

COUNTY OF CUMBERLAND



ADOPTED BUDGET

FISCAL YEAR 2009

CUMBERLAND COUNTY NORTH CAROLINA

FY2009 ADOPTED BUDGET

BOARD OF COUNTY COMMISSIONERS

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COUNTY MANAGER
James E. Martin

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Cliff Spiller Assistant County Manager
Amy Cannon Assistant County Manager

BUDGET STAFF

Howard Abner Assistant Finance Director
Kelly Autry Accountant I
Bob Tucker Accountant II
Todd Hathaway Accountant II

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Cumberland County FY2009 Adopted Budget



James E. Martin
County Manager

Budget Approach

- Target budget
 - FY2008 adopted less one-time expenditures
 - Departments can reallocate dollars based on current needs
- Supplemental requests
 - Provides opportunity to request dollars for needs that are not addressed in target budget
 - One-time
 - Recurring
 - New positions

General Fund Budget

	Requested	Change	Recommended	Change	Adopted
Target	266,421,941	1,402,418	267,824,359	486,471	268,310,830
Supplemental Request					
One-Time	3,263,418	(1,070,728)	2,192,690	-	2,192,690
Recurring	6,618,979	(1,060,460)	5,558,519	(500,366)	5,058,153
New Positions	909,325	(438,737)	470,588	3,701	474,289
Total Supplemental	10,791,722	(2,569,925)	8,221,797	(496,665)	7,725,132
Total General Fund	277,213,663	(1,167,507)	276,046,156	(10,194)	276,035,962

General Fund: Target

	Requested	Change	Recommended	Change	Adopted
Salaries full-time	69,693,347	3,020,723	72,714,070	423,681	73,137,751
Over-time	429,028	(3,065)	425,963	(203)	425,760
Salaries part-time	1,447,025	45,936	1,492,961	4,191	1,497,152
Benefits and other	24,096,237	10,929	24,107,166	72,707	24,179,873
Reclassifications		207,298	207,298	-	207,298
General Government computer hardware	100,000	(50,000)	50,000	-	50,000
Departmental operating	21,118,909	(343,465)	20,775,444	(13)	20,775,431
Medicaid	9,011,677	(843,696)	8,167,981	-	8,167,981
Woman's Center	26,865	(26,865)	-	-	-
Orange Street Restoration	14,760	(14,760)	-	-	-
Cumberland County Business Council	496,647	(76,022)	420,625	-	420,625
Employment Source	80,360	(40,180)	40,180	-	40,180
Other charges & services	107,357,479	-	107,357,479	(13,892)	107,343,587
Capital outlay	108,295	-	108,295	-	108,295
Debt service	25,175,124	(500,000)	24,675,124	-	24,675,124
Transfers	7,266,188	15,585	7,281,773	-	7,281,773
	266,421,941	1,402,418	267,824,359	486,471	268,310,830

General Fund: Supplemental One-Time

	Requested	Change	Recommended	Change	Adopted
Personnel	59,950	(11,790)	48,160	-	48,160
Fuel	20,825	(20,825)	-	-	-
Department Maintenance & Repair	152,617	(82,817)	69,800	-	69,800
Departmental operating- other	257,194	(139,704)	117,490	-	117,490
Botanical Garden Capital Project	100,000	-	100,000	-	100,000
BRAC	50,000	-	50,000	-	50,000
BRAC RTF	31,938	-	31,938	-	31,938
NC City & County Management Association	5,050	-	5,050	-	5,050
Bark for a Park	50,000	(50,000)	-	-	-
Other charges & services	209,307	(15,879)	193,428	-	193,428
Vehicles - Sheriff	1,320,775	(650,000)	670,775	-	670,775
Vehicles - all others	101,033	(51,433)	49,600	-	49,600
C.O. equipment	179,729	(59,500)	120,229	-	120,229
C.O. improvements	100,000	-	100,000	-	100,000
Initial design for renovation of old Health Building	-	100,000	100,000	-	100,000
Roof plan	500,000	-	500,000	-	500,000
Transfer Crown for capital improvements & equipment	125,000	(125,000)	-	-	-
Transfer Property Revaluation Fund	-	36,220	36,220	-	36,220
	<u>3,263,418</u>	<u>(1,070,728)</u>	<u>2,192,690</u>	<u>-</u>	<u>2,192,690</u>

General Fund: Supplemental Recurring

	Requested	Change	Recommended	Change	Adopted
COLA (4.0%)	3,160,752	(3,160,752)	-	-	-
Overtime	331,000	(26,000)	305,000	-	305,000
Other personal services	511,767	108,104	619,871	(627,153)	(7,282)
Fuel	65,416	(2,511)	62,905	105,928	168,833
Utilities	44,500	750	45,250	-	45,250
Departmental operating	435,132	(18,915)	416,217	-	416,217
Debt Service on new Health Building	-	2,496,300	2,496,300	-	2,496,300
Debt service on Western Library	-	123,525	123,525	-	123,525
Foster Care Board & direct payments	1,622,423	-	1,622,423	-	1,622,423
SE NC Radio Reading	409	(409)	-	-	-
Kids Voting Cumberland County	25,000	(25,000)	-	-	-
Communicare	5,000	(5,000)	-	-	-
FTCC current expense	177,428	(177,428)	-	-	-
Council on Older Adults	1,842	(1,842)	-	-	-
Salvation Army	13,100	(13,100)	-	-	-
Fayetteville Area Sentencing Center	236	-	236	-	236
Dogwood Festival	1,900	(1,900)	-	-	-
Better Health of Cumberland County	22,018	(22,018)	-	-	-
Employment Source	6,027	(6,027)	-	-	-
Cape Fear Bureau for Community Action	5,000	(5,000)	-	-	-
HIV Task Force	254	(254)	-	-	-
Contact	1,513	(1,513)	-	-	-
Mid-Carolina	16,216	(16,216)	-	3,149	3,149
Airborne Special Operation Museum	36,000	-	36,000	-	36,000
NC Forestry	3,392	-	3,392	-	3,392
Other charges & services	4,828	-	4,828	5,000	9,828
Transfer to Transportation Fund	-	-	-	12,710	12,710
Transfer to Property Revaluation	55,254	(55,254)	-	-	-
Transfer to Water & Sewer Fund	250,000	(250,000)	-	-	-
	<u>6,796,407</u>	<u>(1,060,460)</u>	<u>5,735,947</u>	<u>(500,366)</u>	<u>5,235,581</u>

General Fund: Supplemental New Positions

	Requested		Recommended		Adopted	
Legal	1	25,183	1	25,555	1	26,364
Tax Administration	2	74,304	1	39,007	1	39,007
Emergency Services	3	122,738	3	122,738	3	122,752
Sheriff	2	75,656	0	-	0	-
Animal Control	5	162,364	5	162,364	5	162,328
Health- Jail Health	2	116,917	1	69,291	1	72,176
Health- Maternal Clinic	1	38,664	0	-	0	-
Health- Chest TB Clinic	1	32,972	0	-	0	-
Health- Regional BRT		-	1	51,675	1	51,662
Library-Bordeaux extended hrs	3	79,145	0	-	0	-
Library-East Regional extend hrs	5	144,711	0	-	0	-
Library-Spring Lake extended hrs	3	36,703	0	-	0	-
Other		(32)		(42)		-
	27	909,325	12	470,588	12	474,289
Requested in Target Budget						
Emergency Services	1	45,452	1	45,452	1	45,456
Social Services	1	74,696	1	74,696	1	74,678
	2	120,148	2	120,148	2	120,134
Total	29	1,029,473	14	590,736	14	594,423

Budget Policy

- Sustainable fund balance appropriation
 - Limit fund balance appropriation to $\leq 3\%$ of General Fund recurring expenditures
- Align expenditures with recurring revenue and a sustainable fund balance appropriation.
 - To increase expenditures, identify revenue source(s)



Budget Policy

- *Maintain minimum* undesignated fund balance - 10.0%
 - Transfer any excess to reserve fund or designate fund balance for specific **one-time** project/expenditures



Budget Highlights

- General Fund budget \$276, 035,962
 - \$4,651,115 (1.71%) increase
- County-wide budget \$470,682,914
 - \$95,292,457 (16.84%) decrease

County-Wide Budget

■ General Fund	\$276,035,962	58.65%
■ Mental Health	\$33,423,635	7.10%
■ Special Revenue	\$50,618,529	10.76%
■ Capital Projects	\$69,071,083	14.67%
■ Enterprise	\$22,476,392	4.77%
■ Internal Service	\$18,744,613	3.98%
■ Permanent & Pension	<u>\$312,700</u>	<u>0.07%</u>
Total	\$470,682,914	100.00%

Budget Highlights

- Property tax decreased 2.0 cents
 - Tax rate now 86 cents
- Fire Districts remain at 10 cents
 - Special Fire District remains at ½-cent
- Recreation tax remains at 5 cents
- ¼-cent sales tax effective October 2008
 - First distribution to County-January 2009
 - FY2009 distribution (9 months) \$6,068,691
 - FY2010 distribution \$8,091,588

Budget Highlights

- 4.0% COLA for permanent employees with \$1,000 minimum; pro rated for part-time
- \$2,627,185 increase for County school current expense (3.85%)
 - Schools receive 44 cents of 86 cent tax rate per funding agreement (51.16%)
- \$306,878 increase in current expense for FTCC (3.85%)

Budget Highlights

- Medicaid 2nd year
 - Expenditures reduced \$6,732,019
 - Sales tax loss \$3,699,200
 - Hold harmless to municipalities \$2,815,949
 - **Net savings=\$216,870**
- NC Solid Waste Disposal Tax
 - \$2.00/ton State tax
 - Fiscal impact \$460,620
 - Solid Waste Department to absorb cost



Policy Initiatives

- GASB 45
 - Accounting & reporting for post employment benefits
 - Insurance Fund divided into two cost centers
 - Active & retirees
 - County used NCACC sponsored firm to calculate “ARC”
 - Vesting period for retiree health insurance changes to 25 years beginning July 1



Budget Highlights

- Travel Policy
 - Change needed in response to economic conditions
 - Plan based on GSA, IRS, State Treasurer’s Guidelines and other
 - Effective date- July 1



General Fund Expenditures

■ Personnel	\$100,268,001
■ Basic operating	\$21,643,021
■ Capital outlay	<u>\$1,043,899</u>
<i>Department total(44.54%)</i>	<i>\$122,954,921</i>
■ Social Service programs	\$33,955,596
■ Debt service	\$27,294,949

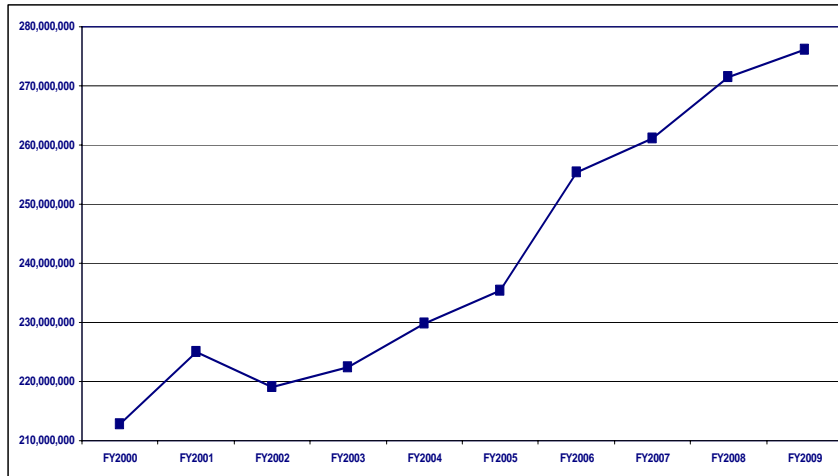


General Fund Expenditures

■ Community funding	\$1,685,077
■ Transfers	\$7,330,703
■ Education	
■ County schools	\$71,609,799
■ FTCC	\$8,283,893
■ Miscellaneous	<u>\$2,931,218</u>
<i>General Fund total</i>	<i>\$276,046,156</i>

General Fund Total Budget

3.31% per yr



FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009
\$212.7M	\$224.8M	\$219.1M	\$222.5M	\$229.7M	\$235.3M	\$255.4M	\$261.2M	\$271.4M	\$276.0M

Community Funding

Organization	FY 2008 Adopted	FY 2009 Requested	FY 2009 Recommended	FY 2009 Adopted
Community Organizations				
Bark for a Park		50,000	0	0
Better Health of Cumberland County		22,018	0	0
Cape Fear Botanical Garden	8,200	8,200	8,200	8,200
Cape Fear Regional Bureau for Community Action	15,000	20,000	15,000	15,000
Child Advocacy Center	50,000	50,000	50,000	50,000
Contact	8,487	10,000	8,487	8,487
CC Veterans Council	410	410	410	410
Dogwood Festival	4,100	6,000	4,100	4,100
Employment Source	80,360	86,387	40,180	40,180
HIV Task Force	7,380	7,634	7,380	7,380
Kids Voting Cumberland County		25,000	0	0
Orange Street Restoration	14,760	0	0	0
Salvation Army	36,900	50,000	36,900	36,900
Salvation Army Christmas Outreach	7,749	7,749	7,749	7,749
Second Harvest Food Bank of Southeast NC	35,000	35,000	35,000	35,000
Sycamore Tree Senior Center	12,300	12,300	12,300	12,300
Teen Involvement Program	7,380	7,380	7,380	7,380
	288,026	398,078	233,086	233,086

Community Funding

Organization	FY 2008 Adopted	FY 2009 Requested	FY 2009 Recommended	FY 2009 Adopted
Quasigovernmental Organizations				
Arts Council	100,000	100,000	100,000	100,000
Airborne Special Operations Museum	164,000	200,000	200,000	200,000
Communicare	40,000	45,000	40,000	40,000
Fayetteville-Cumberland County Chamber of Commerce	420,625	496,647	420,625	420,625
Women's Center		26,865	0	0
Fay-Cumberland County Chamber Commerce- shell builc	200,000	169,500	169,500	169,500
CC Coordinating Council on Older Adults/RSVP	96,158	98,000	96,158	96,158
Fayetteville Area Sentencing Center	14,760	14,996	14,996	14,996
Mid Carolina Council of Governments	185,803	202,019	185,803	188,952
N.C. Division of Vocational Rehabilitation	54,800	59,628	59,628	59,628
N.C. Forest Service	138,711	142,103	142,103	142,103
SE NC Radio Reading	7,591	8,000	7,591	7,591
	<u>1,422,448</u>	<u>1,562,758</u>	<u>1,436,404</u>	<u>1,439,553</u>

Community Funding

Organization	FY 2008 Adopted	FY 2009 Requested	FY 2009 Recommended	FY 2009 Adopted
One-Time or Limited-Time Funding				
BRAC-Local	50,000	50,000	50,000	50,000
BRAC-RTF	31,938	31,938	31,938	31,938
Cape Fear Botanical Garden-Capital Project	100,000	100,000	100,000	100,000
Cumberland County Business Council-Strike Force	100,000	0	0	0
Freedom Memorial Park	12,500	0	0	0
	<u>294,438</u>	<u>181,938</u>	<u>181,938</u>	<u>181,938</u>
Total all Organizations	<u>2,004,912</u>	<u>2,142,774</u>	<u>1,851,428</u>	<u>1,854,577</u>

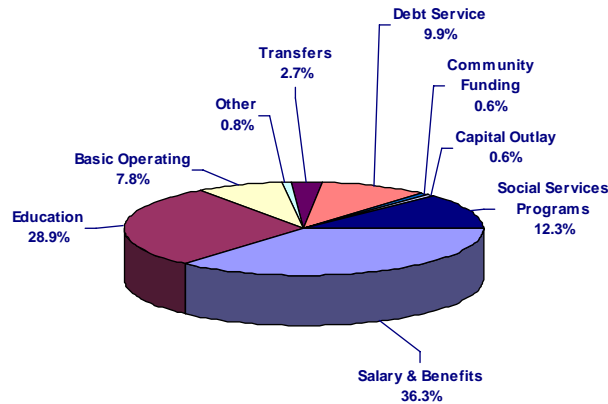
General Fund - Fund Balance

Total available funds - July 1, 2007 (per audit)	\$ 78,534,350
Projected revenues - June 30, 2008	267,486,842
Projected expenditures - June 30, 2008	(267,241,797)
Projected results of FY2008 operations	\$ 245,045
One-time obligations	(12,954,962)
FY2008 net gain (deficit)	(12,709,917)
Projected total funds available	65,824,433
Less: reserved for inventories & Register of Deeds	(504,678)
Less: reserved by state statute	(21,817,994)
Projected undesignated fund balance-FY2008	43,501,761
Designated reserves (not in budget)	
Less: designated for revaluation	(172,758)
Less: designated for Tax Office software	(655,072)
Less: designated for renovation & maintenance	(410,391)
Less: designated for Courthouse/plaza repairs	(304,956)
Less: designated for Hope VI project	(3,375,000)
Total designated reserves (not in budget)	(4,918,177)
Projected undesignated fund balance-FY2008	38,583,584
Less: Projected fund balance appropriated for FY2009	(10,979,988)
Projected FY2009 net undesignated fund balance	\$ 27,603,596

General Fund - Fund Balance

FY2009 target budget	268,273,924
One-time additions	2,192,690
Recurring additions	5,095,059
Supplemental positions	474,289
FY2009 recommended budget	\$ 276,035,962
FY2009 Recurring revenue	265,055,974
Fund balance appropriated at 3% of budgeted target expenditures	8,048,218
Fund balance- Health	572,000
Fund balance appropriated for one-time additions	2,192,690
Fund balance appropriated at 3% for recurring additions	152,852
Fund balance appropriated at 3% for new positions	14,229
Total fund balance appropriated	10,979,988
FY2009 Total revenue	\$ 276,035,962
Difference	0
% fund balance undesignated	10.00%
% fund balance undesignated & unreserved	17.87%

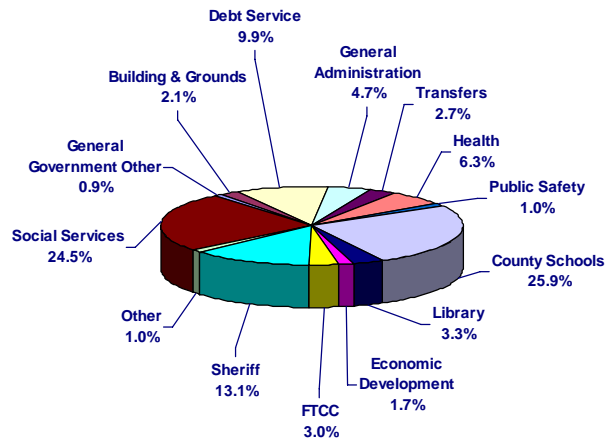
GF Expenditures by Category



GF Expenditures by Category

	FY 2005 Final Budget	FY 2006 Final Budget	FY2007 Final Budget	FY2008 Final Budget	FY 2009 Adopted Budget
Salary & Benefits	\$76,504,425	\$84,487,297	\$90,903,212	\$95,535,396	\$100,266,324
Basic Operating	22,353,018	22,050,344	22,987,986	23,349,198	21,643,021
Capital Outlay	7,855,678	9,066,996	6,499,440	7,934,122	1,648,899
Debt Service	23,741,551	23,865,839	24,491,222	24,209,592	27,294,949
Transfers	14,431,976	13,609,680	9,849,186	11,105,205	7,330,703
Community Funding	1,518,762	1,544,442	1,622,762	1,861,080	1,685,077
Social Services Programs	37,919,328	38,785,380	38,903,881	39,238,754	33,955,596
Education	69,840,674	76,453,126	79,039,755	80,692,826	79,893,692
Other	3,777,968	5,946,823	5,522,308	5,504,866	2,317,701
Total Expenditures	\$257,943,380	\$275,809,927	\$279,819,752	\$289,431,039	\$276,035,962

GF Expenditures by Function

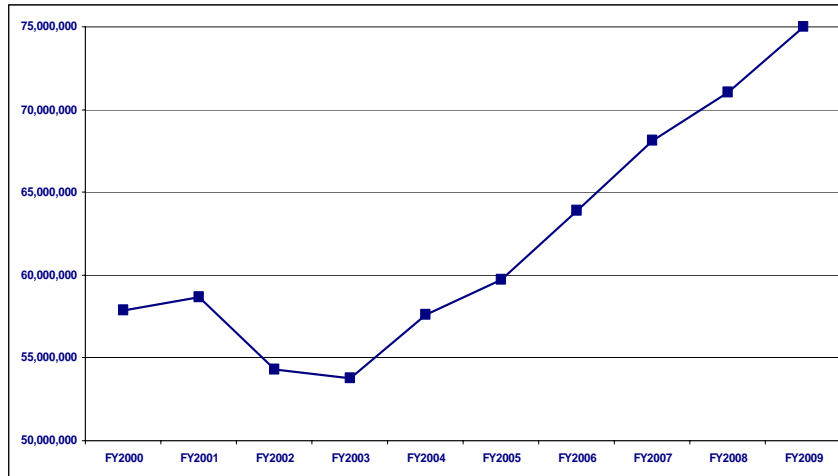


GF Expenditures by Function

	FY 2005 Final Budget	FY 2006 Final Budget	FY 2007 Final Budget	FY 2008 Final Budget	FY 2009 Adopted Budget
General Government Other	\$9,245,408	\$9,466,444	\$8,204,019	\$10,007,922	\$2,531,346
Building & Grounds	5,106,635	5,118,416	5,563,267	6,240,031	5,707,406
Debt Service	23,741,551	23,865,839	24,491,222	24,209,592	27,294,949
General Administration	10,232,198	12,698,657	12,832,818	13,638,395	12,990,629
Transfers	14,268,592	13,495,581	8,296,545	10,929,102	7,330,703
Public Health	13,871,030	15,954,198	17,567,047	16,589,825	17,271,053
Public Safety & Protective Service	3,752,492	2,830,280	2,660,787	2,589,128	2,804,372
County Schools	60,992,358	62,825,539	65,897,226	70,700,718	71,609,799
Library	7,653,707	8,327,288	8,841,871	9,058,050	9,182,677
Economic Development	4,052,819	4,777,982	5,262,376	4,766,856	4,675,620
FTCC	8,848,316	13,627,587	13,142,529	9,992,108	8,283,893
Sheriff	28,698,787	32,316,310	34,207,887	35,530,215	36,099,860
Social Services	65,176,729	68,054,041	70,034,982	72,296,257	67,616,640
Other	2,302,758	2,451,765	2,817,176	2,882,840	2,637,015
Total Expenditures	\$257,943,380	\$275,809,927	\$279,819,752	\$289,431,039	\$276,035,962

GF Salary Expenditures w/o Benefits

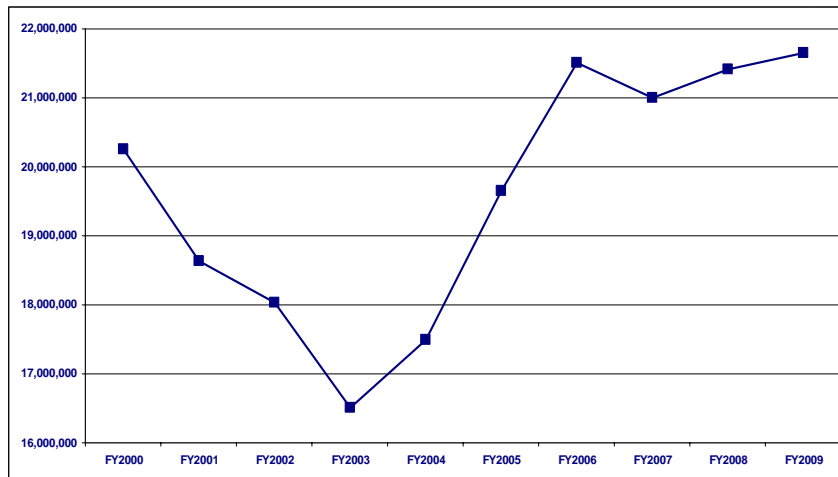
3.30% per yr



FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009
\$57.8M	\$58.7M	\$54.3M	\$53.8M	\$57.6M	\$59.7M	\$63.9M	\$68.2M	\$71.1M	\$75.0M

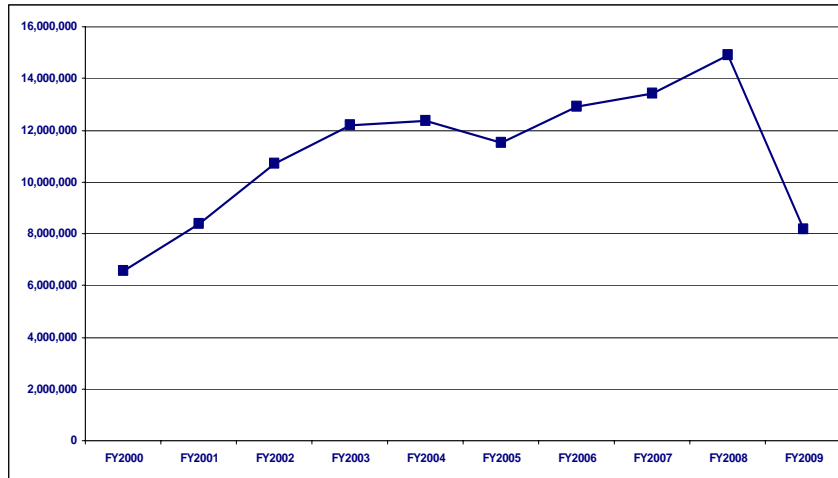
GF Basic Operating Expenditures

0.76% per yr



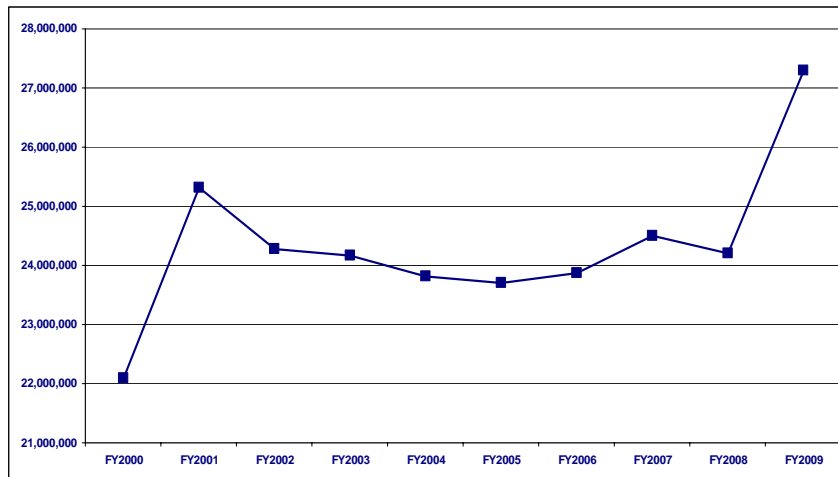
FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009
\$20.2M	\$18.6M	\$18.0M	\$16.5M	\$17.5M	\$19.6M	\$21.6M	\$21.1M	\$21.5M	\$21.6M

Medicaid Expenditures



FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009
\$6.5M	\$8.4M	\$10.7M	\$12.2M	\$12.4M	\$11.5M	\$12.9M	\$13.4M	\$14.9M	\$8.2M

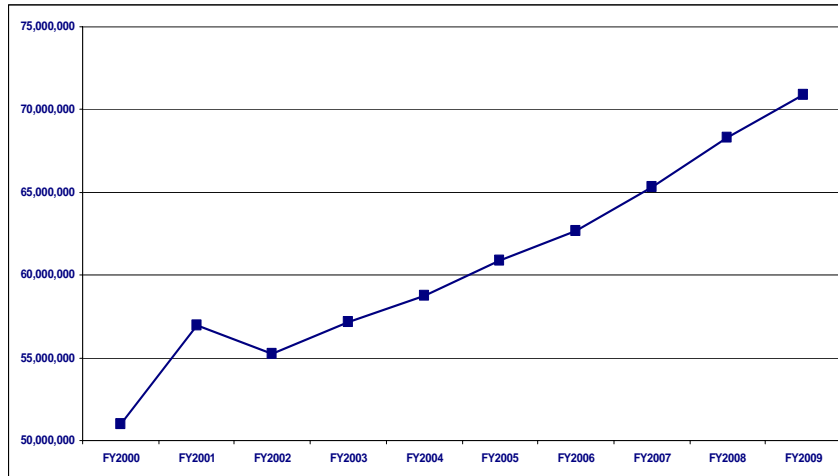
General Fund Debt Service



FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009
\$22.1M	\$25.3M	\$24.3M	\$24.2M	\$23.8M	\$23.7M	\$23.9M	\$24.5M	\$24.2M	\$27.3M

County Schools Current Expense

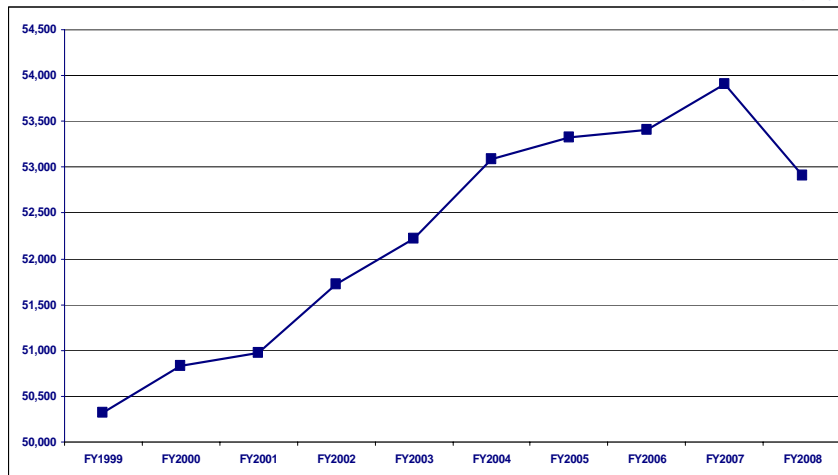
4.34% per yr



FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009
\$51.0M	\$57.0M	\$55.2M	\$57.1M	\$58.8M	\$60.9M	\$62.7	\$65.3M	\$68.3M	\$70.9M

County Schools Current Enrollment

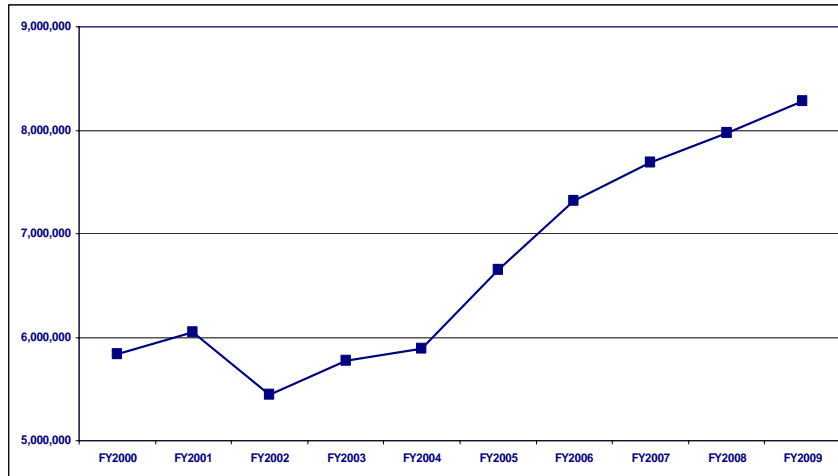
0.57% per yr



FY1999	FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008
50,317	50,828	50,979	51,725	52,223	53,089	53,326	53,403	53,912	52,912

FTCC Current Expense

4.66% per yr



FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009
\$5.8M	\$6.0M	\$5.4M	\$5.8M	\$5.9M	\$6.6M	\$7.3M	\$7.7M	\$8.0M	\$8.3M

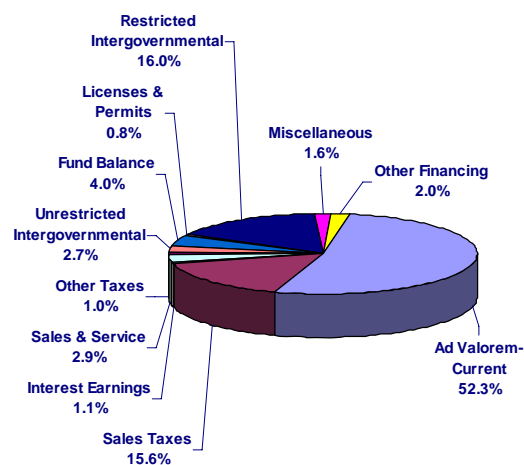
General Fund Revenue

- Ad valorem taxes
 - Real & personal property \$125,198,172
 - Motor vehicle \$13,415,147
 - Other \$5,802,929
- Other taxes
 - Sales \$43,164,088
 - Other \$2,821,353
- Unrestricted intergovernmental \$7,544,969
- Restricted intergovernmental \$44,287,970

General Fund Revenue

■ Licenses & permits	\$2,195,103
■ Sales & services	\$7,883,711
■ Miscellaneous	
■ Interest	\$2,915,234
■ CFVMC	\$3,330,307
■ Other	966,952
■ Transfers	\$5,530,038
■ Fund balance appropriated	
■ Health Department	\$572,000
■ General	<u>\$10,407,989</u>
<i>General Fund total</i>	<i>\$276,035,962</i>

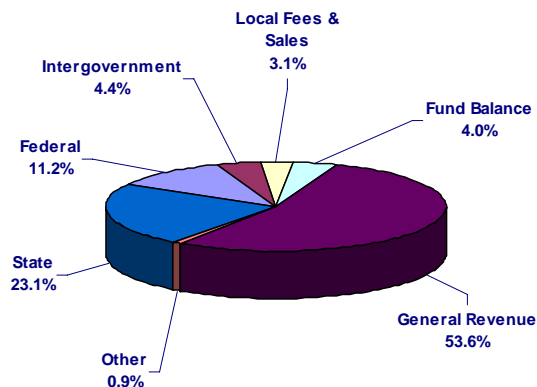
General Fund Revenue by Category



General Fund Revenue by Category

	FY 2005 Final Budget	FY 2006 Final Budget	FY2007 Final Budget	FY2008 Final Budget	FY2009 Adopted Budget
Ad Valorem Taxes	\$124,675,577	\$129,091,374	\$135,822,224	\$144,302,944	\$144,416,248
Other Taxes	39,914,402	47,679,301	43,180,698	44,859,049	45,985,441
Unrestricted Intergovernmental	4,119,019	4,833,294	6,807,128	7,484,771	7,544,969
Restricted Intergovernmental	45,300,469	45,910,351	45,689,579	46,948,365	44,287,970
Licenses & Permits	3,654,962	411,423	4,141,098	2,967,975	2,195,103
Sales & Service	6,726,377	6,889,669	7,309,631	7,486,210	7,883,711
Interest on Investments	671,267	757,409	1,362,585	2,321,147	2,915,234
Miscellaneous	4,716,150	4,503,140	4,663,837	5,532,893	4,297,259
Fund Balance Appropriated	18,219,300	23,431,244	26,484,382	23,394,595	10,979,989
Other Financing Sources	9,945,857	8,602,722	4,358,590	4,136,845	5,530,038
Total Revenue	\$257,943,380	\$272,109,927	\$279,819,752	\$289,434,794	\$276,035,962

General Fund Revenue by Source



General Fund Revenue by Source

	FY 2005 Adopted Budget	FY 2006 Adopted Budget	FY 2007 Adopted Budget	FY 2008 Adopted Budget	FY 2009 Adopted Budget
Federal	\$26,518,017	\$27,625,985	\$28,671,771	\$31,233,217	\$31,012,818
Intergovernmental	9,810,443	10,226,144	9,823,403	11,825,663	11,250,921
State	51,893,050	59,416,975	59,538,763	60,110,924	63,717,955
Other	4,049,372	4,500,869	4,100,083	2,498,633	2,568,782
Local Fees & Sales	7,928,617	8,968,227	9,875,130	9,246,661	8,674,015
Fund Balance	9,121,540	14,409,035	11,502,899	11,101,520	10,979,989
County	125,981,864	130,292,080	137,668,246	145,378,423	147,831,482
Total Revenue	\$235,302,903	\$255,439,315	\$261,180,295	\$271,395,041	\$276,035,962

Multi-Year Capital Projects

Project Costs

Project	Budget		Proposed					Total
	FY2008 Final Budget	FY2009 Adopted	FY2009	FY2010	FY2011	FY2012	FY2013	
1998 School Bond Projects	108,522,336	Closed						-
Animal Control Shelter	5,280,033	5,280,033						5,280,033
Landfill Construction	4,789,273	4,789,273						4,789,273
NORCRESS Sewer Project	9,734,628	Closed						-
Law Enforcement Training Ctr	4,972,889	5,042,889						5,042,889
Eastover Sanitary District-Sewer	3,610,433	4,992,009						4,992,009
School Bond Project 2004	45,998,264	Closed						-
Averasboro Battlefield	577,617	577,617						577,617
Health Department Building	1,466,300	27,986,300						27,986,300
Gray's Creek Middle		20,000,000						20,000,000
Western Branch Library		402,962	4,801,900					5,204,862
Western Elementary School			19,515,826					19,515,826
Pamalee Branch Library					7,542,992			7,542,992
Detention Facility Pod				10,600,000				10,600,000
800 MHz Radio System				2,600,000				2,600,000
Replace Analog Radios							8,000,000	8,000,000
Crown Coliseum Mechanicals Upgrade				5,000,000				5,000,000
County Schools				57,110,000	50,190,000	39,500,000	28,730,000	175,530,000
	184,951,773	69,071,083	24,317,726	75,310,000	57,732,992	39,500,000	36,730,000	302,661,801

Multi-Year Capital Projects

Adopted Funding

Project	Adopted Budget		FY2009 Financing Sources					
	FY2008	FY2009	Federal	State	GO Bonds	COPS/ Bank	Other	County
1998 School Bond Projects	108,522,336	Closed						
Animal Control Shelter	5,280,033	5,280,033				4,253,988		1,026,045
Landfill Construction	4,789,273	4,789,273					4,789,273	
NORCRESS Sewer Project	9,734,628	Closed						
Law Enforcement Training Ctr	4,972,889	5,042,889	4,840,889				202,000	
Eastover Sanitary District-Sewer	3,610,433	4,992,009		3,906,862			1,085,147	
School Bond Project 2004	45,998,264	Closed						
Averasboro Battlefield	577,617	577,617		450,093			127,524	
Health Department Building	1,466,300	27,986,300				26,500,000		1,486,300
Western Branch Library		402,962						402,962
Gray's Creek Middle		20,000,000				20,000,000		
	184,951,773	69,071,083	4,840,889	4,356,955	-	50,753,988	6,203,944	2,915,307

Multi-Year Capital Projects

Annual Debt Service and Operating Costs

Project	Project Cost		Actual and Proposed Costs				
	Project Cost	Operating	FY2009	FY2010	FY2011	FY2012	FY2013
Animal Control Shelter	5,280,033	197,686	197,686	197,686	197,686	197,686	197,686
Landfill Construction	4,789,273						
Law Enforcement Training Ctr	5,042,889						
Eastover Sanitary District-Sewer	4,992,009						
Averasboro Battlefield	577,617						
Health Department Building	27,986,300		2,496,300	2,437,735	2,379,170	2,320,605	2,262,040
Western Branch Library	5,204,862	984,474	123,525	1,462,931	1,451,740	1,440,550	1,429,360
Gray's Creek Middle	20,000,000	1,359,233		1,359,233	1,359,233	1,359,233	1,359,233
Western Elementary School	19,515,826	906,155		906,155	906,155	906,155	906,155
Pamalee Branch Library	7,542,992	1,256,956		579,876	579,876	579,876	1,470,803
Detention Facility Pod	10,600,000	3,154,359		814,887	1,924,785	3,969,246	3,969,246
800 MHz Radio System	2,600,000			650,000	650,000	650,000	650,000
Replace Analog Radios	8,000,000						1,822,333
Crown Coliseum Mechanicals Upgrade	5,000,000			1,138,958	1,138,958	1,138,958	1,138,958
County Schools	175,530,000	1,874,710		4,202,254	7,029,547	11,981,801	14,445,805
	302,661,801	9,733,573	2,817,511	13,169,839	17,617,150	24,544,110	29,651,619
Incremental Tax Rate Equivalent (cents)			Budgeted 1.75	6.42	2.76	4.30	3.17

* Annual debt service and operating costs applies only to the portion that is a responsibility of the General Fund. Debt service or operating costs paid by another fund is excluded.

Multi-Year Capital Projects

Project Funding Sources

Project			Actual and Proposed Financing					County
	Project Cost	Operating	Federal	State	Go Bonds	COPS/Bank	Other	
Animal Control Shelter	5,280,033	197,686				4,253,988		1,223,731
Landfill Construction	4,789,273						4,789,273	
Law Enforcement Training Ctr	5,042,889		4,840,889				202,000	
Eastover Sanitary District-Sewer	4,992,009			3,906,862			1,085,147	
Averasboro Battlefield	577,617			450,093			127,524	
Health Department Building	27,986,300					26,500,000		1,486,300
Western Branch Library	5,204,862	984,474				3,817,426		1,387,436
Gray's Creek Middle	20,000,000	1,359,233				20,000,000		1,359,233
Western Elementary School	19,515,826	906,155				19,515,826		906,155
Pamalee Branch Library	7,542,992	1,256,956				7,542,992		1,256,956
Detention Facility Pod	10,600,000	3,154,359				10,600,000		3,154,359
800 MHz Radio System	2,600,000					2,600,000		
Replace Analog Radios	8,000,000					8,000,000		
Crown Coliseum Mechanicals Upgrade	5,000,000					5,000,000		
County Schools	175,530,000	1,874,710			175,530,000			1,874,710
	302,661,801	9,733,573	4,840,889	4,356,955	175,530,000	107,830,232	6,203,944	12,648,880

Separate Funds

- County Schools Capital Fund \$16,152,500
 - \$3,622,792 (28.91%) increase
 - County contribution \$0
- E-911 Funds
 - Emergency Telephone System \$998,279
 - \$783,279 (364.32%) increase
 - County contribution \$0
 - Emergency 911 \$647,676
 - \$314,274 (32.67%) decrease
 - County contribution \$0

Separate Funds

■ Mental Health	\$33,423,635
■ \$2,610,837 (8.47%) increase	
■ County contribution	\$4,581,053
■ Prepared Food & Beverage Tax	\$4,417,060
■ \$266,391 (6.42%) increase	
■ County contribution	\$0
■ Insurance Funds	
■ Group Insurance Fund	\$11,966,637
■ \$2,066,963 (14.73%) decrease	
■ County contribution	\$9,066,637

Separate Funds

■ Retiree Insurance Fund	\$4,535,500
■ \$4,535,500 (100.00) increase	
■ County contribution	\$3,275,500
■ Workers Compensation	\$1,314,876
■ \$514,104 (28.11%) decrease	
■ County contribution	\$0
■ Workforce Development	\$5,497,107
■ \$1,234,660 (28.97%) increase	
■ County contribution	\$15,000



Separate Funds

■ Industrial Development	\$753,359
■ \$71,277 (10.45%) increase	
■ County contribution	\$526,104
■ Water & Sewer Fund	\$2,250,000
■ \$1,688,392 (300.64%) increase	
■ County contribution	\$250,000
■ Eastover Sanitary District	\$278,700
■ \$18,403 (7.07%) increase	
■ County contribution	\$0



Separate Funds

■ Transportation & Planning Grants	\$1,336,495
■ \$207,212 (18.35%) increase	
■ County contribution	\$38,456
■ Property Revaluation	\$566,976
■ \$18,779 (3.43%) increase	
■ County contribution	\$558,976
■ Recreation	\$3,081,070
■ \$278,093 (9.92%) increase	
■ County contribution	\$0

Separate Funds

■ Juvenile Crime Prevention	\$1,695,859
■ \$141,558 (9.11%) increase	
■ County Contribution	\$325,169
■ Community Development	\$2,142,175
■ \$412,040 (16.13%) decrease	
■ County contribution	\$135,227
■ Volunteer Fire Departments	\$5,387,148
■ \$123,531 (2.35%) increase	
■ Tax rate remains at \$.105 per \$100	
■ County contribution	\$0

Separate Funds

■ Civic Center Complex	\$5,744,960
■ \$449,964 (8.50%) increase	
■ County Contribution	\$683,000
■ Solid Waste Management	\$10,662,744
■ \$2,418,551 (29.34%) increase	
■ Household fee remains at \$48	
■ County contribution	\$0
■ General Litigation Fund	\$230,905
■ \$2,000 (0.87%) increase	
■ County Contribution	\$218,905

Separate Funds

■ Federal Drug Forfeiture Fund	\$162,130
■ \$79,854 (97.06%) increase	
■ County Contribution	\$0
■ Tourism Development Authority	\$4,250,400
■ \$550,400 (14.88%) increase	
■ County Contribution	\$0

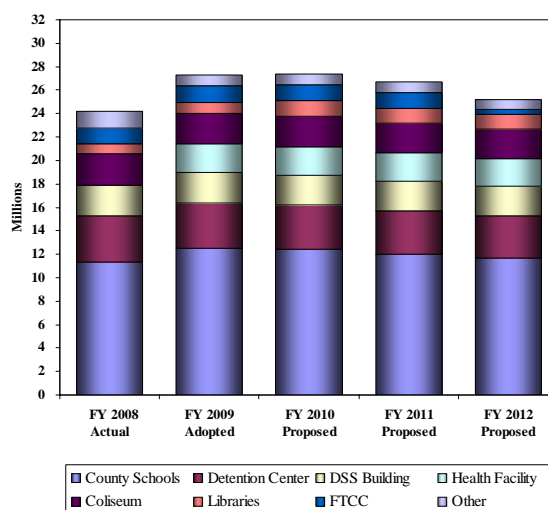
Current Debt

	Type of Debt	Purpose of the Debt	Date of Issue	Original Amount	Balance 6/30/08
General Fund					
School Refunding 1998 (for 1993 Series)	G.O. Bonds	Schools	03/01/98	23,325,000	9,465,000
School Series 1998	G.O. Bonds	Schools	03/01/98	53,180,000	30,180,000
School Series 2000 (partially refunded FY05)	G.O. Bonds	Schools	03/01/00	29,945,000	2,400,000
School Series 2002	G.O. Bonds	Schools	07/30/02	14,875,000	12,375,000
School Series 2004	G.O. Bonds	Schools	11/09/04	5,075,000	4,475,000
Schools - Refunding Series 2004	G.O. Bonds	Schools	11/23/04	26,360,000	24,255,000
Total School G.O. Bonds				152,760,000	83,150,000
Community College - Refunding Series 2004	G.O. Bonds	Community College	11/23/04	3,185,000	1,780,000
Library - Refunding Series 2004	G.O. Bonds	Library Facilities	11/23/04	5,960,000	5,305,000
Total Other G.O. Bonds				9,145,000	7,085,000
Total General Obligation Bonds				161,905,000	90,235,000

Current Debt

	Type of Debt	Purpose of the Debt	Date of Issue	Original Amount	Balance 6/30/08
General Fund					
Public Buildings Series 1998					
DSS Building	COPS	DSS Building	01/01/98	32,277,870	20,373,515
Equipment	COPS	Equipment	01/01/98	2,300,760	1,452,220
Community Corrections Center	COPS	Corrections Ctr	01/01/98	2,771,370	1,749,265
Total Public Building Series 1998				37,350,000	23,575,000
COPS Series 2000 Refunding					
Detention Facility	COPS	Detention Facility	12/13/01	47,950,000	34,065,000
Total Certificates of Participation (COPS)				85,300,000	57,640,000
SunTrust Energy Savings	Capital Lease	Energy Conservation	12/09/04	4,537,080	3,908,523
Total Capital Leases				4,537,080	3,908,523
(New) Gray's Creek Middle School	Note Payable	Schools	03/14/08	20,000,000	20,000,000
(New) Health Department Facility	Note Payable	Public Health	06/10/08	26,500,000	26,500,000
FTCC State Bond Match (portion financed)	Note Payable	FTCC Capital Outlay	05/24/06	4,300,000	2,673,393
Advance Auto Land (Yarborough)	Note Payable	Parking Lot	12/01/04	250,000	80,659
Total Notes Payable				51,050,000	49,254,052
Total General Fund				302,792,080	201,037,575

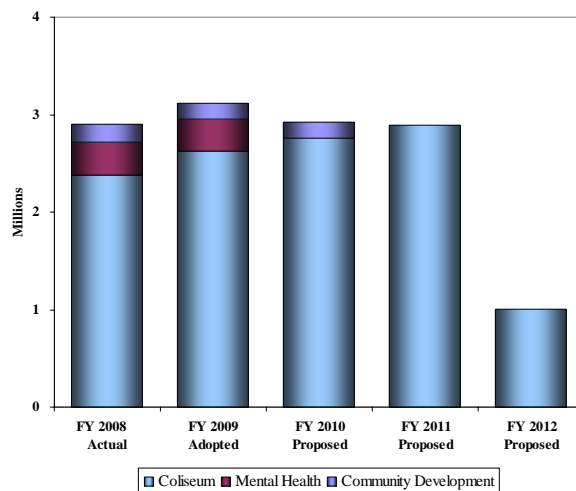
General Fund Debt Service Projections



Current Debt

	Type of Debt	Purpose of the Debt	Date of Issue	Original Amount	Balance 6/30/08
Separate Funds					
Mental Health:					
COPS Series 2000 Refunding					
Mental Health Facility (Winding Creek)	COPS	WC Renovations	12/13/01	2,830,000	310,000
Crown Coliseum Complex					
1995 Series A (Partially Refunded 1998)	COPS	Coliseum	01/01/95	53,003,781	1,428,781
1998 Refunding Series	COPS	Refinancing	07/01/98	52,950,000	41,770,000
Total Crown Coliseum Complex				105,953,781	43,198,781
County Community Development					
Section 108 Loan	Note Payable	Comm Development	08/01/99	1,500,000	300,000
Total Separate Funds (Excluding Gain on Defeasance)				110,283,781	43,808,781
Total All Funds				413,075,861	244,846,356

Separate Funds Debt Service Projections





BUDGET ORDINANCE ADOPTION

June 16, 2008

The Board of County Commissioners hereby adopts and enacts the proposed 2008-2009 fiscal year budget as recommended by the County Manager with amendments incorporated herein as the County of Cumberland's budget for FY2008-2009 under the following terms and conditions:

1. The Budget Ordinance shall govern only total dollar departmental appropriations, including multiple organizations within a department, as shown subject to the resolution of September 7, 1982, after any additional personnel costs are factored into each department's appropriation.
2. The amendments to the County Manager's recommended budget as approved by the Board of Commissioners (see Attachment A). Attachment A includes all adjustments approved by the Board of Commissioners from June 2, 2008 through adoption of the budget on June 16, 2008 and any subsequent adjustments approved through June 30, 2008 by the Board.
3. The County-Wide Ad Valorem Tax Rate and levy of 86 cents per \$100 valuation is hereby adopted.
4. The Special Recreation Tax Rate and levy of 5 cents per \$100 valuation is hereby adopted.
5. The Fire Tax District Rates as shown below are hereby adopted and taxes levied:

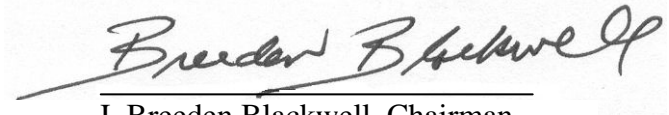
	Approved Tax Rate <u>Per \$100 Valuation</u>
Beaver Dam Fire District	10 cents
Bethany Fire District	10 cents
Bonnie Doone Fire District	10 cents
Cotton Fire District	10 cents
Cumberland Road Fire District	10 cents
Eastover Fire District	10 cents
Godwin-Falcon Fire District	10 cents
Grays Creek Fire District	10 cents
Lafayette Village Fire District	10 cents
Lake Rim Fire District	10 cents
Manchester Fire District	10 cents
Pearces Mills Fire District	10 cents
Stedman Fire District	10 cents
Stoney Point Fire District	10 cents
Vander Fire District	10 cents
Wade Fire District	10 cents

Westarea Fire District	10 cents
Special Fire Service Fire District	½ cent

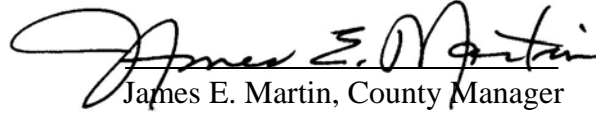
6. The Cumberland County Board of Education's current expense appropriation is hereby adopted at \$70,918,422.
7. The County Pay Plan for FY2008-2009 includes a 4.0 % (minimum of \$1,000) cost of living increase for all permanent employees effective July 7 and a 1% employer contribution to a 401K retirement plan.
8. The Fiscal Year 2009 Position Classification and Pay Plan is revised to reflect the 4% Cost-of-Living-Adjustment to salary rates, along with any additional or revised/deleted positions and/or classifications approved by this budget.
9. The County Pay Plan for FY2008-2009 includes a new salary plan for Detention Center officers effective July 7, 2008. This plan establishes a separate grade and salary structure to realign Detention Center salaries to be 10% below the equivalent salary of a corresponding law enforcement officer. The plan also includes a change in the Detention Center Promotion Policy to mirror the Law Enforcement Promotion Policy established in FY2007. This policy allows a Detention Center Officers' relative position in the salary range of their current classification to be carried forward to the promoted classification.
10. Encumbrances outstanding in the prior fiscal year will be included in the coming year FY2009 budget. Unexpended grants previously approved and budgeted by the Board in FY2008, will be re-budgeted or rolled over into the FY2009 budget.
11. Any shortfalls or other adjustments in revenues or expenditures created by the above adopted budget shall be adjusted by a like amount appropriation from the fund balance of the County of Cumberland or an adjustment to contingency or other line item so that the 2008-2009 fiscal year budget of the County of Cumberland is balanced pursuant to Chapter 159 of the NC General Statutes.
12. Storm Water Utility Fee:

The monthly service charge per equivalent service unit under the Storm Water Public Enterprise Ordinance, effective July 1, 1995, shall be One Dollar (\$1.00), and shall remain in effect until subsequently amended by appropriate act of the governing body.
13. Solid Waste Management fee is hereby adopted at \$48.00 per household.

This ordinance is adopted the 16st day of June 2008.

A handwritten signature in black ink, reading "Breeden Blackwell". The signature is written in a cursive style with a large, stylized initial "B".

J. Breeden Blackwell, Chairman

A handwritten signature in black ink, reading "James E. Martin". The signature is written in a cursive style with a large, stylized initial "J".

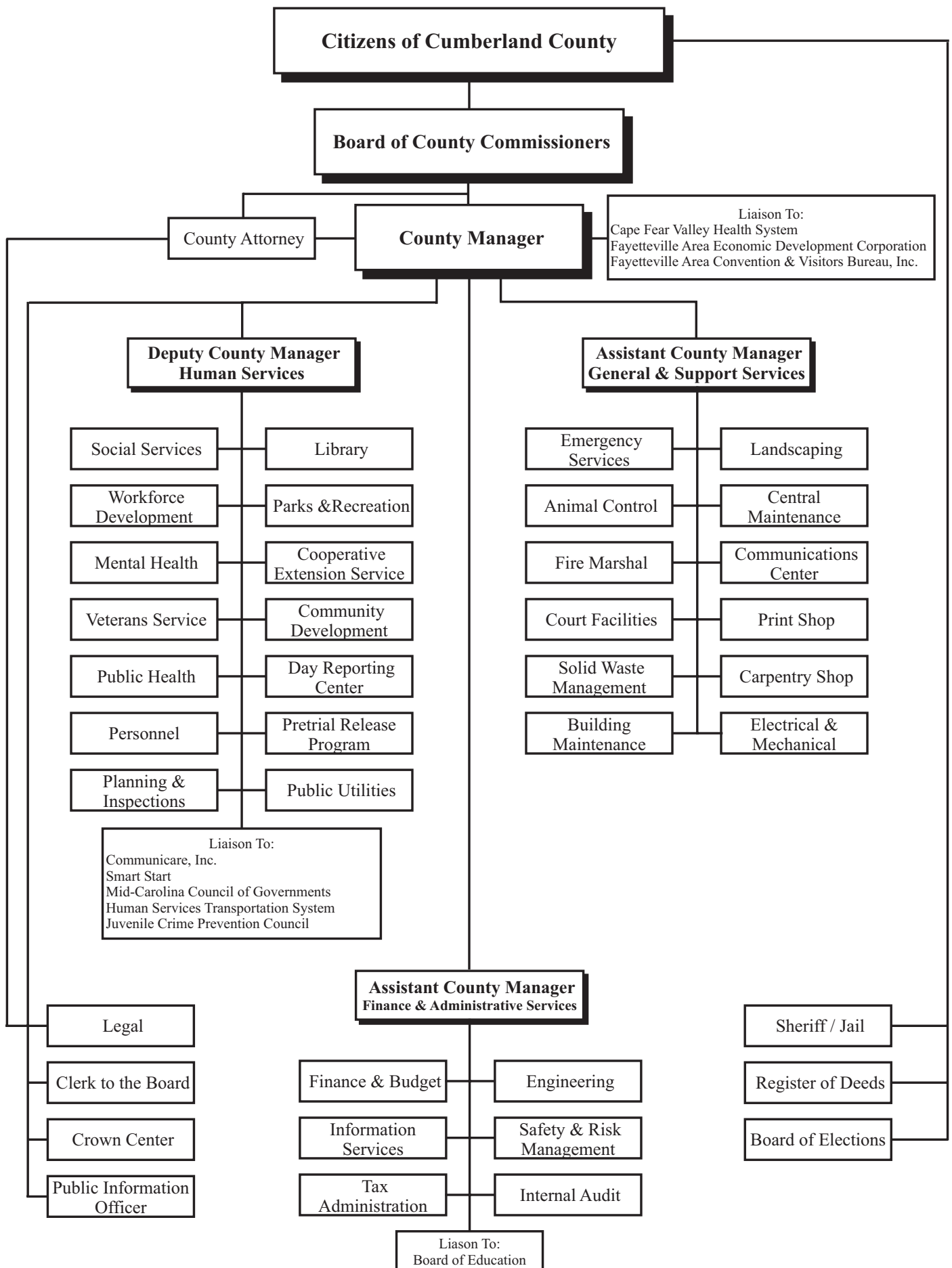
James E. Martin, County Manager

ATTACHMENT "A" ADJUSTMENTS TO THE FY2009 RECOMMENDED BUDGET

Department	Explanation of Change	Expenditure Changes	Revenue Changes
General Fund			
	Recommended Budget	276,046,156	276,046,156
Personnel	Detention Center hiring & retention plan	(117,641)	
	General personnel changes	(7,112)	
Recurring Other	Fuel	107,605	
	Children's Trust Fund (moved to agency Fund 820)	(13,892)	
	Mid-Carolina Aging Plan and Administration	3,149	
	Transfer to Fund 454 (Senior transportation match)	12,710	
	Operating	(13)	
	Workfirst transportation	5,000	
Revenue			
	Marriage License (moved to agency Fund 820)		(13,892)
	Interest		(996)
	Workfirst transportation		5,000
	Fund balance appropriated one-time		
	Fund balance appropriated recurring		(306)
	Total Amended General Fund Budget	276,035,962	276,035,962
Emergency Telephone System Fund			
	Recommended Budget	824,279	824,279
	Operating	174,000	
	Telephone Surcharge 911		174,000
	Total Amended Emergency Telephone Budget	998,279	998,279
E-911 Fund			
	Recommended Budget	821,676	821,676
	Operating	(174,000)	
	Fund balance appropriated		(174,000)
	Total Amended E-911 Budget	647,676	647,676
Workforce Development Administration			
	Recommended Budget	243,888	243,888
	Personnel	(24,418)	
	Operating	(21,926)	
	Adjustment in allocation		(46,344)
	Total Amended Workforce Development Admin Budget	197,544	197,544
Work Initiative Act - Adult			
	Recommended Budget	664,748	664,748
	Personnel	90	
	Operating	(230,962)	
	Adjustment in allocation		(230,872)
	Total Amended Work Initiative Act - Adult Budget	433,876	433,876

Department	Explanation of Change	Expenditure Changes	Revenue Changes
Work Initiative Act - Youth 70%			
	Recommended Budget	296,597	296,597
Operating		35,379	
Adjustment in allocation			35,379
Total Amended Work Initiative Act - Youth 70% Budget		331,976	331,976
Statewide Activities			
	Recommended Budget	169,568	169,568
Personnel		5,873	
Operating		5,159	
Adjustment in allocation			11,032
Total Amended Statewide Activities Budget		180,600	180,600
Work Initiative Act - Youth 30%			
	Recommended Budget	293,363	293,363
Operating		(151,088)	
Adjustment in allocation			(151,088)
Total Amended Work Initiative Act - Youth 30% Budget		142,275	142,275
Work Initiative Act - Dislocated Worker			
	Recommended Budget	563,295	563,295
Personnel		(5,844)	
Operating		(169,610)	
Adjustment in allocation			(175,454)
Total Amended Work Initiative Act - Dislocated Worker Budget		387,841	387,841
Workforce Development Career Advancement Account			
	Recommended Budget	3,352,863	3,352,863
Personnel		203,294	
Operating		(289,532)	
Adjustment in allocation			(86,238)
Total Amended Workforce Career Advancement Budget		3,266,625	3,266,625
Water & Sewer Fund			
	Recommended Budget	250,000	250,000
Clean Water Initiative		2,000,000	
Fund Balance Appropriated			2,000,000
Total Amended Water & Sewer Budget		2,250,000	2,250,000
NC Elderly-Handicapped Transportation Fund			
	Recommended Budget	438,338	438,338
EDTAP Transportation		107,837	
Workfirst Transportation Grant			40,435
EDTAP Transportation Grant			67,402
Total Amended Elderly-Handicapped Budget		546,175	546,175

Department	Explanation of Change	Expenditure Changes	Revenue Changes
Solid Waste Fund			
	Recommended Budget	10,660,411	10,660,411
Personnel		2,333	
Interest			2,333
Total Ammended Solid Waste Budget		10,662,744	10,662,744
Eastover Sanitary District Sewer Fund			
	Recommended Budget	3,610,433	3,610,433
Sewer Construction		1,189,726	
Engineering		86,000	
Facility Investment Fee		73,000	
Transfer to Fund 252 (ESD Admin)		49,850	
Contingency		(17,000)	
NC Clean Water Management Trust Fund Grant			1,381,576
Total Amended Eastover Sanitary Sewer Budget		4,992,009	4,992,009



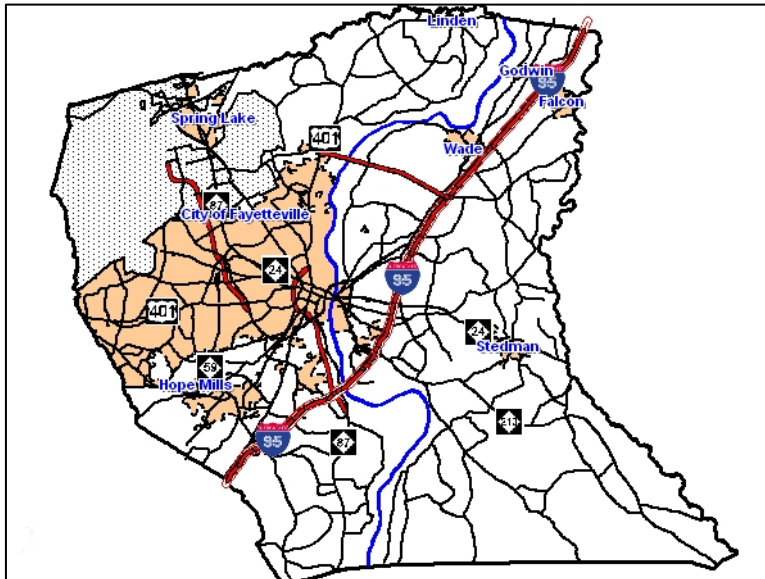
BRIEF HISTORY OF THE COUNTY OF CUMBERLAND

HISTORY

Cumberland County began as a settlement in the Upper Cape Fear Valley between 1729 and 1736, by European migrants known as Highland Scots. The area became a vital transportation link to other major settlements. A receiving and distribution center was established in 1730 on the Cape Fear River. This settlement was known as Campbellton. The Colonial Legislature passed an act in 1754 which resulted in the political division of Bladen County, thus forming Cumberland County. It was named after the Duke of Cumberland (William Augustus), who commanded the English Army. The County continued to grow and prosper as the Scotch-Irish, Germans and Moravians also entered the area. Campbellton was named the county seat during 1778. In 1783, Campbellton was renamed Fayetteville in honor of Marquis De La Fayette, a French general that served in the American Colonies Revolutionary Army.

A devastating fire in 1831 and the invasion of General Sherman's army in 1865, during the American Civil War, delayed Fayetteville's growth. In 1918, the Army purchased land in northwest Cumberland County and opened Camp Bragg as an artillery and temporary training facility. Later, the camp became a permanent Army post and renamed to Fort Bragg, after Confederate General Braxton Bragg, a North Carolina native. Today, Fort Bragg plays a vital role in the economy of the County as the base occupies approximately 43,000 acres of the County land area.

Presently, Cumberland County has a population of 306,545 and consists of 664 square miles located in the Upper Coastal Plain section of the state. This area is better known as the "Sandhills." Cumberland County has progressed from its beginnings as a river front distribution center to a highly commercialized area offering a variety of services to its citizens.



DESCRIPTION OF CUMBERLAND COUNTY GOVERNMENT

The County of Cumberland functions under a Board of Commissioners - County Manager form of government. The Board of County Commissioners consists of seven members. Two members are elected from District 1 which follows the 17th House District line, three members from District 2 which follows the 18th House District line, and two members at large.

Each member of the Board is elected for a four-year term. The terms are staggered with two members from District 1 and two members at large elected in a biennial general election, and three members from District 2 elected two years later. The Board members elect their own Chairman and Vice Chairman on an annual basis. The Board is the policy-making and legislative authority for the County, responsible for adopting the annual budget, establishing the tax rate, approving zoning and planning issues and other matters related to health, welfare and safety of citizens.

The County Manager is appointed by, and serves at the pleasure of the Board of Commissioners. The County Manager is the Chief Executive Officer and has the responsibility for implementing policies and procedures of the Board, delivery of services, managing daily operations and appointment of subordinate department managers.

The board of Commissioners meets two times each month. Scheduled meeting days are the first Monday of each month at 9:00 a.m. and the third Monday of the month at 6:45 p.m. The first 15 minutes, of the third Monday meeting, is set aside as an open forum for citizens to address the Commissioners on any topic. The meetings are broadcast live on Fayetteville cable channel 7. When necessary, the Board holds special called meetings which are always advertised in advance. The Board of Commissioners meetings, open to the public, are held in the Commissioners' meeting room on the first floor of the County Courthouse located on Dick Street.

The agenda for each regular scheduled Board meeting is normally available on the Thursday prior to the Monday meeting on the county's website; www.co.cumberland.nc.us. The minutes of the meetings are also posted as soon as they become available.

MISCELLANEOUS STATISTICS

Date of Incorporation	1754
Form of Government	Commission/Manager
Population	
Cumberland County	306,545
Eastover	3,632
Falcon	325
Fayetteville	173,910
Godwin	118
Hope Mills	12,536
Linden	140
Spring Lake	8,227
Stedman	681
Wade	543
Area in Square Miles	664
Parks and Recreation (Municipalities Excluded)	
Park sites (3 are undeveloped)	5
Park acreage	216
School parks	17
School program sites	3
School park acreage	200
Baseball stadiums	1
Recreation centers	5
Youth baseball/softball fields	43
Tennis courts (includes school courts)	28
Sand volleyball courts	4
Regulation baseball fields	5
Multipurpose fields (includes football/soccer fields at schools)	15
Picnic shelters	9
Concession stands w/restrooms (includes community and school parks)	11
Contracted community parks	2
Disc golf course	1
Fire Protection (Municipalities Excluded)	
Number of stations	19
Number of fire personnel	594
Number of calls answered	11,056
Number of inspections conducted	1,366
Permits issued	274
Complaints investigated	201
Civic Center	
Number of event days	348
Attendance	554,792
Sheriff Protection (Municipalities Excluded) Jan-Dec 2007	
Number of sub-stations	6
Number of personnel and deputies	657
Area in square miles patrolled by deputies	479
Miles driven	5,699,407
Number of calls answered	144,689

MISCELLANEOUS STATISTICS

Number of inmates processed in & out at Detention Center	20,380
Number of detective cases worked	5,447
Number of civil court papers handled	57,872
Number of arrest papers handled	8,194
Number of non-arrest Child Support papers handled	4,136
Number of K-9 team actions	3,430
Number of search & rescue team actions	27
Number of bomb team actions	50
Number of school resource officers	39
Number of school crossing guard sites	73
Numbr of crime scene investigation calls	1,760
Number of latent print comparisons	22,335
Number of ballistics comparisons	13,550
Number of polygraph exams	150
Number of visitors to courthouse	990,048
Number of court cases	235,230
Library	
Main library	1
Branches	6
Mobile outreach vehicle	1
Law library	1
AV materials	47,198
Number of books	558,713
Education	
Number of elementary schools	51
Number of middle schools	15
Number of senior high schools	14
Number of special schools (alternative schools)	5
Number of evening academies	1
Number of year-round classical (6-12)	1
Number of web academies	1
Number of community colleges	1
Number of private universities	1
Number of public universities	1
Hospitals	2
Cape Fear Valley Medical Center	1
Number of beds	426
Highsmith-Rainey Memorial Hospital	1
Number of beds for continuing acute-care and emergency care	112
Number of pallative care unit beds	8
Veteran's Affairs Medical Center - number of beds	164
Womack Army Community Hospital - number of beds	287

BUDGET PROCESS

North Carolina counties budget and spend money under the Local Government Budget and Fiscal Control Act (LGBFCA), as adopted by the North Carolina General Assembly. The major effects of the LGBFCA on the budgetary process are as follows:

1. Each February, the Finance department initializes BRASS for departmental input of their budget request. Departmental budget requests along with inputs from the budget staff are keyed into BRASS. All departments, other than the public schools, are required to submit to the County Manager their budget requests and revenue estimates for the next fiscal year by April 30.
2. The Cumberland County Schools and Fayetteville Technical Community College must submit their proposed budgets and requests for County appropriations no later than May 15.
3. In the April-May time frame, through many budget meetings, a recommended budget is developed. The County Manager submits the recommended budget, including a budget message, to the Board of County Commissioners not later than June 1. G.S. 159-11 requires that the recommended budget be balanced unless the Board of County Commissioners insists that an unbalanced budget be submitted.
4. On the same day that the County Manager submits the budget to the Board of County Commissioners, a copy is also filed with the Clerk to the Board for public inspection and the budget is posted to the county's web site at www.co.cumberland.nc.us. Additional copies are made available to the news media. The Clerk to the Board must publish a notice that the budget has been delivered and is available.
5. From the time the budget is received until its adoption, the Board may conduct its review during special budget review sessions or at regular meetings. These meetings are always open to the public. During one of the budget review sessions, time is specifically set aside for departments to make appeals directly to the Board concerning specific issues they have with the Recommended Budget. Before adopting the budget ordinance, the Board of Commissioners must hold at least one public hearing for citizen comments on the proposed budget.
6. Prior to July 1, but no earlier than 10 days after the recommended budget is submitted to the Board, the governing body shall adopt a budget ordinance. The budget ordinance must contain the appropriation, the estimated revenues, the property tax rate and appropriation to the county's school system for current expense. The Ordinance that is approved allows for all adjustments from the Board from the initial adoption date plus any subsequent adjustments approved through June 30 to include personnel costs. Any shortfalls or other adjustments in revenues or expenditures created by the above adopted budget shall be adjusted by a like amount appropriation from the fund balance of the County or an adjustment to contingency or other revenue or expenditure line item so that the fiscal year budget is balanced pursuant to Chapter 159 of the General Statutes. The adopted budget is then imported from BRASS into the financial system on the first workday of the new fiscal year by the Finance Department.

7. The Board of County Commissioners adopts the budget for each year at the organizational/department level. The Budget Ordinance gives the County Manager, in the new fiscal year, the authority to include all outstanding encumbrances from the prior fiscal year. Spending is controlled at the appropriation unit level for each organization. The financial system will reject a purchase order or purchase voucher that exceeds the total available funds for the appropriation unit (for example: personnel expenditures, general operating, and capital are the three major appropriation units. Departments are allowed to spend beyond the budgeted amount on any line item (object) within an appropriation unit, but cannot overspend the total authorized for the appropriation unit.
8. During the course of the year, departments can amend their budget due to an increase/decrease in revenues (i.e., receipt of a new grant, change in State or Federal funding, etc.); a request for use of contingency funds; or the transfer of funds between appropriation units (i.e., personnel, operating or capital expenditures) or between other departments and funds. A department is required to submit a budget revision form which states why the revision is needed along with the appropriate revenue and/or expenditure account information. A budget revision that increases salaries, changes a department's "bottom line", or requires transfers between departments and funds must be approved by the Commissioners and are numbered using the prefix B08-XXX. The Board's approval is indicated in the minutes of the Board Meeting. All other revisions are approved by the County Manager and are numbered using the prefix M08-XXX.
9. Detailed expenditure and revenue reports are emailed to departments on a monthly basis. Additionally, departments have the ability to access the County's financial system 24 hours a day.
10. Four employees are authorized to enter budget revisions into the financial system. On occasion, these employees will prepare a budget revision and enter the revision into the financial system. However, in all cases, the revision is reviewed by senior management and signed either by the County Manager or approved by the BOCC.
11. Each month, an ADV2030 Budget Report is printed that lists all budget revisions for the year. The total amended budget on the ADV2030 is compared to the financial system budget.

FUND STRUCTURE

The Accounting and Budgetary systems for the county are organized using funds and organizations. A fund is a separate accounting entity, with a self-balancing set of accounts. Organizations are cost centers within funds to accumulate separate financial data for various programs or functional areas to provide accountability for certain revenue and expenditures that would otherwise be loss. The various fund types that comprise the Cumberland County budget are:

- A. General Fund: This is the primary operating account of the county. The General Fund is used for the majority of current operating expenditures and is also used to account for all financial resources except those required to be accounted for in another fund. General Fund activities are financed mainly through property taxes, sales tax, fees, and federal and state revenues.
- B. Separate Funds:
 - 1. Special Revenue Funds
 - ◆ Emergency Telephone Fund
 - ◆ County School Fund
 - ◆ 911 Emergency Fund
 - ◆ Mental Health Fund
 - ◆ Prepared Food and Beverage Tax Fund
 - ◆ Workforce Development Funds
 - ◆ Industrial Development Fund
 - ◆ Drug Forfeiture Funds
 - ◆ Injured Animal Fund
 - ◆ County Water & Sewer Fund
 - ◆ Eastover Sanitary District Fund
 - ◆ Norcross Water & Sewer Fund
 - ◆ Kelly Hills Water and Sewer Fund
 - ◆ Property Revaluation Fund
 - ◆ Recreation Fund
 - ◆ Juvenile Crime Prevention Fund
 - ◆ Community Development Funds
 - ◆ Transportation Funds
 - ◆ Fire Protection Funds
 - ◆ Inmate Welfare Fund
 - ◆ Tourism Development Authority Fund
 - 2. Capital Project Funds
 - ◆ Animal Control Shelter Fund
 - ◆ Landfill Construction Fund
 - ◆ Law Enforcement Training Center Fund

- ◆ Averagesboro Battlefield Fund
- ◆ Health Department Building Fund
- ◆ Western Regional Library
- ◆ Gray's Creek Middle School

3. Proprietary Funds

- ◆ Internal Service Funds
 - ◆ Group Insurance Fund
 - ◆ Employee Flexible Benefit Fund
 - ◆ Vehicle Insurance Fund
 - ◆ Retiree Insurance Fund
 - ◆ Workers' Compensation Fund
 - ◆ General Litigation Fund
- ◆ Enterprise Funds
 - ◆ Cumberland County Crown Center Funds
 - ◆ Cumberland County Solid Waste Fund
 - ◆ Eastover Sanitary District Sewer Project Fund

4. Fiduciary Funds

- ◆ Trust Fund- Special Separation Allowance Fund
- ◆ Agency Funds
 - ◆ Payee Account Fund
 - ◆ City Tax Funds
 - ◆ Intergovernmental Custodial Fund
 - ◆ Stormwater Utility Fund
 - ◆ NC 3% Vehicle Interest Fund
 - ◆ Inmate Payee Fund

5. Permanent Fund

- ◆ Cemetery Fund



SUMMARY OF POSITIONS BY DEPARTMENT

Department	FY 2006			FY 2007			FY 2008			FY 2009		
	FT	PT	FTEs	FT	PT	FTEs	FT	PT	FTEs	FT	PT	FTEs
General Fund												
Governing Body	2	7	9.00	2	7	9.00	2	7	9.00	2	7	9.00
Administration/Personnel	16	1	16.40	16	1	16.40	16	1	16.40	16	1	16.40
Information Services	15	0	15.00	15	0	15.00	15	0	15.00	15	0	15.00
Elections	8	1	8.38	8	1	8.38	8	1	8.38	8	1	8.38
Finance	16	0	16.00	16	0	16.00	15	0	15.00	15	0	15.00
Legal	6	0	6.00	7	0	7.00	7	0	7.00	8	0	8.00
Register of Deeds	22	0	22.00	24	0	24.00	24	0	24.00	24	0	24.00
Tax Collector/Assessor/Mapping	65	0	65.00	66	0	66.00	69	0	69.00	67	0	67.00
Print Shop	3	0	3.00	3	0	3.00	3	0	3.00	3	0	3.00
Mail Management	3	0	3.00	3	0	3.00	3	0	3.00	3	0	3.00
Carpenter Shop	4	0	4.00	4	0	4.00	4	0	4.00	4	0	4.00
Public Buildings Equipment Maint	15	0	15.00	16	0	16.00	18	0	18.00	18	0	18.00
Public Buildings Janitorial	10	0	10.00	10	0	10.00	10	0	10.00	10	0	10.00
Central Maintenance	16	0	16.00	15	0	15.00	17	0	17.00	17	0	17.00
Landscaping & Grounds	11	0	11.00	13	0	13.00	13	0	13.00	13	0	13.00
Emergency Services	19	0	19.00	21	0	21.00	21	0	21.00	25	0	25.00
Sheriff	552	82	565.82	543	88	561.86	545	88	564.45	545	90	565.98
Animal Control	20	0	20.00	24	0	24.00	25	0	25.00	30	0	30.00
Day Reporting	4	0	4.00	3	1	3.80	3	1	3.80	3	1	3.80
Criminal Justice Unit	5	0	5.00	5	0	5.00	5	0	5.00	5	0	5.00
C-5 Facility	2	0	2.00	2	0	2.00	2	0	2.00	2	0	2.00
Public Health	215	26	232.89	220	29	239.48	217	23	233.48	224	20	238.81
Social Services	607	1	607.50	615	1	615.50	621	1	621.50	622	1	622.50
Veterans Services	7	0	7.00	7	0	7.00	7	0	7.00	7	0	7.00
Senior Aides Local Support	1	0	1.00	1	0	1.00				1	0	1.00
Spring Lake Resource Center Admin	1	0	1.00	1	0	1.00						
Library	137	72	168.52	144	72	175.84	145	71	176.20	146	67	175.28
Stadium Maintenance												
Planning & Inspections	46	0	46.00	46	1	46.00	47	0	47.00	47	0	47.00
Engineering	3	0	3.00	3	0	3.00	3	0	3.00	3	0	3.00
NC Cooperative Extension Service	12	0	12.00	13	0	13.00	13	0	13.00	13	0	13.00
Soil Conservation/Cost Share	2	0	2.00	2	0	2.00	2	0	2.00	2	0	2.00
Public Utilities	3	0	3.00	3	0	3.00	2	0	2.00	2	0	2.00
Total General Fund	1,848	190	1,919.51	1,871	201	1,950.26	1,882	193	1,958.21	1,900	188	1,974.15

SUMMARY OF POSITIONS BY DEPARTMENT

Department	FY 2006			FY 2007			FY 2008			FY 2009		
	FT	PT	FTEs	FT	PT	FTEs	FT	PT	FTEs	FT	PT	FTEs
Separate Fund												
Emergency 911	7	0	7.00	7	0	7.00	7	0	7.00	7	0	7.00
Mental Health	406	1	406.50	372	2	373.00	214	3	214.98	218	1	218.48
Workers' Compensation	4	0	4.00	4	0	4.00	4	1	4.48	4	1	4.48
Workforce Development	21	0	21.00	28	0	28.00	29	0	29.00	25	0	25.00
Federal Drug Forfeiture - Justice	0	12	6.00	0	12	6.00	0	5	1.70	0	10	3.40
Property Revaluation	10	0	10.00	10	0	10.00	10	0	10.00	10	0	10.00
Juvenile Crime Prevention	14	0	14.00	13	0	13.00	13	0	13.00	12	0	12.00
Transportation Planning	1	1	1.50	1	1	1.50	1	1	1.50	1	1	1.50
Community Development	12	0	12.00	12	0	12.00	11	0	11.00	10	0	10.00
Civic Center	39	0	39.00	41	0	41.00	41	0	41.00	41	0	41.00
Solid Waste Management	64	0	64.00	64	0	64.00	60	0	60.00	60	0	60.00
Inmate Canteen	3	0	3.00	3	0	3.00	3	0	3.00	3	0	3.00
Total Separate Funds	581	14	588	555	15	562.5	393	10	396.66	391	13	395.86
Total All Funds	2,429	204	2,507.51	2,426	216	2,512.76	2,275	203	2,354.87	2,291	201	2,370.01

FY2006: The County added 45 new positions during the budget process. Twenty-two full-time positions and six part-time positions were added to the General Fund and seventeen full-time positions were added to other funds. See the New Position spreadsheet for details on these new positions. The Library added nine new positions enabling extended hours at the Cliffdale Regional and North Regional Branches. Solid Waste added eleven new positions, ten are located in the newly developed Recycling organization.

FY2007: The County added 39 new positions during the budget process. Thirty-two full-time and two part-time positions were added to the General Fund and five to other funds. See the New Position spreadsheet for details on these new positions. Due to changes in state reform, Mental Health deleted forty-six positions during the budget process while the Sheriff's Department deleted seven positions. 369 positions were reclassified, including 298 in the General Fund and 71 in other funds. 276 were state mandated reclassifications and 40 were directly impacted.

FY2008: The County added 9 new positions during the budget process. All nine positions are full-time and located in the General Fund. See the New Position spreadsheet for details on these new positions. Due to continued changes in state reform, Mental Health deleted 158 positions. A total of 110 positions were reclassified, 93 in the General Fund, 10 in other funds and 7 state mandated reclassifications.

FY2009: Departments requested 31 new positions but only 14 were recommended and approved. Public Safety Departments increased by nine new positions. Additional details can be found on the New Position Spreadsheet. A total of 80 positions were requested for reclassification with 66 positions recommended and approved. All new and reclassified positions are located in the General Fund.

COUNTY RECLASSIFICATIONS

Department Position #	Current Classification	Grade	Salary	Adopted Classification	Grade	Salary	Difference
General Fund:							
101-410-4120 Information Services							
IFS0002	Assistant Information Systems Dir	78	98,708	Assistant Information Systems Dir	80	103,644	4,936
IFS0004	Computer Network Coordinator	76	70,125	Network Information Systems Mgr	77	73,631	3,506
IFS0008	Computer Operator	64	44,783	Computer Systems Specialist	69	47,023	2,239
IFS0014	Network Information Systems Mgr	76	71,923	Information Technology Coordinator	77	75,519	<u>3,595</u>
				Total Information Services			14,276
101-410-4152 Tax Administration							
TAX0022	Personal Property Coordinator	65	37,433	Personal Property Coordinator	67	39,305	1,872
TAX0024	Tax Collections Coordinator	65	35,725	Tax Collections Division Supervisor	70	42,399	6,674
TAX0027	Teller Supervisor	64	34,024	Head Teller	64	34,024	0
TAX0040	Tax Analyst	64	35,472	Tax Collections Coordinator	67	37,246	1,773
TAX0042	Real Estate Assessment Coordinator	65	38,684	Real Estate Assessment Coordinator	67	40,618	1,934
TAX0044	Financial Tax Coordinator	65	35,834	Financial Tax Coordinator	68	38,734	2,900
TAX0045	Customer Service Coordinator	65	37,639	Customer Service Coordinator	67	39,521	<u>1,882</u>
				Total Tax Administration			17,035
101-411-4115 Communications Center							
MSG0002	Mail Processing Clerk	59	29,272	Processing Assistant IV	59	29,272	0
MSG0003	Mail Processing Clerk	59	27,711	Processing Assistant IV	59	27,711	<u>0</u>
				Total Communications Center			0
101-411-4116 Carpenter Shop							
PBJ0201	Carpentry Supervisor	65	41,333	Carpentry Supervisor	66	43,399	2,066
PBJ0203	Construction Technician	60	27,618	Maintenance Technician II	62	29,423	1,804
PBJ0204	Construction Technician	60	26,821	Maintenance Technician II	62	29,423	<u>2,602</u>
				Total Carpenter Shop			6,473
101-411-4119 Central Maintenance							
CTM0002	Fleet Maintenance Superintendent	70	49,209	Service/Parts Manager	68	49,209	0
101-420-4210 Emergency Services							
EMD0001	Emergency Services Director	76	80,726	Emergency Services Director	79	84,762	4,036
EMD0002	Deputy Emergency Services Director	69	40,524	Deputy Emergency Services Director	76	55,639	15,115
EMG0003	Administrative Support I	63	34,179	Administrative Coordinator	68	38,734	<u>4,555</u>
				Total Emergency Services			23,707
101-422-4200 Sheriff's Office							
CSO0069	Office Support V	61	29,715	Administrative Support I	63	31,201	1,486
CSO0090	Office Support II "WA" Admin Asst I	63	24,605	Office Support III	57	24,605	0
CSO0314	Deputy III	L103		Sergeant	L104	Not Recommended	
CSO0347	Deputy II	L102	37,717	Deputy III (CSI Div)	L103	40,544	2,828
CSO0359	Deputy II	L102	36,910	Deputy III (Narc Div)	L103	39,677	2,767
CSO0362	Deputy II	L102	40,892	Deputy III (CSI Div)	L103	43,958	3,066
CSO0364	Deputy II	L102	40,891	Deputy III (CSI Div)	L103	43,957	3,066
CSO0365	Deputy II	L102	45,770	Deputy III (CSI Div)	L103	49,202	3,432
CSO0436	Deputy I	L101	35,152	Deputy III (Narc Div)	L103	39,677	4,525
CSO0533	Deputy I	L101	35,152	Deputy III (SRT Div)	L103	39,677	<u>4,525</u>
				Total Sheriff's Office			25,695
101-422-4203 Detention Facility							
CSO0280	Sergeant Detention	66	39,162	Sergeant Specialist Detention	67	41,120	1,957
CSO0626	Detention Officer I	62	29,423	Detention Officer II	64	32,247	2,825
CSO0633	Detention Officer I	62	29,423	Sergeant - Detention	66	35,348	<u>5,925</u>
				Total Detention Facility			10,707
101-426-4217 Pre-trial Release							
PTS0003	House Arrest Specialist	65	36,406	Senior House Arrest Specialist	66	38,226	1,820

COUNTY RECLASSIFICATIONS

Department Position #	Current Classification	Grade	Salary	Adopted Classification	Grade	Salary	Difference
101-431 Health							
PHD1412	Community Health Assistant	54	20,759	Medical Office Assistant	57	23,443	2,683
PHD1815	Community Health Assistant	54	21,133	Medical Office Assistant	57	23,443	2,310
PHD3105	Community Health Assistant	54	20,508	Medical Office Assistant	57	23,443	2,935
PHD0004	Computing Consultant II	72	48,951	Computing Consultant III	74	51,398	2,447
PHD0911	Foreign Language Interpreter I	60	28,416	Foreign Language Interpreter II	63	30,805	2,389
PHD0912	Foreign Language Interpreter I	60	26,812	Foreign Language Interpreter II	63	30,805	3,993
PHD1236	Foreign Language Interpreter I	60	26,821	Foreign Language Interpreter II	63	30,805	3,984
PHD1410	Foreign Language Interpreter I	60	26,821	Foreign Language Interpreter II	63	30,805	3,984
PHD0103	Medical Lab Tech I	68	41,019	Medical Lab Technologist III	72	46,394	5,376
PHD0907	PH Nurse II	70	52,572	PH Nurse III	73	55,201	2,629
PHD1204	PH Nurse II	70	51,668	PH Nurse III	73	54,252	2,583
PHD1402	PH Nurse II	70	51,034	PH Nurse III	73	53,586	2,552
PHD0411	PHN Supervisor I	74	67,636	PHN Supervisor II	76	73,721	6,085
PHD0603	Practical Nurse I	58	24,508	Practical Nurse II	62	29,423	4,915
PHD0604	Practical Nurse I	58	24,508	Practical Nurse II	62	29,423	4,915
PHD1814	Processing Assistant III	57	23,443	Processing Assistant IV	59	25,624	2,181
PHD1905	Processing Assistant III (PT)	57	11,722	Processing Assistant (FT)	57	23,443	11,721
PHD2113	Processing Unit Supervisor V	61	32,300	Administrative Assistant I	63	33,915	1,615
PHD1102	Public Health Education Specialist	65	38,078	Public Health Educator II	67	39,982	1,904
PHD1103	Public Health Educator I	63		Public Health Education Specialist	65	Not Recommended	
PHD0007	Public Health Nurse II	70	51,033	Public Health Nurse III	73	53,585	2,552
12 positions	Processing Assistant III	57		Patient Relations Rep IV	59	Not Recommended	
Total Health							73,754
101-437-4365 Social Services							
S040293	Processing Assistant III	57	25,069	Lead Worker III	58	26,322	1,253
S040700	IM Caseworker I	61	28,087	IM Caseworker II	63	30,805	2,718
S160301	CSS Business Officer II	74	53,609	CSS Business Officer II	75	56,289	2,680
S400011	Social Worker II	67	48,358	Social Worker III	69	50,776	2,418
S010102	Accounting Technician II	61	28,087	Accounting Technician III	63	30,805	<u>2,718</u>
Total Social Services							11,786
101-440-4402 Library							
LIB0053	Computing Support Technician II	63	35,822	Computing Support Technician III	66	37,613	1,791
LIB0089	Library Associate II	63	30,805	Librarian I	65	33,753	<u>2,948</u>
Total Library							4,739
101-439-4395 Veteran's Services							
VET0001	Veteran's Services Officer	69	44,576	Veteran's Services Director	70	44,576	0
VET0002	Veteran's Services Counselor	59	28,510	Senior Veteran's Services Officer	65	33,753	5,244
VET0003	Veteran's Services Counselor	59	28,510	Senior Veteran's Services Officer	65	33,753	5,244
VET0005	Veteran's Services Counselor	59	28,309	Veteran's Services Officer	60	31,140	2,831
VET0007	Veteran's Services Counselor	59	25,624	Veteran's Services Officer	60	26,905	<u>1,281</u>
Total Veteran's Services							14,600
101-450-4502 Planning and Inspections							
PLN0021	Planner III	70	54,129	Assistant Planning Dir/Muni Land Use Code	74	56,835	2,706
Total General Fund							207,298
		80 positions		66 positions			

COUNTY RECLASSIFICATIONS

Department Position #	Current Classification	Grade	Salary	Adopted Classification	Grade	Salary	Difference
Separate Funds:							
Mental Health							
M040702	Lead Worker IV	60	26,812	Local MH Admin I (part-time)	76	\$42/hr	
M040810	Personnel Assistant V	61	32,503	Personnel Technician	63	34,129	<u>1,626</u>
				Total Mental Health			1,626
Workforce Development							
WDC0005	MIS Coordinator	63	40,615	Financial Assistant III	63	40,615	0
WDC0012	Eligibility Specialist	59	27,217	Senior Eligibility Specialist	60	28,578	1,361
WDC0022	Planning/Monitoring Officer	69	40,524	Workforce Development Program Mgr	72	46,394	5,871
WDC0025	Employment Training Caseworker	65	39,177	Senior Employment Training Caseworker	66	41,136	1,959
WDC0047	Employment Training Caseworker	65	42,349	Senior Employment Training Caseworker	66	44,466	2,117
WDC0071	Employment Training Caseworker	65	34,578	Senior Employment Training Caseworker	66	36,306	1,728
WDC0086	Accounting Technician I	59	25,678	Accounting Technician II	61	28,087	2,410
WDC0087	Administrative Officer III	72	46,394	Assistant Workforce Development Dir	74	50,808	<u>4,414</u>
				Total Workforce Development			19,861
Civic Center							
CCC0002	Director of Finance	73	56,112	Director of Finance	74	64,809	8,696
CCC0004	Events Manager	68	38,735	Events Manager	68	44,545	5,810
CCC0008	Senior Events Manager	70	48,502	Director of Event Services	70	48,502	0
CCC0019	Director of Marketing and Sales	73	54,080	Director of Marketing and Sales	74	62,462	8,382
CCC0040	Office Support IV	59	25,885	Financial Assistant II	61	28,087	<u>2,203</u>
				Total Civic Center			25,092
Solid Waste							
SWM0503	Solid Waste Inspector III	60	26,812	Compliance Coordinator	70	42,399	15,586
Total Separate Funds 16 positions				16 positions			62,165
Total All Funds 96 positions				82 positions			269,463

NEW POSITIONS

S = Supplemental Request

Department	Position Title	Grade	#	FT/PT	Salary	Fringe	Total	#	County	Adopted Other
General Fund:										
101-410-4135 Legal										
	Paralegal I (6 months)	67	S	1	FT	18,424	7,930	26,354	1	26,354
101-410-4152 Tax Administration										
	Document Imaging/Records Clerk	61	S	1	FT	28,087	9,178	37,112		
	Tax Deferment Specialist	63	S	<u>1</u>	FT	30,805	9,536	<u>40,341</u>	<u>1</u>	<u>40,341</u>
	Total Tax Administration			2				77,453	1	40,341
101-420-4210 Emergency Services										
	Telecommunicator Supervisor	67		1	FT	37,025	10,391	47,416	1	47,416
	Telecommunicator	63	S	2	FT	30,805	9,536	80,682	2	80,682
	Emergency Management Officer	67	S	<u>1</u>	FT	37,025	10,391	<u>47,416</u>	<u>1</u>	<u>47,416</u>
	Total Emergency Services			4				175,514	4	175,514
101-422-4200 Sheriff Office										
	Sergeant - wrecker inspector	L104	S	1	FT	42,446	16,576	58,763		
	Deputy III - computer forensic	L103	S	<u>1</u>	PT	19,839	7,424	<u>27,263</u>		
	Total Sheriff Office			2				86,026		
101-424-4250 Animal Control										
	Animal Control Officer I	60	S	1	FT	26,812	9,247	36,059	1	36,059
	Animal Control Officer II	62	S	1	FT	29,423	9,631	39,054	1	39,054
	Shelter Attendant I	55	S	1	FT	21,433	8,455	29,888	1	29,888
	Shelter Attendant II	57	S	1	FT	23,443	8,750	32,193	1	32,193
	Office Support III	57	S	<u>1</u>	FT	23,443	8,523	<u>31,966</u>	<u>1</u>	<u>31,966</u>
	Total Animal Control			5				169,160	5	169,160
Health										
101-431-4306 Jail Health										
	Staff Nurse	70	S	1	FT	58,767	13,405	72,172	1	72,172
	Practical Nurse II	62	S	<u>1</u>	FT	38,985	10,724	<u>49,709</u>		
	Total Jail Health			2				121,881		
101-431-4308 Regional Bioterrorism Response Team										
	Emergency Management Planner I	70	S	1	FT	42,399	11,131	53,530	1	53,530
101-431-4321 Chest TB Clinic										
	Patent Relations Rep IV	59	S	1	FT	25,624	8,845	34,469		
101-431-4319 Maternal Health Clinic										
	Foreign Language Interpreter	60	S	<u>1</u>	FT	30,805	9,584	<u>40,389</u>		
	Total Health			5				250,268	2	72,172 53,530
101-437-4365 Social Services										
	Attorney I	79		1	FT	63,757	14,054	77,811	1	77,811

NEW POSITIONS

S = Supplemental Request

Department	Position Title	Grade	#	FT/ PT	Salary	Fringe	Total	#	County	Adopted Other
101-440-4402 Library										
Bordeaux Branch Library										
	Librarian I	65	S	1	FT	33,753	9,972	43,725		
	Library Technician	55	S	1	FT	21,433	8,267	29,700		
	Library Technician (16 hrs part-time)	55	S	<u>1</u>	PT	8,659	681	<u>9,340</u>		
	Sub-Total Bordeaux Branch			3				82,766		
East Regional Branch Library										
	Librarian I	65	S	1	FT	33,753	9,972	43,725		
	Library Associate II	63	S	1	FT	30,805	9,562	40,367		
	Library Technician	55	S	1	FT	21,433	8,267	29,700		
	Library Page (19 hrs part-time)	50	S	1	PT	10,288	655	10,943		
	Custodian Crew Leader	53	S	<u>1</u>	FT	19,627	9,972	<u>29,599</u>		
	Sub-Total East Regional			5				154,334		
Spring Lake Branch Library										
	Library Technician (19 hrs part-time)	55	S	2	PT	10,288	816	22,208		
	Library Associate II	63	S	<u>1</u>	PT	14,787	4,262	<u>19,049</u>		
	Sub-Total Spring Lake			3				41,257		
	Total Library			11				278,356		
Total General Fund 6 PT 24 FT 1,140,942 14 561,352 53,530										
Separate Funds:										
Total Separate Funds 0 FT										
Total All Fund 6 PT 24 FT 1,140,942 14 561,352 53,530										

* Includes changes to workers compensation, health insurance and 4.0% COLA increase

NEW VEHICLES

S = Supplemental Request

Depart	Vehicle Type		Qty Req	Unit Cost	Qty	Requested County	Other	Qty	Adopted County	Other
General Fund:										
101-411-4118 Public Buildings Janitorial										
3603	F250 pickup truck	S	1	20,475	1	20,475				
3603	F450 pickup truck w/lift gate	S	<u>1</u>	30,958	<u>1</u>	<u>30,958</u>				
	Total Public Buildings Janitorial		2		2	51,433				
Law Enforcement:										
101-422-4200 Sheriff										
3603	Full size patrol vehicle	S	50	26,000	50	1,300,000		25	650,000	
101-422-4203 Jail										
3603	Van	S	<u>1</u>	20,775	<u>1</u>	<u>20,775</u>		<u>1</u>	<u>20,775</u>	
	Total Law Enforcement		51		51	1,320,775		26	670,775	
101-424-4250 Animal Control										
3603	Mid-size extended cab	S	2	24,800	2	49,600		2	49,600	
Total General Fund			55		55	1,421,808		28	720,375	
Separate Funds:										
Solid Waste:										
625-460-4610 HHW/Planning										
3603	F150 pickup truck		2	16,000	2		32,000	2		32,000
Total Separate Funds			2		2		32,000	2		32,000
Total All Funds			57		57	1,421,808	32,000	30	720,375	32,000

CAPITAL OUTLAY

R = Replacement
A = Addition
S = Supplemental Request

Department	Item	Qty	Unit Cost	Total	Qty	Adopted County	Other
General Fund:							
101-410-4110 Court Facilities							
3650	Carpeting	S R		60,000		60,000	
101-410-4120 Information Services							
3610	Tape drives and media	S A 1	23,337	23,337	1	23,337	
	Backup server	S A 1	15,535	<u>15,535</u>	1	<u>15,535</u>	
	Total Information Services			38,872		38,872	
101-411-4112 Public Buildings Other							
3610	Emergency equipment	R		50,000		50,000	
Law Enforcement							
101-422-4200 Sheriff							
3610	Master surveillance system	S R 1	5,795	5,795	1	5,795	
	X-ray machine (courthouse)	S R 2	22,405	<u>44,810</u>	2	<u>44,810</u>	
	Total Sheriff			50,605		50,605	
101-422-4203 Jail							
3610	Dishwasher	S R 1	27,162	27,162	1	27,162	
	Cage for van	S A 1	9,385	<u>9,385</u>	1	<u>9,385</u>	
	Total Jail			36,547		36,547	
	Total Law Enforcement			87,152		87,152	
101-431-432E Health - Medical Records							
3610	Server	A 1	6,500	6,500	1	6,500	
101-437-4365 Social Services							
3610	Off-site storage-disaster recovery	A 2	6,500	13,000	2	13,000	
	Exchange server	R 2	6,000	12,000	2	12,000	
	File server	R 1	6,000	6,000	1	6,000	
	Cisco switches	R 1	10,000	<u>10,000</u>	1	<u>10,000</u>	
	Total Social Services			41,000		41,000	
101-440-4402 Library							
3650	New phone system	S R 1	40,000	40,000	1	40,000	
	Carpet for Headquarters Library Pate room	S R 1	59,500	<u>59,500</u>			
	Total Library			99,500		40,000	
Total General Fund				383,024		323,524	

CAPITAL OUTLAY

R = Replacement
A = Addition
S = Supplemental Request

Department	Item		Qty	Unit Cost	Total	Qty	Adopted County	Other
Separate Funds:								
104-450-4595 Emergency Telephone System								
3650	OSSI CAD hardware	R	1	67,172	67,172	1		67,172
	Power phone VIPER	R	1	350,000	350,000	1		350,000
	OSSI CAD software	R	1	261,616	<u>261,616</u>	1		<u>261,616</u>
	Total Emergency Telephone System				678,788			678,788
107-450-4575 Emergency 911								
3650	OSSI CAD software	R	1	179,000	179,000	1		179,000
112-43E-4357 Mental Health Adult Periodic								
3602	Generator	R	1	125,000	125,000	1		125,000
420-442-4441 Recreation and Parks								
3650	Lighting for Arnette Park	S	R	1	112,000	112,000	1	112,000
	Security systems at recreation centers	S	A	3	8,000	24,000	3	24,000
	Playground and fitness equipment	S			45,000	<u>45,000</u>		<u>45,000</u>
	Total Recreation and Parks				181,000			181,000
620-444-4442 Civic Center								
3610	Net rigging	R	1	100,000	100,000	1		100,000
	Curtains	R	1	50,000	50,000	1		50,000
	Lycian spotlights			1	20,000	20,000	1	20,000
	Moving light package			1	25,000	25,000	1	25,000
	Gates for parking lot			1	12,000	12,000	1	12,000
	Card access system	S	A	1	50,000	50,000		
3650	Canopies for box office			3	7,000	21,000	3	21,000
	Electronic parking signage	S	A	1	20,000	20,000		
	Ice deck	S	R	1	15,000	<u>15,000</u>		
	Total Civic Center				313,000			228,000
Solid Waste:								
625-460-4602 Administration								
3602	Scalehouse Ann Street	R	1	30,000	30,000	1		30,000
625-460-4606 Ann Street								
3610	D6R Bulldozer	R	1	250,000	250,000	1		250,000
3650	Pave landfill roads	A	1	648,974	<u>648,974</u>	1		<u>648,974</u>
	Total Ann Street				898,974			898,974
625-460-4607 Wilkes Road								
3610	Screen			1	162,000	162,000	1	162,000
625-460-4608 Container Site								
3602	Container site buildings			2	10,000	20,000	1	20,000
3610	8yd,20yd,30yd Compactor			1	142,800	<u>142,800</u>	1	<u>142,800</u>
	Total Container Site				162,800			162,800
625-460-4613 White Goods								
3610	Bobcat			1	32,000	32,000	1	32,000

CAPITAL OUTLAY

R = Replacement
A = Addition
S = Supplemental Request

Department	Item	Qty	Unit Cost	Total	Qty	Adopted County	Other
625-460-4615 Recycling							
3610	Fire suppression system	1	350,000	<u>350,000</u>	1		<u>350,000</u>
	Total Solid Waste			1,635,774			1,635,774
Total Separate Funds				3,112,562			3,027,562
Total All Funds				3,495,586		323,524	3,027,562

FUND BALANCE PROJECTIONS

Total available funds - July 1, 2007 (per audit)	\$ 78,534,350
Projected revenues - June 30, 2008	267,486,842
Projected expenditures - June 30, 2008	(267,241,797)
Projected results of FY2008 operations	\$ 245,045
One-time obligations	(12,954,962)
FY2008 net gain (deficit)	(12,709,917)
Projected total funds available	65,824,433
Less: reserved for inventories & Register of Deeds	(504,678)
Less: reserved by state statute	(21,817,994)
Projected undesignated fund balance-FY2008	43,501,761
Designated reserves (not in budget)	
Less: designated for revaluation	(172,758)
Less: designated for Tax Office software	(655,072)
Less: designated for renovation & maintenance	(410,391)
Less: designated for Courthouse/plaza repairs	(304,956)
Less: designated for Hope VI project	(3,375,000)
Total designated reserves (not in budget)	(4,918,177)
Projected undesignated fund balance-FY2008	38,583,584
Less: Projected fund balance appropriated for FY2009	(10,979,988)
Projected FY2009 net undesignated fund balance	\$ 27,603,596
FY2009 target budget	268,273,924
One-time additions	2,192,690
Recurring additions	5,095,059
Supplemental positions	474,289
FY2009 recommended budget	\$ 276,035,962
FY2009 Recurring revenue	265,055,974
Fund balance appropriated at 3% of budgeted target expenditures	8,048,218
Fund balance- Health	572,000
Fund balance appropriated for one-time additions	2,192,690
Fund balance appropriated at 3% for recurring additions	152,852
Fund balance appropriated at 3% for new positions	14,229
Total fund balance appropriated	10,979,988
FY2009 Total revenue	\$ 276,035,962
% fund balance undesignated	10.00%
% fund balance undesignated & unreserved	17.87%

COMMUNITY FUNDING

Account No.				FY 2008 Adopted	FY 2009 Requested	FY 2009 Recommended	FY 2009 Adopted
Community Organizations							
442	4440	3423	Bark for a Park		50,000	0	0
432	4333	5063	Better Health of Cumberland County		22,018	0	0
442	4440	5067	Cape Fear Botanical Garden	8,200	8,200	8,200	8,200
432	4333	5066	Cape Fear Regional Bureau for Community Action	15,000	20,000	15,000	15,000
437	4380	5010	Child Advocacy Center	50,000	50,000	50,000	50,000
432	4333	5070	Contact	8,487	10,000	8,487	8,487
412	4195	315Q	CC Veterans Council	410	410	410	410
442	4440	5029	Dogwood Festival	4,100	6,000	4,100	4,100
432	4333	5064	Employment Source	80,360	86,387	40,180	40,180
432	4333	5069	HIV Task Force	7,380	7,634	7,380	7,380
442	4440	3423	Kids Voting Cumberland County		25,000	0	0
450	4520	5031	Orange Street Restoration	14,760	0	0	0
437	4380	5015	Salvation Army	36,900	50,000	36,900	36,900
437	4380	5030	Salvation Army Christmas Outreach	7,749	7,749	7,749	7,749
437	4380	5013	Second Harvest Food Bank of Southeast NC	35,000	35,000	35,000	35,000
437	4380	5016	Sycamore Tree Senior Center	12,300	12,300	12,300	12,300
437	4380	5036	Teen Involvement Program	7,380	7,380	7,380	7,380
				288,026	398,078	233,086	233,086
Quasigovernmental/Required Organizations							
442	4440	5004	Arts Council	100,000	100,000	100,000	100,000
442	4440	5026	Airborne Special Operations Museum	164,000	200,000	200,000	200,000
437	4380	345R	Communicare	40,000	45,000	40,000	40,000
450	4520	5050	Fayetteville-Cumberland County Chamber of Commerce	420,625	496,647	420,625	420,625
450	4520	341Y	Women's Center		26,865	0	0
450	4529	350T	Fay-Cumberland County Chamber Commerce- shell building	200,000	169,500	169,500	169,500
437	4380	5014	CC Coordinating Council on Older Adults/RSVP	96,158	98,000	96,158	96,158
426	4295	5023	Fayetteville Area Sentencing Center	14,760	14,996	14,996	14,996
412	4195	5080	Mid Carolina Council of Governments	185,803	202,019	185,803	188,952
432	4333	3851	N.C. Division of Vocational Rehabilitation	54,800	59,628	59,628	59,628
426	4295	5606	N.C. Forest Service	138,711	142,103	142,103	142,103
440	4402	3393	SE NC Radio Reading	7,591	8,000	7,591	7,591
				1,422,448	1,562,758	1,436,404	1,439,553
One-Time or Limited-Time Funding							
412	4195	315M	BRAC-Local	50,000	50,000	50,000	50,000
412	4195	315N	BRAC-RTF	31,938	31,938	31,938	31,938
412	4195	315K	Cape Fear Botanical Garden-Capital Project	100,000	100,000	100,000	100,000
412	4195	3449	Cumberland County Business Council-Strike Force	100,000	0	0	0
412	4195	315H	Freedom Memorial Park	12,500	0	0	0
				294,438	181,938	181,938	181,938
Total all Organizations				2,004,912	2,142,774	1,851,428	1,854,577



CAPITAL IMPROVEMENT PROGRAM

The five-year Capital Improvement Projects Plan (CIP) is a financing construction/acquisition plan for projects that require a significant capital outlay. The CIP provides an overall perspective to capital planning, as it includes projects that are funded from all funds. FY2009 budget totals for each project recommended by the County Manager are included for the Commissioners approval within the Recommended Operating Budget Document.

The CIP is a dynamic process that will include changes over time. These changes may be necessitated by organizational changes, funding uncertainties, unforeseen emergencies, project delays, or plans by other entities. Even though changes will occur, there are many benefits to the long term planning and analysis that go into the development of the CIP.

Capital Asset/Improvement

A capital asset is defined as a tangible item with a value in excess of \$5,000 and an expected life of more than one year, such as automobiles and major pieces of equipment. A capital improvement is a tangible item with a value in excess of \$7,500 that is expected to last indefinitely or improves or maintains the life to a current asset. These items are budgeted in the annual operating budget within each department.

Capital Project

The CIP includes all capital expenditures of \$100,000 or more which are funded in whole or part through county government. Capital Improvements are defined as land purchased for a public facility, major facilities, major renovations or expansion of existing facilities, and major pieces of equipment or rolling stock.

In general, CIP projects are adopted then readopted annually as multi-year funds until the project is completed and closed out. The County does not adopt projects using the Capital Project Ordinance method. The multi-year capital project fund authorizes all the funding and expenditures for the completion of the entire project.

CIP Preparation

The start of the annual budget process begins with the preparation of project requests in mid-December. During the budget process, management and staff decide which programs to fund and at what level. This information is then incorporated into the County Manager's Recommended Operating Budget which is presented to the Commissioners for consideration and adoption.

Funding Overview

The Capital Improvements Program relies on a variety of funding sources to accomplish its many efforts. These include general fund appropriations, enterprise fund revenues, debt financing, state shared revenues and grants from the state government, federal government or private sources. Projects funded through debt financing also have a major impact on the annual operating budget because of their ongoing debt service expenses. A summary of the county's outstanding debt obligations and the related debt service in both the General Fund and the Separate Funds are included in the Recommended and Adopted Budgets. In addition, debt service projections over the next five years are provided.

MULTI-YEAR CAPITAL PROJECTS

Project Costs

Project	Budget		Proposed					
	FY2008 Final Budget	FY2009 Adopted	FY2009	FY2010	FY2011	FY2012	FY2013	Total
1998 School Bond Projects	108,522,336	Closed						-
Animal Control Shelter	5,280,033	5,280,033						5,280,033
Landfill Construction	4,789,273	4,789,273						4,789,273
NORCRESS Sewer Project	9,734,628	Closed						-
Law Enforcement Training Ctr	4,972,889	5,042,889						5,042,889
Eastover Sanitary District-Sewer	3,610,433	4,992,009						4,992,009
School Bond Project 2004	45,998,264	Closed						-
Averasboro Battlefield	577,617	577,617						577,617
Health Department Building	1,466,300	27,986,300						27,986,300
Gray's Creek Middle		20,000,000						20,000,000
Western Branch Library		402,962	4,801,900					5,204,862
Western Elementary School			19,515,826					19,515,826
Pamalee Branch Library					7,542,992			7,542,992
Detention Facility Pod				10,600,000				10,600,000
800 MHz Radio System				2,600,000				2,600,000
Replace Analog Radios							8,000,000	8,000,000
Crown Coliseum Mechanicals Upgrade				5,000,000				5,000,000
County Schools				57,110,000	50,190,000	39,500,000	28,730,000	175,530,000
	184,951,773	69,071,083	24,317,726	75,310,000	57,732,992	39,500,000	36,730,000	302,661,801

MULTI-YEAR CAPITAL PROJECTS
Adopted Funding

Project	Adopted Budget		FY2009 Financing Sources					
	FY2008	FY2009	Federal	State	GO Bonds	COPS/ Bank	Other	County
1998 School Bond Projects	108,522,336	Closed						
Animal Control Shelter	5,280,033	5,280,033				4,253,988		1,026,045
Landfill Construction	4,789,273	4,789,273					4,789,273	
NORCRESS Sewer Project	9,734,628	Closed						
Law Enforcement Training Ctr	4,972,889	5,042,889	4,840,889				202,000	
Eastover Sanitary District-Sewer	3,610,433	4,992,009		3,906,862			1,085,147	
School Bond Project 2004	45,998,264	Closed						
Averasboro Battlefield	577,617	577,617		450,093			127,524	
Health Department Building	1,466,300	27,986,300				26,500,000		1,486,300
Western Branch Library		402,962						402,962
Gray's Creek Middle		20,000,000				20,000,000		
	184,951,773	69,071,083	4,840,889	4,356,955	-	50,753,988	6,203,944	2,915,307

MULTI-YEAR CAPITAL PROJECTS
Annual Debt Service & Operating Costs

Project			Actual and Proposed Costs				
	Project Cost	Operating	FY2009	FY2010	FY2011	FY2012	FY2013
Animal Control Shelter	5,280,033	197,686	197,686	197,686	197,686	197,686	197,686
Landfill Construction	4,789,273						
Law Enforcement Training Ctr	5,042,889						
Eastover Sanitary District-Sewer	4,992,009						
Averasboro Battlefield	577,617						
Health Department Building	27,986,300		2,496,300	2,437,735	2,379,170	2,320,605	2,262,040
Western Branch Library	5,204,862	984,474	123,525	1,462,931	1,451,740	1,440,550	1,429,360
Gray's Creek Middle	20,000,000	1,359,233		1,359,233	1,359,233	1,359,233	1,359,233
Western Elementary School	19,515,826	906,155		906,155	906,155	906,155	906,155
Pamalee Branch Library	7,542,992	1,256,956			579,876	579,876	1,470,803
Detention Facility Pod	10,600,000	3,154,359		814,887	1,924,785	3,969,246	3,969,246
800 MHz Radio System	2,600,000			650,000	650,000	650,000	650,000
Replace Analog Radios	8,000,000						1,822,333
Crown Coliseum Mechanicals Upgrade	5,000,000			1,138,958	1,138,958	1,138,958	1,138,958
County Schools	175,530,000	1,874,710		4,202,254	7,029,547	11,981,801	14,445,805
	302,661,801	9,733,573	2,817,511	13,169,839	17,617,150	24,544,110	29,651,619
Incremental Tax Rate Equivalent (cents)			Budgeted 1.75	6.42	2.76	4.30	3.17

* Annual debt service and operating costs applies only to the portion that is a responsibility of the General Fund. Debt service or operating costs paid by another fund is excluded.

MULTI-YEAR CAPITAL PROJECTS
Project Funding Sources

Project			Actual and Proposed Financing					
	Project Cost	Operating	Federal	State	Go Bonds	COPS/Bank	Other	County
Animal Control Shelter	5,280,033	197,686				4,253,988		1,223,731
Landfill Construction	4,789,273						4,789,273	
Law Enforcement Training Ctr	5,042,889		4,840,889				202,000	
Eastover Sanitary District-Sewer	4,992,009			3,906,862			1,085,147	
Averasboro Battlefield	577,617			450,093			127,524	
Health Department Building	27,986,300					26,500,000		1,486,300
Western Branch Library	5,204,862	984,474				3,817,426		1,387,436
Gray's Creek Middle	20,000,000	1,359,233				20,000,000		1,359,233
Western Elementary School	19,515,826	906,155				19,515,826		906,155
Pamalee Branch Library	7,542,992	1,256,956				7,542,992		1,256,956
Detention Facility Pod	10,600,000	3,154,359				10,600,000		3,154,359
800 MHz Radio System	2,600,000					2,600,000		
Replace Analog Radios	8,000,000					8,000,000		
Crown Coliseum Mechanicals Upgrade	5,000,000					5,000,000		
County Schools	175,530,000	1,874,710			175,530,000			1,874,710
	302,661,801	9,733,573	4,840,889	4,356,955	175,530,000	107,830,232	6,203,944	12,648,880



DEBT SERVICE

General Fund debt service is responsible for the accumulation and appropriation of resources for repayment of general long-term debt other than debt accounted for in the Enterprise Funds. Debt service payments include principal, interest and other related charges. Debt service for all governmental funds, except Mental Health, is budgeted in the General Fund and is paid from General Fund revenue. Mental Health debt service is paid from Mental Health revenue. In general, debt service for the Enterprise Funds is budgeted in the appropriate Enterprise Fund and is paid from revenue generated by the respective Enterprise Fund. However, debt service for the Coliseum is partially funded with General Fund revenue. The types of long-term debt budgeted in the General Fund include general obligation bonds, certificates of participation, capital leases, and promissory notes. Debt service for certificates of participation used to finance construction of the Coliseum is budgeted in the appropriate Enterprise Fund.

Based upon the N.C. General Statutes, the net debt for any county may not exceed 8 percent of the total assessed value of real and personal property. General obligation debt at June 30, 2008 is \$90,235,000 which is significantly less than the legal limit which is slightly in excess of \$1,000,000,000. Total debt service payments represent 4.10% of total actual expenditures for FY 2008 and 6.52% of budgeted expenditures for FY 2009. The County believes that the debt obligations of the County are prudent and remain within manageable levels.

In July 2002, the North Carolina Municipal Council upgraded its debt rating for the County from 85 to 86. In February 2000, Moody's upgraded the County's debt rating from A1 to Aa3. In September 1999, the County received an upgrade of its debt rating by Standard & Poor's from A+ to AA-. The ratings remain in effect as of June 30, 2008. The County is currently seeking a ratings upgrade in conjunction with the issuance of new debt in FY 2009.

The following is a summary of the major debt obligations incurred by the County during the last ten fiscal years ended June 30, 2008:

FY	Amount	Type of Debt	Purpose of Debt Issue	Balance
1999	52,950,000	COPS Refunding	Refinance Coliseum Debt	41,770,000
2000	29,945,000	G.O. Bonds (partly defeased)	School Construction	2,400,000
2000	51,615,000	COPS (fully defeased)	Jail / Mental Health Facility	0
2001	50,780,000	COPS Refunding	Refinance Jail / MH Debt	34,375,000
2003	14,875,000	G.O. Bonds	School Construction	12,375,000
2005	5,075,000	G.O. Bonds (2/3 Bonds)	School Classroom Additions	4,475,000
2005	35,505,000	G.O. Refunding Bonds	Refinance School, Community College and Library Debt	31,340,000
2005	4,537,080	Capital Lease	Energy Savings Project	3,908,523
2006	4,300,000	Note Payable	Local Match on Community College State Bonds	2,673,393
2008	20,000,000	Note Payable	Gray's Creek Middle School	20,000,000
2008	26,500,000	Note Payable	New Health Department Building	26,500,000

During FY 2009, the County intends to issue Certificates of Participation for construction of an elementary school, a regional branch library, and to refinance debt on the Social Services Building. In addition, the County may issue additional debt to finance various other school projects. The structure and timing of any such additional debt issues are uncertain.

SUMMARY OF CURRENT DEBT

	Type of Debt	Purpose of the Debt	Date of Issue	Original Amount	Balance 6/30/08
General Fund					
School Refunding 1998 (for 1993 Series)	G.O. Bonds	Schools	03/01/98	23,325,000	9,465,000
School Series 1998	G.O. Bonds	Schools	03/01/98	53,180,000	30,180,000
School Series 2000 (partially refunded FY05)	G.O. Bonds	Schools	03/01/00	29,945,000	2,400,000
School Series 2002	G.O. Bonds	Schools	07/30/02	14,875,000	12,375,000
School Series 2004	G.O. Bonds	Schools	11/09/04	5,075,000	4,475,000
Schools - Refunding Series 2004	G.O. Bonds	Schools	11/23/04	26,360,000	24,255,000
Total School G.O. Bonds				152,760,000	83,150,000
Community College - Refunding Series 2004	G.O. Bonds	Community College	11/23/04	3,185,000	1,780,000
Library - Refunding Series 2004	G.O. Bonds	Library Facilities	11/23/04	5,960,000	5,305,000
Total Other G.O. Bonds				9,145,000	7,085,000
Total General Obligation Bonds				161,905,000	90,235,000
Public Buildings Series 1998					
DSS Building	COPS	DSS Building	01/01/98	32,277,870	20,373,515
Equipment	COPS	Equipment	01/01/98	2,300,760	1,452,220
Community Corrections Center	COPS	Corrections Ctr	01/01/98	2,771,370	1,749,265
Total Public Building Series 1998				37,350,000	23,575,000
COPS Series 2000 Refunding					
Detention Facility	COPS	Detention Facility	12/13/01	47,950,000	34,065,000
Total Certificates of Participation (COPS)				85,300,000	57,640,000
SunTrust Energy Savings	Capital Lease	Energy Conservation	12/09/04	4,537,080	3,908,523
Total Capital Leases				4,537,080	3,908,523
(New) Gray's Creek Middle School	Note Payable	Schools	03/14/08	20,000,000	20,000,000
(New) Health Department Facility	Note Payable	Public Health	06/10/08	26,500,000	26,500,000
FTCC State Bond Match (portion financed)	Note Payable	FTCC Capital Outlay	05/24/06	4,300,000	2,673,393
Advance Auto Land (Yarborough)	Note Payable	Parking Lot	12/01/04	250,000	80,659
Total Notes Payable				51,050,000	49,254,052
Total General Fund				302,792,080	201,037,575

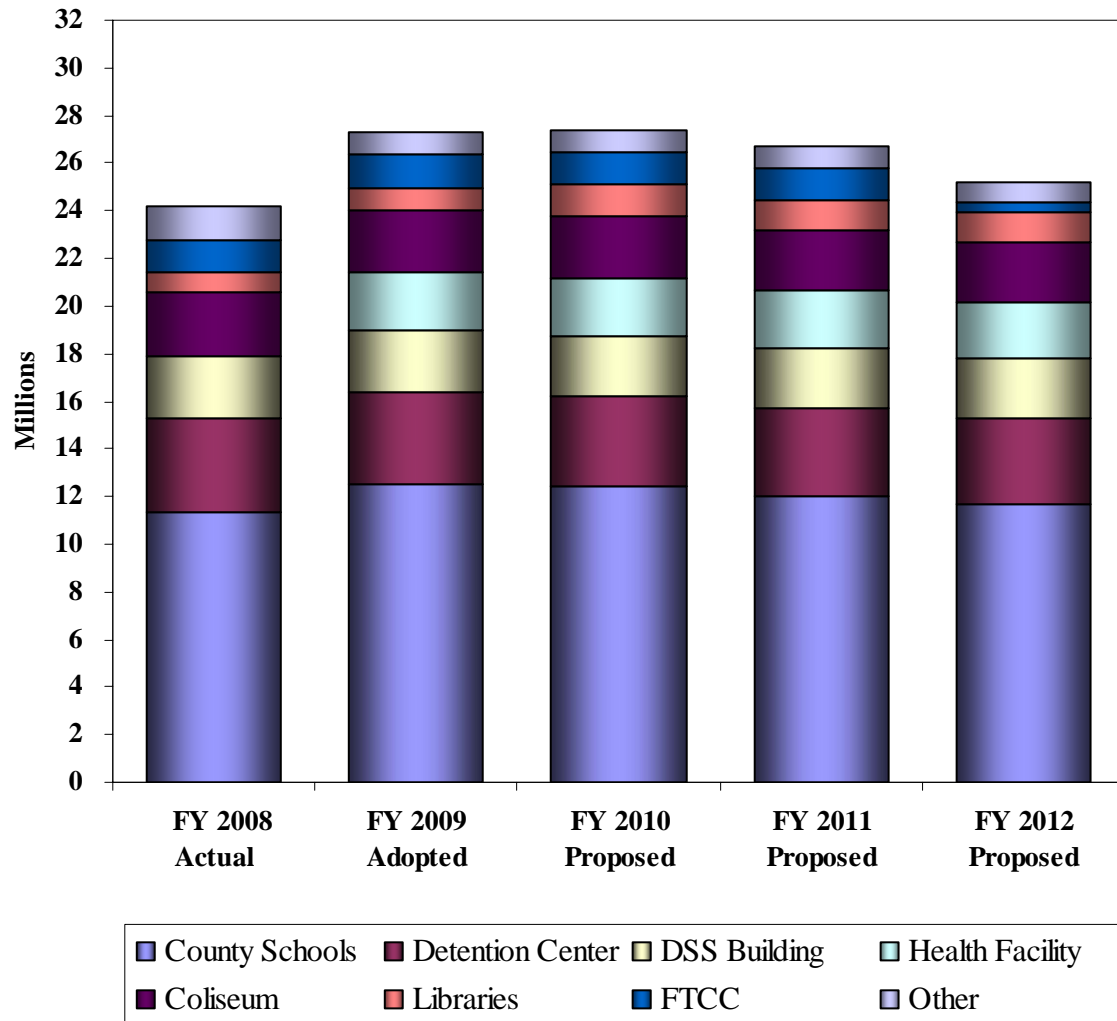
SUMMARY OF CURRENT DEBT

	Type of Debt	Purpose of the Debt	Date of Issue	Original Amount	Balance 6/30/08
Separate Funds					
Mental Health:					
COPS Series 2000 Refunding					
Mental Health Facility (Winding Creek)	COPS	WC Renovations	12/13/01	2,830,000	310,000
Crown Coliseum Complex					
1995 Series A (Partially Refunded 1998)	COPS	Coliseum	01/01/95	53,003,781	1,428,781
1998 Refunding Series	COPS	Refinancing	07/01/98	52,950,000	41,770,000
Total Crown Coliseum Complex				105,953,781	43,198,781
County Community Development					
Section 108 Loan	Note Payable	Comm Development	08/01/99	1,500,000	300,000
Total Separate Funds (Excluding Gain on Defeasance)				110,283,781	43,808,781
Total All Funds				413,075,861	244,846,356

GENERAL FUND DEBT SERVICE PROJECTIONS

Debt	FY2008 Actual	FY2009 Adopted	FY2010 Proposed	FY2011 Proposed	FY2012 Proposed
School Refunding Series 1998	2,722,920	2,598,100	2,474,430	2,348,730	2,233,170
School Series 1998 (\$53.180M)	3,905,600	3,795,200	3,684,800	3,574,400	3,461,700
School Series 2000 (\$29.945M) (partially refunded in FY05)	1,398,000	1,332,000	1,266,000		
School Series 2002 (\$14.875M)	1,071,500	1,051,500	1,031,500	1,011,500	991,500
School Series 2004 (\$5.075M)	381,938	374,938	367,938	360,938	353,938
Refunding Series 2004 - Schools (\$26.360M)	1,829,263	1,794,313	1,759,813	2,929,413	2,922,913
(New) Gray's Creek Middle School		1,552,500	1,810,425	1,768,325	1,726,225
Total Schools	11,309,221	12,498,551	12,394,906	11,993,306	11,689,446
Refunding Series 2004 - Community College (\$3.185M)	434,350	414,000	398,950	380,750	369,500
FTCC State Bond Match (portion financed)	944,634	944,634	944,634	944,634	
Total Community College	1,378,984	1,358,634	1,343,584	1,325,384	369,500
Refunding Series 2004 - Libraries (\$5.960M)	880,500	857,050	828,750	799,750	770,000
(New) Western Library		123,525	513,754	503,022	490,669
Total Libraries	880,500	980,575	1,342,504	1,302,772	1,260,669
COPS Series 1998:					
DSS Building	2,554,204	2,554,824	2,550,825	2,554,740	2,553,162
Equipment	182,063	182,107	181,822	182,101	181,989
Community Corrections Center	219,303	219,357	219,013	219,349	219,214
Total COPS Series 1998	2,955,570	2,956,288	2,951,660	2,956,190	2,954,365
COPS Series 2000 Refunding					
Detention Center	4,012,560	3,906,620	3,806,420	3,697,750	3,596,000
(New) Health Department Facility		2,496,300	2,437,735	2,379,170	2,320,605
Energy Savings (SunTrust)	497,323	497,323	497,322	497,322	497,322
Industrial Park (Healy Land)	454,452				
Advance Auto Bldg (Yarborough)	56,465	56,465	27,744		
Coliseum Debt Service	2,664,517	2,544,193	2,544,193	2,544,193	2,544,193
Total General Fund Debt Service	24,209,592	27,294,949	27,346,068	26,696,087	25,232,100

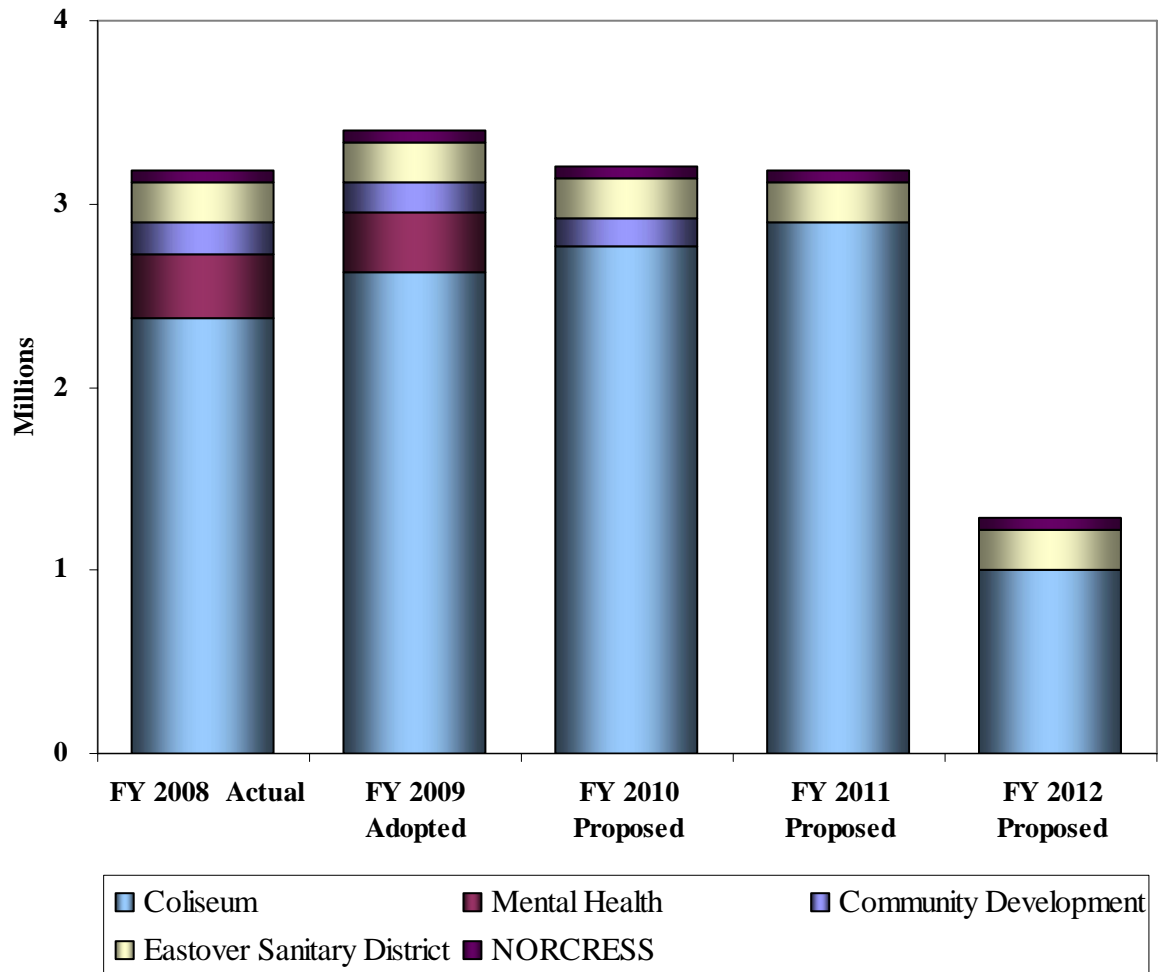
GENERAL FUND DEBT SERVICE PROJECTIONS



SEPARATE FUNDS DEBT SERVICE PROJECTIONS

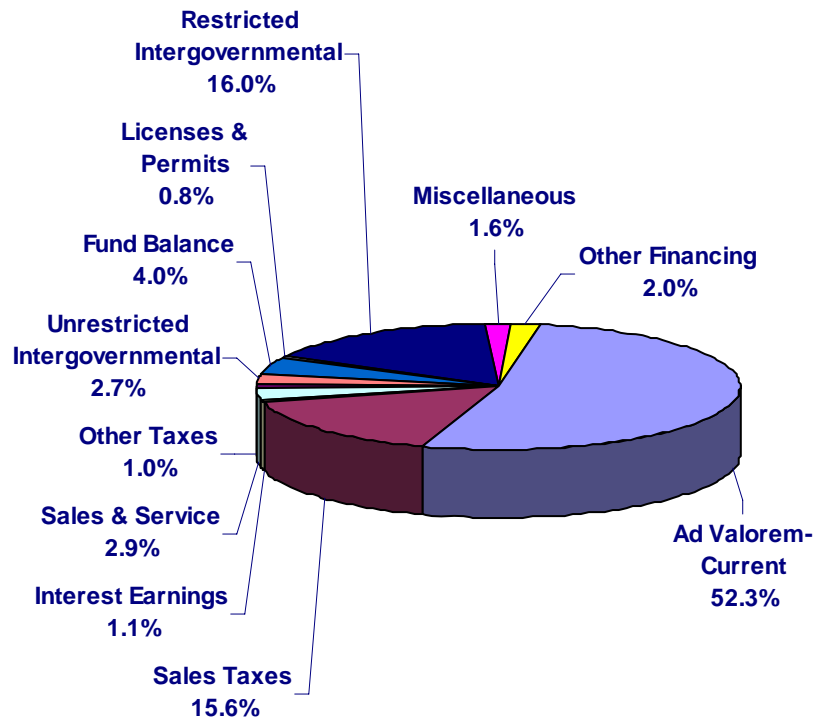
Debt	FY2008 Actual	FY2009 Adopted	FY2010 Proposed	FY2011 Proposed	FY2012 Proposed
Mental Health					
Winding Creek Building (COPS Series 2000 Ref)	345,935	325,500			
Total Mental Health	345,935	325,500	0	0	0
Coliseum					
COPS - 1995 Series A	0	0	0	0	1,555,000
COPS - 1998 Refunding	5,039,175	5,168,175	5,307,550	5,441,425	1,991,485
Total Coliseum before GF Contribution	5,039,175	5,168,175	5,307,550	5,441,425	3,546,485
Less General Fund Contribution	(2,664,517)	(2,544,193)	(2,544,193)	(2,544,193)	(2,544,193)
Total Coliseum Paid from Separate Funds	2,374,658	2,623,982	2,763,357	2,897,232	1,002,292
County Community Development					
Section 108 Loan	177,039	166,211	155,399		
Separate Funds Debt Service	2,897,632	3,115,693	2,918,756	2,897,232	1,002,292

SEPARATE FUNDS DEBT SERVICE PROJECTIONS

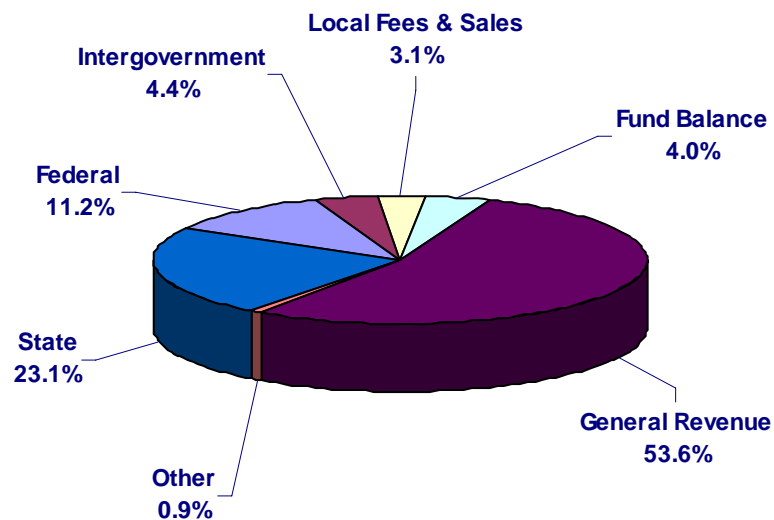




GENERAL FUND REVENUE BY CATEGORY



GENERAL FUND REVENUE BY SOURCE



**GENERAL FUND
SUMMARY OF REVENUE**

FY 2005	FY 2006	FY2007	FY2008	FY2009
Final	Final	Final	Final	Adopted
Budget	Budget	Budget	Budget	Budget

Revenue Categories

Ad Valorem Taxes	\$124,675,577	\$129,091,374	\$135,822,224	\$144,302,944	\$144,416,248
Other Taxes	39,914,402	47,679,301	43,180,698	44,859,049	45,985,441
Unrestricted Intergovernmental	4,119,019	4,833,294	6,807,128	7,484,771	7,544,969
Restricted Intergovernmental	45,300,469	45,910,351	45,689,579	46,948,365	44,287,970
Licenses & Permits	3,654,962	411,423	4,141,098	2,967,975	2,195,103
Sales & Service	6,726,377	6,889,669	7,309,631	7,486,210	7,883,711
Interest on Investments	671,267	757,409	1,362,585	2,321,147	2,915,234
Miscellaneous	4,716,150	4,503,140	4,663,837	5,532,893	4,297,259
Fund Balance Appropriated	18,219,300	23,431,244	26,484,382	23,394,595	10,979,989
Other Financing Sources	9,945,857	8,602,722	4,358,590	4,136,845	5,530,038
Total Revenue	\$257,943,380	\$272,109,927	\$279,819,752	\$289,434,794	\$276,035,962

FY 2005	FY 2006	FY 2007	FY 2008	FY 2009
Adopted	Adopted	Adopted	Adopted	Adopted
Budget	Budget	Budget	Budget	Budget

Revenue Sources

Federal	\$26,518,017	\$27,625,985	\$28,671,771	\$31,233,217	\$31,012,818
Intergovernmental	9,810,443	10,226,144	9,823,403	11,825,663	11,250,921
State	51,893,050	59,416,975	59,538,763	60,110,924	63,717,955
Other	4,049,372	4,500,869	4,100,083	2,498,633	2,568,782
Local Fees & Sales	7,928,617	8,968,227	9,875,130	9,246,661	8,674,015
Fund Balance	9,121,540	14,409,035	11,502,899	11,101,520	10,979,989
County	125,981,864	130,292,080	137,668,246	145,378,423	147,831,482
Total Revenue	\$235,302,903	\$255,439,315	\$261,180,295	\$271,395,041	\$276,035,962

REVENUE BY SOURCE

Department	Federal	State	Intergov	Inkind	Other	Local Fees & Sales	Spec Fund Bal Approp	County	Total Revenue	% County
General Fund:										
410-General Administration										
Governing Body										100.00%
Administration										100.00%
Court Facilities										100.00%
Information Services										100.00%
Elections										100.00%
Finance										100.00%
Legal					36,253				36,253	94.58%
Register of Deeds						2,563,797			2,563,797	0.00%
Register of Deeds Automation						154,242			154,242	0.00%
Tax Administration					47,571	7,545			55,116	98.74%
Total General Administration					83,824	2,725,584			2,809,408	78.37%
411-Building & Grounds										
Facilities Management										100.00%
Print and Graphics Shop					68,000				68,000	65.89%
Communications Center										100.00%
Carpenter Shop										100.00%
Public Buildings Equip Maint										100.00%
Public Buildings Janitorial										100.00%
Central Maintenance						480,765			480,765	45.58%
Landscaping & Grounds										100.00%
Total Building & Grounds					68,000	480,765			548,765	90.39%
412-General Government										
Debt Service		5,274,488			88,979				5,363,467	79.98%
General Government Other										100.00%
Total General Government		5,274,488			88,979				5,363,467	85.58%
420-Emergency Services										
Emergency Services		45,000				20,000			65,000	95.29%
422-Law Enforcement Sheriff										
Sheriff	40,000	191,895	118,585		100	673,500			1,024,080	95.33%
Jail	260,000	175,000				23,000			458,000	95.89%
School Law Enforcement - Local			1,508,000						1,508,000	50.15%
Law Enforcement Block Grant 04										0.00%
Total Sheriff	300,000	366,895	1,626,585		100	696,500			2,990,080	91.71%
424-Protective Services										
Animal Control						613,300			613,300	56.84%
426-Public Safety										
Cumberland Day Reporting Center		207,078							207,078	0.00%
Community Corrections - Probation		118,257							118,257	62.96%
C-5 Facility Expenses										100.00%
Public Safety Other										100.00%
Total Public Safety		325,335							325,335	80.58%
431-Health										
Health - Administration		170,180				1,600			171,780	89.55%
Laboratory						295,290			295,290	14.73%
Mosquito Control										100.00%
Pharmacy						340,550			340,550	25.26%
C.C. Jail Health Program						4,000			4,000	99.77%
Management Support										100.00%
Regional Bioterrorism Response Team		428,782	66,574						495,356	0.00%
NC Environmental Health		6,750				199,000	43,000		248,750	84.40%
Immunization Clinic		146,804				319,300	34,000		500,104	7.09%
School Health Program		150,000							150,000	82.54%
Wellness Program										100.00%
Child Health Clinic		160,000				252,000	93,000		505,000	33.78%
Dental Clinic						108,500	34,000		142,500	61.30%
Health Promotion		34,391				1,500	17,000		52,891	84.35%
Maternal Health Clinic		236,334				222,792	93,000		552,126	17.13%
Bio-Terrorism Preparedness		132,070							132,070	0.00%

REVENUE BY SOURCE

Department	Federal	State	Intergov	Inkind	Other	Local Fees & Sales	Spec Fund Bal Approp	County	Total Revenue	% County
Sexually Transmitted Disease Clinic		15,000				13,000			28,000	93.06%
Medical Records						5,800			5,800	97.79%
Childhood Lead Poison Prevention		3,500							3,500	0.00%
Breast/Cervical Cancer Control		49,350				850			50,200	15.27%
Local Health Alert Network										0.00%
South Central Partnership										0.00%
Child Service Coordination		115,544				225,000			340,544	48.49%
Maternal Care Coordination						382,000	24,000		406,000	38.28%
Child Fatality Prevention		3,889							3,889	0.00%
Breast/Cervical Cancer Control		58,800							58,800	0.00%
Bio-Terrorism Pandemic Influenza										0.00%
Chest Tuberculosis Clinic		90,091				52,000			142,091	32.09%
Family Planning Clinic		397,096				155,600	69,000		621,696	27.34%
NC Epilepsy Program		12,100							12,100	0.00%
Communicable Disease		25,762				13,250	21,000		60,012	83.98%
Center of Disease Control TB		32,202							32,202	58.32%
NC AIDS		25,000							25,000	63.30%
Adult Health Clinic						187,000	19,000		206,000	70.68%
School Health - BOE Grant					502,084				502,084	0.00%
Women, Infants & Children Svc	1,863,603						125,000		1,988,603	0.00%
Total Health	1,863,603	2,293,645	66,574		502,084	2,779,032	572,000		8,076,938	53.23%
432 - Health Other										
Health Other										100.00%
437 - Social Services										
Social Services Department	16,750,449	2,581,524			233,238	69,975			19,635,186	41.65%
Social Services Other	12,027,928	7,517,508			60,889				19,606,325	40.95%
Grant Family Violence Care Ctr	70,838	94,241				8,000			173,079	55.42%
Welfare Other					25,000				25,000	93.14%
Total Social Services	28,849,215	10,193,273			319,127	77,975			39,439,590	41.66%
439-Human Services										
Veterans Services		2,000							2,000	99.34%
Senior Aides Local Support										100.00%
Spring Lake Resource Center - Admin										100.00%
Total Human Services		2,000							2,000	99.45%
440-Library										
Library		389,489				237,330			626,819	92.79%
Library - Law										100.00%
Library - Smart Start		288,195							288,195	0.00%
Library - Motherhead		76,867							76,867	0.00%
Library - Foreign Language		45,000							45,000	0.00%
Total Library		799,551				237,330			1,036,881	88.71%
442 - Culture & Recreation										
Stadium Maintenance										100.00%
Culture Recreation Other										100.00%
Total Culture & Recreation										100.00%
450-Economic Development										
Planning			84,194		15,500	849,840			949,534	68.30%
Engineering										100.00%
NC Cooperative Extension Service										100.00%
NC Cooperative Extension Programs					49,000				49,000	0.00%
Soil Conservation District		4,000				8,840			12,840	81.19%
Public Utilities										100.00%
Soil Conserv/Cost Share Program		24,000							24,000	56.17%
Economic Phys Develop Other										100.00%
Industrial Park										100.00%
Total Economic Development		28,000	84,194		64,500	858,680			1,035,374	77.80%

REVENUE BY SOURCE

Department	Federal	State	Intergov	Inkind	Other	Local Fees & Sales	Spec Fund Bal Approp	County	Total Revenue	% County
470 - Education										
Education - BOE										100.00%
Education - FTCC										100.00%
Total Education										100.00%
Unallocated Revenue		44,389,768	9,473,568		1,442,168	184,849	10,407,989	147,831,482	213,729,824	69.17%
Total General Fund	31,012,818	63,717,955	11,250,921		2,568,782	8,674,015	10,979,989	147,831,482	276,035,962	53.56%

REVENUE BY SOURCE

Department	Federal	State	Intergov	Inkind	Other	Local Fees & Sales	Spec Fund Bal Approp	County	Total Revenue	% County
Separate Funds:										
104-Emergency Telephone Emergency Telephone System			667,101		100,000		231,178		998,279	0.00%
106-County School Fund										
School Special Sales Tax		3,221,988	500,000						3,721,988	0.00%
School CO Category I		3,950,000							3,950,000	0.00%
School CO Category II		5,693,012							5,693,012	0.00%
School CO Category III		635,000							635,000	0.00%
School CO Lottery		2,152,500							2,152,500	0.00%
Total School Fund		15,652,500	500,000						16,152,500	0.00%
107-Emergency 911 Fund										
Emergency 911					156,000		60,300		216,300	0.00%
Emergency Addressing					10,000	175,758	245,618		431,376	0.00%
Total Emergency 911					166,000	175,758	305,918		647,676	0.00%
112-Mental Health Fund										
43A-Mental Health Children										
Child and Youth Contracts	35,400	172,799				232,813			441,012	0.00%
Adolescent Sex Offender Treatment										0.00%
Family Preservation		3,800	75,000			1,046,310		36,356	1,161,466	3.13%
Homeless Child	46,636	750					2,614	10,895	60,895	17.89%
Smart Start		231,165						22,657	253,822	8.93%
Juvenile Crime Prevention		182,144				27,267			209,411	0.00%
Child MH Outpatient		108,066				157,200	282,203	667,183	1,214,652	54.93%
Winding Creek							399,977	53,523	453,500	11.80%
DSS Family Preservation										0.00%
Adolescent Group Home										0.00%
Total MH Children	82,036	698,724	75,000			1,463,590	684,794	790,614	3,794,758	20.83%
43B-Mental Health Substance										
Community Partnership	778,218	1,059,406							1,837,624	0.00%
Case Management & Referral-SA										0.00%
High Risk - Primary Prevention										0.00%
NC Treatment Alt To St Crime	58,266	272,850						13,262	344,378	3.85%
NC Adolescent Substance Abuse										0.00%
Alcohol Drug - Women										0.00%
Substance Abuse Periodic										0.00%
Substance Abuse Contracts	595,167	1,013,965	215,245					301,396	2,125,773	14.18%
Workfirst										0.00%
Substance Abuse Majors Grant										0.00%
Detoxification		560,779				3,542	7,000	272,213	843,534	32.27%
Consultation & Education										0.00%
Total MH Substance	1,431,651	2,907,000	215,245			3,542	7,000	586,871	5,151,309	11.39%
43C-MH Developmental Disability										
Adult Better Living Efficiency										0.00%
Intermediate Care Facility/Mentally Retarded										0.00%
Autism										0.00%
Developmental Disabled Contract	166,063	1,356,171				271,000	463,495	337,089	2,593,818	13.00%
Total MH Develop Disability	166,063	1,356,171				271,000	463,495	337,089	2,593,818	13.00%
43E-MH Adult Services										
Case Management										0.00%
Partial Hospitalization										0.00%
Adult Community Services										0.00%
Adult Contracts	80,444	1,353,048					272,119	370,527	2,076,138	17.85%
Adult Homeless	87,364						264	5,866	93,494	6.27%
Crisis Stabilization		131,997				300,000	22,000	476,774	930,771	51.22%
Adult Periodic		233,824				123,122	297,245	973,732	1,627,923	59.81%
Total MH Adult Services	167,808	1,718,869				423,122	591,628	1,826,899	4,728,326	38.64%

REVENUE BY SOURCE

Department	Federal	State	Intergov	Inkind	Other	Local Fees & Sales	Spec Fund Bal Approp	County	Total Revenue	% County
434-MH Comprehensive Treatment Services										
Moderate Management Group Living							625,547		625,547	0.00%
Case Management										0.00%
Respite										0.00%
Court Order Evaluations							5,794	125,000	130,794	95.57%
Alternative Family Living		456,711				3,375,000			3,831,711	0.00%
Outpatient Treatment										0.00%
Administration										0.00%
Total MH Comp Treatment		456,711				3,375,000	631,341	125,000	4,588,052	2.72%
435-Mental Health										
Mental Health		652,933					334,401		987,334	0.00%
Medical Services	51,300	265,445			898,000	452,707	678,850	640,965	2,987,267	21.46%
Claims Management		311,334							311,334	0.00%
Medical Records							53,098	273,615	326,713	83.75%
Business Mgmt & Accounting		592,218					60,257		652,475	0.00%
Provider Relations & Support		184,093					16,998		201,091	0.00%
Management Information Systems		644,245					655,041		1,299,286	0.00%
Access Line Screening, Triag, Referral		809,363					58,132		867,495	0.00%
Personnel		151,167					11,139		162,306	0.00%
Service Management		762,575					70,661		833,236	0.00%
Medicaid Contracts						1,506,750			1,506,750	0.00%
Consumer Affairs & Service		373,628					67,602		441,230	0.00%
Quality Improv & Outcomes		638,717					135,231		773,948	0.00%
Managed Care							278,617		278,617	0.00%
Total Mental Health	51,300	5,385,718			898,000	1,959,457	2,420,027	914,580	11,629,082	7.86%
436-MH Mentally Retarded & Ill										
Mentally Retarded & Ill Contracts		938,290							938,290	0.00%
Crisis Diversion										0.00%
Total MH Mentally Retarded & Ill		938,290							938,290	0.00%
Total Mental Health Fund	1,898,858	13,461,483	290,245		898,000	7,495,711	4,798,285	4,581,053	33,423,635	13.71%
114-Food & Beverage Fund										
Prepared Food & Beverage Tax					4,417,060				4,417,060	0.00%
115-Group Insurance Fund										
Group Insurance					1,800,000		1,100,000	9,066,637	11,966,637	75.77%
116-Employee Benefit Fund										
Employee Flexible Benefits					465,000				465,000	0.00%
117-Vehicle Insurance Fund										
Vehicle Insurance					462,600				462,600	0.00%
118 - Retiree Health Insurance										
Retiree Health Insurance					1,260,000			3,275,500	4,535,500	72.22%
120-Workers Compensation Fund										
Workers Compensation					1,314,876				1,314,876	0.00%
130-Workforce Development Admin										
Workforce Center Admin	182,544							15,000	197,544	7.59%
133-Workforce Development Fund										
Work Initiative Act - Adult	433,876								433,876	0.00%
Work Initiative Act - Youth 70%	331,976								331,976	0.00%
Statewide Activities	180,600								180,600	0.00%
Work Initiative Act - Youth 30%	142,275								142,275	0.00%
Work Initiative Act Dislocated W	387,841								387,841	0.00%
Total Worforce Development	1,476,568								1,476,568	0.00%
136-WDC National Emergency Fund										
Career Advancement	3,266,625								3,266,625	0.00%
Disaster Relief Hurricane Katrina										0.00%
Total National Emergency Fund	3,266,625								3,266,625	0.00%

REVENUE BY SOURCE

Department	Federal	State	Intergov	Inkind	Other	Local Fees & Sales	Spec Fund Bal Approp	County	Total Revenue	% County
139-Senior Aides Fund										
Senior Aides	541,370			15,000					556,370	0.00%
Total Workforce Development	5,467,107			15,000				15,000	5,497,107	0.27%
220-Industrial Development Fund										
Industrial Development Inducement			10,600		75,000		141,655	526,104	753,359	69.83%
230-Federal Forfeiture - Justice										
Federal Forfeiture - Justice Dept							162,130		162,130	0.00%
240-Injured Animal Stabilization										
Injured Animal Stabilization					3,000				3,000	0.00%
250-Water & Sewer Fund										
Water & Sewer Department							2,000,000	250,000	2,250,000	11.11%
252-Eastover Sanitary District										
Eastover Sanitary District					6,402	272,298			278,700	0.00%
253-NORCRESS Admin										
NORCRESS Administration						292,065			292,065	0.00%
255-Kelly Hills Admin										
Kelly Hills Water and Sewer					1,400		10,000		11,400	0.00%
410-Property Revaluation Fund										
Property Revaluation					8,000			558,976	566,976	98.59%
420- Recreation Fund										
Recreation - Hope Mills					347,484				347,484	0.00%
Recreation					2,552,586		181,000		2,733,586	0.00%
Total Recreation					2,900,070				3,081,070	0.00%
430-Juvenile Crime Prevention										
JCP - Juvenile Crime Prevention		747,028		181,261				126,865	1,055,154	12.02%
JCP - Residential Group Home	391,404	52,184						197,117	640,705	30.77%
Total JCPC	391,404	799,212		181,261				323,982	1,695,859	19.10%
446-County Comm Development										
County CDBG Administration	241,123							51,943	293,066	17.72%
Housing Activities	208,149				150,000				358,149	0.00%
Economic Development	299,791								299,791	0.00%
Public Facilities	166,211								166,211	0.00%
Public Services	186,540								186,540	0.00%
Total County CDBG Fund	1,101,814				150,000			51,943	1,303,757	3.98%
447-Comm Develop Home Fnd										
Home Administration	64,098								64,098	0.00%
Home Housing Activity	426,902				150,000			55,238	632,140	8.74%
Total CD Home	491,000				150,000			55,238	696,238	7.93%
448-Comm Devel Support Housing										
Support Housing Administration										0.00%
Support Housing Program Grants	84,134				30,000			28,046	142,180	19.73%
Total Comm Dev Supp Housing	84,134				30,000			28,046	142,180	19.73%
Total All CD Funds	1,676,948				330,000			135,227	2,142,175	6.31%
451-NC 91-08-010 Fund										
Planning Grant	50,880	6,360	4,197	2,163					63,600	0.00%
452-US DOT 104 Fund										
US DOT 104 (F)	581,376		88,503	56,841					726,720	0.00%

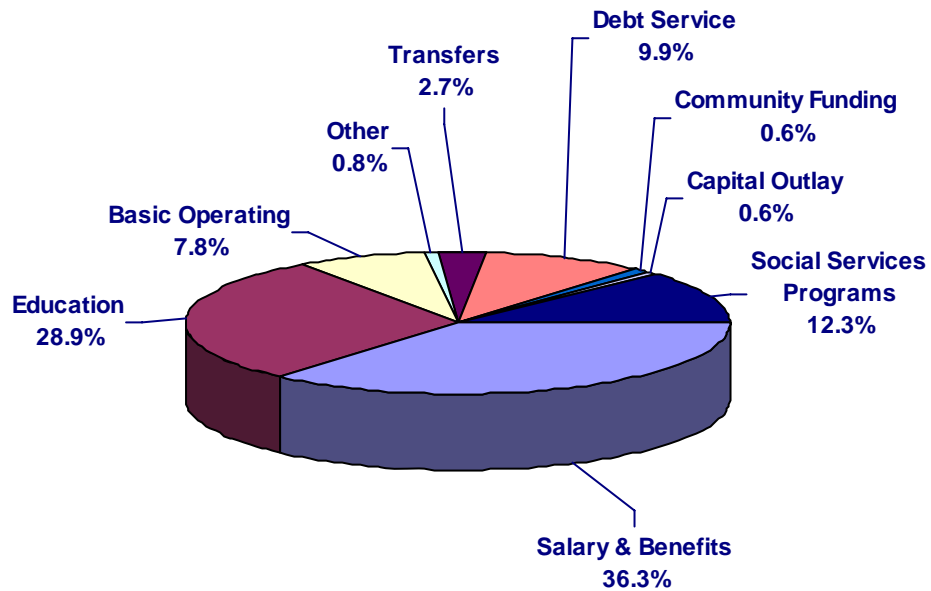
REVENUE BY SOURCE

Department	Federal	State	Intergov	Inkind	Other	Local Fees & Sales	Spec Fund Bal Approp	County	Total Revenue	% County
454-NC Elderly										
Community Transportation Program		60,894						10,746	71,640	15.00%
Rural Operating Assistance Program		332,440						15,000	347,440	4.32%
Mid-Carolina Senior Transportation		114,385						12,710	127,095	10.00%
Total NC Elderly		507,719						38,456	546,175	7.04%
469-Fire Tax										
Special Fire District Tax					8,416			256,415	264,831	96.82%
470-Beaver Dam										
Beaver Dam Fire District								109,300	109,300	100.00%
472-Bethany										
Bethany Fire District								161,336	161,336	100.00%
473-Bonnie Doone										
Boonie Doone Fire District								8,132	8,132	100.00%
474-Cotton										
Cotton Fire District								615,264	615,264	100.00%
476-Cumberland Road										
Cumberland Road Fire District								386,644	386,644	100.00%
478-Eastover										
Eastover Fire District								165,322	165,322	100.00%
480-Godwin Falcon										
Godwin Falcon Fire District								70,287	70,287	100.00%
482-Grays Creek										
Grays Creek Fire District								251,083	251,083	100.00%
Grays Creek Fire Dept #24								251,083	251,083	100.00%
Total Grays Creek Fire District								502,166	502,166	100.00%
484-Lafayette Village										
Lafayette Village Fire District								6,325	6,325	100.00%
486-Lake Rim										
Lake Rim Fire District								15,371	15,371	100.00%
490-Manchester										
Manchester Fire District (Spring Lake)								81,518	81,518	100.00%
492-Pearces Mill										
Pearces Mill Fire District								667,621	667,621	100.00%
494-Stedman										
Stedman Fire District								110,902	110,902	100.00%
495-Stoney Point										
Stoney Point Fire District								621,467	621,467	100.00%
496-Vander										
Vander Fire District								665,720	665,720	100.00%
498-Wade										
Wade Fire District								66,456	66,456	100.00%
499-Westarea										
Westarea Fire District								868,486	868,486	100.00%
620-Civic Center Fund										
Civic Center					2,561,960	2,500,000		683,000	5,744,960	11.89%
621-Civic Motel Tax										
Civic Center Motel Tax					900,513				900,513	0.00%

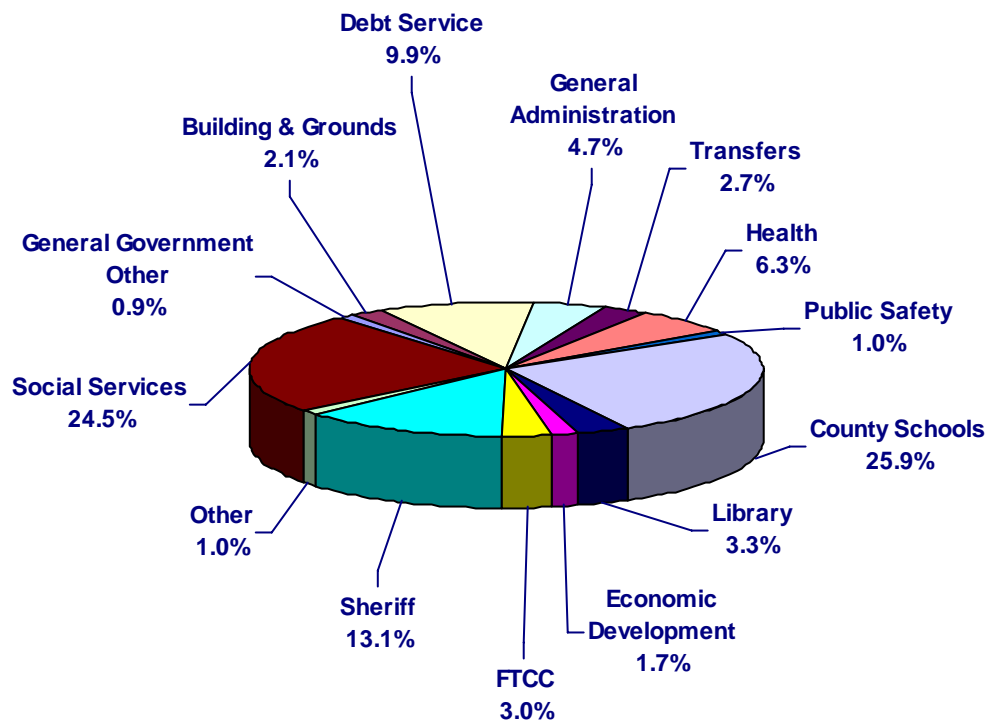
REVENUE BY SOURCE

Department	Federal	State	Intergov	Inkind	Other	Local Fees & Sales	Spec Fund Bal Approp	County	Total Revenue	% County
623-Debt Service Coliseum Debt Service-Coliseum					2,623,982			2,544,193	5,168,175	49.23%
625-Solid Waste Fund										
Administration		44,233	55,000		7,616				106,849	0.00%
Ann Street		220,682			11,388	1,557,229	1,216,352		3,005,651	0.00%
Wilkes Street						171,639			171,639	0.00%
Container Sites										0.00%
Transportation			220,000						220,000	0.00%
Household Hazardous Waste/Planning						1,000			1,000	0.00%
Maintenance					250				250	0.00%
White Goods		78,853				46,356			125,209	0.00%
Construction & Demolition						707,831			707,831	0.00%
Recycling						185,426	86,799		272,225	0.00%
Unallocated Revenue					1,020,600	4,488,445	543,045		6,052,090	0.00%
Total Solid Waste		343,768	275,000		1,039,854	7,157,926	1,846,196		10,662,744	0.00%
630-General Litigation Legal					12,000			218,905	230,905	94.80%
824-Tourism Devel Auth Tourism Development Authority						4,200,400	50,000		4,250,400	0.00%
850-Inmate Canteen Inmate Canteen					250	375,000	88,975		464,225	0.00%
870-LEO Special Separation LEO Separation Allowance								310,000	310,000	100.00%
875-Cumberland Cemetary Trust Cumberland Cemetary Trust					1,200	1,500			2,700	0.00%
Total Separate Funds	10,066,573	30,771,042	1,835,646	255,265	21,355,583	22,470,658	10,915,337	27,905,765	125,575,869	22.22%
T. Annual Budgeted Funds	41,079,391	94,488,997	13,086,567	255,265	23,924,365	31,144,673	21,895,326	175,737,247	401,611,831	43.76%
Multi-Year Funds										
006-Animal Control Shelter Animal Control Shelter					4,253,988			1,026,045	5,280,033	19.43%
007-Landfill Construction Landfill Construction					4,789,273				4,789,273	0.00%
011-Law Enforcement Training Law Training Facility Project	4,840,889				202,000				5,042,889	0.00%
012-ESD Sewer Project Eastover Sanitary District Sewer		3,906,862	650,000		250,000	185,147			4,992,009	0.00%
014 - Averagesboro Battlefield Averagesboro Battlefield		450,093			120,893			6,631	577,617	1.15%
015 - Health Dept Building Health Department Bldg					26,500,000			1,486,300	27,986,300	5.31%
016 - Western Branch Library Western Branch Llibrary								402,962	402,962	100.00%
017 - Gray's Creek Middle Gray's Creek Middle School					20,000,000				20,000,000	0.00%
Total Multi-Year Funds	4,840,889	4,356,955	650,000		56,116,154	185,147		2,921,938	69,071,083	4.23%
Total All Funds	45,920,280	98,845,952	13,736,567	255,265	80,040,519	31,329,820	21,895,326	178,659,185	470,682,914	37.96%

GENERAL FUND EXPENDITURES BY CATEGORY



GENERAL FUND EXPENDITURES BY FUNCTION



**GENERAL FUND
SUMMARY OF EXPENDITURES**

FY 2005	FY 2006	FY2007	FY2008	FY 2009
Final	Final	Final	Final	Adopted
Budget	Budget	Budget	Budget	Budget

Expenditures by Category

Salary & Benefits	\$76,504,425	\$84,487,297	\$90,903,212	\$95,535,396	\$100,266,324
Basic Operating	22,353,018	22,050,344	22,987,986	23,349,198	21,643,021
Capital Outlay	7,855,678	9,066,996	6,499,440	7,934,122	1,648,899
Debt Service	23,741,551	23,865,839	24,491,222	24,209,592	27,294,949
Transfers	14,431,976	13,609,680	9,849,186	11,105,205	7,330,703
Community Funding	1,518,762	1,544,442	1,622,762	1,861,080	1,685,077
Social Services Programs	37,919,328	38,785,380	38,903,881	39,238,754	33,955,596
Education	69,840,674	76,453,126	79,039,755	80,692,826	79,893,692
Other	3,777,968	5,946,823	5,522,308	5,504,866	2,317,701
Total Expenditures	\$257,943,380	\$275,809,927	\$279,819,752	\$289,431,039	\$276,035,962

FY 2005	FY 2006	FY 2007	FY 2008	FY 2009
Final	Final	Final	Final	Adopted
Budget	Budget	Budget	Budget	Budget

Expenditures by Function

General Government Other	\$9,245,408	\$9,466,444	\$8,204,019	\$10,007,922	\$2,531,346
Building & Grounds	5,106,635	5,118,416	5,563,267	6,240,031	5,707,406
Debt Service	23,741,551	23,865,839	24,491,222	24,209,592	27,294,949
General Administration	10,232,198	12,698,657	12,832,818	13,638,395	12,990,629
Transfers	14,268,592	13,495,581	8,296,545	10,929,102	7,330,703
Public Health	13,871,030	15,954,198	17,567,047	16,589,825	17,271,053
Public Safety & Protective Services	3,752,492	2,830,280	2,660,787	2,589,128	2,804,372
County Schools	60,992,358	62,825,539	65,897,226	70,700,718	71,609,799
Library	7,653,707	8,327,288	8,841,871	9,058,050	9,182,677
Economic Development	4,052,819	4,777,982	5,262,376	4,766,856	4,675,620
FTCC	8,848,316	13,627,587	13,142,529	9,992,108	8,283,893
Sheriff	28,698,787	32,316,310	34,207,887	35,530,215	36,099,860
Social Services	65,176,729	68,054,041	70,034,982	72,296,257	67,616,640
Other	2,302,758	2,451,765	2,817,176	2,882,840	2,637,015
Total Expenditures	\$257,943,380	\$275,809,927	\$279,819,752	\$289,431,039	\$276,035,962

EXPENDITURES BY ORGANIZATION

Department	FY 2007			FY2008		FY 2009		
	Actual Expenditure	Final FY Budget	%Budget Spent	Budget 07/01/07	Budget 6/30/08	Requested Budget	Recommended Budget	Adopted Budget
General Fund:								
410-General Administration								
Governing Body	450,191	453,161	99.34%	472,204	472,204	493,567	508,318	509,956
Administration	1,322,613	1,402,557	94.30%	1,477,689	1,498,689	1,477,689	1,528,620	1,533,193
Court Facilities	51,091	105,228	48.55%	139,200	192,894	98,500	98,500	98,500
Information Services	1,497,045	1,763,672	84.88%	1,746,792	1,802,568	1,916,597	1,976,802	1,976,802
Elections	817,756	863,929	94.66%	1,037,182	1,120,726	780,571	730,830	730,619
Finance	882,979	966,683	91.34%	983,260	1,025,231	983,260	1,021,950	1,021,951
Legal	558,882	577,733	96.74%	614,808	627,354	646,612	668,260	668,286
Register of Deeds	1,753,208	1,818,306	96.42%	1,847,775	1,876,692	1,870,857	1,921,265	1,921,265
Register of Deeds Automation	78,960	731,336	10.80%	164,654	650,764	164,654	154,242	154,242
Tax Administration	3,787,528	4,150,213	91.26%	4,205,901	4,371,273	4,312,299	4,368,507	4,375,815
Total General Administration	11,200,253	12,832,818	87.28%	12,689,465	13,638,395	12,744,606	12,977,294	12,990,629
411-Building & Grounds								
Facilities Management	1,730,577	2,089,894	82.81%	2,348,814	2,476,897	1,877,100	1,877,100	1,877,100
Print and Graphics Shop	218,885	219,332	99.80%	210,175	210,175	194,625	199,372	199,372
Communications Center	136,777	155,109	88.18%	162,742	162,742	166,230	168,417	171,734
Carpenter Shop	173,240	178,100	97.27%	184,276	184,276	184,337	197,515	197,515
Public Buildings Equipment Maintenance	875,648	884,573	98.99%	1,017,699	1,017,699	1,039,246	1,066,817	1,066,817
Public Buildings Janitorial	586,375	632,322	92.73%	636,049	636,049	692,482	649,431	650,774
Central Maintenance	734,310	759,305	96.71%	853,886	853,886	857,335	883,446	883,462
Landscaping & Grounds	556,534	644,632	86.33%	674,739	698,307	650,788	660,617	660,632
Total Building & Grounds	5,012,346	5,563,267	90.10%	6,088,380	6,240,031	5,662,143	5,702,715	5,707,406
412-General Government								
Debt Service	24,491,218	24,491,222	100.00%	24,209,592	24,209,592	25,175,124	26,794,949	26,794,949
General Government Other	12,037,987	16,500,564	72.96%	11,962,186	20,937,024	14,251,580	10,867,415	10,362,049
Total General Government	36,529,205	40,991,786	89.11%	36,171,778	45,146,616	39,426,704	37,662,364	37,156,998
420-Emergency Services								
Emergency Services	1,105,549	1,236,269	89.43%	1,227,095	1,317,032	1,379,780	1,380,764	1,380,764
Emergency Services Grants	289,616	369,024	78.48%		18,916			
Total Emergency Services	1,395,165	1,605,293	86.91%	1,227,095	1,335,948	1,379,780	1,380,764	1,380,764
422-Law Enforcement Sheriff								
Sheriff	20,528,739	20,852,156	98.45%	21,154,347	21,691,735	22,085,016	21,995,471	21,916,200
Jail	9,829,127	10,121,152	97.11%	10,221,929	10,747,547	11,021,970	10,716,457	11,155,997
Sheriff Grants					243,811			
Law Enforcement Block Grant 2003								
School Law Enforcement - Local	2,753,607	2,776,458	99.18%	2,837,348	2,940,165	2,847,309	2,951,400	3,027,663
COPS Technology Grant I		98,723	0.00%		98,723			
COPS Technology Grant II	197,446	197,446	100.00%					
Bryne Justice Assistance Grant 2005	96,320	96,321	100.00%		156			
Law Enforcement Block Grant 2004	7,374	7,379	99.93%					
Bryne Justice Assistance Grant 2006	6,363	58,252	10.92%		51,889			
Total Sheriff	33,418,976	34,207,887	97.69%	34,213,624	35,774,026	35,954,295	35,663,328	36,099,860
424-Protective Services								
Animal Control	996,149	1,055,494	94.38%	1,164,877	1,253,180	1,400,585	1,419,134	1,423,608
426-Protective Services								
Cumberland Day Reporting Center	244,471	257,186	95.06%	230,486	255,231	204,418	207,078	207,078
Cumberland County Criminal Justice Unit	323,162	369,132	87.55%	306,566	343,203	307,630	319,260	319,260
C-5 Facility Expenses	65,206	77,516	84.12%	78,286	78,286	84,897	86,775	87,450
Public Safety Other	1,135,452	1,206,408	94.12%	1,020,089	1,070,089	1,061,286	1,061,286	1,061,286
Total Protective Services	1,768,291	1,910,242	92.57%	1,635,427	1,746,809	1,658,231	1,674,399	1,675,074
431-Health								
Health - Administration	1,427,617	1,710,129	83.48%	1,596,505	1,590,005	1,638,724	1,641,330	1,643,232
Laboratory	365,446	389,784	93.76%	350,420	350,420	330,486	346,300	346,300
Mosquito Control	50,161	95,436	52.56%	93,019	93,019	39,796	40,317	40,317
Pharmacy	302,436	304,359	99.37%	386,293	406,293	452,312	455,658	455,658
Jail Health Program	1,318,045	1,367,642	96.37%	1,417,938	1,472,979	1,779,885	1,759,704	1,759,720

EXPENDITURES BY ORGANIZATION

Department	FY 2007			FY2008		FY 2009		
	Actual Expenditure	Final FY Budget	%Budget Spent	Budget 07/01/07	Budget 6/30/08	Requested Budget	Recommended Budget	Adopted Budget
Management Support	266,885	282,609	94.44%	312,772	316,872	311,800	323,534	323,534
Regional Bioterrorism Response Team	410,614	455,107	90.22%	373,282	428,782	428,782	495,356	495,356
NC Environmental Health	1,518,794	1,610,169	94.33%	1,512,453	1,532,323	1,513,743	1,594,606	1,594,749
Immunization Clinic	504,186	524,967	96.04%	498,308	517,795	494,127	538,235	538,284
School Health Program	693,815	763,574	90.86%	816,465	822,810	831,756	851,707	859,236
Behavioral Health					25,000			
Wellness Program	24,182	55,740	43.38%	50,431	48,431	45,403	46,851	46,851
Child Health Clinic	898,181	935,329	96.03%	749,987	726,354	658,073	762,419	762,657
Dental Clinic	433,246	486,128	89.12%	334,581	334,581	322,349	368,178	368,178
Health Promotion	351,189	360,755	97.35%	311,673	311,673	309,238	337,969	337,969
Maternal Health Clinic	627,577	711,509	88.20%	568,787	584,779	625,606	666,378	666,237
Bio-Terrorism Cities Readiness					20,000			
Bio-Terrorism Preparedness	129,034	134,776	95.74%	132,070	132,070	132,070	132,070	132,070
Sexually Transmitted Disease Clinic	291,170	314,175	92.68%	304,356	337,247	388,763	403,424	403,389
Medical Records	196,489	199,588	98.45%	226,680	226,680	254,232	262,112	262,360
Childhood Lead Poison Prevention	3,763	5,200	72.37%	3,500	3,500	3,500	3,500	3,500
Breast/Cervical Cancer Control	39,372	68,343	57.61%	70,102	88,372	57,303	59,247	59,247
Local Health Alert Network	2,700	3,600	75.00%	3,600	3,600			
South Central Partnership for Public Health	236,054	236,054	100.00%		136,665			
Child Service Coordination	613,543	735,200	83.45%	690,517	659,142	637,428	661,091	661,092
Maternal Care Coordination	564,178	592,474	95.22%	631,159	615,780	634,191	657,809	657,810
Child Fatality Prevention	3,619	3,857	93.83%	3,898	3,898	3,889	3,889	3,889
Breast/Cervical Cancer Control - Wisewoman	54,344	59,893	90.74%	58,800	58,800	58,800	58,800	58,800
NC Bioterrorism Pandemic Influenza	53,267	58,961	90.34%		74,825			
Chest Tuberculosis Clinic	108,951	132,737	82.08%	151,698	207,171	236,308	209,182	209,221
Family Planning Clinic	1,070,690	1,123,595	95.29%	858,064	824,311	753,379	855,109	855,574
NC Epilepsy Program	1,541	12,375	12.45%	12,375	6,100	12,100	12,100	12,100
Communicable Disease	444,573	549,277	80.94%	451,323	378,730	345,995	374,312	374,587
Center for Disease Control Tuberculosis	55,432	65,513	84.61%	79,053	62,280	74,835	77,261	77,260
NC AIDS	65,309	72,292	90.34%	87,616	89,273	66,571	68,120	68,120
Adult Health Clinic	575,069	582,902	98.66%	500,613	814,102	662,527	702,256	703,069
School Health-Board of Education Grant	432,632	433,323	99.84%	477,443	477,443	502,084	502,084	502,084
Women, Infants & Children-Client Services	1,992,313	2,129,675	93.55%	1,799,910	1,807,720	1,863,603	1,988,603	1,988,603
Total Health	16,126,417	17,567,047	91.80%	15,915,691	16,589,825	16,469,658	17,259,511	17,271,053
432 - Health Other								
Health Other	168,640	169,490	99.50%	166,027	166,027	205,667	130,675	130,675
437 - Social Services								
Social Services Department	29,723,245	31,131,101	95.48%	31,850,392	33,057,503	32,593,819	33,650,767	33,661,044
Social Services Other	37,547,021	38,052,557	98.67%	38,410,705	38,403,999	34,041,571	33,197,875	33,202,875
Grant Family Violence Care Center	412,549	413,270	99.83%	425,210	404,853	380,289	391,688	388,234
Welfare Other	379,949	438,054	86.74%	382,287	429,902	398,321	378,379	364,487
Total Social Services	68,062,764	70,034,982	97.18%	71,068,594	72,296,257	67,414,000	67,618,709	67,616,640
439-Human Services								
Veterans Services	216,594	259,396	83.50%	270,119	270,119	274,548	303,860	304,049
Senior Aides Local Support	55,216	55,216	100.00%			57,560	58,006	58,006
Spring Lake Resource Center Administration	8,873	41,253	21.51%	3,200	3,200	3,000	3,000	3,000
Total Human Services	280,683	355,865	78.87%	273,319	273,319	335,108	364,866	365,055
440-Library								
Library	7,880,994	8,206,170	96.04%	8,393,421	8,428,544	8,777,918	8,683,681	8,696,867
Library - Law	71,900	72,001	99.86%	73,821	73,821	73,821	75,748	75,748
Library - LSCA Enrichment Grant	125,382	130,284	96.24%		125,155			
Library - Smart Start	263,384	306,489	85.94%	306,489	306,489	288,195	288,195	288,195
Library - Motherhead	72,337	76,927	94.03%	76,927	76,927	76,867	76,867	76,867
Library - Foreign Language	39,708	50,000	79.42%	45,000	47,114	45,000	45,000	45,000
Total Library	8,453,705	8,841,871	95.61%	8,895,658	9,058,050	9,261,801	9,169,491	9,182,677

EXPENDITURES BY ORGANIZATION

Department	FY 2007			FY2008		FY 2009		
	Actual Expenditure	Final FY Budget	%Budget Spent	Budget 07/01/07	Budget 6/30/08	Requested Budget	Recommended Budget	Adopted Budget
442 - Culture & Recreation								
Stadium Maintenance	103,229	103,229	100.00%	143,229	156,036	143,229	153,911	153,911
Culture Recreation Other	270,150	278,350	97.05%	276,300	284,500	389,200	312,300	312,300
Total Culture & Recreation	373,379	381,579	97.85%	419,529	440,536	532,429	466,211	466,211
450-Economic Development								
Planning	3,213,376	3,577,011	89.83%	2,920,319	3,049,318	2,891,287	2,995,054	2,995,166
Engineering	229,117	243,698	94.02%	260,207	260,207	262,207	267,686	279,135
NC Cooperative Extension Service	480,107	511,600	93.84%	575,127	575,127	548,184	563,534	564,590
NC Cooperative Extension Programs	17,640	44,500	39.64%	44,500	44,500	49,000	49,000	49,000
Soil Conservation District	67,717	72,216	93.77%	65,551	70,631	66,051	68,277	68,277
Public Utilities	145,733	190,749	76.40%	154,414	154,414	154,414	159,076	159,076
Soil Conservation/Cost Share Program	48,874	49,747	98.25%	50,421	52,124	53,121	54,751	54,751
Economic Physical Development Other	433,965	479,665	90.47%	435,385	466,325	588,272	420,625	420,625
Industrial Park	53,117	93,190	57.00%	85,000	94,210	85,000	85,000	85,000
Total Economic Development	4,689,646	5,262,376	89.12%	4,590,924	4,766,856	4,697,536	4,663,003	4,675,620
470 - Education								
Education - BOE	65,897,226	65,897,226	100.00%	68,897,638	70,713,056	71,609,799	71,609,799	71,609,799
Education - FTCC	11,127,208	13,142,529	84.67%	7,977,015	9,992,108	8,461,321	8,283,893	8,283,893
Total Education	77,024,434	79,039,755	97.45%	76,874,653	80,705,164	80,071,120	79,893,692	79,893,692
Total General Fund	265,500,053	279,819,752	94.88%	271,395,041	289,431,039	277,213,663	276,046,156	276,035,962

EXPENDITURES BY ORGANIZATION

Department	FY 2007			FY2008		FY 2009		
	Actual Expenditure	Final FY Budget	%Budget Spent	Budget 07/01/07	Budget 6/30/08	Requested Budget	Recommended Budget	Adopted Budget
Separate Funds:								
104-Emergency Telephone System								
Emergency Telephone System	37,698	290,524	12.98%	215,000	215,000	962,787	824,279	998,279
106-County School Fund								
School Special Sales Tax	4,038,648	4,038,648	100.00%	3,884,708	3,884,708	3,721,988	3,721,988	3,721,988
School CO Category I	6,810,694	14,072,340	48.40%	4,400,000	14,106,661		3,950,000	3,950,000
School CO Category II	2,507,324	4,413,897	56.81%	3,315,000	7,036,000		5,693,012	5,693,012
School CO Category III	312,802	404,103	77.41%	930,000	842,000		635,000	635,000
School CO Lottery					6,924,194	1,552,500	2,152,500	2,152,500
Total School Fund	13,669,468	22,928,988	59.62%	12,529,708	32,793,563	5,274,488	16,152,500	14,000,000
107-Emergency 911 Fund								
Emergency 911	592,321	633,113	93.56%	817,426	838,948	176,300	390,300	216,300
Emergency Addressing	113,979	132,433	86.07%	144,524	144,524	431,376	431,376	431,376
Total Emergency 911	706,300	765,546	92.26%	961,950	983,472	607,676	821,676	647,676
112-Mental Health								
43A-Mental Health Children								
Child & Youth Contracts	331,266	398,032	83.23%	793,211	566,161	441,012	441,012	441,012
Adolescent Sex Offender Treatment	77,070	148,091	52.04%	98,745	98,745			
Family Preservation	129,009	185,581	69.52%	136,356	136,356	1,161,466	1,161,466	1,161,466
Homeless Child	54,535	58,459	93.29%	58,616	58,616	60,895	60,895	60,895
Smart Start	222,141	251,610	88.29%	268,706	275,956	253,822	253,822	253,822
Juvenile Crime Prevention	171,760	234,681	73.19%	225,474	199,645	209,411	209,411	209,411
Child MH Outpatient	627,559	1,223,719	51.28%	778,745	778,745	1,214,652	1,214,652	1,214,652
Winding Creek	436,127	497,455	87.67%	481,735	597,685	453,500	453,500	453,500
DSS Family Preservation	206,938	306,751	67.46%	180,487	180,487			
Adolescent Group Home	80,353	759,714	10.58%					
Total Mental Health Children	2,336,758	4,064,093	57.50%	3,022,075	2,892,396	3,794,758	3,794,758	3,794,758
43B-Mental Health Substance								
Community Partnerships	1,428,189	1,501,162	95.14%	1,508,826	1,790,847	1,837,624	1,837,624	1,837,624
Case Management & Referral - Substance Abuse	19,653	39,971	49.17%					
High Risk - Primary Prevention	4,692	103,964	4.51%					
NC Treatment Alternative to Street Crime	293,719	325,946	90.11%	340,905	426,704	344,378	344,378	344,378
NC Adolescent Substance Abuse	95,450	122,660	77.82%					
Alcohol Drug - Women	60,176	157,560	38.19%					
Substance Abuse Periodic	530,994	724,813	73.26%					
Substance Abuse Contracts	553,473	1,169,821	47.31%	2,156,086	2,177,544	2,125,773	2,125,773	2,125,773
Workfirst	87,621	88,019	99.55%					
Substance Abuse Majors Grant	38,354	228,367	16.79%					
Detoxification	707,090	1,030,053	68.65%	797,443	1,062,036	843,534	843,534	843,534
Consultation & Education	200	184,835	0.11%					
Total Mental Health Substance	3,819,611	5,677,171	67.28%	4,803,260	5,457,131	5,151,309	5,151,309	5,151,309
43C-MH Developmental Disability								
Adult Better Living Efficiency	2,028	9,975	20.33%					
Intermediate Care Facility/Mentally Retarded	0	1,618,563	0.00%					
Autism	107	1,495	7.16%					
Developmentally Disabled Contracts	1,487,368	2,912,805	51.06%	2,534,607	2,668,163	2,593,818	2,593,818	2,593,818
Total MH Developmental Disability	1,489,503	4,542,838	32.79%	2,534,607	2,668,163	2,593,818	2,593,818	2,593,818
43E-Mental Health Adult Services								
Case Management	206,525	1,146,181	18.02%					
Partial Hospitalization	528,024	746,217	70.76%					
Adult Community Services	257,997	512,593	50.33%					
Adult Contracts	546,770	1,273,245	42.94%	2,137,238	2,081,244	2,076,138	2,076,138	2,076,138
Adult Homeless	77,045	86,644	88.92%	89,866	89,866	93,494	93,494	93,494

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Department	FY 2007			FY2008		FY 2009		
	Actual Expenditure	Final FY Budget	%Budget Spent	Budget 07/01/07	Budget 6/30/08	Requested Budget	Recommended Budget	Adopted Budget
Crisis Stabilization	710,691	1,010,655	70.32%	940,419	940,419	930,771	930,771	930,771
Adult Periodic	1,037,486	1,787,822	58.03%	1,536,835	1,633,986	1,627,923	1,627,923	1,627,923
Total MH Adult Services	3,364,538	6,563,357	51.26%	4,704,358	4,745,515	4,728,326	4,728,326	4,728,326
434-MH Comprehensive Treatment Svc Prog								
Moderate Management Group Living	0	49,722	0.00%					
Case Management	213,400	478,771	44.57%					
Respite	407,241	700,124	58.17%	655,373	655,373	625,547	625,547	625,547
Court Order Evaluations	44,142	125,502	35.17%	125,000	125,000	130,794	130,794	130,794
Alternative Family Living	2,383,076	2,596,705	91.77%	2,313,976	4,013,976	3,831,711	3,831,711	3,831,711
Outpatient Treatment	62,238	127,683	48.74%	123,168	123,168			
Administration	181,942	670,623	27.13%	267,043	177,043			
Total MH Comprehensive Treatment Svc Prog	3,292,039	4,749,130	69.32%	3,484,560	5,094,560	4,588,052	4,588,052	4,588,052
435-Mental Health								
Mental Health	696,191	972,090	71.62%	829,090	859,690	987,334	987,334	987,334
Medical Services	2,010,823	2,677,961	75.09%	2,799,809	2,884,809	2,987,267	2,987,267	2,987,267
Claims Management	284,697	458,451	62.10%	350,516	350,516	311,334	311,334	311,334
Medical Records	294,659	407,013	72.40%	368,973	368,973	326,713	326,713	326,713
Business Management & Accountability	521,904	638,857	81.69%	571,691	571,691	652,475	652,475	652,475
Provider Relations and Support	211,039	248,779	84.83%	193,621	193,621	201,091	201,091	201,091
Management Information Systems	529,763	689,560	76.83%	1,178,486	1,178,486	1,299,286	1,299,286	1,299,286
Access Line Screening Triag & Referral	665,175	1,130,695	58.83%	923,571	923,571	867,495	867,495	867,495
Personnel	125,538	163,100	76.97%	155,225	155,225	162,306	162,306	162,306
Service Management	482,159	845,722	57.01%	802,966	802,966	833,236	833,236	833,236
Medicaid Contracts	1,124,318	1,506,750	74.62%	1,506,750	1,506,750	1,506,750	1,506,750	1,506,750
Consumer Affairs & Customer Service	255,294	518,824	49.21%	389,792	389,792	441,230	441,230	441,230
Quality Improvement & Outcome	648,855	954,539	67.98%	772,550	772,550	773,948	773,948	773,948
Managed Care	44,705	165,579	27.00%	277,610	277,610	278,617	278,617	278,617
Total Mental Health	7,895,120	11,377,920	69.39%	11,120,650	11,236,250	11,629,082	11,629,082	11,629,082
436-MH Mentally Retarded & Ill								
Mentally Retarded & Ill Contracts	721,279	1,409,788	51.16%	1,143,288	723,290	938,290	938,290	938,290
Crisis Diversion	10,451	51,906	20.13%					
Total MH Mentally Retarded & Ill	731,730	1,461,694	50.06%	1,143,288	723,290	938,290	938,290	938,290
Total Mental Health Fund	22,929,299	38,436,203	59.66%	30,812,798	32,817,305	33,423,635	33,423,635	33,423,635
114-Food & Beverage Fund								
Prepared Food & Beverage Tax	3,836,643	3,844,503	99.80%	4,150,669	4,150,669	4,417,060	4,417,060	4,417,060
115-Group Insurance Fund								
Group Insurance	13,348,509	13,818,882	96.60%	14,033,600	14,633,600	14,033,600	11,966,637	11,966,637
116-Employee Benefit Fund								
Employee Flexible Benefits	317,541	350,000	90.73%	465,000	465,000	465,000	465,000	465,000
117-Vehicle Insurance Fund								
Vehicle Insurance	349,062	445,000	78.44%	462,600	462,600	462,600	462,600	462,600
118-Retiree Health Insurance								
Retiree Health Insurance							4,535,500	4,535,500
120-Workers Compensation Fund								
Workers Compensation	1,006,962	1,700,615	59.21%	1,828,980	1,828,980	1,250,000	1,314,876	1,314,876
130-Workforce Devel Admin Fund								
Workforce Center Administration	171,090	310,903	55.03%	261,640	236,970	243,888	243,888	197,544
133-Workforce Development Fund								
Work Initiative Act - Adult	478,585	598,485	79.97%	609,294	517,632	664,748	664,748	433,876
Work Initiative Act - Youth 70%	300,930	422,094	71.29%	336,549	318,579	296,597	296,597	331,976
Statewide Activities	144,308	176,249	81.88%	151,428	276,952	169,568	169,568	180,600

EXPENDITURES BY ORGANIZATION

Department	FY 2007			FY 2008		FY 2009		
	Actual Expenditure	Final FY Budget	%Budget Spent	Budget 07/01/07	Budget 6/30/08	Requested Budget	Recommended Budget	Adopted Budget
Work Initiative Act - Youth 30%	193,105	312,066	61.88%	289,111	224,245	293,363	293,363	142,275
Work Initiative Act Dislocated Worker	511,490	636,500	80.36%	585,327	496,613	563,295	563,295	387,841
Total Workforce Development	1,628,418	2,145,394	75.90%	1,971,709	1,834,021	1,987,571	1,987,571	1,476,568
136-WDC National Emergency Fund								
Career Advancement					1,768,000	3,352,863	3,352,863	3,266,625
Disaster Relief Hurricane Katrina	114,247	165,775	68.92%	66,750	66,750			
Military Spouse Continuation					200,000			
National Emergency Grant	878,649	1,707,985	51.44%	1,244,547	1,244,547			
Base Realignment and Closure	405,303	624,032	64.95%	266,789	266,789			
Total National Emergency Funds	1,398,199	2,497,792	55.98%	1,578,086	3,546,086	3,352,863	3,352,863	3,266,625
139-Senior Aides Fund								
Senior Aides	404,237	442,080	91.44%	451,012	649,956	556,370	556,370	556,370
Total Workforce Development Funds	3,601,944	5,396,169	66.75%	4,262,447	6,267,033	6,140,692	6,140,692	5,497,107
220-Industrial Development Fund								
Industrial Development Inducement	1,046,221	3,712,640	28.18%	682,082	841,994	753,359	753,359	753,359
230-Federal Drug Forfeiture Funds								
Justice	586,338	806,426	72.71%	82,276	1,007,714	156,470	162,130	162,130
232 - State Drug Forfeiture Fund								
State Drug Forfeitures	217,000	217,000	100.00%					
240 - Injured Animal Fund								
Injured Animal Stabilization	5,531	6,168	89.67%	2,500	7,000	3,000	3,000	3,000
250-Water & Sewer Fund								
Water & Sewer Department	2,018,955	4,318,208	46.75%	561,608	1,565,192	500,000	250,000	2,250,000
252-Eastover Sanitary District Fund								
Eastover Sanitary District	229,181	281,169	81.51%	260,297	355,966	278,700	278,700	278,700
253-Norcross Water and Sewer Fund								
Norcross Water and Sewer	177,977	245,371	72.53%	325,808	524,853	292,065	292,065	292,065
255-Kelly Hills Water and Sewer Fund								
Kelly Hills Water and Sewer		24,904			25,400	11,400	11,400	11,400
410-Property Revaluation Fund								
Property Revaluation	506,175	561,419	90.16%	548,197	562,061	570,428	566,976	566,976
420- Recreation Fund								
Hope Mills Recreation	327,173	333,220	98.19%	323,813	363,813	347,484	347,484	347,484
Recreation and Parks	4,444,397	4,671,760	95.13%	2,479,164	2,666,372	2,483,016	2,733,586	2,733,586
Total Recreation Fund	4,771,570	5,004,980	95.34%	2,802,977	3,030,185	2,830,500	3,081,070	3,081,070
430-Juvenile Crime Prevention Fund								
Juvenile Crime Prevention	1,134,203	1,186,104	95.62%	886,125	1,187,799	1,055,154	1,055,154	1,055,154
JCP Residential Group Home	636,805	640,173	99.47%	668,176	693,176	640,705	640,705	640,705
Total Juvenile Crime Prevention	1,771,008	1,826,277	96.97%	1,554,301	1,880,975	1,695,859	1,695,859	1,695,859
446-County Community Devel Fund								
County CDBG Administration	319,250	324,194	98.47%	348,662	348,662	293,066	293,066	293,066
Housing Activities	788,098	1,131,803	69.63%	362,360	917,491	358,149	358,149	358,149
Economic Development	46,392	54,570	85.01%	97,723	297,723	299,791	299,791	299,791
Public Facilities	446,926	1,233,802	36.22%	477,039	947,379	166,211	166,211	166,211
Public Services	171,806	213,975	80.29%	258,432	258,432	186,540	186,540	186,540
Infrastructure					74,250			
Total County Community Development	1,772,472	2,958,344	59.91%	1,544,216	2,843,937	1,303,757	1,303,757	1,303,757

EXPENDITURES BY ORGANIZATION

Department	FY 2007			FY2008		FY 2009		
	Actual Expenditure	Final FY Budget	%Budget Spent	Budget 07/01/07	Budget 6/30/08	Requested Budget	Recommended Budget	Adopted Budget
447-Community Devel Home Fund								
Home Administration	117,132	156,675	74.76%	74,423	129,475	64,098	64,098	64,098
Home Housing Activity	776,862	2,713,058	28.63%	872,031	2,943,358	632,112	632,140	632,140
Total Community Devel Home	893,994	2,869,733	31.15%	946,454	3,072,833	696,210	696,238	696,238
448-CD Support Housing								
Support Housing Administration								
Support Housing Program Grants	151,949	303,816	50.01%	112,180	237,799	142,180	142,180	142,180
Total Support Housing	151,949	303,816	50.01%	112,180	237,799	142,180	142,180	142,180
Total All Community Development Funds	2,818,415	6,131,893	45.96%	2,602,850	6,154,569	2,142,147	2,142,175	2,142,175
451-NC 91-08-010 Fund								
Planning Grants	67,960	67,960	100.00%	66,660	66,660	63,600	63,600	63,600
452-US DOT 104 Fund								
US DOT 104 (F)	533,942	685,965	77.84%	684,256	684,250	726,720	726,720	726,720
454-NC Elderly								
Community Transportation Program	59,186	64,480	91.79%	68,173	69,325	71,640	71,640	71,640
Rural Operation Assistance Program	276,771	277,103	99.88%	239,603	347,440	239,603	239,603	347,440
Mid Carolina Senior Transportation	128,187	128,196	99.99%	70,591	128,645	127,095	127,095	127,095
Total NC Elderly	464,144	469,779	98.80%	378,367	545,410	438,338	438,338	546,175
469-Fire Tax								
Special Fire District Tax	484,971	758,135	63.97%	255,951	501,780	258,399	264,831	264,831
470-Beaver Dam								
Beaver Dam Fire District	102,367	107,140	95.55%	108,249	108,249	106,782	109,300	109,300
472-Bethany								
Bethany Fire District	154,881	160,167	96.70%	152,906	152,906	155,796	161,336	161,336
473-Bonnie Doone								
Bonnie Doone Fire District	9,774	31,655	30.88%	5,631	6,531	11,415	8,132	8,132
474-Cotton								
Cotton Fire District	550,884	551,134	99.95%	561,867	588,253	564,232	615,264	615,264
476-Cumberland Road								
Cumberland Road Fire District	338,150	342,334	98.78%	359,297	359,297	397,975	386,644	386,644
478-Eastover								
Eastover Fire District	355,933	356,237	99.91%	338,619	339,019	160,115	165,322	165,322
480-Godwin Falcon								
Godwin Falcon Fire District	66,119	70,159	94.24%	69,341	69,341	73,205	70,287	70,287
482-Grays Creek								
Grays Creek Fire Department #18	225,706	229,458	98.36%	234,827	234,927	243,570	251,083	251,083
Grays Creek Fire Department #24	225,706	229,458	98.36%	234,827	234,827	243,570	251,083	251,083
Total Grays Creek Fire District	451,412	458,916	98.36%	469,654	469,754	487,140	502,166	502,166
484-Lafayette Village								
Lafayette Village Fire District	11,293	64,696	17.46%	14,238	14,238	10,917	6,325	6,325
486-Lake Rim								
Lake Rim Fire District	25,228	129,305	19.51%	22,859	22,959	15,379	15,371	15,371
490-Manchester								
Manchester Fire District (Spring Lake)	84,404	91,166	92.58%	82,957	82,957	77,889	81,518	81,518

EXPENDITURES BY ORGANIZATION

Department	FY 2007			FY2008		FY 2009		
	Actual Expenditure	Final FY Budget	%Budget Spent	Budget 07/01/07	Budget 6/30/08	Requested Budget	Recommended Budget	Adopted Budget
492-Pearces Mill								
Pearces Mill Fire District	607,423	675,358	89.94%	610,448	645,948	635,736	667,621	667,621
494-Stedman								
Stedman Fire District	105,199	106,360	98.91%	104,988	105,088	113,415	110,902	110,902
495-Stoney Point								
Stoney Point Fire District	544,958	563,404	96.73%	578,068	593,068	606,070	621,467	621,467
496-Vander								
Vander Fire District	631,490	635,969	99.30%	647,327	647,477	638,770	665,720	665,720
498-Wade								
Wade Fire District	65,033	80,080	81.21%	64,309	64,309	90,218	66,456	66,456
499-Westarea								
Westarea Fire District	864,600	864,727	99.99%	816,908	869,577	854,363	868,486	868,486
620-Civic Center Fund								
Civic Center	5,048,628	6,444,444	78.34%	5,294,996	6,196,356	5,869,960	5,744,960	5,744,960
621-Civic Center Motel Tax								
Civic Center Motel Tax	631,534	738,506	85.52%	824,879	824,879	900,513	900,513	900,513
623-Coliseum Debt Service								
Debt Service - Coliseum	2,770,214	4,911,550	56.40%	5,039,175	5,039,175	5,168,175	5,168,175	5,168,175
625-Solid Waste Fund								
Administration	642,886	779,261	82.50%	543,012	593,012	633,606	650,344	615,036
Ann Street	2,829,331	4,098,420	69.03%	3,630,831	6,047,443	5,048,767	5,422,063	5,422,111
Wilkes Road	650,796	638,893	101.86%	757,019	842,019	943,246	946,819	946,819
Container Sites	656,592	826,268	79.46%	888,362	896,702	1,017,727	1,029,869	1,031,584
Transportation	505,735	711,541	71.08%	875,570	905,570	628,364	635,896	635,896
Household Hazardous Waste/Planning	135,247	196,981	68.66%	167,728	167,728	190,296	212,271	247,579
Maintenance	364,832	480,339	75.95%	625,936	637,936	617,274	615,897	615,897
White Goods	227,110	302,470	75.09%	282,813	282,813	316,536	321,519	321,783
Construction & Demolition	44,563	158,646	28.09%	39,510	39,510	40,028	136,428	136,493
Recycling	210,415	981,705	21.43%	433,412	437,912	681,522	689,305	689,546
Total Solid Waste	6,267,507	9,174,524	68.31%	8,244,193	10,850,645	10,117,366	10,660,411	10,662,744
630-General Litigation								
Legal	210,137	218,905	95.99%	228,905	243,905	230,905	230,905	230,905
802-Fayetteville Tax Fund								
City of Fayetteville	53,453,314							
City of Fayetteville Annexation	6,049,336							
Total City of Fayetteville	59,502,650							
804-Revitalization Tax								
Downtown Revitalization	86,162							
806-Falcon Tax								
Town of Falcon	19,608							
808-Godwin Tax								
Town of Godwin	8,860							
810-Hope Mills Tax								
Town of Hope Mills	3,778,522							
812-Linden Tax								
Town of Linden	13,010							

EXPENDITURES BY ORGANIZATION

Department	FY 2007			FY2008		FY 2009		
	Actual Expenditure	Final FY Budget	%Budget Spent	Budget 07/01/07	Budget 6/30/08	Requested Budget	Recommended Budget	Adopted Budget
814-Spring Lake Tax								
Town of Spring Lake	2,288,890							
816-Stedman Tax								
Town of Stedman	163,848							
818-Wade Tax								
Town of Wade	47,518							
820-Intergovernment Fund								
Sheriff	47,450							
Domestic Violence Center	77,960							
Excise Tax on Deeds	1,518,064							
Cumberland County Schools	14							
Total Intergovernment	1,643,488							
822-Stormwater Fund								
Stormwater Utility	2,321,690							
824-Tourism Development Authority								
Tourism Development Authority	3,912,709	3,992,000	98.01%	3,700,000	3,700,000	4,250,400	4,250,400	4,250,400
826-NC 3% Vehicle Interest								
NC 3% Vehicle Interest	247,081							
828-Town of Eastover								
Town of Eastover								
850-Inmate Welfare								
Inmate Canteen	429,197	430,159	99.78%	404,221	488,621	459,648	464,225	464,225
855-Inmate Trust Fund								
Inmate Account Fund	664,823							
870-LEO Special Separation								
LEO Separation Allowance	174,995	275,000	63.63%	300,000	300,000	310,000	310,000	310,000
875-Cumberland Cemetery Trust								
Cemetery Trust	2,125	4,300	49.42%	4,300	4,300	2,700	2,700	2,700
Total Separate Funds	170,705,158	144,572,919	118.08%	109,579,217	145,158,083	110,067,607	124,109,284	125,575,869
Total County Annually Budgeted Funds	436,205,211	424,392,671	102.78%	380,974,258	434,589,122	387,281,270	400,155,440	401,611,831
Multi-Year Funds:								
004 - School Bond Projects								
School Bond Projects	108,490,500	108,522,336	99.97%	108,522,336	108,490,510			
006 - Animal Control								
Animal Control Building	5,061,207	5,280,033	95.86%	5,280,033	5,280,033	5,280,033	5,280,033	5,280,033
007 - Landfill Construction								
Landfill Construction	4,198,050	4,789,273	87.66%	4,789,273	4,789,273	4,789,273	4,789,273	4,789,273
009 - NORCRESS Sewer Project								
NORCRESS Sewer Project	9,713,957	9,783,968	99.28%	9,783,968	9,915,124			
010 - Kelly Hills Sewer Project								
Kelly Hills Sewer Project	2,724,213	3,603,360	75.60%		3,603,360			

EXPENDITURES BY ORGANIZATION

Department	FY 2007			FY2008		FY 2009		
	Actual Expenditure	Final FY Budget	%Budget Spent	Budget 07/01/07	Budget 6/30/08	Requested Budget	Recommended Budget	Adopted Budget
011 - Sheriff Training Facility Training Facility Project	4,118,077	4,972,889	82.81%	4,972,889	5,042,889	5,042,889	5,042,889	5,042,889
012 - Eastover Sanitary District Sewer Project Eastover Sanitary District Sewer Project	251,791	3,610,433	6.97%	3,610,433	4,992,009	3,610,433	3,610,433	4,992,009
013 - 2004 School Bond Projects 2004 School Bond Projects	45,992,723	45,998,264	99.99%	45,998,264	45,992,728			
014 - Averagesboro Battlefield Averagesboro Battlefield	356,337	577,617	61.69%	577,617	577,617	577,617	577,617	577,617
015 - Health Department Building Health Department Building	185,184	1,466,300		1,466,300	27,986,300	1,486,300	27,986,300	27,986,300
016 - Western Regional Library Western Regional Library					402,962	402,962	402,962	402,962
017 - Gray's Creek Middle School Gray's Creek Middle School					20,000,000	19,850,000	20,000,000	20,000,000
Total Multi-Year Funds	181,092,039	188,604,473	96.02%	185,001,113	237,072,805	41,039,507	67,689,507	69,071,083
Total All Funds	617,297,250	612,997,144	100.70%	565,975,371	671,661,927	428,320,777	467,844,947	470,682,914