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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 (Chairman Lancaster, Council, Edge and Keefe)

FROM: Candice H. White, Clerk to the Board

DATE: October 28, 2016

SUBJECT: Finance Committee Meeting – Thursday, November 3, 2016

There will be a regular meeting of the Finance Committee on Thursday, November 3, 2016 at 9:30 AM in Room 564 of the Cumberland County Courthouse located at 117 Dick Street, Fayetteville, NC.

AGENDA

1. Approval of Minutes – October 6, 2016 Finance Committee Regular Meeting (**Pg. 2**)
2. Update on FY16 Annual Audit Status (**Pg.14**)
3. Hurricane Matthew Reimbursement and Recovery Considerations
 - A. Approval of Third Party Consultant for Federal Emergency Management Agency (FEMA) Reimbursement (**Pg.15**)
 - B. Update on Disaster Debris Removal and Monitoring Service Contracts (**Pg.17**)
 - C. Update on Other Recovery Efforts (**No Materials**)
4. Presentation on Impact of New Fair Labor Standards Act (FLSA) Requirements Effective December 1, 2016 (**Pg.19**)
5. Consideration of Request for New Position in the County's Public Information Office (**Pg. 27**)
6. Monthly Financial Report (**Pg. 29**)
7. Other Items of Business (**No Materials**)

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

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CUMBERLAND COUNTY FINANCE COMMITTEE
 COURTHOUSE, 117 DICK STREET, 5TH FLOOR, ROOM 564
 OCTOBER 6, 2016 – 9:30 AM
 REGULAR MEETING MINUTES

MEMBERS PRESENT: Commissioner Jeannette Council
 Commissioner Kenneth Edge
 Commissioner Jimmy Keefe

OTHER COMMISSIONERS

PRESENT: Commissioner Glenn Adams
 Commissioner Charles Evans
 Commissioner Marshall Faircloth

OTHERS:

Amy Cannon, County Manager
 James Lawson, Deputy County Manager
 Tracy Jackson, Assistant County Manager
 Melissa Cardinali, Assistant County Manager
 Sally Shutt, Governmental Affairs Officer
 Rick Moorefield, County Attorney
 Phyllis Jones, Assistant County Attorney
 Deborah Shaw, Budget Analyst
 Heather Harris, Budget Analyst
 Kim Cribb, Budget Analyst and Grants Coordinator
 Keith Todd, Information Services Director
 Kim Honan, Enterprise Solutions Division Manager
 Jeffrey Brown, Engineering and Infrastructure Director
 Brenda Jackson, Social Services Director
 Randy Beeman, Emergency Services Director
 Tammy Gillis, Director of Internal Audit and Wellness Services
 Vicki Evans, Finance Director
 Candice H. White, Clerk to the Board
 Press

ABSENT: Commissioner Larry Lancaster

Commissioner Edge called the meeting to order.

1. APPROVAL OF MINUTES – SEPTEMBER 1, 2016 FINANCE COMMITTEE
 REGULAR MEETING

MOTION: Commissioner Keefe moved to approve the September 1, 2016 regular meeting minutes.

SECOND: Commissioner Council

VOTE: UNANIMOUS (3-0)

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2. 2017 REVALUATION – OVERVIEW OF SCHEDULE OF VALUES AND TIMELINE

BACKGROUND:

NCGS 105-286 requires counties to reappraise all real property every 8 years. Cumberland County's next general reappraisal is scheduled for January 1, 2017.

This is the second of two presentations meant to serve as informational sessions prior to the October 17, 2016 Board of Commissioner's meeting. This presentation will inform the Finance Committee members about the schedule of values and future timeline.

RECOMMENDATION/PROPOSED ACTION:

This presentation is for informational purposes only. No action by the Finance Committee is required.

Joe Utley, Tax Administrator, stated his presentation will include an overview of the 2017 schedules, standards and rules, and a timeline for revaluation. Mr. Utley provided the following informational presentation:

2017 Schedule, Standards and Rule

- Statutory Requirement
 - ✓ North Carolina General Statute 105-317 is the statute that governs the appraisal of real property and the adoption of the schedule of values
 - ✓ North Carolina General Statute 105-317(b)(1) requires that uniform schedules of values, standards, and rules be prepared for each revaluation of real property
 - ✓ Paragraph C of 105-317 states the schedule of values, standards and rules be adopted by January 1st of the year of the reappraisal
 - ✓ North Carolina General Statute 105-317(c)(1) requires that uniform schedules of values, standards, and rules be presented to the board of county commissioners not less than 21 days before the meeting in which they will be considered.
- The Schedule of Values (SOV) represents a uniform schedule for values, standards, and guidelines to be used in appraising real property to determine "fair market" value.
- The purpose of the manual is to describe the methodology and procedures for appraising all Cumberland County real property at market value and present use value at the time of the county's most recent General Reappraisal (2017).
- Once the Schedule of Values is adopted the rates will be applied until the next revaluation.
- We are responsible for appraising about 140,000 individual properties all at one time. This is referred to as mass appraisal versus single property appraisal.
- General reappraisals are conducted by applying mass appraisal techniques, with thorough analysis from appraisal staff and the use of a computer-assisted mass appraisal (CAMA) software system. The sales comparison, cost, and income approaches to value are all considered when applicable to appraise all real property.

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- Industry standards have been developed for mass appraisal, just as they have been for single-property appraisals, to produce property values that are both reasonable and reliable.

Mr. Utley stated the Uniform Standards of Professional Appraisal Practice apply to all appraisers and Standard 6 addresses mass appraisals and is followed by the County. Mr. Utley stated the International Association of Assessing Officers has additional standards and a code of ethics and County appraisers are bound by this. Mr. Utley stated these industry standards provide a level of confidence with the public that Cumberland County is following certain standards.

- The SOV establishes the procedures and processes to be used in the valuation of land and various types of construction.

Mr. Utley pointed out that the schedule of values does not provide individual values of property but serves as a template that establishes a procedures and processes and explains the methodology used during revaluation.

- The challenge is to develop tables that correlate the physical property data on file with the sales data to help predict values for all properties, including those that did not sell.

Mr. Utley stated the sections in the schedule of values as outlined below are for information only to let the Finance Committee know will be included when the schedule of values is completed.

- Sections in the SOV
 - Introduction to SOV; applicable General Statutes; mass appraisal standards; description of the County's CAMA software program; and general demographic information
 - Discussion of methods used to arrive at land values
 - Discussion of the three approaches to value
 - Cost Approach modeling and calculations for valuing all real property
 - Market Approach modeling and calculations for valuing residential properties
 - Income modeling and valuation process for appraising certain income producing properties
 - The Appeals Process
 - Analysis of residential, commercial, industrial and manufactured home costs when compared to sales
 - Appendix
 - Classification of real versus personal property
 - Building material cost information

Mr. Utley reviewed the following timetable for revaluation and stated the County will be able to meet the times set forth under the General Statutes.

- November 7, 2016 –Schedule of Values (SOV) Presented
 - Newspaper ad announces that the Assessor has submitted the SOV, which is available for public inspection in the Assessor's office, and the time and place of a public hearing on the SOV

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- November 21, 2016 – Public Hearing on SOV
- December 5, 2016 – Recommend Adoption of the SOV by the Board of Commissioners
 - Newspaper ad announces the adoption of the SOV and the procedures for appealing the SOV to the Property Tax Commission (4 successive Tuesdays starting Dec. 6)
- December 2016 – Value Expectations to be Presented
- January 2017 Time Frame – 2017 notices are mailed
- February/March 2017 – Informal hearings begin
- April 2017 – Board of Equalization and Review (BER) convenes
- August 2017 – Bills for 2017 are mailed
- January 5, 2018 – Last Day to pay 2017 bill without penalty

Questions followed. Ms. Cannon stated the adoption of the schedule of values by the Board of Commissioners will be rescheduled for a date other than December 5. Ms. Cannon also clarified that the schedule of values is a written presentation of the county's process and how the county uniformly valued different aspects of property. Ms. Cannon stated the schedule of values will not provide conclusive information about the total valuation or individual values.

3. CONSIDERATION OF APPROVAL OF INTERNAL AUDIT REPORT AND PLAN

BACKGROUND:

At the June 15, 2015 Board of Commissioner's meeting, an Audit/Finance Committee Charter was adopted. The Charter requires that an audit plan be submitted to the Audit Committee for approval. The Audit/Finance Committee approved a January - June 2016 audit plan at the January 7, 2016 Finance Committee meeting.

A summary of audits/projects completed during the January – June time period and a plan for the July - December 2016 time period are being submitted at this time. In January a plan for the second half of fiscal year 2017 will be submitted.

RECOMMENDATION/PROPOSED ACTION:

Staff recommends accepting the summary of completed January – June time period audits/projects report and approving the July - December 2016 Internal Audit Plan.

Cumberland County Internal Audit
Audit Tasks Complete
January – June 2016

Audit/Project	Department
✓ Physical Inventories (Jan & Jun)	Central Maintenance Facility (CMF) Solid Waste Garage Health/Jail Dept Pharmacy
✓ Bank Accounts	Social Services
✓ Cash receipts procedures review	Sample of depts with petty cash or change funds
✓ Cash Counts	Sample of depts. with change funds and/or petty cash funds

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- ✓ Fee and procedures review Animal Control
- ✓ Review of Invoices for 3-5 years Solid Waste

- ✓ Sales tax distribution expenses Board of Education

- ✓ Expenditures of County Funds Sample of Outside Agencies

Cumberland County Internal Audit
Audit Plan
July - December 2016

Audit/Project	Department
Physical inventories	Central Maintenance Facility (CMF) Solid Waste garage Employee Pharmacy Health Department Pharmacy Health Department supply room
Inventory account reconciliations	CMF Solid Waste
Bank accounts	Sheriff - Detention Center Social Services
Cash counts	Sample of depts with petty cash or change funds
Review of procedures	Detention Center Finance Division
Schedule of Federal & State Expenditures	For FY2015-16 audit
Single Audit with Cherry Bekaert, CPA firm	For FY2015-16 audit

Tammy Gillis, Director of Internal Audit and Wellness Services, reviewed the background information, the summary of completed January – June time period audits/projects report and the July - December 2016 Internal Audit Plan as recorded above. Questions followed.

- MOTION: Commissioner Keefe moved to accept the summary of completed January – June time period audits/projects report and to approve the July - December 2016 Internal Audit Plan.
- SECOND: Commissioner Council
- VOTE: UNANIMOUS (3-0)

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Ms. Gillis provided an update on the Weight Watchers at Work Program stating there has been a collective weight loss of 1,500 pounds. Ms. Gillis stated of the 145 employees enrolled in the first session of Weight Watchers, 94 have re-enrolled in the second session and the total number enrolled in the second session is 128. Ms. Gillis stated many enrollees have shared with her that there have been huge changes and drops in their numbers.

4. CONSIDERATION OF APPROVAL OF REQUEST TO SURPLUS SOLID WASTE EQUIPMENT

BACKGROUND:

Over the years, the Solid Waste Department has compiled quite a bit of equipment that has been taken out of service. The majority of this equipment is not in working condition and is located at both the Ann Street and Wilkes Road sites. In an effort to improve the functionality of the space as well as improving the aesthetics at each of these sites, recommendation is that this equipment be declared surplus property and then sold. A list of this equipment is recorded below.

Typically, the County utilizes GovDeals.com for selling surplus equipment. GovDeals.com requires extensive individual information be listed for equipment. Therefore, the Department is evaluating the possibility of having a public auction for this equipment. A public auction would be more efficient since it will take less time for staff to prepare and manage. It is the understanding that prior to utilizing GovDeals.com, the County did hold public auctions to sell surplus equipment.

RECOMMENDATION/PROPOSED ACTION:

The Interim Solid Waste Director along with County Management recommend that the Finance Committee approve the Solid Waste Department's request to declare the list of equipment recorded below as surplus property and authorize the sale of the equipment.

	VEHICLE/ EQUIPMENT #	VEHICLE/EQUIPMENT DESCRIPTION	VIN #	LOCATION
1		5 Bay Dual Axle 5th Wheel Dump Trailer		Ann Street
2	41	Mack Truck Model MR6855 (old water truck w/out tank)	1M2K127C5EM006938	Ann Street
3	31	89 Volvo Rolloff Truck w/out lift		Ann Street
4	36	94 White International 3800 DT466 school bus; driver & one other seat, handicap lift	1HVBBAAM43H67597 3	Ann Street
5	37	GM Milk truck with tommy lift on back		Ann Street
6	48	98 Ford F250 pick-up with tommy lift and cage	1FTPF27L5WKC3673	Ann Street
7	55	99 Ford Ranger with tool box, bed liner	1FTYR10V3XUB78773	Ann Street
8	3	2000 white Dodge pick-up no bed	1B7HC164X15200533	Ann Street
9	23	White Chevy pick-up with no bed	1GCFR24HF373848	Ann Street
10	84	Green Military 4x4 Chevrolet pick-up truck	1GCGD34J7EF341830	Ann Street
11	7	2000 Ford Ranger	1FTYR14V2YTB38699	Ann Street
12	17	2001 Ford F-250 Quad-cab 4x4 pick-up	1FTNW21LXIEB81671	Ann Street
13	20	92 Ford F-250 custom work truck	1FTHF25H9NNA91243	Ann Street
14	47	98 Ford F-150 V8 Triton, no seat	1FTRF17W6XNA74199	Ann Street

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15	54	96 Ford Ranger XL, no bed, no back wheels	1FTCR10U8TUC07812	Ann Street
16	53	96 Ford Ranger XL pick-up	1FTCR10UXTUC07813	Ann Street
17		Red custom deluxe Chevy pick-up		Ann Street
18	74	Ford Ranger CL pick-up	1FTCR10U4TPB60180	Ann Street
19	115	D7H LGP Caterpillar Dozer		Ann Street
20	2	Red Mule 2500 Kawasaki dump bed		Ann Street
21	112	175 John Deere 2155 Tractor ID# L02155A613630		Ann Street
22		Flat bed for truck		Ann Street
23		Holmes 600 wrecker bed serial# A89BJ8491		Ann Street
24		Auto Crane serial # 320300-53CCT0999		Ann Street
25		Air Compressor 276387		Ann Street
26		#200 Air Diesel Deutz water pump		Ann Street
27		#227 Diesel Deutz on trailer model# F3L912		Ann Street
28		#225 ConCover sprayer bed		Ann Street
29		Roll off lift		Ann Street
30		#532 Power Boss Sweeper model# TSS/88-LD Serial# 1895118		Ann Street
31		Sand Blaster on black metal trailer		Ann Street
32		#242 Generator Model A265		Ann Street
33		Air Compressor 1350 Intek series NAPA model 828236T serial# 00008978		Ann Street
34		NAPA Air Compressor model# 821033GTH serial# HOP279723		Ann Street
35		INGERSOLL RAND Air Compressor model 2475 serial# 8036635		Ann Street
36		Commercial 60" Riding John Deere F935 mower		Ann Street
37		#210 Amida light model 5.00-2MH serial 8811A0101		Ann Street
38		#231 John Deere 48" push mower serial# GX1383XO		Ann Street
39		#201 96" pull behind electric magnet model 47085 serial 47082-19		Ann Street
40		#108 Bobcat model 853 serial# 510250244		Ann Street
41		#228 Bobcat Sweeper attachment serial# 434704200		Ann Street
42		Bobcat forks		Ann Street
43		John Deere 613 bush hog		Ann Street
44		#271 5 ft box blade		Ann Street
45		White Truck bed		Ann Street
46		Blue & Grey Truck bed		Ann Street
47		#10 Military Wrecker truck ID# 05198C70-10577		Ann Street
48		#250 Military Compressor unit model# P250-W-D-M-H268 serial 155571		Ann Street
49		Diesel Tank Truck bed serial# 362T1009 serial# 282T1010		Ann Street
50		Diesel Tank Truck bed with ext. serial# 282T1010		Ann Street
51		16 -- 8 yard boxes		Ann Street
52		8 -- 1,000 gallon metal tanks		Ann Street - Cherokee Bldg
53	121	JCB Backhoe serial # AB577669V		Ann Street - Cherokee Bldg
54	103	Rex Trash Master		Ann Street - Cherokee Bldg
55	160	Mega 300-III Daewood Loader rubber wheel Machine name: MG300-III Serial 0135		Ann Street - Cherokee Bldg
56	106	1978 Crane RT 300 ton HYDRAULIC model MC2500 serial 6245/72		Ann Street - White Goods Lot
57	111	Motor Grader		Wilkes Road
58	43	1992 Ford F-250XL serial# 1FTEF25N6PLA42884		Wilkes Road
59	110	Caterpillar Grader serial# 99E10948		Wilkes Road

Jeffrey Brown, Engineering and Infrastructure Director, reviewed the background information recorded above and provided highlights of the equipment list.

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MOTION: Commissioner Council moved to approve the Solid Waste Department's request to declare the list of equipment recorded above as surplus property and authorize the sale of the equipment.
SECOND: Commissioner Edge
VOTE: UNANIMOUS (3-0)

5. UPDATE ON DSS BUSINESS INTELLIGENCE PROCESS AND IMPLEMENTATION

BACKGROUND:

As you are aware, the Finance Committee has approved recommendations from the Enterprise Solutions Division (ESD) regarding business process improvements in the DSS Food and Nutrition Services (FNS) program. Recommendations were approved for the FNS Application and Recertification areas in August and September, respectively.

Please note that a report and recommendation regarding the training component of FNS will be the next presentation to the Finance Committee. Currently, the ESD team is conducting a follow-up review of this area. Part of this follow-up will include a review of recent changes in the FNS training protocol. The expectation is to make a presentation on FNS Training at the November Finance Committee meeting. While this presentation has been delayed by one month, recently established protocols are expected to prevent or minimize future delays.

In addition to structured meeting schedules, the expectation has been established that staff remain accessible to one another to support continual communication and collaboration to ensure ongoing progress throughout the review and implementation processes.

RECOMMENDATION/PROPOSED ACTION:

No action required, for informational purposes only.

James Lawson, Deputy County Manager, reviewed the background information recorded above and the chart recorded below that summarizes the action plan developed by the Business Intelligence Steering Committee and the steps completed in implementing the approved process improvements. Mr. Lawson highlighted progress made in the rollout phases for the implementation of Laserfiche, for adding the NCFast Help Desk Administrators to the internal Spiceworks help desk system, for selecting 4-6 staff members to participate in test group to develop an expedite team for the 2nd floor and for phasing out internal and external drop boxes. Mr. Lawson stated phases 3, 4 and 6 relate and all have a correlation to creating efficiencies for processing applications. Mr. Lawson stated DSS had already implemented some improvements to meet the FDA timeline requirements and the ESD team is working to make sure these improvements are in accordance with the formal recommendations. Mr. Lawson explained the drop zone will route customers to central processing for pre-screening and referral to a case

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worker. Mr. Lawson stated a first draft of an action plan has been created for review by the Steering Committee and the anticipation is that the actions steps for applications will also take care of application steps for re-certifications.

DSS ACTION PLAN STATUS UPDATE – FNS APPLICATIONS

Note: Items in bold are primary items to be completed before testing. Non-Bold items are included in every recommendation as part of the full process.

Rollout Phases	Approved Recommendations	Action Plan	Status
1 st	Continue to implement Laserfiche Tentative Deadline: TBD (Ongoing)	<input checked="" type="checkbox"/> Obtain approval of design document from DSS Management. <input checked="" type="checkbox"/> Submit design document to One Source. <input type="checkbox"/> Coordinate testing and implementation. <input type="checkbox"/> Complete testing phase. <input type="checkbox"/> Complete implementation phase. <input type="checkbox"/> Go-Live with Laserfiche. <input type="checkbox"/> Monitor and Control (3, 6, 9, 12 month evaluations).	✓ Completed [09/19/16]. ✓ Completed [09/19/16]. • Pending action by One Source (vendor) to begin testing and implementation of design for document imaging and 1 st workflow. • Estimated start: Early Nov or Dec
2 nd	Add NCFast Help Desk Administrators to the internal help desk system (Spiceworks) Tentative Deadline: 10/21/16	<input checked="" type="checkbox"/> Create separate SpiceWorks Help Desk system. <input checked="" type="checkbox"/> Add NCFast Help Desk Administrators as users. <input type="checkbox"/> Coordinate testing and implementation. <input type="checkbox"/> Complete testing phase. <input type="checkbox"/> Complete implementation phase. <input type="checkbox"/> Go-Live with SpiceWorks Help Desk system. <input type="checkbox"/> Monitor and Control (3, 6, 9, 12 month evaluations).	✓ Completed [09/12/16]. ✓ Completed [09/12/16]. • Start Date: Oct 10.
3 rd	Develop a Phone Interview and a Pending Applications Team Tentative Deadline: 10/13/16	<input type="checkbox"/> Select 5 staff members to participate in test group. <input type="checkbox"/> Identify phone interview questions that include all scenarios. <input type="checkbox"/> Create phone interview question template (script). <input type="checkbox"/> Coordinate testing and implementation. <input type="checkbox"/> Complete testing phase. <input type="checkbox"/> Complete implementation phase. <input type="checkbox"/> Go-Live with Phone Interview and Pending Applications teams. <input type="checkbox"/> Monitor and Control (3, 6, 9, 12 month evaluations).	• Planning "Drop Zone" (DSS sub-group). • In progress (DSS sub-group). • In progress (DSS sub-group). Note: DSS began discussing processes, work-flows, incl drop zone prior to approval of formal recommendations. Intent of drop zone is to route customers for immed processing to teams; the related processes & work-flows under development. The BISC will review progress and complete implementation IAW the approved recommendations.
4 th	Develop an Expedite Team for the 2 nd floor Tentative Deadline: 10/27/16	<input checked="" type="checkbox"/> Select 4-6 staff members to participate in test group. <input type="checkbox"/> Identify processes to be involved. <input type="checkbox"/> Develop workflow to include tie-ins. <input type="checkbox"/> Coordinate testing and implementation. <input type="checkbox"/> Complete testing phase. <input type="checkbox"/> Complete implementation phase. <input type="checkbox"/> Go-Live with Expedite Team for 2 nd floor. <input type="checkbox"/> Monitor and Control (3, 6, 9, 12 month evaluations).	✓ Completed [9/14/16]. • In progress (DSS sub-group). • In progress (DSS sub-group). Also see note above re: phase 3
5 th	Train employees in two programs (FNS and FCH/Adult Medicaid) Tentative Deadline: 12/01/16	<input type="checkbox"/> Identify employees with knowledge of 2 or more programs. <input type="checkbox"/> Identify employees with knowledge of 2 or more processes. <input type="checkbox"/> Select programs and processes to be included in testing. <input type="checkbox"/> Select 4-6 staff members to participate in	• In discussions (BISC). • In discussions (BISC). • In discussions (BISC).

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		test group. <input type="checkbox"/> Coordinate refresher training as needed. <input type="checkbox"/> Coordinate testing and implementation. <input type="checkbox"/> Complete testing phase. <input type="checkbox"/> Complete implementation phase. <input type="checkbox"/> Go-Live with Modified/Integrated Worker. <input type="checkbox"/> Monitor and Control (3, 6, 9, 12 month evaluations).	
6 th	Phase out internal and external drop boxes* Tentative Deadline: 02/16/17	<input checked="" type="checkbox"/> Identify staff members to participate in test group. <input checked="" type="checkbox"/> Identify processes to be involved. <input checked="" type="checkbox"/> Develop workflow to include tie-ins. <input type="checkbox"/> Identify and coordinate notifications (fliers, press release, etc.). <input type="checkbox"/> Coordinate testing and implementation. <input type="checkbox"/> Complete testing phase. <input type="checkbox"/> Complete implementation phase. <input type="checkbox"/> Go-Live with Internal Drop Box elimination. <input type="checkbox"/> Monitor and Control (3, 6, 9, 12 month evaluations).	✓ Completed [09/14/16]. ✓ Completed [09/14/16]. ✓ Completed [09/14/16]. • In progress (DSS sub-group). • In progress (DSS sub-group). Note: Internal drop boxes eliminated; customers routed to drop zone. The elimination of external drop boxes is pending. The BISC will review progress & complete implementation of this phase IAW the approved recommendations.
7 th	Create a NCFast problem solving manual Tentative Deadline: 12/01/16	<input type="checkbox"/> Identify staff members responsible for maintaining manual. <input type="checkbox"/> Collect history of help desk tickets with resolution information. <input type="checkbox"/> Identify issues to be included in manual. <input type="checkbox"/> Develop draft of manual. <input type="checkbox"/> Collaborate to develop final draft for management review. <input type="checkbox"/> Coordinate testing and implementation. <input type="checkbox"/> Complete testing phase. <input type="checkbox"/> Complete implementation phase. <input type="checkbox"/> Go-Live with NCFast Problem Solving Manual. <input type="checkbox"/> Monitor and Control (3, 6, 9, 12 month evaluations).	Note: Preliminary discussions have taken place re: the problem solving manual. Will resume discussions as other phases are completed.

DSS – FNS APPLICATIONS ACTION PLAN ESTIMATED TIME OF COMPLETION: FEBRUARY 28, 2017

(Evaluations: May 31, August 31, Nov 30, 2017, February 28, 2018)

Legend	
✓	Completed
•	In progress
BISC	BI Steering Committee

6. JOINT 911 CENTER CONSULTING SERVICES FOR THE PURPOSE OF GRANT APPLICATION AND CONSOLIDATION PLANNING

BACKGROUND:

At the Joint City-County Liaison Meeting held on September 16th, staff presented information to both governing bodies regarding continuation of the Joint 911 Center Project. Later that same day, the Joint 911 Steering Committee held its organizational meeting. Staff presented information at both meetings requesting to extend the contract of Mission Critical Partners (MCP) who did the preliminary feasibility study regarding a Joint 911 Center for Cumberland County and the City of Fayetteville.

In order to fully develop a plan for consolidating the separately existing City and County 911 Centers, and apply for the next round of NC 911 Fund grants, it is necessary to obtain further assistance from MCP. The most recent MCP proposal includes a description of the work to be

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accomplished at an estimated cost of \$104,000. It is proposed that the City and County do a 50/50 cost share for these services. The City of Fayetteville plans to address their share of the funding at its October 10th City Council Meeting.

RECOMMENDATION/PROPOSED ACTION:

General Government Other - Budget Ordinance Amendment B171031 to appropriate FY17 fund balance in the amount of \$52,000 for the Joint 911 Center consolidation plan.

The Board is requested to approve Budget Ordinance Amendment B171031 in the amount of \$52,000 to be used for a consultant that will be utilized for the continued Joint 911 Center project. The total fee is estimated at \$104,000 and will be divided equally between the City of Fayetteville and Cumberland County.

Please note this amendment requires the use of fund balance.

Tracy Jackson, Assistant County Manager, reviewed the background information recorded above and stated extension of the contract will take the city and county through to April 2017 which is the timeframe in which the application will be assembled and sent to the NC911 for funding of the project. Mr. Jackson confirmed that the scope of work that MCP will perform involves an overall consolidation master plan and the provision of facility programs that will move from co-location to true consolidation. Mr. Jackson stated MCP will work with the City and County on the grant application and the proposed budget, and schedule all facets of the project going forward. Mr. Jackson stated MCP will serve as the facilitator for upcoming meetings of the City and County. Questions followed. Mr. Jackson stated there are still questions about the role of Ft. Bragg and although there is no commitment on their part, discussions continue. Mr. Jackson stated the City plans to address its share of the funding at its October 10th City Council meeting and awaits County approval before planning the next joint meeting; a schedule of meetings will be provided after the next joint meeting. Mr. Jackson stated if possible, another commissioner is needed to serve on the Joint 911 Committee.

MOTION: Commissioner Keefe moved to approve Budget Ordinance Amendment B171031 in the amount of \$52,000 to be used for a consultant that will be utilized for the continued Joint 911 Center project.

SECOND: Commissioner Council

VOTE: UNANIMOUS (3-0)

7. MONTHLY FINANCIAL REPORT

BACKGROUND:

The financial report is for fiscal year 2016, June year-to-date, 13th period. The report run date was September 20 and final amounts are still subject to change as we are still in the process of closing out the year as we go through the financial audit.

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Highlights of the 13th period include:

- Revenues
 - Sales tax - the FY16 total amount is short by the final collection month of the fiscal year. The funding had not been received as of the report run date. However, as of today's memorandum date, we do know the sales tax total came in slightly over \$41 million.
- Expenditures
 - The 13th period reflects final adjustments which are typical when reconciling prior to closing out the fiscal year.
- Crown center expense summary/prepared food and beverage and motel tax
 - Previously provided during the September 1 finance committee meeting.

RECOMMENDATION/PROPOSED ACTION:

No action needed – for information purposes only.

Vicki Evans, Finance Director, reviewed the highlights recorded above. Ms. Evans stated the sales tax total is over 100% of budget which is over FY15. Ms. Evans stated the report reflects reconciliation items, reallocations and clean up as staff are in the process of closing out FY16 in preparation for the CAFR. Questions followed. Ms. Evans provided an update on the Munis conversion process involving County payroll, risk management and human resources.

8. OTHER ITEMS OF BUSINESS

MOTION: Commissioner Council moved to adjourn.

SECOND: Commissioner Keefe

VOTE: UNANIMOUS (3-0)

There were no other matters of business.

There being no further business, the meeting adjourned at 10:35 a.m.



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 NOVEMBER 3, 2016
MEETING OF THE FINANCE COMMITTEE**

TO: FINANCE COMMITTEE
FROM: VICKI EVANS, FINANCE DIRECTOR
DATE: OCTOBER 26, 2016
SUBJECT: FY16 ANNUAL AUDIT STATUS

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

Estimate of Committee Time Needed: 5 Minutes

BACKGROUND

The contracted due date for the annual audit is October 31 for June 30 year-end audits. The Local Government Commission does allow a “grace period” that typically ends around December 1 but that date may be extended if circumstances warrant.

This year I believe we may not meet the December 1 “grace period” deadline. Finance staff have been working diligently to complete assignments for the FY16 audit while continuing to remain on schedule with all aspects of the financial system conversion. The additional work involved in going live with the payroll system conversion in early October, additional reconciliations required as a result of within-year conversion, and (to a small extent) the impact of Hurricane Matthew have all played a part in causing us to fall behind in our audit schedule. Staff have been committed to ensuring data and reporting accuracy rather than on rushing through the audit process to meet a deadline. Throughout the audit process, communication has been open with Cherry Bekaert staff who have been flexible and completely understanding and have worked with us to accommodate our schedule as needed.

Based on current work load, I am conservatively estimating the audit will be completed and sent to the LGC no later than December 31. As a precaution, because I believe we have circumstances that warrant an extension, I recently spoke with staff of the LGC who advised that we take no action at this time because a potential automatic extension from the LGC is forthcoming. In the event that does not happen, please be aware a contract extension will have to be executed. No additional cost is anticipated.

RECOMMENDATION/PROPOSED ACTION

No action needed – for information purposes only.

VICKI EVANS
Finance Director



ROBERT TUCKER
Accounting Supervisor

FINANCE OFFICE

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MEMO FOR THE AGENDA OF THE NOVEMBER 3, 2016 MEETING OF THE FINANCE COMMITTEE

TO: FINANCE COMMITTEE
FROM: VICKI EVANS, FINANCE DIRECTOR *[Signature]*
DATE: OCTOBER 25, 2016
SUBJECT: THIRD PARTY CONSULTANT FOR FEDERAL EMERGENCY
MANAGEMENT AGENCY (FEMA) REIMBURSEMENT

Presenter(s): Vicki Evans, Finance Director

Estimate of Committee Time Needed: 5 Minutes

BACKGROUND

A request for proposal (#17-14-ES) was issued on Monday, October 24, seeking qualified firms to provide FEMA public assistance program consulting in response to Hurricane Matthew. Responses are due back to the County on Friday, October 28 at 1 PM.

Tasks within the RFP include but are not limited to:

- Coordinate and develop all project work sheets
- Advise the County on document retention strategies
- Coordinate with the County staff to obtain all cost and necessary backup documentation to develop, revise and submit Project worksheets
- Track status of FEMA reimbursement and serve as a co-liaison between FEMA and the County
- Prepare the necessary reports to FEMA
- Advise the County on the management of the closeout process
- Assist the County in responding to requests from FEMA
- Provide detailed and periodic management reports
- Accurate and current analysis on FEMA regulations and best strategies for maximizing reimbursements and to secure other funding sources when applicable, possibly grants
- Obtain, analyze and gather field documentation
- Review all data and supporting documentation to determine whether costs appear eligible
- Prepare first and second appeals, and arbitration as required
- Respond to audit findings, as required

After bid opening but prior to the finance committee meeting, the RFP responses will be reviewed. For the finance committee meeting, summary information regarding the responding top qualified firms will be presented along with a management recommendation for a contract.

RECOMMENDATION/PROPOSED ACTION

Management will be requesting approval of the recommended vendor to provide FEMA public assistance consulting services and approval to move forward with contract approval during the November 7th Board of County Commissioners meeting.

AMY H. CANNON
County Manager

JAMES E. LAWSON
Deputy County Manager



MELISSA C. CARDINALI
Assistant County Manager

W. TRACY JACKSON
Assistant County Manager

CUMBERLAND COUNTY NORTH CAROLINA

OFFICE OF THE COUNTY MANAGER

MEMO FOR THE AGENDA OF THE NOVEMBER 3, 2016 MEETING OF THE FINANCE COMMITTEE

TO: FINANCE COMMITTEE MEMBERS

FROM: W. TRACY JACKSON, ASST. COUNTY MANAGER

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

DATE: OCTOBER 26, 2016

SUBJECT: UPDATE ON DISASTER DEBRIS REMOVAL AND MONITORING
SERVICE CONTRACTS

Requested By: W. Tracy Jackson, Asst. County Manager

Presenter(s): W. Tracy Jackson, Asst. County Manager
Jeffery Brown, Director of Engineering and Infrastructure
Randy Beeman, Director of Emergency Services
Vicki Evans, Finance Director

Estimate of Committee Time Needed: 20 Minutes

BACKGROUND

As a direct result of Hurricane Matthew (DR-4285), there is an urgent need to implement the management, clearing and removal of storm-related debris throughout the unincorporated areas of Cumberland County. In a coordinated effort between the Engineering and Infrastructure Director/Interim Director of Solid Waste and the Emergency Services Director and staff, Purchasing staff recently issued two requests for proposals (RFP) seeking separate contracts for:

1. **Disaster Management, Recovery and Consulting Services** which was advertised beginning October 14 with a scheduled bid opening of October 24th at 10:00 a.m. Scope: Disaster management, recovery, and consulting services to support the oversight and management of debris recovery contractors. Contractor shall be capable of providing a range of related services including damage assessment, training, emergency planning, infrastructure restoration, and other services as needed and ordered by the County; and,
2. **Disaster Debris Clearance and Removal Services** which was advertised beginning October 18th with a scheduled bid opening of October 26th at 10:00 a.m. Scope: Work shall consist of clearing and

removing any and all "eligible" debris as defined by Federal Emergency Management Agency ("FEMA") Publication 325, all applicable State and Federal Disaster Specific Guidance ("DSG") and policies, and as directed by the debris manager. Work will include 1) examining debris to determine whether or not debris is eligible, burnable or non-burnable, 2) loading the debris, 3) hauling the debris to an approved temporary debris storage and reduction site (TDSRS) or landfill, 4) reducing the debris, 5) hauling the debris to an approved disposal facility, and 6) dumping the debris at the dumpsite or landfill. Debris not defined as eligible by FEMA Publication 325 or State or Federal DSGs or policies will not be loaded, hauled, or dumped under this contract unless written instructions are given to the contractor by the debris manager.

As of the date of this memo, Purchasing is in the process of reviewing, summarizing and tabulating all RFP results. There are still several steps remaining to reach a point where debris removal can be undertaken by the County.

RECOMMENDATION/PROPOSED ACTION:

For information only. No action is requested at this time.

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 NOVEMBER 3, 2016
MEETING OF THE FINANCE COMMITTEE**

TO: FINANCE COMMITTEE MEMBERS

FROM: W. TRACY JACKSON, ASST. COUNTY MANAGER 

THROUGH: AMY H. CANNON, COUNTY MANAGER

DATE: OCTOBER 26, 2016

SUBJECT: PRESENTATION ON IMPACT OF NEW FAIR LABOR STANDARDS ACT (FLSA) REQUIREMENTS EFFECTIVE DECEMBER 1, 2016

Requested By: W. Tracy Jackson, Asst. County Manager

Presenter(s): W. Tracy Jackson, Asst. County Manager
Julean Self, Deputy Director of Human Resources
Dan Domico, Human Resources Analyst

Estimate of Committee Time Needed: 20 Minutes

BACKGROUND

During the budget planning process for FY17, staff made the Board of Commissioners aware of pending federal requirements that could affect the overtime status of certain classes of employees. Subsequently, President Obama and the Secretary of the Department of Labor (DOL) announced the publication of the DOL's final rule updating its overtime regulations which automatically extend overtime pay protections to millions of workers within the first year of implementation. The presentation included with this memorandum will attempt to highlight the most important impacts upon Cumberland County as a result of DOL's changes to the FLSA.

The effective date of the final rule is December 1, 2016. Future automatic updates to those thresholds will occur every three years, beginning on January 1, 2020. Based upon analysis by staff, the anticipated cost to the County in FY17 will be approximately \$39,208. This amount is well below the \$100,000 budgeted prior to the release of the final rule concerning changes to the FLSA.

RECOMMENDATION/PROPOSED ACTION:

No action is required. This is for information only.

Department of Labor's New Overtime Rules

Finance Committee Meeting
November 3, 2016

Presented by Dan Domico, HR Analyst



Overview

- ▶ New DOL Final Rule Changes
- ▶ Important Considerations
- ▶ Position/Employee Summary
- ▶ Next Steps – County Management
- ▶ Questions



New DOL Changes

- ▶ Salary threshold changing from \$455/week (\$23,660/year) to \$913/week (\$47,476/year).
- ▶ The effective date for the final rule is December 1, 2016.



Important Considerations

- ▶ Positions that make less than \$47,476 CANNOT be exempt, regardless of duties.
- ▶ Non-Exempt employees must be compensated for working overtime
 - Must be paid at time and a half for hours worked over 40 in a work week; or
 - Given time off based on OT accrued at time and a half.
- ▶ Total annual compensation for highly compensated employees (HCE) is subject to a “duties test” to the annual equivalent of the 90th percentile of full-time salaried workers nationally (\$134,004)



Position/Employee Summary

	Positions	Employees
Currently Exempt	526	459
Current Exempt Elected Officials	13	13
As a Result of HR Office Review, number of recommended Exempt	329	303
Estimated Remaining FY17 Cost for Changes:	\$39,208*	
Estimated Recurring FY Cost for Changes:	\$65,768*	

**Includes associated fringe benefits*

Next Steps

- ▶ Implement the changes as a result of the updated FLSA requirements.
- ▶ Hold individual meetings with Department Heads who have staff that will be affected.
- ▶ Employees will be notified of changes in person by their department heads or supervisors.



Questions?



CUMBERLAND COUNTY

PUBLIC INFORMATION OFFICE

MEMO FOR THE NOVEMBER 3, 2016, FINANCE COMMITTEE MEETING AGENDA

TO: FINANCE COMMITTEE MEMBERS
FROM: SALLY SHUTT, GOVERNMENTAL AFFAIRS OFFICER
THROUGH: MELISSA CARDINALI, ASSISTANT COUNTY MANAGER
DATE: OCTOBER 27, 2016
SUBJECT: REQUEST FOR NEW POSITION IN THE PUBLIC INFORMATION OFFICE

Requested by: Amy Cannon
Presenter(s): Sally Shutt
Estimated Time: 10 minutes

BACKGROUND: The Public Information Office, which is a section of the County Manager's Office, consists of three positions: the Governmental Affairs Officer, Public Information Specialist and Graphic Design Information Specialist II.

The three-member team is responsible for coordinating external and internal communication with the public, media and employees. The office serves as a central point for receiving and disseminating public information through various outlets, including media releases, employee newsletters, a monthly TV show, weekly newspaper column, bi-weekly newspaper section, brochures, website and social media content and other outreach materials and programs.

The Sheriff's Office has a Public Information Officer and the library system has a five-member Community Relations Department that manages its communications and outreach efforts. The Public Information Office serves all other County departments.

The Chief Public Information Director's position expanded in 2014 with a reclassification to Governmental Affairs Officer. The position became part of the County's management team. The position has operational responsibility for managing public information and governmental communications, including legislative agendas and strategic initiatives.

One of the County's strategic goals is to educate, inform and engage employees, citizens, elected and appointed officials through effective and efficient communications. In order to fulfill the objectives under this goal and better serve all County departments in sharing their message and

telling the County's story, the Public Information Office needs additional capacity in the form of a Communications and Outreach Coordinator.

The new position would coordinate media relations and collaborate with the departments for press releases, videos, events and communications initiatives to ensure consistent and favorable messaging.

RECOMMENDATION/PROPOSED ACTION:

Management recommends the Finance Committee approve and forward to the Board of Commissioners the following actions:

1. Approve the establishment of a new Communications & Outreach Coordinator position at Cumberland County salary grade 72 and
2. Approve **Budget Ordinance Amendment B171027** in the amount of \$47,186 to fund a new position in the Public Information Office. Federal Labor Standards Act funds were budgeted at \$100,000; however, the impact of FLSA changes is expected to be just under \$40,000 for FY17 resulting in excess funds of \$60,000. This revision will transfer excess FLSA funds of \$47,186 to the Administration personnel accounts for salary and fringe benefits.

Please note this amendment requires no additional county funds.



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**MEMO FOR THE AGENDA OF THE NOVEMBER 3, 2016
MEETING OF THE FINANCE COMMITTEE**

TO: FINANCE COMMITTEE
FROM: VICKI EVANS, FINANCE DIRECTOR *JE*
DATE: OCTOBER 28, 2016
SUBJECT: MONTHLY FINANCIAL REPORT – FIRST QUARTER FY17

Presenter(s): Vicki Evans, Finance Director

Estimate of Committee Time Needed: 5 Minutes

BACKGROUND

The financial report is included as of September 30, 2016. Highlights include:

- Revenues
 - The first three months of the fiscal year show revenues as expected. Collections are generally slow in the first part of the year. However, this is consistent with rates of prior fiscal years.
- Expenditures
 - General fund expenditures remain in line with budget and prior year trends.
- Crown center expense summary/prepared food and beverage and motel tax
 - Spectra is reporting slightly higher income and slightly lower expenses compared with the same timeframe last fiscal year.
 - Revenues of prepared food and beverage and motel tax are consistent with prior fiscal years.

RECOMMENDATION/PROPOSED ACTION

No action needed – for information purposes only.

CUMBERLAND COUNTY REVENUE SUMMARY

GENERAL FUND	FY2017						FY2016					
	Jul-Sep	Oct	Nov	Dec	Total	Budget	Recognized	Jul-Sep	Oct	Nov	Dec	Total
Category 10: Ad Valorem Tax												
Real, Personal, Public - Current	14,832,395				14,832,395	153,901,517	9.64%	13,642,225				13,642,225
Motor Vehicles - Current	12,571				12,571	0	0.00%	6,390				6,390
Motor Vehicle - Tax & Tag	3,285,162				3,285,162	15,773,637	20.83%	2,970,628				2,970,628
Prior Years - Other	971,478				971,478	2,758,000	35.22%	868,625				868,625
Total	19,101,606	0	0	0	19,101,606	172,433,154	11.08%	17,487,868	0	0	0	17,487,868
Category 20: Other Taxes												
Sales Tax (1¢ + Art 40 + 42+ 44+ 46)	0				0	40,912,780	0.00%	0				0
Pet Registration Fees	61,131				61,131	209,880	29.13%	44,263				44,263
Sales Tax Video & Telecommunications	132,195				132,195	556,500	23.75%	130,347				130,347
Other Taxes	227,806				227,806	1,119,300	20.35%	219,268				219,268
Total	421,132	0	0	0	421,132	42,798,460	0.98%	393,878	0	0	0	393,878
Category 30: Unrestricted Intergovernmental												
ABC Store 3.5%	0				0	690,000	0.00%	0				0
ABC Store Profit	0				0	1,400,000	0.00%	564,893				564,893
Fay Sales Tax Equalization-Original	0				0	2,290,000	0.00%	0				0
Fay Sales Tax Equalization	0				0	4,834,800	0.00%	0				0
Wade Sales Tax Equalization	0				0	1,000	0.00%	0				0
Eastover Sales Tax Equalization	0				0	0	0.00%	0				0
Stedman Sales Tax Equalization	0				0	132	0.00%	0				0
Spring Lake Sales Tax Equalization	0				0	356,800	0.00%	0				0
Godwin Sales Tax Equalization	0				0	2,300	0.00%	0				0
Other	102,527				102,527	929,993	11.02%	204,184				204,184
Total	102,527	0	0	0	102,527	10,505,025	0.98%	769,077	0	0	0	769,077
Category 40: Restricted Intergovernmental												
Health	723,719				723,719	5,624,318	12.87%	559,504				559,504
Mental Health Consolidation	451,064				451,064	338,345	133.31%	64,479				64,479
Social Services	5,862,788				5,862,788	50,480,918	11.61%	8,018,420				8,018,420
Library	78,044				78,044	485,290	16.08%	194,766				194,766
Child Support Enforcement	294,069				294,069	3,677,472	8.00%	607,008				607,008
Other	411,056				411,056	2,048,505	20.07%	152,172				152,172
Total	7,820,740	0	0	0	7,820,740	62,654,848	12.48%	9,596,349	0	0	0	9,596,349
Category 50: Licenses & Permits												
Register of Deeds	423,141				423,141	1,212,050	34.91%	388,125				388,125
Inspections	134,205				134,205	737,500	18.20%	190,740				190,740
Other	0				0	0	0.00%	0				0
Total	557,346	0	0	0	557,346	1,949,550	28.59%	578,865	0	0	0	578,865
Category 60: Sales & Service												
Animal Control	91,774				91,774	268,923	34.13%	66,893				66,893
Health Department	1,104,960				1,104,960	4,319,819	25.58%	654,447				654,447
Library Fees	45,764				45,764	194,200	23.57%	50,077				50,077
Sheriff Fees	657,293				657,293	3,873,000	16.97%	220,802				220,802
Social Services Fees	18,261				18,261	107,903	16.92%	15,952				15,952
Other	109,792				109,792	1,179,358	9.31%	70,393				70,393
Total	2,027,844	0	0	0	2,027,844	9,943,203	20.39%	1,078,565	0	0	0	1,078,565
Category 70: Miscellaneous												
Interest Income	51,950				51,950	218,741	23.75%	15,823				15,823
CFVMC	3,714,637				3,714,637	3,721,673	99.81%	3,690,982				3,690,982
Other	296,169				296,169	1,667,139	17.77%	216,528				216,528
Total	4,062,756	0	0	0	4,062,756	5,607,553	72.45%	3,923,334	0	0	0	3,923,334
Subtotal Category 10-70	34,093,951	0	0	0	34,093,951	305,891,793	11.15%	33,827,936	0	0	0	33,827,936
Category 80: Other Financing Sources												
Sale of Land & Buildings	10,655				10,655	0	0.00%	984				984
Gain/Loss	0				0	0	0.00%	0				0
Sale of Fixed Assets/Cash Proceeds	219,945				219,945	31,260	0.00%	40,342				40,342
Transfers	0				0	5,666,286	0.00%	0				0
Installment /Purchase Revenue	0				0	0	0.00%	0				0
Fund Balance - Former Health	0				0	0	0.00%	0				0
Fund Balance - Property Revaluations	0				0	0	0.00%	0				0
Fund Balance Maintenance/Renovations	0				0	0	0.00%	0				0
Fund Balance - Health	0				0	910,878	0.00%	0				0
Fund Balance - Special	0				0	0	0.00%	0				0
Fund Balance - Mental Health Transfer	0				0	3,019,050	0.00%	0				0
Fund Balance -Economic Incentives	0				0	531,159	0.00%	0				0
Fund Balance - Water & Sewer	0				0	250,000	0.00%	0				0
Fund Balance Appropriated	0				0	14,846,708	0.00%	0				0
Total	230,600	0	0	0	230,600	25,255,341		41,326	0	0	0	41,326
Total General Fund	34,324,551	0	0	0	34,324,551	331,147,134	10.37%	33,869,262	0	0	0	33,869,262

GENERAL FUND SUMMARY OF OBLIGATIONS

GENERAL FUND	FY2017							FY2016						
	Actual				Budget	% Obligated		Actual				Budget	% Obligated	
	Jul-Sep	Oct	Nov	Dec				Jul-Sep	Oct	Nov	Dec			
General Administration	5,792,012				5,792,012	21,466,650	26.98%	5,386,168				5,386,168	19,214,812	28.03%
Buildings & Grounds	2,064,832				2,064,832	6,007,942	34.37%	3,392,614				3,392,614	8,224,480	41.25%
General Government														
Debt Service	926,325				926,325	24,127,231	3.84%	1,040,475				1,040,475	24,877,001	4.18%
General Government Other	1,870,574				1,870,574	7,952,279	23.52%	610,682				610,682	3,541,834	17.24%
Total General Government	2,796,899	0	0	0	2,796,899	32,079,510	8.72%	1,651,157	0	0	0	1,651,157	28,418,835	5.81%
Law Enforcement														
Sheriff	8,343,333				8,343,333	32,094,231	26.00%	7,113,080				7,113,080	26,042,625	27.31%
Jail	4,912,121				4,912,121	18,506,698	26.54%	6,046,205				6,046,205	23,066,181	26.21%
Total Law Enforcement	13,255,454	0	0	0	13,255,454	50,600,929	26.20%	13,159,285	0	0	0	13,159,285	49,108,806	26.80%
Public Safety	2,006,088				2,006,088	7,747,002	25.90%	1,864,924				1,864,924	7,692,001	24.24%
Health														
Health All Other	6,792,954				6,792,954	23,400,627	29.03%	5,746,666				5,746,666	21,745,638	26.43%
Total Health Department	6,792,954	0	0	0	6,792,954	23,400,627	29.03%	5,746,666	0	0	0	5,746,666	21,745,638	26.43%
Mental Health														
Mental Health Other (County)	2,533,618				2,533,618	3,203,061	79.10%	4,935,800				4,935,800	5,814,287	84.89%
Social Services														
Social Services	11,026,322				11,026,322	45,923,445	24.01%	9,583,286				9,583,286	42,256,629	22.68%
Other DSS Programs	4,712,096				4,712,096	26,685,218	17.66%	5,218,272				5,218,272	28,182,762	18.52%
Total Social Services	15,738,418	0	0	0	15,738,418	72,608,663	21.68%	14,801,558	0	0	0	14,801,558	70,439,391	21.01%
Other Human Services														
Child Support Enforcement	1,535,239				1,535,239	5,029,303	30.53%	1,371,015				1,371,015	4,849,157	28.27%
Other HS Programs	120,999				120,999	424,486	28.50%	104,977				104,977	405,519	25.89%
Total Human Services	1,656,238	0	0	0	1,656,238	5,453,789	30.37%	1,475,992	0	0	0	1,475,992	5,254,676	28.09%
Library														
Library	3,598,157				3,598,157	11,260,193	31.95%	3,352,710				3,352,710	10,875,895	30.83%
Library Other	60,100				60,100	342,375	17.55%	119,734				119,734	348,410	34.37%
Total Library	3,658,257	0	0	0	3,658,257	11,602,568	31.53%	3,472,444	0	0	0	3,472,444	11,224,305	30.94%
Culture & Recreation	357,785				357,785	435,612	82.13%	386,003				386,003	466,129	82.81%
Economic Development	1,127,930				1,127,930	6,047,585	18.65%	1,181,699				1,181,699	6,295,974	18.77%
Subtotal	57,780,485	0	0	0	57,780,485	240,653,938	24.01%	57,454,310	0	0	0	57,454,310	233,899,334	24.56%
Education														
County School Current Exp	78,729,271				78,729,271	78,729,271	100.00%	19,473,582				19,473,582	77,894,329	25.00%
Goodyear Incentive	0				0	243,613	0.00%	0				0	243,613	0.00%
Sales Tax Equalization	0				0	845,128	0.00%	0				0	845,128	0.00%
FTCC Current Expense	10,627,787				10,627,787	10,627,787	100.00%	2,526,129				2,526,129	10,104,516	25.00%
FTCC PEG	0				0	47,397	0.00%	0				0	47,397	0.00%
FTCC Capital Outlay	0				0	0	0.00%	0				0	0	0.00%
Total Education	89,357,058	0	0	0	89,357,058	90,493,196	98.74%	21,999,711	0	0	0	21,999,711	89,134,983	24.68%
Total General Fund	147,137,543	0	0	0	147,137,543	331,147,134	44.43%	79,454,021	0	0	0	79,454,021	323,034,317	24.60%

CROWN CENTER EXPENSE SUMMARY (CUMBERLAND COUNTY)

	FY2017							FY2016						
	July-Sept	Actual Oct	Nov	Dec	Total	Budget	% Recognized	July-Sept	Actual Oct	Nov	Dec	Total	Budget	% Recognized
Operating Expenses														
Other	39,979				39,979	231,985	17.23%	81,520				81,520	377,600	21.59%
Capital Outlay	113,727				113,727	242,000	0.00%	-				-		0.00%
Roof	-				-	-	0.00%	-				-		0.00%
Engineer Fee	-				-	-	0.00%	-				-		0.00%
Global Operating Fee	2,335,902				2,335,902	4,461,654	52.36%	2,118,284				2,118,284	4,236,567	50.00%
Global Management Fee	32,514				32,514	97,542	33.33%	32,352				32,352	97,056	33.33%
Global Incentive Payment	-				-	97,542	0.00%	-				-	97,056	0.00%
Total Operating Expenses	2,522,122	-	-	-	2,522,122	5,130,723	49.16%	2,232,156	-	-	-	2,232,156	4,808,279	46.42%
Non-Operating Expenses Debt Service - Coliseum														
Federal Bond Interest Subsidy					-	-	0.00%					-	-	0.00%
Prin/Int BAB					-	237,046	0.00%					-	246,807	0.00%
Prin/Int RZED					-	136,242	0.00%					-	141,852	0.00%
Prin/Int 09B					-	3,266,125	0.00%					-	3,265,663	0.00%
Prin/Int BTA CIP					-	356,138	0.00%					-	356,138	0.00%
Total Nonoperating Expenses	-	-	-	-	-	3,995,551	0.00%	-	-	-	-	-	4,010,460	0.00%

CROWN CENTER FINANCIAL SUMMARY (GLOBAL SPECTRUM)

	FY2017							FY2016						
	July-Sept	Actual Oct	Nov	Dec	Total	Budget	% Recognized	July-Sept	Actual Oct	Nov	Dec	Total	Budget	% Recognized
Event Income														
Direct Event Income	179,303				179,303	963,622	18.61%	88,318				88,318	963,085	9.17%
Ancillary Income	60,919				60,919	423,695	14.38%	97,597				97,597	412,453	23.66%
Event Operating Income	240,222	-	-	-	240,222	1,387,317	17.32%	185,915	-	-	-	185,915	1,375,538	13.52%
Signage and Suites Income	40,397				40,397	145,588	27.75%	36,024				36,024	114,867	31.36%
Miscellaneous Income	49,163				49,163	227,000	21.66%	39,815				39,815	140,000	28.44%
Total Event Income	329,782	-	-	-	329,782	1,759,905	18.74%	261,754	-	-	-	261,754	1,630,405	16.05%
Operating Expenses (Indirect)														
Indirect Expense	910,518				910,518	4,559,197	19.97%	1,017,921				1,017,921	4,551,727	22.36%
Total Operating Expenses	910,518	-	-	-	910,518	4,559,197	19.97%	1,017,921	-	-	-	1,017,921	4,551,727	22.36%
Event Inc over Operating Exp	(580,736)	-	-	-	(580,736)	(2,799,292)		(756,167)	-	-	-	(756,167)	(2,921,322)	

CUMBERLAND COUNTY REVENUE SUMMARY

	FY2017							FY2016						
	Actual				Total	Budget	%	Actual				Total	Budget	%
PREPARED FOOD & BEVERAGE	Jul-Sep	Oct	Nov	Dec				Jul-Sep	Oct	Nov	Dec			
Category 10: Ad Valorem Tax														
1225 Interest & Penalty - Food & Occupancy	9,384				9,384	50,000	18.77%	14,827				14,827	50,000	29.65%
Category 20: Other Taxes														
1015 Food & Beverage Tax	1,613,739				1,613,739	5,818,385	27.74%	1,573,241				1,573,241	5,507,413	28.57%
1120 Food & Beverage Tax - All Prior	31,318				31,318	50,000	62.64%	26,711				26,711	50,000	53.42%
Total	1,645,057	0	0	0	1,645,057	5,868,385	28.03%	1,599,952	0	0	0	1,599,952	5,557,413	28.79%
Category 70: Miscellaneous														
7002 Interest Income	159				159	350	45.43%	159				159	350	45.43%
7662 Returned Check	-	-	-	-	-	-	0.00%	-	-	-	-	-	-	0.00%
Total	159	-	-	-	159	350	45.43%	159	-	-	-	159	350	45.43%
Category 90: Other Financing Sources														
9901 Fund Balance Appropriated	-	-	-	-	-	1,664,067	0.00%	-	-	-	-	-	2,102,780	0.00%
Total Prepared Food & Beverage	1,654,600	-	-	-	1,654,600	7,582,802	27.96%	1,614,938	-	-	-	1,614,938	7,710,543	28.80%

	FY2017							FY2016						
	Actual				Total	Budget	%	Actual				Total	Budget	%
CIVIC CENTER MOTEL TAX	Jul-Sep	Oct	Nov	Dec				Jul-Sep	Oct	Nov	Dec			
Category 10: Ad Valorem Tax														
1225 Interest & Penalty - Food & Occupancy	-	-	-	-	-	-	0.00%	-	-	-	-	-	-	0.00%
Category 20: Other Taxes														
2600 Room Occupancy Tax - Auditorium	374,947	-	-	-	374,947	1,308,686	28.65%	378,855	-	-	-	378,855	1,190,340	31.83%
2605 Room Occupancy Tax - All Prior	-	-	-	-	-	-	0.00%	-	-	-	-	-	-	0.00%
Total	374,947	-	-	-	374,947	1,308,686	28.65%	378,855	-	-	-	378,855	1,190,340	31.83%
Category 70: Miscellaneous														
7002 Interest Income	-	-	-	-	-	-	0.00%	98	-	-	-	98	-	0.00%
Category 90: Other Financing Sources														
9901 Fund Balance Appropriated	-	-	-	-	-	-	0.00%	-	-	-	-	-	27,767	0.00%
Total Civic Center Motel Tax	374,947	-	-	-	374,947	1,308,686	28.65%	378,953	-	-	-	378,953	1,218,107	31.84%