

# COUNTY COMMISSIONERS

Melvin "Skip" Alston, Board Chairman 301 West Market St., P.O. Box 3427 Greensboro, NC 27401 (336) 641-7670

## BUDGET SUMMARY

	FY 2008 Actual	FY 2009 Adopted	FY 2009 Amended	FY 2010 Adopted	% change
<b>Program(s):</b>					
County Commissioners	\$428,583	\$465,224	\$465,307	\$434,323	-6.6%
<b>Total</b>	<b>\$428,583</b>	<b>\$465,224</b>	<b>\$465,307</b>	<b>\$434,323</b>	<b>-6.6%</b>
<b>Expenditures:</b>					
Personnel Services	\$337,701	\$367,547	\$367,547	\$337,322	-8.2%
Operating Expenses	\$90,882	\$97,677	\$97,760	\$97,001	-0.7%
<b>Expenditure Total</b>	<b>\$428,583</b>	<b>\$465,224</b>	<b>\$465,307</b>	<b>\$434,323</b>	<b>-6.6%</b>
<b>Net County Funds</b>	<b>\$428,583</b>	<b>\$465,224</b>	<b>\$465,307</b>	<b>\$434,323</b>	<b>-6.6%</b>
<b>Authorized Positions</b>	<b>0.5</b>	<b>0.5</b>	<b>0.5</b>	<b>0.0</b>	<b>-100.0%</b>

## DEPARTMENTAL PURPOSE & GOALS

An eleven-member board committed to rendering quality service to the citizens in a courteous, efficient and cost-effective manner. Pursuant to this, it shall be County policy to conduct ongoing assessments of the service delivery process to ensure that the Board of Commissioners is meeting the needs of those whom it serves and is providing citizens with the highest return on each tax dollar.

## FY 2010 ADOPTED BUDGET HIGHLIGHTS

The adopted budget for operating expenses for the Board of Commissioners is slightly below the current year's level. An Office Specialist position (vacant) that was shared with County Administration will be eliminated for a savings of approximately \$20,700.

# BUDGET MANAGEMENT AND EVALUATION

Michael Halford, Director

301 West Market St, PO BOX 3427, Greensboro, NC 27402 (336) 641-3240

## BUDGET SUMMARY

	FY 2008 Actual	FY 2009 Adopted	FY 2009 Amended	FY 2010 Adopted	% change
<b>Program(s):</b>					
Budget And Management	\$452,812	\$491,979	\$470,898	\$473,909	-3.7%
<b>Total</b>	<b>\$452,812</b>	<b>\$491,979</b>	<b>\$470,898</b>	<b>\$473,909</b>	<b>-3.7%</b>
<b>Expenditures:</b>					
Personnel Services	\$433,746	\$469,810	\$446,300	\$458,392	-2.4%
Operating Expenses	\$19,066	\$22,169	\$24,598	\$15,517	-30.0%
<b>Expenditure Total</b>	<b>\$452,812</b>	<b>\$491,979</b>	<b>\$470,898</b>	<b>\$473,909</b>	<b>-3.7%</b>
<b>Net County Funds</b>	<b>\$452,812</b>	<b>\$491,979</b>	<b>\$470,898</b>	<b>\$473,909</b>	<b>-3.7%</b>
<b>Authorized Positions</b>	5.0	5.0	5.0	5.0	0.0%

## DEPARTMENTAL PURPOSE & GOALS

Budget Evaluation and Management assists departments, county management, and the Board of Commissioners in the preparation and management of a balanced budget. The annual budget is prepared and maintained in an effective and efficient manner that is consistent with the goals and objectives of the Board of County Commissioners, in accordance with the Local Government Budget and Fiscal Control Act. The department coordinates the development of the County's annual budget planning and development process, reviews and evaluates program performance, and monitors expenditures to ensure adherence to county policies and procedures. In addition, employees assist departments with performance measures, respond to information requests from Board members, county management, departments, other agencies, the media, and the public.

## FY 2010 ADOPTED BUDGET HIGHLIGHTS

- The budget adopted for the Budget Management & Evaluation department is approximately \$18,000 (-3.7%) lower than last fiscal year's adopted budget.
- The budget for printing services has been reduced as paper budget documents are replaced with electronic versions available on-line.

## KEY PERFORMANCE MEASURES

Measure	FY 07	FY 08	FY 09	FY10
% budget amendments/transfers processed within one week of approval	n/a	n/a	90.0%	100%
Actual Revenue as a % of Budgeted Revenue	102.2%	102.2%	100.2%	at least 100%
Actual Expenditures as a % of Budgeted Expenditures	94.9%	95.7%	92.5%	98%

*Note: FY 2009 actual expenditures as a percent of budget expenditures is 92.5%. Most of the discrepancy with prior years is related to the delay of issuing debt in FY 2009 due to poor conditions in the bond markets. As a result of this delay, funds included in the budget for debt service will not be used in the current fiscal year.*

## FUTURE ISSUES

As staffing returns to an appropriate level, the department will focus its efforts on aligning the budget process and budget document with the Guilford Strategic Alliance, the county's strategic planning effort that is currently underway. This includes reorganizing the structure of the budget development and evaluation process to ensure budget requests and recommendations to management and the Board are supportive of the county-wide goals developed by the Alliance.

In addition, the department will select and implement a budget and performance management software system. The current budget process is Excel based and requires an excessive amount of staff time to manage. A new system will reduce the time spent keying budget data and increase the time spent on additional analysis, performance management, and program evaluations.

# CLERK TO THE BOARD

Effie D. Varitimidis, Clerk to the Board

301 W. Market St., P.O. Box 3427, Greensboro, NC 27401 (336) 641-5532

## BUDGET SUMMARY

	<b>FY 2008 Actual</b>	<b>FY 2009 Adopted</b>	<b>FY 2009 Amended</b>	<b>FY 2010 Adopted</b>	<b>% change</b>
<b>Program(s):</b>					
Clerk To Board	\$183,304	\$189,401	\$189,401	\$189,749	0.2%
<b>Total</b>	<b>\$183,304</b>	<b>\$189,401</b>	<b>\$189,401</b>	<b>\$189,749</b>	<b>0.2%</b>
<b>Expenditures:</b>					
Personnel Services	\$157,520	\$161,137	\$161,137	\$166,071	3.1%
Operating Expenses	\$25,784	\$28,264	\$28,264	\$23,678	-16.2%
<b>Expenditure Total</b>	<b>\$183,304</b>	<b>\$189,401</b>	<b>\$189,401</b>	<b>\$189,749</b>	<b>0.2%</b>
<b>Net County Funds</b>	<b>\$183,304</b>	<b>\$189,401</b>	<b>\$189,401</b>	<b>\$189,749</b>	<b>0.2%</b>
<b>Authorized Positions</b>	<b>3.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>0.0%</b>

## DEPARTMENTAL PURPOSE & GOALS

The Clerk to the Board attends all Board meetings, records and transcribes minutes, and produces and safeguards a permanent record of meetings/minutes for future use. The Clerk maintains an Ordinance Book, separate from the official source of information regarding actions taken by the Board. Interested parties are notified of Board actions and all documents, maps, and minutes presented to be considered by the Board are kept available for public examination. Finally, the Clerk to the Board prepares the agenda, advertises all notices of hearings and other issues as required by law, and attests all contracts, deeds, bonds, and other legal documents.

## FY 2010 ADOPTED BUDGET HIGHLIGHTS

The FY 10 adopted budget for the Clerk to the Board is slightly less than the FY 09 adopted budget. The level of staffing remains constant. There is a small increase in travel costs due to the Clerk's participation and representation of the County on the NC County Clerk's Association

## FY 2009 SIGNIFICANT ACCOMPLISHMENTS

- In a collaborative effort with the County Attorney's Office, that department's Legal Assistant has been cross-trained to serve as a back-up to the Clerk and Deputy Clerk on an as-need basis.
- Work continues on an ongoing basis with the NC Division of Archives to assess and preserve documents dating from 1919 that were stored in the Clerk's file area.
- The Clerk's Office was selected to participate in the Granicus Pilot Program. This program will assist Granicus in improving the software to make it more user-friendly from the Clerk's perspective.

## KEY PERFORMANCE MEASURES

Measure	FY 07	FY 08	FY 09	FY 10
Target Year to Index	2 months	2 months	2 months	2 months
Turnaround time for Writing Minutes	1 month	1 month	2 weeks	2 weeks
Update of Ordinances	1 month	1 month	1 month	1 month
Agenda Compilation/Briefing and Regular Meeting	2 weeks	2 weeks	2 weeks	2 weeks
Update of Board and Commissioners Handbook	Current on a Monthly Basis	Current on a Monthly Basis	Current on a Monthly Basis	Current on a Monthly Basis

## FUTURE ISSUES

Storage and retrieval of records continues to be a focus of the office. The office will continue working with Information Services to find a solution for scanning meeting documents and minutes for faster retrieval of materials prior to 1995. Also worth noting that beginning in the next fiscal year, the State of North Carolina will begin charging for microfilming minutes for all jurisdictions.

# COUNTY ADMINISTRATION

Brenda Jones Fox, County Manager

301 W. Market St., P.O. Box 3427, Greensboro, NC 27401 (336) 641-3833

## BUDGET SUMMARY

	FY 2008 Actual	FY 2009 Adopted	FY 2009 Amended	FY 2010 Adopted	% change
<b>Program(s):</b>					
County Administration	\$769,317	\$1,009,813	\$1,012,850	\$838,822	-16.9%
Intergovernmental Services	\$199,122	\$205,803	\$206,229	\$67,050	-67.4%
Reserve For Contingency	\$0	\$564,810	\$468,135	\$700,000	23.9%
<b>Total</b>	<b>\$968,440</b>	<b>\$1,780,426</b>	<b>\$1,687,214</b>	<b>\$1,605,872</b>	<b>-9.8%</b>
<b>Expenditures:</b>					
Personnel Services	\$670,910	\$840,029	\$695,304	\$510,142	-39.3%
Operating Expenses	\$297,530	\$940,397	\$991,910	\$1,095,730	16.5%
Capital Outlay	\$0	\$0	\$0	\$0	0.0%
<b>Expenditure Total</b>	<b>\$968,440</b>	<b>\$1,780,426</b>	<b>\$1,687,214</b>	<b>\$1,605,872</b>	<b>-9.8%</b>
<b>Revenues:</b>					
Federal & State Funds	(\$21,906)	\$0	\$0	\$0	--
Other	\$0	\$0	\$0	\$0	--
User Charges	\$0	\$0	\$0	\$0	--
<b>Revenue Total</b>	<b>(\$21,906)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>--</b>
<b>Net County Funds</b>	<b>\$946,534</b>	<b>\$1,780,426</b>	<b>\$1,687,214</b>	<b>\$1,605,872</b>	<b>-9.8%</b>
Authorized Positions	8.50	7.50	5.00	4.50	-40.0%

## DEPARTMENTAL PURPOSE & GOALS

The County Manager's office provides professional management and support of county government by directing and supervising all county offices, departments, boards, commissions, and agencies under the general control of the Board of Commissioners.

Included in this department's budget is the Reserve for Contingencies. This is used to address unexpected expenditures that may arise throughout the year. The transfer of funds from this account to other departments to address these expenses is routinely reported to the Board of Commissioners at subsequent Board meetings.

## FY 2010 ADOPTED BUDGET HIGHLIGHTS

- The FY 10 adopted budget for County Administration reflects a decrease of approximately \$174,000.
- During the course of the year, as a part of county-wide staff reductions, the Intergovernmental Services Director and the Deputy County Manager were eliminated. To provide assistance to the County Manager, the Human Resources Director assumed duties as Special Assistant to the County Manager and part of this position (50%) is now charged to this cost center. Finally, two positions, the Public Information Officer and the Quality

Improvements Manager, were transferred to the County Attorney's budget and reclassified to Paralegal positions to increase staff legal support.

- The proposed budget eliminates an Office Specialist position that was shared with the Board of Commissioners.
- The Reserve for Contingency, which is used to fund unexpected expenses during the year, has been increased by \$135,190. The additional funds will be used, if needed, to help fund departmental overtime expenses when the County's new policy of paying staff for overtime, rather than allowing them to earn compensatory time, takes effect in spring 2010. (Note: paying overtime at an employee's current rate of pay is less expensive than paying out compensatory time in the future at a higher rate of pay.)

# COUNTY ATTORNEY

Vacant, County Attorney

301 W. Market St., P.O. Box 3427, Greensboro, NC 27401 (336) 641-3852

## BUDGET SUMMARY

	FY 2008 Actual	FY 2009 Adopted	FY 2009 Amended	FY 2010 Adopted	% change
<b>Program(s):</b>					
County Attorney	\$635,215	\$608,493	\$608,500	\$1,609,402	164.5%
<b>Total</b>	<b>\$635,215</b>	<b>\$608,493</b>	<b>\$608,500</b>	<b>\$1,609,402</b>	<b>164.5%</b>
<b>Expenditures:</b>					
Personnel Services	\$567,619	\$474,129	\$438,583	\$1,101,019	132.2%
Operating Expenses	\$67,597	\$134,364	\$169,917	\$508,383	278.4%
<b>Expenditure Total</b>	<b>\$635,215</b>	<b>\$608,493</b>	<b>\$608,500</b>	<b>\$1,609,402</b>	<b>164.5%</b>
<b>Revenues:</b>					
Other	(\$1)	\$0	\$0	\$0	--
<b>Revenue Total</b>	<b>(\$1)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>--</b>
<b>Net County Funds</b>	<b>\$635,217</b>	<b>\$608,493</b>	<b>\$608,500</b>	<b>\$1,609,402</b>	<b>164.5%</b>
<b>Authorized Positions</b>	5.0	5.0	7.0	12.0	140.0%

## DEPARTMENTAL PURPOSE & GOALS

The County Attorney and staff provide prompt, efficient and effective legal advice and representation to the Board of Commissioners, County Manager, County departments, and related 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. Because the County is self-funded for liability purposes, this office handles virtually all cases. This office serves two courthouses and a variety of clients in two major cities. The County Attorney's Office represents and defends individual commissioners, officials, and all County-related employees in the absence of a conflict.

## FY 2010 PROPOSED BUDGET HIGHLIGHTS

- The approved budget for the County Attorney is 164.5% higher than the current year's adopted budget.
- The increase in the approved budget is the result of returning field attorneys and support staff into the centralized County Attorney's Office. This includes the transfer of four positions (three attorneys and one support staff) from Social Services and one position (an attorney) from Child Support.
- The adopted budget also transfers \$134,000 of professional services funds for outside legal services from Social Services and Child Support to the County Attorney's Office.

- The adopted budget also includes \$250,000 for legal services needs – professional services, staffing, furniture & equipment related to the items noted above.

**FY 2009 SIGNIFICANT ACCOMPLISHMENTS**

- Managed growing legal demands and end of the year staffing shortages through the utilization of external legal resources and increased work hours of existing staff.

**KEY PERFORMANCE MEASURES**

<b>Measures</b>	<b>FY 07</b>	<b>FY 08</b>	<b>FY 09</b>	<b>FY 10</b>
Annual Court Appearances	38,000	41,100	41,100	43,000
Success Rate	90%-95%	90%-95%	90%-95%	90-95%
Number of Real Estate Closings	29	8	8	8
Annual Written/Oral Legal Opinions	1,950	2,450	2,500	2,500
Draft/Review and Administration of Contracts	950	1,200	1,200	1,800

**FUTURE ISSUES**

- The increasing level and complexity of expanding litigation needs of the County requires both additional personnel and the aggressive utilization of the cost effective resources available in the legal community.
- There is a growing need to develop the expertise of existing professional staff in specialized areas of the law, which are encountered on a regular basis.

# BOARD OF ELECTIONS

George N. Gilbert, Director

301 West Market St. P.O. Box 3427, Greensboro, NC 27402 (336) 641-3836

## BUDGET SUMMARY

	FY 2008 Actual	FY 2009 Adopted	FY 2009 Amended	FY 2010 Adopted	% change
<b>Program(s):</b>					
Administration	\$2,256,127	\$2,639,427	\$3,478,822	\$2,284,019	-13.5%
Training	\$0	\$0	\$0	\$1,695	--
Other	\$0	\$0	\$121,017	\$0	--
<b>Total</b>	<b>\$2,256,127</b>	<b>\$2,639,427</b>	<b>\$3,599,839</b>	<b>\$2,285,714</b>	<b>-13.4%</b>
<b>Expenditures:</b>					
Personnel Services	\$1,531,926	\$1,531,075	\$1,769,577	\$1,755,869	14.7%
Operating Expenses	\$724,201	\$493,857	\$1,830,262	\$529,845	7.3%
Capital Outlay	\$0	\$614,495	\$0	\$0	-100.0%
<b>Expenditure Total</b>	<b>\$2,256,127</b>	<b>\$2,639,427</b>	<b>\$3,599,839</b>	<b>\$2,285,714</b>	<b>-13.4%</b>
<b>Revenues:</b>					
Federal & State Funds	\$0	\$0	(\$728,722)	\$0	--
User Charges	(\$393,735)	(\$30,400)	(\$300,263)	(\$437,350)	1338.7%
Fund Balance	(\$1,696)	\$0	\$0	(\$1,695)	--
Other	(\$1,171)	(\$2,500)	(\$2,500)	(\$2,000)	-20.0%
<b>Revenue Total</b>	<b>(\$396,601)</b>	<b>(\$32,900)</b>	<b>(\$1,031,485)</b>	<b>(\$441,045)</b>	<b>1240.6%</b>
<b>Net County Funds</b>	<b>\$1,859,526</b>	<b>\$2,606,527</b>	<b>\$2,568,354</b>	<b>\$1,844,669</b>	<b>-29.2%</b>
<b>Authorized Positions</b>	16.0	17.0	17.0	17.0	0.0%

## DEPARTMENTAL PURPOSE & GOALS

The Board of Elections provides all qualified citizens with the opportunity to vote in fair, accurate, open elections, according to Constitutional and Statutory rights and requirements. Voter registration services are provided to all eligible county citizens and the registration file for the county is maintained. The Board of Elections files candidates for office, provide campaign finance reporting services, and conduct all elections for county and municipalities in the county.

## FY 2010 ADOPTED BUDGET HIGHLIGHTS

- The Board of Elections will meet the needs of the FY 2009-2010 elections at a net cost to the County that is slightly below the last comparable year in the election cycle (FY 2007-2008) by cutting operating costs and increasing revenues.
- The FY 2010 proposed budget assume four elections: a municipal primary (October 2009), a municipal election (November 2009), a general primary (May 2010), and, if needed, a general run-off (June 2010).

## **FY 2009 SIGNIFICANT ACCOMPLISHMENTS**

- Successfully executed the November 2008 general election with record registration and record voter turnout.
- Voted two-thirds of all voters through absentee by-mail and early voting.
- Obtained grant funds in the amount of \$1,031,485 for additional iVotronic voting machines, electronic pollbooks and early voting enhancements.

## **KEY PERFORMANCE MEASURES**

<b>Measures</b>	<b>FY 07</b>	<b>FY 08</b>	<b>FY09</b>	<b>FY10</b>
Contested Elections	None	None	None	None
Time Election Results are Available on Election Night	12:05 a.m.	9:36 p.m.	11:19 p.m.	10:00 p.m.
Official Results to the State Board of Elections	Accurate & On Time	Accurate & On Time	Accurate & On Time	Accurate & On Time
# of Precincts with Average Voting Lines of Less than 30 Minutes	159 of 159 Precincts	159 of 159 Precincts	165 of 165 Precincts	165 of 165 Precincts
Participation in School and Civic Organizations' Elections Events	20+ Events	20+ Events	22	20+ Events

# FINANCE

Reid Baker, Interim Director

201 South Greene St, PO BOX 3427, Greensboro, NC 27402 (336) 641-3300

## BUDGET SUMMARY

	FY 2008 Actual	FY 2009 Adopted	FY 2009 Amended	FY 2010 Adopted	% change
<b>Program(s):</b>					
Finance	\$2,534,991	\$2,499,103	\$2,592,881	\$2,494,999	-0.2%
<b>Total</b>	<b>\$2,534,991</b>	<b>\$2,499,103</b>	<b>\$2,592,881</b>	<b>\$2,494,999</b>	<b>-0.2%</b>
<b>Expenditures:</b>					
Personnel Services	\$2,194,227	\$2,280,617	\$2,274,417	\$2,267,313	-0.6%
Operating Expenses	\$340,764	\$218,486	\$318,464	\$227,686	4.2%
<b>Expenditure Total</b>	<b>\$2,534,991</b>	<b>\$2,499,103</b>	<b>\$2,592,881</b>	<b>\$2,494,999</b>	<b>-0.2%</b>
<b>Revenues:</b>					
User Charges	(\$88,138)	(\$83,500)	(\$77,300)	(\$75,000)	-10.2%
<b>Revenue Total</b>	<b>(\$88,138)</b>	<b>(\$83,500)</b>	<b>(\$77,300)</b>	<b>(\$75,000)</b>	<b>-10.2%</b>
<b>Net County Funds</b>	<b>\$2,446,853</b>	<b>\$2,415,603</b>	<b>\$2,515,581</b>	<b>\$2,419,999</b>	<b>0.2%</b>
<b>Authorized Positions</b>	28.0	28.0	28.0	29.0	3.6%

## DEPARTMENTAL PURPOSE & GOALS

The Finance Department administers and manages the County's fiscal affairs in compliance with laws and regulations and in conformity with generally accepted accounting principles in an efficient and cost-effective manner. Efficiency involves the continued monitoring of procedures for improvements to absorb the continually increasing volume of transactions. Cost-effectiveness is achieved through increased efficiency and cost reductions as well as maximization of revenues. Funds are disbursed to county vendors and employees in compliance with laws, regulations, budget ordinance and county policy. The department bills certain accounts receivable and invests county funds in accordance with state laws and county investment policy to maximize returns within the parameters of preserving principal and maintaining necessary liquidity. Financial analysts review and approve grant reports in order to maximize the County's financial resources. Finance prepares the County's Comprehensive Annual Financial Report and the annual financial report for the Local Government Commission.

## FY 2010 ADOPTED BUDGET HIGHLIGHTS

- Professional services increased primarily because of increased anticipated audit fees for FY 09-10.
- Printing and office supplies increased because of an expected additional yearly expense for outside shredding.
- Periodicals and books increased because of a Bond Buyer subscription renewal.

- A vacant position in the Facilities Department will be transferred to the Finance Department to provide additional support for the new payroll system expected to be implemented in March 2010.

**FY 2009 SIGNIFICANT ACCOMPLISHMENTS**

- Successfully issued \$164.6 million in General Obligation bonds for park facilities, education and detention center construction in a turbulent financial market.
- Maintained high level of productivity per employee in payroll and accounting functions.
- Eliminated a mainframe interface step reducing payroll processing time by approximately one day.

**KEY PERFORMANCE MEASURES**

<b>Measures</b>	<b>FY 07</b>	<b>FY 08</b>	<b>FY09</b>	<b>FY10</b>
# of Vouchers + # of Checks per A/P Employee	20,500	19,000	20,685	19,212
# of Checks or Deposit Advices per P/R Employee (based on current monthly payroll)	12,750	12,020	17,360	17,493
# of A/R statements + # of Payments per A/R Employee	35,000	25,000	21,590	23,170
Basis Points Over (Under) Average Annual Trust Yield	20	15	26	32
Grants Monitored	250	306	271	252
Contracts Pre-audited	740	1,042	900	706
Achieve the Certificate of Achievement for Excellence in Financial Reporting from GFOA	Yes	Yes	Yes	Yes
Obtain a Clean Audit Opinion on Annual Financial Statements, Indicating Compliance with GAAP and Effectiveness in Recording of Transactions	Yes	Yes	Yes	Yes

**FUTURE ISSUES**

The ongoing turmoil in the financial markets creates complications in investment and debt operations. Yields on all investments are down, and concern over the stability of issuers has limited our choices and increased time spent on evaluation of the financial institutions in which we invest County funds. On debt matters, the downgrade of a liquidity provider by ratings agencies has prompted the search for a replacement.

The County’s unfunded actuarial liability for non-retirement post-employment benefits (OPEB) amounts to over \$280 million and the annual contribution to fund this liability is in excess of \$26 million. The selection of an appropriate funding regimen and investment vehicle(s) will present a challenge for the next several years.

The department will maintain spending at a prudent level in the face of uncertain revenue streams, which will require increased scrutiny of the County’s finances. Important revenue sources, such as sales tax, are continually monitored, as are more than 250 state and federal grants as Finance seeks to maximize and project major revenue sources.

Implementation of an automated time-keeping system, Lawson payroll and the County’s new tax system will place additional strain on our staff of business analysts, financial analysts, payroll personnel and accounting manager. Heavily involved in numerous system implementations and upgrades in recent years, these individuals continue to have ongoing responsibilities in addition to lending support to these projects. Finance already supports six major application systems, more than any other County department.

# HUMAN RESOURCES

Sharisse Fuller, Director

201 South Greene St, PO BOX 3427, Greensboro, NC 27402 (336) 641-3224

## BUDGET SUMMARY

	<b>FY 2008 Actual</b>	<b>FY 2009 Adopted</b>	<b>FY 2009 Amended</b>	<b>FY 2010 Adopted</b>	<b>% change</b>
<b>Program(s):</b>					
Administration	\$1,250,550	\$1,384,364	\$1,397,647	\$1,575,801	13.8%
Employee Awards	\$24,520	\$25,365	\$25,365	\$0	-100.0%
Retiree Insurance/Other	\$3,158,506	\$3,328,300	\$3,428,300	\$6,549,800	96.8%
<b>Total</b>	<b>\$4,433,576</b>	<b>\$4,738,029</b>	<b>\$4,851,312</b>	<b>\$8,125,601</b>	<b>71.5%</b>
<b>Expenditures:</b>					
Personnel Services	\$4,286,259	\$4,509,155	\$4,609,155	\$7,969,302	76.7%
Operating Expenses	\$147,317	\$228,874	\$242,157	\$156,299	-31.7%
<b>Expenditure Total</b>	<b>\$4,433,576</b>	<b>\$4,738,029</b>	<b>\$4,851,312</b>	<b>\$8,125,601</b>	<b>71.5%</b>
<b>Revenues:</b>					
Other	(\$368)	\$0	\$0	\$0	--
<b>Revenue Total</b>	<b>(\$368)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>--</b>
<b>Net County Funds</b>	<b>\$4,433,208</b>	<b>\$4,738,029</b>	<b>\$4,851,312</b>	<b>\$8,125,601</b>	<b>71.5%</b>
<b>Authorized Positions</b>	17.0	17.0	15.5	20.5	20.6%

## DEPARTMENTAL PURPOSE & GOALS

The Human Resources department provides a variety of personnel management services in the following areas: Recruitment, Employee Relations, Training, Classification and Compensation, Benefits, and HRMS. The department is responsible for ensuring the County's compliance with various state and federal laws, the development and monitoring of the annual Health Care Budget, review and processing of various HR/Payroll transactions, maintenance of required personnel records, and creating and analyzing statistical reports for County Commissioners, media, and departments. The budget for this department also contains the County's share of the group insurance premium expense for retirees enrolled under the County's Retiree Health Insurance Program.

## FY 2010 ADOPTED BUDGET COMMENTS

- Most of the growth in the budget for Human Resources is related to an increase in Retiree health care costs (\$1,250,000) due to increased numbers of retirees and an increase contribution to an Other Post Employment Benefits trust (\$2.0 million) to help fund future retiree costs.
- The proposed budget eliminates the annual employee appreciation event and retiree recognition items.
- The increase in the number of authorized positions reflects centralization of human resources functions (three positions were transferred from Social Services and two were

transferred from the Health Department). The centralization reduced the number of human resources positions in the county.

### **FY 2009 SIGNIFICANT ACCOMPLISHMENTS**

- Coordinated Voluntary Enhanced Retirement and Reduction in Force efforts.
- Currently consolidating Agency Human Resources with County Human Resources.
- Updated several Personnel Regulations and associated addendums (e.g., RIF, Short-term Staffing, FMLA, etc.)
- Participated in RFP and implementation process for Timekeeping system.
- Advised departments of changes to FMLA, ADA and various other personnel laws.
- Provided economic stimulus COBRA notices to affected individuals.
- Coordinated recruitment efforts for County Manager and County Attorney positions.
- Presented supervisory training.
- Changed to electronic delivery of Compass to retirees.

### **FUTURE ISSUES**

- Developing a plan to address liability for retiree health insurance expense.
- Implementation of Lawson payroll and KRONOS timekeeping.
- Change from monthly to bi-weekly payroll.
- Pay equity related to Fair Pay Act.

# INTERNAL AUDIT

Martha Rogers, Director

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## BUDGET SUMMARY

	FY 2008 Actual	FY 2009 Adopted	FY 2009 Amended	FY 2010 Adopted	% change
<b>Program(s):</b>					
Internal Audit	\$385,556	\$404,333	\$405,383	\$407,464	0.8%
<b>Total</b>	<b>\$385,556</b>	<b>\$404,333</b>	<b>\$405,383</b>	<b>\$407,464</b>	<b>0.8%</b>
<b>Expenditures:</b>					
Personnel Services	\$368,906	\$390,896	\$390,246	\$395,886	1.3%
Operating Expenses	\$16,650	\$13,437	\$15,137	\$11,578	-13.8%
<b>Expenditure Total</b>	<b>\$385,556</b>	<b>\$404,333</b>	<b>\$405,383</b>	<b>\$407,464</b>	<b>0.8%</b>
<b>Revenues:</b>					
Other	(\$7,000)	(\$5,500)	(\$5,500)	\$0	-100.0%
<b>Revenue Total</b>	<b>(\$7,000)</b>	<b>(\$5,500)</b>	<b>(\$5,500)</b>	<b>\$0</b>	<b>-100.0%</b>
<b>Net County Funds</b>	<b>\$378,556</b>	<b>\$398,833</b>	<b>\$399,883</b>	<b>\$407,464</b>	<b>2.2%</b>
<b>Authorized Positions</b>	4.00	4.00	4.00	4.00	0.0%

## DEPARTMENTAL PURPOSE & GOALS

The Internal Audit Department serves the citizens of Guilford County by providing consulting and audit services that help County government reduce risk with proper internal controls and promote accountability through efficient use of resources.

## FY 2010 ADOPTED BUDGET HIGHLIGHTS

Internal Audit's FY 2010 adopted budget complements the goals of the Effective, Efficient Government Committee through audits that focus on (1) improving effectiveness and responsiveness of service delivery (2) reducing or avoiding costs (3) examining and recommending internal controls as services are merged, consolidated or changed and (4) making sure new technologies are used to the fullest extent possible across departments. In addition, the department will focus on auditing strategic objectives and performance measurement to ensure established targets are met. We also foresee increased federal and state audit requirements as the County receives Economic Stimulus funds. The Internal Audit Department will play a key role in the Recovery Act's mandates of accountability and transparency.

**FY 2009 SIGNIFICANT ACCOMPLISHMENTS**

- The Internal Audit Department completed the grant requirements for the Government Performance Reporting Trailblazer Grant Program, which was sponsored by The National Center for Civic Innovation, by publishing the Citizen Performance Report, the Service Efforts & Accomplishments Report, and the Citizen’s Guide to the Budget. This program encourages county government to engage the public in its performance measurement and reporting process. See: <http://www.co.guilford.nc.us/departments/audit/CitizenReport.pdf>
- The Deficit Reduction Act became effective January 2007 and it requires providers that receive annual Medicaid payments of \$5 million or more to provide education to employees and contractors about federal and state fraud and false claims laws and the whistleblower protection those laws provide. The Fraud Hotline, which was established in November 2007, enables the County to meet the requirements of the Deficit Reduction Act.
- Departmental staff collaborates with all departments and has served on several county-wide teams this year including the Stimulus Tracking Committee and various inter-departmental teams as requested. Internal Audit coordinates with Finance, Department grant recipients and the External Auditor in accomplishing the Annual Single Audit of grants from the state and federal governments.
- As a result of a recent Peer Review, the department has updated Internal Audit Policies & Procedures, implemented a quality review process with internal assessments, and developed an annual risk-based audit plan.

**KEY PERFORMANCE MEASURES**

<b>Measures</b>	<b>FY 07</b>	<b>FY 08</b>	<b>FY 09</b>	<b>FY 10</b>
Prepare and Issue Audit Reports	18	12	12	7
Performance Monitoring Projects	25	25	25	24
Productivity (Direct Time/Available Time)	79%	75%	75%	77%
Recommendations Accepted by Management	97%	90%	90%	95%

**FUTURE ISSUES**

In order for Internal Audit to provide comprehensive audit services, there is a need for more Information Systems auditing. Recently installed systems and plans for enhanced technological capabilities will require the Department to document and examine new automated processes and controls.

As part of Internal Audit’s Annual Audit Plan, the goal is to complete a performance audit for the fire districts and County Departments at least once every five years. Based on perceived risk or requests from departments or others, these reviews might be scheduled more often.

Sarbanes-Oxley, Congress’s response to corporate accounting scandals, has established certain requirements pertaining to private sector auditing and influenced governmental financial auditing as well. As part of that influence, documentation of processes, key controls, and risks associated with key business cycles is required. Internal Audit assists in this process.











