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

**BOARD OF COMMISSIONERS**

**CANDICE WHITE**  
Clerk to the Board

**KELLIE BEAM**  
Deputy Clerk

**MEMORANDUM**

**TO:** Finance Committee Members (Commissioners Council, Edge, Faircloth)  
**FROM:** Candice H. White, Clerk to the Board *CW*  
**DATE:** April 25, 2013  
**SUBJECT:** Finance Committee Meeting – Thursday, May 2, 2013

**There will be a regular meeting of the Finance Committee on Thursday, May 2, 2013 at 9:30 AM in Room 564 of the Cumberland County Courthouse located at 117 Dick Street, Fayetteville, NC.**

**AGENDA**

1. Approval of Minutes – April 4, 2013 Meeting (**Pg. 2**)
2. Update Regarding the Crown Coliseum's Operational Study and Request for Proposals from Management Companies (**Pg. 10**)
3. Review of Monthly Financial Report (**Pg. 11**)
4. 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

# DRAFT

CUMBERLAND COUNTY FINANCE COMMITTEE  
NEW COURTHOUSE, 117 DICK STREET, 5TH FLOOR, ROOM 564  
APRIL 4, 2013 - 9:30AM  
MINUTES

MEMBERS PRESENT: Commissioner Marshall Faircloth, Chairman  
Commissioner Jeannette Council  
Commissioner Kenneth Edge

OTHER COMMISSIONERS  
PRESENT:

Commissioner Charles Evans  
Commissioner Jimmy Keefe  
Commissioner Billy King  
Commissioner Ed Melvin

OTHERS:

James Martin, County Manager  
Amy Cannon, Deputy County Manager  
James Lawson, Assistant County Manager  
Rick Moorefield, County Attorney  
Howard Abner, Assistant Finance Director  
Krista Barnhill, Financial Assistant  
Sally Shutt, Chief Public Information Director  
Paul Hinson, Sheriff's Office Chief Deputy  
Wayne Cannon, Cumberland County CIT Coordinator  
Kelly Goodfellow, Alliance Behavioral Healthcare Chief  
Financial Officer  
Sean Schreiber, Alliance Behavioral Healthcare Director of  
Clinical Operations  
Hank Debnam, Cumberland County Mental Health  
Authority Director  
Bill Crisp, Fayetteville City Council Member  
John Ellis, Town of Hope Mills Manager  
Sandra Williams, Cape Fear Valley Hospital System Chief  
Financial Officer  
Janet Conway, Cape Fear Valley Hospital System  
Marketing Director  
Lou Patalano, Cape Fear Valley Hospital System Senior  
Vice President/Legal Services and General Counsel  
Kellie Beam, Deputy Clerk to the Board  
Press

Commissioner Faircloth called the meeting to order.

1. APPROVAL OF MINUTES – JANUARY 3, 2013 REGULAR MEETING

MOTION: Commissioner Council moved to approve the minutes.

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SECOND: Commissioner Edge  
VOTE: UNANIMOUS (3-0)

James Martin, County Manager, requested the reversal of Items 2. and 3. Consensus supported the request.

## 2. DISCUSSION OF SALES TAX DISTRIBUTION OPTIONS

### BACKGROUND:

Sales tax is distributed to local governments either on a "per capita" or "ad valorem" basis. The county has statutory authority to determine the method of distribution on an annual basis. In October of 2003, the county and municipalities entered into an interlocal agreement to distribute sales tax revenues on a modified "per capita" basis. This agreement expires on June 30, 2013. Municipal representatives have discussed potential options through Mayor's Coalition meetings called specifically for that purpose.

Spreadsheets indicating various options regarding the distribution of sales tax have been provided for your consideration.

- Option 1 – Per Capita Current Agreement (expires June 30, 2013)
- Option 2 – Per Capita Current Agreement Excluding Eastover
- Option 3 – Ad Valorem Method
- Option 4 – Ad Valorem Method with County Districts Revenue Neutral
- Option 5 – 20-Year Transition Agreement from Modified Per Capita to Standard Per Capita.

At the last Mayor's Coalition meeting on March 20, 2013, a proposal was submitted which provides for transition from the modified "per capita" method to a standard "per capita" method, which is Option 5 above. This proposal calls for an initial four-year term, with four optional renewals, which provides for up to a 20-year agreement. In year one of the agreement, each municipality reimburses the county and the remaining municipalities 100% of the percentage reimbursed in 2013 for annexations occurring on or before June 30, 2012. However, Eastover will no longer reimburse for their initial incorporation. Thereafter, this percentage will be reduced annually in equal decrements of 5% over the remaining number of years in the agreement. Based on this proposal from the municipalities, the county's reimbursement will be reduced \$318,787 annually based upon the FY13 base year percentages. Further, the county's reimbursements will be reduced by another \$164,588, which represents Eastover's prior reimbursement.

### RECOMMENDATION/PROPOSED ACTION:

Consider the sales tax distribution methods presented and recommend an option for Board of Commissioner consideration on April 15, 2013.

James Martin, County Manager, reviewed the background information as recorded above and provided a back brief that lead to the current sales tax distribution interlocal agreement. Mr. Martin stated Cumberland County lost about \$4 million each year in sales tax revenue as a



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result of annexations between 1994 and early 2003. Mr. Martin also stated the direct loss of sales tax revenue has an impact on county services because county government does not have the ability to reduce its operating costs or its services as a result of annexation.

Mr. Martin stated on March 17, 2003, the board of commissioners took action to change the distribution formula from per capita to ad valorem which caused a stir among the municipalities. Mr. Martin stated a planned annexation of the Hope Mills Road area on June 30, 2003 meant the county faced a cumulative loss of \$4.7 million at the end of that fiscal year.

Mr. Martin stated the county initially offered to change the formula to \$2.3 million, which would have been roughly 50% of the annual losses for the upcoming fiscal year. Mr. Martin stated following negotiations with the municipalities, the county agreed to change the distribution formula back to per capita which meant the county agreed to continue the loss of 50% of its sales tax revenue in exchange for an agreement by the municipalities to share one-half of their gains resulting from annexations. Mr. Martin stated as a result of that loss, the county agreed to accept \$2.1 million in a payment from the city and an agreement was worked out that the city would reimburse 50% of future losses going forward.

Staff reviewed sales tax losses due to annexations for FY2004-2012 and provided a comparison of sales tax distribution methods for the General Fund for straight per capita, straight ad valorem and modified per capita for FY2007-FY2012.

Commissioner Council stated it should be emphasized that the county's responsibilities for services and the costs associated therein did not change with annexations, yet at the same time the county lost a gross amount of \$62 million. Commissioner Edge stated the county's responsibilities actually increased as a result of state legislation and during the past two revaluations, the county reduced its property tax rate both times. Questions and discussion followed.

Rick Moorefield, County Attorney, clarified there has not been a proposal from any municipality to continue the current agreement but there has been a proposal submitted which provides for a transition from the modified "per capita" method to a standard "per capita" method. Rick Moorefield further stated should the full board take no action by May 1, 2013, the method would become straight per capita distribution so it is up to the board to elect whether to continue to seek an agreement with the municipalities or go ad valorem.

Commissioner Keefe suggested that the board of commissioners consider a three-year agreement with the purpose of transitioning to ad valorem at the end of three years because this would give the municipalities three years to adjust their budgets.

**MOTION:** Commissioner Edge moved that the board of commissioners go to the ad valorem method, that this message be communicated to the municipalities, and should they wish to counter with something reasonable with nothing less than three years, then the board of commissioners would consider it.

Commissioner Council asked whether the message to be communicated to the municipalities as stated in the motion would be for the distribution method currently in place or for the ad



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valorem method. Commissioner Council also stated the chairman of the board of commissioners should send that message from the Finance Committee to the municipalities prior to the full board meeting on April 15, 2013.

RESTATED MOTION: Commissioner Edge moved that the board of commissioners go to the ad valorem method, that the municipalities can come back with a three-year counter for the current distribution method or ad valorem, and that the chairman of the board of commissioners send that message to the municipalities.

SECOND: Commissioner Council

VOTE ON RESTATED MOTION: UNANIMOUS (3-0)

Commissioner Faircloth stated the motion will serve as the Finance Committee's recommendation to the full board.

### 3. PRESENTATION ON CAPE FEAR VALLEY HEALTH SYSTEM'S PROPOSAL BY SANDRA WILLIAMS, CFVHS CHIEF FINANCIAL OFFICER

Commissioner Faircloth recognized Sandra Williams, Cape Fear Valley Hospital System Chief Financial Officer, who introduced Janet Conway, Cape Fear Valley Hospital System Marketing Director, and Lou Patalano, Cape Fear Valley Hospital System Senior Vice President/Legal Services and General Counsel. Mr. Martin also introduced Kelly Goodfellow, Alliance Behavioral Healthcare Chief Financial Officer, and Sean Schreiber, Alliance Behavioral Healthcare Director of Clinical Operations.

Ms. Williams stated she was present to provide a comprehensive proposal for behavioral health services for Cumberland County that would integrate the current Mental Health Clinic into Cape Fear Valley Hospital System (CFVHS), establish a 23-hour crisis bed facility and continue to provide detoxification services at the Roxie Center. In response to a question posed by Commissioner Edge, Ms. Williams confirmed behavioral health services would be provided for children.

Ms. Williams stated by CFVHS absorbing the Mental Health Clinic, services would be provided to patients seven days a week and the clinic would initially be opened 16-hours a day with the expectation of moving to 24-hours per day. Ms. Williams stated the Mental Health Clinic would be relocated to the second floor of the Roxie Center and it is felt that the 13,000 annual visits could be expanded by approximately 40% with the expansion of coverage hours, increased provider productivity and increased staff productivity through redesigned models of care. Ms. Williams stated this would be accomplished by the county allocating the amount in the current budget to CFVHS.

Ms. Williams stated the 23-hour crisis bed unit has been designed as a pilot that would enable patients to be evaluated and stabilized, and then either admitted in an inpatient center or discharged home. Ms. Williams stated it would consist of an 8-bed unit providing immediate intervention for individuals with acute psychiatric issues. Ms. Williams stated this facility would provide a lower level option for patients as a cost effective alternative to utilizing law



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enforcement, fire, the detention center or the emergency room. Ms. Williams stated Durham County indicated they had a \$400,000 savings with the establishment of this type of unit. Ms. Williams stated the cost of the 23-hour crisis bed unit is not in the county's current budget and annual operation costs for CFVHS would be around \$500,000. Ms. Williams stated \$100,000 in start-up capital would be needed to renovate the second floor.

Ms. Williams stated the proposal is also to continue the detoxification services that currently exist at the Roxie Center with the stop-loss as provided by the county. Ms. Williams responded to questions and stated employees who might wish to transfer would have to meet certain criteria, productivity levels and standards.

Sean Schreiber, Alliance Behavioral Healthcare Director of Clinical Operations (Alliance), stated the Alliance supports the model as set forth and asked that consideration be given to a three party contract arrangement between the Alliance, Cumberland County and CFVHS. Mr. Schreiber stated this arrangement would give the Alliance oversight of the facility, the ability to link consumers to providers and ensure consumers receive the services they need. Mr. Schreiber stated this arrangement would also enable the county to earmark certain dollars for CFVHS, and for the Alliance to manage and pay those monies to CFVHS based on a mix of their billing for services and expense reimbursement for a portion of what they are unable to recapture through billing.

Mr. Martin stated CFVHS's initial proposal for \$3.9 million did not maximize the county's ability to spend Medicaid or state funds prior to spending local dollars. Mr. Martin stated it is in the county's best interest to seek reimbursement from all other sources of funds before spending county dollars. Mr. Martin stated CFVHS has agreed to handle the appropriate billing for the county and for this to happen, the Alliance would have to be involved for the Medicaid reimbursement/payment. Mr. Martin stated those funds would come back to credit and ultimately reduce the county's net costs.

Mr. Martin confirmed that the county would have to divest itself of the services provided by the Mental Health Clinic at the Health Department if the proposal can be worked out with CFVHS. Commissioner Faircloth asked whether CFVHS was currently a provider with the Alliance. Kelly Goodfellow, Alliance Behavioral Healthcare Chief Financial Officer, stated contract negotiations with the Medicaid side are in process and there is a non-Medicaid contract already in place. Commissioner Faircloth inquired regarding the timetable to pull all the pieces together. Mr. Martin stated the contractual agreements need to be in place as soon as possible because the transition needs to occur no later than July 1, 2013.

Lou Patalano, Cape Fear Valley Hospital System Senior Vice President/Legal Services and General Counsel, stated oversight of the facility by the Alliance was an aspect of the proposal that CFVHS was unaware of and CFVHS would like to see what the Alliance has in place with Wake and Durham counties. Mr. Schreiber explained the business of the Alliance would not be to run the facility but the Alliance does have certain responsibilities for things such as critical incidents and standard type performance measures associated with contract monitoring.

Ms. Williams clarified that the \$3.9 million includes the Mental Health Clinic and the pilot 23-hour crisis 8-bed unit but not the Roxie Center. Ms. Williams stated there is currently a

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contract to provide services for Roxie Center with a stop-loss of \$350,000. Ms. Williams stated this would bring the total to \$4.25 million.

Commissioner Council asked whether there would be inpatient beds for children. Ms. Williams stated she was unable to answer that question at this point in time.

Mr. Martin stated county management would like for the Finance Committee to make a recommendation to the full board for its April 15, 2013 meeting to move forward with a three-party agreement between the Alliance, CFVHS and the county. Mr. Martin explained the agreement with CFVHS would be for behavioral healthcare and billing services and with the Alliance for Medicaid reimbursement/payment.

Rick Moorefield, County Attorney, explained the importance of maximizing the per capita rate regardless of who Cumberland County merges with.

MOTION: Commissioner Council moved to recommend to the full board that the county move forward with a contract with CFVHS for behavioral healthcare services and the Alliance in terms of the reimbursement portion.

Mr. Martin clarified that the county will contractually be on the hook to ensure CFVHS gets the \$3.9 million plus the \$350,000 stop-loss.

SECOND: Commissioner Edge  
VOTE: UNANIMOUS (3-0)

Discussion turned towards the service proposal for the morgue. Ms. Williams stated CFVHS currently operates the county morgue and would like to split the annual cost of \$350,000 between CFVHS and the county. Ms. Williams stated the morgue has eight beds and is undersized to handle the growing demand so there is a need to expand the morgue. Ms. Williams stated the construction cost to expand the morgue is \$1.5 million and construction costs could be split evenly between CFVHS and the county. Ms. Williams stated CFVHS would also seek reimbursement from the county when it assumes responsibility for body transports.

Commissioner Faircloth suggested that the Finance Committee take the service proposal for the morgue under advisement so county management can further clarify what the county's responsibilities will be and the costs associated therein.

Mr. Martin advised he received correspondence from Sheriff Butler regarding security costs at the Roxie Center and Ms. Williams confirmed that the security numbers were within CFVHS's proposal. Mr. Martin stated law enforcement may need to be present as opposed to Allied Barton and he is not certain at this point where things stand. Mr. Martin stated CFVHS has had some conversation with the Sheriff's Office about having five deputies man a 24-hour station at the Roxie Center in addition to \$7,500 for equipment and \$150,000 for automobiles. Mr. Martin stated this would initially be about \$500,000 and \$300,000 on a recurring basis if



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the county has to fund security at Roxie Center through the Sheriff's Office. Mr. Martin stated he felt the hospital should be pressed to hold up the security issue they had in their proposal.

## 4. REVIEW OF MONTHLY FINANCIAL REPORT

In the interest of time, Howard Abner, Assistant Finance Director, referred Finance Committee members to the monthly financial report as provided in their packet.

## 5. OTHER MATTERS OF BUSINESS

Commissioner Council noted that the funding to Spring Lake and Hope Mills Chambers of Commerce had not been placed on the agenda due to time limitations and asked to have the matter forwarded to the full board. Commissioner Faircloth stated the funding was allocated in the FY2012-FY2013 budget and the towns have not yet received the funds. Amy Cannon, Deputy County Manager, stated there was a question about making sure the county's allocation falls under economic development.

Mr. Moorefield stated the Spring Lake Chamber of Commerce has asked to spend their allocation for individual grants to business owners to improve the facades for their buildings. Mr. Moorefield stated the Hope Mills Chamber of Commerce has asked to spend their allocation to erect signs on all Hope Mills entrances, to advertise in Up and Coming Weekly and other weekly magazines, and to reserve the remaining \$15,000 not yet budgeted. Mr. Moorefield stated the money was allocated by the board of commissioners in its budget and there is no contract to expense the funds because the chambers have not made proposals that fit economic development under statutory case law. Mr. Moorefield stated he is seeking direction should the board contemplate the chambers' proposals to broadly constitute economic development activities. Mr. Martin stated should the board wish to remove the restrictions on the funds and allow the towns to spend the funds for activities they determine to be for economic development purposes, then the county can disburse the funds.

MOTION: Commissioner Council moved to authorize the use of the funds for what is determined by the Spring Lake and Hope Mills Chambers of Commerce to be economic development related activities.

SECOND: Commissioner Faircloth

Commissioner Edge stated his motion would be to bring it back to the next meeting of the Finance Committee.

Commissioner Faircloth stated should the motion pass, it will serve as the Finance Committee's recommendation to the full board.

Commissioner Edge stated his understanding is that the Spring Lake Chamber of Commerce has not spent its allocation from the prior year. Mr. Moorefield clarified the Spring Lake Chamber of Commerce spent its allocation from the second year and is asking to spend the first and third years' allocations. A brief discussion followed.



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VOTE: PASSED (2-1) (Commissioners Council and Faircloth voted in favor;  
Commissioner Edge voted in opposition)

Mr. Martin commented regarding the upcoming budget process.

There being no further business, the meeting adjourned at 11:00 a.m.

MARSHALL FAIRCLOTH  
Chairman

JIMMY KEEFE  
Vice Chairman

JEANNETTE M. COUNCIL  
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**CUMBERLAND**  
★ **COUNTY** ★  
NORTH CAROLINA

**BOARD OF COMMISSIONERS**

ITEM NO. 2.

CANDICE WHITE  
Clerk to the Board

KELLIE BEAM  
Deputy Clerk

**MEMORANDUM FOR FINANCE COMMITTEE MEETING**  
**THURSDAY, MAY 2, 2013**

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

FROM: Candice H. White, Clerk to the Board *cu*

DATE: April 25, 2013

SUBJECT: Update Regarding the Crown Coliseum's Operational Study and Request for Proposals (RFPs) from Management Companies

George Turner, Chairman of the Civic Center Commission, and Karen Long, General Manager of the Crown Coliseum, will attend the May 2, 2013 meeting of the Finance Committee to provide an update regarding the Crown Coliseum's operational study, Request for Proposals (RFPs) from management companies and to respond to questions.



## GENERAL FUND SUMMARY OF OBLIGATIONS

GENERAL FUND	FY2013							FY2012						
	Actual				Total	Budget	%	Actual				Total	Budget	%
	Jul-Dec	Jan	Feb	Mar				Jul-Dec	Jan	Feb	Mar			
General Administration	8,387,424	991,658	957,058	1,278,507	11,614,647	16,577,324	70.06%	7,601,816	872,761	1,084,630	889,934	10,449,141	15,396,578	67.87%
Buildings & Grounds	3,853,977	239,853	239,188	247,783	4,580,801	6,102,861	75.06%	3,775,229	246,699	232,444	382,315	4,636,687	5,963,250	77.75%
General Government														
Debt Service	13,890,220	(16,893)	3,937,475	0	17,810,802	25,316,493	70.35%	13,472,246	0	5,830,960	0	19,303,206	26,058,610	74.08%
General Government Other	4,791,137	2,291,774	26,366	2,308,142	9,417,419	13,930,692	67.60%	5,431,734	329,757	500,021	1,218,132	7,479,644	11,324,305	66.05%
Total General Government	18,681,357	2,274,881	3,963,841	2,308,142	27,228,221	39,247,185	69.38%	18,903,980	329,757	6,330,981	1,218,132	26,782,850	37,382,915	71.64%
Law Enforcement														
Sheriff	13,854,478	2,102,662	1,924,789	1,895,239	19,777,168	26,787,083	73.83%	14,030,625	2,097,545	1,953,846	1,834,171	19,916,187	26,986,450	73.80%
Jail	6,755,485	1,043,620	841,855	832,029	9,472,989	13,224,584	71.63%	6,161,378	970,278	836,352	751,139	8,719,147	11,921,889	73.14%
Total Law Enforcement	20,609,963	3,146,282	2,766,644	2,727,268	29,250,157	40,011,667	73.10%	20,192,003	3,067,823	2,790,198	2,585,310	28,635,334	38,908,339	73.60%
Public Safety	3,447,386	628,143	456,241	466,540	4,998,310	7,407,899	67.47%	3,493,530	513,977	420,481	478,510	4,906,498	8,258,024	59.41%
Health														
Mental Health Clinic	1,650,514	181,220	187,009	190,227	2,208,970	3,425,609	64.48%							
Health All Other	11,000,507	975,841	1,120,618	1,041,910	14,138,876	19,842,491	71.26%	9,389,611	1,071,020	1,199,872	1,097,603	12,758,106	18,736,705	68.09%
Total Health Department	12,651,021	1,157,061	1,307,627	1,232,137	16,347,846	23,268,100	70.26%	9,389,611	1,071,020	1,199,872	1,097,603	12,758,106	18,736,705	68.09%
Mental Health														
Mental Health Dept (LME)	8,357,471	1,189,253	381,402	155,440	10,083,566	11,602,645	86.91%							
MCO	19,947	284,708	764,036	196,745	1,265,436	2,282,691	55.44%							
Mental Health Other (County)	0	32,162	1,195,932	10,404	1,238,498	1,577,700	78.50%							
Social Services														
Social Services	17,349,631	2,610,531	2,617,100	2,839,925	25,417,187	37,227,537	68.28%	18,234,677	2,682,833	2,856,944	2,844,594	26,619,048	37,787,802	70.44%
Other DSS Programs	9,941,452	2,035,824	2,102,652	2,127,079	16,207,007	27,581,854	58.76%	12,230,625	2,232,185	2,292,074	2,170,135	18,925,019	26,565,724	71.24%
Total Social Services	27,291,083	4,646,355	4,719,752	4,967,004	41,624,194	64,809,391	64.23%	30,465,302	4,915,018	5,149,018	5,014,729	45,544,067	64,353,526	70.77%
Human Services														
Child Support Enforcement	2,185,336	293,313	292,153	278,661	3,049,463	4,393,724	69.40%	2,026,194	263,913	282,640	246,843	2,819,590	3,806,288	74.08%
Other HS Programs	179,555	26,674	26,825	24,216	257,270	355,392	72.39%	166,543	24,214	25,873	0	216,630	327,689	66.11%
Total Human Services	2,364,891	319,987	318,978	302,877	3,306,733	4,749,116	69.63%	2,192,737	288,127	308,513	246,843	3,036,220	4,133,977	73.45%
Library														
Library	5,451,305	633,413	780,471	606,824	7,472,013	10,314,723	72.44%	5,212,034	659,509	677,184	661,956	7,210,683	9,751,519	73.94%
Library Other	183,531	10,063	18,113	16,138	227,845	439,400	51.85%	333,473	31,421	12,194	17,009	394,097	600,187	65.66%
Total Library	5,634,836	643,476	798,584	622,962	7,699,858	10,754,123	71.60%	5,545,507	690,930	689,378	678,965	7,604,780	10,351,706	73.46%
Culture & Recreation	333,380	25,842	28	3,415	362,665	465,658	77.88%	345,149	23,912	0	0	369,061	452,267	81.60%
Economic Development	3,361,053	621,815	378,955	304,491	4,666,314	7,755,558	60.17%	2,830,482	992,163	513,699	353,440	4,689,784	7,794,385	60.17%
<b>Subtotal</b>	<b>114,973,842</b>	<b>15,884,605</b>	<b>16,288,298</b>	<b>14,616,566</b>	<b>163,028,747</b>	<b>236,611,918</b>	<b>68.90%</b>	<b>104,735,346</b>	<b>13,012,187</b>	<b>18,719,214</b>	<b>12,945,781</b>	<b>149,412,528</b>	<b>211,731,672</b>	<b>70.57%</b>
Education														
County School Current Exp	38,110,338	6,351,723	6,351,723	6,351,723	57,165,507	76,220,676	75.00%	38,110,338	6,351,723	6,351,723	6,351,723	57,165,507	76,220,676	75.00%
Goodyear Incentive	0	258,604	0	0	258,604	278,012	0.00%	0	260,719	0	0	260,719	0	0.00%
Sales Tax Equalization	0	0	0	0	0	775,000	0.00%	0	0	0	0	0	640,850	0.00%
FTCC Current Expense	4,581,648	763,608	763,608	763,608	6,872,472	9,163,305	75.00%	4,581,648	763,608	763,608	763,608	6,872,472	9,163,305	75.00%
FTCC PEG	0	0	0	0	0	0	0.00%	0	0	0	0	0	0	0.00%
FTCC Capital Outlay	498,240	17,238	11,227	685,962	1,212,667	4,647,831	26.09%	0	0	0	0	0	4,089,137	0.00%
Total Education	43,190,226	7,391,173	7,126,558	7,801,293	65,509,250	91,084,824	71.92%	42,691,986	7,376,050	7,115,331	7,115,331	64,298,698	90,113,968	71.35%
<b>Total General Fund</b>	<b>158,164,068</b>	<b>23,275,778</b>	<b>23,414,856</b>	<b>22,417,859</b>	<b>228,537,997</b>	<b>327,696,742</b>	<b>69.74%</b>	<b>147,427,332</b>	<b>20,388,237</b>	<b>25,834,545</b>	<b>20,061,112</b>	<b>213,711,226</b>	<b>301,845,640</b>	<b>70.80%</b>



**CUMBERLAND COUNTY REVENUE SUMMARY**

GENERAL FUND	FY2013							FY2012						
	Jul-Dec	Jan	Feb	Mar	Total	Budget	% Recognized	Jul-Dec	Jan	Feb	Mar	Total	Budget	% Recognized
<b>Category 10: Ad Valorem Tax</b>														
Real, Personal, Public - Current	114,670,511	23,920,295	3,260,876	1,591,289	143,442,971	144,802,240	99.06%	110,101,949	25,017,924	3,231,243	1,785,838	140,136,954	141,167,972	99.27%
Motor Vehicles - Current	5,744,717	1,058,651	1,184,730	1,034,041	9,022,139	11,572,666	77.96%	5,377,424	1,106,999	1,129,157	998,184	8,611,764	10,982,971	78.41%
Prior Years & Other	3,333,695	390,709	534,808	419,711	4,678,923	5,121,372	91.36%	3,210,789	414,708	540,239	391,622	4,557,358	5,214,595	87.40%
<b>Total</b>	<b>123,748,923</b>	<b>25,369,655</b>	<b>4,980,414</b>	<b>3,045,041</b>	<b>157,144,033</b>	<b>161,496,278</b>	<b>97.31%</b>	<b>118,690,162</b>	<b>26,539,631</b>	<b>4,900,639</b>	<b>3,175,644</b>	<b>153,306,076</b>	<b>157,365,538</b>	<b>97.42%</b>
<b>Category 20: Other Taxes</b>														
Sales Tax (1¢ + Art 40 + 42+ 44+ 46)	9,743,500	2,686,103	3,109,908	3,115,632	18,655,143	36,554,775	51.03%	8,413,274	2,863,546	3,059,130	3,767,033	18,102,983	34,833,928	51.97%
Beer & Wine	0	0	0	0	0	350,202	0.00%	0	0	0	0	0	285,240	0.00%
Sales Tax Video & Telecommunications	298,662	0	0	143,628	442,290	617,700	71.60%	347,292	0	0	150,102	497,394	543,358	91.54%
Other Taxes	674,309	100,161	85,287	89,775	949,532	1,291,550	73.52%	553,202	125,676	83,121	116,779	878,778	1,186,742	74.05%
<b>Total</b>	<b>10,716,471</b>	<b>2,786,264</b>	<b>3,195,195</b>	<b>3,349,035</b>	<b>20,046,965</b>	<b>38,814,227</b>	<b>51.65%</b>	<b>9,313,768</b>	<b>2,989,222</b>	<b>3,142,251</b>	<b>4,033,914</b>	<b>19,479,155</b>	<b>36,849,268</b>	<b>52.86%</b>
<b>Category 30: Unrestricted Intergovernmental</b>														
ABC Store 3.5%	189,420	230,522	0	0	419,942	795,056	52.82%	179,582	217,946	0	0	397,528	708,784	56.09%
ABC Store Profit	360,047	409,137	0	0	769,184	1,113,192	69.10%	291,825	264,771	0	0	556,596	1,248,516	44.58%
Fay Sales Tax Equalization-Original	0	518,626	0	0	518,626	1,903,317	27.25%	0	463,029	0	0	463,029	1,883,976	24.58%
Fay Sales Tax Equalization	0	1,060,436	0	0	1,060,436	4,020,973	26.37%	0	977,948	0	0	977,948	3,392,136	28.83%
Wade Sales Tax Equalization	0	250	0	0	250	916	27.24%	0	223	0	0	223	907	24.59%
Eastover Sales Tax Equalization	0	0	42,853	40,278	83,131	157,269	52.86%	0	38,260	0	0	38,260	155,670	24.58%
Stedman Sales Tax Equalization	0	34	0	0	34	125	27.20%	0	30	0	0	30	124	24.19%
Spring Lake Sales Tax Equalization	0	0	0	0	0	288,037	0.00%	0	70,072	0	0	70,072	360,926	19.41%
Godwin Sales Tax Equalization	0	0	0	542	542	1,989	27.25%	0	484	0	0	484	1,968	24.59%
Other	626,396	333,537	40,303	0	1,000,236	1,726,472	57.94%	642,434	319,457	252,868	51,899	1,266,658	1,884,228	67.22%
<b>Total</b>	<b>1,175,863</b>	<b>2,552,542</b>	<b>83,156</b>	<b>40,820</b>	<b>3,852,381</b>	<b>10,007,346</b>	<b>38.60%</b>	<b>1,113,841</b>	<b>2,352,220</b>	<b>252,868</b>	<b>51,899</b>	<b>3,770,828</b>	<b>9,637,235</b>	<b>39.13%</b>
<b>Category 40: Restricted Intergovernmental</b>														
Health	2,235,003	565,280	294,785	264,357	3,359,426	5,950,761	56.45%	2,050,189	598,682	528,454	254,180	3,431,505	5,408,182	63.45%
Mental Health	6,007,591	1,340,181	411,355	378,116	8,137,243	7,777,833	104.62%	0	0	0	0	0	0	0.00%
Social Services	13,157,637	3,132,011	5,757,489	1,683,276	23,730,412	43,801,966	54.18%	16,926,137	4,365,486	3,370,599	3,388,099	28,050,321	42,539,253	65.94%
Library	341,377	42,512	49,579	37,881	471,349	593,461	79.42%	301,030	142,505	32,886	53,913	530,334	751,535	70.57%
Child Support Enforcement	1,124,944	270,167	591,013	53,605	2,039,728	3,141,266	64.93%	1,095,320	418,603	276,222	276,222	2,066,367	2,934,789	70.41%
Other	1,004,422	166,292	240,803	420,247	1,831,764	3,243,448	56.48%	850,762	208,507	132,450	65,667	1,257,386	3,817,037	32.94%
<b>Total</b>	<b>23,870,973</b>	<b>5,516,443</b>	<b>7,345,022</b>	<b>2,837,482</b>	<b>39,569,921</b>	<b>64,508,735</b>	<b>61.34%</b>	<b>21,223,438</b>	<b>5,733,783</b>	<b>4,340,611</b>	<b>4,038,081</b>	<b>35,335,913</b>	<b>55,450,796</b>	<b>63.72%</b>
<b>Category 50: Licenses &amp; Permits</b>														
Register of Deeds	896,452	143,569	152,367	150,385	1,342,772	1,642,875	81.73%	864,749	106,037	147,495	154,738	1,273,019	1,510,583	84.27%
Inspections	316,073	74,993	82,092	69,009	542,167	449,000	120.75%	369,288	54,580	62,540	73,318	559,726	449,000	124.66%
Other	25,663	0	0	0	25,663	158,888	16.15%	1,054	40,449	269	191	41,963	122,426	34.28%
<b>Total</b>	<b>1,238,188</b>	<b>74,993</b>	<b>234,459</b>	<b>219,394</b>	<b>1,910,602</b>	<b>2,250,763</b>	<b>84.89%</b>	<b>1,235,091</b>	<b>201,066</b>	<b>210,304</b>	<b>228,247</b>	<b>1,874,708</b>	<b>2,082,009</b>	<b>90.04%</b>
<b>Category 60: Sales &amp; Service</b>														
Animal Control	122,174	20,909	20,764	26,411	190,259	180,253	105.55%	99,141	16,001	19,013	15,756	149,911	92,000	162.95%
Mental Health	2,307,704	(19,847)	0	868,463	3,156,320	3,107,892	101.56%	0	0	0	0	0	0	0.00%
Health Department	2,795,293	334,796	358,267	364,665	3,853,021	3,950,882	97.52%	2,063,269	161,128	466,235	356,247	3,046,879	3,740,749	81.45%
Mental Health Clinic	188,627	20,138	4,777	20,392	233,933	3,425,609	6.83%	0	0	0	0	0	0	0.00%
Library Fees	150,665	25,209	26,701	25,852	228,427	345,150	66.18%	150,810	29,314	34,779	32,272	247,175	270,150	91.50%
Sheriff Fees	1,447,228	235,063	826,693	100,477	2,609,461	2,797,917	93.26%	1,387,994	137,747	476,571	192,020	2,194,332	2,765,116	79.36%
Social Services Fees	29,332	5,805	17,622	8,849	61,608	120,376	51.18%	865,388	217,199	50,087	9,352	1,142,025	1,190,639	95.92%
Other	292,969	146,241	44,957	0	484,167	1,049,122	46.15%	217,126	126,308	133,489	122,876	599,799	1,393,787	43.03%
<b>Total</b>	<b>7,333,993</b>	<b>768,313</b>	<b>1,299,780</b>	<b>1,415,108</b>	<b>10,817,195</b>	<b>14,977,201</b>	<b>72.22%</b>	<b>4,783,728</b>	<b>687,697</b>	<b>1,180,174</b>	<b>728,523</b>	<b>7,380,121</b>	<b>9,452,441</b>	<b>78.08%</b>
<b>Category 70: Miscellaneous</b>														
Interest Income	61,949	27,692	15,397	18,206	123,244	125,000	98.60%	80,266	20,203	5,924	18,404	124,797	163,870	76.16%
CFVMC	3,615,271	0	0	0	3,615,271	3,248,440	111.29%	3,248,440	0	0	0	3,248,440	3,451,897	94.11%
Rent	92,463	36,302	14,812	15,975	159,552	159,498	100.03%	288,175	74,117	59,730	62,502	484,524	714,995	67.77%
Other	343,954	43,035	121,790	31,441	540,220	598,379	90.28%	210,721	51,432	57,394	29,002	348,549	312,424	111.56%
<b>Total</b>	<b>4,113,637</b>	<b>107,029</b>	<b>151,999</b>	<b>65,622</b>	<b>4,438,287</b>	<b>4,131,317</b>	<b>107.43%</b>	<b>3,827,602</b>	<b>145,752</b>	<b>123,048</b>	<b>109,908</b>	<b>4,206,310</b>	<b>4,643,186</b>	<b>90.59%</b>
<b>Subtotal Category 10-70</b>	<b>172,198,048</b>	<b>37,175,239</b>	<b>17,290,025</b>	<b>10,972,502</b>	<b>237,779,383</b>	<b>296,185,867</b>	<b>80.28%</b>	<b>160,187,629</b>	<b>38,649,372</b>	<b>14,149,895</b>	<b>12,366,215</b>	<b>225,353,111</b>	<b>275,480,473</b>	<b>81.80%</b>
<b>Category 90: Other Financing Sources</b>														
Sale of Land & Buildings	34,405	0	8,693	153	43,251	0	0.00%	52,805	0	(499)	7,127	59,433	0	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	96,440	0	0	10,411	106,851	79,033	135.20%	99,939	0	0	0	99,939	0	0.00%
Transfers	4,846,725	26,502	0	1,084,764	5,957,991	8,470,448	70.34%	4,951,095	21,598	0	2,272,060	7,244,753	9,004,232	80.46%
Installment /Purchase Revenue	3,198,130	0	0	0	3,198,130	3,198,130	0.00%	0	0	0	0	0	3,500,000	0.00%
Fund Balance - Former Health	0	0	0	0	0	0	0.00%	0	0	0	0	0	0	0.00%
Fund Balance - Communications	0	0	0	0	0	1,203,825	0.00%	0	0	0	0	0	1,231,825	0.00%
Fund Balance Maintenance/Renovations	0	0	0	0	0	175,648	0.00%	0	0	0	0	0	643,350	0.00%
Fund Balance - Health	0	0	0	0	0	538,477	0.00%	0	0	0	0	0	501,876	0.00%
Fund Balance - Special	0	0	0	0	0	2,516,982	0.00%	0	0	0	0	0	0	0.00%
Fund Balance - Mental Health Transfer	0	0	0	0	0	1,798,216	0.00%	0	0	0	0	0	0	0.00%
Fund Balance -Economic Incentives	0	0	0	0	0	666,815	0.00%	0	0	0	0	0	0	0.00%
Fund Balance - Water & Sewer	0	0	0	0	0	931,352	0.00%	0	0	0	0	0	500,000	0.00%
Fund Balance Appropriated	0	0	0	0	0	11,931,949	0.00%	0	0	0	0	0	10,983,884	0.00%
<b>Total</b>	<b>8,175,700</b>	<b>26,502</b>	<b>8,693</b>	<b>0</b>	<b>9,306,223</b>	<b>31,510,875</b>		<b>5,103,839</b>	<b>21,598</b>	<b>(499)</b>	<b>2,279,187</b>	<b>7,404,125</b>	<b>26,365,167</b>	
<b>Total General Fund</b>	<b>180,373,748</b>	<b>37,201,741</b>	<b>17,298,718</b>	<b>10,972,502</b>	<b>247,085,606</b>	<b>327,696,742</b>		<b>165,291,468</b>	<b>38,670,970</b>	<b>14,149,396</b>	<b>14,645,402</b>	<b>232,757,236</b>	<b>301,845,640</b>	



## CROWN CENTER FINANCIAL SUMMARY

	FY2013							FY2012						
	Actual					Budget	%	Actual					Budget	%
	Jul-Dec	Jan	Feb	Mar	Total			Jul-Dec	Jan	Feb	Mar	Total		
<b>Operating Revenues</b>														
Crown Center Building Rent	132,833	120,509	55,658	60,019	369,019	620,000	59.52%	159,682	85,825	71,460	112,027	428,994	620,000	69.19%
Crown Center Equipment Rent	63,250	28,438	24,648	13,018	129,354	215,000	60.16%	95,225	10,179	10,938	26,291	142,633	212,000	67.28%
Crown Center Recovered Expense	106,811	104,628	44,615	24,525	280,579	500,000	56.12%	154,255	60,767	122,982	85,622	423,626	475,000	89.18%
Crown Center Facility Surcharge	69,450	70,411	52,230	23,918	216,009	310,000	69.68%	75,241	62,409	38,513	70,789	246,952	330,000	74.83%
Crown Center Miscellaneous	3,533	1,124	3,377	1,154	9,188	7,500	122.51%	1,796	515	(294)	1,129	3,146	10,000	31.46%
Crown Center Ticket Rebates	15,907	12,548	7,353	7,633	43,441	90,000	48.27%	7,934	7,474	0	23,224	38,632	45,000	85.85%
Crown Center Box Office Fees	1,114	158	659	0	1,931	12,000	16.09%	1,887	1,735	2,280	6,374	12,276	10,000	122.76%
Crown Center Concessions	63,136	143,070	39,117	51,965	297,288	525,000	56.63%	101,301	84,988	0	155,607	341,896	525,000	65.12%
Crown Center Marketing Revenue	52,151	21,746	18,093	31,412	123,402	210,000	58.76%	76,967	17,125	1,675	5,525	101,292	210,000	48.23%
<b>Total Operating Revenues</b>	<b>508,183</b>	<b>502,632</b>	<b>245,750</b>	<b>213,644</b>	<b>1,470,209</b>	<b>2,489,500</b>	<b>59.06%</b>	<b>674,289</b>	<b>331,017</b>	<b>247,554</b>	<b>486,588</b>	<b>1,739,448</b>	<b>2,437,000</b>	<b>71.38%</b>
<b>Operating Expenses</b>														
Salaries	914,015	139,444	139,734	152,141	1,345,333	1,894,981	70.99%	802,136	134,438	137,247	137,490	1,211,311	1,843,711	65.70%
Benefits	279,541	58,257	44,407	20,879	403,084	809,529	49.79%	254,631	55,717	45,209	31,933	387,490	589,584	65.72%
Operating														
Sponsored Events	0	0	0	0	0	400,000	0.00%	67,500	658	0	349	68,507	400,000	17.13%
Contracted Services	337,980	96,440	74,338	100,479	609,237	942,000	64.67%	395,210	95,616	145,373	103,561	739,760	942,000	78.53%
Maintenance & Repair	245,952	24,492	18,980	24,965	314,389	812,799	38.68%	199,348	17,306	20,633	11,201	248,488	863,908	28.76%
Utilities	364,774	100,227	79,115	83,106	627,222	845,000	74.23%	325,004	99,529	71,114	68,877	564,524	870,000	64.89%
Other	456,479	30,895	28,341	40,058	555,773	710,572	78.21%	372,060	40,074	47,442	48,912	508,488	728,017	69.85%
Capital Outlay	0	0	22,480	22,480	44,960	420,000	10.70%	4,237	0	0	0	4,237	23,237	18.23%
<b>Total Operating Expenses</b>	<b>2,598,740</b>	<b>449,755</b>	<b>407,395</b>	<b>444,108</b>	<b>3,899,998</b>	<b>6,834,881</b>	<b>57.06%</b>	<b>2,420,126</b>	<b>443,338</b>	<b>467,018</b>	<b>402,323</b>	<b>3,732,805</b>	<b>6,260,457</b>	<b>59.63%</b>
<b>Operating Rev over Operating Exp</b>	<b>(2,090,557)</b>	<b>52,877</b>	<b>(161,645)</b>	<b>(230,464)</b>	<b>(2,429,789)</b>	<b>(4,345,381)</b>	<b>55.92%</b>	<b>(1,745,837)</b>	<b>(112,321)</b>	<b>(219,464)</b>	<b>84,265</b>	<b>(1,993,357)</b>	<b>(3,823,457)</b>	<b>52.13%</b>
<b>Non Operating Revenues and Appropriated Fund Balance</b>														
Interest Earned on Investments	100	27	24	27	178	0	0.00%	40	4	4	60	108	0	0.00%
Sales Tax Contractors	335	0	0	0	335	0	0.00%	0	0	0	0	0	0	0.00%
Transfers In														
Fund 114 (Food & Beverage Fund)	1,675,688	279,281	279,281	279,281	2,513,532	3,351,376	75.00%	1,886,569	314,428	314,428	314,428	2,829,853	3,773,140	75.00%
Fund 621 (Civic Center Motel Tax)	90,500	30,167	30,167	30,167	181,000	362,000	50.00%	0	0	0	0	0	0	0.00%
Appropriated Fund Balance	0	0	0	0	0	687,198	0.00%	0	0	0	0	0	135,985	0.00%
<b>Total Non-Operating and Fund Bal</b>	<b>1,766,623</b>	<b>309,475</b>	<b>309,472</b>	<b>309,475</b>	<b>2,695,045</b>	<b>4,400,574</b>	<b>61.24%</b>	<b>1,886,609</b>	<b>314,432</b>	<b>314,432</b>	<b>314,488</b>	<b>2,829,961</b>	<b>3,909,125</b>	<b>72.39%</b>
<b>Nonoperating Expenses</b>														
Arena/Theater	0	0	0	0	0	0	0.00%	10,000	0	0	0	10,000	30,475	0.00%
Transfer Out- Fund 101 ( General Fund)	27,597	4,599	4,599	4,599	41,394	55,193	75.00%	27,595	4,599	4,599	4,599	41,392	55,193	75.00%
<b>Total Nonoperating Expenses</b>		<b>4,599</b>	<b>4,599</b>	<b>4,599</b>	<b>41,394</b>	<b>55,193</b>	<b>75.00%</b>	<b>37,595</b>	<b>4,599</b>	<b>4,599</b>	<b>4,599</b>	<b>51,392</b>	<b>85,668</b>	<b>59.99%</b>
<b>Non-Oper Rev over Non-Oper Exp</b>	<b>1,766,623</b>	<b>304,876</b>	<b>304,873</b>	<b>304,876</b>	<b>2,653,651</b>	<b>4,345,381</b>		<b>1,849,014</b>	<b>309,833</b>	<b>309,833</b>	<b>309,889</b>	<b>2,778,569</b>	<b>3,823,457</b>	
<b>Total Revenue over Total Exp</b>	<b>(323,934)</b>	<b>357,753</b>	<b>143,228</b>	<b>74,412</b>	<b>223,862</b>	<b>0</b>		<b>103,177</b>	<b>197,512</b>	<b>90,369</b>	<b>394,154</b>	<b>785,212</b>	<b>0</b>	