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Vice Chairman

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CHARLES E. EVANS  
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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 Council, Edge, Faircloth)  
FROM: Candice H. White, Clerk to the Board CW  
DATE: August 29, 2013  
SUBJECT: Finance Committee Meeting – Thursday, October 3, 2013

**There will be a regular meeting of the Finance Committee on Thursday, October 3, 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 – September 5, 2013 Meeting (**Pg. 2**)
2. Consideration of Funding Request for State Veterans Cemetery Project (**Pg. 11**)
3. Consideration of Extension of Current Sales Tax Distribution Interlocal Agreement as Requested by the Cumberland County Mayors' Coalition (**Pg. 15**)
4. Consideration of Policy for Engaging Outside Counsel (**Pg. 21**)
5. Review of Monthly Financial Report (**Pg. 22**)
6. Other Matters of Business (**No Materials**)

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

# DRAFT

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

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

OTHER COMMISSIONERS

PRESENT: Commissioner Ed Melvin (departed at 10:00 a.m.)

OTHERS:

James Martin, County Manager  
Amy Cannon, Deputy County Manager  
James Lawson, Assistant County Manager  
Rick Moorefield, County Attorney  
Melissa Cardinali, Finance Director  
Howard Abner, Assistant Finance Director  
Sally Shutt, Chief Public Information Director  
Jeffrey Brown, Engineering and Infrastructure Director  
Buck Wilson, Health Department Director  
Candy York, Health Department Accountant  
Julean Self, Deputy Human Resources Director  
Dan Domico, Human Resources Consultant  
Brenda Jackson, Social Services Director  
Heather Skeens, Social Services Assistant Director  
Randy Beeman, Emergency Services Director  
Candice White, Clerk to the Board  
Press

1. APPROVAL OF MINUTES – MAY 2, 2013 REGULAR MEETING

MOTION: Commissioner Edge moved to approve the minutes.

SECOND: Commissioner Council

VOTE: UNANIMOUS (3-0)

2. CONSIDER EXTENSION OF CURRENT SALES TAX DISTRIBUTION  
INTERLOCAL AGREEMENT AS REQUESTED BY THE CUMBERLAND  
COUNTY MAYORS' COALITION

BACKGROUND:

At its meeting on Friday, May 3, 2013, the Cumberland County Mayor's Coalition discussed sales tax distribution.

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At its meeting on Friday, August 2, 2013, the Cumberland County Mayor's Coalition sent a written request to Chairman Keefe that the Cumberland County Board of Commissioners consider extending the current Sales Tax Distribution Interlocal Agreement for an additional seven years.

## RECOMMENDATION/PROPOSED ACTION:

Consider request of the Cumberland County Mayors' Coalition regarding the sales tax distribution interlocal agreement.

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James Martin, County Manager, reviewed the background information as recorded above and stated the written request was signed by the Mayor from each municipality. Commissioner Council asked Mr. Martin for his recommendation. Mr. Martin stated to keep the current agreement, as long as the municipalities are in agreement with it, would be to the advantage of both the county and municipal governments. Mr. Martin stated he would recommend that the committee give strong consideration to moving in that direction.

Commissioner Faircloth stated no one knows what the North Carolina legislature will do with the sales tax and there is also a revaluation coming up in 2016, so he is not in favor of making a commitment at this time.

Commissioner Edge stated if everything were to stay the same, he would like to see the agreement stay in place; however, committing seven years out could put the county in a difficult position, particularly if the legislature changes the way it distributes the sales tax. Commissioner Edge stated for this reason, he would be cautious about moving forward at this time.

Mr. Martin stated if the current agreement had not been extended, then the county would have had two options to consider: 1) how or whether to make up any portion of \$6 million in sales tax distributions it had been benefiting from for ten years, or 2) whether to change the allocation formula which would have meant major reductions in municipal sales tax funding.

Commissioner Council stated her concern is for the smaller municipalities, and asked whether the attorney could craft language for a compromise or whether the agreement could be extended halfway out.

Commissioner Faircloth stated he would not mind extending the agreement to the year of the revaluation. Questions and discussion followed.

Rick Moorefield, County Attorney, advised cities, to include Fayetteville, have been seeking legislation that would allow them to receive the sales taxes directly from the state and not go through counties. Mr. Moorefield stated these concerns and concerns about revaluation could be addressed in the agreement.

Commissioner Council stated the next meeting of the Mayor's Coalition is the first Friday in November and asked whether the committee could think about it for another month, and make



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sure all commissioners look at it, so a report can be made back to the Mayor's Coalition at the November meeting.

## 3. REPORT AND RECOMMENDATIONS REGARDING PHASE II OF CLASSIFICATION AND PAY STUDY

### BACKGROUND:

Phase I of the Classification/Pay Study involved a review of general County government positions and was implemented July 2012. As presented to the Board of Commissioners in 2012, Phase II of the study was completed in the 1<sup>st</sup> quarter of this fiscal year and involved a review of Human Service agency positions (i.e., those positions assigned to the Department of Social Services and the Department of Public Health). The study process used in Phases I & II was the same in terms of collecting job and salary information; however, some additional steps were required, such as obtaining the NC Office of State Personnel approval, as the Human Service agency positions are subject to the State Personnel Act. Also, in Phase I, the study team essentially developed new classifications and reallocated the County's positions to these classifications. In Phase II, the study team was required to use existing State classification titles; therefore, the study recommendations involve more salary grade changes than position reallocations. 990 positions were studied in Phase II and approximately 69% (632 employees) will be eligible for a salary increase upon study implementation. The Board allocated \$1.3 million to implement Phase II and the funding to support the study recommendations is within the budgeted allocation.

### RECOMMENDATION/PROPOSED ACTION:

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

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James Lawson, Assistant County Manager, recognized Julean Self, Deputy Human Resources Director, and Dan Domico, Human Resources Consultant, as well as Buck Wilson, Health Department Director, and Candy York, Health Department Accountant, and Brenda Jackson, Social Services Director, and Heather Skeens, Social Services Assistant Director. Mr. Lawson called on Mr. Domico who provided the following presentation to include the background information as recorded above:

### Classification & Pay Study Phase II – Human Service Agencies

#### Continuation of Study

- Phase II was completed in year 2 as presented to BOC on May 11, 2012
- Supports County Strategic Plan 2011 – 2012
- Implement Goal 5/Objective 5: Explore competitive pay and update classification system

#### Study Process – Similarities to Phase I

- Researched current human service systems

# DRAFT

- Collected up to date job information
- Surveyed labor market
- Recommended classification and salary grade changes where appropriate

Mr. Domico salary administration for this phase of the study is consistent with Phase I in which those eligible to receive an increase received the higher of 5% or the new minimum of their higher grade.

## Study Process – Differences to Phase I

- Compared job duties and responsibilities to established State Personnel classifications
- Obtained State Personnel approval on study recommendations and the County's Local Government Pay Plan

Mr. Domico stated positions within the Department of Public Health and Department of Social Services (DSS) are subject to the State Personnel Act which means the NC Office of State Personnel also had to approve position classification recommendations. Mr. Domico advised this approval has been received.

## Study Findings

- Majority of positions are properly classified and titles are current
- Many classifications have salary grades that are significantly behind the labor market
- Classification/salary grade relationships identified in 66 General government positions.
- Study of Income Maintenance positions in DSS are being delayed until January 2014  
Impact of NCFASST on position duties and responsibilities (198 total positions due to job duty changes)

Mr. Domico stated under the State Personnel Act, the county has to maintain occupational job grouping relationships which means if a position such as an Office Assistant I is adjusted, the state requires that all Office Assistant position levels have to be adjusted in order to maintain the grade level differentials. Mr. Domico stated that is the reason there are so many classification changes as far as salary grades and less reclassifying of jobs.

## Study Statistics

ACTION	TOTAL
Total Positions Studied	992
Positions Receiving Salary Increase	688
To Be Studied	198

## Study Results

Employees Receiving Salary Increases 69%; there will be no salary reductions

James Lawson, Assistant County Manager, stated it is anticipated that the 198 Income Maintenance positions being delayed until January 2014 will not increase in responsibility so the probability is that those positions will not increase in grade and therefore not result in any additional cost.



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Funding: BOC approved \$1.3 million for the Classification and Pay Study implementation

General Fund Obligations	Cost for Remainder of Fiscal Year	Cost (Annualized) for Next Fiscal Year
Salary Increases	\$1,153,593.09	\$1,492,165.42
Benefits	\$211,107.53	\$273,066.27
Total	\$1,364,700.62	\$1,765,231.69
Revenue Offset	(\$559,217.70)	(\$723,344.58)
Net Cost to County	\$805,482.93	\$1,041,887.11

Mr. Domico explained the revenue offset is mainly in the area of Social Services because many of the positions are split funded. Mr. Domico advised the total actions proposed in Phase II are less than the approved \$1.3 million for study implementation.

## Consideration/Action Items

- Approve the new Classification/Pay plan.
  - Class/Pay Plan Changes
- Upon approval, Study becomes effective September 22, 2013

Mr. Domico stated the chart below is for information only.

# of Classifications receiving salary grade increase	96
# of New Classifications	17
# of Deleted Classifications	20
# of Re-titled Classifications	3

Mr. Domico concluded his presentation and responded to questions.

MOTION: Commissioner Council moved to approve the actions proposed in Phase II of the Classification and Pay Study.

SECOND: Commissioner Edge

VOTE: UNANIMOUS (3-0)

In response to a question posed by Commissioner Faircloth, Amy Cannon, Deputy County Manager, explained the county budgets salaries on a fiscal year basis and reporting is on a calendar year basis, and stated county Human Resources and Finance have a plan in place to

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execute Phase II in a timely manner to be effective for the September 22<sup>nd</sup> pay period.

## 4. UPDATE ON VANDER SEWER PROJECT BID SCHEDULE

### BACKGROUND:

On October 6, 2011, Cumberland County was awarded a grant from The Golden LEAF Foundation in the amount of \$469,218 for the extension of a sanitary sewer line into the Vander community with the ability to serve civic organizations as well as businesses. The initial completion date for this project was to be October 6, 2012. However, due to the fact that the route was changed in order to serve a greater population, the completion date for the project was extended to April, 2014. An interlocal agreement was executed between PWC, the City of Fayetteville, and Cumberland County in August, 2012 where PWC agreed to participate in the cost of the project since the relocation of the line would increase their future service area.

The project is currently being advertised and the bid opening is scheduled for 2:00 PM on Thursday, September 5<sup>th</sup>. The most recent engineer's estimate has the project cost at \$1,051,239. As part of the interlocal agreement, PWC will pay the cost of the project that exceeds the Golden Leaf Grant. In order to comply with the grant deadline, this project will have to be placed on the agenda for approval at the September 16<sup>th</sup> Board of Commissioners meeting, therefore bypassing the Finance Committee meeting scheduled for October 3<sup>rd</sup>.

### RECOMMENDATION/PROPOSED ACTION:

The Finance Committee is not being asked to take any action today. This item was placed on the agenda in order to give advance notice to the Committee that approval of the bid will be placed on the agenda for the September 16<sup>th</sup> Board of Commissioners meeting.

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Jeffrey Brown, Engineering and Infrastructure Director, review the background information as recorded above and stated due to the strict timeframes to get the project moving and not jeopardize funding from The Golden LEAF Foundation, it was necessary to provide this update on the bid schedule to the Finance Committee prior to placing on the September 16, 2013 Board of Commissioners' meeting agenda. In response to a question posed by Commissioner Faircloth, Mr. Martin stated if the project comes in above \$1 million, then the PWC will have to make another decision about paying the cost. Mr. Brown stated Steve Blanchard, PWC CEO/General Manager, has communicated it will not be an issue that will jeopardize the project.

At the request of Mr. Martin, Chairman Faircloth added the following update on the Overhills water/sewer project.

Mr. Brown advised the Overhills water/sewer project was awarded a \$3.1 million loan at 2% to be paid back over twenty years. Mr. Brown stated the engineering report is in the process of being submitted to the State, and the preliminary review has been conducted and comments received. Mr. Brown stated staff met with Spring Lake to come up with a compromise for a bulk rate for sewer capacity and sewer treatment. Mr. Brown stated other funding opportunities such as the Clean Water Management Trust Fund may be an option for additional



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funding so the project will be affordable and feasible for citizens. Mr. Brown explained the milestone steps have to be continued throughout the loan process in order for the county to stay eligible; however, the county is not locked into the loan. Mr. Martin advised the operating entity will be the Overhills Water and Sewer District of which the board of commissioners is the governing body.

## 5. UPDATE ON VIPER RADIO P25 COMMUNICATIONS UPGRADES

### BACKGROUND:

Cumberland County communication center must procure and upgrade equipment within the center to become P25 compliant. P25 was developed through a lack of interoperability in large part due to manufacturers of communication equipment not providing compatible equipment and removing competitiveness in the communication market. In an effort to reduce the problems (P25) was created. It began in 1990s with a coordination of Association of Public Safety Communications Officials (APCO) International and the National Association of State Telecommunications Directors (NASTD) and participating federal agencies.

P25 targeted four primary objectives:

- Allow effective, efficient, and reliable intra-agency communications...so organizations can easily implement interoperable and seamless joint communications in both routine and emergency circumstances,
- Ensure competition in system life cycle procurements...so agencies can choose from multiple vendors and products, ultimately saving, money and gaining the freedom to select from the widest range of equipment and features,
- Provide user-friendly equipment...so users can take full advantage of their radios 'lifesaving capabilities on the job-even under adverse conditions – with minimal training,
- Improve radio spectrum efficiency so networks will have enough capacity to handle calls and allow room for growth, even in areas where the spectrum is crowded and it's difficult for agencies to obtain licenses for additional radio frequencies.

Cumberland County communication center is connected to the North Carolina State Voice Interoperability Plan for Emergency Responders (VIPER) system and the center currently operates on an 800 megahertz (MHZ) Smart Zone trunked radio system. The VIPER system network is maintained by the North Carolina Highway Patrol. The connection is specialized as a hardwire connection by use of fiber cable from the communication center to the network site. This provides enhanced communication features for public safety.

The complexity of the communication equipment within the communication center and the viability of P25 for the immediate and long term functionality require development of specifications and operational parameters sufficient for request for proposals. Current staff does not have the expertise or knowledge to manage the highly complex and significant upgrade of communication equipment investment. Therefore, it is vital that we obtain the services of professionals with the technical expertise to complete this critical project on our behalf. It is important to note that State VIPER timelines dictate that this project be fast tracked for completion within those time constraints.



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## RECOMMENDATION/PROPOSED ACTION:

Authorize the use of professional services to develop the specifications required for our radio console equipment upgrade, and manage the upgrade project.

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Mr. Martin advised this update was placed on the agenda because of the associated communication expenditures/costs which will ultimately come back to the Finance Committee and the full board for approval. Randy Beeman, Emergency Services Director, reviewed the background information as recorded above and stated at its meeting on September 3, 2013, the full board approved a budget revision to hire a consultant to provide expert advice on specifications, technology and functionality related to the Emergency Telephone Services VIPER P25 upgrade that is required to be in place by early 2014. Mr. Beeman stated the project is being fast tracked and rather than the normal process of letting a Request for Qualifications (RFQ) and then a Request for Proposals (RFP), he is asking to move forward with a firm that has been diligently researched in order to keep the county on task, which will take approximately six weeks. Mr. Beeman stated then the RFP's can be let for operation at the end of 2014. Mr. Martin advised the county is looking at a multi-hundred thousand dollar project and it is believed sufficient funds will be available from the E-911 surcharge assessed on telephone bills.

Commissioner Edge asked whether all the municipalities were on board with the digital VIPER system. Mr. Beeman stated all municipalities are on board with the exception of Fayetteville that plans to operate its own 800 megahertz (MHZ) system. Commissioner Edge asked about communication abilities between the county and Fayetteville. Mr. Beeman stated the county will still be able to communicate with Fayetteville. Mr. Martin explained the VIPER system network is maintained by the North Carolina Highway Patrol, which reduces costs, and at one point Fayetteville decided to go with the State VIPER system but later reversed that decision. Additional questions followed.

## 6. REVIEW OF MONTHLY FINANCIAL REPORT

Howard Abner, Assistant Finance Director, stated the financial report represents the thirteenth period and most of the revenues and expenditures for departments have already been recorded. Mr. Abner stated for obligations, 93.2% has been incurred compared to 94% last year with most department spending 90% and some approaching 100%.

For revenue, Mr. Abner stated all ad valorem taxes are in with 100.82% of budget being collected for a total collection rate of 101.47% which is the same as last year.

Commissioner Edge asked the amount that the license plate agencies were being paid to collect property taxes under the new tax and tag system. Mr. Moorefield stated payment is a certain amount per transaction. Commissioner Edge stated some counties are collecting motor vehicle taxes and issuing license plates from their courthouses so Cumberland County may want to consider this because these counties indicate it pays for itself.

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With regard to sales taxes, Mr. Abner stated the report reflects eleven months of collection and next month's report will reflect the final distribution of sales tax through June, 2013. Mr. Abner stated sales tax equalization from the municipalities will also have been remitted. Mr. Abner stated 97.84% has been collected with several million dollars in sales taxes and equalization dollars yet to be brought in. Mr. Abner stated last year's collection was about 101% which will not be equaled this year due to under-realization in the Mental Health Clinic.

With regard to the Crown Coliseum, operating revenue over operating expenditures shows a deficit of slightly more than \$3 million which is in line with last year. Mr. Abner stated next month's report will reflect the Crown Coliseum's final numbers for the fiscal year.

## 7. OTHER MATTERS OF BUSINESS

Mr. Martin advised the legislature has approved and the governor has signed Senate Bill 73 which requires that the Summer Youth Employment Program be bid by January 1, 2014 and the Dislocated Worker Program be bid by July 1, 2014 through an RFP process. Mr. Martin stated he met with Dr. Keen and chair of the Workforce Development Board and they are pursuing whether they will be able to waive this requirement since they are doing such a good job operating the program. Mr. Martin stated he encouraged FTCC to seek the waiver but if this does not happen, there is a likelihood that the county will have to resume the administration of those workforce development programs in order for Fayetteville Technical Community College (FTCC) to submit a proposal to continue operating these programs. Mr. Martin stated this would involve three to four staff members who work at FTCC.

Mr. Martin stated the Department of Defense (DOD) has suggested that military installations look at service partnerships with municipalities and county governments. Mr. Martin stated there are discussions occurring between the DOD, Ft. Bragg, Fayetteville, and to some extent the county, about partnerships for services they provide at Ft. Bragg. Mr. Martin stated the discussions with the county involve library services and one of the requirements if Ft. Bragg transitions its services to the county library system is that employees in the federal library system cannot be harmed in terms of reductions in benefits or salary. Mr. Martin stated preliminarily it appears as though federal library employees are paid considerably above the level of county library employees, so consideration is being given to how that might be addressed. Mr. Martin stated were Ft. Bragg to go through a Reduction in Force (RIF) with their staff, then the county could bring them in based on the county's current classification and pay system. Mr. Martin also stated if not, then the county will have a major inequity in the rest of its library system which would be problematic moving forward.

There being no further business, the meeting adjourned at 10:47 a.m.



MELISSA C. CARDINALI  
Finance Director



HOWARD C. ABNER  
Deputy Finance Director

### FINANCE DEPARTMENT

4<sup>th</sup> Floor, New Courthouse • PO Box 1829 • Suite 452, • Fayetteville, North Carolina 28302-1829  
(910) 678-7753 / (910) 678-7749 • Fax (910) 323-6120

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### MEMORANDUM FOR THE AGENDA OF THE OCTOBER 3, 2013 MEETING OF THE FINANCE COMMITTEE

**TO:** FINANCE COMMITTEE  
**FROM:** MELISSA C. CARDINALI, FINANCE DIRECTOR  
**DATE:** SEPTEMBER 26, 2013 *mcc*  
**SUBJECT:** CONTRIBUTION TO CUMBERLAND COMMUNITY FOUNDATION

**Requested by:** Archie Barringer, Cumberland Community Foundation  
**Presenter:** Melissa C. Cardinali, Finance Director  
**Estimated of Committee Time Needed:** 15 minutes

#### **BACKGROUND:**

The Cumberland Community Foundation is seeking to make improvements at the Sandhills State Veterans Cemetery. The State has appropriated \$125,000 to the Division of Veterans Affairs to construct an enclosed committal structure at the cemetery; however, the total estimated cost of the project is \$300,000.

The Cumberland Community Foundation is requesting a \$10,000 contribution from Cumberland County to be used for the committal structure project. After reviewing the contribution request with the Legal Department, it was determined that a contribution by the County can be made upon approval of the Board of Commissioners since the County does have statutory authority to fund non-profits.

#### **RECOMMENDATION/PROPOSED ACTION:**

Staff recommends an appropriation to the Cumberland Community Foundation in the amount of \$10,000 be made from fund balance, if the Board of Commissioners desires to fund the request.

**Candice White**

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**Subject:** FW: Sandhills State Veterans Cemetery

**From:** Archie Barringer <[archieb7@nc.rr.com](mailto:archieb7@nc.rr.com)>

**Date:** Sept. 18th, 2013

**Subject: Sandhills State Veterans Cemeter**

Thank you in advance for your time and interest in reading this letter. Making improvements at the Sandhills State Veterans Cemetery is something I've been working on for the past several years. It is something that affects us all in this proud military town. Please give careful consideration for the opportunity that we have to make it better. There is a saying, "some gave all, but all gave some." We are now in a position to give "some back" for those veterans and families who have so unselfishly given of themselves to our Country and Community.

State Senator Wesley Meredith introduced Senate Bill 444 in 2012 which passed the North Carolina House and Senate and was signed into Law by Governor Beverly Perdue. It consisted of asking for renovations and upgrades to the Committal Shelter (where funeral services are held) at the Sandhills State Veterans Cemetery. This is an open air structure made of concrete with metal folding chairs used for seating. Needless to say, it is extremely hot in the summer and cold in the winter. In the event of inclement weather such as high winds, rain, sleet, snow, etc., families are exposed to it. I see it all the time with families feeling the need to rush in, and rush out due to these conditions. This is no way for families to say their final goodbyes to loved ones. This structure needs to be enclosed with heating and air conditioning for their comfort. Additional features will include flooring, pews, lighting and appropriate enhancements for these types of ceremonies.

The North Carolina General Assembly appropriated \$125,000 in this year's budget for these upgrades. It was then signed into law by Governor Pat McCrory. However, some additional funding will be needed.

Therefore, Senator Wesley Meredith, George Breece and I are working to raise the needed matching funds through the Cumberland Community Foundation. All donations will be used exclusively for the completion of this Cemetery Project. Please consider donating to this most worthy cause by sending your check to:

Cumberland Community Foundation  
P.O. Box 2345  
Fayetteville, N.C. 28302  
(Memo on check for Veterans Cemetery Fund)



Or donate on line  
to  
[www.cumbcf.org](http://www.cumbcf.org).  
State Veterans Cemetery Fund

We are requesting an amount of \$10,000 from the Cumberland County Board of Commissioners. However, please know we deeply appreciate, and thank you in advance, for any contribution you can make at this time. A receipt for your donation will be sent to you by the Cumberland Community Foundation.

Best Regards,

Archie E. Barringer

**SANDHILLS STATE VETERANS CEMETERY**  
400 Murchison Road / Spring Lake, NC 28390





JIMMY KEEFE  
Chairman

JEANNETTE M. COUNCIL  
Vice Chairman

KENNETH S. EDGE  
CHARLES E. EVANS  
MARSHALL FAIRCLOTH  
BILLY R. KING  
EDWARD G. MELVIN



CUMBERLAND  
★ COUNTY ★  
NORTH CAROLINA

CANDICE WHITE  
Clerk to the Board

KELLIE BEAM  
Deputy Clerk

BOARD OF COMMISSIONERS

MEMO FOR AGENDA OF THE  
OCTOBER 3, 2013 MEETING OF THE FINANCE COMMITTEE

**TO:** Finance Committee (Commissioners Faircloth, Council and Edge)  
**FROM:** Candice H. White, Clerk to the Board  
**DATE:** September 26, 2013  
**SUBJECT:** Extension of Sales Tax Distribution Interlocal Agreement

**Requested by:** Cumberland County Mayors' Coalition  
**Presenter(s):** James Martin, County Manager  
**Estimate of Committee Time Needed:** 15 Minutes

**BACKGROUND:**

At its meeting on Thursday, September 5, 2013, the Finance Committee considered the request of the Cumberland County Mayors' Coalition to extend the sales tax distribution interlocal agreement. The committee took no action and Commissioner Council asked that the Finance Committee continue its consideration of the request at its October meeting so a report can be made to the Cumberland County Mayors' Coalition at its Friday, November 1, 2013 meeting.

**RECOMMENDATION/PROPOSED ACTION:**

Consider request of the Cumberland County Mayors' Coalition for an extension of the sales tax distribution interlocal agreement.

Attachment(s)

# Cumberland County Mayor's Coalition

Mayor Chris Rey, Chair

Mayor Clifton Turpin, Vice Chair

Rhonda D. Webb, Secretary

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August 2, 2013

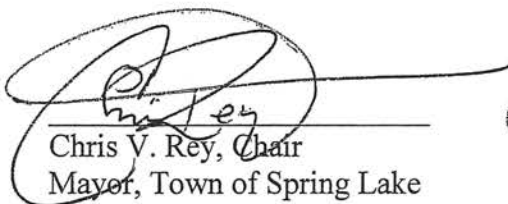
Honorable Jimmy Keefe  
Cumberland County Board of Commissioners  
P.O. Box 1829  
Fayetteville, NC 28302-1829

Dear Commissioner Keefe:

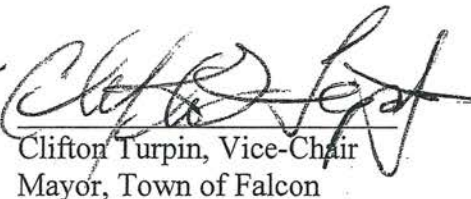
The Cumberland County Mayor's Coalition would like the Cumberland County Board of Commissioners to consider extending the current Sales Tax Distribution Interlocal Agreement for an additional seven years. The current agreement, dated April 2013, is for a three-year period expiring on June 30, 2016. The Mayor's Coalition is requesting an additional seven-year extension to the current Interlocal Agreement that would then expire June 30, 2023.

Mayor Rey, the Cumberland County Mayor's Coalition Chair, will gladly make a presentation regarding this request to the Board of Commissioners at one of your meetings.

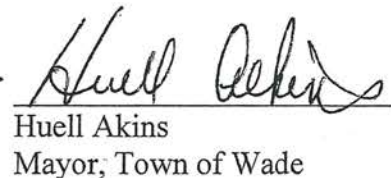
Yours in Service,



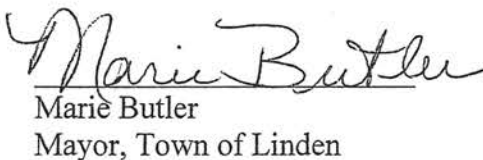
Chris V. Rey, Chair  
Mayor, Town of Spring Lake



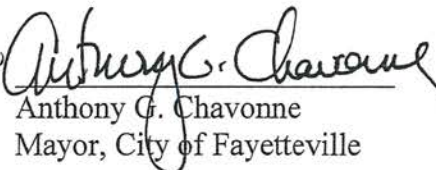
Clifton Turpin, Vice-Chair  
Mayor, Town of Falcon



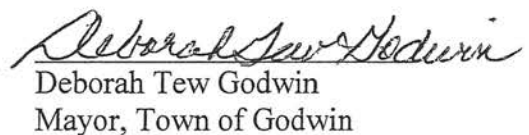
Huell Akins  
Mayor, Town of Wade



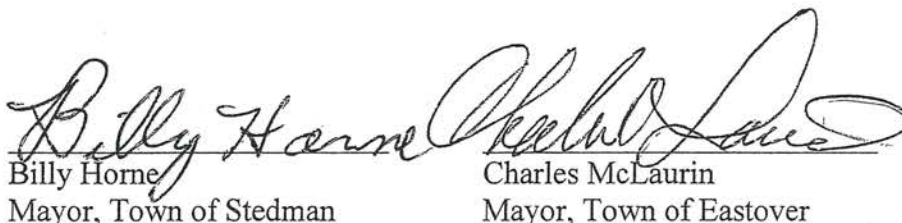
Marie Butler  
Mayor, Town of Linden



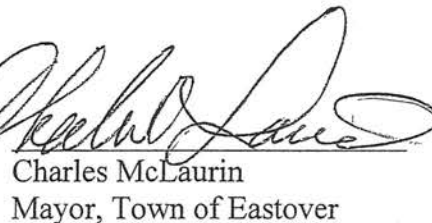
Anthony G. Chavonne  
Mayor, City of Fayetteville



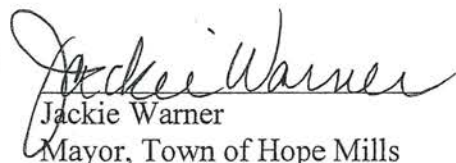
Deborah Tew Godwin  
Mayor, Town of Godwin



Billy Horne  
Mayor, Town of Stedman



Charles McLaurin  
Mayor, Town of Eastover



Jackie Warner  
Mayor, Town of Hope Mills



Cumberland County Mayor's Coalition  
Quarterly Meeting  
Host – Town of Wade

May 3, 2013

**MINUTES**

8:00 a.m.

The Cumberland County Mayor's Coalition held a meeting in Wade, North Carolina with Mayor Chris V. Rey presiding.

**Coalition Members Present:** Mayor Huell Aekins, Wade  
Mayor Marie Butler, Linden  
Mayor Deborah Godwin, Godwin  
Mayor Charles McLaurin, Eastover  
Mayor Clifton Turpin, Falcon  
Mayor Jackie Warner, Hope Mills

**Others Present:**

Willie Burnette, Godwin	Kim Nazarchyle, Eastover
John Ellis, Hope Mills	Cheryl Hudson, Eastover
Johnny Lanthorn, Wade	Rhonda Webb, Spring Lake
James Martin, Cumberland County	Jennifer Wilson-Kersh, Stedman
Kenneth Metcalf, Spring Lake	

(A copy of the agenda is hereby incorporated by reference and made a part of these minutes - see attachment one.)

**1. Call Meeting to Order.**

Mayor Rey called the meeting to order.

**2. Welcoming Remarks and Invocation.**

Mayor Aekins welcomed everyone to Wade and gave the invocation.

**3. Breakfast.**

Breakfast was served and everyone enjoyed their meal.

**4. Approval of Minutes of February 1, 2013, February 21, 2013 and March 20, 2013 Meetings.**

**Action:** The Coalition approved a motion to accept the minutes of February 1, 2013, February 21, 2013 and March 20, 2013 as written.

**Motion by:** Mayor Clifton

**Seconded by:** Mayor Warner

**Vote:** Unanimous

**5. Presentation by Fayetteville Urban Ministries on Pooling Resources.**

Mr. Sonny Kelly from the Fayetteville Urban Ministries, a non-profit organization, spoke to the Coalition about using the Fayetteville Urban Ministries as a resource. They serve the greater Cumberland County area. Mr. Kelly wants to build a network of multi-jurisdictional non-profit organizations that can work together for the betterment of the area citizens. He would like the Mayors to pass his information along to non-profit organizations in their towns or cities to help spread the word. The Fayetteville Urban Ministries serve the community with Emergency Assistance (helps those in crisis by collecting, organizing, and distributing food, clothing, and other household items at no cost to recipients), Adult Literacy (teaching reading, basic math skills, financial and health literacy one-on-one to adults), the Nehemiah Project (home repairs for low to moderate income homeowners), and Find A Friend Program (strengthen Cumberland County's at-risk youth through intensive group workshops, academic credit recovery, tutoring, mentoring services, fitness education, gang prevention/intervention workshops, aggression replacement training and more). He believes getting people together who do basically the same thing would benefit them from networking and learning from each other. He believes in working with other non-profits, not against them, because we are better in numbers. He also shared information on 211, a wonderful resource provided by the United Way of Cumberland County. If you dial 211 you get a person who can put you in touch with someone who speaks whatever language you speak and help you find whatever human service you need.

**6. Comments from Cumberland County.**

Mr. Martin advised the County is working on the County's budget. At this time, they are not looking at a tax increase.

**7. Sales Tax Distribution.**

Mayor Rey advised that Mayor Chavonne wanted to discuss the sales tax distribution and some legislation that is taking place. Unfortunately, he was not able to attend the meeting today. Mayor Rey encouraged everyone to keep up with State legislation that may impact municipalities. Mayor Aekins proposed amending the currently approved interlocal agreement for an additional 7 years. He would like the agreement to be for a total of at least 10 years. He feels 3 years is short amount of time. He also requested that the County decide how they will distribute sales tax and let the municipalities know a year or two in advance prior to making a change. Mayor Rey wants to make sure we continue the dialog regarding this issue. Mr. Martin stated the sales tax distribution agreement did pop up with late notice. He stated the County is sensitive to what would happen to the municipalities if the distribution is changed. The County and Fayetteville have been in discussions for some time and he had no indication that there would be a problem with extending the contract. He urged the Coalition to present the County with a written request for the extension of the agreement. Mayor Warner believes the key to this is communication. We need to communicate with the County



Commissioners as well.

A written request to the County Commissioners to meet jointly with the municipalities was discussed.

**Action:** The Coalition approved a motion to send a written request to the Cumberland County Board of Commissioners to reinstate the joint meetings with the municipalities.

**Motion by:** Mayor Turpin

**Seconded by:** Mayor Aekins

**Vote:** Unanimous

#### **8. Open Discussion and Comments From Coalition Members.**

##### Jennifer Wilson-Kersh

- I am glad to be here today. Mayor Horne could not attend because he is at ethics training.
- I want to invite everyone out to Stedman's Centennial Celebration on May 17<sup>th</sup> and 18<sup>th</sup>. Stedman turned 100 in February.

##### Mayor Clifton

- Our Heritage Day will be celebrated tomorrow from 10 a.m. until 5 p.m. and we hope you all can come.
- Expressed concern about the stringent regulations imposed by the Health Department on festival vendors. It is getting hard for small towns to hold festivals due to the Health Department's regulations. It seems like the regulations are more stringent in Cumberland County than in other places. Mayor Turpin stated it is not just events. They are more stringent with the school system as well. It is coming down from the State and they have a new mandate.

##### Mayor Warner

- We are working on our budget.
- Still working on the lake and dam.

##### Mayor Butler

- We are still working on our Centennial that will occur in October.

##### Mayor Turpin

- We too are having a Centennial this year in September.

##### Mayor Aekins

- The first Saturday from 10 .m. until 5 p.m. in June is Founder's Day in Wade. Everyone is invited to attend.

Mayor Godwin

- I congratulate Stedman, Falcon and Wade on your upcoming Centennial. Godwin celebrated theirs in 2005. It was one of the nicest celebrations we have ever had and I hope yours will be the same.
- Things in Godwin are quite. We have some budget challenges ahead as well as key changes in our water department personnel. I have lost 50% of my personnel. We are working to address those issues.
- Our park remains beautiful and viable and is being used daily by many, many people in northern Cumberland County and southern Harnett County.

Mayor Rey

- We just turned 62 years old. We are the younglings in the County. We celebrated quietly.
- We just had our big Spring Fling celebration which was very successful.
- Introduced Interim Town Manager Ken Metcalf who stepped in to help while we search for a Town Manager. I appreciate all that he has done.
- We are getting ready for a lot of road work that is getting ready to take place.

The next scheduled meeting will be hosted by Mayor Godwin on August 2, 2013 in Godwin.

**9. Adjournment.**

**Action:** There being no further business to come before the Coalition, the meeting was adjourned.

**Motion by:** Mayor Warner

**Seconded by:** Mayor Aekins

**Vote:** Unanimous

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Chris V. Rey  
Mayor, Town of Spring Lake  
Mayor's Coalition Chair

ATTEST:

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Rhonda D. Webb, MMC  
Town Clerk, Town of Spring Lake  
Mayor's Coalition Secretary



RICKEY L. MOOREFIELD  
County Attorney



PHYLLIS P. JONES  
Assistant County Attorney

**OFFICE OF THE COUNTY ATTORNEY**

5<sup>th</sup> Floor, New Courthouse • PO Box 1829 • Suite 551 • Fayetteville, North Carolina 28302-1829  
(910) 678-7762

**MEMO FOR THE AGENDA OF THE SEPTEMBER 5, 2013  
MEETING OF THE FINANCE COMMITTEE**

**TO:** Finance Committee; Co. Manager  
**FROM:** Co. Atty. *R. Moorefield*  
**DATE:** August 28, 2013  
**SUBJECT:** Policy for Engaging Outside Counsel

**Requested by:** Board of Commissioners

**Estimate of Committee Time Needed: 20 mins.**

**BACKGROUND:**

At its August 19, 2013 meeting, the Board directed staff to prepare a policy to address the conditions under which outside counsel shall be engaged. Although the Board directed that this policy be sent to the Policy Committee, the county attorney advises that it is really a fiscal policy more appropriate for consideration by the Finance Committee.

The proposed policy follows:

**1.0 PURPOSE**

The purpose of this policy is to establish the conditions under which outside counsel may be engaged for the provision of legal services to the county. Outside counsel shall mean any attorney who is not an employee of the county.

**2.0 SCOPE**

This policy shall apply to the engagement of any lawyer or law firm to provide legal services for which county funds shall be used to pay for the services provided.

**3.0 STATEMENT OF THE POLICY**

No county funds shall be expended to pay for legal services provided by outside counsel unless the lawyer or law firm providing the services has been engaged to provide the services by a written agreement describing the services to be provided and the fee arrangement and which has been approved by the Board of Commissioners before the provision of services commences. When appropriate, Board approval may be obtained in closed session.

**4.0 IMPLEMENTATION**

Implementation of this policy shall be the responsibility of the Finance Officer.

**RECOMMENDATION/PROPOSED ACTION:**

Consider whether to recommend the proposed policy to the Board of Commissioners.

MELISSA CARDINALI  
Finance Director



HOWARD C. ABNER  
Deputy Finance Director

### FINANCE DEPARTMENT

4<sup>th</sup> Floor, New Courthouse • PO Box 1829 • Suite 452, • Fayetteville, North Carolina 28302-1829  
(910) 678-7753 / (910) 678-7749 • Fax (910) 323-6120

### MEMO FOR THE AGENDA OF THE OCTOBER 3, 2013 MEETING OF THE FINANCE COMMITTEE

**TO:** FINANCE COMMITTEE MEMBERS  
**FROM:** HOWARD C. ABNER, DEPUTY FINANCE DIRECTOR *HCA*  
**THROUGH:** MELISSA CARDINALI, FINANCE DIRECTOR  
**DATE:** SEPTEMBER 28, 2013 *mic*  
**SUBJECT:** MONTHLY FINANCIAL REPORT

**Requested by:** FINANCE COMMITTEE  
**Presenter(s):** HOWARD C. ABNER, DEPUTY FINANCE DIRECTOR  
**Estimate of Committee Time Needed:** NONE

#### **BACKGROUND:**

At your September 5, 2013 meeting, the Committee was briefed on the interim 13<sup>th</sup> period financial status of the General Fund and Crown Center. Since the results of operations for the first quarter of FY2014 will not be available till later this month, the attached three spreadsheets represent the final 13<sup>th</sup> period results of operations for the General Fund and Crown Center.

**Expenditures and Obligations:** Expenditures and obligations increased \$1,006,106 from last month due in part to a \$775,171 sales tax hold harmless payment to the Board of Education. Once a year, the BOE receives their share of the hold harmless reimbursement from the City of Fayetteville and municipalities based on the two half-cent taxes.

**Revenue:** Revenue for the General Fund increased \$5,893,049 over the earlier September report. The County received its final sales tax distribution of \$3,376,286. Total sales tax distributions for the year were a disappointing \$637,840 (1.73%) increase over FY2012. The County also received its 4<sup>th</sup> quarter sales tax hold harmless payments in the amount of \$1,599,009.



**Crown Center:** Operating revenue increased \$75,449 from the September report while operating expenses were just \$1,482 more. Overall, the net operating loss for the year was \$2,975,951 compared to \$3,036,582 for FY2012; a \$60,631 difference.

**RECOMMENDATION/PROPOSED ACTION:**

For information only, no action required.

**Attachments:**

- 1 – General Fund Summary of Obligations
- 2 – Cumberland County Revenue Summary
- 3 – Crown Center Financial Summary

**GENERAL FUND SUMMARY OF OBLIGATIONS**

GENERAL FUND	FY2013							FY2012						
	Actual				Budget	Obligated	%	Actual				Budget	Obligated	%
	Jul-May	Jun	13th	14th				Jul-May	Jun	13th	14th			
General Administration	13,581,788	1,422,816	271,755		15,276,359	16,727,341	91.33%	12,504,997	1,327,659	185,131		14,017,787	15,460,484	90.67%
Buildings & Grounds	5,232,661	482,660	101,661		5,816,982	6,297,475	92.37%	5,197,321	247,249	97,275		5,541,845	6,020,250	92.05%
General Government														
Debt Service	23,746,934	1,569,556	0		25,316,490	25,316,493	100.00%	24,324,007	1,345,393	0		25,669,400	26,058,610	98.51%
General Government Other	9,642,649	2,891,536	30,762		12,564,947	13,921,296	90.26%	7,664,457	1,695,743	242,366		9,602,566	11,046,543	86.93%
Total General Government	33,389,583	4,461,092	30,762	0	37,881,437	39,237,789	96.54%	31,988,464	3,041,136	242,366	0	35,271,966	37,105,153	95.06%
Law Enforcement														
Sheriff	23,668,288	2,791,735	169,327		26,629,350	26,949,127	98.81%	23,923,062	2,625,539	235,392		26,783,993	27,176,450	98.56%
Jail	11,548,009	1,347,576	103,492		12,999,077	13,304,584	97.70%	10,487,073	1,240,134	32,444		11,759,651	12,010,889	97.91%
Total Law Enforcement	35,216,297	4,139,311	272,819	0	39,628,427	40,253,711	98.45%	34,410,135	3,865,673	267,836	0	38,543,644	39,187,339	98.36%
Public Safety	6,298,871	750,712	180,493		7,230,076	7,537,885	95.92%	6,049,619	719,195	127,988		6,896,802	8,476,309	81.37%
Health														
Mental Health Clinic	2,523,545	286,711	57,954		2,868,210	3,425,609	83.73%							
Health All Other	16,792,298	1,909,467	127,840		18,829,605	20,418,119	92.22%	15,235,393	1,575,432	121,884		16,932,709	18,793,855	90.10%
Total Health Department	19,315,843	2,196,178	185,794	0	21,697,815	23,843,728	91.00%	15,235,393	1,575,432	121,884	0	16,932,709	18,793,855	90.10%
Mental Health														
Mental Health Dept (LME)	10,731,709	46,018	42,687		10,820,414	12,059,495	89.73%							
MCO	1,732,465	432,627	16,583		2,181,675	2,282,691	95.57%							
Mental Health Other (County)	1,518,892	75,267	21,348		1,615,507	1,666,182	96.96%							
Social Services														
Social Services	31,557,724	3,793,189	282,433		35,633,346	37,227,537	95.72%	31,931,588	3,429,048	334,605		35,695,241	37,787,802	94.46%
Other DSS Programs	20,651,811	2,186,220	2,200,308		25,038,339	27,581,854	90.78%	23,150,115	2,060,328	1,718,882		26,929,325	27,545,875	97.76%
Total Social Services	52,209,535	5,979,409	2,482,741	0	60,671,685	64,809,391	93.62%	55,081,703	5,489,376	2,053,487	0	62,624,566	65,333,677	95.85%
Human Services														
Child Support Enforcement	3,637,155	431,874	67,859		4,136,888	4,393,724	94.15%	3,348,559	390,231	22,108		3,760,898	3,806,288	98.81%
Other HS Programs	334,126	24,174	105		358,405	364,458	98.34%	290,049	36,594	123		326,766	327,689	99.72%
Total Human Services	3,971,281	456,048	67,964	0	4,495,293	4,758,182	94.48%	3,638,608	426,825	22,231	0	4,087,664	4,133,977	98.88%
Library														
Library	8,844,122	959,466	112,406		9,915,994	10,314,723	96.13%	8,561,273	906,043	96,641		9,563,957	9,771,519	97.88%
Library Other	403,596	34,686	2,626		440,908	638,795	69.02%	453,019	23,926	3,118		480,063	589,236	81.47%
Total Library	9,247,718	994,152	115,032	0	10,356,902	10,953,518	94.55%	9,014,292	929,969	99,759	0	10,044,020	10,360,755	96.94%
Culture & Recreation	424,603	15,981	1,844		442,428	476,658	92.82%	392,974	58,692	0		451,666	452,267	99.87%
Economic Development	5,406,569	644,030	1,060,735		7,111,334	7,851,232	90.58%	5,767,045	486,889	44,021		6,297,955	7,850,211	80.23%
<b>Subtotal</b>	<b>195,026,458</b>	<b>21,588,407</b>	<b>4,814,287</b>	<b>0</b>	<b>223,610,827</b>	<b>238,755,278</b>	<b>93.66%</b>	<b>179,280,551</b>	<b>18,168,095</b>	<b>3,261,978</b>	<b>0</b>	<b>200,710,624</b>	<b>213,174,277</b>	<b>94.15%</b>
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	0		76,220,676	76,220,676	100.00%
Goodyear Incentive	258,604	0	0		258,604	278,012	0.00%	260,719	0	0		260,719	0	0.00%
Sales Tax Equalization	0	0	775,171		775,171	775,000	100.02%	0	0	786,327		786,327	1,047,046	75.10%
FTCC Current Expense	8,399,688	763,608	0		9,163,296	9,163,305	100.00%	8,399,688	763,608	0		9,163,296	9,163,305	100.00%
FTCC PEG	64,392	0	0		64,392	64,392	0.00%	45,451	0	0		45,451	45,452	0.00%
FTCC Capital Outlay	2,503,962	683,113	278,243		3,465,318	4,647,831	74.56%	0	97,335	870,674		968,009	4,089,137	23.67%
Total Education	81,095,599	7,798,444	1,053,414	0	89,947,457	91,149,216	98.68%	78,574,811	7,212,666	1,657,001	0	87,444,478	90,565,616	96.55%
<b>Total General Fund</b>	<b>276,122,057</b>	<b>29,386,851</b>	<b>5,867,701</b>	<b>0</b>	<b>313,558,284</b>	<b>329,904,494</b>	<b>95.05%</b>	<b>257,855,362</b>	<b>25,380,761</b>	<b>4,918,979</b>	<b>0</b>	<b>288,155,102</b>	<b>303,739,893</b>	<b>94.87%</b>



**CUMBERLAND COUNTY REVENUE SUMMARY**

GENERAL FUND	FY2013							FY2012						
	Actual				Total	Budget	%	Actual				Total	Budget	%
	Jul-May	Jun	13th	14th				Jul-May	June	13th	14th			
<b>Category 10: Ad Valorem Tax</b>														
Real, Personal, Public - Current	145,420,293	627,154	(55,418)		145,992,029	144,802,240	100.82%	141,923,821	665,787	(6,771)		142,582,837	141,167,972	101.00%
Motor Vehicles - Current	11,395,804	990,138	0		12,385,942	11,572,666	107.03%	10,725,890	1,014,994	0		11,740,884	10,982,971	106.90%
Prior Years & Other	5,330,058	156,997	0		5,487,053	5,121,372	107.14%	5,139,289	213,192	0		5,352,481	5,214,595	102.64%
<b>Total</b>	<b>162,146,153</b>	<b>1,774,289</b>	<b>(55,418)</b>	<b>0</b>	<b>163,865,024</b>	<b>161,496,278</b>	<b>101.47%</b>	<b>157,788,999</b>	<b>1,893,973</b>	<b>(6,771)</b>	<b>0</b>	<b>159,676,201</b>	<b>157,365,538</b>	<b>101.47%</b>
<b>Category 20: Other Taxes</b>														
Sales Tax (1¢ + Art 40 + 42+ 44+ 46)	24,895,170	3,983,128	8,637,763		37,516,061	36,554,775	102.63%	23,618,806	3,602,092	9,657,323		36,878,221	34,833,928	105.87%
Pet Registration Fees	349,849	23,076	0		372,925	541,550	68.86%	304,420	8,074	0		312,494	386,742	80.80%
Sales Tax Video & Telecommunications	442,290	142,265	0		584,555	617,700	94.63%	497,394	127,388	0		624,782	543,358	114.99%
Other Taxes	1,110,211	78,705	0		1,188,916	1,100,202	108.06%	1,101,314	64,266	0		1,165,580	1,517,860	76.79%
<b>Total</b>	<b>26,797,520</b>	<b>4,227,174</b>	<b>8,637,763</b>	<b>0</b>	<b>39,662,457</b>	<b>38,814,227</b>	<b>102.19%</b>	<b>25,521,934</b>	<b>3,801,820</b>	<b>9,657,323</b>	<b>0</b>	<b>38,981,077</b>	<b>37,281,888</b>	<b>104.56%</b>
<b>Category 30: Unrestricted Intergovernmental</b>														
ABC Store 3.5%	620,643	0	205,165		825,808	795,056	103.87%	592,389	0	193,086		785,475	708,784	110.82%
ABC Store Profit	1,267,189	0	0		1,267,189	1,113,192	113.83%	1,030,955	0	0		1,030,955	1,248,516	82.57%
Fay Sales Tax Equalization-Original	1,006,007	0	1,024,312		2,030,319	1,903,317	106.67%	980,195	489,325	522,369		1,991,889	1,883,976	105.73%
Fay Sales Tax Equalization	2,057,130	0	2,094,271		4,151,401	4,020,973	103.24%	2,070,236	1,033,487	1,103,277		4,207,000	3,392,136	124.02%
Wade Sales Tax Equalization	484	0	493		976	916	106.58%	471	236	251		958	907	105.62%
Eastover Sales Tax Equalization	83,131	44,393	40,239		167,763	157,269	106.67%	80,992	40,433	43,162		164,587	155,670	105.73%
Stedman Sales Tax Equalization	66	0	68		134	125	107.20%	65	32	34		131	124	105.65%
Spring Lake Sales Tax Equalization	155,490	83,034	75,264		313,788	288,037	108.94%	148,337	74,051	79,053		301,441	360,926	83.52%
Godwin Sales Tax Equalization	1,051	561	509		2,121	1,989	106.64%	1,024	0	1,057		2,081	1,968	105.74%
Other	1,382,798	79,478	178,993		1,641,269	1,726,472	95.06%	1,619,512	80,404	164,677		1,864,593	1,884,228	98.96%
<b>Total</b>	<b>6,573,989</b>	<b>207,466</b>	<b>3,619,314</b>	<b>0</b>	<b>10,400,768</b>	<b>10,007,346</b>	<b>103.93%</b>	<b>6,524,176</b>	<b>1,717,968</b>	<b>2,106,966</b>	<b>0</b>	<b>10,349,110</b>	<b>9,637,235</b>	<b>107.39%</b>
<b>Category 40: Restricted Intergovernmental</b>														
Health	4,196,041	407,012	430,702		5,033,755	5,927,527	84.92%	3,728,282	544,832	511,653		4,784,766	5,437,432	88.00%
Mental Health	8,330,932	228,870	519,687		9,079,489	8,274,840	109.72%							
Social Services	32,762,857	1,804,846	6,787,721		41,355,424	43,801,966	94.41%	34,837,485	1,206,838	5,289,825		41,334,148	43,017,668	96.09%
Library	577,239	74,957	(149)		652,047	792,856	82.24%	613,064	61,685	835		675,584	740,584	91.22%
Child Support Enforcement	2,793,877	58,092	505,820		3,357,789	3,141,266	106.89%	2,393,475	695	185,467		2,579,637	2,934,789	87.90%
Other	2,160,993	161,891	192,870		2,515,754	3,216,215	78.22%	2,154,655	200,480	351,633		2,706,768	3,832,022	70.64%
<b>Total</b>	<b>50,821,938</b>	<b>2,735,668</b>	<b>8,436,651</b>	<b>0</b>	<b>61,994,257</b>	<b>65,154,670</b>	<b>95.15%</b>	<b>43,726,961</b>	<b>2,014,530</b>	<b>6,339,413</b>	<b>0</b>	<b>52,080,903</b>	<b>55,962,495</b>	<b>93.06%</b>
<b>Category 50: Licenses &amp; Permits</b>														
Register of Deeds	1,678,521	160,190	0		1,838,711	1,642,875	111.92%	1,574,769	148,815	0		1,723,584	1,510,583	114.10%
Inspections	684,252	79,900	0		764,153	449,000	170.19%	677,022	53,531	795		731,348	449,000	162.88%
Other	25,663	0	0		25,663	158,888	16.15%	79,810	270	38,120		118,200	122,426	96.55%
<b>Total</b>	<b>2,388,436</b>	<b>79,900</b>	<b>0</b>	<b>0</b>	<b>2,628,527</b>	<b>2,250,763</b>	<b>116.78%</b>	<b>2,331,601</b>	<b>202,616</b>	<b>38,915</b>	<b>0</b>	<b>2,573,132</b>	<b>2,082,009</b>	<b>123.59%</b>
<b>Category 60: Sales &amp; Service</b>														
Animal Control	235,144	19,783	1,236		256,163	180,253	142.11%	188,049	20,361	0		208,410	92,000	226.53%
Mental Health	2,728,213	24,602	0		2,752,815	3,107,892	88.57%							
Health Department	4,608,047	348,472	7,574		4,964,093	4,118,576	120.53%	3,566,069	409,858	119,670		4,095,597	3,742,749	109.43%
Mental Health Clinic	247,958	42,633	45,951		336,542	3,425,609	9.82%							
Library Fees	266,851	23,437	0		290,288	345,150	84.10%	296,410	28,789	693		325,892	270,150	120.63%
Sheriff Fees	2,992,687	90,913	140,981		3,224,581	2,797,917	115.25%	2,754,715	176,802	127,363		3,058,880	2,765,116	110.62%
Social Services Fees	78,202	7,121	16,206		101,529	120,376	84.34%	1,157,551	9,490			1,178,933	1,190,639	99.02%
Other	625,194	176,817	479,023		1,281,034	1,049,122	122.11%	820,188	143,953	464,426		1,428,567	1,393,787	102.50%
<b>Total</b>	<b>11,782,296</b>	<b>733,778</b>	<b>690,971</b>	<b>0</b>	<b>13,207,045</b>	<b>15,144,895</b>	<b>87.20%</b>	<b>8,782,982</b>	<b>789,253</b>	<b>724,044</b>	<b>0</b>	<b>10,296,280</b>	<b>9,454,441</b>	<b>108.90%</b>
<b>Category 70: Miscellaneous</b>														
Interest Income	182,470	9,416	(237)		191,649	125,000	153.32%	149,203	2,057	11,629		162,889	163,870	99.40%
CFVMC	3,615,271	0	0		3,615,271	3,248,440	111.29%	3,248,440	0	311,608		3,560,048	3,451,897	103.13%
Rent	201,580	17,889	1,022		220,491	159,498	138.24%	626,562	30,255	2,828		659,645	714,995	92.26%
Other	604,534	101,652	(11,837)		694,349	603,809	114.99%	500,373	129,049	30,540		659,962	334,905	197.06%
<b>Total</b>	<b>4,603,855</b>	<b>128,957</b>	<b>(11,052)</b>	<b>0</b>	<b>4,721,760</b>	<b>4,136,747</b>	<b>114.14%</b>	<b>4,524,578</b>	<b>161,361</b>	<b>356,605</b>	<b>0</b>	<b>5,042,544</b>	<b>4,665,667</b>	<b>108.08%</b>
<b>Subtotal Category 10-70</b>	<b>265,114,187</b>	<b>9,887,232</b>	<b>21,318,229</b>	<b>0</b>	<b>296,479,838</b>	<b>297,004,926</b>	<b>99.82%</b>	<b>249,201,232</b>	<b>10,581,521</b>	<b>19,216,496</b>	<b>0</b>	<b>278,999,249</b>	<b>276,449,273</b>	<b>100.92%</b>
<b>Category 90: Other Financing Sources</b>														
Sale of Land & Buildings	43,251	349	0		43,600	0	0.00%	61,471	7,894	2,559		71,924	0	0.00%
Gain/Loss	0	0	(71,744)		(71,744)	0	0.00%	0	0	(59,906)		(59,906)	0	0.00%
Sale of Fixed Assets/Cash Proceeds	143,726	0	(95,824)		47,902	79,033	60.61%	106,829	15,068	(18,978)		102,919	0	0.00%
Transfers	7,705,378	644,939	484,324		8,834,641	8,850,272	99.82%	7,309,616	1,576,485	16,750		8,902,851	9,004,232	98.87%
Installment /Purchase Revenue	3,198,130	0	0		3,198,130	3,198,130	100.00%	0	0	0		0	3,500,000	0.00%
Fund Balance - Former Health	0	0	0		0	0	0.00%	0	0	0		0	0	0.00%
Fund Balance - Communications	0	0	0		0	1,203,825	0.00%	0	0	0		0	1,231,825	0.00%
Fund Balance Maintenance/Renovations	0	0	0		0	175,648	0.00%	0	0	0		0	643,350	0.00%
Fund Balance - Health	0	0	0		0	634,645	0.00%	0	0	0		0	501,876	0.00%
Fund Balance - Special	0	0	0		0	2,566,982	0.00%	0	0	0		0	0	0.00%
Fund Balance - Mental Health Transfer	0	0	0		0	1,798,216	0.00%	0	0	0		0	0	0.00%
Fund Balance -Economic Incentives	0	0	0		0	666,815	0.00%	0	0	0		0	0	0.00%
Fund Balance - Water & Sewer	0	0	0		0	1,015,852	0.00%	0	0	0		0	500,000	0.00%
Fund Balance Appropriated	0	0	0		0	12,710,150	0.00%	0	0	0		0	11,909,337	0.00%
<b>Total</b>	<b>11,090,485</b>	<b>645,288</b>	<b>316,756</b>	<b>0</b>	<b>12,052,529</b>	<b>32,899,568</b>		<b>7,477,916</b>	<b>1,599,447</b>	<b>(59,575)</b>	<b>0</b>	<b>9,017,788</b>	<b>27,290,620</b>	
<b>Total General Fund</b>	<b>276,204,672</b>	<b>10,532,520</b>	<b>21,634,985</b>	<b>0</b>	<b>308,532,367</b>	<b>329,904,494</b>		<b>256,679,148</b>	<b>12,180,968</b>	<b>19,156,921</b>	<b>0</b>	<b>288,017,037</b>	<b>303,739,893</b>	



## CROWN CENTER FINANCIAL SUMMARY

	FY2013							FY2012						
	Actual				Total	Budget	% Recognized	Actual				Total	Budget	% Recognized
	Jul-May	Jun	13th	14th				Jul-May	Jun	13th	14th			
<b>Operating Revenues</b>														
Crown Center Building Rent	436,806	47,350	112,114		596,270	620,000	96.17%	543,545	37,040	49,200		629,785	620,000	101.58%
Crown Center Equipment Rent	165,048	18,988	9,018		193,054	215,000	89.79%	172,754	21,254	8,155		202,163	212,000	95.36%
Crown Center Recovered Expense	358,976	27,039	100,613		486,628	500,000	97.33%	492,887	25,220	62,697		580,804	475,000	122.27%
Crown Center Facility Surcharge	262,458	10,302	63,863		336,623	310,000	108.59%	286,104	13,157	10,543		309,804	330,000	93.88%
Crown Center Miscellaneous	12,439	1,600	158		14,197	7,500	189.30%	4,141	45	571		4,757	10,000	47.57%
Crown Center Ticket Rebates	88,950	503	18,122		107,575	90,000	119.53%	76,835	3,998	1,165		81,998	45,000	182.22%
Crown Center Box Office Fees	3,391	100	9,672		13,163	12,000	109.69%	20,994	200	186		21,380	10,000	213.80%
Crown Center Concessions	415,647	11,632	43,685		470,964	525,000	89.71%	426,989	28,124	17,338		472,451	525,000	89.99%
Crown Center Marketing Revenue	149,944	3,641	20,704		174,289	210,000	82.99%	156,569	1,750	4,758		163,077	210,000	77.66%
<b>Total Operating Revenues</b>	<b>1,893,657</b>	<b>121,155</b>	<b>377,949</b>	<b>0</b>	<b>2,392,761</b>	<b>2,489,500</b>	<b>96.11%</b>	<b>2,180,819</b>	<b>130,788</b>	<b>154,613</b>	<b>0</b>	<b>2,466,220</b>	<b>2,437,000</b>	<b>101.20%</b>
<b>Operating Expenses</b>														
Salaries	1,645,632	203,478	(130)		1,848,981	1,911,068	96.75%	1,461,363	214,480	11,009		1,686,852	1,843,711	91.49%
Benefits	466,462	62,551	10,512		539,526	793,442	68.00%	488,352	63,088	261,254		812,694	839,584	96.80%
Operating														
Sponsored Events	6,445	0	0		6,445	400,000	1.61%	73,380	2,624	20,000		96,004	400,000	24.00%
Contracted Services	811,869	83,875	50,411		946,155	976,000	96.94%	909,086	63,203	34,592		1,006,881	942,000	106.89%
Maintenance & Repair	401,516	36,142	26,534		464,192	1,149,169	40.39%	330,769	22,646	383,600		737,015	863,908	85.31%
Utilities	755,991	52,711	50,820		859,522	845,000	101.72%	698,978	57,050	56,376		812,404	870,000	93.38%
Other	567,543	37,852	21,051		626,446	710,572	88.16%	599,724	30,558	(279,329)		350,953	728,017	48.21%
Capital Outlay	77,446	0	0		77,446	420,000	18.44%	13,586	0	(13,586)		0	23,237	0.00%
<b>Total Operating Expenses</b>	<b>4,732,904</b>	<b>476,609</b>	<b>159,199</b>	<b>0</b>	<b>5,368,712</b>	<b>7,205,251</b>	<b>74.51%</b>	<b>4,575,237</b>	<b>453,649</b>	<b>473,916</b>	<b>0</b>	<b>5,502,802</b>	<b>6,510,457</b>	<b>84.52%</b>
<b>Operating Rev over Operating Exp</b>	<b>(2,839,247)</b>	<b>(355,454)</b>	<b>218,750</b>	<b>0</b>	<b>(2,975,951)</b>	<b>(4,715,751)</b>	<b>63.11%</b>	<b>(2,394,418)</b>	<b>(322,861)</b>	<b>(319,303)</b>	<b>0</b>	<b>(3,036,582)</b>	<b>(4,073,457)</b>	<b>74.55%</b>
<b>Non Operating Revenues and Appropriated Fund Balance</b>														
Interest Earned on Investments	213	13	0		226	0	0.00%	68	6	0		74	0	0.00%
Sales Tax Contractors	335	0	0		335	0	0.00%	0	0	0		0	0	0.00%
Transfers In														
Fund 114 (Food & Beverage Fund)	2,513,532	837,844	0		3,351,376	3,351,376	100.00%	3,458,709	314,428	0		3,773,137	3,773,140	100.00%
Fund 621 (Civic Center Motel Tax)	271,500	90,500	0		362,000	362,000	100.00%	0	0	0		0	0	0.00%
Appropriated Fund Balance	0	0	0		0	1,057,568	0.00%	0	0	0		0	385,985	0.00%
<b>Total Non-Operating and Fund Bal</b>	<b>2,785,580</b>	<b>928,357</b>	<b>0</b>	<b>0</b>	<b>3,713,937</b>	<b>4,770,944</b>	<b>77.84%</b>	<b>3,458,777</b>	<b>314,434</b>	<b>0</b>	<b>0</b>	<b>3,773,211</b>	<b>4,159,125</b>	<b>90.72%</b>
<b>Nonoperating Expenses</b>														
Arena/Theater	0	0	0		0	0	0.00%	10,000	0	0		10,000	30,475	0.00%
Transfer Out- Fund 101 ( General Fund)	41,394	13,799	0		55,193	55,193	100.00%	50,590	4,600	0		55,190	55,193	99.99%
<b>Total Nonoperating Expenses</b>	<b>41,394</b>	<b>13,799</b>	<b>0</b>	<b>0</b>	<b>55,193</b>	<b>55,193</b>	<b>100.00%</b>	<b>60,590</b>	<b>4,600</b>	<b>0</b>	<b>0</b>	<b>65,190</b>	<b>85,668</b>	<b>76.10%</b>
<b>Non-Oper Rev over Non-Oper Exp</b>	<b>2,744,185</b>	<b>914,558</b>	<b>0</b>	<b>0</b>	<b>3,658,743</b>	<b>4,715,751</b>		<b>3,398,187</b>	<b>309,834</b>	<b>0</b>	<b>0</b>	<b>3,708,021</b>	<b>4,073,457</b>	
<b>Total Revenue over Total Exp</b>	<b>(95,061)</b>	<b>559,104</b>	<b>218,750</b>	<b>0</b>	<b>682,793</b>	<b>0</b>		<b>1,003,769</b>	<b>(13,027)</b>	<b>(319,303)</b>	<b>0</b>	<b>671,439</b>	<b>0</b>	