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W. MARSHALL FAIRCLOTH  
Vice Chairman

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# CUMBERLAND ★ COUNTY ★ NORTH CAROLINA

## BOARD OF COMMISSIONERS

CANDICE WHITE  
Clerk to the Board

KELLIE BEAM  
Deputy Clerk

### **MEMORANDUM**

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

FROM: Candice H. White, Clerk to the Board

DATE: May 1, 2015

SUBJECT: Finance Committee Meeting – Thursday, May 7, 2015

**There will be a regular meeting of the Finance Committee on Thursday, May 7, 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 – April 2, 2015 Regular Meeting (**Pg. 2**)
2. Consideration of Proposed Support for the Groveview Terrace Project (**Pg. 9**)
3. Monthly Financial Report (**Pg. 13**)
4. Other Matters of Business (**No Materials**)

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

# DRAFT

CUMBERLAND COUNTY FINANCE COMMITTEE  
COURTHOUSE, 117 DICK STREET, 5TH FLOOR, ROOM 564  
APRIL 2, 2015 - 9:30 AM  
MINUTES

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

OTHERS: Amy Cannon, County Manager  
James Lawson, Deputy County Manager  
Melissa Cardinali, Assistant County Manager  
Tracy Jackson, Assistant County Manager  
Rick Moorefield, County Attorney  
Vicki Evans, Finance Director  
Sally Shutt, Governmental Affairs Officer  
Julean Self, Human Resources Deputy Director  
Dan Domico, Human Resources Analyst  
Eddie Burke, Cherry Bekaert, LLP  
Candice White, Clerk to the Board  
Press

Commissioner Faircloth called the meeting to order.

## 1. APPROVAL OF MINUTES – FEBRUARY 5, 2015 REGULAR MEETING

MOTION: Commissioner Lancaster moved to approve the February 5, 2015 meeting minutes.  
SECOND: Commissioner Council  
VOTE: UNANIMOUS (3-0)

## 2. CONSIDERATION OF CHANGES IN AUDIT STANDARDS REGARDING USE OF INTERNAL AUDITORS

### 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

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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.

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Melissa Cardinali, Assistant County Manager, introduced Eddie Burke, Partner with Cherry Bekaert, LLP, and reviewed the background information and recommendation as recorded above.

MOTION: Commissioner Lancaster moved to approve the recommendation of staff.  
SECOND: Commissioner Council

DISCUSSION: Commissioner Edge asked whether the new standard affected the internal audit of non-profits/agencies the county funds. Ms. Cardinali stated the county's internal or self monitoring audits are not affected. Mr. Burke explained work that Cherry Bekaert assigned to the County's internal auditors will be subcontracted until the internal audit structure is reorganized and the County can return to the use of internal audit staff on annual audits.

VOTE: UNANIMOUS (3-0)

## 3. REPORT AND RECOMMENDATION REGARDING PHASE III OF CLASSIFICATION AND PAY STUDY

### 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



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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:

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

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James Lawson, Deputy County Manager, recognized Julean Self, Human Resources Deputy Director, and Dan Domico, Human Resources Analyst, and then reviewed the background information and recommendation as recorded above.

In response to a question posed by Commissioner Faircloth, Mr. Domico stated should the full Board approve Phase III, the effective date for the position reclassifications would be May 3, 2015.

MOTION: Commissioner Council to approve the proposed actions for Phase III of the Classification and Pay Study.  
SECOND: Commissioner Lancaster  
VOTE: UNANIMOUS (3-0)

## 4. CONSIDERATION OF FUNDING OF CONTINUUM OF CARE HOMELESS MANAGEMENT INFORMATION SYSTEM (HMIS)

### 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

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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 12<sup>th</sup> 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 12<sup>th</sup> 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. The County 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.

\*\*\*\*\*

Mr. Lawson stated homelessness has come to the forefront for the City and the County and in recent months, more discussions have taken place among community partners to include more engagement by the faith community and the City and County. Mr. Lawson stated the discussions have gained momentum and a clear picture of issues that need attention is emerging. Mr. Lawson reviewed the background information and recommendations as recorded above.

Commissioner Council referenced the March 12 meeting of Fayetteville-Cumberland Liaison Committee and stated she favored utilizing internal staff. Commissioner Faircloth stated he is interested in keeping up with the truly homeless population and helping people who need a leg up. Commissioner Faircloth further stated quality data management through HMIS will narrow down and help define the homeless situation. Commissioner Edge stated the HMIS will provide an inventory of available resources and is a step in the right direction for the community.



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MOTION: Commissioner Lancaster to approve the County's portion of the shared cost for the MCAH HMIS fee and utilize internal staff to carry out and assess the system administrator role to determine the future delivery of this function.

SECOND: Commissioner Council

VOTE: UNANIMOUS (3-0)

## 5. REVIEW OF PROPOSED SENATE BILL 369, SALES TAX FAIRNESS ACT

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

### RECOMMENDATION:

No action needed – for information purposes only.

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Ms. Cannon stated when Senate Bill 369 – Sales Tax Fairness Act, moved forward as an actual bill, the Finance Department worked with County Management on a daily basis in an effort to understand the implications of the complicated bill. Vicki Evans, Finance Director, reviewed the background information and financial implications as recorded above. Ms. Evans stated the chart recorded below is only reflective of the impact on Cumberland County and the change in 2019.

Local Sales Tax Distribution Comparison for Cumberland County					
See Notes at the End of This Document for Calculation Information					
	FY 2013-14	FY 2018-19	FY 2018-19	FY 2018-19	FY 2018-19

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	Actual	Projection	Projection	Projection	Change	
		Current Law	Current Law With	SB 369	Compares Current Law to SB 369	
			No Adjustment		\$	%
			Factors			
<b>TOTAL (statewide)</b>	<b>2,278,449,793</b>	<b>2,706,083,617</b>	<b>2,706,083,617</b>	<b>2,706,083,617</b>		
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%
	<b>75,388,765</b>	<b>89,321,906</b>	<b>89,371,600</b>	<b>89,338,064</b>	<b>16,157</b>	

## 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.

Ms. Cannon explained the “city hold harmless” as referenced in the financial implications is actually the “Medicaid hold harmless”. Ms. Cannon stated when counties gave up a portion of their sales tax, they had to hold municipalities harmless. Ms. Cannon further stated S369 does not address “city hold harmless” which in essence means cities lose the hold harmless payment which is why there is such a significant loss to municipalities and gain to counties. Ms. Cannon also explained the 3.5% annual growth mentioned in the FY 2018-19 projections represents the sales tax growth factor, not inflation, and stated Cumberland County’s growth factor over the last year or two has not been 3.5% although some counties are seeing a 7% growth factor.

Commissioner Faircloth asked whether the county would have authority to add another one-quarter-cent sales tax. Ms. Cannon explained the proposal allows county commissioners to levy an additional quarter-cent local sales and use tax by resolution without referendum until December 31, 2019. Discussion followed regarding the possible risk of counties losing control of their taxing authority and the potential impacts therein. Rick Moorefield, County Attorney,



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suggested exercising caution in conversations with legislators because at this time there are no simple issues or straight forward solutions. Commissioner Faircloth stated he did not favor sending a resolution to the county's legislative delegation but did favor keeping an eye on the proposed bill. Ms. Cannon stated staff will continue to monitor and provide feedback.

## 6. MONTHLY FINANCIAL REPORT

### 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:

No action needed – for information purposes only

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Vicki Evans, Finance Director, reviewed the background information as recorded above. Ms. Evans stated Cumberland County was recognized by Farragut, a company that analyzes statewide collections, as being #9 out of 100 in the State for collection rates.

## 7. OTHER MATTERS OF BUSINESS

Ms. Cannon stated the county has been approached by the Housing Authority and a developer for a Rental Assistance Demonstration (RAD) project. Ms. Cannon stated the proposed project would demolish Grove View Terrace and rebuild a structure under the Housing Authority as a federal voucher system. Ms. Cannon stated details are still being finalized but the developer and Housing Authority have a deadline of May 15 to submit an application to the N. C. Housing Finance Agency. Ms. Cannon stated they have reached out to the City, County and PWC for assistance with the funding gap in the project between the bond amount and the total cost. Ms. Cannon stated it is her intention to bring the matter to the May committee meetings for consideration. Ms. Cannon stated it is a project worthy of consideration alongside other funding requests that will be presented through the budget process.

There being no further business, the meeting adjourned at 10:23 a.m.



AMY H. CANNON  
County Manager

JAMES E. LAWSON  
Deputy County Manager



**CUMBERLAND**  
★ **COUNTY** ★  
NORTH CAROLINA


MELISSA C. CARDINALI  
Assistant County Manager


W. TRACY JACKSON  
Assistant County Manager

**OFFICE OF THE COUNTY MANAGER**

**MEMO FOR THE AGENDA OF THE MAY 7, 2015  
MEETING OF THE FINANCE COMMITTEE**

**TO:** BOARD OF COUNTY COMMISSIONERS

**FROM:** W. TRACY JACKSON, ASST. COUNTY MANAGER 

**THROUGH:** AMY H. CANNON, COUNTY MANAGER 

**DATE:** MAY 1, 2015

**SUBJECT:** PROPOSED SUPPORT FOR THE GROVEVIEW TERRACE PROJECT

**Presenter(s):** W. Tracy Jackson, Asst. County Manager  
Sylvia McLean, Cumberland County Community Development  
Murry Duggins and James Smith, Duggins-Smith Companies  
Dawn Driggers, Fayetteville Metropolitan Housing Authority

**Estimate of Committee Time Needed:** 20 Minutes

**BACKGROUND**

Cumberland County has been approached by the Fayetteville Metropolitan Housing Authority (FMHA) and Duggins-Smith Companies seeking financial support to demolish the old Groveview Terrace Public Housing Complex and reconstruct approximately 240 - 272 low income housing units in its place. Staff has emphasized the need for an unspecified number of housing units that will help address homeless needs in the community. A specific commitment needs to be further defined at this point.

Funding commitments have already been secured from the City of Fayetteville in the form of a \$3 million low interest loan repayable over ten years, and also from PWC in the amount of \$1.5 million in the form of a grant and utility rebates. A commitment from Cumberland County in an amount not to exceed \$850,000 is being sought and is proposed as follows:

- \$100,000 from the HUD HOME Program earmarked for demolition expenses

- \$750,000 as a grant from the General Fund in three equal amounts of \$250,000 per year, for three consecutive fiscal years, starting in Fiscal Year 2016.

The total amount proposed may be less than \$850,000 depending upon other HUD funding sources but will not exceed \$850,000 as a total contribution from Cumberland County.

FMHA and Duggins-Smith Companies must submit a completed proposal to HUD by May 15, 2015 in order to obtain the necessary approval and comprehensive funding for the project.

**RECOMMENDATION/PROPOSED ACTION:**

Staff recommends approval of a letter of commitment, subject to appropriation, in an amount not exceed \$850,000 to assist in funding the proposed Groveview Terrace Project. Due to the timing of the HUD deadline and the May 18th Board of Commissioner's Meeting, approval of a commitment letter is being sought from the Finance Committee with the understanding that a report will be made to the full Board once funding approval and details are issued by HUD.





2939 Breezewood Avenue, Suite 201  
Fayetteville, NC 28303  
Phone: (910) 485-6600  
Fax: (910) 483-8674

April 29, 2015

Amy H. Cannon  
County Manager  
County of Cumberland  
117 Dick Street  
Fayetteville, NC 28301

Tracy Jackson  
Assistant County Manager  
County of Cumberland  
117 Dick Street  
Fayetteville, NC 28301

Sylvia McLean  
Director  
Cumberland County Community Development  
Fayetteville, NC 28305

Re: Fayetteville Metropolitan Housing Authority Grove View Terrace "RAD"

Dear Ms. Cannon, Mr. Jackson, and Ms. Mclean:

Once again, I would like to thank you all for taking the time to meet with us this week, and per our discussion, the following is a summary of the Grove View Terrace redevelopment. The following numbers represents the demolition of the current 216 units located on the Grove View Terrace site, and the building back (new construction) of approximately 240-272 new units.

Depending on the final number of units, the total development cost will be approximately \$31,000,000-\$35,000,000, with the following sources:

221 D4 First mortgage	\$14,000,000-\$19,000,000
Federal Equity	\$11,000,000-\$13,500,000
Housing Authority	\$1,800,000

This equates to a maximum funding gap need of approximately \$4,100,000 (these are the local monies we are seeking from the City, County, and PWC). As we have shared with you, we believe the funding gap needed could be lower which is why we are seeking an up to amount.

Please let me know if you should have any questions or comments.

Thank you for your time and consideration.

Sincerely,

A handwritten signature in blue ink, appearing to read "James B. Smith".

James B. Smith  
President





**FINANCE OFFICE**

4<sup>th</sup> Floor, Room No. 451, Courthouse • PO Box 1829 • Fayetteville, North Carolina 28302-1829  
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**MEMO FOR THE AGENDA OF THE  
MAY 7, 2015 MEETING OF THE FINANCE COMMITTEE**

**TO:** FINANCE COMMITTEE MEMBERS  
**FROM:** VICKI EVANS, FINANCE DIRECTOR  
**THROUGH:** MELISSA CARDINALI, ASSISTANT COUNTY MANAGER  
**DATE:** APRIL 25, 2015  
**SUBJECT:** MONTHLY FINANCIAL REPORT – MARCH YTD FY2015

**Presenter(s):** Vicki Evans, Finance Director

**Estimate of Committee Time Needed:** 5 Minutes

**BACKGROUND**

The financial report is included as of March 31, 2015. Highlights include:

- Revenues
  - Current real and personal property taxes continue at a pace similar to past years.
  - Motor vehicle tax revenues continue to appear strong this year.
  - Sales tax (report shows six collection months) collections show slight growth compared to last fiscal year.
  - Social Services revenues show growth as a result of an increase in the percentage of reimbursement on some programs/relative to expense increase.
- 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							% Recognized	FY2014							% Recognized
	Actual					Budget	Actual					Budget				
	Jul-Dec	Jan	Feb	March	Total		Jul-Dec		Jan	Feb	March		Total			
Category 10: Ad Valorem Tax																
Real, Personal, Public - Current	125,150,758	19,899,605	3,526,368	1,781,118	150,357,850	150,400,868	99.97%	119,593,487	23,223,772	3,273,388	1,487,318	147,577,965	147,855,162	99.81%		
Motor Vehicles - Current	12,786	1,691	537	161	15,174	0	0.00%	6,033,882	505,592	377,593	266,268	7,183,335	12,694,193	56.59%		
Motor Vehicle - Tax & Tag	6,680,705	1,322,876	1,234,455	1,230,182	10,468,217	14,200,000	73.72%	2,377,240	1,050,756	1,086,416	1,186,674	5,701,086	3,000,000	190.04%		
Prior Years & Other	2,547,874	286,454	324,709	261,596	3,420,632	4,263,000	80.24%	3,557,727	532,820	473,326	387,044	4,950,917	5,384,025	91.96%		
Total	134,392,123	21,510,626	5,086,068	3,273,057	164,261,873	168,863,868	97.27%	131,562,336	25,312,940	5,210,723	3,327,304	165,413,303	168,933,380	97.92%		
Category 20: Other Taxes																
Sales Tax (1¢ + Art 40 + 42+ 44+ 46)	9,503,309	3,277,956	3,438,994	3,620,684	19,840,943	37,516,061	52.89%	8,995,068	3,045,787	3,053,408	3,261,308	18,355,571	39,384,123	46.61%		
Pet Registration Fees	102,921	14,245	20,555	16,845	154,566	336,236	45.97%	170,771	18,368	13,113	17,083	219,335	493,042	44.49%		
Sales Tax Video & Telecommunications	269,548	0	0	130,097	399,645	556,500	71.81%	282,379	0	0	137,481	419,860	597,324	70.29%		
Other Taxes	422,630	39,242	46,051	101,892	609,814	1,034,300	58.96%	416,331	41,790	42,862	68,038	569,021	1,047,519	54.32%		
Total	10,298,408	3,331,443	3,505,600	3,869,518	21,004,968	39,443,097	53.25%	9,864,549	3,105,945	3,109,383	3,483,910	19,563,787	41,522,008	47.12%		
Category 30: Unrestricted Intergovernmental																
ABC Store 3.5%	198,398	247,793	0	0	446,191	795,056	56.12%	194,042	232,854	0	0	426,896	795,056	53.69%		
ABC Store Profit	343,662	266,286	0	0	609,948	1,174,000	51.95%	727,517	278,024	0	0	1,005,541	1,113,192	90.33%		
Fay Sales Tax Equalization-Original	530,780	0	0	574,979	1,105,759	1,997,800	55.35%	0	0	497,374	511,820	1,009,194	2,079,581	48.53%		
Fay Sales Tax Equalization	1,076,715	0	0	1,166,375	2,243,090	4,084,900	54.91%	0	0	1,013,007	1,042,430	2,055,437	4,253,266	48.33%		
Wade Sales Tax Equalization	255	0	0	277	532	961	55.35%	0	0	239	247	486	1,001	48.55%		
Eastover Sales Tax Equalization	0	0	0	0	0	0	0.00%	0	0	0	0	0	0	0.00%		
Stedman Sales Tax Equalization	35	0	0	38	73	132	55.14%	0	0	33	33	66	137	48.18%		
Spring Lake Sales Tax Equalization	0	0	85,970	0	85,970	308,760	27.84%	0	0	73,112	0	73,112	321,401	22.75%		
Godwin Sales Tax Equalization	0	555	587	0	1,141	1,968	57.99%	0	0	520	0	520	2,173	23.93%		
Other	526,847	137,149	96,645	95,583	856,224	1,011,400	84.66%	2,262,707	280,475	(1,290,788)	26,788	1,309,182	1,982,556	66.04%		
Total	2,676,692	651,782	183,202	1,837,251	5,348,927	9,374,977	57.06%	3,184,266	791,353	323,497	1,581,318	5,880,434	10,548,363	55.75%		
Category 40: Restricted Intergovernmental																
Health	1,971,015	640,374	276,981	316,528	3,204,898	5,506,303	58.20%	2,063,961	389,017	582,324	346,491	3,381,793	5,784,135	58.47%		
Mental Health Consolidation	101,434	84,669	7,819	7,918	201,840	365,130	55.28%	140,378	60,302	22,259	7,435	230,374	453,258	50.83%		
Social Services	18,598,342	4,144,577	1,563,889	3,961,961	28,268,769	45,976,385	61.49%	15,717,512	3,379,372	3,620,536	1,586,531	24,303,951	44,752,859	54.31%		
Library	303,151	45,452	25,151	54,478	428,232	610,464	70.15%	545,531	114,263	46,223	38,937	744,954	762,178	97.74%		
Child Support Enforcement	1,421,006	256,260	43,895	326,677	2,047,838	3,512,006	58.31%	1,403,494	251,175	288,913	56,414	1,999,996	3,286,210	60.86%		
Other	802,044	62,140	218,074	95,425	1,177,683	2,167,386	54.34%	682,108	83,055	85,980	221,262	1,072,405	3,645,729	29.42%		
Total	23,196,992	5,233,470	2,135,810	4,762,988	35,329,260	58,137,674	60.77%	20,552,984	4,277,184	4,646,235	2,257,070	31,733,473	58,684,369	54.07%		
Category 50: Licenses & Permits																
Register of Deeds	772,310	113,192	111,585	143,821	1,140,908	1,279,169	89.19%	832,978	117,822	110,010	133,717	1,194,527	1,529,150	78.12%		
Inspections	327,990	43,074	54,677	108,087	533,827	566,700	94.20%	309,752	40,127	48,780	73,076	471,735	555,000	85.00%		
Total	1,100,300	43,074	166,262	251,908	1,674,735	1,845,869	90.73%	1,142,730	157,949	158,790	206,793	1,666,261	2,084,150	79.95%		
Category 60: Sales & Service																
Animal Control	133,439	23,146	21,605	25,356	203,545	253,116	80.42%	126,954	17,099	19,478	25,539	189,070	213,014	88.76%		
Health Department	2,613,301	298,989	429,952	390,340	3,732,583	4,335,826	86.09%	2,506,918	396,750	335,382	336,701	3,575,751	4,589,273	77.92%		
Library Fees	90,400	16,810	18,961	21,906	148,076	252,000	58.76%	108,323	19,297	22,811	25,289	175,720	348,000	50.49%		
Sheriff Fees	901,894	1,223,242	948,883	93,987	3,168,006	3,960,126	80.00%	1,391,292	117,668	295,446	21,619	1,826,025	3,413,955	53.49%		
Social Services Fees	33,650	6,454	1,401	4,789	46,294	97,614	47.43%	28,610	2,815	8,751	4,277	44,453	114,460	38.84%		
Other	200,698	142,512	25,632	90,494	459,336	1,324,508	34.68%	355,167	126,007	75,586	106,377	663,137	980,302	67.65%		
Total	3,973,382	1,711,152	1,446,434	626,872	7,757,840	10,223,190	75.88%	4,517,264	679,636	757,454	519,802	6,474,155	9,659,004	67.03%		
Category 70: Miscellaneous																
Interest Income	107,914	17,027	6,914	9,275	141,130	267,890	52.68%	92,112	16,222	7,986	8,690	125,010	110,000	113.65%		
CFVMC	3,721,673	0	0	0	3,721,673	3,645,004	102.10%	3,645,004	0	0	0	3,645,004	3,615,271	100.82%		
Other	524,595	132,598	62,736	86,738	806,667	1,262,702	63.88%	486,305	57,575	42,185	53,839	639,904	444,629	143.92%		
Total	4,354,182	149,625	69,651	96,013	4,669,471	5,175,596	90.22%	4,223,421	73,797	50,171	62,529	4,409,918	4,169,900	105.76%		
Subtotal Category 10-70	179,992,080	32,631,172	12,593,027	14,717,605	240,047,074	293,064,271	81.91%	175,047,550	34,398,804	14,256,253	11,438,726	235,141,331	295,601,174	79.55%		
Category 90: Other Financing Sources																
Sale of Land & Buildings	10,121	12,449	1,293	221,053	244,916	0	0.00%	63,875	5,670	5,917	21,102	96,564	32,805	294.36%		
Gain/Loss	0	0	0	0	0	0	0.00%	0	0	0	0	0	0	0.00%		
Sale of Fixed Assets/Cash Proceeds	14,269	7,181	44	28,225	49,719	0	0.00%	0	0	0	0	0	0	0.00%		
Transfers	983,932	3,245,898	0	152,218	4,382,048	5,677,009	77.19%	1,064,415	0	0	27,167	1,091,582	7,726,414	14.13%		
Installment /Purchase Revenue	3,000,000	0	0	0	3,000,000	3,000,000	100.00%	0	0	0	0	0	0	0.00%		
Proceeds General Longterm Debt	0	0	0	0	0	0	0.00%	0	0	15,280,101	0	15,280,101	15,280,102	100.00%		
Fund Balance - Property Revaluations	0	0	0	0	0	25,400	0.00%	0	0	0	0	0	0	0.00%		
Fund Balance Maintenance/Renovations	0	0	0	0	0	3,100,000	0.00%	0	0	0	0	0	301,311	0.00%		
Fund Balance - Health	0	0	0	0	0	533,437	0.00%	0	0	0	0	0	638,490	0.00%		
Fund Balance - Special	0	0	0	0	0	0	0.00%	0	0	0	0	0	2,422,378	0.00%		
Fund Balance - Mental Health Transfer	0	0	0	0	0	2,598,786	0.00%	0	0	0	0	0	3,301,808	0.00%		
Fund Balance -Economic Incentives	0	0	0	0	0	804,783	0.00%	0	0	0	0	0	672,774	0.00%		
Fund Balance - Water & Sewer	0	0	0	0	0	500,000	0.00%	0	0	0	0	0	500,000	0.00%		
Fund Balance Appropriated	0	0	0	0	0	15,550,527	0.00%	0	0	0	0	0	10,112,841	0.00%		
Total	4,008,322	3,265,528	1,337	0	7,676,682	31,789,942		1,128,290	5,670	15,286,018	48,269	16,468,247	40,988,923			
Total General Fund	184,000,402	35,896,700	12,594,364	14,717,605	247,723,756	324,854,213		176,175,840	34,404,474	29,542,271	11,486,995	251,609,578	336,590,097			



**GENERAL FUND SUMMARY OF OBLIGATIONS**

GENERAL FUND	FY2015							FY2014						
	Actual				Total	Budget	%	Actual				Total	Budget	%
	Jul-Dec	Jan	Feb	March				Jul-Dec	Jan	Feb	March			
General Administration	10,691,957	962,975	1,165,174	1,047,469	13,867,575	19,750,646	70.21%	8,691,796	911,637	1,688,484	1,067,988	12,359,905	18,079,204	68.37%
Buildings & Grounds	5,281,255	327,839	335,237	307,885	6,252,215	8,137,312	76.83%	4,213,826	474,047	365,651	296,464	5,349,988	6,898,668	77.55%
General Government														
Debt Service	13,596,457	0	5,408,150	0	19,004,607	24,152,717	78.69%	13,938,396	0	19,315,191	58,957	33,312,544	40,315,841	82.63%
General Government Other	1,493,603	296,677	33,842	241,775	2,065,896	4,258,812	48.51%	3,229,466	17,755	12,263	152,911	3,412,395	5,758,145	59.26%
Total General Government	15,090,060	296,677	5,441,992	241,775	21,070,503	28,411,529	74.16%	17,167,862	17,755	19,327,454	211,868	36,724,939	46,073,986	79.71%
Law Enforcement														
Sheriff	13,160,060	1,666,626	1,634,966	1,770,310	18,231,962	25,070,606	72.72%	15,705,580	1,959,826	2,021,418	2,355,748	22,042,572	29,746,974	74.10%
Jail	11,903,377	1,411,893	1,506,687	1,898,413	16,720,370	22,950,978	72.85%	7,764,694	1,281,977	1,163,940	1,156,394	11,367,005	16,296,022	69.75%
Total Law Enforcement	25,063,437	3,078,519	3,141,652	3,668,723	34,952,331	48,021,584	72.78%	23,470,274	3,241,803	3,185,358	3,512,142	33,409,576	46,042,996	72.56%
Public Safety	3,637,797	425,252	420,494	526,454	5,009,997	7,422,193	67.50%	3,778,758	580,793	527,604	445,750	5,332,905	7,435,328	71.72%
Health														
Mental Health Clinic														
Health All Other	11,496,182	1,261,386	1,300,604	1,437,482	15,495,654	21,538,864	71.94%	11,591,879	1,329,860	1,324,817	1,631,345	15,877,901	22,310,541	71.17%
Total Health Department	11,496,182	1,261,386	1,300,604	1,437,482	15,495,654	21,538,864	71.94%	11,591,879	1,329,860	1,324,817	1,631,345	15,877,901	22,310,541	71.17%
Mental Health														
Mental Health Dept (LME)														
MCO														
Mental Health Other (County)	6,286,394	34,648	33,231	45,657	6,399,930	6,600,775	96.96%	6,991,418	18,825	103,207	72,273	7,185,723	9,650,389	74.46%
Social Services														
Social Services	19,763,469	3,459,724	3,106,161	3,099,453	29,428,807	41,423,275	71.04%	18,274,810	2,763,584	2,746,205	2,997,010	26,781,609	39,208,780	68.31%
Other DSS Programs	11,832,106	2,313,447	2,099,460	1,939,622	18,184,636	28,022,791	64.89%	11,057,979	2,100,574	2,148,410	2,084,571	17,391,534	27,596,072	63.02%
Total Social Services	31,595,575	5,773,171	5,205,621	5,039,075	47,613,443	69,446,066	68.56%	29,332,789	4,864,158	4,894,615	5,081,581	44,173,142	66,804,852	66.12%
Human Services														
Child Support Enforcement	2,443,972	352,380	304,431	313,663	3,414,447	4,790,879	71.27%	2,483,665	287,784	306,331	304,177	3,381,957	4,656,656	72.63%
Other HS Programs	219,591	22,348	24,102	24,113	290,154	404,578	71.72%	221,770	25,295	27,454	27,575	302,094	407,287	74.17%
Total Human Services	2,663,563	374,729	328,533	337,776	3,704,601	5,195,457	71.30%	2,705,435	313,079	333,785	331,752	3,684,051	5,063,943	72.75%
Library														
Library	5,703,290	619,690	705,500	829,078	7,857,558	10,651,524	73.77%	5,717,230	599,602	632,333	766,872	7,716,037	10,805,937	71.41%
Library Other	214,546	11,516	51,732	32,797	310,591	458,930	67.68%	444,022	56,483	15,763	17,746	534,014	701,101	76.17%
Total Library	5,917,836	631,206	757,232	861,875	8,168,149	11,110,454	73.52%	6,161,252	656,085	648,096	784,618	8,250,052	11,507,038	71.70%
Culture & Recreation	400,463	1,306	7,990	3,919	413,678	460,911	89.75%	368,599	371	0	13,960	382,930	565,025	67.77%
Economic Development	3,036,474	332,848	613,100	338,991	4,321,413	7,143,991	60.49%	4,011,947	605,988	440,419	383,682	5,442,036	8,266,605	65.83%
<b>Subtotal</b>	<b>121,160,993</b>	<b>13,465,909</b>	<b>18,717,628</b>	<b>13,811,423</b>	<b>167,269,489</b>	<b>233,239,782</b>	<b>71.72%</b>	<b>118,485,835</b>	<b>12,995,576</b>	<b>32,736,283</b>	<b>13,833,423</b>	<b>178,173,148</b>	<b>248,698,575</b>	<b>71.64%</b>
Education														
County School Current Exp	38,491,440	6,415,240	6,415,240	6,415,240	57,737,160	76,982,883	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	0	251,368	0	251,368	269,228	93.37%	0	261,207	0	0	261,207	261,207	100.00%
Sales Tax Equalization	0	0	0	0	0	746,777	0.00%	0	0	0	0	0	746,777	0.00%
FTCC Current Expense	4,823,964	803,994	803,994	803,994	7,235,946	9,647,928	75.00%	4,776,198	796,033	796,033	796,033	7,164,297	9,552,404	75.00%
FTCC PEG	0	0	0	0	0	47,397	0.00%	0	0	0	0	0	46,000	0.00%
FTCC Capital Outlay	2,877,565	8,750	0	73,113	2,959,428	3,920,218	75.49%	282,871	0	0	0	282,871	1,064,458	26.57%
Total Education	46,192,969	7,227,984	7,470,602	7,292,347	68,183,902	91,614,431	74.42%	43,169,407	7,408,963	7,147,756	7,147,756	64,873,882	87,891,522	73.81%
<b>Total General Fund</b>	<b>167,353,962</b>	<b>20,693,893</b>	<b>26,188,230</b>	<b>21,103,770</b>	<b>235,453,391</b>	<b>324,854,213</b>	<b>72.48%</b>	<b>161,655,242</b>	<b>20,404,539</b>	<b>39,884,039</b>	<b>20,981,179</b>	<b>243,047,030</b>	<b>336,590,097</b>	<b>72.21%</b>

CROWN CENTER EXPENSE SUMMARY (CUMBERLAND COUNTY)							
	FY2015						% Recognized
	Actual				Total	Budget	
	Jul-Dec	Jan	Feb	March			
Operating Expenses							
Other	17,007	21,291	(21,282)	10,555	27,571	152,041	18.13%
Capital Outlay	18,170	-	-	9,000	27,170	68,171	39.86%
Miscellaneous	-	27,597	-	-	27,597	55,193	50.00%
Roof	-	-	2,635	-	2,635	52,690	5.00%
Engineer Fee	-	4,454	-	1,778	6,232	39,000	15.98%
Global Operating Fee	3,480,023	-	-	1,159,815	4,639,838	4,639,838	100.00%
Global Management Fee	56,616	8,088	8,088	8,088	80,880	97,056	83.33%
Global Incentive Payment	-	-	-	-	-	97,056	0.00%
Total Operating Expenses	3,571,816	61,429	(10,559)	1,189,237	4,811,922	5,201,045	92.52%
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					Budget	% Recognized
	Actual						
	Jul-Dec	Jan	Feb	March	Total		
Event Income							
Direct Event Income	251,458	17,823	23,687	71,012	363,980	685,705	53.08%
Event Operating Income	401,334	84,731	55,213	140,461	681,739	854,597	79.77%
Signage and Suites Income	67,089	10,939	14,857	11,993	104,878	74,691	140.42%
Miscellaneous Income	86,235	21,647	18,723	15,113	141,718	86,753	163.36%
Total Event Income	806,116	135,140	112,480	238,579	1,292,315	1,701,746	75.94%
Operating Expenses (Indirect)							
Indirect Expense	2,002,039	345,646	326,364	351,133	3,025,182	3,661,949	82.61%
Total Operating Expenses	2,002,039	345,646	326,364	351,133	3,025,182	3,661,949	82.61%
Operating Inc over Operating Exp	(1,195,923)	(210,506)	(213,884)	(112,554)	(1,732,867)	(1,960,203)	



**CUMBERLAND COUNTY REVENUE SUMMARY**

PREPARED FOOD & BEVERAGE	FY2015							FY2014						
	Actual				Total	Budget	%	Actual				Total	Budget	%
	Jul-Dec	Jan	Feb	March				Jul-Dec	Jan	Feb	March			
<b>Category 10: Ad Valorem Tax</b>														
1225 Interest & Penalty - Food & Occup	41,329	2,077	5,455	5,643	54,504	51,499	105.84%	23,695	4,842	3,532	4,166	36,235	40,000	90.59%
<b>Category 20: Other Taxes</b>														
1015 Food & Beverage Tax	2,952,280	515,543	516,352	509,336	4,493,511	5,331,574	84.28%	2,804,382	500,907	438,649	491,223	4,235,161	5,412,689	78.25%
1120 Food & Beverage Tax - All Prior	64,540	1,918	3,793	4,970	75,222	42,648	176.38%	41,091	995	877	829	43,792	45,000	97.32%
<b>Total</b>	<b>3,016,820</b>	<b>517,461</b>	<b>520,145</b>	<b>514,306</b>	<b>4,568,732</b>	<b>5,374,222</b>	<b>85.01%</b>	<b>2,845,473</b>	<b>501,902</b>	<b>439,526</b>	<b>492,052</b>	<b>4,278,953</b>	<b>5,457,689</b>	<b>78.40%</b>
<b>Category 70: Miscellaneous</b>														
7002 Interest Income	115	93	41	75	324	1,397	23.19%	134	0	70	51	255	1,000	25.50%
7662 Returned Check	0	0	0	0	0	0	0.00%	0	0	0	0	0	0	0.00%
<b>Total</b>	<b>115</b>	<b>93</b>	<b>41</b>	<b>75</b>	<b>324</b>	<b>1,397</b>	<b>23.19%</b>	<b>134</b>	<b>0</b>	<b>70</b>	<b>51</b>	<b>255</b>	<b>1,000</b>	<b>25.50%</b>
<b>Category 90: Other Financing Sources</b>														
9901 Fund Balance Appropriated	0	0	0	0	0	151,816	0.00%	0	0	0	0	0	527,210	0.00%
<b>Total Prepared Food &amp; Beverage</b>	<b>3,058,264</b>	<b>519,631</b>	<b>525,641</b>	<b>520,024</b>	<b>4,623,560</b>	<b>5,578,934</b>	<b>85.19%</b>	<b>2,869,302</b>	<b>506,744</b>	<b>443,128</b>	<b>496,269</b>	<b>4,315,443</b>	<b>6,025,899</b>	<b>78.48%</b>

CIVIC CENTER MOTEL TAX	FY2015							FY2014						
	Actual				Total	Budget	%	Actual				Total	Budget	%
	Jul-Dec	Jan	Feb	March				Jul-Dec	Jan	Feb	March			
<b>Category 10: Ad Valorem Tax</b>														
1225 Interest & Penalty - Food & Occup	0	0	0	0	0	0	0.00%	0	0	0	0	0	0	0.00%
<b>Category 20: Other Taxes</b>														
2600 Room Occupancy Tax - Auditorium	697,007	96,254	109,793	104,828	1,007,883	1,211,156	83.22%	596,562	89,205	96,774	103,140	885,681	1,228,379	72.10%
2605 Room Occupancy Tax - All Prior	0	0	0	0	0	0	0.00%	0	0	0	0	0	0	0.00%
<b>Total</b>	<b>697,007</b>	<b>96,254</b>	<b>109,793</b>	<b>104,828</b>	<b>1,007,883</b>	<b>1,211,156</b>	<b>83.22%</b>	<b>596,562</b>	<b>89,205</b>	<b>96,774</b>	<b>103,140</b>	<b>885,681</b>	<b>1,228,379</b>	<b>72.10%</b>
<b>Category 70: Miscellaneous</b>														
7002 Interest Income	48	34	12	24	118	796	14.82%	64	0	23	18	105	500	21.00%
<b>Category 90: Other Financing Sources</b>														
9901 Fund Balance Appropriated	0	0	0	0	0	12,116	0.00%	0	0	0	0	0	0	0.00%
<b>Total Civic Center Motel Tax</b>	<b>697,055</b>	<b>96,288</b>	<b>109,805</b>	<b>104,852</b>	<b>1,008,001</b>	<b>1,224,068</b>	<b>83.17%</b>	<b>596,626</b>	<b>89,205</b>	<b>96,797</b>	<b>103,158</b>	<b>885,786</b>	<b>1,228,879</b>	<b>72.08%</b>