,658,849	-\$ 3,562,806	-\$ 3,562,806	3.21%

BUDGET HIGHLIGHTS

The increases in the Tax Department budget can be attributed to an increase in temporary help services as well as postage after the stamp rate increase.

DEPARTMENT POSITION SUMMARY

	2006/2007 Actual	2007/2008 Actual	2008/2009 Budget	2009/2010 Requested	2009/2010 Recommended	2009/2010 Approved
Authorized FT Positions	46	46	48	48	48	48

DEPARTMENTAL GOALS

- Increase Tax Collection percent collected by 1/4%.
- Continued work on the 2011 Reappraisal Project which is only 18 months away. (Review Property data records in the field and in the office. Analyze sales 2009-2010 sales, create the Schedule of Value
- Expand tax data access to the public via the internet.

PERFORMANCE OBJECTIVES AND MEASURES

	2006/2007 Actual	2007/2008 Actual	2008/2009 Projected	2009/2010 Projected	2010/2011 Projected
Measure 1)					
Collection Percentage.	95.52%	95.75%	95.75%	96.00%	96.25%
Measure 2)					
Total Number of Real Estate Parcels.	97,500	99,200	102,000	104,000	106,000
Measure 3)					
Real Parcel Reviews (For 2011 Reappraisal)	0	0	0	64,000	42,000

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Property Reappraisal

4142

DEPARTMENT SUMMARY:

The Tax Department is also responsible for the administration of the Reappraisal Fund. This state-mandated fund is used to pay for the expenses associated with the mandatory reappraisal of property. A county-wide reappraisal occurred in 2007 and the next one is scheduled for 2011.

Expenditures:	<u>2006/2007 Actual</u>	<u>2007/2008 Actual</u>	<u>2008/2009 Adopted</u>	<u>2009/2010 Requested</u>	<u>2009/2010 Recommended</u>	<u>2009/2010 Approved</u>	<u>% of Change</u>
Salaries & Benefits	0	0	0	0	0	0	0.00%
Operating Costs	255,929	105,093	250,000	250,000	250,000	250,000	0.00%
Capital	0	0	0	0	0	0	0.00%
Total	<u>\$ 255,929</u>	<u>\$ 105,093</u>	<u>\$ 250,000</u>	<u>\$ 250,000</u>	<u>\$ 250,000</u>	<u>\$ 250,000</u>	<u>0.00%</u>
Revenues:							
Federal/State	0	0	0	0	0	0	0.00%
Local	-255,929	-105,093	-250,000	-250,000	-250,000	-250,000	0.00%
Other	0	0	0	0	0	0	0.00%
Total	<u>-\$ 255,929</u>	<u>-\$ 105,093</u>	<u>-\$ 250,000</u>	<u>-\$ 250,000</u>	<u>-\$ 250,000</u>	<u>-\$ 250,000</u>	<u>0.00%</u>

BUDGET HIGHLIGHTS

Funds 1/4 of needed \$1.0 million for reappraisal

DEPARTMENT POSITION SUMMARY

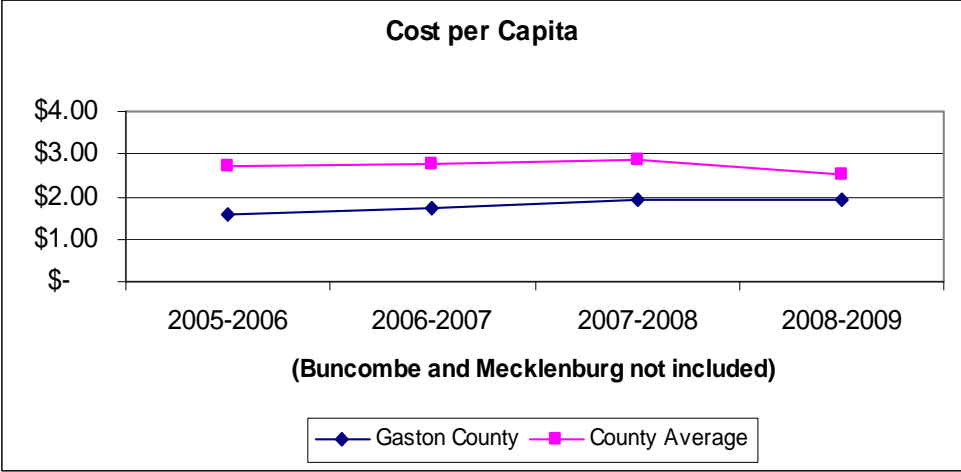
	<u>2006/2007 Actual</u>	<u>2007/2008 Actual</u>	<u>2008/2009 Budget</u>	<u>2009/2010 Requested</u>	<u>2009/2010 Recommended</u>	<u>2009/2010 Approved</u>
Authorized FT Positions	0	0	0	0	0	0

DEPARTMENTAL GOALS

PERFORMANCE OBJECTIVES AND MEASURES

	<u>2006/2007 Actual</u>	<u>2007/2008 Actual</u>	<u>2008/2009 Projected</u>	<u>2009/2010 Projected</u>	<u>2010/2011 Projected</u>
Measure 1)	0	0	0	0	0
Measure 2)	0	0	0	0	0
Measure 3)	0	0	0	0	0

Attorney



Attorney

4150

MISSION: The mission of the County Attorney is to carry out the constitutional and statutory responsibilities of county government and to provide legal representation to the Board of Commissioners and to County agencies, officers, public officials, and employees.

DEPARTMENT SUMMARY:

The County Attorney and staff serve as legal advisors to the Board of Commissioners, the County Manager, and all county departments and agencies. Legal counsel is provided on all areas of local government, including contracts, civil procedure, litigation, constitutional law, open meetings, public records, purchasing, property tax assessment and collection, budget and financial procedures, and personnel matters.

Expenditures:	<u>2006/2007</u> <u>Actual</u>	<u>2007/2008</u> <u>Actual</u>	<u>2008/2009</u> <u>Adopted</u>	<u>2009/2010</u> <u>Requested</u>	<u>2009/2010</u> <u>Recommended</u>	<u>2009/2010</u> <u>Approved</u>	<u>% of</u> <u>Change</u>
Salaries & Benefits	286,165	319,804	354,928	370,961	366,899	366,899	3.37%
Operating Costs	22,075	-9,731	25,837	27,371	23,771	23,771	-8.00%
Capital	0	0	0	0	0	0	0.00%
Total	<u>\$ 308,240</u>	<u>\$ 310,073</u>	<u>\$ 380,765</u>	<u>\$ 398,332</u>	<u>\$ 390,670</u>	<u>\$ 390,670</u>	<u>2.60%</u>
Revenues:							
Federal/State	0	0	0	0	0	0	0.00%
Local	-308,240	-310,073	-380,765	-398,332	-390,670	-390,670	2.60%
Other	0	0	0	0	0	0	0.00%
Total	<u>-\$ 308,240</u>	<u>-\$ 310,073</u>	<u>-\$ 380,765</u>	<u>-\$ 398,332</u>	<u>-\$ 390,670</u>	<u>-\$ 390,670</u>	<u>2.60%</u>

BUDGET HIGHLIGHTS

Operating in the County Attorney budget is slightly decreased for FY 10.

DEPARTMENT POSITION SUMMARY

	<u>2006/2007</u> <u>Actual</u>	<u>2007/2008</u> <u>Actual</u>	<u>2008/2009</u> <u>Budget</u>	<u>2009/2010</u> <u>Requested</u>	<u>2009/2010</u> <u>Recommended</u>	<u>2009/2010</u> <u>Approved</u>
Authorized FT Positions	4	4	4	4	4	4

DEPARTMENTAL GOALS

- Prepare finance documents for County Projects.
- Initiate civil actions for collection of delinquent taxes.
- Increase economic development activity.

PERFORMANCE OBJECTIVES AND MEASURES

	<u>2006/2007</u> <u>Actual</u>	<u>2007/2008</u> <u>Actual</u>	<u>2008/2009</u> <u>Projected</u>	<u>2009/2010</u> <u>Projected</u>	<u>2010/2011</u> <u>Projected</u>
Measure 1)					
Delinquent Tax Collection (Internal)	455,870	288,830	260,000	300,000	0
Measure 2)					
Delinquent Tax Collection (Outside)	302,130	460,800	455,000	450,000	0
Measure 3)					
Draft, Review, Negotiate, and Process Contracts and Addendums	450	470	450	460	470

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Law Library

4151

DEPARTMENT SUMMARY:

As required by the North Carolina General Statutes, the County Attorney is responsible for maintaining a Law Library for the inmates of the County Jail.

Expenditures:	<u>2006/2007 Actual</u>	<u>2007/2008 Actual</u>	<u>2008/2009 Adopted</u>	<u>2009/2010 Requested</u>	<u>2009/2010 Recommended</u>	<u>2009/2010 Approved</u>	<u>% of Change</u>
Salaries & Benefits	0	0	0	0	0	0	0.00%
Operating Costs	9,725	6,635	33,801	33,801	33,801	33,801	0.00%
Capital	0	0	0	0	0	0	0.00%
Total	<u>\$ 9,725</u>	<u>\$ 6,635</u>	<u>\$ 33,801</u>	<u>\$ 33,801</u>	<u>\$ 33,801</u>	<u>\$ 33,801</u>	<u>0.00%</u>
Revenues:							
Federal/State	0	0	0	0	0	0	0.00%
Local	-9,725	-6,635	-33,801	-33,801	-33,801	-33,801	0.00%
Other	0	0	0	0	0	0	0.00%
Total	<u>-\$ 9,725</u>	<u>-\$ 6,635</u>	<u>-\$ 33,801</u>	<u>-\$ 33,801</u>	<u>-\$ 33,801</u>	<u>-\$ 33,801</u>	<u>0.00%</u>

BUDGET HIGHLIGHTS

Maintaining 08-09 service level.

DEPARTMENT POSITION SUMMARY

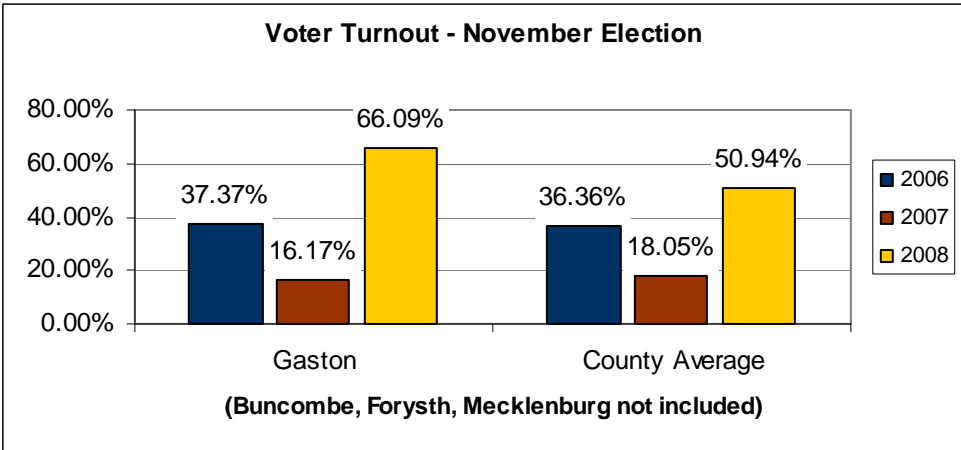
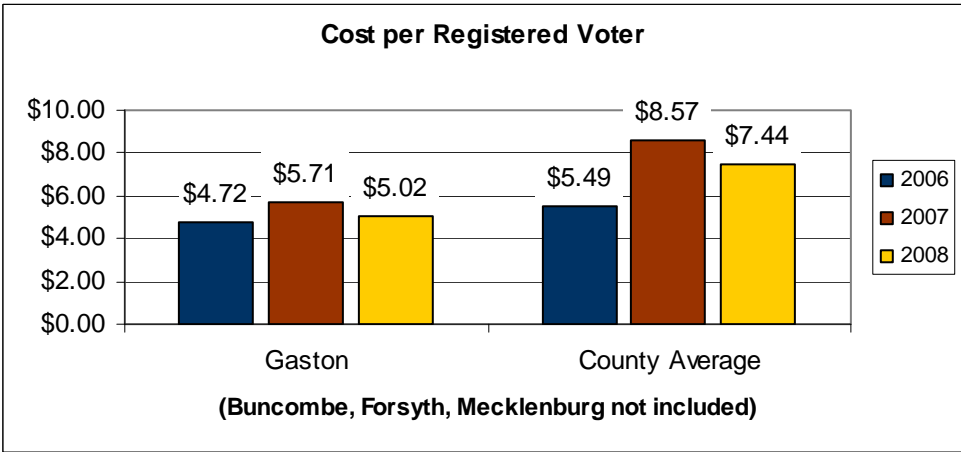
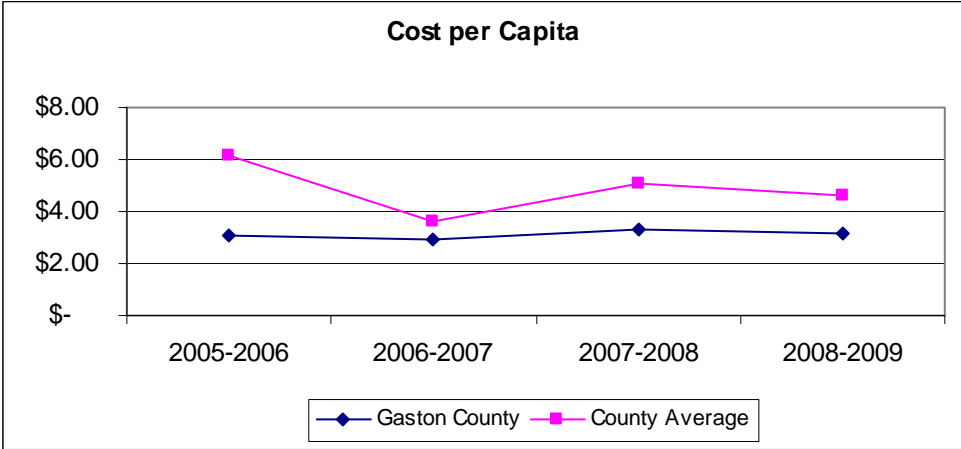
	<u>2006/2007 Actual</u>	<u>2007/2008 Actual</u>	<u>2008/2009 Budget</u>	<u>2009/2010 Requested</u>	<u>2009/2010 Recommended</u>	<u>2009/2010 Approved</u>
Authorized FT Positions	0	0	0	0	0	0

DEPARTMENTAL GOALS

PERFORMANCE OBJECTIVES AND MEASURES

	<u>2006/2007 Actual</u>	<u>2007/2008 Actual</u>	<u>2008/2009 Projected</u>	<u>2009/2010 Projected</u>	<u>2010/2011 Projected</u>
Measure 1)	0	0	0	0	0
Measure 2)	0	0	0	0	0
Measure 3)	0	0	0	0	0

Elections



Elections

4170

MISSION: The Board of Elections conducts Federal, State, County, and Municipal elections and maintains voter registration records for the county while striving to improve the electoral process in Gaston County. This office is the first step in democracy by providing efficient, fair, and open elections. It is incumbent on this office to assure each vote is counted accurately and ensure trust in the election process.

DEPARTMENT SUMMARY:

Other functions of the Board of Elections office include certification and archival of election results, file local and state candidates for office, assure adherence to the Campaign Finance Reporting Act, investigate local voting irregularities, conducting preliminary considerations and hearings on formal complaints, and following Federal and State election laws.

Expenditures:	2006/2007 Actual	2007/2008 Actual	2008/2009 Adopted	2009/2010 Requested	2009/2010 Recommended	2009/2010 Approved	% of Change
Salaries & Benefits	191,782	210,633	237,543	242,594	228,484	228,484	-3.81%
Operating Costs	225,435	438,469	402,654	441,433	398,633	398,633	-1.00%
Capital	113,573	3,600	0	0	0	0	0.00%
Total	\$ 530,790	\$ 652,702	\$ 640,197	\$ 684,027	\$ 627,117	\$ 627,117	-2.04%
Revenues:							
Federal/State	0	-17,624	0	0	0	0	0.00%
Local	-526,059	-552,803	-638,577	-684,027	-627,117	-627,117	-1.79%
Other	-4,731	-82,275	-1,620	0	0	0	-100.00%
Total	-\$ 530,790	-\$ 652,702	-\$ 640,197	-\$ 684,027	-\$ 627,117	-\$ 627,117	-2.04%

BUDGET HIGHLIGHTS

This budget will be for 2 elections: a November municipal election and the May 2010 Primary. Funding for Elections is relatively flat for FY 10.

DEPARTMENT POSITION SUMMARY

	2006/2007 Actual	2007/2008 Actual	2008/2009 Budget	2009/2010 Requested	2009/2010 Recommended	2009/2010 Approved
Authorized FT Positions	4	4	4	4	4	4

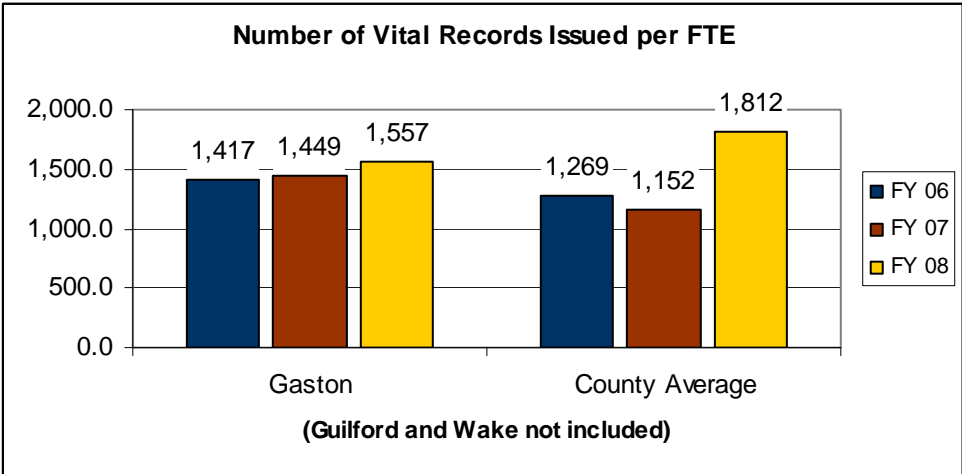
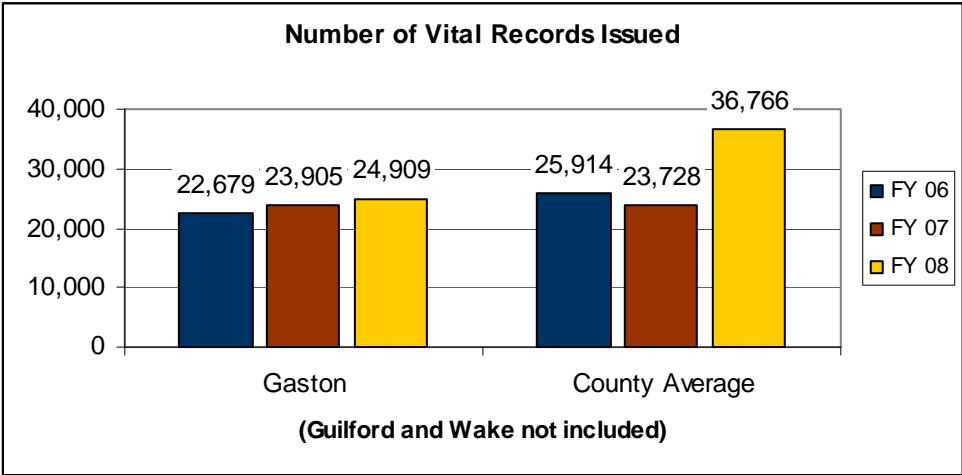
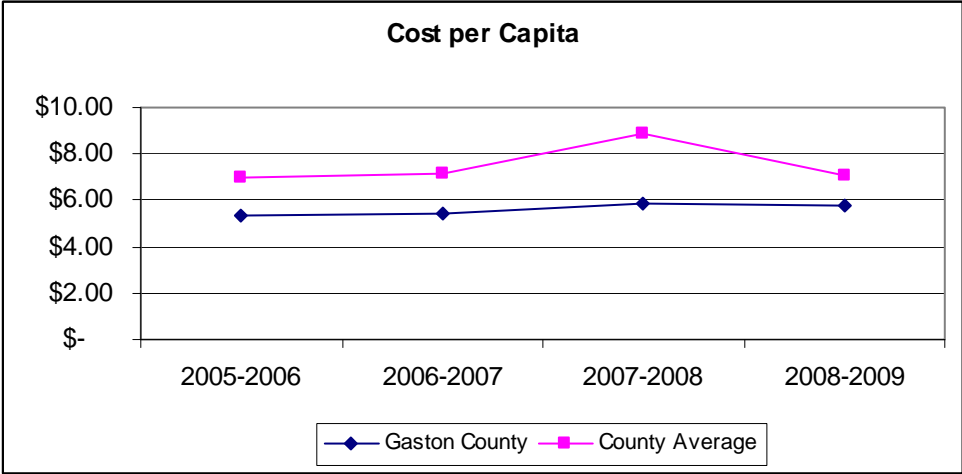
DEPARTMENTAL GOALS

- Conduct the November and May Elections in a fair, efficient, and open manner in order to maintain voter confidence.
- Implement new State provided software that tracks problems, activities, training, and election night results.
- Maintain voter registration records, electoral process, and audit campaign finance disclosure reports.

PERFORMANCE OBJECTIVES AND MEASURES

	2006/2007 Actual	2007/2008 Actual	2008/2009 Projected	2009/2010 Projected	2010/2011 Projected
Measure 1)					
Voter Registration (in thousands)	107.26	114.93	118.55	120.00	117.00
Measure 2)					
Verification and Confirmation Mailings	25,708	35,862	43,122	45,000	45,000
Measure 3)					
New Registrations and Changes of Information	15,323	7,050	10,243	10,000	7,500

Register of Deeds



Register of Deeds

4180

MISSION: The mission of the Register of Deeds is to preserve documentary evidence of public transactions in accordance with applicable laws and in such a manner as to be available for public inspection.

DEPARTMENT SUMMARY:

The Register of Deeds is responsible for securing/providing copies of all public records made/received. The Register of Deeds records all real property records, registers property maps and plats, records personal property transactions, cancels mortgages and deeds of trust from public records, and registers corporations and partnerships. The department administers oaths to Notaries and issues/records marriage licenses, birth/death certificates, and DD214's and discharges.

Expenditures:	<u>2006/2007 Actual</u>	<u>2007/2008 Actual</u>	<u>2008/2009 Adopted</u>	<u>2009/2010 Requested</u>	<u>2009/2010 Recommended</u>	<u>2009/2010 Approved</u>	<u>% of Change</u>
Salaries & Benefits	666,025	707,214	811,639	842,294	788,539	788,539	-2.85%
Operating Costs	287,474	282,042	348,669	349,686	345,969	345,969	-0.77%
Capital	0	0	0	0	0	0	0.00%
Total	<u>\$ 953,499</u>	<u>\$ 989,256</u>	<u>\$ 1,160,308</u>	<u>\$ 1,191,980</u>	<u>\$ 1,134,508</u>	<u>\$ 1,134,508</u>	<u>-2.22%</u>
Revenues:							
Federal/State	0	0	0	0	0	0	0.00%
Local	492,335	268,572	110,056	-275,691	-214,508	-214,508	-294.91%
Other	-1,445,834	-1,257,828	-1,270,364	-916,289	-920,000	-920,000	-27.58%
Total	<u>-\$ 953,499</u>	<u>-\$ 989,256</u>	<u>-\$ 1,160,308</u>	<u>-\$ 1,191,980</u>	<u>-\$ 1,134,508</u>	<u>-\$ 1,134,508</u>	<u>-2.22%</u>

BUDGET HIGHLIGHTS

The Register of Deeds's budget is offset by \$1,453,339 in fees and taxes, a 38.03% decrease from the Adopted FY 09 Budget.

DEPARTMENT POSITION SUMMARY

	<u>2006/2007 Actual</u>	<u>2007/2008 Actual</u>	<u>2008/2009 Budget</u>	<u>2009/2010 Requested</u>	<u>2009/2010 Recommended</u>	<u>2009/2010 Approved</u>
Authorized FT Positions	16	16	16	16	15	15

DEPARTMENTAL GOALS

- To continue to be on the front line of automation and storage for the retrieval of land records with access 24 hours a day, with the use of the internet web site
- To begin the process of e-recording with the cancellation documents
- To continue the vital records preservation project.

PERFORMANCE OBJECTIVES AND MEASURES

	<u>2006/2007 Actual</u>	<u>2007/2008 Actual</u>	<u>2008/2009 Projected</u>	<u>2009/2010 Projected</u>	<u>2010/2011 Projected</u>
Measure 1)					
# Vital Records issued (birth, death, marriage)	20,721	22,053	22,000	22,100	24,909
Measure 2)					
# Instruments recorded (deeds, deeds of trust, corp., etc.)	40,620	37,816	42,000	42,500	41,425
Measure 3)					
# Notary Oaths Administered	722	747	775	750	743

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Personnel Adjustments

4198

DEPARTMENT SUMMARY:

The Personnel Adjustments account is used to identify the dollars associated with cost of living adjustments (COLA), routine personnel adjustments, and retiree insurance expenses.

Expenditures:	<u>2006/2007 Actual</u>	<u>2007/2008 Actual</u>	<u>2008/2009 Adopted</u>	<u>2009/2010 Requested</u>	<u>2009/2010 Recommended</u>	<u>2009/2010 Approved</u>	<u>% of Change</u>
Salaries & Benefits	0	0	153,050	153,050	100,000	100,000	-34.66%
Operating Costs	2,241,914	1,609,315	3,835,827	2,598,327	2,598,327	2,598,327	-32.26%
Capital	0	0	0	0	0	0	0.00%
Total	<u>\$ 2,241,914</u>	<u>\$ 1,609,315</u>	<u>\$ 3,988,877</u>	<u>\$ 2,751,377</u>	<u>\$ 2,698,327</u>	<u>\$ 2,698,327</u>	<u>-32.35%</u>
Revenues:							
Federal/State	0	0	0	0	0	0	0.00%
Local	-2,241,914	-1,609,315	-3,988,877	-2,751,377	-2,698,327	-2,698,327	-32.35%
Other	0	0	0	0	0	0	0.00%
Total	<u>-\$ 2,241,914</u>	<u>-\$ 1,609,315</u>	<u>-\$ 3,988,877</u>	<u>-\$ 2,751,377</u>	<u>-\$ 2,698,327</u>	<u>-\$ 2,698,327</u>	<u>-32.35%</u>

BUDGET HIGHLIGHTS

The changes in personnel adjustments is mainly due to no cost of living adjustment (COLA) included in the FY 10 budget. The amount for Health Risk Assessments is also decreased by \$53,050 for FY 10.

DEPARTMENT POSITION SUMMARY

	<u>2006/2007 Actual</u>	<u>2007/2008 Actual</u>	<u>2008/2009 Budget</u>	<u>2009/2010 Requested</u>	<u>2009/2010 Recommended</u>	<u>2009/2010 Approved</u>
Authorized FT Positions	0	0	0	0	0	0

DEPARTMENTAL GOALS

PERFORMANCE OBJECTIVES AND MEASURES

	<u>2006/2007 Actual</u>	<u>2007/2008 Actual</u>	<u>2008/2009 Projected</u>	<u>2009/2010 Projected</u>	<u>2010/2011 Projected</u>
Measure 1)					
Salary Increases (in millions)	1.50	3.50	1.30	0.00	0.00
Measure 2)					
Medicare Supplement	323,460	413,858	450,000	510,000	0
Measure 3)					
Retiree Insurance (in millions)	1.48	1.20	1.50	2.09	0.00

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Non-Departmental Expenditures

4199

Non-departmental expenditures cover funding towards community-based organizations. Also, allocations that cannot be covered in any other County Department are included

<u>Expense</u>	<u>Amount</u>
Insurance Deductible	\$ 425,000
Risk Management Fees	\$ 52,000
Alter. Comm. Penalties	\$ 483,625
Criminal Just. Part. Act. Grant	\$ 151,141
Gaston Women's Commission	\$ 2,398
Lake Wylie Marine Commission	\$ 25,000
Mediation Center of Gaston County	\$ 10,615
United Arts Council	\$ 16,240
Special Grants	\$ 50,000
Schiele Museum	\$ 100,000
Gaston Together	\$ 21,037
Mountain Island Lake Commission	\$ 21,811
Salvation Army Homeless Shelter	\$ 16,240
Investment Grant Program	\$ 650,000
Stormwater Fees	\$ 32,000
Fuel Reserve	\$ -
Literacy Council	\$ 8,415
Business Incubator Setup	\$ 2,500
Indirect Cost Reimbursement	<u>\$(1,385,000)</u>
Total	\$ 683,022

Budget Highlights

The reduction in this budget is due to \$32,000 moved to the Human Resources Budget and not budgeting the Fuel Reserve. Also, less is budgeted for the Investment Grant Program.

<u>Expenditures</u>	<u>06-07 Actual</u>	<u>07-08 Actual</u>	<u>08-09 Adopted</u>	<u>09-10 Requested</u>	<u>09-10 Recommended</u>	<u>09-10 Approved</u>	<u>% of Change</u>
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Operating Costs	\$ 1,102,794	\$ 467,124	\$ 1,182,897	\$ 1,159,757	\$ 683,022	\$ 683,022	-42.26%
Capital	\$ -		\$ -	\$ -	\$ -	\$ -	
Total	<u>\$ 1,102,794</u>	<u>\$ 467,124</u>	<u>\$ 1,182,897</u>	<u>\$ 1,159,757</u>	<u>\$ 683,022</u>	<u>\$ 683,022</u>	<u>-42.26%</u>

Revenues

Federal/State	\$ (154,235)	\$ (158,051)	\$ (188,641)	\$ (188,641)	\$ (188,641)	\$ (188,641)	0.00%
Local	\$ (948,559)	\$ (309,073)	\$ (994,256)	\$ (971,116)	\$ (793,356)	\$ (793,356)	-20.21%
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total	<u>\$(1,102,794)</u>	<u>\$(467,124)</u>	<u>\$(1,182,897)</u>	<u>\$(1,159,757)</u>	<u>\$ (981,997)</u>	<u>\$ (981,997)</u>	<u>-16.98%</u>

