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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 and King)

FROM: Candice H. White, Clerk to the Board

DATE: February 27, 2014

SUBJECT: Finance Committee Meeting – Thursday, March 6, 2014

There will be a regular meeting of the Finance Committee on Thursday, March 6, 2014 at 9:30 AM in Room 564 of the Cumberland County Courthouse located at 117 Dick Street, Fayetteville, NC.

AGENDA

1. Approval of Minutes – January 7, 2014 Special Meeting **(Pg. 2)**
2. Update on Health Insurance, Employee Pharmacy and Clinic **(Pg. 12)**
3. Review of Monthly Financial Report **(Pg. 13)**
4. 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
 JANUARY 7, 2014 - 8:30AM
 SPECIAL MEETING MINUTES

MEMBERS PRESENT: Commissioner Marshall Faircloth, Chairman (arrived 8:40 a.m.)
 Commissioner Kenneth Edge
 Commissioner Billy King

OTHER COMMISSIONERS

PRESENT: Chairman Jeannette Council
 Commissioner Jimmy Keefe (departed 9:00 a.m.)
 Commissioner Ed Melvin

OTHERS:

James Martin, County Manager
 Amy Cannon, Deputy County Manager
 James Lawson, Assistant County Manager
 Rob Hasty, Assistant County Attorney
 Melissa Cardinali, Finance Director
 Sally Shutt, Chief Public Information Director
 Elizabeth Keever, Chief District Court Judge
 Howard Lloyd, Sheriff Office's Finance Department
 Thelma Matthews, County Purchasing
 Tim Kinlaw, Cumberland County Schools Associate Superintendent
 of Auxiliary Services
 Candice White, Clerk to the Board
 Press

Commissioner Edge called the meeting to order and stated the election of the Chairman for the Finance Committee would be deferred until Commissioner Faircloth arrived.

1. APPROVAL OF MINUTES – NOVEMBER 7, 2013 MEETING

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

2. CONSIDERATION OF A COUNTY GRANT APPLICATION FOR A VETERANS' TREATMENT COURT

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.

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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.

Amy Cannon, Deputy County Manager, clarified the funds allocated by the Mental Health Department were for the total amount needed to operate the Sobriety Court. Ms. Cannon stated the allocation was included in the county's FY2014 budget and is available to be used as the match to the grant for a Veterans' Treatment Court.

Elizabeth Kever, Chief District Court Judge, stated this is a three-year grant that is renewable each year and the match increases each year. Judge Kever stated this year's match will be 50%. Judge Kever also stated the county will be expected to pick up the full amount in the fourth year. Ms. Cannon stated the total cost may be between \$60,000 to \$70,000 with anticipated grant funds in the amount of \$45,000 and a match in the amount of \$17,000.

Questions followed. Ms. Cannon explained a budget revision to allocate funds for Veteran's Treatment Court will follow if the grant is awarded and if the grant is not awarded, the funds will stay in the General Fund.

At the request of Commissioner Edge, Judge Kever provided an overview of the staffing and operation of a Veterans' Treatment Court and stated this money is to pay a coordinator to coordinate volunteers, random drug testing and court sessions. Judge Kever stated there is close involvement with the Veterans Administration Hospital and arrangements have been made with the Family Life Center to provide mental health treatment for veterans who do not have VA benefits available. Judge Kever stated this is a fully rounded program to get veterans back on track and stop the pattern of criminal behavior that keeps them in the jail.

MOTION: Commissioner King moved to approve the county to be the grant applicant for the Governor's Crime Commission grant for a Veterans' Treatment Court.
SECOND: Commissioner Edge

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VOTE: UNANIMOUS (3-0)

Commissioner Edge asked Judge Keever to provide an update periodically once the Veterans' Treatment Court gets established.

3. ELECTION OF FINANCE COMMITTEE CHAIRMAN

MOTION: Commissioner King moved to appoint Commissioner Faircloth as Chairman of the Finance Committee.

SECOND: Commissioner Edge

VOTE: UNANIMOUS (3-0)

4. CONSIDERATION OF REQUEST FOR SIX ADDITIONAL SCHOOL RESOURCE OFFICERS

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 (DPI). 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.

James Martin, County Manager, stated since the agenda was published, it has been learned that the State has agreed to award the salary expenses for an additional three new officers. Mr. Martin stated local dollars will be the same for nine officers as it had been for six. Amy Cannon, Deputy County Manager, reviewed the background information and recommendation as recorded above. Ms. Cannon stated at this point,

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the county will not take any funds out of its General Fund because the Sheriff's Office and the BOE will provide the entire grant match. Ms. Cannon explained for year two and future years, it is management's intent to include the local expense in the funding formula with no additional amount required from the county. Questions followed.

Ms. Cannon stated the DPI added to grant allowing for the BOE to hire nine officers for the elementary schools and will fund two-thirds of the recurring salary costs. Tim Kinlaw, Cumberland County Schools Associate Superintendent of Auxiliary Services, stated the three additional positions will come with additional outlay needs such as vehicles and uniforms, and the BOE has committed to funding 100% of those capital costs.

MOTION: Commissioner Edge moved to 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 as amended.

SECOND: Commissioner King

VOTE: UNANIMOUS (3-0)

5. CONSIDERATION OF THE ANNUAL AUDIT CONTRACT

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.

	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

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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 Cardinali, Finance Director, reviewed the background information and recommendation as recorded above and responded to questions. Ms. Cardinali explained there is no cost increase under Option 1 and there will be a cost savings of \$20,000 in year one under Option 2.

MOTION: Commissioner King moved to approve engaging Cherry Bekaert to perform the annual audit for Cumberland County for fiscal years ended June 30, 2014, 2015 and 2016 under Option 2 utilizing the County's Internal Auditor.

SECOND: Commissioner Edge

VOTE: UNANIMOUS (3-0)

6. CONSIDERATION OF OFFICE SUPPLY CONTRACT

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 Cardinali, Finance Director, reviewed the background information, results of the requests for proposals and recommendation as recorded above.

MOTION: Commissioner Edge moved to approve Williams Office Environments as the County's office supply vendor based on higher service level provided.

SECOND: Commissioner King

VOTE: UNANIMOUS (3-0)

7. CONSIDERATION OF ACCOUNTS PAYABLE SOLUTIONS – ELECTRONIC PAYMENTS

BACKGROUND:

The Finance Department has been researching options to decrease costs in its vendor payment process and has been 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.

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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.

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.

Melissa Cardinali, Finance Director, reviewed the background information and recommendation as recorded above. Questions followed. Ms. Cardinali explained implementing the Active Pay program will not change the county's internal processing but because vendors will receive payment through the VISA network, the county gets to participate in the fee which makes payments less expensive for the county and less expensive for the bank. Ms. Cardinali further explained the advantage to vendors is that they receive their money quicker because this is a faster way to move money. Commissioner Faircloth noted that PNC provides the lockbox or bill payment processing for county taxes so the county already has a relationship with PNC. Ms. Cannon stated electronic payments mean the county has to issue fewer checks.

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

8. UPDATE ON CURRENT REFUNDING OF GENERAL OBLIGATION BONDS

BACKGROUND:

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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.

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	

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Melissa Cardinali, Finance Director, reviewed the background information and stated this is an informational item pursuant to the board of commissioners' January 6, 2014 meeting during which the bond order was introduced and adopted. Ms. Cardinali stated no further action is necessary, the steps remain the same and action on January 21st will still be needed.

9. REVIEW OF MONTHLY FINANCIAL REPORT

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

Melissa Cardinali, Finance Director, provided a brief overview of the monthly financial report as recorded above.

10. OTHER MATTERS OF BUSINESS

Commissioner Faircloth asked whether a new Sheriff elected in 2014 will come into office at the same salary as the existing Sheriff. Mr. Martin stated he believed that to be the case. Commissioner Faircloth also asked if someone else is appointed as Sheriff, would they start at the base of the scale unless they happen to have experience with the county for which longevity might kick in. Mr. Martin stated in the absence of any other action the board may take with regards to the salary, that would be correct. Mr. Martin stated once the board of commissioners appoints a Sheriff, it can set the salary as long as the minimum is per the grade.

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Mr. Martin further stated he is unsure as to whether there would be any legal debate about a new Sheriff coming in at the same grade. Commissioner Melvin requested a legal opinion to make sure the board knows the facts and suggested that the county attorney also consult with the School of Government. Commissioner Faircloth asked to have the information provided in time for the matter to be reconsidered by the board should there be a request to do so. Discussion followed.

There being no further business, the meeting adjourned at 9:25 a.m.

JEANNETTE M. COUNCIL
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CUMBERLAND
COUNTY
NORTH CAROLINA

BOARD OF COMMISSIONERS

ITEM NO. 2

CANDICE WHITE
Clerk to the Board

KELLIE BEAM
Deputy Clerk

MEMO FOR AGENDA OF THE
MARCH 6, 2014 MEETING OF THE FINANCE COMMITTEE

TO: Finance Committee (Commissioners Edge, Faircloth and King)
FROM: Candice H. White, Clerk to the Board *ca*
DATE: February 27, 2014
SUBJECT: Update on Health Insurance, Employee Pharmacy and Clinic

Requested by: Board of Commissioners
Presenter(s): Mark Browder, Mark III Brokerage Services
Estimate of Committee Time Needed: 20 Minutes

BACKGROUND:

Mark Browder, Mark III Brokerage Services, will provide an update at the March 6, 2014 meeting of the Finance Committee on health insurance, employee pharmacy and clinic. Materials will be handed out during the meeting or sent under separate cover.

RECOMMENDATION/PROPOSED ACTION:

Receive update.



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
MARCH 6, 2014 MEETING OF THE FINANCE COMMITTEE**

TO: FINANCE COMMITTEE
FROM: MELISSA C. CARDINALI, FINANCE DIRECTOR
DATE: FEBRUARY 25, 2014
SUBJECT: MONTHLY FINANCIAL REPORT – AS OF 1/31/14

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

Estimated of Committee Time Needed: 5 Minutes

BACKGROUND

The financial report is included as of January 31, 2014. Highlights include:

- Revenues
 - Ad valorem taxes: collections are consistent with the prior fiscal year
 - Sales taxes: collections are slightly behind the prior year; however, the impact of holiday sales will not be known until February and March
 - Pet registration fees: 38.4% of budget has been collected for a total of \$189,139
- Expenditures
 - Expenditures remain on target with budget with no unusual patterns detected

RECOMMENDATION

No action needed – for information purposes only.

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CUMBERLAND COUNTY REVENUE SUMMARY

GENERAL FUND	FY2014							FY2013						
	Actual			Total	Budget	% Recognized		Actual			Total	Budget	% Recognized	
	Jul-Dec	Jan	Feb					Jul-Dec	Jan	Feb				
Category 10: Ad Valorem Tax														
Real, Personal, Public - Current	119,593,487	23,223,772		142,817,259	147,855,162	96.59%	114,670,511	23,920,295			138,590,806	144,802,240	95.71%	
Motor Vehicles - Current	6,033,882	505,592		6,539,474	12,694,193	51.52%	5,744,711	1,058,651			6,803,368	11,572,666	58.79%	
Motor Vehicle - Tax & Tag	2,377,240	1,050,756		3,427,996	3,000,000	114.27%	340,417	390,709			731,126	0	0.00%	
Prior Years & Other	3,557,727	532,820		4,090,547	5,384,025	75.98%	2,993,278				2,993,278	5,121,372	58.45%	
Total	131,562,336	25,312,940	0	156,875,276	168,933,380	92.86%	123,748,923	25,369,655	0	0	149,118,578	161,496,278	92.34%	
Category 20: Other Taxes														
Sales Tax (1¢ + Art 40 + 42+ 44+ 46)	8,995,069	3,045,787		12,040,856	39,384,123	30.57%	9,743,500	2,686,103			12,429,603	36,554,775	34.00%	
Pet Registration Fees	170,771	18,368		189,139	493,042	38.36%	0	0			0	350,202	0.00%	
Sales Tax Video & Telecommunications	282,379	0		282,379	597,324	47.27%	298,662	0			298,662	617,700	48.35%	
Other Taxes	416,330	41,790		458,120	1,047,519	43.73%	674,309	100,161			774,470	1,291,550	59.95%	
Total	9,864,549	3,105,944	0	12,970,493	41,522,088	31.24%	10,716,471	2,786,264	0	0	13,502,735	38,814,227	34.79%	
Category 30: Unrestricted Intergovernmental														
ABC Store 3.5%	194,042	232,854		426,896	795,056	53.69%	189,420	230,522			419,942	795,056	52.82%	
ABC Store Profit	727,517	278,024		1,005,541	1,113,192	90.33%	360,047	409,137			769,184	1,113,192	69.10%	
Fay Sales Tax Equalization-Original	0	0		0	2,079,581	0.00%	0	518,626			518,626	1,903,317	27.25%	
Fay Sales Tax Equalization	0	0		0	4,253,266	0.00%	0	1,060,436			1,060,436	4,020,973	26.37%	
Wade Sales Tax Equalization	0	0		0	1,001	0.00%	0	250			250	916	27.29%	
Eastover Sales Tax Equalization	0	0		0	0	0.00%	0	0			0	157,269	0.00%	
Stedman Sales Tax Equalization	0	0		0	137	0.00%	0	34			34	125	27.20%	
Spring Lake Sales Tax Equalization	0	0		0	321,401	0.00%	0	0			0	288,037	0.00%	
Godwin Sales Tax Equalization	0	0		0	2,173	0.00%	0	0			0	1,989	0.00%	
Other	2,262,706	280,475		2,543,181	1,982,556	128.28%	626,396	333,537			959,933	1,726,472	55.60%	
Total	3,184,265	791,352	0	3,975,617	10,548,363	37.69%	1,175,863	2,552,542	0	0	3,728,405	10,007,346	37.26%	
Category 40: Restricted Intergovernmental														
Health	2,063,951	389,017		2,452,978	5,745,485	42.69%	2,235,003	565,282			2,800,285	5,914,157	47.35%	
Mental Health Consolidation	140,377	60,302		200,679	453,258	44.27%	6,007,590	1,340,181			7,347,771	7,740,352	94.93%	
Social Services	15,717,515	3,379,372		19,096,887	44,752,859	42.67%	13,157,638	3,132,012			16,289,650	43,801,966	37.19%	
Library	545,531	114,263		659,794	762,178	86.57%	341,377	42,512			383,889	595,186	64.50%	
Child Support Enforcement	1,403,494	251,175		1,654,669	3,286,210	50.35%	1,124,944	270,167			1,395,111	3,141,266	44.41%	
Other	682,109	83,055		765,164	3,631,774	21.07%	1,004,422	166,292			1,170,714	3,192,906	36.67%	
Total	20,552,987	4,277,184	0	24,830,171	58,631,764	42.35%	23,870,974	5,516,446	0	0	29,387,420	64,385,833	45.64%	
Category 50: Licenses & Permits														
Register of Deeds	832,977	117,822		950,799	1,529,150	62.18%	896,452	143,569			1,040,021	1,642,875	63.30%	
Inspections	309,752	40,127		349,879	555,000	63.04%	316,072	74,993			391,065	449,000	87.10%	
Other	0	0		0	0	0.00%	25,663	0			25,663	158,888	16.15%	
Total	1,142,729	40,127	0	1,300,678	2,084,150	62.41%	1,238,187	218,562	0	0	1,456,749	2,250,763	64.72%	
Category 60: Sales & Service														
Animal Control	126,954	17,099		144,053	213,014	67.63%	122,175	20,909			143,084	180,253	79.38%	
Mental Health							2,307,704	5,322			2,313,026	2,607,892	88.69%	
Health Department	2,506,918	396,750		2,903,668	4,475,113	64.88%	2,795,295	334,796			3,130,091	3,900,882	80.24%	
Mental Health Clinic							188,627	20,138			208,765	3,425,609	6.09%	
Library Fees	108,322	19,297		127,619	348,000	36.67%	150,668	25,209			175,877	345,150	50.96%	
Sheriff Fees	1,391,292	117,668		1,508,960	3,413,955	44.20%	1,447,228	307,063			1,754,291	2,392,917	73.31%	
Social Services Fees	28,610	2,815		31,425	114,460	27.46%	29,332	5,805			35,137	120,376	29.19%	
Other	355,167	126,007		481,174	972,576	49.47%	292,969	74,241			367,210	1,454,122	25.25%	
Total	4,517,263	679,635	0	5,196,898	9,537,118	54.49%	7,333,998	793,483	0	0	8,127,481	14,427,201	56.33%	
Category 70: Miscellaneous														
Interest Income	92,112	16,222		108,334	110,000	98.49%	61,949	27,692			89,641	125,000	71.71%	
CFVMC	3,645,004	0		3,645,004	3,615,271	100.82%	3,615,271	0			3,615,271	3,248,440	111.29%	
Other	486,305	57,575		543,880	444,629	122.32%	436,417	79,337			515,754	749,829	68.78%	
Total	4,223,421	73,796	0	4,297,217	4,169,900	103.05%	4,113,637	107,029	0	0	4,220,666	4,123,269	102.36%	
Subtotal Category 10-70	175,047,550	34,280,978	0	209,446,350	295,426,683	70.90%	172,198,053	37,343,981	0	0	209,542,034	295,504,917	70.91%	
Category 90: Other Financing Sources														
Sale of Land & Buildings	63,875	5,670		69,545	32,805	0.00%	34,405	0			34,405	0	0.00%	
Gain/Loss	0	0		0	0	0.00%	0	0			0	0	0.00%	
Sale of Fixed Assets/Cash Proceeds	0	0		0	0	0.00%	96,440	0			96,440	79,033	122.02%	
Transfers	1,064,415	0		1,064,415	7,726,414	13.78%	4,846,725	26,502			4,873,227	8,470,448	57.53%	
Installment/Purchase Revenue	0	0		0	0	0.00%	3,198,130	0			3,198,130	3,198,130	100.00%	
Fund Balance - Former Health	0	0		0	0	0.00%	0	0			0	0	0.00%	
Fund Balance - Communications	0	0		0	0	0.00%	0	0			0	1,203,825	0.00%	
Fund Balance Maintenance/Renovations	0	0		0	301,311	0.00%	0	0			0	175,648	0.00%	
Fund Balance - Health	0	0		0	638,490	0.00%	0	0			0	538,477	0.00%	
Fund Balance - Special	0	0		0	2,422,378	0.00%	0	0			0	2,501,674	0.00%	
Fund Balance - Mental Health Transfer	0	0		0	3,301,808	0.00%	0	0			0	1,798,216	0.00%	
Fund Balance -Economic Incentives	0	0		0	672,774	0.00%	0	0			0	666,815	0.00%	
Fund Balance - Water & Sewer	0	0		0	500,000	0.00%	0	0			0	931,352	0.00%	
Fund Balance Appropriated	0	0		0	9,539,158	0.00%	0	0			0	11,383,971	0.00%	
Total	1,128,290	5,670	0	1,133,960	25,135,138		8,175,700	26,502	0	0	8,202,202	30,947,589		
Total General Fund	176,175,840	34,286,648	0	210,580,310	320,561,821		180,373,753	37,370,483	0	0	217,744,236	326,452,506		

GENERAL FUND SUMMARY OF OBLIGATIONS

GENERAL FUND	FY2014							FY2013						
	Actual				Total	Budget	%	Actual				Total	Budget	%
	Jul-Dec	Jan	Feb	March				Jul-Dec	Jan	Feb	March			
General Administration	8,691,796	911,637			9,603,433	17,596,779	54.57%	8,387,424	991,658			9,379,082	16,068,227	58.37%
Buildings & Grounds	4,213,826	474,047			4,687,873	6,766,668	69.28%	3,853,977	239,853			4,093,830	6,070,048	67.44%
General Government														
Debt Service	13,938,396	0			13,938,396	25,131,281	55.46%	13,890,220	(16,893)			13,873,327	25,316,493	54.80%
General Government Other	3,229,466	17,755			3,247,221	6,011,600	54.02%	4,791,137	2,291,774			7,082,911	14,030,311	50.48%
Total General Government	17,167,862	17,755	0	0	17,185,617	31,142,881	55.18%	18,681,357	2,274,881	0	0	20,956,238	39,346,804	53.26%
Law Enforcement														
Sheriff	15,705,581	1,959,826			17,665,407	29,746,974	59.39%	13,854,478	2,102,662			15,957,140	26,687,997	59.79%
Jail	7,764,694	1,281,977			9,046,671	16,296,022	55.51%	6,755,485	1,043,620			7,799,105	13,188,584	59.14%
Total Law Enforcement	23,470,275	3,241,804	0	0	26,712,079	46,042,996	58.02%	20,609,963	3,146,282	0	0	23,756,245	39,876,581	59.57%
Public Safety	3,778,758	580,793			4,359,551	7,402,347	58.89%	3,447,386	628,143			4,075,529	7,421,968	54.91%
Health														
Mental Health Clinic								1,650,514	181,220			1,831,734	3,425,609	53.47%
Health All Other	11,591,879	1,329,860			12,921,739	22,007,731	58.71%	11,000,507	975,841			11,976,348	19,735,975	60.68%
Total Health Department	11,591,879	1,329,860	0	0	12,921,739	22,007,731	58.71%	12,651,021	1,157,061	0	0	13,808,082	23,161,584	59.62%
Mental Health														
Mental Health Dept (LME)								8,357,471	1,189,253			9,546,724	11,065,164	86.28%
MCO								19,947	284,708			304,655	2,282,691	13.35%
Mental Health Other (County)	6,991,418	18,825			7,010,243	9,610,389	72.94%	0	32,162	0	0	32,162	1,562,392	2.06%
Social Services														
Social Services	18,274,809	2,763,584			21,038,393	39,203,780	53.66%	17,349,631	2,610,531			19,960,162	37,227,537	53.62%
Other DSS Programs	11,057,979	2,100,574			13,158,553	27,596,072	47.68%	9,941,452	2,035,824			11,977,276	27,581,854	43.42%
Total Social Services	29,332,788	4,864,158	0	0	34,196,946	66,799,852	51.19%	27,291,083	4,646,355	0	0	31,937,438	64,809,391	49.28%
Human Services														
Child Support Enforcement	2,483,664	287,784			2,771,448	4,606,656	60.16%	2,185,336	293,313			2,478,649	4,393,724	56.41%
Other HS Programs	221,769	25,295			247,064	407,287	60.66%	179,555	26,674			206,229	355,392	58.03%
Total Human Services	2,705,433	313,079	0	0	3,018,512	5,013,943	60.20%	2,364,891	319,987	0	0	2,684,878	4,749,116	56.53%
Library														
Library	5,717,230	599,602			6,316,832	10,805,937	58.46%	5,451,305	633,413			6,084,718	10,314,723	58.99%
Library Other	444,023	56,483			500,506	701,101	71.39%	183,531	10,063			193,594	439,400	44.06%
Total Library	6,161,253	656,085	0	0	6,817,338	11,507,038	59.24%	5,634,836	643,476	0	0	6,278,312	10,754,123	58.38%
Culture & Recreation	368,599	371			368,970	565,025	65.30%	333,380	25,842			359,222	448,212	80.15%
Economic Development	4,011,947	605,988			4,617,935	8,214,650	56.22%	3,361,053	621,815			3,982,868	7,751,381	51.38%
Subtotal	111,494,416	12,995,577	0	0	124,489,993	232,670,299	53.50%	114,993,789	15,884,606	0	0	131,163,103	235,367,682	55.73%
Education														
County School Current Exp	38,110,338	6,351,723			44,462,061	76,220,676	58.33%	38,110,338	6,351,723			44,462,061	76,220,676	58.33%
Goodyear Incentive	0	261,207			261,207	261,207	100.00%	0	258,604			258,604	278,012	0.00%
Sales Tax Equalization	0	0			0	746,777	0.00%	0	0			0	775,000	0.00%
FTCC Current Expense	4,776,198	796,033			5,572,231	9,552,404	58.33%	4,581,648	763,608			5,345,256	9,163,305	58.33%
FTCC PEG	0	0			0	46,000	0.00%	0	0			0	0	0.00%
FTCC Capital Outlay	282,871	0			282,871	1,064,458	26.57%	498,240	17,238			515,478	4,647,831	11.09%
Total Education	43,169,407	7,408,963	0	0	50,578,370	87,891,522	57.55%	43,190,226	7,391,173	0	0	50,581,399	91,084,824	55.53%
Total General Fund	154,663,823	20,404,539	0	0	175,068,362	320,561,821	54.61%	158,184,015	23,275,779	0	0	181,744,502	326,452,506	55.67%