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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: May 1, 2014

SUBJECT: Finance Committee Meeting – Thursday, May 8, 2014

The regular meeting of the Finance Committee on Thursday, May 1, 2014 has been CANCELLED and rescheduled as a SPECIAL MEETING on Thursday, May 8, 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 – April 3, 2014 Regular Meeting (**Pg. 2**)
2. Update on Clinic and Wellness Proposal (**NO MATERIALS**)
3. Bullard Circle Update (**Pg. 9**)
4. Monthly Financial Report
 - A. Sales Tax Update (**Pg. 12**)
 - B. Review of Financial Report (**Pg. 13**)
5. Discussion of County Government Efficiency Study (**NO MATERIALS**)
6. 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
APRIL 3, 2014 - 9:30 AM
MINUTES

MEMBERS PRESENT: Commissioner Marshall Faircloth, Chairman
Commissioner Kenneth Edge

MEMBER ABSENT: Commissioner Billy King

OTHER COMMISSIONERS

PRESENT: Chairman Jeannette Council

OTHERS:

Amy Cannon, Interim County Manager
James Lawson, Assistant County Manager
Quentin McPhatter, Assistant County Manager
Rick Moorefield, County Attorney
Melissa Cardinali, Finance Director
Sally Shutt, Chief Public Information Director
Buck Wilson, Health Department Director
Rodney Jenkins, Health Department Assistant Director
Kendra Manning, Employee Wellness Coordinator
Mark Browder, Mark III Brokerage Services
Jeffrey Brown, Engineering and Infrastructure Director
Julean Self, Human Resources Assistant Director
Dan Domico, Human Resources Consultant
Candice White, Clerk to the Board
Press

Commissioner Faircloth called the meeting to order.

1. APPROVAL OF MINUTES – MARCH 6, 2014 REGULAR MEETING

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

2. MEDICAL PLAN UPDATE

Amy Cannon, Interim County Manager, called on Mark Browder, Mark III Brokerage Services, for the presentation on the county's wellness strategies moving forward. Mr. Browder stated the purpose of his presentation is to provide information for the board of commissioners to consider amending the county's initial wellness program. Mr. Browder reviewed the following information on the county's medical plan performance:

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Medical Plan Performance

- The Cumberland County Wellness program is a dynamic and organic program designed to improve the health of the employees at Cumberland County.
- The goals and standards of the program may need to be flexible.
- The ultimate goal of employee health improvement remains in place.
- Accountability is an integral part of achieving overall employee health improvement.
- Since the program was created in the spring of 2013, several environmental factors have occurred, that require adjustments to the program.
 - Federal Wellness rules have changed.
Using the physician solely as the alternate standard to qualify is no longer allowed.
 - Cape Fear Hospital System was uncomfortable tracking and reporting biometric results to the county (whether someone qualified or not).
 - The glucose biometric goal is being re-evaluated (whether fasting or non-fasting standards used)
- Given these structural challenges, a resetting of the program is required.
- In addition to reviewing clinic options, reviewing potential wellness partners will be part of this review process.
- Coming out of this bid process, the core partner will be identified and engaged.
- The spring 2014 screening will be deferred.
- Accountability standards will be re-engaged in the future, as a strategy for continued health improvement.
- In the end, the County needs an integrated partner, who is willing to support and efficiently facilitate the County's wellness goals.

Mr. Browder stated the bulk of the Request for Proposal (RFP) is written for a vendor to handle the screenings, coaching and tracking/reporting of data to the county. Mr. Browder stated having a more comprehensive review process is important to developing the right overall solution/package.

Commissioner Edge requested more specific information. Mr. Browder stated he wants to be sure the screening partner is willing to track and report results back to the county. Mr. Browder stated he also wants to make sure there is a good coaching solution in place for employees who are identified as at-risk and to make sure the clinic solution is responsive to and has the confidence of employees and can be both a partner in episodic care as well as help as a wellness resource. Mr. Browder also stated the partner should be able to report who did and did not qualify, identify health issues and integrate claims data to give a more global view.

Commissioner Edge asked whether it was still the intent for an employee who participates to get a reduced rate. Ms. Cannon responded in the affirmative and stated the intent is to reschedule the wellness fair as soon as possible through the Health Department with Cape Fear Valley Health System (CFVHS) to again set the base line for next year when there will be a comparison of the two. Ms. Cannon stated there will also

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need to be creative measures taken relative to the timing of glucose screenings due to fasting requirements.

In response to a question posed by Commissioner Faircloth regarding improvements to the productivity of the clinic, Ms. Cannon stated during a meeting with Buck Wilson, Health Department Director, and Rodney Jenkins, Health Department Assistant Director, they expressed some frustration with the numbers but had some ideas about increasing participation; however, her hesitation in rolling it out is that it takes on a completely different mission than that originally created for the clinic. Ms. Cannon stated the clinic was created as a wellness piece and acute care clinic to save money for the employees and also to have a financial impact on the health plan. Ms. Cannon stated some employees cannot afford the co-pay and there is a great benefit to the clinic. Ms. Cannon stated she was hesitant to restructure the mission of the clinic in conjunction with the RFP in the event it needed to be changed again because this might create some confusion among employees.

Commissioner Edge stated the wellness clinic has been operating a year and asked whether there was data to determine whether the number of claims had been reduced. Mr. Browder stated he does not have the data but it will be built into the RFP process because it can be tracked through available software packages. Commissioner Edge stated that was the original intent of the program and if the county is to continue the program, it needs to know the results. Mr. Browder stated the original expectation was that CFVHS would be comfortable gathering the data, but it was not.

Commissioner Faircloth stated this presentation was intended as an update and more concrete results are expected at the May meeting. Ms. Cannon stated one of the things that can be done is to open a line of communication between Mr. Browder, Mr. Wilson and the clinic to try to enhance participation based on the mission as it currently stands. Ms. Cannon stated there are things that can be improved before the RFP is issued. Mr. Wilson stated data reflects about 50% of employees are participating, with library and Sheriff's staff participating at about 35%. Mr. Wilson stated his staff can go to the various county departments and speak with supervisors and their employees in an effort to increase participation. Mr. Wilson also stated it would be beneficial to know what percentage of employee participation is needed for the county to reach its target because this will also help determine the number of employees that have to be seen in the clinic.

3. APPROVAL OF THE LOCAL TOWN FEE RATE INCREASE FOR THE NORCRESS SANITARY SEWER SYSTEM

BACKGROUND:

There was a meeting of the NORCRESS Advisory Board and it was brought to the Public Utilities Division's attention that the Local Town Fee has not been increased since 2007. The Local Town Fee is used to defray the administrative costs incurred by the Towns of Godwin, Falcon and Wade for billing the NORCRESS customers. There have been increases in the cost of postage, printing, paper, etc., but the Local Town Fee has not increased to cover these costs.

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The NORCRESS Advisory Board suggested the Local Town fee be increased from \$1.50 per customer per month to \$1.75 per customer per month.

RECOMMENDATION/PROPOSED ACTION:

The Engineering and Infrastructure Director, the NORCRESS Advisory Board and County Management recommend that the Finance Committee recommend to the NORCRESS Governing Board the new Local Town fee of \$1.75 per customer per month.

Ms. Cannon called on Jeffrey Brown, Engineering and Infrastructure Director, who reviewed the background information and recommendation/proposed action as recorded above. Mr. Brown stated the effective date of the increase would be July 1, 2014.

MOTION: Commissioner Edge moved to approve the requested increase to \$1.75 to be effective July 1, 2014.
SECOND: Commissioner Faircloth
VOTE: UNANIMOUS (2-0)

4. CONSIDERATION OF AN AMENDMENT TO TRANSPORTATION ENHANCEMENT GRANT FOR TRANSPORTATION MUSEUM AT AVERASBORO BATTLEFIELD

BACKGROUND:

On May 1, 2000, the Board of Commissioners approved the County's participation in a grant agreement among the County, the Averasboro Battlefield Commission, Inc., and NCDOT for the restoration or preservation of historic elements of the Battlefield. The Battlefield Commission agreed to provide matching funds and manage the project. The County obligated to assure that all grant requirements were met. Budget revisions B05-267 and B05-267A were approved on February 7, 2005 to establish a separate fund for the grant funds received for this project in prior years. In the fall of 2013, the Battlefield Commission reported that it could not complete the project. The County, the Battlefield Commission, NCDOT and the Federal Highway Administration have engaged in discussions since that time to resolve the issues created by non-completion.

The Supplemental Agreement was negotiated by the parties. The Supplemental Agreement changes the scope of the project from developing a transportation museum to developing a scenic byway through the Battlefield Site. The Battlefield Commission is obligated to the sell the William Smith House through The Historic Preservation Foundation of North Carolina. The County is obligated to move the historic markers and prepare a driveway and parking site for the relocation of the markers. Bobby Howard has inspected the site and has determined that his crew can do this work. The County will remain obligated to maintain the marker site. If the terms of the Supplemental Agreement are met, the County will be relieved of any liability for the repayment of the grant funds.

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RECOMMENDATION/PROPOSED ACTION:

County Manager and County Attorney recommend approval of the Supplemental Agreement.

Ms. Cannon advised this items relates to an issue regarding the Averagesboro Battlefield in which the county acts as the conduit for the grant. Rick Moorefield, County Attorney, reviewed the background information as recorded above and stated the Battlefield Commission is unable to complete the project and the agencies involved have agreed to change the scope of the project to be a scenic byway project rather than a transportation museum. Mr. Moorefield advised the county's obligation is to move the historic markers and prepare a driveway and parking site for the relocation of the markers with the county to remain obligated to maintain the marker site. Mr. Moorefield stated if everything falls into place, this will reduce the county's potential obligation from the \$430,000 grant reimbursement down to the cost of preparing the marker site and moving the markers which Bobby Howard has indicated his crew can do. Mr. Moorefield advised the Historic Preservation Foundation of North Carolina has indicated it will market the William Smith House property for sale to a private buyer and the option as proposed appears to be the only option at present. Mr. Moorefield responded to questions and explained the property has been divided into a one acre site for the historic markers and a two acre site for the William Smith House, which will be sold as a private residence subject to restrictive covenants. Mr. Moorefield stated that even though the Battlefield Commission would remain the property owner of the marker site, it had no source of revenue and the county will probably have to maintain the one acre site. Ms. Cannon explained no funds have been appropriated in the budget and the county will need to reimburse Solid Waste since it is an enterprise fund. Mr. Moorefield stated the cost will not likely exceed \$15,000. Mr. Moorefield stated although this is not a guarantee, it can probably work. Mr. Moorefield stated the NCDOT and the Federal Highway Commission are willing to continue to work with the county, and the supplemental agreement states that in the event the property is not sold with the fiscal year, they will negotiate an extension. Mr. Moorefield stated he does not believe there will be an expectation for the county to pay the money back.

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

5. REVIEW OF MONTHLY FINANCIAL REPORT

BACKGROUND:

The financial report is included as of February 28, 2014. Highlights include:

Revenues

- Ad valorem taxes: collections are consistent with the prior fiscal year
- Sales taxes: collections are currently 4% behind the prior year. At the existing pace revenue could be \$2,300,000 less than budget. We will continue to monitor as we expect a positive impact from internet sales beginning with the April distribution.

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- Pet registration fees: 43.6% of budget has been collected as of February 28.

Expenditures

- Expenditures remain in line with budget and show no unusual patterns

RECOMMENDATION/PROPOSED ACTION:

No action needed – for information purposes only.

Melissa Cardinali, Finance Director, reviewed highlights of the February financial report as recorded above. Ms. Cardinali stated in last month's report an initial concern was highlighted about sales tax collections being behind the prior year and the February sales tax collections are not where the county would like for them to be. Ms. Cardinali stated collections are down in about one fourth of North Carolina counties while another fourth are experiencing an increase. Ms. Cardinali stated she does not have an explanation for this but is monitoring the situation. Ms. Cardinali stated there has not been a lot of feedback from the State on this revenue line. Ms. Cardinali stated the February report reflects six months of sales tax which is through December sales and January sales will be reported in April. Ms. Cardinali stated the county was just a little above budget last year and there may be an issue with the current budget being too optimistic. Ms. Cardinali cautioned that the county needs to remain aware but not alarmed. Ms. Cardinali stated the April report will be the first report reflecting the impact of Amazon internet sales and she is hopeful this will have a positive impact even though it will only reflect six months or halfway through the year. Ms. Cardinali stated the greatest impact will likely be to the county's use of one time funds in next year's budget and not necessarily a significant impact on the current year's budget. Ms. Cardinali stated she will keep the board apprised and not necessarily wait until the next meeting of the Finance Committee should she observe anything out of the ordinary.

Commissioners Edge and Faircloth asked that the Finance Committee continue to receive a financial summary of the Crown Center. Ms. Cardinali stated she would be sure it was included.

6. OTHER MATTERS OF BUSINESS

Commissioner Edge inquired regarding the schedule for budget meetings. Ms. Cannon stated the budget schedule is in the process of being coordinated and it should be submitted for consideration at the April 22nd board meeting. Ms. Cannon advised the intent is to introduce the recommended budget at a televised meeting.

Ms. Cannon recalled information received from the District Attorney about the position the county funds to help move individuals out of the jail system and stated she reviewed a draft of a document that will be disseminated to the full board.

Ms. Cannon called on James Lawson, Assistant County Manager, to provide an update on the Department of Social Services (DSS) classification and pay study. Mr. Lawson stated in September, 2013 recommendations were provided regarding Phase II positions in the Health

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Department and DSS. Mr. Lawson stated at that time, the plan was to delay approximately 220 income maintenance positions until December, 2014 because the positions were impacted by the NC FAST roll out. Mr. Lawson stated Human Resources began the study in January working with the DSS director and her staff, and the process is completed and recommendations have been processed through the state level human resources; Brenda Jackson, DSS Director, was on board with the recommendations.

Mr. Lawson stated because challenges continue with the rollout of NC Fast, Ms. Jackson recognized the need to do something different and now has staff focused on recertification. Mr. Lawson stated because of this, the recommendation is to proceed with the Phase II positions effective May 4th with the exception of the 50 income maintenance positions that are focused on recertification. Mr. Lawson stated several counties have come to the same conclusion and have gotten the State to agree that before the universal worker concept can be implemented, counties need to have a core group of positions focused on recertification. Mr. Lawson stated January, 2015 is projected for the remaining 50 positions but they may be considered ahead of that time depending on feedback from Ms. Jackson.

Mr. Lawson stated the board allocated \$1.3 million to cover Phase II and the budget is well below the funding that was allocated; this includes the remaining 50 positions. A brief discussion followed.

Consensus of the Finance Committee was to schedule the three May committee meetings for May 8th pending communication with the Policy and Facilities committee chairs; committee meetings will be followed by a brief lunch and a meeting of the full board with The Mercer Group.

There being no further business, the meeting adjourned at 10:12 a.m.



**ENGINEERING & INFRASTRUCTURE DEPARTMENT
PUBLIC UTILITIES DIVISION**

**MEMO FOR THE AGENDA OF THE MAY 8, 2014
MEETING OF THE FINANCE COMMITTEE**

TO: FINANCE COMMITTEE MEMBERS
FROM: JEFFERY BROWN, PE, E & I DIRECTOR
THROUGH: AMY H. CANNON, INTERIM COUNTY MANAGER
DATE: APRIL 29, 2014

SUBJECT: BULLARD CIRCLE UPDATE

Requested by: AMY H. CANNON, INTERIM COUNTY MANAGER

Presenter(s): JEFFERY P. BROWN, PE, E & I DIRECTOR

Estimate of Committee Time Needed: 15 MINUTES

BACKGROUND:

As you are already aware, the Bullard Circle community has drinking water wells that contain arsenic levels that exceed the State's drinking water standards. A public meeting was held on March 20th to further define the issues with the water supply wells to the citizens as well as to answer questions and gather feedback. Staff was directed by the Board of Commissioners on March 25th to develop a plan within the next 30 days that would supply the citizens within the Bullard Circle community with public water. A community survey was developed and mailed to each property owner within the impacted area on March 27th. The survey results indicated that the majority of the people that responded to the survey would like public water and would prefer to pay for it through a special assessment process. A summary of the results have been attached for your review.

At the current time, staff has determined that the quickest way to get public water to the community would be for the County to fund the project on the front end and have the citizens repay the cost of construction through a special assessment process. This approach has previously been used in other cases.

On April 9th, County Management sent a letter to Steve Blanchard requesting that PWC participate in the cost of this project based on their policy of participating in rural areas where contamination has been identified. Mr. Blanchard responded back in writing the following day stating that his recommendation would be for PWC to participate at 25% of the cost of installing a public water system. However, the City Manager informed County Management the same day that the City Council has not made a formal decision on whether or not annexation would be required in this situation. The City of Fayetteville has a policy that states that in order for PWC to extend public utilities to a parcel then the property owner has to petition to be annexed by the City of Fayetteville. Based on the feedback received at the public meeting, it does not appear that the citizens would be willing to petition for annexation in exchange for public water. County Management has sent a letter to the City Manager requesting that City Council waive the annexation requirement.

At the current time, there are two different approaches that the County can take in order to provide water to this community. Each option is described below.

Option #1

The County has formally requested that the City of Fayetteville waive its annexation policy, which would then allow PWC to participate up to 25% of the project. This item will be discussed at the City Council Work Session on Monday, May 5th. The County then in turn could participate up to 25% leaving the remaining portion (50%) to be paid by the property owners through the use of a special assessment. The County Commissioners have the ability to set the interest rate along with the number of years of the assessment. Upon completion of the project, PWC would own and maintain the water system and the residents would be charged outside city rates.

Option #2

The County could create a water and sewer district for the community and then install a public water system. The County could be a bulk water purchaser from PWC and the County would own and maintain the water system. The County would establish the rate structure, bill the residents and collect the monthly usage fees. This scenario would mirror what the County is currently doing within the Southpoint Water System. The question to be answered is what would be the cost contribution by the County as that will determine the amount that the property owners would be responsible for paying back through the use of a special assessment.

The biggest obstacle with either option is the fact that there are several private streets where water mains will have to be extended in order to reach all the impacted residents. The County Attorney's office is currently working to determine ownership of these

streets. It appears that the only way to adequately and legally obtain a utility easement along these street corridors is to condemn the property. This process could take up to four months.

RECOMMENDATION/PROPOSED ACTION:

The Engineering and Infrastructure Director and County Management recommend to the Finance Committee that the preferred option would be for PWC to participate in the project and for PWC to own and operate the water system once installation is complete.

It is also recommended that a Request for Qualifications (RFQ) be issued now to move forward with the selection of a full service engineering firm that can provide the necessary surveying and engineering needed for the project. The surveying component is the most critical as to the fact that a legal description will be needed in order to move forward with condemnation.



FINANCE OFFICE

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**MEMO FOR THE AGENDA OF THE
MAY 8, 2014 MEETING OF THE FINANCE COMMITTEE**

TO: FINANCE COMMITTEE
FROM: MELISSA C. CARDINALI, FINANCE DIRECTOR
DATE: MAY 1, 2014
SUBJECT: SALES TAX UPDATE

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

Estimated of Committee Time Needed: 10 Minutes

Over the past couple of months, we have advised the Finance Committee of anticipated reductions in sales tax distributions for Fiscal Year 2013-14. Collections continue to run approximately 4.4% behind FY13 collections which could result in a \$2,400,000 deficit compared with budget. Meanwhile, the majority of the State is enjoying a slight increase in sales tax collections.

In an effort to fully understand the situation in Cumberland County, we reached out to the NCACC, another North Carolina county that is home to the military (Onslow), and to military officials. Through these efforts we have surmised that - *the future is not bleak but we must proceed with caution in order to weather changes over the next decade.*

The current sales tax picture for FY14 has been dramatically shaped by the multi-faceted impact of civilian furloughs, sequestration, fewer troop deployments to combat zones, the Federal shutdown and extremely bad weather.

While Fort Bragg has reached an all-time high of assigned troops, a reduction of around 2,000 troops over the next 2 years will bring the post closer to personnel levels similar to two years ago. Fort Bragg units have unique capabilities that will likely assist in providing some protection for the post's future. However, sequestration will be back in Fiscal Year 2016 and remains a player in the economic picture through 2021. There is also an impending BRAC discussion that will likely have an impact in FY17 to both the military and civilian work forces.

The combination of these potential events leads to an outlook for sales tax featuring peaks and valleys over the next five to 10 years.

Celebrating Our Past...Embracing Our Future

MELISSA C. CARDINALI
Finance Director



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MEMO FOR THE AGENDA OF THE MAY 8, 2014 MEETING OF THE FINANCE COMMITTEE

TO: FINANCE COMMITTEE
FROM: MELISSA C. CARDINALI, FINANCE DIRECTOR
DATE: APRIL 22, 2014
SUBJECT: MONTHLY FINANCIAL REPORT – AS OF 3/31/14

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

Estimated of Committee Time Needed: 5 Minutes

BACKGROUND

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

- Revenues
 - Ad valorem taxes: collections continue at a pace consistent with the prior fiscal year.
 - Sales taxes: collections are currently 4.4% behind fiscal year 2012-13. At the existing pace revenue will likely be \$2,400,000 less than budget. We did not see the expected positive impact from internet sales beginning with the April distribution. It appears sales tax revenue continues to feel the effects of last year's sequestration as well as the federal shutdown in the fall of 2013.
 - Pet registration fees: 88.7% of budget has been collected – the same level for the March time period in FY13.
- Expenditures
 - Expenditures remain in line with budget and show no unusual patterns.
- Crown Coliseum
 - Financial statements as presented to the CCCC Board are included.

RECOMMENDATION

No action needed – for information purposes only.

Celebrating Our Past...Embracing Our Future

GENERAL FUND SUMMARY OF OBLIGATIONS

GENERAL FUND	FY2014							FY2013						
	Actual					Budget	% Obligated	Actual					Budget	% Obligated
	Jul-Dec	Jan	Feb	March	Total			Jul-Dec	Jan	Feb	March	Total		
General Administration	8,691,796	911,637	1,688,484	1,067,988	12,359,905	18,079,204	68.37%	8,387,424	991,658	957,058	1,278,507	11,614,647	16,577,324	70.06%
Buildings & Grounds	4,213,826	474,047	365,651	296,464	5,349,987	6,898,668	77.55%	3,853,977	239,853	239,188	247,783	4,580,801	6,102,861	75.06%
General Government														
Debt Service	13,938,396	0	19,315,191	58,957	33,312,544	40,315,841	82.63%	13,890,220	(16,893)	3,937,475	0	17,810,802	25,316,493	70.35%
General Government Other	3,229,466	17,755	12,263	152,911	3,412,395	5,758,145	59.26%	4,791,137	2,291,774	26,366	2,308,142	9,417,419	13,930,692	67.60%
Total General Government	17,167,862	17,755	19,327,454	211,869	36,724,940	46,073,986	79.71%	18,681,357	2,274,881	3,963,841	2,308,142	27,228,221	39,247,185	69.38%
Law Enforcement														
Sheriff	15,705,581	1,959,826	2,021,418	2,355,748	22,042,573	29,746,974	74.10%	13,854,478	2,102,662	1,924,789	1,895,239	19,777,168	26,787,083	73.83%
Jail	7,764,694	1,281,977	1,163,940	1,156,394	11,367,005	16,296,022	69.75%	6,755,485	1,043,620	841,855	832,029	9,472,989	13,224,584	71.63%
Total Law Enforcement	23,470,275	3,241,804	3,185,358	3,512,142	33,409,578	46,042,996	72.56%	20,609,963	3,146,282	2,766,644	2,727,268	29,250,157	40,011,667	73.10%
Public Safety	3,778,758	580,793	527,604	445,750	5,332,905	7,435,328	71.72%	3,447,386	628,143	456,241	466,540	4,998,310	7,407,899	67.47%
Health														
Mental Health Clinic								1,650,514	181,220	187,009	190,227	2,208,970	3,425,609	64.48%
Health All Other	11,591,879	1,329,860	1,324,817	1,631,345	15,877,901	22,310,541	71.17%	11,000,507	975,841	1,120,618	1,041,910	14,138,876	19,842,491	71.26%
Total Health Department	11,591,879	1,329,860	1,324,817	1,631,345	15,877,901	22,310,541	71.17%	12,651,021	1,157,061	1,307,627	1,232,137	16,347,846	23,268,100	70.26%
Mental Health														
Mental Health Dept (LME)								8,357,471	1,189,253	381,402	155,440	10,083,566	11,602,645	86.91%
MCO								19,947	284,708	764,036	196,745	1,265,436	2,282,691	55.44%
Mental Health Other (County)	6,991,418	18,825	103,207	72,273	7,185,722	9,650,389	74.46%	0	32,162	1,195,932	10,404	1,238,498	1,577,700	78.50%
Social Services														
Social Services	18,274,809	2,763,584	2,746,205	2,997,010	26,781,609	39,208,780	68.31%	17,349,631	2,610,531	2,617,100	2,839,925	25,417,187	37,227,537	68.28%
Other DSS Programs	11,057,979	2,100,574	2,148,410	2,084,571	17,391,534	27,596,072	63.02%	9,941,452	2,035,824	2,102,652	2,127,079	16,207,007	27,581,854	58.76%
Total Social Services	29,332,788	4,864,158	4,894,615	5,081,581	44,173,143	66,804,852	66.12%	27,291,083	4,646,355	4,719,752	4,967,004	41,624,194	64,809,391	64.23%
Human Services														
Child Support Enforcement	2,483,664	287,784	306,331	304,177	3,381,956	4,656,656	72.63%	2,185,336	293,313	292,153	278,661	3,049,463	4,393,724	69.40%
Other HS Programs	221,769	25,295	27,454	27,575	302,093	407,287	74.17%	179,555	26,674	26,825	24,216	257,270	355,392	72.39%
Total Human Services	2,705,433	313,079	333,785	331,752	3,684,049	5,063,943	72.75%	2,364,891	319,987	318,978	302,877	3,306,733	4,749,116	69.63%
Library														
Library	5,717,230	599,602	632,333	766,872	7,716,037	10,805,937	71.41%	5,451,305	633,413	780,471	606,824	7,472,013	10,314,723	72.44%
Library Other	444,023	56,483	15,763	17,746	534,015	701,101	76.17%	183,531	10,063	18,113	16,138	227,845	439,400	51.85%
Total Library	6,161,253	656,085	648,096	784,618	8,250,052	11,507,038	71.70%	5,634,836	643,476	798,584	622,962	7,699,858	10,754,123	71.60%
Culture & Recreation	368,599	371	0	13,960	382,930	565,025	67.77%	333,380	25,842	28	3,415	362,665	465,658	77.88%
Economic Development	4,011,947	605,988	440,419	383,682	5,442,036	8,266,605	65.83%	3,361,053	621,815	378,955	304,491	4,666,314	7,755,558	60.17%
Subtotal	118,485,834	13,014,401	32,839,490	13,833,423	178,173,148	248,698,575	71.64%	114,993,789	15,884,606	16,288,298	14,616,566	163,028,748	236,611,918	68.90%
Education														
County School Current Exp	38,110,338	6,351,723	6,351,723	6,351,723	57,165,507	76,220,676	75.00%	38,110,338	6,351,723	6,351,723	6,351,723	57,165,507	76,220,676	75.00%
Goodyear Incentive	0	261,207	0	0	261,207	261,207	100.00%	0	258,604	0	0	258,604	278,012	93.02%
Sales Tax Equalization	0	0	0	0	0	746,777	0.00%	0	0	0	0	0	775,000	0.00%
FTCC Current Expense	4,776,198	796,033	796,033	796,033	7,164,297	9,552,404	75.00%	4,581,648	763,608	763,608	763,608	6,872,472	9,163,305	75.00%
FTCC PEG	0	0	0	0	0	46,000	0.00%	0	0	0	0	0	0	0.00%
FTCC Capital Outlay	282,871	0	0	0	282,871	1,064,458	26.57%	498,240	17,238	11,227	685,962	1,212,667	4,647,831	26.09%
Total Education	43,169,407	7,408,963	7,147,756	7,147,756	64,873,882	87,891,522	73.81%	43,190,226	7,391,173	7,126,558	7,801,293	65,509,250	91,084,824	71.92%
Total General Fund	161,655,241	20,423,364	39,987,246	20,981,179	243,047,029	336,590,097	72.21%	158,184,015	23,275,779	23,414,856	22,417,859	228,537,998	327,696,742	69.74%

CUMBERLAND COUNTY REVENUE SUMMARY

GENERAL FUND	FY2014							FY2013						
	Jul-Dec	Jan	Feb	March	Total	Budget	% Recognized	Jul-Dec	Jan	Feb	March	Total	Budget	% Recognized
Category 10: Ad Valorem Tax														
Real, Personal, Public - Current	119,593,487	23,223,772	3,273,388	1,487,318	147,577,965	147,855,162	99.81%	114,670,511	23,920,295	3,260,876	1,591,289	143,442,971	144,802,240	99.06%
Motor Vehicles - Current	6,033,862	505,592	377,593	266,268	7,183,335	12,694,193	56.59%	5,744,717	1,058,651	1,184,730	1,034,041	9,022,139	11,572,666	77.96%
Motor Vehicle - Tax & Tag	2,377,240	1,050,756	1,086,416	1,186,674	5,701,086	3,000,000	190.04%	340,417	0	0	0	340,417	0	0.00%
Prior Years & Other	3,557,727	532,820	473,326	387,044	4,950,916	5,384,025	91.96%	2,993,278	390,709	534,808	419,711	4,338,506	5,121,372	84.71%
Total	131,562,336	25,312,940	5,210,723	3,327,304	165,413,302	168,933,380	97.92%	123,748,923	25,369,655	4,980,414	3,045,041	157,144,033	161,496,278	97.31%
Category 20: Other Taxes														
Sales Tax (1¢ + Art 40 + 42+ 44+ 46)	8,995,069	3,045,787	3,053,408	3,261,308	18,355,571	39,384,123	46.61%	9,743,500	2,686,103	3,109,908	3,115,632	18,655,143	36,554,775	51.03%
Pet Registration Fees	170,771	18,368	13,113	17,083	219,335	493,042	44.49%	0	0	0	0	0	350,202	0.00%
Sales Tax Video & Telecommunications	282,379	0	0	137,481	419,860	597,324	70.29%	298,662	0	0	143,628	442,290	617,700	71.60%
Other Taxes	416,330	41,790	42,862	68,038	569,019	1,047,519	54.32%	674,309	100,161	85,287	89,775	949,532	1,291,550	73.52%
Total	9,864,549	3,105,944	3,109,383	3,483,909	19,563,785	41,522,008	47.12%	10,716,471	2,786,264	3,195,195	3,349,035	20,046,965	38,814,227	51.65%
Category 30: Unrestricted Intergovernmental														
ABC Store 3.5%	194,042	232,854	0	0	426,896	795,056	53.69%	189,420	230,522	0	0	419,942	795,056	52.82%
ABC Store Profit	727,517	278,024	0	0	1,005,541	1,113,192	90.33%	360,047	409,137	0	0	769,184	1,113,192	69.10%
Fay Sales Tax Equalization-Original	0	0	497,374	511,820	1,009,194	2,079,581	48.53%	0	518,626	0	0	518,626	1,903,317	27.25%
Fay Sales Tax Equalization	0	0	1,013,007	1,042,430	2,055,437	4,253,266	48.33%	0	1,060,436	0	0	1,060,436	4,020,973	26.37%
Wade Sales Tax Equalization	0	0	239	247	486	1,001	48.50%	0	250	0	0	250	916	27.29%
Eastover Sales Tax Equalization	0	0	0	0	0	0	0.00%	0	0	42,853	40,278	83,131	157,269	52.86%
Stedman Sales Tax Equalization	0	0	33	33	66	137	48.49%	0	34	0	0	34	125	27.20%
Spring Lake Sales Tax Equalization	0	0	73,112	0	73,112	321,401	22.75%	0	0	0	0	0	288,037	0.00%
Godwin Sales Tax Equalization	0	0	520	0	520	2,173	23.93%	0	0	0	542	542	1,989	27.25%
Other	2,262,706	280,475	(1,260,788)	26,788	1,309,181	1,982,556	66.04%	626,396	333,537	40,303	0	1,000,236	1,728,472	57.94%
Total	3,184,265	791,352	323,497	1,581,319	5,880,433	10,548,363	55.75%	1,175,863	2,552,542	83,156	40,820	3,852,381	10,007,346	38.50%
Category 40: Restricted Intergovernmental														
Health	2,063,961	389,017	582,324	346,491	3,381,793	5,784,135	58.47%	2,235,003	565,280	294,787	264,358	3,359,426	5,950,761	56.45%
Mental Health Consolidation	140,377	60,302	22,259	7,435	230,373	453,258	50.83%	6,007,590	1,340,181	411,355	378,116	8,137,243	7,777,833	104.62%
Social Services	15,717,515	3,379,372	3,620,536	1,586,531	24,303,955	44,752,859	54.31%	13,157,638	3,132,012	5,757,489	1,683,276	23,730,412	43,801,966	54.18%
Library	545,531	114,263	46,223	38,937	744,955	762,178	97.74%	341,377	42,512	49,579	37,881	471,349	593,461	79.42%
Child Support Enforcement	1,403,494	251,175	288,913	56,414	1,999,996	3,266,210	60.86%	1,124,944	270,167	591,013	53,605	2,039,728	3,141,266	64.93%
Other	682,109	83,055	85,980	221,262	1,072,405	3,645,729	29.42%	1,004,422	166,292	240,803	420,247	1,831,764	3,243,448	56.48%
Total	20,552,987	4,277,184	4,646,236	2,257,070	31,733,477	58,684,369	54.07%	23,870,974	5,516,444	7,345,026	2,837,483	39,569,922	64,508,735	61.34%
Category 50: Licenses & Permits														
Register of Deeds	832,977	117,822	110,010	133,717	1,194,526	1,529,150	78.12%	896,452	143,569	152,367	150,385	1,342,773	1,642,875	81.73%
Inspections	309,752	40,127	48,780	73,076	471,734	555,000	85.00%	316,072	74,993	82,092	69,009	542,167	449,000	120.75%
Other	0	0	0	0	0	0	0.00%	25,663	0	0	0	25,663	158,888	16.15%
Total	1,142,729	40,127	158,790	206,792	1,666,260	2,084,150	79.95%	1,238,187	218,562	234,459	219,394	1,910,603	2,250,763	84.89%
Category 60: Sales & Service														
Animal Control	126,954	17,099	19,478	25,539	189,069	213,014	88.76%	122,175	20,909	20,764	26,411	190,259	180,253	105.55%
Mental Health	0	0	0	0	0	0	0.00%	2,307,704	(19,847)	0	868,463	3,156,320	3,107,892	101.56%
Health Department	2,506,918	396,750	335,382	336,701	3,575,751	4,589,273	77.92%	2,795,292	334,796	358,269	364,665	3,853,022	3,950,882	97.52%
Mental Health Clinic	0	0	0	0	0	0	0.00%	188,627	20,138	4,777	20,392	233,933	3,425,609	6.83%
Library Fees	108,322	19,297	22,811	25,289	175,719	348,000	50.49%	150,665	25,209	26,701	25,852	228,427	345,150	66.18%
Sheriff Fees	1,391,292	117,668	295,446	21,619	1,826,025	3,413,955	53.49%	1,447,228	235,063	826,693	100,477	2,609,461	2,797,917	93.26%
Social Services Fees	28,610	2,815	8,751	4,277	44,453	114,460	38.84%	29,332	5,805	17,622	8,848	61,607	120,376	51.18%
Other	355,167	126,007	75,586	106,377	663,137	980,302	67.65%	292,969	146,241	44,957	0	484,167	1,049,122	46.15%
Total	4,517,263	679,635	757,454	519,801	6,474,153	9,659,004	67.03%	7,333,992	768,314	1,299,783	1,415,108	10,817,195	14,977,201	72.22%
Category 70: Miscellaneous														
Interest Income	92,112	16,222	7,986	8,690	125,010	110,000	113.65%	61,949	27,692	15,397	18,206	123,244	125,000	98.60%
CFVMC	3,645,004	0	0	0	3,645,004	3,615,271	100.82%	3,615,271	0	0	0	3,615,271	3,248,440	111.29%
Other	486,305	57,575	42,185	53,839	639,904	444,629	143.92%	436,417	79,337	136,602	47,416	699,772	757,877	92.33%
Total	4,223,421	73,796	50,171	62,529	4,409,918	4,169,900	105.76%	4,113,637	107,029	151,999	65,622	4,438,287	4,131,317	107.43%
Subtotal Category 10-70	175,047,550	34,280,978	14,256,253	11,438,724	235,141,327	295,601,174	79.55%	172,198,047	37,318,810	17,290,032	10,972,503	237,779,383	296,185,867	80.28%
Category 90: Other Financing Sources														
Sale of Land & Buildings	63,875	5,670	5,917	21,102	96,563	32,805	294.36%	34,405	0	8,693	153	43,251	0	0.00%
Gain/Loss	0	0	0	0	0	0	0.00%	0	0	0	0	0	0	0.00%
Sale of Fixed Assets/Cash Proceeds	0	0	0	0	0	0	0.00%	96,440	0	0	10,411	106,851	79,033	135.20%
Transfers	1,064,415	0	0	27,167	1,091,582	7,726,414	14.13%	4,846,725	26,502	0	1,084,764	5,957,991	8,470,448	70.34%
Installment/Purchase Revenue	0	0	0	0	0	0	0.00%	3,198,130	0	0	0	3,198,130	3,198,130	100.00%
Proceeds General Longterm Debt	0	0	15,280,101	0	15,280,101	15,280,102	100.00%	0	0	0	0	0	0	0.00%
Fund Balance - Former Health	0	0	0	0	0	0	0.00%	0	0	0	0	0	0	0.00%
Fund Balance - Communications	0	0	0	0	0	0	0.00%	0	0	0	0	0	1,203,825	0.00%
Fund Balance Maintenance/Renovations	0	0	0	0	0	301,311	0.00%	0	0	0	0	0	175,648	0.00%
Fund Balance - Health	0	0	0	0	0	638,490	0.00%	0	0	0	0	0	538,477	0.00%
Fund Balance - Special	0	0	0	0	0	2,422,378	0.00%	0	0	0	0	0	2,516,982	0.00%
Fund Balance - Mental Health Transfer	0	0	0	0	0	3,301,808	0.00%	0	0	0	0	0	1,798,216	0.00%
Fund Balance -Economic Incentives	0	0	0	0	0	672,774	0.00%	0	0	0	0	0	666,815	0.00%
Fund Balance - Water & Sewer	0	0	0	0	0	500,000	0.00%	0	0	0	0	0	931,352	0.00%
Fund Balance Appropriated	0	0	0	0	0	10,112,841	0.00%	0	0	0	0	0	11,931,949	0.00%
Total	1,128,290	5,670	15,286,018	48,269	16,468,246	40,988,923		8,175,700	26,502	8,693	1,095,328	9,306,223	31,510,875	
Total General Fund	176,175,840	34,286,648	29,542,271	11,486,993	251,609,574	336,590,097		180,373,747	37,345,312	17,298,725	12,067,831	247,085,606	327,696,742	

Expenditures-March 2014

General Government

- Debt Service- Issuance Cost-this cost was associated with the General Obligation Refunding Series 2004

Public Safety

- Animal Control: March 2013 we spent 63.75% of the salary appropriation line compared to March 2014, 71.23%; again the regular salaries 1210 line increased \$123,612.05;
- Emergency Services: Bottom line budget has increased by \$114,675 compared to last year. They have overspent on their on call line by \$6,937.37 and we have 3 additional months; however, based on the current expenditure for the salary appropriation unit, I believe that they will be under budget in the appropriation unit.

Library

- 4408-Library Grants-Budgeted for this year \$508,150 compared to \$247,614 last year
- 4408-Library Grants-Total Obligations in \$384,591.05 for this year compared to \$82,989.05 last year

Culture & Recreation

- Their actual budget increased this year by \$99,367 compared to the same time last year; however, our total obligations has only increased by \$20,265 compared to this time last year

Economic Development

- Water Sewer Dept.: Vander Ext. March 2013, total obligations were \$128,635; March 2014, we have total obligations of \$1,294,831, a difference of \$1,166,196;

General Notes on Revenue-March 2014

Category 20: Other Taxes

Sales Tax is off by 4.42% compared to last year.

Category 30: Unrestricted Intergovernmental

ABC Store Profit in the amount of \$379,528 was coded in the incorrect year. Should have been last years. If you take that amount out, then the percentage would be 56.23%. We are still off by \$143,171.00.

Municipalities Taxes: There is a timing difference. Jason from the City of Fayetteville and I settled up at the beginning of March for the second quarter and it was posted in March. Last year, it didn't post until May.

Category 40: Restricted Intergovernmental

Library: We have recognized \$273,606 actual for FY14 than compared to March 2013 in Library Grants.

Category 50: Licenses and Permits

Inspections: At this time last year, licenses and permits had already surpassed their budget by 120.75% or \$93,166.00. This year at this same time, we have only recognized \$83,266 or 85% of our budget.

Category 60: Sales and Service

Animal Control: The percentage is off due to increase in budget. However, if you look at the actual year to date then we are right on target with only a difference of \$1,190.00

Library: Again, book fines are down compared to last year. I believe that in this modern age of technology, that more people are downloading books and therefore, not checking out books. Thus, there are no fines involved in eBooks.

Sheriff Fees: Security Board of Education (resource officers at the high schools and some elementary) was paid last February 2013 but has not been recorded as of March 2014. In previous conversations with Howard Lloyd, he informed me that there is no schedule of when these will be paid. Wrecker Inspection Fees-FY13 budget was \$3,000, actual was \$9,500, 316.67%; FY14 budget \$23,000, actual \$10,060, 43.74%; this is also causing the percentage to be so much higher in FY13 compared to FY14.

CUMBERLAND COUNTY REVENUE SUMMARY

REGISTER OF DEEDS	FY2014							FY2013						
	Actual					Budget	%	Actual					Budget	%
	Jul-Dec	Jan	Feb	March	Total			Jul-Dec	Jan	Feb	March	Total		
Category 20: Other Taxes														
2200 Real Estate Transfer Tax	416,330	41,790	42,862	68,038	569,020	675,000	84.30%	447,545	65,879	49,980	67,727	631,131	750,000	84.15%
Category 50: Licenses & Permits														
5205 Marriage License	48,000	5,575	7,000	7,875	68,450	85,213	80.33%	52,065	3,535	8,600	7,900	72,100	88,751	81.24%
5305 Register of Deeds Fees	783,537	112,017	102,710	125,498	1,123,762	1,441,737	77.94%	842,837	139,764	143,447	142,335	1,268,383	1,552,976	81.67%
5306 NCVR Cert	1,440	230	300	344	2,314	2,200	105.18%	1,550	270	320	150	2,290	1,148	199.48%
Total	832,977	117,822	110,010	133,717	1,194,526	1,529,150	78.12%	896,452	143,569	152,367	150,385	1,342,773	1,642,875	81.73%
Total Register of Deeds	1,249,307	159,612	152,872	201,754	1,763,545	2,204,150	80.01%	1,343,997	209,448	202,347	218,112	1,973,904	2,392,875	82.49%

LIBRARY	FY2014							FY2013						
	Actual					Budget	%	Actual					Budget	%
	Jul-Dec	Jan	Feb	March	Total			Jul-Dec	Jan	Feb	March	Total		
Category 40: Restricted Intergovernmental														
4402 NC Library Program	208,706	108,454	25,236	25,237	367,632	477,516	76.99%	151,787	25,792	25,767	27,830	231,176	338,392	68.32%
4403 Raising a Reader	26,167	5,810	8,717	13,701	54,394	101,593	53.54%	24,922	7,655	23,812	10,051	66,440	102,198	65.01%
4601 Broad Band Grant	196,811	0	0	0	196,811	66,277	296.95%	0	0	0	0	0	0	0.00%
4602 FTCC Library	15,015	0	12,271	0	27,286	52,600	51.87%	10,488	9,065	0	0	19,553	45,102	43.35%
4641 E-Rate Local	93,832	0	0	0	93,832	61,192	153.34%	98,064	0	0	0	98,064	98,064	100.00%
4666 Library Grants	5,000	0	0	0	5,000	3,000	166.67%	56,116	0	0	0	56,116	9,705	578.22%
Total	545,531	114,263	46,223	38,937	744,955	762,178	97.74%	341,377	42,512	49,579	37,881	471,349	593,461	79.42%
Category 60: Sales & Service														
6105 Book Fines	98,343	17,647	21,330	23,308	160,628	325,000	49.42%	140,183	23,460	24,686	23,878	212,207	325,000	65.29%
6107 Non-Resident Library Fee	9,094	1,561	1,400	1,675	13,730	20,000	68.65%	9,762	1,675	1,827	0	13,263	15,000	88.42%
6110 Commissions	0	0	0	0	0	0	0.00%	0	6	0	1,754	1,760	150	1173.33%
6120 Sale Books	885	89	81	306	1,361	3,000	45.37%	721	68	188	220	1,197	5,000	23.94%
Total	108,322	19,297	22,811	25,289	175,719	348,000	50.49%	150,666	25,209	26,701	25,852	228,427	345,150	66.18%
Total Library	653,853	133,560	69,034	64,226	920,673	1,110,178	82.93%	492,043	67,721	76,280	63,733	699,775	938,611	74.55%

CUMBERLAND COUNTY REVENUE SUMMARY

SHERIFF	FY2014							FY2013						
	Jul-Dec	Jan	Feb	March	Total	Budget	% Recognized	Jul-Dec	Jan	Feb	March	Total	Budget	% Recognized
Category 30: Unrestricted Inergovernmental														
3020 Federal Prisoners Housing	18,850	65	5,005	5,395	29,315	95,000	30.86%	40,040	2,860	1,040	4,550	48,490	81,000	59.86%
3040 Social Security Incentive Pmt	5,200	0	2,000	0	7,200	16,000	45.00%	5,600	800	1,200	2,400	10,000	18,000	55.56%
3110 NC Prisoner Housing	16,926	1,905	1,848	3,597	24,276	57,000	42.59%	26,223	2,540	2,679	3,167	34,609	0	0.00%
3111 Return of Fugitives	0	0	0	0	0	0	0.00%	0	0	0	0	0	0	0.00%
3112 Investigation Support	15,654	621	4,893	1,624	22,792	65,000	35.06%	22,003	10,329	4,477	1,198	38,007	70,000	54.30%
3324 Eastover	20,760	15,782	0	0	36,542	70,139	52.10%	0	0	0	0	0	0	0.00%
Total	77,390	18,373	13,746	10,616	120,125	303,139	39.63%	93,866	16,529	9,396	11,315	131,106	169,000	77.58%
Category 40: Restricted Intergovernmental														
4016 State Criminal Alien Assistance	23,797	0	0	0	23,797	50,000	47.59%	46,784	0	0	0	46,784	60,000	77.97%
4023 Fed COPS Sexual Predator	0	0	0	0	0	0	0.00%	0	0	0	0	0	49,086	0.00%
4043 Byrne 2009 Recovery Grant	0	0	0	0	0	0	0.00%	17,503	0	32,586	0	50,089	47,460	105.54%
4044 Byrne Justice Grant 09	0	0	0	0	0	0	0.00%	8,671	0	0	0	8,671	8,840	98.09%
4047 Byrne Justice Grant 10	14,169	0	0	14,674	28,843	17,909	161.06%	23,101	0	7,249	0	30,350	106,411	28.52%
4048 COPS Technology	0	0	0	0	0	23,242	0.00%	0	5,836	0	0	5,836	25,242	23.12%
4049 Byrne Justice Grant 11	39,859	0	17,923	0	57,782	56,872	101.60%	0	0	0	0	0	68,999	0.00%
4050 Byrne Justice Grant 12	0	0	0	0	0	54,815	0.00%	0	0	119,818	0	119,818	174,633	68.61%
4053 Byrne Justice Grant 13	0	0	0	15,561	15,561	151,376	10.28%	0	0	0	0	0	0	0.00%
4684 Concealed Weapon Permit	72,450	14,565	15,035	17,465	119,515	210,000	56.91%	107,565	23,550	27,200	23,260	181,575	115,000	157.89%
4685 NC Precious Metals	1,269	0	183	120	1,572	5,000	31.44%	3,337	180	513	0	4,030	3,800	106.05%
4687 Contributions	0	0	0	0	0	0	0.00%	0	0	0	0	0	0	0.00%
Total	151,544	14,565	33,141	47,700	247,070	569,214	43.41%	206,961	29,566	187,366	23,260	447,153	659,471	67.80%
Category 60: Sales & Service														
6405 Process Fees	356,843	67,367	126,595	0	550,805	500,000	110.16%	357,695	58,838	72,798	64,617	553,948	450,000	123.10%
6410 Jail Fees	12,952	1,444	2,168	3,265	19,829	25,000	79.32%	15,025	2,204	4,558	4,191	25,978	22,000	118.08%
6411 ID Fees	73,970	12,568	13,144	13,752	113,434	160,000	70.90%	80,023	16,334	20,534	15,992	132,883	150,000	88.59%
6417 Mental Health Security Fees	0	0	0	0	0	0	0.00%	0	0	0	0	0	65,708	0.00%
6421 Social Services Security Fees	0	23,910	22,054	0	45,964	76,580	60.02%	0	21,503	16,159	0	37,662	68,938	54.63%
6422 Health Dept Security Fees	42,541	0	14,373	0	56,914	99,403	57.26%	29,234	21,419	0	0	50,653	56,501	89.65%
6423 Security Board of Education	750,000	0	0	0	750,000	1,990,945	37.67%	800,000	0	704,383	0	1,504,383	1,470,504	102.30%
6425 Clerk of Superior Court Officer Fee	18,440	2,295	3,876	4,112	28,723	48,000	59.84%	22,824	3,715	4,808	4,151	35,498	48,000	73.95%
6427 CC Child Support Enforcement	127,005	0	107,814	0	234,819	451,927	51.96%	120,329	103,610	0	0	223,939	431,366	51.91%
6428 Noise Ordinance Penalty	0	0	0	0	0	100	0.00%	0	0	0	0	0	100	0.00%
6430 Clerk of Superior Court Restitution	603	0	0	490	1,093	4,000	27.34%	1,495	408	108	143	2,154	4,000	53.85%
6440 Commission Property Sale	4,483	674	1,237	0	6,394	21,000	30.45%	9,553	1,732	907	11,383	23,575	23,000	102.50%
6467 Wrecker Dispatch Fees	3,555	3,360	1,075	0	7,990	14,000	57.07%	5,800	2,400	1,088	0	9,288	4,800	193.50%
6470 Wrecker Inspection Fees	900	6,050	3,110	0	10,060	23,000	43.74%	5,250	2,900	1,350	0	9,500	3,000	316.67%
Total	1,391,292	117,668	295,446	21,619	1,826,025	3,413,955	53.49%	1,447,228	235,063	826,693	100,477	2,609,461	2,797,917	93.26%
Total Sheriff	1,620,226	150,606	342,333	79,935	2,193,220	4,286,308	51.17%	1,748,055	281,158	1,023,455	135,052	3,187,720	3,626,388	87.90%

CUMBERLAND COUNTY REVENUE SUMMARY

ANIMAL CONTROL	FY2014							FY2013						
	Actual					Budget	%	Actual					Budget	%
	Jul-Dec	Jan	Feb	March	Total			Jul-Dec	Jan	Feb	March	Total		
Category 20: Other Taxes														
2100 Pet Registration Fees	170,771	18,368	13,113	17,083	219,335	493,042	44.49%	226,764	34,283	35,308	22,047	318,402	541,550	58.79%
Category 60: Sales and Service														
6015 Rabies Clinic	13,595	1,941	2,105	2,600	20,241	23,717	85.34%	13,376	2,250	2,330	2,900	20,856	20,500	101.74%
6615 Animal shelter Fees	16,711	2,507	2,463	3,916	25,596	24,781	103.29%	18,759	1,829	2,108	3,642	26,338	15,517	169.74%
6617 Southeastern Lab Animal Farm	4,864	324	548	528	6,264	9,252	67.70%	4,244	772	668	840	6,524	9,978	65.38%
6619 Spay/Neuter	75,807	10,055	11,826	15,246	112,934	124,223	90.91%	69,022	13,378	12,854	15,673	110,927	105,564	105.08%
6620 Animal Identification	12,517	1,532	1,804	2,310	18,163	22,857	79.46%	12,611	2,255	2,276	2,805	19,947	20,000	99.74%
6621 Microchip Reclaim	2,600	580	572	759	4,511	6,459	69.84%	3,103	385	428	451	4,367	7,044	62.00%
6622 Euthanasia	860	160	160	180	1,360	1,725	78.84%	1,060	40	100	100	1,300	1,650	78.79%
Total	126,954	17,099	19,478	25,539	189,069	213,014	88.76%	122,175	20,909	20,764	26,411	190,259	180,253	105.55%
Category 70: Miscellaneous														
7631 Pet Smart	5,210	3,380	1,240	2,500	12,330	17,680	69.74%	15,145	105	0	140	15,390	17,525	87.82%
7637 Citations Animal Control	29,327	4,551	4,000	9,501	47,378	59,610	79.48%	33,175	5,000	4,301	5,699	48,175	55,509	86.79%
7638 Outside Collections	0	0	0	0	0	0	0.00%	0	0	0	0	0	0	0.00%
7670 Miscellaneous	0	0	0	484	484	0	0.00%	0	0	0	0	0	0	0.00%
Total	34,537	7,931	5,240	12,485	60,192	77,290	149.22%	48,320	5,105	4,301	5,839	63,565	73,034	87.03%
Total Animal Control	332,262	43,397	37,831	55,106	468,596	783,346	59.82%	397,259	60,297	60,373	54,297	572,226	794,837	71.99%

PLANNING/INSPECTIONS	FY2014							FY2013						
	Actual					Budget	%	Actual					Budget	%
	Jul-Dec	Jan	Feb	March	Total			Jul-Dec	Jan	Feb	March	Total		
Category 40: Restricted Intergovernmental														
402G Intelligent Transp System Plan	0	0	0	0	0	0	0.00%	0	0	0	0	0	0	0.00%
4543 Multi-Modal	0	0	0	0	0	0	0.00%	0	0	0	0	0	0	0.00%
4640 Other Municipalities Planning	24,270	24,270	0	840	49,380	92,213	53.55%	23,053	22,946	0	0	45,999	96,973	47.43%
Total	24,270	24,270	0	840	49,380	92,213	53.55%	23,053	22,946	0	0	45,999	96,973	47.43%
Category 50: License and Permits														
5000 Single Family Dwelling	163,071	18,882	27,442	31,444	240,839	300,000	80.28%	169,160	44,855	45,240	38,350	297,605	200,000	148.80%
5005 Manufactured Home	12,050	1,100	3,425	1,905	18,480	22,000	84.00%	12,260	2,455	2,195	2,280	19,190	20,000	95.95%
5010 Building Inspection	49,911	3,884	4,942	15,072	73,809	95,000	77.69%	58,093	12,220	14,785	15,434	100,532	90,000	111.70%
5015 Electrical Inspection	24,242	6,373	2,753	3,780	37,148	50,000	74.30%	31,252	5,311	5,111	5,583	47,257	60,000	78.76%
5020 Heating A/C Inspection	23,394	3,558	2,605	4,075	33,632	35,000	96.09%	19,698	3,596	3,425	3,006	29,725	35,000	84.93%
5025 Plumbing Inspection	9,712	878	941	1,589	13,120	15,000	87.47%	7,606	1,301	1,082	1,141	11,130	15,000	74.20%
5030 Zoning	8,920	870	1,180	1,440	12,410	11,000	112.82%	6,850	1,190	1,210	1,450	10,700	14,000	76.43%
5035 General Contractor Permit Fee	2,571	290	390	490	3,741	4,500	83.13%	2,530	710	610	610	4,460	4,500	99.11%
5040 County Demolition	9,498	3,079	3,337	10,953	26,866	13,000	206.66%	3,015	2,400	7,300	0	12,715	0	0.00%
5045 Interest County Demolition	1,541	175	250	1,168	3,133	500	626.67%	188	0	29	0	217	500	43.36%
5047 Civil Penalty Inspections	0	0	0	0	0	0	0.00%	0	0	0	0	0	0	0.00%
5050 Miscellaneous Inspection/Permit	4,842	1,038	1,515	1,160	8,555	9,000	95.06%	5,420	955	1,105	1,155	8,635	10,000	86.35%
Total	309,752	40,127	48,780	73,076	471,734	555,000	85.00%	316,072	74,993	82,092	69,009	542,166	449,000	120.75%
Category 60: Sales & Service														
6660 Planning Rezoning	17,009	2,816	2,119	3,145	25,089	18,800	133.45%	14,119	2,155	2,428	3,240	21,942	30,000	73.14%
6662 Planning Projects	0	69,735	0	77,916	147,651	200,000	73.83%	0	91,224	9,074	0	100,298	200,000	50.15%
Total	17,009	72,551	2,119	81,061	172,740	218,800	78.95%	14,119	93,379	11,502	3,240	122,241	230,000	53.15%
Total Inspections	351,031	136,947	50,899	154,978	693,854	866,013	80.12%	353,244	191,318	93,594	72,249	710,406	775,973	91.55%

CUMBERLAND COUNTY REVENUE SUMMARY

HEALTH	FY2014							FY2013						
	Actual				% Recognized			Actual				% Recognized		
	Jul-Dec	Jan	Feb	March	Total	Budget		Jul-Dec	Jan	Feb	March	Total	Budget	
Category 40: Restricted Intergovernmental														
4100 NC Health Services	104,931	21,375	21,375	21,375	169,056	233,180	72.50%	190,000	38,000	5,180	0	233,180	233,180	100.00%
4101 Allocated Health Revenue	123	21,725	(21,847)	0	0	0	0.00%	0	133	(133)	0	0	0	0.00%
4103 NC Breastfeeding Peer Couns	42,907	7,649	5,106	5,559	61,221	120,536	50.79%	42,176	9,132	7,744	9,607	68,659	126,890	54.11%
4104 NC Health Promotions	6,821	576	576	2,275	10,248	17,068	60.04%	119	0	565	906	1,590	6,700	23.73%
4105 NC TB Project	33,193	16,055	7,403	9,264	65,915	90,091	73.16%	42,832	12,158	8,514	10,337	73,841	90,091	81.96%
4106 NC CDC TB Project	18,255	530	2,958	3,449	25,191	32,202	78.23%	17,360	6,451	3,889	3,506	31,206	37,228	83.82%
4107 NC Diabetes Building Capacity	0	0	0	0	0	0	0.00%	0	0	0	0	0	2,500	0.00%
4108 NC Communicable Disease	19,510	(5,458)	2,342	2,342	18,736	25,762	72.73%	20,000	4,000	1,762	0	25,762	25,762	100.00%
4109 NC Immunization Plan	85,636	0	0	0	85,636	146,804	58.33%	77,924	28,237	11,713	0	117,874	179,042	65.84%
4115 NC School Health Initiative	80,371	18,075	18,074	18,075	134,594	189,406	71.06%	95,747	16,235	18,164	15,403	145,549	189,406	76.84%
4118 NC Youth Tobacco	0	0	0	0	0	0	0.00%	0	20,589	0	17,250	37,839	83,000	45.59%
4122 Care Prevention in the US	0	0	0	0	0	20,833	0.00%	0	0	0	0	0	0	0.00%
4131 NC Community Transportation	287,773	15,393	19,706	15,935	338,807	570,000	59.44%	41,105	23,741	33,014	922	98,782	573,864	17.21%
4145 NC Family Planning	193,411	55,357	22,520	33,986	305,274	405,415	75.30%	318,720	27,108	6,899	7,145	359,872	399,150	90.16%
4150 NC WIC Administration	62,257	9,246	8,493	9,694	89,690	175,000	51.25%	54,880	12,100	10,370	11,709	89,059	175,000	50.89%
4151 NC WIC Nutrition Education	182,527	35,492	35,594	29,998	283,611	531,360	53.37%	161,402	43,231	32,807	38,310	275,750	531,360	51.90%
4152 NC WIC Client Services	707,944	117,978	104,918	128,382	1,059,222	1,790,440	59.16%	527,470	196,795	114,777	115,099	954,141	1,790,440	53.29%
4153 NC WIC Breastfeeding Program	55,769	10,614	11,780	10,768	88,930	160,000	55.58%	60,470	17,019	12,612	13,061	103,162	160,000	64.48%
4165 NC Child Health	27,909	24,850	24,850	22,414	100,023	196,604	50.88%	138,074	21,926	0	0	160,000	196,604	81.38%
4166 NC Child Care Coordination	23,327	5,715	5,715	5,715	40,472	50,573	80.03%	0	4,570	5,107	9,629	19,306	33,715	57.26%
4170 NC Maternal Health	47,838	21,050	19,781	18,520	107,189	217,789	49.22%	171,319	65,015	0	0	236,334	236,334	100.00%
4171 NC Breast & Cervical Cancer	34,282	8,248	8,248	4,289	55,066	87,633	62.84%	35,471	15,619	12,408	7,753	71,251	89,311	79.78%
4174 NC Child Fatality Prevention	0	0	0	0	0	3,666	0.00%	0	0	0	0	0	3,848	0.00%
4175 NC AIDS Control	20,000	0	0	0	20,000	25,000	80.00%	20,000	0	0	0	20,000	25,000	80.00%
4185 NC Environmental Health	6,221	736	736	736	8,429	7,730	109.04%	0	0	4,000	0	4,000	29,750	13.45%
4187 NC Bio-Terrorism Team Grant	22,956	3,812	5,528	3,716	36,012	72,500	49.67%	23,587	3,223	5,395	3,721	35,926	94,042	38.20%
4221 NC CMH State	0	0	0	0	0	0	0.00%	0	0	0	0	0	0	0.00%
4246 NC AMH State	0	0	0	0	0	0	0.00%	0	0	0	0	0	0	0.00%
4247 NC AMH Fed	0	0	0	0	0	0	0.00%	0	0	0	0	0	0	0.00%
4617 KBA Diabetes	0	0	0	0	0	51,500	0.00%	0	0	0	0	0	110,000	0.00%
4619 CC School Health	0	0	278,469	0	278,469	563,043	49.46%	196,351	0	0	0	196,351	528,544	37.15%
Total	2,063,961	389,017	582,324	346,491	3,381,792	5,784,135	58.47%	2,235,007	565,282	294,787	264,358	3,359,426	5,950,761	56.45%
Category 60: Sales & Service														
6002 Medicaid NC TB Control	13,994	2,332	3,355	3,598	23,279	10,000	232.79%	26,073	1,494	2,060	3,656	33,283	5,694	584.53%
6003 Medicaid NC Diabetes Educ.	475	200	0	0	675	34,161	1.98%	59	13	9	216	297	1,000	29.70%
6004 Medicaid NC STD	125,036	5,017	8,466	9,006	147,525	116,000	127.18%	78,222	4,545	5,596	9,349	97,712	73,688	132.60%
6007 Medicaid Express Care	23,945	43,011	6,920	5,196	79,072	54,000	146.43%	28,039	3,879	4,910	5,362	42,190	29,751	141.81%
6008 Medicaid NC Primary Care	143,666	7,260	2,996	5,408	159,330	182,500	87.30%	94,949	5,103	6,796	7,186	114,034	113,551	100.43%
6009 Express Care Fees	207,594	25,726	26,244	29,681	289,245	441,512	65.51%	250,933	37,887	32,112	32,400	353,332	350,000	100.95%
6010 Plot Plans	45,551	6,700	5,800	10,095	68,147	95,000	71.73%	45,046	10,175	6,025	11,251	72,497	80,000	90.62%
6018 Environmental Health Fees	65,435	8,775	10,775	17,770	102,755	140,000	73.40%	68,760	10,025	14,415	14,975	108,175	142,000	76.18%
6019 Diabetes Education Clinic Fees	9,139	1,665	819	817	12,440	73,206	16.99%	2,183	243	772	922	4,120	10,000	41.20%
6020 Medical Clinic	34,615	4,605	12,694	8,371	60,285	99,500	60.59%	40,495	4,023	14,795	7,881	67,194	104,472	64.32%
6021 Carolina Access Capitation Fee	13,776	54,518	10,264	10,116	88,673	130,000	68.21%	64,287	11,266	11,475	11,299	98,327	120,000	81.94%
6023 Lab Fees	120,879	16,820	19,575	23,787	181,061	199,050	90.96%	96,930	16,778	18,528	17,723	149,959	233,880	64.12%
6025 Family Planning Fees	15,606	1,407	5,351	4,303	26,667	30,000	88.89%	13,682	1,583	5,276	3,947	24,488	25,016	97.89%
6027 Case Management Fees	718,509	119,751	119,752	119,751	1,077,763	1,483,523	72.65%	728,057	122,251	121,230	120,203	1,091,741	1,434,450	76.11%
6028 BCCCP Fees	166	6	0	34	206	300	68.68%	101	70	12	100	283	197	143.65%
603A Dental Clinic Fees	6,064	960	1,929	1,557	10,510	18,000	58.39%	9,620	992	3,419	3,305	17,336	33,000	52.53%
603B TB Clinic Fees	862	42	85	35	1,024	0	0.00%	0	0	0	57	2,472	2,311	2.31%
6031 Child Health Fees	4,849	1,255	3,148	2,932	12,183	15,000	81.22%	6,913	738	2,089	1,491	11,231	18,751	59.90%
6034 Maternal Health Fees	5,012	84	457	1,232	6,784	8,400	80.76%	4,088	269	2,052	1,175	7,584	9,280	81.72%
6036 PAP Clinic	2,377	207	554	105	3,242	2,100	154.39%	946	238	25	85	1,294	210	616.19%
6037 Medical Records Fees	2,986	602	768	784	5,140	7,000	73.43%	3,534	510	717	232	4,993	6,600	75.65%
6039 Miscellaneous	1,882	41	5	65	1,992	3,000	66.41%	1,394	135	1,553	161	3,243	4,000	81.08%
6041 Jail Health Fees	3,052	1,439	0	0	4,491	7,000	64.16%	2,962	1,190	0	0	4,152	5,000	83.04%
6042 Healthnet Fees	22,797	9,744	6,942	7,720	47,203	80,000	59.00%	0	0	2,880	0	2,880	40,000	7.20%
6045 Escrow NC Child/Maternal Health	698,902	28,648	53,068	56,027	836,645	888,164	94.20%	1,011,038	67,300	68,798	89,108	1,236,244	681,077	181.51%
6047 Pharmacy Services	219,749	55,937	35,417	18,311	329,414	471,857	69.81%	216,981	34,089	32,725	22,583	306,378	426,793	71.79%
Total	2,506,918	396,750	335,382	336,701	3,575,751	4,589,273	77.92%	2,795,292	334,796	358,269	364,665	3,853,022	3,950,882	97.52%
Total Health	4,570,879	785,767	917,706	683,192	6,957,543	10,373,408	67.07%	5,030,296	900,076	653,052	629,023	7,212,446	9,901,643	72.84%

CUMBERLAND COUNTY REVENUE SUMMARY

SOCIAL SERVICES	FY2014							FY2013						
	Jul-Dec	Jan	Feb	Mar	Total	Budget	% Recognized	Jul-Dec	Jan	Feb	Mar	Total	Budget	% Recognized
Category 40: Restricted Intergovernmental														
4202 NC Workfirst	0	0	0	0	0	89,176	0.00%	26,752	6,802	11,160	6,802	51,516	80,000	64.40%
4300 NC SSBG Other Services & Training	1,869,961	360,606	263,950	(1,821,802)	672,715	1,483,271	45.35%	390,630	332,220	2,018,562	(1,620,540)	1,120,872	1,837,310	61.01%
4301 Food Stamp Claim Collections	2,256	536	(2,436)	2,794	3,150	0	0.00%	3,433	2,831	(1,861)	693	5,096	0	0.00%
4302 NC Food Stamp Recovery Incentive	16,081	3,259	4,341	3,646	27,326	85,456	31.98%	17,552	3,885	5,090	3,961	30,488	85,456	35.68%
4304 NC Food Stamp Admin	866,385	278,030	191,634	198,216	1,534,264	3,266,157	46.97%	813,364	201,041	300,472	224,423	1,539,300	2,844,686	54.11%
4311 NC DMA Medicaid Reimb Trans	81,550	22,018	44,334	22,289	170,191	446,700	38.10%	107,609	21,112	17,468	17,468	164,980	446,700	36.93%
4315 NC CCDF Admin	225,051	83,888	62,534	55,934	427,406	818,695	52.21%	332,381	59,907	84,133	56,240	532,661	646,668	82.37%
4316 NC Permanency Planning Regular	960	0	0	0	960	86,435	1.11%	(58,046)	(19,047)	0	0	(77,093)	86,435	-89.19%
4318 Share the Warmth	432	0	0	0	432	8,245	5.24%	0	0	0	0	0	6,502	0.00%
432A NC AFDC IV-D	5,688	0	104	0	5,792	21,426	27.03%	3,184	1,945	2,511	1,725	9,365	9,860	94.98%
432E NC Family to Family	0	0	0	3,638	3,638	15,000	24.25%	0	0	0	295	295	0	0.00%
432F Shares - IVE	1,186	208	259	264	1,917	5,138	37.32%	1,793	169	1,035	7,262	10,259	4,632	221.49%
432G Shares - SFHF	28,395	4,244	4,979	7,016	44,634	66,235	67.39%	27,228	4,001	7,408	301,881	340,518	52,196	652.38%
432J Foster Care Board	1,592,971	323,850	323,551	323,783	2,564,154	3,697,179	69.35%	1,441,292	268,641	200,002	125,821	2,035,756	3,697,179	55.06%
4324 NC IV-E Administration	598,276	159,801	54,724	117,504	930,305	2,530,478	36.76%	725,202	104,194	250,184	(26,736)	1,052,844	2,249,880	46.80%
4327 NC Adopt Assistance IV-B NAS	25,454	6,115	4,308	7,347	43,225	83,651	51.67%	23,850	3,280	43,688	0	70,818	83,651	84.66%
433A NC Emergency Shelter Grant	0	0	0	0	0	10,718	0.00%	0	0	0	0	0	0	0.00%
433E Special Links	8,988	7,479	785	0	17,252	25,000	69.01%	2,967	1,201	60	30	4,258	25,000	17.03%
4335 NC Energy Program	0	0	0	15	15	259,071	0.01%	0	0	0	169,793	169,793	285,163	59.54%
4339 NC Domestic Violence Grant	7,907	7,132	0	0	15,039	24,179	62.20%	6,821	5,606	0	0	12,427	22,441	55.38%
434B NC Adult Protective Services	(26,167)	0	6,056	0	(20,111)	26,184	-76.81%	(21,069)	0	7,501	(955)	(14,523)	26,184	-55.46%
434C NC Health Choice	56,158	18,246	6,842	3,825	85,071	204,922	41.51%	59,739	13,383	20,900	13,458	107,480	222,309	48.35%
434G NC Child Incentive Subsidy	0	0	0	0	0	0	0.00%	0	80	0	0	80	0	0.00%
4340 NC Family Violence Grant	22,928	11,464	0	0	34,392	46,308	74.27%	23,154	11,577	0	0	34,731	46,753	74.29%
4346 NC Medical Assistance Administration	1,688,585	580,625	393,714	343,363	3,006,287	5,413,391	55.53%	1,537,136	361,944	575,378	396,670	2,871,128	5,628,490	51.01%
4348 NC Medicaid Case Management	8,076	1,663	1,431	5,689	16,859	38,796	43.46%	8,710	0	7,149	4,628	20,487	61,008	33.58%
435A NC TANF	2,129,281	104,336	636,227	578,873	3,448,718	5,449,666	63.28%	1,809,438	490,931	729,643	507,147	3,537,159	4,969,682	71.17%
435E NC AFDC Claims	0	20	(20)	20	0	0	0.00%	90	15	(20)	(6)	79	0	0.00%
435F NC Medicaid Claims Collections	(65)	(10)	(410)	510	25	0	0.00%	(60)	0	0	265	205	0	0.00%
435G NC TANF Incentives	397	0	0	0	397	9,872	4.02%	38	38	38	383	9,872	3,873	3.87%
435H NC AFDC Incentives	65	6	6	0	77	1,500	5.12%	37	4	5	3	49	1,500	3.26%
435K NC FVPSA	12,384	9,449	0	0	21,833	23,738	91.97%	2,136	0	0	0	2,136	26,000	8.22%
4352 NC Adult Day Care	41,368	11,696	9,136	8,737	70,936	158,000	44.90%	42,002	11,278	9,056	8,000	70,336	158,000	44.52%
4353 NC Links	40,208	15,750	10,479	11,331	77,769	146,635	53.04%	45,641	11,191	14,257	13,576	84,665	146,635	57.74%
4355 NC Crisis Intervention	35,405	100,940	209,432	485,647	831,424	3,245,819	25.62%	560,392	41,362	88,460	104,643	794,857	3,075,956	25.84%
4361 NC Workfirst	850	0	0	0	850	850	100.00%	850	0	0	0	850	850	100.00%
4362 NC CHORE in Home	0	0	0	0	0	0	0.00%	18,426	0	10,162	0	28,588	0	0.00%
4363 NC Child Welfare In Home	70,759	23,865	30,754	16,558	141,936	0	0.00%	0	0	0	1,366,692	1,366,692	0	0.00%
4369 NC Child Care and Development	6,298,399	1,242,482	1,265,977	1,209,571	10,016,429	16,892,481	59.30%	5,204,565	1,192,193	1,317,891	0	7,714,649	16,892,481	45.67%
4371 NC Refugee	2,270	1,243	1,328	1,380	6,221	0	0.00%	0	74	87	0	161	0	0.00%
4372 Family Reunion	0	0	95,971	0	95,971	0	0.00%	0	0	0	0	0	0	0.00%
4379 NC Miscellaneous	1,561	433	549	383	2,925	1,000	292.53%	170	154	0	0	324	1,000	32.40%
4576 NC Crime Commission Grant	3,512	0	0	0	3,512	71,487	4.91%	0	0	35,744	0	35,744	71,487	50.00%
Total	15,717,515	3,379,372	3,620,536	1,586,531	24,303,955	44,752,859	54.31%	13,157,638	3,132,012	5,757,489	1,683,276	23,730,412	43,801,966	54.18%
Category 60: Sales & Service														
6505 CFVH Eligibility Specialist	0	0	8,751	2,987	11,738	19,744	59.45%	0	0	9,872	1,513	11,385	19,389	58.72%
6511 DSS Enrollment Fees	19,900	1,550	0	350	21,800	64,300	33.90%	23,000	5,450	5,600	5,950	40,000	64,300	62.21%
6512 Adoption Intermediary	0	0	0	400	400	2,400	16.67%	800	0	0	0	800	2,400	33.33%
6513 Relative Adoption	3,500	600	0	0	4,100	4,400	93.18%	800	200	0	200	1,200	4,400	27.27%
6514 Independent Placement Study	1,000	0	0	400	1,400	2,100	66.67%	1,050	0	0	0	1,050	1,950	53.85%
6517 HCDW	0	0	0	50	50	0	0.00%	0	0	0	0	0	0	0.00%
6525 Family Violence	3,210	665	0	90	3,965	6,526	60.76%	3,015	155	2,150	725	6,045	4,646	130.11%
6540 CP&L Energy Assistance	1,000	0	0	0	1,000	14,990	6.67%	667	0	0	460	1,127	23,291	4.84%
Total	28,610	2,815	8,751	4,277	44,453	114,460	38.84%	29,332	5,805	17,622	8,848	61,607	120,376	51.18%
Category 70: Miscellaneous														
7686 Insurance Settlement	4,376	0	0	0	4,376	4,376	100.00%	0	0	0	0	0	0	0.00%
7715 Rent Buildings	0	0	0	0	0	0	0.00%	0	0	0	0	0	0	0.00%
7717 Rent NC Division of Social Services	28,119	4,687	4,687	4,687	42,179	56,238	75.00%	28,120	4,687	4,687	4,687	42,181	56,238	75.00%
Total	32,495	4,687	4,687	4,687	46,555	60,614	76.80%	28,120	4,687	4,687	4,687	42,181	56,238	75.00%
Total Social Services	15,778,620	3,386,873	3,633,974	1,595,494	24,394,962	44,927,933	54.30%	13,215,090	3,142,504	5,779,797	1,696,811	23,834,199	43,978,580	54.20%

CUMBERLAND COUNTY REVENUE SUMMARY

MENTAL HEALTH FUND		FY2014							FY2013								
		Actual					% Recognized	Actual					% Recognized				
		Jul-Dec	Jan	Feb	Mar	Total		Budget	Jul-Dec	Jan	Feb	Mar		Total	Budget		
Category 40: Restricted Intergovernmental																	
4009	FEMA Crisis	0	0	0	0	0	0	0.00%	130,157	0	0	0	130,157	0	0	0.00%	
4201	Mental Health Allocated	0	0	0	0	0	0	0.00%	1,924,791	(1,073,133)	359,824	(298,323)	913,159	0	0	0.00%	
4202	NC Workfirst**	0	0	0	0	0	0	0.00%	0	19,950	13,603	0	33,553	80,000	0	41.94%	
4203	NC State 3-way	0	0	0	0	0	0	0.00%	537,000	237,750	0	0	774,750	684,375	0	113.21%	
4211	NC DHR-Smart Start	50,291	0	0	0	50,291	51,576	97.51%	75,721	20,166	15,192	14,993	126,072	187,212	0	67.34%	
4213	NC ASA - Women Federal	0	0	0	0	0	0	0.00%	7,550	19,613	0	0	27,163	67,722	0	40.11%	
4221	NC Child MH - State**	0	0	0	0	0	0	0.00%	62,760	60,183	0	0	122,943	204,755	0	60.04%	
4222	NC Child MH - Federal**	0	0	0	0	0	0	0.00%	0	0	0	0	0	51,113	0	0.00%	
4229	NC Crime	0	0	0	0	0	0	0.00%	116	0	0	0	116	14,470	0	0.80%	
4246	NC Adult MH - State**	0	0	0	0	0	0	0.00%	370,659	242,530	0	(1)	613,188	815,099	0	75.23%	
4247	NC Adult MH - Federal**	0	0	0	0	0	0	0.00%	116,443	4,332	0	0	120,775	55,728	0	216.72%	
4251	NC Child SA - State	0	0	0	0	0	0	0.00%	5,841	921	0	0	6,762	17,246	0	39.21%	
4252	NC Child SA - Federal	0	0	0	0	0	0	0.00%	13,358	8,632	3,602	0	25,592	6,730	0	380.27%	
4253	NC Training SA - Federal	0	0	0	0	0	0	0.00%	0	0	0	0	0	0	0	0.00%	
4254	NC Substance Abuse Crisis	0	0	0	0	0	0	0.00%	201,025	91,341	0	0	292,366	317,388	0	92.12%	
4255	NC Mental Health Crisis	0	0	0	0	0	0	0.00%	66,809	27,646	0	0	94,455	50,000	0	188.91%	
4256	NC Adult SA - State	0	0	0	0	0	0	0.00%	486,369	192,299	0	0	678,668	386,803	0	175.46%	
4257	NC Adult SA - Federal	0	0	0	0	0	0	0.00%	0	0	0	0	0	6,527	0	0.00%	
4259	NC Majors Grant	0	0	0	0	0	0	0.00%	9,100	3,813	0	0	12,913	30,001	0	43.04%	
4262	NC Block Grant Prevention	0	0	0	0	0	0	0.00%	36,336	19,254	12,400	0	67,990	98,260	0	69.19%	
4264	MCO Alliance	0	0	0	0	0	57,375	0.00%	0	0	0	238,690	238,690	1,748,751	0	13.65%	
4265	NC Majors Grant	0	0	0	0	0	0	0.00%	5,809	4,500	0	0	10,309	21,032	0	49.02%	
4271	NC Child DD - State	0	0	0	0	0	0	0.00%	105,849	31,440	0	0	137,289	103,983	0	132.03%	
4272	NC Child DD - Federal	0	0	0	0	0	0	0.00%	0	0	0	0	0	0	0	0.00%	
4281	NC Adult DD -Federal	0	0	0	0	0	0	0.00%	0	0	0	0	0	3,750	0	0.00%	
4282	NC Adult DD - State	0	0	0	0	0	0	0.00%	482,589	228,526	0	10,321	721,436	824,675	0	87.48%	
4283	NC Adult DD - Federal	0	0	0	0	0	0	0.00%	0	0	0	0	0	0	0	0.00%	
4296	NC Other/Misc State	0	0	0	0	0	0	0.00%	1,293,923	1,135,151	0	404,846	2,833,920	1,787,185	0	158.57%	
4574	NC Highway Safety	0	0	15,141	0	15,141	71,353	21.22%	0	0	0	0	0	0	0	0.00%	
4620	ABC 5 cent Tax Revenue	31,404	9,922	7,118	7,435	55,879	74,030	75.48%	31,128	10,069	6,734	7,590	55,521	71,508	0	77.64%	
4621	ABC Profit for Education**	58,682	50,380	0	0	109,062	198,924	54.83%	44,264	55,198	0	0	99,462	143,520	0	69.30%	
Total		140,377	60,302	22,259	7,435	230,373	453,258	50.83%	6,007,597	1,340,181	411,355	378,116	8,137,243	7,777,833	0	104.62%	
Category 60: Sales & Service																	
6201	Mental Health Allocated	0	0	0	0	0	0	0.00%	192	0	0	(191)	0	0	0	0.00%	
6205	Mental Health Fees**	0	0	0	0	0	0	0.00%	47,882	(25,169)	0	25,371	48,084	0	0	0.00%	
6206	CAP MR Fees	0	0	0	0	0	0	0.00%	19,492	0	0	0	19,492	50,000	0	38.98%	
6215	Head Start Inc.	0	0	0	0	0	0	0.00%	0	5,322	0	0	5,322	7,400	0	71.92%	
6225	Fees Receivable	0	0	0	0	0	0	0.00%	0	0	0	0	0	0	0	0.00%	
6249	MH Training Fees	0	0	0	0	0	0	0.00%	0	0	0	0	0	492	0	0.00%	
6250	Miscellaneous Revenue	0	0	0	0	0	0	0.00%	151	0	0	0	151	0	0	0.00%	
6252	Child & Youth Patient Fees	0	0	0	0	0	0	0.00%	56,574	0	0	0	56,574	0	0	0.00%	
6260	Medicaid - Other Agencies	0	0	0	0	0	0	0.00%	2,183,416	0	0	843,283	3,026,699	3,050,000	0	99.24%	
Total		0	0	0	0	0	0	0.00%	2,307,707	(19,847)	0	868,463	3,156,322	3,107,892	0	101.56%	
Category 70: Miscellaneous																	
7002	Interest Income	0	0	0	0	0	0	0.00%	6,335	3,631	1,073	766	11,805	20,000	0	59.03%	
7670	Miscellaneous	1,360	0	0	0	0	0	0.00%	22,415	0	0	0	22,415	0	0	0.00%	
7715	Rent Buildings	0	0	0	0	0	0	0.00%	0	0	0	0	0	0	0	0.00%	
Total		1,360	0	0	0	0	0	0.00%	28,750	3,631	1,073	766	34,220	20,000	0	171.10%	
Total Mental Health		141,737	60,302	22,259	7,435	230,373	453,258	50.83%	8,344,054	1,323,965	412,428	1,247,345	11,327,783	10,905,725	0	103.87%	

CUMBERLAND COUNTY REVENUE SUMMARY

RECREATION FUND	FY2014							FY2013						
	Actual				Total	Budget	%	Actual				Total	Budget	%
	Jul-Dec	Jan	Feb	Mar				Jul-Dec	Jan	Feb	Mar			
Category 10: Ad Valorem Tax														
1000 Real, Personal, Public - Current	2,900,296	456,258	86,632	42,505	3,485,691	4,041,575	86.25%	2,861,999	437,860	85,973	42,505	3,428,337	3,505,454	97.80%
1010 Motor Vehicles - Current	156,213	13,516	9,863	26,913	206,505	349,522	59.08%	148,221	27,207	29,921	26,913	232,262	308,031	75.40%
1011 Motor Vehicles - DOT	60,538	25,878	27,206	1,604	115,226	0	0.00%	0	0	0	0	0	0	0.00%
1101 Prior Years	23,109	1,589	1,557	437	26,692	30,844	86.54%	23,118	1,548	1,810	1,604	28,080	28,304	99.21%
1102 2nd Prior Years	3,235	286	543	3,002	7,066	6,024	117.29%	4,265	336	460	437	5,498	3,184	172.68%
1115 Motor Vehicles - 1st Prior	35,717	3,081	4,369	158	43,325	51,208	84.61%	31,793	3,688	4,505	3,002	42,988	40,942	105.00%
1116 Motor Vehicles - 2nd Prior	1,188	99	168	2,535	3,990	1,765	226.05%	1,034	127	201	158	1,520	1,266	120.06%
1220 Interest	6,440	2,533	3,900		12,873	15,539	82.84%	5,182	2,133	3,616	2,535	13,466	10,881	123.76%
1230 Late Listing Pen	5,252	1,441	290		6,983	8,754	79.77%	6,903	602	293	181	7,979	8,973	88.92%
Total	3,191,988	504,680	134,527	77,154	3,908,349	4,505,231	86.75%	3,082,515	473,501	126,779	77,335	3,760,130	3,907,035	96.24%
Category 40: Restricted Intergovernmental														
4583 NC Parks and Rec Trust	0	0	0		0	0	0.00%	20,175	0	0	0	20,175	0	0.00%
4651 Recreational District #1	1,107	455	0		1,562	0	0.00%	666	1,091	47	0	1,804	0	0.00%
4652 Recreational District #2	936	0	0		936	0	0.00%	614	104	0	34	751	0	0.00%
4653 Recreational District #3	6,285	4,840	427		11,552	0	0.00%	4,288	724	113	3,720	8,845	0	0.00%
4654 Recreational District #4	0	0	0		0	0	0.00%	0	0	0	0	0	0	0.00%
4657 Recreational District #7	421	0	0		421	0	0.00%	121	0	157	0	278	0	0.00%
Total	8,749	5,295	427	0	14,470	0	0.00%	25,864	1,918	317	3,754	31,853	0	0.00%
Category 70: Miscellaneous														
7000 Investment Market Adjustment	0	0	0		0	0	0.00%	0	0	0	0	0	0	0.00%
7002 Interest Income	34	0	32		66	500	13.20%	172	75	114	54	415	5,000	8.30%
7670 Miscellaneous	0	0	0		0	0	0.00%	0	0	0	0	0	0	0.00%
7685 Sales Tax Contract	0	0	0		0	0	0.00%	0	0	0	0	0	0	0.00%
Total	34	0	32	0	66	500	13.20%	172	75	114	54	415	5,000	8.30%
Category 90: Other Financing Sources														
9010 Sale of Land and Buildings	0	0	0	0	0	0	0.00%	0	0	0	0	0	0	0.00%
Total Recreation Fund	3,200,771	509,975	134,986	77,154	3,922,886	4,505,731	87.06%	3,108,551	475,494	127,210	81,143	3,792,398	3,912,035	96.94%

CUMBERLAND COUNTY REVENUE SUMMARY

	2014							2013						
	Actual					Budget	%	Actual					Budget	%
PREPARED FOOD & BEVERAGE	Jul-Dec	Jan	Feb	Mar	Total			Jul-Dec	Jan	Feb	Mar	Total		
Category 10: Ad Valorem Tax														
1225 Interest & Penalty - Food & Occup	23,695	4,842	3,532	4,166	36,235	40,000	90.59%	25,342	3,229	4,087	8,306	40,964	40,000	102.41%
Category 20: Other Taxes														
1015 Food & Beverage Tax	2,804,382	500,907	438,649	491,223	4,235,161	5,412,689	78.25%	2,746,441	504,531	437,061	485,358	4,173,391	5,321,213	78.43%
1120 Food & Beverage Tax - All Prior	41,091	995	877	829	43,792	45,000	97.32%	43,411	834	486	(311)	44,420	45,000	98.71%
Total	2,845,473	501,902	439,526	492,052	4,278,953	5,457,689	78.40%	2,789,852	505,365	437,547	485,047	4,217,811	5,366,213	78.60%
Category 70: Miscellaneous														
7002 Interest Income	134	0	70	51	255	1,000	25.50%	644	158	198	138	1,138	1,000	113.80%
7662 Returned Check	0	0	0	0	0	0	0.00%	0	0	0	0	0	0	0.00%
Total	134	0	70	51	255	1,000	25.50%	644	158	198	138	1,138	1,000	113.80%
Category 90: Other Financing Sources														
9901 Fund Balance Appropriated	0	0	0	0	0	527,210	0.00%	0	0	0	0	0	455,693	0.00%
Total Prepared Food & Beverage	2,869,302	506,744	443,128	496,269	4,315,443	6,025,899	78.48%	2,815,838	508,752	441,832	493,491	4,259,913	5,862,906	78.78%

	2014							2013						
	Actual					Budget	%	Actual					Budget	%
CIVIC CENTER MOTEL TAX	Jul-Dec	Jan	Feb	Mar	Total			Jul-Dec	Jan	Feb	Mar	Total		
Category 10: Ad Valorem Tax														
1225 Interest & Penalty - Food & Occup	0	0	0	0	0	0	0.00%	0	0	0	0	0	0	0.00%
Category 20: Other Taxes														
2600 Room Occupancy Tax - Auditorium	596,562	89,205	96,774	103,140	885,682	1,228,379	72.10%	666,138	82,709	97,021	120,978	966,846	1,250,229	77.33%
2605 Room Occupancy Tax - All Prior	0	0	0	0	0	0	0.00%	0	0	0	0	0	0	0.00%
Total	596,562	89,205	96,774	103,140	885,682	1,228,379	72.10%	666,138	82,709	97,021	120,978	966,846	1,250,229	77.33%
Category 70: Miscellaneous														
7002 Interest Income	64	0	23	18	105	500	21.00%	381	84	78	57	600	500	120.00%
Category 90: Other Financing Sources														
9901 Fund Balance Appropriated	0	0	0	0	0	0	0.00%	0	0	0	0	0	362,000	0.00%
Total Civic Center Motel Tax	596,626	89,205	96,797	103,158	885,787	1,228,879	72.08%	666,519	82,793	97,099	121,035	967,446	1,612,729	77.35%

CUMBERLAND COUNTY REVENUE SUMMARY

SOLID WASTE FUND	2014							FY2013						
	Actual					Budget	%	Actual					Budget	%
	Jul-Dec	Jan	Feb	Mar	Total			Jul-Dec	Jan	Feb	Mar	Total		
Category 10: Ad Valorem Tax														
1220 Interest	6,789	17,449	(9,153)	3,217	18,302	24,238	75.51%	8,535	0	5,516	3,720	17,771	19,000	93.53%
Category 20: Other Taxes														
1600 Solid Waste User Current	3,990,097	479,793	173,387	79,403	4,722,681	4,914,057	96.11%	3,939,551	493,167	174,641	82,652	4,690,011	4,610,240	101.73%
1601 Solid Waste User 1st Prior	45,030	2,903	3,593	1,880	53,406	64,537	82.75%	48,081	2,454	3,474	2,843	56,852	53,430	106.40%
1602 Solid Waste User 2nd Prior	7,639	559	918	719	9,835	9,925	99.09%	6,357	810	1,081	867	9,115	6,634	137.40%
1610 Solid Waste User All Prior	5,142	630	423	178	6,374	6,826	93.37%	3,563	208	288	667	4,726	5,025	94.05%
Total	4,047,908	483,885	178,321	82,181	4,792,296	4,995,345	95.94%	3,997,552	496,639	179,484	87,029	4,760,704	4,675,329	101.83%
Category 40: Restricted Intergovernmental														
459D NC Electronics Management	0	0	21,905	0	21,905	20,686	105.89%	0	0	18,805	0	18,805	63,280	29.72%
4590 NC Tire Disposal	108,349	0	93,903	0	202,252	350,000	57.79%	208,177	0	91,532	0	299,709	318,000	94.25%
4591 NC White Goods Disposal	29,935	0	24,253	0	54,188	124,178	43.64%	55,884	0	22,229	0	78,113	89,244	87.53%
4594 NC DENR Recycling Grant	0	0	0	0	0	0	0.00%	0	0	0	0	0	2,000	0.00%
4598 NC Solid Waste Disposal Tax	17,003	0	17,570	0	34,573	0	0.00%	33,432	0	17,392	0	50,824	66,000	77.01%
Total	155,287	0	157,632	0	312,919	494,864	63.23%	297,493	0	149,958	0	447,451	538,524	83.09%
Category 50: Licenses and Permits														
5920 Gas Extraction License	5,694	0	0	2,847	8,541	11,388	75.00%	5,694	2,847	0	0	8,541	11,388	75.00%
Category 60: Sales & Service														
6150 Solid Waste Allocated	710,141	80,113	(675,472)	(279)	114,503	0	0.00%	0	0	0	0	0	0	0.00%
6151 Solid Waste Services - County	0	0	0	0	0	0	0.00%	0	0	0	0	0	0	0.00%
6155 Sale of Recyclable Materials	246,300	24,610	55,030	38,016	363,956	884,022	41.17%	341,981	54,487	30,774	30,576	457,818	677,104	67.61%
6170 Commercial Garbage Fees	434,861	47,876	772,796	177,354	1,432,887	2,602,132	55.07%	1,099,738	153,448	162,242	71,202	1,486,630	2,316,103	64.19%
Total	1,391,302	152,599	152,353	215,091	1,911,346	3,486,154	54.83%	1,441,719	207,935	193,016	101,778	1,944,448	2,993,207	64.96%
Category 70: Miscellaneous														
7000 Investments Market Adjustments	0	0	0	0	0	0	0.00%	0	0	0	0	0	0	0.00%
7002 Interest Income	24,364	6,176	11,857	5,092	47,488	81,994	57.92%	39,645	11,950	6,526	6,145	64,266	97,210	66.11%
7666 Environmental Enforcement	14,297	2,445	4,005	2,337	23,084	6,000	384.74%	3,609	1,829	4,130	2,435	12,003	2,000	600.15%
7670 Miscellaneous	1,677	20	363	136	2,196	0	0.00%	1,771	144	324	121	2,360	0	0.00%
7685 Sales Tax Contractors	0	0	0	0	0	0	0.00%	0	0	0	0	0	0	0.00%
7686 Insurance Settlements	1,908	0	0	0	1,908	0	0.00%	0	0	60,984	0	60,984	0	0.00%
Total	42,246	8,641	16,225	7,565	74,677	87,994	84.87%	45,025	13,923	71,964	8,701	139,613	99,210	140.72%
Total Solid Waste Fund	5,649,226	662,574	495,378	310,901	7,118,079	9,099,983	78.22%	5,796,018	721,344	599,938	201,228	7,318,528	8,336,658	87.79%

CROWN CENTER FINANCIAL SUMMARY

	FY2014							FY2013						
	Actual				Total	Budget	%	Actual				Total	Budget	%
	Jul-Dec	Jan	Feb	Mar				Jul-Dec	Jan	Feb	Mar			
Operating Revenues														
Crown Center Building Rent	87,435	0	0	0	87,435	620,000	14.10%	132,833	120,509	55,658	60,019	369,019	620,000	59.52%
Crown Center Equipment Rent	20,999	0	0	0	20,999	215,000	9.77%	63,250	28,438	24,648	13,018	129,354	215,000	60.16%
Crown Center Recovered Expense	98,828	0	541	0	99,369	500,000	19.87%	106,811	104,628	44,615	24,525	280,579	500,000	56.12%
Crown Center Facility Surcharge	64,893	0	0	0	64,893	294,500	22.03%	69,450	70,411	52,230	23,918	216,009	310,000	69.68%
Crown Center Miscellaneous	0	0	0	15,480	15,480	7,500	206.40%	3,533	1,124	3,377	1,154	9,188	7,500	122.51%
Crown Center Ticket Rebates	0	0	0	0	0	85,500	0.00%	15,907	12,548	7,353	7,633	43,441	90,000	48.27%
Crown Center Box Office Fees	3,494	0	0	0	3,494	5,000	69.88%	1,114	158	659	0	1,931	12,000	16.09%
Crown Center Concessions	13,758	0	0	0	13,758	498,750	2.76%	63,136	143,070	39,117	51,965	297,288	525,000	56.63%
Crown Center Marketing Revenue	12,041	0	0	0	12,041	199,500	6.04%	52,151	21,746	18,093	31,412	123,402	210,000	58.76%
Total Operating Revenues	301,448	0	541	15,480	317,469	2,425,750	13.09%	508,185	502,632	245,750	213,644	1,470,210	2,489,500	59.06%
Operating Expenses														
Salaries	635,243	5,888	0	0	641,131	671,331	95.50%	914,015	139,444	139,734	152,141	1,345,334	1,894,981	70.99%
Benefits	211,048	1,433	0	0	212,481	347,024	61.23%	279,541	58,257	44,407	20,879	403,084	809,529	49.79%
Operating														
Sponsored Events	55,410	0	0	0	55,410	100,000	55.41%	0	0	0	0	0	400,000	0.00%
Contracted Services	235,105	0	0	0	235,105	327,305	71.83%	337,980	96,440	74,338	100,479	609,237	942,000	64.67%
Maintenance & Repair	495,320	7,263	1,904	258	504,745	769,759	65.57%	245,953	24,492	18,980	24,965	314,390	753,850	41.70%
Utilities	292,762	0	0	0	292,762	323,177	90.59%	364,774	100,227	79,115	83,106	627,222	845,000	74.23%
Other	305,493	2,727	338	18,024	326,582	408,752	79.90%	456,478	30,895	28,341	40,058	555,772	769,521	72.22%
Capital Outlay	213,495	0	0	0	213,495	379,153	56.31%	0	0	22,480	22,480	44,960	420,000	10.70%
Global Operating Fee	2,595,400	687,291	0	482,236	3,764,927	3,282,692	114.69%							
Global Management Fee	16,000	16,000	0	16,000	48,000	64,000	75.00%							
Global Transition Costs	0	15,615	0	0	15,615	50,000	31.23%							
Global Incentive Payment	0	0	0	0	0	0	0.00%							
Total Operating Expenses	5,055,276	736,218	2,242	516,518	6,310,254	6,723,193	93.86%	2,598,741	449,755	407,395	444,108	3,899,999	6,834,881	57.06%
Operating Rev over Operating Exp	(4,753,828)	(736,218)	(1,702)	(501,038)	(5,992,785)	(4,297,443)	139.45%	(2,090,556)	52,877	(161,645)	(230,464)	(2,429,789)	(4,345,381)	55.92%
Non Operating Revenues and Appropriated Fund Balance														
Interest Earned on Investments	80	14	12	10	116	0	0.00%	100	27	24	27	178	0	0.00%
Sales Tax Contractors	3,741	0	0	0	3,741	0	0.00%	335	0	0	0	335	0	0.00%
Transfers In														
Fund 114 (Food & Beverage Fund)	1,751,927	0	0	875,964	2,627,891	3,503,854	75.00%	1,675,688	279,281	279,281	279,281	2,513,532	3,351,376	75.00%
Fund 621 (Civic Center Motel Tax)	0	0	0	0	0	0	0.00%	90,500	30,167	30,167	30,167	181,001	362,000	50.00%
Appropriated Fund Balance	0	0	0	0	0	848,782	0.00%	0	0	0	0	0	687,198	0.00%
Total Non-Operating and Fund Bal	1,755,748	14	12	875,974	2,631,747	4,352,636	60.46%	1,766,623	309,475	309,472	309,475	2,695,046	4,400,574	61.24%
Nonoperating Expenses														
Arena/Theater	0	0	0	0	0	0	0.00%	0	0	0	0	0	0	0.00%
Transfer Out- Fund 101 (General Fund)	27,597	0	0	13,798	41,395	55,193	75.00%	27,596	4,599	4,599	4,599	41,394	55,193	75.00%
Total Nonoperating Expenses	27,597	0	0	13,798	41,395	55,193	75.00%	27,596	4,599	4,599	4,599	41,394	55,193	75.00%
Non-Oper Rev over Non-Oper Exp	1,728,151	14	12	862,175	2,590,352	4,297,443		1,739,027	304,876	304,873	304,876	2,653,652	4,345,381	
Total Revenue over Total Exp	(3,025,677)	(736,204)	(1,690)	361,138	(3,402,433)	0		(351,529)	357,753	143,228	74,412	223,862	0	



CROWN CENTER
FINANCIAL STATEMENTS
MARCH 31, 2014



Director of Finance



General Manager

**GLOBAL
SPECTRUM**
a subsidiary of COMCAST SPECTRUM

THE CROWN CENTER
BALANCE SHEET COMMENTS
FOR FIVE MONTHS ENDING MARCH 2014

ACCOUNTS RECEIVABLE

<u>AGED RECEIVABLES:</u>	<u>AMOUNT</u>	<u>%</u>	<u>2-28-14</u>	
CURRENT	\$ 11,414	23.0%	0	
OVER 30 DAYS	38,160	77.0%	0	County transition cost
OVER 60 DAYS	-	0.0%	0	
OVER 90 DAYS*	-	0.0%	0	
OVER 120 DAYS*	-	0.0%	0	
TOTAL: \$	49,574	100.0%	0	

PREPAID EXPENSES

Prepaid Subscriptions and renewals	4,520
	4,520

* RECEIVABLES INCLUDED IN OVER 90 & 120 DAY CATEGORY:

<u>CUSTOMER</u>	<u>INV. DATE</u>	<u>AMOUNT</u>	<u>COMMENT</u>
		0	
TOTAL		0	

ACCOUNTS PAYABLE

<u>AGED PAYABLES:</u>	<u>AMOUNT</u>	<u>%</u>	<u>PAYMENTS THROUGH 2-28-14</u>
CURRENT	\$ 463,119	100.0%	
OVER 30 DAYS	-	0.0%	
OVER 60 DAYS	-	0.0%	
OVER 90 DAYS*	-	0.0%	
OVER 120 DAYS*	-	0.0%	
TOTAL: \$	463,119	100.0%	

ACCRUED LIABILITIES	\$ 86,867
ACCRUED EVENT LIABILITIES	\$ 392,373
DEFERRED SUITES AND SIGNAGE REVENUE	\$ 6,144

* PAYABLES INCLUDED IN OVER 90 DAY CATEGORY:

<u>VENDOR</u>	<u>INV. DATE</u>	<u>AMOUNT</u>	<u>PAYMENTS THROUGH 2-28-14</u>
		0	0
TOTAL		0	0

THE CROWN CENTER
FINANCIAL STATEMENT COMMENTS
FOR MARCH 2014

4/28/14
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	ACTUAL	BUDGET	FAV(UNFAV) VARIANCE
NO OF EVENTS	39	39	-
ATTENDANCE	59,011	59,011	-
DIRECT EVENT INCOME	\$ 119,134	\$ 119,134	-
SUITE TICKET REVENUE	\$ -	\$ -	-
SURCHARGE REVENUE	52,499	52,499	-
TICKET REBATE	22,748	22,748	-
CONCESSIONS	70,840	70,840	-
CATERING	8,179	8,179	-
NOVELTIES	-	-	-
TOTAL EVENT INCOME	273,400	273,400	-
SIGNAGE INCOME	2,471	942	1,529
SUITE INCOME	2,466	2,455	11
TOTAL ADVERTISING INCOME	4,937	3,397	
MISCELLANEOUS INCOME	6,385	3,000	3,385
INDIRECT EXPENSES	440,043	642,117	202,074
NET INCOME (LOSS)	\$ (155,321)	\$ (362,320)	206,999

COMMENTS:

EVENT INCOME:		
	FAV(UNFAV) VARIANCE	COMMENTS
Daville Roller Derby		Actual numbers equal budget numbers due to County budget figures being based on gross revenue and Global Spectrum actual numbers are based on net revenue. See Rolling Forecast Sheet
Special Forces Graduation		
Harlem Globetrotters		
Fireantz vs Knoxville Ice Bears		
Fireantz vs Louisiana Ice Gators		
Fireantz vs Louisiana Ice Gators		
Fireantz vs Peoria Rivermen		
Fireantz vs Peoria Rivermen		
Fireantz vs Knoxville Ice Bears		
Joan Rivers		
American Girl Fashion Show		
Ringling Brothers Circus		
Hugs and Kisses Consignment Sale		
Tyler Perry Play-Hell Hath No Fury		
ATA Taekwondo Tournament		
NC Regional Basketball Tournament		
Suessical		
Command Performance Breakfast		
Civil Affairs Graduation		
Beauty and the Beast		
Break the Cycle of Child Abuse		
Delta Sigma Theta Brunch		
Scooby Doo Live		
Plus Size Women's Expo		
Cape Fear Heros vs Atlanta Sharks		
Mindless Behavior		
Sweet 16 Birthday Bash		
CC Job Fair		
Dreamville Youth Conference		
NCDPI Meeting		
	<u>-</u>	
ADVERTISING INCOME:		
	FAV(UNFAV) VARIANCE	COMMENTS
SIGNAGE INCOME	\$ 1,529	Miscellaneous revenue for production of signs for new clients
SUITE INCOME	11	
	<u>\$ 1,540</u>	
OTHER INCOME (MISC):		
	FAV(UNFAV) VARIANCE	COMMENTS
MISCELLANEOUS INCOME	\$ 3,385	Miscellaneous income from vendors for Open House
	<u>\$ 3,385</u>	
INDIRECT EXPENSES:		
	FAV(UNFAV) VARIANCE	COMMENTS
EXECUTIVE	1,881	
EVENT SERVICES	(2,368)	Travel and professional development not budgeted
FINANCE	933	
OPERATIONS	96,781	Contracted services charged to events and floor project started in March not Feb
MARKETING	(13,262)	New advertising contracts not budgeted
BOX OFFICE	1,838	Part time wages less than budget
OVERHEAD	116,270	Utilities and miscellaneous projects less than budgeted
	<u>202,073</u>	

THE CROWN CENTER
FINANCIAL STATEMENT COMMENTS
FOR FIVE MONTHS ENDING MARCH 2014

4/28/14
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	ACTUAL	BUDGET	FAV(UNFAV) VARIANCE
NO OF EVENTS	134	134	-
ATTENDANCE	253,938	253,938	-
DIRECT EVENT INCOME	\$ 453,808	\$ 453,808	-
SUITE TICKET REVENUE	3,375	3,375	-
SURCHARGE REVENUE	223,168	223,168	-
TICKET REBATE	83,977	83,977	-
CONCESSIONS	253,710	253,710	-
CATERING	22,752	22,752	-
NOVELTIES	7,314	7,314	-
TOTAL EVENT INCOME	1,048,104	1,048,104	-
SIGNAGE INCOME	8,621	7,508	1,113
SUITE INCOME	14,206	15,609	(1,403)
TOTAL ADVERTISING INCOME	22,827	23,117	-
MISCELLANEOUS INCOME	77,454	55,287	22,167
INDIRECT EXPENSES	1,703,828	2,233,718	529,890
NET INCOME (LOSS)	\$ (555,443)	\$ (1,107,210)	551,767

COMMENTS:

EVENT INCOME:		
	FAV(UNFAV) VARIANCE	COMMENTS
Graduations		Actual numbers equal budget numbers due to County budget figures being based on gross revenue and Global Spectrum actual numbers are based on net revenue. See Rolling Forecast Sheet
Hockey		
Trade Shows		
Circus		
Ballroom Events		
Minor Concerts		
School Shows		
Harlem Globetrotters		
Other		
Arena Football		
Basketball		
Roller Derby		
Meetings		
Comedy		
	<u>-</u>	
ADVERTISING INCOME:		
	FAV(UNFAV) VARIANCE	COMMENTS
ADVERTISING INCOME	\$ 1,114	H&H contract not renewed
SUITE INCOME	(1,403)	
	<u>\$ (289)</u>	
OTHER INCOME (MISC):		
	FAV(UNFAV) VARIANCE	COMMENTS
MISCELLANEOUS INCOME	\$ 22,167	Reimbursements for County share of utilities were not budgeted
	<u>\$ 22,167</u>	
INDIRECT EXPENSES:		
	FAV(UNFAV) VARIANCE	COMMENTS
EXECUTIVE	13,747	AGM charged to events in January but budgeted in Executive
EVENT SERVICES	(2,787)	
FINANCE	1,167	Utilities under budget and only half of floor project paid so far
OPERATIONS	139,249	
MARKETING	(14,413)	
BOX OFFICE	3,144	Advertising and new computer programs not budgeted
OVERHEAD	389,782	
	<u>529,889</u>	Utilities under budget and miscellaneous projects under budget

CROWN CENTER
BALANCE SHEET
March 2014

ASSETS:

CURRENT ASSETS:

Operating Account	\$ 1,101,237	
Event Account	2,554,921	
Box Office Change Fund	5,000	
Petty Cash	500	
Cash and Cash Equivalents		\$ 3,661,658
AR-County	5,199	
AR-Global Transition Costs	37,836	
AR-Sales Tax Receivable	6,215	
AR-Other Global Facilities	324	
Accounts Receivable		49,574
Prepaid Expenses		4,520

TOTAL ASSETS

\$ 3,715,751

LIABILITIES AND EQUITY

CURRENT LIABILITIES

Accounts Payable Trade		\$ 463,119
401k Employer Portio	\$ 1,694	
Sales Tax Payable	(4,419)	
4% NC Withholding Tax	60	
Payroll and Sales Tax Payable		(2,665)
Deferred Rebate Revenue	22,354	
Ticket On Consignment	(32,852)	
Deferred Tickets	467,839	
Deferred Ticket Revenue		457,341
Contract Deposits	84,713	
Other Deductions Payable	2,115	
Insurance Payable	448	
Accrued Commissions	970	
Credit Card Fees	1,286	
Deferred Revenues-Suite and Signage	6,144	
Accrued Liabilities and Revenue		95,677
Event Liabilities		(64,968)
Total Liabilities		948,503

EQUITY

Funding/Working Capital	3,322,691
Retained Earnings- Current Year	(555,443)
Total Equity	<u>2,767,248</u>

TOTAL LIABILITIES AND EQUITY

\$ 3,715,751

CROWN CENTER
CONSOLIDATED INCOME STATEMENT
For the Five Months Ending March 2014

	PERIOD TO DATE			YEAR TO DATE		
	Actual	Curr Budget	Budget Variance	Actual	Curr Budget	Budget Variance
Number of Events	39	39	-	134	134	-
Total Paid General	45,619	45,619	-	205,439	205,439	-
Turnstile Attendance- General	59,011	59,011	-	253,938	253,938	-
RENTAL INCOME						
GROSS TICKET REVENUE	\$ 834,873	\$ 834,873	\$ -	\$ 3,195,409	\$ 3,195,409	\$ -
OTHER REVENUE	60,596	60,596	-	285,484	285,484	-
LESS: TAXES	(20,092)	(20,092)	-	(85,504)	(85,504)	-
NET REVENUE AFTER TAXES	875,377	875,377	-	3,395,389	3,395,389	-
TENANT CHARGES	(720,920)	(720,920)	-	(2,897,196)	(2,897,196)	(0)
NET RENTAL INCOME	154,457	154,457	-	498,193	498,194	(0)
NET SERVICE INCOME / (LOSS)	(35,323)	(35,323)	-	(44,386)	(44,386)	(0)
DIRECT EVENT INCOME	119,134	119,134	-	453,808	453,808	(0)
SUITE TICKET REVENUE	-	-	-	3,375	3,375	-
SURCHARGE REVENUE	52,499	52,499	-	223,168	223,168	-
TICKET REBATE REVENUE	22,748	22,748	-	83,977	83,977	-
TOTAL SURCHARGE/REBATE/PRESHOW	75,247	75,247	-	310,520	310,520	-
ANCILLARY INCOME						
CONCESSIONS	70,840	70,840	-	253,710	253,710	-
CATERING	8,179	8,179	-	22,752	22,752	-
NOVELTY	-	-	-	7,315	7,315	-
TOTAL ANCILLARY INCOME	79,019	79,019	-	283,777	283,777	-
EVENT OPERATING INCOME	273,401	273,401	-	1,048,104	1,048,104	(0)
SIGNAGE INCOME	2,471	942	1,529	8,621	7,508	1,114
SUITE INCOME	2,466	2,455	11	14,206	15,609	(1,403)
TOTAL SIGNAGE AND SUITES INCOME	4,938	3,397	1,541	22,827	23,117	(289)
OTHER INCOME						
MISC INCOME	6,385	3,000	3,385	77,454	55,287	22,167
TOTAL OTHER INCOME	6,385	3,000	3,385	77,454	55,287	22,167
INDIRECT EXPENSES:						
EXECUTIVE	26,584	28,465	1,881	117,847	131,594	13,747
MARKETING & SALES	42,028	28,766	(13,262)	159,070	144,657	(14,413)
FINANCE	11,567	12,500	933	55,527	56,693	1,167
EVENT SERVICES	20,534	18,166	(2,368)	99,612	96,825	(2,787)
OPERATIONS	218,221	315,002	96,781	732,512	871,762	139,249
BOX OFFICE	9,830	11,668	1,838	50,492	53,636	3,144
OVERHEAD	111,280	227,550	116,270	488,768	878,551	389,782
TOTAL INDIRECT EXPENSES	440,043	642,117	202,074	1,703,829	2,233,718	529,889
NET OPERATING INCOME (LOSS)	\$ (155,320)	\$ (362,319)	\$ 206,999	\$ (555,443)	\$ (1,107,210)	\$ 551,767

CROWN CENTER
CONSOLIDATED INCOME STATEMENT
For the Five Months Ending March 2014

PERIOD TO DATE		
Actual	Curr Budget	Budget Variance

YEAR TO DATE		
Actual	Curr Budget	Budget Variance

GROSS REVENUE RECAP:

GROSS TICKET REVENUE	\$ 834,873	\$ 834,873	-
GROSS OTHER EVENT REVENUE	60,596	60,596	-
GROSS SURCHARGE REVENUE	65,744	65,744	-
GROSS TICKET REBATE REVENUE	22,748	22,748	-
GROSS CONCESSIONS REVENUE	179,448	179,448	-
GROSS CATERING REVENUE	30,698	30,698	-
GROSS NOVELTY REVENUE	-	-	-
GROSS ADVERTISING REVENUE	2,471	942	1,529
GROSS SUITE INCOME	2,466	2,455	11
GROSS MISC REVENUE	6,385	3,000	3,385
TOTAL GROSS REVENUE	\$ 1,205,429	\$ 1,200,504	4,925

GROSS TICKET REVENUE	\$ 3,198,953	\$ 3,198,953	-
GROSS OTHER EVENT REVENUE	285,484	285,484	-
GROSS SURCHARGE REVENUE	259,785	259,785	-
GROSS TICKET REBATE REVENUE	86,414	86,414	-
GROSS CONCESSIONS REVENUE	711,028	711,028	-
GROSS CATERING REVENUE	85,862	85,862	-
GROSS NOVELTY REVENUE	13,346	13,346	-
GROSS ADVERTISING REVENUE	8,621	7,508	1,114
GROSS SUITE INCOME	14,206	15,609	(1,403)
GROSS MISC REVENUE	77,454	55,287	22,167
TOTAL GROSS REVENUE	\$ 4,759,057	\$ 4,737,276	21,781

CROWN CENTER
OTHER INCOME
For the Five Months Ending March 2014

	Period To Date			Year To Date			Annual		
	Actual	Curr Budget	Budget Var	Actual	Curr Budget	Budget Var	Actual	Annual Budget	Budget Var
ADVERTISING INCOME	\$ 2,471	\$ 942	\$ 1,529	\$ 8,621	\$ 7,508	\$ 1,114	\$ 8,621	\$ 10,334	\$ (1,712)
SUITE INCOME	2,466	2,455	11	14,206	15,609	(1,403)	14,206	22,974	(8,768)
TOTAL SIGNAGE AND SUITES INCOME	\$ 4,938	\$ 3,397	1,541	\$ 22,827	\$ 23,117	(289)	\$ 22,827	\$ 33,308	(10,480)
MISC INCOME	\$ 6,385	\$ 3,000	3,385	\$ 77,454	\$ 55,287	22,167	\$ 77,454	\$ 76,287	1,167
TOTAL OTHER INCOME	\$ 6,385	\$ 3,000	\$ 3,385	\$ 77,454	\$ 55,287	\$ 22,167	\$ 77,454	\$ 76,287	\$ 1,167

**CROWN COMPLEX
ROLLING FORECAST
FYE 06/30/14**

	COUNTY July-Oct 2013	ACTUAL Nov-March 2014	PROJECTED April-June 2014	TOTAL ACT/PROJ FY 2014	ORIG BUDGET FYE 06/30/14	FAV(UNFAV) VARIANCE
# OF EVENTS		134		134		134
GROSS REVENUE		3,195,409	1,500,000	\$ 4,695,409		4,695,409
TENANT CHARGES		(2,897,196)	(1,312,500)	(4,209,696)		(4,209,696)
NET RENTAL INCOME	\$ 301,988	\$ 498,194	\$ 187,500	987,682	\$ 2,425,750	(1,438,068)
SERVICE INCOME		(44,386)	4,500	(39,886)		(39,886)
SURCHARGE REVENUE		223,168	56,478	279,646		279,646
CONVENIENCE FEE REVENUE		83,977	32,638	116,615		116,615
SUITE REVENUE		3,375	5,003	8,378		8,378
ANCILLARY INCOME		283,777	85,000	368,777		368,777
TOTAL EVENT INCOME	\$ 301,988	\$ 1,048,105	\$ 371,119	\$ 1,721,212	\$ 2,425,750	\$ (704,538)
PREMIUM / OTHER INCOME	-	100,281	18,750	119,031	-	119,031
INDIRECT EXPENSES	2,443,248	1,703,829	1,250,000	5,397,077	6,359,040	961,963
NET INCOME (LOSS)	\$ (2,141,260) (a)	\$ (555,443) (b)	\$ (860,131) (b)	\$ (3,556,834) (b)	\$ (3,933,290) (a)	\$ 376,456 (c)

* Above information does not include any food and beverage tax allocations.

** Above information does not include any capital outlay.

(a) The fiscal year 2014 County budget for revenue is reflective of gross revenue and does not include any event related expenses such as security, contract services, etc. All County expenses to include event expenses were reported in the expense line. Reporting income in this manner causes inflated revenue reports (gross numbers) and inflated expenses as event related expenses were not charged to the event.

(b) Global Spectrum actual and projected revenue is reported as net revenue, which is gross revenue less all event related expenses.

(c) Due to the different accounting methods used to report revenue and expenses, the following will be reflected in our finances:

* Actual and projected revenue numbers, reported as net, will show a variance of approximately \$(704,538) and \$119,031 vs the County revenue budget, which has been reported as gross.

* Actual and projected expense numbers do not include any event related expenses, which have been settled directly to each event. Recording expenses in this manner will show a variance of approximately \$961,963 vs the County budget, which included all expenses.


Director of Finance


General Manager