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CUMBERLAND
★ **COUNTY** ★
NORTH CAROLINA

BOARD OF COMMISSIONERS

CANDICE WHITE
Clerk to the Board

KELLIE BEAM
Deputy Clerk

MEMORANDUM

TO: Finance Committee Members (Chairman Lancaster, Council, Edge and Keefe)

FROM: Candice H. White, Clerk to the Board

DATE: November 23, 2016

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

There will be a regular meeting of the Finance Committee on Thursday, December 1, 2016 at 9:30 AM in Room 564 of the Cumberland County Courthouse located at 117 Dick Street, Fayetteville, NC.

AGENDA

1. Approval of Minutes – November 3, 2016 Finance Committee Regular Meeting (**Pg. 2**)
2. Presentation on FY2017 Health Insurance Plan Performance by Mark Browder, Mark III Employee Benefits (**Pg. 14**)
3. Consideration of a Long Term Extension of the Management Agreement with Spectra Venue Management for the Crown Complex Operations (**Pg. 15**)
4. Approval of a Temporary Part-time Position at Animal Control (**Pg. 17**)
5. Monthly Financial Report (**Pg. 18**)
6. Other Items of Business (**No Materials**)

cc: Board of Commissioners; County Administration; Vicki Evans, Finance Director; Tammy Gillis, Director of Internal Audit and Wellness Services; County Legal; County Department Head(s); Sunshine List

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C0UMBERLAND COUNTY FINANCE COMMITTEE
 COURTHOUSE, 117 DICK STREET, 5TH FLOOR, ROOM 564
 NOVEMBER 3, 2016 – 9:30 AM
 REGULAR MEETING MINUTES

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

OTHER COMMISSIONERS PRESENT: Commissioner Glenn Adams
 Commissioner Charles Evans
 Commissioner Marshall Faircloth

OTHERS: Amy Cannon, County Manager
 Tracy Jackson, Assistant County Manager
 Melissa Cardinali, Assistant County Manager
 Sally Shutt, Governmental Affairs Officer
 Rick Moorefield, County Attorney
 Deborah Shaw, Budget Analyst
 Heather Harris, Budget Analyst
 Kim Cribb, Budget Analyst and Grants Coordinator
 Jeffrey Brown, Engineering and Infrastructure Director
 Randy Beeman, Emergency Services Director
 Tammy Gillis, Director of Internal Audit and Wellness Services
 Vicki Evans, Finance Director
 Dan Domico, Human Resources Analyst
 Candice H. White, Clerk to the Board
 Press

Commissioner Lancaster called the meeting to order.

1. APPROVAL OF MINUTES – OCTOBER 6, 2016 FINANCE COMMITTEE
 REGULAR MEETING

MOTION: Commissioner Keefe moved to approve the October 6, 2016 regular meeting minutes.

SECOND: Commissioner Council

VOTE: UNANIMOUS (4-0)

2. UPDATE ON FY16 ANNUAL AUDIT STATUS

BACKGROUND:

The contracted due date for the annual audit is October 31 for June 30 year-end audits. The Local Government Commission does allow a “grace period” that typically ends around

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December 1 but that date may be extended if circumstances warrant.

This year it is believed we may not meet the December 1 “grace period” deadline. Finance staff have been working diligently to complete assignments for the FY16 audit while continuing to remain on schedule with all aspects of the financial system conversion. The additional work involved in going live with the payroll system conversion in early October, additional reconciliations required as a result of within-year conversion, and (to a small extent) the impact of Hurricane Matthew have all played a part in causing us to fall behind in our audit schedule. Staff have been committed to ensuring data and reporting accuracy rather than on rushing through the audit process to meet a deadline. Throughout the audit process, communication has been open with Cherry Bekaert staff who have been flexible and completely understanding and have worked with us to accommodate our schedule as needed.

Based on current work load, a conservative estimate is that the audit will be completed and sent to the LGC no later than December 31. As a precaution, because it is believed we have circumstances that warrant an extension, the Finance Director recently spoke with staff of the LGC who advised that we take no action at this time because a potential automatic extension from the LGC is forthcoming. In the event that does not happen, please be aware a contract extension will have to be executed. No additional cost is anticipated.

RECOMMENDATION/PROPOSED ACTION:

No action needed – for information purposes only.

Vicki Evans, Finance Director, reviewed the background information recorded above and stated the potential automatic extension forthcoming from the LGC will be statewide. Ms. Evans stated this update is to let the Finance Committee know the status of the FY16 audit because it is not where it has been for the past three years. Ms. Evans stated because this is for informational purposes, no action is needed.

3. HURRICANE MATTHEW REIMBURSEMENT AND RECOVERY CONSIDERATIONS

A. APPROVAL OF THIRD PARTY CONSULTANT FOR FEDERAL EMERGENCY MANAGEMENT AGENCY (FEMA) REIMBURSEMENT

BACKGROUND:

A request for proposal (#17-14-ES) was issued on Monday, October 24, seeking qualified firms to provide FEMA public assistance program consulting in response to Hurricane Matthew. Responses are due back to the County on Friday, October 28 at 1 PM. A list of the primary tasks within the RFP included:

- Coordinate and develop all project work sheets as required documentation requirements of FEMA
- Assist to resolve Insurance and possible duplication of funding issues
- Assist in getting the necessary legal documents for proper filing

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- Advise the County on document retention strategies
- Coordinate with the County staff to obtain all cost and necessary backup documentation to develop, revise and submit Project worksheets
- Coordinate with FEMA representatives to provide additional information needed to quickly process worksheets
- Track status of FEMA reimbursement and serve as a co-liaison between FEMA and the County
- Prepare the necessary reports to FEMA and assist the County with extension requests
- Advise the County on the management of the closeout process
- Assist the County in responding to Request for Information requests from FEMA
- Advise the County on handling disputed issues with FEMA/State Staff
- Provide detailed and periodic management reports on the status of Project Worksheets including developments, revisions, submissions/approvals, open issues, financial overview, etc.
- Provide Cash Management reports showing the projected schedule for reimbursement requests and the actual status of reimbursements received
- Provide the County accurate and current analysis on FEMA regulations and best strategies for maximizing reimbursements and to secure other funding sources when applicable, possibly grants
- Develop a process/system to efficiently submit Federal grant applications, identify eligible projects, capture costs, prepare cost reports, reconcile invoices, and close-out projects
- Attend meetings with relevant local, state, and federal officials to address eligibility and process issues, at the request of the client
- Proactively identify and resolve issues that may arise related to the funding of work completed or to be completed
- Obtain, analyze and gather field documentation, including gathering relevant records in order to extract pertinent information necessary for submittal including timekeeping and staff assignment records
- Review all data and supporting documentation to determine whether costs appear eligible and are adequately supported
- Evaluate and assist in the formulation of FEMA PA Emergency and Permanent Work Project Worksheets. This will involve expertise in Cost Estimating, developing Detailed Damage Descriptions and Dimensions (DDD's) and a project's Scope of Work (SOW)
- Prepare first and second appeals, and arbitration as required
- Monitor reconstruction efforts, actual versus Project Worksheet scope of repair, and progress payments
- Perform Project Worksheet closeouts
- Respond to audit findings, as required

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After bid opening but before the Finance Committee meeting, the RFP responses will be reviewed. For the Finance Committee meeting, summary information regarding the responding top qualified firms will be presented along with a Management recommendation for a contract.

RECOMMENDATION/PROPOSED ACTION:

Management will be requesting approval of the recommended vendor to provide FEMA public assistance consulting services and approval to move forward with contract approval during the November 7th Board of County Commissioners meeting.

In addition to the information recorded above, Ms. Evans reviewed the following background information handed out at the meeting to include responses to the RFP that was sent out for FEMA public assistance program consulting in response to Hurricane Matthew.

BACKGROUND:

A request for proposal (#17-14-ES) was issued on Monday, October 24, seeking qualified firms to provide FEMA public assistance program consulting in response to Hurricane Matthew. Responses were received on Friday, October 28. The county received responses from five separate companies. Hourly rate comparisons are shown below:

BID TOTALS - FEMA PUBLIC ASSISTANCE CONSULTING #17-14-ES

RFP Listed Positions	Adjusters International, Inc.	DMS Disaster Consultants	Ernst & Young LLP	Hagerty Consulting, Inc.	Innovative Emergency Management, Inc. dba IEM
Senior Advisor for Disaster Recovery	No Charge	\$ 208.00	\$ 299.00	\$ 180.00	\$ 165.00
Technical Assistance Liaison	190.00	107.00	198.00	190.00	137.00
Appeals Specialist	190.00	165.00	147.00	220.00	145.00
Debris Specialist	160.00	80.00	147.00	175.00	122.00
Mitigation Specialist	160.00	155.00	147.00	230.00	137.00
Disaster Recovery Specialist	160.00	147.00	147.00	230.00	125.00
Project Manager	190.00	145.00	249.00	195.00	145.00
Overall Total	\$ 1,050.00	\$ 1,007.00	\$ 1,334.00	\$ 1,420.00	\$ 976.00

All costs proposed are to be inclusive of labor, materials, equipment, incidentals, etc. necessary to provide the scope of services outlined in the RFP. Rates proposed are also to include all expenses, including general overhead, equipment, field overhead, profit, travel per diem, all necessary food, water, restroom and lodging facilities needed to provide these services.

All bidders met the qualifications. However, in addition to having the most competitive overall hourly rates, IEM is also a woman-owned company and they provided the most comprehensive and specific project implementation plan and deliverables within their bid. Contingent on working out a satisfactory contract, management is recommending that a contract be awarded to IEM as a first choice and DMS Disaster Consultants as a

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second choice in an amount not to exceed \$150,000 and approval of a corresponding budget revision.

RECOMMENDATION/PROPOSED ACTION:

Management recommends that the Finance Committee approve moving forward to the November 7th Board of County Commissioners meeting and award the FEMA Consultant contract to IEM as a first choice (contingent upon working out a satisfactory contract) and DMS Disaster Consultants as a second choice.

General Government Other – Budget Ordinance Amendment B170033 to appropriate fund balance in the amount of \$150,000 for the FEMA Public Assistance Consulting Contract

The Board is requested to approve Budget Ordinance Amendment B170033 for FEMA contracted services in the amount of \$150,000.

Please note this amendment requires appropriation of General Fund fund balance.

Ms. Evans stated IEM had the lowest overall at \$976 compared to the second lowest submitted by DMS at \$1,007. Ms. Evans noted IEM is the only bid that lined out a date-specific time line of the entire process from start to finish. Ms. Evans stated based on that contingent on working out a satisfactory contract, Management is recommending that a contract be awarded to IEM as a first choice and DMS as a second choice not to exceed an amount of \$150,000 which will require a budget revision.

Commissioner Keefe asked how this would be paid. Ms. Cannon stated as she understands it, FEMA will reimburse 75% of the cost of the consultant and it is believed that a consultant will be valuable as it relates to some of the unique challenges created by Hurricane Matthew and the fact that FEMA guidelines have changed significantly over the past two years. Ms. Cannon stated the consultant can also help the County wade through the guidelines so it can get reimbursed.

Additional questions followed. Ms. Evans stated IEM had the best proposal submitted as far as detail and the listing of deliverables and were the only respondents who did so. Ms. Evans stated she contacted their references which were all very good. Ms. Cannon stated County Attorney Moorefield is in the process of reviewing the contract and the request of the Finance Committee is to place the contract on the November 7 agenda. Rick Moorefield, County Attorney, stated there are no significant issues with either of the low bids and he did not see any issues with IEM although there was one issue with DMS and Adjusters that could perhaps be negotiated. Ms. Cannon stated the earliest IEM can start is November 14.

Commissioner Adams inquired regarding enforcement of IEM's deliverables. Mr. Moorefield stated that can be made a condition of the contract and IEM's bid document

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can be incorporated into the contract. Ms. Moorefield stated a penalty clause can also be included in the contract. Melissa Cardinali, Assistant County Manager, stated in a meeting with FEMA, they specifically said the County needs to go with the low bid, preferably MWBE, and IEM met both. Ms. Cardinali states it will likely be more problematic to present to FEMA why the County did not go with IEM.

MOTION: Commissioner Council moved to follow staff recommendation and to include a penalty clause in the contract.

SECOND: Commissioner Keefe

VOTE: UNANIMOUS (4-0)

B. UPDATE ON DISASTER DEBRIS REMOVAL AND MONITORING SERVICE CONTRACTS

BACKGROUND:

As a direct result of Hurricane Matthew (DR-4285), there is an urgent need to implement the management, clearing and removal of storm-related debris throughout the unincorporated areas of Cumberland County. In a coordinated effort between the Engineering and Infrastructure Director/Interim Director of Solid Waste and the Emergency Services Director and staff, Purchasing staff recently issued two requests for proposals (RFP) seeking separate contracts for:

1. Disaster Management, Recovery and Consulting Services which was advertised beginning October 14 with a scheduled bid opening of October 24th at 10:00 a.m. Scope: Disaster management, recovery, and consulting services to support the oversight and management of debris recovery contractors. Contractor shall be capable of providing a range of related services including damage assessment, training, emergency planning, infrastructure restoration, and other services as needed and ordered by the County; and,
2. Disaster Debris Clearance and Removal Services which was advertised beginning October 18th with a scheduled bid opening of October 26th at 10:00 a.m. Scope: Work shall consist of clearing and removing any and all "eligible" debris as defined by Federal Emergency Management Agency ("FEMA") Publication 325, all applicable State and Federal Disaster Specific Guidance ("DSG") and policies, and as directed by the debris manager. Work will include 1) examining debris to determine whether or not debris is eligible, burnable or non-burnable, 2) loading the debris, 3) hauling the debris to an approved temporary debris storage and reduction site (TDSRS) or landfill, 4) reducing the debris, 5) hauling the debris to an approved disposal facility, and 6) dumping the debris at the dumpsite or landfill. Debris not defined as eligible by FEMA Publication 325 or State or Federal DSGs or policies will not be loaded, hauled, or dumped under this contract unless written instructions are given to the contractor by the debris manager.

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As of the date of this memo, Purchasing is in the process of reviewing, summarizing and tabulating all RFP results. There are still several steps remaining to reach a point where debris removal can be undertaken by the County.

RECOMMENDATION/PROPOSED ACTION:

For information only. No action is requested at this time.

Tracy Jackson, Assistant County Manager, reviewed the background information recorded above and stated debris removal is heavily regulated and FEMA has a convoluted and complex process for securing reimbursement. Mr. Jackson stated as a result, the County put out RFPs for two separate contracts; overall management for debris removal and the actual hands-on removal of debris from the community as a direct result of Hurricane Matthew in accordance with FEMA rules to get the maximum reimbursement. Mr. Jackson stated staff was able to review the results from companies and consultant weigh in helped guide the County through the process.

Questions and discussion followed regarding C&D and vegetative debris pick up in the unincorporated areas. Mr. Jackson stated it will be difficult to project a schedule until a contractor is in place and the County will be put at risk with FEMA if it pays out of pocket for debris pick up, and if it partners with any municipalities who may not get FEMA reimbursed. Mr. Jackson stated the regulatory side slows the process down and makes it challenging. Ms. Cannon stated a public assistance FEMA agent, who assists local government reimbursement for expenditures, said local government contracts have to be kept separate which means FEMA will not reimburse Cumberland County and the City of Fayetteville together because it could affect FEMA reimbursement. Ms. Cannon also explained if all landfill fees are suspended, the County will not receive FEMA reimbursement because it did not incur the cost.

C. UPDATE ON OTHER RECOVERY EFFORTS

Ms. Cannon stated as an update on other recovery efforts, the County is working on mosquito spraying through the end of November to remediate issues in areas that have been hit the hardest. Ms. Cannon stated this will not be reimbursed by FEMA because of the extensive procurement process that has to be undertaken. Ms. Cannon stated the issue is now and money will be redirected internally.

Commissioner Faircloth inquired regarding eroded river banks. Ms. Cannon stated this is one of the mitigation pieces in which the County is looking to the consultant for assistance. Cecil Combs, Assistant Planning Director, spoke to erosion and sinkholes that will be difficult for the County to deal with because the lands are owned by individuals who will need geo-technical or soil engineering. Mr. Combs stated the County is taking the various situations on a case-by-case basis. A brief discussion followed. Ms. Cannon stated Mr. Jackson has reached out to NCRS and FEMA consultants may also be able to help with the mitigation piece.

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4. PRESENTATION ON IMPACT OF NEW FAIR LABOR STANDARDS ACT (FLSA) REQUIREMENTS EFFECTIVE DECEMBER 1, 2016

BACKGROUND:

During the budget planning process for FY17, staff made the Board of Commissioners aware of pending federal requirements that could affect the overtime status of certain classes of employees. Subsequently, President Obama and the Secretary of the Department of Labor (DOL) announced the publication of the DOL's final rule updating its overtime regulations which automatically extend overtime pay protections to millions of workers within the first year of implementation. The presentation included with this memorandum will attempt to highlight the most important impacts upon Cumberland County as a result of DOL's changes to the FLSA.

The effective date of the final rule is December 1, 2016. Future automatic updates to those thresholds will occur every three years, beginning on January 1, 2020. Based upon analysis by staff, the anticipated cost to the County in FY17 will be approximately \$39,208. This amount is well below the \$100,000 budgeted prior to the release of the final rule concerning changes to the FLSA.

RECOMMENDATION/PROPOSED ACTION:

No action is required. This is for information only.

Mr. Jackson reviewed the background information recorded above and stated the impact on the County has been less than initially anticipated. Dan Domico, Human Resources Analyst, who performed the hands-on analysis, provided the following presentation on the Department of Labor's new overtime rules, which falls under the Fair Labor Standards Act (FLSA) and stated Cumberland County is on track to meet the December 1 date.

Overview

- ▶ New DOL Final Rule Changes
- ▶ Important Considerations
- ▶ Position/Employee Summary
- ▶ Next Steps – County Management
- ▶ Questions

New DOL Changes

- ▶ Salary threshold changing from \$455/week (\$23,660/year) to \$913/week (\$47,476/year).
- ▶ The effective date for the final rule is December 1, 2016.

Important Considerations

- ▶ Positions that make less than \$47,476 CANNOT be exempt, regardless of duties.
- ▶ Non-Exempt employees must be compensated for working overtime
 - Must be paid at time and a half for hours worked over 40 in a work week; or
 - Given time off based on OT accrued at time and a half.

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- Total annual compensation for highly compensated employees (HCE) is subject to a “duties test” to the annual equivalent of the 90th percentile of full-time salaried workers nationally (\$134,004)

Questions followed. In response to a question posed by Commissioner Keefe, Mr. Domico stated a new U.S. President/Administration could change the new overtime rules instituted under President Obama.

Mr. Domico explained in order to be considered exempt, all three tests have to be met: 1) the salary basis in which one receives a fixed salary with no thinking about the quantity or quality of work, 2) the salary level of \$47,476 and 3) the duties test which is the most difficult. Mr. Domico further explained all positions had to be looked at individually and job titles were not an indication of exempt status. Mr. Domico stated options included increasing salaries to the \$47,476 threshold to maintain exempt status or make employees non-exempt to earn leave at a higher rate of time and a half.

Position/Employee Summary

	Positions	Employees
Currently Exempt	526	459
Current Exempt Elected Officials	13	13
As a Result of HR Office Review, number of recommended Exempt	329	303
Estimated Remaining FY17 Cost for Changes:	\$39,208*	
Estimated Recurring FY Cost for Changes:	\$65,768*	

*Includes associated fringe benefits

Mr. Domico stated elected officials are not covered under the FLSA so recommendation in order to clean up the books is to take those positions away because it has no impact on elected officials who do not earn leave. Mr. Domico stated recommendation is that salaries for sixteen employees who are currently exempt be adjusted up to \$47,476 in order to maintain their exempt status and that the others go to non-exempt status because everyone could not be taken to \$47,476 as it would create system wide inequities. Mr. Domico stated the majority of employees who did change from exempt to non-exempt were in the Department of Social Services, Public Health Department and the Library.

Next Steps

- ▶ Implement the changes as a result of the updated FLSA requirements.
- ▶ Hold individual meetings with Department Heads who have staff that will be affected.
- ▶ Employees will be notified of changes in person by their department heads or supervisors.

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Ms. Cannon responded to questions. Mr. Domico stated the salary threshold under the current Administration is scheduled to change every three years.

5. CONSIDERATION OF REQUEST FOR NEW POSITION IN THE COUNTY'S PUBLIC INFORMATION OFFICE

BACKGROUND:

The Public Information Office, which is a section of the County Manager's Office, consists of three positions: the Governmental Affairs Officer, Public Information Specialist and Graphic Design Information Specialist II.

The three-member team is responsible for coordinating external and internal communication with the public, media and employees. The office serves as a central point for receiving and disseminating public information through various outlets, including media releases, employee newsletters, a monthly TV show, weekly newspaper column, bi-weekly newspaper section, brochures, website and social media content and other outreach materials and programs.

The Sheriff's Office has a Public Information Officer and the library system has a five-member Community Relations Department that manages its communications and outreach efforts. The Public Information Office serves all other County departments.

The Chief Public Information Director's position expanded in 2014 with a reclassification to Governmental Affairs Officer. The position became part of the County's management team. The position has operational responsibility for managing public information and governmental communications, including legislative agendas and strategic initiatives.

One of the County's strategic goals is to educate, inform and engage employees, citizens, elected and appointed officials through effective and efficient communications. In order to fulfill the objectives under this goal and better serve all County departments in sharing their message and telling the County's story, the Public Information Office needs additional capacity in the form of a Communications and Outreach Coordinator.

The new position would coordinate media relations and collaborate with the departments for press releases, videos, events and communications initiatives to ensure consistent and favorable messaging.

RECOMMENDATION/PROPOSED ACTION:

Management recommends the Finance Committee approve and forward to the Board of Commissioners the following actions:

1. Approve the establishment of a new Communications & Outreach Coordinator position at Cumberland County salary grade 72 and
2. Approve Budget Ordinance Amendment B171027 in the amount of \$47,186 to fund a new position in the Public Information Office. Federal Labor Standards Act funds were budgeted at \$100,000; however, the impact of FLSA changes is expected to be just under

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\$40,000 for FY17 resulting in excess funds of \$60,000. This revision will transfer excess FLSA funds of \$47,186 to the Administration personnel accounts for salary and fringe benefits.

Please note this amendment requires no additional county funds.

Sally Shutt, Public Information and Governmental Affairs, reviewed the background information recorded above. Ms. Shutt stated the goal is to be proactive in order to tell the County's story to citizens. Ms. Shutt reviewed Management's recommendations recorded above.

MOTION: Commissioner Council moved to approve Management's recommendations.
SECOND: Commissioner Edge
VOTE: UNANIMOUS (4-0)

6. MONTHLY FINANCIAL REPORT

BACKGROUND:

The financial report is included as of September 30, 2016. Highlights include:

- Revenues
 - The first three months of the fiscal year show revenues as expected. Collections are generally slow in the first part of the year. However, this is consistent with rates of prior fiscal years.
- Expenditures
 - General fund expenditures remain in line with budget and prior year trends.
- Crown center expense summary/prepared food and beverage and motel tax
 - Spectra is reporting slightly higher income and slightly lower expenses compared with the same timeframe last fiscal year.
 - Revenues of prepared food and beverage and motel tax are consistent with prior fiscal years.

RECOMMENDATION/PROPOSED ACTION:

No action needed – for information purposes only.

Ms. Evans provided highlights of the financial report for the first quarter of FY17 as recorded above and stated revenues and expenditures are consistent with prior fiscal years.

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7. OTHER ITEMS OF BUSINESS

Ms. Cannon stated the new Solid Waste Director Jerod Roberts will start work on November 14 and will be introduced at the Board of Commissioners' regular meeting on November 21. Ms. Cannon provided a brief bio on Mr. Roberts.

Ms. Cannon responded to questions regarding waiver of HUD guidelines as it relates to Hurricane Matthew. Ms. Cannon stated if the County does not go through the appropriate processes, it will have an audit exception and have to pay the money back as a penalty.

MOTION: Commissioner Council moved to adjourn.

SECOND: Commissioner Edge

VOTE: UNANIMOUS (4-0)

There being no further business, the meeting adjourned at 10:45 a.m.

AMY H. CANNON
County Manager

JAMES E. LAWSON
Deputy County Manager



ITEM NO. 2
MELISSA C. CARDINALI
Assistant County Manager

W. TRACY JACKSON
Assistant County Manager

CUMBERLAND
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NORTH CAROLINA

OFFICE OF THE COUNTY MANAGER

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

TO: BOARD OF COUNTY COMMISSIONERS FINANCE COMMITTEE
FROM: MELISSA C. CARDINALI, ASSISTANT COUNTY MANAGER
DATE: NOVEMBER 23, 2016
SUBJECT: UPDATE ON HEALTH INSURANCE

Presenter(s): Mark Browder, Mark III Employee Benefits

Estimated of Committee Time Needed: 15 Minutes

BACKGROUND

Major changes to the County health insurance plan occurred effective July 1, 2016. Mark Browder will present an update on the current year claims expense since these changes became effective.

RECOMMENDATION

No action by the Committee is needed; this is for information only.

AMY H. CANNON
County Manager

JAMES E. LAWSON
Deputy County Manager



ITEM NO. 3
MELISSA C. CARDINALI
Assistant County Manager

W. TRACY JACKSON
Assistant County Manager

CUMBERLAND
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OFFICE OF THE COUNTY MANAGER

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

TO: FINANCE COMMITTEE

FROM: MELISSA C. CARDINALI, ASSISTANT COUNTY MANAGER

DATE: NOVEMBER 21, 2016

SUBJECT: CONSIDERATION OF A LONG TERM EXTENSION OF THE
MANAGEMENT AGREEMENT WITH SPECTRA VENUE
MANAGEMENT FOR THE CROWN COMPLEX OPERATIONS

Presenter(s):

Estimated of Committee Time Needed: 15

BACKGROUND

On October 7, 2013 the Board of Commissioners approved a contract for Spectra Venue Management (then Global Spectrum) to manage Crown Center Complex operations beginning November 1, 2013. The contract period was for three (3) years.

As the initial contract period comes to an end, it is time to consider a long term extension of the management agreement. Representatives from Spectra Venue will be in attendance at the Finance Committee meeting to discuss the proposed extension.

Attached is the summary of proposed changes to the contract.

RECOMMENDATION

Management and the County Attorney are seeking general direction for the proposed extension in order to develop a contract. The proposed contract will be brought back to the Finance Committee at the January 5, 2017 meeting.



Spectra Venue Management
 Crown Complex, Fayetteville, NC
 Summary of Key Contract Extension Terms
 As of September 16, 2016

CONFIDENTIAL AND NON-BINDING
 FOR DISCUSSION PURPOSES ONLY

Purpose This document has been drafted by Spectra Venue Management to begin the discussion of a long-term extension of the Management Agreement for the Crown Complex in Fayetteville, NC with the Cumberland County Civic Center Commission "Commission" under the terms proposed below.

Financial Terms

	Current	Proposed
Term	The current Management Agreement expires on November 1, 2018, however, the Commission has the right to terminate the agreement without cause on the 3rd anniversary of the effective date (November 1, 2016), or, the Commission may extend the Management Agreement under the same terms and conditions for 2 years through November 1, 2018. The Civic Center Commission is slated to vote on this issue at the September 27, 2016 Commission Meeting.	<ul style="list-style-type: none"> The Commission will extend the Spectra Management Agreement under the existing terms and conditions through June 30, 2017. This change is proposed in order to have the current management agreement run concurrent to the Crown Complex fiscal year. Upon the expiration of the abbreviated extension, a new 5 year agreement will take effect and run concurrent with the facility fiscal year from July 1, 2017 through June 30, 2022 (the initial term). At the conclusion of the initial term of the new Management Agreement, the Commission will have the sole option to extend Spectra Venue Management for an additional 5 years from July 1, 2023 through June 30, 2027.
Capital Investment	<ul style="list-style-type: none"> Spectra has contributed One Hundred Fifty Thousand Dollars (\$150,000.00) towards revenue enhancing projects at the Crown Complex. Specifically, this capital expenditure was utilized to transform an underutilized concourse area into the ESPN Radio Upper Deck. This contribution is amortized on a straight line basis over a 10 year period at the rate of 1/120 per month commencing on the effective date of the Management Agreement. Upon termination or expiration of the Management Agreement for any reason, the Commission shall immediately pay Spectra any unamortized amount of the contribution. 	<ul style="list-style-type: none"> Spectra will contribute a total of Two Hundred Thousand Dollars (\$200,000.00) to be used as follows: <ul style="list-style-type: none"> Seventy-Five Thousand Dollars (\$75,000.00) to be released immediately upon contract signing and used to fund the feasibility study for the new performing arts One Hundred Twenty Five Thousand Dollars (\$125,000.00) to be released on July 1, 2017 and is to be dedicated to an Event Fund. These investments, along with the remaining unamortized balance of the initial \$150,000.00 investment, will be amortized on a straight line basis over a 10 year period at the rate of 1/120 per month commencing on the effective date of the new Management Agreement with Spectra. In the event Spectra's agreement is terminated for any reason before the end of the 10 year amortization period, the Commission will repay Spectra the unamortized balance of the investment. Any money remaining in the Event Fund at the end of the Agreement would revert to the Commission.
Fixed Management Fee	<ul style="list-style-type: none"> The current Fixed Management Fee is \$97,541. This represents a base Fixed Management Fee of \$96,000.00 adjusted for local CPI over the last 3 years. 	<ul style="list-style-type: none"> The Fixed Management Fee will be Ninety Six Thousand Dollars (\$96,000.00). The Fixed Management Fee shall be subject to annual increases tied to changes in local CPI.
Incentive Fee	<ul style="list-style-type: none"> The incentive fee is twenty two percent (22%) of revenue generated in excess of a Benchmark capped at 100% of the Fixed Management Fee for any such Operating Year. The incentive fee shall not be paid to Spectra to any extent if Spectra fails to achieve at least 95% of the bottom line net profit/loss budget number in any such Operating Year. 	<ul style="list-style-type: none"> The incentive fee shall be twenty two percent (22%) of revenue generated in excess of a Benchmark capped at 200% of the Fixed Management Fee for any such Operating Year. The incentive fee shall not be paid to Spectra to any extent if Spectra fails to achieve at least 95% of the bottom line net profit/loss budget number in any such Operating Year.
Benchmark	<ul style="list-style-type: none"> The Benchmark was established jointly between Cumberland County and Spectra by avergaing gross revenue generated at the Crown Complex for the 3 years prior to Spectra Venue Management taking over management duties of the Crown Complex. The Benchmark for gross revenue is set at \$2,458,268.00. 	<ul style="list-style-type: none"> Based on performance over the last 2+ years, the Benchmark shall be raised to \$4,500,000.00. This represents a Benchmark increase of over 2 million dollars, or, 83.1% over the current Benchmark.
Spectra Ticketing and Fan Engagement	<ul style="list-style-type: none"> The Spectra Ticketing agreement at the Crown Complex commenced on July 1, 2015 and continues for five (5) years expiring on June 30, 2020. 	<ul style="list-style-type: none"> The Spectra Ticketing agreement at the Crown Complex shall be extended under the same terms and conditions to be coterminous with the Venue Management Agreement and will expire on June 30, 2022.

AMY H. CANNON
County Manager

JAMES E. LAWSON
Deputy County Manager



ITEM NO. 4
MELISSA C. CARDINALI
Assistant County Manager

W. TRACY JACKSON
Assistant County Manager

CUMBERLAND
★ **COUNTY** ★
NORTH CAROLINA

OFFICE OF THE COUNTY MANAGER

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

TO: FINANCE COMMITTEE MEMBERS

FROM: W. TRACY JACKSON, ASST. COUNTY MANAGER 

THROUGH: AMY H. CANNON, COUNTY MANAGER

DATE: NOVEMBER 21, 2016

SUBJECT: APPROVAL OF A TEMPORARY PART-TIME POSITION AT ANIMAL CONTROL

Requested By: W. Tracy Jackson, Asst. County Manager

Presenter(s): W. Tracy Jackson, Asst. County Manager

Estimate of Committee Time Needed: 10 Minutes

BACKGROUND:

The Animal Control Department is in need of a temporary part-time position in their administrative office that will help with the transition of a replacement Administrative Program Officer I due to a forthcoming retirement. Dr. John Lauby, DVM, Animal Control Director, wishes to create a 19 hour a week position that will allow the retiring employee to come back on a temporary basis in order to train her replacement.

The current Administrative Officer performs a wide array of duties such as HR/Payroll, contract review, fees and fines, software administration, and fielding complaints and concerns from the public. This retiree's extensive experience, skills and qualifications will be hard to replace, and we believe it is in the best interest of the department and county to allow her to work on a part-time basis until a new hire is trained.

The funding for this position would be taken from lapsed salaries within the Animal Control Department and is proposed to last until the end of FY17. If approved, the temporary/part-time position would become effective on Monday, February, 6, 2017.

RECOMMENDATION/PROPOSED ACTION:

Staff recommends approval of a temporary part-time Administrative Program Officer I position at Animal Control to be funded from February 6, 2017 through June 30, 2017.

VICKI EVANS
Finance Director



ITEM NO. 5

ROBERT TUCKER
Accounting Supervisor

IVONNE MENDEZ
Accounting Supervisor

FINANCE OFFICE

4th Floor, Room No. 451, Courthouse • PO Box 1829 • Fayetteville, North Carolina 28302-1829

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

TO: FINANCE COMMITTEE
FROM: VICKI EVANS, FINANCE DIRECTOR *VE*
DATE: NOVEMBER 22, 2016
SUBJECT: MONTHLY FINANCIAL REPORT – OCTOBER YTD FY17

Presenter(s): Vicki Evans, Finance Director

Estimate of Committee Time Needed: 5 Minutes

BACKGROUND

The financial report is included as of October 31, 2016. Highlights include:

- Revenues
 - Overall revenues are consistent with this time last fiscal year, with one exception
 - Sales Tax collections are notably less for July 2017 compared with July 2016
- Expenditures
 - The areas of General Administration, Buildings & Grounds, total Law Enforcement, and Social Services show total year-to-date expenditures being less as a result of an accounting practice change implemented this fiscal year of not automatically rolling FY16 year-end encumbered amounts to FY17
 - General Government Other is higher because governmental utilities were consolidated within this line and encumbered for the entire fiscal year and last fiscal year they were not
 - Mental Health Other is significantly less as a result of the budgeted and contracted decrease of funds to Alliance Behavioral Health
- Crown center expense summary/prepared food and beverage and motel tax
 - Spectra is reporting slightly less overall operating expense compared with the same timeframe last fiscal year
 - Revenues of prepared food and beverage and motel tax are consistent with prior fiscal years

RECOMMENDATION/PROPOSED ACTION

No action needed – for information purposes only.

Celebrating Our Past...Embracing Our Future

CUMBERLAND COUNTY REVENUE SUMMARY

GENERAL FUND	FY2017							FY2016								
	Actual				Total	Budget	%	Actual				Total	Budget	%		
	Jul-Sep	Oct	Nov	Dec				Jul-Sep	Oct	Nov	Dec					
Category 10: Ad Valorem Tax																
Real, Personal, Public - Current	14,832,395	22,299,231			37,131,626	153,901,517	24.13%	13,642,225	25,359,579			39,001,804	152,104,412	25.64%		
Motor Vehicles - Current	12,571	4,609			17,180	0	0.00%	6,390	422			6,811	0	0.00%		
Motor Vehicle - Tax & Tag	3,285,162	1,508,272			4,793,434	15,773,637	30.39%	2,970,628	1,362,278			4,332,907	15,771,299	27.47%		
Prior Years & Other	971,478	144,060			1,115,538	2,866,000	38.92%	868,625	252,619			1,121,244	3,321,000	33.76%		
Total	19,101,606	23,956,172	0	0	43,057,778	172,541,154	24.96%	17,487,868	26,974,898	0	0	44,462,766	171,196,711	25.97%		
Category 20: Other Taxes																
Sales Tax (1¢ + Art 40 + 42+ 44+ 46)	0	2,964,680			2,964,680	40,912,780	7.25%	0	3,368,724			3,368,724	39,702,971	8.48%		
Pet Registration Fees	61,131	20,559			81,690	209,880	38.92%	44,263	21,305			65,568	284,837	23.02%		
Sales Tax Video & Telecommunications	132,195	0			132,195	556,500	23.75%	130,347	0			130,347	556,500	23.42%		
Other Taxes	227,806	142,026			369,832	1,011,300	36.57%	219,268	61,832			281,099	1,011,300	27.80%		
Total	421,132	3,127,265	0	0	3,548,397	42,690,460	8.31%	393,878	3,451,861	0	0	3,845,739	41,555,608	9.25%		
Category 30: Unrestricted Intergovernmental																
ABC Store 3.5%	0	224,236			224,236	690,000	32.50%	0	209,142			209,142	600,000	34.86%		
ABC Store Profit	0	0			0	1,400,000	0.00%	564,893	0			564,893	1,100,000	51.35%		
Fay Sales Tax Equalization-Original	0	0			0	2,290,000	0.00%	0	0			0	2,218,318	0.00%		
Fay Sales Tax Equalization	0	0			0	4,834,800	0.00%	0	0			0	4,501,358	0.00%		
Wade Sales Tax Equalization	0	0			0	1,000	0.00%	0	0			0	500	0.00%		
Eastover Sales Tax Equalization	0	0			0	0	0.00%	0	0			0	0	0.00%		
Stedman Sales Tax Equalization	0	0			0	132	0.00%	0	0			0	100	0.00%		
Spring Lake Sales Tax Equalization	0	0			0	356,800	0.00%	0	0			0	100,000	0.00%		
Godwin Sales Tax Equalization	0	0			0	2,300	0.00%	0	0			0	1,500	0.00%		
Other	102,527	145,603			248,130	929,993	26.68%	204,184	151,889			356,073	1,423,544	25.01%		
Total	102,527	369,839	0	0	472,366	10,505,025	4.50%	769,077	361,031	0	0	1,130,108	9,945,320	11.36%		
Category 40: Restricted Intergovernmental																
Health	686,938	1,694,038			2,380,976	5,824,318	40.88%	559,504	477,454			1,036,958	5,233,576	19.81%		
Mental Health Consolidation	451,064	60,682			511,746	338,345	151.25%	64,479	23,527			88,006	327,176	26.90%		
Social Services	5,862,789	3,549,064			9,411,853	50,718,918	18.56%	8,018,420	1,695,207			9,713,627	50,144,246	19.37%		
Library	78,044	0			78,044	485,290	16.08%	194,766	29,689			224,455	544,800	41.20%		
Child Support Enforcement	294,069	366,330			660,399	3,677,472	17.96%	607,008	1,250			608,258	3,862,607	15.75%		
Other	411,056	75,525			486,578	2,180,505	22.31%	152,172	428,161			580,333	2,298,952	25.24%		
Total	7,783,960	5,745,639	0	0	13,529,596	63,224,848	21.40%	9,596,349	2,655,288	0	0	12,251,637	62,411,357	19.63%		
Category 50: Licenses & Permits																
Register of Deeds	423,141	110,776			533,917	1,212,050	44.05%	388,125	123,026			511,151	1,163,232	43.94%		
Inspections	134,205	32,132			166,337	737,500	22.55%	190,740	121,032			311,772	634,500	49.14%		
Total	557,346	32,132	0	0	700,254	1,949,550	35.92%	578,865	244,058	0	0	822,923	1,797,732	45.78%		
Category 60: Sales & Service																
Animal Control	101,057	26,888			127,945	268,923	47.58%	66,893	27,993			94,886	277,885	34.15%		
Health Department	1,066,432	137,428			1,203,860	4,319,819	27.87%	654,447	631,743			1,286,190	4,359,410	29.50%		
Library Fees	45,691	12,982			58,673	194,200	30.21%	50,077	15,572			65,649	248,117	26.46%		
Sheriff Fees	657,293	223,446			880,739	3,873,000	22.74%	220,802	96,044			316,846	3,743,114	8.46%		
Social Services Fees	18,261	450			18,711	107,903	17.34%	15,952	7,740			23,692	154,587	15.33%		
Other	109,792	113,142			222,934	1,179,358	18.90%	70,393	32,261			102,654	1,370,473	7.49%		
Total	1,998,526	514,336	0	0	2,512,862	9,943,203	25.27%	1,078,565	811,353	0	0	1,889,918	10,153,586	18.61%		
Category 70: Miscellaneous																
Interest Income	51,950	42,845			94,795	218,741	43.34%	15,823	12,250			28,073	227,993	12.31%		
CFVMC	3,714,637	0			3,714,637	3,721,673	99.81%	3,690,982	0			3,690,982	3,721,673	99.18%		
Other	296,169	855,714			1,151,883	1,667,139	69.09%	216,528	70,137			286,665	692,666	41.39%		
Total	4,062,756	898,559	0	0	4,961,315	5,607,553	88.48%	3,923,334	82,387	0	0	4,005,721	4,642,332	86.29%		
Subtotal Category 10-70	34,027,853	34,643,942	0	0	68,782,568	306,461,793	22.44%	33,827,936	34,580,876	0	0	68,408,812	301,702,646	22.67%		
Category 90: Other Financing Sources																
Sale of Land & Buildings	10,655	10,480			21,135	0	0.00%	984	0			984	0	0.00%		
Gain/Loss	0	0			0	0	0.00%	0	0			0	0	0.00%		
Sale of Fixed Assets/Cash Proceeds	219,945	0			219,945	31,260	0.00%	40,342	0			40,342	0	0.00%		
Transfers	0	0			0	5,666,286	0.00%	0	956,797			956,797	5,574,344	17.16%		
Installment /Purchase Revenue	0	0			0	0	0.00%	0	0			0	0	0.00%		
Fund Balance - Former Health	0	0			0	0	0.00%	0	0			0	0	0.00%		
Fund Balance - Property Revaluations	0	0			0	0	0.00%	0	0			0	147,696	0.00%		
Fund Balance Maintenance/Renovations	0	0			0	0	0.00%	0	0			0	783,400	0.00%		
Fund Balance - Health	0	0			0	910,878	0.00%	0	0			0	697,481	0.00%		
Fund Balance - Special	0	0			0	0	0.00%	0	0			0	0	0.00%		
Fund Balance - Mental Health Transfer	0	0			0	3,019,050	0.00%	0	0			0	3,066,985	0.00%		
Fund Balance -Economic Incentives	0	0			0	531,159	0.00%	0	0			0	233,711	0.00%		
Fund Balance - Water & Sewer	0	0			0	250,000	0.00%	0	0			0	500,000	0.00%		
Fund Balance Appropriated	0	0			0	15,864,862	0.00%	0	0			0	14,483,929	0.00%		
Total	230,600	10,480	0	0	241,080	26,273,495	0.00%	41,326	956,797	0	0	998,123	25,487,546	0.00%		
Total General Fund	34,258,453	34,654,422	0	0	69,023,648	332,735,288	20.74%	33,869,262	0	0	0	69,406,935	327,190,192	21.21%		

GENERAL FUND SUMMARY OF OBLIGATIONS

GENERAL FUND	FY2017							FY2016						
	Actual					Budget	% Obligated	Actual					Budget	% Obligated
	Jul-Sep	Oct	Nov	Dec	Total			Jul-Sep	Oct	Nov	Dec	Total		
General Administration	5,792,012	959,687			6,751,699	20,475,137	32.98%	5,386,168	1,944,514			7,330,682	19,693,773	37.22%
Buildings & Grounds	2,064,832	812,925			2,877,757	6,913,559	41.62%	3,392,614	1,002,005			4,394,619	8,805,357	49.91%
General Government														
Debt Service	926,325	630,565			1,556,890	24,127,231	6.45%	1,040,475	726,018			1,766,493	24,877,001	7.10%
General Government Other	1,870,574	267,196			2,137,770	8,429,539	25.36%	610,682	186,008			796,690	3,603,786	22.11%
Total General Government	2,796,899	897,761	0	0	3,694,660	32,556,770	11.35%	1,651,157	912,025	0	0	2,563,183	28,480,787	9.00%
Law Enforcement														
Sheriff	8,343,333	1,097,769			9,441,102	27,104,390	34.83%	7,113,080	2,487,398			9,600,478	26,105,030	36.78%
Jail	4,912,121	2,518,403			7,430,524	23,628,539	31.45%	6,046,205	2,470,259			8,516,464	23,305,344	36.54%
Total Law Enforcement	13,255,454	3,616,172	0	0	16,871,626	50,732,929	33.26%	13,159,285	4,957,657	0	0	18,116,942	49,410,374	36.67%
Public Safety	2,006,088	474,943			2,481,031	7,655,157	32.41%	1,864,924	764,870			2,629,794	7,833,074	33.57%
Health														
Health All Other	6,792,954	1,632,871			8,425,825	23,690,255	35.57%	5,746,666	2,430,200			8,176,866	21,959,782	37.24%
Total Health Department	6,792,954	1,632,871	0	0	8,425,825	23,690,255	35.57%	5,746,666	2,430,200	0	0	8,176,866	21,959,782	37.24%
Mental Health														
Mental Health Other (County)	2,533,618	25,832			2,559,450	3,202,137	79.93%	4,935,800	62,315			4,998,115	5,814,287	85.96%
Social Services														
Social Services	11,026,322	2,429,893			13,456,215	44,990,699	29.91%	9,583,286	5,004,824			14,588,110	43,604,716	33.46%
Other DSS Programs	4,712,096	2,604,463			7,316,559	27,579,406	26.53%	5,218,272	2,224,829			7,443,101	28,182,762	26.41%
Total Social Services	15,738,418	5,034,356	0	0	20,772,774	72,570,105	28.62%	14,801,558	7,229,653	0	0	22,031,211	71,787,478	30.69%
Other Human Services														
Child Support Enforcement	1,535,239	336,603			1,871,842	5,028,036	37.23%	1,371,015	467,291			1,838,306	4,849,157	37.91%
Other HS Programs	120,999	26,843			147,842	424,380	34.84%	104,977	40,383			145,360	405,519	35.85%
Total Human Services	1,656,238	363,446	0	0	2,019,684	5,452,416	37.04%	1,475,992	507,673	0	0	1,983,665	5,254,676	37.75%
Library														
Library	3,598,157	702,055			4,300,212	11,273,686	38.14%	3,352,710	1,019,416			4,372,126	10,884,767	40.17%
Library Other	60,100	11,674			71,774	343,303	20.91%	119,734	28,289			148,023	452,637	32.70%
Total Library	3,658,257	713,729	0	0	4,371,986	11,616,989	37.63%	3,472,444	1,047,705	0	0	4,520,149	11,337,404	39.87%
Culture & Recreation	357,785	2,363			360,148	435,612	82.68%	386,003	0			386,003	466,129	82.81%
Economic Development	1,127,930	336,886			1,464,816	6,039,413	24.25%	1,181,699	476,222			1,657,922	6,310,475	26.27%
Subtotal	57,780,485	14,845,139	0	0	72,651,456	241,340,479	30.10%	57,454,310	21,334,840	0	0	78,789,150	237,153,596	33.22%
Education														
County School Current Exp	19,682,316	6,560,772			26,243,088	78,729,271	33.33%	19,473,582	6,491,194			25,964,776	77,894,329	33.33%
Goodyear Incentive	0	0			0	243,613	0.00%	0	0			0	243,613	0.00%
Sales Tax Equalization	0	0			0	845,128	0.00%	0	0			0	845,128	0.00%
FTCC Current Expense	2,656,947	885,649			3,542,596	10,627,787	33.33%	2,526,129	842,043			3,368,172	10,104,516	33.33%
FTCC PEG	0	0			0	47,397	0.00%	0	0			0	47,397	0.00%
FTCC Capital Outlay	0	0			0	901,613	0.00%	0	0			0	901,613	0.00%
Total Education	22,339,263	7,446,421	0	0	29,785,684	91,394,809	32.59%	21,999,711	7,333,237	0	0	29,332,948	90,036,596	32.58%
Total General Fund	80,119,748	22,291,560	0	0	102,437,140	332,735,288	30.79%	79,454,021	28,668,077	0	0	108,122,098	327,190,192	33.05%

CUMBERLAND COUNTY REVENUE SUMMARY

PREPARED FOOD & BEVERAGE	200	FY2017						FY2016							
		Actual				Total	Budget	% Recognized	Actual				Total	Budget	% Recognized
		Jul-Sep	Oct	Nov	Dec				Jul-Sep	Oct	Nov	Dec			
Category 10: Ad Valorem Tax															
1225 Interest & Penalty - Food & Occupancy		9,384	2,688			12,072	50,000	24.14%	14,827	3,459			18,286	50,000	36.57%
Category 20: Other Taxes															
1015 Food & Beverage Tax		1,613,739	526,754			2,140,493	5,818,385	36.79%	1,573,241	492,555			2,065,796	5,507,413	37.51%
1120 Food & Beverage Tax - All Prior		31,318	9,922			41,240	50,000	82.48%	26,711	7,886			34,597	50,000	69.19%
Total		1,645,057	536,676	-	-	2,181,733	5,868,385	37.18%	1,599,952	500,441	-	-	2,100,393	5,557,413	37.79%
Category 70: Miscellaneous															
7002 Interest Income		159	(159)			-	350	0.00%	159	514			673	350	192.29%
7662 Returned Check		-	-			-	-	0.00%	-	-			-	-	0.00%
Total		159	(159)	-	-	-	350	0.00%	159	514	-	-	673	350	192.29%
Category 90: Other Financing Sources															
9901 Fund Balance Appropriated		-	-			-	1,664,067	0.00%	-	-			-	2,102,780	0.00%
Total Prepared Food & Beverage		1,654,600	539,205	-	-	2,193,805	7,582,802	37.07%	1,614,938	504,414	-	-	2,119,352	7,710,543	37.79%

CIVIC CENTER MOTEL TAX	601	FY2017						FY2016							
		Actual				Total	Budget	% Recognized	Actual				Total	Budget	% Recognized
		Jul-Sep	Oct	Nov	Dec				Jul-Sep	Oct	Nov	Dec			
Category 10: Ad Valorem Tax															
1225 Interest & Penalty - Food & Occupancy		-	-			-	-	0.00%	-	-			-	-	0.00%
Category 20: Other Taxes															
2600 Room Occupancy Tax - Auditorium		374,947	113,806			488,753	1,308,686	37.35%	378,855	106,667			485,522	1,190,340	40.79%
2605 Room Occupancy Tax - All Prior		-	-			-	-	0.00%	-	-			-	-	0.00%
Total		374,947	113,806	-	-	488,753	1,308,686	37.35%	378,855	106,667	-	-	485,522	1,190,340	40.79%
Category 70: Miscellaneous															
7002 Interest Income		-	-			-	-	0.00%	98	248			346	-	0.00%
Category 90: Other Financing Sources															
9901 Fund Balance Appropriated		-	-			-	-	0.00%	-	-			-	27,767	0.00%
Total Civic Center Motel Tax		374,947	113,806	-	-	488,753	1,308,686	37.35%	378,953	106,915	-	-	485,868	1,218,107	40.82%

CROWN CENTER EXPENSE SUMMARY (CUMBERLAND COUNTY)

	FY2017							FY2016						
	Actual				Total	Budget	% Recognized	Actual				Total	Budget	% Recognized
July-Sept	Oct	Nov	Dec	July-Sept				Oct	Nov	Dec				
Operating Expenses														
Other	39,979	6,098			46,077	231,985	19.86%	81,520	(79,931)			1,589	377,600	0.42%
Capital Outlay	113,727	23,486			137,213	242,000	0.00%	-	-			-	-	0.00%
Roof	-	-			-	-	0.00%	-	-			-	-	0.00%
Engineer Fee	-	-			-	-	0.00%	-	-			-	-	0.00%
Global Operating Fee	2,335,902	(105,075)			2,230,827	4,461,654	50.00%	2,118,284	-			2,118,284	4,236,567	50.00%
Global Management Fee	32,514	8,128			40,642	97,542	41.67%	32,352	-			32,352	97,056	33.33%
Global Incentive Payment	-	-			-	97,542	0.00%	-	-			-	97,056	0.00%
Total Operating Expenses	2,522,122	(67,363)	-	-	2,454,759	5,130,723	47.84%	2,232,156	(79,931)	-	-	2,152,225	4,808,279	44.76%
Non-Operating Expenses Debt Service - Coliseum														
Federal Bond Interest Subsidy	-	8,300			-	-	0.00%	-	-			-	-	0.00%
Prin/Int BAB	-	-			-	237,046	0.00%	-	-			-	246,807	0.00%
Prin/Int RZED	-	-			-	136,242	0.00%	-	-			-	141,852	0.00%
Prin/Int 09B	-	-			-	3,266,125	0.00%	-	-			-	3,265,663	0.00%
Prin/Int BTA CIP	-	-			-	356,138	0.00%	-	-			-	356,138	0.00%
Total Nonoperating Expenses	-	8,300	-	-	-	3,995,551	0.00%	-	-	-	-	-	4,010,460	0.00%

CROWN CENTER FINANCIAL SUMMARY (SPECTRA)

	FY2017							FY2016						
	Actual				Total	Budget	% Recognized	Actual				Total	Budget	% Recognized
July-Sept	Oct	Nov	Dec	July-Sept				Oct	Nov	Dec				
Event Income														
Direct Event Income	179,303	45,633			224,936	963,622	23.34%	143,137	86,234			229,371	963,085	23.82%
Ancillary Income	60,919	57,552			118,471	423,695	27.96%	42,779	77,777			120,556	412,453	29.23%
Event Operating Income	240,222	103,185	-	-	343,407	1,387,317	24.75%	185,916	164,011	-	-	349,927	1,375,538	25.44%
Signage and Suites Income	40,397	16,143			56,540	145,588	38.84%	36,024	23,046			59,070	114,867	51.42%
Miscellaneous Income	49,163	15,636			64,799	227,000	28.55%	20,454	40,992			61,446	140,000	43.89%
Total Event Income	329,782	134,964	-	-	464,746	1,759,905	26.41%	242,394	228,049	-	-	470,443	1,630,405	28.85%
Operating Expenses (Indirect)														
Indirect Expense	910,518	339,556			1,250,074	4,559,197	27.42%	1,017,921	410,538			1,428,459	4,333,623	32.96%
Total Operating Expenses	910,518	339,556	-	-	1,250,074	4,559,197	27.42%	1,017,921	410,538	-	-	1,428,459	4,333,623	32.96%
Event Inc over Operating Exp	(580,736)	(204,592)	-	-	(785,328)	(2,799,292)		(775,527)	(182,489)	-	-	(958,016)	(2,703,218)	