

COUNTY COMMISSIONERS

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

BUDGET SUMMARY

	FY 2009 Actual	FY 2010 Adopted	FY 2010 Amended	FY 2011 Adopted	% change
Program(s):					
County Commissioners	\$441,298	\$434,323	\$434,323	\$435,183	0.2%
Total	\$441,298	\$434,323	\$434,323	\$435,183	0.2%
Expenditures:					
Personnel Services	\$338,934	\$337,322	\$337,322	\$338,283	0.3%
Operating Expenses	\$102,363	\$97,001	\$97,001	\$96,900	-0.1%
Expenditure Total	\$441,297	\$434,323	\$434,323	\$435,183	0.2%
Net County Funds	\$441,298	\$434,323	\$434,323	\$435,183	0.2%
Authorized Positions	0.50	0.00	0.00	0.00	0.0%
Board of Commissioners	11.00	11.00	11.00	11.00	0.0%

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 2011 ADOPTED BUDGET HIGHLIGHTS

The FY 2011 adopted budget increases by \$860 or 0.2%. This increase is due to changes in the retirement contribution percentage for the upcoming fiscal year.

BUDGET MANAGEMENT AND EVALUATION

Michael Halford, Director

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

BUDGET SUMMARY

	FY 2009 Actual	FY 2010 Adopted	FY 2010 Amended	FY 2011 Adopted	% change
Program(s):					
Budget And Management	\$389,998	\$473,909	\$469,982	\$448,772	-5.3%
Total	\$389,998	\$473,909	\$469,982	\$448,772	-5.3%
Expenditures:					
Personnel Services	\$370,404	\$458,392	\$452,750	\$433,008	-5.5%
Operating Expenses	\$19,595	\$15,517	\$17,232	\$15,764	1.6%
Expenditure Total	\$389,998	\$473,909	\$469,982	\$448,772	-5.3%
Net County Funds	\$389,998	\$473,909	\$469,982	\$448,772	-5.3%
Authorized Positions	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 2011 ADOPTED BUDGET HIGHLIGHTS

- The University of North Carolina at Chapel Hill's School of Government is conducting a statewide benchmarking project that will collect data from various counties and municipalities in the state of North Carolina. The data will then be utilized so that local governments can have a centralized record of comparative data that counties and municipalities can use to measure their internal standards against to improve the efficiency of operations. Initially, the cost of participation in the study was \$10,000, but the cost has now been reduced to \$1,000. The Budget & Evaluation Department requested a \$1,000 budget expansion to the Fiscal Year 2010-2011 Adopted Budget to participate in this study.

FY 2010 SIGNIFICANT ACCOMPLISHMENTS

- Completed a reorganization of the County's capital planning process, culminating in the Board's adoption of the Fiscal Year 2010-2019 Capital Investment Plan.

- Received the Government Finance Officers Association’s Distinguished Budget Presentation Award for the Fiscal Year 2009-2010 budget document.
- Initiated a county-wide multi-year inventory, prioritization, and evaluation program for major facility needs, major equipment purchases, vehicle acquisitions, and technology expenditures.

KEY PERFORMANCE MEASURES

Measure	FY 08	FY 09	FY 10	FY11
% budget amendments/transfers processed within one week of approval	n/a	90.0%	95% est	100%
Actual Revenue as a % of Budgeted Revenue	102.2%	100.2%	99% est	at least 100%
Actual Expenditures as a % of Budgeted Expenditures	95.7%	92.5%	97% est	under 100%

Note: Fiscal Year 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 Fiscal Year 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

	FY 2009 Actual	FY 2010 Adopted	FY 2010 Amended	FY 2011 Adopted	% change
Program(s):					
Clerk To Board	\$186,956	\$189,749	\$191,629	\$194,733	2.6%
Total	\$186,956	\$189,749	\$191,629	\$194,733	2.6%
Expenditures:					
Personnel Services	\$164,902	\$166,071	\$166,071	\$171,055	3.0%
Operating Expenses	\$22,054	\$23,678	\$25,558	\$23,678	--
Expenditure Total	\$186,956	\$189,749	\$191,629	\$194,733	2.6%
Net County Funds	\$186,953	\$189,749	\$191,629	\$194,733	2.6%
Authorized Positions	2.00	2.00	2.00	2.00	--

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 2011 ADOPTED BUDGET HIGHLIGHTS

The Fiscal Year 2010-2011 Adopted Budget for the Clerk to the Board is a slight increase from the Fiscal Year 2009-2010 Adopted Budget due to increases in personnel costs such as retirement. Staffing levels remain the same.

FY 2010 SIGNIFICANT ACCOMPLISHMENTS

- Collaborative effort with Welfare Reform Liaison Project to relocate and prep minutes files dating back to 1980 for scanning in the coming year. The Clerk's Office will work with the new Laserfische product in Fiscal Year 2010-2011 to scan minutes and agenda file backup documents. The new Laserfische product will make search and retrieval of information more efficient.
- Updated fireworks permitting procedures to reflect changes to North Carolina state law.

- Clerk to Board earned Master Municipal Clerk (MMC) designation and the Deputy Clerk earned Certified Municipal Clerk (CMC) designation from the International Institute of Municipal Clerks.

KEY PERFORMANCE MEASURES

Measure	FY08	FY09	FY10	FY11
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 Boards and Commissions	Current on a Monthly Basis	Current on a Monthly Basis	Current on a Monthly Basis	Current on a Monthly Basis

FUTURE ISSUES

Although the scanning of records will assist in search and retrieval of documents, the storage and safekeeping of the original minute books remains a concern of the Clerk's Office. The original minute books date back to 1868 and are of immense historical value to the County. In light of the devastating fire at the Chatham County Courthouse, we would like to secure a fireproof location to store these books. Our office will work with the Facilities Department and Property Management Department to find an existing vault or determine whether we need to purchase another fireproof safe to store the books.

The Clerk's Office is also working with the Information Services Department on developing an agenda management system to streamline the agenda process. We are working on an in-house solution to keep costs minimal, but we may need to consider the purchase of agenda management software in the future if the solution does not meet the needs of the departments involved in the current agenda process.

COUNTY ADMINISTRATION

Brenda Jones Fox, County Manager

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

BUDGET SUMMARY

	FY 2009 Actual	FY 2010 Adopted	FY 2010 Amended	FY 2011 Adopted	% change
Program(s):					
County Administration	\$950,765	\$838,822	\$853,870	\$770,770	-8.1%
Intergovernmental Services	\$162,238	\$67,050	\$67,050	\$67,050	0.0%
Reserve For Contingency	\$0	\$700,000	\$656,924	\$698,788	-0.1%
Total	\$1,113,003	\$1,605,872	\$1,577,844	\$1,536,608	-4.3%
Expenditures:					
Personnel Services	\$739,298	\$510,142	\$510,142	\$520,590	2.0%
Operating Expenses	\$373,705	\$1,095,730	\$1,067,702	\$1,016,018	-7.2%
Capital Outlay	\$0	\$0	\$0	\$0	0.0%
Expenditure Total	\$1,113,003	\$1,605,872	\$1,577,844	\$1,536,608	-4.3%
Revenues:					
Federal & State Funds	(\$20,620)	\$0	\$0	\$0	0.0%
Other	\$0	\$0	\$0	\$0	0.0%
User Charges	\$0	\$0	\$0	\$0	0.0%
Revenue Total	(20,620)	\$0	\$0	\$0	0.0%
Net County Funds	\$1,092,383	\$1,605,872	\$1,577,844	\$1,536,608	-4.3%
Authorized Positions	7.5	4.5	4.5	4.5	0.0%

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 2011 ADOPTED BUDGET HIGHLIGHTS

- The FY 2011 adopted budget for County Administration reflects a decrease of (\$69,264) or -4.3%.
- The Reserve for Contingency, which is used to fund unexpected expenses during the year was reduced by (\$1,212) or -0.1% for FY 2011.

COUNTY ATTORNEY

Mark Payne, County Attorney

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

BUDGET SUMMARY

	FY 2009 Actual	FY 2010 Adopted	FY 2010 Amended	FY 2011 Adopted	% change
Program(s):					
County Attorney	\$628,112	\$1,609,402	\$1,617,578	\$1,809,732	12.5%
Total	\$628,112	\$1,609,402	\$1,617,578	\$1,809,732	12.5%
Expenditures:					
Personnel Services	\$484,563	\$1,101,019	\$1,101,019	\$1,444,576	31.2%
Operating Expenses	\$143,549	\$508,383	\$516,559	\$365,156	-28.2%
Expenditure Total	\$628,112	\$1,609,402	\$1,617,578	\$1,809,732	12.5%
Revenues:					
Other	(\$47)	\$0	\$0	\$0	0.0%
Revenue Total	(\$47)	\$0	\$0	\$0	0.0%
Net County Funds	\$628,065	\$1,609,402	\$1,617,578	\$1,809,732	12.5%
Authorized Positions	5.0	12.0	12.0	15.0	25.0%

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 2011 ADOPTED BUDGET HIGHLIGHTS

The increase in the adopted budget is reflective of the additional positions transferred to the County Attorney's Office as a result of a departmental restructure as well as the transfer of the County's Law Library with locations in High Point and Greensboro, and one Librarian position. Through increased efficiencies, increases in technology usage and the staff's absorption of duties and reduction of out-sourced legal matters the department has added approximately \$329,871 in personnel services and absorbed \$126,749 of the Law Library operating expenses with only a total estimated budgetary increase of \$178,468 and an estimated net savings of (\$278,152) to the County.

FY 2010 SIGNIFICANT ACCOMPLISHMENTS

The County Attorney's Office has and is currently undergoing an organizational restructure, consisting of a physical relocation and the reunification of departmental legal representation. Additionally, an in-house County Attorney was appointed in November of 2009.

KEY PERFORMANCE MEASURES

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

***Note:** Due to a combination of factors including the recombination of the County Attorney's Office and outsourcing of legal matters during the decision making period, accurate data is not available. Furthermore, as result of the recent appointment of an in-house County Attorney and the ongoing restructure of the County Attorney's Office the Key Performance Measures are currently under review.

FUTURE ISSUES

- Due to the recombining of the County's legal resources, case management software and document scanning will need to be aggressively explored and implemented to ensure accurate accounting and efficient management of the County's Legal Matters.
- Ongoing cross-training will be required to increase the expertise of the professional staff to support the many specialized areas of the law and the ever growing legal demands of the County.
- Additional focus will be directed towards proactive legal education and training for all non-Legal County employees through seminars and updates on relevant legal matters and changes in the law.
- The County Attorney's Office will actively explore the utilization of interns and Law Clerks in an effort to support our local higher education programs, while mutually benefiting the County by increasing available resources in an efficient and cost effective manner.
- It is the goal of the County Attorney's office to maintain full staffing and continue to explore processing efficiencies an effort to more effectively manage the workload and legal demands currently handled by existing staff.

BOARD OF ELECTIONS

George N. Gilbert, Director

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

BUDGET SUMMARY

	FY 2009 Actual	FY 2010 Adopted	FY 2010 Amended	FY 2011 Adopted	% change
Program(s):					
Administration	\$3,314,060	\$2,284,019	\$2,292,184	\$1,765,913	-22.7%
Training	\$0	\$1,695	\$1,695	\$1,695	0.0%
Other	\$121,017	\$0	\$0	\$0	0.0%
Total	\$3,435,077	\$2,285,714	\$2,293,879	\$1,767,608	-22.7%
Expenditures:					
Personnel Services	\$1,720,660	\$1,755,869	\$1,755,869	\$1,256,777	-28.4%
Operating Expenses	\$1,714,417	\$529,845	\$538,010	\$510,831	-3.6%
Capital Outlay	\$0	\$0	\$0	\$0	0.0%
Expenditure Total	\$3,435,077	\$2,285,714	\$2,293,879	\$1,767,608	-22.7%
Revenues:					
Federal & State Funds	(\$748,205)	\$0	\$0	\$0	0.0%
User Charges	(\$299,863)	(\$437,350)	(\$437,350)	(\$41,500)	-90.5%
Fund Balance	(\$1,696)	(\$1,695)	(\$1,695)	(\$1,695)	0.0%
Other	(\$2,547)	(\$2,000)	(\$2,000)	(\$2,000)	0.0%
Revenue Total	(\$1,052,311)	(\$441,045)	(\$441,045)	(\$45,195)	-89.7%
Net County Funds	\$2,382,767	\$1,844,669	\$1,852,834	\$1,722,413	-6.6%
Authorized Positions	17.00	17.00	17.00	16.75	-1.4%

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 2011 ADOPTED BUDGET HIGHLIGHTS

- The FY 2011 adopted budget assumes one election: a November 2, 2010 general election. This is in contrast to the three elections planned for as part of the FY 2010 adopted budget.
- Reduction in total expenditures of (\$518,106) or -22.7% for FY 2011. Majority of this comes from the reduction in part-time staff expenses, which is due to less planned elections than for FY 2010. Other reductions came from printing and office supplies, periodicals, books and publications, professional services and equipment rental.

- In addition, the City of Greensboro has no municipal elections scheduled for FY 2011, so the department anticipates a loss in revenue equal to approximately \$400,000.
- Additional funding for the replacement of 200 laptops / pollbooks, server, and printers etc. equal to \$145,000.
- For FY 2011, department will share a position with Tax (0.25 in Tax and 0.75 in Elections).

FY 2010 SIGNIFICANT ACCOMPLISHMENTS

- Successfully executed the October 2009 municipal primaries and November 2009 municipal elections.
- Resolved tie vote in one municipality by coin toss and without a contested election or recount.
- Reviewed more than 12,000 petition signatures.
- Obtained new, accessible polling places for 16 precincts.

KEY PERFORMANCE MEASURES

Measures	FY 07	FY 08	FY09	FY10	FY11
Contested Elections	None	None	None	None	None
Time Election Results are Available on Election Night	12:05 a.m.	9:36 p.m.	11:19 p.m.	9:10 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	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	165 of 165 Precincts
Participation in School and Civic Organizations' Elections Events	20+ Events	20+ Events	22	20+ Events	20+ Events

FINANCE

Reid Baker, Director

201 South Greene St, PO BOX 3427, Greensboro, NC 27402

(336) 641-3300

BUDGET SUMMARY

	FY 2009 Actual	FY 2010 Adopted	FY 2010 Amended	FY 2011 Adopted	% change
Program(s):					
Finance	\$2,268,847	\$2,494,999	\$2,572,449	\$2,474,357	-0.8%
Total	\$2,268,847	\$2,494,999	\$2,572,449	\$2,474,357	-0.8%
Expenditures:					
Personnel Services	\$2,023,188	\$2,267,313	\$2,267,313	\$2,241,199	-1.2%
Operating Expenses	\$245,659	\$227,686	\$305,136	\$233,158	2.4%
Expenditure Total	\$2,268,847	\$2,494,999	\$2,572,449	\$2,474,357	-0.8%
Revenues:					
User Charges	(\$79,410)	(\$75,000)	(\$75,000)	(\$75,000)	--
Revenue Total	(\$79,421)	(\$75,000)	(\$75,000)	(\$75,000)	--
Net County Funds	\$2,189,426	\$2,419,999	\$2,497,449	\$2,399,357	-0.9%
Authorized Positions	28.0	29.0	29.0	29.0	--

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 2011 ADOPTED BUDGET HIGHLIGHTS

- The Finance Department's adopted budget decreased by approximately \$21,000 compared to the Fiscal Year 2009-2010 Adopted Budget. However, the professional services line-item increased by approximately \$20,400 primarily because all of the information previously printed and distributed by the Information Services Department will be outsourced to a third

party vendor. Therefore, costs associated with the printing and distribution of A/R statements will be absorbed by the Finance Department in the future.

- Printing and office supplies decreased by the estimated cost of A/R forms. The cost of the forms will be included in the outsourcing contract.
- Small office furniture, fixtures and equipment line-item increased because of the planned replacement of three obsolete printers.

FY 2010 SIGNIFICANT ACCOMPLISHMENTS

- Replaced a downgraded liquidity provider with a more stable, highly rated institution.
- Maintained high level of productivity per employee in payroll and accounting function.
- Maintained a high level of productivity among management level employees during the vacancy of two high level positions for much of the year.

KEY PERFORMANCE MEASURES

Measures	FY08	FY09	FY10	FY11
# of Vouchers + # of Checks per A/P Employee	19,000	20,685	19,212	20,128
# of Checks or Deposit Advices per P/R Employee (based on current monthly payroll)	12,020	17,360	17,493	17,278
# of A/R statements + # of Payments per A/R Employee	25,000	21,590	23,170	22,372
Basis Points Over (Under) Average Annual Trust Yield	15	26	32	54
Grants Monitored	306	271	252	267
Contracts Pre-audited	1,042	900	706	675
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 continues to complicate investment operations. Yields on all investments are down, and concern over the stability of issuers has limited our choices and increased time spent on the evaluation of financial institutions in which we invest County funds.

The advent of multiple debt programs available through the American Reinvestment and Recovery Act (ARRA) has broadened the scope of factors to be considered in the structure and type of debt issued. We continue to monitor developments in the ARRA legislation to determine the optimal structure for the County’s financing needs.

The County’s unfunded actuarial liability for non-retirement post-employment benefits (OPEB) amounts to over \$289 million and the annual contribution to fund this liability is in excess of \$22 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 the Finance Department 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

	FY 2009 Actual	FY 2010 Adopted	FY 2010 Amended	FY 2011 Adopted	% change
Program(s):					
Administration	\$1,289,601	\$1,575,801	\$1,579,348	\$1,692,958	7.4%
Employee Awards	\$0	\$0	\$0	\$0	0.0%
Retiree Insurance/Other	\$3,408,449	\$6,549,800	\$6,560,300	\$6,549,800	0.0%
Total	\$4,698,111	\$8,125,601	\$8,139,648	\$8,242,758	1.4%
Expenditures:					
Personnel Services	\$4,537,584	\$7,969,302	\$7,969,302	\$8,086,459	1.5%
Operating Expenses	\$160,527	\$156,299	\$170,346	\$156,299	0.0%
Expenditure Total	\$4,698,111	\$8,125,601	\$8,139,648	\$8,242,758	1.4%
Revenues:					
Other	(\$61)	\$0	\$0	\$0	--
Revenue Total	(\$61)	\$0	\$0	\$0	--
Net County Funds	\$4,698,050	\$8,125,601	\$8,139,648	\$8,242,758	1.4%
Authorized Positions	17.0	20.5	20.5	21.5	4.9%

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 the 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 2011 ADOPTED BUDGET COMMENTS

- The increase in the number of authorized positions from previous years reflects centralization of human resources functions (three positions were transferred from the Social Services Department and two were transferred from the Health Department). The centralization reduced the number of human resources positions in the county. The Human Resources Department also transferred a position to the Internal Audit Department to aid in the County's effort to seek grant funding.

FY 2010 SIGNIFICANT ACCOMPLISHMENTS

- Coordinated Voluntary Enhanced Retirement and Reduction in Force efforts.
- Consolidated Public Health Department & Social Services Department's human resources with the County's Human Resources Department.
- Updated several personnel regulations and associated addendums (e.g., RIF, Short-term Staffing, FMLA, FLSA, etc.).
- Advised departments of changes to FMLA, ADA, FLSA and various other personnel laws.
- Managed economic stimulus COBRA for affected individuals.
- Coordinated recruitment efforts for the County Manager and County Attorney positions.
- Presented supervisory training.
- Developed a plan to address liability for retiree health insurance expense. (Discontinued retiree health eligibility and implemented RHS savings plan.)
- Implemented Lawson payroll and KRONOS timekeeping system.
- Changed from monthly to bi-weekly payroll.

FUTURE ISSUES

- Pay equity evaluation and development of recommendations.
- Benefits self-service implementation.
- Enhance e-recruiting reporting capabilities.

INTERNAL AUDIT

Martha Rogers, Director

201 S. Greene St., P.O. Box 3427, Greensboro, NC 27401 (336) 641-3242

BUDGET SUMMARY

	FY 2009 Actual	FY 2010 Adopted	FY 2010 Amended	FY 2011 Adopted	% change
Program(s):					
Internal Audit	\$405,517	\$407,464	\$409,345	\$491,055	20.5%
Total	\$405,517	\$407,464	\$409,345	\$491,055	20.5%
Expenditures:					
Personnel Services	\$390,834	\$395,886	\$395,886	\$479,580	21.1%
Operating Expenses	\$14,683	\$11,578	\$13,459	\$11,475	-0.9%
Expenditure Total	\$405,517	\$407,464	\$409,345	\$491,055	20.5%
Revenues:					
Other	(\$5,501)	\$0	\$0	\$0	0.0%
Revenue Total	(\$5,501)	\$0	\$0	\$0	0.0%
Net County Funds	\$400,016	\$407,464	\$409,345	\$491,055	20.5%
Authorized Positions	4.00	4.00	4.00	5.00	25%

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 the efficient use of resources.

FY 2011 ADOPTED BUDGET HIGHLIGHTS

Internal Audit's Fiscal Year 2010-11 Adopted Budget falls under the County's strategic goal of maintaining efficient, effective, and responsive government. Internal Audit Department's focus will be on improving the effectiveness and responsiveness of service delivery through streamlining processes; reducing or avoiding costs and encouraging partnerships to achieve economies of scale; examining and recommending internal controls as services are merged, consolidated, or changed; and ensuring new technologies are used to the fullest extent possible across departments. In addition, the department will focus on auditing strategic objectives and performance measurements to ensure established targets are met. We anticipate increased grant funding as the County continues to pursue alternative revenue sources. This will require additional grant auditing and monitoring. As a result, we have been approved for a new grant coordinator position for Fiscal Year 2010-11. The position is a result of transferring a vacant human resources technician position from the Human Resources Department to the Internal Audit Department.

FY 2010 SIGNIFICANT ACCOMPLISHMENTS

- The Internal Audit Department received the Trailblazer Award from The National Center for Civic Innovation for publishing the Citizen Performance Report, the Service Efforts & Accomplishments Report, and the Citizen’s Guide to the Budget. This was part of the Government Performance Reporting Trailblazer Grant Program. The award recognizes Guilford County’s efforts to incorporate the public’s point of view in performance measurement reporting.
- Guilford County received a Certificate of Excellence in Citizen-Centric Reporting for its 2009 Citizen-Centric Report. The *2010 Guilford County, North Carolina Citizen’s Guide to the Budget* prepared by Internal Audit and the Office of Budget, Management & Evaluation was recognized for its timeliness and communication of financial and community information in a visually appealing and understandable manner. This document promotes Guilford County government’s accountability and transparency to its citizens.
- The Deficit Reduction Act became effective January 2007. 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 Employee Fraud Hotline, which was established in November 2007, enables the County to meet the requirements of the Deficit Reduction Act.
- The Employee Fraud Hotline is managed by the Internal Audit Department. The Hotline provides employees an opportunity to anonymously report incidents of possible fraud, theft or illegal or unethical behavior by County employees.
- Internal Audit staff members collaborate with all departments and have served on many inter-departmental teams, including chairing the Economic Stimulus Committee and serving on the Capital Improvements Buildings Subcommittee. In addition, Internal Audit worked closely with the Facilities Department to develop capacity to apply for Economic Stimulus grants.
- Internal Audit assisted the County’s external auditors with the Annual Single Audit of grants from state and federal sources. This work included preparation of control process documentation for all grants audited for the fiscal year ending in 2009.
- As a result of a recent peer review, the department has fully implemented updated Internal Audit Policies & Procedures. The department conducts its audits in accordance with the *International Standards for the Professional Practice of Internal Auditing*, a part of the Professional Practices Framework promulgated by the Institute of Internal Auditors.

KEY PERFORMANCE MEASURES

Measures	FY 08	FY 09	FY 10	FY 11
Prepare and Issue Audit Reports	7	6	7	12
Performance Monitoring Projects	24	20	24	25
Productivity (Direct Time/Available Time)	77%	75%	77%	75%
Recommendations Accepted by Management	95%	100%	95%	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 require documentation and verification of new automated processes and controls. This will require the allocation of more resources in training and assistance from Information Services or other consultants.

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.

The Red Flags Rule is a federal regulation aimed at preventing or mitigating identity theft associated with certain financial transactions, including the opening or maintaining of customer accounts that provide for the repayment of loans, or the deferred payment for products or services. Internal Audit anticipates working with departments to ensure compliance with this regulation to reduce risks associated with identity theft.

PURCHASING

Bonnie Stellfox, Director

301 West Market St, PO BOX 3427, Greensboro, NC 27402 (336) 641-3226

BUDGET SUMMARY

	FY 2009 Actual	FY 2010 Adopted	FY 2010 Amended	FY 2011 Adopted	% Change
Program(s):					
Administration	\$422,603	\$375,613	\$387,899	\$468,927	24.8%
Property/Other	\$4,550	\$6,700	\$10,100	\$3,200	-52.2%
Total	\$427,153	\$382,313	\$397,999	\$472,127	23.5%
Expenditures:					
Personnel Services	\$413,327	\$342,538	\$342,538	\$436,566	27.5%
Operating Expenses	\$13,826	\$39,775	\$55,461	\$35,561	-10.6%
Expenditure Total	\$427,153	\$382,313	\$397,999	\$472,127	23.5%
Revenues:					
Other	(\$37)	\$0	\$0	\$0	--
Revenue Total	(\$37)	\$0	\$0	\$0	--
Net County Funds	\$427,116	\$382,313	\$397,999	\$472,127	23.5%
Authorized Positions	7.0	5.0	5.0	6.0	20%

DEPARTMENTAL PURPOSE & GOALS

The Guilford County Purchasing Department's primary purpose is to obtain the necessary commodities and services required by Guilford County Departments on a best value basis (quality, service, and price). Purchasing also fulfills this purpose by dealing with every supplier in an open, above board, fair, equal, businesslike, and competitive manner. The procurement procedures adhere to the North Carolina General Statutes and Guilford County Purchasing Policies. The department analyzes purchases to maximize the use of each tax dollar. Purchasing solicits bids for search bids (fax), Informal and Formal Bid Process, RFP and RFQ process by utilizing our electronic bidding Strategic Sourcing. The Purchasing Department processes and awards contracts for construction projects bidding events, price only and service contracts. It also participates in business fairs and outreach efforts to increase bidding opportunities for all vendors, and performs consulting activities for all vendors. The Department has a Minority and Women Owned Business Enterprise Program (MWBE) and encourages and assists MWBE vendors to participate in the bidding process and addresses any questions or concerns they may have with the vendor registration and the bidding process.

FY 2011 ADOPTED BUDGET HIGHLIGHTS

- The adopted budget includes the transfer of a position from the Risk Management budget. This position will be reclassified into a purchasing manager-type position.

FY 2010 SIGNIFICANT ACCOMPLISHMENTS

- Further defined and implemented Strategic Sourcing Improvement Processes (Process Flow, Approval Authority). From January 2008 through January 2010 the Purchasing Department has registered 1,861 suppliers of which 35% are MWBE suppliers.
- Worked with supplier registration in the Electronic Bidding System to include internal departments as well as the general public. This will be an ongoing effort for our internal departments and the vendor/supplier community.
- Conducted Janitorial Forum February 2009 on upcoming Janitorial Contracts.
- October 2009 Conducted a Construction Forum on upcoming Construction Projects.
- Conducted two Surplus Auctions to generate revenue for the County.
- Reduced paper consumption by transmitting purchase orders electronically by email or fax.

KEY PERFORMANCE MEASURES

Measures	FY 09	FY 10	FY 11
Price Only Contracts	70	69	75
Purchase Orders Issued-total value	9,658	8,627	6,946
Bids Proposals (Informal & Formal)	81	100	97
General Service/Equipment Contracts	99	101	153
Surplus Auctions Net Revenue (3/year)	\$145,800	\$137,569	\$98,950.50

FUTURE ISSUES

The Purchasing Department is proposing the implementation of the Procurement Card Program. The Procurement Card Program will permit departments to purchase goods and services from approved vendors within certain parameters and in emergency situations.

The Purchasing Department will be tracking for the Facilities Department all Guilford County's Green Initiatives for all energy costs, grants, and all upgrades as recommended and directed by North Carolina A & T University for all Guilford County buildings. We will be preparing reports to distribute to the Assistant County Manager, Board of Commissioners, and public.

Continue to have the Purchasing Department employees take educational training at the Institute of Government on all changes for construction/purchasing/contracts as outlined in the North Carolina General Statutes.

The Purchasing Director and County Attorney will provide training to department directors and designated employees on RFPs, Formal, and Informal Bid processes. Work with the Legal Department in supporting the commodity and service contract processes.

REGISTER OF DEEDS

Jeff L. Thigpen, Register of Deeds

201 South Eugene St. P.O. Box 3427, Greensboro, NC 27402 (336) 641-7556

BUDGET SUMMARY

	FY 2009 Actual	FY 2010 Adopted	FY 2010 Amended	FY 2011 Adopted	% change
Program(s):					
Greensboro Office	\$1,886,414	\$1,710,523	\$1,653,987	\$1,577,785	-7.8%
High Point Office	\$258,368	\$140,076	\$198,075	\$198,113	-8.8%
Automation Enhancement & Preservation	\$440,811	\$641,074	\$641,074	\$579,740	-9.6%
Total	\$2,585,593	\$2,491,673	\$2,493,136	\$2,355,638	-7.0%
Expenditures:					
Personnel Services	\$1,964,577	\$1,753,663	\$1,754,663	\$1,660,901	-5.3%
Operating Expenses	\$606,372	\$238,010	\$696,473	\$694,737	192.0%
Capital Outlay	\$13,970	\$500,000	\$42,000	\$0	-
Other	\$674	\$0	\$0	\$0	-
Expenditure Total	\$2,585,593	\$2,491,673	\$2,493,136	\$2,355,638	-5.46%
Revenues:					
User Charges	(\$1,806,360)	(\$1,629,690)	(\$1,629,690)	(\$1,884,862)	15.7%
Investment Earnings	(\$17,310)	(\$20,000)	(\$20,000)	(\$7,500)	-62.5%
Fund Balance	(\$962,858)	(\$384,917)	(\$384,917)	(\$339,012)	-11.9%
Other	(\$2,282,839)	(\$2,566,300)	(\$2,566,300)	(\$1,934,846)	-24.6%
Revenue Total	(\$5,069,367)	(\$4,600,907)	(\$4,600,907)	(\$4,166,220)	-9.6%
Net County Funds	(\$2,483,774)	(\$2,109,234)	(\$2,107,771)	(\$1,810,582)	-14.2%
Authorized Positions	33.0	29.0	29.0	26.0	

DEPARTMENTAL PURPOSE & GOALS

The Register of Deeds preserves, maintains and provides public access to real estate and vital records in an effective manner in accordance with North Carolina General Statute. Real estate records processed and services regulated by North Carolina General Statutes include deeds, Deeds of Trust including Excise Taxes, Right of Way Plans, Cancellations of Deeds of Trust and Mortgages, Plats, and Acknowledgements. The office administers oaths of office for Notary Publics and processes a variety of notarial acts. Vital records processed and documents issued in accordance with NC General Statutes include Marriage Licenses, certified copies of Birth, Death, and Marriage Certificates, Delayed Birth Certificates, Removal of Grave Certificates, Legitimations, Amendments, and Military Discharges.

FY 2011 ADOPTED BUDGET HIGHLIGHTS

- 3 positions were eliminated from the Register of Deeds since the Fiscal Year 2009-2010 Adopted Budget.
- The department has budgeted for an approximate revenue decrease of \$435,000 for next fiscal year, which is a 9.45% decrease from the Fiscal Year 2009-2010 Approved Budget.

- Redirect microfilm, education and Office Specialist position to the automated enhancement and preservation funds.

FY 2010 SIGNIFICANT ACCOMPLISHMENTS

- Received North Carolina Association of County Commissioners Local Government Federal Credit Union (LGFCU) Employee Productivity Award for employee cross training initiative.
- Reduced staffing level including reduction of 4 daily supervisors to 2.
- Interdepartmental projects included scanning tax cards and Health Department eMedical Records Imaging project
- Consolidated Recording, Vitals, and Vault divisions into one area.
- Removed all social security numbers (SSN's) from separation agreements.
- Completed in house scanning and notary index books.

KEY PERFORMANCE MEASURES

Measures	FY 08	FY 09	FY10	FY11
Real Estate Documents/Pages Processed	590,300	510,744	329,094	357,284
Vault Records Processed	45,570	44,928	33,876	27,498
Vital Records Recorded and Issued	73,560	79,814	68,196	69,484
Copies-Births, Deaths, Marriages	56,952	63,760	51,180	53,138
Vault Copies	43,506	42,792	32,088	25,794

FUTURE ISSUES

The Register of Deeds is in a major transition. The office is scheduled to move to the BB&T building and Centennial Building in High Point. E-Recording has provided additional ease for submitters and reduced staff time on filings of land records. Requests for vital records will increase due to a partnership with NC Vital Records as a pilot county for statewide vital records availability. The Register of Deeds is the most productive office of the five major counties in North Carolina based on land and vital record data per staff member and we have consolidated our core services. It will be important to maintain adequate staffing levels even with the current reduction in Excise Tax Stamp and Land Record Fee Revenue based on the number of documents processed per staff member. NC Register of Deeds Association is currently moving to revise our current indexing rules which may also create additional work for our office in the next year.

TAX DEPARTMENT

Ben Chavis, Director

400 West Market St, PO BOX 3138, Greensboro, NC 27402 (336) 641-3362

BUDGET SUMMARY

	FY 2009 Actual	FY 2010 Adopted	FY 2010 Amended	FY 2011 Adopted	% change
Program(s):					
Greensboro Tax	\$4,845,457	\$4,537,469	\$4,548,178	\$4,320,434	-4.8%
High Point Tax	\$1,141,712	\$863,873	\$867,704	\$721,162	-16.5%
Total	\$5,987,169	\$5,401,342	\$5,415,882	\$5,041,596	-6.7%
Expenditures:					
Personnel Services	\$4,798,968	\$4,115,190	\$4,115,190	\$3,987,384	-3.1%
Capital Outlay	\$0	\$0	\$0	\$0	--
Operating Expenses	\$1,188,201	\$1,286,152	\$1,300,692	\$1,054,212	-18.0%
Expenditure Total	\$5,987,169	\$5,401,342	\$5,415,882	\$5,041,596	-6.7%
Revenues:					
User Charges	(\$1,176,061)	(\$1,153,282)	(\$1,153,282)	(\$986,823)	-14.4%
Other	(\$76,958)	(\$124,000)	(\$124,000)	(\$93,000)	-25%
Revenue Total	(\$1,253,019)	(\$1,277,282)	(\$1,277,282)	(\$1,079,823)	-15.5%
Net County Funds	\$4,734,150	\$4,124,060	\$4,138,600	\$3,961,773	-3.9%
Authorized Positions	80.5	65.0	65.0	62.25	0%

DEPARTMENTAL PURPOSES & GOALS

The Tax Department lists, appraises, and assesses real and personal property for taxation, and collects taxes due on these classifications of property; processes water and sewer assessments; collects hotel room occupancy taxes; intercepts state income tax refunds when appropriate to satisfy unpaid accounts due Guilford County; processes applications for tax relief and tax exemptions that may be granted under state law; maintains records of property ownership and detailed tax maps; and collects real and/or personal property taxes for the municipalities of Greensboro, High Point, Jamestown, Archdale, Sedalia, Summerfield, Oak Ridge, Burlington, Pleasant Garden, Whitsett, and Kernersville.

FY 2011 ADOPTED BUDGET HIGHLIGHTS

- Relatively stable collection percentage despite difficult economic conditions.
- Cut expenditures by implementing cost cutting measures.
- Elimination of 3 vacant office positions.
- A position is shared with the Elections Department (.25).

FY 2010 SIGNIFICANT ACCOMPLISHMENTS

- Implemented new Land Records and Real Property Appraisal software.
- Outsourced printing of tax statements bringing tremendous savings to the county.
- Imaged records for real property ownership information.
- Launched new Tax Public Web Access site for Real Property Search.

KEY PERFORMANCE MEASURES

Measures	FY 08	FY 09	FY10	FY11
# of Real Property Appraisals	13,500	13,500	15,000	15,750
# of Real Property Transfers	20,500	20,500	20,500	17,500
# of Tax Maps Updated	2,100	2,100	2,100	2,975
# of Individual Personal Property Accounts Processed	120,000	125,000	130,000	136,000
# of Business Personal Property Accounts Processed	21,000	21,000	21,000	21,500
# of Business Listings Audited externally	325	350	400	475
# of Business Listings Audited internally	1,200	1,300	1,400	1,565
Tax Collection Rate	99%	99%	99%	98.84%
# of Registered Vehicles Appraised	400,000	400,000	420,000	405,000
# of Real Property Appeals Processed	600	500	500	1,150
# of Personal Property Appeals Processed	10,500	10,500	10,500	1,125

FUTURE ISSUES

- The Tax Department is preparing for the next general reappraisal of property. Per state law, the County is required to reassess all property every eight years. Preliminary work is required now so that the reappraisal, scheduled for 2012, can be conducted in a timely and accurate manner.
- Implementation of the new Tax Billing and Collections software system.