

KENNETH S. EDGE
Chairman

W. MARSHALL FAIRCLOTH
Vice Chairman

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



CUMBERLAND ★ COUNTY ★ NORTH CAROLINA

BOARD OF COMMISSIONERS

CANDICE WHITE
Clerk to the Board

KELLIE BEAM
Deputy Clerk

MEMORANDUM

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

FROM: Candice H. White, Clerk to the Board

DATE: March 30, 2015

SUBJECT: Finance Committee Meeting – Thursday, April 2, 2015

There will be a regular meeting of the Finance Committee on Thursday, April 2, 2015 at 9:30 AM in Room 564 of the Cumberland County Courthouse located at 117 Dick Street, Fayetteville, NC.

AGENDA

1. Approval of Minutes – February 5, 2015 Regular Meeting (**Pg. 2**)
2. Consideration of Changes in Audit Standards Regarding Use of Internal Auditors (**Pg. 10**)
3. Report and Recommendation Regarding Phase III of Classification and Pay Study (**Pg. 12**)
4. Consideration of Funding of Continuum of Care Homeless Management Information System (HMIS) (**Pg. 13**)
5. Review of Proposed Senate Bill 369, Sales Tax Fairness Act (**Pg. 14**)
6. Monthly Financial Report (**Pg. 17**)
7. Other Matters of Business (**No Materials**)

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

DRAFT

CUMBERLAND COUNTY FINANCE COMMITTEE
COURTHOUSE, 117 DICK STREET, 5TH FLOOR, ROOM 564
FEBRUARY 5, 2015 - 9:30 AM
MINUTES

MEMBERS PRESENT: Commissioner Marshall Faircloth, Chairman
Commissioner Larry Lancaster

MEMBERS ABSENT: Commissioner Jeannette Council

OTHERS: Amy Cannon, County Manager
James Lawson, Deputy County Manager
Melissa Cardinali, Assistant County Manager
Rick Moorefield, County Attorney
Vicki Evans, Finance Director
Randy Beeman, Emergency Services Director
Brenda Jackson, Social Services Director
Claretta Johnson, Social Services Assistant Director
Kim Cribb, Social Services Budget Manager
Melinda Murray, Social Services Finance Manager
Ed Melvin, Social Services Board Member
Tony Rand, Workforce Development Senior Vice President
for Business and Finance
Carl Mitchell, FTCC Vice President of Human Resources,
Workforce Development and Institutional
Effectiveness
Betty Smith, FTCC Senior Vice President for Business and
Finance
Jon Soles, Public Information Specialist
Candice White, Clerk to the Board
Press

Commissioner Faircloth called the meeting to order.

1. ELECTION OF 2015 FINANCE COMMITTEE CHAIRMAN

MOTION: Commissioner Lancaster moved to appoint Commissioner Faircloth as the 2015 Finance Committee Chairman.

SECOND: Commissioner Faircloth

VOTE: UNANIMOUS (2-0)

DRAFT

2. APPROVAL OF MINUTES – OCTOBER 2, 2014 REGULAR MEETING

MOTION: Commissioner Faircloth moved to approve the October 2, 2015 meeting minutes.
SECOND: Commissioner Lancaster
VOTE: UNANIMOUS (2-0)

3. CONSIDERATION OF TRANSFER OF WORKFORCE DEVELOPMENT ADMINISTRATIVE AND FISCAL FUNCTIONS

BACKGROUND:

The Workforce Development Program has undergone significant changes in the last few years. In FY2012, the Workforce Development Program was transitioned to Fayetteville Technical Community College (FTCC). With that transition, the WFD Board and its members have taken a more active role, providing guidance, direction and advocacy to the program. Last year, the program went through yet another major transition as Senate Bill 73 required that the Summer Youth and Dislocated Worker Programs be bid through an RFP process. The Summer Youth Program was transitioned to Cumberland County Schools and the Dislocated Worker Program was transitioned to ResCare, a private provider.

The latest development is the new Workforce Innovation and Opportunity Act (WIOA) which is effective July 1, 2015. This new law includes a provision that allows direct contracts for class size training, instead of individualized training contracts.

Since FTCC still serves as the fiscal agent for the Workforce Development function, they would not be eligible to receive these class-sized training dollars. This new option under the WIOA perfectly matches the community college's core mission of providing workforce skills training. Therefore, it will be necessary for another entity to assume the responsibility for the Workforce Development Program.

FTCC has approached the county regarding the assumption of these administrative responsibilities, which will include contract and fiscal oversight, transition of five administrative personnel to the county, and coordination of WFD board activities. The staff will remain in the building with the Employment Security Commission and this transition should not provide any disruption to service delivery.

RECOMMENDATION/PROPOSED ACTION:

Direct the County Manager and County Attorney to work with the Community College in transferring the administrative and fiscal oversight to the county as well as the five employees which are directly responsible for these functions.

Amy Cannon, County Manager, reviewed the background information as recorded above. Ms. Cannon explained under the new Workforce Innovation and Opportunity Act (WIOA) the fiscal and administrative agent cannot receive training dollars. Ms. Cannon stated because the

DRAFT

county depends on FTCC for its workforce training throughout the county, it makes sense that they should be able to receive the class-sized training dollars.

Carl Mitchell, FTCC Vice President of Human Resources, Workforce Development and Institutional Effectiveness, provided a presentation with the information as recorded below and stated in fiscal year when FTCC became the program/fiscal agent, it took over business and finance functions, operation of the WFD Board and program activities of the WFD Board. Mr. Mitchell stated since that time, services have quadrupled and the number of clients and programs has been expanded to include the implementation of an On the Job Training (OJT) program.

Historical Recap of Workforce Development (WFD) Board

- FTCC became program/fiscal agent on July 1, 2011 (fiscal year 2012)
- Board is engaged and enthusiastic (23 members continue to be appointed by Commissioners)
- Bi-monthly board meetings with engaging discussions on strategic directions, policy and procedure adjustments and continuous improvement strategies and activities
- Bi-monthly budget updates, reviews and approvals by the Board
- Steady expansion of services to clients, raising the visibility of the Center, its services and programs, to local employers and residents
- Many changes have occurred as result of State and Federal legislation including:
 - Integration of ESC and WFD services
 - Change to Career Center Concept (now NCWorks)
 - Workforce Innovation and Opportunity Action (effective July 1, 2015)

Mr. Mitchell provided an overview of the WIOA and stated the new law allows the WFD Board to release Requests for Proposals (RFPs) for class-size training opportunities and FTCC is just one of many service providers that can compete for those contracts. Mr. Mitchell stated FTCC found itself in a difficult position under the WIOA because it would be the entity releasing the RFP, competing for the RFP and evaluating who would be awarded the contract. Mr. Mitchell stated with FTCC being put in this position, it would no longer be able to compete for class-size training contracts

Workforce Innovation and Opportunity Act (WIOA)

Key Points Affecting Today's Discussion

- Signed into law on July 22, 2014 superseding Workforce Investment Act of 1998 – Law effective July 1, 2015
- WIOA allows workforce development training opportunities to be awarded to community colleges
- Training Contracts are to be awarded by the WFD Board
- WIOA language allows “direct contracts with higher education institutions” which hits at the heart of FTCC’s core mission
- FTCC is just one of many eligible training providers that could compete for such contracts
- As a competitor for class-size training contracts and program/fiscal agent, FTCC will be placed in the inappropriate position of signing both sides of WIOA training contracts during negotiation processes

DRAFT

- Appearance of unfairness to other training providers
- Appearance that FTCC was in a position to favor itself in training contracts

Mr. Mitchell stated in 2011, sixteen employees transitioned from the county to FTCC; the transition went smoothly, employees were protected and there was no significant loss of benefits. Mr. Mitchell stated since that time, the NCWorks law also required that FTCC could no longer operate the center with FTCC staff and an RFP had to be released for award of the delivery to adult and dislocated workers and the youth program. Mr. Mitchell stated ResCare Services, the nation's leading Workforce Development delivery company, won the contract to provide Adult and Dislocated Worker Program services and absorbed FTCC's employees. Mr. Mitchell stated Cumberland County Schools won the contract and has provided Youth Program services for the past year. Mr. Mitchell stated only three employees will be transferred back to the county for administrative support and contractual oversight.

Vision & Mission (Significant Accomplishments)

- Regardless of the multiple mandated changes in operations, the Center has continued to grow in numbers of clients, services and programs
- Previous transition went smoothly without disruption of services to residents
- Processes have been re-engineered several times since transition
(Quadrupled the number of services since July 2011)
- Costs of services have been reduced from \$2000 per participant to \$505 per participant
- Smooth transition to the NCWorks Center concept with two contractors providing services:
 - ResCare provides Adult and Dislocated Worker Program services
 - Cumberland County Schools provides Youth Program services
 - Administrative Support to Workforce Development Board
 - Workforce Development Director (Jim Lott)
 - Accountant (Nedra Rodriguez)
 - Admin Staff consisting of one permanent and one temporary employee (Peggy Aazam)

Mr. Mitchell provided highlights moving forward and key dates involved with the transition plan. Questions followed. Ms. Cannon spoke to the excellent job FTCC did managing the WFD program.

Going Forward

- Program are well-funded (approximately \$3 million annually) and administered by well-respected contractors
- Rescare is the largest provider of Career Center services in the nation (contract extended through June 2016)
- Cumberland County School System is widely respected and performing Youth Services support in an excellent manner (contract extended to June 2016)
- County sent FTCC 16 employees in 2011
 - FTCC will be transitioning 3 permanent and 1 temporary
 - All four employees are well-trained, knowledgeable and engaged

DRAFT

Transition Plan

- February 16, 2015 – County Commissioner Meeting
- February 17-28, 2015 – Letter notice to transitioning employees and to NC Department of Commerce
- March 2015 – Human Resources, Legal staff and Business and Finance Departments coordinate transition plans (same process used in 2011)
- April 2015 – Assign contracts to County (effective July 1, 2015)
- April to June 2015 – Departments on both sides will work together to assure an orderly transition of both employees and financial obligations on July 1, 2015

MOTION: Commissioner Lancaster moved to recommend to the full Board that it direct the County Manager and County Attorney to work with the Community College in transferring the administrative and fiscal oversight to the county as well as the five employees directly responsible for these functions.

SECOND: Commissioner Faircloth

VOTE: UNANIMOUS (2-0)

4. CONSIDERATION OF REQUEST FOR SEVENTEEN (17) NEW CHILD WELFARE POSITIONS

BACKGROUND:

A Budget Revision for FY 2014-15 for 17 new child welfare positions has been submitted to County Management. According to North Carolina state law and policy, local DSS agencies are required to maintain the following in the child welfare program: a caseload of 10 families per social worker and a staffing ratio of one supervisor to five social workers. With demand increasing for child protective services, many county DSS agencies across the state including Cumberland County exceed the mandatory caseload and staffing ratios.

The budget revision is based on new state recurring revenues, some of which legislatively mandates DSS to create positions to reduce caseloads in child welfare services. Cumberland County was one of thirty counties to receive additional funds based on the state's recognition of its staffing deficiency.

DSS is experiencing a steady increase in the need for child protective services in the community which has resulted in more children in foster care. It has, in fact, experienced an increase of 38% in number of children in foster care in the past two years. An increased number of juvenile delinquents placed in DSS custody by the court system have placed additional strain on the DSS system and workforce. Any increase in social work positions will also require additional leadership and supervisory support to address the staffing ratio.

The 17 new child welfare positions will be comprised of:

- Nine new Social Worker III positions would enhance the capacity of foster care staff to expedite reunification, adoptions and guardianship efforts and increase our capacity to conduct state required internal quality assurance reviews of the federally mandated outcomes.

DRAFT

- Four new Social Work Supervisors, three new Program Managers and one new Social Work Program Administrator position would distribute the workload of management and enhance program oversight of our Children's Services Section which will increase from 216 to 233 employees.

RECOMMENDATION/PROPOSED ACTION:

Considering the time sensitive nature of this state mandate, the need to improve critical child welfare services and efforts to expedite some reductions in staff caseloads, request is to support the submission of the associated budget revision for consideration by the Board of County Commissioners at its regular meeting on Monday, February 16, 2015.

Ms. Cannon stated county staff have worked collaboratively with Brenda Jackson, Social Services Director, and her staff to understand the request and new funding sources. Ms. Jackson reviewed the background information as recorded above and stated Social Service's has seen an increased need for child protective services especially as it relates to complex and complicated child welfare cases which in turn has created an increased workload and demand on staff. Ms. Jackson spoke to the statutory caseload requirements for child protective services and the supervision required. Ms. Jackson advised the state recognized Social Services staffing deficiencies and the General Assembly designated recurring funds to improve the caseload and staffing ratios. Ms. Jackson stated all together there will be an increase of \$577,701 as represented by the associated budget revision.

MOTION: Commissioner Faircloth moved to recommend to the full Board approval of the budget revision for 17 new child welfare positions.
SECOND: Commissioner Lancaster
VOTE: UNANIMOUS (2-0)

Ms. Jackson stated she is working with county staff and will return at a later time to discuss increased federal revenue received for Medicaid and staffing needs as it relates to the Medicaid program.

5. CONSIDERATION OF JOINT 911 CALL CENTER FEASIBILITY STUDY

BACKGROUND:

In October 2008, Cumberland County established a Public Safety Task Force to conduct a comprehensive review of the public safety system. The focus of this task force was fire service, communications, and EMS. The task force presented its recommendations in February 2010. One of the recommendations made was the following – "For communications, immediately establish plans and standardized protocol for an all-encompassing combined communications center and a Consolidated Public Safety Answering Point (PSAP), supporting all public safety agencies, to improve response times and increase responder safety".

DRAFT

Further studies were performed to determine the compatibility of PSAP staff positions and the ease with which positions could be consolidated. At that time, the personnel expense to the County was an obstacle to consolidation.

Recently, however, the City of Fayetteville invited the County to participate in a discussion regarding the feasibility of either co-locating or consolidating county and city emergency call centers. Mission Critical Partners, a public safety consultation firm, was also invited to participate in that discussion.

There is a desire by the NC 911 Board that PSAPs move toward a regional approach as opposed to call center redundancy in a geographic area. This desire is evidenced by the grant opportunities available through the NC 911 Board. These grants are typically awarded on an annual basis and target consolidation and regional initiatives. One of the key unknown aspects of these grants is how long they will remain available to PSAPs.

Since it was believed grant funding was available for feasibility studies, Mission Critical Partners (MCP) was asked to present a proposal for conducting a feasibility study. MCP submitted that proposal to the City of Fayetteville in the fall. The total cost for the study is \$81,000. Subsequently, it was discovered that grant funds are not available for studies.

The feasibility study proposed appears to be extensive in scope including co-location / consolidation requirements for: technology /equipment, operations/staffing, governance/cost sharing, facility needs assessment, and potential site(s) for co-location or consolidation. The time needed to complete the study is dependent upon the availability of the city and county stakeholders as well as others. Since the timeline is dependent upon the participation of so many and since that participation cannot be controlled by a single person or entity, it would appear prudent to begin the study as soon as possible in order to be fully prepared for the next NC 911 Board grant cycle in the spring of 2016.

RECOMMENDATION/PROPOSED ACTION:

Staff recommends re-directing funds in the amount of \$45,000 in order to jointly participate in a co-location / consolidation feasibility study with the City of Fayetteville. Staff further recommends the Committee ask the City of Fayetteville to proceed with securing the appropriate consultant for the study and beginning the study in the current fiscal year.

Ms. Cannon stated a joint 911 call center feasibility study was brought up recently at a meeting of the Fayetteville-Cumberland Liaison Committee for either a co-located or combined 911 call center. Melissa Cardinali, Assistant County Manager, reviewed the background information as recorded above

MOTION: Commissioner Lancaster moved to recommend to the full Board approval to re-direct \$45,000 in order to jointly participate in a feasibility study with the City of Fayetteville and to recommend that the City of Fayetteville proceed with securing the appropriate consultant for the study so the study can be conducted in the current fiscal year.

DRAFT

SECOND: Commissioner Faircloth
VOTE: UNANIMOUS (2-0)

6. MONTHLY FINANCIAL REPORT

BACKGROUND:

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

- Revenues
 - Current real and personal property taxes continue at the expected pace.
 - Motor vehicle tax revenues appear strong this year.
 - Sales tax collections show improvement over last fiscal year.
- Expenditures
 - Expenditures remain in line with budget and show no unusual patterns.
- Crown center expense summary/prepared food and beverage and motel tax
 - Consolidated financial summary is included.

RECOMMENDATION/PROPOSED ACTION:

No action needed – for information purposes only.

Vicki Evans, Finance Director, reviewed the background information as recorded above. The committee concurred with the format for the Crown Center financial summary.

7. OTHER MATTERS OF BUSINESS

Ms. Cardinali provided a brief update on the financial software transition and stated the kick off date is May 1, 2015.

There being no further business, the meeting adjourned at 10:18 a.m.

AMY H. CANNON
County Manager

JAMES E. LAWSON
Deputy County Manager



MELISSA C. CARDINALI
Assistant County Manager

W. TRACY JACKSON
Assistant County Manager

OFFICE OF THE COUNTY MANAGER

**MEMO FOR THE AGENDA OF THE
APRIL 2, 2015 MEETING OF THE FACILITIES COMMITTEE**

TO: BOARD OF COUNTY COMMISSIONERS

FROM: MELISSA C. CARDINALI, ASSISTANT COUNTY MANAGER *mc*

DATE: MARCH 24, 2015

SUBJECT: CHANGES IN AUDIT STANDARDS REGARDING USE OF
INTERNAL AUDITORS

Presenter(s): Melissa C. Cardinali, Assistant County Manager
Michelle Thompson, CPA, Partner, Cherry Bekaert, LLP

Estimated of Committee Time Needed: 10 minutes

BACKGROUND

In 2004 the American Institute of Certified Public Accountants (AICPA) launched a clarity project in an effort to make Generally Accepted Auditing Standards (GAAS) easier to read, understand and apply. The final piece of this project relates to the internal audit function, which produced very specific guidelines for the use of internal auditors on an external audit. As an example of this arrangement, when Cherry Bekaert conducted the annual audit for the County in 2014, they were assisted by the County's internal auditor.

The plan was to continue the use of internal audit staff on the annual audit. However, there are some organizational structure issues addressed in the GAAS requirements that prevent Cherry Bekaert from utilizing the internal audit staff in the upcoming FY15 audit. One of the main factors is that the new standard requires the internal audit function to have a systematic and disciplined approach including quality. As the internal audit function is considered part of the internal control structure, the approach and methodology must be in place for substantially all of the fiscal year in order for the external auditors to be able to rely on the work of the internal auditor. This clarification

was issued in 2014 and effective for the County's June 30, 2015 year end. The timing of the release did not allow the County time to make the necessary organizational changes to comply with all the criteria needed for the internal audit function to be considered independent for purposes of involvement in the external audit.

Therefore, Cherry Bekaert is unable to utilize internal audit staff for the FY15 audit which will result in increased audit fees for the audit. The fee will increase by \$20,500 in the fiscal year 2015-16 budget. Additionally, an updated structure needs to be in place by July 1, 2015 that allows the external auditors to rely on the work of the County's internal audit staff.

RECOMMENDATION

The recommendation of staff is to approve the audit fee increase of \$20,500 for the fiscal year 2015 audit and direct staff to reorganize the internal audit structure and review the recommendations of Cherry Bekaert in designing an internal audit structure that allows the County to return to the use of internal audit staff on the annual audit.

AMY H. CANNON
County Manager

JAMES E. LAWSON
Deputy County Manager



CUMBERLAND
★ **COUNTY** ★
NORTH CAROLINA


ITEM NO. 3.

MELISSA C. CARDINALI
Assistant County Manager

W. TRACY JACKSON
Assistant County Manager

OFFICE OF THE COUNTY MANAGER

**MEMO FOR THE AGENDA OF THE APRIL 2, 2015
MEETING OF THE FINANCE COMMITTEE**

TO: FINANCE COMMITTEE
FROM: JAMES LAWSON, DEPUTY COUNTY MANAGER 
THROUGH: AMY CANNON, COUNTY MANAGER
DATE: MARCH 30, 2015
SUBJECT: REPORT AND RECOMMENDATIONS REGARDING PHASE III
OF CLASSIFICATION & PAY STUDY

Requested by: James Lawson, Deputy County Manager
Presenter(s): Dan Domico, HR Analyst
Estimate of Committee Time Needed: 15 Minutes

BACKGROUND:

In the Spring of 2011, the County began a comprehensive Classification and Pay Study that was conducted in phases.

Phase I of the Study involved a review of general County government positions and was implemented July 2012. Phase II involved a review of Human Services positions subject to the State Human Resources Act (i.e., positions assigned to the Department of Social Services and the Department of Public Health) and was implemented September 2013. However, due to significant state issues and uncertainty involving NCFast, Medicaid and NCTracks, the review of income maintenance caseworkers was delayed until the impact of these programs could be adequately assessed.

Phase III (i.e., the review of Income Maintenance Caseworker I positions assigned to DSS Recertification and Adult Medicaid teams) has now been completed. Based on DSS program and system changes, it has been determined that the level of responsibility for seventy-four (74) positions have increased. Therefore in coordination with the Office of State Human Resources, we are recommending that these positions be reclassified.

The Board previously set aside funding in the FY2015 budget for implementation of this final phase. The net annual projected costs of Phase III is \$96,127 after federal and state reimbursements.

RECOMMENDATION/PROPOSED ACTION:

County Management and Human Resources recommend approval of the proposed actions for Phase III of the Classification and Pay Study.

cc: County Management Team
Vicki Evans, Finance Director
Julean Self, Deputy HR Director
Dan Domico, HR Analyst

CM033015-2

AMY H. CANNON
County Manager

JAMES E. LAWSON
Deputy County Manager




ITEM NO. 4.
MELISSA C. CARDINALI
Assistant County Manager

W. TRACY JACKSON
Assistant County Manager

OFFICE OF THE COUNTY MANAGER

**MEMO FOR THE AGENDA OF THE
APRIL 2, 2015 MEETING OF THE FINANCE COMMITTEE**

TO: FINANCE COMMITTEE
FROM: JAMES LAWSON, DEPUTY COUNTY MANAGER 
DATE: MARCH 26, 2015
SUBJECT: FUNDING OF CONTINUUM OF CARE
HOMELESS MANAGEMENT INFORMATION SYSTEM (HMIS)

**Requested &
Presented By:** JAMES LAWSON, DEPUTY COUNTY MANAGER

Estimate of Committee Time Needed: 10 MINUTES

BACKGROUND

On March 12, 2015, the Continuum of Care (CoC) gave a presentation to the Fayetteville-Cumberland Liaison Committee, which included an overview of the CoC's structure and goals.

The CoC is designated as the lead agency responsible for working towards goals intended to provide more housing and services to our homeless population. An emphasis has been placed on developing an effective community-wide, coordinated intake and assessment process to better manage the referral process and available community resources. The U.S. Department of Housing and Urban Development (HUD) is requiring CoC programs to improve quality data management through the use of a HUD-approved Homeless Management Information System (HMIS) to better track client data and service provider outcomes. HUD also expects CoCs to assign a system administrator to manage the HMIS. The CoC programs within North Carolina have been approved to use the Michigan Coalition Against Homelessness (MCAH) HMIS statewide. The annual fee for the HMIS is projected at \$15,000 - \$20,000; cost projections for a system administrator vary.

During the March 12th Fayetteville-Cumberland Liaison Committee meeting, the Committee voted unanimously to endorse the funding of future programs and for the City and County representatives to present this to their respective governing bodies for consideration. The intent would be for the City and County to share equally in the costs associated with implementing and managing an HMIS.

Since the March 12th meeting, the CoC has had additional discussion regarding the upcoming MCAH HMIS conversion and recommends assigning the system administrator role internally during the initial phase following the conversion. This will provide an opportunity to test, debug and resolve any issues with the system; and fully assess system administrator responsibilities to determine the best alternative for carrying out this function moving forward. We will also explore potential funding sources to help cover the future cost for administering the HMIS. It is important to note that the CoC has submitted an application for 501(c)(3) nonprofit status, which will allow the CoC to seek additional funding opportunities for housing/homelessness initiatives.

RECOMMENDATION

In consideration of the Fayetteville-Cumberland Liaison Committee's request, County Management recommends:

1. Approval to fund the County's portion of the shared cost for the MCAH HMIS fee.
2. Utilize internal staff to carry out and assess the system administrator role to determine the future delivery of this function.

CM033015-3



FINANCE OFFICE

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

**MEMO FOR THE AGENDA OF THE
APRIL 2, 2015 MEETING OF THE FINANCE COMMITTEE**

TO: FINANCE COMMITTEE MEMBERS
FROM: VICKI EVANS, FINANCE DIRECTOR *VE*
THROUGH: MELISSA CARDINALI, ASSISTANT COUNTY MANAGER
DATE: MARCH 27, 2015
SUBJECT: SALES TAX UPDATE

Presenter(s): Vicki Evans, Finance Director

Estimate of Committee Time Needed: 5 Minutes

BACKGROUND

Finance staff have been reviewing the financial implications of S369 which is an act to phase-in the conversion of the local sales and use taxes authorized under Articles 39, 40 and 42 to a state sales and use tax that is allocated to the counties and cities on a per capita basis as a local revenue source. Analysis included a review of the bill, calls to Department of Revenue staff and the NCACC staff as well as review of the Local Sales Tax Distribution Comparison (attached) provided by the Fiscal Research Division of the Legislative Services Commission. Financial implications include:

- Phase-in is a gradual change beginning 1/1/16, concluding with full implementation in fiscal year 2019
- Cumberland County showing a gain of over \$8 million in fiscal year 2019
- The municipalities showing a combined loss of over \$8 million in fiscal year 2019
- Inflation factor accounts for nearly all gain shown in the County's projection amount
- Counties lose authority and control of sales taxes previously levied by Counties
- Removal of County option to choose ad valorem method of sales tax distribution
- City hold harmless was not factored into any of the computations (S369 repeals the article that created hold harmless, which removes the basis going forward)
- 22.5% of the collected revenue will be set aside for school funding – impact is nearly break even in comparing current law to S369

Celebrating Our Past...Embracing Our Future

- Article 46 (the one-quarter cent (.25¢) County Sales and Use Tax – County retains 100%) – This Article remains unchanged

RECOMMENDATION/PROPOSED ACTION

No action needed – for information purposes only.

Celebrating Our Past...Embracing Our Future

Local Sales Tax Distribution Comparison for Cumberland County

See Notes at the End of This Document for Calculation Information

	FY 2013-14 Actual	FY 2018-19 Projection Current Law	FY 2018-19 Projection Current Law With No Adjustment Factors	FY 2018-19 Projection SB 369	FY 2018-19 Change Compares Current Law to SB 369	
					\$	%
TOTAL (statewide)	2,278,449,793	2,706,083,617	2,706,083,617	2,706,083,617		
Cumberland County	36,420,427	43,118,380	43,147,049	51,488,233	8,369,853	19.4%
Eastover	595,345	705,738	706,059	577,660	(128,078)	-18.1%
Falcon	50,976	60,800	60,828	50,941	(9,860)	-16.2%
Fayetteville	33,602,724	39,828,651	39,846,779	32,586,166	(7,242,485)	-18.2%
Godwin	22,649	26,772	26,785	21,673	(5,099)	-19.0%
Hope Mills	2,512,905	2,985,369	2,986,725	2,464,078	(521,291)	-17.5%
Linden	20,930	24,765	24,777	20,128	(4,637)	-18.7%
Spring Lake	1,901,853	2,261,865	2,262,891	1,875,108	(386,758)	-17.1%
Stedman	169,728	201,566	201,658	166,133	(35,433)	-17.6%
Wade	91,228	108,000	108,049	87,944	(20,055)	-18.6%
	75,388,765	89,321,906	89,371,600	89,338,064	16,157	

Notes

FY 2013-14 Actual Distributions are from NC Department of Revenue Monthly Distribution Summaries, May 2013 - April 2014

All FY 2018-19 Projections assume 3.5% annual growth over FY 2013-14 actuals.

FY 2018-19 *Current Law With No Adjustment Factors* Column **does not compute the impact of adjustment factor repeal on City Hold Harmless distributions** made under G.S. 105-522. As such, projections are approximations.

FY 2018-19 *SB 369* Column uses county-level population projections from the Office of State Budget and Management, State Demographics Branch. Within a county, each municipality's population is allocated based on 2013 data.

- In a few instances, small municipalities that receive no funds in FY 2013-14 are projected to receive funds in FY 2018-19; this discrepancy comes from the per capita basis of the FY 2018-19 calculations.

March 25, 2015



FINANCE OFFICE

4th Floor, Room No. 45I, Courthouse • PO Box 1829 • Fayetteville, North Carolina 28302-1829
(910) 678-7753 • Fax (910) 323-6120

**MEMO FOR THE AGENDA OF THE
APRIL 2, 2015 MEETING OF THE FINANCE COMMITTEE**

TO: FINANCE COMMITTEE MEMBERS
FROM: VICKI EVANS, FINANCE DIRECTOR *VE*
THROUGH: MELISSA CARDINALI, ASSISTANT COUNTY MANAGER
DATE: MARCH 23, 2015
SUBJECT: MONTHLY FINANCIAL REPORT – FEBRUARY YTD FY2015

Presenter(s): Vicki Evans, Finance Director

Estimate of Committee Time Needed: 5 Minutes

BACKGROUND

The financial report is included as of February 28, 2015. Highlights include:

- Revenues
 - Current real and personal property taxes continue at the expected pace.
 - Motor vehicle tax revenues continue to appear strong this year.
 - Sales tax (report shows five collection months) collections show improvement over last fiscal year.
- Expenditures
 - Expenditures remain in line with budget and show no unusual patterns.
- Crown center expense summary/prepared food and beverage and motel tax
 - A combined year-to-date summary is provided.
 - Prepared food and beverage and motel tax summary included.

RECOMMENDATION/PROPOSED ACTION

No action needed – for information purposes only.

Celebrating Our Past...Embracing Our Future

CUMBERLAND COUNTY REVENUE SUMMARY

GENERAL FUND	FY2015							FY2014						
	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	125,150,758	19,899,605	3,526,368		148,576,731	150,400,868	98.79%	119,593,487	23,223,772	3,273,388		146,090,647	147,855,162	98.81%
Motor Vehicles - Current	12,786	1,691	537		15,013	0	0.00%	6,033,882	505,592	377,593		6,917,067	12,694,193	54.49%
Motor Vehicle - Tax & Tag	6,680,705	1,322,876	1,234,455		9,238,036	14,200,000	65.06%	2,377,240	1,050,756	1,086,416		4,514,412	3,000,000	150.48%
Prior Years & Other	2,547,874	286,454	324,709		3,159,036	4,263,000	74.10%	3,557,727	532,820	473,326		4,563,873	5,384,025	84.77%
Total	134,392,123	21,510,626	5,086,068	0	160,988,817	168,863,868	95.34%	131,562,336	25,312,940	5,210,723	0	162,085,999	168,933,380	95.95%
Category 20: Other Taxes														
Sales Tax (1¢ + Art 40 + 42+ 44+ 46)	9,503,309	3,277,956	3,438,994		16,220,259	37,516,061	43.24%	8,995,068	3,045,787	3,053,408		15,094,263	39,384,123	38.33%
Pet Registration Fees	102,921	14,245	20,555		137,721	336,236	40.96%	170,771	18,368	13,113		202,252	493,042	41.02%
Sales Tax Video & Telecommunications	269,548	0	0		269,548	556,500	48.44%	282,379	0	0		282,379	597,324	47.27%
Other Taxes	422,630	39,242	46,051		507,923	1,034,300	49.11%	416,331	41,790	42,862		500,983	1,047,519	47.83%
Total	10,298,408	3,331,443	3,505,600	0	17,135,450	39,443,097	43.44%	9,864,549	3,105,945	3,109,383	0	16,079,877	41,522,008	38.73%
Category 30: Unrestricted Intergovernmental														
ABC Store 3.5%	198,398	247,793	0		446,191	795,056	56.12%	194,042	232,854	0		426,896	795,056	53.69%
ABC Store Profit	343,662	266,286	0		609,948	1,174,000	51.95%	727,517	278,024	0		1,005,541	1,113,192	90.33%
Fay Sales Tax Equalization-Original	530,780	0	0		530,780	1,997,800	26.57%	0	0	497,374		497,374	2,079,581	23.92%
Fay Sales Tax Equalization	1,076,715	0	0		1,076,715	4,084,900	26.36%	0	0	1,013,007		1,013,007	4,253,266	23.82%
Wade Sales Tax Equalization	255	0	0		255	961	26.53%	0	0	239		239	1,001	23.88%
Eastover Sales Tax Equalization	0	0	0		0	0	0.00%	0	0	0		0	0	0.00%
Stedman Sales Tax Equalization	35	0	0		35	132	26.52%	0	0	33		33	137	24.09%
Spring Lake Sales Tax Equalization	0	0	85,970		85,970	308,760	27.84%	0	0	73,112		73,112	321,401	22.75%
Godwin Sales Tax Equalization	0	555	587		1,141	1,968	57.99%	0	0	520		520	2,173	23.93%
Other	526,847	137,149	96,645		760,641	1,011,400	75.21%	2,262,707	280,475	(1,260,788)		1,282,394	1,982,556	64.68%
Total	2,676,692	651,782	183,202	0	3,511,676	9,374,977	37.46%	3,184,266	791,353	323,497	0	4,299,116	10,548,363	40.76%
Category 40: Restricted Intergovernmental														
Health	1,971,015	640,374	276,981		2,888,370	5,506,303	52.46%	2,063,961	389,017	582,324		3,035,302	5,784,135	52.48%
Mental Health Consolidation	101,434	84,669	7,819		193,922	365,130	53.11%	140,378	60,302	22,259		222,939	453,258	49.19%
Social Services	18,598,342	4,144,577	1,563,889		24,306,808	45,953,038	52.89%	15,717,512	3,379,372	3,620,536		22,717,420	44,752,859	50.76%
Library	303,151	45,452	25,151		373,754	610,464	61.22%	545,531	114,263	46,223		706,017	762,178	92.63%
Child Support Enforcement	1,421,006	256,260	43,895		1,721,161	3,512,006	49.01%	1,403,494	251,175	288,913		1,943,582	3,286,210	59.14%
Other	802,044	62,140	218,074		1,082,258	2,166,886	49.95%	682,108	83,055	85,980		851,143	3,631,774	23.44%
Total	23,196,992	5,233,470	2,135,810	0	30,566,272	58,113,827	52.60%	20,552,984	4,277,184	4,646,235	0	29,476,403	58,670,414	50.24%
Category 50: Licenses & Permits														
Register of Deeds	772,310	113,192	111,585		997,087	1,279,169	77.95%	832,978	117,822	110,010		1,060,810	1,529,150	69.37%
Inspections	327,990	43,074	54,677		425,740	566,700	75.13%	309,752	40,127	48,780		398,659	555,000	71.83%
Total	1,100,300	43,074	166,262	0	1,422,828	1,845,869	77.08%	1,142,730	157,949	158,790	0	1,459,468	2,084,150	70.03%
Category 60: Sales & Service														
Animal Control	133,439	23,146	21,605		178,189	248,316	71.76%	126,954	17,099	19,478		163,531	213,014	76.77%
Health Department	2,613,301	298,989	429,952		3,342,243	4,335,826	77.08%	2,506,918	396,750	335,382		3,239,050	4,478,113	72.33%
Library Fees	90,400	16,810	18,961		126,171	252,000	50.07%	108,323	19,297	22,811		150,431	348,000	43.23%
Sheriff Fees	901,894	1,223,242	948,883		3,074,019	3,960,126	77.62%	1,391,292	117,668	295,446		1,804,406	3,413,955	52.85%
Social Services Fees	33,650	6,454	1,401		41,505	97,614	42.52%	28,610	2,815	8,751		40,176	114,460	35.10%
Other	200,698	142,512	25,632		368,842	1,324,508	27.85%	355,167	126,007	75,586		556,760	972,576	57.25%
Total	3,973,382	1,711,152	1,446,434	0	7,130,968	10,218,390	69.79%	4,517,264	679,636	757,454	0	5,954,353	9,540,118	62.41%
Category 70: Miscellaneous														
Interest Income	107,914	17,027	6,914		131,855	267,890	49.22%	92,112	16,222	7,986		116,320	110,000	105.75%
CFVMC	3,721,673	0	0		3,721,673	3,645,004	102.10%	3,645,004	0	0		3,645,004	3,615,271	100.82%
Other	524,595	132,598	62,736		719,929	1,262,702	57.01%	486,305	57,575	42,185		586,065	444,629	131.81%
Total	4,354,182	149,625	69,651	0	4,573,458	5,175,596	88.37%	4,223,421	73,797	50,171	0	4,347,389	4,169,900	104.26%
Subtotal Category 10-70	179,992,080	32,631,172	12,593,027	0	225,329,469	293,035,624	76.89%	175,047,550	34,398,804	14,256,253	0	223,702,605	295,468,333	75.71%
Category 90: Other Financing Sources														
Sale of Land & Buildings	10,121	12,449	1,293		23,863	0	0.00%	63,875	5,670	5,917		75,462	32,805	230.03%
Gain/Loss	0	0	0		0	0	0.00%	0	0	0		0	0	0.00%
Sale of Fixed Assets/Cash Proceeds	14,269	7,181	44		21,494	0	0.00%	0	0	0		0	0	0.00%
Transfers	983,932	3,245,898	0		4,229,830	5,677,009	74.51%	1,064,415	0	0		1,064,415	7,726,414	13.78%
Installment /Purchase Revenue	3,000,000	0	0		3,000,000	3,000,000	100.00%	0	0	0		0	0	0.00%
Proceeds General Longterm Debt	0	0	0		0	0	0.00%	0	0	15,280,101		15,280,101	15,280,102	100.00%
Fund Balance - Property Revaluations	0	0	0		0	25,400	0.00%	0	0	0		0	0	0.00%
Fund Balance Maintenance/Renovations	0	0	0		0	3,100,000	0.00%	0	0	0		0	301,311	0.00%
Fund Balance - Health	0	0	0		0	434,074	0.00%	0	0	0		0	638,490	0.00%
Fund Balance - Special	0	0	0		0	0	0.00%	0	0	0		0	2,422,378	0.00%
Fund Balance - Mental Health Transfer	0	0	0		0	2,598,786	0.00%	0	0	0		0	3,301,808	0.00%
Fund Balance -Economic Incentives	0	0	0		0	804,783	0.00%	0	0	0		0	672,774	0.00%
Fund Balance - Water & Sewer	0	0	0		0	500,000	0.00%	0	0	0		0	500,000	0.00%
Fund Balance Appropriated	0	0	0		0	14,842,701	0.00%	0	0	0		0	10,208,383	0.00%
Total	4,008,322	3,265,528	1,337	0	7,275,187	30,982,753		1,128,290	5,670	15,286,018	0	16,419,978	41,084,465	
Total General Fund	184,000,402	35,896,700	12,594,364	0	232,604,656	324,018,377		176,175,840	34,404,474	29,542,271	0	240,122,583	336,552,798	

GENERAL FUND SUMMARY OF OBLIGATIONS

GENERAL FUND	FY2015							FY2014						
	Actual					Budget	%	Actual					Budget	%
	Jul-Dec	Jan	Feb	March	Total			Jul-Dec	Jan	Feb	March	Total		
General Administration	10,691,957	962,975	1,165,174		12,820,106	19,743,646	64.93%	8,691,796	911,637	1,688,484		11,291,917	18,054,704	62.54%
Buildings & Grounds	5,281,255	327,839	335,237		5,944,331	8,137,312	73.05%	4,213,826	474,047	365,651		5,053,524	6,766,668	74.68%
General Government														
Debt Service	13,596,457	0	5,408,150		19,004,607	24,152,717	78.69%	13,938,396	0	19,315,191		33,253,587	40,411,383	82.29%
General Government Other	1,493,603	296,677	33,842		1,824,121	4,265,812	42.76%	3,229,466	17,755	12,263		3,259,484	5,959,645	54.69%
Total General Government	15,090,060	296,677	5,441,992	0	20,828,728	28,418,529	73.29%	17,167,862	17,755	19,327,454	0	36,513,071	46,371,028	78.74%
Law Enforcement														
Sheriff	13,160,060	1,666,626	1,634,966		16,461,651	24,966,997	65.93%	15,705,580	1,959,826	2,021,418		19,686,824	29,746,974	66.18%
Jail	11,903,377	1,411,893	1,506,687		14,821,956	22,817,145	64.96%	7,764,694	1,281,977	1,163,940		10,210,611	16,296,022	62.66%
Total Law Enforcement	25,063,437	3,078,519	3,141,652	0	31,283,608	47,784,142	65.47%	23,470,274	3,241,803	3,185,358	0	29,897,434	46,042,996	64.93%
Public Safety	3,637,797	425,252	420,494		4,483,543	7,422,193	60.41%	3,778,758	580,793	527,604		4,887,155	7,413,647	65.92%
Health														
Mental Health Clinic														
Health All Other	11,496,182	1,261,386	1,300,604		14,058,172	21,434,701	65.59%	11,591,879	1,329,860	1,324,817		14,246,556	22,199,381	64.18%
Total Health Department	11,496,182	1,261,386	1,300,604	0	14,058,172	21,434,701	65.59%	11,591,879	1,329,860	1,324,817	0	14,246,556	22,199,381	64.18%
Mental Health														
Mental Health Dept (LME)														
MCO														
Mental Health Other (County)	6,286,394	34,648	33,231		6,354,273	6,600,775	96.27%	6,991,418	18,825	103,207		7,113,450	9,610,389	74.02%
Social Services														
Social Services	19,763,469	3,459,724	3,106,161		26,329,354	41,423,275	63.56%	18,274,810	2,763,584	2,746,205		23,784,599	39,203,780	60.67%
Other DSS Programs	11,832,106	2,313,447	2,099,460		16,245,013	27,999,444	58.02%	11,057,979	2,100,574	2,148,410		15,306,963	27,596,072	55.47%
Total Social Services	31,595,575	5,773,171	5,205,621	0	42,574,368	69,422,719	61.33%	29,332,789	4,864,158	4,894,615	0	39,091,561	66,799,852	58.52%
Human Services														
Child Support Enforcement	2,443,972	352,380	304,431		3,100,784	4,790,879	64.72%	2,483,665	287,784	306,331		3,077,780	4,656,656	66.09%
Other HS Programs	219,591	22,348	24,102		266,041	404,578	65.76%	221,770	25,295	27,454		274,519	407,287	67.40%
Total Human Services	2,663,563	374,729	328,533	0	3,366,825	5,195,457	64.80%	2,705,435	313,079	333,785	0	3,352,299	5,063,943	66.20%
Library														
Library	5,703,290	619,690	705,500		7,028,480	10,651,524	65.99%	5,717,230	599,602	632,333		6,949,165	10,805,937	64.31%
Library Other	214,546	11,516	51,732		277,794	458,930	60.53%	444,022	56,483	15,763		516,268	701,101	73.64%
Total Library	5,917,836	631,206	757,232	0	7,306,274	11,110,454	65.76%	6,161,252	656,085	648,096	0	7,465,434	11,507,038	64.88%
Culture & Recreation	400,463	1,306	7,990		409,759	460,911	88.90%	368,599	371	0		368,970	565,025	65.30%
Economic Development	3,036,474	332,848	613,100		3,982,422	7,143,491	55.75%	4,011,947	605,988	440,419		5,058,354	8,266,605	61.19%
Subtotal	121,160,993	13,465,909	18,717,628	0	153,412,410	232,874,330	65.88%	118,485,835	12,995,576	32,736,283	0	164,339,725	248,661,276	66.09%
Education														
County School Current Exp	38,491,440	6,415,240	6,415,240		51,321,920	76,982,883	66.67%	38,110,338	6,351,723	6,351,723		50,813,784	76,220,676	66.67%
Goodyear Incentive	0	0	251,368		251,368	269,228	93.37%	0	261,207	0		261,207	261,207	100.00%
Sales Tax Equalization	0	0	0		0	746,777	0.00%	0	0	0		0	746,777	0.00%
FTCC Current Expense	4,823,964	803,994	803,994		6,431,952	9,647,928	66.67%	4,776,198	796,033	796,033		6,368,264	9,552,404	66.67%
FTCC PEG	0	0	0		0	47,397	0.00%	0	0	0		0	46,000	0.00%
FTCC Capital Outlay	2,877,565	8,750	0		2,886,315	3,449,834	83.67%	282,871	0	0		282,871	1,064,458	26.57%
Total Education	46,192,969	7,227,984	7,470,602	0	60,891,555	91,144,047	66.81%	43,169,407	7,408,963	7,147,756	0	57,726,126	87,891,522	65.68%
Total General Fund	167,353,962	20,693,893	26,188,230	0	214,303,964	324,018,377	66.14%	161,655,242	20,404,539	39,884,039	0	222,065,851	336,552,798	65.98%

CROWN CENTER EXPENSE SUMMARY (CUMBERLAND COUNTY)

	FY2015					Total	Budget	% Recognized
	Actual							
	Jul-Dec	Jan	Feb	March				
Operating Expenses								
Other	17,007	21,291	(21,282)		17,016	152,041	11.19%	
Capital Outlay	18,170	-	-		18,170	68,171	26.65%	
Miscellaneous	-	27,597	-		27,597	55,193	50.00%	
Roof	-	-	2,635		2,635	52,690	5.00%	
Engineer Fee	-	4,454	-		4,454	39,000	11.42%	
Global Operating Fee	3,480,023	-	-		3,480,023	4,639,838	75.00%	
Global Management Fee	56,616	8,088	8,088		72,792	97,056	75.00%	
Global Incentive Payment	-	-	-		-	97,056	0.00%	
Total Operating Expenses	3,571,816	61,429	(10,559)	-	3,622,686	5,201,045	69.65%	
Non-Operating Expenses Debt Service - Coliseum								
Federal Bond Interest Subsidy	-	-	-		-	-	0.00%	
Prin/Int BAB	29,284	-	-		29,284	256,569	11.41%	
Prin/Int RZED	16,831	-	-		16,831	147,463	11.41%	
Prin/Int 09B	2,692,750	-	-		2,692,750	3,268,175	82.39%	
Prin/Int Energy	-	-	-		-	-	0.00%	
Total Nonoperating Expenses	2,738,865	-	-	-	2,738,865	3,672,207	74.58%	

CROWN CENTER FINANCIAL SUMMARY (GLOBAL SPECTRUM)

	FY2015					Total	Budget	% Recognized
	Actual							
	Jul-Dec	Jan	Feb	March				
Event Income								
Direct Event Income	251,458	17,823	23,687		292,968	601,386	48.72%	
Event Operating Income	401,334	84,731	55,213		541,278	646,364	83.74%	
Signage and Suites Income	67,089	10,939	14,857		92,885	66,392	139.90%	
Miscellaneous Income	86,235	21,647	18,723		126,605	79,336	159.58%	
Total Event Income	806,116	135,140	112,480	-	1,053,736	1,393,478	75.62%	
Operating Expenses (Indirect)								
Indirect Expense	2,002,039	345,646	326,364		2,674,049	3,252,686	82.21%	
Total Operating Expenses	2,002,039	345,646	326,364	-	2,674,049	3,252,686	82.21%	
Operating Inc over Operating Exp	(1,195,923)	(210,506)	(213,884)	-	(1,620,313)	(1,859,208)		

CUMBERLAND COUNTY REVENUE SUMMARY

	FY2015							FY2014						
	Actual	%			Total	Budget	Recognized	Actual	%			Total	Budget	Recognized
PREPARED FOOD & BEVERAGE	Jul-Dec	Jan	Feb	March				Jul-Dec	Jan	Feb	March			
Category 10: Ad Valorem Tax														
1225 Interest & Penalty - Food & Occup	41,329	2,077	5,455		48,861	51,499	94.88%	23,695	4,842	3,532		32,069	40,000	80.17%
Category 20: Other Taxes														
1015 Food & Beverage Tax	2,952,280	515,543	516,352		3,984,174	5,331,574	74.73%	2,804,382	500,907	438,649		3,743,938	5,412,689	69.17%
1120 Food & Beverage Tax - All Prior	64,540	1,918	3,793		70,252	42,648	164.72%	41,091	995	877		42,963	45,000	95.47%
Total	3,016,820	517,461	520,145	0	4,054,426	5,374,222	75.44%	2,845,473	501,902	439,526	0	3,786,901	5,457,689	69.39%
Category 70: Miscellaneous														
7002 Interest Income	115	93	41		249	1,397	17.82%	134	0	70		204	1,000	20.40%
7662 Returned Check	0	0	0		0	0	0.00%	0	0	0		0	0	0.00%
Total	115	93	41	0	249	1,397	17.82%	134	0	70	0	204	1,000	20.40%
Category 90: Other Financing Sources														
9901 Fund Balance Appropriated	0	0	0		0	151,816	0.00%	0	0	0		0	527,210	0.00%
Total Prepared Food & Beverage	3,058,264	519,631	525,641	0	4,103,536	5,578,934	75.61%	2,869,302	506,744	443,128	0	3,819,174	6,025,899	69.46%

	FY2015							FY2014						
	Actual	%			Total	Budget	Recognized	Actual	%			Total	Budget	Recognized
CIVIC CENTER MOTEL TAX	Jul-Dec	Jan	Feb	March				Jul-Dec	Jan	Feb	March			
Category 10: Ad Valorem Tax														
1225 Interest & Penalty - Food & Occup	0	0	0		0	0	0.00%	0	0	0		0	0	0.00%
Category 20: Other Taxes														
2600 Room Occupancy Tax - Auditorium	697,007	96,254	109,793		903,055	1,211,156	74.56%	596,562	89,205	96,774		782,541	1,228,379	63.71%
2605 Room Occupancy Tax - All Prior	0	0	0		0	0	0.00%	0	0	0		0	0	0.00%
Total	697,007	96,254	109,793	0	903,055	1,211,156	74.56%	596,562	89,205	96,774	0	782,541	1,228,379	63.71%
Category 70: Miscellaneous														
7002 Interest Income	48	34	12		94	796	11.81%	64	0	23		87	500	17.40%
Category 90: Other Financing Sources														
9901 Fund Balance Appropriated	0	0	0		0	12,116	0.00%	0	0	0		0	0	0.00%
Total Civic Center Motel Tax	697,055	96,288	109,805	0	903,149	1,224,068	74.52%	596,626	89,205	96,797	0	782,628	1,228,879	63.69%