

MARSHALL FAIRCLOTH
Chairman

JIMMY KEEFE
Vice Chairman

JEANNETTE M. COUNCIL
KENNETH S. EDGE
CHARLES E. EVANS
BILLY R. KING
EDWARD G. MELVIN



CUMBERLAND ★ COUNTY ★ NORTH CAROLINA

BOARD OF COMMISSIONERS

CANDICE WHITE
Clerk to the Board

KELLIE BEAM
Deputy Clerk

MEMORANDUM

TO: Finance Committee Members (Commissioners Edge, Council and Melvin)

FROM: Candice H. White, Clerk to the Board

DATE: August 30, 2012

SUBJECT: Finance Committee Meeting – Thursday, September 6, 2012

There will be a regular meeting of the Finance Committee on Thursday, September 6, 2012 at 9:30 AM in Room 564 of the Cumberland County Courthouse.

AGENDA

1. Approval of Minutes – June 7, 2012 Meeting (**Pg. 2**)
2. Update on the Cedar Creek Pilot Transportation Program (**Pg. 7**)
3. Discussion Regarding County Cellular Phone Options (**No Materials**)
4. Update Regarding the Bid Award for the Treatment for Effective Community Supervision (TECS) Program (**No Materials**)
5. Review of Monthly Financial Report (**Pg. 8**)
6. Other Matters of Business

cc: Board of Commissioners
Administration
Howard Abner, Assistant Finance Director
Tammy Gillis, Senior Internal Auditor
Legal
County Department Head(s)
Sunshine List

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CUMBERLAND COUNTY FINANCE COMMITTEE
NEW COURTHOUSE, 117 DICK STREET, 5TH FLOOR, ROOM 564
JUNE 7, 2012 - 9:30AM
MINUTES

MEMBERS PRESENT: Commissioner Kenneth Edge, Chairman
Commissioner Jeannette Council

OTHER COMMISSIONERS
PRESENT: Commissioner Jimmy Keefe

OTHERS: James Martin, County Manager
Amy Cannon, Deputy County Manager
James Lawson, Assistant County Manager
Rick Moorefield, County Attorney
Howard Abner, Assistant Finance Director
Sally Shutt, Communication and Strategic Initiatives Manager
Chico Silman, Risk Management Director
Callie Gardner, Day Reporting Center
Candice H. White, Clerk to the Board
Press

ABSENT: Commissioner Ed Melvin

Commissioner Edge called the meeting to order.

1. APPROVAL OF MINUTES – MAY 3, 2012 REGULAR MEETING

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

2. DISCUSSION REGARDING VISION BENEFITS OFFERED UNDER OUR
CAFETERIA BENEFIT PLAN

BACKGROUND:

At a recent regional meeting of the N.C. Association of County Commissioners, a presentation was given regarding a vision plan offered by Community Eye Care. Currently, the county does offer a vision plan through our cafeteria benefits plan and our vision plan provider is Superior Vision.

The county's cafeteria benefits plan is managed by Mark III Brokerage. The cafeteria benefits plan offers many products to employees; such as, dental, life insurance, cancer

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coverage, disability, etc. Each year Mark III Brokerage reviews the products which are being offered to county employees as part of open enrollment each year. The county's goal is to offer its employees the best products available in the market at the lowest possible cost.

The plans offered by (Superior Vision) and Community Eye Care are very similar with one major difference in the materials (eye wear) allowance. As an example, Superior Vision covers the total cost of lenses for eyeglasses. Community Eye Care has an allowance for lenses up to \$130.

No changes were recommended regarding vision providers for the upcoming fiscal year. Based upon the review of vision benefits offered, and the monthly costs, it appears that Superior Vision provides more coverage for eyeglass lenses. We will continue to work with Mark III Brokerage to determine the most cost effective benefit solutions for county employees.

RECOMMENDATION:

Information only; no action is necessary.

Amy Cannon, Deputy County Manager, reviewed the above background information. Ms. Cannon stated Superior Vision had a deeper provider network than Community Eye Care two years ago; however, it is believed that Superior Vision still has the greater provider network. James Martin, County Manager, confirmed cafeteria plan benefits are at the employees' option and expense. Chico Silman, Risk Management Director, responded to questions regarding employee participation in the cafeteria plan stating that 1,800 out of 2,400 employees participate in the cafeteria plan and approximately 300 participate in the vision plan. Mr. Silman stated Superior Vision upgraded its plan between 2010 and 2011 whereas Community Eye Care made no changes or upgrades. Mr. Silman stated Mark III Brokerage also works with Community Eye Care and is familiar with their products.

3. UPDATE ON STATUS OF THE CAPITAL FINANCING FOR FAYETTEVILLE TECHNICAL COMMUNITY COLLEGE AS APPROVED IN THE FY2012 BUDGET

BACKGROUND:

The Board of Trustees from Fayetteville Technical Community College (FTCC) requested funding in the amount of \$3,500,000 for major capital projects in their FY2012 budget request. These funds are needed to completely replace the aging mechanical systems for Lafayette Hall (\$2,500,000) and to replace the roofs on the YMCA building, Neil Currie Building, and the Library (\$1,000,000).

Their request was for the County to pursue options available to finance these capital costs. FTCC would then use their normal capital allocation and reimburse the county for

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the principal and interest payments. County Finance has been exploring alternatives for funding these needed improvements. At this point, the county believes the most viable option is an installment financing plan. Since these improvements will "attach" to real property, this financing must be approved by the Local Government Commission (LGC).

FTCC has been gathering specifications for these projects over the last year and anticipate going out for bid in September or October, 2012. Indicated below is a tentative schedule for the proposed financing:

- June 18th Approval of a reimbursement resolution
- July Request for Proposal for bank financing
- August 6th BOCC calls for a public hearing on the proposed financing
- August 20th Public hearing on the financing
- September LGC approval

RECOMMENDATION:

Update only; therefore, no action is necessary.

Ms. Cannon reviewed the above background information. Ms. Cannon explained the reimbursement resolution would allow that any prior expenses before the financing would be reimbursed by the financing. In response to a question from Commissioner Edge regarding rates, Ms. Cannon stated the county's financial advisory performed a tentative review two weeks ago and rates were from 1.3% to 1.48%. Ms. Cannon stated rates have risen slightly since then but the hope is that they will come back down. Ms. Cannon stated this is why she believes installment financing is the most appropriate method. Ms. Cannon also stated the hope is that if the county can reach out in early July, it can obtain a thirty to sixty day lock. Ms. Cannon stated financing would be for five years. Consensus of the Finance Committee was for Ms. Cannon to proceed as presented.

4. UPDATE REGARDING DAY REPORTING CENTER (DRC)

James Lawson, Assistant County Manager, recalled the report he made at the May 3, 2012 meeting of the Finance Committee about the Criminal Justice Partnership Program (CJPP) being abolished and the Treatment for Effective Community Supervision (TECS) Program being created in place of the CJPP. Mr. Lawson stated the understanding at that time about the Request for Proposal (RFP) process for the TECS Program was that the DRC did not meet the criteria for administering the services which included 90% cognitive behavioral intervention (CBI), 10% substance abuse and the remainder administrative services.

Mr. Lawson stated since then he has learned that the RFP was pulled back and a new RFP was issued on June 5, 2012. Mr. Lawson stated he has been told that the DCR may be able to submit a grant application that will meet the criteria. Callie Gardner, Day Reporting Center, stated the services can be contracted and her staff are in the process of

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talking with the Alternative Care Treatment (ACT) and a state certified CBI facilitator with whom the DRC has been working. Ms. Gardner stated support services such as transportation and General Educational Development (GED) will be put into the RFP which will be submitted on behalf of Cumberland County.

Mr. Lawson stated a lot of what had been thought would be counted as administrative services will in fact be counted as support services to the CBI and substance abuse which is acceptable. Ms. Gardner stated she will coordinate getting the contracts together before June 29, 2012. Mr. Lawson stated it will still change the way the DRC does business because the focus will be CBI and substance abuse. Mr. Martin confirmed the program would still be funded by a state grant. Mr. Lawson stated he has been told that there is no expectation for a lag in services but should something not be known by July 1, 2013, a contingency plan will be developed.

Commissioner Council asked about employees of the DRC and whether there would be a need for action by the Board. Mr. Martin stated there should be an understanding with the Board that should the program be awarded to the county, there may be a need to do some things during the month of July. Mr. Martin stated since the Board does not have a meeting in July, the budget for the program could be approved by the Board at its first meeting in August. Mr. Martin stated this arrangement would allow things to move forward without creating any disruptions. Questions and discussion followed.

MOTION: Commissioner Council moved to recommend to the full Board that it approve the submission of the grant application and if awarded, continue with implementation until such time as the Board meets and the financial piece can be put in place.

SECOND: Commissioner Edge

VOTE: UNANIMOUS (2-0)

5. REVIEW OF MONTHLY FINANCIAL REPORT

Howard Abner, Assistant Finance Director, reported with two months to go, spending is at 76.4% compared to 75.8% for this time last year. Mr. Abner stated there are no large or abnormal variances.

As it pertains to revenue, Mr. Abner stated Category 10 – Ad Valorem Taxes are still on track to collect about 101% of budget and motor vehicle taxes continue to do well. Mr. Abner stated \$1 million is the county's target. Mr. Abner stated for Category 20 – Other Taxes sales tax distributions were down \$672,000 in April due to the timing of refunds to non-profits. Mr. Abner stated in total sales taxes are \$846,848 above last year and he would project sales taxes to continue to out-perform last year. Mr. Abner stated with regard to Category 30 – Unrestricted Intergovernmental, the ABC Store 3.5% required distribution and store profits have caught up and are on target to hit the budgeted amount. Mr. Abner stated the first half of the sales tax equalization payments are above budget. For Category 40 – Restricted Intergovernmental, Mr. Abner stated the "other" line is low due to a number of grants that were budgeted but not expended. Mr. Abner stated for

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Category 50 – Licenses and Permits, the Register of Deeds is slightly above last year's but inspection permits continue to lag behind last year. With regard to Category 60 – Sales and Services, Mr. Abner stated this category is pretty much in line with last year. Mr. Abner stated while the revenue collection is \$6.9 million greater than last year, the budget is also \$5 million more. With regard to the Crown Coliseum' operating revenue over operating expenses, Mr. Abner stated while all the numbers are in the negative, this year is showing a lesser loss than last year, \$453,737 to be exact, which means the Crown Coliseum is moving in the right direction. Mr. Abner responded to questions regarding the report.

6. OTHER MATTERS OF BUSINESS

Commissioner Keefe asked whether there was a requirement that all agencies requesting money provide an audit to the county. Ms. Cannon stated only for those agencies with whom the county funds and has contracts. Mr. Martin stated the contract reflects the way the funds will be used. Commissioner Keefe asked whether the county reviewed the financial status of the agencies and/or looked at the need. Mr. Martin stated there may be an exception but that is generally the case.

There were no other matters of business.

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

Donovan McLaurin,
Chair
Wade, Falcon & Godwin

Lori Epler,
Vice-Chair
Cumberland County

Garland C. Hostetter,
Town of Spring Lake
Harvey Cain, Jr.,
Town of Stedman
Patricia Hall,
Town of Hope Mills
Charles C. Morris,
Town of Linden



COUNTY of CUMBERLAND

Planning & Inspections Department

ITEM NO. 2.

Thomas J. Lloyd,
Director

Cecil P. Combs,
Deputy Director

Walter Clark,
Roy Turner,
Sara E. Piland,
Cumberland County

Benny Pearce,
Town of Eastover

July 6, 2012

MEMORANDUM

TO: County Commissioners

THRU: Tom Lloyd, Planning & Inspections Director

FROM: Kristine Wagner, Transportation Program Coordinator

SUBJECT: Cedar Creek Pilot Project

After the community meeting at the Savannah Missionary Baptist Church, Tom Lloyd and I met with Randy Hume, FAST Director.

We determined that the shuttle service would pick up at the corner of Tabor Church Road and would drop riders off at the FAST transfer center on Old Wilmington Road, where they could access multiple FAST bus routes.

The hourly FAST rate is \$65.72; therefore, I requested that our current county contractors submit hourly bids as well, for a comparison. We requested bids be submitted based upon the use of a 15 passenger van. Majestic Luxury Tours submitted a bid of \$55.00 per hour, and FAMIKS Transport submitted a bid of \$56.00 per hour.

We recommend going with the lowest rate of \$55.00 per hour with Majestic Luxury Tours.

If we ran the shuttle service twice in the morning (pick up in Cedar Creek at 5am and 6am to be at the transfer center by 6am and 7am) and twice in the evening (leave the transfer center by 6pm and 7pm to be at in Cedar Creek by 7pm and 8pm), Monday thru Friday, the cost per day would be \$220 daily. An estimated cost for three months of service would be \$14,400, assuming 22 days of service for each month. We also suggest that a \$1 fare per one-way trip be collected in order to offset the cost of service. Riders then would then pay an additional \$1 fare when using the FAST bus service from the transfer center.

If you have any questions, please feel free to contact me.

GENERAL FUND SUMMARY OF OBLIGATIONS

GENERAL FUND	FY2012							FY2011						
	Actual				Total	Budget	% Obligated	Actual				Total	Budget	% Obligated
	Jul-May	Jun	13th Period	14th Period				Jul-May	Jun	13th Period	14th Period			
General Administration	12,504,997	1,327,659	172,093		14,004,749	15,460,484	90.58%	11,860,061	1,375,306	96,445		13,331,812	14,322,883	93.08%
Buildings & Grounds	5,197,321	247,249	93,898		5,538,468	6,020,250	92.00%	5,231,555	493,184	140,232		5,864,971	6,099,279	96.16%
General Government														
Debt Service	24,324,007	1,345,393	0		25,669,400	26,058,610	98.51%	21,626,990	4,214,788	10,500		25,852,278	25,857,383	99.98%
General Government Other	7,664,457	1,695,743	11,806		9,372,006	11,065,571	84.70%	11,435,233	2,512,012	57,664		14,004,909	15,205,645	92.10%
Total General Government	31,988,464	3,041,136	11,806		35,041,406	37,124,181	94.39%	33,062,223	6,726,800	68,164	0	39,857,187	41,063,028	97.06%
Emergency & Protective Services	4,411,275	526,802	33,057		4,971,134	6,504,006	76.43%	6,102,767	493,430	108,901		6,705,098	6,953,535	96.43%
Law Enforcement														
Sheriff	23,923,062	2,625,539	241,056		26,789,657	27,176,450	98.58%	23,507,584	2,561,016	207,293		26,275,893	26,984,889	97.37%
Jail	10,487,073	1,240,134	24,913		11,752,120	12,010,889	97.85%	10,342,631	1,080,987	53,914		11,477,532	11,550,821	99.37%
Total Law Enforcement	34,410,135	3,865,673	265,969		38,541,777	39,187,339	98.35%	33,850,215	3,642,003	261,207	0	37,753,425	38,535,710	97.97%
Public Safety	1,638,345	192,393	95,490		1,926,228	1,972,303	97.66%	1,367,310	159,441	(12,456)		1,514,295	1,671,618	90.59%
Health	15,235,393	1,575,432	129,501		16,940,326	18,793,855	90.14%	14,700,492	2,006,374	49,617		16,756,483	18,364,423	91.24%
Social Services														
Social Services	31,931,588	3,429,048	327,367		35,688,003	37,787,802	94.44%	30,929,857	3,610,426	326,687		34,866,970	36,084,605	96.63%
Other DSS Programs	23,150,115	2,060,328	593,626		25,804,069	27,545,875	93.68%	22,606,959	2,268,776	1,807,228		26,682,963	27,315,507	97.68%
Total Social Services	55,081,703	5,489,376	920,993		61,492,072	65,333,677	94.12%	53,536,816	5,879,202	2,133,915	0	61,549,933	63,400,112	97.08%
Human Services														
Child Support Enforcement	3,348,559	390,231	17,915		3,756,705	3,806,288	98.70%	3,184,137	347,372	76,193		3,607,702	3,734,813	96.60%
Other HS Programs	290,049	36,594	21		326,664	327,689	99.69%	254,671	34,424	3,832		292,927	316,491	92.55%
Total Human Services	3,638,608	426,825	17,936		4,083,369	4,133,977	98.78%	3,438,808	381,796	80,025	0	3,900,629	4,051,304	96.28%
Library														
Library	8,561,273	906,043	95,925		9,563,241	9,771,519	97.87%	8,349,627	903,435	84,197		9,337,259	9,590,355	97.36%
Library Other	453,019	23,926	3,118		480,063	589,236	81.47%	424,940	29,907	871		455,718	615,713	74.01%
Total Library	9,014,292	929,969	99,043		10,043,304	10,360,755	96.94%	8,774,567	933,342	85,068	0	9,792,977	10,206,068	95.95%
Culture & Recreation	392,974	58,692	0		451,666	452,267	99.87%	417,445	35,547	0		452,992	454,707	99.62%
Economic Development	5,767,045	486,889	42,714		6,296,648	7,850,211	80.21%	5,877,291	521,469	35,859		6,434,619	7,554,008	85.18%
Subtotal	179,280,551	18,168,095	1,882,500		199,331,146	213,193,305	93.50%	178,219,550	22,647,894	3,046,977	0	203,914,421	212,676,675	95.88%
Education														
County School Current Exp	69,868,953	6,351,723	0		76,220,676	76,220,676	100.00%	69,868,953	6,351,723	658,749		76,879,425	76,879,426	100.00%
Goodyear Incentive	260,719	0	0		260,719	0	0.00%	0	0	(233,199)		(233,199)	0	0.00%
Sales Tax Equalization	0	0	0		0	1,028,018	0.00%	0	0	0		0	1,006,780	0.00%
FTCC Current Expense	8,399,688	763,608	0		9,163,296	9,163,305	100.00%	8,104,767	736,801	0		8,841,568	8,841,568	100.00%
FTCC PEG	45,451	0	0		45,451	45,452	0.00%	0	29,350	0		29,350	40,000	73.38%
FTCC Capital Outlay	0	97,335	870,674		968,009	4,089,137	23.67%	0	0	33,342		33,342	33,343	100.00%
Total Education	78,574,811	7,212,666	870,674		86,658,151	90,546,588	95.71%	77,973,720	7,117,874	458,892	0	85,550,486	86,801,117	98.56%
Total General Fund	257,855,362	25,380,761			285,989,297	303,739,893	94.16%	256,193,270	29,765,768	3,505,869	0	289,464,907	299,477,792	96.66%

ITEM NO. 5.

CUMBERLAND COUNTY REVENUE SUMMARY

GENERAL FUND	FY2012							FY2011						
	Actual				Total	Budget	%	Actual				Total	Budget	%
	Jul-May	Jun	13th Period	14th Period				Jul-May	Jun	13th Period	14th Period			
Category 10: Ad Valorem Tax														
Real, Personal, Public - Current	141,923,821	665,787	(6,771)		142,582,837	141,167,972	101.00%	138,314,100	734,198	0		139,048,298	138,623,646	100.31%
Motor Vehicles - Current	10,725,890	1,014,994	0		11,740,883	10,982,971	106.90%	10,204,889	1,011,146	0		11,216,035	11,011,880	101.85%
Prior Years & Other	5,139,289	213,192	0		5,352,481	5,214,595	102.64%	5,117,386	218,586	0		5,335,972	5,195,249	102.71%
Total	157,788,999	1,893,973	(6,771)	0	159,676,201	157,365,538	101.47%	153,636,375	1,963,930	0	0	155,600,305	154,830,775	100.50%
Category 20: Other Taxes														
Sales Tax (1¢ + Art 40 + 42+ 44)	23,618,806	3,602,092	3,101,371		30,322,269	35,221,096	86.09%	22,045,553	3,353,176	3,116,489		28,515,218	34,583,296	82.45%
Beer & Wine	372,519	0	0		372,519	285,240	130.60%	350,202	0	0		350,202	285,240	122.77%
Sales Tax Video & Telecommunications	497,394	127,388	0		624,782	588,810	106.11%	395,665	132,171	0		527,836	626,805	84.21%
Other Taxes	1,033,215	72,340	0		1,105,555	1,186,742	93.16%	1,065,708	92,518	0		1,158,226	1,398,435	82.82%
Total	25,521,934	3,801,820	3,101,371	0	32,425,125	37,281,888	86.97%	23,857,128	3,577,865	3,116,489	0	30,551,482	36,893,776	82.81%
Category 30: Unrestricted Intergovernmental														
ABC Store 3.5%	592,389	0	193,086		785,475	708,784	110.82%	578,484	0	148,169		726,653	662,440	109.69%
ABC Store Profit	1,030,955	0	0		1,030,955	1,248,516	82.57%	1,422,152	0	0		1,422,152	1,381,508	102.94%
Fay Sales Tax Equalization-Original	980,195	489,325	0		1,469,520	1,883,976	78.00%	914,134	469,496	0		1,383,630	1,812,887	76.32%
Fay Sales Tax Equalization	2,070,236	1,033,487	0		3,103,723	3,392,136	91.50%	1,931,167	991,841	0		2,923,008	3,901,862	74.91%
Wade Sales Tax Equalization	471	236	0		707	907	77.92%	440	226	0		666	872	76.38%
Eastover Sales Tax Equalization	80,992	40,433	0		121,425	155,670	78.00%	75,534	38,794	0		114,328	149,796	76.32%
Stedman Sales Tax Equalization	65	32	0		97	124	78.61%	60	31	0		91	119	76.47%
Spring Lake Sales Tax Equalization	148,337	74,051	0		222,388	360,926	61.62%	162,052	83,255	0		245,307	320,194	76.61%
Godwin Sales Tax Equalization	1,024	0	511		1,535	1,968	77.99%	955	0	491		1,446	1,894	76.35%
Other	1,619,512	80,404	129,236		1,829,152	1,884,228	97.08%	1,471,909	104,942	81,735		1,658,586	1,841,927	90.05%
Total	6,524,176	1,717,968	322,833	0	8,564,977	9,637,235	88.87%	6,556,887	1,688,585	230,395	0	8,475,867	10,073,499	84.14%
Category 40: Restricted Intergovernmental														
Sheriff	533,999	166,499	92,977		793,475	948,836	83.63%	697,268	5,945	109,548		812,761	1,376,949	59.03%
Health	3,729,180	544,832	273,808		4,547,819	5,438,332	83.63%	4,143,925	305,579	294,748		4,744,252	5,687,214	83.42%
Social Services	34,837,483	1,206,838	2,900,823		38,945,144	43,017,668	90.53%	33,433,778	3,365,228	4,795,240		41,594,246	42,408,828	98.08%
Library	613,065	61,685	835		675,585	740,584	91.22%	726,279	65,845	950		793,074	766,022	103.53%
Child Support Enforcement	2,393,475	695	185,467		2,579,637	2,934,789	87.90%	2,350,501	211,944	323,964		2,886,409	2,697,608	107.00%
Other	1,620,659	33,981	146,304		1,800,944	2,882,286	62.48%	1,721,202	134,220	28,393		1,883,815	1,802,660	104.50%
Total	43,727,862	2,014,530	3,600,213	0	49,342,605	55,962,495	88.17%	43,072,953	4,088,761	5,552,843	0	52,714,557	54,739,281	96.30%
Category 50: Licenses & Permits														
Register of Deeds	1,574,769	148,815	0		1,723,584	1,510,583	114.10%	1,521,016	143,797	0		1,664,813	1,487,893	111.89%
Inspections	677,023	53,531	795		731,349	449,000	162.88%	733,718	74,073	(1,194)		806,597	462,500	174.40%
Other	79,810	270	(326)		79,754	122,426	65.14%	118,519	223	36,064		154,806	121,556	127.35%
Total	2,331,601	202,616	469	0	2,534,686	2,082,009	121.74%	2,373,253	218,093	34,870	0	2,626,216	2,071,949	126.75%
Category 60: Sales & Service														
Animal Control	188,051	20,361	0		208,412	92,000	226.53%	109,212	15,945	0		125,157	70,516	177.49%
Health Department Fees	3,566,065	409,858	29,292		4,005,214	3,742,749	107.01%	2,594,424	1,239,243	(75)		3,833,592	2,860,322	134.03%
Library Fees	296,409	28,789	693		325,891	270,150	120.63%	300,380	41,085	(846)		340,619	290,330	117.32%
Sheriff Fees	2,754,714	171,292	127,363		3,053,369	2,765,116	110.42%	2,369,037	195,895	108,645		2,673,577	2,423,899	110.30%
Social Services Fees	1,157,551	9,490	9,829		1,176,870	1,190,639	98.84%	1,066,846	9,052	17,462		1,093,360	1,078,416	101.39%
Other	820,188	143,953	117,203		1,081,344	1,393,787	77.58%	800,584	91,114	256,119		1,147,817	1,323,480	86.73%
Total	8,782,976	783,743	284,380	0	9,851,100	9,454,441	104.20%	7,240,483	1,592,334	381,306	0	9,214,123	8,046,963	114.50%
Category 70: Miscellaneous														
Interest Income	149,203	2,057	11,738		162,998	163,870	99.47%	201,201	24,930	8,249		234,380	207,474	112.97%
CFVMC	3,248,440	0	0		3,248,440	3,451,897	94.11%	3,451,897	0	0		3,451,897	3,386,174	101.94%
Rent	626,562	30,255	2,828		659,645	714,995	92.26%	690,975	14,831	1,009		706,815	696,345	101.50%
Other	500,373	129,049	30,540		659,962	334,905	197.06%	729,578	68,233	16,876		814,687	396,297	205.57%
Total	4,524,578	161,361	45,106	0	4,731,045	4,665,667	101.40%	5,073,651	107,994	26,134	0	5,207,779	4,686,290	111.13%
Subtotal Category 10-70	249,202,127	10,576,010	7,347,602	0	267,125,739	276,449,273	96.63%	241,810,729	13,237,562	9,342,037	0	264,390,328	271,342,533	97.44%
Category 90: Other Financing Sources														
Sale of Land & Buildings	61,471	7,894	2,559		71,924	0	0.00%	46,795	18,207	0		65,002	0	0.00%
Gain/Loss	0	0	76,941		76,941	0	0.00%	51,592	(71,729)	0		(20,137)	0	0.00%
Sale of Fixed Assets/Cash Proceeds	106,830	15,068	(93,030)		28,868	0	0.00%	180	71,729	(375)		71,534	0	0.00%
Transfers	7,309,616	1,576,485	6,704		8,892,805	9,004,232	98.76%	5,874,043	2,257,636	12,759		8,144,438	8,171,937	99.66%
Installment /Purchase Revenue	0	0	0		0	3,500,000	0.00%	0	0	0		0	0	0.00%
Fund Balance - Former Health	0	0	0		0	0	0.00%	0	0	0		0	1,800,000	0.00%
Fund Balance - Communications	0	0	0		0	1,231,825	0.00%	0	0	0		0	1,459,480	0.00%
Fund Balance Maintenance/Renovations	0	0	0		0	643,350	0.00%	0	0	0		0	7,004	0.00%
Fund Balance - Health	0	0	0		0	501,876	0.00%	0	0	0		0	674,100	0.00%
Fund Balance - Industrial	0	0	0		0	0	0.00%	0	0	0		0	1,253,746	0.00%
Fund Balance - Water & Sewer	0	0	0		0	500,000	0.00%	0	0	0		0	298,687	0.00%
Fund Balance Appropriated	0	0	0		0	11,909,337	0.00%	0	0	0		0	14,470,305	0.00%
Total	7,477,916	1,599,447	(6,826)	0	9,070,537	27,290,620		5,972,610	2,275,843	12,384	0	8,260,837	28,135,259	
Total General Fund	256,680,043	12,175,457	7,340,776	0	276,196,277	303,739,893		247,783,339	15,513,405	9,354,421	0	272,651,165	299,477,792	

CROWN CENTER FINANCIAL SUMMARY

	FY2012							FY2011						
	Actual				Total	Budget	% Recognized	Actual				Total	Budget	% Recognized
	Jul-May	Jun	13th Period	14th Period				Jul-May	Jun	13th Period	14th Period			
Operating Revenues														
Crown Center Building Rent	543,544	37,040	49,200		629,784	620,000	101.58%	512,068	76,610	23,501		612,179	620,000	98.74%
Crown Center Equipment Rent	172,754	21,254	8,155		202,163	212,000	95.36%	162,316	25,343	1,172		188,831	175,000	107.90%
Crown Center Recovered Expense	492,887	25,220	59,306		577,413	475,000	121.56%	413,432	64,067	42,651		520,150	475,000	109.51%
Crown Center Facility Surcharge	286,104	13,157	10,543		309,804	330,000	93.88%	286,022	59,977	5,029		351,028	330,000	106.37%
Crown Center Miscellaneous	4,141	45	571		4,757	10,000	47.57%	8,757	3,144	1,326		13,227	10,000	132.27%
Crown Center Ticket Rebates	76,835	3,998	179		81,012	45,000	180.03%	38,801	5,189	7,703		51,693	30,000	172.31%
Crown Center Box Office Fees	20,994	200	186		21,380	10,000	213.80%	6,983	1,272	6,320		14,575	25,000	58.30%
Crown Center Concessions	426,989	28,124	17,338		472,451	525,000	89.99%	431,317	64,665	33,996		529,978	500,000	106.00%
Crown Center Marketing Revenue	156,569	1,750	4,758		163,077	210,000	77.66%	188,941	22,136	11,415		222,492	210,000	105.95%
Total Operating Revenues	2,180,818	130,788	150,236	0	2,461,842	2,437,000	101.02%	2,048,636	322,403	133,113	0	2,504,152	2,375,000	105.44%
Operating Expenses														
Salaries	1,461,363	214,480	11,009		1,686,852	1,843,711	91.49%	1,542,481	187,700	0		1,730,181	1,845,544	93.75%
Benefits	488,351	63,088	17,879		569,318	839,584	67.81%	469,643	51,017	12,728		533,388	523,213	101.94%
Operating								0						
Sponsored Events	73,381	2,624	20,000		96,005	400,000	24.00%	25,828	58,327	85,000		169,155	300,000	56.39%
Contracted Services	909,086	63,203	28,972		1,001,261	942,000	106.29%	882,390	67,138	44,033		993,561	950,000	104.59%
Maintenance & Repair	330,768	22,646	22,838		376,252	867,905	43.35%	318,759	20,612	109,198		448,569	416,651	107.66%
Utilities	698,978	57,050	56,376		812,404	870,000	93.38%	799,785	55,390	66,178		921,353	833,612	110.53%
Other	599,722	30,558	17,058		647,339	728,017	88.92%	610,846	51,517	32,559		694,922	766,889	90.62%
Capital Outlay	13,586	0	0		13,586	19,240	70.61%	341,310	0	123,839		465,149	480,215	96.86%
Total Operating Expenses	4,575,236	453,649	174,132	0	5,203,017	6,510,457	79.92%	4,991,042	491,701	473,535	0	5,956,278	6,116,124	97.39%
Operating Rev over Operating Exp	(2,394,418)	(322,861)	(23,896)	0	(2,741,175)	(4,073,457)		(2,942,405)	(169,298)	(340,422)	0	(3,452,125)	(3,741,124)	
Non Operating Revenues and Appropriated Fund Balance														
Interest Earned on Investments	68	6	0		74	0	0.00%	1,149	0	14		1,163	0	0.00%
Sales Tax Contractors	0	0	0		0	0	0.00%	83,882	0	0		83,882	0	0.00%
Transfers In														
General Fund	0	0	0		0	0	0.00%	626,083	56,917	0		683,000	683,000	100.00%
Prepared Food & Beverage	3,458,711	314,429	0		3,773,140	3,773,140	100.00%	2,585,417	235,038	0		2,820,455	2,820,454	100.00%
Appropriated Fund Balance	0	0	0		0	385,985	0.00%	2,678,452	6,345	30,474		2,715,271	3,033,117	89.52%
Total Non-Operating and Fund Bal	3,458,779	314,435	0	0	3,773,214	4,159,125	90.72%	5,974,983	298,300	30,488	0	6,303,771	6,536,571	96.44%
Nonoperating Expenses														
Arena/Theater	10,000	0	0		10,000	30,475	32.81%	2,678,452	6,345	30,474		2,715,271	2,740,254	99.09%
Transfer Out- General Fund	50,592	4,601	0		55,193	55,193	100.00%	50,593	4,599	1		55,193	55,193	100.00%
Total Nonoperating Expenses	60,592	4,601	0	0	65,193	85,668	76.10%	2,729,045	10,944	30,475	0	2,770,464	2,795,447	99.11%
Non-Oper Rev over Non-Oper Exp	3,398,187	309,834	0	0	3,708,021	4,073,457		3,245,938	287,356	13	0	3,533,307	3,741,124	
Total Revenue over Total Exp	1,003,769	(13,027)	(23,896)	0	966,846	0		303,533	118,058	(340,409)	0	81,182	0	