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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 Council, Faircloth and Keefe)

FROM: Candice H. White, Clerk to the Board

DATE: December 5, 2017

SUBJECT: Finance Committee Special Meeting – Thursday, December 14, 2017

The regular meeting of the Finance Committee has been CANCELLED and rescheduled as a SPECIAL MEETING on Thursday, December 14, 2017 to begin at 1:00 PM in Room 564 of the Judge E. Maurice Braswell Cumberland County Courthouse located at 117 Dick Street, Fayetteville, NC.

SPECIAL MEETING AGENDA

1. Approval of Minutes – November 2, 2017 Regular Meeting (**Pg. 2**)
2. Presentation of Fiscal Year 2017 Audit Results (**Pg. 11**)
3. Information on Development of Capital Planning Model (**Pg. 12**)
4. Report of Contracts with Outside Legal Counsel for County Departments (**Pg. 14**)
5. Monthly Financial Report (**Pg. 16**)
6. Other Items 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

CUMBERLAND COUNTY FINANCE COMMITTEE
COURTHOUSE, 117 DICK STREET, 5TH FLOOR, ROOM 564
NOVEMBER 2, 2017 – 9:30 AM
REGULAR MEETING MINUTES

MEMBERS PRESENT: Commissioner Marshall Faircloth, Chairman
Commissioner Jeannette Council
Commissioner Jimmy Keefe

OTHERS: Amy Cannon, County Manager
Melissa Cardinali, Assistant County Manager
Tracy Jackson, Assistant County Manager
Sally Shutt, Assistant County Manager
Duane Holder, Assistant County Manager
Rick Moorefield, County Attorney
Deborah Shaw, Budget Analyst
Heather Harris, Budget Analyst
Vicki Evans, Finance Director
Ivonne Mendez, Accounting Supervisor
Tammy Gillis, Director of Internal Audit and Wellness Services
Jeffrey Brown, Engineering and Infrastructure Director
Brenda Jackson, Social Services Director
Tim Kinlaw, Cumberland County Schools Interim Superintendent
Clyde Locklear, Cumberland County Schools Chief Financial Officer
Candy York, Health Department Accountant
Candice H. White, Clerk to the Board

Commissioner Faircloth called the meeting to order. Consensus followed to have Item 4. moved forward on the agenda to become Item 2. and for the remaining items to be renumbered accordingly.

1. APPROVAL OF MINUTES – OCTOBER 5, 2017 REGULAR MEETING OF FINANCE COMMITTEE

MOTION: Commissioner Keefe moved to approve the minutes of the October 5, 2017 regular meeting of the Finance Committee.

SECOND: Commissioner Council

VOTE: UNANIMOUS (3-0)

2. CONSIDERATION OF FUNDING AGREEMENT WITH CUMBERLAND COUNTY SCHOOL SYSTEM

BACKGROUND:

The current funding agreement with the Cumberland County School System(CCSS) expires June 30, 2018. This funding agreement allows both the County and CCSS to more accurately plan and

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prepare annual budgets. The current agreement provides CCSS revenue derived from \$0.3406 on the County's ad valorem property tax rate. It also provides that actual taxes collected above the budget are split 75% (County) / 25% (CCSS).

As discussed at the October Finance Committee meeting, the renewal of this agreement will need consideration over the next few months to ensure a timely resolution prior to the Fiscal Year 2018-19 budget process. To assist with this effort, a snapshot of information is recorded below.

RECOMMENDATION/PROPOSED ACTION:

No action needed at this time. Information is for discussion purposes and to move an agreement renewal forward by February 1, 2018.

Cumberland County Schools K-12 Enrollment (as used for resource allotment)

Fiscal Year	CCSS	Charter Schools	Total	% Change (Cumulative)
2012-13	51,890	263	52,153	
2013-14	51,855	410	52,265	0.21%
2014-15	50,939	628	51,567	(1.12%)
2015-16	50,662	887	51,549	(1.16%)
2016-17	50,558	1,019	51,577	(1.10%)

Cumberland County Schools Impact Aid – (used to pay teacher supplements)

Fiscal Year	Funds Received	% Change (Cumulative)
2012-13	\$5,834,185	
2013-14	\$4,480,986	(23.19%)
2014-15	\$4,907,172	(15.89%)
2015-16	\$4,332,425	(25.74%)
2016-17	\$4,033,227	(30.87%)

Annual Funding from Cumberland County to CCSS

Fiscal Year	County Funding	Cumulative Increase	% Change (Cumulative)
2012-13	\$76,220,676		
2013-14	\$76,220,676	\$0	
2014-15	\$76,982,883	\$762,207	1.00%
2015-16	\$78,345,062	\$2,124,386	2.79%
2016-17	\$79,463,109	\$3,242,433	4.25%

Cumberland County Schools Unassigned Fund Balance

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Fiscal Year	Unassigned Fund Balance
2012-13	\$28,150,619
2013-14	\$22,640,043
2014-15	\$23,371,510
2015-16	\$28,441,184
2016-17	Not available

Melissa Cardinali, Assistant County Manager, reviewed the background information recorded above and stated the agreement is beneficial for both parties because it allows the County and the school system to prepare their budgets. Ms. Cardinali referenced the snapshot of information recorded above and stated the information was derived from the school system, the County’s books and the Comprehensive Annual Financial Report (CAFR). Ms. Cardinali stated the hope is to have the agreement finalized by February 1, 2018. Tim Kinlaw, Cumberland County Schools Interim Superintendent, stated the Board of Education likes the formula because it is fair and makes it easy to plan. Mr. Kinlaw stated the school system is available to answer questions or provide additional information, especially in regards to the growth in fund balance. Mr. Kinlaw stated Cumberland County ranks 57 across the state in ability to pay and ranks 12 in contributing which demonstrates the Board of Commissioners’ commitment to education. A brief discussion followed about accommodating changes at the state level and changes in demographics.

3. CONSIDERATION OF ENGAGING OUTSIDE LEGAL COUNSEL FOR DSS FOR CHILDREN’S SERVICES

BACKGROUND:

The overriding and primary need for this contract is to have a knowledgeable and capable attorney to handle the many cases being appealed from Juvenile Court to the North Carolina Court of Appeals. Cases are being appealed in record numbers. Seven cases are pending. Every case must be professionally addressed meeting stringent Court of Appeals requirements. These cases are time consuming with drop dead deadlines. These cases are decided on the written, not oral argument. They required research, extensive knowledge of the law, and excellent writing ability which allows this work to be managed remotely. When time allows, this contract attorney would be able to assist with legal research, termination of parental rights petitions and other legal duties as assigned.

RECOMMENDATION/PROPOSED ACTION:

DSS respectfully requests the Finance Committee’s approval to contract with Elizabeth Gurnee in the amount of \$40,000 (not to exceed 32 hours per week) effective December 1, 2017 through June 30, 2018. Ms. Gurnee has a record of successful appeals for this agency. At this time, no other Cumberland County Department of Social Services attorney can take on this added work.

Brenda Jackson, Social Services Director, reviewed the background information recorded above and stated these cases involve legal proceedings in which the parents have the right to bring their

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cases before the N. C. Court of Appeals for determination. Ms. Jackson stated DSS is finding that more and more parents are exercising their rights to appeal the decisions of the local Juvenile Court. Ms. Jackson explained the work required and the Elizabeth Gurnee’s qualifications to take on the seven cases that are pending.

Chairman Adams expressed concern about spending tax payer dollars on an attorney that resides in Colorado when the work can be handled locally and also about cases that may require oral arguments. Ms. Jackson stated in this day and time being able to successfully work remotely is an achievable goal and most of the cases involve written arguments. Ms. Jackson stated to have an individual who has worked with DSS a number of years and has the expertise and knowledge of the work and a proven track of success in these cases is worth the dollars. Commissioner Boose stated appellate work is specialized and no one else would touch the work for \$41 per hour. In response to a question from Commissioner Keefe, Ms. Jackson explained the growth in the number of cases and the complexities involved therein and stated this is likely the new normal. Ms. Jackson stated DSS workloads and legal needs are being evaluated to determine whether to continue the outside legal contracts or request a full-time attorney in the FY19 budget. Ms. Jackson stated should these number constitute a new normal, there also needs to be efficiencies in the court system because the way cases currently move through the courts creates a lot issues that contribute to the DSS workload. Additional questions and discussion followed. Commissioner Council stated as part of the upcoming budget process, she would like to know how many outside attorneys are under contract and the dollar amount spent for outside legal counsel.

MOTION: Commissioner Council moved to approve the contract with Elizabeth Gurnee in the amount of \$40,000 (not to exceed 32 hours per week) effective December 1, 2017 through June 30, 2018.

SECOND: Commissioner Keefe

VOTE: UNANIMOUS (3-0)

MOTION: Commissioner Council moved to request a tabulation of outside legal counsel used for all County departments and a listing of when the contracts come due or expire.

SECOND: Commissioner Keefe

VOTE: UNANIMOUS (3-0)

4. CONSIDERATION OF HEALTH DEPARTMENT NEW CLINICAL SERVICES FEES

BACKGROUND:

The Board of Health approved proposed new clinical services at their meeting, October 17, 2017.

The Department of Public Health has partnered with Stedman-Wade Health Services, Inc. to resume Adult Health and Dental services beginning October 3. New clinical services will be provided which will benefit the Cumberland County citizens. The new fees are recorded below.

Incision & Drainage of Abscess (Simple or Single)	\$ 80.14
Incision & Drainage of Abscess (Complex or Multiple)	\$ 137.99

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Skin Tag Removal Up to 15	\$ 59.46
Skin Tag Removal-Next 10	\$ 14.05
Avulsion of Nail Plate	\$ 72.54
Additional Avulsion of Nail Plate	\$ 33.86
Excision of nail and Nail Matrix-Partial	\$ 157.05
Injection of small joint	\$ 41.20
Injection of intermediate joint	\$ 44.13
Injection of major joint	\$ 56.80
Measurement of Lactic Acid	\$ 13.58
CD4/CD8 Absolute Count	\$ 57.95
Bexsero-Meningococcal Group B Vaccine	\$ 185.00
Comprehensive Periodontal	\$ 60.00

RECOMMENDATION/PROPOSED ACTION:

The Health Department recommends approval of the new clinical services fees as adopted by the Board of Health and revision of the FY18 Budget Ordinance to reflect the new fees.

Candy York, Health Department Accountant, reviewed the background information and recommendation/proposed action recorded above. Ms. York noted these are new fees for new clinical services being offered which will benefit citizens of the County.

MOTION: Commissioner Council moved to approve the new clinical services fees as adopted by the Board of Health and revision of the FY18 Budget Ordinance to reflect the new fees.

SECOND: Commissioner Keefe

VOTE: UNANIMOUS (3-0)

5. UPDATE ON PUBLIC SAFETY TASK FORCE

BACKGROUND:

In February of 2017, staff sought and received approval from the Board of Commissioners to re-institute the Cumberland County Public Safety Task Force (PSTF). In short order, County Management retained the services of retired Fire Chief Greg Grayson with North Carolina Fire Rescue Innovative Solutions, LLC to facilitate the meetings and work processes of the task force. The task force has met several times since April and has discussed many important issues and concerns impacting the current and future delivery of fire services in Cumberland County. It is the goal of County Management and the Task Force to develop short and long-term recommendations that address the funding and operations of the fire departments under contract to provide services in Cumberland County. This project is planned for completion in time for the FY19 Budget process.

RECOMMENDATION/PROPOSED ACTION:

This item is for information only, and no action is being requested.

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Tracy Jackson, Assistant County Manager, reviewed the background information recorded above. Mr. Jackson stated Mr. Grayson with North Carolina Fire Rescue Innovative Solutions, LLC is charged with helping the task force achieve the scope of work it established which includes: reviewing recommendations of the previous task force and providing a list of what has been fulfilled and not fulfilled; appointing representatives for fire service; re-evaluating any recommendations coming out of the task force; finding existing inefficiencies; developing recommendations based on a review of old recommendations; and developing an action plan that will address the updated recommendations. Mr. Jackson stated the task force consists of appointed representative from Cumberland County Fire Chiefs' Association, Commissioner Liaison Jimmy Keefe, volunteer fire departments, City of Fayetteville fire departments, EMS and County staff. Mr. Jackson stated subcommittees are stood up as needed to research and discuss special issues, and subject matter experts have been brought in to discuss best practices in a number of different areas. Mr. Jackson stated the task force has met nine times since April 2017, and the meetings have been well attended by task force members and members of fire service. Mr. Jackson stated topics of discussion to date include short and long range priorities along with a SWAT analysis, current system of county-wide fire protection, communication needs and expectations, county fire contracts, recruitment and retention of volunteers, technology and management of records and data, and performance measures. Mr. Jackson stated the end goal of this work is to provide a report and recommendations to the Board by early spring 2018. Mr. Jackson provided highlights of the SWAT analysis of the current fire service. Commissioner Keefe spoke to the knowledge he has gained as a member of the task force and the complexities therein. Commissioner Keefe stated the funding formula and fire service must change because it is not sustainable as is. Ms. Cannon stated staff are working with a committee of the task force made up of volunteer fire departments on a sustainable and equitable funding formula.

6. MONTHLY FINANCIAL REPORT

BACKGROUND:

The financial report recorded below shows results of the general fund for the first quarter of fiscal year 2018. Results for fiscal year ending 2017 will be added upon completion of the audit. The layout is closer in format to the Schedule of Revenues, Expenditures, and Changes in Fund Balance found in the Comprehensive Annual Financial Report.

The goal is to provide the Committee a report that is more reader-friendly. Expenditure information is provided at the department level and at the expenditure type level. Revenue information is provided at the line level for the largest revenue sources and summarized by category for smaller revenue sources. As always, modifications to the report can be implemented to provide the Finance Committee the most useful information.

RECOMMENDATION/PROPOSED ACTION:

No action needed – for information purposes only.

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DEPARTMENTS	FY17-18	FY17-18	AS OF	PERCENT OF
	ADOPTED BUDGET	REVISED BUDGET	SEPTEMBER 30, 2017	BUDGET TO DATE
Governing Body	\$ 617,587	\$ 617,587	\$ 214,520	34.7%
Administration	1,501,201	1,501,201	300,445	20.0%
Public Affairs/Education	497,199	497,199	138,603	27.9%
Human Resources	828,896	828,896	195,530	23.6%
Print, Mail, and Design	875,345	875,345	483,796	55.3%
Court Facilities	129,370	168,010	54,153	32.2%
Facilities Maintenance	2,009,030	2,110,875	976,214	46.2%
Landscaping & Grounds	607,577	607,577	150,474	24.8%
Carpentry	234,884	234,884	45,455	19.4%
Facilities Management	1,267,781	1,267,781	257,571	20.3%
Public Buildings Janitorial	710,946	710,946	355,840	50.1%
Central Maintenance	672,386	672,386	191,210	28.4%
Information Services	3,958,479	4,053,779	1,247,819	30.8%
Board of Elections	2,237,762	2,237,762	219,242	9.8%
Finance	1,201,225	1,201,225	272,355	22.7%
Legal	813,554	813,554	143,883	17.7%
Register of Deeds	2,321,099	2,761,865	931,506	33.7%
Tax	5,589,154	5,620,154	1,480,457	26.3%
Debt Service	21,464,283	49,009,577	30,423,140	62.1%
General Government Other (Includes Transfers)	7,760,465	7,707,475	2,492,973	32.3%
Sheriff	50,250,550	50,461,330	11,826,551	23.4%
Emergency Services	3,320,934	3,392,791	866,826	25.5%
Criminal Justice Pretrial	426,673	426,673	93,335	21.9%
Sobriety Court	25,000	25,000	-	0.0%
Animal Control	2,922,717	2,947,717	853,629	29.0%
Public Safety Other (Medical Examiners, NC Detention Subsidy, etc.)	1,075,666	1,075,666	797,710	74.2%
Heath	22,506,054	22,700,970	7,648,845	33.7%
Mental Health	5,452,507	5,442,207	3,047,294	56.0%
Social Services	\$ 66,425,182	\$ 67,141,445	\$ 20,519,791	30.6%
Veteran Services	385,725	385,725	88,233	22.9%
Child Support	5,044,200	5,044,200	1,097,822	21.8%
Spring Lake Resource Administration	34,332	34,332	34,332	100.0%
Library	10,530,428	10,688,865	4,067,651	38.1%
Stadium Maintenance	117,296	117,296	71,941	61.3%
Culture Recreation Other (Some of the Community Funding)	268,069	268,069	254,923	95.1%
Planning	3,446,758	3,455,653	630,001	18.2%
Engineering	510,090	510,090	111,846	21.9%
Cooperative Extension	705,596	705,596	208,747	29.6%
Location Services	447,221	447,221	61,976	13.9%
Soil Conservation	136,400	136,400	32,776	24.0%
Public Utilities	110,270	124,474	17,871	14.4%
Economic Physical Development Other	20,000	20,000	20,000	100.0%
Industrial Park	23,148	23,148	190	0.8%
Economic Incentive	548,418	585,918	28,749	4.9%
Water and Sewer	250,000	250,000	-	0.0%
Education	93,341,404	93,341,404	91,450,984	98.0%
TOTAL	\$ 323,622,861	\$ 353,250,268	\$ 184,407,209	52.2%

Note: \$184,407,209 includes \$90,890,072 of encumbered dollars; taking this into consideration percent of budget to date is 26.5%

Expenditures by Category	FY17-18	FY17-18	AS OF	PERCENT OF
	ADOPTED BUDGET	REVISED BUDGET	SEPTEMBER 30, 2017	BUDGET TO DATE
Personnel Expenditures	\$ 136,744,346	\$ 135,660,922	\$ 25,745,699	19.0%
Operating Expenditures	157,914,300	160,974,725	127,098,397	79.0%
Capital Outlay	3,460,456	3,622,899	1,126,793	31.1%
Debt Service	21,981,176	49,526,470	30,424,390	61.4%
Transfers To Other Funds	3,522,583	3,465,252	11,930	0.3%
TOTAL	\$ 323,622,861	\$ 353,250,268	\$ 184,407,209	52.2%

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REVENUES	FY17-18 ADOPTED BUDGET	FY17-18 REVISED BUDGET	AS OF SEPTEMBER 30, 2017	PERCENT OF BUDGET TO DATE
Ad Valorem Taxes				
Current Year	\$ 160,312,162	\$ 160,312,162	\$ 15,356,507	9.6%
Prior Years	1,121,000	1,121,000	465,027	41.5%
Motor Vehicles	18,070,242	18,070,242	3,251,512	18.0%
Penalties and Interest	667,602	667,602	103,270	15.5%
Other	930,279	930,279	249,215	26.8%
Total Ad Valorem Taxes	181,101,285	181,101,285	19,425,532	10.7%
Other Taxes				
Sales	41,760,036	41,760,036	-	0.0%
Real Estate Transfer	700,000	700,000	261,670	37.4%
Other	1,111,500	1,111,500	171,351	15.4%
Total Other Taxes	43,571,536	43,571,536	433,021	1.0%
Unrestricted & Restricted Intergovernmental Revenues	67,300,253	68,096,560	7,904,565	11.6%
Charges for Services	12,056,608	12,066,608	2,250,678	18.7%
Other (includes Transfers In)	6,988,890	7,028,020	393,192	5.6%
Proceeds Refunding Bonds	-	23,005,000	23,005,000	100.0%
Premium on COPS Sold	-	4,285,558	4,285,557	100.0%
County Closing Contribution	-	254,736	254,735	100.0%
Lease Land CFVMC	3,714,637	3,714,637	3,474,492	93.5%
Total Other	10,703,527	38,287,951	31,412,976	
Total Revenue	\$ 314,733,209	\$ 343,123,940	\$ 61,426,771	17.9%
Fund Balance Appropriation	8,889,652	10,126,328	-	0.0%
Total Funding Sources	\$ 323,622,861	\$ 353,250,268	\$ 61,426,771	17.4%

Vicki Evans, Finance Director, stated the financial report on the first quarter results of fiscal year 2018 is in a different format and updated to be more in line with the report within the CAFR with the schedule of revenues, expenditures and changes in fund balance. Ms. Evans stated the report is on general fund and expenditure information is reported at the department level. Ms. Evans stated revenue information is provided at the line item level for the higher dollar amounts and combined for other revenue sources. Ms. Evans stated the report contains a summary by type of expenditure. Feedback and discussion followed.

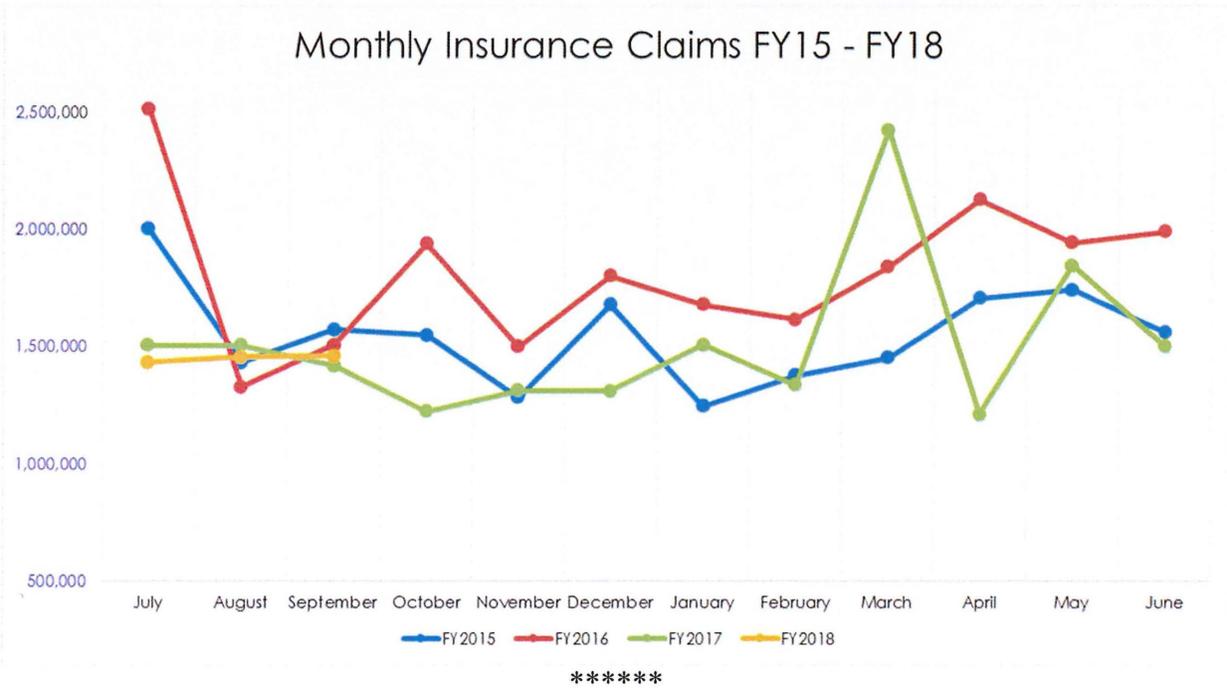
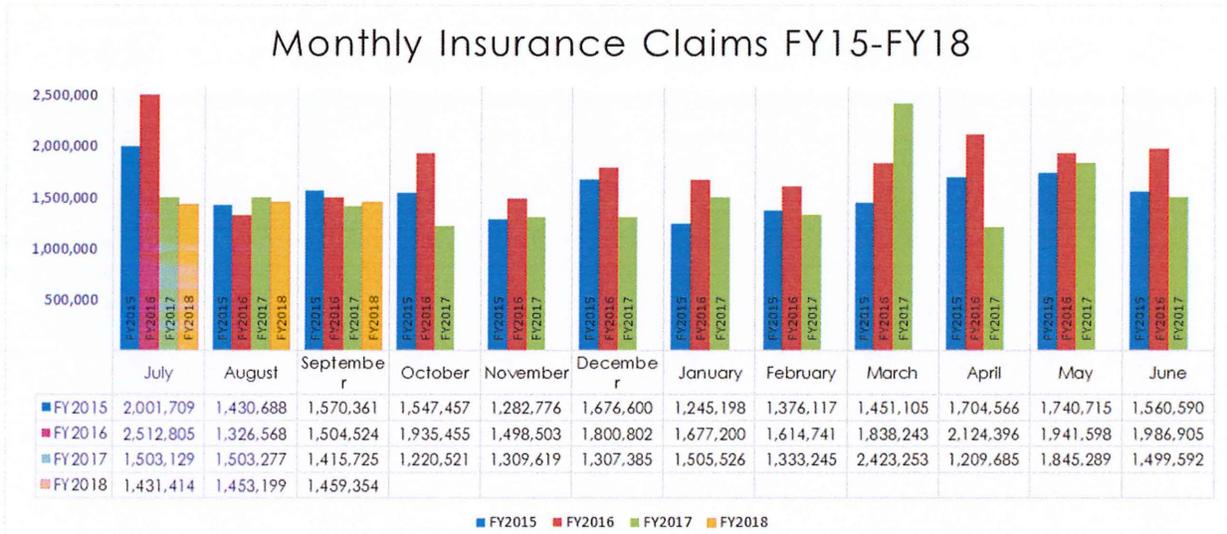
7. MONTHLY HEALTH INSURANCE REPORT

BACKGROUND:

Health insurance claims remain flat as the end the first quarter of the fiscal year. The average monthly claims are trending 3.8% below Fiscal Year 2017.

RECOMMENDATION/PROPOSED ACTION:

No action needed – for information only.



Ms. Cardinali reviewed the background information recorded above and referenced the graphs on monthly insurance claims for FY15-FY18. Ms. Cardinali stated after the fiscal information is audited for FY17, she will be able to plot more data. Ms. Cardinali stated the good news is that the County is still trending at \$1.4 million for claims.

8. OTHER ITEMS OF BUSINESS

Mr. Jackson briefed the Committee on two items that will go directly to the Board’s November 6 agenda: Soil and Water Conservation’s stream debris removal \$1.2 million grant related to Hurricane Matthew that will require a \$5,000 match and FY18 parks and recreation projects.

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

VICKI EVANS
Finance Director



ITEM NO. TUCKER 2.
Accounting Supervisor

IVONNE MENDEZ
Accounting Supervisor

FINANCE OFFICE

4th Floor, Room No. 45I, Courthouse • PO Box 1829 • Fayetteville, North Carolina 28302-1829

**MEMO FOR THE AGENDA OF THE DECEMBER 7, 2017
MEETING OF THE FINANCE COMMITTEE**

TO: FINANCE COMMITTEE

FROM: VICKI EVANS, FINANCE DIRECTOR

DATE: NOVEMBER 28, 2017

SUBJECT: PRESENTATION OF FISCAL YEAR 2017 AUDIT RESULTS

Presenter(s): Melissa Cardinali, Assistant County Manager
Vicki Evans, Finance Director

Estimate of Committee Time Needed: 30 Minutes

BACKGROUND

The preliminary fiscal year 2017 audit results will be presented during the December finance committee meeting.

RECOMMENDATION/PROPOSED ACTION

No action needed – for discussion and information purposes only.

Celebrating Our Past...Embracing Our Future

AMY H. CANNON
County Manager

MELISSA C. CARDINALI
Assistant County Manager



ITEM NO. HOLDER 3.
Assistant County Manager

TRACY JACKSON
Assistant County Manager

SALLY S. SHUTT
Assistant County Manager

OFFICE OF THE COUNTY MANAGER

MEMO FOR THE AGENDA OF THE DECEMBER 7, 2017
MEETING OF THE FINANCE COMMITTEE

TO: FINANCE COMMITTEE

FROM: MELISSA C. CARDINALI, ASSISTANT COUNTY MANAGER

DATE: NOVEMBER 27, 2017

SUBJECT: INFORMATION ON DEVELOPMENT OF CAPITAL PLANNING MODEL

Presenter: Melissa C. Cardinali, Assistant County Manager

Estimate of Committee Time Needed: 10 Minutes

BACKGROUND:

The challenges facing Cumberland County have not diminished over the past decade, nor is it anticipated they will diminish in the near future. There remains the constant struggle of providing education, health and human services for a diverse population with very limited funding.

The struggle was the center of the Fiscal Year 2018 budget. Management understands the difficult situation posed by these opposing forces and needs. As a result, at the end of the FY18 budget cycle, we reached out to the County's financial advisors for assistance in creating a solution. Multiple conversations and financial models to develop options and understand impacts have occurred during this time. Together we have reached a recommended sustainable solution for the Finance Committee's consideration.

The capital funding model is key to providing sustainable long-term capital needs without the prospect of increasing the ad valorem tax rate. To achieve ultimate benefits of the model, it will be important to incorporate the capital planning model into the annual budget process beginning with Fiscal Year 2019.

Therefore, management recommends the details of how the model works, the goals to be set and the foreseen results be reviewed with the Board of Commissioners over the next few months. This process will coincide with the Board goal setting and capital planning process to be incorporated into the annual budget planning session in February or March 2018.

RECOMMENDATION/PROPOSED ACTION:

No action needed – information only.

VICKI EVANS
Finance Director



ITEM NO. 4.
TUCKER
Accounting Supervisor

IVONNE MENDEZ
Accounting Supervisor

FINANCE OFFICE

4th Floor, Room No. 45I, Courthouse • PO Box 1829 • Fayetteville, North Carolina 28302-1829

**MEMO FOR THE AGENDA OF THE DECEMBER 7, 2017
MEETING OF THE FINANCE COMMITTEE**

TO: FINANCE COMMITTEE

FROM: VICKI EVANS, FINANCE DIRECTOR

DATE: NOVEMBER 21, 2017

SUBJECT: **REPORT OF CONTRACTS WITH OUTSIDE LEGAL COUNSEL
FOR COUNTY DEPARTMENTS**

Requested by: Finance Committee Members
Presenter(s): Vicki Evans, Finance Director

Estimate of Committee Time Needed: 5 Minutes

BACKGROUND

During the Finance Committee meeting on November 2, 2017, finance committee members requested a tabulation of outside legal counsel used for all County departments and a listing of when the contracts come due or expire.

The tabulation is included in the attached spreadsheet as requested.

RECOMMENDATION/PROPOSED ACTION

No action needed – for discussion and information purposes only.

Celebrating Our Past...Embracing Our Future

CUMBERLAND COUNTY
TABULATION OF OUTSIDE LEGAL COUNSEL AS OF NOVEMBER 20, 2017

Attorney	Contract on file?	Expiration date?	Purpose	FEES PAID by FISCAL YEAR		
				FY18 (as of 11-20-17)	FY17	FY16
Margaret Russ	yes	6/30/2018	DSS Attorney	\$ 16,000	\$ 74,000	\$ -
Elizabeth Gurnee	yes	6/30/2018	DSS Attorney	\$ -	\$ -	\$ -
Hunton & Williams	engagement letter		Bond Counsel (debt related) - Crown Management contract question COMPLETE FY17 Overhills Park bond counsel COMPLETE FY16 CIP financing COMPLETE	\$ -	\$ 21,653	\$ 20,000
McGuire Woods/The Charleston Group	engagement letter		Bond Counsel (debt related) - FY18 CIP financing COMPLETE FY18 Overhills Park extension IN PROCESS FY18 LOBs refunding COMPLETE	\$ 77,728	\$ -	\$ -
Parker Poe Adams & Bernstein	engagement letter		Bond Counsel (debt related) - FY18 Overhills Park extension (bank counsel) IN PROCESS FY17 Overhills Park bond counsel COMPLETE FY16 CIP financing COMPLETE	\$ 2,500	\$ 5,000	\$ 10,000
Parker Poe Adams & Bernstein	engagement letter		Advisor on benefits IN PROCESS	\$ -	\$ -	\$ -
Womble Carlyle Sandridge & Rice	engagement letter		Underwriter (debt related) - FY18 LOBs refunding COMPLETE	\$ 50,000	\$ -	\$ -
David B. Craig	no		Tax Attorney for foreclosures ONGOING	\$ 34,406	\$ 62,371	\$ 85,440

VICKI EVANS
Finance Director



ITEM NO. 5
ROCK
Accounting Supervisor

IVONNE MENDEZ
Accounting Supervisor

FINANCE OFFICE

4th Floor, Room No. 451, Courthouse • PO Box 1829 • Fayetteville, North Carolina 28302-1829

**MEMO FOR THE AGENDA OF THE DECEMBER 7, 2017
MEETING OF THE FINANCE COMMITTEE**

TO: FINANCE COMMITTEE
FROM: VICKI EVANS, FINANCE DIRECTOR
DATE: NOVEMBER 28, 2017
SUBJECT: MONTHLY FINANCIAL REPORT – FISCAL YEAR 2018,
OCTOBER YEAR-TO-DATE

Presenter(s): Vicki Evans, Finance Director

Estimate of Committee Time Needed: 5 Minutes

BACKGROUND

The financial report reflective of fiscal year 2018, October year-to-date actuals will be presented during the finance committee meeting.

RECOMMENDATION/PROPOSED ACTION

No action needed – for discussion and information purposes only.

Celebrating Our Past...Embracing Our Future