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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 Edge, Faircloth and King)

FROM: Candice H. White, Clerk to the Board

DATE: August 29, 2014

SUBJECT: Finance Committee Meeting – Thursday, September 4, 2014

**There will be a regular meeting of the Finance Committee on Thursday, September 4, 2014 at 9:30 AM in Room 564 of the Cumberland County Courthouse located at 117 Dick Street, Fayetteville, NC.**

**AGENDA**

1. Approval of Minutes – August 7, 2014 Regular Meeting **(Pg. 2)**
2. Update on Employee Wellness Clinic **(Pg. 17)**
3. Consideration of Budget Revision Allowing for Compensation of Employees Successfully Completing the Tele-Communicator Professional Development Program **(Pg. 29)**
4. Consideration of Sales Tax Agreement with Segal Revenue Specialists **(Pg. 31)**
5. Monthly Financial Report **(Pg. 34)**
6. Other Matters of Business **(No Materials)**

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

# DRAFT

CUMBERLAND COUNTY FINANCE COMMITTEE  
COURTHOUSE, 117 DICK STREET, 5TH FLOOR, ROOM 564  
AUGUST 7, 2014 - 9:30 AM  
MINUTES

MEMBERS PRESENT: Commissioner Marshall Faircloth, Chairman  
Commissioner Kenneth Edge  
Commissioner Billy King

OTHER COMMISSIONERS  
PRESENT: Commissioner Jeannette Council

OTHERS: Amy Cannon, County Manager  
James Lawson, Deputy County Manager  
Melissa Cardinali, Assistant County Manager  
Phyllis Jones, Assistant County Attorney  
Vicki Evans, Accounting Manager  
Sally Shutt, Government Affairs Officer  
Jeffrey Brown, Engineering and Infrastructure Director  
Candice White, Clerk to the Board  
Press

Commissioner Faircloth called the meeting to order.

1. APPROVAL OF MINUTES – MAY 8, 2014 SPECIAL MEETING

MOTION: Commissioner Edge moved to approve the minutes.  
SECOND: Commissioner King  
VOTE: UNANIMOUS (3-0)

2. PRESENTATION ON WOUNDED WARRIOR CENTER, A LIVING MONUMENT  
BY RICK HOUP, YMCA CEO/PRESIDENT

Rick Houpp, YMCA CEO/President, gave a three minute video presentation on a proposed Wounded Warrior Center in Cumberland County. Mr. Houpp stated there are 300 wounded warriors in the county which is the second largest population behind Houston, Texas. Mr. Houpp stated there are not enough aquatic centers in Cumberland County and there is no year-round aquatic center, and there is no national museum that recognizes the sacrifices of wounded warriors and tells their stories. Mr. Houpp shared his vision for a \$20 million Wounded Warrior Center and stated he is asking the county, the city, the school system and other organizations to pledge \$3 million over the next two years towards construction. Mr. Houpp stated he will also seek national support for the project; admission will be charged for the museum and membership sales will pay for the facility.

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Mr. Houpp stated he would like for representatives from the county to attend a three to four hour session in September to find a way to make the center happen. Mr. Houpp responded to questions.

Commissioner Council stated while this is a worthwhile project, the county strains to budget the school system in order to keep teachers in the classroom and Mr. Houpp's request totals \$6 million from the county and school system combined.

Commissioner Edge outlined some of the pressing needs before the county and noted the recent reduction in the county's sales tax revenue. Commissioner Edge also referenced county government's responsibilities as outlined in the general statutes and stated although he supports the concept of the center and it is a worthwhile project, county government cannot support everything that comes along.

Commissioner Faircloth stated the project has the moral support of the Board of Commissioners but the purse strings are not open at this point because of the county's ongoing needs and obligations. Commissioner Faircloth stated although he would not designate any staff to attend, a commissioner or two may attend the session in September. Commissioner Faircloth stated this is a worthwhile project and encouraged Mr. Houpp to continue his efforts.

### 3. APPROVAL OF THE KELLY HILLS WHOLESALE SEWER AND OPERATION AND MAINTENANCE AGREEMENT

#### BACKGROUND:

The Public Utilities Division is in the process of taking over the billing for the Kelly Hills/Slocomb Road Water and Sewer District from PWC. The first step in moving forward is to execute a new interlocal agreement between PWC and Kelly Hills for the sewer treatment and operation and maintenance of the system. The execution of the new agreement will replace the existing agreement. Cumberland County currently has \$800,975 in available Facility Investment Fee (FIF) credits with \$633,745 of those credits expiring in October 2015. As part of this agreement, the County will purchase additional capacity with a portion of the FIF credits. An additional 67,570 gallons will be purchased at a price of \$2.98/gpd for a total price of \$201,358.60. This will bring the total purchased capacity of the system to 100,000 gpd. The entire system has a capacity of 150,000 gpd.

#### RECOMMENDATION/PROPOSED ACTION:

The Engineering and Infrastructure Director and County Management recommend that the Finance Committee recommend to the Kelly Hills/Slocomb Road Governing Board to:

1. Approve the wholesale sewer and operation and maintenance agreement between PWC and Kelly Hills following review and approval of the County Attorney.
2. Approve the use of available PWC FIF credits to purchase additional capacity.

STATE OF NORTH CAROLINA  
COUNTY OF CUMBERLAND  
SANITARY SEWER WHOLESALE AGREEMENT

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THIS AGREEMENT made and entered into this \_\_\_\_ day of \_\_\_\_\_ 2014 by and between the City of Fayetteville acting by and through its Public Works Commission of the City of Fayetteville (hereinafter referred to as "Commission" or "PWC") and the County of Cumberland, a North Carolina body politic acting by and through its Kelly Hills/Slocomb Road Water & Sewer District, (hereinafter referred to as "Kelly Hills").

## WITNESSETH

THAT, WHEREAS, Kelly Hills owns and operates a wastewater collection system, as described in Exhibit B, that currently serves approximately 115 customers in the Kelly Hills/Slocomb Road area; and,

WHEREAS, Commission owns and operates wastewater treatment facilities (the "Municipal Wastewater System") and provides wholesale wastewater treatment services; and,

WHEREAS, Kelly Hills wishes to contract with Commission for PWC to furnish wholesale wastewater treatment service to Kelly Hills for the treatment of Kelly Hills wastewater; and ,

WHEREAS, Commission agrees to furnish wastewater treatment service pursuant to the terms of this agreement; and,

WHEREAS, Kelly Hills wishes to contract with Commission for PWC to provide operation and maintenance services to Kelly Hills for the Kelly Hills Sanitary Sewer system; and,

WHEREAS, Commission agrees to furnish operation and maintenance services to Kelly Hills for the Kelly Hills Sanitary Sewer system pursuant to the terms of this agreement; and,

WHEREAS, both parties recognize the Commission must implement and enforce a pretreatment program to control wastewater discharges from Significant Industrial Users("SIUs") under 40 CFR Part 403 or other dischargers who require issuance of SIU or local permits.

NOW THEREFORE, Commission and Kelly Hills agree to the following terms and conditions:

1. Discharge Points:

As of the Effective Date, wastewater from Kelly Hills existing sanitary sewer collection system will be discharged into the Commission's Municipal Wastewater System at the existing entry point listed in this Section 1 and thence treated at Commission's plants as deemed appropriate. Existing entry point is PWC Lift station at 355 Bethune Drive . Kelly Hills shall not discharge into Commission's Municipal Wastewater System at any other entry point without prior written approval from the Commission. Exhibit A shows the approved discharge points.

2. Flow Measurement:

Within one hundred and twenty (120) business days from the Effective Date of this agreement, Commission shall install at Kelly Hills' expense a flow measurement device at the Kelly Hills approach main where Kelly Hills discharges wastewater into the Commission's Municipal Wastewater System. Commission at its expense, shall be responsible for maintenance and calibration of the flow measurement device and calibration shall be done annually and shall operate within the accuracy tolerances as specified by the manufacturer. Commission shall provide Kelly Hills a copy of the calibration records of the flow measurement device.

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## 3. Basic Operations and Maintenance

A. The cost of basic operation and maintenance of the sanitary sewer collection system is built into the sanitary sewer rate being charged to Kelly Hills. Basic operation and maintenance includes:

1. Rights-of-way and/or easement maintenance to allow for accessibility to the sanitary sewer collection system.
2. Cleaning of at least 10% of the sanitary sewer collection system each year.
3. A general observation of the entire sanitary sewer collection system throughout the course of every year.
4. Semiannual inspections of all high priority lines (i.e. aerial, sub-waterway crossing, line contacting surface waters, siphon, line positioned parallel to stream banks subject to eroding, or line designated as high priority in a permit if applicable).
5. Point repair to a damaged or broken sanitary sewer main pipe, not to include replacement of multiple pipe joints.
6. Point repair to a damaged or broken sanitary sewer lateral or cleanout, not to include outright renewal of entire lateral.
7. Cleaning and rodding of clogged sanitary sewer mains and laterals.
8. Repair of manholes to include resetting of manhole ring and cover, not to include adjustments to or replacement of manhole or ring and cover; not to include repairs warranted to address I&I or corrosion issues.

B. Other extraordinary work required or requested by Kelly Hills will be NU billed at the appropriate rate to include applicable overtime and overhead for labor, equipment and materials ( to include an amount for all direct and indirect charges) plus 10%. Examples of extraordinary work are: SSO remediation and post cleaning and inspection, work consider as a capital improvement under Financial Accounting Standards Board (FASB) standards, replacement of multiple joints of sanitary sewer pipe, renewal of a sanitary sewer lateral, installation of a new sanitary sewer lateral, elder valve installation, smokedye testing and CCTV inspection. Kelly Hills shall have the right to install themselves or to hire a contractor(s) to perform this work to PWC standards.

C. The Commission shall at its discretion exercise the right to decline or subcontract any work required or requested by Kelly Hills that would conflict with the Commission's responsibilities and requirements for the operation and maintenance of the Commissions' sanitary sewer collection system.

D. Commission will provide other services, upon request, but which will be billed separately and not included in the Wholesale Sewer Rate. A partial list of the other services that may be available to Kelly Hills include the following:

1. Promote participation agreements with other benefitted parties;
2. Participation and administration of utility extension contracts;
3. Right-of-way acquisition for land and easement requirements to be secured in the name of Kelly Hills within the limits permitted by law but not to include actions in eminent domain;
4. Inspection services during construction;
5. Miscellaneous services such as GIS mapping as requested.

E. Other services requested by Kelly Hills will be NU billed at the appropriate rate to include applicable overtime and overhead for labor, equipment and materials ( to include an amount for all direct and indirect charges) plus 10%.

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4. Upsizing Mains  
Commission will be responsible for the cost associated with upsizing mains within the delineated Kelly Hills service as may be deemed necessary in order to meet Commission's existing and future sanitary sewer needs which would not be otherwise required for the sanitary sewer collection system being installed by Kelly Hills pursuant to this Agreement.
5. Ownership of Sewer Lines
  - A. All sanitary sewer lines installed within the boundaries of the Kelly Hills Sanitary Sewer District shall be owned and operated by Kelly Hills subject to Commission's right to upsize such mains at its expense and to transmit sanitary sewer through such mains to areas beyond the Kelly Hills area.
  - B. Commission shall own and operate the lift station located at 355 Bethune Drive, Fayetteville, NC and the associated force main.
6. Rights-of-way and encroachments  
Kelly Hills will acquire all rights-of-way and/or encroachments as may be needed for construction and maintenance of the sanitary sewer collection system as referenced herein.
7. Extension of Mains Outside Kelly Hills Service Area  
Commission reserves the right to extend or continue sanitary sewer mains from such mains as initially constructed by Kelly Hills to points outside of the delineated Kelly Hills service area. Future connections or main extensions that occur outside of the delineated Kelly Hills area are not subject to this Agreement and shall be the property of Commission unless the Kelly Hills boundary is expanded by law to serve development of contiguous properties. If such extensions occur, then the Commission shall install a flow measurement device at its expense to measure all flow being generated by customers outside of the Kelly Hills Service Area. A map of showing the boundaries of the Kelly Hills service is show as Exhibit B.
8. Extension of Mains Within Kelly Hills Service Area The further extension of or connection to mains within the delineated Kelly Hills service area will be pursuant to applicable extension and connection policies and procedures of Kelly Hills in effect at the time a request for service is made.
9. Compliance with Commission Policies and Procedures  
Kelly Hills may by resolution adopt a policy whereby future customers and/or extenders of sanitary sewer infrastructure in the Kelly Hills service area will be subject to the then current applicable Commission Policies and Procedures to simplify the application process for customers with the understanding that such customers remain responsible to Kelly Hills for compliance with such policies and procedures.
10. Notification of Excessive Inflow/Infiltration  
Upon notification by Commission that volumes of Kelly Hills wastewater entering Commission's lines, based on flow measuring data, exceed one hundred twenty-five percent (125%) of the average volume of sewer measured at the Discharge Point during any consecutive three-month billing period, Kelly Hills shall initiate an infiltration/inflow study to be conducted or supervised by a professional consulting engineer. Such study will provide Kelly Hills with recommendations designed to reduce infiltration/inflow to acceptable levels as delineated by the United States Environmental Protection Agency. Said study shall be made during the fiscal year immediately following notification. Corrective measures shall be taken by Kelly Hills upon receipt of and based on said

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infiltration/inflow study. Kelly Hills shall be responsible for all costs associated with any required infiltration/inflow study and corrective measures. Results of any infiltration/inflow study and proposed corrective measures shall be sent to Commission for review and approval.

11. New Laterals

- A. At Kelly Hills request, Commission will install new laterals in the Kelly Hills Sanitary Sewer District at Kelly Hills expense. Commission will NU bill Kelly Hills for such laterals at the appropriate rate to include applicable overtime and overhead for labor, equipment and materials (to include an amount for all direct and indirect charges) plus 10%.
- B. Kelly Hills, at its sole discretion, may install or contract for the installation of new laterals in the Kelly Hills Sanitary Sewer District.
- C. All new laterals will be designed and built to the PWC standards in effect at the time of the design and construction.

12. Monthly Billing:

- A. As of the Effective Date, the flow measuring device at the Kelly Hills connective main will be read, as nearly as practical, at regular monthly intervals. The period of time between device readings shall not be less than twenty-seven (27) days and not more than thirty-three (33) days. If Commission is unable to read the flow measuring device, for any reason, the wastewater flow shall be estimated by Commission on the basis of Kelly Hills wastewater flow for the preceding three billing periods for which readings were obtained. Bills rendered on the basis of such estimates shall be as valid as if made from actual device readings and appropriate adjustment of Kelly Hills bill shall be made at first actual reading of the flow measuring device subsequent to such estimate.
- B. The term "month" or "monthly" refers to the interval(s) transpiring between the previous meter reading date and the current meter reading date, and bills shall be rendered accordingly.
- C. The Commission will submit bills to Kelly Hills on a monthly basis for the prior month's sewer treatment service.
- D. If at the time of this Agreement's Effective Date, the flow measurement device at Kelly Hills approach main is not installed, the parties agree that billing shall continue under the existing arrangement, as specified in the Kelly Hills/Slocomb Road Water & Sewer District Sanitary Sewer Service Agreement as amended October 24, 2005 until such time that the flow measurement device is installed and calibrated.
- E. The Commission will, annually, or such time as shall be determined by Commission, perform a rate analysis to determine the rates which are applicable to serving Commission's various classes of water and sanitary sewer service. Among those classes of service will be wholesale sanitary sewer service classes, a class which includes Kelly Hills.
- F. Commission will use audited balance sheets, income statements, comparable wholesale market rate data, and return on investment financial information as the basis for determining the rates applicable to this Agreement. Commission may at its option, adjust audited financial data for changes to such financial data known or reasonably expected to occur during the period in which the billing rate will be in effect.
- G. Commission will provide at least 30 days' notice to Kelly Hills of any rate changes.

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H. The initial Wholesale Sewer Rate to be charged to Kelly Hills, including the cost of O&M, is \$ 4.1267 per 1,000 gallons, or \$ .0041267 per gallon, the rate effective January 1, 2014. This cost includes the cost of basic operation and maintenance of the sanitary sewer collection system as described in paragraph 3.

13. Capacity Charges

A. Commission shall receive and treat up to 100,000 gallons per day of Kelly Hills wastewater, representing the projected average daily usage generated from sources within the Kelly Hills Sanitary Sewer District. Kelly Hills has purchased 32,430 gallons per day sanitary sewer treatment capacity using \$ 92,640 of FIF credits. Upon execution of this agreement Kelly Hills will purchase an additional 67,570 gallons per day of sanitary sewer treatment capacity using \$ 201,358.60 of their existing FIF credits that expire in October 2015. Kelly Hills has the option, in the future, to purchase any or all of the remaining 50,000 gallons per day force main capacity at the then current FIF charge. Such purchases will be made in increments of at least 5% of the then current contract capacity.

B. Kelly Hills shall, advise Commission of any anticipated growth in number of connections to its sanitary sewer system, population served and anticipated volume of wastewater as Kelly Hills becomes aware of such growth.. Commission does not anticipate any restriction on annual increase in flow from Kelly Hills, if within limits of the contract demand of 100,000 gallons per day. However, flow limits may be imposed if a regulatory agency having jurisdiction over Commission's treatment facilities requires restriction on flow increases on Commission's system.

C. Commission shall notify Kelly Hills if the measured average daily usage in gallons per day of wastewater reaches 80% of the contract demand.

D. If the measured average daily usage in gallons per day of wastewater from Kelly Hills exceeds 90% of the contract demand, Kelly Hills shall purchase additional contract demand at the current Commission capacity rate in increments of at least 5% of the existing contract demand.

14. Surcharges for Carbonaceous Biochemical Oxygen Demand (CBOD) and Suspended Solids (SS) and Total Kjeldhal Nitrogen (TKN):

A. A surcharge for CBOD, Suspended Solids or NH<sub>3</sub> will be applied to those customers of Kelly Hills who are issued SIU or local permits ("Industrial Users"). These surcharges will be determined in accordance with the Commission Rate Schedule "Sanitary Sewer Surcharges" currently indexed as 620.05. Such surcharge billing will be determined by testing samples of wastewater from each Industrial Users' discharge at Commission's laboratories pursuant to standard test requirements and procedures of the State and Federal governments. Commission shall bill surcharges directly to the Industrial Users. The additional costs to treat wastewater in excess of limits stated above are determined by the Commission and published annually. The Commission will, from time-to-time, review and revise the surcharge applicable to Industrial Users based on testing.

B. Kelly Hills shall terminate sewer service to any Industrial User upon notice from the Commission that said Industrial User has failed to pay surcharges pursuant to Sections 5 or 7 or any additional fees or penalties under the City of Fayetteville's Sewer Use Ordinance.

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15. Sewer Use Ordinance Requirement:

A. The Sanitary Sewer Ordinance of the City of Fayetteville, as amended from time-to-time, shall be applicable to all Kelly Hills customers whose wastewater is discharged to Commission's Municipal Wastewater System.

B. Kelly Hills shall be responsible for regulation of all customers who discharge wastewater through Kelly Hills system to the Commission's Municipal Wastewater System. Kelly Hills shall be responsible for enforcement of the requirements of the City of Fayetteville's Sanitary Sewer Ordinance.

16. Sewer Use Ordinance, and Pretreatment Requirements and Costs:

A. The Sanitary Sewer Use Ordinance of the City of Fayetteville and subsequent revisions of such Ordinance to include pretreatment requirements and cost, both incorporated herein by reference, shall be applicable to the effluent of Kelly Hills' sanitary sewer being discharged into the Commission's sanitary sewer system.

B. Kelly Hills hereby designates Commission as the agent of Kelly Hills for the purposes of implementation and enforcement of the pretreatment requirements of Kelly Hills for industrial users located in Kelly Hills' jurisdiction. Commission hereby accepts the designation of agent of Kelly Hills' jurisdiction for purposes of implementation and enforcement of the pretreatment requirements. If Commission determines the pretreatment requirements are not enforceable by Commission, then Kelly Hills shall provide timely enforcement. Kelly Hills shall continue to enforce all other provisions of the City's Sanitary Sewer Use Ordinance.

C. Commission, on behalf of and as an agent for Kelly Hills', agrees to perform technical and administrative duties necessary to implement and enforce the pretreatment requirements, including but not limited to the following:

1. Updating industrial waste survey no less than once every five (5) years;
2. Providing technical services such as sampling and analysis;
3. Permitting of Significant Industrial Users (SIU's);
4. Conducting inspection and compliance monitoring at permitted SIU's and certain commercial users; and
5. Performing enforcement activities.

In addition, Kelly Hills authorizes the Commission, as its agent, to take emergency action to stop or prevent any discharge which presents or may present an imminent danger to the health or welfare of humans, reasonably appears to threaten the environment, threatens to interfere with the operation of Commission's sanitary sewer treatment system (including the collection system and its workers' safety), or which could pass through the treatment plant and threaten the integrity of the publicly owned treatment works receiving stream.

D. Kelly Hills, as with other Commission customers, shall be responsible for additional cost associated with treatment of sanitary sewer in excess of published limits as determined by Commission. Such pretreatment surcharge billing will be determined by testing of samples of sanitary sewer from the Kelly Hills sanitary sewer collection system at Commission's laboratories pursuant to standard test requirements and procedures of the State and Federal governments. The pretreatment surcharge procedure as it applies to commercial industrial customers is described in Commission's Rates and Policies Manual and is incorporated herein by reference.

E. Kelly Hills shall pay Commission for actual costs incurred by Commission, including all reasonably allocated overhead costs, implementing and enforcing pretreatment requirements on behalf of Kelly Hills'. Commission shall bill Kelly Hills

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monthly for pretreatment costs incurred by Commission in implementing and enforcing Kelly Hills' pretreatment requirements, which shall be payable within 30 days of date of invoice.

17. Corrosion Control:

Kelly Hills shall be responsible for ensuring compliance with hydrogen sulfide discharge limits at the point(s) of discharge to the Commission's Municipal Wastewater System. The discharge of dissolved sulfide by Kelly Hills to Commission's Municipal Wastewater System at the discharge point(s) identified in Section 1 of this Agreement, are limited to the following: a daily average of 5mg/l in solution and/or 10 ppm in atmosphere and a maximum of 10 mg/l in solution and/or 30 ppm in atmosphere per day. PWC, at its own expense, shall perform all testing and as needed shall coordinate with Kelly Hills. Kelly Hills, at its own expense, shall be responsible for the addition of any chemicals or additional treatment necessary to comply with the hydrogen sulfide limit. Any addition of chemicals to control hydrogen sulfide shall be coordinated with Commission prior to introduction into the system.

18. Indemnity and Responsibilities:

Kelly Hills assumes responsibility for and shall indemnify (or defend at Commission's sole option) Commission, its successors and assigns, and hold it harmless against all injuries, liabilities, claims, damages, losses, costs and expenses, including reasonable attorney's fees and costs, personal injury or property damage, arising out of or related to 1) the construction, maintenance and operation of Kelly Hills sanitary sewer system, 2) Kelly Hill's discharge into the Commission's Municipal Wastewater System, 3) this Agreement, or 4) fines or penalties by any Federal, State or local agency or body.. Kelly Hills will not indemnify PWC for intentional or negligent acts solely attributable to PWC, its employees, agents, or contractors.

19. Suspension or Termination of Sanitary Wastewater Treatment Service:

Commission, in addition to all other legal remedies, may either terminate this Agreement or suspend sanitary sewer treatment service to Kelly Hills for:

- a) Any material default or breach of this Agreement by Kelly Hills; Fraudulent or unauthorized use of the sanitary sewer treatment service or discharge of sanitary sewer in such manner as to circumvent Commission's meter(s) serving Kelly Hills; or,
- b) Failure to pay monthly sanitary sewer bills when due and payable.
- c) No such termination or suspension, however, will be made by Commission without thirty (30) days written notice delivered to Kelly Hills personally or by mail, within which time Kelly Hills may cure any such alleged default or breach or commence in good faith to cure any such default or breach which cannot reasonably be cured within thirty (30) days, except that only seven (7) days' notice need be given under subsection (b) above.
- d) Commission's suspension of sanitary sewer service or termination of this Agreement upon any authorized grounds shall not relieve Kelly Hills of:
  - 1) Liability for the payment of sanitary sewer treatment service to the date of suspension or termination of this Agreement; nor
  - 2) Liability for any actual damages sustained by Commission.

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20. Payment:  
Monthly bills are payable within thirty (30) days from date thereof at P.O. Box 1089, Fayetteville, North Carolina, 28302, or its successors. A late payment charge in accordance with PWC's Schedule of Deposits, Fees, and Charges shall be applicable to all bills rendered pursuant to this Agreement except when notified within fifteen (15) days by Kelly Hills in writing of an invoice dispute, but Kelly Hills shall pay the undisputed amount pursuant to this contract.
21. Term of Agreement:  
The term of this Agreement is for twenty (20) years from \_\_\_\_\_, 2014 until \_\_\_\_\_, 2034 (the "Initial Term"). This Agreement shall automatically renew at the end of the Initial Term for a period of one (1) year, and shall automatically renew each year thereafter for a period of one year, unless terminated pursuant to the terms of Paragraph 10, or by either party by giving not less than one (1) year written notice to the other party, or upon mutual consent of both parties. Either party may terminate this Agreement during the Initial Term by giving the other party one (1) year written notice.
22. Prior Agreements: This Sanitary Sewer Wholesale Agreement shall replace the Sanitary Sewer Service Agreement by and between the City of Fayetteville acting by and through its Public Works Commission of the City of Fayetteville and the Kelly Hills /Slocomb Road Sanitary Sewer District dated April 19, 2004 and amended October 24, 2005.
23. Continuity of Service:  
Commission does not guarantee continuous utility service, but shall use reasonable diligence in providing uninterrupted services. Having used such reasonable diligence, Commission shall not be liable to Kelly Hills or its customers for failure to provide continuous services. The performance of Commission's obligations under this Agreement shall be excused during such times and to the extent such performance is prevented by reason of any event beyond the control of Commission, including without limitation, flood, earthquake, storm, lightning, fire, explosion, war, riot, civil disturbances, terrorist act, strikes, sabotage, or act of God.
24. Dispute Resolution:  
Commission and Kelly Hills will attempt in good faith to resolve any dispute or claim arising out of or in relation to this Agreement through direct negotiations between Commission and Kelly Hills' staff. If the dispute is not settled through such negotiations, then Commission and Kelly Hills agree to attend voluntary mediation prior to initiating formal legal proceedings. Said voluntary mediation shall be initiated by either party giving notice of the same, and shall be concluded within 30 days of such notice. Said voluntary mediation shall be conducted pursuant to the North Carolina Rules Implementing Statewide Mediated Settlement Conferences in Superior Court Civil Actions in effect at the time said notice is given. The requirements of this Section 25 shall not apply to emergency situations where the dispute involves potential harm to the Commission's Municipal Wastewater System.
25. Amendment Proceedings:  
This Agreement may be amended, changed, modified, altered, or assigned only by written consent of Commission and Kelly Hills.
26. Notices:  
All notices hereunder, other than monthly invoices and payment of the same, shall be sent to the following addresses using regular mail unless otherwise specified in writing:

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Commission: General Manager  
Public Works Commission  
P.O. Box 1089  
Fayetteville, NC 28302

Kelly Hills: Chairman, Board of Governors  
Kelly Hills/Slocumb Road Water and Sewer District  
P. O. Box 1829  
Fayetteville, NC 28302-1829

27. Binding Effect:

This Agreement shall be binding upon and inure to the benefit of the parties hereto, their heirs, successors and assigns.

28. Entire Agreement:

This Agreement contains the entire Agreement of the parties and there are no representations, inducements, or other provisions other than those expressed in writing.

29. Kelly Hills acknowledges that, in carrying out the terms of this agreement, PWC will disclose certain confidential customer information to Kelly Hills (the "Confidential Information"). Kelly Hills agrees not to disclose the Confidential Information to third parties, except as may be reasonably necessary to carry out the terms of this Agreement. Kelly Hills will advise PWC of any such disclosure prior to disclosure and obtain PWC's consent. In the event Kelly Hills inadvertently discloses Confidential Information, Kelly Hills will immediately notify PWC of such inadvertent disclosure and will take all appropriate actions to prevent further dissemination or disclosure of the Confidential Information.

29. Governing Law:

This Agreement shall be governed by the laws of the State of North Carolina.

30. Severability:

It is hereby declared to be the intention of Commission and Kelly Hills that the paragraphs, sentences, clauses, and phrases of this Agreement are severable. If one or more paragraphs, sections, sentences, clauses, or phrases shall be declared void, invalid, or otherwise unenforceable for any reason by valid and final judgment or decree of any court of competent jurisdiction, such judgment or decree shall not affect the remaining provisions of this Agreement and the same shall continue to be fully effective and enforceable on the basis that said remaining provisions would have been agreed to by Commission and Kelly Hills without the incorporation of such void, invalid, or otherwise unenforceable paragraph, section, sentence, clause, or phrase.

31. Effective Date:

The Effective Date, as that term is used in this Agreement, shall be the date that the Agreement is fully executed by both parties.

IN WITNESS WHEREOF, the parties hereto, through their duly authorized officers, have executed this contract as to the date and year first above written.

Exhibit A – Kelly Hills Discharge Points

The approved discharge point(s) for Kelly Hills are:

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1. The flow measurement device at the Kelly Hills force main.

## Exhibit B – Wastewater Collection System

Incorporated by reference herein.

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Jeffrey Brown, Engineering and Infrastructure Director, reviewed the background information as recorded above and stated the county has interest in taking over the billing for the sewer system in Kelly Hills. Mr. Brown explained the county is losing money under the current agreement because it cannot recover costs for which it is billed by PWC when homeowners do not pay. Mr. Brown also explained the county has acquired the necessary software to bill customers directly. Mr. Brown stated the request of the Finance Committee is to approve the wholesale interlocal agreement and to allow the county to move forward using additional FIF credits to purchase additional capacity in the system. Mr. Brown responded to questions and discussion followed about the county's involvement in the water/sewer service business. Mr. Brown stated the county has learned not to enter into contracts in which the county will be responsible for paying customers' unpaid sewer bills. Mr. Brown stated if customers do not pay their sewer bills, the county can shut off the valve so there is no sewer service and notify the Health Department that there is no sewer service. Mr. Brown stated the customer will then be evicted.

MOTION: Commissioner Edge moved to approve the wholesale sewer and operation and maintenance agreement between PWC and Kelly Hills and to approve the use of available PWC FIF credits to purchase additional capacity.

SECOND: Commissioner King

VOTE: UNANIMOUS (3-0)

## 4. UPDATE ON EMPLOYEE WELLNESS CLINIC

### BACKGROUND:

At the May 8, 2014 Finance Committee meeting, Mark Browder of Mark III Employee Benefits presented an update on the employee clinic. At that time, Mr. Browder was instructed by the Committee to seek requests for proposals for the operation of the employee clinic. We anticipated the results would be available for the August Finance Committee meeting.

In June the vendors were asked to present their proposals. At that time it was decided that additional clarification was needed in order to make the most informed and best decision for the County.

Due to scheduling difficulties, the management team was unable to meet with Mark III until August. Therefore, we anticipate Mark Browder attending the September 4 Finance Committee meeting with a recommendation regarding the clinic.

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## RECOMMENDATION:

No action needed. Item is for information only.

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Melissa Cardinali, Assistant County Manager, reviewed the background information as recorded above. Ms. Cardinali stated it was discovered that the RFP did not get to the appropriate party at Cape Fear Valley Health System and staff wanted to ensure that Cape Fear Valley had an opportunity to respond.

## 5. UPDATE ON LEGISLATIVE ACTION REGARDING SALES TAXING AUTHORITY FOR COUNTIES

### ADDITIONAL SALES TAX AUTHORITY

- Article 46 additional quarter-cent tax
  - Transit
  - Public education
  - General purposes
- Caps overall county sales tax at 2.5 cents
  - Cumberland County currently at 2.25 cents
- Does not apply to food sales
- Not shared with municipalities within county

Tax Levy	Tax Amount	Restrictions on Use
County Sales & Use Tax for Public Education	New levy Up to .5%	Public school capital or indebtedness; teacher or teachers' assistants' salaries or teacher supplements; community college financial support
Local Government Sales and Use Taxes for Public Transportation	Restructured Levy Up to .5%	Public transportation systems only—bill does not change current use restrictions
One-Quarter Cent or One-Half Cent	Restructured levy Up to .5% (was at .25%)	Any public purpose

\*Chart information per NCACC legislative bulletin August 1, 2014

\*\*\*\*\*

Ms. Cardinali reviewed the background information as recorded above. Ms. Cardinali stated this information is based on what is available at this time and clarification may be available in

# DRAFT

the next few weeks from the NCACC and School of Government through webinars aimed at deciphering legislation that passed during the session. Ms. Cardinali stated should there be a desire, Cumberland County can only add a quarter cent tax.

Commissioner Faircloth stated he asked to have this items added to the agenda for information and discussion should the Board decide to move forward with a referendum for a sales tax increase.

Commissioner Edge stated his understanding was that the General Assembly passed legislation such that special elections can be held only at the same time of a State, county, or municipal general election and not at times in between. Commissioner Edge asked that this be confirmed because citizens probably will not have enough time to understand putting a quarter cent on by the November 2014 election. Commissioner Edge asked whether the quarter cent sales tax could supplant educational funding. Commissioner Faircloth stated it could be used for general purposes and then the county could designate how it would be used. Commissioner Edge invited everyone to check out the fund balance of school systems in North Carolina and stated this is something that is not often brought out. Commissioner Faircloth asked that consideration be given to shooting for the next municipal election and that in the meantime, determine what needs to be done to move it forward and how the revenue will be used.

## 6. MONTHLY FINANCIAL REPORT

### BACKGROUND:

The financial report is included as of June 30, 2014. Highlights include:

- Revenues
  - Ad valorem taxes: Collections are just above budget for the year. Another strong year of consistent collections by our tax department.
  - Sales taxes: Collections remain behind fiscal year 2012-13 to date. However, the July 2014 distribution was consistent with the July 2013 distribution.
- Expenditures
  - Expenditures for all departments remain in line with previous years and show no unusual patterns.
- Crown Coliseum
  - Financial statements as presented to the CCCC Board are included.

### RECOMMENDATION:

No action needed – for information purposes only.

\*\*\*\*\*

Ms. Cardinali reviewed the background information as recorded above and stated the July sales tax distribution was in line with the July 2013 distribution; however, this did not heal the \$2.4 million hurt. Ms. Cardinali stated there are three more months to collect taxes that will be applied to FY 2014. Ms. Cardinali stated there is no significant change in sales tax.

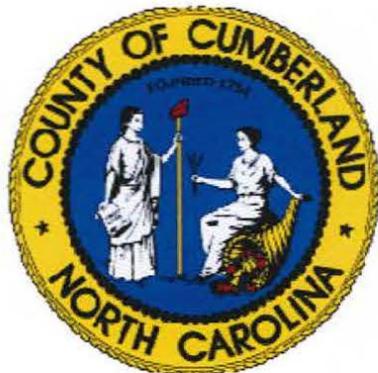
# DRAFT

Consensus of the Finance Committee was that the financial information for the Crown Complex be reported in a more easily understood format.

## 7. OTHER MATTERS OF BUSINESS

Commissioner Edge shared the request he presented at the Facilities Committee meeting for special educational sessions about Managed Care Organizations (MCOs) for the Board either before or after regularly scheduled Board of Commissioner meetings.

There being no further business, the meeting adjourned at 10:40 a.m.



# MEDICAL PLAN UPDATE

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Clinic/Wellness Update and Recommendations



September 4, 2014



The County implemented the Clinic for the following reasons:

- Provide a low cost point of access for basic medical care for employees.
- Support Wellness Initiatives.
- Reduce employee time away from work while accessing basic health care needs.
- Deliver savings to the employees and County.



The County requested proposals for Clinic and Wellness services for the following reasons:

- Gain greater employee acceptance of the clinic.
- Increase patient flow into the clinic.
- Integrate the wellness program with clinic operations, including annual screenings, and data collection.
- Have a greater impact on employee health improvement.



Below are vendors who responded:

- Cumberland County Health Department
- Novant Health
- Better Care Wellness
- Carolinas HealthCare System
- UNC Department of Family Medicine



Below are vendors who did not respond:

- Vidant Health
- Target Care
- Rival Health
- Cape Fear Valley
- First Health
- Doctors Direct Health Care



- Finalist presentations were conducted on June 11<sup>th</sup>.
- The finalists were:
  - Carolinas Healthcare
  - County Health Department
  - Novant Health
- Additional proposal clarifications were obtained.
- Revised parameters for clinic staffing were established to meet budget needs.



In reviewing the final responses, the recommendation is to contract with **Novant Health** for the following reasons:

- Comprehensive Wellness Experience – Novant works with multiple public sector employers in North Carolina
- Comprehensive Data Collection – Tracking
- Novant can manage accountability standards
- Robust reporting tools – MedAi for predictive modeling and claims data integration with BCBSNC
- Competitive cost structure


**SUMMARY OF REVISED BIDS FOR FINALISTS - CUMBERLAND COUNTY WELLNESS SERVICES 8/15/2014**

WELLNESS CENTER ITEMS	NOVANT HEALTH	COUNTY PUBLIC HEALTH	CAROLINAS HEALTHCARE
CENTER'S START UP COSTS	\$16,539.00	\$90,000.00	\$15,000.00
CENTER'S OPERATIONAL COSTS	\$338,405.00	\$278,306.00	\$364,315.00
CENTER'S COSTS	\$354,944.00	\$368,306.00	\$379,315.00
		Staff Limitations to Support Annual Event.	\$45.00 per employee/plus \$38,060 Fee
COST PER HEALTH SCREENINGS	\$40.00	Challenged to track data.	
SCREENINGS - 90% -1710 EMP	\$68,400.00	No – Unable to track data and host event	\$115,010.00
		Incomplete	
TOTAL COST FOR ALL ITEMS	\$423,344.00	Screenings were not included	\$494,325.00
MANAGE AREA PHYSICIANS	YES	NO	NO
SOFTWARE TO INTEGRATE MEDICAL CLAIMS, PROVIDE PREDICTIVE MODELING and DATA REPORTING	YES – NO COST	NO	YES – \$5,000 Plus .95 Per Emp.Per Month
HEALTH COACHING	YES – NO COST	YES – NO COST	YES – NO COST



- Third Party partner serving employees – Privacy and autonomy
  - Anticipate increased patient traffic in clinic
- Has screening capacity to handle annual event
- Cape Fear will partner with Novant to assist in finding staff to serve the clinic.
- Novant will utilize and integrate Cape Fear/local physician resources to deliver a comprehensive health care solution for County employees.



- Connected to the local provider community. Provides management for:

Carolina Pulmonary & Sleep Clinic PLLC
Integrated Pain Solutions
Life Enhancements Medical Services
Pinnacle Family Care



## Next Steps:

- Close current clinic effective September 30, 2014.
- Anticipated opening of the Novant Wellness Center in early 2015.
- Begin contract review by Legal Department immediately.
- October 1, 2014:
  - Inventory clinic by Finance Department.
  - Begin transition of all records to Novant Health by Wellness Coordinator.
  - Pharmacy staff, Wellness Coordinator, and clinic operations will report to Assistant County Manager/Finance as part of comprehensive risk and health plan management.



**Mark III**  
**Employee Benefits**

MELISSA C. CARDINALI  
Finance Director

VICKI EVANS  
Accounting Manager



**FINANCE OFFICE**

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

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**MEMO FOR THE AGENDA OF THE  
SEPTEMBER 4, 2014 MEETING OF THE FINANCE COMMITTEE**

**TO:** FINANCE COMMITTEE  
**FROM:** MELISSA C. CARDINALI, ASSISTANT COUNTY MANAGER  
**DATE:** AUGUST 21, 2014 *note*  
**SUBJECT:** TELECOMMUNICATOR PROFESSIONAL DEVELOPMENT

**Presenter(s):** Melissa C. Cardinali, Assistant County Manager

**Estimated of Committee Time Needed:** 10 Minutes

**BACKGROUND**

The Emergency Services Department currently has an in-house dispatch professional development program for tele-communicators. There are 3 levels to the program. With successful completion of each level, employees receive additional compensation to reflect the certification achievement and competency in each area of dispatch.

It was discovered that while employees have been successfully completing the professional development program, the associated compensation was not received for fiscal years 2013 and 2014. In order to provide the compensation for the affected employees, a revision to the Emergency Services budget is needed. The total fiscal impact for the two previous years is approximately \$25,500.

Going forward, controls have been put into place by Emergency Services and Human Resources to insure future achievements are recognized upon completion. Further monetary recognition will be limited to \$500 for each level achieved, allowing for equitable recognition among employees.

**RECOMMENDATION**

Approve budget revision allowing for compensation of employees successfully completing the Emergency Services professional development program.

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**COUNTY OF CUMBERLAND  
BUDGET REVISION REQUEST**

Budget Office Use	
Budget Revision No.	<u>B15-026</u>
Date Received	<u>7-31-14</u>
Date Completed	

Fund No. 101 Agency No. 420 Organ. No. 4210  
 Organization Name: Emergency Services

**REVENUE**

Revenue Source Code	Description	Current Budget	Increase (Decrease)	Revised Budget
9901	Fund Balance Appropriated		25,448	
Total		0	25,448	

**EXPENDITURES**

Object Code	Appr Unit	Description	Current Budget	Increase (Decrease)	Revised Budget
1210	086	Salaries Regular	1,684,926	22,000	1,706,926
1270	086	Longevity	17,113	117	17,230
1810	086	FICA Match	130,214	1,692	131,906
1820	086	Retirement	120,337	1,564	121,901
1824	086	401K Retirement	17,022	22	17,044
1860	086	Workers Compensation	12,180	53	12,233
Total			1,981,792	25,448	2,007,240

**Justification:**

Revision in the amount of \$25,448 to appropriate fund balance to account for certification increases earned by 7 employees but did not receive. Salaries and benefits for prior years totals \$9,416 and salaries and benefits for FY15 totals \$16,032.

**Funding Source:**

State: \_\_\_\_\_  
 Other: \_\_\_\_\_

**Fund Balance:**

Federal: \_\_\_\_\_  
 County: \_\_\_\_\_  
 Fees: \_\_\_\_\_  
 New: \_\_\_\_\_  
 Prior Year: \_\_\_\_\_

Other: \_\_\_\_\_

Submitted By: *Linda Deems* Date: 7-31-14  
 Department Head

Reviewed By: *Kelly Cutry* Date: 7-31-14  
 Finance

Reviewed By: \_\_\_\_\_ Date: \_\_\_\_\_  
 Finance Director

Reviewed By: *Nelisa Dandrea* Date: 8-26-14  
 revised 7-1-14 Assistant County Manager

Approved By:	
_____	Date: _____
County Manager	
_____	Date: _____
Board of County Commissioners	
_____	Date: _____

MELISSA C. CARDINALI  
Assistant County Manager/Finance Director

VICKI EVANS  
Accounting Manager



**FINANCE OFFICE**

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**MEMO FOR THE AGENDA OF THE  
SEPTEMBER 4, 2014 MEETING OF THE FINANCE COMMITTEE**

**TO:** FINANCE COMMITTEE  
**FROM:** MELISSA C. CARDINALI, ASSISTANT COUNTY MANAGER  
**DATE:** AUGUST 25, 2014 *MCC*  
**SUBJECT:** SALES TAX AGREEMENT – SEGAL REVENUE SPECIALISTS

**Presenter(s):** Melissa C. Cardinali, Assistant County Manager / Finance Director

**Estimated of Committee Time Needed:** 5 Minutes

**BACKGROUND**

The County has engaged Segal Revenue Specialists for many years to review sales tax refunds and insure that all sales tax dollars that should be distributed to Cumberland County are indeed allocated to Cumberland. This arrangement with Segal is on a fee contingency basis. In other words, if no funds are due to Cumberland County then Segal does not receive anything.

Recently the NC Department of Revenue made the decision to perform reviews of sales tax reallocations on the 700 largest refunds. Their goal is insure the quality and accuracy of the process to minimize the fluctuations in sales tax refunds.

However, the effort by the NC Department of Revenue will not provide a review of all sales tax refund requests. Approval of the contract with Segal Revenue Specialists will aid in the effort to insure review of all of the sales tax refunds that impact Cumberland County, not just the larger refunds.

**RECOMMENDATION**

Approve letter of agreement with Segal Revenue Specialists.

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## LETTER OF AGREEMENT

SEGAL Revenue & Expense Specialists, Inc. (SEGAL) and Cumberland County (CLIENT) hereby enter into this Letter of Agreement whereby SEGAL shall serve as a consultant to CLIENT to examine and analyze the following listed revenue of CLIENT and to achieve refunds or adjustments in these areas:

### NC Sales and Use Tax Funds

1. Discovery of Additional NC Sales and Use Tax Refunds and/or
2. County Tax Reallocation Adjustments to any Non-Profit/Governmental Entity receiving county sales tax refunds from the County

SEGAL will request CLIENT to request a report from NC Revenue as to Non-profit and governmental entities receiving county tax funds from the County. Based on this list SEGAL will then assist any and all entities with a review of their E-585 Refund claims and implement the necessary adjustments and submit for review by NC Department of Revenue in order for County to receive these funds. SEGAL will also review the records of CLIENT to discover unclaimed NC sales and use tax.

Client agrees to pay SEGAL a fee for this service based upon the average annual amount of County Tax being requested by the non-profit entity under review on their original refund claim, as follows:

PROFESSIONAL SERVICES	FEES
Annual refund claims requesting \$500,000 or more of County tax	30%
Annual refund claims requesting \$300,000 to \$500,000 of County tax	35%
Annual refund claims requesting \$150,000 to \$300,000 of County tax	40%
Annual refund claims requesting \$75,000 to \$150,000 of County tax	45%
Annual refund claims requesting less than \$75,000 of County tax	50%

The fee percentage will be applied to the county sales tax distributed by the State based on the verification supplied by the NC Department of Revenue. Cumberland County and the City of Fayetteville will be billed for their pro-rata share of the fee.

This fee will be due within 45 days of CLIENT'S receipt of funds or official documentation from the North Carolina Department of Revenue evidencing the additional sales/use tax revenue being transferred or paid to the CLIENT.

**SEGAL AGREES TO MAINTAIN IN STRICT CONFIDENCE ALL INFORMATION RECEIVED FROM CLIENT CONCERNING ITS REVENUES/EXPENSES AND METHODS OF DOING BUSINESS. FURTHERMORE, SEGAL ACTS AS A CONSULTANT ONLY AND DOES NOT RECEIVE ANY COMMISSIONS OR REMUNERATION OF ANY KIND FROM ANY VENDORS OR SERVICE PROVIDERS.**

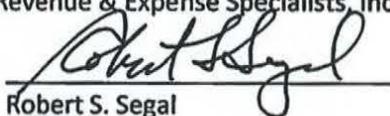
SEGAL has contracted with Dixon Hughes Goodman LLP to assist with this project.

The persons signing below are authorized to do so on behalf of their respective organizations. This Letter of Agreement shall be binding upon the parties hereto, their heirs, successors and assigns. This Letter of Agreement is entered into effective as of \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

CLIENT: Cumberland County

SEGAL Revenue & Expense Specialists, Inc.

By: \_\_\_\_\_

By:   
Robert S. Segal

Title: \_\_\_\_\_

Title: President

This instrument has been pre-audited in the manner required by the Local Government Budget and Fiscal Control Act as amended.

Date: \_\_\_\_\_ Finance Officer

MELISSA C. CARDINALI  
Assistant County Manager



VICKI EVANS  
Accounting Manager

### FINANCE OFFICE

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## MEMO FOR THE AGENDA OF THE SEPTEMBER 4, 2014 MEETING OF THE FINANCE COMMITTEE

**TO:** FINANCE COMMITTEE MEMBERS  
**FROM:** VICKI EVANS, ACCOUNTING MANAGER  
**THROUGH:** MELISSA CARDINALI, ASSISTANT COUNTY MANAGER  
**DATE:** AUGUST 22, 2014 *h.e.*  
**SUBJECT:** MONTHLY FINANCIAL REPORT – AS OF 6/30/14 (13<sup>TH</sup> PERIOD)

**Presenter(s):** Vicki Evans, Accounting Manager

**Estimate of Committee Time Needed:** 5 Minutes

### BACKGROUND

The financial report is included as of June 30, 2014 (13<sup>th</sup> Period). Highlights include:

- Revenues
  - Ad valorem taxes: collections remain consistent with last year with a current rate of 99.13%.
  - Sales taxes: final sales tax disbursement for FY14 to be paid next month. Collections continue to remain under budget.
- Expenditures
  - Expenditures for all departments remain in line with previous years and show no significant variances.
- Crown Coliseum
  - A FY14 summarized income statement representing operating revenues and expenses of Global Spectrum as well as the County's Financial Summary for the Crown are attached. Beginning in Fiscal Year 2015 we will provide this information in one document.

### RECOMMENDATION/PROPOSED ACTION

No action needed – for information purposes only.

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CUMBERLAND COUNTY REVENUE SUMMARY

GENERAL FUND	FY2014							FY2013						
	Actual			% Recognized				Actual			% Recognized			
	Jul-May	June	13th	14th	Total	Budget	Recognized	Jul-May	June	13th	14th	Total	Budget	Recognized
<b>Category 10: Ad Valorem Tax</b>														
Real, Personal, Public - Current	149,322,909	554,273	0		149,877,182	147,855,162	101.37%	145,420,293	627,154	(55,418)		145,992,029	144,802,240	100.82%
Motor Vehicles - Current	8,400,084	1,389,870	1,425,917		11,215,871	12,694,193	88.35%	11,395,804	990,138	0		12,385,942	11,572,666	107.03%
Motor Vehicle - Tax & Tag	7,600,846	186,762	0		7,787,608	3,000,000	259.59%	0	0	0		0	0	0.00%
Prior Years & Other	5,476,386	233,339	0		5,709,725	5,384,025	106.05%	5,330,056	156,997	0		5,487,053	5,121,372	107.14%
<b>Total</b>	<b>170,800,225</b>	<b>2,364,244</b>	<b>1,425,917</b>	<b>0</b>	<b>174,590,386</b>	<b>168,933,380</b>	<b>103.35%</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>Category 20: Other Taxes</b>														
Sales Tax (1¢ + Art 40 + 42+ 44+ 46)	21,223,099	3,268,564	6,303,644		30,795,307	39,384,123	78.19%	24,895,170	3,983,128	5,261,477		34,139,775	36,554,775	93.39%
Pet Registration Fees	269,357	19,892	7		289,256	493,042	58.67%	349,849	23,076	0		372,925	350,202	106.49%
Sales Tax Video & Telecommunications	419,860	137,617	0		557,477	597,324	93.33%	442,290	142,265	0		584,555	617,700	94.63%
Other Taxes	1,088,016	96,572	0		1,184,588	1,047,519	113.09%	1,110,211	78,705	0		1,188,916	1,291,550	92.05%
<b>Total</b>	<b>23,000,332</b>	<b>3,522,646</b>	<b>6,303,651</b>	<b>0</b>	<b>32,826,629</b>	<b>41,522,008</b>	<b>79.06%</b>	<b>26,797,520</b>	<b>4,227,174</b>	<b>5,261,477</b>	<b>0</b>	<b>36,286,171</b>	<b>38,814,227</b>	<b>93.49%</b>
<b>Category 30: Unrestricted Intergovernmental</b>														
ABC Store 3.5%	426,896	0	206,421		633,317	795,056	79.66%	620,643	0	205,165		825,808	795,056	103.87%
ABC Store Profit	1,759,059	0	0		1,759,059	1,113,192	158.02%	1,267,189	0	0		1,267,189	1,113,192	113.83%
Fay Sales Tax Equalization-Original	1,009,194	492,892	0		1,502,086	2,079,581	72.23%	1,006,007	0	537,325		1,543,332	1,903,317	81.09%
Fay Sales Tax Equalization	2,055,437	1,003,879	0		3,059,316	4,253,266	71.93%	2,057,130	0	1,098,528		3,155,658	4,020,973	78.48%
Wade Sales Tax Equalization	486	237	0		723	1,001	72.19%	484	0	258		742	916	81.00%
Eastover Sales Tax Equalization	0	0	0		0	0	0.00%	83,131	44,393	0		127,524	157,269	81.09%
Stedman Sales Tax Equalization	66	33	0		99	137	72.17%	66	0	36		102	125	81.60%
Spring Lake Sales Tax Equalization	73,112	0	147,689		220,801	321,401	68.70%	155,490	83,034	0		238,524	288,037	82.81%
Godwin Sales Tax Equalization	520	534	515		1,570	2,173	72.24%	1,051	561	0		1,612	1,989	81.05%
Other	1,501,732	94,526	96,852		1,693,110	1,982,556	85.40%	1,382,798	79,478	126,853		1,589,129	1,726,472	92.04%
<b>Total</b>	<b>6,826,502</b>	<b>1,592,101</b>	<b>451,477</b>	<b>0</b>	<b>8,870,081</b>	<b>10,548,363</b>	<b>84.09%</b>	<b>6,573,989</b>	<b>207,466</b>	<b>1,968,165</b>	<b>0</b>	<b>8,749,620</b>	<b>10,007,346</b>	<b>87.43%</b>
<b>Category 40: Restricted Intergovernmental</b>														
Health	4,259,057	759,186	223,690		5,241,933	5,787,048	90.58%	4,196,041	407,010	296,231	0	4,899,282	5,927,527	82.65%
Mental Health Consolidation	309,205	8,525	7,318		325,048	453,258	71.71%	8,330,932	228,870	15,133	0	8,574,935	8,234,683	104.13%
Social Services	34,911,407	1,980,420	3,801,875		40,693,702	44,971,911	90.49%	32,762,857	1,804,845	6,786,446	0	41,354,148	43,801,966	94.41%
Library	856,248	56,386	(199)		912,435	762,178	119.71%	577,239	74,957	(149)	0	652,047	792,856	82.24%
Child Support Enforcement	2,919,167	431,230	396,242		3,746,639	3,322,840	112.75%	2,793,877	58,092	505,820	0	3,357,788	3,141,266	106.89%
Other	1,590,041	134,242	130,711		1,854,994	3,610,036	51.38%	2,160,993	161,891	221,524	0	2,544,408	3,256,372	78.14%
<b>Total</b>	<b>44,845,124</b>	<b>3,369,989</b>	<b>4,559,637</b>	<b>0</b>	<b>52,774,751</b>	<b>58,907,271</b>	<b>89.59%</b>	<b>50,821,937</b>	<b>2,735,665</b>	<b>7,825,005</b>	<b>0</b>	<b>61,382,608</b>	<b>65,154,670</b>	<b>94.21%</b>
<b>Category 50: Licenses &amp; Permits</b>														
Register of Deeds	1,455,879	140,183	0		1,596,062	1,529,150	104.38%	1,678,521	160,190	0	0	1,838,711	1,642,875	111.92%
Inspections	621,398	73,795	0		695,193	555,000	125.26%	684,252	79,901	0	0	764,153	449,000	170.19%
Other	0	0	0		0	0	0.00%	25,663	0	0	0	25,663	158,888	16.15%
<b>Total</b>	<b>2,077,277</b>	<b>213,978</b>	<b>0</b>	<b>0</b>	<b>2,291,255</b>	<b>2,084,150</b>	<b>109.94%</b>	<b>2,388,436</b>	<b>240,091</b>	<b>0</b>	<b>0</b>	<b>2,628,527</b>	<b>2,250,763</b>	<b>116.78%</b>
<b>Category 60: Sales &amp; Service</b>														
Animal Control	228,034	23,283	0		251,317	213,014	117.98%	235,144	19,783	1,133		256,060	180,253	142.06%
Mental Health								2,728,213	24,602	0		2,752,815	3,107,892	88.57%
Health Department	4,192,744	374,448	14,917		4,582,109	4,645,273	98.64%	4,608,049	348,470	7,574		4,964,093	4,118,576	120.53%
Mental Health Clinic								247,958	42,633	45,951		336,542	3,425,609	9.82%
Library Fees	216,624	18,797	(26)		235,395	363,452	64.77%	266,852	23,437	0		290,289	345,150	84.11%
Sheriff Fees	2,885,923	245,487	129,188		3,260,598	3,413,955	95.51%	2,992,686	90,913	140,981		3,224,580	2,797,917	115.25%
Social Services Fees	59,518	22,809	7,980		90,307	123,138	73.34%	78,201	7,121	12,358		97,680	120,376	81.15%
Other	751,034	72,589	266,657		1,090,280	964,850	113.00%	625,194	176,817	234,255		1,036,266	1,049,122	98.77%
<b>Total</b>	<b>8,333,876</b>	<b>757,413</b>	<b>418,716</b>	<b>0</b>	<b>9,510,006</b>	<b>9,723,682</b>	<b>97.80%</b>	<b>11,782,296</b>	<b>733,775</b>	<b>442,252</b>	<b>0</b>	<b>12,958,325</b>	<b>15,144,895</b>	<b>85.56%</b>
<b>Category 70: Miscellaneous</b>														
Interest Income	142,886	31,318	4,377		178,581	110,000	162.35%	182,470	9,416	45		191,931	125,000	153.54%
CFVMC	3,645,004	0	0		3,645,004	3,615,271	100.82%	3,615,271	0	0		3,615,271	3,248,440	111.29%
Other	844,360	599,298	57,370		1,501,028	508,045	295.45%	806,114	119,541	(16,346)		909,309	763,307	119.13%
<b>Total</b>	<b>4,632,250</b>	<b>630,616</b>	<b>61,747</b>	<b>0</b>	<b>5,324,613</b>	<b>4,233,316</b>	<b>125.78%</b>	<b>4,603,855</b>	<b>128,957</b>	<b>(16,301)</b>	<b>0</b>	<b>4,716,511</b>	<b>4,136,747</b>	<b>114.01%</b>
<b>Subtotal Category 10-70</b>	<b>260,515,586</b>	<b>12,450,988</b>	<b>13,221,146</b>	<b>0</b>	<b>286,187,722</b>	<b>295,952,170</b>	<b>96.70%</b>	<b>265,114,186</b>	<b>10,047,417</b>	<b>15,425,180</b>	<b>0</b>	<b>290,586,789</b>	<b>297,004,926</b>	<b>97.84%</b>
<b>Category 90: Other Financing Sources</b>														
Sale of Land & Buildings	144,937	21,058	(101,154)		64,841	32,805	197.65%	43,251	349	0		43,600	0	0.00%
Gain/Loss	0	0	103,064		103,064	0	0.00%	0	0	46,912		46,912	0	0.00%
Sale of Fixed Assets/Cash Proceeds	0	0	0		0	0	0.00%	143,726	0	(121,731)		21,995	79,033	27.83%
Transfers	4,916,667	2,545,106	0		7,461,773	7,720,021	96.65%	7,705,378	644,939	484,324		8,834,641	8,850,272	99.82%
Installment /Purchase Revenue	0	0	0		0	0	0.00%	3,198,130	0	0		3,198,130	3,198,130	100.00%
Proceeds General Longterm Debt	15,280,101	0	0		15,280,101	15,280,102	100.00%	0	0	0		0	0	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	0	0.00%	0	0	0		0	0	0.00%
Fund Balance Maintenance/Renovations	0	0	0		0	301,311	0.00%	0	0	0		0	1,203,625	0.00%
Fund Balance - Health	0	0	0		0	768,490	0.00%	0	0	0		0	175,648	0.00%
Fund Balance - Special	0	0	0		0	2,422,378	0.00%	0	0	0		0	634,645	0.00%
Fund Balance - Mental Health Transfer	0	0	0		0	3,326,808	0.00%	0	0	0		0	2,566,982	0.00%
Fund Balance -Economic Incentives	0	0	0		0	672,774	0.00%	0	0	0		0	1,798,216	0.00%
Fund Balance - Water & Sewer	0	0	0		0	451,200	0.00%	0	0	0		0	666,815	0.00%
Fund Balance Appropriated	0	0	0		0	10,544,609	0.00%	0	0	0		0	1,015,852	0.00%
<b>Total</b>	<b>20,341,705</b>	<b>2,566,163</b>	<b>1,910</b>	<b>0</b>	<b>22,909,778</b>	<b>41,520,498</b>		<b>11,090,485</b>	<b>645,288</b>	<b>409,505</b>	<b>0</b>	<b>12,145,278</b>	<b>32,899,568</b>	
<b>Total General Fund</b>	<b>280,857,291</b>	<b>15,017,151</b>	<b>13,223,055</b>	<b>0</b>	<b>309,097,500</b>	<b>337,472,668</b>		<b>276,204,671</b>	<b>10,692,706</b>	<b>15,834,685</b>	<b>0</b>	<b>302,732,067</b>	<b>329,904,494</b>	

**GENERAL FUND SUMMARY OF OBLIGATIONS**

GENERAL FUND	FY2014							FY2013						
	Actual					Budget	%	Actual					Budget	%
	Jul-May	June	13th	14th	Total			Jul-May	June	13th	14th	Total		
General Administration	15,033,704	1,042,101	244,902		16,320,707	18,094,899	90.20%	13,581,788	1,422,816	260,966		15,265,570	16,727,341	91.26%
Buildings & Grounds	6,056,615	427,907	83,092		6,567,614	6,951,770	94.47%	5,232,661	482,660	141,342		5,856,663	6,294,995	93.04%
General Government														
Debt Service	38,802,908	1,456,157	55,193		40,314,258	40,315,841	100.00%	23,746,934	1,569,556	0		25,316,490	25,316,493	100.00%
General Government Other	4,274,790	318,481	108,808		4,702,079	5,774,465	81.43%	9,642,649	2,891,536	42,276		12,576,461	13,993,212	89.88%
Total General Government	43,077,698	1,774,638	164,001	0	45,016,337	46,090,306	97.67%	33,389,583	4,461,092	42,276	0	37,892,951	39,309,705	96.40%
Law Enforcement														
Sheriff	27,019,818	1,956,923	269,164		29,245,905	30,129,695	97.07%	23,668,288	2,791,735	152,785		26,612,808	26,944,083	98.77%
Jail	14,365,742	1,228,538	173,975		15,768,255	15,946,022	98.89%	11,548,009	1,347,576	103,492		12,999,077	13,304,584	97.70%
Total Law Enforcement	41,385,560	3,185,460	443,139	0	45,014,159	46,075,717	97.70%	35,216,297	4,139,311	256,277	0	39,611,885	40,248,667	98.42%
Public Safety	6,619,872	607,972	99,173		7,327,017	7,614,955	96.22%	6,298,871	750,712	170,137		7,219,720	7,537,885	95.78%
Health														
Mental Health Clinic								2,523,545	286,711	50,636		2,860,892	3,425,609	83.51%
Health All Other	19,492,518	1,344,389	216,879		21,053,786	22,553,218	93.35%	16,792,298	1,909,467	127,840		18,829,605	20,418,119	92.22%
Total Health Department	19,492,518	1,344,389	216,879	0	21,053,786	22,553,218	93.35%	19,315,843	2,196,178	178,476	0	21,690,497	23,843,728	90.97%
Mental Health														
Mental Health Dept (LME)								10,731,709	46,018	42,499		10,820,226	12,059,495	89.72%
MCO								1,732,465	432,627	16,583		2,181,675	2,282,691	95.57%
Mental Health Other (County)	9,151,840	(1,527,913)	21,807		7,645,734	9,675,389	79.02%	1,518,892	75,267	21,348		1,615,507	1,666,182	96.96%
Social Services														
Social Services	33,987,861	2,677,508	493,819		37,159,188	39,443,346	94.21%	31,557,724	3,793,189	282,137		35,633,050	37,227,537	95.72%
Other DSS Programs	22,195,329	2,481,683	2,266,717		26,943,729	27,603,752	97.61%	20,651,811	2,186,220	2,185,700		25,023,731	27,581,854	90.73%
Total Social Services	56,183,190	5,159,191	2,760,536	0	64,102,917	67,047,098	95.61%	52,209,535	5,979,409	2,467,837	0	60,656,781	64,809,391	93.59%
Human Services														
Child Support Enforcement	4,252,390	328,246	37,429		4,618,065	4,712,156	98.00%	3,637,155	431,874	66,107		4,135,136	4,393,724	94.11%
Other HS Programs	375,183	22,754	1,973		399,910	407,287	98.19%	334,126	24,174	105		358,405	364,458	98.34%
Total Human Services	4,627,573	351,000	39,402	0	5,017,975	5,119,443	98.02%	3,971,281	456,048	66,212	0	4,493,541	4,758,182	94.44%
Library														
Library	9,653,966	766,201	120,591		10,540,758	10,805,937	97.55%	8,844,122	959,466	119,451		9,923,039	10,314,723	96.20%
Library Other	627,799	10,426	(2,847)		635,378	703,101	90.37%	403,596	34,686	0		438,282	638,795	68.61%
Total Library	10,281,765	776,627	117,744	0	11,176,136	11,509,038	97.11%	9,247,718	994,152	119,451	0	10,361,321	10,953,518	94.59%
Culture & Recreation	490,919	72,174	1,079		564,172	565,025	99.85%	424,603	15,981	1,984		442,568	476,658	92.85%
Economic Development	6,403,315	363,990	74,461		6,841,766	8,284,288	82.59%	5,406,569	644,030	60,724		6,111,323	7,851,232	77.84%
<b>Subtotal</b>	<b>218,804,569</b>	<b>13,577,536</b>	<b>4,266,215</b>	<b>0</b>	<b>236,648,320</b>	<b>249,581,146</b>	<b>94.82%</b>	<b>195,026,458</b>	<b>21,588,407</b>	<b>3,808,181</b>	<b>0</b>	<b>222,604,721</b>	<b>238,819,670</b>	<b>93.21%</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	261,207	0	0		261,207	261,207	100.00%	258,604	0	0		258,604	278,012	93.02%
Sales Tax Equalization	0	0	0		0	746,777	0.00%	0	0	0		0	775,000	0.00%
FTCC Current Expense	8,756,363	796,041	0		9,552,404	9,552,404	100.00%	8,399,688	763,608	0		9,163,296	9,163,305	100.00%
FTCC PEG	47,397	0	0		47,397	46,000	103.04%	64,392	0	0		64,392	0	0.00%
FTCC Capital Outlay	282,871	143,668	0		426,539	1,064,458	40.07%	2,503,962	683,113	278,243		3,465,318	4,647,831	74.56%
Total Education	79,216,791	7,291,432	0	0	86,508,223	87,891,522	98.43%	81,095,599	7,798,444	278,243	0	89,172,286	91,084,824	97.90%
<b>Total General Fund</b>	<b>298,021,360</b>	<b>20,868,968</b>	<b>4,266,215</b>	<b>0</b>	<b>323,156,543</b>	<b>337,472,668</b>	<b>95.76%</b>	<b>276,122,057</b>	<b>29,386,851</b>	<b>4,086,424</b>	<b>0</b>	<b>311,777,007</b>	<b>329,904,494</b>	<b>94.51%</b>

Global Spectrum (Crown Center) Actual  
Income Statement  
December 2013-June 2014

Comparison of FY14 Year-End Projection  
to FY13 Audited Financials

	Dec-Jan	Feb	Mar	Apr	May	Jun	Dec-Jun Total	Full Year FY14 Projection	FY13 Actual
# of Events	75	20	39	25	22	22	203		
Attendance	158,829	36,098	59,011	32,632	39,086	51,715	377,371		
Direct Event Income	286,787	47,886	119,134	119,908	92,843	80,918	747,476		
Suite Ticket Revenue	3,375		-	2,764	-	1,748	7,887		
Surcharge Revenue	140,732	29,936	52,499	12,876	6,228	3,626	245,897		
Ticket Rebate	51,894	9,335	22,748	18,577	3,636	5,722	111,912		
Concessions	143,477	39,393	70,840	26,874	12,875	13,456	306,915		
Catering	11,269	3,304	8,179	8,230	12,397	12,223	55,602		
Novelties	6,771	544	-	2,924	105	153	10,497		
<b>Total Event Income</b>	<b>644,305</b>	<b>130,398</b>	<b>273,400</b>	<b>192,153</b>	<b>128,084</b>	<b>117,846</b>	<b>1,486,186</b>		
Signage Income	4,612	1,538	2,471	1,592	283	2,392	12,888		
Suite Income	10,698	1,042	2,466	1,418	2,796	1,041	19,461		
<b>Total Advertising Income</b>	<b>15,310</b>	<b>2,580</b>	<b>4,937</b>	<b>3,010</b>	<b>3,079</b>	<b>3,433</b>	<b>32,349</b>		
Miscellaneous Income	54,650	16,419	6,385	2,498	15,629	9,399	104,980		
<b>TOTAL INCOME</b>	<b>714,265</b>	<b>149,397</b>	<b>284,722</b>	<b>197,661</b>	<b>146,792</b>	<b>130,678</b>	<b>1,623,515</b>	<b>2,783,169</b>	<b>* 2,392,763</b>
								<i>16.32% increase in operating revenue (FY14-FY13)</i>	
Indirect Costs									
Executive	63,440	27,822	26,584	26,177	37,170	51,650	232,843		
Marketing & Sales	85,769	31,273	42,028	33,077	37,878	37,932	267,957		
Finance	32,749	11,211	11,567	11,289	15,792	22,780	105,388		
Event Services	61,244	17,835	20,534	16,014	22,851	20,493	158,971		
Operations	392,349	121,942	218,221	185,062	150,882	258,723	1,327,179		
Box Office	30,119	10,544	9,830	11,682	15,011	12,871	90,057		
Overhead	263,492	113,997	111,280	120,023	102,629	158,045	869,466		
<b>Total Indirect Expenses</b>	<b>929,162</b>	<b>334,624</b>	<b>440,044</b>	<b>403,324</b>	<b>382,213</b>	<b>562,494</b>	<b>3,051,861</b>		<b>** (Total Operating Expenses per Audited Financials)</b>
<b>TOTAL EXPENSES</b>	<b>929,162</b>	<b>334,624</b>	<b>440,044</b>	<b>403,324</b>	<b>382,213</b>	<b>562,494</b>	<b>3,051,861</b>	<b>5,231,762</b>	<b>** 5,534,221</b>
								<i>5.47% decrease in operating expense (FY14-FY13)</i>	
<b>NET OPERATING INCOME (LOSS)</b>	<b>(214,897)</b>	<b>(185,227)</b>	<b>(155,322)</b>	<b>(205,663)</b>	<b>(235,421)</b>	<b>(431,816)</b>	<b>(1,428,346)</b>		

**CROWN CENTER FINANCIAL SUMMARY**

	FY2014							FY2013						
	Actual					%		Actual					%	
	Jul-May	June	13th	14th	Total	Budget	Recognized	Jul-May	June	13th	14th	Total	Budget	Recognized
<b>Operating Revenues</b>														
Crown Center Building Rent	87,435	88,251	0		175,686	620,000	28.34%	436,806	47,350	105,614		589,770	620,000	95.12%
Crown Center Equipment Rent	20,999	0	0		20,999	215,000	9.77%	165,048	18,988	7,967		192,003	215,000	89.30%
Crown Center Recovered Expense	99,369	0	0		99,369	500,000	19.87%	358,976	27,039	76,808		462,823	500,000	92.56%
Crown Center Facility Surcharge	64,893	0	0		64,893	294,500	22.03%	262,458	10,302	61,043		333,803	310,000	107.68%
Crown Center Miscellaneous	15,480	0	0		15,480	7,500	206.40%	12,439	1,600	158		14,197	7,500	189.29%
Crown Center Ticket Rebates	0	0	0		0	85,500	0.00%	88,950	503	8,495		97,948	90,000	108.83%
Crown Center Box Office Fees	3,494	0	0		3,494	5,000	69.88%	3,391	100	9,050		12,541	12,000	104.51%
Crown Center Concessions	13,758	0	0		13,758	498,750	2.76%	415,647	11,632	29,163		456,442	525,000	86.94%
Crown Center Marketing Revenue	12,041	0	0		12,041	199,500	6.04%	149,944	3,641	4,202		157,787	210,000	75.14%
<b>Total Operating Revenues</b>	<b>317,469</b>	<b>88,251</b>	<b>0</b>	<b>0</b>	<b>405,720</b>	<b>2,425,750</b>	<b>16.73%</b>	<b>1,893,659</b>	<b>121,155</b>	<b>302,500</b>	<b>0</b>	<b>2,317,312</b>	<b>2,489,500</b>	<b>93.08%</b>
<b>Operating Expenses</b>														
Salaries	641,131	0	0		641,131	641,133	100.00%	1,645,632	203,478	(130)		1,848,980	1,911,068	96.75%
Benefits	212,558	0	0		212,558	337,558	62.97%	466,462	62,551	10,512		539,525	793,442	68.00%
Operating														
Sponsored Events	55,410	0	0		55,410	55,409	100.00%	6,445	0	0		6,445	400,000	1.61%
Contracted Services	235,105	0	0		235,105	235,107	100.00%	811,869	83,875	50,411		946,155	976,000	96.94%
Maintenance & Repair	617,354	21,028	0		638,382	638,384	100.00%	401,516	36,142	25,150		462,808	1,149,169	40.27%
Utilities	292,762	0	0		292,762	292,762	100.00%	755,991	52,711	50,820		859,522	845,000	101.72%
Other	328,172	795	55,988		384,955	384,952	100.00%	567,543	37,852	20,953		626,348	710,572	88.15%
Capital Outlay	213,495	20,480	0		233,975	233,976	100.00%	77,446	0	0		77,446	420,000	18.44%
Global Operating Fee	3,764,927	35,322	0		3,800,249	3,800,250	100.00%							
Global Management Fee	56,000	8,000	0		64,000	64,000	100.00%							
Global Transition Costs	15,615	32,796	0		48,411	50,000	96.82%							
Global Incentive Payment	0	0	0		0	0	0.00%							
<b>Total Operating Expenses</b>	<b>6,432,530</b>	<b>118,421</b>	<b>55,988</b>	<b>0</b>	<b>6,606,939</b>	<b>6,733,531</b>	<b>98.12%</b>	<b>4,732,904</b>	<b>476,609</b>	<b>157,716</b>	<b>0</b>	<b>5,367,229</b>	<b>7,205,251</b>	<b>74.49%</b>
<b>Operating Rev over Operating Exp</b>	<b>(6,115,061)</b>	<b>(30,170)</b>	<b>(55,988)</b>	<b>0</b>	<b>(6,201,219)</b>	<b>(4,307,781)</b>	<b>143.95%</b>	<b>(2,839,246)</b>	<b>(355,454)</b>	<b>144,784</b>	<b>0</b>	<b>(3,049,917)</b>	<b>(4,715,751)</b>	<b>64.68%</b>
<b>Non Operating Revenues and Appropriated Fund Balance</b>														
Interest Earned on Investments	129	6	0		135	0	0.00%	213	13	0		226	0	0.00%
Sales Tax Contractors	3,741	0	0		3,741	0	0.00%	335	0	0		335	0	0.00%
Transfers In														
Fund 114 (Food & Beverage Fund)	2,627,891	0	55,193		2,683,084	3,503,854	76.58%	2,513,532	837,844	0		3,351,376	3,351,376	100.00%
Fund 621 (Civic Center Motel Tax)	0	0	0		0	0	0.00%	271,500	90,500	0		362,000	362,000	100.00%
Appropriated Fund Balance	0	0	0		0	803,927	0.00%	0	0	0		0	1,057,568	0.00%
<b>Total Non-Operating and Fund Bal</b>	<b>2,631,761</b>	<b>6</b>	<b>55,193</b>	<b>0</b>	<b>2,686,960</b>	<b>4,307,781</b>	<b>62.37%</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>Nonoperating Expenses</b>														
Arena/Theater	0	0	0		0	0	0.00%	0	0	0		0	0	0.00%
Transfer Out- Fund 101 ( General Fund)	0	0	0		0	0	0.00%	41,394	13,799	0		55,193	55,193	100.00%
<b>Total Nonoperating Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</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>Non-Oper Rev over Non-Oper Exp</b>	<b>2,631,761</b>	<b>6</b>	<b>55,193</b>	<b>0</b>	<b>2,686,960</b>	<b>4,307,781</b>		<b>2,744,186</b>	<b>914,558</b>	<b>0</b>	<b>0</b>	<b>3,658,744</b>	<b>4,715,751</b>	
<b>Total Revenue over Total Exp</b>	<b>(3,483,301)</b>	<b>(30,164)</b>	<b>(795)</b>	<b>0</b>	<b>(3,514,260)</b>	<b>0</b>		<b>(95,061)</b>	<b>559,104</b>	<b>144,784</b>	<b>0</b>	<b>608,827</b>	<b>0</b>	