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Clerk to the Board

KELLIE BEAM
Deputy Clerk

CUMBERLAND
★ COUNTY ★
NORTH CAROLINA

BOARD OF COMMISSIONERS

MEMORANDUM

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

FROM: Candice H. White, Clerk to the Board

DATE: December 30, 2016

SUBJECT: Finance Committee Meeting – Thursday, January 5, 2017

There will be a regular meeting of the Finance Committee on Thursday, January 5, 2017 at 9:30 AM in Room 564 of the Cumberland County Courthouse located at 117 Dick Street, Fayetteville, NC.

AGENDA

1. Election of Chairman (**No Materials**)
2. Approval of Minutes – December 1, 2016 Finance Committee Regular Meeting (**Pg. 2**)
3. Approval of Bond Counsel Pursuant to a Request for Proposal Process (**Pg. 13**)
4. Monthly Financial Report (**Pg. 15**)
5. 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

December 1, 2016 Finance Committee

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CUMBERLAND COUNTY FINANCE COMMITTEE
COURTHOUSE, 117 DICK STREET, 5TH FLOOR, ROOM 564
DECEMBER 1, 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
Commissioner-Elect Michael Boose

OTHERS: Amy Cannon, County Manager
Tracy Jackson, Assistant County Manager
Melissa Cardinali, Assistant County Manager
Sally Shutt, Governmental Affairs Officer
Rick Moorefield, County Attorney
Vicki Evans, Finance Director
Deborah Shaw, Budget Analyst
Heather Harris, Budget Analyst
Kim Cribb, Budget Analyst and Grants Coordinator
Tammy Gillis, Director of Internal Audit and Wellness Services
Mark Browder, Mark III Employee Benefits
Jim Grafstrom, Crown Complex General Manager/Spectra
Venue Management
Cecil Combs, Planning and Inspections Deputy Director
Jim Blackwell PE, Interim Solid Waste Director
Jerod Roberts, Solid Waste Director
Candice H. White, Clerk to the Board
Press

Commissioner Lancaster called the meeting to order.

Amy Cannon, County Manager, requested the addition of Consideration of Approval of Change Order to the Ann Street Haul Road Construction Contract as Item 5. with the remaining items renumbered accordingly. Consensus followed.

1. APPROVAL OF MINUTES – NOVEMBER 3, 2016 FINANCE COMMITTEE
REGULAR MEETING

MOTION: Commissioner Edge moved to approve the November 3, 2016 regular meeting minutes.

SECOND: Commissioner Council

VOTE: UNANIMOUS (4-0)

2. PRESENTATION ON FY2017 HEALTH INSURANCE PLAN PERFORMANCE BY
MARK BROWDER, MARK III EMPLOYEE BENEFITS

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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/PROPOSED ACTION:

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

Mark Browder, Mark III Employee Benefits, stated the review will show how the plan has been performing over the last four months and comparing that against the prior plan year. Mr. Browder provided the following review:

Medical Plan Review

- 2015 – 2016 was a difficult plan year.
- Health of the population, claims, and Health Care Reform were the driving factors in the claims increases.
- Plan design changes were made to offset claims costs along with a funding increase.
- Waist Incentive was approved to provide healthy lifestyle reward.
- The plan is Self-funded, which provides the lowest cost method of funding health coverage with fixed cost being only 9.2% of total plan cost; plan bid last saved \$900,000 of fixed cost in process.

2016-2017 Plan Experience

Active									
Date	Subs	Members	Medical	Pharmacy	Total Claims		Total Cost	Stop-loss Credits	Net Costs
July-16	1,843	2,905	\$881,845.17	\$251,926.27	\$1,133,771.44		\$1,273,158.10	\$0.00	\$1,273,158.10
August-16	1,851	2,923	\$678,397.85	\$335,456.84	\$1,013,854.69		\$1,147,683.39	\$0.00	\$1,147,683.39
September-16	1,844	2,914	\$705,504.63	\$279,136.22	\$984,640.85		\$1,210,017.67	\$0.00	\$1,210,017.67
October-16	1,852	2,933	\$509,961.87	\$264,713.04	\$774,674.91		\$912,212.69	\$0.00	\$912,212.69
Total	7,390	11,675	\$2,775,709.52	\$1,131,232.37	\$3,906,941.89		\$4,543,071.85	\$0.00	\$4,543,071.85
			Rx/Sub/Mth	\$153.08	\$528.68			0.00%	
Pre-65 Retirees									
Date	Subs	Members	Medical	Pharmacy	Total Claims		Total Cost	Stop-loss Credits	Net Costs
July-16	303	350	\$132,915.06	\$80,274.23	\$213,189.29		\$234,744.00	\$0.00	\$234,744.00
August-16	298	345	\$169,382.13	\$130,939.43	\$300,321.56		\$321,522.24	\$0.00	\$321,522.24
September-16	296	342	\$165,097.20	\$112,708.38	\$277,805.58		\$298,896.12	\$0.00	\$298,896.12
October-16	300	345	\$190,155.07	\$77,757.00	\$267,912.07		\$289,288.08	\$0.00	\$289,288.08
Total	1,197	1,382	\$657,549.46	\$401,679.04	\$1,059,228.50		\$1,144,450.44	\$0.00	\$1,144,450.44
			Rx/Sub/Mth	\$335.57	\$884.90			0.00%	
Post-65 Retirees									
Date	Subs	Members	Medical	Pharmacy	Total Claims		Total Cost	Stop-loss Credits	Net Costs
July-16	501	502	\$46,470.91	\$109,697.80	\$156,168.71		\$191,744.56	\$0.00	\$191,744.56
August-16	505	506	\$43,388.29	\$145,712.83	\$189,101.12		\$224,959.03	\$0.00	\$224,959.03
September-16	505	506	\$19,992.20	\$133,285.92	\$153,278.12		\$189,188.97	\$0.00	\$189,188.97
October-16	508	509	\$73,073.14	\$104,861.23	\$177,934.37		\$214,055.31	\$0.00	\$214,055.31
Total	2,019	2,023	\$182,924.54	\$493,557.78	\$676,482.32		\$819,947.87	\$0.00	\$819,947.87
			Rx/Sub/Mth	\$244.46	\$335.06			0.00%	
Combined									
Date	Subs	Members	Medical	Pharmacy	Total Claims	Pharmacy/Clinic Wellness	Total Cost	Stop-loss Credits	Net Costs
July-16	2,647	3,757	\$1,061,231.14	\$441,898.30	\$1,503,129.44	\$125,000.00	\$1,699,646.66	\$0.00	\$1,699,646.66
August-16	2,654	3,774	\$891,168.27	\$612,109.10	\$1,503,277.37	\$125,000.00	\$1,694,164.66	\$0.00	\$1,694,164.66
September-16	2,645	3,762	\$890,594.03	\$525,130.52	\$1,415,724.55	\$125,000.00	\$1,823,102.76	\$0.00	\$1,823,102.76
October-16	2,660	3,787	\$773,190.08	\$447,331.27	\$1,220,521.35	\$125,000.00	\$1,540,556.08	\$0.00	\$1,540,556.08
Total	10,606	15,080	\$3,616,183.52	\$2,026,469.19	\$5,642,652.71	\$500,000.00	\$6,757,470.16	\$0.00	\$6,757,470.16
			Rx/Sub/Mth	\$191.07	\$532.02			0.00%	
				97.97%	76.90%				

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Mr. Browder stated for 2016 2017, the plan performance markedly improved and was down 23% in the first four months this year as compared to 2015–2016, which was a typical year, and claims are running about 20% better than 2015-2016. Mr. Browder referenced the benefits payment trend below and stated the County was running \$1.8 to \$1.9 million for the first eight months of 2015-2016 compared to the last four months when it was running \$1.4 to \$1.5 million and the most recent month when it was running \$1.2 million.

Positive Plan Trend

Cumberland County	Total Number of Employees	Benefit Payments	Stop-Loss Credits	Net Claims
November-15	2,611	\$1,498,503.25	\$6,496.97	\$1,492,006.28
December-15	2,611	\$1,800,802.03	\$62,547.05	\$1,738,254.98
January-16	2,624	\$1,677,199.62	\$3,758.85	\$1,673,440.77
February-16	2,639	\$1,614,740.57	\$45,463.76	\$1,569,276.81
March-16	2,634	\$1,838,243.38	\$146,986.05	\$1,691,257.33
April-16	2,640	\$2,124,395.52	\$209,723.66	\$1,914,671.86
May-16	2,645	\$1,941,597.60	\$284,309.48	\$1,657,288.12
June-16	2,643	\$1,986,904.62	\$137,631.13	\$1,849,273.49
July-16	2,647	\$1,503,129.44	\$0.00	\$1,503,129.44
August-16	2,654	\$1,503,277.37	\$0.00	\$1,503,277.37
September-16	2,645	\$1,415,724.55	\$0.00	\$1,415,724.55
October-16	2,660	\$1,220,521.35	\$0.00	\$1,220,521.35
Total	31,653	\$20,125,039.30	\$896,916.95	\$19,228,122.35

The last 4 months of claims experience is a marked improvement over the prior 8 months.

Top 15 Episodes-Most Recent Year

Episode	Claimants	Allowed Amount	Allowed Amount/Claimant	Allowed PMPM
Diabetes	521	\$1,607,270	\$3,085	\$35.92
Ischemic Heart Disease	181	\$1,501,497	\$8,296	\$33.55
Hypertension	1,350	\$1,133,742	\$840	\$25.33
Chronic Renal Failure	73	\$855,708	\$11,722	\$19.12
Malignant Neoplasm - Breast	46	\$756,163	\$16,438	\$16.90
Joint Degeneration - Back	288	\$704,661	\$2,447	\$15.75
Malignant Neoplasm - Pulmonary	10	\$631,044	\$63,104	\$14.10
Adult Rheumatoid Arthritis	43	\$556,175	\$12,934	\$12.43
Joint Degeneration - Knee/Lower Leg	194	\$544,195	\$2,805	\$12.16
Obesity	587	\$478,122	\$815	\$10.68
Routine Exam	1,524	\$472,502	\$310	\$10.56
COPD	108	\$456,482	\$4,227	\$10.20
Leukemia	7	\$409,558	\$58,508	\$9.15
Non-Malignant Neoplasm - Female Genitourinary Tract	84	\$399,166	\$4,752	\$8.92
Atrial-Fibulation & Flutter	44	\$363,603	\$8,264	\$8.13

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Mr. Browder reviewed the top 15 episodes recorded above and stated improving the health of the population continues to be a focus. Mr. Browder stated there was high level participation in the screenings that were just conducted and the results were good. Mr. Browder reviewed the 2017-2018 initiatives below and stated the value of the HSA is that it helps employees who are part of the plan to be better consumers of healthcare dollars and affords them the opportunity to save for future healthcare costs.

2017-2018 Initiatives

- Implement the HSA in 2017–2018 for employee consumerism and personal savings for future health care cost.
- The \$250 weight/waist incentive reward for health improvement will be delivered for employees meeting the metrics.
- We are going to address the risks of tobacco to the population and the plan, within legal limits.
- Prescription drug benefit modification.

Mr. Browder stated North Carolina has a legal products law and you cannot ban or restrict a legal product like tobacco. Mr. Browder stated however there are incentives that can be put in place to help educate and motivate the cessation of tobacco.

Melissa Cardinali, Assistant County Manager, recalled last year the Board approved that employee prescriptions filled at a pharmacy would be applied to the \$150 deductible and the only time that would not occur would be when the employee used the County pharmacy, which has seen a huge increase in utilization to include extended hours. Ms. Cardinali stated the County thought the drug deductible had been set up and it was set up but for only Tiers 2, 3, and 4; however, it was not set up for Tier 1 so only a co-pay was being charged. Ms. Cardinali stated BCBS was contacted and it confirmed the above. Ms. Cardinali stated the financial implication to the County was about \$200,000 but it is believed that the benefit to the employee probably outweighs that amount because they have access to generic drugs and a low co-pay on holidays, after hours and Sunday afternoon when the County pharmacy is closed. Ms. Cardinali stated the recommendation to BCBS was to maintain that structure for the remainder of the year rather than go back and attempt to charge Tier 1 drugs to the \$150 deductible. Ms. Cardinali stated should this be problematic to the Finance Committee, it can be re-addressed. Mr. Browder stated what the Board of Commissioners approved was submitted to BCBS's pharmacy management Prime but they failed to implement it as instructed; however, not having Tier 1 applied to the \$150 deductible is to the benefit of employees.

Commissioner Adams requested that BCBS share half the cost or some portion or penalty thereof since the County submitted it correctly and BCBS was responsible for the error. Mr. Browder stated he would submit the request. Questions followed. Mr. Browder stated about 85% of drugs go to generic with only about 15% going to brand.

Commissioner Council asked how close the savings of 21% to 23% was to the 2013-2014 year. Ms. Cardinali stated she would provide that information. In response to a question posed by Commissioner Keefe, Ms. Cannon stated health insurance savings stay in a health insurance fund. Ms. Cardinali stated the goal is to stabilize health insurance costs and have a very strong fund balance in the health insurance fund so as the years cycle, the fund can be relied on and not have significant swings.

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

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.

The summary of proposed changes to the contract is recorded below.

RECOMMENDATION/PROPOSED ACTION:

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.

Jim Grafstrom, Crown Complex General Manager/Spectra Venue Management, introduced individuals from Spectra Venue Management and stated the current Management Agreement is a three year guarantee and a two year optional extension by County Commissioners to take Spectra Venue Management through November 1, 2018. Mr. Grafstrom stated the proposal is to extend the agreement as it currently stands through June 30, 2017 and then have a new five year agreement taken effect from July 1, 2017 through June 30, 2022 with the sole option to extend the Spectra Venue Management for an additional five years from July 1, 2022 through June 30, 2027.

As for capital investment, Mr. Grafstrom stated Spectra contributed \$150,000 towards revenue enhancing projects at the Crown Complex, specifically to transform an underutilized concourse area into the ESPN Radio Upper Deck or bar/lounge area which has generated additional revenue in the form of private functions. Mr. Grafstrom stated as part of the proposed extension, Spectra would contribute an additional \$200,000 with \$75,000 to be released immediately upon approval and used to fund the feasibility study for the new performing arts center and \$125,000 to be dedicated to an Event Fund. Commissioner Council stated the Board of Commissioners has not voted for a feasibility study for a performing arts center. Mr. Grafstrom stated the Civic Center Commission gave Spectra a directive that they would like to see the feasibility study happen so the suggestion is to release the money for that purpose; however, that money can be used for whatever purpose chosen. Commissioner Edge asked Mr. Grafstrom whether he was aware of a study conducted by the Arts Council with a recommendation for a performing arts center. Mr. Grafstrom responded in the affirmative. Commissioner Council asked that the language regarding the feasibility study be removed. Mr. Grafstrom stated that would be acceptable and language could state the \$75,000 would be released to be used at the discretion of the Board of Commissioners. Commissioner Keefe stated the Civic Center Commission takes care of studies

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and contracts and the Board of Commissioners only approve the facilities, and although the Arts Council conducted a study, it did not include an in depth economic impact of a performing arts center. Questions and discussion followed.

 SPECTRA <small>BY CONCERT SPECTATOR</small>		Spectra Venue Management Crown Complex, Fayetteville, NC Summary of Key Contract Extension Terms As of September 16, 2016		CONFIDENTIAL AND NON-BIDDING 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				
Term	Current 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.	Proposed <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 averaging 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. 		

Mr. Grafstrom continued a review of the Summary of Key Contract Extension Terms recorded above and stated the current fixed Management Fee is \$97,541 which represents a base fee of \$96,000 adjusted for local CPI over the last three years. Mr. Grafstrom stated for the new five year term, the proposal is for \$96,000 subject to annual increase tied to changes in local CPI again.

Mr. Grafstrom stated the incentive fee Spectra could earn is based on a gross revenue benchmark of roughly \$2.45 million which was set by averaging gross revenues derived from the Crown Complex over three years prior to Spectra's management on November 1, 2013. Mr. Grafstrom stated the proposal is for that benchmark, based on Spectra's performance over the last three years, to be raised by \$2 million to \$4.45 million. Mr. Grafstrom stated this is more in line with the gross revenue Spectra has been able to generate at the facility during its operation and represents a benchmark increase of 83.1% over the current benchmark. Mr. Grafstrom

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stated the proposal is also that the incentive fee structure remain the same with Spectra earning 22% over the agreed upon benchmark, capped at 200% of Spectra's management fee; current cap is 100% of Spectra's management fee.

Mr. Grafstrom stated the Spectra Ticketing agreement commenced on July 1, 2015 and continues for five years expiring on June 30, 2020. Mr. Grafstrom stated the proposal is that contract be extended to run coterminous with the new management agreement which will expire on June 30, 2022.

Commissioner Lancaster stated management is seeking general direction for the proposed extension in order to develop a contract with a recommendation that the proposed contract will be brought back to the Finance Committee at the January 5, 2017 meeting. Mr. Moorefield inquired regarding consensus of the Finance Committee for the capital investment language and stated this needs to be resolved in order to move forward. Commissioner Faircloth stated there needs to be more communication between the Civic Center Commission and the Board of Commissioners and suggested that the \$75,000 be included as a placeholder. One of the individuals representing Spectra stated the \$200,000 can be included to be dispersed as mutually agreed upon by the Civic Center Commission and Board of Commissioners. Mr. Moorefield stated for expediency that language will be used and the final resolution can be addressed afterwards.

4. APPROVAL OF A TEMPORARY PART-TIME POSITION AT ANIMAL CONTROL

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.

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Tracy Jackson, Assistant County Manager, reviewed the background information and recommendation/proposed action recorded above. Mr. Jackson stated the Administrative Program Officer will retire and in terms of succession planning, come back as allowed by the State Retirement System on a temporary basis to help train her replacement. Commissioner Adams stated succession planning and having individuals in place when employees leave needs to be addressed so the County does not find itself in this situation. Commissioner Faircloth concurred and stated this could have been accomplished six months ago, although he is not opposed to this situation. Commissioner Adams stated he was likewise not opposed in this situation.

MOTION: Commissioner Council moved to approve a temporary part-time Administrative Program Officer I position at Animal Control to be funded from February 6, 2017 through June 30, 2017.
SECOND: Commissioner Edge
VOTE: UNANIMOUS (4-0)

5. CONSIDERATION OF APPROVAL OF CHANGE ORDER TO THE ANN STREET HAUL ROAD CONSTRUCTION CONTRACT

BACKGROUND:

At the November 2nd Board of Commissioners meeting, the Board approved to award a contract in the amount of \$346,293.75 to Bentley Development Company, Inc. for the construction of a new haul road for the Subtitle D landfill as well as Budget Ordinance Amendment B170037 in the amount out \$363,694. The budget amendment included a 5% contingency.

During construction, it was determined by Bentley Development Company, Inc. that the estimated depth of existing intermediate soil cover by the consulting engineer was underestimated. Therefore, additional intermediate soil cover needs to be purchased and placed by the contractor. The contractor's surveyor has determined that an additional 1,533 cubic yards of soil material is needed for intermediate cover. The contract is a unit price contract so a price for furnishing and installing the intermediate cover has already been established. This cost is \$36/cubic yard which results in an increase of \$55,188 for this line item.

Please keep in mind that regardless of the contractor selected for the project, they too would be facing the same scenario of having to provide more soil material for intermediate cover. Furthermore, because there was less intermediate cover than initially estimated, this meant there was more waste that had to be excavated and disposed of at the working face. The unit price cost of disposing of the excess waste is \$4.75/cubic yard. An additional 2,098 cubic yards of waste had to be moved, resulting in an increased cost of \$9,965.50.

In addition, the water truck owned by the County that is utilized for dust control broke down last week. Bentley Development Company, Inc. has a water truck on-site and has agreed to let the County utilize their truck for the price of \$700. This is significantly less than the County can lease a water truck from Gregory Poole.

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Therefore, the Finance Committee is being asked to approve the change orders in the amount of \$65,853.50 for the additional soil material needed for intermediate cover and the use of the contractor's water truck until such time the County's truck is repaired.

RECOMMENDATION/PROPOSED ACTION:

The Solid Waste Director along with County Management recommends that the Finance Committee approve the following recommendations.

1. Approve a change order for the existing contract with Bentley Development Company in the amount of \$65,853.50 for the additional soil material needed for intermediate cover, the additional waste that had to be moved and the use of their water truck until such time the County's water truck is repaired.
2. Approve Budget Ordinance Amendment B171034 in the amount of \$65,854 for the Haul Road improvement project.

Please note this amendment requires the use of Solid Waste fund balance.

3. Authorize the County Manager to approve the change orders and necessary budget amendment upon the Finance Committee's approval to prevent any delays in the construction of the new haul road. This item will then be placed on the Board of Commissioner's agenda for the December 19th meeting to be retroactively approved by the Board of Commissioners.

Ms. Cardinali reviewed the background information recorded above. Ms. Cardinali stated this is a unit cost contract and this cost would have occurred regardless of the contractor because the contractor is not the source of the additional cover that is needed. Ms. Cardinali reviewed the recommendation/proposed action recorded above.

Commissioner Keefe asked whether the consulting engineer was a separate contract. Ms. Cardinal stated the contract with CDM was a separate contract. Commissioner Keefe asked whether CDM was bonded. Jerod Roberts, Solid Waste Director, stated he does not know whether CDM is bonded but they have been the consulting engineer for the landfill for several years. Commissioner Keefe stated he felt this is the result of an error by CDM. Jim Blackwell, Interim Solid Waste Director, stated this is a result of underground conditions, the quantities for which could not be exactly estimated, and this is why the unit price was utilized. Ms. Cardinali stated this is not unusual with a facility like a landfill and there is uncertainty about what is underneath or how compact it may be.

Commissioner Faircloth inquired about the Solid Waste fund balance. Ms. Cannon stated the Solid Waste enterprise fund must maintain a minimum of 8% according to policy. Ms. Cardinali stated she would relay Commissioner Keefe's concerns to Jeffrey Brown, Engineering and Infrastructure Director and CDM.

DRAFT

- MOTION:** Commissioner Edge moved to approve a change order for the existing contract with Bentley Development Company in the amount of \$65,853.50 for the additional soil material needed for intermediate cover, the additional waste that had to be moved and the use of their water truck until such time the County's water truck is repaired; to approve Budget Ordinance Amendment B171034 in the amount of \$65,854 for the Haul Road improvement project with this amendment requiring the use of Solid Waste fund balance; and to authorize the County Manager to approve the change orders and necessary budget amendment upon the Finance Committee's approval to prevent any delays in the construction of the new haul road. This item will then be placed on the Board of Commissioner's agenda for the December 19th meeting to be retroactively approved by the Board of Commissioners.
- SECOND:** Commissioner Council
- VOTE:** UNANIMOUS (4-0)

6. MONTHLY FINANCIAL REPORT

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.

Vicki Evans, Finance Director, reviewed highlights of the financial report as of October 31, 2016

DRAFT

as recorded above. Ms. Evans stated sales tax collections are down \$400,000 compared to last year for July sales. Ms. Evans explained the accounting practice change that resulted in some areas year-to-date expenditures being less and also explained Mental Health Other is significantly less because the County is not providing directly the full \$4.8 million as it has in the past; there was a decrease in this budget year to \$2.3 million.

Commissioner Keefe asked whether July sales tax collections were a concern since they were down from the last fiscal year and whether services sale taxes had any effect on this. Ms. Evans stated she did not think services sale tax had an effect and collections were down because non-profit refunds occurred in July. Ms. Cannon stated she did not think any conclusion could be reached about sales tax collections based on one month. Ms. Cannon stated tax collections are generally up and down and as collections continue, some conclusions may be able to be reached.

Commissioner Edge stated in the past, Cumberland County has compared its sales tax collections to other military communities.

7. OTHER ITEMS OF BUSINESS

There were no other items of business.

MOTION: Commissioner Edge moved to adjourn.

SECOND: Commissioner Council

VOTE: UNANIMOUS (4-0)

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

VICKI EVANS
Finance Director



ITEM NO. 3.
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 JANUARY 5, 2017
MEETING OF THE FINANCE COMMITTEE**

TO: FINANCE COMMITTEE

FROM: VICKI EVANS, FINANCE DIRECTOR *VE*

DATE: DECEMBER 28, 2016

SUBJECT: APPROVAL OF BOND COUNSEL PURSUANT TO A REQUEST FOR PROPOSAL PROCESS

Presenter(s): Vicki Evans, Finance Director

Estimate of Committee Time Needed: 5 Minutes

BACKGROUND

A request for proposal for bond counsel was advertised in June 2016. A total of seven responses were received from various entities located across the state of North Carolina. County Attorney Rick Moorefield, Assistant County Manager Melissa Cardinali and Finance Director Vicki Evans collectively reviewed the responses, selected three firms for interviews and conducted interviews in early December. Based on the responses to the requests for proposals, years and depth of experience and interview presentation, the interviewers ranked the firms in the following order:

1. Womble Carlyle – with representatives of the Raleigh office presenting
2. Parker Poe – with representatives of the Raleigh office presenting
3. McGuire Woods/Charleston Group – with a representative of the Raleigh office presenting for McGuire Woods and a representative of the Fayetteville office presenting for the Charleston Group

In terms of overall quoted costs, each proposal included examples of different financing types. Quotes by entity are as follows with the lowest for each type shown in green:

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	Womble Carlyle	Parker Poe	McGuire Woods/ Charleston
Financing Type	Quoted Amount		
\$50M GO bonds	45,000	30,000	50,000
\$70M revenue bonds	60,000 - 75,000	70,000	60,000
\$50M COPs	60,000	55,000	45,000
\$10M installment	35,000	25,000	15,000
\$100M fixed GO bonds	55,000	40,000	50,000
\$100M LO bonds	60,000	70,000	45,000

During consideration of the interviews, the County Attorney noted the applicability of the policy of providing local preference for services. The policy states: *It is the policy of Cumberland County that all contracts for the provision of services in any amount and all contracts for the purchase of apparatus, materials, supplies and equipment in which the aggregate purchase price in any single contract is less than \$30,000 shall be awarded to local vendors or suppliers, to the greatest extent possible, in accordance with the further conditions set out herein.*

For the purpose of implementing this policy, local vendors or suppliers shall be those who demonstrate that they pay business personal or real property taxes to Cumberland County and are either self-employed residents of Cumberland County or employ at least one resident of Cumberland County as an employee or officer of the contracting business entity.

Even though McGuire Woods/Charleston Group was ranked lowest of the three firms that were interviewed, the interviewers found the following to be significant:

1. McGuire Woods/Charleston Group agreed that McGuire Woods would be the contact for all matters, make the determination as to the division of the county's work between the two firms and invoice for all county work.
2. Although the Charleston Group is a small firm without resources comparable to the other firms that were considered, it is a Fayetteville firm with a local presence and significant community involvement which meets the requirements of the local preference policy.
3. McGuire Woods/Charleston Group proposed the lowest fees in four of the six categories.

For these reasons, the interviewers recommend McGuire Woods/Charleston Group as co-bond counsel.

RECOMMENDATION/PROPOSED ACTION

Management recommends that the Finance Committee approve the bond counsel contract award to McGuire Woods/Charleston Group to serve as co-bond counsel and forward to the Board of Commissioners meeting for its consideration at the January 17, 2017 meeting.

VICKI EVANS
Finance Director



ITEM NO. 4.
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 JANUARY 5, 2017
MEETING OF THE FINANCE COMMITTEE**

TO: FINANCE COMMITTEE
FROM: VICKI EVANS, FINANCE DIRECTOR *VE*
DATE: DECEMBER 28, 2016
SUBJECT: MONTHLY FINANCIAL REPORT – NOVEMBER YTD FY17

Presenter(s): Vicki Evans, Finance Director

Estimate of Committee Time Needed: 5 Minutes

BACKGROUND

The financial report is included as of November 30, 2016. Highlights for the general fund include:

- Revenues
 - Current real and personal property taxes continue at a pace similar to past years
 - Motor vehicle tax revenues are slightly higher compared to last fiscal year
 - Sales tax is lower compared to last fiscal year. The state is also experiencing less tax revenue than what was projected. Staff continually monitor these revenues, however it is still early in the fiscal year to project negative growth for the year.
- Expenditures
 - Consistent with last month's report, overall general fund expenditures are lower compared with the same timeframe last fiscal year
- Crown center expense summary/prepared food and beverage and motel tax
 - Consistent with last month's report, Spectra is reporting slightly less overall operating expense compared with the same timeframe last fiscal year

RECOMMENDATION/PROPOSED ACTION

No action needed – for information purposes only.

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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	45,887,558		83,019,184	153,901,517	53.94%	13,642,225	25,359,579	46,584,228		85,586,032	152,104,412		56.27%	
Motor Vehicles - Current	12,571	4,609	4,418		21,598	0	0.00%	6,390	422	9		6,820	0		0.00%	
Motor Vehicle - Tax & Tag	3,285,162	1,508,272	1,281,384		6,074,818	15,773,637	38.51%	2,970,628	1,362,278	1,468,695		5,801,602	15,771,299		36.79%	
Prior Years & Other	971,478	144,060	201,369		1,316,907	2,866,000	45.95%	868,625	252,619	218,702		1,339,946	3,321,000		40.35%	
Total	19,101,606	23,956,172	47,374,729	0	90,432,507	172,541,154	52.41%	17,487,868	26,974,898	48,271,634	0	92,734,400	171,196,711	0	54.17%	
Category 20: Other Taxes																
Sales Tax (1¢ + Art 40 + 42+ 44+ 46)	0	2,964,680	3,433,058		6,397,738	40,912,780	15.64%	0	3,368,724	3,482,465		6,851,189	39,702,971		17.26%	
Pet Registration Fees	61,131	20,559	9,642		91,332	209,880	43.52%	44,263	21,305	17,196		82,764	284,837		29.06%	
Sales Tax Video & Telecommunications	132,195	0	0		132,195	556,500	23.75%	130,347	0	0		130,347	556,500		23.42%	
Other Taxes	227,806	142,026	61,950		431,782	1,011,300	42.70%	219,268	61,832	87,312		368,411	1,011,300		36.43%	
Total	421,132	3,127,265	3,504,650	0	7,053,047	42,690,460	16.52%	393,878	3,451,861	3,586,973	0	7,432,712	41,555,608	0	17.89%	
Category 30: Unrestricted Intergovernmental																
ABC Store 3.5%	0	224,236	0		224,236	690,000	32.50%	0	209,142	0		209,142	600,000		34.86%	
ABC Store Profit	0	0	0		0	1,400,000	0.00%	564,893	0	409,452		974,345	1,100,000		88.58%	
Fay Sales Tax Equalization-Original	0	0	0		0	2,290,000	0.00%	0	0	0		0	2,218,318		0.00%	
Fay Sales Tax Equalization	0	0	0		0	4,578,000	0.00%	0	0	0		0	4,501,358		0.00%	
Wade Sales Tax Equalization	0	0	0		0	1,000	0.00%	0	0	0		0	500		0.00%	
Eastover Sales Tax Equalization	0	0	0		0	0	0.00%	0	0	0		0	0		0.00%	
Stedman Sales Tax Equalization	0	0	0		0	132	0.00%	0	0	0		0	100		0.00%	
Spring Lake Sales Tax Equalization	0	0	0		0	356,800	0.00%	0	0	0		0	100,000		0.00%	
Godwin Sales Tax Equalization	0	0	0		0	2,300	0.00%	0	0	0		0	1,500		0.00%	
Other	102,527	145,603	95,270		343,400	1,186,793	28.94%	204,184	151,889	153,547		509,620	1,429,177		35.66%	
Total	102,527	369,839	95,270	0	567,636	10,505,025	5.40%	769,077	361,031	562,999	0	1,693,107	9,950,953	0	17.01%	
Category 40: Restricted Intergovernmental																
Health	686,938	1,694,038	929,511		3,310,487	5,824,318	56.84%	559,504	477,454	509,614		1,546,572	5,233,576		29.55%	
Mental Health Consolidation	451,064	60,682	20,940		532,686	338,345	157.44%	64,479	23,527	46,672		134,678	327,176		41.16%	
Social Services	5,862,789	3,549,064	4,200,095		13,611,948	50,718,918	26.84%	8,018,420	1,695,207	3,532,793		13,246,420	50,153,859		26.41%	
Library	78,044	0	63,266		141,310	530,946	26.61%	194,766	29,689	78,708		303,163	598,800		50.63%	
Child Support Enforcement	294,069	366,330	370,049		1,030,448	3,677,472	28.02%	607,008	1,250	309,465		917,723	3,862,607		23.76%	
Other	411,056	75,525	141,112		627,690	2,799,564	22.42%	152,172	428,161	58,853		639,186	2,251,452		28.39%	
Total	7,783,960	5,745,639	5,724,973	0	19,254,569	63,889,563	30.14%	9,596,349	2,655,288	4,536,105	0	16,787,742	62,427,470	0	26.89%	
Category 50: Licenses & Permits																
Register of Deeds	423,141	110,776	118,747		652,664	1,212,050	53.85%	388,125	123,026	103,419		614,570	1,163,232		52.83%	
Inspections	134,205	32,132	52,331		218,668	487,500	44.85%	190,740	121,032	59,180		370,952	634,500		58.46%	
Total	557,346	32,132	171,078	0	871,332	1,699,550	51.27%	578,865	244,058	162,599	0	985,522	1,797,732	0	54.82%	
Category 60: Sales & Service																
Animal Control	101,057	26,888	27,165		155,110	268,923	57.68%	66,893	27,993	31,631		126,517	277,885		45.53%	
Health Department	1,066,432	137,428	44,344		1,248,204	4,347,111	28.71%	654,447	631,743	432,471		1,718,661	4,359,410		39.42%	
Library Fees	45,691	12,982	14,794		73,467	194,200	37.83%	50,077	15,572	14,607		80,256	248,117		32.35%	
Sheriff Fees	657,293	223,446	244,737		1,125,476	3,873,000	29.06%	220,802	96,044	688,514		1,005,360	3,743,114		26.86%	
Social Services Fees	18,261	450	12,180		30,891	107,903	28.63%	15,952	7,740	150		23,842	154,587		15.42%	
Other	109,792	113,142	34,492		257,426	1,433,358	17.96%	70,393	32,261	16,899		119,553	1,370,473		8.72%	
Total	1,998,526	514,336	377,712	0	2,890,574	10,224,495	28.27%	1,078,565	811,353	1,184,272	0	3,074,190	10,153,586	0	30.28%	
Category 70: Miscellaneous																
Interest Income	51,950	42,845	147,222		242,017	218,741	110.64%	15,823	12,250	105,211		133,284	227,993		58.46%	
CFVMC	3,714,637	0	0		3,714,637	3,721,673	99.81%	3,690,982	0	0		3,690,982	3,721,673		99.18%	
Other	296,169	855,714	80,921		1,232,804	1,704,219	72.34%	216,528	70,137	82,002		368,667	692,666		53.22%	
Total	4,062,756	898,559	228,143	0	5,189,458	5,644,633	91.94%	3,923,334	82,387	187,213	0	4,192,934	4,642,332	0	90.32%	
Subtotal Category 10-70	34,027,853	34,643,942	57,476,555	0	126,259,123	307,194,880	41.10%	33,827,936	34,580,876	58,491,795	0	126,900,607	301,724,392	0	42.06%	
Category 90: Other Financing Sources																
Sale of Land & Buildings	10,655	10,480	(643)		20,492	0	0.00%	984	0	5,855		6,839	0		0.00%	
Gain/Loss	0	0	0		0	0	0.00%	0	0	0		0	0		0.00%	
Sale of Fixed Assets/Cash Proceeds	219,945	0	6,170		226,115	124,408	181.75%	40,342	0	151,888		192,230	0		0.00%	
Transfers	0	0	0		0	5,666,286	0.00%	0	956,797	0		956,797	5,574,344		17.16%	
Installment /Purchase Revenue	0	0	0		0	0	0.00%	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 - Property Revaluations	0	0	0		0	0	0.00%	0	0	0		0	147,696		0.00%	
Fund Balance Maintenance/Renovations	0	0	0		0	0	0.00%	0	0	0		0	783,400		0.00%	
Fund Balance - Health	0	0	0		0	937,324	0.00%	0	0	0		0	697,481		0.00%	
Fund Balance - Special	0	0	0		0	0	0.00%	0	0	0		0	0		0.00%	
Fund Balance - Mental Health Transfer	0	0	0		0	3,019,050	0.00%	0	0	0		0	3,066,985		0.00%	
Fund Balance -Economic Incentives	0	0	0		0	531,159	0.00%	0	0	0		0	233,711		0.00%	
Fund Balance - Water & Sewer	0	0	0		0	250,000	0.00%	0	0	0		0	500,000		0.00%	
Fund Balance Appropriated	0	0	0		0	16,014,862	0.00%	0	0	0		0	14,361,463		0.00%	
Total	230,600	10,480	5,527	0	246,607	26,543,089	0.00%	41,326	956,797	157,743	0	1,155,866	25,365,080	0	0.00%	
Total General Fund	34,258,453	34,654,422	57,482,082	0	126,505,730	333,737,969	37.91%	33,869,262	35,537,673	58,649,538	0	128,056,473	327,089,472	0	39.15%	

GENERAL FUND SUMMARY OF OBLIGATIONS

GENERAL FUND	FY2017							FY2016						
	Actual					Budget	%	Actual					Budget	%
	Jul-Sep	Oct	Nov	Dec	Total			Jul-Sep	Oct	Nov	Dec	Total		
General Administration	5,792,012	959,687	1,498,945		8,250,644	20,522,323	40.20%	5,386,168	1,944,514	1,152,689		8,483,371	19,699,406	43.06%
Buildings & Grounds	2,064,832	812,925	425,572		3,303,329	6,944,839	47.57%	3,392,614	1,002,005	335,870		4,730,489	8,812,323	53.68%
General Government														
Debt Service	926,325	630,565	4,110,406		5,667,296	24,127,231	23.49%	1,040,475	726,018	4,102,851		5,869,344	24,877,001	23.59%
General Government Other	1,870,574	267,196	389,608		2,527,378	9,132,353	27.67%	610,682	186,008	198,362		995,052	3,603,786	27.61%
Total General Government	2,796,899	897,761	4,500,014	0	8,194,674	33,259,584	24.64%	1,651,157	912,025	4,301,213	0	6,864,396	28,480,787	24.10%
Law Enforcement														
Sheriff	8,343,333	1,097,769	1,882,795		11,323,897	27,166,258	41.68%	7,113,080	2,487,398	2,087,644		11,688,122	26,105,030	44.77%
Jail	4,912,121	2,518,403	1,515,593		8,946,117	23,647,598	37.83%	6,046,205	2,470,259	1,894,627		10,411,091	23,305,344	44.67%
Total Law Enforcement	13,255,454	3,616,172	3,398,388	0	20,270,014	50,813,856	39.89%	13,159,285	4,957,657	3,982,271	0	22,099,213	49,410,374	44.73%
Public Safety	2,006,088	474,943	566,041		3,047,072	7,692,237	39.61%	1,864,924	764,870	529,071		3,158,865	7,709,142	40.98%
Health														
Health All Other	6,792,954	1,632,871	1,997,556		10,423,381	23,743,993	43.90%	5,746,666	2,430,200	1,951,922		10,128,788	21,959,782	46.12%
Total Health Department	6,792,954	1,632,871	1,997,556	0	10,423,381	23,743,993	43.90%	5,746,666	2,430,200	1,951,922	0	10,128,788	21,959,782	46.12%
Mental Health														
Mental Health Other (County)	2,533,618	25,832	350,387		2,909,837	3,202,137	90.87%	4,935,800	62,315	46,878		5,044,993	5,814,287	86.77%
Social Services														
Social Services	11,026,322	2,429,893	4,190,719		17,646,934	44,990,699	39.22%	9,583,286	5,004,824	2,970,699		17,558,809	43,614,329	40.26%
Other DSS Programs	4,712,096	2,604,463	2,235,970		9,552,529	27,579,406	34.64%	5,218,272	2,224,829	2,185,262		9,628,363	28,182,762	34.16%
Total Social Services	15,738,418	5,034,356	6,426,689	0	27,199,463	72,570,105	37.48%	14,801,558	7,229,653	5,155,961	0	27,187,172	71,797,091	37.87%
Other Human Services														
Child Support Enforcement	1,535,239	336,603	336,917		2,208,759	5,028,036	43.93%	1,371,015	467,291	349,318		2,187,624	4,849,157	45.11%
Other HS Programs	120,999	26,843	25,920		173,762	424,380	40.94%	104,977	40,383	27,142		172,502	405,519	42.54%
Total Human Services	1,656,238	363,446	362,837	0	2,382,521	5,452,416	43.70%	1,475,992	507,673	376,460	0	2,360,125	5,254,676	44.91%
Library														
Library	3,598,157	702,055	677,844		4,978,056	11,273,686	44.16%	3,352,710	1,019,416	786,890		5,159,016	10,884,767	47.40%
Library Other	60,100	11,674	4,215		75,989	392,959	19.34%	119,734	28,289	16,643		164,666	452,637	36.38%
Total Library	3,658,257	713,729	682,059	0	5,054,045	11,666,645	43.32%	3,472,444	1,047,705	803,533	0	5,323,682	11,337,404	46.96%
Culture & Recreation	357,785	2,363	14,500		374,648	435,612	86.00%	386,003	0	0		386,003	466,129	82.81%
Economic Development	1,127,930	336,886	385,034		1,849,850	6,039,413	30.63%	1,181,699	476,222	402,799		2,060,721	6,311,475	32.65%
Subtotal	57,780,485	14,845,139	20,257,635	0	93,259,478	242,343,160	38.48%	57,454,310	21,334,840	19,038,667	0	97,827,817	237,052,876	41.27%
Education														
County School Current Exp	19,682,316	6,560,772	6,560,772		32,803,860	78,729,271	41.67%	19,473,582	6,491,194	6,491,194		25,964,776	77,894,329	33.33%
Goodyear Incentive	0	0	0		0	243,613	0.00%	0	0	0		0	243,613	0.00%
Sales Tax Equalization	0	0	0		0	845,128	0.00%	0	0	0		0	845,128	0.00%
FTCC Current Expense	2,656,947	885,649	885,649		4,428,245	10,627,787	41.67%	2,526,129	842,043	842,043		3,368,172	10,104,516	33.33%
FTCC PEG	0	0	0		0	47,397	0.00%	0	0	0		0	47,397	0.00%
FTCC Capital Outlay	0	0	23,573		23,573	901,613	0.00%	0	0	0		0	901,613	0.00%
Total Education	22,339,263	7,446,421	7,469,994	0	37,255,678	91,394,809	40.76%	21,999,711	7,333,237	7,333,237	0	29,332,948	90,036,596	32.58%
Total General Fund	80,119,748	22,291,560	27,727,629	0	130,515,156	333,737,969	39.11%	79,454,021	28,668,077	26,371,904	0	134,494,002	327,089,472	41.12%

CROWN CENTER EXPENSE SUMMARY (CUMBERLAND COUNTY)

	FY2017							FY2016						
	Actual						% Recognized	Actual						% Recognized
	July-Sept	Oct	Nov	Dec	Total	Budget		July-Sept	Oct	Nov	Dec	Total	Budget	
Operating Expenses														
Other	39,979	6,098	(18,855)		27,221	231,985	11.73%	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	8,128		48,770	97,542	50.00%	32,352	-	16,176		48,528	97,056	50.00%
Global Incentive Payment	-	-	-		-	97,542	0.00%	-	-	-		-	97,056	0.00%
Total Operating Expenses	2,522,122	(67,363)	(10,727)	-	2,444,031	5,130,723	47.64%	2,232,156	(79,931)	16,176	-	2,168,401	4,808,279	45.10%
Non-Operating Expenses Debt Service - Coliseum														
Federal Bond Interest Subsidy	-	8,300	-		-	-	0.00%	-	-	-		-	-	0.00%
Prin/Int BAB	-	-	19,523		19,523	237,046	8.24%	-	-	24,404		24,404	246,807	9.89%
Prin/Int RZED	-	-	11,221		11,221	136,242	8.24%	-	-	14,026		14,026	141,852	9.89%
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	30,744	-	30,744	3,995,551	0.77%	-	-	38,430	-	38,430	4,010,460	0.96%

CROWN CENTER FINANCIAL SUMMARY (GLOBAL SPECTRUM)

	FY2017							FY2016						
	Actual						% Recognized	Actual						% Recognized
	July-Sept	Oct	Nov	Dec	Total	Budget		July-Sept	Oct	Nov	Dec	Total	Budget	
Event Income														
Direct Event Income	179,303	45,633	176,608		401,544	963,622	41.67%	143,137	86,234	112,887		342,258	963,085	35.54%
Ancillary Income	60,919	57,552	44,824		163,295	423,695	38.54%	42,779	77,777	73,641		194,197	412,453	47.08%
Event Operating Income	240,222	103,185	221,432	-	564,839	1,387,317	40.71%	185,916	164,011	186,528	-	536,455	1,375,538	39.00%
Signage and Suites Income	40,397	16,143	14,854		71,394	145,588	49.04%	36,024	23,046	12,778		71,848	114,867	62.55%
Miscellaneous Income	49,163	15,636	28,189		92,988	227,000	40.96%	20,454	40,992	10,777		72,223	140,000	51.59%
Total Event Income	329,782	134,964	264,475	-	729,221	1,759,905	41.44%	242,394	228,049	210,083	-	680,526	1,630,405	41.74%
Operating Expenses (Indirect)														
Indirect Expense	910,518	339,556	361,105		1,611,179	4,559,197	35.34%	1,017,921	410,538	327,439		1,755,898	4,333,623	40.52%
Total Operating Expenses	910,518	339,556	361,105	-	1,611,179	4,559,197	35.34%	1,017,921	410,538	327,439	-	1,755,898	4,333,623	40.52%
Event Inc over Operating Exp	(580,736)	(204,592)	(96,630)	-	(881,958)	(2,799,292)		(775,527)	(182,489)	(117,356)	-	(1,075,372)	(2,703,218)	

CUMBERLAND COUNTY REVENUE SUMMARY

PREPARED FOOD & BEVERAGE	200	FY2017						FY2016							
		Actual					Budget	% Recognized	Actual					Budget	% Recognized
		Jul-Sep	Oct	Nov	Dec	Total			Jul-Sep	Oct	Nov	Dec	Total		
Category 10: Ad Valorem Tax															
1225 Interest & Penalty - Food & Occupancy		9,384	2,688	5,097		17,169	50,000	34.34%	14,827	3,459	3,509		21,795	50,000	43.59%
Category 20: Other Taxes															
1015 Food & Beverage Tax		1,613,739	526,754	511,097		2,651,590	5,818,385	45.57%	1,573,241	492,555	447,892		2,513,688	5,507,413	45.64%
1120 Food & Beverage Tax - All Prior		31,318	9,922	1,183		42,423	50,000	84.85%	26,711	7,886	1,284		35,881	50,000	71.76%
Total		1,645,057	536,676	512,280	0	2,694,013	5,868,385	45.91%	1,599,952	500,441	449,176	0	2,549,569	5,557,413	45.88%
Category 70: Miscellaneous															
7002 Interest Income		159	(159)	0		0	350	0.00%	159	514	444		1,117	350	319.14%
7662 Returned Check		-	-	-		-	-	0.00%	-	-	-		-	-	0.00%
Total		159	(159)	-	-	-	350	0.00%	159	514	444	-	1,117	350	319.14%
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	517,377	-	2,711,182	7,582,802	45.81%	1,614,938	504,414	453,129	-	2,572,481	7,710,543	45.87%

CIVIC CENTER MOTEL TAX	601	FY2017						FY2016							
		Actual					Budget	% Recognized	Actual					Budget	% Recognized
		Jul-Sep	Oct	Nov	Dec	Total			Jul-Sep	Oct	Nov	Dec	Total		
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	161,608		650,361	1,308,686	49.70%	378,855	106,667	115,141		600,663	1,190,340	50.46%
2605 Room Occupancy Tax - All Prior		-	-	-		-	-	0.00%	-	-	-		-	-	0.00%
Total		374,947	113,806	161,608	-	650,361	1,308,686	49.70%	378,855	106,667	115,141	-	600,663	1,190,340	50.46%
Category 70: Miscellaneous															
7002 Interest Income		-	-	-		-	-	0.00%	98	248	157		503	-	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	161,608	-	650,361	1,308,686	49.70%	378,953	106,915	115,298	-	601,166	1,218,107	50.50%