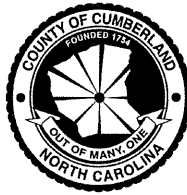


KENNETH S. EDGE
Chairman

W. MARSHALL FAIRCLOTH
Vice Chairman

GLENN B. ADAMS
JEANNETTE M. COUNCIL
CHARLES E. EVANS
JIMMY KEEFE
LARRY L. LANCASTER



CUMBERLAND ★ COUNTY ★ NORTH CAROLINA

BOARD OF COMMISSIONERS

CANDICE WHITE
Clerk to the Board

KELLIE BEAM
Deputy Clerk

MEMORANDUM

TO: Finance Committee Members (Commissioners Council, Faircloth and Lancaster)

FROM: Candice H. White, Clerk to the Board

DATE: September 25, 2015

SUBJECT: Finance Committee Meeting - Thursday, October 1, 2015

There will be a regular meeting of the Finance Committee on Thursday, October 1, 2015 at 9:30 AM in Room 564 of the Cumberland County Courthouse located at 117 Dick Street, Fayetteville, NC.

AGENDA

1. Approval of Minutes – September 3, 2015 Meeting (**Pg. 2**)
2. Medical Plan Update by Mark Browder (**Pg. 6**)
3. Consideration of Converting 13 Time-Limited Social Services Positions into Full-Time Positions (**Pg. 7**)
4. Consideration of Community Transportation Program Grant Match for FY2016 (**Pg. 12**)
5. Monthly Financial Report (**Pg. 15**)
6. Other Matters of Business (**No Materials**)

cc: Board of Commissioners
County Administration
Vicki Evans, Finance Director
Tammy Gillis, Director of Internal Audit and Wellness Services
County Legal
County Department Head(s)
Sunshine List

DRAFT

CUMBERLAND COUNTY FINANCE COMMITTEE
COURTHOUSE, 117 DICK STREET, 5TH FLOOR, ROOM 564
SEPTEMBER 3, 2015 - 10:30 AM
MINUTES

MEMBERS PRESENT: Commissioner Marshall Faircloth, Chairman
Commissioner Jeannette Council
Commissioner Larry Lancaster

OTHER COMMISSIONERS
PRESENT:

Commissioner Glenn Adams
Commissioner Kenneth Edge

OTHERS:

Amy Cannon, County Manager
James Lawson, Deputy County Manager
Melissa Cardinali, Assistant County Manager
Tracy Jackson, Assistant County Manager
Rick Moorefield, County Attorney
Vicki Evans, Finance Director
Deborah Shaw, Budget Analyst
Tammy Gillis, Director of Internal Audit and Wellness
Sally Shutt, Governmental Affairs Officer
Candice White, Clerk to the Board
Press

Commissioner Faircloth called the meeting to order.

1. APPROVAL OF MINUTES – AUGUST 6 , 2015 REGULAR MEETING

MOTION: Commissioner Lancaster moved to approve the August 6, 2015 regular meeting minutes.

SECOND: Commissioner Council

VOTE: UNANIMOUS (3-0)

2. CONSIDERATION OF INTERNAL AUDIT PLAN

BACKGROUND:

At the June 15, 2015 Board of Commissioner's meeting, an Audit/Finance Committee Charter was adopted. The Charter requires that an audit plan be submitted to the Audit Committee for approval.

As the County is in the process of hiring a second internal auditor, a plan for the July – December 2015 time period is being submitted at this time. In December, a plan for the remainder of the fiscal year will be submitted for approval.

DRAFT

RECOMMENDATION/PROPOSED ACTION:

Staff recommends approving the July – December 2015 Internal Audit Plan as recorded below.

Cumberland County Internal Audit

Audit Plan

July - December 2015

| Audit/Project | Department |
|---|--|
| Physical inventories | Central Maintenance Facility (CMF) Solid Waste garage Employee Pharmacy Health Department Pharmacy Health Department supply room |
| Inventory accounts | CMF Solid Waste |
| Bank accounts | Sheriff - Detention Center Social Services |
| Cash receipts | Sample of depts with petty cash or change funds |
| Cash counts | All depts with petty cash or change funds |
| Schedule of Federal & State Expenditures | For FY 2014-15 audit |

Tammy Gillis, Director of Internal Audit and Wellness, reviewed the background information and the internal audit plan as recorded above and stated some of the items on the list have already been started and completed. Ms. Gillis stated the hope is to have a second internal auditor on board in October after which a plan for the remainder of the fiscal will be developed and submitted for approval. Ms. Gillis stated in addition to the above, each fall she audits a schedule of federal and state awards which reconciles the grants that come to the County.

In response to questions, Ms. Cannon stated Ms. Gillis covers several different functional areas and has been doing so for several years. Ms. Cannon stated with Ms. Gillis spending one-half her time on internal audit and adding another full time auditor, the County will make progress in completing some of the audits it has not been able to complete in the last couple of years. Ms. Gillis stated her combined functions require no more of her time than has been required in prior years.

MOTION: Commissioner Council moved to recommend approval of the July–December 2015 Internal Audit Plan as recorded above.

SECOND: Commissioner Lancaster

VOTE: UNANIMOUS (3-0)

DRAFT

3. MONTHLY FINANCIAL REPORT

BACKGROUND:

The financial report is included as of the 13th period of fiscal year 2015. Highlights include:

- Revenues
 - Current real and personal property taxes continue at a trend similar to past years with final collections reflected in the “June” column.
 - Motor vehicle tax revenues continue to appear strong this year. The full year’s collection amount is reflected in this report.
 - Sales tax collections show slight growth compared to last fiscal year. This report reflects eleven months of sales tax collections.
- Expenditures
 - Expenditures remain in line with budget and show no unusual patterns.
- Crown center expense summary/prepared food and beverage and motel tax
 - A combined year-to-date summary is provided.
 - Prepared food and beverage and motel tax summary included.

RECOMMENDATION/PROPOSED ACTION:

No action needed – for information purposes only.

Ms. Evans reviewed highlights of the financial report as recorded above and stated the County is in the process of closing out fiscal year 2015 so it can begin preparing for audit. Ms. Evans stated real and personal property taxes total \$172,537,000; motor vehicle tax revenues total \$16,347,000; and there will be one more payment reflected in the 2015 figures for total sales tax collections.

Chairman Edge asked whether it was anticipated that the last sales tax payment would bring the County up to where it was in the prior fiscal year. Ms. Evans stated the last payment is anticipated to bring the County up to at least that amount.

4. OTHER MATTERS OF BUSINESS

Ms. Evans stated in connection with the audit of the County’s financial statements, Cherry Bekaert LLP has a new procedure in which Board members are required to complete a questionnaire designed to obtain information about fraud and internal controls. Ms. Evans asked that Board members complete the questionnaire and send back to Cherry Bekaert LLP.

Questions followed regarding the status of sales tax legislation. Ms. Cannon stated under the most current scenario, the County would stand to lose. Ms. Cannon stated the problem is that the fiscal research section actually shows the County to have a minor gain because they have used growth of over 5% in the sales tax statewide. Ms. Cannon stated the County’s growth has

DRAFT

not been that significant and the County's loss would be \$.5 to \$1 million. Ms. Cannon stated her understanding is that it has been sent to a committee of the House and the Senate; what was originally an 80/20 plan is now a 50/50 plan. Ms. Cannon also stated staff sit in on a weekly call with the North Carolina Association of County Commissioners (NCACC) and continue to monitor the issue.

There being no further business, the meeting adjourned at 10:45 a.m.

AMY H. CANNON
County Manager

JAMES E. LAWSON
Deputy County Manager



ITEM NO. 2.

MELISSA C. CARDINALI
Assistant County Manager

W. TRACY JACKSON
Assistant County Manager



OFFICE OF THE COUNTY MANAGER

**MEMO FOR THE AGENDA OF THE
OCTOBER 1, 2015 MEETING OF THE FINANCE COMMITTEE**

TO: BOARD OF COUNTY COMMISSIONERS

FROM: MELISSA C. CARDINALI, ASSISTANT COUNTY MANAGER

DATE: SEPTEMBER 24, 2015 *nu*

SUBJECT: UPDATE ON HEALTH INSURANCE

Presenter(s): Melissa C. Cardinali, Assistant County Manager
Mark Browder, Mark III Employee Benefits

Estimated of Committee Time Needed: 15 Minutes

BACKGROUND

One of the initiatives undertaken by our newly formed Budget Division is the review of major expenditure drivers for the County. Included in this review was an assessment of prior year funding of health insurance. Staff will discuss results of this review as it relates to the historical funding of insurance. Additionally, Mark Browder will be presenting an update on current year claims expense.

RECOMMENDATION

No action by the Committee is needed; this is for information purposes only.

AMY H. CANNON
County Manager

JAMES E. LAWSON
Deputy County Manager



CUMBERLAND COUNTY NORTH CAROLINA

ITEM NO. 3.
MELISSA C. CARDINALI
Assistant County Manager

W. TRACY JACKSON
Assistant County Manager

OFFICE OF THE COUNTY MANAGER

TO: FINANCE COMMITTEE

FROM: AMY H. CANNON, COUNTY MANAGER

DATE: OCTOBER 1, 2015

SUBJECT: DSS REQUEST FOR FOOD AND NUTRITION POSITIONS

Background

As you may recall, continued funding for 35 time-limited positions was included in the FY 2016 budget for the Department of Social Services (DSS). These time-limited positions have been in existence for two years to assist in the NCFAST transition, to clear the backlog of food stamp and Medicaid cases and to assist with challenges created by the Affordable Care Act (ACA) enrollment.

Since the adoption of the budget, the United States Department of Agriculture (USDA) notified the North Carolina Department of Health and Human Services (DHHS) of our State's failure to meet the federal regulatory processing requirements for the Food and Nutrition Services Program (FNS). Our State has been placed on a corrective action plan by USDA.

In order to comply with USDA requirements, North Carolina must achieve the processing standards below:

- 85% average statewide timeliness by December 2015
- 95% average statewide timeliness by June 2016

These timeline rates must be achieved to avoid suspension of federal dollars counties receive to administer the FNS program. Currently, Cumberland County receives over \$2 million in federal FNS funds.

On August 26, the Social Services Board met and approved the Director's request to County management for consideration of converting the 35 time-limited positions to permanent positions. Attached you will find a copy of that letter. Since that time, County management has met with the DSS Director several times to develop strategies to successfully meet all the state and federal mandates. The table below provides FNS caseload data and staffing levels for the top four counties

| County | 2015 FNS Household Cases | Percent Increase Since 2008 | 2015 FNS FTE's | Caseload Per FTE |
|--------------------|---------------------------------|------------------------------------|-----------------------|-------------------------|
| <i>Mecklenburg</i> | 157,400 | 92% | 169.9 | 926 Cases |
| <i>Guilford</i> | 95,326 | 92.5% | 66.8 | 1,427 Cases |
| <i>Wake</i> | 83,220 | 84% | 62.4 | 1,332 Cases |
| <i>Cumberland</i> | 70,780 | 77% | 43.58 | 1,624 Cases |

The top four counties noted above will determine the statewide success or failure in achieving the federal mandated timeliness standards. Our research further indicates that all the urban counties except Cumberland have added permanent full-time positions to address the multiple challenges in the FNS and Medicaid program since 2014.

It appears our strategy of utilizing time-limited slots and mandatory overtime for the last two years to meet state and federal mandates is not proving to be effective. Our timeliness rate is less than 70% and our payment accuracy standards are out of compliance as well. In addition, the turnover rates for income maintenance caseworker positions (for FNS and Medicaid) mean we are continuing to lose experienced staff.

I believe we must take immediate steps in improving the quality and timeliness in processing our FNS applications. The following steps are recommended:

1. Convert 13 time-limited positions to full-time FNS positions as of October 18, 2015. (No additional funding is necessary since retirement and health insurance has been funded previously for these time-limited positions.)
2. Seek assistance from a third party through June 30, 2016, to assist in the processing of Medicaid applications, which significantly increase during the open enrollment period for the ACA beginning in November.
3. Continue to seek creative solutions, such as non-traditional hours and work weeks, telecommuting, etc., to address the cyclical demands in Medicaid and the on-going challenges in improving our FNS timeliness and accuracy rates.
4. Implement board approved recommendation to employ Business Intelligence techniques and methodology in reviewing the business processes at DSS to seek efficiencies. This initiative will be advanced once the new positions in our Information Services Department have been filled.

BRENDA REID JACKSON
Director

DR. JEFFREY A. WILLIAMS
Deputy Director



CUMBERLAND
COUNTY
NORTH CAROLINA

CLARETTA JOHNSON
Assistant Director

BOBBIE REDDING
Managing Attorney

DEPARTMENT OF SOCIAL SERVICES

August 26, 2015

Amy Cannon, County Manager
County of Cumberland
Post Office Box 1829
Fayetteville, North Carolina 28301

EMAILED

Dear Amy,

As a follow up to our discussion last week regarding the completed Medicaid/FNS Caseload Analysis, please find below our FNS Quality Control (QC) rates in comparison to the federal mandate and statewide rate. The QC rates will be used by USDA to determine if they will suspend or disallow NC to receive federal administration funds. Currently, we receive \$2.16 million for federal FNS administration.

Note there are three areas that will be counted in the monitoring period in December 2015 and June 2016. We are not surprised by our current rates as we have often discussed, the quality of work has suffered with the challenges in implementing the statewide implementation of NC FAST and Affordable Care Act. It is also worth noting that as of July 2015 our county is the 4th largest FNS program with 34,079 active cases and we rank 4th in the most FNS applications (2,321) received per month in the state. Our performance will have statewide impact. Ref: <http://www2.ncdhhs.gov/dss/stats/fsp.htm#QC>

| Quality Control (QC) | Federal | State | Cumberland |
|----------------------|--|--------|------------|
| Timeliness | 85% by December 2015 95% by June 2016 | 61.21% | 66.67% |
| Payment Accuracy | 3.2% October 2014-February 2015 | 7.15% | 13.31% |
| Case and Procedures | 26.3% As of July 31, 2015 | 64.45% | 54.55% |

We did not talk last week about the 35 time limited positions, so I want take this opportunity to update you on these positions. Since July 1, 2015, we have hired 8 into vacant permanent positions, 3 resigned and 3 more are in the hiring process; therefore, 40% of the time limited positions are vacant and/or in training. Since approval to use time limited positions in August 2014, we have seen 63% turnover. This just reiterates our local concerns as well as NC DHHS concerns about the instability of a temporary/time limited workforce.

We stand united to strengthen individuals and families and to protect children and vulnerable adults...

We have 21 time limited positions filled, but they are not carrying full caseloads as they are at the IMC I classification. All 21 are county insurance eligible and one will soon meet the criteria for retirement. As you know, we were asked to submit a budget revision at the end of July to add retirement, medical insurance and worker's compensation for the time limited positions. The budget revision has already been approved and keyed. At this point, the only new expense needed to make these permanent positions would be for 401K. When compared to the current budgeted figures if all 35 positions were approved as permanent IMC II's effective 10/4/15, the maximum additional cost would be \$90,803.19 with a county share of \$22,700.80.

On June 4, 2015 the Commissioners were advised a staffing analysis based on caseloads would be completed in 30-45 days. On July 15th I met with you and we discussed the first draft of the analysis and we incorporated your suggestions. On August 19th we submitted to you the final Medicaid/FNS Caseload Analysis based on Buncombe County's Business Enterprise model that has been validated in writing by NC DHHS-DSS including review by the DHHS Deputy Secretary and Operational Support Team. The analysis indicates a need for 70 case worker positions (excludes support & supervisory staff).

Also, on June 4, 2015 the Commissioners approved a recommendation for the new Enterprise Solution Division to look at efficiencies that can be achieved. We have had several business process reviews of this area over the last few years and continuous quality improvement (CQI) is something that we do on an ongoing basis. We are very supportive of a business process review of our Economic Services Section and stand ready to move forward with the review.

It is my understanding that staffing up for the new Enterprise Solution Division (ESD) will take some time. I also understand one position has been filled and that individual will be starting in September and the other position remains vacant. I appreciate all your efforts in looking at how the business process review can be done expeditiously; however, much has changed since the Commissioner's June 4th meeting.

Since being notified on July 31st of the new December 2015 and June 2016 federal and state mandates for timeliness, accuracy and case procedure, we find ourselves working against a time clock. We are skeptical we will meet the December 2015 deadline given the delay in addressing our current staffing deficit. We also face challenges of open enrollment for the Affordable Care Act/Medicaid beginning November 2015 and Turbo Tax FNS applications beginning January 2016; that will increase our workload further. We believe this warrants a revised plan of action.

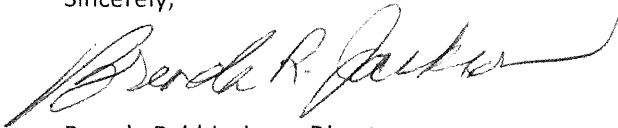
For over two years, we have worked weekends, holidays, inclement weather and non-traditional hours to successfully meet the numerous state and federal mandates, clearing out backlogs and converting 90,000 current public assistance cases in both Medicaid and FNS while transitioning to the new NC FAST state system. Most importantly, we have endured long work hours to ensure to the extent possible, that customer services are not impacted. Since we began tracking overtime on December 28, 2013 the staff working with these programs has earned 34,141 hours of compensatory leave. The overtime has taken a toll on staff. Staff no longer has the stamina to endure more months of mandatory overtime to include working weekends.

Page 3 of 3

Considering the new state/federal demand, validated staffing deficit and staff fatigue, I would ask you to consider making the 35 time limited IMC I positions permanent IMC II's especially given the fact that salaries, retirement, and health insurance benefits are currently budgeted for these positions. We are hopeful this request will help us to meet the new June 2016 state and federal demands while giving you time to staff up the Business Enterprise Unit under County IS. We also believe this request would promote a work/life balance for the staff, reduce turnover, and most importantly improve quality of our work.

Social Services Board met today and approved this request to be forwarded for your consideration. We appreciate you and your Management Team taking time to understand, research solutions and resources to assist us in continuous achievement in meeting ongoing federal and state demands. Thank you for consideration of our request. Please feel free to contact me if you have any questions.

Sincerely,

A handwritten signature in cursive script, appearing to read "Brenda R. Jackson", written in dark ink.

Brenda Reid Jackson, Director

BJ/at

CC: Cumberland County Board of Social Services
James Lawson, Deputy County Manager
CCDSS Management Team
File

Patricia Hall,
Chair
Town of Hope Mills

Charles Morris,
Vice-Chair
Town of Linden

Jami McLaughlin,
Town of Spring Lake
Harvey Cain, Jr.,
Town of Stedman

Donovan McLaurin,
Wade, Falcon & Godwin



CUMBERLAND
★ **COUNTY** ★
NORTH CAROLINA

Planning & Inspections Department

ITEM NO. 4.

Thomas J. Lloyd,
Director

Cecil P. Combs,
Deputy Director

Vikki Andrews,
Diane Wheatley,
Carl Manning,
Walter Clark
Cumberland County

Benny Pearce,
Town of Eastover

MEMO FOR THE OCTOBER 1, 2015 AGENDA
MEETING OF THE FINANCE COMMITTEE

TO: AMY CANNON, COUNTY MANAGER

FROM: JOEL STRICKLAND, FAMPO EXECUTIVE DIRECTOR

DATE: SEPTEMBER 14, 2015

SUBJECT: APPROVAL OF \$15,000 LOCAL MATCH FROM THE GENERAL FUND TO THE CUMBERLAND COUNTY COMMUNITY TRANSPORTATION PROGRAM FOR A 5310 GRANT TO PROVIDE TRANSPORTATION TO ELDERLY AND DISABLED RESIDENTS OF CUMBERLAND COUNTY

Presenter: Joel Strickland, FAMPO Executive Director

Estimate of Committee Time Needed: 20 minutes

BACKGROUND:

The Cumberland County Community Transportation Program has applied for a 5310 Grant to provide non-medical transportation to the elderly and disabled populations within the urbanized area of Cumberland County, where the City of Fayetteville's FAST-Trac services are not available. This will provide approximately 6,500 units of service throughout the areas of Spring Lake, Hope Mills, Fort Bragg, Parkton, and Fayetteville. The grant will total \$150,000 and 10% (\$15,000) is needed to meet the match requirements. In prior years, the County was able to utilize fare revenues for the grant match, but staff has been informed by the NC DOT Public Transit Division that using fare revenue as the grant match is no longer allowable.

RECOMMENDATION:

It is requested that Cumberland County approve a local match of \$15,000 from the General Fund, reference Budget Revision Number B16-085 & B16-085A, to provide these transportation services.

**COUNTY OF CUMBERLAND
BUDGET REVISION REQUEST**

| Budget Office Use | |
|---------------------|-----------|
| Budget Revision No. | B16-085 |
| Date Received | 9/23/2015 |
| Date Completed | |

Fund No. 454 Agency No. 450 Organ. No. 457E
 Organization Name: 5310 Grant NonMedical Urban

REVENUE

| Revenue Source Code | Description | Current Budget | Increase (Decrease) | Revised | Budget |
|---------------------|----------------------------|----------------|---------------------|---------|--------|
| 9110 | Transfer from General Fund | 0 | 15,000 | | 15,000 |
| 6698 | In-Kind Services | 15,000 | (15,000) | | - |
| | | | | | - |
| | | | | | - |
| | | | | | - |
| | | | | | - |
| Total | | 15,000 | 0 | | 15,000 |

EXPENDITURES

| Object Code | Appr Unit | Description | Current Budget | Increase (Decrease) | Revised | Budget |
|-------------|-----------|---------------------------|----------------|---------------------|---------|---------|
| 336E | 458 | Nonmedical Transportation | 135,000 | 15,000 | | 150,000 |
| 3411 | 458 | In-Kind Services | 15,000 | (15,000) | | - |
| | | | | | | - |
| | | | | | | - |
| | | | | | | - |
| | | | | | | - |
| | | | | | | - |
| | | | | | | - |
| Total | | | 150,000 | - | | 150,000 |

Justification:

The staff has been informed by the NC DOT Public Transit Division that using fare revenue as the grant match is no longer allowable. Therefore, a budget revision is needed to fund 10% local match of the Cumberland County Community Transportation 5310 Grant.

Funding Source:

State: _____
 Other: _____

Federal: _____
 Fees: _____

Fund Balance:

County: _____ New: 15,000
 Prior Year: _____

Other: _____

Submitted By: _____

Department Representative

Date: _____

Reviewed By: _____

Deborah W. Shaw
 Budget Analyst

Date: 9/23/15

Reviewed By: _____

Vicki Evans
 Finance Director

Date: 9/23/15

Reviewed By: _____

Theresa Cardinale
 Assistant County Manager

Date: 9.23.15

Approved By:

County Manager

Board of County
 Commissioners

Date: _____

Date: _____

| | |
|----------------------------|-----------|
| Budget Office Use | |
| Budget Revision No. | B16-085A |
| Date Received | 9/23/2015 |
| Date Completed | |

Fund No. 101 Agency No. 412 Organ. No. 4195
Organization Name: General Government Other

REVENUE

| Revenue Source Code | Description | Current Budget | Increase (Decrease) | Revised | Budget |
|---------------------|---------------------------|----------------|---------------------|---------|--------|
| 9901 | Fund Balance Appropriated | 0 | 15,000 | | - |
| 101-999-9999 | | | | | - |
| | | | | | - |
| | | | | | - |
| | | | | | - |
| | | | | | - |
| | Total | 0 | 15,000 | | 15,000 |

EXPENDITURES

| Object Code | Appr Unit | Description | Current Budget | Increase (Decrease) | Revised | Budget |
|-------------|-----------|----------------------|----------------|---------------------|---------|---------|
| 389H | 080 | Transfer to Fund 454 | 88,010 | 15,000 | | 103,010 |
| | | | | | | - |
| | | | | | | - |
| | | | | | | - |
| | | | | | | - |
| | | | | | | - |
| | | | | | | - |
| | | | | | | - |
| | | | | | | - |
| | | Total | 88,010 | 15,000 | | 103,010 |

Justification:

The staff has been informed by the NC DOT Public Transit Division that using fare revenue as the grant match is no longer allowable. Therefore, a budget revision is needed to fund 10% local match of the Cumberland County Community Transportation 5310 Grant.

Funding Source: State: _____ Federal: _____ County: _____ New: 15,000 _____ Other: _____
Other: _____ Fees: _____ Prior Year: _____

Submitted By: _____ Date: _____
Department Representative

Reviewed By: Deborah W. Shaw Date: 9/23/15
Budget Analyst

Reviewed By: Wicki Evans Date: 9/23/15
Finance Director

Reviewed By: Melissa Dondarile Date: 9.23.15
Assistant County Manager

Approved By: _____ Date: _____

County Manager

Board of County Commissioners Date: _____



FINANCE OFFICE

4th Floor, Room No. 451, Courthouse • PO Box 1829 • Fayetteville, North Carolina 28302-1829
(910) 678-7753 • Fax (910) 323-6120

**MEMO FOR THE AGENDA OF THE
OCTOBER 1, 2015 MEETING OF THE FINANCE COMMITTEE**

TO: FINANCE COMMITTEE MEMBERS
FROM: VICKI EVANS, FINANCE DIRECTOR *vef*
DATE: SEPTEMBER 23, 2015
SUBJECT: MONTHLY FINANCIAL REPORT – FY15 13th PERIOD

Presenter(s): Vicki Evans, Finance Director

Estimate of Committee Time Needed: 5 Minutes

BACKGROUND

The financial report is included as of the 13th period of fiscal year 2015. Highlights include:

- Revenues
 - Current real and personal property taxes – final figures show a strong year of collections.
 - Motor vehicle tax revenues – final figures show a strong year of collections.
 - Sales tax collections are up compared to last fiscal year. We will end the year with \$39.7 million in total sales tax. The attached report does not reflect the final total because reports were ran prior to entries being posted.
- Expenditures
 - General Fund expenditures remain in line with budget and show no unusual patterns.
- Crown center expense summary/prepared food and beverage and motel tax
 - No fiscal year 2015 changes since last month's report

RECOMMENDATION/PROPOSED ACTION

No action needed – for information purposes only.

Celebrating Our Past...Embracing Our Future

GENERAL FUND SUMMARY OF OBLIGATIONS

| GENERAL FUND | FY2015 | | | | | | | FY2014 | | | | | | |
|------------------------------|--------------------|-------------------|------------------|----------|--------------------|--------------------|---------------|--------------------|-------------------|------------------|----------|--------------------|--------------------|---------------|
| | Actual | | | | Total | Budget | % Obligated | Actual | | | | Total | Budget | % Obligated |
| | Jul-May | June | 13th | 14th | | | | Jul-May | June | 13th | 14th | | | |
| General Administration | 16,413,322 | 1,156,441 | 347,746 | | 17,917,509 | 19,808,794 | 90.45% | 15,033,704 | 1,042,101 | 242,231 | | 16,318,036 | 18,094,899 | 90.18% |
| Buildings & Grounds | 7,687,698 | 370,625 | 96,389 | | 8,154,712 | 8,487,266 | 96.08% | 6,056,615 | 427,907 | 75,319 | | 6,559,841 | 6,951,770 | 94.36% |
| General Government | | | | | | | | | | | | | | |
| Debt Service | 22,810,688 | 1,341,957 | 0 | | 24,152,645 | 24,152,717 | 100.00% | 38,802,908 | 1,456,157 | 55,193 | | 40,314,258 | 40,260,648 | 100.13% |
| General Government Other | 2,143,797 | 2,459,826 | 221,123 | | 4,824,746 | 6,773,301 | 71.23% | 4,274,790 | 318,481 | 322,192 | | 4,915,463 | 5,845,658 | 84.09% |
| Total General Government | 24,954,485 | 3,801,783 | 221,123 | 0 | 28,977,391 | 30,926,018 | 93.70% | 43,077,698 | 1,774,638 | 377,385 | 0 | 45,229,721 | 46,106,306 | 98.10% |
| Law Enforcement | | | | | | | | | | | | | | |
| Sheriff | 22,438,751 | 1,794,191 | 337,535 | | 24,570,477 | 25,047,715 | 98.09% | 27,019,818 | 1,956,923 | 280,403 | | 29,257,144 | 29,779,695 | 98.25% |
| Jail | 20,438,095 | 1,447,418 | 252,826 | | 22,138,338 | 23,118,478 | 95.76% | 14,365,742 | 1,228,538 | 191,408 | | 15,785,688 | 16,296,022 | 96.87% |
| Total Law Enforcement | 42,876,846 | 3,241,609 | 590,361 | 0 | 46,708,815 | 48,166,193 | 96.97% | 41,385,560 | 3,185,461 | 471,811 | 0 | 45,042,831 | 46,075,717 | 97.76% |
| Public Safety | 6,322,948 | 488,180 | 171,373 | | 6,982,500 | 7,504,408 | 93.05% | 6,619,872 | 607,972 | 123,011 | | 7,350,855 | 7,598,955 | 96.74% |
| Health | | | | | | | | | | | | | | |
| Mental Health Clinic | | | | | | | | | | | | | | |
| Health All Other | 18,835,205 | 1,322,238 | 255,970 | | 20,413,413 | 21,637,570 | 94.34% | 19,492,518 | 1,344,389 | 205,792 | | 21,042,699 | 22,553,218 | 93.30% |
| Total Health Department | 18,835,205 | 1,322,238 | 255,970 | 0 | 20,413,413 | 21,637,570 | 94.34% | 19,492,518 | 1,344,389 | 205,792 | 0 | 21,042,699 | 22,553,218 | 93.30% |
| Mental Health | | | | | | | | | | | | | | |
| Mental Health Dept (LME) | | | | | | | | | | | | | | |
| MCO | | | | | | | | | | | | | | |
| Mental Health Other (County) | 6,464,648 | 69,980 | (103,000) | | 6,431,628 | 6,600,775 | 97.44% | 9,151,840 | (1,527,913) | 21,993 | | 7,645,920 | 9,675,389 | 79.02% |
| Social Services | | | | | | | | | | | | | | |
| Social Services | 36,116,967 | 2,868,771 | 936,708 | | 39,922,447 | 41,423,275 | 96.38% | 33,987,861 | 2,677,508 | 503,039 | | 37,168,408 | 39,443,346 | 94.23% |
| Other DSS Programs | 22,276,010 | 2,327,852 | 2,283,659 | | 26,887,521 | 28,027,161 | 95.93% | 22,195,329 | 2,481,683 | 2,372,810 | | 27,049,822 | 27,603,752 | 97.99% |
| Total Social Services | 58,392,977 | 5,196,623 | 3,220,368 | 0 | 66,809,968 | 69,450,436 | 96.20% | 56,183,190 | 5,159,191 | 2,875,849 | 0 | 64,218,229 | 67,047,098 | 95.78% |
| Human Services | | | | | | | | | | | | | | |
| Child Support Enforcement | 4,200,832 | 310,169 | 174,886 | | 4,685,887 | 4,790,879 | 97.81% | 4,252,390 | 328,246 | 41,551 | | 4,622,187 | 4,712,156 | 98.09% |
| Other HS Programs | 361,090 | 24,620 | 5,316 | | 391,026 | 404,578 | 96.65% | 375,183 | 22,754 | 1,973 | | 399,910 | 407,287 | 98.19% |
| Total Human Services | 4,561,922 | 334,788 | 180,203 | 0 | 5,076,913 | 5,195,457 | 97.72% | 4,627,573 | 351,000 | 43,524 | 0 | 5,022,097 | 5,119,443 | 98.10% |
| Library | | | | | | | | | | | | | | |
| Library | 9,485,404 | 759,106 | 100,971 | | 10,345,481 | 10,651,244 | 97.13% | 9,653,966 | 766,201 | 89,256 | | 10,509,423 | 10,805,937 | 97.26% |
| Library Other | 341,277 | 27,017 | 858 | | 369,152 | 460,710 | 80.13% | 627,799 | 10,426 | (2,847) | | 635,378 | 703,101 | 90.37% |
| Total Library | 9,826,681 | 786,123 | 101,829 | 0 | 10,714,633 | 11,111,954 | 96.42% | 10,281,765 | 776,627 | 86,409 | 0 | 11,144,802 | 11,509,038 | 96.84% |
| Culture & Recreation | 444,615 | 10,044 | 4,445 | | 459,104 | 463,911 | 98.96% | 490,919 | 72,174 | 1,079 | | 564,172 | 565,025 | 99.85% |
| Economic Development | 5,607,297 | 375,945 | 53,971 | | 6,037,212 | 7,275,088 | 82.98% | 6,403,315 | 363,990 | 289,501 | | 7,056,806 | 8,284,288 | 85.18% |
| Subtotal | 202,388,644 | 17,084,400 | 5,243,776 | 0 | 224,683,799 | 236,627,870 | 94.95% | 218,804,569 | 13,577,536 | 4,813,903 | 0 | 237,196,008 | 249,581,146 | 95.04% |
| Education | | | | | | | | | | | | | | |
| County School Current Exp | 70,567,640 | 6,415,243 | 0 | | 76,982,883 | 76,982,883 | 100.00% | 69,868,953 | 6,351,723 | 0 | | 76,220,676 | 76,220,676 | 100.00% |
| Goodyear Incentive | 251,368 | 0 | 0 | | 251,368 | 251,368 | 100.00% | 261,207 | 0 | 0 | | 261,207 | 261,207 | 100.00% |
| Sales Tax Equalization | 0 | 0 | 0 | | 0 | 830,906 | 0.00% | 0 | 0 | 0 | | 0 | 746,777 | 0.00% |
| FTCC Current Expense | 8,843,934 | 803,994 | 0 | | 9,647,928 | 9,647,928 | 100.00% | 8,756,363 | 796,041 | 0 | | 9,552,404 | 9,552,404 | 100.00% |
| FTCC PEG | 15,797 | 0 | 0 | | 15,797 | 47,397 | 33.33% | 47,397 | 0 | 0 | | 47,397 | 46,000 | 103.04% |
| FTCC Capital Outlay | 3,015,656 | 2,950 | 0 | | 3,018,605 | 3,920,218 | 77.00% | 282,871 | 143,668 | 0 | | 426,539 | 1,064,458 | 40.07% |
| Total Education | 82,694,395 | 7,222,187 | 0 | 0 | 89,916,581 | 91,680,700 | 98.08% | 79,216,791 | 7,291,432 | 0 | 0 | 86,508,223 | 87,891,522 | 98.43% |
| Total General Fund | 285,083,039 | 24,306,586 | 5,243,776 | 0 | 314,600,381 | 328,308,570 | 95.82% | 298,021,360 | 20,868,968 | 4,813,903 | 0 | 323,704,231 | 337,472,668 | 95.92% |

CUMBERLAND COUNTY REVENUE SUMMARY

| GENERAL FUND | FY2015 | | | | | | | FY2014 | | | | | | |
|--|--------------------|-------------------|-------------------|----------|--------------------|--------------------|----------------|--------------------|-------------------|-------------------|----------|--------------------|--------------------|----------------|
| | Jul-May | June | 13th | 14th | Total | Budget | % Recognized | Jul-May | June | 13th | 14th | Total | Budget | % Recognized |
| Category 10: Ad Valorem Tax | | | | | | | | | | | | | | |
| Real, Personal, Public - Current | 151,751,129 | 442,447 | 0 | | 152,193,576 | 150,400,868 | 101.19% | 149,322,909 | 554,273 | 0 | | 149,877,182 | 147,855,162 | 101.37% |
| Motor Vehicles - Current | 15,250 | 138 | 0 | | 15,387 | 0 | 0.00% | 7,245,311 | 186,762 | 0 | | 7,432,073 | 12,694,193 | 58.55% |
| Motor Vehicle - Tax & Tag | 13,462,656 | 1,446,888 | 1,438,255 | | 16,347,799 | 14,200,000 | 115.13% | 8,755,619 | 1,389,870 | 1,425,917 | | 11,571,406 | 3,000,000 | 385.71% |
| Prior Years & Other | 3,799,833 | 180,596 | 0 | | 3,980,429 | 4,263,000 | 93.37% | 5,476,386 | 233,339 | 0 | | 5,709,725 | 5,384,025 | 106.05% |
| Total | 169,028,867 | 2,070,069 | 1,438,255 | 0 | 172,537,190 | 168,863,868 | 102.18% | 170,800,225 | 2,364,244 | 1,425,917 | 0 | 174,590,386 | 168,933,380 | 103.35% |
| Category 20: Other Taxes | | | | | | | | | | | | | | |
| Sales Tax (1¢ + Art 40 + 42+ 44+ 46) | 26,565,839 | 2,928,531 | 6,606,916 | | 36,101,286 | 37,516,061 | 96.23% | 24,223,099 | 3,268,564 | 10,252,514 | | 37,744,177 | 39,384,123 | 95.84% |
| Pet Registration Fees | 189,810 | 15,101 | 0 | | 204,911 | 336,236 | 60.94% | 269,357 | 19,892 | 0 | | 289,249 | 493,042 | 58.67% |
| Sales Tax Video & Telecommunications | 399,645 | 126,105 | 0 | | 525,750 | 556,500 | 94.47% | 419,860 | 137,617 | 0 | | 557,477 | 597,324 | 93.33% |
| Other Taxes | 1,200,899 | 88,649 | 0 | | 1,289,548 | 1,034,300 | 124.68% | 1,088,016 | 96,572 | 0 | | 1,184,588 | 1,047,519 | 113.09% |
| Total | 28,356,193 | 3,158,386 | 6,606,916 | 0 | 38,121,495 | 39,443,097 | 96.65% | 26,000,332 | 3,522,646 | 10,252,514 | 0 | 39,775,491 | 41,522,008 | 95.79% |
| Category 30: Unrestricted Intergovernmental | | | | | | | | | | | | | | |
| ABC Store 3.5% | 446,191 | 0 | 214,611 | | 660,802 | 795,056 | 83.11% | 426,896 | 0 | 414,390 | | 841,286 | 795,056 | 105.81% |
| ABC Store Profit | 1,459,360 | 0 | 0 | | 1,459,360 | 1,174,000 | 124.31% | 1,759,059 | 0 | (207,969) | | 1,551,090 | 1,113,192 | 139.34% |
| Fay Sales Tax Equalization-Original | 1,105,759 | 521,952 | 0 | | 1,627,711 | 1,997,800 | 81.48% | 1,009,194 | 492,892 | 561,954 | | 2,064,040 | 2,079,581 | 99.25% |
| Fay Sales Tax Equalization | 2,243,090 | 1,058,808 | 0 | | 3,301,898 | 4,084,900 | 80.83% | 2,055,437 | 1,003,879 | 1,144,538 | | 4,203,854 | 4,253,266 | 98.84% |
| Wade Sales Tax Equalization | 532 | 251 | 0 | | 783 | 961 | 81.48% | 486 | 237 | 270 | | 993 | 1,001 | 99.20% |
| Eastover Sales Tax Equalization | 0 | 0 | 0 | | 0 | 0 | 0.00% | 0 | 0 | 0 | | 0 | 0 | 0.00% |
| Stedman Sales Tax Equalization | 73 | 34 | 0 | | 107 | 132 | 81.06% | 66 | 33 | 37 | | 136 | 137 | 99.27% |
| Spring Lake Sales Tax Equalization | 179,099 | 0 | 0 | | 179,099 | 308,760 | 58.01% | 73,112 | 0 | 303,406 | | 376,518 | 321,401 | 117.15% |
| Godwin Sales Tax Equalization | 1,742 | 0 | 544 | | 2,286 | 1,968 | 116.18% | 520 | 534 | 1,102 | | 2,156 | 2,173 | 99.22% |
| Other | 1,067,426 | 73,403 | 128,995 | | 1,269,824 | 1,011,400 | 125.55% | 1,501,732 | 94,526 | 52,562 | | 1,648,820 | 1,982,556 | 83.17% |
| Total | 6,503,271 | 1,654,448 | 344,150 | 0 | 8,501,869 | 9,374,977 | 90.69% | 6,826,502 | 1,592,101 | 2,270,290 | 0 | 10,688,894 | 10,548,363 | 101.33% |
| Category 40: Restricted Intergovernmental | | | | | | | | | | | | | | |
| Health | 4,102,037 | 626,416 | 278,232 | 0 | 5,006,685 | 5,521,622 | 90.67% | 4,259,055 | 759,186 | 232,259 | | 5,250,500 | 5,787,048 | 90.73% |
| Mental Health Consolidation | 275,458 | 8,524 | 7,590 | 0 | 291,572 | 365,130 | 79.85% | 309,205 | 8,525 | 21,359 | | 339,089 | 453,258 | 74.81% |
| Social Services | 35,998,802 | 4,188,002 | 6,632,006 | 0 | 46,818,811 | 45,976,385 | 101.83% | 34,911,408 | 1,980,420 | 5,900,254 | | 42,792,082 | 44,971,911 | 95.15% |
| Library | 523,644 | 91,816 | (917) | 0 | 614,543 | 611,964 | 100.42% | 856,248 | 56,386 | 9,637 | | 922,271 | 762,178 | 121.00% |
| Child Support Enforcement | 2,627,003 | 806,621 | 527,552 | 0 | 3,961,175 | 3,512,006 | 112.79% | 2,919,167 | 431,230 | 568,428 | | 3,918,825 | 3,322,840 | 117.94% |
| Other | 2,845,376 | 88,263 | 74,184 | 0 | 3,007,823 | 2,813,856 | 106.89% | 1,590,041 | 134,242 | 604,275 | | 3,328,558 | 3,665,229 | 63.53% |
| Total | 46,372,320 | 5,809,643 | 7,518,647 | 0 | 59,700,609 | 58,800,963 | 101.53% | 44,845,124 | 3,369,989 | 7,336,212 | 0 | 55,551,326 | 58,962,464 | 94.21% |
| Category 50: Licenses & Permits | | | | | | | | | | | | | | |
| Register of Deeds | 1,396,381 | 139,900 | 0 | 0 | 1,536,281 | 1,279,169 | 120.10% | 1,455,879 | 140,183 | 0 | | 1,596,062 | 1,529,150 | 104.38% |
| Inspections | 667,563 | 60,113 | 0 | 0 | 727,676 | 566,700 | 128.41% | 621,397 | 73,795 | 0 | | 695,192 | 555,000 | 125.26% |
| Total | 2,063,944 | 60,113 | 0 | 0 | 2,263,957 | 1,845,869 | 122.65% | 2,077,276 | 213,978 | 0 | 0 | 2,291,255 | 2,084,150 | 109.94% |
| Category 60: Sales & Service | | | | | | | | | | | | | | |
| Animal Control | 253,336 | 21,825 | 0 | 0 | 275,161 | 253,116 | 108.71% | 228,034 | 23,283 | | | 251,317 | 213,014 | 117.98% |
| Health Department | 4,399,003 | 368,066 | 8,994 | 0 | 4,776,063 | 4,362,776 | 109.47% | 4,192,744 | 374,448 | 14,917 | | 4,582,109 | 4,645,273 | 98.64% |
| Library Fees | 179,506 | 18,453 | 0 | 0 | 197,960 | 275,500 | 71.85% | 216,624 | 18,797 | (26) | | 235,395 | 363,452 | 64.77% |
| Sheriff Fees | 3,482,686 | 250,171 | 155,801 | 0 | 3,888,658 | 3,960,126 | 98.20% | 2,885,923 | 245,488 | 175,099 | | 3,306,510 | 3,413,955 | 96.85% |
| Social Services Fees | 62,371 | 19,670 | 11,363 | 0 | 93,403 | 101,984 | 91.59% | 59,518 | 15,628 | 97,955 | | 123,138 | 79,555 | 154.75% |
| Other | 610,819 | 100,595 | 681,460 | 0 | 1,392,874 | 1,324,508 | 105.16% | 751,034 | 72,589 | 621,225 | | 1,444,848 | 964,850 | 149.75% |
| Total | 8,987,720 | 778,780 | 857,619 | 0 | 10,624,120 | 10,278,010 | 103.37% | 8,333,877 | 757,413 | 826,843 | 0 | 9,918,134 | 9,723,682 | 102.00% |
| Category 70: Miscellaneous | | | | | | | | | | | | | | |
| Interest Income | 155,040 | 15,400 | 11,997 | | 182,437 | 267,890 | 68.10% | 142,886 | 31,318 | 4,358 | | 178,562 | 110,000 | 162.33% |
| CFVMC | 3,721,673 | 0 | 0 | | 3,721,673 | 3,645,004 | 102.10% | 3,645,004 | 0 | 0 | | 3,645,004 | 3,615,271 | 100.82% |
| Other | 1,018,978 | 89,089 | 10,677 | | 1,118,744 | 1,272,142 | 87.94% | 844,360 | 599,298 | 110,195 | | 1,553,853 | 452,852 | 343.13% |
| Total | 4,895,691 | 104,489 | 22,674 | 0 | 5,022,854 | 5,185,036 | 96.87% | 4,632,250 | 630,616 | 114,553 | 0 | 5,377,419 | 4,178,123 | 128.70% |
| Subtotal Category 10-70 | 266,208,007 | 13,635,928 | 16,788,260 | 0 | 296,772,096 | 293,791,820 | 101.01% | 263,515,586 | 12,450,988 | 22,226,329 | 0 | 298,192,905 | 295,952,170 | 100.76% |
| Category 90: Other Financing Sources | | | | | | | | | | | | | | |
| Sale of Land & Buildings | 246,764 | 6,548 | 0 | 0 | 253,312 | 214,375 | 118.16% | 144,937 | 21,058 | (101,154) | | 64,841 | 32,805 | 197.66% |
| Gain/Loss | 0 | 0 | 225,203 | 0 | 225,203 | 0 | 0.00% | 0 | 0 | 103,064 | | 103,064 | 0 | 0.00% |
| Sale of Fixed Assets/Cash Proceeds | 49,710 | 7,148 | (258,977) | 0 | (202,110) | 49,109 | -411.55% | 0 | 0 | 0 | | 0 | 0 | 0.00% |
| Transfers | 4,456,870 | 1,196,138 | 24,000 | 0 | 5,677,008 | 5,677,009 | 100.00% | 4,916,667 | 2,545,106 | 0 | | 7,461,773 | 7,720,021 | 96.65% |
| Installment /Purchase Revenue | 3,000,000 | 0 | 0 | 0 | 3,000,000 | 3,000,000 | 100.00% | 0 | 0 | 0 | | 0 | 0 | 0.00% |
| Proceeds General Longterm Debt | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | 15,280,101 | 0 | 0 | | 15,280,101 | 15,280,102 | 100.00% |
| Fund Balance - Property Revaluations | 0 | 0 | 0 | 0 | 0 | 25,400 | 0.00% | 0 | 0 | 0 | | 0 | 0 | 0.00% |
| Fund Balance Maintenance/Renovations | 0 | 0 | 0 | 0 | 0 | 3,100,000 | 0.00% | 0 | 0 | 0 | | 0 | 301,311 | 0.00% |
| Fund Balance - Health | 0 | 0 | 0 | 0 | 0 | 533,437 | 0.00% | 0 | 0 | 0 | | 0 | 768,490 | 0.00% |
| Fund Balance - Special | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0 | | 0 | 2,422,378 | 0.00% |
| Fund Balance - Mental Health Transfer | 0 | 0 | 0 | 0 | 0 | 2,598,786 | 0.00% | 0 | 0 | 0 | | 0 | 3,326,808 | 0.00% |
| Fund Balance -Economic Incentives | 0 | 0 | 0 | 0 | 0 | 804,783 | 0.00% | 0 | 0 | 0 | | 0 | 672,774 | 0.00% |
| Fund Balance - Water & Sewer | 0 | 0 | 0 | 0 | 0 | 500,000 | 0.00% | 0 | 0 | 0 | | 0 | 451,200 | 0.00% |
| Fund Balance Appropriated | 0 | 0 | 0 | 0 | 0 | 18,013,851 | 0.00% | 0 | 0 | 0 | | 0 | 10,544,609 | 0.00% |
| Total | 7,753,353 | 1,209,834 | (9,774) | 0 | 8,953,413 | 34,516,750 | | 20,341,705 | 2,566,163 | 1,910 | 0 | 22,909,779 | 41,520,498 | |
| Total General Fund | 273,961,360 | 14,845,762 | 16,778,486 | 0 | 305,725,509 | 328,308,570 | | 283,857,291 | 15,017,151 | 22,228,239 | 0 | 321,102,684 | 337,472,668 | |