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CUMBERLAND COUNTY
NORTH CAROLINA

CANDICE WHITE
Clerk to the Board

KELLIE BEAM
Deputy Clerk

BOARD OF COMMISSIONERS

MEMORANDUM

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

FROM: Candice H. White, Clerk to the Board

DATE: May 27, 2016

SUBJECT: Finance Committee Meeting – Thursday, June 2, 2016

There will be a regular meeting of the Finance Committee on Thursday, June 2, 2016 at 9:30 AM in Room 564 of the Cumberland County Courthouse located at 117 Dick Street, Fayetteville, NC.

AGENDA

1. Approval of Minutes – May 5, 2016 Finance Committee Regular Meeting **(Pg. 2)**
2. Consideration of Resolution Authorizing Reallocation of the County's Qualified Energy Conservation Bond Allocation to the State of North Carolina **(Pg. 11)**
3. Consideration of Approval of Rate Structures
   A. Southpoint in the Gray's Creek Water and Sewer District **(Pg. 16)**
   B. NORCRESS Water and Sewer District **(Pg. 20)**
4. Consideration of Approval of the Memorandum of Understanding Between NORCRESS and the Towns of Godwin, Falcon and Wade **(Pg. 25)**
5. Consideration of a Request for Proposal for Bond Counsel
   A. Request to Continue Relationship with Bond Counsel, Hunton & Williams, on Overhills Park Water and Sewer District Project **(Pg. 29)**
   B. Request for Proposal for Bond Counsel **(Pg. 30)**
6. Consideration of a Policy to Authorize the Write-Off of Internal Audit Discrepancies **(Pg. 37)**
7. Health Insurance Matters
   A. Update on Health Insurance Activities **(Pg. 39)**
   B. Consideration of Incurred But Not Reported (IBNR) Budget Revision **(Pg. 40)**
8. Monthly Financial Report **(Pg. 41)**
9. Other Matters 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

5th Floor, Courthouse • P.O. Box 1829 • Fayetteville, North Carolina 28302-1829
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ITEM NO. 1.

 DRAFT

CUMBERLAND COUNTY FINANCE COMMITTEE
COURTHOUSE, 117 DICK STREET, 5TH FLOOR, ROOM 564
MAY 5, 2016 - 10:30 AM
MINUTES

MEMBERS PRESENT:	Commissioner Larry Lancaster, Chairman Commissioner Jeannette Council (arrived 9:40 a.m.) Commissioner Kenneth Edge Commissioner Jimmy Keefe
OTHER COMMISSIONERS PRESENT:	Commissioner Glenn Adams Commissioner Charles Evans
OTHERS:	Amy Cannon, County Manager James Lawson, Deputy 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 Earl "Moose" Butler, Cumberland County Sheriff Ennis Wright, Cumberland County Chief Deputy Sheriff Ronnie Mitchell, Sheriff's Office Legal Advisor Candice H. White, Clerk to the Board Press

Commissioner Lancaster called the meeting to order.

1. APPROVAL OF MINUTES – APRIL 7, 2016 REGULAR MEETING

MOTION: Commissioner Edge moved to approve the April 7, 2016 regular meeting minutes.
SECOND: Commissioner Keefe
VOTE: UNANIMOUS (3-0)

2. DISCUSSION REGARDING A YOUTH MISDEMEANOR DIVERSION PROGRAM

BACKGROUND:
North Carolina is one of only two states that continue to prosecute all 16 and 17 year olds charged with criminal offenses in the adult criminal justice system. This includes minor, misdemeanor offenses such as littering, disorderly conduct, underage drinking, shoplifting, etc. These charges are considered in the same setting as more serious "adult" criminal charges such as robbery, home invasions and drugs. Many times, minor incidents involving our 16 and 17 year olds are the result of immaturity, peer pressure or acting on impulse. Simply stated, teenagers oftentimes make dumb mistakes, not attributable to criminal intent.

However, all arrests/allegations in the adult legal system can have a lifelong negative impact for a young person, even if the case is diverted or dismissed. All charges will appear indefinitely on the youth's (adult) criminal record, regardless of what the disposition in court was. This can have severe collateral consequences that can be immediate or far reaching to the youth and their family. Beyond the immediate costs associated with prosecution, there is the risk of an immediate loss of driving privileges, loss of college admission or scholarships, denial of public benefits (including financial aid for college), or loss of/inability to attain professional licensure and future employment opportunities.

Further, the prosecution of such offenses involves significant law enforcement and court resources in processing the citation/arrest.

In response to this issue, Durham County has implemented a Youth Misdemeanor Diversion Program (MDP) that offers an alternative to prosecution for 16 and 17 year old first-time non-violent offenders committing misdemeanors (with the exception of firearms offenses, sex offenses and traffic matters). Instead of formal court processing, Durham has an incident report process that, at the discretion of law enforcement, provides a 90-day diversion to avoid a first arrest for low-risk youth in Durham County, thereby keeping them out of the adult criminal justice system.

Durham's MDP has proven successful in educating and rehabilitating youth who are facing a first-time non-violent misdemeanor charge. The project provides youth a second chance at a successful life, while also preventing the unintended, long lasting and far reaching consequences of an adult criminal record. From the perspective of law enforcement and the Court system, it has significantly decreased the time and resources involved in prosecuting these cases. Cumberland County could potentially achieve similar outcomes by implementing a youth MDP comparable to the Durham model for our 16 and 17 year olds. Local law enforcement and court officials are aware of this model and are in support of implementing the program in Cumberland County.

A Youth MDP Coordinator would be needed in order to administer this program and to provide case management for our youth participants. This would be a part-time role at the program's inception, with the potential of evolving into a full-time role, depending on work demands. While some upfront funding might be needed to support this part-time role, there may be opportunities for grant funding on a limited basis to support this function.

RECOMMENDATION/PROPOSED ACTION:
It is recommended that the Finance Committee:

1) Approve the concept of a Youth MDP for Cumberland County.
2) Direct staff to develop a strategy for implementing this program effective September 2016.

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Commissioner Adams provided an overview of the background information recorded above and recognized Chief District Court Judge Robert Stiehl. Commissioner Adams stated he and Judge Stiehl attended a school board meeting and the Board of Education plans to approve a resolution in support of the diversion program. Commissioner Adams stated he has spoken with

municipalities, law enforcement and the Sheriff's Office and they are also on board.

Judge Stiehl stated on average he handles 25 expunctions per month which contain certain provisions under North Carolina law that allow charges to be dismissed or wiped clean. Judge Stiehl stated this theoretically allows for gainful/better employment down the road; however, in today's world of internet technology, nothing ever goes away. Judge Stiehl this means that 16 and 17 year olds now have records that they were charged and that the charges were dismissed. Judge Stiehl stated hiring or promoting authorities look at the fact these youth are charged and do not care about the end result. Judge Stiehl stated our country has seen fit to charge 16 and 17 year olds as juveniles with the exception of New York and North Carolina, with North Carolina taking the most hardened approach. Judge Stiehl stated Durham authorities are satisfied with the diversion program because the youth benefit from the lessons learned and there are financial benefits derived from not keeping the youth in the detention facility. Judge Stiehl stated the diversion program evens out across the board what is typical for most citizens which is they get in trouble, they pay a lawyer, the lawyer gets the charge dismissed and the citizen moves on in life. Judge Stiehl stated under the diversion program, there is no charge ahead of time, the individual must report in 48 hours, the individual is evaluated within seven days and put in one or more of the treatment tracks.

Judge Stiehl stated the program's coordinator/evaluator position is critical because that position assesses every individual for such things as former DSS involvement, home/life issues, educational issues, mental health issues or substance abuse issues. Judge Stiehl stated once youth are plugged into the various treatment tracks, they can then take responsibility for their actions. Judge Stiehl stated the electorate wants the community to be safe and law enforcement cannot divert some offenses such as domestic violence, fire arms and traffic. Judge Stiehl stated law enforcement officers have the discretion to make the call on the front line as to whether to keep youth out of the justice system and if youth are able to be taken out of the justice system, it will allow the courts to take their resources and better focus on their processes.

Sheriff Earl "Moose" Butler stated the Sheriff's Office favors and supports the diversion program. Commissioner Adams stated there will be a cost savings to the court system and to law enforcement, and the diversion program provides an opportunity for youth in this community to go forward without tarnish or a badge of dishonor on their record. Commissioner Adams stated law enforcement is working on offenses that will fit into the diversion program, Cumberland CommuniCare is determining programs into which youth can be steered, and Social Services is involved as is the District Attorney and even the Arts Council as a possible treatment program. Commissioner Adams stated the Durham program runs off of grants and the key to the program is the coordinator position. Commissioner Adams stated the committee that put together the concept of a youth misdemeanor diversion program for Cumberland County is looking at a September 2016 start date, although there is nothing magical about that date. Commissioner Adams stated there will likely be start up costs associated with the program and staff are working to come up with a figure and financing. Chairman Adams stated he believes it can fit within the County's budget and he urges the Board of Commissioners to support the program. Commissioner Adams also spoke to intangible cost savings.

Questions and discussion followed. Judge Stiehl stated it is important to recognize that the diversion program is a treatment model or upfront treatment approach. Judge Stiehl stated the long term benefit is that the program addresses issues and opens the first door toward

rehabilitation. Commissioner Adams stated another the benefit is that youth do not come back into the system.

Ronnie Mitchell, Cumberland County Sheriff Office Legal Counsel, stated there is a proposal to raise the juvenile age in North Carolina for court purposes, which will be a very expensive proposition for counties. Mr. Mitchell stated a youth diversion program may help delay the expense and save the taxpayers' money while they receive the protection they need. Judge Stiehl stated he felt this program will be in other jurisdictions as a common place tool within the judicial system when given the Chief Justices' appreciation for its use and benefit to citizens.

MOTION: Commissioner Edge moved to approve the concept of a youth misdemeanor diversion program for Cumberland County and to direct staff to develop a strategy for implementing this program effective September 2016.
SECOND: Commissioner Council
VOTE: UNANIMOUS (4-0)

3. UPDATE ON CRIME LAB

BACKGROUND:
Ronnie Mitchell, Cumberland County Sheriff Office Legal Counsel, will be presenting an update on the crime lab and associated statistics.

RECOMMENDATION/PROPOSED ACTION:
No action required, for informational purposes only.

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Ronnie Mitchell, Sheriff's Office Legal Counsel, reported over the fifteen months during which the crime lab has been operational, the results have been good. Mr. Mitchell stated there was initially a backlog of 546 cases that had been pending for more than two years and once it was announced there was going to be a switch to a private lab, the state lab began to speed up their delivery services. Mr. Mitchell stated 115 cases were able to be adjudicated between the announcement and the time the cases were picked up from the state lab. Mr. Mitchell stated so essentially 246 lab specimens were initially delivered to the crime lab that worked through that backlog is less than 90 days. Mr. Mitchell stated everything was current as of 2016. Mr. Mitchell stated things have remained current, particularly with blood alcohol and blood drug identification, most of which are returned within one week instead of two years. Mr. Mitchell stated of particular importance is that within the last 15 months, 641 drug identification and quantification cases have been able to be resolved which impacts the Detention Center. Mr. Mitchell stated a cost savings has occurred in that evidence custodians no longer have to travel to Wake County to deliver substances for analysis.

Mr. Mitchell stated a drawback to the lab is cost and to date, the lab cannot be used for DNA analysis. Mr. Mitchell stated negotiations and discussions have taken place with the lab about the costs involved. Mr. Mitchell stated one of the recommendations of the lab that has not been placed in the budget is an additional $1,100 per month to do DNA database; the lab believes this

will expedite crime resolution. Mr. Mitchell stated although a specific number has not been agreed upon, there has been talk about the lab meeting the budget proposal to include at least 30 complex cases per year for DNA analysis as part of the increased funding requested of $30,000.

4. CONSIDERATION OF ADOPTION OF THE PRELIMINARY ASSESSMENT ROLL FOR THE BULLARD CIRCLE WATERLINE EXTENSION AND SCHEDULING OF A PUBLIC HEARING

BACKGROUND:
The Board of Commissioners, at their August 18, 2014 meeting, adopted a Final Assessment Resolution for the Bullard Circle Waterline Extension Project. The resolution defined the term of the assessment as 15 years at 6% interest. The construction of the waterline extension throughout the Bullard Circle area is now complete, Fayetteville Public Works Commission (FPWC) has accepted the lines, and FPWC will own and operate the waterline as an extension of their existing water system. Letters were mailed to the property owners on April 12, 2016 informing them that they may now connect to the waterline and of the steps necessary to connect to the system through FPWC. The final project costs have been determined and the preliminary assessment roll prepared. A copy of the assessment roll is recorded below.

The next step is for the Board of Commissioners to adopt the preliminary assessment roll and set a date for a public hearing. It is suggested that a public hearing be scheduled for June 20, 2016 at 6:45 pm. Following the public hearing the Board of Commissioners will need to confirm the assessments for each parcel. The cost per parcel will be $2,701.22.

The following is a summary of the costs and the calculated assessment per parcel:

Engineering & Design	Moorman, Kizer & Reitzel		$ 57,175
Construction	Autry Grading, Inc.		$268,559
Licensing, Permits & Easements			$ 3,815
		Total	$329,549
FPWC participation in the project per agreement			$ 67,899.66
County's participation in the project per agreement			$ 96,874.84
		Total	$164,774.50
Total Project Cost			$329,549.00
County & FWPC participation			-$164,774.50
			$164,774.50
Balance to be assessed to property owners			$164,774.50
Number of parcels for assessment 61			
Assessment per parcel			$ 2,701.22

As a side note, per the agreement FPWC is responsible for 25% water main construction cost but not the lateral cost. The County and the property owners are responsible for the lateral costs. These costs have been considered and are included above.

RECOMMENDATION/PROPOSED ACTION:

The Engineering and Infrastructure Director and County Management recommends that the Finance Committee approve the Preliminary Assessment Roll and place this item on the agenda of the May 16, 2016 Board of Commissioners meeting to set the public hearing date for June 20, 2016 as well as confirming the assessment roll at the conclusion of the public hearing.

Parcel Number	Owner Name	Owner Address	Situs Address	Assessment Per Parcel
0531-87-9127-	TIMOTHY & YEE SIMMONS	394 BULLARD CIR, FAYETTEVILLE, NC 28311	345 VANN ST	$ 2,701.22
0531-96-2991-	LOCAL 959 UNITED WORKERS ASSOC	280 MCCLOSKEY RD, FAYETTEVILLE, NC 28311	VANN ST	$ 2,701.22
0531-96-5464-	LOCAL 959 UNITED WORKERS ASSOC	280 MCCLOSKEY RD, FAYETTEVILLE, NC 28311	280 MCCLOSKEY RD	$ 2,701.22
0531-96-5856-	PAUL WILLIAMS	281 BULLARD CIR, FAYETTEVILLE, NC 28311	VANN ST	$ 2,701.22
0531-96-7856-	PAUL & CYNTHIA WILLIAMS	281 BULLARD CIR, FAYETTEVILLE, NC 28311	VANN ST	$ 2,701.22
0531-96-9856-	PAUL WILLIAMS	281 BULLARD CIR, FAYETTEVILLE, NC 28311	VANN ST	$ 2,701.22
0531-97-2290-	STEPHEN & CARLEEN JOYNER	484 BULLARD CIR, FAYETTEVILLE, NC 28311	484 BULLARD CIR	$ 2,701.22
0531-97-2693-	BROADWELL LAND CO	PO BOX 53587, FAYETTEVILLE, NC 28305	N/A	$ 2,701.22
0531-97-3301-	GREAT SOUTHEASTERN PROPERTIES	PO BOX 58375, FAYETTEVILLE, NC 28305	BULLARD CIR	$ 2,701.22
0531-97-3442-	BROADWELL LAND CO	PO BOX 53587, FAYETTEVILLE, NC 28305	BULLARD CIR	$ 2,701.22
0531-97-3767-	CATHOLIC SOCIAL MINISTRIES	7200 STONEHENGE DR, RALEIGH NC 27613	BULLARD CIR	$ 2,701.22
0531-97-5163-	PATRICIA STOVER	284 VANN ST, FAYETTEVILLE, NC 28311	284 VANN ST	$ 2,701.22
0531-97-5384-	JEFF & KATHY STAFFORD	465 BULLARD CIR, FAYETTEVILLE, NC 28311	465 BULLARD CIR	$ 2,701.22
0531-97-6670-	MELODY HANEY	713 DALMORE DR, FAYETTEVILLE, NC 28311	BULLARD CIR	$ 2,701.22
0531-97-6786-	TIMOTHY & YEE SIMMONS	394 BULLARD CIR, FAYETTEVILLE, NC 28311	BULLARD CIR	$ 2,701.22
0531-97-7113-	PATRICIA STOVER	284 VANN ST, FAYETTEVILLE, NC 28311	VANN ST	$ 2,701.22
0531-97-7375-	LULA GROVER	3519 ROSEHILL RD, FAYETTEVILLE, NC 28311	N/A	$ 2,701.22
0531-97-8631-	JENNIFER GATES	258 STONECOAL DR, FAYETTEVILLE, NC 28311	258 STONECOAL DR	$ 2,701.22
0531-97-8832-	TIMOTHY & YEE SIMMONS	394 BULLARD CIR, FAYETTEVILLE, NC 28311	397 BULLARD CIR	$ 2,701.22
0531-97-9364-	JAMES & DONNA BRYSON	243 STONECOAL DR, FAYETTEVILLE, NC 28311	243 STONECOAL DR	$ 2,701.22
0531-97-9631-	GERALD KINDER, DONALD KINDER & PATRICIA KINDER STOVER	258 STONECOAL DR, FAYETTEVILLE, NC 28311	N/A	$ 2,701.22
0531-98-1814-	BROADWELL LAND CO	PO BOX 53587, FAYETTEVILLE, NC 28305	N/A	$ 2,701.22
0531-98-5073-	SABRENA & GERALDINE WALKER	101 NORWOOD ST, NEWARK, NJ 07106	408 BULLARD CIR	$ 2,701.22
0531-98-7100-	TIMOTHY & YEE SIMMONS	394 BULLARD CIR, FAYETTEVILLE, NC 28311	N/A	$ 2,701.22
0531-98-7342-	MARY CURRY	1916 WILLIAMSON RD, FAIRMONT, NC 28340	6635 RAMSEY ST	$ 2,701.22
0531-98-9005-	TIMOTHY & YEE SIMMONS	394 BULLARD CIR, FAYETTEVILLE, NC 28311	394 BULLARD CIR	$ 2,701.22
0541-05-6993-	PRAMUKH ENTERPRISES LLC ATTN: MEENA DAVE	350 PINE ST, LILLINGTON, NC 27546	RAMSEY ST	$ 2,701.22
0541-06-1377-	KEITH MILLIKEN	181 BULLARD CIR, FAYETTEVILLE, NC 28311	181 BULLARD CIR	$ 2,701.22
0541-06-1549-	KENNETH & JOVANI REAVES	398 N MAINT ST, MILTOWN, NJ 08850	BULLARD CIR	$ 2,701.22
0541-06-1750-	GWENDOLYN ANDERSON	215 BULLARD CIR, FAYETTEVILLE, NC 28311	215 BULLARD CIR	$ 2,701.22
0541-06-1850-	MARGARETE JOHNSON C/O MARGARETE K. MORLEY	213 W 2ND AVE, RED SPRINGS, NC 28377	225 BULLARD CIR	$ 2,701.22
0541-06-1951-	GARY SHAVER	237 BULLARD CIR, FAYETTEVILLE, NC 28311	237 BULLARD CIR	$ 2,701.22
0541-06-3019-	DANNY AVERITT	155 BULLARD CIR, FAYETTEVILLE, NC 28311	155 BULLARD CIR	$ 2,701.22
0541-06-3267-	THOMAS COPPEDGE	173 BULLARD CIR, FAYETTEVILLE, NC 28311	173 BULLARD CIR	$ 2,701.22
0541-06-3594-	KENNETH NETTLES, JR.	200 BULLARD CIR, FAYETTEVILLE, NC 28311	200 BULLARD CIR	$ 2,701.22
0541-06-4432-	JERRY & JOYCE TUBERVILLE	6257 CHURCH ST, FAYETTEVILLE, NC 28311	186 BULLARD CIR	$ 2,701.22
0541-06-4605-	ROBERT & MARY JO ANDERSON	511 ARGYLL RD, FAYETTEVILLE, NC 28303	210 BULLARD CIR	$ 2,701.22
0541-06-4726-	TAMMY BURNETTE WOLFE	215 RESOLUTION DR, YORKTOWN, VA 23692	220 BULLARD CIR	$ 2,701.22
0541-06-4846-	MARK GATES	8784 COATS RD, LINDEN, NC 28356	BULLARD CIR	$ 2,701.22
0541-06-4936-	CRAIG & NORA MACDONALD	240 BULLARD CIR, FAYETTEVILLE, NC 28311	240 BULLARD CIR	$ 2,701.22
0541-07-0641-	GERALD KINDER, DONALD KINDER & PATRICIA KINDER STOVER	258 STONECOAL DR, FAYETTEVILLE, NC 28311	N/A	$ 2,701.22
0541-07-0830-	LAURA GUTIERREZ	367 BULLARD CIR, FAYETTEVILLE, NC 28311	367 BULLARD CIR	$ 2,701.22
0541-07-1152-	HOSEA & ALEETA WILLIAMS	259 BULLARD CIR, FAYETTEVILLE, NC 28311	259 BULLARD CIR	$ 2,701.22
0541-07-1266-	WILLIAM ADAMS	4405 CLIFTON DR, HOPE MILLS, NC 28348	271 BULLARD CIR	$ 2,701.22
0541-07-1367-	PAUL & CYNTHIA WILLIAMS	281 BULLARD CIR, FAYETTEVILLE, NC 28311	281 BULLARD CIR	$ 2,701.22
0541-07-1598-	CHRISTOPHER MOORE	9803 FRANKLIN AVE, LANHOM, MD 20706	BULLARD CIR	$ 2,701.22
0541-07-2723-	NORWEST BANK MINNESOTA TRUSTEE C/O JAMES C. BLUE	9803 FRANKLIN AVE, LANHOM, MD 20706	325 BULLARD CIR	$ 2,701.22
0541-07-2833-	DAVID & PATRICIA MULLINS	8825 RAMSEY ST, LINDEN, NC 28356	645 BULLARD CIR	$ 2,701.22
0541-07-4016-	DAVID & PATRICIA MULLINS	8825 RAMSEY ST, LINDEN, NC 28356	N/A	$ 2,701.22
0541-07-4116-	GLENN & HELEN BRINSON	260 BULLARD CIR, FAYETTEVILLE, NC 28311	260 BULLARD CIR	$ 2,701.22
0541-07-4236-	CONNIE C. HAYES	14 FOXFIRE TRCE, OAK ISLAND, NC 28465	BULLARD CIR	$ 2,701.22
0541-07-4317-	DAVID & MARIE NEWTON	710 EMELINE AVE, FAYETTEVILLE, NC 28303	BULLARD CIR	$ 2,701.22
0541-07-4449-	WILLIAM & MARTHA BENFIELD TRUSTEES	308 BULLARD CIR, FAYETTEVILLE, NC 28311	308 BULLARD CIR	$ 2,701.22
0541-07-4660-	JAMES STEWART TRUSTEE	316 BULLARD CIR, FAYETTEVILLE, NC 28311	316 BULLARD CIR	$ 2,701.22
0541-07-4960-	LEON & MELODY BROWN	4560 RUSTIC HAVEN, FAYETTEVILLE, NC 28311	BULLARD CIR	$ 2,701.22
0541-07-5841-	JERRY & GENNIE ENNIS	215 DIAMOND POINT TRL, FAYETTEVILLE, NC 28311	215 DIAMOND POINT	$ 2,701.22
0541-07-7613-	DAVID & MARIE NEWTON	710 EMELINE AVE, FAYETTEVILLE, NC 28303	DIAMOND POINT TRL	$ 2,701.22
0541-08-0096-	TIMOTHY & YEE SIMMONS	394 BULLARD CIR, FAYETTEVILLE, NC 28311	644 BULLARD CIR	$ 2,701.22
0541-08-2008-	GEORGE MICHAEL DOUGLAS	360 BULLARD CIR, FAYETTEVILLE, NC 28311	360 BULLARD CIR	$ 2,701.22
0541-08-2100-	DOROTHY DANIEL	340 BULLARD CIR, FAYETTEVILLE, NC 28311	647 BULLARD CIR	$ 2,701.22
0541-08-3097-	DOROTHY DANIEL	340 BULLARD CIR, FAYETTEVILLE, NC 28311	340 BULLARD CIR	$ 2,701.22

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Tracy Jackson, Assistant County Manager, reviewed the background information recorded above, to include the summary of costs and the calculated assessment per parcel. Commissioner Keefe inquired regarding the monthly cost per parcel and whether construction was according to urban standards.

MOTION: Commissioner Council moved to approve the Preliminary Assessment Roll and to place this item on the agenda of the May 16, 2016 Board of Commissioners meeting to set the public hearing date for June 20, 2016 and confirm the assessment roll at the conclusion of the public hearing.
SECOND: Commissioner Edge
VOTE: UNANIMOUS (4-0)

5. CONSIDERATION OF APPROVAL OF USE OF OUTSIDE COUNSEL FOR PERSONNEL POLICIES

BACKGROUND:
More than 18 months ago the County Finance and IS departments began the process of financial software implementation and conversion. While the transition to the new financial software will be complete in May, the transition to the payroll / human resources software has just begun.

In preparation of the payroll / human resources software implementation, a review of personnel policies was undertaken within the past year. Certain aspects of the software rely on policy to insure that payroll will be processed correctly for all employees. Therefore, it is imperative the appropriate policies are in place and in compliance with employment law as well as the local ordinance.

Employment law encompasses a myriad of ever-changing issues including, but not limited to, health care reform, same-sex marriage, anti-discrimination practices, as well as the Federal Labor Standards Act (FLSA). Engaging outside counsel in the area of employment law will facilitate this review and the related software implementation.

The law firm of Teague Campbell has successfully worked with Cumberland County in the specialized area of workers compensation. This relationship has been very positive for the County as the firm has steered us through numerous facilitations and mediations while minimizing the financial impact of workers compensation claims. It is because of the proven track record with Teague Campbell that we once again seek to engage the firm.

The attached representation agreement represents an extremely conservative 'not to exceed' amount of $10,000. This fee is based upon completely rewriting the County's policies, which is not anticipated at this time.

RECOMMENDATION/PROPOSED ACTION:
Staff recommends engaging the law firm of Teague Campbell to review proposed updates to the personnel policies for employment law compliance thus insuring software conversion is both

timely and accurate. Staff further recommends a 'not to exceed' amount of $10,000 for the engagement.

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Ms. Cannon stated she would like this item removed from the agenda. Ms. Cannon stated as background, in 2012 as the County worked through its classification study and plan, the recommendation was made and approved by the Board of Commissioners to remove the personnel ordinance from the County Code and make it a stand-alone ordinance. Ms. Cannon stated it was also agreed that the stand-alone ordinance needed to be updated which was a project that was going to be completed through the county attorney's office. Ms. Cannon stated as a part of that, a suggestion was made that the county manager's office create personnel policies to carry out the Board's approved ordinance.

Ms. Cannon stated late on April 29, the county attorney sent county management a draft of the personnel ordinance and indicated to her that he would now be in a position, after putting so much time into the draft ordinance, to review the personnel policies that would go with and enforce the draft ordinance. Ms. Cannon stated she is withdrawing the request to seek outside counsel for this review.

Commissioner Edge asked if this could come back in 60 days. Rick Moorefield, County Attorney, stated he felt the Board needed to adopt the ordinance before creating policies. Commissioner Adams asked that there be a review of the policies before the ordinance is adopted and stated he concurred with Commissioner Edge that the county attorney could have the policies for review within 60 days. Commissioner Adams stated the policies do not necessarily have to be approved at that time, but at least they would have been reviewed alongside the ordinance.

Ms. Cannon pointed out 60 days takes the matter into July during which there are no monthly meetings which would put the matter off until the August committee meeting and the end of August for adoption. Ms. Cannon explained the personnel policies will be a part of the next software phase with implementation of human resource policies and payroll policies. Ms. Cannon asked whether it might be possible to get Board approval of the ordinance at the second meeting in June which means the policies would have been reviewed. Mr. Moorefield stated there are no policy changes relative to the accruals of time, benefits or pay so the review can easily be completed.

MOTION: Commissioner Edge moved to have the personnel ordinance approved at the second meeting in June with the personnel policies having been reviewed in conjunction with the ordinance by county legal.
SECOND: Commissioner Council
VOTE: UNANIMOUS (4-0)

6. MONTHLY FINANCIAL REPORT

Vicki Evans, Finance Director, stated there has been a delay in reporting because the monthly finance reports are manually compiled and staff have experienced time constraints due to their

involvement in the financial system conversion and the FY2017 budget process. Ms. Evans asked if an April/Year-to-Date report could be provided at the June Finance Committee meeting. Consensus followed. An update was provided on the conversion to the Munis Financials which went live on April 29. A brief discussion followed regarding retail sales tax and the State's tracking and credit of online sales tax revenues.

7. OTHER MATTERS OF BUSINESS

There were no other matters of business.

There being no further business, the meeting adjourned at 10:35 a.m.

VICKI EVANS
Finance Director

ROBERT TUCKER
Accounting Supervisor

ITEM NO. 2

FINANCE OFFICE

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

MEMO FOR THE AGENDA OF THE JUNE 2, 2016 MEETING OF THE FINANCE COMMITTEE

TO: FINANCE COMMITTEE MEMBERS

FROM: VICKI EVANS, FINANCE DIRECTOR

DATE: MAY 26, 2016

SUBJECT: CONSIDERATION OF RESOLUTION AUTHORIZING REALLOCATION OF THE COUNTY'S QUALIFIED ENERGY CONSERVATION BOND (QECB) ALLOCATION TO THE STATE OF NORTH CAROLINA

Presenter(s): Vicki Evans, Finance Director

Estimate of Committee Time Needed: 5 Minutes

BACKGROUND

The North Carolina Agricultural Finance Authority has established a Green Community Program to promote energy conservation, energy efficiency and environmental conservation on agricultural land and in agriculture related industries. This program makes loans to support qualified conservation projects across the state.

Duplin County is working on one such project. NC Southeast Regional Economic Development Partnership is requesting the allocation of qualified energy conservation funds from neighboring counties be transferred to the Duplin County project as part of regional support for that project.

Cumberland County has no eligible projects identified. While there is currently no sunset on the funds, any outstanding allocation is at risk if there is a change in administration at the federal level. At the project level, Mary Nash Rusher, Bond Counsel, will hold all resolutions until the project is funded. If the project is not funded, the collective resolutions will be destroyed. This will insure that the funds allocated for Cumberland County will remain earmarked for Cumberland County should the Duplin County project not go forward.

RECOMMENDATION/PROPOSED ACTION

Approve the resolution authorizing reallocation of the County's Qualified Energy Conservation Bond Allocation amount of $1,199,996 to the State of North Carolina and request the State to transfer such Cumberland QECB allocation to the NC Agricultural Finance Authority to be used for one or more qualifying projects located in the NC Southeast Region.

BOARD OF COMMISSIONERS
OF CUMBERLAND COUNTY

Excerpt of Minutes

of Meeting on

June 20, 2016

Present: Chairman _____ presiding, and Commissioners _____

_____

Absent: _____

* * * * * * * * * *

The following resolution was discussed and its title was read:

RESOLUTION AUTHORIZING REALLOCATION OF THE COUNTY'S QUALIFIED ENERGY CONSERVATION BOND ALLOCATION TO THE STATE OF NORTH CAROLINA

WHEREAS, Section 54D of the Internal Revenue Code of 1986, as amended (the "Code") authorizes the issuance of qualified energy conservations bonds ("QECBs") to finance a wide range of renewable energy and energy conservation facilities, all as described in the Code ("Qualified Conservation Purposes"); and

WHEREAS, under the American Recovery and Reinvestment Act of 2009 ("ARRA") the total amount of QECBs authorized was increased to $3.2 billion, which was then allocated to each state based on population; and

WHEREAS, the State of North Carolina (the "State") received $95,677,000 in QECB allocation, which was then reallocated by the North Carolina Tax Reform Allocation Committee ("TRAC") in accordance with Section 54D of the Code and IRS Notice 2009-29 to "large local governments" (i.e. cities and counties with more than 100,000 in population); and

WHEREAS, Cumberland County (the "County") qualifies as a "large local government,"
and as part of the reallocation process, the County received from TRAC
$1,199,996 allocation (the "Cumberland QECB Allocation"); an in QECB

WHEREAS, the County does not anticipate using its QECB allocation for a Qualified Conservation Purpose; and

WHEREAS, the County understands that the North Carolina Agricultural Finance Authority (the "Authority") has established a Green Community Program to promote energy conservation, energy efficiency and environmental conservation on agricultural land and in

agriculture related industries, which makes loans to finance Qualified Conservation Purposes across the State; and

WHEREAS, the County has been requested to reallocate the Cumberland QECB allocation to the State so that the State may in turn transfer the Cumberland QECB Allocation to the Authority for the Authority to use in its Green Community Program to provide a portion of the financing for energy conservation and efficiency projects, including renewable energy projects, which qualify for funding through the Green Community Program; and

WHEREAS, the County is willing to consider such request, but only if the projects financed by the Authority are located within the sixteen (16) county region comprising the North Carolina Southeast Regional Economic Development Partnership (the "Region") (the "Qualifying Projects" and individually a "Qualifying Project"); and

NOW THEREFORE BE IT RESOLVED, by the Cumberland County Board of Commissioners that the County hereby reallocates the Cumberland QECB Allocation to the State, and requests the State to transfer such Cumberland QECB Allocation to the Authority to be used in its Green Community Program to finance one or more Qualifying Projects located in the Region, or otherwise be used for projects in the Region. The officers of the County are hereby authorized and directed to take such action and file such reports and notices as may be required to carry out this resolution.

Commissioner _____ moved the passage of the foregoing resolution, Commissioner _____ seconded the motion, and the resolution was passed by the following vote:

Ayes: _____

Nays: _____

Not Voting: _____

* * * * * * * * * *

I, [NAME OF CLERK], Clerk to the Board of Commissioners for Cumberland County, North Carolina, DO HEREBY CERTIFY that the foregoing is a true and complete copy of so much of the proceedings of the Board of Commissioners for the County at a regular meeting duly called and held June 20, 2016, as it relates in any way to the resolution hereinabove set forth and that
said proceedings are recorded in Minute Book _____ of the minutes of said County. Pursuant to G.S. § 143-318.12, a current copy of a schedule of regular meetings of the Board of Commissioners for said County is on file in my office.

WITNESS my hand and the common seal of said County, this ___ day of [DATE].

(SEAL)

Clerk to the Board
of Commissioners
[NAME] County,
North Carolina

_____

ITEM NO. 3.A.

CUMBERLAND COUNTY
NORTH CAROLINA

ENGINEERING & INFRASTRUCTURE DEPARTMENT

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

MEMO FOR THE AGENDA OF THE JUNE 2, 2016
MEETING OF THE FINANCE COMMITTEE

TO: **FINANCE COMMITTEE MEMBERS**

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

THROUGH: **MELISSA CARDINALI, ASSISTANT COUNTY MANAGER**

DATE: **MAY 24, 2016**

SUBJECT: **CONSIDERATION OF APPROVAL OF THE RATE STRUCTURE FOR SOUTHPOINT IN THE GRAY'S CREEK WATER AND SEWER DISTRICT**

Requested by: **AMY HALL, ADMINISTRATIVE PROGRAM OFFICER**

Presenter(s): **JEFFERY P. BROWN, PE, E & I DIRECTOR**

Estimate of Committee Time Needed: **10 MINUTES**

BACKGROUND:

In recent months the Public Utilities Division has had an increase in the amount of utility accounts that are past due. The Public Utilities Division mails out several letters to customers and then eventually we take the customer to Small Claims Court, in an attempt to get the customer to pay their bill. This process is lengthy and costly and the Public Utilities Division does not recoup any fees. We are requesting to have a processing fee and administrative filing fee added to the amount owed by the customer to help recoup the cost, as well as, stop the same customers from continuing to be late without any consequences. The processing fee would cover the preparing, printing and mailing of the collections letters and the administrative filing fee would cover the preparation of the Small Claims documents.

The Public Utilities Division is also requesting to add a $25.00 disconnect fee to the rate structure for Southpoint, to cover the cost of disconnecting customers from the water system who have not paid their bill for usage.

The current rate structure for Southpoint includes a construction phase tap fee rate and a future services tap fee rate that needs to be removed from the rate structure to avoid confusion from customers that want to connect to the system and have not paid a tap fee. The rate structure does have the cost for extending a water lateral and main extension.

Southpoint Rate Changes:
Add Processing Fee per Collection of $30.00
Add Administrative Filing Fee per Collection of $100.00
Add Disconnect Fee of $25.00
Remove Construction Phase Tap Fee Rate
Remove Future Services Tap Fee Rate

RECOMMENDATION/PROPOSED ACTION:

The Engineering and Infrastructure Director and County Management recommend that the Finance Committee approve the rate structure for Southpoint and to place the item on the agenda of the June 20, 2016 Gray's Creek Water and Sewer District meeting for approval.

Southpoint Water Rate Schedule

AVAILABILITY FEE

Availability Fee – Non-connected customers (As referenced in the Cumberland County Water & Sewer Ordinance)	$12.00

WATER RATE SCHEDULE

RESIDENTIAL RATE	MONTHLY CHARGE
First 2,000 Gallons	$22.00 Minimum
Next 4,000 Gallons	$11.00 per 1,000 Gallons
Next 2,000 Gallons	$12.00 per 1,000 Gallons
Next 2,000 Gallons	$13.00 per 1,000 Gallons
Next 40,000 Gallons	$14.00 per 1,000 Gallons
Next 50,000 Gallons	$15.00 per 1,000 Gallons
All Over 100,000 Gallons	$16.00 per 1,000 Gallons

COMMERCIAL RATE	MONTHLY CHARGE
User Fee:	$33.50
First 50,000 Gallons:	$13.00 per 1,000 Gallons
Next 50,000 Gallons:	$14.00 per 1,000 Gallons
Next 900,000 Gallons:	$15.00 per 1,000 Gallons
All Over 1,000,000 Gallons	$16.00 per 1,000 Gallons

OTHER FEES

Late Penalty	$10.00
Processing Fee per Collection Action	$30.00
Administrative Filing Fee per Collection Action	$100.00
Activation/Transfer Fee (One-time fee for creating new account or Transferring service to another location)	$20.00
Reconnect Fee - Business hours (Administrative charge to re-establish service after discontinuance for non-payment)	$25.00
Disconnect Fee (Administrative charge to discontinue service for non-payment)	$25.00
After-Hours Reconnect Fee (Available until 9:00 pm)	$75.00
Special Meter Reading (Performed at request of customer; no charge if initial reading was over-read)	$10.00
Meter Verification Fee	$50.00

Southpoint Water Rate Schedule

(Meter removed and taken to testing facility;
performed at written request of customer;
no charge if meter over-registers by more than 5%)

Flow Test	$50.00
*Returned Check Fee	$25.00 **+ Amount of check - CASH, MONEY ORDER OR CERTIFIED CHECK ONLY**

TAP FEE SCHEDULE

TAP-ON FEES (To Include Irrigation)

(1) Construction-Phase Rate:

The tap-on fee during the construction of the water distribution system will be as follows:

Meter Size	Established Fee
¾ inch	$50.00
1 inch	$100.00
Larger than 1"	Standard Rate

(2) Future Services:

Customers not wishing an immediate connection to the water system, but who wish to take advantage of the discounted tap-on fees available during the construction phase may sign up for a "future service" tap at the following rates:

Meter Size	Established Fee
¾ inch	$150.00
1 inch	$250.00
Larger than 1"	Standard Rate

Future Service rates apply only during the construction phase of the distribution system. With a "Future Service" tap, a meter is not installed until requested by the customer.

(3) Water Laterals

An estimate shall be given to the applicant prior to installation and shall be paid by the applicant prior to any installation of laterals to be connected to the water system. All charges include labor, equipment and materials required for the installation of the specified pipe size or sizes.

(4) Main Extension Charges:

An estimate shall be given to the applicant prior to installation and shall be paid by the applicant prior to extending the main in the water district. All charges include labor, equipment and materials required for the installation of the specified pipe size or sizes.

ITEM NO. 3.B.

CUMBERLAND COUNTY
NORTH CAROLINA

ENGINEERING & INFRASTRUCTURE DEPARTMENT

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

MEMO FOR THE AGENDA OF THE JUNE 2, 2016
MEETING OF THE FINANCE COMMITTEE

TO:	FINANCE COMMITTEE MEMBERS
FROM:	JEFFERY P. BROWN, PE, E & I DIRECTOR
THROUGH:	MELISSA CARDINALI, ASSISTANT COUNTY MANAGER
DATE:	MAY 24, 2016
SUBJECT:	CONSIDERATION OF APPROVAL OF THE RATE STRUCTURE FOR NORCRESS WATER & SEWER DISTRICT
Requested by:	AMY HALL, ADMINISTRATIVE PROGRAM OFFICER
Presenter(s):	JEFFERY P. BROWN, PE, E & I DIRECTOR

Estimate of Committee Time Needed: 10 MINUTES

BACKGROUND:

In recent months the Public Utilities Division has had an increase in the amount of utility accounts that are past due. The Public Utilities Division mails out several letters to customers and then eventually takes the customer to Small Claims Court, in an attempt to get the customer to pay their bill. This process is lengthy and costly and the Public Utilities Division does not recoup any fees.

We are requesting to have a processing fee and administrative filing fee added to the amount owed by the customer to help recoup the cost, as well as, stop the same customers from continuing to be late without any consequences. Currently the customers do not pay any additional fees to NORCRESS for being delinquent. The processing fee would cover the preparing, printing and mailing of the collections letters and the administrative filing fee would cover the preparation of the Small Claims documents.

The Public Utilities Division is also requesting to change the fee for the installation of an elder valve to actual cost of installation plus ten percent (10%) instead of the current $1,000.00 that is stated in the rate structure for NORCRESS. The current rate does not

cover any unforeseen issues that may occur during installation of the valve. PWC installs the elder valves at the County's request and then in turn invoices the County for the cost of installation. The cost of installation varies dependent on the depth of the sewer line, soil conditions, location of the elder valve, etc. Once the elder valve is installed and the customer brings their account up to date and service is restored, there remains a possibility of the customer becoming delinquent in the future. If that occurs, the customer will be disconnected from the system. Therefore, the Public Utilities Division is requesting to add a $25.00 disconnect fee to the rate structure for NORCRESS to recover costs associated with this disconnection.

The current rate structure for NORCRESS does not have a commercial sanitary sewer rate for zero usage for commercial properties. Currently the rate structure is based off of the usage for the debt service and lift station maintenance fee. The Public Utilities Division is requesting to add a Zero Usage Debt Charge of $9.65 and a Zero Usage Lift Station Maintenance Fee of $2.00. This rate is the same amount that is charged to a residential customer that pays for debt service.

NORCRESS Rate Changes:
Add Processing Fee per Collection of $30.00
Add Administrative Filing Fee per Collection of $100.00
Change Elder Valve installation cost from $1000.00 to Actual Cost plus 10%
Add Disconnect Fee of $25.00
Add Zero Usage Debt Charge Fee of $9.65
Add Zero Usage Lift Station Maintenance Fee of $2.00

The NORCRESS Advisory Board approved the above mentioned rate changes at their meeting held on March 29, 2016.

RECOMMENDATION/PROPOSED ACTION:

The Engineering and Infrastructure Director, the NORCRESS Advisory Board and County Management recommend that the Finance Committee approve the rate structure for NORCRESS and place the item on the agenda of the June 20, 2016 NORCRESS Water and Sewer District meeting for approval.

NORCRESS Sanitary Sewer Rate Schedule

MONTHLY RATE

The monthly rate shall be the sum of the Usage Charge, Debt Charge and the Basic Facilities Charges.

RESIDENTIAL SANITARY SEWER RATE SCHEDULE

Usage Charge — $6.50 per MGAL
(Usage Charges per 1,000 gallons = 1 MGAL)

Debt Charge — $9.65 per customer

Basic Facilities Charges:

Meter Size:	NORCRESS	Local Town Fee	Lift Station Maintenance Fee
5/8"	$1.58	$1.75	$2.00
¾"	$1.58	$1.75	$2.00
1"	$2.26	$1.75	$2.00
1 ½"	$3.20	$1.75	$2.00
2"	$5.78	$1.75	$2.00
3"	$9.89	$1.98	$2.00
4"	$15.59	$2.83	$2.00
6"	$29.70	$4.95	$2.00
8"	$46.70	$7.50	$2.00

COMMERCIAL SANITARY SEWER RATE SCHEDULE

Usage Charge — $7.00 per MGAL

Debt Charge — $1.00 per MGAL

Basic Facilities Charges:

Meter Size:	NORCRESS	Local Town Fee	Lift Station Maintenance Fee
¾"	$1.58	$1.75	$1.00 per MGAL
1"	$2.26	$1.75	$1.00 per MGAL
1 ½"	$3.20	$1.75	$1.00 per MGAL
2"	$5.78	$1.75	$1.00 per MGAL
3"	$9.89	$1.98	$1.00 per MGAL
4"	$15.59	$2.83	$1.00 per MGAL
6"	$29.70	$4.95	$1.00 per MGAL
8"	$46.70	$7.50	$1.00 per MGAL

NORCRESS Sanitary Sewer Rate Schedule

ZERO USAGE COMMERCIAL SANITARY SEWER RATE SCHEDULE

Debt Charge $9.65 per customer

Basic Facilities Charges:

Meter Size:	NORCRESS	Local Town Fee	Lift Station Maintenance Fee
¾"	$1.58	$1.75	$2.00
1"	$2.26	$1.75	$2.00
1 ½"	$3.20	$1.75	$2.00
2"	$5.78	$1.75	$2.00
3"	$9.89	$1.98	$2.00
4"	$15.59	$2.83	$2.00
6"	$29.70	$4.95	$2.00
8"	$46.70	$7.50	$2.00

FLAT RATE SANITARY SEWER SERVICE

The monthly flat rate shall be the sum of the Flat Monthly Charge, Debt Charge and the Basic Facilities Charges.

Flat Monthly Charge $31.42

OTHER FEES

Deposit $100.00

Late Penalty $10.00

Disconnect Fee $25.00
(Administrative charge to discontinue service for non-payment)

Reconnect Fee - Business hours $25.00
(Administrative charge to re-establish service after discontinuance for non-payment)

After-Hours Reconnect Fee $75.00
(Available until 9:00 pm)

*Returned Check Fee $25.00
(Amount of check plus return fee - CASH, MONEY ORDER OR CERTIFIED CHECK ONLY)

Court Costs Actual

Elder Valve Actual plus 10%

Processing Fee per Collection Action $30.00

Administrative Filing Fee per Collection Action $100.00

NORCRESS Sanitary Sewer Rate Schedule

CONNECTION FEES AND CHARGES

1. Standard Tap Fee:

   The Standard Tap Fee will be based on the customer's water meter size and will provide NORCRESS Water and Sewer District with funds for long-term system replacement and upgrade.

Size of Water Meter	Standard Tap Fee
5/8"	$670.00
1"	$1,670.00
1-1/2"	$3,350.00
2"	$5,360.00
3"	$11,720.00
4"	$20,100.00
6"	$41,880.00
8"	$60,310.00

2. Sewer Laterals:

   An estimate shall be given to the applicant prior to installation and shall be paid by the applicant prior to any installation of laterals to be connected to the sewer system. All charges include labor, equipment and materials required for the installation of the specified pipe size or sizes.

3. Main Extension Charges:

   An estimate shall be given to the applicant prior to installation and shall be paid by the applicant prior to extending the main in the sewer district. All charges include labor, equipment and materials required for the installation of the specified pipe size or sizes.

4. Debt Charge:

   A Debt Charge equaling the sum of the Availability Charges that would have been paid had the customer connected when the main was first available.

ITEM NO. 4.

CUMBERLAND COUNTY
NORTH CAROLINA

ENGINEERING & INFRASTRUCTURE DEPARTMENT

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

MEMO FOR THE AGENDA OF THE JUNE 2, 2016
MEETING OF THE FINANCE COMMITTEE

TO:	**FINANCE COMMITTEE MEMBERS**
FROM:	**JEFFERY P. BROWN, PE, E & I DIRECTOR**
THROUGH:	**MELISSA CARDINALI, ASSISTANT COUNTY MANAGER**
DATE:	**MAY 23, 2016**
SUBJECT:	**CONSIDERATION OF APPROVAL OF THE MEMORANDUM OF UNDERSTANDING BETWEEN NORCRESS AND THE TOWNS OF FALCON, GODWIN AND WADE**
Requested by:	**AMY HALL, ADMINISTRATIVE PROGRAM OFFICER**
Presenter(s):	**JEFFERY P. BROWN, PE, E & I DIRECTOR**

Estimate of Committee Time Needed: 10 MINUTES

BACKGROUND:

In recent months the Public Utilities Division has taken several NORCRESS customers to Small Claims court to seek judgment for nonpayment of their account. There is a fee for taking the customer to court that the Magistrate can state the customer will need to reimburse to the County as part of the customer's judgment. The NORCRESS customers are making payments on their judgments to the individual Towns that they receive the sewer bill from and the Towns have not been collecting the court costs to reimburse the County. This Memorandum of Understanding (MOU) between the Towns and NORCRESS will clarify the procedure for collecting the fees and submitting them to NORCRESS for reimbursement.

The NORCRESS Advisory Board approved the above mentioned Memorandum of Understanding at their meeting held on March 29, 2016.

RECOMMENDATION/PROPOSED ACTION:

The Engineering and Infrastructure Director, the NORCRESS Advisory Board and County Management recommend that the Finance Committee approve the Memo of Understanding between NORCRESS and the Towns of Falcon, Godwin and Wade and place it on the agenda of the June 20, 2016 NORCRESS Water and Sewer District meeting for approval.

Memorandum of Understanding

Between

Town of Falcon, Town of Godwin, Town of Wade

and

NORCRESS Governed by County of Cumberland

This Memorandum of Understanding (MOU) sets forth the terms and understanding between the Town of Falcon, Town of Godwin, Town of Wade (hereinafter referred to as Towns) and NORCRESS Governed by County of Cumberland (hereinafter referred to as NORCRESS) to bill the delinquent sewer accounts according to the rates established by the governing board.

Background
The Towns have agreed to bill the sanitary sewer customers for the availability/debt service fee and the sewer usage to the customers in and around their towns for the NORCRESS system, since the sewer system started accepting connections in late 2005.

Purpose
This MOU will serve as the framework for cooperation between the Towns and NORCRESS to prevent delinquent accounts from further escalating and the possibility of rate increases system wide to cover losses.

The above goals will be accomplished by undertaking the following activities:

NORCRESS will continue to do the collection letters, Small Claims Actions and NC Debt Set-off.

Towns will add the processing fees, administrative filing fees, disconnect, reconnect and court costs to the accounts and collect the fees on behalf of NORCRESS. Towns will keep five percent (5%) of the processing and administrative filing fees to help off-set their time and cost for collecting such fees.

Duration
This MOU is at-will and may be modified by mutual consent of authorized officials from the Towns or NORCRESS. This MOU shall become effective upon signature by the authorized

officials from the Towns or NORCRESS and will remain in effect until modified or terminated by any one of the partners by mutual consent.

Contact Information

Town of Falcon	Town of Godwin	Town of Wade
Clifton Turpin, Jr	Willie Burnette	Joseph Dixon
Mayor	Mayor	Mayor
P.O. Box 112	P.O. Box 10	P.O. Box 127
Falcon, NC 28342	Godwin, NC 28344	Wade, NC 28395
910-980-1355	910-980-1000	910-485-3502

NORCRESS Governed by County of Cumberland
Marshall Faircloth
Chairman
P.O. Box 1829
Fayetteville, NC 28302
910-678-7771

_____ Date: _____
Clifton Turpin, Jr
Mayor, Town of Falcon

_____ Date: _____
Willie Burnette
Mayor, Town of Godwin

_____ Date: _____
Joseph Dixon
Mayor, Town of Wade

_____ Date: _____
Marshall Faircloth
Chairman
NORCRESS Governed by County of Cumberland

VICKI EVANS
Finance Director

ROBERT TUCKER
Accounting Supervisor

ITEM NO. 5.A.

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

MEMO FOR THE AGENDA OF THE
JUNE 2, 2016 MEETING OF THE FINANCE COMMITTEE

TO: FINANCE COMMITTEE MEMBERS

FROM: VICKI EVANS, FINANCE DIRECTOR VE

DATE: MAY 25, 2016

SUBJECT: CONSIDERATION TO CONTINUE RELATIONSHIP WITH BOND COUNSEL, HUNTON & WILLIAMS, ON OVERHILLS PARK WATER & SEWER DISTRICT PROJECT

Presenter(s): Vicki Evans, Finance Director

Estimate of Committee Time Needed: 5 Minutes

BACKGROUND

In August 2014, Hunton & Williams began serving as bond counsel to the County for the Overhills Park Water & Sewer District for its upcoming issue of revenue bonds. Although the County plans to pursue a request for proposal (RFP) for bond counsel services, RFP selection is not scheduled to occur before Local Government Commission (LGC) approval of the project financing. This approval is expected to occur on August 2, 2016.

Therefore, the continuation with Hunton & Williams serving as bond counsel on this project is requested. In addition, staff with Hunton & Williams is familiar with this project and outside bond counsel representation has been strongly advised by the state office of Rural Development, United States Department of Agriculture.

RECOMMENDATION/PROPOSED ACTION

Approve to continue the relationship with Hunton & Williams to represent Cumberland County on the Overhills Park water and sewer district project as bond counsel.

AMY H. CANNON
County Manager

JAMES E. LAWSON
Deputy County Manager

ITEM NO. 5.B.

MELISSA C. CARDINALI
Assistant County Manager

W. TRACY JACKSON
Assistant County Manager

CUMBERLAND COUNTY
NORTH CAROLINA

OFFICE OF THE COUNTY MANAGER

MEMO FOR THE AGENDA OF THE
JUNE 2, 2016 MEETING OF THE FINANCE COMMITTEE

TO: FINANCE COMMITTEE

FROM: MELISSA C. CARDINALI, ASSISTANT COUNTY MANAGER
MCC

DATE: MAY 25, 2016

SUBJECT: CONSIDERATION OF A REQUEST FOR PROPOSAL FOR BOND COUNSEL

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

Estimated of Committee Time Needed: 10 Minutes

BACKGROUND

Cumberland County has had a very successful multi-year relationship with Hunton Williams as County bond counsel. Specifically, this relationship has involved firm partners Mary Nash Rusher and William McBride, with Mrs. Rusher as our primary counsel. Both Mrs. Rusher and Mr. McBride are highly respected, highly qualified bond counsel. Recently, Mrs. Rusher and her paralegal joined another law firm. With this event, it seems an appropriate time to review and /or reaffirm the County's relationship with bond counsel.

The bond counsel is an essential member of the County's debt financing team. The bond counsel assures the County and investors that legal and tax requirements relevant to the issue are met. A reputable firm providing a reliable legal opinion, as well as the ability to assist the County in completing transactions in a timely manner, is essential to a successful debt program.

Therefore, we would like to issue a Request for Proposal (RFP) to secure proposals from qualified bond counsel. The RFP responses will be reviewed by the County Manager, the County Attorney, the Finance Director and the Assistant County Manager. The top qualified counsel will then be interviewed with a recommendation for bond counsel coming to the August 4 Finance Committee.

RECOMMENDATION

Recommend that County management issue a Request for Proposal (RFP) to secure proposals from qualified bond counsel and bring forth a recommendation for bond counsel to the August 4, 2016 Finance Committee.

COUNTY OF CUMBERLAND, NORTH CAROLINA
Request for Proposals – Bond Counsel Services

Introduction

The County of Cumberland (County) is requesting proposals from law firms with experience in public finance to serve as County Bond Counsel. The County will only consider proposals from experienced counsel with demonstrated expertise in those areas of law pertinent to the work being performed.

Proposal Submission Requirements

Proposals should be delivered electronically on July 13, 2016 by 3:00 pm EST. After submitting the electronic proposal, you must confirm with Carol St. Louis via email or telephone that it has been received. In addition, four (4) hard copies should be delivered by 3:00 pm EST on July 13, 2016 to the attention of Vicki Evans, Finance Director at the location shown below.

Mail - Vicki Evans, Finance Director
County of Cumberland Finance Department
PO Box 1829
Fayetteville, NC 28302-1829
Email – cstlouis@cumberland.nc.us

Physical Delivery – Vicki Evans, Finance Director
County of Cumberland Finance Department
117 Dick Street, Room 451
Fayetteville, NC 28302

Calendar

RFP mailed	June 21, 2016
Deadline for receipt of proposals	July 13, 2016 @ 3:00pm EST
Interview top 3 proposals	July 25, 2016 – July 27, 2016
Notification of award	August 9, 2016

Scope of Services

Bond Counsel will be directly responsible to the issuer for all of, but not limited to, the following tasks:

1. Provide an objective legal opinion to the County with respect to the authorization and issuance of debt obligations and whether interest paid is tax-exempt under federal and/or state laws and regulations;

2. Attend, upon request, any meeting of the Board of County Commissioners or staff;

3. Work with all parties to develop the details of a financing structure that meets the County's needs;

4. Prepare all authorizing documents and any other document needed in connection with the authorization and issuance of bonds and other debt, including but not limited to referenda documents, closing documents, the official statement, the financing calendar, public notices and advertisements, and transcripts;

5. Answer inquiries from the Local Government Commission, trustees, underwriters, financial advisors, trustees, paying agents, and others in conjunction with the sale;

6. Analyze and resolve all tax issues associated with financing plans;

7. Review use of proceeds to ensure compliance with applicable state and/or federal laws and regulations;

8. Review all documents and materials necessary to comply with all applicable continuing disclosure requirements;

9. Offer continuing legal advice, as needed, on issues related to the sale of bonds and other debt, any issues that arise post-sale, the trustee administration of obligations, and in particular any actions necessary to ensure that interest will continue to be tax-exempt;

10. Provide advice and any legal opinions as required by staff and the County Attorney.

Requested Information

1. **Cover letter** – Proposals should include a cover letter that indicates the following:
    a. The proposer and key professionals do not have and do not anticipate a potential conflict of interest with the County;
    b. The proposer and key professionals are licensed to practice law in North Carolina and are members in good standing with the North Carolina State Bar.

    c. The proposer agrees that during the term of the contract, its professionals will not represent anyone in a matter, proceeding, or lawsuit against the County of

Cumberland or any of its agencies or instrumentalities, unless by waiver approved by the Board of Commissioners or any county official to whom the Board delegates this authority. After termination or completion of this contract, proposer agrees that its professionals will not represent anyone in a matter, proceeding or lawsuit related to this contract;

d. The proposer agrees to travel to Fayetteville at their own expense to meet with County personnel to discuss their proposal in greater detail no later than July 26, 2016 if so requested by the County.

2. **Qualification and Availability of Key Personnel** - Describe the general capabilities of your firm and partners and others who will be participating in these transactions. Provide resumes of key partners and other attorneys who will be assigned to work on the County's bond issue. Identify the attorney who will primarily perform the County's bond work and the location of the office from which this attorney usually works. Describe your firm's ability to ensure that a qualified bond attorney is always available to meet the County's needs, including times when the primary attorney is unavailable.

3. **North Carolina Local Government Finance Experience** – List North Carolina local government referenda, general obligation fixed rate bonds, general obligation variable rate bonds, certificates of participation, installment contracts, public private partnerships, and revenue bonds in which your firm has participated from 2010 to present. Include the name of the client, contact person and phone number, role your firm played in issue, and the amount of the issue.

4. **Government Finance Tax Experience** – Describe your firm's tax law capability and experience in connection with the issuance of local government debt.

5. **Price Proposal**

    a. Explain your method of determining fees, including charges for travel and out of pocket expenses. Also explain your approach to billing miscellaneous calls from the County for which you would spend minimal time.

    b. Indicate the fee your firm would expect to charge for work associated with the following sample financings. Include basis for computing the fee (e.g. size and type of issue, hourly rates, 'blended' hourly rates, etc.), maximum fee, and other additional charges, including out of pocket expenses. NOTE that these are sample financings and are not necessarily financings the County will undertake.

        i. $50 million fixed rate general obligation bonds.

        ii. $70 million revenue bonds for wastewater treatment plant.

iii. $50 million certificates of participation for school construction.

iv. $10 million draw down variable rate installment financing contract.

v. $100 million fixed rate general obligation bonds.

vi. $100 million limited obligation bonds for library and school facility construction.

6. **Insurance** –Identify your insurance company and describe the malpractice, and errors and omissions insurance coverage carried by your firm for work of this nature.

7. List any lawsuits filed in the last four years in which your firm represented a plaintiff in which a North Carolina local government, agency or official was a defendant. Specify nature of relief requested.

8. List any claims or lawsuits against your firm by a client that was a North Carolina local government, agency or official. Specify nature of the claim or lawsuit.

9. The proposal should demonstrate the firm's capacity to successfully apply and commit itself to the County's financings. Specifically, describe the firm's organizational structure, staffing and plan for coordination of activities.

Terms and Conditions

1. The County contemplates this to be a multi-year engagement. The County reserves the right to terminate the engagement at any time.

2. The selection of the bond counsel will be made solely at the discretion of the County of Cumberland Board of County Commissioners. Evaluation criteria will include, but is not limited to, professional experience and ability, general reputation, ability to perform the required services, quality of presentation and cost to the County.

3. The County reserves the right to negotiate separate contracts with multiple responding firms with respect to different types of bonds or issuances, if such separate contracts are deemed to be in the best interest of the County.

4. The County reserves the right to reject any or all proposals, the right, in its sole discretion, to accept the proposal(s) it considers most closely aligned with its interests and the right to waive minor irregularities in the procedures.

5. The County reserves the right to request clarification of information submitted and to request additional information from one or more respondents.

6. A hold harmless agreement should be contained in the contract as follows: The Provider agrees to defend, indemnify, and hold harmless the County of Cumberland from all loss, liability, damages, claims or expense (including reasonable attorney's fees) arising from the work described herein caused in whole or in part by negligent act or omission of the Provider or his/her subcontractors, agents and employees, or anyone for whose acts any of them may be liable, except to the extent same are caused by the active negligence, sole negligence, or willful misconduct of the County of Cumberland. It it's the intent of this condition to require the Provider to indemnify the County of Cumberland to the extent permitted under North Carolina law.

ITEM NO. 6.

VICKI EVANS
Finance Director

ROBERT TUCKER
Accounting Supervisor

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

MEMO FOR THE AGENDA OF THE
JUNE 2, 2016 MEETING OF THE FINANCE COMMITTEE

TO: **FINANCE COMMITTEE**
FROM: **VICKI EVANS, FINANCE DIRECTOR**
DATE: **MAY 24, 2016**
SUBJECT: **CONSIDERATION OF POLICY TO AUTHORIZE THE WRITE-OFF OF INTERNAL AUDIT DISCREPANCIES**

Presenter(s): Vicki Evans, Finance Director

Estimate of Committee Time Needed: 5 Minutes

BACKGROUND:

With the addition of another internal audit staff, reviews have been and will periodically be conducted to determine the balance of cash-on-hand compared to book balances throughout the County. The objective is to determine whether procedures and records are proper and adequate and to evaluate whether adequate and effective control processes exist. If/when discrepancies are noted during the reviews, follow-up will need to occur to adjust account balances to actual.

1.0 PURPOSE

The purpose of this policy is to establish authority to adjust discrepancies in account balances up to the designated amount as a result of internal audit reviews.

2.0 SCOPE

This policy shall apply to account balances for which an audit and/or reconciliation was completed by internal audit staff which results in a discrepancy that cannot be tied back to a particular staff having made the error and after all efforts to correct have been exhausted.

3.0 STATEMENT OF THE POLICY

Adjusting financial system account balances as a result of internal audit reviews shall occur after all efforts to correct have been exhausted by the following individuals within the noted limits:

- Finance Director – $1,000 or less per account
- Board of County Commissioners – amounts greater than $1,000 per account

4.0 IMPLEMENTATION

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

RECOMMENDATION/PROPOSED ACTION:

Consider the request to adopt the policy to authorize write-off of discrepancies upon internal audit review.

AMY H. CANNON
County Manager

JAMES E. LAWSON
Deputy County Manager

ITEM NO. 7. A.

MELISSA C. CARDINALI
Assistant County Manager

W. TRACY JACKSON
Assistant County Manager

CUMBERLAND COUNTY
NORTH CAROLINA

OFFICE OF THE COUNTY MANAGER

MEMO FOR THE AGENDA OF THE
JUNE 2, 2016 MEETING OF THE FINANCE COMMITTEE

TO: FINANCE COMMITTEE

FROM: MELISSA C. CARDINALI, ASSISTANT COUNTY MANAGER
mcc

DATE: MAY 25, 2016

SUBJECT: UPDATE ON HEALTH INSURANCE ACTIVITIES

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

Estimated of Committee Time Needed: 5 Minutes

BACKGROUND

In advance of significant health insurance plan changes which are effective July 1, 2016, we continue to monitor health insurance claims activity. As of April, claims currently average $1,747,110 per month. This is definitely lower than the claims level at the beginning of the fiscal year when claims were in excess $2.2million.

The number of claims has started to increase, as expected, with the impending health insurance plan changes. This seems to be primarily due to a push to obtain specialist visits prior to July 1 when this type of doctor visit will become part of the deductible.

The Weight Watchers at Work program will officially kick off the week of June 6 with approximately 140 participants. With weight being a key factor in the health issues driving claims, this program is another step in the right direction for a healthy lifestyle.

RECOMMENDATION

No action required, for information only.

ITEM NO. 7.B.

VICKI EVANS
Finance Director

ROBERT TUCKER
Accounting Supervisor

FINANCE OFFICE
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(910) 678-7753 • Fax (910) 323-6120

MEMO FOR THE AGENDA OF THE
JUNE 2, 2016 MEETING OF THE FINANCE COMMITTEE

TO:	FINANCE COMMITTEE MEMBERS
FROM:	VICKI EVANS, FINANCE DIRECTOR
DATE:	MAY 24, 2016
SUBJECT:	CONSIDERATION OF HEALTH INSURANCE INCURRED BUT NOT REPORTED BUDGET REVISION

Presenter(s): Vicki Evans, Finance Director

Estimate of Committee Time Needed: 5 Minutes

BACKGROUND

By June 30 of each fiscal year ***the County must estimate the dollar amount of claims for services that have been rendered but not yet billed to BCBS for the fiscal year, known as IBNR-incurred but not reported.*** The estimate of IBNR is based on 2015-2016 paid medical and pharmacy claims less stop loss reimbursements and consideration of overall claims increase of 13%. This fiscal year, the expenditure budget is not enough to cover the actual claims paid and the IBNR, which is recorded in our books through a journal entry. The projected IBNR amount totals $2,430,000 for which a budget revision is required.

A budget revision has been prepared to request the movement of general funds totaling $2,430,000 into the health insurance fund to cover the projected shortfall at year-end. It is anticipated the total will be put back into the general fund (by reversing the journal entry) during the second quarter of FY17. At that time a budget revision will be prepared.

RECOMMENDATION/PROPOSED ACTION

Consensus to move forward to the next scheduled meeting of the Board of County Commissioners and approve the budget revision to move funds from the general fund to the health insurance fund.

VICKI EVANS
Finance Director

ITEM NO. 8.

ROBERT TUCKER
Accounting Supervisor

FINANCE OFFICE
4th Floor, Room No. 451, Courthouse • PO Box 1829 • Fayetteville, North Carolina 28302-1829
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MEMO FOR THE AGENDA OF THE JUNE 2, 2016
MEETING OF THE FINANCE COMMITTEE

TO: FINANCE COMMITTEE
FROM: VICKI EVANS, FINANCE DIRECTOR VAE
DATE: MAY 24, 2016
SUBJECT: **MONTHLY FINANCIAL REPORT – APRIL YTD FY16**

Presenter(s): Vicki Evans, Finance Director

Estimate of Committee Time Needed: 5 Minutes

BACKGROUND

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

- Revenues
  - Ad Valorem tax collections are continuing to appear strong.
  - Sales and other taxes are just slightly above collections at this time last fiscal year
  - Sales & service revenues continue to lag but are anticipated to be at budget by year-end
    - Health: Medicaid cost settlement funds have not been allocated. Offset is under restricted intergovernmental.
    - Sheriff: A change in the method of billing is causing the difference when compared with FY15 revenues

- Expenditures
  - General Fund expenditures remain in line with budget and previous year patterns.

- Crown center expense summary/prepared food and beverage and motel tax
  - Total year-to-date event income over operating expenses is trending very close to last fiscal year

RECOMMENDATION/PROPOSED ACTION

No action needed – for information purposes only.

CUMBERLAND COUNTY REVENUE SUMMARY

GENERAL FUND	FY2016 Actual Jul-Mar	FY2016 Actual April	FY2016 Actual May	FY2016 Actual June	FY2016 Total	FY2016 Budget	FY2016 % Recognized	FY2015 Actual Jul-Mar	FY2015 Actual April	FY2015 Actual May	FY2015 Actual June	FY2015 Total	FY2015 Budget	FY2015 % Recognized
Category 10: Ad Valorem Tax														
Real, Personal, Public - Current	151,887,897	951,299			152,839,196	152,104,412	100.48%	150,357,850	901,270			151,259,120	150,400,868	100.57%
Motor Velicles - Current	11,552	1,496			13,048	0	0.00%	15,174	62			15,236	0	0.00%
Motor Vehicle - Tax & Tag	10,828,680	1,579,369			12,408,049	15,771,299	78.67%	10,468,217	1,544,347			12,012,564	14,200,000	84.60%
Prior Years & Other	2,394,309	222,660			2,616,969	3,321,000	78.80%	3,420,632	213,830			3,634,462	4,263,000	85.26%
Total	**165,122,438**	**2,754,825**	-	-	**167,877,263**	**171,196,711**	**98.06%**	**164,261,873**	**2,659,509**	-	-	**166,921,382**	**168,863,868**	**98.85%**
Category 20: Other Taxes														
Sales Tax (1¢ + Art 40 + 42+ 44+ 46)	20,516,153	2,743,237			23,259,390	39,702,971	58.58%	19,840,943	3,281,040			23,121,983	37,516,061	61.63%
Pet Registration Fees	154,522	23,746			178,268	284,837	62.59%	154,566	15,895			170,461	336,236	50.70%
Sales Tax Video & Telecommunications	378,166	0			378,166	556,500	67.95%	399,645	0			399,645	556,500	71.81%
Other Taxes	635,041	71,852			706,893	1,011,300	69.90%	609,814	82,303			692,117	1,034,300	66.92%
Total	**21,683,882**	**2,838,835**	-	-	**24,522,717**	**41,555,608**	**59.01%**	**21,004,968**	**3,379,238**	-	-	**24,384,206**	**39,443,097**	**61.82%**
Category 30: Unrestricted Intergovernmental														
ABC Store 3.5%	469,402	223,713			693,115	600,000	115.52%	446,191	0			446,191	795,056	56.12%
ABC Store Profit	1,439,081	710,191			2,149,272	1,100,000	195.39%	609,948	849,412			1,459,360	1,174,000	124.31%
Fay Sales Tax Equalization-Original	550,788	592,787			1,143,575	2,218,318	51.55%	1,105,759	0			1,105,759	1,997,800	55.35%
Fay Sales Tax Equalization	1,104,356	1,188,570			2,292,926	4,501,358	50.94%	2,243,090	0			2,243,090	4,084,900	54.91%
Wade Sales Tax Equalization	265	285			550	500	110.03%	532	0			532	961	55.36%
Eastover Sales Tax Equalization	0	0			0	0	0.00%	0	0			0	0	0.00%
Stedman Sales Tax Equalization	36	39			75	100	75.27%	73	0			73	132	55.30%
Spring Lake Sales Tax Equalization	89,210	0			89,210	100,000	89.21%	85,970	93,129			179,099	308,760	58.01%
Godwin Sales Tax Equalization	575	620			1,195	1,500	79.66%	1,141	601			1,742	1,968	88.52%
Other	1,057,310	169,881			1,227,191	1,484,177	82.68%	856,224	159,983			1,016,207	1,011,400	100.48%
Total	**4,711,023**	**2,886,087**	-	-	**7,597,110**	**10,005,953**	**75.93%**	**5,348,928**	**1,103,125**	-	-	**6,452,053**	**9,374,977**	**68.82%**
Category 40: Restricted Intergovernmental														
Health	4,106,853	406,098			4,512,951	5,413,600	83.36%	3,204,899	505,830			3,710,729	5,521,622	67.20%
Mental Health Consolidation	254,433	72,447			326,880	327,176	99.91%	201,841	65,619			267,460	365,130	73.25%
Social Services	28,928,267	4,083,119			33,011,386	50,299,975	65.63%	28,268,772	3,564,811			31,833,583	45,976,385	69.24%
Library	476,745	26,736			503,481	632,868	79.56%	428,233	29,763			457,996	611,964	74.84%
Child Support Enforcement	2,210,494	329,458			2,539,952	3,862,607	65.76%	2,047,838	290,927			2,338,765	3,512,006	66.59%
Other	1,225,136	717,639			1,942,775	2,265,116	85.77%	1,177,683	483,327			1,661,010	2,628,541	63.19%
Total	**37,201,928**	**5,635,498**	-	-	**42,837,426**	**62,801,342**	**68.21%**	**35,329,266**	**4,940,277**	-	-	**40,269,543**	**58,615,648**	**68.70%**
Category 50: Licenses & Permits														
Register of Deeds	1,102,285	131,948			1,234,233	1,163,232	106.10%	1,140,908	125,223			1,266,131	1,279,169	98.98%
Inspections	599,299	51,385			650,684	634,500	102.55%	533,827	92,014			625,841	566,700	110.44%
Other	0	0			0	0	0.00%	0	0			0	0	0.00%
Total	**1,701,584**	**51,385**	-	-	**1,884,916**	**1,797,732**	**104.85%**	**1,674,735**	**217,237**	-	-	**1,891,972**	**1,845,869**	**102.50%**
Category 60: Sales & Service														
Animal Control	220,080	33,914			253,994	277,885	91.40%	203,546	32,173			235,719	253,116	93.13%
Health Department	3,117,830	341,716			3,459,546	4,701,424	73.59%	3,732,585	339,110			4,071,695	4,342,776	93.76%
Library Fees	156,208	16,562			172,770	248,117	69.63%	148,077	17,547			165,624	275,500	60.12%
Sheriff Fees	2,123,651	704,615			2,828,266	3,743,114	75.56%	3,168,004	225,481			3,393,485	3,960,126	85.69%
Social Services Fees	55,318	8,163			63,481	154,587	41.07%	46,294	5,139			51,433	97,614	52.69%
Other	826,690	58,317			885,007	1,370,473	64.58%	459,336	77,277			536,613	1,324,508	40.51%
Total	**6,499,777**	**1,163,288**	-	-	**7,663,065**	**10,495,600**	**73.01%**	**7,757,842**	**696,727**	-	-	**8,454,569**	**10,253,640**	**82.45%**
Category 70: Miscellaneous														
Interest Income	167,255	18,667			185,922	227,993	81.55%	141,130	4,495			145,625	267,890	54.36%
CFVMC	3,690,982	0			3,690,982	3,721,673	99.18%	3,721,673	0			3,721,673	3,645,004	102.10%
Other	716,072	98,732			814,804	794,829	102.51%	806,667	130,492			937,159	1,262,702	74.22%
Total	**4,574,309**	**117,399**	-	-	**4,691,708**	**4,744,495**	**98.89%**	**4,669,470**	**134,987**	-	-	**4,804,456**	**5,175,596**	**92.83%**
Subtotal Category 10-70	**241,494,941**	**15,447,315**	-	-	**257,074,204**	**302,597,441**	**84.96%**	**240,047,082**	**13,131,100**	-	-	**253,178,181**	**293,572,695**	**86.24%**
Category 90: Other Financing Sources														
Sale of Land & Buildings	35,821	0			35,821	0	0.00%	244,916	1,363			246,279	0	0.00%
Gain/Loss	0	0			0	0	0.00%	0	0			0	0	0.00%
Sale of Fixed Assets/Cash Proceeds	211,886	472			212,358	51,727	410.54%	49,719	0			49,719	49,109	0.00%
Transfers	4,063,682	0			4,063,682	6,796,728	59.79%	4,382,048	74,822			4,456,870	5,677,009	78.51%
Installment /Purchase Revenue	0	0			0	0	0.00%	3,000,000	0			3,000,000	3,000,000	0.00%
Fund Balance - Former Health	0	0			0	0	0.00%	0	0			0	0	0.00%
Fund Balance - Property Revaluations	0	0			0	147,696	0.00%	0	0			0	25,400	0.00%
Fund Balance Maintenance/Renovations	0	0			0	783,400	0.00%	0	0			0	3,100,000	0.00%
Fund Balance - Health	0	0			0	697,481	0.00%	0	0			0	533,437	0.00%
Fund Balance - Special	0	0			0	0	0.00%	0	0			0	0	0.00%
Fund Balance - Mental Health Transfer	0	0			0	3,066,985	0.00%	0	0			0	2,598,786	0.00%
Fund Balance -Economic Incentives	0	0			0	233,711	0.00%	0	0			0	804,783	0.00%
Fund Balance - Water & Sewer	0	0			0	530,000	0.00%	0	0			0	500,000	0.00%
Fund Balance Appropriated	0	0			0	17,997,956	0.00%	0	0			0	15,205,409	0.00%
Total	**4,311,389**	**472**	-	-	**4,311,861**	**30,305,684**		**7,676,683**	**76,185**	-	-	**7,752,868**	**31,493,933**	
Total General Fund	**245,806,330**	**15,447,787**	-	-	**261,386,065**	**332,903,125**	**78.52%**	**247,723,765**	**13,207,285**	-	-	**260,931,041**	**325,066,628**	**80.27%**

GENERAL FUND SUMMARY OF OBLIGATIONS

GENERAL FUND	FY2016 Actual Jul-Mar	April	May	June	Total	Budget	% Obligated	FY2015 Actual Jul-Mar	April	May	June	Total	Budget	% Obligated
General Administration	12,977,936	1,846,505			14,824,441	19,785,074	74.93%	13,867,575	1,028,746			14,896,321	19,750,646	75.42%
Buildings & Grounds	6,178,784	788,912			6,967,696	8,899,738	78.29%	6,252,216	873,704			7,125,920	8,222,312	86.67%
General Government														
Debt Service	19,570,451	2,122,918			21,693,369	24,877,001	87.20%	19,004,607	0			19,004,607	24,152,717	78.69%
General Government Other	6,035,898	123,023			6,158,921	7,879,339	78.17%	2,065,897	7,190			2,073,087	4,110,755	50.43%
Total General Government	25,606,349	2,245,941	-	-	27,852,290	32,756,340	85.03%	21,070,504	7,190	-	-	21,077,694	28,263,472	74.58%
Law Enforcement														
Sheriff	18,624,766	2,469,912			21,094,678	26,171,940	80.60%	18,231,962	1,705,311			19,937,273	25,119,715	79.37%
Jail	16,586,983	2,264,748			18,851,731	23,364,956	80.68%	16,720,370	1,572,591			18,292,961	22,950,978	79.70%
Total Law Enforcement	35,211,749	4,734,660	-	-	39,946,409	49,536,896	80.64%	34,952,332	3,277,902	-	-	38,230,234	48,070,693	79.53%
Public Safety	5,221,823	722,786			5,944,609	7,809,485	76.12%	5,009,997	564,626			5,574,623	7,445,693	74.87%
Health														
Health All Other	15,640,112	2,214,948			17,855,060	22,830,119	78.21%	15,495,654	1,408,814			16,904,468	21,614,570	78.21%
Total Health Department	15,640,112	2,214,948	-	-	17,855,060	22,830,119	78.21%	15,495,654	1,408,814	-	-	16,904,468	21,614,570	78.21%
Mental Health														
Mental Health Other (County)	5,211,976	49,110			5,261,086	5,814,287	90.49%	6,399,930	35,397			6,435,327	6,600,775	97.49%
Social Services														
Social Services	29,404,291	4,156,529			33,560,820	43,784,293	76.65%	29,428,807	2,925,789			32,354,596	41,423,275	78.11%
Other DSS Programs	18,904,436	2,360,443			21,264,879	28,221,518	75.35%	18,184,635	2,020,977			20,205,612	28,022,791	72.10%
Total Social Services	48,308,727	6,516,973	-	-	54,825,700	72,005,811	76.14%	47,613,442	4,946,766	-	-	52,560,208	69,446,066	75.68%
Other Human Services														
Child Support Enforcement	3,497,013	476,736			3,973,749	4,869,649	81.60%	3,414,446	336,276			3,750,722	4,790,879	78.29%
Other HS Programs	271,942	40,444			312,386	405,519	77.03%	290,154	25,945			316,099	404,578	78.13%
Total Human Services	3,768,955	517,181	-	-	4,286,136	5,275,168	81.25%	3,704,600	362,221	-	-	4,066,821	5,195,457	78.28%
Library														
Library	8,090,609	960,800			9,051,409	10,902,541	83.02%	7,857,558	665,387			8,522,945	10,651,524	80.02%
Library Other	269,163	20,672			289,835	468,931	61.81%	310,591	14,202			324,793	460,430	70.54%
Total Library	8,359,772	981,472	-	-	9,341,244	11,371,472	82.15%	8,168,149	679,589	-	-	8,847,738	11,111,954	79.62%
Culture & Recreation	390,389	0			390,389	466,129	83.75%	413,678	27,691			441,369	460,911	95.76%
Economic Development	3,863,775	476,808			4,340,583	6,316,010	68.72%	4,321,413	462,128			4,783,541	7,269,648	65.80%
Subtotal	**170,740,347**	**21,046,185**	**-**	**-**	**191,835,642**	**242,866,529**	**78.99%**	**167,269,490**	**13,639,377**	**-**	**-**	**180,944,263**	**233,452,197**	**77.51%**
Education														
County School Current Exp	58,420,746	6,491,194			64,911,940	77,894,329	83.33%	57,737,160	6,415,240			64,152,400	76,982,883	83.33%
Goodyear Incentive	241,651	0			241,651	243,613	0.00%	251,368	0			251,368	269,228	0.00%
Sales Tax Equalization	0	0			0	845,128	0.00%	0	0			0	746,777	0.00%
FTCC Current Expense	7,578,387	842,043			8,420,430	10,104,516	83.33%	7,235,946	803,994			8,039,940	9,647,928	83.33%
FTCC PEG	0	0			0	47,397	0.00%	0	0			0	47,397	0.00%
FTCC Capital Outlay	0	0			0	901,613	0.00%	2,959,428	0			2,959,428	3,920,218	75.49%
Total Education	66,240,784	7,333,237	-	-	73,574,021	90,036,596	81.72%	68,183,902	7,219,234	-	-	75,403,136	91,614,431	82.30%
Total General Fund	**236,981,131**	**28,379,422**	**-**	**-**	**265,409,663**	**332,903,125**	**79.73%**	**235,453,392**	**20,858,611**	**-**	**-**	**256,347,399**	**325,066,628**	**78.86%**

CROWN CENTER EXPENSE SUMMARY (CUMBERLAND COUNTY)

	FY2016							FY2015						
	Actual						%	Actual						%
	Jul-Mar	April	May	June	Total	Budget	Recognized	Jul-Mar	April	May	June	Total	Budget	Recognized
Operating Expenses														
Other	6,552	794	-		7,346	377,600	1.95%	17,007	21,291	-	-	38,298	152,041	25.19%
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	4,236,567	-	-		4,236,567	4,236,567	100.00%	3,480,024	-	-	-	3,480,024	4,639,838	75.00%
Global Management Fee	80,880	8,088	-		88,968	97,056	91.67%	56,616	8,088	-	-	64,704	97,056	66.67%
Global Incentive Payment	-	-	-		-	97,056	0.00%	-	-	-	-	-	97,056	0.00%
Total Operating Expenses	**4,323,999**	**8,882**	**-**	**-**	**4,332,881**	**4,808,279**	**90.11%**	**3,571,817**	**33,833**	**-**	**-**	**3,605,650**	**5,145,852**	**70.07%**
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%	-	27,597	-	-	27,597	55,193	50.00%
Total Nonoperating Expenses	**2,778,854**	**-**	**-**	**-**	**2,778,854**	**4,065,653**	**68.35%**	**2,738,865**	**27,597**	**-**	**-**	**2,766,462**	**3,727,400**	**74.22%**

CROWN CENTER FINANCIAL SUMMARY (GLOBAL SPECTRUM)

	FY2016							FY2015						
	Actual						%	Actual						%
	Jul-Mar	April	May	June	Total	Budget	Recognized	Jul-Mar	April	May	June	Total	Budget	Recognized
Event Income														
Direct Event Income	637,976	53,238			691,214	963,085	71.77%	680,734	88,701			769,435	1,395,853	55.12%
Ancillary Income	447,034	44,467			491,501	412,453	119.17%	364,984	34,968			399,952	448,360	89.20%
Event Operating Income	1,085,010	97,705	-	-	1,182,715	1,375,538	85.98%	1,045,718	123,669	-	-	1,169,387	1,844,213	63.41%
Signage and Suites Income	137,828	15,137			152,965	114,867	133.17%	104,879	10,777			115,656	98,034	117.98%
Miscellaneous Income	186,909	14,910			201,819	140,000	144.16%	141,717	26,262			167,979	110,549	151.95%
Total Event Income	**1,409,747**	**127,752**	**-**	**-**	**1,537,499**	**1,630,405**	**94.30%**	**1,292,314**	**160,708**	**-**	**-**	**1,453,022**	**2,052,796**	**70.78%**
Operating Expenses (Indirect)														
Indirect Expense	3,165,069	440,387			3,605,456	4,551,727	79.21%	3,025,180	348,682			3,373,862	4,856,894	69.47%
Total Operating Expenses	**3,165,069**	**440,387**	**-**	**-**	**3,605,456**	**4,551,727**	**79.21%**	**3,025,180**	**348,682**	**-**	**-**	**3,373,862**	**4,856,894**	**69.47%**
Event Inc over Operating Exp	**(1,755,322)**	**(312,635)**	**-**	**-**	**(2,067,957)**	**(2,921,322)**		**(1,732,866)**	**(187,974)**	**-**	**-**	**(1,920,840)**	**(2,804,098)**	

CUMBERLAND COUNTY REVENUE SUMMARY

PREPARED FOOD & BEVERAGE	FY2016 Actual Jul-Mar	FY2016 Actual April	FY2016 Actual May	FY2016 Actual June	FY2016 Total	FY2016 Budget	FY2016 % Recognized	FY2015 Actual Jul-Mar	FY2015 Actual April	FY2015 Actual May	FY2015 Actual June	FY2015 Total	FY2015 Budget	FY2015 % Recognized
Category 10: Ad Valorem Tax														
1225 Interest & Penalty - Food & Occupancy	39,729	1,685			41,414	50,000	82.83%	54,504	3,859			58,363	51,499	113.33%
Category 20: Other Taxes														
1015 Food & Beverage Tax	4,703,797	572,999			5,276,796	5,507,413	95.81%	4,493,511	564,471			5,057,982	5,331,574	94.87%
1120 Food & Beverage Tax - All Prior	43,769	3,000			46,769	50,000	93.54%	75,222	2,514			77,736	42,648	182.27%
Total	**4,747,566**	**575,999**	**-**	**-**	**5,323,565**	**5,557,413**	**95.79%**	**4,568,733**	**566,985**	**-**	**-**	**5,135,718**	**5,374,222**	**95.56%**
Category 70: Miscellaneous														
7002 Interest Income	5,917	-			5,917	350	1690.57%	324	0			324	1,397	23.19%
7662 Returned Check	-	-	-	-	-	-	0.00%	-	-	-	-	-	-	0.00%
Total	**5,917**	**-**	**-**	**-**	**5,917**	**350**	**1690.57%**	**324**	**-**	**-**	**-**	**324**	**1,397**	**23.19%**
Category 90: Other Financing Sources														
9901 Fund Balance Appropriated	-	-	-	-	-	2,434,780	0.00%	-	-	-	-	-	151,816	0.00%
Total Prepared Food & Beverage	**4,793,212**	**577,684**	**-**	**-**	**5,370,896**	**8,042,543**	**95.78%**	**4,623,561**	**570,844**	**-**	**-**	**5,194,405**	**5,578,934**	**95.71%**

CIVIC CENTER MOTEL TAX	FY2016 Actual Jul-Mar	FY2016 Actual April	FY2016 Actual May	FY2016 Actual June	FY2016 Total	FY2016 Budget	FY2016 % Recognized	FY2015 Actual Jul-Mar	FY2015 Actual April	FY2015 Actual May	FY2015 Actual June	FY2015 Total	FY2015 Budget	FY2015 % Recognized
Category 10: Ad Valorem Tax														
1225 Interest & Penalty - Food & Occupancy	-	-	-	-	-	-	0.00%	-	-	-	-	-	-	0.00%
Category 20: Other Taxes														
2600 Room Occupancy Tax - Auditorium	992,479	128,612			1,121,091	1,190,340	94.18%	1,007,882	121,786			1,129,668	1,211,156	93.27%
2605 Room Occupancy Tax - All Prior	-	-	-	-	-	-	0.00%	-	-	-	-	-	-	0.00%
Total	**992,479**	**128,612**	**-**	**-**	**1,121,091**	**1,190,340**	**94.18%**	**1,007,882**	**121,786**	**-**	**-**	**1,129,668**	**1,211,156**	**93.27%**
Category 70: Miscellaneous														
7002 Interest Income	2,412	-			2,412	-	0.00%	118	-			118	796	14.82%
Category 90: Other Financing Sources														
9901 Fund Balance Appropriated	-	-	-	-	-	27,767	0.00%	-	-	-	-	-	12,116	0.00%
Total Civic Center Motel Tax	**994,891**	**128,612**	**-**	**-**	**1,123,503**	**1,218,107**	**94.39%**	**1,008,000**	**121,786**	**-**	**-**	**1,129,786**	**1,224,068**	**93.22%**