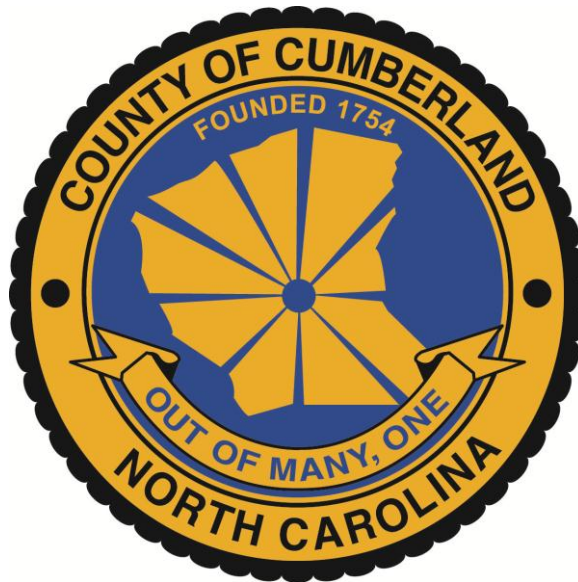


COUNTY OF CUMBERLAND



ADOPTED BUDGET

FISCAL YEAR 2014

**CUMBERLAND COUNTY
NORTH CAROLINA**

FY2014 ADOPTED BUDGET

BOARD OF COUNTY COMMISSIONERS

**Jimmy Keefe, Chairman
Jeannette M. Council, Vice Chairman
Kenneth S. Edge
Charles Evans
Marshall Faircloth
Billy R. King
Edward Melvin**

**COUNTY MANAGER
James E. Martin**

**Amy Cannon Deputy County Manager
James Lawson Assistant County Manager**

BUDGET STAFF

**Howard AbnerDeputy Finance Director
Bob Tucker Senior Accountant
Kelly Autry Accountant
Krista Barnhill Accountant
Todd Hathaway Accountant**

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**COUNTY OF CUMBERLAND
FY2014 BUDGET ORDINANCE ADOPTION**

June 17, 2013

The Board of County Commissioners hereby adopts and enacts the proposed 2014 fiscal year budget as recommended by the County Manager with amendments incorporated herein as the County of Cumberland's budget for FY2014 under the following terms and conditions:

1. The Budget Ordinance shall govern total dollar departmental appropriations, including multiple organizations within a department, in accordance with the resolution of September 7, 1982.
2. The amendments to the County Manager's recommended budget as approved by the Board of Commissioners are listed on Attachment A and shall include subsequent adjustments approved through June 30 which are required to implement this budget.
3. Attachment B, Adopted Expenditures, sets forth appropriated amounts for each county department. Attachment C, Adopted Revenue, sets forth revenue amounts by source for each fund.
4. The County-Wide Ad Valorem Tax Rate and levy of 74.0 cents per \$100 valuation is hereby adopted. The tax levy is based on a countywide valuation of \$22,869,372,514 with an overall collection rate of 96.64%.
5. The Special Recreation Tax Rate and levy of 5 cents per \$100 valuation is hereby adopted.
6. The Fire Tax District Rates as shown below are hereby adopted and taxes levied:

	<u>Approved Tax Rate 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 District	1.25 cents

7. Effective July 1, 2013, in-lieu of paying the standard \$37 per ton tipping fee, a flat fee of \$20.00 is imposed on all privately owned vehicles (cars, vans, SUV's and pickup trucks) entering the landfill, except for those hauling garbage or recyclables covered under the MSW User Fee. Any vehicle hauling tires, shingles, appliances or pulling a trailer must use the scales (either the front scales or the automated waste wizard scale) and pay the standard tipping fee.
8. The Cumberland County Board of Education's current expense appropriation is hereby adopted at \$76,220,676. Fayetteville Technical Community College's current expense appropriation is adopted at \$9,552,404.
9. The Fiscal Year 2014 Position Classification and Pay Plan is hereby approved. The county manager or designee shall be responsible for the administration and maintenance of the position classification plan and shall have authority to create new classifications and reallocate existing classifications within the salary plan for all existing county positions. Positions governed by state personnel are subject to the salary plan for classification purposes. The Board of County Commissioners shall annually approve the classification and salary plan.
10. The FY2014 budget includes a one-time stipend of \$700 for all permanent full-time and permanent part-time employees hired before July 1, 2013 and who are on the County's payroll for the pay period ending August 10, 2013. Permanent part-time employees receive a pro-rata share of the approved stipend. The FY2014 budget also funds the continuation of a 1% employer contribution to a 401K retirement plan for all employees eligible to participate in the Local Government Employees Retirement System.
11. Encumbrances outstanding in the current fiscal year will be included in the FY2014 budget. Unexpended grants and other funds previously approved and budgeted by the Board in FY2013, may be re-budgeted or rolled over into the FY2014 budget by the Manager.
12. Board approved contingency funds may be reallocated within and between departments in the same fund by the Manager, subject to current established policies.

13. 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 fiscal year 2014 budget of the County of Cumberland is balanced pursuant to Chapter 159 of the NC General Statutes.
14. Solid Waste Management fee is hereby adopted at \$48.00 per household.

This ordinance is adopted the 17th day of June 2013.


Jimmy Keele, Chairman


James E. Martin, County Manager

ADJUSTMENTS TO THE FY2014 RECOMMENDED BUDGET

		Expenditure Changes	Revenue Changes
---General Fund---			
Recommended Budget		\$ 312,881,703	\$ 312,881,703
Personnel	General personnel changes	19,901	
	Managed Care Organization - reduction of 51 positions	(3,363,993)	
	Managed Care Organization - 5 days	57,375	
	Managed Care Organization - payout of accrued leave benefits	193,626	
	Jail Health new position- 30-hr Physician IIIA	116,215	
Recurring	General operating changes	(47,465)	
	Contingency	36,287	
	Jail Health personnel contract	(100,000)	
	Travel allowance for County Attorney	6,000	
	CFVH (\$2,275,609 to \$2,400,000)	124,391	
	Breastfeeding Peer Counselor Program	120,536	
One-Time	Stipend	1,621,181	
	General operating changes to balance stipend	(50,390)	
	Alliance merger contribution	1,584,000	
	Managed Care Organization - reduction in operating	(324,578)	
	CFVH capital contribution (\$2,000,000 to \$1,875,609)	(124,391)	
Revenue	Managed Care Organization - Alliance		(3,688,571)
	Managed Care Organization - Alliance 5 days		57,375
	Transfer Food & beverage		214
	Veterans Services - State		(1,452)
	Tax Administration (stipend)		810
	School Health (stipend)		6,076
	Social Services- Federal & State (stipend)		230,263
	Child Support Enforcement- Federal (stipend)		36,357
	Breastfeeding Peer Counselor Program - State		120,536
	Fund balance appropriated- unassigned		1,403,012
	Fund balance appropriated- special purposes		(77,622)
	Fund balance appropriated- Mental Health		1,781,697
Total Amended General Fund Budget		\$ 312,750,398	\$ 312,750,398
---Prepared Food and Beverage Fund---			
Recommended Budget		\$ 5,911,899	\$ 5,911,899
Operating	Consultant	(1,024)	
	Transfer to General Fund	1,024	
Total Amended Prepared Food and Beverage Fund Budget		\$ 5,911,899	\$ 5,911,899
---Group Insurance Fund ---			
Recommended Budget		\$ 14,892,675	\$ 14,892,675
Personnel	Stipend	4,005	
Operating	General operating change to balance stipend	(4,005)	
Total Amended Group Insurance Fund Budget		\$ 14,892,675	\$ 14,892,675

ADJUSTMENTS TO THE FY2014 RECOMMENDED BUDGET

		Expenditure Changes	Revenue Changes
---Workers' Compensation Fund ---			
Recommended Budget		\$ 1,329,258	\$ 1,329,258
Personnel	Stipend	3,598	
	Workers Compensation	496,402	
Revenue	Transfer from General Fund		500,000
Total Amended Workers' Compensation Fund Budget		<u>\$ 1,829,258</u>	<u>\$ 1,829,258</u>
---Senior Aides Fund---			
Recommended Budget		\$ 629,257	\$ 629,257
Personnel	Stipend	1,619	
Operating	General operating change to balance stipend	(1,619)	
Revenue	Fund Balance Appropriated		
Total Amended Senior Aides Fund Budget		<u>\$ 629,257</u>	<u>\$ 629,257</u>
---Eastover Sanitary District---			
Recommended Budget		\$ 1,835,828	\$ 1,835,828
Personnel	Contracted Services-personnel	(5,168)	
Operating	General operating changes	59,014	
	Other charges & services	6,154	
	Capital outlay equipment	(70,000)	
Revenue	Late reconnect fees		(10,000)
Total Amended Eastover Sanitary District Fund Budget		<u>\$ 1,825,828</u>	<u>\$ 1,825,828</u>
---Juvenile Crime Prevention Fund---			
Recommended Budget		\$ 704,974	\$ 704,974
Personnel	Stipend	10,128	
Revenue	Transfer from General Fund		10,128
Total Amended Juvenile Crime Prevention Fund Budget		<u>\$ 715,102</u>	<u>\$ 715,102</u>
---Community Development CDBG --			
Recommended Budget		\$ 1,333,317	\$ 1,333,317
Personnel	Stipend	6,077	
Operating	General Operating Programs	(6,077)	
		89,488	
Revenue	Grant Revenue		89,488
Total Amended Community Development CDBG Fund Budget		<u>\$ 1,422,805</u>	<u>\$ 1,422,805</u>

ADJUSTMENTS TO THE FY2014 RECOMMENDED BUDGET

		Expenditure Changes	Revenue Changes
---Community Development HOME -- Recommended Budget		\$ 575,768	\$ 575,768
Personnel	Stipend	403	
Operating	General Operating Programs	(403) (23,947)	
Revenue	Grant Revenue		(19,548)
	Transfer from General Fund		(4,399)
Total Amended Community Development HOME Fund Budget		\$ 551,821	\$ 551,821
---Community Development PATH -- Recommended Budget		\$ 260,491	\$ 260,491
Personnel	Stipend	3,239	
Operating	General Assistance	(3,239)	
Total Amended Community Development PATH Fund Budget		\$ 260,491	\$ 260,491
---NC Elderly Handicapped Transportation Fund--- Recommended Budget		\$ 1,264,355	\$ 1,264,355
Personnel	Stipend	2,234	
Revenue	Transfer from General Fund		2,234
Total Amended NC Elderly Handicapped Transportation Fund Budget		\$ 1,266,589	\$ 1,266,589
---Crown Center Fund--- Recommended Budget		\$ 5,815,604	\$ 5,815,604
Personnel	Stipend	28,346	
	General personnel changes	2,381	
Operating	Salary adjustments	(10,434)	
	Miscellaneous	(9,657)	
	Maintenance & repair buildings	(10,636)	
Total Amended Crown Center Fund Budget		\$ 5,815,604	\$ 5,815,604
---Solid Waste Fund--- Recommended Budget		\$ 10,579,999	\$ 10,579,999
Personnel	Stipend	44,348	
	General personnel changes	1,350	
Revenue	Fund balance appropriated		45,698
Total Amended Solid Waste Fund Budget		\$ 10,625,697	\$ 10,625,697

ADJUSTMENTS TO THE FY2014 RECOMMENDED BUDGET

		Expenditure Changes	Revenue Changes
---Inmate Welfare Fund---			
Recommended Budget		\$ 585,550	\$ 585,550
Personnel	Stipend	2,428	
Operating	General operating change to balance stipend	(2,428)	
Total Amended Solid Waste Fund Budget		<u>\$ 585,550</u>	<u>\$ 585,550</u>
---Gray's Creek Middle School---			
Recommended Budget		\$ 20,000,000	\$ 20,000,000
Operating	Construction	537,047	
Revenue	Interest income		216,033
	Sales tax contractors		321,014
Total Amended Gray's Creek Middle School Fund Budget		<u>\$ 20,537,047</u>	<u>\$ 20,537,047</u>
---Overhills Sewer Fund---			
Recommended Budget		\$ -	\$ -
Operating	Engineering Fee	99,500	
Revenue	Transfer from General Fund		99,500
Total Amended Overhills Sewer Fund Budget		<u>\$ 99,500</u>	<u>\$ 99,500</u>

EXPENDITURES BY DEPARTMENT

<u>Organization #</u>	<u>Department</u>	<u>Departmental Budget</u>
General Fund		
101-410-4100	Governing Body	\$ 543,440
101-410-4105	Administration	2,019,324
101-410-4107	Public Affairs/Education	150,000
101-410-4110	Court Facilities	136,000
101-410-4120	Information Services	2,770,964
101-410-4125	Elections	1,182,352
101-410-4130	Finance	1,309,135
101-410-4135	Legal	877,688
101-410-4145	Register of Deeds	2,104,323
101-410-4146	Register of Deeds Automation	5,000
101-410-4152	Tax Administration	5,517,564
101-410-4153	Property Revaluation	459,413
101-411-4112	Facilities Management	909,289
101-411-4114	Print and Graphics Shop	225,317
101-411-4115	Communications Center	1,625,063
101-411-4116	Carpenter Shop	218,637
101-411-4117	Public Buildings Equipment Maintenance	1,207,478
101-411-4118	Public Buildings Janitorial	713,529
101-411-4119	Central Maintenance	573,088
101-411-4510	Landscaping & Grounds	659,369
101-412-4194	Debt Service	25,131,281
101-412-4195	General Government Other	6,177,484
101-420-4210	Emergency Services	2,965,351
101-422-4200	Sheriff	24,736,532
101-422-4203	Jail	16,319,767
101-422-422F	School Law Enforcement - Local	3,644,870
	Total Sheriff	44,701,169
101-424-4250	Animal Control	2,716,168
101-426-4217	Cumberland County Criminal Justice Unit	388,837
101-426-4295	Public Safety Other	1,175,337
101-431-4301	Health - Administration	2,218,702
101-431-4302	Laboratory	278,164
101-431-4304	Pharmacy	588,080
101-431-4306	Jail Health Program	2,484,452
101-431-4307	Management Support	295,834
101-431-4310	NC Environmental Health	1,423,000
101-431-4311	Immunization Clinic	207,787

EXPENDITURES BY DEPARTMENT

<u>Organization #</u>	<u>Department</u>	<u>Departmental Budget</u>
101-431-4312	School Health Program	1,013,848
101-431-4315	Child Health Clinic	745,863
101-431-4316	Dental Clinic	401,128
101-431-4318	Health Promotion	339,206
101-431-4319	Maternal Health Clinic	659,344
101-431-432B	Bio-Terrorism Preparedness	72,500
101-431-432C	Sexually Transmitted Disease Clinic	1,046,040
101-431-432E	Medical Records	243,912
101-431-432G	Breast/Cervical Cancer Control	142,486
101-431-432N	Care Coordination for Children	689,645
101-431-432P	Pregnancy Care Management	807,743
101-431-432Q	Reynolds Diabetes Education Grant	187,903
101-431-432U	Child Fatality Prevention	3,666
101-431-4320	Health Express Care	495,512
101-431-4321	Chest Tuberculosis Clinic	188,691
101-431-4323	Family Planning Clinic	982,738
101-431-4325	Communicable Disease	254,627
101-431-4327	Center for Disease Control Tuberculosis	32,202
101-431-4328	NC AIDS	69,435
101-431-4329	Adult Health Clinic	956,426
101-431-433F	School Health-Board of Education Grant	545,124
101-431-433M	Community Transformation Grant	420,000
101-431-4334	Women, Infants & Children-Client Services	2,826,594
	Total Health Department	20,620,652
101-432-4333	Health Other	89,118
101-43M-436C	Court Ordered Evaluations	125,000
101-43M-436Z	Mental Health Other	8,884,594
101-433-434J	Managed Care Organization	251,001
	Total Mental Health	9,260,595
101-437-4365	Social Services Department	38,294,035
101-437-4366	Social Services Other	26,710,191
101-437-4367	Grant Family Violence Care Center	401,870
101-437-4380	Welfare Other	466,086
	Total Social Services	65,872,182
101-439-4395	Veterans Services	377,898
101-439-4396	Child Support Enforcement	4,603,440
101-439-4398	Spring Lake Resource Center Administration	34,242

EXPENDITURES BY DEPARTMENT

<u>Organization #</u>	<u>Department</u>		<u>Departmental Budget</u>
101-440-4402	Library	10,792,311	
101-440-4406	Library - Law	91,358	
101-440-4409	Library - Smart Start Raising a Reader	<u>101,593</u>	
	Total Library		10,985,262
101-450-4504	Engineering	371,014	
101-450-451A	Public Utilities	<u>96,873</u>	
	Total Engineering/Public Utilities		467,887
101-442-4439	Stadium Maintenance		141,796
101-442-4440	Culture Recreation Other		306,416
101-450-4502	Planning		3,299,609
101-450-4506	NC Cooperative Extension Service		588,097
101-450-4507	NC Cooperative Extension Programs		34,500
101-450-4508	Location Services		449,096
101-450-4509	Soil Conservation District		77,286
101-450-4511	Soil Conservation/Cost Share Program		67,980
101-450-4520	Economic Physical Development Other		410,000
101-450-4526	Industrial Park		20,000
101-450-4529	Economic Incentives		672,774
101-450-4590	Water & Sewer Department		823,680
101-470-4702	Education - BOE		77,211,685
101-470-4702	Education - FTCC		<u>9,873,603</u>
	Total General Fund		\$ 312,750,398
	104-Emergency Telephone System Fund		
104-450-4595	Emergency Telephone System		\$ 2,341,261
	106-County School Fund		
106-412-4106	School Special Sales Tax	3,812,485	
106-470-4704	School Capital Outlay Category I	2,967,515	
106-470-4706	School Capital Outlay Category II	2,160,000	
106-470-4708	School Capital Outlay Category III	360,000	
106-470-4718	School Capital Outlay Lottery	<u>3,600,000</u>	
	Total County School Fund		\$ 12,900,000

EXPENDITURES BY DEPARTMENT

<u>Organization #</u>	<u>Department</u>	<u>Departmental Budget</u>
	114-Food & Beverage Fund	
114-410-4109	Prepared Food & Beverage Tax	\$ 5,911,899
	Health Insurance Funds	
115-412-4191	Group Insurance	13,142,104
115-412-4197	Employee Pharmacy	1,327,809
115-412-4198	Employee Clinic	266,442
115-412-4199	Employee Wellness	156,320
118-412-4193	Retiree Health Insurance	<u>4,202,173</u>
	Total Health Insurance Funds	\$ 19,094,848
	116-Employee Benefit Fund	
116-412-4196	Employee Flexible Benefits	\$ 550,000
	117-Vehicle Insurance Fund	
117-412-4192	Vehicle Insurance	\$ 500,000
	120-Workers Compensation Fund	
120-410-4106	Workers Compensation	\$ 1,829,258
	133 Workforce Development Fund	
133-450-4548	Work Initiative Act Dislocated Worker	\$ 3,500
	139-Senior Aides Fund	
139-450-4560	Senior Aides	\$ 629,257
	230-Federal Drug Forfeiture Funds	
230-422-422P	Justice	\$ 173,090
	240 - Injured Animal Fund	
240-424-4251	Injured Animal Stabilization	\$ 12,884
	252-Eastover Sanitary District Fund	
252-452-4517	Eastover Sanitary District	\$ 1,825,828
	253-Norcross Water and Sewer Fund	
253-450-450E	Norcross Water and Sewer	\$ 643,085

EXPENDITURES BY DEPARTMENT

<u>Organization #</u>	<u>Department</u>	<u>Departmental Budget</u>
	255-Kelly Hills Water and Sewer Fund	
255-450-450F	Kelly Hills Water and Sewer	\$ 13,000
	256-Southpoint Water Fund	
256-450-450M	Southpoint Water	\$ 40,000
	257-Eastover Sanitary District Debt Fund	
257-452-4521	Eastover Sanitary District Debt	\$ 785,273
	420- Recreation Fund	
420-442-4438	Hope Mills Recreation	541,047
420-442-4441	Recreation and Parks	<u>4,255,684</u>
	Total Recreation Fund	\$ 4,796,731
	430-Juvenile Crime Prevention Fund	
430-438-4385	Juvenile Crime Prevention	1,359,706
430-438-4388	JCP Residential Group Home	<u>715,102</u>
	Total Juvenile Crime Prevention Fund	\$ 2,074,808
	County Community Development Funds	
446-450-4576	County CDBG Administration	290,874
446-450-458A	Miscellaneous Grants	15,000
446-450-4580	Housing Activities	614,294
446-450-4582	Public Facilities	150,000
446-450-4583	Public Services	135,321
446-450-4591	Emergency Shelter Grants	217,316
447-450-4586	Home Administration	50,676
447-450-4587	Home Housing Activity	501,145
448-450-4589	Support Housing Program Grants	183,865
449-450-4578	PATH	<u>260,491</u>
	Total All Community Development Funds	\$ 2,418,982
	451-NC 91-08-010 Fund	
451-450-4503	Planning Grants	\$ 70,600
	452-US DOT 104 Fund	
452-450-4571	US DOT 104 (F)	\$ 686,500

EXPENDITURES BY DEPARTMENT

<u>Organization #</u>	<u>Department</u>	<u>Departmental Budget</u>
	454-NC Elderly	
454-450-457A	Community Transportation Program	135,798
454-450-457B	Rural Operation Assistance Program	372,389
454-450-457D	Mid Carolina Senior Transportation	208,402
454-450-457E	5310-Non-Medical Transportation Grant	450,000
454-450-457F	5316 Grant -JARC	100,000
	Total NC Elderly	\$ 1,266,589
	455-Surface Transportation Program	
455-450-4572	Surface Transportation Program	\$ -
	469-Special Fire Tax Fund	
469-429-4261	Special Fire District Tax	\$ 838,771
	470-Beaver Dam Fire District Fund	
470-429-4260	Beaver Dam Fire District	\$ 136,953
	472-Bethany Fire District Fund	
472-429-4262	Bethany Fire District	\$ 209,752
	473-Bonnie Doone Fire District Fund	
473-429-4264	Bonnie Doone Fire District	\$ 3,074
	474-Cotton Fire District Fund	
474-429-4266	Cotton Fire District	\$ 796,244
	476-Cumberland Road Fire District Fund	
476-429-4268	Cumberland Road Fire District	\$ 497,316
	478-Eastover Fire District Fund	
478-429-4270	Eastover Fire District	\$ 179,813
	480-Godwin Falcon Fire District Fund	
480-429-4272	Godwin Falcon Fire District	\$ 85,193
	482-Grays Creek Fire District Fund	
482-429-4274	Grays Creek Fire Department #18	357,935
482-429-4275	Grays Creek Fire Department #24	357,935
	Total Grays Creek Fire District	\$ 715,870

EXPENDITURES BY DEPARTMENT

<u>Organization #</u>	<u>Department</u>	<u>Departmental Budget</u>
	484-Lafayette Village Fire District Fund	
484-429-4276	Lafayette Village Fire District	\$ 56
	486-Lake Rim Fire District Fund	
486-429-4278	Lake Rim Fire District	\$ 11,219
	490-Manchester Fire District Fund	
490-429-4282	Manchester Fire District (Spring Lake)	\$ 88,871
	492-Pearces Mill Fire District Fund	
492-429-4284	Pearces Mill Fire District	\$ 780,279
	494-Stedman Fire District Fund	
494-429-4288	Stedman Fire District	\$ 140,937
	495-Stoney Point Fire District Fund	
495-429-4290	Stoney Point Fire District	\$ 896,090
	496-Vander Fire District Fund	
496-429-4292	Vander Fire District	\$ 870,755
	498-Wade Fire District Fund	
498-429-4294	Wade Fire District	\$ 85,604
	499-Westarea Fire District Fund	
499-429-4296	Westarea Fire District	932,401
499-429-4297	Westarea Fire District Station #10	218,425
	Total Westarea Fire District	\$ 1,150,826
	620-Civic Center Fund	
620-444-4442	Civic Center	\$ 5,815,604
	621-Civic Center Motel Tax	
621-444-4443	Civic Center Motel Tax	\$ 1,228,879
	623-Coliseum Debt Service	
623-444-4447	Debt Service - Coliseum	\$ 3,692,904
	625-Solid Waste Fund	
625-460-4602	Administration	1,111,598
625-460-4606	Ann Street	3,620,104
625-460-4607	Wilkes Road	1,459,923

EXPENDITURES BY DEPARTMENT

<u>Organization #</u>	<u>Department</u>		<u>Departmental Budget</u>
625-460-4608	Container Sites	1,074,643	
625-460-4609	Transportation	822,946	
625-460-4610	Household Hazardous Waste/Planning	222,912	
625-460-4611	Maintenance	524,196	
625-460-4613	White Goods	316,847	
625-460-4614	Construction & Demolition	195,381	
625-460-4615	Recycling	<u>1,277,147</u>	
	Total Solid Waste Fund		\$ 10,625,697
	630-General Litigation Fund		
630-412-4135	Legal		\$ 103,000
	824-Tourism Development Authority		
824-450-4599	Tourism Development Authority		\$ 5,000,000
	850-Inmate Welfare		
850-422-4205	Inmate Canteen		\$ 585,550
	870-LEO Special Separation		
870-422-4210	LEO Separation Allowance		\$ 453,126
	875-Cumberland Cemetery Trust		
875-411-4113	Cemetery Trust		\$ 2,800
	Multi-Year Capital Project Funds		
	002 - Detention Facility Expansion Fund		
002-422-42CC	Detention Facility		\$ 14,944,566
	007 - Landfill Construction Fund		
007-460-460A	Landfill Construction	4,198,052	
007-460-460B	Landfill Construction and Improvements	<u>655,771</u>	
	Total Landfill Construction Fund		\$ 4,853,823
	012 - Eastover Sanitary District Sewer Project Fund		
012-450-450H	Eastover Sanitary District Sewer Phase II		\$ 50,000
	016 - Western Regional Library Fund		
016-440-440A	Western Regional Library		\$ 5,717,186
	017 - Gray's Creek Middle School Fund		
017-470-4717	Gray's Creek Middle School		\$ 20,537,047

EXPENDITURES BY DEPARTMENT

<u>Organization #</u>	<u>Department</u>	<u>Departmental Budget</u>
	018 - New Century Elementary School Fund	
018-470-4719	New Century Elementary School	\$ 17,517,851
	019 - Qualified School Construction Bonds Fund	
019-470-4720	Qualified School Construction Bonds	\$ 15,923,770
	020 - Eastover Sanitary District Water II Fund	
020-450-450G	Eastover Sanitary District Water II	\$ 8,479,575
	021 - New Century Middle School Fund	
021-470-4721	New Century Middle School	\$ 18,052,645
	022 - Southpoint Water Fund	
022-450-450K	Southpoint Water Line Extension	\$ 540,802
	023 - Overhills Sewer Fund	
023-450-450N	Engineering Fee	\$ 99,500
	Total All Funds	<u><u>\$ 513,029,739</u></u>

REVENUE BY FUND AND SOURCE

Revenue #	Description	Amount
101 General Fund		
1000R	Taxes Current Year	\$ 147,855,162
1010R	Motor Vehicle Tax Current Year	15,694,193
1020R	Rental Vehicle Receipts Current Year	558,453
1030R	Rental Equipment Receipts Current	176,698
1101R	Taxes 1st Prior Year	1,027,789
1102R	Taxes 2nd Prior Year	174,077
1110R	Taxes All Prior Years	13,329
1115R	Motor Vehicle Tax 1st Prior	1,748,578
1116R	Motor Vehicle Tax 2nd Prior	67,532
1117R	Motor Vehicle Tax All Prior	110,045
1201R	Advertising Charges	47,988
1220R	Interest	820,864
1230R	Late Listing Penalty	325,503
1250R	Process Fees-Tax Dept	313,169
10R	Ad Valorem Taxes	168,933,380
2100R	Pet Registration Fees	493,042
2200R	Real Estate Transfer Tax	675,000
2400R	Beer And Wine Taxes	372,519
2500R	Sales Tax One Cent	17,000,108
2510R	Sales Tax 1/2-Cent - County Art 40	7,833,312
2511R	Sales Tax 1/2-Cent County Art 42	5,570,061
2515R	Sales Tax 1/4-Cent County Art 46	8,980,642
2517R	Sales Tax Video & Telecommunications	597,324
20R	Other Taxes	41,522,008
3020R	Federal Prisoners Housing	95,000
3040R	Social Security Incentive Payments	16,000
3110R	NC Prisoner Housing	57,000
3120R	NC Internet Reimbursement	1,477
3112R	Investigation Support	65,000
3130R	Safe Roads Act (DWI)	29,334
3211R	Fayetteville Tax Collection	633,219
3220R	Fayetteville Sales Tax Equalization	2,079,581
3221R	Fayetteville Sales Tax Equalization	4,253,266
3222R	Wade Sales Tax Equalization	1,001
3224R	Stedman Sales Tax Equalization	137
3225R	Spring Lake Sales Tax Equalization	321,401
3226R	Godwin Sales Tax Equalization	2,173
3310R	Municipalities Tax Collection	307,195
3315R	Eastover Sanitary District	2,500
3316R	City of Fayetteville	215,000
3317R	Town of Falcon	1,300
3318R	Town of Godwin	1,300
3319R	Town of Hope Mills	233,202

REVENUE BY FUND AND SOURCE

Revenue #	Description	Amount
3320R	Town of Linden	1,400
3321R	Town of Spring Lake	139,000
3322R	Town of Stedman	1,400
3323R	Town of Wade	1,400
3324R	Town of Eastover	70,139
3402R	ABC 3 1/2 %	795,056
3403R	ABC Store Profit	<u>1,113,192</u>
30R	Unrestricted Intergovernmental	10,436,673
4016R	State Criminal Alien Assistance	50,000
4033R	Child Support Enforcement Incentive	366,761
4034R	Child Support Enforcement IV-D	2,917,326
4046R	Federal Bond Interest Subsidy	711,434
4100R	NC Health Services	233,180
4103R	NC Breastfeeding Peer Counselor	120,536
4104R	NC Health Promotion	6,285
4105R	NC TB Project	90,091
4106R	NC CDC TB Project	32,202
4108R	NC Communicable Disease	25,762
4109R	NC Immun Action Plan	146,804
4115R	NC School Health Initiative	189,406
4131R	NC Community Transportation Grant	420,000
4145R	NC Family Planning	373,554
4150R	NC WIC Administration	175,000
4151R	NC WIC Nutrition Education	531,360
4152R	NC WIC Client Services	1,790,440
4153R	NC WIC Breastfeeding Program	160,000
4165R	NC Child Health	196,604
4166R	NC Child Care Coordination	50,573
4170R	NC Maternal Health	236,334
4171R	NC Breast & Cervical Cancer	87,633
4174R	NC Child Fatality Prevention	3,666
4175R	NC Aids Control	25,000
4185R	NC Environmental Health	7,730
4187R	Regional Bio-Terrorism Grant	72,500
4202R	NC Workfirst	89,176
4211R	NC DHR-Smart Start	51,576
4264R	MCO-Alliance	57,375
4300R	NC SSBG Other Services & Training	1,483,271
4302R	NC Food Stamp Recovery Incentive	85,456
4304R	NC Food Stamp Administration	3,140,949
4311R	NC DMA Medicaid Reimbursement Transportation	446,700
4315R	NC CCDF - Administration	818,695
4316R	NC Permanency Planning	86,435
4318R	NC Share the Warmth	8,245
4324R	NC IV-E Administration	2,405,271

REVENUE BY FUND AND SOURCE

<u>Revenue #</u>	<u>Description</u>	<u>Amount</u>
4327R	NC Adopt Assist IV-B Nas	83,651
432AR	NC AFDC IV-D	21,426
432FR	NC CSE Shares-IVE	5,138
432GR	NC CSE Shares-SFHF	66,235
432JR	NC Foster Care Board	3,697,179
4335R	NC Energy Program	138,778
4339R	NC Domestic Violence Grant	24,179
433AR	NC Emergency Shelter Grant	10,718
433ER	NC Special Links	25,000
4340R	NC Family Violence Grant	46,308
4346R	NC Medical Assistance Administration	5,288,184
4348R	NC Medicaid Case Management	38,796
434BR	NC Adult Protective Services	26,184
434CR	NC Health Choice	204,922
4352R	NC Adult Day Care	158,000
4353R	NC Links	146,635
4355R	NC Crisis Intervention	3,245,819
435AR	NC TANF	5,449,666
435GR	NC TANF Incentives	9,872
435HR	NC AFDC Incentives	1,500
435KR	NC FVPSA	23,738
4361R	NC Workfirst Transportation	850
4369R	NC Child Care & Development	16,892,481
4379R	NC Miscellaneous	1,000
4402R	NC Library Programs Grant	306,392
4403R	NC Raising a Reader	101,593
4510R	NC Soil Conservation Cost Share Program	26,123
4511R	NC Soil/Water Dist Projects	3,600
453GR	Golden Leaf Grant- Vander Sewer Extension	323,680
4576R	NC Crime Commission Grant	71,487
4592R	NC Emergency Management Subsidy	62,500
4602R	FTCC/Library Memorandum of Agreement	52,600
460BR	Advisory Council	2,000
460CR	Horticulture	5,000
460ER	Field Crops	3,000
460FR	Home Economics	5,000
460HR	4-H	15,000
460YR	Commerical Horticulture	3,500
460ZR	Livestock	1,000
4611R	CSC Facilities Fees	450,000
4617R	Reynolds Diabetes Education Grant	51,500
4619R	CC School Health	545,124
4620R	ABC 5-Cents Tax Revenue	74,030
4621R	ABC Profit For Education	198,924
4640R	Other Municipalities Planning	92,213
4684R	Concealed Weapon Permit	210,000

REVENUE BY FUND AND SOURCE

Revenue #	Description	Amount
4685R	NC Precious Metals Permits	5,000
4693R	Storm Water Utility	68,513
40R	Restricted Intergovernmental	55,977,368
5000R	Single Family Dwelling	300,000
5005R	Manufactured Home	22,000
5010R	Building Inspection	95,000
5015R	Electrical Inspection	50,000
5020R	Heating A/C Inspection	35,000
5025R	Plumbing Inspection	15,000
5030R	Zoning	11,000
5035R	General Contractor Permit Fee	4,500
5040R	County Demolition	13,000
5045R	Interest County Demolition	500
5050R	Miscellaneous Inspection/Permit	9,000
5205R	Marriage License	85,213
5305R	Register Of Deeds Fees	1,441,737
5306R	NC Vital Records Certified Copy	2,200
50R	Licenses and Permits	2,084,150
6002R	Medicaid NC TB Control	10,000
6003R	Medicaid Diabetes Education	63,197
6004R	Medicaid NC STD	34,000
6007R	Medicaid Express Care	54,000
6008R	Medicaid NC Primary Care	175,000
6009R	Express Care Fees	441,512
6010R	Plot Plans	95,000
6015R	Rabies Clinic	23,717
6018R	Environmental Health Fees	140,000
6019R	Diabetes Education Clinic Fees	73,206
6020R	Medical Clinic Fees	99,500
6021R	Carolina Access Capitation Fees	130,000
6023R	Lab Fees	199,050
6025R	Family Planning Fees	27,000
6027R	Case Management Fees	1,446,815
6028R	BCCCP Fees	300
6031R	Child Health Fees	15,000
6034R	Maternal Health Fees	8,400
6036R	Pap Clinic	2,100
6037R	Medical Record Fees	7,000
6039R	Miscellaneous Fees	3,000
603AR	Dental Clinic Fees	18,000
6041R	Jail Health Fees	7,000
6045R	Escrow NC Child/Maternal Health	808,000
6047R	Pharmacy Services	410,450
6105R	Book Fines	325,000

REVENUE BY FUND AND SOURCE

Revenue #	Description	Amount
6107R	Non-Resident Library Fees	20,000
6120R	Sale Of Books	3,000
6352R	Printing Fees	84,000
6405R	Process Fees	500,000
6410R	Jail Fees	25,000
6411R	ID Fees	160,000
6421R	Social Services Security Fees	76,580
6422R	Health Dept Security Fees	99,403
6423R	Security Board Of Education	1,552,945
6425R	CSC Officer Fees	48,000
6427R	Cumberland County Child Support Enforcement	451,927
6428R	Noise Ordinance Penalty	100
6430R	CSC Restitution	4,000
6440R	Commission Property Sale	21,000
6467R	Wrecker Dispatch Fees	14,000
6470R	Wrecker Inspection Fees	23,000
6505R	CFVH Eligibility Specialist	19,744
6511R	DSS Enrollment Fees	64,300
6512R	DSS Service Fees	2,400
6513R	Relative Adoption	4,400
6514R	Independent Placement Study	2,100
6525R	Family Violence	6,526
6540R	CP&L Energy Assistance	14,990
6601R	Soil - Newsletter Ads	900
6604R	Local Fees/Fines Fire Code	40,000
6610R	Child Support Enforcement NPA	16,738
6615R	Shelter Fees	24,781
6617R	SE Lab Animal Farm	9,252
6619R	Spay/Neuter	124,223
6620R	Microchip Fees - Adoption	22,857
6621R	Microchip Fees - Reclaim	6,459
6622R	Euthanasia Fees	1,725
6630R	Garage Labor Fees	175,000
6632R	Supply Fees	1,200
6635R	Towing & Storage Fees	6,000
6640R	Land Records Fees	2,300
6657R	Emergency 911 Reimbursment	251,986
6658R	Bragg 911 Reimbursement	5,000
6659R	Fayetteville 911 Reimbursement	127,512
6660R	Planning Rezoning Fees	18,800
6662R	Planning Projects Fees	200,000
6669R	County Dept Sign Fee	25,000
6670R	Tax Supervisor Copies	2,450
60R	Sales and Services	8,875,845

REVENUE BY FUND AND SOURCE

Revenue #	Description	Amount
4687R	Contributions to Sheriff	25
7002R	Interest Income	110,000
7601R	Rent No Till Drill	8,000
7605R	Bond Escrow	100
7625R	Postage	181,444
7631R	Pet Smart Charities	17,680
7637R	Citations-Animal Control	59,610
7670R	Miscellaneous	26,100
7690R	Fire Chief's Association	4,000
7705R	Lease Land CFVMC	3,615,271
7715R	Rent Buildings	82,056
7717R	Rent Division of Social Services	56,238
70R	Miscellaneous	4,160,524
9115R	Transfer from County School Fund 106	7,412,485
9118R	Transfer from Crown Fund 620	55,193
9124R	Transfer from Food & Beverage Tax Fund 114	53,474
9138R	Transfer from 2009 QSCB Projects Fund 019	306
9148R	Transfer from Special Fire District Tax Fund 469	24,000
9901R	Fund Balance Appropriated	6,350,977
9903R	Fund Balance Appropriated Health	434,074
9908R	Fund Balance Appropriated Economic Incentives	672,774
9909R	Fund Balance Appropriated Water & Sewer	500,000
9911R	Fund Balance Appropriated Mental Health	2,834,789
9913R	Fund Balance Appropriated Special Purposes	2,422,378
90R	Other Financing Sources	20,760,450
	Total Revenues	\$ 312,750,398
	104 - Emergency Telephone System Fund	
3316R	City of Fayetteville	\$ 5,000
4643R	Wireless 911	1,074,719
7002R	Interest Income	1,500
9901R	Fund Balance Appropriated	1,260,042
	Total Revenues	\$ 2,341,261
	106 - County School Fund	
2512R	Sales Tax 1/2-Cent School Article 40	\$ 2,833,333
2513R	Sales Tax 1/2-Cent School Article 42	5,666,667
3220R	Fayetteville Sales Tax Equalization	800,000
4578R	NC Lottery Proceeds	3,600,000
	Total Revenues	\$ 12,900,000

REVENUE BY FUND AND SOURCE

Revenue #	Description	Amount
114 - Prepared Food & Beverage Tax		
1015R	Food & Beverage Tax	\$ 5,412,689
1120R	Food & Beverage Tax All Prior	45,000
1225R	Interest & Penalty - Food & Occupancy	40,000
7002R	Interest Income	1,000
9901R	Fund Balance Appropriated	413,210
	Total Revenues	\$ 5,911,899
115 - Group Insurance Fund		
6047R	Pharmacy Services	\$ 70,000
6060R	Pharmacy Over-The-Counter (OTC)	12,000
7002R	Interest Income	1,500
7651R	PPO Employee	1,940,000
7652R	PPO Employer	8,906,707
7655R	Non-Participating BCBS Match	3,952,468
7656R	BOE Medical	10,000
	Total Revenues	\$ 14,892,675
116 - Employee Flexible Benefit Fund		
7615R	Employee Salary Deductions	\$ 550,000
117 - Vehicle Insurance Fund		
7684R	Insurance Payments For Replacement Items	\$ 500,000
118 - Retiree Insurance Fund		
7002R	Interest Income	\$ 800
7652R	PPO Employer	4,001,373
7687R	Premiums Retirees	200,000
	Total Revenues	\$ 4,202,173
120 - Workers' Compensation		
7002R	Interest Income	\$ 3,500
7619R	Workers' Compensation	1,325,758
9110R	Transfer From General Fund	500,000
	Total Revenues	\$ 1,829,258
133 - Workforce Development Fund		
3410R	FTCC Reimbursement	\$ 3,500
139 - Senior Aides		
4680R	Senior Aides Grant	\$ 556,336
6698R	Local Inkind Services	8,000
9110R	Transfer From General Fund	64,921
	Total Revenues	\$ 629,257

REVENUE BY FUND AND SOURCE

Revenue #	Description	Amount
230 - Federal Forfeiture - Justice		
9901R	Fund Balance Appropriated	\$ 173,090
240 - Injured Animal Stabilization		
4697R	Injured Animal Stabilization	\$ 8,000
9901R	Fund Balance Appropriated	4,884
90R	Other Financing Sources	4,884
Total Revenues		\$ 12,884
252 - Eastover Sanitary District		
4678R	Facility Investment Fee	\$ 1,920
6681R	Tap Fees	23,000
668AR	Water Sales	792,000
668BR	Water Availability Fee	644,196
668CR	Sewer Sales	224,580
668DR	Sewer Availability Fee	75,130
668ER	Application/Transfer Fee	22,500
668FR	Late/Reconnect Fee	20,000
7002R	Interest Income	200
7670R	Miscellaneous	200
9136R	Transfer from Eastover Sanitary District General Fund 252	22,102
Total Revenues		\$ 1,825,828
253 - NORCRESS Water & Sewer		
4603R	NORCRESS Administration	\$ 14,000
4606R	Lift Station M&R Fee	37,000
460TR	Debt Service Fee	88,000
6678R	Chemical Surcharge Fee	67,410
6679R	Lateral/Tap Construction Fee	7,500
6686R	NORCRESS Sewer Fees	264,175
9901R	Fund Balance Appropriated	165,000
Total Revenues		\$ 643,085
255 - Kelly Hills Water & Sewer		
6689R	M&R Water & Sewer Fees	\$ 4,000
9901R	Fund Balance Appropriated	9,000
90R	Other Financing Sources	9,000
Total Revenues		\$ 13,000
256 - Southpoint Water		
668AR	Water Sales	\$ 35,392
668BR	Water Availability Fee	4,608
Total Revenues		\$ 40,000

REVENUE BY FUND AND SOURCE

Revenue #	Description	Amount
257 - Eastover Sanitary District Debt Service		
9135R	Transfer from ESD General Fund 252	\$ 785,273
420 - Recreation Fund		
1000R	Taxes Current Year	\$ 4,041,575
1010R	Motor Vehicle Tax Current Year	349,522
1101R	Taxes 1st Prior Year	30,844
1102R	Taxes 2nd Prior Year	6,024
1115R	Motor Vehicle Tax 1st Prior	51,208
1116R	Motor Vehicle Tax 2nd Prior	1,765
1220R	Interest	15,539
1230R	Late Listing Penalty	8,754
7002R	Interest Income	500
9901R	Fund Balance Appropriated	291,000
Total Revenues		\$ 4,796,731
430 - Juvenile Crime Prevention		
432JR	NC Foster Care Board	\$ 242,760
4382R	NC JCP Dispute Resolution	59,457
4386R	NC JCP Restitution	86,545
438AR	NC JCP Find-A-Friend	150,175
438CR	NC JCP Intensive Services	100,000
438DR	NC JCP JAC	251,750
438FR	JCP Find-A-Friend GATE	59,696
438NR	NC JCP Calvary Community Center	71,369
438PR	NC JCP Families & Courts Together (FACT)	139,921
4399R	NC JCP Residential Group Home	293,855
6694R	JAC In-Kind	29,790
6696R	Staff Support	15,500
669AR	Find-A-Friend In-Kind	38,095
669CR	Restitution In-Kind	13,151
669FR	Dispute Resolution In-Kind	18,096
669WR	In-Kind Families & Courts Together (FACT)	20,234
9110R	Transfer From General Fund	390,171
9901R	Fund Balance Appropriated	94,243
Total Revenues		\$ 2,074,808
446 - County Community Development		
4072R	CD Emergency Solutions Grant	\$ 217,316
4539R	CDBG Entitlement	902,145
453FR	NC Urgent Repair Program	15,000
4624R	Program Income Economic Development	30,000
4625R	Program Income Housing Rehabilitation	170,000
9110R	Transfer From General Fund	88,344
Total Revenues		\$ 1,422,805

REVENUE BY FUND AND SOURCE

Revenue #	Description	Amount
447 - Community Development Home		
4538R	H.O.M.E Grant	\$ 287,201
4625R	Program Income Housing Rehabilitation	40,000
4628R	Program Income 1st Time Home	60,000
462AR	Program Income Afford Housing	100,000
9110R	Transfer From General Fund	<u>64,620</u>
	Total Revenues	\$ 551,821
448 - Com Dev Support Housing		
4535R	HUD Grant NC-19B95-0644	\$ 138,865
7670R	Miscellaneous	5,000
9901R	Fund Balance Appropriated	<u>40,000</u>
	Total Revenues	\$ 183,865
449 - PATH		
4205R	NC Path Grant	\$ 192,098
9128R	Transfer from Fund 101	<u>68,393</u>
	Total Revenues	\$ 260,491
451 - Transit Planning NC91-08-010		
4004R	Federal Transit Planning	\$ 56,480
4540R	Transit Planning	7,060
4632R	Fayetteville Planning Dept	4,801
4640R	Other Municipalities Planning	635
6664R	Planning Dept In-Kind	<u>1,624</u>
	Total Revenues	\$ 70,600
452 - US DOT 104 (F)		
4541R	NC DOT Grant PI 112	\$ 549,200
4632R	Fayetteville Planning Department	84,864
4634R	Fayetteville In Kind	12,500
4640R	Other Municipalities Planning	11,232
6664R	Planning Dept In-Kind	<u>28,704</u>
	Total Revenues	\$ 686,500
454 - NC Elderly-Handicapped Transportation		
4361R	NC Workfirst Transportation	\$ 110,673
453DR	NC RGP Grant	153,818
4545R	EDTAP Funds	135,398
4546R	5310 Grant Non Medical Transportation	405,000
4547R	5316 Grant Jobs Access Reverse Commute	50,000
4548R	NC CTP Grant	67,605
460UR	Transportation Reimbursement	187,562

REVENUE BY FUND AND SOURCE

<u>Revenue #</u>	<u>Description</u>	<u>Amount</u>
6698R	Local Inkind Services	55,000
9110R	Transfer From General Fund	<u>101,533</u>
	Total Revenues	\$ 1,266,589
469 - Special Fire District Tax		
1000R	Taxes Current Year	\$ 740,796
1010R	Motor Vehicle Tax Current Year	82,125
1101R	Taxes 1st Prior Year	6,000
1102R	Taxes 2nd Prior Year	600
1115R	Motor Vehicle Tax 1st Prior	6,000
1116R	Motor Vehicle Tax 2nd Prior	250
1220R	Interest	2,000
1230R	Late Listing Penalty	750
7002R	Interest Income	<u>250</u>
	Total Revenues	\$ 838,771
470 - Beaver Dam Fire District		
1000R	Taxes Current Year	\$ 119,265
1010R	Motor Vehicle Tax Current Year	11,313
1101R	Taxes 1st Prior Year	2,500
1102R	Taxes 2nd Prior Year	425
1115R	Motor Vehicle Tax 1st Prior	2,000
1116R	Motor Vehicle Tax 2nd Prior	200
1220R	Interest	1,000
1230R	Late Listing Penalty	<u>250</u>
	Total Revenues	\$ 136,953
472 - Bethany Fire District		
1000R	Taxes Current Year	\$ 180,522
1010R	Motor Vehicle Tax Current Year	22,430
1101R	Taxes 1st Prior Year	1,800
1102R	Taxes 2nd Prior Year	300
1115R	Motor Vehicle Tax 1st Prior	3,300
1116R	Motor Vehicle Tax 2nd Prior	200
1220R	Interest	1,000
1230R	Late Listing Penalty	<u>200</u>
	Total Revenues	\$ 209,752
473 - Bonnie Doone Fire District		
1000R	Taxes Current Year	\$ 3,011
1010R	Motor Vehicle Tax Current Year	<u>63</u>
	Total Revenues	\$ 3,074
474 - Cotton Fire District		
1000R	Taxes Current Year	\$ 715,054
1010R	Motor Vehicle Tax Current Year	60,290

REVENUE BY FUND AND SOURCE

<u>Revenue #</u>	<u>Description</u>	<u>Amount</u>
1101R	Taxes 1st Prior Year	5,250
1102R	Taxes 2nd Prior Year	750
1115R	Motor Vehicle Tax 1st Prior	8,000
1116R	Motor Vehicle Tax 2nd Prior	500
1220R	Interest	3,400
1230R	Late Listing Penalty	3,000
	Total Revenues	\$ 796,244
476 - Cumberland Road Fire District		
1000R	Taxes Current Year	\$ 443,447
1010R	Motor Vehicle Tax Current Year	39,119
1101R	Taxes 1st Prior Year	4,400
1102R	Taxes 2nd Prior Year	500
1115R	Motor Vehicle Tax 1st Prior	7,000
1116R	Motor Vehicle Tax 2nd Prior	350
1220R	Interest	2,000
1230R	Late Listing Penalty	500
	Total Revenues	\$ 497,316
478 - Eastover Fire District		
1000R	Taxes Current Year	\$ 160,117
1010R	Motor Vehicle Tax Current Year	13,746
1101R	Taxes 1st Prior Year	1,900
1102R	Taxes 2nd Prior Year	150
1115R	Motor Vehicle Tax 1st Prior	2,200
1116R	Motor Vehicle Tax 2nd Prior	200
1220R	Interest	1,000
1230R	Late Listing Penalty	500
	Total Revenues	\$ 179,813
480 - Godwin Falcon Fire District		
1000R	Taxes Current Year	\$ 74,844
1010R	Motor Vehicle Tax Current Year	6,899
1101R	Taxes 1st Prior Year	1,300
1102R	Taxes 2nd Prior Year	250
1115R	Motor Vehicle Tax 1st Prior	800
1116R	Motor Vehicle Tax 2nd Prior	100
1220R	Interest	500
1230R	Late Listing Penalty	500
	Total Revenues	\$ 85,193
482 - Grays Creek Fire District		
1000R	Taxes Current Year	\$ 621,194
1010R	Motor Vehicle Tax Current Year	69,576
1101R	Taxes 1st Prior Year	8,000
1102R	Taxes 2nd Prior Year	1,600

REVENUE BY FUND AND SOURCE

<u>Revenue #</u>	<u>Description</u>	<u>Amount</u>
1115R	Motor Vehicle Tax 1st Prior	10,000
1116R	Motor Vehicle Tax 2nd Prior	500
1220R	Interest	4,200
1230R	Late Listing Penalty	800
	Total Revenues	\$ 715,870
484 - Lafayette Village Fire Dist		
1000R	Taxes Current Year	\$ 56
486 - Lake Rim Fire District		
1000R	Taxes Current Year	\$ 10,682
1010R	Motor Vehicle Tax Current Year	237
1101R	Taxes 1st Prior Year	200
1115R	Motor Vehicle Tax 1st Prior	50
1220R	Interest	20
1230R	Late Listing Penalty	30
	Total Revenues	\$ 11,219
490 - Manchester Fire District		
1000R	Taxes Current Year	\$ 74,787
1010R	Motor Vehicle Tax Current Year	10,204
1101R	Taxes 1st Prior Year	1,400
1102R	Taxes 2nd Prior Year	300
1115R	Motor Vehicle Tax 1st Prior	1,400
1116R	Motor Vehicle Tax 2nd Prior	80
1220R	Interest	500
1230R	Late Listing Penalty	200
	Total Revenues	\$ 88,871
492 - Pearces Mill Fire District		
1000R	Taxes Current Year	\$ 680,034
1010R	Motor Vehicle Tax Current Year	72,145
1101R	Taxes 1st Prior Year	6,000
1102R	Taxes 2nd Prior Year	1,000
1115R	Motor Vehicle Tax 1st Prior	15,000
1116R	Motor Vehicle Tax 2nd Prior	600
1220R	Interest	3,500
1230R	Late Listing Penalty	2,000
	Total Revenues	\$ 780,279
494 - Stedman Fire District		
1000R	Taxes Current Year	\$ 122,475
1010R	Motor Vehicle Tax Current Year	13,862
1101R	Taxes 1st Prior Year	1,400
1102R	Taxes 2nd Prior Year	250
1115R	Motor Vehicle Tax 1st Prior	1,800

REVENUE BY FUND AND SOURCE

Revenue #	Description	Amount
1116R	Motor Vehicle Tax 2nd Prior	150
1220R	Interest	900
1230R	Late Listing Penalty	100
	Total Revenues	\$ 140,937
495 - Stoney Point Fire District		
1000R	Taxes Current Year	\$ 809,225
1010R	Motor Vehicle Tax Current Year	71,615
1101R	Taxes 1st Prior Year	4,000
1102R	Taxes 2nd Prior Year	500
1115R	Motor Vehicle Tax 1st Prior	7,200
1116R	Motor Vehicle Tax 2nd Prior	400
1220R	Interest	2,700
1230R	Late Listing Penalty	450
	Total Revenues	\$ 896,090
496 - Vander Fire District		
1000R	Taxes Current Year	\$ 773,847
1010R	Motor Vehicle Tax Current Year	71,408
1101R	Taxes 1st Prior Year	8,000
1102R	Taxes 2nd Prior Year	1,500
1115R	Motor Vehicle Tax 1st Prior	10,000
1116R	Motor Vehicle Tax 2nd Prior	500
1220R	Interest	4,500
1230R	Late Listing Penalty	1,000
	Total Revenues	\$ 870,755
498 - Wade Fire District		
1000R	Taxes Current Year	\$ 76,239
1010R	Motor Vehicle Tax Current Year	6,740
1101R	Taxes 1st Prior Year	1,000
1102R	Taxes 2nd Prior Year	300
1115R	Motor Vehicle Tax 1st Prior	800
1116R	Motor Vehicle Tax 2nd Prior	25
1220R	Interest	400
1230R	Late Listing Penalty	100
	Total Revenues	\$ 85,604
499 - Westarea Fire District		
1000R	Taxes Current Year	\$ 1,048,439
1010R	Motor Vehicle Tax Current Year	73,637
1101R	Taxes 1st Prior Year	9,500
1102R	Taxes 2nd Prior Year	1,800
1115R	Motor Vehicle Tax 1st Prior	11,000
1116R	Motor Vehicle Tax 2nd Prior	550

REVENUE BY FUND AND SOURCE

Revenue #	Description	Amount
1220R	Interest	4,800
1230R	Late Listing Penalty	1,100
	Total Revenues	\$ 1,150,826
620 - Crown Center Fund		
6702R	Auditorium Building Rent	\$ 620,000
6704R	Auditorium Equipment Rent	215,000
6706R	Auditorium Recovered Expense	500,000
6710R	Auditorium Facility Surcharge	294,500
6714R	Auditorium Miscellaneous	7,500
6715R	Auditorium Ticket Rebates	85,500
6716R	Auditorium Box Office Fee	5,000
6718R	Auditorium Concessions	498,750
6720R	Auditorium Marketing Revenue	199,500
9124R	Transfer from Food & Beverage Tax Fund 114	3,389,854
	Total Revenues	\$ 5,815,604
621 - Civic Center Motel Tax		
2600R	Room Occupancy Tax Auditorium	\$ 1,228,379
7002R	Interest Income	500
	Total Revenues	\$ 1,228,879
623 - Debt Service - Crown		
7002R	Interest Income	\$ 50
9124R	Transfer from Food & Beverage Tax Fund 114	2,463,975
9139R	Transfer from Hotel/Motel Fund 621	1,228,879
	Total Revenues	\$ 3,692,904
625 - Solid Waste		
1220R	Interest	\$ 24,238
1600R	Solid Waste User Current	4,914,057
1601R	Solid Waste User 1 Prior	64,537
1602R	Solid Waste User 2 Prior	9,925
1610R	Solid Waste User All Prior	6,826
4590R	NC Tire Disposal	350,000
4591R	NC White Goods Disposal	124,178
459DR	Electronics Management Program	20,686
5920R	Gas Extraction Lease	11,388
6155R	Sale Of Recyclable Materials	884,022
6170R	Commercial Garbage Fees	2,602,132
7002R	Interest Income	81,994
7666R	Environmental Enforcement	6,000
9901R	Fund Balance Appropriated	1,525,714
	Total Revenues	\$ 10,625,697

REVENUE BY FUND AND SOURCE

Revenue #	Description	Amount
630 - General Litigation Fund		
7002R	Interest Income	\$ 800
9110R	Transfer From General Fund	102,200
	Total Revenues	\$ 103,000
824 - Tourism Development Authority		
1225R	Interest & Penalty - Food & Occupancy	\$ 30,000
2602R	Room Occupancy Tax Tourism	4,940,477
2605R	Room Occupancy Tax All Prior	29,523
	Total Revenues	\$ 5,000,000
850 - Inmate Welfare Fund		
7002R	Interest Income	\$ 50
7621R	Commissions Telephone	155,000
7622R	Sales Canteen	430,000
7670R	Miscellaneous	500
	Total Revenues	\$ 585,550
870 - Leo Special Separation Allow		
4618R	Contributions to LEO	\$ 452,376
7002R	Interest Income	750
	Total Revenues	\$ 453,126
875 - Cumberland Cemetery Trust		
7002R	Interest Income	\$ 100
7665R	Burial Fees	2,700
	Total Revenues	\$ 2,800
Multi-Year Capital Project Funds		
002 - Detention Facility Construction Project		
1000R	Taxes Current Year	\$ 3,467,615
1010R	Motor Vehicle Tax Current Year	274,933
9110R	Transfer From General Fund	10,778,585
9250R	Funds To Be Provided in Future Years	423,433
	Total Revenues	\$ 14,944,566
007 - Solid Waste Cell Construction		
7002R	Interest Income	\$ 64,550
9197R	Prior Year Transfer from Solid Waste Fund 625	4,789,273
	Total Revenues	\$ 4,853,823
012 - Eastover Sanitary District Sewer Project		
9135R	Transfer from Eastover Sanitary District General Fund 252	\$ 50,000

REVENUE BY FUND AND SOURCE

<u>Revenue #</u>	<u>Description</u>	<u>Amount</u>
016 - Western Branch Library		
9110R	Transfer From General Fund	\$ 402,962
9215R	Sale Of COPS	5,285,165
9292R	Premium on COPS Sold	29,059
	Total Revenues	\$ 5,717,186
017 - Grays Creek Middle School		
7002R	Interest Income	\$ 216,033
7685R	Sales Tax Contractors	321,014
9205R	Installment/Purchase Revenue	20,000,000
	Total Revenues	\$ 20,537,047
018 - New Century Elementary School		
7002R	Interest Income	\$ 59,620
7685R	Sales Tax Contractors	218,703
9215R	Sale Of COPS	17,139,835
9292R	Premium on COPS Sold	99,693
	Total Revenues	\$ 17,517,851
019 - Qualified School Construction Bond Projects		
7002R	Interest Income	\$ 23,770
9215R	Sale Of COPS	15,900,000
	Total Revenues	\$ 15,923,770
020 - Eastover Sanitary District Water II Project		
4008R	USDA Rural Develop Grant	\$ 1,797,700
6681R	Tap Fees	157,000
7002R	Interest Income	6,185
7670R	Miscellaneous	2,006
7685R	Sales Tax Contractors	239,684
9135R	Transfer from Eastover Sanitary District General Fund 252	100,000
9296R	Bond Anticipation Note Sale	6,177,000
	Total Revenues	\$ 8,479,575
021 - QSCB New Century Middle School		
7002R	Interest Income	\$ 11,997
9115R	Tnf from County School Fund 106	2,816,930
9138R	Transfer from 2009 QSCB Projects Fund 019	418,718
9215R	Sale Of COPS	14,805,000
	Total Revenues	\$ 18,052,645
022 - Southpoint Water & Sewer		
9205R	Installment/Purchase Revenue	\$ 540,802
023 - Overhills Sewer Project		
9110R	Transfer From General Fund	\$ 99,500
	Total All Funds	\$ 513,029,739

Cumberland County FY2014 Adopted Budget



James E. Martin
County Manager

Commissioners' Strategic Goals

- Ensure a safe and healthy community by providing needed services to our citizens in a timely manner.
- Provide adequate infrastructure consistent with orderly growth of a dynamic county.
- Promote economic development by creating and retaining jobs, and providing career opportunities, quality education, culture and recreational services.



Commissioners' Strategic Goals

- Educate, inform and engage employees, citizens, elected and appointed officials through effective and efficient communications.
- Employ motivated, professional and well-trained personnel who offer excellent customer service with **PRIDE**-- **P**rofessionalism, **R**espect, **I**ntegrity with accountability, **D**iversity and **E**xcellent customer service.



Budget Approach

- Base budget
 - Departmental operating expenditures maintained at FY2013 levels
- Supplemental request
 - Provides opportunity to request dollars for needs that are not addressed in base budget
 - One-time
 - Recurring
 - New positions

General Fund Budget

	Requested	Change	Recommended	Change	Adopted
Base Budget	\$ 303,228,319	\$ (3,193,606)	\$ 300,034,713	\$ (1,731,433)	\$ 298,303,280
Supplemental Request					
One-Time	4,952,433	724,596	5,677,029	1,594,128	7,271,157
Recurring	4,337,267	549,784	4,887,051	6,000	4,893,051
New Positions	6,252,842	(3,969,932)	2,282,910	-	2,282,910
Total Supplemental	15,542,542	(2,695,552)	12,846,990	1,600,128	14,447,118
Total General Fund	\$ 318,770,861	\$ (5,889,158)	\$ 312,881,703	\$ (131,305)	\$ 312,750,398

Budget Policy

- Sustainable fund balance appropriation
 - Limit fund balance appropriation to an amount that can be sustained on a recurring basis
- Align expenditures with recurring revenue and/or a sustainable fund balance appropriation
 - To increase expenditures, identify revenue source(s)



Budget Policy

- *Maintain minimum* unassigned fund balance - 10.0%
 - Transfer any excess to reserve fund or make an assignment of fund balance for specific **one-time** project/expenditures



Budget Highlights

- County-wide budget \$513,029,739
 - \$2,609,081 (0.51%) decrease

- General Fund budget \$312,750,398
 - \$8,678,343 (2.85%) increase
 - Law Enforcement \$5,537,253 (14.1%)

County-Wide Budget

■ General Fund	\$312,750,398	60.97%
■ Special Revenue	\$46,399,274	9.04%
■ Capital Projects	\$106,716,765	20.80%
■ Enterprise	\$24,630,270	4.80%
■ Internal Service	\$22,077,106	4.30%
■ Permanent & Pension	<u>\$455,926</u>	<u>0.09%</u>
Total	\$513,029,739	100.00%

Budget Highlights

- County-wide tax rate remains at 74-cents
- All fire districts tax remain at 10-cents
- Special Fire District tax 1¼-cents
 - Funds 5 low wealth districts for staffing & related equipment
 - 30% to Fire Chiefs' Association
- Recreation tax remains at 5-cents

Budget Highlights

- County school current expense \$76,220,676
 - Same as last year
- FTCC current expense \$9,552,404
 - \$389,099 (4.2%) increase
 - \$275,199 additional capital needs
 - \$669,801 for debt service

Budget Highlights

- General Fund - 52 new positions, \$2,219,777
 - 36 Positions to implement the phase-in hiring for the jail expansion (phase II)
 - Health Department
 - 1 Computer Systems Administrator for Admin
 - 8 Positions Jail Health
 - 4 Positions STD Clinic
 - 1 Physician for Adult Health Clinic
 - 1 Administrative Coordinator for Engineering Dept
 - 1 Maintenance Technician for Public Buildings

Classification & Pay Plan

- FY2014 recommended budgeted
 - Sets aside \$1.3 million to implement Phase II
 - Effective September 2013
 - Includes the Health and Social Services departments

General Fund Revenue

■ Ad valorem taxes		\$168,933,380
■ Real/personal property	147,855,162	
■ Motor vehicle	12,694,193	
■ Motor vehicle (one-time)	3,000,000	
■ Prior years	5,384,025	
■ Other taxes		41,522,008
■ Sales	39,384,123	
■ Other	2,137,885	
■ Unrestricted intergovernmental		10,436,673

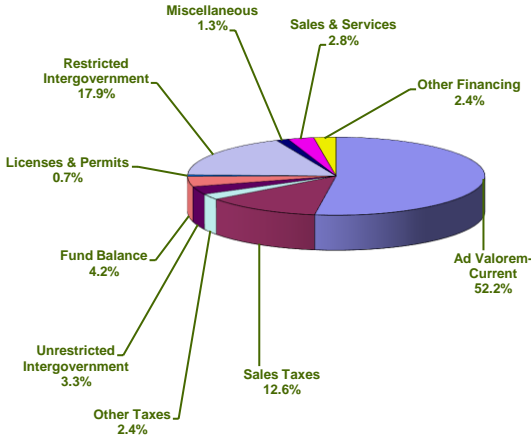
General Fund Revenue

■ Restricted intergovernmental	55,977,368
■ Licenses & permits	2,084,150
■ Sales & services	8,875,845
■ Miscellaneous	4,160,524
■ Interest	110,000
■ CFVMC	3,615,271
■ Other	435,253

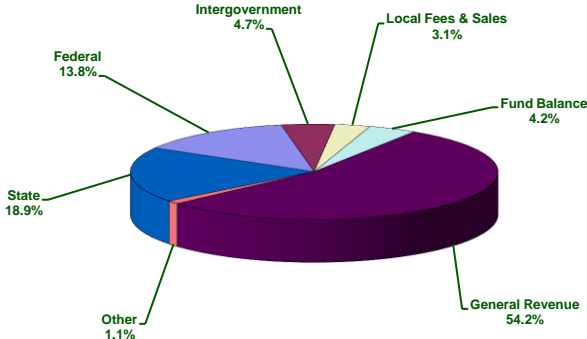
General Fund Revenue

■ Transfers	7,545,458
■ Fund balance appropriated	13,214,992
■ Health Department	434,074
■ Water & sewer	500,000
■ Economic incentives	672,774
■ Mental Health	2,834,789
■ Special purposes	2,422,378
■ General	6,350,977
Total	\$312,750,398

General Fund Revenue by Category



General Fund Revenue by Source



General Fund Expenditures

■	Personnel	\$123,107,083
■	Basic operating	23,626,243
■	Other charges & services	4,835,330
■	Capital outlay	1,438,650
■	Other	<u>533,786</u>
	<i>Department total(49.09%)</i>	<i>\$153,541,062</i>
■	Social Service programs	26,710,191
■	Debt service	25,665,067

General Fund Expenditures

■	Community funding	1,485,618
■	Transfers	1,311,789
■	Education	
	■ County schools current expense	76,220,676
	■ FTCC current expense	9,552,404
	■ Other	1,312,208
■	Miscellaneous	<u>16,951,383</u>
	<i>Total</i>	<i>\$312,750,398</i>

Mental Health Activities

Cape Fear Valley Health System	
Crisis Intervention Drop-Off Center	1,550,000
23-Hour Crisis Bed Unit	500,000
Roxie Avenue	<u>350,000</u>
	\$ 2,400,000
CFVMV one-time capital	<u>1,875,609</u>
	\$ 4,275,609
Mental Health Other	
MH services (Alliance)	2,400,000
Personnel	201,850
Operating	154,034
Alliance one-time contribution	1,584,000
Sobriety Court	80,315
Majors program	95,000
Reclaiming Futures	60,000
Court Ordered Care	<u>125,000</u>
	\$ 4,700,199
Total Mental Health Activities	<u><u>\$ 8,975,808</u></u>

Community Funding

Organization	FY 2013 Adopted	FY 2014 Requested	FY 2014 Recommended	FY 2014 Adopted
Airborne Special Operations Museum	200,000	200,000	200,000	200,000
Arts Council	80,000	80,000	80,000	80,000
Boys and Girls Club	10,000	10,000	10,000	10,000
BRAC-Regional Alliance	25,000	30,000	30,000	30,000
Cape Fear Botanical Garden	6,642	8,000	6,642	6,642
Cape Fear Regional Bureau for Community Action	12,150	25,000	12,150	12,150
Cape Fear River Assembly	11,674	11,674	11,674	11,674
Center for Economic Empowerment & Development	10,625	30,000	10,625	10,625
CC Coordinating Council on Older Adults/RSVP	105,489	100,215	100,215	100,215
CC Veterans Council	1,000	1,000	1,000	1,000
Child Advocacy Center	39,768	39,768	39,768	39,768
Communicare	40,000	40,000	40,000	40,000
Contact	6,874	6,874	6,874	6,874

Community Funding

Organization	FY 2013 Adopted	FY 2014 Requested	FY 2014 Recommended	FY 2014 Adopted
The Alliance for Economic Development	410,000	410,000	410,000	410,000
HIV Task Force	5,978	5,978	5,978	5,978
Hope Mills Chamber of Commerce	35,000	-	-	-
Mid Carolina Council of Governments	195,746	195,746	195,746	183,597
Mid Carolina Council of Governments- In Home Aides	24,734	24,734	24,734	-
N.C. Division of Vocational Rehabilitation	63,276	64,116	64,116	64,116
N.C. Forest Service	135,596	135,175	135,175	135,175
Salvation Army/Seasonal	35,000	35,000	35,000	35,000
SE NC Radio Reading	7,500	7,500	7,500	7,500
Second Harvest Food Bank of Southeast NC	15,000	35,000	15,000	15,000
Southeastern Economic Development Commission	31,943	31,943	31,943	31,943
Spring Lake Chamber of Commerce	35,000	-	-	-
Teen Involvement Program	5,978	5,978	5,978	5,978
United Way - 211	<u>5,500</u>	<u>5,500</u>	<u>5,500</u>	<u>5,500</u>
Total	1,555,473	1,539,201	1,485,618	1,448,735

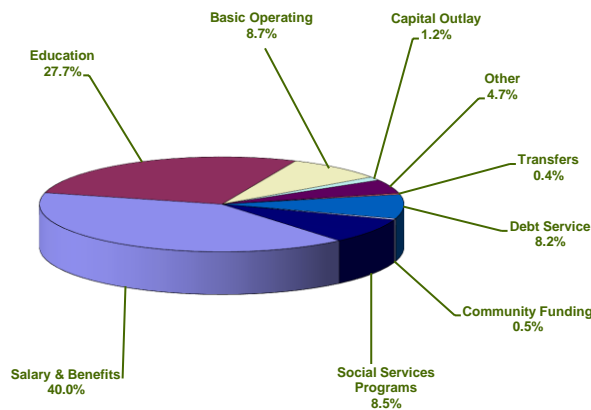
General Fund - Fund Balance

Total funds - July 1, 2012 (per audit)	<u>\$ 105,195,908</u>
Projected revenues - June 30, 2013	307,457,009
Projected expenditures - June 30, 2013	<u>(304,693,814)</u>
Projected results of FY2013 operations	<u>\$ 2,763,195</u>
Total other one-time adjustments	<u>(8,425,122)</u>
FY2013 net gain (deficit)	<u>\$ (5,661,927)</u>
Projected total funds available	99,533,981
Less: unspendable for inventories	(144,603)
Less: restricted for Register of Deeds	(623,297)
Less: restricted stabilization by state statute	(23,866,704)
Less: restricted stabilization by state statute- mental health	(2,982,121)
Less: committed for property revaluation	(465,259)
Less: assigned for tax/finance software	(7,175,000)
Less: assigned for water & sewer industrial expansion	(5,393,382)
Less: assigned for economic development incentive	(1,500,448)
Less: assigned for mental health services	(10,824,084)
Less: assigned for renovation & maintenance	(1,466,294)
Less: assigned special purposes	<u>(602,757)</u>
Projected undesignated fund balance-FY2013	44,490,032
Less: Projected fund balance appropriated for FY2014	<u>(13,214,992)</u>
Projected FY2013 net undesignated fund balance	<u>\$ 31,275,040</u>

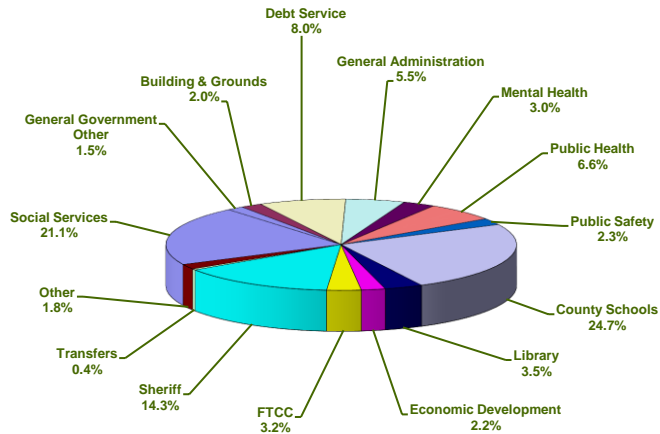
General Fund - Fund Balance

FY2014 base expenditure budget	300,034,713
Recurring additions	5,042,380
One-time additions	5,390,395
Supplemental new positions	2,282,910
FY2014 adopted expenditure budget	<u>\$ 312,750,398</u>
FY2014 revenue budget	
General revenue	\$ 286,161,795
Ad valorem tax growth (current)	4,174,449
Sales tax growth	1,352,937
Transfers	7,544,434
Total recurring revenue	<u>\$ 299,233,615</u>
Supplemental recurring revenue	(3,197,318)
Supplemental one-time revenue - vehicle tax	3,000,000
Supplemental one-time revenue - other	499,109
Total recurring and one-time revenue	<u>\$ 299,535,406</u>
Fund balance unassigned	6,350,977
Fund balance assigned from water & sewer industrial expansion	500,000
Fund balance assigned from health	434,074
Fund balance assigned from mental health	2,834,789
Fund balance assigned from economic development incentive	672,774
Fund balance assigned from special purposes	2,422,378
Total fund balance appropriated	13,214,992
FY2014 total revenue budget	<u>\$ 312,750,398</u>
% reserve remaining	10.00%

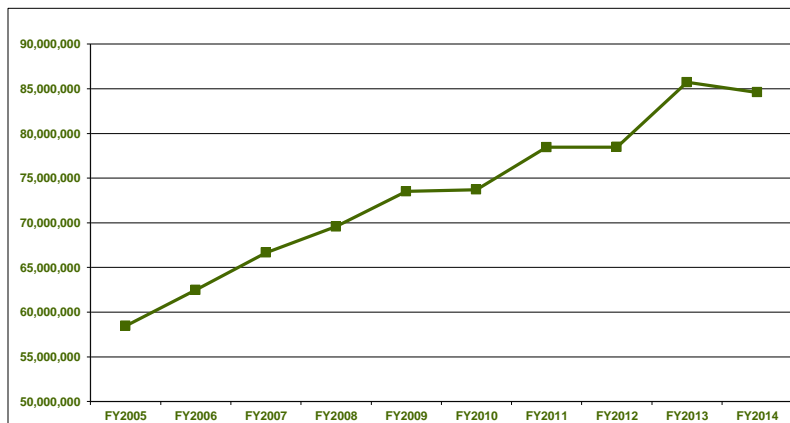
General Fund Expenditures by Category



GF Expenditures by Function

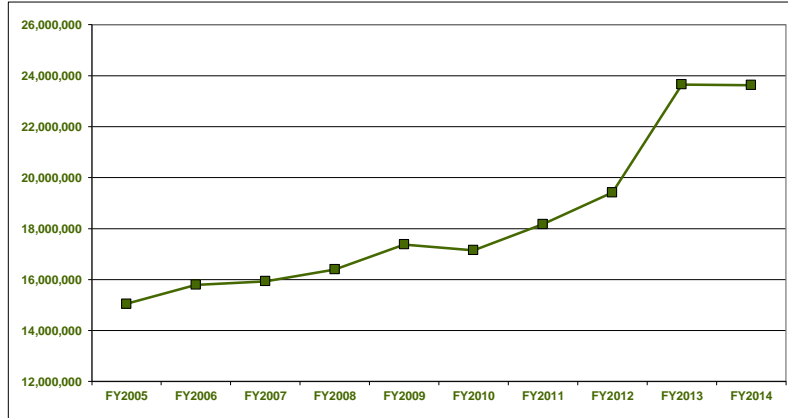


Salary Expenditures



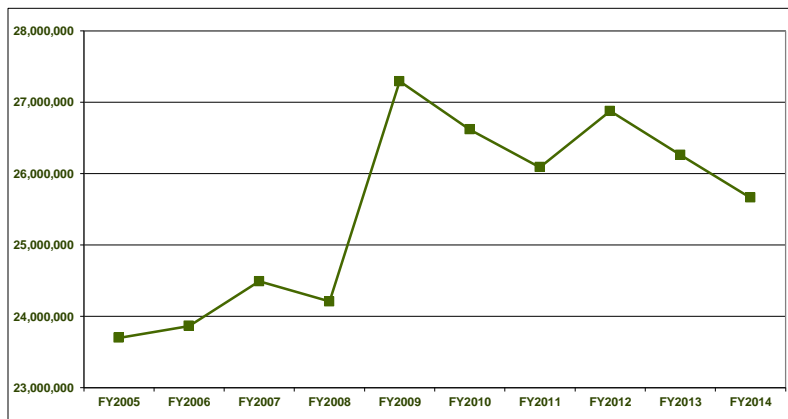
FY2005	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014
\$58.4M	\$62.5M	\$66.7M	\$69.6M	\$73.5M	\$73.7M	\$78.5M	\$78.5M	\$85.8M	\$84.6M

Basic Operating Expenditures



FY2005	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014
\$15.0M	\$15.8M	\$15.9M	\$16.4M	\$17.4M	\$17.1M	\$18.2M	\$19.4M	\$23.7M	\$23.6M

General Fund Debt Service



FY2005	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014
\$23.7M	\$23.9M	\$24.5M	\$24.2M	\$27.3M	\$26.6M	\$26.1M	\$26.9M	\$26.3M	\$25.7M

County Schools Current Expense



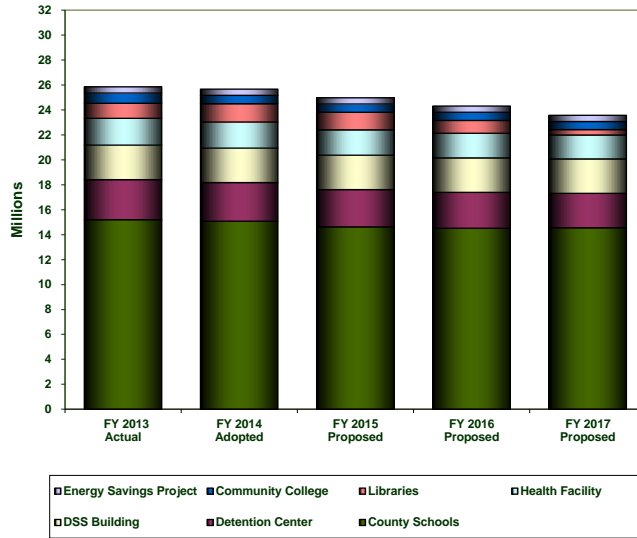
FY2005	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014
\$60.9M	\$62.7M	\$65.3M	\$68.3M	\$70.9M	\$74.3M	\$76.2M	\$76.2M	\$76.2M	\$76.2M

FTCC Current Expense

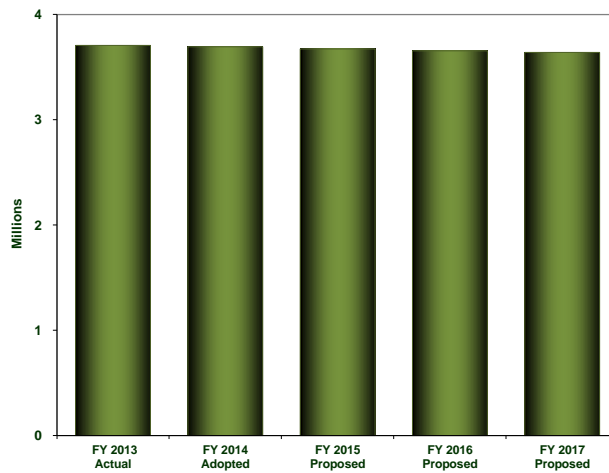


FY2005	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014
\$6.6M	\$7.3M	\$7.7M	\$8.0M	\$8.3M	\$8.6M	\$8.8M	\$9.2M	\$9.2M	\$9.6M

General Fund Debt Service Projections



Debt Service Projections-Crown Center



Multi-Year Capital Projects - Project Costs

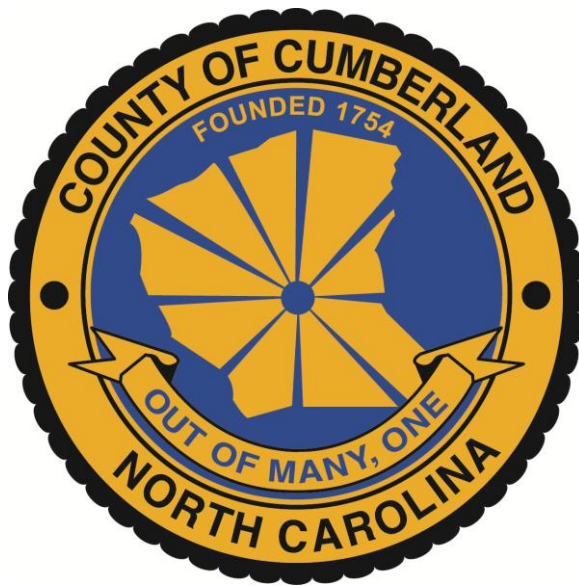
Project	Budgeted (1)		Proposed (2)				Total
	FY2013	FY2014	FY2014	FY2015	FY2016	FY2017	
- Current Projects -							
Health Department Building	27,986,300	Closed					-
Western Regional Library	5,717,186	5,717,186					5,717,186
Gray's Creek Middle School	20,537,047	20,537,047					20,537,047
New Century International Elementary	17,517,851	17,517,851					17,517,851
Landfill Construction-Current	4,198,052	4,198,052					4,198,052
School Renovations-QSCBs	15,923,770	15,923,770					15,923,770
Landfill Construction-New	655,771	655,771					655,771
Eastover Sanitary District- Water II	8,479,575	8,479,575					8,479,575
Eastover Sanitary District- Sewer	50,000	50,000					50,000
Detention Facility Expansion	14,944,566	14,944,566					14,944,566
New Century Middle School	18,052,645	18,052,645					18,052,645
Southpoint Water Project	540,802	540,802					540,802
Total	134,603,565	106,617,265	-	-	-	-	106,617,265
Potential Projects (3)							
E. Newton Smith Center							unknown
Pamalee Branch Library							7,542,992
Total							7,542,992
	134,603,565	106,617,265	-	-	-	-	114,160,257

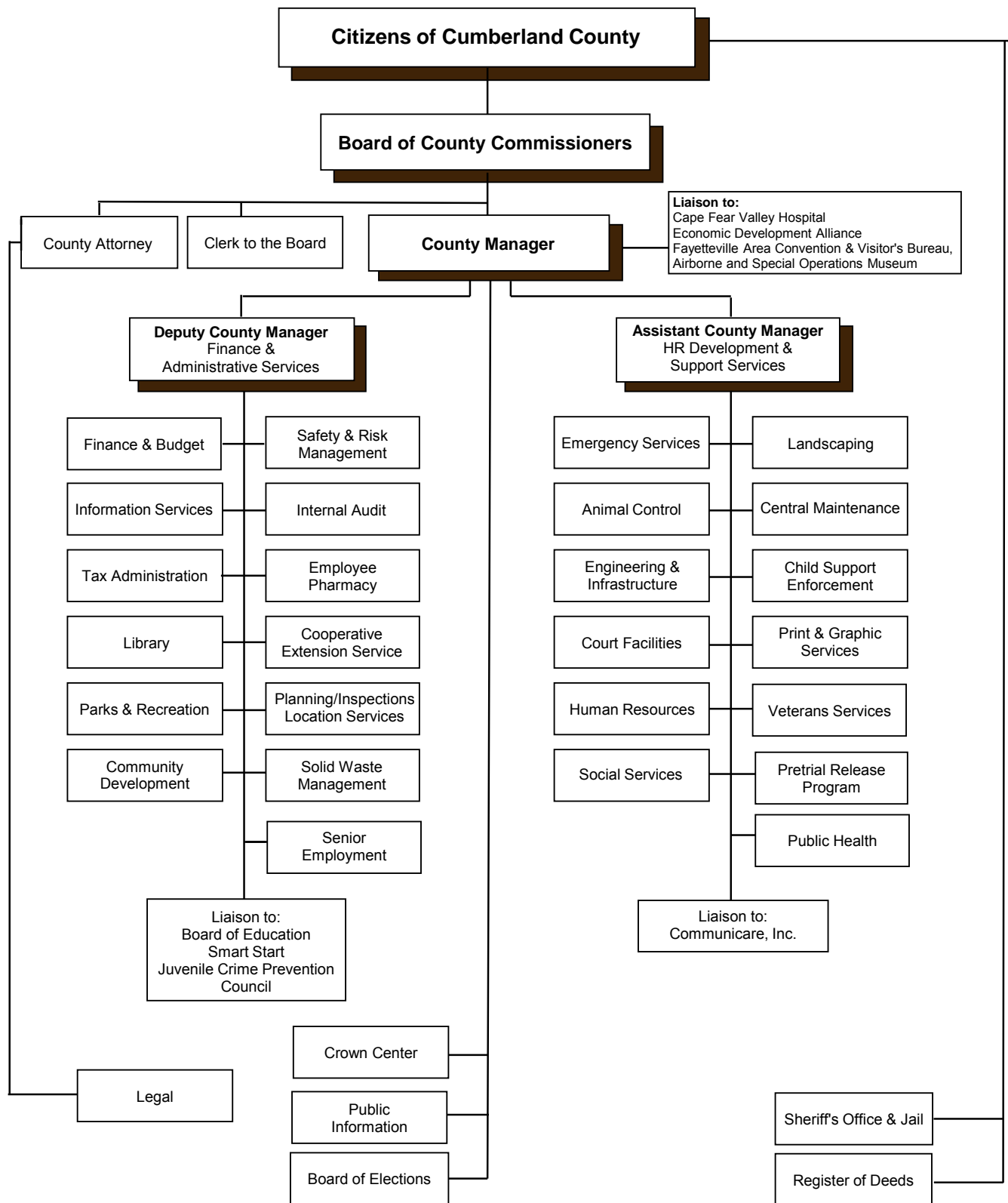
- (1) Gray shaded projects are essentially finished, but not officially closed on the county's books. In some cases, a small amount of remaining unspent funds have been reallocated within the project.
- (2) Proposed funds for current projects have not yet been budgeted as of July 1, 2013, but are expected to be budgeted during the listed fiscal year.
- (3) Potential projects are neither budgeted or funded. An estimated cost is listed for reference only. The cost of future renovations to the E. Newton Smith Center are unknown.

Multi-Year Capital Projects – Funding

Project	Budgeted		Financing Sources				County
	FY2013	FY2014	Federal	State	Debt	Other	
- Current Projects -							
Health Department Building	27,986,300	Closed					
Western Regional Library	5,717,186	5,717,186			5,314,224		402,962
Gray's Creek Middle School	20,537,047	20,537,047			20,000,000	537,047	
New Century International Elementary	17,517,851	17,517,851			17,239,528	278,323	
Landfill Construction-Current	4,198,052	4,198,052				4,198,052	
School Renovations-QSCBs	15,923,770	15,923,770			15,900,000	23,770	
Landfill Construction-New	655,771	655,771				655,771	
Eastover Sanitary District- Water II	8,479,575	8,479,575	1,797,700		6,177,000	504,875	
Eastover Sanitary District- Sewer	50,000	50,000				50,000	
Detention Facility Expansion	14,944,566	14,944,566				423,433	14,521,133
New Century Middle School	18,052,645	18,052,645		2,816,930	14,805,000	430,715	
Southpoint Water Project	540,802	540,802			540,802		
Total	134,553,565	106,617,265	1,797,700	2,816,930	79,976,554	7,101,986	14,924,095
Potential Projects (1)							
Landfill Construction-New		5,844,229					
E. Newton Smith Center		unknown					
Pamalee Branch Library		7,542,992					

- (1) Potential projects have not been approved; therefore, only an estimated cost is shown with no identified funding source. The addition to the current landfill is budgeted at \$655,771 for permitting costs. The remaining \$5,844,229 will be budgeted once bids are received and the actual cost is known and approved.





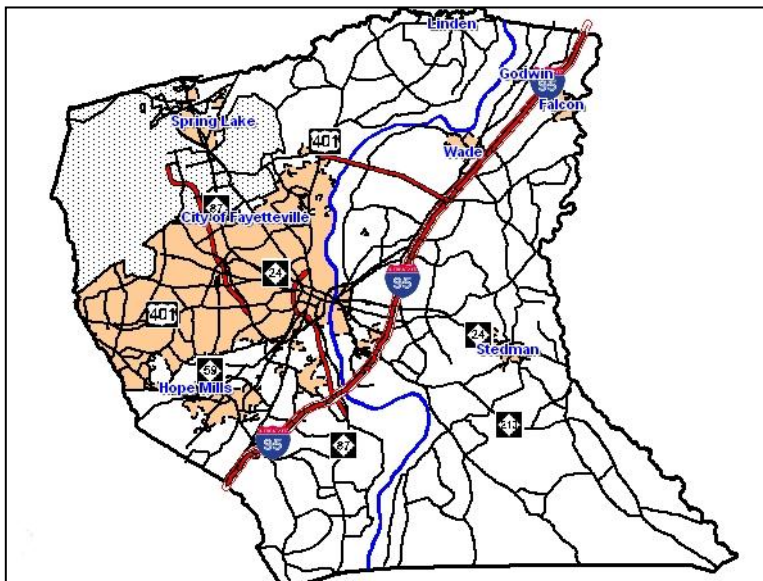
BRIEF HISTORY OF THE COUNTY OF CUMBERLAND

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 post occupies approximately 43,000 acres of the County land area.

Presently, Cumberland County has a population of 327,643 (2010) 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 5. 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.

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 department level including any multiple organizations within a department. The Budget Ordinance gives the County Manager, in the new fiscal year, the authority to include all outstanding encumbrances from the prior fiscal year. Unexpended grant funds previously approved and budgeted by the Board, will be re-budgeted or rolled over into the new 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 B14-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 M14-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. Five 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
 - ◆ Prepared Food and Beverage Tax Fund
 - ◆ Workforce Development Funds
 - ◆ Drug Forfeiture Funds
 - ◆ Injured Animal 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
 - ◆ Detention Facility Construction Fund
 - ◆ Landfill Construction Fund
 - ◆ Western Regional Library
 - ◆ Gray's Creek Middle School
 - ◆ New Century International Elementary School
 - ◆ Qualified School Construction Bonds
 - ◆ Eastover Sanitary District Water II
 - ◆ Western Middle School
 - ◆ Eastover Sanitary District Sewer I
 - ◆ Southpoint Water

3. Proprietary Funds

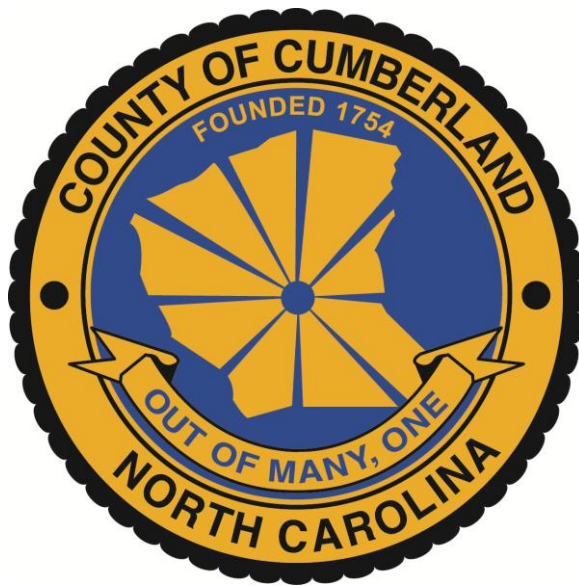
- ◆ Internal Service Funds
 - ◆ Group Insurance Fund
 - ◆ Employee Flexible Benefit Fund
 - ◆ Vehicle Insurance Fund
 - ◆ Retiree Insurance Fund
 - ◆ Workers' Compensation Fund
 - ◆ General Litigation Fund
- ◆ Enterprise Funds
 - ◆ Cumberland County Crown Center Funds
 - ◆ Cumberland County Solid Waste Fund
 - ◆ Eastover Sanitary District General Fund
 - ◆ Eastover Sanitary District Debt Fund
 - ◆ Kelly Hills Water and Sewer Fund
 - ◆ NORCRESS Water & Sewer

4. Fiduciary Funds

- ◆ Trust Fund- LEO 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



CAPITAL OUTLAY

R = Replacement
A = Addition

Department	Item	Qty	Unit Cost	Total	Qty	County	Adopted Other
General Fund:							
101-410-4110 Court Facilities							
3607	C.O. Furniture and Fixtures - upgrade courtrooms			27,000		27,000	
3650	C.O. Other Improvements - upgrades courthouse			40,000		40,000	
Total Court Facilities				67,000		67,000	
101-411-4112 Public Buildings Other							
3610	C.O. Equipment - HVAC replacements			70,000		70,000	
3650	C.O. Other Improvements - building renovations			80,000		80,000	
Total Public Buildings Other				150,000		150,000	
Law Enforcement							
101-422-4200 Sheriff							
3610	C.O. Equipment - Glock pistol 45 caliber	R	12	405	12	4,860	
3610	C.O. Equipment - remote alerting system	A	1	6,700		6,700	
Total Sheriff				11,560		4,860	
101-422-4203 Jail							
3610	C.O. Equipment - Glock pistol 45 caliber	R	1	405	1	405	
3610	C.O. Equipment - DVR jail security camera	R	1	5,300	1	5,300	
3610	C.O. Equipment - live scan fingerprint system	R	2	32,800	2	65,600	
Total Jail				71,305		71,305	
Total Law Enforcement				82,865		76,165	
101-424-4250 Animal Control							
3610	C.O. Equipment - tasers	A	9	500	9	4,500	
3610	C.O. Equipment - shotguns	A	4	350	4	1,400	
3610	C.O. Equipment - rifles	A	3	250	3	750	
3610	C.O. Equipment - tranquilizer rifles	R	15	675	15	10,125	
Total Animal Control				16,775		16,775	
101-437-4365 Social Services							
3610	C.O. Improvements - server storage	A	1	19,960	1	10,180	9,780
101-442-4439 Stadium Maintenance							
3610	C.O. Improvements - field/stadium equipment	R		25,000		25,000	
Total General Fund				361,600		345,120	9,780

CAPITAL OUTLAY

R = Replacement
A = Addition

Department	Item	Qty	Unit Cost	Total	Qty	County	Adopted Other
Separate Funds:							
420-442-4441 Recreation and Parks							
3650	C.O. Improvements - Arnette Park structure		R	110,000			110,000
3650	C.O. Improvements - Hall Park well & irrigation		A	15,000			15,000
3650	C.O. Improvements - Stoney Point flooring		R	20,000			20,000
3650	C.O. Improvements - Lake Rim flooring		R	20,000			20,000
3650	C.O. Improvements - ball field upgrades		R	126,000			126,000
	Total Recreation and Parks			291,000			291,000
Solid Waste:							
625-460-4602 Administration							
3610	C.O. Equipment - weigh scales		R	50,000			50,000
3650	C.O. Improvements - buildup weigh scale area		R	20,000			20,000
	Total Administration			70,000			70,000
625-460-4606 Ann Street							
3610	C.O. Equipment - used excavator		R	100,000			100,000
3650	C.O. Improvements - line maintenance		R	23,000			23,000
3650	C.O. Improvements - road maintenance		R	20,000			20,000
	Total Ann Street			143,000			143,000
625-460-4607 Wilkes Road							
3610	C.O. Equipment - screen		R	190,000			190,000
3610	C.O. Equipment - bagging machine		R	50,000			50,000
3610	C.O. Equipment - weigh scale		R	50,000			50,000
3650	C.O. Improvements - buildup weigh scale area		R	20,000			20,000
	Total Wilkes Road			310,000			310,000
625-460-4608 Facilities							
3630	C.O. Land - container site		A	80,000			80,000
625-460-4615 Recycling							
3610	C.O. Equipment - used fork lift		R	120,000			120,000
	Total Solid Waste			723,000			723,000
Total Separate Funds				1,014,000			1,014,000
Total All Funds				1,375,600		345,120	1,023,780

NEW VEHICLES

A Additional
R Replacement

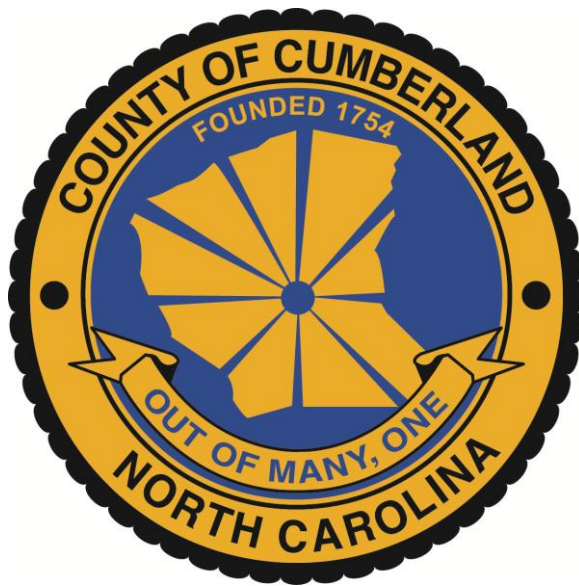
Department	Vehicle Type		Qty Req	Unit Cost	Qty	Adopted County	Other
General Fund:							
101-422-4200 Sheriff							
3603	Full size sedan	R	60	30,000	40	1,200,000	
101-424-4250 Animal Control							
3603	1/2 ton 2dr truck	R	6	18,500	3	55,500	
101-450-4502 Planning							
3603	Crossover	R	1	21,804	1	21,804	
101-450-4504 Engineering							
3603	Mid size SUV	R	1	25,800	1	25,800	
101-450-451A Public Utilities							
3603	Mid size SUV	R	1	25,800	1	25,800	
Total General Fund			69		46	1,328,904	
Separate Funds:							
Solid Waste:							
625-460-4606 Ann Street							
3603	Dump truck -used	R	1	30,000	1		30,000
625-460-4608 Container Site							
3603	Pickup truck - used	R	1	15,600	1		15,600
625-460-4609 Transportation							
3603	Rolloff truck - used	R	1	140,000	1		140,000
625-460-4615 Recycling							
3603	Box truck or pickup - used	R	1	35,000	1		35,000
Total Solid Waste							<u>220,600</u>
Total Separate Funds			4		4		220,600
Total All Funds			73		50	1,328,904	220,600

FUND BALANCE PROJECTIONS

Total funds - July 1, 2012 (per audit)	\$ 105,195,908
Projected revenues - June 30, 2013	307,457,009
Projected expenditures - June 30, 2013	(304,693,814)
Projected results of FY2013 operations	\$ 2,763,195
Total other one-time adjustments	(8,425,122)
FY2013 net gain (deficit)	\$ (5,661,927)
Projected total funds available	99,533,981
Less: unspendable for inventories	(144,603)
Less: restricted for Register of Deeds	(623,297)
Less: restricted stabilization by state statute	(23,866,704)
Less: restricted stabilization by state statute- mental health	(2,982,121)
Less: committed for property revaluation	(465,259)
Less: assigned for tax/finance software	(7,175,000)
Less: assigned for water & sewer industrial expansion	(5,393,382)
Less: assigned for economic development incentive	(1,500,448)
Less: assigned for mental health services	(10,824,084)
Less: assigned for renovation & maintenance	(1,466,294)
Less: assigned special purposes	(602,757)
Projected undesignated fund balance-FY2013	44,490,032
Less: Projected fund balance appropriated for FY2014	(13,214,992)
Projected FY2013 net undesignated fund balance	\$ 31,275,040
FY2014 base expenditure budget	300,034,713
Recurring additions	5,042,380
One-time additions	5,390,395
Supplemental new positions	2,282,910
FY2014 adopted expenditure budget	\$ 312,750,398
FY2014 revenue budget	
General revenue	\$ 286,161,795
Ad valorem tax growth (current)	4,174,449
Sales tax growth	1,352,937
Transfers	7,544,434
Total recurring revenue	\$ 299,233,615
Supplemental recurring revenue	(3,197,318)
Supplemental one-time revenue - vehicle tax	3,000,000
Supplemental one-time revenue - other	499,109
Total recurring and one-time revenue	\$ 299,535,406
Fund balance unassigned	6,350,977
Fund balance assigned from water & sewer industrial expansion	500,000
Fund balance assigned from health	434,074
Fund balance assigned from mental health	2,834,789
Fund balance assigned from economic development incentive	672,774
Fund balance assigned from special purposes	2,422,378
Total fund balance appropriated	13,214,992
FY2014 total revenue budget	\$ 312,750,398
% reserve remaining	10.00%

COMMUNITY FUNDING

Organization	FY 2013 Adopted	FY 2014 Requested	FY 2014 Recommended	FY 2014 Adopted
Airborne Special Operations Museum	200,000	200,000	200,000	200,000
Arts Council	80,000	80,000	80,000	80,000
Boys and Girls Club	10,000	10,000	10,000	10,000
BRAC-Regional Alliance	25,000	30,000	30,000	30,000
Cape Fear Botanical Garden	6,642	8,000	6,642	6,642
Cape Fear Regional Bureau for Community Action	12,150	25,000	12,150	12,150
Cape Fear River Assembly	11,674	11,674	11,674	11,674
Center for Economic Empowerment & Development	10,625	30,000	10,625	10,625
CC Coordinating Council on Older Adults/RSVP	105,489	100,215	100,215	100,215
CC Veterans Council	1,000	1,000	1,000	1,000
Child Advocacy Center	39,768	39,768	39,768	39,768
Communicare	40,000	40,000	40,000	40,000
Contact	6,874	6,874	6,874	6,874
The Alliance for Economic Development	410,000	410,000	410,000	410,000
HIV Task Force	5,978	5,978	5,978	5,978
Hope Mills Chamber of Commerce	35,000	-	-	-
Mid Carolina Council of Governments	195,746	195,746	195,746	183,597
Mid Carolina Council of Governments- In Home Aides	24,734	24,734	24,734	-
N.C. Division of Vocational Rehabilitation	63,276	64,116	64,116	64,116
N.C. Forest Service	135,596	135,175	135,175	135,175
Salvation Army/Seasonal	35,000	35,000	35,000	35,000
SE NC Radio Reading	7,500	7,500	7,500	7,500
Second Harvest Food Bank of Southeast NC	15,000	35,000	15,000	15,000
Southeastern Economic Development Commission	31,943	31,943	31,943	31,943
Spring Lake Chamber of Commerce	35,000	-	-	-
Teen Involvement Program	5,978	5,978	5,978	5,978
United Way - 211	5,500	5,500	5,500	5,500
Total	1,555,473	1,539,201	1,485,618	1,448,735



SUMMARY OF POSITIONS BY DEPARTMENT

Department	FY 2011			FY 2012			FY 2013			FY 2014		
	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	17	1	17.40	18	1	18.40	18	1	18.80	18	1	18.80
Information Services	17	0	17.00	19	0	19.00	21	0	21.00	21	0	21.00
Elections	8	1	8.38	8	1	8.38	8	1	8.38	8	1	8.38
Finance	15	0	15.00	15	1	15.75	15	1	15.75	16	1	16.75
Legal	8	0	8.00	8	0	8.00	8	0	8.00	8	0	8.00
Register of Deeds	24	0	24.00	24	0	24.00	24	0	24.00	24	0	24.00
Tax Administration	67	0	67.00	71	0	71.00	74	0	74.00	74	0	74.00
Property Revaluation				6	0	6.00	6	0	6.00	6	0	6.00
Printing and Graphics Services	3	0	3.00	3	0	3.00	3	0	3.00	3	0	3.00
Communications Center	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	18	0	18.00	18	0	18.00	18	0	18.00	20	0	20.00
Public Buildings Janitorial	6	0	6.00	6	0	6.00	6	0	6.00	7	0	7.00
Central Maintenance	9	0	9.00	9	0	9.00	9	0	9.00	9	0	9.00
Landscaping & Grounds	13	0	13.00	13	0	13.00	13	0	13.00	13	0	13.00
Emergency Services	46	0	46.00	46	0	46.00	46	0	46.00	46	0	46.00
Sheriff	534	105	558.65	532	105	559.20	582	102	577.06	620	101	626.24
Animal Services	38	0	38.00	38	0	38.00	46	0	46.00	46	0	46.00
Day Reporting	3	1	3.80	3	1	3.80	1	0	1.00			
Criminal Justice Unit	5	0	5.00	5	0	5.00	6	0	6.00	5	0	5.00
C-5 Facility	2	0	2.00	2	0	2.00	2	0	2.00			
Public Health	232	21	247.06	236	12	251.06	267	23	283.06	257	22	272.81
Mental Health							72	0	72.00	4	3	4.75
Social Services	638	1	638.50	630	1	630.50	624	0	624.00	624	0	624.00
Veterans Services	7	0	7.00	7	0	7.00	7	0	7.00	7	0	7.00
Child Support Enforcement	66	0	66.00	69	0	69.00	70	0	70.00	70	0	70.00
Library	163	74	195.32	162	70	190.96	160	68	188.60	161	64	188.24
Planning & Inspections	46	1	47.17	44	1	45.17	45	0	45.00	45	0	45.00
Engineering	3	0	3.00	3	0	3.00	3	0	3.00	4	0	4.00
NC Cooperative Extension Service	8	0	8.00	4	0	4.00	4	0	4.00	4	0	4.00
Location Services	6	1	6.83	6	1	6.83	7	0	7.00	7	0	7.00
Soil Conservation/Cost Share	2	0	2.00	2	0	2.00	2	0	2.00	2	0	2.00
Public Utilities	2	0	2.00	2	0	2.00	2	0	2.00	1	0	1.00
Total General Fund	2,015	213	2,098.11	2,018	201	2,101.05	2,207	209	2,227.02	2,139	200	2,197.97

SUMMARY OF POSITIONS BY DEPARTMENT

Department	FY 2011			FY 2012			FY 2013			FY 2014		
	FT	PT	FTEs	FT	PT	FTEs	FT	PT	FTEs	FT	PT	FTEs
Separate Fund												
Mental Health	208	1	208.01	144	1	145.01						
Employee Wellness Center							6	0	6.00	7	0	7.00
Workers' Compensation	4	1	4.48	4	1	4.48	4	1	4.48	4	1	4.48
Workforce Development	26	0	26.00	26	1	26.50	2	0	2.00	2	0	2.00
Federal Drug Forfeiture - Justice	0	10	3.40	0	10	3.40	0	10	3.40	0	10	3.40
Property Revaluation	10	0	10.00									
Juvenile Crime Prevention	12	1	12.50	12	1	12.50	12	1	12.50	12	1	12.50
Transportation Planning	1	2	2.50	1	2	2.50	1	2	2.50	1	2	2.75
Community Development	10	0	10.00	10	0	10.00	13	0	13.00	12	0	12.00
Civic Center	40	0	40.00	40	0	40.00	40	0	40.00	40	0	40.00
Solid Waste Management	68	0	68.00	68	0	68.00	68	0	68.00	68	0	68.00
Inmate Canteen	3	0	3.00	3	0	3.00	3	0	3.00	3	0	3.00
Total Separate Funds	382	15	387.89	308	16	315.39	149	14	154.88	149	14	155.13
Total All Funds	2,397	228	2,486.00	2,326	217	2,416.44	2,356	223	2,381.90	2,288	214	2,353.10

FY2011: Departments requested 84 new positions, 106 were recommended and 60 were approved with one position added in the current year for the new Child Support Enforcement Program organization. 65 of the new positions were for the Child Support Enforcement that the State mandated the County to take over. Animal Services added 8 new positions; 4 Shelter Attendants and 4 Enforcement Officers. Emergency Services added 5 dispatcher positions that are to be funded by Hope Mills. A total of 24 positions were reclassified, 18 positions in the General Fund, 1 position in the Civic Center and 6 positions in Solid Waste. Details of position changes can be found in the New Position and County Reclassification spreadsheets.

FY2012: Departments requested 10 new positions, 7 were recommended and approved. Health Department added 3 new positions; 2 Processing Assistant III's and one Medical Office Assistant. Social Services added 3 Human Resources Aides and Finance added a part-time Financial Assistant II. No positions were reclassified. Details on position changes can be found in the New Position spreadsheet.

FY2013: Departments requested 173 new positions, 83 were recommended and 60 were approved. Animal Services added 7 new positions; 3 Animal Control Officers and 3 Animal Control Officers designated as Trappers and one Office Processing Assistant. Information Services added 2 positions and PreTrial Release added one Specialist position. A total of 41 positions were approved for the jail expansion with another 36 targeted to be hired in FY2014; 2 new SRO's and one School Crossing Guard were also approved. The Mental Fund was incorporated into the General Fund for FY2013. Seventy-two positions were reallocated to a new Mental Health agency within the General Fund and 27 psychiatric positions were transferred to the Health Department. The remaining 46 positions were deleted. Mental Health also requested 49 new positions with 47 recommended for the Managed Care Organization (MCO). During budget workshops it was determined that the 47 positions for the MCO should be on hold until a later date.

FY2014: Departments requested 92 new positions, 52 were recommended and approved. Health Department added 14 new positions; 8 positions in Jail Health, 4 in STD Clinic, 1 in Adult Health and 1 in Health Administration, while the Mental Health Clinic was eliminated. Engineering added 1 Administrative Coordinator and Public Equipment Maintenance added 1 Technician. The Jail added the 36 positions that had been targeted in the FY13 budget.

NEW POSITIONS

Department	Position Title	Grade	#	FT/ PT	Salary	Fringe/ Other	Total	#	Adopted County	Other
General Fund:										
101-411-4117 Public Buildings Equipment Maintenance										
	Maintenance Technician	62	1	FT	29,423	12,857	42,280	1	42,280	
Sheriff's Department										
101-422-4200 Sheriff's Office										
	Deputy Sheriff	66	6	FT	35,348	92,532	304,620			
	Deputy Sheriff Corporal	68	6	FT	38,734	97,212	329,616			
	Administrative Support	60	1	FT	26,812	11,565	38,377			
	Total Sheriff's Office		13				672,613			
101-422-4203 Sheriff- Detention Center Expansion										
July - 12 Months										
	Deputy Sheriff (Transportation)	66	1	FT	35,348	15,422	50,770	1	50,770	
	Administrative Support IV	60	2	FT	53,624	23,130	76,754	2	76,754	
	Cook	56	2	FT	44,832	22,564	67,396	2	67,396	
	Administrative Support(Booking/Intake)	60	2	FT	53,624	23,130	76,754	2	76,754	
August-11 Months										
	Detention Center Lieutenant	72	2	FT	92,788	31,090	123,878	2	114,000	
	Detention Officer	64	2	FT	64,494	26,600	91,094	2	79,736	
	Sergeant-(Control Room)	68	1	FT	38,734	14,183	52,917	1	48,699	
	Department IT Support Technician I	64	1	FT	32,247	13,297	45,544	1	41,919	
	Detention Officer II (Classification)	66	2	FT	70,696	27,162	97,858	2	90,062	
	Detention Officer (Control Room)	64	1	FT	32,247	13,297	45,544	1	39,868	
September -10 Months										
	Detention Center Sergeant	68	4	FT	154,936	56,732	211,668	4	175,824	
	Detention Officer (Control Room)	64	1	FT	32,247	13,297	45,544	1	37,615	
	Supply Clerk	60	1	FT	26,812	11,565	38,377	1	31,890	
	Custodian Crew Leader	57	1	FT	23,443	11,725	35,168	1	29,209	
	Office Support II(Visitation)	57	1	FT	23,443	11,725	35,168	1	28,629	
	Detention Officer II	66	3	FT	106,044	40,743	146,787			
April - 3 Months										
	Detention Officer (Relief)	64	1	FT	32,247	13,297	45,544	1	9,532	
	Detention Center Sergeant I	64	1	FT	32,247	13,297	45,544	1	9,532	
	Detention Center Sergeant	68	3	FT	116,202	42,549	158,751	3	33,444	
	Administrative Support(Booking/Intake)	60	1	FT	26,812	11,565	38,377	1	8,070	
	Sergeant - Facilities	71	1	FT	63,558	21,909	85,467			
	Sergeant (WH)	68	1	FT	38,734	14,183	52,917	1	11,148	
	Cook	56	1	FT	22,416	11,282	33,698	1	7,078	
	Administrative Support IV	60	1	FT	26,812	11,565	38,377	1	8,070	
June - 1 Month										
	Cook	56	1	FT	22,416	11,282	33,698	1	3,033	
	Office Support II (Visitation)	57	1	FT	23,443	11,725	35,168	1	3,104	
	Administrative Support IV	60	1	FT	26,812	11,565	38,377	1	3,459	
	Total Detention Center		40				1,847,139	36	1,085,595	
	Total Sheriff's Department		53				2,519,752	36	1,085,595	

NEW POSITIONS

Department	Position Title	Grade	#	FT/ PT	Salary	Fringe/ Other	Total	#	Adopted County	Other
Health										
101-431-4301 Health Administration										
	Computer Systems Administrator I	68	1	FT	38,734	13,462	52,196	1	52,196	
101-431-4306 Jail Health										
	Nurse Assistant II	55	2	FT	28,752	23,772	81,276	1	40,638	
	Public Health Nurse Supervisor II	76	1	FT	74,640	19,208	93,848		-	
	Practical Nurse II	62	4	FT	39,471	54,384	212,268	2	106,134	
	Processing Assistant IV	59	1	FT	25,624	11,386	37,010			
	Public Health Nurse Supervisor I	74	1	FT	68,159	18,175	86,334	1	86,334	
	Staff Nurse	71	6	FT	59,500	100,758	457,758	3	228,879	
	Staff Psychologist II	73	2	FT	53,393	31,634	138,420	1	69,210	
	Physician III-B	11	1	FT	206,509	34,500	241,009			
	Physician III-B	11	1	FT	187,646	32,659	220,305			
	Total Jail Health		19				1,568,228	8	531,195	
101-431-4312 School Health Program										
	Public Health Nurse III	73	2	FT	53,393	31,634	138,420			
	Public Health Nurse II	72	2	FT	51,033	30,880	132,946			
	Public Health Nurse II	72	14	PT	37,764	160,762	689,458			
	Total School Health Program		18				960,824			
101-431-4316 Dental Clinic										
	Processing Assistant III	57	1	FT	23,443	11,036	34,479			
101-431-432C STD Clinic										
	Physician Extender II	81	2	FT	69,793	36,870	176,456	1	88,228	
	Public Health Nurse III	73	1	FT	48,539	15,042	63,581	1	63,581	
	Public Health Nurse I	70	2	FT	42,399	29,704	114,502	1	57,251	
	Medical Office Assistant	57	2	FT	23,443	22,054	68,940	1	34,470	
	Processing Assistant III	57	1	FT	23,443	11,036	34,479			
	Total STD Clinic		8				457,958	4	243,530	
101-431-4329 Adult Health Clinic										
	Physician III-B	11	1	FT	187,646	32,659	220,305	1	220,305	
	Total Health		48				3,293,990	14	1,047,226	
101-435-4365 Social Services										
	Social Worker III	69	3	FT	40,524	44,523	166,095			
101-450-4504 Engineering										
	Administrative Coordinator I	64	1	FT	32,247	12,429	44,676	1	44,676	
	Total General Fund	14 PT	92 FT				6,066,793	52	2,219,777	

SALARY SCHEDULE

Grade	Minimum	Mid-Point	Maximum
50	\$17,206	\$23,082	\$28,958
51	\$17,985	\$24,127	\$30,269
52	\$18,784	\$25,199	\$31,614
53	\$19,627	\$26,330	\$33,033
54	\$20,508	\$27,512	\$34,515
55	\$21,433	\$28,752	\$36,071
56	\$22,416	\$30,071	\$37,726
57	\$23,443	\$31,449	\$39,455
58	\$24,508	\$32,878	\$41,247
59	\$25,624	\$34,374	\$43,124
60	\$26,812	\$35,969	\$45,125
61	\$28,087	\$37,679	\$47,271
62	\$29,423	\$39,471	\$49,519
63	\$30,805	\$41,325	\$51,845
64	\$32,247	\$43,260	\$54,272
65	\$33,753	\$45,280	\$56,806
66	\$35,348	\$47,419	\$59,490
67	\$37,025	\$49,669	\$62,313
68	\$38,734	\$51,962	\$65,189
69	\$40,524	\$54,363	\$68,202
70	\$42,399	\$56,878	\$71,357
71	\$44,353	\$59,500	\$74,646
72	\$46,394	\$62,238	\$78,081
73	\$48,539	\$65,115	\$81,691
74	\$50,808	\$68,159	\$85,510
75	\$53,181	\$71,343	\$89,504
76	\$55,639	\$74,640	\$93,640
77	\$58,218	\$78,100	\$97,981
78	\$60,925	\$81,731	\$102,537
79	\$63,757	\$85,530	\$107,303
80	\$66,713	\$89,496	\$112,278
81	\$69,793	\$93,627	\$117,461
82	\$73,041	\$97,985	\$122,928
83	\$76,454	\$102,563	\$128,672
84	\$80,035	\$107,367	\$134,699
85	\$83,763	\$112,369	\$140,975
86	\$87,655	\$117,590	\$147,524
87	\$91,756	\$123,091	\$154,425
88	\$96,046	\$128,846	\$161,646
89	\$100,520	\$134,848	\$169,175
90	\$105,203	\$141,130	\$177,057
91	\$110,116	\$147,721	\$185,325
92	\$115,071	\$154,368	\$193,664
93	\$120,249	\$161,314	\$202,379
94	\$125,660	\$168,573	\$211,486
95	\$131,315	\$176,159	\$221,003

CLASSIFICATION PAY PLAN

Job Title	Grade	Annual Salary Range		
		Minimum	Midpoint	Maximum
911 Training Officer	64	\$32,247	\$43,260	\$54,272
Accountant	75	\$53,181	\$71,343	\$89,504
Accountant I	72	\$46,394	\$62,238	\$78,081
Accounting Clerk IV	59	\$25,624	\$34,374	\$43,124
Accounting Clerk V	61	\$28,087	\$37,679	\$47,271
Accounting Specialist I	67	\$37,025	\$49,669	\$62,313
Accounting Specialist II	69	\$40,524	\$54,363	\$68,202
Accounting Technician I	59	\$25,624	\$34,374	\$43,124
Accounting Technician II	61	\$28,087	\$37,679	\$47,271
Accounting Technician III	63	\$30,805	\$41,325	\$51,845
Accounting Technician IV	65	\$33,753	\$45,280	\$56,806
Administrative Assistant I	63	\$30,805	\$41,325	\$51,845
Administrative Assistant II	65	\$33,753	\$45,280	\$56,806
Administrative Coordinator I	64	\$32,247	\$43,260	\$54,272
Administrative Coordinator II	66	\$35,348	\$47,419	\$59,490
Administrative Officer I	67	\$37,025	\$49,669	\$62,313
Administrative Officer II	70	\$42,399	\$56,878	\$71,357
Administrative Officer III	72	\$46,394	\$62,238	\$78,081
Administrative Program Officer I	68	\$38,734	\$51,962	\$65,189
Administrative Program Officer II	70	\$42,399	\$56,878	\$71,357
Administrative Services Asst V	61	\$28,087	\$37,679	\$47,271
Administrative Support II	65	\$33,753	\$45,280	\$56,806
Administrative Support Specialist	60	\$26,812	\$35,969	\$45,125
Advocate I	68	\$38,734	\$51,962	\$65,189
Agriculture Specialist	66	\$35,348	\$47,419	\$59,490
Animal Control Director	78	\$60,925	\$81,731	\$102,537
Animal Control Enforcement Supervisor	69	\$40,524	\$54,363	\$68,202
Animal Control Officer I	64	\$32,247	\$43,260	\$54,272
Animal Control Officer II	66	\$35,348	\$47,419	\$59,490
Animal Shelter Attendant	60	\$26,812	\$35,969	\$45,125
Animal Shelter Manager	67	\$37,025	\$49,669	\$62,313
Applications Programmer II	74	\$50,808	\$68,159	\$85,510
Appraiser	67	\$37,025	\$49,669	\$62,313
Area Director MH/DD/SAS	87	\$91,756	\$123,091	\$154,425
Assistant County Manager (E)	85	\$83,763	\$112,369	\$140,975
Assistant County Manager For Human Services (E)	87	\$91,756	\$123,091	\$154,425
Assistant Director Of Nursing Services	78	\$60,925	\$81,731	\$102,537
Assistant General Manager/Operations Manager	79	\$63,757	\$85,530	\$107,303
Assistant Register Of Deeds	69	\$40,524	\$54,363	\$68,202
Assistant Tax Administrator	78	\$60,925	\$81,731	\$102,537
Assistant Weighmaster	62	\$29,423	\$39,471	\$49,519
Attorney I	79	\$63,757	\$85,530	\$107,303
Attorney II	82	\$73,041	\$97,985	\$122,928
Booking/Sales Coordinator	69	\$40,524	\$54,363	\$68,202
Building/Plumbing Inspector	68	\$38,734	\$51,962	\$65,189
Business Manager	73	\$48,539	\$65,115	\$81,691

CLASSIFICATION PAY PLAN

Job Title	Grade	Annual Salary Range		
		Minimum	Midpoint	Maximum
Business Systems Manager	72	\$46,394	\$62,238	\$78,081
Carpentry Supervisor	67	\$37,025	\$49,669	\$62,313
Chief Deputy Sheriff	83	\$76,454	\$102,563	\$128,672
Chief Information Services Director	85	\$83,763	\$112,369	\$140,975
Chief Inspector	70	\$42,399	\$56,878	\$71,357
Chief Public Information Director	78	\$60,925	\$81,731	\$102,537
Child Support Eligibility Specialist	64	\$32,247	\$43,260	\$54,272
Child Support Enforcement Agent	66	\$35,348	\$47,419	\$59,490
Child Support Enforcement Director	78	\$60,925	\$81,731	\$102,537
Child Support Enforcement Supervisor	68	\$38,734	\$51,962	\$65,189
Clerk To The Board (E)	72	\$46,394	\$62,238	\$78,081
Clinical Pharmacist	84	\$80,035	\$107,367	\$134,699
Clinical Social Worker	72	\$46,394	\$62,238	\$78,081
Code Enforcement Manager	70	\$42,399	\$56,878	\$71,357
Code Enforcement Officer	66	\$35,348	\$47,419	\$59,490
Community Development Director	77	\$58,218	\$78,100	\$97,981
Community Disease Control Specialist II	65	\$33,753	\$45,280	\$56,806
Community Health Assistant	54	\$20,508	\$27,512	\$34,515
Community Services Manager	70	\$42,399	\$56,878	\$71,357
Community Services Specialist	66	\$35,348	\$47,419	\$59,490
Community Social Services Assistant	54	\$20,508	\$27,512	\$34,515
Community Social Services Technician	58	\$24,508	\$32,878	\$41,247
Community Support Services Supervisor	60	\$26,812	\$35,969	\$45,125
Computer Repair Technician	69	\$40,524	\$54,363	\$68,202
Computer Systems Administrator I	68	\$38,734	\$51,962	\$65,189
Computer Systems Administrator II	70	\$42,399	\$56,878	\$71,357
Computer Systems Administrator III	72	\$46,394	\$62,238	\$78,081
Computing Consultant II	72	\$46,394	\$62,238	\$78,081
Computing Consultant III	74	\$50,808	\$68,159	\$85,510
Computing Support Tech II	63	\$30,805	\$41,325	\$51,845
Cook	56	\$22,416	\$30,071	\$37,726
Cook Supervisor	59	\$25,624	\$34,374	\$43,124
Cottage Parent I	54	\$20,508	\$27,512	\$34,515
County Attorney (E)	91	\$110,116	\$147,721	\$185,325
County Manager (E)	93	\$120,249	\$161,314	\$202,379
County Social Services Director	87	\$91,756	\$123,091	\$154,425
County Social Services Program Administrator I	76	\$55,639	\$74,640	\$93,640
Crime Analyst	70	\$42,399	\$56,878	\$71,357
Criminal Justice System Support Director	74	\$50,808	\$68,159	\$85,510
Custodian	55	\$21,433	\$28,752	\$36,071
Custodian Crew Leader	57	\$23,443	\$31,449	\$39,455
Data Entry Operator II	57	\$23,443	\$31,449	\$39,455
Day Care Services Coordinator I	68	\$38,734	\$51,962	\$65,189
Dental Assistant	59	\$25,624	\$34,374	\$43,124

CLASSIFICATION PAY PLAN

Job Title	Grade	Annual Salary Range		
		Minimum	Midpoint	Maximum
Dental Hygienist II	70	\$42,399	\$56,878	\$71,357
Dentist III	89	\$100,520	\$134,848	\$169,175
Department GIS/Mapping Technician I	63	\$30,805	\$41,325	\$51,845
Department GIS/Mapping Technician II	66	\$35,348	\$47,419	\$59,490
Department IT Support Specialist I	70	\$42,399	\$56,878	\$71,357
Department IT Support Specialist II	72	\$46,394	\$62,238	\$78,081
Department IT Support Supervisor	74	\$50,808	\$68,159	\$85,510
Department IT Support Technician I	64	\$32,247	\$43,260	\$54,272
Department IT Support Technician II	66	\$35,348	\$47,419	\$59,490
Deputy Clerk To The Board	65	\$33,753	\$45,280	\$56,806
Deputy County Manager (E)	89	\$100,520	\$134,848	\$169,175
Deputy Detention Center Administrator	76	\$55,639	\$74,640	\$93,640
Deputy Finance Director	83	\$76,454	\$102,563	\$128,672
Deputy Information Services Director	82	\$73,041	\$97,985	\$122,928
Deputy Library Director	78	\$60,925	\$81,731	\$102,537
Deputy Planning Director	78	\$60,925	\$81,731	\$102,537
Deputy Register Of Deeds I	62	\$29,423	\$39,471	\$49,519
Deputy Register Of Deeds II	64	\$32,247	\$43,260	\$54,272
Deputy Sheriff	66	\$35,348	\$47,419	\$59,490
Deputy Sheriff Captain	77	\$58,218	\$78,100	\$97,981
Deputy Sheriff Corporal	68	\$38,734	\$51,962	\$65,189
Deputy Sheriff Detective	69	\$40,524	\$54,363	\$68,202
Deputy Sheriff Detective Lieutenant	75	\$53,181	\$71,343	\$89,504
Deputy Sheriff Detective Sergeant	71	\$44,353	\$59,500	\$74,646
Deputy Sheriff Lieutenant	75	\$53,181	\$71,343	\$89,504
Deputy Sheriff Major	80	\$66,713	\$89,496	\$112,278
Deputy Sheriff Sergeant	71	\$44,353	\$59,500	\$74,646
Detention Center Administrator	80	\$66,713	\$89,496	\$112,278
Detention Center Corporal	66	\$35,348	\$47,419	\$59,490
Detention Center Lieutenant	72	\$46,394	\$62,238	\$78,081
Detention Center Sergeant	68	\$38,734	\$51,962	\$65,189
Detention Officer	64	\$32,247	\$43,260	\$54,272
Director Of Elections	78	\$60,925	\$81,731	\$102,537
Electrical/Mechanical Inspector	68	\$38,734	\$51,962	\$65,189
Electrician	65	\$33,753	\$45,280	\$56,806
Electronics Technician	65	\$33,753	\$45,280	\$56,806
Emergency Management Planner I	70	\$42,399	\$56,878	\$71,357
Emergency Management Program Coordinator	70	\$42,399	\$56,878	\$71,357
Emergency Services Deputy Director	77	\$58,218	\$78,100	\$97,981
Emergency Services Director	82	\$73,041	\$97,985	\$122,928
Engineering & Infrastructure Director	80	\$66,713	\$89,496	\$112,278
Engineering Technician I	67	\$37,025	\$49,669	\$62,313
Engineering Technician II	69	\$40,524	\$54,363	\$68,202
Environmental Health Director II	79	\$63,757	\$85,530	\$107,303

CLASSIFICATION PAY PLAN

Job Title	Grade	Annual Salary Range		
		Minimum	Midpoint	Maximum
Environmental Health Program Specialist	69	\$40,524	\$54,363	\$68,202
Environmental Health Specialist	67	\$37,025	\$49,669	\$62,313
Environmental Health Supervisor I	70	\$42,399	\$56,878	\$71,357
Environmental Health Supervisor II	73	\$48,539	\$65,115	\$81,691
Equipment Operator	58	\$24,508	\$32,878	\$41,247
Events Coordinator	69	\$40,524	\$54,363	\$68,202
Events Operations Coordinator	65	\$33,753	\$45,280	\$56,806
Events Services Manager	71	\$44,353	\$59,500	\$74,646
Executive Assistant I	64	\$32,247	\$43,260	\$54,272
Executive Assistant to the County Manager	72	\$46,394	\$62,238	\$78,081
Facilities Maintenance Coordinator I	63	\$30,805	\$41,325	\$51,845
Facilities Maintenance Manager	74	\$50,808	\$68,159	\$85,510
Facilities Maintenance Supervisor	69	\$40,524	\$54,363	\$68,202
Finance Director	87	\$91,756	\$123,091	\$154,425
Financial Assistant	63	\$30,805	\$41,325	\$51,845
Financial Associate I	62	\$29,423	\$39,471	\$49,519
Financial Associate II	64	\$32,247	\$43,260	\$54,272
Financial Specialist	71	\$44,353	\$59,500	\$74,646
Fire Inspector	68	\$38,734	\$51,962	\$65,189
Fleet Maintenance Master Technician	66	\$35,348	\$47,419	\$59,490
Fleet Maintenance Superintendent	74	\$50,808	\$68,159	\$85,510
Fleet Maintenance Technician	64	\$32,247	\$43,260	\$54,272
Food Service Manager	66	\$35,348	\$47,419	\$59,490
Foreign Language Interpreter I	60	\$26,812	\$35,969	\$45,125
Foreign Language Interpreter II	63	\$30,805	\$41,325	\$51,845
Forensic Media Technician	61	\$28,087	\$37,679	\$47,271
General Manager (CCCC) (E)	82	\$73,041	\$97,985	\$122,928
Graphic Designer	64	\$32,247	\$43,260	\$54,272
Grounds Maintenance Landscaping Supervisor	68	\$38,734	\$51,962	\$65,189
Grounds Maintenance Technician I	60	\$26,812	\$35,969	\$45,125
Grounds Maintenance Technician II	62	\$29,423	\$39,471	\$49,519
Habilitation Specialist II	67	\$37,025	\$49,669	\$62,313
Heavy Equipment Maintenance Technician	62	\$29,423	\$39,471	\$49,519
Heavy Equipment Master Mechanic	67	\$37,025	\$49,669	\$62,313
Heavy Equipment Mechanic Foreman	69	\$40,524	\$54,363	\$68,202
Heavy Equipment Mechanic I	63	\$30,805	\$41,325	\$51,845
Heavy Equipment Mechanic II	65	\$33,753	\$45,280	\$56,806
Heavy Equipment Operations Supervisor	67	\$37,025	\$49,669	\$62,313
Heavy Equipment Operator I	59	\$25,624	\$34,374	\$43,124
Heavy Equipment Operator II	61	\$28,087	\$37,679	\$47,271
Heavy Equipment Operator III	63	\$30,805	\$41,325	\$51,845
House Arrest Specialist	67	\$37,025	\$49,669	\$62,313
Housekeeper	51	\$17,985	\$24,127	\$30,269
Housekeeping Team Leader	53	\$19,627	\$26,330	\$33,033

CLASSIFICATION PAY PLAN

Job Title	Grade	Annual Salary Range		
		Minimum	Midpoint	Maximum
Human Resources Aide	52	\$18,784	\$25,199	\$31,614
Human Resources Associate	63	\$30,805	\$41,325	\$51,845
Human Resources Consultant I	71	\$44,353	\$59,500	\$74,646
Human Resources Consultant II	73	\$48,539	\$65,115	\$81,691
Human Resources Deputy Director	78	\$60,925	\$81,731	\$102,537
Human Resources Placement Specialist	63	\$30,805	\$41,325	\$51,845
Human Resources Representative	68	\$38,734	\$51,962	\$65,189
Human Resources Specialist	66	\$35,348	\$47,419	\$59,490
Human Services Clinical Counselor II	69	\$40,524	\$54,363	\$68,202
Human Services Clinical Counselor Specialist	72	\$46,394	\$62,238	\$78,081
Human Services Coordinator III	68	\$38,734	\$51,962	\$65,189
Human Services Deputy Director	82	\$73,041	\$97,985	\$122,928
Human Services Planner/ Evaluator II	70	\$42,399	\$56,878	\$71,357
HVAC Technician	66	\$35,348	\$47,419	\$59,490
Income Maintenance Caseworker I	61	\$28,087	\$37,679	\$47,271
Income Maintenance Caseworker II	63	\$30,805	\$41,325	\$51,845
Income Maintenance Caseworker III	65	\$33,753	\$45,280	\$56,806
Income Maintenance Investigator I	63	\$30,805	\$41,325	\$51,845
Income Maintenance Investigator II	65	\$33,753	\$45,280	\$56,806
Income Maintenance Investigator Supervisor II	67	\$37,025	\$49,669	\$62,313
Income Maintenance Supervisor I	65	\$33,753	\$45,280	\$56,806
Income Maintenance Supervisor II	67	\$37,025	\$49,669	\$62,313
Income Maintenance Supervisor III	69	\$40,524	\$54,363	\$68,202
Income Maintenance Technician	59	\$25,624	\$34,374	\$43,124
Industrial Hygiene Consultant	77	\$58,218	\$78,100	\$97,981
Information & Communications Specialist II	69	\$40,524	\$54,363	\$68,202
Information Processing Assistant I	59	\$25,624	\$34,374	\$43,124
Information Processing Assistant II	61	\$28,087	\$37,679	\$47,271
Information Systems Liaison I	68	\$38,734	\$51,962	\$65,189
Information Systems Manager	76	\$55,639	\$74,640	\$93,640
Inspections Manager	74	\$50,808	\$68,159	\$85,510
Internal Auditor	74	\$50,808	\$68,159	\$85,510
Investment Officer	73	\$48,539	\$65,115	\$81,691
IS Applications Analyst Programmer I	75	\$53,181	\$71,343	\$89,504
IS Applications Analyst Programmer II	77	\$58,218	\$78,100	\$97,981
IS Applications Programmer	71	\$44,353	\$59,500	\$74,646
IS Communications Specialist	73	\$48,539	\$65,115	\$81,691
IS Computer Operation Specialist	71	\$44,353	\$59,500	\$74,646
IS GIS Coordinator	72	\$46,394	\$62,238	\$78,081
IS Networking Coordinator	77	\$58,218	\$78,100	\$97,981
IS Networking Specialist	75	\$53,181	\$71,343	\$89,504
IS Systems Programmer	79	\$63,757	\$85,530	\$107,303
IS Systems Server Administrator	76	\$55,639	\$74,640	\$93,640
IS Systems Server Analyst	75	\$53,181	\$71,343	\$89,504

CLASSIFICATION PAY PLAN

Job Title	Grade	Annual Salary Range		
		Minimum	Midpoint	Maximum
IS Technical Support Specialist	73	\$48,539	\$65,115	\$81,691
IS Technology Coordinator	77	\$58,218	\$78,100	\$97,981
Landfill Operations Supervisor	67	\$37,025	\$49,669	\$62,313
Latent Print Examiner	66	\$35,348	\$47,419	\$59,490
Laundry Washer Operator	55	\$21,433	\$28,752	\$36,071
Lead Worker III	58	\$24,508	\$32,878	\$41,247
Lead Worker IV	60	\$26,812	\$35,969	\$45,125
Librarian I	67	\$37,025	\$49,669	\$62,313
Librarian II	69	\$40,524	\$54,363	\$68,202
Librarian III	71	\$44,353	\$59,500	\$74,646
Librarian IV	73	\$48,539	\$65,115	\$81,691
Library Associate	64	\$32,247	\$43,260	\$54,272
Library Circulation Manager	67	\$37,025	\$49,669	\$62,313
Library Director	82	\$73,041	\$97,985	\$122,928
Library Division Manager	75	\$53,181	\$71,343	\$89,504
Library Page	54	\$20,508	\$27,512	\$34,515
Library Technician	57	\$23,443	\$31,449	\$39,455
Licensed Clinical Counselor	70	\$42,399	\$56,878	\$71,357
Local Health Director	87	\$91,756	\$123,091	\$154,425
Local Mental Health Administrator I	76	\$55,639	\$74,640	\$93,640
Local Mental Health Administrator II	78	\$60,925	\$81,731	\$102,537
Local Mental Health Center Unit Coordinator	74	\$50,808	\$68,159	\$85,510
Local Public Health Administrator I	76	\$55,639	\$74,640	\$93,640
Maintenance Technician	62	\$29,423	\$39,471	\$49,519
Maintenance Worker	57	\$23,443	\$31,449	\$39,455
Marketing & Promotions Specialist	65	\$33,753	\$45,280	\$56,806
Marketing & Sales Manager	72	\$46,394	\$62,238	\$78,081
Medical Laboratory Assistant III	58	\$24,508	\$32,878	\$41,247
Medical Laboratory Technician I	62	\$29,423	\$39,471	\$49,519
Medical Laboratory Technician II	64	\$32,247	\$43,260	\$54,272
Medical Laboratory Technologist I	68	\$38,734	\$51,962	\$65,189
Medical Laboratory Technologist II	70	\$42,399	\$56,878	\$71,357
Medical Laboratory Technologist III	72	\$46,394	\$62,238	\$78,081
Medical Office Assistant	57	\$23,443	\$31,449	\$39,455
Medical Records Assistant IV	59	\$25,624	\$34,374	\$43,124
Medical Records Manager II	68	\$38,734	\$51,962	\$65,189
Mental Health Nurse II	71	\$44,353	\$59,500	\$74,646
Nursing Assistant II	55	\$21,433	\$28,752	\$36,071
Nutrition Program Director II	72	\$46,394	\$62,238	\$78,081
Nutritionist I	63	\$30,805	\$41,325	\$51,845
Nutritionist II	66	\$35,348	\$47,419	\$59,490
Nutritionist III	68	\$38,734	\$51,962	\$65,189
Office Assistant III	57	\$23,443	\$31,449	\$39,455
Office Assistant IV	59	\$25,624	\$34,374	\$43,124

CLASSIFICATION PAY PLAN

Job Title	Grade	Annual Salary Range		
		Minimum	Midpoint	Maximum
Office Assistant V	61	\$28,087	\$37,679	\$47,271
Office/Processing Assistant	57	\$23,443	\$31,449	\$39,455
Paralegal	67	\$37,025	\$49,669	\$62,313
Paralegal I	67	\$37,025	\$49,669	\$62,313
Patient Relations Representative IV	59	\$25,624	\$34,374	\$43,124
Patient Relations Representative V	61	\$28,087	\$37,679	\$47,271
Payroll Specialist I	67	\$37,025	\$49,669	\$62,313
Payroll Specialist II	70	\$42,399	\$56,878	\$71,357
Personnel Assistant V	61	\$28,087	\$37,679	\$47,271
Personnel Officer I	70	\$42,399	\$56,878	\$71,357
Personnel Technician I	63	\$30,805	\$41,325	\$51,845
Personnel Technician II	66	\$35,348	\$47,419	\$59,490
Pharmacist	84	\$80,035	\$107,367	\$134,699
Pharmacy Technician	60	\$26,812	\$35,969	\$45,125
Physician Director II-A	10	\$117,100	\$155,158	\$197,079
Physician Director II-B	12	\$128,800	\$170,660	\$216,770
Physician Extender II	81	\$69,793	\$93,627	\$117,461
Physician Extender III	83	\$76,454	\$102,563	\$128,672
Physician III-A	09	\$111,495	\$147,731	\$187,646
Physician III-B	11	\$122,703	\$162,581	\$206,509
Physician III-C	12	\$128,800	\$170,660	\$216,770
Planner	70	\$42,399	\$56,878	\$71,357
Planning Director	83	\$76,454	\$102,563	\$128,672
Planning Manager	75	\$53,181	\$71,343	\$89,504
Practical Nurse II	62	\$29,423	\$39,471	\$49,519
Pretrial Release Specialist	65	\$33,753	\$45,280	\$56,806
Printing & Reproduction Supervisor	64	\$32,247	\$43,260	\$54,272
Printing Technician	59	\$25,624	\$34,374	\$43,124
Processing Assistant II	54	\$20,508	\$27,512	\$34,515
Processing Assistant III	57	\$23,443	\$31,449	\$39,455
Processing Assistant IV	59	\$25,624	\$34,374	\$43,124
Processing Assistant V	61	\$28,087	\$37,679	\$47,271
Processing Unit Supervisor IV	59	\$25,624	\$34,374	\$43,124
Processing Unit Supervisor V	61	\$28,087	\$37,679	\$47,271
Production Supervisor	68	\$38,734	\$51,962	\$65,189
Program Assistant IV	59	\$25,624	\$34,374	\$43,124
Program Assistant V	61	\$28,087	\$37,679	\$47,271
Public Health Educator I	63	\$30,805	\$41,325	\$51,845
Public Health Educator II	67	\$37,025	\$49,669	\$62,313
Public Health Educator Supervisor	69	\$40,524	\$54,363	\$68,202
Public Health Nurse I	70	\$42,399	\$56,878	\$71,357
Public Health Nurse II	72	\$46,394	\$62,238	\$78,081
Public Health Nurse III	73	\$48,539	\$65,115	\$81,691
Public Health Nursing Director III	81	\$69,793	\$93,627	\$117,461

CLASSIFICATION PAY PLAN

Job Title	Grade	Annual Salary Range		
		Minimum	Midpoint	Maximum
Public Health Nursing Supervisor I	74	\$50,808	\$68,159	\$85,510
Public Health Nursing Supervisor II	76	\$55,639	\$74,640	\$93,640
Public Information Assistant III	57	\$23,443	\$31,449	\$39,455
Public Information Specialist	68	\$38,734	\$51,962	\$65,189
Purchasing Manager	72	\$46,394	\$62,238	\$78,081
Quality Assurance Specialist II	70	\$42,399	\$56,878	\$71,357
Real Estate Appraisal Manager	76	\$55,639	\$74,640	\$93,640
Real Estate Appraisal Supervisor	74	\$50,808	\$68,159	\$85,510
Recycling Vehicle Operator	59	\$25,624	\$34,374	\$43,124
Register Of Deeds (E)	81	\$69,793	\$93,627	\$117,461
Resolve Facilitator	57	\$23,443	\$31,449	\$39,455
Risk Manager	76	\$55,639	\$74,640	\$93,640
Senior Accountant	77	\$58,218	\$78,100	\$97,981
Senior Administrative Support Specialist	62	\$29,423	\$39,471	\$49,519
Senior Appraisal Specialist	71	\$44,353	\$59,500	\$74,646
Senior Appraiser	69	\$40,524	\$54,363	\$68,202
Senior Assistant Register Of Deeds	73	\$48,539	\$65,115	\$81,691
Senior Planner	73	\$48,539	\$65,115	\$81,691
Sheriff (E)	88	\$96,046	\$128,846	\$161,646
Social Research Associate II	70	\$42,399	\$56,878	\$71,357
Social Work Clinical Specialist	74	\$50,808	\$68,159	\$85,510
Social Work Program Administrator II	77	\$58,218	\$78,100	\$97,981
Social Work Program Manager	74	\$50,808	\$68,159	\$85,510
Social Work Supervisor I	67	\$37,025	\$49,669	\$62,313
Social Work Supervisor II	70	\$42,399	\$56,878	\$71,357
Social Work Supervisor III	73	\$48,539	\$65,115	\$81,691
Social Worker - Investigative/Assessment & Treatment	70	\$42,399	\$56,878	\$71,357
Social Worker I	63	\$30,805	\$41,325	\$51,845
Social Worker II	67	\$37,025	\$49,669	\$62,313
Social Worker III	69	\$40,524	\$54,363	\$68,202
Soil Scientist I	73	\$48,539	\$65,115	\$81,691
Solid Waste Attendant	55	\$21,433	\$28,752	\$36,071
Solid Waste Collections Manager	70	\$42,399	\$56,878	\$71,357
Solid Waste Collections Supervisor	65	\$33,753	\$45,280	\$56,806
Solid Waste Compliance Inspector	60	\$26,812	\$35,969	\$45,125
Solid Waste Environmental Enforcement Inspector	62	\$29,423	\$39,471	\$49,519
Solid Waste Management Director	78	\$60,925	\$81,731	\$102,537
Solid Waste Truck Driver	61	\$28,087	\$37,679	\$47,271
Staff Attorney I	78	\$60,925	\$81,731	\$102,537
Staff Attorney II	82	\$73,041	\$97,985	\$122,928
Staff Development Specialist I	67	\$37,025	\$49,669	\$62,313
Staff Development Specialist II	69	\$40,524	\$54,363	\$68,202
Staff Nurse	71	\$44,353	\$59,500	\$74,646
Staff Psychologist II	73	\$48,539	\$65,115	\$81,691

CLASSIFICATION PAY PLAN

Job Title	Grade	Annual Salary Range		
		Minimum	Midpoint	Maximum
Street Sign Technician I	63	\$30,805	\$41,325	\$51,845
Street Sign Technician II	65	\$33,753	\$45,280	\$56,806
Substance Abuse Counselor II	66	\$35,348	\$47,419	\$59,490
Switchboard Operator	56	\$22,416	\$30,071	\$37,726
Tax Administrator	82	\$73,041	\$97,985	\$122,928
Tax Analyst	64	\$32,247	\$43,260	\$54,272
Tax Assistant	62	\$29,423	\$39,471	\$49,519
Tax Auditor	68	\$38,734	\$51,962	\$65,189
Tax Program Coordinator	65	\$33,753	\$45,280	\$56,806
Tax Program Manager	75	\$53,181	\$71,343	\$89,504
Tax Program Supervisor	70	\$42,399	\$56,878	\$71,357
Telecommunications Manager	70	\$42,399	\$56,878	\$71,357
Telecommunications Supervisor	67	\$37,025	\$49,669	\$62,313
Telecommunicator	63	\$30,805	\$41,325	\$51,845
Telephone Operator	54	\$20,508	\$27,512	\$34,515
Transportation Program Coordinator	72	\$46,394	\$62,238	\$78,081
Vehicle Operator I	53	\$19,627	\$26,330	\$33,033
Veteran Services Director	70	\$42,399	\$56,878	\$71,357
Veteran Services Specialist	65	\$33,753	\$45,280	\$56,806
Volunteer Services Director I	66	\$35,348	\$47,419	\$59,490
Youth Home Supervisor	67	\$37,025	\$49,669	\$62,313
Youth Program Assistant II	63	\$30,805	\$41,325	\$51,845

(E) designates constitutional officer/appointed

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. FY2014 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.

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	Budgeted (1)		Proposed (2)				Total
	FY2013	FY2014	FY2014	FY2015	FY2016	FY2017	
- Current Projects -							
Health Department Building	27,986,300	Closed					-
Western Regional Library	5,717,186	5,717,186					5,717,186
Gray's Creek Middle School	20,537,047	20,537,047					20,537,047
New Century International Elementary	17,517,851	17,517,851					17,517,851
Landfill Construction-Current	4,198,052	4,198,052					4,198,052
School Renovations-QSCBs	15,923,770	15,923,770					15,923,770
Landfill Construction-New	655,771	655,771					655,771
Eastover Sanitary District- Water II	8,479,575	8,479,575					8,479,575
Eastover Sanitary District- Sewer II	50,000	50,000					50,000
Detention Facility Expansion	14,944,566	14,944,566					14,944,566
New Century Middle School	18,052,645	18,052,645					18,052,645
Southpoint Water Project	540,802	540,802					540,802
Total	134,603,565	106,617,265	-	-	-	-	106,617,265
Potential Projects (3)							
E. Newton Smith Center							unknown
Pamalee Branch Library							<u>7,542,992</u>
Total							<u>7,542,992</u>
	134,603,565	106,617,265	-	-	-	-	114,160,257

(1) Gray shaded projects are essentially finished, but not officially closed on the county's books. In some cases, a small amount of remaining unspent funds have been reallocated within the project.

(2) Proposed funds for current projects have not yet been budgeted as of July 1, 2013, but are expected to be budgeted during the listed fiscal year.

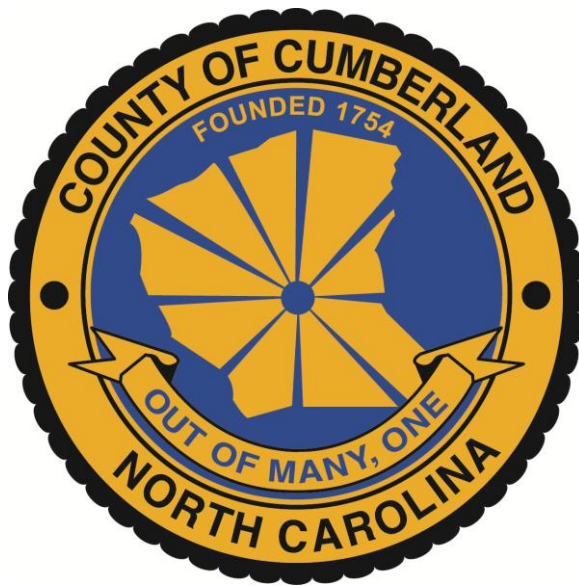
(3) Potential projects are neither budgeted or funded. An estimated cost is listed for reference only. The cost of future renovations to the E. Newton Smith Center are unknown.

MULTI-YEAR CAPITAL PROJECTS Funding

Project	Budgeted		Financing Sources				
	FY2013	FY2014	Federal	State	Debt	Other	County
- Current Projects -							
Health Department Building	27,986,300	Closed					
Western Regional Library	5,717,186	5,717,186			5,314,224		402,962
Gray's Creek Middle School	20,537,047	20,537,047			20,000,000	537,047	
New Century International Elementary	17,517,851	17,517,851			17,239,528	278,323	
Landfill Construction-Current	4,198,052	4,198,052				4,198,052	
School Renovations-QSCBs	15,923,770	15,923,770			15,900,000	23,770	
Landfill Construction-New	655,771	655,771				655,771	
Eastover Sanitary District- Water II	8,479,575	8,479,575	1,797,700		6,177,000	504,875	
Eastover Sanitary District- Sewer II		50,000				50,000	
Detention Facility Expansion	14,944,566	14,944,566				423,433	14,521,133
New Century Middle School	18,052,645	18,052,645		2,816,930	14,805,000	430,715	
Southpoint Water Project	540,802	540,802			540,802		
Total	134,553,565	106,617,265	1,797,700	2,816,930	79,976,554	7,101,986	14,924,095

Potential Projects (1)	Est Costs					
Landfill Construction-New	5,844,229					
E. Newton Smith Center	unknown					
Pamalee Branch Library	7,542,992					

(1) Potential projects have not been approved; therefore, only an estimated cost is shown with no identified funding source. The addition to the current landfill is budgeted at \$655,771 for permitting costs. The remaining \$5,844,229 will be budgeted once bids are received and the actual cost is known and approved.



DEBT SERVICE

The General Fund is responsible for the accumulation and appropriation of resources for repayment of general long-term debt other than debt accounted for in enterprise funds. Debt service payments include principal, interest and other related charges. Debt service for governmental funds is budgeted in the General Fund and is paid from General Fund revenue. In general, debt service for enterprise funds is budgeted in the appropriate enterprise fund and is paid from revenue generated by that enterprise activity. However, debt service for the Crown Center is funded solely from revenues generated by the Prepared Food & Beverage Tax and the Hotel Occupancy Tax. The types of long-term debt budgeted in the General Fund include general obligation bonds, certificates of participation and other limited obligation bonds, capital leases, and promissory notes. Debt service for refunding certificates of participation used to refinance construction of the Coliseum and tax credit certificates of participation and other limited obligation bonds used to finance various Crown Center renovations is budgeted in the Crown Center Fund which is an 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, 2013 is \$49,115,000 and is significantly less than the legal debt limit of slightly more than \$1,000,000,000. Excluding discrete component units, total debt service payments represent 5.35% of total budget expenditures for FY 2013 and 5.91% of adopted budget expenditures for FY 2014. The County believes that the debt obligations of the County are prudent and remain within manageable levels.

In September 2008, Standard & Poor's issued a two-step upgrade of the County's credit ratings by raising the rating on general obligation debt from AA- to AA+ and by raising the rating on non-general obligation debt from A+ to AA-. In March 2009, Moody's issued a one-step upgrade of the County's credit ratings by raising the rating on general obligation debt from Aa3 to Aa2 and by raising the rating on non-general obligation debt from A1 to Aa3. In May 2010, Moody's recalibrated municipal debt ratings to improve comparability with ratings issued for the private sector. As the result of this recalibration, Moody's assigned the County a rating of Aa1 for general obligation debt.

The following is a summary of the major outstanding debt obligations incurred by the County during the ten fiscal years ended June 30, 2013:

FY	Amount	Type of Debt	Purpose of Debt Issue	Balance
2005	5,075,000	G.O. Bonds (2/3 Bonds)	School Classroom Additions	200,000
2005	35,505,000	G.O. Refunding Bonds	Refinance Debt on Schools, Community College and Library	18,750,000
2005	4,537,080	Capital Lease	Energy Savings Project	2,032,294
2009	22,425,000	COPS	West Library & Elementary School	18,880,000
2009	89,490,000	COPS Refunding	Refinance Debt on Coliseum, DSS Building and Detention Center	64,115,000
2010	34,670,000	G.O. Refunding Bonds	Refinance Debt on Schools	17,965,000
2010	15,900,000	QSCB (Tax Credit COPS)	School Classroom Additions	12,918,750
2010	1,980,000	Build America Bonds	Crown Arena/Theater Mechanicals	1,386,000
2010	1,138,000	RZED Bonds	Crown Arena/Theater Mechanicals	796,600

DEBT SERVICE

FY	Amount	Type of Debt	Purpose of Debt Issue	Balance
2011	14,805,000	QSCB (Ltd Obligation COPS)	New Century Middle School	12,831,000
2012	12,375,000	G.O. Refunding Bonds	Refinance Debt on Schools	12,200,000
2012	37,755,000	Limited Obligation Refunding COPS	Refinance Debt on Schools	32,965,000
2013	3,198,130	Installment Financing Note	HVAC and Roofing Projects	2,878,317

SUMMARY OF CURRENT DEBT

	Type of Debt	Purpose of the Debt	Date of Issue	Original Amount	Balance 6/30/13
General Fund					
School Series 2004 (partially refunded FY 2012)	G.O. Bonds	Schools	11/09/04	5,075,000	200,000
Schools - Refunding Series 2004	G.O. Bonds	Refinance	11/23/04	26,360,000	16,430,000
Schools - Refunding Series 2009	G.O. Bonds	Refinance	07/08/09	34,670,000	17,965,000
Schools - Refunding Series 2011	G.O. Bonds	Refinance	07/12/11	12,735,000	12,200,000
Total School G.O. Bonds				78,840,000	46,795,000
Library - Refunding Series 2004	G.O. Bonds	Refinance	11/23/04	5,960,000	2,320,000
Total Other G.O. Bonds				5,960,000	2,320,000
Total General Obligation Bonds				84,800,000	49,115,000
New Century International Elementary School	COPS	Schools	03/25/09	17,139,835	14,430,392
Western Branch Library	COPS	Library Facilities	03/25/09	5,285,165	4,449,608
Total COPS Series 2009A				22,425,000	18,880,000
DSS Building	COPS	Refinance	05/13/09	20,930,000	12,565,000
Detention Center	COPS	Refinance	05/13/09	31,470,000	22,580,000
Total COPS Refunding Series 2009B				52,400,000	35,145,000
Gray's Creek Middle School	COPS	Refinance	07/14/12	16,630,000	14,540,000
Public Health Facility	COPS	Refinance	07/14/12	21,125,000	18,425,000
Total COPS Refunding Series 2011B				37,755,000	32,965,000
Total Certificates of Participation (COPS)				112,580,000	86,990,000
Schools - 2009 QSCB (Tax Credit COPS)	ARRA	Schools	12/15/09	15,900,000	12,918,750
Schools - 2011A QSCB (Limited Obligation COPS)	ARRA	Schools	01/26/11	14,805,000	12,831,000
Total American Recovery & Reinvestment Bonds				30,705,000	25,749,750
SunTrust Energy Savings	Capital Lease	Energy Conservation	12/09/04	4,537,080	2,032,294
Total Capital Leases				4,537,080	2,032,294
Fayetteville Tech Comm College Installment Note	Installment Note	FTCC Renovations	01/18/13	3,198,130	2,878,317
Total Installment Notes				3,198,130	2,878,317
Total General Fund				235,820,210	166,765,361
Enterprise Funds					
Crown Center					
Coliseum COPS Series 1995A (Part Ref'd FY99)	COPS	Coliseum	01/01/95	53,003,781	440,936
Coliseum COPS Refunding Series 2009B	COPS	Refinance	05/13/09	37,090,000	28,970,000
Total Certificates of Participation				90,093,781	29,410,936

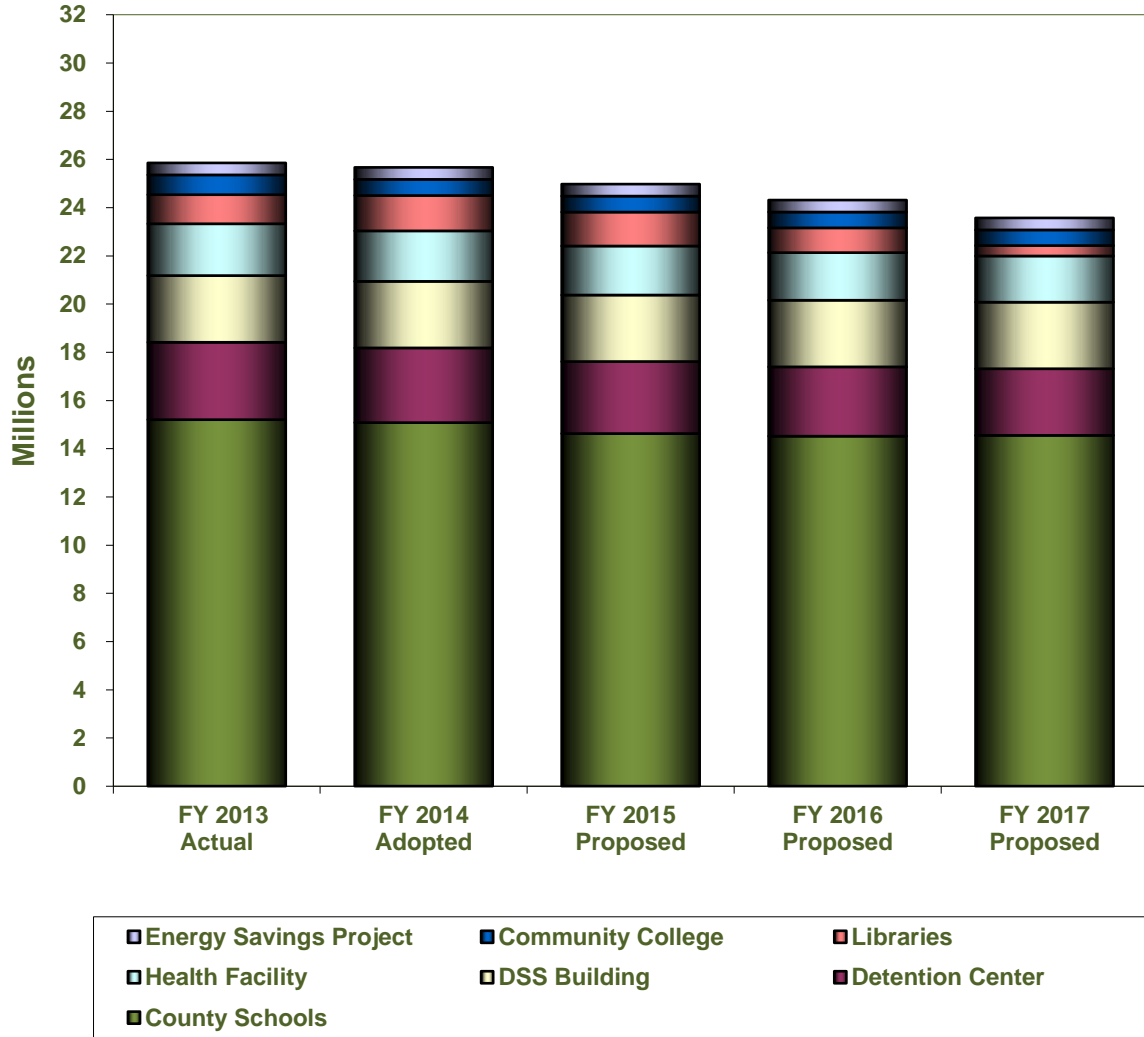
SUMMARY OF CURRENT DEBT

	Type of Debt	Purpose of the Debt	Date of Issue	Original Amount	Balance 6/30/13
Build America Bonds	ARRA	Mechanical Upgrades	05/14/10	1,980,000	1,386,000
Recovery Zone Economic Development Bonds	ARRA	Mechanical Upgrades	05/14/10	1,138,000	796,600
Total American Recovery & Reinvestment Bonds				<u>3,118,000</u>	<u>2,182,600</u>
Total Enterprise Funds (Excluding Deferred Amount on Defeasance)				<u>93,211,781</u>	<u>31,593,536</u>
Total All Funds				<u>329,031,991</u>	<u>198,358,897</u>

GENERAL FUND DEBT SERVICE PROJECTIONS

Debt	FY2013 Actual	FY2014 Adopted	FY2015 Proposed	FY2016 Proposed	FY2017 Proposed
Schools					
G.O. Series 2004	214,000	207,000			
G.O. Refunding Series 2004 - Schools (\$26.360M)	3,707,163	3,777,413	1,962,163	1,915,163	2,492,163
COPS Series 2009A (New Century Elementary)	1,545,587	1,509,512	1,477,946	1,441,871	1,403,541
G.O. Refunding Series 2009	4,037,350	3,950,600	5,432,650	5,487,300	5,050,500
Qualified School Construction Bonds Series 2009	1,192,500	1,192,500	1,192,500	1,192,500	1,192,500
Qualified School Construction Bonds Series 2011A	1,890,105	1,890,105	1,890,105	1,890,105	1,890,105
G.O. Refunding Series 2011	978,675	956,675	1,117,200	1,080,400	1,056,250
COPS Refunding Series 2011B (Gray's Creek Middle School)	1,634,463	1,593,513	1,550,863	1,507,863	1,464,813
	15,199,843	15,077,318	14,623,427	14,515,202	14,549,872
Community College					
G.O. Refunding Series 2004 - Community College (\$3.185M)	483,000				
FTCC Capital Projects	337,563	669,801	662,701	655,601	648,501
	820,563	669,801	662,701	655,601	648,501
Libraries					
Refunding Series 2004 - Libraries (\$5.960M)	730,250	1,001,000	951,750	582,750	
COPS Series 2009A (\$5.285M) (Western Branch Library)	476,638	465,513	455,779	444,654	432,834
	1,206,888	1,466,513	1,407,529	1,027,404	432,834
Social Services Building					
COPS Refunding Series 2009B (\$20.930M)	2,765,950	2,761,425	2,758,075	2,765,050	2,761,175
	2,765,950	2,761,425	2,758,075	2,765,050	2,761,175
Detention Center					
COPS Refunding Series 2009B (\$31.470M)	3,210,463	3,098,938	2,988,088	2,874,500	2,762,688
	3,210,463	3,098,938	2,988,088	2,874,500	2,762,688
Public Health Facility					
COPS Refunding Series 2011B	2,149,250	2,093,750	2,033,800	1,974,500	1,915,875
	2,149,250	2,093,750	2,033,800	1,974,500	1,915,875
Energy Savings Project					
SunTrust Capital Lease	497,322	497,322	497,322	497,322	497,322
	497,322	497,322	497,322	497,322	497,322
Total General Fund Debt Service	25,850,279	25,665,067	24,970,942	24,309,579	23,568,267

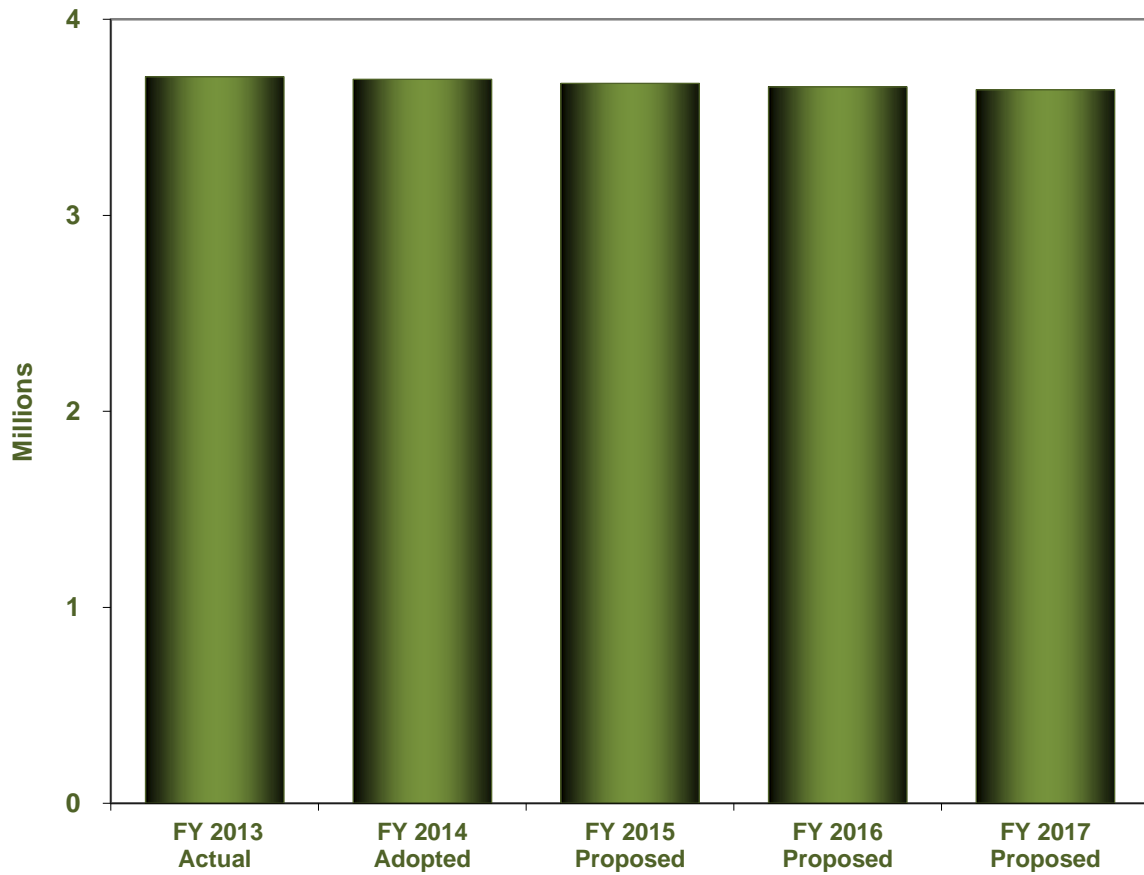
GENERAL FUND DEBT SERVICE PROJECTIONS



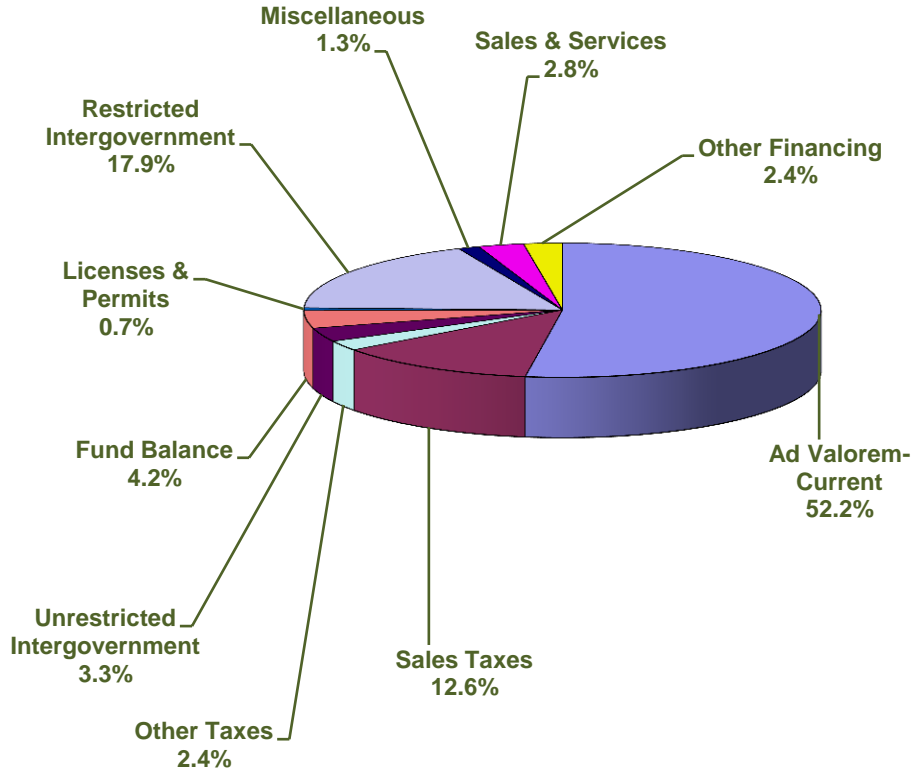
ENTERPRISE FUNDS DEBT SERVICE PROJECTIONS

Debt	FY2013 Actual	FY2014 Adopted	FY2015 Proposed	FY2016 Proposed	FY2017 Proposed
Crown Center					
COPS Series 1995A (Partially Refunded FY99)	1,555,000	1,555,000			
COPS Refunding Series 2009B (\$37.090M)	1,716,100	1,718,500	3,268,175	3,265,663	3,266,125
Build Americal Bonds (before 35% interest rebate)	276,092	266,330	256,569	246,807	237,046
Recovery Zone Econ Dev Bonds (before 45% interest rebate)	158,683	153,073	147,463	141,852	136,242
Total Crown Center	3,705,875	3,692,903	3,672,207	3,654,322	3,639,413
Total Enterprise Funds Debt Service	3,705,875	3,692,903	3,672,207	3,654,322	3,639,413

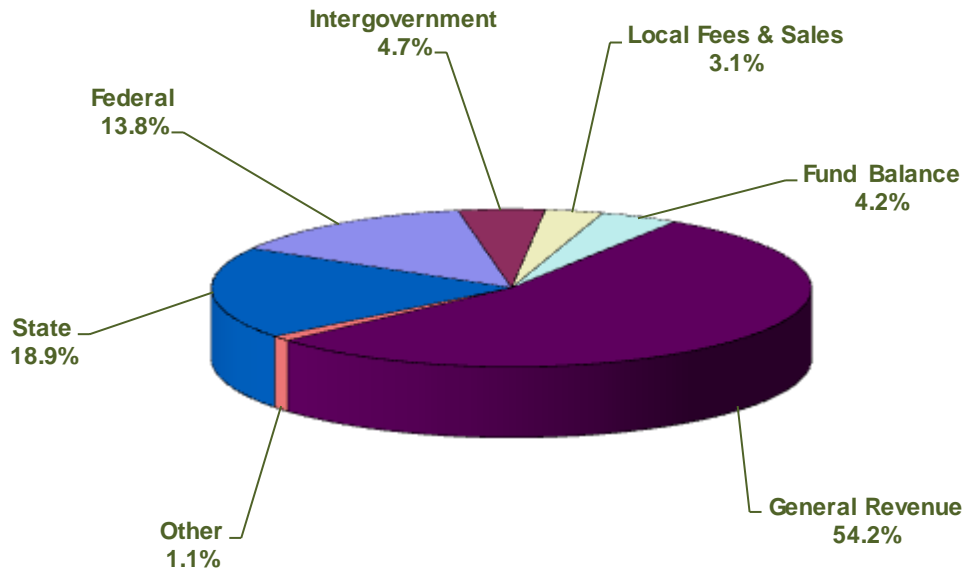
**ENTERPRISE FUNDS DEBT SERVICE PROJECTIONS
CROWN CENTER COMPLEX**



GENERAL FUND REVENUE BY CATEGORY



GENERAL FUND REVENUE BY SOURCE



**GENERAL FUND
SUMMARY OF REVENUE**

	FY2010	FY2011	FY2012	FY2013	FY2014
	Final	Final	Final	Adopted	Adopted
	Budget	Budget	Budget	Budget	Budget

Revenue Categories

Ad Valorem Taxes	\$155,176,186	\$154,830,775	\$157,365,538	\$161,496,278	\$168,933,380
Other Taxes	38,372,627	36,893,776	37,281,888	38,814,227	41,522,008
Unrestricted Intergovernmental	10,465,841	10,073,499	9,637,235	10,007,346	10,436,673
Restricted Intergovernmental	54,983,691	54,740,177	55,963,395	59,110,925	55,977,368
Licenses & Permits	2,064,896	2,071,949	2,082,009	2,250,763	2,084,150
Sales & Service	8,203,031	8,046,963	9,454,441	13,616,727	8,875,845
Interest on Investments	1,000,000	207,974	163,870	125,000	110,000
Miscellaneous	4,526,703	4,477,420	4,500,897	3,891,401	4,050,524
Fund Balance Appropriated	14,071,833	17,083,234	14,786,388	6,289,246	13,214,992
Other Financing Sources	44,151,058	11,052,025	68,672,216	8,470,142	7,545,458
Total Revenue	\$333,015,866	\$299,477,792	\$359,907,877	\$304,072,055	\$312,750,398

	FY 2010	FY 2011	FY 2012	FY2013	FY2014
	Adopted	Adopted	Adopted	Adopted	Adopted
	Budget	Budget	Budget	Budget	Budget

Revenue Sources

Federal	\$32,950,169	\$37,633,082	\$46,114,466	\$41,788,118	\$43,171,753
Intergovernmental	13,239,424	13,191,391	13,628,935	13,755,989	14,604,939
State	56,251,480	55,172,732	49,582,043	61,806,321	59,132,263
Other	2,664,783	3,275,898	6,610,065	3,434,651	3,360,265
Local Fees & Sales	8,253,539	8,207,922	8,778,614	14,879,686	9,772,806
Fund Balance	7,351,070	12,248,019	8,543,633	63,289,246	13,214,992
County	152,096,016	156,225,442	158,029,456	105,118,044	169,493,380
Total Revenue	\$272,806,481	\$285,954,486	\$291,287,212	\$304,072,055	\$312,750,398

REVENUE BY SOURCE

Department	Federal	State	Intergov	Other	Local	Fund Balance	County	Allocated Revenue	Adopted Budget	% County
GENERAL FUND										
410-General Administration										
Governing Body								543,440	543,440	100.00%
Administration								2,019,324	2,019,324	100.00%
Public Affairs/Education								150,000	150,000	100.00%
Court Facilities								136,000	136,000	100.00%
Information Services			61,359	48,000				2,661,605	2,770,964	96.05%
Elections			240,800					941,552	1,182,352	79.63%
Finance								1,309,135	1,309,135	100.00%
Legal								877,688	877,688	100.00%
Register of Deeds					2,053,983			50,340	2,104,323	2.39%
Register of Deeds Automation					150,167			(145,167)	5,000	-2903.34%
Tax Administration				53,474	4,750			5,459,340	5,517,564	98.94%
Property Revaluation								459,413	459,413	0.00%
Total General Administration			302,159	101,474	2,208,900			14,462,670	17,075,203	84.70%
411-Building & Grounds										
Facilities Management								909,289	909,289	100.00%
Print and Graphics Services				84,000				141,317	225,317	62.72%
Communications Center								1,625,063	1,625,063	100.00%
Carpenter Shop								218,637	218,637	100.00%
Public Buildings Equip Maint								1,207,478	1,207,478	100.00%
Public Buildings Janitorial								713,529	713,529	100.00%
Central Maintenance					182,200			390,888	573,088	68.21%
Landscaping & Grounds								659,369	659,369	100.00%
Total Building & Grounds				84,000	182,200			5,865,570	6,131,770	95.66%
412-General Government										
Debt Service	711,434	7,412,485		55,193				16,952,169	25,131,281	67.45%
General Government Other								6,177,484	6,177,484	100.00%
Total General Government	711,434	7,412,485		55,193				23,129,653	31,308,765	73.88%
420-Emergency Services										
Emergency Services		62,500	358,202	4,000	40,000			2,500,649	2,965,351	84.33%
Emergency Services Grants								-	-	0.00%
Total Emergency Services		62,500	358,202	4,000	40,000			2,500,649	2,965,351	84.33%
422-Law Enforcement Sheriff										
Sheriff	65,000		695,549	225	985,100			22,990,658	24,736,532	92.94%
Jail	161,000	57,000			25,000			16,076,767	16,319,767	98.51%
Child Predator Grant								-	-	0.00%
Sheriff's Grants								-	-	0.00%
School Law Enforcement - Local			1,552,945					2,091,925	3,644,870	57.39%
Total Sheriff	226,000	57,000	2,248,494	225	1,010,100			41,159,350	44,701,169	92.08%
424-Animal Control										
Animal Services				17,680	765,666			1,932,822	2,716,168	71.16%
426-Protective Services										
Cumberland Day Reporting Center										0.00%
Cumb. Co. Criminal Justice Unit								388,837	388,837	100.00%
C-5 Facility Expenses										0.00%
Public Safety Other								1,175,337	1,175,337	100.00%
Total Protective Services								1,564,174	1,564,174	100.00%
431-Health										
Health - Administration		233,180			3,000	24,125		1,958,397	2,218,702	88.27%
Laboratory					199,050			79,114	278,164	28.44%
Pharmacy					410,450			177,630	588,080	30.21%
Jail Health Program					7,000			2,477,452	2,484,452	99.72%
Management Support								295,834	295,834	100.00%
Regional Bioterrorism Response Team										0.00%
NC Environmental Health		7,730			235,000	37,288		1,142,982	1,423,000	80.32%
Immunization Clinic		146,804						60,983	207,787	29.35%
School Health Program		189,406						797,744	1,013,848	78.68%
Wellness Program										0.00%

REVENUE BY SOURCE

Department	Federal	State	Intergov	Other	Local	Fund Balance	County	Allocated Revenue	Adopted Budget	% County
Child Health Clinic		196,604			468,000	63,637		17,622	745,863	2.36%
Dental Clinic					143,000	32,293		225,835	401,128	56.30%
Health Promotion		6,285				25,083		307,838	339,206	90.75%
Maternal Health Clinic		236,334			163,400	29,867		229,743	659,344	34.84%
Bio-Terrorism Preparedness		72,500							72,500	0.00%
Sexually Transmitted Disease Clinic					14,000	25,872		1,006,168	1,046,040	96.19%
Medical Records					7,000			236,912	243,912	97.13%
Childhood Lead Poison Prevention									-	0.00%
Breast/Cervical Cancer Control		87,633			300			54,553	142,486	38.29%
Care Coordination for Children		50,573			639,072				689,645	0.00%
Pregnancy Care Management					807,743				807,743	0.00%
Reynolds Diabetes Education Grant		63,197		51,500	73,206				187,903	0.00%
Child Fatality Prevention		3,666							3,666	0.00%
Health Express Care					495,512				495,512	0.00%
Chest Tuberculosis Clinic		90,091			10,000	38,347		50,253	188,691	0.00%
Family Planning Clinic		373,554			169,100	29,862		410,222	982,738	41.74%
Communicable Disease		25,762			20,000	25,872		182,993	254,627	71.87%
Center of Disease Control TB		32,202							32,202	0.00%
NC AIDS		25,000						44,435	69,435	64.00%
Adult Health Clinic					339,500	25,872		591,054	956,426	61.80%
School Health - BOE Grant				545,124					545,124	0.00%
Community Transformation Grant		420,000							420,000	0.00%
Mental Health Clinic									-	0.00%
Women, Infants & Children Svc	2,777,336					49,258			2,826,594	0.00%
Total Health	2,777,336	2,260,521		596,624	4,204,333	434,074		10,347,764	20,620,652	50.18%
432 - Health Other										
Health Other								89,118	89,118	100.00%
433M - Mental Health Other										
Mental Health Other		51,576		272,954		4,391,772		4,168,292	8,884,594	46.92%
Court Ordered Evaluations						125,000			125,000	
Total Mental Health Other		51,576		272,954		4,516,772		4,168,292	9,009,594	46.27%
433 - MH Managed Care										
Managed Care Organization		57,375				193,626		-	251,001	0.00%
Total Mental Health		108,951		272,954		4,710,398		4,168,292	9,260,595	45.01%
437 - Social Services										
Social Services Department	21,256,608	2,108,600		20,744	73,200			14,834,883	38,294,035	38.74%
Social Services Other	14,899,550	5,799,611		71,373				5,939,657	26,710,191	22.24%
Grant Family Violence Care Ctr		176,430			6,526			218,914	401,870	54.47%
Welfare Other								466,086	466,086	100.00%
Total Social Services	36,156,158	8,084,641		92,117	79,726			21,459,540	65,872,182	32.58%
439-Human Services										
Veterans Services								377,898	377,898	100.00%
Child Support Enforcement	3,300,825							1,302,615	4,603,440	28.30%
Spring Lake Resource Ctr-Admin								34,242	34,242	100.00%
Total Human Services	3,300,825							1,714,755	5,015,580	34.19%
440-Library										
Library		306,392			400,600			10,085,319	10,792,311	93.45%
Library - Law								91,358	91,358	100.00%
Library - Smart Start Raising a Reader		101,593							101,593	0.00%
Total Library		407,985			400,600			10,176,677	10,985,262	92.64%
442 - Culture & Recreation										
Stadium Maintenance								141,796	141,796	100.00%
Culture Recreation Other								306,416	306,416	100.00%
Total Culture & Recreation								448,212	448,212	100.00%
450-Economic Development										
Planning			292,213	9,500	564,300			2,433,596	3,299,609	73.75%
Engineering								371,014	371,014	100.00%
NC Cooperative Extension Service		1,477						586,620	588,097	99.75%

REVENUE BY SOURCE

Department	Federal	State	Intergov	Other	Local	Fund Balance	County	Allocated Revenue	Adopted Budget	% County
NC Cooperative Ext. Programs				34,500				-	34,500	0.00%
Location Services			190,627	2,000	157,512			98,957	449,096	22.03%
Soil Conservation District		3,600			8,900			64,786	77,286	83.83%
Public Utilities								96,873	96,873	100.00%
Soil Conserv/Cost Share Program		26,123						41,857	67,980	61.57%
Economic Phys Develop Other								410,000	410,000	100.00%
Industrial Park								20,000	20,000	100.00%
Economic Incentives						672,774			672,774	0.00%
Water & Sewer		323,680				500,000			823,680	0.00%
Total Economic Development		354,880	482,840	46,000	730,712	1,172,774		4,123,703	6,910,909	59.67%
470 - Education										
Education - BOE								77,211,685	77,211,685	100.00%
Education - FTCC								9,873,603	9,873,603	100.00%
Total Education								87,085,288	87,085,288	100.00%
Total Revenue - All Organizations	43,171,753	18,748,963	3,391,695	1,270,267	9,622,237	6,317,246		230,228,237	312,750,398	
Total Allocated Revenue		40,383,300	11,213,244	2,089,998	150,569	6,897,746	169,493,380			
Total General Fund	43,171,753	59,132,263	14,604,939	3,360,265	9,772,806	13,214,992	169,493,380		312,750,398	0.00%
SPECIAL REVENUE FUNDS										
104-Emergency Telephone										
Emergency Telephone System		1,074,719	5,000	1,500		1,260,042			2,341,261	0.00%
106-County School Fund										
School Special Sales Tax		3,012,485	800,000						3,812,485	0.00%
School CO Category I		2,967,515							2,967,515	0.00%
School CO Category II		2,160,000							2,160,000	0.00%
School CO Category III		360,000							360,000	0.00%
School CO Lottery		3,600,000							3,600,000	0.00%
Total School Fund		12,100,000	800,000						12,900,000	0.00%
114-Food & Beverage Fund										
Prepared Food & Beverage Tax				1,000	5,497,689	413,210			5,911,899	0.00%
133-Workforce Development Fund										
WIA Dislocated Worker					3,500				3,500	0.00%
139-Senior Aides Fund										
Senior Aides	556,336				72,921				629,257	0.00%
Total Wokforce Dev. Funds	556,336				76,421				632,757	0.00%
230-Federal Forfeiture-Justice										
Federal Forfeiture - Justice Dept.						173,090			173,090	0.00%
240-Injured Animal Stabilization										
Injured Animal Stabilization				8,000		4,884			12,884	0.00%
256- Southpoint Water										
Southpoint Water					40,000				40,000	0.00%
420- Recreation Fund										
Recreation - Hope Mills					541,047				541,047	100.00%
Recreation				500	3,964,184	291,000			4,255,684	0.00%
Total Recreation				500	4,505,231	291,000			4,796,731	0.00%
430-Juvenile Crime Prevention										
Juvenile Crime Prevention		934,413	119,366			94,243	211,684		1,359,706	15.57%
Residential Group Home	483,795	52,820		178,487					715,102	0.00%
Total JCPC	483,795	987,233	119,366	178,487		94,243	211,684		2,074,808	10.20%
446-County Comm Development										
County CDBG Administration	202,530						88,344		290,874	30.37%

REVENUE BY SOURCE

Department	Federal	State	Intergov	Other	Local	Fund Balance	County	Allocated Revenue	Adopted Budget	% County
Miscellaneous Grants		15,000							15,000	0.00%
Housing Activities	414,294			200,000					614,294	0.00%
Economic Development									-	0.00%
Public Facilities	150,000								150,000	0.00%
Public Services	135,321								135,321	0.00%
Emergency Shelter Grants	217,316								217,316	0.00%
Total County Comm Dev Fund	1,119,461	15,000		200,000			88,344		1,422,805	6.21%
447-CD Home Fmnd										
Home Administration	50,676								50,676	0.00%
Home Housing Activity	236,525			200,000			64,620		501,145	12.89%
Total CD Home	287,201			200,000			64,620		551,821	11.71%
448-CD Support Housing										
Support Housing Program Grants	138,865			5,000		40,000			183,865	0.00%
449-CD PATH										
Path	192,098		68,393						260,491	0.00%
Total All CD Funds	1,737,625	15,000	68,393	405,000		40,000	152,964		2,418,982	6.32%
451-NC 91-08-010 Fund										
Planning Grant	56,480	7,060	7,060						70,600	0.00%
452-US DOT 104(f) Fund										
US DOT 104(f)	549,200		137,300						686,500	0.00%
454-NC Elderly										
Community Transportation Program		67,605					68,193		135,798	50.22%
Rural Operating Assistance Program		359,889					12,500		372,389	3.36%
Mid-Carolina Senior Transportation		187,562					20,840		208,402	10.00%
5310 Grant - Nonmedical Transp		405,000			45,000				450,000	0.00%
5316 Jobs Access Reverse Commute		90,000			10,000				100,000	0.00%
Total NC Elderly		1,110,056			55,000		101,533		1,266,589	8.02%
455-Surface Transportation Program										
Surface Transportation Program									-	0.00%
469-Special Fire Tax										
Special Fire District Tax				250	838,521				838,771	99.97%
470-Beaver Dam										
Beaver Dam Fire District					136,953				136,953	100.00%
472-Bethany										
Bethany Fire District					209,752				209,752	100.00%
473-Bonnie Doone										
Boonie Doone Fire District					3,074				3,074	100.00%
474-Cotton										
Cotton Fire District					796,244				796,244	100.00%
476-Cumberland Road										
Cumberland Road Fire District					497,316				497,316	100.00%
478-Eastover										
Eastover Fire District					179,813				179,813	100.00%
480-Godwin Falcon										
Godwin Falcon Fire District					85,193				85,193	100.00%
482-Gray's Creek										
Gray's Creek Fire District #18					357,935				357,935	100.00%
Gray's Creek Fire Dept #24					357,935				357,935	100.00%
Total Gray's Creek FD					715,870				715,870	100.00%

REVENUE BY SOURCE

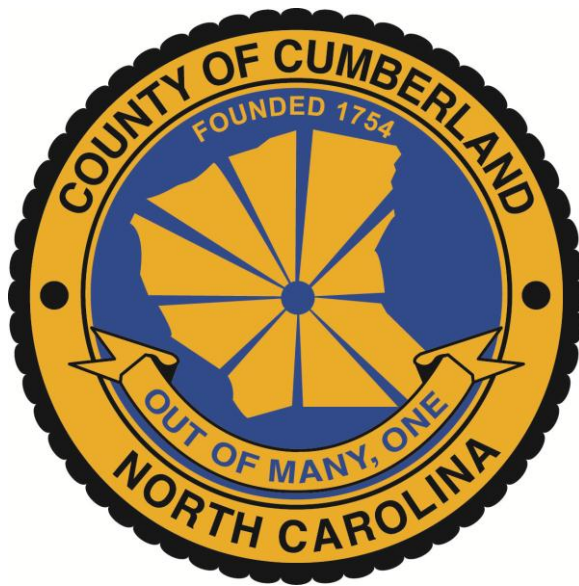
Department	Federal	State	Intergov	Other	Local	Fund Balance	County	Allocated Revenue	Adopted Budget	% County
484-Lafayette Village Lafayette Village Fire District					56				56	100.00%
486-Lake Rim Lake Rim Fire District					11,219				11,219	100.00%
490-Manchester Manchester FD (Spring Lake)					88,871				88,871	100.00%
492-Pearces Mill Pearces Mill Fire District					780,279				780,279	100.00%
494-Stedman Stedman Fire District					140,937				140,937	100.00%
495-Stoney Point Stoney Point Fire District					896,090				896,090	100.00%
496-Vander Vander Fire District					870,755				870,755	100.00%
498-Wade Wade Fire District					85,604				85,604	100.00%
499-Westarea Westarea Fire District					932,401				932,401	100.00%
Westarea FD Station #10					218,425				218,425	100.00%
Total Westarea Fire District					<u>1,150,826</u>				1,150,826	100.00%
Total Fire District Funds				250	7,487,373				7,487,623	100.00%
824-Tourism Devel Auth Tourism Development Authority					5,000,000				5,000,000	0.00%
850-Inmate Welfare Inmate Canteen				550	585,000				585,550	0.00%
Total Special Revenue Funds	3,383,436	15,294,068	1,137,119	595,287	23,246,714	2,276,469	466,181		46,399,274	50.10%
ENTERPRISE FUNDS										
252-Eastover Sanitary District Eastover Sanitary District				22,502	1,803,326				1,825,828	0.00%
253-NORCRESS Admin NORCRESS Administration					478,085	165,000			643,085	0.00%
255-Kelly Hills Admin Kelly Hills Water and Sewer				4,000		9,000			13,000	0.00%
257-Eastover Sanitary District Debt Fund Debt Service				785,273					785,273	0.00%
620-Civic Center Fund Civic Center				3,389,854	2,425,750				5,815,604	0.00%
621-Civic Motel Tax Civic Center Motel Tax				500	1,228,379				1,228,879	0.00%
623-Debt Service Coliseum Debt Service-Coliseum				3,692,904					3,692,904	0.00%

REVENUE BY SOURCE

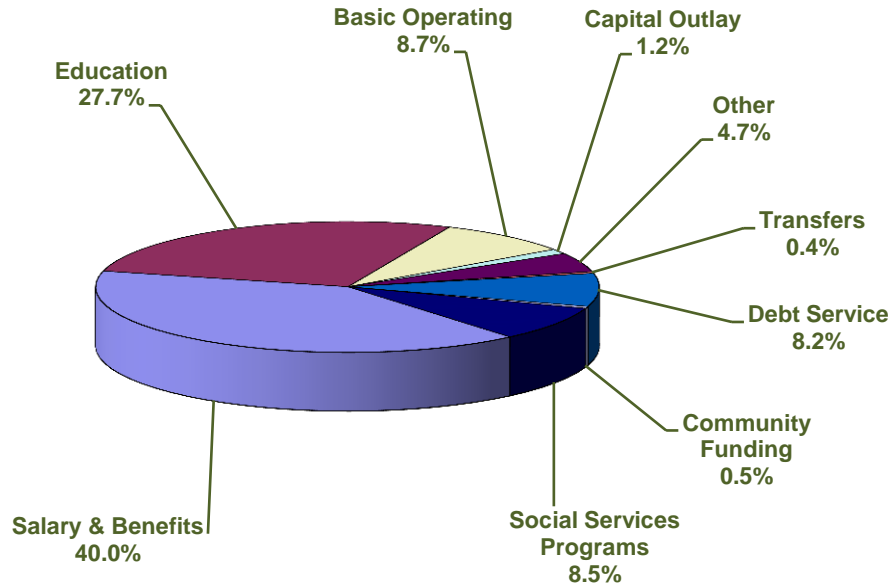
Department	Federal	State	Intergov	Other	Local	Fund Balance	County	Allocated Revenue	Adopted Budget	% County
625-Solid Waste Fund										
Administration				11,388	1,257,384			1,111,598	1,111,598	0.00%
Ann Street					510,504			2,351,332	3,620,104	0.00%
Wilkes Street								949,419	1,459,923	0.00%
Container Sites								1,074,643	1,074,643	0.00%
Transportation								822,946	822,946	0.00%
Household Hazardous Waste/Planning					6,000			216,912	222,912	0.00%
Maintenance								524,196	524,196	0.00%
White Goods		124,178			69,903			122,766	316,847	0.00%
Construction & Demolition					1,135,500			(940,119)	195,381	0.00%
Recycling		370,686			512,863			393,598	1,277,147	0.00%
Total Revenue - All Organizations		494,864		11,388	3,492,154			6,627,291	10,625,697	
Total Allocated Revenue				106,232	4,995,345	1,525,714				
Total Solid Waste		494,864		117,620	8,487,499	1,525,714			10,625,697	0.00%
Total Enterprise Funds		494,864		8,012,653	14,423,039	1,699,714		6,627,291	24,630,270	0.00%
INTERNAL SERVICE FUNDS										
115-Group Insurance Fund										
Group Insurance				10,000			14,800,675		14,810,675	99.93%
Employee Pharmacy				82,000					82,000	0.00%
Employee Clinic									-	0.00%
Employee Wellness									-	0.00%
Total Group Insurance Fund				92,000			14,800,675		14,892,675	99.38%
116-Employee Benefit Fund										
Employee Flexible Benefits				550,000					550,000	0.00%
117-Vehicle Insurance Fund										
Vehicle Insurance				500,000					500,000	0.00%
118-Retiree Health Insurance										
Retiree Health Insurance				200,000			4,002,173		4,202,173	95.24%
120-Workers Compensation Fund										
Workers Compensation							1,829,258		1,829,258	100.00%
630-General Litigation										
Legal				800			102,200		103,000	0.00%
Total Internal Service Funds				1,342,800			20,734,306		22,077,106	93.92%
PENSION & PERMANENT FUNDS										
870-LEO Special Separation										
LEO Separation Allowance							453,126		453,126	100.00%
875-Cumberland Cemetery Trust										
Cemetery Trust				100	2,700				2,800	100.00%
Total Pension & Perm. Funds				100	2,700		453,126		455,926	99.39%
T. Annual Budgeted Funds	46,555,189	74,921,195	15,742,058	13,311,105	47,445,259	17,191,175	191,146,993	6,627,291	406,312,974	47.04%

REVENUE BY SOURCE

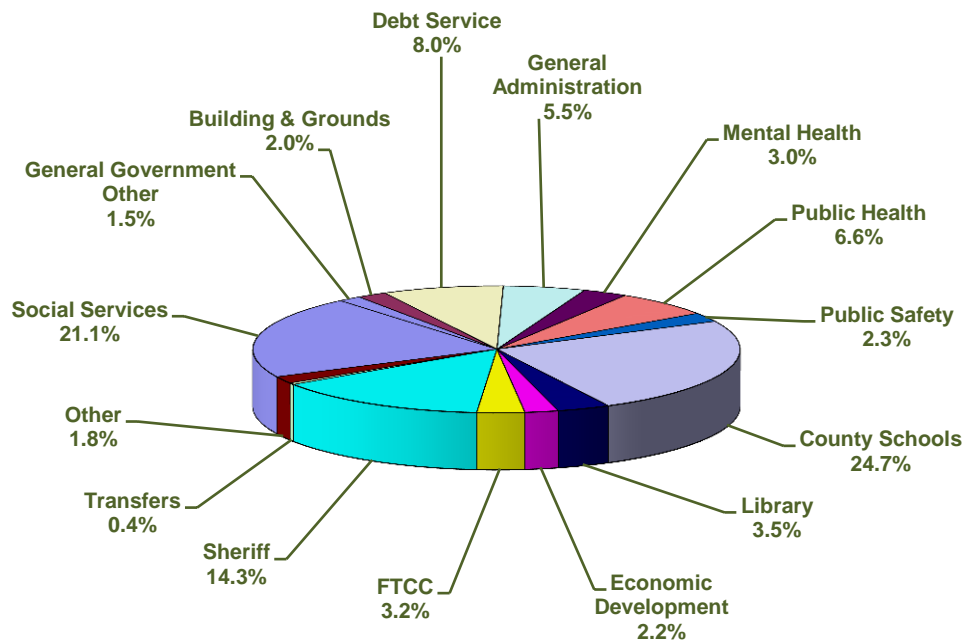
Department	Federal	State	Intergov	Other	Local	Fund Balance	County	Allocated Revenue	Adopted Budget	% County
MULTI-YEAR CAPITAL PROJECTS FUNDS										
002-Detention Facility Detention Facility Addition							14,944,566		14,944,566	0.00%
007-Landfill Construction Landfill Construction				4,198,052					4,198,052	0.00%
Landfill Construction				655,771					655,771	0.00%
Total Landfill Construction				4,853,823					4,853,823	0.00%
012 - ESD Sewer Project ESD Sewer II				50,000					50,000	0.00%
016 - Western Branch Library Western Branch Library				5,314,224			402,962		5,717,186	7.05%
017 - Gray's Creek Middle School Gray's Creek Middle School				20,537,047					20,537,047	0.00%
018 - New Century Elementary School New Century Elementary School				17,517,851					17,517,851	0.00%
019 - Qualified School Construction Bonds Qualified School Construction Bonds				15,923,770					15,923,770	0.00%
020 - ESD Water II ESD Water II	1,797,700			6,524,875	157,000				8,479,575	0.00%
021-New Century Middle School New Century Middle School		2,816,930		15,235,715					18,052,645	0.00%
022 -Southpoint Water Southpoint Water Line Extension				540,802					540,802	0.00%
023 -Overhills Sewer Project Overhills Sewer Project							99,500		99,500	100.00%
Total Multi-Year Funds	1,797,700	2,816,930		86,498,107	157,000		15,447,028		106,716,765	14.47%
Total Countywide Funds	48,352,889	77,738,125	15,742,058	99,809,212	47,602,259	17,191,175	206,594,021		513,029,739	40.27%



GENERAL FUND EXPENDITURES BY CATEGORY



GENERAL FUND EXPENDITURES BY FUNCTION



**GENERAL FUND
SUMMARY OF EXPENDITURES**

	FY 2010 Final Budget	FY 2011 Final Budget	FY 2012 Final Budget	FY 2013 Adopted Budget	FY 2014 Adopted Budget
Expenditures by Category					
Salary & Benefits	\$102,323,279	\$108,649,215	\$111,064,715	\$120,609,957	\$125,079,368
Basic Operating	20,866,782	20,101,319	22,320,646	23,650,846	27,109,632
Capital Outlay	4,001,300	3,421,846	7,725,728	1,482,914	3,808,179
Debt Service	26,334,854	26,327,383	26,558,610	26,262,716	25,665,067
Transfers	7,497,532	7,903,957	5,838,684	810,075	1,311,789
Community Funding	1,520,776	1,739,463	1,653,907	1,565,473	1,448,735
Social Services Programs	28,196,123	26,592,836	27,545,875	27,610,873	26,710,191
Education	88,754,241	86,801,117	90,546,588	86,603,583	86,764,089
Other	53,520,979	17,940,656	66,653,124	15,475,618	14,853,348
Total Expenditures	\$333,015,866	\$299,477,792	\$359,907,877	\$304,072,055	\$312,750,398

	FY 2010 Final Budget	FY 2011 Final Budget	FY 2012 Final Budget	FY 2013 Adopted Budget	FY 2014 Adopted Budget
Expenditures by Function					
General Government Other	\$42,713,717	\$7,036,888	\$5,974,553	\$6,250,809	\$4,811,213
Building & Grounds	5,971,952	6,099,279	5,998,250	5,716,589	6,131,770
Debt Service	26,334,854	26,327,383	82,226,594	25,728,930	25,131,281
General Administration	13,218,380	14,322,883	15,460,484	15,537,187	17,075,203
Transfers	7,497,532	7,698,757	5,151,018	614,569	1,311,789
Public Health	18,998,024	18,279,793	18,708,144	22,311,261	20,620,652
Mental Health	0	0	0	0	9,260,595
Public Safety	9,867,381	6,754,477	8,458,309	7,126,728	7,245,693
County Schools	80,180,578	77,886,206	77,248,694	77,273,688	77,211,685
Library	9,562,586	10,206,068	10,340,755	10,479,267	10,985,262
Economic Development	5,062,037	7,554,008	7,850,211	6,491,632	6,910,909
FTCC	8,656,658	8,914,911	13,297,894	9,329,895	9,873,603
Sheriff	39,624,044	38,535,710	39,187,339	39,163,916	44,701,169
Social Services	64,118,620	63,400,112	65,333,677	63,455,709	65,872,182
Other	1,209,503	6,461,317	4,671,955	14,591,875	5,607,392
Total Expenditures	\$333,015,866	\$299,477,792	\$359,907,877	\$304,072,055	\$312,750,398

EXPENDITURES BY ORGANIZATION

Department	FY 2012			FY 2013		FY 2014		
	Actual Expenditure	Final Budget	% Budget Spent	Budget Adopted	Final Budget	Requested Budget	Recommended Budget	Adopted Budget
GENERAL FUND								
410-General Administration								
Governing Body	484,594	486,950	99.52%	529,979	548,940	538,605	536,507	543,440
Administration	1,657,315	1,832,652	90.43%	1,868,786	1,925,685	1,985,731	1,989,218	2,019,324
Public Affairs/Education	74,102	150,000	49.40%	150,000	150,000	150,000	150,000	150,000
Court Facilities	94,298	202,888	46.48%	126,000	177,409	136,000	136,000	136,000
Information Services	1,917,912	2,119,895	90.47%	2,441,230	2,451,333	2,850,255	2,755,655	2,770,964
Elections	1,026,373	1,159,968	88.48%	990,749	1,143,757	1,176,678	1,176,678	1,182,352
Finance	1,072,143	1,129,852	94.89%	1,165,724	1,269,130	1,297,892	1,297,792	1,309,135
Legal	619,289	852,715	72.63%	853,258	853,258	865,720	865,720	877,688
Register of Deeds	1,868,016	2,115,185	88.31%	2,069,153	2,160,725	2,085,734	2,085,734	2,104,323
Register of Deeds Automation	3,500	148,813	2.35%	161,377	161,377	5,000	5,000	5,000
Tax Administration	4,605,473	4,860,332	94.76%	4,768,472	5,473,268	5,593,026	5,464,749	5,517,564
Property Revaluation	374,735	401,234	93.40%	412,459	412,459	464,934	460,009	459,413
Total General Administration	13,797,750	15,460,484	89.25%	15,537,187	16,727,341	17,149,575	16,923,062	17,075,203
411-Building & Grounds								
Facilities Management	763,617	1,083,964	70.45%	884,889	1,137,348	911,649	909,289	909,289
Print and Graphics Shop	209,213	209,612	99.81%	219,997	225,237	227,885	222,885	225,317
Communications Center	1,435,292	1,520,739	94.38%	1,376,531	1,667,625	1,582,950	1,620,650	1,625,063
Carpenter Shop	203,702	204,948	99.39%	209,713	211,613	214,881	215,396	218,637
Public Buildings Equipment Maintenance	1,108,423	1,110,473	99.82%	1,121,296	1,119,296	1,194,477	1,174,716	1,207,478
Public Buildings Janitorial	581,295	672,126	86.49%	678,399	711,752	707,858	707,858	713,529
Central Maintenance	500,690	533,638	93.83%	557,766	555,766	568,606	566,606	573,088
Landscaping & Grounds	607,747	684,750	88.75%	667,998	667,998	674,517	655,975	659,369
Total Building & Grounds	5,409,979	6,020,250	89.86%	5,716,589	6,296,635	6,082,823	6,073,375	6,131,770
412-General Government								
Debt Service	81,750,352	82,226,594	99.42%	25,728,930	25,316,493	25,131,281	25,131,281	25,131,281
General Government Other	8,776,016	11,046,543	79.45%	6,865,378	13,991,572	5,626,403	6,126,403	6,177,484
Total General Government	90,526,368	93,273,137	97.06%	32,594,308	39,308,065	30,757,684	31,257,684	31,308,765
420-Emergency Services								
Emergency Services	2,539,454	2,842,281	89.35%	2,809,511	2,920,344	3,001,548	2,930,522	2,965,351
Emergency Services Grants	70,405	1,308,663	5.38%	31,665	82,804	-	-	-
Total Emergency Services	2,609,859	4,150,944	62.87%	2,841,176	3,003,148	3,001,548	2,930,522	2,965,351
422-Law Enforcement - Sheriff								
Sheriff	22,725,045	22,767,395	99.81%	22,576,239	22,960,008	26,125,611	24,536,285	24,736,532
Jail	11,752,567	12,010,889	97.85%	13,135,403	13,304,584	16,984,829	16,145,436	16,319,767
Child Predator Grant	108,010	171,167	63.10%	10,000	49,086	-	-	-
Sheriff Grants	574,335	877,133	65.48%	877,133	449,181	-	-	-
School Law Enforcement - Local	3,360,738	3,360,755	100.00%	3,442,274	3,485,808	3,595,461	3,598,991	3,644,870
Total Law Enforcement - Sheriff	38,520,695	39,187,339	98.30%	39,163,916	40,248,667	46,705,901	44,280,712	44,701,169
424-Animal Control								
Animal Control	2,346,886	2,353,062	99.74%	2,540,149	2,789,750	2,961,090	2,682,945	2,716,168
426-Protective Services								
Cumberland Day Reporting Center	170,615	208,289	81.91%	17,428	17,428	-	-	-
Cumberland County Criminal Justice Unit	360,408	363,830	99.06%	425,452	379,355	384,790	384,790	388,837
C-5 Facility Expenses	88,816	88,969	99.83%	111,661	92,342	-	-	-
Public Safety Other	1,308,410	1,311,215	99.79%	1,190,862	1,255,862	1,175,337	1,175,337	1,175,337
Total Protective Services	1,928,249	1,972,303	97.77%	1,745,403	1,744,987	1,560,127	1,560,127	1,564,174
431-Health								
Health - Administration	1,793,787	1,925,171	93.18%	2,001,388	2,105,753	2,188,531	2,188,531	2,218,702
Laboratory	284,376	298,600	95.24%	293,726	297,226	274,925	274,925	278,164
Pharmacy	544,295	565,150	96.31%	554,093	639,093	588,080	588,080	588,080
Jail Health Program	1,648,671	1,777,770	92.74%	1,821,738	2,036,738	3,656,283	2,470,722	2,484,452
Management Support	284,591	285,214	99.78%	284,710	284,710	291,783	291,783	295,834
NC Environmental Health	1,260,511	1,336,543	94.31%	1,353,763	1,410,391	1,375,693	1,375,693	1,423,000
Immunization Clinic	213,683	228,708	93.43%	200,075	232,313	204,748	204,748	207,787
School Health Program	930,646	1,009,046	92.23%	1,005,748	1,005,748	2,050,067	1,017,715	1,013,848

EXPENDITURES BY ORGANIZATION

Department	FY 2012			FY 2013		FY 2014		
	Actual Expenditure	Final Budget	% Budget Spent	Budget Adopted	Final Budget	Requested Budget	Recommended Budget	Adopted Budget
Wellness Program	28,244	45,183	62.51%	Moved to Fund 115				
Child Health Clinic	645,746	729,449	88.53%	726,364	805,038	737,200	737,200	745,863
Dental Clinic	365,133	375,742	97.18%	404,488	454,488	431,794	397,315	401,128
Health Promotion	318,579	331,714	96.04%	331,719	348,898	348,918	334,668	339,206
Maternal Health Clinic	602,252	661,018	91.11%	666,112	702,612	681,482	669,482	659,344
Bio-Terrorism Preparedness	73,333	91,200	80.41%	64,019	94,042	72,500	72,500	72,500
Sexually Transmitted Disease Clinic	685,526	691,257	99.17%	764,045	785,630	1,246,179	1,021,751	1,046,040
Medical Records	209,402	230,592	90.81%	242,142	279,177	247,867	241,075	243,912
Childhood Lead Poison Prevention		936	0.00%					
Breast/Cervical Cancer Control	105,430	146,001	72.21%	142,227	165,261	141,999	141,999	142,486
South Central Partnership for Health	11,000	12,000	91.67%		1,000			
Care Coordination for Children	561,763	603,866	93.03%	615,850	649,565	689,645	689,645	689,645
Pregnancy Care Management	469,086	769,514	60.96%	818,600	818,600	807,743	807,743	807,743
Reynolds Diabetes Education Grant	52,400	123,250	42.52%	193,670	195,195	187,903	187,903	187,903
Child Fatality Prevention	3,821	3,848	99.30%	3,848	3,848	3,666	3,666	3,666
Health Express Care	474,741	597,327	79.48%	489,159	489,159	495,512	495,512	495,512
Chest Tuberculosis Clinic	158,579	161,777	98.02%	158,522	161,922	187,563	187,563	188,691
Family Planning Clinic	797,290	891,532	89.43%	856,060	946,893	962,791	952,791	982,738
Communicable Disease	232,298	247,866	93.72%	233,370	260,870	252,075	252,075	254,627
Center for Disease Control Tuberculosis	56,098	68,034	82.46%	46,427	58,018	32,202	32,202	32,202
NC AIDS	65,946	66,034	99.87%	67,594	67,594	68,626	68,626	69,435
Adult Health Clinic	892,900	963,871	92.64%	939,703	1,011,703	1,121,069	969,365	956,426
School Health-Board of Education Grant	484,198	513,505	94.29%	528,544	528,544	539,048	539,048	545,124
Community Transformation Grant	16,484	183,920	8.96%	245,000	656,864	420,000	420,000	420,000
Mental Health Clinic				3,425,609	3,425,609	3,334,525	3,425,609	-
Women, Infants & Children-Client Services	2,367,771	2,772,506	85.40%	2,832,948	2,832,948	2,706,058	2,706,058	2,826,594
Total Health	16,638,580	18,708,144	88.94%	22,311,261	23,755,450	26,346,475	23,765,993	20,620,652
432 - Health Other								
Health Other	85,711	85,711	100.00%	88,278	88,278	101,968	89,118	89,118
43M - Mental Health Other								
Mental Health Other					1,666,182	3,819,337	3,819,338	8,884,594
Court Ordered Evaluations								125,000
Total Mental Health Other								9,009,594
433 - Mental Health Managed Care								
Managed Care Organization					2,282,691	3,688,571	3,688,571	251,001
435-Mental Health (LME)								
Mental Health				411,693	874,778			
Claims Management				107,612	114,655			
Business Management and Accounting				158,787	158,787			
Provider Relations and Support				154,977	154,977			
Management Information Systems				380,707	380,707			
Access Line STR				400,160	400,160			
Personnel				82,597	82,597			
Service Management				333,143	333,143			
Consumer Affairs and Customer Service				194,109	194,109			
Quality Improvement and Outcomes Evaluation				360,857	366,195			
Managed Care				350,456	375,420			
Child and Youth Contracts				2,255,896	3,318,396			
Smart Start				102,188	199,770			
Substance Abuse Contracts				841,267	1,208,158			
Crisis Services				1,325,263	1,386,960			
Developmental Disabled Contracts				997,374	1,310,534			
Adult Contracts				1,002,359	1,135,149			
Adult Homeless				65,000	65,000			
Total Mental Health (LME)				9,524,445	12,059,495			
Total Mental Health				9,524,445	16,008,368	7,507,908	7,507,909	9,260,595

EXPENDITURES BY ORGANIZATION

Department	FY 2012			FY 2013		FY 2014		
	Actual Expenditure	Final Budget	% Budget Spent	Budget Adopted	Final Budget	Requested Budget	Recommended Budget	Adopted Budget
437 - Social Services								
Social Services Department	35,595,835	37,787,802	94.20%	35,844,836	37,227,537	38,683,624	37,862,078	38,294,035
Social Services Other	26,178,957	26,681,375	98.12%	26,725,231	26,696,212	26,710,191	26,710,191	26,710,191
Grant Family Violence Care Center	375,651	395,148	95.07%	389,282	389,282	396,197	396,197	401,870
Welfare Other	369,318	469,352	78.69%	496,360	496,360	355,461	316,086	466,086
Total Social Services	62,519,761	65,333,677	95.69%	63,455,709	64,809,391	66,145,473	65,284,552	65,872,182
439-Human Services								
Veterans Services	323,648	324,489	99.74%	352,192	361,258	359,324	365,324	377,898
Child Support Enforcement	3,760,898	3,806,288	98.81%	4,188,974	4,393,724	4,523,200	4,548,354	4,603,440
Spring Lake Resource Center Administration	3,118	3,200	97.44%	3,200	3,200	34,242	34,242	34,242
Total Human Services	4,087,664	4,133,977	98.88%	4,544,366	4,758,182	4,916,766	4,947,920	5,015,580
440-Library								
Library	9,558,335	9,771,519	97.82%	10,287,481	10,314,723	10,665,707	10,638,707	10,792,311
Library - Law	86,523	86,524	100.00%	89,588	89,588	90,548	90,548	91,358
Library - LSCA Enrichment Grant	303,028	412,070	73.54%		447,614			
Library - Smart Start Raising a Reader	90,511	90,642	99.86%	102,198	101,593	101,593	101,593	101,593
Total Library	10,038,397	10,360,755	96.89%	10,479,267	10,953,518	10,857,848	10,830,848	10,985,262
442 - Culture & Recreation								
Stadium Maintenance	120,869	155,650	77.65%	128,370	168,581	141,796	141,796	141,796
Culture Recreation Other	294,357	296,617	99.24%	306,416	308,077	307,774	306,416	306,416
Total Culture & Recreation	415,226	452,267	91.81%	434,786	476,658	449,570	448,212	448,212
450-Economic Development								
Planning	2,980,065	3,289,143	90.60%	3,168,445	3,429,608	3,278,210	3,270,610	3,299,609
Engineering	295,939	297,627	99.43%	281,684	281,684	373,583	368,583	371,014
NC Cooperative Extension Service	466,867	519,497	89.87%	518,824	567,397	589,100	589,100	588,097
NC Cooperative Extension Programs	16,572	37,500	44.19%	38,700	38,700	34,500	34,500	34,500
Location Services	413,689	436,359	94.80%	434,307	434,307	444,376	444,376	449,096
Soil Conservation District	75,839	112,731	67.27%	70,408	114,965	83,172	83,172	77,286
Public Utilities	70,795	166,663	42.48%	166,637	166,637	198,118	96,064	96,873
Soil Conservation/Cost Share Program	61,749	62,417	98.93%	66,202	66,202	67,170	67,170	67,980
Economic Physical Development Other	410,000	410,000	100.00%	480,000	517,400	410,000	410,000	410,000
Industrial Park	6,087	69,821	8.72%	60,000	60,000	20,000	20,000	20,000
Economic Incentives	1,031,406	1,167,022	88.38%	706,425	706,425	672,774	672,774	672,774
Water & Sewer Department	17,163	1,281,431	1.34%	500,000	1,467,907	823,680	823,680	823,680
Total Economic Development	5,846,171	7,850,211	74.47%	6,491,632	7,851,232	6,994,683	6,880,029	6,910,909
470 - Education								
Education - BOE	77,267,722	77,254,206	100.02%	77,273,688	77,273,688	77,211,685	77,211,685	77,211,685
Education - FTCC	9,306,091	13,311,410	69.91%	9,329,895	13,811,136	10,019,737	10,019,395	9,873,603
Total Education	86,573,813	90,565,616	95.59%	86,603,583	91,084,824	87,231,422	87,231,080	87,085,288
Total General Fund	341,345,109	359,907,877	94.84%	304,072,055	329,904,494	318,770,861	312,694,088	312,750,398
SPECIAL REVENUE FUNDS								
104-Emergency Telephone System								
Emergency Telephone System	2,466,340	4,658,826	52.94%	1,017,172	1,095,030	2,341,261	2,341,261	2,341,261
106-County School Fund								
School Special Sales Tax	3,155,395	3,169,313	99.56%	4,740,135	3,120,781	2,039,650	3,812,485	3,812,485
School CO Category I	3,127,198	4,612,900	67.79%	1,500,000	3,483,000		2,967,515	2,967,515
School CO Category II	2,391,451	3,464,000	69.04%	2,160,000	3,025,110		2,160,000	2,160,000
School CO Category III	371,111	546,000	67.97%	360,000	480,000		360,000	360,000
School CO Lottery	5,520,664	5,573,188	99.06%	3,600,000	5,449,860	5,321,195	3,600,000	3,600,000
Total School Fund	14,565,819	17,365,401	83.88%	12,360,135	15,558,751	7,360,845	12,900,000	12,900,000

EXPENDITURES BY ORGANIZATION

Department	FY 2012			FY 2013		FY 2014		
	Actual Expenditure	Final Budget	% Budget Spent	Budget Adopted	Final Budget	Requested Budget	Recommended Budget	Adopted Budget
112-Mental Health								
43A-Mental Health Children								
Child & Youth Contracts	5,224,874	5,228,307	99.93%					
Family Preservation	122,548	122,548	100.00%					
Smart Start	237,476	306,434	77.50%					
Juvenile Crime Prevention	175,550	178,088	98.57%					
Child MH Outpatient	977,348	1,231,654	79.35%					
Total Mental Health Children	6,737,795	7,067,031	95.34%					
43B-Mental Health Substance								
Substance Abuse Contracts	1,776,006	1,787,461	99.36%					
Detoxification	2,204,942	2,701,273	81.63%					
Total Mental Health Substance	3,980,947	4,488,734	88.69%					
43C-MH Developmental Disability								
Developmentally Disabled Contracts	2,730,107	2,807,026	97.26%					
43E-Mental Health Adult Services								
Adult Contracts	1,943,035	2,049,795	94.79%					
Adult Homeless	195,894	209,593	93.46%					
Adult Periodic	1,205,168	1,363,097	88.41%					
Total MH Adult Services	3,344,097	3,622,485	92.31%					
434-MH Comprehensive Treatment Svc Prog								
Court Order Evaluations	85,578,7700	130,343,0000	65.66%					
435-Mental Health								
Mental Health	690,210	1,102,677	62.59%					
Medical Services	2,091,074	2,624,860	79.66%					
Claims Management	237,483	259,683	91.45%					
Medical Records	258,985	315,097	82.19%					
Business Management & Accountability	489,557	509,379	96.11%					
Provider Relations and Support	192,475	199,360	96.55%					
Management Information Systems	804,076	1,154,383	69.65%					
Access Line Screening Triag & Referral	735,589	862,904	85.25%					
Personnel	151,698	164,884	92.00%					
Service Management	531,700	733,352	72.50%					
Medicaid Contracts	74,789	75,000	99.72%					
Consumer Affairs & Customer Service	358,361	382,475	93.70%					
Quality Improvement & Outcome	659,127	776,760	84.86%					
Managed Care	210,562	429,658	49.01%					
Total Mental Health	7,485,685	9,590,472	78.05%					
Total Mental Health Fund	24,364,210	27,706,091	87.94%	0	0	0	0	0
114-Food & Beverage Fund								
Prepared Food & Beverage Tax	6,406,016	6,463,634	99.11%	5,862,906	5,862,906	5,911,899	5,911,899	5,911,899
133-Workforce Development Fund								
Work Initiative Act - Youth 70%	155,698	556,701	27.97%					
Work Initiative Act - Youth 30%	94,452	192,931	48.96%					
Work Initiative Act Dislocated Worker	75,506	78,545	96.13%	3,000	3,000	3,500	3,500	3,500
Total Workforce Development	325,656	828,177	39.32%	3,000	3,000	3,500	3,500	3,500
136-WDC National Emergency Fund								
Career Advancement	147,936	1,081,673	13.68%					
139-Senior Aides Fund								
Senior Aides	736,768	746,604	98.68%	645,111	607,415	629,257	629,257	629,257
Total Workforce Development Funds	1,210,360	2,656,454	45.56%	648,111	610,415	632,757	632,757	632,757
230-Federal Drug Forfeiture Funds								
Justice	88,143	518,490	17.00%	169,210	719,210	173,090	173,090	173,090

EXPENDITURES BY ORGANIZATION

Department	FY 2012			FY 2013		FY 2014		
	Actual Expenditure	Final Budget	% Budget Spent	Budget Adopted	Final Budget	Requested Budget	Recommended Budget	Adopted Budget
231-Federal Forfeiture Treasury Funds								
Treasury	838	1,226	68.32%					
232-State Drug Forfeiture Funds								
State Drug Forfeiture		85,000	0.00%		28,830			
240 - Injured Animal Fund								
Injured Animal Stabilization	7,288	10,000	72.88%	13,638	13,638	12,884	12,884	12,884
256-Southpoint Water Fund								
Southpoint Water					10,532	40,000	40,000	40,000
420- Recreation Fund								
Hope Mills Recreation	504,764	591,932	85.27%	555,502	555,502	541,047	541,047	541,047
Recreation and Parks	3,470,796	4,070,907	85.26%	3,439,533	3,589,533	4,255,684	4,255,684	4,255,684
Total Recreation Fund	3,975,560	4,662,839	85.26%	3,995,035	4,145,035	4,796,731	4,796,731	4,796,731
430-Juvenile Crime Prevention Fund								
Juvenile Crime Prevention	1,123,468	1,265,571	88.77%	1,143,508	1,359,706	1,359,706	1,359,706	1,359,706
JCP Residential Group Home	675,655	680,881	99.23%	696,687	696,687	704,974	704,974	715,102
Total Juvenile Crime Prevention	1,799,123	1,946,452	92.43%	1,840,195	2,056,393	2,064,680	2,064,680	2,074,808
446-County Community Development Fund								
County CDBG Administration	296,558	312,863	94.79%	282,855	569,545	290,874	290,874	290,874
Miscellaneous Grants	31,486	37,500	83.96%	37,500	43,513	15,000	15,000	15,000
Housing Activities	609,096	1,145,520	53.17%	677,129	1,279,367	538,228	538,228	614,294
Economic Development	30,936	200,000	15.47%		50,000			
Public Facilities		225,000	0.00%		400,000	150,000	150,000	150,000
Public Services	79,642	138,280	57.59%	160,240	128,314	121,899	121,899	135,321
Infrastructure	35,149	35,150	100.00%					
Emergency Shelter Grants			0.00%	177,424	228,754	217,316	217,316	217,316
Total County Community Development	1,082,867	2,094,313	51.71%	1,335,148	2,699,493	1,333,317	1,333,317	1,422,805
447-Community Devel Home Fund								
Home Administration	56,507	88,320	63.98%	52,362	95,792	50,676	50,676	50,676
Home Housing Activity	592,614	1,877,500	31.56%	543,187	1,677,945	525,092	525,092	501,145
Total Community Development Home	649,121	1,965,820	33.02%	595,549	1,773,737	575,768	575,768	551,821
448-CD Support Housing								
Support Housing Program Grants	99,332	194,246	51.14%	850,075	240,775	183,865	183,865	183,865
449-CD PATH								
PATH				194,750	204,398	260,491	260,491	260,491
Total All Community Development Funds	1,831,320	4,254,379	43.05%	2,975,522	4,918,403	2,353,441	2,353,441	2,418,982
451-NC 91-08-010 Fund								
Planning Grants	66,250	66,250	100.00%	71,960	71,960	70,600	70,600	70,600
452-US DOT 104 Fund								
US DOT 104 (F)	437,344	1,035,750	42.22%	672,000	1,072,000	686,500	686,500	686,500
454-NC Elderly								
Community Transportation Program	107,349	108,984	98.50%	119,866	119,866	126,733	126,733	135,798
Rural Operation Assistance Program	359,023	370,625	96.87%	353,496	371,055	372,389	372,389	372,389
Mid Carolina Senior Transportation	202,067	208,132	97.09%	208,402	221,736	208,402	208,402	208,402
5310-Non-Medical Transportation Grant	112,599	400,000	28.15%		287,522	450,000	450,000	450,000
5316 Grant -JARC	10,340	250,000	4.14%		239,660	100,000	100,000	100,000
Total NC Elderly	791,379	1,337,741	59.16%	681,764	1,239,839	1,257,524	1,257,524	1,266,589
455-Surface Transportation Program								
Surface Transportation Program		500,000	0.00%	400,000	900,000			
469- Special Fire Tax								
Special Fire District Tax	745,449	787,673	94.64%	804,691	1,026,142	838,771	838,771	838,771

EXPENDITURES BY ORGANIZATION

Department	FY 2012			FY2013		FY 2014		
	Actual Expenditure	Final Budget	%Budget Spent	Budget Adopted	Final Budget	Requested Budget	Recommended Budget	Adopted Budget
470-Beaver Dam								
Beaver Dam Fire District	131,267	133,562	98.28%	135,144	135,144	136,953	136,953	136,953
472-Bethany								
Bethany Fire District	200,616	200,716	99.95%	204,900	204,900	209,752	209,752	209,752
473-Bonnie Doone								
Bonnie Doone Fire District	2,604	2,704	96.30%	2,085	2,085	3,074	3,074	3,074
474-Cotton								
Cotton Fire District	752,974	753,074	99.99%	779,444	779,444	796,244	796,244	796,244
476-Cumberland Road								
Cumberland Road Fire District	498,983	511,984	97.46%	493,686	493,686	497,316	497,316	497,316
478-Eastover								
Eastover Fire District	172,889	173,039	99.91%	177,053	203,053	179,813	179,813	179,813
480-Godwin Falcon								
Godwin Falcon Fire District	82,442	82,542	99.88%	83,474	83,474	85,193	85,193	85,193
482-Grays Creek								
Grays Creek Fire Department #18	338,340	349,939	96.69%	349,795	349,795	357,935	357,935	357,935
Grays Creek Fire Department #24	338,313	349,939	96.68%	349,795	349,795	357,935	357,935	357,935
Total Grays Creek Fire District	676,653	699,878	96.68%	699,590	699,590	715,870	715,870	715,870
484-Lafayette Village								
Lafayette Village Fire District	1,938	2,715	71.38%	84	84	56	56	56
486-Lake Rim								
Lake Rim Fire District	6,845	6,945	98.56%	6,247	6,247	11,219	11,219	11,219
490-Manchester								
Manchester Fire District (Spring Lake)	89,442	90,536	98.79%	90,353	90,603	88,871	88,871	88,871
492-Pearces Mill								
Pearces Mill Fire District	780,497	780,605	99.99%	762,589	762,589	780,279	780,279	780,279
494-Stedman								
Stedman Fire District	139,851	139,951	99.93%	141,800	141,800	140,937	140,937	140,937
495-Stoney Point								
Stoney Point Fire District	854,767	863,291	99.01%	870,180	921,810	896,090	896,090	896,090
496-Vander								
Vander Fire District	828,567	828,788	99.97%	835,234	900,714	870,755	870,755	870,755
498-Wade								
Wade Fire District	81,445	84,591	96.28%	83,816	83,816	85,604	85,604	85,604
499-Westarea								
Westarea Fire District	927,941	950,588	97.62%	933,048	963,448	932,401	932,401	932,401
Westarea Fire District Station #10	216,511	219,370	98.70%	215,529	215,529	218,425	218,425	218,425
Total Westarea Fire District	1,144,452	1,169,958	97.82%	1,148,577	1,178,977	1,150,826	1,150,826	1,150,826
Total Fire Districts Funds	7,191,681	7,312,552	98.35%	7,318,947	7,714,158	7,487,623	7,487,623	7,487,623
824-Tourism Development Authority								
Tourism Development Authority	5,034,851	5,035,000	100.00%	5,000,000	5,326,134	5,000,000	5,000,000	5,000,000
850-Inmate Welfare								
Inmate Canteen	497,859	545,592	91.25%	530,660	530,660	585,550	585,550	585,550
Total Special Revenue Funds	70,734,378	85,661,677	82.57%	43,557,255	51,873,894	40,775,385	46,314,540	46,399,274

EXPENDITURES BY ORGANIZATION

Department	FY 2012			FY 2013		FY 2014		
	Actual Expenditure	Final Budget	% Budget Spent	Budget Adopted	Final Budget	Requested Budget	Recommended Budget	Adopted Budget
ENTERPRISE FUNDS								
252-Eastover Sanitary District Fund								
Eastover Sanitary District	765,391	1,138,015	67.26%	1,476,909	2,219,082	1,835,828	1,835,828	1,825,828
253-Norcross Water and Sewer Fund								
Norcross Water and Sewer	428,441	499,940	85.70%	383,557	389,377	643,085	643,085	643,085
255-Kelly Hills Water and Sewer Fund								
Kelly Hills Water and Sewer	5,523	10,800	0.00%	11,300	11,300	13,000	13,000	13,000
257-Eastover Sanitary District Debt Fund								
Eastover Sanitary District Debt					752,271	785,273	785,273	785,273
620-Civic Center Fund								
Civic Center	5,502,801	6,596,125	83.42%	6,452,876	7,260,444	5,815,604	5,815,604	5,815,604
621-Civic Center Motel Tax								
Civic Center Motel Tax	1,085,263	1,085,263	100.00%	1,612,729	1,612,729	1,228,879	1,228,879	1,228,879
623-Coliseum Debt Service								
Debt Service - Coliseum	1,736,860	3,719,373	46.70%	3,705,875	3,705,875	3,692,904	3,692,904	3,692,904
625-Solid Waste Fund								
Administration	870,091	881,885	98.66%	971,481	1,070,781	1,105,931	1,105,931	1,111,598
Ann Street	3,936,830	5,035,854	78.18%	4,031,794	4,088,738	3,617,268	3,617,268	3,620,104
Wilkes Road	1,032,352	1,019,046	101.31%	1,391,281	1,391,981	1,458,707	1,458,707	1,459,923
Container Sites	862,378	1,066,654	80.85%	1,266,910	1,266,910	1,060,575	1,060,575	1,074,643
Transportation	603,439	699,163	86.31%	866,356	866,356	818,087	818,087	822,946
Household Hazardous Waste/Planning	171,323	213,953	80.07%	244,633	244,633	221,293	221,293	222,912
Maintenance	511,367	623,979	81.95%	575,204	575,204	517,923	517,923	524,196
White Goods	255,691	313,781	81.49%	407,278	407,278	312,798	312,797	316,847
Construction & Demolition	137,570	540,174	25.47%	230,478	230,478	193,761	193,761	195,381
Recycling	682,360	1,068,237	63.88%	1,406,355	1,406,355	1,273,657	1,273,657	1,277,147
Total Solid Waste	9,063,400	11,462,726	79.07%	11,391,770	11,548,714	10,580,000	10,579,999	10,625,697
Total Enterprise Funds	18,587,679	24,512,242	75.83%	25,035,016	27,499,792	24,594,573	24,594,572	24,630,270
INTERNAL SERVICE FUNDS								
115-Group Insurance Fund								
Group Insurance	13,813,489	13,989,644	98.74%	12,197,928	13,797,928	13,429,445	13,142,104	13,142,104
Employee Pharmacy	50,820	273,079	18.61%	511,358	1,330,822	1,327,809	1,327,809	1,327,809
Employee Clinic	63,328	96,396	65.70%	248,329	268,482	266,442	266,442	266,442
Employee Wellness	16,475	24,736	66.60%	118,965	225,488	156,320	156,320	156,320
Total Group Insurance Fund	13,944,112	14,383,855	96.94%	13,076,580	15,622,720	15,180,016	14,892,675	14,892,675
116-Employee Benefit Fund								
Employee Flexible Benefits	420,509	500,000	84.10%	500,000	500,000	550,000	550,000	550,000
117-Vehicle Insurance Fund								
Vehicle Insurance	302,636	500,000	60.53%	500,000	500,000		500,000	500,000
118-Retiree Health Insurance								
Retiree Health Insurance	4,086,889	4,521,183	90.39%	3,814,680	4,414,680	4,284,607	4,202,173	4,202,173
120-Workers Compensation Fund								
Workers Compensation	1,198,746	1,679,796	71.36%	1,264,833	3,264,833	1,355,492	1,829,258	1,829,258

EXPENDITURES BY ORGANIZATION

Department	FY 2012			FY 2013		FY 2014		
	Actual Expenditure	Final Budget	% Budget Spent	Budget Adopted	Final Budget	Requested Budget	Recommended Budget	Adopted Budget
630-General Litigation								
Legal	70,934	103,000	68.87%	103,000	103,000	103,000	103,000	103,000
Total Internal Service Funds	20,023,825	21,687,834	92.33%	19,259,093	24,405,233	21,473,115	22,077,106	22,077,106
PENSION & PERMANENT FUNDS								
870-LEO Special Separation								
LEO Separation Allowance	304,574	457,236	66.61%	457,376	457,376	453,126	453,126	453,126
875-Cumberland Cemetery Trust								
Cemetery Trust		2,800	0.00%	2,800	2,800	2,800	2,800	2,800
Total Pension & Permanent Funds	304,574	460,036	66.21%	460,176	460,176	455,926	455,926	455,926
Annually Budgeted Funds Less Capital Project	450,995,565	492,229,666	91.62%	392,383,595	434,143,589	406,069,860	406,136,232	406,312,974
MULTI-YEAR CAPITAL PROJECT FUNDS								
002 - Detention Facility								
Detention Facility	966,312	4,764,278	20.28%	4,764,278	14,944,566	14,944,566	14,944,566	14,944,566
007 - Landfill Construction								
Landfill Construction	4,198,050	4,198,052	100.00%	4,198,052	4,198,052	4,198,052	4,198,052	4,198,052
Landfill Construction and Improvements	374,215	655,771	57.06%	655,771	655,771	655,771	655,771	655,771
Total Landfill Construction	4,572,265	4,853,823	94.20%	4,853,823	4,853,823	4,853,823	4,853,823	4,853,823
012 - Eastover Sanitary District Sewer Project								
Eastover Sanitary District Sewer Phase II	32,074	50,000	64.15%	50,000	50,000	50,000	50,000	50,000
014 - Averasboro Battlefield								
Averasboro Battlefield		577,617	0.00%					
015 - Health Department Building								
Health Department Building	26,957,887	27,986,300	96.33%	27,986,300	27,986,300	27,986,300	27,986,300	27,986,300
016 - Western Regional Library								
Western Regional Library	5,067,938	5,717,186	88.64%	5,717,186	5,717,186	5,717,186	5,717,186	5,717,186
017 - Gray's Creek Middle School								
Gray's Creek Middle School	19,546,341	20,000,000	97.73%	20,000,000	20,000,000	20,000,000	20,000,000	20,537,047
018 - New Century Elementary School								
New Century Elementary School	17,360,959	17,517,851	99.10%	17,517,851	17,517,851	17,517,851	17,517,851	17,517,851
019 - Qualified School Construction Bonds								
Qualified School Construction Bonds	14,565,488	15,900,000	91.61%	15,900,000	15,923,770	15,923,770	15,923,770	15,923,770
020 - Eastover Sanitary District Water II								
Eastover Sanitary District Water II	8,170,129	8,443,757	96.76%	8,443,757	8,479,575	8,479,575	8,479,575	8,479,575
021 - New Century Middle School								
New Century Middle School	13,712,127	17,416,930	78.73%	17,416,930	17,835,648	18,052,645	18,052,645	18,052,645
022 - Southpoint Water								
Southpoint Water Line Extension	9,801	605,100	1.62%	605,100	605,100	540,802	540,802	540,802
023 - Overhills Sewer								
Overhills Sewer								99,500
Total Multi-Year Funds	110,961,319	123,832,842	89.61%	123,255,225	133,913,819	134,066,518	106,080,218	106,716,765
Total Countywide Budget	561,956,884	616,062,508	91.22%	515,638,820	568,057,408	540,136,378	512,216,450	513,029,739

EXPENDITURES BY ORGANIZATION

Department	FY 2012			FY2013		FY 2014		
	Actual Expenditure	Final Budget	%Budget Spent	Budget Adopted	Final Budget	Requested Budget	Recommended Budget	Adopted Budget
AGENCY FUNDS								
802-Fayetteville Tax Fund								
City of Fayetteville	67,497,289							
City of Fayetteville Annexation	1,130							
804-Revitalization Tax								
Downtown Revitalization	131,666							
806-Falcon Tax								
Town of Falcon	22,798							
808-Godwin Tax								
Town of Godwin	28,617							
810-Hope Mills Tax								
Town of Hope Mills	5,924,065							
812-Linden Tax								
Town of Linden	12,694							
814-Spring Lake Tax								
Town of Spring Lake	3,783,319							
816-Stedman Tax								
Town of Stedman	272,770							
818-Wade Tax								
Town of Wade	84,618							
820-Intergovernment Fund								
Sheriff	123,749							
Domestic Violence Center	138,110							
Excise Tax on Deeds	1,000,133							
Cumberland County Schools	57							
822-Stormwater Fund								
Stormwater Utility	1,725,771							
826-NC 3% Vehicle Interest								
NC 3% Vehicle Interest	254,692							
828-Town of Eastover								
Town of Eastover	580,973							
Town of Eastover VFD	15,806							
855-Inmate Trust Fund								
Inmate Account Fund	1,068,761							