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CUMBERLAND ★ COUNTY ★ NORTH CAROLINA

BOARD OF COMMISSIONERS

CANDICE WHITE
Clerk to the Board

KELLIE BEAM
Deputy Clerk

MEMORANDUM

TO: Finance Committee Members (Commissioners Edge, Faircloth, King)

FROM: Candice H. White, Clerk to the Board

DATE: January 2, 2014

SUBJECT: Finance Committee Special Meeting – Tuesday, January 7, 2014

There will be a special meeting of the Finance Committee on Tuesday, January 7, 2014 at 8:30 AM in Room 564 of the Cumberland County Courthouse located at 117 Dick Street, Fayetteville, NC.

AGENDA

1. Election of Finance Committee Chairman (**NO MATERIALS**)
2. Approval of Minutes – November 7, 2013 Meeting (**Pg. 2**)
3. Consideration of a County Grant Application for a Veterans' Treatment Court (**Pg. 10**)
4. Consideration of Request for Six Additional School Resource Officers (**Pg. 12**)
5. Consideration of the Annual Audit Contract (**Pg. 15**)
6. Consideration of Office Supply Contract (**Pg. 17**)
7. Consideration of Accounts Payable Solutions – Electronic Payments (**Pg. 19**)
8. Update on Current Refunding of General Obligation Bonds (**Pg. 21**)
9. Review of Monthly Financial Report (**Pg. 23**)
10. Other Matters of Business (**NO MATERIALS**)

cc: Board of Commissioners
County Administration
Melissa Cardinali, Finance Director
Tammy Gillis, Senior Internal Auditor
County Legal
County Department Head(s)
Sunshine List

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CUMBERLAND COUNTY FINANCE COMMITTEE
NEW COURTHOUSE, 117 DICK STREET, 5TH FLOOR, ROOM 564
NOVEMBER 7, 2013 - 9:30AM
MINUTES

MEMBERS PRESENT: Commissioner Marshall Faircloth, Chairman
Commissioner Kenneth Edge

MEMBERS ABSENT: Commissioner Jeannette Council

OTHER COMMISSIONERS
PRESENT: Commissioner Charles Evans (arrived 9:55 a.m.)

OTHERS: James Martin, County Manager
Amy Cannon, Deputy County Manager
James Lawson, Assistant County Manager
Rick Moorefield, County Attorney
Melissa Cardinali, Finance Director
Sally Shutt, Chief Public Information Director
Mark Browder, Mark III Brokerage Services
Kevin Jackson, Cape Fear Valley Health System Chief Operating
Officer/Vice President
Candice White, Clerk to the Board
Press

Commissioner Faircloth called the meeting to order.

1. APPROVAL OF MINUTES – OCTOBER 3, 2013 REGULAR MEETING

MOTION: Commissioner Edge moved to approve the minutes.
SECOND: Commissioner Faircloth
VOTE: UNANIMOUS (2-0)

James Martin, County Manager, requested the reordering of agenda Items 2. and 3. so Mark Browder, Mark III Brokerage Services, could attend another meeting he had scheduled.

MOTION: Commissioner Edge moved to reorder Item 2. and Item 3.
SECOND: Commissioner Faircloth
VOTE: UNANIMOUS (2-0)

2. PRESENTATION ON THE AFFORDABLE CARE ACT AND IMPACT ON THE
COUNTY

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BACKGROUND:

At the October 7, 2013 special meeting of the Board, Commissioner Faircloth inquired regarding Health Care Reform and the impact of the Affordable Care Act on the County. Mark Browder, Mark III Brokerage Services, will provide a presentation at the November 7, 2013 meeting of the Finance Committee on this matter.

RECOMMENDATION/PROPOSED ACTION:

Receive presentation.

Mr. Martin recognized Mark Browder, Mark III Brokerage Services, who referenced the table recorded below. Mr. Browder stated the table reflects new costs and total costs to the county for the 2014-2015 renewal.

Health Care Reform Cost	
2014 - 2015 Cost	
PPACA - Fee for Comparative Effectiveness Research Agency - July 31, 2014	\$3,598.00
Copays Accumulate to Out of Pocket Maximum - 2014 - 2015	\$493,529.08
PPACA - Transitional Reinsurance Fee - 2014 - 2016 - First Payment Due December, 2014	\$226,611.00
Health Care Reform Costs Currently in Place	
Dependent coverage for adult children up to age 26 - 2%	\$375,082.10
Elimination of lifetime limits on essential benefits - 1.5%	\$281,311.57
Women's Health Benefits - 1%	\$187,541.05
Elimination of all pre-existing condition limitations in 2014 - .2%	\$37,508.21
100% coverage for preventive services in network - 3%	\$562,623.15
Phase-out of annual limits on essential benefits by 2014 - 1.5%	\$281,311.57
Total ACA Cost for 2014 - 2015	\$2,449,115.73

Fees Avoided in 2014 - 2015	
PPACA - Health Insurance Industry Fee - Not Paid	\$549,686.67
State of North Carolina Premium Tax	\$439,749.34
Total	\$989,436.01

Mr. Browder stated for new costs, the county will have to pay a research fee or "Fee for Comparative Effectiveness Research Agency" to the federal government in 2014-2015 which is basically \$1 per member or about \$3,500. Mr. Browder stated the "Co-pays Accumulate to Out-of-Pocket Maximum" is a benefit change and is expected to add 3% in claims to the plan or about \$500,000. Mr. Browder explained co-pays will go to satisfy the out-of-pocket maximum beginning July 1, 2014. Mr. Browder stated "The Traditional Reinsurance Fee" is

DRAFT

an additional tax for high insurance claims at \$63 per member for the 2014-2015 plan year and will be due at the end of 2014 or beginning of 2015 for a total of about \$226,000.

Mr. Browder then reviewed current costs and stated the total cost under the Affordable Care Act to the county's plan is about \$2.4 to \$2.5 million. Mr. Moorefield inquired regarding new costs for 2014-2015. Mr. Browder clarified \$700,000 would be added to the renewal and with old costs being about \$1.8 million, the total cost would be \$2.4 to \$2.5 million.

Mr. Browder referenced "Fees Avoided in 2014-2015" and explained the county is not paying the "Health Insurance Industry Fee" or the "N. C. Premium Tax" because it is self-funded and thereby saves almost \$1 million. Amy Cannon, Deputy County Manager, confirmed the \$1.8 million was funded in the current budget year and the \$700,000 along with whatever is believed to be inflation to the fund will need to be added. In response to a question posed by Commissioner Edge, Ms. Cannon stated the utilization of the employee pharmacy has increased over time and cost savings can be determined at the end of the fiscal year.

3. REPORT FROM CAPE FEAR VALLEY HOSPITAL SYSTEM REGARDING COST OF SECURITY AT ROXIE AVENUE CENTER

Kevin Jackson, Cape Fear Valley Health System Chief Operating Officer/Vice President, referenced discussion at the October 3, 2014 meeting of the Finance Committee regarding the provision of security services at the crisis intervention center to be established and fully functional at the end of December, 2013 or at the latest January, 2014. Mr. Jackson stated based on that discussion, a Request for Quote was sent out on October 14th for security services in order to obtain the best price and to make sure the competitive service requirements and quality were met. Mr. Jackson stated RFQ's were obtained by October 25th and an internal selection committee used the following five criteria for the selection: 1) quality of completeness of submission; 2) CIT training and service evaluation; 3) price; 4) prior service history; and 5) capabilities. Mr. Jackson stated the recommendation is to move forward with the Cumberland County Sheriff's Office and although the Sheriff's Office was not the lowest bidder, it ranked the highest of all respondents. Mr. Jackson stated the agreement would be for two years with the proposed cost being \$350,326 for the first year with a \$30,731 initial start up cost. Mr. Jackson stated the cost for the second year would drop to \$319,595 without the start up cost.

Mr. Martin stated the hospital would prefer to have a two-party agreement between the hospital and the Sheriff's Office. Mr. Martin stated should the committee and the full board be in agreement with the proposed cost, his recommendation would be for an amendment to the current three-party agreement between the hospital, the county and Alliance Behavioral Healthcare so these funds, which are directly related to mental health services, can be credited to the county's maintenance of effort for mental health services. Mr. Martin stated this may reflect well in securing additional state or federal funds as a match to what the county is paying.

Mr. Martin explained the indirect operation will be that the county will pay the Alliance, the hospital will bill the Alliance, the Alliance will pay the hospital and then the hospital will reimburse the county. Mr. Martin stated utilizing the Sheriff's Office to provide the security

DRAFT

services could pose some financial risk to the county because the Sheriff's Office is a department of county government and there is the potential for the Sheriff's Office to look to the county to cover additional costs as it relates to the hospital's contract. Mr. Martin stated should that occur, which it may not, the county could end up spending more through the Sheriff's budget over time than the costs billed to the hospital. Mr. Martin stated contracting with the Sheriff's Office is not as clear cut as it would be were the hospital to contract with an entity that is not part of the county's operation. Questions and discussion followed. Mr. Martin stated he is not speaking against the hospital's request to provide the funds to contract with the Sheriff's Office because he is convinced the proposal exceeds the lower cost proposal in an area critical to the success of the drop off center. Commissioner Faircloth stated to help eliminate the risk of additional costs, he would ask county administration to hold the Sheriff's Office to their proposal and should contract costs be exceeded, the Board will review. Commissioner Edge concurred. Mr. Martin stated the Alliance has indicated it will work with the county on an amendment to the agreement. Mr. Martin also stated should the Board approve the three-party agreement, staff will start the contract amendment process with the Alliance and return with a budget revision to put the positions in place and provide the start-up funds and equipment costs. Mr. Martin stated vehicle costs will be brought to the Board at a later time.

Commissioner Evans joined the meeting and posed questions.

MOTION: Commissioner Edge moved to approve the concept of the three-party agreement between the Alliance, Cape Fear Valley Hospital System and the county and submit to the full board for approval at the next meeting.

SECOND: Commissioner Faircloth

VOTE: UNANIMOUS (2-0)

4. CONSIDERATION OF CREATION OF BRAGG ESTATES WATER AND SEWER DISTRICT

BACKGROUND:

The Public Utilities Division is requesting that the Board of Commissioners establish a Water and Sewer District for the Bragg Estates Subdivision and adjoining properties for the purpose of applying for grants and low interest rate loans. The first step in this process is to hold a public hearing pursuant to North Carolina General Statute 162A-86, to take comments from the public.

The Bragg Estates community has been experiencing septic tank failures over the last several years. These failures pose a health and safety concern for the community.

RECOMMENDATION/PROPOSED ACTION:

The Engineering and Infrastructure Director and County Management recommend that the Finance Committee approve the request to place a memo on the agenda of the November 18, 2013 Board of Commissioners meeting to set the Public Hearing for December 16, 2013 at 6:45 PM.

DRAFT

Jeffrey Brown, Engineering and Infrastructure Director, referenced the Overhills Water and Sewer District and stated the county was successful in obtaining a clean water state revolving fund loan earlier this year for \$3.1 million dollars to address the needs of the Overhills community. Mr. Brown reviewed the background information recorded above and stated the Bragg Estates Subdivision would also benefit from pursuing low interest rate loans and grant funding for sewer service. Mr. Brown stated the first step is to create a water and sewer district for the Bragg Estates subdivision. Mr. Brown responded to questions.

MOTION: Commissioner Edge moved to place a memo on the agenda of the November 18, 2013 Board of Commissioners meeting to set the public hearing for the Bragg Estates Subdivision Water and Sewer District for December 16, 2013 at 6:45 p.m.
SECOND: Commissioner Faircloth
VOTE: UNANIMOUS (2-0)

5. UPDATE ON SENATE BILL 73: REQUIREMENT FOR LOCAL WORKFORCE DEVELOPMENT BOARDS (WFD) TO USE COMPETITIVE SELECTION PROCESS

BACKGROUND:

At the September 5th Finance Committee meeting, the County Manager provided a brief overview of Senate Bill 73 and the possible implications. Senate Bill 73 mandates that Local Workforce Development Boards will use a competitive selection process in selecting services providers to deliver Workforce Investment (WIA) and Adult/Dislocated Worker services as well as WIA funded youth services. Management has had several meetings with Dr. Keen and staff as well as the Chairman of the WFD Board to develop a plan to comply with Senate Bill 73. FTCC has previously functioned in a dual role as the fiscal and administrative agent and the service provider for WIA/Dislocated and youth services. The requirements of Senate Bill 73 preclude one entity serving in this dual role.

The Workforce Development Board met on October 29, 2013 and approved a memorandum of agreement between FTCC and the WFD Board to retain the community college as the administrative and fiscal agent for the WFD Center. In that capacity, the community college will seek competitive bids for WIA/Dislocated and Youth services, provide contract administration, board support and fiscal management services. Since the community college will no longer be the service provider, the staff associated with these programs will no longer be employees of the community college. Some staff will remain with FTCC to provide fiscal and administrative services to the WFD Board. The remaining nine to thirteen staff members will have the opportunity to be interviewed by the contract provider.

Management believes that maintaining the community college in the role of fiscal and administrative agent is prudent. Since the July 2011 transfer of the WFD Center, FTCC has reengineered the program which has led to a threefold increase in the number of clients served and a reduction in the cost per participant from \$2,000 to \$500. FTCC, as fiscal and

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administrative agent, will be in the best position to monitor the contractor to ensure the continued success of the WFD program.

RECOMMENDATION/PROPOSED ACTION:

No action necessary, provided for information purposes only.

Amy Cannon, Deputy County Manager, reviewed the background information as recorded above. Ms. Cannon stated three to four staff may remain as employees of FTCC in order to provide administrative services to the Workforce Development Board. Ms. Cannon stated details are pending. Ms. Cannon also stated FTCC is also willing to assist employees should they have interest in applying for other positions at FTCC.

6. REPORT ON OUTSOURCING THE COUNTY'S EMPLOYEE ASSISTANCE PROGRAM

BACKGROUND:

The county has had an Employee Assistance Program (EAP) for last 18 years. The program was established due to requirements under the Department of Transportation (DOT) Drug Testing program. To comply with this DOT requirement, the county utilized the EAP services that our Mental Health department was providing to other organizations or businesses in the county. Due to the implementation of Mental Health reform, the substance abuse component was one of the first programs outsourced about 12 years ago. At that time, we retained one of the certified EAP professionals from Mental Health and established an in-house EAP under Risk Management. Since that time we have had one employee, who is a certified professional providing these services to county employees.

Utilization has increased over time because our EAP professional has developed an effective, responsive and trusted program for our employees. Below are some of the services provided under this function:

- Confidential assessment services for employees referred by Supervisors due to unacceptable performance; productivity, behavioral issues, attendance difficulties, etc.
- Assessment and case management of employee self referrals that may be experiencing personal, medical, behavioral or work related concerns
- Short term counseling when appropriate or referrals to mental health or substance abuse services or other community resources as appropriate
- Ongoing case management of any employee that has been referred to other professionals
- Consultation and coaching to Department Heads and Supervisors focusing on early intervention or detection of a potential risk
- Coordination for fitness for duty examinations as needed
- Provides grief counseling

Our employee that provides these services is retiring December 31st, and management has taken the opportunity to review the program and the options for providing this service.

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Utilization has increased and the issues have become more serious and complex which at a minimum requires outside referrals and longer term case management. The volume of clients has exceeded the ability for one person to properly and thoroughly manage the program. Risk Management conducted an informal request for proposal process and received responses from five EAP providers. Based upon the case volume and complexity and the need for 24/7 services, we believe this is an opportunity to outsource our EAP program to provide comprehensive and timely services to our employees.

The firm that we believe will best meet our needs is Frank Horton Associates, LLC. The owner of this firm is a certified EAP provider and was formerly an in-house provider of EAP services for Wake County before establishing his own firm. He understands the challenges of transitioning from an in-house EAP to an out sourced model. Further, he is aware of the reputation of our program and is committed to providing a comprehensive, trusted, and client friendly program to our employees. The cost of this service through Frank Horton Associates, LLC is \$39,600, which is a savings to the county of \$49,000 per year. All five firms submitted very similar cost estimates. We have prior experience with Mr. Horton and his firm since they have been our after-hours resource and back up for some time.

RECOMMENDATION/PROPOSED ACTION:

Authorize Management to obtain a contract with Frank Horton Associate, LLC to provide a comprehensive EAP program at a cost of \$39,600.

Amy Cannon, Deputy County Manager, reviewed the background information as recorded above and the proposed action being sought of the Finance Committee.

MOTION: Commissioner Edge moved to authorize management to obtain a contract with Frank Horton Associate, LLC to provide a comprehensive EAP program at a cost of \$39,600.
SECOND: Commissioner Faircloth
VOTE: UNANIMOUS (2-0)

7. REVIEW OF MONTHLY FINANCIAL REPORT

Melissa Cardinali, Finance Director, stated the financial report encompasses the first three months of the quarter and because the primary volume of tax revenue does not occur until December and January, there are minimal details to report. Ms. Cardinali also stated there are no issues or concerns to report.

With regard to the federal shutdown, Ms. Cardinali stated county departments are reporting to the Finance Department every two weeks and the only potential concern, although not related to the shutdown, is related to the Farm Bill that has expired. Ms. Cardinali stated this could potentially place the food stamp program reimbursement for administrative expenses at risk. Ms. Cardinali stated the Department of Social Services (DSS) is monitoring the matter. Ms. Cardinali stated all reimbursements are coming through with little delay.

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8. OTHER MATTERS OF BUSINESS

Mr. Martin stated the full board referred to the Finance Committee vacancies on the Cumberland County Finance Corporation and Industrial Facilities and Pollution Control Financing Authority. Rick Moorefield, County Attorney, stated although there may not be a need for the Cumberland County Finance Corporation and Industrial Facilities and Pollution Control Financing Authority, there is no reason to disband it. Mr. Moorefield stated his recommendation is to leave the existing members and the existing structure in place and should an issue arise for the Finance Corporation, there would be time to address any vacancies. Mr. Moorefield stated he was doubtful that the Industrial Facilities and Pollution Control Financing Authority would meet again unless there were substantial changes in the tax code. Mr. Moorefield explained although these are separate boards, it is the same group of individuals serving on each. Mr. Moorefield stated current members can continue to hold office until their successors are qualified. Mr. Moorefield stated there is no necessity for action at this time.

There being no further business, the meeting adjourned at 11:15 a.m.

JAMES E. MARTIN
County Manager

AMY H. CANNON
Deputy County Manager




JAMES E. LAWSON
Assistant County Manager

OFFICE OF THE COUNTY MANAGER

5th Floor, New Courthouse • PO Box 1829 • Suite 512, • Fayetteville, North Carolina 28302-1829
(910) 678-7723 / (910) 678-7726 • Fax (910) 678-7717

**MEMORANDUM FOR THE AGENDA OF THE
JANUARY 7, 2014 MEETING OF THE FINANCE COMMITTEE**

TO: FINANCE COMMITTEE
FROM: AMY H. CANNON, DEPUTY COUNTY MANAGER 
DATE: DECEMBER 30, 2013
SUBJECT: VETERAN'S TREATMENT COURT GRANT APPLICATION

Requested by: Judge Elizabeth (Beth) Keever
Presenter: Amy Cannon, Deputy County Manager
Estimate of Committee Time Needed: 5 minutes

BACKGROUND

As you may recall, the Board of Commissioners gave approval, last January, for the county to be the applicant for Veterans' Treatment Court grant funding through the Bureau of Justice. The county's application was not selected for funding at that time. The court system remains committed to establishing this treatment court and has identified another grant opportunity through the Governor's Crime Commission (GCC). A request has been made for the county to be the applicant again in this grant request. The GCC requires a 25% cash match for their grant funds.

Previously our Mental Health Department allocated funding to the court system to operate Sobriety Court, and this funding was again included in our FY2014 budget. In September, the county was notified that our Sobriety Court was awarded grant funds from the Governor's Highway Safety Program. In the event the county is successful in securing a GCC grant, the 25% cash match could be met through the available county funding appropriated for Sobriety Court.

RECOMMENDATION

Approval for the county to be the grant applicant for the Governor's Crime Commission grant for a Veterans' Treatment Court and commit available county funding appropriated for Sobriety Court, to meet the required 25% cash match.

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State of North Carolina
General Court of Justice
12th Judicial District

DISTRICT COURT JUDGES

A. ELIZABETH KEEVER, CHIEF
ROBERT J. STIEHL, III
ED PONE
KIMBRELL KELLY TUCKER
TALMAGE S. BAGGETT, JR.
GEORGE J. FRANKS
DAVID H. HASTY
LAURA A. DEVAN
TONI S. KING
LUIS J. OLIVERA

December 12, 2013

CUMBERLAND COUNTY COURTHOUSE
PO Box 363
FAYETTEVILLE, NC 28302
TEL: (910) 475-3012
FAX: (910) 475-3013

James Martin, Manager
County of Cumberland
117 Dick Street
Fayetteville, NC 28301

Re: Veterans' Treatment Court

Dear Mr. Martin:

James

Judge Franks is currently working with county management to apply to the Governor's Crime Commission for funds to operate a Veterans' Treatment Court in Cumberland County. As you know, the county previously applied to the federal Bureau of Justice Assistance for funding but was not selected to receive those funds. The Governor's Crime Commission (GCC) requires a 25% cash match for these grants.

Included in this year's county budget was funding to operate Sobriety Court if we did not receive funding through the Governor's Highway Safety Program. Luckily, we did receive that funding and that court is operating fully at this time.

I am requesting that the County apply for the GCC grant for Veterans' Court and consider using a portion of the Sobriety Court reserve funds for the required cash match.

I would be glad to discuss this more fully if you need additional information.

Sincerely yours,

Beth

A. Elizabeth Keever
Chief District Court Judge

CC: Amy Cannon

JAMES E. MARTIN
County Manager

AMY H. CANNON
Deputy County Manager



ITEM NO. 4.

JAMES E. LAWSON
Assistant County Manager

OFFICE OF THE COUNTY MANAGER

5th Floor, New Courthouse • PO Box 1829 • Suite 512, • Fayetteville, North Carolina 28302-1829
(910) 678-7723 / (910) 678-7726 • Fax (910) 678-7717

**MEMORANDUM FOR THE AGENDA OF THE
JANUARY 7, 2014 MEETING OF THE FINANCE COMMITTEE**

TO: FINANCE COMMITTEE
FROM: AMY H. CANNON, DEPUTY COUNTY MANAGER *AHC*
DATE: DECEMBER 30, 2013
SUBJECT: CONSIDERATION OF REQUEST FOR SIX ADDITIONAL SCHOOL
RESOURCE OFFICERS

Requested by: Board of Education/Sheriff's Department
Presenter: Amy Cannon, Deputy County Manager

Estimate of Committee Time Needed: 10 minutes

BACKGROUND

The General Assembly has allocated funds to pay for the salaries of additional school resource officers on a recurring basis, to be distributed by the Department of Public Instruction. The Board of Education (BOE) has been awarded \$168,000 for the salary expenses of six new officers for a two-year period. These additional positions will provide security for elementary schools, by adding one officer to each of the high school districts or attendance areas. Each officer will cover five elementary schools.

This grant of \$168,000 will fund 50% of the recurring salary costs for these positions. For the first year, the remaining amount will be funded 75% from the BOE and 25% from the Sheriff's NC Controlled Substance Tax funds. In addition, funds in the amount of \$228,000 are required to provide the equipment and vehicles for these positions. This one-time expenditure is funded 50% from the BOE and 50% from the Sheriff's NC Controlled Substance Tax funds.

In summary, the first year 50% match requirement is being provided by the BOE and the Sheriff. For year two and future years, management intends on including the match or any costs not covered by a grant, as a cost that is covered (like other local expenses) by a school funding agreement.

RECOMMENDATION

Approve the associated budget revision and request to increase the security for elementary schools provided by the school resource officers, through the grant funding provided by General Assembly.

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Budget Office Use	
Budget Revision No.	814-230
Date Received	12-10-13
Date Completed	

Fund No. 101 Agency No. 422 Organ. No. 422F
Organization Name: School Law Enforcement

REVENUE				
Revenue Source Code	Description	Current Budget	Increase (Decrease)	Revised Budget
6423	Security Board of Education	1,559,945	240,000	1,799,945
9110	Transfer In from Fund 232	0	156,000	156,000
	Total	1,559,945	396,000	1,955,945

EXPENDITURES					
Object Code	Appr Unit	Description	Current Budget	Increase (Decrease)	Revised Budget
1210	117	Salaries Regular	1,815,381	118,800	1,934,181
1810	117	Social Security Employer	194,571	9,088	203,659
1820	117	Retirement	135,707	8,649	144,356
1824	117	401-k County	18,667	1,441	20,108
1826	117	401-k Law Enf	88,469	5,687	94,156
1830	117	Medical Insur	297,444	21,246	318,690
1850	117	Unemployment	15,740	642	16,382
1860	117	Worker's Comp	50,071	2,447	52,518
2120	118	Uniforms	29,623	11,000	40,623
2992	118	Dept Supplies	38,249	11,000	49,249
2994	118	Misc Furn & Equip	4,500	18,236	22,736
					-
3603	119	Cap Outlay Vehic	0	180,000	180,000
3610	119	Cap Outlay Equipment	0	7,764	7,764
					-
		Total	2,688,422	396,000	2,896,658

Justification:

Increase Revenue and Expense Budgets to support additional 6 School Resource Officers, as requested by Cumberland County Board of Education. These SROs will cover additional elementary schools in their geographical area of assignment. Personnel expense is 75% from Board of Education and 25% from Sheriff.

Funding Source: State: _____ Federal: _____ County: _____ New: _____ Other: _____
Other: 396,000 Fees: _____ Prior Year: _____

Submitted By: Earl R Butler Sheriff Date 12-9-13

Reviewed By: Deborah W. Shaw Sheriff Date 12-10-13
Budget Analyst Date

Reviewed By: _____ Date: _____
Deputy/Assistant County Mgr

Reviewed By: _____
Information Services Date: _____

Approved By: _____ Date: _____
County Manager
Board of County Commissioners Date: _____

**COUNTY OF CUMBERLAND
BUDGET REVISION REQUEST**

Budget Office Use

Budget Revision No. B-14-230A

Date Received 12-10-13

Date Completed _____

Fund No. 232 Agency No. 422 Organ. No. 4208
Organization Name: NC Controlled Substance Tax

REVENUE

Revenue Source Code	Description	Current Budget	Increase (Decrease)	Revised Budget
9901	Fund Balance Appropriated	60,000	156,000	216,000

Total

156,000

EXPENDITURES

Object Code	Appr Unit	Description	Current Budget	Increase (Decrease)	Revised Budget
3880	664	Transfer to General Fund 101		156,000	156,000
			0	156,000	156,000

Justification:

Appropriate fund balance. Transfer to School Law Enforcement (Budget 422F) for matching of personnel expenses (\$42,000) and equipment purchase (\$114,000).

Fund Balance:

State: _____ Federal: _____ County: _____ New: _____ Other: 156,000
Other: _____ Fees: _____ Prior Year: _____

Submitted By:

Earl R Butler
Sheriff

Date

12-9-13

Reviewed By:

Deborah W. Shaw
Budget Analyst

Date

12-10-13

Reviewed By:

Deputy/Assistant County Mgr

Date

Reviewed By:

Information Services

Date

Approved By:

Date: _____

County Manager

Board of County
Commissioners

Date: _____

MELISSA C. CARDINALI
Finance Director



HOWARD C. ABNER
Deputy Finance Director

FINANCE OFFICE

4th Floor, New Courthouse • PO Box 1829 • Fayetteville, North Carolina 28302-1829
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**MEMO FOR THE AGENDA OF THE
JANUARY 7, 2014 MEETING OF THE FINANCE COMMITTEE**

TO: FINANCE COMMITTEE
FROM: MELISSA C. CARDINALI, FINANCE DIRECTOR
DATE: DECEMBER 18, 2013 *Yell*
SUBJECT: ANNUAL AUDIT CONTRACT

Requested by: Amy C. Cannon, Deputy County Manager

Presenter(s): Melissa C. Cardinali, Finance Director

Estimated of Committee Time Needed: 10 Minutes

BACKGROUND

Cherry Bekaert (CBH) has submitted their engagement letter for the upcoming audits for fiscal years ended June 30, 2014, 2015 and 2016. The firm has offered the County the ability to minimize costs and take advantage of the updated County staffing structure.

Previously the Deputy County Manager also served as Finance Director in addition to having supervisory responsibility for the internal audit function. Since the duties of Finance Director are now separate from the Deputy County Manager, the County has the opportunity to utilize the Internal Auditor and reduce external audit costs. The proposal by CBH takes advantage of this organizational structure.

The primary expense for the annual audit is a result of the single audit component – the required audit of federal and state funding. Due to the nature of County departments such as DSS, counties typically have a much higher level of single audit requirements than other governmental units. By shifting a portion of the single audit to the Internal Auditor, under the direction of CBH, a cost savings of \$20,000 can be obtained in year one.

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	Option 1	Option 2
June 30, 2014	\$115,000	\$ 95,000
June 30, 2015	\$118,800	\$ 98,300
June 30, 2016	\$122,500	\$101,500

The proposal also adjusts the single audit portion depending on the number of programs. The base number of programs in the proposal is 12. For each program under 12, the audit cost will be reduced by \$2,500. Conversely, for each program over 12, the audit cost will increase by \$2,500. It should be noted that CBH performs the annual audit for the six largest counties in North Carolina. Upon review of these counties, proposed pricing by CBH is extremely comparable.

An additional component of the proposal is the inclusion of a local minority firm, Willie Cooper, Jr., CPA. This relationship has worked well in the past for both CBH and the County. Finally, CBH will be submitting an engagement letter to Global Spectrum for the annual audit at the Crown. CBH is familiar with arrangements such as the one between Global Spectrum and the Crown Coliseum since they already audit the Global Spectrum contract in Durham, N.C., Richmond, and Roanoke, VA.

RECOMMENDATION

Approve engaging Cherry Bekaert to perform the annual audit for Cumberland County for fiscal years ended June 30, 2014, 2015 and 2016 under the option utilizing the County's Internal Auditor (Option 2).

MELISSA C. CARDINALI
Finance Director



HOWARD C. ABNER
Deputy Finance Director

FINANCE OFFICE

4th Floor, New Courthouse • PO Box 1829 • Fayetteville, North Carolina 28302-1829
(910) 678-7753 • Fax (910) 323-6120

MEMO FOR THE AGENDA OF THE JANUARY 7, 2014 MEETING OF THE FINANCE COMMITTEE

TO: FINANCE COMMITTEE
FROM: THELMA S. MATTHEWS, PURCHASING MANAGER
DATE: DECEMBER 13, 2013
SUBJECT: OFFICE SUPPLY CONTRACT

Requested by: Melissa C. Cardinali, Finance Director
mc
Presenter(s): Melissa C. Cardinali, Finance Director,
Thelma S. Matthews, Purchasing Manager

Estimated of Committee Time Needed: 10 Minutes

BACKGROUND

Cumberland County Purchasing solicited bids for office supplies earlier in the year. At the time the bids were sent out Mental Health and the Crown Center office supply quantities were included on the bid sheet. Since vendors look at the estimated quantities along with other factors to determine their bid, this overstatement of quantities would be a disadvantage to vendors when compiling their proposal.

A request was made to the Board of Commissioners to reject the bids received and send them back out with corrected quantities. This action was approved at the November 18, 2013 Board of Commissioners meeting. Bids were received December 4, 2013. In this request for proposals, vendors were asked for their best pricing as well as service level. The results are as follows:

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Vendor	Proposed Price (Avg. Based on History)	Delivery Service	Comments
Forms and Supply	\$70,109.57	Next day delivery	Consultation available by appointment.
Office Max	\$75,194.98	Next day delivery	Reserves the right to not sell at stated discount if they don't make 10%. Consultation service not presented.
Williams Office Environments	\$78,712.99	Will make 2 deliveries per day. Same day on in stock items ordered in the morning	On site consultation with departments. Assembles all items free of charge.

An extremely important consideration in determining the most responsive and responsible bidder is service. Although pricing is estimated to be slightly higher with Williams Office Environments, the service component surpasses all other bidders. In maintaining daily operations, this service level can be critical to County departments.

RECOMMENDATION

Approve Williams Office Environments as the County's office supply vendor based on higher service level provided.

MELISSA C. CARDINALI
Finance Director



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MEMO FOR THE AGENDA OF THE JANUARY 7, 2014 MEETING OF THE FINANCE COMMITTEE

TO: FINANCE COMMITTEE
FROM: MELISSA C. CARDINALI, FINANCE DIRECTOR
DATE: DECEMBER 13, 2013 *mc*
SUBJECT: ACCOUNTS PAYABLE SOLUTIONS – ELECTRONIC PAYMENTS

Requested by: Amy Cannon, Deputy County Manager
Presenter(s): Melissa C. Cardinali, Finance Director

Estimated of Committee Time Needed: 10 Minutes

BACKGROUND

The Finance Department has been researching options to decrease costs in our vendor payment process. We were approached by two banks (Commerce Bank and PNC Bank) who offer options in this area. After extensive interviews with both banks, it was determined PNC offers a more comprehensive package for the County.

PNC's Active Pay program basically replaces check payments to vendors with an electronic payment through the Visa Network. When a vendor chooses to receive their payment from the County through this network, the County becomes eligible for an annual rebate. According to the analysis by PNC, after full implementation, the County should see a rebate of \$130,000 - \$140,000 annually.

There are several advantages to working with PNC on this project. Advantages include the coordination of the plan to enroll vendors in a manner that prevents 'badgering', weekly reporting, waiving fees for implementation; and 'gently pushing' vendors toward electronic funds transfer (EFT) who reject the Visa Network option. While the EFT option does not contribute to an annual rebate for the County, any movement to electronic payment reduces expenses for the County, so a benefit is derived. Also, the script used for approaching vendors is flexible and will be approved by County Finance prior to implementation.

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It should be noted that Commerce Bank provided what they term a rebate 'guesstimate' of about \$170,000 annually. However, Commerce does not coordinate vendor contact. This means that for every client Commerce has, they will call each vendor. Therefore, a vendor could be approached multiple times which could likely result in a negative response from vendors. Additionally, Commerce will not 'gently push' vendors toward EFT payments since there is no direct benefit for the bank in this case.

RECOMMENDATION

Consensus for the Finance Director to work with PNC Bank to implement the Active Pay program and participate in any annual rebate earned.

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MELISSA C. CARDINALI
Finance Director



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MEMO FOR THE AGENDA OF THE JANUARY 7, 2014 MEETING OF THE FINANCE COMMITTEE

TO: FINANCE COMMITTEE
FROM: MELISSA C. CARDINALI, FINANCE DIRECTOR
DATE: DECEMBER 13, 2013 *mcc*
SUBJECT: CURRENT REFUNDING OF GENERAL OBLIGATION BONDS

Requested by: Amy Cannon, Deputy County Manager
Presenter(s): Melissa C. Cardinali, Finance Director

Estimated of Committee Time Needed: 5 Minutes

BACKGROUND

The proposal to refund the remaining 2004 GO bonds was distributed to the Board of Commissioners on November 27, 2013 in lieu of the December 5, 2013 Finance Committee meeting. As stated at that time, these remaining bonds are callable beginning February 1, 2014. By taking advantage of the call dates and current interest rates, the County is projected to achieve a savings of 9.9% or approximately \$1,400,000 over the next five years.

The County can refund these bonds through the public bond market or through a direct placement. In December, the thought was to do the refunding through the public bond market because this usually yields higher savings. However, in the current interest rate environment there is no advantage to a public sale. The same savings can be achieved with less cost via a direct placement of the bonds.

Therefore, all upcoming actions are geared toward the direct placement method of refunding the debt.

RECOMMENDATION

This item is provided as updated information for the Committee.

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Cumberland County, North Carolina

General Obligation Refunding Bonds, Series 2014



FINANCING SCHEDULE

December						
S	M	T	W	Th	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

January						
S	M	T	W	Th	F	S
		1	2	3	4	
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

February						
S	M	T	W	Th	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	

March						
S	M	T	W	Th	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

Date	Activity	Participants
December 5	Finance Committee Meeting	County
December 11	Distribute 1st Draft of Bond Order and Refunding Resolution	BC
By December 20	Distribute 1st Draft of BPA	PC
By January 3	Comments Due on All Documents	All
January 6	BOC Meeting – Introduce Refunding Bond Order Submit LGC Application and Sworn Statement of Debt	County, BC
January 7	Finance Committee Meeting	County, BC
By January 8	Distribute Revised Draft of Refunding Resolution and BPA	BC, PC
By January 10	Publish Refunding Bond Order	County, BC
By January 13	Finalize Refunding Resolution and Provide to County Distribute Revised Draft of BPA	BC PC
January 21	BOC Meeting – Adopt Refunding Resolution	County, BC
February 4	Receive LGC Approval	LGC
February [5]	Lock in Rate Execute BPA	County, FA, P
March [4]	Closing	All Parties

Key	Working Group Participants
County	Cumberland County, NC
FA	Financial Advisor – DEC Associates
BC	Bond Counsel – Hunton & Williams
LGC	North Carolina Local Government Commission
P	Bank/Purchaser – Wells Fargo Bank, N.A.
PC	Co-Bank Counsel – Kutak Rock; Parker Poe

Cumberland County**Financial Highlights as of November 2013**Revenue –

- Ad valorem taxes
 - With January 6 due date approaching, still early to have full picture of taxes
 - Historically majority of payments are made in December and early January
- Sales taxes
 - Received only 3 months to date
 - At this time sales tax is on target with budget

Expenditures –

Through 5 months expenditures are trending as expected. Highlights of variances include the following:

General Government Other:

- Emergency Repair to the chiller at the Headquarter Library \$86,811;
- HVAC upgrades to the LEC - \$286,963
- Transfer to the Workers Comp \$500,000

Sheriff's Department:

- Bi-annual purchase of vehicles this year for \$1,200,000

Library:

- More grants received this fiscal year compared to last fiscal year
 - Grant of \$62,459 for technology materials for special needs children
 - Grant of \$96,700 for new system related to book check-out

GENERAL FUND SUMMARY OF OBLIGATIONS

GENERAL FUND	FY2014							FY2013						
	Actual				Total	Budget	% Obligated	Actual				Total	Budget	% Obligated
	Jul-Sep	Oct	Nov	Dec				Jul-Sep	Oct	Nov	Dec			
General Administration	4,796,941	1,204,341	1,679,147		7,680,428	17,596,779	43.65%	4,523,435	1,240,279	1,058,988		6,822,702	15,854,202	43.03%
Buildings & Grounds	3,141,966	307,035	392,931		3,841,932	6,671,668	57.59%	2,907,507	232,145	223,328		3,362,980	5,844,400	57.54%
General Government														
Debt Service	1,021,600	0	4,675,265		5,696,865	25,131,281	22.67%	1,078,550	248,661	4,603,865		5,931,076	25,728,930	23.05%
General Government Other	1,967,782	607,735	80,275		2,655,792	6,120,385	43.39%	3,572,833	547,234	240,043		4,360,110	14,237,259	30.62%
Total General Government	2,989,382	607,735	4,755,539	0	8,352,656	31,251,666	26.73%	4,651,383	795,895	4,843,908	0	10,291,186	39,966,189	25.75%
Law Enforcement														
Sheriff	8,320,124	931,359	4,396,000		13,647,483	29,033,785	47.01%	6,667,628	1,960,838	2,027,311		10,655,777	26,627,494	40.02%
Jail	3,544,716	1,231,836	1,810,145		6,586,696	16,348,370	40.29%	3,410,635	1,048,185	863,715		5,322,535	13,188,584	40.36%
Total Law Enforcement	11,864,840	2,163,195	6,206,145	0	20,234,180	45,382,155	44.59%	10,078,263	3,009,023	2,891,026	0	15,978,312	39,816,078	40.13%
Public Safety	1,925,182	651,588	739,992		3,316,762	7,392,447	44.87%	1,606,456	632,130	583,191		2,821,777	7,219,725	39.08%
Health														
Mental Health Clinic								914,445	245,085	201,564		1,361,094	3,425,609	39.73%
Health All Other	6,540,941	1,405,352	2,351,060		10,297,353	21,861,538	47.10%	6,418,149	1,328,069	1,417,341		9,163,559	19,554,178	46.86%
Total Health Department	6,540,941	1,405,352	2,351,060	0	10,297,353	21,861,538	47.10%	7,332,594	1,573,154	1,618,905	0	10,524,653	22,979,787	45.80%
Mental Health														
Mental Health Dept (LME)								4,214,020	1,389,291	1,299,254		6,902,565	10,950,465	63.03%
MCO								0	0	0		0	533,940	0.00%
Mental Health Other (County)	6,611,037	223,697	0		6,834,734	9,541,996	71.63%	0	0	0		0	0	0.00%
Social Services														
Social Services	8,820,763	2,506,578	4,269,350		15,596,691	39,188,780	39.80%	8,766,344	2,436,585	2,367,083		13,570,012	35,879,618	37.82%
Other DSS Programs	4,874,893	2,002,047	2,078,381		8,955,321	27,596,072	32.45%	4,415,148	1,818,864	1,818,650		8,052,662	27,659,354	29.11%
Total Social Services	13,695,656	4,508,625	6,347,731	0	24,552,012	66,784,852	36.76%	13,181,492	4,255,449	4,185,733	0	21,622,674	63,538,972	34.03%
Human Services														
Child Support Enforcement	1,397,445	318,950	462,082		2,178,476	4,606,656	47.29%	784,934	734,100	273,927		1,792,961	4,393,724	40.81%
Other HS Programs	121,248	30,682	42,350		194,279	407,287	47.70%	80,469	28,745	26,401		135,615	355,392	38.16%
Total Human Services	1,518,693	349,631	504,431	0	2,372,755	5,013,943	47.32%	865,403	762,845	300,328	0	1,928,576	4,749,116	40.61%
Library														
Library	3,318,095	692,426	1,053,695		5,064,216	10,806,841	46.86%	3,151,405	653,773	632,458		4,437,636	10,316,448	43.02%
Library Other	336,263	56,559	29,337		422,159	701,101	60.21%	108,733	12,457	24,158		145,348	434,400	33.46%
Total Library	3,654,358	748,985	1,083,032	0	5,486,375	11,507,942	47.67%	3,260,138	666,230	656,616	0	4,582,984	10,750,848	42.63%
Culture & Recreation	366,702	1,326	0		368,028	565,025	65.13%	294,142	25,843	13,395		333,380	448,212	74.38%
Economic Development	1,091,100	1,598,143	961,042		3,650,284	8,189,432	44.57%	1,759,957	768,843	318,597		2,847,397	7,744,456	36.77%
Subtotal	51,685,761	13,545,956	25,021,049	0	90,152,766	231,759,443	38.90%	54,674,790	15,351,127	17,993,269	0	88,019,186	230,396,390	38.20%
Education														
County School Current Exp	19,055,169	6,351,723	6,351,723		31,758,615	76,220,676	41.67%	19,055,169	6,351,723	6,351,723		31,758,615	76,220,676	41.67%
Goodyear Incentive	0	0	0		0	244,232	0.00%	0	0	0		0	278,012	0.00%
Sales Tax Equalization	0	0	0		0	746,777	0.00%	0	0	0		0	775,000	0.00%
FTCC Current Expense	2,388,099	796,033	796,033		3,980,165	9,552,404	41.67%	2,290,824	763,608	763,608		3,818,040	9,163,305	41.67%
FTCC PEG	0	0	0		0	46,000	0.00%	0	0	0		0	0	0.00%
FTCC Capital Outlay	195,552	45,264	0		240,816	1,084,458	22.62%	153,242	0	315,095		468,337	1,037,264	45.15%
Total Education	21,638,820	7,193,020	7,147,756	0	35,979,596	87,874,547	40.94%	21,499,235	7,115,331	7,430,426	0	36,044,992	87,474,257	41.21%
Total General Fund	73,224,581	20,738,976	32,168,805	0	126,132,362	319,633,990	39.46%	76,174,025	22,466,458	25,423,695	0	124,064,178	317,870,647	39.03%

CUMBERLAND COUNTY REVENUE SUMMARY

GENERAL FUND	FY2014						FY2013					
	Jul-Sep	Oct	Nov	Dec	Total	Budget % Recognized	Jul-Sep	Oct	Nov	Dec	Total	Budget % Recognized
Category 10: Ad Valorem Tax												
Real, Personal, Public - Current	14,559,382	12,990,119	58,716,502		86,266,003	147,855,162 58.34%	13,596,245	24,583,062	44,111,966		82,291,273	144,802,240 56.83%
Motor Vehicles - Current	2,564,569	1,140,330	1,053,729		4,758,628	12,694,193 37.49%	2,334,046	1,128,715	1,080,685		4,543,446	11,572,666 39.26%
Motor Vehicle - Tax & Tag	152,304	425,859	934,251		1,512,414	3,000,000 50.41%	0	0	0		0	0 0.00%
Prior Years & Other	2,166,074	531,980	405,272		3,103,326	5,384,025 57.64%	1,943,226	494,386	555,666		2,993,278	5,121,372 58.45%
Total	19,442,329	15,088,288	61,109,754	0	95,640,371	168,933,380 56.61%	17,873,517	26,206,163	45,748,317	0	89,827,997	161,496,278 55.62%
Category 20: Other Taxes												
Sales Tax (1¢ + Art 40 + 42 + 44 + 46)	0	3,054,539	2,766,412		5,820,951	39,384,123 14.78%	0	3,034,926	3,180,678		6,215,604	38,554,775 17.00%
Pet Registration Fees	79,452	29,487	40,814		149,753	493,042 30.37%	0	0	0		0	350,202 0.00%
Sales Tax Video & Telecommunications	146,388	0	0		146,388	597,324 24.51%	156,992	0	0		156,992	617,700 25.42%
Other Taxes	207,658	69,500	73,835		350,992	1,047,519 33.51%	325,810	94,765	125,305		545,880	1,291,550 42.27%
Total	433,498	3,153,525	2,881,061	0	6,468,084	41,522,008 15.58%	482,802	3,129,691	3,305,983	0	6,918,476	38,814,227 17.82%
Category 30: Unrestricted Intergovernmental												
ABC Store 3.5%	0	194,042	0		194,042	795,056 24.41%	0	189,420	0		189,420	795,056 23.82%
ABC Store Profit	379,528	347,989	0		727,517	1,113,192 65.35%	0	360,047	0		360,047	1,113,192 32.34%
Fay Sales Tax Equalization-Original	0	0	0		0	2,079,581 0.00%	0	0	0		0	1,903,317 0.00%
Fay Sales Tax Equalization	0	0	0		0	4,253,266 0.00%	0	0	0		0	4,020,973 0.00%
Wade Sales Tax Equalization	0	0	0		0	1,001 0.00%	0	0	0		0	916 0.00%
Eastover Sales Tax Equalization	0	0	0		0	0 0.00%	0	0	0		0	157,269 0.00%
Stedman Sales Tax Equalization	0	0	0		0	137 0.00%	0	0	0		0	125 0.00%
Spring Lake Sales Tax Equalization	0	0	0		0	321,401 0.00%	0	0	0		0	288,037 0.00%
Godwin Sales Tax Equalization	0	0	0		0	2,173 0.00%	0	0	0		0	1,989 0.00%
Other	242,487	295,875	152,917		691,279	1,982,556 34.87%	166,990	163,407	249,292		579,689	1,726,472 33.58%
Total	622,015	837,905	152,917	0	1,612,837	10,548,363 15.29%	166,990	712,874	249,292	0	1,129,156	10,007,346 11.28%
Category 40: Restricted Intergovernmental												
Health	727,904	568,724	345,164		1,641,792	5,739,203 28.61%	782,854	364,178	489,240		1,636,272	5,828,945 28.07%
Mental Health Consolidation	54,057	66,965	10,718		131,739	453,258 29.07%	979,852	2,166,112	2,166,112		4,398,889	5,772,787 76.20%
Social Services	5,204,862	4,330,789	3,167,807		12,703,458	44,737,859 28.40%	6,070,513	2,998,256	1,352,565		10,421,334	42,454,047 24.55%
Library	257,649	171,531	53,719		482,899	763,082 63.28%	151,688	118,564	30,178		300,410	590,186 50.90%
Child Support Enforcement	255,888	474,565	265,435		995,888	3,286,210 30.31%	711,255	192,094	21,049		924,398	3,141,266 29.43%
Other	174,306	350,305	77,338		601,949	3,596,991 16.73%	258,495	377,856	288,132		924,483	3,158,578 29.27%
Total	6,674,666	5,962,879	3,920,181	0	16,557,726	58,576,603 28.27%	8,954,637	5,303,873	4,347,276	0	18,605,786	60,945,809 30.53%
Category 50: Licenses & Permits												
Register of Deeds	455,873	142,653	118,917		717,442	1,529,150 46.92%	450,223	165,726	136,781		752,730	1,641,727 45.85%
Inspections	163,204	58,752	48,969		270,925	555,000 48.82%	154,639	60,035	41,275		255,949	449,000 57.00%
Other	0	0	0		0	0 0.00%	870	25,913	270		27,053	160,036 16.90%
Total	619,077	58,752	167,885	0	988,367	2,084,150 47.42%	605,732	251,674	178,326	0	1,035,732	2,250,763 46.02%
Category 60: Sales & Service												
Animal Control	62,482	22,685	21,891		107,058	213,014 50.26%	59,192	25,419	17,333		101,944	180,253 56.56%
Mental Health							1,002,848	173	500,589		1,503,610	2,604,690 57.73%
Health Department	1,453,795	320,361	334,635		2,108,791	4,335,202 48.64%	1,816,933	310,035	310,035		2,437,003	3,819,297 63.81%
Mental Health Clinic							77,539	21,930	42,363		141,832	3,425,609 4.14%
Library Fees	58,622	17,771	15,363		91,755	348,000 26.37%	80,272	25,265	23,471		129,011	345,150 37.38%
Sheriff Fees	302,194	20,173	972,835		1,295,202	2,975,955 43.52%	604,968	123,719	292,771		1,021,458	2,392,917 42.69%
Social Services Fees	14,240	4,010	4,820		23,070	114,460 20.16%	6,786	11,060	6,506		24,352	120,376 20.23%
Other	78,792	63,968	60,627		203,387	964,612 21.08%	69,858	48,282	33,381		151,521	1,449,397 10.45%
Total	1,970,125	448,968	1,410,171	0	3,829,263	8,951,243 42.78%	3,718,396	565,883	1,226,452	0	5,510,731	14,337,689 38.44%
Category 70: Miscellaneous												
Interest Income	15,368	7,010	58,535		80,913	110,000 73.56%	21,602	11,742	14,726		48,070	125,000 38.46%
CFVMC	3,333,396	311,608	0		3,645,004	3,615,271 100.82%	3,303,663	0	311,608		3,615,271	3,248,440 111.29%
Other	265,950	53,072	90,634		409,656	444,629 92.13%	191,616	160,778	35,433		387,827	749,829 51.72%
Total	3,614,714	371,690	149,169	0	4,135,574	4,169,900 99.18%	3,516,881	172,520	361,767	0	4,051,168	4,123,269 98.25%
Subtotal Category 10-70	33,376,423	25,922,008	69,791,138	0	129,232,222	294,785,647 43.84%	35,318,955	36,342,678	55,417,413	0	127,079,046	291,975,381 43.52%
Category 90: Other Financing Sources												
Sale of Land & Buildings	13,042	0	38,947		51,989	0 0.00%	24,508	0	0		24,508	0 0.00%
Gain/Loss	0	0	0		0	0 0.00%	0	0	0		0	0 0.00%
Sale of Fixed Assets/Cash Proceeds	0	0	0		0	0 0.00%	24,231	11,703	0		35,934	18,530 193.92%
Transfers	0	1,009,776	306		1,010,082	7,570,414 13.34%	0	1,116,745	0		1,116,745	8,470,142 13.18%
Installment /Purchase Revenue	0	0	0		0	0 0.00%	0	0	0		0	0 0.00%
Fund Balance - Former Health	0	0	0		0	0 0.00%	0	0	0		0	0 0.00%
Fund Balance - Communications	0	0	0		0	0 0.00%	0	0	0		0	1,203,825 0.00%
Fund Balance Maintenance/Renovations	0	0	0		0	301,311 0.00%	0	0	0		0	0 0.00%
Fund Balance - Health	0	0	0		0	638,490 0.00%	0	0	0		0	523,477 0.00%
Fund Balance - Special	0	0	0		0	2,422,378 0.00%	0	0	0		0	2,501,674 0.00%
Fund Balance - Mental Health Transfer	0	0	0		0	3,233,415 0.00%	0	0	0		0	635,798 0.00%
Fund Balance -Economic Incentives	0	0	0		0	672,774 0.00%	0	0	0		0	666,815 0.00%
Fund Balance - Water & Sewer	0	0	0		0	500,000 0.00%	0	0	0		0	930,552 0.00%
Fund Balance Appropriated	0	0	0		0	9,509,561 0.00%	0	0	0		0	10,944,453 0.00%
Total	13,042	1,009,776	39,253	0	1,062,071	24,848,343	48,739	1,128,448	0	0	1,177,187	25,895,266
Total General Fund	33,389,465	26,931,784	69,830,390	0	130,294,293	319,633,990	35,367,694	37,471,126	55,417,413	0	128,256,233	317,870,647