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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: August 25, 2016

SUBJECT: Finance Committee Meeting – Thursday, September 1, 2016

There will be a regular meeting of the Finance Committee on Thursday, September 1, 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 – August 4, 2016 Finance Committee Regular Meeting (**Pg. 2**)
2. Presentation by Alliance Behavioral Healthcare (**Pg. 19**)
3. Consideration of N.C. Civil War History Center Resolution (**Pg. 34**)
4. 2017 Revaluation – Overview of Schedule of Values and Timeline (**Pg. 36**)
5. Consideration of Request to Surplus Solid Waste Equipment at the Wilkes Road Processing Facility (**Pg. 50**)
6. Update Regarding the Overhills Park Water and Sewer District Resolution Authorizing the Issuance and Sale of Revenue Bond Anticipation Note in the Principal Amount of \$1,379,000 (**Pg. 52**)
7. Presentation on Business Process Recommendations for the Food and Nutrition Services Program at the Department of Social Services (**Pg. 53**)
8. Monthly Financial Report (**Pg. 68**)
9. 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

Finance Committee Special Meeting August 4, 2016

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CUMBERLAND COUNTY FINANCE COMMITTEE
COURTHOUSE, 117 DICK STREET, 5TH FLOOR, ROOM 564
AUGUST 4, 2016 – 9:00 AM
SPECIAL MEETING MINUTES

MEMBERS PRESENT: Commissioner Larry Lancaster, Chairman
Commissioner Jeannette Council
Commissioner Kenneth Edge
Commissioner Jimmy Keefe

OTHER COMMISSIONERS

PRESENT: Commissioner Glenn Adams
Commissioner 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
Vicki Evans, Finance Director
Deborah Shaw, Budget Analyst
Heather Harris, Budget Analyst
Kim Cribb, Budget Analyst and Grants Coordinator
Tammy Gillis, Director of Internal Audit and Wellness Services
Jeffrey Brown, Engineering and Infrastructure Director
Jim Lott, Workforce Development Director
Joe Utley, Tax Administrator
Candice H. White, Clerk to the Board
Press

Commissioner Lancaster called the meeting to order.

1. APPROVAL OF MINUTES – JUNE 2, 2016 FINANCE COMMITTEE REGULAR MEETING

MOTION: Commissioner Council moved to approve the June 2, 2016 minutes.
SECOND: Commissioner Edge
VOTE: UNANIMOUS (4-0)

Melissa Cardinali, Assistant County Manager, stated Tammy Gillis, Director of Internal Audit and Wellness Services, is now a Certified Government Auditing Professional having passed the exam issued by the Institute of Internal Auditors Certified Government Auditing Professional. Ms. Cardinali also introduced Kim Cribb as the new budget analyst and Juvenile Crime Prevention Council coordinator.

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2. CONSIDERATION OF REQUEST FOR PROPOSALS FOR THE CUMBERLAND COUNTY WORKFORCE DEVELOPMENT PROGRAM

BACKGROUND:

Workforce Development staff have prepared the Request for Proposals (RFP) for FY17 programs and services. These important services are focused on the following groups: local employers, the unemployed, underemployed adults, veterans, dislocated workers, In-School Youth (age 14-21) and Out-of-School Youth (age 16-24). This RFP seeks service providers who will work collaboratively with Cumberland County Workforce Development and the North Carolina Department of Commerce's Division of Workforce Solutions as part of an integrated services model. All program funding originates from the federal government via the Workforce Innovation and Opportunity Act (WIOA) and is passed through to the State of North Carolina to local Workforce Development Boards. Estimated allocations for FY17 are anticipated to be as follows for these specific program areas in Cumberland County:

- 1) \$800,000 for adult services programs
- 2) \$700,000 for dislocated worker programs
- 3) \$900,000 for youth services programs

These amounts may be subject to change as it is based upon a prior estimate of available funds. It is anticipated that the exact funding amount will be known at or about the time of the final contract negotiations. All contracts for services will be on a cost-reimbursement basis, based upon performance, and may be extended for two additional years at the discretion of the County.

RECOMMENDATION/PROPOSED ACTION:

Approval to move forward with the RFP process for youth, adult and dislocated worker workforce services in Cumberland County.

Tracy Jackson, Assistant County Manager, recognized Jim Lott, Workforce Development Director, who stated Cumberland County received about \$3 million per year in federal funds that come through the state to the County to serve those who are unemployed and looking for a better job. Mr. Lott stated two years ago the state passed a law requiring that the Career Center bid out the service programs. Mr. Lott stated the Request for Proposals (RFP) for FY17 programs and services will be released in the next few days and the bidders can be a government agency, nonprofit agency or a private for-profit agency. Mr. Lott stated bids will be due the end of August, the Workforce Development Board will review and approve on September 7 and the Board of Commissioners will give final approval in mid September.

MOTION: Commissioner Edge moved to go forward with the RFP process for youth, adult and dislocated worker workforce services in Cumberland County.
SECOND: Commissioner Council
VOTE: UNANIMOUS (4-0)

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3. PRESENTATION ON THE 2017 TAX REVALUATION PROCESS BY JOE UTLEY

BACKGROUND:

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

This is the first of two presentations meant to serve as informational session prior to the October 3, 2016 Board of Commissioners' meeting. This presentation will inform the Finance Committee members about the revaluation process, the current status and future timeline.

RECOMMENDATION/PROPOSED ACTION:

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

Amy Cannon, County Manager, recognized Joe Utley, Tax Administrator, and stated he will provide information on the revaluation process; however, there are no numbers available at this point in the revaluation process. Ms. Cannon stated it will likely be late November or early December before there are any conclusions. Mr. Utley introduced Tami Botello, Real Estate Division Manager, and provided the following presentation on the 2017 revaluation to include background information, steps involved in the revaluation process, timetable of key events and plans for citizen education.

What is Revaluation?

Revaluation is simply...

- The process of appraising all real estate at the fair market value or present use value, as of January 1st of a specific year

Why Conduct a Revaluation?

- A general revaluation is conducted to equalize all property values at 100% of fair market value
 - NCGS 105-283: Uniform Appraisal Standards
 - All Property, Real and Personal
 - Valued at "True Value" in money = "Market Value"
- To reestablish tax equity and fairness between all properties, which increase or decrease in value due to various factors
- Ensures that all property owners are paying their fair share of the property tax burden

How Often is a Revaluation Conducted?

- North Carolina law requires all counties to perform a countywide real property Revaluation at least once every 8 years (G.S. 105-286)
- Cumberland County Revaluation cycle has varied; however, we are currently on an 8 year cycle; our last revaluation was January 1, 2009
- 56 Counties remain on an 8 year cycle
 - To include: Cumberland, Durham and Mecklenburg
- 40 Counties are on a 4 year cycle
 - Wake County BOC approved a 4 year cycle on March 21, 2016

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Commissioner Adams asked why some counties are on a 4 year cycle versus an 8 year cycle and whether one cycle was better than the other. Mr. Utley stated a 4 year cycle is too quick for some counties and some of the smaller counties are on an 8 year cycle due to funding considerations. Chairman Faircloth stated Cumberland County was on a 4 year cycle when real estate values were growing and went back to an 8 year cycle when growth slowed down. Mr. Utley stated a permanent revaluation team would have to be established if the county went back to a 4 year cycle which would require additional staff. Mr. Utley continued his presentation.

Time and Staff to Conduct a Revaluation

Our assignment is to estimate fair market value as of January 1, 2017 by analyzing sales, cost and income data.

- To conduct a successful revaluation, we need a minimum of 2 ½ to 3 years
- Two primary teams – Commercial and Residential
- All staff members are involved at one time or another conducting specialized tasks

Current Real Estate Staffing

- Revaluations are completed by our own in-house staff (every revaluation since 1992)
- All appraisers with more than one year of service are certified by the NC Department of Revenue as Real Property Appraisers
- There are 14 appraisal positions in Real Estate
 - RE Division Manager
 - Appraisal Supervisor
 - 12 Appraisers

Steps Involved in a Revaluation

- Neighborhood Reviews (boundary, lot size; quality; characteristics)
- Cost Studies are conducted & Cost Models developed
- Conduct a Review of Vacant & Improved Property Sales
 - Our staff analyzes the actions of buyers and sellers in the market
 - We maintain a county wide sales file and have an active sales verification process
- Market models are then established to value residential properties
- The models are developed based on similarities between the neighborhoods, to include: location, age and quality
- A majority of the commercial property will be valued using the cost approach; however, income producing properties will use the income approach to value:
 - Apartments, Motels, Shopping Centers and Mobile Home Parks
- Collect Income & Expense Data
 - Income surveys are sent to the property owners
 - On-site visits are conducted to talk with owners and tenants
 - Resource guides for the property types
 - Marshall and Swift Valuation Services
 - Smith Travel Research (Hotels)
 - Institute of Real Estate Management (Shopping Ctrs/Apartments)
- Collect Income & Expense Data

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- From these sources stabilized or market rents, vacancy and expense ratios are established to create income models
- The income properties are grouped to ensure like properties are assigned to the same income model
- Income models are applied to establish an income value

Commissioner Keefe stated apartments are valued using the income approach; however, people who live in apartments use the County's services such as education, social services, public health and libraries at a higher level than other income producing properties that do not use the County's services such as hotels, shopping centers or mobile home parks. Commissioner Keefe asked why apartments could not be valued comparable to residential properties. Mr. Utley stated in accordance with the general statute, efforts are to reach the true value or market value, and apartment complexes are going to be bought and sold by investors based on their income producing capability. Mr. Utley stated although he is required to consider all approaches, were he to go to Raleigh with an appeal on the valuation set for an apartment complex and had not used the income approach, he would lose the appeal. A brief discussion followed. Commissioner Edge asked to have the number of rental properties in Cumberland County provided. Mr. Utley continued his presentation.

Time Table for Revaluation

- October 2016 – Presentation of Schedule of Values (SOV) to the Board of Commissioners and a Public Hearing is held
 - To be discussed in more detail at the September Finance Meeting
- November 2016 – Adoption of the SOV by the Board of Commissioners
- December 2016 – Last opportunity for the SOV's to be appealed to the NC Property Tax Commission
- January 1, 2017 – Values become final
- January Time Frame – 2017 notices are mailed
- February/March 2017 – Informal Hearings begin
 - Valuation Notices will have a mail in section
 - Questions answered and appointments made by phone
 - Walk-ins accepted – Appraisers on duty
 - Appraisers meet with taxpayers and begin site visits
- April 2017 – Begin sending 2nd notices with the results from the informal appeals
 - The vast majority of appeals will be resolved through the informal hearing process
- April/May 2017 – Board of Equalization and Review (BER) convenes with day and night meetings as needed

Citizen Education on Revaluation

- County Website – Link to a Revaluation Page
 - Frequently Asked Questions
 - Explanation of Revaluation
 - Link to the Brochure
 - Cumberland Matters
- Meetings with Municipalities as Requested
- Other Meetings
 - NC Board of Realtors

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- Cape Fear Appraisal Group
- Public Libraries

September Finance Committee

- What to Expect:
 - Factors that affect the Tax Base and Revenue
 - More Information on the Appeals Process
 - Overview of the Schedule of Values (SOV)

Commissioner Council asked whether this presentation be provided during a meeting of the Mayor's Coalition. Chairman Faircloth stated the presentation would be timely if provided during the next meeting which will be in November.

4. MONTHLY FINANCIAL REPORT

BACKGROUND:

There was a delay in providing reports because additional time was needed to validate reports as a result of transitioning to new system reporting layouts to ensure accuracy.

The attached financial report is as of May 31, 2016. Highlights include:

- Revenues
 - Ad Valorem tax collections are continuing to appear strong
 - Revenues exceeded the annual budget allocation for this line, consistent with May of 2015
 - May year-to-date collections reached 98.97% of the tax levy for the year
 - Sales and other taxes and other revenue categories remain in line with budget and previous year patterns
- Expenditures
 - General Fund expenditures remain in line with budget and previous year patterns
- Crown center expense summary/prepared food and beverage and motel tax
 - Total year-to-date event income and expenditures are slightly higher than this time last fiscal year

RECOMMENDATION/PROPOSED ACTION:

No action needed – for information purposes only.

Vicki Evans, Finance Director, reviewed the background information recorded above and stated ad valorem tax collections exceeded budget reaching 98.97% of the tax levy for the year which is .05% better than last year. Ms. Evans stated Crown Center expenditures and prepared food and beverage and motel tax are trending slightly higher than last year but still within budget.

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5. PRESENTATION ON THE FOOD AND NUTRITION PROGRAM BUSINESS PROCESS REVIEW CONDUCTED BY THE ENTERPRISE SOLUTIONS DIVISION OF INFORMATION SERVICES

BACKGROUND:

As a part of the Board of Commissioners approved Business Intelligence Initiative, the Enterprise Solutions Division within Information Services recently conducted a comprehensive business process review for the Department of Social Services. The business process review concentrated on the Food and Nutrition Services within the Economic Services Division. Through this business process review, several opportunities for business process improvements were discovered.

The presentation will review the current processes, business process improvement opportunities and recommended solutions to improve these business processes.

RECOMMENDATION/PROPOSED ACTION:

Information Services asks that the Finance Committee endorse the Enterprise Solutions Division's continued work on a phased-in approach and monitoring of the business process improvements for FNS and provide bi-monthly reports to the Finance Committee.

Ms. Cardinali reviewed the background information recorded above and introduced Enterprise Solutions Division Manager Kim Honan and team members Sabrina Patterson, Jimmy Platter and Lynn Smith. Ms. Cardinali stated the team worked with DSS in three areas: applications, certification and training. Ms. Cardinali stated the presentation that follows will be on the applications portion and the certification and training portions will be brought to the Finance Committee at a later time. Ms. Cannon recognized Social Services staff Claretta Johnson, Vivian Tookes and Gail Bullard.

Ms. Honan provided the following overview of the Enterprise Solutions Division and process reviews:

The Enterprise Solutions Division (ESD) was created to conduct business process reviews to analyze and identify process improvements and efficiency opportunities with a technology focus around the County enterprise systems, such as Tyler Munis for Financials, HR, Payroll, Benefits and Utility Billing, and Laserfiche, the County's content management system.

The Business Intelligence initiative expands the business process reviews to include all business processes to maximize efficiency opportunities. ESD's initial business process reviews included the Jury process and Veteran Services, and the majority of those recommendations have been implemented with great success. The Jury summons processing time was projected to be reduced by 50.52%, however ESD recently completed its 6-month evaluation and observed a reduction of 81.05%. In Veterans Services, 22 of 44 steps were eliminated from their intake process.

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The business process reviews are comprehensive and many techniques are used. They include:

- A Voice of Customer questionnaire that's provided to the department head prior to our kick-off meeting to gain insight into their department and processes
- An initial kick-off meeting to review the questionnaire, obtain input and feedback, and to explain our process
- Observation visits and one on one discussions with subject matter experts
- Additional research using internal and external resources
- Site visits and web meetings with other County agencies
- Ongoing internal collaboration with our Information Services team to obtain input and feedback from the Applications and Infrastructure teams. This helps us get an understanding of what's been done in the past, what technology plans may be in progress or in consideration for the future, and determine any relationships or dependencies that we need to know about.

Some of our upcoming initiatives include Animal Control, DSS Medicaid and the Tax office. Currently, ESD is conducting business process reviews for the Mail Room, Print Shop and Graphics, the Commissioners' agenda process, Central Permits and Environmental Health, and the Food and Nutrition Services areas of DSS.

Ms. Honan recognized Ms. Patterson who provided the following presentation which detailed the division's business process review and collaboration with DSS relating to FNS Applications and Central Records.

Ms. Patterson stated the agenda for presentation includes:

- Organizational Structure
- Current Applications
- Fact Findings
- Statistical Data
- Known Pain Points
- Applications Improvement Areas
- Central Records
- NCFAS Help Desk
- Value Added Summary
- Recommended Rollout Phases
- Operational Support Team (OST) Comments
- Strategic Goals
- Future Endeavors

Ms. Patterson reviewed the organizational structure as follows:

- Program Manager
- 2 – Supervisors
- 2 – Lead Workers
- 24 – Income Maintenance Case Workers

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- 12 – Process EPASS, Dropbox, Mail-in and Faxed Applications
- 6 – Resource Center Staff to conduct interviews and process customer's applications for expedite service
- 6 – Time Limited Staff
- 2 – Vacant Approved Full-time Case Workers as of May 1st Organizational Chart
- 2 – Vacant Time Limited Case Workers as of May 1st Organizational Chart

Ms. Patterson stated it is important to note that the above information is just in time data and is subject to change based on FNS workloads. Ms. Patterson stated the Department of Social Services (DSS) has approximately 701 employees and Economic Services has approximately 272 employees.

Ms. Paterson stated FNS currently uses at least 5 of the 8 software applications to complete FNS applications:

- North Carolina Families Accessing Services through Technology (NCFAST) for FNS, Medicaid and TANF
- Online Application System known as Electronic Pre-Assessment Screening Service (EPASS)
- Document Imaging System (EAGLE) with Laserfiche to be implemented
- Web Identity Role Management/Online Verification System (WIRM/OLV)
- Electronic Benefit Transfer Edge (EBT) or food stamp card
- Data Warehouse
- Microsoft Access – Client Tracking
- Microsoft Excel – Reports, Workflows, etc.

Ms. Patterson stated discovery produced the following fact findings:

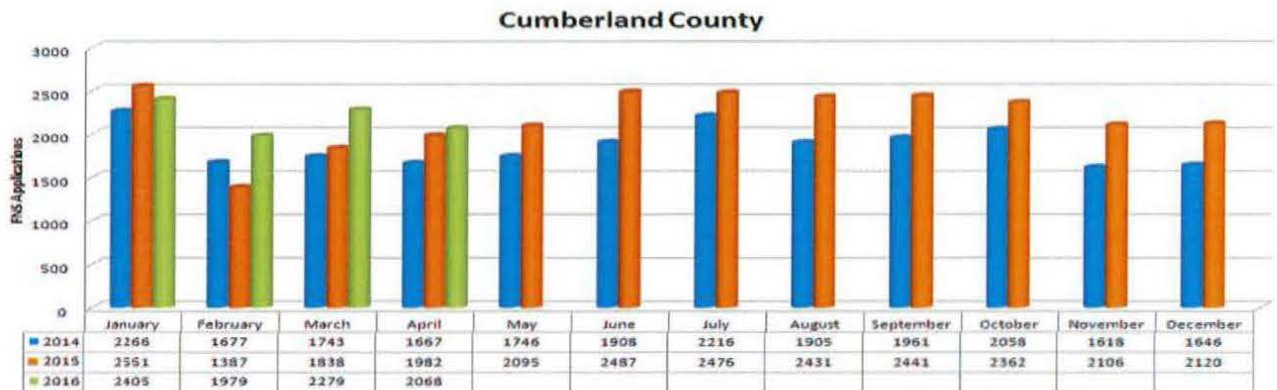
- As of May 2016, according to the North Carolina Department of Health and Human Services (DHHS) there were approximately 69,005 individuals receiving FNS, which makes up 33,240 active cases. This represents 21% of the Cumberland County population (329,403) receiving assistance in Economic Services and DSS.
- In FY2015, DSS Call Center handled approximately 271,805 calls of which 117,809 (43.3%) were for Economic Services; whereas, FNS made up 57,768 (21.3%) of those calls.
- DHHS did a full implementation of NCFAST to all 100 North Carolina counties in Fall 2013 and stopped using Food Stamps Information System (FSIS) in December 2013.
- Over 17,300 NCFAST Help Desk tickets were received across the state when NCFAST first went live. A total of 16,900 of those tickets were closed, but the remaining 400 help desk tickets were placed on a backlog which continues to grow.
- DHHS plans to implement the Subsidized Child Care Assistance (SCCA) and Energy in early 2017 and plans to implement Child Services and Aging and Adult Services portal between now and June 2017.
- For the FY15-16 Proposed Budget (March 18, 2015), 38 Income Maintenance positions were requested to support Medicaid and FNS workload.*
 - Time Limited Staff members were reduced from 45 to 35.*
 - 13 full-time FNS positions were approved (6 for Applications and 7 for Recertification).*

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- In order to meet the June 2016 federal deadline it was estimated that an additional 15 full-time FNS positions were needed.*
- On January 9, 2016, County Commissioners approved overtime/exempt time payment for employees whose work was related to the United States Department of Agriculture (USDA) mandate for FNS until June 30, 2016.
- From January 4th through May 6th, 2016, DSS timeliness and accuracy rate has increased by 10.27%.

*Source: Buncombe Business Enterprise Model – Revised FNS Staffing Analysis October 5, 2015

Ms. Patterson provided the following overview of FNS application monthly totals for CY2014 – 2016* and stated the statistical data was acquired from Data Warehouse.



*For CY2015 Expedited Applications averaged approximately 45% of the applications received, which equals to 11,824

*Total for 2014: 22,411

*Total for 2015: 26,276

*Increase of 3,865 applications

In response to a question posed by Commissioner Keefe, Ms. Patterson stated these are straight numbers but there can be changes as a result of Turbo Tax, when school is out and teacher assistants apply for supplemental services, from the Affordable Care Act and changes in income levels.

Staffing Analysis

Ms. Patterson stated a business process review will need to be completed in all areas of DSS Economic Services Division before staff recommendations can be determined and staffing formulas such as the one below will be used as part of the process.

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CY2015	FNS Apps Taken	State Average Processing Time	Staff Required	Current Staffing	Staffing Differential
January	2551	2	36.44	18	-18.44
February	1387	2	19.81	18	-1.81
March	1838	2	26.26	18	-8.26
April	1982	2	28.31	18	-10.31
May	2095	2	29.93	18	-11.93
June	2487	2	35.53	18	-17.53
July	2476	2	35.37	18	-17.37
August	2431	2	34.73	18	-16.73
September	2441	2	34.87	18	-16.87
October	2362	2	33.74	18	-15.74
November	2106	2	30.09	18	-12.09
December	2120	2	30.29	18	-12.29
Average	2190		31.28		-13.28

*The Staffing Formula used was taken from the Buncombe Study of 2014 (Work Days per Month: 20; Work Hours per Day: 7; Work Hours per Month: 140; Work Days per Year: 245)

*Processing Time

(1 hr 45 mins would equal to a staffing differential of -9.37)

(1 hr 30 mins would equal to a staffing differential of -5.46)

*Observed Processing Time: 1 hour to 1 hour and 52 minutes (This time varied due to the Household Composition and the length of the phone interview)

Ms. Patterson reviewed overtime/exempt time compensation totals as outlined below.

Pay Periods	Comp & Exempt Time Hours	Overtime Hours
Jan 10th - Jan 23rd, 2016	87.9	7
Jan 24th - Feb 6th, 2016	353.56	0
Feb 7th - Feb 20th, 2016	18.45	12
Feb 21st - Mar 5th, 2016	167.2	103.8
Mar 6th - Mar 19th, 2016	58.9	24
Mar 20th - Apr 2nd, 2016	63.38	37.3
Apr 3rd - Apr 16th, 2016	0	0
Apr 17th - Apr 30th, 2016	130.08	97.6
May 1st - May 14th, 2016	50.6	39.15
Total	930.07	320.85

- The overall total for overtime and comp/exempt time hours equal 1,250.92 hours.
- This graph represents only the FNS Applications employees who were identified by the FNS Manager and the Lead Supervisor.
- These hours were accumulated from employees working one or two Saturdays a pay period and a few hours over the normal 8 hour work day.
- After reviewing the bi-weekly timesheets it showed that 18 FNS employees accumulated overtime hours and 31 FNS employees and other qualified staff (Lead Workers & Supervisors) accumulated comp/exempt hours during the above payroll periods.

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Ms. Patterson presented the following timeliness and accuracy rates and stated USDA requires a 95% timeliness and accuracy rate for completed FNS applications.

Date	County	All Approved			
		Timely		Untimely	
		Pct	Count	Pct	Count
Dec 28th - Jan 1st, 2016	Cumberland	89.69%	235	10.31%	27
Jan 4th - Jan 8th, 2016	Cumberland	86.18%	393	13.82%	63
Jan 11th -15th, 2016	Cumberland	85.24%	387	14.76%	67
Jan 18th - 22nd, 2016	Cumberland	82.69%	234	17.31%	49
Jan 25th - 29th, 2016	Cumberland	78.73%	322	21.27%	87
Feb 1st - 5th, 2016	Cumberland	83.90%	344	16.10%	66
Feb 8th - 12th, 2016	Cumberland	85.68%	341	14.32%	57
Feb 15th - 19th, 2016	Cumberland	90.00%	279	10.00%	31
Feb 22nd - 26th, 2016	Cumberland	82.50%	297	17.50%	63
Feb 29 - Mar 4th, 2016	Cumberland	92.79%	399	7.21%	31
Mar 7th - 11th, 2016	Cumberland	92.19%	413	7.81%	35
Mar 14th - 18th, 2016	Cumberland	90.00%	382	9.91%	42
Mar 21st - 25th, 2016	Cumberland	92.94%	316	7.06%	24
Mar 28th - Apr 1st, 2016	Cumberland	90.49%	238	9.51%	25
Apr 4th - 8th, 2016	Cumberland	97.34%	403	2.66%	11
Apr 11th - 15th, 2016	Cumberland	95.41%	395	4.59%	19
Apr 18th - 22nd, 2016	Cumberland	95.59%	347	4.41%	16
Apr 25th - 30th, 2016	Cumberland	96.68%	291	3.32%	10
May 2nd - 6th, 2016	Cumberland	96.45%	408	3.55%	15

Ms. Patterson outlined the following known pain points discussed with her during observation:

- Staff members are overwhelmed
 - Heavy caseload volume.
 - Lack of personal leave coverage.
 - Working late evenings, one mandatory Saturday per month, and two voluntary Saturdays.
 - High amount of reorganizational movement and staff turnover driven by demands associated with state and federal mandates, state issues with NCFast, etc.
 - \$80 million in federal funding is at risk statewide and \$2 million for Cumberland County if the 95% accuracy rate is not met.
- Processing time limit constraints due to change in state mandates and policy
 - State requirements for Expedite application processing time. (Must be processed by the 4th day).
 - State requirements for Non-Expedite application processing time. (Must be processed by the 25th day).
- NCFast issues
 - Slowness or unavailability of the NCFast system, which produces unplanned downtime and reduces productivity.
 - NCID and Log in problems to include not being able to locate server.
 - Receiving error messages while processing applications.

In response to a question posed by Commissioner Keefe, Ms. Patterson stated there have been improvements in the NCFast system so that it now stays open until around 9:00 p.m.

Ms. Patterson outlined areas for improvement as follows and stated these do not mean staff have not doing their jobs and there has not been a reason behind what they have been doing.

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- Staffing Workload
 - To cross train case workers in the two major program sections (FNS and Medicaid)
 - To eliminate the need for customers to see two different case workers.
 - To enhance FNS case workers' ability to efficiently serve customers better.
 - To continue to improve the organization's timeliness and accuracy rate.
 - To have the ability to do same day processing as best practice.
 - To reduce the need to work evenings and mandatory Saturdays.
- Applications Teams
 - FNS Pending Applications Team - To allow external FNS applications (mail-in and faxes) to be pended within NCFAST the same day as they are received instead of going to the End of Day report for processing the following day.
 - FNS Expedite Team (2nd floor) – To ensure all expedite FNS applications that are mailed in, dropped off, or faxed are entered and processed within the state mandated four days.
- Customer Phone Interviews
 - To reduce the average application processing time for FNS case workers by 15-30 minutes.
 - To reduce the number of applications closed due to not being able to conduct the phone interview.
- Standard Phone Interview Template
 - To ensure all FNS case workers are asking the same questions in the same order so it's quicker and easier to reference.
 - To allow FNS case workers to copy and paste questions and customer answers directly into NCFAST.
- Phase out internal and external drop boxes
 - To encourage timely submittals.
 - To avoid missing opportunities to conduct face-to-face interviews as the FNS applications are being dropped off.
 - To minimize need to call customers for phone interviews.
 - To eliminate the need to add them to the End of Day report for processing the next day.

Ms. Patterson outlined of central records are for all divisions and stated even though records are scanned, they are still copied and placed in folders. Ms. Patterson stated some of the records cannot be destroyed.

- There are approximately 1,007 – 5 drawer file cabinets which contain customers' file records.
- There is approximately 7,455 square footage that is being utilized for the 4 storage areas: (Room G16: 205 sq ft; Room G19F: 550 sq ft; Room G19G: 550 sq ft; Room N101E: 6,150 sq ft).
- There are an enormous number of boxes in all of the file storage areas.
- Keeping up with "Retention Schedule" is a big issue.

Ms. Patterson reviewed storage costs for DSS to use the Patterson Storage facility:

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- DSS has been using Patterson Storage facility since 1999.
- Being utilized for purchasing storage boxes, shredding/destruction of documents, and storage.
- The monthly charge ranges from \$1,100 to \$1,300.
- Payment history:
FY2013 (\$12,824.00)
FY2014 (\$13,766.50)
FY2015 (\$16,687.90)
FY2016 (\$13,886.25) As of March 21, 2016
- In October 2015, 1,500 boxes of FNS documents were shredded by Patterson Storage.
- There are exactly 5,367 file boxes over at Patterson Storage.

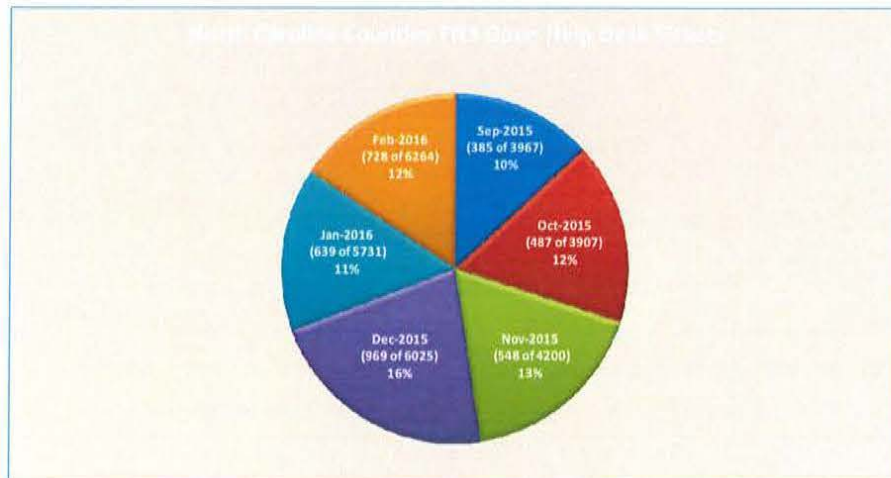
Ms. Patterson outlined central records improvement areas:

- Minimize overcrowded file cabinets
 - To reduce the amount of documents being scanned and saved.
 - To improve records management, reduce file maintenance, and decrease storage requirements and related cost.
 - To free up 7,455 space for future growth.

Ms. Patterson reviewed central records recommendations and stated the state is trying to encourage all counties to work towards going paperless.

- Continue to implement Laserfiche
 - To create green efficiencies by reducing paper and to increase operational efficiencies and assist in records retention.
 - To incorporate the county electronic content management system.
 - To follow the state initiative for all counties to work toward becoming paperless.
 - To provide document management in one central location.
 - Fail safe security and auditing features.
 - Provide consistent and reliable information on demand.

Ms. Patterson reviewed usage of the NCFAS help desk stating there are only two people that can open tickets and one of those had 45 tickets open in January, 66 open in February and 34 open in March. Ms. Patterson stated in February, 728 of the 6264 tickets were for FNS only.



DRAFT

Ms. Patterson reviewed NCFAST help desk improvement areas:

- NCFAST help desk submittal process
 - To reduce the need to email help desk request to the NCFAST Help Desk Administrators.
 - To improve how help desk tickets are being tracked inefficiently.
 - NCFAST Problem Solving Manual
 - To enable employees to resolve NCFAST issues themselves, eliminate wait times and reduce the number of duplicated help desk tickets.
 - To reduce delays in FNS applications processing.

Ms. Patterson reviewed NCFAST help desk recommendations and stated a lot of problems arise from simple errors that can be avoided.

- Create a problem solver/resolution manual for previous help desk issues for reference.
- Create a “What-If” this happens then “Do-That” or “Check This” manual.
- Recommend case workers, lead workers, and supervisors to use the Troubleshooting Job Aid within NCFAST before submitting a help desk ticket to the NCFAST Help Desk Administrator.
- Add NCFAST Help Desk Administrators to the existing internal help desk system (SpiceWorks).
 - To eliminate the personal email communication going back and forth.
 - To provide the ability to track and monitor issues.

Value Added Summary

Ms. Patterson summarized the process improvements as presented during her presentation and the value added from those improvements as outlined below.

Process Improvement	Value Added
Enhance file maintenance (Laserfiche)	<ul style="list-style-type: none"> • Reduces the number of paper files. • Ability to dispose of approximately 1,007 file cabinets. • Redeems approximately 7,455 square footage of space for future growth. • Enables the ability to be notified when files are reaching the state retention date. • Ability to share information across various county agencies while limiting access.
Enhance intake process (Laserfiche)	<ul style="list-style-type: none"> • Ability to search and query specific files and data. • Ability to provide faster customer service. • Reduces redundancy of entering information. • Reduces the number of duplicated errors.
Develop a Phone Interview Team & Create a Phone Interview template	<ul style="list-style-type: none"> • Decreases and streamline the current FNS application processing time by approximately 15 to 30 minutes for case workers. • Enhances FNS case workers ability to focus on processing the application. • Ability to complete more phone interviews in a timely manner. • Ensures that all FNS case workers are asking the same questions in the same order so it's quicker and easier to reference.
Develop a Pending Applications Team	<ul style="list-style-type: none"> • Enables all external FNS applications (mailed-in, faxed, and dropped off) to be pending within NCFAST the same day it is received. • Improves employee productivity rate. <p>(Average of 593 applications are pending on a daily basis)</p>

DRAFT

Process Improvement	Value Added
Develop an Expedite Team (2nd floor)	<ul style="list-style-type: none"> Enhances the ability to process the expedite FNS application the same day but no later than the 4th day. (Expedites makes up 45% of FNS applications.)
Universal workers (Cross train employees in two programs: FNS and Medicaid)	<ul style="list-style-type: none"> Enables the ability for same day processing and improves the organization's timely and accuracy rate in both areas. Improves the business processes and improves the level of customer service.
Phase out internal and external drop boxes	<ul style="list-style-type: none"> Increases the ability to conduct same day face-to-face interviews. Reduces the need to call the customers for a phone interview. Reduces the need to enter the customer's information onto the End of Day log for next day review. Reduces the number of unsuccessful phone interview attempts.
Develop a NCFast problem solving manual on the intranet	<ul style="list-style-type: none"> Enables employees to resolve the NCFast issues themselves. Reduces the number of help desk tickets submitted to allow for faster processing times.
Add NCFast Help Desk Administrators to the current IT help desk Spiceworks application	<ul style="list-style-type: none"> Provides an internal tracking system for NCFast issues. Ability to run reports.

Ms. Patterson outlined the recommended rollout phases for FNS.

Rollout Phases	Recommended Suggestions
1st	Continue to implement Laserfiche
2nd	Add NCFast Help Desk Administrators to the internal help desk system (Spiceworks)
3rd	Develop a Phone Interview and a Pending Applications Team
4th	Develop an Expedite Team for the 2 nd floor
5th	Train employees in two programs (FNS and FCH/Adult Medicaid)
6th	Phase out internal and external drop boxes
7th	Create a NCFast problem solving manual

Ms. Patterson stated the ESD team and employees visited Mecklenberg, Guilford and Onslow counties and talked with Wake, Forsyth and Buncombe counties. Ms. Cannon stated other counties have adopted many of the recommendations presented. Ms. Patterson stated for the universal concept, Mecklenberg stated on January 1, 2016 the accuracy rate was 83.82% and by March 11, 2016 the accuracy rate increased to 94.42% which was a 10.6% increase; by April 8, 2016 the accuracy rate was 96.9% or 13.8% increase. Ms. Patterson shared overall comments received from Operational Support Team Representatives with NC-DHHS.

Ms. Patterson then shared the following DSS and County strategic goals:

County and DSS Strategic Goals

- ❖ Goal 2 – Objective 3: Advance the county's automation and technology capabilities (County)

DRAFT

Continue implementation of digital records system to include Child Support, DSS and Veterans Services.

- ❖ Goal 2 – Objective 1-2: Defining and measuring our department's effectiveness (DSS)

To obtain a clear picture of staffing, outcomes, and efficiency.

To identify programmatic needs.

- ❖ Goal 4 – Objective 1: Sustaining a combined workforce in an ever changing world (DSS)

To hire, develop and promote employees who support the mission, vision, value and core standards.

- ❖ Goal 5 – Objective 1: Optimize service delivery through innovation, automation and technology to enhance current services and create new service opportunities (County)

Ms. Patterson stated future endeavors of the ESD team are to:

- Continue to review, evaluate and recommend changes to the department business processes to make workflow more efficient, more effective and more client friendly.
- Conduct evaluations every three months after the implementation of the accepted recommendations.
- Benchmark improvements against the baseline measurables (monitor improvement results).
- Evaluate how the July 2016 roll out of Able-Bodied Adults without Dependents (ABAWDs) will affect FNS.

Comments followed. Ms. Cannon stated Deputy County Manager James Lawson will work with the ESD team and Social Services Director Brenda Jackson on an aggressive implementation plan and as part of the recommendation, bring bimonthly status reports to the Finance Committee.

MOTION: Commissioner Council moved that the Enterprise Solutions Division move forward to begin working with DSS on the implementation plan and provide bimonthly progress reports.

SECOND: Commissioner Keefe

VOTE: UNANIMOUS (4-0)

At the request of Chairman Faircloth, Ms. Johnson, Ms. Tooks and Ms. Bullard spoke to future challenges that may affect DSS Economic Services. Ms. Cannon explained the ESD team will lead the implementation process in collaboration with DSS which is critical because the next phase includes a review of the Medicaid program. Commissioner Adams stated monthly reports might work better to keep things on track.

AMENDED MOTION: Commissioner Lancaster moved that the Enterprise Solutions Division move forward to begin working with DSS on the implementation plan and provide monthly rather than bimonthly progress reports.

SECOND: Commissioner Keefe

VOTE: UNANIMOUS (4-0)

6. OTHER MATTERS OF BUSINESS

There were no other matters of business.

There being no further business, the meeting adjourned at 10:30 a.m.

AMY H. CANNON
County Manager

JAMES E. LAWSON
Deputy County Manager



ITEM NO. 2.

MELISSA C. CARDINALI
Assistant County Manager

W. TRACY JACKSON
Assistant County Manager

OFFICE OF THE COUNTY MANAGER

**MEMO FOR THE AGENDA OF THE
SEPTEMBER 1, 2016 MEETING OF THE FINANCE COMMITTEE**

TO: FINANCE COMMITTEE

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

DATE: AUGUST 24, 2016

SUBJECT: PRESENTATION BY ALLIANCE BEHAVIORIAL HEALTHCARE

Presenter(s): Rob Robinson, Chief Executive Officer, Alliance Behavioral Healthcare

Estimated of Committee Time Needed: 10 Minutes

BACKGROUND

Mr. Robinson will be presenting a financial update as well as the latest information on Medicaid reform.

RECOMMENDATION

No action is required by the Committee. Presentation is for informational purposes only.



Alliance

BEHAVIORAL HEALTHCARE

Presentation to the
Cumberland County
Board of Commissioners
Finance Committee

September 1, 2016

Alliance Funding

Source	FY16	% of Total	FY17	% of Total
Medicaid	\$433,888,665	82%	\$392,551,423	80%
State	\$60,132,706	11%	\$59,573,096	12%
Local	\$36,294,009	7%	\$37,243,884	8%
Total	\$530,515,380		\$489,368,403	

Service Spending

Alliance Cumberland County - Service Expenses			
Period Ending	State/Federal Portion	County Portion	Total
6/30/2014	\$6,965,480	\$3,573,821	\$10,539,302
6/30/2015	\$6,447,818	\$2,039,373	\$ 8,487,191
5/31/2016	\$4,614,571	\$4,796,000	\$ 9,410,571

Alliance Cumberland Fund Balance

Period Ending	Receipts	Disbursements	Balance
6/30/2013	\$1,200,000		
6/30/2014	\$4,800,000	\$3,573,821	\$2,426,179
6/30/2015	\$4,800,000	\$2,039,373	\$5,186,806
5/31/2016	\$4,800,000	\$4,796,000	\$5,190,806

Fund Balance Plan

- \$1.3M for renovation of Alliance office space
- \$2.25M to fund FY17
- \$800K for Roxie improvements
- \$1.17M remaining will cover current and expansion of services; ability to reinvest

Financial Requirements

- SB208 as of May 31
 - Current Ratio – 2.76 (1.00 is requirement)
 - Percent Paid – 99.69% (90% is requirement)
- State Contract as of May 31
 - Defensive Interval – 99.21 (30 is requirement)
 - Medical Loss Ratio – 84.75% (85% is requirement)

Reinvestment Plan

- As we invest in developing quality services, we continue to save
- Plan will address unmet needs
- Sustainable plan through fund balance and service dollars
- Strong management oversight will allow us to make adjustments as needed

Focus Areas

- Develop/expand community-based services
- Manage utilization of high-cost services
- Improve access to services
- Provider stability through rate increases
- Incentive evidence based practices
- Reduce ED admissions and wait times
- Integrated care activities
- Opiate/benzodiazepine misuse

Reinvestment Plan

Description	FY17 Funding Amount	Projected Implementation
Wake Crisis Facility	\$ 6,000,000	7/1/2017
NC START	\$ 650,000	7/1/2016
Integrated Care/Expansion	\$ 750,000	7/1/2016
Enhanced Therapeutic Foster Care	\$ 905,000	7/1/2016
Trauma-informed Therapeutic Foster Care	\$ 100,000	12/1/2016
ICF Transitions with B3 Funds	\$ 1,000,000	7/1/2016
Technology-Enabled Homes	\$ 25,000	7/1/2016
Short-term PRTF beds	\$ 900,000	7/1/2016
First Responders Reimbursement	\$ 310,000	9/1/2016
Mobile Crisis	\$ 700,000	8/1/2016
BH Urgent Care	\$ 2,000,000	10/1/2016
Child Facility Based Crisis	\$ 5,000,000	10/1/2017
Peer Respite	\$ 300,000	1/1/2017
Rapid Response	\$ 240,000	9/1/2016
Peer Transition Teams	\$ 200,000	3/1/2017
IDD Crisis Respite Facility	\$ 985,500	10/1/2016
Intensive Wrap Around	\$ 302,400	9/1/2016
Group Living Step Down	\$ 191,625	7/1/2016
Additional Service Rate Increases	\$ 6,300,000	7/1/2016
Durham Crisis Facility Renovation	\$ 2,000,000	1/1/2017
Supportive Housing	\$ 500,000	7/1/2016
Total	\$ 29,359,525	

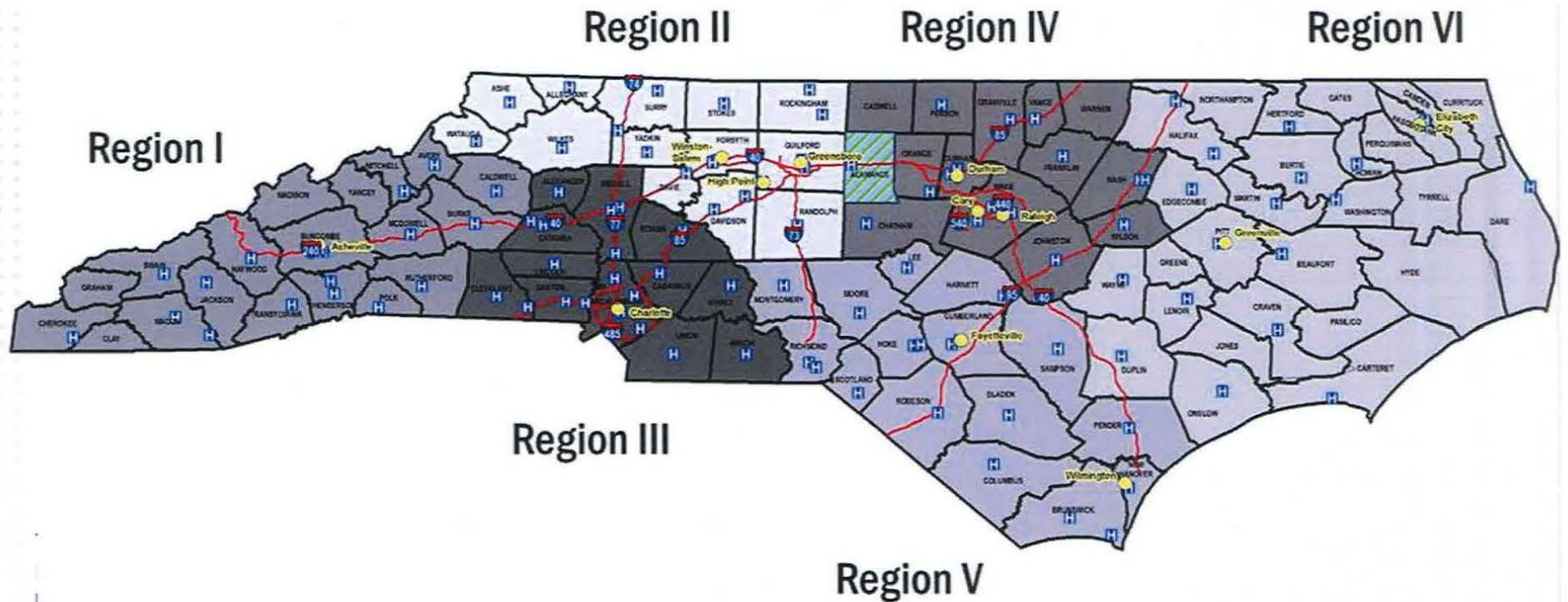
Cumberland Impact

- Rate increases cover entire Alliance catchment area
- NC START is a regionally-based program
- Most services cover entire catchment area
 - Expanded PRTF beds, enhanced Therapeutic Foster Care, Rapid Response beds, etc.
- Mobile Crisis redesign will benefit entire catchment area
- Rate increase for suboxone

Medicaid Reform Plan

- Six regions across state
- Three commercial MCOs and up to 12 PLEs
- Timeline
 - DHHS to submit Waiver by June 1, 2016
 - CMS approval anticipated January 1, 2018
 - PHP (PLE and MCOs) “go-live” July 1, 2019
 - LME/MCO system left as is until July 1, 2023

Proposed Regions



New Developments

- Four specialty health regions for behavioral health
- Alliance to merge with Sandhills to form South Central Region
- LME/MCO implantation plans to be developed and submitted by end of summer

Proposed Regions

Western Region:

Smoky Mountain Center

Partners Behavioral Health Management

Medicaid Members: 296,658 (21%)

North Central Region:

Cardinal Innovations Healthcare Solutions

CenterPoint Human Services

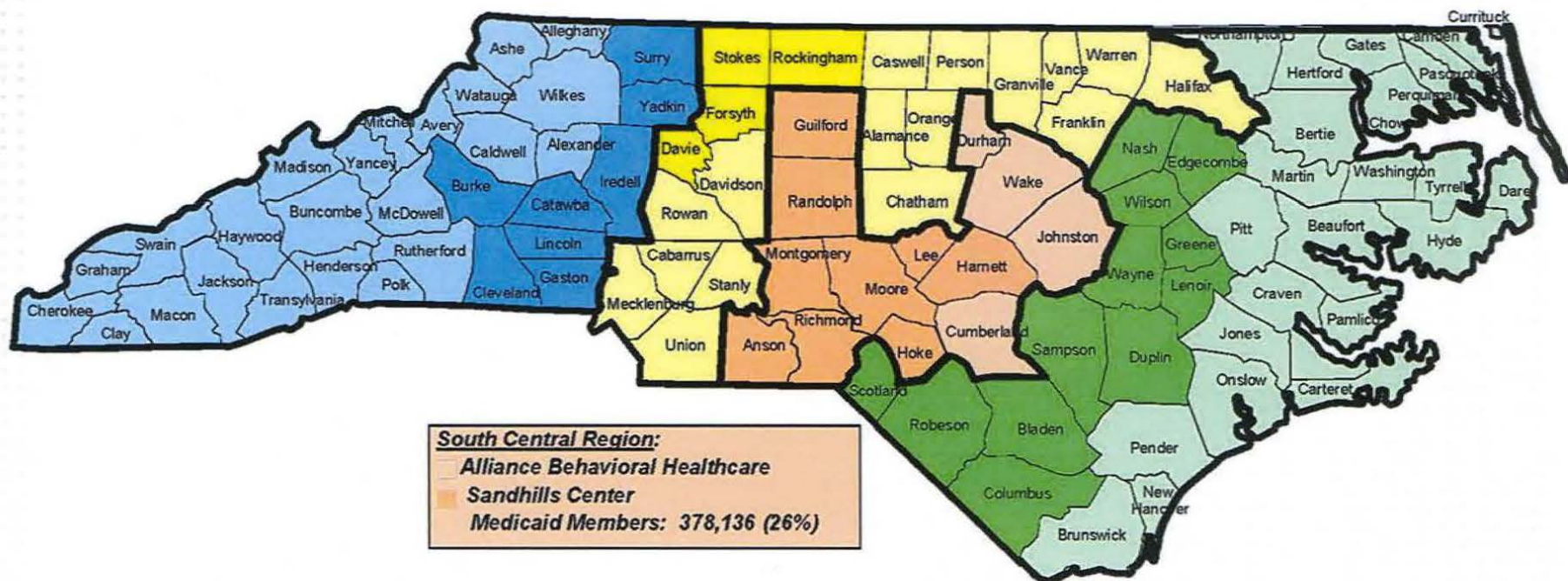
Medicaid Members: 410,065 (29%)

Eastern Region:

Trillium Health Resources

Eastpointe

Medicaid Members: 351,696 (24%)



South Central Region:

Alliance Behavioral Healthcare

Sandhills Center

Medicaid Members: 378,136 (26%)

AMY H. CANNON
County Manager

JAMES E. LAWSON
Deputy County Manager



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ITEM NO. 3.

MELISSA C. CARDINALI
Assistant County Manager

W. TRACY JACKSON
Assistant County Manager

OFFICE OF THE COUNTY MANAGER

**MEMO FOR THE AGENDA OF THE
SEPTEMBER 1, 2016 MEETING OF THE FINANCE COMMITTEE**

TO: FINANCE COMMITTEE

FROM: MELISSA C. CARDINALI, ASSISTANT COUNTY MANAGER
hlc

DATE: AUGUST 25, 2016

SUBJECT: CONSIDERATION OF N.C. CIVIL WAR HISTORY CENTER
RESOLUTION

Presenter(s): Mr. David Winslow, Senior Consultant and Mr. Mac Healy,
President, NC Civil War History Center

Estimated of Committee Time Needed: 10 Minutes

BACKGROUND

The N.C. Civil War History Center (the Center) is seeking to develop a history center in the Haymount area of Fayetteville. The plans for the Center have been approved by the State of North Carolina. To assist in leveraging State funds for this project, the N.C. Civil War History Center is seeking local government support.

The Center has provided the attached resolution for consideration. The resolution commits the Board of Commissioners to making a good-faith effort to identify resources to fund \$7.5 million of the \$15 million needed in local government support. Funding is needed over a two to three year period.

RECOMMENDATION

The N.C. Civil War History Center is seeking approval of the resolution which commits the Board of Commissioners to make a good-faith effort to identify resources to fund \$7.5 million and release the funds contingent upon receiving matching state support. The Center also requests the funds of \$7.5 million be identified no later than January 15, 2017.

RESOLUTION ON _____

Whereas more than \$2,000,000 in state and private monies have been expended over the past eight years toward the creation of the North Carolina Civil War History Center;

Whereas those plans demonstrate a major economic benefit to the community including attracting up to 130,000 new tourists annually, creating more than 200 permanent new jobs, and generating almost \$20,000,000 in new economic activity;

Whereas the development of the \$65,000,000 History Center will serve as a catalyst for major economic development resulting in a substantial increase in property values in the Haymount area;

Whereas the citizens of Fayetteville and Cumberland County have raised almost \$6,000,000 from local businesses, foundations, and individuals toward the History Center;

Whereas in May 2015 the City of Fayetteville pledged \$1,000,000 to the History Center;

Whereas the plans for the Center have been approved by the State of North Carolina;

Whereas funds from the State of North Carolina in combination with admissions, rentals, food and beverages, and endowment income will cover the annual operating expenses;

Whereas the City or County can realize all the benefits of the History Center without being responsible for the annual operating expenses;

Whereas \$15,000,000 in local government support is deemed necessary to leverage sufficient state funds to realize the plans and the projected economic benefits;

Whereas state legislative leadership has indicated that it will only consider providing significant state monies after demonstration of significant local governmental support;

Whereas local government support will only be provided after the state of North Carolina makes its commitment to the project; and

Whereas state funds likely will be secured incrementally over a two- to three-year period commencing in 2018, and the local governmental monies will follow the state monies.

Now, therefore, be it resolved:

That the Cumberland County Commissioners will commit to making a good-faith effort to identify the necessary resources to fund \$7.5 million of the \$15 million needed in local government support and;

That release of these funds is contingent upon receiving matching state support and that county funds will be released incrementally, 25 cents on every state dollar, as state funds are committed and;

Assuming that the county funds are identified, the Cumberland County Commissioners will make this commitment by no later than January 15, 2017.

JOSEPH R. UTLEY, JR.
Tax Administrator



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ITEM NO. 4.

AMY B. KINLAW
Chief of Assessment and Collections

TAMI K. BOTELLO
Chief of Real Estate and Mapping

OFFICE OF THE TAX ADMINISTRATOR

**MEMO FOR THE AGENDA OF THE SEPTEMBER 1, 2016
MEETING OF THE FINANCE COMMITTEE**

TO: FINANCE COMMITTEE MEMBERS

FROM: JOSEPH R. UTLEY, JR., TAX ADMINISTRATOR *JRU*

THROUGH: MELISSA CARDINALI, ASSISTANT COUNTY MANAGER FOR
FINANCE AND ADMINISTRATIVE SERVICES

DATE: AUGUST 24, 2016

SUBJECT: 2017 REVALUATION – OVERVIEW OF SCHEDULE OF VALUES
AND TIMELINE

Presenter: Joseph R. Utley, Jr., Tax Administrator

Estimate of Committee Time Needed: 10 Minutes

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.



2017 Revaluation

Overview of Schedule of Values and Timeline

September 1, 2016
Finance Committee

Joe Utey, Tax Administrator
Cumberland County Tax Administration



Today's Presentation

- Overview of the 2017 Schedules, Standards and Rules
- Timeline for Revaluation

2017 Schedules, Standards and Rules

➤ Statutory Requirement

- ✓ 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



2017 Schedules, Standards and Rules

➤ Statutory Requirement

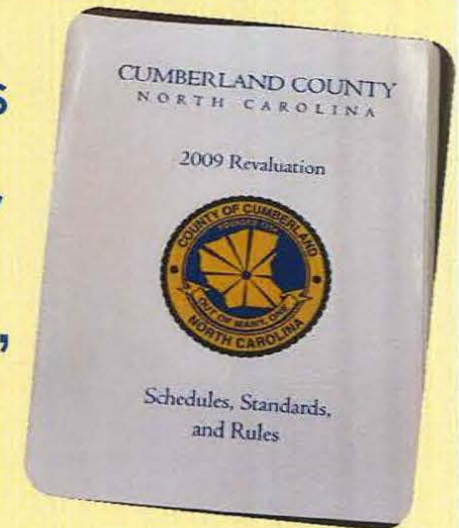
- ✓ North Carolina General Statute 105-317(c)(1) requires that uniform schedules of values, standards, and rules be presented to the board of county commissioners not less than 21 days before the meeting in which they will be considered



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2017 Schedules, Standards and Rules

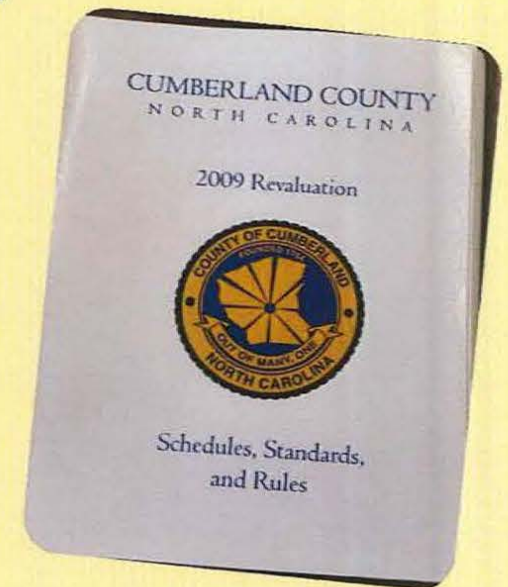
- The Schedule of Values (SOV) represents a uniform schedule for values, standards, and guidelines to be used in appraising real property to determine “fair market” value.
- The purpose of the manual is to describe the methodology and procedures for appraising all Cumberland County real property at market value and present use value at the time of the county’s most recent General Reappraisal (2017).



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2017 Schedules, Standards and Rules

- 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**.



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2017 Schedules, Standards and Rules

- 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.
- Industry standard methods 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.



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2017 Schedules, Standards and Rules

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



Market Value Schedules, Standards & Rules

- **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



Market Value Schedules, Standards & Rules

- Sections in the SOV
 - 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



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Timetable for Revaluation

- October 17, 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
- November 7, 2016 – Public Hearing on SOV
- November 21, 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 within 30 days of adoption (4 successive weeks starting Nov. 8)

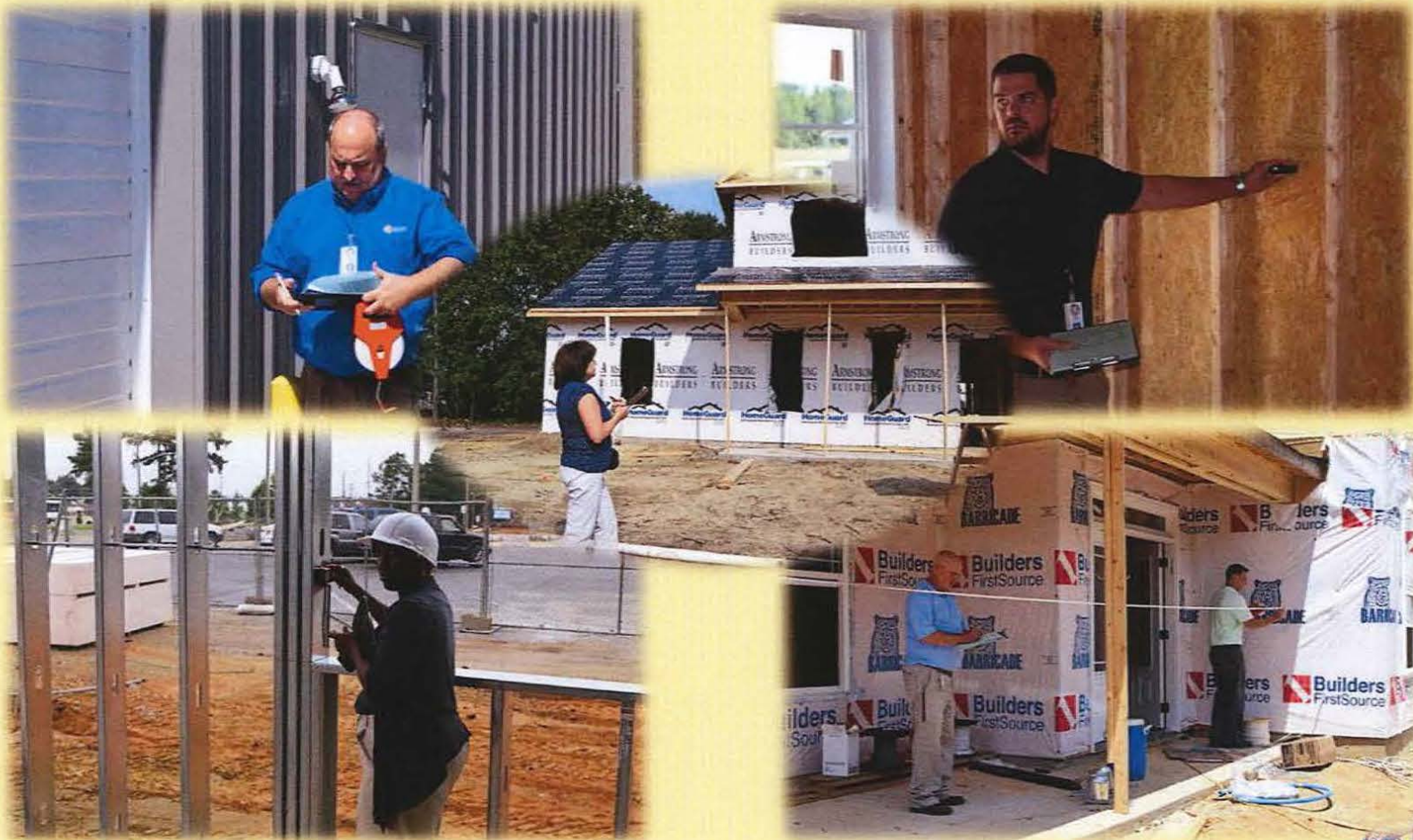


Timetable for Revaluation

- December 2016 – Value Expectations Presented
- January 2017 Time Frame – **2017 notices** are mailed
- February/March 2017 – Informal hearings begin
- April 2017 – Begin sending 2nd notices with the results from the informal appeals; 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



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SOLID WASTE MANAGEMENT

**MEMO FOR THE AGENDA OF THE SEPTEMBER 1, 2016
MEETING OF THE FINANCE COMMITTEE**

TO: FINANCE COMMITTEE MEMBERS

FROM: JEFFERY P. BROWN, PE, E & I DIRECTOR

THROUGH: MELISSA CARDINALI, ASSISTANT COUNTY MANAGER

DATE: AUGUST 24, 2016

SUBJECT: CONSIDERATION OF REQUEST TO SURPLUS SOLID WASTE
EQUIPMENT AT THE WILKES ROAD PROCESSING FACILITY

Requested by: JEFFERY P. BROWN, PE, E & I DIRECTOR

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

Estimate of Committee Time Needed: 10 MINUTES

BACKGROUND:

Last fiscal year, the Solid Waste Department purchased a new Morbark horizontal grinder for the Wilkes Road Processing facility to replace one of the two Morbark tub grinders at the site. Although, this piece of equipment is no longer in service at the facility, it is still a functional piece of equipment after minor repairs are made. Photographs of the machine have been provided at the end of this memo for your convenience.

Over the last couple of months, several vendors have expressed interest in the tub grinder. Therefore, it would be advantageous for the Department if the machine were to be declared surplus property and placed on GovDeals.com to be sold as the County typically does with other equipment that no longer serves a useful purpose for the organization. Since this machine has a value of over \$30,000, it requires the Board of Commissioners to declare the property surplus.

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 Morbark tub grinder (Serial No. 575-025, Model 1400) as surplus property and forward it to the Board of Commissioners for its consideration at their September 6th meeting.





FINANCE OFFICE

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

**MEMO FOR THE AGENDA OF THE SEPTEMBER 1, 2016
MEETING OF THE FINANCE COMMITTEE**

TO: FINANCE COMMITTEE
FROM: VICKI EVANS, FINANCE DIRECTOR *VE*
THROUGH: MELISSA CARDINALI, ASSISTANT COUNTY MANAGER
DATE: AUGUST 24, 2016
SUBJECT: **UPDATE REGARDING THE OVERHILLS PARK WATER &
SEWER DISTRICT RESOLUTION AUTHORIZING THE
ISSUANCE AND SALE OF REVENUE BOND ANTICIPATION
NOTE IN THE PRINCIPAL AMOUNT OF \$1,379,000**

Presenter(s): Melissa Cardinali, Assistant County Manager

Estimate of Committee Time Needed: 5 Minutes

BACKGROUND

In late July 2016, the Local Government Commission (LGC) solicited proposals for the revenue bond anticipation notes (RBANs). Three banks submitted letters of commitment, with Carter Bank and Trust coming in with the lowest rate. On August 15, 2016, the Board approved the bond order and note resolution which authorized the issuance and sale of water and sewer system RBANs. The next scheduled step was to close with the bank. However, prior to the closing the bank withdrew their letter of commitment when it was brought to their attention the commitment would be with Overhills Park Water and Sewer District, not Cumberland County.

The LGC has since made contact with PNC Bank who had the second lowest rate. PNC has agreed to the commitment with the district at a rate of 1.36% per annum. The resolution will be brought back to the Board of Commissioners because the resolutions are specific to the bank as well as their interest rates. In anticipation of the resolution approval, the bank closing has been scheduled for September 8 which falls within the project's bid expiration timeframe and will cause no further delays.

The finance director and county management will be recommending approval of the resolution during the September 6 meeting of the Overhills Park Water and Sewer District Board.

RECOMMENDATION/PROPOSED ACTION

No action needed – for information purposes only.

**County of Cumberland
INFORMATION SERVICES DEPARTMENT****MEMORANDUM FOR BOARD OF COMMISSIONERS AGENDA OF (September 1, 2016)**

TO: BOARD OF COUNTY COMMISSIONERS

FROM: KEITH TODD, INFORMATION SERVICES DIRECTOR

DATE: AUGUST 23, 2016

SUBJECT: PRESENTATION ON BUSINESS PROCESS RECOMMENDATIONS FOR THE FOOD AND NUTRITION PROGRAM AT THE DEPARTMENT OF SOCIAL SERVICES

BACKGROUND

As a part of the Board of Commissioners approved Business Intelligence Initiative, the Enterprise Solutions Division within Information Services recently conducted a comprehensive business process review for the Department of Social Services. The business process review concentrated on the Food and Nutrition Services within the Economic Services Division. Through this business process review, several opportunities for business process improvements were discovered.

Lynn Smith will provide a presentation to review the current processes, business process improvement opportunities, and recommended solutions to improve these business processes in the area of FNS Recertifications.

RECOMMENDATION/PROPOSED ACTION

Information Services asks that the Finance Committee endorse the Enterprise Solutions Divisions' continued work on a phased-in approach and monitoring of the business process improvements for FNS Recertifications and provide monthly reports to the Finance Committee.



CUMBERLAND COUNTY DEPARTMENT OF SOCIAL SERVICES

FOOD AND NUTRITION SERVICES RECERTIFICATIONS BUSINESS PROCESS REVIEW

PRESENTED BY:
LYNN SMITH
DATE: SEPTEMBER 1, 2016

AGENDA

- Recertifications Organizational Structure
- Fact Findings
- Recertifications Comparison (6 Month Period)
- Percentage of Population Receiving FNS Benefits
- Recertifications Staffing Analysis
- Recertifications Recommendations
- Value Added Summary
- Recommended Rollout Phases
- OST Comments
- Client Tracking

RECERTIFICATIONS ORGANIZATIONAL STRUCTURE

- 1 – Program Manager
- 3 – Supervisors
- 39 – Case Workers
- 3 – Time Limited Staff
- 3 – Medicaid Workers Assisting

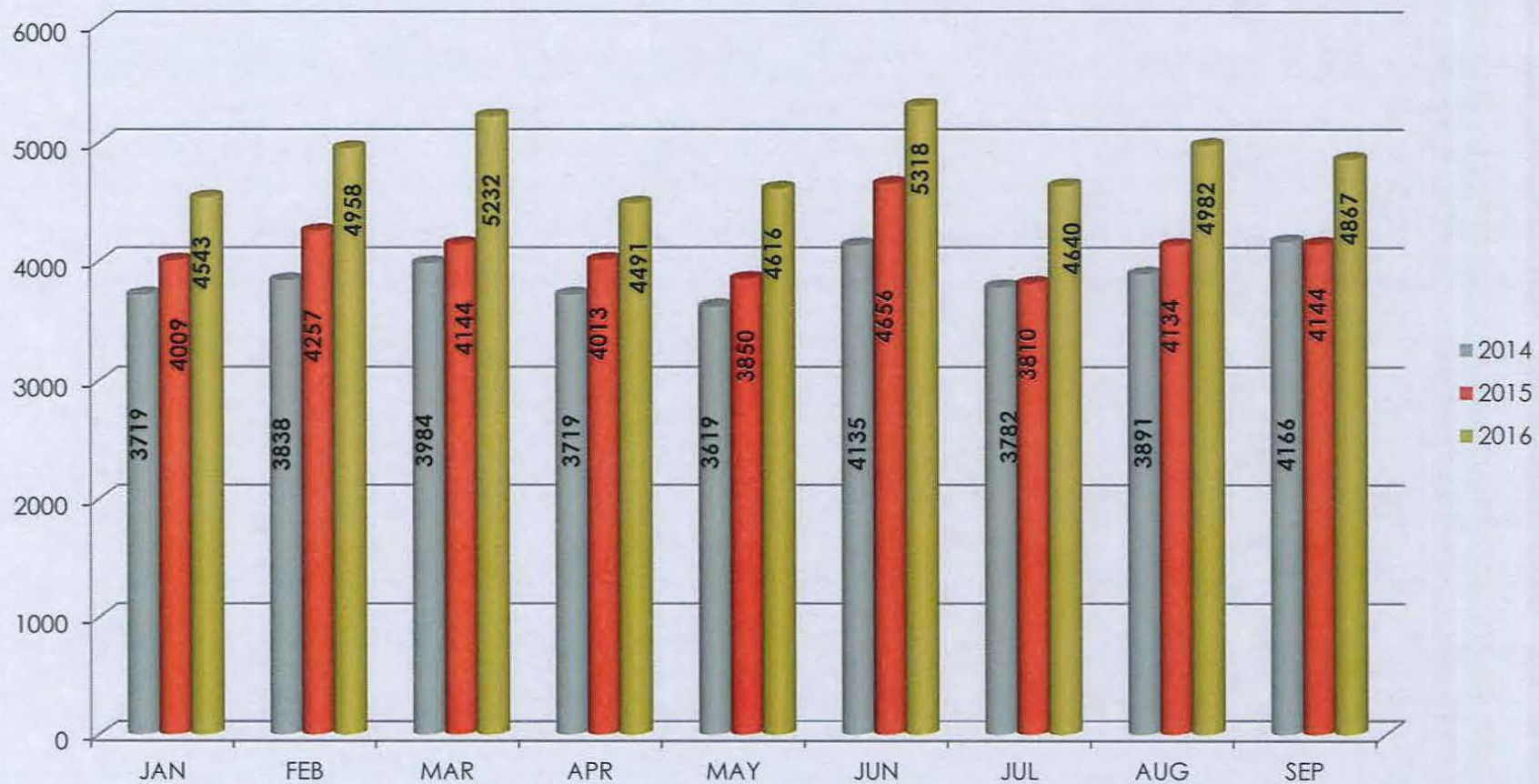
FACT FINDINGS

- Recertifications received by the 15th of the month must be completed by the end of the month. Recertifications received after the 15th of the month must be completed within 30 days following receipt.
- Any recertification received after the 30th of the month is considered late and becomes an expedite. Case workers must key a new (shorter version) application for these cases.
- Receptionists (Processing Assistant III's) do not make changes in NCFAST (North Carolina Families Accessing Services through Technology).
- Some case workers take laptops home so they can work in the evenings.
- FNS workers are having to work Saturdays (1 out of 3 per month is mandatory) to keep up with recertifications. (Approved overtime from January 8 through June 30, 2016)

FACT FINDINGS CONT'D

- Changes include change of address, household dynamic, change in job/salary, etc. At the time of these observations, changes were behind 111 for December and 847 for January. Changes are now current.
- There is a 8% projected increase in the number of recertifications from 2015 to 2016.
- Customers are directed from the 3rd floor to the 1st floor to have their paperwork scanned.
- There is no standard for dictation (template).

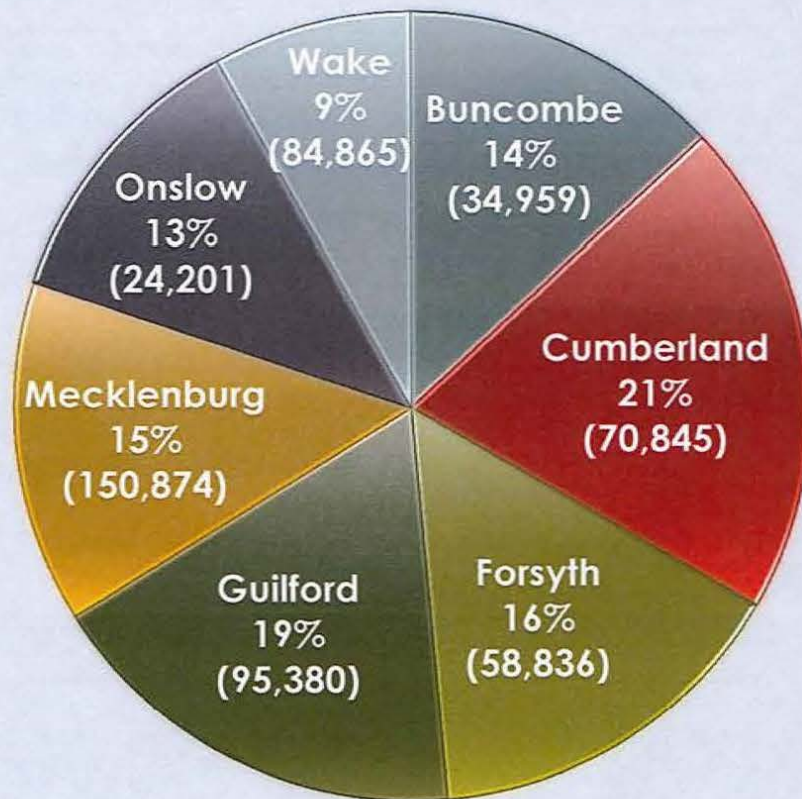
RECERTIFICATIONS COMPARISON JANUARY THRU SEPTEMBER 2014 - 2016



Source: End-of-Day Reports plus Client Tracking Information

Totals: 2014 – 37,387 ; 2015 – 36,189; 2016 – 39,104 (+8%)

PERCENTAGE OF POPULATION RECEIVING FNS BENEFITS



■ Buncombe	251,275
■ Cumberland	329,403
■ Forsyth	364,248
■ Guilford	512,273
■ Mecklenburg	1,013,199
■ Onslow	193,204
■ Wake	985,310

RECERTIFICATIONS STAFFING ANALYSIS

A business process review will need to be completed on all areas of Economic Services Division before staff recommendations can be determined.

CY 2015	Recerts	Total Time	Changes	Total Time	Staff Required	Current Staffing	Staffing Differential	Staffing Differential with all 42 Positions Filled
January	4934	0.83	1031	0.5	37	33	-4	5
February	5228	0.83	803	0.5	38	33	-5	4
March	5090	0.83	1057	0.5	38	33	-5	4
April	4924	0.83	1073	0.5	37	33	-4	5
May	4717	0.83	946	0.5	35	33	-2	7
June	5623	0.83	1272	0.5	42	33	-9	0
July	4717	0.83	1073	0.5	35	33	-2	7
August	5104	0.83	987	0.5	38	33	-5	4
September	5116	0.83	946	0.5	37	33	-4	5
October	4829	0.83	1098	0.5	36	33	-3	6
November	4596	0.83	713	0.5	33	36	3	9
December	5407	0.83	705	0.5	38	36	-2	4
AVERAGE	5024	0.83	975	0.5	37	34	-3	5

Staffing Formula:

of recertifications per month x 0.83 (50 min) plus # of changes per month x .50 (30 min) / 126 (work hours per month) = Staff Required

RECERTIFICATIONS RECOMMENDATIONS

- Add 1 additional scanner to Reception Desk #32
- Add 2 phones to the intake area
- Create a Change Team of 2 or 3 dedicated employees
- Create a standard dictation template
- Add a Customer Service Survey to the DSS website
- Add recertification and change forms to DSS website
- Reclassify Processing Assistants at the reception areas

RECERTIFICATIONS VALUE ADDED SUMMARY

Process Improvement	Value Added
Add a scanner to Reception Desk #32	Improves customer service – Customers will no longer have to go to the 1 st floor to have documents scanned.
Add 2 additional phones to the Intake area	Eliminates non-value added steps which is a time savings for the Intake Workers.
Create a Change Team	Process timely changes. Reduces duplicated work. Ensures data in NCFAS is more consistent and up to date. Change team can process cases once changes for the day are completed.
Create a standard dictation template	Makes information easier to find for the next worker. Ensures all information is gathered and properly noted.
Add a Customer Service Survey to the DSS website	Better understand the needs of the customer. Increase managements' knowledge of the public's perception.
Add recertification and change forms to DSS website	Customer convenience. Forms will be more readily accessible to customers.
Reclassify and train the Processing Assistants so that they can scan, conduct the interview and pend cases in NCFAS	Obtains timely interviews and decreases processing time for case workers. Able to assist during busy periods. Supports the elimination of drop boxes.

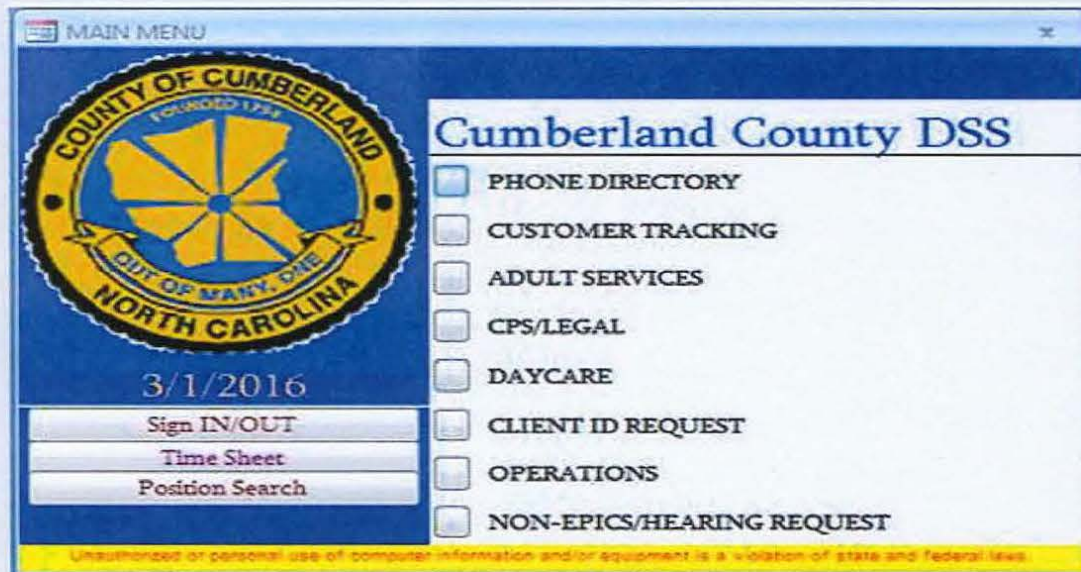
RECOMMENDED ROLLOUT PHASES

Rollout Phases	Recommendations
1st	Add a scanner to Reception Desk #32 and phones to intake areas
2nd	Create a Change Team
3rd	Add a Customer Service Survey to the DSS website Add recertification and change forms to the DSS website
4th	Create a standard dictation template
5th	Reclassify and train the Processing Assistants

OST COMMENTS FOR RECERTIFICATIONS

- Create standard dictation template
 - “I think this is a great recommendation and, based on past experience, it can help streamline the process for staff. I would love to see the template(s) once developed!” (Judith Lawrence)
- Possibly Reclassify Processing Assistants at the reception areas as Case Worker Assistants
 - I recommend reviewing the job description and qualification requirements for Case Worker Assistant to determine if staff in the current Processing Assistants positions meet the qualification requirements. Some counties have experienced that current staff do not meet the qualifications for the reclassification.” (Judith Lawrence)

CLIENT TRACKING (FUTURE CONSIDERATION)



Further analysis will be conducted on Client Tracking to evaluate it for replacement. Laserfiche will be researched to replace Client Tracking.

- Used for:
 - End-of-Day report from Central Records for recertifications received by mail or drop box
 - Employees' Day Sheets
 - Signing in and out for work
 - Supervisors utilize it to check employees attendance before assigning cases
 - Tracking the amount of time spent on a case
 - Allows Intake Workers to monitor when customers are waiting to be seen

QUESTIONS





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 SEPTEMBER 1, 2016
MEETING OF THE FINANCE COMMITTEE**

TO: FINANCE COMMITTEE
FROM: VICKI EVANS, FINANCE DIRECTOR *vfe*
THROUGH: MELISSA CARDINALI, ASSISTANT COUNTY MANAGER
DATE: AUGUST 24, 2016
SUBJECT: MONTHLY FINANCIAL REPORT – JUNE YTD FY16

Presenter(s): Melissa Cardinali, Assistant County Manager

Estimate of Committee Time Needed: 5 Minutes

BACKGROUND

The attached financial report is for fiscal year 2016, June year-to-date, as of August 15.
Highlights include:

- Revenues
 - Ad Valorem tax collections finished out strong for the year at 99.25% of the tax levy and 1.18% over budget
 - Sales tax collections are strong (Note: the FY16 total is short two collection months compared to the FY15 total which was short only one month)
 - Restricted Intergovernmental – Health is slightly lower in total because of a pending entry that will be offset by charges and services and an period adjustment entry that is forthcoming
 - Interest income is showing a negative amount for the period because of the timing of the interest allocation to other funds
- Expenditures
 - General Fund expenditures remain in line with budget and previous year patterns
- Crown center expense summary/prepared food and beverage and motel tax
 - Income and expenses remain in line with budget and last year's actuals

RECOMMENDATION/PROPOSED ACTION

No action needed – for information purposes only.

CUMBERLAND COUNTY REVENUE SUMMARY

GENERAL FUND	FY2016							FY2015						
	Actual				Total	Budget	% Recognized	Actual				Total	Budget	% Recognized
	Jul-Mar	April	May	June				Jul-Mar	April	May	June			
Category 10: Ad Valorem Tax (41: TAXES AND LICENSES)														
Real, Personal, Public - Current	151,887,897	951,299	630,834	432,595	153,902,625	152,104,412	101.18%	150,357,850	901,270	492,008	442,447	152,193,575	150,400,868	101.19%
Motor Vehicles - Current	11,552	1,496	7,431	1,624	22,103	0	0.00%	15,174	62	14	138	15,388	0	0.00%
Motor Vehicle - Tax & Tag	10,828,680	1,579,369	1,499,774	3,146,739	17,054,562	15,771,299	108.14%	10,468,217	1,544,347	1,450,092	2,885,143	16,347,799	14,200,000	115.13%
Prior Years & Other	2,394,309	222,660	177,926	189,831	2,984,726	3,321,000	89.87%	3,420,632	213,830	180,596	3,980,428	4,263,000	93.37%	
Total	165,122,438	2,754,825	2,315,965	3,770,789	173,964,017	171,196,711	101.62%	164,261,873	2,659,509	2,107,484	3,508,324	172,537,190	168,863,868	102.18%
Category 20: Other Taxes (41: TAXES & LICENSES)														
Sales Tax (16 + Art 40 + 42+ 44+ 46)	20,516,153	2,743,237	3,497,840	7,094,115	33,851,345	39,702,971	85.26%	19,840,943	3,281,040	3,443,856	9,535,447	36,101,286	37,516,061	96.23%
Pet Registration Fees	154,522	23,746	14,686	20,538	213,492	284,837	74.95%	154,566	15,895	19,349	15,101	204,911	336,236	60.94%
Sales Tax Video & Telecommunications	378,166	0	0	130,859	509,025	556,500	91.47%	399,645	0	0	126,105	525,750	556,500	94.47%
Other Taxes	635,041	71,852	452,762	101,138	1,260,793	1,011,300	124.67%	609,814	82,303	508,782	88,649	1,289,548	1,034,300	124.68%
Total	21,683,882	2,838,835	3,965,288	7,346,650	35,834,655	41,555,608	86.23%	21,004,968	3,379,238	3,971,987	9,765,302	38,121,495	39,443,097	96.65%
Category 30: Unrestricted Intergovernmental (42: INTERGOVERN UNRESTRICTED)														
ABC Store 3.5%	469,402	223,713	0	231,000	924,115	600,000	154.02%	446,191	0	0	214,611	660,802	795,056	83.11%
ABC Store Profit	1,439,081	710,191	0	0	2,149,272	1,100,000	195.39%	609,948	849,412	0	0	1,459,360	1,174,000	124.31%
Fay Sales Tax Equalization-Original	550,788	592,787	0	539,314	1,682,889	2,218,318	75.86%	1,105,759	0	0	521,952	1,627,711	1,997,800	81.48%
Fay Sales Tax Equalization	1,104,356	1,188,570	0	1,081,353	3,374,279	4,501,358	74.96%	2,243,090	0	0	1,058,808	3,301,898	4,084,900	80.83%
Wade Sales Tax Equalization	265	285	0	260	810	500	162.03%	532	0	0	251	783	961	81.48%
Eastover Sales Tax Equalization	0	0	0	0	0	0	0.00%	0	0	0	0	0	0	0.00%
Stedman Sales Tax Equalization	36	39	0	36	111	100	111.27%	73	0	0	34	107	132	81.06%
Spring Lake Sales Tax Equalization	89,210	0	0	96,014	185,224	100,000	185.22%	85,970	93,129	0	0	179,099	308,760	58.01%
Godwin Sales Tax Equalization	575	620	0	0	1,195	1,500	79.66%	1,141	601	0	544	2,286	1,968	116.16%
Other	1,057,310	169,881	89,947	196,892	1,514,030	1,484,177	102.01%	856,224	159,983	51,219	168,648	1,236,074	1,011,400	122.21%
Total	4,711,023	2,886,087	89,947	2,144,869	9,831,926	10,005,953	98.26%	5,348,928	1,103,125	51,219	1,964,848	8,468,120	9,374,977	90.33%
Category 40: Restricted Intergovernmental (43: INTERGOVERN RESTRICTED)														
Health	4,106,853	406,098	483,344	(640,891)	4,355,404	5,446,257	79.97%	3,204,899	505,830	391,310	840,421	4,942,460	5,521,622	89.51%
Mental Health Consolidation	254,433	72,447	8,819	31,410	367,109	327,176	112.21%	201,841	65,619	7,997	16,114	291,571	365,130	79.85%
Social Services	28,928,267	4,083,119	2,819,571	10,837,962	46,668,919	50,299,975	92.78%	28,268,772	3,564,811	4,165,224	8,235,011	44,233,818	45,976,385	96.21%
Library	476,745	26,736	65,590	63,231	632,302	638,618	99.01%	428,233	29,763	65,649	90,900	614,545	611,964	100.42%
Child Support Enforcement	2,210,494	329,458	324,867	1,261,914	4,126,733	3,862,607	106.84%	2,047,838	290,927	288,238	1,117,063	3,744,066	3,512,006	106.61%
Other	1,225,136	717,639	28,419	335,959	2,307,153	2,325,752	99.20%	1,177,683	483,327	1,184,365	162,446	3,007,821	2,813,856	106.89%
Total	37,201,928	5,635,498	3,730,610	11,889,585	58,457,621	62,900,385	92.94%	35,329,266	4,940,277	6,102,783	10,461,955	56,834,281	58,800,963	96.66%
Category 50: Licenses & Permits (44: CHARGES & SVCS)														
Register of Deeds	1,102,285	131,948	131,797	141,043	1,507,073	1,163,232	129.56%	1,140,908	125,223	130,250	139,900	1,536,281	1,279,169	120.10%
Inspections	599,299	51,385	53,092	38,036	741,812	634,500	116.91%	533,827	92,014	41,721	60,113	727,675	566,700	128.41%
Other	0	0	0	0	0	0	0.00%	0	0	0	0	0	0	0.00%
Total	1,701,584	51,385	184,889	179,079	2,248,884	1,797,732	125.10%	1,674,735	217,237	171,971	200,013	2,263,956	1,845,869	122.65%
Category 60: Sales & Service (44 & 47: CHARGES & SVCS)														
Animal Control	220,080	33,914	411	29,920	284,325	259,885	109.40%	203,546	32,173	17,618	21,825	275,162	253,116	108.71%
Health Department	3,117,830	341,716	365,904	1,484,656	5,310,106	4,722,124	112.45%	3,732,583	339,110	327,310	374,664	4,773,667	4,362,776	109.42%
Library Fees	156,208	16,562	15,562	17,503	205,835	248,117	82.96%	148,077	17,547	13,882	18,453	197,959	275,500	71.85%
Sheriff Fees	2,123,651	704,615	85,815	651,981	3,566,062	3,743,114	95.27%	3,168,004	225,481	89,200	404,380	3,887,065	3,960,126	98.16%
Social Services Fees	55,318	8,163	1,000	29,755	94,236	154,587	60.96%	46,294	5,139	10,938	30,091	92,462	101,984	90.66%
Other	826,690	58,317	46,821	569,007	1,500,835	1,370,473	109.51%	459,336	77,277	74,205	782,058	1,392,876	1,324,508	105.16%
Total	6,499,777	1,163,288	515,513	2,782,822	10,961,400	10,498,300	104.41%	7,757,840	696,727	533,153	1,631,471	10,619,191	10,278,010	103.32%
Category 70: Miscellaneous (46 & 48: MISC GENERAL)														
Interest Income	167,255	18,667	27,064	(4,843)	208,143	227,993	91.29%	141,130	4,495	9,416	27,427	182,468	267,890	68.11%
CFVMC	3,690,982	0	0	0	3,690,982	3,721,673	99.18%	3,721,673	0	0	0	3,721,673	3,645,004	102.10%
Other	716,072	98,732	57,872	149,289	1,021,965	794,729	128.59%	806,667	130,492	81,819	99,766	1,118,744	1,272,142	87.94%
Total	4,574,309	117,399	84,936	144,446	4,921,090	4,744,395	103.72%	4,669,470	134,987	91,235	127,193	5,022,884	5,185,036	96.87%
Subtotal Category 10-70	241,494,941	15,447,315	10,887,148	28,258,240	296,219,592	302,699,084	97.86%	240,047,080	13,131,100	13,029,832	27,659,106	293,867,117	293,791,820	100.03%
Category 90: Other Financing Sources (49: OTHER FINANCIAL SVC)														
Sale of Land & Buildings	35,821	0	1,377	117	37,315	0	0.00%	244,916	1,363	485	6,548	253,312	214,375	0.00%
Gain/Loss	0	0	0	0	0	0	0.00%	0	0	0	0	0	0	0.00%
Sale of Fixed Assets/Cash Proceeds	211,886	472	962	22,804	236,124	51,727	456.48%	49,719	0	0	7,148	56,867	49,109	0.00%
Transfers	4,063,682	0	0	2,723,292	6,786,974	6,796,728	99.86%	4,382,048	74,822	0	1,220,138	5,677,008	5,677,009	100.00%
Installment/Purchase Revenue	0	0	0	0	0	0	0.00%	3,000,000	0	0	0	3,000,000	3,000,000	0.00%
Fund Balance - Former Health	0	0	0	0	0	0	0.00%	0	0	0	0	0	0	0.00%
Fund Balance - Property Revaluations	0	0	0	0	0	147,696	0.00%	0	0	0	0	0	25,400	0.00%
Fund Balance Maintenance/Renovations	0	0	0	0	0	783,400	0.00%	0	0	0	0	0	3,100,000	0.00%
Fund Balance - Health	0	0	0	0	0	767,714	0.00%	0	0	0	0	0	533,437	0.00%
Fund Balance - Special	0	0	0	0	0	0	0.00%	0	0	0	0	0	0	0.00%
Fund Balance - Mental Health Transfer	0	0	0	0	0	3,066,985	0.00%	0	0	0	0	0	2,598,786	0.00%
Fund Balance -Economic Incentives	0	0	0	0	0	233,711	0.00%	0	0	0	0	0	804,783	0.00%
Fund Balance - Water & Sewer	0	0	0	0	0	530,000	0.00%	0	0	0	0	0	500,000	0.00%
Fund Balance Appropriated	0	0	0	0	0	21,023,456	0.00%	0	0	0	0	0	18,013,851	0.00%
Total	4,311,389	472	2,339	2,746,213	7,060,413	33,401,417		7,676,683	76,185	485	0	8,987,187	34,516,750	
Total General Fund	245,806,330	15,447,787	10,889,487	31,004,453	303,280,005	336,100,501	90.23%	247,723,763	13,207,285	13,030,317	27,659,106	302,854,296	328,308,570	92.25%

GENERAL FUND SUMMARY OF OBLIGATIONS

GENERAL FUND	FY2016							FY2015						
	Actual					Budget	%	Actual					Budget	%
	Jul-Mar	April	May	June	Total			Jul-Mar	April	May	June	Total		
General Administration	12,977,936	1,846,505	1,316,718	1,713,503	17,854,662	19,956,574	89.47%	13,867,575	1,028,746	1,517,001	1,491,202	17,904,524	19,808,794	90.39%
Buildings & Grounds	6,178,784	788,912	449,108	767,507	8,184,311	8,910,238	91.85%	6,252,216	873,704	561,779	463,376	8,151,075	8,487,266	96.04%
General Government														
Debt Service	19,570,451	2,122,918	1,233,151	1,200,244	24,126,764	24,877,001	96.98%	19,004,607	0	3,806,081	1,341,957	24,152,645	24,152,717	100.00%
General Government Other	6,035,898	123,023	146,059	476,812	6,781,792	10,164,539	66.72%	2,065,897	7,190	70,711	2,650,858	4,794,656	6,773,301	70.79%
Total General Government	25,606,349	2,245,941	1,379,210	1,677,056	30,908,556	35,041,540	88.21%	21,070,504	7,190	3,876,792	3,992,815	28,947,301	30,926,018	93.60%
Law Enforcement														
Sheriff	18,624,766	2,469,912	1,715,632	2,321,638	25,131,948	26,175,440	96.01%	18,231,962	1,705,311	2,501,478	2,132,907	24,571,658	25,047,715	98.10%
Jail	16,586,983	2,264,748	1,506,557	2,002,290	22,360,578	23,404,959	95.54%	16,720,370	1,572,591	2,145,134	1,698,843	22,136,938	23,118,478	95.75%
Total Law Enforcement	35,211,749	4,734,660	3,222,189	4,323,928	47,492,526	49,580,399	95.79%	34,952,332	3,277,902	4,646,612	3,831,750	46,708,596	48,166,193	96.97%
Public Safety	5,221,823	722,786	612,117	724,551	7,281,277	7,930,518	91.81%	5,009,997	564,626	748,325	656,750	6,979,698	7,504,408	93.01%
Health														
Health All Other	15,640,112	2,214,948	1,574,034	1,723,752	21,152,846	22,935,709	92.23%	15,495,654	1,408,814	1,930,737	1,594,897	20,430,102	21,637,570	94.42%
Total Health Department	15,640,112	2,214,948	1,574,034	1,723,752	21,152,846	22,935,709	92.23%	15,495,654	1,408,814	1,930,737	1,594,897	20,430,102	21,637,570	94.42%
Mental Health														
Mental Health Other (County)	5,211,976	49,110	61,181	74,448	5,396,715	5,814,287	92.82%	6,399,930	35,397	29,321	(33,773)	6,430,875	6,600,775	97.43%
Social Services														
Social Services	29,404,291	4,156,529	3,069,468	3,600,994	40,231,282	43,609,293	92.25%	29,428,807	2,925,789	3,762,371	3,800,164	39,917,131	41,423,275	96.36%
Other DSS Programs	18,904,436	2,360,443	2,290,873	4,563,230	28,118,982	28,396,518	99.02%	18,184,635	2,020,977	2,070,398	4,490,530	26,766,540	28,027,161	95.50%
Total Social Services	48,308,727	6,516,973	5,360,341	8,164,224	68,350,265	72,005,811	94.92%	47,613,442	4,946,766	5,832,769	8,290,694	66,683,671	69,450,436	96.02%
Other Human Services														
Child Support Enforcement	3,497,013	476,736	328,627	439,528	4,741,904	4,869,649	97.38%	3,414,446	336,276	450,109	484,997	4,685,828	4,790,879	97.81%
Other HS Programs	271,942	40,444	30,653	39,130	382,169	405,519	94.24%	290,154	25,945	44,991	29,936	391,026	404,578	96.65%
Total Human Services	3,768,955	517,181	359,280	478,658	5,124,074	5,275,168	97.14%	3,704,600	362,221	495,100	514,933	5,076,854	5,195,457	97.72%
Library														
Library	8,090,609	960,800	712,245	866,950	10,630,604	10,896,141	97.56%	7,857,558	665,387	962,459	885,529	10,370,933	10,651,244	97.37%
Library Other	269,163	20,672	38,439	25,045	353,319	481,081	73.44%	310,591	14,202	16,484	27,875	369,152	460,710	80.13%
Total Library	8,359,772	981,472	750,684	891,995	10,983,923	11,377,222	96.54%	8,168,149	679,589	978,943	913,404	10,740,085	11,111,954	96.65%
Culture & Recreation	390,389	0	9,560	16,912	416,861	466,129	89.43%	413,678	27,691	3,246	13,925	458,540	463,911	98.84%
Economic Development	3,863,775	476,808	326,426	490,509	5,157,518	6,317,310	81.64%	4,321,413	462,128	823,755	467,662	6,074,958	7,275,088	83.50%
Subtotal	170,740,347	21,046,185	15,420,848	21,047,043	228,303,533	245,610,905	92.95%	167,269,490	13,639,377	21,415,059	22,231,408	224,586,279	236,627,870	94.91%
Education														
County School Current Exp	58,420,746	6,491,194	12,982,389	342,584	78,236,913	78,347,329	99.86%	57,737,160	6,415,240	6,415,240	6,415,243	76,982,883	76,982,883	100.00%
Goodyear Incentive	241,651	0	0	0	241,651	243,613	0.00%	251,368	0	0	0	251,368	251,368	0.00%
Sales Tax Equalization	0	0	0	0	0	845,128	0.00%	0	0	0	0	0	830,906	0.00%
FTCC Current Expense	7,578,387	842,043	1,684,086	0	10,104,516	10,104,516	100.00%	7,235,946	803,994	803,994	803,994	9,647,928	9,647,928	100.00%
FTCC PEG	0	0	13,986	28,219	42,205	47,397	0.00%	0	0	15,797	0	15,797	47,397	0.00%
FTCC Capital Outlay	0	0	32,766	0	32,766	901,613	0.00%	2,959,428	0	56,228	2,950	3,018,606	3,920,218	77.00%
Total Education	66,240,784	7,333,237	14,713,227	370,803	88,658,051	90,489,596	97.98%	68,183,902	7,219,234	7,291,259	7,222,187	89,916,582	91,680,700	98.08%
Total General Fund	236,981,131	28,379,422	30,134,075	21,417,846	316,961,584	336,100,501	94.31%	235,453,392	20,858,611	28,706,318	29,453,595	314,502,861	328,308,570	95.79%

CUMBERLAND COUNTY REVENUE SUMMARY

PREPARED FOOD & BEVERAGE	FY2016							FY2015						
	Actual				Total	Budget	% Recognized	Actual				Total	Budget	% Recognized
	Jul-Mar	April	May	June				Jul-Mar	April	May	June			
Category 10: Ad Valorem Tax														
1225 Interest & Penalty - Food & Occupancy	39,729	1,685	7,957	4,801	54,172	50,000	108.34%	54,504	3,859	3,777	4,929	67,069	51,499	130.23%
Category 20: Other Taxes														
1015 Food & Beverage Tax	4,703,797	572,999	574,365	544,843	6,396,004	5,507,413	116.13%	4,493,511	564,471	517,073	549,560	6,124,615	5,331,574	114.87%
1120 Food & Beverage Tax - All Prior	43,769	3,000	206	1,107	48,082	50,000	96.16%	75,222	2,514	79	973	78,788	42,648	184.74%
Total	4,747,566	575,999	574,571	545,950	6,444,086	5,557,413	115.95%	4,568,733	566,985	517,152	550,533	6,203,403	5,374,222	115.43%
Category 70: Miscellaneous														
7002 Interest Income	5,917	0	0	0	5,917	350	1690.57%	324	0	188	270	782	1,397	55.98%
Category 90: Other Financing Sources														
9901 Fund Balance Appropriated	-	-	-	-	-	2,434,780	0.00%	-	-	-	-	-	2,204,612	0.00%
Total Prepared Food & Beverage	4,793,212	577,684	582,528	550,751	6,504,175	8,042,543	115.99%	4,623,561	570,844	521,117	555,732	6,271,254	7,631,730	115.55%

CIVIC CENTER MOTEL TAX	FY2016							FY2015						
	Actual				Total	Budget	% Recognized	Actual				Total	Budget	% Recognized
	Jul-Mar	April	May	June				Jul-Mar	April	May	June			
Category 10: Ad Valorem Tax														
1225 Interest & Penalty - Food & Occupancy	-	-	-	-	-	-	0.00%	-	-	-	-	-	-	0.00%
Category 20: Other Taxes														
2600 Room Occupancy Tax - Auditorium	992,479	128,612	135,754	113,511	1,370,356	1,190,340	115.12%	1,007,882	121,786	117,237	130,658	1,377,563	1,211,156	113.74%
Category 70: Miscellaneous														
7002 Interest Income	2,412	-	-	-	2,412	-	0.00%	118	-	72	120	310	796	38.94%
Category 90: Other Financing Sources														
9901 Fund Balance Appropriated	-	-	-	-	-	27,767	0.00%	-	-	-	-	-	12,116	0.00%
Total Civic Center Motel Tax	994,891	128,612	135,754	113,511	1,372,768	1,218,107	115.33%	1,008,000	121,786	117,309	130,778	1,377,873	1,224,068	113.69%

CROWN CENTER EXPENSE SUMMARY (CUMBERLAND COUNTY)

	FY2016							FY2015						
	Jul-Mar	April	May	June	Total	Budget	% Recognized	Jul-Mar	April	May	June	Total	Budget	% Recognized
Operating Expenses														
Other	6,552	794	16,544	(795)	23,095	467,600	4.94%	55,168	23,930	(20,901)	37,847	96,044	207,234	46.35%
Capital Outlay	-	-	-	-	-	242,000	0.00%	27,170	36,422	-	-	63,592	68,171	93.28%
Roof	-	-	-	-	-	-	0.00%	2,635	15,807	25,074	9,174	52,690	52,690	100.00%
Engineer Fee	-	-	-	-	-	-	0.00%	6,232	3,287	-	29,481	39,000	39,000	100.00%
Global Operating Fee	4,236,567	-	-	(1,000,000)	3,236,567	4,236,567	76.40%	4,639,838	-	-	(2,211,337)	2,428,501	4,639,838	52.34%
Global Management Fee	80,880	8,088	8,088	-	97,056	97,056	100.00%	80,880	8,088	8,088	-	97,056	97,056	100.00%
Global Incentive Payment	-	-	-	-	-	97,056	0.00%	-	-	-	97,056	97,056	97,056	100.00%
Total Operating Expenses	4,323,999	8,882	24,632	(1,000,795)	3,356,718	5,140,279	65.30%	4,811,923	87,534	12,261	(2,037,779)	2,873,939	5,201,045	55.26%
Non-Operating Expenses Debt Service - Coliseum														
Federal Bond Interest Subsidy	-	-	-	-	-	-	0.00%	-	-	-	-	-	-	0.00%
Prin/Int BAB	24,404	-	-	23,183	47,586	246,807	19.28%	29,284	-	227,284	(199,220)	57,348	256,569	22.35%
Prin/Int RZED	14,026	-	-	13,324	27,350	141,852	19.28%	16,831	-	130,631	(114,501)	32,961	147,463	22.35%
Prin/Int 09B	2,740,425	-	-	(1,576,700)	1,163,725	3,265,663	35.64%	2,692,750	-	-	(1,435,202)	1,257,548	3,268,175	38.48%
Prin/Int BTA CIP	-	-	-	-	-	356,138	0.00%	-	-	-	-	-	-	0.00%
Prin/Int Energy	-	-	-	55,193	55,193	55,193	100.00%	-	-	-	-	-	-	0.00%
Total Nonoperating Expenses	2,778,854	-	-	(1,485,000)	1,293,854	4,065,653	31.82%	2,738,865	-	357,915	(1,748,923)	1,347,857	3,672,207	36.70%

CROWN CENTER FINANCIAL SUMMARY (GLOBAL SPECTRUM)

	FY2016							FY2015						
	Jul-Mar	April	May	June	Total	Budget	% Recognized	Jul-Mar	April	May	June	Total	Budget	% Recognized
Event Income														
Direct Event Income	637,976	53,238	104,048	48,310	843,572	963,085	87.59%	680,734	88,701	145,711	71,020	986,166	1,395,853	70.65%
Ancillary Income	447,034	44,467	40,640	11,020	543,161	412,453	131.69%	364,984	34,968	41,382	18,083	459,417	448,360	102.47%
Event Operating Income	1,085,010	97,705	144,688	59,330	1,386,733	1,375,538	100.81%	1,045,718	123,669	187,093	89,103	1,445,583	1,844,213	78.38%
Signage and Suites Income	137,828	15,137	18,020	17,944	188,929	114,867	164.48%	104,879	10,777	16,780	13,494	145,930	98,034	148.86%
Miscellaneous Income	186,909	14,910	13,879	42,052	257,750	140,000	184.11%	141,717	26,262	13,533	12,710	194,222	110,549	175.69%
Total Event Income	1,409,747	127,752	176,587	119,326	1,833,412	1,630,405	112.45%	1,292,314	160,708	217,406	115,307	1,785,735	2,052,796	86.99%
Operating Expenses (Indirect)														
Indirect Expense	3,165,069	440,387	373,067	540,853	4,519,376	4,551,727	99.29%	3,025,180	348,682	458,968	572,544	4,405,374	4,953,950	88.93%
Total Operating Expenses	3,165,069	440,387	373,067	540,853	4,519,376	4,551,727	99.29%	3,025,180	348,682	458,968	572,544	4,405,374	4,953,950	88.93%
Event Inc over Operating Exp	(1,755,322)	(312,635)	(196,480)	(421,527)	(2,685,964)	(2,921,322)		(1,732,866)	(187,974)	(241,562)	(457,237)	(2,619,639)	(2,901,150)	