
CUMBERLAND COUNTY BOARD OF COMMISSIONERS
CUMBERLAND COUNTY COURTHOUSE-117 DICK STREET-FAYETTEVILLE, NC.
CONFERENCE ROOM 564 - 8:30 AM
MARCH 3, 2016
SPECIAL MEETING – WORK SESSION

1. Approval of Agenda
2. Introduction of Interim Solid Waste Director- Jim Blackwell, P.E. **(No Materials)**
3. Consideration of Health Insurance Plan Recommendations **(Pg. 2)**
4. Facilities Committee Agenda Items:
 - A. Consideration of Request to Lease Private Property Located at 727 McGilvery Street **(Pg. 27)**
 - B. Consideration of Contract for Convention and Visitors Bureau Roof Replacement **(Pg. 28)**
5. Report on Business Process Reviews Conducted by the Business Enterprise Division: **(Pg. 30)**
 - A. Veterans Services
 - B. Jury Summons Process
6. Consideration of Revision of Sick Leave Accrual Due to Retirement System Policy Change **(Pg. 31)**
7. Update on the Capital Improvement Plan Financing **(Pg. 35)**
8. Monthly Financial Report **(Pg. 38)**
9. Other Matters of Business **(No Materials)**
10. Adjournment

AMY H. CANNON
County Manager

MELISSA C. CARDINALI
Assistant County Manager

JAMES E. LAWSON
Deputy County Manager

W. TRACY JACKSON
Assistant County Manager



CUMBERLAND
★ **COUNTY** ★
NORTH CAROLINA

OFFICE OF THE COUNTY MANAGER

**MEMO FOR THE AGENDA OF THE
MARCH 3, 2016 MEETING OF THE BOARD OF COMMISSIONERS**

TO: BOARD OF COUNTY COMMISSIONERS

FROM: MELISSA C. CARDINALI, ASSISTANT COUNTY MANAGER

DATE: FEBRUARY 26, 2016

SUBJECT: HEALTH INSURANCE PLAN RECOMMENDATIONS

BACKGROUND

At the February 4th work session, Mark Browder of Mark III Employee Benefits presented a detailed review of the health insurance plan. This review included health insurance claims experience, responses to the plan bid process, and a review of the renewal for fiscal year 2016-17. As a follow up to the February presentation, Mark Browder will discuss funding and plan design options to the County's health insurance for the upcoming fiscal year.

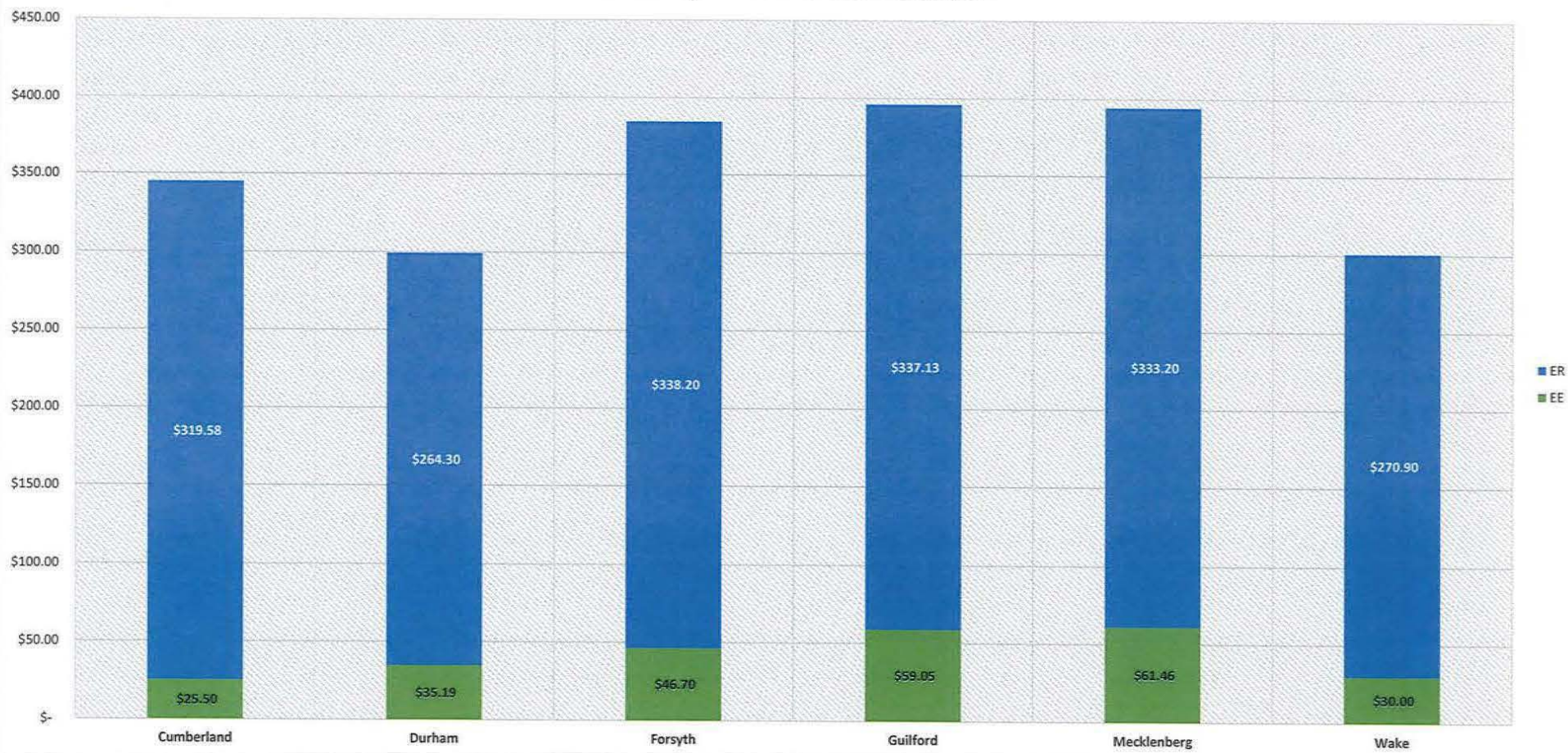
In addition, the budget staff has compiled comparative health insurance information. Attached is a chart which provides basic health insurance information for the largest counties in North Carolina. As you can see, Cumberland County appears to be in line with other counties in regards to employer bi-weekly premiums paid. County employees appear to be paying less for bi-weekly premiums than most of the comparable counties.

RECOMMENDATION

Recommend approval of option 2 from the presentation by Mark Browder for Fiscal Year 2016-17.

Agency Population	MECKLENBURG 1,013,199	WAKE 985,310	GUILFORD 512,273	FORSYTH 364,248	DURHAM 292,191	CUMBERLAND 332,553
Insurance provider:	Cigna	BCBS	United Healthcare	BCBS	BCBS	BCBS
Self-Funded?	Yes	Yes	Yes		Yes	Yes
What % of increase have you experienced in current year claims:	8.40%	5%			7.11%	12%
Coverage for retirees?	Yes, if hired before 7/1/2010 No, if hired on or after 7/1/2010	Yes, if hired before 7/1/2011 No, if hired on or after 7/1/2011	Yes, up to 65	Yes, up to 65	Yes, hired before 7/1/2007 w/20 yrs or, hired after 7/1/2007 w/30 yrs	Yes, up to 65
<i>Bi-weekly premiums (based on standard coverage):</i>						
Individual	\$61.46/\$333.20	\$30.00/\$270.90	\$59.05/\$337.13	\$46.70/\$338.20	\$35.19/\$264.30	\$25.50/\$319.58
Individual + Spouse	\$182.96/\$333.20	\$190.00/\$375.77	\$160.79/\$507.00	\$109.00/\$421.00	\$208.43/\$397.25	\$120.50/\$319.58
Family	\$243.68/\$333.20	\$275.00/\$423.52	\$212.52/\$588.61	\$266.70/\$588.50	\$370.77/\$480.09	\$163.00/\$319.58
Offer a Wellness Program?	Yes	Yes	Currently in process of development	Yes	Yes	Yes
Health Discounts/Incentives:	Tobacco fee discounts	Discount prescription through CVS Caremark & free Employee Health Center (EHC)	Tobacco free discounts & Heath Risk Assessment (HRA) discounts	HRA discount per pay period \$30; Spouse wellness discount \$20	Heath Risk Assessment (HRA) discounts	Employee wellness discount per month \$30

Bi-Weekly Health Insurance Premiums





MEDICAL PLAN UPDATE

Medical Plan Review



March 3, 2016



Discussion Points:

- Plan Bid Review
- Self-funding
- Health of the population, claims, and HCR costs
- Initiatives
- County Comparison and Underwriting
- Criteria for the Recommendations
- Options and Recommendations



- As a reminder, the Medical Plan was bid for 2016 – 2017.
- Both fixed cost and vendor discounts were reviewed.
- The following payors responded:
 - BCBSNC
 - CIGNA
 - First Carolina Care
 - MedCost
 - UnitedHealthcare
- UnitedHealthcare provided the most competitive bid and ultimately saved the County almost \$1,200,000 from the initial BCBSNC renewal.



- Below is a comparison of the best responses:

	BCBSNC 7/15 - 6/16	BCBSNC 7/16 - 6/17	BCBSNC 7/16 - 6/17	UnitedHealthcare 7/16 - 6/17
	Current	Renewal: Original	Renewal: Option 1	Option 2
Plan Administration Fee	\$28.56	\$29.00	\$22.00	\$18.00
Specific Stop-loss - \$150,000	\$66.93	\$70.28	\$48.03	\$49.25
Total Administration Fees (A)	\$95.49	\$99.28	\$70.03	\$67.25
Monthly Fixed Fees	\$249,324.39	\$259,220.08	\$182,848.33	\$175,589.75
Monthly Fixed Cost Savings		-\$9,895.69	\$66,476.06	\$73,734.64
		-\$118,748.28	\$797,712.72	\$884,815.68
Fixed Cost	\$2,991,892.68	\$3,110,640.96	\$2,194,179.96	\$2,107,077.00
2016 - 2017 Claims Expectation		\$20,801,180.30	\$20,801,180.30	\$20,801,180.30
PCORI		\$7,970.56	\$7,970.56	\$7,970.56
Reinsurance Fee		\$69,345.00	\$69,345.00	\$69,345.00
Clinic, Wellness, and Pharmacy		\$1,200,000.00	\$1,200,000.00	\$1,200,000.00
2 Month Fee Holiday				\$93,966.00
Wellness Dollars for 3 Years				\$100,000.00
Total Funding	\$20,140,923.90	\$25,189,136.82	\$24,272,675.82	\$23,991,606.86
Savings over the Initial Renewal from BCBSNC				\$1,197,529.96
Savings over BCBS				\$281,068.96
Change in Dollars		\$5,048,212.92	\$4,131,751.92	\$3,850,682.96
Change in Percentage		125.06%	120.51%	119.12%
Claims Discount		49%	49%	52%
Discount Guarantee			No	Yes
				\$200,000 At Risk Full Payment at 46%
				7 Nurses Assigned to the County
Administrative Fee Guarantee			3 Years if CPI is less than 5%	5 Years
			\$30,000 for BCBSNC Wellness Programs	\$100,000.00
Wellness Dollars for 3 Years				\$100,000.00
CEO Satisfaction Guarantee				\$50,000.00



Self-funding:

- As a reminder, Cumberland County has a self-funded health plan.
- Why? Long-term, self-funding is the lowest cost strategy:
 - Lowest fixed cost – As of the bid, the fixed cost for the plan will be 8.76% of the total cost and is significantly more competitive than a fully insured arrangement, which can exceed 15%.
 - Self-funding avoids 2% NC State Premium Tax – \$496,798
 - Self-funding avoids 3% Federal Health Insurer Tax – \$620,997
 - Provides greater flexibility



Claims:

- 91.24% of the cost are claims and Health Care Reform expenses.
- The driver for claims is the health of the population and changes in provider and pharmacy cost.
- Cumberland County, as a community, struggles with the health of its citizens.
- The County employee population closely reflects the health of the community.



Top Health Risks for Cumberland County Employees

- Weight → • Cardiovascular Disease, Hypertension, Diabetes
- Cholesterol → • Coronary Artery Disease
- Blood Pressure → • Heart Disease, Heart Failure, Kidney Disease



Top 15 Episodes: Claims Drivers for 2014 - 2015

Episode	Allowed Amount
Ischemic Heart Disease	\$2,176,462
Diabetes	\$1,376,138
Hypertension	\$1,186,349
Malignant Neoplasm - Breast	\$668,192
Chronic Renal Failure	\$637,331
Joint Degeneration - Back	\$539,625
Septicemia	\$492,543
Obesity	\$484,098
Adult Rheumatoid Arthritis	\$471,960
Pregnancy with Delivery	\$452,159
Routine Exam	\$447,824
Other Minor Perinatal Disorder	\$400,243
Joint Degeneration - Knee/Lower Leg	\$391,746
Mood Disorder, Depressed	\$338,433
Malignant Neoplasm - Pulmonary	\$333,974

* By allowed amount



- The increase in claims is a result of:
 - Increase in high claimants above \$150,000 by **37%**. Some of these high claimant increases are outside of the Plan's ability to influence.
 - Of the 17% increase in claims in 2014 – 2015, 10% is attributable to high claimants.
 - **Said a different way, the trend would be 7% without high claims activity in 2014 – 2015.**
 - In the most recent year 47 claimants, representing 1.2% of the member population, incurred 27% of payments.
 - Some health issues have been stabilized and other health challenges persist:

	Employee Health Prevalence		
	2012 - 2013	2014 - 2015	Change
Hypertension	49%	49%	0%
Back & Joint Disorders	31%	34%	10%
Hyperlipidemia	31%	24%	23%
Diabetes	19%	19%	0%
Obesity	14%	18%	29%
Coronary Artery Disease	8%	8%	0%
COPD	6%	6%	0%



Key Findings - Most Recent Year

Prospective Risk Score	1.86
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- The Benchmark for Cities and Counties is 1.31.
- The risk score has been high at Cumberland County and the claims have finally been realized.
- This has been a consistent theme at Cumberland County and has been a focus of Staff and Mark III.



Professional Office Cost & Utilization

	County of Cumberland			Industry	
	Jul '13- Jun '14	Jul '14- Jun '15	% Change	Jul '14- Jun '15	% Variance
Office Paid PMPM	\$78.12	\$82.28	5%	\$87.69	-6%
Primary Care					
Visits/Member	3.55	3.64	3%	3.09	18%
Allowed/Visit	\$149	\$153	3%	\$164	-7%
Specialist					
Visits/Member	4.70	4.72	0%	3.42	38%
Allowed/Visit	\$199	\$203	2%	\$221	-8%

- Provider Cost in the area is competitive within the State.
- It is the frequency of visits, driven by the health of the population that is the outlier.



Unfunded Mandates:

- There are plan costs that are outside the plan's ability to control:

2015 - 2016 Plan Year - Health Care Reform Costs	
Dependent coverage for adult children up to age 26 - 2%	2.00%
100% coverage for preventive services in network - 2%	2.00%
No lifetime or annual coverage limits on essential benefits - 1.5%	1.50%
No pre-existing condition exclusion for children - .2%	0.20%
Women's Health Benefits - 1%	1.00%
Elimination of all pre-existing condition limitations in 2014 - .2%	0.20%
Fee for Comparative Effectiveness Research Agency - July 31, 2016 - \$2.08 per Member	0.02%
Transitional Reinsurance Fee - 2014 - 2016 - 3rd Payment Due - \$27 per Member	0.34%
Medical Copays Apply to Out of Pocket Maximum - 2014 - 2015	1.85%
Additional Cost Per Year	9.11%
Total Dollars	\$1,830,103.44



What the County/Mark III done to address 91.24% of the cost:

Long-Term Strategies Implemented

- 2010 – 2011: Employee Screenings by Cape Fear with a premium incentive
- 2011 – 2012: Employee Screenings/Premium Incentive, added County Pharmacy, and Clinic
- 2012 – 2013: Employee Screenings/Premium Incentive
- 2013 – 2014: Employee Screenings/Premium Incentive
- 2014 – 2015: Employee Screenings/Premium Incentive and implemented **2014 – 2015 Incentive Qualification**
- 2015 – 2016: Clinic RFP and change to Novant, Employee Screenings changed to Novant, Performed Dependent Eligibility Audit, Spousal Eligibility Change, with a future **potential savings of \$793,000.**
- 2016 – 2017: Suggested Weight Incentive



2016 – 2017 Weight Incentive Plan

Risk Factor	Moderate Control
Waist Circumference	Waist Measurement < 40" Male or 35" Female
<i>Alternative method to qualify</i>	<i>Or improve by waist circumference or weight by 5%</i>

- If employees meet these criteria, they will receive the below **incentive in 2017 – 2018:**
- \$250 in Cash or HSA
- This is an earned incentive.



	Cumberland County	Dare County	Duplin County	Forsyth County	Gaston County
Employer Contribution	\$639.16	\$643.38 to \$1,333.26	\$700.00	\$676.52 to \$1,177.30	\$796.95 to \$1,448.58

	Cumberland County	Moore County	Onslow County	Robeson County
Employer Contribution	\$639.16	\$700.00	\$590.31	\$728.18



Underwriting:

- We and others project cost based on assumptions in both claims trend and fixed cost.
- These underwriting factors are industry standards and expectations.
- What is consistent is a rising cost environment for health care and claims.

	Cumberland Claims Trend
2009 - 2010	N/A
2010 - 2011	-7%
2011 - 2012	11%
2012 - 2013	-7.25%
2013 - 2014	-2.60%
2014 - 2015	17%
2015 - 2016	11.32%
Average Trend	3.54%



What is the recommendation based on:

- We develop the recommendations based on what is in the best interest of the employees and County, with financial reality and employee disruption in mind.

Cost:

- Based on reported discounts from the bid, the most to least competitive discounts are as follows:
 - UHC
 - BCBSNC
 - CIGNA
- Fixed cost most to least competitive is as follows:
 - UHC
 - BCBSNC
 - CIGNA



What is the recommendation based on:

- Cost is not the only factor, employee disruption is also important in the evaluation.
- In 2007, the NCACC insurance risk pool transitioned from BCBSNC to CIGNA.
- The transition from BCBSNC to CIGNA did not go well.
- Employees were very dissatisfied with the overall experience.
- Employees were dissatisfied some of their physicians were no longer in the network.
- And, some of the drugs that their doctor prescribed were no longer available in the formulary, or at a higher cost.



What is the recommendation based on:

- We think that CIGNA and UHC are excellent claims payors. We have business with and have recommended clients use them as their claims payors.
- However, we also know that there will be provider and pharmacy tier disruption if the County transitions to another payor.
- Will the “potential” claims savings be worth changing payors? We can’t guarantee that.
- Given plan design changes that are coming to the County, the additional stress of changing physicians and medications is not a change that we are recommending.
- Also, our cost estimates will remain essentially unchanged until the network discounts are proven.

Medical Plan Review



	BCBSNC 150k - 7/15 - 6/16	BCBSNC 150k - 7/16 - 6/17	BCBSNC 150k - 7/16 - 6/17		BCBSNC 150k - 7/16 - 6/17	
	Current	Renewal	Option 1		Option 2	
			PPO	HSA	PPO	HSA
	In-Network	In-Network	In-Network	In-Network	In-Network	In-Network
Primary Care Physician Visits	\$30	\$30	\$40	Deductible/20%	\$30	Deductible/20%
Specialist Physician Visits	\$60	\$60	\$80	Deductible/20%	Deductible/20%	Deductible/20%
Well Baby Care	100%	100%	100%	100%	100%	100%
Immunizations/Injections	100%	100%	100%	100%	100%	100%
Physical Exams	100%	100%	100%	100%	100%	100%
Pap Smears/Mammograms	100%	100%	100%	100%	100%	100%
Age 26 Adult Children	Yes	Yes	Yes	Yes	Yes	Yes
Health Savings Account	N/A	N/A	N/A	\$750	N/A	\$750
Deductible	\$1,500	\$1,500	\$2,000	\$1,500	\$2,000	\$1,500
Deductible - Family Maximum	\$4,500	\$4,500	\$6,000	\$3,000	\$6,000	\$3,000
Coinsurance Limit	\$2,000	\$2,000	\$3,000	\$2,000	\$3,000	\$2,000
Coinsurance Limit - Family Max	\$6,000	\$6,000	\$6,000	\$2,000	\$6,000	\$2,000
Hospital Services	Deductible/20%	Deductible/20%	Deductible/20%	Deductible/20%	Deductible/20%	Deductible/20%
Emergency Room	Deductible/20%	Deductible/20%	Deductible/20%	Deductible/20%	Deductible/20%	Deductible/20%
Pharmacy	\$10/\$55/\$70/25%	\$10/\$55/\$70/25%	\$150 Deductible \$10/\$55/\$70/25%	Deductible/20%	\$150 Deductible \$10/\$55/\$70/25%	Deductible/20%
Lifetime Maximum	Unlimited	Unlimited	Unlimited	Unlimited	Unlimited	Unlimited
Dependent Eligibility Change	Yes	Yes	Yes	Yes	Yes	Yes
Percentage Change	N/A	120.5%	111.5%	111.5%	107.5%	107.5%
Dollar Change		\$4,131,751.92	\$2,319,068.77	\$2,319,068.77	\$1,513,431.81	\$1,513,431.81



- Implement Option 2 for 2016 – 2017
- Remain with BCBSNC to avoid provider/pharmacy disruption
- Implement the HSA in 2017 – 2018 for employee consumerism and personal savings for future health care cost
- Add a \$250 weight/waist incentive for health improvement
- Consider Premium Increase for Dependents in 2017 – 2018 for equitable cost share between the County and employees
- Consider elimination of retiree coverage for any new hires after June 30, 2016



BRENDA REID JACKSON

Director

VACANT

Deputy Director



CUMBERLAND
COUNTY
NORTH CAROLINA

DEPARTMENT OF SOCIAL SERVICES

ITEM NO. 4.A.

CLARETTA JOHNSON

Assistant Director

BOBBIE REDDING

Managing Attorney

MEMORANDUM FOR THE BOARD OF COUNTY COMMISSIONERS

March 3, 2016 – SPECIAL MEETING AGENDA

TO: BOARD OF COMMISSIONERS
FROM: BRENDA REID JACKSON, CCDSS DIRECTOR
DATE: FEBRUARY 24, 2016
SUBJECT: REQUEST TO LEASE PRIVATE PROPERTY

Requested by: Brenda Jackson

Presenter(s): Brenda Jackson

Estimate of Committee Time Needed: 10 minutes

BACKGROUND:

The FY 2015-16 Budget approval included funding to lease property to use as a Family Visitation Center for the purpose of creating a family-friendly setting for children in foster care. Due to the increased number of children in foster care we are unable to accommodate the vast number of court ordered visits within our building's limited visitation space. All available county owned property was evaluated and it was determined none was suitable for this purpose. Private property has been located at 727 McGilvary Street. This location is the former site of the Kidsville Newspaper and has a family friendly atmosphere. The site will be staffed with employees of the Cumberland County Department of Social Services.

This item was brought before the January 7, 2016 Facility Committee who asked us to provide the cost per square feet at 727 McGilvary Street and research any available property through the school system. The property is 2050 square feet with a proposed annual lease amount of \$18,000 (\$1500 per month) making the cost per square feet \$8.78. We contacted Tim Kinlaw, Associate Superintendent of Auxiliary Services with Cumberland County Schools, who stated they do not have any property suitable for a family visitation site.

RECOMMENDATION/PROPOSED ACTION:

The McGilvary Street site will provide a private, family like setting for foster children to have court ordered visits with their parents. The lease has been reviewed by County Legal. We respectfully request your approval to enter into a lease agreement with Malzone Marketing Inc. in the amount of \$1500 a month effective March 7, 2016. Upon approval March 2016 monthly lease amount would be a prorated.

Please let me know if you have any questions or need any additional information.

Cc: Cumberland County Board of Social Services
CCDSS Management Team
File

We stand united to strengthen individuals and families and to protect children and vulnerable adults...

**CUMBERLAND**
★ **COUNTY** ★
NORTH CAROLINA**ENGINEERING & INFRASTRUCTURE DEPARTMENT**

Engineering Division · Facilities Management Division · Landscaping & Grounds Division · Public Utilities Division

MEMORANDUM FOR BOARD OF COMMISSIONERS AGENDA OF MARCH 3, 2016

TO: BOARD OF COUNTY COMMISSIONERS

FROM: JEFFERY P. BROWN, PE, E & I DIRECTOR

THROUGH: AMY H. CANNON, COUNTY MANAGER *AHC*

DATE: FEBRUARY 26, 2016

SUBJECT: APPROVAL OF BID AWARD TO CURTIS CONSTRUCTION COMPANY, INC. FOR ROOF REPLACEMENT AT THE CONVENTION & VISITORS BUREAU

BACKGROUND

Informal bids were received on February 4, 2016 for the roof replacement at the Convention & Visitors Bureau located at 245 Person Street. The existing roof has reached the end of its useful life and the gutter system is failing which is leading to the deterioration of the wooden facial boards.

The certified bid tabulation from Fleming & Associates has been attached. The lowest base bid was submitted by Curtis Construction Company, Inc. in the amount of \$103,869. In addition to the base bid, prices were also received on the following alternates:

Alternate #1	Higher grade shingle (longer life)	\$6,459.00
Alternate #2	Paint exterior of entire structure	\$34,500.00
Alternate #3	Complete tear off of flat roof	\$1,000.00

It is recommended that alternates #1 and #3 be awarded in conjunction with the base bid in order to assure the best quality of work and overall life for this important component of the building.

RECOMMENDATION

The Engineering and Infrastructure Director and County Management recommend that the Board of Commissioners accept the bids for the Cumberland County Convention & Visitors Bureau Roof Replacement Project and award a contract to Curtis Construction Company, Inc. in the amount of \$111,328 for the base bid along with alternates #1 and #3.

Bid Tabulation Form

Convention & Visitors Bureau Roof Replacement

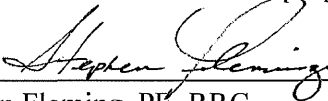
Cumberland County

Bid Date and Time: February 4, 2016 at 2pm

Engineer's Project Number: 15-14

Contractor	Add.				
	# 1	Base Bid	Add Alt. # 1	Add Alt. # 2	Add Alt. # 3
Curtis Construction Company, Inc.	Yes	\$ 103,869.00	\$ 6,459.00	\$ 34,500.00	\$ 1,000.00
Jacobs Construction & Home Improvements	Yes	\$ 147,955.00	\$ 2,858.00	\$ 9,400.00	\$ 4,800.00

I certify that the above bids were submitted properly and are accurate as received.


Stephen Fleming, PE, RRC

2/4/16
Date


Boldface type indicates the apparent low bidder.



County of Cumberland
INFORMATION SERVICES DEPARTMENT

MEMORANDUM FOR BOARD OF COMMISSIONERS AGENDA OF (MARCH 3, 2016)

TO: BOARD OF COUNTY COMMISSIONERS

FROM: KEITH TODD, INFORMATION SERVICES DIRECTOR 

DATE: FEBRUARY 29, 2016

SUBJECT: REPORT ON THE BUSINESS PROCESS REVIEWS CONDUCTED BY THE ENTERPRISE SOLUTIONS DIVISION

BACKGROUND

As a part of the Board of Commissioners approved Business Intelligence Initiative, the Enterprise Solutions Division within Information Services recently conducted two comprehensive business process reviews for the Veterans Services department and for the Jury process. Through these business process reviews, several opportunities for business process improvements were discovered.

A presentation will be provided to review the current processes, business process improvement opportunities, and recommended solutions to improve these business processes.

RECOMMENDATION/PROPOSED ACTION

Report will be for informational purposes only. No further action required.

AMY H. CANNON
County Manager

JAMES E. LAWSON
Deputy County Manager



MELISSA C. CARDINALI
Assistant County Manager

W. TRACY JACKSON
Assistant County Manager

OFFICE OF THE COUNTY MANAGER

MEMO FOR THE AGENDA OF THE
MARCH 3, 2016 MEETING OF THE BOARD OF COMMISSIONERS

TO: BOARD OF COUNTY COMMISSIONERS

FROM: MELISSA C. CARDINALI, ASSISTANT COUNTY MANAGER *mc*

DATE: FEBRUARY 29, 2016

SUBJECT: CONSIDERATION OF REVISION OF LEAVE ACCRUAL POLICY
DUE TO RETIREMENT SYSTEM POLICY CHANGE

BACKGROUND

In September 2010 the Board of Commissioners amended the County's Personnel Ordinance to eliminate funeral leave as a separate category of leave. In lieu of the funeral leave, the amendment added three days to the annual sick leave accrual for use in times of bereavement.

This change means that employees have accrued 3 additional days of sick leave annually since September 2010. However, *due to a recent policy change at the retirement system*, this additional 3 day annual accrual will become a penalty to employees as they become eligible for retirement.

The retirement system allows an employee to convert unused sick leave towards years of credible service. The formula used to convert the standard of one day of sick leave is equal to 8 hours. In the case of Cumberland County employees, the additional three day leave accrual results in one day of sick leave being converted as 10 hours. The retirement system will base credible service on a 10 hour day for *all years of accrued leave, even though the ordinance change has only been in effect since 2010*. Therefore, an employee will not receive full credit for accrued sick leave.

As an example: Employee A plans to retire March 1, 2016 after working with the County for 28 years. Employee A has accumulated 3,840 hours of sick leave. Based on a standard 8 hour day, Employee A will receive an additional 24 months of credible service toward

retirement ($3,840 / 8 \text{ hours} / 20 \text{ days} = 24 \text{ months}$). Employee A is now eligible for full retirement with 30 years of credible service.

This same employee under the current policy will be penalized by the retirement system – Based on a 10 hour day, Employee A will receive 20 months of credible service toward retirement ($3,840 / 10 \text{ hours} / 20 \text{ days} = 20 \text{ months}$). Employee A must now work longer to receive full retirement benefits or retire with reduced benefits.

In order to avoid penalizing employees upon retirement and to allow leave time for funerals and bereavement, it is recommended that the Board of Commissioners amend the Personnel Ordinance and reduce sick leave accruals by 3 days each year and increase the annual leave accrual by 3 days each year.

RECOMMENDATION

Recommend the Board of Commissioners amend the Personnel Ordinance, through the attached resolution, to the reduce sick leave accrual by 3 days per year and increase the annual leave accrual by 3 days per year effective immediately; thereby allowing use of annual leave for attendance at any funeral or memorial service for any decedent and for the bereavement of any loved one with which an employee had any relationship.

BOARD OF COMMISSIONERS OF CUMBERLAND COUNTY

ORDINANCE AMENDING SECTIONS 10-107 AND 10-108 OF THE CUMBERLAND COUNTY PERSONNEL ORDINANCE

Be it ordained by the Board of Commissioners that the Cumberland County Personnel Ordinance, formerly codified as Chapter 10 of the Cumberland County Code, Personnel, is hereby amended as follows:

FIRST AMENDMENT:

Sec. 10-107, Annual leave, is amended to increase the amount of annual leave for all employees by three days, regardless of the years of completed aggregate service, by repealing existing subsection 10-107(c) *Leave credits*, and adopting in its stead the following new subsection 10-107(c) *Leave Credits*:

(c) *Leave credits*. All employees subject to the Local Government Employees' and Law Enforcement Officers' Retirement Systems who are in pay status for ten or more workdays, 80 hours, in a pay period earn annual leave. Former employees who are rehired will be credited with their total years of completed cumulative service in determining their rate of leave credit. The amount of leave credits shall be determined as follows:

<i>Years of Completed Aggregate Service</i>	<i>Leave Days Earned Each Pay Period</i>	<i>Earned Annually</i>
Less than 2 years	.461	11.986
2 years	.576	14.976
5 years	.692	17.992
10 years	.807	20.982
15 years	.923	23.998
20 years	1.038	26.988

Employees whose normal work week is less than or more than 40 hours per week shall earn leave proportionally.

Employees shall be credited with annual leave accrued during time lost due to on-the-job injuries. Annual leave accrued during the period of disability shall be manually posted to the monthly leave log.

SECOND AMENDMENT:

Sec. 10-108, Sick leave, is amended to reduce the amount of annual sick leave accumulated by three days, to be offset by a commensurate increase in the amount of annual leave, by repealing existing subsection 10-108(a) *Sick leave credits*, and adopting in its stead the following new subsection 10-108(a) *Sick leave credits*:

(a) *Sick leave credits.* All employees subject to the Local Government Employees' and Law Enforcement Officers' Retirement Systems who are in a pay status for ten or more workdays, 80 hours, in a pay period earn sick leave at the rate of .461 days per pay period or 11.986 days per year. Employees whose normal work week is less than or more than 40 hours per week shall earn sick leave proportionally.

Employees shall be credited with sick leave accrued during time lost due to on-the-job injuries. Sick leave accrued during this period of disability shall be manually posted to the monthly leave log.

THIRD AMENDMENT:

Sec. 10-108. Sick leave, is further amended to remove attendance at a funeral or memorial service as an authorized use of sick leave by repealing subsection 10-108(c)(3) in its entirety. With this amendment subsection 10-108(c) shall be as follows:

(c) *Uses of sick leave.* Leave may be used for illness or injury which prevents an employee from performing usual duties and for the actual period of temporary disability, and for:

- (1) Medical appointments, or
- (2) Illness of a member of the employee's immediate family. For purposes of this policy, immediate family is described and defined under the definition section of the Family and Medical Leave Policy.

FOURTH AMENDMENT:

Sec. 10-108. Sick leave, subsection (d), *Verification of sick leave*, is amended to clarify that attendance at a funeral service is not an authorized use of sick by repealing the last sentence in the existing subsection 10-108(d). With this amendment subsection 10-108(d) shall be as follows:

(d) *Verification of sick leave.* To avoid abuse of sick leave privileges, the department head may require a statement from a medical doctor or other acceptable proof that the employee was unable to work due to personal illness, family illness, or medical appointments.

These amendments to the Cumberland County Personnel Ordinance shall become effective immediately upon adoption by the Board of Commissioners.

Adopted this ____ day of March, 2016.

Marshall Faircloth, Chairman

VICKI EVANS
Finance Director

ROBERT TUCKER
Accounting Supervisor



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**MEMO FOR THE AGENDA OF THE MARCH 3, 2016
WORK SESSION OF THE BOARD OF COMMISSIONERS**

TO: BOARD OF COMMISSIONERS
FROM: VICKI EVANS, FINANCE DIRECTOR *vef*
DATE: FEBRUARY 24, 2016
SUBJECT: CAPITAL IMPROVEMENTS PLAN – FINANCING UPDATE AND
TENTATIVE FINANCING CALENDAR

Presenter(s): Vicki Evans, Finance Director

Estimate of Committee Time Needed: 10 Minutes

BACKGROUND

The most recent update given to the Board of Commissioners regarding the status of financing for the first three years of the County's capital improvement plan was given at the December 3, 2015 work session. Since that time, finance staff has been working with the County's financial advisors to shore up dollar amounts the County is requesting to borrow, on the timing of the financing and the different financing options that are available to the County.

At this time, the County is planning to proceed with financing utilizing a draw program which will establish credit availability over three years. A benefit to this type of financing is that permits and contracts are not required up front but instead will be required as projects approach their starting point. The application process and meeting with the Local Government Commission as well as a banking request for proposal is required in year one and the end of year three. During the first three years, funds will be drawn from the bank as project invoices are paid.

Once all projects have been completed over the three year timeframe, the total of all bank draws will become the dollar basis for the final financing. A second application process and meeting with the LGC and a second banking RFP will follow. Re-payment over five years will begin after that. One attractive component to this type of financing is the ability to move forward with project completion without having to finance for each project separately. Another attractive component is the County's ability to pre-plan for that future debt payment by setting a portion of the funds aside during the budget process over the next three years.

A tentative financing calendar is attached. Public hearings and Board of Commissioner approval will be requested during both meetings of the Board of Commissioners in April.

RECOMMENDATION/PROPOSED ACTION

No action is necessary, for information purposes only.

COUNTY OF CUMBERLAND, NORTH CAROLINA

2016 TENTATIVE GENERAL GOVERNMENT DRAW PROGRAM



MARCH 2016						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

APRIL 2016						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

MAY 2016						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

PRELIMINARY FINANCING SCHEDULE

<u>DATE</u>	<u>EVENT</u>	<u>PARTICIPANTS</u>
March 2	Send RFP for Proposed Financing	FA/County
March 3	Meeting with Finance Committee	County
March TBD	LGC Kickoff Meeting	All
March 16	FA and County Discuss Financing Proposals	County/FA
March 18	Send Joint Legislative Committee Letter	County/BC
March TBD	Distribute Documents	BC/PC
April TBD	1 st Conference Call to Review Documents / Discuss Closing Requirements Call in Number: 866-390-5250 Access Code: 7355668	All
April 4	County Adopts Findings Resolution and Authorize LGC Filing; County Calls for Public Hearing	County/BC
April 5	Publish Notice of Public Hearing (on or before)	County/BC
April 8	Submit Application to LGC	County
April 18	County Adopts Approving Resolution and Holds Public Hearing	County/BC
April TBD	2 nd Conference Call to Review Documents / Discuss Closing Requirements Call in Number: 866-390-5250 Access Code: 7355668	All
WK of April 18	Finalize Documents	BC/PC
May 3	LGC Approval (Executive Committee)	LGC
May TBD	Closing	All

Participants:

County	County of Cumberland, NC	BANK	Bank Provider – TBD
FA	Financial Advisor - DEC Associates Inc.	PC	Bank Counsel – TBD
BC	Bond Counsel - Hunton & Williams, LLP	LGC	Local Government Commission

v3

VICKI EVANS
Finance Director



ROBERT TUCKER
Accounting Supervisor

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MEMO FOR THE AGENDA OF THE MARCH 3, 2016 WORK SESSION OF THE BOARD OF COMMISSIONERS

TO: BOARD OF COMMISSIONERS
FROM: VICKI EVANS, FINANCE DIRECTOR *ve*
DATE: FEBRUARY 25, 2016
SUBJECT: MONTHLY FINANCIAL REPORT – JANUARY YTD FY16

Presenter(s): Vicki Evans, Finance Director

Estimate of Committee Time Needed: 5 MINUTES

BACKGROUND

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

- Revenues
 - General fund revenues overall are trending as expected and are in line with budgeted amounts.
 - Sales & service revenues are lagging slightly behind this point in fiscal year 2015. This is attributable to a lag in that some of January's receipts were posted in the month of February.
- Expenditures
 - General Fund expenditures remain in line with budget and show no unusual patterns.
- Crown center expense summary/prepared food and beverage and motel tax
 - Expenditures and revenue percentages to date are in line with budget

RECOMMENDATION/PROPOSED ACTION

No action needed – for information purposes only.

Celebrating Our Past...Embracing Our Future

CUMBERLAND COUNTY REVENUE SUMMARY

GENERAL FUND	FY2016						FY2015					
	Actual					% Recognized	Actual					% Recognized
	Jul-Dec	Jan	Feb	March	Total		Jul-Dec	Jan	Feb	March	Total	
Category 10: Ad Valorem Tax												
Real, Personal, Public - Current	119,661,600	26,735,428			146,397,028	96.25%	125,150,758	19,899,605			145,050,363	96.44%
Motor Vehicles - Current	7,055	3,284			10,339	0.00%	12,786	1,691			14,477	0.00%
Motor Vehicle - Tax & Tag	6,908,180	1,288,292			8,196,472	51.97%	6,680,705	1,322,876			8,003,581	56.36%
Prior Years & Other	1,554,629	303,192			1,857,821	55.94%	2,547,874	288,454			2,834,328	66.49%
Total	128,131,464	28,330,196	0	0	156,461,660	91.39%	134,392,123	21,510,626	0	0	155,902,749	92.32%
Category 20: Other Taxes												
Sales Tax (1¢ + Art 40 + 42+ 44+ 46)	9,762,143	3,219,468			12,981,611	32.70%	9,503,309	3,277,956			12,781,265	34.07%
Pet Registration Fees	105,193	13,462			118,655	41.66%	102,921	14,245			117,166	34.85%
Sales Tax Video & Telecommunications	259,631	0			259,631	46.65%	269,548	0			269,548	48.44%
Other Taxes	448,504	47,443			495,947	49.04%	422,630	39,242			461,872	44.66%
Total	10,575,471	3,280,373	0	0	13,855,844	33.34%	10,298,408	3,331,443	0	0	13,629,851	34.56%
Category 30: Unrestricted Intergovernmental												
ABC Store 3.5%	209,142	260,260			469,402	78.23%	198,398	247,793			446,191	56.12%
ABC Store Profit	974,346	464,735			1,439,081	130.83%	343,662	266,286			609,948	51.95%
Fay Sales Tax Equalization-Original	0	550,787			550,787	24.83%	530,780	0			530,780	26.57%
Fay Sales Tax Equalization	0	1,104,356			1,104,356	24.53%	1,076,715	0			1,076,715	26.36%
Wade Sales Tax Equalization	0	265			265	52.99%	255	0			255	26.53%
Eastover Sales Tax Equalization	0	0			0	0.00%	0	0			0	0.00%
Stedman Sales Tax Equalization	0	36			36	36.25%	35	0			35	26.52%
Spring Lake Sales Tax Equalization	0	0			0	0.00%	0	0			0	0.00%
Godwin Sales Tax Equalization	0	0			0	0.00%	0	555			555	28.20%
Other	558,784	198,031			756,815	50.99%	526,847	137,148			663,995	65.65%
Total	1,742,272	2,578,470	0	0	4,320,742	43.18%	2,676,692	651,782	0	0	3,328,474	35.50%
Category 40: Restricted Intergovernmental												
Health	2,064,100	1,200,866			3,264,966	61.42%	1,971,016	640,375			2,611,391	47.70%
Mental Health Consolidation	143,005	77,673			220,678	67.45%	101,434	84,669			186,103	50.97%
Social Services	17,402,323	3,718,496			21,120,819	41.99%	18,598,340	4,144,580			22,742,920	50.12%
Library	360,455	35,317			395,772	64.19%	303,151	45,452			348,603	57.10%
Child Support Enforcement	1,285,220	338,113			1,623,333	42.03%	1,421,006	256,260			1,677,266	47.76%
Other	742,023	198,411			940,434	41.66%	802,045	62,134			864,179	39.88%
Total	21,997,126	5,568,876	0	0	27,566,002	43.98%	23,196,992	5,233,470	0	0	28,430,462	49.44%
Category 50: Licenses & Permits												
Register of Deeds	736,395	104,785			841,180	72.31%	772,310	113,193			885,503	69.22%
Inspections	397,719	59,898			457,617	72.12%	327,990	43,073			371,063	65.48%
Other	0	0			0	0.00%	0	0			0	0.00%
Total	1,134,114	59,898	0	0	1,298,797	72.25%	1,100,300	156,266	0	0	1,256,566	68.07%
Category 60: Sales & Service												
Animal Control	149,283	17,363			166,646	59.97%	133,440	23,146			156,586	63.06%
Health Department	2,041,525	334,383			2,375,908	51.71%	2,613,302	298,989			2,912,291	67.47%
Library Fees	95,989	16,852			112,841	45.48%	90,401	16,809			107,210	42.54%
Sheriff Fees	1,159,642	75,973			1,235,615	33.01%	901,893	1,223,241			2,125,134	53.66%
Social Services Fees	32,720	5,657			38,377	24.83%	33,650	6,454			40,104	41.08%
Other	225,264	67,090			292,354	21.33%	200,696	142,513			343,209	25.91%
Total	3,704,423	517,318	0	0	4,221,741	40.64%	3,973,382	1,711,152	0	0	5,684,534	55.74%
Category 70: Miscellaneous												
Interest Income	146,281	10,145			156,426	68.61%	107,914	17,027			124,941	46.64%
CFVMC	3,690,982	0			3,690,982	99.18%	3,721,673	0			3,721,673	102.10%
Other	451,224	86,865			538,089	68.20%	524,596	132,598			657,194	52.59%
Total	4,288,487	97,009	0	0	4,385,496	92.55%	4,354,183	149,625	0	0	4,503,807	87.24%
Subtotal Category 10-70	171,573,357	40,432,141	0	0	212,110,283	70.15%	179,992,080	32,744,364	0	0	212,736,443	72.76%
Category 90: Other Financing Sources												
Sale of Land & Buildings	17,982	12,292			30,274	0.00%	10,122	12,449			22,571	0.00%
Gain/Loss	0	0			0	0.00%	0	0			0	0.00%
Sale of Fixed Assets/Cash Proceeds	193,633	72			193,705	0.00%	14,268	7,181			21,449	0.00%
Transfers	2,415,677	570,145			2,985,822	44.74%	983,932	3,245,898			4,229,830	74.51%
Installment /Purchase Revenue	0	0			0	0.00%	3,000,000	0			3,000,000	0.00%
Fund Balance - Former Health	0	0			0	0.00%	0	0			0	0.00%
Fund Balance - Property Revaluations	0	0			0	0.00%	0	0			25,400	0.00%
Fund Balance Maintenance/Renovations	0	0			0	0.00%	0	0			3,100,000	0.00%
Fund Balance - Health	0	0			0	0.00%	0	0			434,074	0.00%
Fund Balance - Special	0	0			0	0.00%	0	0			0	0.00%
Fund Balance - Mental Health Transfer	0	0			0	0.00%	0	0			2,598,786	0.00%
Fund Balance -Economic Incentives	0	0			0	0.00%	0	0			804,783	0.00%
Fund Balance - Water & Sewer	0	0			0	0.00%	0	0			500,000	0.00%
Fund Balance Appropriated	0	0			0	0.00%	0	0			14,681,987	0.00%
Total	2,627,292	582,510	0	0	3,209,802		4,008,322	3,265,528	0	0	7,273,850	
Total General Fund	174,200,649	41,014,651	0	0	215,320,085	65.43%	184,000,402	36,009,892	0	0	220,010,293	68.07%

GENERAL FUND SUMMARY OF OBLIGATIONS

GENERAL FUND	FY2016						FY2015					
	Actual					% Obligated	Actual					% Obligated
	Jul-Dec	Jan	Feb	March	Total		Jul-Dec	Jan	Feb	March	Total	
General Administration	9,590,464	1,100,779			10,691,243	53.98%	10,691,957	962,975			11,654,932	59.64%
Buildings & Grounds	5,006,549	326,331			5,332,880	60.60%	5,281,255	327,839			5,609,094	68.93%
General Government												
Debt Service	14,043,226	0			14,043,226	56.45%	13,596,457	0			13,596,457	56.29%
General Government Other	2,434,635	232,078			2,666,713	55.15%	1,493,603	296,677			1,790,280	41.55%
Total General Government	16,477,861	232,078	0	0	16,709,939	56.24%	15,090,060	296,677	0	0	15,386,737	54.06%
Law Enforcement												
Sheriff	13,370,815	1,742,913			15,113,728	57.90%	13,160,060	1,666,626			14,826,686	59.39%
Jail	11,908,694	1,720,894			13,629,588	58.34%	11,903,377	1,411,893			13,315,270	58.36%
Total Law Enforcement	25,279,509	3,463,808	0	0	28,743,317	58.11%	25,063,437	3,078,519	0	0	28,141,956	58.90%
Public Safety	3,692,505	517,479			4,209,984	53.91%	3,637,797	425,252			4,063,049	54.74%
Health												
Health All Other	11,486,922	1,342,127			12,829,049	57.59%	11,496,182	1,261,386			12,757,568	59.70%
Total Health Department	11,486,922	1,342,127	0	0	12,829,049	57.59%	11,496,182	1,261,386	0	0	12,757,568	59.70%
Mental Health												
Mental Health Other (County)	5,085,549	38,185			5,123,734	88.12%	6,286,394	34,648			6,321,042	95.76%
Social Services												
Social Services	20,045,647	2,988,549			23,034,196	52.62%	19,763,469	3,459,724			23,223,193	56.86%
Other DSS Programs	11,893,932	2,275,916			14,169,848	50.21%	11,832,106	2,313,447			14,145,553	50.52%
Total Social Services	31,939,579	5,264,465	0	0	37,204,044	51.68%	31,595,575	5,773,171	0	0	37,368,746	54.28%
Other Human Services												
Child Support Enforcement	2,489,430	326,349			2,815,779	58.07%	2,443,972	352,380			2,796,352	58.37%
Other HS Programs	195,210	25,943			221,153	54.54%	219,591	22,348			241,939	59.80%
Total Human Services	2,684,640	352,292	0	0	3,036,932	57.79%	2,663,563	374,728	0	0	3,038,291	58.48%
Library												
Library	5,798,932	672,075			6,471,007	59.35%	5,703,290	619,690			6,322,980	59.36%
Library Other	185,965	14,780			200,745	44.35%	214,546	11,516			226,062	49.26%
Total Library	5,984,897	686,855	0	0	6,671,752	58.76%	5,917,836	631,206	0	0	6,549,042	58.94%
Culture & Recreation	386,602	100			386,702	82.96%	400,463	1,306			401,769	87.17%
Economic Development	2,374,154	354,824			2,728,978	43.24%	3,036,474	332,848			3,369,322	47.17%
Subtotal	119,989,231	13,641,139	0	0	133,668,554	55.91%	121,160,993	13,465,907	0	0	134,661,547	58.03%
Education												
County School Current Exp	38,947,164	6,491,194			45,438,358	58.33%	38,491,440	6,415,240			44,906,680	58.33%
Goodyear Incentive	0	0			0	0.00%	0	0			0	0.00%
Sales Tax Equalization	0	0			0	0.00%	0	0			0	0.00%
FTCC Current Expense	5,052,258	842,043			5,894,301	58.33%	4,823,964	803,994			5,627,958	58.33%
FTCC PEG	0	0			0	0.00%	0	0			0	0.00%
FTCC Capital Outlay	0	0			0	0.00%	2,877,565	8,750			2,886,315	83.67%
Total Education	43,999,422	7,333,237	0	0	51,332,659	57.01%	46,192,969	7,227,984	0	0	53,420,953	58.61%
Total General Fund	163,988,653	20,974,376	0	0	185,001,213	56.21%	167,353,962	20,693,891	0	0	188,082,500	58.19%

CROWN CENTER EXPENSE SUMMARY (CUMBERLAND COUNTY)

	FY2016							FY2015						
	Actual				Total	Budget	%	Actual				Total	Budget	%
	Jul-Dec	Jan	Feb	March				Jul-Dec	Jan	Feb	March			
Operating Expenses														
Other	28,191	(19,256)			8,936	377,600	2.37%	17,007	48,887			65,894	177,281	37.17%
Capital Outlay	-	-			-	-	0.00%	18,170	-			18,170	68,171	26.65%
Roof	-	-			-	-	0.00%	-	-			-	52,690	0.00%
Engineer Fee	-	-			-	-	0.00%	-	4,454			4,454	39,000	11.42%
Global Operating Fee	3,177,425	-			3,177,425	4,236,567	75.00%	3,480,024	-			3,480,024	4,606,975	75.54%
Global Management Fee	56,616	8,088			64,704	97,056	66.67%	56,616	8,088			64,704	97,056	66.67%
Global Incentive Payment	-	-			-	97,056	0.00%	-	-			-	97,056	0.00%
Total Operating Expenses	3,262,232	(11,168)	-	-	3,251,065	4,808,279	67.61%	3,571,817	61,429	-	-	3,633,246	5,138,229	70.71%
Non-Operating Expenses Debt Service - Coliseum														
Federal Bond Interest Subsidy	-	-			-	-	0.00%	-	-			-	-	0.00%
Prin/Int BAB	24,404	-			24,404	246,807	9.89%	29,284	-			29,284	256,569	11.41%
Prin/Int RZED	14,026	-			14,026	141,852	9.89%	16,831	-			16,831	147,463	11.41%
Prin/Int 09B	2,740,425	-			2,740,425	3,265,663	83.92%	2,692,750	-			2,692,750	3,268,175	82.39%
Prin/Int BTA CIP	-	-			-	356,138	0.00%	-	-			-	-	0.00%
Prin/Int Energy	-	-			-	55,193	0.00%	-	-			-	55,193	0.00%
Total Nonoperating Expenses	2,778,854	-	-	-	2,778,854	4,065,653	68.35%	2,738,865	-	-	-	2,738,865	3,727,400	73.48%

CROWN CENTER FINANCIAL SUMMARY (GLOBAL SPECTRUM)

	FY2016							FY2015						
	Actual				Total	Budget	%	Actual				Total	Budget	%
	Jul-Dec	Jan	Feb	March				Jul-Dec	Jan	Feb	March			
Event Income														
Direct Event Income	472,764	(11,837)			460,927	963,085	47.86%	448,624	17,823			466,447	1,395,853	33.42%
Ancillary Income	269,021	29,134			298,155	412,453	72.29%	204,169	84,731			288,900	448,360	64.43%
Event Operating Income	741,785	17,297	-	-	759,082	1,375,538	55.18%	652,793	102,554	-	-	755,347	1,844,213	40.96%
Signage and Suites Income	93,505	13,644			107,149	114,867	93.28%	67,089	10,939			78,028	98,034	79.59%
Miscellaneous Income	136,598	18,043			154,641	140,000	110.46%	86,235	21,647			107,882	110,549	97.59%
Total Event Income	971,888	48,984	-	-	1,020,872	1,630,405	62.61%	806,117	135,140	-	-	941,257	2,052,796	45.85%
Operating Expenses (Indirect)														
Indirect Expense	2,110,476	362,871			2,473,347	4,551,727	54.34%	2,002,039	345,646			2,347,685	4,912,087	47.79%
Total Operating Expenses	2,110,476	362,871	-	-	2,473,347	4,551,727	54.34%	2,002,039	345,646	-	-	2,347,685	4,912,087	47.79%
Event Inc over Operating Exp	(1,138,588)	(313,887)	-	-	(1,452,475)	(2,921,322)		(1,195,922)	(210,506)	-	-	(1,406,428)	(2,859,291)	

CUMBERLAND COUNTY REVENUE SUMMARY

	FY2016							FY2015						
	Actual				Total	Budget	% Recognized	Actual				Total	Budget	% Recognized
	Jul-Dec	Jan	Feb	March				Jul-Dec	Jan	Feb	March			
PREPARED FOOD & BEVERAGE														
Category 10: Ad Valorem Tax														
1225 Interest & Penalty - Food & Occupancy	23,518	1,489			25,007	50,000	50.01%	41,328	2,077			43,405	51,499	84.28%
Category 20: Other Taxes														
1015 Food & Beverage Tax	3,096,758	532,422			3,629,180	5,507,413	65.90%	2,952,279	515,543			3,467,822	5,331,574	65.04%
1120 Food & Beverage Tax - All Prior	35,885	(248)			35,637	50,000	71.27%	64,540	1,918			66,458	42,648	155.83%
Total	3,132,643	532,174	-	-	3,664,817	5,557,413	65.94%	3,016,819	517,461	-	-	3,534,280	5,374,222	65.76%
Category 70: Miscellaneous														
7002 Interest Income	1,645	788			2,433	350	695.14%	115	93			208	1,397	14.89%
7662 Returned Check	-	-	-	-	-	-	0.00%	-	-	-	-	-	-	0.00%
Total	1,645	788	-	-	2,433	350	695.14%	115	93	-	-	208	1,397	14.89%
Category 90: Other Financing Sources														
9901 Fund Balance Appropriated	-	-	-	-	-	2,102,780	0.00%	-	-	-	-	-	39,000	0.00%
Total Prepared Food & Beverage	3,157,806	534,451	-	-	3,692,257	7,710,543	65.84%	3,058,262	519,631	-	-	3,577,893	5,466,118	65.93%

	FY2016							FY2015						
	Actual				Total	Budget	% Recognized	Actual				Total	Budget	% Recognized
	Jul-Dec	Jan	Feb	March				Jul-Dec	Jan	Feb	March			
CIVIC CENTER MOTEL TAX														
Category 10: Ad Valorem Tax														
1225 Interest & Penalty - Food & Occupancy	-	-	-	-	-	-	0.00%	-	-	-	-	-	-	0.00%
Category 20: Other Taxes														
2600 Room Occupancy Tax - Auditorium	688,782	92,805			781,587	1,190,340	65.66%	697,007	96,254			793,261	1,211,156	65.50%
2605 Room Occupancy Tax - All Prior	-	-			-	-	0.00%	-	-			-	-	0.00%
Total	688,782	92,805	-	-	781,587	1,190,340	65.66%	697,007	96,254	-	-	793,261	1,211,156	65.50%
Category 70: Miscellaneous														
7002 Interest Income	676	258			934	-	0.00%	48	34			82	796	10.30%
Category 90: Other Financing Sources														
9901 Fund Balance Appropriated	-	-	-	-	-	27,767	0.00%	-	-	-	-	-	12,116	0.00%
Total Civic Center Motel Tax	689,458	93,063	-	-	782,521	1,218,107	65.74%	697,055	96,288	-	-	793,343	1,224,068	65.46%